

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	2015	2016	1990	2000	2010	2015	2016
Australia	4.0	6.2	4.5	4.3	4.6	14.1	20.2	17.9	15.2	16.5
Austria	1.4	1.9	1.9	2.2	2.4	3.6	4.6	4.6	5.2	5.6
Belgium	2.0	3.1	2.5	3.3	3.5	4.8	7.2	5.9	7.4	7.8
Canada	2.5	4.2	3.3	3.4	3.4	7.0	12.2	10.5	10.4	10.5
Chile	2.1	2.1	4.0	4.3	4.2	12.4	11.2	20.4	21.0	20.9
Czech Republic	..	3.2	3.2	3.6	3.7	..	9.9	10.0	10.8	11.0
Denmark ¹	1.7	3.2	2.3	2.7	2.7	3.8	6.8	5.0	5.9	5.8
Estonia	..	0.9	1.3	2.1	1.7	..	2.8	4.0	6.2	5.0
Finland	1.9	5.7	2.4	2.2	2.2	4.5	12.5	6.0	4.9	5.0
France ¹	2.2	3.0	2.3	2.1	2.0	5.3	6.9	5.5	4.6	4.5
Germany ²	1.7	1.8	1.5	1.7	2.0	4.8	4.8	4.3	4.6	5.2
Greece ¹	1.4	4.0	2.5	2.2	2.5	5.5	12.0	7.9	5.9	6.5
Hungary	..	2.2	1.2	1.8	2.3	..	5.7	3.3	4.6	6.0
Iceland	0.9	1.2	0.9	2.4	2.5	2.8	3.3	2.7	6.5	4.9
Ireland	1.6	3.6	2.4	2.6	2.7	4.9	11.7	8.7	11.3	11.5
Israel	..	3.3	2.6	3.0	3.1	..	9.6	8.6	9.5	9.9
Italy	3.7	2.8	2.3	2.0	2.1	10.0	6.9	5.5	4.7	5.0
Japan	6.3	3.5	3.1	3.8	3.7	22.4	13.7	11.6	12.3	12.0
Korea	2.4	3.0	3.2	3.3	3.6	12.8	14.1	13.8	13.1	13.6
Latvia	..	1.5	1.0	1.6	1.7	..	5.3	3.5	5.5	5.6
Lithuania	..	0.7	1.0	1.5	1.6	..	2.2	3.5	5.3	5.4
Luxembourg	5.4	6.6	5.8	4.4	4.6	16.1	18.0	15.4	11.9	12.2
Mexico	1.8	3.2	3.5	14.4	20.1	21.0
Netherlands	3.0	4.0	2.3	2.7	3.3	7.5	10.9	6.4	7.2	8.7
New Zealand	2.3	4.0	3.7	4.4	4.9	6.5	12.4	12.2	14.0	15.5
Norway	3.6	8.8	9.9	4.5	4.0	9.0	20.9	23.5	11.7	10.4
Poland	..	2.4	1.9	1.8	1.8	..	7.3	6.2	5.7	5.5
Portugal	2.1	3.7	2.7	3.1	3.1	8.0	11.9	9.0	9.1	8.9
Slovak Republic	..	2.6	2.5	3.7	3.5	..	7.7	8.7	11.5	10.8
Slovenia	..	1.1	1.8	1.5	1.6	..	3.1	5.0	4.0	4.4
Spain ¹	2.8	3.0	1.9	2.4	2.2	8.8	9.1	6.1	7.0	6.8
Sweden	1.5	3.7	3.3	3.0	2.7	3.1	7.5	7.6	6.8	6.2
Switzerland	1.8	2.4	2.7	3.0	3.1	7.4	8.9	10.0	10.7	11.3
Turkey	1.0	1.7	1.8	1.4	1.6	6.7	7.3	7.3	5.7	6.5
United Kingdom	3.3	3.5	2.9	2.4	2.7	9.9	10.6	8.9	7.5	8.3
United States	2.0	2.2	1.8	2.1	2.0	7.5	7.9	7.6	8.1	7.6
<i>Unweighted average</i>										
OECD Average	2.5	3.2	2.7	2.8	2.9	8.1	9.3	8.6	8.8	9.0

.. 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.
2. From 1991 the figures relate to the united Germany.