

TOTAL TAX REVENUE

Total tax revenue as a percentage of GDP indicates the share of a country's output that is collected by the government through taxes. It can be regarded as one measure of the degree to which the government controls the economy's resources.

Definition

Taxes are defined as compulsory, unrequited payments to general government. They are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. The data on total tax revenue shown here refer to the revenues collected from taxes on income and profits, social security contributions, taxes levied on goods and services, payroll taxes, taxes on the ownership and transfer of property, and other taxes.

Taxes on incomes and profits cover taxes levied on the net income or profits (gross income minus allowable tax reliefs) of individuals and enterprises. They also cover taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

Taxes on goods and services cover all taxes levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services, or on the use of goods or permission to use goods or to perform activities. They consist mainly of value added and sales taxes.

Note that the sum of taxes on goods and services and taxes on income and profits is less than the figure for total tax revenues.

Comparability

The tax revenue data are collected in a way that makes them as internationally comparable as possible. Country representatives have agreed on the definitions of each type of tax and how they should be measured in all OECD countries, and they are then responsible for submitting data to the OECD that conform to these rules. The rules are set out in "The OECD Interpretative Guide" shown at the end of each edition of *Revenue Statistics*.

Overview

In 2009, total tax revenues as a percentage of GDP fell in 17 OECD countries and rose in 7. The OECD average of total revenues fell by about 1% of GDP from the level of 34.8% reached in 2008. The slow upward trend in this ratio recorded in almost all OECD countries during the 1990s stopped in 2000. Since then, the total tax revenue as a percentage of GDP for all OECD countries has fallen by between one and two percentage points.

Revenue collected from taxes on income and profit accounted for 12.5% of GDP on average in 2008. This ratio showed an upward trend in the second half of the 1990s reaching a peak in 2000. After declining slightly in the following years, the average ratio in 2007 rose above the 2000 peak but has now fallen back again.

The OECD average for tax revenues on goods and services has been remarkably stable since 1995 at a level of around 11% of GDP.

Sources

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Further information

Analytical publications

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- OECD (2010), *Tax Co-operation: Towards a Level Playing Field*, OECD Publishing.
- OECD (2006), *Encouraging Savings through Tax-Preferred Accounts*, OECD Tax Policy Studies, No. 15, OECD Publishing.
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- OECD (2004), *Recent Tax Policy Trends and Reforms in OECD Countries*, OECD Tax Policy Studies, No. 9, OECD Publishing.

Statistical publications

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- OECD (2010), *Model Tax Convention on Income and on Capital: Condensed Version*, OECD Publishing.
- OECD (2008), *Model Tax Convention on Income and on Capital 2008*, OECD Publishing.

Online databases

- OECD Tax Statistics.

Websites

- OECD Centre for Tax Policy and Administration, www.oecd.org/ctp.
- Global Forum on Transparency and Exchange of Information for Tax Purposes, www.oecd.org/tax/transparency.



TOTAL TAX REVENUE

Total tax revenue

As a percentage of GDP

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Australia	28.7	28.5	29.3	29.7	30.3	28.7	29.6	29.8	30.1	29.8	29.3	29.5	27.1	..
Austria	42.9	44.4	44.4	44.0	43.2	45.3	44.0	43.8	43.4	42.4	41.9	42.1	42.7	42.8
Belgium	43.9	44.4	45.1	45.0	44.7	44.7	44.8	44.3	44.5	44.6	44.3	43.8	44.2	43.2
Canada	35.9	36.7	36.7	36.4	35.6	34.8	33.7	33.7	33.6	33.4	33.3	33.0	32.3	31.1
Chile	20.1	19.5	19.3	18.6	19.4	19.7	19.7	19.3	19.8	21.6	23.2	24.0	22.5	18.2
Czech Republic	36.0	36.3	34.9	35.9	35.3	35.6	36.3	37.3	37.8	37.5	37.0	37.3	36.0	34.8
Denmark	49.2	48.9	49.3	50.1	49.4	48.5	47.9	48.0	49.0	50.8	49.6	49.0	48.2	48.2
Finland	47.1	46.4	46.3	45.9	47.2	44.8	44.7	44.1	43.5	43.9	43.8	43.0	43.1	43.1
France	44.1	44.4	44.2	45.1	44.4	44.0	43.4	43.2	43.5	43.9	44.0	43.5	43.2	41.9
Germany	36.5	36.2	36.4	37.1	37.2	36.1	35.4	35.5	34.8	34.8	35.4	36.0	37.0	37.0
Greece	35.9	30.3	32.0	32.9	34.0	32.9	33.6	32.0	31.1	31.8	31.7	32.3	32.6	29.4
Hungary	39.5	37.8	37.5	38.2	38.5	37.9	37.8	37.8	37.4	37.4	37.2	39.7	40.2	39.1
Iceland	32.3	32.2	34.5	36.9	37.2	35.4	35.3	36.7	38.0	40.6	41.5	40.6	36.8	34.1
Ireland	32.5	31.8	31.3	31.5	31.3	29.1	27.9	28.4	29.9	30.4	31.8	30.9	28.8	27.8
Israel	36.0	37.3	36.0	36.0	36.8	36.7	36.3	35.4	35.4	35.5	35.9	36.3	33.8	31.4
Italy	41.8	43.3	41.7	42.5	42.2	41.9	41.3	41.7	41.0	40.8	42.3	43.4	43.3	43.5
Japan	26.8	27.2	26.8	26.3	27.0	27.3	26.2	25.7	26.3	27.4	28.0	28.3	28.1	..
Korea	20.6	20.3	20.3	20.7	22.6	23.0	23.2	24.0	23.3	24.0	25.0	26.5	26.5	25.6
Luxembourg	37.6	39.3	39.4	38.3	39.1	39.7	39.3	38.1	37.3	37.6	35.6	35.7	35.5	37.5
Mexico	15.3	15.9	15.1	15.8	16.9	17.1	16.5	17.4	17.1	18.1	18.2	17.9	21.0	17.5
Netherlands	40.9	40.9	39.0	40.1	39.6	38.1	37.4	36.9	37.2	38.4	39.1	38.7	39.1	..
New Zealand	34.4	34.6	33.0	33.0	33.2	32.7	34.0	33.8	34.8	36.7	36.1	35.1	33.7	31.0
Norway	40.8	41.5	42.4	42.7	42.6	42.9	43.1	42.3	43.3	43.5	44.0	43.8	42.6	41.0
Poland	37.4	36.6	35.6	35.1	32.8	32.6	33.1	32.6	31.7	33.0	34.0	34.8	34.3	..
Portugal	31.8	31.8	31.9	32.7	32.8	32.6	33.3	33.6	32.8	33.7	34.4	35.2	35.2	..
Slovak Republic	..	..	36.8	35.4	34.1	33.1	33.3	33.1	31.7	31.5	29.4	29.4	29.3	29.3
Slovenia	38.1	37.0	37.8	38.2	37.5	37.7	38.0	38.2	38.3	38.6	38.3	37.8	37.2	37.9
Spain	31.9	32.9	33.2	34.1	34.2	33.8	34.2	34.2	34.6	35.7	36.6	37.3	33.3	30.7
Sweden	49.4	50.5	50.7	51.1	51.4	49.4	47.5	47.8	48.1	48.9	48.3	47.4	46.3	46.4
Switzerland	28.1	27.6	28.5	28.7	30.0	29.5	29.9	29.2	28.8	29.2	29.3	28.9	29.1	30.3
Turkey	18.9	20.7	21.1	23.1	24.2	26.1	24.6	25.9	24.1	24.3	24.5	24.1	24.2	24.6
United Kingdom	33.8	34.3	35.5	35.7	36.4	36.2	34.6	34.3	34.8	35.7	36.5	36.2	35.7	34.3
United States	28.2	28.7	29.1	29.1	29.5	28.4	26.0	25.5	25.7	27.1	27.9	27.9	26.1	24.0
OECD average	34.9	34.9	35.0	35.3	35.5	35.0	34.7	34.7	34.6	35.2	35.4	35.4	34.8	..

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Total tax revenue

As a percentage of GDP


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TOTAL TAX REVENUE

Taxes on income and profits

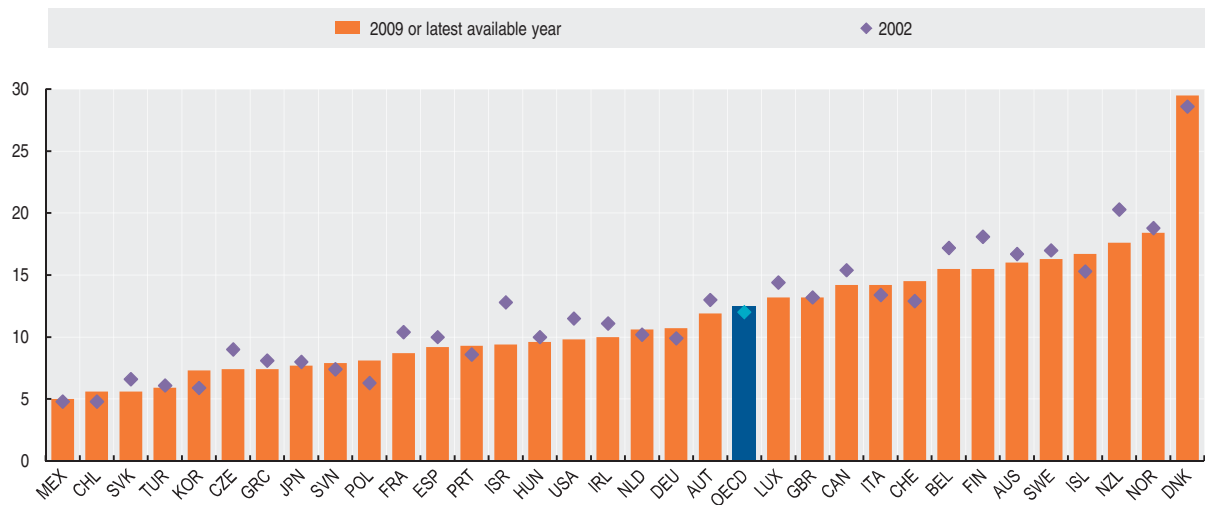
As a percentage of GDP

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Australia	16.2	16.1	17.3	17.8	17.6	16.2	16.7	16.8	17.6	17.6	17.4	17.7	16.0	..
Austria	11.9	12.7	12.8	12.5	12.3	14.1	13.0	12.8	12.6	12.0	12.1	12.6	13.1	11.9
Belgium	16.6	17.0	17.5	17.1	17.2	17.5	17.2	16.8	16.9	17.1	16.7	16.5	16.8	15.5
Canada	16.9	17.9	17.7	18.1	17.8	16.7	15.4	15.4	15.7	15.8	16.2	16.2	15.9	14.2
Chile	5.1	4.7	4.2	3.7	4.5	4.6	4.8	4.9	5.9	7.8	10.5	11.0	8.4	5.6
Czech Republic	8.1	8.7	8.1	8.3	8.0	8.6	9.0	9.5	9.5	9.1	9.1	9.4	7.9	7.4
Denmark	30.2	29.8	29.4	29.6	29.8	28.8	28.6	28.8	29.6	31.2	29.9	29.4	29.2	29.5
Finland	18.2	17.8	18.2	17.8	20.4	18.3	18.1	17.1	16.8	16.8	16.7	16.9	16.8	15.5
France	7.4	8.1	10.2	10.8	11.1	11.2	10.4	10.0	10.2	10.3	10.7	10.4	10.4	8.7
Germany	10.5	10.2	10.7	11.1	11.2	10.4	9.9	9.7	9.5	9.8	10.7	11.2	11.5	10.7
Greece	6.4	6.8	8.1	8.4	9.3	8.0	8.1	7.4	7.5	8.0	7.5	7.5	7.3	7.4
Hungary	8.7	8.2	8.4	8.9	9.3	9.7	10.0	9.3	8.8	8.8	9.1	10.0	10.4	9.6
Iceland	11.3	11.5	13.0	14.2	14.8	15.3	15.3	16.0	16.1	17.5	18.3	18.4	17.8	16.7
Ireland	13.2	13.2	12.9	13.2	13.2	12.2	11.1	11.3	11.8	11.7	12.5	12.1	10.8	10.0
Israel	12.1	13.2	12.9	12.7	14.6	14.5	12.8	12.0	11.7	12.0	13.3	13.2	11.1	9.4
Italy	14.5	15.3	13.6	14.4	14.0	14.3	13.4	12.9	12.9	12.9	13.9	14.6	14.9	14.2
Japan	10.2	10.1	9.0	8.4	9.4	9.1	8.0	7.9	8.4	9.3	9.9	10.3	9.5	7.7
Korea	5.9	5.3	6.2	5.1	6.5	6.1	5.9	6.7	6.5	7.0	7.4	8.4	8.2	7.3
Luxembourg	14.9	15.6	15.1	13.9	14.1	14.3	14.4	13.9	12.4	12.9	12.4	12.4	12.8	13.2
Mexico	3.7	4.2	4.3	4.6	4.6	4.8	4.8	4.6	4.2	4.4	4.6	5.0	5.2	5.0
Netherlands	11.1	10.7	10.3	10.2	10.0	10.1	10.2	9.4	9.2	10.7	10.6	10.9	10.6	..
New Zealand	20.4	20.7	19.2	19.1	19.9	19.3	20.3	20.1	21.3	23.1	22.4	22.1	20.4	17.6
Norway	14.8	15.7	15.7	16.0	19.2	19.3	18.8	18.5	20.1	21.4	22.0	21.1	21.6	18.4
Poland	10.7	10.4	10.3	7.4	6.8	6.4	6.3	6.0	5.9	6.4	7.0	8.0	8.1	..
Portugal	8.3	8.4	8.3	8.7	9.2	8.8	8.6	8.1	8.0	7.9	8.3	9.1	9.3	..
Slovak Republic	..	..	8.6	8.6	7.0	7.1	6.6	6.7	5.7	5.6	5.7	5.8	6.2	5.6
Slovenia	7.0	7.1	6.9	6.9	6.9	7.1	7.4	7.6	7.8	8.3	8.7	8.8	8.4	7.9
Spain	9.2	9.8	9.4	9.6	9.7	9.5	10.0	9.6	9.8	10.5	11.2	12.4	10.3	9.2
Sweden	19.3	19.9	19.8	20.6	21.0	18.7	17.0	17.6	18.3	19.1	19.1	18.4	16.8	16.3
Switzerland	12.3	11.9	12.5	12.0	13.2	12.4	12.9	12.5	12.5	13.0	13.4	13.3	13.9	14.5
Turkey	5.0	5.7	7.0	7.3	7.1	7.5	6.1	6.1	5.3	5.3	5.3	5.7	5.8	5.9
United Kingdom	12.4	12.7	13.8	13.8	14.2	14.3	13.2	12.6	12.8	13.7	14.5	14.3	14.3	13.2
United States	13.4	13.9	14.3	14.4	14.9	13.8	11.5	11.0	11.2	12.7	13.5	13.6	11.8	9.8
OECD average	12.1	12.3	12.3	12.3	12.7	12.4	12.0	11.8	11.9	12.4	12.7	12.9	12.5	..

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Taxes on income and profits

As a percentage of GDP



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TOTAL TAX REVENUE

Taxes on goods and services

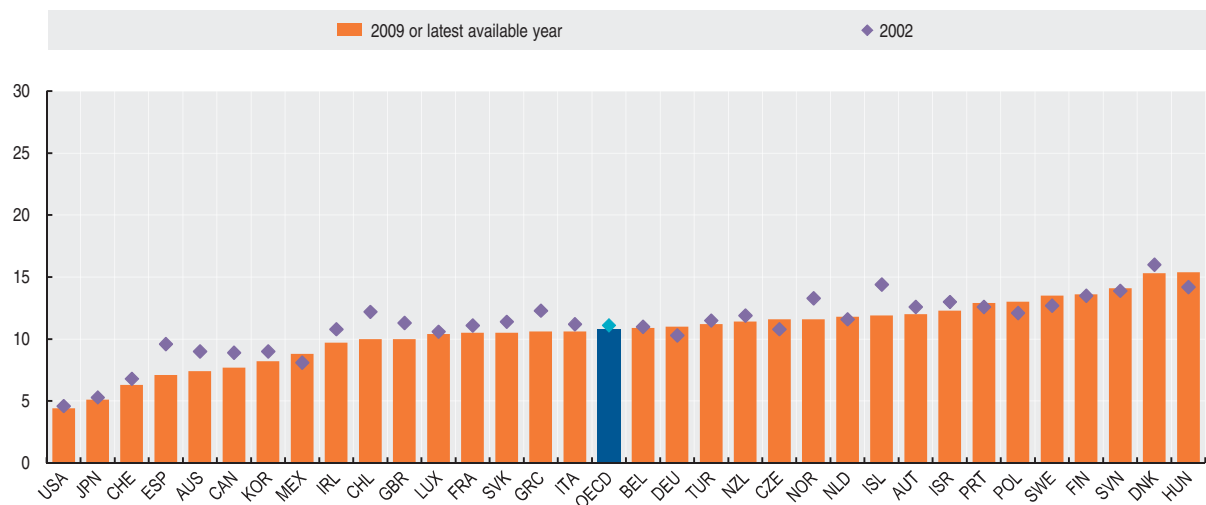
As a percentage of GDP

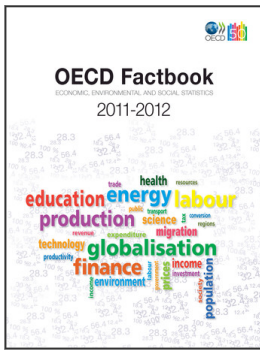
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Australia	8.0	7.8	8.0	7.8	8.7	8.7	9.0	8.8	8.6	8.3	8.0	7.9	7.4	..
Austria	12.3	12.8	12.5	12.6	12.3	12.4	12.6	12.4	12.3	12.1	11.7	11.6	11.6	12.0
Belgium	11.5	11.6	11.1	11.5	11.4	10.9	11.0	10.9	11.2	11.3	11.3	11.0	10.8	10.9
Canada	9.0	9.0	9.1	8.8	8.6	8.8	8.9	8.9	8.7	8.5	8.1	7.9	7.6	7.7
Chile	12.7	12.4	12.5	12.1	12.4	12.2	12.2	11.7	11.2	11.1	10.0	10.5	11.4	10.0
Czech Republic	11.8	11.3	10.8	11.5	11.2	10.8	10.8	11.1	11.8	11.8	11.2	11.1	11.5	11.6
Denmark	16.1	16.1	16.4	16.5	15.9	15.9	16.0	15.8	16.0	16.3	16.4	16.3	15.6	15.3
Finland	14.1	14.7	14.2	14.2	13.7	13.3	13.5	14.1	13.8	13.8	13.6	12.9	13.0	13.6
France	12.3	12.1	11.9	12.0	11.4	11.1	11.1	11.0	11.1	11.1	10.8	10.7	10.6	10.5
Germany	10.3	10.1	9.9	10.4	10.4	10.4	10.3	10.4	10.1	10.1	10.0	10.5	10.5	11.0
Greece	12.2	12.3	12.0	12.2	12.0	12.5	12.3	11.4	11.0	11.0	11.5	11.5	11.4	10.6
Hungary	16.1	14.9	14.6	15.4	15.6	14.7	14.2	14.9	15.3	14.8	14.3	15.0	14.9	15.4
Iceland	15.6	15.3	15.9	17.0	16.4	14.3	14.4	15.1	16.0	17.1	17.6	16.4	13.6	11.9
Ireland	13.0	12.6	12.3	12.2	11.7	10.6	10.8	10.7	11.2	11.4	11.4	11.2	10.7	9.7
Israel	13.5	13.5	12.8	13.0	12.3	12.2	13.0	12.9	13.0	12.7	12.4	12.8	12.6	12.3
Italy	10.8	11.2	11.5	11.7	11.8	11.2	11.2	10.7	10.8	10.8	11.1	11.0	10.6	10.6
Japan	4.3	4.7	5.3	5.4	5.2	5.3	5.3	5.2	5.3	5.3	5.2	5.1	5.1	5.1
Korea	8.6	8.7	7.7	8.3	8.7	9.1	9.0	8.9	8.4	8.2	8.1	8.3	8.4	8.2
Luxembourg	9.9	10.6	10.5	10.4	10.6	10.5	10.6	10.5	11.2	10.9	10.0	9.8	9.9	10.4
Mexico	8.5	8.6	7.5	7.9	8.9	8.8	8.1	9.1	9.5	10.2	10.3	9.5	12.4	8.8
Netherlands	11.6	11.3	11.3	11.7	11.5	11.8	11.6	11.7	11.9	12.2	12.1	12.0	11.8	..
New Zealand	12.0	12.0	12.0	11.9	11.5	11.6	11.9	11.9	11.8	11.8	11.8	11.1	11.4	11.4
Norway	15.5	15.4	15.8	15.6	13.5	13.3	13.3	12.9	12.7	12.1	12.0	12.4	10.9	11.6
Poland	13.7	13.1	12.3	12.8	11.8	11.4	12.1	12.2	11.9	12.7	13.3	13.0	13.0	..
Portugal	12.8	12.5	12.6	12.7	12.2	12.3	12.6	12.8	12.7	13.4	13.7	13.2	12.9	..
Slovak Republic	..	..	12.7	12.2	12.3	11.2	11.4	12.0	12.3	12.6	11.4	11.3	10.5	10.5
Slovenia	14.9	13.9	14.5	15.0	14.1	13.7	13.9	14.0	13.8	13.6	13.3	13.2	13.2	14.1
Spain	9.3	9.5	9.8	10.2	10.1	9.7	9.6	9.7	9.8	9.9	9.9	9.5	8.3	7.1
Sweden	12.9	12.9	12.7	12.5	12.7	12.6	12.7	12.7	12.6	12.8	12.6	12.6	12.8	13.5
Switzerland	6.0	6.0	6.2	6.6	6.7	6.8	6.8	6.8	6.8	6.9	6.8	6.6	6.3	6.3
Turkey	7.2	7.7	7.6	8.3	10.1	10.5	11.5	12.8	11.5	12.0	11.9	11.5	11.0	11.2
United Kingdom	12.0	11.9	11.7	11.8	11.6	11.3	11.3	11.2	11.1	10.8	10.6	10.5	10.3	10.0
United States	4.9	4.8	4.8	4.8	4.7	4.6	4.6	4.7	4.7	4.8	4.8	4.7	4.6	4.4
OECD average	11.4	11.3	11.2	11.4	11.3	11.0	11.1	11.2	11.2	11.3	11.1	11.0	10.8	..

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Taxes on goods and services

As a percentage of GDP

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