

3 Tax Levels and Tax Structures, 1965-2019

Chapter 3 provides an overview of tax levels and tax structures in OECD countries.

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 3.1. Treatment of capital transfers

Footnotes to Tables 3.1 to 3.18 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 3.1. Total tax revenue as % of GDP

	1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia	20.6	28.1	30.5	29.5	25.3	27.1	27.9	28.5	28.7	..
Austria	33.5	39.3	42.3	40.5	41.0	42.6	43.1	41.8	42.2	42.4
Belgium ¹	30.8	41.4	43.8	42.9	42.9	45.0	44.1	43.8	43.9	42.9
Canada	25.0	35.1	34.7	32.5	31.0	31.1	32.8	33.1	33.2	33.5
Chile	..	16.9	18.8	22.7	19.6	19.9	20.4	20.2	21.1	20.7
Colombia	..	11.3	15.7	19.3	18.1	20.0	19.9	19.0	19.3	19.7
Czech Republic	..	..	32.3	34.1	32.2	33.7	33.1	34.4	35.0	34.9
Denmark ¹	29.1	44.4	46.9	46.4	44.8	45.9	46.1	45.8	44.4	46.3
Estonia	..	..	31.0	31.0	32.9	31.5	33.1	32.5	32.9	33.1
Finland	30.0	42.9	45.8	41.4	40.6	43.4	43.5	42.9	42.4	42.2
France ¹	33.7	41.2	43.4	42.5	42.1	45.4	45.3	46.1	45.9	45.4
Germany	31.7	34.8	36.4	35.4	35.5	37.0	37.3	37.8	38.5	38.8
Greece	17.1	25.2	33.4	31.8	32.0	35.7	36.4	38.6	38.9	38.7
Hungary	..	..	38.6	39.4	37.2	38.6	38.9	38.3	37.5	35.8
Iceland	25.7	30.4	36.0	38.6	32.3	34.5	35.4	37.6	37.2	36.1
Ireland	24.5	32.4	30.8	30.8	27.7	28.9	23.4	22.8	22.7	22.7
Israel	..	..	34.8	34.2	30.7	30.8	31.2	32.5	30.9	30.5
Italy	24.6	36.3	40.5	41.6	41.7	43.8	43.0	41.9	41.9	42.4
Japan	17.6	28.2	25.8	27.5	26.5	28.9	30.7	31.4	32.0	..
Korea	..	18.4	20.9	23.7	22.4	23.1	23.7	25.4	26.8	27.4
Latvia	..	..	29.1	28.3	28.7	29.4	30.0	31.4	31.2	31.2
Lithuania ¹	..	..	30.8	30.0	28.4	26.8	28.7	29.5	30.2	30.3
Luxembourg ¹	26.4	33.5	36.9	36.2	37.5	38.2	37.0	37.6	39.7	39.2
Mexico	..	12.1	11.5	12.0	12.8	13.3	15.9	16.1	16.2	16.5
Netherlands	30.5	39.7	36.9	35.7	35.7	36.1	37.0	38.7	38.8	39.3
New Zealand	24.5	36.2	32.5	33.9	30.3	30.5	31.6	31.6	32.9	32.3
Norway	29.4	40.2	41.7	42.0	41.8	39.8	38.4	38.8	39.6	39.9
Poland	..	..	32.9	34.6	31.4	31.9	32.4	34.1	35.2	35.4
Portugal	15.7	26.5	31.1	31.8	30.5	34.0	34.4	34.1	34.8	34.8
Slovak Republic	..	..	33.6	29.2	28.1	31.0	32.7	34.2	34.3	34.7
Slovenia	..	..	37.7	38.1	37.8	37.2	37.3	37.1	37.4	37.7
Spain	14.3	31.5	33.1	36.4	31.3	33.1	33.8	33.9	34.6	34.6
Sweden	30.9	49.0	48.8	45.1	43.1	42.7	42.9	44.3	43.9	42.9
Switzerland ¹	16.5	23.7	27.6	26.2	26.6	27.0	27.6	28.4	28.0	28.5
Turkey	10.6	14.5	23.5	22.9	24.7	25.2	25.0	24.7	24.0	23.1
United Kingdom	30.1	32.9	32.8	32.8	32.1	32.1	32.4	32.8	32.9	33.0
United States	23.6	26.0	28.3	26.8	23.5	25.6	26.2	26.7	24.4	24.5
<i>Unweighted average</i>										
OECD Average²	24.8	31.1	33.3	33.2	31.9	33.0	33.3	33.7	33.9	33.8

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. 2019: calculated by applying the unweighted average percentage change for 2019 in the 35 countries providing data for that year to the overall average tax to GDP ratio in 2018.

StatLink  <https://doi.org/10.1787/888934209856>

Table 3.2. Total tax revenue in billions of US dollars at market exchange rates

	1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia	5.6	90.9	124.4	290.8	328.3	418.1	348.2	404.0	417.2	..
Austria	..	68.6	83.2	157.6	160.5	183.3	164.7	174.3	192.2	189.4
Belgium ¹	..	89.4	103.6	201.9	206.2	234.9	204.0	220.2	238.3	227.3
Canada	14.2	209.2	262.8	477.2	501.4	574.9	511.1	546.2	570.0	580.8
Chile	..	5.8	14.6	39.4	42.8	55.3	49.7	55.9	62.8	58.3
Colombia	..	5.1	14.7	39.8	51.9	76.5	58.4	59.2	64.4	63.7
Czech Republic	..	..	20.0	64.9	67.4	71.4	62.3	75.3	87.1	87.6
Denmark ¹	3.0	61.4	76.9	148.3	144.2	157.6	139.5	151.1	157.8	160.8
Estonia	..	..	1.8	7.0	6.5	7.9	7.6	8.7	10.1	10.4
Finland	..	49.6	57.5	106.0	101.1	117.7	102.1	109.3	116.9	113.6
France ¹	..	550.7	591.8	1 130.7	1 113.7	1 275.1	1 104.3	1 193.0	1 279.5	1 232.8
Germany	..	577.4	706.9	1 210.4	1 206.8	1 379.1	1 250.9	1 388.8	1 526.8	1 498.5
Greece	..	14.6	43.5	101.3	95.9	85.7	71.6	78.5	84.8	81.2
Hungary	..	..	18.2	55.1	48.8	52.3	48.5	54.2	59.1	57.6
Iceland	0.1	2.0	3.2	8.3	4.4	5.5	6.2	9.2	9.6	8.7
Ireland	0.7	15.6	30.7	83.2	61.5	69.0	68.1	76.2	86.7	88.1
Israel	..	..	46.2	61.2	72.0	90.2	93.7	114.8	114.5	120.3
Italy	..	336.6	463.6	918.8	889.9	938.3	788.9	820.5	872.8	849.4
Japan	17.1	903.6	1 263.4	1 242.0	1 509.6	1 500.1	1 351.5	1 531.5	1 589.7	..
Korea	..	52.6	120.5	278.2	256.2	317.2	347.9	411.7	460.4	449.7
Latvia	..	..	1.8	8.8	6.8	8.9	8.1	9.5	10.7	10.6
Lithuania ¹	..	..	3.8	11.9	10.5	12.4	11.9	14.0	16.1	16.4
Luxembourg ¹	..	4.7	7.8	18.4	20.0	23.6	21.4	24.1	28.2	27.9
Mexico	..	35.9	81.2	126.5	135.9	169.6	186.1	186.9	198.0	..
Netherlands	..	132.6	153.7	302.5	301.9	316.6	283.3	322.0	354.4	356.7
New Zealand	1.4	16.4	18.0	47.1	44.9	59.2	56.8	65.8	69.1	65.6
Norway	2.4	48.2	71.4	168.5	179.3	208.1	148.2	154.5	171.8	161.1
Poland	..	..	56.6	148.7	150.4	167.1	154.9	179.6	206.4	209.5
Portugal	..	18.8	36.8	76.4	72.5	77.0	68.6	75.4	84.0	82.8
Slovak Republic	..	..	9.8	25.3	25.4	30.6	28.9	32.6	36.3	36.6
Slovenia	..	..	6.6	18.3	18.2	18.0	16.1	18.0	20.2	20.2
Spain	..	131.6	197.3	536.1	444.4	448.5	404.6	443.6	491.8	482.8
Sweden	7.8	128.3	128.2	221.6	213.6	250.6	216.6	239.8	244.0	227.9
Switzerland ¹	2.6	61.3	75.1	125.8	155.3	185.9	187.5	193.2	197.8	200.6
Turkey	1.3	30.2	64.5	156.2	192.0	240.8	215.5	212.0	186.3	175.6
United Kingdom	30.6	359.4	544.0	1 018.0	795.0	892.9	950.0	875.7	940.6	932.9
United States	167.0	1 552.4	2 900.5	3 868.6	3 517.1	4 291.8	4 774.2	5 225.9	5 031.7	5 243.8
<i>Unweighted average</i>										
OECD Average	19.5	198.3	227.2	364.9	355.5	405.7	392.2	425.8	440.2	..

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

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Table 3.3. Tax revenue of main headings as % of GDP, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	17.3	0.0	1.4	2.7	7.3	0.0	..
Austria	12.4	14.7	2.7	0.5	11.7	0.2	0.2
Belgium ¹	16.2	13.3	0.0	3.4	11.1	0.0	0.4
Canada	16.2	4.6	0.7	3.9	7.8	0.0	..
Chile	7.5	1.5	0.0	1.1	11.2	-0.2	..
Colombia	6.5	1.8	0.4	1.5	8.3	0.8	..
Czech Republic	7.9	15.3	0.0	0.5	11.3	0.0	0.2
Denmark ¹	27.6	0.0	0.3	1.8	14.6	0.0	0.1
Estonia	7.4	11.5	0.0	0.2	13.8	0.0	0.2
Finland	14.8	11.8	0.0	1.4	14.3	0.0	0.1
France ¹	11.5	16.0	1.5	4.1	12.2	0.5	0.2
Germany	12.6	14.5	0.0	1.1	10.3	0.0	0.2
Greece	8.9	11.6	0.0	3.0	15.4	0.0	0.2
Hungary	6.8	11.8	1.0	1.0	16.8	0.1	0.1
Iceland	18.4	3.5	0.3	2.0	12.4	0.6	..
Ireland	10.3	3.9	0.2	1.3	7.0	0.0	0.1
Israel	10.1	5.2	1.2	3.2	11.2	0.0	..
Italy	13.0	13.0	0.0	2.5	12.0	1.4	0.2
Japan	10.2	12.9	0.0	2.6	6.2	0.1	..
Korea	9.1	6.8	0.1	3.1	7.0	0.6	..
Latvia	7.1	9.1	0.0	0.9	14.1	0.0	0.2
Lithuania ¹	5.6	12.7	0.0	0.3	11.6	0.0	0.3
Luxembourg ¹	15.6	10.8	0.0	3.9	9.4	0.0	0.3
Mexico	7.1	2.2	0.4	0.3	5.9	0.3	..
Netherlands	11.5	14.0	0.0	1.6	11.7	0.1	0.4
New Zealand	18.5	0.0	0.0	1.9	12.5	0.0	..
Norway	16.5	10.1	0.1	1.2	11.7	0.0	..
Poland	7.4	13.1	0.2	1.3	13.1	0.1	0.2
Portugal	9.8	9.4	0.0	1.4	13.9	0.3	0.2
Slovak Republic	7.1	14.8	0.0	0.4	12.0	0.0	0.2
Slovenia	7.3	15.5	0.0	0.6	14.0	0.0	0.1
Spain	10.1	11.7	0.0	2.5	10.2	0.0	0.2
Sweden	15.8	9.6	5.1	0.9	12.4	0.0	0.3
Switzerland ¹	13.4	6.6	0.0	2.1	5.8	0.1	..
Turkey	5.8	7.2	0.0	1.0	9.7	0.3	..
United Kingdom	11.6	6.3	0.1	4.1	10.7	0.0	0.2
United States	11.0	6.1	0.0	3.0	4.3	0.0	..
<i>Unweighted average</i>							
OECD Average	11.5	9.0	0.4	1.9	10.9	0.1	0.2

.. Not available

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

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Table 3.4. Tax revenue of main headings as % of total tax revenue, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	60.2	0.0	4.8	9.5	25.5	0.0	..
Austria	29.3	34.8	6.4	1.3	27.7	0.5	0.4
Belgium ¹	36.8	30.2	0.0	7.8	25.2	0.0	0.9
Canada	48.8	14.0	2.0	11.6	23.5	0.1	..
Chile	35.8	6.9	0.0	5.2	53.3	-1.1	..
Colombia	33.7	9.6	1.8	8.0	42.8	4.2	..
Czech Republic	22.6	43.8	0.0	1.3	32.3	0.0	0.4
Denmark ¹	62.2	0.1	0.6	4.1	32.9	0.0	0.3
Estonia	22.6	34.9	0.0	0.7	41.8	0.0	0.6
Finland	34.8	27.9	0.0	3.4	33.8	0.0	0.2
France ¹	25.1	34.9	3.3	9.0	26.6	1.1	0.4
Germany	32.8	37.7	0.0	2.7	26.8	0.0	0.5
Greece	22.9	29.9	0.0	7.7	39.5	0.0	0.5
Hungary	18.2	31.6	2.6	2.6	44.7	0.2	0.4
Iceland	49.3	9.5	0.8	5.5	33.3	1.6	..
Ireland	45.3	17.3	0.8	5.8	30.8	0.0	0.6
Israel	32.8	16.8	3.8	10.3	36.3	0.0	..
Italy	31.0	31.0	0.0	6.1	28.7	3.2	0.5
Japan	31.9	40.2	0.0	8.1	19.5	0.3	..
Korea	34.1	25.4	0.3	11.6	26.3	2.3	..
Latvia	22.6	29.3	0.0	3.0	45.1	0.0	0.7
Lithuania ¹	18.5	42.1	0.0	1.0	38.4	0.0	0.9
Luxembourg ¹	39.4	27.1	0.0	9.7	23.7	0.1	0.6
Mexico	44.0	13.4	2.5	2.0	36.4	1.7	..
Netherlands	29.6	36.0	0.0	4.0	30.1	0.3	1.1
New Zealand	56.3	0.0	0.0	5.8	37.9	0.0	..
Norway	41.7	25.5	0.1	3.1	29.5	0.0	..
Poland	21.1	37.2	0.6	3.7	37.2	0.1	0.5
Portugal	28.3	26.9	0.0	4.0	39.8	1.0	0.5
Slovak Republic	20.7	43.0	0.0	1.2	35.0	0.0	0.5
Slovenia	19.5	41.4	0.1	1.6	37.4	0.0	0.4
Spain	29.3	33.9	0.0	7.3	29.5	0.0	0.6
Sweden	35.9	21.8	11.6	2.2	28.1	0.1	0.6
Switzerland ¹	47.7	23.6	0.0	7.3	20.8	0.5	..
Turkey	24.1	29.9	0.0	4.3	40.5	1.1	..
United Kingdom	35.3	19.1	0.4	12.5	32.6	0.0	0.5
United States	45.2	24.9	0.0	12.3	17.6	0.0	..
<i>Unweighted average</i>							
OECD Average	34.3	25.7	1.2	5.6	32.7	0.5	0.6

.. Not available

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

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Table 3.5. Tax revenue of main headings as % of GDP, 2019p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria	12.5	14.8	2.7	0.5	11.7	0.2	0.2
Belgium ¹	15.2	13.3	0.0	3.5	11.0	0.0	0.4
Canada	16.4	4.7	0.7	3.9	7.7	0.0	..
Chile	7.2	1.5	0.0	1.1	11.0	-0.1	..
Colombia	6.4	1.9	0.3	1.8	8.5	0.9	..
Czech Republic	7.9	15.5	0.0	0.4	11.2	0.0	0.2
Denmark ¹	30.0	0.0	0.3	1.9	14.1	0.0	0.1
Estonia	7.3	11.6	0.0	0.2	14.0	0.0	0.2
Finland	14.7	11.8	0.0	1.4	14.2	0.0	0.2
France ¹	11.8	14.9	1.8	4.0	12.3	0.5	0.2
Germany	12.7	14.7	0.0	1.1	10.4	0.0	0.2
Greece	8.3	11.9	0.0	3.1	15.3	0.0	0.2
Hungary	5.9	11.6	1.0	1.0	16.2	0.1	0.1
Iceland	17.9	3.3	0.3	2.1	11.8	0.6	..
Ireland	10.3	4.0	0.2	1.3	6.9	0.0	0.1
Israel	10.0	5.3	1.1	3.1	10.9	0.0	..
Italy	13.3	13.3	0.0	2.4	12.1	1.4	0.2
Japan	10.3	..	0.0	2.6	6.5	0.1	..
Korea	9.1	7.3	0.1	3.1	7.1	0.7	..
Latvia	6.6	9.6	0.0	0.9	14.1	0.0	0.2
Lithuania ¹	8.7	9.7	0.0	0.3	11.6	0.0	0.3
Luxembourg ¹	15.2	10.8	0.0	3.8	9.4	0.0	0.3
Mexico	7.0	2.3	..	..	..	..	..
Netherlands	12.2	13.5	0.0	1.5	12.1	0.1	0.4
New Zealand	17.8	0.0	0.0	2.0	12.6	0.0	..
Norway	16.2	10.6	0.1	1.3	11.8	0.0	..
Poland	7.6	13.3	0.2	1.3	8.5	4.5	0.2
Portugal	9.5	9.7	0.0	1.4	14.0	0.3	0.2
Slovak Republic	7.1	15.0	0.0	0.4	12.2	0.0	0.2
Slovenia	7.5	15.8	0.0	0.6	13.7	0.0	0.1
Spain	9.9	12.2	0.0	2.4	10.0	0.0	0.2
Sweden	15.1	9.2	5.3	0.9	12.1	0.0	0.3
Switzerland ¹	13.6	6.7	0.0	2.1	6.0	0.2	..
Turkey	5.6	7.2	0.0	1.0	9.0	0.3	..
United Kingdom	11.6	6.4	0.1	4.1	10.7	0.0	0.2
United States	11.1	6.1	0.0	3.0	4.3	0.0	..

.. Not available

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

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Table 3.6. Tax revenue of main headings as % of total tax revenue, 2019p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria	29.4	34.9	6.4	1.3	27.5	0.5	0.4
Belgium ¹	35.3	31.0	0.0	8.1	25.7	0.0	1.0
Canada	49.1	14.0	2.2	11.6	22.9	0.1	..
Chile	34.8	7.3	0.0	5.4	53.1	-0.6	..
Colombia	32.3	9.5	1.7	9.1	42.9	4.4	..
Czech Republic	22.5	44.3	0.0	1.2	32.0	0.0	0.4
Denmark ¹	64.7	0.1	0.6	4.1	30.5	0.0	0.3
Estonia	21.9	35.0	0.0	0.6	42.4	0.0	0.6
Finland	35.0	27.9	0.0	3.4	33.7	0.0	0.4
France ¹	26.1	32.8	4.0	8.9	27.1	1.2	0.4
Germany	32.6	37.9	0.0	2.8	26.7	0.0	0.5
Greece	21.6	30.8	0.0	8.1	39.6	0.0	0.5
Hungary	16.5	32.5	2.7	2.7	45.3	0.3	0.4
Iceland	49.5	9.2	0.8	5.9	32.7	1.8	..
Ireland	45.3	17.5	1.0	5.6	30.6	0.0	0.6
Israel	32.9	17.4	3.8	10.1	35.9	0.0	..
Italy	31.4	31.2	0.0	5.8	28.4	3.2	0.4
Japan	..	..	..	..	..	..	..
Korea	33.2	26.7	0.3	11.4	25.8	2.5	..
Latvia	21.3	30.6	0.0	3.0	45.1	0.0	0.5
Lithuania ¹	28.6	32.0	0.0	1.0	38.4	0.0	0.9
Luxembourg ¹	38.8	27.5	0.0	9.7	23.9	0.1	0.7
Mexico	..	..	..	..	..	..	..
Netherlands	31.0	34.3	0.0	3.7	30.7	0.3	1.1
New Zealand	55.0	0.0	0.0	6.2	38.9	0.0	..
Norway	40.5	26.6	0.1	3.2	29.5	0.0	..
Poland	21.4	37.6	0.6	3.6	24.1	12.7	0.5
Portugal	27.4	27.9	0.0	4.0	40.1	0.8	0.5
Slovak Republic	20.6	43.1	0.0	1.2	35.1	0.0	0.5
Slovenia	20.0	42.0	0.1	1.7	36.3	0.0	0.4
Spain	28.7	35.4	0.0	7.0	28.9	0.0	0.6
Sweden	35.2	21.5	12.4	2.2	28.3	0.1	0.6
Switzerland ¹	47.8	23.4	0.0	7.3	21.0	0.5	..
Turkey	24.2	31.4	0.0	4.2	39.0	1.2	..
United Kingdom	35.1	19.5	0.4	12.4	32.6	0.0	0.5
United States	45.4	24.9	0.0	12.1	17.6	0.0	..

.. Not available

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://doi.org/10.1787/888934209951>

Table 3.7. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	16.1	17.6	14.3	16.8	17.3	57.1	57.9	56.5	58.8	60.2
Austria	10.0	12.0	11.5	11.8	12.4	25.5	28.3	28.1	28.3	29.3
Belgium ¹	15.3	16.9	14.7	16.0	16.2	36.9	38.6	34.2	36.5	36.8
Canada	17.0	17.4	14.5	16.1	16.2	48.6	50.1	46.6	48.7	48.8
Chile	3.9	4.4	7.5	7.0	7.5	23.2	23.3	38.1	34.5	35.8
Colombia	3.4	3.6	4.8	6.3	6.5	29.9	23.2	26.6	33.0	33.7
Czech Republic	..	7.4	6.5	7.6	7.9	..	22.8	20.2	22.2	22.6
Denmark ¹	27.2	28.8	27.5	29.1	27.6	61.2	61.5	61.5	63.4	62.2
Estonia	..	7.7	6.5	7.2	7.4	..	24.8	19.8	22.0	22.6
Finland	16.8	19.7	14.4	15.2	14.8	39.2	43.1	35.5	35.5	34.8
France ¹	6.6	10.8	9.5	10.9	11.5	16.1	24.8	22.6	23.6	25.1
Germany	11.3	11.0	10.1	12.3	12.6	32.4	30.1	28.3	32.5	32.8
Greece	5.0	9.0	7.1	8.7	8.9	19.9	26.8	22.0	22.4	22.9
Hungary	..	9.4	7.7	7.4	6.8	..	24.3	20.6	19.3	18.2
Iceland	9.0	14.3	14.3	18.5	18.4	29.7	39.9	44.4	49.2	49.3
Ireland	12.3	13.4	11.1	10.0	10.3	38.0	43.6	40.1	43.8	45.3
Israel	..	13.8	8.9	11.6	10.1	..	39.6	29.1	35.6	32.8
Italy	13.2	13.4	13.6	13.3	13.0	36.5	33.2	32.7	31.7	31.0
Japan	14.2	9.0	8.0	9.6	10.2	50.2	34.8	30.2	30.7	31.9
Korea	6.0	6.0	6.3	8.1	9.1	32.8	28.8	28.0	32.1	34.1
Latvia	..	7.0	7.2	8.2	7.1	..	24.1	25.0	26.2	22.6
Lithuania ¹	..	8.3	4.6	5.3	5.6	..	27.0	16.2	18.1	18.5
Luxembourg ¹	13.5	13.5	13.6	14.0	15.6	40.2	36.5	36.3	37.2	39.4
Mexico	4.1	4.1	5.1	7.2	7.1	34.0	36.0	39.8	44.6	44.0
Netherlands	12.8	9.6	9.9	11.6	11.5	32.3	25.9	27.9	30.0	29.6
New Zealand	21.6	19.5	16.3	17.6	18.5	59.6	60.0	53.8	55.6	56.3
Norway	14.2	18.9	19.8	15.2	16.5	35.2	45.3	47.3	39.1	41.7
Poland	..	6.7	6.3	6.9	7.4	..	20.4	20.1	20.3	21.1
Portugal	6.8	9.1	8.2	9.6	9.8	25.7	29.3	26.8	28.2	28.3
Slovak Republic	..	6.9	5.3	7.1	7.1	..	20.5	18.8	20.6	20.7
Slovenia	..	6.8	7.4	6.9	7.3	..	18.0	19.6	18.5	19.5
Spain	9.7	9.3	8.7	9.6	10.1	30.6	28.1	28.0	28.4	29.3
Sweden	20.3	19.9	15.3	16.1	15.8	41.5	40.9	35.5	36.4	35.9
Switzerland ¹	11.2	12.2	12.1	13.4	13.4	47.0	44.1	45.5	47.3	47.7
Turkey	4.9	6.9	5.3	5.3	5.8	33.5	29.5	21.3	21.4	24.1
United Kingdom	12.9	13.0	12.0	11.6	11.6	39.3	39.6	37.4	35.3	35.3
United States	11.8	14.2	9.9	12.0	11.0	45.2	50.1	42.3	44.8	45.2
<i>Unweighted average</i>										
OECD Average	11.8	11.7	10.4	11.4	11.5	37.2	34.5	32.6	33.9	34.3

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934209970>

Table 3.8. Taxes on personal income (1100) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	12.1	11.5	9.8	11.5	11.8	43.0	37.7	38.6	40.3	41.1
Austria	8.2	9.3	9.2	9.1	9.4	21.0	22.0	22.4	21.7	22.2
Belgium ¹	13.3	13.8	12.1	11.9	11.9	32.0	31.4	28.2	27.2	27.0
Canada	14.3	12.8	10.9	11.9	12.0	40.8	36.8	35.0	35.9	36.2
Chile	0.9	1.4	1.3	1.9	1.4	5.6	7.6	6.8	9.7	6.7
Colombia	0.2	0.8	1.0	1.1	1.2	1.8	4.9	5.3	5.9	6.4
Czech Republic	..	4.2	3.3	4.0	4.3	..	12.9	10.2	11.5	12.2
Denmark ¹	24.0	24.7	23.3	24.4	24.1	54.1	52.7	52.0	53.2	54.4
Estonia	..	6.8	5.2	5.6	5.4	..	22.0	15.9	17.3	16.5
Finland	14.9	14.0	12.0	12.5	12.2	34.7	30.6	29.5	29.2	28.9
France ¹	4.4	7.8	7.2	8.6	9.4	10.7	17.9	17.0	18.6	20.5
Germany	9.6	9.2	8.6	10.3	10.5	27.6	25.3	24.1	27.2	27.2
Greece	3.6	4.3	4.0	6.2	6.3	14.1	13.0	12.4	16.1	16.1
Hungary	..	7.2	6.5	5.4	5.5	..	18.6	17.4	14.1	14.6
Iceland	8.2	12.5	11.8	14.3	14.8	26.9	34.8	36.5	38.1	39.7
Ireland	10.7	9.8	8.7	7.2	7.1	33.1	31.9	31.6	31.6	31.2
Israel	..	10.1	5.5	6.7	6.4	..	29.1	18.0	20.7	20.6
Italy	9.5	10.1	11.2	10.8	10.7	26.3	24.8	26.9	25.7	25.6
Japan	7.8	5.4	4.9	5.9	6.1	27.8	21.1	18.6	18.8	19.1
Korea	3.7	3.1	3.2	4.5	4.9	20.0	14.6	14.2	17.9	18.4
Latvia	..	5.5	6.2	6.6	6.0	..	18.8	21.6	21.1	19.2
Lithuania ¹	..	7.6	3.6	3.8	4.1	..	24.8	12.7	13.0	13.5
Luxembourg ¹	8.1	6.8	7.9	8.9	9.3	24.1	18.5	20.9	23.7	23.5
Mexico	..	..	2.3	3.4	3.4	..	..	18.3	21.4	21.2
Netherlands	9.8	5.6	7.7	8.3	8.0	24.7	15.1	21.5	21.6	20.5
New Zealand	17.4	14.0	11.4	11.9	12.3	48.0	43.1	37.7	37.8	37.5
Norway	10.5	10.1	9.9	10.3	10.0	26.2	24.2	23.7	26.5	25.3
Poland	..	4.3	4.4	5.0	5.3	..	13.2	13.9	14.6	15.1
Portugal	4.2	5.4	5.4	6.4	6.5	15.9	17.4	17.6	18.9	18.7
Slovak Republic	..	3.3	2.6	3.4	3.6	..	9.9	9.3	9.9	10.5
Slovenia	..	5.5	5.6	5.1	5.3	..	14.6	14.7	13.7	14.3
Spain	6.9	6.4	6.9	7.4	7.7	21.7	19.3	22.1	21.8	22.2
Sweden	18.8	16.3	12.1	13.3	12.9	38.4	33.4	28.0	30.1	29.4
Switzerland ¹	7.7	8.2	8.4	8.6	8.6	32.5	29.6	31.7	30.2	30.7
Turkey	3.9	5.2	3.5	3.6	3.7	26.8	22.2	14.0	14.5	15.4
United Kingdom	9.7	9.5	9.2	9.0	9.0	29.4	29.0	28.6	27.3	27.3
United States	9.8	11.9	8.2	10.4	10.0	37.7	42.2	34.8	39.0	41.1
<i>Unweighted average</i>										
OECD Average	9.3	8.5	7.4	8.1	8.1	27.6	24.0	22.5	23.4	23.5

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

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Table 3.9. Taxes on corporate income (1200) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	4.0	6.2	4.5	5.3	5.5	14.1	20.2	17.9	18.5	19.1
Austria	1.4	1.9	1.9	2.5	2.7	3.6	4.6	4.6	5.9	6.4
Belgium ¹	2.0	3.1	2.5	4.1	4.3	4.8	7.2	5.9	9.3	9.8
Canada	2.5	4.2	3.2	3.9	3.8	7.0	12.2	10.5	11.7	11.3
Chile	2.1	2.1	4.0	4.3	4.7	12.4	11.2	20.4	21.1	22.1
Colombia	1.6	2.6	3.8	4.9	4.9	13.9	16.7	20.7	25.7	25.5
Czech Republic	..	3.2	3.2	3.7	3.6	..	9.9	10.0	10.7	10.4
Denmark ¹	1.7	3.2	2.3	3.2	2.9	3.8	6.8	5.0	7.1	6.5
Estonia	..	0.9	1.3	1.5	2.0	..	2.8	4.0	4.7	6.1
Finland	1.9	5.7	2.4	2.7	2.5	4.5	12.5	6.0	6.3	6.0
France ¹	2.2	3.0	2.3	2.3	2.1	5.3	6.9	5.5	5.0	4.6
Germany	1.7	1.8	1.5	2.0	2.1	4.8	4.8	4.2	5.4	5.6
Greece	1.4	4.0	2.5	1.9	2.2	5.5	11.9	7.9	5.0	5.6
Hungary	..	2.2	1.2	2.0	1.3	..	5.7	3.3	5.2	3.6
Iceland	0.8	1.2	0.9	3.1	2.4	2.8	3.3	2.7	8.1	6.5
Ireland	1.6	3.6	2.4	2.8	3.2	4.9	11.7	8.5	12.1	14.2
Israel	..	3.3	2.6	3.3	3.2	..	9.6	8.6	10.1	10.4
Italy	3.6	2.8	2.3	2.1	1.9	10.0	6.9	5.5	5.0	4.5
Japan	6.3	3.5	3.1	3.7	4.1	22.4	13.7	11.6	11.8	12.9
Korea	2.3	3.0	3.1	3.6	4.2	12.8	14.1	13.8	14.2	15.7
Latvia	..	1.5	1.0	1.6	1.1	..	5.3	3.4	5.1	3.4
Lithuania ¹	..	0.7	1.0	1.5	1.5	..	2.2	3.5	5.1	5.1
Luxembourg ¹	5.4	6.6	5.8	5.1	6.3	16.1	18.0	15.3	13.6	15.9
Mexico	..	..	1.8	3.5	3.4	..	..	14.4	21.8	21.3
Netherlands	3.0	4.0	2.3	3.3	3.5	7.5	10.9	6.4	8.5	9.0
New Zealand	2.3	4.0	3.7	4.6	5.1	6.5	12.4	12.2	14.7	15.6
Norway	3.6	8.8	9.9	4.9	6.5	9.0	21.0	23.6	12.6	16.4
Poland	..	2.4	1.9	1.9	2.1	..	7.3	6.2	5.7	5.9
Portugal	2.1	3.7	2.7	3.2	3.3	8.0	11.9	9.0	9.4	9.6
Slovak Republic	..	2.6	2.4	3.5	3.3	..	7.6	8.7	10.1	9.6
Slovenia	..	1.1	1.8	1.8	1.9	..	3.0	4.9	4.8	5.2
Spain	2.8	2.9	1.8	2.2	2.5	8.8	8.8	5.9	6.6	7.1
Sweden	1.5	3.6	3.2	2.8	2.8	3.1	7.5	7.5	6.3	6.5
Switzerland ¹	1.8	2.4	2.7	3.1	3.2	7.4	8.9	10.0	10.7	11.4
Turkey	1.0	1.7	1.8	1.7	2.1	6.7	7.3	7.3	6.8	8.7
United Kingdom	3.3	3.5	2.9	2.6	2.6	9.9	10.6	8.9	8.1	8.0
United States	2.0	2.2	1.8	1.6	1.0	7.5	7.9	7.5	5.9	4.1
<i>Unweighted average</i>										
OECD Average	2.4	3.2	2.7	3.0	3.1	8.3	9.5	8.9	9.7	10.0

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210008>

Table 3.10. Social security contributions (2000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	12.9	14.3	14.0	14.6	14.7	32.9	33.8	34.2	34.9	34.8
Belgium ¹	13.7	13.5	13.9	13.4	13.3	33.2	30.8	32.4	30.6	30.2
Canada	4.3	4.7	4.6	4.6	4.6	12.1	13.6	14.9	14.0	14.0
Chile	1.5	1.4	1.3	1.5	1.5	9.0	7.3	6.8	7.3	6.9
Colombia	0.9	2.6	2.1	1.5	1.8	7.9	16.3	11.7	7.6	9.6
Czech Republic	..	14.3	14.4	14.8	15.3	..	44.3	44.8	43.0	43.8
Denmark ¹	0.0	0.6	0.1	0.0	0.0	0.0	1.4	0.2	0.1	0.1
Estonia	..	10.9	12.6	11.1	11.5	..	35.1	38.4	34.2	34.9
Finland	11.0	11.5	12.0	12.0	11.8	25.6	25.2	29.7	27.8	27.9
France ¹	18.1	15.6	16.1	16.7	16.0	44.1	35.8	38.2	36.3	34.9
Germany	13.0	14.2	13.8	14.3	14.5	37.5	39.0	38.9	37.9	37.7
Greece	7.6	10.1	10.9	11.5	11.6	30.2	30.3	34.2	29.8	29.9
Hungary	..	11.3	11.7	12.4	11.8	..	29.3	31.3	32.4	31.6
Iceland	1.0	2.8	3.8	3.4	3.5	3.1	7.7	11.8	9.1	9.5
Ireland	4.6	3.7	5.0	3.9	3.9	14.1	11.9	18.2	17.2	17.3
Israel	..	5.1	5.2	5.3	5.2	..	14.6	16.9	16.2	16.8
Italy	11.9	11.6	13.0	12.7	13.0	32.9	28.5	31.1	30.3	31.0
Japan	7.5	9.1	10.9	12.5	12.9	26.5	35.2	41.1	39.9	40.2
Korea	1.9	3.5	5.2	6.5	6.8	10.1	16.7	23.3	25.7	25.4
Latvia	..	9.8	8.6	8.4	9.1	..	33.5	30.1	26.9	29.3
Lithuania ¹	..	9.9	11.7	12.2	12.7	..	32.2	41.1	41.5	42.1
Luxembourg ¹	9.2	9.6	10.9	10.8	10.8	27.5	26.1	29.1	28.7	27.1
Mexico	2.0	2.1	2.1	2.1	2.2	16.8	18.0	16.2	13.3	13.4
Netherlands	14.9	14.3	12.9	13.8	14.0	37.4	38.7	36.3	35.7	36.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	10.6	8.8	9.4	10.3	10.1	26.3	21.0	22.4	26.6	25.5
Poland	..	12.9	10.8	12.8	13.1	..	39.2	34.4	37.6	37.2
Portugal	7.2	7.9	8.6	9.2	9.4	27.2	25.5	28.3	26.9	26.9
Slovak Republic	..	13.9	12.0	14.7	14.8	..	41.4	42.6	42.8	43.0
Slovenia	..	15.0	15.8	15.4	15.5	..	39.7	41.9	41.5	41.4
Spain	11.2	11.5	11.9	11.5	11.7	35.4	34.9	37.9	34.1	33.9
Sweden	13.3	12.7	10.8	9.6	9.6	27.1	26.1	25.0	21.6	21.8
Switzerland ¹	5.5	6.7	6.3	6.7	6.6	23.3	24.1	23.6	23.6	23.6
Turkey	2.9	4.4	6.1	7.2	7.2	19.7	18.7	24.9	29.3	29.9
United Kingdom	5.6	5.5	6.1	6.3	6.3	17.0	16.8	18.9	19.2	19.1
United States	6.7	6.7	6.1	6.2	6.1	25.6	23.6	26.1	23.1	24.9
<i>Unweighted average</i>										
OECD Average	7.1	8.4	8.7	8.9	9.0	21.5	24.8	26.4	25.6	25.7

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210027>

Table 3.11. Taxes on payroll and workforce (3000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	1.7	1.4	1.3	1.4	1.4	6.1	4.5	5.2	4.8	4.8
Austria	2.4	2.7	2.8	2.8	2.7	6.0	6.4	6.9	6.6	6.4
Belgium ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.8	0.7	0.6	0.7	0.7	2.3	2.1	2.1	2.0	2.0
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.3	0.4	0.0	4.2	4.1	1.8	1.8
Czech Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Denmark ¹	0.3	0.2	0.2	0.3	0.3	0.7	0.4	0.5	0.5	0.6
Estonia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France ¹	0.8	1.0	1.3	1.5	1.5	1.9	2.3	3.2	3.4	3.3
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.2	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0
Hungary	..	1.4	0.4	0.9	1.0	..	3.6	1.1	2.3	2.6
Iceland	1.1	0.0	0.2	0.3	0.3	3.5	0.1	0.5	0.8	0.8
Ireland	0.4	0.0	0.2	0.1	0.2	1.3	0.0	0.7	0.6	0.8
Israel	..	1.3	1.2	1.2	1.2	..	3.6	3.8	3.7	3.8
Italy	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea	0.1	0.0	0.1	0.1	0.1	0.4	0.2	0.2	0.3	0.3
Latvia	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.0	0.0
Lithuania ¹	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Luxembourg ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	0.2	0.2	0.3	0.4	0.4	1.8	1.5	2.2	2.4	2.5
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.1
Poland	..	0.2	0.3	0.2	0.2	..	0.7	0.8	0.7	0.6
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Slovenia	..	1.5	0.1	0.1	0.0	..	4.1	0.2	0.1	0.1
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden	1.2	2.1	3.0	5.0	5.1	2.5	4.3	7.0	11.4	11.6
Switzerland ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.3	0.4
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
<i>Unweighted average</i>										
OECD Average	0.3	0.4	0.3	0.4	0.4	1.0	1.0	1.0	1.1	1.2

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210046>

Table 3.12. Taxes on property (4000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	2.5	2.7	2.4	2.9	2.7	9.0	8.8	9.4	10.0	9.5
Austria	1.1	0.6	0.5	0.5	0.5	2.7	1.3	1.3	1.3	1.3
Belgium ¹	1.6	2.1	3.1	3.5	3.4	3.8	4.7	7.2	7.9	7.8
Canada	3.5	3.3	3.8	3.9	3.9	10.0	9.5	12.3	11.9	11.6
Chile	1.0	1.3	0.8	1.1	1.1	6.2	7.0	4.1	5.4	5.2
Colombia	0.2	1.0	1.6	2.0	1.5	2.2	6.6	8.7	10.3	8.0
Czech Republic	..	0.5	0.4	0.5	0.5	..	1.4	1.3	1.4	1.3
Denmark ¹	1.9	1.6	1.8	1.8	1.8	4.3	3.3	4.1	3.9	4.1
Estonia	..	0.4	0.3	0.2	0.2	..	1.2	1.0	0.7	0.7
Finland	1.1	1.1	1.1	1.5	1.4	2.4	2.4	2.7	3.6	3.4
France ¹	2.6	3.1	3.7	4.4	4.1	6.3	7.2	8.7	9.5	9.0
Germany	1.2	0.8	0.8	1.0	1.1	3.4	2.3	2.3	2.7	2.7
Greece	1.2	2.6	1.7	3.1	3.0	4.6	7.7	5.2	8.0	7.7
Hungary	..	0.7	1.1	1.1	1.0	..	1.7	3.1	2.8	2.6
Iceland	2.6	2.8	2.3	2.1	2.0	8.4	7.9	7.0	5.5	5.5
Ireland	1.5	1.8	1.4	1.3	1.3	4.6	5.7	5.2	5.7	5.8
Israel	..	3.1	3.3	3.2	3.2	..	9.0	10.7	9.9	10.3
Italy	0.8	1.9	2.0	2.5	2.5	2.3	4.6	4.8	6.1	6.1
Japan	2.7	2.7	2.6	2.6	2.6	9.4	10.5	9.7	8.2	8.1
Korea	2.2	2.6	2.5	3.0	3.1	11.8	12.4	11.3	11.7	11.6
Latvia	..	1.1	0.9	1.0	0.9	..	3.8	3.0	3.3	3.0
Lithuania ¹	..	0.5	0.4	0.3	0.3	..	1.5	1.3	1.0	1.0
Luxembourg ¹	2.8	3.9	2.6	3.6	3.9	8.4	10.7	7.0	9.7	9.7
Mexico	0.2	0.2	0.3	0.3	0.3	1.9	1.8	2.3	1.9	2.0
Netherlands	1.5	1.9	1.4	1.6	1.6	3.7	5.3	3.8	4.0	4.0
New Zealand	2.5	1.7	2.0	1.9	1.9	6.8	5.3	6.6	6.0	5.8
Norway	1.2	1.0	1.1	1.3	1.2	2.9	2.3	2.6	3.3	3.1
Poland	..	1.4	1.3	1.4	1.3	..	4.3	4.2	4.0	3.7
Portugal	0.7	1.1	1.1	1.4	1.4	2.7	3.7	3.5	4.0	4.0
Slovak Republic	..	0.6	0.4	0.4	0.4	..	1.8	1.4	1.2	1.2
Slovenia	..	0.6	0.6	0.6	0.6	..	1.7	1.6	1.7	1.6
Spain	1.7	2.1	2.1	2.5	2.5	5.5	6.5	6.6	7.5	7.3
Sweden	1.7	1.7	1.0	1.0	0.9	3.5	3.4	2.4	2.2	2.2
Switzerland ¹	2.1	2.7	2.0	2.1	2.1	8.9	9.6	7.6	7.5	7.3
Turkey	0.3	0.7	1.0	1.1	1.0	2.3	3.2	4.1	4.5	4.3
United Kingdom	2.7	3.8	3.9	4.1	4.1	8.2	11.4	12.0	12.6	12.5
United States	3.1	2.9	3.2	4.4	3.0	11.8	10.3	13.5	16.3	12.3
<i>Unweighted average</i>										
OECD Average	1.7	1.7	1.7	1.9	1.9	5.6	5.5	5.5	5.9	5.6

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210065>

Table 3.13. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	7.8	8.8	7.3	7.5	7.3	27.8	28.8	29.0	26.3	25.5
Austria	12.4	12.4	11.7	11.9	11.7	31.5	29.3	28.7	28.4	27.7
Belgium ¹	10.8	11.3	11.2	11.0	11.1	26.1	25.9	26.1	25.0	25.2
Canada	9.1	8.4	7.4	7.7	7.8	25.8	24.2	24.0	23.4	23.5
Chile	10.6	12.0	10.0	11.0	11.2	62.9	63.8	51.2	54.8	53.3
Colombia	6.1	7.3	8.2	8.2	8.3	53.8	46.3	45.1	43.1	42.8
Czech Republic	..	10.2	10.9	11.5	11.3	..	31.5	33.8	33.4	32.3
Denmark ¹	15.0	15.7	15.0	14.7	14.6	33.8	33.4	33.6	32.0	32.9
Estonia	..	12.1	13.4	14.0	13.8	..	38.8	40.7	43.0	41.8
Finland	14.0	13.4	13.0	14.2	14.3	32.6	29.2	32.0	33.1	33.8
France ¹	11.7	11.3	11.1	12.0	12.2	28.4	26.1	26.3	26.1	26.6
Germany	9.3	10.4	10.8	10.1	10.3	26.7	28.5	30.5	26.8	26.8
Greece	11.2	11.8	12.4	15.4	15.4	44.5	35.2	38.6	39.8	39.5
Hungary	..	15.6	16.1	16.4	16.8	..	40.5	43.2	43.0	44.7
Iceland	15.6	15.9	11.4	12.6	12.4	51.3	44.1	35.2	33.7	33.3
Ireland	13.6	11.9	9.9	7.4	7.0	41.9	38.8	35.8	32.6	30.8
Israel	..	11.5	12.1	11.3	11.2	..	33.1	39.4	34.7	36.3
Italy	10.2	11.4	11.1	12.1	12.0	28.0	28.2	26.6	28.8	28.7
Japan	3.9	5.0	5.0	6.6	6.2	13.7	19.3	18.7	21.0	19.5
Korea	8.1	8.0	7.5	7.0	7.0	44.3	38.4	33.7	27.7	26.3
Latvia	..	11.2	12.0	13.7	14.1	..	38.6	41.8	43.6	45.1
Lithuania ¹	..	12.1	11.7	11.6	11.6	..	39.4	41.4	39.4	38.4
Luxembourg ¹	7.9	9.8	10.3	9.1	9.4	23.6	26.6	27.4	24.3	23.7
Mexico	5.3	4.8	4.9	5.9	5.9	44.0	41.7	38.0	36.4	36.4
Netherlands	10.5	10.9	11.2	11.6	11.7	26.4	29.7	31.5	30.0	30.1
New Zealand	12.1	11.3	12.0	12.2	12.5	33.6	34.7	39.6	38.4	37.9
Norway	14.3	13.1	11.6	12.0	11.7	35.5	31.4	27.7	30.9	29.5
Poland	..	11.6	12.6	12.8	13.1	..	35.3	40.3	37.4	37.2
Portugal	11.7	12.7	12.3	13.7	13.9	44.2	40.8	40.5	40.1	39.8
Slovak Republic	..	12.2	10.5	12.1	12.0	..	36.3	37.2	35.3	35.0
Slovenia	..	13.8	13.9	14.1	14.0	..	36.6	36.7	38.1	37.4
Spain	9.0	10.1	8.6	10.2	10.2	28.4	30.6	27.5	30.0	29.5
Sweden	12.2	12.1	12.8	12.4	12.4	24.9	24.9	29.7	28.0	28.1
Switzerland ¹	4.9	6.1	6.1	6.0	5.8	20.6	21.9	22.9	21.1	20.8
Turkey	4.1	9.9	11.8	10.7	9.7	27.9	42.0	47.7	43.5	40.5
United Kingdom	10.2	10.6	10.2	10.7	10.7	31.0	32.2	31.7	32.6	32.6
United States	4.6	4.5	4.2	4.2	4.3	17.5	16.0	18.1	15.8	17.6
<i>Unweighted average</i>										
OECD Average	9.9	10.8	10.6	11.0	10.9	33.2	33.6	33.8	33.0	32.7

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210084>

Table 3.14. Value added taxes (5111) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	0.0	3.4	3.4	3.5	3.3	0.0	11.1	13.4	12.2	11.7
Austria	8.2	7.9	7.7	7.6	7.6	20.8	18.7	18.7	18.3	18.0
Belgium ¹	6.8	7.1	7.0	6.7	6.8	16.4	16.1	16.2	15.2	15.4
Canada	0.0	3.2	4.2	4.5	4.5	0.0	9.2	13.7	13.5	13.6
Chile	6.3	7.9	7.5	8.4	8.5	37.4	41.8	38.5	41.6	40.2
Colombia	2.6	4.3	5.3	5.5	5.7	22.6	27.6	29.3	29.0	29.4
Czech Republic	..	5.9	6.6	7.6	7.6	..	18.3	20.5	22.0	21.6
Denmark ¹	8.4	9.1	9.4	9.5	9.5	18.8	19.5	21.0	20.7	21.5
Estonia	..	8.4	8.5	9.0	9.0	..	27.1	25.7	27.7	27.3
Finland	8.3	8.0	8.3	9.0	9.1	19.3	17.4	20.4	21.0	21.6
France ¹	7.6	7.2	6.8	7.0	7.1	18.4	16.7	16.1	15.3	15.4
Germany	5.8	6.7	7.0	7.0	7.0	16.6	18.4	19.8	18.4	18.2
Greece	6.2	6.3	7.1	8.1	8.3	24.6	18.9	22.0	21.0	21.3
Hungary	..	8.7	8.5	9.3	9.7	..	22.4	22.9	24.4	25.8
Iceland	8.7	10.3	7.3	8.9	8.8	28.5	28.5	22.7	23.8	23.6
Ireland	6.6	7.1	6.0	4.4	4.4	20.4	22.9	21.7	19.3	19.3
Israel	..	7.4	7.5	7.4	7.5	..	21.1	24.4	22.9	24.2
Italy	5.3	6.2	6.1	6.2	6.2	14.7	15.4	14.5	14.8	14.8
Japan	1.2	2.3	2.5	4.1	4.1	4.4	9.1	9.6	13.0	12.8
Korea	3.4	3.6	3.9	4.1	4.1	18.7	17.0	17.5	16.0	15.3
Latvia	..	7.0	6.7	8.1	8.4	..	23.9	23.3	25.7	27.0
Lithuania ¹	..	7.5	7.8	7.8	7.8	..	24.4	27.5	26.6	25.8
Luxembourg ¹	4.0	4.9	6.4	5.9	6.1	12.1	13.2	17.0	15.8	15.4
Mexico	3.2	2.8	3.8	3.7	3.9	26.1	24.7	29.4	23.1	24.3
Netherlands	6.5	6.4	6.7	6.8	6.8	16.5	17.3	18.7	17.4	17.6
New Zealand	8.1	8.1	9.3	9.5	9.7	22.4	24.9	30.7	30.2	29.6
Norway	7.6	8.2	7.8	8.6	8.4	18.8	19.8	18.6	22.2	21.3
Poland	..	6.9	7.6	7.8	8.1	..	21.0	24.2	22.8	23.1
Portugal	5.2	7.6	7.5	8.6	8.7	19.6	24.4	24.7	25.1	25.1
Slovak Republic	..	6.8	6.1	7.0	7.1	..	20.4	21.8	20.5	20.5
Slovenia	..	8.5	8.1	8.1	8.2	..	22.6	21.3	21.8	22.0
Spain	5.0	5.8	5.2	6.5	6.6	15.7	17.6	16.5	19.2	19.0
Sweden	7.3	8.2	9.0	9.2	9.2	14.8	16.8	21.0	20.7	21.0
Switzerland ¹	2.8	3.6	3.4	3.4	3.3	11.6	13.1	12.7	12.0	11.7
Turkey	2.7	5.7	5.4	5.0	4.8	18.3	24.2	21.7	20.1	19.8
United Kingdom	5.5	5.9	6.1	6.9	7.0	16.9	18.1	19.0	20.9	21.1
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Unweighted average</i>										
OECD Average	5.1	6.3	6.4	6.8	6.8	16.9	19.6	20.5	20.4	20.4

.. Not available

Note: Full time series can be accessed at <http://oe.cd/full-time-series>.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210103>

Table 3.15. Tax revenues of sub-sectors of general government as % of GDP

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018
Federal countries															
Australia	..	..	..	20.3	21.9	23.3	4.0	5.4	4.4	1.1	1.0	1.0	0.0	0.0	0.0
Austria	..	0.2	0.2	18.8	26.7	27.8	3.9	0.7	0.7	4.5	1.7	1.3	9.2	12.0	12.3
Belgium ¹	0.6	0.4	0.4	25.4	25.8	23.1	..	0.8	4.5	1.7	2.0	2.0	11.2	13.8	13.9
Canada	..	..	..	14.8	13.5	13.8	10.1	12.8	13.1	3.1	3.4	3.3	3.1	4.8	3.0
Germany	0.4	0.2	0.2	11.5	11.4	11.4	7.6	7.9	9.1	3.1	2.7	3.3	11.7	14.1	14.5
Mexico	..	..	..	..	7.5	13.1	..	0.3	0.7	..	0.2	0.3	..	2.2	2.2
Switzerland ¹	..	..	..	6.9	8.0	10.1	6.1	6.2	7.0	4.6	4.5	4.3	4.9	6.8	6.6
United States	..	..	..	11.2	11.0	9.6	4.8	5.3	5.0	3.6	3.5	3.7	5.0	6.7	6.1
<i>Unweighted average</i>	0.5	0.3	0.3	15.6	15.7	16.5	6.1	4.9	5.6	3.1	2.4	2.4	6.5	7.6	7.3
Regional countries															
Colombia ²	..	..	..	..	10.1	14.1	..	0.9	1.0	..	1.4	2.4	..	3.6	1.8
Spain ²	..	0.2	0.2	8.6	16.0	14.4	..	1.6	5.3	0.8	2.7	3.2	8.5	10.8	11.4
Unitary countries															
Chile	..	..	..	..	16.5	18.2	..	..	..	..	1.2	1.7	..	0.7	1.2
Czech Republic	..	0.0	0.2	..	19.9	19.1	..	..	..	..	0.3	0.4	..	14.3	15.3
Denmark ¹	0.4	0.2	0.1	25.4	31.7	32.2	..	..	..	11.0	14.6	12.0	0.0	0.0	0.0
Estonia	..	0.0	0.2	..	29.6	27.0	..	..	..	..	0.3	0.3	..	5.2	5.4
Finland	..	0.2	0.1	20.3	20.7	20.8	..	..	..	8.5	9.9	9.6	7.4	13.7	11.8
France ¹	0.2	0.3	0.2	17.9	18.0	15.4	..	..	..	2.6	4.7	6.2	14.2	19.5	24.1
Greece	..	0.2	0.2	12.5	18.8	26.2	..	..	..	0.6	0.6	0.9	5.5	8.8	11.7
Hungary	..	0.0	0.1	..	26.0	23.1	..	..	..	..	1.0	2.2	..	13.7	12.0
Iceland	..	..	..	24.0	24.3	27.0	..	..	..	5.5	6.4	10.3	0.0	0.0	0.0
Ireland	0.6	0.5	0.1	21.6	26.4	18.8	..	..	..	2.0	0.8	0.5	3.6	4.0	3.3
Israel	..	..	..	..	28.1	23.3	..	..	..	..	2.3	2.4	..	4.9	5.2
Italy	..	0.1	0.2	13.0	24.1	23.8	..	..	..	0.2	2.1	4.9	11.2	12.1	13.0
Japan	..	..	..	9.2	10.6	11.7	..	..	..	5.1	6.5	7.4	5.8	8.7	12.9
Korea	..	..	..	12.9	12.9	15.5	..	..	..	1.5	3.5	4.5	0.1	2.3	6.8
Latvia	..	0.0	0.2	..	13.0	16.5	..	..	..	..	5.8	5.7	..	11.0	8.9
Lithuania ¹	..	0.0	0.3	..	19.8	16.9	..	..	..	..	0.6	0.4	..	7.2	12.7
Luxembourg ¹	0.2	0.2	0.3	20.0	23.1	27.2	..	..	..	2.1	2.3	1.8	9.1	9.3	10.5
Netherlands	0.6	0.5	0.4	22.2	20.9	23.1	..	..	..	0.4	1.2	1.4	14.5	14.7	14.0
New Zealand	..	..	..	27.7	33.7	30.7	..	..	..	2.3	1.9	2.2	0.0	0.0	0.0
Norway	..	..	..	19.7	22.7	33.5	..	..	..	8.7	7.9	6.1	10.5	8.8	0.0
Poland	..	0.0	0.2	..	22.4	17.4	..	..	..	..	3.1	4.5	..	11.1	13.1
Portugal	..	0.2	0.2	12.3	21.2	23.3	..	..	..	0.0	1.6	2.5	6.5	6.3	8.9
Slovak Republic	..	0.0	0.2	..	24.7	19.2	..	..	..	..	0.5	0.6	..	14.2	14.3
Slovenia	..	0.0	0.1	..	19.8	18.6	..	..	..	..	2.4	3.4	..	17.0	15.3
Sweden	..	0.3	0.3	19.7	21.2	22.9	..	..	..	11.2	13.9	15.4	7.5	9.8	5.3
Turkey	..	..	..	..	12.3	14.5	..	..	..	..	2.1	2.3	..	2.0	7.2
United Kingdom	0.3	0.3	0.2	24.1	22.7	24.8	..	..	..	3.8	1.1	1.7	6.0	5.2	6.3
<i>Unweighted average</i>	0.4	0.2	0.2	18.9	21.7	21.9	..	..	..	4.1	3.6	4.1	6.4	8.3	8.9

.. Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

StatLink  <https://doi.org/10.1787/888934210122>

Table 3.16. Main central government taxes as % of total tax revenues of central government, 2018

	1000 Income & profits	2000 Social security ³	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	74.2	0.0	0.2	0.0	25.6	0.0
Austria	43.4	7.8	6.4	1.2	40.7	0.5
Belgium ¹	56.9	0.1	0.0	2.2	40.8	0.0
Canada	72.7	7.3	0.0	0.0	20.0	0.0
Germany	45.5	0.0	0.0	0.1	54.4	0.0
Mexico	54.4	0.0	0.0	0.0	44.1	1.5
Switzerland ¹	44.5	0.0	0.0	2.0	53.4	0.1
United States	90.7	0.0	0.0	1.2	8.1	0.0
<i>Unweighted average</i>	60.3	1.9	0.8	0.8	35.9	0.3
Regional countries						
Colombia ²	46.0	0.0	2.5	5.2	45.9	0.4
Spain ²	41.2	2.0	0.0	0.3	56.4	0.1
Unitary countries						
Chile	41.4	1.4	0.0	2.1	56.4	-1.3
Czech Republic	41.2	0.0	0.0	1.3	57.4	0.0
Denmark ¹	52.5	0.1	0.9	1.6	44.9	0.0
Estonia	27.5	22.4	0.0	0.0	50.0	0.0
Finland	28.5	0.0	0.0	3.2	68.3	0.1
France ¹	35.9	2.3	1.0	6.2	54.2	0.4
Greece	34.1	0.1	0.0	8.2	57.6	0.0
Hungary	28.2	2.0	4.1	2.6	62.9	0.3
Iceland	37.4	13.1	1.1	1.4	44.8	2.3
Ireland	54.7	3.1	0.9	4.7	36.5	0.0
Israel	43.5	0.0	5.1	3.7	47.7	0.0
Italy	50.5	0.0	0.0	6.1	43.3	0.0
Japan	55.1	0.0	0.0	5.3	39.6	0.0
Korea	53.1	0.0	0.0	6.8	38.6	1.5
Latvia	13.6	1.8	0.1	0.9	83.7	0.0
Lithuania ¹	33.1	0.0	0.0	0.0	66.8	0.0
Luxembourg ¹	51.4	1.0	0.0	13.7	33.6	0.2
Netherlands	49.8	0.0	0.0	3.7	46.1	0.5
New Zealand	60.2	0.0	0.0	0.1	39.7	0.0
Norway	33.6	30.1	0.2	1.4	34.7	0.0
Poland	25.8	0.0	1.3	0.0	72.9	0.0
Portugal	39.6	4.4	0.0	0.8	53.7	1.4
Slovak Republic	37.0	2.4	0.0	0.0	60.6	0.0
Slovenia	25.4	0.8	0.3	0.0	73.5	0.0
Sweden	3.1	18.7	22.1	2.5	53.4	0.2
Turkey	35.2	0.0	0.0	4.9	59.2	0.8
United Kingdom	46.9	0.0	0.5	9.9	42.7	0.0
<i>Unweighted average</i>	38.5	3.8	1.4	3.4	52.7	0.2

Note: Excluding social security contributions accruing to social security funds.

1. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.
3. These comprise only social security contributions accruing to central government.

StatLink  <https://doi.org/10.1787/888934210141>

Table 3.17. Main state government taxes as % of total tax revenues of state government, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	29.9	39.6	30.4	0.0
Austria ¹	48.7	18.9	9.1	1.8	17.5	4.0
Belgium ^{1,2}	45.8	1.2	0.0	38.3	14.6	0.0
Canada	47.0	5.2	5.1	4.7	38.0	0.0
Germany ¹	53.1	0.0	0.0	6.8	40.1	0.0
Mexico	0.0	0.0	60.7	18.7	15.8	4.8
Switzerland ²	76.4	0.0	0.0	16.7	6.2	0.7
United States	42.1	0.0	0.2	3.4	54.3	0.0
<i>Unweighted average</i>	39.2	3.2	13.1	16.3	27.1	1.2
Regional countries						
Colombia ³	0.0	0.0	0.0	0.0	72.3	27.7
Spain ^{1,3}	68.0	0.0	0.0	19.9	12.1	0.0
Unitary countries						
Chile	..	..	..	..	..	..
Czech Republic	..	..	..	..	..	..
Denmark	..	..	..	..	..	..
Estonia	..	..	..	..	..	..
Finland	..	..	..	..	..	..
France	..	..	..	..	..	..
Greece	..	..	..	..	..	..
Hungary	..	..	..	..	..	..
Iceland	..	..	..	..	..	..
Ireland	..	..	..	..	..	..
Israel	..	..	..	..	..	..
Italy	..	..	..	..	..	..
Japan	..	..	..	..	..	..
Korea	..	..	..	..	..	..
Latvia	..	..	..	..	..	..
Lithuania	..	..	..	..	..	..
Luxembourg	..	..	..	..	..	..
Netherlands	..	..	..	..	..	..
New Zealand	..	..	..	..	..	..
Norway	..	..	..	..	..	..
Poland	..	..	..	..	..	..
Portugal	..	..	..	..	..	..
Slovak Republic	..	..	..	..	..	..
Slovenia	..	..	..	..	..	..
Sweden	..	..	..	..	..	..
Turkey	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	..
<i>Unweighted average</i>	..	..	..	..	..	..

.. Not available

1. Payments to the European Union are excluded from these comparisons.

2. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

3. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

StatLink  <https://doi.org/10.1787/888934210160>

Table 3.18. Main local government taxes as % of total tax revenues of local government, 2018

	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	5.2	69.4	14.8	7.6	2.9
Belgium ^{1,2}	35.1	0.1	0.0	57.3	7.5	0.0
Canada	0.0	0.0	0.0	97.3	1.7	1.0
Germany ¹	79.0	0.0	0.0	12.8	8.0	0.2
Mexico	0.0	0.0	0.0	78.5	2.8	18.7
Switzerland ²	81.7	0.0	0.0	15.7	0.6	2.0
United States	5.5	0.0	0.0	73.1	21.3	0.0
<i>Unweighted average</i>	25.2	0.7	8.7	56.2	6.2	3.1
Regional countries						
Colombia ³	0.0	0.0	0.0	34.0	45.6	20.4
Spain ^{1,3}	17.9	0.0	0.0	44.4	37.6	0.1
Unitary countries						
Chile	0.0	0.0	0.0	42.4	57.6	0.0
Czech Republic ¹	0.0	0.0	0.0	56.9	43.1	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	82.0	18.0	0.0
Finland ¹	91.9	0.0	0.0	8.1	0.0	0.0
France ^{1,2}	0.0	0.0	7.2	50.9	34.9	6.9
Greece ¹	0.0	0.0	0.0	93.6	6.4	0.0
Hungary ¹	0.0	0.0	0.0	17.8	82.1	0.0
Iceland	80.7	0.0	0.0	16.2	3.1	0.0
Ireland ¹	0.0	9.9	0.0	90.1	0.0	0.0
Israel	0.0	0.0	0.0	95.1	4.9	0.0
Italy ¹	19.2	0.0	0.0	22.2	30.8	27.7
Japan	50.7	0.0	0.0	26.5	21.7	1.1
Korea	20.2	0.0	1.8	46.1	23.5	8.4
Latvia ¹	85.1	0.0	0.0	13.6	1.3	0.0
Lithuania ²	0.0	0.0	0.0	85.1	14.9	0.0
Luxembourg ^{1,2}	92.4	0.0	0.0	6.6	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	86.9	13.1	0.0
Norway	86.5	0.0	0.0	12.8	0.8	0.0
Poland ¹	65.1	0.0	0.0	29.3	4.4	1.1
Portugal ¹	25.0	0.0	0.0	48.4	26.5	0.1
Slovak Republic ¹	0.0	0.0	0.0	65.7	34.3	0.0
Slovenia ¹	76.1	0.0	0.0	17.8	6.0	0.0
Sweden ¹	97.6	0.0	0.0	2.4	0.0	0.0
Turkey	30.0	0.0	0.0	14.4	48.9	6.7
United Kingdom ¹	0.0	0.0	0.0	100.0	0.0	0.0
<i>Unweighted average</i>	33.7	0.4	0.3	44.2	19.4	1.9

1. Payments to the European Union are excluded from these comparisons.

2. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

3. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

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Table 3.19. Gross domestic product for tax reporting years at market prices, in billions of national currency

		1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia ¹	AUD	24.3	414.5	705.1	1 177.3	1 416.6	1 598.5	1 660.7	1 849.9	1 947.2	2 044.3
Austria	EUR	18.5	137.5	213.6	284.0	295.9	323.9	344.3	370.3	385.7	398.7
Belgium	EUR	20.9	170.1	256.4	343.6	363.1	392.9	416.7	446.0	459.5	473.1
Canada	CAD	61.3	696.1	1 125.5	1 577.7	1 666.0	1 902.2	1 990.4	2 141.1	2 223.9	2 303.9
Chile	CLP	..	10 522.7	42 005.2	90 702.9	111 508.6	137 876.2	159 553.3	179 756.1	191 266.0	198 440.7
Colombia	COP	..	22 731.4	195 108.6	428 506.0	544 060.0	714 093.0	804 692.0	920 471.0	985 931.0	1 062 342.5
Czech Republic	CZK	..	731.2	2 386.3	3 859.5	3 992.9	4 142.8	4 625.4	5 110.7	5 408.8	5 748.7
Denmark	DKK	71.5	855.6	1 326.9	1 738.8	1 810.9	1 929.7	2 036.4	2 175.1	2 246.0	2 314.5
Estonia	EUR	..	..	6.2	16.4	14.9	19.0	20.8	23.9	25.9	28.1
Finland	EUR	4.5	91.0	136.4	187.1	188.1	204.3	211.4	225.9	233.7	240.6
France	EUR	76.4	1 053.5	1 478.6	1 941.4	1 995.3	2 117.2	2 198.4	2 297.2	2 360.7	2 425.7
Germany	EUR	234.8	1 306.7	2 109.1	2 499.6	2 564.4	2 811.4	3 026.2	3 259.9	3 356.4	3 449.1
Greece	EUR	0.7	45.5	141.2	232.7	226.0	180.7	177.3	180.2	184.7	187.5
Hungary	HUF	..	..	13 324.1	25 701.4	27 268.9	30 290.3	34 785.2	38 835.2	42 661.8	46 786.7
Iceland	ISK	0.2	377.6	707.8	1 378.1	1 672.7	1 959.0	2 293.9	2 616.3	2 787.4	2 965.6
Ireland	EUR	1.3	37.9	108.4	197.2	167.7	179.7	262.8	297.1	324.0	347.2
Israel	ILS	..	119.4	541.1	735.6	874.9	1 056.8	1 166.5	1 269.4	1 330.1	1 406.7
Italy	EUR	22.4	730.9	1 241.5	1 614.8	1 611.3	1 612.8	1 655.4	1 736.6	1 766.2	1 787.7
Japan ¹	JPY	35 108.0	464 025.4	528 446.7	530 922.8	499 429.1	507 255.2	532 786.0	547 548.0	548 121.6	552 499.7
Korea	KRW	852.8	202 832.6	651 634.4	1 089 660.2	1 322 611.2	1 500 819.1	1 658 020.4	1 835 698.2	1 893 497.0	1 913 963.5
Latvia	EUR	..	..	6.8	22.6	18.0	22.8	24.4	26.8	29.1	30.5
Lithuania	EUR	..	..	13.4	29.0	28.0	35.0	37.3	42.3	45.3	48.4
Luxembourg	EUR	1.0	11.0	23.1	37.2	40.2	46.5	52.1	56.8	60.1	63.5
Mexico	MXN	..	843.6	6 693.7	11 504.1	13 366.4	16 277.2	18 551.5	21 911.9	23 491.5	24 239.1
Netherlands	EUR	35.6	263.0	452.0	619.2	639.2	660.5	690.0	738.1	774.0	810.2
New Zealand ¹	NZD	4.1	75.9	122.2	189.1	205.9	236.8	257.8	293.1	303.6	308.3
Norway	NOK	57.2	749.9	1 507.3	2 350.2	2 591.5	3 071.2	3 111.2	3 295.4	3 530.9	3 549.4
Poland	PLN	..	62.7	747.0	1 187.6	1 445.3	1 656.9	1 800.2	1 989.4	2 120.5	2 273.6
Portugal	EUR	0.6	56.0	128.4	175.5	179.6	170.5	179.7	195.9	204.3	212.3
Slovak Republic	EUR	..	10.0	31.7	63.2	68.1	74.4	79.8	84.5	89.6	94.2
Slovenia	EUR	..	0.9	18.9	35.1	36.4	36.5	38.9	43.0	45.8	48.0
Spain	EUR	8.7	328.7	647.9	1 075.5	1 072.7	1 020.3	1 077.6	1 161.9	1 204.2	1 244.8
Sweden	SEK	129.3	1 549.8	2 408.2	3 320.3	3 573.6	3 822.7	4 260.5	4 625.1	4 828.3	5 021.3
Switzerland	CHF	68.1	358.5	459.4	576.1	608.8	638.2	654.3	669.5	689.5	698.7
Turkey	TRY	0.0	0.5	171.5	887.7	1 167.7	1 823.4	2 350.9	3 133.7	3 758.3	4 320.2
United Kingdom	GBP	36.4	615.7	1 095.7	1 549.8	1 601.9	1 782.1	1 916.9	2 071.7	2 144.3	2 216.5
United States	USD	709.0	5 963.1	10 252.3	14 451.9	14 992.1	16 784.9	18 238.3	19 543.0	20 611.9	21 433.2

.. Not available

1. GDP is fiscal year. The year Y is calculated (at annual rate) as the average of: Q2(Y) to Q1(Y+1) for Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.

Source: OECD National Accounts.

StatLink  <https://doi.org/10.1787/888934210198>

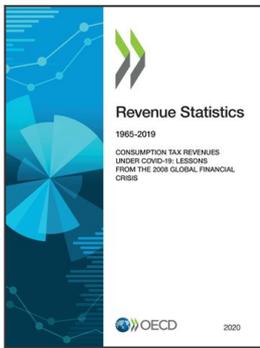
Table 3.20. Exchange rates used, national currency per US dollar at market exchange rates

		1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia	AUD	0.9	1.3	1.7	1.2	1.1	1.0	1.3	1.3	1.3	1.4
Austria	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Belgium	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Canada	CAD	1.1	1.2	1.5	1.1	1.0	1.0	1.3	1.3	1.3	1.3
Chile	CLP	0.0	304.9	539.4	522.2	510.0	495.3	654.3	648.7	641.9	703.3
Colombia	COP	10.5	502.3	2 087.9	2 078.3	1 898.6	1 868.8	2 741.9	2 951.3	2 955.7	3 280.8
Czech Republic	CZK	..	..	38.6	20.3	19.1	19.6	24.6	23.4	21.7	22.9
Denmark	DKK	6.9	6.2	8.1	5.4	5.6	5.6	6.7	6.6	6.3	6.7
Estonia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Finland	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
France	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Germany	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Greece	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Hungary	HUF	..	63.2	282.3	183.6	207.8	223.6	279.2	274.5	270.2	290.6
Iceland	ISK	0.4	58.4	78.8	64.1	122.2	122.2	131.9	106.8	108.3	122.6
Ireland	EUR	0.5	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Israel	ILS	0.0	2.0	4.1	4.1	3.7	3.6	3.9	3.6	3.6	3.6
Italy	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Japan	JPY	361.5	144.8	107.8	117.8	87.8	97.6	121.0	112.2	110.4	109.0
Korea	KRW	266.3	708.0	1 130.6	929.5	1 155.4	1 094.9	1 131.3	1 130.6	1 100.2	1 165.3
Latvia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Lithuania	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Luxembourg	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Mexico	MXN	0.0	2.8	9.5	10.9	12.6	12.8	15.9	18.9	19.2	19.2
Netherlands	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
New Zealand	NZD	0.7	1.7	2.2	1.4	1.4	1.2	1.4	1.4	1.4	1.5
Norway	NOK	7.2	6.3	8.8	5.9	6.0	5.9	8.1	8.3	8.1	8.8
Poland	PLN	0.0	1.0	4.3	2.8	3.0	3.2	3.8	3.8	3.6	3.8
Portugal	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Slovak Republic	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Slovenia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Spain	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Sweden	SEK	5.2	5.9	9.2	6.8	7.2	6.5	8.4	8.5	8.7	9.5
Switzerland	CHF	4.3	1.4	1.7	1.2	1.0	0.9	1.0	1.0	1.0	1.0
Turkey	TRY	0.0	0.0	0.6	1.3	1.5	1.9	2.7	3.6	4.8	5.7
United Kingdom	GBP	0.4	0.6	0.7	0.5	0.6	0.6	0.7	0.8	0.7	0.8
United States	USD	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

.. Not available

Source: OECD Financial indicators data.

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