

Table 3.18. Main local government taxes as % of total tax revenues of local government, 2019

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	0.0	100.0	0.0	0.0
Austria ¹	0.0	4.6	71.7	13.5	7.3	2.9
Belgium ^{1,2}	35.2	0.2	0.0	57.2	7.4	0.0
Canada	0.0	0.0	0.0	97.0	1.8	1.2
Germany ¹	79.8	0.0	0.0	11.4	8.6	0.3
Mexico	0.0	0.0	0.0	75.1	1.8	23.2
Switzerland ²	80.5	0.0	0.0	16.8	0.7	2.0
United States	5.7	0.0	0.0	71.8	22.5	0.0
<i>Unweighted average</i>	25.1	0.6	9.0	55.4	6.3	3.7
Regional countries						
Colombia ³	0.0	0.0	0.0	33.5	44.7	21.8
Spain ^{1,3}	17.9	0.0	0.0	44.1	37.9	0.1
Unitary countries						
Chile	0.0	0.0	0.0	43.6	56.4	0.0
Costa Rica	0.0	0.0	0.0	46.0	54.0	0.0
Czech Republic ¹	0.0	0.0	0.0	56.0	44.0	0.0
Denmark ^{1,2}	89.0	0.0	0.0	11.0	0.0	0.0
Estonia ¹	0.0	0.0	0.0	82.2	17.8	0.0
Finland ¹	91.9	0.0	0.0	8.1	0.0	0.0
France ^{1,2}	0.0	0.0	7.5	50.1	35.4	7.1
Greece ¹	0.0	0.0	0.0	93.2	6.8	0.0
Hungary ¹	0.0	0.0	0.0	16.6	83.4	0.0
Iceland	80.2	0.0	0.0	17.4	2.4	0.0
Ireland ¹	0.0	5.3	0.0	94.7	0.0	0.0
Israel	0.0	0.0	0.0	95.3	4.7	0.0
Italy ¹	19.5	0.0	0.0	21.7	30.7	28.1
Japan	50.9	0.0	0.0	26.7	21.3	1.1
Korea	19.6	0.0	1.8	44.6	25.9	8.2
Latvia ¹	86.4	0.0	0.0	12.3	1.2	0.0
Lithuania ²	0.0	0.0	0.0	84.2	15.8	0.0
Luxembourg ^{1,2}	93.5	0.0	0.0	5.5	0.9	0.1
Netherlands ¹	0.0	0.0	0.0	52.4	47.6	0.0
New Zealand	0.0	0.0	0.0	87.7	12.3	0.0
Norway	86.6	0.0	0.0	12.7	0.8	0.0
Poland ^{1,2}	66.4	0.0	0.0	28.6	3.9	1.1
Portugal ¹	25.3	0.0	0.0	47.7	26.7	0.2
Slovak Republic ¹	0.0	0.0	0.0	63.7	36.3	0.0
Slovenia ¹	75.0	0.0	0.0	18.5	6.5	0.0
Sweden ¹	97.6	0.0	0.0	2.4	0.0	0.0
Turkey	31.9	0.0	0.0	14.7	46.9	6.6
United Kingdom ¹	0.0	0.0	0.0	100.0	0.0	0.0
<i>Unweighted average</i>	32.6	0.2	0.3	44.2	20.8	1.9

1. Payments to the European Union are excluded from these comparisons.
2. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, Luxembourg and Poland, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
3. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.