

3 Tax Levels and Tax Structures, 1965-2020

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 2019. 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 France, Luxembourg and Poland 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 Austria, Belgium, Denmark, Lithuania and Switzerland the capital transfers were instead subtracted directly from the specific taxes to which they relate.

Countries reporting capital transfers include:

- Austria in 2020.
- Belgium from 1995.
- Denmark from 1971.
- France from 1992.
- Lithuania from 1999.
- Luxembourg from 2013.
- Poland from 1995 to 2019.
- Switzerland from 1990.

Table 3.1. Total tax revenue as % of GDP

	1965	1990	2000	2007	2010	2013	2015	2018	2019	2020p
Australia	20.6	28.1	30.5	29.5	25.2	27.0	27.7	28.5	27.7	..
Austria ¹	33.5	39.3	42.3	40.5	41.0	42.6	43.1	42.3	42.6	42.1
Belgium ¹	30.8	41.4	43.8	42.9	42.9	45.0	44.1	43.9	42.7	43.1
Canada	25.0	35.1	34.7	32.5	31.0	31.1	32.8	33.5	33.8	34.4
Chile	..	16.9	18.8	22.7	19.6	19.9	20.4	21.1	20.9	19.3
Colombia	..	11.3	15.7	19.3	18.1	20.0	19.9	19.3	19.7	18.7
Costa Rica	..	22.4	21.1	23.1	22.1	23.0	22.9	23.2	23.6	22.9
Czech Republic	..	..	32.3	34.1	32.2	33.7	33.1	35.0	34.8	34.4
Denmark ¹	29.1	44.4	46.9	46.4	44.8	45.9	46.1	44.2	46.6	46.5
Estonia	..	..	31.1	31.0	33.2	31.7	33.3	33.0	33.5	34.5
Finland	30.0	42.9	45.8	41.4	40.6	43.4	43.5	42.4	42.3	41.9
France ¹	33.7	41.2	43.4	42.5	42.1	45.4	45.3	45.9	44.9	45.4
Germany	31.7	34.8	36.4	35.4	35.5	37.0	37.3	38.4	38.6	38.3
Greece	17.1	25.2	33.4	31.8	32.3	35.9	36.6	40.0	39.5	38.8
Hungary	..	..	38.5	39.3	36.9	38.5	38.7	36.8	36.5	35.7
Iceland	25.7	30.5	35.9	38.3	32.1	34.3	35.1	36.4	34.8	36.1
Ireland	24.5	32.4	30.8	30.8	27.7	28.7	23.2	22.4	21.9	20.2
Israel	..	..	34.8	34.1	30.6	30.6	31.2	30.8	30.2	29.7
Italy	24.6	36.3	40.5	41.6	41.7	43.8	43.0	41.7	42.4	42.9
Japan	17.3	27.7	25.3	27.2	26.2	28.6	30.2	31.6	31.4	..
Korea	..	18.6	20.9	23.7	22.4	23.1	23.7	26.7	27.3	28.0
Latvia	..	..	29.1	28.2	28.6	29.2	29.9	31.1	31.2	31.9
Lithuania ¹	..	..	30.8	30.1	28.3	26.7	28.7	30.2	30.3	31.2
Luxembourg ¹	26.4	33.5	36.9	36.2	37.6	38.2	36.2	39.5	38.9	38.3
Mexico	..	12.1	11.5	12.0	12.8	13.3	15.9	16.1	16.3	17.9
Netherlands	30.5	39.7	36.9	35.7	35.7	36.1	37.0	38.8	39.3	39.7
New Zealand	24.5	36.2	32.5	33.9	30.3	30.5	31.5	32.2	31.5	32.2
Norway	29.4	40.2	41.7	42.0	41.8	39.8	38.4	39.4	39.9	38.6
Poland ¹	..	..	32.9	34.6	31.3	32.1	32.4	35.1	35.1	36.0
Portugal	15.7	26.5	30.9	31.8	30.4	34.0	34.4	34.7	34.5	34.8
Slovak Republic	..	..	33.6	29.2	28.1	31.0	32.7	34.2	34.6	34.8
Slovenia	..	..	37.7	38.1	37.8	37.2	37.3	37.3	37.2	36.9
Spain	14.3	31.5	33.0	36.4	31.3	33.1	33.8	34.7	34.7	36.6
Sweden	30.9	48.8	50.0	44.9	42.9	42.5	42.6	43.8	42.8	42.6
Switzerland ¹	16.0	23.1	27.0	25.4	25.6	26.0	26.6	26.8	27.4	27.6
Turkey	10.6	14.5	23.5	22.9	24.7	25.2	25.0	24.0	23.1	23.9
United Kingdom	30.1	32.9	32.8	32.9	32.1	31.9	31.8	32.9	32.7	32.8
United States	23.6	26.0	28.3	26.7	23.4	25.5	26.2	24.9	25.0	25.5
<i>Unweighted average</i>										
OECD Average²	24.8	30.8	32.9	32.9	31.6	32.7	32.9	33.5	33.4	33.5

.. Not available

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

1. 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.
2. 2020: calculated by applying the unweighted average percentage change for 2020 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2019.

StatLink  <https://stat.link/1fnur>

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

	1965	1990	2000	2007	2010	2013	2015	2018	2019	2020p
Australia	5.6	90.8	117.3	289.9	346.5	401.9	344.3	401.2	380.0	..
Austria ¹	..	68.6	83.2	157.6	160.5	183.3	164.7	192.2	189.4	181.1
Belgium ¹	..	89.4	103.6	201.9	206.2	234.9	204.0	238.3	227.7	221.4
Canada	14.2	210.1	260.0	477.2	501.4	574.9	511.1	576.8	588.7	565.3
Chile	..	5.8	14.6	39.4	42.8	55.3	49.7	62.8	58.3	48.9
Colombia	..	5.1	14.7	39.8	51.9	76.5	58.4	64.4	63.7	50.8
Costa Rica	..	1.3	3.2	6.2	8.3	11.7	13.0	14.5	15.1	14.1
Czech Republic	..	..	20.0	64.9	67.4	71.4	62.3	87.1	87.8	84.3
Denmark ¹	3.0	61.4	76.9	148.3	144.2	157.6	139.5	157.7	162.0	165.7
Estonia	..	..	1.8	7.0	6.5	7.9	7.6	10.1	10.4	10.6
Finland	..	49.6	57.5	106.0	101.1	117.7	102.1	116.8	113.6	113.4
France ¹	..	550.7	591.8	1 130.7	1 113.7	1 275.1	1 104.3	1 279.6	1 224.8	1 192.1
Germany	..	577.4	706.9	1 210.4	1 206.8	1 379.1	1 250.9	1 527.5	1 501.4	1 471.1
Greece	..	14.6	43.5	101.3	95.9	85.7	71.6	84.8	81.1	73.3
Hungary	..	..	18.2	55.0	48.7	52.2	48.4	59.1	59.6	55.3
Iceland	0.1	2.0	3.2	8.3	4.4	5.5	6.2	9.6	8.7	7.8
Ireland	0.7	15.6	30.7	83.2	61.5	68.3	67.5	86.0	87.4	85.8
Israel	..	..	46.2	61.1	71.9	90.1	93.7	114.9	120.2	121.1
Italy	..	336.6	463.6	918.8	889.9	938.3	788.9	872.4	850.3	807.6
Japan	17.1	920.0	1 224.6	1 281.0	1 545.1	1 469.0	1 386.4	1 594.7	1 616.8	..
Korea	..	52.6	120.5	278.2	256.2	317.2	347.9	460.4	449.7	456.3
Latvia	..	..	1.8	8.8	6.8	8.9	8.1	10.7	10.6	10.7
Lithuania ¹	..	..	3.8	11.9	10.5	12.4	11.9	16.2	16.5	17.4
Luxembourg ¹	..	4.7	7.8	18.4	20.0	23.6	20.9	28.0	27.7	28.0
Mexico	..	35.9	81.2	126.5	135.9	169.6	186.1	198.0	207.9	193.7
Netherlands	..	132.6	153.7	302.5	301.9	316.6	283.3	354.4	357.3	361.7
New Zealand	1.4	16.1	17.3	46.0	47.0	59.5	56.8	67.4	65.2	71.0
Norway	2.4	48.2	71.4	168.5	179.3	208.1	148.2	172.0	161.9	140.0
Poland ¹	..	..	56.6	148.7	150.4	167.1	154.9	206.5	209.7	214.4
Portugal	..	18.8	36.6	76.5	72.2	76.9	68.5	83.9	82.6	80.2
Slovak Republic	..	..	9.8	25.3	25.4	30.6	28.9	36.1	36.3	36.3
Slovenia	..	..	6.6	18.3	18.2	18.0	16.1	20.2	20.1	19.7
Spain	..	131.6	197.3	536.1	444.4	448.5	404.6	492.2	483.1	468.1
Sweden	7.8	127.7	131.5	220.7	212.7	249.4	215.5	243.2	228.7	230.5
Switzerland ¹	2.6	61.6	75.5	125.4	154.6	185.3	187.1	197.2	200.2	207.5
Turkey	1.3	30.2	64.5	156.2	192.0	240.8	215.5	186.3	175.7	171.6
United Kingdom	30.6	359.4	544.0	1 018.0	795.1	889.1	933.8	939.5	926.0	887.8
United States	167.0	1 552.4	2 900.5	3 868.6	3 517.1	4 291.8	4 773.7	5 110.0	5 336.5	5 336.0
<i>Unweighted average</i>										
OECD Average	19.5	192.1	220.1	356.4	347.8	394.0	382.5	430.9	432.7	..

.. Not available

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

1. 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.


StatLink  <https://stat.link/reyzs7>

Table 3.3. Tax revenue of main headings as % of GDP, 2019

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	16.4	0.0	1.3	2.7	7.3	0.0	..
Austria	12.5	14.9	2.7	0.5	11.7	0.2	0.2
Belgium ¹	15.1	13.2	0.0	3.4	11.0	0.0	0.4
Canada	16.8	4.7	0.7	3.9	7.7	0.0	..
Chile	7.3	1.5	0.0	1.1	11.1	-0.1	..
Colombia	6.4	1.9	0.3	1.8	8.5	0.9	..
Costa Rica	4.9	8.1	1.4	0.4	8.2	0.5	..
Czech Republic	7.9	15.4	0.0	0.4	11.1	0.0	0.2
Denmark ¹	30.1	0.0	0.3	2.0	14.1	0.0	0.1
Estonia	7.4	11.7	0.0	0.2	14.2	0.0	0.2
Finland	14.8	11.8	0.0	1.4	14.2	0.0	0.2
France ¹	11.5	14.8	1.8	3.9	12.4	0.5	0.2
Germany	12.6	14.6	0.0	1.1	10.3	0.0	0.2
Greece	8.5	12.2	0.0	3.1	15.7	0.0	0.2
Hungary	6.5	11.7	1.0	0.9	16.3	0.1	0.1
Iceland	17.4	3.2	0.3	2.1	11.3	0.6	..
Ireland	10.0	3.7	0.2	1.2	6.8	0.0	0.1
Israel	9.9	5.2	1.1	3.1	10.8	0.0	..
Italy	13.4	13.3	0.0	2.4	12.0	1.4	0.2
Japan	9.7	12.9	0.0	2.6	6.2	0.1	..
Korea	9.1	7.3	0.1	3.1	7.0	0.7	..
Latvia	6.7	9.6	0.0	0.9	14.1	0.0	0.2
Lithuania ¹	8.8	9.6	0.0	0.3	11.6	0.0	0.3
Luxembourg ¹	15.2	10.8	0.0	3.8	9.1	0.0	0.3
Mexico	6.9	2.3	0.4	0.3	6.2	0.3	..
Netherlands	12.2	13.4	0.0	1.5	12.1	0.1	0.4
New Zealand	17.3	0.0	0.0	1.9	12.2	0.0	..
Norway	16.3	10.6	0.1	1.3	11.7	0.0	..
Poland ¹	7.5	13.2	0.3	1.3	12.8	0.0	0.2
Portugal	9.5	9.6	0.0	1.4	13.7	0.3	0.2
Slovak Republic	7.1	15.0	0.0	0.4	12.1	0.0	0.2
Slovenia	7.2	15.7	0.0	0.6	13.6	0.0	0.1
Spain	9.9	12.3	0.0	2.5	10.0	0.0	0.2
Sweden	15.3	9.2	5.3	0.9	12.1	0.0	0.1
Switzerland ¹	13.2	6.5	0.0	2.1	5.4	0.1	..
Turkey	5.6	7.2	0.0	1.0	9.0	0.3	..
United Kingdom	11.3	6.5	0.1	4.1	10.7	0.0	0.2
United States	11.6	6.1	0.0	2.9	4.4	0.0	..
<i>Unweighted average</i>							
OECD Average	11.3	8.9	0.5	1.8	10.8	0.2	0.2

.. Not available

1. 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.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://stat.link/6epit3>

Table 3.4. Tax revenue of main headings as % of total tax revenue, 2019

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	59.2	0.0	4.7	9.8	26.3	0.0	..
Austria	29.5	34.9	6.4	1.3	27.5	0.5	0.4
Belgium ¹	35.3	31.0	0.0	8.0	25.6	0.0	1.0
Canada	49.6	13.9	2.2	11.4	22.8	0.1	..
Chile	34.8	7.3	0.0	5.5	53.0	-0.6	..
Colombia	32.3	9.5	1.7	9.1	43.0	4.4	..
Costa Rica	20.9	34.2	5.9	1.9	34.8	2.3	..
Czech Republic	22.8	44.2	0.0	1.2	31.9	0.0	0.4
Denmark ¹	64.7	0.1	0.6	4.3	30.3	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	0.1	0.4
France ¹	25.7	33.0	4.0	8.7	27.6	1.1	0.4
Germany	32.6	37.9	0.0	2.9	26.6	0.0	0.5
Greece	21.6	30.8	0.0	7.7	39.9	0.0	0.5
Hungary	17.7	32.0	2.9	2.6	44.7	0.2	0.4
Iceland	49.9	9.2	0.9	6.0	32.3	1.8	..
Ireland	45.6	16.8	1.0	5.7	30.8	0.0	0.6
Israel	32.8	17.4	3.8	10.2	35.9	0.0	..
Italy	31.6	31.2	0.0	5.7	28.3	3.2	0.4
Japan	30.8	41.1	0.0	8.2	19.7	0.3	..
Korea	33.2	26.7	0.3	11.4	25.8	2.5	..
Latvia	21.3	30.6	0.0	3.0	45.0	0.0	0.5
Lithuania ¹	29.0	31.8	0.0	1.0	38.2	0.0	0.9
Luxembourg ¹	39.1	27.7	0.0	9.8	23.3	0.1	0.7
Mexico	42.4	13.8	2.5	2.0	37.6	1.6	..
Netherlands	31.0	34.2	0.0	3.8	30.7	0.2	1.1
New Zealand	55.1	0.0	0.0	6.2	38.7	0.0	..
Norway	40.7	26.5	0.1	3.2	29.4	0.0	..
Poland ¹	21.4	37.6	0.7	3.6	36.5	0.1	0.6
Portugal	27.4	27.8	0.0	4.1	39.8	0.8	0.5
Slovak Republic	20.4	43.4	0.0	1.2	35.0	0.0	0.4
Slovenia	19.5	42.2	0.1	1.7	36.6	0.0	0.4
Spain	28.7	35.3	0.0	7.1	28.9	0.0	0.6
Sweden	35.7	21.4	12.4	2.2	28.2	0.1	0.3
Switzerland ¹	48.2	23.7	0.0	7.7	19.9	0.5	..
Turkey	24.2	31.4	0.0	4.2	39.0	1.2	..
United Kingdom	34.7	19.7	0.4	12.4	32.8	0.0	0.5
United States	46.4	24.5	0.1	11.5	17.5	0.0	..
<i>Unweighted average</i>							
OECD Average	34.0	25.9	1.3	5.5	32.6	0.5	0.5

.. Not available

1. 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.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://stat.link/1qzcel>

Table 3.5. Tax revenue of main headings as % of GDP, 2020p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria ¹	11.6	15.6	2.7	0.6	11.5	0.2	0.2
Belgium ¹	15.2	13.7	0.0	3.4	10.7	0.0	0.4
Canada	17.1	4.9	0.8	4.2	7.4	0.0	..
Chile	6.3	1.5	0.0	1.0	10.6	-0.1	..
Colombia	6.2	1.9	0.4	1.8	7.8	0.8	..
Costa Rica	4.6	8.3	1.5	0.5	7.6	0.5	..
Czech Republic	7.5	15.8	0.0	0.2	10.8	0.0	0.1
Denmark ¹	29.9	0.1	0.3	2.0	14.3	0.0	0.1
Estonia	7.8	12.9	0.0	0.2	13.6	0.0	0.2
Finland	14.7	11.5	0.0	1.5	14.2	0.0	0.2
France ¹	11.9	14.8	1.9	4.0	12.3	0.5	0.2
Germany	12.0	15.2	0.0	1.3	9.8	0.0	0.2
Greece	7.9	12.9	0.0	3.1	14.9	0.0	0.2
Hungary	6.3	11.1	1.0	1.1	16.2	0.1	0.1
Iceland	18.3	3.2	0.3	2.4	11.2	0.7	..
Ireland	9.8	3.4	0.2	1.1	5.6	0.0	0.1
Israel	10.0	5.1	1.2	2.9	10.6	0.0	..
Italy	14.2	13.5	0.0	2.5	11.5	1.2	0.2
Japan	9.2	..	0.0	2.6	6.6	0.1	..
Korea	8.7	7.8	0.1	4.0	6.8	0.6	..
Latvia	6.8	10.1	0.0	0.9	14.0	0.0	0.1
Lithuania ¹	8.8	10.4	0.0	0.3	11.7	0.0	0.3
Luxembourg ¹	14.4	11.2	0.0	3.8	8.8	0.0	0.3
Mexico	7.6	2.5	0.5	0.3	6.7	0.4	..
Netherlands	12.1	13.6	0.0	1.7	12.0	0.2	0.4
New Zealand	17.8	0.0	0.0	1.9	12.5	0.0	..
Norway	13.6	11.2	0.1	1.3	12.4	0.0	..
Poland	7.5	13.8	0.3	1.3	12.2	0.9	0.2
Portugal	9.6	10.3	0.0	1.5	13.0	0.3	0.2
Slovak Republic	6.6	15.5	0.0	0.5	12.2	0.0	0.1
Slovenia	6.7	16.8	0.0	0.6	12.6	0.0	0.2
Spain	10.7	13.7	0.0	2.4	9.8	0.0	0.2
Sweden	15.2	9.1	5.1	1.0	12.2	0.0	0.1
Switzerland ¹	13.2	6.9	0.0	2.2	5.2	0.1	..
Turkey	5.2	7.1	0.0	1.1	10.2	0.2	..
United Kingdom	11.8	6.9	0.1	3.9	10.1	0.0	0.2
United States	11.8	6.3	0.0	3.0	4.3	0.0	..

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France and Luxembourg, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.


StatLink  <https://stat.link/e47prb>

Table 3.6. Tax revenue of main headings as % of total tax revenue, 2020p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria ¹	27.4	37.0	6.5	1.4	27.2	0.4	0.4
Belgium ¹	35.4	31.8	0.0	8.0	24.8	0.0	0.9
Canada	49.7	14.2	2.2	12.1	21.6	0.1	..
Chile	32.4	8.0	0.0	5.2	54.9	-0.5	..
Colombia	32.9	9.9	2.0	9.7	41.4	4.1	..
Costa Rica	20.1	36.1	6.5	2.0	33.3	2.0	..
Czech Republic	21.9	46.1	0.0	0.6	31.5	0.0	0.4
Denmark ¹	64.3	0.1	0.6	4.2	30.7	0.0	0.3
Estonia	22.7	37.3	0.0	0.6	39.3	0.0	0.5
Finland	35.0	27.5	0.0	3.6	33.9	0.1	0.4
France ¹	26.2	32.7	4.2	8.8	27.0	1.2	0.5
Germany	31.3	39.7	0.0	3.3	25.7	0.0	0.5
Greece	20.4	33.2	0.0	7.9	38.5	0.0	0.5
Hungary	17.7	31.0	2.7	3.0	45.4	0.3	0.4
Iceland	50.7	8.9	0.9	6.8	31.0	1.8	..
Ireland	48.6	17.0	1.0	5.7	27.8	0.0	0.5
Israel	33.5	17.0	3.9	9.9	35.7	0.0	..
Italy	33.0	31.5	0.0	5.7	26.9	2.9	0.4
Japan	..	..	..	..	..	..	..
Korea	30.9	28.0	0.3	14.2	24.4	2.1	..
Latvia	21.4	31.6	0.0	3.0	44.0	0.0	0.5
Lithuania ¹	28.1	33.4	0.0	1.0	37.5	0.0	0.9
Luxembourg ¹	37.5	29.3	0.0	10.0	23.0	0.1	0.9
Mexico	42.7	13.9	2.5	1.6	37.2	2.1	..
Netherlands	30.6	34.3	0.0	4.2	30.3	0.6	1.1
New Zealand	55.2	0.0	0.0	5.9	38.8	0.0	..
Norway	35.3	28.9	0.2	3.4	32.2	0.0	..
Poland	20.7	38.4	0.9	3.6	33.8	2.6	0.4
Portugal	27.8	29.5	0.0	4.2	37.5	1.0	0.5
Slovak Republic	18.9	44.6	0.0	1.4	35.1	0.0	0.4
Slovenia	18.3	45.7	0.1	1.7	34.2	0.0	0.4
Spain	29.1	37.5	0.0	6.7	26.7	0.0	0.6
Sweden	35.7	21.5	11.9	2.2	28.6	0.1	0.3
Switzerland ¹	47.8	25.1	0.0	7.8	18.8	0.5	..
Turkey	21.9	29.7	0.0	4.4	43.0	1.0	..
United Kingdom	35.9	20.9	0.4	11.8	31.0	0.0	0.5
United States	46.2	24.8	0.1	11.9	16.9	0.0	..

.. Not available

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France and Luxembourg, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://stat.link/ho5dpm>

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	2018	2019	1990	2000	2010	2018	2019
Australia	16.1	17.6	14.3	17.1	16.4	57.1	57.9	56.7	60.1	59.2
Austria	10.0	12.0	11.5	12.4	12.5	25.5	28.3	28.1	29.3	29.5
Belgium ¹	15.3	16.9	14.7	16.1	15.1	36.9	38.6	34.2	36.8	35.3
Canada	17.0	17.4	14.5	16.5	16.8	48.6	50.1	46.6	49.2	49.6
Chile	3.9	4.4	7.5	7.6	7.3	23.2	23.3	38.1	35.8	34.8
Colombia	3.4	3.6	4.8	6.5	6.4	29.9	23.2	26.6	33.7	32.3
Costa Rica	2.3	2.8	3.8	4.7	4.9	10.0	13.2	17.1	20.4	20.9
Czech Republic	..	7.4	6.5	7.9	7.9	..	22.8	20.2	22.6	22.8
Denmark ¹	27.2	28.8	27.5	27.4	30.1	61.2	61.4	61.5	62.1	64.7
Estonia	..	7.7	6.6	7.5	7.4	..	24.8	19.8	22.6	21.9
Finland	16.8	19.7	14.4	14.8	14.8	39.2	43.1	35.5	34.9	35.0
France ¹	6.6	10.8	9.5	11.5	11.5	16.1	24.8	22.6	25.1	25.7
Germany	11.3	11.0	10.1	12.6	12.6	32.4	30.1	28.3	32.7	32.6
Greece	5.0	9.0	7.1	9.2	8.5	19.9	26.8	22.0	22.9	21.6
Hungary	..	9.4	7.6	6.7	6.5	..	24.3	20.7	18.2	17.7
Iceland	9.0	14.3	14.3	18.0	17.4	29.7	39.9	44.4	49.4	49.9
Ireland	12.3	13.4	11.1	10.2	10.0	38.0	43.6	40.1	45.7	45.6
Israel	..	13.8	8.9	10.1	9.9	..	39.6	29.2	32.7	32.8
Italy	13.2	13.4	13.6	13.0	13.4	36.5	33.2	32.7	31.0	31.6
Japan	13.9	8.8	7.9	10.1	9.7	50.2	34.8	30.2	31.9	30.8
Korea	6.1	6.0	6.3	9.1	9.1	32.8	28.8	28.0	34.1	33.2
Latvia	..	7.0	7.2	7.0	6.7	..	24.1	25.0	22.6	21.3
Lithuania ¹	..	8.3	4.6	5.8	8.8	..	27.0	16.2	19.1	29.0
Luxembourg ¹	13.5	13.5	13.6	15.6	15.2	40.2	36.5	36.2	39.6	39.1
Mexico	4.1	4.1	5.1	7.1	6.9	34.0	36.0	39.8	44.0	42.4
Netherlands	12.8	9.6	9.9	11.5	12.2	32.3	25.9	27.9	29.6	31.0
New Zealand	21.6	19.5	16.3	18.1	17.3	59.6	60.0	53.8	56.3	55.1
Norway	14.2	18.9	19.8	16.4	16.3	35.2	45.3	47.3	41.8	40.7
Poland ¹	..	6.7	6.3	7.4	7.5	..	20.4	20.1	21.1	21.4
Portugal	6.8	9.1	8.1	9.8	9.5	25.7	29.4	26.7	28.3	27.4
Slovak Republic	..	6.9	5.3	7.1	7.1	..	20.5	18.8	20.8	20.4
Slovenia	..	6.8	7.4	7.3	7.2	..	18.0	19.6	19.6	19.5
Spain	9.7	9.3	8.7	10.1	9.9	30.6	28.1	28.0	29.3	28.7
Sweden	20.3	21.4	15.3	15.8	15.3	41.6	42.7	35.7	36.0	35.7
Switzerland ¹	10.8	11.8	11.7	12.8	13.2	46.8	43.8	45.7	47.6	48.2
Turkey	4.9	6.9	5.3	5.8	5.6	33.5	29.5	21.3	24.1	24.2
United Kingdom	12.9	13.0	12.0	11.6	11.3	39.3	39.6	37.4	35.2	34.7
United States	11.8	14.2	9.9	11.4	11.6	45.2	50.1	42.3	45.9	46.4
<i>Unweighted average</i>										
OECD Average	11.5	11.5	10.2	11.3	11.3	36.2	33.9	32.2	34.0	34.0

.. Not available

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

1. 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.

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	2018	2019	1990	2000	2010	2018	2019
Australia	12.1	11.5	9.8	11.7	11.6	43.0	37.7	38.7	41.2	42.0
Austria	8.2	9.3	9.2	9.4	9.6	21.0	22.0	22.4	22.2	22.6
Belgium ¹	13.2	13.8	12.1	11.8	11.3	32.0	31.4	28.2	26.9	26.5
Canada	14.3	12.8	10.9	12.0	12.2	40.8	36.8	35.0	35.7	36.0
Chile	0.9	1.4	1.3	1.4	1.5	5.6	7.6	6.8	6.7	7.2
Colombia	0.2	0.8	1.0	1.2	1.3	1.8	4.9	5.3	6.4	6.8
Costa Rica	0.0	0.0	1.0	1.3	1.4	0.0	0.0	4.6	5.8	6.1
Czech Republic	..	4.2	3.3	4.3	4.4	..	12.9	10.2	12.2	12.7
Denmark ¹	24.0	24.7	23.3	24.1	24.3	54.0	52.6	52.0	54.5	52.1
Estonia	..	6.8	5.3	5.5	5.5	..	22.0	15.9	16.5	16.5
Finland	14.9	14.0	12.0	12.2	12.2	34.7	30.6	29.5	28.9	29.0
France ¹	4.4	7.8	7.2	9.4	9.3	10.7	17.9	17.0	20.5	20.7
Germany	9.6	9.2	8.6	10.5	10.6	27.6	25.3	24.1	27.2	27.4
Greece	3.6	4.3	4.0	6.4	6.0	14.1	13.0	12.4	16.1	15.2
Hungary	..	7.2	6.4	5.4	5.2	..	18.6	17.4	14.7	14.2
Iceland	8.2	12.5	11.7	14.5	14.3	26.9	34.8	36.5	39.8	41.0
Ireland	10.7	9.8	8.8	7.0	6.9	33.1	31.9	31.6	31.4	31.7
Israel	..	10.1	5.5	6.3	6.3	..	29.1	18.0	20.6	20.9
Italy	9.5	10.1	11.2	10.7	11.0	26.3	24.8	26.9	25.7	25.8
Japan	7.7	5.3	4.9	6.0	5.9	27.8	21.0	18.6	19.1	18.8
Korea	3.7	3.1	3.2	4.9	4.8	20.0	14.6	14.2	18.4	17.5
Latvia	..	5.5	6.2	6.0	6.5	..	18.8	21.6	19.2	20.8
Lithuania ¹	..	7.6	3.6	4.3	7.2	..	24.8	12.7	14.1	23.9
Luxembourg ¹	8.1	6.8	7.9	9.3	9.3	24.1	18.5	20.9	23.6	23.9
Mexico	..	..	2.3	3.4	3.4	..	..	18.3	21.2	20.8
Netherlands	9.8	5.6	7.7	8.0	8.5	24.7	15.1	21.5	20.5	21.6
New Zealand	17.4	14.0	11.4	12.1	12.4	48.0	43.1	37.7	37.5	39.5
Norway	10.5	10.1	9.9	10.0	10.4	26.2	24.2	23.7	25.4	26.0
Poland ¹	..	4.3	4.3	5.3	5.3	..	13.2	13.9	15.1	15.1
Portugal	4.2	5.3	5.4	6.5	6.3	15.9	17.0	17.7	18.7	18.4
Slovak Republic	..	3.3	2.6	3.6	3.8	..	9.9	9.3	10.5	10.9
Slovenia	..	5.5	5.6	5.4	5.3	..	14.6	14.7	14.4	14.2
Spain	6.9	6.4	6.9	7.7	7.9	21.7	19.3	22.1	22.1	22.7
Sweden	18.8	17.7	12.1	12.9	12.3	38.5	35.4	28.1	29.5	28.7
Switzerland ¹	7.5	7.9	8.1	8.2	8.4	32.3	29.4	31.8	30.7	30.6
Turkey	3.9	5.2	3.5	3.7	3.8	26.8	22.2	14.0	15.4	16.3
United Kingdom	9.7	9.5	9.2	9.0	9.0	29.4	29.0	28.6	27.4	27.6
United States	9.8	11.9	8.1	10.1	10.3	37.7	42.2	34.8	40.6	41.1
<i>Unweighted average</i>										
OECD Average	9.0	8.3	7.2	7.9	8.0	26.6	23.4	22.0	23.1	23.5

.. Not available

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

1. 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.

StatLink  <https://stat.link/jwvq9b>

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	2018	2019	1990	2000	2010	2018	2019
Australia	4.0	6.2	4.5	5.4	4.7	14.1	20.2	17.9	18.9	17.1
Austria	1.4	1.9	1.9	2.7	2.7	3.6	4.6	4.6	6.4	6.4
Belgium ¹	2.0	3.1	2.5	4.3	3.7	4.8	7.2	5.9	9.8	8.7
Canada	2.5	4.2	3.2	4.1	4.2	7.0	12.2	10.5	12.2	12.3
Chile	2.1	2.1	4.0	4.7	4.9	12.4	11.2	20.4	22.1	23.4
Colombia	1.6	2.6	3.8	4.9	4.7	13.9	16.7	20.7	25.6	24.0
Costa Rica	0.0	0.0	2.3	2.5	2.8	0.0	0.0	10.3	11.0	11.9
Czech Republic	..	3.2	3.2	3.6	3.5	..	9.9	10.0	10.4	10.1
Denmark ¹	1.7	3.2	2.3	2.8	3.1	3.9	6.8	5.1	6.2	6.7
Estonia	..	0.9	1.3	2.0	1.8	..	2.8	4.0	6.1	5.5
Finland	1.9	5.7	2.4	2.5	2.5	4.5	12.5	6.0	6.0	6.0
France ¹	2.2	3.0	2.3	2.1	2.2	5.3	6.9	5.5	4.6	4.9
Germany	1.7	1.8	1.5	2.1	2.0	4.8	4.8	4.2	5.6	5.2
Greece	1.4	4.0	2.6	2.2	2.2	5.5	11.9	7.9	5.6	5.6
Hungary	..	2.2	1.2	1.3	1.3	..	5.7	3.3	3.6	3.5
Iceland	0.8	1.2	0.9	2.4	2.1	2.8	3.3	2.7	6.5	5.9
Ireland	1.6	3.6	2.4	3.2	3.1	4.9	11.7	8.5	14.3	14.0
Israel	..	3.3	2.6	3.2	3.1	..	9.6	8.6	10.4	10.1
Italy	3.6	2.8	2.3	1.9	2.0	10.0	6.9	5.5	4.4	4.6
Japan	6.2	3.5	3.0	4.1	3.8	22.4	13.7	11.6	12.9	12.0
Korea	2.4	3.0	3.1	4.2	4.3	12.8	14.1	13.8	15.7	15.7
Latvia	..	1.5	1.0	1.1	0.2	..	5.3	3.4	3.4	0.5
Lithuania ¹	..	0.7	1.0	1.5	1.6	..	2.2	3.5	5.0	5.1
Luxembourg ¹	5.4	6.6	5.8	6.3	5.9	16.1	18.0	15.3	16.0	15.2
Mexico	..	..	1.8	3.4	3.3	..	..	14.4	21.3	20.1
Netherlands	3.0	4.0	2.3	3.5	3.7	7.5	10.9	6.4	9.0	9.4
New Zealand	2.3	4.0	3.7	5.0	3.9	6.5	12.4	12.2	15.6	12.4
Norway	3.6	8.8	9.9	6.5	5.9	9.0	21.0	23.6	16.4	14.7
Poland ¹	..	2.4	1.9	2.1	2.2	..	7.3	6.2	5.9	6.3
Portugal	2.1	3.7	2.7	3.3	3.1	8.0	11.9	9.0	9.6	9.0
Slovak Republic	..	2.6	2.4	3.3	3.0	..	7.6	8.7	9.6	8.8
Slovenia	..	1.1	1.8	1.9	2.0	..	3.0	4.9	5.2	5.3
Spain	2.8	2.9	1.8	2.5	2.1	8.8	8.8	5.9	7.1	6.0
Sweden	1.5	3.6	3.2	2.8	3.0	3.1	7.3	7.6	6.5	7.0
Switzerland ¹	1.7	2.4	2.6	3.0	3.1	7.3	8.8	10.1	11.4	11.4
Turkey	1.0	1.7	1.8	2.1	1.8	6.7	7.3	7.3	8.7	7.9
United Kingdom	3.3	3.5	2.8	2.6	2.3	9.9	10.6	8.9	7.8	7.0
United States	2.0	2.2	1.8	1.3	1.3	7.5	7.9	7.5	5.3	5.4
<i>Unweighted average</i>										
OECD Average	2.3	3.1	2.7	3.1	3.0	8.0	9.3	9.0	10.1	9.6

.. Not available

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

1. 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.

StatLink  <https://stat.link/npf3sj>

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	2018	2019	1990	2000	2010	2018	2019
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	14.7	14.9	32.9	33.8	34.2	34.8	34.9
Belgium ¹	13.7	13.5	13.9	13.3	13.2	33.2	30.8	32.4	30.2	31.0
Canada	4.3	4.7	4.6	4.6	4.7	12.1	13.6	14.9	13.8	13.9
Chile	1.5	1.4	1.3	1.5	1.5	9.0	7.3	6.8	6.9	7.3
Colombia	0.9	2.6	2.1	1.8	1.9	7.9	16.3	11.7	9.6	9.5
Costa Rica	6.5	6.4	7.3	8.0	8.1	28.9	30.4	33.1	34.3	34.2
Czech Republic	..	14.3	14.4	15.3	15.4	..	44.3	44.8	43.8	44.2
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	12.7	11.5	11.7	..	35.1	38.4	34.9	35.0
Finland	11.0	11.5	12.0	11.8	11.8	25.6	25.2	29.7	27.9	27.9
France ¹	18.1	15.6	16.1	16.0	14.8	44.1	35.8	38.2	34.9	33.0
Germany	13.0	14.2	13.8	14.5	14.6	37.5	39.0	38.9	37.7	37.9
Greece	7.6	10.1	11.0	11.9	12.2	30.2	30.3	34.2	29.9	30.8
Hungary	..	11.3	11.6	11.6	11.7	..	29.4	31.4	31.6	32.0
Iceland	1.0	2.8	3.8	3.5	3.2	3.1	7.7	11.8	9.5	9.2
Ireland	4.6	3.7	5.1	3.7	3.7	14.1	11.9	18.2	16.6	16.8
Israel	..	5.1	5.2	5.3	5.2	..	14.6	16.9	17.1	17.4
Italy	11.9	11.6	13.0	13.0	13.3	32.9	28.5	31.1	31.1	31.2
Japan	7.3	8.9	10.8	12.7	12.9	26.5	35.2	41.1	40.2	41.1
Korea	1.9	3.5	5.2	6.8	7.3	10.1	16.7	23.3	25.4	26.7
Latvia	..	9.8	8.6	9.1	9.6	..	33.5	30.1	29.3	30.6
Lithuania ¹	..	9.9	11.6	12.6	9.6	..	32.2	41.1	41.8	31.8
Luxembourg ¹	9.2	9.6	10.9	10.8	10.8	27.5	26.1	29.0	27.3	27.7
Mexico	2.0	2.1	2.1	2.2	2.3	16.8	18.0	16.2	13.4	13.8
Netherlands	14.9	14.3	12.9	14.0	13.4	37.4	38.7	36.3	36.0	34.2
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	10.1	10.6	26.3	21.0	22.4	25.5	26.5
Poland ¹	..	12.9	10.8	13.1	13.2	..	39.2	34.4	37.2	37.6
Portugal	7.2	7.9	8.6	9.3	9.6	27.2	25.6	28.4	26.9	27.8
Slovak Republic	..	13.9	12.0	14.7	15.0	..	41.4	42.6	43.0	43.4
Slovenia	..	15.0	15.8	15.4	15.7	..	39.7	41.9	41.4	42.2
Spain	11.2	11.5	11.9	11.7	12.3	35.4	34.9	37.9	33.9	35.3
Sweden	13.3	12.7	10.8	9.6	9.2	27.2	25.5	25.1	21.9	21.4
Switzerland ¹	5.4	6.5	6.1	6.4	6.5	23.3	24.2	23.7	23.8	23.7
Turkey	2.9	4.4	6.1	7.2	7.2	19.7	18.7	24.9	29.9	31.4
United Kingdom	5.6	5.5	6.1	6.3	6.5	17.0	16.8	18.9	19.2	19.7
United States	6.7	6.7	6.1	6.1	6.1	25.6	23.6	26.1	24.5	24.5
<i>Unweighted average</i>										
OECD Average	7.1	8.4	8.6	9.0	8.9	21.8	24.9	26.6	25.9	25.9

.. Not available

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

1. 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.

StatLink  <https://stat.link/354lo2>

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	2018	2019	1990	2000	2010	2018	2019
Australia	1.7	1.4	1.3	1.4	1.3	6.1	4.5	5.2	4.8	4.7
Austria	2.4	2.7	2.8	2.7	2.7	6.0	6.4	6.9	6.4	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	2.2
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	0.4	0.3	0.0	4.2	4.1	1.8	1.7
Costa Rica	1.4	1.3	1.3	1.4	1.4	6.4	6.3	5.9	6.0	5.9
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	0.6	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	1.8	1.9	2.3	3.2	3.3	4.0
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	2.6	2.9
Iceland	1.1	0.0	0.2	0.3	0.3	3.5	0.1	0.5	0.8	0.9
Ireland	0.4	0.0	0.2	0.2	0.2	1.3	0.0	0.7	0.8	1.0
Israel	..	1.3	1.2	1.2	1.1	..	3.6	3.8	3.8	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	2.5	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 ¹	..	0.2	0.3	0.2	0.3	..	0.7	0.8	0.6	0.7
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	0.0	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	5.1	5.3	2.5	4.2	7.0	11.6	12.4
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	0.4	0.4
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
<i>Unweighted average</i>										
OECD Average	0.4	0.4	0.4	0.4	0.5	1.2	1.2	1.2	1.3	1.3

.. Not available

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

1. 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.

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	2018	2019	1990	2000	2010	2018	2019
Australia	2.5	2.7	2.4	2.7	2.7	9.0	8.8	9.4	9.5	9.8
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	3.4	3.4	3.8	4.7	7.2	7.8	8.0
Canada	3.5	3.3	3.8	3.9	3.9	10.0	9.5	12.3	11.5	11.4
Chile	1.0	1.3	0.8	1.1	1.1	6.2	7.0	4.1	5.2	5.5
Colombia	0.2	1.0	1.6	1.5	1.8	2.2	6.6	8.7	8.0	9.1
Costa Rica	0.3	0.2	0.3	0.4	0.4	1.3	0.9	1.5	1.8	1.9
Czech Republic	..	0.5	0.4	0.5	0.4	..	1.4	1.3	1.3	1.2
Denmark ¹	1.9	1.6	1.9	1.8	2.0	4.3	3.3	4.1	4.1	4.3
Estonia	..	0.4	0.3	0.2	0.2	..	1.2	1.0	0.7	0.6
Finland	1.1	1.1	1.1	1.4	1.4	2.4	2.4	2.7	3.4	3.4
France ¹	2.6	3.0	3.5	4.0	3.9	6.3	6.9	8.4	8.7	8.7
Germany	1.2	0.8	0.8	1.1	1.1	3.4	2.3	2.3	2.8	2.9
Greece	1.2	2.6	1.7	3.1	3.1	4.6	7.7	5.2	7.7	7.7
Hungary	..	0.7	1.1	1.0	0.9	..	1.7	3.1	2.6	2.6
Iceland	2.6	2.8	2.3	2.0	2.1	8.4	7.9	7.0	5.5	6.0
Ireland	1.5	1.8	1.4	1.3	1.2	4.6	5.7	5.1	5.9	5.7
Israel	..	3.1	3.3	3.2	3.1	..	9.0	10.7	10.2	10.2
Italy	0.8	1.9	2.0	2.5	2.4	2.3	4.6	4.8	6.0	5.7
Japan	2.6	2.7	2.6	2.6	2.6	9.4	10.5	9.7	8.1	8.2
Korea	2.2	2.6	2.5	3.1	3.1	11.8	12.4	11.3	11.6	11.4
Latvia	..	1.1	0.9	0.9	0.9	..	3.8	3.0	3.0	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	3.9	3.8	8.4	10.7	7.0	9.8	9.8
Mexico	0.2	0.2	0.3	0.3	0.3	1.9	1.8	2.3	2.0	2.0
Netherlands	1.5	1.9	1.4	1.6	1.5	3.7	5.3	3.8	4.0	3.8
New Zealand	2.5	1.7	2.0	1.9	1.9	6.8	5.3	6.6	5.8	6.2
Norway	1.2	1.0	1.1	1.2	1.3	2.9	2.3	2.6	3.1	3.2
Poland ¹	..	1.4	1.3	1.3	1.3	..	4.3	4.2	3.7	3.6
Portugal	0.7	1.1	1.1	1.4	1.4	2.7	3.7	3.7	4.2	4.1
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	1.6	1.7
Spain	1.7	2.1	2.1	2.5	2.5	5.5	6.5	6.6	7.3	7.1
Sweden	1.7	1.7	1.0	0.9	0.9	3.5	3.3	2.4	2.2	2.2
Switzerland ¹	2.1	2.6	2.0	2.0	2.1	8.9	9.7	7.7	7.5	7.7
Turkey	0.3	0.7	1.0	1.0	1.0	2.3	3.2	4.1	4.3	4.2
United Kingdom	2.7	3.8	3.8	4.1	4.1	8.2	11.4	12.0	12.6	12.4
United States	3.1	2.9	3.1	2.9	2.9	11.7	10.3	13.5	11.8	11.5
<i>Unweighted average</i>										
OECD Average	1.7	1.7	1.6	1.8	1.8	5.5	5.3	5.4	5.5	5.5

.. Not available

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

1. 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.

StatLink <https://stat.link/8t7sra>

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	2018	2019	1990	2000	2010	2018	2019
Australia	7.8	8.8	7.2	7.3	7.3	27.8	28.8	28.8	25.5	26.3
Austria	12.4	12.4	11.7	11.7	11.7	31.5	29.3	28.7	27.7	27.5
Belgium ¹	10.8	11.3	11.2	11.1	11.0	26.1	25.9	26.1	25.2	25.6
Canada	9.1	8.4	7.4	7.8	7.7	25.8	24.2	24.0	23.4	22.8
Chile	10.6	12.0	10.0	11.3	11.1	62.9	63.8	51.2	53.3	53.0
Colombia	6.1	7.3	8.2	8.2	8.5	53.8	46.3	45.1	42.8	43.0
Costa Rica	10.2	9.9	8.9	8.1	8.2	45.5	46.7	40.3	35.0	34.8
Czech Republic	..	10.2	10.9	11.3	11.1	..	31.5	33.8	32.3	31.9
Denmark ¹	15.0	15.7	15.0	14.6	14.1	33.9	33.5	33.6	33.0	30.3
Estonia	..	12.1	13.5	13.8	14.2	..	38.8	40.7	41.8	42.4
Finland	14.0	13.4	13.0	14.3	14.2	32.5	29.2	32.0	33.8	33.7
France ¹	11.7	11.5	11.2	12.3	12.4	28.4	26.4	26.6	26.9	27.6
Germany	9.3	10.4	10.8	10.3	10.3	26.7	28.5	30.5	26.7	26.6
Greece	11.2	11.8	12.5	15.8	15.7	44.5	35.2	38.6	39.5	39.9
Hungary	..	15.6	16.0	16.5	16.3	..	40.6	43.3	44.8	44.7
Iceland	15.6	15.8	11.3	12.1	11.3	51.3	44.1	35.2	33.2	32.3
Ireland	13.6	11.9	9.9	6.9	6.8	41.9	38.8	35.8	31.0	30.8
Israel	..	11.5	12.0	11.1	10.8	..	33.1	39.4	36.2	35.9
Italy	10.2	11.4	11.1	12.0	12.0	28.0	28.2	26.6	28.7	28.3
Japan	3.8	4.9	4.9	6.2	6.2	13.7	19.3	18.7	19.5	19.7
Korea	8.2	8.0	7.5	7.0	7.0	44.3	38.4	33.7	26.3	25.8
Latvia	..	11.2	12.0	14.0	14.1	..	38.6	41.8	45.1	45.0
Lithuania ¹	..	12.1	11.7	11.5	11.6	..	39.4	41.4	38.1	38.2
Luxembourg ¹	7.9	9.8	10.4	9.1	9.1	23.6	26.6	27.6	23.2	23.3
Mexico	5.3	4.8	4.9	5.9	6.2	44.0	41.7	38.0	36.4	37.6
Netherlands	10.5	10.9	11.2	11.7	12.1	26.4	29.7	31.5	30.1	30.7
New Zealand	12.1	11.3	12.0	12.2	12.2	33.6	34.7	39.6	37.9	38.7
Norway	14.3	13.1	11.6	11.6	11.7	35.5	31.4	27.7	29.4	29.4
Poland ¹	..	11.6	12.6	13.1	12.8	..	35.3	40.3	37.2	36.5
Portugal	11.7	12.6	12.3	13.8	13.7	44.2	40.7	40.4	39.7	39.8
Slovak Republic	..	12.2	10.5	11.9	12.1	..	36.3	37.2	34.9	35.0
Slovenia	..	13.8	13.9	13.9	13.6	..	36.6	36.7	37.2	36.6
Spain	9.0	10.1	8.6	10.2	10.0	28.4	30.6	27.5	29.5	28.9
Sweden	12.2	12.1	12.7	12.4	12.1	25.0	24.2	29.7	28.2	28.2
Switzerland ¹	4.8	6.0	5.8	5.5	5.4	20.9	22.2	22.5	20.5	19.9
Turkey	4.1	9.9	11.8	9.7	9.0	27.9	42.0	47.7	40.5	39.0
United Kingdom	10.2	10.6	10.1	10.7	10.7	31.0	32.2	31.6	32.7	32.8
United States	4.5	4.5	4.2	4.4	4.4	17.5	16.0	18.1	17.7	17.5
<i>Unweighted average</i>										
OECD Average	9.9	10.8	10.5	10.8	10.8	33.7	33.9	34.0	32.8	32.6

.. Not available

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

1. 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.


StatLink  <https://stat.link/l4d1wg>

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	2018	2019	1990	2000	2010	2018	2019
Australia	0.0	3.4	3.3	3.3	3.2	0.0	11.1	13.1	11.7	11.7
Austria	8.2	7.9	7.7	7.6	7.7	20.8	18.7	18.7	18.0	18.0
Belgium ¹	6.8	7.1	7.0	6.7	6.7	16.4	16.1	16.2	15.4	15.6
Canada	0.0	3.2	4.2	4.5	4.5	0.0	9.2	13.7	13.6	13.3
Chile	6.3	7.9	7.5	8.5	8.3	37.4	41.8	38.5	40.2	39.9
Colombia	2.6	4.3	5.3	5.7	5.8	22.6	27.6	29.3	29.4	29.6
Costa Rica	4.1	4.8	4.6	4.1	4.4	18.1	22.8	21.0	17.8	18.5
Czech Republic	..	5.9	6.6	7.6	7.5	..	18.3	20.5	21.6	21.6
Denmark ¹	8.3	9.1	9.4	9.5	9.3	18.7	19.5	20.9	21.5	20.1
Estonia	..	8.4	8.5	9.0	9.0	..	27.1	25.7	27.3	26.7
Finland	8.3	8.0	8.3	9.2	9.2	19.3	17.4	20.4	21.6	21.7
France ¹	7.6	7.2	6.8	7.1	7.1	18.4	16.7	16.1	15.4	15.9
Germany	5.8	6.7	7.0	7.0	7.0	16.6	18.4	19.8	18.2	18.2
Greece	6.2	6.3	7.1	8.5	8.4	24.6	18.9	22.0	21.3	21.3
Hungary	..	8.7	8.5	9.5	9.5	..	22.5	23.0	25.9	26.1
Iceland	8.7	10.2	7.3	8.6	8.0	28.4	28.5	22.7	23.6	22.9
Ireland	6.6	7.0	6.0	4.3	4.3	20.4	22.9	21.7	19.4	19.6
Israel	..	7.4	7.5	7.4	7.2	..	21.2	24.4	24.1	23.9
Italy	5.3	6.2	6.1	6.2	6.2	14.7	15.4	14.5	14.8	14.7
Japan	1.2	2.3	2.5	4.0	4.1	4.4	9.1	9.6	12.8	13.2
Korea	3.5	3.6	3.9	4.1	4.3	18.7	17.0	17.5	15.3	15.7
Latvia	..	6.9	6.7	8.4	8.7	..	23.9	23.3	27.0	27.7
Lithuania ¹	..	7.5	7.8	7.7	7.9	..	24.4	27.5	25.6	26.1
Luxembourg ¹	4.0	4.9	6.5	5.8	5.8	12.1	13.2	17.3	14.8	15.0
Mexico	3.2	2.8	3.8	3.9	3.8	26.1	24.7	29.4	24.3	23.4
Netherlands	6.5	6.4	6.7	6.8	7.1	16.5	17.3	18.7	17.6	18.2
New Zealand	8.1	8.1	9.3	9.5	9.5	22.4	24.9	30.7	29.6	30.3
Norway	7.6	8.2	7.8	8.4	8.6	18.8	19.8	18.6	21.2	21.6
Poland ¹	..	6.9	7.6	8.1	7.9	..	21.0	24.2	23.1	22.6
Portugal	5.2	7.6	7.5	8.7	8.8	19.6	24.5	24.8	25.1	25.4
Slovak Republic	..	6.8	6.1	7.1	7.3	..	20.4	21.8	20.7	21.0
Slovenia	..	8.5	8.1	8.2	8.0	..	22.6	21.3	22.0	21.6
Spain	5.0	5.8	5.2	6.6	6.5	15.7	17.6	16.5	19.0	18.7
Sweden	7.3	8.2	9.0	9.2	9.1	14.9	16.4	21.1	21.1	21.3
Switzerland ¹	2.7	3.5	3.3	3.1	3.1	11.5	13.0	12.7	11.7	11.2
Turkey	2.7	5.7	5.4	4.8	4.2	18.3	24.2	21.7	19.8	18.1
United Kingdom	5.5	5.9	6.1	7.0	7.0	16.9	18.1	19.0	21.2	21.3
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	6.7	6.7	17.0	19.6	20.5	20.3	20.3

.. Not available

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

1. 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.


StatLink  <https://stat.link/cdj3wz>

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	2019	1975	1995	2019	1975	1995	2019	1975	1995	2019	1975	1995	2019
Federal countries															
Australia	..	..	..	20.3	21.9	22.4	4.0	5.4	4.3	1.1	1.0	1.0	0.0	0.0	0.0
Austria	..	0.2	0.2	18.8	26.7	27.6	3.9	0.7	0.9	4.5	1.7	1.3	9.2	12.0	12.5
Belgium ¹	0.6	0.4	0.4	25.4	25.8	21.7	..	0.8	4.5	1.7	2.0	2.1	11.2	13.8	14.0
Canada	..	..	..	14.8	13.5	14.1	10.1	12.8	13.4	3.1	3.4	3.3	3.1	4.8	3.0
Germany	0.4	0.2	0.2	11.5	11.4	11.3	7.6	7.9	9.2	3.1	2.7	3.3	11.7	14.1	14.6
Mexico	..	..	..	..	7.5	13.1	..	0.3	0.7	..	0.2	0.3	..	2.2	2.3
Switzerland ¹	..	..	..	6.7	7.9	9.8	5.9	6.0	6.8	4.4	4.4	4.3	4.8	6.7	6.5
United States	..	..	..	11.2	11.0	10.0	4.8	5.3	5.2	3.6	3.5	3.7	5.0	6.7	6.1
<i>Unweighted average</i>	0.5	0.3	0.3	15.5	15.7	16.3	6.0	4.9	5.6	3.1	2.4	2.4	6.4	7.5	7.4
Regional countries															
Colombia ²	..	..	..	..	10.1	14.4	..	0.9	1.0	..	1.4	2.5	..	3.6	1.9
Spain ²	..	0.2	0.2	8.6	16.0	14.0	..	1.6	5.4	0.8	2.7	3.2	8.5	10.8	12.0
Unitary countries															
Chile	..	..	..	..	16.5	17.9	..	..	..	..	1.2	1.7	..	0.7	1.3
Costa Rica	..	..	..	..	12.4	13.6	..	..	..	..	0.3	0.7	..	6.2	9.2
Czech Republic	..	..	0.2	..	19.9	18.9	..	..	..	..	0.3	0.3	..	14.3	15.4
Denmark ¹	0.4	0.2	0.1	25.6	31.7	34.5	..	..	..	11.0	14.6	12.0	0.0	0.0	0.0
Estonia	..	..	0.2	..	29.5	27.5	..	..	..	..	0.3	0.3	..	5.2	5.6
Finland	..	0.2	0.2	20.3	20.7	20.6	..	..	..	8.5	9.9	9.6	7.4	13.7	11.8
France ¹	0.2	0.3	0.2	17.9	18.0	14.6	..	..	..	2.6	4.7	6.1	14.2	19.4	24.0
Greece	..	0.2	0.2	12.5	18.8	26.1	..	..	..	0.6	0.6	1.0	5.5	8.8	12.2
Hungary	..	..	0.1	..	26.0	22.9	..	..	..	..	1.0	2.1	..	13.7	11.4
Iceland	..	..	..	24.0	24.3	25.0	..	..	..	5.5	6.4	9.9	0.0	0.0	0.0
Ireland	0.6	0.5	0.1	21.6	26.4	18.1	..	..	..	2.0	0.8	0.4	3.6	4.0	3.3
Israel	..	..	..	..	28.1	22.6	..	..	..	..	2.2	2.4	..	4.9	5.2
Italy	..	0.1	0.2	13.0	24.1	24.2	..	..	..	0.2	2.1	4.8	11.2	12.1	13.3
Japan	..	..	..	9.0	10.5	11.1	..	..	..	5.1	6.4	7.4	5.7	8.5	12.9
Korea	..	..	..	13.2	13.0	15.3	..	..	..	1.5	3.5	4.7	0.1	2.3	7.3
Latvia	..	..	0.2	..	12.9	15.8	..	..	..	..	5.8	6.0	..	11.0	9.3
Lithuania ¹	..	..	0.3	..	19.8	20.0	..	..	..	..	0.6	0.3	..	7.2	9.6
Luxembourg ¹	0.2	0.2	0.3	20.0	23.1	26.3	..	..	..	2.1	2.3	1.9	9.1	9.3	10.5
Netherlands	0.6	0.5	0.4	22.2	20.9	24.0	..	..	..	0.4	1.2	1.3	14.5	14.7	13.4
New Zealand	..	..	..	27.7	33.7	29.3	..	..	..	2.3	1.9	2.2	0.0	0.0	0.0
Norway	..	..	..	19.7	22.7	33.7	..	..	..	8.7	7.9	6.2	10.5	8.8	0.0
Poland ¹	..	..	0.2	..	22.4	17.3	..	..	..	..	3.1	4.4	..	11.1	13.2
Portugal	..	0.2	0.2	12.3	21.2	22.7	..	..	..	0.0	1.6	2.5	6.5	6.3	9.2
Slovak Republic	..	..	0.2	..	24.7	19.2	..	..	..	..	0.5	0.6	..	14.2	14.6
Slovenia	..	..	0.1	..	19.8	18.2	..	..	..	..	2.4	3.3	..	17.0	15.5
Sweden	..	0.2	0.1	19.7	21.1	22.2	..	..	..	11.2	13.9	15.2	7.5	9.8	5.3
Turkey	..	..	..	..	12.3	13.7	..	..	..	..	2.1	2.1	..	2.0	7.2
United Kingdom	0.3	0.3	0.2	24.1	22.7	24.4	..	..	..	3.8	1.1	1.7	6.0	5.2	6.5
<i>Unweighted average</i>	0.4	0.3	0.2	18.9	21.3	21.4	..	..	..	4.1	3.5	4.0	6.4	8.2	8.8

.. Not available

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

Table 3.16. Main central government taxes as % of total tax revenues of central government, 2019

	1000 Income & profits	2000 Social security ³	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	73.2	0.0	0.2	0.0	26.6	0.0
Austria	44.2	7.8	5.3	1.3	40.9	0.5
Belgium ¹	55.2	0.1	0.0	2.2	42.6	0.0
Canada	73.4	7.2	0.0	0.0	19.4	0.0
Germany	45.6	0.0	0.0	0.4	54.0	0.0
Mexico	52.7	0.0	0.0	0.0	46.0	1.3
Switzerland ¹	46.8	0.0	0.0	2.0	51.1	0.1
United States	91.2	0.0	0.0	0.8	8.1	0.0
<i>Unweighted average</i>	60.3	1.9	0.7	0.8	36.1	0.2
Regional countries						
Colombia ²	44.2	0.0	2.4	6.7	46.3	0.4
Spain ²	40.1	2.0	0.0	0.2	57.7	0.1
Unitary countries						
Chile	40.7	1.4	0.0	2.2	56.5	-0.7
Costa Rica	36.2	1.5	0.0	0.9	57.4	3.9
Czech Republic	41.8	0.0	0.0	1.2	57.0	0.0
Denmark ¹	56.5	0.1	0.8	2.0	40.6	0.0
Estonia	26.8	22.5	0.0	0.0	50.8	0.0
Finland	28.6	0.0	0.0	3.2	68.1	0.1
France ¹	40.3	2.3	3.1	5.7	48.2	0.3
Greece	32.6	0.1	0.0	8.3	59.0	0.0
Hungary	28.2	2.6	4.5	2.6	61.9	0.2
Iceland	37.9	12.8	1.2	1.5	44.1	2.4
Ireland	55.4	2.1	1.2	4.6	36.7	0.0
Israel	43.9	0.0	5.0	3.6	47.5	0.0
Italy	51.5	0.0	0.0	5.7	42.8	0.0
Japan	53.1	0.0	0.0	5.3	41.6	0.0
Korea	53.3	0.0	0.0	6.6	38.1	2.0
Latvia	9.1	2.1	0.1	1.0	87.7	0.0
Lithuania ¹	43.9	0.0	0.0	0.0	56.1	0.0
Luxembourg ¹	51.2	1.1	0.0	14.1	33.5	0.2
Netherlands	50.6	0.0	0.0	3.3	45.6	0.4
New Zealand	59.2	0.0	0.0	0.1	40.7	0.0
Norway	32.3	31.4	0.2	1.5	34.7	0.0
Poland ¹	26.5	0.0	1.5	0.0	72.0	0.0
Portugal	38.9	4.2	0.0	1.0	54.7	1.2
Slovak Republic	36.8	2.0	0.0	0.0	61.2	0.0
Slovenia	26.1	0.9	0.3	0.0	72.7	0.0
Sweden	2.1	17.5	23.9	2.6	53.7	0.1
Turkey	35.8	0.0	0.0	4.8	58.4	1.1
United Kingdom	46.5	0.0	0.5	9.7	43.3	0.0
<i>Unweighted average</i>	38.8	3.7	1.5	3.3	52.3	0.4

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

1. 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.
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.

Table 3.17. Main state government taxes as % of total tax revenues of state 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	29.1	40.1	30.8	0.0
Austria ¹	36.7	13.5	32.0	1.5	13.5	2.9
Belgium ^{1,2}	46.5	1.2	0.0	37.6	14.7	0.0
Canada	48.1	4.7	5.6	4.9	36.8	0.0
Germany ¹	52.2	0.0	0.0	7.6	40.1	0.0
Mexico	0.0	0.0	61.9	17.8	15.4	4.9
Switzerland ²	75.8	0.0	0.0	17.4	6.0	0.7
United States	43.2	0.0	0.3	3.3	53.3	0.0
<i>Unweighted average</i>	37.8	2.4	16.1	16.3	26.3	1.1
Regional countries						
Colombia ³	0.0	0.0	0.0	0.0	71.6	28.4
Spain ^{1,3}	70.5	0.0	0.0	19.2	10.3	0.0
Unitary countries						
Chile	..	..	..	..	..	..
Costa Rica	..	..	..	..	..	..
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 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.

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.

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	2018	2019	2020p
Australia ¹	AUD	24.3	414.5	705.1	1 177.3	1 416.6	1 598.5	1 660.7	1 952.7	1 985.8	2 068.1
Austria	EUR	18.5	137.5	213.6	284.0	295.9	323.9	344.3	385.4	397.6	377.3
Belgium	EUR	20.9	170.1	256.4	343.6	363.1	392.9	416.7	460.4	476.3	451.2
Canada	CAD	61.3	696.1	1 125.5	1 577.7	1 666.0	1 902.2	1 990.4	2 231.2	2 310.7	2 204.9
Chile	CLP	..	10 522.7	42 005.2	90 702.9	111 508.6	137 876.2	159 553.3	190 825.8	196 379.3	200 512.4
Colombia	COP	..	22 731.4	195 108.6	428 506.0	544 060.0	714 093.0	804 692.0	987 791.0	1 061 119.0	1 002 587.2
Costa Rica ²	CRC	..	525.3	4 627.1	13 889.1	19 802.0	25 463.0	30 171.9	35 966.1	37 558.1	35 983.5
Czech Republic	CZK	..	731.2	2 386.3	3 859.5	3 992.9	4 142.8	4 625.4	5 409.7	5 790.3	5 694.6
Denmark	DKK	71.5	855.6	1 326.9	1 738.8	1 810.9	1 929.7	2 036.4	2 253.3	2 318.0	2 329.6
Estonia	EUR	..	..	6.2	16.4	14.7	18.9	20.6	25.8	27.7	26.8
Finland	EUR	4.5	91.0	136.4	187.1	188.1	204.3	211.4	233.5	240.1	237.5
France	EUR	76.4	1 053.5	1 478.6	1 941.4	1 995.3	2 117.2	2 198.4	2 363.3	2 437.6	2 302.9
Germany	EUR	234.8	1 306.7	2 109.1	2 499.6	2 564.4	2 811.4	3 026.2	3 367.9	3 473.4	3 367.6
Greece	EUR	0.7	45.5	141.2	232.7	224.1	179.6	176.1	179.7	183.4	165.8
Hungary	HUF	..	..	13 324.1	25 701.4	27 431.3	30 290.9	34 937.3	43 350.4	47 524.0	47 743.5
Iceland	ISK	0.2	377.0	709.6	1 387.0	1 681.0	1 970.1	2 310.8	2 844.7	3 047.7	2 941.1
Ireland	EUR	1.3	37.9	108.5	197.1	167.4	179.4	262.8	326.0	356.5	372.9
Israel	ILS	..	119.2	540.1	736.0	877.4	1 062.2	1 166.4	1 341.6	1 418.4	1 401.4
Italy	EUR	22.4	730.9	1 241.5	1 614.8	1 611.3	1 612.8	1 655.4	1 771.6	1 790.9	1 651.6
Japan ¹	JPY	35 750.7	472 519.8	537 616.3	538 483.9	504 872.1	512 685.7	540 739.3	556 419.0	558 313.1	536 637.9
Korea ³	KRW	831.4	200 556.2	651 634.4	1 089 660.2	1 322 611.2	1 500 819.1	1 658 020.4	1 898 192.6	1 919 039.9	1 924 453.0
Latvia	EUR	..	..	6.9	22.7	18.0	22.9	24.6	29.1	30.4	29.3
Lithuania	EUR	..	..	13.4	29.0	28.0	35.0	37.3	45.5	48.8	48.9
Luxembourg	EUR	1.0	11.0	23.1	37.2	40.2	46.5	52.1	60.1	63.5	64.1
Mexico	MXN	..	843.6	6 693.7	11 504.1	13 366.4	16 277.2	18 572.1	23 523.2	24 443.0	23 122.0
Netherlands	EUR	35.6	263.0	452.0	619.2	639.2	660.5	690.0	774.0	813.1	800.1
New Zealand ¹	NZD	4.1	75.9	122.2	188.8	205.7	237.0	258.7	310.3	317.2	339.9
Norway	NOK	57.2	749.9	1 507.3	2 350.2	2 591.5	3 071.2	3 111.2	3 553.9	3 568.5	3 413.5
Poland	PLN	..	62.7	748.5	1 187.5	1 446.8	1 646.7	1 801.1	2 121.6	2 293.2	2 323.9
Portugal	EUR	0.6	56.0	128.4	175.5	179.6	170.5	179.7	205.2	213.9	202.4
Slovak Republic	EUR	..	10.0	31.7	63.2	68.2	74.4	79.8	89.4	93.9	91.6
Slovenia	EUR	..	0.9	18.9	35.1	36.4	36.5	38.9	45.9	48.4	46.9
Spain	EUR	8.7	328.7	647.9	1 075.5	1 072.7	1 020.3	1 077.6	1 203.3	1 244.4	1 121.7
Sweden	SEK	129.3	1 549.8	2 408.2	3 320.3	3 573.6	3 822.7	4 260.5	4 828.3	5 049.6	4 983.4
Switzerland	CHF	70.1	369.5	472.6	592.4	629.3	660.6	675.7	719.3	727.2	706.2
Turkey	TRY	0.0	0.5	171.5	887.7	1 167.7	1 823.4	2 350.9	3 758.8	4 317.8	5 046.9
United Kingdom	GBP	36.4	615.7	1 095.9	1 546.1	1 606.0	1 780.3	1 919.6	2 141.8	2 217.8	2 112.0
United States	USD	709.0	5 963.1	10 251.0	14 474.2	15 049.0	16 843.2	18 206.0	20 527.2	21 372.6	20 893.7

.. 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.

2. The GDP shown for 1990 in Costa Rica is taken from the IMF (World Economic Outlook Database, accessed in October 2021). The GDP for all other years is taken from the OECD National Accounts.

3. The GDP shown for 2020 in Korea is taken from the OECD National Accounts, accessed in September 2021, and is an estimated value.

Source: OECD National Accounts.

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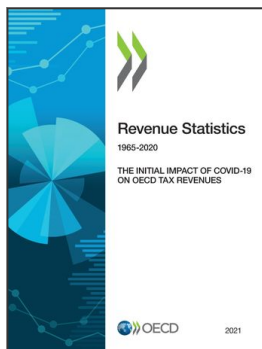
Table 3.20. Exchange rates used, national currency per US dollar at market exchange rates

		1965	1990	2000	2007	2010	2013	2015	2018	2019	2020p
Australia	AUD	0.9	1.3	1.8	1.2	1.0	1.1	1.3	1.4	1.4	1.5
Austria	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Belgium	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	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	641.9	703.3	791.7
Colombia	COP	10.5	502.3	2 087.9	2 078.3	1 898.6	1 868.8	2 741.9	2 955.7	3 280.8	3 694.9
Costa Rica	CRC	6.6	91.6	308.2	516.6	525.8	499.8	534.6	577.0	587.3	584.9
Czech Republic	CZK	..	..	38.6	20.3	19.1	19.6	24.6	21.7	22.9	23.2
Denmark	DKK	6.9	6.2	8.1	5.4	5.6	5.6	6.7	6.3	6.7	6.5
Estonia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Finland	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
France	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Germany	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Greece	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Hungary	HUF	..	63.2	282.3	183.6	207.8	223.6	279.2	270.2	290.6	308.0
Iceland	ISK	0.4	58.4	78.8	64.1	122.2	122.2	131.9	108.3	122.6	135.4
Ireland	EUR	0.5	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Israel	ILS	0.0	2.0	4.1	4.1	3.7	3.6	3.9	3.6	3.6	3.4
Italy	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Japan	JPY	361.7	142.2	111.2	114.2	85.7	99.7	118.0	110.1	108.5	106.8
Korea	KRW	266.3	708.0	1 130.6	929.5	1 155.4	1 094.9	1 131.3	1 100.2	1 165.3	1 180.1
Latvia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Lithuania	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Luxembourg	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Mexico	MXN	0.0	2.8	9.5	10.9	12.6	12.8	15.9	19.2	19.2	21.4
Netherlands	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
New Zealand	NZD	0.7	1.7	2.3	1.4	1.3	1.2	1.4	1.5	1.5	1.5
Norway	NOK	7.2	6.3	8.8	5.9	6.0	5.9	8.1	8.1	8.8	9.4
Poland	PLN	0.0	1.0	4.3	2.8	3.0	3.2	3.8	3.6	3.8	3.9
Portugal	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Slovak Republic	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Slovenia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Spain	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.8	0.9	0.9
Sweden	SEK	5.2	5.9	9.2	6.8	7.2	6.5	8.4	8.7	9.5	9.2
Switzerland	CHF	4.3	1.4	1.7	1.2	1.0	0.9	1.0	1.0	1.0	0.9
Turkey	TRY	0.0	0.0	0.6	1.3	1.5	1.9	2.7	4.8	5.7	7.0
United Kingdom	GBP	0.4	0.6	0.7	0.5	0.6	0.6	0.7	0.7	0.8	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.

StatLink  <https://stat.link/lwpmaz>



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