



Revenue Statistics

1965-2019

CONSUMPTION TAX REVENUES
UNDER COVID-19: LESSONS
FROM THE 2008 GLOBAL FINANCIAL
CRISIS

Revenue Statistics 2020

1965-2019

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Foreword

This annual publication provides information on tax levels and tax structures in OECD countries. It was prepared under the auspices of the Working Party on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs and is published under the responsibility of the Secretary-General of the OECD.

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Executive Summary

In 2019, the average OECD tax-to-GDP ratio was 33.8%, a decrease of 0.1 percentage points since 2018. This is the first decrease in the OECD average tax-to-GDP ratio that has been observed since 2009, following the global financial crisis (GFC) in 2008 (except in 2017, which was an exceptional case due to the one-off stability contributions in Iceland in the preceding year). The most recent data on the structure of tax revenues in OECD countries shows that corporate tax revenues reached 10% of total tax revenues in 2018: this is the first time they have returned to this level since the GFC, although it remains lower than the pre-GFC peak of 11.5%.

In this publication, taxes are defined as compulsory, unrequited payments to the general government or to a supranational authority. They are unrequited in that the benefits provided by governments to taxpayers are not normally allocated in proportion to their payments. Taxes are classified by their base: income, profits and capital gains; payroll; property; goods and services; and other taxes. Compulsory social security contributions (SSCs) paid to general government are also treated as taxes. Revenues are analysed by level of government: federal or central; state; local; and social security funds. Detailed information on the classifications applied is set out in the Interpretative Guide in Annex A.

Tax levels in 2019

Across OECD countries, tax-to-GDP ratios in 2019 ranged from 16.5% in Mexico to 46.3% in Denmark. Between 2018 and 2019, the OECD average tax-to-GDP ratio decreased from 33.9% to 33.8%, due to falls in 15 countries that were larger, on average, than the increase in the remaining countries:

- The largest fall was seen in Hungary (1.7 percentage points), partially due to a decrease in corporate income taxes following the removal of the compulsory tax advance supplement on business taxes, as well as smaller decreases in a number of other taxes. Other large decreases were seen in Iceland (1.1 percentage points), Belgium and Sweden (1.0 percentage points in both countries). Eleven other countries had decreases of less than one percentage point.
- An increase in tax-to-GDP ratios from 2018 to 2019 is observed in the remaining 20 of the 35 countries for which preliminary 2019 data is available. The increase in the tax-to-GDP ratio was largest in Denmark (2.0 percentage points) due to higher than expected payments of income taxes in 2019. There were no other increases above one percentage point.

Across the last decade, 31 OECD countries reported higher tax-to-GDP ratios in 2019 than in 2009, with the greatest increases in Greece and the Slovak Republic (8.0 and 5.8 percentage points, respectively). Among the remaining six countries, tax levels in 2019 were more than five percentage points lower than in 2009 in Ireland and more than three percentage points lower in Hungary.

Tax structure in 2018

In 2018, the latest year in which final data is available for all countries, social security contributions (SSCs) amounted to the largest share of tax revenues in the OECD, at just over one-quarter (25.7%), on average. Together with personal income taxes (23.5%), these two tax types amounted to nearly one-half of tax revenues in OECD countries. Value Added Tax (VAT) accounted for a further one-fifth of total revenues (20.4%). Other consumption taxes and taxes on corporate income accounted for smaller shares of tax revenues (12.3% and 10.0% respectively), with property taxes (5.6%) and residual taxes accounting for the remaining share.

Since 2017, the average share of income taxes in total tax revenues has increased by 0.4 percentage points. This was largely due to increases in the share of corporate income taxes, which continued their recent upward trend from 9.2% of total tax revenues in 2014 and 2015, 9.4% in 2016, 9.7% in 2017 and 10.0% in 2018. However, this is still lower than the peak recorded share of corporate income taxes at 11.5% of total revenues in 2007. By contrast, the average share of tax revenues from taxes on goods and services decreased by 0.3 percentage points in 2018: although VAT revenues were unchanged at 20.4% of total revenues, excise tax revenues fell by 0.4 percentage points.

Changes by level of government

On average, subnational governments received a slightly higher share of tax revenues in 2018 relative to 2017. The central government's average share of revenues in 2018 fell from 53.7% to 53.4% of general government revenue in federal countries and from 63.6% to 63.5% in unitary countries. In federal countries, 25.1% of tax revenues were received at subnational level on average (ranging from 4.5% in Austria to 49.6% in Canada), with roughly two-thirds of revenues being received by state governments and one-third by local governments. In unitary countries, the share of local government revenues was 11.1% on average, ranging from less than 0.9% in Estonia to 35.1% in Sweden.

Consumption tax revenues under COVID-19

A special feature in this publication examines the drivers of recent changes in consumption tax revenues in OECD countries by disentangling their policy and macroeconomic drivers. It examines the global financial crisis of 2008 (GFC) to identify the channels through which consumption tax revenues are affected during an economic downturn and to provide initial insights into how the COVID-19 crisis and the policy actions taken in response to it will affect tax revenues.

It concludes that VAT systems are vulnerable to economic shocks, particularly if the crisis directly affects private consumption rather than investment. During the GFC, the level of consumption remained relatively stable, while consumption tax revenues decreased sharply due to a shift in consumer spending towards necessity goods and services and increases in government consumption – changes which have not since fully reversed. The COVID-19 crisis is likely to have an even bigger impact on consumption tax revenues than the GFC, because the current crisis has affected consumption directly and to a far greater extent as a result of lockdowns, including the forced closure of businesses in certain sectors (e.g. tourism and hospitality). Some of the other changes in consumption patterns observed in the current crisis mirror those from the 2008 crisis, including an increase in household spending on necessities and in government spending. As these areas of expenditure are often exempt from VAT, consumption tax revenues are expected to increase less than proportionally to the increase in government spending. Over time, it is expected that consumption tax revenues will gradually increase as a share of GDP and will return to their pre-crisis levels, as private spending returns to pre-crisis patterns and governments take action to restore lost revenues.

Consumption taxes will remain an important part of the toolkit that governments have to facilitate the economic and fiscal recovery after the COVID-19 crisis. In considering consumption tax policy after the crisis, governments may wish to give careful consideration to how the structure of their VAT systems will affect the resilience of their tax system and its revenues in future economic downturns. This will also require careful consideration of the complexity of VAT systems, and the likely behavioural and distributional impacts of any changes to improve resilience.

Introduction

The purpose of this annual publication is to provide internationally comparative data on tax levels and tax structures in member countries of the OECD. The taxes imposed in each country are presented in a standardised framework based upon the OECD classification of taxes and its Interpretative Guide as contained in Annex A to this Report.

The data for the Report has, for the most part, been provided by Delegates to Working Party No.2 on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs. The OECD acknowledges the co-operation of the International Monetary Fund, whose classification of tax revenues — although in a number of respects less detailed — is in many respects similar to that of the OECD.¹ The most important of the other classifications currently in use is the System of National Accounts (henceforth referred to as SNA) and the European System of Integrated Economic Accounts of EU member states (henceforth referred to as ESA), which is primarily an elaboration of SNA, though differing from it in certain respects. Subject to a few exceptions, SNA/ESA figures can be reconciled with the figures in the present Report, since SNA criteria and definitions have been adopted unless the contrary is specifically indicated.

The material is organised in six chapters. Chapter 1 summarises tax trends of the past 50 years focusing in turn on tax-to-GDP ratios (section 1.1), tax structures (section 1.2) and taxes by level of government (section 1.3). Section 1.4 discusses the impact of alternate treatments of non-wastable tax credits and section 1.5 provides information on financing of social security-type benefits. This year's issue also carries in Chapter 2 a special feature on "Drivers of consumption tax revenues in OECD countries". Chapter 3 contains a set of comparative statistical tables for years 1965-2019. Chapter 4 provides country tables with tax revenue and tax-to-GDP ratios broken down by selected tax categories and by level of government for years between 1990 and 2018 (section 4.1).² Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government (section 4.2). Chapter 5, which is available on line only provides statistical tables with a detailed breakdown of tax revenues by country for years between 1965 and 2018 (section 5.1). Two memorandum tables show how countries finance their social benefits, and report taxes and social security contributions paid by general government (section 5.2). Chapter 6, which is also only available on line, attributes tax revenues to general government by the following sub-sectors: central, state; local and social security funds. It contains a set of tables with a detailed breakdown of tax revenues by country for years between 1975 and 2018 (section 6.1).

Notes

¹ See IMF, *Government Finance Statistics Manual 2014* (Washington D.C.: International Monetary Fund, 2014).

² Because of space limitations, data are shown for selected years between 1965 and 2018. Data for years not shown are available online.

1 Tax revenue trends 1965-2019

Chapter 1 provides information on trends in tax revenues in OECD countries, including changes in tax-to-GDP ratios, tax structures, taxes by level of government and non-wastable tax credits.

Revenue Statistics 2020 presents detailed internationally comparable data on tax revenues of OECD countries for all levels of government. The latest edition provides final data on tax revenues in 1965-2018. In addition, provisional estimates of tax revenues in 2019 are included for almost all OECD countries.¹

Box 1.1. Revenue Statistics in OECD Countries – definitions & classifications

In *Revenue Statistics 2020*, taxes are defined as compulsory, unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments.

In the OECD classification, taxes are classified by the base of the tax:

- Income and profits (heading 1000)
- Compulsory social security contributions paid to general government, which are treated as taxes (heading 2000)
- Payroll and workforce (heading 3000)
- Property (heading 4000)
- Goods and services (heading 5000)
- Other (heading 6000)

Much greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the OECD Interpretative Guide at annex A of *Revenue Statistics 2020*.

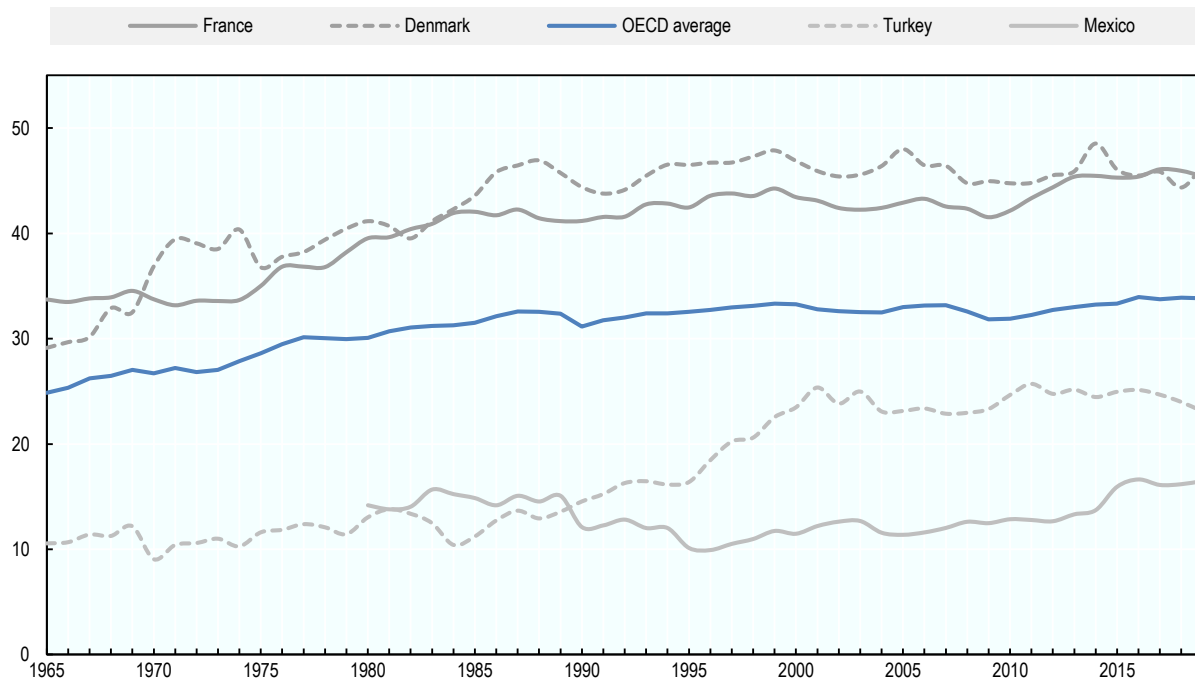
All of the averages presented in this summary are unweighted.

Tax-to-GDP ratios

Tax ratios for 2019 (provisional data)

New OECD data in the annual *Revenue Statistics 2020* publication show that on average, tax revenues as a percentage of GDP (i.e. the tax-to-GDP ratio) were 33.8% in 2019, a decrease of 0.1 percentage points (p.p.) of GDP relative to 2018. This is the first decrease observed in the OECD average since the impact of the global financial crisis in 2009 (excluding 2017, which was a special case due to the one-off stability contributions in Iceland in 2016).² Although the tax-to-GDP ratio increased in 20 of the countries for which 2019 data are available, the scale of the decrease in the remaining 15 countries was larger, leading to the decrease in the average. If the largest decrease, in Hungary, is excluded, the OECD average tax-to-GDP ratio would have remained unchanged.

Figure 1.1. Trends in tax-to-GDP ratios, 1965-2019p (as % of GDP)



Notes: Data for 2019 are preliminary. The OECD average in 2019 is calculated by applying the unweighted average percentage change for 2019 in the 35 countries providing data for that year to the overall average tax to GDP ratio in 2018.

The 2016 OECD average tax-to-GDP ratio includes the one-off revenues from stability contributions in Iceland. Without these revenues included, the OECD average tax-to-GDP ratio in 2016 would have been 33.5%.

Source: Table 3.1.

StatLink  <https://doi.org/10.1787/888934209381>

Table 1.1. Revenue Statistics: overview

	Tax revenue as % of GDP				Tax revenue as % of total tax revenue in 2018						
	2019p	2018	2017	2000	1100 Taxes on income, individuals (PIT)	1200 Taxes on income, corporates (CIT)	2000 Social security contributions (SSC)	4000 Taxes on property	5111 Value added taxes	Other consumption taxes ⁴	All other taxes ⁵
OECD - Average¹	33.8	33.9	33.7	33.3	23.5	10.0	25.7	5.6	20.4	12.3	2.4
Australia	..	28.7	28.5	30.5	41.1	19.1	0.0	9.5	11.7	13.8	4.8
Austria	42.4	42.2	41.8	42.3	22.2	6.4	34.8	1.3	18.0	9.7	7.6
Belgium ²	42.9	43.9	43.8	43.8	27.0	9.8	30.2	7.8	15.4	9.8	0.0
Canada	33.5	33.2	33.1	34.7	36.2	11.3	14.0	11.6	13.6	9.9	3.3
Chile	20.7	21.1	20.2	18.8	6.7	22.1	6.9	5.2	40.2	13.0	5.8
Colombia	19.7	19.3	19.0	15.7	6.4	25.5	9.6	8.0	29.4	13.4	7.7
Czech Republic	34.9	35.0	34.4	32.3	12.2	10.4	43.8	1.3	21.6	10.7	0.0
Denmark ²	46.3	44.4	45.8	46.9	54.4	6.5	0.1	4.1	21.5	11.4	2.0
Estonia	33.1	32.9	32.5	31.0	16.5	6.1	34.9	0.7	27.3	14.5	0.0
Finland	42.2	42.4	42.9	45.8	28.9	6.0	27.9	3.4	21.6	12.2	0.0
France ²	45.4	45.9	46.1	43.4	20.5	4.6	34.9	9.0	15.4	11.2	4.4
Germany	38.8	38.5	37.8	36.4	27.2	5.6	37.7	2.7	18.2	8.6	0.0
Greece	38.7	38.9	38.6	33.4	16.1	5.6	29.9	7.7	21.3	18.2	1.3
Hungary	35.8	37.5	38.3	38.6	14.6	3.6	31.6	2.6	25.8	18.9	2.8
Iceland	36.1	37.2	37.6	36.0	39.7	6.5	9.5	5.5	23.6	9.7	5.5
Ireland	22.7	22.7	22.8	30.8	31.2	14.2	17.3	5.8	19.3	11.5	0.8
Israel	30.5	30.9	32.5	34.8	20.6	10.4	16.8	10.3	24.2	12.2	5.6
Italy	42.4	41.9	41.9	40.5	25.6	4.5	31.0	6.1	14.8	13.9	4.1
Japan	..	32.0	31.4	25.8	19.1	12.9	40.2	8.1	12.8	6.7	0.3
Korea	27.4	26.8	25.4	20.9	18.4	15.7	25.4	11.6	15.3	11.0	2.6
Latvia	31.2	31.2	31.4	29.1	19.2	3.4	29.3	3.0	27.0	18.1	0.0
Lithuania ²	30.3	30.2	29.5	30.8	13.5	5.1	42.1	1.0	25.8	12.6	0.0
Luxembourg ²	39.2	39.7	37.6	36.9	23.5	15.9	27.1	9.7	15.4	8.3	0.1
Mexico ³	16.5	16.2	16.1	11.5	21.2	21.3	13.4	2.0	24.3	12.1	5.7
Netherlands	39.3	38.8	38.7	36.9	20.5	9.0	36.0	4.0	17.6	12.6	0.3
New Zealand	32.3	32.9	31.6	32.5	37.5	15.6	0.0	5.8	29.6	8.3	3.2
Norway	39.9	39.6	38.8	41.7	25.3	16.4	25.5	3.1	21.3	8.2	0.1
Poland	35.4	35.2	34.1	32.9	15.1	5.9	37.2	3.7	23.1	14.1	0.8
Portugal	34.8	34.8	34.1	31.1	18.7	9.6	26.9	4.0	25.1	14.7	1.0
Slovak Republic	34.7	34.3	34.2	33.6	10.5	9.6	43.0	1.2	20.5	14.5	0.7
Slovenia	37.7	37.4	37.1	37.7	14.3	5.2	41.4	1.6	22.0	15.4	0.1
Spain	34.6	34.6	33.9	33.1	22.2	7.1	33.9	7.3	19.0	10.5	0.0
Sweden	42.9	43.9	44.3	48.8	29.4	6.5	21.8	2.2	21.0	7.1	12.0
Switzerland ²	28.5	28.0	28.4	27.6	30.7	11.4	23.6	7.3	11.7	9.1	6.1
Turkey	23.1	24.0	24.7	23.5	15.4	8.7	29.9	4.3	19.8	20.7	1.1
United Kingdom	33.0	32.9	32.8	32.8	27.3	8.0	19.1	12.5	21.1	11.5	0.4
United States	24.5	24.4	26.7	28.3	41.1	4.1	24.9	12.3	0.0	17.6	0.0

1. 2019 provisional average calculated by applying the unweighted average percentage change for 2019 in the 35 countries providing data for that year to the overall average tax to GDP ratio in 2018.

2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

3. 2019 provisional: Secretariat estimate, including expected revenues collected by state and local governments.

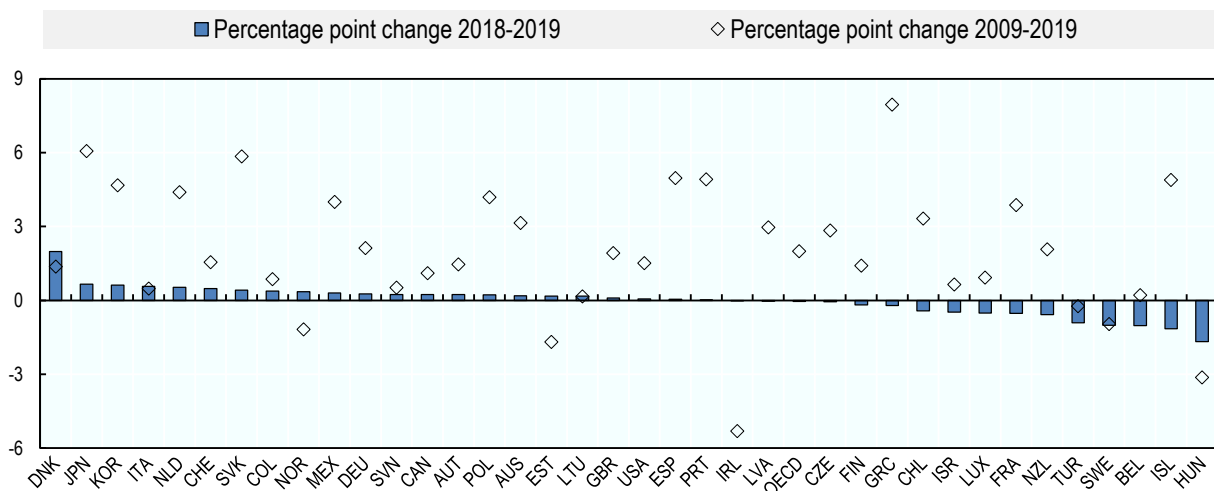
4. Calculated as 5000 Taxes on goods and services less 5111 Value added taxes.

5. Includes 1300 Unallocable between personal and corporate income tax, 3000 Taxes on payroll and workforce and 6000 Other taxes.

Country tax-to-GDP ratios in 2019 varied considerably (Table 1.1), both across countries and since 2018. Key observations include:

- Denmark had the highest tax-to-GDP ratio in 2019 (46.3%), and with the exceptions of 2017 and 2018, in which France was higher, has had the highest tax-to-GDP ratio of OECD countries since 2002. France had the second-highest tax-to-GDP ratio in 2019 (45.4%). Mexico had the lowest tax-to-GDP ratio (16.5%).
- Of the 35 countries for which data for 2019 are available, the ratio of tax revenues to GDP compared to 2018 rose in 20 and fell in 15.
- Between 2018 and 2019, the largest tax ratio increase was in Denmark, at 2.0 percentage points of GDP. This was due to an increase in income taxes (2.4 percentage points, offset by a fall in consumption tax revenues other than VAT). There were no other countries with increases of more than 1 percentage points. (Figure 1.2).
- The largest fall in the tax-to-GDP ratio between 2018 and 2019 was in Hungary, at 1.7 p.p.. The decrease in Hungary was due to a reduction in revenues from corporate income taxes (0.6 percentage points of GDP) following the removal of the compulsory tax advance supplement on business taxes, as well as smaller decreases in a number of other taxes, which increased in nominal terms by less than the rate of nominal GDP. This led to a decrease across all categories as a share of GDP.
- Decreases of over one percentage points were also seen in Iceland (1.1 p.p.), Belgium and Sweden (1.0 p.p. each). In Belgium, this was due to decreases in personal and corporate income taxes. The decrease in corporate income taxes was the result of higher advance payments in 2017 and 2018 following an increase in the base rate of the tax surcharge in the event of insufficient advance payments. This temporarily inflated corporate tax revenues in 2017 and 2018, resulting in a decrease in 2019.

Figure 1.2. Changes in tax-to-GDP ratios, p.p., 2018-19p and 2009-19p



Note: Preliminary data for 2019 was not available for Australia and Japan. For these countries the comparison shown is 2017-2018 and 2009-2018 data.

Source: Secretariat calculations based on Table 3.1.

Over a longer timeframe, the OECD average tax-to-GDP ratio was higher in 2019 than in 2009, when it was 31.8% of GDP on average. Across countries, the tax-to-GDP ratio was higher in 2019 than in 2009 in 31 countries. The largest increase was seen in Greece (8.0 percentage points) and increases of over 5 percentage points were also seen in Japan (2018 data) and the Slovak Republic. Decreases since 2009 were seen in the remaining 6 countries. The largest fall has been in Ireland, from 28.0% in 2009 to 22.7% of GDP in 2019, largely due to the exceptional increase in GDP in 2015. The next largest decrease was seen in Hungary (3.1 percentage points) (Figure 1.2).

Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and in nominal GDP. From one year to the next, if tax revenues rise more than GDP (or fall less than GDP) the tax-to-GDP ratio will increase. Conversely, if tax revenues rise less than GDP, or fall further, the tax-to-GDP ratio will go down. Therefore, the tax-to-GDP ratio does not necessarily mean that the amount of tax revenues have increased in nominal, or even real, terms.

In 2019, 20 OECD countries had an increase in their tax-to-GDP ratio relative to 2018. In all of these countries, GDP growth was positive, although to a lesser degree than tax revenue growth. Of the 15 OECD countries that experienced a decline in their tax-to-GDP ratio in 2019, thirteen had higher levels of tax revenues in nominal terms than the preceding year, but the increase in nominal tax revenues was less than the increase in nominal GDP levels. One country (New Zealand) had positive nominal GDP growth and negative tax revenue growth; no countries experienced declines in nominal GDP (Figure 1.3). In Figure 1.3, changes between 2017 and 2018 are shown for Australia and Japan, where the tax-to-GDP ratio is not available in 2019. In both countries, nominal tax revenues grew faster than GDP, leading to increases in the tax-to-GDP ratio.

Box 1.2. Methodology: the tax-to-GDP ratio

The tax-to-GDP ratios shown in *Revenue Statistics 2020* express aggregate tax revenues as a percentage of GDP. The value of this ratio depends on its denominator (GDP) as well as its numerator (tax revenue), and that the denominator – GDP – is subject to historical revision.

The numerator (tax revenue)

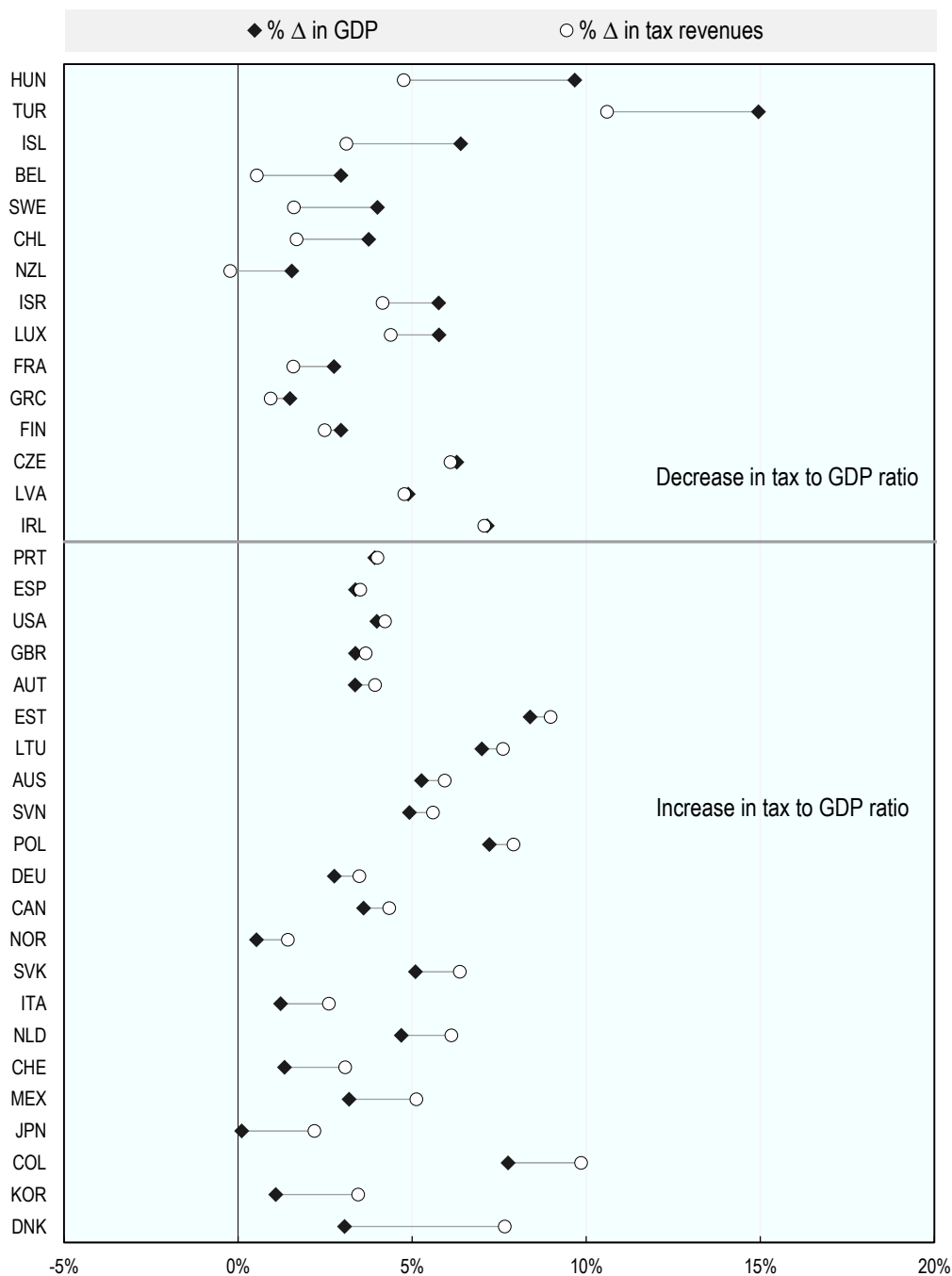
- For the numerator, the OECD Secretariat uses revenue figures that are submitted annually by correspondents from national Ministries of Finance, Tax Administrations or National Statistics Offices. Although provisional figures for most countries become available with a lag of about six months, finalised data become available with a lag of around one and a half years. Final revenue data for 2018 were received during the period May-August 2020.
- In thirty-four OECD countries the reporting year coincides with the calendar year. Three countries — Australia, Japan and New Zealand — have different reporting years. Reporting year 2018 includes Q2/2018–Q1/2019 (Japan) and Q3/2018–Q2/2019 (Australia, New Zealand) respectively (Q = quarter).

The denominator (GDP)

- For the denominator, the GDP figures used for *Revenue Statistics 2020* are the most recently available in September 2020. By that time, the 2018 and 2019 GDP figures were available for all OECD countries.
- Using these GDP figures ensures a maximum of consistency and international comparability for the reported tax-to-GDP ratios.
- The GDP figures are based on the OECD Annual National Accounts (ANA – SNA) for the thirty-four OECD countries where the reporting year is the actual calendar year.
- Where the reporting year differs from the calendar year, the annual GDP estimates are obtained by aggregating quarterly GDP estimates provided by the OECD Statistics Directorate for those quarters corresponding to each country's fiscal (tax) year.

The average shown in this publication is an unweighted average for all countries in which data is available. The 2019 provisional average calculated by applying the unweighted average percentage change for 2019 in the 35 countries providing data for that year to the overall average tax to GDP ratio in 2018. The historical series for the OECD average shown in this publication is lower than that shown in previous editions due to the inclusion of Colombia in the OECD average for the first time in this edition, after Colombia became an OECD member in April 2020.

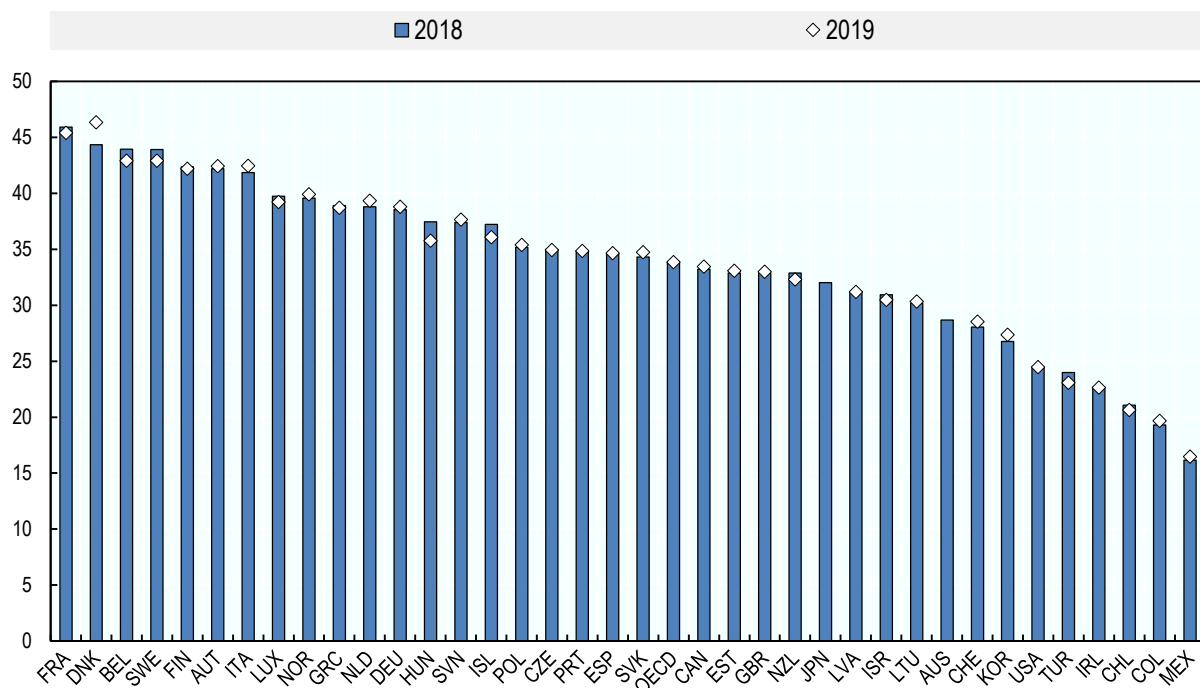
Figure 1.3. Relative changes in nominal tax revenues and nominal GDP (%), 2018-19p



Note: Data for Australia and Japan show the change between 2017 and 2018, as preliminary data for 2019 was not available for Australia and Japan. Data for Mexico in 2019 show a Secretariat estimate, including expected revenues collected by state and local governments. Source: Secretariat calculations based on chapter 4 (tax revenues) and table 3.19 (GDP).

StatLink  <https://doi.org/10.1787/888934209419>

Figure 1.4. Tax to GDP ratios in 2018 and 2019p (as % of GDP)



Note: Preliminary data for 2019 were not available for Australia and Japan.

Source: Secretariat calculations based on Table 3.1

StatLink  <https://doi.org/10.1787/888934209438>

Tax-to-GDP ratios for 2018 (final data)

The latest year for which tax-to-GDP ratios are based on final revenue data and available for all OECD countries is 2018 (Figure 1.4). These data show that tax ratios vary considerably across countries:

- In 2018, France had the highest tax-to-GDP ratio (45.9%), followed by Denmark (44.4%). Five other countries also had tax-to-GDP ratios above 40% (Belgium, Sweden, Finland, Italy and Austria).
- Mexico had the lowest ratio at 16.2% followed by Colombia (19.3%), Chile (21.1%), Ireland (22.7%), Turkey (24.0%) and the United States (24.4%). No other countries had a tax-to-GDP ratio of less than 25% in 2018, but three other countries had ratios below 30% (Korea, Switzerland and Australia).
- The tax-to-GDP ratio in the OECD area as a whole (un-weighted average) was 33.9% in 2018. In 2017, it was 33.7%.
- Relative to 2017, overall tax ratios rose in 24 OECD member countries and fell in 13.
- The largest increases in the tax-to-GDP ratio were in Luxembourg (2.1 percentage points), Korea (1.4 p.p.), New Zealand (1.3 p.p.) and Poland (1.0 p.p.).
- The largest reductions were in the United States (2.3 p.p.), Israel (1.6 p.p.) and Denmark (1.5 p.p.).

Between 2017 and 2018, the key changes in the average tax-to-GDP ratio were driven by increases in revenues from income taxes (both personal and corporate income taxes), social security contributions and value-added taxes (0.1 p.p. each), offset by a fall in property tax revenues (0.1 p.p.).

Table 1.2. Tax structures in the OECD area, selected years (unweighted average as % of GDP)

Per cent	1965	1990	2000	2007	2010	2015	2016	2017	2018
Total tax revenue	24.8	31.1	33.3	33.2	31.9	33.3	34.0	33.7	33.9
1000 Taxes on income, profits and capital gains	8.7	11.8	11.7	11.9	10.4	11.1	11.1	11.4	11.5
<i>of which:</i>									
1100 Taxes on income, profits and capital gains of individuals	6.8	9.3	8.5	8.0	7.4	8.1	8.0	8.1	8.1
1200 Taxes on income, profits and capital gains of corporates	2.1	2.4	3.2	3.6	2.7	2.8	2.9	3.0	3.1
2000 Social security contributions (SSC)	4.5	7.1	8.4	8.3	8.7	8.8	9.0	8.9	9.0
3000 Taxes on payroll and workforce	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.4
4000 Taxes on property	1.9	1.7	1.7	1.8	1.7	1.9	2.3	1.9	1.9
5000 Taxes on goods and services	9.4	9.9	10.8	10.7	10.6	10.9	11.0	11.0	10.9
<i>of which:</i>									
5111 Value added taxes	0.4	5.1	6.3	6.5	6.4	6.7	6.7	6.8	6.8
5121 Excises	3.5	2.6	2.8	2.6	2.6	2.5	2.6	2.5	2.4
6000 Other Taxes	0.1	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1

Note: Percentage share of major tax categories in GDP. Data are included from 1965 onwards for Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, Turkey, United Kingdom and United States; from 1972 for Korea; from 1980 for Mexico; from 1990 for Chile and Colombia; from 1991 for Hungary and Poland; from 1993 for the Czech Republic and from 1995 for Estonia, Israel, Latvia, Lithuania, the Slovak Republic and Slovenia. The figures for the 2016 OECD average includes the one-off revenues from stability contributions in Iceland.

Source: OECD (2020), "Revenue Statistics: Comparative tables", OECD Tax Statistics (database), DOI: <http://dx.doi.org/10.1787/data-00262-en>.

StatLink  <https://doi.org/10.1787/888934209609>

Tax ratio changes between 1965 and 2018

Between 1965 and 2018, the average tax-to-GDP ratio in the OECD area increased from 24.8% to 33.9% (an increase of 9.0 percentage points, with the difference due to rounding) (Figure 1.1).

Before the first oil shock (1973 to 1974), strong, almost uninterrupted income growth enabled tax levels to rise in all OECD countries. In part, tax levels rose automatically through the effect of fiscal drag on personal income tax schedules. From 1975 to 1985, the tax burden in the OECD area increased by 2.9 percentage points. After the mid-1970s, the combination of slower real income growth and higher levels of unemployment apparently limited the revenue raising capacity of governments. But during and after the deep recession following the second oil shock (1980), countries in Europe saw tax levels rise further, to finance higher spending on social security and rein in budget deficits.

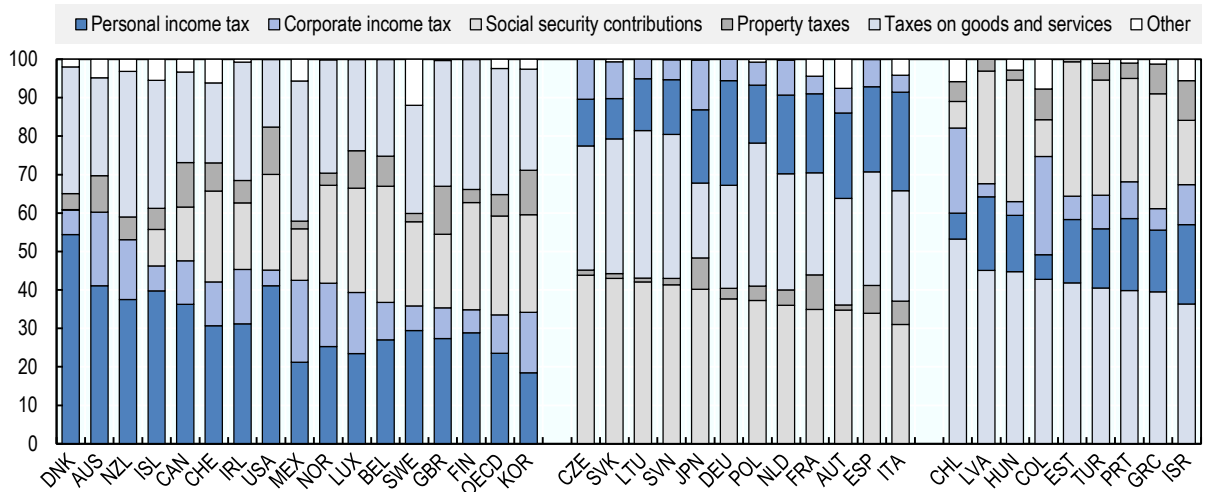
After the mid-1980s, most OECD countries substantially reduced the statutory rates of their personal and corporate income tax, but the negative revenue impact of widespread tax reforms was often offset by reducing or abolishing tax reliefs. By 1999, the average OECD tax-to-GDP ratio had risen to 33.3%, the highest recorded level at that time. It fell back slightly between 2001 and 2004, but then rose again between 2005 and 2007 before falling back following the crisis. Taking these changes together the average tax level in the OECD area increased by 1.3 percentage points between 1995 and 2018 (Figure 1.1).

The OECD average conceals the great variety in national tax-to-GDP ratios. In 1965, tax-to-GDP ratios in OECD countries ranged from 10.6% in Turkey to 33.7% in France. By 2018 the corresponding range was from 16.2% in Mexico to 45.9% in France. The trend towards higher tax levels over this period reflects the need to finance a significant increase of public sector outlays in almost all OECD countries.

Tax structures

Tax structures are measured by the share of major taxes in total tax revenue. In 2018, the tax structures of OECD countries varied. Sixteen countries raised the largest part of their revenues from income taxes (both corporate and personal), twelve countries raised the largest part of their revenues from SSCs, and nine countries raised the largest part of their revenues from consumption taxes (including VAT). Taxes on property and payroll taxes played a smaller role in the revenue systems of OECD countries in 2018, both on average and within most countries (Figure 1.5).

Figure 1.5. Tax structures in 2018 (as % of total tax revenue)



Note: Countries are grouped and ranked by those where income tax revenues (personal and corporate) form the highest share of total tax revenues, followed by those where social security contributions, or taxes on goods and services, form the highest share.

Source: Secretariat calculations based on data in chapter 4.

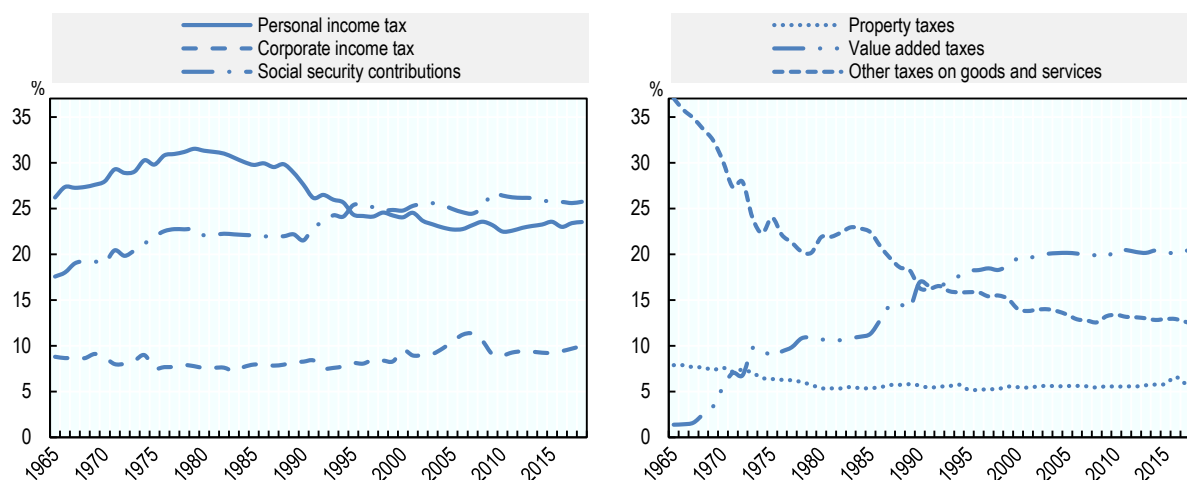
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While on average tax levels have generally been rising, the tax structure or tax ‘mix’ has been remarkably stable over time. Nevertheless, several trends have emerged up to 2018 – the latest year for which data is available for all 37 OECD countries. These trends are discussed further below.

Taxes on income and profits

On average, in 2018, OECD countries collected 34.3% of their tax revenues through taxes on income and profits (personal and corporate income taxes taken together). Taxes on personal and corporate incomes remain the most important source of revenues used to finance public spending in 16 OECD countries, and in eleven of them – Australia, Canada, Denmark, Iceland, Ireland, Luxembourg, Mexico, New Zealand, Norway, Switzerland and the United States – the share of income taxes in the tax mix in 2018 exceeded 40%.

Figure 1.6. Trends in tax structures (1965-2018, as % of total tax revenue)



Note: The OECD average tax revenue in 2016 from main categories includes the one-off revenues from stability contributions in Iceland. This predominately affects the average revenues from property taxes, as a percentage of total tax revenues, in that year only.

Source: Secretariat calculations based on tables 3.8 to 3.14.

StatLink  <https://doi.org/10.1787/888934209476>

Within taxes on income and profits, the share of PIT and CIT varies:

- Revenues from personal income taxes are 23.5% of total taxes on average in 2018 compared with around 30% in the 1980s. About two percentage points of this reduction can be attributed to the impact on the average of a number of relatively new entrants to the OECD from Eastern Europe for which tax revenue data is only available from the 1990s onwards. These countries tend to have relatively low personal income tax revenues and high revenues from social security contributions, but this impact is observed in the post 1990 data only.
- The variation in the share of the personal income tax between countries is considerable. In 2018, it ranged from a low of 6.4% in Colombia to 41.1% in Australia and the United States, and 54.4% in Denmark (Figure 1.5).
- Corporate income tax revenues represented between 7% and 9% of total tax revenues, on average, throughout the period 1965 to 2003. They then increased to a high of 11.3% in 2007, before dropping to 8.9% in 2010, directly after the financial crisis. They remained at between 9.0% and 10.0% of total revenues until 2018, when they were 10.0% of total tax revenues, on average.
- The share of the corporate income tax in total tax revenues varied considerably across countries from less than 5% (France, Hungary, Italy, Latvia and the United States) to over 20% in Mexico (21.3%), Chile (22.1%) and Colombia (25.5%) in 2018. Apart from the spread in statutory rates of the corporate income tax, these differences are at least partly explained by institutional and country specific factors, for example:
 - the degree to which firms in a country are incorporated,
 - the breadth of the corporate income tax base, for example some narrowing may occur as a consequence of generous depreciation schemes and of tax incentives,
 - the degree of cyclicity of the corporate tax system, for which one of the important elements are loss offset provisions,
 - the extent of reliance upon tax revenues from the exploitation of oil and/or mineral deposits, and

- other instruments to postpone the taxation of earned profits.

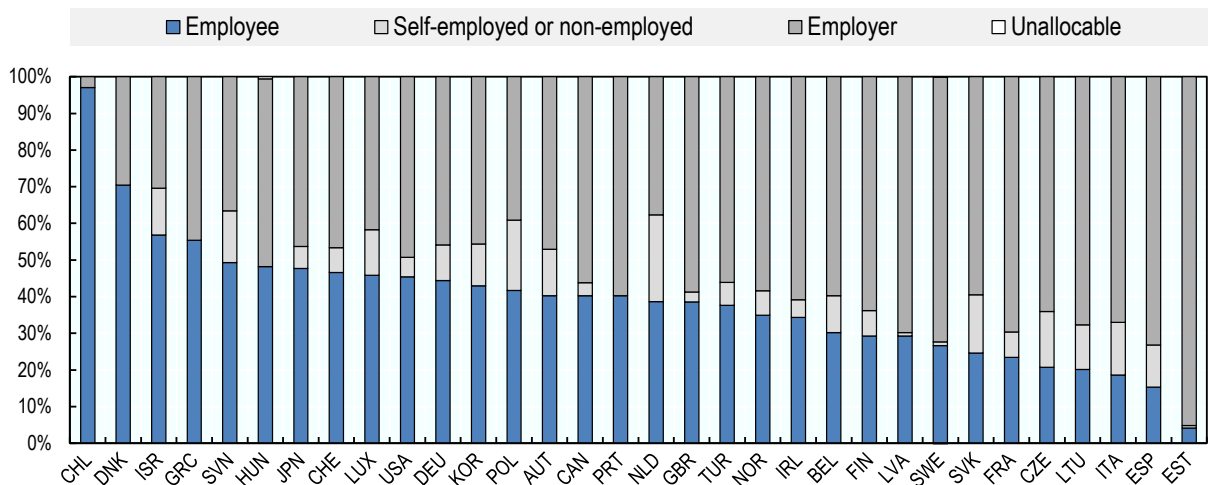
Social security contributions

Social security contributions as a share of total tax revenues on average across the OECD accounted for 25.7% in 2018. They were highest in the Czech Republic and the Slovak Republic (43.8% and 43.0%, respectively). In contrast, Australia and New Zealand do not levy social security contributions.

There is also wide variation across OECD countries in the relative proportions of social security contributions paid by employees and employers (Figure 1.7):

- Nine countries (Chile, Denmark, Greece, Israel, Japan, Luxembourg, the Netherlands, Poland, and Slovenia) raise more revenues from employee SSCs, whereas the remainder raise more from employer SSCs.
- The highest share of employee SSC revenues are found in Slovenia, at 20.4% of total revenues. Germany, Greece, Hungary, Japan and Poland also have employee SSC revenues of over 15% of total tax revenues. Denmark had the lowest share, at 0.1% of total revenues. Apart from Denmark, only Estonia had revenues from employee SSCs of less than 5% of total revenues.
- The highest share of employer social security contribution revenues are found in Estonia, at 33.2% of total revenues. Lithuania (28.5%), the Czech Republic (28.1%) and the Slovak Republic (25.6%) also had employer SSC revenues of over 25% of total tax revenues. Denmark and Chile had the lowest shares, at 0.03% and 0.2% of total revenues respectively.
- The highest share of self-employed or non-employed social security contribution revenues are found in the Netherlands and Poland, at 8.5% and 7.1% of total revenues respectively.

Figure 1.7. Composition of social security contributions, as % of total social security contributions, 2018



Note: Australia, Colombia, Iceland, Mexico and New Zealand are not included within figure 1.7. Although Colombia, Iceland and Mexico collect social security contributions, disaggregated data is not available. New Zealand and Australia do not levy social security contributions.

Source: Secretariat calculations based on data in chapter 4.

Property taxes

Between 1965 and 2018, the share of taxes on property fell from 7.9% to 5.6% of total tax revenues on average across the OECD (Figure 1.6). Canada, Israel, Korea, the United Kingdom and the United States had property tax revenues that amounted to more than 10% of total tax revenues. By contrast, property taxes accounted for 0.7% of total revenues in Estonia, and were also less than 2% in Austria, the Czech Republic, Lithuania, Slovenia and the Slovak Republic.

Consumption taxes

- The share of taxes on consumption (general consumption taxes plus specific consumption taxes) fell from 38.4% to 32.7% between 1965 and 2018 (Figure 1.6).
- During this period, the composition of taxes on goods and services has fundamentally changed. A fast-growing revenue source has been general consumption taxes, especially the value-added tax (VAT) which is imposed in thirty-six of the thirty-seven OECD countries.³
- General consumption taxes presently account for 21.2% of total tax revenue, compared with only 11.5% in the mid-1960s. In 2018, the vast majority of this was from VAT (20.4% of total tax revenues) (Figure 1.6)
- The substantially increased importance of the value-added tax has served to counteract the diminishing share of specific consumption taxes, such as excises and custom duties.
- Between 1975 and 2018 the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, as well as some environment-related taxes) have almost halved from 17.7% to 9.6% of total revenues. In 2018, excises were the largest single category of total revenues, accounting for 7.2% of total revenues (Figure 1.8).
- Rates of taxes on imported goods were considerably reduced across all OECD countries, reflecting a global trend to remove trade barriers.
- Nevertheless, countries such as Estonia, Greece, Hungary, Latvia Mexico, Poland, Portugal, the Slovak Republic, and Slovenia (between 12-13%) and Turkey (around 19%) still collect a relatively large proportion of their tax revenues through taxes on specific goods and services.

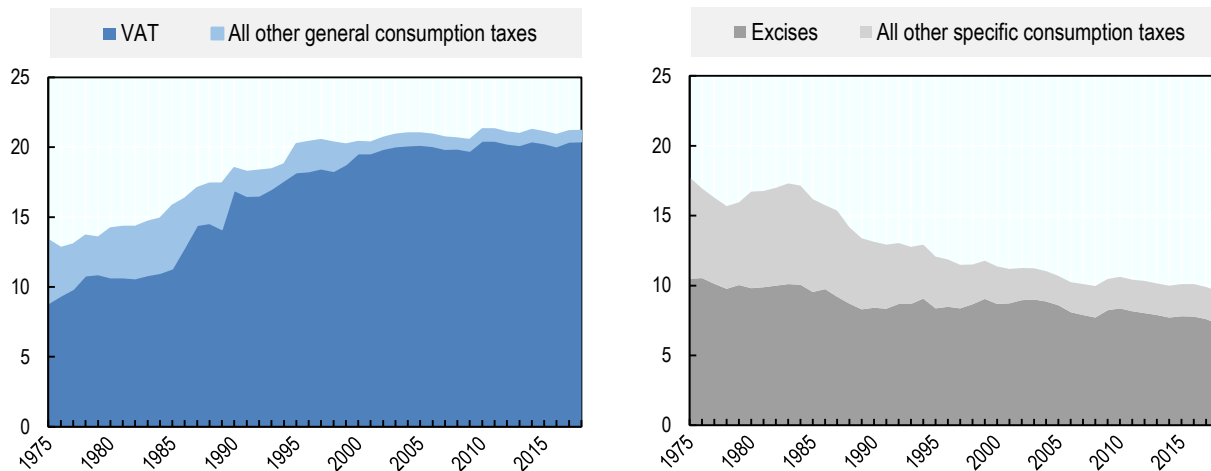
Taxes by level of government

This section discusses the relative share of tax revenues attributed to the various sub-sectors of general government in 2018. The different sub-sectors are:

- Central government
- State government (federal and regional countries only)
- Local government
- Social security funds
- Supranational authorities (EU countries only)

The guidelines for attributing these revenue shares to the different levels of government are based on the final version of the 2008 System of National Accounts. These guidelines are discussed in the special feature S.1 in the 2011 edition of *OECD Revenue Statistics*.

Figure 1.8. Share of general consumption tax revenues (left panel) and specific consumption revenues (right panel) as % of total revenues, 1975-2018



Note: The unweighted average for each year includes all countries which report revenue in the categories shown in that year. The OECD averages for 2016 include the one-off revenues from stability contributions in Iceland.

Source: Secretariat calculations based on chapter 4.

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Revenues of sub-national governments in federal and unitary countries

Eight OECD countries have a federal structure. Among these countries, central governments received 53.4% of total revenues in 2018 on average. The second-highest share of revenues on average was received by social security funds, which are a sub-sector of general government, at 21.2% of total revenues, followed by 17.5% at the state level and 7.7% at the local level (Table 1.3). However, within countries there was considerable variation around these means:

- In 2018, the share of central government receipts in the eight federal OECD countries varied from 29.5% in Germany to 81.2% in Australia.
- In 2018, the share of the states varied from 1.6% in Austria, 4.0% in Mexico and 10.2% in Belgium to 39.5% in Canada. The share of local government varied from 1.6% in Mexico to 15.2% in the United States and 15.5% in Switzerland.
- Between 1975 and 2018 the share of federal government revenues declined by nearly thirteen percentage points in Belgium and by around six percentage points in Canada and the United States.
- The share of federal government revenues increased in Austria by around 14 percentage points. There was little change in Australia and Mexico.
- Of the seven federal countries with social security funds, five increased the share of revenue between 1975 and 2018. The exceptions were Canada and Mexico, where the share slightly declined between 1975 (1980 for Mexico due to data availability) and 2018.

Colombia and Spain are classified as regional rather than unitary countries because of their highly decentralised political structure, and have very different compositions by level of government. In Colombia, the share of central government receipts was 73.2% in 2018, with regional governments receiving 5.0% of total revenues and local governments receiving 12.3%. In Spain, the share of central government receipts in 2018 was 41.7% compared with 15.3% for regional governments and 9.3% for local governments.

Table 1.3. Attribution of tax revenues to sub-sectors of general government as % of total tax revenue, federal countries

Per cent

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018
Federal countries															
Australia	..	..	..	80.1	77.5	81.2	15.7	19.0	15.5	4.2	3.4	3.4	0.0	0.0	0.0
Austria	..	0.4	0.4	51.7	64.7	65.8	10.6	1.8	1.6	12.4	4.1	3.0	25.3	29.0	29.2
Belgium ¹	1.4	1.0	0.9	65.3	60.1	52.5	..	1.8	10.2	4.4	4.8	4.6	28.8	32.2	31.7
Canada	..	..	..	47.6	39.1	41.5	32.5	37.1	39.5	9.9	9.8	10.0	10.0	14.0	8.9
Germany	1.2	0.6	0.5	33.5	31.4	29.5	22.3	21.6	23.6	9.0	7.4	8.6	34.0	39.0	37.7
Mexico	..	..	..	..	73.9	80.9	..	2.8	4.0	..	1.5	1.6	..	21.8	13.4
Switzerland ¹	..	..	..	30.7	31.4	35.9	27.0	24.2	24.9	20.3	17.6	15.5	22.0	26.8	23.6
United States	..	..	..	45.4	41.4	39.3	19.5	20.0	20.6	14.7	13.3	15.2	20.5	25.2	24.9
<i>Unweighted average</i>	1.3	0.7	0.6	50.6	52.4	53.4	21.3	16.0	17.5	10.7	7.7	7.7	20.1	23.5	21.2
Regional countries															
Colombia ²	..	..	..	..	63.2	73.2	..	5.5	5.0	..	8.6	12.3	..	22.7	9.6
Spain ²	..	0.8	0.6	48.2	51.1	41.7	..	5.0	15.3	4.3	8.6	9.3	47.5	34.6	33.1

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

StatLink  <https://doi.org/10.1787/888934209628>

The remaining twenty-seven OECD countries have a unitary structure. In these countries, an average of 63.5% of revenues were derived at the central level, with 25.0% accounted for by social security funds. A further 11.1% were raised by local governments. Among unitary OECD countries:

- The share of central government receipts in 2018 varied from 33.6% in France to 93.4% in New Zealand.
- The local government share varied from 0.8% in Estonia to 35.1% in Sweden.
- Between 1975 and 2018 there have been shifts to local government of 5 percentage points or more in six countries – France, Iceland, Italy, Korea, Portugal and Sweden and a smaller increase in the Netherlands. Shifts of 5 percentage points or more in the other direction occurred in three countries – Ireland, Norway and the United Kingdom.⁴
- Between 1975 and 2018, there were increases in the share of social security funds of 7 or more percentage points in four countries – Finland, France, Japan and Korea and corresponding decreases in four other countries – Italy, Norway, Portugal and Sweden.

Table 1.4. Attribution of tax revenues to sub-sectors of general government as % of total tax revenue, unitary countries

Per cent

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018
Unitary countries															
Chile	..	..	..	..	89.9	86.4	..	..	..	..	6.5	7.9	..	3.6	5.7
Czech Republic	..	..	0.4	..	57.7	54.7	..	..	..	..	0.9	1.0	..	41.4	43.8
Denmark ¹	1.0	0.5	0.3	69.1	68.2	72.7	..	..	..	29.8	31.3	27.0	0.1	0.0	0.0
Estonia	..	..	0.6	..	84.3	82.1	..	..	..	..	0.8	0.8	..	14.9	16.5
Finland	..	0.4	0.2	56.0	46.6	49.2	..	..	..	23.5	22.3	22.7	20.4	30.8	27.9
France ¹	0.7	0.7	0.4	51.2	42.5	33.6	..	..	..	7.6	11.0	13.5	40.6	45.8	52.5
Greece	..	0.6	0.5	67.1	66.3	67.2	..	..	..	3.4	2.0	2.4	29.5	31.0	30.0
Hungary	..	..	0.4	..	63.8	61.7	..	..	..	..	2.5	5.8	..	33.6	32.2
Iceland	..	..	..	81.3	79.2	72.5	..	..	..	18.7	20.8	27.6	0.0	0.0	0.0
Ireland	2.3	1.5	0.6	77.4	83.1	82.8	..	..	..	7.3	2.7	2.1	13.1	12.7	14.5
Israel	..	..	..	..	79.6	75.3	..	..	..	..	6.4	7.9	..	14.0	16.8
Italy	..	0.4	0.5	53.2	62.7	56.8	..	..	..	0.9	5.4	11.7	45.9	31.5	31.0
Japan	..	..	..	45.5	41.2	36.6	..	..	..	25.6	25.2	23.2	29.0	33.6	40.2
Korea	..	..	..	89.0	69.2	58.0	..	..	..	10.1	18.7	16.6	0.9	12.1	25.4
Latvia	..	..	0.7	..	43.5	52.8	..	..	..	..	19.5	18.1	..	36.9	28.4
Lithuania ¹	..	..	0.9	..	71.7	55.9	..	..	..	..	2.3	1.2	..	26.1	42.1
Luxembourg ¹	0.8	0.4	0.6	63.6	66.4	68.4	..	..	..	6.7	6.5	4.5	29.0	26.6	26.4
Netherlands	1.5	1.3	1.1	58.9	56.0	59.4	..	..	..	1.2	3.1	3.5	38.4	39.5	36.0
New Zealand	..	..	..	92.3	94.7	93.4	..	..	..	7.7	5.3	6.6	0.0	0.0	0.0
Norway	..	..	..	50.6	57.6	84.7	..	..	..	22.4	20.0	15.3	27.0	22.4	0.0
Poland	..	..	0.5	..	61.2	49.5	..	..	..	..	8.5	12.7	..	30.3	37.2
Portugal	..	0.8	0.5	65.4	72.3	66.8	..	..	..	0.0	5.4	7.2	34.6	21.5	25.4
Slovak Republic	..	..	0.5	..	62.6	56.0	..	..	..	..	1.3	1.8	..	36.1	41.7
Slovenia	..	..	0.4	..	50.5	49.7	..	..	..	..	6.2	9.0	..	43.3	40.9
Sweden	..	0.8	0.6	51.3	46.8	52.2	..	..	..	29.2	30.8	35.1	19.5	21.6	12.1
Turkey	..	..	..	..	75.1	60.5	..	..	..	..	12.8	9.6	..	12.1	29.9
United Kingdom	1.0	1.0	0.5	70.5	77.5	75.3	..	..	..	11.1	3.7	5.1	17.5	17.8	19.1
<i>Unweighted average</i>	1.2	0.4	0.5	65.2	65.6	63.5	..	..	..	12.8	10.4	11.1	21.6	23.7	25.0

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

StatLink  <https://doi.org/10.1787/888934209647>

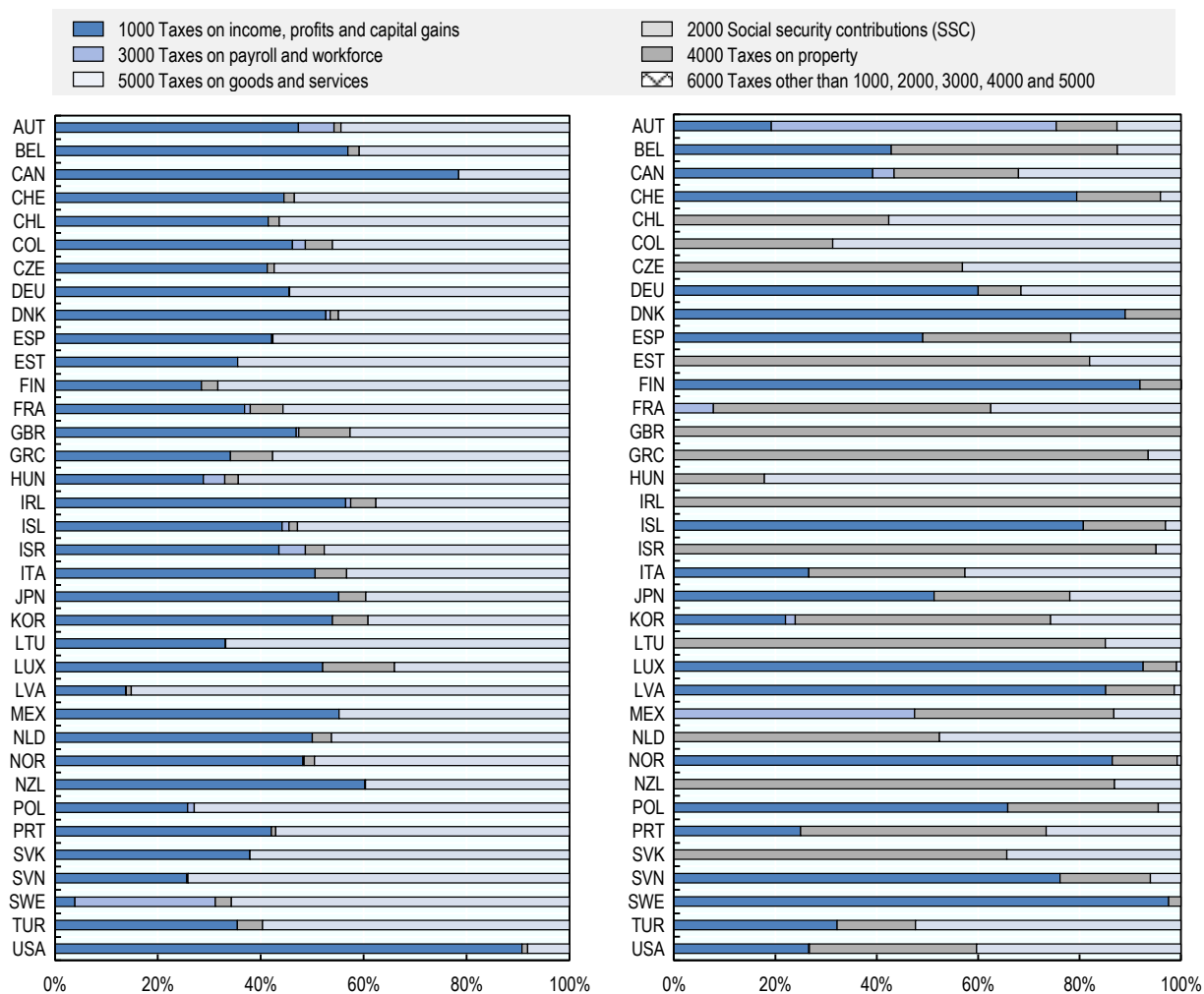
Composition of central and sub central revenues

Figure 1.9 shows the revenues from each major category of tax revenue for central and sub central governments. For federal and regional countries, the sub central level includes revenues received by both state and local governments. Figure 1.9 demonstrates that:

- Central government revenues in almost all OECD countries are predominantly derived from income and goods and services taxes, with a negligible share from property taxes.
- At the subnational level, revenue from property taxes provides a much larger share of revenues than at the central level, and accounts for over 90% of revenues in four countries (Israel, Ireland, Greece and the United Kingdom).

- By contrast, the share of income taxes and goods and services taxes is lower at the sub-central level, the exceptions being Finland, Luxembourg and Sweden, where over 90% of sub-central revenues are derived from income taxes.

Figure 1.9. Composition of revenues of federal or central government (left) and sub-national government (right), 2018



Note: The left-hand panel (a) refers to only those taxes which are classified as central government taxes. Social security contributions paid to social security funds are excluded. The right-hand panel (b) refers only to those taxes which are classified as sub-central taxes (local and (where relevant) state taxes). Social security contributions paid to social security funds are excluded.

Source: Secretariat calculations based on tables 3.16 to 3.18.

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Revenues paid to a supranational authority

The twenty-two EU member states that are also members of the OECD collect taxes on behalf of the European Union (EU), as did the United Kingdom prior to 2020. These taxes primarily consist of customs duties and Single Resolution Fund contributions.⁵ Both taxes are collected on behalf of the EU by national tax administrations and are included in the total tax figures under headings 5123 and 5126 at the SUPRA

level of government. In addition, they are shown as a memorandum item separately from the main figures since they represent a tax imposed by the EU and collected by national administrations.

Table 1.5 shows the level of taxes collected on behalf of supranational governments in EU countries that are also OECD members, divided into those countries in the Euro area and other EU member countries.

Table 1.5. Levies collected on behalf of the European Union, as % of GDP

Per cent

	2000	2005	2007	2010	2014	2015	2016	2017	2018	2019p
Euro area										
Austria, total supranational	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	..	..	0.1	0.1	0.1	0.1	0.1
Belgium, total supranational	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4
of which: Customs duties	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4
of which: SRF contributions	..	..	..	..	0.0	0.1	0.1	0.1	0.1	0.1
Estonia, total supranational	..	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	..	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
of which: SRF contributions	..	..	..	..	..	..	0.0	0.0	0.0	0.0
Finland, total supranational	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	..	..	0.0	0.1	0.1	0.0	0.1
France, total supranational	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	..	..	0.0	0.1	0.1	0.1	0.1
Germany, total supranational	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
of which: SRF contributions	..	..	..	..	..	0.1	0.1	0.1	0.1	0.1
Greece, total supranational	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2
of which: SRF contributions	..	..	..	..	..	..	0.1	0.0	0.1	0.0
Ireland, total supranational	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1
of which: Customs duties	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions ¹	..	..	..	..	..	..	0.1	0.0	0.0	0.0
Italy, total supranational	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.3	0.2	0.2
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions ²	..	..	..	..	..	0.1	0.0	0.1	0.1	0.0
Lithuania, total supranational	..	0.2	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3
of which: Customs duties	..	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.3	0.3
of which: SRF contributions	..	..	..	..	..	0.0	0.0	0.0	0.0	0.0
Latvia, total supranational	..	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	..	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1
of which: SRF contributions	..	..	..	..	..	0.0	0.0	0.0	0.0	0.0
Luxembourg, total supranational	0.1	0.1	0.1	0.0	0.0	0.1	0.2	0.2	0.3	0.3
of which: Customs duties	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which: SRF contributions	..	..	..	..	..	0.1	0.1	0.2	0.2	0.2
Netherlands, total supranational	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
of which: Customs duties	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
of which: SRF contributions	..	..	..	..	..	0.1	0.1	0.1	0.1	0.1
Portugal, total supranational	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2
of which: Customs duties	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	..	..	..	0.1	0.1	0.1	0.1

Slovak Republic, total supranational	..	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2
of which: Customs duties	..	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1
of which: SRF contributions	..	..	..	..	..	..	0.0	0.0	0.0	0.0
Slovenia, total supranational	..	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1
of which: Customs duties	..	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	..	..	0.0	0.0	0.0	0.0	0.0
Spain, total supranational	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2
of which: SRF contributions	..	..	..	..	..	0.1	0.1	0.1	0.1	0.1
Non-euro area										
Czech Republic, total supranational	..	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	..	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Denmark, total supranational	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
of which: Customs duties	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1
Hungary, total supranational	..	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: Customs duties	..	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Poland, total supranational	..	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	..	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2
Sweden, total supranational	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
of which: Customs duties	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
United Kingdom, total supranational	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
of which: Customs duties	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2

Note: SRF figures may differ slightly from those published on the SRB website. These differences are primarily due to timing. Details on these revenues for each country can be found in chapters 4 and 5.

1. In 2016, the figure includes the 2016 payment of 99.12 and also a payment of 75.89 which was due in quarter 4 of 2015 but was paid in quarter 1 of 2016. The figures in this table were reported by the Central Statistics Office and are gross amounts and therefore due to adjustments will differ from the figures reported on the SRB website, which are net figures.

2. The "Bank contribution to the unique European Resolution Fund" amount includes not only the European but the National resolution fund yet, as required by Eurostat classification. Source: Revenue Statistics 2019, supplemented by discussions with delegates

Source: *Revenue Statistics 2020*, supplemented by discussions with delegates.

StatLink  <https://doi.org/10.1787/888934209666>

In 2018, the combined total of payments collected for the EU was highest in Belgium and the Netherlands, at over 0.4% of GDP. Levels above 0.2% of GDP were also seen in Latvia, Lithuania, Luxembourg, Spain, Sweden and Germany. All other EU countries that are also members of the OECD collected revenues on behalf of the EU equivalent to between 0.1 and 0.2% of GDP. In all countries except France and Luxembourg, customs duties were the majority source of these revenues.

Non-wastable tax credits

There are two kinds of tax credits that apply to income taxes (both personal and corporate):

- Non-payable or wastable tax credits are those that can only ever be used to reduce or eliminate a tax liability. They cannot be paid out to either taxpayers or non-tax payers as a benefit. They are, therefore, the same as a tax allowance or relief.
- In contrast, payable or non-wastable tax credits can be partitioned into two parts. One part is used to reduce or eliminate a tax liability in the same way as a wastable tax credit. The other part can be paid directly to recipients as a benefit payment, when the benefit exceeds the tax liability.

The OECD methodology for classifying non-wastable tax credits is set out in paragraphs 19 and 20 of the *Interpretative Guide*. This states that only the part of a non-wastable tax credit that is used to reduce or

eliminate a taxpayer's tax liability should be subtracted in the reporting of tax revenues. This is referred to as the 'tax expenditure component' of the credit. In contrast, the part of the tax credit that exceeds the taxpayer's tax liability and is paid to that taxpayer is treated as an expenditure item and not subtracted in the reporting of tax revenues. This part is referred to as the 'transfer component'.

Table 1.6. Effect of alternative treatments of non-wastable tax credits, 2018

	Non-wastable tax credits in billions of national currency			Total tax revenue in billions of national currency			Total tax revenue as a percentage of GDP		
	Total value	Transfer component	Tax expenditure component	Net basis	Split basis (per current guidance)	Gross basis	Net basis	Split basis (per current guidance)	Gross basis
Australia	9.8	7.4	2.4	551.0	558.5	560.9	28.3	28.7	28.8
Austria ¹	0.3	0.1	0.2	162.7	162.8	163.0	42.2	42.2	42.3
Belgium ²	0.9	0.3	0.6	201.7	202.0	202.6	43.9	43.9	44.1
Canada ³	13.8	11.4	2.4	727.4	738.7	741.1	32.7	33.2	33.3
Chile ⁴	251.6	186.8	64.8	40 314.7	40 501.5	40 566.3	21.1	21.2	21.2
Czech Republic	39.1	8.7	30.3	1 883.7	1 892.4	1 922.7	34.8	35.0	35.5
Denmark ²	3.7	0.2	3.5	996.0	996.2	999.7	44.3	44.4	44.5
France ²	35.8	19.7	16.1	1 064.5	1 084.2	1 100.3	45.1	45.9	46.6
Germany	43.9	14.7	29.2	1 279.0	1 293.7	1 322.9	38.1	38.5	39.4
Iceland	3.1	2.5	0.6	1 035.1	1 037.6	1 038.2	37.1	37.2	37.2
Ireland	0.5	0.0	0.5	..	73.5	73.9	..	22.7	22.8
Israel	0.8	0.8	0.0	410.8	411.6	411.6	30.9	30.9	30.9
Italy	11.8	2.6	9.1	736.9	739.5	748.7	41.7	41.9	42.4
Luxembourg ^{2, 5}	0.2	..	..	..	..	23.9	..	..	39.7
Mexico	49.1	1.2	47.9	3 796.7	3 797.9	3 845.8	16.2	16.2	16.4
New Zealand	2.8	1.2	1.5	98.6	99.8	101.4	32.5	32.9	33.4
Norway	4.0	3.2	0.8	1 394.0	1 397.2	1 398.0	39.5	39.6	39.6
Slovak Republic ⁵	0.3	..	..	..	..	30.8	..	..	34.3
Spain	3.1	2.2	1.0	414.5	416.7	417.7	34.4	34.6	34.7
United Kingdom ⁶	29.0	25.0	4.0	680.2	705.2	709.2	31.7	32.9	33.1
United States	194.7	137.0	57.7	4 894.8	5 031.7	5 089.5	23.7	24.4	24.7

Note: In *Revenue Statistics 2020*, the tax revenue data are reported on a split basis, unless indicated otherwise.

1. The children's tax credit is not regarded as a tax credit in the *Revenue Statistics 2020* and is treated entirely as an expenditure provision.
2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
3. Some non-wastable tax credits cannot be split into the transfer and tax expenditure components. Their total values have been added to the transfer component.
4. In *Revenue Statistics*, the tax revenue data for Chile are reported on a net basis.
5. In *Revenue Statistics*, the tax revenue data for Luxembourg and Slovak Republic are reported on a gross basis.
6. Please note that the non-wastable tax credit data for the United Kingdom is on a cash basis and includes estimates in some years. Please see the footnotes in the table for the United Kingdom in chapter 5 for more information.

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Table 1.6 provides information on the non-wastable tax credits in 2018 for those countries reporting them in the *Revenue Statistics 2020* (though it may be that some countries with non-wastable tax credits do not appear in the table). It shows the amounts of the non-wastable tax credits and their two components together with the results of using the figures to calculate tax revenue values and the associated tax-to-GDP ratios. Table 1.6 also shows two alternative treatments:

- The 'net basis' which treats non-wastable tax credits entirely as tax provisions, so that the full value of the tax credit reduces reported tax revenues, as shown in columns 4 and 7.

- The 'gross basis' is the exact opposite, treating non-wastable tax credits entirely as expenditure provisions, with neither the transfer component nor the tax expenditure component being deducted from tax revenue, as shown in columns 6 and 9. This is the approach followed by the GFSM and the SNA.

Table 1.6 shows that, with some exceptions, the choice of method for reporting non-wastable tax credits has only a small impact on the ratio of total tax revenue to GDP. For the countries with available data, the differences between the ratios on a net basis and on a gross basis are one percentage point or more in only France, Germany and the United Kingdom, and between half a percentage point and one percentage point in Australia, Canada, Czech Republic, Italy, New Zealand and the United States.

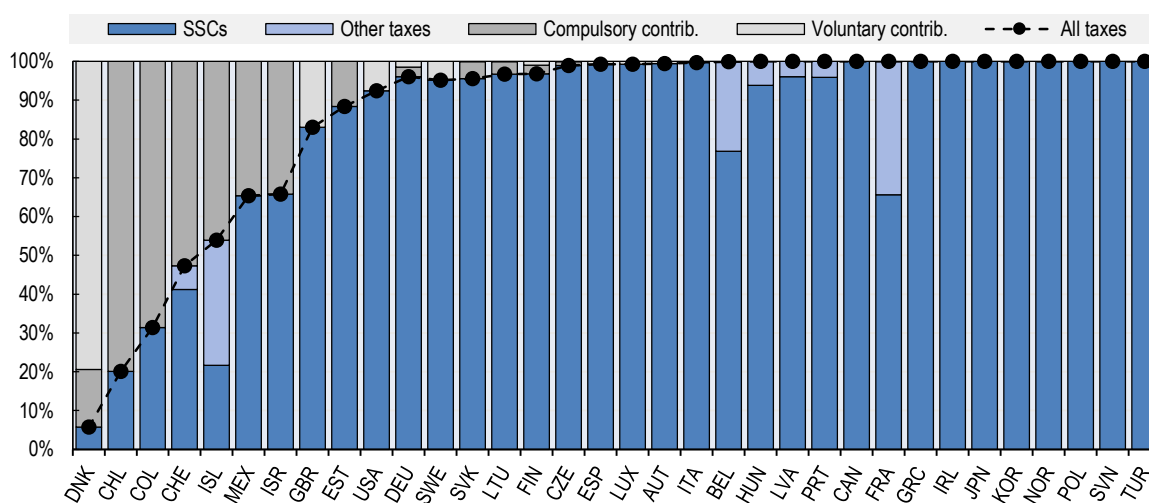
Financing of social security-type benefits in OECD countries

A memorandum item⁶ in *Revenue Statistics 2020* describes the financing of social security-type benefits in OECD countries. Unlike social assistance benefits, which are funded from general government revenues, social security-type benefits are funded via contributions to social security or to private insurance schemes, or by other earmarked sources of funding. These sources of financing include:

- Earmarked financing from tax revenues:
 1. Social security contributions (SSCs, category 2000 in the OECD classification)
 2. Other taxes earmarked for social security-type benefits
- Earmarked financing from non-tax revenues:
 3. Voluntary contributions to the government (VCG)
 4. Compulsory contributions to the private sector (CCPS)

Figure 1.10 shows the relative contribution of each of these sources to financing for social security-type benefits in OECD countries, based on data provided by countries for inclusion in the memorandum item in *Revenue Statistics 2020*.

Figure 1.10. Composition of earmarked financing for social security-type benefits, 2018



Note: Two countries (Australia and New Zealand) provide social benefits via social assistance rather than via social security, so are not included in the table. In addition, the Netherlands are also not included in the figure as complete data on mandatory contributions was not available in *Revenue Statistics*. The figures for Denmark should be interpreted with care as the level of social security-type benefits is very small compared to the level of social assistance benefits. Further, there may be borderline issues in some countries when distinguishing between quasi-compulsory and voluntary schemes.

Source: Secretariat calculations based on chapter 4.

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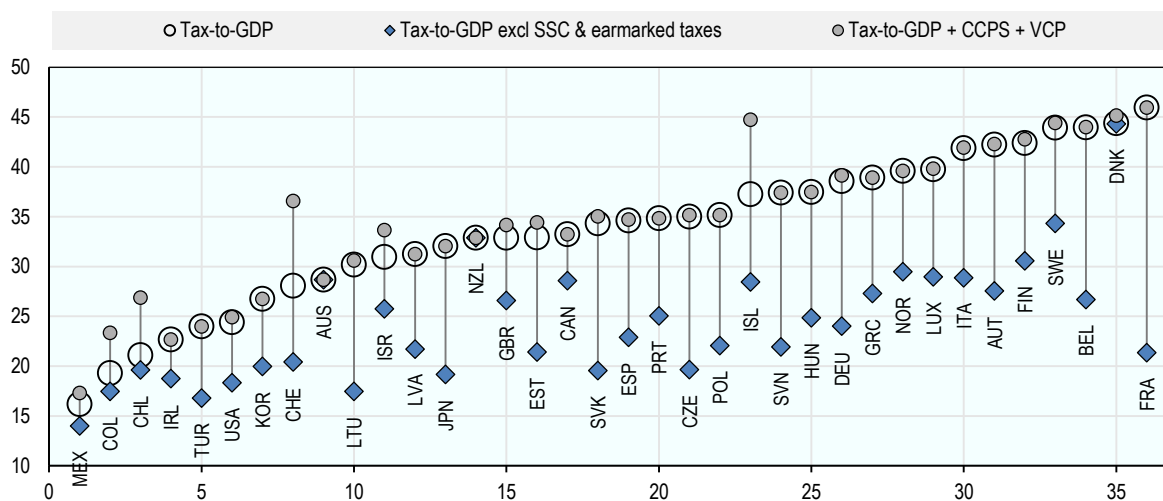
Taxes represent the largest source of earmarked financing for social security-type benefits, predominantly via social security contributions. Together, SSCs and other earmarked taxes account for over 90% of the financing of social security-type benefits in 25 OECD countries and 100% in 13 countries. In the remaining nine OECD countries that provide this data, compulsory contributions to the private sector play a larger role, at 79.9% in Chile, 68.6% in Colombia and 52.7% in Switzerland, with smaller shares in Iceland, Mexico, Israel, Denmark and Estonia. Few countries received significant shares of voluntary contributions: only in the United Kingdom and Denmark do these exceed 10% of financing.

Figure 1.11 shows tax-to-GDP ratios (as in Table 1.1 and Figure 1.4) both *exclusive* of earmarked funding for social security-type benefits (i.e. tax-to-GDP ratios *less* SSCs and other earmarked taxes) and *inclusive* of all non-tax earmarked financing for social security-type benefits (i.e. tax-to-GDP ratios - including SSCs and other earmarked taxes - *plus* compulsory contributions to the private sector and voluntary contributions to government).

Countries with the largest share of social security-type schemes financed by non-tax earmarked contributions are Switzerland (8.5% of GDP), Iceland (7.5%) and Chile (5.8%), which materially affects their rankings:

- Switzerland has a relatively low tax-to-GDP ratio among OECD countries, at 28%, but its combined ratio is roughly halfway in the OECD distribution;
- Iceland has a tax-to-GDP ratio of 37.2%, in the top-third of OECD countries, and a combined ratio of 44.7%, which is the third-highest in the OECD.
- Chile has the third-lowest tax-to-GDP ratio and the seventh-lowest combined ratio.

Figure 1.11. Tax-to-GDP ratios and earmarked social security financing (% of GDP, 2018)



Note: The Netherlands are not included in the figure as complete data on social security financing in the Netherlands were not available.
Source: Secretariat calculations based on data in chapter 4.

StatLink  <https://doi.org/10.1787/888934209571>

Excluding earmarked financing for social security benefits from the tax-to-GDP ratio does not affect Australia, Denmark and New Zealand, where benefits are funded out of general taxation. Figure 1.11 highlights that the largest share of earmarked funding for social security-type benefits is seen in France, at 24.6% of GDP, as indicated by the difference between the highest and lowest points on the figure. Belgium, Iceland and Switzerland have the next highest shares, at between 16% and 18% of GDP.

Notes

¹ Provisional 2019 figures are not available for Australia and provisional figures on social security contributions in Japan are also not available as at the time *Revenue Statistics 2020* was published.

² In 2016, Iceland received revenues from one-off stability contributions from entities that previously operated as commercial or savings banks and were concluding operations. The revenue from these contributions led to unusually high tax revenues for a single year and consequently, Iceland's tax-to-GDP ratio rose from 35.4% in 2015 to 50.8% in 2016, before dropping to 37.6% in 2017. This led to an artificial high in the OECD average tax-to-GDP ratio in 2016 of 34.0%. Without these one-off revenues in Iceland, the OECD average tax-to-GDP ratio would have been 33.5%, an increase of 0.2 p.p. relative to 2015.

³ The terms "value added tax" and "VAT" are used to refer to any national tax that embodies the basic features of a value added tax by whatever name or acronym it is known e.g. "Goods and Services Tax" ("GST").

⁴ For 1975, please see Table 1.4 of *Revenue Statistics 2020*.

⁵ The Single Resolution Fund (SRF) has been in place since 2015 and countries in the Eurozone are required to make SRF contributions under the Single Resolution Mechanism (Regulation (EU) No 806/2014). Contributions are paid on an ex-ante basis and contributions are transferred from the national authorities to the SRF. So far, contributions have been collected for the years 2015 to 2019

⁶ The financing of social security-type benefits is shown in Table 4.75 on a comparable basis (percentage of GDP) and in Table 5.38 on a national currency basis.

2 Special feature: Consumption tax revenues under COVID-19: lessons from the 2008 global financial crisis

Chapter 2 analyses the drivers of changes in consumption tax revenues during economic downturns, with the global financial crisis (2007-09) as a case study, and uses these insights to understand how the COVID-19 crisis will affect tax revenues.

Introduction

The fight against COVID-19 has forced many countries to impose unprecedented measures, shutting down large parts of the economy and isolating a significant proportion of the population. As a result, public life has been severely impeded or halted and consumer spending has plummeted, with wide-ranging implications for tax revenues. (Simon and Harding, 2020^[1]) analyses the impacts of major economic downturns on consumption tax revenues, particularly during the global financial crisis (GFC) of 2007-09, providing important insights on how the COVID-19 crisis is likely to affect consumption tax revenues.

During the GFC, tax revenues in OECD countries fell considerably, with most countries experiencing the lowest point in their tax revenues as a share of GDP for several decades. Meanwhile, revenues from taxes on consumption were typically less affected and have been seen to be more stable over time than revenues from other bases such as corporate income (Simon and Harding, 2020^[1]).

As countries navigate the COVID-19 crisis, government spending programmes and tax policy measures, including consumption tax measures, are playing an important role in supporting individuals and businesses. With all OECD countries strongly relying on consumption taxes, which represent on average

around one-third (32.7%) of total tax revenues and 10.9% of GDP, monitoring and understanding what drives changes in revenues from consumption taxes is key. This is particularly the case in light of the COVID-19 crisis relief packages and their implications for fiscal policy and public debt levels in many countries.

This Special Feature is based on the analysis in (Simon and Harding, 2020_[1])¹, which examines the drivers of recent changes in consumption tax revenues in OECD countries by disentangling their policy and macroeconomic drivers. This Special Feature identifies the channels through which consumption tax revenues are affected during an economic downturn, using the GFC as a case study to draw initial insights into how the COVID-19 crisis and the policy actions taken in response to it will affect tax revenues.

Trends in consumption tax revenues

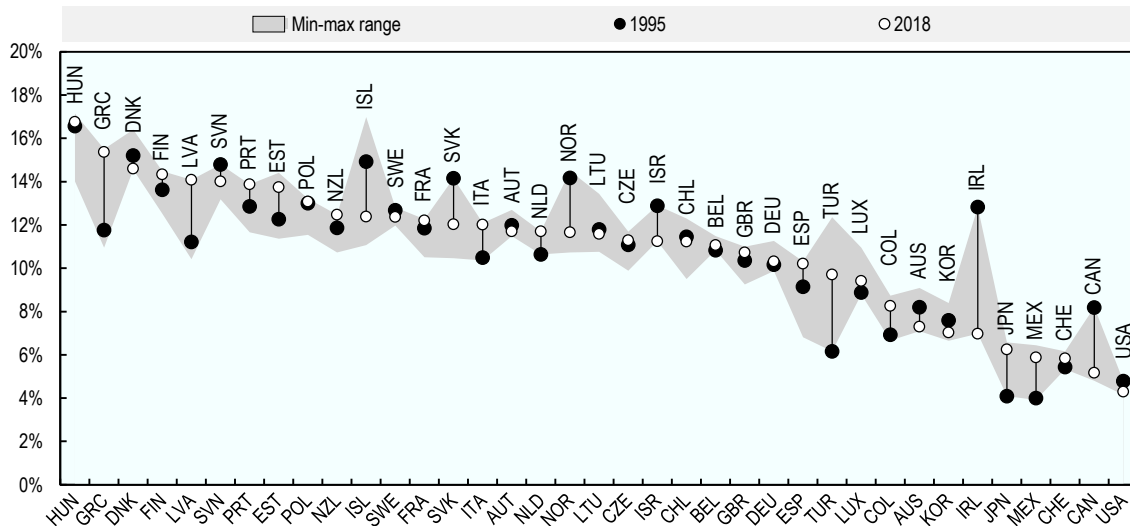
As detailed in chapter 1, taxes on consumption² are an important source of tax revenue in all OECD countries. In 2018, they ranged from less than 6% of GDP in the United States, Canada and Mexico to more than 15% in Greece and Hungary.

The overall share of taxes on consumption in total tax revenue has remained relatively stable since 1995, except during the GFC. During the GFC, consumption tax revenues as a share of GDP declined by 0.36 percentage points on average (between 2007 and 2009) and reached their lowest point since 1992. This decrease was largely driven by a fall in VAT revenues in those countries that have a VAT in place, with both consumption tax and VAT revenues only returning to their pre-GFC level in 2012.

In 2018, countries fell into three groups with different levels of consumption taxes as a share of GDP (Figure 2.1): low (consumption tax-to-GDP ratios below 9%); mid (between 9% and 13%) and high (greater than 13%). The high consumption tax-to-GDP group in 2018 was entirely composed of European Union (EU) countries, while all countries with low consumption tax-to-GDP ratios except for Ireland were non-EU countries. With the exception of the highest group, the composition of these groups was broadly stable between 1995 and 2018, particularly since 2000.

Across the period, countries with the most marked changes in the level of consumption tax revenues as a share of GDP included Greece and Turkey, where the consumption tax-to-GDP ratios increased by 3.6 percentage points in both countries; and Canada and Ireland, where consumption taxes as a share of GDP decreased by more than 3 percentage points. In Canada, Greece and Turkey, these changes were largely driven by corresponding changes in the standard VAT rates, whereas the decrease in revenues in Ireland resulted from a change in the composition of GDP (Simon and Harding, 2020_[1]).

Figure 2.1. Consumption tax-to-GDP ratios in OECD countries: 1995, 2018; minimums and maximums between these dates



Note: The shaded area shows the minimum and maximum consumption tax-to-GDP ratio for each country, regardless of year.
Source: Authors' calculations based on OECD Revenue Statistics (2020).

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The mix of consumption taxes has changed markedly over the last 40 years, as the growing share of value-added taxes (VAT)³ has displaced other forms of consumption taxes in most OECD countries (see chapter 1). In 2018, VAT revenues as a share of total consumption tax revenues accounted for almost two-thirds (61.3%) on average and more than 50% in all but three OECD countries, Australia, Turkey and the United States (which does not have a VAT). Excises accounted for, on average, 22.1% of total consumption tax revenues in 2018.

Box 2.1. Decomposing consumption tax revenues as a share of GDP

Following (Simon and Harding, 2020^[1]), consumption tax revenues as a share of GDP are decomposed using the corresponding conceptual tax base⁴, as set out in equation (1).

$$\frac{\text{consumption tax revenues}}{\text{GDP}} = \underbrace{\frac{\text{consumption tax revenues}}{\text{consumption}}}_{\text{Consumption tax revenues as a share of the corresponding conceptual tax base, the ITR on consumption.}} \times \underbrace{\frac{\text{consumption}}{\text{GDP}}}_{\text{The conceptual tax base as a share of GDP.}} \quad (1)$$

The decomposition in equation (1) allows the impact of a change in the conceptual tax base, consumption, to be isolated. The Implicit Tax Rate (ITR) on consumption demonstrates the effect of changes in the consumption tax itself, i.e., base broadening (including for domestic and cross-border trade) and changes in the headline rates, as well as the effect of changes in compliance or informality on consumption tax revenues as a share of GDP. Consumption as a share of GDP captures all other changes in the economic environment that affect the consumption tax-to-GDP ratio, i.e., changes in GDP and its components.

To understand what drives the changes in consumption as a share of GDP, data from the OECD National Accounts is used to illustrate changes in the different elements of GDP as well as in the composition of consumption, which in turn can influence the level of the ITR.

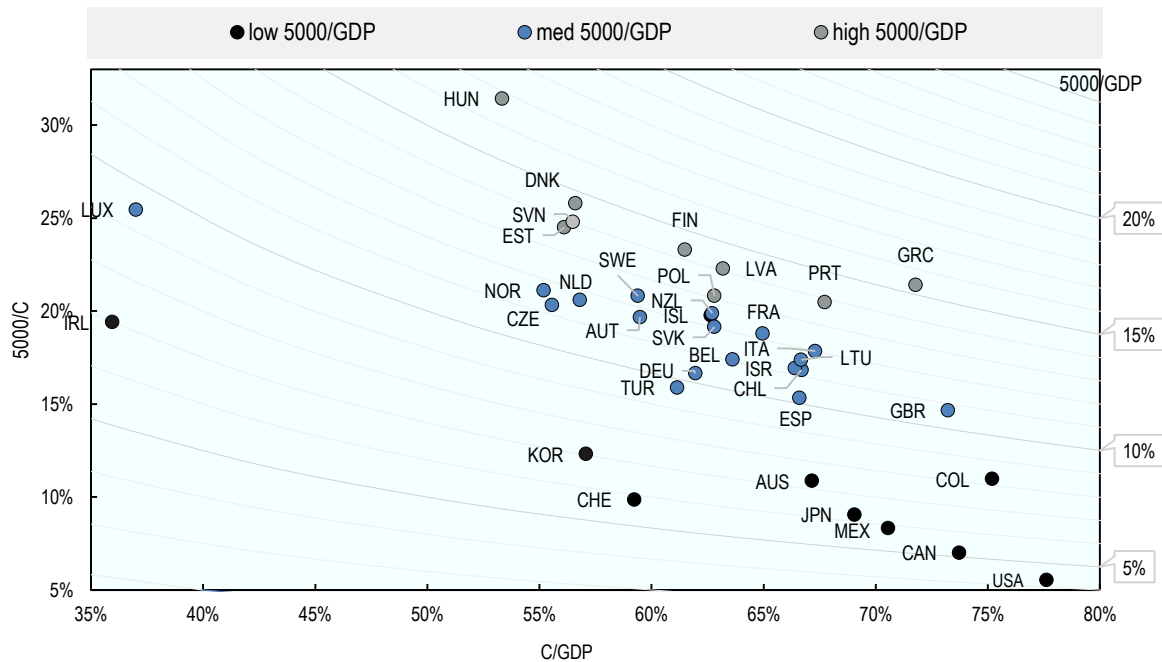
In a second step, a decomposition of VAT revenues provides further insights into the drivers of consumption tax revenues. Using the standard VAT rate, τ_s , the VAT-Revenue-Ratio (VRR)⁵ and consumption as a share of GDP, equation (2) serves to illustrate the impact of changes in tax rates and in tax bases on VAT revenues and hence on consumption tax revenues more generally (Simon and Harding, 2020^[1]):

$$\frac{\text{VAT revenues}}{\text{GDP}} = \tau_s \times \underbrace{\left[\frac{\text{VAT revenues}}{\text{consumption} \times \tau_s} \right]}_{\text{VAT-Revenue-Ratio (VRR)}} \times \frac{\text{consumption}}{\text{GDP}} \quad (2)$$

The drivers of consumption tax revenues in OECD countries

The ITR on consumption is the primary determinant of overall levels of consumption tax revenues to GDP in most OECD countries, although its importance varies across countries (Figure 2.2). Within the consumption tax-to-GDP groups identified above, countries vary widely with respect to their levels of consumption as a share of GDP, while their ITRs are more similar, with the exception of Luxembourg and Ireland.⁶ Nevertheless, the drivers of these ratios can differ significantly among countries with similar levels of consumption taxes as a share of GDP.

Figure 2.2. Decomposition of consumption tax revenues as a share of GDP, 2018



Note: The graph shows the decomposition of consumption tax revenues across OECD countries according to equation (1). The horizontal axis shows consumption as a share of GDP and the vertical axis shows the ITR on consumption. Consumption tax revenues as a share of GDP, given by the product of the two shares, are equal to the area under and to the left of each dot. Therefore, countries along each of the curved lines have the same level of consumption taxes as a share of GDP (as indicated on the right side of the graph). The Czech Republic and the United Kingdom, for example, have similar levels of consumption taxes as a share of GDP (11.3% and 10.7%), but for different reasons: the Czech Republic has a higher ITR on consumption but lower consumption as a share of GDP.

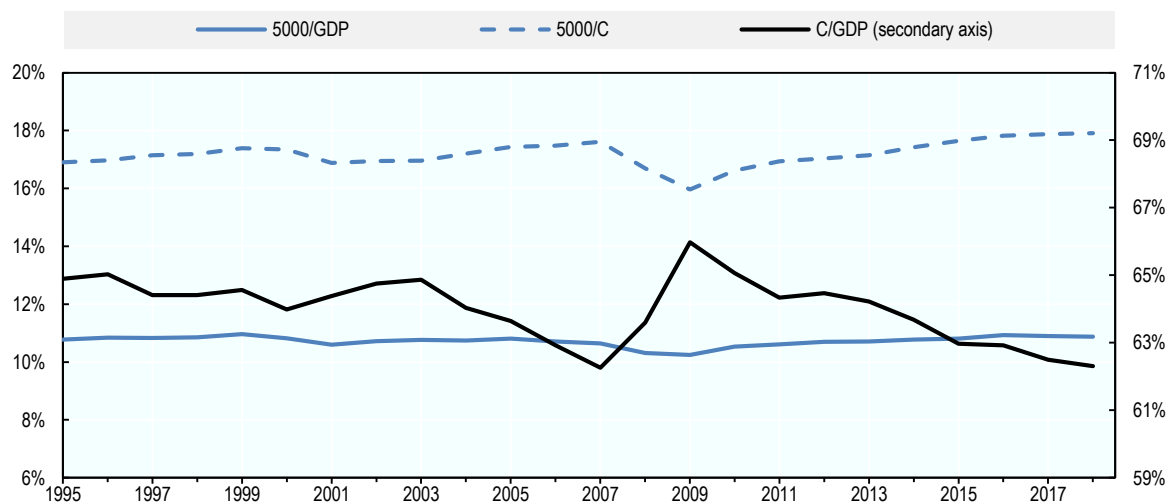
Source: Authors' calculations based on OECD National Accounts and OECD Revenue Statistics (2020).

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Changes in the OECD average consumption tax-to-GDP ratio and its components between 1995 and 2018 can be segmented into four distinct periods (Figure 2.3):⁷

- Prior to 2003, average consumption tax revenues as a share of GDP (5000/GDP) remained relatively stable, despite small fluctuations in consumption expenditure relative to GDP (C/GDP).
- In the years leading up to the GFC, average consumption as a share of GDP fell from 64.9% to 62.3%, while a slight increase in the ITR on consumption led the average consumption tax-to-GDP ratio remaining relatively stable around 10.8% until 2007.
- During the GFC, the ITR on consumption decreased in every OECD country in at least one year, causing the OECD average ITR to decrease from 17.6% to 16.0%. Despite a strong increase in average consumption as a share of GDP, the average consumption tax-to-GDP ratio fell by more than 3.5%, reaching a low of 10.2% in 2009.
- Since then, consumption tax revenues as a share of GDP have returned to their 1995 level, while consumption as a share of GDP was slightly lower (2.6 percentage points) and ITRs were slightly higher (1.0 percentage points) in 2018 than in 1995, on average.

Figure 2.3. Consumption tax revenues as a share of GDP and its components in percentages, OECD average, 1995-2018



Note: Consumption tax revenues are decomposed according to equation (1).

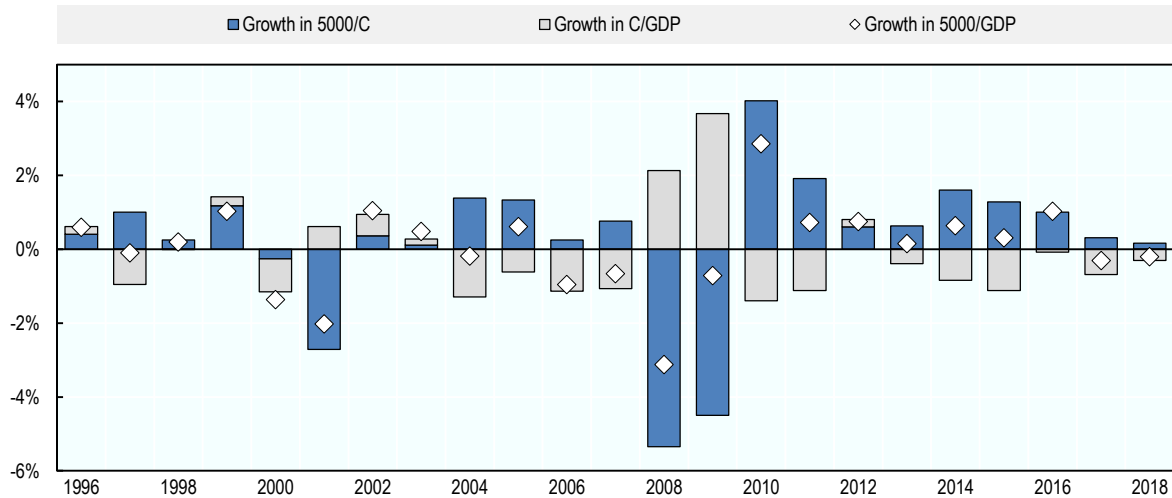
Source: Authors' calculations based on OECD National Accounts and OECD Revenue Statistics (2020).

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During the GFC, changes in consumption tax revenues were larger than in other years and significantly different in terms of composition. Over the period from 1995 to 2018, changes in consumption taxes as a share of GDP were driven primarily by changes in the ITR on consumption, as shown in Figure 2.4. However, while the direction of change in average consumption taxes as a share of GDP was the same as the ITR on consumption in almost every year, the magnitude of change in consumption tax revenues was strongly influenced by average consumption expenditure as a share of GDP. In all but five years, the changes in the consumption tax base and in the implicit tax rate went in opposite directions, offsetting each other. In contrast to other years, the average ITR on consumption fell in 2008 and 2009 to a significant extent, while the share of consumption to GDP increased sharply in the same years.

This implies that the key avenue through which the GFC impacted consumption tax revenues was by decreasing ITRs, rather than consumption – and that an increasing share of consumption in GDP offset the fall in ITRs and stabilised consumption tax revenues during the GFC.

Figure 2.4. Annual growth rates (logged) in consumption taxes as a share of GDP and its components, OECD average, 1995-2018



Note: Consumption tax revenues are decomposed according to equation (1).

Source: Authors' calculations based on OECD National Accounts and OECD Revenue Statistics (2020).

StatLink  <https://doi.org/10.1787/888934209761>

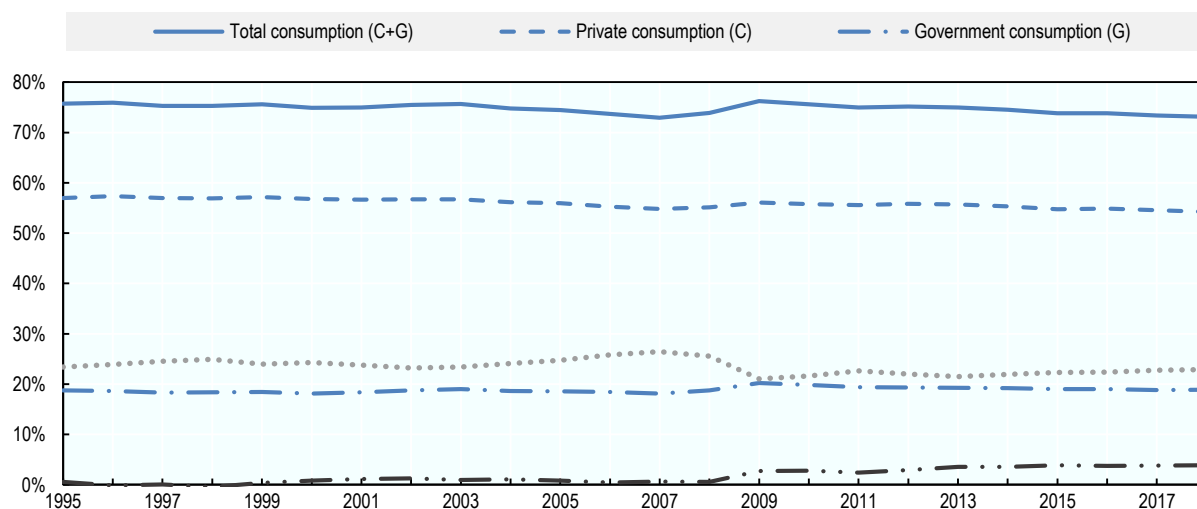
Changes in consumption as a share of GDP during the GFC

The increase in consumption as a share of GDP during the GFC resulted from a change in the level of other GDP aggregates, rather than due to an increase in the level of consumption. Figure 2.5 reveals marked differences in the composition of GDP prior to, during and after the GFC. Between 2004 and 2007, higher growth in investment than in consumption in the majority of countries caused consumption as a share of GDP to decrease, on average. During the GFC, investment as a share of GDP decreased by 5.4 percentage points on average, primarily due to decreases in inventories and in machinery investment⁸, while government consumption raised average total consumption to a temporary high of 76.2% of GDP in 2009.

After the GFC, average net exports as a share of GDP have been increasing, while both private and government consumption have, on average, slightly decreased relative to GDP, causing total consumption as a share of GDP to return to around its pre-GFC level in 2015. In fact, total consumption as a share of GDP has remained stable over time in most OECD countries, with an average country standard deviation of 2.3% over the period. Compared to 1995, the average composition of GDP in 2018 showed higher levels of government consumption (0.1 percentage points) and lower levels of private consumption (2.7 percentage points).

Figure 2.5. Major expenditure aggregates as a share of GDP (non-cumulative), OECD average, 1995-2018

As % of GDP



Note: Decomposition of GDP according to the expenditure approach: $GDP = C + G + I + (EX - IM)$. Private consumption expenditure includes private household consumption and final consumption expenditure of non-profit institutions serving households (NPISH). Unweighted average of all OECD countries. For Turkey, where data on investment as a share of GDP was not available, the share was approximated as the residual of the equation.

Source: Authors' calculations based on OECD National Accounts.

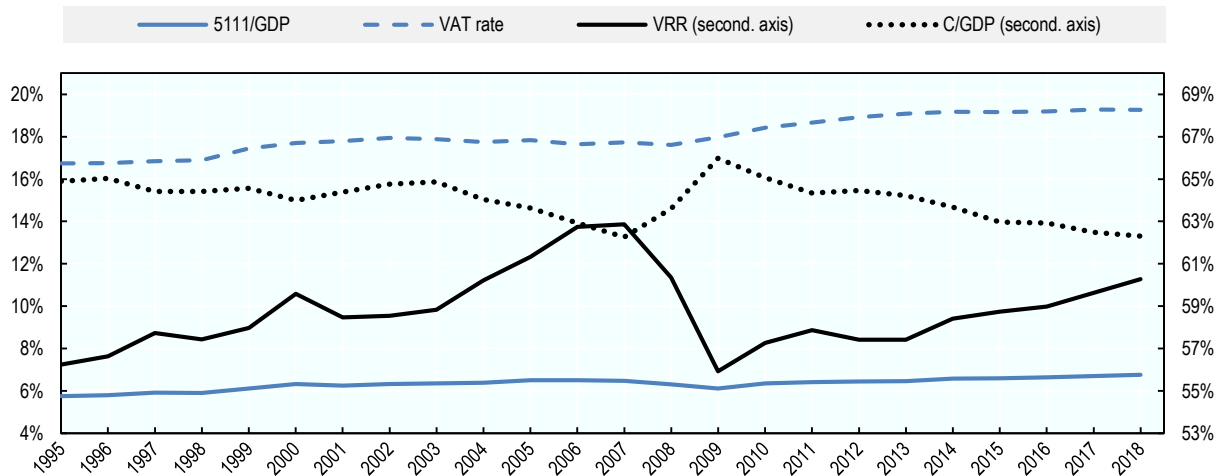
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Changes in the ITRs on consumption

The main driver of changes in the OECD average ITR on consumption is VAT (Simon and Harding, 2020_[11]). To provide additional insights on the drivers of changes in consumption tax revenues, Figure 2.6 separates changes in the VAT revenues as a share of GDP (5111/GDP) in those countries that have a VAT system in place into changes in VAT rates and structures, as well as changes in the consumption base.

Both on average and in the individual countries, changes in the VRR have been the main driver of changes in VAT revenues as a share of GDP across the period, and can explain most of the drop in ITRs during the GFC. During the GFC, the average VRR dropped by 6.8 percentage points, as VAT revenues fell back to their level from 1995, before increasing again slowly post GFC.

Figure 2.6. VAT revenues as a share of GDP and its components in percentages, OECD average, 1995-2018



Note: VAT revenues are decomposed according to equation (4).

Source: Authors' calculations based on OECD National Accounts and OECD Revenue Statistics (2020).

StatLink  <https://doi.org/10.1787/888934209799>

In light of significant fluctuations in the VRR, changes in standard VAT rates as well as in the consumption base relative to GDP stabilised VAT revenues. The average standard VAT rate increased from 2008 onwards and reached a plateau of 19.2% in 2014, when average VAT revenues as a share of GDP exceeded their pre-GFC level. In 2018, average VAT revenues reached their highest level throughout the period, at 6.8% of GDP. These developments in the average standard VAT rate over time reflect a number of important policy changes in OECD countries, as explained in more detail in Box 2. Although changes in standard rates in the individual countries have been much less frequent than for the OECD average, they have contributed considerably to the stability in consumption tax revenues as a share of GDP.

Nevertheless, the average ITR on consumption in 2018 was only slightly above its pre-GFC level, while standard VAT rates are, on average, 1.5 percentage points higher than prior to the GFC. This is the result of a number of macroeconomic and policy changes that narrowed the VAT base, namely: i) the implementation of new or additional reduced VAT rates (see Box 2); ii) changes in the composition of consumption expenditure; and iii) changes in VAT compliance.

Box 2.2. VAT rates and structures in OECD countries between 1995 and 2018

The Value Added Tax (VAT) (and its equivalent in several jurisdictions, the Goods and Services tax, or GST) is a specific type of turnover tax levied at each stage in the production and distribution process. Although the liability for VAT falls on the suppliers of goods or services, the tax burden is designed to fall on final consumers, making the VAT a tax on final consumption of goods or services.

Standard VAT rates

In 2018, standard VAT rates in the OECD ranged from 27% in Hungary to less than 10% in Japan, Switzerland and Canada⁹. Compared to 2005, nearly two thirds of OECD countries (22) increased their standard rates.¹⁰

The developments in the average standard VAT rate over time reflect a number of important policy changes in OECD countries. Four OECD countries introduced their VAT after January 1995: Latvia and Switzerland (both in 1995), Slovenia (in 1999) and Australia (in 2000). Prior to the GFC, the standard VAT rate remained stable in most countries, with the majority of countries maintaining a rate between 15% and 22%.

From 2007 to 2009, six OECD countries (Estonia, Hungary, Israel, Ireland, Latvia and Lithuania) increased their standard VAT rates as part of their fiscal consolidation efforts, while Portugal and the United Kingdom temporarily decreased their standard rates to stimulate the economy. These changes in VAT rates (both positive and negative) across OECD countries caused the average standard rate to decrease temporarily, from 17.7% in 2007 to 17.6% in 2008, but to increase again to 18.0% in the following year.

Between 2009 and 2014, and in large part as a response to the GFC, 23 countries raised their standard VAT rate at least once, 17 of which were EU member countries. This resulted in an increase in the OECD average standard rate to 19.2% in 2014, since when it has slowly increased to 19.3% in 2018. The average standard VAT rate of the 22 OECD countries that are members of the EU was at 21.7% in 2018, which is significantly higher than the OECD average. The standard VAT rate generally applies to all goods and services, unless advised differently by legislation. However, most OECD countries continue to apply a wide variety of reduced rates and exemptions to support various policy objectives.

Reduced rates and exemptions

During the period from 1995-2018, most OECD countries have relied primarily on increases in standard VAT rates rather than base-broadening reforms. A number of countries (France, Hungary, Ireland and the Slovak Republic) implemented new or additional reduced VAT rates between 2009 and 2014, and most countries that have increased their standard VAT rate since the GFC have also increased their reduced rates, although generally to a lesser extent. In Japan, an increase in the standard VAT rate from 8% to 10% in October 2019 was accompanied by the introduction of a reduced rate of 8%. To date, all OECD countries that have a VAT system in place apply one or more reduced rates, with the exception of Chile.

In most OECD countries, a number of goods of services are exempt from VAT, i.e., they are taxed on their inputs rather than their outputs. Common exemptions across most OECD countries include financial services, expenditure on education and the letting of immovable property. Government consumption is exempt from VAT in all OECD countries except for New Zealand, where government activities are fully taxable under the VAT.¹¹ For further information on VAT rates and structures in OECD countries, see OECD Consumption Tax Trends (2020).

Source: OECD Consumption Tax Trends (2020).

The pattern of consumption, i.e., the composition of consumption expenditure, typically changes over the economic cycle. As can be seen from Figure 2.7, shifts in consumption patterns affected consumption tax revenues through two main channels during the GFC: by increasing both the share of government consumption and the share of private consumption of necessity goods relative to total consumption.

On average across OECD countries, government expenditure fluctuated between 24.4% and 25.1% of total consumption until 2007 inclusively, before it increased sharply to 26.5% in 2009. In those countries where government consumption is exempt from VAT, these increases in public spending increase the share of the VAT base that is input- rather than output-taxed, which reduces the VRR and, *ceteris paribus*, decreases VAT revenues as a share of GDP.

The composition of private consumption also changed over the economic cycle, as consumers decreased their expenditure on luxury goods and services, which increased the share of expenditure on necessities^{12,13} (Sancak, Velloso and Xing, 2010_[2]). The average private expenditure on luxury goods increased from 62.9% of total consumption in 1995 to its peak of 65.2% in 2007, before dropping by nearly two percentage points in the following two years. Meanwhile, the average share of expenditure on necessities in total consumption increased relatively steadily between 2007 and 2015, resulting in a 8.3% increase in the average share across this period. In the presence of reduced VAT rates on necessity goods, these shifts in private consumption reduce the share of the tax base that is subject to the standard VAT rate, thereby reducing the VRR.

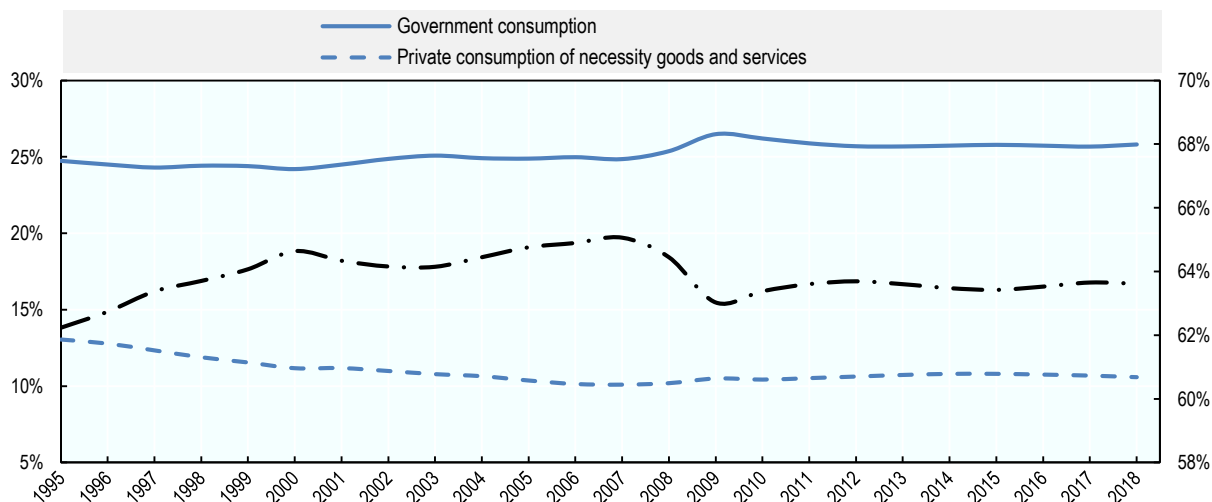
Between 2007 and 2009, when the average expenditure on necessity goods as well as government services as a share of consumption increased sharply, the average VAT collection efficiency, as measured by the VRR, dropped significantly. Even though total consumption expenditure (in constant prices) stayed, on average, relatively stable during the GFC, these shifts in the consumption base, combined with reduced rates and exemptions in the VAT, contributed to a decrease in the VRR and thereby in consumption tax revenues.

In addition to changes in the pattern of consumption, an increase in taxpayer VAT noncompliance during the GFC adversely affected the VRR, thereby putting further downward pressure on VAT revenues (Ueda, 2017_[3]); (Sancak, Velloso and Xing, 2010_[2]).¹⁴

After the GFC, the shares of both government consumption and private consumption of necessities in total consumption have remained elevated. Government consumption has remained on a new higher level of around 25.8% of total consumption expenditure, with the majority of OECD countries (23) having higher levels of government consumption as a share of total consumption in 2018 than in 1995, by 2.0 percentage points on average. Average expenditure on necessity goods and services as a share of total consumption has decreased slightly following its increase between 2007 and 2015. As a result, increases in standard rates do not translate fully into increases in the average implicit VAT rate, causing VAT revenues as a share of GDP to remain close to their long-run average, despite standard VAT rates in OECD countries being significantly higher now than prior to the GFC.

Figure 2.7. Shares of major consumption expenditures (non-cumulative), OECD average, 1995-2018

As % of total consumption expenditure



Note: The share of expenditure on food and non-alcoholic beverages in private consumption expenditure has been used as a proxy of the share of necessity goods and services. The residual has been used as a proxy for the expenditure on luxury goods and services. Data on necessity goods and services was not available for Colombia until 2005, Chile until 2012, Korea until 1999 and Turkey until 2008 inclusively.

Source: Authors' calculations based on OECD National Accounts.

StatLink  <https://doi.org/10.1787/888934209818>

Consumption tax revenues during COVID-19

Consumption tax revenues are affected both by macroeconomic and policy changes, including changes in the level and composition of expenditure and to the rate and base of VAT. During crises, these forces affect consumption tax revenues in multiple ways.

This Special Feature has considered the impact of the GFC on consumption tax revenues as a case study, which can provide insights into the likely impact of the COVID-19 crisis. On average across the OECD, during the GFC, the overall level of consumption remained relatively stable, while consumption tax revenues and VAT revenues in particular decreased sharply. This fall in revenues was primarily due to a shift in consumer spending towards necessity goods and services, often exempt or taxed at lower or zero VAT rates, as well as an increase in the consumption of government and public sector services, which are exempt from VAT. In addition, a temporary increase in taxpayer non-compliance decreased VAT revenues. However, partly offsetting these impacts, the size of the consumption tax base actually increased as a share of GDP, largely due to strong decreases in investment. Since the GFC, many of the changes to consumption patterns have not reversed, which has left VAT systems more exposed to economic shocks, particularly in countries with low VRRs and high shares of government consumption, and especially if a crisis directly affects private consumption rather than investment.

The current COVID-19 crisis is likely to have an even bigger impact on consumption tax revenues than the GFC had, because it affects consumption directly and to a far greater extent. Countries imposed unprecedented health measures that have effectively shut down large parts of the economy and eroded business and consumer confidence, which caused a sharp decrease in economic activity. These combined effects of the health crisis and the policy response decrease consumption tax revenues through a number of channels.

During the emergency phase of the COVID-19 crisis, when shops and restaurants were closed and consumers were asked to stay at home, consumer spending in OECD countries decreased significantly. In major advanced economies, consumer spending is projected to have plummeted by up to one-third during this period (OECD, 2020^[4]), which, despite possible increases in online sales, has a direct and immediate impact on VAT revenues. In the face of a combined supply-side and demand-side shock (reduced or delayed spending), governments in many countries introduced various measures to improve business liquidity, including deferring VAT payments and accelerating VAT refunds (OECD, 2020^[5]). While these measures are an important short-term response, they will likely lead to a reduction in VAT revenues in the short-run.

At the onset of the COVID-19 crisis, some of the changes in consumption patterns mirrored the GFC. The earliest data from household surveys (see e.g. (CBS, 2020^[6]), (Insee, 2020^[7])) and from household bank account transaction data (Baker et al., 2020^[8]) show that households spent a larger share of their total expenditure on necessities, which directly reduced VAT revenues as these items are often taxed at reduced or zero VAT rates. At the same time, many governments increased their healthcare spending and introduced large-scale expenditure initiatives, with government spending projected to rise by, on average, between 4.0% and 4.5% in 2020 (OECD, 2020^[9]). As these areas of expenditure are often exempt from VAT, consumption tax revenues are expected to increase less than in proportion to the increase in government spending.

The COVID-19 crisis will also likely cause a temporary increase in business insolvencies and bankruptcies, further decreasing revenues, and unlike during the GFC, excises and fuel taxes are also falling as a result of confinement, travel bans and the closure of bars and restaurants.

The reopening of economies has reversed some of the fall in consumption, and revenues are starting to pick up again. As consumer restrictions have been lifted, private spending, particularly on durable goods, has risen, increasing both total consumption and tax revenues. However, private spending on services – such as a haircut or a restaurant meal – is unlikely to increase enough to make up for the falls during the shutdown. To spur consumer spending, some countries (e.g. Germany and Norway; see (OECD, 2020^[10])) have introduced temporary reductions in standard and reduced VAT rates, similarly to the GFC. Nevertheless, in some sectors such as tourism and travel, spending is likely to remain depressed into the medium term.

Over the course of the year 2020, the level of consumer spending in OECD countries is projected to be, on average, around 8.5% lower than in the previous year (10.8% lower if a second outbreak occurs in all OECD countries towards the end of 2020), before picking up through 2021 (OECD, 2020^[9]). Meanwhile, the average level of investment in OECD countries in 2020 is projected to decrease by around 10.5% compared to 2019 (by 12.8% in case of a second outbreak) (OECD, 2020^[9]). With investment decreasing more strongly than consumption expenditure, consumption will increase as a share of GDP. As was the case during the GFC, this offsets part of the fall in the ITR and helps stabilise consumption tax revenues as a share of GDP. However, in the event of a renewed virus outbreak, uncertainty would intensify further and for an extended period, with additional precautionary saving, lower household spending and substantially weaker investment prospects.

Consumption taxes are an important part of the toolkit that governments have to facilitate the economic and fiscal recovery after the COVID-19 crisis. Over time, consumption tax revenues will gradually increase as a share of GDP to regain their pre-crisis levels, as private spending returns to pre-crisis patterns and governments take action to restore lost revenues. In doing so, governments may wish to give careful consideration to how the structure of their VAT systems will affect the resilience of their tax system and its revenues in future economic downturns. Any changes to improve resilience will need to account for the complexity of VAT systems and consider likely behavioural responses as well as potential distributional impacts.

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Annex 2.A. – Data on Implicit Tax Rates (ITRs) on consumption

Annex Table 2.A.1. ITRs on consumption (in %) across OECD countries, selected years

	1995	2000	2005	2007	2009	2011	2013	2015	2017	2018
AUS	12.2	13.0	12.8	12.1	11.4	10.8	11.8	11.1	11.1	10.9
AUT	19.2	20.4	19.7	19.4	18.9	19.4	19.4	19.7	19.8	19.7
BEL	17.1	18.3	18.4	18.5	17.0	17.3	17.1	16.9	17.3	17.4
CAN	11.9	11.8	11.3	10.5	7.0	6.8	6.7	6.9	7.0	7.0
CHL	19.3	18.7	18.2	17.9	15.7	16.9	16.7	16.9	16.6	16.8
COL	9.3	9.2	11.1	11.9	11.1	12.0	10.8	10.9	10.9	11.0
CZE	19.2	17.0	18.9	18.9	18.5	19.6	20.3	20.5	21.1	20.3
DNK	25.6	28.3	28.6	29.6	24.9	25.5	25.2	25.1	25.9	25.8
EST	18.0	19.5	21.2	24.0	23.9	23.7	22.9	24.4	24.9	24.5
FIN	23.0	24.6	23.1	22.3	20.5	22.1	22.6	21.9	22.9	23.3
FRA	18.0	17.5	16.5	16.2	15.2	16.8	17.1	17.7	18.3	18.8
DEU	15.6	16.0	16.0	17.5	17.3	17.4	16.8	17.0	16.3	16.7
GRC	15.9	16.0	14.9	15.7	13.8	16.9	18.3	19.3	21.0	21.4
HUN	27.5	26.0	23.4	24.7	25.6	27.6	30.7	32.8	30.1	31.4
ISL	23.5	24.0	25.2	24.6	17.0	17.6	17.7	18.5	20.7	19.8
IRL	22.5	23.9	23.4	21.9	17.0	17.3	18.4	20.2	20.2	19.4
ISR	18.7	17.6	17.8	17.6	17.2	17.9	17.9	18.3	17.1	16.9
ITA	15.9	17.1	15.2	15.8	14.9	16.3	16.8	17.5	18.0	17.8
JPN	6.4	7.5	7.4	7.2	6.8	6.9	6.9	9.2	9.6	9.0
KOR	14.0	14.0	12.8	12.7	12.2	12.4	12.2	11.7	12.6	12.3
LVA	14.4	15.6	17.3	17.2	16.7	17.2	18.6	20.3	21.0	22.3
LTU	15.5	16.1	15.5	16.8	14.8	16.6	15.7	16.6	17.3	17.4
LUX	17.8	22.8	25.6	27.2	26.3	27.8	28.4	25.6	24.6	25.4
MEX	5.6	6.6	5.9	6.1	6.4	6.5	5.9	8.6	8.2	8.3
NLD	17.4	18.3	18.9	19.4	18.0	18.1	18.3	19.2	20.3	20.6
NZL	19.3	18.1	18.2	16.9	16.8	18.6	18.8	19.7	19.6	19.9
NOR	25.5	27.1	23.8	25.4	22.0	22.2	21.8	21.0	21.1	21.1
POL	20.0	16.6	18.4	20.2	17.0	19.1	17.4	18.4	20.2	20.8
PRT	18.5	18.2	19.0	18.8	15.7	17.9	17.9	19.0	20.1	20.5
SVK	22.5	19.3	20.5	18.8	15.4	18.0	18.2	19.0	19.2	19.1
SVN	23.9	22.6	23.0	24.0	21.7	21.9	24.3	25.3	24.9	24.8
ESP	13.2	15.3	15.5	14.5	9.6	11.9	14.0	15.2	15.2	15.3
SWE	20.8	20.3	20.8	21.3	21.1	21.0	20.1	20.4	20.9	20.8
CHE	8.5	9.6	9.9	10.3	10.0	10.3	10.2	10.0	10.0	9.9
TUR	9.0	14.3	17.8	16.9	16.0	18.0	18.2	17.6	17.2	15.9
GBR	14.6	14.5	13.3	13.2	12.0	14.8	14.6	14.8	14.7	14.7
USA	6.4	6.0	5.8	5.6	5.1	5.4	5.6	5.6	5.4	5.5
OECD average	16.9	17.3	17.4	17.6	16.0	16.9	17.1	17.6	17.9	17.9

Source: Authors' calculations based on OECD National Accounts and OECD Revenue Statistics (2020).

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Notes

¹ (Simon and Harding, 2020_[1]) is a recent OECD Taxation Working Paper that decomposes consumption tax revenues in OECD countries over the period 1995-2017 into the implicit tax rate (ITR) and consumption relative to GDP. Using the GFC as a case study, the paper identifies how economic downturns affect consumption tax revenues.

² This analysis covers data from 1995 until 2018, the latest year for which comprehensive *Revenues Statistics* data is available for all OECD countries.

³ The acronym “VAT” refers to any national value-added tax (VAT) and its equivalent in several jurisdictions (goods and services tax, or GST), as described in (OECD, 2018_[11]). Currently, 36 of the 37 OECD member countries operate a VAT, the only exception being the United States.

⁴ The conceptual tax base is approximated by using final consumption expenditure in the OECD National Accounts (NAs) under item P3, measured according to the domestic concept. The numerator of the ITR on consumption comprises all revenues under the *Revenue Statistics* heading 5000 *Taxes on goods and services* except for 5124 *Taxes on exports*, 5125 *Taxes on investment goods* and 5127 *Other taxes on international trade and consumption*. For a discussion of this methodology as well as a review of other existing literature, see (Simon and Harding, 2020_[1]).

⁵ The VRR is a widely-used tool for evaluating the efficiency of a VAT system that normalises VAT revenues by reference to a theoretical situation where the standard VAT rate is applied to all final consumption (see for example (OECD, 2018_[11]) and (CASE and IHS, 2018_[12])). For a technical discussion on the factors influencing the VRR, see (OECD, 2018_[11]).

⁶ (Simon and Harding, 2020_[1]) explain the causes of the relatively low levels of consumption as a share of GDP in Luxembourg and Ireland.

⁷ See Annex C for ITRs on consumption for all OECD countries in selected years. For individual country results for the period 1995-2017, see (Simon and Harding, 2020_[1]).

⁸ Data on the major components of investment expenditure is available from the NAs for all countries except for Chile, Israel and Turkey.

⁹ This is the GST rate at the federal level only. The combined federal GST and harmonized sales taxes applied in some Canadian provinces are often more than 10%.

¹⁰ The OECD report *Consumption Tax Trends (2020)* contains several tables showing the evolution of VAT rates over time, the year of implementation of VAT, and the ratio of VAT revenues in OECD countries in 2018.

¹¹ Some countries have provided mechanisms to offset the negative effects of exemptions, such as targeted VAT refunds, full or partial right to deduct VAT on inputs or budgetary compensation, see OECD, *Consumption Tax Trends 2020*, for more details.

¹² To identify shifts in the composition of private consumption, the share of food and non-alcoholic beverages in consumption is used as a proxy of the share of necessity goods and services in the tax base (see e.g. (Sancak, Velloso and Xing, 2010_[2]) and Simon and Harding (2020)).

¹³ Changes in the pattern of private consumption could also be analysed by decomposing private consumption into the consumption of durable goods, semi-durable goods, non-durable goods and services (see e.g. (Cevik et al., 2019_[13])). Given that a large part of the service sector (e.g. financial services) is exempt from VAT in almost all OECD countries, an increasing share of services in the economy can, for a given VAT rate, reduce the VRR. The average share of private expenditure on services in total

consumption followed a trend increase from 1995 to 2018, which was only interrupted during the GFC, when private consumption of both goods and services decreased slightly.

¹⁴ Future studies could complement the present analysis by decomposing the VRR into compliance and policy gaps to further explore the extent to which changes in policy and compliance impact consumption tax revenues in OECD countries (see (Simon and Harding, 2020^[1]) and (OECD, 2018^[11]) for further details).

3 Tax Levels and Tax Structures, 1965-2019

Chapter 3 provides an overview of tax levels and tax structures in OECD countries.

In all of the following tables the symbol (..) indicates not available/or not applicable. The main series in this chapter cover a selection of years between 1990 and 2018. A complete series is, however, available on line. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

The Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries.

Box 3.1. Treatment of capital transfers

Footnotes to Tables 3.1 to 3.18 refer to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted from the total tax revenue for Denmark, France, Lithuania, Luxembourg and Switzerland and this reduction has been allocated between tax headings in proportion to their tax revenues at the level of government against which these transfers were recorded. In the case of Belgium, the capital transfers were instead subtracted directly from the specific taxes to which they relate.

This applies to the following countries:

- Belgium from 1995.
- Denmark from 1971.
- France from 1992.
- Lithuania from 1999.
- Luxembourg from 2013.
- Switzerland from 1990.

Table 3.1. Total tax revenue as % of GDP

	1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia	20.6	28.1	30.5	29.5	25.3	27.1	27.9	28.5	28.7	..
Austria	33.5	39.3	42.3	40.5	41.0	42.6	43.1	41.8	42.2	42.4
Belgium ¹	30.8	41.4	43.8	42.9	42.9	45.0	44.1	43.8	43.9	42.9
Canada	25.0	35.1	34.7	32.5	31.0	31.1	32.8	33.1	33.2	33.5
Chile	..	16.9	18.8	22.7	19.6	19.9	20.4	20.2	21.1	20.7
Colombia	..	11.3	15.7	19.3	18.1	20.0	19.9	19.0	19.3	19.7
Czech Republic	..	..	32.3	34.1	32.2	33.7	33.1	34.4	35.0	34.9
Denmark ¹	29.1	44.4	46.9	46.4	44.8	45.9	46.1	45.8	44.4	46.3
Estonia	..	..	31.0	31.0	32.9	31.5	33.1	32.5	32.9	33.1
Finland	30.0	42.9	45.8	41.4	40.6	43.4	43.5	42.9	42.4	42.2
France ¹	33.7	41.2	43.4	42.5	42.1	45.4	45.3	46.1	45.9	45.4
Germany	31.7	34.8	36.4	35.4	35.5	37.0	37.3	37.8	38.5	38.8
Greece	17.1	25.2	33.4	31.8	32.0	35.7	36.4	38.6	38.9	38.7
Hungary	..	..	38.6	39.4	37.2	38.6	38.9	38.3	37.5	35.8
Iceland	25.7	30.4	36.0	38.6	32.3	34.5	35.4	37.6	37.2	36.1
Ireland	24.5	32.4	30.8	30.8	27.7	28.9	23.4	22.8	22.7	22.7
Israel	..	..	34.8	34.2	30.7	30.8	31.2	32.5	30.9	30.5
Italy	24.6	36.3	40.5	41.6	41.7	43.8	43.0	41.9	41.9	42.4
Japan	17.6	28.2	25.8	27.5	26.5	28.9	30.7	31.4	32.0	..
Korea	..	18.4	20.9	23.7	22.4	23.1	23.7	25.4	26.8	27.4
Latvia	..	..	29.1	28.3	28.7	29.4	30.0	31.4	31.2	31.2
Lithuania ¹	..	..	30.8	30.0	28.4	26.8	28.7	29.5	30.2	30.3
Luxembourg ¹	26.4	33.5	36.9	36.2	37.5	38.2	37.0	37.6	39.7	39.2
Mexico	..	12.1	11.5	12.0	12.8	13.3	15.9	16.1	16.2	16.5
Netherlands	30.5	39.7	36.9	35.7	35.7	36.1	37.0	38.7	38.8	39.3
New Zealand	24.5	36.2	32.5	33.9	30.3	30.5	31.6	31.6	32.9	32.3
Norway	29.4	40.2	41.7	42.0	41.8	39.8	38.4	38.8	39.6	39.9
Poland	..	..	32.9	34.6	31.4	31.9	32.4	34.1	35.2	35.4
Portugal	15.7	26.5	31.1	31.8	30.5	34.0	34.4	34.1	34.8	34.8
Slovak Republic	..	..	33.6	29.2	28.1	31.0	32.7	34.2	34.3	34.7
Slovenia	..	..	37.7	38.1	37.8	37.2	37.3	37.1	37.4	37.7
Spain	14.3	31.5	33.1	36.4	31.3	33.1	33.8	33.9	34.6	34.6
Sweden	30.9	49.0	48.8	45.1	43.1	42.7	42.9	44.3	43.9	42.9
Switzerland ¹	16.5	23.7	27.6	26.2	26.6	27.0	27.6	28.4	28.0	28.5
Turkey	10.6	14.5	23.5	22.9	24.7	25.2	25.0	24.7	24.0	23.1
United Kingdom	30.1	32.9	32.8	32.8	32.1	32.1	32.4	32.8	32.9	33.0
United States	23.6	26.0	28.3	26.8	23.5	25.6	26.2	26.7	24.4	24.5
<i>Unweighted average</i>										
OECD Average²	24.8	31.1	33.3	33.2	31.9	33.0	33.3	33.7	33.9	33.8

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. 2019: calculated by applying the unweighted average percentage change for 2019 in the 35 countries providing data for that year to the overall average tax to GDP ratio in 2018.

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Table 3.2. Total tax revenue in billions of US dollars at market exchange rates

	1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia	5.6	90.9	124.4	290.8	328.3	418.1	348.2	404.0	417.2	..
Austria	..	68.6	83.2	157.6	160.5	183.3	164.7	174.3	192.2	189.4
Belgium ¹	..	89.4	103.6	201.9	206.2	234.9	204.0	220.2	238.3	227.3
Canada	14.2	209.2	262.8	477.2	501.4	574.9	511.1	546.2	570.0	580.8
Chile	..	5.8	14.6	39.4	42.8	55.3	49.7	55.9	62.8	58.3
Colombia	..	5.1	14.7	39.8	51.9	76.5	58.4	59.2	64.4	63.7
Czech Republic	..	..	20.0	64.9	67.4	71.4	62.3	75.3	87.1	87.6
Denmark ¹	3.0	61.4	76.9	148.3	144.2	157.6	139.5	151.1	157.8	160.8
Estonia	..	..	1.8	7.0	6.5	7.9	7.6	8.7	10.1	10.4
Finland	..	49.6	57.5	106.0	101.1	117.7	102.1	109.3	116.9	113.6
France ¹	..	550.7	591.8	1 130.7	1 113.7	1 275.1	1 104.3	1 193.0	1 279.5	1 232.8
Germany	..	577.4	706.9	1 210.4	1 206.8	1 379.1	1 250.9	1 388.8	1 526.8	1 498.5
Greece	..	14.6	43.5	101.3	95.9	85.7	71.6	78.5	84.8	81.2
Hungary	..	..	18.2	55.1	48.8	52.3	48.5	54.2	59.1	57.6
Iceland	0.1	2.0	3.2	8.3	4.4	5.5	6.2	9.2	9.6	8.7
Ireland	0.7	15.6	30.7	83.2	61.5	69.0	68.1	76.2	86.7	88.1
Israel	..	..	46.2	61.2	72.0	90.2	93.7	114.8	114.5	120.3
Italy	..	336.6	463.6	918.8	889.9	938.3	788.9	820.5	872.8	849.4
Japan	17.1	903.6	1 263.4	1 242.0	1 509.6	1 500.1	1 351.5	1 531.5	1 589.7	..
Korea	..	52.6	120.5	278.2	256.2	317.2	347.9	411.7	460.4	449.7
Latvia	..	..	1.8	8.8	6.8	8.9	8.1	9.5	10.7	10.6
Lithuania ¹	..	..	3.8	11.9	10.5	12.4	11.9	14.0	16.1	16.4
Luxembourg ¹	..	4.7	7.8	18.4	20.0	23.6	21.4	24.1	28.2	27.9
Mexico	..	35.9	81.2	126.5	135.9	169.6	186.1	186.9	198.0	..
Netherlands	..	132.6	153.7	302.5	301.9	316.6	283.3	322.0	354.4	356.7
New Zealand	1.4	16.4	18.0	47.1	44.9	59.2	56.8	65.8	69.1	65.6
Norway	2.4	48.2	71.4	168.5	179.3	208.1	148.2	154.5	171.8	161.1
Poland	..	..	56.6	148.7	150.4	167.1	154.9	179.6	206.4	209.5
Portugal	..	18.8	36.8	76.4	72.5	77.0	68.6	75.4	84.0	82.8
Slovak Republic	..	..	9.8	25.3	25.4	30.6	28.9	32.6	36.3	36.6
Slovenia	..	..	6.6	18.3	18.2	18.0	16.1	18.0	20.2	20.2
Spain	..	131.6	197.3	536.1	444.4	448.5	404.6	443.6	491.8	482.8
Sweden	7.8	128.3	128.2	221.6	213.6	250.6	216.6	239.8	244.0	227.9
Switzerland ¹	2.6	61.3	75.1	125.8	155.3	185.9	187.5	193.2	197.8	200.6
Turkey	1.3	30.2	64.5	156.2	192.0	240.8	215.5	212.0	186.3	175.6
United Kingdom	30.6	359.4	544.0	1 018.0	795.0	892.9	950.0	875.7	940.6	932.9
United States	167.0	1 552.4	2 900.5	3 868.6	3 517.1	4 291.8	4 774.2	5 225.9	5 031.7	5 243.8
<i>Unweighted average</i>										
OECD Average	19.5	198.3	227.2	364.9	355.5	405.7	392.2	425.8	440.2	..

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934209875>

Table 3.3. Tax revenue of main headings as % of GDP, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	17.3	0.0	1.4	2.7	7.3	0.0	..
Austria	12.4	14.7	2.7	0.5	11.7	0.2	0.2
Belgium ¹	16.2	13.3	0.0	3.4	11.1	0.0	0.4
Canada	16.2	4.6	0.7	3.9	7.8	0.0	..
Chile	7.5	1.5	0.0	1.1	11.2	-0.2	..
Colombia	6.5	1.8	0.4	1.5	8.3	0.8	..
Czech Republic	7.9	15.3	0.0	0.5	11.3	0.0	0.2
Denmark ¹	27.6	0.0	0.3	1.8	14.6	0.0	0.1
Estonia	7.4	11.5	0.0	0.2	13.8	0.0	0.2
Finland	14.8	11.8	0.0	1.4	14.3	0.0	0.1
France ¹	11.5	16.0	1.5	4.1	12.2	0.5	0.2
Germany	12.6	14.5	0.0	1.1	10.3	0.0	0.2
Greece	8.9	11.6	0.0	3.0	15.4	0.0	0.2
Hungary	6.8	11.8	1.0	1.0	16.8	0.1	0.1
Iceland	18.4	3.5	0.3	2.0	12.4	0.6	..
Ireland	10.3	3.9	0.2	1.3	7.0	0.0	0.1
Israel	10.1	5.2	1.2	3.2	11.2	0.0	..
Italy	13.0	13.0	0.0	2.5	12.0	1.4	0.2
Japan	10.2	12.9	0.0	2.6	6.2	0.1	..
Korea	9.1	6.8	0.1	3.1	7.0	0.6	..
Latvia	7.1	9.1	0.0	0.9	14.1	0.0	0.2
Lithuania ¹	5.6	12.7	0.0	0.3	11.6	0.0	0.3
Luxembourg ¹	15.6	10.8	0.0	3.9	9.4	0.0	0.3
Mexico	7.1	2.2	0.4	0.3	5.9	0.3	..
Netherlands	11.5	14.0	0.0	1.6	11.7	0.1	0.4
New Zealand	18.5	0.0	0.0	1.9	12.5	0.0	..
Norway	16.5	10.1	0.1	1.2	11.7	0.0	..
Poland	7.4	13.1	0.2	1.3	13.1	0.1	0.2
Portugal	9.8	9.4	0.0	1.4	13.9	0.3	0.2
Slovak Republic	7.1	14.8	0.0	0.4	12.0	0.0	0.2
Slovenia	7.3	15.5	0.0	0.6	14.0	0.0	0.1
Spain	10.1	11.7	0.0	2.5	10.2	0.0	0.2
Sweden	15.8	9.6	5.1	0.9	12.4	0.0	0.3
Switzerland ¹	13.4	6.6	0.0	2.1	5.8	0.1	..
Turkey	5.8	7.2	0.0	1.0	9.7	0.3	..
United Kingdom	11.6	6.3	0.1	4.1	10.7	0.0	0.2
United States	11.0	6.1	0.0	3.0	4.3	0.0	..
<i>Unweighted average</i>							
OECD Average	11.5	9.0	0.4	1.9	10.9	0.1	0.2

.. Not available

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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://doi.org/10.1787/888934209894>

Table 3.4. Tax revenue of main headings as % of total tax revenue, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	60.2	0.0	4.8	9.5	25.5	0.0	..
Austria	29.3	34.8	6.4	1.3	27.7	0.5	0.4
Belgium ¹	36.8	30.2	0.0	7.8	25.2	0.0	0.9
Canada	48.8	14.0	2.0	11.6	23.5	0.1	..
Chile	35.8	6.9	0.0	5.2	53.3	-1.1	..
Colombia	33.7	9.6	1.8	8.0	42.8	4.2	..
Czech Republic	22.6	43.8	0.0	1.3	32.3	0.0	0.4
Denmark ¹	62.2	0.1	0.6	4.1	32.9	0.0	0.3
Estonia	22.6	34.9	0.0	0.7	41.8	0.0	0.6
Finland	34.8	27.9	0.0	3.4	33.8	0.0	0.2
France ¹	25.1	34.9	3.3	9.0	26.6	1.1	0.4
Germany	32.8	37.7	0.0	2.7	26.8	0.0	0.5
Greece	22.9	29.9	0.0	7.7	39.5	0.0	0.5
Hungary	18.2	31.6	2.6	2.6	44.7	0.2	0.4
Iceland	49.3	9.5	0.8	5.5	33.3	1.6	..
Ireland	45.3	17.3	0.8	5.8	30.8	0.0	0.6
Israel	32.8	16.8	3.8	10.3	36.3	0.0	..
Italy	31.0	31.0	0.0	6.1	28.7	3.2	0.5
Japan	31.9	40.2	0.0	8.1	19.5	0.3	..
Korea	34.1	25.4	0.3	11.6	26.3	2.3	..
Latvia	22.6	29.3	0.0	3.0	45.1	0.0	0.7
Lithuania ¹	18.5	42.1	0.0	1.0	38.4	0.0	0.9
Luxembourg ¹	39.4	27.1	0.0	9.7	23.7	0.1	0.6
Mexico	44.0	13.4	2.5	2.0	36.4	1.7	..
Netherlands	29.6	36.0	0.0	4.0	30.1	0.3	1.1
New Zealand	56.3	0.0	0.0	5.8	37.9	0.0	..
Norway	41.7	25.5	0.1	3.1	29.5	0.0	..
Poland	21.1	37.2	0.6	3.7	37.2	0.1	0.5
Portugal	28.3	26.9	0.0	4.0	39.8	1.0	0.5
Slovak Republic	20.7	43.0	0.0	1.2	35.0	0.0	0.5
Slovenia	19.5	41.4	0.1	1.6	37.4	0.0	0.4
Spain	29.3	33.9	0.0	7.3	29.5	0.0	0.6
Sweden	35.9	21.8	11.6	2.2	28.1	0.1	0.6
Switzerland ¹	47.7	23.6	0.0	7.3	20.8	0.5	..
Turkey	24.1	29.9	0.0	4.3	40.5	1.1	..
United Kingdom	35.3	19.1	0.4	12.5	32.6	0.0	0.5
United States	45.2	24.9	0.0	12.3	17.6	0.0	..
<i>Unweighted average</i>							
OECD Average	34.3	25.7	1.2	5.6	32.7	0.5	0.6

.. Not available

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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://doi.org/10.1787/888934209913>

Table 3.5. Tax revenue of main headings as % of GDP, 2019p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria	12.5	14.8	2.7	0.5	11.7	0.2	0.2
Belgium ¹	15.2	13.3	0.0	3.5	11.0	0.0	0.4
Canada	16.4	4.7	0.7	3.9	7.7	0.0	..
Chile	7.2	1.5	0.0	1.1	11.0	-0.1	..
Colombia	6.4	1.9	0.3	1.8	8.5	0.9	..
Czech Republic	7.9	15.5	0.0	0.4	11.2	0.0	0.2
Denmark ¹	30.0	0.0	0.3	1.9	14.1	0.0	0.1
Estonia	7.3	11.6	0.0	0.2	14.0	0.0	0.2
Finland	14.7	11.8	0.0	1.4	14.2	0.0	0.2
France ¹	11.8	14.9	1.8	4.0	12.3	0.5	0.2
Germany	12.7	14.7	0.0	1.1	10.4	0.0	0.2
Greece	8.3	11.9	0.0	3.1	15.3	0.0	0.2
Hungary	5.9	11.6	1.0	1.0	16.2	0.1	0.1
Iceland	17.9	3.3	0.3	2.1	11.8	0.6	..
Ireland	10.3	4.0	0.2	1.3	6.9	0.0	0.1
Israel	10.0	5.3	1.1	3.1	10.9	0.0	..
Italy	13.3	13.3	0.0	2.4	12.1	1.4	0.2
Japan	10.3	..	0.0	2.6	6.5	0.1	..
Korea	9.1	7.3	0.1	3.1	7.1	0.7	..
Latvia	6.6	9.6	0.0	0.9	14.1	0.0	0.2
Lithuania ¹	8.7	9.7	0.0	0.3	11.6	0.0	0.3
Luxembourg ¹	15.2	10.8	0.0	3.8	9.4	0.0	0.3
Mexico	7.0	2.3	..	..	..	..	..
Netherlands	12.2	13.5	0.0	1.5	12.1	0.1	0.4
New Zealand	17.8	0.0	0.0	2.0	12.6	0.0	..
Norway	16.2	10.6	0.1	1.3	11.8	0.0	..
Poland	7.6	13.3	0.2	1.3	8.5	4.5	0.2
Portugal	9.5	9.7	0.0	1.4	14.0	0.3	0.2
Slovak Republic	7.1	15.0	0.0	0.4	12.2	0.0	0.2
Slovenia	7.5	15.8	0.0	0.6	13.7	0.0	0.1
Spain	9.9	12.2	0.0	2.4	10.0	0.0	0.2
Sweden	15.1	9.2	5.3	0.9	12.1	0.0	0.3
Switzerland ¹	13.6	6.7	0.0	2.1	6.0	0.2	..
Turkey	5.6	7.2	0.0	1.0	9.0	0.3	..
United Kingdom	11.6	6.4	0.1	4.1	10.7	0.0	0.2
United States	11.1	6.1	0.0	3.0	4.3	0.0	..

.. Not available

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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://doi.org/10.1787/888934209932>

Table 3.6. Tax revenue of main headings as % of total tax revenue, 2019p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ²	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria	29.4	34.9	6.4	1.3	27.5	0.5	0.4
Belgium ¹	35.3	31.0	0.0	8.1	25.7	0.0	1.0
Canada	49.1	14.0	2.2	11.6	22.9	0.1	..
Chile	34.8	7.3	0.0	5.4	53.1	-0.6	..
Colombia	32.3	9.5	1.7	9.1	42.9	4.4	..
Czech Republic	22.5	44.3	0.0	1.2	32.0	0.0	0.4
Denmark ¹	64.7	0.1	0.6	4.1	30.5	0.0	0.3
Estonia	21.9	35.0	0.0	0.6	42.4	0.0	0.6
Finland	35.0	27.9	0.0	3.4	33.7	0.0	0.4
France ¹	26.1	32.8	4.0	8.9	27.1	1.2	0.4
Germany	32.6	37.9	0.0	2.8	26.7	0.0	0.5
Greece	21.6	30.8	0.0	8.1	39.6	0.0	0.5
Hungary	16.5	32.5	2.7	2.7	45.3	0.3	0.4
Iceland	49.5	9.2	0.8	5.9	32.7	1.8	..
Ireland	45.3	17.5	1.0	5.6	30.6	0.0	0.6
Israel	32.9	17.4	3.8	10.1	35.9	0.0	..
Italy	31.4	31.2	0.0	5.8	28.4	3.2	0.4
Japan	..	..	..	..	..	..	..
Korea	33.2	26.7	0.3	11.4	25.8	2.5	..
Latvia	21.3	30.6	0.0	3.0	45.1	0.0	0.5
Lithuania ¹	28.6	32.0	0.0	1.0	38.4	0.0	0.9
Luxembourg ¹	38.8	27.5	0.0	9.7	23.9	0.1	0.7
Mexico	..	..	..	..	..	..	..
Netherlands	31.0	34.3	0.0	3.7	30.7	0.3	1.1
New Zealand	55.0	0.0	0.0	6.2	38.9	0.0	..
Norway	40.5	26.6	0.1	3.2	29.5	0.0	..
Poland	21.4	37.6	0.6	3.6	24.1	12.7	0.5
Portugal	27.4	27.9	0.0	4.0	40.1	0.8	0.5
Slovak Republic	20.6	43.1	0.0	1.2	35.1	0.0	0.5
Slovenia	20.0	42.0	0.1	1.7	36.3	0.0	0.4
Spain	28.7	35.4	0.0	7.0	28.9	0.0	0.6
Sweden	35.2	21.5	12.4	2.2	28.3	0.1	0.6
Switzerland ¹	47.8	23.4	0.0	7.3	21.0	0.5	..
Turkey	24.2	31.4	0.0	4.2	39.0	1.2	..
United Kingdom	35.1	19.5	0.4	12.4	32.6	0.0	0.5
United States	45.4	24.9	0.0	12.1	17.6	0.0	..

.. Not available

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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

StatLink  <https://doi.org/10.1787/888934209951>

Table 3.7. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	16.1	17.6	14.3	16.8	17.3	57.1	57.9	56.5	58.8	60.2
Austria	10.0	12.0	11.5	11.8	12.4	25.5	28.3	28.1	28.3	29.3
Belgium ¹	15.3	16.9	14.7	16.0	16.2	36.9	38.6	34.2	36.5	36.8
Canada	17.0	17.4	14.5	16.1	16.2	48.6	50.1	46.6	48.7	48.8
Chile	3.9	4.4	7.5	7.0	7.5	23.2	23.3	38.1	34.5	35.8
Colombia	3.4	3.6	4.8	6.3	6.5	29.9	23.2	26.6	33.0	33.7
Czech Republic	..	7.4	6.5	7.6	7.9	..	22.8	20.2	22.2	22.6
Denmark ¹	27.2	28.8	27.5	29.1	27.6	61.2	61.5	61.5	63.4	62.2
Estonia	..	7.7	6.5	7.2	7.4	..	24.8	19.8	22.0	22.6
Finland	16.8	19.7	14.4	15.2	14.8	39.2	43.1	35.5	35.5	34.8
France ¹	6.6	10.8	9.5	10.9	11.5	16.1	24.8	22.6	23.6	25.1
Germany	11.3	11.0	10.1	12.3	12.6	32.4	30.1	28.3	32.5	32.8
Greece	5.0	9.0	7.1	8.7	8.9	19.9	26.8	22.0	22.4	22.9
Hungary	..	9.4	7.7	7.4	6.8	..	24.3	20.6	19.3	18.2
Iceland	9.0	14.3	14.3	18.5	18.4	29.7	39.9	44.4	49.2	49.3
Ireland	12.3	13.4	11.1	10.0	10.3	38.0	43.6	40.1	43.8	45.3
Israel	..	13.8	8.9	11.6	10.1	..	39.6	29.1	35.6	32.8
Italy	13.2	13.4	13.6	13.3	13.0	36.5	33.2	32.7	31.7	31.0
Japan	14.2	9.0	8.0	9.6	10.2	50.2	34.8	30.2	30.7	31.9
Korea	6.0	6.0	6.3	8.1	9.1	32.8	28.8	28.0	32.1	34.1
Latvia	..	7.0	7.2	8.2	7.1	..	24.1	25.0	26.2	22.6
Lithuania ¹	..	8.3	4.6	5.3	5.6	..	27.0	16.2	18.1	18.5
Luxembourg ¹	13.5	13.5	13.6	14.0	15.6	40.2	36.5	36.3	37.2	39.4
Mexico	4.1	4.1	5.1	7.2	7.1	34.0	36.0	39.8	44.6	44.0
Netherlands	12.8	9.6	9.9	11.6	11.5	32.3	25.9	27.9	30.0	29.6
New Zealand	21.6	19.5	16.3	17.6	18.5	59.6	60.0	53.8	55.6	56.3
Norway	14.2	18.9	19.8	15.2	16.5	35.2	45.3	47.3	39.1	41.7
Poland	..	6.7	6.3	6.9	7.4	..	20.4	20.1	20.3	21.1
Portugal	6.8	9.1	8.2	9.6	9.8	25.7	29.3	26.8	28.2	28.3
Slovak Republic	..	6.9	5.3	7.1	7.1	..	20.5	18.8	20.6	20.7
Slovenia	..	6.8	7.4	6.9	7.3	..	18.0	19.6	18.5	19.5
Spain	9.7	9.3	8.7	9.6	10.1	30.6	28.1	28.0	28.4	29.3
Sweden	20.3	19.9	15.3	16.1	15.8	41.5	40.9	35.5	36.4	35.9
Switzerland ¹	11.2	12.2	12.1	13.4	13.4	47.0	44.1	45.5	47.3	47.7
Turkey	4.9	6.9	5.3	5.3	5.8	33.5	29.5	21.3	21.4	24.1
United Kingdom	12.9	13.0	12.0	11.6	11.6	39.3	39.6	37.4	35.3	35.3
United States	11.8	14.2	9.9	12.0	11.0	45.2	50.1	42.3	44.8	45.2
<i>Unweighted average</i>										
OECD Average	11.8	11.7	10.4	11.4	11.5	37.2	34.5	32.6	33.9	34.3

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934209970>

Table 3.8. Taxes on personal income (1100) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	12.1	11.5	9.8	11.5	11.8	43.0	37.7	38.6	40.3	41.1
Austria	8.2	9.3	9.2	9.1	9.4	21.0	22.0	22.4	21.7	22.2
Belgium ¹	13.3	13.8	12.1	11.9	11.9	32.0	31.4	28.2	27.2	27.0
Canada	14.3	12.8	10.9	11.9	12.0	40.8	36.8	35.0	35.9	36.2
Chile	0.9	1.4	1.3	1.9	1.4	5.6	7.6	6.8	9.7	6.7
Colombia	0.2	0.8	1.0	1.1	1.2	1.8	4.9	5.3	5.9	6.4
Czech Republic	..	4.2	3.3	4.0	4.3	..	12.9	10.2	11.5	12.2
Denmark ¹	24.0	24.7	23.3	24.4	24.1	54.1	52.7	52.0	53.2	54.4
Estonia	..	6.8	5.2	5.6	5.4	..	22.0	15.9	17.3	16.5
Finland	14.9	14.0	12.0	12.5	12.2	34.7	30.6	29.5	29.2	28.9
France ¹	4.4	7.8	7.2	8.6	9.4	10.7	17.9	17.0	18.6	20.5
Germany	9.6	9.2	8.6	10.3	10.5	27.6	25.3	24.1	27.2	27.2
Greece	3.6	4.3	4.0	6.2	6.3	14.1	13.0	12.4	16.1	16.1
Hungary	..	7.2	6.5	5.4	5.5	..	18.6	17.4	14.1	14.6
Iceland	8.2	12.5	11.8	14.3	14.8	26.9	34.8	36.5	38.1	39.7
Ireland	10.7	9.8	8.7	7.2	7.1	33.1	31.9	31.6	31.6	31.2
Israel	..	10.1	5.5	6.7	6.4	..	29.1	18.0	20.7	20.6
Italy	9.5	10.1	11.2	10.8	10.7	26.3	24.8	26.9	25.7	25.6
Japan	7.8	5.4	4.9	5.9	6.1	27.8	21.1	18.6	18.8	19.1
Korea	3.7	3.1	3.2	4.5	4.9	20.0	14.6	14.2	17.9	18.4
Latvia	..	5.5	6.2	6.6	6.0	..	18.8	21.6	21.1	19.2
Lithuania ¹	..	7.6	3.6	3.8	4.1	..	24.8	12.7	13.0	13.5
Luxembourg ¹	8.1	6.8	7.9	8.9	9.3	24.1	18.5	20.9	23.7	23.5
Mexico	..	..	2.3	3.4	3.4	..	..	18.3	21.4	21.2
Netherlands	9.8	5.6	7.7	8.3	8.0	24.7	15.1	21.5	21.6	20.5
New Zealand	17.4	14.0	11.4	11.9	12.3	48.0	43.1	37.7	37.8	37.5
Norway	10.5	10.1	9.9	10.3	10.0	26.2	24.2	23.7	26.5	25.3
Poland	..	4.3	4.4	5.0	5.3	..	13.2	13.9	14.6	15.1
Portugal	4.2	5.4	5.4	6.4	6.5	15.9	17.4	17.6	18.9	18.7
Slovak Republic	..	3.3	2.6	3.4	3.6	..	9.9	9.3	9.9	10.5
Slovenia	..	5.5	5.6	5.1	5.3	..	14.6	14.7	13.7	14.3
Spain	6.9	6.4	6.9	7.4	7.7	21.7	19.3	22.1	21.8	22.2
Sweden	18.8	16.3	12.1	13.3	12.9	38.4	33.4	28.0	30.1	29.4
Switzerland ¹	7.7	8.2	8.4	8.6	8.6	32.5	29.6	31.7	30.2	30.7
Turkey	3.9	5.2	3.5	3.6	3.7	26.8	22.2	14.0	14.5	15.4
United Kingdom	9.7	9.5	9.2	9.0	9.0	29.4	29.0	28.6	27.3	27.3
United States	9.8	11.9	8.2	10.4	10.0	37.7	42.2	34.8	39.0	41.1
<i>Unweighted average</i>										
OECD Average	9.3	8.5	7.4	8.1	8.1	27.6	24.0	22.5	23.4	23.5

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934209989>

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	2017	2018	1990	2000	2010	2017	2018
Australia	4.0	6.2	4.5	5.3	5.5	14.1	20.2	17.9	18.5	19.1
Austria	1.4	1.9	1.9	2.5	2.7	3.6	4.6	4.6	5.9	6.4
Belgium ¹	2.0	3.1	2.5	4.1	4.3	4.8	7.2	5.9	9.3	9.8
Canada	2.5	4.2	3.2	3.9	3.8	7.0	12.2	10.5	11.7	11.3
Chile	2.1	2.1	4.0	4.3	4.7	12.4	11.2	20.4	21.1	22.1
Colombia	1.6	2.6	3.8	4.9	4.9	13.9	16.7	20.7	25.7	25.5
Czech Republic	..	3.2	3.2	3.7	3.6	..	9.9	10.0	10.7	10.4
Denmark ¹	1.7	3.2	2.3	3.2	2.9	3.8	6.8	5.0	7.1	6.5
Estonia	..	0.9	1.3	1.5	2.0	..	2.8	4.0	4.7	6.1
Finland	1.9	5.7	2.4	2.7	2.5	4.5	12.5	6.0	6.3	6.0
France ¹	2.2	3.0	2.3	2.3	2.1	5.3	6.9	5.5	5.0	4.6
Germany	1.7	1.8	1.5	2.0	2.1	4.8	4.8	4.2	5.4	5.6
Greece	1.4	4.0	2.5	1.9	2.2	5.5	11.9	7.9	5.0	5.6
Hungary	..	2.2	1.2	2.0	1.3	..	5.7	3.3	5.2	3.6
Iceland	0.8	1.2	0.9	3.1	2.4	2.8	3.3	2.7	8.1	6.5
Ireland	1.6	3.6	2.4	2.8	3.2	4.9	11.7	8.5	12.1	14.2
Israel	..	3.3	2.6	3.3	3.2	..	9.6	8.6	10.1	10.4
Italy	3.6	2.8	2.3	2.1	1.9	10.0	6.9	5.5	5.0	4.5
Japan	6.3	3.5	3.1	3.7	4.1	22.4	13.7	11.6	11.8	12.9
Korea	2.3	3.0	3.1	3.6	4.2	12.8	14.1	13.8	14.2	15.7
Latvia	..	1.5	1.0	1.6	1.1	..	5.3	3.4	5.1	3.4
Lithuania ¹	..	0.7	1.0	1.5	1.5	..	2.2	3.5	5.1	5.1
Luxembourg ¹	5.4	6.6	5.8	5.1	6.3	16.1	18.0	15.3	13.6	15.9
Mexico	..	..	1.8	3.5	3.4	..	..	14.4	21.8	21.3
Netherlands	3.0	4.0	2.3	3.3	3.5	7.5	10.9	6.4	8.5	9.0
New Zealand	2.3	4.0	3.7	4.6	5.1	6.5	12.4	12.2	14.7	15.6
Norway	3.6	8.8	9.9	4.9	6.5	9.0	21.0	23.6	12.6	16.4
Poland	..	2.4	1.9	1.9	2.1	..	7.3	6.2	5.7	5.9
Portugal	2.1	3.7	2.7	3.2	3.3	8.0	11.9	9.0	9.4	9.6
Slovak Republic	..	2.6	2.4	3.5	3.3	..	7.6	8.7	10.1	9.6
Slovenia	..	1.1	1.8	1.8	1.9	..	3.0	4.9	4.8	5.2
Spain	2.8	2.9	1.8	2.2	2.5	8.8	8.8	5.9	6.6	7.1
Sweden	1.5	3.6	3.2	2.8	2.8	3.1	7.5	7.5	6.3	6.5
Switzerland ¹	1.8	2.4	2.7	3.1	3.2	7.4	8.9	10.0	10.7	11.4
Turkey	1.0	1.7	1.8	1.7	2.1	6.7	7.3	7.3	6.8	8.7
United Kingdom	3.3	3.5	2.9	2.6	2.6	9.9	10.6	8.9	8.1	8.0
United States	2.0	2.2	1.8	1.6	1.0	7.5	7.9	7.5	5.9	4.1
<i>Unweighted average</i>										
OECD Average	2.4	3.2	2.7	3.0	3.1	8.3	9.5	8.9	9.7	10.0

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210008>

Table 3.10. Social security contributions (2000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	12.9	14.3	14.0	14.6	14.7	32.9	33.8	34.2	34.9	34.8
Belgium ¹	13.7	13.5	13.9	13.4	13.3	33.2	30.8	32.4	30.6	30.2
Canada	4.3	4.7	4.6	4.6	4.6	12.1	13.6	14.9	14.0	14.0
Chile	1.5	1.4	1.3	1.5	1.5	9.0	7.3	6.8	7.3	6.9
Colombia	0.9	2.6	2.1	1.5	1.8	7.9	16.3	11.7	7.6	9.6
Czech Republic	..	14.3	14.4	14.8	15.3	..	44.3	44.8	43.0	43.8
Denmark ¹	0.0	0.6	0.1	0.0	0.0	0.0	1.4	0.2	0.1	0.1
Estonia	..	10.9	12.6	11.1	11.5	..	35.1	38.4	34.2	34.9
Finland	11.0	11.5	12.0	12.0	11.8	25.6	25.2	29.7	27.8	27.9
France ¹	18.1	15.6	16.1	16.7	16.0	44.1	35.8	38.2	36.3	34.9
Germany	13.0	14.2	13.8	14.3	14.5	37.5	39.0	38.9	37.9	37.7
Greece	7.6	10.1	10.9	11.5	11.6	30.2	30.3	34.2	29.8	29.9
Hungary	..	11.3	11.7	12.4	11.8	..	29.3	31.3	32.4	31.6
Iceland	1.0	2.8	3.8	3.4	3.5	3.1	7.7	11.8	9.1	9.5
Ireland	4.6	3.7	5.0	3.9	3.9	14.1	11.9	18.2	17.2	17.3
Israel	..	5.1	5.2	5.3	5.2	..	14.6	16.9	16.2	16.8
Italy	11.9	11.6	13.0	12.7	13.0	32.9	28.5	31.1	30.3	31.0
Japan	7.5	9.1	10.9	12.5	12.9	26.5	35.2	41.1	39.9	40.2
Korea	1.9	3.5	5.2	6.5	6.8	10.1	16.7	23.3	25.7	25.4
Latvia	..	9.8	8.6	8.4	9.1	..	33.5	30.1	26.9	29.3
Lithuania ¹	..	9.9	11.7	12.2	12.7	..	32.2	41.1	41.5	42.1
Luxembourg ¹	9.2	9.6	10.9	10.8	10.8	27.5	26.1	29.1	28.7	27.1
Mexico	2.0	2.1	2.1	2.1	2.2	16.8	18.0	16.2	13.3	13.4
Netherlands	14.9	14.3	12.9	13.8	14.0	37.4	38.7	36.3	35.7	36.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	10.6	8.8	9.4	10.3	10.1	26.3	21.0	22.4	26.6	25.5
Poland	..	12.9	10.8	12.8	13.1	..	39.2	34.4	37.6	37.2
Portugal	7.2	7.9	8.6	9.2	9.4	27.2	25.5	28.3	26.9	26.9
Slovak Republic	..	13.9	12.0	14.7	14.8	..	41.4	42.6	42.8	43.0
Slovenia	..	15.0	15.8	15.4	15.5	..	39.7	41.9	41.5	41.4
Spain	11.2	11.5	11.9	11.5	11.7	35.4	34.9	37.9	34.1	33.9
Sweden	13.3	12.7	10.8	9.6	9.6	27.1	26.1	25.0	21.6	21.8
Switzerland ¹	5.5	6.7	6.3	6.7	6.6	23.3	24.1	23.6	23.6	23.6
Turkey	2.9	4.4	6.1	7.2	7.2	19.7	18.7	24.9	29.3	29.9
United Kingdom	5.6	5.5	6.1	6.3	6.3	17.0	16.8	18.9	19.2	19.1
United States	6.7	6.7	6.1	6.2	6.1	25.6	23.6	26.1	23.1	24.9
<i>Unweighted average</i>										
OECD Average	7.1	8.4	8.7	8.9	9.0	21.5	24.8	26.4	25.6	25.7

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210027>

Table 3.11. Taxes on payroll and workforce (3000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	1.7	1.4	1.3	1.4	1.4	6.1	4.5	5.2	4.8	4.8
Austria	2.4	2.7	2.8	2.8	2.7	6.0	6.4	6.9	6.6	6.4
Belgium ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.8	0.7	0.6	0.7	0.7	2.3	2.1	2.1	2.0	2.0
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.3	0.4	0.0	4.2	4.1	1.8	1.8
Czech Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Denmark ¹	0.3	0.2	0.2	0.3	0.3	0.7	0.4	0.5	0.5	0.6
Estonia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France ¹	0.8	1.0	1.3	1.5	1.5	1.9	2.3	3.2	3.4	3.3
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.2	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0
Hungary	..	1.4	0.4	0.9	1.0	..	3.6	1.1	2.3	2.6
Iceland	1.1	0.0	0.2	0.3	0.3	3.5	0.1	0.5	0.8	0.8
Ireland	0.4	0.0	0.2	0.1	0.2	1.3	0.0	0.7	0.6	0.8
Israel	..	1.3	1.2	1.2	1.2	..	3.6	3.8	3.7	3.8
Italy	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea	0.1	0.0	0.1	0.1	0.1	0.4	0.2	0.2	0.3	0.3
Latvia	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.0	0.0
Lithuania ¹	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Luxembourg ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	0.2	0.2	0.3	0.4	0.4	1.8	1.5	2.2	2.4	2.5
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.1
Poland	..	0.2	0.3	0.2	0.2	..	0.7	0.8	0.7	0.6
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Slovenia	..	1.5	0.1	0.1	0.0	..	4.1	0.2	0.1	0.1
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden	1.2	2.1	3.0	5.0	5.1	2.5	4.3	7.0	11.4	11.6
Switzerland ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Turkey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.3	0.4
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
<i>Unweighted average</i>										
OECD Average	0.3	0.4	0.3	0.4	0.4	1.0	1.0	1.0	1.1	1.2

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210046>

Table 3.12. Taxes on property (4000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	2.5	2.7	2.4	2.9	2.7	9.0	8.8	9.4	10.0	9.5
Austria	1.1	0.6	0.5	0.5	0.5	2.7	1.3	1.3	1.3	1.3
Belgium ¹	1.6	2.1	3.1	3.5	3.4	3.8	4.7	7.2	7.9	7.8
Canada	3.5	3.3	3.8	3.9	3.9	10.0	9.5	12.3	11.9	11.6
Chile	1.0	1.3	0.8	1.1	1.1	6.2	7.0	4.1	5.4	5.2
Colombia	0.2	1.0	1.6	2.0	1.5	2.2	6.6	8.7	10.3	8.0
Czech Republic	..	0.5	0.4	0.5	0.5	..	1.4	1.3	1.4	1.3
Denmark ¹	1.9	1.6	1.8	1.8	1.8	4.3	3.3	4.1	3.9	4.1
Estonia	..	0.4	0.3	0.2	0.2	..	1.2	1.0	0.7	0.7
Finland	1.1	1.1	1.1	1.5	1.4	2.4	2.4	2.7	3.6	3.4
France ¹	2.6	3.1	3.7	4.4	4.1	6.3	7.2	8.7	9.5	9.0
Germany	1.2	0.8	0.8	1.0	1.1	3.4	2.3	2.3	2.7	2.7
Greece	1.2	2.6	1.7	3.1	3.0	4.6	7.7	5.2	8.0	7.7
Hungary	..	0.7	1.1	1.1	1.0	..	1.7	3.1	2.8	2.6
Iceland	2.6	2.8	2.3	2.1	2.0	8.4	7.9	7.0	5.5	5.5
Ireland	1.5	1.8	1.4	1.3	1.3	4.6	5.7	5.2	5.7	5.8
Israel	..	3.1	3.3	3.2	3.2	..	9.0	10.7	9.9	10.3
Italy	0.8	1.9	2.0	2.5	2.5	2.3	4.6	4.8	6.1	6.1
Japan	2.7	2.7	2.6	2.6	2.6	9.4	10.5	9.7	8.2	8.1
Korea	2.2	2.6	2.5	3.0	3.1	11.8	12.4	11.3	11.7	11.6
Latvia	..	1.1	0.9	1.0	0.9	..	3.8	3.0	3.3	3.0
Lithuania ¹	..	0.5	0.4	0.3	0.3	..	1.5	1.3	1.0	1.0
Luxembourg ¹	2.8	3.9	2.6	3.6	3.9	8.4	10.7	7.0	9.7	9.7
Mexico	0.2	0.2	0.3	0.3	0.3	1.9	1.8	2.3	1.9	2.0
Netherlands	1.5	1.9	1.4	1.6	1.6	3.7	5.3	3.8	4.0	4.0
New Zealand	2.5	1.7	2.0	1.9	1.9	6.8	5.3	6.6	6.0	5.8
Norway	1.2	1.0	1.1	1.3	1.2	2.9	2.3	2.6	3.3	3.1
Poland	..	1.4	1.3	1.4	1.3	..	4.3	4.2	4.0	3.7
Portugal	0.7	1.1	1.1	1.4	1.4	2.7	3.7	3.5	4.0	4.0
Slovak Republic	..	0.6	0.4	0.4	0.4	..	1.8	1.4	1.2	1.2
Slovenia	..	0.6	0.6	0.6	0.6	..	1.7	1.6	1.7	1.6
Spain	1.7	2.1	2.1	2.5	2.5	5.5	6.5	6.6	7.5	7.3
Sweden	1.7	1.7	1.0	1.0	0.9	3.5	3.4	2.4	2.2	2.2
Switzerland ¹	2.1	2.7	2.0	2.1	2.1	8.9	9.6	7.6	7.5	7.3
Turkey	0.3	0.7	1.0	1.1	1.0	2.3	3.2	4.1	4.5	4.3
United Kingdom	2.7	3.8	3.9	4.1	4.1	8.2	11.4	12.0	12.6	12.5
United States	3.1	2.9	3.2	4.4	3.0	11.8	10.3	13.5	16.3	12.3
<i>Unweighted average</i>										
OECD Average	1.7	1.7	1.7	1.9	1.9	5.6	5.5	5.5	5.9	5.6

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210065>

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	2017	2018	1990	2000	2010	2017	2018
Australia	7.8	8.8	7.3	7.5	7.3	27.8	28.8	29.0	26.3	25.5
Austria	12.4	12.4	11.7	11.9	11.7	31.5	29.3	28.7	28.4	27.7
Belgium ¹	10.8	11.3	11.2	11.0	11.1	26.1	25.9	26.1	25.0	25.2
Canada	9.1	8.4	7.4	7.7	7.8	25.8	24.2	24.0	23.4	23.5
Chile	10.6	12.0	10.0	11.0	11.2	62.9	63.8	51.2	54.8	53.3
Colombia	6.1	7.3	8.2	8.2	8.3	53.8	46.3	45.1	43.1	42.8
Czech Republic	..	10.2	10.9	11.5	11.3	..	31.5	33.8	33.4	32.3
Denmark ¹	15.0	15.7	15.0	14.7	14.6	33.8	33.4	33.6	32.0	32.9
Estonia	..	12.1	13.4	14.0	13.8	..	38.8	40.7	43.0	41.8
Finland	14.0	13.4	13.0	14.2	14.3	32.6	29.2	32.0	33.1	33.8
France ¹	11.7	11.3	11.1	12.0	12.2	28.4	26.1	26.3	26.1	26.6
Germany	9.3	10.4	10.8	10.1	10.3	26.7	28.5	30.5	26.8	26.8
Greece	11.2	11.8	12.4	15.4	15.4	44.5	35.2	38.6	39.8	39.5
Hungary	..	15.6	16.1	16.4	16.8	..	40.5	43.2	43.0	44.7
Iceland	15.6	15.9	11.4	12.6	12.4	51.3	44.1	35.2	33.7	33.3
Ireland	13.6	11.9	9.9	7.4	7.0	41.9	38.8	35.8	32.6	30.8
Israel	..	11.5	12.1	11.3	11.2	..	33.1	39.4	34.7	36.3
Italy	10.2	11.4	11.1	12.1	12.0	28.0	28.2	26.6	28.8	28.7
Japan	3.9	5.0	5.0	6.6	6.2	13.7	19.3	18.7	21.0	19.5
Korea	8.1	8.0	7.5	7.0	7.0	44.3	38.4	33.7	27.7	26.3
Latvia	..	11.2	12.0	13.7	14.1	..	38.6	41.8	43.6	45.1
Lithuania ¹	..	12.1	11.7	11.6	11.6	..	39.4	41.4	39.4	38.4
Luxembourg ¹	7.9	9.8	10.3	9.1	9.4	23.6	26.6	27.4	24.3	23.7
Mexico	5.3	4.8	4.9	5.9	5.9	44.0	41.7	38.0	36.4	36.4
Netherlands	10.5	10.9	11.2	11.6	11.7	26.4	29.7	31.5	30.0	30.1
New Zealand	12.1	11.3	12.0	12.2	12.5	33.6	34.7	39.6	38.4	37.9
Norway	14.3	13.1	11.6	12.0	11.7	35.5	31.4	27.7	30.9	29.5
Poland	..	11.6	12.6	12.8	13.1	..	35.3	40.3	37.4	37.2
Portugal	11.7	12.7	12.3	13.7	13.9	44.2	40.8	40.5	40.1	39.8
Slovak Republic	..	12.2	10.5	12.1	12.0	..	36.3	37.2	35.3	35.0
Slovenia	..	13.8	13.9	14.1	14.0	..	36.6	36.7	38.1	37.4
Spain	9.0	10.1	8.6	10.2	10.2	28.4	30.6	27.5	30.0	29.5
Sweden	12.2	12.1	12.8	12.4	12.4	24.9	24.9	29.7	28.0	28.1
Switzerland ¹	4.9	6.1	6.1	6.0	5.8	20.6	21.9	22.9	21.1	20.8
Turkey	4.1	9.9	11.8	10.7	9.7	27.9	42.0	47.7	43.5	40.5
United Kingdom	10.2	10.6	10.2	10.7	10.7	31.0	32.2	31.7	32.6	32.6
United States	4.6	4.5	4.2	4.2	4.3	17.5	16.0	18.1	15.8	17.6
<i>Unweighted average</i>										
OECD Average	9.9	10.8	10.6	11.0	10.9	33.2	33.6	33.8	33.0	32.7

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

StatLink  <https://doi.org/10.1787/888934210084>

Table 3.14. Value added taxes (5111) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Australia	0.0	3.4	3.4	3.5	3.3	0.0	11.1	13.4	12.2	11.7
Austria	8.2	7.9	7.7	7.6	7.6	20.8	18.7	18.7	18.3	18.0
Belgium ¹	6.8	7.1	7.0	6.7	6.8	16.4	16.1	16.2	15.2	15.4
Canada	0.0	3.2	4.2	4.5	4.5	0.0	9.2	13.7	13.5	13.6
Chile	6.3	7.9	7.5	8.4	8.5	37.4	41.8	38.5	41.6	40.2
Colombia	2.6	4.3	5.3	5.5	5.7	22.6	27.6	29.3	29.0	29.4
Czech Republic	..	5.9	6.6	7.6	7.6	..	18.3	20.5	22.0	21.6
Denmark ¹	8.4	9.1	9.4	9.5	9.5	18.8	19.5	21.0	20.7	21.5
Estonia	..	8.4	8.5	9.0	9.0	..	27.1	25.7	27.7	27.3
Finland	8.3	8.0	8.3	9.0	9.1	19.3	17.4	20.4	21.0	21.6
France ¹	7.6	7.2	6.8	7.0	7.1	18.4	16.7	16.1	15.3	15.4
Germany	5.8	6.7	7.0	7.0	7.0	16.6	18.4	19.8	18.4	18.2
Greece	6.2	6.3	7.1	8.1	8.3	24.6	18.9	22.0	21.0	21.3
Hungary	..	8.7	8.5	9.3	9.7	..	22.4	22.9	24.4	25.8
Iceland	8.7	10.3	7.3	8.9	8.8	28.5	28.5	22.7	23.8	23.6
Ireland	6.6	7.1	6.0	4.4	4.4	20.4	22.9	21.7	19.3	19.3
Israel	..	7.4	7.5	7.4	7.5	..	21.1	24.4	22.9	24.2
Italy	5.3	6.2	6.1	6.2	6.2	14.7	15.4	14.5	14.8	14.8
Japan	1.2	2.3	2.5	4.1	4.1	4.4	9.1	9.6	13.0	12.8
Korea	3.4	3.6	3.9	4.1	4.1	18.7	17.0	17.5	16.0	15.3
Latvia	..	7.0	6.7	8.1	8.4	..	23.9	23.3	25.7	27.0
Lithuania ¹	..	7.5	7.8	7.8	7.8	..	24.4	27.5	26.6	25.8
Luxembourg ¹	4.0	4.9	6.4	5.9	6.1	12.1	13.2	17.0	15.8	15.4
Mexico	3.2	2.8	3.8	3.7	3.9	26.1	24.7	29.4	23.1	24.3
Netherlands	6.5	6.4	6.7	6.8	6.8	16.5	17.3	18.7	17.4	17.6
New Zealand	8.1	8.1	9.3	9.5	9.7	22.4	24.9	30.7	30.2	29.6
Norway	7.6	8.2	7.8	8.6	8.4	18.8	19.8	18.6	22.2	21.3
Poland	..	6.9	7.6	7.8	8.1	..	21.0	24.2	22.8	23.1
Portugal	5.2	7.6	7.5	8.6	8.7	19.6	24.4	24.7	25.1	25.1
Slovak Republic	..	6.8	6.1	7.0	7.1	..	20.4	21.8	20.5	20.5
Slovenia	..	8.5	8.1	8.1	8.2	..	22.6	21.3	21.8	22.0
Spain	5.0	5.8	5.2	6.5	6.6	15.7	17.6	16.5	19.2	19.0
Sweden	7.3	8.2	9.0	9.2	9.2	14.8	16.8	21.0	20.7	21.0
Switzerland ¹	2.8	3.6	3.4	3.4	3.3	11.6	13.1	12.7	12.0	11.7
Turkey	2.7	5.7	5.4	5.0	4.8	18.3	24.2	21.7	20.1	19.8
United Kingdom	5.5	5.9	6.1	6.9	7.0	16.9	18.1	19.0	20.9	21.1
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Unweighted average</i>										
OECD Average	5.1	6.3	6.4	6.8	6.8	16.9	19.6	20.5	20.4	20.4

.. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

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Table 3.15. Tax revenues of sub-sectors of general government as % of GDP

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018
Federal countries															
Australia	..	..	..	20.3	21.9	23.3	4.0	5.4	4.4	1.1	1.0	1.0	0.0	0.0	0.0
Austria	..	0.2	0.2	18.8	26.7	27.8	3.9	0.7	0.7	4.5	1.7	1.3	9.2	12.0	12.3
Belgium ¹	0.6	0.4	0.4	25.4	25.8	23.1	..	0.8	4.5	1.7	2.0	2.0	11.2	13.8	13.9
Canada	..	..	..	14.8	13.5	13.8	10.1	12.8	13.1	3.1	3.4	3.3	3.1	4.8	3.0
Germany	0.4	0.2	0.2	11.5	11.4	11.4	7.6	7.9	9.1	3.1	2.7	3.3	11.7	14.1	14.5
Mexico	..	..	..	..	7.5	13.1	..	0.3	0.7	..	0.2	0.3	..	2.2	2.2
Switzerland ¹	..	..	..	6.9	8.0	10.1	6.1	6.2	7.0	4.6	4.5	4.3	4.9	6.8	6.6
United States	..	..	..	11.2	11.0	9.6	4.8	5.3	5.0	3.6	3.5	3.7	5.0	6.7	6.1
<i>Unweighted average</i>	0.5	0.3	0.3	15.6	15.7	16.5	6.1	4.9	5.6	3.1	2.4	2.4	6.5	7.6	7.3
Regional countries															
Colombia ²	..	..	..	..	10.1	14.1	..	0.9	1.0	..	1.4	2.4	..	3.6	1.8
Spain ²	..	0.2	0.2	8.6	16.0	14.4	..	1.6	5.3	0.8	2.7	3.2	8.5	10.8	11.4
Unitary countries															
Chile	..	..	..	..	16.5	18.2	..	..	..	..	1.2	1.7	..	0.7	1.2
Czech Republic	..	0.0	0.2	..	19.9	19.1	..	..	..	..	0.3	0.4	..	14.3	15.3
Denmark ¹	0.4	0.2	0.1	25.4	31.7	32.2	..	..	..	11.0	14.6	12.0	0.0	0.0	0.0
Estonia	..	0.0	0.2	..	29.6	27.0	..	..	..	..	0.3	0.3	..	5.2	5.4
Finland	..	0.2	0.1	20.3	20.7	20.8	..	..	..	8.5	9.9	9.6	7.4	13.7	11.8
France ¹	0.2	0.3	0.2	17.9	18.0	15.4	..	..	..	2.6	4.7	6.2	14.2	19.5	24.1
Greece	..	0.2	0.2	12.5	18.8	26.2	..	..	..	0.6	0.6	0.9	5.5	8.8	11.7
Hungary	..	0.0	0.1	..	26.0	23.1	..	..	..	..	1.0	2.2	..	13.7	12.0
Iceland	..	..	..	24.0	24.3	27.0	..	..	..	5.5	6.4	10.3	0.0	0.0	0.0
Ireland	0.6	0.5	0.1	21.6	26.4	18.8	..	..	..	2.0	0.8	0.5	3.6	4.0	3.3
Israel	..	..	..	..	28.1	23.3	..	..	..	..	2.3	2.4	..	4.9	5.2
Italy	..	0.1	0.2	13.0	24.1	23.8	..	..	..	0.2	2.1	4.9	11.2	12.1	13.0
Japan	..	..	..	9.2	10.6	11.7	..	..	..	5.1	6.5	7.4	5.8	8.7	12.9
Korea	..	..	..	12.9	12.9	15.5	..	..	..	1.5	3.5	4.5	0.1	2.3	6.8
Latvia	..	0.0	0.2	..	13.0	16.5	..	..	..	..	5.8	5.7	..	11.0	8.9
Lithuania ¹	..	0.0	0.3	..	19.8	16.9	..	..	..	..	0.6	0.4	..	7.2	12.7
Luxembourg ¹	0.2	0.2	0.3	20.0	23.1	27.2	..	..	..	2.1	2.3	1.8	9.1	9.3	10.5
Netherlands	0.6	0.5	0.4	22.2	20.9	23.1	..	..	..	0.4	1.2	1.4	14.5	14.7	14.0
New Zealand	..	..	..	27.7	33.7	30.7	..	..	..	2.3	1.9	2.2	0.0	0.0	0.0
Norway	..	..	..	19.7	22.7	33.5	..	..	..	8.7	7.9	6.1	10.5	8.8	0.0
Poland	..	0.0	0.2	..	22.4	17.4	..	..	..	..	3.1	4.5	..	11.1	13.1
Portugal	..	0.2	0.2	12.3	21.2	23.3	..	..	..	0.0	1.6	2.5	6.5	6.3	8.9
Slovak Republic	..	0.0	0.2	..	24.7	19.2	..	..	..	..	0.5	0.6	..	14.2	14.3
Slovenia	..	0.0	0.1	..	19.8	18.6	..	..	..	..	2.4	3.4	..	17.0	15.3
Sweden	..	0.3	0.3	19.7	21.2	22.9	..	..	..	11.2	13.9	15.4	7.5	9.8	5.3
Turkey	..	..	..	..	12.3	14.5	..	..	..	..	2.1	2.3	..	2.0	7.2
United Kingdom	0.3	0.3	0.2	24.1	22.7	24.8	..	..	..	3.8	1.1	1.7	6.0	5.2	6.3
<i>Unweighted average</i>	0.4	0.2	0.2	18.9	21.7	21.9	..	..	..	4.1	3.6	4.1	6.4	8.3	8.9

.. Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

Table 3.16. Main central government taxes as % of total tax revenues of central government, 2018

	1000 Income & profits	2000 Social security ³	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	74.2	0.0	0.2	0.0	25.6	0.0
Austria	43.4	7.8	6.4	1.2	40.7	0.5
Belgium ¹	56.9	0.1	0.0	2.2	40.8	0.0
Canada	72.7	7.3	0.0	0.0	20.0	0.0
Germany	45.5	0.0	0.0	0.1	54.4	0.0
Mexico	54.4	0.0	0.0	0.0	44.1	1.5
Switzerland ¹	44.5	0.0	0.0	2.0	53.4	0.1
United States	90.7	0.0	0.0	1.2	8.1	0.0
<i>Unweighted average</i>	60.3	1.9	0.8	0.8	35.9	0.3
Regional countries						
Colombia ²	46.0	0.0	2.5	5.2	45.9	0.4
Spain ²	41.2	2.0	0.0	0.3	56.4	0.1
Unitary countries						
Chile	41.4	1.4	0.0	2.1	56.4	-1.3
Czech Republic	41.2	0.0	0.0	1.3	57.4	0.0
Denmark ¹	52.5	0.1	0.9	1.6	44.9	0.0
Estonia	27.5	22.4	0.0	0.0	50.0	0.0
Finland	28.5	0.0	0.0	3.2	68.3	0.1
France ¹	35.9	2.3	1.0	6.2	54.2	0.4
Greece	34.1	0.1	0.0	8.2	57.6	0.0
Hungary	28.2	2.0	4.1	2.6	62.9	0.3
Iceland	37.4	13.1	1.1	1.4	44.8	2.3
Ireland	54.7	3.1	0.9	4.7	36.5	0.0
Israel	43.5	0.0	5.1	3.7	47.7	0.0
Italy	50.5	0.0	0.0	6.1	43.3	0.0
Japan	55.1	0.0	0.0	5.3	39.6	0.0
Korea	53.1	0.0	0.0	6.8	38.6	1.5
Latvia	13.6	1.8	0.1	0.9	83.7	0.0
Lithuania ¹	33.1	0.0	0.0	0.0	66.8	0.0
Luxembourg ¹	51.4	1.0	0.0	13.7	33.6	0.2
Netherlands	49.8	0.0	0.0	3.7	46.1	0.5
New Zealand	60.2	0.0	0.0	0.1	39.7	0.0
Norway	33.6	30.1	0.2	1.4	34.7	0.0
Poland	25.8	0.0	1.3	0.0	72.9	0.0
Portugal	39.6	4.4	0.0	0.8	53.7	1.4
Slovak Republic	37.0	2.4	0.0	0.0	60.6	0.0
Slovenia	25.4	0.8	0.3	0.0	73.5	0.0
Sweden	3.1	18.7	22.1	2.5	53.4	0.2
Turkey	35.2	0.0	0.0	4.9	59.2	0.8
United Kingdom	46.9	0.0	0.5	9.9	42.7	0.0
<i>Unweighted average</i>	38.5	3.8	1.4	3.4	52.7	0.2

Note: Excluding social security contributions accruing to social security funds.

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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.
3. These comprise only social security contributions accruing to central government.

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Table 3.17. Main state government taxes as % of total tax revenues of state government, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	29.9	39.6	30.4	0.0
Austria ¹	48.7	18.9	9.1	1.8	17.5	4.0
Belgium ^{1,2}	45.8	1.2	0.0	38.3	14.6	0.0
Canada	47.0	5.2	5.1	4.7	38.0	0.0
Germany ¹	53.1	0.0	0.0	6.8	40.1	0.0
Mexico	0.0	0.0	60.7	18.7	15.8	4.8
Switzerland ²	76.4	0.0	0.0	16.7	6.2	0.7
United States	42.1	0.0	0.2	3.4	54.3	0.0
<i>Unweighted average</i>	39.2	3.2	13.1	16.3	27.1	1.2
Regional countries						
Colombia ³	0.0	0.0	0.0	0.0	72.3	27.7
Spain ^{1,3}	68.0	0.0	0.0	19.9	12.1	0.0
Unitary countries						
Chile	..	..	..	..	..	..
Czech Republic	..	..	..	..	..	..
Denmark	..	..	..	..	..	..
Estonia	..	..	..	..	..	..
Finland	..	..	..	..	..	..
France	..	..	..	..	..	..
Greece	..	..	..	..	..	..
Hungary	..	..	..	..	..	..
Iceland	..	..	..	..	..	..
Ireland	..	..	..	..	..	..
Israel	..	..	..	..	..	..
Italy	..	..	..	..	..	..
Japan	..	..	..	..	..	..
Korea	..	..	..	..	..	..
Latvia	..	..	..	..	..	..
Lithuania	..	..	..	..	..	..
Luxembourg	..	..	..	..	..	..
Netherlands	..	..	..	..	..	..
New Zealand	..	..	..	..	..	..
Norway	..	..	..	..	..	..
Poland	..	..	..	..	..	..
Portugal	..	..	..	..	..	..
Slovak Republic	..	..	..	..	..	..
Slovenia	..	..	..	..	..	..
Sweden	..	..	..	..	..	..
Turkey	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	..
<i>Unweighted average</i>	..	..	..	..	..	..

.. Not available

1. Payments to the European Union are excluded from these comparisons.

2. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

3. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

StatLink  <https://doi.org/10.1787/888934210160>

Table 3.18. Main local government taxes as % of total tax revenues of local government, 2018

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	0.0	100.0	0.0	0.0
Austria ¹	0.0	5.2	69.4	14.8	7.6	2.9
Belgium ^{1,2}	35.1	0.1	0.0	57.3	7.5	0.0
Canada	0.0	0.0	0.0	97.3	1.7	1.0
Germany ¹	79.0	0.0	0.0	12.8	8.0	0.2
Mexico	0.0	0.0	0.0	78.5	2.8	18.7
Switzerland ²	81.7	0.0	0.0	15.7	0.6	2.0
United States	5.5	0.0	0.0	73.1	21.3	0.0
<i>Unweighted average</i>	25.2	0.7	8.7	56.2	6.2	3.1
Regional countries						
Colombia ³	0.0	0.0	0.0	34.0	45.6	20.4
Spain ^{1,3}	17.9	0.0	0.0	44.4	37.6	0.1
Unitary countries						
Chile	0.0	0.0	0.0	42.4	57.6	0.0
Czech Republic ¹	0.0	0.0	0.0	56.9	43.1	0.0
Denmark ^{1,2}	89.0	0.0	0.0	11.0	0.0	0.0
Estonia ¹	0.0	0.0	0.0	82.0	18.0	0.0
Finland ¹	91.9	0.0	0.0	8.1	0.0	0.0
France ^{1,2}	0.0	0.0	7.2	50.9	34.9	6.9
Greece ¹	0.0	0.0	0.0	93.6	6.4	0.0
Hungary ¹	0.0	0.0	0.0	17.8	82.1	0.0
Iceland	80.7	0.0	0.0	16.2	3.1	0.0
Ireland ¹	0.0	9.9	0.0	90.1	0.0	0.0
Israel	0.0	0.0	0.0	95.1	4.9	0.0
Italy ¹	19.2	0.0	0.0	22.2	30.8	27.7
Japan	50.7	0.0	0.0	26.5	21.7	1.1
Korea	20.2	0.0	1.8	46.1	23.5	8.4
Latvia ¹	85.1	0.0	0.0	13.6	1.3	0.0
Lithuania ²	0.0	0.0	0.0	85.1	14.9	0.0
Luxembourg ^{1,2}	92.4	0.0	0.0	6.6	0.9	0.1
Netherlands ¹	0.0	0.0	0.0	52.4	47.6	0.0
New Zealand	0.0	0.0	0.0	86.9	13.1	0.0
Norway	86.5	0.0	0.0	12.8	0.8	0.0
Poland ¹	65.1	0.0	0.0	29.3	4.4	1.1
Portugal ¹	25.0	0.0	0.0	48.4	26.5	0.1
Slovak Republic ¹	0.0	0.0	0.0	65.7	34.3	0.0
Slovenia ¹	76.1	0.0	0.0	17.8	6.0	0.0
Sweden ¹	97.6	0.0	0.0	2.4	0.0	0.0
Turkey	30.0	0.0	0.0	14.4	48.9	6.7
United Kingdom ¹	0.0	0.0	0.0	100.0	0.0	0.0
<i>Unweighted average</i>	33.7	0.4	0.3	44.2	19.4	1.9

1. Payments to the European Union are excluded from these comparisons.

2. 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, except for Belgium, where the capital transfers were subtracted directly from the specific taxes to which they relate.

3. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

StatLink  <https://doi.org/10.1787/888934210179>

Table 3.19. Gross domestic product for tax reporting years at market prices, in billions of national currency

		1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia ¹	AUD	24.3	414.5	705.1	1 177.3	1 416.6	1 598.5	1 660.7	1 849.9	1 947.2	2 044.3
Austria	EUR	18.5	137.5	213.6	284.0	295.9	323.9	344.3	370.3	385.7	398.7
Belgium	EUR	20.9	170.1	256.4	343.6	363.1	392.9	416.7	446.0	459.5	473.1
Canada	CAD	61.3	696.1	1 125.5	1 577.7	1 666.0	1 902.2	1 990.4	2 141.1	2 223.9	2 303.9
Chile	CLP	..	10 522.7	42 005.2	90 702.9	111 508.6	137 876.2	159 553.3	179 756.1	191 266.0	198 440.7
Colombia	COP	..	22 731.4	195 108.6	428 506.0	544 060.0	714 093.0	804 692.0	920 471.0	985 931.0	1 062 342.5
Czech Republic	CZK	..	731.2	2 386.3	3 859.5	3 992.9	4 142.8	4 625.4	5 110.7	5 408.8	5 748.7
Denmark	DKK	71.5	855.6	1 326.9	1 738.8	1 810.9	1 929.7	2 036.4	2 175.1	2 246.0	2 314.5
Estonia	EUR	..	..	6.2	16.4	14.9	19.0	20.8	23.9	25.9	28.1
Finland	EUR	4.5	91.0	136.4	187.1	188.1	204.3	211.4	225.9	233.7	240.6
France	EUR	76.4	1 053.5	1 478.6	1 941.4	1 995.3	2 117.2	2 198.4	2 297.2	2 360.7	2 425.7
Germany	EUR	234.8	1 306.7	2 109.1	2 499.6	2 564.4	2 811.4	3 026.2	3 259.9	3 356.4	3 449.1
Greece	EUR	0.7	45.5	141.2	232.7	226.0	180.7	177.3	180.2	184.7	187.5
Hungary	HUF	..	..	13 324.1	25 701.4	27 268.9	30 290.3	34 785.2	38 835.2	42 661.8	46 786.7
Iceland	ISK	0.2	377.6	707.8	1 378.1	1 672.7	1 959.0	2 293.9	2 616.3	2 787.4	2 965.6
Ireland	EUR	1.3	37.9	108.4	197.2	167.7	179.7	262.8	297.1	324.0	347.2
Israel	ILS	..	119.4	541.1	735.6	874.9	1 056.8	1 166.5	1 269.4	1 330.1	1 406.7
Italy	EUR	22.4	730.9	1 241.5	1 614.8	1 611.3	1 612.8	1 655.4	1 736.6	1 766.2	1 787.7
Japan ¹	JPY	35 108.0	464 025.4	528 446.7	530 922.8	499 429.1	507 255.2	532 786.0	547 548.0	548 121.6	552 499.7
Korea	KRW	852.8	202 832.6	651 634.4	1 089 660.2	1 322 611.2	1 500 819.1	1 658 020.4	1 835 698.2	1 893 497.0	1 913 963.5
Latvia	EUR	..	..	6.8	22.6	18.0	22.8	24.4	26.8	29.1	30.5
Lithuania	EUR	..	..	13.4	29.0	28.0	35.0	37.3	42.3	45.3	48.4
Luxembourg	EUR	1.0	11.0	23.1	37.2	40.2	46.5	52.1	56.8	60.1	63.5
Mexico	MXN	..	843.6	6 693.7	11 504.1	13 366.4	16 277.2	18 551.5	21 911.9	23 491.5	24 239.1
Netherlands	EUR	35.6	263.0	452.0	619.2	639.2	660.5	690.0	738.1	774.0	810.2
New Zealand ¹	NZD	4.1	75.9	122.2	189.1	205.9	236.8	257.8	293.1	303.6	308.3
Norway	NOK	57.2	749.9	1 507.3	2 350.2	2 591.5	3 071.2	3 111.2	3 295.4	3 530.9	3 549.4
Poland	PLN	..	62.7	747.0	1 187.6	1 445.3	1 656.9	1 800.2	1 989.4	2 120.5	2 273.6
Portugal	EUR	0.6	56.0	128.4	175.5	179.6	170.5	179.7	195.9	204.3	212.3
Slovak Republic	EUR	..	10.0	31.7	63.2	68.1	74.4	79.8	84.5	89.6	94.2
Slovenia	EUR	..	0.9	18.9	35.1	36.4	36.5	38.9	43.0	45.8	48.0
Spain	EUR	8.7	328.7	647.9	1 075.5	1 072.7	1 020.3	1 077.6	1 161.9	1 204.2	1 244.8
Sweden	SEK	129.3	1 549.8	2 408.2	3 320.3	3 573.6	3 822.7	4 260.5	4 625.1	4 828.3	5 021.3
Switzerland	CHF	68.1	358.5	459.4	576.1	608.8	638.2	654.3	669.5	689.5	698.7
Turkey	TRY	0.0	0.5	171.5	887.7	1 167.7	1 823.4	2 350.9	3 133.7	3 758.3	4 320.2
United Kingdom	GBP	36.4	615.7	1 095.7	1 549.8	1 601.9	1 782.1	1 916.9	2 071.7	2 144.3	2 216.5
United States	USD	709.0	5 963.1	10 252.3	14 451.9	14 992.1	16 784.9	18 238.3	19 543.0	20 611.9	21 433.2

.. Not available

1. GDP is fiscal year. The year Y is calculated (at annual rate) as the average of: Q2(Y) to Q1(Y+1) for Japan; and Q3(Y) to Q2(Y+1) for Australia and New Zealand.

Source: OECD National Accounts.

StatLink  <https://doi.org/10.1787/888934210198>

Table 3.20. Exchange rates used, national currency per US dollar at market exchange rates

		1965	1990	2000	2007	2010	2013	2015	2017	2018	2019p
Australia	AUD	0.9	1.3	1.7	1.2	1.1	1.0	1.3	1.3	1.3	1.4
Austria	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Belgium	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Canada	CAD	1.1	1.2	1.5	1.1	1.0	1.0	1.3	1.3	1.3	1.3
Chile	CLP	0.0	304.9	539.4	522.2	510.0	495.3	654.3	648.7	641.9	703.3
Colombia	COP	10.5	502.3	2 087.9	2 078.3	1 898.6	1 868.8	2 741.9	2 951.3	2 955.7	3 280.8
Czech Republic	CZK	..	..	38.6	20.3	19.1	19.6	24.6	23.4	21.7	22.9
Denmark	DKK	6.9	6.2	8.1	5.4	5.6	5.6	6.7	6.6	6.3	6.7
Estonia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Finland	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
France	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Germany	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Greece	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Hungary	HUF	..	63.2	282.3	183.6	207.8	223.6	279.2	274.5	270.2	290.6
Iceland	ISK	0.4	58.4	78.8	64.1	122.2	122.2	131.9	106.8	108.3	122.6
Ireland	EUR	0.5	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Israel	ILS	0.0	2.0	4.1	4.1	3.7	3.6	3.9	3.6	3.6	3.6
Italy	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Japan	JPY	361.5	144.8	107.8	117.8	87.8	97.6	121.0	112.2	110.4	109.0
Korea	KRW	266.3	708.0	1 130.6	929.5	1 155.4	1 094.9	1 131.3	1 130.6	1 100.2	1 165.3
Latvia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Lithuania	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Luxembourg	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Mexico	MXN	0.0	2.8	9.5	10.9	12.6	12.8	15.9	18.9	19.2	19.2
Netherlands	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
New Zealand	NZD	0.7	1.7	2.2	1.4	1.4	1.2	1.4	1.4	1.4	1.5
Norway	NOK	7.2	6.3	8.8	5.9	6.0	5.9	8.1	8.3	8.1	8.8
Poland	PLN	0.0	1.0	4.3	2.8	3.0	3.2	3.8	3.8	3.6	3.8
Portugal	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Slovak Republic	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Slovenia	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Spain	EUR	..	0.8	1.1	0.7	0.8	0.8	0.9	0.9	0.8	0.9
Sweden	SEK	5.2	5.9	9.2	6.8	7.2	6.5	8.4	8.5	8.7	9.5
Switzerland	CHF	4.3	1.4	1.7	1.2	1.0	0.9	1.0	1.0	1.0	1.0
Turkey	TRY	0.0	0.0	0.6	1.3	1.5	1.9	2.7	3.6	4.8	5.7
United Kingdom	GBP	0.4	0.6	0.7	0.5	0.6	0.6	0.7	0.8	0.7	0.8
United States	USD	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0

.. Not available

Source: OECD Financial indicators data.

StatLink  <https://doi.org/10.1787/888934210217>

4 Country tables, 1990-2018

Chapter 4 provides a summary of tax revenues by category and by level of government for each OECD country.

4.1. Tax revenue and % of GDP by selected tax category and by level of government

In all of the following tables the symbol (..) indicates not available/or not applicable. The main series in this chapter cover a selection of years between 1990 and 2018. A complete series is, however, available on line. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

The Gross Domestic Product (GDP) figures are based on the 2008 System of National Accounts (SNA) for all OECD countries.

Box 4.1. Treatment of capital transfers

Some tables refer to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted from the total tax revenue for Denmark, France, Lithuania, Luxembourg and Switzerland and this reduction has been allocated between tax headings in proportion to their tax revenues at the level of government against which these transfers were recorded. In the case of Belgium, the capital transfers were instead subtracted directly from the specific taxes to which they relate.

This applies to the following countries:

- Belgium from 1995.
- Denmark from 1971.
- France from 1992.
- Lithuania from 1999.
- Luxembourg from 2013.
- Switzerland from 1990.

Table 4.1. Australia, tax revenue and % of GDP by selected tax category

	Billion AUD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	116.5	214.8	358.0	527.2	558.5	28.1	30.5	25.3	28.5	28.7
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	310.0	336.2	16.1	17.6	14.3	16.8	17.3
1100 Of individuals	50.1	81.0	138.2	212.5	229.5	12.1	11.5	9.8	11.5	11.8
1200 Corporate	16.5	43.4	64.0	97.5	106.7	4.0	6.2	4.5	5.3	5.5
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	7.1	9.6	18.5	25.5	26.9	1.7	1.4	1.3	1.4	1.4
4000 Taxes on property	10.4	18.8	33.5	53.0	53.1	2.5	2.7	2.4	2.9	2.7
4100 Recurrent taxes on immovable property	6.1	9.1	19.9	30.3	32.7	1.5	1.3	1.4	1.6	1.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	4.3	9.8	13.6	22.7	20.4	1.0	1.4	1.0	1.2	1.1
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	32.4	61.9	103.8	138.7	142.1	7.8	8.8	7.3	7.5	7.3
5100 Taxes on production, sale, transfer, etc	27.2	56.2	92.0	118.9	122.1	6.6	8.0	6.5	6.4	6.3
5110 General taxes	9.4	25.8	49.3	65.7	66.8	2.3	3.7	3.5	3.6	3.4
5111 Value added taxes	0.0	23.9	48.1	64.1	65.1	0.0	3.4	3.4	3.5	3.3
5120 Taxes on specific goods and services	17.8	30.3	42.7	53.2	55.2	4.3	4.3	3.0	2.9	2.8
5121 Excises	12.0	19.8	26.7	23.7	24.5	2.9	2.8	1.9	1.3	1.3
5200 Taxes on use of goods and perform activities	5.2	5.7	11.7	19.8	20.1	1.3	0.8	0.8	1.1	1.0
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.2	6.7	9.5	9.8	..	0.0	0.5	0.5	0.5
Transfer component	..	0.0	4.4	7.0	7.4	..	0.0	0.3	0.4	0.4
Tax expenditure component	..	0.2	2.4	2.4	2.4	..	0.0	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Australian Bureau of Statistics.

StatLink  <https://doi.org/10.1787/888934210236>

Table 4.2. Australia, tax revenue and % of GDP by level of government and main taxes

	Billion AUD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	92.6	175.7	287.1	424.9	453.2	22.3	24.9	20.3	23.0	23.3
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	310.0	336.2	16.1	17.6	14.3	16.8	17.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.3	0.1	0.5	1.1	1.1	0.3	0.0	0.0	0.1	0.1
4000 Taxes on property	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	24.5	51.1	84.4	113.7	115.9	5.9	7.2	6.0	6.1	6.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	19.7	32.7	58.4	84.2	86.3	4.7	4.6	4.1	4.6	4.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	5.8	9.5	18.0	24.4	25.9	1.4	1.3	1.3	1.3	1.3
4000 Taxes on property	6.0	12.4	21.1	34.9	34.2	1.4	1.8	1.5	1.9	1.8
5000 Taxes on goods and services	7.9	10.8	19.3	25.0	26.3	1.9	1.5	1.4	1.3	1.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	4.2	6.4	12.4	18.1	18.9	1.0	0.9	0.9	1.0	1.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4.2	6.4	12.4	18.1	18.9	1.0	0.9	0.9	1.0	1.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Australian Bureau of Statistics.

StatLink  <https://doi.org/10.1787/888934210255>

Table 4.3. Austria, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	54.0	90.3	121.2	154.6	162.8	39.3	42.3	41.0	41.8	42.2
1000 Taxes on income, profits and capital gains	13.8	25.6	34.0	43.7	47.8	10.0	12.0	11.5	11.8	12.4
1100 Of individuals	11.3	19.9	27.1	33.5	36.2	8.2	9.3	9.2	9.1	9.4
1200 Corporate	1.9	4.2	5.5	9.1	10.4	1.4	1.9	1.9	2.5	2.7
1300 Unallocable between 1100 and 1200	0.5	1.5	1.4	1.1	1.1	0.4	0.7	0.5	0.3	0.3
2000 Social security contributions	17.8	30.5	41.4	53.9	56.6	12.9	14.3	14.0	14.6	14.7
2100 Employees	7.5	12.5	16.8	21.7	22.8	5.5	5.8	5.7	5.9	5.9
2200 Employers	8.8	14.7	19.4	25.3	26.7	6.4	6.9	6.6	6.8	6.9
2300 Self-employed or non-employed	1.5	3.4	5.2	6.9	7.2	1.1	1.6	1.7	1.9	1.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	3.3	5.8	8.4	10.2	10.4	2.4	2.7	2.8	2.8	2.7
4000 Taxes on property	1.5	1.2	1.6	1.9	2.1	1.1	0.6	0.5	0.5	0.5
4100 Recurrent taxes on immovable property	0.4	0.5	0.7	0.8	0.8	0.3	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	0.6	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.4	0.6	0.8	1.1	1.2	0.3	0.3	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	17.0	26.5	34.7	44.0	45.1	12.4	12.4	11.7	11.9	11.7
5100 Taxes on production, sale, transfer, etc	16.2	24.6	32.1	40.3	41.3	11.8	11.5	10.9	10.9	10.7
5110 General taxes	11.2	16.9	22.7	28.3	29.3	8.2	7.9	7.7	7.6	7.6
5111 Value added taxes	11.2	16.9	22.7	28.3	29.3	8.2	7.9	7.7	7.6	7.6
5120 Taxes on specific goods and services	4.9	7.7	9.4	11.9	11.9	3.5	3.6	3.2	3.2	3.1
5121 Excises	3.3	5.5	6.9	8.3	8.2	2.4	2.6	2.3	2.2	2.1
5200 Taxes on use of goods and perform activities	0.9	1.9	2.6	3.7	3.9	0.6	0.9	0.9	1.0	1.0
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.7	0.8	1.1	0.8	0.8	0.5	0.4	0.4	0.2	0.2
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.7	0.7	0.3	0.3	..	0.3	0.2	0.1	0.1
Transfer component	..	0.1	0.2	0.1	0.1	..	0.0	0.1	0.0	0.0
Tax expenditure component	..	0.6	0.4	0.2	0.2	..	0.3	0.1	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	0.4	0.3	0.7	0.7	..	0.2	0.1	0.2	0.2
Customs duties	..	0.4	0.3	0.5	0.5	..	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.2	0.2	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Austria.

StatLink  <https://doi.org/10.1787/888934210274>

Table 4.4. Austria, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	27.2	60.5	80.7	101.7	107.2	19.8	28.3	27.3	27.5	27.8
1000 Taxes on income, profits and capital gains	8.6	24.9	33.1	42.6	46.5	6.3	11.7	11.2	11.5	12.1
2000 Social security contributions	2.4	5.1	6.3	8.0	8.3	1.7	2.4	2.1	2.2	2.2
3000 Taxes on payroll and workforce	2.6	3.9	5.8	6.8	6.8	1.9	1.8	1.9	1.8	1.8
4000 Taxes on property	0.9	0.7	0.9	1.2	1.3	0.6	0.3	0.3	0.3	0.3
5000 Taxes on goods and services	12.3	25.3	33.7	42.5	43.7	8.9	11.8	11.4	11.5	11.3
6000 Other taxes	0.5	0.6	0.9	0.6	0.5	0.4	0.3	0.3	0.1	0.1
State/Regional										
Total tax revenue	5.8	1.4	2.0	2.5	2.5	4.2	0.7	0.7	0.7	0.7
1000 Taxes on income, profits and capital gains	2.8	0.6	0.9	1.2	1.2	2.0	0.3	0.3	0.3	0.3
2000 Social security contributions	0.2	0.4	0.5	0.5	0.5	0.2	0.2	0.2	0.1	0.1
3000 Taxes on payroll and workforce	0.0	0.1	0.2	0.2	0.2	0.0	0.1	0.1	0.1	0.1
4000 Taxes on property	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.7	0.2	0.3	0.4	0.4	2.0	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	6.1	3.2	3.8	4.7	4.8	4.4	1.5	1.3	1.3	1.3
1000 Taxes on income, profits and capital gains	2.4	0.0	0.0	0.0	0.0	1.8	0.0	0.0	0.0	0.0
2000 Social security contributions	0.2	0.3	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1
3000 Taxes on payroll and workforce	0.7	1.8	2.4	3.2	3.4	0.5	0.8	0.8	0.9	0.9
4000 Taxes on property	0.5	0.5	0.6	0.7	0.7	0.4	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	2.1	0.6	0.4	0.4	0.4	1.5	0.3	0.1	0.1	0.1
6000 Other taxes	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	15.0	24.8	34.4	45.1	47.6	10.9	11.6	11.6	12.2	12.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	15.0	24.8	34.4	45.1	47.6	10.9	11.6	11.6	12.2	12.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Austria.

StatLink  <https://doi.org/10.1787/888934210293>

Table 4.5. Belgium, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	70.4	112.4	155.7	195.3	202.0	41.4	43.8	42.9	43.8	43.9
1000 Taxes on income, profits and capital gains	26.0	43.4	53.2	71.3	74.3	15.3	16.9	14.7	16.0	16.2
1100 Of individuals	22.5	35.3	44.0	53.2	54.5	13.3	13.8	12.1	11.9	11.9
1200 Corporate	3.4	8.1	9.2	18.1	19.7	2.0	3.1	2.5	4.1	4.3
1300 Unallocable between 1100 and 1200	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	23.4	34.6	50.5	59.7	60.9	13.7	13.5	13.9	13.4	13.3
2100 Employees	7.2	10.9	15.0	17.7	18.4	4.2	4.3	4.1	4.0	4.0
2200 Employers	14.7	20.8	30.9	36.0	36.4	8.6	8.1	8.5	8.1	7.9
2300 Self-employed or non-employed	1.5	2.9	4.6	5.9	6.1	0.9	1.1	1.3	1.3	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.7	5.3	11.3	15.4	15.8	1.6	2.1	3.1	3.5	3.4
4100 Recurrent taxes on immovable property	0.6	1.2	4.6	5.8	5.7	0.4	0.5	1.3	1.3	1.2
4200 Recurrent taxes on net wealth	0.0	0.1	0.2	0.9	1.0	0.0	0.0	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.5	1.1	2.3	3.1	3.3	0.3	0.4	0.6	0.7	0.7
4400 Taxes on financial and capital transactions	1.5	2.7	3.5	4.8	4.9	0.9	1.0	1.0	1.1	1.1
4500 Non-recurrent taxes	0.0	0.1	0.3	0.5	0.5	0.0	0.0	0.1	0.1	0.1
4600 Other recurrent taxes on property	0.1	0.2	0.3	0.3	0.5	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	18.4	29.1	40.7	48.9	50.9	10.8	11.3	11.2	11.0	11.1
5100 Taxes on production, sale, transfer, etc	17.4	27.0	38.3	46.3	48.2	10.2	10.5	10.5	10.4	10.5
5110 General taxes	11.6	18.2	25.5	30.0	31.3	6.8	7.1	7.0	6.7	6.8
5111 Value added taxes	11.5	18.1	25.3	29.8	31.1	6.8	7.1	7.0	6.7	6.8
5120 Taxes on specific goods and services	5.8	8.7	12.8	16.4	17.0	3.4	3.4	3.5	3.7	3.7
5121 Excises	3.5	5.7	7.8	9.9	10.1	2.0	2.2	2.1	2.2	2.2
5200 Taxes on use of goods and perform activities	1.0	2.1	2.4	2.5	2.6	0.6	0.8	0.7	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.0	0.9	0.9	..	..	0.3	0.2	0.2
Transfer component	..	..	0.4	0.3	0.3	..	..	0.1	0.1	0.1
Tax expenditure component	..	..	0.6	0.6	0.6	..	..	0.2	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.9	1.0	1.3	1.8	1.9	0.6	0.4	0.4	0.4	0.4
Customs duties	..	1.0	1.2	1.6	1.6	..	0.4	0.3	0.4	0.4
SRF contributions	..	..	..	0.3	0.3	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Detailed country tables".

Source: Federal Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210312>

Table 4.6. Belgium, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	42.5	69.4	87.8	100.3	106.1	25.0	27.1	24.2	22.5	23.1
1000 Taxes on income, profits and capital gains	23.9	39.6	49.3	56.8	60.4	14.0	15.4	13.6	12.7	13.1
2000 Social security contributions	0.9	1.3	2.5	0.1	0.1	0.5	0.5	0.7	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.1	2.3	0.9	2.1	2.3	0.6	0.9	0.3	0.5	0.5
5000 Taxes on goods and services	16.7	26.3	35.0	41.4	43.3	9.8	10.2	9.7	9.3	9.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	1.2	2.4	8.1	21.0	20.6	0.7	1.0	2.2	4.7	4.5
1000 Taxes on income, profits and capital gains	0.0	0.1	0.0	9.9	9.5	0.0	0.0	0.0	2.2	2.1
2000 Social security contributions	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.0	0.1	0.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	1.9	5.6	7.6	7.9	0.5	0.7	1.6	1.7	1.7
5000 Taxes on goods and services	0.2	0.5	2.4	3.3	3.0	0.1	0.2	0.7	0.7	0.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	3.1	4.6	7.9	9.5	9.2	1.8	1.8	2.2	2.1	2.0
1000 Taxes on income, profits and capital gains	2.1	3.1	2.9	3.4	3.2	1.2	1.2	0.8	0.8	0.7
2000 Social security contributions	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.6	1.0	4.4	5.5	5.3	0.3	0.4	1.2	1.2	1.2
5000 Taxes on goods and services	0.3	0.4	0.6	0.6	0.7	0.2	0.2	0.2	0.1	0.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	22.7	34.9	50.7	62.6	64.1	13.4	13.6	14.0	14.0	13.9
1000 Taxes on income, profits and capital gains	0.0	0.6	1.0	1.2	1.3	0.0	0.2	0.3	0.3	0.3
2000 Social security contributions	22.4	33.3	48.0	59.4	60.6	13.2	13.0	13.2	13.3	13.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.2	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.2	0.8	1.3	1.7	1.9	0.1	0.3	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfers were subtracted directly from the specific taxes to which they relate. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Federal Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210331>

Table 4.7. Canada, tax revenue and % of GDP by selected tax category

	Billion CAD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	244.2	390.2	516.6	709.0	738.7	35.1	34.7	31.0	33.1	33.2
1000 Taxes on income, profits and capital gains	118.6	195.3	241.0	345.2	360.5	17.0	17.4	14.5	16.1	16.2
1100 Of individuals	99.7	143.7	180.9	254.7	267.6	14.3	12.8	10.9	11.9	12.0
1200 Corporate	17.2	47.6	54.1	82.9	83.8	2.5	4.2	3.2	3.9	3.8
1300 Unallocable between 1100 and 1200	1.7	4.0	6.0	7.5	9.1	0.2	0.4	0.4	0.4	0.4
2000 Social security contributions	29.7	53.1	76.8	99.0	103.2	4.3	4.7	4.6	4.6	4.6
2100 Employees	10.6	21.4	30.6	39.9	41.5	1.5	1.9	1.8	1.9	1.9
2200 Employers	18.4	30.3	43.5	55.6	58.0	2.7	2.7	2.6	2.6	2.6
2300 Self-employed or non-employed	0.6	1.4	2.6	3.6	3.7	0.1	0.1	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	5.5	8.0	10.8	14.2	14.9	0.8	0.7	0.6	0.7	0.7
4000 Taxes on property	24.5	37.2	63.7	84.1	85.9	3.5	3.3	3.8	3.9	3.9
4100 Recurrent taxes on immovable property	20.2	30.2	51.7	66.7	69.8	2.9	2.7	3.1	3.1	3.1
4200 Recurrent taxes on net wealth	1.9	4.2	1.5	0.4	0.4	0.3	0.4	0.1	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	3.1	7.2	6.3	0.0	0.0	0.2	0.3	0.3
4500 Non-recurrent taxes	2.4	2.7	7.3	9.5	9.0	0.3	0.2	0.4	0.4	0.4
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	63.1	94.5	123.8	165.7	173.6	9.1	8.4	7.4	7.7	7.8
5100 Taxes on production, sale, transfer, etc	59.6	88.9	116.2	153.9	161.6	8.6	7.9	7.0	7.2	7.3
5110 General taxes	34.5	55.3	72.1	99.9	105.0	5.0	4.9	4.3	4.7	4.7
5111 Value added taxes	0.0	35.9	70.7	96.0	100.6	0.0	3.2	4.2	4.5	4.5
5120 Taxes on specific goods and services	25.2	33.6	44.0	54.0	56.7	3.6	3.0	2.6	2.5	2.5
5121 Excises	14.5	18.4	23.3	27.3	28.0	2.1	1.6	1.4	1.3	1.3
5200 Taxes on use of goods and perform activities	3.5	5.6	7.6	11.8	11.9	0.5	0.5	0.5	0.6	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	2.9	2.2	0.6	0.7	0.8	0.4	0.2	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	3.4	11.1	11.7	13.8	..	0.3	0.7	0.5	0.6
Transfer component	..	3.1	10.2	10.6	11.4	..	0.3	0.6	0.5	0.5
Tax expenditure component	..	0.3	0.9	1.1	2.4	..	0.0	0.1	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Canada.

StatLink  <https://doi.org/10.1787/888934210350>

Table 4.8. Canada, tax revenue and % of GDP by level of government and main taxes

	Billion CAD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	101.7	184.4	212.8	291.8	306.9	14.6	16.4	12.8	13.6	13.8
1000 Taxes on income, profits and capital gains	73.6	126.3	148.7	212.7	223.2	10.6	11.2	8.9	9.9	10.0
2000 Social security contributions	0.0	18.8	17.9	20.9	22.4	0.0	1.7	1.1	1.0	1.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	28.1	39.4	46.2	58.3	61.4	4.0	3.5	2.8	2.7	2.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	89.3	148.2	201.1	281.1	292.0	12.8	13.2	12.1	13.1	13.1
1000 Taxes on income, profits and capital gains	44.9	69.0	92.2	132.5	137.3	6.5	6.1	5.5	6.2	6.2
2000 Social security contributions	0.0	8.3	11.7	14.6	15.2	0.0	0.7	0.7	0.7	0.7
3000 Taxes on payroll and workforce	5.5	8.0	10.8	14.2	14.9	0.8	0.7	0.6	0.7	0.7
4000 Taxes on property	4.2	8.4	9.8	13.5	13.6	0.6	0.7	0.6	0.6	0.6
5000 Taxes on goods and services	34.6	54.5	76.7	106.3	111.0	5.0	4.8	4.6	5.0	5.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	23.5	31.5	55.4	72.5	74.2	3.4	2.8	3.3	3.4	3.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	20.3	28.8	53.9	70.6	72.2	2.9	2.6	3.2	3.3	3.2
5000 Taxes on goods and services	0.4	0.6	0.9	1.2	1.2	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	2.9	2.2	0.6	0.7	0.8	0.4	0.2	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	29.7	26.0	47.2	63.6	65.6	4.3	2.3	2.8	3.0	3.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	29.7	26.0	47.2	63.6	65.6	4.3	2.3	2.8	3.0	3.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Canada.

StatLink  <https://doi.org/10.1787/888934210369>

Table 4.9. Chile, tax revenue and % of GDP by selected tax category

	Billion CLP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	1 777.2	7 902.0	21 845.7	36 238.6	40 314.7	16.9	18.8	19.6	20.2	21.1
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	12 516.2	14 418.9	3.9	4.4	7.5	7.0	7.5
1100 Of individuals	99.2	604.1	1 492.8	3 500.0	2 701.4	0.9	1.4	1.3	1.9	1.4
1200 Corporate	219.6	882.9	4 448.7	7 658.4	8 920.5	2.1	2.1	4.0	4.3	4.7
1300 Unallocable between 1100 and 1200	94.2	354.6	2 387.5	1 357.7	2 796.9	0.9	0.8	2.1	0.8	1.5
2000 Social security contributions	159.6	576.8	1 494.0	2 627.6	2 786.2	1.5	1.4	1.3	1.5	1.5
2100 Employees	154.0	553.9	1 433.2	2 553.9	2 703.3	1.5	1.3	1.3	1.4	1.4
2200 Employers	5.5	22.8	60.8	73.6	82.9	0.1	0.1	0.1	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	109.3	554.0	898.6	1 950.2	2 086.9	1.0	1.3	0.8	1.1	1.1
4100 Recurrent taxes on immovable property	60.0	302.2	662.4	1 229.2	1 373.5	0.6	0.7	0.6	0.7	0.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	3.4	10.9	39.3	202.4	125.6	0.0	0.0	0.0	0.1	0.1
4400 Taxes on financial and capital transactions	45.9	240.9	196.9	518.6	587.7	0.4	0.6	0.2	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	1 118.7	5 041.8	11 185.2	19 858.9	21 470.5	10.6	12.0	10.0	11.0	11.2
5100 Taxes on production, sale, transfer, etc	1 074.0	4 789.8	10 532.9	18 597.2	19 953.0	10.2	11.4	9.4	10.3	10.4
5110 General taxes	664.4	3 306.4	8 399.9	15 069.5	16 211.6	6.3	7.9	7.5	8.4	8.5
5111 Value added taxes	664.4	3 306.4	8 399.9	15 069.5	16 211.6	6.3	7.9	7.5	8.4	8.5
5120 Taxes on specific goods and services	409.6	1 483.5	2 133.0	3 527.6	3 741.4	3.9	3.5	1.9	2.0	2.0
5121 Excises	166.0	816.2	1 561.2	2 682.7	2 796.0	1.6	1.9	1.4	1.5	1.5
5200 Taxes on use of goods and perform activities	44.7	251.9	652.3	1 261.7	1 517.5	0.4	0.6	0.6	0.7	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	-23.4	-112.2	-61.1	-714.3	-447.7	-0.2	-0.3	-0.1	-0.4	-0.2
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.0	0.0	0.0	213.5	251.6	0.0	0.0	0.0	0.1	0.1
Transfer component	..	..	..	151.4	186.8	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	62.1	64.8	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Servicio de Impuestos internos (Chile's Tax Service).

StatLink  <https://doi.org/10.1787/888934210388>

Table 4.10. Chile, tax revenue and % of GDP by level of government and main taxes

	Billion CLP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	1 579.7	6 936.8	19 214.8	31 274.2	34 816.0	15.0	16.5	17.2	17.4	18.2
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	12 516.2	14 418.9	3.9	4.4	7.5	7.0	7.5
2000 Social security contributions	66.7	232.7	371.4	506.0	474.0	0.6	0.6	0.3	0.3	0.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	59.7	255.4	245.0	738.3	736.3	0.6	0.6	0.2	0.4	0.4
5000 Taxes on goods and services	1 063.7	4 719.3	10 330.4	18 228.0	19 634.6	10.1	11.2	9.3	10.1	10.3
6000 Other taxes	-23.4	-112.2	-61.1	-714.3	-447.7	-0.2	-0.3	-0.1	-0.4	-0.2
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	104.7	621.2	1 508.3	2 842.8	3 186.5	1.0	1.5	1.4	1.6	1.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	49.6	298.7	653.6	1 211.9	1 350.5	0.5	0.7	0.6	0.7	0.7
5000 Taxes on goods and services	55.0	322.5	854.8	1 630.9	1 835.9	0.5	0.8	0.8	0.9	1.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	92.8	344.0	1 122.6	2 121.5	2 312.2	0.9	0.8	1.0	1.2	1.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	92.8	344.0	1 122.6	2 121.5	2 312.2	0.9	0.8	1.0	1.2	1.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Servicio de Impuestos internos (Chile's Tax Service).

StatLink  <https://doi.org/10.1787/888934210407>

Table 4.11. Colombia, tax revenue and % of GDP by selected tax category

	Billion COP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	2 579.4	30 598.6	98 455.3	174 735.8	190 299.9	11.3	15.7	18.1	19.0	19.3
1000 Taxes on income, profits and capital gains	771.7	7 103.5	26 218.9	57 615.2	64 043.9	3.4	3.6	4.8	6.3	6.5
1100 Of individuals	47.2	1 499.3	5 192.4	10 367.6	12 216.0	0.2	0.8	1.0	1.1	1.2
1200 Corporate	359.8	5 119.8	20 405.2	44 970.5	48 529.3	1.6	2.6	3.8	4.9	4.9
1300 Unallocable between 1100 and 1200	364.7	484.4	621.3	2 277.1	3 298.6	1.6	0.2	0.1	0.2	0.3
2000 Social security contributions	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
3000 Taxes on payroll and workforce	0.0	1 286.8	4 022.5	3 200.2	3 461.4	0.0	0.7	0.7	0.3	0.4
4000 Taxes on property	56.2	2 027.7	8 535.2	17 950.5	15 265.5	0.2	1.0	1.6	2.0	1.5
4100 Recurrent taxes on immovable property	56.2	991.1	3 338.9	7 310.2	7 982.0	0.2	0.5	0.6	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	1 970.5	3 868.6	467.9	0.0	0.0	0.4	0.4	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	1 036.6	3 225.8	6 771.7	6 815.6	0.0	0.5	0.6	0.7	0.7
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	1 388.7	14 180.5	44 411.6	75 381.1	81 408.8	6.1	7.3	8.2	8.2	8.3
5100 Taxes on production, sale, transfer, etc	1 388.7	14 048.7	44 038.1	74 003.6	79 935.3	6.1	7.2	8.1	8.0	8.1
5110 General taxes	672.4	9 585.9	33 333.8	58 565.8	64 316.0	3.0	4.9	6.1	6.4	6.5
5111 Value added taxes	583.1	8 445.8	28 811.7	50 619.8	55 879.1	2.6	4.3	5.3	5.5	5.7
5120 Taxes on specific goods and services	716.3	4 462.8	10 704.3	15 437.8	15 619.3	3.2	2.3	2.0	1.7	1.6
5121 Excises	404.7	2 718.7	6 052.3	11 616.8	12 061.1	1.8	1.4	1.1	1.3	1.2
5200 Taxes on use of goods and perform activities	0.0	131.8	373.6	1 377.6	1 473.5	0.0	0.1	0.1	0.2	0.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	159.3	1 011.2	3 789.0	7 237.0	7 928.3	0.7	0.5	0.7	0.8	0.8
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink  <https://doi.org/10.1787/888934210426>

Table 4.12. Colombia, tax revenue and % of GDP by level of government and main taxes

	Billion COP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	1 885.9	21 016.3	71 304.3	130 704.4	139 228.1	8.3	10.8	13.1	14.2	14.1
1000 Taxes on income, profits and capital gains	771.7	7 103.5	26 218.9	57 615.2	64 043.9	3.4	3.6	4.8	6.3	6.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	1 286.8	4 022.5	3 200.2	3 461.4	0.0	0.7	0.7	0.3	0.4
4000 Taxes on property	0.0	1 036.6	5 196.3	10 640.3	7 283.5	0.0	0.5	1.0	1.2	0.7
5000 Taxes on goods and services	1 035.9	11 108.6	35 382.9	58 769.7	63 898.3	4.6	5.7	6.5	6.4	6.5
6000 Other taxes	78.3	480.8	483.8	479.0	541.0	0.3	0.2	0.1	0.1	0.1
State/Regional										
Total tax revenue	263.4	1 723.2	4 781.3	8 952.6	9 419.1	1.2	0.9	0.9	1.0	1.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	263.4	1 481.7	3 406.3	6 522.3	6 812.7	1.2	0.8	0.6	0.7	0.7
6000 Other taxes	0.0	241.5	1 375.0	2 430.3	2 606.4	0.0	0.1	0.3	0.3	0.3
Local government										
Total tax revenue	226.5	2 870.1	10 891.7	21 727.1	23 460.7	1.0	1.5	2.0	2.4	2.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	56.2	991.1	3 338.9	7 310.2	7 982.0	0.2	0.5	0.6	0.8	0.8
5000 Taxes on goods and services	89.3	1 590.1	5 622.5	10 089.1	10 697.8	0.4	0.8	1.0	1.1	1.1
6000 Other taxes	81.0	288.9	1 930.3	4 327.7	4 780.9	0.4	0.1	0.4	0.5	0.5
Social Security Funds										
Total tax revenue	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	203.6	4 989.0	11 478.1	13 351.7	18 192.0	0.9	2.6	2.1	1.5	1.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia. (National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink  <https://doi.org/10.1787/888934210445>

Table 4.13. Czech Republic, tax revenue and % of GDP by selected tax category

	Billion CZK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	771.6	1 286.9	1 760.0	1 892.4	..	32.3	32.2	34.4	35.0
1000 Taxes on income, profits and capital gains	..	175.8	259.9	390.6	427.0	..	7.4	6.5	7.6	7.9
1100 Of individuals	..	99.7	131.7	202.2	231.0	..	4.2	3.3	4.0	4.3
1200 Corporate	..	76.2	128.2	188.3	196.0	..	3.2	3.2	3.7	3.6
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	757.2	829.7	..	14.3	14.4	14.8	15.3
2100 Employees	..	77.3	116.8	155.8	171.8	..	3.2	2.9	3.0	3.2
2200 Employers	..	220.2	363.1	483.4	531.6	..	9.2	9.1	9.5	9.8
2300 Self-employed or non-employed	..	44.1	96.1	117.9	126.2	..	1.8	2.4	2.3	2.3
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	10.9	16.4	23.8	24.6	..	0.5	0.4	0.5	0.5
4100 Recurrent taxes on immovable property	..	4.5	8.8	10.8	10.9	..	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.6	0.2	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	5.8	7.4	13.1	13.8	..	0.2	0.2	0.3	0.3
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	243.0	434.4	587.5	610.8	..	10.2	10.9	11.5	11.3
5100 Taxes on production, sale, transfer, etc	..	226.4	408.6	560.3	582.8	..	9.5	10.2	11.0	10.8
5110 General taxes	..	141.2	263.5	387.5	408.5	..	5.9	6.6	7.6	7.6
5111 Value added taxes	..	141.2	263.5	387.5	408.5	..	5.9	6.6	7.6	7.6
5120 Taxes on specific goods and services	..	85.1	145.2	172.8	174.2	..	3.6	3.6	3.4	3.2
5121 Excises	..	71.4	138.4	164.1	165.4	..	3.0	3.5	3.2	3.1
5200 Taxes on use of goods and perform activities	..	16.6	25.7	27.2	28.1	..	0.7	0.6	0.5	0.5
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.4	0.1	0.9	0.3	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.0	25.7	35.7	39.1	..	0.0	0.6	0.7	0.7
Transfer component	7.8	8.9	8.7	..	..	0.2	0.2	0.2
Tax expenditure component	17.9	26.8	30.3	..	..	0.4	0.5	0.6
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	6.6	8.3	8.3	..	..	0.2	0.2	0.2
Customs duties	6.6	8.3	8.3	..	..	0.2	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210464>

Table 4.14. Czech Republic, tax revenue and % of GDP by level of government and main taxes

	Billion CZK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	423.4	687.3	975.8	1 035.4	..	17.7	17.2	19.1	19.1
1000 Taxes on income, profits and capital gains	..	175.8	259.9	390.6	427.0	..	7.4	6.5	7.6	7.9
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	6.4	7.6	13.1	13.8	..	0.3	0.2	0.3	0.3
5000 Taxes on goods and services	..	241.0	419.6	571.2	594.3	..	10.1	10.5	11.2	11.0
6000 Other taxes	..	0.1	0.1	0.9	0.3	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	6.7	17.0	18.8	19.0	..	0.3	0.4	0.4	0.4
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	4.5	8.7	10.8	10.8	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	2.0	8.2	8.0	8.2	..	0.1	0.2	0.2	0.2
6000 Other taxes	..	0.3	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	341.5	576.0	757.2	829.7	..	14.3	14.4	14.8	15.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	757.2	829.7	..	14.3	14.4	14.8	15.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210483>

Table 4.15. Denmark, tax revenue and % of GDP by selected tax category

	Billion DKK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	379.8	622.0	810.5	997.3	996.2	44.4	46.9	44.8	45.8	44.4
1000 Taxes on income, profits and capital gains	232.6	382.3	498.5	632.4	619.5	27.2	28.8	27.5	29.1	27.6
1100 Of individuals	205.6	327.8	421.3	530.1	541.6	24.0	24.7	23.3	24.4	24.1
1200 Corporate	14.5	42.1	40.8	70.5	64.3	1.7	3.2	2.3	3.2	2.9
1300 Unallocable between 1100 and 1200	12.5	12.4	36.3	31.8	13.6	1.5	0.9	2.0	1.5	0.6
2000 Social security contributions	0.1	8.4	1.8	1.1	1.1	0.0	0.6	0.1	0.0	0.0
2100 Employees	0.1	8.2	0.9	0.7	0.7	0.0	0.6	0.0	0.0	0.0
2200 Employers	0.0	0.2	0.9	0.3	0.3	0.0	0.0	0.1	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	2.5	2.2	4.1	5.4	6.2	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	16.2	20.7	33.5	39.1	41.1	1.9	1.6	1.8	1.8	1.8
4100 Recurrent taxes on immovable property	8.9	13.6	24.2	28.5	29.6	1.0	1.0	1.3	1.3	1.3
4200 Recurrent taxes on net wealth	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	2.2	2.8	3.6	4.3	4.7	0.3	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	4.1	4.2	5.7	6.4	6.7	0.5	0.3	0.3	0.3	0.3
4500 Non-recurrent taxes	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	128.5	207.9	272.4	319.0	328.1	15.0	15.7	15.0	14.7	14.6
5100 Taxes on production, sale, transfer, etc	122.5	197.1	252.8	294.5	302.1	14.3	14.9	14.0	13.5	13.5
5110 General taxes	79.9	121.4	170.6	206.2	214.1	9.3	9.1	9.4	9.5	9.5
5111 Value added taxes	71.5	121.4	170.6	206.2	214.1	8.4	9.1	9.4	9.5	9.5
5120 Taxes on specific goods and services	42.6	75.7	82.3	88.3	88.0	5.0	5.7	4.5	4.1	3.9
5121 Excises	38.0	68.7	73.6	80.5	79.9	4.4	5.2	4.1	3.7	3.6
5200 Taxes on use of goods and perform activities	4.4	7.4	14.6	16.1	17.2	0.5	0.6	0.8	0.7	0.8
5300 Unallocable between 5100 and 5200	1.6	3.4	4.9	8.4	8.8	0.2	0.3	0.3	0.4	0.4
6000 Other taxes	0.0	0.4	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	5.0	4.2	3.7	..	..	0.3	0.2	0.2
Transfer component	..	..	0.2	0.2	0.2	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	4.7	4.0	3.5	..	..	0.3	0.2	0.2
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	2.7	2.6	3.3	3.2	3.2	0.3	0.2	0.2	0.1	0.1
Customs duties	1.8	2.3	3.2	3.1	3.2	0.2	0.2	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Detailed country tables".

Source: Danmarks Statistik.

StatLink  <https://doi.org/10.1787/888934210502>

Table 4.16. Denmark, tax revenue and % of GDP by level of government and main taxes

	Billion DKK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	259.5	420.6	589.0	728.4	723.9	30.3	31.7	32.5	33.5	32.2
1000 Taxes on income, profits and capital gains	123.7	204.2	305.4	395.5	380.3	14.5	15.4	16.9	18.2	16.9
2000 Social security contributions	0.1	1.4	0.9	0.7	0.8	0.0	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	2.5	2.2	4.1	5.4	6.2	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	7.5	7.1	9.3	10.7	11.5	0.9	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	125.8	205.3	269.1	315.8	324.9	14.7	15.5	14.9	14.5	14.5
6000 Other taxes	0.0	0.4	0.2	0.3	0.3	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	117.6	191.7	217.3	265.4	268.8	13.8	14.4	12.0	12.2	12.0
1000 Taxes on income, profits and capital gains	108.9	178.1	193.1	236.9	239.2	12.7	13.4	10.7	10.9	10.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	8.7	13.6	24.2	28.5	29.6	1.0	1.0	1.3	1.3	1.3
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	7.1	0.9	0.3	0.3	0.0	0.5	0.1	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.1	0.9	0.3	0.3	0.0	0.5	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Danmarks Statistik.

StatLink  <https://doi.org/10.1787/888934210521>

Table 4.17. Estonia, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	1.9	4.9	7.8	8.5	..	31.0	32.9	32.5	32.9
1000 Taxes on income, profits and capital gains	..	0.5	1.0	1.7	1.9	..	7.7	6.5	7.2	7.4
1100 Of individuals	..	0.4	0.8	1.3	1.4	..	6.8	5.2	5.6	5.4
1200 Corporate	..	0.1	0.2	0.4	0.5	..	0.9	1.3	1.5	2.0
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.9	2.7	3.0	..	10.9	12.6	11.1	11.5
2100 Employees	..	0.0	0.1	0.1	0.1	..	0.0	0.8	0.5	0.5
2200 Employers	..	0.7	1.7	2.5	2.8	..	10.7	11.7	10.6	10.9
2300 Self-employed or non-employed	..	0.0	0.0	0.0	0.0	..	0.2	0.1	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.2	0.2
4100 Recurrent taxes on immovable property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.2	0.2
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.7	2.0	3.3	3.6	..	12.1	13.4	14.0	13.8
5100 Taxes on production, sale, transfer, etc	..	0.7	1.9	3.2	3.4	..	11.7	13.0	13.5	13.3
5110 General taxes	..	0.5	1.3	2.1	2.3	..	8.4	8.5	9.0	9.0
5111 Value added taxes	..	0.5	1.3	2.1	2.3	..	8.4	8.5	9.0	9.0
5120 Taxes on specific goods and services	..	0.2	0.7	1.1	1.1	..	3.3	4.5	4.5	4.3
5121 Excises	..	0.2	0.6	1.0	1.0	..	3.0	4.2	4.1	3.9
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.1	0.1	..	0.4	0.4	0.5	0.5
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.0	0.0	..	..	0.2	0.2	0.2
Customs duties	0.0	0.0	0.0	..	..	0.2	0.2	0.2
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Estonia.

StatLink  <https://doi.org/10.1787/888934210540>

Table 4.18. Estonia, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	1.6	3.9	6.4	7.0	..	26.3	26.4	26.7	27.0
1000 Taxes on income, profits and capital gains	..	0.5	1.0	1.7	1.9	..	7.7	6.5	7.2	7.4
2000 Social security contributions	..	0.4	1.0	1.4	1.6	..	6.6	6.8	5.7	6.1
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.7	2.0	3.3	3.5	..	12.0	13.1	13.8	13.5
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.0	0.1	0.1	0.1	..	0.5	0.5	0.3	0.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.2	0.2
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	0.3	0.9	1.3	1.4	..	4.3	5.9	5.4	5.4
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.3	0.9	1.3	1.4	..	4.3	5.9	5.4	5.4
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Estonia.

StatLink  <https://doi.org/10.1787/888934210559>

Table 4.19. Finland, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	39.1	62.4	76.3	97.0	99.0	42.9	45.8	40.6	42.9	42.4
1000 Taxes on income, profits and capital gains	15.3	26.9	27.1	34.4	34.5	16.8	19.7	14.4	15.2	14.8
1100 Of individuals	13.6	19.1	22.5	28.3	28.6	14.9	14.0	12.0	12.5	12.2
1200 Corporate	1.8	7.8	4.6	6.1	5.9	1.9	5.7	2.4	2.7	2.5
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	10.0	15.8	22.6	27.0	27.6	11.0	11.5	12.0	12.0	11.8
2100 Employees	1.2	2.9	4.7	7.5	8.1	1.3	2.1	2.5	3.3	3.5
2200 Employers	8.1	11.6	16.0	17.6	17.6	8.9	8.5	8.5	7.8	7.5
2300 Self-employed or non-employed	0.7	1.3	1.9	1.9	1.9	0.8	0.9	1.0	0.9	0.8
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.0	1.5	2.1	3.5	3.3	1.1	1.1	1.1	1.5	1.4
4100 Recurrent taxes on immovable property	0.1	0.6	1.2	1.8	1.8	0.1	0.4	0.6	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.4	0.4	0.9	0.7	0.2	0.3	0.2	0.4	0.3
4400 Taxes on financial and capital transactions	0.7	0.4	0.5	0.8	0.8	0.8	0.3	0.3	0.3	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	12.7	18.2	24.4	32.1	33.5	14.0	13.4	13.0	14.2	14.3
5100 Taxes on production, sale, transfer, etc	12.6	17.8	23.6	30.8	32.1	13.8	13.0	12.6	13.6	13.7
5110 General taxes	7.5	10.9	15.5	20.4	21.4	8.3	8.0	8.3	9.0	9.1
5111 Value added taxes	7.5	10.9	15.5	20.4	21.4	8.3	8.0	8.3	9.0	9.1
5120 Taxes on specific goods and services	5.0	6.9	8.1	10.3	10.7	5.5	5.1	4.3	4.6	4.6
5121 Excises	3.8	5.6	6.3	8.0	8.4	4.2	4.1	3.3	3.5	3.6
5200 Taxes on use of goods and perform activities	0.2	0.4	0.8	1.3	1.4	0.2	0.3	0.4	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	0.1	0.2	0.3	0.2	..	0.1	0.1	0.1	0.1
Customs duties	..	0.1	0.2	0.2	0.2	..	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.1	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.

StatLink  <https://doi.org/10.1787/888934210578>

Table 4.20. Finland, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	20.7	33.1	35.0	46.9	48.7	22.7	24.2	18.6	20.8	20.8
1000 Taxes on income, profits and capital gains	7.0	14.0	9.8	13.4	13.9	7.7	10.3	5.2	5.9	5.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	0.9	0.9	1.7	1.5	1.0	0.7	0.5	0.7	0.7
5000 Taxes on goods and services	12.7	18.1	24.3	31.8	33.2	14.0	13.2	12.9	14.1	14.2
6000 Other taxes	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	8.4	13.5	18.5	22.8	22.5	9.2	9.9	9.8	10.1	9.6
1000 Taxes on income, profits and capital gains	8.3	12.9	17.3	21.0	20.7	9.1	9.4	9.2	9.3	8.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.6	1.2	1.8	1.8	0.1	0.4	0.6	0.8	0.8
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	10.0	15.8	22.6	27.0	27.6	11.0	11.5	12.0	12.0	11.8
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	10.0	15.8	22.6	27.0	27.6	11.0	11.5	12.0	12.0	11.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":
<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.

StatLink  <https://doi.org/10.1787/888934210597>

Table 4.21. France, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	433.8	642.2	840.9	1 058.3	1 084.2	41.2	43.4	42.1	46.1	45.9
1000 Taxes on income, profits and capital gains	69.6	159.5	189.7	249.8	272.3	6.6	10.8	9.5	10.9	11.5
1100 Of individuals	46.3	115.2	143.1	196.5	222.8	4.4	7.8	7.2	8.6	9.4
1200 Corporate	23.1	44.3	46.6	53.4	49.6	2.2	3.0	2.3	2.3	2.1
1300 Unallocable between 1100 and 1200	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	191.1	230.2	321.3	384.4	378.5	18.1	15.6	16.1	16.7	16.0
2100 Employees	57.3	57.3	77.7	100.1	88.5	5.4	3.9	3.9	4.4	3.8
2200 Employers	118.1	158.3	218.0	256.7	263.5	11.2	10.7	10.9	11.2	11.2
2300 Self-employed or non-employed	15.7	14.6	25.7	27.6	26.4	1.5	1.0	1.3	1.2	1.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	8.3	14.9	26.8	35.6	35.7	0.8	1.0	1.3	1.5	1.5
4000 Taxes on property	27.4	46.1	73.0	100.8	97.4	2.6	3.1	3.7	4.4	4.1
4100 Recurrent taxes on immovable property	14.8	29.4	50.0	64.1	62.8	1.4	2.0	2.5	2.8	2.7
4200 Recurrent taxes on net wealth	2.6	2.4	4.4	5.0	1.8	0.2	0.2	0.2	0.2	0.1
4300 Estate, inheritance and gift taxes	4.1	6.9	7.7	14.2	14.3	0.4	0.5	0.4	0.6	0.6
4400 Taxes on financial and capital transactions	5.9	7.4	10.8	17.4	18.5	0.6	0.5	0.5	0.8	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	123.2	167.4	220.9	276.3	288.3	11.7	11.3	11.1	12.0	12.2
5100 Taxes on production, sale, transfer, etc	119.2	162.8	214.6	268.8	280.1	11.3	11.0	10.8	11.7	11.9
5110 General taxes	81.3	109.8	150.6	178.7	185.3	7.7	7.4	7.5	7.8	7.9
5111 Value added taxes	80.0	107.1	135.2	161.6	167.4	7.6	7.2	6.8	7.0	7.1
5120 Taxes on specific goods and services	37.9	53.0	64.0	90.2	94.7	3.6	3.6	3.2	3.9	4.0
5121 Excises	26.8	39.7	45.6	61.5	64.6	2.5	2.7	2.3	2.7	2.7
5200 Taxes on use of goods and perform activities	4.0	4.6	6.3	7.5	8.2	0.4	0.3	0.3	0.3	0.3
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	14.1	24.1	9.2	11.3	12.1	1.3	1.6	0.5	0.5	0.5
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.5	17.4	29.0	35.8	..	0.0	0.9	1.3	1.5
Transfer component	..	..	7.9	14.6	19.7	..	..	0.4	0.6	0.8
Tax expenditure component	..	..	9.5	14.4	16.1	..	..	0.5	0.6	0.7
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	2.6	1.9	2.0	4.0	4.6	0.2	0.1	0.1	0.2	0.2
Customs duties	..	1.5	1.8	1.9	2.1	..	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	1.9	2.3	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Detailed country tables".

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

StatLink  <https://doi.org/10.1787/888934210616>

Table 4.22. France, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	200.1	270.3	299.6	361.5	364.0	19.0	18.3	15.0	15.7	15.4
1000 Taxes on income, profits and capital gains	69.6	94.4	97.0	132.4	130.6	6.6	6.4	4.9	5.8	5.5
2000 Social security contributions	3.2	5.4	7.6	8.3	8.2	0.3	0.4	0.4	0.4	0.3
3000 Taxes on payroll and workforce	6.2	10.6	4.2	3.7	3.8	0.6	0.7	0.2	0.2	0.2
4000 Taxes on property	8.6	13.4	15.9	25.4	22.7	0.8	0.9	0.8	1.1	1.0
5000 Taxes on goods and services	112.1	143.4	167.5	190.6	197.2	10.6	9.7	8.4	8.3	8.4
6000 Other taxes	0.4	3.1	7.4	1.1	1.6	0.0	0.2	0.4	0.0	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	40.2	64.7	89.3	141.6	146.8	3.8	4.4	4.5	6.2	6.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.7	3.9	7.5	10.3	10.6	0.2	0.3	0.4	0.4	0.5
4000 Taxes on property	18.8	32.7	57.1	75.4	74.7	1.8	2.2	2.9	3.3	3.2
5000 Taxes on goods and services	6.0	7.3	23.0	46.0	51.3	0.6	0.5	1.2	2.0	2.2
6000 Other taxes	13.7	20.9	1.6	9.9	10.1	1.3	1.4	0.1	0.4	0.4
Social Security Funds										
Total tax revenue	190.9	305.3	450.1	551.2	568.7	18.1	20.6	22.6	24.0	24.1
1000 Taxes on income, profits and capital gains	0.0	65.0	92.7	117.4	141.7	0.0	4.4	4.6	5.1	6.0
2000 Social security contributions	187.9	224.8	313.7	376.2	370.2	17.8	15.2	15.7	16.4	15.7
3000 Taxes on payroll and workforce	0.4	0.4	15.1	21.6	21.2	0.0	0.0	0.8	0.9	0.9
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.5	14.9	28.4	35.7	35.2	0.2	1.0	1.4	1.6	1.5
6000 Other taxes	0.0	0.1	0.2	0.4	0.4	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

StatLink  <https://doi.org/10.1787/888934210635>

Table 4.23. Germany, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	454.8	767.0	911.2	1 232.0	1 293.7	34.8	36.4	35.5	37.8	38.5
1000 Taxes on income, profits and capital gains	147.3	231.2	257.8	400.7	423.8	11.3	11.0	10.1	12.3	12.6
1100 Of individuals	125.3	194.2	219.4	334.7	351.9	9.6	9.2	8.6	10.3	10.5
1200 Corporate	22.0	37.1	38.4	66.0	71.9	1.7	1.8	1.5	2.0	2.1
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	170.4	299.4	354.3	467.2	487.8	13.0	14.2	13.8	14.3	14.5
2100 Employees	73.6	131.6	152.8	206.8	216.7	5.6	6.2	6.0	6.3	6.5
2200 Employers	86.7	147.4	165.5	214.1	223.8	6.6	7.0	6.5	6.6	6.7
2300 Self-employed or non-employed	10.2	20.4	36.0	46.2	47.3	0.8	1.0	1.4	1.4	1.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	15.3	17.5	21.0	33.6	35.5	1.2	0.8	0.8	1.0	1.1
4100 Recurrent taxes on immovable property	4.5	8.8	11.3	14.0	14.2	0.3	0.4	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	6.2	0.4	0.0	0.4	0.4	0.5	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.5	3.0	4.4	6.1	6.8	0.1	0.1	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	3.1	5.2	5.3	13.1	14.1	0.2	0.2	0.2	0.4	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	121.6	218.7	277.9	330.3	346.3	9.3	10.4	10.8	10.1	10.3
5100 Taxes on production, sale, transfer, etc	117.2	211.4	261.2	318.4	327.4	9.0	10.0	10.2	9.8	9.8
5110 General taxes	75.5	140.9	180.5	226.9	235.4	5.8	6.7	7.0	7.0	7.0
5111 Value added taxes	75.5	140.9	180.5	226.9	235.4	5.8	6.7	7.0	7.0	7.0
5120 Taxes on specific goods and services	41.7	70.6	80.3	91.2	91.7	3.2	3.3	3.1	2.8	2.7
5121 Excises	31.2	57.2	63.4	66.5	66.1	2.4	2.7	2.5	2.0	2.0
5200 Taxes on use of goods and perform activities	4.4	7.2	16.8	11.9	18.9	0.3	0.3	0.7	0.4	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.2	0.2	0.1	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	39.3	46.3	43.5	43.9	..	1.9	1.8	1.3	1.3
Transfer component	..	..	17.7	15.3	14.7	..	..	0.7	0.5	0.4
Tax expenditure component	..	..	28.6	28.2	29.2	..	..	1.1	0.9	0.9
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	4.1	3.7	4.3	6.8	7.0	0.3	0.2	0.2	0.2	0.2
Customs duties	3.7	3.4	4.2	5.0	5.0	0.3	0.2	0.2	0.2	0.2
SRF contributions	..	..	..	1.7	2.0	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210654>

Table 4.24. Germany, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	143.9	234.8	283.2	363.6	382.1	11.0	11.1	11.0	11.2	11.4
1000 Taxes on income, profits and capital gains	58.2	97.9	104.5	164.1	173.8	4.5	4.6	4.1	5.0	5.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.2	0.0	0.0	0.4	0.4	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	84.6	136.9	178.6	199.1	207.9	6.5	6.5	7.0	6.1	6.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	97.8	172.1	198.1	289.0	305.5	7.5	8.2	7.7	8.9	9.1
1000 Taxes on income, profits and capital gains	58.2	88.9	97.6	152.9	162.1	4.5	4.2	3.8	4.7	4.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.0	8.5	9.7	19.3	20.9	0.5	0.4	0.4	0.6	0.6
5000 Taxes on goods and services	32.6	74.6	90.8	116.8	122.5	2.5	3.5	3.5	3.6	3.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	38.4	57.0	71.4	105.4	111.3	2.9	2.7	2.8	3.2	3.3
1000 Taxes on income, profits and capital gains	30.9	44.4	55.7	83.7	87.9	2.4	2.1	2.2	2.6	2.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.2	9.0	11.3	14.0	14.2	0.5	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	0.3	3.4	4.3	7.5	9.0	0.0	0.2	0.2	0.2	0.3
6000 Other taxes	0.2	0.1	0.1	0.3	0.3	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	170.4	299.4	354.3	467.2	487.8	13.0	14.2	13.8	14.3	14.5
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	170.4	299.4	354.3	467.2	487.8	13.0	14.2	13.8	14.3	14.5
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210673>

Table 4.25. Greece, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	11.5	47.2	72.4	69.6	71.9	25.2	33.4	32.0	38.6	38.9
1000 Taxes on income, profits and capital gains	2.3	12.7	16.0	15.6	16.5	5.0	9.0	7.1	8.7	8.9
1100 Of individuals	1.6	6.1	9.0	11.2	11.6	3.6	4.3	4.0	6.2	6.3
1200 Corporate	0.6	5.6	5.7	3.5	4.0	1.4	4.0	2.5	1.9	2.2
1300 Unallocable between 1100 and 1200	0.0	0.9	1.2	0.9	0.9	0.1	0.6	0.5	0.5	0.5
2000 Social security contributions	3.5	14.3	24.7	20.7	21.5	7.6	10.1	10.9	11.5	11.6
2100 Employees	1.7	7.6	13.3	12.2	11.9	3.8	5.4	5.9	6.8	6.4
2200 Employers	1.7	6.7	11.5	8.5	9.6	3.8	4.7	5.1	4.7	5.2
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.1	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
4000 Taxes on property	0.5	3.6	3.7	5.6	5.6	1.2	2.6	1.7	3.1	3.0
4100 Recurrent taxes on immovable property	0.0	0.4	0.6	3.7	3.6	0.0	0.3	0.2	2.0	1.9
4200 Recurrent taxes on net wealth	0.0	0.7	1.3	1.2	1.2	0.0	0.5	0.6	0.6	0.6
4300 Estate, inheritance and gift taxes	0.1	0.4	0.2	0.2	0.1	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	0.4	2.0	1.1	0.6	0.6	0.8	1.4	0.5	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.1	0.6	0.0	0.0	0.0	0.1	0.3	0.0	0.0
5000 Taxes on goods and services	5.1	16.6	28.0	27.7	28.4	11.2	11.8	12.4	15.4	15.4
5100 Taxes on production, sale, transfer, etc	4.9	14.8	25.5	23.5	24.7	10.7	10.5	11.3	13.0	13.4
5110 General taxes	3.0	9.2	16.5	14.7	15.4	6.7	6.5	7.3	8.2	8.3
5111 Value added taxes	2.8	8.9	16.0	14.6	15.3	6.2	6.3	7.1	8.1	8.3
5120 Taxes on specific goods and services	1.8	5.5	8.9	8.6	9.1	3.9	3.9	3.9	4.8	5.0
5121 Excises	1.4	4.1	7.6	6.9	7.1	3.0	2.9	3.3	3.8	3.9
5200 Taxes on use of goods and perform activities	0.2	1.3	1.7	3.4	3.1	0.5	0.9	0.7	1.9	1.7
5300 Unallocable between 5100 and 5200	0.0	0.5	0.8	0.8	0.6	0.0	0.4	0.3	0.4	0.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.2	0.3	0.4	0.3	0.2	0.2	0.1	0.2	0.2
Customs duties	0.1	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.0	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.

StatLink  <https://doi.org/10.1787/888934210692>

Table 4.26. Greece, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	7.8	31.9	46.5	46.8	48.3	17.1	22.6	20.6	26.0	26.2
1000 Taxes on income, profits and capital gains	2.3	12.7	15.9	15.6	16.5	5.0	9.0	7.0	8.7	8.9
2000 Social security contributions	0.0	0.7	1.3	0.1	0.1	0.1	0.5	0.6	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.5	2.6	2.1	4.0	4.0	1.2	1.8	0.9	2.2	2.1
5000 Taxes on goods and services	4.9	16.0	27.1	27.1	27.8	10.9	11.3	12.0	15.1	15.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.1	1.0	1.7	1.7	1.7	0.3	0.7	0.8	0.9	0.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.1	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.8	1.5	1.6	1.6	0.0	0.6	0.7	0.9	0.9
5000 Taxes on goods and services	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	3.4	14.1	24.0	20.8	21.5	7.5	10.0	10.6	11.5	11.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3.4	13.6	23.4	20.7	21.4	7.5	9.6	10.4	11.5	11.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.2	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0
5000 Taxes on goods and services	0.0	0.3	0.4	0.1	0.1	0.0	0.2	0.2	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.

StatLink  <https://doi.org/10.1787/888934210711>

Table 4.27. Hungary, tax revenue and % of GDP by selected tax category

	Billion HUF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	5 140.9	10 142.3	14 867.3	15 976.9	..	38.6	37.2	38.3	37.5
1000 Taxes on income, profits and capital gains	..	1 247.4	2 093.8	2 862.6	2 912.2	..	9.4	7.7	7.4	6.8
1100 Of individuals	..	954.7	1 764.1	2 088.8	2 340.3	..	7.2	6.5	5.4	5.5
1200 Corporate	..	292.7	329.7	773.8	571.9	..	2.2	1.2	2.0	1.3
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1 506.8	3 179.5	4 822.2	5 049.6	..	11.3	11.7	12.4	11.8
2100 Employees	..	275.3	1 112.6	2 343.5	2 432.7	..	2.1	4.1	6.0	5.7
2200 Employers	..	1 213.2	2 043.8	2 452.5	2 590.1	..	9.1	7.5	6.3	6.1
2300 Self-employed or non-employed	..	0.9	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	..	17.4	23.2	26.1	26.8	..	0.1	0.1	0.1	0.1
3000 Taxes on payroll and workforce	..	183.4	113.7	340.2	410.2	..	1.4	0.4	0.9	1.0
4000 Taxes on property	..	89.0	312.1	408.9	417.8	..	0.7	1.1	1.1	1.0
4100 Recurrent taxes on immovable property	..	30.8	92.5	218.1	219.1	..	0.2	0.3	0.6	0.5
4200 Recurrent taxes on net wealth	..	0.0	135.7	51.6	42.6	..	0.0	0.5	0.1	0.1
4300 Estate, inheritance and gift taxes	..	5.5	6.3	9.4	8.5	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	52.8	77.6	129.8	147.6	..	0.4	0.3	0.3	0.3
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	2 081.4	4 383.9	6 385.9	7 148.8	..	15.6	16.1	16.4	16.8
5100 Taxes on production, sale, transfer, etc	..	2 052.7	4 272.3	6 236.6	6 987.0	..	15.4	15.7	16.1	16.4
5110 General taxes	..	1 340.6	3 010.8	4 461.7	5 042.4	..	10.1	11.0	11.5	11.8
5111 Value added taxes	..	1 153.7	2 325.6	3 626.6	4 129.5	..	8.7	8.5	9.3	9.7
5120 Taxes on specific goods and services	..	712.1	1 261.5	1 774.9	1 944.6	..	5.3	4.6	4.6	4.6
5121 Excises	..	533.5	929.9	1 157.6	1 270.1	..	4.0	3.4	3.0	3.0
5200 Taxes on use of goods and perform activities	..	28.7	111.6	149.3	161.8	..	0.2	0.4	0.4	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	32.9	59.4	47.6	38.4	..	0.2	0.2	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	25.7	46.3	63.4	..	..	0.1	0.1	0.1
Customs duties	25.0	45.4	63.4	..	..	0.1	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210730>

Table 4.28. Hungary, tax revenue and % of GDP by level of government and main taxes

	Billion HUF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	3 316.3	6 400.0	9 228.2	9 850.0	..	24.9	23.5	23.8	23.1
1000 Taxes on income, profits and capital gains	..	1 230.8	2 064.3	2 725.6	2 773.4	..	9.2	7.6	7.0	6.5
2000 Social security contributions	..	136.6	182.0	353.2	199.7	..	1.0	0.7	0.9	0.5
3000 Taxes on payroll and workforce	..	15.4	103.1	327.4	399.1	..	0.1	0.4	0.8	0.9
4000 Taxes on property	..	29.1	182.8	245.9	252.9	..	0.2	0.7	0.6	0.6
5000 Taxes on goods and services	..	1 878.6	3 808.5	5 538.5	6 193.3	..	14.1	14.0	14.3	14.5
6000 Other taxes	..	25.8	59.4	37.7	31.6	..	0.2	0.2	0.1	0.1
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	266.0	652.2	846.2	923.8	..	2.0	2.4	2.2	2.2
1000 Taxes on income, profits and capital gains	..	2.2	0.1	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.2	1.2	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	59.9	129.3	163.0	164.9	..	0.4	0.5	0.4	0.4
5000 Taxes on goods and services	..	202.8	521.6	683.2	758.9	..	1.5	1.9	1.8	1.8
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	1 558.6	3 064.5	4 746.6	5 139.7	..	11.7	11.2	12.2	12.0
1000 Taxes on income, profits and capital gains	..	14.5	29.4	136.9	138.7	..	0.1	0.1	0.4	0.3
2000 Social security contributions	..	1 370.2	2 997.5	4 469.0	4 849.9	..	10.3	11.0	11.5	11.4
3000 Taxes on payroll and workforce	..	166.9	9.4	12.8	11.1	..	1.3	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	28.1	118.0	133.2	..	0.0	0.1	0.3	0.3
6000 Other taxes	..	7.0	0.0	9.9	6.8	..	0.1	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210749>

Table 4.29. Iceland, tax revenue and % of GDP by selected tax category

	Billion ISK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	114.9	254.6	540.3	982.8	1 037.6	30.4	36.0	32.3	37.6	37.2
1000 Taxes on income, profits and capital gains	34.1	101.5	239.7	484.0	511.7	9.0	14.3	14.3	18.5	18.4
1100 Of individuals	30.9	88.5	197.3	374.4	412.4	8.2	12.5	11.8	14.3	14.8
1200 Corporate	3.2	8.4	14.6	80.0	67.7	0.8	1.2	0.9	3.1	2.4
1300 Unallocable between 1100 and 1200	0.0	4.6	27.7	29.6	31.6	0.0	0.7	1.7	1.1	1.1
2000 Social security contributions	3.6	19.7	63.6	89.6	98.2	1.0	2.8	3.8	3.4	3.5
2100 Employees	0.3	..	..	..	..	0.1	..	..	..	..
2200 Employers	3.3	..	..	..	..	0.9	..	..	..	..
2300 Self-employed or non-employed	0.0	..	..	..	..	0.0	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0.0	19.7	63.6	89.6	98.2	0.0	2.8	3.8	3.4	3.5
3000 Taxes on payroll and workforce	4.1	0.2	2.8	7.9	8.5	1.1	0.0	0.2	0.3	0.3
4000 Taxes on property	9.7	20.0	38.1	54.0	56.8	2.6	2.8	2.3	2.1	2.0
4100 Recurrent taxes on immovable property	4.1	10.1	28.5	43.4	46.5	1.1	1.4	1.7	1.7	1.7
4200 Recurrent taxes on net wealth	2.4	5.2	3.8	0.3	0.1	0.6	0.7	0.2	0.0	0.0
4300 Estate, inheritance and gift taxes	0.2	0.8	2.6	4.3	4.7	0.1	0.1	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.9	3.1	2.7	4.6	5.0	0.8	0.4	0.2	0.2	0.2
4500 Non-recurrent taxes	0.0	0.1	0.1	0.5	0.5	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.7	0.3	0.9	0.1	0.0	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	58.9	112.2	190.1	330.8	345.3	15.6	15.9	11.4	12.6	12.4
5100 Taxes on production, sale, transfer, etc	56.6	100.7	179.0	311.2	324.8	15.0	14.2	10.7	11.9	11.7
5110 General taxes	37.1	72.7	122.4	234.0	244.6	9.8	10.3	7.3	8.9	8.8
5111 Value added taxes	32.7	72.7	122.4	234.0	244.6	8.7	10.3	7.3	8.9	8.8
5120 Taxes on specific goods and services	19.5	28.0	56.6	77.2	80.1	5.2	4.0	3.4	3.0	2.9
5121 Excises	2.3	23.6	46.7	67.7	69.5	0.6	3.3	2.8	2.6	2.5
5200 Taxes on use of goods and perform activities	2.4	11.6	11.1	19.6	20.5	0.6	1.6	0.7	0.7	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	4.5	1.0	6.0	16.4	17.0	1.2	0.1	0.4	0.6	0.6
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	2.7	3.1	..	..	..	0.1	0.1
Transfer component	..	..	..	2.2	2.5	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	0.5	0.6	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210768>

Table 4.30. Iceland, tax revenue and % of GDP by level of government and main taxes

	Billion ISK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	91.6	195.1	402.3	721.7	751.7	24.3	27.6	24.1	27.6	27.0
1000 Taxes on income, profits and capital gains	19.9	55.5	132.9	274.6	281.0	5.3	7.8	7.9	10.5	10.1
2000 Social security contributions	3.6	19.7	63.6	89.6	98.2	1.0	2.8	3.8	3.4	3.5
3000 Taxes on payroll and workforce	4.1	0.2	2.8	7.9	8.5	1.1	0.0	0.2	0.3	0.3
4000 Taxes on property	6.0	9.9	9.7	10.8	10.5	1.6	1.4	0.6	0.4	0.4
5000 Taxes on goods and services	57.7	108.9	187.4	322.3	336.5	15.3	15.4	11.2	12.3	12.1
6000 Other taxes	0.4	1.0	6.0	16.4	17.0	0.1	0.1	0.4	0.6	0.6
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	23.3	59.4	138.0	261.1	285.9	6.2	8.4	8.2	10.0	10.3
1000 Taxes on income, profits and capital gains	14.2	46.0	106.8	209.4	230.8	3.8	6.5	6.4	8.0	8.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.7	10.1	28.4	43.2	46.3	1.0	1.4	1.7	1.7	1.7
5000 Taxes on goods and services	1.2	3.3	2.8	8.5	8.8	0.3	0.5	0.2	0.3	0.3
6000 Other taxes	4.1	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934210787>

Table 4.31. Ireland, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	12.3	33.4	46.4	67.6	73.5	32.4	30.8	27.7	22.8	22.7
1000 Taxes on income, profits and capital gains	4.7	14.6	18.6	29.6	33.3	12.3	13.4	11.1	10.0	10.3
1100 Of individuals	4.1	10.6	14.7	21.4	22.9	10.7	9.8	8.7	7.2	7.1
1200 Corporate	0.6	3.9	3.9	8.2	10.4	1.6	3.6	2.4	2.8	3.2
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.7	4.0	8.5	11.7	12.7	4.6	3.7	5.0	3.9	3.9
2100 Employees	0.6	1.0	3.2	4.0	4.4	1.5	0.9	1.9	1.3	1.3
2200 Employers	1.1	2.8	4.9	7.2	7.7	2.9	2.6	2.9	2.4	2.4
2300 Self-employed or non-employed	0.1	0.2	0.3	0.5	0.6	0.2	0.2	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.2	0.0	0.3	0.4	0.6	0.4	0.0	0.2	0.1	0.2
4000 Taxes on property	0.6	1.9	2.4	3.9	4.3	1.5	1.8	1.4	1.3	1.3
4100 Recurrent taxes on immovable property	0.3	0.6	1.3	1.9	1.9	0.8	0.5	0.8	0.6	0.6
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.2	0.2	0.4	0.5	0.1	0.2	0.1	0.2	0.2
4400 Taxes on financial and capital transactions	0.2	1.1	0.8	1.5	1.9	0.6	1.0	0.5	0.5	0.6
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	5.1	12.9	16.6	22.1	22.6	13.6	11.9	9.9	7.4	7.0
5100 Taxes on production, sale, transfer, etc	4.9	12.4	15.3	20.1	20.6	13.0	11.4	9.1	6.8	6.4
5110 General taxes	2.5	7.6	10.1	13.1	14.2	6.6	7.1	6.0	4.4	4.4
5111 Value added taxes	2.5	7.6	10.1	13.1	14.2	6.6	7.1	6.0	4.4	4.4
5120 Taxes on specific goods and services	2.4	4.7	5.3	7.0	6.5	6.4	4.4	3.1	2.4	2.0
5121 Excises	2.1	4.4	4.9	6.2	5.5	5.5	4.1	2.9	2.1	1.7
5200 Taxes on use of goods and perform activities	0.2	0.6	1.3	2.0	2.0	0.5	0.5	0.8	0.7	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.1	0.5	0.5	..	..	0.6	0.2	0.1
Transfer component	..	..	0.0	0.0	0.0	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	1.1	0.5	0.5	..	..	0.6	0.2	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.2	0.2	0.2	0.4	0.4	0.5	0.2	0.1	0.1	0.1
Customs duties	0.1	0.2	0.2	0.3	0.3	0.4	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <https://doi.org/10.1787/888934210806>

Table 4.32. Ireland, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	10.1	28.7	37.9	55.8	60.8	26.7	26.5	22.6	18.8	18.8
1000 Taxes on income, profits and capital gains	4.7	14.6	18.6	29.6	33.3	12.3	13.4	11.1	10.0	10.3
2000 Social security contributions	0.1	0.1	1.5	1.7	1.9	0.2	0.1	0.9	0.6	0.6
3000 Taxes on payroll and workforce	0.2	0.0	0.3	0.4	0.6	0.4	0.0	0.2	0.1	0.2
4000 Taxes on property	0.3	1.3	1.1	2.5	2.9	0.7	1.2	0.6	0.8	0.9
5000 Taxes on goods and services	5.0	12.7	16.4	21.6	22.2	13.1	11.7	9.8	7.3	6.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.3	0.7	1.5	1.5	1.6	0.9	0.6	0.9	0.5	0.5
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.6	1.3	1.4	1.4	0.8	0.5	0.8	0.5	0.4
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	1.6	3.8	6.7	9.8	10.6	4.3	3.5	4.0	3.3	3.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.6	3.8	6.7	9.8	10.6	4.3	3.5	4.0	3.3	3.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <https://doi.org/10.1787/888934210825>

Table 4.33. Israel, tax revenue and % of GDP by selected tax category

	Billion ILS					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	188.3	268.6	413.1	411.6	..	34.8	30.7	32.5	30.9
1000 Taxes on income, profits and capital gains	..	74.6	78.3	146.9	135.0	..	13.8	8.9	11.6	10.1
1100 Of individuals	..	54.8	48.2	85.4	84.9	..	10.1	5.5	6.7	6.4
1200 Corporate	..	18.0	23.1	41.9	42.9	..	3.3	2.6	3.3	3.2
1300 Unallocable between 1100 and 1200	..	1.8	6.9	19.6	7.1	..	0.3	0.8	1.5	0.5
2000 Social security contributions	..	27.6	45.3	66.8	69.0	..	5.1	5.2	5.3	5.2
2100 Employees	..	15.8	27.8	37.9	39.2	..	2.9	3.2	3.0	2.9
2200 Employers	..	8.2	11.4	20.6	21.0	..	1.5	1.3	1.6	1.6
2300 Self-employed or non-employed	..	3.6	6.1	8.3	8.8	..	0.7	0.7	0.7	0.7
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	6.8	10.3	15.2	15.8	..	1.3	1.2	1.2	1.2
4000 Taxes on property	..	16.9	28.8	40.9	42.3	..	3.1	3.3	3.2	3.2
4100 Recurrent taxes on immovable property	..	11.3	18.8	25.3	26.3	..	2.1	2.1	2.0	2.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	3.2	4.1	6.6	6.7	..	0.6	0.5	0.5	0.5
4500 Non-recurrent taxes	..	2.4	6.0	9.0	9.3	..	0.5	0.7	0.7	0.7
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	62.4	105.9	143.2	149.5	..	11.5	12.1	11.3	11.2
5100 Taxes on production, sale, transfer, etc	..	57.9	98.1	133.3	138.9	..	10.7	11.2	10.5	10.4
5110 General taxes	..	49.9	79.9	111.0	117.3	..	9.2	9.1	8.7	8.8
5111 Value added taxes	..	39.8	65.5	94.5	99.4	..	7.4	7.5	7.4	7.5
5120 Taxes on specific goods and services	..	8.0	18.1	22.3	21.7	..	1.5	2.1	1.8	1.6
5121 Excises	..	6.6	15.5	19.3	18.9	..	1.2	1.8	1.5	1.4
5200 Taxes on use of goods and perform activities	..	4.5	7.8	10.0	10.6	..	0.8	0.9	0.8	0.8
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.1	1.6	0.8	..	..	0.0	0.1	0.1
Transfer component	0.1	1.6	0.8	..	..	0.0	0.1	0.1
Tax expenditure component	0.0	0.0	0.0	..	..	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210844>

Table 4.34. Israel, tax revenue and % of GDP by level of government and main taxes

	Billion ILS					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	148.0	199.9	315.1	310.1	..	27.4	22.8	24.8	23.3
1000 Taxes on income, profits and capital gains	..	74.6	78.3	146.9	135.0	..	13.8	8.9	11.6	10.1
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	6.8	10.3	15.2	15.8	..	1.3	1.2	1.2	1.2
4000 Taxes on property	..	4.8	6.6	11.3	11.3	..	0.9	0.8	0.9	0.9
5000 Taxes on goods and services	..	61.8	104.7	141.7	147.9	..	11.4	12.0	11.2	11.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	12.7	23.4	31.2	32.6	..	2.3	2.7	2.5	2.4
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	12.1	22.2	29.7	30.9	..	2.2	2.5	2.3	2.3
5000 Taxes on goods and services	..	0.6	1.1	1.5	1.6	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	27.6	45.3	66.8	69.0	..	5.1	5.2	5.3	5.2
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	27.6	45.3	66.8	69.0	..	5.1	5.2	5.3	5.2
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210863>

Table 4.35. Italy, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	265.1	503.1	671.9	727.8	739.5	36.3	40.5	41.7	41.9	41.9
1000 Taxes on income, profits and capital gains	96.7	166.9	219.5	230.8	228.9	13.2	13.4	13.6	13.3	13.0
1100 Of individuals	69.7	124.9	180.5	187.1	189.3	9.5	10.1	11.2	10.8	10.7
1200 Corporate	26.6	34.7	36.7	36.1	32.9	3.6	2.8	2.3	2.1	1.9
1300 Unallocable between 1100 and 1200	0.4	7.3	2.3	7.6	6.7	0.1	0.6	0.1	0.4	0.4
2000 Social security contributions	87.3	143.6	209.1	220.6	229.6	11.9	11.6	13.0	12.7	13.0
2100 Employees	16.8	27.3	37.6	40.9	42.7	2.3	2.2	2.3	2.4	2.4
2200 Employers	62.5	99.9	144.3	147.3	153.9	8.6	8.0	9.0	8.5	8.7
2300 Self-employed or non-employed	8.0	16.4	27.2	32.5	33.0	1.1	1.3	1.7	1.9	1.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	6.0	23.4	32.4	44.2	44.9	0.8	1.9	2.0	2.5	2.5
4100 Recurrent taxes on immovable property	0.0	9.4	9.7	21.9	22.0	0.0	0.8	0.6	1.3	1.2
4200 Recurrent taxes on net wealth	0.0	0.0	2.1	0.4	0.3	0.0	0.0	0.1	0.0	0.0
4300 Estate, inheritance and gift taxes	0.4	1.0	0.5	0.8	0.8	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	5.6	12.3	17.4	17.7	18.8	0.8	1.0	1.1	1.0	1.1
4500 Non-recurrent taxes	0.0	0.1	0.9	1.2	0.4	0.0	0.0	0.1	0.1	0.0
4600 Other recurrent taxes on property	0.0	0.6	1.9	2.3	2.6	0.0	0.0	0.1	0.1	0.1
5000 Taxes on goods and services	74.3	141.9	178.9	209.9	212.1	10.2	11.4	11.1	12.1	12.0
5100 Taxes on production, sale, transfer, etc	67.1	127.3	160.8	184.3	184.7	9.2	10.3	10.0	10.6	10.5
5110 General taxes	38.9	77.5	97.6	107.6	109.3	5.3	6.2	6.1	6.2	6.2
5111 Value added taxes	38.9	77.5	97.6	107.6	109.3	5.3	6.2	6.1	6.2	6.2
5120 Taxes on specific goods and services	28.0	49.8	63.2	76.7	75.4	3.8	4.0	3.9	4.4	4.3
5121 Excises	20.3	31.5	36.4	47.6	47.1	2.8	2.5	2.3	2.7	2.7
5200 Taxes on use of goods and perform activities	4.5	8.5	10.5	13.1	14.5	0.6	0.7	0.7	0.8	0.8
5300 Unallocable between 5100 and 5200	2.7	6.1	7.6	12.4	12.9	0.4	0.5	0.5	0.7	0.7
6000 Other taxes	0.0	27.3	31.9	22.2	23.9	0.0	2.2	2.0	1.3	1.4
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	0.0	16.2	11.8	..	..	0.0	0.9	0.7
Transfer component	..	..	0.1	7.1	2.6	..	..	0.0	0.4	0.1
Tax expenditure component	..	..	-0.1	9.1	9.1	..	..	0.0	0.5	0.5
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.3	1.5	2.2	4.6	3.4	0.2	0.1	0.1	0.3	0.2
Customs duties	0.8	1.5	2.2	2.3	2.3	0.1	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	2.3	1.1	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

StatLink  <https://doi.org/10.1787/888934210882>

Table 4.36. Italy, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	168.9	280.8	357.3	419.6	420.2	23.1	22.6	22.2	24.2	23.8
1000 Taxes on income, profits and capital gains	92.7	154.2	193.9	214.2	212.3	12.7	12.4	12.0	12.3	12.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	6.0	12.9	21.0	25.5	25.7	0.8	1.0	1.3	1.5	1.5
5000 Taxes on goods and services	69.3	113.6	142.5	179.8	182.1	9.5	9.2	8.8	10.4	10.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	7.7	77.2	103.2	83.1	86.3	1.1	6.2	6.4	4.8	4.9
1000 Taxes on income, profits and capital gains	4.0	12.7	25.6	16.6	16.6	0.6	1.0	1.6	1.0	0.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	10.5	11.5	18.7	19.2	0.0	0.8	0.7	1.1	1.1
5000 Taxes on goods and services	3.7	26.7	34.2	25.5	26.6	0.5	2.2	2.1	1.5	1.5
6000 Other taxes	0.0	27.3	31.9	22.2	23.9	0.0	2.2	2.0	1.3	1.4
Social Security Funds										
Total tax revenue	87.3	143.6	209.1	220.6	229.6	11.9	11.6	13.0	12.7	13.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	87.3	143.6	209.1	220.6	229.6	11.9	11.6	13.0	12.7	13.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

StatLink  <https://doi.org/10.1787/888934210901>

Table 4.37. Japan, tax revenue and % of GDP by selected tax category

	Billion JPY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	130 842.7	136 235.8	132 484.3	171 805.5	175 563.6	28.2	25.8	26.5	31.4	32.0
1000 Taxes on income, profits and capital gains	65 681.6	47 398.2	40 034.3	52 657.9	56 083.2	14.2	9.0	8.0	9.6	10.2
1100 Of individuals	36 393.6	28 677.3	24 662.7	32 324.6	33 491.8	7.8	5.4	4.9	5.9	6.1
1200 Corporate	29 288.0	18 720.9	15 371.6	20 333.3	22 591.4	6.3	3.5	3.1	3.7	4.1
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34 612.6	47 968.3	54 460.6	68 615.8	70 588.1	7.5	9.1	10.9	12.5	12.9
2100 Employees	13 895.0	19 829.9	23 592.6	32 577.8	33 656.3	3.0	3.8	4.7	6.0	6.1
2200 Employers	16 648.8	22 455.5	24 674.2	31 648.1	32 663.5	3.6	4.2	4.9	5.8	6.0
2300 Self-employed or non-employed	4 068.8	5 682.9	6 193.8	4 389.8	4 268.3	0.9	1.1	1.2	0.8	0.8
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	12 296.3	14 294.4	12 878.3	14 073.1	14 195.5	2.7	2.7	2.6	2.6	2.6
4100 Recurrent taxes on immovable property	7 098.5	10 413.7	10 225.0	10 323.1	10 385.7	1.5	2.0	2.0	1.9	1.9
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1 918.0	1 782.2	1 250.4	2 292.0	2 333.3	0.4	0.3	0.3	0.4	0.4
4400 Taxes on financial and capital transactions	3 279.8	2 098.5	1 402.9	1 458.0	1 476.5	0.7	0.4	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	17 916.8	26 227.2	24 730.2	36 031.3	34 251.8	3.9	5.0	5.0	6.6	6.2
5100 Taxes on production, sale, transfer, etc	15 646.5	23 180.2	22 160.4	33 581.7	31 754.0	3.4	4.4	4.4	6.1	5.8
5110 General taxes	5 778.3	12 350.3	12 675.2	22 249.2	22 496.4	1.2	2.3	2.5	4.1	4.1
5111 Value added taxes	5 778.3	12 350.3	12 675.2	22 249.2	22 496.4	1.2	2.3	2.5	4.1	4.1
5120 Taxes on specific goods and services	9 868.2	10 829.9	9 485.2	11 332.5	9 257.6	2.1	2.0	1.9	2.1	1.7
5121 Excises	8 637.2	9 837.0	8 622.4	10 241.0	8 120.8	1.9	1.9	1.7	1.9	1.5
5200 Taxes on use of goods and perform activities	2 270.3	3 047.0	2 569.8	2 449.6	2 497.8	0.5	0.6	0.5	0.4	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	335.4	347.7	381.1	427.4	445.0	0.1	0.1	0.1	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Tax Bureau, Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210920>

Table 4.38. Japan, tax revenue and % of GDP by level of government and main taxes

	Billion JPY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	62 779.7	52 720.8	43 707.4	64 284.1	64 224.1	13.5	10.0	8.8	11.7	11.7
1000 Taxes on income, profits and capital gains	44 379.1	30 536.2	23 372.1	33 782.5	35 402.6	9.6	5.8	4.7	6.2	6.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4 601.6	3 314.9	2 274.5	3 343.5	3 406.2	1.0	0.6	0.5	0.6	0.6
5000 Taxes on goods and services	13 799.0	18 869.7	18 060.9	27 158.1	25 413.7	3.0	3.6	3.6	5.0	4.6
6000 Other taxes	0.0	0.0	0.0	0.0	1.6	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	33 450.4	35 546.7	34 316.3	38 905.6	40 751.4	7.2	6.7	6.9	7.1	7.4
1000 Taxes on income, profits and capital gains	21 302.5	16 862.0	16 662.3	18 875.4	20 680.6	4.6	3.2	3.3	3.4	3.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7 694.7	10 979.5	10 603.8	10 729.6	10 789.3	1.7	2.1	2.1	2.0	2.0
5000 Taxes on goods and services	4 117.8	7 357.5	6 669.2	8 873.2	8 838.1	0.9	1.4	1.3	1.6	1.6
6000 Other taxes	335.4	347.7	381.1	427.4	443.4	0.1	0.1	0.1	0.1	0.1
Social Security Funds										
Total tax revenue	34 612.6	47 968.3	54 460.6	68 615.8	70 588.1	7.5	9.1	10.9	12.5	12.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34 612.6	47 968.3	54 460.6	68 615.8	70 588.1	7.5	9.1	10.9	12.5	12.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Tax Bureau, Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210939>

Table 4.39. Korea, tax revenue and % of GDP by selected tax category

	Billion KRW					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	37 261.7	136 295.0	295 968.0	465 470.0	506 548.0	18.4	20.9	22.4	25.4	26.8
1000 Taxes on income, profits and capital gains	12 203.5	39 254.0	82 905.0	149 420.0	172 976.0	6.0	6.0	6.3	8.1	9.1
1100 Of individuals	7 440.4	19 950.0	42 098.0	83 121.0	93 274.0	3.7	3.1	3.2	4.5	4.9
1200 Corporate	4 756.6	19 271.0	40 807.0	66 299.0	79 702.0	2.3	3.0	3.1	3.6	4.2
1300 Unallocable between 1100 and 1200	6.5	33.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3 760.0	22 759.0	69 090.0	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
2100 Employees	1 464.0	8 578.0	28 213.0	51 125.0	55 257.0	0.7	1.3	2.1	2.8	2.9
2200 Employers	1 694.0	9 409.0	30 856.0	54 063.0	58 712.0	0.8	1.4	2.3	2.9	3.1
2300 Self-employed or non-employed	602.0	4 772.0	10 021.0	14 488.0	14 691.0	0.3	0.7	0.8	0.8	0.8
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	152.8	258.0	714.0	1 376.0	1 492.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	4 388.9	16 846.0	33 516.0	54 406.0	58 811.0	2.2	2.6	2.5	3.0	3.1
4100 Recurrent taxes on immovable property	980.0	3 385.0	9 270.0	14 319.0	15 589.0	0.5	0.5	0.7	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	353.9	989.0	3 076.0	6 785.0	7 359.0	0.2	0.2	0.2	0.4	0.4
4400 Taxes on financial and capital transactions	2 959.7	11 935.0	21 170.0	33 302.0	35 863.0	1.5	1.8	1.6	1.8	1.9
4500 Non-recurrent taxes	95.3	537.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	16 497.5	52 271.0	99 769.0	129 065.0	133 095.0	8.1	8.0	7.5	7.0	7.0
5100 Taxes on production, sale, transfer, etc	16 023.5	50 023.0	96 573.0	121 293.0	125 207.0	7.9	7.7	7.3	6.6	6.6
5110 General taxes	6 964.4	23 212.0	51 800.0	74 361.0	77 471.0	3.4	3.6	3.9	4.1	4.1
5111 Value added taxes	6 964.4	23 212.0	51 800.0	74 361.0	77 471.0	3.4	3.6	3.9	4.1	4.1
5120 Taxes on specific goods and services	9 059.1	26 811.0	44 773.0	46 932.0	47 736.0	4.5	4.1	3.4	2.6	2.5
5121 Excises	4 923.7	18 155.0	31 340.0	35 779.0	36 218.0	2.4	2.8	2.4	1.9	1.9
5200 Taxes on use of goods and perform activities	473.9	2 248.0	3 196.0	7 772.0	7 888.0	0.2	0.3	0.2	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	259.1	4 907.0	9 974.0	11 527.0	11 514.0	0.1	0.8	0.8	0.6	0.6
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink  <https://doi.org/10.1787/888934210958>

Table 4.40. Korea, tax revenue and % of GDP by level of government and main taxes

	Billion KRW					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	27 140.8	92 935.0	177 718.0	265 385.0	293 570.0	13.4	14.3	13.4	14.5	15.5
1000 Taxes on income, profits and capital gains	11 655.2	35 824.0	75 352.0	134 685.0	155 969.0	5.7	5.5	5.7	7.3	8.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	29.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	866.3	5 866.0	11 288.0	16 946.0	19 920.0	0.4	0.9	0.9	0.9	1.1
5000 Taxes on goods and services	14 377.5	46 812.0	86 629.0	109 365.0	113 251.0	7.1	7.2	6.6	6.0	6.0
6000 Other taxes	212.5	4 433.0	4 449.0	4 389.0	4 430.0	0.1	0.7	0.3	0.2	0.2
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	6 360.9	20 601.0	49 160.0	80 409.0	84 318.0	3.1	3.2	3.7	4.4	4.5
1000 Taxes on income, profits and capital gains	548.3	3 430.0	7 553.0	14 735.0	17 007.0	0.3	0.5	0.6	0.8	0.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	123.5	258.0	714.0	1 376.0	1 492.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	3 522.6	10 980.0	22 228.0	37 460.0	38 891.0	1.7	1.7	1.7	2.0	2.1
5000 Taxes on goods and services	2 120.0	5 459.0	13 140.0	19 700.0	19 844.0	1.0	0.8	1.0	1.1	1.0
6000 Other taxes	46.6	474.0	5 525.0	7 138.0	7 084.0	0.0	0.1	0.4	0.4	0.4
Social Security Funds										
Total tax revenue	3 760.0	22 759.0	69 090.0	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3 760.0	22 759.0	69 090.0	119 676.0	128 660.0	1.9	3.5	5.2	6.5	6.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

StatLink  <https://doi.org/10.1787/888934210977>

Table 4.41. Latvia, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	2.0	5.2	8.4	9.1	..	29.1	28.7	31.4	31.2
1000 Taxes on income, profits and capital gains	..	0.5	1.3	2.2	2.0	..	7.0	7.2	8.2	7.1
1100 Of individuals	..	0.4	1.1	1.8	1.7	..	5.5	6.2	6.6	6.0
1200 Corporate	..	0.1	0.2	0.4	0.3	..	1.5	1.0	1.6	1.1
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.6	2.3	2.7	..	9.8	8.6	8.4	9.1
2100 Employees	..	0.2	0.4	0.6	0.8	..	2.4	2.2	2.3	2.7
2200 Employers	..	0.5	1.2	1.6	1.9	..	7.3	6.4	6.0	6.4
2300 Self-employed or non-employed	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.2	0.3	0.3	..	1.1	0.9	1.0	0.9
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.9	0.8
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.2	0.1	0.2	0.1
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.8	2.2	3.7	4.1	..	11.2	12.0	13.7	14.1
5100 Taxes on production, sale, transfer, etc	..	0.7	2.0	3.5	3.9	..	10.8	11.3	13.0	13.3
5110 General taxes	..	0.5	1.3	2.4	2.7	..	7.0	7.2	9.1	9.3
5111 Value added taxes	..	0.5	1.2	2.2	2.4	..	7.0	6.7	8.1	8.4
5120 Taxes on specific goods and services	..	0.3	0.7	1.0	1.2	..	3.8	4.1	3.9	4.1
5121 Excises	..	0.2	0.6	0.9	1.0	..	3.4	3.6	3.4	3.6
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.2	0.2	..	0.5	0.7	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.1	0.1	..	..	0.1	0.2	0.2
Customs duties	0.0	0.0	0.1	..	..	0.1	0.2	0.2
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934210996>

Table 4.42. Latvia, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	1.0	2.5	4.5	4.8	..	14.4	14.2	16.7	16.5
1000 Taxes on income, profits and capital gains	..	0.2	0.4	0.8	0.6	..	3.1	2.2	3.1	2.2
2000 Social security contributions	..	0.0	0.0	0.0	0.1	..	0.0	0.0	0.0	0.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	0.8	2.1	3.6	4.0	..	11.2	11.8	13.4	13.8
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.3	1.0	1.6	1.6	..	4.9	5.7	6.0	5.7
1000 Taxes on income, profits and capital gains	..	0.3	0.9	1.4	1.4	..	3.9	5.0	5.1	4.8
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.9	0.8
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	0.7	1.6	2.3	2.6	..	9.8	8.7	8.5	8.9
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.6	2.3	2.6	..	9.8	8.6	8.4	8.9
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211015>

Table 4.43. Lithuania, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	4.1	7.9	12.5	13.7	..	30.8	28.4	29.5	30.2
1000 Taxes on income, profits and capital gains	..	1.1	1.3	2.3	2.5	..	8.3	4.6	5.3	5.6
1100 Of individuals	..	1.0	1.0	1.6	1.8	..	7.6	3.6	3.8	4.1
1200 Corporate	..	0.1	0.3	0.6	0.7	..	0.7	1.0	1.5	1.5
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1.3	3.3	5.2	5.7	..	9.9	11.7	12.2	12.7
2100 Employees	..	0.1	0.6	1.1	1.2	..	0.8	2.3	2.5	2.6
2200 Employers	..	1.1	2.1	3.5	3.9	..	8.1	7.5	8.3	8.6
2300 Self-employed or non-employed	..	0.1	0.5	0.6	0.7	..	1.0	1.9	1.4	1.5
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.1	0.1	..	0.5	0.4	0.3	0.3
4100 Recurrent taxes on immovable property	..	0.1	0.1	0.1	0.1	..	0.5	0.4	0.3	0.3
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	1.6	3.3	4.9	5.2	..	12.1	11.7	11.6	11.6
5100 Taxes on production, sale, transfer, etc	..	1.6	3.2	4.8	5.2	..	11.6	11.5	11.4	11.4
5110 General taxes	..	1.1	2.2	3.3	3.6	..	8.1	7.8	7.9	7.8
5111 Value added taxes	..	1.0	2.2	3.3	3.5	..	7.5	7.8	7.8	7.8
5120 Taxes on specific goods and services	..	0.5	1.0	1.5	1.6	..	3.5	3.6	3.5	3.5
5121 Excises	..	0.4	0.9	1.3	1.4	..	3.2	3.2	3.2	3.2
5200 Taxes on use of goods and perform activities	..	0.1	0.1	0.1	0.1	..	0.5	0.3	0.2	0.2
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.1	0.1	..	..	0.2	0.3	0.3
Customs duties	0.1	0.1	0.1	..	..	0.2	0.2	0.3
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Detailed country tables".

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211034>

Table 4.44. Lithuania, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	2.7	4.5	7.0	7.6	..	20.3	16.0	16.6	16.9
1000 Taxes on income, profits and capital gains	..	1.1	1.3	2.3	2.5	..	8.3	4.6	5.3	5.6
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	1.6	3.2	4.8	5.1	..	12.0	11.4	11.3	11.3
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.1	0.1	0.1	0.2	..	0.6	0.5	0.3	0.4
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.1	0.1	..	0.5	0.4	0.3	0.3
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.0	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	1.3	3.3	5.2	5.7	..	9.9	11.7	12.2	12.7
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1.3	3.3	5.2	5.7	..	9.9	11.7	12.2	12.7
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211053>

Table 4.45. Luxembourg, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	3.7	8.5	15.1	21.4	23.9	33.5	36.9	37.5	37.6	39.7
1000 Taxes on income, profits and capital gains	1.5	3.1	5.5	8.0	9.4	13.5	13.5	13.6	14.0	15.6
1100 Of individuals	0.9	1.6	3.2	5.1	5.6	8.1	6.8	7.9	8.9	9.3
1200 Corporate	0.6	1.5	2.3	2.9	3.8	5.4	6.6	5.8	5.1	6.3
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.0	2.2	4.4	6.1	6.5	9.2	9.6	10.9	10.8	10.8
2100 Employees	0.4	1.0	2.0	2.8	3.0	3.5	4.3	5.0	4.9	4.9
2200 Employers	0.5	1.0	1.9	2.6	2.7	4.5	4.2	4.7	4.5	4.5
2300 Self-employed or non-employed	0.1	0.3	0.5	0.8	0.8	1.2	1.2	1.2	1.4	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.9	1.1	2.1	2.3	2.8	3.9	2.6	3.6	3.9
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1
4200 Recurrent taxes on net wealth	0.2	0.6	0.8	1.5	1.7	1.6	2.7	2.1	2.7	2.8
4300 Estate, inheritance and gift taxes	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2
4400 Taxes on financial and capital transactions	0.1	0.2	0.2	0.4	0.5	1.0	1.0	0.4	0.7	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.9	2.3	4.1	5.2	5.7	7.9	9.8	10.3	9.1	9.4
5100 Taxes on production, sale, transfer, etc	0.8	2.2	4.1	5.1	5.6	7.7	9.7	10.1	9.0	9.3
5110 General taxes	0.4	1.1	2.6	3.4	3.7	4.0	4.9	6.4	5.9	6.1
5111 Value added taxes	0.4	1.1	2.6	3.4	3.7	4.0	4.9	6.4	5.9	6.1
5120 Taxes on specific goods and services	0.4	1.1	1.5	1.7	1.9	3.7	4.8	3.7	3.1	3.1
5121 Excises	0.4	1.0	1.4	1.4	1.6	3.3	4.5	3.5	2.6	2.6
5200 Taxes on use of goods and perform activities	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	0.2	0.2	..	..	..	0.3	0.3
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.0	0.0	0.1	0.2	0.2	0.1	0.0	0.2	0.3
Customs duties	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Detailed country tables".

Source: General account of the State.

StatLink  <https://doi.org/10.1787/888934211072>

Table 4.46. Luxembourg, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	2.4	5.8	10.1	14.4	16.3	22.1	25.3	25.2	25.4	27.2
1000 Taxes on income, profits and capital gains	1.3	2.6	4.9	7.2	8.4	11.6	11.5	12.1	12.6	14.0
2000 Social security contributions	0.0	0.1	0.1	0.2	0.2	0.1	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.9	1.0	2.0	2.2	2.6	3.8	2.5	3.5	3.7
5000 Taxes on goods and services	0.8	2.2	4.1	5.1	5.5	7.7	9.6	10.2	8.9	9.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.2	0.5	0.7	0.9	1.1	2.1	2.1	1.6	1.5	1.8
1000 Taxes on income, profits and capital gains	0.2	0.5	0.6	0.8	1.0	1.9	2.0	1.5	1.4	1.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	1.0	2.2	4.3	6.0	6.3	9.1	9.4	10.6	10.5	10.5
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.0	2.2	4.3	6.0	6.3	9.1	9.4	10.6	10.5	10.5
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: General account of the State.

StatLink  <https://doi.org/10.1787/888934211091>

Table 4.47. Mexico, tax revenue and % of GDP by selected tax category

	Billion MXN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	102.0	767.2	1 716.2	3 527.0	3 797.9	12.1	11.5	12.8	16.1	16.2
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	1 572.0	1 671.5	4.1	4.1	5.1	7.2	7.1
1100 Of individuals	..	..	313.5	754.1	804.2	..	..	2.3	3.4	3.4
1200 Corporate	..	..	246.7	769.2	809.8	..	..	1.8	3.5	3.4
1300 Unallocable between 1100 and 1200	34.7	276.5	123.4	48.7	57.4	4.1	4.1	0.9	0.2	0.2
2000 Social security contributions	17.2	138.2	277.5	467.6	509.1	2.0	2.1	2.1	2.1	2.2
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17.2	138.2	277.5	467.6	509.1	2.0	2.1	2.1	2.1	2.2
3000 Taxes on payroll and workforce	1.8	11.2	36.9	84.1	93.3	0.2	0.2	0.3	0.4	0.4
4000 Taxes on property	1.9	14.0	39.0	67.8	77.1	0.2	0.2	0.3	0.3	0.3
4100 Recurrent taxes on immovable property	1.0	9.9	25.7	44.7	49.4	0.1	0.1	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.9	4.0	13.2	23.2	27.7	0.1	0.1	0.1	0.1	0.1
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	44.8	319.6	651.9	1 283.0	1 381.7	5.3	4.8	4.9	5.9	5.9
5100 Taxes on production, sale, transfer, etc	44.2	310.3	630.1	1 262.8	1 364.2	5.2	4.6	4.7	5.8	5.8
5110 General taxes	26.6	189.6	504.5	816.0	922.2	3.2	2.8	3.8	3.7	3.9
5111 Value added taxes	26.6	189.6	504.5	816.0	922.2	3.2	2.8	3.8	3.7	3.9
5120 Taxes on specific goods and services	17.5	120.7	125.6	446.7	442.0	2.1	1.8	0.9	2.0	1.9
5121 Excises	10.1	86.2	86.1	378.5	358.6	1.2	1.3	0.6	1.7	1.5
5200 Taxes on use of goods and perform activities	0.7	9.3	21.8	20.3	17.5	0.1	0.1	0.2	0.1	0.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	1.6	7.7	27.4	52.5	65.2	0.2	0.1	0.2	0.2	0.3
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	40.3	46.8	49.1	..	..	0.3	0.2	0.2
Transfer component	..	..	9.7	1.0	1.2	..	..	0.1	0.0	0.0
Tax expenditure component	..	..	30.6	45.8	47.9	..	..	0.2	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211110>

Table 4.48. Mexico, tax revenue and % of GDP by level of government and main taxes

	Billion MXN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	81.4	600.5	1 351.5	2 859.3	3 073.4	9.7	9.0	10.1	13.0	13.1
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	1 572.0	1 671.5	4.1	4.1	5.1	7.2	7.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.8	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	44.6	318.1	645.6	1 254.9	1 355.6	5.3	4.8	4.8	5.7	5.8
6000 Other taxes	1.3	5.9	22.2	32.4	46.3	0.2	0.1	0.2	0.1	0.2
State/Regional										
Total tax revenue	2.2	20.5	58.3	144.2	153.7	0.3	0.3	0.4	0.7	0.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.0	11.2	36.8	84.1	93.3	0.1	0.2	0.3	0.4	0.4
4000 Taxes on property	0.9	7.0	13.1	26.1	28.7	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.1	1.3	5.8	26.8	24.3	0.0	0.0	0.0	0.1	0.1
6000 Other taxes	0.2	0.9	2.5	7.2	7.4	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	1.3	8.0	29.0	56.0	61.7	0.1	0.1	0.2	0.3	0.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.0	6.9	25.8	41.8	48.4	0.1	0.1	0.2	0.2	0.2
5000 Taxes on goods and services	0.1	0.2	0.5	1.4	1.7	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.9	2.6	12.8	11.5	0.0	0.0	0.0	0.1	0.0
Social Security Funds										
Total tax revenue	17.2	138.2	277.5	467.6	509.1	2.0	2.1	2.1	2.1	2.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	17.2	138.2	277.5	467.6	509.1	2.0	2.1	2.1	2.1	2.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211129>

Table 4.49. Netherlands, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	104.4	166.8	227.9	285.7	300.3	39.7	36.9	35.7	38.7	38.8
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	85.8	88.8	12.8	9.6	9.9	11.6	11.5
1100 Of individuals	25.8	25.1	49.0	61.6	61.7	9.8	5.6	7.7	8.3	8.0
1200 Corporate	7.9	18.1	14.6	24.2	27.1	3.0	4.0	2.3	3.3	3.5
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	39.1	64.5	82.7	101.9	108.0	14.9	14.3	12.9	13.8	14.0
2100 Employees	24.1	35.3	41.6	39.9	41.8	9.2	7.8	6.5	5.4	5.4
2200 Employers	7.8	18.7	29.4	37.7	40.7	3.0	4.1	4.6	5.1	5.3
2300 Self-employed or non-employed	7.1	10.5	11.7	24.3	25.6	2.7	2.3	1.8	3.3	3.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.8	8.8	8.8	11.5	12.1	1.5	1.9	1.4	1.6	1.6
4100 Recurrent taxes on immovable property	1.7	3.1	4.2	6.9	7.4	0.7	0.7	0.7	0.9	1.0
4200 Recurrent taxes on net wealth	0.6	0.8	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.5	1.5	1.7	1.8	1.7	0.2	0.3	0.3	0.2	0.2
4400 Taxes on financial and capital transactions	1.0	3.4	2.8	2.7	3.0	0.4	0.8	0.4	0.4	0.4
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	27.6	49.5	71.9	85.7	90.5	10.5	10.9	11.2	11.6	11.7
5100 Taxes on production, sale, transfer, etc	25.1	44.9	64.2	76.8	81.5	9.5	9.9	10.1	10.4	10.5
5110 General taxes	17.2	28.9	42.7	49.9	52.8	6.5	6.4	6.7	6.8	6.8
5111 Value added taxes	17.2	28.8	42.7	49.8	52.7	6.5	6.4	6.7	6.8	6.8
5120 Taxes on specific goods and services	7.9	16.0	21.6	26.9	28.7	3.0	3.5	3.4	3.6	3.7
5121 Excises	6.0	13.8	18.4	19.7	21.0	2.3	3.0	2.9	2.7	2.7
5200 Taxes on use of goods and perform activities	2.5	4.6	7.6	8.8	9.1	1.0	1.0	1.2	1.2	1.2
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.3	0.8	1.0	0.9	0.8	0.1	0.2	0.2	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.5	1.6	2.0	3.2	3.4	0.6	0.4	0.3	0.4	0.4
Customs duties	..	1.3	1.7	2.4	2.5	..	0.3	0.3	0.3	0.3
SRF contributions	..	..	..	0.5	0.6	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211148>

Table 4.50. Netherlands, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	61.4	95.1	135.1	170.4	178.4	23.3	21.0	21.1	23.1	23.1
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	85.8	88.8	12.8	9.6	9.9	11.6	11.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	5.7	4.6	6.2	6.7	0.8	1.3	0.7	0.8	0.9
5000 Taxes on goods and services	25.3	45.4	66.2	77.6	82.2	9.6	10.0	10.4	10.5	10.6
6000 Other taxes	0.3	0.8	0.8	0.9	0.8	0.1	0.2	0.1	0.1	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	2.5	5.6	8.1	10.2	10.5	0.9	1.2	1.3	1.4	1.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.7	3.1	4.2	5.3	5.5	0.7	0.7	0.7	0.7	0.7
5000 Taxes on goods and services	0.8	2.5	3.7	4.8	5.0	0.3	0.6	0.6	0.7	0.6
6000 Other taxes	0.0	0.0	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	39.1	64.5	82.7	101.9	108.0	14.9	14.3	12.9	13.8	14.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	39.1	64.5	82.7	101.9	108.0	14.9	14.3	12.9	13.8	14.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Social security contributions and local taxes: Central Bureau of Statistics. Other taxes: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211167>

Table 4.51. New Zealand, tax revenue and % of GDP by selected tax category

	Billion NZD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	27.5	39.8	62.3	92.6	99.8	36.2	32.5	30.3	31.6	32.9
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	51.5	56.2	21.6	19.5	16.3	17.6	18.5
1100 Of individuals	13.2	17.1	23.5	35.0	37.5	17.4	14.0	11.4	11.9	12.3
1200 Corporate	1.8	4.9	7.6	13.6	15.6	2.3	4.0	3.7	4.6	5.1
1300 Unallocable between 1100 and 1200	1.4	1.8	2.4	2.9	3.1	1.9	1.5	1.1	1.0	1.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.9	2.1	4.1	5.5	5.8	2.5	1.7	2.0	1.9	1.9
4100 Recurrent taxes on immovable property	1.7	2.0	4.0	5.4	5.7	2.3	1.7	2.0	1.9	1.9
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	9.2	13.8	24.7	35.6	37.8	12.1	11.3	12.0	12.2	12.5
5100 Taxes on production, sale, transfer, etc	8.7	12.9	23.1	33.2	35.3	11.4	10.5	11.2	11.3	11.6
5110 General taxes	6.2	9.9	19.1	28.0	29.5	8.1	8.1	9.3	9.5	9.7
5111 Value added taxes	6.2	9.9	19.1	28.0	29.5	8.1	8.1	9.3	9.5	9.7
5120 Taxes on specific goods and services	2.5	3.0	4.0	5.3	5.8	3.3	2.5	1.9	1.8	1.9
5121 Excises	1.9	2.1	1.8	2.2	2.6	2.5	1.8	0.9	0.8	0.9
5200 Taxes on use of goods and perform activities	0.5	0.9	1.6	2.4	2.6	0.7	0.7	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	1.1	2.8	2.2	2.8	..	0.9	1.4	0.7	0.9
Transfer component	..	0.7	1.8	1.0	1.2	..	0.6	0.9	0.3	0.4
Tax expenditure component	..	0.3	1.0	1.2	1.5	..	0.3	0.5	0.4	0.5

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <https://doi.org/10.1787/888934211186>

Table 4.52. New Zealand, tax revenue and % of GDP by level of government and main taxes

	Billion NZD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	25.8	37.5	57.9	86.6	93.3	34.0	30.7	28.1	29.5	30.7
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	51.5	56.2	21.6	19.5	16.3	17.6	18.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.1	0.1	0.1	0.1	0.4	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	9.1	13.6	24.3	35.0	37.0	12.0	11.1	11.8	11.9	12.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	1.7	2.3	4.5	6.1	6.6	2.2	1.9	2.2	2.1	2.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.6	2.0	4.0	5.4	5.7	2.0	1.7	2.0	1.9	1.9
5000 Taxes on goods and services	0.1	0.2	0.4	0.6	0.9	0.2	0.2	0.2	0.2	0.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <https://doi.org/10.1787/888934211205>

Table 4.53. Norway, tax revenue and % of GDP by selected tax category

	Billion NOK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	301.8	628.0	1 083.3	1 277.9	1 397.2	40.2	41.7	41.8	38.8	39.6
1000 Taxes on income, profits and capital gains	106.3	284.2	512.2	499.7	582.9	14.2	18.9	19.8	15.2	16.5
1100 Of individuals	79.1	152.0	256.5	339.1	353.4	10.5	10.1	9.9	10.3	10.0
1200 Corporate	27.2	132.2	255.7	160.6	229.6	3.6	8.8	9.9	4.9	6.5
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	79.4	132.2	243.0	339.8	356.6	10.6	8.8	9.4	10.3	10.1
2100 Employees	25.3	45.2	81.0	119.0	124.5	3.4	3.0	3.1	3.6	3.5
2200 Employers	50.1	79.2	148.0	197.8	208.2	6.7	5.3	5.7	6.0	5.9
2300 Self-employed or non-employed	3.9	7.8	13.9	23.0	24.0	0.5	0.5	0.5	0.7	0.7
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	1.9	2.0	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	8.9	14.4	28.5	41.9	43.9	1.2	1.0	1.1	1.3	1.2
4100 Recurrent taxes on immovable property	2.2	2.7	7.1	13.6	14.2	0.3	0.2	0.3	0.4	0.4
4200 Recurrent taxes on net wealth	5.1	7.7	13.2	19.0	20.1	0.7	0.5	0.5	0.6	0.6
4300 Estate, inheritance and gift taxes	0.4	1.3	2.4	0.1	0.1	0.1	0.1	0.1	0.0	0.0
4400 Taxes on financial and capital transactions	1.1	2.7	5.9	9.2	9.6	0.1	0.2	0.2	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	107.3	197.2	299.5	394.6	411.8	14.3	13.1	11.6	12.0	11.7
5100 Taxes on production, sale, transfer, etc	102.9	185.9	284.6	376.3	392.8	13.7	12.3	11.0	11.4	11.1
5110 General taxes	56.7	125.0	201.8	284.5	297.9	7.6	8.3	7.8	8.6	8.4
5111 Value added taxes	56.7	124.2	201.2	283.5	296.9	7.6	8.2	7.8	8.6	8.4
5120 Taxes on specific goods and services	46.2	60.9	82.8	91.7	94.9	6.2	4.0	3.2	2.8	2.7
5121 Excises	37.5	54.9	76.3	81.3	84.0	5.0	3.6	2.9	2.5	2.4
5200 Taxes on use of goods and perform activities	4.4	11.3	14.9	18.3	19.0	0.6	0.7	0.6	0.6	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.2	4.0	4.0	..	..	0.0	0.1	0.1
Transfer component	..	..	1.2	3.2	3.2	..	..	0.0	0.1	0.1
Tax expenditure component	..	..	0.1	0.8	0.8	..	..	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Norway; National Accounts.

StatLink  <https://doi.org/10.1787/888934211224>

Table 4.54. Norway, tax revenue and % of GDP by level of government and main taxes

	Billion NOK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	165.4	532.5	935.7	1 075.0	1 183.5	22.1	35.3	36.1	32.6	33.5
1000 Taxes on income, profits and capital gains	50.6	198.4	381.0	324.7	398.2	6.8	13.2	14.7	9.9	11.3
2000 Social security contributions	4.7	132.2	243.0	339.8	356.6	0.6	8.8	9.4	10.3	10.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	1.9	2.0	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	3.4	6.8	13.7	15.6	16.7	0.5	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	106.7	195.1	298.0	393.0	410.1	14.2	12.9	11.5	11.9	11.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	61.6	95.5	147.7	202.9	213.7	8.2	6.3	5.7	6.2	6.1
1000 Taxes on income, profits and capital gains	55.7	85.8	131.2	175.0	184.8	7.4	5.7	5.1	5.3	5.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.5	7.6	14.9	26.3	27.3	0.7	0.5	0.6	0.8	0.8
5000 Taxes on goods and services	0.4	2.1	1.6	1.6	1.7	0.1	0.1	0.1	0.1	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	74.8	0.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	74.6	0.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistics Norway; National Accounts.

StatLink  <https://doi.org/10.1787/888934211243>

Table 4.55. Poland, tax revenue and % of GDP by selected tax category

	Billion PLN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	246.0	453.3	678.9	745.5	..	32.9	31.4	34.1	35.2
1000 Taxes on income, profits and capital gains	..	50.3	91.0	137.5	157.0	..	6.7	6.3	6.9	7.4
1100 Of individuals	..	32.4	62.9	99.1	112.7	..	4.3	4.4	5.0	5.3
1200 Corporate	..	17.9	28.1	38.4	44.3	..	2.4	1.9	1.9	2.1
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	96.4	156.0	254.9	277.7	..	12.9	10.8	12.8	13.1
2100 Employees	..	42.4	60.2	105.8	115.8	..	5.7	4.2	5.3	5.5
2200 Employers	..	41.1	65.4	100.9	108.7	..	5.5	4.5	5.1	5.1
2300 Self-employed or non-employed	..	12.9	30.4	48.2	53.2	..	1.7	2.1	2.4	2.5
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.6	3.7	4.5	4.7	..	0.2	0.3	0.2	0.2
4000 Taxes on property	..	10.6	19.1	27.1	27.9	..	1.4	1.3	1.4	1.3
4100 Recurrent taxes on immovable property	..	8.4	16.4	23.8	24.3	..	1.1	1.1	1.2	1.1
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.2	0.3	0.3	0.3	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	2.0	2.4	3.0	3.2	..	0.3	0.2	0.2	0.2
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	86.9	182.8	253.9	277.2	..	11.6	12.6	12.8	13.1
5100 Taxes on production, sale, transfer, etc	..	84.9	176.0	246.5	268.2	..	11.4	12.2	12.4	12.7
5110 General taxes	..	51.6	109.7	154.7	172.2	..	6.9	7.6	7.8	8.1
5111 Value added taxes	..	51.6	109.7	154.7	172.2	..	6.9	7.6	7.8	8.1
5120 Taxes on specific goods and services	..	33.3	66.3	91.9	96.0	..	4.5	4.6	4.6	4.5
5121 Excises	..	27.2	62.0	79.0	82.1	..	3.6	4.3	4.0	3.9
5200 Taxes on use of goods and perform activities	..	2.0	6.8	7.4	9.0	..	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.3	0.6	1.0	1.1	..	0.0	0.0	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.7	3.6	3.9	..	..	0.1	0.2	0.2
Customs duties	1.6	3.5	3.9	..	..	0.1	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211262>

Table 4.56. Poland, tax revenue and % of GDP by level of government and main taxes

	Billion PLN					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	126.9	238.4	334.1	369.0	..	17.0	16.5	16.8	17.4
1000 Taxes on income, profits and capital gains	..	40.0	57.7	83.4	95.2	..	5.3	4.0	4.2	4.5
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.6	3.7	4.5	4.7	..	0.2	0.3	0.2	0.2
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	85.3	177.0	246.2	269.1	..	11.4	12.2	12.4	12.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	22.7	57.1	86.2	94.9	..	3.0	4.0	4.3	4.5
1000 Taxes on income, profits and capital gains	..	10.3	33.3	54.1	61.8	..	1.4	2.3	2.7	2.9
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	10.6	19.1	27.1	27.9	..	1.4	1.3	1.4	1.3
5000 Taxes on goods and services	..	1.5	4.1	4.1	4.2	..	0.2	0.3	0.2	0.2
6000 Other taxes	..	0.3	0.6	1.0	1.1	..	0.0	0.0	0.1	0.1
Social Security Funds										
Total tax revenue	..	96.4	156.0	254.9	277.7	..	12.9	10.8	12.8	13.1
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	96.4	156.0	254.9	277.7	..	12.9	10.8	12.8	13.1
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211281>

Table 4.57. Portugal, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	14.8	39.9	54.7	66.9	71.1	26.5	31.1	30.5	34.1	34.8
1000 Taxes on income, profits and capital gains	3.8	11.7	14.6	18.9	20.1	6.8	9.1	8.2	9.6	9.8
1100 Of individuals	2.4	6.9	9.6	12.6	13.3	4.2	5.4	5.4	6.4	6.5
1200 Corporate	1.2	4.7	4.9	6.3	6.8	2.1	3.7	2.7	3.2	3.3
1300 Unallocable between 1100 and 1200	0.3	0.0	0.1	0.0	0.0	0.5	0.0	0.0	0.0	0.0
2000 Social security contributions	4.0	10.2	15.5	18.0	19.1	7.2	7.9	8.6	9.2	9.4
2100 Employees	1.5	4.3	6.7	7.6	7.7	2.6	3.3	3.7	3.9	3.8
2200 Employers	2.4	5.9	8.8	10.3	11.4	4.3	4.6	4.9	5.3	5.6
2300 Self-employed or non-employed	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	1.5	1.9	2.7	2.9	0.7	1.1	1.1	1.4	1.4
4100 Recurrent taxes on immovable property	0.1	0.5	1.1	1.6	1.6	0.2	0.4	0.6	0.8	0.8
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.2	0.9	0.8	1.1	1.2	0.3	0.7	0.5	0.6	0.6
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	6.6	16.3	22.2	26.8	28.3	11.7	12.7	12.3	13.7	13.9
5100 Taxes on production, sale, transfer, etc	6.4	15.8	21.4	25.8	27.1	11.5	12.3	11.9	13.2	13.3
5110 General taxes	2.9	9.7	13.5	16.8	17.9	5.2	7.6	7.5	8.6	8.7
5111 Value added taxes	2.9	9.7	13.5	16.8	17.9	5.2	7.6	7.5	8.6	8.7
5120 Taxes on specific goods and services	3.5	6.1	7.9	9.0	9.2	6.3	4.8	4.4	4.6	4.5
5121 Excises	2.1	4.5	5.7	6.1	6.2	3.7	3.5	3.2	3.1	3.1
5200 Taxes on use of goods and perform activities	0.1	0.4	0.7	1.0	1.2	0.2	0.3	0.4	0.5	0.6
5300 Unallocable between 5100 and 5200	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.3	0.5	0.6	0.7	0.1	0.2	0.3	0.3	0.3
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.2	0.2	0.2	0.3	0.4	0.3	0.2	0.1	0.2	0.2
Customs duties	..	0.2	0.2	0.2	0.2	..	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autónomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regiões Autónomas da Madeira e dos Açores.

StatLink  <https://doi.org/10.1787/888934211300>

Table 4.58. Portugal, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	9.8	27.8	36.5	44.9	47.5	17.6	21.6	20.3	22.9	23.3
1000 Taxes on income, profits and capital gains	3.6	11.1	13.6	17.7	18.8	6.4	8.7	7.6	9.0	9.2
2000 Social security contributions	0.0	1.3	1.9	2.1	2.1	0.0	1.0	1.1	1.1	1.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.3	0.2	0.4	0.4	0.1	0.2	0.1	0.2	0.2
5000 Taxes on goods and services	6.1	14.8	20.3	24.2	25.6	10.9	11.5	11.3	12.4	12.5
6000 Other taxes	0.0	0.3	0.5	0.6	0.7	0.1	0.2	0.3	0.3	0.3
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.8	2.5	3.6	4.7	5.1	1.5	2.0	2.0	2.4	2.5
1000 Taxes on income, profits and capital gains	0.2	0.6	1.1	1.2	1.3	0.4	0.4	0.6	0.6	0.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	1.2	1.7	2.3	2.5	0.6	0.9	1.0	1.2	1.2
5000 Taxes on goods and services	0.3	0.7	0.8	1.2	1.4	0.5	0.6	0.5	0.6	0.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	4.0	9.4	14.4	16.9	18.1	7.2	7.3	8.0	8.6	8.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	4.0	8.8	13.5	15.8	17.0	7.2	6.9	7.5	8.1	8.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.5	0.8	1.0	1.1	0.0	0.4	0.5	0.5	0.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autónomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Seguranta Social, Contas de Gerência das Regiões Autónomas da Madeira e dos Açores.

StatLink  <https://doi.org/10.1787/888934211319>

Table 4.59. Slovak Republic, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	10.6	19.2	28.9	30.8	..	33.6	28.1	34.2	34.3
1000 Taxes on income, profits and capital gains	..	2.2	3.6	6.0	6.4	..	6.9	5.3	7.1	7.1
1100 Of individuals	..	1.1	1.8	2.9	3.2	..	3.3	2.6	3.4	3.6
1200 Corporate	..	0.8	1.7	2.9	2.9	..	2.6	2.4	3.5	3.3
1300 Unallocable between 1100 and 1200	..	0.3	0.2	0.2	0.2	..	1.0	0.2	0.2	0.2
2000 Social security contributions	..	4.4	8.2	12.4	13.2	..	13.9	12.0	14.7	14.8
2100 Employees	..	0.9	2.1	2.9	3.3	..	2.8	3.1	3.5	3.6
2200 Employers	..	2.9	4.6	7.3	7.9	..	9.0	6.7	8.6	8.8
2300 Self-employed or non-employed	..	0.7	1.5	2.2	2.1	..	2.1	2.2	2.6	2.3
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.2	0.3	0.4	0.4	..	0.6	0.4	0.4	0.4
4100 Recurrent taxes on immovable property	..	0.1	0.3	0.4	0.4	..	0.5	0.4	0.4	0.4
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	3.9	7.1	10.2	10.8	..	12.2	10.5	12.1	12.0
5100 Taxes on production, sale, transfer, etc	..	3.6	6.6	9.5	10.0	..	11.5	9.7	11.2	11.2
5110 General taxes	..	2.2	4.2	5.9	6.3	..	6.8	6.1	7.0	7.1
5111 Value added taxes	..	2.2	4.2	5.9	6.3	..	6.8	6.1	7.0	7.1
5120 Taxes on specific goods and services	..	1.5	2.4	3.6	3.7	..	4.6	3.5	4.2	4.1
5121 Excises	..	1.0	2.1	2.8	2.9	..	3.1	3.1	3.3	3.3
5200 Taxes on use of goods and perform activities	..	0.2	0.4	0.6	0.6	..	0.7	0.6	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.1	0.2	0.2	..	0.0	0.2	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.3	0.3	0.3	..	..	0.4	0.3	0.3
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.2	0.2	..	..	0.2	0.2	0.2
Customs duties	0.1	0.1	0.1	..	..	0.2	0.2	0.2
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211338>

Table 4.60. Slovak Republic, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	6.2	10.5	16.2	17.2	..	19.5	15.5	19.2	19.2
1000 Taxes on income, profits and capital gains	..	2.2	3.6	6.0	6.4	..	6.9	5.3	7.1	7.1
2000 Social security contributions	..	0.1	0.2	0.4	0.4	..	0.3	0.3	0.5	0.5
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.0	0.0	0.0	..	0.2	0.0	0.0	0.0
5000 Taxes on goods and services	..	3.9	6.7	9.9	10.4	..	12.2	9.9	11.7	11.6
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.1	0.5	0.5	0.6	..	0.5	0.8	0.6	0.6
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.3	0.4	0.4	..	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	..	0.0	0.3	0.2	0.2	..	0.0	0.4	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	4.3	7.9	12.0	12.8	..	13.6	11.7	14.2	14.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	4.3	7.9	12.0	12.8	..	13.6	11.7	14.2	14.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211357>

Table 4.61. Slovenia, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	..	7.1	13.8	16.0	17.1	..	37.7	37.8	37.1	37.4
1000 Taxes on income, profits and capital gains	..	1.3	2.7	3.0	3.3	..	6.8	7.4	6.9	7.3
1100 Of individuals	..	1.0	2.0	2.2	2.4	..	5.5	5.6	5.1	5.3
1200 Corporate	..	0.2	0.7	0.8	0.9	..	1.1	1.8	1.8	1.9
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
2000 Social security contributions	..	2.8	5.8	6.6	7.1	..	15.0	15.8	15.4	15.5
2100 Employees	..	1.4	2.8	3.2	3.5	..	7.7	7.7	7.6	7.6
2200 Employers	..	1.0	2.1	2.4	2.6	..	5.4	5.7	5.6	5.7
2300 Self-employed or non-employed	..	0.4	0.9	1.0	1.0	..	1.9	2.5	2.3	2.2
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.3	0.0	0.0	0.0	..	1.5	0.1	0.1	0.0
4000 Taxes on property	..	0.1	0.2	0.3	0.3	..	0.6	0.6	0.6	0.6
4100 Recurrent taxes on immovable property	..	0.1	0.2	0.2	0.2	..	0.4	0.5	0.5	0.5
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	2.6	5.1	6.1	6.4	..	13.8	13.9	14.1	14.0
5100 Taxes on production, sale, transfer, etc	..	2.5	4.8	5.7	6.0	..	13.2	13.3	13.2	13.0
5110 General taxes	..	1.6	2.9	3.5	3.8	..	8.7	8.1	8.1	8.2
5111 Value added taxes	..	1.6	2.9	3.5	3.8	..	8.5	8.1	8.1	8.2
5120 Taxes on specific goods and services	..	0.8	1.9	2.2	2.2	..	4.5	5.3	5.1	4.8
5121 Excises	..	0.6	1.6	1.7	1.7	..	3.1	4.3	4.0	3.7
5200 Taxes on use of goods and perform activities	..	0.1	0.2	0.4	0.4	..	0.6	0.6	0.9	1.0
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.1	0.1	..	..	0.2	0.2	0.1
Customs duties	0.1	0.1	0.1	..	..	0.2	0.1	0.1
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <https://doi.org/10.1787/888934211376>

Table 4.62. Slovenia, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	..	3.8	6.5	7.9	8.5	..	20.2	18.0	18.3	18.6
1000 Taxes on income, profits and capital gains	..	0.9	1.6	1.9	2.2	..	4.8	4.3	4.3	4.7
2000 Social security contributions	..	0.0	0.1	0.1	0.1	..	0.1	0.2	0.2	0.2
3000 Taxes on payroll and workforce	..	0.3	0.0	0.0	0.0	..	1.5	0.1	0.1	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	..	2.6	4.9	5.9	6.2	..	13.7	13.5	13.8	13.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.5	1.5	1.5	1.5	..	2.7	4.0	3.4	3.4
1000 Taxes on income, profits and capital gains	..	0.4	1.1	1.1	1.2	..	2.0	3.1	2.6	2.6
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.2	0.3	0.3	..	0.6	0.6	0.6	0.6
5000 Taxes on goods and services	..	0.0	0.1	0.1	0.1	..	0.1	0.3	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	2.8	5.7	6.6	7.0	..	14.8	15.7	15.3	15.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	2.8	5.7	6.6	7.0	..	14.8	15.7	15.3	15.3
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <https://doi.org/10.1787/888934211395>

Table 4.63. Spain, tax revenue and % of GDP by selected tax category

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	103.7	214.1	335.6	393.5	416.7	31.5	33.1	31.3	33.9	34.6
1000 Taxes on income, profits and capital gains	31.8	60.1	93.8	111.8	122.0	9.7	9.3	8.7	9.6	10.1
1100 Of individuals	22.5	41.2	74.1	85.8	92.3	6.9	6.4	6.9	7.4	7.7
1200 Corporate	9.1	18.9	19.7	26.0	29.7	2.8	2.9	1.8	2.2	2.5
1300 Unallocable between 1100 and 1200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	36.7	74.7	127.2	134.1	141.2	11.2	11.5	11.9	11.5	11.7
2100 Employees	6.0	11.7	19.4	20.6	21.6	1.8	1.8	1.8	1.8	1.8
2200 Employers	26.4	54.2	89.7	97.5	103.3	8.0	8.4	8.4	8.4	8.6
2300 Self-employed or non-employed	4.4	8.7	18.1	16.0	16.3	1.3	1.4	1.7	1.4	1.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.7	13.8	22.2	29.5	30.3	1.7	2.1	2.1	2.5	2.5
4100 Recurrent taxes on immovable property	1.5	4.0	9.7	13.2	13.2	0.5	0.6	0.9	1.1	1.1
4200 Recurrent taxes on net wealth	0.6	1.4	0.7	2.1	2.2	0.2	0.2	0.1	0.2	0.2
4300 Estate, inheritance and gift taxes	0.4	1.4	2.4	2.7	2.7	0.1	0.2	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.5	5.9	7.6	8.5	9.3	0.8	0.9	0.7	0.7	0.8
4500 Non-recurrent taxes	0.6	1.1	1.8	3.0	2.9	0.2	0.2	0.2	0.3	0.2
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	29.4	65.5	92.3	118.0	123.0	9.0	10.1	8.6	10.2	10.2
5100 Taxes on production, sale, transfer, etc	26.7	59.4	85.0	109.4	113.8	8.1	9.2	7.9	9.4	9.5
5110 General taxes	16.6	37.8	55.6	75.8	79.5	5.1	5.8	5.2	6.5	6.6
5111 Value added taxes	16.3	37.8	55.3	75.6	79.3	5.0	5.8	5.2	6.5	6.6
5120 Taxes on specific goods and services	10.1	21.6	29.4	33.7	34.4	3.1	3.3	2.7	2.9	2.9
5121 Excises	6.0	18.0	24.4	26.5	26.8	1.8	2.8	2.3	2.3	2.2
5200 Taxes on use of goods and perform activities	2.6	6.1	7.4	8.6	9.1	0.8	0.9	0.7	0.7	0.8
5300 Unallocable between 5100 and 5200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.9	2.5	3.1	..	..	0.2	0.2	0.3
Transfer component	..	..	1.2	1.5	2.2	..	..	0.1	0.1	0.2
Tax expenditure component	..	..	0.7	0.9	1.0	..	..	0.1	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.5	1.0	1.5	2.6	2.7	0.2	0.2	0.1	0.2	0.2
Customs duties	..	1.0	1.5	1.9	1.9	..	0.2	0.1	0.2	0.2
SRF contributions	..	..	..	0.7	0.7	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Información Estadística del Ministerio de Hacienda (for national taxes). Cuentas de las Administraciones Públicas (for local taxes and social security) both published by Secretaría General Técnica del Ministerio de Hacienda.

StatLink  <https://doi.org/10.1787/888934211414>

Table 4.64. Spain, tax revenue and % of GDP by level of government and main taxes

	Billion EUR					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	53.7	104.7	135.9	161.9	173.8	16.3	16.2	12.7	13.9	14.4
1000 Taxes on income, profits and capital gains	29.5	51.0	60.6	63.8	71.7	9.0	7.9	5.6	5.5	6.0
2000 Social security contributions	0.4	2.3	3.5	3.4	3.5	0.1	0.4	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	0.4	0.1	0.4	0.4	0.1	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	23.4	51.1	71.7	94.2	98.0	7.1	7.9	6.7	8.1	8.1
6000 Other taxes	0.0	0.0	0.0	0.1	0.2	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	5.0	16.9	44.1	60.9	63.8	1.5	2.6	4.1	5.2	5.3
1000 Taxes on income, profits and capital gains	0.4	5.6	28.1	41.7	43.4	0.1	0.9	2.6	3.6	3.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.0	7.7	9.7	11.8	12.7	0.9	1.2	0.9	1.0	1.1
5000 Taxes on goods and services	1.6	3.6	6.3	7.4	7.7	0.5	0.6	0.6	0.6	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	8.1	19.0	30.3	37.4	38.7	2.5	2.9	2.8	3.2	3.2
1000 Taxes on income, profits and capital gains	1.9	3.5	5.2	6.3	6.9	0.6	0.5	0.5	0.5	0.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.3	5.8	12.4	17.2	17.2	0.7	0.9	1.2	1.5	1.4
5000 Taxes on goods and services	3.9	9.7	12.8	13.9	14.5	1.2	1.5	1.2	1.2	1.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	36.4	72.4	123.7	130.7	137.8	11.1	11.2	11.5	11.2	11.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	36.4	72.4	123.7	130.7	137.8	11.1	11.2	11.5	11.2	11.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Información Estadística del Ministerio de Hacienda (for national taxes). Cuentas de las Administraciones Públicas (for local taxes and social security) both published by Secretaría General Técnica del Ministerio de Hacienda.

StatLink  <https://doi.org/10.1787/888934211433>

Table 4.65. Sweden, tax revenue and % of GDP by selected tax category

	Billion SEK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	759.1	1 174.5	1 538.7	2 049.3	2 120.6	49.0	48.8	43.1	44.3	43.9
1000 Taxes on income, profits and capital gains	314.8	480.4	546.7	744.9	761.0	20.3	19.9	15.3	16.1	15.8
1100 Of individuals	291.1	392.6	430.9	616.3	623.6	18.8	16.3	12.1	13.3	12.9
1200 Corporate	23.7	87.8	115.8	128.6	137.4	1.5	3.6	3.2	2.8	2.8
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	205.9	307.0	384.7	443.1	463.3	13.3	12.7	10.8	9.6	9.6
2100 Employees	0.8	63.1	89.2	118.7	123.7	0.1	2.6	2.5	2.6	2.6
2200 Employers	196.9	237.5	288.4	320.4	335.4	12.7	9.9	8.1	6.9	6.9
2300 Self-employed or non-employed	8.1	5.6	7.5	4.8	4.8	0.5	0.2	0.2	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.8	-0.4	-0.8	-0.5	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	18.7	50.1	107.5	233.2	245.0	1.2	2.1	3.0	5.0	5.1
4000 Taxes on property	26.6	39.9	36.5	45.5	45.8	1.7	1.7	1.0	1.0	0.9
4100 Recurrent taxes on immovable property	8.9	23.3	26.4	32.9	33.2	0.6	1.0	0.7	0.7	0.7
4200 Recurrent taxes on net wealth	3.2	8.2	0.0	0.0	0.0	0.2	0.3	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.4	2.5	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	13.1	5.8	10.1	12.6	12.6	0.8	0.2	0.3	0.3	0.3
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	188.7	292.3	456.5	574.1	596.9	12.2	12.1	12.8	12.4	12.4
5100 Taxes on production, sale, transfer, etc	181.6	284.8	440.1	554.2	577.1	11.7	11.8	12.3	12.0	12.0
5110 General taxes	112.4	199.6	326.7	427.7	445.8	7.3	8.3	9.1	9.2	9.2
5111 Value added taxes	112.4	197.5	322.6	425.1	445.7	7.3	8.2	9.0	9.2	9.2
5120 Taxes on specific goods and services	69.2	85.2	113.4	126.4	131.3	4.5	3.5	3.2	2.7	2.7
5121 Excises	55.3	70.3	91.5	97.9	102.1	3.6	2.9	2.6	2.1	2.1
5200 Taxes on use of goods and perform activities	7.1	7.4	16.4	19.9	19.8	0.5	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	1.3	1.5	1.4	2.3	1.9	0.1	0.1	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	7.2	11.1	12.5	13.0	..	0.3	0.3	0.3	0.3
Customs duties	..	3.4	5.4	6.2	6.5	..	0.1	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.

StatLink  <https://doi.org/10.1787/888934211452>

Table 4.66. Sweden, tax revenue and % of GDP by level of government and main taxes

	Billion SEK					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	387.0	704.1	807.2	1 074.7	1 106.6	25.0	29.2	22.6	23.2	22.9
1000 Taxes on income, profits and capital gains	94.7	144.1	23.8	44.8	34.8	6.1	6.0	0.7	1.0	0.7
2000 Social security contributions	54.8	180.2	201.2	198.1	206.6	3.5	7.5	5.6	4.3	4.3
3000 Taxes on payroll and workforce	18.7	50.1	107.5	233.2	245.0	1.2	2.1	3.0	5.0	5.1
4000 Taxes on property	26.6	39.9	22.4	28.5	27.8	1.7	1.7	0.6	0.6	0.6
5000 Taxes on goods and services	187.8	288.5	450.8	567.8	590.4	12.1	12.0	12.6	12.3	12.2
6000 Other taxes	1.3	1.5	1.4	2.3	1.9	0.1	0.1	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	221.0	336.3	537.0	717.0	744.3	14.3	14.0	15.0	15.5	15.4
1000 Taxes on income, profits and capital gains	220.1	336.3	522.9	700.1	726.2	14.2	14.0	14.6	15.1	15.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	14.1	16.9	18.1	0.0	0.0	0.4	0.4	0.4
5000 Taxes on goods and services	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	151.1	126.8	183.5	245.0	256.7	9.7	5.3	5.1	5.3	5.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	151.1	126.8	183.5	245.0	256.7	9.7	5.3	5.1	5.3	5.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.

StatLink  <https://doi.org/10.1787/888934211471>

Table 4.67. Switzerland, tax revenue and % of GDP by selected tax category

	Billion CHF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	85.1	126.8	161.9	190.2	193.4	23.7	27.6	26.6	28.4	28.0
1000 Taxes on income, profits and capital gains	40.0	55.9	73.7	90.0	92.2	11.2	12.2	12.1	13.4	13.4
1100 Of individuals	27.7	37.6	51.3	57.5	59.3	7.7	8.2	8.4	8.6	8.6
1200 Corporate	6.3	11.2	16.2	20.4	22.1	1.8	2.4	2.7	3.1	3.2
1300 Unallocable between 1100 and 1200	6.1	7.1	6.2	12.1	10.8	1.7	1.6	1.0	1.8	1.6
2000 Social security contributions	19.9	30.6	38.3	44.9	45.7	5.5	6.7	6.3	6.7	6.6
2100 Employees	9.3	14.3	17.5	20.8	21.3	2.6	3.1	2.9	3.1	3.1
2200 Employers	9.3	14.3	17.6	20.9	21.3	2.6	3.1	2.9	3.1	3.1
2300 Self-employed or non-employed	1.3	2.0	3.2	3.2	3.1	0.4	0.4	0.5	0.5	0.5
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.6	12.2	12.3	14.2	14.2	2.1	2.7	2.0	2.1	2.1
4100 Recurrent taxes on immovable property	0.4	0.7	1.0	1.2	1.2	0.1	0.2	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	3.4	5.2	7.0	8.9	9.1	0.9	1.1	1.2	1.3	1.3
4300 Estate, inheritance and gift taxes	0.9	1.2	1.0	1.2	1.2	0.2	0.3	0.2	0.2	0.2
4400 Taxes on financial and capital transactions	2.2	4.3	2.4	2.0	1.7	0.6	0.9	0.4	0.3	0.2
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.6	0.8	0.9	1.0	1.1	0.2	0.2	0.2	0.1	0.2
5000 Taxes on goods and services	17.5	27.8	37.1	40.2	40.3	4.9	6.1	6.1	6.0	5.8
5100 Taxes on production, sale, transfer, etc	16.0	25.3	32.2	34.3	34.4	4.5	5.5	5.3	5.1	5.0
5110 General taxes	9.9	16.9	21.0	23.3	23.0	2.8	3.7	3.4	3.5	3.3
5111 Value added taxes	9.9	16.6	20.6	22.9	22.6	2.8	3.6	3.4	3.4	3.3
5120 Taxes on specific goods and services	6.1	8.3	11.1	11.0	11.3	1.7	1.8	1.8	1.6	1.6
5121 Excises	4.6	6.8	8.3	8.1	8.4	1.3	1.5	1.4	1.2	1.2
5200 Taxes on use of goods and perform activities	1.6	2.5	4.9	5.8	5.9	0.4	0.6	0.8	0.9	0.9
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.2	0.6	1.0	1.0	0.0	0.0	0.1	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 5 "Detailed country tables".

Source: Financial Statistics, Federal Finance Administration.

StatLink  <https://doi.org/10.1787/888934211490>

Table 4.68. Switzerland, tax revenue and % of GDP by level of government and main taxes

	Billion CHF					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	29.0	46.9	59.2	69.6	69.5	8.1	10.2	9.7	10.4	10.1
1000 Taxes on income, profits and capital gains	10.9	17.0	22.7	30.8	30.9	3.0	3.7	3.7	4.6	4.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	4.1	2.2	1.7	1.4	0.6	0.9	0.4	0.3	0.2
5000 Taxes on goods and services	16.0	25.7	34.3	37.1	37.1	4.5	5.6	5.6	5.5	5.4
6000 Other taxes	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	21.3	28.9	39.9	46.6	48.2	6.0	6.3	6.5	7.0	7.0
1000 Taxes on income, profits and capital gains	16.4	21.8	30.9	35.5	36.8	4.6	4.7	5.1	5.3	5.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.5	5.0	6.3	7.9	8.0	1.0	1.1	1.0	1.2	1.2
5000 Taxes on goods and services	1.4	2.1	2.7	3.0	3.0	0.4	0.4	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.3	0.4	0.0	0.0	0.0	0.0	0.1
Local government										
Total tax revenue	14.9	20.5	24.6	29.1	30.0	4.2	4.5	4.0	4.4	4.3
1000 Taxes on income, profits and capital gains	12.7	17.1	20.2	23.8	24.5	3.5	3.7	3.3	3.6	3.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.0	3.1	3.8	4.6	4.7	0.6	0.7	0.6	0.7	0.7
5000 Taxes on goods and services	0.1	0.1	0.1	0.2	0.2	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.2	0.6	0.6	0.6	0.0	0.0	0.1	0.1	0.1
Social Security Funds										
Total tax revenue	19.9	30.6	38.3	44.9	45.7	5.5	6.7	6.3	6.7	6.6
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	19.9	30.6	38.3	44.9	45.7	5.5	6.7	6.3	6.7	6.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

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. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in online chapter 6 "Tax revenues by sub-sectors of general government".

Source: Financial Statistics, Federal Finance Administration.

StatLink  <https://doi.org/10.1787/888934211509>

Table 4.69. Turkey, tax revenue and % of GDP by selected tax category

	Billion TRY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	0.1	40.3	287.9	773.4	901.5	14.5	23.5	24.7	24.7	24.0
1000 Taxes on income, profits and capital gains	0.0	11.9	61.3	165.3	217.7	4.9	6.9	5.3	5.3	5.8
1100 Of individuals	0.0	9.0	40.4	112.4	139.0	3.9	5.2	3.5	3.6	3.7
1200 Corporate	0.0	2.9	20.9	52.9	78.7	1.0	1.7	1.8	1.7	2.1
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.5	71.7	226.7	269.9	2.9	4.4	6.1	7.2	7.2
2100 Employees	0.0	2.7	26.9	86.4	101.7	1.1	1.6	2.3	2.8	2.7
2200 Employers	0.0	3.6	39.4	128.3	151.4	1.6	2.1	3.4	4.1	4.0
2300 Self-employed or non-employed	0.0	1.2	5.4	12.0	16.9	0.2	0.7	0.5	0.4	0.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	1.3	11.7	34.9	38.9	0.3	0.7	1.0	1.1	1.0
4100 Recurrent taxes on immovable property	0.0	0.2	2.7	6.8	8.7	0.0	0.1	0.2	0.2	0.2
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.2	0.7	0.9	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	1.1	8.8	27.3	29.3	0.3	0.6	0.8	0.9	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	16.9	137.3	336.3	365.0	4.1	9.9	11.8	10.7	9.7
5100 Taxes on production, sale, transfer, etc	0.0	16.3	131.9	324.9	351.5	4.0	9.5	11.3	10.4	9.4
5110 General taxes	0.0	9.7	62.5	155.7	178.6	2.9	5.7	5.4	5.0	4.8
5111 Value added taxes	0.0	9.7	62.5	155.7	178.6	2.7	5.7	5.4	5.0	4.8
5120 Taxes on specific goods and services	0.0	6.6	69.3	169.3	172.8	1.1	3.8	5.9	5.4	4.6
5121 Excises	0.0	4.7	57.3	138.3	133.9	0.1	2.8	4.9	4.4	3.6
5200 Taxes on use of goods and perform activities	0.0	0.6	5.4	11.3	13.5	0.1	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	2.7	5.9	10.3	10.0	2.4	1.6	0.5	0.3	0.3
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink  <https://doi.org/10.1787/888934211528>

Table 4.70. Turkey, tax revenue and % of GDP by level of government and main taxes

	Billion TRY					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	0.1	29.1	189.4	473.2	545.0	10.4	17.0	16.2	15.1	14.5
1000 Taxes on income, profits and capital gains	0.0	10.5	54.6	145.3	191.7	4.3	6.1	4.7	4.6	5.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.9	8.1	24.6	26.5	0.3	0.5	0.7	0.8	0.7
5000 Taxes on goods and services	0.0	15.2	124.0	299.4	322.7	3.6	8.9	10.6	9.6	8.6
6000 Other taxes	0.0	2.5	2.7	3.8	4.2	2.2	1.4	0.2	0.1	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.0	3.6	26.8	73.5	86.5	1.3	2.1	2.3	2.3	2.3
1000 Taxes on income, profits and capital gains	0.0	1.4	6.7	20.0	26.0	0.6	0.8	0.6	0.6	0.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.3	3.6	10.2	12.5	0.0	0.2	0.3	0.3	0.3
5000 Taxes on goods and services	0.0	1.7	13.3	36.8	42.3	0.5	1.0	1.1	1.2	1.1
6000 Other taxes	0.0	0.2	3.2	6.4	5.8	0.2	0.1	0.3	0.2	0.2
Social Security Funds										
Total tax revenue	0.0	7.5	71.7	226.7	269.9	2.9	4.4	6.1	7.2	7.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.5	71.7	226.7	269.9	2.9	4.4	6.1	7.2	7.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

StatLink  <https://doi.org/10.1787/888934211547>

Table 4.71. United Kingdom, tax revenue and % of GDP by selected tax category

	Billion GBP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	202.4	359.4	514.7	680.0	705.2	32.9	32.8	32.1	32.8	32.9
1000 Taxes on income, profits and capital gains	79.6	142.2	192.7	240.4	249.1	12.9	13.0	12.0	11.6	11.6
1100 Of individuals	59.5	104.1	147.0	185.6	192.8	9.7	9.5	9.2	9.0	9.0
1200 Corporate	20.1	38.1	45.7	54.8	56.3	3.3	3.5	2.9	2.6	2.6
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	130.4	135.0	5.6	5.5	6.1	6.3	6.3
2100 Employees	13.3	24.2	38.7	50.4	52.1	2.2	2.2	2.4	2.4	2.4
2200 Employers	20.0	34.0	55.9	76.6	79.2	3.2	3.1	3.5	3.7	3.7
2300 Self-employed or non-employed	1.2	2.0	2.8	3.4	3.7	0.2	0.2	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	1.8	2.6	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	16.5	41.1	61.8	85.6	88.4	2.7	3.8	3.9	4.1	4.1
4100 Recurrent taxes on immovable property	13.5	30.6	50.0	62.9	66.2	2.2	2.8	3.1	3.0	3.1
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	1.3	2.2	2.6	5.4	5.3	0.2	0.2	0.2	0.3	0.2
4400 Taxes on financial and capital transactions	1.8	8.4	9.1	17.1	16.7	0.3	0.8	0.6	0.8	0.8
4500 Non-recurrent taxes	0.0	0.0	0.0	0.3	0.3	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	62.8	115.8	162.9	221.7	230.1	10.2	10.6	10.2	10.7	10.7
5100 Taxes on production, sale, transfer, etc	59.4	110.8	155.5	214.0	222.0	9.6	10.1	9.7	10.3	10.4
5110 General taxes	34.1	65.0	97.6	142.4	149.1	5.5	5.9	6.1	6.9	7.0
5111 Value added taxes	34.1	65.0	97.6	142.4	149.1	5.5	5.9	6.1	6.9	7.0
5120 Taxes on specific goods and services	25.2	45.8	57.8	71.6	73.0	4.1	4.2	3.6	3.5	3.4
5121 Excises	19.7	37.3	45.5	48.7	49.1	3.2	3.4	2.8	2.4	2.3
5200 Taxes on use of goods and perform activities	3.4	5.0	7.4	7.8	8.1	0.6	0.5	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	7.5	4.7	30.2	31.3	29.0	1.2	0.4	1.9	1.5	1.4
Transfer component	0.5	3.4	23.7	27.3	25.0	0.1	0.3	1.5	1.3	1.2
Tax expenditure component	7.0	1.2	6.5	4.0	4.0	1.1	0.1	0.4	0.2	0.2
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.8	2.1	2.9	3.4	3.6	0.3	0.2	0.2	0.2	0.2
Customs duties	..	1.8	2.9	3.4	3.3	..	0.2	0.2	0.2	0.2

.. Not available

Note: Please note that the non-wastable tax credit data for the United Kingdom is on a cash basis and includes estimates in some years. Please see the footnotes in the table for the United Kingdom in chapter 5 for more information.

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink  <https://doi.org/10.1787/888934211566>

Table 4.72. United Kingdom, tax revenue and % of GDP by level of government and main taxes

	Billion GBP					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	151.9	282.8	388.2	513.0	531.0	24.7	25.8	24.2	24.8	24.8
1000 Taxes on income, profits and capital gains	79.6	142.2	192.7	240.4	249.1	12.9	13.0	12.0	11.6	11.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	1.8	2.6	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	11.4	26.9	35.5	52.5	52.8	1.9	2.5	2.2	2.5	2.5
5000 Taxes on goods and services	60.9	113.7	160.0	218.3	226.6	9.9	10.4	10.0	10.5	10.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	14.1	14.2	26.2	33.1	35.7	2.3	1.3	1.6	1.6	1.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.1	14.2	26.2	33.1	35.7	0.8	1.3	1.6	1.6	1.7
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	34.5	60.3	97.3	130.4	135.0	5.6	5.5	6.1	6.3	6.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	130.4	135.0	5.6	5.5	6.1	6.3	6.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink  <https://doi.org/10.1787/888934211585>

Table 4.73. United States, tax revenue and % of GDP by selected tax category

	Billion USD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Total tax revenue	1 552.4	2 900.5	3 517.1	5 225.9	5 031.7	26.0	28.3	23.5	26.7	24.4
1000 Taxes on income, profits and capital gains	701.7	1 453.9	1 488.7	2 342.8	2 274.6	11.8	14.2	9.9	12.0	11.0
1100 Of individuals	584.7	1 224.5	1 223.2	2 036.8	2 068.8	9.8	11.9	8.2	10.4	10.0
1200 Corporate	117.0	229.3	265.5	306.0	205.8	2.0	2.2	1.8	1.6	1.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	397.0	683.1	917.4	1 205.3	1 250.4	6.7	6.7	6.1	6.2	6.1
2100 Employees	173.9	305.6	406.4	543.3	568.3	2.9	3.0	2.7	2.8	2.8
2200 Employers	204.1	343.2	461.7	598.6	616.1	3.4	3.3	3.1	3.1	3.0
2300 Self-employed or non-employed	19.0	34.4	49.3	63.5	66.0	0.3	0.3	0.3	0.3	0.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	2.3	2.0	2.2	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	182.4	299.5	473.4	850.5	617.7	3.1	2.9	3.2	4.4	3.0
4100 Recurrent taxes on immovable property	161.5	254.7	438.6	545.8	562.0	2.7	2.5	2.9	2.8	2.7
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	15.8	35.6	19.7	28.5	28.5	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	2.1	4.4	7.5	16.5	17.1	0.0	0.0	0.1	0.1	0.1
4500 Non-recurrent taxes	0.0	0.0	0.0	250.0	0.0	0.0	0.0	0.0	1.3	0.0
4600 Other recurrent taxes on property	3.0	4.8	7.7	9.7	10.0	0.1	0.0	0.1	0.1	0.0
5000 Taxes on goods and services	271.3	464.0	635.3	825.2	886.9	4.6	4.5	4.2	4.2	4.3
5100 Taxes on production, sale, transfer, etc	235.2	404.1	546.7	722.0	777.1	3.9	3.9	3.6	3.7	3.8
5110 General taxes	125.6	221.4	295.1	394.7	411.9	2.1	2.2	2.0	2.0	2.0
5111 Value added taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5120 Taxes on specific goods and services	109.7	182.7	251.6	327.3	365.2	1.8	1.8	1.7	1.7	1.8
5121 Excises	65.0	108.6	146.6	162.2	164.4	1.1	1.1	1.0	0.8	0.8
5200 Taxes on use of goods and perform activities	36.1	59.9	88.6	103.2	109.8	0.6	0.6	0.6	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	6.2	36.5	171.9	177.0	194.7	0.1	0.4	1.1	0.9	0.9
Transfer component	4.4	26.9	101.8	127.6	137.0	0.1	0.3	0.7	0.7	0.7
Tax expenditure component	1.8	9.6	70.1	49.4	57.7	0.0	0.1	0.5	0.3	0.3

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

StatLink  <https://doi.org/10.1787/888934211604>

Table 4.74. United States, tax revenue and % of GDP by level of government and main taxes

	Billion USD					% of GDP				
	1990	2000	2010	2017	2018	1990	2000	2010	2017	2018
Federal or Central government										
Total tax revenue	632.2	1 316.6	1 288.7	2 292.3	1 979.0	10.6	12.8	8.6	11.7	9.6
1000 Taxes on income, profits and capital gains	569.7	1 201.3	1 176.8	1 890.5	1 795.3	9.6	11.7	7.9	9.7	8.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	11.6	28.1	15.1	273.2	22.9	0.2	0.3	0.1	1.4	0.1
5000 Taxes on goods and services	50.9	87.3	96.8	128.7	160.8	0.9	0.9	0.6	0.7	0.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	309.7	547.6	723.9	983.5	1 036.8	5.2	5.3	4.8	5.0	5.0
1000 Taxes on income, profits and capital gains	120.2	231.0	279.4	411.2	437.0	2.0	2.3	1.9	2.1	2.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	2.3	2.0	2.2	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	12.2	21.9	23.1	33.5	35.0	0.2	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	177.3	294.7	419.1	536.8	562.7	3.0	2.9	2.8	2.7	2.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	213.6	353.2	587.2	744.7	765.7	3.6	3.4	3.9	3.8	3.7
1000 Taxes on income, profits and capital gains	11.9	21.6	32.5	41.2	42.4	0.2	0.2	0.2	0.2	0.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	158.6	249.5	435.3	543.9	559.8	2.7	2.4	2.9	2.8	2.7
5000 Taxes on goods and services	43.1	82.0	119.4	159.7	163.5	0.7	0.8	0.8	0.8	0.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	397.0	683.1	917.4	1 205.3	1 250.4	6.7	6.7	6.1	6.2	6.1
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	397.0	683.1	917.4	1 205.3	1 250.4	6.7	6.7	6.1	6.2	6.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government":

<https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

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4.2. Memorandum tables

Table 4.75 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 4.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 4.76 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion it was decided that the data shown in this publication should continue to include taxes paid by government (see §7 of the Interpretative Guide in annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector) it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in §40 to §46, §47 and §3 to §4 of the Interpretative Guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

Table 4.75. Financing of social security benefits

As % of GDP

	Total					2018				
	1990	2000	2010	2017	2018	Social security contributions	Other taxes	Voluntary contributions to government	Compulsory contributions to private sector	Total
Australia	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Austria	13.0	14.4	14.1	14.6	14.8	14.7	0.0	0.1	0.0	14.8
Belgium	14.2	15.7	18.6	17.2	17.3	13.3	4.0	0.0	0.0	17.3
Canada	4.3	4.7	4.6	4.6	4.6	4.6	0.0	0.0	0.0	4.6
Chile	4.6	6.2	6.2	7.2	7.2	1.5	0.0	0.0	5.8	7.2
Colombia	0.9	2.6	7.1	5.4	5.9	1.8	0.0	0.0	4.0	5.9
Czech Republic	..	14.5	14.6	15.0	15.5	15.3	0.0	0.0	0.2	15.5
Denmark	1.1	2.0	1.3	0.9	0.8	0.0	0.0	0.7	0.1	0.8
Estonia	..	10.9	12.9	13.0	13.0	11.5	0.0	0.0	1.5	13.0
Finland	12.2	12.4	12.5	12.4	12.2	11.8	0.0	0.1	0.3	12.2
France	18.4	21.2	23.1	24.5	24.6	16.1	8.5	0.0	0.0	24.6
Germany	14.2	15.6	14.4	14.9	15.1	14.5	0.0	0.2	0.4	15.1
Greece	7.6	10.1	10.9	11.5	11.6	11.6	0.0	0.0	0.0	11.6
Hungary	..	13.2	13.0	13.2	12.6	11.8	0.8	0.0	0.0	12.6
Iceland	10.0	13.5	14.1	17.8	16.3	3.5	5.3	0.0	7.5	16.3
Ireland	4.6	3.7	5.0	3.9	3.9	3.9	0.0	0.0	0.0	3.9
Israel	..	5.1	6.2	7.9	7.9	5.2	0.0	0.0	2.7	7.9
Italy	11.9	11.6	13.0	12.7	13.0	13.0	0.0	0.0	0.0	13.0
Japan	7.5	9.1	10.9	12.5	12.9	12.9	0.0	0.0	0.0	12.9
Korea	1.9	3.5	5.2	6.5	6.8	6.8	0.0	0.0	0.0	6.8
Latvia	..	10.0	8.8	8.8	9.5	9.1	0.4	0.0	0.0	9.5
Lithuania	..	10.2	12.1	12.6	13.1	12.7	0.0	0.0	0.4	13.1
Luxembourg	9.3	9.7	11.0	10.9	10.9	10.8	0.0	0.1	0.0	10.9
Mexico	2.5	3.1	3.2	3.2	3.3	2.2	0.0	0.0	1.1	3.3
Netherlands	17.1	22.5	12.9	13.8	14.0	14.0	0.0	0.0	..	14.0
New Zealand	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	10.6	8.8	9.4	10.3	10.1	10.1	0.0	0.0	0.0	10.1
Poland	..	12.9	10.8	12.8	13.1	13.1	0.0	0.0	0.0	13.1
Portugal	7.2	8.3	9.0	9.6	9.8	9.4	0.4	0.0	0.0	9.8
Slovak Republic	..	13.9	13.1	15.3	15.5	14.8	0.0	0.0	0.7	15.5
Slovenia	..	15.0	15.8	15.4	15.5	15.5	0.0	0.0	0.0	15.5
Spain	11.2	11.6	12.0	11.6	11.8	11.7	0.0	0.1	0.0	11.8
Sweden	13.3	13.1	11.1	10.0	10.1	9.6	0.0	0.5	0.0	10.1
Switzerland	11.7	14.1	14.9	16.4	16.1	6.7	1.0	0.0	8.5	16.1
Turkey	2.9	4.4	6.1	7.2	7.2	7.2	0.0	0.0	0.0	7.2
United Kingdom	7.4	7.0	8.0	7.6	7.6	6.3	0.0	1.3	0.0	7.6
United States	6.9	6.9	6.5	6.6	6.6	6.1	0.0	0.5	0.0	6.6

.. Not available

StatLink  <https://doi.org/10.1787/888934211642>

Table 4.76. Social security contributions and payroll taxes paid by government, totals

As % of GDP

	Total					2018				
	1990	2000	2010	2017	2018	Federal or Central government	State/Regional	Local government	Social security Funds	Total
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	1.0	1.4	1.9	1.9	1.9	0.7	0.5	0.6	0.1	1.9
Belgium	1.0	1.2	1.5	1.8	1.8	0.2	0.6	0.9	0.1	1.8
Canada	..	0.6	0.6	0.6	0.6	0.1	0.3	0.2	0.0	0.6
Chile	..	0.1	0.2	0.2	0.2	0.1	..	0.0	0.0	0.2
Colombia	..	..	..	0.2	0.2	0.1	0.0	0.0	0.2	0.2
Czech Republic	..	1.4	1.4	1.8	1.9	0.9	..	1.0	0.0	1.9
Denmark	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Estonia	..	2.9	3.6	3.5	3.5	2.0	..	1.2	0.3	3.5
Finland	2.1	2.8	3.0	2.4	2.3	0.4	..	1.8	0.1	2.3
France	2.2	2.5	2.7	2.7	2.6	0.7	..	1.0	1.0	2.6
Germany	1.0	0.8	0.8	0.8	0.8	0.1	0.3	0.4	0.1	0.8
Greece	0.3	1.2	1.6	0.9	1.1	0.9	..	0.0	0.2	1.1
Hungary	..	2.8	2.4	1.8	1.6	1.3	..	0.3	0.0	1.6
Iceland	..	..	..	..	..	..	..	..	..	..
Ireland	0.4	0.4	0.7	0.6	0.6	0.2	..	0.4	0.0	0.6
Israel	..	0.8	0.8	0.8	0.8	0.7	..	0.2	0.0	0.8
Italy	..	3.0	3.1	2.9	2.9	0.0	..	0.0	2.9	2.9
Japan	0.4	0.5	0.6	0.6	0.6	0.2	..	0.5	0.0	0.6
Korea	..	..	..	..	..	..	..	..	..	..
Latvia	..	0.6	1.0	0.9	1.2	..	..	..	..	1.2
Lithuania	..	2.7	2.5	2.2	2.2	1.2	..	1.0	0.0	2.2
Luxembourg	2.4	1.2	1.3	1.3	1.3	1.3	..	0.0	0.0	1.3
Mexico	0.3	0.7	0.8	0.7	0.7	0.7	0.0	0.0	0.0	0.7
Netherlands	0.1	0.4	0.0	0.0	0.0	..	..	..	..	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	2.4	2.4	2.9	3.4	3.3	1.4	..	1.9	0.0	3.3
Poland	..	1.6	1.3	1.4	1.4	0.6	..	0.8	0.0	1.4
Portugal	0.1	0.2	0.0	0.0	0.0	..	..	..	..	0.0
Slovak Republic	..	2.0	1.9	2.2	2.3	1.3	..	0.9	0.0	2.3
Slovenia	..	1.9	1.7	1.5	1.5	1.0	..	0.5	0.0	1.5
Spain	1.2	1.5	1.7	1.7	1.8	0.2	1.1	0.4	0.0	1.8
Sweden	4.5	4.2	3.8	4.1	4.0	0.9	..	3.1	0.0	4.0
Switzerland	0.4	0.4	0.5	0.5	0.5	0.1	0.3	0.1	0.0	0.5
Turkey	1.6	2.1	3.4	4.1	4.0	4.0	..	0.0	0.0	4.0
United Kingdom	0.7	0.6	0.7	0.7	0.7	0.4	..	0.2	0.0	0.7
United States	0.5	0.4	0.5	0.4	0.4	0.1	0.3	0.0	0.0	0.4

.. Not available

1. For Australia, the total differs from the sum of the four levels of government. The difference is due to a multi-jurisdictional (University) sector specific to this country. This sector contains units where jurisdiction is shared between two or more governments, or where classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.

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5 Detailed country tables, 1965-2018

Chapter 5 provides detailed country information on tax revenues for each OECD country.

5.1. Tax revenues

In all of the following tables the symbol (..) indicates not available/or not applicable. The main series in this chapter cover a selection of years 1965 between 2018. A complete series is available on line. Data for 1955 and 1960 (for nineteen OECD countries) are provided in part V of the 1998 edition of this Report.

Table 5.1. Australia: Details of tax revenue, 1965-2018

Million AUD

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	5 024	39 878	116 500	214 752	347 545	357 958	433 342	463 350	527 181	558 453
1000 Taxes on income, profits and capital gains	2 547	22 383	66 542	124 427	206 134	202 184	246 073	262 357	310 041	336 239
1100 Of individuals	1 729	17 532	50 062	80 991	127 587	138 163	169 972	191 747	212 520	229 499
1110 On income and profits	1 729	17 532	49 888	80 991	127 587	138 163	169 972	191 747	212 520	229 499
1200 On capital gains	0	0	174	0	0	0	0	0	0	0
1200 Corporate	818	4 851	16 480	43 436	78 547	64 021	76 101	70 610	97 521	106 740
1210 On profits	818	4 851	16 315	43 436	78 547	64 021	76 101	70 610	97 521	106 740
Income tax on companies	791	4 574	15 220	42 221	76 655	62 549	74 535	68 779	95 539	104 641
Dividend and interest taxes	17	161	899	846	1 892	1 472	1 566	1 831	1 982	2 099
Other withholding taxes	0	116	196	369	0	0	0	0	0	0
1220 On capital gains	0	0	165	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	157	1 988	7 115	9 624	16 407	18 492	22 210	23 354	25 520	26 923
4000 Taxes on property	576	3 105	10 427	18 825	31 156	33 526	40 963	49 641	52 967	53 142
4100 Recurrent taxes on immovable property	341	1 886	6 148	9 067	15 615	19 907	23 603	27 093	30 305	32 694
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	175	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	131	174	..	..	..	..	..	..	..	..
Estate duty central government	36	17	..	..	..	..	..	..	..	..
St. and loc. estate probate and succession	95	157	..	..	..	..	..	..	..	..
4320 Gift taxes	7	1	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	98	1 044	4 279	9 758	15 541	13 619	17 360	22 548	22 662	20 448
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 744	12 402	32 416	61 876	93 848	103 756	124 096	127 998	138 653	142 149
5100 Taxes on production, sale, transfer, etc.	1 508	11 097	27 213	56 178	84 851	92 007	103 419	110 185	118 867	122 064
5110 General taxes	370	2 102	9 365	25 830	45 486	49 329	56 819	61 815	65 700	66 829
5111 Value added taxes	0	0	0	23 854	44 381	48 093	55 517	60 312	64 062	65 147
5112 Sales tax	370	2 102	9 365	1 976	1 105	1 236	1 302	1 503	1 638	1 682
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 138	8 995	17 848	30 348	39 365	42 678	46 600	48 370	53 167	55 235
5121 Excise duties	781	6 183	11 975	19 768	24 357	26 689	26 472	22 541	23 673	24 497
Excises central government	752	5 834	10 359	19 019	23 526	25 803	25 648	21 625	22 763	23 488
Statutory corporate payments	0	83	378	295	231	452	343	405	346	446
Primary production charges	29	266	1 238	454	600	434	481	511	564	563
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	271	1 799	3 319	4 606	6 070	5 828	9 280	14 046	15 690	15 944
Customs duties central government	271	1 799	3 319	4 606	6 070	5 828	9 280	14 046	15 690	15 944
5124 Taxes on exports	1	117	57	0	10	11	10	11	0	0
Customs duties on coal exports	0	85	54	..	0	0	0	0	0	0
Other	1	32	3	..	10	11	10	11	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	85	896	2 497	5 974	8 928	10 150	10 838	11 772	13 804	14 794
Taxes race meetings	31	240	651	300	358	366	318	257	265	411
Poker machines	16	140	295	2 074	3 009	3 125	3 238	3 684	3 881	3 986
Lotteries	7	122	325	890	1 118	1 147	1 257	1 369	1 330	1 632
Levies on fire insurance companies	16	157	363	574	937	1 232	740	786	812	806
Other	15	237	863	2 136	3 506	4 280	5 285	5 676	7 516	7 959
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	236	1 305	5 203	5 698	8 997	11 749	20 677	17 813	19 786	20 085
5210 Recurrent taxes	197	1 260	5 109	5 698	8 997	11 749	20 677	17 813	19 786	20 085
5211 Paid by households: motor vehicles	65	448	1 373	3 908	6 196	7 229	8 591	9 586	7 781	7 990
5212 Paid by others: motor vehicles	65	351	937	125	189	232	301	318	3 005	2 996
Fees on motor vehicle registry	46	312	794	0	0	0	0	0	1 766	1 788
Drivers licences	12	30	111	0	0	0	0	0	0	0
Stamp duty on vehicle registry	6	9	32	125	189	232	301	318	1 239	1 208
5213 Paid in respect of other goods	67	461	2 799	1 665	2 611	4 288	11 786	7 910	9 000	9 099
Broadcasting tv licences	37	21	125	210	288	150	157	128	52	52
Business franchise lic. tobac. fuel	0	221	2 016	227	0	0	2	1	1	0
Other taxes	2	12	33	1 129	2 321	4 136	11 603	7 760	8 911	9 002
Liquor taxes	28	206	603	97	2	1	24	22	36	45
Dog licences	0	1	22	0	0	0	0	0	0	0
5220 Non-recurrent taxes	39	45	94	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	195	2 585	991	323	453	402	384
Tax expenditure component	..	..	..	175	178	110	215	307	267	250
Transfer component	..	..	..	20	2 407	881	108	146	135	134
Non-wastable tax credits against 1210	..	..	..	0	4 534	5 726	7 914	8 966	9 069	9 454
Tax expenditure component	..	..	..	..	1 922	2 253	2 147	2 453	2 166	2 178
Transfer component	..	..	..	..	2 642	3 473	5 767	6 513	6 903	7 276
Total tax revenue on cash basis	5 024	39 878	116 500	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	214 752	347 545	357 958	433 342	463 350	527 181	558 453
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	175	2 100	2 363	2 362	2 760	2 433	2 428
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	214 927	349 645	360 321	435 704	466 110	529 614	560 881
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	..	..	214 927	349 645	360 321	435 704	466 110	529 614	560 881

.. Not available

Note: Data are on a fiscal year basis beginning 1st July.

From 1998 taxes are recorded on an accrual basis; prior to that they were on a cash basis.

Direct taxes paid by public trading enterprises are excluded from receipts.

The figures for total tax revenue do not match the published totals in Taxation Revenue Australia. The latter is based on an accrual IMF GFS methodology and there are some differences between that and the OECD equivalent.

Heading 5213 includes radio and television licenses fees, though these are usually not regarded as a tax revenue in the OECD list.

Headings for non-wastable tax credits 1110 and 1210 include the private health insurance tax offset, family benefit, baby bonus tax offsets (paid during the 2003-04 budget year), film tax offset, and research and development tax offsets. The estimation of non-wastable credits into the expenditure and transfer components is in accordance with the OECD guidelines on the treatment and the data for this memorandum item has been provided by the Australian Taxation Office.

Source: Australian Bureau of Statistics.

StatLink  <https://doi.org/10.1787/888934211680>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
3000 Taxes on payroll and workforce	472	2 097	3 259	5 788	7 266	8 359	9 489	10 040	10 245	10 416
Emplr. contr. equaliz. of family burdens	318	1 397	2 147	3 140	3 915	4 762	5 319	5 623	5 487	5 399
Tax on sum of wages	82	375	669	1 735	2 238	2 402	2 742	2 911	3 126	3 300
Promotion residential buildings	44	217	389	595	754	811	915	965	1 068	1 125
Tax on employment (Vienna undergr.)	0	20	21	21	22	22	67	65	66	67
Special levy for households allowances	26	80	0	0	0	0	0	0	0	0
Disabled persons equalization levy	2	8	34	54	83	91	138	148	154	155
Contributions to chambers	0	0	0	242	253	271	308	327	344	369
4000 Taxes on property	246	858	1 473	1 206	1 572	1 555	2 341	1 965	1 942	2 100
4100 Recurrent taxes on immovable property	92	231	355	526	626	682	736	761	805	807
4110 Households	47	66	84	87	92	93	105	107	125	110
Duty on farms	9	15	20	20	20	20	29	30	37	30
Farm contr. equaliz. of family burdens	5	6	6	6	6	6	6	6	8	7
Farm contribution to chambers	14	23	32	32	39	40	43	44	52	46
Contr. residential buildings reconstruction	4	0	0	0	0	0	0	0	0	0
Land tax A	16	22	25	28	26	26	26	26	28	28
4120 Others	45	165	271	440	534	589	631	654	681	697
Tax on vacant plots	1	4	5	5	5	6	6	6	6	6
Land tax B	44	161	266	435	529	583	625	649	675	691
4200 Recurrent taxes on net wealth	103	401	642	1	0	0	0	0	0	0
4210 Individual	37	140	189	1	..	..	..	..	..	..
Capital tax	25	109	189	1	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	10	26	0	0	..	..	..	..	..	..
Contribution to chambers	2	6	0	0	..	..	..	..	..	..
4220 Corporate	66	260	453	0	..	..	..	..	..	..
Capital tax	24	139	322	0	..	..	..	..	..	..
Capital death duty	20	53	131	0	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	19	56	0	0	..	..	..	..	..	..
Contribution to chambers	3	13	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	16	50	77	111	155	35	19	12	1	9
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	35	176	399	568	791	828	858	1 116	1 110	1 210
Land transfer tax	30	150	251	452	644	727	790	1 014	1 105	1 208
Capital transfer tax	5	27	148	115	147	102	67	102	5	2
4500 Non-recurrent taxes	0	0	0	0	0	10	728	76	27	75
4510 On net wealth	..	..	..	..	..	0	717	4	10	-1
Withholding tax	..	..	..	..	..	..	717	4	10	-1
4520 Other non-recurrent taxes	..	..	..	..	..	10	11	72	16	75
Foundation tax	..	..	..	..	..	10	11	72	16	75
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 321	9 379	17 034	26 497	32 609	34 740	38 701	41 064	43 989	45 143
5100 Taxes on production, sale, transfer, etc.	2 275	9 006	16 169	24 616	30 180	32 114	35 721	37 633	40 258	41 268
5110 General taxes	1 160	5 984	11 229	16 857	20 941	22 711	24 920	26 282	28 312	29 324
5111 Value added taxes	0	5 984	11 229	16 857	20 941	22 711	24 920	26 282	28 312	29 324
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	1 160	0	0	0	0	0	0	0	0	0
Turnover tax	664	..	..	..	..	..	..	..	..	..
Additional federal levy-turnover	332	..	..	..	..	..	..	..	..	..
Additional lieu invoice stp.	164	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 115	2 996	4 873	7 721	9 236	9 400	10 800	11 348	11 942	11 942

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5220 Non-recurrent taxes	8	38	108	147	175	210	265	307	319	405
Certain user fees; taxes on emission of noxious gases	8	38	108	147	175	210	265	307	319	405
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	38	266	714	770	928	1 095	931	737	796	776
Tax on financial institutions	0	0	123	-3	0	0	0	0	0	0
Administration duties	4	17	32	278	366	521	517	302	315	331
Stamp fees	7	46	76	135	92	84	27	32	37	33
Contributions of interested persons	0	0	130	0	0	0	0	0	0	0
Parking duty	0	0	6	0	0	0	0	0	0	0
Contributions to students' associations	0	0	0	4	8	11	12	11	12	14
Duty on contribution to political parties	0	0	0	0	-1	1	0	0	0	0
Other fees, taxes on production n.e.c.	0	0	0	272	346	353	227	252	279	248
Embossing fee	0	0	0	0	1	1	1	1	1	1
Other taxes	28	202	347	82	115	124	145	137	150	147
Compensation levy according to the Vienna Tree Protection Act	..	..	0	1	1	2	1	2	3	3
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	352	390	339	328	415	468	461
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	198	188	199
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	650	650	650	570	540	330	330
Tax expenditure component	..	..	..	590	450	422	341	295	228	230
Transfer component	..	..	..	60	200	228	229	245	102	100
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	6 210	29 759	54 040	90 299	115 045	120 735	137 970	148 036	154 401	162 777
Total tax revenue on accrual basis	..	..	..	90 324	115 146	121 192	138 099	148 469	154 624	162 818
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	590	450	422	341	295	228	230
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	206	256	339	299	321	317	321
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	91 120	115 853	121 953	138 739	149 085	155 170	163 369
Imputed social contributions	..	..	..	2 485	2 177	2 106	1 972	1 925	1 807	1 757
National Accounts: Taxes and all social contributions	..	..	..	93 605	118 030	124 060	140 711	151 010	156 976	165 126

.. Not available

Note: Year ending 31st December.

From 1995 data are on accrual basis.

Following national practice, one-third of the revenues from stamp fees (heading 6000) and fifty percent of the revenues from administration duties (heading 6000) are treated as tax revenues, the remainder being treated as non-tax revenue.

From 1988 onwards promoting residential building is being mainly financed by capital transfers from the Federal Government to the Länder. For the years 1985 to 1987 legally fixed shares of some taxes have been transmitted automatically from Federal Government to the Länder for this purpose and these funds have been classified as tax receipts of the Länder in those years. From 1988, they are classified as Federal Government tax revenues. This break in the time series (1987/1988) affects only the shares of the different subsectors and not total tax revenues.

From 1998 contributions of interested persons and parking duties are classified as non-tax revenues (sales) and no longer reported under heading 6000.

Source: Statistics Austria.

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5210 Recurrent taxes	199	496	966	1 887	2 032	2 005	2 023	2 032	1 993	1 955
Traffic tax	100	368	712	1 413	1 693	1 702	1 830	1 851	1 802	1 852
5211 Paid by households: motor vehicles	0	204	458	889	1 051	1 054	1 148	1 163	1 210	1 240
5212 Paid by others: motor vehicles	0	164	254	525	642	648	683	689	591	612
5213 Paid in respect of other goods	99	127	254	474	338	303	193	181	191	104
Tax on entertainment devices	6	20	20	71	56	58	74	56	54	52
Tax on pubs	1	5	24	18	0	0	0	0	0	0
Hunting tax	2	0	0	0	0	0	0	0	0	0
Local taxes	90	15	19	38	99	112	10	22	22	23
Radio and television licence fees	0	87	191	347	184	133	108	103	115	29
5220 Non-recurrent taxes	0	0	0	209	332	379	397	451	548	667
Vehicle registration tax	..	..	..	209	332	379	360	349	435	473
Vehicle registration tax (households)	..	..	..	139	221	252	240	233	290	315
Vehicle registration tax (others)	..	..	..	70	111	126	120	116	145	158
Emission permits	..	..	..	0	0	0	36	101	112	193
5300 Unallocable between 5100 and 5200	0	3	7	7	7	6	10	9	15	11
6000 Other taxes	2	0	0	0	61	36	46	40	0	0
6100 Paid solely by business	0	..	..	..	0	0	0	0	0	..
6200 Other	2	..	..	..	61	36	46	40	0	..
Fines and interest	2	..	..	..	0	0	0	0	0	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	960	1 388	1 234	1 185	1 373	1 585	1 632
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	167	380	250	285
Other taxes collected on behalf of the EU	..	..	..	75	62	42	-7	9	2	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	348	1 037	1 492	830	919	906
Tax expenditure component	..	..	..	..	78	588	1 077	537	600	616
Transfer component	..	..	..	..	270	449	415	293	319	291
Non-wastable tax credits against 1210	..	..	..	..	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	6 421	37 438	70 268	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	37 443	70 408	112 710	147 861	156 317	177 665	184 429	195 930	202 645
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	107	447	1 300	1 740	2 458	3 354	3 616	3 863	4 099
National lottery profits	..	107	262	279	225	243	215	206	185	185
Water levies	..	0	66	378	119	137	122	104	119	140
Sanitel levy	..	0	0	14	13	15	14	6	12	14
Levy on industrial waste	..	0	27	74	68	54	46	55	79	88
Levy on manure	..	0	0	11	11	5	5	1	2	4
Levy on household waste	..	0	0	20	..	..	..	..	..	..
Earned income withholding tax (EU)	..	0	93	174	270	345	336	370	411	420
Social contributions (EU)	..	0	0	136	250	340	330	360	400	408
Imputed social contributions (EU)	..	0	0	213	431	508	511	554	615	627
Green certificates	..	..	..	..	354	812	1 777	1 959	2 041	2 213
Taxes excluded from National Accounts	..	0	0	0	0	0	0	0	0	0
Deposit insurance	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	0	0	..	78	588	1 077	537	600	616
Capital transfer for uncollected revenue	..	0	0	-291	-381	-597	-730	-547	-624	-689
VAT on products assessed but unlikely to be collected	..	..	..	-18	-276	-367	-488	-357	-492	-492
Earned income withholding tax assessed but unlikely to be collected	..	..	..	-40	-53	-71	-47	-49	-50	-47
Employers' actual social contributions assessed but unlikely to be collected	..	..	..	-233	-52	-159	-194	-141	-81	-150
Voluntary social security contributions	..	41	52	58	57	59	77	70	75	85
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
Reallocation national levels of government	..	..	..	..	..	..	..	..	..	..
Reallocation EU	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	37 590	70 907	113 564	148 924	158 318	180 932	187 550	199 228	206 127
Imputed social contributions	..	1 497	2 886	5 377	7 568	8 713	10 071	9 812	10 550	10 820
National Accounts: Taxes and all social contributions	..	39 087	73 793	118 940	156 492	167 031	191 003	197 362	209 778	216 948

.. Not available

Note: Year ending 31st December. From 1970, data are on accrual basis

Source: Federal Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211718>

Note: From 2001, all data are for the year ending 31st December. For 2000 and earlier years, data for the Federal, Provincial and Territorial governments and Social security funds are on a fiscal year basis commencing 1st April. Data for local government are on a fiscal year basis commencing 1st January. From 1999 data are on accrual basis except that personal income taxes are on a modified cash basis.

There are some minor differences between the data for the years 1965 to 1978 and those for subsequent years. These mostly relate to the inclusion of fines and penalties or late payment of taxes and deductions for the child tax credits in the data for the years 1979 to 1983.

Heading 1210 - Taxes federal government: Federal corporate taxes include capital taxes.

Heading 2000: Includes receipts from the Canadian Pension Plan, Quebec Pension Plan, Unemployment Insurance Fund and Provincial Health Insurance. Premiums, Medicare Premiums and Social Insurance levies but excludes that part of the taxes on income and sales taxes earmarked for old age security. The practice of earmarking these taxes was discontinued in June 1975.

Heading 4400: From 2002 onward includes land transfer taxes of the provincial, territorial and local governments. Prior to 2002 land transfer taxes of the local government were included in line 6000 and those provincial and territorial governments were included in line 4520.

Heading 5121: The large increase in this heading between 1980 and 1981 is due to the introduction of a 'special petroleum compensation charge', a 'Canadian ownership special charge' and to an increase in the natural gas tax of C\$ 2399 millions.

Heading 5122: From 1988, profits on fiscal monopolies include lottery profits.

Heading 5128: From 1988, other taxes of Federal Government include the annual fees for managing the spectrum (airwaves) allocation to the cellular industry.

Heading 5211: Some Québec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-89 to 1997-98. From 1998-99 onward, these fees are included under other taxes - motor vehicle licences.

Source: Statistics Canada.

StatLink  <https://doi.org/10.1787/888934211737>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5210 Recurrent taxes	44 714	251 942	445 030	652 252	910 386	1 081 893	1 261 702	1 402 110
Motor vehicles	24 469	93 880	155 158	218 219	330 754	397 608	482 009	539 918
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	20 245	158 062	289 872	434 033	579 632	684 285	779 693	862 192
Municipal permits	18 401	136 138	263 996	396 944	527 955	630 943	725 954	806 734
Mining patents	3 374	34 730	25 184	36 213	50 094	51 767	52 254	53 854
Other	-1 530	-12 806	692	876	1 583	1 575	1 485	1 604
5220 Non-recurrent taxes	0	0	0	0	0	0	0	115 352
Tax on Polluting Fixed Sources	115 352
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	-23 356	-112 195	1 023	-61 117	-21 676	-579 308	-714 253	-447 692
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	-23 356	-112 195	1 023	-61 117	-21 676	-579 308	-714 253	-447 692
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	0	0	0	0	0	0	0
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210	0	0	0	0	0	175 468	213 519	251 606
Tax expenditure component	45 774	62 076	64 837
Transfer component	129 694	151 443	186 769
Total tax revenue on cash basis	1 777 218	7 901 998	20 598 963	21 845 693	27 381 686	32 532 354	36 238 558	40 314 703
Total tax revenue on accrual basis
Conciliation with National Accounts										
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

The data are on a cash basis.

Source: Servicio de Impuestos internos (Chile's Tax Service).

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
5210 Recurrent taxes	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
5211 Paid by households: motor vehicles	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
Tax on motor vehicle ownership	131 795	319 444	373 568	959 563	1 028 485	1 377 556	1 473 453
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	159 323	1 011 197	2 968 147	3 789 014	4 867 545	7 245 701	7 237 021	7 928 320
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	159 323	1 011 197	2 968 147	3 789 014	4 867 545	7 245 701	7 237 021	7 928 320
Stamp tax	0	401 497	759 787	357 160	58 378	101 668	75 493	79 868
Other	78 306	79 287	86 297	126 602	200 465	318 271	403 473	461 160
Other (sub-national)	81 017	530 413	2 122 062	3 305 252	4 608 702	6 825 762	6 758 055	7 387 293
Total tax revenue on cash basis	2 579 426	30 598 630	82 697 457	98 455 335	142 976 023	160 157 693	174 735 823	190 299 911
Total tax revenue on accrual basis
Conciliation with National Accounts
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

Data on an cash basis.

Includes the reported consolidated revenues of the territorial entities (departments and municipalities).

Heading 2000: Before 2013, social security contributions did not include all the contributions entering FOSYGA (Solidarity and Guarantee Fund). Only the portion of the contributions used to finance the subsidised regime (up to 1.5 pp of the 12.5% of the monthly wage paid by employers and employees as an obligatory health contribution) was included. The part of the contributions entering FOSYGA to finance the contributory regime was classified in the social security sector as "other incomes".

From 2013 onwards, all of the health contributions entering FOSYGA are classified as social security contributions. The portion of the contributions not entering FOSYGA that is both collected and spent by the health insurers – EPS - is not part of the fiscal accounts.

Headings 1100 and 1200: The data are estimated.

Source: Dirección de Impuestos y Aduanas Nacionales de Colombia, Ministerio de Hacienda y Crédito Público y Banco Central de Colombia.

(National Tax and Customs Administration, Ministry of Finance and Public Credit and Central Bank of Colombia).

StatLink  <https://doi.org/10.1787/888934211775>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	13 093	25 727	28 696	31 415	35 673	39 057
Tax expenditure component	10 487	17 922	20 203	22 532	26 776	30 320
Transfer component	2 606	7 805	8 493	8 883	8 896	8 737
Total tax revenue on cash basis	772 272	1 310 618	1 273 676	1 353 469	1 478 758	1 712 822	1 867 024
Total tax revenue on accrual basis	771 596	1 316 197	1 286 861	1 396 555	1 532 565	1 760 047	1 892 396
Conciliation with National Accounts										
Additional taxes included in National Accounts	2 837	5 757	6 094	6 424	0	0	0
Compulsory injury insurance	2 837	5 757	6 094	6 424	0	0	0
Driving licence fees	0	0	0	0	0	0	0
Taxes excluded from National Accounts	-9 488	-17 797	-20 096	-18 893	-20 314	-23 258	-22 904
Tax on use of public space	-645	-639	-632	-629	-632	-635	-674
Waste deposit fee	-454	-5 728	-5 948	-6 162	-6 218	-6 361	-6 443
Misc. licence and permit fees	-2 301	-3 940	-3 139	-2 593	-2 691	-2 852	-2 810
Radioactive waste fee	-642	-1 310	-1 430	-1 563	-1 393	-1 547	-1 646
Health insurance: non-employed	-200	-2 103	-3 996	-2 500	-2 768	-3 699	-4 146
Health insurance: government	0	0	0	0	0	0	0
Soc. Security contr. employers: Penalties	-3 293	-1 490	-1 441	-1 487	-2 020	-2 558	-1 808
Soc. Security contr. Self-employed or non-employed: Penalties	-200	-157	-155	-140	-193	-615	-164
Licence for lorry transport	0	-1	-1	0	-1	0	0
Highway fee	-1 753	-2 429	-3 061	-3 803	-4 397	-4 991	-5 212
Other environmental fees	0	0	-105	-14	0	0	0
Levy on lottery revenue	0	0	-187	0	0	0	0
Value added taxes	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	-127	451	-778	118	469	-28
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	1 099	974	661	337	386	463	523
Miscellaneous differences	2 162	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	768 206	1 305 004	1 273 971	1 383 645	1 512 755	1 737 721	1 869 988
Imputed social contributions	423	299	600	934	1 027	1 170	1 426
National Accounts: Taxes and all social contributions	768 629	1 305 303	1 274 571	1 384 579	1 513 782	1 738 891	1 871 414

.. Not available

Note: Year ending 31st December.

From 1995 data are on accrual basis.

Source: Ministry of Finance, Economic Department.

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	306	963	934	0	0	0	0	0	0	0
4210 Individual	306	963	934	..	..	..	..	..	..	..
4220 Corporate	0	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	738	2 197	2 863	3 896	3 646	3 940	5 177	4 368	4 810
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	219	2 313	4 166	4 171	8 659	5 726	4 685	5 907	6 426	6 828
Stamp duties	214	2 243	2 829	4 125	8 574	5 695	4 664	5 879	6 386	6 786
Duty on share capital creation	0	32	500	0	0	0	0	0	0	0
Duty to land registry office	5	38	28	46	85	30	21	28	40	41
Duty on transfers of shares	0	0	809	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	116	81	140	6	0	0	0	0	0
4510 On net wealth	..	0	0	0	0	0	..	..	..	..
4520 Other non-recurrent taxes	..	116	81	140	6	0	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	8 727	63 437	129 630	208 826	286 136	273 982	293 170	304 823	322 729	332 461
5100 Taxes on production, sale, transfer, etc.	8 239	60 545	123 645	197 991	267 325	254 303	270 493	281 109	297 925	306 191
5110 General taxes	2 139	37 727	80 650	121 955	174 639	171 583	181 378	191 479	208 643	217 046
5111 Value added taxes	2 139	37 727	72 120	121 955	174 639	171 583	181 378	191 479	208 643	217 046
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	8 530	0	0	0	0	0	0	0
Labour market contrib. concerning imports	..	..	4 903	..	..	..	..	..	..	..
Labour market contrib. concerning value added	..	..	3 627	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	6 100	22 817	42 995	76 036	92 686	82 720	89 116	89 630	89 282	89 145

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	5 466	20 473	38 339	68 977	82 861	74 032	81 894	81 893	81 482	81 021
Duty on petrol	1 016	3 713	5 637	10 005	9 154	8 029	7 286	7 348	7 499	7 521
Motor vehicle registration duty	818	2 989	7 917	13 858	24 289	13 586	15 218	17 988	19 976	20 602
Cigarettes and tobacco duties	1 469	4 472	6 516	7 489	7 201	8 283	8 417	7 658	7 547	7 045
Duties on cigars, cheroots and cigarillos	234	220	128	80	40	32	47	113	66	45
Sale of revenue labels	0	3	10	13	13	5	4	4	2	0
Sales duties on chocolate and sugar	254	331	801	1 205	1 289	1 470	2 020	2 156	2 184	2 168
Raw material duty on chocolate and sugar	11	14	54	60	93	144	180	187	169	132
Special tax on chocolate and sugar	0	2	13	76	46	51	68	103	126	104
Duty on ice-cream	33	58	135	168	180	201	297	297	308	354
Duty on coffee	5	249	224	266	250	243	271	280	254	280
Duty on mineral water	68	195	466	505	418	383	374	0	0	0
Duty on beer	622	1 983	3 100	1 510	1 080	895	977	916	918	943
Duty on wine	122	611	1 448	1 166	1 032	1 071	1 674	1 764	1 724	1 732
Duty on spirits	412	1 432	1 982	1 756	1 213	1 028	1 127	1 201	1 212	1 187
Duty on restaurant sales of alcoholic bev.	150	0	0	0	0	0	0	0	0	0
Duty on wireless sets	55	67	0	0	0	0	0	0	0	0
Duty on television sets	0	93	-18	0	0	0	0	0	0	0
Duty on video recorders	0	17	-15	0	0	0	0	0	0	0
Duty on major household appliances	0	199	-10	0	0	0	0	0	0	0
Duty on gramophone records	10	46	84	0	0	0	0	0	0	0
Duty on playing cards	1	2	0	0	0	0	0	0	0	0
Duty on matches	5	3	-1	0	0	0	0	0	0	0
Duty on lighters	1	8	-4	0	0	0	0	0	0	0
Duty on electric bulbs	36	67	152	176	211	117	95	86	65	54
Duty on perfumery and toilet articles	91	214	506	0	0	0	0	0	0	0
Duty on almanacs	3	0	0	0	0	0	0	0	0	0
Duty on salmon	0	1	0	0	0	0	0	0	0	0
Duty on paper and cardboard	45	0	0	0	0	0	0	0	0	0
Duty on sugar	0	174	-8	0	0	0	0	0	0	0
Duty on tea	0	12	10	8	8	8	8	8	5	0
Duty on electricity	0	1 222	4 317	7 430	8 665	10 195	10 013	11 501	12 164	12 119
Duty on certain oil products	0	1 719	2 938	6 757	8 549	8 623	9 306	9 347	9 804	10 012
Duty on certain retail containers	0	100	397	594	727	706	715	316	335	365
Duty on gas	0	56	47	0	0	0	0	0	0	0
Duty on extraction and import of raw materials	0	16	129	172	220	119	132	148	165	165
Duty on disposable tableware	0	0	72	65	126	120	121	138	141	148
Duty on insecticides, herbicides, etc.	0	0	13	366	449	466	656	598	532	568
Duty on videotapes	0	0	0	0	0	0	0	0	0	0
Duty on coal, etc.	0	0	849	1 217	1 450	2 587	2 991	2 255	1 916	1 852
Other duties on goods and services	5	186	20	53	147	189	-13	186	160	178
Duty on waste	0	0	404	1 025	1 225	51	167	130	161	154
Duty on CFC	0	0	27	0	53	56	82	65	58	55
Duty on CO2	0	0	0	4 883	5 108	5 822	5 762	3 652	3 632	3 627
Duty on cigarette paper	0	0	0	68	32	28	36	38	32	31
Duty on rechargeable Ni-Cd batteries	0	0	0	21	17	4	3	2	1	0
Duty on piped water	0	0	0	1 357	1 371	1 334	1 584	1 688	1 571	1 649
Duty on carrier bags made of paper, plastic, etc.	0	0	0	178	210	201	186	208	190	178
Duty on tires	0	0	0	29	45	62	50	57	54	53
Duty on sulphur	0	0	0	165	108	48	51	42	39	39
Duty on chlorinated solvents	0	0	0	2	0	0	0	0	0	0
Duty on natural gas	0	0	0	2 532	3 375	4 524	5 255	3 160	3 002	3 325
Duty on nitrogen	0	0	0	30	27	26	21	17	15	13
Duty on specific growth stimulants	0	0	0	0	0	0	0	0	0	0
Duty on PVC-film	0	0	0	7	12	11	10	11	11	11
Duty on PVC and phthalates	0	0	0	31	42	23	18	19	16	16
Duty on lead accumulators	0	0	0	14	0	0	0	0	0	0
Duty on mineral phosphorus	0	0	0	0	51	51	49	52	52	53
Surcharge on alcoholic soft drinks	0	0	0	0	17	26	33	33	33	0
Duty on nitrogen oxides	0	0	0	0	0	212	870	820	159	183
Duty on saturated fat	0	0	0	0	0	0	0	0	0	0
Duty on PSO (Public Service Obligations)	0	0	0	3 641	4 319	3 004	5 734	7 302	5 184	4 060
5122 Profits of fiscal monopolies	16	183	404	1 402	1 648	1 481	1 339	1 230	1 282	1 535
5123 Customs and import duties	556	1 113	1 849	2 325	3 282	3 242	2 824	3 285	3 136	3 186
Customs duties	0	1 032	1 779	2 325	3 282	3 242	2 824	3 285	3 136	3 186
Temporary import surcharge	556	0	0	0	0	0	0	0	0	0
Import duties on agricultural produce	0	81	70	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5126 Taxes on specific services	62	771	1 567	3 019	4 525	3 932	3 008	3 189	3 348	3 404
Sales tax on gambling stakes races	17	28	20	12	18	16	15	14	13	0
Tax on football pools	31	152	284	942	1 143	1 071	0	0	0	0
Tax on cinema tickets	14	0	0	0	0	0	0	0	0	0
Duty on motor vehicle compl. insurance	0	470	923	1 327	2 104	1 854	1 598	1 529	1 519	1 491
Duty on insurance on pleasure boats	0	13	57	66	100	122	127	126	124	119
Duty on charter flight	0	109	283	0	0	0	0	0	0	0
Turnover tax on 6-win horse race betting	0	0	0	0	0	0	0	0	0	0
Duty on casinos	0	0	0	180	261	173	192	200	216	202
Passenger duty	0	0	0	477	6	0	0	0	0	0
Duty on the Danish State Lottery	0	0	0	16	35	41	42	44	46	44
Duty on slot machines	0	0	0	0	858	656	545	618	627	592
Duty on gambling	0	0	0	0	0	0	288	397	450	511
Duty on online casinos	0	0	0	0	0	0	202	261	354	445
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	277	837	312	370	33	51	33	33	0
Duty paid to ECSC	..	4	5	0	0	0	0	0	0	..
Sugar storing duty	..	83	113	62	0	0	0	0	0	..
Duty on the production of sugar	..	81	145	249	-26	33	51	33	33	..
Duty on milk co-reponsibility levy	..	109	255	0	0	0	0	0	0	..
Grain co-reponsibility levy	..	0	319	0	0	0	0	0	0	..
Restructuring scheme for EU sugar system	..	0	0	0	397	0	0	0	0	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	488	2 893	4 410	7 468	14 088	14 731	16 180	16 537	16 268	17 383
5210 Recurrent taxes	488	2 893	4 410	7 468	14 088	14 731	15 966	16 171	15 735	15 988
5211 Paid by households: motor vehicles	199	1 874	2 922	5 485	7 105	7 614	8 094	8 136	7 549	7 773
Weight duty automobiles	199	1 874	2 922	5 318	6 954	7 467	7 936	7 859	7 280	7 526
Recycling fee on cars	0	0	0	167	151	147	158	277	270	247
5212 Paid by others: motor vehicles	287	1 014	1 441	1 919	3 125	2 980	3 336	3 483	3 659	3 605
Weight duty automobiles	287	1 014	1 441	1 612	2 652	2 611	2 952	3 088	3 188	3 116
Road charges	0	0	0	307	473	370	383	395	471	489
5213 Paid in respect of other goods	2	5	47	64	3 858	4 137	4 537	4 552	4 526	4 590
5220 Non-recurrent taxes	0	0	0	0	0	0	214	365	534	1 415
5300 Unallocable between 5100 and 5200	0	0	1 575	3 368	4 724	4 948	6 497	7 177	8 536	8 887
6000 Other taxes	0	0	0	391	190	206	152	320	272	265
6100 Paid solely by business	..	..	..	391	190	206	152	320	272	265
6200 Other	..	..	..	0	0	0	0	0	0	0
Memorandum item										
Customs duties collected on behalf of the EU	..	..	1 779	2 325	3 282	3 242	2 824	3 285	3 136	3 186
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	..	4 960	5 515	4 228	4 229	3 736
Tax expenditure component	..	..	..	..	..	4 712	5 240	4 016	4 018	3 549
Transfer component	..	..	..	..	..	248	276	211	211	187
Non-wastable tax credits against 1210	..	..	..	..	..	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	..	..	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	20 821	166 358	382 232	623 911	809 988	813 972	901 001	957 281	1 005 914	1 005 957
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	0	0	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	0	0	0	0	0	4 712	5 240	4 016	4 018	3 549
Capital transfer for uncollected revenue	0	-1 374	-2 387	-1 917	-2 726	-3 475	-15 512	-19 396	-8 640	-9 791
Voluntary social security contributions	0	1 673	8 087	16 633	17 061	17 192	14 655	14 721	14 891	14 751
Miscellaneous differences	0	0	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	20 821	166 657	387 932	638 626	824 324	832 401	905 384	956 623	1 016 183	1 014 466
Imputed social contributions	0	5 958	4 592	6 223	5 693	5 356	4 520	4 067	3 507	3 158
National Accounts: Taxes and all social contributions	20 821	172 615	392 525	644 849	830 017	837 757	909 904	960 690	1 019 690	1 017 624

.. Not available

Note: Year ending 31st December.

The figures are on an accrual basis.

Heading 2300 includes a small amount of voluntary contributions which cannot be isolated.

Source: Danmarks Statistik.

StatLink  <https://doi.org/10.1787/888934211813>

Table 5.9. Estonia: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 919	5 082	4 894	5 988	6 874	7 757	8 532
Total tax revenue exclusive of taxes collected for the EU	1 919	5 047	4 870	5 960	6 840	7 715	8 484
1000 Taxes on income, profits and capital gains	476	1 197	970	1 357	1 607	1 710	1 929
1100 Of individuals	421	936	776	1 031	1 182	1 344	1 411
1110 On income and profits	421	936	776	1 031	1 182	1 344	1 411
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	55	261	194	327	424	366	518
1210 On profits	55	65	35	62	38	40	71
1220 On capital gains	0	196	159	265	386	325	447
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	674	1 683	1 879	2 077	2 300	2 653	2 978
2100 Employees	0	28	116	109	99	112	123
2110 On a payroll basis	28	116	109	99	112	123
2120 On an income tax basis	0	0	0	0	0	0
2200 Employers	662	1 635	1 742	1 949	2 181	2 520	2 835
2210 On a payroll basis	662	1 635	1 742	1 949	2 181	2 520	2 835
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	12	21	21	19	20	21	21
2310 On a payroll basis	12	21	21	19	20	21	21
2320 On an income tax basis	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	24	35	51	57	58	58	58
4100 Recurrent taxes on immovable property	24	35	51	57	58	58	58
Land tax	24	35	51	57	58	58	58
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	745	2 166	1 993	2 496	2 909	3 337	3 566
5100 Taxes on production, sale, transfer, etc.	723	2 099	1 938	2 431	2 829	3 227	3 437
5110 General taxes	521	1 423	1 263	1 558	1 873	2 149	2 331
5111 Value added taxes	520	1 423	1 257	1 558	1 873	2 149	2 331
5112 Sales tax	0	0	6	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	202	675	675	873	956	1 078	1 106
5121 Excise duties	183	577	619	796	869	990	1 012
Alcohol	62	153	154	212	207	222	232
Tobacco	36	134	91	169	183	197	200
Fuel	76	290	343	383	444	535	543
Motor vehicle	9	0	0	0	0	0	0
Package	0	0	0	0	1	0	0
Fur	0	0	0	0	0	0	0
Electricity	0	0	31	33	34	36	37
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	2	35	24	29	34	38	43
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	17	64	33	48	53	50	52
Gambling tax	7	30	21	22	23	27	27
Advertising tax	1	3	2	4	4	6	6
Postal service payment	0	0	0	0	0	0	0
Liquid fuel stockpiling fee	0	2	5	6	5	5	4
Contributions to the Guarantee Fund	9	29	5	17	20	13	14
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5200 Taxes on use of goods and perform activities	22	68	55	65	80	110	129
5210 Recurrent taxes	22	68	55	65	73	86	90
Car registration fee	2	5	4	7	7	8	8
Heavy vehicle tax	0	4	4	4	5	5	5
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods	20	58	47	55	61	73	77
Business and professional licenses	3	2	1	1	1	3	3
Pollution fee	10	44	31	37	44	53	54
Specific use of water	4	9	13	14	13	15	16
Fees for closure of roads, streets and squares	0	1	1	1	2	1	2
Fishing fees	1	1	1	2	2	1	2
Tax on motor vehicle	2	0	0	0	0	0	0
Boat tax	0	0	0	0	0	0	0
Animal tax	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	7	24	39
Revenue from the sale of emission permits	7	24	39
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Other taxes
Memorandum item										
Customs duties collected on behalf of the EU	35	24	29	34	38	43
SRF contributions collected on behalf of the EU	5	5
Total tax revenue on cash basis	1 907	5 003	4 921	5 964	6 848	7 713	8 528
Total tax revenue on accrual basis	1 919	5 082	4 894	5 988	6 874	7 757	8 532
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	1 919	5 082	4 894	5 988	6 874	7 757	8 532
Imputed social contributions	4	20	30	38	49	62	66
National Accounts: Taxes and all social contributions	1 922	5 102	4 924	6 026	6 923	7 819	8 597

.. Not available

Note: Year ending 31st December.

Data on an accrual basis.

Source: Statistics Estonia.

StatLink  <https://doi.org/10.1787/888934211832>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5111 Value added taxes	251	2 062	7 519	10 869	15 207	15 533	18 888	18 974	20 404	21 364
Value added taxes	251	2 062	7 519	9 616	13 657	13 691	16 561	16 680	17 707	18 487
VAT repayments of local government	0	0	0	849	1 550	1 842	2 327	2 294	2 697	2 877
Social Insur. Institutions' part of VAT revenue	0	0	0	404	0	0	0	0	0	0
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
Suppl. sales tax on consumer durables	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	319	2 096	5 036	6 912	7 746	8 109	9 774	9 862	10 347	10 743
5121 Excise duties	183	1 615	3 813	5 613	6 013	6 286	7 511	7 678	8 002	8 390
Excise on tobacco products	52	206	473	561	622	655	852	885	962	1 115
Excise on sweetments	6	23	26	0	0	0	0	0	0	0
Excise on medium, strong beer	3	109	419	0	0	0	0	0	0	0
Excise on non-alcoholic beverages	2	17	22	32	35	37	204	250	151	154
Excise on certain foodstuffs	3	218	36	0	0	0	0	0	0	0
Excise on liquid fuels	58	504	986	2 583	2 907	3 167	3 925	4 054	4 324	4 395
Excise on motor cars	28	238	697	1 059	1 217	941	931	882	972	995
Tax on alcoholic beverages	29	353	813	1 239	1 016	1 279	1 355	1 356	1 340	1 475
Levies on pharmacy	2	16	46	85	113	122	153	165	182	180
Levies for price reduction on butter	0	3	0	0	0	0	0	0	0	0
Levies for marketing of milk	0	12	58	0	0	0	0	0	0	0
Excise on margarines	0	18	55	0	0	0	0	0	0	0
Stock-building levies on liquid fuels	0	15	44	46	50	48	45	43	43	45
Excise on sugar products	0	18	34	0	0	0	0	0	0	0
Excise on feeding stuffs	0	0	0	0	0	0	0	0	0	0
Excise on fertilizers	0	21	21	0	0	0	0	0	0	0
Excise on oil-based concentrated feed	0	1	0	0	0	0	0	0	0	0
Excise on protein feed	0	0	0	0	0	0	0	0	0	0
Equalization fee agricultural products	0	8	29	0	0	0	0	0	0	0
Excise on albumen	0	0	30	0	0	0	0	0	0	0
Tax on electricity	0	65	0	0	0	0	0	0	0	0
Oil damage levy	0	0	7	5	8	20	27	24	8	12
Oil waste levy	0	0	4	3	4	4	4	4	4	4
Price difference compensations	0	-231	0	0	0	0	0	0	0	0
The milk quota charge	0	0	6	0	0	0	0	0	0	0
Levies for marketing of special agric. prod.	0	0	0	0	0	0	0	0	0	0
Excise on phosphorous fertilizers	0	0	7	0	0	0	0	0	0	0
Excise on certain beverage packages	0	0	0	0	41	13	15	15	16	15
5122 Profits of fiscal monopolies	38	86	202	0	0	0	0	0	0	0
Excess profits on alcohol	38	86	202	..	..	..	..	..	..	..
5123 Customs and import duties	88	235	423	130	199	151	166	166	174	174
Import duties	62	126	232	0	0	0	0	0	0	0
Import levies on agricultural products	26	6	12	0	0	0	0	0	0	0
Local import duties (Town dues)	1	0	0	0	0	0	0	0	0	0
Import levies price stabilisation fund	0	3	0	0	0	0	0	0	0	0
Agricultural levies	0	0	0	0	0	0	0	0	0	0
Equalization tax	0	100	179	0	0	0	0	0	0	0
Custom duties	..	..	0	130	199	151	166	166	174	174
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Export duties	..	..	..	..	..	..	..	..	..	..
Levies on export	..	..	..	..	..	..	..	..	..	..
Counter-cyclical tax exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
Investment tax on buildings	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	9	161	598	1 160	1 533	1 671	2 096	2 017	2 170	2 178
Net revenue of betting	8	94	328	704	807	874	948	967	1 060	1 109
Tax on motion pictures	0	0	0	0	0	0	0	0	0	0
Stamp duties on entertainment	2	5	0	0	0	0	0	0	0	0
Fire protection levy	0	3	7	6	8	9	10	11	11	11
Tax on waste	0	0	0	33	56	42	56	32	12	7
Rail tax	0	0	0	0	18	18	19	6	5	2
Tax on insurance premiums	0	58	263	337	509	584	712	777	768	772
Tax on lottery prizes	0	0	0	80	135	144	217	222	228	226
Tax on telecommunications	0	0	0	0	0	0	0	0	0	0
Bank tax	0	0	0	0	0	0	134	-74	-36	-4
Contributions to the Resolution Fund	..	..	..	..	..	..	..	76	122	55
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Tax on charter flights	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	9	1	1	1	1	1	1
Sugar levy	..	..	..	9	1	1	1	1	1	1
Steel and coal levy	..	..	..	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	8	44	156	440	671	765	934	1 059	1 310	1 373

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5210 Recurrent taxes	8	44	156	423	637	725	897	960	1 204	1 233
5211 Paid by households: motor vehicles	0	2	5	165	486	541	696	748	960	979
5212 Paid by others: motor vehicles	7	32	135	235	126	150	170	182	209	215
5213 Paid in respect of other goods	1	10	16	23	25	34	31	30	35	39
Dog licenses	1	2	4	5	3	2	2	1	1	0
Hunting and fishing licenses	1	7	12	17	17	24	23	22	22	27
Seamens welfare and rescue levy	0	0	0	1	1	1	1	0	0	0
Nuclear energy research levy	0	0	0	0	4	7	5	7	12	12
5220 Non-recurrent taxes	0	0	0	17	34	40	37	99	106	140
Vehicle registration tax	..	..	..	17	34	40	37	36	31	27
Income from auction of emission allowances	..	..	..	0	0	0	0	63	75	113
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	21	50	30	69	69	64	81	61	44
6100 Paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other	2	21	50	30	69	69	64	81	61	44
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	130	199	151	166	166	174	174
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	76	122	55
Total tax revenue on cash basis	1 362	11 895	39 396	61 638	77 110	76 214	88 416	91 846	96 563	98 552
Total tax revenue on accrual basis	..	..	39 052	62 435	77 447	76 315	88 688	92 003	96 985	99 025
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	0	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	0	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	0	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	0	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	262	632	236	228	254	270	303	300	269
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	12 157	39 684	62 671	77 675	76 569	88 958	92 306	97 285	99 294
Imputed social contributions	..	513	688	30	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	..	12 670	40 372	62 701	77 675	76 569	88 958	92 306	97 285	99 294

.. Not available

Note: Year ending 31st December.

From 1988 data are on accrual basis.

Finland has an imputation system where the full credit is taken into account in shareholders taxation. According to estimates made by the National Board of Taxation, the credit given to shareholders was 193 million euros in 1991; the effects on personal income taxation are estimated.

Headings 2120 and 2320: The breakdown of contributions paid by employees and self-employed or non-employed is estimated.

Heading 4200: All figures in this subheading are estimated.

Heading 4400: Stamp duties include payment for some government services where the levy can be regarded as required (the levy is linked to the cost of providing the service). However they are classified as taxes and recorded under this subheading as taxes on financial and capital transactions because the amounts involved cannot be identified.

Heading 5121: The negative item under the title 'Price difference compensations' refers to the subsidies paid out on agricultural products under the price compensation scheme which can be offset against any positive tax liability which arising under the same scheme. From 1983 this item has been offset against revenues from excises on certain foodstuffs, on medium and stronger beer and on non-alcoholic beverages.

Heading 5126: Prior to 1979, no figures are available for amounts paid under the Fire protection levy.

Heading 5212: Prior to 1990, a part of the tax is paid by 'households'.

Source: Bulletin of Statistics; Central Statistical Office (for Central Government revenues); the Annual report of the National Pension Institute and Official Statistics of Finland Series XXIIA published by the Ministry and Social Affairs (for the Social Security and private pension respectively); supplementary information from unpublished sources.

StatLink  <https://doi.org/10.1787/888934211851>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4110 Households	198	4 454	11 493	22 285	32 839	38 952	44 684	46 873	49 557	47 817
Council tax	0	2 306	5 100	8 366	12 433	15 254	17 470	18 424	19 311	16 892
Tax on real-estate properties	0	1 034	4 040	8 460	11 983	14 403	16 539	17 557	18 926	19 484
Waste collection tax	0	534	1 219	3 103	5 117	5 699	6 552	6 567	6 803	6 942
Contribution to public broadcasting	0	0	0	2 099	2 255	2 472	2 866	3 012	3 248	3 215
Tax on non-developped land	0	506	979	172	851	919	955	980	971	977
Chamber of Agriculture tax	0	0	0	53	59	61	62	61	61	55
Street-cleaning tax	0	0	0	68	74	75	109	109	113	114
Other taxes	0	74	156	-36	67	69	131	163	124	138
4120 Others	308	904	3 315	7 154	9 291	11 109	12 727	13 570	14 596	14 994
Tax on real-estate properties	0	759	3 032	6 256	9 054	10 865	12 477	13 246	14 278	14 698
Tax on non-developped land	0	127	245	688	0	0	0	0	0	0
Chamber of Agriculture tax	0	18	39	210	237	244	250	242	243	221
Other taxes	0	0	0	0	0	0	0	82	75	75
4200 Recurrent taxes on net wealth	0	0	2 615	2 440	4 390	4 461	4 372	5 224	5 068	1 847
4210 Individual	..	..	938	2 440	4 390	4 461	4 372	5 224	5 068	1 847
4220 Corporate	..	..	1 677	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	145	1 010	4 124	6 907	8 910	7 738	10 456	12 317	14 344	14 399
4310 Estate and inheritance taxes	140	875	3 490	5 508	7 853	6 862	9 368	10 690	11 898	11 982
Inheritance taxes	0	861	3 453	5 428	7 794	6 806	8 433	10 540	11 785	11 895
Various receipts and tax fines	0	14	37	80	59	56	935	150	113	87
4320 Gift taxes	5	135	634	1 399	1 057	876	1 088	1 627	2 446	2 417
Donations	0	113	568	1 399	1 057	876	1 088	1 627	2 446	2 417
Various receipts and tax fines	0	0	0	0	0	0	0	0	0	0
Other taxes	0	22	66	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	447	2 224	5 886	7 383	12 143	10 825	11 970	14 339	17 424	18 502
Debts, annuities, offices	0	30	209	279	443	279	359	335	325	514
Business assets	0	253	518	199	268	154	135	132	153	146
Tangible movable assets	0	14	18	0	0	1	0	1	1	1
Properties and real property rights	0	63	4	2	2	3	1	1	1	0
Agreements and civil acts between companies	0	95	218	4	5	8	6	7	4	1
Various receipts and tax fines	0	35	60	367	179	253	4	6	10	15
Judicial and extra-judicial documents	0	6	10	0	0	0	0	0	0	0
Land registration tax	0	781	38	68	130	140	703	770	897	960
Various stamps and fees	0	94	242	0	0	0	0	0	0	0
Taxes on stock exchange transactions	0	168	525	407	271	0	0	0	0	0
Tax on financial transactions	0	0	0	0	0	0	697	917	964	1 047
Additional registration taxes	0	679	4 002	5 339	10 396	9 567	9 538	11 618	14 535	15 226
Other taxes and receipts	0	5	44	718	449	420	527	552	534	592
4500 Non-recurrent taxes	8	0	0	0	0	0	0	0	0	0
4510 On net wealth	8	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	9 902	54 317	123 235	168 121	207 950	222 165	245 423	258 741	278 119	289 869
5100 Taxes on production, sale, transfer, etc.	9 676	52 719	119 201	163 520	202 109	215 844	238 774	251 793	270 606	281 681
5110 General taxes	5 994	37 760	81 341	110 296	142 033	151 565	163 103	169 913	179 964	186 522
5111 Value added taxes	5 173	37 282	79 972	107 511	137 137	136 129	145 264	152 550	162 877	168 526
VAT (general budget)	0	36 895	78 902	103 054	136 927	135 578	144 490	151 680	162 011	167 618
VAT (BAPSA)	0	62	101	4 111	0	0	0	0	0	0
Other VAT	0	325	969	0	0	0	0	0	0	0
Sub-compensations of agricultural VAT	0	0	0	346	138	330	462	381	369	397
Value added taxes on subsidies	0	0	0	0	72	221	312	489	497	511
5112 Sales tax	822	0	0	0	0	0	0	0	0	0
5113 Other	0	477	1 369	2 784	4 896	15 436	17 839	17 363	17 087	17 996
Social solidarity contribution	..	477	1 369	2 784	4 896	5 090	5 671	4 390	3 561	3 769
Contributions on the value added of the corporations	..	..	..	0	0	10 346	12 168	12 973	13 526	14 227
Tax on digital services	..	..	..	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	3 682	14 960	37 860	53 225	60 076	64 279	75 671	81 880	90 642	95 159

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	2 775	11 013	26 834	39 850	44 013	45 770	52 343	56 660	61 864	64 894
Excise tax on energy products	0	7 136	17 476	23 493	24 318	23 577	23 693	26 238	29 589	31 898
Exceptional levies on oil product corporations	0	0	0	0	0	0	0	0	0	0
Taxes on wines, ciders and meads	0	97	174	0	121	121	486	501	495	534
Taxes on alcohol	0	1 238	1 593	3 025	484	2 482	2 950	2 956	2 974	2 945
Taxes on beer and mineral water	0	58	91	20	409	538	803	931	999	1 055
Other taxes and receipts	0	136	38	19	2 169	100	90	110	72	139
Taxes on tobaccos and matches	0	1 188	2 989	7 965	9 659	11 083	12 227	12 318	12 326	13 342
Fines and confiscations	0	2	1	0	0	0	0	0	0	0
Gold and silver warranty	0	6	19	29	2	0	0	0	0	0
ANDA taxes	0	84	147	89	0	0	0	0	0	0
Tax on health protection and the organisation of meat markets	0	0	0	48	46	43	41	43	42	43
Tax on cereals	0	147	275	19	19	24	18	14	8	8
Fees on tobacco stores	0	0	0	0	0	0	0	0	0	0
Fees on potash salt	0	0	0	0	0	0	0	0	0	0
Tax on flour	0	0	0	38	0	0	0	0	0	0
Fees included in fuel price	0	36	32	453	485	495	499	493	539	555
National Book Fund tax	0	7	17	0	0	0	0	0	0	0
Tax on logging products	0	11	0	0	0	0	0	0	0	0
Mining fees	0	16	59	43	23	25	22	16	15	18
Tax on electricity and heating	0	426	1 340	1 061	2 990	3 717	7 253	8 703	9 991	9 844
Surtax on appetizers	0	12	17	0	0	0	0	0	0	0
Pharmaceutical taxes	0	4	559	0	0	0	0	0	0	0
Tax on beet, sugar and alcohol	0	22	400	0	0	0	0	0	0	0
Solidarity tax on oil seeds	0	8	41	0	0	0	0	0	0	0
Tax on food fats	0	32	89	99	0	0	0	0	0	0
National Literature Fund tax	0	23	0	0	0	0	0	0	0	0
Tax on water consumption	0	34	51	74	5	11	1	2	2	0
Tax on meat	0	25	36	0	19	1	1	0	0	0
Tax on pollution, distribution, collection and extraction of water	0	217	609	1 624	1 821	1 763	2 175	2 268	2 364	2 340
Sugar market fund tax	0	0	0	0	0	0	0	0	0	0
Exceptional contribution on pharmacies and laboratories	0	16	0	522	0	0	0	0	0	0
Local tax	0	5	8	241	247	325	127	126	145	66
Contribution of low voltage electric energy suppliers	0	0	0	183	322	324	374	375	378	377
ADEME tax	0	0	0	80	212	489	499	449	449	0
Dock dues	0	0	0	449	544	581	386	422	439	453
General tax on polluting activities	0	0	0	6	16	16	205	117	81	316
Tax on oil products	0	0	0	0	0	0	367	379	377	386
Other taxes	0	30	772	78	102	55	126	199	579	575
Tax benefitting the French petrol institute (IFP)	0	0	0	193	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	471	966	1 669	1 810	2 043	2 180	2 605	2 665	2 663	2 858
Import duties (State)	0	0	0	0	0	0	0	0	0	0
Import duties (UE)	0	873	1 623	0	0	0	0	0	0	0
Dock dues	0	0	0	267	327	361	627	678	707	741
Other taxes	0	94	46	30	59	67	136	55	48	48
5124 Taxes on exports	0	75	15	0	0	0	0	0	0	0
Agricultural levies (State part)	..	0	0	..	..	..	..	..	..	..
Agricultural levies (EU part)	..	75	15	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
6000 Other taxes	681	5 480	14 060	24 084	27 227	9 241	10 692	11 586	11 342	12 082
6100 Paid solely by business	678	5 480	14 060	22 398	27 219	9 235	10 686	11 580	11 336	12 076
National Institute of intellectual property (INPI) tax on services	0	43	67	115	156	165	180	193	204	225
Tax on general charges	0	0	0	0	0	0	0	0	0	0
Tax on the use of fixed assets	0	5 152	13 381	19 641	22 035	0	0	0	0	0
Tax on union benefits (local government)	0	36	197	293	0	0	0	0	0	0
Various taxes (central government)	0	0	0	61	236	255	478	649	637	722
Annual tax on outstanding loans	0	110	0	0	0	0	0	0	0	0
Exceptional levies on insurance corporations	0	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	0	36	125	155	203	275	233	253	229	196
Payments of industrial enterprises to the benefit of the FNE	0	4	240	204	33	10	3	0	1	0
Other taxes	0	98	50	1 127	3 721	1 078	775	1 484	880	1 298
(ANDA) and (ADAR) tax	0	0	0	32	0	0	0	0	0	0
Property contributions of the corporations	..	..	..	0	0	10 346	12 168	12 973	13 526	14 227
Flat-rate tax on network corporations	0	0	0	0	0	1 223	1 206	1 297	1 329	1 346
Exit tax on insurance	0	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	0	0	0	770	835	1 103	1 323	458	871	720
Employers' contribution on stock options	0	0	0	0	0	185	380	490	300	287
Tax on railway companies profit	0	0	0	0	0	0	200	400	226	453
6200 Other	3	0	0	1 686	8	6	6	6	6	6
Other taxes	0	..	..	1 686	8	6	6	6	6	6
Sectors accounts differential	0	..	..	0	0	0	0	0	0	0
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	1 513	1 657	1 752	1 842	1 932	1 908	2 069
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	916	1 922	2 291
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	0	0	0	7 663	10 761	8 214	8 041	6 346	9 236
Tax component	0	0	0	0	0	8 234	6 755	5 669	3 721	5 448
Transfer component	0	0	0	0	0	2 527	1 459	2 372	2 625	3 788
Non-wastable tax credits against 1210	0	0	0	457	1 860	6 655	5 466	18 618	22 640	26 573
Tax component	0	0	0	0	0	1 277	3 572	10 560	10 663	10 663
Transfer component	0	0	0	0	0	5 378	1 894	8 058	11 977	15 910
Non-wastable tax credits against 3000	0	0	0	0	0	0	0	0	0	574
Tax expenditure component	0	0	0	0	0	0	0	0	0	574
Transfer component	0	0	0	0	0	0	0	0	0	0
Total tax revenue on cash basis	25 776	178 576	433 771	642 156	825 954	840 905	960 513	995 462	1 058 287	1 084 161
Total tax revenue on accrual basis	0	0	0	645 528	831 226	846 318	966 817	1 002 131	1 065 075	1 090 163
Conciliation with National Accounts										
Additional taxes included in national accounts	0	0	0	0	0	0	0	0	0	0
Tax excluded from national accounts	0	0	0	-3 171	-5 191	-5 774	-6 661	-6 676	-6 916	-7 056
Waste collection tax	..	..	..	-3 103	-5 117	-5 699	-6 552	-6 567	-6 803	-6 942
Tax on electric pylons	..	..	..	0	0	0	0	0	0	0
Street-cleaning tax	..	..	..	-68	-74	-75	-109	-109	-113	-114
Difference in treatment of tax credits	0	0	0	0	0	9 511	10 327	16 229	14 384	16 685
Capital transfer for uncollected revenue	0	0	0	-3 372	-5 272	-5 413	-6 304	-6 669	-6 788	-6 002
Voluntary social security contributions	0	0	0	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0	0	0	0
National Accounts: taxes and actual social contributions	0	0	0	638 985	820 763	844 642	964 179	1 005 015	1 065 755	1 093 790
Imputed social contributions	0	0	0	25 875	33 510	38 028	41 947	42 655	43 041	43 660
National Accounts: taxes and all social contributions	0	0	0	664 860	854 273	882 670	1 006 126	1 047 670	1 108 796	1 137 450

.. Not available

Note: Calendar year ending on December 31st.

From 1992, the data are on an accrual basis.

From 1970, figures were calculated according to the new System of National Accounts and are not, therefore, comparable to those of the previous years.

The section 2000 includes certain voluntary contributions.

The section 4220 corresponds to the remuneration for the guarantee of the State given to savings banks.

Source: General Account of the Administration of finances for the figures of fiscal receipts. OSCE for the figures of Social Security from 1965 to 1969, and ESA for the following years.

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Non-wastable tax credits										
Non-wastable tax credits against 1110	38 356	43 602	45 475	41 890	41 951	43 440	43 913
Tax expenditure component	29 499	28 268	26 275	26 817	28 141	29 186
Transfer component	14 104	17 207	15 616	15 134	15 297	14 727
Non-wastable tax credits against 1210	962	804	802	426	200	24	12
Tax expenditure component	348	326	172	120	18	12
Transfer component	456	474	254	80	8	0
Total tax revenue on cash basis	74 359	287 373	454 764	767 045	881 517	911 154	1 037 605	1 125 844	1 230 367	1 292 596
Total tax revenue on accrual basis	884 216	911 161	1 038 902	1 127 631	1 232 001	1 293 678
Conciliation with National Accounts										
Additional taxes included in National Accounts	2 406	2 067	2 411	2 856	2 646	2 637
Several duties, administrative fees and other revenues	2 406	2 067	2 411	2 856	2 646	2 637
Taxes excluded from National Accounts	0	0	0	0	0	0
Difference in treatment of tax credits	12 623	9 230	6 358	5 619	5 654	6 266
Capital transfer for uncollected revenue	0	0	0	0	0	0
Voluntary social security contributions	21 409	5 102	5 352	6 068	7 069	7 415
Miscellaneous differences	33 134	34 234	34 083	35 690	44 520	39 264
National Accounts: Taxes and actual social contributions	953 788	961 794	1 087 106	1 177 864	1 291 890	1 349 260
Imputed social contributions	29 509	32 687	33 506	34 543	37 014	38 031
National Accounts: Taxes and all social contributions	983 297	994 481	1 120 612	1 212 407	1 328 904	1 387 291

.. Not available

Note: Year ending 31st December.

From 2002 data are on accrual basis.

The tax revenues for Germany refer to the old Länder until 1990 and to all Germany beginning in 1991.

Heading 1000: In the years up to 2000, the revenues shown take into account the whole amount of non-wastable tax credits including that part paid out by the tax authorities which should, under the OECD criteria, be treated as expenditure. From 2001, the data necessary to make the adjustment have become available and the revenue figures comply with the OECD criteria from that year. The impact of this change is shown in Table D in Part I of this Report.

Heading for non-wastable tax credits against 1110 comprise child tax credits (paid out of wage tax revenue), tax credits for owner occupied housing (paid out of assessed income tax revenue) and investment tax credits for unincorporated businesses (for investment in former East Germany; paid out of assessed income tax revenue).

Heading for non-wastable tax credits against 1210 are investment tax credits for incorporated businesses (for investment in former East Germany; paid out of corporate income tax revenue).

Source: Finanzbericht, Bonn; Tax Statistics. Unpublished estimates by the Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211889>

Table 5.13. Greece: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	116	1 475	11 472	47 211	73 990	72 414	64 560	64 510	69 604	71 889
Total tax revenue exclusive of taxes collected for the EU	..	..	11 361	46 990	73 683	72 134	64 410	64 327	69 247	71 562
1000 Taxes on income, profits and capital gains	11	286	2 283	12 662	17 176	15 953	14 015	14 586	15 603	16 468
1100 Of individuals	8	220	1 619	6 127	10 554	9 015	10 780	10 155	11 228	11 550
1110 On income and profits	8	220	1 619	6 102	10 500	8 948	10 698	10 047	11 149	11 427
Personal income tax	..	..	1 414	..	..	..	..	..	..	..
Receipts from previous years	..	..	62	..	..	..	..	..	..	..
Agricultural social security fund	..	..	143	..	..	..	..	..	..	..
1120 On capital gains	0	0	0	25	54	67	82	108	79	123
1200 Corporate	2	56	631	5 625	5 304	5 717	2 071	3 800	3 510	3 998
1210 On profits	2	56	631	5 625	5 304	5 717	2 071	3 800	3 510	3 998
Corporation income tax	2	39	553	..	..	..	..	..	..	..
Receipts from previous years	0	8	33	..	..	..	..	..	..	..
Agricultural social security fund	0	9	46	..	..	..	..	..	..	..
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	1	10	32	910	1 318	1 221	1 164	631	865	920
Extraordinary taxes	0	10	32	..	..	..	..	..	..	..
Other taxes on income and profits	1	0	0	..	..	..	..	..	..	..
2000 Social security contributions	37	485	3 466	14 284	24 940	24 748	19 354	18 807	20 743	21 473
2100 Employees	15	214	1 735	7 629	13 417	13 292	10 881	11 095	12 200	11 887
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	14	213	1 728	6 655	11 523	11 456	8 473	7 712	8 543	9 586
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	3	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	7	58	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	27	79	0	0	0	0	0	0	0
4000 Taxes on property	11	68	532	3 631	4 908	3 741	5 698	5 418	5 561	5 554
4100 Recurrent taxes on immovable property	0	4	22	372	709	553	2 619	3 592	3 654	3 594
4110 Households	0	3	22	..	..	..	..	..	..	..
4120 Others	0	1	0	..	..	..	..	..	..	..
Taxes on immovable property	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	714	1 208	1 272	1 084	1 083	1 167	1 175
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	18	141	372	208	165	99	134	154	135
4310 Estate and inheritance taxes	1	13	85	..	..	..	..	..	..	..
4320 Gift taxes	0	4	55	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	44	368	2 035	2 556	1 146	615	547	577	640
Stamp and transaction taxes	10	41	368	2 035	2 556	1 146	615	547	577	640
Receipts from previous years	0	3	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	2	1	27	0	1	0	0	0	0
4510 On net wealth	0	0	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	0	2	1	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	111	227	604	1 281	62	9	10
5000 Taxes on goods and services	57	608	5 109	16 634	26 966	27 972	25 493	25 699	27 697	28 394
5100 Taxes on production, sale, transfer, etc.	51	564	4 881	14 797	24 541	25 505	21 536	21 388	23 461	24 670
5110 General taxes	12	194	3 040	9 234	17 020	16 504	13 100	13 077	14 743	15 385
5111 Value added taxes	0	0	2 821	8 927	16 511	15 958	12 593	12 885	14 642	15 288
5112 Sales tax	9	185	123	0	0	0	0	0	0	0
5113 Other	2	9	96	307	509	546	507	192	101	97
Other taxes on goods and services	1	9	34	307	509	546	507	192	101	97
Receipts from previous years	1	0	62	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	39	370	1 789	5 526	7 407	8 922	8 327	8 210	8 582	9 143
5121 Excise duties	20	165	1 372	4 069	5 876	7 567	6 997	6 929	6 878	7 134
Duty on tobacco products	8	45	357	1 769	2 657	2 712	2 506	2 365	2 028	2 244
Duty on alcohol and spirits	1	7	50	262	334	501	417	393	535	530
Duty on mineral oil	7	75	637	2 016	2 878	4 242	3 894	3 971	4 052	4 052
Duty on sugar	3	6	0	0	0	0	0	0	0	0
Duty on cotton and other products	0	30	328	22	7	112	180	200	263	308
5122 Profits of fiscal monopolies	2	6	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	12	94	112	220	314	279	153	181	266	232
Import duties	11	90	111	220	314	279	153	181	266	232
Agricultural social security fund	1	5	1	0	0	0	0	0	0	0
5124 Taxes on exports	0	1	1	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	47	293	1 237	1 217	1 076	1 177	1 100	1 438	1 777
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	4	58	10	0	0	0	0	0	0	0
Agricultural social security fund	2	..	..	..	..	..	..	..	..	..
Other taxes	2	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	52	37	114	79	109	101	136	142
5200 Taxes on use of goods and perform activities	6	44	228	1 320	2 169	1 682	2 954	3 217	3 444	3 091
5210 Recurrent taxes	5	24	219	1 320	2 169	1 682	2 954	3 217	3 444	3 091
Motor vehicle tax	5	0	..	..	..	..	..	..	..	..
5211 Paid by households: motor vehicles	..	23	210	281	598	825	781	780	795	804
5212 Paid by others: motor vehicles	..	0	8	735	1 182	272	120	207	264	272
5213 Paid in respect of other goods	0	1	1	304	389	585	2 053	2 230	2 385	2 015
Taxes on boats/ships	0	0	1	..	..	..	..	..	..	..
5220 Non-recurrent taxes	1	20	9	0	0	0	0	0	0	0
Exceptional tax on construction of buildings	0	..	9	..	..	..	..	..	..	..
Building permits	0	..	0	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	517	256	785	1 003	1 094	792	633
6000 Other taxes	0	1	3	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	0	..	..	..	..	..	..	..
6200 Other	..	1	3	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	100	210	307	278	148	181	266	225
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	..	89	102
Total tax revenue on cash basis	116	1 475	11 472	45 979	72 429	73 083	62 632	63 118	67 116	70 110
Total tax revenue on accrual basis	..	..	..	47 211	73 990	72 414	64 560	64 510	69 604	71 889
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Tax (Employer's actual social contributions)	..	..	..	..	..	..	..	..	..	..
Tax (Employee's actual social contributions)	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	47 211	73 990	72 414	64 560	64 510	69 604	71 889
Imputed social contributions	..	..	..	2 055	3 952	4 952	5 101	5 615	5 220	4 825
National Accounts: Taxes and all social contributions	..	..	..	49 266	77 942	77 366	69 661	70 125	74 824	76 714

.. Not available

Note: Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, General accounting Office, 20th Directorate of Budget except the heading 2000 provided by the National Statistics Bureau.

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4200 Recurrent taxes on net wealth	0	0	135 652	128 560	135 661	51 594	42 591
Surtax payable by financial institutions	135 652	128 560	135 661	51 594	42 591
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	5 460	13 175	6 264	5 307	7 373	9 393	8 519
4310 Estate and inheritance taxes	4 020	10 775	4 243	4 097	6 230	8 164	7 313
Inheritance tax-local	2 010	4 658	1 858	0	0	0	0
Inheritance tax-central	2 010	6 117	2 385	4 097	6 230	8 164	7 313
4320 Gift taxes	1 440	2 400	2 021	1 210	1 143	1 229	1 206
Gift tax-local	720	1 038	885	0	0	0	0
Gift tax-central	720	1 363	1 136	1 210	1 143	1 229	1 206
4400 Taxes on financial and capital transactions	52 754	117 465	77 618	64 708	93 389	129 831	147 562
Property transfer tax-local	26 349	50 783	33 990	0	0	0	0
Property transfer tax-central	26 405	66 682	43 628	64 708	93 389	129 831	147 562
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 081 439	3 832 361	4 383 865	5 127 520	5 936 435	6 385 910	7 148 811
5100 Taxes on production, sale, transfer, etc.	2 052 712	3 751 218	4 272 312	5 002 824	5 798 298	6 236 617	6 986 982
5110 General taxes	1 340 572	2 622 027	3 010 781	3 414 342	4 099 741	4 461 713	5 042 361
5111 Value added taxes	1 153 750	2 013 271	2 325 608	2 693 555	3 309 540	3 626 566	4 129 537
5112 Sales tax	0	0	37 795	47 927	50 635	65 133	73 573
Public health product tax	0	19 090	29 882	34 171	40 727
Hydrocarbons stockholding fee	37 795	28 837	20 753	30 962	32 846
5113 Other	186 823	608 756	647 378	672 860	739 566	770 014	839 251
Local tax on company sales	186 823	427 134	443 093	500 868	584 380	638 731	711 276
Simplified business tax	0	152 812	181 880	110 021	89 406	63 641	54 117
Research and development contribution	0	28 810	22 405	61 971	65 780	67 642	73 858
5120 Taxes on specific goods and services	712 140	1 129 192	1 261 531	1 588 482	1 698 557	1 774 904	1 944 621
5121 Excise duties	533 502	969 730	929 881	992 269	1 119 189	1 157 642	1 270 130
Road fund petrol tax	0	0	0	0	0	0	0
Alcohol production duty	3 848	5 621	3 021	196	8 007	6 803	8 078
Water fund tax	6 017	13 171	14 444	13 164	12 305	12 225	12 701
Forestry fund tax	2 858	3 353	284	0	0	0	0
Environment petrol tax	14 837	19 447	17 274	46 711	65 534	77 792	77 024
Budget excises (central budget)	505 942	916 869	877 778	915 546	1 015 555	1 041 979	1 153 070
Coffee	3 200	0	0	0	0	0	0
Alcohol	53 500	88 600	83 078	85 487	87 369	86 315	104 113
Tobacco	107 000	252 400	251 778	312 509	321 922	294 071	349 483
Petrol	156 000	218 200	216 728	189 755	206 220	221 662	230 138
Diesel	157 000	256 600	293 588	308 736	375 026	411 037	441 366
Other oil	6 000	2 200	2 567	3 451	3 608	3 873	2 617
Other budget excises	30 343	93 442	30 039	15 608	21 410	25 021	25 353
Energy tax	0	11 269	17 080	16 652	17 788	18 843	19 257
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	137 730	37 174	33 446	35 307	52 395	57 423	79 130
Customs duties	137 730	37 174	33 446	35 307	52 395	57 423	79 130
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5126 Taxes on specific services	40 908	106 629	297 554	507 201	465 479	504 256	567 329
Gambling tax	27 935	71 804	62 718	41 316	44 972	38 066	39 265
Tourism tax	4 379	0	0	0	0	0	0
Communal tourism tax	2 943	4 935	5 798	8 411	10 475	13 602	14 863
Cultural contribution	4 387	8 432	1 096	105	127	93	152
Pork slaughterhouse tax	32	0	0	0	0	0	0
Breeding contribution	899	919	0	0	0	0	0
Medicine tax	0	19 789	28 104	40 496	45 529	45 939	48 676
Surtax payable by financial institutions	0	0	39 611	1 217	4 155	3 957	3 269
Specific sectors' surtax	0	0	151 693	9 815	285	1 112	669
Telecommunication services tax	0	0	0	50 176	54 516	53 609	53 732
Accident tax	0	0	0	23 313	27 694	37 904	43 801
Insurance tax	0	0	4 018	28 088	30 108	35 729	40 010
Financial transaction levy	0	0	0	289 321	205 616	216 337	234 364
Waste dumping contribution	0	0	0	6 639	11 123	12 036	14 648
Advertising tax	0	0	0	0	5 675	4 730	13 903
Protection Fund levies (BEVA)	0	0	1 036	1 000	2 600	10 221	7 545
Protection Fund levies (OBA)	0	0	2 435	7 299	14 391	15 613	15 347
Protection Fund levies (Resolution Fund)	0	0	0	0	7 290	8 712	10 553
Protection Fund levies (SZHTKA)	0	0	0	5	923	1 023	1 159
Protection Fund levies (KA)	0	0	0	0	0	5 573	4 285
Tourism development contribution	0	0	0	0	0	0	21 088
Protection Fund Levies (PGA)	332	750	1 045	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
Previous differential producer's turnover tax
5128 Other taxes	0	15 659	650	53 705	61 494	55 583	28 032
Sugar duty	15 659	650	881	765	854	0
Payments by companies in the energy sector (MAVIR)	0	0	0	52 824	60 729	54 729	28 032
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	28 272	81 143	111 553	124 696	138 137	149 293	161 829
5210 Recurrent taxes	25 454	74 268	106 903	121 126	130 238	136 129	149 641
Tax on domestically registered vehicles-local	12 622	62 432	71 112	69 248	73 248	76 361	79 811
Tax on domestically registered vehicles-extra budget	0	0	0	0	0	0	0
Tax on domestically registered vehicles-central	8 250	0	79	0	0	0	0
Tax on foreign registered vehicles extra budget fund	0	0	0	0	0	0	0
Tax on foreign registered vehicles-central	3 078	1 655	1 397	0	0	0	0
Company car tax	0	0	25 867	32 935	31 570	33 339	35 676
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0
5213 Paid in respect of other goods	1 504	10 181	8 448	18 943	25 420	26 429	34 154
Environmental protection charge	5	13	27	0	0	0	0
Fishing development contribution	40	104	0	0	0	0	0
Environmental pollution charge	0	8 785	7 653	7 861	6 680	5 109	6 303
Air pollution levy	751	610	53	0	0	0	0
Water pollution levy	225	186	0	0	0	0	0
Toxic waste levy	65	42	130	0	0	0	0
Noise abatement levy	13	8	19	0	0	0	0
Unidentified environmental protection levies paid to local governments	404	433	566	521	265	274	193
Sale of emission allowances	0	0	0	10 561	17 479	19 830	26 411
Concession fees (tobacco shops)	0	0	0	0	996	1 216	1 247
5220 Non-recurrent taxes	3 273	6 875	4 650	3 570	7 899	13 164	12 188
Land protection levy	1 640	3 777	2 488	1 881	3 610	8 770	7 555
Vehicle weight fee	805	1 288	820	624	0	0	0
Game protection contribution	178	176	1	0	0	0	0
Casino license fee	650	1 635	1 341	1 065	4 289	4 394	4 633
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	32 857	56 348	59 378	56 836	56 824	47 581	38 363
Unallocable tax penalties	23 546	33 321	36 250	37 507	35 530	24 783	15 565
6100 Paid solely by business	9 311	23 028	23 128	19 329	21 294	22 798	22 798
Nuclear contribution	9 311	22 828	23 128	19 329	21 294	22 798	22 798
Medicine tax	0	200	0	0	0	0	0
6200 Other	0	0	0	0	0	0	0
Memorandum item										
Customs duties collected on behalf of the EU	27 981	25 004	26 337	38 960	45 403	63 431
Total tax revenue on cash basis	5 140 924	10 020 734	10 137 257	11 479 816	13 218 609	14 412 430	15 345 821
Total tax revenue on accrual basis	10 115 072	10 142 330	11 687 770	13 531 760	14 867 258	15 976 928

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	45 120	49 057	73 565	76 364	73 769	74 070
Social security contributions	0	11 675	36 063	40 688	39 324	39 096
Duty for state procedures	45 084	37 331	37 417	35 653	34 424	34 954
Other taxes	36	51	85	23	21	20
Taxes excluded from National Accounts	-49 439	-53 707	-51 838	-48 414	-37 311	-28 483
Water fund tax	-13 171	-14 444	-13 164	-12 305	-12 225	-12 701
Tax on foreign registered vehicles	-1 655	-1 397	0	0	0	0
Environmental protection fee	-446	-593	-520	-265	-274	-193
Air pollution levy	-610	-53	0	0	0	0
Water pollution levy	-186	0	0	0	0	0
Toxic waste levy	-42	-130	0	0	0	0
Noise abatement levy	-8	-19	0	0	0	0
Vehicle weight fee	0	-820	-624	0	0	0
Unallocable tax penalties	-33 320	-36 250	-37 507	-35 530	-24 783	-15 565
Tax on home-workers	0	-1	-23	-29	-29	-24
Specific sectors' surtax correction	0	0	0	-285	0	0
Difference in treatment of tax credits	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0
Voluntary social security contributions	1 762	1 693	1 523	1 229	1 163	1 090
Miscellaneous differences	-2 687	-28	2	-43	3 130	-866
Inheritance tax	0	0	0	0	0	0
Gift tax	0	0	0	0	0	0
Property transfer tax	0	0	0	0	0	0
Rounding	4	-2	2	0	2	0
Taxes on income and profits	-2 087	0	0	0	0	0
Corporate income tax	0	0	0	0	0	0
Customs duties	-603	-26	0	-43	3 128	-866
Vehicle weight fee	0	0	0	0	0	0
Environment petrol tax	0	0	0	0	0	0
Social security contributions	0	0	0	0	0	0
Credit institutions' special tax	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	10 109 828	10 139 345	11 711 022	13 560 896	14 908 009	16 022 739
Imputed social contributions	21 113	24 841	21 669	28 783	18 618	22 374
National Accounts: Taxes and all social contributions	10 130 941	10 164 186	11 732 691	13 589 679	14 926 627	16 045 113

.. Not available

Note: Year ending 31st December.

For 2002-2018, data are on accrual basis. Preliminary data for 2019 are on a cash basis.

Heading 5121: the aggregate figure for excise tax revenues is on a cash basis. Revenue from specific excises is in several cases reported on an accrual basis.

Tax base for "Environment petrol tax" is broader than petrol only.

Heading 5123: part of environmentally related payments is attributable to Local government. It is not possible to present a more detailed breakdown of these figures.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211927>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	0	0	0
Tax expenditure component	0	0	0	0
Transfer component	0	0	0	0
Non-wastable tax credits against 1210	1 085	1 304	2 659	3 079
Tax expenditure component	148	176	477	572
Transfer component	937	1 128	2 182	2 507
Total tax revenue on cash basis	60	4 731	114 932	..	..	..	..	..	..	..
Total tax revenue on accrual basis	254 556	531 760	540 276	676 142	812 002	982 792	1 037 608
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	-765	-1 663	-2 613	-2 437	-2 919	-4 268	-4 703
Estate and inheritance taxes (4310)	-765	-1 663	-2 613	-2 437	-2 919	-4 268	-4 703
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	253 791	530 097	537 662	673 704	809 084	978 524	1 032 904
Imputed social contributions	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	253 791	530 097	537 662	673 704	809 084	978 524	1 032 904

.. Not available

Note: Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934211946>

Table 5.16. Ireland: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	317	4 046	12 260	33 363	60 790	46 399	51 947	61 424	67 630	73 468
Total tax revenue exclusive of taxes collected for the EU	..	..	12 075	33 155	60 517	46 170	51 700	61 097	67 197	73 035
1000 Taxes on income, profits and capital gains	82	1 478	4 662	14 551	25 364	18 617	21 298	26 599	29 601	33 291
1100 Of individuals	53	1 294	4 059	10 650	18 970	14 665	17 020	19 722	21 399	22 889
1110 On income and profits	53	1 286	4 023	9 876	15 872	14 320	16 652	19 053	20 573	21 897
Income tax	66	1 286	4 023	9 876	15 872	14 320	16 652	19 053	20 573	21 897
Surtax	3	0	0	0	0	0	0	0	0	0
Income tax paid by corporations	-17	0	0	0	0	0	0	0	0	0
1120 On capital gains	0	8	36	774	3 097	345	369	669	826	992
1200 Corporate	29	184	603	3 900	6 395	3 945	4 273	6 873	8 198	10 402
1210 On profits	29	184	603	3 900	6 395	3 945	4 273	6 873	8 198	10 402
Corporation profits tax	12	2	0	0	0	0	0	0	0	0
Corporation tax	0	176	603	3 885	6 393	3 944	4 272	6 872	8 197	10 401
Income tax paid by corporation	17	0	0	0	0	0	0	0	0	0
Agricultural produce duty	0	6	0	14	1	1	1	1	1	1
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	2	0	7	4	4	4	0
2000 Social security contributions	21	578	1 729	3 966	8 143	8 458	9 359	10 524	11 661	12 707
2100 Employees	10	190	570	962	1 926	3 195	3 630	3 853	3 963	4 368
2110 On a payroll basis	..	..	570	962	1 926	3 195	3 630	3 853	3 963	4 368
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	10	380	1 092	2 814	5 796	4 932	5 326	6 211	7 177	7 734
2210 On a payroll basis	..	..	1 092	2 814	5 796	4 932	5 326	6 211	7 177	7 734
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	8	67	190	421	331	403	460	522	605
2310 On a payroll basis	..	..	67	190	421	331	403	460	522	605
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	9	159	15	411	310	314	357	431	565
4000 Taxes on property	48	213	569	1 902	4 789	2 389	3 632	3 918	3 852	4 278
4100 Recurrent taxes on immovable property	39	139	312	587	1 233	1 322	1 724	1 864	1 856	1 880
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1	0	0	0	0	536	169	0	0
4210 Individual	..	..	..	..	..	..	0	0	0	0
4220 Corporate	..	..	..	..	..	..	536	169	0	0
4300 Estate, inheritance and gift taxes	6	14	48	225	405	235	278	401	448	518
4310 Estate and inheritance taxes	6	14	45	210	337	192	259	365	417	469
Estate duty	5	..	0	0	0	0	0	0	0	0
Legacy duty	1	..	0	0	0	0	0	0	0	0
Succession duty	0	..	0	0	0	0	0	0	0	0
4320 Gift taxes	0	0	3	15	68	43	20	36	31	50
4400 Taxes on financial and capital transactions	3	59	209	1 090	3 151	832	1 093	1 484	1 547	1 880
Stamp duty	3	59	209	1 090	3 151	832	1 093	1 484	1 547	1 880
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	167	1 769	5 140	12 929	22 082	16 619	17 321	20 013	22 076	22 617
5100 Taxes on production, sale, transfer, etc.	155	1 741	4 939	12 374	20 982	15 319	15 789	18 036	20 080	20 650
5110 General taxes	18	597	2 500	7 643	14 355	10 067	10 372	11 831	13 060	14 175
5111 Value added taxes	0	597	2 500	7 643	14 355	10 067	10 372	11 831	13 060	14 175
Value added tax	..	597	2 500	7 643	14 355	10 067	10 372	11 831	13 060	14 175
5112 Sales tax	18	0	0	0	0	0	0	0	0	0
Turnover tax	18	..	..	..	..	..	..	..	..	..
Wholesale tax	0	..	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	137	1 143	2 439	4 731	6 627	5 252	5 417	6 205	7 020	6 475

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	124	1 045	2 084	4 402	6 125	4 859	5 013	5 474	6 163	5 487
Beer	19	192	356	475	459	316	363	418	419	433
Oils	31	330	745	1 491	2 204	2 099	2 035	2 120	2 233	2 154
Spirits	16	148	153	241	363	244	282	313	352	373
Table waters	0	11	23	0	0	0	0	0	0	0
Tobacco	50	187	419	1 035	1 192	1 160	1 064	1 055	1 397	748
Wine, cider, perry	1	18	46	154	297	266	354	414	446	431
Motor vehicle (incl. tyres)	7	148	331	985	1 554	395	459	702	850	872
Others	1	11	11	20	57	379	457	451	467	476
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	10	62	147	208	273	229	247	327	334	325
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
UE agriculture levies	..	..	0	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	21	171	122	229	164	157	404	523	662
Duty on betting	2	19	37	59	36	30	26	37	52	51
Sweepstakes duty	1	1	0	0	0	0	0	0	0	0
Bank levy	0	0	46	61	66	-70	-23	190	249	422
Other	0	1	88	2	127	204	154	178	221	190
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	14	37	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	11	28	201	555	1 100	1 300	1 532	1 977	1 996	1 967
5210 Recurrent taxes	11	28	201	555	1 100	1 300	1 532	1 977	1 996	1 967
5211 Paid by households: motor vehicles	6	14	100	373	723	768	888	904	824	799
5212 Paid by others: motor vehicles	5	11	82	124	239	256	284	281	255	245
5213 Paid in respect of other goods	0	3	20	58	138	276	360	792	917	922
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	6	23	12	8	9
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	0	0	6	23	12	8	9
Memorandum items										
Customs duties collected on behalf of the EU	..	..	148	208	273	229	247	327	334	325
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	..	98	107
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	843	1 073	816	555	504	472
Tax expenditure component	..	..	0	0	843	1 073	816	555	504	472
Transfer component	..	..	0	0	0	0	0	0	0	0
Total tax revenue on cash basis	317	4 046	12 260	32 997	60 836	46 609	51 979	61 393	67 835	73 466
Total tax revenue on accrual basis	..	..	..	33 363	60 790	46 399	51 947	61 424	67 630	73 468
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	0	0	178	178	177	178	182
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	33 363	60 790	46 577	52 125	61 601	67 808	73 650
Imputed social contributions	..	..	..	1 366	2 579	1 053	1 669	1 797	2 247	2 244
National Accounts: Taxes and all social contributions	..	..	..	34 729	63 369	47 630	53 795	63 398	70 055	75 894

.. Not available

Note: The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

The data for years 1965 to 1973 are on fiscal year basis (commencing on 1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis.

From 1998, data are on accrual basis.

Heading 1200: Capital gains taxes paid by corporations are included in heading 1210.

Heading 2100: Includes contributions by self-employed and certain voluntary contributions.

Heading 2200: Since 1976 income tax paid by corporations and corporation profits tax have been replaced by corporation tax.

Heading 5111: Includes arrears of the wholesale and turnover taxes.

Tax receipts in 1988 were inflated by the success of the new arrangements for assessment and collection of tax. These arrangements included an amnesty for tax arrears paid by 30th September. This amnesty waived penalties and interest charge tax. It resulted in payments of 631 million of euros spread across the main tax headings.

Source: Annual Report of the Revenue Commissioners, Financial Accounts and National Income and Expenditure Accounts.

StatLink  <https://doi.org/10.1787/888934211965>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4 488	6 551	7 758	8 803	9 997	9 954	10 572
5210 Recurrent taxes	4 488	6 551	7 758	8 803	9 997	9 954	10 572
5211 Paid by households: motor vehicles	1 436	1 895	2 274	2 872	3 179	3 623	3 597
5212 Paid by others: motor vehicles	479	632	758	957	1 060	1 208	1 199
5213 Paid in respect of other goods	2 574	4 025	4 726	4 973	5 759	5 124	5 775
Licences collected by the Ministry of Transportation	257	535	350	132	196	61	128
Licences collected by the Ministry of Communication	151	0	274	299	338	199	338
Licences collected by other ministries	1 587	2 605	2 990	3 227	3 781	3 320	3 703
Business and professional licences paid locally	528	799	1 011	1 190	1 317	1 406	1 462
Other local authority fees	51	86	101	125	128	138	144
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Non-wastable tax credits										
Non-wastable tax credits against 1110	87	911	1 415	1 589	807
Tax expenditure component	0	0	3	32	67	0	0
Transfer component	0	0	84	879	1 348	1 589	807
Non-wastable tax credits against 1210	0	0	0	0	0	0	0
Tax expenditure component	0	0	0	0	0	0	0
Transfer component	0	0	0	0	0	0	0
Total tax revenue on cash basis	188 276	251 299	268 555	325 442	364 375	413 124	411 633
Total tax revenue on accrual basis
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions	188 276	251 299	268 555	325 442	364 375	413 124	411 633
Imputed social contributions	6 175	7 134	8 207	9 088	9 185	9 241	9 116
National Accounts: Taxes and all social contributions	194 451	258 433	276 762	334 530	373 560	422 364	420 749

.. Not available

Note: Year ending 31st December.

Data are on a cash basis.

Source: Israel Central Bureau of Statistics and Israel Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934211984>

Table 5.18. Italy: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	5 505	60 422	265 116	503 096	671 189	671 912	706 829	711 114	727 840	739 519
Total tax revenue exclusive of taxes collected for the EU	..	..	263 829	501 560	668 928	669 687	704 939	706 522	723 272	736 087
1000 Taxes on income, profits and capital gains	982	18 821	96 707	166 912	226 498	219 547	233 294	225 934	230 819	228 901
1100 Of individuals	603	13 940	69 654	124 918	172 136	180 512	185 996	184 622	187 143	189 298
1110 On income and profits	603	13 796	68 786	124 233	172 122	180 505	185 991	184 619	187 143	189 298
Personal income tax	0	11 538	57 318	121 211	162 644	173 991	175 921	173 007	176 772	179 814
Local income tax paid by households	0	829	4 492	67	0	0	0	0	0	0
Tax on income from investments (60%)	319	55	15	0	0	0	11	80	54	52
10% Surcharge on income	94	37	5	0	0	0	0	0	0	0
10% proportional surcharge	1	0	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by households	23	51	496	110	542	393	564	875	1 144	1 158
Law 1177 proportional surcharge (60%)	39	0	1	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (60%)	0	8	72	0	0	0	0	0	0	0
Additional Treasury increase (60%)	23	6	1	0	0	0	0	0	0	0
Decree 1132 revenues (60%)	0	0	0	0	0	0	0	0	0	0
Tax on households	65	7	0	0	0	0	0	0	0	0
Rental value tax	2	0	0	0	0	0	0	0	0	0
Driving licence tax	1	0	0	0	0	0	0	0	0	0
Municipal surcharge on buildings (40%)	37	5	0	22	0	0	0	0	0	0
Withholding tax on income from deposits paid by households	0	1 206	6 223	2 823	8 402	5 440	8 994	10 076	8 525	7 488
Direct taxes refund (60%)	0	0	41	0	0	0	0	0	0	0
Other	0	53	123	0	534	681	501	581	648	786
1120 On capital gains	0	144	867	685	14	7	5	3	0	0
Tax on capital gains on land	..	0	0	0	0	0	0	0	..	..
Municipal capital gains tax on buildings paid by households (60%)	..	144	867	685	14	7	5	3	..	..
1200 Corporate	379	4 710	26 605	34 699	50 529	36 740	41 194	33 530	36 103	32 937
1210 On profits	379	4 494	26 027	34 242	50 520	36 736	41 190	33 528	36 095	32 932
Corporation tax	0	1 245	9 042	28 877	47 192	34 841	39 160	31 927	34 578	31 107
Municipal surcharge on buildings (60%)	37	8	0	32	0	0	0	0	0	0
Tax on income from investments (40%)	213	37	10	0	0	0	8	54	36	35
Company franchise and liabilities tax	88	12	2	0	0	0	0	0	0	0
Law 1177 proportional surcharge (40%)	26	0	0	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (40%)	0	20	48	0	0	0	0	0	0	0
Decree 1132 revenues (40%)	0	0	0	0	0	0	0	0	0	0
Additional Treasury increase (40%)	15	4	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by firms	0	77	745	166	0	0	0	0	0	0
Withholding tax on income from deposits paid by firms	0	1 810	9 334	4 235	2 370	605	1 464	759	378	393
Local income tax paid by firms	0	1 245	6 738	100	15	13	12	12	15	14
Direct taxes refund (40%)	0	0	27	0	0	0	0	0	0	0
Other	0	36	82	832	943	1 277	546	776	1 088	1 383
1220 On capital gains	0	216	578	457	9	4	4	2	8	5
Municipal capital gains tax on buildings paid by firms (40%)	..	216	578	457	9	4	4	2	8	5
1300 Unallocable between 1100 and 1200	0	171	448	7 295	3 833	2 295	6 104	7 782	7 573	6 667
Refunds tax on income	..	-240	-1 768	-5 175	0	0	0	0	0	0
Other	..	412	2 216	12 470	3 833	2 295	6 104	7 782	7 573	6 667
2000 Social security contributions	1 881	22 976	87 256	143 629	200 772	209 122	210 462	214 376	220 624	229 607
2100 Employees	..	4 171	16 753	27 333	35 715	37 598	39 284	39 805	40 860	42 708
2110 On a payroll basis	..	..	..	27 333	35 715	37 598	39 284	39 805	40 860	42 708
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	..	17 152	62 540	99 904	137 924	144 281	141 629	143 273	147 309	153 920
2210 On a payroll basis	..	..	..	99 904	137 924	144 281	141 629	143 273	147 309	153 920
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	1 654	7 962	16 392	27 133	27 243	29 549	31 298	32 455	32 979
2310 On a payroll basis	..	..	..	16 392	27 133	27 243	29 549	31 298	32 455	32 979
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	1 881	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	387	890	0	0	0	0	0	0	0
Contributions to GESCAL	..	387	890	..	..	..	..	..	..	..
4000 Taxes on property	397	2 248	5 983	23 360	32 646	32 441	43 883	46 259	44 237	44 933

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4100 Recurrent taxes on immovable property	96	7	1	9 354	12 778	9 663	20 748	25 558	21 887	21 955
Income tax on landowners	2	0	0	0	0	0	0	0	0	0
Income tax on buildings	12	2	1	0	0	0	0	0	0	0
Income tax on luxury buildings	1	0	0	0	0	0	0	0	0	0
Surcharge on land (provincial)	16	0	0	0	0	0	0	0	0	0
Surcharge on land (municipal)	18	0	0	0	0	0	0	0	0	0
Surcharge on buildings (provincial)	26	2	0	0	0	0	0	0	0	0
Surcharge on buildings (municipal)	21	3	0	0	0	0	0	0	0	0
Municipal real estate tax	0	0	0	9 354	12 778	9 663	20 748	20 798	20 755	20 817
Tax on indivisible services (TASI)	0	0	0	0	0	0	0	4 760	1 132	1 138
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	14	1	2 118	2 547	231	355	311
4210 Individual	..	..	..	5	0	0	0	0	0	0
4220 Corporate	..	..	..	9	1	2 118	2 547	231	355	311
4300 Estate, inheritance and gift taxes	47	128	376	1 005	149	483	622	674	815	820
Inheritance and gift duty	33	119	376	1 005	149	483	622	674	815	820
Estate duty	11	9	0	0	0	0	0	0	0	0
Proportional surcharge and premium	3	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	255	2 113	5 606	12 320	18 256	17 365	17 092	17 245	17 686	18 847
Registration tax	120	1 048	2 421	6 794	9 410	9 019	7 353	7 625	8 542	9 359
Mortgage taxes and land registry duties	22	190	469	1 067	2 525	2 071	1 841	1 529	1 723	1 657
5% proportional surcharge	6	0	0	0	0	0	0	0	0	0
Additional surcharge	4	0	0	0	0	0	0	0	0	0
Stamp duties and surcharges accruing on cadastral acts	104	751	2 185	4 459	6 321	6 275	7 898	7 600	6 969	7 376
Other	0	123	530	0	0	0	0	491	452	455
4500 Non-recurrent taxes	0	0	0	98	151	916	985	309	1 155	442
4510 On net wealth	..	..	..	0	0	0	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	98	151	916	985	309	1 155	442
4600 Other recurrent taxes on property	0	0	0	569	1 311	1 896	1 889	2 242	2 339	2 558
5000 Taxes on goods and services	2 173	15 990	74 280	141 852	171 869	178 863	187 210	196 473	209 911	212 129
5100 Taxes on production, sale, transfer, etc.	2 037	15 251	67 083	127 281	155 191	160 775	164 597	174 443	184 318	184 748
Direct taxes refund	0	-73	-86	0	0	0	0	0	0	0
5110 General taxes	710	9 438	38 940	77 473	95 623	97 586	93 921	100 692	107 576	109 333
5111 Value added taxes	0	9 438	38 940	77 473	95 623	97 586	93 921	100 692	107 576	109 333
VAT	..	9 438	38 940	77 473	95 623	97 586	93 921	100 692	107 576	109 333
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	710	0	0	0	0	0	0	0	0	0
General tax on receipts	662	..	..	..	..	..	..	..	..	..
Compensation tax on imported products	48	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 327	5 886	28 048	49 808	59 568	63 189	70 676	73 751	76 742	75 415
5121 Excise duties	816	4 088	20 304	31 479	32 904	36 414	45 720	46 238	47 610	47 088
Duty on mineral oils	465	3 462	15 928	22 172	23 252	22 884	26 332	25 759	26 160	25 947
Duty on spirits	27	87	206	486	595	570	571	600	649	679
Duty on beer	12	54	172	242	489	476	532	633	693	818
Duty on sugars	22	25	68	120	0	5	10	5	5	-8
Duty on electricity	20	51	2 018	3 079	3 034	7 152	13 542	15 246	15 558	15 069
Duty on bananas	9	53	97	0	0	0	0	0	0	0
Duty on coffee	31	60	74	0	0	0	0	0	0	0
Duty on cocoa	3	4	7	0	0	0	0	0	0	0
Duty on olive oil	0	0	0	0	0	0	0	0	0	0
Other duty	44	190	1 037	5 201	5 385	5 268	4 659	3 898	4 519	4 556
Alcohol, spirits, liquor	5	0	0	0	0	0	0	0	0	0
On matches and flints	13	22	47	0	0	0	0	0	0	0
Meat	26	0	0	0	0	0	0	0	0	0
In-bond surcharge	0	81	650	174	143	54	67	90	19	20
Combustible materials	39	0	0	0	0	0	0	0	0	0
Construction materials	30	0	0	0	0	0	0	0	0	0
Excise duty on sound and video	3	0	0	0	0	0	0	0	0	0
Tax on phonograph records	1	0	0	0	0	0	0	0	0	0
Stamp duty on playing cards	1	0	0	0	0	0	0	0	0	0
Other	66	0	0	5	6	5	7	7	7	7
5122 Profits of fiscal monopolies	303	1 033	3 248	7 718	10 440	10 983	10 683	10 711	10 524	10 601
Duty on tobacco	292	1 033	3 248	7 712	10 436	10 978	10 679	10 710	10 523	10 600
On salt	10	0	0	0	0	0	0	0	0	0
Duty on products of Monopoli di Stato	1	0	0	6	4	5	4	1	1	1

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	142	261	1 164	1 536	2 261	2 225	1 890	2 246	2 295	2 295
Common Customs tariff (CEE)	0	0	836	1 536	2 261	2 225	1 890	2 246	2 295	2 295
Customs and shipping duties	115	14	0	0	0	0	0	0	0	0
Administrative services duties	11	0	0	0	0	0	0	0	0	0
Tax on agriculture	15	228	207	0	0	0	0	0	0	0
Other duties	0	9	68	0	0	0	0	0	0	0
Compensatory amounts	0	9	53	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	67	483	3 141	9 029	13 932	13 567	12 383	14 566	16 313	15 431
Entertainment tax	20	59	167	118	68	58	42	40	42	34
Stamp duty	6	0	0	0	0	0	0	0	0	0
Tax on advertisements	6	56	168	389	392	384	424	405	452	456
Tax on lotto, lotteries, betting and Totocalcio game	3	123	617	4 164	7 144	7 983	7 088	7 488	9 240	9 350
Casino takings, special duties, etc.	0	0	0	158	152	192	130	112	125	114
Single tax on games of skill and betting-levied indirectly	9	74	476	487	405	242	85	116	123	143
Aerotaxi passengers tax	0	0	0	0	0	0	7	8	10	11
Local tax (including insurance)	23	171	1 714	3 713	5 771	4 708	4 607	3 835	4 048	4 186
Bank levy for the National Resolution Fund	..	..	..	..	..	..	..	2 552	2 273	1 137
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Special Duty on foreign payments and currency selling	..	..	..	..	..	..	..	..	..	..
5128 Other taxes	0	21	192	46	31	0	0	0	0	0
ECSC taxes and contributions on sugar and other levies	..	21	121	0	0	..	..	..	..	..
Other	..	0	70	46	31	..	..	..	..	..
Bank cont. to the unique European Resolution Fund	..	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	180	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	136	456	4 474	8 479	10 550	10 531	11 352	11 130	13 144	14 462
5210 Recurrent taxes	136	456	4 474	8 479	10 550	1 155	1 359	1 653	1 801	1 873
Public motor vehicle register tax	64	152	967	1 034	1 326	1 155	1 359	1 653	1 801	1 873
Tax on vehicles 5% proportional surcharge	3	13	450	0	0	0	0	0	0	0
Surcharge on diesel cars	0	66	683	0	0	0	0	0	0	0
Surcharge on gas cars	0	0	171	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	3 433	4 652	4 628	4 487	4 710	5 190	5 429
5212 Paid by others: motor vehicles	..	..	..	1 006	1 332	1 300	1 395	1 446	1 356	1 429
Motor vehicle duty paid by firms	..	..	..	1 006	1 332	1 300	1 395	1 446	1 356	1 429
5213 Paid in respect of other goods	67	225	2 203	3 006	3 240	3 448	4 111	3 321	4 797	5 731
Law 1177 proportional surcharge	22	0	0	0	0	0	0	0	0	0
Taxes on signs	2	4	0	0	0	0	0	0	0	0
Tax on dog tags	0	7	12	0	0	0	0	0	0	0
Tax on hunting and fishing	0	0	0	0	0	0	0	0	0	0
Duty on official franchises	43	215	2 191	3 006	3 240	3 448	4 111	3 321	2 855	3 809
Television tax (households)	0	0	0	0	0	0	0	0	1 942	1 922
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles, airplanes	..	..	..	..	..	..	..	..	..	..
Pro-Friuli tax on vehicles	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	283	2 724	6 092	6 128	7 557	11 261	10 900	12 449	12 919
Indirect taxes refund	..	0	160	288	616	693	477	715	653	954
Other	..	283	2 564	5 804	5 512	6 864	10 784	10 185	11 796	11 965
6000 Other taxes	72	0	0	27 343	39 404	31 939	31 980	28 072	22 249	23 949
6100 Paid solely by business	0	..	..	27 343	39 404	31 939	31 980	28 072	22 249	23 949
6200 Other	72	..	..	0	0	0	0	0	0	0
Capital levies	2	..	..	..	..	..	..	..	..	..
Other taxes	71	..	..	..	..	..	..	..	..	..
Memorandum items										
Customs duties collected on behalf of the EU	..	..	836	1 536	2 261	2 225	1 890	2 246	2 295	2 295
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	2 346	2 273	1 137
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	..	0	0	357	9 793	10 276	10 303
Tax expenditure component	..	..	..	..	..	-109	206	8 615	9 075	9 142
Transfer component	..	..	..	..	..	109	151	1 178	1 201	1 162
Non-wastable tax credits against 1210	..	..	..	..	0	0	2 401	4 866	5 935	1 451
Tax expenditure component	..	..	..	..	..	0	0	0	0	0
Transfer component	..	..	..	..	..	0	2 401	4 866	5 935	1 451
Total tax revenue on cash basis	5 505	60 422	265 116	488 738	653 836	659 704	689 299	711 837	722 719	734 307
Total tax revenue on accrual basis	..	..	..	503 096	671 189	671 912	706 829	711 114	727 840	739 519

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	-5 416	-5 470	-6 538	-9 786	-9 801	-10 576	-10 740
The tax for the urban solid waste disposal (TARSU)	-4 387	-4 443	-5 519	-8 363	-8 519	-9 188	-9 296
Other	-1 029	-1 027	-1 019	-1 423	-1 282	-1 388	-1 444
Difference in treatment of tax credits	0	0	-109	206	8 615	9 075	9 142
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	464	567	561	738	750	769	790
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	498 144	666 286	665 826	697 987	710 678	727 108	738 711
Imputed social contributions	3 884	3 980	3 984	4 093	3 938	4 121	4 055
National Accounts: Taxes and all social contributions	502 028	670 266	669 810	702 080	714 616	731 229	742 766

.. Not available

Note: The tax year ends in December 31th.

As from 2000, revenues data are computed on accrual basis.

As from 1997, revenues data are based on data provided to the European Union as for the Treaty of Maastricht excessive deficit procedure.

Section 6000: Regional Tax on Productive Activities (IRAP); it is a tax on the value of production therefore its taxable base is different from other groups tax bases.

Regarding the section "Taxes excluded National Accounts" the item "Others" includes: tax on the public areas utilization and tax on the collection and disposal of waste water.

Source: Ministero dell'economia e delle finanze; Istituto nazionale di statistica.

StatLink  <https://doi.org/10.1787/888934212003>

Table 5.19. Japan: Details of tax revenue, 1965-2018

Billion JPY

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	6 172	62 443	130 843	136 236	146 248	132 484	146 405	163 533	171 806	175 564
1000 Taxes on income, profits and capital gains	2 708	28 800	65 682	47 398	53 174	40 034	47 534	50 969	52 658	56 083
1100 Of individuals	1 338	15 180	36 394	28 677	28 600	24 663	28 150	30 847	32 325	33 492
1110 On income and profits	1 338	15 180	36 394	28 677	28 600	24 663	28 150	30 847	32 325	33 492
Income tax	970	10 800	25 996	18 789	16 080	12 984	15 865	18 178	19 276	20 316
Prefectural inhabitants tax	123	1 415	3 675	3 621	5 008	4 699	5 090	5 252	5 376	4 863
Municipal inhabitants tax	220	2 890	6 475	6 044	7 294	6 795	7 015	7 224	7 471	8 106
Enterprise tax	25	75	249	223	218	184	181	194	203	207
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	1 370	13 620	29 288	18 721	24 573	15 372	19 384	20 122	20 333	22 591
1210 On profits	1 370	13 620	29 288	18 721	24 573	15 372	19 384	20 122	20 333	22 591
Corporation tax	927	8 923	18 384	11 747	14 744	8 968	11 698	10 832	11 995	12 318
Prefectural inhabitants tax	53	557	1 414	879	1 206	777	854	859	762	835
Municipal inhabitants tax	85	1 297	3 198	2 176	3 015	1 954	2 157	2 324	2 224	2 427
Enterprise tax	305	2 843	6 293	3 918	5 608	2 253	2 674	3 510	3 991	4 243
Local special corporate tax	0	0	0	0	0	1 420	2 001	2 081	1 858	2 088
Local corporate tax	0	0	0	0	0	0	0	516	654	681
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	1 344	18 178	34 613	47 968	53 325	54 461	59 803	64 465	68 616	70 588
2100 Employees	446	6 393	13 895	19 830	21 975	23 593	25 984	28 224	32 578	33 656
2110 On a payroll basis	..	..	13 895	19 830	21 975	23 593	25 984	28 224	32 578	33 656
2120 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Employers	588	9 267	16 649	22 456	24 243	24 674	27 143	29 479	31 648	32 664
2210 On a payroll basis	..	..	16 649	22 456	24 243	24 674	27 143	29 479	31 648	32 664
2220 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	107	2 518	4 069	5 683	7 108	6 194	6 676	6 763	4 390	4 268
2310 On a payroll basis	..	..	4 069	5 683	7 108	6 194	6 676	6 763	4 390	4 268
2320 On an income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	203	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	498	5 114	12 296	14 294	13 138	12 878	12 940	13 400	14 073	14 196
4100 Recurrent taxes on immovable property	319	3 326	7 099	10 414	9 949	10 225	9 882	10 005	10 323	10 386
Prefectural property tax	4	8	15	11	14	5	2	2	4	11
Municipal property tax	296	2 784	6 023	9 041	8 729	8 961	8 653	8 755	9 025	9 083
City planning tax	19	469	942	1 318	1 202	1 256	1 227	1 244	1 277	1 291
Special landholding tax	0	65	118	43	4	3	1	3	1	0
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	0	0	0	1	0	0	0	0	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	44	441	1 918	1 782	1 503	1 250	1 574	1 968	2 292	2 333
4310 Estate and inheritance taxes	34	375	..	..	..	..	..	..	..	..
Inheritance tax	34	375	..	..	..	..	..	..	..	..
4320 Gift taxes	10	65	..	..	..	..	..	..	..	..
Tax on gifts	10	65	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	1 347	3 280	2 099	1 686	1 403	1 483	1 426	1 458	1 477
Bourse tax	3	15	41	0	0	0	0	0	0	0
Securities transaction	8	209	748	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	83	841	1 894	1 532	1 202	1 024	1 126	1 050	1 052	1 073
Real property acquisition tax	41	282	596	567	485	379	357	377	407	404
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 620	10 200	17 917	26 227	26 256	24 730	25 744	34 286	36 031	34 252
5100 Taxes on production, sale, transfer, etc.	1 544	8 822	15 647	23 180	23 241	22 160	23 313	31 871	33 582	31 754
5110 General taxes	0	0	5 778	12 350	12 841	12 675	13 479	22 400	22 249	22 496
5111 Value added taxes	..	..	5 778	12 350	12 841	12 675	13 479	22 400	22 249	22 496
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 544	8 822	9 868	10 830	10 400	9 485	9 834	9 470	11 333	9 258

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	1 062	6 674	8 637	9 837	9 374	8 622	8 728	8 351	10 241	8 121
Liquor tax	353	1 424	1 935	1 816	1 524	1 389	1 371	1 338	1 304	1 275
Sugar excises	29	43	0	0	0	0	0	0	0	0
Local gasoline tax	46	278	361	296	302	294	275	264	256	251
Gasoline tax	254	1 547	2 007	2 769	2 820	2 750	2 574	2 465	2 396	2 348
Liquefied petroleum gas tax	0	30	31	28	27	24	21	18	17	15
Aviation fuel tax	0	58	76	104	104	89	67	66	67	68
Commodity tax	138	1 038	5	0	0	0	0	0	0	0
Playing-card tax	1	1	0	0	0	0	0	0	0	0
Prefectural tobacco tax	44	229	361	282	278	256	173	153	141	139
Municipal tobacco tax	73	402	636	865	853	788	983	936	862	850
Timber delivery tax	3	3	0	0	0	0	0	0	0	0
Mineral product tax	2	5	3	2	2	2	2	2	2	2
Electricity and gas tax	54	386	0	0	0	0	0	0	0	0
Diesel oil tax	65	447	834	1 208	1 034	918	943	925	949	958
Vehicle acquisition tax	0	270	613	464	425	192	193	137	190	198
Promotion of power resources development tax	0	109	295	375	352	349	328	316	326	322
Petroleum and coal tax	0	404	487	489	513	502	600	630	691	701
Tobacco tax	0	0	996	876	925	908	1 038	954	864	861
Special tobacco tax	0	0	0	264	214	163	161	148	134	125
International tourist tax	..	..	0	0	0	0	0	0	0	7
5122 Profits of fiscal monopolies	179	808	0	0	0	0	0	0	0	0
Monopoly profits	179	808	..	..	..	..	..	..	..	..
5123 Customs and import duties	222	786	928	877	941	786	1 034	1 049	1 024	1 071
Customs duty	222	786	928	877	941	786	1 034	1 049	1 024	1 071
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	81	554	303	116	85	77	71	70	67	66
Travel tax	4	64	0	0	0	0	0	0	0	0
Admission tax	10	5	0	0	0	0	0	0	0	0
Local entertainment tax	10	74	0	0	0	0	0	0	0	0
Golf course utilization tax	0	0	90	81	60	55	49	48	45	43
Meal and lodging tax	56	398	0	0	0	0	0	0	0	0
Special local consumption tax	0	0	195	12	0	0	0	0	0	0
Bathing tax	1	13	18	23	25	22	22	23	23	22
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	76	1 378	2 270	3 047	3 015	2 570	2 431	2 416	2 450	2 498
5210 Recurrent taxes	69	1 358	2 250	3 027	2 993	2 548	2 409	2 393	2 427	2 475
Automobile tax	55	781	1 276	1 765	1 717	1 616	1 574	1 543	1 541	1 550
Light vehicle tax	13	43	88	125	164	178	189	200	249	258
Motor vehicle tonnage tax	0	527	881	1 134	1 110	753	643	649	637	665
Hunter licence tax	0	3	2	2	0	0	0	0	0	0
Hunting tax	0	3	2	1	2	2	2	1	1	1
Mine lot tax	1	1	1	1	0	0	0	0	0	0
5211 Paid by households: motor vehicles	..	..	..	..	..	..	..	..	..	..
5212 Paid by others: motor vehicles	..	..	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes	7	20	20	20	22	21	22	22	22	23
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	151	335	348	356	381	384	413	427	445
6100 Paid solely by business	0	139	288	324	313	330	348	361	371	378
Business office tax	..	139	288	324	313	330	348	361	371	378
6200 Other	2	12	47	24	43	52	36	52	56	67
Taxes not in local tax law	2	12	47	24	43	52	36	52	56	65
Other	0	0	0	0	0	0	0	0	0	2
Total tax revenue on cash basis	6 172	62 443	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	130 843	136 236	146 248	132 484	146 405	163 533	171 806	175 564
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: Data are on a fiscal year basis beginning 1st April.

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000): in principle accrual basis, Central government taxes: accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes : accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).

The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the Farmer's pension fund are not available for the years before 1999.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.

Source: Tax Bureau, Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212022>

Table 5.20. Korea: Details of tax revenue, 1965-2018

Billion KRW

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	..	6 687	37 262	136 295	258 571	295 968	347 332	393 559	465 470	506 548
1000 Taxes on income, profits and capital gains	..	1 704	12 203	39 254	82 239	82 905	101 792	119 151	149 420	172 976
1100 Of individuals	..	766	7 440	19 950	43 276	42 098	53 311	67 600	83 121	93 274
1110 On income and profits	..	766	6 327	18 569	31 984	33 935	46 654	55 744	67 987	75 251
Income tax	..	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	..	0	0	0	4 682	4 425	4 889	4 561	4 517	4 982
Wages and salaries income tax	..	0	0	0	14 124	15 517	21 931	27 055	34 034	38 000
Other income tax	..	0	0	0	2 607	2 986	3 432	4 467	5 333	5 975
Global income tax	..	661	4 723	16 128	6 151	6 369	10 901	12 784	16 049	17 483
Defence tax on income tax	..	105	938	0	0	0	0	0	0	0
Education tax on income tax	..	0	325	0	0	0	0	0	0	0
Rural dev. tax on interest, bus. Inc. & cap. gains relief	..	0	0	156	160	179	124	105	104	111
Inhabitant tax on income tax (local)	..	0	341	2 285	4 260	4 459	5 377	6 772	7 950	8 700
1120 On capital gains	..	0	1 113	1 381	11 292	8 163	6 657	11 856	15 134	18 023
Capital gains tax	1 113	1 381	11 292	8 163	6 657	11 856	15 134	18 023
1200 Corporate	..	738	4 757	19 271	38 963	40 807	48 481	51 551	66 299	79 702
1210 On profits	..	738	4 757	19 271	38 963	40 807	48 481	51 551	66 299	79 702
Corporation tax - withholding	677	8 577	8 360	9 095	12 176	12 317	11 990	13 174
Corporation tax - final returns	2 549	9 302	27 057	28 173	31 679	32 713	47 187	57 763
Defence tax on corporation tax	1 323	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	207	1 142	3 152	3 094	4 118	6 217	6 785	8 307
Rural development tax corporate income	0	251	394	445	508	304	337	458
Excess profit tax	..	0	0	0	0	0	0	0	0	0
1220 On capital gains	..	0	0	0	0	0	0	0	0	0
Capital gains tax
1300 Unallocable between 1100 and 1200	..	199	6	33	0	0	0	0	0	0
Business income tax	..	0	0	0	..	..	..	..	..	..
Real estate income tax	..	0	0	0	..	..	..	..	..	..
Defence tax on real estate & business income	..	0	0	0	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	..	0	0	30	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	..	117	0	0	..	..	..	..	..	..
Farm land tax (local)	..	83	6	3	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	..	0	0	0	..	..	..	..	..	..
2000 Social security contributions	..	73	3 760	22 759	53 588	69 090	91 596	104 693	119 676	128 660
2100 Employees	..	0	1 464	8 578	21 773	28 213	38 396	44 281	51 125	55 257
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Unemployment assurance	..	0	0	598	1 164	1 358	2 418	3 076	3 418	3 666
National welfare pension fund	..	0	429	4 325	9 338	11 004	13 890	15 821	17 864	19 090
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	483	2 066	8 180	11 783	17 128	19 868	22 814	24 920
Teachers' pensions	..	0	86	279	581	868	1 077	1 125	1 507	1 595
Government employees pensions	..	0	406	1 144	2 202	2 878	3 435	3 876	4 934	5 371
Military personal pensions	..	0	60	166	308	322	448	515	588	615
2110 On a payroll basis	8 578	21 773	28 213	38 396	44 281	51 125	55 257
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	..	73	1 694	9 409	23 557	30 856	41 518	47 846	54 063	58 712
Ind. works' insurance fund	..	73	550	1 876	4 431	4 632	5 436	6 062	6 429	7 346
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	..	0	0	0	0	0	0	0	0	0
Unemployment insurance	..	0	0	1 449	2 474	2 860	4 545	5 499	6 082	6 517
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
National welfare pension fund	..	0	430	4 340	9 383	11 052	13 958	15 895	17 922	19 155
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	658	1 547	6 844	11 718	16 826	19 493	22 397	24 346
Teachers' pensions	..	0	56	197	425	594	753	897	1 233	1 348
Government employees pensions	..	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	9 409	23 557	30 856	41 518	47 846	54 063	58 712
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	..	0	602	4 772	8 258	10 021	11 682	12 566	14 488	14 691
2310 On a payroll basis	0	0	0	0	0	0	0	0
2320 On an income tax basis	602	4 772	8 258	10 021	11 682	12 566	14 488	14 691
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	..	34	153	258	619	714	981	1 122	1 376	1 492
Workshop tax on workforce (local)	..	31	124	258	619	714	981	1 122	1 376	1 492
Vocational training promotion fund	..	3	29	0	0	0	0	0	0	0
4000 Taxes on property	..	537	4 389	16 846	33 109	33 516	35 847	48 625	54 406	58 811

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4100 Recurrent taxes on immovable property	..	183	980	3 385	9 196	9 270	10 809	12 486	14 319	15 589
Property tax (local)	..	119	227	728	3 755	4 817	8 267	9 294	10 662	11 532
City planning tax on urban real estate (local)	..	51	244	815	1 883	2 465	0	0	0	0
Community facilities tax (local)	..	13	86	341	543	650	912	1 351	1 513	1 626
Tax on excessive land holdings (local)	..	0	1	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	..	0	400	1 282	5	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	..	0	0	81	1	0	0	0	0	0
Tax on excessively increased land value	..	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	..	0	0	0	2 414	1 029	1 224	1 399	1 652	1 873
Rural dev. tax on comprehensive real estate tax	..	0	0	0	483	208	250	267	302	356
4110 Households	0	0	0	0	0	0	0	0
4120 Others	22	138	112	101	156	175	190	202
Workshop tax on property (local)	22	138	112	101	156	175	190	202
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	12	354	989	2 842	3 076	4 290	5 044	6 785	7 359
4310 Estate and inheritance taxes	..	5	85	449	1 059	1 203	1 587	1 944	2 342	2 832
Inheritance tax	..	3	71	449	1 059	1 203	1 587	1 944	2 342	2 832
Defence tax on inheritance tax	..	2	14	0	0	0	0	0	0	0
4320 Gift taxes	..	7	269	540	1 783	1 873	2 703	3 100	4 443	4 527
Gift tax	..	7	225	540	1 783	1 873	2 703	3 100	4 443	4 527
Defence tax on gift tax	..	0	44	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	319	2 960	11 935	21 071	21 170	20 748	31 095	33 302	35 863
Registration tax (local)	..	122	1 378	4 528	7 254	7 370	1 312	1 831	1 608	1 718
Registration tax	..	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	..	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	..	0	0	246	627	632	874	969	1 028	993
Rural dev. tax on local registration tax	..	0	0	66	143	144	1	1	0	0
Securities transactions tax	..	0	224	2 736	3 469	3 667	3 077	4 670	4 508	6 241
Rural dev. tax on securities transaction tax	..	0	0	823	1 729	2 010	1 529	1 861	1 775	2 217
Acquisition tax (local)	..	163	1 165	3 148	7 261	6 825	13 318	20 810	23 487	23 813
Stamp tax	..	34	193	388	588	522	637	953	896	881
4500 Non-recurrent taxes	..	22	95	537	0	0	0	0	0	0
Asset revaluation tax	..	22	95	537	..	..	..	..	..	..
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	4 190	16 497	52 271	80 861	99 769	106 717	110 326	129 065	133 095
5100 Taxes on production, sale, transfer, etc.	..	4 114	16 024	50 023	78 414	96 573	99 970	103 254	121 293	125 207
5110 General taxes	..	1 471	6 964	23 212	40 942	51 800	59 105	60 162	74 361	77 471
5111 Value added taxes	..	1 471	6 964	23 212	40 942	51 800	59 105	60 162	74 361	77 471
Value added tax	..	1 471	6 964	23 212	40 942	51 800	59 105	60 162	74 361	77 471
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
Business tax
5113 Other	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	2 643	9 059	26 811	37 472	44 773	40 865	43 092	46 932	47 736
5121 Excise duties	..	1 029	4 924	18 155	27 880	31 340	27 661	31 857	35 779	36 218
Commodity tax	..	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	..	0	0	0	0	0	0	0	0	0
Liquor tax	..	298	1 022	1 963	2 268	2 878	2 947	3 228	3 035	3 261
Defence tax on liquor tax	..	78	0	0	0	0	0	0	0	0
Education tax on liquor tax	..	0	81	516	580	724	764	808	745	788
Textile tax	..	0	0	0	0	0	0	0	0	0
Petroleum tax	..	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	..	0	0	8 404	11 464	13 970	13 248	14 055	15 553	15 335
Education tax on transport tax	..	0	0	1 247	1 715	2 133	1 895	2 154	2 320	2 304
Electricity and gas tax	..	0	0	0	0	0	0	0	0	0
Special excise tax	..	583	1 912	2 985	5 161	5 066	5 484	8 001	9 861	10 451
Defence tax on special excise tax	..	70	337	0	0	0	0	0	0	0
Education tax on special excise tax	..	0	0	498	607	501	485	515	602	545
Rural development on special excise tax	..	0	0	37	54	24	56	61	60	56
Tobacco sales tax (local)	..	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	..	0	1 572	2 251	2 761	2 875	2 782	3 035	3 603	3 478
Motor fuel tax (local)	..	0	0	254	3 270	3 169	0	0	0	0
5122 Profits of fiscal monopolies	..	510	0	0	0	0	0	0	0	0
Monopoly profit	..	510	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	..	1 014	3 692	5 936	7 690	11 046	11 012	8 907	8 938	9 213
Customs duties	..	762	2 765	5 800	7 411	10 666	10 562	8 495	8 529	8 815
Defence tax on customs duties	..	248	919	0	0	0	0	0	0	0
Special customs duties	..	0	0	0	0	0	0	0	0	0
Tonnage tax	..	0	0	0	0	0	0	0	0	0
Education tax on imports	..	0	7	99	234	336	429	390	382	370
Rural dev. tax on customs exemptions	..	0	0	37	45	44	21	22	27	28
Previous year receipts	..	4	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	90	444	2 720	1 902	2 387	2 192	2 328	2 215	2 305
Telephone tax	..	50	262	1 457	0	0	0	0	0	0
Defence tax on telephone tax	..	33	0	0	0	0	0	0	0	0
Entertainment tax	..	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	..	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	..	0	0	0	0	0	0	0	0	0
Travel tax	..	0	0	0	0	0	0	0	0	0
Admission tax	..	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	..	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	..	0	108	473	721	951	938	1 004	959	1 092
Horse race tax (local)	..	3	56	566	864	1 068	1 042	1 089	1 051	1 016
Rural dev. tax on horse race tax	..	0	0	84	165	215	212	235	205	197
Butchery tax (local)	..	5	18	51	52	58	0	0	0	0
Regional development tax (local)	..	0	0	89	100	95	0	0	0	0
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	75	474	2 248	2 447	3 196	6 747	7 072	7 772	7 888
5210 Recurrent taxes	..	75	474	2 248	2 447	3 196	6 747	7 072	7 772	7 888
License tax (local)	..	18	48	241	77	76	0	0	0	0
Automobile tax (local)	..	57	426	2 007	2 370	3 120	6 747	7 072	7 772	7 888
5211 Paid by households: motor vehicles
5212 Paid by others: motor vehicles
5213 Paid in respect of other goods
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	150	259	4 907	8 155	9 974	10 399	9 642	11 527	11 514
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	150	259	4 907	8 155	9 974	10 399	9 642	11 527	11 514
Unallocable tax revenue	..	143	0	0	0	0	0	0	0	0
Previous year tax	..	0	213	1 474	2 965	4 449	4 774	3 435	4 389	4 430
Previous year tax (local)	..	6	47	474	672	654	601	392	715	540
Unallocable defence tax	..	0	0	-3	0	0	0	0	0	0
Education tax on local taxes	..	0	0	2 962	4 518	4 871	5 024	5 815	6 423	6 544
Total tax revenue on cash basis	..	6 687	37 262	136 295	258 571	295 968	347 332	393 559	465 470	506 548
Total tax revenue on accrual basis
Conciliation with National Accounts
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teacher's pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

Source: Ministry of Finance and Economy, Ministry of Home Affairs.

Table 5.21. Latvia: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 995	6 401	5 162	6 695	7 334	8 412	9 076
Total tax revenue exclusive of taxes collected for the EU	1 995	6 362	5 137	6 667	7 286	8 359	9 016
1000 Taxes on income, profits and capital gains	480	1 857	1 292	1 690	1 833	2 204	2 049
1100 Of individuals	376	1 287	1 116	1 320	1 445	1 777	1 742
1110 On income and profits	376	1 287	1 116	1 320	1 445	1 777	1 742
Personal income tax	376	1 287	1 116	1 320	1 445	1 712	1 740
Solidarity tax	0	0	0	0	0	65	2
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	105	570	175	370	389	427	308
1210 On profits	105	570	175	370	389	427	308
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	669	1 774	1 554	1 933	2 030	2 259	2 658
2100 Employees	167	479	389	531	585	627	779
2110 On a payroll basis	167	479	389	531	585	627	779
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	501	1 283	1 155	1 391	1 432	1 618	1 855
2210 On a payroll basis	501	1 283	1 155	1 391	1 432	1 618	1 855
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	1	12	9	11	12	15	25
2310 On a payroll basis	1	12	9	11	12	15	25
2320 On an income tax basis	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	4	3	3	3	3	3
Risk duty of business	4	3	3	3	3	3
4000 Taxes on property	76	195	157	221	246	278	275
4100 Recurrent taxes on immovable property	63	106	128	173	197	228	223
4110 Households	0	0	0	22	24	35	37
4120 Others	63	106	128	151	173	193	186
Tax on property	63	106	128	151	173	193	186
Tax on land	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	3	3	5	7	9	10
4310 Estate and inheritance taxes	3	3	5	7	9	10
Duty for legacies and donations	0	2	3	4	6	8
Stamp duty for transactions made in Land Register in relation to legacies and donations	1	0	0	1	1	1
Duty for consolidation of ownership and legal liens in Land Register anent legacies and donations	2	2	2	2	2	2
4320 Gift taxes	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	13	86	26	43	42	41	42
Duties on transactions with privatization vouchers	0	0	0	0	0	0	0
Stamp duty for transactions made in Land Register, which have been collected from juridical persons, except legacies and donations	0	1	1	1	1	1	1
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from juridical persons, except legacies and donations	4	27	13	17	18	17	18
Stamp duty for transactions made in Land Register, which have been collected from physical persons, except legacies and donations	1	8	1	2	2	2	2
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from physical persons, except legacies and donations	7	51	11	23	20	21	21
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	770	2 572	2 157	2 849	3 222	3 667	4 090
5100 Taxes on production, sale, transfer, etc.	739	2 515	2 031	2 695	3 052	3 474	3 875
5110 General taxes	476	1 753	1 301	1 855	2 130	2 440	2 698
5111 Value added taxes	476	1 727	1 202	1 690	1 876	2 164	2 449
5112 Sales tax	0	0	0	0	31	31	0
Subsidised electricity tax	31	31	0
5113 Other	0	27	99	165	223	245	249
Mandatory procurement public service obligation fee	0	27	99	165	223	245	249

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5120 Taxes on specific goods and services	262	761	730	840	922	1 035	1 177
5121 Excise duties	232	626	645	742	807	913	1 041
Excise duty on alcoholic beverages	63	127	111	124	128	162	194
Excise duty on beer	4	15	25	24	27	37	53
Excise duty on oil products	124	359	360	388	428	484	536
Excise duty on tobacco	27	92	130	160	178	191	213
Excise duty on other products	14	32	18	24	25	15	16
Excise duty on coffee and non alcoholic beverages	6	8	13	14	14	15	16
Excise duty / Tax on cars and motorcycles	8	24	5	10	11	0	0
Excise duty on natural gas	0	0	1	22	20	19	23
Tax on electricity	0	1	1	1	2	5	5
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	21	70	38	29	43	50	58
Customs duties	21	40	25	28	40	45	53
Levies on imported agricultural products	0	2	0	0	0	0	0
Excise duty of imported goods for omission for free turnover	0	28	14	2	3	4	5
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	10	66	47	68	72	72	78
Taxes on lotteries and gambling	7	42	22	29	32	36	44
Financial stability fee	0	0	0	5	4	11	10
Passenger departure duty	3	0	0	0	0	0	0
Contributions to the EU Single Resolution Fund	8	7	7
Contributions to the fund for the protection of the insured	0	1	1	1	1	0	0
Contributions to the deposit guarantee fund	0	22	24	32	28	17	17
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	32	57	126	154	170	193	215
5210 Recurrent taxes	32	57	73	140	142	156	168
5211 Paid by households: motor vehicles	12	16	34	48	54	61	62
Vehicle tax for vehicles which have been registered on physical persons	0	0	0	48	54	61	62
Annual vehicle duty for vehicles which have been registered on physical persons	12	16	34	0	0	0	0
5212 Paid by others: motor vehicles	0	20	22	45	46	52	53
Tax on cars belonging to enterprises	0	0	21	20	22	21
Vehicle tax for vehicles which have been registered on judicial persons	0	0	24	26	30	32
Annual vehicle duty for vehicles which have been registered on judicial persons	20	22	0	0	0	0
5213 Paid in respect of other goods	20	21	17	47	42	43	52
Duty for keeping animals	0	0	0	0	0	0	0
Income from lease of reservoirs and fishing rights and non-production use of fishing rights (fishing cards)	0	0	0	1	1	1	1
Business and professional licences	5	6	4	27	20	17	21
State duties and payments for issue of special permits (licences) and registration of documents that commensurate correspondence of professional qualification	1	0	0	0	0	0	0
Lottery and gambling state duty	1	4	2	2	2	3	4
Gambling equipment marking duty	0	1	1	0	0	0	0
Payment for rental of commercial fishing rights	0	0	0	0	1	1	1
Lottery of goods and services organization duty	2	0	0	0	0	0	0
State duty for using numerative rights	0	0	0	0	0	0	0
State duty for keeping oil products` security reserves	0	0	0	24	16	12	16
Tax on natural resources	15	15	12	19	22	26	30
5220 Non-recurrent taxes	0	0	53	14	28	37	47
Revenue from state-owned greenhouse gas emission unit trade	53	14	0	0	0
Payment for emission quota trading	0	0	11	12	20
The fee for the appeal of procurement	0	0	0	0	0
Toll for the use of motorways	0	0	17	25	27
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Memorandum items										
Customs duties collected on behalf of the EU	37	25	28	40	46	53
SRF contributions collected on behalf of the EU	8	7	7
Total tax revenue on cash basis

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue on accrual basis	1 995	6 401	5 162	6 695	7 334	8 412	9 076
Conciliation with National Accounts										
Additional taxes included in National Accounts	14	1	1	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	2 009	6 402	5 163	6 695	7 334	8 413	9 076
Imputed social contributions	12	51	36	59	80	97	108
National Accounts: Taxes and all social contributions	2 022	6 453	5 199	6 754	7 415	8 509	9 184

.. Not available

Note: Year ending 31st December.

Data on accrual basis.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212060>

Table 5.22. Lithuania: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	4 154	8 730	7 961	9 377	10 727	12 459	13 664
Total tax revenue exclusive of taxes collected for the EU	4 154	8 656	7 908	9 370	10 716	12 350	13 541
1000 Taxes on income, profits and capital gains	1 111	2 625	1 281	1 726	2 013	2 256	2 529
1100 Of individuals	1 020	1 891	1 005	1 250	1 440	1 625	1 838
1110 On income and profits	1 020	1 810	972	1 226	1 390	1 556	1 751
Tax on payroll and workforce	950	1 628	793	1 008	1 148	1 233	1 408
Tax on income from individual activities	40	81	36	48	55	79	83
Tax on capital income	31	102	143	170	187	243	260
1120 On capital gains	0	81	33	24	50	69	86
1200 Corporate	90	734	276	477	574	631	691
1210 On profits	90	734	276	477	574	631	691
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	1 362	2 643	3 293	3 791	4 338	5 170	5 752
2100 Employees	107	233	641	763	873	1 071	1 156
2110 On a payroll basis	107	233	641	763	873	1 071	1 156
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	1 119	2 180	2 109	2 526	2 916	3 512	3 894
2210 On a payroll basis	1 119	2 180	2 109	2 526	2 916	3 512	3 894
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	135	230	544	502	549	587	702
2310 On a payroll basis	135	230	544	502	549	587	702
2320 On an income tax basis	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	62	83	103	97	126	129	137
4100 Recurrent taxes on immovable property	61	82	102	96	125	127	135
4110 Households	3	6	7	8	17	25	36
4120 Others	58	76	95	88	108	102	99
Tax on land from corporations	3	8	9	10	10	5	5
Tax on immovable property	55	69	86	77	98	97	94
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	1	2	1	1	1	2	2
4310 Estate and inheritance taxes	1	2	1	1	1	2	2
4320 Gift taxes	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 619	3 378	3 284	3 762	4 249	4 904	5 246
5100 Taxes on production, sale, transfer, etc.	1 556	3 298	3 202	3 685	4 176	4 823	5 150
5110 General taxes	1 086	2 339	2 183	2 611	2 913	3 336	3 552
5111 Value added taxes	1 005	2 330	2 180	2 611	2 889	3 310	3 522
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	81	8	3	0	24	26	30
Deductions from revenue according to the RoL on the financing of road maintenance and development	81	0	0	..	0	0	0
Deductions from revenue according to the RoL Forestry Law	0	0	0	..	24	26	30
Turnover tax on goods	0	0	0	..	0	0	0
Deductions from Ignalina nuclear power plant income generated by sales of electricity	0	8	3	..	0	0	0
Turnover tax on publications of erotic and violent nature	0	0	0	..	0	0	0
Turnover tax on motor cars	0	0	0	..	0	0	0
Turnover tax on goods containing ethyl	0	0	0	..	0	0	0
5120 Taxes on specific goods and services	470	960	1 019	1 073	1 263	1 486	1 598

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	428	835	903	996	1 165	1 339	1 444
Alcoholic beverages	10	2	10	12	6	13	17
Manufactured tobacco	41	121	170	209	270	286	293
Oil and other oil products	230	451	487	534	619	730	807
Electricity	2	0	3	3	4	2	2
Luxury cars	1	0	0	0	0	0	0
Sugar	25	13	1	7	1	1	0
Other former minor excises	5	0	0	0	0	0	0
Wine and sparkling wine	6	23	30	31	36	41	43
Beer	24	38	44	38	50	79	86
Other alcoholic beverages	84	186	158	162	179	187	196
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	41	61	53	0	0	101	116
Taxes on international trades and transactions	41	0	0	..	..	0	0
Imported sugar tax	0	0	0	..	..	0	0
Custom duties collected for the EU	61	53	68	99	101	116
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	0	64	63	77	98	47	37
Tax on lotteries and gambling	9	8	12	15	16	17
Contributions to the Guarantee Fund	11	5	12	16	0	0
Deposit and investment insurance tax	43	48	52	56	22	12
Resolution Fund	10	7	7
Other taxes on specific services	0	1	2	1	1	1
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	80	83	78	74	81	96
5210 Recurrent taxes	64	80	83	78	74	81	96
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	7	30	13	31	32	34	39
Car registration taxes	0	0	0	15	15	15	17
Conveyance taxes	7	30	13	16	17	19	21
5213 Paid in respect of other goods	57	50	70	47	42	47	57
Pollution taxes	6	18	7	19	13	15	22
Payments by households for licences (not for business purposes)	5	3	6	2	2	2	2
Tax on market place	2	0	0	0	0	0	0
State-imposed fees and charges	34	22	44	6	5	6	5
Other taxes on production	10	6	13	21	22	24	28
5220 Non-recurrent taxes	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Memorandum items										
Customs duties collected on behalf of the EU	61	53	68	99	101	116
SRF contributions collected on behalf of the EU	10	7	7
Total tax revenue on cash basis
Total tax revenue on accrual basis	4 154	8 730	7 961	9 377	10 727	12 459	13 664
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	-39	-9	-32	-17	-18	-3	-9
Voluntary social security contributions	0	2	2	3	2	2	2
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	4 115	8 723	7 932	9 362	10 712	12 458	13 657
Imputed social contributions	3	91	103	99	116	128	138
National Accounts: Taxes and all social contributions	4 118	8 814	8 035	9 461	10 828	12 586	13 795

.. Not available

Note: Year ending 31st December.

Data on an accrual basis.

Source: Ministry of Finance.

Table 5.23. Luxembourg: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	266	1 543	3 671	8 511	13 455	15 069	17 756	19 257	21 371	23 872
Total tax revenue exclusive of taxes collected for the EU	..	..	3 654	8 482	13 431	15 051	17 740	19 205	21 244	23 719
1000 Taxes on income, profits and capital gains	95	667	1 476	3 106	4 654	5 467	6 274	7 011	7 958	9 391
1100 Of individuals	66	417	884	1 573	2 677	3 156	4 061	4 716	5 056	5 599
1110 On income and profits	66	417	884	1 573	2 677	3 156	4 061	4 716	5 056	5 599
Personal income tax - fixed by assessment	27	106	184	258	389	540	666	721	822	751
Supplementary solidarity income tax	0	10	41	37	59	74	268	305	329	362
Tax on wages and salaries	36	287	601	1 177	1 909	2 136	2 797	3 227	3 424	3 904
Withholding tax on income from capital	2	11	52	88	188	315	223	313	385	488
Special tax on company directors fees	1	2	5	11	20	26	38	44	48	57
Tax on certain income of non-residents	0	1	1	2	1	1	1	1	1	1
Tax withheld on savings income (non-residents)	0	0	0	0	51	33	40	0	0	0
Withholding tax on interest	0	0	0	0	60	31	28	20	33	31
Crisis tax	0	0	0	0	0	0	0	0	0	0
Temporary budgetary balance tax	0	0	0	0	0	0	0	85	13	5
Tax withheld on contributions to a registered supplementary pension plan for self-employed persons	..	..	0	0	0	0	0	0	0	0
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
Tax on betting gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	29	250	592	1 533	1 977	2 311	2 213	2 295	2 902	3 793
1210 On profits	29	250	592	1 533	1 977	2 311	2 213	2 295	2 902	3 793
Corporation tax	18	168	376	1 031	1 381	1 646	1 530	1 569	1 951	2 616
Supplementary solidarity corporation tax	0	2	8	43	58	61	113	120	149	177
Trade tax	0	80	209	460	538	603	569	606	802	1 000
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	86	443	1 011	2 224	3 710	4 387	5 131	5 547	6 126	6 483
2100 Employees	32	175	388	993	1 691	2 017	2 308	2 498	2 786	2 972
2110 On a payroll basis	..	175	388	993	1 691	2 017	2 308	2 498	2 786	2 972
2120 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2200 Employers	49	243	494	964	1 580	1 888	2 157	2 335	2 565	2 708
2210 On a payroll basis	..	243	494	964	1 580	1 888	2 157	2 335	2 565	2 708
2220 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	5	25	129	266	438	482	666	714	775	802
2310 On a payroll basis	..	25	129	266	438	482	666	714	775	802
2320 On an income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	2	10	0	0	0	0	0	0	0	0
Payroll tax	2	10	..	..	..	..	..	..	..	..
4000 Taxes on property	16	87	309	910	1 294	1 062	1 296	1 715	2 065	2 315
4100 Recurrent taxes on immovable property	4	9	14	21	27	29	33	36	38	38
Taxes on ownership of lands and buildings	4	9	14	21	27	29	33	36	38	38
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	7	44	172	633	878	831	980	1 318	1 513	1 692
4210 Individual	0	0	0	0	0	0	0	0	0	0
Wealth tax	..	..	..	..	..	..	..	..	..	..
4220 Corporate	7	44	172	633	878	831	980	1 318	1 513	1 692
Wealth tax	2	15	58	152	172	208	269	385	521	682
Holding tax	3	29	114	481	706	622	710	933	992	1 010
4300 Estate, inheritance and gift taxes	1	5	11	23	47	50	72	74	111	91
4310 Estate and inheritance taxes	1	5	11	23	47	50	72	74	111	91
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	4	30	112	232	343	152	212	287	404	494
Registration taxes	4	26	94	208	288	116	164	221	319	385
Mortgage taxes	1	3	9	12	29	21	28	39	56	66
Stamp duties	0	2	2	5	7	5	7	8	8	8
Tax on construction in dense sectors	0	0	0	0	1	1	1	2	1	2
Tax on sale of real estate	0	0	6	7	17	8	10	16	18	30
Mortgage tax on salaries	0	0	1	1	1	1	1	1	1	1
Building permits	0	0	0	0	0	0	0	0	0	0
Infrastructure tax	0	0	0	0	0	0	0	0	0	0
Authorisation taxes on oil tanks	0	0	0	0	0	0	0	0	0	0
Tax on secondary residence	0	0	0	0	0	1	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	66	336	868	2 260	3 783	4 132	5 033	4 957	5 195	5 655
5100 Taxes on production, sale, transfer, etc.	62	327	848	2 230	3 708	4 057	4 950	4 871	5 110	5 558
5110 General taxes	33	179	443	1 127	2 230	2 568	3 380	3 375	3 367	3 669
5111 Value added taxes	0	179	443	1 127	2 230	2 568	3 380	3 375	3 367	3 669
VAT own resources	..	18	75	92	50	41	49	45	66	59
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other	33	0	0	0	0	0	0	0	0	0
Turnover tax	33	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	30	148	404	1 103	1 478	1 489	1 570	1 496	1 743	1 888
5121 Excise duties	26	134	365	1 036	1 394	1 401	1 484	1 374	1 449	1 556
Excise duties on mineral oils	1	1	10	100	135	145	197	184	185	197
Excise duties on tobacco (part on national production)	..	0	8	24	66	70	85	81	95	146
Autonomous excise duties on mineral oils	..	76	173	414	559	536	530	495	497	532
Tax on the consumption of national alcoholic beverages and spirits	1	5	19	20	21	20	25	28	38	42
Excise duties on tobacco	..	40	141	407	418	422	445	394	440	430
Supplementary tax on fuel	..	0	0	59	145	132	126	117	119	128
Tax on control of domestic fuel	..	0	0	2	3	3	2	2	2	2
Excise duty on liquefied petroleum	..	0	0	0	0	0	0	0	0	0
Excise duty on benzol	..	0	0	1	1	1	1	1	1	1
Excise duties on imported alcoholic beverages	..	3	5	5	6	5	7	8	10	11
Excise duties on beers (national production)	..	4	2	3	4	4	4	5	4	4
Excise duty on fermented fruit beverages	..	2	3	0	0	0	0	0	0	0
Excise duties on fermented sparkling beverages	..	0	1	0	0	0	0	0	0	0
Excise duty on sugar	..	0	1	0	0	0	0	0	0	0
Excise UEBL	..	0	0	0	0	0	0	0	0	0
Excise duties on nationally produced alcoholic beverages	..	1	1	0	0	0	0	0	0	0
Excise duty on Kyoto	..	0	0	0	37	62	62	58	58	62
Excise duty on alcopops	..	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1	5	11	27	24	18	16	23	27	24
Levies on imported agricultural products	1	0	0	0	1	0	0	0	0	0
Customs duty	0	0	0	0	0	0	0	0	0	0
Customs duty + mobiles + C.E.C.A. + anti-dumping	0	4	11	27	23	18	15	23	27	24
Agricultural compensatory amounts	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	6	22	39	60	69	70	98	267	308
Tax on betting stakes	0	0	0	0	0	0	0	0	0	0
Tax on insurance	1	5	15	23	32	40	45	46	60	53
Tax on transport	1	0	0	0	0	0	0	0	0	0
Tourist tax	0	0	1	1	2	2	2	3	3	3
Tax on national lottery	0	0	3	4	3	3	0	0	0	0
Tax on casino gambling	0	0	3	9	21	23	21	19	19	20
Tax on bank notes	0	0	0	0	0	0	0	0	0	0
Entertainment tax	0	1	1	2	2	1	2	2	2	1
Contributions to FGDL	0	0	0	0	0	0	0	0	79	95
Contributions to FRL	..	..	..	..	..	..	..	29	100	129
Special tax for insurers in the interest of the rescue service	0	0	0	0	0	0	0	0	5	7
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	4	6	1	0	1	1	1	0	0
C.E.C.A.	..	3	4	0	0	0	0	0	0	0
Co-responsibility tax on milk	..	1	2	1	0	1	1	1	0	0
Co-responsibility tax on cereals	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	9	20	30	75	75	83	86	85	97
5210 Recurrent taxes	3	8	18	28	68	68	72	71	69	70
5211 Paid by households: motor vehicles	2	4	9	16	39	39	40	41	40	40
5212 Paid by others: motor vehicles	1	4	7	11	26	26	27	28	27	27
5213 Paid in respect of other goods	0	0	1	2	2	3	4	3	3	3
Tax on licenced premises	0	0	0	0	1	1	1	1	1	1
Ship registration tax	0	0	0	1	1	1	2	1	1	1
Dog tax	0	0	1	1	1	1	1	1	1	1
Tax on peddling	0	0	0	0	0	0	0	0	0	0
Tax on ships	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	2	2	7	7	11	15	16	27
Emission permits	..	..	0	0	0	0	5	7	7	18
Car registration taxes	..	..	2	2	7	7	6	8	9	9

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	7	11	14	22	23	28	27	29
6100 Paid solely by business	..	0	6	11	13	16	15	28	27	29
Supplementary tax on electricity	..	0	0	2	2	2	2	2	2	2
Tax on distribution of electricity	..	0	3	4	1	1	1	1	1	1
Tax on production of electricity	..	0	2	2	1	1	1	0	0	4
Tax on natural gas consumption	..	0	0	0	3	4	5	4	4	5
Tax on enterprise register	..	0	1	1	0	0	0	0	0	0
Tax concerning foreign affairs departments	..	0	0	0	2	5	5	4	7	5
Chancery stamps	..	0	1	2	4	3	2	1	1	1
VAT reclassified as tax on production	..	0	0	1	1	1	1	1	1	1
Under-compensation of VAT (flat rate system)	..	0	2	0	0	0	0	0	0	0
Tax on water	..	0	2	0	0	0	0	0	0	0
6200 Other	..	0	0	0	0	0	0	0	0	0
Memorandum items										
Customs duties collected on behalf of the EU	11	27	23	18	15	23	27	24
SRF contributions collected on behalf of the EU	29	100	129
Non-wastable tax credits										
Non-wastable tax credits against 1110	198	196	194
Tax expenditure component
Transfer component
Total tax revenue on cash basis	266	1 543	3 722	8 612	13 385	14 746	17 798	19 420	21 452	23 649
Total tax revenue on accrual basis	3 671	8 511	13 455	15 069	17 756	19 257	21 371	23 872
Conciliation with National Accounts										
Additional taxes included in national accounts	0	0	0	0	0	0	0	0
Tax excluded from national accounts	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	-13	-1	-2	-6
Voluntary social security contributions	4	18	18	28	33	38	44	46
Miscellaneous differences	0	0	0	0	0	0	0	0
National Accounts: taxes and actual social contributions	3 675	8 528	13 474	15 098	17 776	19 295	21 413	23 913
Imputed social contributions	267	288	429	505	605	669	749	775
National Accounts: taxes and all social contributions	3 941	8 816	13 902	15 603	18 382	19 964	22 162	24 688

.. Not available

Note: The civil year ends December 31st.

From 1990 onwards, data are on an accrual basis.

Under the heading 2000, the difference between the total social security contributions and those collected by the social security parastatals corresponds to the levy for realignment of pensions operated on the remuneration and pensions of employees and former agents of P&T and BCEE; one of these establishments belonging to the "non-corporate and quasi-corporate sector" and the other to the "credit institutions sector".

Source: General account of the State.

StatLink  <https://doi.org/10.1787/888934212098>

Table 5.24. Mexico: Details of tax revenue, 1965-2018

Million MXN

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	..	771	102 005	767 216	1 382 103	1 716 243	2 165 501	2 953 480	3 527 032	3 797 888
1000 Taxes on income, profits and capital gains	..	230	34 673	276 548	554 099	683 604	957 213	1 230 555	1 571 954	1 671 513
1100 Of individuals	238 938	313 473	425 621	609 384	754 109	804 236
Tax on income of individuals	238 938	313 473	425 621	609 384	754 109	804 236
1110 On income and profits
1120 On capital gains
1200 Corporate	217 790	246 745	392 199	592 443	769 193	809 834
Tax on income of corporations	217 790	246 745	392 199	592 443	769 193	809 834
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	..	230	34 673	276 548	97 370	123 386	139 393	28 728	48 652	57 443
Tax on income	244 841	54 785	66 937	89 028	36 268	46 004	50 878
Tax on asset	13 913	15 670	-624	-1 325	-502	-1 069	-396
Credit on salary	17 794	23 177	9 708	1 274	993	1 036	1 172
Oil yields tax	0	3 738	2 296	3 210	0	0	0
IETU	0	0	45 069	47 205	-11 777	-1 648	319
Imposed by activity exploration and extraction of hydrocarbon	0	0	0	0	3 746	4 330	5 470
2000 Social security contributions	..	109	17 165	138 223	236 727	277 459	351 993	409 249	467 619	509 087
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	..	109	17 165	138 223	236 727	277 459	351 993	409 249	467 619	509 087
2410 On a payroll basis	138 223	236 727	277 459	351 993	409 249	467 619	509 087
2420 On an income tax basis	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	8	1 797	11 217	28 071	36 911	53 042	70 221	84 099	93 303
Substitute tax on salary	0	0	0	0	0	0	0
Payroll tax	11 101	20 277	27 813	41 184	69 866	83 608	92 833
Tax on remuneration to the personal work	65	7 578	8 841	11 645	152	246	270
Tax on professions and fees	36	68	71	50	106	103	111
Tax on operations by contract	15	148	186	163	96	141	90
4000 Taxes on property	..	15	1 914	13 964	33 161	38 955	46 238	57 673	67 836	77 110
4100 Recurrent taxes on immovable property	..	10	1 036	9 948	19 425	25 724	31 338	37 961	44 680	49 445
4110 Households	..	0	0	0	0	0	0	0	0	0
4120 Others	..	10	1 036	9 948	19 425	25 724	31 338	37 961	44 680	49 445
Property tax	9 948	19 425	25 724	31 338	37 961	44 680	49 445
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	..	0	8	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	5	870	4 017	13 736	13 231	14 900	19 712	23 156	27 665
Alienation of immovable property	1 763	1 076	1 122	1 271	1 595	1 623	1 823
Transfer of ownership of real estate	2 236	8 147	5 027	4 518	6 671	7 016	8 658
Purchasing property	18	4 513	7 082	9 110	11 447	14 516	17 184
4500 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	395	44 837	319 612	513 140	651 915	715 811	1 141 170	1 283 049	1 381 659
5100 Taxes on production, sale, transfer, etc.	..	388	44 171	310 325	491 928	630 123	696 150	1 120 610	1 262 770	1 364 208
5110 General taxes	..	121	26 635	189 606	409 013	504 509	556 794	707 213	816 048	922 238
5111 Value added taxes	..	120	26 635	189 606	409 013	504 509	556 794	707 213	816 048	922 238
5112 Sales tax	..	0	0	0	0	0	0	0	0	0
5113 Other	..	1	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	265	17 519	120 720	82 915	125 614	139 356	413 397	446 722	441 970
5121 Excise duties	..	45	10 072	86 163	47 008	86 098	104 111	361 538	378 537	358 577
Special tax on production and services	81 544	41 532	81 427	97 860	354 294	367 834	347 436
Tax on new automobiles	4 619	5 476	4 671	6 252	7 244	10 703	11 142
Tax on luxury goods and services	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	..	45	6 998	33 285	33 344	26 602	32 324	45 366	53 793	67 232
Step customs officer	423	1 156	2 071	3 065	1 270	1 463	1 690
Import taxes	32 861	32 188	24 531	29 260	44 096	52 330	65 543
5124 Taxes on exports	..	2	75	4	3	0	1	1	0	0
Tax on exports	4	3	0	1	1	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	8	132	1 042	2 146	10 958	-967	1 763	7 778	8 692
IDE	..	8	..	0	0	8 022	-5 988	-3 323	-739	-629
Tax on lodging	..	0	..	504	1 059	1 384	1 890	2 561	3 598	3 945
Public entertainment tax	..	0	..	240	365	462	566	689	839	909
Tax on lotteries, raffles and gambling	..	0	..	267	705	923	1 213	1 416	2 717	2 947
Tax on commercials	..	0	..	4	17	166	203	210	1 082	1 231
Various indirect taxes	..	0	..	28	0	1	1 149	209	282	288
5127 Other taxes on internat. trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes	..	165	242	226	414	1 956	3 886	4 730	6 613	7 468
Mining fees	226	414	1 956	3 886	4 730	6 613	7 468
5130 Unallocable between 5110 and 5120	..	2	17	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	..	7	666	9 287	21 212	21 793	19 661	20 560	20 279	17 451
5210 Recurrent taxes	..	7	666	9 287	21 212	21 793	19 661	20 560	20 279	17 451
5211 Paid by households: motor vehicles	..	3	567	8 878	20 692	21 319	19 174	19 880	19 530	16 533
Tax on motor vehicles	8 878	20 692	21 319	19 174	19 880	19 530	16 533
5212 Paid by others: motor vehicles	..	0	0	301	275	281	357	439	554	640
Tax on federal auto transport	301	275	281	357	439	554	640
5213 Paid in respect of other goods	..	4	99	108	246	193	130	240	194	278
Sport fishing	40	98	59	50	62	71	73
Sport hunting	3	0	0	0	0	0	0
Tax on commercial activities	63	147	50	26	64	28	115
Trade in books and magazines	0	0	0	3	1	0	0
Tax on industrial activities	2	0	82	49	93	77	73
Mining	0	0	1	1	21	18	17
5220 Non-recurrent taxes	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	14	1 619	7 651	16 905	27 398	41 204	44 612	52 475	65 217
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	14	1 619	7 651	16 905	27 398	41 204	44 612	52 475	65 217
Accessories	5 504	12 403	22 206	25 301	23 211	32 153	45 864
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	374	222	30	1 618	4 168	281	400
Additional state and local taxes	1 773	4 280	5 162	14 285	17 232	20 042	18 952
Non-wastable tax credits										
Non-wastable tax credits against 1000	59 065	40 344	41 800	43 806	46 793	49 101
Tax expenditure component	35 888	30 635	40 526	42 813	45 757	47 929
Transfer component	23 177	9 708	1 274	993	1 036	1 172
Total tax revenue on cash basis	..	771	102 005	767 216	1 382 103	1 716 243	2 165 501	2 953 480	3 527 032	3 797 888
Total tax revenue on accrual basis
Conciliation with National Accounts										
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

Data are on cash basis.

Source: Ministry of Finance, Economic Department.

Table 5.25. Netherlands: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	10 860	69 982	104 419	166 824	220 950	227 911	238 488	255 348	285 671	300 298
Total tax revenue exclusive of taxes collected for the EU	..	..	102 926	165 227	218 926	225 943	236 479	252 272	282 463	296 931
1000 Taxes on income, profits and capital gains	3 884	22 998	33 689	43 256	62 463	63 581	59 085	70 849	85 761	88 769
1100 Of individuals	3 008	18 383	25 806	25 116	41 414	48 992	44 830	52 405	61 571	61 660
1110 On income and profits	3 007	18 364	25 757	25 057	41 276	48 771	44 592	52 167	61 442	61 514
Income tax	1 359	2 895	2 455	-880	2 294	2 076	-1 337	-2 566	-1 183	-1 082
Wage tax	1 466	14 984	22 258	24 433	37 729	46 102	45 546	53 953	61 844	61 573
Dividend tax	123	486	1 044	1 504	1 253	593	383	780	781	1 023
Directors tax	14	0	0	0	0	0	0	0	0	0
Inhabited house tax	45	0	0	0	0	0	0	0	0	0
1120 On capital gains	1	18	50	59	138	221	238	238	129	146
Tax on games of chance	1	18	50	59	138	221	238	238	129	146
1200 Corporate	876	4 615	7 882	18 140	21 049	14 589	14 255	18 444	24 190	27 109
1210 On profits	876	4 615	7 882	18 140	21 049	14 589	14 255	18 444	24 190	27 109
Corporate income and dividend taxes	876	4 615	7 882	18 140	21 049	14 589	14 255	18 444	24 190	27 109
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	3 342	26 641	39 075	64 522	77 072	82 732	97 372	96 426	101 913	108 049
2100 Employees	1 659	11 018	24 109	35 305	40 918	41 637	49 327	48 213	39 875	41 775
2110 On a payroll basis	..	..	..	35 305	40 918	41 637	49 327	48 213	39 875	41 775
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	1 371	12 465	7 837	18 671	25 925	29 351	31 603	34 614	37 720	40 702
2210 On a payroll basis	..	..	..	18 671	25 925	29 351	31 603	34 614	37 720	40 702
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	311	3 158	7 129	10 546	10 229	11 744	16 442	13 599	24 318	25 572
2310 On a payroll basis	..	..	..	0	0	0	0	0	0	0
2320 On an income tax basis	..	..	..	10 546	10 229	11 744	16 442	13 599	24 318	25 572
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	476	2 509	3 816	8 797	10 363	8 770	8 084	9 768	11 487	12 142
4100 Recurrent taxes on immovable property	111	1 021	1 711	3 094	3 488	4 241	5 249	6 382	6 919	7 370
Municipal immovable property tax	-59	821	1 398	..	..	..	..	..	..	..
Other municipal taxes	66	5	18	..	..	..	..	..	..	..
Contributions polder boards	44	195	295	..	..	..	..	..	..	..
Tax on land	59	0	0	..	..	..	..	..	..	..
4110 Households	..	..	..	1 806	1 642	2 058	2 802	3 741	4 154	4 513
Municipal immovable property tax	..	..	..	1 651	1 368	1 553	1 754	1 882	1 975	2 032
Contributions polder boards	..	..	..	155	274	429	492	514	561	584
Levies on social housing corporations	..	..	..	0	0	76	556	1 345	1 618	1 897
4120 Others	..	..	..	1 288	1 846	2 183	2 447	2 641	2 765	2 857
Municipal immovable property tax	..	..	..	893	1 319	1 488	1 686	1 809	1 898	1 952
Contributions polder boards	..	..	..	395	527	695	761	832	867	905
4200 Recurrent taxes on net wealth	86	517	554	824	30	23	1	0	0	0
4210 Individual	86	517	554	824	30	23	1	..	..	..
Property tax of individuals	86	517	554	824	30	23	1	..	..	..
4220 Corporate	0	0	0	0	0	0	0	..	..	..
4300 Estate, inheritance and gift taxes	117	336	522	1 483	1 877	1 721	1 730	1 614	1 841	1 731
4310 Estate and inheritance taxes	..	304	472	1 303	1 877	1 721	1 730	1 614	1 841	1 731
Estate tax	..	0	0	0	0	0	0	0	0	0
Inheritance tax	..	304	472	1 303	1 877	1 721	1 730	1 614	1 841	1 731
4320 Gift taxes	..	32	50	180	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	162	635	1 030	3 396	4 968	2 785	1 104	1 772	2 727	3 041
Stamp duties	44	0	0	0	0	0	0	0	0	0
Registration duties	118	0	0	0	0	0	0	0	0	0
Tax on legal transactions	0	635	1 030	0	0	0	0	0	0	0
Real estate transfer tax	0	0	0	2 804	4 925	2 785	1 104	1 772	2 727	3 041
Tax on capital formation	0	0	0	592	43	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 110	17 675	27 585	49 472	70 084	71 866	72 824	77 889	85 653	90 531
5100 Taxes on production, sale, transfer, etc.	2 943	16 204	25 067	44 871	63 673	64 247	65 030	69 315	76 819	81 470
5110 General taxes	1 344	11 081	17 216	28 857	42 884	42 674	42 459	44 922	49 893	52 782
5111 Value added taxes	0	11 081	17 216	28 849	42 873	42 654	42 424	44 879	49 833	52 712
5112 Sales tax	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5113 Other	1 344	0	0	8	11	20	35	43	60	70
Turnover tax	1 344	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	1 600	5 123	7 850	16 014	20 789	21 573	22 571	24 393	26 926	28 688
5121 Excise duties	880	3 789	5 985	13 755	17 724	18 392	17 309	18 020	19 692	20 995
Excise on spirits	129	463	422	397	335	331	306	314	331	342
Excise on beer	34	123	259	263	310	389	413	451	447	457
Excise on sugar	45	9	27	0	0	0	0	0	0	0
Excise on tobacco	307	839	948	1 590	2 136	2 437	2 228	2 222	2 397	2 669
Excise on wine	14	82	91	173	257	304	348	354	346	347
Registration tax on motor vehicles	0	613	1 189	2 875	3 647	2 096	1 159	1 462	2 000	2 270
Excise on soft drinks	0	59	186	216	155	156	154	207	265	278
Levies for nuclear reactor	0	0	0	0	0	0	0	0	0	0
Excise on petrol	310	1 280	1 684	3 151	4 010	4 086	3 960	4 109	4 293	4 472
Excise on other mineral oils	41	295	808	2 139	2 965	3 573	3 630	3 757	3 875	3 919
Levies on air pollution	0	27	304	0	0	0	0	0	0	0
Taxes on pollution/resources	0	0	68	462	456	655	144	345	369	379
Levies on energy	0	0	0	2 387	3 333	4 250	4 856	4 679	5 213	5 724
Other excise duties and consumption taxes	0	0	0	0	0	0	0	0	0	0
Other environmental taxes	0	0	0	34	35	15	10	14	46	27
Strategic stockpile tax on mineral oils	0	0	0	68	85	100	101	106	110	111
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	702	971	1 375	1 310	1 679	1 732	1 756	2 266	2 420	2 504
EU levies on food products	338	295	168	0	0	0	0	0	0	0
MCA levy	0	9	0	0	0	0	0	0	0	0
Remaining import duties	364	667	1 207	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	..	1 310	1 679	1 732	1 756	2 266	2 420	2 504
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	77	0	0	0	0	0	0	0	0
Selective investment regulation levy	..	77	..	..	..	..	..	..	..	..
5126 Taxes on specific services	16	222	372	662	1 041	1 213	3 253	3 751	4 571	4 946
Tax on fire insurance	2	0	0	0	0	0	0	0	0	0
Entertainment tax	14	0	0	0	0	0	0	0	0	0
Tax on insurances	0	209	340	512	807	861	2 343	2 375	2 486	2 715
Tourist tax	0	14	32	83	125	131	164	206	252	288
Tax on games of chance	0	0	0	67	109	221	239	238	340	384
Flight tax	0	0	0	0	0	0	0	0	0	0
Bank levies	0	0	0	0	0	0	507	478	948	939
Contribution to EU Single Resolution Fund	..	..	..	..	..	..	..	454	545	620
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	1	64	118	287	345	236	253	356	243	243
ESCC levy	1	5	0	0	0	0	0	0	0	0
Sugar contribution	0	23	36	0	0	0	0	0	0	0
Milk levy	0	36	82	0	0	0	0	0	0	0
EU levies on food products	0	0	0	273	345	236	253	356	243	243
Sugar storage duty	0	0	0	14	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	167	1 470	2 518	4 601	6 411	7 619	7 794	8 574	8 834	9 061
5210 Recurrent taxes	165	1 470	2 518	4 601	6 411	7 619	7 751	8 410	8 634	8 800
5211 Paid by households: motor vehicles	27	463	799	2 288	3 211	4 084	4 008	4 470	4 582	4 686
Motor vehicle tax	27	427	744	2 288	3 211	4 084	4 008	4 470	4 582	4 686
Motor vehicle licence	0	36	54	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	132	604	1 044	554	760	976	959	1 069	1 096	1 121
Motor vehicle tax	132	590	1 026	554	760	976	959	1 069	1 096	1 121
Motor vehicle licence	0	14	18	0	0	0	0	0	0	0
Heavy motor vehicle tax	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	6	404	676	1 759	2 440	2 559	2 784	2 871	2 956	2 993
Dog licences	3	23	27	40	54	59	67	65	61	56
Commuter tax	0	5	5	12	21	25	29	29	32	28
Levies on water pollution	1	372	644	1 003	1 220	1 127	1 182	1 212	1 257	1 284
Permission to sell spirits	2	5	0	0	0	0	0	0	1	0
Sewerage charges	0	0	0	650	1 094	1 304	1 463	1 531	1 597	1 619
Levies on manure surplus	0	0	0	18	-4	2	4	3	7	4
Noise nuisance tax civil aviation	0	0	0	36	55	42	39	31	1	2
5220 Non-recurrent taxes	2	0	0	0	0	0	43	164	200	261
Emission permits	..	..	..	..	..	..	43	164	200	261
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	48	159	254	777	968	962	1 123	416	857	807
6100 Paid solely by business	48	159	254	410	322	326	139	0	0	0
Administrative levies	48	159	254	410	322	326	139	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
6200 Other	0	0	0	367	646	636	984	416	857	807
Employers tax	331	497	609	804	208	569	563
Tax revenue from Caribbean Netherlands	0	0	13	100	128	153	152
Other taxes on wealth	36	149	14	80	80	135	92
Memorandum items										
Customs duties collected on behalf of the EU	1 310	1 679	1 732	1 756	2 266	2 420	2 504
SRF contributions collected on behalf of the EU	454	545	620
Total tax revenue on cash basis	10 860	69 982	104 419	165 503	..	..	..	..	..	..
Total tax revenue on accrual basis	166 824	220 950	227 911	238 488	255 348	285 671	300 298
Conciliation with National Accounts										
Additional taxes included in National Accounts	1 400	0	0	0	0	0	0
Wage Tax reductions	1 400	..	..	..	..	..	..
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	-70	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	168 154	220 950	227 911	238 488	255 348	285 671	300 298
Imputed social contributions	3 808	3 509	3 545	3 414	3 160	3 622	3 685
National Accounts: Taxes and all social contributions	171 962	224 459	231 456	241 902	258 508	289 293	303 983

.. Not available

Note: Year ending 31st December.

From 1999 data are on accrual basis.

Heading 2000: From 1998 the figures include some voluntary contributions and the breakdown between premiums paid by employees (2100) and by self-employed / non-employed has been estimated. This is also the case for the breakdown between premiums paid on a payroll or on an income tax basis for those years where both apply.

Heading 4100: From 1992, there was a structural break in the data for the 'municipal immovable property tax'. The tax ceased to be collected by the central government at that time and the figures are presented on a different type of statistical registration (no longer cash basis).

Heading 5110: Includes 358 million of euros (1969) and 186 millions of euros (1970) in respect of deduction of turnover tax on stocks existing at 1st January 1969.

Heading 5213: Small amounts (less than 2.3 million euros) of hunting and fishing licence receipts which should be classified here have been omitted.

Source: Social security contributions and local taxes: Central Bureau of Statistics.

Other taxes: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212136>

Table 5.26. New Zealand: Details of tax revenue, 1965-2018

Million NZD

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 001	7 594	27 471	39 765	64 046	62 310	72 187	81 499	92 635	99 842
1000 Taxes on income, profits and capital gains	606	5 299	16 370	23 861	40 308	33 494	39 415	44 723	51 489	56 173
1100 Of individuals	394	4 679	13 177	17 126	26 965	23 519	26 555	30 297	35 004	37 467
1110 On income and profits	394	4 679	13 177	17 126	26 965	23 519	26 555	30 297	35 004	37 467
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	207	589	1 780	4 914	9 069	7 609	10 344	11 407	13 584	15 559
1210 On profits	207	589	1 780	4 914	9 069	7 609	10 344	11 407	13 584	15 559
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	5	31	1 413	1 821	4 274	2 366	2 516	3 019	2 901	3 147
NRWT	5	24	277	760	1 506	467	427	733	619	651
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	7	0	0	0	0	0	0	0	0
Interest	0	0	1 028	990	2 699	1 704	1 643	1 660	1 530	1 659
Dividends	0	0	83	71	69	195	446	626	752	837
Other	0	0	25	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2110 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2120 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	116	602	1 880	2 112	3 417	4 119	4 585	5 046	5 533	5 822
4100 Recurrent taxes on immovable property	84	515	1 722	2 049	3 322	4 031	4 492	4 962	5 426	5 717
Local govt rates and services	81	503	1 550	2 049	3 322	4 031	4 492	4 962	5 426	5 717
Land tax	3	12	172	0	0	0	0	0	0	0
4110 Households	..	..	0	..	..	..	..	..	..	..
4120 Others	..	..	172	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	23	39	80	2	3	2	0	0	0	0
4310 Estate and inheritance taxes	21	37	74	0	0	0	..	..	..	..
4320 Gift taxes	2	2	6	2	3	2	..	..	..	..
4400 Taxes on financial and capital transactions	9	48	78	61	92	86	93	84	107	105
Instrument duty	7	40	62	51	85	82	91	84	107	105
Cheque duty	2	8	16	10	7	4	2	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	280	1 693	9 220	13 792	20 290	24 692	28 184	31 728	35 612	37 845
5100 Taxes on production, sale, transfer, etc.	262	1 624	8 680	12 887	18 832	23 107	26 344	29 584	33 220	35 271
5110 General taxes	77	776	6 163	9 885	15 046	19 143	22 063	24 587	27 951	29 521
5111 Value added taxes	0	0	6 163	9 885	15 046	19 143	22 063	24 587	27 951	29 521
5112 Sales tax	77	776	0	0	0	0	0	0	0	0
Motor vehicles	..	231	..	..	..	..	..	..	..	..
Other sales tax	..	544	..	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	186	849	2 517	3 002	3 786	3 964	4 281	4 997	5 269	5 750

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	124	548	1 929	2 148	1 627	1 782	1 854	2 280	2 214	2 622
On alcoholic beverages	37	84	411	436	573	622	650	672	699	722
Beer	33	64	0	201	290	207	250	262	265	274
Wine	0	0	0	100	163	181	204	216	227	225
Spirits	4	20	0	135	120	234	196	194	207	223
Tobacco	33	99	568	764	159	220	273	362	399	483
Motor vehicles	0	0	7	0	0	0	0	0	0	0
Refined sugar	2	0	0	0	0	0	0	0	0	0
CA petroleum fuels	0	140	835	810	819	872	865	1 185	1 057	1 201
NRF fuel excise	49	121	0	0	0	0	0	0	0	0
Local petroleum fuels	0	18	21	27	30	32	31	33	33	190
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	3	0	0	0	0	0	0	0	0	0
Road user charges	0	68	0	0	0	0	0	0	0	0
Energy resources levy	0	20	87	111	46	36	35	28	26	26
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	49	231	505	648	1 857	1 916	2 160	2 442	2 738	2 814
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	13	57	83	206	302	266	267	275	317	314
Lottery (national)	1	6	26	167	290	253	254	260	301	299
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	46	57	39	12	13	13	15	16	15
Film hire tax	0	1	0	0	0	0	0	0	0	0
Domestic air travel tax	0	3	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	12	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	0	..	..	..	..	..	..	..	..
Foreign travel tax	..	0	..	..	..	..	..	..	..	..
International departure tax	..	12	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	18	69	539	905	1 458	1 585	1 840	2 144	2 392	2 574
5210 Recurrent taxes	18	69	539	905	1 458	1 585	1 840	2 144	2 392	2 574
Motor vehicle registration	7	47	154	181	226	172	187	214	227	227
Heavy traffic fees	8	0	285	532	851	1 016	1 205	1 381	1 551	1 673
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0	0	0	0
5213 Paid in respect of other goods	3	23	100	192	381	397	448	549	614	674
Local authority fees and charges	3	23	100	192	381	397	448	549	614	674
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	1	0	31	5	3	2	1	2
6100 Paid solely by business	..	..	0	..	0	0	0	0	0	0
6200 Other	..	..	1	..	31	5	3	2	1	2
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	..	1 057	2 568	2 794	2 582	2 352	2 195	2 766
Tax expenditure component	..	..	..	311	873	950	1 349	1 254	1 205	1 518
Transfer component	..	..	..	746	1 695	1 844	1 233	1 098	990	1 248
Non-wastable tax credits against 1210	..	..	..	0	0	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	1 001	7 594	27 471	39 276	64 273	62 053	73 172	82 481	93 901	98 594
Total tax revenue on accrual basis	..	..	..	39 765	64 046	62 310	72 187	81 499	92 635	99 842
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	0	0	2 490	2 818	4 559	4 781
Taxes excluded from National Accounts	..	..	..	..	0	0	-4 955	-5 769	-7 404	-7 787
Difference in treatment of tax credits	..	..	..	..	873	950	1 349	1 254	1 205	1 518
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	..	0	0	0	0	0	0
Miscellaneous differences	..	..	..	..	0	0	461	-1 602	-81	-3 325
National Accounts: Taxes and actual social contributions	..	..	..	..	64 919	63 260	71 532	78 200	90 914	95 029
Imputed social contributions	..	..	..	..	0	0	2 617	2 063	1 948	2 060
National Accounts: Taxes and all social contributions	..	..	..	..	64 919	63 260	74 149	80 263	92 862	97 089

.. Not available

Note: For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of tax liability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Local Authorities Statistics, Department of Statistics, Wellington.

StatLink  <https://doi.org/10.1787/888934212155>

Table 5.27. Norway: Details of tax revenue, 1965-2018

Million NOK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	16 842	133 499	301 812	627 989	987 278	1 083 337	1 222 890	1 195 354	1 277 949	1 397 206
1000 Taxes on income, profits and capital gains	7 316	55 837	106 290	284 189	474 460	512 244	558 171	475 374	499 695	582 916
1100 Of individuals	6 671	38 018	79 068	152 013	219 726	256 544	304 409	335 199	339 076	353 359
1110 On income and profits	6 671	38 018	79 068	152 013	219 726	256 544	304 409	335 199	339 076	353 359
Employee social security contributions	1 305	0	0	0	0	0	0	0	0	0
Income taxes	5 366	38 018	79 068	152 013	219 726	256 544	304 409	335 199	339 076	353 359
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	645	17 819	27 222	132 176	254 734	255 700	253 762	140 175	160 619	229 557
1210 On profits	..	..	..	132 176	254 734	255 700	253 762	140 175	160 619	229 557
1220 On capital gains	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	2 009	28 205	79 362	132 170	204 473	243 002	292 461	325 130	339 848	356 610
2100 Employees	0	6 639	25 345	45 162	68 518	81 032	98 124	112 662	119 019	124 499
2110 On a payroll basis	..	..	..	45 162	68 518	81 032	98 124	112 662	119 019	124 499
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	1 716	20 454	50 116	79 242	124 178	148 047	177 458	190 923	197 813	208 153
2210 On a payroll basis	..	..	..	79 242	124 178	148 047	177 458	190 923	197 813	208 153
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	293	1 112	3 901	7 766	11 777	13 923	16 879	21 545	23 016	23 958
2310 On a payroll basis	..	..	..	7 766	11 777	13 923	16 879	21 545	23 016	23 958
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	1 891	1 976
4000 Taxes on property	523	2 295	8 887	14 422	26 601	28 547	34 810	34 021	41 912	43 930
4100 Recurrent taxes on immovable property	100	431	2 216	2 724	5 571	7 109	8 879	11 177	13 611	14 205
4110 Households	..	431	2 216	2 724	2 149	3 024	3 693	5 437	7 067	7 446
4120 Others	..	0	0	0	3 422	4 085	5 186	5 740	6 544	6 759
4200 Recurrent taxes on net wealth	341	1 450	5 118	7 703	12 900	13 193	16 376	14 123	18 965	20 083
4210 Individual	235	907	3 692	6 869	10 746	12 169	14 039	12 902	15 409	15 831
4220 Corporate	106	543	1 426	834	2 154	1 024	2 337	1 221	3 556	4 252
4300 Estate, inheritance and gift taxes	45	122	446	1 273	2 576	2 377	2 246	295	91	73
4310 Estate and inheritance taxes	..	122	446	1 273	2 576	2 377	2 246	295	91	73
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	37	292	1 107	2 722	5 554	5 868	7 309	8 426	9 245	9 569
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	6 928	47 154	107 262	197 208	281 744	299 544	337 448	360 829	394 603	411 774
5100 Taxes on production, sale, transfer, etc.	6 720	45 882	102 901	185 921	266 456	284 646	321 557	342 410	376 280	392 783
5110 General taxes	3 622	24 350	56 656	124 985	189 424	201 802	235 771	256 029	284 534	297 918
5111 Value added taxes	0	24 350	56 656	124 166	188 705	201 184	234 941	255 182	283 518	296 900
Value added tax	..	24 350	56 656	124 166	188 705	201 184	234 941	255 182	283 518	296 900
5112 Sales tax	0	0	0	0	719	618	0	0	1 016	1 018
5113 Other	3 622	0	0	819	0	0	830	847	0	0
5120 Taxes on specific goods and services	3 098	21 532	46 245	60 936	77 032	82 844	85 786	86 381	91 746	94 865
5121 Excise duties	2 338	14 914	37 453	54 871	71 047	76 328	78 515	78 845	81 252	84 000
Stamp duty on tobacco	392	1 076	3 750	6 806	6 815	7 768	6 375	7 219	7 564	6 863
Taxes on spirits and wines	449	2 013	3 454	5 217	0	0	0	0	0	0
Excise on beer	162	605	2 195	3 650	0	0	0	0	0	0
Excise on petrol	480	2 310	7 057	9 756	8 132	7 373	6 417	5 711	5 597	5 535
Vehicles transfer tax	395	2 761	4 554	10 956	22 898	21 835	22 229	19 355	17 360	15 916
Chocolate and sweets	123	247	551	789	1 078	1 173	1 261	1 324	1 439	2 277
Sugar	0	0	217	230	192	196	201	206	206	186
Non-alcoholic beverages	38	120	487	1 113	1 024	1 739	1 803	1 972	2 111	2 964
Electric energy	89	1 515	3 414	5 091	7 079	8 110	8 656	9 233	11 575	12 000
Oil and gas products	0	3 703	8 729	88	92	98	108	103	109	114
Sales of radio and tv sets	0	163	220	920	0	0	0	0	0	0
Mineral oil	0	113	1 098	490	685	1 419	1 383	1 986	1 832	1 851
Cosmetics	0	0	0	159	0	0	0	0	0	0
Recording equipment	0	0	92	35	0	0	0	0	0	0
Others	210	288	1 635	1 249	1 821	1 965	2 060	2 535	2 737	3 015
Taxes on alcoholic beverages	0	0	0	0	10 338	11 317	12 602	12 969	13 638	14 103
Excise on diesel	0	0	0	4 802	6 424	8 653	10 507	10 267	9 924	10 432
Tax on Co2 emissions, petroleum sector excepted	0	0	0	3 520	4 469	4 682	4 913	5 965	7 160	8 744

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5122 Profits of fiscal monopolies	31	395	751	2 534	2 902	3 433	3 751	3 869	4 868	5 089
Profits state wine monopoly	31	30	67	41	32	44	36	0	0	0
Norsk tipping	0	365	684	2 493	2 870	3 389	3 715	3 869	4 868	5 089
5123 Customs and import duties	634	697	1 360	1 944	2 132	2 505	3 111	3 305	3 366	3 396
Customs revenue	615	689	1 305	1 944	2 132	2 505	3 111	3 305	3 366	3 396
Loading and lighthouse dues	11	0	0	0	0	0	0	0	0	0
Other import duties	8	8	55	0	0	0	0	0	0	0
5124 Taxes on exports	7	105	227	0	112	151	177	178	233	260
5125 Taxes on investment goods	0	4 274	4 454	0	0	0	0	0	0	0
5126 Taxes on specific services	88	195	1 233	1 386	131	114	140	138	1 972	2 060
Excise on race tracks	9	25	15	88	119	114	140	138	144	136
Taxes on specific services	34	49	150	1 298	0	0	0	0	1 828	1 924
Pengelotteriet (national lotteries)	45	121	462	0	0	0	0	0	0	0
Excise on lotto games	0	0	606	0	12	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	952	767	201	708	313	92	46	55	60
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	208	1 272	4 361	11 287	15 288	14 898	15 891	18 419	18 323	18 991
5210 Recurrent taxes	208	1 272	4 361	11 287	15 288	13 423	15 603	17 635	17 758	17 416
5211 Paid by households: motor vehicles	88	458	1 789	4 435	6 699	7 157	8 007	8 400	7 934	7 559
5212 Paid by others: motor vehicles	108	696	2 072	1 346	712	539	494	352	339	337
5213 Paid in respect of other goods	12	118	500	5 506	7 877	5 727	7 102	8 883	9 485	9 520
CO2 tax	0	0	0	3 047	3 385	2 166	3 293	4 906	5 223	5 296
Excise on pharmacies	6	32	59	105	153	80	78	99	94	61
Others	6	86	441	2 354	3 132	3 394	3 666	3 809	4 109	4 105
Tax on emissions of NOX	0	0	0	0	1 207	87	65	69	59	58
5220 Non-recurrent taxes	0	0	0	0	0	1 475	288	784	565	1 575
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	66	8	11	0	0	0	0	0	0	0
6100 Paid solely by business	0	3	2	..	..	..	..	..	..	..
6200 Other	66	5	9	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1210	..	..	..	..	994	1 229	1 576	2 959	3 990	4 029
Tax expenditure component	..	..	..	..	350	75	307	484	752	811
Transfer component	..	..	..	..	644	1 154	1 269	2 475	3 238	3 218
Total tax revenue on cash basis	16 842	133 499	301 812	575 989	0	0	0	0	203 170	1 140 325
Total tax revenue on accrual basis	..	..	..	627 989	987 278	1 083 337	1 222 890	1 195 354	1 277 949	1 397 206
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	1 485	2 773	3 288	4 022	4 560	4 674	4 815	4 821
Taxes excluded from National Accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	350	75	307	484	752	811
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	630 762	990 916	1 087 434	1 227 757	1 200 512	1 283 516	1 402 838
Imputed social contributions	..	..	..	2 076	2 931	3 164	3 628	3 870	4 909	3 662
National Accounts: Taxes and all social contributions	..	..	..	632 838	993 847	1 090 598	1 231 385	1 204 382	1 288 425	1 406 500

.. Not available

Note: Year ending 31st December.

From 2000, data are on accrual basis.

Heading 5211: Up to 1971 this item contains motor vehicle licences paid by both households and enterprises.

Heading 5121: From 2005, taxes on alcoholic beverages include both 'taxes on spirits and wines' and 'excise on beer'.

Heading 5125: From 1998, revenue from taxes on investments goods is included in item 5121 "Others".

Source: Statistics Norway; National Accounts.

StatLink  <https://doi.org/10.1787/888934212174>

Table 5.28. Poland: Details of tax revenue, 1965-2018

Million PLN

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	246 039	411 175	453 254	528 081	583 975	678 856	745 529
Total tax revenue exclusive of taxes collected for the EU	246 039	409 415	451 555	525 930	581 081	675 298	741 618
1000 Taxes on income, profits and capital gains	50 268	93 795	91 026	103 567	117 078	137 481	156 984
1100 Of individuals	32 415	61 471	62 901	74 216	83 974	99 121	112 659
Individual income tax	32 415	61 403	62 818	74 124	83 861	98 969	112 503
Tax on winnings from lottery or gambling	0	68	83	92	113	152	156
1110 On income and profits
1120 On capital gains
1200 Corporate	17 853	32 324	28 125	29 351	33 104	38 360	44 325
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions	96 386	140 086	156 026	202 595	223 482	254 919	277 670
2100 Employees	42 357	51 929	60 247	82 656	91 163	105 817	115 821
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	41 130	54 331	65 353	79 524	87 616	100 873	108 672
2210 On a payroll basis
2220 On an income tax basis
2300 Self-employed or non-employed	12 899	33 826	30 426	40 415	44 703	48 229	53 177
2310 On a payroll basis
2320 On an income tax basis
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	1 628	3 081	3 720	3 998	4 028	4 485	4 720
Rehabilitation fund contribution	1 508	2 860	3 370	3 633	3 621	4 020	4 344
Wage guarantee fund contribution	120	221	350	365	407	465	376
4000 Taxes on property	10 584	17 116	19 068	23 120	24 637	27 101	27 851
4100 Recurrent taxes on immovable property	8 404	13 515	16 399	20 747	22 206	23 783	24 326
Agricultural tax-local	720	906	969	1 666	1 579	1 487	1 487
Forest tax-local	96	157	165	228	230	295	304
Real estate tax-local	7 588	12 452	15 265	18 853	20 397	22 001	22 535
4110 Households	2 348	3 613	4 555	6 289	6 549	6 945	7 157
4120 Others	6 056	9 902	11 844	14 458	15 657	16 838	17 168
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	172	328	290	252	246	295	299
Inheritance and gift tax-local	172	328	290	252	246	295	299
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	2 008	3 273	2 379	2 121	2 185	3 023	3 226
Tax on civil law transactions and stamp tax	2 008	3 273	2 379	2 121	2 185	3 023	3 226
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	86 880	156 573	182 820	193 776	214 103	253 883	277 224
5100 Taxes on production, sale, transfer, etc.	84 885	151 853	176 044	188 331	206 138	246 513	268 241
5110 General taxes	51 615	97 848	109 717	116 607	125 836	154 656	172 210
5111 Value added taxes	51 615	97 848	109 717	116 607	125 836	154 656	172 210
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
Turnover tax, of which:
On spirits
On fuels
On tobacco
5120 Taxes on specific goods and services	33 270	54 005	66 327	71 724	80 302	91 857	96 031

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	27 170	49 376	62 016	66 310	70 632	78 957	82 140
On domestic excise products, of which:	24 213	45 752	58 935	60 774	62 442	73 764	77 377
On spirits	4 309	5 000	6 154	7 393	6 655	7 727	7 727
On fuels	11 056	22 128	26 545	28 184	29 874	38 169	38 169
On tobacco	6 143	11 973	17 348	18 126	17 788	18 752	18 752
On beer	1 758	2 975	3 303	3 473	3 547	3 398	3 398
On wine	459	378	315	219	246	227	227
On other products	488	3 298	5 270	3 379	4 332	5 491	9 104
On imported excise products, of which:	2 957	3 624	3 081	5 536	8 190	5 193	4 763
On spirits	90	253	311	279	267	323	323
On fuels	2 031	2 045	1 051	3 481	5 650	1 915	1 915
On tobacco	18	214	114	62	86	51	51
On beer	26	12	14	43	53	56	56
On wine	71	106	133	149	139	159	159
On other products	721	994	1 458	1 522	1 995	2 689	2 259
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	5 038	1 760	1 627	1 977	2 823	3 485	3 911
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	1 062	1 297	1 974	2 534	5 795	8 364	8 915
Taxes and payments of financial institutions	443	189	375	1 077	4 472	2 383	2 491
Gambling tax	619	1 108	1 599	1 457	1 323	1 632	1 900
Tax from some financial institutions	0	0	0	0	0	4 349	4 524
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	1 572	710	903	1 052	1 051	1 065
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	1 995	4 720	6 776	5 445	7 965	7 370	8 983
5210 Recurrent taxes	433	2 224	3 667	3 432	4 317	4 084	4 013
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	0	0	0	0	0	0	0
5213 Paid in respect of other goods	433	2 224	3 667	3 432	4 317	4 084	4 013
5220 Non-recurrent taxes	1 562	2 496	3 109	2 013	3 648	3 286	4 970
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	293	524	594	1 025	647	987	1 080
Abolished taxes
6100 Paid solely by business	0	0	0	0	0	0	0
6200 Other	293	524	594	1 025	647	987	1 080
Memorandum item										
Customs duties collected on behalf of the EU	1 760	1 627	1 977	2 823	3 485	3 911
Total tax revenue on cash basis
Total tax revenue on accrual basis	246 039	411 175	453 254	528 081	583 975	678 856	745 529
Conciliation with National Accounts										
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions	34	49	49	45
Miscellaneous differences
National Accounts: Taxes and actual social contributions	246 039	411 175	453 254	528 115	584 024	678 905	745 574
Imputed social contributions	777	10 848	13 841	16 603	17 423	18 098	18 322
National Accounts: Taxes and all social contributions	252 943	422 023	467 095	544 718	601 447	697 003	763 896

.. Not available

Note: Year ending 31st December.

From 2002, data are on accrual basis.

Source: Ministry of Finance, Economic Department.

StatLink  <https://doi.org/10.1787/888934212193>

Table 5.29. Portugal: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	99	1 798	14 825	39 888	55 829	54 708	58 015	61 806	66 859	71 139
Total tax revenue exclusive of taxes collected for the EU	..	..	14 675	39 684	55 639	54 530	57 872	61 630	66 524	70 764
1000 Taxes on income, profits and capital gains	24	355	3 805	11 691	15 443	14 640	18 664	18 768	18 879	20 119
1100 Of individuals	..	..	2 350	6 947	9 369	9 638	13 120	13 154	12 608	13 317
Individual income tax	..	..	2 350	6 947	9 369	9 638	13 120	13 154	12 608	13 317
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	1 182	4 744	6 073	4 919	5 545	5 614	6 271	6 802
Corporate income tax	..	..	1 088	4 457	5 760	4 653	5 327	5 405	5 956	6 493
Local corporate income tax ("Derrama")	..	..	84	287	313	266	217	208	315	308
Other	..	..	11	0	0	0	0	0	0	0
1210 On profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	24	355	273	0	0	83	0	0	0	0
Tax on wages and professional income	2	93	9	..	..	0	..	..	..	..
Industrial tax	7	108	129	..	..	0	..	..	..	..
Tax on income from movable capital	2	71	1	..	..	0	..	..	..	..
Property income tax	3	23	17	..	..	0	..	..	..	..
Agricultural income tax	0	0	1	..	..	0	..	..	..	..
Complementary income ax	4	43	58	..	..	0	..	..	..	..
Tax on capital gains	0	3	1	..	..	83	..	..	..	..
Taxes abolished by DL 442-A/88 and DL 442-B/88	0	0	0	..	..	0	..	..	..	..
Other	6	15	58	..	..	0	..	..	..	..
2000 Social security contributions	22	531	4 026	10 168	14 274	15 457	15 139	16 195	17 969	19 141
2100 Employees	8	203	1 470	4 286	6 344	6 670	6 403	7 004	7 628	7 704
2110 On a payroll basis	8	203	1 470	4 286	6 344	6 670	6 403	7 004	7 628	7 704
Compulsory employee's social contributions	8	203	1 470	..	..	..	..	7 004	7 628	7 704
2120 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Employers	13	318	2 413	5 882	7 930	8 786	8 736	9 191	10 341	11 437
2210 On a payroll basis	13	318	2 413	5 882	7 930	8 786	8 736	9 191	10 341	11 437
Employers' social contributions	13	318	2 413	5 882	7 930	8 786	8 736	9 191	10 341	11 437
2220 On an income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	10	143	0	0	0	0	0	0	0
Compulsory social contributions by self-employed	0	10	143	..	..	..	..	..	..	..
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	47	0	0	0	0	0	0	0	0
Contributions for Unemployment Fund	1	47	..	..	..	..	..	..	..	..
Stamp duty on wages and salaries	0	0	..	..	..	..	..	..	..	..
4000 Taxes on property	5	26	402	1 468	2 284	1 935	1 906	2 307	2 656	2 862
4100 Recurrent taxes on immovable property	0	0	133	508	1 008	1 101	1 337	1 535	1 556	1 645
Real estate tax	..	..	133	508	1 008	1 101	1 337	1 535	1 556	1 645
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	4	74	103	10	2	2	0	0	0
Inheritance and gift taxes	2	4	74	103	10	2	2	..	..	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	0
4320 Gift taxes	..	..	..	..	..	..	..	..	..	0
4400 Taxes on financial and capital transactions	2	21	195	857	1 266	832	567	772	1 101	1 217
Real estate transfer tax	2	21	195	674	973	595	356	569	874	976
Stamp duty on registrations and mortgages	0	0	0	34	35	34	32	49	72	77
Stamp duty on the raising of capital	0	0	0	0	10	1	0	0	0	0
Stamp duty on real estate transactions	0	0	0	150	249	202	180	154	154	164
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	47	837	6 555	16 274	23 410	22 181	21 827	23 957	26 793	28 336
5100 Taxes on production, sale, transfer, etc.	44	810	6 440	15 839	22 735	21 424	20 614	23 094	25 774	27 109
5110 General taxes	0	290	2 906	9 733	14 333	13 527	13 710	15 368	16 809	17 865
5111 Value added taxes	0	0	2 899	9 733	14 333	13 527	13 710	15 368	16 809	17 865
VAT	..	..	2 899	9 733	14 333	13 527	13 710	15 368	16 809	17 865

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5112 Sales tax	0	290	7	0	0	0	0	0	0	0
General sales tax	..	290	7	..	..	..	..	..	..	..
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	44	519	3 534	6 105	8 402	7 896	6 904	7 726	8 965	9 244
5121 Excise duties	15	295	2 052	4 501	5 940	5 665	4 675	5 211	6 125	6 230
Excise duties on tobacco	3	62	362	1 077	1 165	1 496	1 387	1 357	1 542	1 577
Excise duties on beer	1	0	55	90	100	82	76	75	90	90
Tax on motor vehicle sales	1	59	304	1 239	1 221	832	360	585	775	785
Tax on oil products	6	166	1 251	1 969	3 325	3 140	2 740	3 069	3 495	3 546
Excise duties on alcoholic beverages	0	0	23	126	128	114	109	115	135	137
Excise duties on alcohol	0	0	0	1	1	1	1	0	0	1
Tax on sugary soft drinks	0	0	0	0	0	0	0	0	71	74
Other	4	7	59	0	0	0	1	11	17	21
5122 Profits of fiscal monopolies	0	0	0	261	521	420	419	582	731	735
5123 Customs and import duties	21	96	511	205	186	178	144	158	187	224
Import levies	14	36	392	0	1	1	0	0	0	0
Import surtax	0	26	1	0	0	0	0	0	0	0
Other	6	34	119	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	..	204	185	177	144	158	187	224
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Taxes on Oporto wine exports	0	0	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	38	547	1 102	1 712	1 522	1 567	1 523	1 620	1 734
Tax on insurance premiums	0	6	47	131	170	215	200	218	244	254
Stamp duty on bank transactions	1	24	405	330	734	601	536	464	504	537
Stamp duty on debt related operations, interest and leasing of buildings	0	0	22	258	384	309	276	144	126	135
Stamp duty on insurance premiums	0	0	0	248	347	325	289	313	350	373
Bank levies	0	0	0	100	48	46	238	353	351	380
Other	2	8	73	34	29	25	29	30	45	57
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	6	91	424	36	43	111	99	251	301	321
Stamp taxes (miscellaneous)	6	91	424	36	43	111	99	251	301	321
Other	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	4	27	115	382	615	718	994	850	1 005	1 221
5210 Recurrent taxes	4	27	115	382	615	718	937	770	902	1 003
5211 Paid by households: motor vehicles	0	4	15	55	94	114	185	209	215	227
Local tax on vehicles	..	4	15	55	94	114	185	209	215	227
5212 Paid by others: motor vehicles	2	10	20	67	132	204	342	330	385	424
Local tax on vehicles	0	2	6	0	0	0	0	0	0	0
Road taxes	2	8	14	67	132	204	342	330	385	424
5213 Paid in respect of other goods	2	13	80	260	390	400	409	232	303	353
Gambling tax	0	3	72	110	140	143	107	108	145	198
Tax on the use, carrying and possession of weapons	0	0	1	3	6	4	7	5	11	9
Tax on motor vehicles - compensation	2	8	0	0	0	0	0	0	0	0
Hunting and fishery licenses	0	1	4	1	1	1	5	13	14	10
Fee for the use of water resources	0	0	0	0	2	13	13	19	20	22
Other	0	1	2	146	241	239	278	88	112	113
5220 Non-recurrent taxes	0	0	0	0	0	0	57	80	103	218
Special tax on motor vehicles	..	..	0	..	..	..	0	0	0	0
Emissions Permits	..	..	0	..	..	..	57	80	103	218
5300 Unallocable between 5100 and 5200	0	0	0	53	60	39	219	13	13	6
Miscellaneous taxes on production	..	..	..	53	60	39	219	13	13	6
6000 Other taxes	0	3	37	288	417	495	479	580	561	681
6100 Paid solely by business	0	2	17	107	217	225	234	341	281	411
General services and licenses granted to corporations	0	2	17	107	217	225	234	341	281	411
6200 Other	0	0	20	181	200	270	245	239	281	270
Fees collected by courts of justice	0	0	0	175	189	254	219	237	275	264
Miscellaneous taxes	0	0	20	5	11	17	25	1	6	5
Memorandum items										
Customs duties collected on behalf of the EU	..	..	..	204	185	177	144	158	187	224
SRF contributions collected on behalf of the EU	..	..	..	..	..	..	..	..	130	132
Total tax revenue on cash basis	99	1 798	14 825	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	39 888	55 829	54 708	58 015	61 806	66 859	71 139

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	39 888	55 829	54 708	58 015	61 806	66 859	71 139
Imputed social contributions	3 292	5 592	5 906	5 310	4 602	4 738	4 708
National Accounts: Taxes and all social contributions	43 181	61 421	60 613	63 326	66 408	71 597	75 847

.. Not available

Note: Fiscal year ending 31 December.

From 1995, data are on accrual basis.

Source: Instituto Nacional de Estatística; Conta do Estado, Contas de Gerência dos Fundos e Serviços Autônomos da Administração Central; Estatísticas das Finanças públicas; Relatório do Instituto de Gestão Financeira da Segurança Social, Contas de Gerência das Regiões Autónomas da Madeira e dos Açores.

StatLink  <https://doi.org/10.1787/888934212212>

Table 5.30. Slovak Republic: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	10 648	18 456	19 159	23 082	26 049	28 927	30 754
Total tax revenue exclusive of taxes collected for the EU	10 648	18 321	19 016	22 967	25 930	28 773	30 598
1000 Taxes on income, profits and capital gains	2 181	3 844	3 601	4 471	5 542	5 959	6 370
1100 Of individuals	1 055	1 820	1 790	2 175	2 464	2 855	3 218
1110 On income and profits	1 055	1 820	1 790	2 175	2 464	2 855	3 218
Wages and salaries withholding
Of unincorporated individuals
1120 On capital gains	0	0	0	0	0	0	0
1200 Corporate	813	1 835	1 659	2 118	2 917	2 925	2 943
1210 On profits
1220 On capital gains
1300 Unallocable between 1100 and 1200	314	189	152	178	162	178	209
2000 Social security contributions	4 409	7 244	8 154	9 847	10 897	12 389	13 237
2100 Employees	901	1 700	2 077	2 238	2 410	2 941	3 263
Retirement
State employment policy
Health insurance
Sick leave
2110 On a payroll basis	901	1 700	2 077	2 238	2 410	2 941	3 263
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	2 850	3 914	4 579	5 556	6 319	7 263	7 871
Retirement
State employment policy
Health insurance
Sick leave
2210 On a payroll basis	2 850	3 914	4 579	5 556	6 319	7 263	7 871
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	658	1 631	1 498	2 054	2 168	2 186	2 104
Retirement
State employment policy
Health insurance
Sick leave
2310 On a payroll basis	658	1 631	1 498	2 054	2 168	2 186	2 104
2320 On an income tax basis	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	194	245	277	327	335	361	369
4100 Recurrent taxes on immovable property	143	243	277	327	335	361	369
4110 Households	28	22	25	28	29	31	31
4120 Others	114	222	252	299	306	330	338
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	8	0	0	0	0	0	0
4310 Estate and inheritance taxes	3	0	0	0	0	0	0
4320 Gift taxes	5	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	43	1	0	0	0	0	0
Real property transfer tax	30	1	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0
4510 On net wealth
4520 Other non-recurrent taxes
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 864	7 123	7 127	8 436	9 275	10 217	10 778
5100 Taxes on production, sale, transfer, etc.	3 631	6 580	6 573	7 780	8 573	9 472	10 019
5110 General taxes	2 168	4 147	4 182	4 696	5 423	5 919	6 319
5111 Value added taxes	2 168	4 147	4 182	4 696	5 423	5 919	6 319
5112 Sales tax	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 464	2 433	2 391	3 084	3 151	3 553	3 700

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5121 Excise duties	971	2 171	2 081	2 462	2 567	2 819	2 916
On hydrocarbon fuels and lubricants	617	1 118	1 032	1 045	1 139	1 230	1 267
On alcohol and liquors	143	201	197	201	205	212	221
On beer	43	66	56	56	57	57	60
On wine	12	4	4	4	4	4	5
On tobacco products	156	783	602	636	665	711	728
On electricity	0	0	166	494	472	579	612
On coal	0	0	1	1	0	0	0
On natural gas	0	0	24	25	23	26	24
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	437	136	143	115	119	136	137
Customs duties	122	136	143	115	119	136	137
Import surcharges	315	0	0	0	0	0	0
Other customs revenues	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	6	2	3	3
5126 Taxes on specific services	55	125	167	501	462	596	644
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	231	438	421	505	549	585	597
5210 Recurrent taxes	219	372	384	466	470	500	506
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	93	153	153	198	204	223	232
5213 Paid in respect of other goods	127	219	231	268	266	277	273
5220 Non-recurrent taxes	12	66	37	39	79	85	92
5300 Unallocable between 5100 and 5200	2	105	134	151	153	160	161
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Memorandum items										
Customs duties collected on behalf of the EU	136	143	115	119	136	137
SRF contributions collected on behalf of the EU	18	19
Non-wastable tax credits										
Non-wastable tax credits against 1110	252	276	265	261	266	269
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210	0	0	0	0	0	0
Tax expenditure component
Transfer component
Total tax revenue on cash basis	10 843	18 033	18 509	22 559	26 216	28 275	30 338
Total tax revenue on accrual basis	10 648	18 456	19 159	23 082	26 049	28 927	30 754
Conciliation with National Accounts										
Additional taxes included in National Accounts	53	33	47	0	43	3	..
Taxes excluded from National Accounts	0	-103	-131	-148	-149	-157	-158
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	22	31	17	11	10	11
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	10 702	18 409	19 106	22 951	25 953	28 783	30 607
Imputed social contributions	19	80	139	142	171	189	188
National Accounts: Taxes and all social contributions	10 721	18 488	19 245	23 093	26 124	28 972	30 795

.. Not available

Note: Year ending 31st December.

Data are on accrual basis.

Source: Ministry of Finance.

StatLink  <https://doi.org/10.1787/888934212231>

Table 5.31. Slovenia: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	7 117	13 352	13 756	13 576	14 496	15 963	17 118
Total tax revenue exclusive of taxes collected for the EU	7 117	13 267	13 696	13 524	14 428	15 898	17 050
1000 Taxes on income, profits and capital gains	1 280	3 041	2 692	2 285	2 547	2 957	3 331
1100 Of individuals	1 041	1 919	2 020	1 849	1 977	2 190	2 442
1110 On income and profits	1 039	1 916	2 017	1 847	1 974	2 188	2 439
Personal income tax	1 039	1 916	2 017	1 847	1 974	2 188	2 439
Special contribution for the reconstruction of the Posojje region	0	0	0	0	0	0	0
1120 On capital gains	2	3	3	3	3	3	3
Taxes on winnings from lottery and gambling	2	3	3	3	3	3	3
1200 Corporate	216	1 116	668	433	568	764	886
1210 On profits	216	1 116	668	433	568	764	886
1220 On capital gains	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	24	5	4	3	2	3	2
Tax on income - copy rights, patents and trademarks	24	5	4	2	2	2	2
Tax on profits due to changes in land use	0	0	0	0	0	0	0
2000 Social security contributions	2 824	5 046	5 761	5 647	5 983	6 626	7 081
2100 Employees	1 447	2 490	2 785	2 637	2 910	3 247	3 490
2110 On a payroll basis	1 447	2 490	2 785	2 637	2 910	3 247	3 490
2120 On an income tax basis	0	0	0	0	0	0	0
2200 Employers	1 012	1 852	2 070	2 022	2 135	2 408	2 590
2210 On a payroll basis	1 012	1 852	2 070	2 022	2 135	2 408	2 590
2220 On an income tax basis	0	0	0	0	0	0	0
2300 Self-employed or non-employed	365	705	906	988	938	971	1 001
2310 On a payroll basis	365	705	906	988	938	971	1 001
2320 On an income tax basis	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0
2410 On a payroll basis
2420 On an income tax basis
3000 Taxes on payroll and workforce	289	418	28	23	20	21	22
Payroll tax	272	391	0	0	0	0	0
Tax on work contracts	18	27	28	23	20	21	22
4000 Taxes on property	120	206	222	232	241	277	276
4100 Recurrent taxes on immovable property	81	140	173	199	199	221	223
4110 Households	17	38	46	61	56	64	65
Property tax on weekend cottages	1	1	1	1	1	1	0
Compensation on the use of building ground - paid by individuals	16	37	45	48	56	63	64
Tax on immovable property of higher value	0	0	0	13	0	0	0
4120 Others	65	102	127	138	142	158	158
Property tax on buildings	2	3	3	4	4	5	3
Compensation on the use of building ground - paid by legal entities	63	100	124	134	139	153	155
4200 Recurrent taxes on net wealth	4	0	0	0	0	0	0
4210 Individual	0	..	..	..	..	..	..
4220 Corporate	4	..	..	..	..	..	..
Tax on balance wealth paid by banks	4	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	9	14	8	8	11	10
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	23	57	32	23	29	41	40
Taxes on the sale of immovable property - from legal entities	11	19	7	5	7	5	7
Taxes on the sale of immovable property - from individuals	12	38	25	18	23	36	33
4500 Non-recurrent taxes	10	0	2	1	4	3	3
4510 On net wealth	0	..	0	0	0	0	0
4520 Other non-recurrent taxes	10	..	2	1	4	3	3
Payments for the change of use of agricultural and forest land	10	..	0	1	2	2	1
Granting of easements and the creation of building rights	0	..	2	1	3	2	2
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
Property tax on boats	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 602	4 641	5 053	5 389	5 706	6 082	6 408
5100 Taxes on production, sale, transfer, etc.	2 481	4 426	4 838	5 049	5 329	5 679	5 969
5110 General taxes	1 641	2 916	2 927	3 048	3 222	3 484	3 768
5111 Value added taxes	1 610	2 916	2 927	3 048	3 222	3 484	3 768
Value added tax	1 598	2 898	2 924	3 044	3 218	3 480	3 763
Negative compensation of farmers in a VAT flat rate	12	18	3	4	4	4	4

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
system										
5112 Sales tax	8	0	0	0	0	0	0
Customs duties paid by individuals	1	..	..	..	..	..	..
Special import duties and customs charges	7	..	..	..	..	..	..
5113 Other	23	0	0	0	0	0	0
Turnover tax on goods	11	..	..	..	..	..	..
Turnover tax on services	12	..	..	..	..	..	..
Special turnover tax on alcohol	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	841	1 510	1 911	2 001	2 107	2 195	2 202
5121 Excise duties	581	1 196	1 555	1 579	1 626	1 707	1 679
Alcohol and alcoholic drinks	39	71	89	96	108	113	119
Mineral oil and gas	405	758	1 016	998	1 033	1 099	1 066
Tobacco	97	301	391	425	419	428	420
Duty free shops - alcohol and alcoholic drinks	3	0	0	0	0	0	0
Duty free shops - tobacco	17	0	0	0	0	0	0
Electric power and coal	0	4	19	31	34	32	32
Tax on the sales of new motor vehicles	18	60	40	26	26	28	34
Tax on the sales of used motor vehicles	2	2	0	0	0	0	0
Additional tax on motor vehicles	0	0	0	3	6	7	8
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	158	85	60	53	53	55	58
Import duties	151	0	0	0	0	0	0
Levies on imported agricultural products	7	0	0	0	0	0	0
Custom duties collected for the EU	0	85	60	53	53	55	58
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	102	230	296	369	428	432	464
Tax on special gambling (gambling in casinos)	25	64	53	41	48	45	45
Tax on classical gambling (lottery...)	1	3	3	3	3	3	3
Special tax on slot machines	4	0	0	0	0	0	0
Tax on insurance services	37	65	69	65	82	90	94
Sojourn tax	3	7	7	8	11	14	18
Concessions	1	29	40	90	79	69	67
Concessions duties on special gambling (in casinos)	26	55	47	38	37	38	38
Fire protection tax	4	6	7	8	8	8	8
Tax on lottery tickets	0	0	0	3	17	16	18
Tax on financial services	0	0	0	32	57	59	76
FIHO, FSO	0	0	25	26	27	22	25
SOS	0	0	23	10	11	11	12
Tax on balance wealth paid by banks	0	0	0	18	2	0	0
Commodity reserve fund	0	0	21	27	32	32	30
Deposit guarantee Fund, Single Resolution Fund	0	0	0	0	16	26	29
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	0	0	0	0
Sugar levy	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	121	215	215	340	377	403	439
5210 Recurrent taxes	121	215	215	321	353	369	373
5211 Paid by households: motor vehicles	49	87	86	109	118	122	125
Registration fees on motor vehicles, boats and airplanes paid by individuals	49	87	86	109	118	122	125
5212 Paid by others: motor vehicles	12	21	20	24	27	30	31
Registration fees on motor vehicles, boats and airplanes paid by legal entities	12	21	20	24	27	30	31
Registration fees on tractors	0	0	0	0	0	0	0
5213 Paid in respect of other goods	59	107	110	187	208	218	217
Charges on the use of water	4	22	23	29	32	30	31
Taxes on waste pollution	7	10	3	2	2	2	1
Taxes on air pollution - caused by gas and hard fuels	3	8	10	10	13	15	15
Cont. of nuclear power plant to finance its de-composition	16	8	8	8	8	9	8
Indemnity for the restricted use of area on the territory of nuclear power plant	0	7	10	11	12	12	12
Taxes on air pollution	29	21	23	98	114	126	126
Special water tax	0	30	33	29	27	24	23
5220 Non-recurrent taxes	0	0	0	19	24	34	67
Emission permits	19	24	34	67
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Paid solely by business
Memorandum items										
Customs duties collected on behalf of the EU	85	60	53	53	55	58
SRF contributions collected on behalf of the EU	16	9	10

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue on cash basis	7 135	13 140	13 605	13 485	14 560	16 034	17 164
Total tax revenue on accrual basis	7 117	13 352	13 756	13 576	14 496	15 963	17 118
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	87	90	94	94	95
Radio and television licence fee	87	90	94	94	95
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	7 117	13 352	13 842	13 667	14 590	16 057	17 212
Imputed social contributions	39	81	100	117	118	121	126
National Accounts: Taxes and all social contributions	7 156	13 433	13 943	13 784	14 708	16 177	17 338

.. Not available

Note: Year ending 31st December.

Data are on accrual basis.

Source: Statistical Office of the Republic of Slovenia.

StatLink  <https://doi.org/10.1787/888934212250>

Table 5.32. Spain: Details of tax revenue, 1965-2018

Million EUR

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	1 238	22 002	103 662	214 114	391 648	335 563	337 891	364 683	393 529	416 692
Total tax revenue exclusive of taxes collected for the EU	..	..	..	213 067	389 927	334 019	336 567	362 175	390 916	414 039
1000 Taxes on income, profits and capital gains	304	5 714	31 763	60 145	130 081	93 798	97 664	102 645	111 807	121 992
1100 Of individuals	177	4 481	22 527	41 248	80 719	74 118	77 230	78 896	85 827	92 315
Personal income tax	..	..	22 527	40 366	79 973	73 534	76 690	78 586	85 378	91 796
Income tax of non-residents	..	..	0	882	746	584	540	310	449	519
1110 On income and profits	..	..	..	..	..	..	..	..	..	..
1120 On capital gains	..	..	..	..	..	..	..	..	..	..
1200 Corporate	114	1 119	9 146	18 897	49 362	19 680	20 434	23 749	25 980	29 677
Corporate income tax	..	..	9 146	18 597	47 499	17 567	19 516	22 471	24 123	27 501
Income tax of non-residents (legal persons)	..	..	0	300	1 863	2 113	918	1 278	1 857	2 176
1210 On profits	..	..	..	..	..	..	..	..	..	..
Tax on commercial activity	..	..	..	..	..	..	..	..	..	..
Special tax 4 percent	..	..	..	..	..	..	..	..	..	..
Taxes on profits	..	..	..	..	..	..	..	..	..	..
1220 On capital gains	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	13	114	91	0	0	0	0	0	0	0
Local taxes	13	114	0	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	350	10 682	36 722	74 683	127 088	127 235	116 875	122 835	134 126	141 234
2100 Employees	81	2 376	5 976	11 711	19 625	19 423	16 603	18 783	20 621	21 639
2110 On a payroll basis	..	..	5 976	11 711	19 625	19 423	16 603	18 783	20 621	21 639
2120 On an income tax basis	..	..	0	..	..	..	..	..	..	..
2200 Employers	269	8 306	26 385	54 226	93 234	89 666	82 224	87 988	97 529	103 317
2210 On a payroll basis	..	..	26 385	54 226	93 234	89 666	82 224	87 988	97 529	103 317
2220 On an income tax basis	..	..	0	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	4 361	8 746	14 229	18 146	18 048	16 064	15 976	16 278
Self-employment	..	..	2 492	6 788	10 120	10 119	10 244	10 872	11 498	11 714
Unemployment	..	..	1 869	1 958	4 109	8 027	7 804	5 192	4 478	4 564
2310 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	79	1 004	5 718	13 827	32 133	22 178	24 250	27 855	29 455	30 312
4100 Recurrent taxes on immovable property	6	41	1 478	3 988	7 281	9 666	11 829	12 623	13 188	13 243
Real State tax (IBI)/Real State tax surcharge	..	41	1 478	3 982	7 267	9 657	11 755	12 581	13 162	13 199
Special Real State tax for non-residents	..	0	0	6	6	8	8	4	8	5
Other taxes on property, land or building use	..	0	0	0	3	0	1	1	0	0
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	0	5	1	65	37	18	39
Tax on large commercial establishments	..	..	..	..	5	1	65	37	18	39
4200 Recurrent taxes on net wealth	0	107	637	1 413	2 479	688	2 049	1 904	2 094	2 186
4210 Individual	..	107	637	1 413	2 479	688	2 049	1 904	2 094	2 186
Wealth tax	..	..	637	1 199	2 054	104	1 339	1 144	1 280	1 372
Real State tax (unoccupied dwellings) and others	..	..	0	214	425	584	710	760	814	814
4220 Corporate	..	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	13	90	440	1 379	2 901	2 412	2 492	2 790	2 710	2 687
Inheritance and gift tax	..	..	440	1 379	2 901	2 412	2 492	2 790	2 710	2 687
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	60	767	2 478	5 939	17 025	7 603	5 301	6 984	8 457	9 310
Taxes on property transactions	60	767	2 478	5 939	17 025	7 603	5 301	6 984	8 457	9 310
4500 Non-recurrent taxes	0	0	646	1 108	2 447	1 809	2 579	3 554	3 006	2 886
4510 On net wealth	..	..	467	0	495	192	325	1 006	331	353
Tax on land holding gains	..	..	467	..	..	..	..	0	0	0
Urban use tax	..	..	..	..	495	192	90	73	97	119
Extraordinary resource of FGD	..	..	..	..	0	0	235	933	234	234
4520 Other non-recurrent taxes	..	..	179	1 108	1 952	1 617	2 254	2 548	2 675	2 533
Special duties	..	..	179	180	168	129	84	70	72	74
Land development contributions	..	..	0	223	368	225	71	61	50	60
Tax on the increase in value of urban terrains	..	..	0	705	1 416	1 263	1 711	2 417	2 553	2 399
Others	..	..	0	0	0	0	2	0	0	0
Levy on "Revaluation of Reserve Account"	..	..	..	0	0	0	386	0	0	0
4600 Other recurrent taxes on property	0	0	38	0	0	0	0	0	0	0
5000 Taxes on goods and services	506	4 553	29 437	65 456	102 334	92 344	99 026	111 159	118 018	122 950
5100 Taxes on production, sale, transfer, etc.	503	4 552	26 732	59 383	93 814	84 985	91 122	102 912	109 448	113 814

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5110 General taxes	275	2 234	16 611	37 800	62 778	55 629	60 488	69 478	75 794	79 458
5111 Value added taxes	0	0	16 304	37 785	62 743	55 318	60 314	69 294	75 599	79 264
Value added tax (VAT)	..	..	16 304	37 045	61 472	54 509	59 207	67 913	73 970	77 561
Canary Islands general indirect tax	..	..	0	740	1 271	809	1 107	1 381	1 629	1 703
5112 Sales tax	0	0	0	15	35	311	174	184	195	194
Fees for RTVE (since 2010)	..	..	..	0	0	278	174	184	195	194
Fees from Nat. Commission of Telecomms. Market	..	..	..	15	35	33	0	0	0	0
5113 Other	275	2 234	307	0	0	0	0	0	0	0
Cascade tax	118	1 483	197	..	..	..	..	..	..	..
Excises on luxury expenditure	96	939	15	..	..	..	..	..	..	..
Other import duties	94	832	128	..	..	..	..	..	..	..
Refund of internal taxes	-33	-1 020	-33	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	228	2 317	10 120	21 583	31 036	29 356	30 634	33 434	33 654	34 356
5121 Excise duties	69	1 239	6 048	17 952	25 581	24 384	24 550	25 908	26 476	26 790
Special excises	69	1 239	10	0	0	0	0	0	0	0
On beer	0	0	87	202	307	302	302	316	338	346
On wine	0	0	0	0	0	0	0	0	0	0
On alcohol	0	0	481	785	1 008	876	775	843	899	880
On hydrocarbon	0	0	4 222	9 977	11 787	10 907	11 949	12 465	13 116	13 408
On tobacco	0	0	1 123	4 507	7 258	7 976	7 114	7 213	7 265	7 174
On electricity bills	0	0	0	703	1 153	1 483	1 558	1 458	1 393	1 438
On carbon	0	0	0	0	0	0	148	308	312	271
Tax on retail sales of specific hydrocarbons	0	0	0	0	1 356	1 238	453	7	1	0
Tax on oil derived fuels	0	0	120	237	253	220	267	314	331	331
Petrol tax	0	0	0	6	5	5	13	22	25	25
Production and storage of electricity	0	0	0	0	0	0	1 261	1 576	1 513	1 585
Tax Greenhouse Effect Flourinated	0	0	0	0	0	0	0	99	120	110
Other taxes	0	0	5	17	21	18	17	22	21	21
Canary Islands taxes on national products	0	0	0	51	86	71	75	85	91	87
Taxes on national products in Ceuta and Melilla	0	0	0	108	110	105	103	115	114	114
Fees from the National Energy Commission	0	0	0	13	27	35	0	0	0	0
Contribution to the National Energy Efficiency Fund	0	0	0	0	0	366	150	207	206	208
Special tax on certain means of transport	0	0	0	1 317	2 158	735	325	358	482	609
Fee for use of continental waters for electricity production	0	0	0	0	0	0	0	453	197	110
Special duties and other taxes on imported products	0	0	0	29	52	47	40	47	29	31
Other taxes on products	0	0	0	0	0	0	0	0	23	42
5122 Profits of fiscal monopolies	66	132	546	0	0	0	0	0	0	0
Tobacco	21	77	0	..	..	..	..	..	..	..
Petroleum	45	55	546	..	..	..	..	..	..	..
5123 Customs and import duties	87	561	2 078	1 044	1 816	1 593	1 401	1 899	2 030	2 018
Import duties	87	561	1 394	0	0	0	0	0	0	0
Tax on Imports of Goods in the Canary Islands	0	0	137	33	51	44	45	53	57	54
Tax on Imports in Ceuta and Melilla	0	0	36	41	42	40	39	43	43	43
Customs duties collected for the EU	..	..	511	970	1 723	1 509	1 317	1 803	1 930	1 921
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	7	385	1 427	2 497	3 633	3 166	4 469	5 408	4 957	5 298
Taxes on betting and gambling	0	232	1 307	1 649	2 051	1 635	1 249	1 164	1 289	1 327
Taxes on other specific services	6	153	120	0	0	0	0	0	0	0
Taxes on insurance premiums	0	0	0	848	1 581	1 531	1 417	1 446	1 546	1 605
Tax on deposits of credit institution	0	0	0	0	1	0	227	421	414	377
Ordinary resource DGF	0	0	0	0	0	0	1 576	1 644	923	1 074
Tourist tax	0	0	0	0	0	0	0	43	109	180
EU SRF contribution	..	..	..	..	..	..	..	690	676	735
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	22	90	6	213	214	219	191	250
EU levies	..	..	22	77	-2	35	7	15	7	-3
Others	..	..	0	13	8	9	20	37	37	100
Resource CORES	..	..	0	0	0	169	187	167	147	153
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	1	2 633	6 073	8 520	7 359	7 904	8 247	8 570	9 136
5210 Recurrent taxes	3	1	1 616	4 306	5 311	5 782	6 493	6 420	6 667	6 740
Other taxes on luxury expenses	..	..	..	2	7	4	3	3	3	3
5211 Paid by households: motor vehicles	..	0	461	1 117	1 626	1 770	1 848	1 725	1 758	1 763
Car registration tax	..	..	461	1 117	1 626	1 770	1 848	1 725	1 758	1 763
5212 Paid by others: motor vehicles	..	0	117	298	502	498	503	470	486	487
Car registration tax	..	..	117	298	502	498	503	470	486	487

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5213 Paid in respect of other goods	..	1	1 038	2 889	3 176	3 510	4 139	4 222	4 420	4 487
Hunting and fishing taxes	0	28	28	34	34	30	32	30
Economic activity tax	925	1 934	1 633	1 785	1 701	1 794	1 844	1 893
Advertising	27	0	0	0	0	0	0	0
Taxes on environment and pollution	0	42	91	141	616	563	613	618
Tax on effluent, use of hydrocarbon and mines	0	51	83	67	158	184	184	194
Other fees paid by households for licences	0	179	264	228	206	245	323	331
Compensation for local taxes	86	140	176	165	129	118	137	133
Vehicle inspection duty	0	6	18	17	20	19	20	22
Municipal fees for private use of public space	0	509	883	1 073	1 275	1 269	1 267	1 266
5220 Non-recurrent taxes	0	0	1 017	1 767	3 209	1 577	1 411	1 827	1 903	2 396
Tax and building permits	327	1 117	2 227	859	519	575	759	960
Urban licenses	0	451	490	260	157	200	277	322
Greenhouse gas emission trading	0	0	0	0	138	412	452	723
Parafiscal taxes	690	199	492	458	597	640	415	391
5300 Unallocable between 5100 and 5200	0	0	72	0	0	0	0	0	0	0
6000 Other taxes	0	49	22	3	12	8	76	189	123	204
6100 Paid solely by business	..	49	0	0	0	0	0	0	0	0
6200 Other	..	0	22	3	12	8	76	189	123	204
Other taxes on production	3	12	8	76	189	123	204
Memorandum items										
Customs duties collected on behalf of the EU	970	1 723	1 509	1 317	1 803	1 930	1 921
SRF contributions collected on behalf of the EU	690	676	735
Non-wastable tax credits										
Non-wastable tax credits against 1110	0	1 323	1 897	774	1 093	1 803	1 852
Tax expenditure component	0	522	729	432	546	908	932
Transfer component	0	801	1 168	342	547	895	920
Non-wastable tax credits against 1210	0	0	0	0	46	658	1 265
Tax expenditure component	0	0	0	0	12	24	34
Transfer component	0	0	0	0	34	634	1 231
Total tax revenue on cash basis	1 238	22 002	103 662	210 565	385 676	330 362	335 663	357 575	383 727	408 712
Total tax revenue on accrual basis	214 114	391 648	335 563	337 891	364 683	393 529	416 692
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	522	729	432	558	932	966
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	447	937	1 155	2 209	1 170	1 133	1 038
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	214 561	393 107	337 447	340 532	366 411	395 594	418 696
Imputed social contributions	5 379	7 618	8 585	7 772	7 503	7 171	7 110
National Accounts: Taxes and all social contributions	219 940	400 725	346 032	348 304	373 914	402 765	425 806

.. Not available

Note: Year ending 31st December.

From 2000, data are on accrual basis.

From 1981 the figures take into account the classification procedures set out in the OECD Interpretative Guide. Consequently they are not completely comparable with the figures for earlier years though the amounts involved are quite small.

Heading 1000: Includes a tax on property 'Contribucion Rustica' which would be more appropriately classified in 4110, and the 'Licencia fiscal industrial and profesionales' which, because it is a tax levied by reference to the size of the firm, energy input, etc., would be more appropriately classified in 6000. The data necessary to provide a breakdown is not available.

All subdivisions are estimated.

Heading 2300: Contributions paid by self-employed were shown under heading 2100 until 1982.

Heading 4100: Most of these receipts fall under 4110.

Heading 4400: In 1988 revenues from taxes on legal Acts issued by Autonomous Communities (Local) are included in 4400.

Heading 5121 comprises certain local levies which may include non-tax revenues.

Source: Informacion Estadística del Ministerio de Hacienda (for national taxes).

Cuentas de las Administraciones Publicas (for local taxes and social security) both published by Secretaria General Técnica del Ministerio de Hacienda.

StatLink  <https://doi.org/10.1787/888934212269>

Table 5.33. Sweden: Details of tax revenue, 1965-2018

Million SEK

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	40 003	259 216	759 068	1 174 516	1 497 268	1 538 704	1 632 087	1 825 624	2 049 257	2 120 638
Total tax revenue exclusive of taxes collected for the EU	..	..	759 068	1 167 272	1 486 286	1 527 618	1 621 890	1 813 106	2 036 773	2 107 638
1000 Taxes on income, profits and capital gains	21 956	112 730	314 797	480 365	580 372	546 696	566 234	657 539	744 903	761 048
1100 Of individuals	19 500	106 376	291 146	392 592	464 434	430 896	466 286	533 660	616 282	623 602
1110 On income and profits	19 390	105 866	289 598	358 167	414 728	396 353	433 985	464 596	535 892	554 257
Coupon tax	9	44	233	2 040	6 306	3 047	4 108	4 615	6 398	8 527
Duties on foreign artists	4	3	3	50	86	89	-1	2	0	0
National income tax individual	8 676	31 682	70 755	32 486	44 326	42 595	44 664	52 480	62 697	63 632
Local income tax individual	9 294	78 134	220 072	336 304	479 068	522 850	581 934	635 719	700 078	726 221
Tax reduction individual	0	-3 997	-1 465	-18 872	-122 029	-179 890	-204 632	-236 613	-241 976	-253 181
Public service tax	..	..	0	5 061	6 674	6 981	7 208	7 759	7 954	8 171
Other	1 407	0	0	1 098	296	681	704	635	741	886
1120 On capital gains	110	510	1 548	34 425	49 707	34 543	32 301	69 064	80 391	69 345
Lottery prize tax	110	510	1 548	60	0	0	0	0	0	0
1200 Corporate	2 456	6 354	23 651	87 772	115 937	115 800	99 948	123 878	128 621	137 447
1210 On profits	2 456	6 354	23 651	87 772	115 937	115 800	99 948	123 878	128 621	137 447
Tax on profits not distributed	1	10	3	0	0	0	0	0	0	0
National income tax b.c. list	1 425	2 078	19 774	74 501	103 150	103 944	93 097	115 507	124 419	132 089
Local income tax b.c. list	1 030	4 266	0	0	0	0	0	0	0	0
Special tax on profits	0	0	3 874	0	0	0	0	0	0	0
Taxes on pension insurance savings	0	0	0	13 271	12 787	11 856	6 850	8 371	4 202	5 358
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	4 851	74 647	205 867	306 974	388 505	384 668	376 684	404 851	443 110	463 338
2100 Employees	743	254	823	63 074	81 088	89 175	100 861	108 356	118 740	123 661
Health insurance fees	743	9	5	0	0	0	0	0	0	0
Unemployment insurance fees	0	245	818	0	0	0	0	0	0	0
Pension fees	0	0	0	63 074	81 088	89 175	100 861	108 356	118 740	123 661
2110 On a payroll basis	..	..	..	63 074	81 088	89 175	100 861	108 356	118 740	123 661
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	3 568	71 602	196 905	237 527	300 010	288 426	271 449	291 646	320 387	335 354
Survivors pension fees	0	20 343	44 181	14 847	19 611	20 362	15 693	17 305	11 983	12 534
Health insurance fees	717	26 005	58 334	74 097	100 979	71 292	58 365	64 332	74 389	77 890
Unemployment insurance fees	0	0	0	0	0	0	0	0	0	0
Labour market fees	0	982	12 516	45 975	48 471	55 443	39 007	37 926	43 924	45 972
Industrial injury insurance fees	132	1 201	4 663	12 030	7 844	8 146	4 022	4 431	3 422	3 585
Seamen's pension fees	0	10	26	30	0	0	0	0	0	0
Part pension fees	0	1 119	2 897	0	0	0	0	0	0	0
Supplementary pension fees	2 719	21 458	73 129	71 335	97 748	106 828	119 508	129 204	142 220	148 819
Parent insurance fees	0	484	1 159	19 215	25 356	26 355	34 854	38 448	44 448	46 554
2210 On a payroll basis	..	..	..	237 527	300 010	288 426	271 449	291 646	320 387	335 354
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	540	2 791	8 139	5 618	8 391	7 468	5 607	5 058	4 819	4 832
Survivors pension fees	0	943	1 580	451	662	687	442	443	256	256
Health insurance fees	260	992	1 702	1 988	3 297	2 082	550	256	273	291
Industrial injury insurance fees	0	64	191	365	264	275	113	84	58	59
Parent insurance fees	0	58	106	573	856	888	960	603	625	636
Supplementary pension fees	280	734	4 560	2 241	3 312	3 536	3 542	3 672	3 606	3 590
Reduction	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis	..	..	..	5 618	8 391	7 468	5 607	5 058	4 819	4 832
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	756	-984	-401	-1 233	-209	-836	-509
2410 On a payroll basis	..	..	..	756	-984	-401	-1 233	-209	-836	-509
2420 On an income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	13	6 759	18 686	50 106	83 279	107 515	172 170	194 121	233 192	245 036
Special wage tax	0	61	0	22 391	30 225	33 090	36 832	40 283	45 977	49 185
Child care fees	0	4 740	13 080	0	0	0	0	0	0	0
Adult education fees	0	614	1 555	0	0	0	0	0	0	0
Building research fees	13	105	0	0	0	0	0	0	0	0
Labour welfare fees	0	257	2 033	0	0	0	0	0	0	0
Labour education fees	0	982	0	0	0	0	0	0	0	0
Labour market fees	0	0	0	112	156	219	7	-1	1	1
General wage fees	0	0	2 018	27 603	52 898	74 207	135 331	153 839	187 213	195 849
4000 Taxes on property	712	2 424	26 630	39 890	36 228	36 509	41 182	43 852	45 472	45 842
4100 Recurrent taxes on immovable property	10	16	8 946	23 286	25 899	26 402	31 596	32 444	32 876	33 217
4110 Households	0	0	3 877	13 321	13 474	11 593	13 422	13 320	13 999	14 972
Special tax on real estate	..	..	3 877	13 321	13 474	11 593	13 422	13 320	13 999	14 972

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4120 Others	10	16	5 069	9 965	12 424	14 809	18 174	19 124	18 877	18 245
Forestry levy	10	16	423	22	34	18	37	19	15	10
Special tax on real estate	0	0	4 646	9 943	12 390	14 791	18 137	19 105	18 863	18 235
4200 Recurrent taxes on net wealth	366	717	3 200	8 223	0	0	0	0	0	0
4210 Individual	361	702	3 135	8 043	..	..	..	..	..	..
4220 Corporate	5	15	65	180	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	155	545	1 433	2 549	23	9	-4	0	0	0
4310 Estate and inheritance taxes	143	495	1 118	2 088	15	9	-4	0	..	..
4320 Gift taxes	12	50	315	460	8	0	0	0	..	..
4400 Taxes on financial and capital transactions	181	1 146	13 051	5 833	10 305	10 097	9 590	11 408	12 596	12 625
Taxes on financial and capital transactions	181	1 146	6 946	4 878	9 414	8 968	8 913	10 895	12 138	12 059
Turnover tax on securities	0	0	6 105	0	0	0	0	0	0	0
Tax on life group insurances	0	0	0	955	891	1 129	678	513	458	566
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	12 471	62 234	188 709	292 252	402 018	456 483	469 034	517 663	574 098	596 947
5100 Taxes on production, sale, transfer, etc.	11 808	58 474	181 587	284 820	388 936	440 083	452 532	498 910	554 174	577 112
5110 General taxes	4 147	34 643	112 399	199 606	286 211	326 685	341 952	382 712	427 738	445 799
5111 Value added taxes	0	34 643	112 399	197 483	282 586	322 603	337 822	378 830	425 053	445 671
5112 Sales tax	4 147	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	2 123	3 625	4 082	4 130	3 882	2 685	128
5120 Taxes on specific goods and services	7 661	23 831	69 188	85 214	102 725	113 398	110 580	116 198	126 436	131 313
5121 Excise duties	5 953	19 941	55 332	70 313	84 873	91 470	88 168	91 572	97 927	102 112
Taxes on petrol and fuel	1 420	4 229	17 171	39 011	44 501	47 426	43 869	44 906	47 145	48 198
Special sales tax	390	585	1 098	0	0	0	0	0	0	0
Sales tax on motor vehicles	325	553	1 983	195	3	0	0	0	0	0
Tobacco tax	1 150	3 087	5 636	7 747	9 742	10 588	11 136	11 825	11 872	12 374
Tax on spirits	1 548	4 431	6 205	4 902	4 249	4 324	4 001	4 208	4 327	4 466
Tax on wine	149	930	2 922	3 567	4 001	4 589	4 887	5 654	5 985	6 110
Tax on beer and soft drinks	242	964	2 532	2 355	2 773	3 219	3 329	3 895	4 122	4 344
Tax on energy consumption	729	5 162	16 352	11 451	18 994	21 035	20 827	20 787	23 557	25 009
Taxes on electricity from certain sources	0	0	1 018	0	0	0	0	0	0	0
Tax on wastes	0	0	0	1 085	609	289	119	297	185	234
Tax on cassette tapes	0	0	194	0	0	0	0	0	0	0
Tax on video recorders	0	0	221	0	0	0	0	0	0	0
Tax on chemicals	0	0	..	..	..	..	..	..	735	1 377
5122 Profits of fiscal monopolies	72	204	332	3 641	3 952	5 068	5 385	5 001	4 974	4 658
Alcohol monopoly wholesale	23	116	98	0	0	0	0	0	0	0
Alcohol monopoly retailing	49	88	234	80	296	302	116	198	282	180
Gaming monopoly retailing	0	0	0	3 561	3 657	4 766	5 269	4 803	4 691	4 478
5123 Customs and import duties	1 419	2 433	8 308	3 450	5 099	5 412	4 976	6 243	6 225	6 498
Customs	1 080	1 300	3 115	3 450	5 099	5 412	4 976	6 243	6 225	6 498
Agricultural levies	339	1 133	5 193	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	40	0	0	0	0	0	0	0
Investment tax	..	..	40	..	..	..	..	..	..	..
5126 Taxes on specific services	217	1 253	5 176	6 472	4 341	5 745	9 072	10 587	14 150	13 897
Betting tax	79	223	616	0	0	0	0	0	0	0
Advertisement tax	0	202	1 073	1 116	657	335	244	200	170	146
Tax on gambling	0	69	88	1 245	1 315	1 378	1 309	1 353	1 485	1 467
Other specific services	138	656	2 938	4 111	2 369	4 031	7 520	9 034	12 496	11 016
Tax on charter travelling	0	103	461	0	0	0	0	0	0	0
Tax on air travel	..	..	0	0	0	0	0	0	0	1 268
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	0	1 339	4 460	5 702	2 980	2 795	3 160	4 149
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	663	3 760	7 122	7 433	13 083	16 400	16 502	18 752	19 924	19 835
5210 Recurrent taxes	663	3 760	7 122	7 433	13 083	16 400	16 502	18 752	19 924	19 835
5211 Paid by households: motor vehicles	336	1 241	2 003	4 969	7 451	8 550	8 275	10 897	10 884	9 856
5212 Paid by others: motor vehicles	313	2 476	5 055	2 464	5 632	7 850	8 227	7 855	9 040	9 979
5213 Paid in respect of other goods	14	43	64	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	422	1 264	1 479	1 768	1 421	1 806	1 356	2 257	1 926
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	422	1 264	1 479	1 768	1 421	1 806	1 356	2 257	1 926
Memorandum item										
Customs duties collected on behalf of the EU	..	..	..	3 450	5 099	5 412	4 976	6 243	6 225	6 498
Total tax revenue on cash basis	40 003	259 216	759 068	1 144 233	1 465 382	1 496 374	1 611 798	1 768 413	..	..
Total tax revenue on accrual basis	..	..	..	1 174 516	1 497 268	1 538 704	1 632 087	1 825 624	2 049 257	2 120 634

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Conciliation with National Accounts										
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	7 951	12 376	13 167	15 909	16 726	19 271	23 457
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	1 182 467	1 509 644	1 551 871	1 647 996	1 842 350	2 068 528	2 144 091
Imputed social contributions	0	0	0	0	0	0	0
National Accounts: Taxes and all social contributions	1 182 467	1 509 644	1 551 871	1 647 996	1 842 350	2 068 528	2 144 091

.. Not available

Note: Year ending 31st December.

From 2000 data are on accrual basis.

Figures prior to 1970 are not strictly comparable with those of later years, though the amounts involved are insignificant.

Heading 1000: Receipts are on accrual and not on a cash basis for all years.

Heading 2000 includes some voluntary contributions.

Source: Monthly reports of central Government Revenues (unpublished) National Audit Bureau, Stockholm. Local Government Finance (SOS), Tax assessment statistics (SOS), National Central Bureau of Statistics, Stockholm. National Accounts (Statistical Reports), National Bureau of Statistics, Stockholm.

StatLink  <https://doi.org/10.1787/888934212288>

Table 5.34. Switzerland: Details of tax revenue, 1965-2018

Million CHF

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	11 237	46 385	85 367	127 572	151 923	163 017	173 557	181 466	191 119	194 391
1000 Taxes on income, profits and capital gains	4 616	21 022	40 203	56 411	69 790	74 439	79 271	84 376	90 566	92 857
1100 Of individuals	3 748	18 056	27 824	37 948	47 994	51 835	53 803	56 377	57 859	59 768
1110 On income and profits	3 547	17 622	27 824	37 948	47 994	51 835	53 803	56 377	57 859	59 768
Direct federal tax	245	2 525	4 432	5 713	8 589	9 880	9 655	10 394	10 397	11 171
Military service exemption tax	35	103	135	163	138	155	163	173	175	167
Cantonal tax individuals	1 473	7 510	12 856	17 592	23 094	24 957	26 273	27 185	28 070	28 821
Municipal tax individuals	1 322	6 235	10 402	14 481	16 174	16 844	17 712	18 625	19 217	19 609
Withholding tax	358	1 249	0	0	0	0	0	0	0	0
Coupons	114	0	0	0	0	0	0	0	0	0
1120 On capital gains	201	434	0	0	0	0	0	0	0	0
Cantonal tax individuals	84	229	..	..	..	..	..	..	..	..
Municipal tax individuals	112	190	..	..	..	..	..	..	..	..
Direct federal tax	5	15	..	..	..	..	..	..	..	..
1200 Corporate	868	2 966	6 300	11 323	16 161	16 378	17 815	19 443	20 535	22 217
1210 On profits	801	2 818	6 300	11 323	16 161	16 378	17 815	19 443	20 535	22 217
Direct federal tax	153	781	2 214	4 928	6 800	8 006	8 698	9 731	10 547	11 275
Corporate cantonal tax	363	1 230	2 576	3 989	6 098	5 445	5 985	6 294	6 454	7 008
Corporate municipal tax	285	807	1 510	2 406	3 263	2 927	3 132	3 418	3 535	3 933
Withholding tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains	67	148	..	..	..	..	..	..	..	..
Corporate tax on gains	2	7	..	..	..	..	..	..	..	..
Corporate cantonal tax	28	77	..	..	..	..	..	..	..	..
Corporate municipal tax	37	64	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	6 079	7 140	5 635	6 226	7 653	8 566	12 172	10 873
Withholding tax	..	..	4 044	6 202	4 211	4 723	5 619	6 543	9 710	8 347
Property gains tax	..	..	2 035	938	1 424	1 502	2 033	2 014	2 461	2 526
Other	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	1 670	10 844	19 892	30 750	34 949	38 369	42 654	44 073	44 998	45 861
2100 Employees	716	4 833	9 312	14 385	16 356	17 573	19 710	20 436	20 887	21 356
2110 On a payroll basis	716	4 833	9 312	14 385	16 356	17 573	19 710	20 436	20 887	21 356
2120 On an income tax basis	0	0	..	..	..	..	..	..	..	..
2200 Employers	747	4 897	9 320	14 398	16 371	17 600	19 742	20 468	20 922	21 394
2210 On a payroll basis	747	4 897	9 320	14 398	16 371	17 600	19 742	20 468	20 922	21 394
2220 On an income tax basis	0	0	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	208	1 046	1 261	1 967	2 222	3 197	3 202	3 169	3 189	3 111
2310 On a payroll basis	209	1 046	1 261	1 967	2 222	3 197	3 202	3 169	3 189	3 111
2320 On an income tax basis	0	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	68	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	68	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 108	3 830	7 586	12 333	12 223	12 402	12 037	13 126	14 328	14 293
4100 Recurrent taxes on immovable property	78	304	447	735	895	968	1 052	1 138	1 178	1 164
4110 Households	78	304	447	735	895	968	1 052	1 138	1 178	1 164
Cantonal tax on buildings	20	71	125	187	265	286	303	349	342	347
Municipal tax on buildings	58	233	322	548	630	682	748	789	836	817
4120 Others	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	692	2 201	3 382	5 254	7 002	7 105	7 403	8 083	9 024	9 202
4210 Individual	420	1 383	2 194	3 972	5 309	5 576	5 785	6 604	7 324	7 409
Cantonal wealth tax	206	739	1 232	2 241	3 145	3 324	3 532	4 044	4 508	4 535
Municipal wealth tax	214	644	962	1 731	2 164	2 252	2 253	2 560	2 816	2 874
4220 Corporate	272	818	1 188	1 282	1 693	1 529	1 617	1 479	1 700	1 793
Direct federal tax on capital	21	92	0	0	0	0	0	0	0	0
Cantonal tax on capital	142	436	760	821	1 107	969	1 032	947	1 093	1 117
Municipal tax on capital	109	290	428	461	586	561	585	531	607	675
4300 Estate, inheritance and gift taxes	142	393	896	1 215	869	974	966	1 088	1 161	1 174
4310 Estate and inheritance taxes	142	393	896	1 215	869	974	966	1 088	1 161	1 174
Cantonal inheritance tax	128	361	820	1 118	774	886	854	964	1 042	1 058
Municipal inheritance tax	14	32	76	97	96	88	112	124	119	116
4320 Gift taxes	0	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	196	932	2 245	4 342	2 562	2 428	1 671	1 902	1 970	1 681
Cantonal transfer tax	48	245	115	144	182	182	185	177	191	212
Municipal transfer tax	21	103	39	52	42	50	52	52	57	56
Securities issuance	99	175	0	0	405	779	182	360	407	248
Securities trading	19	409	0	0	1 933	1 417	1 253	1 314	1 315	1 166
Currency effects	9	0	0	0	0	0	0	0	0	0
Securities issuance and trading	0	0	2 091	4 146	0	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	616	786	895	927	946	915	994	1 072
5000 Taxes on goods and services	3 843	10 689	17 546	27 864	34 711	37 216	38 930	39 092	40 261	40 350
5100 Taxes on production, sale, transfer, etc.	3 582	9 863	15 975	25 302	30 669	32 264	33 861	33 760	34 397	34 461
5110 General taxes	1 191	4 772	9 871	16 917	19 962	21 035	22 870	22 791	23 298	23 042
5111 Value added taxes	0	0	9 871	16 594	19 604	20 662	22 501	22 397	22 902	22 644
5112 Sales tax	1 191	4 772	0	323	358	373	369	393	396	398
Automobile duty	..	..	..	323	358	373	369	393	396	398
Other sales taxes	..	..	..	0	0	0	0	0	0	0
5113 Other	0	0	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	2 391	5 091	6 058	8 337	10 663	11 191	10 936	10 901	11 022	11 341
5121 Excise duties	1 016	3 427	4 604	6 810	7 805	8 295	8 099	8 056	8 105	8 457
Beer tax	26	33	0	0	107	112	113	114	112	115
Excises on tobacco	190	634	15	32	2 247	2 417	2 354	2 255	2 195	2 135
Other price supplements	104	542	1 503	1 783	3	0	0	3	3	3
Fuel tax	467	955	1 334	2 975	3 076	3 110	3 034	2 864	2 791	2 785
Additional fuel tax	229	1 263	1 753	2 020	2 071	2 082	2 025	1 905	1 855	1 847
Road tax	0	0	0	0	0	0	0	0	0	0
Mineral oil tax on combustibles	0	0	0	0	20	20	23	19	18	15
Automobile duty	0	0	0	0	0	0	0	0	0	0
Tax on distilled spirits	0	0	0	1	281	296	292	279	282	268
Electricity consumption tax	0	0	0	0	0	259	258	617	847	1 288
5122 Profits of fiscal monopolies	158	472	..	..	..	..	..	..	..	..
Alcohol monopoly	111	354	..	..	..	..	..	..	..	..
Salt monopoly	16	25	..	..	..	..	..	..	..	..
Water monopoly	30	90	..	..	..	..	..	..	..	..
Other	1	3	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 104	953	1 201	1 096	1 040	1 079	1 059	1 056	1 103	1 103
Import duties	972	923	1 201	1 096	1 040	1 079	1 059	1 056	1 103	1 103
Tobacco duty	114	6	0	0	0	0	0	0	0	0
Additional duties	18	24	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	113	239	253	431	1 818	1 816	1 778	1 789	1 815	1 781
Games in B casinos Confederation	2	2	2	37	449	381	308	272	273	281
Cantonal entertainment tax	17	37	23	27	39	101	73	67	66	66
Municipal entertainment tax	11	19	46	26	18	17	15	15	15	17
Other cantonal expenditure taxes	24	63	0	0	0	0	0	0	0	0
Other municipal expenditure taxes	19	6	0	0	0	0	0	0	0	0
Premium stamp duty	40	112	0	0	645	659	700	715	713	703
Lottery taxes	0	0	181	320	474	459	466	517	546	512
Other	0	0	0	20	193	199	216	204	201	202
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	46	47	44	38	55	68	77	78
5200 Taxes on use of goods and perform activities	261	826	1 570	2 562	4 043	4 952	5 069	5 332	5 864	5 889
5210 Recurrent taxes	261	826	1 570	2 562	4 043	4 952	5 069	5 328	5 859	5 885
5211 Paid by households: motor vehicles	152	501	1 075	1 573	1 845	1 953	1 977	2 074	2 136	2 160
Paid by households in respect of motor vehicles	..	..	921	1 336	1 580	1 667	1 685	1 768	1 819	1 841
Paid by households in respect of motorway tax sticker	..	..	154	237	265	286	292	306	317	318
5212 Paid by others: motor vehicles	76	251	431	799	1 901	2 092	2 093	2 054	2 249	2 231
Paid by others in respect of motor vehicles	..	..	367	686	395	417	421	442	455	460
Paid by others in respect of motorway tax sticker	..	..	39	59	66	72	73	77	79	80
Paid by others in respect of heavy vehicle charge	..	..	25	54	1 440	1 604	1 599	1 536	1 715	1 691
5213 Paid in respect of other goods	33	74	64	190	296	907	999	1 199	1 475	1 494
Hunting and fishing	9	20	0	0	0	0	0	0	0	0
Cantonal dog license	3	9	6	9	8	8	10	9	10	10
Municipal dog license	2	8	14	21	25	30	33	35	40	44
Cantonal inns	12	24	0	0	0	0	0	0	0	0
Cantonal royalties	5	12	0	0	0	0	0	0	0	0
Other	2	1	0	33	33	30	31	24	13	13
Environmental incentive fees	0	0	3	73	166	755	833	1 036	1 294	1 294
Royalties and concessions	0	0	42	53	64	84	93	94	118	133
5220 Non-recurrent taxes	0	0	0	0	0	0	0	5	5	4
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	140	215	249	590	664	799	966	1 030
6100 Paid solely by business	..	..	42	65	75	274	300	342	332	378
6200 Other	..	..	98	151	174	316	364	457	635	652
Exemption tax	..	..	98	151	174	187	191	190	198	203
Other	..	..	0	0	0	130	173	267	436	449
Total tax revenue on cash basis	11 237	46 385	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue on accrual basis	85 367	127 572	151 923	163 017	173 557	181 466	191 119	194 391
Conciliation with National Accounts										
Additional taxes included in national accounts
Tax excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue	-242	-733	-964	-1 101	-1 265	-1 061	-870	-1 000
Voluntary social security contributions
Miscellaneous differences
National Accounts: taxes and actual social contributions	85 126	126 839	150 959	161 916	172 292	180 405	190 250	193 391
Imputed social contributions	362	501	468	399	482	334	380	343
National Accounts: taxes and all social contributions	85 488	127 340	151 427	162 315	172 774	180 739	190 630	193 734

.. Not available

Note: Calendar year ending on 31 December.

The data is on an accrual basis.

The pre-1970 figures are not strictly comparable with those from the following years which were revised slightly.

"Parish taxes" are not reported in these statistics from 1985 onward.

In section 1100: payments made in consideration for exemption from military service could be classed under nontax receipts.

Section 2000 (Social security contributions) has been revised from 1985 onward to take account of the sectoring of government units adopted when switching to the ESA 95 system of accounts (currently ESA 2010). Consequently, health insurance contributions and those to the Swiss National Accident Insurance Fund are now excluded from section 2000.

Source: Financial Statistics, Federal Finance Administration.

StatLink  <https://doi.org/10.1787/888934212307>

Table 5.35. Turkey: Details of tax revenue, 1965-2018

Million TRY

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Total tax revenue	0	1	79	40 263	203 053	287 873	458 698	586 722	773 406	901 485
1000 Taxes on income, profits and capital gains	0	0	26	11 890	48 197	61 317	92 749	119 144	165 306	217 666
1100 Of individuals	0	0	21	8 954	34 447	40 392	63 761	85 756	112 401	138 992
1110 On income and profits	0	0	21	8 954	34 447	40 392	63 761	85 756	112 401	138 992
Income tax	0	0	21	8 954	34 447	40 392	63 761	85 756	112 401	138 992
1120 On capital gains	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	5	2 935	13 751	20 925	28 988	33 388	52 906	78 673
1210 On profits	0	0	5	2 935	13 751	20 925	28 988	33 388	52 906	78 673
Corporation tax	0	0	5	2 935	13 751	20 925	28 988	33 388	52 906	78 673
1220 On capital gains	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
Fiscal balance tax	..	0	..	..	..	..	..	..	..	..
Capital gains tax on real estate sales	..	0	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	15	7 543	44 052	71 696	125 871	170 282	226 720	269 932
2100 Employees	0	0	6	2 712	17 867	26 934	49 831	64 214	86 410	101 666
2110 On a payroll basis	..	..	..	2 712	17 867	26 934	49 831	64 214	86 410	101 666
2120 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Employers	0	0	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
2210 On a payroll basis	..	..	..	3 619	20 442	39 363	71 184	95 067	128 331	151 373
2220 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	1	1 211	5 743	5 399	4 856	11 001	11 979	16 893
2310 On a payroll basis	..	..	..	1 211	5 743	5 399	4 856	11 001	11 979	16 893
2320 On an income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	2	1 272	7 621	11 684	21 280	28 582	34 857	38 941
4100 Recurrent taxes on immovable property	0	0	0	191	1 464	2 669	3 847	5 882	6 809	8 703
Real estate tax	0	0	..	191	1 464	2 669	3 847	5 882	6 809	8 703
4110 Households	..	..	..	..	..	..	..	..	..	..
4120 Others	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Individual	..	..	..	..	..	..	..	..	..	..
4220 Corporate	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	15	125	215	340	435	718	921
Gift and inheritance tax	0	0	0	15	125	215	340	435	718	921
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	2	1 065	6 032	8 800	17 093	22 265	27 331	29 318
Stamp tax	0	0	2	818	3 642	5 083	9 416	12 045	15 596	16 961
Real estate purchase tax	0	0	0	0	0	0	0	0	0	0
Title deed fees	0	0	0	207	2 000	3 329	7 072	9 530	10 970	11 534
Notary fees	0	0	0	40	389	388	606	690	765	822
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4510 On net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	0	0	22	16 901	96 766	137 252	211 257	259 964	336 256	364 982
5100 Taxes on production, sale, transfer, etc.	0	0	22	16 328	92 605	131 878	203 364	250 261	324 935	351 455
5110 General taxes	0	0	16	9 735	43 285	62 533	100 723	121 070	155 680	178 616
5111 Value added taxes	..	..	14	9 735	43 285	62 533	100 723	121 070	155 680	178 616
5112 Sales tax	..	..	0	0	0	0	0	0	0	0
5113 Other	..	..	1	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	6	6 593	49 320	69 345	102 641	129 191	169 256	172 839
5121 Excise duties	0	0	1	4 718	39 111	57 285	85 462	105 922	138 338	133 904
Sales taxes	0	0	0	0	0	0	0	0	0	0
Domestic production tax	0	0	0	0	0	0	0	0	0	0
Domestic production tax on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on monopoly goods	0	0	0	0	0	0	0	0	0	0
Sugar consumption taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles purchase tax (Total)	0	0	1	916	4 293	6 193	10 565	17 027	22 017	17 328
Motor vehicles purchase tax	0	0	0	498	4 293	6 193	10 565	17 027	22 017	17 328
Additional motor vehicle purchase tax	0	0	0	418	0	0	0	0	0	0
Revenue from other excises	0	0	0	533	12 765	19 395	29 739	38 066	52 718	60 982
Petroleum consumption tax	0	0	0	3 269	22 052	31 697	45 158	50 830	63 603	55 593
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5123 Customs and import duties	0	0	4	462	2 478	3 319	5 542	8 521	12 837	15 959
Customs duty	0	0	1	449	2 441	3 240	5 409	8 280	12 329	15 276
Customs duty on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on imports	0	0	0	0	0	0	0	0	0	0
Production tax on petrol imports	0	0	0	0	0	0	0	0	0	0
Stamp duty on imports	0	0	2	0	0	0	0	0	0	0
Wharf duty	0	0	1	0	0	0	0	0	0	0
Other	0	0	0	13	37	80	133	240	508	683
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1	997	7 686	4 005	6 853	10 014	14 262	19 340
Bank, insurance transaction tax	0	0	1	997	3 149	3 571	6 160	9 172	13 270	18 184
Transportation tax	0	0	0	0	0	0	0	0	0	0
PTT service tax	0	0	0	0	4 211	0	0	0	0	0
Tax on football pool	0	0	0	0	0	0	0	0	0	0
Lottery tax	0	0	0	0	327	434	692	842	993	1 155
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign travel expenditures tax	0	0	..	..	..	..	..	..	..	..
5128 Other taxes	0	0	0	416	46	4 736	4 785	4 734	3 818	3 637
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	572	4 161	5 374	7 894	9 703	11 321	13 527
5210 Recurrent taxes	0	0	0	359	4 161	5 374	7 894	9 703	11 321	13 527
Motor vehicles tax	0	0	0	359	0	5 374	7 894	9 703	11 321	13 527
5211 Paid by households: motor vehicles	..	..	..	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	..	..	..	359	4 161	5 374	7 894	9 703	11 321	13 527
Motor vehicles tax	..	..	..	302	3 521	5 033	7 353	8 949	10 825	12 844
Traffic fees	..	..	..	58	640	341	540	754	496	683
5213 Paid in respect of other goods	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes	0	0	0	213	0	0	0	0	0	0
Building construction tax	..	0	..	0	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	13	2 658	6 417	5 924	7 541	8 750	10 266	9 963
6100 Paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other	..	0	13	2 658	6 417	5 924	7 541	8 750	10 266	9 963
Funds	..	..	..	1 938	0	0	0	0	0	0
Vocatial Train Pro.F.	..	..	..	67	0	0	0	0	0	0
Tax penalties and fines	..	..	..	548	4 191	2 689	3 175	3 779	3 838	4 159
Municipalities revenue	..	..	..	106	2 227	3 235	4 366	4 971	6 429	5 805
Total tax revenue on cash basis	0	1	79	40 263	203 053	287 873	458 698	586 722	773 406	901 485
Total tax revenue on accrual basis	..	..	..	..	..	..	..	..	..	..
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: From 1982 the data are based on the fiscal year ending 31st December. Before that the data are on a fiscal year basis beginning 1st March.

Revenue is reported on a cash basis except for social security contributions which are reported on an assessment basis.

The figures under the local tax collections include taxes under "Municipalities Revenues Law" and Property tax. They also include transfers to the local authorities from central budget tax revenues under the revenue sharing system.

Heading 2000: Before 2003, contributions to some private social security schemes are included in this heading.

Source: Bulletin of national accounts and the Budget revenue Bulletin.

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
4510 On net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes	..	..	..	..	..	..	36	147	275	302
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 619	23 699	62 780	115 787	150 806	162 912	192 845	207 780	221 747	230 141
5100 Taxes on production, sale, transfer, etc.	3 406	22 677	59 379	110 804	144 752	155 471	185 262	200 337	213 965	222 044
5110 General taxes	647	11 897	34 136	65 018	93 374	97 646	121 460	133 064	142 401	149 078
5111 Value added taxes	0	11 897	34 136	65 018	93 374	97 646	121 460	133 064	142 401	149 078
Value added tax	..	11 893	33 620	64 918	93 348	97 565	121 650	132 948	142 655	149 228
Adj. to VAT contribution	..	4	516	100	26	81	-190	116	-254	-150
Purchase tax	..	0	0	0	0	0	0	0	0	0
5112 Sales tax	647	0	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 759	10 780	25 243	45 786	51 378	57 825	63 802	67 273	71 564	72 966
5121 Excise duties	2 383	8 616	19 707	37 315	40 427	45 454	46 588	47 294	48 697	49 125
Beer	..	1 029	2 220	2 813	3 042	3 278	3 337	3 294	3 443	3 638
Wines, spirits, cider and perry	..	1 513	2 627	3 751	5 008	6 075	7 063	7 385	8 151	8 355
Tobacco	..	2 735	5 541	7 666	7 862	9 076	9 479	9 190	9 122	8 976
Hydrocarbon oil	..	3 327	9 302	23 041	24 512	27 013	26 697	27 415	27 973	27 919
Other excise duties	..	12	17	0	0	0	0	0	0	0
Sugar levy	..	12	0	44	3	12	12	10	8	0
Soft Drinks Levy	..	..	0	0	0	0	0	0	0	237
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	343	1 109	1 837	2 086	2 522	3 058	3 042	3 219	3 564	3 480
Custom duties	..	..	..	1 800	2 074	2 933	2 914	3 077	3 419	3 335
Import duties	..	855	1 722	0	0	0	0	0	0	0
Agricultural levies	..	254	115	286	338	0	0	0	0	0
Temporary charges of import	..	0	0	0	0	0	0	0	0	0
British Transport Police	..	0	0	0	110	125	128	142	145	145
5124 Taxes on exports	0	-1	36	0	0	0	0	0	0	0
Levies on exports	..	-1	36	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	33	456	1 022	5 826	6 523	7 292	11 601	13 626	15 663	16 320
Betting and gaming	..	456	1 022	1 522	959	1 092	1 538	2 053	2 235	2 202
National Lottery contributions to fund	..	0	0	1 590	1 310	1 625	1 644	1 713	1 713	1 713
Air passenger duty	..	0	0	940	1 883	2 094	2 960	3 119	3 398	3 513
Insurance premium tax	..	0	0	1 707	2 306	2 401	3 018	3 294	5 670	6 201
Bank Levy - Stability Fee Scheme	..	0	0	0	0	0	2 352	3 369	2 568	2 613
Light Dues	..	0	0	67	65	80	89	78	79	78
5127 Other taxes on internat. trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes	0	600	2 641	559	1 906	2 021	2 571	3 134	3 640	4 041
Fossil fuel levy	..	0	875	56	0	0	0	0	0	0
European coal and steel levy	..	21	11	0	0	0	0	0	0	0
Gas levy	..	12	291	0	0	0	0	0	0	0
Car tax	..	83	1 464	0	0	0	0	0	0	0
Landfill tax	..	484	0	461	877	1 065	1 191	1 028	904	853
Climate change levy	..	0	0	0	690	666	1 098	1 752	1 878	1 911
Aggregates levy	..	0	0	0	339	290	282	354	375	366
Hydro benefit	..	0	0	42	0	0	0	0	0	0
Renewable energy obligations	..	0	0	0	0	0	0	0	0	0
Channel 4 advertising formula	..	0	0	0	0	0	0	0	0	0
Milk super levy	..	0	0	0	0	0	0	0	0	0
Contracts for Difference	..	0	0	0	0	0	0	0	483	911
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	212	1 378	3 401	4 983	6 054	7 441	7 583	7 443	7 782	8 097
5210 Recurrent taxes	212	1 378	3 401	4 983	6 054	7 441	7 583	7 443	7 719	8 012
5211 Paid by households: motor vehicles	118	729	1 841	2 996	4 096	4 561	4 312	3 823	4 012	4 233
Motor vehicle duty	..	726	1 837	2 992	4 096	4 561	4 312	3 823	4 012	4 233
Boat licences	..	3	4	4	0	0	0	0	0	0
5212 Paid by others: motor vehicles	74	588	1 134	1 614	1 288	1 279	1 789	2 076	2 214	2 329
Motor vehicle levy	..	588	1 134	1 614	1 288	1 279	1 789	2 076	2 214	2 329
5213 Paid in respect of other goods	20	61	426	373	670	1 601	1 482	1 544	1 493	1 450
IBA levy	..	..	134	0	0	0	0	0	0	0
Telecommunications regulator fees	..	..	7	12	17	12	0	0	0	0
Gas regulator fees	..	..	2	0	0	0	0	0	0	0
Electricity regulator fees	..	..	5	0	0	0	0	0	0	0
Water regulator fees	..	..	6	11	11	12	24	27	24	33
Rail regulator fees	..	..	0	14	12	12	12	12	12	12
Company registration surplus fees	..	..	12	0	0	0	0	0	0	0
Consumer and credit act fees	..	..	163	119	281	480	480	480	480	480
Levy funded bodies	..	..	97	217	349	1 040	922	970	915	859
1936 Tithe Act payments	..	..	0	0	0	0	0	0	0	0
Recurrent taxes paid in respect of other goods	..	..	0	0	0	45	44	55	62	66

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5220 Non-recurrent taxes	0	0	0	0	0	0	0	0	63	85
Immigration Skills Charge	..	..	..	..	..	..	..	..	63	85
5300 Unallocable between 5100 and 5200	1	-356	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	9 017	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other	..	..	9 017	..	..	..	..	..	..	..
Community charge	..	..	9 017	..	..	..	..	..	..	..
Memorandum item										
Customs duties collected on behalf of the EU	..	..	..	1 800	2 074	2 933	2 914	3 077	3 419	3 335
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	7 454	4 651	20 030	28 879	29 710	28 539	25 940	22 877
Tax expenditure component	..	..	6 973	1 233	4 414	5 542	2 538	2 571	2 336	2 061
Transfer component	..	..	481	3 418	15 617	23 338	27 172	25 968	23 604	20 816
Non-wastable tax credits against 1210	..	..	0	0	918	1 313	1 156	3 245	5 356	6 152
Tax expenditure component	..	..	0	0	654	915	626	1 131	1 676	1 969
Transfer component	..	..	0	0	265	399	530	2 114	3 680	4 183
Total tax revenue on cash basis	10 945	81 153	202 400	356 070	508 916	509 122	561 690	599 392	665 126	688 067
Total tax revenue on accrual basis	..	..	202 368	359 370	508 720	514 729	571 259	621 767	680 029	705 206
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	1 323	2 062	4 072	4 731	5 816	7 261	8 861	9 657
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	6 973	1 233	5 068	6 457	3 164	3 702	4 012	4 030
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	3 288	8 103	18 629	21 217	22 438	25 025	26 678	27 546
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	213 952	370 768	536 489	547 134	602 677	657 755	719 580	746 439
Imputed social contributions	..	..	3 966	4 234	1 391	1 616	1 568	1 563	1 469	1 260
National Accounts: Taxes and all social contributions	..	..	217 918	375 002	537 880	548 750	604 245	659 318	721 049	747 699

.. Not available

Note: Year ending 31st December.

From 1990 data are on accrual basis.

Heading 1210: The corporate tax figures include company income tax from 1990 onwards.

Heading 2000: Includes some voluntary contributions which cannot be separately identified.

Heading 6200: The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. This tax has been classified in heading 6200 as it is a lump-sum tax levied on each adult in a household (domestic rates are classified in heading 4100). Headings for non-wastable tax credits 1110 and 1210 are consistent with the guidelines, and the figures in the data are treated accordingly. The following method is adopted separately for Working Families 'Tax Credit and Disabled Persons Tax Credit' paid from 1999 to 2003. For each calendar, a random sample of awards over-lapping the quarter is taken. Each recipient family's income tax liability for the fiscal year within which the quarter falls is calculated, based on the earned income reported for the award (uprated to the middle of the overlap period). And the result multiplied by the number of days in the overlap period divided by 365. The tax expenditure component is defined as the minimum of this amount and the total amount of award paid in the overlap period. The total amount of award paid and the tax expenditure component are each summed over the sample cases, and the ratio is taken as the tax expenditure ration for the quarter. From 2003, the equivalent breakdown for Child and Working tax credits is based on household survey data.

Survey data is used to estimate the breakdown into the tax expenditure and the transfer components for the other smaller tax credits.

The United Kingdom Personal Tax Credit information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). PTC information on a financial year basis has been used as a proxy for calendar year. Please note that since 2015-16 tax credits is no longer split into tax expenditure and transfer component. The split for years after 2014-15 is estimated by applying the 2014-15 split to total personal tax credits expenditure. The sum of tax expenditure and transfer components may not match the total due to rounding. Total values are consistent with published figures available here: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

Please note that the sum of the corporate tax credit (CTC) components in the United Kingdom may not match total CTC's due to rounding. The CTC information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). CTC information on a financial year basis has been used as a proxy for calendar year. Please note that the breakdown of total CTCs from 2002/03 to 2010/11 have been estimated using historic proportional splits applied to total published CTC information. Total values are consistent with published figures available here:

<https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

Source: National Income and Expenditure; Central Statistical Office; Annual reports of Her Majesty's Revenue and Customs.

StatLink  <https://doi.org/10.1787/888934212345>

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
5212 Paid by others: motor vehicles	937	2 343	3 564	6 688	8 484	9 108	10 071	10 677	11 457	12 032
Motor vehicle regis. license st. and loc.	937	2 343	..	..	..	..	..	..	..	..
Motor vehicle oper. license st. and loc.	0	0	..	..	..	..	..	..	..	..
5213 Paid in respect of other goods	1 342	3 788	9 594	19 017	45 067	41 038	42 705	45 236	47 166	48 284
Misc. fees permit license federal	19	0	0	0	0	0	0	0	0	0
Special tax liquor occupations federal	22	21	0	0	0	0	0	0	0	0
Use tax of certain vehicles federal	99	277	0	0	0	0	0	0	0	0
Use of internat. travel facilities federal	0	92	0	0	0	0	0	0	0	0
Use tax of aircraft federal	0	21	0	0	0	0	0	0	0	0
Corporation in general license st. and loc.	528	1 388	3 147	6 736	10 658	9 473	7 560	6 628	6 879	6 885
Alcoholic beverage license tax st. and loc.	133	179	264	308	608	596	899	822	933	944
Public utilities license tax st. and loc.	30	130	270	395	1 903	1 468	1 432	1 649	1 919	1 865
Amusements license taxes st. and loc.	7	69	202	196	966	638	604	753	736	870
Occupation and business license st. and loc.	349	1 113	3 512	7 651	16 484	17 812	19 284	20 589	21 261	21 686
Wagering occupation tax federal	7	12	0	0	0	0	0	0	0	0
Other license taxes st. and loc.	10	69	2 118	3 619	14 302	10 900	12 772	14 633	15 280	15 868
Hunting and fishing license taxes st. and loc.	138	417	82	112	146	151	155	162	159	165
Other	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes	1 227	7 533	14 806	22 796	23 875	22 179	29 645	22 676	24 591	28 532
Severance state and local govt.	503	4 167	5 224	5 285	12 895	11 751	18 266	9 744	10 215	13 594
Poll taxes state and local govt.	9	0	0	0	0	0	0	0	0	0
Other taxes state and local govt.	715	3 366	9 582	17 511	10 980	10 428	11 379	12 932	14 376	14 938
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	15	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other	..	15	..	..	..	..	..	..	..	..
Non-wastable tax credits										
Non-wastable tax credits against 1110	..	..	6 155	36 511	90 439	171 630	158 160	156 656	176 520	194 270
Tax expenditure component	..	..	1 800	9 602	35 910	69 870	41 560	42 826	48 950	57 340
Transfer component	..	..	4 355	26 909	54 529	101 760	116 600	113 830	127 570	136 930
Non-wastable tax credits against 1210	..	..	..	..	..	250	630	577	470	440
Tax expenditure component	..	..	..	..	..	240	610	527	410	380
Transfer component	..	..	..	..	..	10	20	50	60	60
Unallocable transfer component	..	..	..	..	..	2 420	4 280	4 890	4 740	4 795
Total tax revenue on cash basis	167 022	730 672	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	..	..	..	..	..	..	..
Conciliation with National Accounts										
Additional taxes included in National Accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	11 719	22 562	51 635	61 833	69 903	74 886	90 166	102 411
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National Accounts: Taxes and actual social contributions	..	..	1 564 132	2 923 081	3 920 247	3 578 977	4 361 655	4 849 089	5 316 031	5 134 159
Imputed social contributions	..	..	3 384	3 727	7 134	9 428	9 438	9 557	9 121	8 853
National Accounts: Taxes and all social contributions	..	..	1 567 516	2 926 808	3 927 381	3 588 405	4 371 093	4 858 646	5 325 152	5 143 012

.. Not available

Note: From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the data covered fiscal years ending 30th June.

Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes, excises and undistributed, Federal government'.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.

5.2. Memorandum tables

Table 5.38 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 5.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 5.39 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion it was decided that the data shown in this publication should continue to include taxes paid by government (see §7 of the Interpretative Guide in annex A).

Whilst it was recognised that for certain purposes (e.g. to show the cash flow to the government sector from the private sector) it would be appropriate to eliminate taxes paid by one sector of government to another or tax payments between different units of the same sector of government, the view was taken that to record tax flows in the context of the economy as a whole required that taxes paid by government should be included in the data. This treatment ensures that the different resource flows of an economy, including the calculation of the output of government, are measured consistently in after-tax units. Nevertheless, it was decided that data on identifiable taxes paid by government should be separately identified in a memorandum item and this is the purpose of the country tables which follow.

The data that are reproduced in the following tables refer to actual compulsory payments made by general government in respect of their employees. Fictive, voluntary and imputed contributions are excluded from these data. The definitions of social security contributions, payroll taxes and general government are those set out in §40 to §46, §47 and §3 to §4 of the Interpretative Guide. Information on the other taxes paid by government (namely property taxes and consumption taxes) is not available in most countries, although it is believed that in all countries taxes based upon payroll are the most important taxes paid by government. In many cases, the data are estimates and are not always constructed on a basis consistent with that used in the main tables.

Table 5.38. Financing social benefits

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Australia, million AUD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Austria, million EUR										
Contribution under 2000 heading	1 548	9 200	17 763	30 510	38 453	41 423	46 845	49 867	53 918	56 624
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	32	135	141	206	256	339	299	321	317	321
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 580	9 335	17 904	30 716	38 709	41 762	47 144	50 188	54 235	56 945
Belgium, million EUR										
Contribution under 2000 heading	2 018	10 798	23 386	34 865	45 929	50 674	56 527	58 812	59 779	61 070
Other taxes	0	171	644	5 375	13 659	16 772	18 390	12 347	16 920	18 320
Voluntary contributions to government	0	41	52	58	57	59	77	70	75	85
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	2 018	11 009	24 082	40 298	59 644	67 505	74 994	71 228	76 773	79 474
Canada, million CAD										
Contribution under 2000 heading	854	10 649	29 653	53 109	73 722	76 787	90 394	96 371	99 035	103 213
Other taxes	1 199	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	2 053	10 649	29 653	53 109	73 722	76 787	90 394	96 371	99 035	103 213
Chile, million CLP										
Contribution under 2000 heading	..	..	159 559	576 758	1 148 647	1 493 987	1 968 973	2 252 489	2 627 558	2 786 173
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	328 102	2 021 631	3 808 658	5 408 703	7 583 251	8 914 415	10 263 722	11 077 114
Total	..	..	487 661	2 598 389	4 957 305	6 902 690	9 552 224	11 166 904	12 891 280	13 863 286
Colombia, million COP										
Contribution under 2000 heading	..	..	203 596	4 989 000	9 694 000	11 478 085	16 644 445	13 585 138	13 351 711	18 192 049
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	0	0	18 667 073	27 354 493	30 808 731	31 112 566	36 180 665	39 712 117
Total	..	..	203 596	4 989 000	28 361 073	38 832 579	47 453 177	44 697 703	49 532 376	57 904 167
Czech Republic, million CZK										
Contribution under 2000 heading	..	..	..	341 544	573 417	576 029	603 072	659 743	757 183	829 702
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	1 099	974	661	337	386	463	523
Compulsory contributions to private sector	..	..	..	2 837	5 757	6 094	6 424	6 741	7 585	8 322
Total	..	..	..	345 480	580 148	582 784	609 833	666 871	765 231	838 547
Denmark, million DKK										
Contribution under 2000 heading	690	710	101	8 453	1 286	1 815	1 618	1 378	1 060	1 061
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	1 673	8 087	16 633	17 061	17 192	14 655	14 721	14 891	14 751
Compulsory contributions to private sector	145	554	1 278	1 445	4 526	3 847	3 068	2 964	2 779	2 771
Total	835	2 937	9 466	26 531	22 874	22 854	19 341	19 063	18 730	18 583
Estonia, million EUR										
Contribution under 2000 heading	..	..	..	674	1 683	1 879	2 077	2 300	2 653	2 978
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	1	341	38	268	389	437	392
Total	..	..	..	674	2 024	1 918	2 346	2 689	3 090	3 370
Finland, million EUR										
Contribution under 2000 heading	93	2 776	10 012	15 756	21 384	22 648	25 632	26 639	27 000	27 647
Other taxes	47	22	0	404	0	0	0	0	0	0
Voluntary contributions to government	0	262	632	236	228	254	270	303	300	269
Compulsory contributions to private sector	0	123	431	532	653	619	694	673	626	645
Total	140	3 183	11 075	16 928	22 265	23 521	26 596	27 615	27 926	28 561

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
France, million EUR										
Contribution under 2000 heading	8 804	76 235	191 141	231 875	307 663	323 816	356 934	370 375	387 171	380 728
Other taxes	0	895	2 950	81 001	127 511	137 383	162 838	170 210	176 209	199 702
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	8 804	77 130	194 091	312 876	435 174	461 199	519 772	540 585	563 380	580 430
Germany, million EUR										
Contribution under 2000 heading	19 876	98 659	170 449	299 440	320 750	354 320	392 378	424 841	467 185	487 839
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	1 946	8 441	13 002	23 329	21 409	5 102	5 352	6 068	7 069	7 415
Compulsory contributions to private sector	107	690	1 462	6 120	8 243	9 386	10 444	11 202	12 432	12 614
Total	21 929	107 791	184 914	328 889	350 402	368 808	408 174	442 111	486 686	507 868
Greece, million EUR										
Contribution under 2000 heading	37	485	3 466	14 284	24 940	24 748	19 354	18 807	20 743	21 473
Other taxes	8	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	44	485	3 466	14 284	24 940	24 748	19 354	18 807	20 743	21 473
Hungary, million HUF										
Contribution under 2000 heading	..	..	..	1 506 755	3 402 194	3 179 509	3 899 154	4 433 464	4 822 165	5 049 592
Other taxes	..	..	..	188 413	85 058	78 629	246 574	294 313	316 915	328 876
Voluntary contributions to government	..	..	..	1 273	1 762	1 693	1 523	1 229	1 163	1 090
Compulsory contributions to private sector	..	..	..	62 836	190 331	279 814	0	0	0	0
Total	..	..	..	1 759 277	3 679 344	3 539 645	4 147 251	4 729 006	5 140 243	5 379 558
Iceland, million ISK										
Contribution under 2000 heading	5	102	3 607	19 680	39 594	63 599	69 899	79 707	89 649	98 230
Other taxes	0	1 047	20 571	26 732	52 444	77 472	90 895	97 987	133 273	146 820
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	459	13 454	48 847	118 117	95 438	117 903	139 792	243 733	209 341
Total	5	1 608	37 632	95 260	210 155	236 509	278 697	317 486	466 655	454 391
Ireland, million EUR										
Contribution under 2000 heading	21	578	1 729	3 966	8 143	8 458	9 359	10 524	11 661	12 707
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	21	578	1 729	3 966	8 143	8 458	9 359	10 524	11 661	12 707
Israel, million ILS										
Contribution under 2000 heading	..	..	..	27 565	37 909	45 343	53 364	59 561	66 783	69 016
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	9 100	22 400	28 700	34 000	35 900
Total	..	..	..	27 565	37 909	54 443	75 764	88 261	100 783	104 916
Italy, million EUR										
Contribution under 2000 heading	1 881	22 976	87 256	143 629	200 772	209 122	210 462	214 376	220 624	229 607
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	464	567	561	738	750	769	790
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 881	22 976	87 256	144 093	201 339	209 683	211 200	215 126	221 393	230 397
Japan, billion JPY										
Contribution under 2000 heading	1 344	18 178	34 613	47 968	53 325	54 461	59 803	64 465	68 616	70 588
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 344	18 178	34 613	47 968	53 325	54 461	59 803	64 465	68 616	70 588
Korea, billion KRW										
Contribution under 2000 heading	..	73	3 760	22 759	53 588	69 090	91 596	104 693	119 676	128 660
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	0	0	0	0	0	0	0	0	0
Total	..	73	3 760	22 759	53 588	69 090	91 596	104 693	119 676	128 660

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Latvia, million EUR										
Contribution under 2000 heading	..	..	..	669	1 774	1 554	1 933	2 030	2 259	2 658
Other taxes	..	..	..	12	51	36	59	80	97	108
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	682	1 825	1 590	1 992	2 111	2 356	2 767
Lithuania, million EUR										
Contribution under 2000 heading	..	..	..	1 362	2 643	3 293	3 791	4 338	5 170	5 752
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	2	2	3	2	2	2
Compulsory contributions to private sector	..	..	..	0	247	95	149	140	173	192
Total	..	..	..	1 362	2 892	3 391	3 943	4 480	5 345	5 947
Luxembourg, million EUR										
Contribution under 2000 heading	86	443	1 011	2 224	3 710	4 387	5 131	5 547	6 126	6 483
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	4	18	18	28	33	38	44	46
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	86	443	1 015	2 241	3 728	4 415	5 164	5 585	6 170	6 529
Mexico, million MXN										
Contribution under 2000 heading	..	109	17 165	138 223	236 727	277 459	351 993	409 249	467 619	509 087
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	25	3 840	67 352	144 331	146 110	168 111	206 824	243 726	269 500
Total	..	134	21 005	205 575	381 057	423 569	520 104	616 073	711 345	778 587
Netherlands, million EUR										
Contribution under 2000 heading	3 342	26 641	39 075	64 522	77 072	82 732	97 372	96 426	101 913	108 049
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	168	1 139	163	0	0	0	0	0	0	0
Compulsory contributions to private sector	1 266	7 642	5 727	37 088	..	..	..	..	..	..
Total	4 776	35 422	44 965	101 610	77 072	82 732	97 372	96 426	101 913	108 049
New Zealand, million NZD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
Contribution under 2000 heading	2 009	28 205	79 362	132 170	204 473	243 002	292 461	325 130	339 848	356 610
Other taxes	1 305	4 256	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	242	339	0	0	0	0	0	0	0
Total	3 314	32 703	79 701	132 170	204 473	243 002	292 461	325 130	339 848	356 610
Poland, million PLN										
Contribution under 2000 heading	..	..	..	96 386	140 086	156 026	202 595	223 482	254 919	277 670
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	34	49	49	45
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	96 386	140 086	156 026	202 629	223 531	254 968	277 715
Portugal, million EUR										
Contribution under 2000 heading	22	531	4 026	10 168	14 274	15 457	15 139	16 195	17 969	19 141
Other taxes	0	1	29	434	658	698	970	994	797	824
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22	532	4 055	10 602	14 932	16 154	16 109	17 189	18 766	19 965
Slovak Republic, million EUR										
Contribution under 2000 heading	..	..	..	4 409	7 244	8 154	9 847	10 897	12 389	13 237
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	22	31	17	11	10	11
Compulsory contributions to private sector	..	..	..	0	701	719	385	413	512	606
Total	..	..	..	4 409	7 968	8 904	10 249	11 321	12 911	13 854

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Slovenia, million EUR										
Contribution under 2000 heading	..	..	..	2 824	5 046	5 761	5 647	5 983	6 626	7 081
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	2 824	5 046	5 761	5 647	5 983	6 626	7 081
Spain, million EUR										
Contribution under 2000 heading	350	10 682	36 722	74 683	127 088	127 235	116 875	122 835	134 126	141 234
Other taxes	0	49	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	447	937	1 155	2 209	1 170	1 133	1 038
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	350	10 731	36 722	75 130	128 025	128 390	119 084	124 005	135 259	142 272
Sweden, million SEK										
Contribution under 2000 heading	4 851	74 647	205 867	306 974	388 505	384 668	376 684	404 851	443 110	463 338
Other taxes	1 407	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	7 951	12 376	13 167	15 909	16 726	19 271	23 457
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	6 258	74 647	205 867	314 925	400 881	397 835	392 593	421 577	462 381	486 795
Switzerland, million CHF										
Contribution under 2000 heading	1 670	10 844	19 892	30 750	34 949	38 369	42 654	44 073	44 998	45 861
Other taxes	336	778	1 176	4 509	6 342	6 644	7 850	7 815	7 722	6 802
Voluntary contributions to government	95	431	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	2 505	9 674	20 797	29 532	41 478	45 527	49 473	52 991	56 764	58 646
Total	4 606	21 727	41 865	64 791	82 769	90 541	99 977	104 878	109 485	111 309
Turkey, million TRY										
Contribution under 2000 heading	0	0	15	7 543	44 052	71 696	125 871	170 282	226 720	269 932
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	0	0	15	7 543	44 052	71 696	125 871	170 282	226 720	269 932
United Kingdom, million GBP										
Contribution under 2000 heading	1 685	13 531	34 457	60 252	93 210	97 346	106 085	114 067	130 439	134 986
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	11	3 288	8 103	18 629	21 217	22 438	25 025	26 678	27 546
Compulsory contributions to private sector	1 148	13 350	7 945	8 308	9 969	9 656	6 074	5 495	48	0
Total	2 833	26 892	45 690	76 663	121 808	128 219	134 597	144 587	157 165	162 532
United States, million USD										
Contribution under 2000 heading	22 192	159 763	396 972	683 104	907 357	917 409	1 030 099	1 125 542	1 205 319	1 250 370
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	488	3 407	11 719	22 562	51 635	61 833	69 903	74 886	90 166	102 411
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22 680	163 170	408 691	705 666	958 992	979 242	1 100 002	1 200 428	1 295 485	1 352 781

.. Not available

Table 5.39. Social security contributions and payroll taxes paid by government, details

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Australia, million AUD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	0	4	0	0	0	0	0	0	0	0
State/Regional	15	302	0	0	0	0	0	0	0	0
Local government	0	0	2	19	44	32	37	38	42	45
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Multi-jurisdictional (University) sector ¹	..	..	..	..	..	..	..	..	..	..
Total	15	306	92	301	499	580	702	765	840	936
2000+3000 Total	15	306	92	301	499	580	702	765	840	936
Austria, million EUR ²										
2000 Social security contributions										
Federal or Central government	48	230	337	620	1 244	1 532	1 664	1 825	2 050	2 120
State/Regional	13	166	337	692	988	1 179	1 255	1 376	1 535	1 631
Local government	17	145	292	699	1 036	1 277	1 379	1 515	1 620	1 690
Social Security Funds	11	79	48	176	203	226	250	264	279	284
Total	88	619	1 015	2 186	3 471	4 213	4 547	4 980	5 484	5 725
3000 Taxes on payroll and workforce										
Federal or Central government	0	49	134	186	337	533	558	624	618	633
State/Regional	0	48	74	232	351	458	485	492	494	490
Local government	1	29	79	301	262	359	396	428	424	464
Social Security Funds	0	0	39	44	51	55	61	65	67	68
Total	1	125	326	763	1 000	1 405	1 500	1 609	1 603	1 655
2000+3000 Total	89	745	1 341	2 949	4 471	5 618	6 047	6 589	7 087	7 381
Belgium, million EUR										
2000 Social security contributions										
Federal or Central government	..	536	211	259	434	493	532	859	876	912
State/Regional	..	0	614	1 218	1 600	1 873	2 089	2 440	2 528	2 632
Local government	..	434	768	1 376	2 151	2 655	3 641	3 973	4 183	4 356
Social Security Funds	..	89	176	252	308	360	416	415	421	438
Total	..	1 059	1 769	3 105	4 493	5 381	6 678	7 686	8 008	8 338
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	1 059	1 769	3 105	4 493	5 381	6 678	7 686	8 008	8 338
Canada, million CAD										
2000 Social security contributions										
Federal or Central government	..	..	..	944	1 198	1 397	1 449	1 515	1 592	1 324
State/Regional	..	..	..	3 023	4 269	5 071	5 825	6 349	6 445	6 503
Local government	..	..	..	2 225	2 806	3 390	3 912	4 205	4 321	4 360
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	6 192	8 273	9 857	11 186	12 070	12 359	12 187
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	0	0	0	0	0	0	0
State/Regional	..	..	..	173	234	328	362	362	375	394
Local government	..	..	..	0	0	0	0	0	0	0
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	173	234	328	362	362	375	394
2000+3000 Total	..	..	..	6 365	8 507	10 185	11 548	12 432	12 734	12 581

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Chile, million CLP										
2000 Social security contributions										
Federal or Central government	43 210	107 911	148 006	186 652	205 125	236 530	254 883
State/Regional
Local government	11 317	30 218	41 518	51 114	63 603	82 601	95 270
Social Security Funds	106	263	449	550	600	801	815
Total	54 633	138 392	189 974	238 315	269 328	319 933	350 968
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total	54 633	138 392	189 974	238 315	269 328	319 933	350 968
Colombia, million COP										
2000 Social security contributions										
Federal or Central government	0	0	0	0
State/Regional	0	0	0	0
Local government	0	0	0	0
Social Security Funds	1 007 283	1 255 666	1 596 055	1 778 257
Total	1 007 283	1 255 666	1 596 055	1 778 257
3000 Taxes on payroll and workforce										
Federal or Central government	372 476	436 646	513 161	563 148
State/Regional	0	0	0	0
Local government	0	0	0	0
Social Security Funds	0	0	0	0
Total	372 476	436 646	513 161	563 148
2000+3000 Total	1 379 759	1 692 312	2 109 215	2 341 405
Czech Republic, million CZK										
2000 Social security contributions										
Federal or Central government	28 050	44 437	45 439	46 360	37 553	43 564	48 579
State/Regional
Local government	5 660	8 253	9 394	9 448	41 954	47 919	54 940
Social Security Funds	510	791	938	881	975	1 056	1 148
Total	34 220	53 481	55 771	56 689	80 482	92 538	104 666
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	34 220	53 481	55 771	56 689	80 482	92 538	104 666
Denmark, million DKK										
2000 Social security contributions										
Federal or Central government	..	179	..	..	..	..	..	..	..	..
State/Regional
Local government	..	0	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	179	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	179	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Estonia, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	129	257	315	371	451	488	531
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	48	156	175	206	235	277	304
Social Security Funds	..	..	..	0	3	41	24	24	64	76
Total	..	..	..	177	417	532	601	710	829	911
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	0	0	0	0	0	0	0
2000+3000 Total	..	..	..	177	417	532	601	710	829	911
Finland, million EUR										
2000 Social security contributions										
Federal or Central government	..	61	196	908	1 057	1 138	1 227	1 229	1 003	1 050
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	170	1 709	2 786	4 061	4 352	4 881	4 868	4 327	4 231
Social Security Funds	..	9	34	75	88	89	101	109	117	121
Total	..	239	1 939	3 769	5 206	5 579	6 209	6 206	5 447	5 402
3000 Taxes on payroll and workforce										
Federal or Central government	..	1	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	5	0	0	0	0	0	0	0	0
2000+3000 Total	..	245	1 939	3 769	5 206	5 579	6 209	6 206	5 447	5 402
France, million EUR										
2000 Social security contributions										
Federal or Central government	..	3 816	8 063	10 466	12 426	12 841	12 825	12 999	13 886	14 103
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	2 369	5 542	10 372	15 925	18 065	20 050	21 553	22 416	21 894
Social Security Funds	..	2 594	6 940	10 827	14 035	15 427	16 614	17 399	17 970	17 783
Total	..	8 779	20 545	31 665	42 386	46 333	49 489	51 951	54 272	53 780
3000 Taxes on payroll and workforce										
Federal or Central government	..	836	494	854	1 558	1 611	1 697	1 768	1 893	1 927
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	27	107	324	549	698	791	852	916	919
Social Security Funds	..	629	2 234	3 413	4 531	5 028	5 374	5 522	5 628	5 679
Total	..	1 492	2 835	4 591	6 638	7 337	7 862	8 142	8 437	8 525
2000+3000 Total	..	10 271	23 380	36 256	49 024	53 670	57 351	60 093	62 709	62 305
Germany, million EUR										
2000 Social security contributions										
Federal or Central government	775	1 324	2 376	1 553	1 377	1 649	1 631	1 766	1 982	2 078
State/Regional	293	2 611	4 647	5 660	6 044	6 781	7 231	7 749	8 436	8 718
Local government	325	3 140	5 791	6 917	8 294	9 499	9 967	10 767	12 046	12 717
Social Security Funds	1 495	456	767	1 805	2 130	2 446	2 614	2 840	3 027	3 155
Total	2 887	7 531	13 581	15 936	17 845	20 374	21 443	23 122	25 492	26 668
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	2 887	7 531	13 581	15 936	17 845	20 374	21 443	23 122	25 492	26 668

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Greece, million EUR										
2000 Social security contributions										
Federal or Central government	124	1 542	2 888	3 217	2 372	2 337	1 282	1 594
State/Regional
Local government	0	0	0	0	0	0	0	0
Social Security Funds	0	200	440	387	350	265	355	391
Total	124	1 742	3 328	3 604	2 722	2 602	1 637	1 985
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	124	1 742	3 328	3 604	2 722	2 602	1 637	1 985
Hungary, million HUF										
2000 Social security contributions										
Federal or Central government	148 251	293 684	352 354	449 428	539 106	535 993	521 151
State/Regional
Local government	173 475	343 306	291 375	124 111	152 189	149 461	142 851
Social Security Funds	4 936	8 052	6 763	2 781	2 977	1 922	730
Total	326 661	645 042	650 492	576 320	694 272	687 375	664 732
3000 Taxes on payroll and workforce										
Federal or Central government	13 901	7 287	5 419	12 435	12 876	16 067	18 145
State/Regional
Local government	25 990	11 928	9 275	4 224	3 357	3 770	4 134
Social Security Funds	406	162	194	101	110	96	38
Total	40 297	19 377	14 888	16 760	16 342	19 933	22 317
2000+3000 Total	366 958	664 420	665 380	593 080	710 614	707 308	687 049
Iceland, million ISK										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total
Ireland, million EUR										
2000 Social security contributions										
Federal or Central government	..	21	65	166	460	395	426	497	574	619
State/Regional
Local government	..	25	83	277	862	740	799	932	1 077	1 160
Social Security Funds	..	0	1	4	6	6	6	6	6	6
Total	..	46	149	447	1 328	1 140	1 231	1 435	1 657	1 785
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	46	149	447	1 328	1 140	1 231	1 435	1 657	1 785

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Israel, million ILS										
2000 Social security contributions										
Federal or Central government	840	1 030	1 180	1 550	1 780	2 120	2 160
State/Regional
Local government	280	340	390	510	590	700	710
Social Security Funds	0	0	0	0	0	0	0
Total	1 120	1 370	1 570	2 060	2 370	2 820	2 870
3000 Taxes on payroll and workforce										
Federal or Central government	2 330	3 600	4 180	5 220	5 650	6 130	6 540
State/Regional
Local government	660	880	960	1 190	1 290	1 400	1 490
Social Security Funds	0	0	0	0	0	0	0
Total	2 990	4 480	5 140	6 410	6 940	7 530	8 030
2000+3000 Total	4 110	5 850	6 710	8 470	9 310	10 350	10 900
Italy, million EUR										
2000 Social security contributions										
Federal or Central government	0	0	0	0	0	0	0
State/Regional
Local government	0	0	0	0	0	0	0
Social Security Funds	36 679	47 394	50 627	49 827	49 251	50 699	51 907
Total	36 679	47 394	50 627	49 827	49 251	50 699	51 907
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	36 679	47 394	50 627	49 827	49 251	50 699	51 907
Japan, billion JPY										
2000 Social security contributions										
Federal or Central government	507	732	766	758	810	881	908	928
State/Regional
Local government	1 510	2 168	2 216	2 223	2 392	2 524	2 563	2 607
Social Security Funds	0	0	0	0	0	0	0	0
Total	2 017	2 900	2 982	2 981	3 202	3 405	3 471	3 535
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	2 017	2 900	2 982	2 981	3 202	3 405	3 471	3 535
Korea, billion KRW										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Latvia, million EUR										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	40	156	174	228	262	252	339
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	40	156	174	228	262	252	339
Lithuania, million EUR										
2000 Social security contributions										
Federal or Central government	179	327	335	395	426	479	529
State/Regional
Local government	174	294	351	348	375	416	462
Social Security Funds	5	14	16	15	16	16	16
Total	358	635	701	758	818	912	1 006
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	358	635	701	758	818	912	1 006
Luxembourg, million EUR										
2000 Social security contributions										
Federal or Central government	257	273	413	488	587	648	726	751
State/Regional
Local government	2	4	4	4	4	4	4	4
Social Security Funds	7	11	12	13	14	17	20	21
Total	267	288	429	505	605	669	749	775
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	267	288	429	505	605	669	749	775
Mexico, million MXN										
2000 Social security contributions										
Federal or Central government	..	25	2 952	44 879	94 251	103 440	126 518	145 329	159 491	169 788
State/Regional	..	0	0	0	0	0	0	0	0	0
Local government	..	0	0	0	0	0	0	0	0	0
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25	2 952	44 879	94 251	103 440	126 518	145 329	159 491	169 788
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	25	2 952	44 879	94 251	103 440	126 518	145 329	159 491	169 788

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Netherlands, million EUR										
2000 Social security contributions										
Federal or Central government	63	1 366	286	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	0	0	0	..	..	..	..	..	..	..
Social Security Funds	7	91	59	..	..	..	..	..	..	..
Total	70	1 457	345	2 006	4 310	..	..	..	..	..
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	70	1 457	345	2 006	4 310	0	0	0	0	0
New Zealand, million NZD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
2000 Social security contributions										
Federal or Central government	..	1 242	2 859	11 895	28 233	33 746	40 145	46 487	47 547	50 073
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4 538	11 964	24 831	32 110	41 024	53 123	59 556	63 724	67 171
Social Security Funds	..	1 222	3 064	0	0	0	0	0	0	0
Total	..	7 002	17 887	36 726	60 343	74 770	93 268	106 043	111 271	117 244
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	7 002	17 887	36 726	60 343	74 770	93 268	106 043	111 271	117 244
Poland, million PLN										
2000 Social security contributions										
Federal or Central government	..	..	..	4 566	6 023	6 643	8 231	9 839	10 993	11 683
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	6 756	9 856	11 411	13 638	14 797	16 330	17 283
Social Security Funds	..	..	..	279	426	499	514	517	589	593
Total	..	..	..	11 601	16 305	18 553	22 383	25 153	27 912	29 559
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	0	0	0	0	0	0	0
2000+3000 Total	..	..	..	11 601	16 305	18 553	22 383	25 153	27 912	29 559

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Portugal, million EUR										
2000 Social security contributions										
Federal or Central government	..	0	0	0	..	..	..	..	..	..
State/Regional
Local government	..	0	33	197	..	..	..	..	..	..
Social Security Funds	..	4	0	0	..	..	..	..	..	..
Total	..	4	33	197	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	4	33	197	0	0	0	0	0	0
Slovak Republic, million EUR										
2000 Social security contributions										
Federal or Central government	489	602	785	936	1 033	1 120	1 186
State/Regional
Local government	130	427	493	562	650	739	795
Social Security Funds	22	26	44	32	36	40	43
Total	642	1 055	1 322	1 530	1 719	1 899	2 024
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	642	1 055	1 322	1 530	1 719	1 899	2 024
Slovenia, million EUR										
2000 Social security contributions										
Federal or Central government	178	339	409	387	375	422	449
State/Regional
Local government	94	175	195	187	189	212	225
Social Security Funds	3	7	8	7	6	7	8
Total	275	521	612	582	571	641	682
3000 Taxes on payroll and workforce										
Federal or Central government	56	77	6	7	7	7	7
State/Regional
Local government	29	36	3	4	4	4	4
Social Security Funds	1	2	0	0	0	0	0
Total	86	114	9	11	11	11	12
2000+3000 Total	361	636	621	593	582	652	693
Spain, million EUR										
2000 Social security contributions										
Federal or Central government	..	387	989	1 408	1 966	2 201	2 014	2 234	2 366	2 472
State/Regional	..	2	0	4 411	9 426	10 996	10 212	11 245	12 341	13 080
Local government	..	252	1 819	2 524	4 098	4 781	4 617	4 797	5 001	5 042
Social Security Funds	..	396	1 202	1 284	484	527	498	496	491	494
Total	..	1 037	4 010	9 627	15 974	18 505	17 341	18 772	20 199	21 088
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	1 037	4 010	9 627	15 974	18 505	17 341	18 772	20 199	21 088

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
Sweden, million SEK										
2000 Social security contributions										
Federal or Central government	..	7 543	12 430	21 153	25 164	24 729	24 595	25 707	27 612	28 594
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	18 149	49 298	66 215	83 877	82 141	78 774	85 373	95 132	98 662
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25 692	61 728	87 367	109 040	106 870	103 370	111 079	122 744	127 256
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	1 527	3 453	5 394	6 912	11 242	12 326	14 531	15 122
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	6 060	10 808	17 980	22 958	36 005	40 935	50 064	52 177
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	0	7 587	14 261	23 374	29 870	47 247	53 261	64 596	67 299
2000+3000 Total	..	25 692	69 315	101 628	132 414	136 740	150 616	164 340	187 340	194 555
Switzerland, million CHF										
2000 Social security contributions										
Federal or Central government	13	91	224	293	375	439	485	489	548	554
State/Regional	34	380	770	971	1 296	1 524	1 699	1 767	1 858	1 901
Local government	22	270	460	595	745	823	867	911	955	958
Social Security Funds	2	21	4	14	18	23	25	26	26	27
Total	71	762	1 458	1 873	2 434	2 809	3 075	3 193	3 387	3 440
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	71	762	1 458	1 873	2 434	2 809	3 075	3 193	3 387	3 440
Turkey, million TRY										
2000 Social security contributions										
Federal or Central government	..	..	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	..	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	0	0	0	0	0	0	0	0
2000+3000 Total	..	..	9	3 619	20 442	39 363	71 184	95 067	128 331	151 373
United Kingdom, million GBP										
2000 Social security contributions										
Federal or Central government	87	920	2 134	3 146	5 865	6 475	7 074	7 830	9 250	9 595
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	83	926	1 957	2 924	4 866	5 343	4 668	4 538	4 763	4 723
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	170	1 846	4 091	6 070	10 731	11 818	11 742	12 368	14 013	14 318
3000 Taxes on payroll and workforce										
Federal or Central government	..	360	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	410	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	0	770	0	0	0	0	0	0	0	0
2000+3000 Total	170	2 616	4 091	6 070	10 731	11 818	11 742	12 368	14 013	14 318

	1965	1980	1990	2000	2007	2010	2013	2015	2017	2018
United States, million USD										
2000 Social security contributions										
Federal or Central government	301	2 053	9 059	11 323	19 628	25 434	25 938	26 696	27 236	27 974
State/Regional	699	7 585	19 802	32 814	44 061	45 936	46 832	49 361	52 233	53 585
Local government	0	0	0	0	0	0	0	0	0	0
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	1 000	9 638	28 861	44 137	63 689	71 370	72 770	76 057	79 469	81 559
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	1 000	9 638	28 861	44 137	63 689	71 370	72 770	76 057	79 469	81 559

.. Not available

1. The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.
2. There is a break in the series in 1990. The data are based on ESA 2010 from that year onwards.

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6 Tax revenues by subsectors of general government

Chapter 6 provides information on tax revenues by subsectors of general government for each OECD country.

6.1. Country tables 1975, 1985, 1995, 2005 and 2018

This chapter presents detailed country information on tax revenues by level of government. The data have been attributed to the sub-sectors of general government identified in section A.12 of the Interpretative Guide (see Annex A) and the attribution criteria used are those set out in that guide.

Table 6.1. Australia, tax revenues by sub-sectors of government

Million AUD

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	11 831	82 615	175 695	262 357	336 239	0	0	0	0	0
1100 Of individuals	9 213	60 602	118 239	191 747	229 499	..	..	..	..	..
1200 Corporate	2 618	22 013	57 456	70 610	106 740	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2200 Employers	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	54	3 065	369	670	1 069	1 171	7 120	13 095	22 684	25 854
4000 Taxes on property	103	8	14	15	15	883	7 988	16 940	33 006	34 223
4100 Recurrent taxes on immovable property	12	0	0	0	0	217	1 840	4 559	10 473	13 790
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	87	0	0	0	0	227	0	0	0	0
4400 Taxes on financial and capital transactions	4	8	14	15	15	439	6 148	12 381	22 533	20 433
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 932	30 004	69 360	104 590	115 891	1 262	13 295	14 479	23 408	26 258
5100 Taxes on production, sale, transfer, etc	4 919	29 613	67 822	98 301	108 677	532	4 923	8 188	11 884	13 387
5110 General taxes	1 408	12 970	40 086	61 815	66 829	0	0	0	0	0
5120 Taxes on specific goods and services	3 511	16 643	27 736	36 486	41 848	532	4 923	8 188	11 884	13 387
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	13	391	1 538	6 289	7 214	730	8 372	6 291	11 524	12 871
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	16 920	115 692	245 438	367 632	453 214	3 316	28 403	44 514	79 098	86 335
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2200 Employers	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	883	5 134	8 726	16 620	18 904	0	0	0	0	0
4100 Recurrent taxes on immovable property	883	5 134	8 726	16 620	18 904	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	0	0	0	0	0
5110 General taxes	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	883	5 134	8 726	16 620	18 904	0	0	0	0	0

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Table 6.2. Austria, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	3 064	18 452	28 781	43 714	46 528	865	547	742	1 081	1 230
1100 Of individuals	2 381	14 649	22 126	34 901	35 122	834	459	637	941	1 071
1200 Corporate	655	2 267	5 341	7 519	10 282	31	88	104	141	159
1300 Unallocable between 1100 and 1200	27	1 536	1 313	1 295	1 125	0	0	0	0	0
2000 Social security contributions	352	4 243	5 720	7 547	8 312	34	311	409	496	476
2100 Employees	225	2 379	2 978	3 911	4 293	34	310	395	465	446
2200 Employers	127	1 830	2 498	3 350	3 740	0	0	0	0	0
2300 Self-employed or non-employed	0	34	243	286	279	0	1	14	31	30
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1 217	3 394	4 384	6 861	6 819	0	132	156	203	229
4000 Taxes on property	282	655	801	1 247	1 336	35	31	36	44	46
4100 Recurrent taxes on immovable property	18	32	32	43	42	15	31	36	44	46
4200 Recurrent taxes on net wealth	226	58	0	0	0	10	0	0	0	0
4300 Estate, inheritance and gift taxes	24	82	140	12	9	10	0	0	0	0
4400 Taxes on financial and capital transactions	14	483	629	1 116	1 210	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	76	75	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 554	19 894	29 646	39 720	43 678	1 013	222	234	362	442
5100 Taxes on production, sale, transfer, etc	4 549	18 639	27 613	36 693	40 248	926	158	139	216	271
5110 General taxes	2 545	13 436	19 421	26 282	29 324	662	0	0	0	0
5120 Taxes on specific goods and services	1 991	5 159	8 148	10 408	10 922	264	158	139	216	271
5130 Unallocable between 5110 and 5120	14	44	45	4	3	0	0	0	0	0
5200 Taxes on use of goods and perform activities	5	1 255	2 033	3 027	3 429	87	64	95	146	171
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	52	486	699	517	532	8	50	61	91	102
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	9 521	47 124	70 031	99 606	107 205	1 955	1 294	1 638	2 277	2 524
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	887	46	0	0	0	0	0	0	0	0
1100 Of individuals	771	19	0	0	0	..	..	..	..	..
1200 Corporate	115	26	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	29	258	267	266	253	4 667	21 173	28 912	41 557	47 582
2100 Employees	29	207	240	241	230	1 840	8 110	10 751	15 499	17 836
2200 Employers	0	50	27	26	23	2 375	10 912	14 037	19 906	22 899
2300 Self-employed or non-employed	0	0	0	0	0	453	2 151	4 125	6 153	6 847
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	262	1 492	2 035	2 977	3 368	0	0	0	0	0
4000 Taxes on property	254	395	539	675	719	0	0	0	0	0
4100 Recurrent taxes on immovable property	139	395	539	675	719	..	..	..	..	..
4200 Recurrent taxes on net wealth	35	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	81	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	792	738	302	353	367	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	769	582	134	96	93	..	..	..	..	..
5110 General taxes	448	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	321	582	134	96	93	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	24	155	168	258	275	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	55	60	103	129	142	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	2 279	2 987	3 246	4 400	4 849	4 667	21 173	28 912	41 557	47 582

.. Not available

Note: Including taxes collected on behalf of the European Union.

Table 6.3. Belgium, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	8 534	30 905	45 859	57 131	60 428	..	79	0	4 283	9 458
1100 Of individuals	6 929	25 997	36 007	43 436	40 621	..	79	..	4 283	9 458
1200 Corporate	1 596	4 867	9 811	13 644	19 736	..	0	..	0	0
1300 Unallocable between 1100 and 1200	10	41	42	51	71	..	0	..	0	0
2000 Social security contributions	299	1 181	1 904	2 336	68	..	0	34	11	255
2100 Employees	264	854	1 125	1 372	0	..	..	7	2	230
2200 Employers	36	228	608	715	68	..	..	27	9	25
2300 Self-employed or non-employed	0	99	171	249	0	..	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	..	0	0	0	0
4000 Taxes on property	583	1 340	873	1 861	2 340	..	1 168	4 669	7 087	7 912
4100 Recurrent taxes on immovable property	12	25	41	41	47	..	83	192	249	356
4200 Recurrent taxes on net wealth	0	8	189	661	952	..	0	0	0	0
4300 Estate, inheritance and gift taxes	178	42	0	0	0	..	647	1 749	3 004	3 250
4400 Taxes on financial and capital transactions	393	1 193	521	596	594	..	438	2 728	3 763	4 305
4500 Non-recurrent taxes	0	73	123	563	522	..	0	0	72	0
4600 Other recurrent taxes on property	0	0	0	0	226	..	0	0	0	0
5000 Taxes on goods and services	5 813	20 951	29 984	39 004	43 816	..	412	2 044	2 678	3 016
5100 Taxes on production, sale, transfer, etc	5 562	19 767	29 742	38 985	43 788	..	58	76	227	435
5110 General taxes	3 776	13 894	21 533	27 952	31 545	..	0	0	0	0
5120 Taxes on specific goods and services	1 785	5 872	8 208	11 034	12 242	..	58	76	227	435
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	249	1 178	234	10	18	..	355	1 968	2 451	2 582
5300 Unallocable between 5100 and 5200	3	6	8	9	11	..	0	0	0	0
6000 Other taxes	0	0	0	0	0	..	0	68	40	0
6100 Paid solely by business	..	..	..	..	..	..	..	0	0	..
6200 Other	..	..	..	..	..	..	..	68	40	..
Total tax revenue	15 230	54 377	78 621	100 332	106 653	..	1 659	6 816	14 098	20 640
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	683	3 058	2 249	3 052	3 234	0	335	825	1 106	1 253
1100 Of individuals	675	3 058	2 249	3 052	3 234	..	335	825	1 106	1 253
1200 Corporate	8	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
2000 Social security contributions	27	80	20	27	14	6 709	28 479	39 537	56 438	60 733
2100 Employees	27	80	18	21	14	1 749	8 268	11 558	15 640	18 175
2200 Employers	0	0	3	6	0	4 347	17 746	24 613	35 510	36 458
2300 Self-employed or non-employed	0	0	0	0	0	612	2 465	3 366	5 289	6 100
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	5	8	7
4000 Taxes on property	154	815	3 599	5 142	5 283	0	121	229	318	297
4100 Recurrent taxes on immovable property	154	815	3 599	5 142	5 283	..	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	..	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	..	121	229	318	297
5000 Taxes on goods and services	166	332	523	715	696	14	330	1 237	1 575	1 918
5100 Taxes on production, sale, transfer, etc	150	295	437	694	674	14	330	1 237	1 575	1 918
5110 General taxes	0	0	0	0	0	0	29	373	219	230
5120 Taxes on specific goods and services	150	295	437	694	674	14	301	865	1 356	1 687
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	16	37	87	22	23	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1 029	4 284	6 392	8 937	9 227	6 723	29 265	41 833	59 445	64 208

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212459>

Table 6.4. Canada, tax revenues by sub-sectors of government
Million CAD

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	19 047	82 237	140 013	191 684	223 164	8 165	52 373	78 331	123 157	137 293
1100 Of individuals	12 822	65 384	102 366	143 315	162 295	6 074	43 428	62 435	96 989	105 299
1200 Corporate	5 741	14 739	32 197	41 726	51 769	2 091	8 944	15 896	26 168	31 994
1300 Unallocable between 1100 and 1200	484	2 114	5 450	6 643	9 100	0	0	0	0	0
2000 Social security contributions	0	0	17 936	23 603	22 374	0	0	11 759	13 892	15 229
2100 Employees	..	..	7 429	9 772	9 255	..	..	1 858	1 128	1 322
2200 Employers	..	..	10 507	13 831	13 119	..	..	9 901	12 764	13 907
2300 Self-employed or non-employed	..	..	0	0	0	..	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	6 498	9 230	13 256	14 871
4000 Taxes on property	13	0	0	0	0	428	6 492	9 298	11 809	13 616
4100 Recurrent taxes on immovable property	0	..	..	..	..	85	2 960	2 934	5 410	6 690
4200 Recurrent taxes on net wealth	0	..	..	..	..	200	2 914	3 456	372	436
4300 Estate, inheritance and gift taxes	13	..	..	..	..	143	3	0	268	331
4400 Taxes on financial and capital transactions	0	..	..	..	..	0	0	1 965	3 912	4 957
4500 Non-recurrent taxes	0	..	..	..	..	0	615	943	1 847	1 202
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	0
5000 Taxes on goods and services	8 180	31 160	48 551	53 837	61 384	10 128	42 076	67 537	95 289	110 971
5100 Taxes on production, sale, transfer, etc	8 180	31 136	48 506	53 797	61 349	6 800	37 961	61 316	86 827	100 099
5110 General taxes	3 504	19 167	35 069	36 958	41 852	3 664	21 328	33 353	53 577	63 038
5120 Taxes on specific goods and services	4 676	11 969	13 437	16 839	19 497	3 136	16 633	27 963	33 250	37 061
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	24	45	40	35	3 328	4 115	6 221	8 462	10 872
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	198	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	198	..	..	..	..	..	..	..	..	..
Total tax revenue	27 438	113 397	206 500	269 124	306 922	18 721	107 439	176 156	257 403	291 980

	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	5 787	40 559	38 834	58 876	65 610
2100 Employees	..	..	..	..	..	2 142	15 028	18 328	27 785	30 971
2200 Employers	..	..	..	..	..	3 527	24 765	18 328	27 785	30 971
2300 Self-employed or non-employed	..	..	..	..	..	118	766	2 177	3 307	3 667
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	5 018	24 415	40 495	65 969	72 243	0	0	0	0	0
4100 Recurrent taxes on immovable property	4 770	23 150	37 409	57 241	63 060	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	375	1 063	1 346	..	..	..	..	..
4500 Non-recurrent taxes	248	1 265	2 711	7 665	7 837	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	142	406	833	1 149	1 228	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	22	51	104	126	192	..	..	..	..	..
5110 General taxes	10	40	88	63	72	..	..	..	..	..
5120 Taxes on specific goods and services	12	11	16	63	120	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	120	355	729	1 023	1 036	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	525	3 662	1 483	748	750	0	0	0	0	0
6100 Paid solely by business	437	2 946	541	0	0	..	..	..	..	..
6200 Other	88	716	942	748	750	..	..	..	..	..
Total tax revenue	5 685	28 483	42 811	67 866	74 221	5 787	40 559	38 834	58 876	65 610

.. Not available

StatLink  <https://doi.org/10.1787/888934212478>

Table 6.5. Chile, tax revenues by sub-sectors of government

Million CLP

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	1 359 694	5 171 293	11 840 521	14 418 859	..	..	..	..	..
1100 Of individuals	..	281 293	738 620	3 199 876	2 701 416	..	..	..	..	..
1200 Corporate	..	836 725	3 155 480	6 839 133	8 920 497	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	241 676	1 277 193	1 801 512	2 796 947	..	..	..	..	..
2000 Social security contributions	..	155 855	287 422	434 658	473 962	..	..	..	..	..
2100 Employees	..	142 001	249 526	370 744	391 050	..	..	..	..	..
2200 Employers	..	13 854	37 896	63 914	82 912	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	181 432	490 120	379 603	736 328	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	13 044	4 909	15 249	22 957	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	13 245	23 184	92 236	125 649	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	155 143	462 027	272 118	587 721	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	3 179 304	6 831 482	16 181 720	19 634 567	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	3 169 645	6 811 389	16 129 953	19 465 361	..	..	..	..	..
5110 General taxes	..	2 187 602	5 391 285	13 273 958	16 211 646	..	..	..	..	..
5120 Taxes on specific goods and services	..	982 043	1 420 104	2 855 995	3 253 715	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	9 659	20 094	51 767	169 206	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	-29 554	-85 954	-579 308	-447 692	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	-29 554	-85 954	-579 308	-447 692	..	..	..	..	..
Total tax revenue	..	4 846 730	12 694 362	28 257 194	34 816 024	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals	..	0	0	0	0	..	0	0	0	0
1200 Corporate	..	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	0	0	0	0
2000 Social security contributions	..	0	0	0	0	..	193 269	644 295	1 817 831	2 312 211
2100 Employees	193 269	644 295	1 817 831	2 312 211
2200 Employers	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	157 193	411 656	1 041 671	1 350 538	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	157 193	411 656	1 041 671	1 350 538	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	192 325	514 952	1 415 658	1 835 931	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	52 690	140 703	385 532	487 674	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	52 690	140 703	385 532	487 674	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	139 635	374 249	1 030 126	1 348 256	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	349 518	926 608	2 457 329	3 186 469	..	193 269	644 295	1 817 831	2 312 211

.. Not available

StatLink  <https://doi.org/10.1787/888934212497>

Table 6.6. Colombia, tax revenues by sub-sectors of government

Million COP

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	3 393 700	17 348 618	52 656 876	64 043 928	..	0	0	0	0
1100 Of individuals	..	131 405	3 594 441	9 210 448	12 215 963	..	..	..	..	..
1200 Corporate	..	988 082	13 044 361	41 398 731	48 529 320	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	2 274 213	709 816	2 047 697	3 298 645	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	0	0	0	0
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	599 198	2 179 842	2 797 308	3 461 352	..	0	0	0	0
4000 Taxes on property	..	0	2 863 946	12 094 140	7 283 483	..	0	0	0	0
4100 Recurrent taxes on immovable property	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	462 720	5 352 940	467 925	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 401 226	6 741 200	6 815 558	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	4 773 500	21 645 318	51 831 190	63 898 347	..	771 560	2 507 423	4 986 314	6 812 676
5100 Taxes on production, sale, transfer, etc	..	4 773 500	21 645 318	51 831 190	63 898 347	..	771 560	2 228 909	4 456 650	6 016 297
5110 General taxes	..	3 427 600	17 427 948	41 659 696	55 879 110	..	0	0	0	0
5120 Taxes on specific goods and services	..	1 345 900	4 217 370	10 171 494	8 019 237	..	771 560	2 228 909	4 456 650	6 016 297
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	0	278 514	529 665	796 379
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	..	17 900	682 084	419 939	541 027	..	0	575 919	2 624 769	2 606 397
6100 Paid solely by business	..	0	0	0	0	..	..	0	0	0
6200 Other	..	17 900	682 084	419 939	541 027	..	..	575 919	2 624 769	2 606 397
Total tax revenue	..	8 784 297	44 719 808	119 799 453	139 228 138	..	771 560	3 083 342	7 611 084	9 419 073
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	3 159 328	7 845 000	13 585 138	18 192 049
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	3 159 328	7 845 000	13 585 138	18 192 049
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	365 051	1 974 213	6 061 965	7 981 989	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	365 051	1 974 213	6 061 965	7 981 989	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	471 710	3 496 411	8 899 062	10 697 766	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	471 710	3 496 411	8 400 241	10 020 693	..	..	..	..	..
5110 General taxes	..	471 710	2 506 452	7 025 204	8 436 909	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	989 959	1 375 037	1 583 783	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	498 821	677 073	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	355 943	588 614	4 200 992	4 780 896	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	355 943	588 614	4 200 992	4 780 896	..	..	..	..	..
Total tax revenue	..	1 192 705	6 059 238	19 162 019	23 460 651	..	3 159 328	7 845 000	13 585 138	18 192 049

.. Not available

Table 6.7. Czech Republic, tax revenues by sub-sectors of government

Million CZK

	Central government ¹					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	137 616	273 549	329 768	426 988	..	..	..	..	..
1100 Of individuals	..	70 361	137 937	164 678	230 973	..	..	..	..	..
1200 Corporate	..	67 255	135 611	165 090	196 015	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	3 857	8 050	11 607	13 789	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	5	20	26	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	393	728	20	3	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	3 464	7 317	11 566	13 760	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	175 869	343 554	505 085	594 334	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	162 913	325 662	487 086	574 100	..	..	..	..	..
5110 General taxes	..	91 673	215 118	333 274	408 538	..	..	..	..	..
5120 Taxes on specific goods and services	..	71 240	110 544	153 812	165 561	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	12 956	17 892	17 999	20 234	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	545	55	387	258	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	545	55	387	258	..	..	..	..	..
Total tax revenue	..	317 887	625 207	846 847	1 035 369	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals	..	0	0	0	0	..	0	0	0	0
1200 Corporate	..	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	0	0	0	0
2000 Social security contributions	..	0	0	0	0	..	227 871	481 626	659 743	829 702
2100 Employees	54 536	108 316	133 878	171 835
2200 Employers	148 342	307 618	417 778	531 640
2300 Self-employed or non-employed	24 993	65 692	108 088	126 227
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	3 778	4 987	10 313	10 829	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	3 778	4 987	10 313	10 829	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 150	7 395	7 749	8 200	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	124	199	292	358	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	124	199	292	358	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1 026	7 196	7 457	7 841	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	4 928	12 382	18 063	19 029	..	227 871	481 626	659 743	829 702

.. Not available

Note: Including taxes collected on behalf of the European Union.

1. Tax revenues of the regions are reported under the heading of central government up to and including 1995 and under local government thereafter.

StatLink  <https://doi.org/10.1787/888934212535>

Table 6.8. Denmark, tax revenues by sub-sectors of government
 Million DKK

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	28 694	164 962	258 922	384 883	385 420	..	..	..	..	..
1100 Of individuals	25 904	124 613	167 082	304 329	306 449	..	..	..	..	..
1200 Corporate	2 790	23 803	54 597	57 723	65 207	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	16 546	37 244	22 832	13 764	..	..	..	..	..
2000 Social security contributions	143	562	1 180	836	762	..	..	..	..	..
2100 Employees	0	559	1 177	826	751	..	..	..	..	..
2200 Employers	142	3	3	10	12	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	2 262	2 907	5 894	6 314	..	..	..	..	..
4000 Taxes on property	1 779	7 094	11 801	11 084	11 637	..	..	..	..	..
4100 Recurrent taxes on immovable property	16	170	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	414	930	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	336	2 372	3 154	5 177	4 810	..	..	..	..	..
4400 Taxes on financial and capital transactions	936	3 584	8 613	5 907	6 828	..	..	..	..	..
4500 Non-recurrent taxes	77	38	34	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	29 014	156 578	253 352	301 504	329 275	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	27 338	149 393	239 951	277 791	303 006	..	..	..	..	..
5110 General taxes	15 117	94 368	154 654	191 479	217 046	..	..	..	..	..
5120 Taxes on specific goods and services	12 221	55 026	85 298	86 312	85 960	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 676	4 739	9 379	16 537	17 383	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	2 446	4 021	7 177	8 887	..	..	..	..	..
6000 Other taxes	0	0	203	320	265	..	..	..	..	..
6100 Paid solely by business	..	..	203	320	265	..	..	..	..	..
6200 Other	..	..	0	0	0	..	..	..	..	..
Total tax revenue	59 630	331 457	528 366	704 520	733 674	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	22 171	140 762	214 581	220 815	239 221	0	0	0	0	0
1100 Of individuals	22 170	140 758	214 581	220 815	239 221	..	..	..	..	..
1200 Corporate	1	5	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	58	0	529	542	299
2100 Employees	..	..	..	..	..	0	..	0	0	0
2200 Employers	..	..	..	..	..	58	..	529	542	299
2300 Self-employed or non-employed	..	..	..	..	..	0	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	..	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	3 518	10 155	17 466	28 085	29 578	0	0	0	0	0
4100 Recurrent taxes on immovable property	3 518	10 155	17 466	28 085	29 578	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	..	..	..	..	..	..	..	..	..
5110 General taxes	0	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	0	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	25 689	150 918	232 047	248 900	268 799	58	0	529	542	299

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212554>

Table 6.9. Estonia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	301	782	1 607	1 929	..	..	..	..	..
1100 Of individuals	..	234	622	1 182	1 411	..	..	..	..	..
1200 Corporate	..	67	160	424	518	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	191	636	1 191	1 571	..	..	..	..	..
2100 Employees	..	0	0	0	0	..	..	..	..	..
2200 Employers	..	191	636	1 179	1 559	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	12	12	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	3	0	0	0	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	3	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	350	1 385	2 864	3 506	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	345	1 348	2 790	3 383	..	..	..	..	..
5110 General taxes	..	266	908	1 873	2 331	..	..	..	..	..
5120 Taxes on specific goods and services	..	79	440	917	1 053	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	5	37	74	123	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	845	2 803	5 662	7 006	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals	..	0	0	0	0	..	0	0	0	0
1200 Corporate	..	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	0	0	0	0
2000 Social security contributions	..	0	0	0	0	..	149	511	1 110	1 407
2100 Employees	0	31	99	123
2200 Employers	143	466	1 002	1 276
2300 Self-employed or non-employed	6	14	8	8
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	7	32	58	58	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	7	32	58	58	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1	7	11	13	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	2	4	6	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	2	4	6	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	5	7	7	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	8	40	69	71	..	149	511	1 110	1 407

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212573>

Table 6.10. Finland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	1 304	6 538	12 885	12 127	13 855	..	..	..	..	..
1100 Of individuals	1 146	5 320	8 791	9 248	9 778	..	..	..	..	..
1200 Corporate	157	1 218	4 094	2 879	4 077	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	25	0	0	0	..	..	..	..	..
2100 Employees	..	0	..	..	..	..	..	..	..	..
2200 Employers	..	25	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	153	0	0	0	0	..	..	..	..	..
4000 Taxes on property	127	533	1 169	1 414	1 536	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	33	35	129	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	14	167	486	631	692	..	..	..	..	..
4400 Taxes on financial and capital transactions	80	331	554	783	844	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 099	13 241	21 768	29 650	33 249	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 082	12 937	21 178	28 592	31 876	..	..	..	..	..
5110 General taxes	1 030	7 621	13 748	18 974	21 364	..	..	..	..	..
5120 Taxes on specific goods and services	1 052	5 316	7 430	9 618	10 512	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	16	304	590	1 058	1 373	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	10	90	68	81	44	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	10	90	68	81	44	..	..	..	..	..
Total tax revenue	3 693	20 427	35 890	43 272	48 684	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	1 547	9 313	13 574	20 244	20 650	0	0	0	0	0
1100 Of individuals	1 393	8 319	12 420	18 576	18 791	..	..	..	..	..
1200 Corporate	154	994	1 154	1 668	1 859	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	1 347	13 493	18 879	26 639	27 647
2100 Employees	..	..	..	..	..	278	2 537	3 464	6 364	8 102
2200 Employers	..	..	..	..	..	990	9 447	14 127	18 232	17 631
2300 Self-employed or non-employed	..	..	0	0	0	79	1 509	1 288	2 043	1 914
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	441	725	1 603	1 813	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	441	725	1 603	1 813	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	3	7	8	2	1	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1	1	4	1	1	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	1	1	4	1	1	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2	6	4	1	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1 550	9 761	14 307	21 849	22 464	1 347	13 493	18 879	26 639	27 647

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212592>

Table 6.21. Latvia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	68	453	677	650	..	..	..	..	..
1100 Of individuals	..	0	195	289	342	..	..	..	..	..
1200 Corporate	..	68	258	389	308	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	..	..	..	..	..	..
2000 Social security contributions	..	0	0	0	86	..	..	..	..	..
2100 Employees	86	..	..	..	..	..
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	4	3	3	..	..	..	..	..
4000 Taxes on property	..	4	48	44	44	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	3	3	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	4	48	42	42	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	453	1 553	3 156	4 009	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	453	1 510	2 997	3 806	..	..	..	..	..
5110 General taxes	..	343	1 002	2 130	2 698	..	..	..	..	..
5120 Taxes on specific goods and services	..	110	508	867	1 108	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	43	159	203	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	525	2 058	3 881	4 792	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	197	538	1 156	1 399	..	0	0	0	0
1100 Of individuals	..	197	538	1 156	1 399	..	..	..	..	..
1200 Corporate	..	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	445	1 079	2 030	2 573
2100 Employees	12	292	585	693
2200 Employers	433	781	1 432	1 855
2300 Self-employed or non-employed	1	7	12	25
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	37	88	197	223	..	0	0	4	8
4100 Recurrent taxes on immovable property	..	37	88	197	223	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	0	4	8
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	0
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	2	8	18	21	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	5	7	9	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	5	7	9	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	2	3	11	12	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	236	634	1 371	1 644	..	445	1 079	2 034	2 581

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212801>

Table 6.22. Lithuania, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	646	1 871	2 013	2 529	..	..	..	..	..
1100 Of individuals	..	487	1 435	1 440	1 838	..	..	..	..	..
1200 Corporate	..	160	437	574	691	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	0	0	1	2	..	..	..	..	..
4100 Recurrent taxes on immovable property	1	2	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	892	2 273	4 220	5 099	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	869	2 235	4 164	5 027	..	..	..	..	..
5110 General taxes	..	635	1 584	2 913	3 552	..	..	..	..	..
5120 Taxes on specific goods and services	..	234	651	1 252	1 475	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	24	38	56	72	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	1 539	4 145	6 235	7 630	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	559	1 864	4 338	5 752
2100 Employees	17	154	873	1 156
2200 Employers	537	1 522	2 916	3 894
2300 Self-employed or non-employed	4	188	549	702
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	25	72	125	135	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	25	71	124	133	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	1	1	2	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	23	17	18	24	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities	..	23	17	18	24	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	48	89	143	159	..	559	1 864	4 338	5 752

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212820>

Table 6.26. New Zealand, tax revenues by sub-sectors of government

Million NZD

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	2 296	21 253	37 379	44 723	56 173	..	..	..	..	..
1100 Of individuals	1 874	15 626	24 373	30 297	37 467	..	..	..	..	..
1200 Corporate	407	4 122	9 957	11 407	15 559	..	..	..	..	..
1300 Unallocable between 1100 and 1200	16	1 505	3 049	3 019	3 147	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	83	218	86	84	105	..	..	..	..	..
4100 Recurrent taxes on immovable property	3	-1	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	54	3	3	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	25	216	83	84	105	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	807	11 395	18 744	31 146	36 981	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	770	10 833	17 792	29 551	35 081	..	..	..	..	..
5110 General taxes	311	7 895	14 133	24 587	29 521	..	..	..	..	..
5120 Taxes on specific goods and services	459	2 938	3 659	4 964	5 560	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	37	562	952	1 595	1 900	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	14	2	2	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	14	2	2	..	..	..	..	..
Total tax revenue	3 186	32 866	56 223	75 955	93 261	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	237	1 646	2 825	4 962	5 717	0	0	0	0	0
4100 Recurrent taxes on immovable property	237	1 646	2 825	4 962	5 717	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	0
5000 Taxes on goods and services	29	184	310	582	864	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	18	33	30	33	190	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	18	33	30	33	190	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	0
5200 Taxes on use of goods and perform activities	11	151	280	549	674	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	0	0	..	..	..	0	0
6200 Other	..	..	..	0	0	..	..	..	0	0
Total tax revenue	266	1 830	3 135	5 544	6 581	0	0	0	0	0

.. Not available

StatLink  <https://doi.org/10.1787/888934212896>

Table 6.27. Norway, tax revenues by sub-sectors of government

Million NOK

	Central government ¹					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	6 495	67 402	316 851	314 792	398 158	..	..	..	..	..
1100 Of individuals	5 424	38 059	87 503	174 617	168 601	..	..	..	..	..
1200 Corporate	1 071	29 343	229 348	140 175	229 557	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	1 341	6 013	173 151	325 130	356 610	..	..	..	..	..
2100 Employees	331	1 233	58 320	112 662	124 499	..	..	..	..	..
2200 Employers	1 010	4 780	104 794	190 923	208 153	..	..	..	..	..
2300 Self-employed or non-employed	0	0	10 037	21 545	23 958	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	1 976	..	..	..	..	..
4000 Taxes on property	771	3 497	11 178	12 209	16 652	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	490	1 172	4 741	3 488	7 010	..	..	..	..	..
4300 Estate, inheritance and gift taxes	146	975	1 768	295	73	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	1 350	4 669	8 426	9 569	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	25 056	141 645	232 462	359 255	410 098	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	24 367	134 965	220 898	342 410	392 783	..	..	..	..	..
5110 General taxes	13 670	81 772	153 820	256 029	297 918	..	..	..	..	..
5120 Taxes on specific goods and services	10 697	53 193	67 078	86 381	94 865	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	689	6 680	11 564	16 845	17 315	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	130	15	0	0	0	..	..	..	..	..
6100 Paid solely by business	124	1	..	..	..	..	..	..	..	..
6200 Other	6	14	..	..	..	..	..	..	..	..
Total tax revenue	33 793	218 572	733 642	1 011 386	1 183 494	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	13 725	67 978	100 512	160 582	184 758	2 728	0	0	0	0
1100 Of individuals	12 877	61 784	100 512	160 582	184 758	2 728	..	..	..	..
1200 Corporate	848	6 194	0	0	0	0	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	..	..	..	..
2000 Social security contributions	0	0	0	0	0	15 224	84 563	0	0	0
2100 Employees	..	..	..	..	..	2 949	30 417	..	..	..
2200 Employers	..	..	..	..	..	11 315	48 396	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	960	5 750	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	772	7 352	10 283	21 812	27 278	0	0	0	0	0
4100 Recurrent taxes on immovable property	278	2 792	4 324	11 177	14 205	..	..	..	..	..
4200 Recurrent taxes on net wealth	494	4 560	5 959	10 635	13 073	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	431	2 281	1 574	1 676	51	267	0	0	0
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	51	267	..	..	..
5110 General taxes	0	0	0	0	0	0	0	..	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	51	267	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	..	..	..
5200 Taxes on use of goods and perform activities	0	431	2 281	1 574	1 676	0	0	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	..	..	..
6000 Other taxes	432	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	432	..	..	..	..	..	..	..	..	..
Total tax revenue	14 929	75 761	113 076	183 968	213 712	18 003	84 830	0	0	0

.. Not available

1. The Norwegian National Insurance has been integrated into the Central government sector from the year 2000 onwards.

StatLink  <https://doi.org/10.1787/888934212915>

Table 6.28. Poland, tax revenues by sub-sectors of government

Million PLN

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	32 774	40 398	71 381	95 153	..	..	..	..	..
1100 Of individuals	..	23 937	24 518	45 462	60 583	..	..	..	..	..
1200 Corporate	..	8 837	15 880	25 919	34 570	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	831	2 555	4 028	4 720	..	..	..	..	..
4000 Taxes on property	..	0	0	0	0	..	..	..	..	..
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	..	43 483	120 438	207 070	269 132	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	42 863	120 036	203 244	264 330	..	..	..	..	..
5110 General taxes	..	21 051	75 783	125 836	172 210	..	..	..	..	..
5120 Taxes on specific goods and services	..	21 812	44 253	77 408	92 120	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	620	402	3 826	4 802	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	99	18	0	0	..	..	..	..	..
6100 Paid solely by business	..	0	0	..	..	..	..	..	..	..
6200 Other	..	99	18	..	..	..	..	..	..	..
Total tax revenue	..	77 187	163 409	282 479	369 005	..	..	..	..	..
		Local government				Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	4 896	23 093	45 697	61 831	..	0	0	0	0
1100 Of individuals	..	4 427	17 916	38 512	52 076	..	..	..	..	..
1200 Corporate	..	469	5 177	7 185	9 755	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	38 260	120 296	223 482	277 670
2100 Employees	16 486	49 644	91 163	115 821
2200 Employers	19 097	46 256	87 616	108 672
2300 Self-employed or non-employed	2 677	24 396	44 703	53 177
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	4 370	14 723	24 637	27 851	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	3 579	12 718	22 206	24 326	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	44	242	246	299	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	747	1 763	2 185	3 226	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 340	3 368	4 139	4 181	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities	..	1 340	3 368	4 139	4 181	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	158	278	647	1 080	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	..	..	..	..	..	..
6200 Other	..	158	278	647	1 080	..	..	..	..	..
Total tax revenue	..	10 764	41 462	75 120	94 943	..	38 260	120 296	223 482	277 670

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212934>

Table 6.29. Portugal, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	81	6 557	11 506	17 516	18 829	..	..	..	..	..
1100 Of individuals	..	4 691	7 757	12 316	12 498	..	..	..	..	..
1200 Corporate	..	1 866	3 705	5 199	6 331	..	..	..	..	..
1300 Unallocable between 1100 and 1200	81	0	43	0	0	..	..	..	..	..
2000 Social security contributions	0	1 560	1 887	2 064	2 112	..	..	..	..	..
2100 Employees	..	941	1 629	1 867	1 926	..	..	..	..	..
2200 Employers	..	619	259	198	186	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	12	0	0	0	0	..	..	..	..	..
4000 Taxes on property	12	226	261	202	378	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	6	144	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	4	57	25	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	7	169	236	196	233	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	198	10 402	19 638	21 488	25 552	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	187	10 195	19 220	20 881	24 619	..	..	..	..	..
5110 General taxes	52	5 481	11 846	13 745	16 301	..	..	..	..	..
5120 Taxes on specific goods and services	135	4 714	7 374	7 136	8 317	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	12	178	375	594	927	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	30	43	13	6	..	..	..	..	..
6000 Other taxes	2	98	252	578	676	..	..	..	..	..
6100 Paid solely by business	1	18	160	341	411	..	..	..	..	..
6200 Other	0	81	92	237	265	..	..	..	..	..
Total tax revenue	304	18 844	33 544	41 849	47 547	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	0	307	725	1 246	1 284	0	0	0	0	0
1100 Of individuals	..	156	298	832	814	..	..	..	..	..
1200 Corporate	..	151	427	414	471	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	2	7	19	0	161	5 267	11 100	14 099	17 015
2100 Employees	..	2	7	19	0	62	2 100	4 053	5 106	5 764
2200 Employers	..	0	0	0	0	97	3 167	7 047	8 993	11 251
2300 Self-employed or non-employed	..	0	0	0	0	2	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	599	1 532	2 105	2 485	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	310	827	1 529	1 501	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	1	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	289	704	576	984	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	499	971	1 132	1 363	0	335	823	1 179	1 065
5100 Taxes on production, sale, transfer, etc	0	442	837	876	1 079	..	335	823	1 179	1 056
5110 General taxes	0	318	563	629	740	..	276	592	994	824
5120 Taxes on specific goods and services	0	124	273	247	339	..	59	231	184	232
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	0	57	133	256	285	..	0	0	0	10
5300 Unallocable between 5100 and 5200	0	0	1	0	0	..	0	0	0	0
6000 Other taxes	0	3	28	2	4	0	1	3	0	0
6100 Paid solely by business	..	0	25	0	0	..	0	0	..	..
6200 Other	..	3	3	2	4	..	1	3	..	..
Total tax revenue	0	1 410	3 262	4 504	5 137	161	5 603	11 926	15 278	18 081

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212953>

Table 6.30. Slovak Republic, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	1 993	2 968	5 542	6 370	..	..	..	..	..
1100 Of individuals	..	695	1 496	2 464	3 218	..	..	..	..	..
1200 Corporate	..	1 166	1 345	2 917	2 943	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	132	128	162	209	..	..	..	..	..
2000 Social security contributions	..	85	240	253	410	..	..	..	..	..
2100 Employees	..	10	104	58	99	..	..	..	..	..
2200 Employers	..	75	136	195	309	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	1	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	27	28	0	0	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	8	9	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	2	1	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	16	18	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	2 782	6 031	8 974	10 428	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	2 594	5 773	8 442	9 847	..	..	..	..	..
5110 General taxes	..	1 616	3 880	5 423	6 319	..	..	..	..	..
5120 Taxes on specific goods and services	..	978	1 893	3 020	3 528	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	189	256	532	581	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	2	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	4 887	9 267	14 770	17 208	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals	..	0	0	0	0	..	0	0	0	0
1200 Corporate	..	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	0	0	0	0
2000 Social security contributions	..	0	0	0	0	..	2 817	6 037	10 643	12 828
2100 Employees	0	0	..	540	1 377	2 352	3 163
2200 Employers	0	0	..	1 774	3 356	6 124	7 561
2300 Self-employed or non-employed	0	0	..	503	1 304	2 168	2 103
2400 Unallocable between 2100, 2200 and 2300	0	0	..	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	84	220	335	369	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	72	220	335	369	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	12	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	17	198	182	193	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	10	9	12	16	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	10	9	12	16	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	94	17	16	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	6	95	153	161	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	101	418	517	562	..	2 817	6 037	10 643	12 828

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934212972>

Table 6.31. Slovenia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	479	1 828	1 528	2 157	..	..	..	..	..
1100 Of individuals	..	413	1 029	958	1 269	..	..	..	..	..
1200 Corporate	..	54	795	568	886	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	12	5	2	2	..	..	..	..	..
2000 Social security contributions	..	38	42	59	72	..	..	..	..	..
2100 Employees	..	20	24	31	37	..	..	..	..	..
2200 Employers	..	17	15	23	28	..	..	..	..	..
2300 Self-employed or non-employed	..	1	3	5	6	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	14	521	20	22	..	..	..	..	..
4000 Taxes on property	..	5	3	2	2	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	3	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	5	0	2	1	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 554	3 805	5 541	6 248	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	1 524	3 624	5 203	5 844	..	..	..	..	..
5110 General taxes	..	1 192	2 467	3 222	3 768	..	..	..	..	..
5120 Taxes on specific goods and services	..	332	1 156	1 981	2 076	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	31	181	338	404	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	2 090	6 199	7 150	8 500	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	194	559	1 019	1 173	..	0	0	0	0
1100 Of individuals	..	192	556	1 019	1 173	..	..	..	..	..
1200 Corporate	..	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	2	2	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	1 795	4 354	5 924	7 009
2100 Employees	812	2 124	2 879	3 452
2200 Employers	806	1 579	2 112	2 562
2300 Self-employed or non-employed	177	652	933	995
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	2	0	0	0	..	0	0	0	0
4000 Taxes on property	..	53	167	239	275	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	37	122	199	223	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1	5	8	10	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	12	40	29	40	..	..	..	..	..
4500 Non-recurrent taxes	..	3	0	3	2	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	7	91	96	93	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	7	43	57	58	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	7	43	57	58	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	48	39	35	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	256	817	1 354	1 541	..	1 795	4 354	5 924	7 009

.. Not available

Note: Including taxes collected on behalf of the European Union.

Table 6.32. Spain, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	1 388	38 846	71 598	62 198	71 685	..	588	19 503	34 814	43 391
1100 Of individuals	897	31 789	38 219	39 659	43 774	..	457	19 104	34 600	43 127
1200 Corporate	490	7 057	33 379	22 539	27 911	..	131	399	214	264
1300 Unallocable between 1100 and 1200	1	0	0	0	0	..	0	0	0	0
2000 Social security contributions	0	2 027	3 027	3 505	3 484	..	0	0	0	0
2100 Employees	..	1 017	1 369	1 541	1 438	..	..	..	..	..
2200 Employers	..	1 010	1 658	1 964	2 046	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	0	0	0	0
4000 Taxes on property	421	405	77	1 197	445	..	4 050	19 031	10 286	12 694
4100 Recurrent taxes on immovable property	1	3	5	4	5	..	0	2	38	39
4200 Recurrent taxes on net wealth	0	166	38	32	57	..	419	1 246	961	1 146
4300 Estate, inheritance and gift taxes	56	1	24	222	143	..	835	2 315	2 454	2 412
4400 Taxes on financial and capital transactions	364	235	10	6	6	..	2 796	15 468	6 833	9 097
4500 Non-recurrent taxes	0	0	0	933	234	..	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	..	0	0	0	0
5000 Taxes on goods and services	1 609	32 388	71 536	89 031	98 039	..	2 556	7 956	6 553	7 722
5100 Taxes on production, sale, transfer, etc	1 599	32 206	70 895	87 536	96 298	..	2 387	7 637	6 022	7 127
5110 General taxes	990	20 331	51 583	61 839	70 615	..	786	1 980	2 571	3 006
5120 Taxes on specific goods and services	608	11 875	19 312	25 697	25 683	..	1 601	5 657	3 451	4 121
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	10	182	641	1 495	1 741	..	169	319	531	595
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	0	0	0	0
6000 Other taxes	0	0	0	101	156	..	0	1	19	11
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	0	0	0	101	156	..	0	1	19	11
Total tax revenue	3 418	73 666	146 238	156 032	173 809	..	7 194	46 491	51 672	63 818

	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	175	2 514	4 892	5 633	6 916	0	0	0	0	0
1100 Of individuals	131	2 137	3 426	4 637	5 414	..	..	..	..	..
1200 Corporate	0	377	1 466	996	1 502	..	..	..	..	..
1300 Unallocable between 1100 and 1200	44	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	3 367	49 851	106 040	119 330	137 750
2100 Employees	..	..	..	..	..	645	7 372	15 332	17 242	20 201
2200 Employers	..	..	..	..	..	2 722	35 137	77 989	86 024	101 271
2300 Self-employed or non-employed	..	..	..	..	..	0	7 342	12 719	16 064	16 278
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	26	3 759	8 869	16 372	17 173	0	0	0	0	0
4100 Recurrent taxes on immovable property	26	2 754	6 038	12 581	13 199	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	177	431	911	983	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	19	79	114	132	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	166	423	145	207	..	..	..	..	..
4500 Non-recurrent taxes	0	643	1 898	2 621	2 652	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	104	6 072	12 810	13 067	14 536	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	104	1 976	5 946	6 846	7 736	..	..	..	..	..
5110 General taxes	95	1 805	4 186	5 068	5 837	..	..	..	..	..
5120 Taxes on specific goods and services	10	171	1 760	1 778	1 899	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	4 096	6 864	6 221	6 800	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	8	6	69	37	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	8	6	69	37	..	0	0	0	0
Total tax revenue	305	12 353	26 577	35 141	38 662	3 367	49 851	106 040	119 330	137 750

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934213010>

Table 6.33. Sweden, tax revenues by sub-sectors of government

Million SEK

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	28 216	72 342	100 767	21 820	34 827	..	..	..	..	..
1100 Of individuals	25 626	22 541	-1 222	-102 059	-102 620	..	..	..	..	..
1200 Corporate	2 590	49 801	101 989	123 878	137 447	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions¹	0	50 560	212 964	180 723	206 593	..	..	..	..	..
2100 Employees	..	0	0	0	0	..	..	..	..	..
2200 Employers	..	49 222	209 370	179 056	205 392	..	..	..	..	..
2300 Self-employed or non-employed	..	1 338	4 639	1 875	1 710	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	-1 044	-209	-509	..	..	..	..	..
3000 Taxes on payroll and workforce	5 723	17 800	62 432	194 121	245 036	..	..	..	..	..
4000 Taxes on property	1 469	23 260	40 116	27 917	27 792	..	..	..	..	..
4100 Recurrent taxes on immovable property	11	15 263	25 139	16 509	15 167	..	..	..	..	..
4200 Recurrent taxes on net wealth	647	3 583	4 998	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	335	1 388	1 092	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	476	3 026	8 887	11 408	12 625	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	31 985	237 720	355 413	511 387	590 449	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	29 820	233 671	344 393	492 635	570 614	..	..	..	..	..
5110 General taxes	15 806	166 557	250 470	382 712	445 799	..	..	..	..	..
5120 Taxes on specific goods and services	14 014	67 114	93 924	109 923	124 815	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 165	4 049	11 019	18 752	19 835	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	260	1 438	1 347	1 356	1 926	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	260	1 438	1 347	1 356	1 926	..	..	..	..	..
Total tax revenue	67 653	404 489	773 040	937 323	1 106 622	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	38 415	265 068	435 577	635 719	726 221	0	0	0	0	0
1100 Of individuals	35 269	265 068	435 577	635 719	726 221	..	..	..	..	..
1200 Corporate	3 146	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions¹	0	0	0	0	0	25 756	186 992	151 019	224 129	256 745
2100 Employees	..	..	..	..	..	0	28 989	74 178	108 356	123 661
2200 Employers	..	..	..	..	..	24 203	154 154	74 377	112 589	129 962
2300 Self-employed or non-employed	..	..	..	..	..	1 553	3 849	2 464	3 183	3 122
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	15 935	18 050	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	..	..	15 935	18 050	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	..	..	..	..	..
5000 Taxes on goods and services	149	786	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	119	732	0	0	0	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	119	732	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	30	54	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	0
Total tax revenue	38 564	265 854	435 577	651 654	744 271	25 756	186 992	151 019	224 129	256 745

.. Not available

Note: Including taxes collected on behalf of the European Union.

1. From 1985, social security contributions are classified using the SNA definition of Social security Funds which means that a proportion of these payments are shown under the heading of Central Government. Prior to that year, all such payments were classified under the heading of Social Security.

Table 6.34. Switzerland, tax revenues by sub-sectors of government
Million CHF

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	3 422	10 468	16 341	26 841	30 960	7 756	19 408	26 544	34 686	37 176
1100 Of individuals	2 712	5 699	7 823	10 567	11 337	6 342	16 182	21 289	27 185	28 821
1200 Corporate	710	2 678	4 519	9 731	11 275	1 414	2 628	4 627	6 294	7 008
1300 Unallocable between 1100 and 1200	0	2 092	4 000	6 543	8 347	0	598	628	1 207	1 347
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	463	1 703	2 703	1 674	1 413	1 428	4 116	5 523	7 191	8 116
4100 Recurrent taxes on immovable property	0	0	0	0	0	60	162	230	349	347
4200 Recurrent taxes on net wealth	89	0	0	0	0	988	2 467	3 683	4 992	5 653
4300 Estate, inheritance and gift taxes	0	0	0	0	0	270	974	824	964	1 058
4400 Taxes on financial and capital transactions	374	1 703	2 703	1 674	1 413	110	103	157	177	212
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	411	629	709	847
5000 Taxes on goods and services	7 431	20 257	28 941	36 076	37 188	795	1 706	2 373	2 883	2 992
5100 Taxes on production, sale, transfer, etc	7 431	19 763	27 114	33 093	33 788	154	266	447	604	599
5110 General taxes	3 205	12 428	18 429	22 791	23 042	0	0	0	0	0
5120 Taxes on specific goods and services	4 226	7 335	8 685	10 302	10 746	154	236	410	584	579
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	29	37	20	20
5200 Taxes on use of goods and perform activities	0	494	1 827	2 983	3 400	641	1 440	1 927	2 280	2 393
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	75	0	19	23	230	358
6100 Paid solely by business	..	..	..	..	0	..	6	7	64	88
6200 Other	..	..	..	..	75	..	13	16	165	270
Total tax revenue	11 316	32 428	47 986	64 590	69 636	9 979	25 249	34 462	44 990	48 642
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	6 403	15 575	18 091	22 849	24 722	0	0	0	0	0
1100 Of individuals	5 398	13 340	15 326	18 625	19 609	..	..	..	..	..
1200 Corporate	1 005	1 624	2 316	3 418	3 933	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	611	450	806	1 179	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	8 111	27 831	32 318	44 073	45 861
2100 Employees	..	..	..	..	..	3 589	13 021	15 125	20 436	21 356
2200 Employers	..	..	..	..	..	3 618	13 032	15 139	20 468	21 394
2300 Self-employed or non-employed	..	..	..	..	..	840	1 778	2 053	3 169	3 111
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	64	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 068	2 614	3 251	4 262	4 763	0	0	0	0	0
4100 Recurrent taxes on immovable property	182	443	588	789	817	..	..	..	..	..
4200 Recurrent taxes on net wealth	809	1 873	2 393	3 091	3 549	..	..	..	..	..
4300 Estate, inheritance and gift taxes	27	89	79	124	116	..	..	..	..	..
4400 Taxes on financial and capital transactions	50	42	38	52	56	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	168	153	206	225	..	..	..	..	..
5000 Taxes on goods and services	22	97	78	133	171	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	17	55	26	63	74	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	17	29	20	15	17	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	25	6	48	58	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	42	52	70	96	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	164	223	569	596	0	0	0	0	0
6100 Paid solely by business	..	49	67	277	290	..	..	..	..	..
6200 Other	..	115	156	292	306	..	..	..	..	..
Total tax revenue	7 493	18 451	21 643	27 813	30 253	8 111	27 831	32 318	44 073	45 861

.. Not available

Table 6.35. Turkey, tax revenues by sub-sectors of government

Million TRY

Million TRY

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	433	30 324	104 699	191 688	..	..	..	..	..
1100 Of individuals	..	330	20 458	75 426	122 312	..	..	..	..	..
1200 Corporate	..	103	9 866	29 272	69 376	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	49	3 626	20 211	26 475	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1	78	379	815	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	29	3 548	19 832	25 660	..	..	..	..	..
4500 Non-recurrent taxes	..	19	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	574	71 956	231 227	322 711	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	567	69 266	222 702	310 851	..	..	..	..	..
5110 General taxes	..	475	30 343	107 451	156 385	..	..	..	..	..
5120 Taxes on specific goods and services	..	92	38 923	115 251	154 466	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	8	2 691	8 526	11 860	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	259	4 181	3 779	4 159	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	259	4 181	3 779	4 159	..	..	..	..	..
Total tax revenue	..	1 316	110 088	359 915	545 033	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	..	63	4 011	14 445	25 978	..	0	0	0	0
1100 Of individuals	..	48	2 706	10 330	16 681	..	..	..	..	..
1200 Corporate	..	15	1 305	4 116	9 297	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	212	35 321	170 282	269 932
2100 Employees	82	12 128	64 214	101 666
2200 Employers	110	16 132	95 067	151 373
2300 Self-employed or non-employed	19	7 061	11 001	16 893
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	4	1 627	8 371	12 466	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	1 148	5 882	8 703	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	10	56	106	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	4	469	2 433	3 657	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	84	5 649	28 737	42 271	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	82	5 295	27 560	40 604	..	..	..	..	..
5110 General taxes	..	69	4 014	13 619	22 231	..	..	..	..	..
5120 Taxes on specific goods and services	..	13	1 281	13 940	18 374	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	354	1 177	1 667	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	73	721	4 971	5 805	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	73	721	4 971	5 805	..	..	..	..	..
Total tax revenue	..	224	12 008	56 525	86 520	..	212	35 321	170 282	269 932

.. Not available

Table 6.36. United Kingdom, tax revenues by sub-sectors of government

Million GBP

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	16 716	92 147	177 149	223 355	249 059	..	..	..	..	..
1100 Of individuals	14 936	71 973	130 135	168 873	192 765	..	..	..	..	..
1200 Corporate	2 310	20 174	47 014	54 482	56 294	..	..	..	..	..
1300 Unallocable between 1100 and 1200	-530	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	-1	0	0	0	2 604	..	..	..	..	..
4000 Taxes on property	619	15 730	32 583	46 622	52 766	..	..	..	..	..
4100 Recurrent taxes on immovable property	44	12 369	19 523	28 389	30 811	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	307	1 441	3 150	4 442	5 301	..	..	..	..	..
4400 Taxes on financial and capital transactions	266	1 920	9 910	13 791	16 654	..	..	..	..	..
4500 Non-recurrent taxes	2	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	8 982	85 507	136 758	204 693	226 569	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	8 502	81 175	131 362	197 250	218 472	..	..	..	..	..
5110 General taxes	3 515	47 539	84 649	133 064	149 078	..	..	..	..	..
5120 Taxes on specific goods and services	4 987	33 636	46 713	64 186	69 394	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	698	4 332	5 396	7 443	8 097	..	..	..	..	..
5300 Unallocable between 5100 and 5200	-218	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	26 316	193 384	346 490	474 670	530 998	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	6 540	44 397	84 459	114 067	134 986
2100 Employees	..	..	..	..	..	2 562	18 646	35 159	44 454	52 055
2200 Employers	..	..	..	..	..	4 068	24 210	46 475	66 491	79 240
2300 Self-employed or non-employed	..	..	..	..	..	195	1 541	2 825	3 122	3 691
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	-285	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	4 127	9 303	21 255	29 943	35 650	0	0	0	0	0
4100 Recurrent taxes on immovable property	3 978	9 303	21 255	29 796	35 348	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	147	302	..	..	..	..	..
4600 Other recurrent taxes on property	149	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	0	..	..	..	..	..	..	..
Total tax revenue	4 127	9 303	21 255	29 943	35 650	6 540	44 397	84 459	114 067	134 986

.. Not available

Note: Including taxes collected on behalf of the European Union.

StatLink  <https://doi.org/10.1787/888934213086>

Table 6.37. United States, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	163 072	750 144	1 268 412	1 882 708	1 795 260	25 509	157 598	275 728	391 102	436 954
1100 Of individuals	122 386	594 213	948 921	1 553 620	1 647 896	..	128 429	226 576	343 104	387 288
1200 Corporate	40 686	155 931	319 490	329 088	147 363	..	29 169	49 152	47 998	49 666
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	1 750	2 169
4000 Taxes on property	4 613	14 948	24 989	20 191	22 871	3 284	16 880	28 808	31 016	34 978
4100 Recurrent taxes on immovable property	0	0	0	0	0	1 451	7 240	9 037	13 288	14 917
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	4 611	14 948	24 989	20 191	22 871	1 418	5 061	5 322	5 088	5 347
4400 Taxes on financial and capital transactions	2	0	0	0	0	415	2 386	11 711	8 614	10 195
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	2 193	2 738	4 025	4 519
5000 Taxes on goods and services	20 773	75 553	99 411	140 342	160 821	52 032	232 033	377 795	502 508	562 656
5100 Taxes on production, sale, transfer, etc	20 442	75 553	99 411	140 342	160 821	43 960	200 495	323 137	438 456	490 150
5110 General taxes	0	0	0	0	0	24 916	135 132	218 917	289 875	321 450
5120 Taxes on specific goods and services	20 442	75 553	99 411	140 342	160 821	19 044	65 363	104 220	148 581	168 700
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	331	0	0	0	0	8 072	31 538	54 658	64 051	72 506
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	188 458	840 645	1 392 812	2 043 241	1 978 952	80 825	406 511	682 331	926 376	1 036 758
	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
1000 Taxes on income, profits and capital gains	2 635	15 795	28 272	39 437	42 382	0	0	0	0	0
1100 Of individuals	..	13 308	22 481	31 228	33 637	..	..	..	..	..
1200 Corporate	..	2 487	5 791	8 209	8 745	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	85 039	510 476	831 410	1 125 542	1 250 370
2100 Employees	..	..	..	..	..	36 382	221 800	362 829	502 446	568 322
2200 Employers	..	..	..	..	..	45 241	261 805	423 936	561 881	616 078
2300 Self-employed or non-employed	..	..	..	..	..	3 416	26 871	44 645	61 215	65 970
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	50 040	197 392	359 344	488 331	559 829	0	0	0	0	0
4100 Recurrent taxes on immovable property	50 040	195 339	342 203	477 020	547 082	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	30	114	226	294	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	50	13 570	6 266	6 928	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	1 973	3 457	4 818	5 526	..	..	..	..	..
5000 Taxes on goods and services	8 389	57 507	108 696	151 277	163 457	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6 518	42 269	76 976	117 939	126 167	..	..	..	..	..
5110 General taxes	4 322	29 316	53 842	85 591	90 455	..	..	..	..	..
5120 Taxes on specific goods and services	2 196	12 953	23 134	32 348	35 712	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 871	15 238	31 720	33 338	37 289	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	61 064	270 695	496 313	679 045	765 668	85 039	510 476	831 410	1 125 542	1 250 370

.. Not available

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Annex A.

The OECD Classification of Taxes and Interpretative Guide

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A.1 The OECD Classification of Taxes

1. **1000. Taxes on income, profits and capital gains**
 1100. Taxes on income, profits and capital gains of individuals
 1110. On income and profits
 1120. On capital gains
 1200. Corporate taxes on income, profits and capital gains
 1210. On income and profits
 1220. On capital gains
 1300. Unallocable as between 1100 and 1200
2. **2000. Social security contributions**
 2100. Employees
 2110. On a payroll basis
 2120. On an income tax basis
 2200. Employers
 2210. On a payroll basis
 2220. On an income tax basis
 2300. Self-employed or non-employed
 2310. On a payroll basis
 2320. On an income tax basis
 - 2400 Unallocable as between 2100, 2200 and 2300
 2410. On a payroll basis
 2420. On an income tax basis
3. **3000. Taxes on payroll and workforce**
4. **4000. Taxes on property**
 4100. Recurrent taxes on immovable property
 4110. Households
 4120. Other
 - 4200 Recurrent taxes on net wealth
 4210. Individual
 4220. Corporate
 4300. Estate, inheritance and gift taxes
 4310. Estate and inheritance taxes
 4320. Gift taxes
 4400. Taxes on financial and capital transactions

4500. Other non-recurrent taxes on property

4510. On net wealth

4520. Other non-recurrent taxes

4600. Other recurrent taxes on property

5. **5000. Taxes on goods and services**

5100. Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services

5110. General taxes

5111. Value added taxes

5112. Sales taxes

5113. Turnover and other general taxes on goods and services

5120. Taxes on specific goods and services

5121. Excises

5122. Profits of fiscal monopolies

5123. Customs and import duties

5124. Taxes on exports

5125. Taxes on investment goods

5126 . Taxes on specific services

5127. Other taxes on international trade and transactions

5128. Other taxes on specific goods and services

5130. Unallocable as between 5110 and 5120

5200. Taxes on use of goods, or on permission to use goods or perform activities

5210. Recurrent taxes

5211. Paid by households in respect of motor vehicles

5212. Paid by others in respect of motor vehicles

5213. Other recurrent taxes

5220. Non-recurrent taxes

5300. Unallocable as between 5100 and 5200

6. **6000. Other taxes**

6100. Paid solely by business

6200. Paid by other than business or unidentifiable

A.2 Coverage

General criteria

1. In the OECD classification the term “taxes” is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.
2. The term “tax” does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.
3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).¹ In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.
4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as “extra-budgetary funds” or “decentralised agencies.”
5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60-61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §101).
6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.² Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).
7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,³ they are shown in Table 5.39 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

Social security contributions

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either required or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be ‘unrequited’ and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term ‘unrequited’ in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

Fees, user charges and licence fees

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as required and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as ‘unrequited’:

- a) where the charge greatly exceeds the cost of providing the service;
- b) where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);

- c) where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);
- d) where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.⁴

14. A list of the main fees and charges in question and their normal⁵ treatment in this publication is as follows:

Non-tax revenues:	court fees; driving licence fees; harbour fees; passport fees; radio and television licence fees where public authorities provide the service
Taxes within heading 5200	permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes

15. In practice it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

Royalties

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as ‘royalties’ but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000).

In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

Fines and penalties

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

A.3 Basis of reporting

Accrual reporting

21. The data reported in this publication for recent years are predominantly recorded on an accrual basis, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

The distinction between tax and expenditure provisions⁶

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.⁷ A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits⁸ is to distinguish between the ‘tax expenditure component’,⁹ which is that portion of the credit that is used to reduce or eliminate a taxpayer’s liability, and the ‘transfer component’, which is the portion that exceeds the taxpayer’s liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

Calendar and fiscal years

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

A.4 General classification criteria

The main classification criteria

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §83). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400¹⁰ and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

Classification of taxpayers

31. In certain sub-headings distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

a) Between individuals and corporations in relation to income and net wealth taxes

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.¹¹ The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses¹² to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

b) Between households and others in relation to taxes on immovable property

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

c) Between households and others in relation to motor vehicle licences

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

d) Between business and others in relation to the residual taxes (6000)

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under 'business'. The rest of the taxes which are included under the heading 6000 are shown as 'other' or non-identified.

Surcharges

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

Unidentifiable tax receipts and residual sub-headings

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

- a) The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5130, 5300 or 6200).
- b) It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.
- c) Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

A.5 Commentaries on items of the list

1000 — Taxes on income, profits and capital gains

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

- a) taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §83;
- b) taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));
- c) compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);
- d) receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

Treatment of credits under imputation systems

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,¹³ part of the tax on the company's profits is available

to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

1120 and 1220 — Taxes on capital gains

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

2000 — Social security contributions

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ('on a payroll basis') or on net income after deductions and exemptions for personal circumstances ('on an income tax basis'), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.38 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.¹⁴ Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes 'imputed' contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

3000 — Taxes on payroll and workforce

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

4000 — Taxes on property

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

- a) taxes on capital gains resulting from the sale of a property (1120 or 1220);
- b) taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;

- c) taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);
- d) taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);
- e) taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);
- f) taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

4100 — Recurrent taxes on immovable property

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, (for example size or location) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(b) above.

4200 — Recurrent taxes on net wealth

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(a) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

4300 — Estate, inheritance and gift taxes

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).¹⁵ Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

4400 — Taxes on financial and capital transactions

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of securities, taxes on cheques, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

- a) taxes on the use of goods or property or permission to perform certain activities (5200);
- b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);
- c) taxes on capital gains (1000);
- d) recurrent taxes on immovable property (4100);
- e) recurrent taxes on net wealth (4200);
- f) once-and-for-all levies on property or wealth (4500).

4500 — Other non-recurrent taxes on property

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

4600 — Other recurrent taxes on property

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

5000 — Taxes on goods and services

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

- a) multi-stage cumulative taxes;
- b) general sales taxes — whether levied at manufacture/production, wholesale or retail level;
- c) value-added taxes;
- d) excises;
- e) taxes levied on the import and export of goods;
- f) taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;
- g) taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

5110 — General taxes on goods and services

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

5111 — Value-added taxes

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

5112 — Sales taxes

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

5113 — Turnover and other general taxes on goods and services

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

5120 — Taxes on specific goods and services

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

5121 — Excises

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength,

or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

5122 — Profits of fiscal monopolies

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

5123 — Customs and other import duties

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.¹⁶ Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

5124 — Taxes on exports

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these

amounts are identifiable, they are shown in this heading. This heading does not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

5125 — Taxes on investment goods

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

5126 — Taxes on specific services

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes levied on the gross income of companies providing the service (e.g., gross insurance premiums or gambling stakes received by the company) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.
- Payments to made to the smaller long-standing schemes for insuring 'retail' deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

- a) taxes on services forming part of a general tax on goods and services (5110);
- b) taxes on electricity, gas and energy (5121 as excises);
- c) taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);¹⁷

- d) taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions).

5127 — Other taxes on international trade and transactions

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

5128 — Other taxes on specific goods and services

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unidentifiable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

5200 — Taxes on use of goods or on permission to use goods or perform activities

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the ‘use’ of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

- a) taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §83;
- b) taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets,

5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs and on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are user taxes on motor vehicles paid by households (5211) and those paid by others (5212). Sub-heading 5213 covers dog licences and user charges for permission to perform activities such as selling meat or liquor when the levies are on a recurring basis. It also covers recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction (e.g., the granting of the licence is not accompanied by the right to use a specific area which is owned by government).

5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities

82. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

83. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

6000 — Other taxes

84. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

A.6 Conciliation with National Accounts

85. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

A.7 Memorandum item on the financing of social security benefits

86. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.38 of the Report):

- a) Taxes of 2000 series.
- b) Taxes earmarked for social security benefits.
- c) Voluntary contributions to the government.
- d) Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

A.8 Memorandum item on identifiable taxes paid by government

87. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.39 of the Report).

A.9 Relation of OECD classification of taxes to national accounting systems

88. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

89. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

- a) OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);
- b) there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);
- c) OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;
- d) there are differences in the treatment of non-wastable tax credits

90. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);
- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);
- actual social contributions (D.611 and D613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

91. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §89 above) also apply to the GFS. In addition the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

A.11 Comparison of the OECD classification of taxes with other international classifications

92. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

- a) System of National Accounts (2008 SNA);
- b) European System of Accounts (2010 ESA);
- c) IMF Government Finance Statistics Manual (GFSM2014).

93. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

	OECD Classification		2008 SNA	2010 ESA	GFSM2014
1000	Taxes on income, profits and capital gains				
	1100	Individuals			
		1110 Income and profits	D51-8.61a	D51A	1111
		1120 Capital gains	D51-8.61c, d	D51C, D	1111
	1200	Corporations			
		1210 Income and profits	D51-8.61b	D51B	1112
		1220 Capital gains	D51-8.61c	D51C	1112
	1300	Unallocable as between 1100 and 1200			1113
2000	Social security contributions				
	2100	Employees	D613-8.85	D613	1211
	2200	Employers	D611-8.83	D611	1212
	2300	Self-employed, non-employed	D613-8.85	D613	1213
	2400	Unallocable as between 2100, 2200 and 2300			1214
3000	Taxes on payroll and workforce		D29-7.97a	D29C	112
4000	Taxes on property				
	4100	Recurrent taxes on immovable property			
		4110 Households	D59-8.63a	D59A	1131
		4120 Other	D29-7.97b	D29A	1131
	4200	Recurrent net wealth taxes			
		4210 Individual	D59-8.63b	D59A	1132
		4220 Corporations	D59-8.63b	D59A	1132
	4300	Estate, inheritance and gift taxes			
		4310 Estate and inheritance taxes	D91-10.207b	D91A	1133
		4320 Gift taxes	D91-10.207b	D91A	1133
	4400	Taxes on financial and capital transactions	D59-7.96d; D29-7.97e	D214B, C	114114; 1161
	4500	Other non-recurrent taxes on property	D91-10.207a	D91B	1135
	4600	Other recurrent taxes on property	D59-8.63c	D59A	1136
5000	Taxes on goods and services				
	5100	Taxes on production, sale and transfer of goods and services			
		5110 General taxes on goods and services			
		5111 Value-added taxes	D211-7.89	D211; D29G	11411
		5112 Sales taxes	D2122-7.94a; D214-7.96a	D21224; D214I	11412
		5113 Other general taxes on goods and services	D214-7.96a	D214I	11413
		5120 Taxes on specific goods and services			
		5121 Excises	D2122-7.94b; D214-7.96b	D21223; D214A, B, D	1142
		5122 Profits of fiscal monopolies	D214-7.96e	D214J	1143
		5123 Customs and other import duties	D2121-7.93	D2121; D21221, 2	1151
		5124 On exports	D213-7.95a	D214K	1152-4
		5125 On investment goods			
		5126 On specific services	D2122-7.94c; D214- 7.96c	D21225; D214E, F, G, H; D29F	1144; 1156
		5127 Other taxes on international trade and transactions	D2122-7.94d D29- 7.95b D29-7.97g D59-8.64d	D21226; D29D; D59E	1153; 1155- 6

		5128	Other taxes on specific goods and services			1146
		5130	Unallocable between 5110 and 5120			
	5200		Taxes on use of goods and on permission to use goods or perform activities			
		5210	Recurrent taxes on use of goods and on permission to use goods or perform activities			
		5211	Motor vehicle taxes households	D59-8.64c	D59D	11451
		5212	Motor vehicles taxes others	D29-7.97d	D214D; D29B	11451
		5213	Other recurrent taxes on use of goods and on permission to use goods or perform activities	D29-7.97c, d, f D59-8.64c	D29B, E, F; D59D	11452
		5220	Non-recurrent taxes on permission to use goods or perform activities			11452
	5300		Unallocable as between 5100 and 5200			
6000			Other taxes			
	6100		Payable solely by business			1161
	6200		Payable by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

A.12 Attribution of tax revenues by sub-sectors of general government

94. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

Sub-sectors of general government to be identified

a) Central government

95. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

b) State, provincial or regional government

96. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

97. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

c) Local government

98. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It

encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

d) Social security funds

99. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

“Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive.” (Paragraph 4.124).

“When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds.” (Paragraph 4.125).

“The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

“The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units.” (Paragraph 4.147).

100. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

Supranational Authorities

101. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

Criteria to be used for the attribution of tax revenues

102. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §103 to §106 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

103. In general, a tax is attributed to the government unit that

- a) exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),
- b) has final discretion to set and vary the rate of the tax

104. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

105. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

106. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

107. The levies paid by the member states of the EU take the form specific levies which include

- a) custom duties and levies on agricultural goods (5123),
- b) gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);
- c) contributions to the Single Resolution Fund (5126); and
- d) Steel, coal, sugar and milk levies (5128).

108. The custom duties collected by member states on behalf of the EU are recorded

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a 'final destination' as opposed to a 'country of first entry' basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination

109. These are the specific EU levies that most clearly conform to the attribution criterion described in §101 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §107.

Notes

1. All references to SNA are to the 2008 edition.
2. See section A.12 of this guide for a discussion of the concept of agency capacity.
3. It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.
4. If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax — or raises substantial revenue — in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.
5. Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.
6. A more detailed explanation of this distinction can be found in the special feature, 'Current issues in reporting tax revenues', in the 2001 edition of the *Revenue Statistics*.
7. Sometimes the terms 'non-refundable' and 'refundable' are used, but it may be considered illogical to talk of 'refundable' when nothing has been paid.
8. A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).
9. This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.
10. Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.
11. In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.
12. For example, "... sufficiently self-contained and independent that they behave in the same way as corporations... (including) keeping a complete set of accounts" (2008 SNA, section 4.44).
13. In Canada — a country also referred to as having an imputation system — the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

14. This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.
15. In the 2008 SNA these are regarded as capital transfers and not as taxes (see section A.8).
16. This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).
17. Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

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