

**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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	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 <sup>1</sup>	..	12.1	11.7	11.5	11.6	..	39.4	41.4	38.1	38.2
Luxembourg <sup>1</sup>	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 <sup>1</sup>	..	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 <sup>1</sup>	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.