



# International comparison of tax burden

Tax rates and GDP ratios in different OECD-countries

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# 1 Corporate income tax rates 2018

Country	Central Government	Local Government	Local Tax deductible
Belgium <sup>1</sup>	29 <sup>2</sup>		
Denmark	22		
Germany	15 <sup>3</sup>	3.5 <sup>4</sup>	
Finland	20		
France <sup>1</sup>	33.33 <sup>5</sup>		
Greece	29		
United Kingdom	19 <sup>6</sup>		
Ireland <sup>1</sup>	12.5 <sup>7</sup>		
Italy	24 <sup>8</sup>	3.9 <sup>9</sup>	
Luxembourg <sup>1</sup>	18 <sup>10</sup>	3 <sup>11</sup>	
Netherlands <sup>1</sup>	20 <sup>12</sup>		
Norway	23 <sup>13</sup>		
Austria	25		
Portugal <sup>1</sup>	21	0 – 1.5	
Sweden	22		
Switzerland	8	18.32 <sup>14</sup>	yes
Spain <sup>1</sup>	25 <sup>15</sup>	16	yes
United States <sup>1</sup>	21	17	yes

Source: IBFD Tax Research Platform.

<sup>1</sup> These countries apply lower tax rates to corporations with profits below a certain threshold or to small businesses.

<sup>2</sup> In addition a 2 % austerity surcharge, totally 29.58%.

<sup>3</sup> In addition a 5.5% solidarity surcharge, totally 15.83%.

<sup>4</sup> A municipal multiplier is applied to the basic tax amount to determine the actual tax burden.

<sup>5</sup> Other rates can apply for small and medium-sized enterprises.

<sup>6</sup> Except North Sea oil and gas ring-fenced profits (30% and 19% on the small profits). Further, there is a surcharge of 8% on the profits of banking companies.

<sup>7</sup> 25 % for profits from «excepted trades», non-trading income and foreign income.

<sup>8</sup> Surcharge of 4 % for companies active in the energy field. Surtax of 3.5% for qualifying banks and financial institutions. Rate of 34.5 % for «non-operating entities».

<sup>9</sup> Standard rate. May be increased or decreased by up to 0.92%.

<sup>10</sup> Additionally a 7 % surcharge for the employment fund, which is 19.26%.

<sup>11</sup> Basic tax rate.

<sup>12</sup> For profits up to EUR 200'000. A rate of 25% applies on any surplus.

<sup>13</sup> A special rate of 16% is applied for the Svalbard archipelago on corporate profits up to NOK 15 million (23% for the excess).

<sup>14</sup> Rate applying to the city of Zurich, incl. the annual multiple of 229 %.

<sup>15</sup> A rate of 15% is applied for the newly formed companies.

<sup>16</sup> Local business tax is applied if annual turnover exceeds EUR 1 million.

<sup>17</sup> Every State has its own tax schedule.

## 2 Corporate capital tax 2018

Country	rate in %
Belgium	
Denmark	
Germany	
Finland	
France	
Greece	
United Kingdom	
Ireland	
Italy	
Luxembourg	0.5 <sup>1</sup>
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	<sup>2</sup>
Spain	
United States	

Source: IBFD Tax Research Platform.

<sup>1</sup> Up to EUR 500 million. Then, 0.05% on the exceeding part.

<sup>2</sup> No corporate capital tax on federal level. However, various tax rates are applied from one canton to another.

### 3 Withholding taxes<sup>1</sup> 2018

Country	Interest	Dividends
Belgium	30	30
Denmark	22 <sup>2</sup>	27
Germany		25 <sup>3</sup>
Finland	4	20 <sup>5</sup>
France		30
Greece	15	15
United Kingdom	20	
Ireland	20	20
Italy	26	26
Luxembourg		15
Netherlands		15
Norway		25 <sup>6</sup>
Austria		27.5 <sup>7</sup>
Portugal	25	25 <sup>8</sup>
Sweden		30
Switzerland	35	35
Spain	19	19
United States	30	30

Source: IBFD Tax Research Platform.

<sup>1</sup> Double taxation treaties are not taken into consideration.

<sup>2</sup> Only interests paid to a foreign related company are taxable.

<sup>3</sup> The effective rate is 26.38% given the additional solidarity surcharge of 5.5 %.

<sup>4</sup> Only exceptionally.

<sup>5</sup> However a deduction applies in certain cases.

<sup>6</sup> 20% applies on the dividends of a society domiciled on the Svalbard archipelago.

<sup>7</sup> Can be reduced to 25% in some cases.

<sup>8</sup> 35% withholding tax applies in some cases.

## 4 Capital duty 2018

Country	rate in %
Belgium	
Denmark	
Germany	<sup>1</sup>
Finland	
France	<sup>2</sup>
Greece	<sup>3</sup>
United Kingdom	
Ireland	
Italy	<sup>4</sup>
Luxembourg	<sup>5</sup>
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	<b>1</b>
Spain	<b>1<sup>6</sup></b>
United States	

Source: IBFD Tax Research Platform.

<sup>1</sup> A registration fee depending on the amount of capital involved is due.

<sup>2</sup> A registration fee may be charged.

<sup>3</sup> 1 % in case of capital increases.

<sup>4</sup> A registration fee is due.

<sup>5</sup> Lump sum fee of EUR 75 is due on certain transactions.

<sup>6</sup> Only on qualifying capital redemptions, liquidations and transfer of registered office to Spain.

## 5 Stamp duties on transactions 2018

Country	rate in %
Belgium	yes
Denmark	
Germany	
Finland	1.6 <sup>1</sup>
France	0.1 - 5
Greece	0.2
United Kingdom	
Ireland	1
Italy	<sup>2</sup>
Luxembourg	
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	0.15 / 0.3
Spain	
United States	

Source: IBFD Tax Research Platform.

<sup>1</sup> If the transfer is not made through the stock exchange.

<sup>2</sup> Lump sum registration tax of EUR 200.

## 6 Value added tax rates 2018

Country	Normal rates %	Reduced rates % <sup>1</sup>	Zero rates
Belgium	21	6; 12	yes
Denmark	25		yes
Germany	19	7	yes
Finland	24	10; 14	yes
France	20	2.1; 5.5; 10	yes
Greece <sup>2</sup>	24	6; 13	yes
United Kingdom	20	5	yes
Ireland	23	4.8; 5.4; 9; 13.5	yes
Italy	22	4; 5; 10	yes
Luxembourg	17	3; 8; 14	yes
Netherlands	21	6	yes
Norway	25	12; 15	yes
Austria <sup>2</sup>	20	10; 13	yes
Portugal <sup>2</sup>	23	6; 13	yes
Sweden	25	6; 12	yes
Switzerland	7.7	2.5; 3.7	yes
Spain <sup>2</sup>	21	4; 10	yes
United States	<sup>3</sup>		

Source: IBFD Tax Research Platform.

<sup>1</sup> Apply to specific items, especially to staple food products and to services in the social and cultural sector.

<sup>2</sup> Special rates for certain islands or certain regions.

<sup>3</sup> No VAT at federal level. Almost all US States and municipalities impose taxes on retail sales of goods and services. The rates range from 0 % to 12 %.



## 7 Net wealth tax of individuals 2018

Country	rate in %
Belgium	
Denmark	
Germany	
Finland	
France	0 – 1.5
Greece	
United Kingdom	
Ireland	
Italy	
Luxembourg	
Netherlands	
Norway	0.15 <sup>1</sup>
Austria	
Portugal	
Sweden	
Switzerland	0 – 0.3 <sup>2</sup>
Spain	0.2 – 2.5 <sup>3</sup>
United States	<sup>4</sup>

Source: IBFD Tax Research Platform.

<sup>1</sup> Net wealth tax for wealth above NOK 1.48 million. Additionally, there is a municipal tax, which varies between 0.3 to 0.7 %.

<sup>2</sup> No net wealth tax levied at federal level. However, different tax rate brackets apply on the cantonal level (for instance: Zurich 0-0.3%).

<sup>3</sup> Standard progressive tax rate, if a region does not set its own rates.

<sup>4</sup> No net wealth tax is levied at federal level.

## 8 Treatment of losses 2018

Country	Carry forward (years)	Carry back (years)
Belgium	Indefinitely <sup>1</sup>	
Denmark	Limited <sup>2</sup>	
Germany	Indefinitely	1 <sup>3</sup>
Finland	10	
France	Indefinitely <sup>4</sup>	1 <sup>3</sup>
Greece	5	
United Kingdom <sup>10</sup>	Indefinitely	1
Ireland	Indefinitely <sup>10</sup>	3 <sup>5</sup>
Italy	Indefinitely <sup>6</sup>	
Luxembourg	Indefinitely/limited <sup>7</sup>	
Netherlands	9	1
Norway	Indefinitely	2 <sup>8</sup>
Austria	Indefinitely	
Portugal	4;5;12 <sup>9</sup>	
Sweden	Indefinitely	10/11
Switzerland	7	
Spain	Indefinitely <sup>12</sup>	
United States <sup>13</sup>	20	2

Source: IBFD Tax Research Platform.

<sup>1</sup> Exempt in case of change of ownership which does not meet economic and financial requirements.

<sup>2</sup> Only up to 60 % of taxable income, but no more than an amount of DKK 8'205'000 million per year.

<sup>3</sup> Up to EUR 1 million.

<sup>4</sup> Only up to 50 % of losses of more than EUR 1 million.

<sup>5</sup> Only for the last business year.

<sup>6</sup> Only up to 80 % of taxable income and for losses incurred in tax year 2011 and thereafter. Before 2011 they may be carried forward up to a maximum of 5 years. A specific rule applies to losses accrued during the first 3 years of business.

<sup>7</sup> Only for tax losses incurred until 31 December 2016. Losses incurred with effect from 1 January 2017 are available for carry-forward for a period of 17 years.

<sup>8</sup> Only in case of liquidation of a company, for the losses of that current year.

<sup>9</sup> Depending on the year or the periods of time in which the losses occurred. Losses carried forward may only be offset against 70 % of taxable profit assessed.

<sup>10</sup> Losses may be carried back through the dissolution of the tax allocation reserve.

<sup>11</sup> Restrictions apply in case of change of ownership.

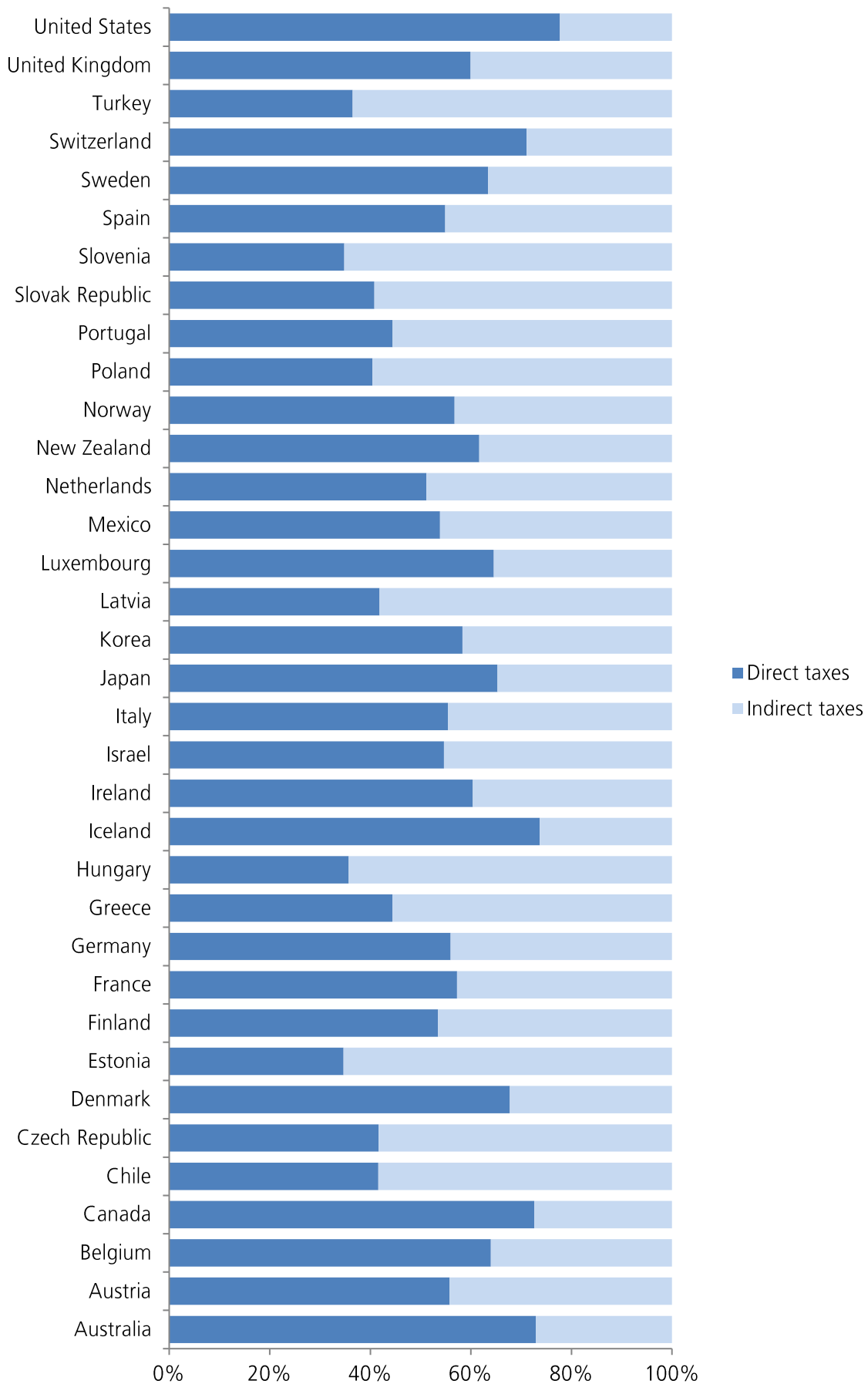
<sup>12</sup> Except for losses arising from the transfer of holdings in the capital or equity of other entities.

<sup>13</sup> Various durations of deferral apply for losses arising in taxable years beginning on or prior to 5 August 1997.

## 9 OECD: Percentage of direct and indirect taxes (without social security contributions) 2016

Country	direct taxes	indirect taxes
Australia	72.9	27.1
Austria	55.6	44.1
Belgium	63.2	35.6
Canada	72.6	27.4
Chile	41.6	58.4
Czech Republic	41.3	57.8
Denmark	67.6	32.1
Estonia	34.7	65.3
Finland	53.3	46.4
France	57.1	42.6
Germany	55.6	43.7
Greece	44.2	55.4
Hungary	35.6	64.0
Iceland	73.7	26.3
Ireland	59.8	39.2
Israel	54.7	45.4
Italy	55.2	44.4
Japan	65.3	34.7
Korea	58.4	41.6
Latvia	41.8	58.2
Luxembourg	64.6	35.4
Mexico	53.9	46.1
Netherlands	50.4	48.2
New Zealand	61.7	38.3
Norway	56.8	43.2
Poland	40.1	59.1
Portugal	44.2	55.3
Slovak Republic	40.3	58.4
Slovenia	34.8	65.2
Spain	54.5	44.8
Sweden	63.2	36.4
Switzerland	71.1	28.9
Turkey	36.5	63.5
United Kingdom	59.6	39.8
United States	77.7	22.3
<b>Unweighted Average</b>	<b>54.7</b>	<b>45.0</b>
<b>OECD Total</b>	<b>54.7</b>	<b>45.0</b>

### Percentage of direct and indirect taxes (social security contributions excluded) 2016



Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Tables 4.1 – 4.71.

## 10 OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 1

Country	Australia		Austria		Belgium		Canada	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1975	70.7	29.3	51.5	48.5	61.1	38.9	63.0	37.0
1980	68.9	31.1	53.1	46.9	62.3	37.7	62.3	37.7
1985	67.4	32.6	50.7	49.3	63.2	36.8	61.7	38.3
1990	72.2	27.8	51.1	48.9	61.2	38.8	66.7	33.3
1995	70.8	29.2	54.7	45.3	61.3	38.7	67.8	32.2
2000	72.5	27.5	54.7	44.9	61.6	36.8	70.9	29.1
2005	59.8	40.2	52.5	47.5	32.0	68.0	50.6	49.4
2006	61.2	38.8	54.5	45.5	32.8	67.2	50.8	49.2
2007	62.1	37.9	56.6	43.4	36.3	63.7	51.6	48.4
2008	72.6	27.4	58.2	41.8	63.6	36.4	72.3	27.7
2009	70.9	29.1	55.7	44.3	61.6	38.4	71.8	28.2
2010	71.6	28.4	56	44	61.6	38.4	71.3	28.7
2011	72.9	27.1	56.7	43.3	62.2	36.6	71.0	29.0
2012	71.9	28.1	56.9	42.7	62.2	36.7	70.9	29.1
2013	74.9	29.7	60.4	44.8	66.8	37.3	74.5	30.1
2014	73.1	26.9	57.7	42.3	64.6	35.4	72.8	27.2
2015	72.3	27.5	57.7	41.9	64.0	35.0	72.7	27.3
2016	72.9	27.1	55.6	44.1	63.2	35.6	72.6	27.4

Country	Chile		Czech Rep.		Denmark		Estonia	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1975					65.8	34.2		
1980					61.8	38.2		
1985					64.3	35.7		
1990					65.4	34.6		
1995			43.9	56.1	66.3	33.7	46.8	53.2
2000			42.5	57.5	65.5	34.1	40.5	59.5
2005			67.9	32.1	64.9	35.1	36.1	63.9
2006			67.3	32.7	65.9	34.1		
2007			46.8	53.2	65.5	34.5	37.0	63.0
2008	45.8	54.2	41.9	58.1	66.7	33.3	40.8	59.2
2009	39.1	60.9	39.6	60.4	67.2	32.8	34.9	65.1
2010	45.2	54.8	39.5	60.5	67.3	32.7	34.2	65.8
2011	47.0	53.0	39.2	59.8	67.0	32.7	33.3	65.8
2012	46.2	53.8	39.0	60.2	67.6	32.1	33.9	65.3
2013	41.4	57.3	40.5	62.6	68.8	33.0	39.4	68.2
2014	40.2	59.8	40.9	59.1	69.7	30.3	36.1	63.9
2015	43.8	56.2	40.3	58.8	68.0	31.7	37.0	63.0
2016	41.6	58.4	41.3	57.8	67.6	32.1	34.7	65.3

## 11 OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 2

Country	Finland		France		Germany		Greece	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1975	62.8	37.2	38.6	61.4	59.2	40.8	33.6	66.4
1980	56.8	43.2	41.6	58.4	58.7	41.3	38.4	61.6
1985	60.0	40.0	42.0	58.0	59.6	40.4	33.6	66.4
1990	59.5	40.5	43.6	56.4	56.1	43.9	36.2	63.8
1995	58.7	41.3	44.5	55.5	54.1	45.9	39.0	61.0
2000	60.5	39.2	53.4	46.2	53.2	46.2	47.8	51.6
2005	38.8	61.2			33.0	68.0	57.4	43.3
2006	39.9	60.1	39.6	60.4	35.1	64.9	59.2	40.8
2007	58.1	41.9	55.3	44.7	53.5	46.5	43.8	56.2
2008	58.0	42.0	55.6	44.4	53.9	46.1	43.7	56.3
2009	55.0	45.0	52.8	47.2	51.2	48.8	45.1	54.9
2010	54.9	45.1	55.2	44.8	51.3	48.7	39.4	60.6
2011	53.7	46.0	55.3	44.4	51.8	47.4	40.7	58.9
2012	52.6	47.1	56.6	43.1	53.2	46.0	44.0	55.6
2013	56	49.5	61.1	44.7	56.6	47.3	40.4	53.5
2014	53.6	46.4	57.5	42.5	54.9	45.1	38.9	61.1
2015	54.0	45.6	57.1	42.6	54.7	44.6	43.8	55.8
2016	53.3	46.4	57.1	42.6	55.6	43.7	44.2	55.4

Country	Hungary		Iceland		Ireland		Israel	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1975					46.1	53.9		
1980					49.0	51.0		
1985					47.9	52.1		
1990			42.7	57.3	50.4	49.6		
1995	34.6	65.4	46.9	53.1	52.4	47.6		
2000	51.8	58.2	48.2	46.2	56.2	43.0		
2005	64.1	35.9	69.0	31.0	32.4	67.6		
2006	64.7	35.3	70.0	30.0	32.4	67.6		
2007	42.9	57.1	55.9	44.1	57.2	42.8		
2008	43.9	56.1	59.5	40.5	54.7	45.3	55.4	44.6
2009	41.1	58.9	59.6	40.4	54.2	45.8	52.7	47.3
2010	36.5	63.5	58.9	41.1	53.5	46.5	51.7	48.3
2011	32.8	66.8	59.5	40.5	58.2	41.2	52.2	47.8
2012	33.9	65.8	59.3	40.7	58.2	41.2	52.8	47.2
2013	35.6	70.5	66.2	42.7	64.1	44.8	59.0	51.9
2014	33.7	66.3	59.5	40.5	59.1	40.9	52.9	47.1
2015	34.2	65.4	58.9	41.1	60.1	39.3	54.6	45.4
2016	35.6	64.0	73.7	26.3	59.8	39.2	54.7	45.4

## 12 OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 3

Country	Italy		Japan		Korea		Latvia	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	
1975	45.8	54.2	75.5	24.5	34.3	65.7		
1980	57.3	42.7	76.6	23.4	34.4	65.6		
1985	61.1	38.9	79.5	20.5	36.6	63.4		
1990	58.3	41.7	81.4	18.6	48.3	51.7		
1995	60.1	39.9	75.8	24.2	50.5	49.5		
2000	52.4	47.2	70.2	30.1	49.6	50.4		
2005	62.5	37.5	76.9	23.1	52.5	47.5		
2006	64.2	35.8	77.9	22.1	54.5	45.5		
2007	55.4	44.6	71.4	28.6	56.6	43.4		
2008	56.4	43.6	70.2	29.8	55.2	44.8		
2009	57.2	42.8	67.2	32.8	52.6	47.4		
2010	55.1	44.9	67.8	32.2	51.6	48.4		
2011	54.4	45.1	68.1	31.9	54.8	45.2		
2012	56.1	43.5	68.8	31.2	54.1	45.9		
2013	57.2	44.6	75.9	32.8	55.6	46.9		
2014	55.2	44.8	66.8	33.2	55.3	44.7		
2015	54.8	44.7	65.0	35.0	55.6	41.4	39.2	56.9
2016	55.2	44.4	65.3	34.7	58.4	41.6	41.8	58.2

Country	Luxembourg		Mexico		Netherland		New Zealand	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
1975	70.4	29.6			60.3	39.7	75.8	24.2
1980	70.2	29.8	38.2	61.8	58.8	41.2	77.7	22.3
1985	68.0	32.0	26.8	73.2	53.5	46.5	76.9	23.1
1990	67.5	32.5	34.6	65.4	57.4	42.6	66.3	33.7
1995	62.9	37.1	32.3	67.7	52.2	47.8	66.7	33.3
2000	62.7	36.8	35.6	64.4	49.8	48.6	65.5	34.5
2005	59.8	40.2	32.0	68.0	50.6	49.4	67.9	32.1
2006	61.2	38.8	32.8	67.2	50.8	49.2	67.3	32.7
2007	62.1	37.9	36.3	63.7	51.6	48.4	68.3	31.7
2008	60.8	39.2	31.4	68.6	50.5	49.5	66.2	33.8
2009	60.3	39.7	38.2	61.8	50.7	49.3	63.4	36.6
2010	61.8	38.2	36.5	63.5	50.4	49.6	60.5	39.5
2011	61.3	38.5	35.4	64.6	49.0	49.5	60.2	39.8
2012	60.0	39.9	34.6	65.4	48.1	50.3	61.7	38.3
2013	64.6	43.2	41.3	63.3	49.7	53.1	64.6	40.2
2014	59.5	40.5	53.1	46.9	49.5	50.5	62.3	38.9
2015	63.5	35.8	53.4	46.6	50.7	47.8	61.7	38.4
2016	64.6	35.4	53.9	46.1	50.4	48.2	61.7	38.3

### 13 OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 4

Country	Norway		Poland		Portugal		Slovak Rep.	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1975	48.8	51.2			34.3	65.7		
1980	54.4	45.6			33.7	66.3		
1985	51.9	48.1			40.6	59.4		
1990	50.9	49.1			38.4	61.6		
1995	49.6	50.4	49.2	50.8	39.4	60.6		
2000	55.6	44.4	48.1	51.9	44.7	54.6	39.0	60.9
2005	64.9	35.1	38.8	61.2			33.0	68.0
2006	65.9	34.1	39.9	60.1	39.6	60.4	35.1	64.9
2007	64.2	35.8	40.6	59.4	44.0	56	35.6	64.4
2008	67.7	32.3	42	58	44.5	55.5	38.4	61.6
2009	63.6	36.4	41.4	58.6	45.3	54.7	34.6	65.4
2010	64.4	35.6	38.4	61.6	43.2	56.8	34.6	65.4
2011	65.9	34.1	38.2	61.4	44.0	55.6	33.7	64.9
2012	66.0	34.0	40.7	58.8	43.4	56.2	35.7	63.2
2013	65.1	36.2	41.7	61.8	55.2	59.0	45.5	73.3
2014	61.4	38.6	40.3	59.7	46.8	53.2	39.5	60.5
2015	58.2	41.8	40.6	58.6	45.9	53.7	40.0	59.3
2016	56.8	43.2	40.1	59.1	44.2	55.3	40.3	58.4

Country	Slovenia		Spain		Sweden		Switzerland	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1975			54.0	46.0	69.5	30.5	71.9	28.1
1980			59.3	40.7	66.1	33.9	70.5	29.5
1985			50.7	49.3	64.4	35.6	72.1	27.9
1990			56.1	43.9	65.8	34.2	72.8	27.2
1995			54.5	45.5	65.5	34.5	70.5	29.5
2000			52.9	46.4	70.7	28.9	70.3	29.7
2005			57.4	43.3	64.1	35.9	69.0	31.0
2006			59.2	40.8	64.7	35.3	70.0	30.0
2007			61.4	38.6	63.7	36.3	70.5	29.5
2008	42.2	57.8	59.6	40.4	62.8	37.2	71.8	28.2
2009	37.6	62.4	60.6	39.4	61.4	38.6	71.7	28.3
2010	37.2	62.9	55.9	44.1	60.4	39.6	70.4	29.6
2011	36.5	62.7	56.1	43.2	61.5	38.1	70.5	29.5
2012	35.3	64.0	56.3	43.0	61.4	38.2	69.5	30.5
2013	33.0	68.1	56.0	44.9	65.2	39.2	71.7	30.3
2014	32.8	67.2	54.8	45.2	62.8	37.2	69.6	29.9
2015	31.8	65.9	54.4	44.9	63.2	36.3	70.5	29.5
2016	34.8	65.2	54.5	44.8	63.2	36.4	71.1	28.9



## 14 OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 5

Country	Turkey		UK		United States	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect
1975	54.4	45.6	69.2	30.8	75.4	24.6
1980	66.6	33.4	65.0	35.0	77.4	22.6
1985	48.5	51.5	62.1	37.9	74.9	25.1
1990	44.5	55.5	58.0	42.0	76.6	23.4
1995	35.7	64.3	57.6	42.4	76.1	23.9
2000	38.0	62.1	60.8	68.6	79.5	20.5
2005	32.4	67.6	62.5	37.5	76.9	23.1
2006	32.4	67.6	64.2	35.8	77.9	22.1
2007	35.1	64.9	64.1	35.9	78.4	21.6
2008	36.7	63.3	64.2	35.8	76.5	23.5
2009	36.7	63.6	63.7	36.3	74.5	25.5
2010	34.0	66.0	61.7	38.3	75.8	24.2
2011	34.7	65.3	59.0	40.3	76.3	23.7
2012	35.8	64.2	58.7	40.7	76.9	23.1
2013	35.8	64.5	61.0	42.2	76.9	25.4
2014	36.4	63.6	58.9	41.1	77.1	22.9
2015	35.5	64.5	58.9	40.5	77.8	22.2
2016	36.5	63.5	59.6	39.8	77.7	22.3

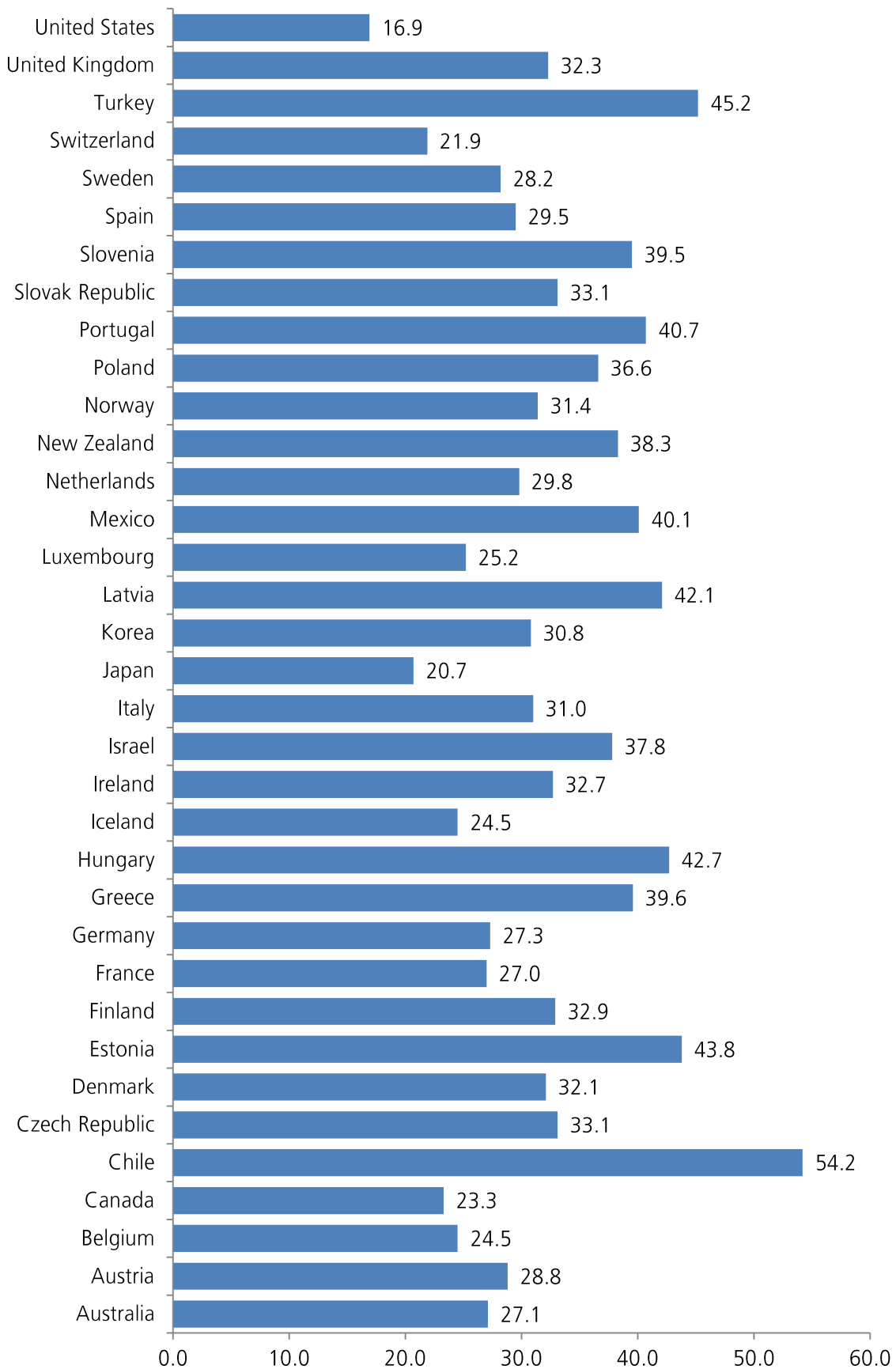
Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Tables 4.1 – 4.71.

## 15 OECD: Indirect taxes as a percentage of total tax revenue<sup>1</sup> 2016 (social security included)

Country	percentage
Australia	27.1
Austria	28.8
Belgium	24.5
Canada	23.3
Chile	54.2
Czech Republic	33.1
Denmark	32.1
Estonia	43.8
Finland	32.9
France	27.0
Germany	27.3
Greece	39.6
Hungary	42.7
Iceland	24.5
Ireland	32.7
Israel	37.8
Italy	31.0
Japan	20.7
Korea	30.8
Latvia	42.1
Luxembourg	25.2
Mexico	40.1
Netherlands	29.8
New Zealand	38.3
Norway	31.4
Poland	36.6
Portugal	40.7
Slovak Republic	33.1
Slovenia	39.5
Spain	29.5
Sweden	28.2
Switzerland	21.9
Turkey	45.2
United Kingdom	32.3
United States	16.9
<b>Unweighted Average</b>	<b>32.7</b>
<b>OECD Total</b>	<b>32.7</b>

<sup>1</sup> No. 5000 and 6000 according to OECD classification.

### Indirect taxes as a percentage of total tax revenue (social security contributions included) 2016



Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.4.

## 16 OECD: Tax revenue of main headings<sup>1</sup> as percentage of GDP 2016

Country	1000	2000	3000	4000	5000	6000
Australia	15.9	-	1.4	3.0	7.5	-
Austria	11.8	14.6	2.9	0.6	11.9	0.2
Belgium	15.7	13.7	-	3.5	10.8	-
Canada	15.6	4.9	0.7	3.9	7.6	-
Chile	6.8	1.4	-	1.0	11.0	0.1
Czech Republic	4.6	14.7	-	0.5	11.3	-
Denmark	29.0	0.1	0.3	1.9	14.8	-
Estonia	7.5	11.2	-	0.3	14.6	-
Finland	15.2	12.8	-	1.4	14.4	-
France	10.6	16.7	1.6	4.3	11.1	1.2
Germany	11.9	14.1	-	1.1	10.1	0.1
Greece	9.1	11.1	-	3.2	15.4	-
Hungary	7.6	13.0	0.6	1.1	16.6	0.1
Iceland	17.5	3.5	0.3	17.6	12.1	0.6
Ireland	10.1	3.9	0.1	1.4	7.6	-
Israel	9.9	5.2	1.2	3.2	11.8	-
Italy	13.6	12.8	-	2.8	12.0	1.2
Japan	9.4	12.4	-	2.6	6.3	0.1
Korea	8.2	6.9	0.1	3.0	7.4	0.7
Latvia	8.1	8.3	-	1.1	12.8	-
Luxembourg	14.0	10.9	-	3.5	9.6	0.1
Mexico	7.1	2.2	0.4	0.3	6.4	0.2
Netherlands	10.4	14.7	-	1.5	11.3	0.1
New Zealand	17.6	-	-	1.9	12.1	-
Norway	14.7	10.6	-	1.3	12.1	-
Poland	6.7	12.7	0.2	1.4	12.2	0.1
Portugal	9.9	9.1	-	1.3	13.6	0.4
Slovak Republic	7.0	14.1	-	0.4	10.7	-
Slovenia	6.8	14.5	-	0.6	14.3	-
Spain	9.3	11.3	-	2.6	9.8	-
Sweden	15.9	10.0	4.6	1.1	12.4	-
<b>Switzerland</b>	<b>12.9</b>	<b>6.7</b>	<b>-</b>	<b>2.0</b>	<b>5.9</b>	<b>0.1</b>
Turkey	5.4	7.3	-	1.2	11.0	0.4
United Kingdom	11.7	6.2	-	4.1	10.6	-
United States	12.4	6.2	-	2.9	4.4	-
<b>Unweighted Average</b>	<b>11.4</b>	<b>9.1</b>	<b>0.4</b>	<b>2.4</b>	<b>11.0</b>	<b>0.2</b>
<b>OECD Total</b>						

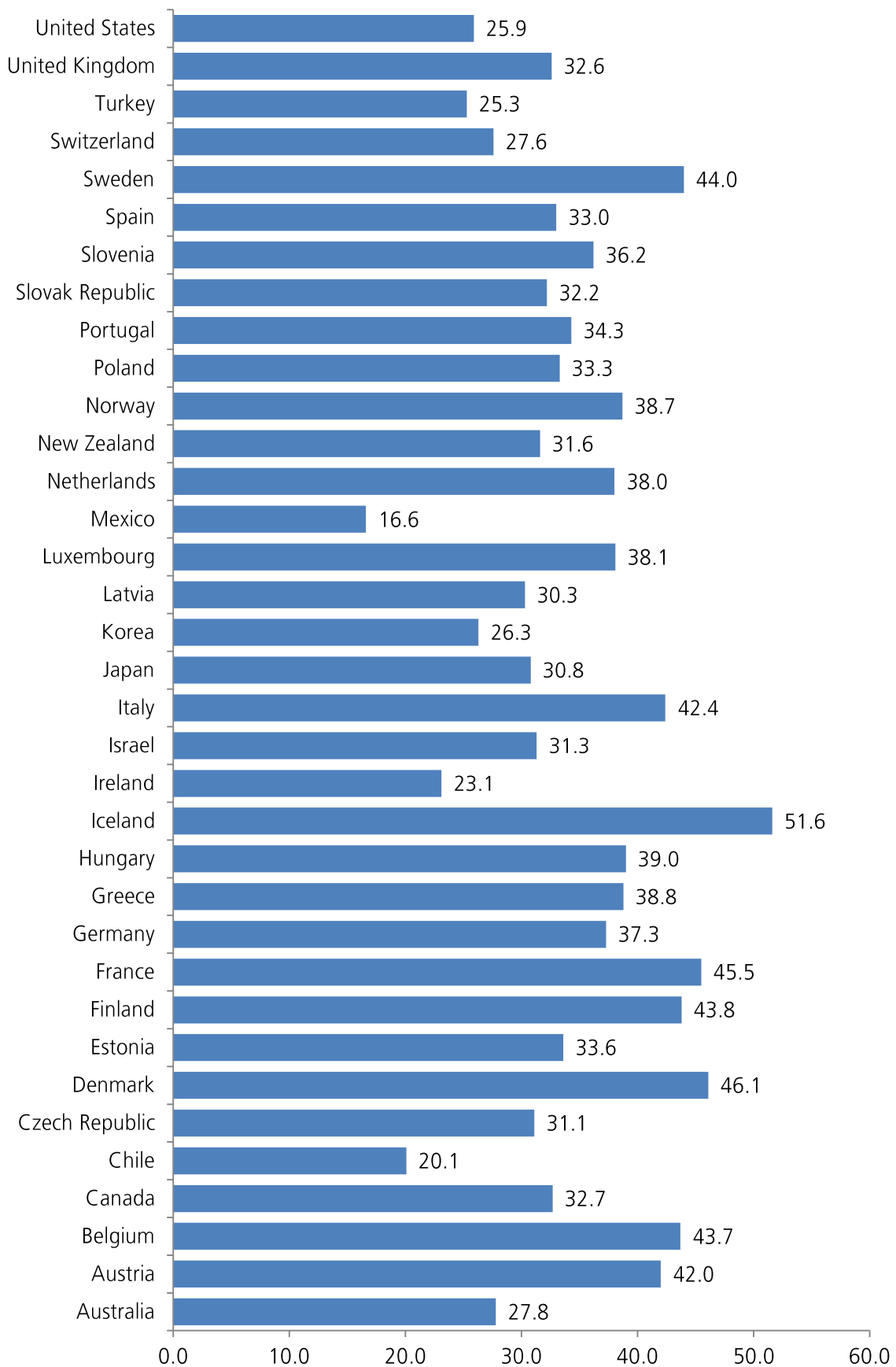
Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.3.

<sup>1</sup> According to OECD classification; 1000 = Income and profits; 2000 = Social security; 3000 = Payroll; 4000 = Property; 5000 = Goods and services; 6000 = Others

## 17 OECD: Total tax revenue (including social security) as percentage of GDP 2016

Country	2016
Australia	27.8
Austria	42.0
Belgium	43.7
Canada	32.7
Chile	20.1
Czech Republic	31.1
Denmark	46.1
Estonia	33.6
Finland	43.8
France	45.5
Germany	37.3
Greece	38.8
Hungary	39.0
Iceland	51.6
Ireland	23.1
Israel	31.3
Italy	42.4
Japan	30.8
Korea	26.3
Latvia	30.3
Luxembourg	38.1
Mexico	16.6
Netherlands	38.0
New Zealand	31.6
Norway	38.7
Poland	33.3
Portugal	34.3
Slovak Republic	32.2
Slovenia	36.2
Spain	33.0
Sweden	44.0
Switzerland	27.6
Turkey	25.3
United Kingdom	32.6
United States	25.9
<b>Unweighted Average</b>	<b>34.4</b>
<b>OECD Total</b>	<b>34.4</b>

### Total tax revenue (social security contributions included) as percentage of GDP 2016



Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.1.

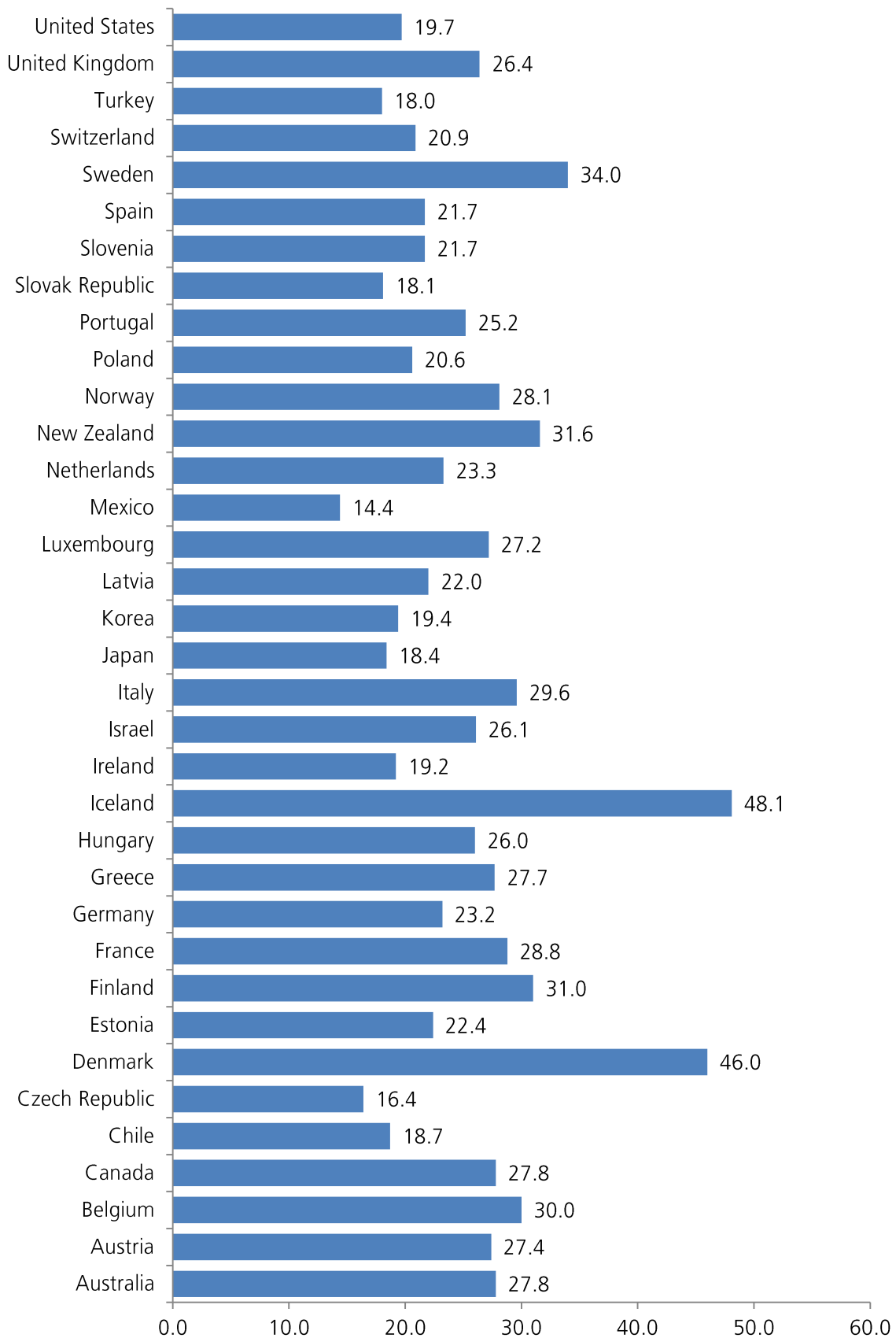
## 18 OECD: Total tax revenue<sup>1</sup> (excluding social security) as percentage of GDP 2016

Country	2016 <sup>2</sup>
Australia	27.8
Austria	27.4
Belgium	30.0
Canada	27.8
Chile	18.7
Czech Republic	16.4
Denmark	46.0
Estonia	22.4
Finland	31.0
France	28.8
Germany	23.2
Greece	27.7
Hungary	26.0
Iceland	48.1
Ireland	19.2
Israel	26.1
Italy	29.6
Japan	18.4
Korea	19.4
Latvia	22.0
Luxembourg	27.2
Mexico	14.4
Netherlands	23.3
New Zealand	31.6
Norway	28.1
Poland	20.6
Portugal	25.2
Slovak Republic	18.1
Slovenia	21.7
Spain	21.7
Sweden	34.0
<b>Switzerland</b>	<b>20.9</b>
Turkey	18.0
United Kingdom	26.4
United States	19.7
<b>Unweighted Average</b>	<b>25.3</b>
<b>OECD Total</b>	<b>25.3</b>

<sup>1</sup> No. 1000, 3000, 4000, 5000, 6000 according to OECD classification.

<sup>2</sup> Total without no. 2000 (social security).

### Total tax revenue (excluding social security contributions) as percentage of GDP 2016



Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Tables 3.1 and 3.10.

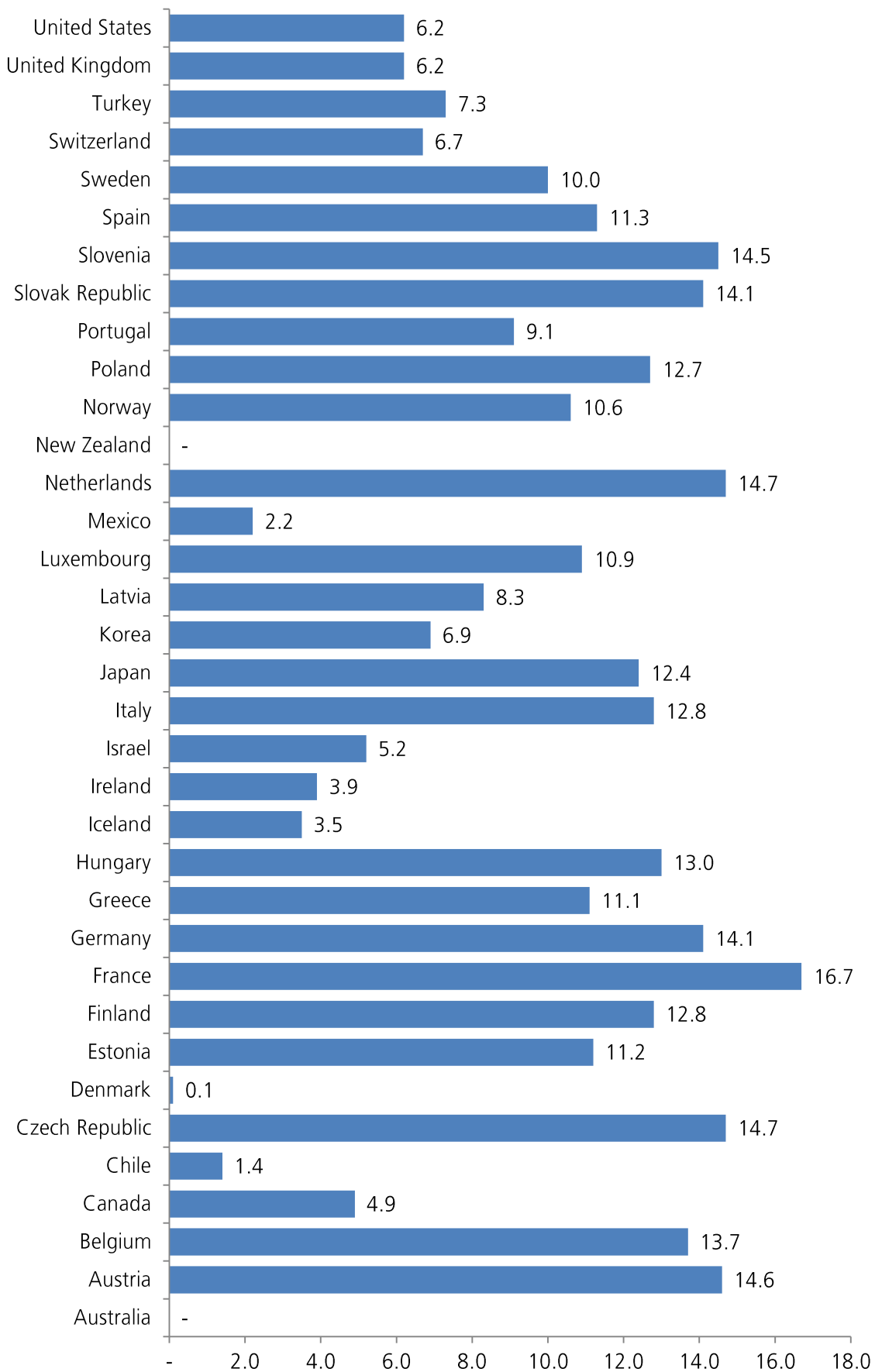


## 19 OECD: Social security contributions as percentage of GDP<sup>1</sup> 2016

Country	2016
Australia	-
Austria	14.6
Belgium	13.7
Canada	4.9
Chile	1.4
Czech Republic	14.7
Denmark	0.1
Estonia	11.2
Finland	12.8
France	16.7
Germany	14.1
Greece	11.1
Hungary	13.0
Iceland	3.5
Ireland	3.9
Israel	5.2
Italy	12.8
Japan	12.4
Korea	6.9
Latvia	8.3
Luxembourg	10.9
Mexico	2.2
Netherlands	14.7
New Zealand	-
Norway	10.6
Poland	12.7
Portugal	9.1
Slovak Republic	14.1
Slovenia	14.5
Spain	11.3
Sweden	10.0
Switzerland	6.7
Turkey	7.3
United Kingdom	6.2
United States	6.2
<b>Unweighted Average</b>	<b>9.1</b>
<b>OECD Total</b>	<b>9.1</b>

<sup>1</sup> No. 2000 according to OECD classification.

## Social security contributions as percentage of GDP 2016

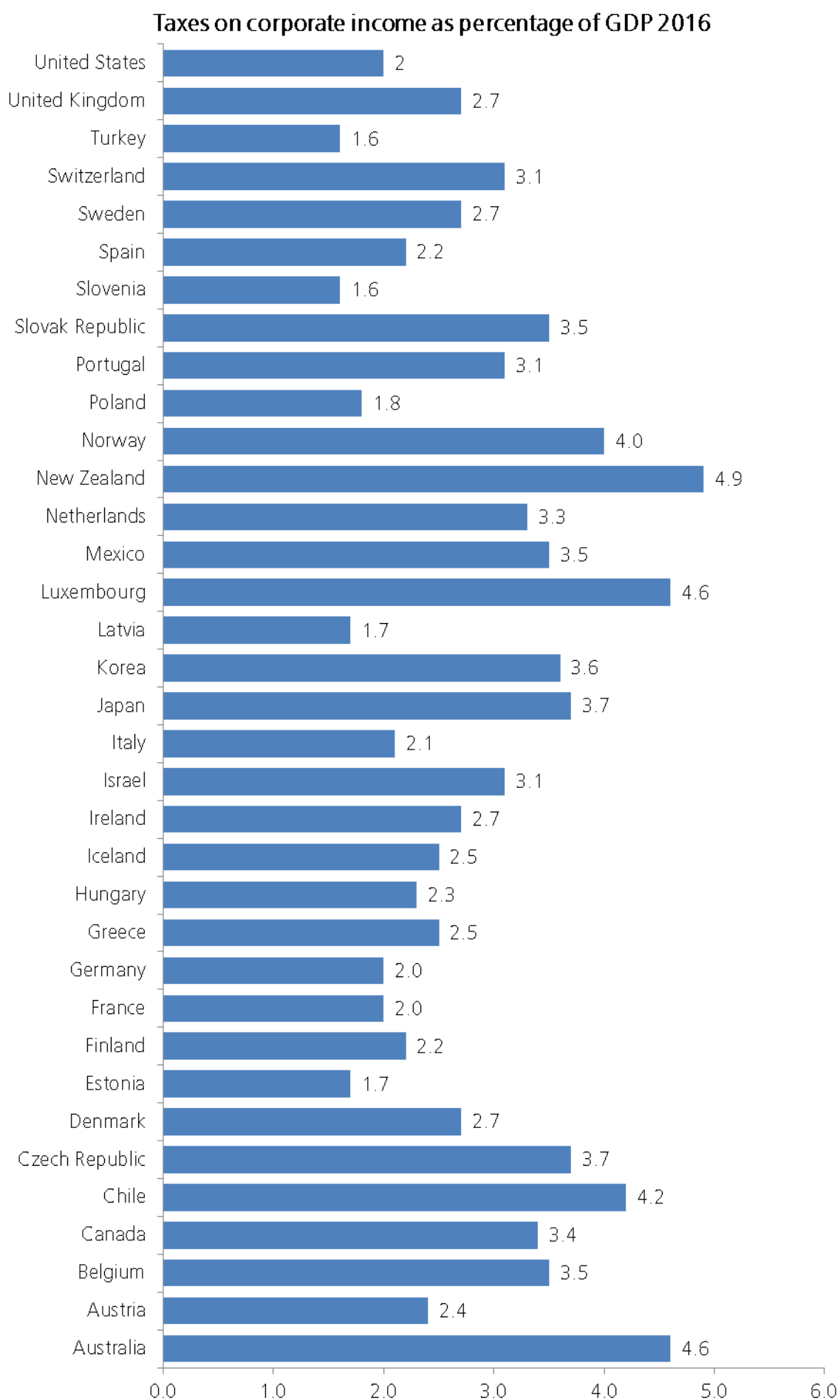


Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.10.

## 20 OECD: Taxes on corporate income<sup>1</sup> as percentage of GDP 2016

Country	2016
Australia	4.6
Austria	2.4
Belgium	3.5
Canada	3.4
Chile	4.2
Czech Republic	3.7
Denmark	2.7
Estonia	1.7
Finland	2.2
France	2.0
Germany	2.0
Greece	2.5
Hungary	2.3
Iceland	2.5
Ireland	2.7
Israel	3.1
Italy	2.1
Japan	3.7
Korea	3.6
Latvia	1.7
Luxembourg	4.6
Mexico	3.5
Netherlands	3.3
New Zealand	4.9
Norway	4.0
Poland	1.8
Portugal	3.1
Slovak Republic	3.5
Slovenia	1.6
Spain	2.2
Sweden	2.7
Switzerland	3.1
Turkey	1.6
United Kingdom	2.7
United States	2.0
<b>Unweighted Average</b>	<b>2.9</b>
<b>OECD Total</b>	<b>2.9</b>

<sup>1</sup> No. 1200 according to OECD classification



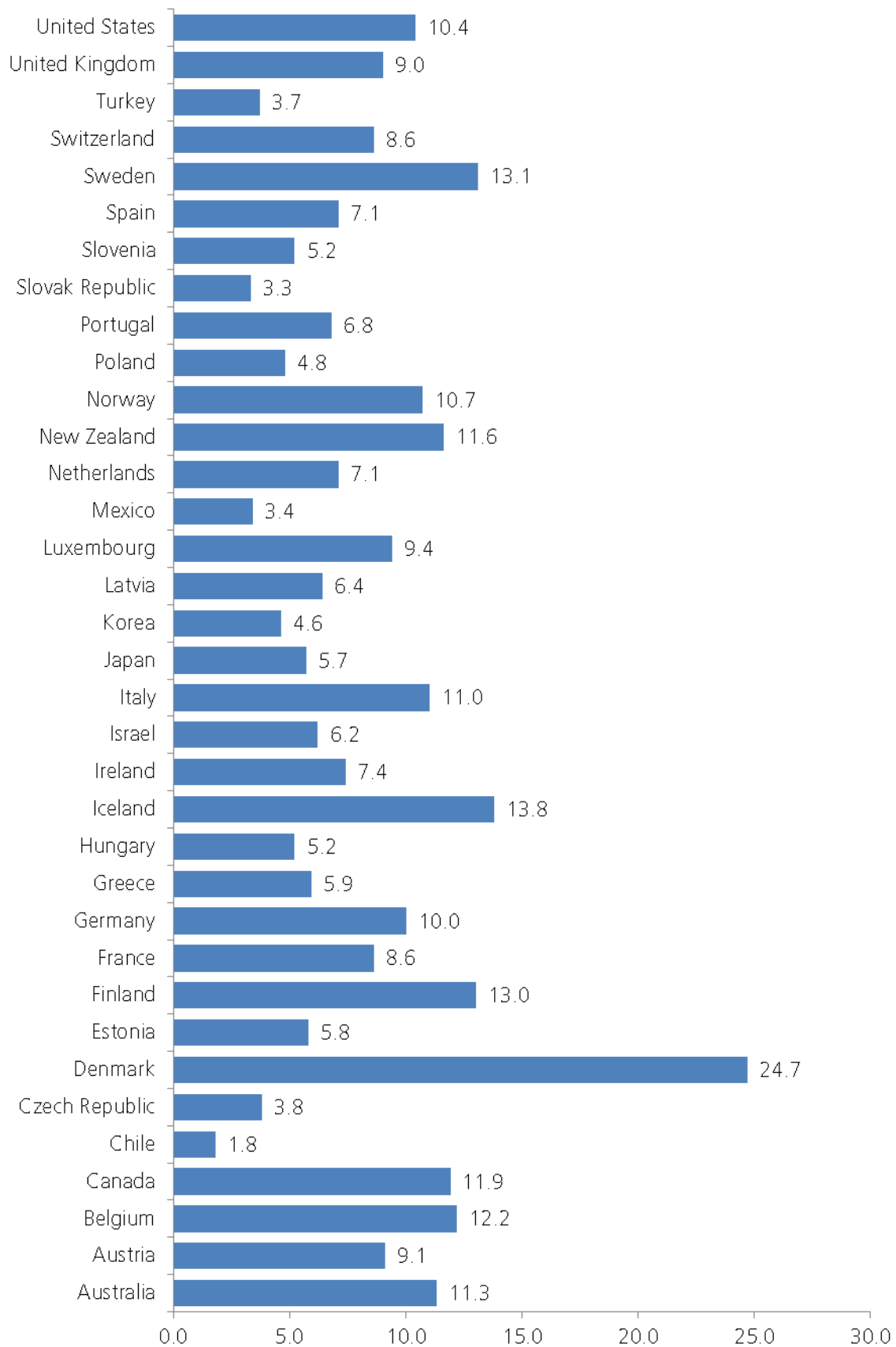
Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.9.

## 21 OECD: Taxes on personal income<sup>1</sup> as percentage of GDP 2016

Country	2016
Australia	11.3
Austria	9.1
Belgium	12.2
Canada	11.9
Chile	1.8
Czech Republic	3.8
Denmark	24.7
Estonia	5.8
Finland	13.0
France	8.6
Germany	10.0
Greece	5.9
Hungary	5.2
Iceland	13.8
Ireland	7.4
Israel	6.2
Italy	11.0
Japan	5.7
Korea	4.6
Latvia	6.4
Luxembourg	9.4
Mexico	3.4
Netherlands	7.1
New Zealand	11.6
Norway	10.7
Poland	4.8
Portugal	6.8
Slovak Republic	3.3
Slovenia	5.2
Spain	7.1
Sweden	13.1
Switzerland	8.6
Turkey	3.7
United Kingdom	9.0
United States	10.4
<b>Unweighted Average</b>	<b>8.4</b>
<b>OECD Total</b>	<b>8.4</b>

<sup>1</sup> No. 1100 according to OECD classification.

## Taxes on personal income as percentage of GDP 2016

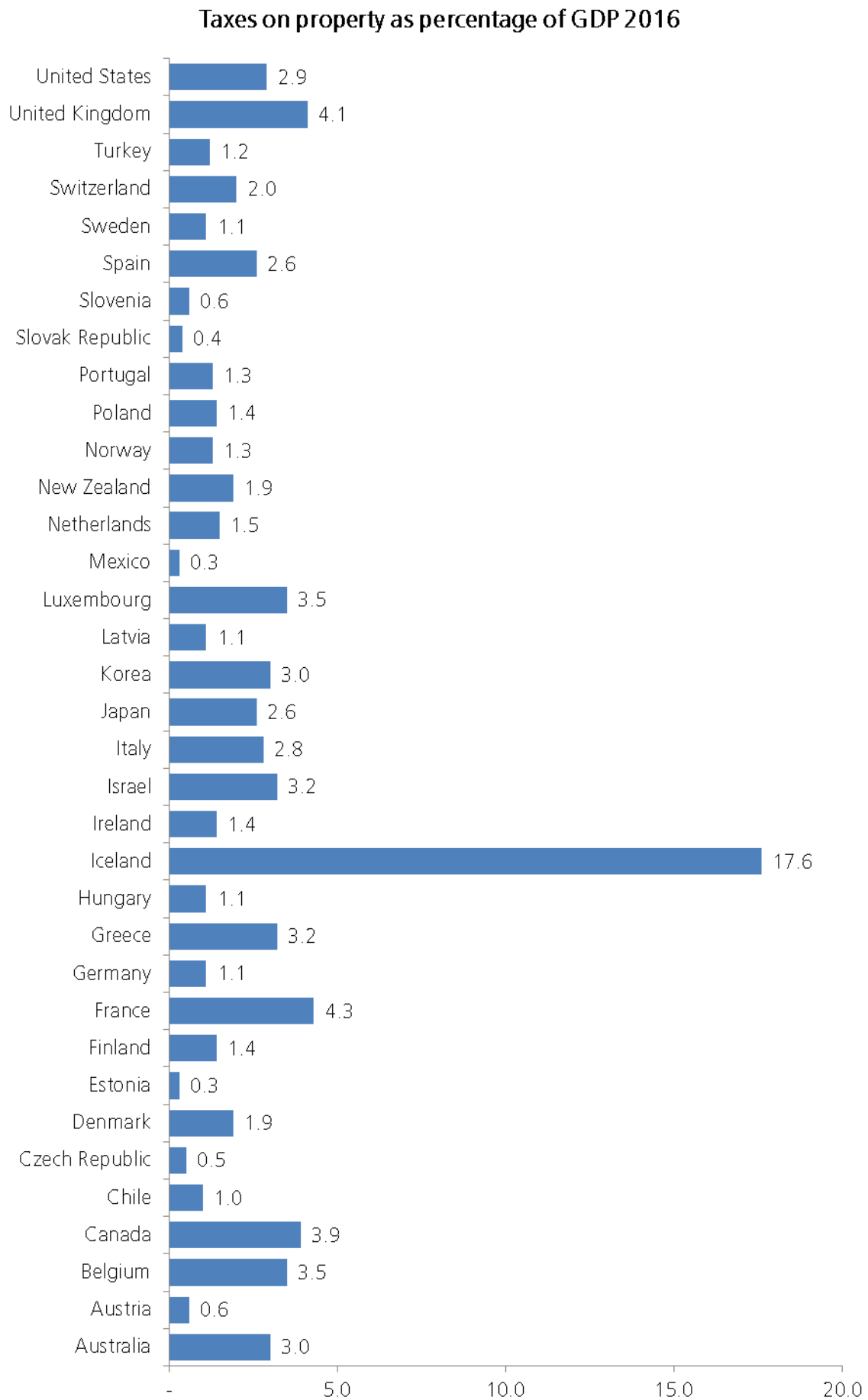


Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.8.

## 22 OECD: Taxes on property as percentage<sup>1</sup> of GDP 2016

Country	2016
Australia	3.0
Austria	0.6
Belgium	3.5
Canada	3.9
Chile	1.0
Czech Republic	0.5
Denmark	1.9
Estonia	0.3
Finland	1.4
France	4.3
Germany	1.1
Greece	3.2
Hungary	1.1
Iceland	17.6
Ireland	1.4
Israel	3.2
Italy	2.8
Japan	2.6
Korea	3.0
Latvia	1.1
Luxembourg	3.5
Mexico	0.3
Netherlands	1.5
New Zealand	1.9
Norway	1.3
Poland	1.4
Portugal	1.3
Slovak Republic	0.4
Slovenia	0.6
Spain	2.6
Sweden	1.1
<b>Switzerland</b>	<b>2.0</b>
Turkey	1.2
United Kingdom	4.1
United States	2.9
<b>Unweighted Average</b>	<b>2.4</b>
<b>OECD Total</b>	<b>2.4</b>

<sup>1</sup> No. 4000 according to OECD classification.



Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.12.

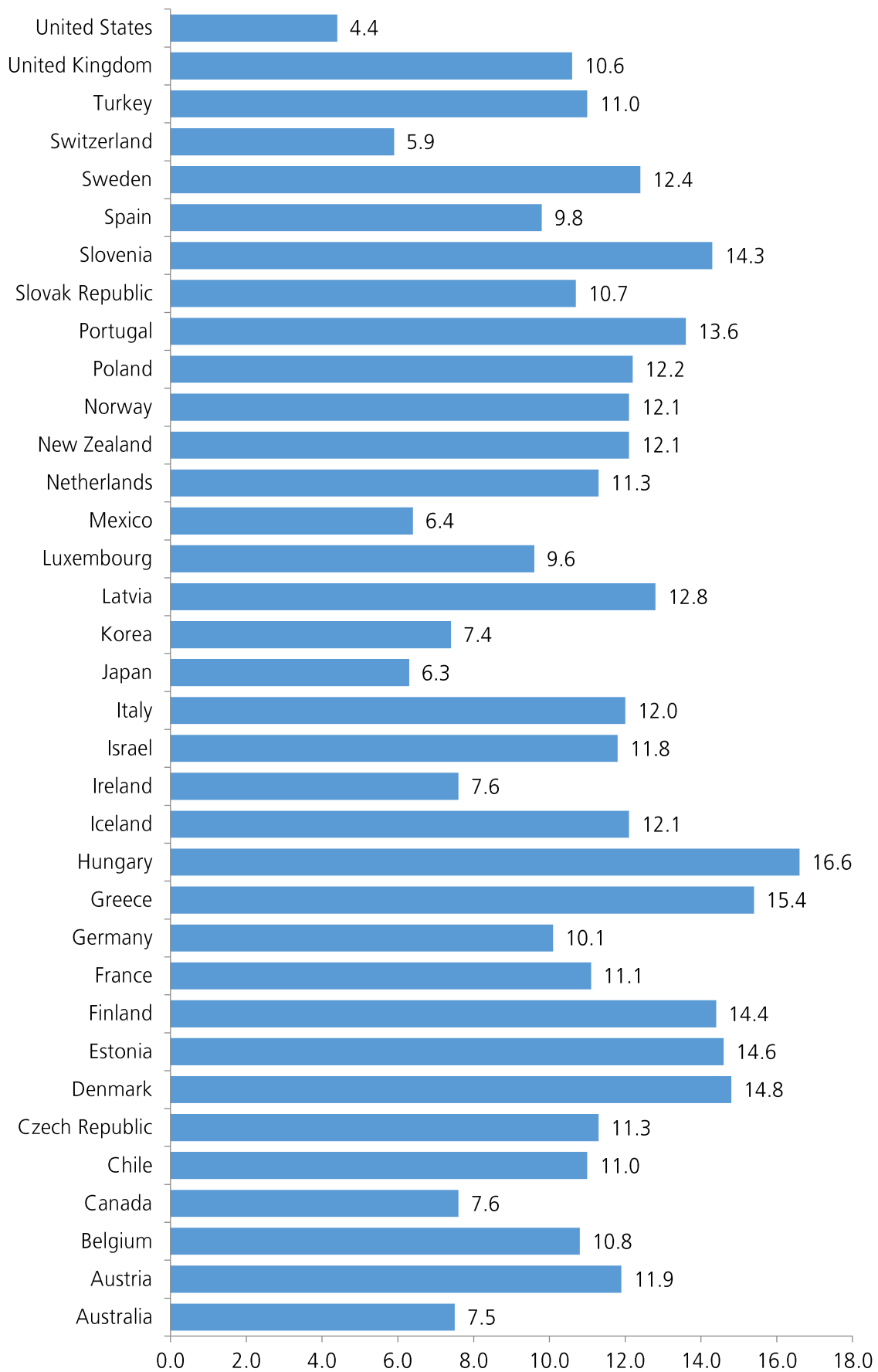


## 23 OECD: Taxes on goods and services<sup>1</sup> as percentage of GDP 2016

Country	2016
Australia	7.5
Austria	11.9
Belgium	10.8
Canada	7.6
Chile	11.0
Czech Republic	11.3
Denmark	14.8
Estonia	14.6
Finland	14.4
France	11.1
Germany	10.1
Greece	15.4
Hungary	16.6
Iceland	12.1
Ireland	7.6
Israel	11.8
Italy	12.0
Japan	6.3
Korea	7.4
Latvia	12.8
Luxembourg	9.6
Mexico	6.4
Netherlands	11.3
New Zealand	12.1
Norway	12.1
Poland	12.2
Portugal	13.6
Slovak Republic	10.7
Slovenia	14.3
Spain	9.8
Sweden	12.4
Switzerland	5.9
Turkey	11.0
United Kingdom	10.6
United States	4.4
<b>Unweighted Average</b>	<b>11.0</b>
<b>OECD Total</b>	<b>11.0</b>

<sup>1</sup> No. 5000 according to OECD classification.

## Taxes on goods and services as percentage of GDP 2016



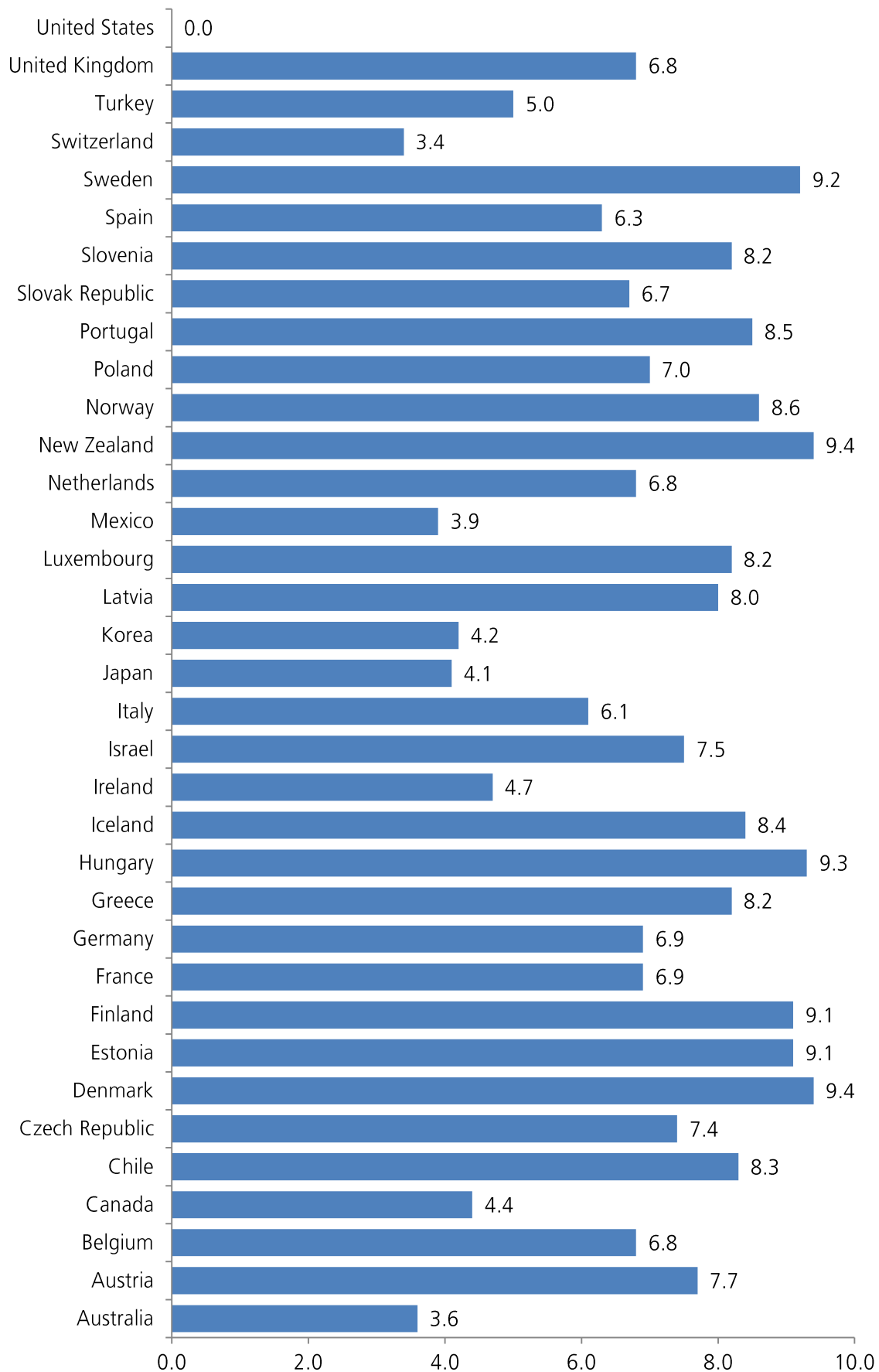
Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.13.

## 24 OECD: Rates of value added tax<sup>1</sup> as percentage of GDP 2016

Country	2016
Australia	3.6
Austria	7.7
Belgium	6.8
Canada	4.4
Chile	8.3
Czech Republic	7.4
Denmark	9.4
Estonia	9.1
Finland	9.1
France	6.9
Germany	6.9
Greece	8.2
Hungary	9.3
Iceland	8.4
Ireland	4.7
Israel	7.5
Italy	6.1
Japan	4.1
Korea	4.2
Latvia	8.0
Luxembourg	8.2
Mexico	3.9
Netherlands	6.8
New Zealand	9.4
Norway	8.6
Poland	7.0
Portugal	8.5
Slovak Republic	6.7
Slovenia	8.2
Spain	6.3
Sweden	9.2
Switzerland	3.4
Turkey	5.0
United Kingdom	6.8
United States	0.0
<b>Unweighted Average</b>	<b>6.8</b>
<b>OECD Total</b>	<b>6.8</b>

<sup>1</sup> No. 5111 according to OECD classification.

## Rates of value added tax as percentage of GDP 2016



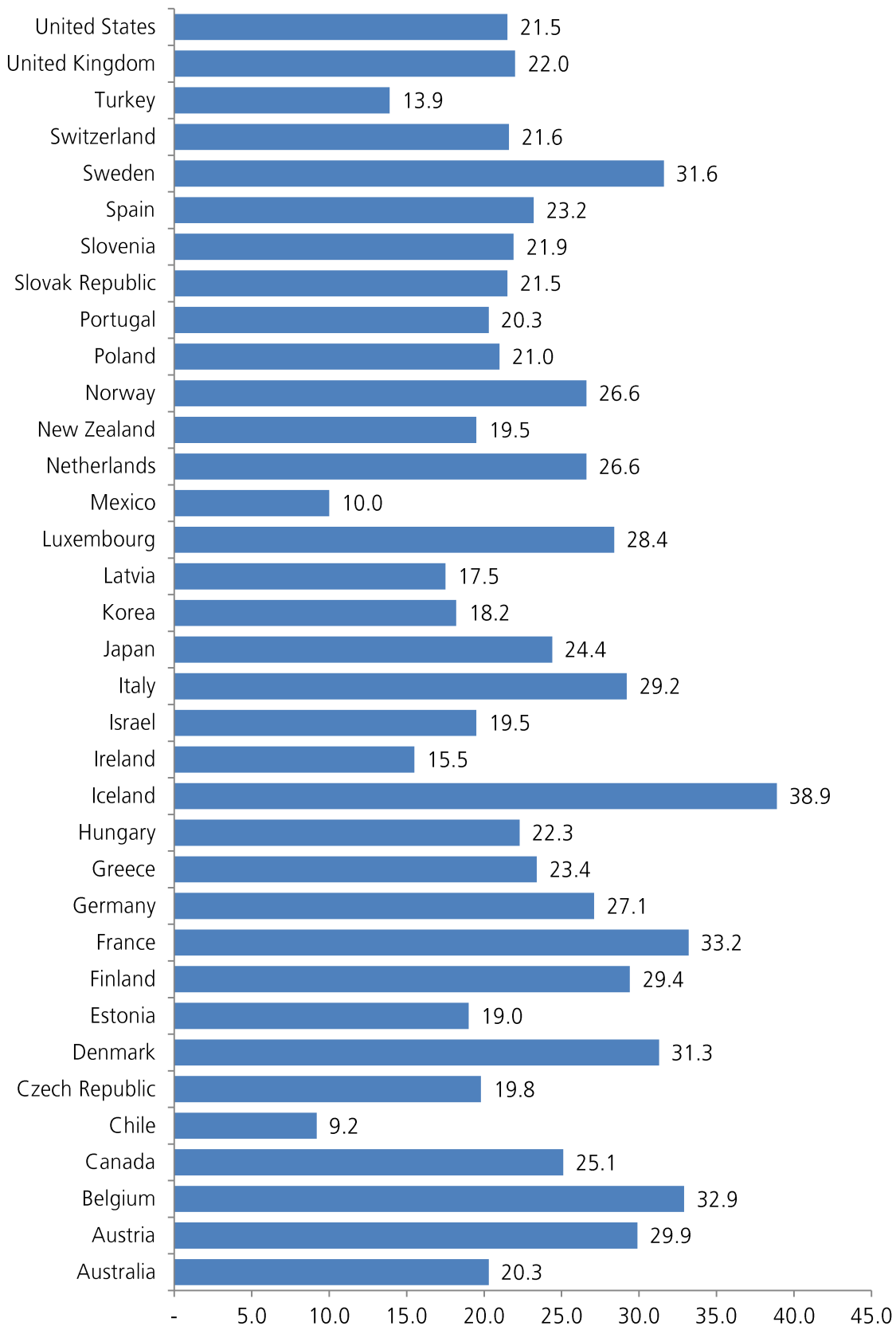
Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.14.

## 25 OECD: Direct taxes<sup>1</sup> as percentage of GDP (social security contributions included) 2016

Country	2016
Australia	20.3
Austria	29.9
Belgium	32.9
Canada	25.1
Chile	9.2
Czech Republic	19.8
Denmark	31.3
Estonia	19.0
Finland	29.4
France	33.2
Germany	27.1
Greece	23.4
Hungary	22.3
Iceland	38.9
Ireland	15.5
Israel	19.5
Italy	29.2
Japan	24.4
Korea	18.2
Latvia	17.5
Luxembourg	28.4
Mexico	10.0
Netherlands	26.6
New Zealand	19.5
Norway	26.6
Poland	21.0
Portugal	20.3
Slovak Republic	21.5
Slovenia	21.9
Spain	23.2
Sweden	31.6
Switzerland	21.6
Turkey	13.9
United Kingdom	22.0
United States	21.5
<b>Unweighted Average</b>	<b>23.3</b>
<b>OECD Total</b>	<b>23.3</b>

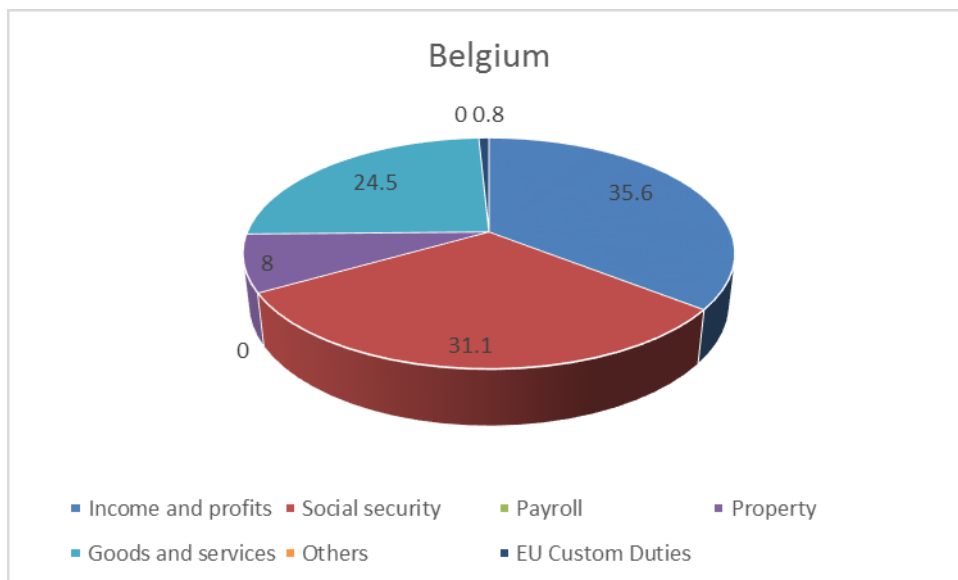
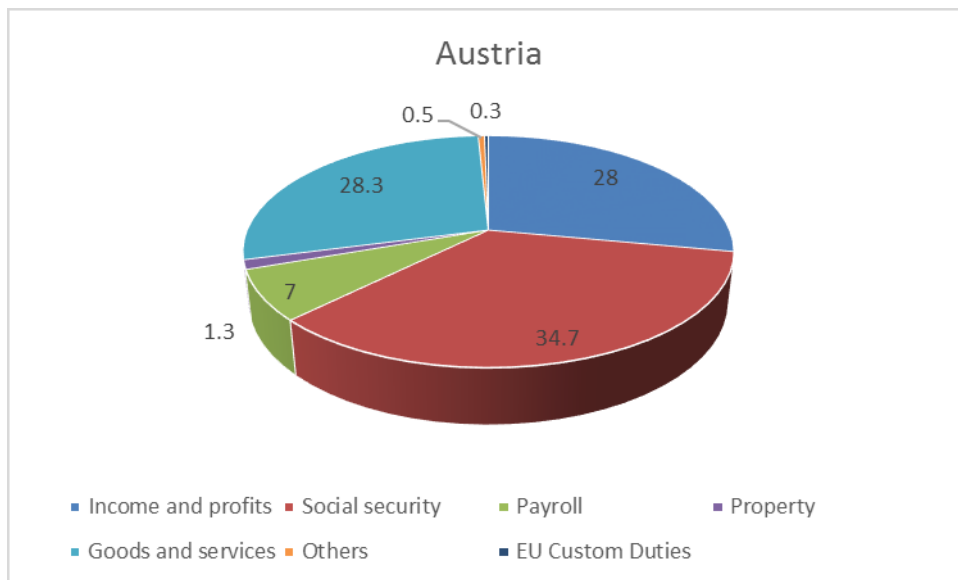
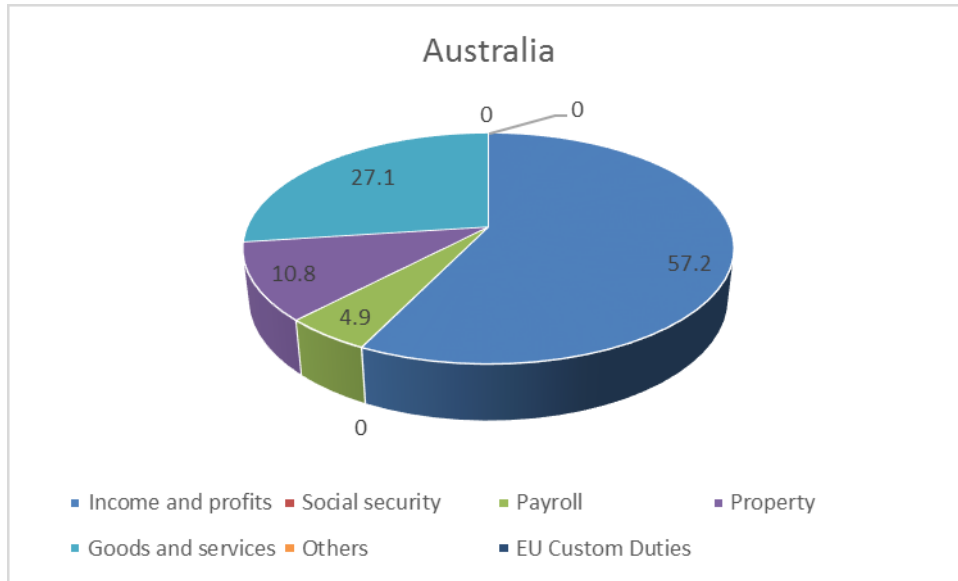
<sup>1</sup> No. 1000, 2000, 3000, 4000 according to OECD classification.

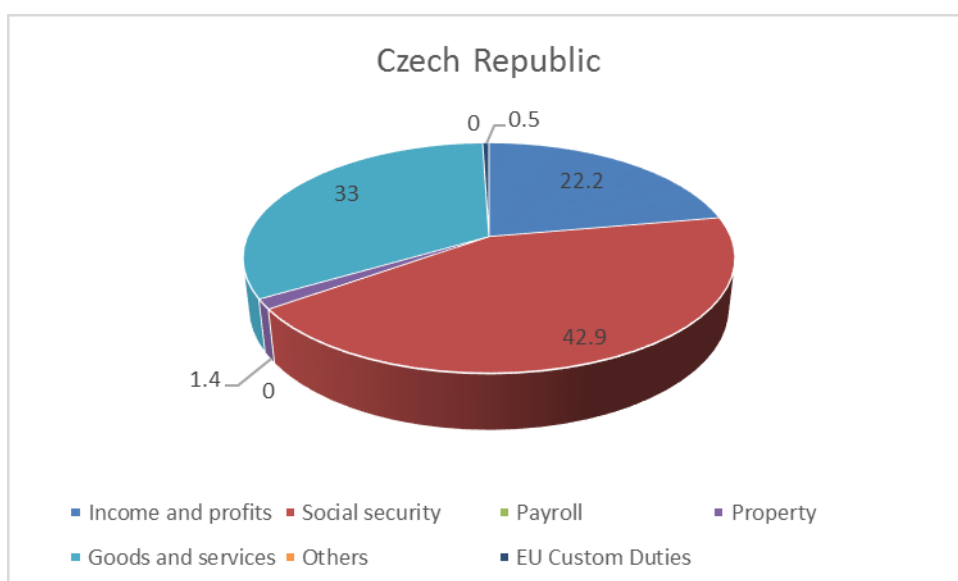
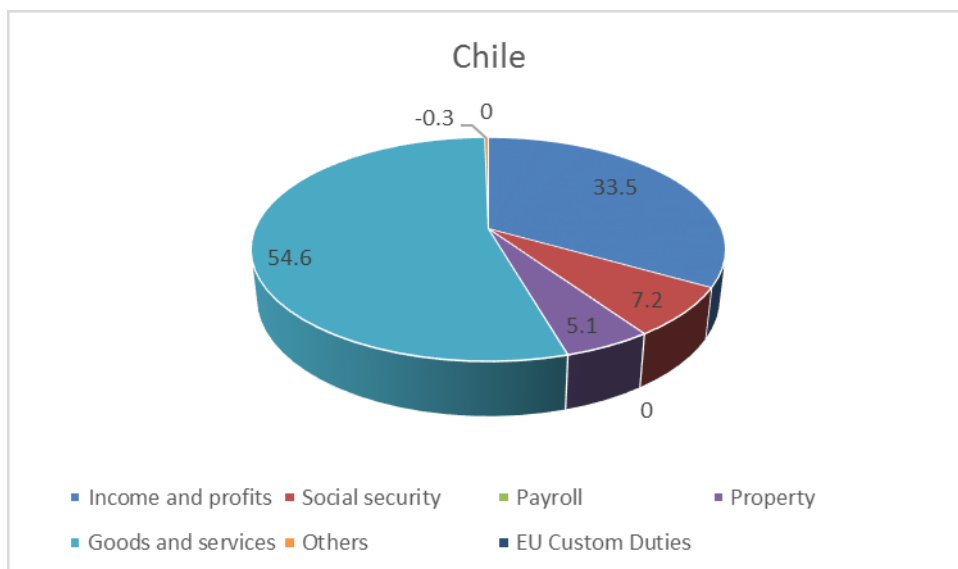
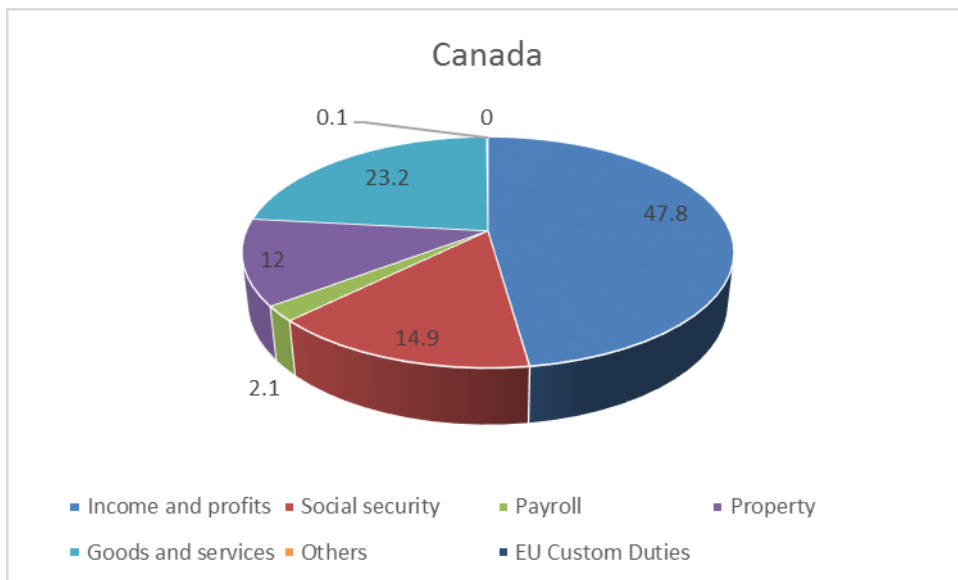
### Direct taxes as percentage of GDP (social security contributions included) 2016



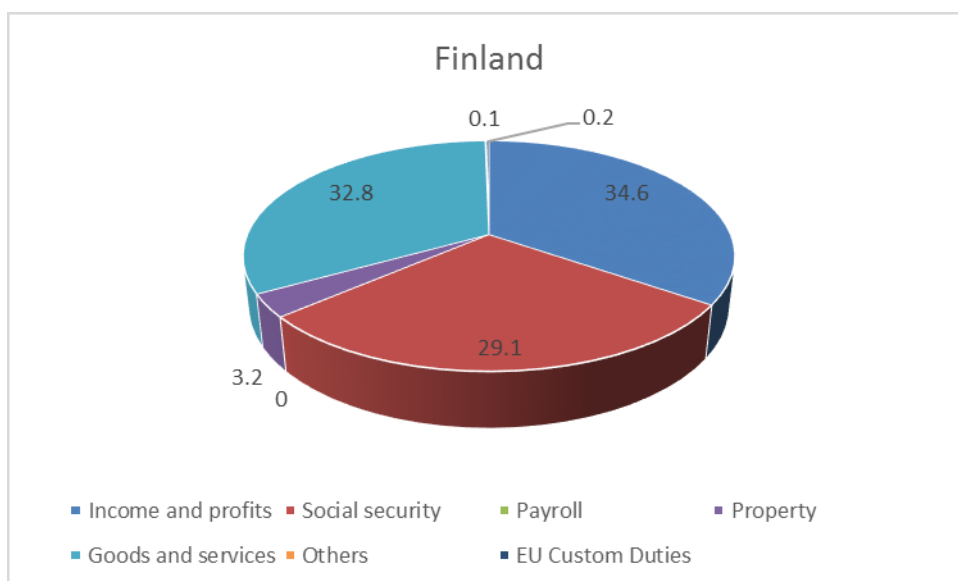
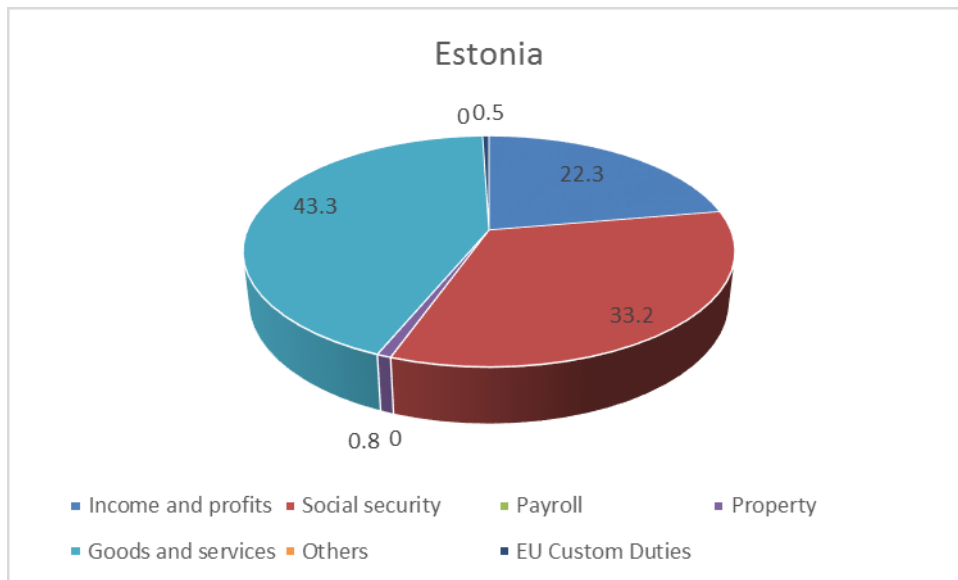
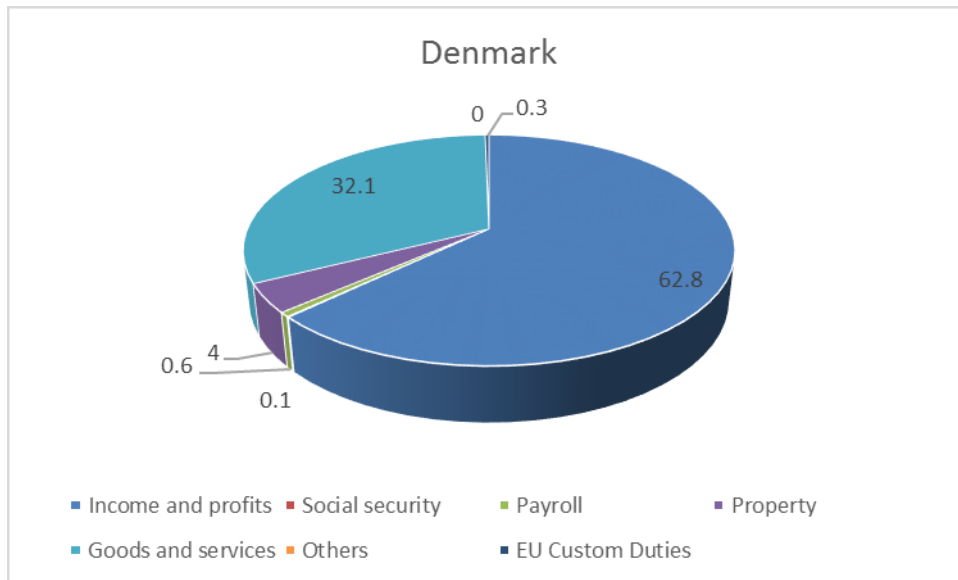
Source: OECD (2018), Revenue Statistics 1965-2017, OECD Publishing. Table 3.3.

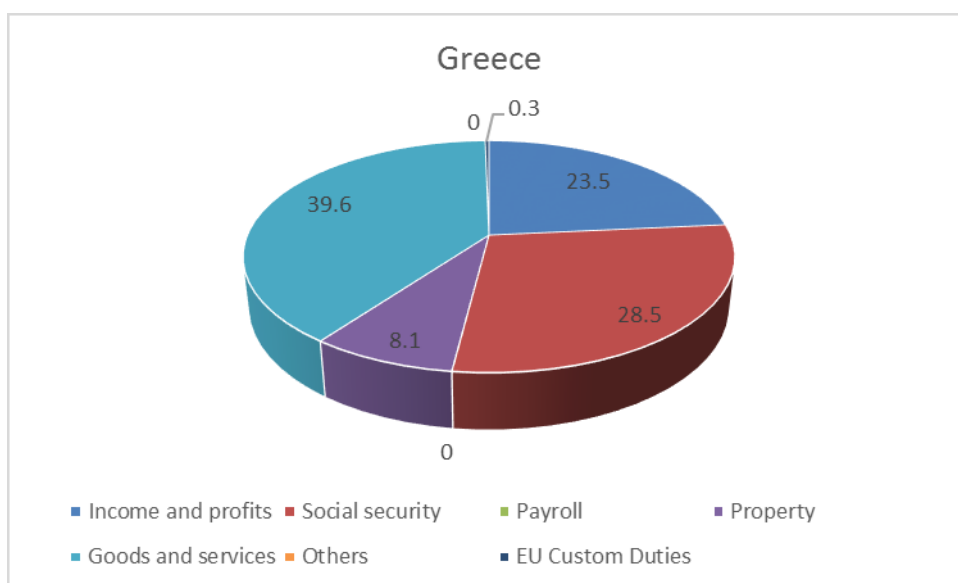
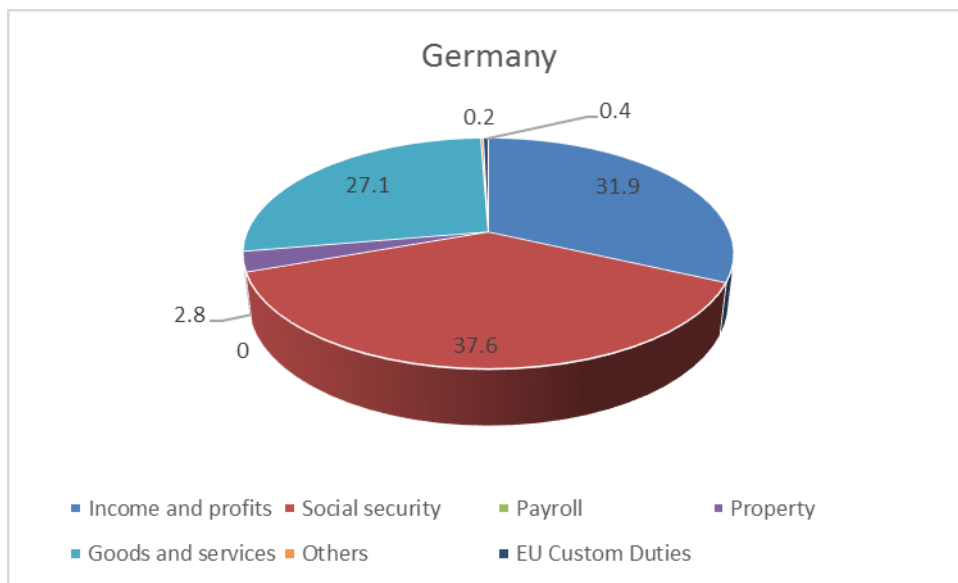
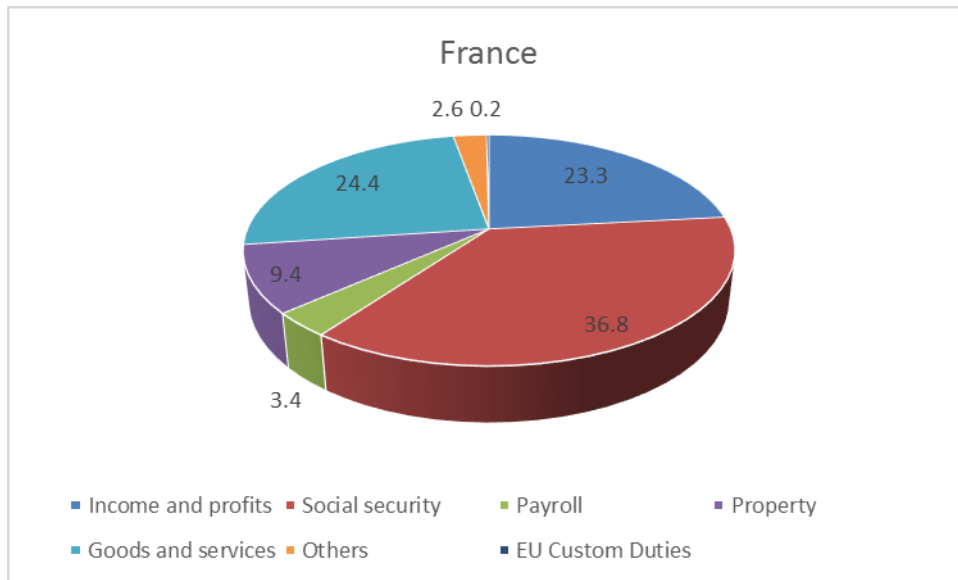
## 26 Main headings as percentage of total tax revenue 2016

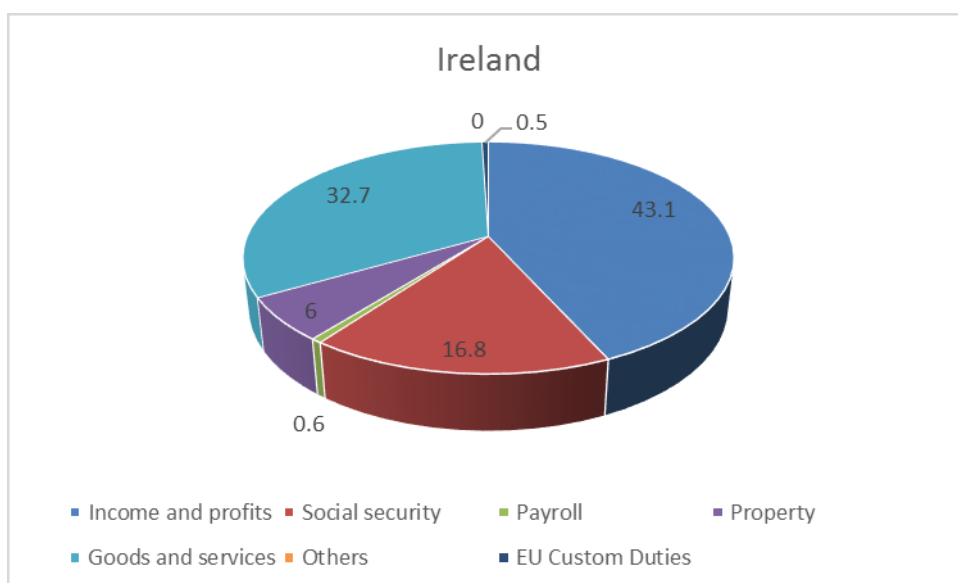
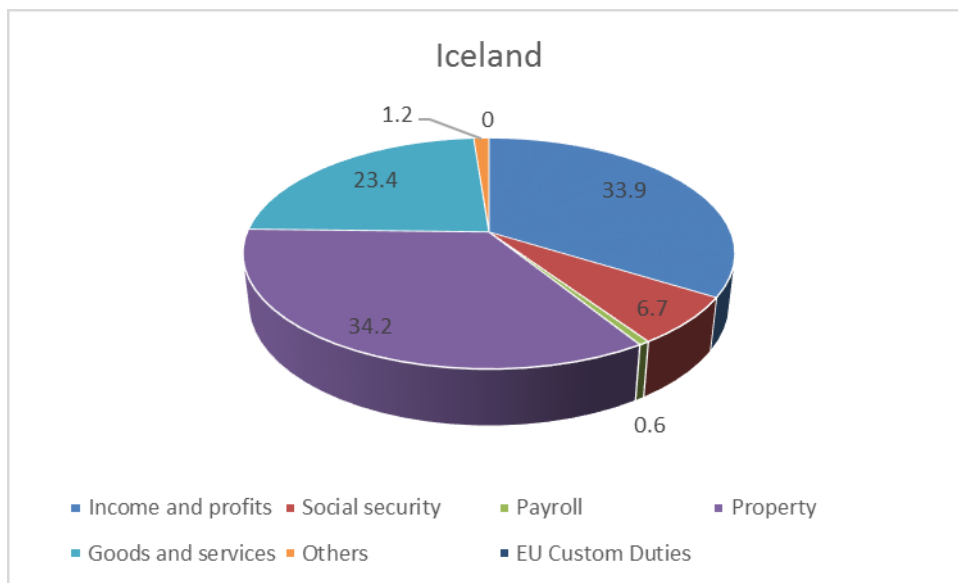
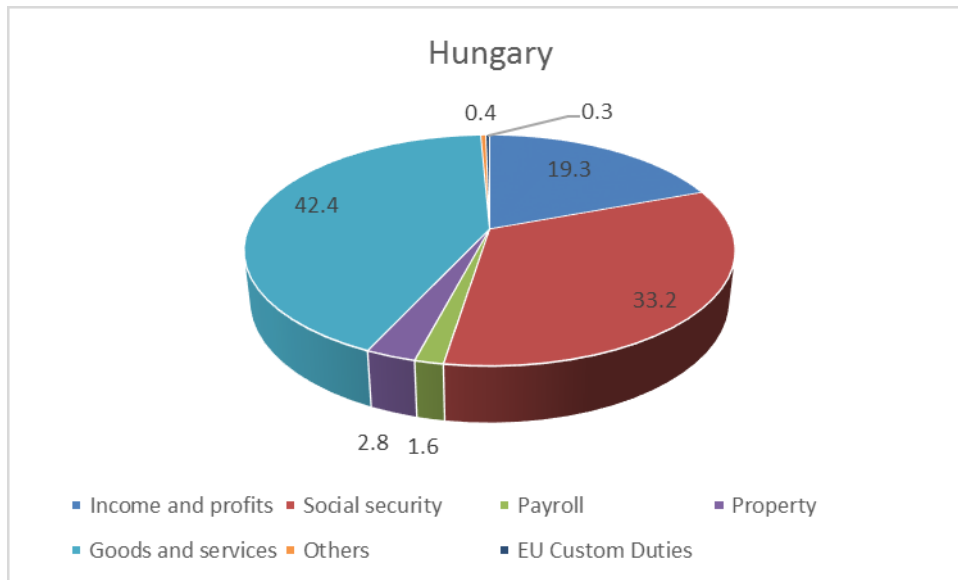


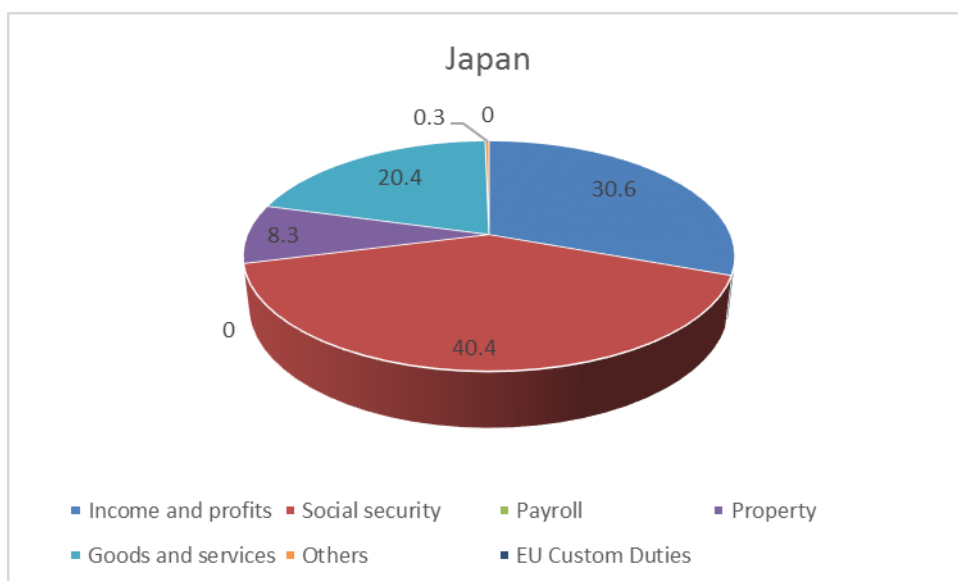
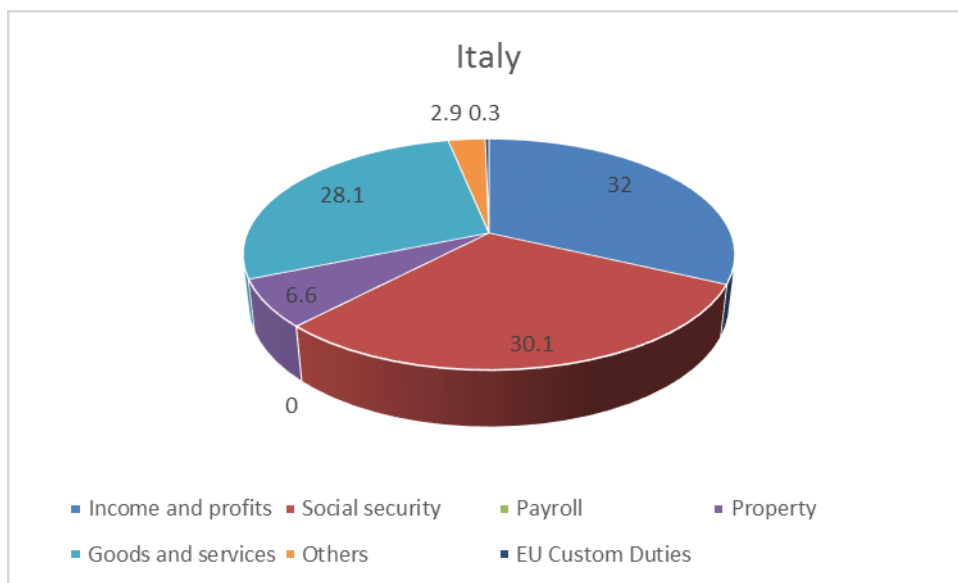
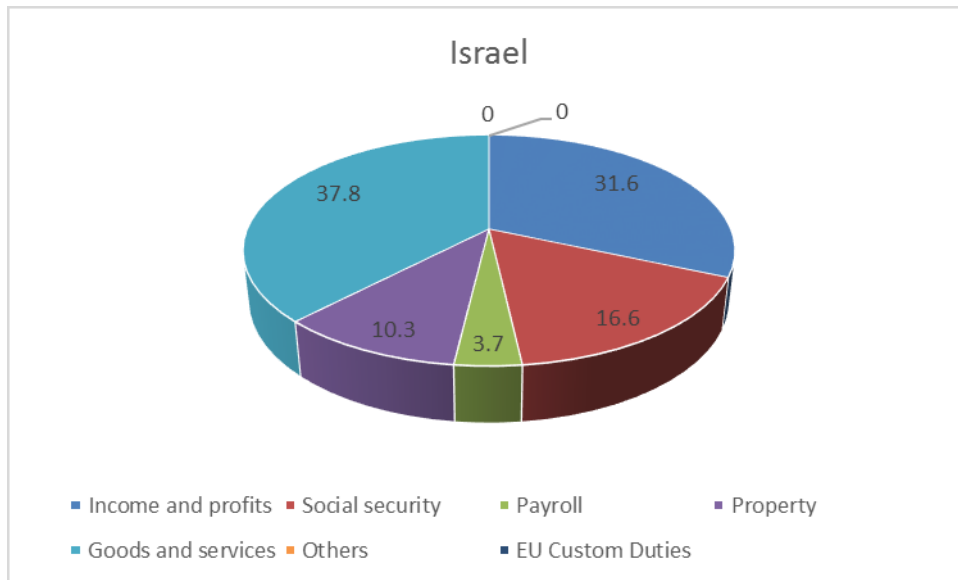


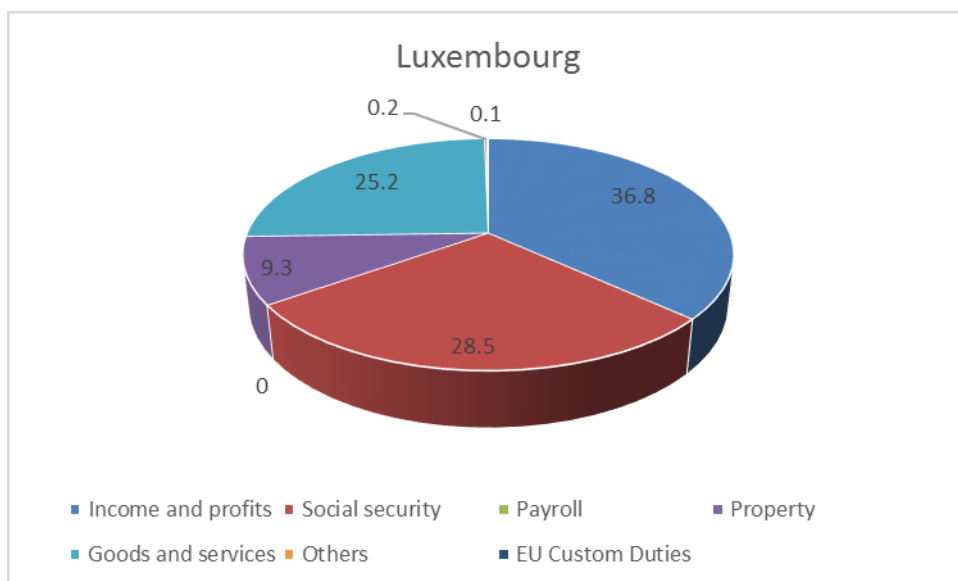
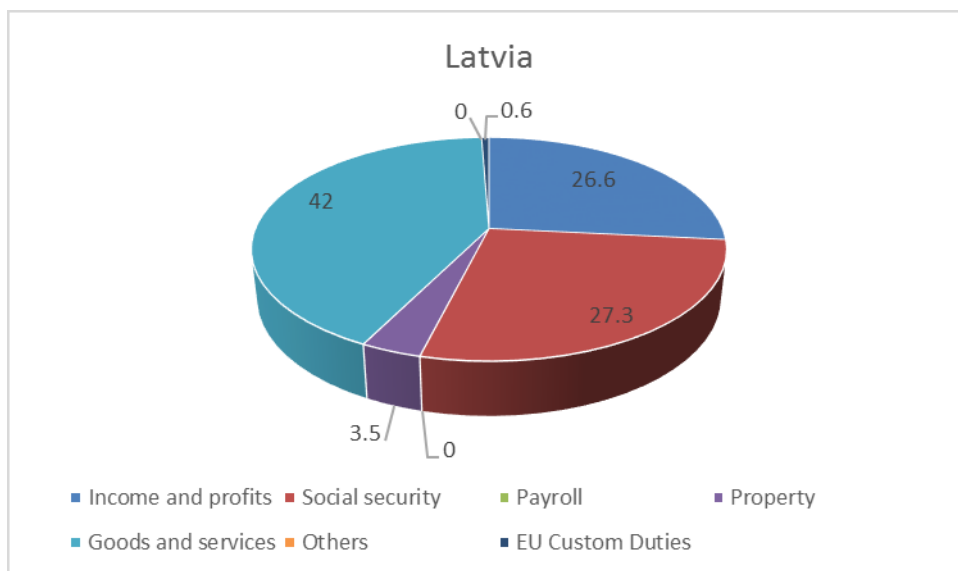
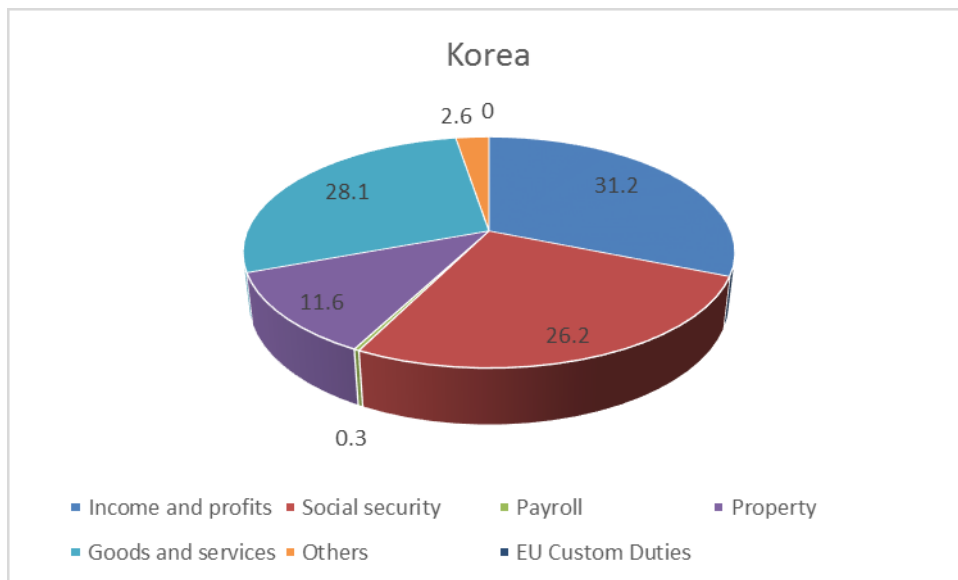


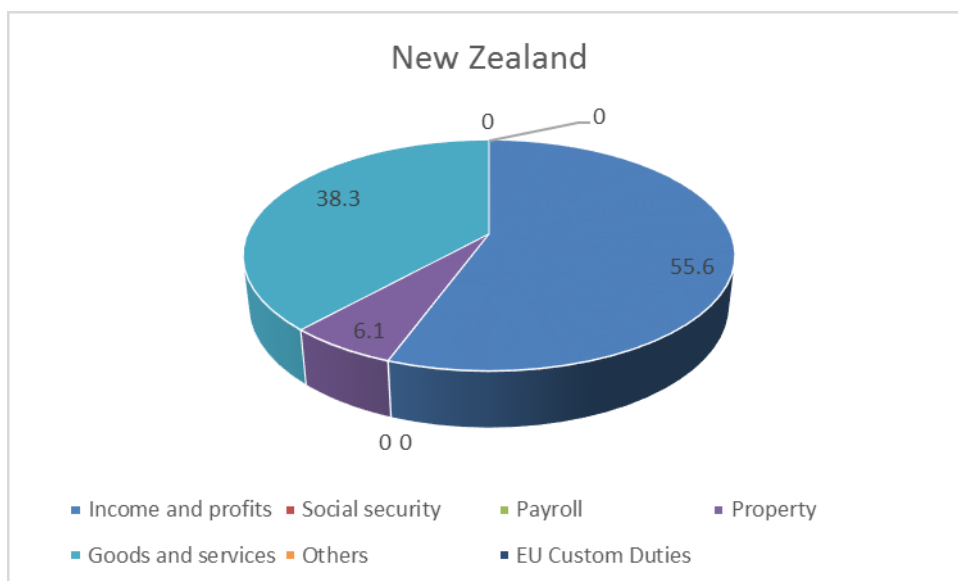
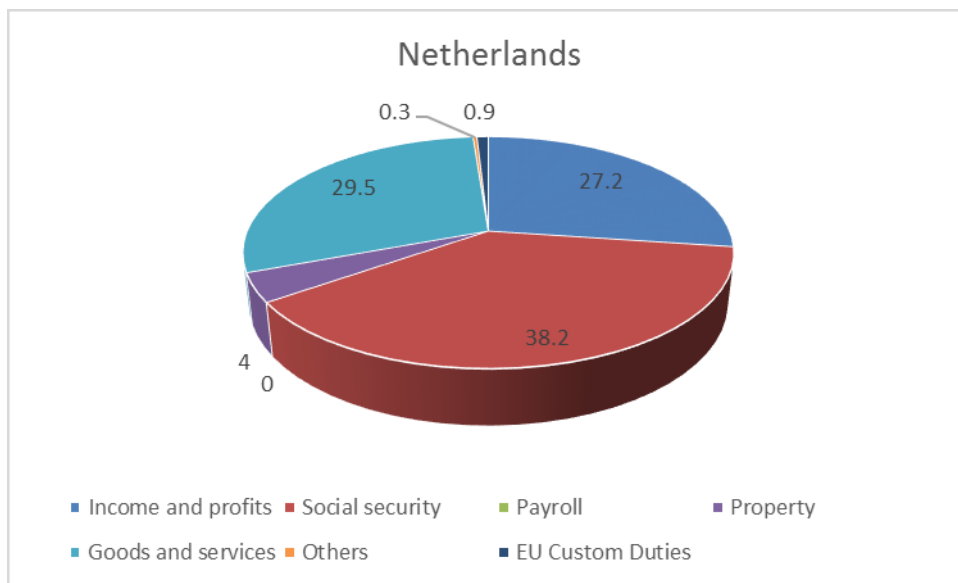
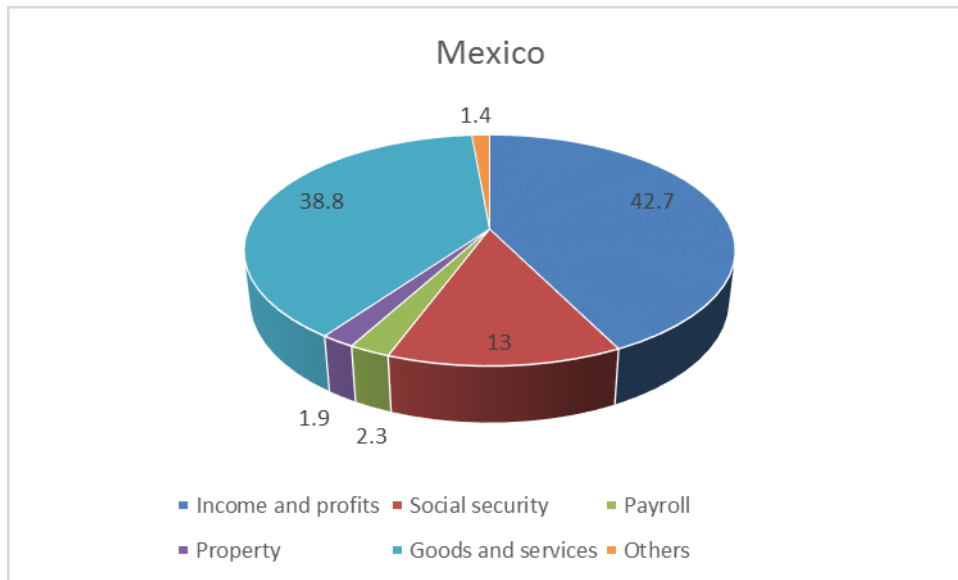


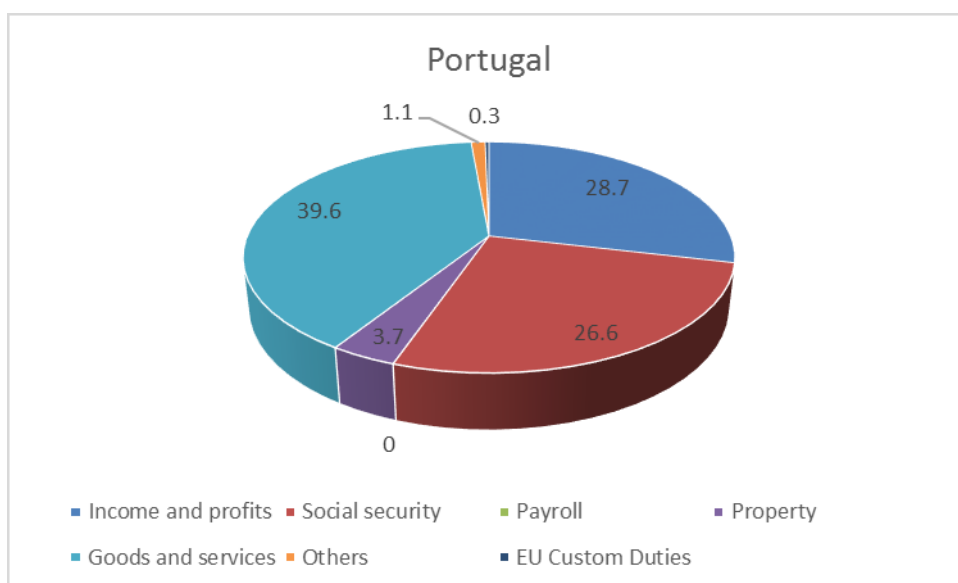
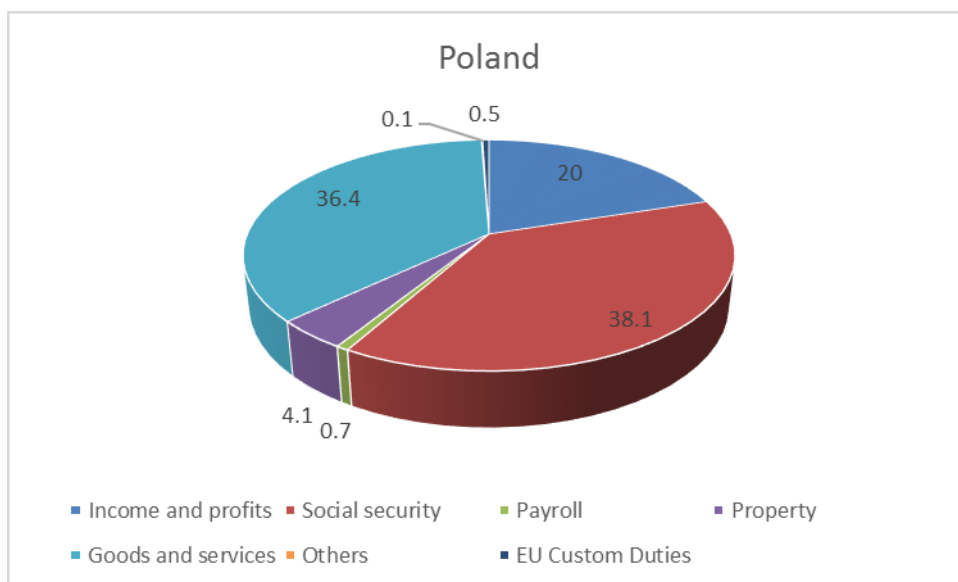
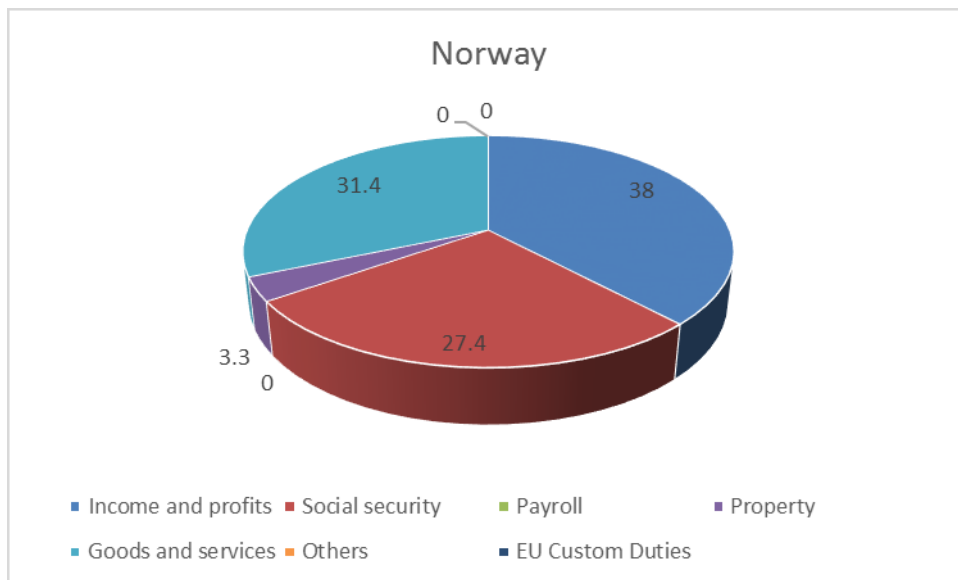


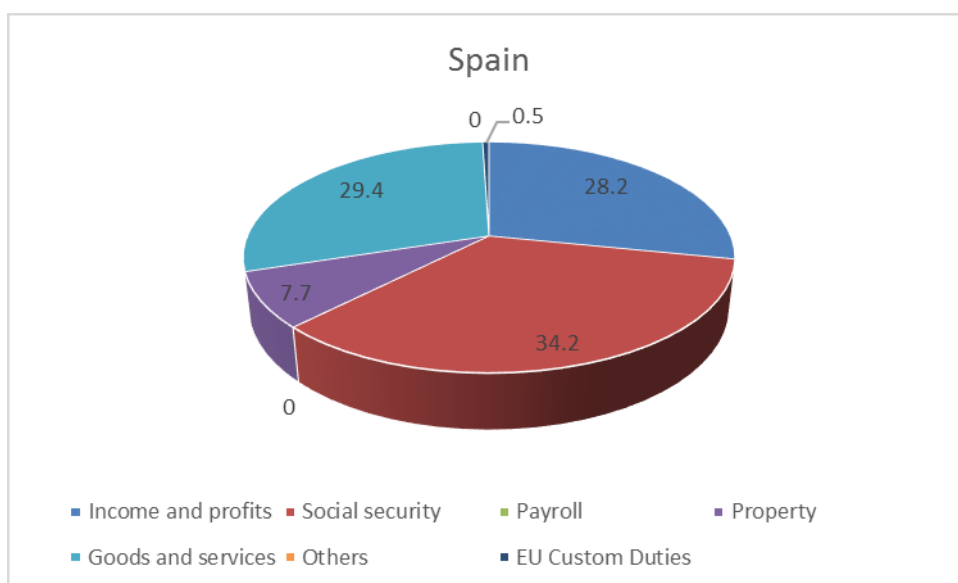
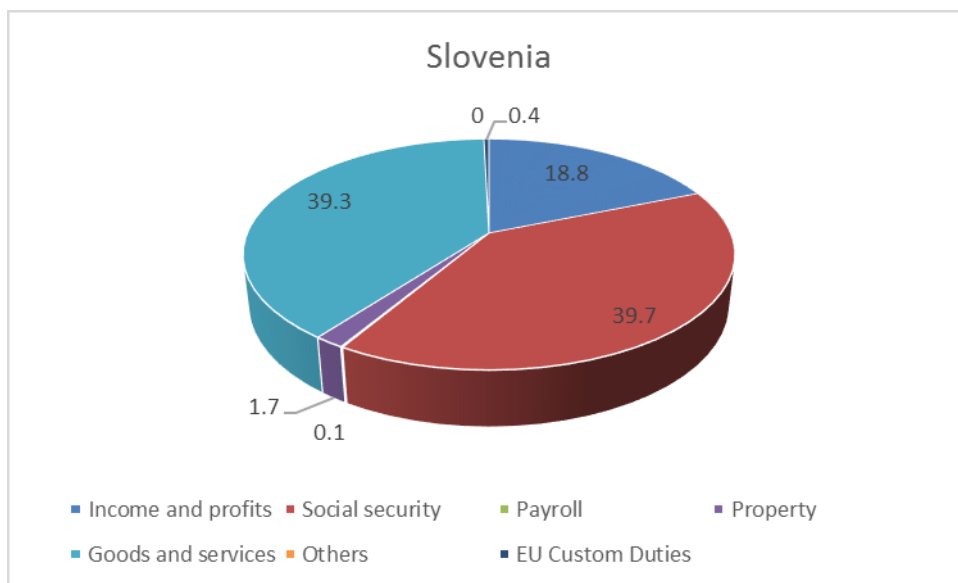
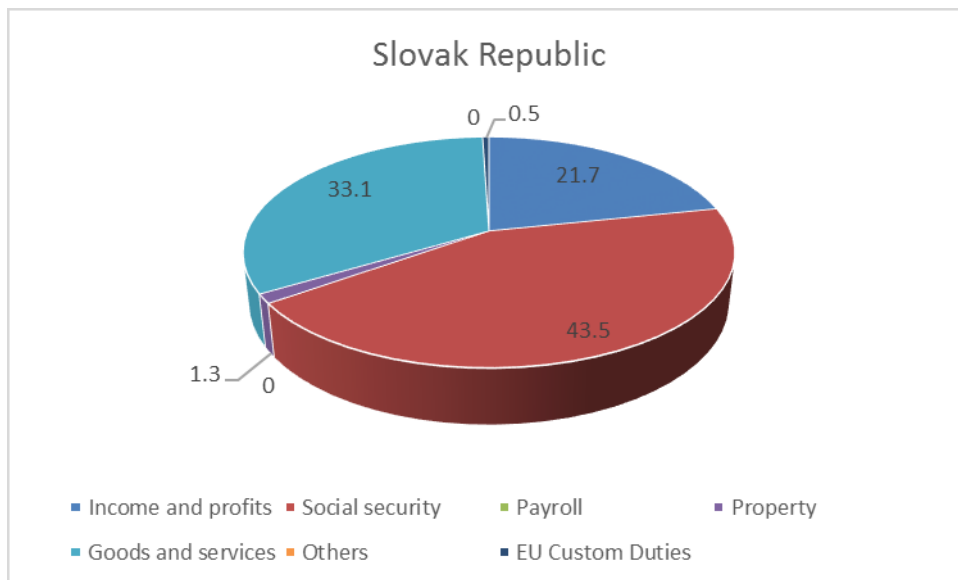




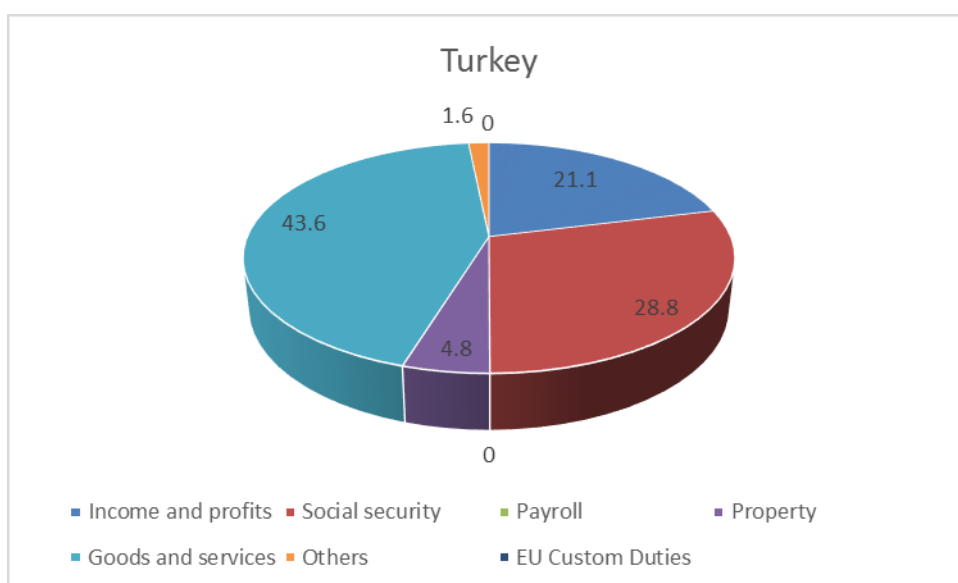
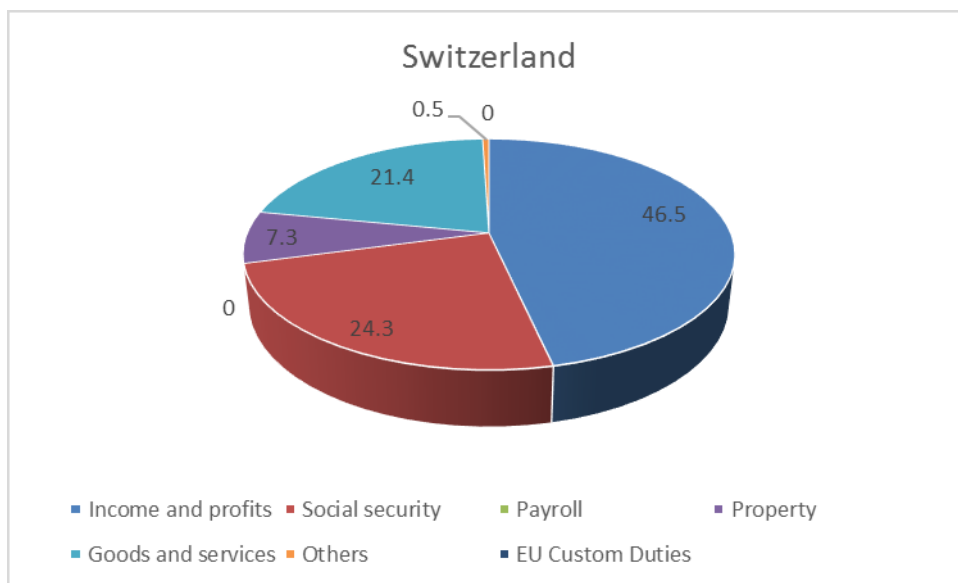
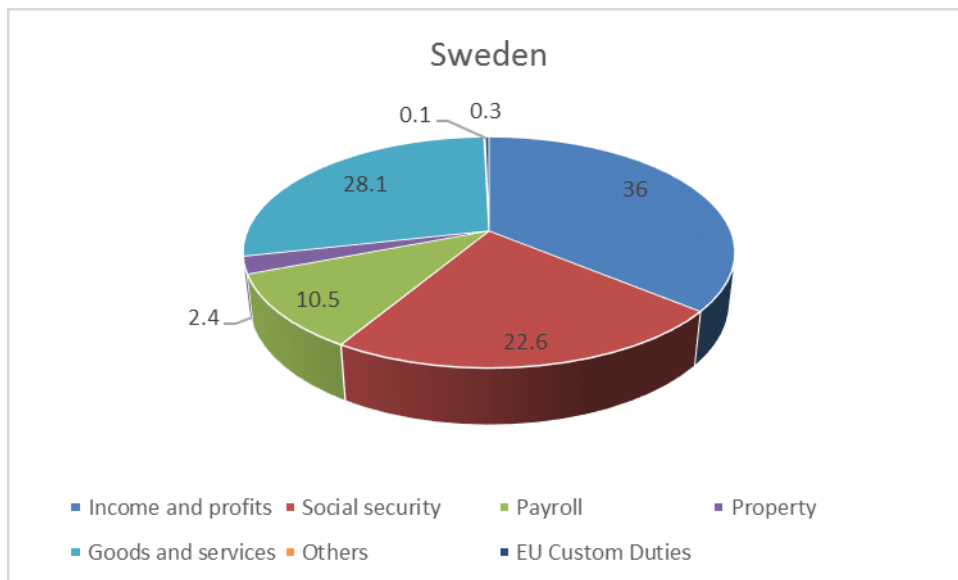


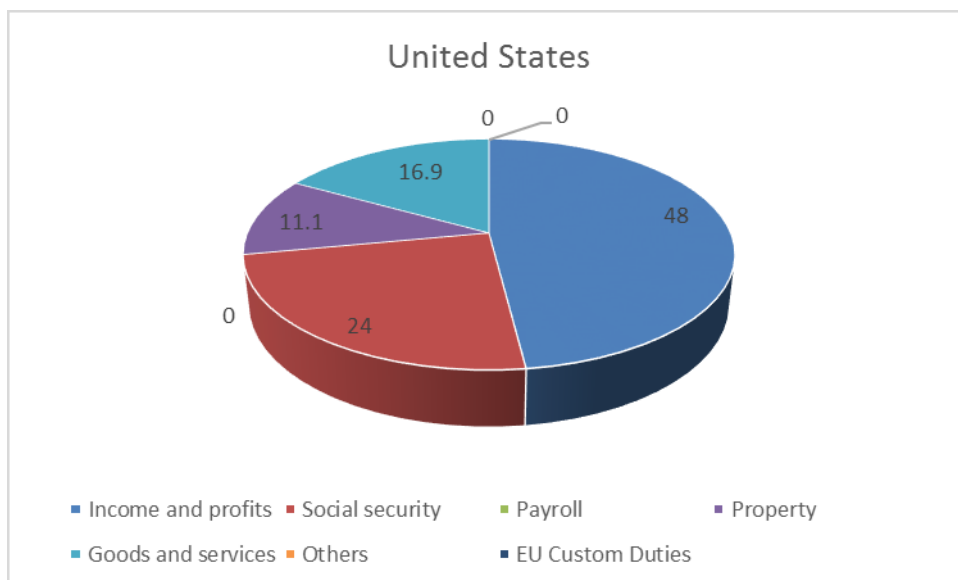
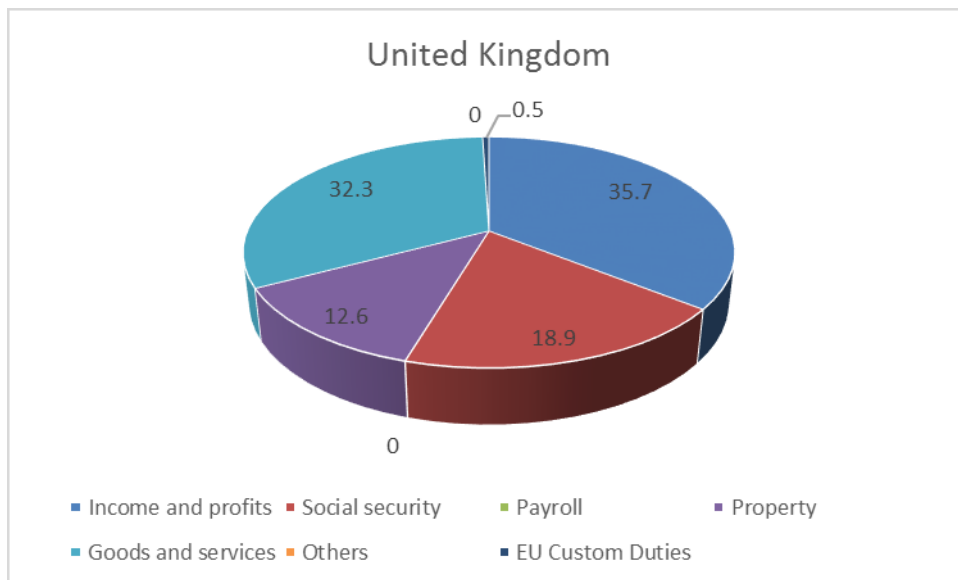












Note: the data regarding the EU Custom Duties are not available for the following countries: Australia, Canada, Chili, Iceland, Israel, Japan, Korea, Mexico, New Zealand, Norway, Switzerland, Turkey and the United States.