

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. Taxes on incomes and profits as a percentage of GDP represents the amount of resources collected by government directly from the incomes of people and companies. Taxes on goods and services as a percentage of GDP represents the amount of resources the government collects from people as they spend their income on goods and services.

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.

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, which also includes payments by employers and employees made under compulsory social security schemes as well as payroll taxes, taxes related to the ownership and transfer of property, and other taxes.

Long-term trends

Total tax revenue as a percentage of GDP followed a slow upward trend in almost all OECD countries during the 1990s. However, in 2000, the upward trend stopped, and, since 2001, the average tax revenue as a percentage of GDP for all OECD countries has stabilised.

The OECD average for taxes on income and profit as a percentage of GDP showed an upward trend in the second half of the 1990s reaching a peak in 2000 since when it has fallen back slightly.

The OECD average for tax revenues on goods and services as a percentage of GDP has been remarkably stable since 1994.

Comparability

The 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 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*.

Source

- OECD (2008), *Revenue Statistics 1965-2007 – Edition 2008*, 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 (2008), *Taxing Wages 2006-2007*, 2007 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*, condensed version, OECD, Paris.

Online databases

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

Websites

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

Total tax revenue

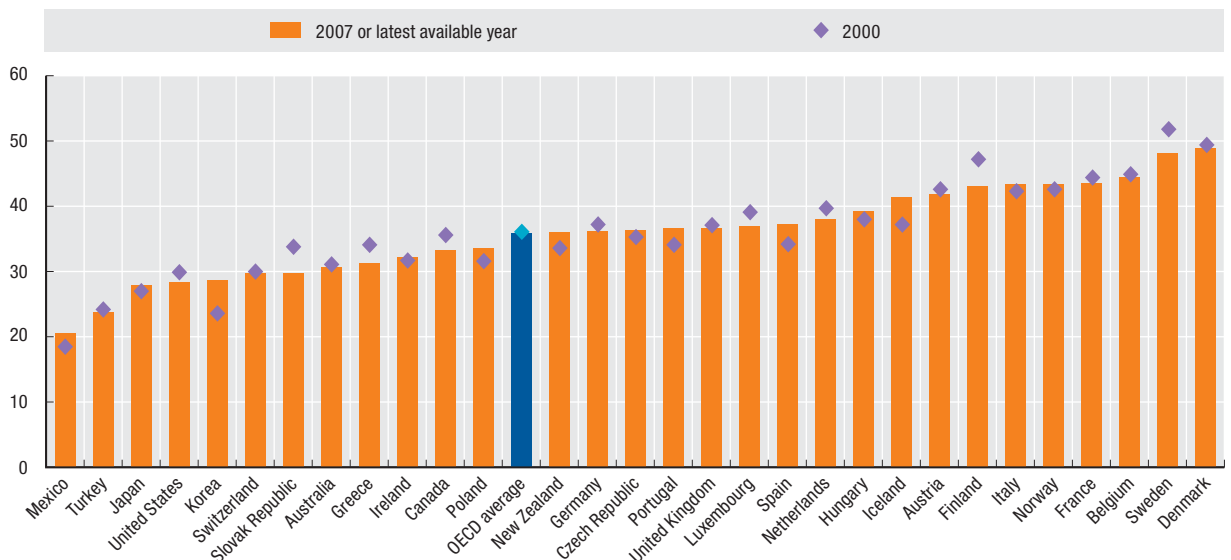

As a percentage of GDP

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Australia	28.0	28.8	29.4	29.2	30.0	30.5	31.1	29.6	30.5	30.6	31.1	30.8	30.6	..
Austria	41.7	41.2	42.5	43.9	44.0	43.6	42.6	44.6	43.6	43.3	42.8	42.1	41.7	41.9
Belgium	43.6	43.6	44.0	44.5	45.2	45.2	44.9	44.9	45.0	44.6	44.8	44.8	44.5	44.4
Canada	35.2	35.6	35.9	36.7	36.7	36.4	35.6	34.8	33.7	33.7	33.7	33.4	33.3	33.3
Czech Republic	38.9	37.5	36.0	36.3	34.9	35.8	35.3	35.6	36.3	37.3	37.8	37.5	36.9	36.4
Denmark	48.7	48.8	49.2	48.9	49.3	50.1	49.4	48.4	47.8	48.0	49.0	50.7	49.1	48.9
Finland	46.9	45.7	47.0	46.3	46.1	45.8	47.2	44.6	44.6	44.0	43.4	43.9	43.5	43.0
France	42.8	42.9	44.1	44.4	44.2	45.1	44.4	44.0	43.4	43.2	43.5	43.9	44.2	43.6
Germany	37.2	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
Greece	27.9	28.9	35.9	30.3	32.0	32.9	34.1	33.0	33.3	32.2	31.2	31.3	31.3	..
Hungary	43.3	41.3	39.6	38.0	37.8	38.1	38.0	38.0	37.8	37.5	37.6	37.2	37.1	39.3
Iceland	30.6	31.2	32.3	32.2	34.5	36.9	37.2	35.4	35.3	36.7	38.0	40.7	41.5	41.4
Ireland	35.1	32.5	32.4	31.7	31.3	31.4	31.7	29.5	28.2	28.7	30.1	30.6	31.9	32.2
Italy	40.2	40.1	41.8	43.2	41.7	42.5	42.3	42.0	41.4	41.8	41.0	40.9	42.1	43.3
Japan	26.3	26.8	26.8	27.2	26.8	26.3	27.0	27.3	26.2	25.7	26.3	27.4	27.9	..
Korea	19.4	19.4	20.0	21.0	21.1	21.5	23.6	24.1	24.4	25.3	24.6	25.5	26.8	28.7
Luxembourg	36.8	37.1	37.6	39.3	39.4	38.3	39.1	39.7	39.3	38.3	37.3	37.8	35.9	36.9
Mexico	17.2	16.7	16.7	17.5	16.6	17.3	18.5	18.8	18.1	19.0	19.0	19.9	20.6	20.5
Netherlands	43.0	41.5	40.9	40.9	39.1	40.1	39.7	38.2	37.5	36.9	37.3	38.8	39.3	38.0
New Zealand	36.5	36.6	34.8	35.0	33.4	33.4	33.6	33.0	34.4	34.2	35.3	37.5	36.7	36.0
Norway	40.8	40.9	40.8	41.5	42.4	42.7	42.6	42.9	43.1	42.3	43.3	43.5	43.9	43.4
Poland	36.9	36.2	36.1	35.2	34.6	32.4	31.6	33.5	36.3	32.9	32.3	32.9	33.5	..
Portugal	30.1	31.7	32.6	32.7	32.9	33.9	34.1	33.8	34.5	34.7	33.9	34.7	35.7	36.6
Slovak Republic	..	..	..	..	36.5	35.0	33.8	33.0	33.0	33.4	31.8	31.8	29.8	29.8
Spain	32.9	32.1	31.9	32.9	33.2	34.1	34.2	33.8	34.2	34.2	34.6	35.8	36.6	37.2
Sweden	46.3	47.5	49.4	50.6	51.0	51.4	51.8	49.8	47.9	48.3	48.7	49.5	49.1	48.2
Switzerland	27.0	27.7	28.1	27.6	28.5	28.7	30.0	29.5	29.9	29.2	28.8	29.2	29.6	29.7
Turkey	16.5	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
United Kingdom	33.4	34.5	34.4	34.9	36.0	36.4	37.1	36.8	35.2	35.0	35.4	36.3	37.1	36.6
United States	27.5	27.9	28.3	28.7	29.3	29.4	29.9	28.8	26.5	25.9	26.1	27.3	28.0	28.3
OECD average	34.9	34.8	35.3	35.4	35.5	35.9	36.1	35.7	35.4	35.3	35.2	35.8	35.9	..

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Total tax revenue

As a percentage of GDP


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TOTAL TAX REVENUE

Taxes on income and profits

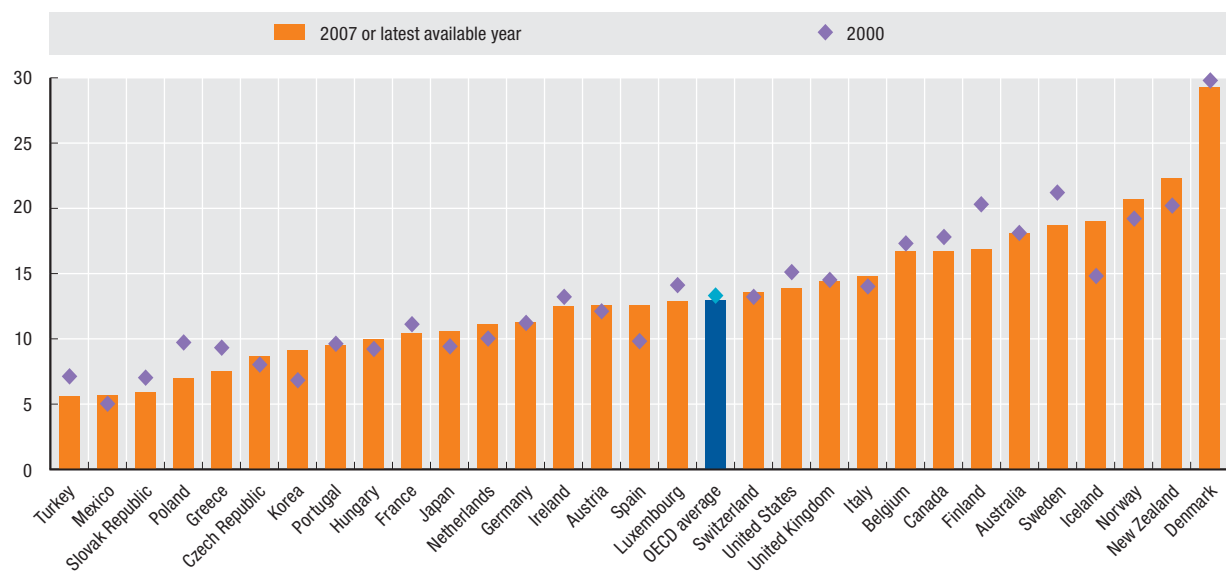

As a percentage of GDP

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Australia	15.2	15.9	16.6	16.5	17.7	18.3	18.1	16.7	17.2	17.3	18.2	18.2	18.1	..
Austria	10.3	10.8	11.8	12.6	12.8	12.4	12.1	13.9	12.9	12.7	12.5	11.9	12.0	12.6
Belgium	16.0	16.6	16.6	17.0	17.5	17.1	17.3	17.5	17.3	16.9	16.9	17.2	16.8	16.7
Canada	15.8	16.5	16.9	17.9	17.7	18.1	17.8	16.7	15.4	15.4	15.7	15.9	16.2	16.7
Czech Republic	9.7	9.4	8.1	8.7	8.1	8.3	8.0	8.6	9.0	9.5	9.5	9.1	9.0	8.7
Denmark	30.0	30.1	30.2	29.8	29.4	29.6	29.8	28.7	28.5	28.8	29.6	31.1	29.5	29.3
Finland	16.4	16.5	18.2	17.7	18.1	17.8	20.3	18.2	18.1	17.0	16.8	16.8	16.6	16.9
France	7.0	7.0	7.4	8.1	10.2	10.8	11.1	11.2	10.4	10.0	10.2	10.3	10.7	10.4
Germany	11.0	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
Greece	6.0	6.4	6.4	6.8	8.1	8.4	9.3	8.0	8.0	7.4	7.5	7.9	7.5	..
Hungary	9.1	8.6	8.7	8.3	8.4	8.9	9.2	9.7	10.0	9.3	8.9	8.8	9.1	10.0
Iceland	10.2	10.6	11.3	11.5	13.0	14.2	14.8	15.3	15.3	16.0	16.1	17.6	18.3	19.0
Ireland	14.1	12.7	13.2	13.1	12.9	13.1	13.2	12.2	11.1	11.3	11.9	11.7	12.7	12.5
Italy	14.0	14.2	14.5	15.3	13.6	14.4	14.0	14.3	13.4	12.9	12.9	12.9	14.0	14.8
Japan	10.3	10.3	10.2	10.1	9.0	8.4	9.4	9.1	8.0	7.9	8.4	9.3	9.9	10.6
Korea	5.9	6.2	6.0	5.5	6.4	5.3	6.8	6.4	6.2	7.1	6.9	7.5	7.9	9.1
Luxembourg	13.9	14.6	14.9	15.6	15.1	13.9	14.1	14.3	14.4	13.9	12.4	13.0	12.5	12.9
Mexico	5.2	4.1	4.0	4.6	4.7	5.0	5.0	5.2	5.2	5.0	4.7	4.8	5.2	5.7
Netherlands	12.0	10.9	11.1	10.7	10.3	10.2	10.0	10.1	10.2	9.4	9.2	10.8	10.7	11.1
New Zealand	22.3	22.4	20.7	20.9	19.4	19.4	20.2	19.5	20.5	20.4	21.6	23.6	22.8	22.3
Norway	14.2	14.3	14.8	15.7	15.7	16.0	19.2	19.3	18.8	18.5	20.1	21.4	22.0	20.7
Poland	11.3	11.1	10.6	10.4	10.2	9.9	9.7	9.5	9.6	6.0	5.9	6.4	7.0	..
Portugal	7.9	7.9	8.6	8.7	8.5	9.1	9.6	9.1	8.9	8.4	8.3	8.2	8.5	9.5
Slovak Republic	..	..	..	..	8.5	8.5	7.0	7.0	6.6	6.8	5.7	5.7	5.8	5.9
Spain	9.3	9.4	9.2	9.8	9.4	9.6	9.8	9.7	10.1	9.8	9.9	10.6	11.4	12.6
Sweden	19.7	18.6	19.3	19.9	19.9	20.8	21.2	18.9	17.1	17.8	18.6	19.4	19.4	18.7
Switzerland	12.5	11.9	12.3	11.9	12.5	12.0	13.2	12.4	12.9	12.5	12.5	13.0	13.5	13.6
Turkey	4.9	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
United Kingdom	12.0	12.7	12.6	12.9	14.0	14.0	14.5	14.6	13.4	12.8	13.0	13.9	14.7	14.4
United States	12.3	12.8	13.5	14.0	14.4	14.6	15.1	14.1	11.7	11.2	11.4	12.7	13.5	13.9
OECD average	12.4	12.4	12.5	12.8	12.8	12.9	13.3	12.9	12.5	12.3	12.3	12.8	13.0	..

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Taxes on income and profits


As a percentage of GDP

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Taxes on goods and services

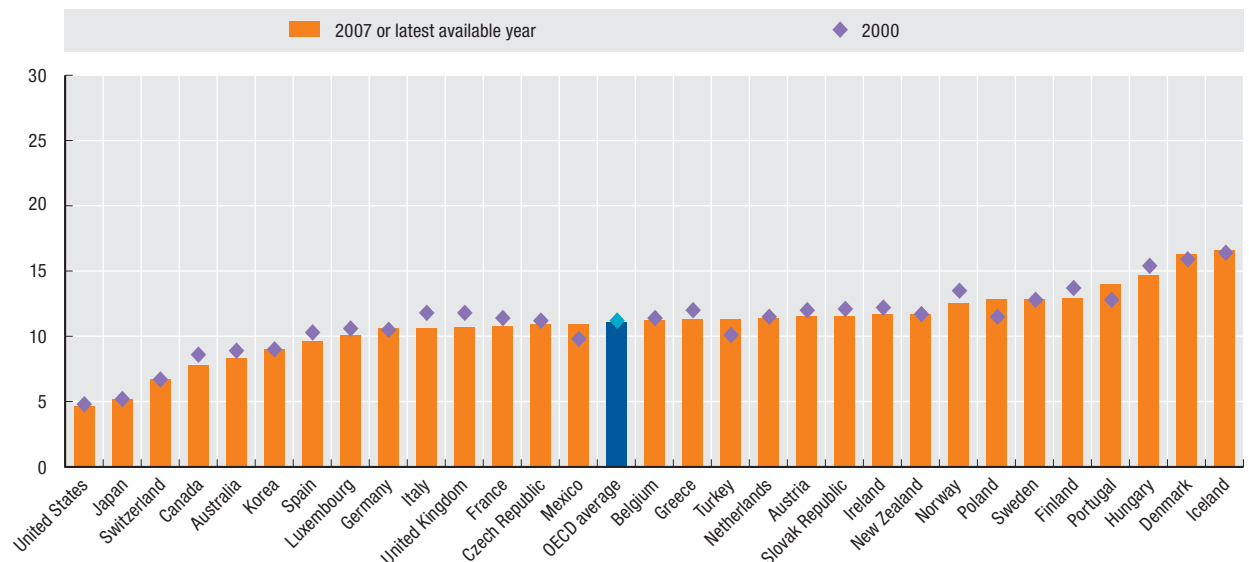
As a percentage of GDP

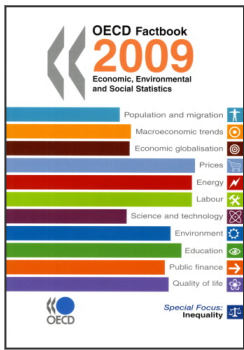
	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Australia	8.2	8.4	8.2	8.0	8.2	8.0	8.9	8.9	9.2	9.1	8.9	8.6	8.3	..
Austria	12.9	11.5	11.9	12.4	12.3	12.4	12.0	12.1	12.3	12.2	12.1	12.0	11.5	11.5
Belgium	11.4	11.2	11.5	11.7	11.1	11.5	11.4	11.0	11.1	11.0	11.2	11.3	11.4	11.2
Canada	9.2	9.0	9.0	9.0	9.1	8.8	8.6	8.8	8.9	8.9	8.7	8.5	8.1	7.8
Czech Republic	13.0	12.1	11.8	11.3	10.8	11.5	11.2	10.8	10.8	11.1	11.8	11.7	11.1	10.9
Denmark	15.5	15.7	16.1	16.1	16.4	16.5	15.9	15.9	16.0	15.8	16.0	16.3	16.3	16.3
Finland	14.4	13.8	13.9	14.5	14.1	14.2	13.7	13.2	13.5	14.1	13.8	13.8	13.5	12.9
France	11.6	11.7	12.2	12.0	11.9	12.0	11.4	11.1	11.1	11.0	11.1	11.1	10.9	10.8
Germany	10.7	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
Greece	12.1	11.9	12.2	12.3	12.0	12.2	12.0	12.5	12.2	11.5	11.1	10.8	11.3	..
Hungary	16.0	16.8	16.1	14.9	14.7	15.3	15.4	14.7	14.2	14.8	15.3	14.8	14.2	14.7
Iceland	15.0	15.2	15.6	15.3	15.9	17.0	16.4	14.3	14.4	15.1	16.0	17.1	17.6	16.6
Ireland	13.7	13.2	13.0	12.6	12.2	12.1	12.2	11.0	11.1	11.0	11.4	11.6	11.6	11.7
Italy	11.4	10.9	10.8	11.2	11.5	11.7	11.8	11.2	11.2	10.7	10.8	10.8	10.8	10.6
Japan	4.2	4.2	4.3	4.7	5.3	5.4	5.2	5.3	5.3	5.2	5.3	5.3	5.2	5.2
Korea	8.4	8.4	8.8	9.0	8.0	8.6	9.0	9.5	9.5	9.4	8.9	8.8	8.7	9.0
Luxembourg	10.2	9.9	9.8	10.4	10.5	10.4	10.6	10.5	10.6	10.5	11.2	10.9	10.0	10.1
Mexico	8.1	9.0	9.3	9.4	8.3	8.6	9.8	9.7	8.9	10.0	10.5	11.3	11.6	10.9
Netherlands	11.3	11.3	11.6	11.3	11.3	11.7	11.5	11.8	11.6	11.7	11.9	12.3	12.0	11.4
New Zealand	12.3	12.2	12.2	12.2	12.1	12.1	11.7	11.8	12.1	12.1	11.9	12.0	12.0	11.7
Norway	15.7	15.8	15.5	15.4	15.8	15.6	13.5	13.3	13.3	12.9	12.7	12.1	12.0	12.5
Poland	13.2	12.8	12.9	12.0	11.9	12.1	11.5	11.2	12.3	12.5	12.4	12.6	12.8	..
Portugal	13.5	12.9	13.2	12.8	13.1	13.3	12.8	12.9	13.2	13.3	13.3	13.9	14.5	14.0
Slovak Republic	..	..	..	..	12.5	11.9	12.1	11.0	11.2	12.1	12.3	12.7	11.5	11.5
Spain	9.3	9.2	9.3	9.5	9.8	10.2	10.3	9.9	9.8	9.9	9.9	10.0	9.9	9.6
Sweden	11.9	13.2	12.8	12.8	12.7	12.6	12.8	12.7	12.9	12.9	12.7	12.9	12.8	12.8
Switzerland	5.3	6.1	6.0	6.0	6.2	6.6	6.7	6.8	6.8	6.8	6.8	6.9	6.8	6.7
Turkey	6.1	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
United Kingdom	11.8	12.2	12.2	12.1	11.9	12.0	11.8	11.5	11.4	11.4	11.3	11.0	10.8	10.7
United States	5.1	5.0	4.9	4.9	4.9	4.8	4.8	4.7	4.7	4.7	4.8	4.8	4.7	4.6
OECD average	11.1	11.0	11.1	11.1	11.1	11.3	11.2	11.0	11.0	11.2	11.2	11.3	11.1	..

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Taxes on goods and services

As a percentage of GDP

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