

Introduction

The purpose of this annual publication is to provide internationally comparative data on tax levels and tax structures in member countries of the OECD. The taxes imposed in each country are presented in a standardised framework based upon the OECD classification of taxes and its Interpretative Guide as contained in Annex A to this Report.

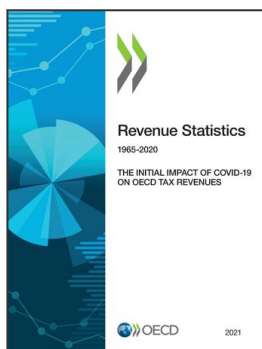
The data for the Report has, for the most part, been provided by Delegates to Working Party No.2 on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs. The OECD acknowledges the co-operation of the International Monetary Fund, whose classification of tax revenues — although in a number of respects less detailed — is in many respects similar to that of the OECD.¹ The most important of the other classifications currently in use is the System of National Accounts (henceforth referred to as SNA) and the European System of Integrated Economic Accounts of EU member states (henceforth referred to as ESA), which is primarily an elaboration of SNA, though differing from it in certain respects. Subject to a few exceptions, SNA/ESA figures can be reconciled with the figures in the present Report, since SNA criteria and definitions have been adopted unless the contrary is specifically indicated.

The material is organised in six chapters. Chapter 1 summarises tax trends of the past 50 years focusing in turn on tax-to-GDP ratios (section 1.1), tax structures (section 1.2) and taxes by level of government (section 1.3). Section 1.4 discusses the impact of alternate treatments of non-wastable tax credits and section 1.5 provides information on financing of social security-type benefits. This year's issue also carries in Chapter 2 a special feature on "The initial impact of COVID-19 on OECD tax revenues". Chapter 3 contains a set of comparative statistical tables for years 1965-2020. Chapter 4 provides country tables with tax revenue and tax-to-GDP ratios broken down by selected tax categories and by level of government for years between 1990 and 2019 (section 4.1).² Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government (section 4.2). Chapter 5, which is available on line only provides statistical tables with a detailed breakdown of tax revenues by country for years between 1965 and 2019 (section 5.1). Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government (section 5.2). Chapter 6, which is also only available on line, attributes tax revenues to general government by the following sub-sectors: central, state; local and social security funds. It contains a set of tables with a detailed breakdown of tax revenues by country for years between 1975 and 2019 (section 6.1).

Notes

¹ See IMF, *Government Finance Statistics Manual 2014* (Washington D.C.: International Monetary Fund, 2014).

² Because of space limitations, data are shown for selected years between 1965 and 2019. Data for years not shown are available online.



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