

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 thus 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.

Overview

In 2008, total tax revenues as a percentage of GDP fell in 17 OECD countries and rose in 9. This suggests that the OECD average of total revenues had fallen by about 0.5% of GDP from the level of 35.8% reached in 2007. The slow upward trend in this ratio recorded in almost all OECD countries during the 1990s stopped in 2000. Since 2001, the total tax revenue as a percentage of GDP for all OECD countries has fallen slightly.

Revenue collected from taxes on income and profit accounted for 13.2% of GDP on average in 2007. 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.

The OECD average for tax revenues on goods and services has been remarkably stable since 1994 at a level of around 11% of GDP.

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*.

Sources

- OECD (2009), *Revenue Statistics 1965-2008 – Edition 2009*, OECD, Paris.

Further information

Analytical publications

- OECD (2004), *Recent Tax Policy Trends and Reforms in OECD Countries*, OECD Tax Policy Studies, No. 9, OECD, Paris.
- OECD (2005), *Consumption Tax Trends: VAT/GST and Excise rates, Trends and Administration Issues*, 2005 Edition, OECD, Paris.
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- OECD (2008), *Consumption Tax Trends: VAT/GST and Excise Rates, Trends and Administration Issues*, 2008, OECD, Paris.
- OECD (2008), *Tax Co-operation 2008: Towards a Level Playing Field: Assessment by the Global Forum on Taxation*, OECD, Paris.

Statistical publications

- OECD (2009), *Taxing Wages 2007-2008*, 2008 Edition, OECD, Paris.

Methodological publications

- Electronic Model Tax Convention (eMTC), www.sourceoecd.org/reference/modeltax.
- OECD (1992-2008), *Model Tax Convention on Income and on Capital*, yearly updates, OECD, Paris.
- OECD (2005), *Model Tax Convention on Income and on Capital Model Tax Convention on Income and on Capital*, condensed version, OECD, Paris.

Online databases

- *Revenue Statistics of OECD Member Countries*.
- *Taxing Wages Statistics*.

Web sites

- OECD Centre for Tax Policy and Administration, www.oecd.org/ctp.
- Tax Administration in OECD Countries: Comparative Information Series (2004), www.oecd.org/ctp/ta.



Total tax revenue

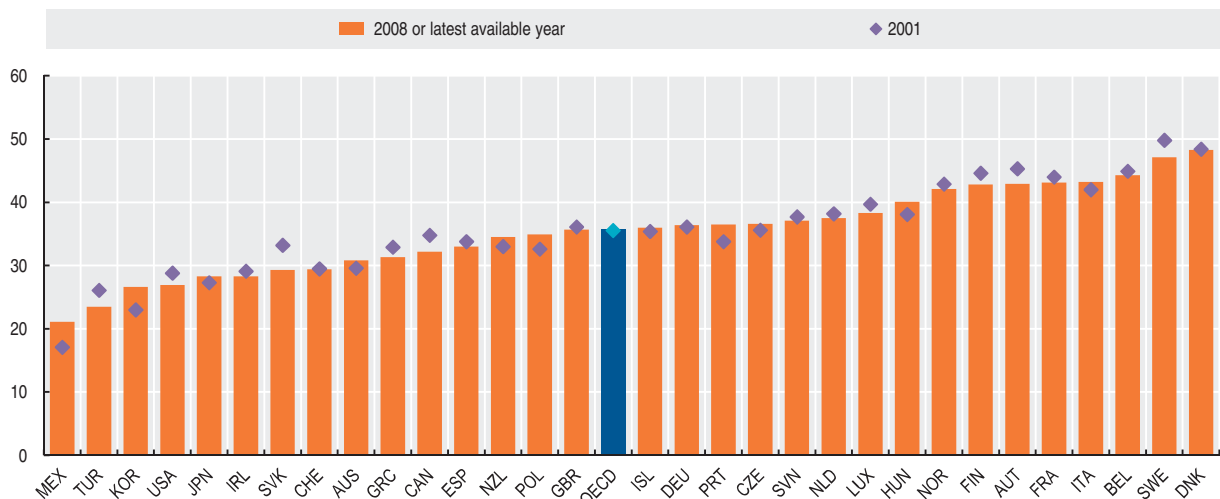
As a percentage of GDP

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia	28.8	29.4	29.2	30.0	30.5	31.1	29.6	30.5	30.6	31.1	30.8	30.6	30.8	..
Austria	41.4	42.9	44.4	44.4	44.0	43.2	45.3	44.0	43.8	43.4	42.3	41.8	42.3	42.9
Belgium	43.6	44.0	44.5	45.2	45.2	44.9	44.9	45.0	44.6	44.8	44.7	44.4	43.9	44.3
Canada	35.6	35.9	36.7	36.7	36.4	35.6	34.8	33.7	33.7	33.6	33.4	33.5	33.3	32.2
Czech Republic	37.5	36.0	36.3	34.9	35.8	35.3	35.6	36.3	37.3	37.8	37.6	37.1	37.4	36.6
Denmark	48.8	49.2	48.9	49.3	50.1	49.4	48.4	47.8	48.0	49.0	50.8	49.6	48.7	48.3
Finland	45.7	47.0	46.3	46.1	45.8	47.2	44.6	44.6	44.0	43.5	44.0	43.5	43.0	42.8
France	42.9	44.1	44.4	44.2	45.1	44.4	44.0	43.4	43.2	43.5	43.9	44.0	43.5	43.1
Germany	37.2	36.5	36.2	36.4	37.1	37.2	36.1	35.4	35.5	34.8	34.8	35.6	36.2	36.4
Greece	28.9	35.9	30.3	32.0	32.9	34.0	32.9	33.6	32.2	31.1	31.4	31.2	32.0	31.3
Hungary	41.3	39.7	38.1	37.8	38.1	38.0	38.1	37.9	37.6	37.6	37.3	37.1	39.5	40.1
Iceland	31.2	32.3	32.2	34.5	36.9	37.2	35.4	35.3	36.7	38.0	40.6	41.5	40.9	36.0
Ireland	32.5	32.5	31.8	31.3	31.5	31.3	29.1	28.0	28.5	29.9	30.4	31.7	30.8	28.3
Italy	40.1	41.8	43.2	41.7	42.5	42.3	42.0	41.4	41.8	41.0	40.8	42.3	43.5	43.2
Japan	26.8	26.8	27.2	26.8	26.3	27.0	27.3	26.2	25.7	26.3	27.4	28.0	28.3	..
Korea	18.6	19.2	20.1	20.2	20.6	22.6	23.0	23.2	23.9	23.2	23.9	25.0	26.5	26.6
Luxembourg	37.1	37.6	39.3	39.4	38.3	39.1	39.7	39.3	38.1	37.2	37.6	35.8	36.5	38.3
Mexico	15.2	15.3	15.9	15.1	15.8	16.9	17.1	16.5	17.4	17.1	18.1	18.3	18.0	21.1
Netherlands	41.5	40.9	40.9	39.1	40.1	39.7	38.2	37.5	36.9	37.3	38.5	38.9	37.5	..
New Zealand	36.6	34.8	35.0	33.4	33.4	33.6	33.0	34.4	34.2	35.3	37.4	36.6	35.7	34.5
Norway	40.9	40.8	41.5	42.4	42.7	42.6	42.9	43.1	42.3	43.3	43.5	44.0	43.6	42.1
Poland	36.2	37.4	36.6	35.6	35.1	32.8	32.6	33.1	32.6	31.7	33.0	34.0	34.9	..
Portugal	32.1	32.7	32.8	33.0	33.9	34.1	33.8	34.5	34.7	33.9	34.7	35.5	36.4	36.5
Slovak Republic	..	..	..	36.7	35.4	34.1	33.2	33.2	33.1	31.6	31.4	29.4	29.4	29.3
Spain	32.1	31.9	32.9	33.2	34.1	34.2	33.8	34.2	34.2	34.6	35.7	36.7	37.2	33.0
Sweden	47.5	49.4	50.6	51.0	51.4	51.8	49.8	47.9	48.3	48.7	49.5	49.0	48.3	47.1
Switzerland	27.7	28.1	27.6	28.5	28.7	30.0	29.5	29.9	29.2	28.8	29.2	29.3	28.9	29.4
Turkey	16.8	18.9	20.7	21.1	23.1	24.2	26.1	24.6	25.9	24.1	24.3	24.5	23.7	23.5
United Kingdom	34.0	33.8	34.3	35.5	35.7	36.4	36.1	34.6	34.3	34.9	35.8	36.6	36.1	35.7
United States	27.9	28.3	28.7	29.3	29.4	29.9	28.8	26.5	25.9	26.1	27.5	28.2	28.3	26.9
OECD average	34.7	35.3	35.4	35.5	35.9	36.0	35.5	35.2	35.1	35.1	35.7	35.8	35.8	..
Slovenia	39.2	38.1	37.0	37.8	38.2	37.5	37.7	38.0	38.2	38.3	38.6	38.3	37.8	37.1

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Total tax revenue

As a percentage of GDP




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TOTAL TAX REVENUE

Taxes on income and profits

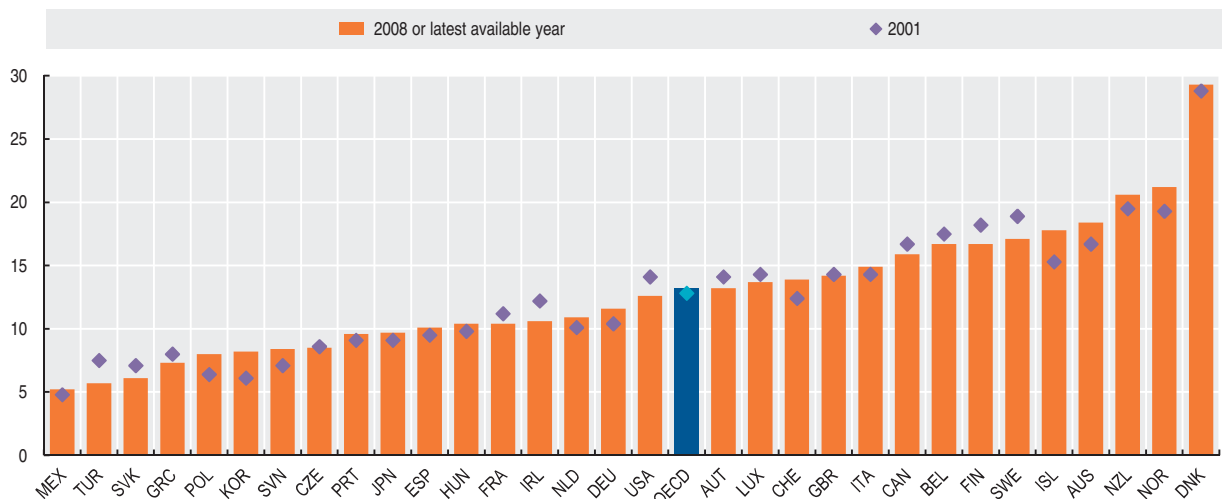
As a percentage of GDP

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia	15.9	16.6	16.5	17.7	18.3	18.1	16.7	17.2	17.3	18.2	18.2	18.1	18.4	..
Austria	10.9	11.9	12.7	12.9	12.5	12.3	14.1	13.0	12.8	12.6	12.0	12.1	12.7	13.2
Belgium	16.6	16.6	17.0	17.5	17.1	17.3	17.5	17.3	16.9	16.9	17.1	16.7	16.5	16.7
Canada	16.5	16.9	17.9	17.7	18.1	17.8	16.7	15.4	15.4	15.7	15.8	16.4	16.6	15.9
Czech Republic	9.4	8.1	8.7	8.1	8.3	8.0	8.6	9.0	9.5	9.5	9.1	9.1	9.4	8.5
Denmark	30.2	30.2	29.9	29.5	29.6	29.8	28.8	28.6	28.8	29.7	31.2	29.9	29.0	29.3
Finland	16.5	18.2	17.7	18.1	17.8	20.4	18.2	18.1	17.0	16.8	16.8	16.6	16.9	16.7
France	7.0	7.4	8.1	10.2	10.8	11.0	11.2	10.4	10.0	10.2	10.3	10.7	10.4	10.4
Germany	11.3	10.5	10.2	10.7	11.1	11.2	10.4	9.9	9.7	9.5	9.8	10.8	11.3	11.6
Greece	6.4	6.4	6.8	8.1	8.4	9.3	8.0	8.1	7.4	7.5	8.0	7.4	7.5	7.3
Hungary	8.7	8.7	8.3	8.4	8.9	9.2	9.8	10.0	9.3	8.9	8.8	9.1	10.0	10.4
Iceland	10.6	11.3	11.5	13.0	14.2	14.8	15.3	15.3	16.0	16.1	17.5	18.3	18.5	17.8
Ireland	12.7	13.2	13.1	12.9	13.2	13.2	12.2	11.1	11.3	11.8	11.7	12.5	12.1	10.6
Italy	14.2	14.5	15.3	13.6	14.4	14.0	14.3	13.4	12.9	12.9	12.9	13.9	14.7	14.9
Japan	10.3	10.2	10.1	9.0	8.4	9.4	9.1	8.0	7.9	8.4	9.3	9.9	10.3	9.7
Korea	5.9	5.8	5.3	6.1	5.1	6.5	6.1	5.9	6.7	6.5	7.0	7.4	8.4	8.2
Luxembourg	14.6	14.9	15.6	15.1	13.9	14.1	14.3	14.4	13.9	12.3	12.9	12.5	12.8	13.7
Mexico	3.8	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
Netherlands	10.9	11.1	10.7	10.3	10.2	10.0	10.1	10.2	9.4	9.2	10.7	10.6	10.9	..
New Zealand	22.4	20.7	20.9	19.4	19.4	20.2	19.5	20.5	20.4	21.6	23.6	22.7	22.5	20.6
Norway	14.3	14.8	15.7	15.7	16.0	19.2	19.3	18.8	18.5	20.1	21.4	22.0	21.0	21.2
Poland	11.1	10.7	10.4	10.3	7.4	6.8	6.4	6.3	6.0	5.9	6.4	7.0	8.0	..
Portugal	7.9	8.6	8.7	8.5	9.1	9.6	9.1	8.9	8.4	8.3	8.2	8.5	9.4	9.6
Slovak Republic	..	..	..	8.6	8.6	7.0	7.1	6.6	6.7	5.7	5.6	5.7	5.8	6.1
Spain	9.4	9.2	9.8	9.4	9.6	9.7	9.5	9.9	9.6	9.7	10.4	11.1	12.3	10.1
Sweden	18.6	19.3	19.9	19.9	20.8	21.2	18.9	17.1	17.8	18.6	19.4	19.3	18.7	17.1
Switzerland	11.9	12.3	11.9	12.5	12.0	13.2	12.4	12.9	12.5	12.5	13.0	13.4	13.2	13.9
Turkey	4.8	5.0	5.7	7.0	7.3	7.1	7.5	6.1	6.1	5.3	5.3	5.3	5.6	5.7
United Kingdom	12.6	12.4	12.7	13.8	13.8	14.2	14.3	13.2	12.6	12.8	13.7	14.5	14.3	14.2
United States	12.8	13.5	14.0	14.4	14.6	15.1	14.1	11.7	11.2	11.4	12.9	13.6	13.9	12.6
OECD average	12.4	12.5	12.7	12.8	12.8	13.1	12.8	12.4	12.2	12.3	12.8	13.0	13.2	..
Slovenia	6.5	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

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Taxes on income and profits

As a percentage of GDP

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Taxes on goods and services

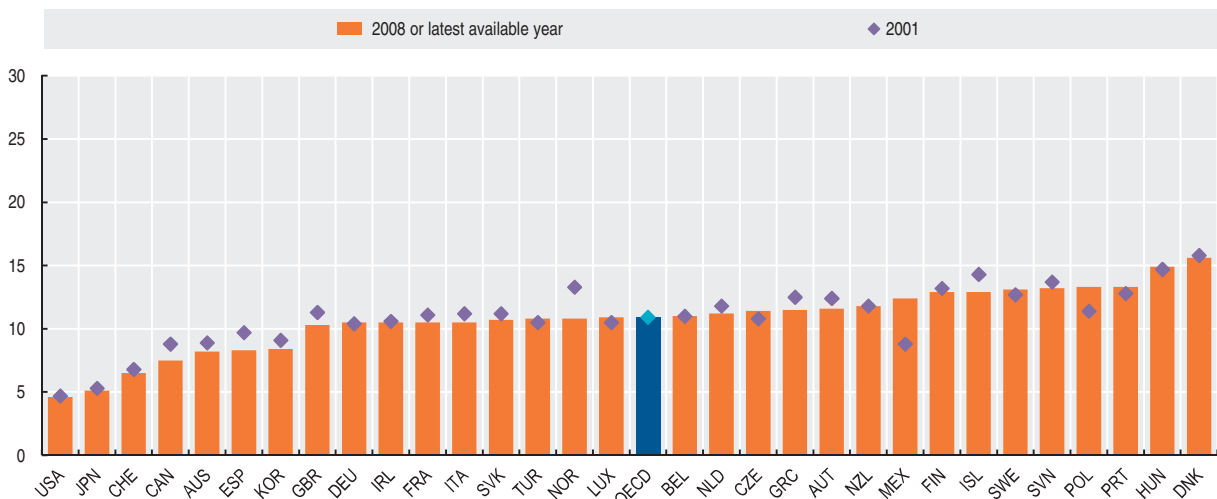
As a percentage of GDP

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Australia	8.4	8.2	8.0	8.2	8.0	8.9	8.9	9.2	9.1	8.9	8.6	8.3	8.2	..
Austria	11.9	12.3	12.8	12.5	12.6	12.3	12.4	12.6	12.5	12.4	12.1	11.7	11.7	11.6
Belgium	11.2	11.5	11.7	11.1	11.5	11.4	11.0	11.1	11.0	11.2	11.3	11.3	11.0	-
Canada	9.0	9.0	9.0	9.1	8.8	8.6	8.8	8.9	8.9	8.7	8.5	8.1	7.9	7.5
Czech Republic	12.1	11.8	11.3	10.8	11.5	11.2	10.8	10.8	11.1	11.8	11.8	11.2	11.1	11.4
Denmark	15.6	16.0	16.1	16.4	16.5	15.8	15.8	16.0	15.8	16.0	16.2	16.4	16.3	15.6
Finland	14.0	14.1	14.6	14.1	14.2	13.7	13.2	13.5	14.1	13.8	13.8	13.5	12.9	12.9
France	11.8	12.3	12.2	11.9	12.0	11.4	11.1	11.1	11.0	11.1	11.1	10.8	10.7	10.5
Germany	10.4	10.3	10.1	10.0	10.4	10.5	10.4	10.3	10.4	10.1	10.1	10.1	10.6	10.5
Greece	11.9	12.2	12.3	12.0	12.2	12.0	12.5	12.3	11.4	11.0	10.9	11.3	11.4	11.5
Hungary	16.8	16.2	15.0	14.7	15.4	15.4	14.7	14.2	14.8	15.4	14.8	14.3	14.9	14.9
Iceland	15.2	15.6	15.3	15.9	17.0	16.4	14.3	14.4	15.1	16.0	17.1	17.6	16.5	12.9
Ireland	13.2	13.0	12.6	12.2	12.1	11.7	10.6	10.9	10.8	11.2	11.4	11.4	11.1	10.5
Italy	10.9	10.8	11.2	11.5	11.7	11.8	11.2	11.2	10.7	10.8	10.8	11.1	11.0	10.5
Japan	4.2	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
Korea	8.0	8.5	8.6	7.7	8.3	8.7	9.1	9.0	8.9	8.4	8.2	8.1	8.3	8.4
Luxembourg	10.0	9.9	10.6	10.5	10.4	10.6	10.5	10.6	10.5	11.2	10.9	10.0	9.9	10.9
Mexico	8.2	8.5	8.6	7.5	7.9	8.9	8.8	8.1	9.1	9.5	10.3	10.3	9.5	12.4
Netherlands	11.3	11.6	11.3	11.3	11.7	11.5	11.8	11.6	11.7	11.9	12.2	11.9	11.2	..
New Zealand	12.2	12.2	12.2	12.1	12.1	11.7	11.8	12.1	12.1	11.9	12.0	11.9	11.3	11.8
Norway	15.8	15.5	15.4	15.8	15.6	13.5	13.3	13.3	12.9	12.7	12.1	12.0	12.4	10.8
Poland	12.8	13.7	13.1	12.3	12.8	11.8	11.4	12.1	12.2	11.9	12.7	13.3	13.3	..
Portugal	13.0	13.2	12.9	13.0	13.2	12.7	12.8	13.1	13.2	13.2	13.8	14.1	13.7	13.3
Slovak Republic	..	..	..	12.7	12.2	12.3	11.2	11.4	12.0	12.3	12.6	11.4	11.3	10.7
Spain	9.2	9.3	9.5	9.8	10.2	10.1	9.7	9.7	9.7	9.8	9.9	9.9	9.5	8.3
Sweden	13.4	12.9	13.0	12.7	12.6	12.8	12.7	12.9	12.9	12.7	12.9	12.8	12.9	13.1
Switzerland	6.1	6.0	6.0	6.2	6.6	6.7	6.8	6.8	6.8	6.8	6.9	6.8	6.5	6.5
Turkey	6.3	7.2	7.7	7.6	8.3	10.1	10.5	11.5	12.8	11.5	12.0	11.9	11.3	10.8
United Kingdom	12.0	12.0	11.9	11.7	11.8	11.6	11.3	11.2	11.2	11.1	10.8	10.6	10.5	10.3
United States	5.0	4.9	4.9	4.9	4.8	4.8	4.7	4.7	4.7	4.8	4.8	4.8	4.7	4.6
OECD average	11.0	11.1	11.1	11.0	11.3	11.1	10.9	11.0	11.1	11.1	11.2	11.1	10.9	..
Slovenia	15.2	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

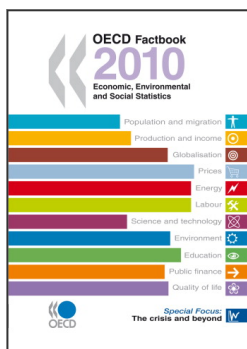
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Taxes on goods and services

As a percentage of GDP



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