

4 Country tables, 1990-2018

Chapter 4 provides a summary of tax revenues by category and by level of government for each OECD country.

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 a selection of years between 1990 and 2018. 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 for Denmark, France, Lithuania, Luxembourg and Switzerland and this reduction has been allocated between tax headings in proportion to their tax revenues at the level of government against which these transfers were recorded. In the case of Belgium, the capital transfers were instead subtracted directly from the specific taxes to which they relate.

This applies to the following countries:

- Belgium from 1995.
- Denmark from 1971.
- France from 1992.
- Lithuania from 1999.
- Luxembourg from 2013.
- Switzerland from 1990.

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

	Billion AUD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	116.5	214.8	358.0	527.2	558.5	28.1	30.5	25.3	28.5	28.7
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	310.0	336.2	16.1	17.6	14.3	16.8	17.3
1100 Of individuals	50.1	81.0	138.2	212.5	229.5	12.1	11.5	9.8	11.5	11.8
1200 Corporate	16.5	43.4	64.0	97.5	106.7	4.0	6.2	4.5	5.3	5.5
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
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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
3000 Taxes on payroll and workforce	7.1	9.6	18.5	25.5	26.9	1.7	1.4	1.3	1.4	1.4
4000 Taxes on property	10.4	18.8	33.5	53.0	53.1	2.5	2.7	2.4	2.9	2.7
4100 Recurrent taxes on immovable property	6.1	9.1	19.9	30.3	32.7	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	22.7	20.4	1.0	1.4	1.0	1.2	1.1
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
5000 Taxes on goods and services	32.4	61.9	103.8	138.7	142.1	7.8	8.8	7.3	7.5	7.3
5100 Taxes on production, sale, transfer, etc	27.2	56.2	92.0	118.9	122.1	6.6	8.0	6.5	6.4	6.3
5110 General taxes	9.4	25.8	49.3	65.7	66.8	2.3	3.7	3.5	3.6	3.4
5111 Value added taxes	0.0	23.9	48.1	64.1	65.1	0.0	3.4	3.4	3.5	3.3
5120 Taxes on specific goods and services	17.8	30.3	42.7	53.2	55.2	4.3	4.3	3.0	2.9	2.8
5121 Excises	12.0	19.8	26.7	23.7	24.5	2.9	2.8	1.9	1.3	1.3
5200 Taxes on use of goods and perform activities	5.2	5.7	11.7	19.8	20.1	1.3	0.8	0.8	1.1	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
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.2	6.7	9.5	9.8	..	0.0	0.5	0.5	0.5
Transfer component	..	0.0	4.4	7.0	7.4	..	0.0	0.3	0.4	0.4
Tax expenditure component	..	0.2	2.4	2.4	2.4	..	0.0	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Australian Bureau of Statistics.

StatLink  <https://doi.org/10.1787/888934210236>

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

	Billion AUD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	92.6	175.7	287.1	424.9	453.2	22.3	24.9	20.3	23.0	23.3
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	310.0	336.2	16.1	17.6	14.3	16.8	17.3
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	1.3	0.1	0.5	1.1	1.1	0.3	0.0	0.0	0.1	0.1
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	113.7	115.9	5.9	7.2	6.0	6.1	6.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	19.7	32.7	58.4	84.2	86.3	4.7	4.6	4.1	4.6	4.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	24.4	25.9	1.4	1.3	1.3	1.3	1.3
4000 Taxes on property	6.0	12.4	21.1	34.9	34.2	1.4	1.8	1.5	1.9	1.8
5000 Taxes on goods and services	7.9	10.8	19.3	25.0	26.3	1.9	1.5	1.4	1.3	1.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	4.2	6.4	12.4	18.1	18.9	1.0	0.9	0.9	1.0	1.0
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	18.1	18.9	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
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Australian Bureau of Statistics.

StatLink  <https://doi.org/10.1787/888934210255>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	54.0	90.3	121.2	154.6	162.8	39.3	42.3	41.0	41.8	42.2
1000 Taxes on income, profits and capital gains	13.8	25.6	34.0	43.7	47.8	10.0	12.0	11.5	11.8	12.4
1100 Of individuals	11.3	19.9	27.1	33.5	36.2	8.2	9.3	9.2	9.1	9.4
1200 Corporate	1.9	4.2	5.5	9.1	10.4	1.4	1.9	1.9	2.5	2.7
1300 Unallocable between 1100 and 1200	0.5	1.5	1.4	1.1	1.1	0.4	0.7	0.5	0.3	0.3
2000 Social security contributions	17.8	30.5	41.4	53.9	56.6	12.9	14.3	14.0	14.6	14.7
2100 Employees	7.5	12.5	16.8	21.7	22.8	5.5	5.8	5.7	5.9	5.9
2200 Employers	8.8	14.7	19.4	25.3	26.7	6.4	6.9	6.6	6.8	6.9
2300 Self-employed or non-employed	1.5	3.4	5.2	6.9	7.2	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
3000 Taxes on payroll and workforce	3.3	5.8	8.4	10.2	10.4	2.4	2.7	2.8	2.8	2.7
4000 Taxes on property	1.5	1.2	1.6	1.9	2.1	1.1	0.6	0.5	0.5	0.5
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	1.2	0.3	0.3	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	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
5000 Taxes on goods and services	17.0	26.5	34.7	44.0	45.1	12.4	12.4	11.7	11.9	11.7
5100 Taxes on production, sale, transfer, etc	16.2	24.6	32.1	40.3	41.3	11.8	11.5	10.9	10.9	10.7
5110 General taxes	11.2	16.9	22.7	28.3	29.3	8.2	7.9	7.7	7.6	7.6
5111 Value added taxes	11.2	16.9	22.7	28.3	29.3	8.2	7.9	7.7	7.6	7.6
5120 Taxes on specific goods and services	4.9	7.7	9.4	11.9	11.9	3.5	3.6	3.2	3.2	3.1
5121 Excises	3.3	5.5	6.9	8.3	8.2	2.4	2.6	2.3	2.2	2.1
5200 Taxes on use of goods and perform activities	0.9	1.9	2.6	3.7	3.9	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
6000 Other taxes	0.7	0.8	1.1	0.8	0.8	0.5	0.4	0.4	0.2	0.2
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.7	0.7	0.3	0.3	..	0.3	0.2	0.1	0.1
Transfer component	..	0.1	0.2	0.1	0.1	..	0.0	0.1	0.0	0.0
Tax expenditure component	..	0.6	0.4	0.2	0.2	..	0.3	0.1	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	0.4	0.3	0.7	0.7	..	0.2	0.1	0.2	0.2
Customs duties	..	0.4	0.3	0.5	0.5	..	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.2	0.2	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Austria.

StatLink  <https://doi.org/10.1787/888934210274>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	27.2	60.5	80.7	101.7	107.2	19.8	28.3	27.3	27.5	27.8
1000 Taxes on income, profits and capital gains	8.6	24.9	33.1	42.6	46.5	6.3	11.7	11.2	11.5	12.1
2000 Social security contributions	2.4	5.1	6.3	8.0	8.3	1.7	2.4	2.1	2.2	2.2
3000 Taxes on payroll and workforce	2.6	3.9	5.8	6.8	6.8	1.9	1.8	1.9	1.8	1.8
4000 Taxes on property	0.9	0.7	0.9	1.2	1.3	0.6	0.3	0.3	0.3	0.3
5000 Taxes on goods and services	12.3	25.3	33.7	42.5	43.7	8.9	11.8	11.4	11.5	11.3
6000 Other taxes	0.5	0.6	0.9	0.6	0.5	0.4	0.3	0.3	0.1	0.1
State/Regional										
Total tax revenue	5.8	1.4	2.0	2.5	2.5	4.2	0.7	0.7	0.7	0.7
1000 Taxes on income, profits and capital gains	2.8	0.6	0.9	1.2	1.2	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	0.1	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
Local government										
Total tax revenue	6.1	3.2	3.8	4.7	4.8	4.4	1.5	1.3	1.3	1.3
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	3.2	3.4	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
Social Security Funds										
Total tax revenue	15.0	24.8	34.4	45.1	47.6	10.9	11.6	11.6	12.2	12.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	15.0	24.8	34.4	45.1	47.6	10.9	11.6	11.6	12.2	12.3
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

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Austria.

StatLink  <https://doi.org/10.1787/888934210293>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	70.4	112.4	155.7	195.3	202.0	41.4	43.8	42.9	43.8	43.9
1000 Taxes on income, profits and capital gains	26.0	43.4	53.2	71.3	74.3	15.3	16.9	14.7	16.0	16.2
1100 Of individuals	22.5	35.3	44.0	53.2	54.5	13.3	13.8	12.1	11.9	11.9
1200 Corporate	3.4	8.1	9.2	18.1	19.7	2.0	3.1	2.5	4.1	4.3
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
2000 Social security contributions	23.4	34.6	50.5	59.7	60.9	13.7	13.5	13.9	13.4	13.3
2100 Employees	7.2	10.9	15.0	17.7	18.4	4.2	4.3	4.1	4.0	4.0
2200 Employers	14.7	20.8	30.9	36.0	36.4	8.6	8.1	8.5	8.1	7.9
2300 Self-employed or non-employed	1.5	2.9	4.6	5.9	6.1	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
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	2.7	5.3	11.3	15.4	15.8	1.6	2.1	3.1	3.5	3.4
4100 Recurrent taxes on immovable property	0.6	1.2	4.6	5.8	5.7	0.4	0.5	1.3	1.3	1.2
4200 Recurrent taxes on net wealth	0.0	0.1	0.2	0.9	1.0	0.0	0.0	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.5	1.1	2.3	3.1	3.3	0.3	0.4	0.6	0.7	0.7
4400 Taxes on financial and capital transactions	1.5	2.7	3.5	4.8	4.9	0.9	1.0	1.0	1.1	1.1
4500 Non-recurrent taxes	0.0	0.1	0.3	0.5	0.5	0.0	0.0	0.1	0.1	0.1
4600 Other recurrent taxes on property	0.1	0.2	0.3	0.3	0.5	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	18.4	29.1	40.7	48.9	50.9	10.8	11.3	11.2	11.0	11.1
5100 Taxes on production, sale, transfer, etc	17.4	27.0	38.3	46.3	48.2	10.2	10.5	10.5	10.4	10.5
5110 General taxes	11.6	18.2	25.5	30.0	31.3	6.8	7.1	7.0	6.7	6.8
5111 Value added taxes	11.5	18.1	25.3	29.8	31.1	6.8	7.1	7.0	6.7	6.8
5120 Taxes on specific goods and services	5.8	8.7	12.8	16.4	17.0	3.4	3.4	3.5	3.7	3.7
5121 Excises	3.5	5.7	7.8	9.9	10.1	2.0	2.2	2.1	2.2	2.2
5200 Taxes on use of goods and perform activities	1.0	2.1	2.4	2.5	2.6	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
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.0	0.9	0.9	..	..	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	0.6	0.6	..	..	0.2	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.9	1.0	1.3	1.8	1.9	0.6	0.4	0.4	0.4	0.4
Customs duties	..	1.0	1.2	1.6	1.6	..	0.4	0.3	0.4	0.4
SRF contributions	..	..	..	0.3	0.3	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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 transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Detailed country tables".

Source: Federal Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210312>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	42.5	69.4	87.8	100.3	106.1	25.0	27.1	24.2	22.5	23.1
1000 Taxes on income, profits and capital gains	23.9	39.6	49.3	56.8	60.4	14.0	15.4	13.6	12.7	13.1
2000 Social security contributions	0.9	1.3	2.5	0.1	0.1	0.5	0.5	0.7	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	1.1	2.3	0.9	2.1	2.3	0.6	0.9	0.3	0.5	0.5
5000 Taxes on goods and services	16.7	26.3	35.0	41.4	43.3	9.8	10.2	9.7	9.3	9.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	1.2	2.4	8.1	21.0	20.6	0.7	1.0	2.2	4.7	4.5
1000 Taxes on income, profits and capital gains	0.0	0.1	0.0	9.9	9.5	0.0	0.0	0.0	2.2	2.1
2000 Social security contributions	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.0	0.1	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	7.6	7.9	0.5	0.7	1.6	1.7	1.7
5000 Taxes on goods and services	0.2	0.5	2.4	3.3	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
Local government										
Total tax revenue	3.1	4.6	7.9	9.5	9.2	1.8	1.8	2.2	2.1	2.0
1000 Taxes on income, profits and capital gains	2.1	3.1	2.9	3.4	3.2	1.2	1.2	0.8	0.8	0.7
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	5.5	5.3	0.3	0.4	1.2	1.2	1.2
5000 Taxes on goods and services	0.3	0.4	0.6	0.6	0.7	0.2	0.2	0.2	0.1	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
Social Security Funds										
Total tax revenue	22.7	34.9	50.7	62.6	64.1	13.4	13.6	14.0	14.0	13.9
1000 Taxes on income, profits and capital gains	0.0	0.6	1.0	1.2	1.3	0.0	0.2	0.3	0.3	0.3
2000 Social security contributions	22.4	33.3	48.0	59.4	60.6	13.2	13.0	13.2	13.3	13.2
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	0.1	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	1.7	1.9	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":

<https://doi.org/10.1787/0bbc27da-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 transfers were subtracted directly from the specific taxes to which they relate. 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: Federal Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210331>

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

	Billion CAD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	244.2	390.2	516.6	709.0	738.7	35.1	34.7	31.0	33.1	33.2
1000 Taxes on income, profits and capital gains	118.6	195.3	241.0	345.2	360.5	17.0	17.4	14.5	16.1	16.2
1100 Of individuals	99.7	143.7	180.9	254.7	267.6	14.3	12.8	10.9	11.9	12.0
1200 Corporate	17.2	47.6	54.1	82.9	83.8	2.5	4.2	3.2	3.9	3.8
1300 Unallocable between 1100 and 1200	1.7	4.0	6.0	7.5	9.1	0.2	0.4	0.4	0.4	0.4
2000 Social security contributions	29.7	53.1	76.8	99.0	103.2	4.3	4.7	4.6	4.6	4.6
2100 Employees	10.6	21.4	30.6	39.9	41.5	1.5	1.9	1.8	1.9	1.9
2200 Employers	18.4	30.3	43.5	55.6	58.0	2.7	2.7	2.6	2.6	2.6
2300 Self-employed or non-employed	0.6	1.4	2.6	3.6	3.7	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
3000 Taxes on payroll and workforce	5.5	8.0	10.8	14.2	14.9	0.8	0.7	0.6	0.7	0.7
4000 Taxes on property	24.5	37.2	63.7	84.1	85.9	3.5	3.3	3.8	3.9	3.9
4100 Recurrent taxes on immovable property	20.2	30.2	51.7	66.7	69.8	2.9	2.7	3.1	3.1	3.1
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	7.2	6.3	0.0	0.0	0.2	0.3	0.3
4500 Non-recurrent taxes	2.4	2.7	7.3	9.5	9.0	0.3	0.2	0.4	0.4	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
5000 Taxes on goods and services	63.1	94.5	123.8	165.7	173.6	9.1	8.4	7.4	7.7	7.8
5100 Taxes on production, sale, transfer, etc	59.6	88.9	116.2	153.9	161.6	8.6	7.9	7.0	7.2	7.3
5110 General taxes	34.5	55.3	72.1	99.9	105.0	5.0	4.9	4.3	4.7	4.7
5111 Value added taxes	0.0	35.9	70.7	96.0	100.6	0.0	3.2	4.2	4.5	4.5
5120 Taxes on specific goods and services	25.2	33.6	44.0	54.0	56.7	3.6	3.0	2.6	2.5	2.5
5121 Excises	14.5	18.4	23.3	27.3	28.0	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	11.8	11.9	0.5	0.5	0.5	0.6	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
6000 Other taxes	2.9	2.2	0.6	0.7	0.8	0.4	0.2	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	3.4	11.1	11.7	13.8	..	0.3	0.7	0.5	0.6
Transfer component	..	3.1	10.2	10.6	11.4	..	0.3	0.6	0.5	0.5
Tax expenditure component	..	0.3	0.9	1.1	2.4	..	0.0	0.1	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Canada.

StatLink  <https://doi.org/10.1787/888934210350>

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

	Billion CAD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	101.7	184.4	212.8	291.8	306.9	14.6	16.4	12.8	13.6	13.8
1000 Taxes on income, profits and capital gains	73.6	126.3	148.7	212.7	223.2	10.6	11.2	8.9	9.9	10.0
2000 Social security contributions	0.0	18.8	17.9	20.9	22.4	0.0	1.7	1.1	1.0	1.0
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	28.1	39.4	46.2	58.3	61.4	4.0	3.5	2.8	2.7	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
State/Regional										
Total tax revenue	89.3	148.2	201.1	281.1	292.0	12.8	13.2	12.1	13.1	13.1
1000 Taxes on income, profits and capital gains	44.9	69.0	92.2	132.5	137.3	6.5	6.1	5.5	6.2	6.2
2000 Social security contributions	0.0	8.3	11.7	14.6	15.2	0.0	0.7	0.7	0.7	0.7
3000 Taxes on payroll and workforce	5.5	8.0	10.8	14.2	14.9	0.8	0.7	0.6	0.7	0.7
4000 Taxes on property	4.2	8.4	9.8	13.5	13.6	0.6	0.7	0.6	0.6	0.6
5000 Taxes on goods and services	34.6	54.5	76.7	106.3	111.0	5.0	4.8	4.6	5.0	5.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	23.5	31.5	55.4	72.5	74.2	3.4	2.8	3.3	3.4	3.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	70.6	72.2	2.9	2.6	3.2	3.3	3.2
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	0.8	0.4	0.2	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	29.7	26.0	47.2	63.6	65.6	4.3	2.3	2.8	3.0	3.0
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	63.6	65.6	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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Canada.

StatLink  <https://doi.org/10.1787/888934210369>

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

	Billion CLP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	1 777.2	7 902.0	21 845.7	36 238.6	40 314.7	16.9	18.8	19.6	20.2	21.1
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	12 516.2	14 418.9	3.9	4.4	7.5	7.0	7.5
1100 Of individuals	99.2	604.1	1 492.8	3 500.0	2 701.4	0.9	1.4	1.3	1.9	1.4
1200 Corporate	219.6	882.9	4 448.7	7 658.4	8 920.5	2.1	2.1	4.0	4.3	4.7
1300 Unallocable between 1100 and 1200	94.2	354.6	2 387.5	1 357.7	2 796.9	0.9	0.8	2.1	0.8	1.5
2000 Social security contributions	159.6	576.8	1 494.0	2 627.6	2 786.2	1.5	1.4	1.3	1.5	1.5
2100 Employees	154.0	553.9	1 433.2	2 553.9	2 703.3	1.5	1.3	1.3	1.4	1.4
2200 Employers	5.5	22.8	60.8	73.6	82.9	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
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	109.3	554.0	898.6	1 950.2	2 086.9	1.0	1.3	0.8	1.1	1.1
4100 Recurrent taxes on immovable property	60.0	302.2	662.4	1 229.2	1 373.5	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	202.4	125.6	0.0	0.0	0.0	0.1	0.1
4400 Taxes on financial and capital transactions	45.9	240.9	196.9	518.6	587.7	0.4	0.6	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
5000 Taxes on goods and services	1 118.7	5 041.8	11 185.2	19 858.9	21 470.5	10.6	12.0	10.0	11.0	11.2
5100 Taxes on production, sale, transfer, etc	1 074.0	4 789.8	10 532.9	18 597.2	19 953.0	10.2	11.4	9.4	10.3	10.4
5110 General taxes	664.4	3 306.4	8 399.9	15 069.5	16 211.6	6.3	7.9	7.5	8.4	8.5
5111 Value added taxes	664.4	3 306.4	8 399.9	15 069.5	16 211.6	6.3	7.9	7.5	8.4	8.5
5120 Taxes on specific goods and services	409.6	1 483.5	2 133.0	3 527.6	3 741.4	3.9	3.5	1.9	2.0	2.0
5121 Excises	166.0	816.2	1 561.2	2 682.7	2 796.0	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	1 261.7	1 517.5	0.4	0.6	0.6	0.7	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
6000 Other taxes	-23.4	-112.2	-61.1	-714.3	-447.7	-0.2	-0.3	-0.1	-0.4	-0.2
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.0	0.0	0.0	213.5	251.6	0.0	0.0	0.0	0.1	0.1
Transfer component	..	..	..	151.4	186.8	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	62.1	64.8	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934210388>

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

	Billion CLP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	1 579.7	6 936.8	19 214.8	31 274.2	34 816.0	15.0	16.5	17.2	17.4	18.2
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	12 516.2	14 418.9	3.9	4.4	7.5	7.0	7.5
2000 Social security contributions	66.7	232.7	371.4	506.0	474.0	0.6	0.6	0.3	0.3	0.2
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	59.7	255.4	245.0	738.3	736.3	0.6	0.6	0.2	0.4	0.4
5000 Taxes on goods and services	1 063.7	4 719.3	10 330.4	18 228.0	19 634.6	10.1	11.2	9.3	10.1	10.3
6000 Other taxes	-23.4	-112.2	-61.1	-714.3	-447.7	-0.2	-0.3	-0.1	-0.4	-0.2
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	104.7	621.2	1 508.3	2 842.8	3 186.5	1.0	1.5	1.4	1.6	1.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	1 211.9	1 350.5	0.5	0.7	0.6	0.7	0.7
5000 Taxes on goods and services	55.0	322.5	854.8	1 630.9	1 835.9	0.5	0.8	0.8	0.9	1.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	92.8	344.0	1 122.6	2 121.5	2 312.2	0.9	0.8	1.0	1.2	1.2
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	2 121.5	2 312.2	0.9	0.8	1.0	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	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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934210407>

Table 4.11. Colombia, tax revenue and % of GDP by selected tax category

	Billion COP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	2 579.4	30 598.6	98 455.3	174 735.8	190 299.9	11.3	15.7	18.1	19.0	19.3
1000 Taxes on income, profits and capital gains	771.7	7 103.5	26 218.9	57 615.2	64 043.9	3.4	3.6	4.8	6.3	6.5
1100 Of individuals	47.2	1 499.3	5 192.4	10 367.6	12 216.0	0.2	0.8	1.0	1.1	1.2
1200 Corporate	359.8	5 119.8	20 405.2	44 970.5	48 529.3	1.6	2.6	3.8	4.9	4.9
1300 Unallocable between 1100 and 1200	364.7	484.4	621.3	2 277.1	3 298.6	1.6	0.2	0.1	0.2	0.3
2000 Social security contributions	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
3000 Taxes on payroll and workforce	0.0	1 286.8	4 022.5	3 200.2	3 461.4	0.0	0.7	0.7	0.3	0.4
4000 Taxes on property	56.2	2 027.7	8 535.2	17 950.5	15 265.5	0.2	1.0	1.6	2.0	1.5
4100 Recurrent taxes on immovable property	56.2	991.1	3 338.9	7 310.2	7 982.0	0.2	0.5	0.6	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	1 970.5	3 868.6	467.9	0.0	0.0	0.4	0.4	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	0.0	1 036.6	3 225.8	6 771.7	6 815.6	0.0	0.5	0.6	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
5000 Taxes on goods and services	1 388.7	14 180.5	44 411.6	75 381.1	81 408.8	6.1	7.3	8.2	8.2	8.3
5100 Taxes on production, sale, transfer, etc	1 388.7	14 048.7	44 038.1	74 003.6	79 935.3	6.1	7.2	8.1	8.0	8.1
5110 General taxes	672.4	9 585.9	33 333.8	58 565.8	64 316.0	3.0	4.9	6.1	6.4	6.5
5111 Value added taxes	583.1	8 445.8	28 811.7	50 619.8	55 879.1	2.6	4.3	5.3	5.5	5.7
5120 Taxes on specific goods and services	716.3	4 462.8	10 704.3	15 437.8	15 619.3	3.2	2.3	2.0	1.7	1.6
5121 Excises	404.7	2 718.7	6 052.3	11 616.8	12 061.1	1.8	1.4	1.1	1.3	1.2
5200 Taxes on use of goods and perform activities	0.0	131.8	373.6	1 377.6	1 473.5	0.0	0.1	0.1	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
6000 Other taxes	159.3	1 011.2	3 789.0	7 237.0	7 928.3	0.7	0.5	0.7	0.8	0.8
Non-wastable tax credits										
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 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink  <https://doi.org/10.1787/888934210426>

Table 4.12. Colombia, tax revenue and % of GDP by level of government and main taxes

	Billion COP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	1 885.9	21 016.3	71 304.3	130 704.4	139 228.1	8.3	10.8	13.1	14.2	14.1
1000 Taxes on income, profits and capital gains	771.7	7 103.5	26 218.9	57 615.2	64 043.9	3.4	3.6	4.8	6.3	6.5
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	1 286.8	4 022.5	3 200.2	3 461.4	0.0	0.7	0.7	0.3	0.4
4000 Taxes on property	0.0	1 036.6	5 196.3	10 640.3	7 283.5	0.0	0.5	1.0	1.2	0.7
5000 Taxes on goods and services	1 035.9	11 108.6	35 382.9	58 769.7	63 898.3	4.6	5.7	6.5	6.4	6.5
6000 Other taxes	78.3	480.8	483.8	479.0	541.0	0.3	0.2	0.1	0.1	0.1
State/Regional										
Total tax revenue	263.4	1 723.2	4 781.3	8 952.6	9 419.1	1.2	0.9	0.9	1.0	1.0
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	263.4	1 481.7	3 406.3	6 522.3	6 812.7	1.2	0.8	0.6	0.7	0.7
6000 Other taxes	0.0	241.5	1 375.0	2 430.3	2 606.4	0.0	0.1	0.3	0.3	0.3
Local government										
Total tax revenue	226.5	2 870.1	10 891.7	21 727.1	23 460.7	1.0	1.5	2.0	2.4	2.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	56.2	991.1	3 338.9	7 310.2	7 982.0	0.2	0.5	0.6	0.8	0.8
5000 Taxes on goods and services	89.3	1 590.1	5 622.5	10 089.1	10 697.8	0.4	0.8	1.0	1.1	1.1
6000 Other taxes	81.0	288.9	1 930.3	4 327.7	4 780.9	0.4	0.1	0.4	0.5	0.5
Social Security Funds										
Total tax revenue	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
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	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
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

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink  <https://doi.org/10.1787/888934210445>

Table 4.13. Czech Republic, tax revenue and % of GDP by selected tax category

	Billion CZK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	771.6	1 286.9	1 760.0	1 892.4	..	32.3	32.2	34.4	35.0
1000 Taxes on income, profits and capital gains	..	175.8	259.9	390.6	427.0	..	7.4	6.5	7.6	7.9
1100 Of individuals	..	99.7	131.7	202.2	231.0	..	4.2	3.3	4.0	4.3
1200 Corporate	..	76.2	128.2	188.3	196.0	..	3.2	3.2	3.7	3.6
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	757.2	829.7	..	14.3	14.4	14.8	15.3
2100 Employees	..	77.3	116.8	155.8	171.8	..	3.2	2.9	3.0	3.2
2200 Employers	..	220.2	363.1	483.4	531.6	..	9.2	9.1	9.5	9.8
2300 Self-employed or non-employed	..	44.1	96.1	117.9	126.2	..	1.8	2.4	2.3	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
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	..	10.9	16.4	23.8	24.6	..	0.5	0.4	0.5	0.5
4100 Recurrent taxes on immovable property	..	4.5	8.8	10.8	10.9	..	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	13.1	13.8	..	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
5000 Taxes on goods and services	..	243.0	434.4	587.5	610.8	..	10.2	10.9	11.5	11.3
5100 Taxes on production, sale, transfer, etc	..	226.4	408.6	560.3	582.8	..	9.5	10.2	11.0	10.8
5110 General taxes	..	141.2	263.5	387.5	408.5	..	5.9	6.6	7.6	7.6
5111 Value added taxes	..	141.2	263.5	387.5	408.5	..	5.9	6.6	7.6	7.6
5120 Taxes on specific goods and services	..	85.1	145.2	172.8	174.2	..	3.6	3.6	3.4	3.2
5121 Excises	..	71.4	138.4	164.1	165.4	..	3.0	3.5	3.2	3.1
5200 Taxes on use of goods and perform activities	..	16.6	25.7	27.2	28.1	..	0.7	0.6	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
6000 Other taxes	..	0.4	0.1	0.9	0.3	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.0	25.7	35.7	39.1	..	0.0	0.6	0.7	0.7
Transfer component	7.8	8.9	8.7	..	..	0.2	0.2	0.2
Tax expenditure component	17.9	26.8	30.3	..	..	0.4	0.5	0.6
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	6.6	8.3	8.3	..	..	0.2	0.2	0.2
Customs duties	6.6	8.3	8.3	..	..	0.2	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210464>

Table 4.14. Czech Republic, tax revenue and % of GDP by level of government and main taxes

	Billion CZK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	423.4	687.3	975.8	1 035.4	..	17.7	17.2	19.1	19.1
1000 Taxes on income, profits and capital gains	..	175.8	259.9	390.6	427.0	..	7.4	6.5	7.6	7.9
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	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	6.4	7.6	13.1	13.8	..	0.3	0.2	0.3	0.3
5000 Taxes on goods and services	..	241.0	419.6	571.2	594.3	..	10.1	10.5	11.2	11.0
6000 Other taxes	..	0.1	0.1	0.9	0.3	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	6.7	17.0	18.8	19.0	..	0.3	0.4	0.4	0.4
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	..	0.0	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	10.8	10.8	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	2.0	8.2	8.0	8.2	..	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
Social Security Funds										
Total tax revenue	..	341.5	576.0	757.2	829.7	..	14.3	14.4	14.8	15.3
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	..	341.5	576.0	757.2	829.7	..	14.3	14.4	14.8	15.3
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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210483>

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

	Billion DKK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	379.8	622.0	810.5	997.3	996.2	44.4	46.9	44.8	45.8	44.4
1000 Taxes on income, profits and capital gains	232.6	382.3	498.5	632.4	619.5	27.2	28.8	27.5	29.1	27.6
1100 Of individuals	205.6	327.8	421.3	530.1	541.6	24.0	24.7	23.3	24.4	24.1
1200 Corporate	14.5	42.1	40.8	70.5	64.3	1.7	3.2	2.3	3.2	2.9
1300 Unallocable between 1100 and 1200	12.5	12.4	36.3	31.8	13.6	1.5	0.9	2.0	1.5	0.6
2000 Social security contributions	0.1	8.4	1.8	1.1	1.1	0.0	0.6	0.1	0.0	0.0
2100 Employees	0.1	8.2	0.9	0.7	0.7	0.0	0.6	0.0	0.0	0.0
2200 Employers	0.0	0.2	0.9	0.3	0.3	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
3000 Taxes on payroll and workforce	2.5	2.2	4.1	5.4	6.2	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	16.2	20.7	33.5	39.1	41.1	1.9	1.6	1.8	1.8	1.8
4100 Recurrent taxes on immovable property	8.9	13.6	24.2	28.5	29.6	1.0	1.0	1.3	1.3	1.3
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	4.3	4.7	0.3	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	4.1	4.2	5.7	6.4	6.7	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
5000 Taxes on goods and services	128.5	207.9	272.4	319.0	328.1	15.0	15.7	15.0	14.7	14.6
5100 Taxes on production, sale, transfer, etc	122.5	197.1	252.8	294.5	302.1	14.3	14.9	14.0	13.5	13.5
5110 General taxes	79.9	121.4	170.6	206.2	214.1	9.3	9.1	9.4	9.5	9.5
5111 Value added taxes	71.5	121.4	170.6	206.2	214.1	8.4	9.1	9.4	9.5	9.5
5120 Taxes on specific goods and services	42.6	75.7	82.3	88.3	88.0	5.0	5.7	4.5	4.1	3.9
5121 Excises	38.0	68.7	73.6	80.5	79.9	4.4	5.2	4.1	3.7	3.6
5200 Taxes on use of goods and perform activities	4.4	7.4	14.6	16.1	17.2	0.5	0.6	0.8	0.7	0.8
5300 Unallocable between 5100 and 5200	1.6	3.4	4.9	8.4	8.8	0.2	0.3	0.3	0.4	0.4
6000 Other taxes	0.0	0.4	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	5.0	4.2	3.7	..	..	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	3.5	..	..	0.3	0.2	0.2
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	2.7	2.6	3.3	3.2	3.2	0.3	0.2	0.2	0.1	0.1
Customs duties	1.8	2.3	3.2	3.1	3.2	0.2	0.2	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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 "Detailed country tables".

Source: Danmarks Statistik.

StatLink  <https://doi.org/10.1787/888934210502>

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

	Billion DKK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	259.5	420.6	589.0	728.4	723.9	30.3	31.7	32.5	33.5	32.2
1000 Taxes on income, profits and capital gains	123.7	204.2	305.4	395.5	380.3	14.5	15.4	16.9	18.2	16.9
2000 Social security contributions	0.1	1.4	0.9	0.7	0.8	0.0	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	2.5	2.2	4.1	5.4	6.2	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	7.5	7.1	9.3	10.7	11.5	0.9	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	125.8	205.3	269.1	315.8	324.9	14.7	15.5	14.9	14.5	14.5
6000 Other taxes	0.0	0.4	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	117.6	191.7	217.3	265.4	268.8	13.8	14.4	12.0	12.2	12.0
1000 Taxes on income, profits and capital gains	108.9	178.1	193.1	236.9	239.2	12.7	13.4	10.7	10.9	10.7
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	8.7	13.6	24.2	28.5	29.6	1.0	1.0	1.3	1.3	1.3
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
Social Security Funds										
Total tax revenue	0.0	7.1	0.9	0.3	0.3	0.0	0.5	0.1	0.0	0.0
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	0.3	0.3	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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210521>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	1.9	4.9	7.8	8.5	..	31.0	32.9	32.5	32.9
1000 Taxes on income, profits and capital gains	..	0.5	1.0	1.7	1.9	..	7.7	6.5	7.2	7.4
1100 Of individuals	..	0.4	0.8	1.3	1.4	..	6.8	5.2	5.6	5.4
1200 Corporate	..	0.1	0.2	0.4	0.5	..	0.9	1.3	1.5	2.0
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.9	2.7	3.0	..	10.9	12.6	11.1	11.5
2100 Employees	..	0.0	0.1	0.1	0.1	..	0.0	0.8	0.5	0.5
2200 Employers	..	0.7	1.7	2.5	2.8	..	10.7	11.7	10.6	10.9
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
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	0.2	0.2
4100 Recurrent taxes on immovable property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	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	..	0.0	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
5000 Taxes on goods and services	..	0.7	2.0	3.3	3.6	..	12.1	13.4	14.0	13.8
5100 Taxes on production, sale, transfer, etc	..	0.7	1.9	3.2	3.4	..	11.7	13.0	13.5	13.3
5110 General taxes	..	0.5	1.3	2.1	2.3	..	8.4	8.5	9.0	9.0
5111 Value added taxes	..	0.5	1.3	2.1	2.3	..	8.4	8.5	9.0	9.0
5120 Taxes on specific goods and services	..	0.2	0.7	1.1	1.1	..	3.3	4.5	4.5	4.3
5121 Excises	..	0.2	0.6	1.0	1.0	..	3.0	4.2	4.1	3.9
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.1	0.1	..	0.4	0.4	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
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.0	0.0	..	..	0.2	0.2	0.2
Customs duties	0.0	0.0	0.0	..	..	0.2	0.2	0.2
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Estonia.

StatLink  <https://doi.org/10.1787/888934210540>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	1.6	3.9	6.4	7.0	..	26.3	26.4	26.7	27.0
1000 Taxes on income, profits and capital gains	..	0.5	1.0	1.7	1.9	..	7.7	6.5	7.2	7.4
2000 Social security contributions	..	0.4	1.0	1.4	1.6	..	6.6	6.8	5.7	6.1
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	3.3	3.5	..	12.0	13.1	13.8	13.5
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	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	0.2	0.2
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	0.3	0.9	1.3	1.4	..	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	1.3	1.4	..	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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Estonia.

StatLink  <https://doi.org/10.1787/888934210559>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	39.1	62.4	76.3	97.0	99.0	42.9	45.8	40.6	42.9	42.4
1000 Taxes on income, profits and capital gains	15.3	26.9	27.1	34.4	34.5	16.8	19.7	14.4	15.2	14.8
1100 Of individuals	13.6	19.1	22.5	28.3	28.6	14.9	14.0	12.0	12.5	12.2
1200 Corporate	1.8	7.8	4.6	6.1	5.9	1.9	5.7	2.4	2.7	2.5
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
2000 Social security contributions	10.0	15.8	22.6	27.0	27.6	11.0	11.5	12.0	12.0	11.8
2100 Employees	1.2	2.9	4.7	7.5	8.1	1.3	2.1	2.5	3.3	3.5
2200 Employers	8.1	11.6	16.0	17.6	17.6	8.9	8.5	8.5	7.8	7.5
2300 Self-employed or non-employed	0.7	1.3	1.9	1.9	1.9	0.8	0.9	1.0	0.9	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
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	1.0	1.5	2.1	3.5	3.3	1.1	1.1	1.1	1.5	1.4
4100 Recurrent taxes on immovable property	0.1	0.6	1.2	1.8	1.8	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	0.9	0.7	0.2	0.3	0.2	0.4	0.3
4400 Taxes on financial and capital transactions	0.7	0.4	0.5	0.8	0.8	0.8	0.3	0.3	0.3	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
5000 Taxes on goods and services	12.7	18.2	24.4	32.1	33.5	14.0	13.4	13.0	14.2	14.3
5100 Taxes on production, sale, transfer, etc	12.6	17.8	23.6	30.8	32.1	13.8	13.0	12.6	13.6	13.7
5110 General taxes	7.5	10.9	15.5	20.4	21.4	8.3	8.0	8.3	9.0	9.1
5111 Value added taxes	7.5	10.9	15.5	20.4	21.4	8.3	8.0	8.3	9.0	9.1
5120 Taxes on specific goods and services	5.0	6.9	8.1	10.3	10.7	5.5	5.1	4.3	4.6	4.6
5121 Excises	3.8	5.6	6.3	8.0	8.4	4.2	4.1	3.3	3.5	3.6
5200 Taxes on use of goods and perform activities	0.2	0.4	0.8	1.3	1.4	0.2	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
6000 Other taxes	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	0.1	0.2	0.3	0.2	..	0.1	0.1	0.1	0.1
Customs duties	..	0.1	0.2	0.2	0.2	..	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.1	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210578>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	20.7	33.1	35.0	46.9	48.7	22.7	24.2	18.6	20.8	20.8
1000 Taxes on income, profits and capital gains	7.0	14.0	9.8	13.4	13.9	7.7	10.3	5.2	5.9	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	1.7	1.5	1.0	0.7	0.5	0.7	0.7
5000 Taxes on goods and services	12.7	18.1	24.3	31.8	33.2	14.0	13.2	12.9	14.1	14.2
6000 Other taxes	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	8.4	13.5	18.5	22.8	22.5	9.2	9.9	9.8	10.1	9.6
1000 Taxes on income, profits and capital gains	8.3	12.9	17.3	21.0	20.7	9.1	9.4	9.2	9.3	8.8
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	0.1	0.6	1.2	1.8	1.8	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
Social Security Funds										
Total tax revenue	10.0	15.8	22.6	27.0	27.6	11.0	11.5	12.0	12.0	11.8
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	15.8	22.6	27.0	27.6	11.0	11.5	12.0	12.0	11.8
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":
<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210597>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	433.8	642.2	840.9	1 058.3	1 084.2	41.2	43.4	42.1	46.1	45.9
1000 Taxes on income, profits and capital gains	69.6	159.5	189.7	249.8	272.3	6.6	10.8	9.5	10.9	11.5
1100 Of individuals	46.3	115.2	143.1	196.5	222.8	4.4	7.8	7.2	8.6	9.4
1200 Corporate	23.1	44.3	46.6	53.4	49.6	2.2	3.0	2.3	2.3	2.1
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
2000 Social security contributions	191.1	230.2	321.3	384.4	378.5	18.1	15.6	16.1	16.7	16.0
2100 Employees	57.3	57.3	77.7	100.1	88.5	5.4	3.9	3.9	4.4	3.8
2200 Employers	118.1	158.3	218.0	256.7	263.5	11.2	10.7	10.9	11.2	11.2
2300 Self-employed or non-employed	15.7	14.6	25.7	27.6	26.4	1.5	1.0	1.3	1.2	1.1
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
3000 Taxes on payroll and workforce	8.3	14.9	26.8	35.6	35.7	0.8	1.0	1.3	1.5	1.5
4000 Taxes on property	27.4	46.1	73.0	100.8	97.4	2.6	3.1	3.7	4.4	4.1
4100 Recurrent taxes on immovable property	14.8	29.4	50.0	64.1	62.8	1.4	2.0	2.5	2.8	2.7
4200 Recurrent taxes on net wealth	2.6	2.4	4.4	5.0	1.8	0.2	0.2	0.2	0.2	0.1
4300 Estate, inheritance and gift taxes	4.1	6.9	7.7	14.2	14.3	0.4	0.5	0.4	0.6	0.6
4400 Taxes on financial and capital transactions	5.9	7.4	10.8	17.4	18.5	0.6	0.5	0.5	0.8	0.8
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
5000 Taxes on goods and services	123.2	167.4	220.9	276.3	288.3	11.7	11.3	11.1	12.0	12.2
5100 Taxes on production, sale, transfer, etc	119.2	162.8	214.6	268.8	280.1	11.3	11.0	10.8	11.7	11.9
5110 General taxes	81.3	109.8	150.6	178.7	185.3	7.7	7.4	7.5	7.8	7.9
5111 Value added taxes	80.0	107.1	135.2	161.6	167.4	7.6	7.2	6.8	7.0	7.1
5120 Taxes on specific goods and services	37.9	53.0	64.0	90.2	94.7	3.6	3.6	3.2	3.9	4.0
5121 Excises	26.8	39.7	45.6	61.5	64.6	2.5	2.7	2.3	2.7	2.7
5200 Taxes on use of goods and perform activities	4.0	4.6	6.3	7.5	8.2	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
6000 Other taxes	14.1	24.1	9.2	11.3	12.1	1.3	1.6	0.5	0.5	0.5
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.5	17.4	29.0	35.8	..	0.0	0.9	1.3	1.5
Transfer component	..	..	7.9	14.6	19.7	..	..	0.4	0.6	0.8
Tax expenditure component	..	..	9.5	14.4	16.1	..	..	0.5	0.6	0.7
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	2.6	1.9	2.0	4.0	4.6	0.2	0.1	0.1	0.2	0.2
Customs duties	..	1.5	1.8	1.9	2.1	..	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	1.9	2.3	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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 "Detailed country tables".

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  <https://doi.org/10.1787/888934210616>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	200.1	270.3	299.6	361.5	364.0	19.0	18.3	15.0	15.7	15.4
1000 Taxes on income, profits and capital gains	69.6	94.4	97.0	132.4	130.6	6.6	6.4	4.9	5.8	5.5
2000 Social security contributions	3.2	5.4	7.6	8.3	8.2	0.3	0.4	0.4	0.4	0.3
3000 Taxes on payroll and workforce	6.2	10.6	4.2	3.7	3.8	0.6	0.7	0.2	0.2	0.2
4000 Taxes on property	8.6	13.4	15.9	25.4	22.7	0.8	0.9	0.8	1.1	1.0
5000 Taxes on goods and services	112.1	143.4	167.5	190.6	197.2	10.6	9.7	8.4	8.3	8.4
6000 Other taxes	0.4	3.1	7.4	1.1	1.6	0.0	0.2	0.4	0.0	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	40.2	64.7	89.3	141.6	146.8	3.8	4.4	4.5	6.2	6.2
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	10.3	10.6	0.2	0.3	0.4	0.4	0.5
4000 Taxes on property	18.8	32.7	57.1	75.4	74.7	1.8	2.2	2.9	3.3	3.2
5000 Taxes on goods and services	6.0	7.3	23.0	46.0	51.3	0.6	0.5	1.2	2.0	2.2
6000 Other taxes	13.7	20.9	1.6	9.9	10.1	1.3	1.4	0.1	0.4	0.4
Social Security Funds										
Total tax revenue	190.9	305.3	450.1	551.2	568.7	18.1	20.6	22.6	24.0	24.1
1000 Taxes on income, profits and capital gains	0.0	65.0	92.7	117.4	141.7	0.0	4.4	4.6	5.1	6.0
2000 Social security contributions	187.9	224.8	313.7	376.2	370.2	17.8	15.2	15.7	16.4	15.7
3000 Taxes on payroll and workforce	0.4	0.4	15.1	21.6	21.2	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	35.7	35.2	0.2	1.0	1.4	1.6	1.5
6000 Other taxes	0.0	0.1	0.2	0.4	0.4	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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210635>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	454.8	767.0	911.2	1 232.0	1 293.7	34.8	36.4	35.5	37.8	38.5
1000 Taxes on income, profits and capital gains	147.3	231.2	257.8	400.7	423.8	11.3	11.0	10.1	12.3	12.6
1100 Of individuals	125.3	194.2	219.4	334.7	351.9	9.6	9.2	8.6	10.3	10.5
1200 Corporate	22.0	37.1	38.4	66.0	71.9	1.7	1.8	1.5	2.0	2.1
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
2000 Social security contributions	170.4	299.4	354.3	467.2	487.8	13.0	14.2	13.8	14.3	14.5
2100 Employees	73.6	131.6	152.8	206.8	216.7	5.6	6.2	6.0	6.3	6.5
2200 Employers	86.7	147.4	165.5	214.1	223.8	6.6	7.0	6.5	6.6	6.7
2300 Self-employed or non-employed	10.2	20.4	36.0	46.2	47.3	0.8	1.0	1.4	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
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	15.3	17.5	21.0	33.6	35.5	1.2	0.8	0.8	1.0	1.1
4100 Recurrent taxes on immovable property	4.5	8.8	11.3	14.0	14.2	0.3	0.4	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	6.2	0.4	0.0	0.4	0.4	0.5	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.5	3.0	4.4	6.1	6.8	0.1	0.1	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	3.1	5.2	5.3	13.1	14.1	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
5000 Taxes on goods and services	121.6	218.7	277.9	330.3	346.3	9.3	10.4	10.8	10.1	10.3
5100 Taxes on production, sale, transfer, etc	117.2	211.4	261.2	318.4	327.4	9.0	10.0	10.2	9.8	9.8
5110 General taxes	75.5	140.9	180.5	226.9	235.4	5.8	6.7	7.0	7.0	7.0
5111 Value added taxes	75.5	140.9	180.5	226.9	235.4	5.8	6.7	7.0	7.0	7.0
5120 Taxes on specific goods and services	41.7	70.6	80.3	91.2	91.7	3.2	3.3	3.1	2.8	2.7
5121 Excises	31.2	57.2	63.4	66.5	66.1	2.4	2.7	2.5	2.0	2.0
5200 Taxes on use of goods and perform activities	4.4	7.2	16.8	11.9	18.9	0.3	0.3	0.7	0.4	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
6000 Other taxes	0.2	0.2	0.1	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	39.3	46.3	43.5	43.9	..	1.9	1.8	1.3	1.3
Transfer component	..	..	17.7	15.3	14.7	..	..	0.7	0.5	0.4
Tax expenditure component	..	..	28.6	28.2	29.2	..	..	1.1	0.9	0.9
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	4.1	3.7	4.3	6.8	7.0	0.3	0.2	0.2	0.2	0.2
Customs duties	3.7	3.4	4.2	5.0	5.0	0.3	0.2	0.2	0.2	0.2
SRF contributions	..	..	..	1.7	2.0	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210654>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	143.9	234.8	283.2	363.6	382.1	11.0	11.1	11.0	11.2	11.4
1000 Taxes on income, profits and capital gains	58.2	97.9	104.5	164.1	173.8	4.5	4.6	4.1	5.0	5.2
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	1.2	0.0	0.0	0.4	0.4	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	84.6	136.9	178.6	199.1	207.9	6.5	6.5	7.0	6.1	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
State/Regional										
Total tax revenue	97.8	172.1	198.1	289.0	305.5	7.5	8.2	7.7	8.9	9.1
1000 Taxes on income, profits and capital gains	58.2	88.9	97.6	152.9	162.1	4.5	4.2	3.8	4.7	4.8
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	7.0	8.5	9.7	19.3	20.9	0.5	0.4	0.4	0.6	0.6
5000 Taxes on goods and services	32.6	74.6	90.8	116.8	122.5	2.5	3.5	3.5	3.6	3.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	38.4	57.0	71.4	105.4	111.3	2.9	2.7	2.8	3.2	3.3
1000 Taxes on income, profits and capital gains	30.9	44.4	55.7	83.7	87.9	2.4	2.1	2.2	2.6	2.6
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	7.2	9.0	11.3	14.0	14.2	0.5	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	0.3	3.4	4.3	7.5	9.0	0.0	0.2	0.2	0.2	0.3
6000 Other taxes	0.2	0.1	0.1	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	170.4	299.4	354.3	467.2	487.8	13.0	14.2	13.8	14.3	14.5
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	354.3	467.2	487.8	13.0	14.2	13.8	14.3	14.5
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

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210673>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	11.5	47.2	72.4	69.6	71.9	25.2	33.4	32.0	38.6	38.9
1000 Taxes on income, profits and capital gains	2.3	12.7	16.0	15.6	16.5	5.0	9.0	7.1	8.7	8.9
1100 Of individuals	1.6	6.1	9.0	11.2	11.6	3.6	4.3	4.0	6.2	6.3
1200 Corporate	0.6	5.6	5.7	3.5	4.0	1.4	4.0	2.5	1.9	2.2
1300 Unallocable between 1100 and 1200	0.0	0.9	1.2	0.9	0.9	0.1	0.6	0.5	0.5	0.5
2000 Social security contributions	3.5	14.3	24.7	20.7	21.5	7.6	10.1	10.9	11.5	11.6
2100 Employees	1.7	7.6	13.3	12.2	11.9	3.8	5.4	5.9	6.8	6.4
2200 Employers	1.7	6.7	11.5	8.5	9.6	3.8	4.7	5.1	4.7	5.2
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
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	0.5	3.6	3.7	5.6	5.6	1.2	2.6	1.7	3.1	3.0
4100 Recurrent taxes on immovable property	0.0	0.4	0.6	3.7	3.6	0.0	0.3	0.2	2.0	1.9
4200 Recurrent taxes on net wealth	0.0	0.7	1.3	1.2	1.2	0.0	0.5	0.6	0.6	0.6
4300 Estate, inheritance and gift taxes	0.1	0.4	0.2	0.2	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	0.6	0.6	0.8	1.4	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	0.1	0.6	0.0	0.0	0.0	0.1	0.3	0.0	0.0
5000 Taxes on goods and services	5.1	16.6	28.0	27.7	28.4	11.2	11.8	12.4	15.4	15.4
5100 Taxes on production, sale, transfer, etc	4.9	14.8	25.5	23.5	24.7	10.7	10.5	11.3	13.0	13.4
5110 General taxes	3.0	9.2	16.5	14.7	15.4	6.7	6.5	7.3	8.2	8.3
5111 Value added taxes	2.8	8.9	16.0	14.6	15.3	6.2	6.3	7.1	8.1	8.3
5120 Taxes on specific goods and services	1.8	5.5	8.9	8.6	9.1	3.9	3.9	3.9	4.8	5.0
5121 Excises	1.4	4.1	7.6	6.9	7.1	3.0	2.9	3.3	3.8	3.9
5200 Taxes on use of goods and perform activities	0.2	1.3	1.7	3.4	3.1	0.5	0.9	0.7	1.9	1.7
5300 Unallocable between 5100 and 5200	0.0	0.5	0.8	0.8	0.6	0.0	0.4	0.3	0.4	0.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.2	0.3	0.4	0.3	0.2	0.2	0.1	0.2	0.2
Customs duties	0.1	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.0	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934210692>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	7.8	31.9	46.5	46.8	48.3	17.1	22.6	20.6	26.0	26.2
1000 Taxes on income, profits and capital gains	2.3	12.7	15.9	15.6	16.5	5.0	9.0	7.0	8.7	8.9
2000 Social security contributions	0.0	0.7	1.3	0.1	0.1	0.1	0.5	0.6	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	0.5	2.6	2.1	4.0	4.0	1.2	1.8	0.9	2.2	2.1
5000 Taxes on goods and services	4.9	16.0	27.1	27.1	27.8	10.9	11.3	12.0	15.1	15.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.1	1.0	1.7	1.7	1.7	0.3	0.7	0.8	0.9	0.9
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	0.8	1.5	1.6	1.6	0.0	0.6	0.7	0.9	0.9
5000 Taxes on goods and services	0.1	0.2	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
Social Security Funds										
Total tax revenue	3.4	14.1	24.0	20.8	21.5	7.5	10.0	10.6	11.5	11.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3.4	13.6	23.4	20.7	21.4	7.5	9.6	10.4	11.5	11.6
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	0.0	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	0.1	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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934210711>

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

	Billion HUF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	5 140.9	10 142.3	14 867.3	15 976.9	..	38.6	37.2	38.3	37.5
1000 Taxes on income, profits and capital gains	..	1 247.4	2 093.8	2 862.6	2 912.2	..	9.4	7.7	7.4	6.8
1100 Of individuals	..	954.7	1 764.1	2 088.8	2 340.3	..	7.2	6.5	5.4	5.5
1200 Corporate	..	292.7	329.7	773.8	571.9	..	2.2	1.2	2.0	1.3
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1 506.8	3 179.5	4 822.2	5 049.6	..	11.3	11.7	12.4	11.8
2100 Employees	..	275.3	1 112.6	2 343.5	2 432.7	..	2.1	4.1	6.0	5.7
2200 Employers	..	1 213.2	2 043.8	2 452.5	2 590.1	..	9.1	7.5	6.3	6.1
2300 Self-employed or non-employed	..	0.9	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	..	17.4	23.2	26.1	26.8	..	0.1	0.1	0.1	0.1
3000 Taxes on payroll and workforce	..	183.4	113.7	340.2	410.2	..	1.4	0.4	0.9	1.0
4000 Taxes on property	..	89.0	312.1	408.9	417.8	..	0.7	1.1	1.1	1.0
4100 Recurrent taxes on immovable property	..	30.8	92.5	218.1	219.1	..	0.2	0.3	0.6	0.5
4200 Recurrent taxes on net wealth	..	0.0	135.7	51.6	42.6	..	0.0	0.5	0.1	0.1
4300 Estate, inheritance and gift taxes	..	5.5	6.3	9.4	8.5	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	52.8	77.6	129.8	147.6	..	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
5000 Taxes on goods and services	..	2 081.4	4 383.9	6 385.9	7 148.8	..	15.6	16.1	16.4	16.8
5100 Taxes on production, sale, transfer, etc	..	2 052.7	4 272.3	6 236.6	6 987.0	..	15.4	15.7	16.1	16.4
5110 General taxes	..	1 340.6	3 010.8	4 461.7	5 042.4	..	10.1	11.0	11.5	11.8
5111 Value added taxes	..	1 153.7	2 325.6	3 626.6	4 129.5	..	8.7	8.5	9.3	9.7
5120 Taxes on specific goods and services	..	712.1	1 261.5	1 774.9	1 944.6	..	5.3	4.6	4.6	4.6
5121 Excises	..	533.5	929.9	1 157.6	1 270.1	..	4.0	3.4	3.0	3.0
5200 Taxes on use of goods and perform activities	..	28.7	111.6	149.3	161.8	..	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
6000 Other taxes	..	32.9	59.4	47.6	38.4	..	0.2	0.2	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	25.7	46.3	63.4	..	..	0.1	0.1	0.1
Customs duties	25.0	45.4	63.4	..	..	0.1	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210730>

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

	Billion HUF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	3 316.3	6 400.0	9 228.2	9 850.0	..	24.9	23.5	23.8	23.1
1000 Taxes on income, profits and capital gains	..	1 230.8	2 064.3	2 725.6	2 773.4	..	9.2	7.6	7.0	6.5
2000 Social security contributions	..	136.6	182.0	353.2	199.7	..	1.0	0.7	0.9	0.5
3000 Taxes on payroll and workforce	..	15.4	103.1	327.4	399.1	..	0.1	0.4	0.8	0.9
4000 Taxes on property	..	29.1	182.8	245.9	252.9	..	0.2	0.7	0.6	0.6
5000 Taxes on goods and services	..	1 878.6	3 808.5	5 538.5	6 193.3	..	14.1	14.0	14.3	14.5
6000 Other taxes	..	25.8	59.4	37.7	31.6	..	0.2	0.2	0.1	0.1
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	266.0	652.2	846.2	923.8	..	2.0	2.4	2.2	2.2
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	163.0	164.9	..	0.4	0.5	0.4	0.4
5000 Taxes on goods and services	..	202.8	521.6	683.2	758.9	..	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
Social Security Funds										
Total tax revenue	..	1 558.6	3 064.5	4 746.6	5 139.7	..	11.7	11.2	12.2	12.0
1000 Taxes on income, profits and capital gains	..	14.5	29.4	136.9	138.7	..	0.1	0.1	0.4	0.3
2000 Social security contributions	..	1 370.2	2 997.5	4 469.0	4 849.9	..	10.3	11.0	11.5	11.4
3000 Taxes on payroll and workforce	..	166.9	9.4	12.8	11.1	..	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	118.0	133.2	..	0.0	0.1	0.3	0.3
6000 Other taxes	..	7.0	0.0	9.9	6.8	..	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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210749>

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

	Billion ISK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	114.9	254.6	540.3	982.8	1 037.6	30.4	36.0	32.3	37.6	37.2
1000 Taxes on income, profits and capital gains	34.1	101.5	239.7	484.0	511.7	9.0	14.3	14.3	18.5	18.4
1100 Of individuals	30.9	88.5	197.3	374.4	412.4	8.2	12.5	11.8	14.3	14.8
1200 Corporate	3.2	8.4	14.6	80.0	67.7	0.8	1.2	0.9	3.1	2.4
1300 Unallocable between 1100 and 1200	0.0	4.6	27.7	29.6	31.6	0.0	0.7	1.7	1.1	1.1
2000 Social security contributions	3.6	19.7	63.6	89.6	98.2	1.0	2.8	3.8	3.4	3.5
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	89.6	98.2	0.0	2.8	3.8	3.4	3.5
3000 Taxes on payroll and workforce	4.1	0.2	2.8	7.9	8.5	1.1	0.0	0.2	0.3	0.3
4000 Taxes on property	9.7	20.0	38.1	54.0	56.8	2.6	2.8	2.3	2.1	2.0
4100 Recurrent taxes on immovable property	4.1	10.1	28.5	43.4	46.5	1.1	1.4	1.7	1.7	1.7
4200 Recurrent taxes on net wealth	2.4	5.2	3.8	0.3	0.1	0.6	0.7	0.2	0.0	0.0
4300 Estate, inheritance and gift taxes	0.2	0.8	2.6	4.3	4.7	0.1	0.1	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.9	3.1	2.7	4.6	5.0	0.8	0.4	0.2	0.2	0.2
4500 Non-recurrent taxes	0.0	0.1	0.1	0.5	0.5	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.7	0.3	0.9	0.1	0.0	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	58.9	112.2	190.1	330.8	345.3	15.6	15.9	11.4	12.6	12.4
5100 Taxes on production, sale, transfer, etc	56.6	100.7	179.0	311.2	324.8	15.0	14.2	10.7	11.9	11.7
5110 General taxes	37.1	72.7	122.4	234.0	244.6	9.8	10.3	7.3	8.9	8.8
5111 Value added taxes	32.7	72.7	122.4	234.0	244.6	8.7	10.3	7.3	8.9	8.8
5120 Taxes on specific goods and services	19.5	28.0	56.6	77.2	80.1	5.2	4.0	3.4	3.0	2.9
5121 Excises	2.3	23.6	46.7	67.7	69.5	0.6	3.3	2.8	2.6	2.5
5200 Taxes on use of goods and perform activities	2.4	11.6	11.1	19.6	20.5	0.6	1.6	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
6000 Other taxes	4.5	1.0	6.0	16.4	17.0	1.2	0.1	0.4	0.6	0.6
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	2.7	3.1	..	..	..	0.1	0.1
Transfer component	..	..	..	2.2	2.5	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	0.5	0.6	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210768>

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

	Billion ISK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	91.6	195.1	402.3	721.7	751.7	24.3	27.6	24.1	27.6	27.0
1000 Taxes on income, profits and capital gains	19.9	55.5	132.9	274.6	281.0	5.3	7.8	7.9	10.5	10.1
2000 Social security contributions	3.6	19.7	63.6	89.6	98.2	1.0	2.8	3.8	3.4	3.5
3000 Taxes on payroll and workforce	4.1	0.2	2.8	7.9	8.5	1.1	0.0	0.2	0.3	0.3
4000 Taxes on property	6.0	9.9	9.7	10.8	10.5	1.6	1.4	0.6	0.4	0.4
5000 Taxes on goods and services	57.7	108.9	187.4	322.3	336.5	15.3	15.4	11.2	12.3	12.1
6000 Other taxes	0.4	1.0	6.0	16.4	17.0	0.1	0.1	0.4	0.6	0.6
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	23.3	59.4	138.0	261.1	285.9	6.2	8.4	8.2	10.0	10.3
1000 Taxes on income, profits and capital gains	14.2	46.0	106.8	209.4	230.8	3.8	6.5	6.4	8.0	8.3
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	3.7	10.1	28.4	43.2	46.3	1.0	1.4	1.7	1.7	1.7
5000 Taxes on goods and services	1.2	3.3	2.8	8.5	8.8	0.3	0.5	0.2	0.3	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
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210787>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	12.3	33.4	46.4	67.6	73.5	32.4	30.8	27.7	22.8	22.7
1000 Taxes on income, profits and capital gains	4.7	14.6	18.6	29.6	33.3	12.3	13.4	11.1	10.0	10.3
1100 Of individuals	4.1	10.6	14.7	21.4	22.9	10.7	9.8	8.7	7.2	7.1
1200 Corporate	0.6	3.9	3.9	8.2	10.4	1.6	3.6	2.4	2.8	3.2
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
2000 Social security contributions	1.7	4.0	8.5	11.7	12.7	4.6	3.7	5.0	3.9	3.9
2100 Employees	0.6	1.0	3.2	4.0	4.4	1.5	0.9	1.9	1.3	1.3
2200 Employers	1.1	2.8	4.9	7.2	7.7	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
3000 Taxes on payroll and workforce	0.2	0.0	0.3	0.4	0.6	0.4	0.0	0.2	0.1	0.2
4000 Taxes on property	0.6	1.9	2.4	3.9	4.3	1.5	1.8	1.4	1.3	1.3
4100 Recurrent taxes on immovable property	0.3	0.6	1.3	1.9	1.9	0.8	0.5	0.8	0.6	0.6
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	0.2	0.2	0.4	0.5	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	1.9	0.6	1.0	0.5	0.5	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
5000 Taxes on goods and services	5.1	12.9	16.6	22.1	22.6	13.6	11.9	9.9	7.4	7.0
5100 Taxes on production, sale, transfer, etc	4.9	12.4	15.3	20.1	20.6	13.0	11.4	9.1	6.8	6.4
5110 General taxes	2.5	7.6	10.1	13.1	14.2	6.6	7.1	6.0	4.4	4.4
5111 Value added taxes	2.5	7.6	10.1	13.1	14.2	6.6	7.1	6.0	4.4	4.4
5120 Taxes on specific goods and services	2.4	4.7	5.3	7.0	6.5	6.4	4.4	3.1	2.4	2.0
5121 Excises	2.1	4.4	4.9	6.2	5.5	5.5	4.1	2.9	2.1	1.7
5200 Taxes on use of goods and perform activities	0.2	0.6	1.3	2.0	2.0	0.5	0.5	0.8	0.7	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
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.1	0.5	0.5	..	..	0.6	0.2	0.1
Transfer component	..	..	0.0	0.0	0.0	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	1.1	0.5	0.5	..	..	0.6	0.2	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.2	0.2	0.2	0.4	0.4	0.5	0.2	0.1	0.1	0.1
Customs duties	0.1	0.2	0.2	0.3	0.3	0.4	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210806>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	10.1	28.7	37.9	55.8	60.8	26.7	26.5	22.6	18.8	18.8
1000 Taxes on income, profits and capital gains	4.7	14.6	18.6	29.6	33.3	12.3	13.4	11.1	10.0	10.3
2000 Social security contributions	0.1	0.1	1.5	1.7	1.9	0.2	0.1	0.9	0.6	0.6
3000 Taxes on payroll and workforce	0.2	0.0	0.3	0.4	0.6	0.4	0.0	0.2	0.1	0.2
4000 Taxes on property	0.3	1.3	1.1	2.5	2.9	0.7	1.2	0.6	0.8	0.9
5000 Taxes on goods and services	5.0	12.7	16.4	21.6	22.2	13.1	11.7	9.8	7.3	6.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.3	0.7	1.5	1.5	1.6	0.9	0.6	0.9	0.5	0.5
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	0.2	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	0.4
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
Social Security Funds										
Total tax revenue	1.6	3.8	6.7	9.8	10.6	4.3	3.5	4.0	3.3	3.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.6	3.8	6.7	9.8	10.6	4.3	3.5	4.0	3.3	3.3
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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210825>

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

	Billion ILS					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	188.3	268.6	413.1	411.6	..	34.8	30.7	32.5	30.9
1000 Taxes on income, profits and capital gains	..	74.6	78.3	146.9	135.0	..	13.8	8.9	11.6	10.1
1100 Of individuals	..	54.8	48.2	85.4	84.9	..	10.1	5.5	6.7	6.4
1200 Corporate	..	18.0	23.1	41.9	42.9	..	3.3	2.6	3.3	3.2
1300 Unallocable between 1100 and 1200	..	1.8	6.9	19.6	7.1	..	0.3	0.8	1.5	0.5
2000 Social security contributions	..	27.6	45.3	66.8	69.0	..	5.1	5.2	5.3	5.2
2100 Employees	..	15.8	27.8	37.9	39.2	..	2.9	3.2	3.0	2.9
2200 Employers	..	8.2	11.4	20.6	21.0	..	1.5	1.3	1.6	1.6
2300 Self-employed or non-employed	..	3.6	6.1	8.3	8.8	..	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
3000 Taxes on payroll and workforce	..	6.8	10.3	15.2	15.8	..	1.3	1.2	1.2	1.2
4000 Taxes on property	..	16.9	28.8	40.9	42.3	..	3.1	3.3	3.2	3.2
4100 Recurrent taxes on immovable property	..	11.3	18.8	25.3	26.3	..	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	6.6	6.7	..	0.6	0.5	0.5	0.5
4500 Non-recurrent taxes	..	2.4	6.0	9.0	9.3	..	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
5000 Taxes on goods and services	..	62.4	105.9	143.2	149.5	..	11.5	12.1	11.3	11.2
5100 Taxes on production, sale, transfer, etc	..	57.9	98.1	133.3	138.9	..	10.7	11.2	10.5	10.4
5110 General taxes	..	49.9	79.9	111.0	117.3	..	9.2	9.1	8.7	8.8
5111 Value added taxes	..	39.8	65.5	94.5	99.4	..	7.4	7.5	7.4	7.5
5120 Taxes on specific goods and services	..	8.0	18.1	22.3	21.7	..	1.5	2.1	1.8	1.6
5121 Excises	..	6.6	15.5	19.3	18.9	..	1.2	1.8	1.5	1.4
5200 Taxes on use of goods and perform activities	..	4.5	7.8	10.0	10.6	..	0.8	0.9	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
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.1	1.6	0.8	..	..	0.0	0.1	0.1
Transfer component	0.1	1.6	0.8	..	..	0.0	0.1	0.1
Tax expenditure component	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 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934210844>

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

	Billion ILS					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	148.0	199.9	315.1	310.1	..	27.4	22.8	24.8	23.3
1000 Taxes on income, profits and capital gains	..	74.6	78.3	146.9	135.0	..	13.8	8.9	11.6	10.1
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	..	6.8	10.3	15.2	15.8	..	1.3	1.2	1.2	1.2
4000 Taxes on property	..	4.8	6.6	11.3	11.3	..	0.9	0.8	0.9	0.9
5000 Taxes on goods and services	..	61.8	104.7	141.7	147.9	..	11.4	12.0	11.2	11.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	12.7	23.4	31.2	32.6	..	2.3	2.7	2.5	2.4
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	..	0.0	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	29.7	30.9	..	2.2	2.5	2.3	2.3
5000 Taxes on goods and services	..	0.6	1.1	1.5	1.6	..	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
Social Security Funds										
Total tax revenue	..	27.6	45.3	66.8	69.0	..	5.1	5.2	5.3	5.2
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	66.8	69.0	..	5.1	5.2	5.3	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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934210863>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	265.1	503.1	671.9	727.8	739.5	36.3	40.5	41.7	41.9	41.9
1000 Taxes on income, profits and capital gains	96.7	166.9	219.5	230.8	228.9	13.2	13.4	13.6	13.3	13.0
1100 Of individuals	69.7	124.9	180.5	187.1	189.3	9.5	10.1	11.2	10.8	10.7
1200 Corporate	26.6	34.7	36.7	36.1	32.9	3.6	2.8	2.3	2.1	1.9
1300 Unallocable between 1100 and 1200	0.4	7.3	2.3	7.6	6.7	0.1	0.6	0.1	0.4	0.4
2000 Social security contributions	87.3	143.6	209.1	220.6	229.6	11.9	11.6	13.0	12.7	13.0
2100 Employees	16.8	27.3	37.6	40.9	42.7	2.3	2.2	2.3	2.4	2.4
2200 Employers	62.5	99.9	144.3	147.3	153.9	8.6	8.0	9.0	8.5	8.7
2300 Self-employed or non-employed	8.0	16.4	27.2	32.5	33.0	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
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	23.4	32.4	44.2	44.9	0.8	1.9	2.0	2.5	2.5
4100 Recurrent taxes on immovable property	0.0	9.4	9.7	21.9	22.0	0.0	0.8	0.6	1.3	1.2
4200 Recurrent taxes on net wealth	0.0	0.0	2.1	0.4	0.3	0.0	0.0	0.1	0.0	0.0
4300 Estate, inheritance and gift taxes	0.4	1.0	0.5	0.8	0.8	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	5.6	12.3	17.4	17.7	18.8	0.8	1.0	1.1	1.0	1.1
4500 Non-recurrent taxes	0.0	0.1	0.9	1.2	0.4	0.0	0.0	0.1	0.1	0.0
4600 Other recurrent taxes on property	0.0	0.6	1.9	2.3	2.6	0.0	0.0	0.1	0.1	0.1
5000 Taxes on goods and services	74.3	141.9	178.9	209.9	212.1	10.2	11.4	11.1	12.1	12.0
5100 Taxes on production, sale, transfer, etc	67.1	127.3	160.8	184.3	184.7	9.2	10.3	10.0	10.6	10.5
5110 General taxes	38.9	77.5	97.6	107.6	109.3	5.3	6.2	6.1	6.2	6.2
5111 Value added taxes	38.9	77.5	97.6	107.6	109.3	5.3	6.2	6.1	6.2	6.2
5120 Taxes on specific goods and services	28.0	49.8	63.2	76.7	75.4	3.8	4.0	3.9	4.4	4.3
5121 Excises	20.3	31.5	36.4	47.6	47.1	2.8	2.5	2.3	2.7	2.7
5200 Taxes on use of goods and perform activities	4.5	8.5	10.5	13.1	14.5	0.6	0.7	0.7	0.8	0.8
5300 Unallocable between 5100 and 5200	2.7	6.1	7.6	12.4	12.9	0.4	0.5	0.5	0.7	0.7
6000 Other taxes	0.0	27.3	31.9	22.2	23.9	0.0	2.2	2.0	1.3	1.4
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	0.0	16.2	11.8	..	..	0.0	0.9	0.7
Transfer component	..	..	0.1	7.1	2.6	..	..	0.0	0.4	0.1
Tax expenditure component	..	..	-0.1	9.1	9.1	..	..	0.0	0.5	0.5
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.3	1.5	2.2	4.6	3.4	0.2	0.1	0.1	0.3	0.2
Customs duties	0.8	1.5	2.2	2.3	2.3	0.1	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	2.3	1.1	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210882>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	168.9	280.8	357.3	419.6	420.2	23.1	22.6	22.2	24.2	23.8
1000 Taxes on income, profits and capital gains	92.7	154.2	193.9	214.2	212.3	12.7	12.4	12.0	12.3	12.0
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	0.9	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	25.5	25.7	0.8	1.0	1.3	1.5	1.5
5000 Taxes on goods and services	69.3	113.6	142.5	179.8	182.1	9.5	9.2	8.8	10.4	10.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	7.7	77.2	103.2	83.1	86.3	1.1	6.2	6.4	4.8	4.9
1000 Taxes on income, profits and capital gains	4.0	12.7	25.6	16.6	16.6	0.6	1.0	1.6	1.0	0.9
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	0.0	10.5	11.5	18.7	19.2	0.0	0.8	0.7	1.1	1.1
5000 Taxes on goods and services	3.7	26.7	34.2	25.5	26.6	0.5	2.2	2.1	1.5	1.5
6000 Other taxes	0.0	27.3	31.9	22.2	23.9	0.0	2.2	2.0	1.3	1.4
Social Security Funds										
Total tax revenue	87.3	143.6	209.1	220.6	229.6	11.9	11.6	13.0	12.7	13.0
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	220.6	229.6	11.9	11.6	13.0	12.7	13.0
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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210901>

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

	Billion JPY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	130 842.7	136 235.8	132 484.3	171 805.5	175 563.6	28.2	25.8	26.5	31.4	32.0
1000 Taxes on income, profits and capital gains	65 681.6	47 398.2	40 034.3	52 657.9	56 083.2	14.2	9.0	8.0	9.6	10.2
1100 Of individuals	36 393.6	28 677.3	24 662.7	32 324.6	33 491.8	7.8	5.4	4.9	5.9	6.1
1200 Corporate	29 288.0	18 720.9	15 371.6	20 333.3	22 591.4	6.3	3.5	3.1	3.7	4.1
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
2000 Social security contributions	34 612.6	47 968.3	54 460.6	68 615.8	70 588.1	7.5	9.1	10.9	12.5	12.9
2100 Employees	13 895.0	19 829.9	23 592.6	32 577.8	33 656.3	3.0	3.8	4.7	6.0	6.1
2200 Employers	16 648.8	22 455.5	24 674.2	31 648.1	32 663.5	3.6	4.2	4.9	5.8	6.0
2300 Self-employed or non-employed	4 068.8	5 682.9	6 193.8	4 389.8	4 268.3	0.9	1.1	1.2	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
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	12 296.3	14 294.4	12 878.3	14 073.1	14 195.5	2.7	2.7	2.6	2.6	2.6
4100 Recurrent taxes on immovable property	7 098.5	10 413.7	10 225.0	10 323.1	10 385.7	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	2 292.0	2 333.3	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	1 458.0	1 476.5	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
5000 Taxes on goods and services	17 916.8	26 227.2	24 730.2	36 031.3	34 251.8	3.9	5.0	5.0	6.6	6.2
5100 Taxes on production, sale, transfer, etc	15 646.5	23 180.2	22 160.4	33 581.7	31 754.0	3.4	4.4	4.4	6.1	5.8
5110 General taxes	5 778.3	12 350.3	12 675.2	22 249.2	22 496.4	1.2	2.3	2.5	4.1	4.1
5111 Value added taxes	5 778.3	12 350.3	12 675.2	22 249.2	22 496.4	1.2	2.3	2.5	4.1	4.1
5120 Taxes on specific goods and services	9 868.2	10 829.9	9 485.2	11 332.5	9 257.6	2.1	2.0	1.9	2.1	1.7
5121 Excises	8 637.2	9 837.0	8 622.4	10 241.0	8 120.8	1.9	1.9	1.7	1.9	1.5
5200 Taxes on use of goods and perform activities	2 270.3	3 047.0	2 569.8	2 449.6	2 497.8	0.5	0.6	0.5	0.4	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
6000 Other taxes	335.4	347.7	381.1	427.4	445.0	0.1	0.1	0.1	0.1	0.1
Non-wastable tax credits										
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 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Tax Bureau, Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210920>

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

	Billion JPY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	62 779.7	52 720.8	43 707.4	64 284.1	64 224.1	13.5	10.0	8.8	11.7	11.7
1000 Taxes on income, profits and capital gains	44 379.1	30 536.2	23 372.1	33 782.5	35 402.6	9.6	5.8	4.7	6.2	6.5
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	4 601.6	3 314.9	2 274.5	3 343.5	3 406.2	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	27 158.1	25 413.7	3.0	3.6	3.6	5.0	4.6
6000 Other taxes	0.0	0.0	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	33 450.4	35 546.7	34 316.3	38 905.6	40 751.4	7.2	6.7	6.9	7.1	7.4
1000 Taxes on income, profits and capital gains	21 302.5	16 862.0	16 662.3	18 875.4	20 680.6	4.6	3.2	3.3	3.4	3.8
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	7 694.7	10 979.5	10 603.8	10 729.6	10 789.3	1.7	2.1	2.1	2.0	2.0
5000 Taxes on goods and services	4 117.8	7 357.5	6 669.2	8 873.2	8 838.1	0.9	1.4	1.3	1.6	1.6
6000 Other taxes	335.4	347.7	381.1	427.4	443.4	0.1	0.1	0.1	0.1	0.1
Social Security Funds										
Total tax revenue	34 612.6	47 968.3	54 460.6	68 615.8	70 588.1	7.5	9.1	10.9	12.5	12.9
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	68 615.8	70 588.1	7.5	9.1	10.9	12.5	12.9
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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Tax Bureau, Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210939>

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

	Billion KRW					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	37 261.7	136 295.0	295 968.0	465 470.0	506 548.0	18.4	20.9	22.4	25.4	26.8
1000 Taxes on income, profits and capital gains	12 203.5	39 254.0	82 905.0	149 420.0	172 976.0	6.0	6.0	6.3	8.1	9.1
1100 Of individuals	7 440.4	19 950.0	42 098.0	83 121.0	93 274.0	3.7	3.1	3.2	4.5	4.9
1200 Corporate	4 756.6	19 271.0	40 807.0	66 299.0	79 702.0	2.3	3.0	3.1	3.6	4.2
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
2000 Social security contributions	3 760.0	22 759.0	69 090.0	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
2100 Employees	1 464.0	8 578.0	28 213.0	51 125.0	55 257.0	0.7	1.3	2.1	2.8	2.9
2200 Employers	1 694.0	9 409.0	30 856.0	54 063.0	58 712.0	0.8	1.4	2.3	2.9	3.1
2300 Self-employed or non-employed	602.0	4 772.0	10 021.0	14 488.0	14 691.0	0.3	0.7	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
3000 Taxes on payroll and workforce	152.8	258.0	714.0	1 376.0	1 492.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	4 388.9	16 846.0	33 516.0	54 406.0	58 811.0	2.2	2.6	2.5	3.0	3.1
4100 Recurrent taxes on immovable property	980.0	3 385.0	9 270.0	14 319.0	15 589.0	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	6 785.0	7 359.0	0.2	0.2	0.2	0.4	0.4
4400 Taxes on financial and capital transactions	2 959.7	11 935.0	21 170.0	33 302.0	35 863.0	1.5	1.8	1.6	1.8	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
5000 Taxes on goods and services	16 497.5	52 271.0	99 769.0	129 065.0	133 095.0	8.1	8.0	7.5	7.0	7.0
5100 Taxes on production, sale, transfer, etc	16 023.5	50 023.0	96 573.0	121 293.0	125 207.0	7.9	7.7	7.3	6.6	6.6
5110 General taxes	6 964.4	23 212.0	51 800.0	74 361.0	77 471.0	3.4	3.6	3.9	4.1	4.1
5111 Value added taxes	6 964.4	23 212.0	51 800.0	74 361.0	77 471.0	3.4	3.6	3.9	4.1	4.1
5120 Taxes on specific goods and services	9 059.1	26 811.0	44 773.0	46 932.0	47 736.0	4.5	4.1	3.4	2.6	2.5
5121 Excises	4 923.7	18 155.0	31 340.0	35 779.0	36 218.0	2.4	2.8	2.4	1.9	1.9
5200 Taxes on use of goods and perform activities	473.9	2 248.0	3 196.0	7 772.0	7 888.0	0.2	0.3	0.2	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
6000 Other taxes	259.1	4 907.0	9 974.0	11 527.0	11 514.0	0.1	0.8	0.8	0.6	0.6
Non-wastable tax credits										
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 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210958>

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

	Billion KRW					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	27 140.8	92 935.0	177 718.0	265 385.0	293 570.0	13.4	14.3	13.4	14.5	15.5
1000 Taxes on income, profits and capital gains	11 655.2	35 824.0	75 352.0	134 685.0	155 969.0	5.7	5.5	5.7	7.3	8.2
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	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	16 946.0	19 920.0	0.4	0.9	0.9	0.9	1.1
5000 Taxes on goods and services	14 377.5	46 812.0	86 629.0	109 365.0	113 251.0	7.1	7.2	6.6	6.0	6.0
6000 Other taxes	212.5	4 433.0	4 449.0	4 389.0	4 430.0	0.1	0.7	0.3	0.2	0.2
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	6 360.9	20 601.0	49 160.0	80 409.0	84 318.0	3.1	3.2	3.7	4.4	4.5
1000 Taxes on income, profits and capital gains	548.3	3 430.0	7 553.0	14 735.0	17 007.0	0.3	0.5	0.6	0.8	0.9
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	123.5	258.0	714.0	1 376.0	1 492.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	3 522.6	10 980.0	22 228.0	37 460.0	38 891.0	1.7	1.7	1.7	2.0	2.1
5000 Taxes on goods and services	2 120.0	5 459.0	13 140.0	19 700.0	19 844.0	1.0	0.8	1.0	1.1	1.0
6000 Other taxes	46.6	474.0	5 525.0	7 138.0	7 084.0	0.0	0.1	0.4	0.4	0.4
Social Security Funds										
Total tax revenue	3 760.0	22 759.0	69 090.0	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
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	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934210977>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	2.0	5.2	8.4	9.1	..	29.1	28.7	31.4	31.2
1000 Taxes on income, profits and capital gains	..	0.5	1.3	2.2	2.0	..	7.0	7.2	8.2	7.1
1100 Of individuals	..	0.4	1.1	1.8	1.7	..	5.5	6.2	6.6	6.0
1200 Corporate	..	0.1	0.2	0.4	0.3	..	1.5	1.0	1.6	1.1
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.6	2.3	2.7	..	9.8	8.6	8.4	9.1
2100 Employees	..	0.2	0.4	0.6	0.8	..	2.4	2.2	2.3	2.7
2200 Employers	..	0.5	1.2	1.6	1.9	..	7.3	6.4	6.0	6.4
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
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	0.3	0.3	..	1.1	0.9	1.0	0.9
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	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
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	0.1
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
5000 Taxes on goods and services	..	0.8	2.2	3.7	4.1	..	11.2	12.0	13.7	14.1
5100 Taxes on production, sale, transfer, etc	..	0.7	2.0	3.5	3.9	..	10.8	11.3	13.0	13.3
5110 General taxes	..	0.5	1.3	2.4	2.7	..	7.0	7.2	9.1	9.3
5111 Value added taxes	..	0.5	1.2	2.2	2.4	..	7.0	6.7	8.1	8.4
5120 Taxes on specific goods and services	..	0.3	0.7	1.0	1.2	..	3.8	4.1	3.9	4.1
5121 Excises	..	0.2	0.6	0.9	1.0	..	3.4	3.6	3.4	3.6
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
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.1	0.1	..	..	0.1	0.2	0.2
Customs duties	0.0	0.0	0.1	..	..	0.1	0.2	0.2
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210996>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	1.0	2.5	4.5	4.8	..	14.4	14.2	16.7	16.5
1000 Taxes on income, profits and capital gains	..	0.2	0.4	0.8	0.6	..	3.1	2.2	3.1	2.2
2000 Social security contributions	..	0.0	0.0	0.0	0.1	..	0.0	0.0	0.0	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	..	0.0	0.0	0.0	0.0	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	0.8	2.1	3.6	4.0	..	11.2	11.8	13.4	13.8
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	0.3	1.0	1.6	1.6	..	4.9	5.7	6.0	5.7
1000 Taxes on income, profits and capital gains	..	0.3	0.9	1.4	1.4	..	3.9	5.0	5.1	4.8
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	0.9	0.8
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
Social Security Funds										
Total tax revenue	..	0.7	1.6	2.3	2.6	..	9.8	8.7	8.5	8.9
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	2.3	2.6	..	9.8	8.6	8.4	8.9
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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211015>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	4.1	7.9	12.5	13.7	..	30.8	28.4	29.5	30.2
1000 Taxes on income, profits and capital gains	..	1.1	1.3	2.3	2.5	..	8.3	4.6	5.3	5.6
1100 Of individuals	..	1.0	1.0	1.6	1.8	..	7.6	3.6	3.8	4.1
1200 Corporate	..	0.1	0.3	0.6	0.7	..	0.7	1.0	1.5	1.5
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1.3	3.3	5.2	5.7	..	9.9	11.7	12.2	12.7
2100 Employees	..	0.1	0.6	1.1	1.2	..	0.8	2.3	2.5	2.6
2200 Employers	..	1.1	2.1	3.5	3.9	..	8.1	7.5	8.3	8.6
2300 Self-employed or non-employed	..	0.1	0.5	0.6	0.7	..	1.0	1.9	1.4	1.5
2400 Unallocable between 2100, 2200 and 2300	..	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
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
5000 Taxes on goods and services	..	1.6	3.3	4.9	5.2	..	12.1	11.7	11.6	11.6
5100 Taxes on production, sale, transfer, etc	..	1.6	3.2	4.8	5.2	..	11.6	11.5	11.4	11.4
5110 General taxes	..	1.1	2.2	3.3	3.6	..	8.1	7.8	7.9	7.8
5111 Value added taxes	..	1.0	2.2	3.3	3.5	..	7.5	7.8	7.8	7.8
5120 Taxes on specific goods and services	..	0.5	1.0	1.5	1.6	..	3.5	3.6	3.5	3.5
5121 Excises	..	0.4	0.9	1.3	1.4	..	3.2	3.2	3.2	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
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.1	0.1	..	..	0.2	0.3	0.3
Customs duties	0.1	0.1	0.1	..	..	0.2	0.2	0.3
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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 "Detailed country tables".

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211034>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	2.7	4.5	7.0	7.6	..	20.3	16.0	16.6	16.9
1000 Taxes on income, profits and capital gains	..	1.1	1.3	2.3	2.5	..	8.3	4.6	5.3	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	4.8	5.1	..	12.0	11.4	11.3	11.3
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	0.1	0.1	0.1	0.2	..	0.6	0.5	0.3	0.4
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	..	0.0	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	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	1.3	3.3	5.2	5.7	..	9.9	11.7	12.2	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	..	1.3	3.3	5.2	5.7	..	9.9	11.7	12.2	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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211053>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	3.7	8.5	15.1	21.4	23.9	33.5	36.9	37.5	37.6	39.7
1000 Taxes on income, profits and capital gains	1.5	3.1	5.5	8.0	9.4	13.5	13.5	13.6	14.0	15.6
1100 Of individuals	0.9	1.6	3.2	5.1	5.6	8.1	6.8	7.9	8.9	9.3
1200 Corporate	0.6	1.5	2.3	2.9	3.8	5.4	6.6	5.8	5.1	6.3
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
2000 Social security contributions	1.0	2.2	4.4	6.1	6.5	9.2	9.6	10.9	10.8	10.8
2100 Employees	0.4	1.0	2.0	2.8	3.0	3.5	4.3	5.0	4.9	4.9
2200 Employers	0.5	1.0	1.9	2.6	2.7	4.5	4.2	4.7	4.5	4.5
2300 Self-employed or non-employed	0.1	0.3	0.5	0.8	0.8	1.2	1.2	1.2	1.4	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
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	1.1	2.1	2.3	2.8	3.9	2.6	3.6	3.9
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	1.5	1.7	1.6	2.7	2.1	2.7	2.8
4300 Estate, inheritance and gift taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
4400 Taxes on financial and capital transactions	0.1	0.2	0.2	0.4	0.5	1.0	1.0	0.4	0.7	0.8
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
5000 Taxes on goods and services	0.9	2.3	4.1	5.2	5.7	7.9	9.8	10.3	9.1	9.4
5100 Taxes on production, sale, transfer, etc	0.8	2.2	4.1	5.1	5.6	7.7	9.7	10.1	9.0	9.3
5110 General taxes	0.4	1.1	2.6	3.4	3.7	4.0	4.9	6.4	5.9	6.1
5111 Value added taxes	0.4	1.1	2.6	3.4	3.7	4.0	4.9	6.4	5.9	6.1
5120 Taxes on specific goods and services	0.4	1.1	1.5	1.7	1.9	3.7	4.8	3.7	3.1	3.1
5121 Excises	0.4	1.0	1.4	1.4	1.6	3.3	4.5	3.5	2.6	2.6
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	0.2
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
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	0.2	0.2	..	..	..	0.3	0.3
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.0	0.0	0.1	0.2	0.2	0.1	0.0	0.2	0.3
Customs duties	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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 "Detailed country tables".

Source: General account of the State.

StatLink  <https://doi.org/10.1787/888934211072>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	2.4	5.8	10.1	14.4	16.3	22.1	25.3	25.2	25.4	27.2
1000 Taxes on income, profits and capital gains	1.3	2.6	4.9	7.2	8.4	11.6	11.5	12.1	12.6	14.0
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	2.0	2.2	2.6	3.8	2.5	3.5	3.7
5000 Taxes on goods and services	0.8	2.2	4.1	5.1	5.5	7.7	9.6	10.2	8.9	9.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.2	0.5	0.7	0.9	1.1	2.1	2.1	1.6	1.5	1.8
1000 Taxes on income, profits and capital gains	0.2	0.5	0.6	0.8	1.0	1.9	2.0	1.5	1.4	1.7
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	0.0	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
Social Security Funds										
Total tax revenue	1.0	2.2	4.3	6.0	6.3	9.1	9.4	10.6	10.5	10.5
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	4.3	6.0	6.3	9.1	9.4	10.6	10.5	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":

<https://doi.org/10.1787/0bbc27da-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 State.

StatLink  <https://doi.org/10.1787/888934211091>

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

	Billion MXN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	102.0	767.2	1 716.2	3 527.0	3 797.9	12.1	11.5	12.8	16.1	16.2
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	1 572.0	1 671.5	4.1	4.1	5.1	7.2	7.1
1100 Of individuals	..	..	313.5	754.1	804.2	..	..	2.3	3.4	3.4
1200 Corporate	..	..	246.7	769.2	809.8	..	..	1.8	3.5	3.4
1300 Unallocable between 1100 and 1200	34.7	276.5	123.4	48.7	57.4	4.1	4.1	0.9	0.2	0.2
2000 Social security contributions	17.2	138.2	277.5	467.6	509.1	2.0	2.1	2.1	2.1	2.2
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17.2	138.2	277.5	467.6	509.1	2.0	2.1	2.1	2.1	2.2
3000 Taxes on payroll and workforce	1.8	11.2	36.9	84.1	93.3	0.2	0.2	0.3	0.4	0.4
4000 Taxes on property	1.9	14.0	39.0	67.8	77.1	0.2	0.2	0.3	0.3	0.3
4100 Recurrent taxes on immovable property	1.0	9.9	25.7	44.7	49.4	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	23.2	27.7	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
5000 Taxes on goods and services	44.8	319.6	651.9	1 283.0	1 381.7	5.3	4.8	4.9	5.9	5.9
5100 Taxes on production, sale, transfer, etc	44.2	310.3	630.1	1 262.8	1 364.2	5.2	4.6	4.7	5.8	5.8
5110 General taxes	26.6	189.6	504.5	816.0	922.2	3.2	2.8	3.8	3.7	3.9
5111 Value added taxes	26.6	189.6	504.5	816.0	922.2	3.2	2.8	3.8	3.7	3.9
5120 Taxes on specific goods and services	17.5	120.7	125.6	446.7	442.0	2.1	1.8	0.9	2.0	1.9
5121 Excises	10.1	86.2	86.1	378.5	358.6	1.2	1.3	0.6	1.7	1.5
5200 Taxes on use of goods and perform activities	0.7	9.3	21.8	20.3	17.5	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
6000 Other taxes	1.6	7.7	27.4	52.5	65.2	0.2	0.1	0.2	0.2	0.3
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	40.3	46.8	49.1	..	..	0.3	0.2	0.2
Transfer component	..	..	9.7	1.0	1.2	..	..	0.1	0.0	0.0
Tax expenditure component	..	..	30.6	45.8	47.9	..	..	0.2	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211110>

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

	Billion MXN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	81.4	600.5	1 351.5	2 859.3	3 073.4	9.7	9.0	10.1	13.0	13.1
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	1 572.0	1 671.5	4.1	4.1	5.1	7.2	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	1 254.9	1 355.6	5.3	4.8	4.8	5.7	5.8
6000 Other taxes	1.3	5.9	22.2	32.4	46.3	0.2	0.1	0.2	0.1	0.2
State/Regional										
Total tax revenue	2.2	20.5	58.3	144.2	153.7	0.3	0.3	0.4	0.7	0.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	84.1	93.3	0.1	0.2	0.3	0.4	0.4
4000 Taxes on property	0.9	7.0	13.1	26.1	28.7	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.1	1.3	5.8	26.8	24.3	0.0	0.0	0.0	0.1	0.1
6000 Other taxes	0.2	0.9	2.5	7.2	7.4	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	1.3	8.0	29.0	56.0	61.7	0.1	0.1	0.2	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	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	41.8	48.4	0.1	0.1	0.2	0.2	0.2
5000 Taxes on goods and services	0.1	0.2	0.5	1.4	1.7	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.9	2.6	12.8	11.5	0.0	0.0	0.0	0.1	0.0
Social Security Funds										
Total tax revenue	17.2	138.2	277.5	467.6	509.1	2.0	2.1	2.1	2.1	2.2
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	467.6	509.1	2.0	2.1	2.1	2.1	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": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211129>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	104.4	166.8	227.9	285.7	300.3	39.7	36.9	35.7	38.7	38.8
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	85.8	88.8	12.8	9.6	9.9	11.6	11.5
1100 Of individuals	25.8	25.1	49.0	61.6	61.7	9.8	5.6	7.7	8.3	8.0
1200 Corporate	7.9	18.1	14.6	24.2	27.1	3.0	4.0	2.3	3.3	3.5
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
2000 Social security contributions	39.1	64.5	82.7	101.9	108.0	14.9	14.3	12.9	13.8	14.0
2100 Employees	24.1	35.3	41.6	39.9	41.8	9.2	7.8	6.5	5.4	5.4
2200 Employers	7.8	18.7	29.4	37.7	40.7	3.0	4.1	4.6	5.1	5.3
2300 Self-employed or non-employed	7.1	10.5	11.7	24.3	25.6	2.7	2.3	1.8	3.3	3.3
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
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	3.8	8.8	8.8	11.5	12.1	1.5	1.9	1.4	1.6	1.6
4100 Recurrent taxes on immovable property	1.7	3.1	4.2	6.9	7.4	0.7	0.7	0.7	0.9	1.0
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	1.8	1.7	0.2	0.3	0.3	0.2	0.2
4400 Taxes on financial and capital transactions	1.0	3.4	2.8	2.7	3.0	0.4	0.8	0.4	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
5000 Taxes on goods and services	27.6	49.5	71.9	85.7	90.5	10.5	10.9	11.2	11.6	11.7
5100 Taxes on production, sale, transfer, etc	25.1	44.9	64.2	76.8	81.5	9.5	9.9	10.1	10.4	10.5
5110 General taxes	17.2	28.9	42.7	49.9	52.8	6.5	6.4	6.7	6.8	6.8
5111 Value added taxes	17.2	28.8	42.7	49.8	52.7	6.5	6.4	6.7	6.8	6.8
5120 Taxes on specific goods and services	7.9	16.0	21.6	26.9	28.7	3.0	3.5	3.4	3.6	3.7
5121 Excises	6.0	13.8	18.4	19.7	21.0	2.3	3.0	2.9	2.7	2.7
5200 Taxes on use of goods and perform activities	2.5	4.6	7.6	8.8	9.1	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
6000 Other taxes	0.3	0.8	1.0	0.9	0.8	0.1	0.2	0.2	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.5	1.6	2.0	3.2	3.4	0.6	0.4	0.3	0.4	0.4
Customs duties	..	1.3	1.7	2.4	2.5	..	0.3	0.3	0.3	0.3
SRF contributions	..	..	..	0.5	0.6	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211148>

Table 4.50. Netherlands, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	61.4	95.1	135.1	170.4	178.4	23.3	21.0	21.1	23.1	23.1
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	85.8	88.8	12.8	9.6	9.9	11.6	11.5
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	2.1	5.7	4.6	6.2	6.7	0.8	1.3	0.7	0.8	0.9
5000 Taxes on goods and services	25.3	45.4	66.2	77.6	82.2	9.6	10.0	10.4	10.5	10.6
6000 Other taxes	0.3	0.8	0.8	0.9	0.8	0.1	0.2	0.1	0.1	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	2.5	5.6	8.1	10.2	10.5	0.9	1.2	1.3	1.4	1.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	5.3	5.5	0.7	0.7	0.7	0.7	0.7
5000 Taxes on goods and services	0.8	2.5	3.7	4.8	5.0	0.3	0.6	0.6	0.7	0.6
6000 Other taxes	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	39.1	64.5	82.7	101.9	108.0	14.9	14.3	12.9	13.8	14.0
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	101.9	108.0	14.9	14.3	12.9	13.8	14.0
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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211167>

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

	Billion NZD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	27.5	39.8	62.3	92.6	99.8	36.2	32.5	30.3	31.6	32.9
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	51.5	56.2	21.6	19.5	16.3	17.6	18.5
1100 Of individuals	13.2	17.1	23.5	35.0	37.5	17.4	14.0	11.4	11.9	12.3
1200 Corporate	1.8	4.9	7.6	13.6	15.6	2.3	4.0	3.7	4.6	5.1
1300 Unallocable between 1100 and 1200	1.4	1.8	2.4	2.9	3.1	1.9	1.5	1.1	1.0	1.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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
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	1.9	2.1	4.1	5.5	5.8	2.5	1.7	2.0	1.9	1.9
4100 Recurrent taxes on immovable property	1.7	2.0	4.0	5.4	5.7	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
5000 Taxes on goods and services	9.2	13.8	24.7	35.6	37.8	12.1	11.3	12.0	12.2	12.5
5100 Taxes on production, sale, transfer, etc	8.7	12.9	23.1	33.2	35.3	11.4	10.5	11.2	11.3	11.6
5110 General taxes	6.2	9.9	19.1	28.0	29.5	8.1	8.1	9.3	9.5	9.7
5111 Value added taxes	6.2	9.9	19.1	28.0	29.5	8.1	8.1	9.3	9.5	9.7
5120 Taxes on specific goods and services	2.5	3.0	4.0	5.3	5.8	3.3	2.5	1.9	1.8	1.9
5121 Excises	1.9	2.1	1.8	2.2	2.6	2.5	1.8	0.9	0.8	0.9
5200 Taxes on use of goods and perform activities	0.5	0.9	1.6	2.4	2.6	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
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	1.1	2.8	2.2	2.8	..	0.9	1.4	0.7	0.9
Transfer component	..	0.7	1.8	1.0	1.2	..	0.6	0.9	0.3	0.4
Tax expenditure component	..	0.3	1.0	1.2	1.5	..	0.3	0.5	0.4	0.5

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934211186>

Table 4.52. New Zealand, tax revenue and % of GDP by level of government and main taxes

	Billion NZD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	25.8	37.5	57.9	86.6	93.3	34.0	30.7	28.1	29.5	30.7
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	51.5	56.2	21.6	19.5	16.3	17.6	18.5
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	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	35.0	37.0	12.0	11.1	11.8	11.9	12.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	1.7	2.3	4.5	6.1	6.6	2.2	1.9	2.2	2.1	2.2
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	5.4	5.7	2.0	1.7	2.0	1.9	1.9
5000 Taxes on goods and services	0.1	0.2	0.4	0.6	0.9	0.2	0.2	0.2	0.2	0.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934211205>

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

	Billion NOK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	301.8	628.0	1 083.3	1 277.9	1 397.2	40.2	41.7	41.8	38.8	39.6
1000 Taxes on income, profits and capital gains	106.3	284.2	512.2	499.7	582.9	14.2	18.9	19.8	15.2	16.5
1100 Of individuals	79.1	152.0	256.5	339.1	353.4	10.5	10.1	9.9	10.3	10.0
1200 Corporate	27.2	132.2	255.7	160.6	229.6	3.6	8.8	9.9	4.9	6.5
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
2000 Social security contributions	79.4	132.2	243.0	339.8	356.6	10.6	8.8	9.4	10.3	10.1
2100 Employees	25.3	45.2	81.0	119.0	124.5	3.4	3.0	3.1	3.6	3.5
2200 Employers	50.1	79.2	148.0	197.8	208.2	6.7	5.3	5.7	6.0	5.9
2300 Self-employed or non-employed	3.9	7.8	13.9	23.0	24.0	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
3000 Taxes on payroll and workforce	0.0	0.0	0.0	1.9	2.0	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	8.9	14.4	28.5	41.9	43.9	1.2	1.0	1.1	1.3	1.2
4100 Recurrent taxes on immovable property	2.2	2.7	7.1	13.6	14.2	0.3	0.2	0.3	0.4	0.4
4200 Recurrent taxes on net wealth	5.1	7.7	13.2	19.0	20.1	0.7	0.5	0.5	0.6	0.6
4300 Estate, inheritance and gift taxes	0.4	1.3	2.4	0.1	0.1	0.1	0.1	0.1	0.0	0.0
4400 Taxes on financial and capital transactions	1.1	2.7	5.9	9.2	9.6	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
5000 Taxes on goods and services	107.3	197.2	299.5	394.6	411.8	14.3	13.1	11.6	12.0	11.7
5100 Taxes on production, sale, transfer, etc	102.9	185.9	284.6	376.3	392.8	13.7	12.3	11.0	11.4	11.1
5110 General taxes	56.7	125.0	201.8	284.5	297.9	7.6	8.3	7.8	8.6	8.4
5111 Value added taxes	56.7	124.2	201.2	283.5	296.9	7.6	8.2	7.8	8.6	8.4
5120 Taxes on specific goods and services	46.2	60.9	82.8	91.7	94.9	6.2	4.0	3.2	2.8	2.7
5121 Excises	37.5	54.9	76.3	81.3	84.0	5.0	3.6	2.9	2.5	2.4
5200 Taxes on use of goods and perform activities	4.4	11.3	14.9	18.3	19.0	0.6	0.7	0.6	0.6	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
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.2	4.0	4.0	..	..	0.0	0.1	0.1
Transfer component	..	..	1.2	3.2	3.2	..	..	0.0	0.1	0.1
Tax expenditure component	..	..	0.1	0.8	0.8	..	..	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Norway; National Accounts.

StatLink  <https://doi.org/10.1787/888934211224>

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

	Billion NOK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	165.4	532.5	935.7	1 075.0	1 183.5	22.1	35.3	36.1	32.6	33.5
1000 Taxes on income, profits and capital gains	50.6	198.4	381.0	324.7	398.2	6.8	13.2	14.7	9.9	11.3
2000 Social security contributions	4.7	132.2	243.0	339.8	356.6	0.6	8.8	9.4	10.3	10.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	1.9	2.0	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	3.4	6.8	13.7	15.6	16.7	0.5	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	106.7	195.1	298.0	393.0	410.1	14.2	12.9	11.5	11.9	11.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	61.6	95.5	147.7	202.9	213.7	8.2	6.3	5.7	6.2	6.1
1000 Taxes on income, profits and capital gains	55.7	85.8	131.2	175.0	184.8	7.4	5.7	5.1	5.3	5.2
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	5.5	7.6	14.9	26.3	27.3	0.7	0.5	0.6	0.8	0.8
5000 Taxes on goods and services	0.4	2.1	1.6	1.6	1.7	0.1	0.1	0.1	0.1	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
Social Security Funds										
Total tax revenue	74.8	0.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0
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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Norway; National Accounts.

StatLink  <https://doi.org/10.1787/888934211243>

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

	Billion PLN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	246.0	453.3	678.9	745.5	..	32.9	31.4	34.1	35.2
1000 Taxes on income, profits and capital gains	..	50.3	91.0	137.5	157.0	..	6.7	6.3	6.9	7.4
1100 Of individuals	..	32.4	62.9	99.1	112.7	..	4.3	4.4	5.0	5.3
1200 Corporate	..	17.9	28.1	38.4	44.3	..	2.4	1.9	1.9	2.1
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	96.4	156.0	254.9	277.7	..	12.9	10.8	12.8	13.1
2100 Employees	..	42.4	60.2	105.8	115.8	..	5.7	4.2	5.3	5.5
2200 Employers	..	41.1	65.4	100.9	108.7	..	5.5	4.5	5.1	5.1
2300 Self-employed or non-employed	..	12.9	30.4	48.2	53.2	..	1.7	2.1	2.4	2.5
2400 Unallocable between 2100, 2200 and 2300	..	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	4.5	4.7	..	0.2	0.3	0.2	0.2
4000 Taxes on property	..	10.6	19.1	27.1	27.9	..	1.4	1.3	1.4	1.3
4100 Recurrent taxes on immovable property	..	8.4	16.4	23.8	24.3	..	1.1	1.1	1.2	1.1
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	0.3	0.3	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	2.0	2.4	3.0	3.2	..	0.3	0.2	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
5000 Taxes on goods and services	..	86.9	182.8	253.9	277.2	..	11.6	12.6	12.8	13.1
5100 Taxes on production, sale, transfer, etc	..	84.9	176.0	246.5	268.2	..	11.4	12.2	12.4	12.7
5110 General taxes	..	51.6	109.7	154.7	172.2	..	6.9	7.6	7.8	8.1
5111 Value added taxes	..	51.6	109.7	154.7	172.2	..	6.9	7.6	7.8	8.1
5120 Taxes on specific goods and services	..	33.3	66.3	91.9	96.0	..	4.5	4.6	4.6	4.5
5121 Excises	..	27.2	62.0	79.0	82.1	..	3.6	4.3	4.0	3.9
5200 Taxes on use of goods and perform activities	..	2.0	6.8	7.4	9.0	..	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
6000 Other taxes	..	0.3	0.6	1.0	1.1	..	0.0	0.0	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.7	3.6	3.9	..	..	0.1	0.2	0.2
Customs duties	1.6	3.5	3.9	..	..	0.1	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211262>

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

	Billion PLN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	126.9	238.4	334.1	369.0	..	17.0	16.5	16.8	17.4
1000 Taxes on income, profits and capital gains	..	40.0	57.7	83.4	95.2	..	5.3	4.0	4.2	4.5
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	4.5	4.7	..	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	177.0	246.2	269.1	..	11.4	12.2	12.4	12.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	22.7	57.1	86.2	94.9	..	3.0	4.0	4.3	4.5
1000 Taxes on income, profits and capital gains	..	10.3	33.3	54.1	61.8	..	1.4	2.3	2.7	2.9
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	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	10.6	19.1	27.1	27.9	..	1.4	1.3	1.4	1.3
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	1.0	1.1	..	0.0	0.0	0.1	0.1
Social Security Funds										
Total tax revenue	..	96.4	156.0	254.9	277.7	..	12.9	10.8	12.8	13.1
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	254.9	277.7	..	12.9	10.8	12.8	13.1
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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211281>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	14.8	39.9	54.7	66.9	71.1	26.5	31.1	30.5	34.1	34.8
1000 Taxes on income, profits and capital gains	3.8	11.7	14.6	18.9	20.1	6.8	9.1	8.2	9.6	9.8
1100 Of individuals	2.4	6.9	9.6	12.6	13.3	4.2	5.4	5.4	6.4	6.5
1200 Corporate	1.2	4.7	4.9	6.3	6.8	2.1	3.7	2.7	3.2	3.3
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
2000 Social security contributions	4.0	10.2	15.5	18.0	19.1	7.2	7.9	8.6	9.2	9.4
2100 Employees	1.5	4.3	6.7	7.6	7.7	2.6	3.3	3.7	3.9	3.8
2200 Employers	2.4	5.9	8.8	10.3	11.4	4.3	4.6	4.9	5.3	5.6
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
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	1.5	1.9	2.7	2.9	0.7	1.1	1.1	1.4	1.4
4100 Recurrent taxes on immovable property	0.1	0.5	1.1	1.6	1.6	0.2	0.4	0.6	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	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	1.1	1.2	0.3	0.7	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
5000 Taxes on goods and services	6.6	16.3	22.2	26.8	28.3	11.7	12.7	12.3	13.7	13.9
5100 Taxes on production, sale, transfer, etc	6.4	15.8	21.4	25.8	27.1	11.5	12.3	11.9	13.2	13.3
5110 General taxes	2.9	9.7	13.5	16.8	17.9	5.2	7.6	7.5	8.6	8.7
5111 Value added taxes	2.9	9.7	13.5	16.8	17.9	5.2	7.6	7.5	8.6	8.7
5120 Taxes on specific goods and services	3.5	6.1	7.9	9.0	9.2	6.3	4.8	4.4	4.6	4.5
5121 Excises	2.1	4.5	5.7	6.1	6.2	3.7	3.5	3.2	3.1	3.1
5200 Taxes on use of goods and perform activities	0.1	0.4	0.7	1.0	1.2	0.2	0.3	0.4	0.5	0.6
5300 Unallocable between 5100 and 5200	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.3	0.5	0.6	0.7	0.1	0.2	0.3	0.3	0.3
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.2	0.2	0.2	0.3	0.4	0.3	0.2	0.1	0.2	0.2
Customs duties	..	0.2	0.2	0.2	0.2	..	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211300>

Table 4.58. Portugal, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	9.8	27.8	36.5	44.9	47.5	17.6	21.6	20.3	22.9	23.3
1000 Taxes on income, profits and capital gains	3.6	11.1	13.6	17.7	18.8	6.4	8.7	7.6	9.0	9.2
2000 Social security contributions	0.0	1.3	1.9	2.1	2.1	0.0	1.0	1.1	1.1	1.0
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	0.4	0.4	0.1	0.2	0.1	0.2	0.2
5000 Taxes on goods and services	6.1	14.8	20.3	24.2	25.6	10.9	11.5	11.3	12.4	12.5
6000 Other taxes	0.0	0.3	0.5	0.6	0.7	0.1	0.2	0.3	0.3	0.3
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.8	2.5	3.6	4.7	5.1	1.5	2.0	2.0	2.4	2.5
1000 Taxes on income, profits and capital gains	0.2	0.6	1.1	1.2	1.3	0.4	0.4	0.6	0.6	0.6
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	1.2	1.7	2.3	2.5	0.6	0.9	1.0	1.2	1.2
5000 Taxes on goods and services	0.3	0.7	0.8	1.2	1.4	0.5	0.6	0.5	0.6	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
Social Security Funds										
Total tax revenue	4.0	9.4	14.4	16.9	18.1	7.2	7.3	8.0	8.6	8.9
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	15.8	17.0	7.2	6.9	7.5	8.1	8.3
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	0.5	0.8	1.0	1.1	0.0	0.4	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

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211319>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	10.6	19.2	28.9	30.8	..	33.6	28.1	34.2	34.3
1000 Taxes on income, profits and capital gains	..	2.2	3.6	6.0	6.4	..	6.9	5.3	7.1	7.1
1100 Of individuals	..	1.1	1.8	2.9	3.2	..	3.3	2.6	3.4	3.6
1200 Corporate	..	0.8	1.7	2.9	2.9	..	2.6	2.4	3.5	3.3
1300 Unallocable between 1100 and 1200	..	0.3	0.2	0.2	0.2	..	1.0	0.2	0.2	0.2
2000 Social security contributions	..	4.4	8.2	12.4	13.2	..	13.9	12.0	14.7	14.8
2100 Employees	..	0.9	2.1	2.9	3.3	..	2.8	3.1	3.5	3.6
2200 Employers	..	2.9	4.6	7.3	7.9	..	9.0	6.7	8.6	8.8
2300 Self-employed or non-employed	..	0.7	1.5	2.2	2.1	..	2.1	2.2	2.6	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
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	..	0.2	0.3	0.4	0.4	..	0.6	0.4	0.4	0.4
4100 Recurrent taxes on immovable property	..	0.1	0.3	0.4	0.4	..	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
5000 Taxes on goods and services	..	3.9	7.1	10.2	10.8	..	12.2	10.5	12.1	12.0
5100 Taxes on production, sale, transfer, etc	..	3.6	6.6	9.5	10.0	..	11.5	9.7	11.2	11.2
5110 General taxes	..	2.2	4.2	5.9	6.3	..	6.8	6.1	7.0	7.1
5111 Value added taxes	..	2.2	4.2	5.9	6.3	..	6.8	6.1	7.0	7.1
5120 Taxes on specific goods and services	..	1.5	2.4	3.6	3.7	..	4.6	3.5	4.2	4.1
5121 Excises	..	1.0	2.1	2.8	2.9	..	3.1	3.1	3.3	3.3
5200 Taxes on use of goods and perform activities	..	0.2	0.4	0.6	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
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.3	0.3	0.3	..	..	0.4	0.3	0.3
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.2	0.2	..	..	0.2	0.2	0.2
Customs duties	0.1	0.1	0.1	..	..	0.2	0.2	0.2
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211338>

Table 4.60. Slovak Republic, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	6.2	10.5	16.2	17.2	..	19.5	15.5	19.2	19.2
1000 Taxes on income, profits and capital gains	..	2.2	3.6	6.0	6.4	..	6.9	5.3	7.1	7.1
2000 Social security contributions	..	0.1	0.2	0.4	0.4	..	0.3	0.3	0.5	0.5
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	..	3.9	6.7	9.9	10.4	..	12.2	9.9	11.7	11.6
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	0.1	0.5	0.5	0.6	..	0.5	0.8	0.6	0.6
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	0.4	0.4	..	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
Social Security Funds										
Total tax revenue	..	4.3	7.9	12.0	12.8	..	13.6	11.7	14.2	14.3
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	..	4.3	7.9	12.0	12.8	..	13.6	11.7	14.2	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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211357>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	7.1	13.8	16.0	17.1	..	37.7	37.8	37.1	37.4
1000 Taxes on income, profits and capital gains	..	1.3	2.7	3.0	3.3	..	6.8	7.4	6.9	7.3
1100 Of individuals	..	1.0	2.0	2.2	2.4	..	5.5	5.6	5.1	5.3
1200 Corporate	..	0.2	0.7	0.8	0.9	..	1.1	1.8	1.8	1.9
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
2000 Social security contributions	..	2.8	5.8	6.6	7.1	..	15.0	15.8	15.4	15.5
2100 Employees	..	1.4	2.8	3.2	3.5	..	7.7	7.7	7.6	7.6
2200 Employers	..	1.0	2.1	2.4	2.6	..	5.4	5.7	5.6	5.7
2300 Self-employed or non-employed	..	0.4	0.9	1.0	1.0	..	1.9	2.5	2.3	2.2
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
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	..	0.1	0.2	0.3	0.3	..	0.6	0.6	0.6	0.6
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
5000 Taxes on goods and services	..	2.6	5.1	6.1	6.4	..	13.8	13.9	14.1	14.0
5100 Taxes on production, sale, transfer, etc	..	2.5	4.8	5.7	6.0	..	13.2	13.3	13.2	13.0
5110 General taxes	..	1.6	2.9	3.5	3.8	..	8.7	8.1	8.1	8.2
5111 Value added taxes	..	1.6	2.9	3.5	3.8	..	8.5	8.1	8.1	8.2
5120 Taxes on specific goods and services	..	0.8	1.9	2.2	2.2	..	4.5	5.3	5.1	4.8
5121 Excises	..	0.6	1.6	1.7	1.7	..	3.1	4.3	4.0	3.7
5200 Taxes on use of goods and perform activities	..	0.1	0.2	0.4	0.4	..	0.6	0.6	0.9	1.0
5300 Unallocable between 5100 and 5200	..	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
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.1	0.1	..	..	0.2	0.2	0.1
Customs duties	0.1	0.1	0.1	..	..	0.2	0.1	0.1
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <https://doi.org/10.1787/888934211376>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	3.8	6.5	7.9	8.5	..	20.2	18.0	18.3	18.6
1000 Taxes on income, profits and capital gains	..	0.9	1.6	1.9	2.2	..	4.8	4.3	4.3	4.7
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	5.9	6.2	..	13.7	13.5	13.8	13.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
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
Local government										
Total tax revenue	..	0.5	1.5	1.5	1.5	..	2.7	4.0	3.4	3.4
1000 Taxes on income, profits and capital gains	..	0.4	1.1	1.1	1.2	..	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	0.3	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
Social Security Funds										
Total tax revenue	..	2.8	5.7	6.6	7.0	..	14.8	15.7	15.3	15.3
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	..	2.8	5.7	6.6	7.0	..	14.8	15.7	15.3	15.3
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":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <https://doi.org/10.1787/888934211395>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	103.7	214.1	335.6	393.5	416.7	31.5	33.1	31.3	33.9	34.6
1000 Taxes on income, profits and capital gains	31.8	60.1	93.8	111.8	122.0	9.7	9.3	8.7	9.6	10.1
1100 Of individuals	22.5	41.2	74.1	85.8	92.3	6.9	6.4	6.9	7.4	7.7
1200 Corporate	9.1	18.9	19.7	26.0	29.7	2.8	2.9	1.8	2.2	2.5
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
2000 Social security contributions	36.7	74.7	127.2	134.1	141.2	11.2	11.5	11.9	11.5	11.7
2100 Employees	6.0	11.7	19.4	20.6	21.6	1.8	1.8	1.8	1.8	1.8
2200 Employers	26.4	54.2	89.7	97.5	103.3	8.0	8.4	8.4	8.4	8.6
2300 Self-employed or non-employed	4.4	8.7	18.1	16.0	16.3	1.3	1.4	1.7	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
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	5.7	13.8	22.2	29.5	30.3	1.7	2.1	2.1	2.5	2.5
4100 Recurrent taxes on immovable property	1.5	4.0	9.7	13.2	13.2	0.5	0.6	0.9	1.1	1.1
4200 Recurrent taxes on net wealth	0.6	1.4	0.7	2.1	2.2	0.2	0.2	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.4	1.4	2.4	2.7	2.7	0.1	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.5	5.9	7.6	8.5	9.3	0.8	0.9	0.7	0.7	0.8
4500 Non-recurrent taxes	0.6	1.1	1.8	3.0	2.9	0.2	0.2	0.2	0.3	0.2
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
5000 Taxes on goods and services	29.4	65.5	92.3	118.0	123.0	9.0	10.1	8.6	10.2	10.2
5100 Taxes on production, sale, transfer, etc	26.7	59.4	85.0	109.4	113.8	8.1	9.2	7.9	9.4	9.5
5110 General taxes	16.6	37.8	55.6	75.8	79.5	5.1	5.8	5.2	6.5	6.6
5111 Value added taxes	16.3	37.8	55.3	75.6	79.3	5.0	5.8	5.2	6.5	6.6
5120 Taxes on specific goods and services	10.1	21.6	29.4	33.7	34.4	3.1	3.3	2.7	2.9	2.9
5121 Excises	6.0	18.0	24.4	26.5	26.8	1.8	2.8	2.3	2.3	2.2
5200 Taxes on use of goods and perform activities	2.6	6.1	7.4	8.6	9.1	0.8	0.9	0.7	0.7	0.8
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
6000 Other taxes	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.9	2.5	3.1	..	..	0.2	0.2	0.3
Transfer component	..	..	1.2	1.5	2.2	..	..	0.1	0.1	0.2
Tax expenditure component	..	..	0.7	0.9	1.0	..	..	0.1	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.5	1.0	1.5	2.6	2.7	0.2	0.2	0.1	0.2	0.2
Customs duties	..	1.0	1.5	1.9	1.9	..	0.2	0.1	0.2	0.2
SRF contributions	..	..	..	0.7	0.7	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934211414>

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

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	53.7	104.7	135.9	161.9	173.8	16.3	16.2	12.7	13.9	14.4
1000 Taxes on income, profits and capital gains	29.5	51.0	60.6	63.8	71.7	9.0	7.9	5.6	5.5	6.0
2000 Social security contributions	0.4	2.3	3.5	3.4	3.5	0.1	0.4	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	0.4	0.1	0.4	0.4	0.1	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	23.4	51.1	71.7	94.2	98.0	7.1	7.9	6.7	8.1	8.1
6000 Other taxes	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	5.0	16.9	44.1	60.9	63.8	1.5	2.6	4.1	5.2	5.3
1000 Taxes on income, profits and capital gains	0.4	5.6	28.1	41.7	43.4	0.1	0.9	2.6	3.6	3.6
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	3.0	7.7	9.7	11.8	12.7	0.9	1.2	0.9	1.0	1.1
5000 Taxes on goods and services	1.6	3.6	6.3	7.4	7.7	0.5	0.6	0.6	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
Local government										
Total tax revenue	8.1	19.0	30.3	37.4	38.7	2.5	2.9	2.8	3.2	3.2
1000 Taxes on income, profits and capital gains	1.9	3.5	5.2	6.3	6.9	0.6	0.5	0.5	0.5	0.6
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	2.3	5.8	12.4	17.2	17.2	0.7	0.9	1.2	1.5	1.4
5000 Taxes on goods and services	3.9	9.7	12.8	13.9	14.5	1.2	1.5	1.2	1.2	1.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	36.4	72.4	123.7	130.7	137.8	11.1	11.2	11.5	11.2	11.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	36.4	72.4	123.7	130.7	137.8	11.1	11.2	11.5	11.2	11.4
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

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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

StatLink  <https://doi.org/10.1787/888934211433>

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

	Billion SEK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	759.1	1 174.5	1 538.7	2 049.3	2 120.6	49.0	48.8	43.1	44.3	43.9
1000 Taxes on income, profits and capital gains	314.8	480.4	546.7	744.9	761.0	20.3	19.9	15.3	16.1	15.8
1100 Of individuals	291.1	392.6	430.9	616.3	623.6	18.8	16.3	12.1	13.3	12.9
1200 Corporate	23.7	87.8	115.8	128.6	137.4	1.5	3.6	3.2	2.8	2.8
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
2000 Social security contributions	205.9	307.0	384.7	443.1	463.3	13.3	12.7	10.8	9.6	9.6
2100 Employees	0.8	63.1	89.2	118.7	123.7	0.1	2.6	2.5	2.6	2.6
2200 Employers	196.9	237.5	288.4	320.4	335.4	12.7	9.9	8.1	6.9	6.9
2300 Self-employed or non-employed	8.1	5.6	7.5	4.8	4.8	0.5	0.2	0.2	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.8	-0.4	-0.8	-0.5	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	18.7	50.1	107.5	233.2	245.0	1.2	2.1	3.0	5.0	5.1
4000 Taxes on property	26.6	39.9	36.5	45.5	45.8	1.7	1.7	1.0	1.0	0.9
4100 Recurrent taxes on immovable property	8.9	23.3	26.4	32.9	33.2	0.6	1.0	0.7	0.7	0.7
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	12.6	12.6	0.8	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
5000 Taxes on goods and services	188.7	292.3	456.5	574.1	596.9	12.2	12.1	12.8	12.4	12.4
5100 Taxes on production, sale, transfer, etc	181.6	284.8	440.1	554.2	577.1	11.7	11.8	12.3	12.0	12.0
5110 General taxes	112.4	199.6	326.7	427.7	445.8	7.3	8.3	9.1	9.2	9.2
5111 Value added taxes	112.4	197.5	322.6	425.1	445.7	7.3	8.2	9.0	9.2	9.2
5120 Taxes on specific goods and services	69.2	85.2	113.4	126.4	131.3	4.5	3.5	3.2	2.7	2.7
5121 Excises	55.3	70.3	91.5	97.9	102.1	3.6	2.9	2.6	2.1	2.1
5200 Taxes on use of goods and perform activities	7.1	7.4	16.4	19.9	19.8	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
6000 Other taxes	1.3	1.5	1.4	2.3	1.9	0.1	0.1	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	7.2	11.1	12.5	13.0	..	0.3	0.3	0.3	0.3
Customs duties	..	3.4	5.4	6.2	6.5	..	0.1	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211452>

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

	Billion SEK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	387.0	704.1	807.2	1 074.7	1 106.6	25.0	29.2	22.6	23.2	22.9
1000 Taxes on income, profits and capital gains	94.7	144.1	23.8	44.8	34.8	6.1	6.0	0.7	1.0	0.7
2000 Social security contributions	54.8	180.2	201.2	198.1	206.6	3.5	7.5	5.6	4.3	4.3
3000 Taxes on payroll and workforce	18.7	50.1	107.5	233.2	245.0	1.2	2.1	3.0	5.0	5.1
4000 Taxes on property	26.6	39.9	22.4	28.5	27.8	1.7	1.7	0.6	0.6	0.6
5000 Taxes on goods and services	187.8	288.5	450.8	567.8	590.4	12.1	12.0	12.6	12.3	12.2
6000 Other taxes	1.3	1.5	1.4	2.3	1.9	0.1	0.1	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	221.0	336.3	537.0	717.0	744.3	14.3	14.0	15.0	15.5	15.4
1000 Taxes on income, profits and capital gains	220.1	336.3	522.9	700.1	726.2	14.2	14.0	14.6	15.1	15.0
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	14.1	16.9	18.1	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
Social Security Funds										
Total tax revenue	151.1	126.8	183.5	245.0	256.7	9.7	5.3	5.1	5.3	5.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	151.1	126.8	183.5	245.0	256.7	9.7	5.3	5.1	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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211471>

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

	Billion CHF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	85.1	126.8	161.9	190.2	193.4	23.7	27.6	26.6	28.4	28.0
1000 Taxes on income, profits and capital gains	40.0	55.9	73.7	90.0	92.2	11.2	12.2	12.1	13.4	13.4
1100 Of individuals	27.7	37.6	51.3	57.5	59.3	7.7	8.2	8.4	8.6	8.6
1200 Corporate	6.3	11.2	16.2	20.4	22.1	1.8	2.4	2.7	3.1	3.2
1300 Unallocable between 1100 and 1200	6.1	7.1	6.2	12.1	10.8	1.7	1.6	1.0	1.8	1.6
2000 Social security contributions	19.9	30.6	38.3	44.9	45.7	5.5	6.7	6.3	6.7	6.6
2100 Employees	9.3	14.3	17.5	20.8	21.3	2.6	3.1	2.9	3.1	3.1
2200 Employers	9.3	14.3	17.6	20.9	21.3	2.6	3.1	2.9	3.1	3.1
2300 Self-employed or non-employed	1.3	2.0	3.2	3.2	3.1	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
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	7.6	12.2	12.3	14.2	14.2	2.1	2.7	2.0	2.1	2.1
4100 Recurrent taxes on immovable property	0.4	0.7	1.0	1.2	1.2	0.1	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	3.4	5.2	7.0	8.9	9.1	0.9	1.1	1.2	1.3	1.3
4300 Estate, inheritance and gift taxes	0.9	1.2	1.0	1.2	1.2	0.2	0.3	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.2	4.3	2.4	2.0	1.7	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	1.0	1.1	0.2	0.2	0.2	0.1	0.2
5000 Taxes on goods and services	17.5	27.8	37.1	40.2	40.3	4.9	6.1	6.1	6.0	5.8
5100 Taxes on production, sale, transfer, etc	16.0	25.3	32.2	34.3	34.4	4.5	5.5	5.3	5.1	5.0
5110 General taxes	9.9	16.9	21.0	23.3	23.0	2.8	3.7	3.4	3.5	3.3
5111 Value added taxes	9.9	16.6	20.6	22.9	22.6	2.8	3.6	3.4	3.4	3.3
5120 Taxes on specific goods and services	6.1	8.3	11.1	11.0	11.3	1.7	1.8	1.8	1.6	1.6
5121 Excises	4.6	6.8	8.3	8.1	8.4	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	5.8	5.9	0.4	0.6	0.8	0.9	0.9
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
6000 Other taxes	0.1	0.2	0.6	1.0	1.0	0.0	0.0	0.1	0.1	0.1
Non-wastable tax credits										
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 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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 "Detailed country tables".

Source: Financial Statistics, Federal Finance Administration.

StatLink  <https://doi.org/10.1787/888934211490>

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

	Billion CHF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	29.0	46.9	59.2	69.6	69.5	8.1	10.2	9.7	10.4	10.1
1000 Taxes on income, profits and capital gains	10.9	17.0	22.7	30.8	30.9	3.0	3.7	3.7	4.6	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	2.1	4.1	2.2	1.7	1.4	0.6	0.9	0.4	0.3	0.2
5000 Taxes on goods and services	16.0	25.7	34.3	37.1	37.1	4.5	5.6	5.6	5.5	5.4
6000 Other taxes	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	21.3	28.9	39.9	46.6	48.2	6.0	6.3	6.5	7.0	7.0
1000 Taxes on income, profits and capital gains	16.4	21.8	30.9	35.5	36.8	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	7.9	8.0	1.0	1.1	1.0	1.2	1.2
5000 Taxes on goods and services	1.4	2.1	2.7	3.0	3.0	0.4	0.4	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.3	0.4	0.0	0.0	0.0	0.0	0.1
Local government										
Total tax revenue	14.9	20.5	24.6	29.1	30.0	4.2	4.5	4.0	4.4	4.3
1000 Taxes on income, profits and capital gains	12.7	17.1	20.2	23.8	24.5	3.5	3.7	3.3	3.6	3.6
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	2.0	3.1	3.8	4.6	4.7	0.6	0.7	0.6	0.7	0.7
5000 Taxes on goods and services	0.1	0.1	0.1	0.2	0.2	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
Social Security Funds										
Total tax revenue	19.9	30.6	38.3	44.9	45.7	5.5	6.7	6.3	6.7	6.6
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	44.9	45.7	5.5	6.7	6.3	6.7	6.6
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	0.0	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":

<https://doi.org/10.1787/0bbc27da-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: Financial Statistics, Federal Finance Administration.

StatLink  <https://doi.org/10.1787/888934211509>

Table 4.69. Turkey, tax revenue and % of GDP by selected tax category

	Billion TRY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	0.1	40.3	287.9	773.4	901.5	14.5	23.5	24.7	24.7	24.0
1000 Taxes on income, profits and capital gains	0.0	11.9	61.3	165.3	217.7	4.9	6.9	5.3	5.3	5.8
1100 Of individuals	0.0	9.0	40.4	112.4	139.0	3.9	5.2	3.5	3.6	3.7
1200 Corporate	0.0	2.9	20.9	52.9	78.7	1.0	1.7	1.8	1.7	2.1
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
2000 Social security contributions	0.0	7.5	71.7	226.7	269.9	2.9	4.4	6.1	7.2	7.2
2100 Employees	0.0	2.7	26.9	86.4	101.7	1.1	1.6	2.3	2.8	2.7
2200 Employers	0.0	3.6	39.4	128.3	151.4	1.6	2.1	3.4	4.1	4.0
2300 Self-employed or non-employed	0.0	1.2	5.4	12.0	16.9	0.2	0.7	0.5	0.4	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
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	1.3	11.7	34.9	38.9	0.3	0.7	1.0	1.1	1.0
4100 Recurrent taxes on immovable property	0.0	0.2	2.7	6.8	8.7	0.0	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	0.2	0.7	0.9	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	1.1	8.8	27.3	29.3	0.3	0.6	0.8	0.9	0.8
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
5000 Taxes on goods and services	0.0	16.9	137.3	336.3	365.0	4.1	9.9	11.8	10.7	9.7
5100 Taxes on production, sale, transfer, etc	0.0	16.3	131.9	324.9	351.5	4.0	9.5	11.3	10.4	9.4
5110 General taxes	0.0	9.7	62.5	155.7	178.6	2.9	5.7	5.4	5.0	4.8
5111 Value added taxes	0.0	9.7	62.5	155.7	178.6	2.7	5.7	5.4	5.0	4.8
5120 Taxes on specific goods and services	0.0	6.6	69.3	169.3	172.8	1.1	3.8	5.9	5.4	4.6
5121 Excises	0.0	4.7	57.3	138.3	133.9	0.1	2.8	4.9	4.4	3.6
5200 Taxes on use of goods and perform activities	0.0	0.6	5.4	11.3	13.5	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
6000 Other taxes	0.0	2.7	5.9	10.3	10.0	2.4	1.6	0.5	0.3	0.3
Non-wastable tax credits										
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 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211528>

Table 4.70. Turkey, tax revenue and % of GDP by level of government and main taxes

	Billion TRY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	0.1	29.1	189.4	473.2	545.0	10.4	17.0	16.2	15.1	14.5
1000 Taxes on income, profits and capital gains	0.0	10.5	54.6	145.3	191.7	4.3	6.1	4.7	4.6	5.1
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	0.0	0.9	8.1	24.6	26.5	0.3	0.5	0.7	0.8	0.7
5000 Taxes on goods and services	0.0	15.2	124.0	299.4	322.7	3.6	8.9	10.6	9.6	8.6
6000 Other taxes	0.0	2.5	2.7	3.8	4.2	2.2	1.4	0.2	0.1	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.0	3.6	26.8	73.5	86.5	1.3	2.1	2.3	2.3	2.3
1000 Taxes on income, profits and capital gains	0.0	1.4	6.7	20.0	26.0	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	10.2	12.5	0.0	0.2	0.3	0.3	0.3
5000 Taxes on goods and services	0.0	1.7	13.3	36.8	42.3	0.5	1.0	1.1	1.2	1.1
6000 Other taxes	0.0	0.2	3.2	6.4	5.8	0.2	0.1	0.3	0.2	0.2
Social Security Funds										
Total tax revenue	0.0	7.5	71.7	226.7	269.9	2.9	4.4	6.1	7.2	7.2
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	226.7	269.9	2.9	4.4	6.1	7.2	7.2
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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211547>

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

	Billion GBP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	202.4	359.4	514.7	680.0	705.2	32.9	32.8	32.1	32.8	32.9
1000 Taxes on income, profits and capital gains	79.6	142.2	192.7	240.4	249.1	12.9	13.0	12.0	11.6	11.6
1100 Of individuals	59.5	104.1	147.0	185.6	192.8	9.7	9.5	9.2	9.0	9.0
1200 Corporate	20.1	38.1	45.7	54.8	56.3	3.3	3.5	2.9	2.6	2.6
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
2000 Social security contributions	34.5	60.3	97.3	130.4	135.0	5.6	5.5	6.1	6.3	6.3
2100 Employees	13.3	24.2	38.7	50.4	52.1	2.2	2.2	2.4	2.4	2.4
2200 Employers	20.0	34.0	55.9	76.6	79.2	3.2	3.1	3.5	3.7	3.7
2300 Self-employed or non-employed	1.2	2.0	2.8	3.4	3.7	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
3000 Taxes on payroll and workforce	0.0	0.0	0.0	1.8	2.6	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	16.5	41.1	61.8	85.6	88.4	2.7	3.8	3.9	4.1	4.1
4100 Recurrent taxes on immovable property	13.5	30.6	50.0	62.9	66.2	2.2	2.8	3.1	3.0	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	5.4	5.3	0.2	0.2	0.2	0.3	0.2
4400 Taxes on financial and capital transactions	1.8	8.4	9.1	17.1	16.7	0.3	0.8	0.6	0.8	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	0.3	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
5000 Taxes on goods and services	62.8	115.8	162.9	221.7	230.1	10.2	10.6	10.2	10.7	10.7
5100 Taxes on production, sale, transfer, etc	59.4	110.8	155.5	214.0	222.0	9.6	10.1	9.7	10.3	10.4
5110 General taxes	34.1	65.0	97.6	142.4	149.1	5.5	5.9	6.1	6.9	7.0
5111 Value added taxes	34.1	65.0	97.6	142.4	149.1	5.5	5.9	6.1	6.9	7.0
5120 Taxes on specific goods and services	25.2	45.8	57.8	71.6	73.0	4.1	4.2	3.6	3.5	3.4
5121 Excises	19.7	37.3	45.5	48.7	49.1	3.2	3.4	2.8	2.4	2.3
5200 Taxes on use of goods and perform activities	3.4	5.0	7.4	7.8	8.1	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
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	7.5	4.7	30.2	31.3	29.0	1.2	0.4	1.9	1.5	1.4
Transfer component	0.5	3.4	23.7	27.3	25.0	0.1	0.3	1.5	1.3	1.2
Tax expenditure component	7.0	1.2	6.5	4.0	4.0	1.1	0.1	0.4	0.2	0.2
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.8	2.1	2.9	3.4	3.6	0.3	0.2	0.2	0.2	0.2
Customs duties	..	1.8	2.9	3.4	3.3	..	0.2	0.2	0.2	0.2

.. Not available

Note: Please note that the non-wastable tax credit data for the United Kingdom is on a cash basis and includes estimates in some years. Please see the footnotes in the table for the United Kingdom in chapter 5 for more information.

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211566>

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

	Billion GBP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	151.9	282.8	388.2	513.0	531.0	24.7	25.8	24.2	24.8	24.8
1000 Taxes on income, profits and capital gains	79.6	142.2	192.7	240.4	249.1	12.9	13.0	12.0	11.6	11.6
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	1.8	2.6	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	11.4	26.9	35.5	52.5	52.8	1.9	2.5	2.2	2.5	2.5
5000 Taxes on goods and services	60.9	113.7	160.0	218.3	226.6	9.9	10.4	10.0	10.5	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
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	14.1	14.2	26.2	33.1	35.7	2.3	1.3	1.6	1.6	1.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	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	33.1	35.7	0.8	1.3	1.6	1.6	1.7
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
Social Security Funds										
Total tax revenue	34.5	60.3	97.3	130.4	135.0	5.6	5.5	6.1	6.3	6.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	130.4	135.0	5.6	5.5	6.1	6.3	6.3
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 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211585>

Table 4.73. United States, tax revenue and % of GDP by selected tax category

	Billion USD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	1 552.4	2 900.5	3 517.1	5 225.9	5 031.7	26.0	28.3	23.5	26.7	24.4
1000 Taxes on income, profits and capital gains	701.7	1 453.9	1 488.7	2 342.8	2 274.6	11.8	14.2	9.9	12.0	11.0
1100 Of individuals	584.7	1 224.5	1 223.2	2 036.8	2 068.8	9.8	11.9	8.2	10.4	10.0
1200 Corporate	117.0	229.3	265.5	306.0	205.8	2.0	2.2	1.8	1.6	1.0
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
2000 Social security contributions	397.0	683.1	917.4	1 205.3	1 250.4	6.7	6.7	6.1	6.2	6.1
2100 Employees	173.9	305.6	406.4	543.3	568.3	2.9	3.0	2.7	2.8	2.8
2200 Employers	204.1	343.2	461.7	598.6	616.1	3.4	3.3	3.1	3.1	3.0
2300 Self-employed or non-employed	19.0	34.4	49.3	63.5	66.0	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
3000 Taxes on payroll and workforce	0.0	0.0	2.3	2.0	2.2	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	182.4	299.5	473.4	850.5	617.7	3.1	2.9	3.2	4.4	3.0
4100 Recurrent taxes on immovable property	161.5	254.7	438.6	545.8	562.0	2.7	2.5	2.9	2.8	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	19.7	28.5	28.5	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	2.1	4.4	7.5	16.5	17.1	0.0	0.0	0.1	0.1	0.1
4500 Non-recurrent taxes	0.0	0.0	0.0	250.0	0.0	0.0	0.0	0.0	1.3	0.0
4600 Other recurrent taxes on property	3.0	4.8	7.7	9.7	10.0	0.1	0.0	0.1	0.1	0.0
5000 Taxes on goods and services	271.3	464.0	635.3	825.2	886.9	4.6	4.5	4.2	4.2	4.3
5100 Taxes on production, sale, transfer, etc	235.2	404.1	546.7	722.0	777.1	3.9	3.9	3.6	3.7	3.8
5110 General taxes	125.6	221.4	295.1	394.7	411.9	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	109.7	182.7	251.6	327.3	365.2	1.8	1.8	1.7	1.7	1.8
5121 Excises	65.0	108.6	146.6	162.2	164.4	1.1	1.1	1.0	0.8	0.8
5200 Taxes on use of goods and perform activities	36.1	59.9	88.6	103.2	109.8	0.6	0.6	0.6	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
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	6.2	36.5	171.9	177.0	194.7	0.1	0.4	1.1	0.9	0.9
Transfer component	4.4	26.9	101.8	127.6	137.0	0.1	0.3	0.7	0.7	0.7
Tax expenditure component	1.8	9.6	70.1	49.4	57.7	0.0	0.1	0.5	0.3	0.3

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211604>

Table 4.74. United States, tax revenue and % of GDP by level of government and main taxes

	Billion USD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	632.2	1 316.6	1 288.7	2 292.3	1 979.0	10.6	12.8	8.6	11.7	9.6
1000 Taxes on income, profits and capital gains	569.7	1 201.3	1 176.8	1 890.5	1 795.3	9.6	11.7	7.9	9.7	8.7
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	11.6	28.1	15.1	273.2	22.9	0.2	0.3	0.1	1.4	0.1
5000 Taxes on goods and services	50.9	87.3	96.8	128.7	160.8	0.9	0.9	0.6	0.7	0.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	309.7	547.6	723.9	983.5	1 036.8	5.2	5.3	4.8	5.0	5.0
1000 Taxes on income, profits and capital gains	120.2	231.0	279.4	411.2	437.0	2.0	2.3	1.9	2.1	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	2.3	2.0	2.2	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	12.2	21.9	23.1	33.5	35.0	0.2	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	177.3	294.7	419.1	536.8	562.7	3.0	2.9	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
Local government										
Total tax revenue	213.6	353.2	587.2	744.7	765.7	3.6	3.4	3.9	3.8	3.7
1000 Taxes on income, profits and capital gains	11.9	21.6	32.5	41.2	42.4	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	249.5	435.3	543.9	559.8	2.7	2.4	2.9	2.8	2.7
5000 Taxes on goods and services	43.1	82.0	119.4	159.7	163.5	0.7	0.8	0.8	0.8	0.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	397.0	683.1	917.4	1 205.3	1 250.4	6.7	6.7	6.1	6.2	6.1
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	917.4	1 205.3	1 250.4	6.7	6.7	6.1	6.2	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	0.0	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":

<https://doi.org/10.1787/0bbc27da-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  <https://doi.org/10.1787/888934211623>

4.2. Memorandum tables

Table 4.75 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 4.76 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 §7 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 §40 to §46, §47 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 4.75. Financing of social security benefits

As % of GDP

	Total					2018				
	1990	2000	2010	2017	2018	Social security contributions	Other taxes	Voluntary contributions to government	Compulsory contributions to private sector	Total
Australia	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Austria	13.0	14.4	14.1	14.6	14.8	14.7	0.0	0.1	0.0	14.8
Belgium	14.2	15.7	18.6	17.2	17.3	13.3	4.0	0.0	0.0	17.3
Canada	4.3	4.7	4.6	4.6	4.6	4.6	0.0	0.0	0.0	4.6
Chile	4.6	6.2	6.2	7.2	7.2	1.5	0.0	0.0	5.8	7.2
Colombia	0.9	2.6	7.1	5.4	5.9	1.8	0.0	0.0	4.0	5.9
Czech Republic	..	14.5	14.6	15.0	15.5	15.3	0.0	0.0	0.2	15.5
Denmark	1.1	2.0	1.3	0.9	0.8	0.0	0.0	0.7	0.1	0.8
Estonia	..	10.9	12.9	13.0	13.0	11.5	0.0	0.0	1.5	13.0
Finland	12.2	12.4	12.5	12.4	12.2	11.8	0.0	0.1	0.3	12.2
France	18.4	21.2	23.1	24.5	24.6	16.1	8.5	0.0	0.0	24.6
Germany	14.2	15.6	14.4	14.9	15.1	14.5	0.0	0.2	0.4	15.1
Greece	7.6	10.1	10.9	11.5	11.6	11.6	0.0	0.0	0.0	11.6
Hungary	..	13.2	13.0	13.2	12.6	11.8	0.8	0.0	0.0	12.6
Iceland	10.0	13.5	14.1	17.8	16.3	3.5	5.3	0.0	7.5	16.3
Ireland	4.6	3.7	5.0	3.9	3.9	3.9	0.0	0.0	0.0	3.9
Israel	..	5.1	6.2	7.9	7.9	5.2	0.0	0.0	2.7	7.9
Italy	11.9	11.6	13.0	12.7	13.0	13.0	0.0	0.0	0.0	13.0
Japan	7.5	9.1	10.9	12.5	12.9	12.9	0.0	0.0	0.0	12.9
Korea	1.9	3.5	5.2	6.5	6.8	6.8	0.0	0.0	0.0	6.8
Latvia	..	10.0	8.8	8.8	9.5	9.1	0.4	0.0	0.0	9.5
Lithuania	..	10.2	12.1	12.6	13.1	12.7	0.0	0.0	0.4	13.1
Luxembourg	9.3	9.7	11.0	10.9	10.9	10.8	0.0	0.1	0.0	10.9
Mexico	2.5	3.1	3.2	3.2	3.3	2.2	0.0	0.0	1.1	3.3
Netherlands	17.1	22.5	12.9	13.8	14.0	14.0	0.0	0.0	..	14.0
New Zealand	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	10.6	8.8	9.4	10.3	10.1	10.1	0.0	0.0	0.0	10.1
Poland	..	12.9	10.8	12.8	13.1	13.1	0.0	0.0	0.0	13.1
Portugal	7.2	8.3	9.0	9.6	9.8	9.4	0.4	0.0	0.0	9.8
Slovak Republic	..	13.9	13.1	15.3	15.5	14.8	0.0	0.0	0.7	15.5
Slovenia	..	15.0	15.8	15.4	15.5	15.5	0.0	0.0	0.0	15.5
Spain	11.2	11.6	12.0	11.6	11.8	11.7	0.0	0.1	0.0	11.8
Sweden	13.3	13.1	11.1	10.0	10.1	9.6	0.0	0.5	0.0	10.1
Switzerland	11.7	14.1	14.9	16.4	16.1	6.7	1.0	0.0	8.5	16.1
Turkey	2.9	4.4	6.1	7.2	7.2	7.2	0.0	0.0	0.0	7.2
United Kingdom	7.4	7.0	8.0	7.6	7.6	6.3	0.0	1.3	0.0	7.6
United States	6.9	6.9	6.5	6.6	6.6	6.1	0.0	0.5	0.0	6.6

.. Not available

StatLink  <https://doi.org/10.1787/888934211642>

Table 4.76. Social security contributions and payroll taxes paid by government, totals

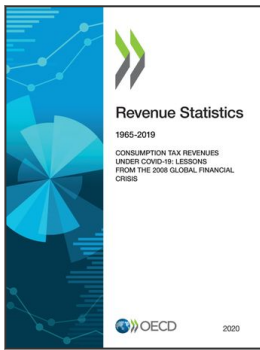
As % of GDP

	Total					2018				
	1990	2000	2010	2017	2018	Federal or Central government	State/Regional	Local government	Social security Funds	Total
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	1.0	1.4	1.9	1.9	1.9	0.7	0.5	0.6	0.1	1.9
Belgium	1.0	1.2	1.5	1.8	1.8	0.2	0.6	0.9	0.1	1.8
Canada	..	0.6	0.6	0.6	0.6	0.1	0.3	0.2	0.0	0.6
Chile	..	0.1	0.2	0.2	0.2	0.1	..	0.0	0.0	0.2
Colombia	..	..	..	0.2	0.2	0.1	0.0	0.0	0.2	0.2
Czech Republic	..	1.4	1.4	1.8	1.9	0.9	..	1.0	0.0	1.9
Denmark	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Estonia	..	2.9	3.6	3.5	3.5	2.0	..	1.2	0.3	3.5
Finland	2.1	2.8	3.0	2.4	2.3	0.4	..	1.8	0.1	2.3
France	2.2	2.5	2.7	2.7	2.6	0.7	..	1.0	1.0	2.6
Germany	1.0	0.8	0.8	0.8	0.8	0.1	0.3	0.4	0.1	0.8
Greece	0.3	1.2	1.6	0.9	1.1	0.9	..	0.0	0.2	1.1
Hungary	..	2.8	2.4	1.8	1.6	1.3	..	0.3	0.0	1.6
Iceland	..	..	..	..	..	..	..	..	..	..
Ireland	0.4	0.4	0.7	0.6	0.6	0.2	..	0.4	0.0	0.6
Israel	..	0.8	0.8	0.8	0.8	0.7	..	0.2	0.0	0.8
Italy	..	3.0	3.1	2.9	2.9	0.0	..	0.0	2.9	2.9
Japan	0.4	0.5	0.6	0.6	0.6	0.2	..	0.5	0.0	0.6
Korea	..	..	..	..	..	..	..	..	..	..
Latvia	..	0.6	1.0	0.9	1.2	..	..	..	..	1.2
Lithuania	..	2.7	2.5	2.2	2.2	1.2	..	1.0	0.0	2.2
Luxembourg	2.4	1.2	1.3	1.3	1.3	1.3	..	0.0	0.0	1.3
Mexico	0.3	0.7	0.8	0.7	0.7	0.7	0.0	0.0	0.0	0.7
Netherlands	0.1	0.4	0.0	0.0	0.0	..	..	..	..	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	2.4	2.4	2.9	3.4	3.3	1.4	..	1.9	0.0	3.3
Poland	..	1.6	1.3	1.4	1.4	0.6	..	0.8	0.0	1.4
Portugal	0.1	0.2	0.0	0.0	0.0	..	..	..	..	0.0
Slovak Republic	..	2.0	1.9	2.2	2.3	1.3	..	0.9	0.0	2.3
Slovenia	..	1.9	1.7	1.5	1.5	1.0	..	0.5	0.0	1.5
Spain	1.2	1.5	1.7	1.7	1.8	0.2	1.1	0.4	0.0	1.8
Sweden	4.5	4.2	3.8	4.1	4.0	0.9	..	3.1	0.0	4.0
Switzerland	0.4	0.4	0.5	0.5	0.5	0.1	0.3	0.1	0.0	0.5
Turkey	1.6	2.1	3.4	4.1	4.0	4.0	..	0.0	0.0	4.0
United Kingdom	0.7	0.6	0.7	0.7	0.7	0.4	..	0.2	0.0	0.7
United States	0.5	0.4	0.5	0.4	0.4	0.1	0.3	0.0	0.0	0.4

.. Not available

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.

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