



# International comparison of tax burden

Tax rates and GDP ratios in different OECD-countries

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# 1 Corporate income tax rates 2019

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>	31 <sup>5</sup>		
Greece	28		
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>	17 <sup>10</sup>	3 <sup>11</sup>	
Netherlands <sup>1</sup>	19 <sup>12</sup>		
Norway	22 <sup>13</sup>		
Austria	25		
Portugal <sup>1</sup>	21	0 – 1.5	
Sweden	21.4		
Switzerland	8.5	18.32 <sup>14</sup>	yes
Spain <sup>1</sup>	25 <sup>15</sup>	<sup>16</sup>	yes
United States <sup>1</sup>	21	<sup>17</sup>	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> Profits up to EUR 500'000 are taxed at a 28 % rate, 31 % is applied on the excess. Companies with a turnover of EUR 250 million or more are subject to a 33.3 % rate

<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. For instance, the effective rate for the City of Luxembourg is 6.75 %

<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 (22 % 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 2019

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> 2019

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	10
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 (20 %).

<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 2019

Country	rate in %
Belgium	
Denmark	
Germany	1
Finland	
France	2
Greece	3
United Kingdom	
Ireland	
Italy	4
Luxembourg	5
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	1
Spain	1 <sup>6</sup>
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 2019

Country	rate in %
Belgium	yes <sup>1</sup>
Denmark	
Germany	
Finland	1.6 <sup>2</sup>
France	0.1 - 5
Greece	0.2
United Kingdom	
Ireland	1
Italy	<sup>3</sup>
Luxembourg	
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	0.15 / 0.3
Spain	
United States	

Source: IBFD Tax Research Platform.

<sup>1</sup> Various rates.

<sup>2</sup> If the transfer is not made through the stock exchange.

<sup>3</sup> Lump sum registration tax of EUR 200.

## 6 Value added tax rates 2019

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; 5.2; 9; 13.5	yes
Italy	22	4; 5; 10	yes
Luxembourg	17	3; 8; 14	yes
Netherlands	21	9	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	<b>7.7</b>	<b>2.5; 3.7</b>	<b>yes</b>
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 2019

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 1.5 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.

<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 2019

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	Indefinitely	1
Ireland	Indefinitely	3 <sup>5</sup>
Italy	Indefinitely <sup>6</sup>	
Luxembourg	Indefinitely/limited <sup>7</sup>	
Netherlands	6/9 <sup>8</sup>	1
Norway	Indefinitely	2 <sup>9</sup>
Austria	Indefinitely	
Portugal	4;5;12 <sup>10</sup>	
Sweden	Indefinitely	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 8'385'000 per year.

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

<sup>4</sup> Subject to certain limitations

<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> For the losses incurred before 2019.

<sup>9</sup> Only in case of liquidation of a company, for the losses of that current year.

<sup>10</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>11</sup> Restrictions apply in case of change of ownership.

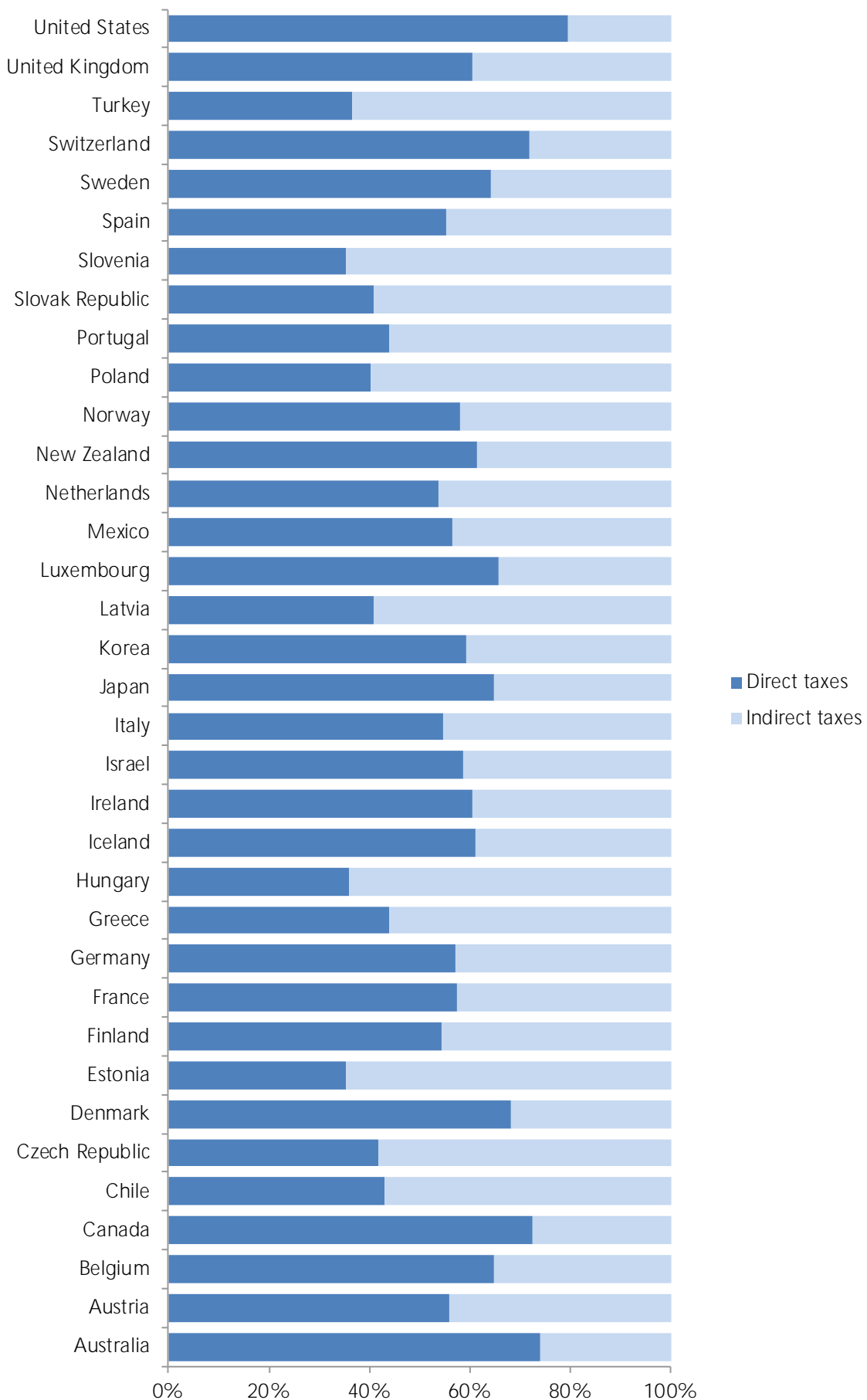
<sup>12</sup> Except for losses arising from the transfer of holdings in the capital or equity of other entities.

<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) 2017

Country	direct taxes	indirect taxes
Australia	74.0	26.0
Austria	55.4	44.0
Belgium	63.9	34.9
Canada	72.5	27.5
Chile	43.0	57.0
Czech Republic	41.3	57.9
Denmark	67.8	31.8
Estonia	35.3	64.7
Finland	54.1	45.7
France	57.3	42.4
Germany	56.8	42.6
Greece	45.4	58.0
Hungary	35.8	63.7
Iceland	61.1	38.9
Ireland	88.1	57.4
Israel	58.7	41.3
Italy	54.4	45.2
Japan	64.7	35.3
Korea	59.3	40.7
Latvia	41.0	59.0
Luxembourg	66.0	34.6
Mexico	56.3	43.7
Netherlands	52.9	45.8
New Zealand	61.5	38.4
Norway	57.9	42.1
Poland	39.9	59.3
Portugal	43.8	55.8
Slovak Republic	40.5	58.9
Slovenia	35.1	63.8
Spain	54.5	44.3
Sweden	63.9	35.7
<b>Switzerland</b>	<b>71.8</b>	<b>28.3</b>
Turkey	36.6	63.4
United Kingdom	60.0	39.4
United States	79.6	20.4
<b>Unweighted Average</b>	<b>55.7</b>	<b>45.4</b>
<b>OECD Total</b>	<b>55.7</b>	<b>45.4</b>

### Percentage of direct and indirect taxes (social security contributions excluded) 2017



Source: OECD (2019), Revenue Statistics 1965-2018, 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
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
2017	74.0	26.0	55.4	44.0	63.9	34.9	72.5	27.5

Country	Chile		Czech Rep.		Denmark		Estonia	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2017	43.0	57.0	41.3	57.9	67.8	31.8	35.3	64.7

## 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
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
2017	54.1	45.7	57.3	42.4	56.8	42.6	45.4	58.0

Country	Hungary		Iceland		Ireland		Israel	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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
2017	35.8	63.7	61.1	38.9	88.1	57.4	58.7	41.3

## 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	
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
2017	54.4	45.2	64.7	35.3	59.3	40.7	41.0	59.0

Country	Luxembourg		Mexico		Netherland		New Zealand	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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
2017	66.0	34.6	56.3	43.7	52.9	45.8	61.5	38.4

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

Country	Norway		Poland		Portugal		Slovak Rep.	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2017	57.9	42.1	39.9	59.3	43.8	55.8	40.5	58.9

Country	Slovenia		Spain		Sweden		Switzerland	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2017	35.1	63.8	54.5	44.3	63.9	35.7	71.8	28.3



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

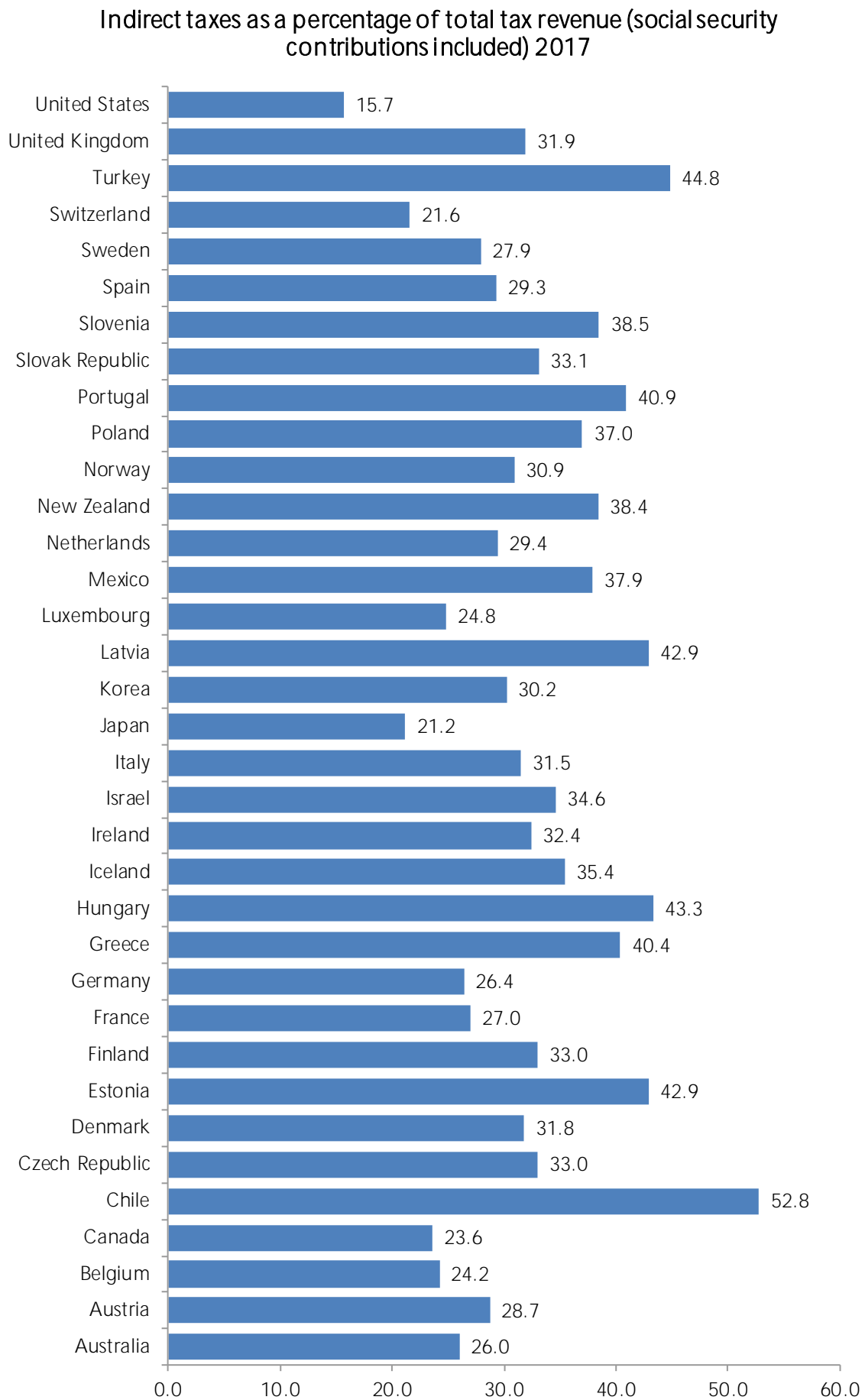
Country	Turkey		UK		United States	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect
1980	66.6	33.4	65.0	35.0	77.4	22.6
1985	48.5	51.5	62.1	37.9	74.9	25.1
1990	44.5	55.5	58.0	42.0	76.6	23.4
1995	35.7	64.3	57.6	42.4	76.1	23.9
2000	38.0	62.1	60.8	68.6	79.5	20.5
2005	32.4	67.6	62.5	37.5	76.9	23.1
2006	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
2017	36.6	63.4	60.0	39.4	79.6	20.4

Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Tables 4.1 – 4.71.

## 15 OECD: Indirect taxes as a percentage of total tax revenue<sup>1</sup> 2017 (social security included)

Country	percentage
Australia	26.0
Austria	28.7
Belgium	24.2
Canada	23.6
Chile	52.8
Czech Republic	33.0
Denmark	31.8
Estonia	42.9
Finland	33.0
France	27.0
Germany	26.4
Greece	40.4
Hungary	43.3
Iceland	35.4
Ireland	32.4
Israel	34.6
Italy	31.5
Japan	21.2
Korea	30.2
Latvia	42.9
Luxembourg	24.8
Mexico	37.9
Netherlands	29.4
New Zealand	38.4
Norway	30.9
Poland	37.0
Portugal	40.9
Slovak Republic	33.1
Slovenia	38.5
Spain	29.3
Sweden	27.9
<b>Switzerland</b>	<b>21.6</b>
Turkey	44.8
United Kingdom	31.9
United States	15.7
<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.



Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.4.

## 16 OECD: Tax revenue of main headings<sup>1</sup> as percentage of GDP 2017

Country	1000	2000	3000	4000	5000	6000
Australia	16.8	-	1.4	3.0	7.4	-
Austria	11.8	14.6	2.8	0.5	11.8	0.2
Belgium	16.2	13.6	-	3.5	10.8	-
Canada	15.8	4.6	0.7	3.9	7.7	-
Chile	6.9	1.5	-	1.1	11.0	-0.4
Czech Republic	7.7	15.0	-	0.5	11.5	-
Denmark	28.9	-	0.3	1.8	14.5	-
Estonia	7.2	11.2	-	0.2	14.0	-
Finland	15.4	12.1	-	1.5	14.2	-
France	10.9	16.8	1.5	4.4	11.3	1.2
Germany	12.2	14.2	-	1.0	9.9	0.1
Greece	8.9	11.5	-	3.1	15.3	-
Hungary	7.5	12.3	0.7	1.1	16.4	0.1
Iceland	18.4	3.4	0.3	2.1	12.6	0.6
Ireland	9.8	3.9	0.1	1.3	7.3	-
Israel	11.6	5.3	1.2	3.2	11.3	-
Italy	13.4	12.8	-	2.6	12.0	1.3
Japan	9.6	12.5	-	2.6	6.6	0.1
Korea	8.6	6.9	0.1	3.1	7.5	0.7
Latvia	8.2	8.4	-	1.0	13.4	-
Luxembourg	14.4	11.1	-	3.7	9.4	0.1
Mexico	7.2	2.1	0.4	0.3	5.9	0.2
Netherlands	11.6	13.8	-	1.6	11.3	0.1
New Zealand	17.8	-	-	1.9	12.3	-
Norway	15.1	10.3	0.1	1.3	12.0	-
Poland	6.9	12.8	0.2	1.4	12.6	0.1
Portugal	9.7	9.2	-	1.4	13.8	0.3
Slovak Republic	7.0	14.5	-	0.4	11.0	-
Slovenia	6.9	14.5	0.1	0.6	14.0	-
Spain	9.6	11.5	-	2.5	9.9	-
Sweden	16.1	9.7	5.1	1.0	12.3	-
<b>Switzerland</b>	<b>13.5</b>	<b>6.7</b>	-	<b>2.2</b>	<b>6.0</b>	<b>0.1</b>
Turkey	5.3	7.3	-	1.1	10.8	0.3
United Kingdom	11.9	6.4	0.1	4.2	10.6	-
United States	12.1	6.2	-	4.3	4.2	-
<b>Unweighted Average</b>	<b>11.7</b>	<b>9.0</b>	<b>0.4</b>	<b>2.0</b>	<b>10.9</b>	<b>0.2</b>
<b>OECD Total</b>						

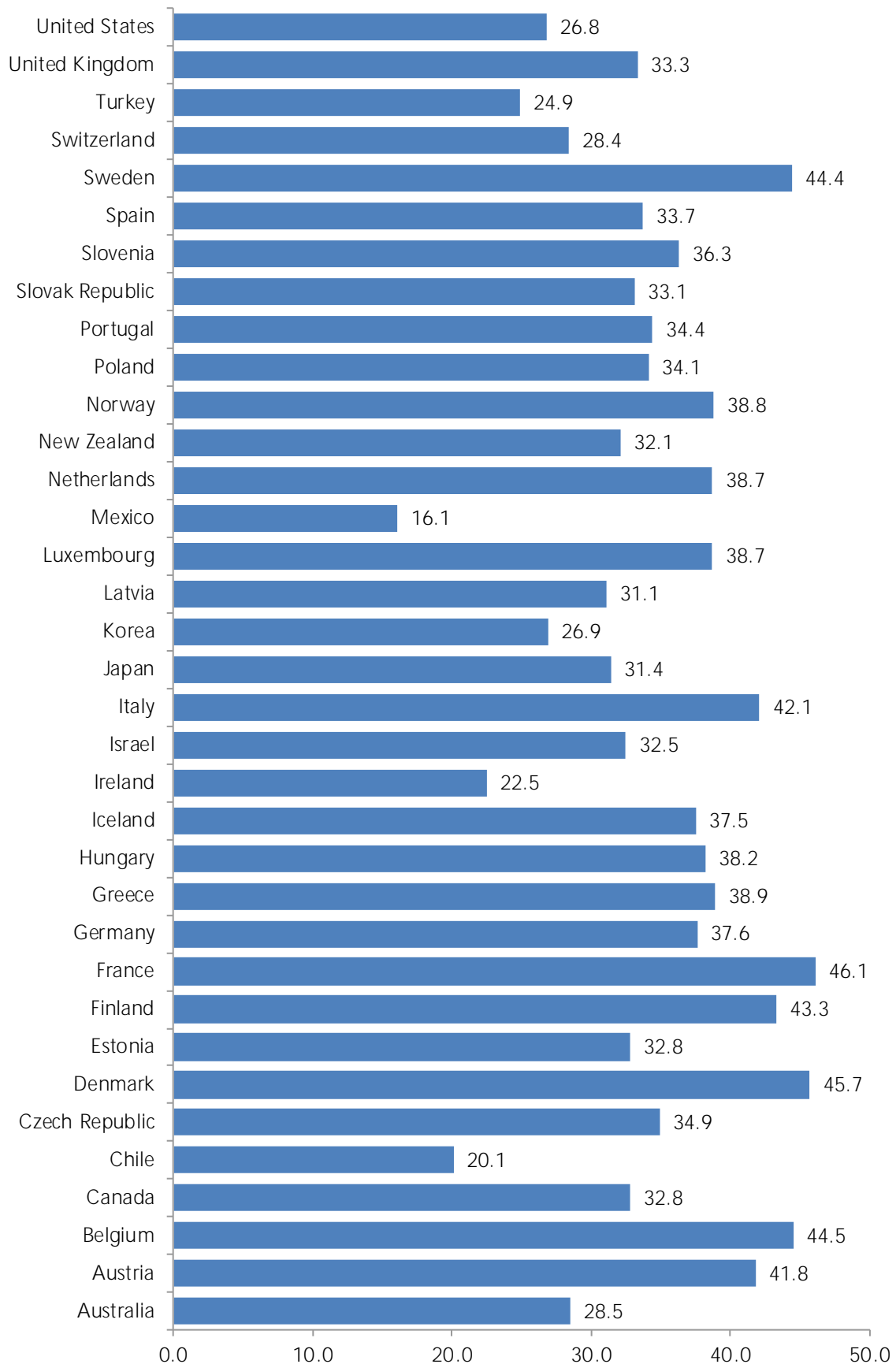
Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.3.

<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 2017

Country	2017
Australia	28.5
Austria	41.8
Belgium	44.5
Canada	32.8
Chile	20.1
Czech Republic	34.9
Denmark	45.7
Estonia	32.8
Finland	43.3
France	46.1
Germany	37.6
Greece	38.9
Hungary	38.2
Iceland	37.5
Ireland	22.5
Israel	32.5
Italy	42.1
Japan	31.4
Korea	26.9
Latvia	31.1
Luxembourg	38.7
Mexico	16.1
Netherlands	38.7
New Zealand	32.1
Norway	38.8
Poland	34.1
Portugal	34.4
Slovak Republic	33.1
Slovenia	36.3
Spain	33.7
Sweden	44.4
<b>Switzerland</b>	<b>28.4</b>
Turkey	24.9
United Kingdom	33.3
United States	26.8
<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 2017



Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.1.

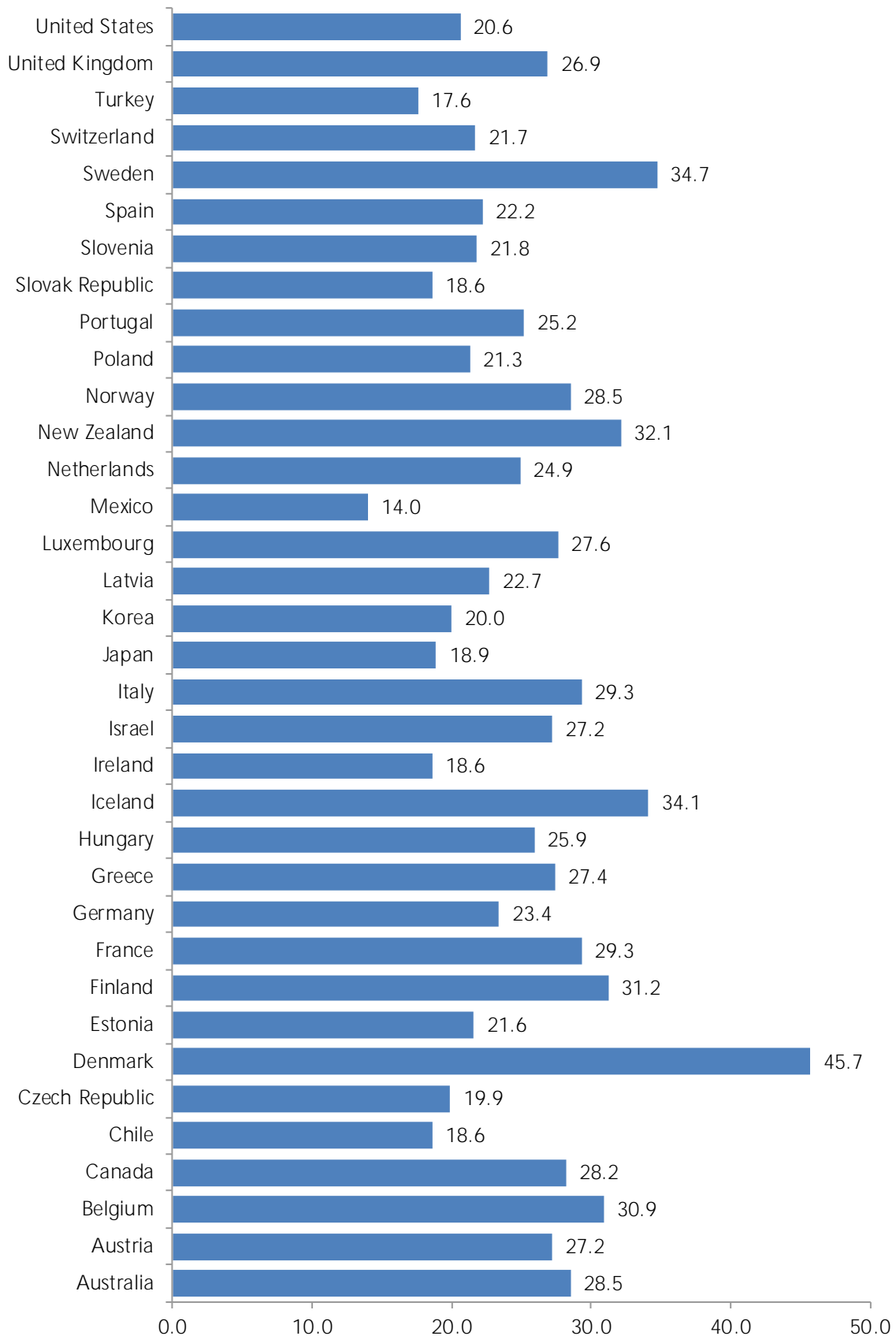
## 18 OECD: Total tax revenue<sup>1</sup> (excluding social security) as percentage of GDP 2017

Country	2017 <sup>2</sup>
Australia	28.5
Austria	27.2
Belgium	30.9
Canada	28.2
Chile	18.6
Czech Republic	19.9
Denmark	45.7
Estonia	21.6
Finland	31.2
France	29.3
Germany	23.4
Greece	27.4
Hungary	25.9
Iceland	34.1
Ireland	18.6
Israel	27.2
Italy	29.3
Japan	18.9
Korea	20.0
Latvia	22.7
Luxembourg	27.6
Mexico	14.0
Netherlands	24.9
New Zealand	32.1
Norway	28.5
Poland	21.3
Portugal	25.2
Slovak Republic	18.6
Slovenia	21.8
Spain	22.2
Sweden	34.7
<b>Switzerland</b>	<b>21.7</b>
Turkey	17.6
United Kingdom	26.9
United States	20.6
<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 minus no. 2000 (social security).

### Total tax revenue (excluding social security contributions) as percentage of GDP 2017



Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Tables 3.1 and 3.10.

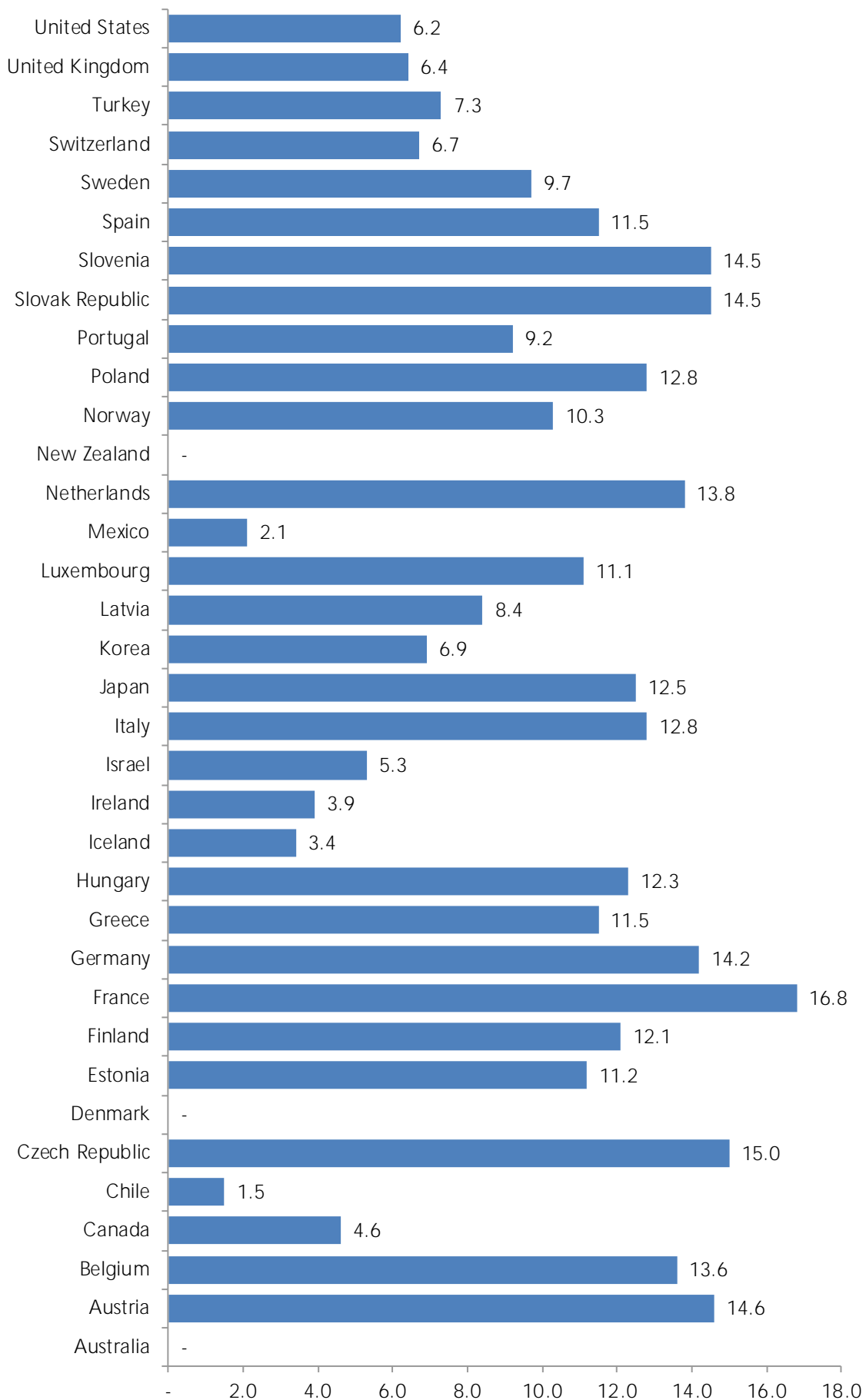


## 19 OECD: Social security contributions as percentage of GDP<sup>1</sup> 2017

Country	2017
Australia	-
Austria	14.6
Belgium	13.6
Canada	4.6
Chile	1.5
Czech Republic	15.0
Denmark	-
Estonia	11.2
Finland	12.1
France	16.8
Germany	14.2
Greece	11.5
Hungary	12.3
Iceland	3.4
Ireland	3.9
Israel	5.3
Italy	12.8
Japan	12.5
Korea	6.9
Latvia	8.4
Luxembourg	11.1
Mexico	2.1
Netherlands	13.8
New Zealand	-
Norway	10.3
Poland	12.8
Portugal	9.2
Slovak Republic	14.5
Slovenia	14.5
Spain	11.5
Sweden	9.7
<b>Switzerland</b>	<b>6.7</b>
Turkey	7.3
United Kingdom	6.4
United States	6.2
<b>Unweighted Average</b>	<b>9.0</b>
<b>OECD Total</b>	

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

## Social security contributions as percentage of GDP 2017

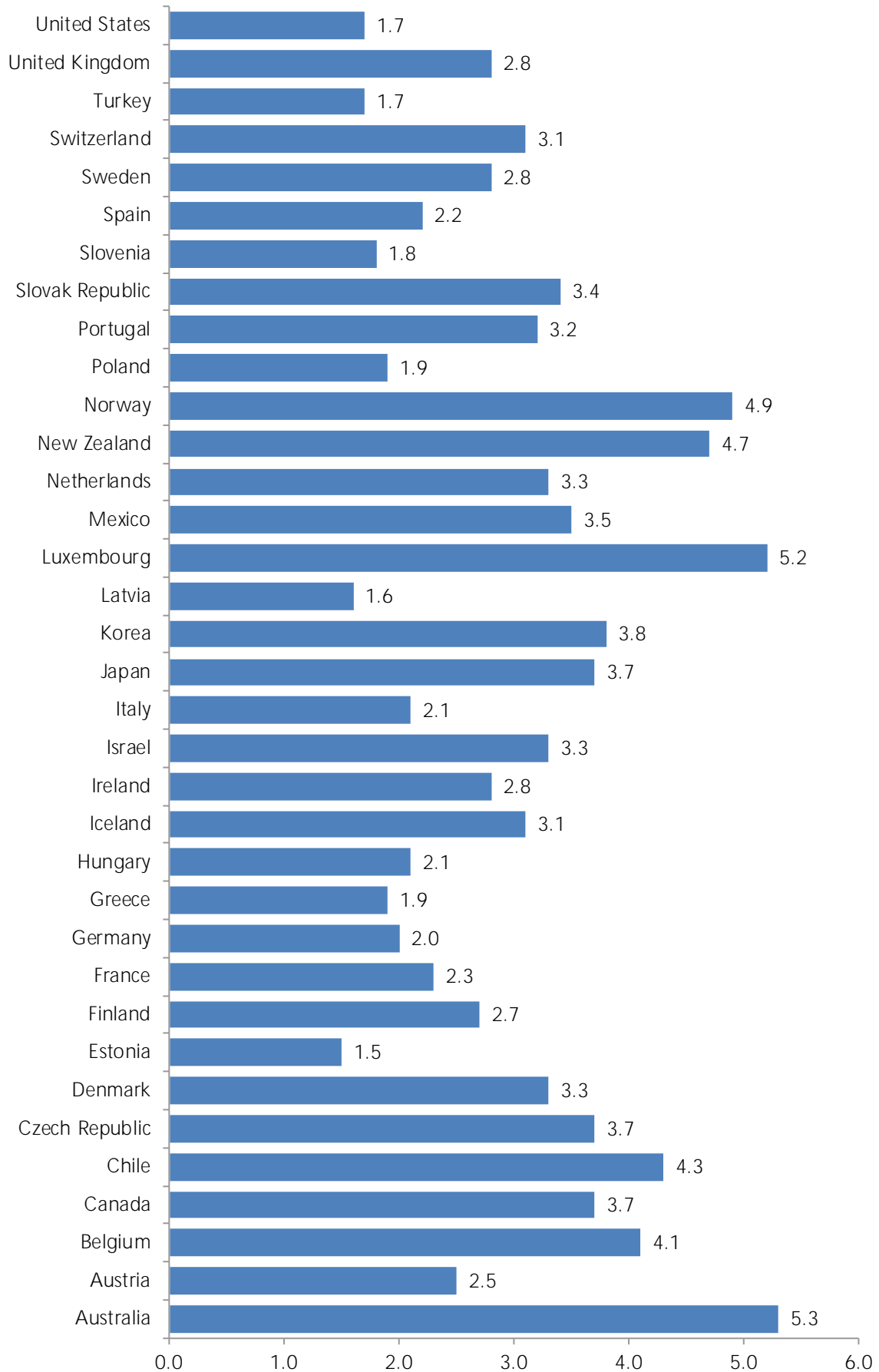


## 20 OECD: Taxes on corporate income<sup>1</sup> as percentage of GDP 2017

Country	2017
Australia	5.3
Austria	2.5
Belgium	4.1
Canada	3.7
Chile	4.3
Czech Republic	3.7
Denmark	3.3
Estonia	1.5
Finland	2.7
France	2.3
Germany	2.0
Greece	1.9
Hungary	2.1
Iceland	3.1
Ireland	2.8
Israel	3.3
Italy	2.1
Japan	3.7
Korea	3.8
Latvia	1.6
Luxembourg	5.2
Mexico	3.5
Netherlands	3.3
New Zealand	4.7
Norway	4.9
Poland	1.9
Portugal	3.2
Slovak Republic	3.4
Slovenia	1.8
Spain	2.2
Sweden	2.8
<b>Switzerland</b>	<b>3.1</b>
Turkey	1.7
United Kingdom	2.8
United States	1.7
<b>Unweighted Average</b>	<b>3.0</b>
<b>OECD Total</b>	<b>3.0</b>

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

## Taxes on corporate income as percentage of GDP 2017



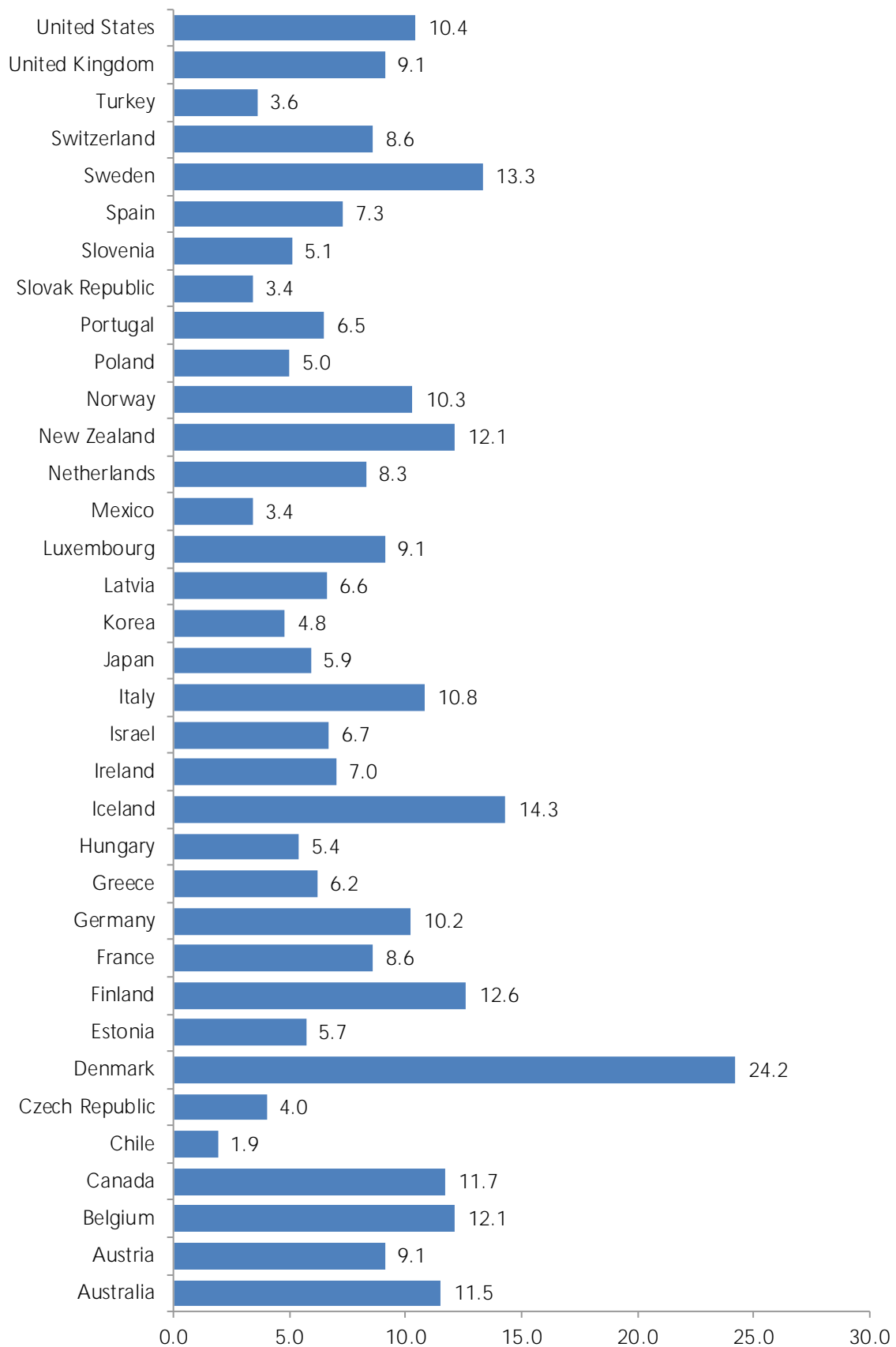
Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.9.

## 21 OECD: Taxes on personal income<sup>1</sup> as percentage of GDP 2017

Country	2017
Australia	11.5
Austria	9.1
Belgium	12.1
Canada	11.7
Chile	1.9
Czech Republic	4.0
Denmark	24.2
Estonia	5.7
Finland	12.6
France	8.6
Germany	10.2
Greece	6.2
Hungary	5.4
Iceland	14.3
Ireland	7.0
Israel	6.7
Italy	10.8
Japan	5.9
Korea	4.8
Latvia	6.6
Luxembourg	9.1
Mexico	3.4
Netherlands	8.3
New Zealand	12.1
Norway	10.3
Poland	5.0
Portugal	6.5
Slovak Republic	3.4
Slovenia	5.1
Spain	7.3
Sweden	13.3
<b>Switzerland</b>	<b>8.6</b>
Turkey	3.6
United Kingdom	9.1
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 2017



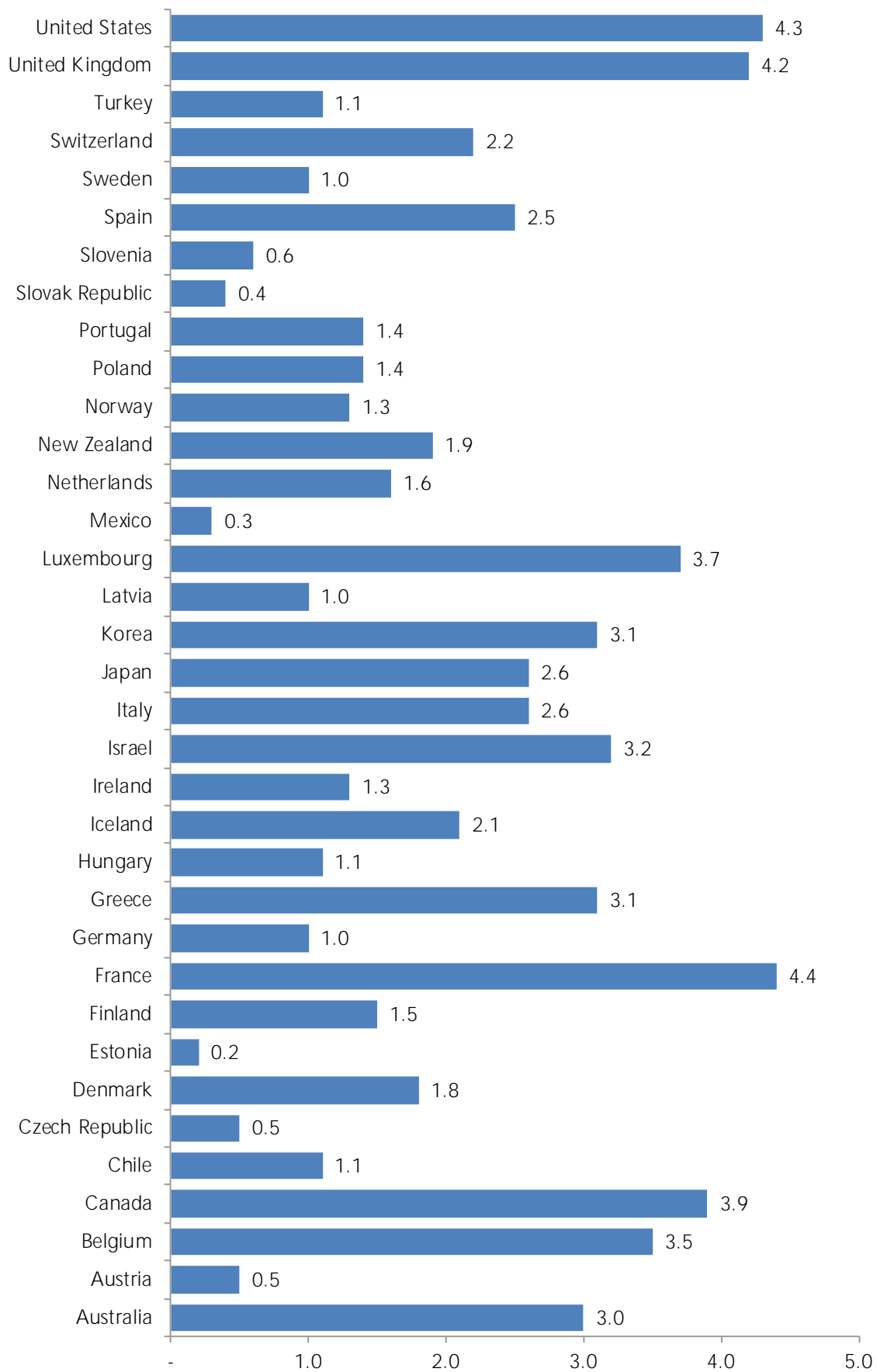
Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.8.

## 22 OECD: Taxes on property as percentage<sup>1</sup> of GDP 2017

Country	2017
Australia	3.0
Austria	0.5
Belgium	3.5
Canada	3.9
Chile	1.1
Czech Republic	0.5
Denmark	1.8
Estonia	0.2
Finland	1.5
France	4.4
Germany	1.0
Greece	3.1
Hungary	1.1
Iceland	2.1
Ireland	1.3
Israel	3.2
Italy	2.6
Japan	2.6
Korea	3.1
Latvia	1.0
Luxembourg	3.7
Mexico	0.3
Netherlands	1.6
New Zealand	1.9
Norway	1.3
Poland	1.4
Portugal	1.4
Slovak Republic	0.4
Slovenia	0.6
Spain	2.5
Sweden	1.0
<b>Switzerland</b>	<b>2.2</b>
Turkey	1.1
United Kingdom	4.2
United States	4.3
<b>Unweighted Average</b>	<b>2.0</b>
<b>OECD Total</b>	<b>2.0</b>

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

## Taxes on property as percentage of GDP 2017



Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.12.

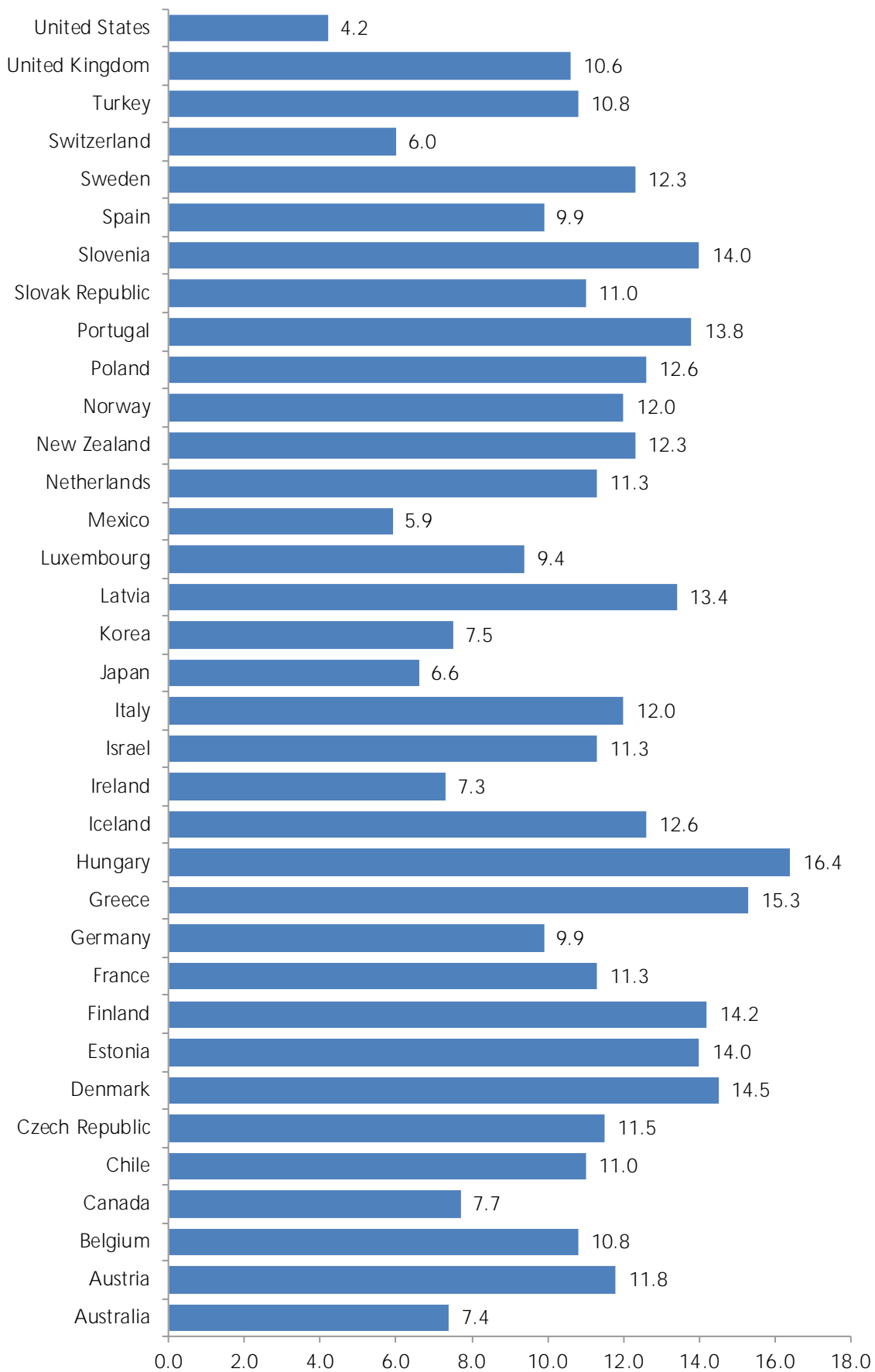


## 23 OECD: Taxes on goods and services<sup>1</sup> as percentage of GDP 2017

Country	2017
Australia	7.4
Austria	11.8
Belgium	10.8
Canada	7.7
Chile	11.0
Czech Republic	11.5
Denmark	14.5
Estonia	14.0
Finland	14.2
France	11.3
Germany	9.9
Greece	15.3
Hungary	16.4
Iceland	12.6
Ireland	7.3
Israel	11.3
Italy	12.0
Japan	6.6
Korea	7.5
Latvia	13.4
Luxembourg	9.4
Mexico	5.9
Netherlands	11.3
New Zealand	12.3
Norway	12.0
Poland	12.6
Portugal	13.8
Slovak Republic	11.0
Slovenia	14.0
Spain	9.9
Sweden	12.3
<b>Switzerland</b>	<b>6.0</b>
Turkey	10.8
United Kingdom	10.6
United States	4.2
<b>Unweighted Average</b>	<b>10.9</b>
<b>OECD Total</b>	<b>10.9</b>

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

## Taxes on goods and services as percentage of GDP 2017



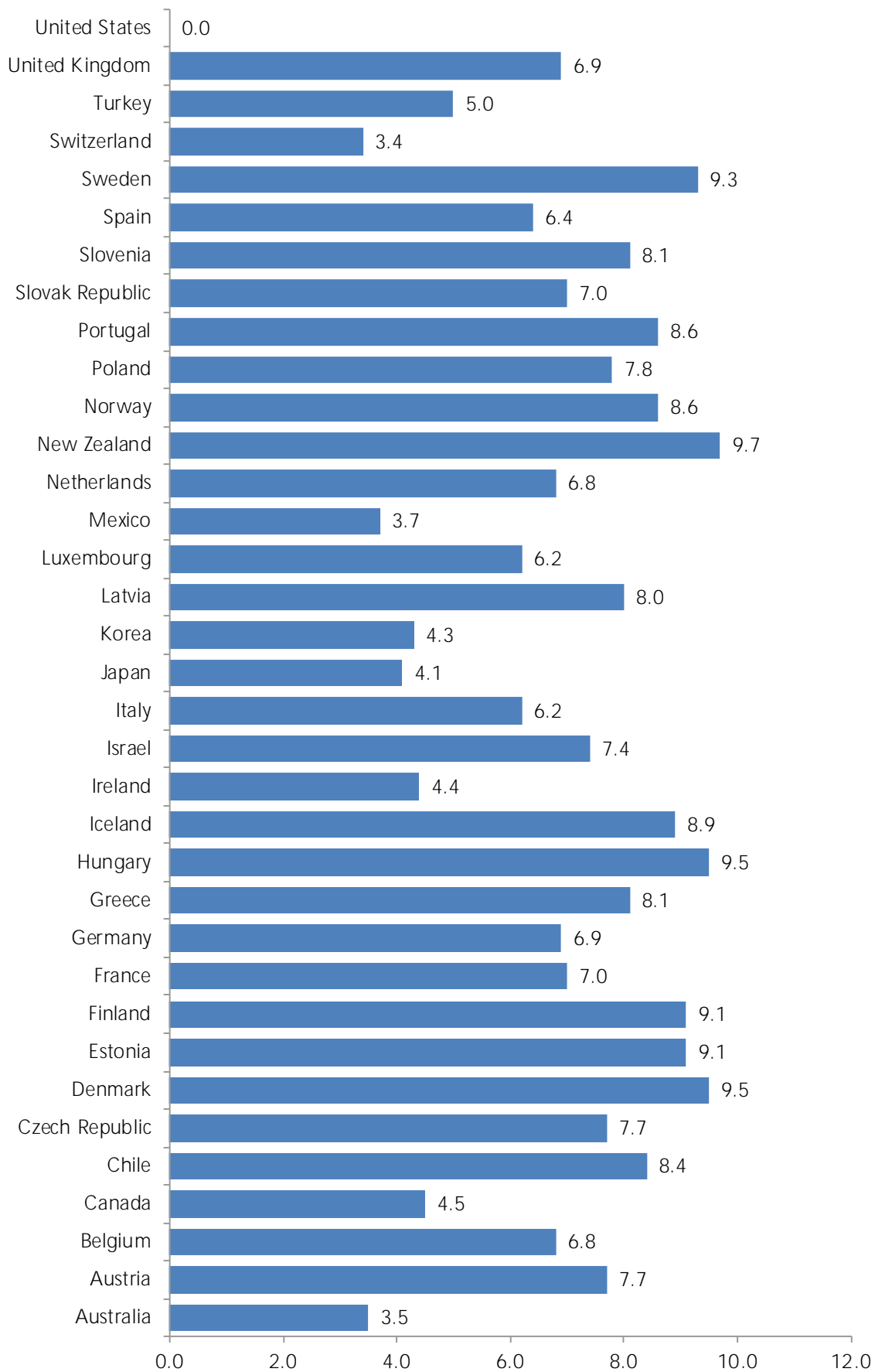
Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.13.

## 24 OECD: Rates of value added tax<sup>1</sup> as percentage of GDP 2017

Country	2017
Australia	3.5
Austria	7.7
Belgium	6.8
Canada	4.5
Chile	8.4
Czech Republic	7.7
Denmark	9.5
Estonia	9.1
Finland	9.1
France	7.0
Germany	6.9
Greece	8.1
Hungary	9.5
Iceland	8.9
Ireland	4.4
Israel	7.4
Italy	6.2
Japan	4.1
Korea	4.3
Latvia	8.0
Luxembourg	6.2
Mexico	3.7
Netherlands	6.8
New Zealand	9.7
Norway	8.6
Poland	7.8
Portugal	8.6
Slovak Republic	7.0
Slovenia	8.1
Spain	6.4
Sweden	9.3
<b>Switzerland</b>	<b>3.4</b>
Turkey	5.0
United Kingdom	6.9
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 2017



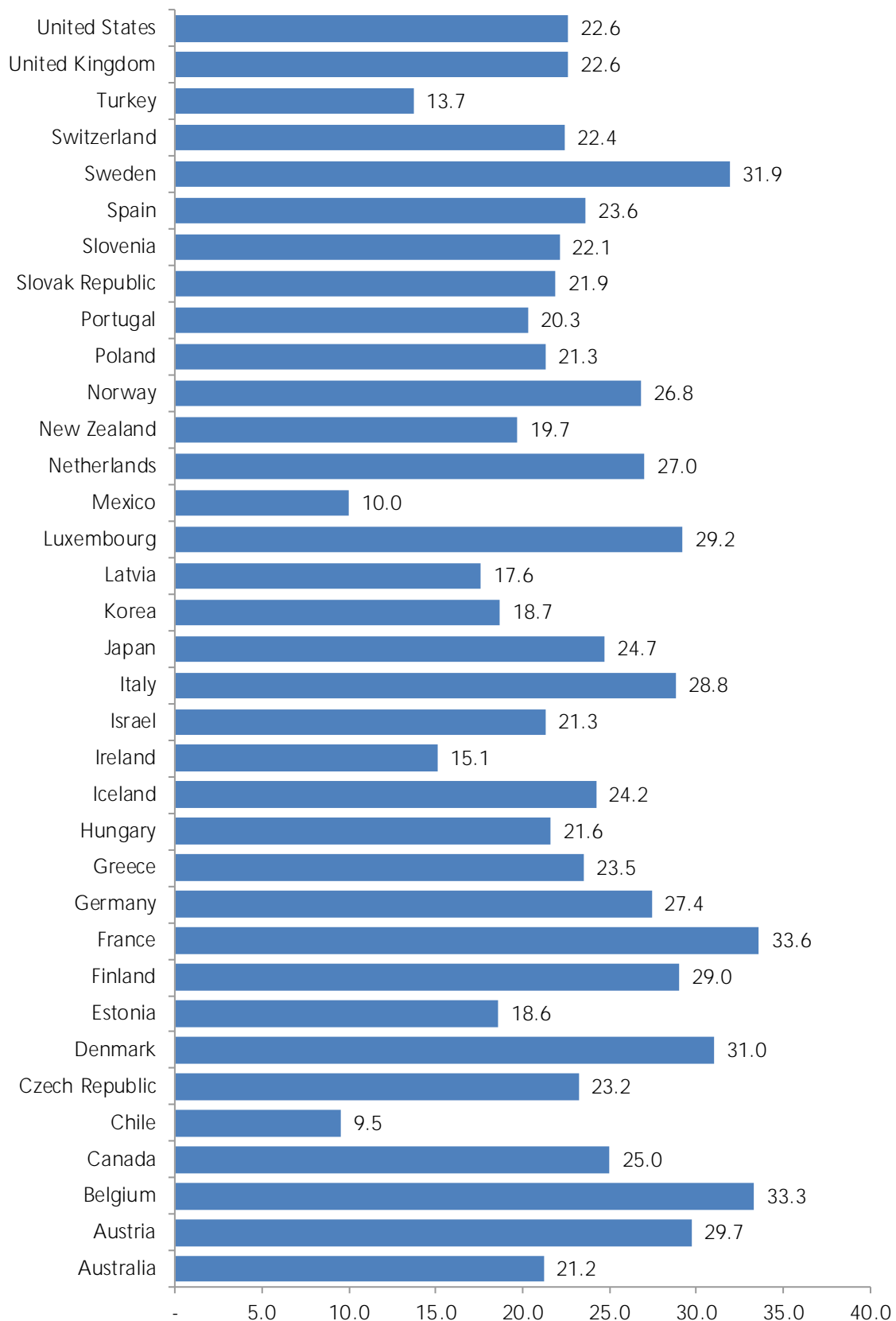
Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.14.

## 25 OECD: Direct taxes<sup>1</sup> as percentage of GDP (social security contributions included) 2017

Country	2017
Australia	21.2
Austria	29.7
Belgium	33.3
Canada	25.0
Chile	9.5
Czech Republic	23.2
Denmark	31.0
Estonia	18.6
Finland	29.0
France	33.6
Germany	27.4
Greece	23.5
Hungary	21.6
Iceland	24.2
Ireland	15.1
Israel	21.3
Italy	28.8
Japan	24.7
Korea	18.7
Latvia	17.6
Luxembourg	29.2
Mexico	10.0
Netherlands	27.0
New Zealand	19.7
Norway	26.8
Poland	21.3
Portugal	20.3
Slovak Republic	21.9
Slovenia	22.1
Spain	23.6
Sweden	31.9
<b>Switzerland</b>	<b>22.4</b>
Turkey	13.7
United Kingdom	22.6
United States	22.6
<b>Unweighted Average</b>	<b>23.2</b>
<b>OECD Total</b>	<b>23.2</b>

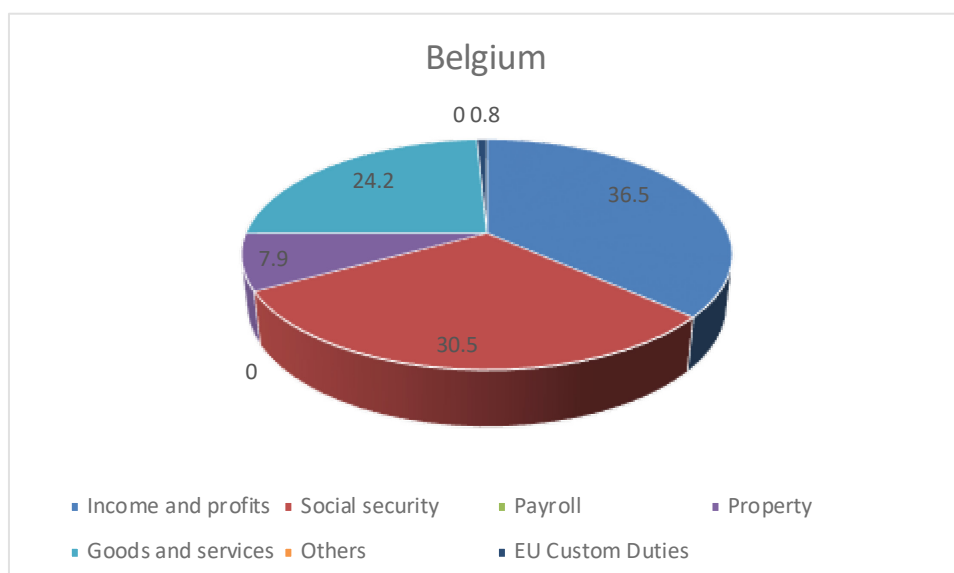
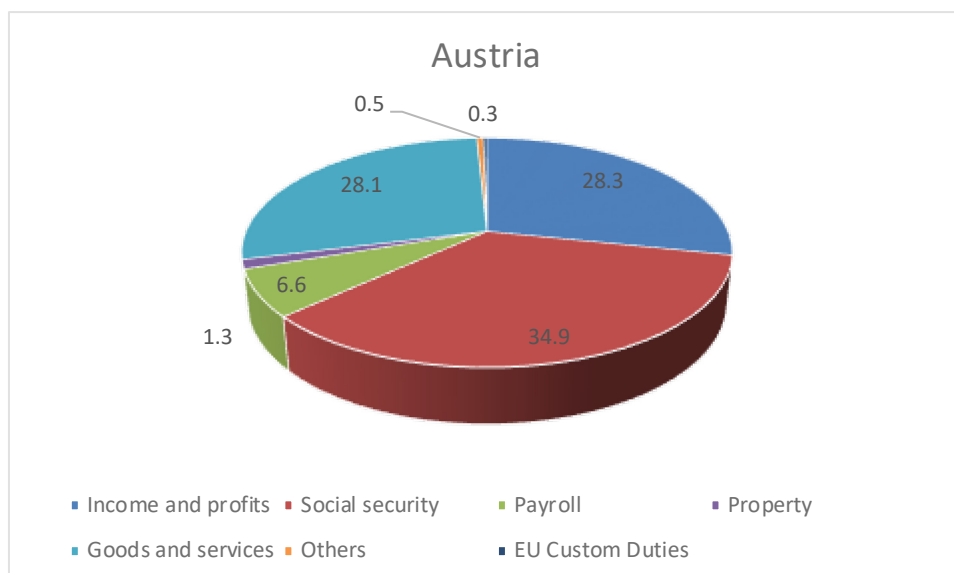
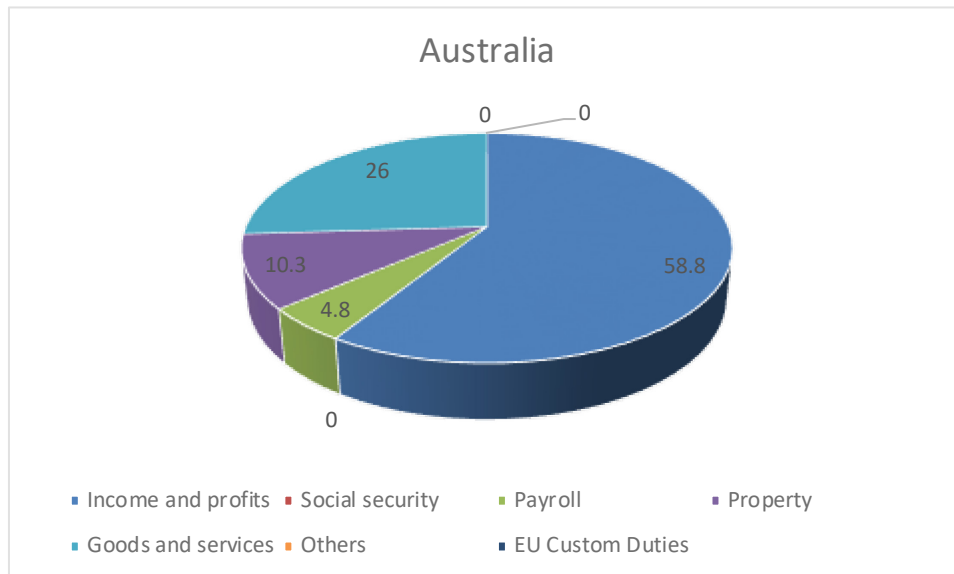
<sup>1</sup> No. 1000, 2000, 3000, 4000 according to OECD classification.

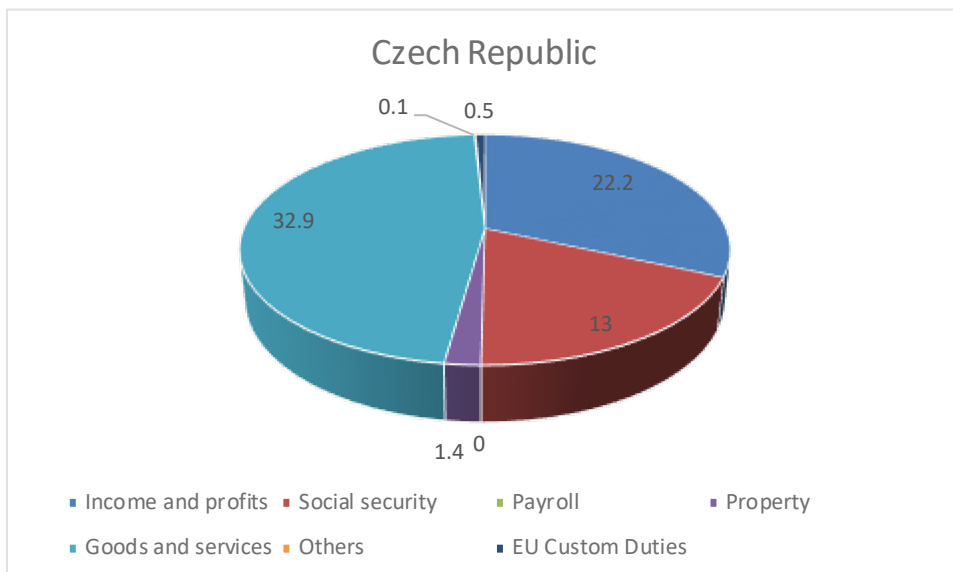
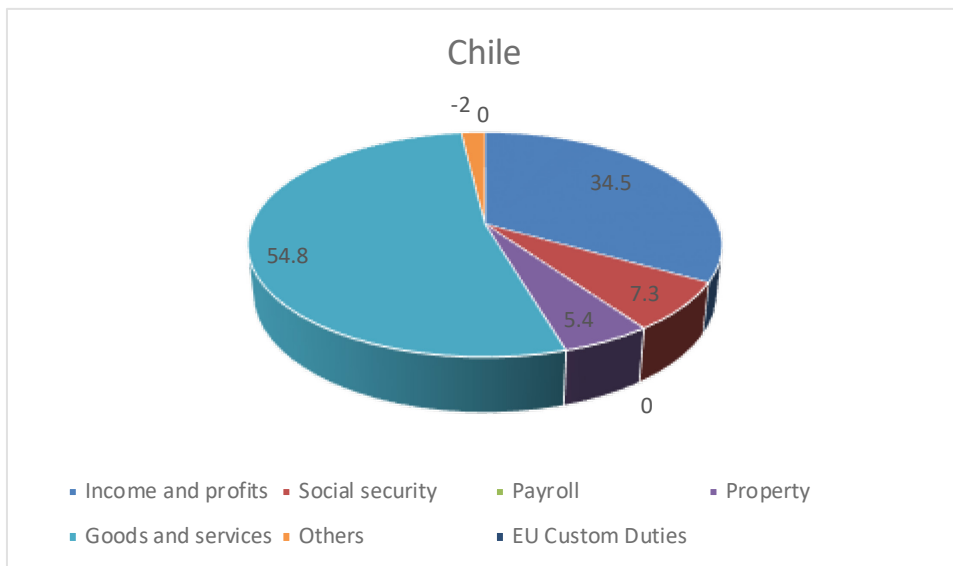
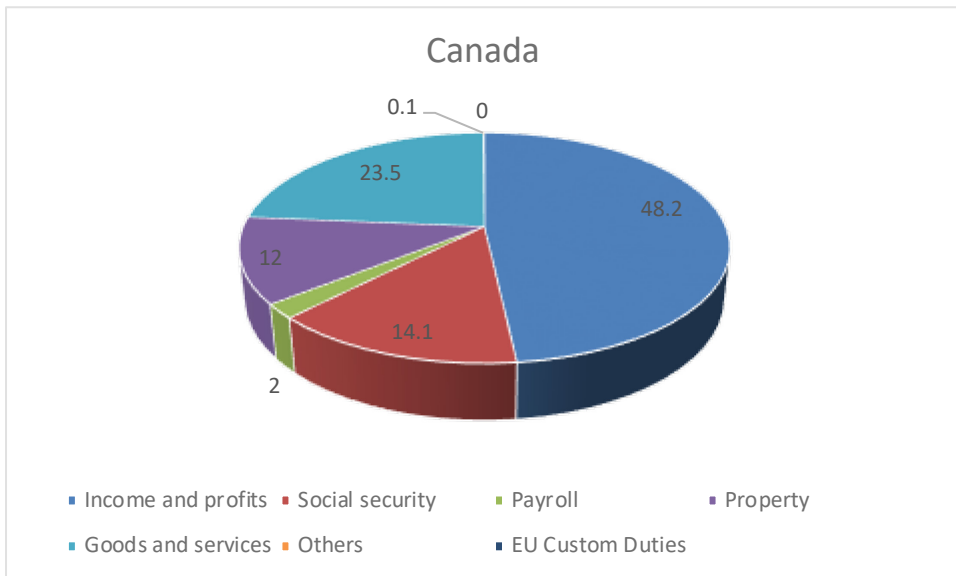
### Direct taxes as percentage of GDP (social security contributions included) 2017



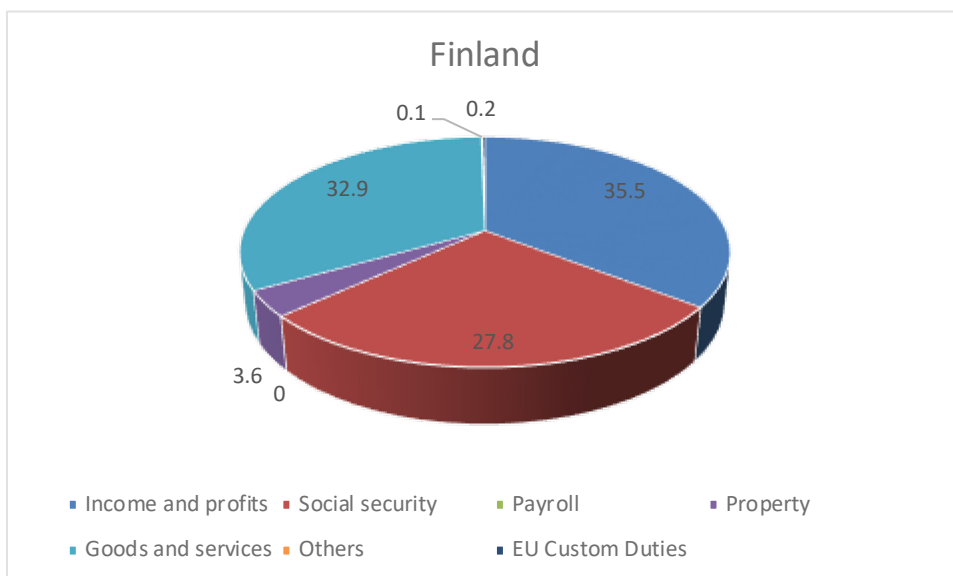
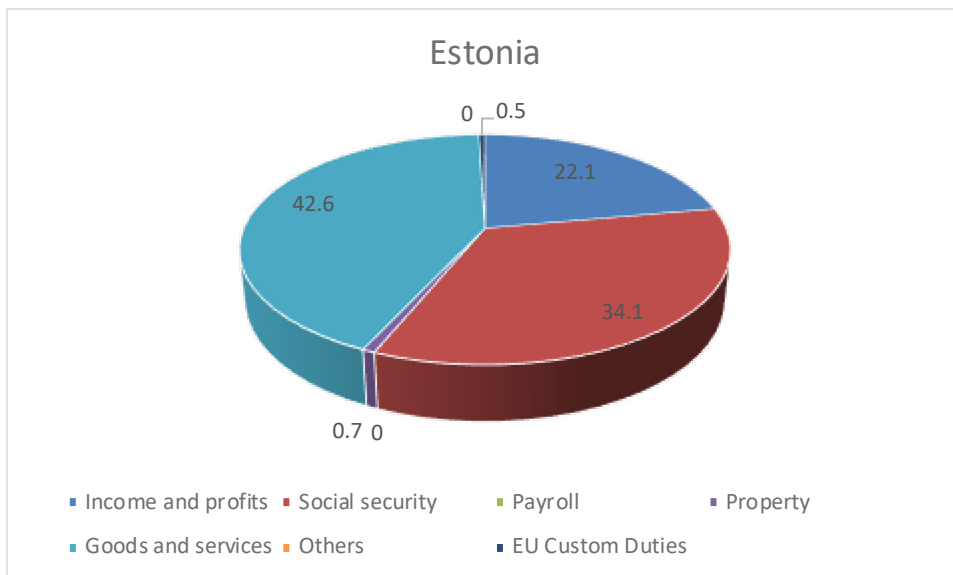
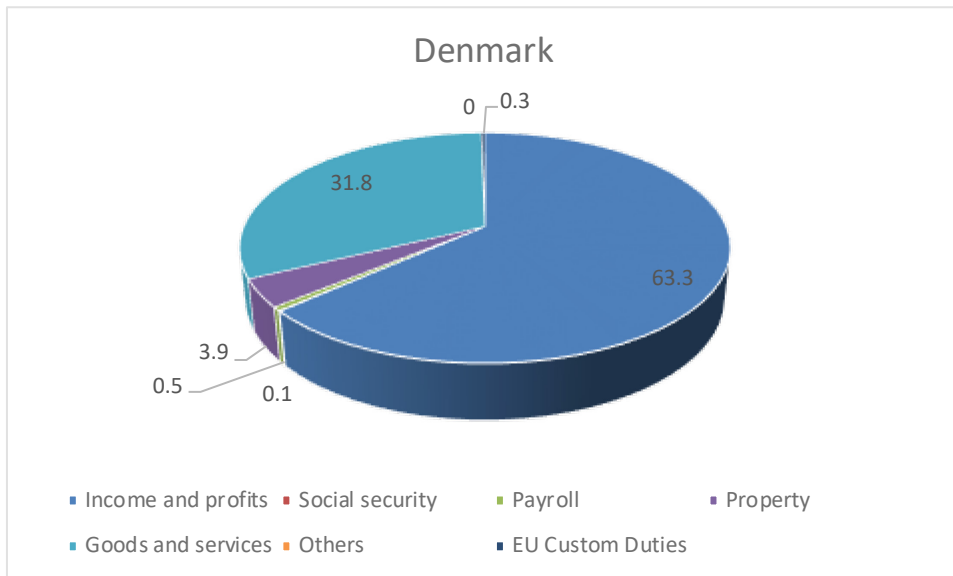
Source: OECD (2019), Revenue Statistics 1965-2018, OECD Publishing. Table 3.3.

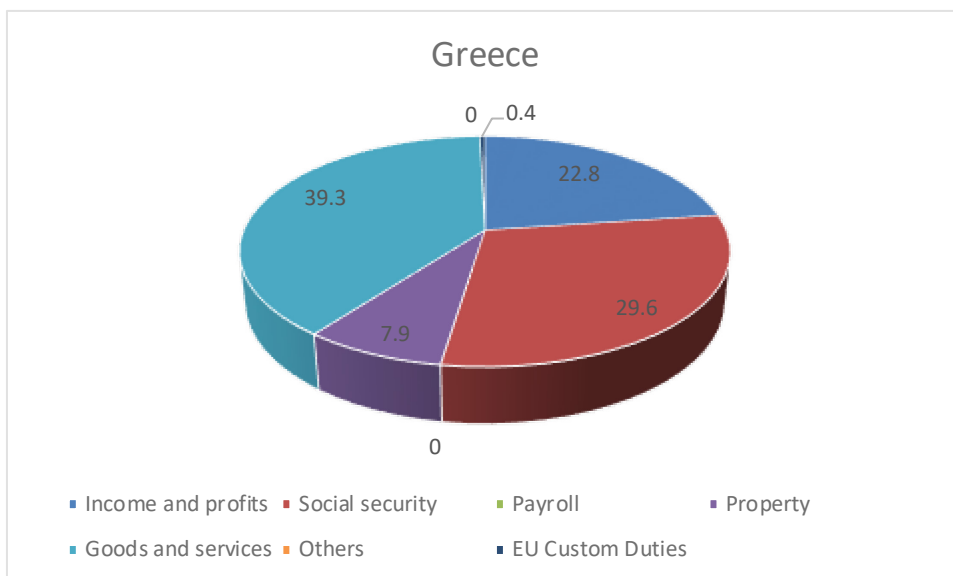
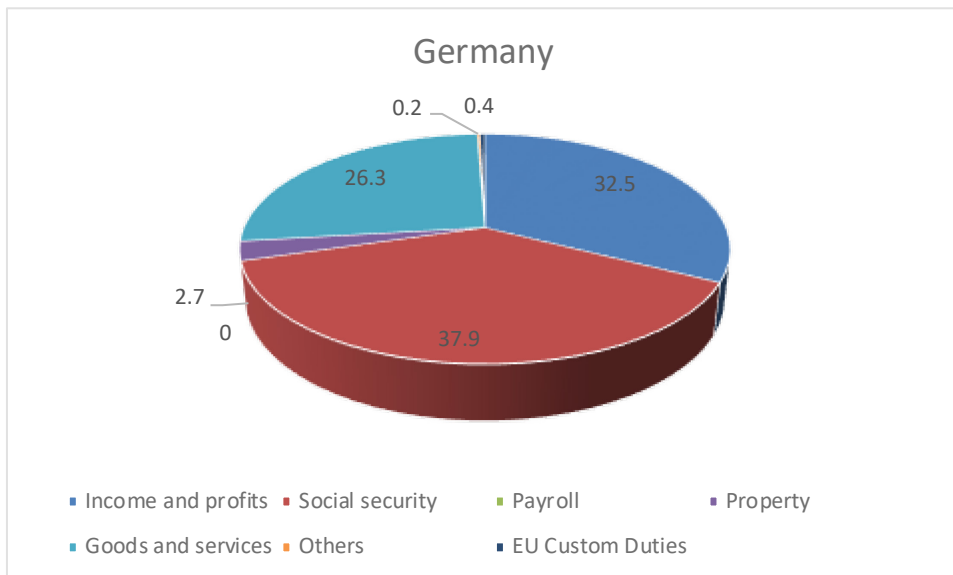
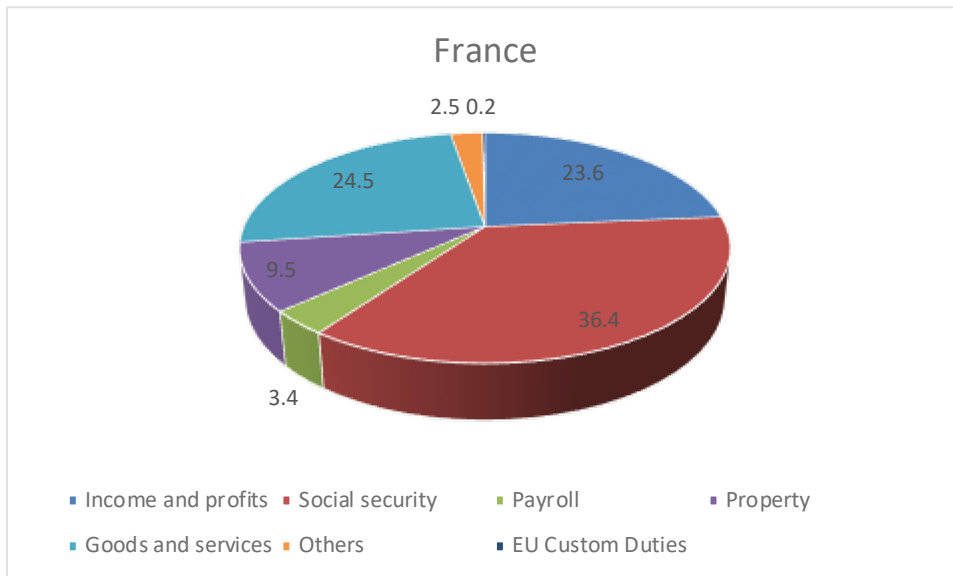
## 26 Main headings as percentage of total tax revenue 2017

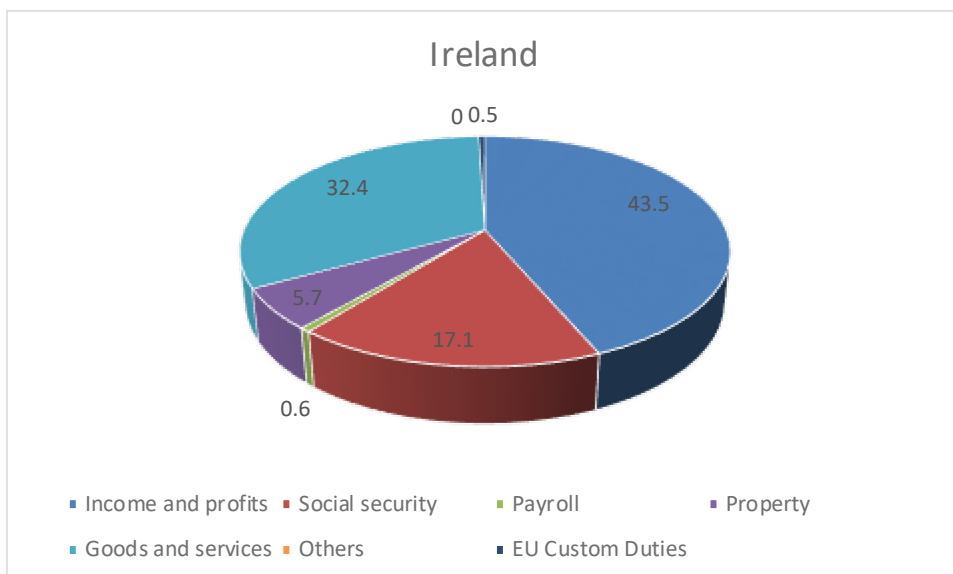
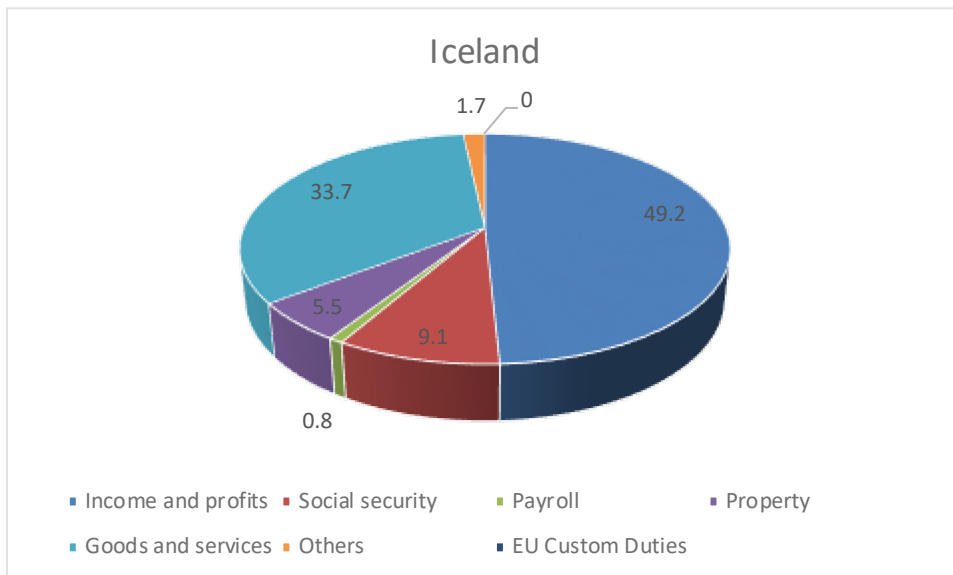
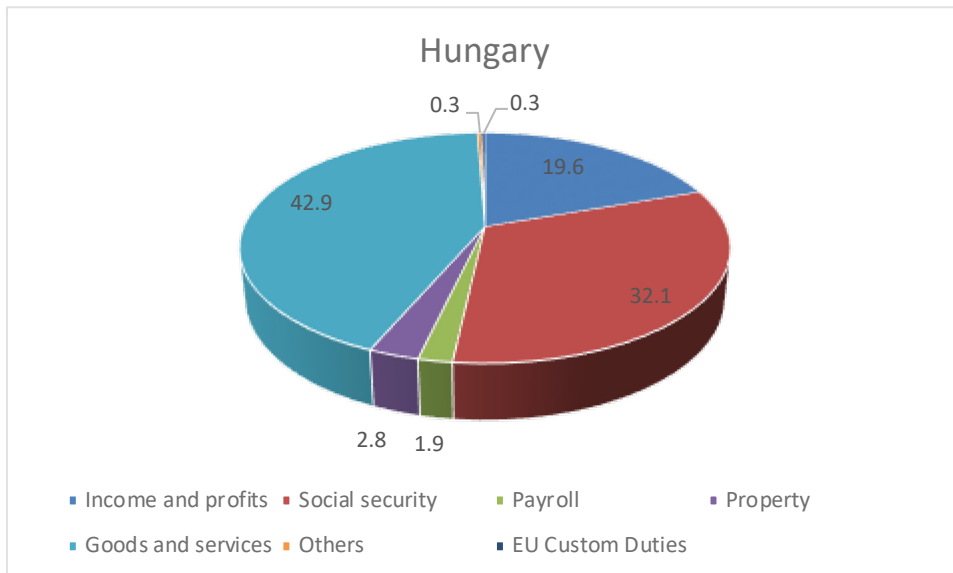


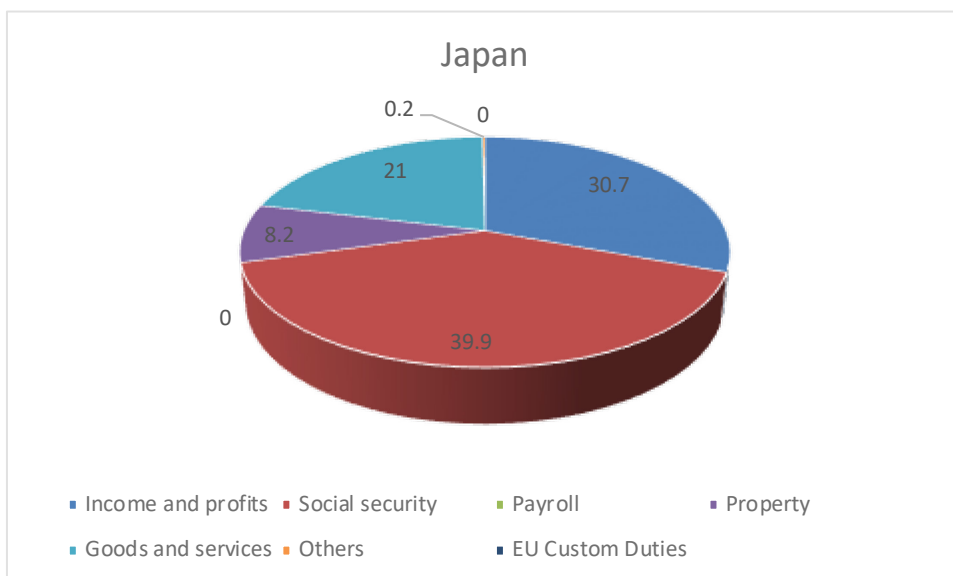
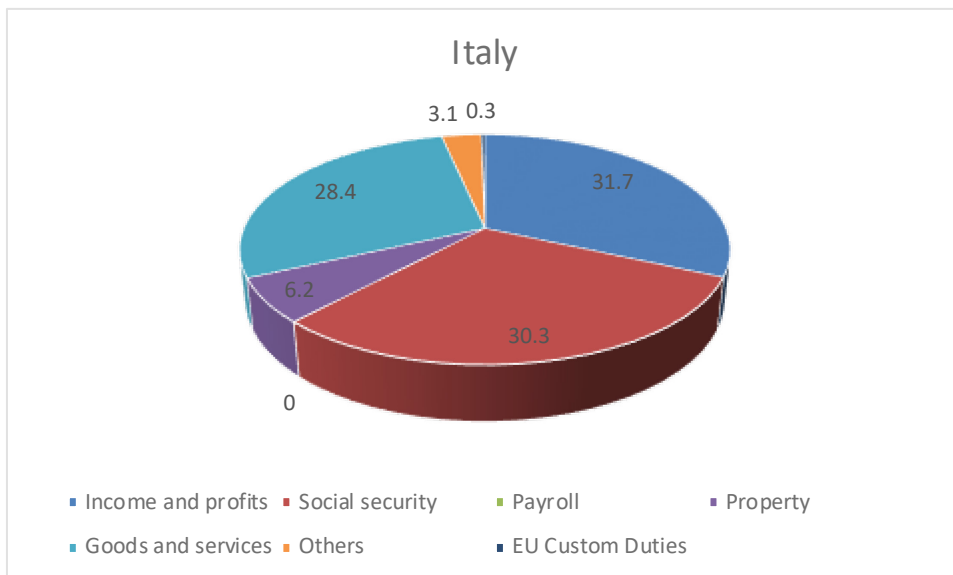
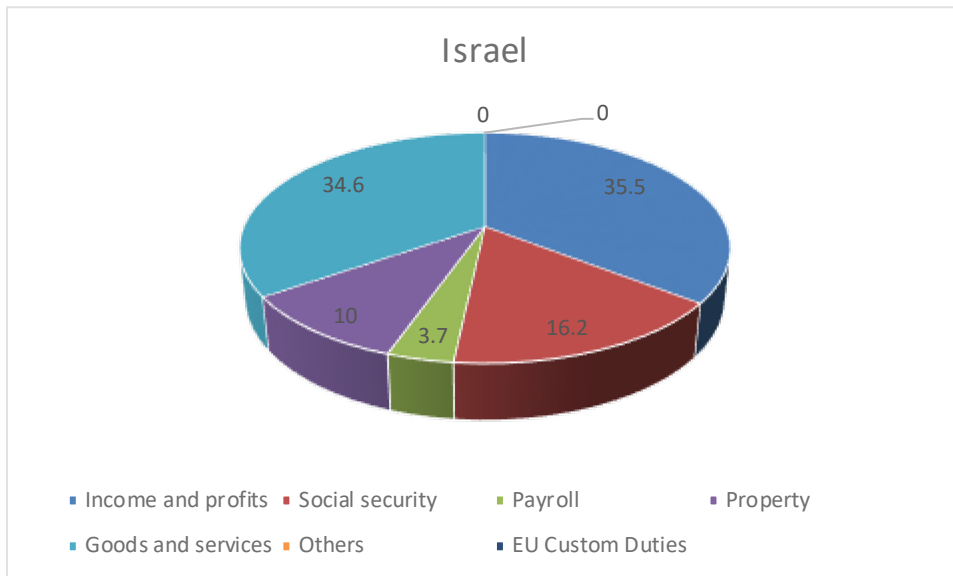


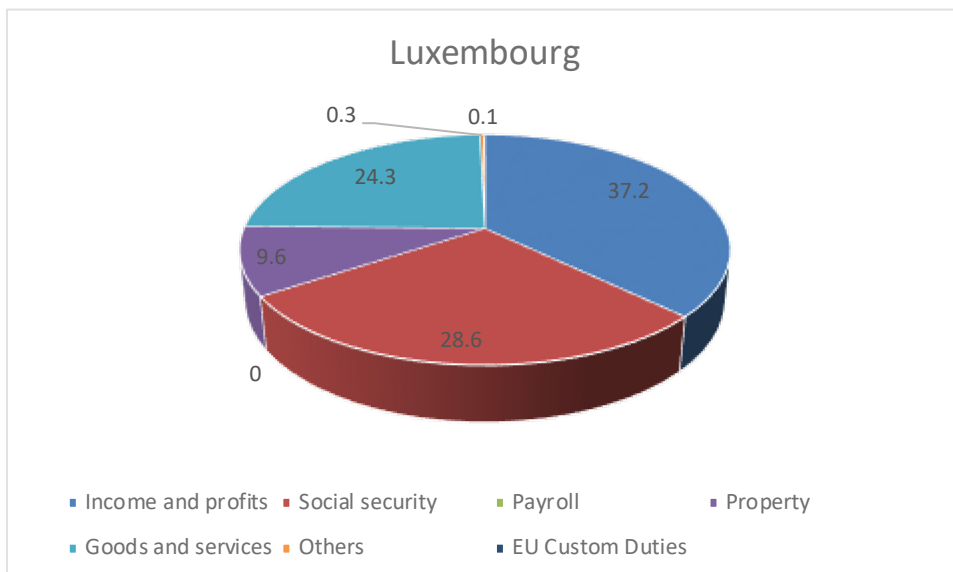
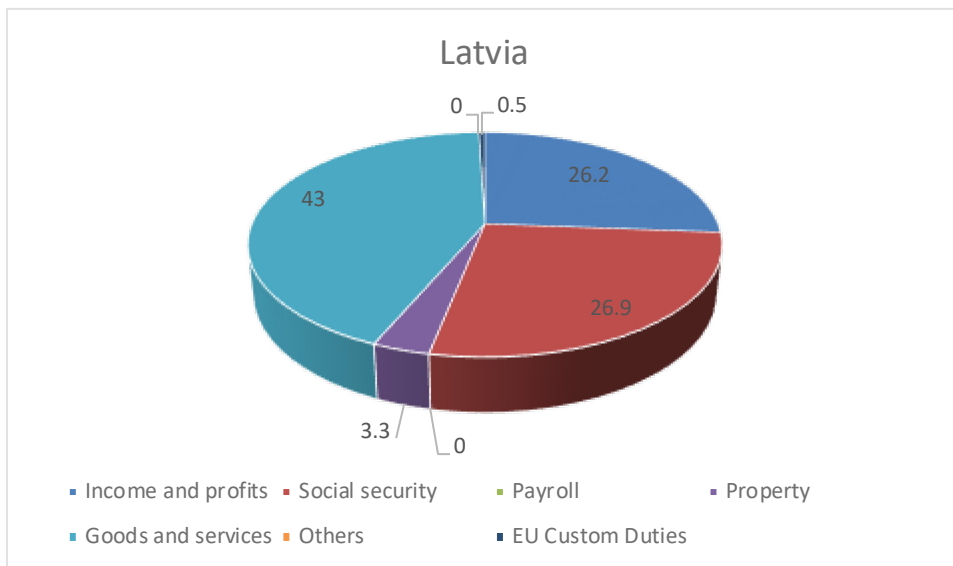
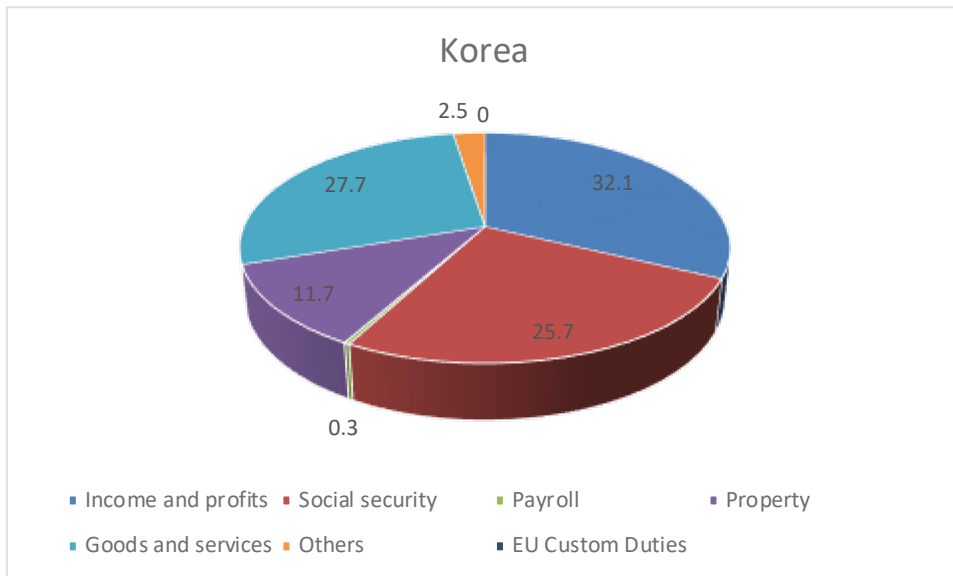


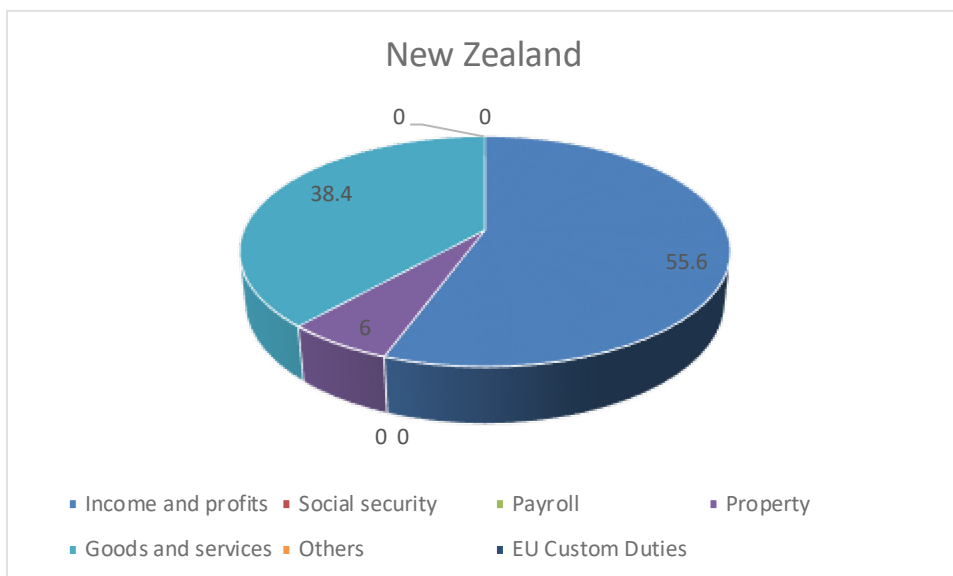
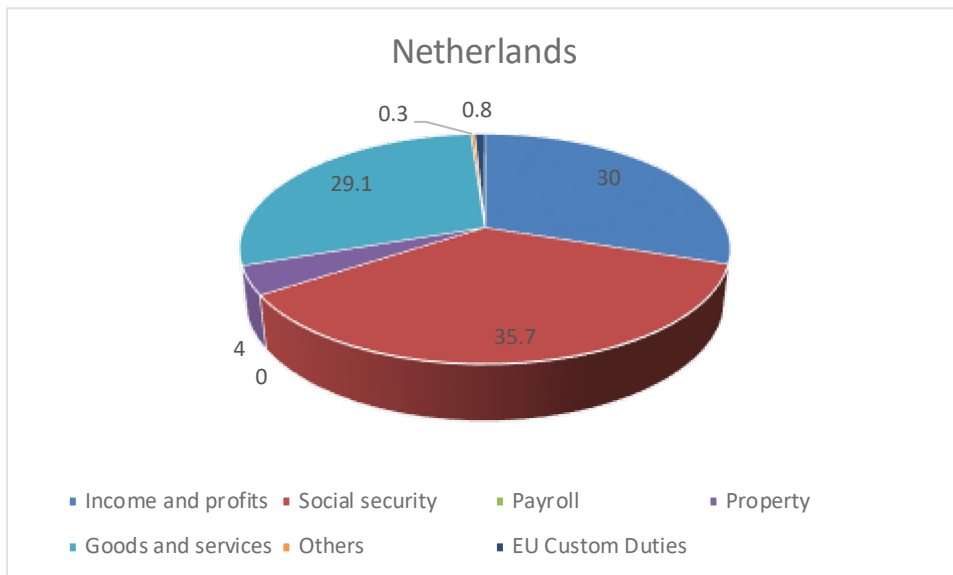
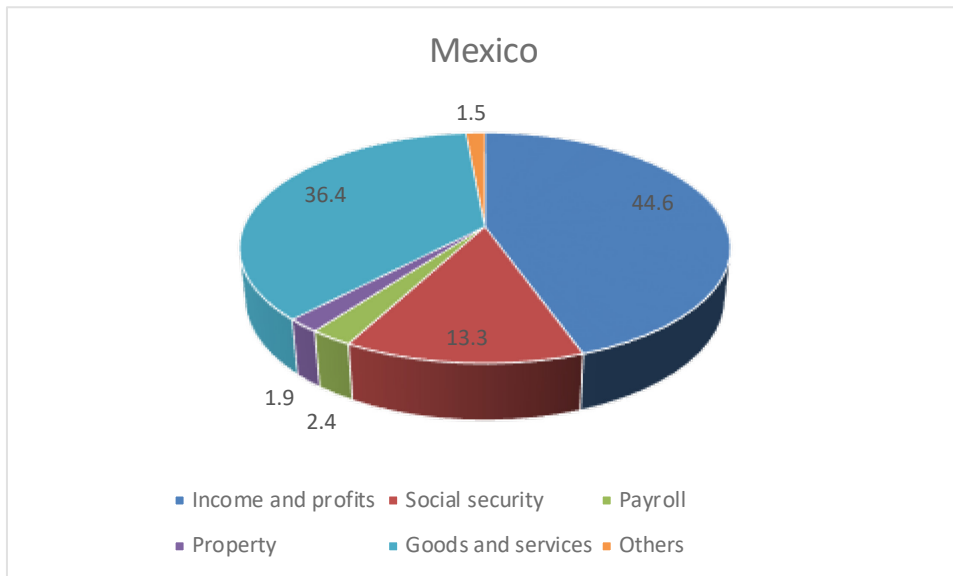


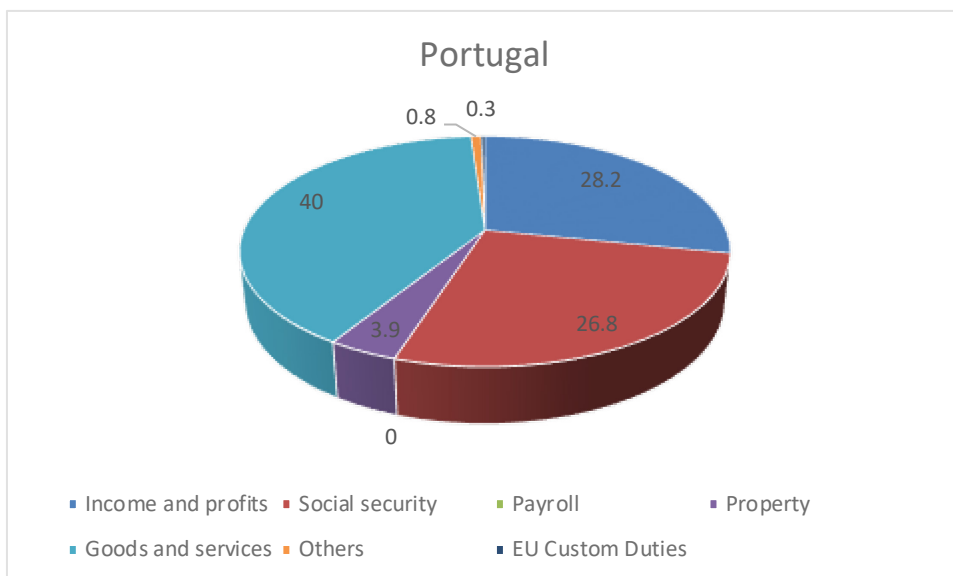
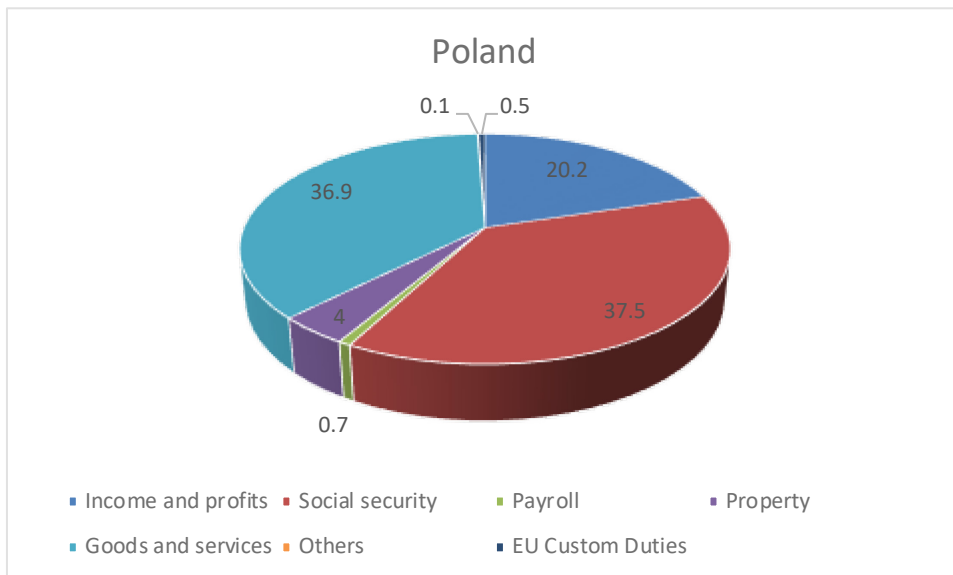
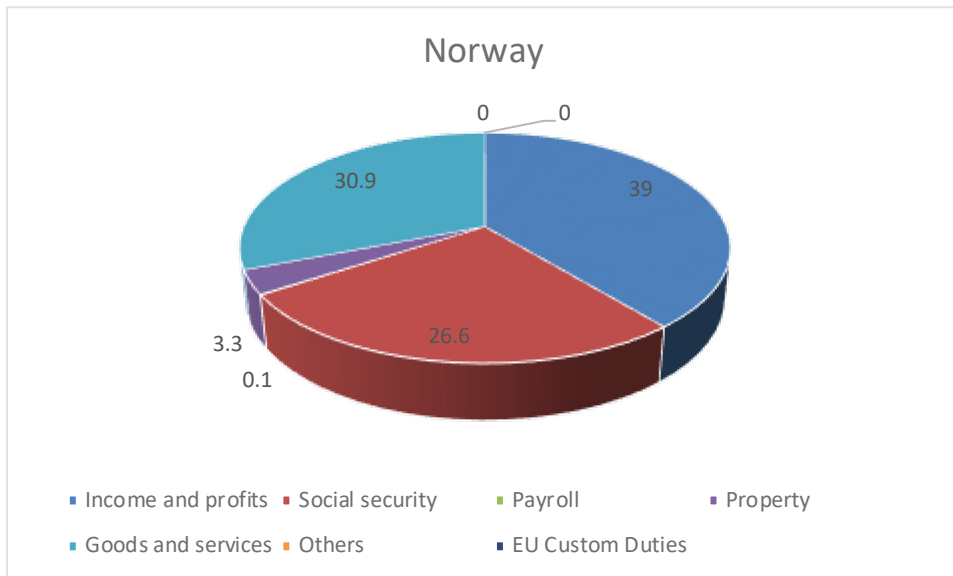


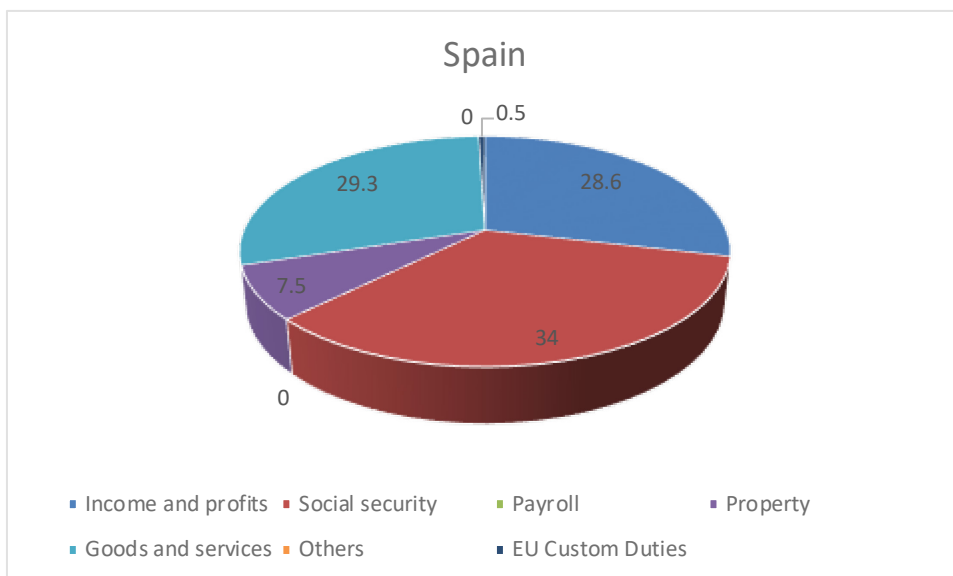
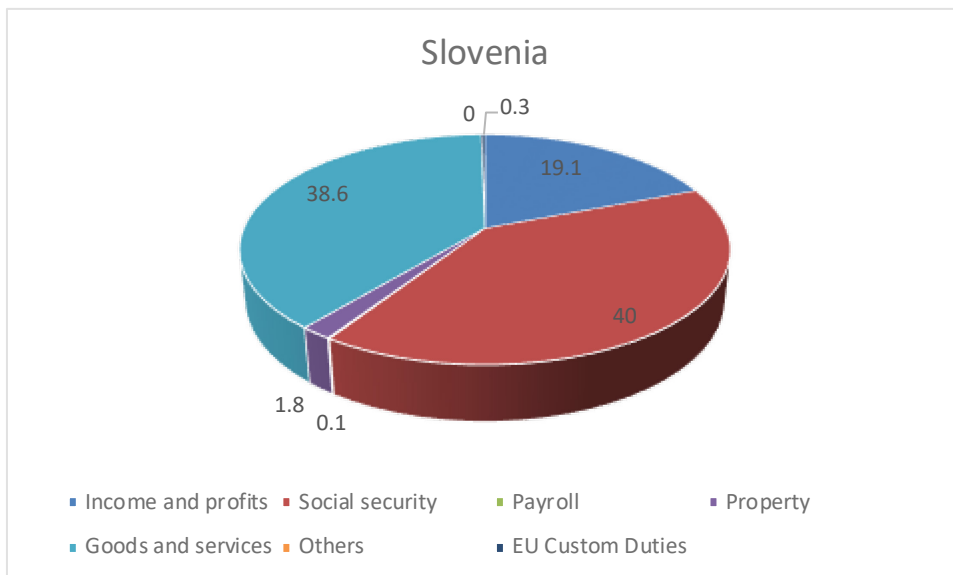
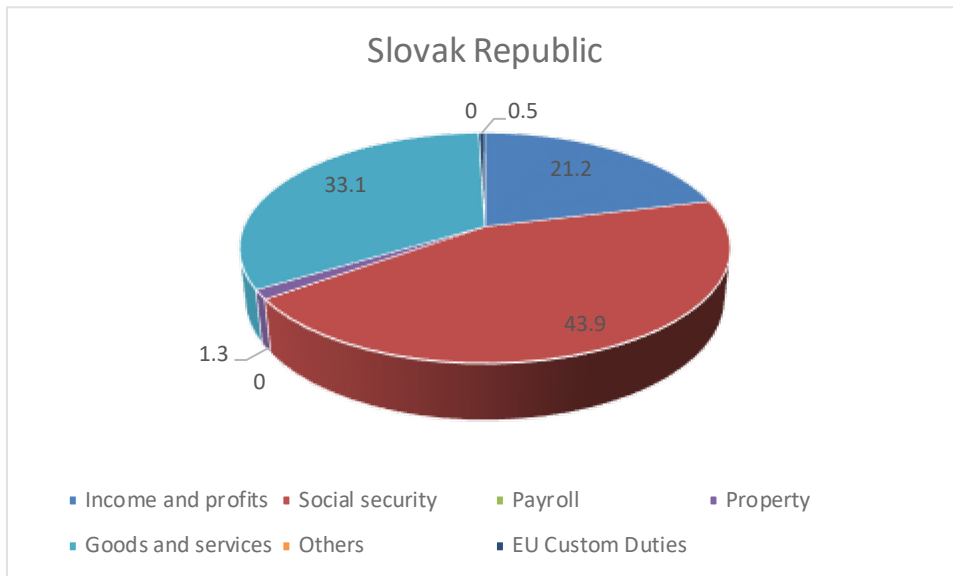




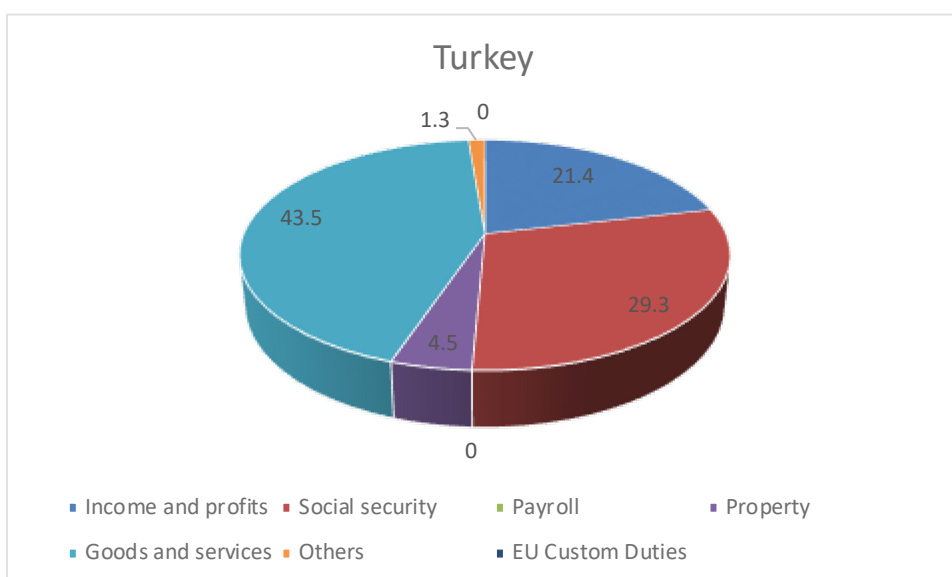
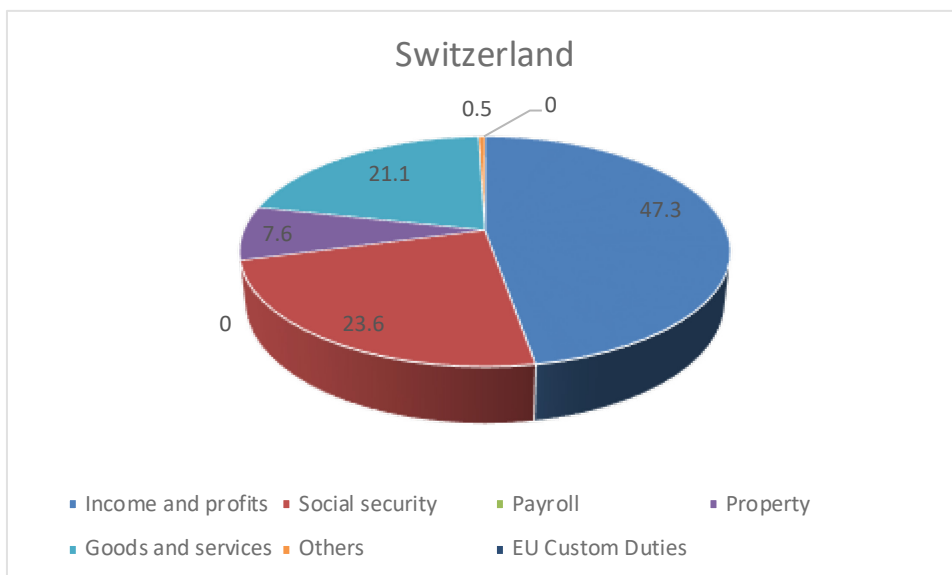
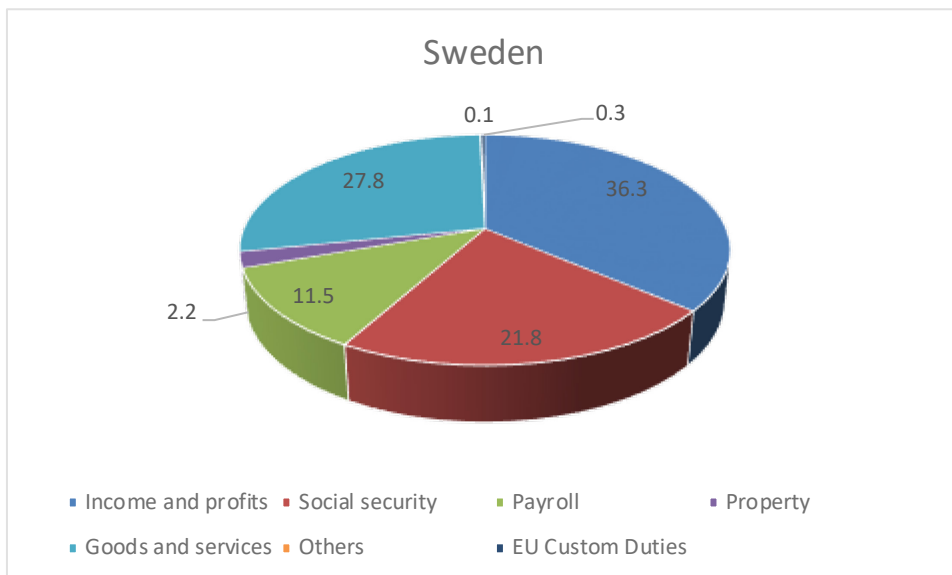


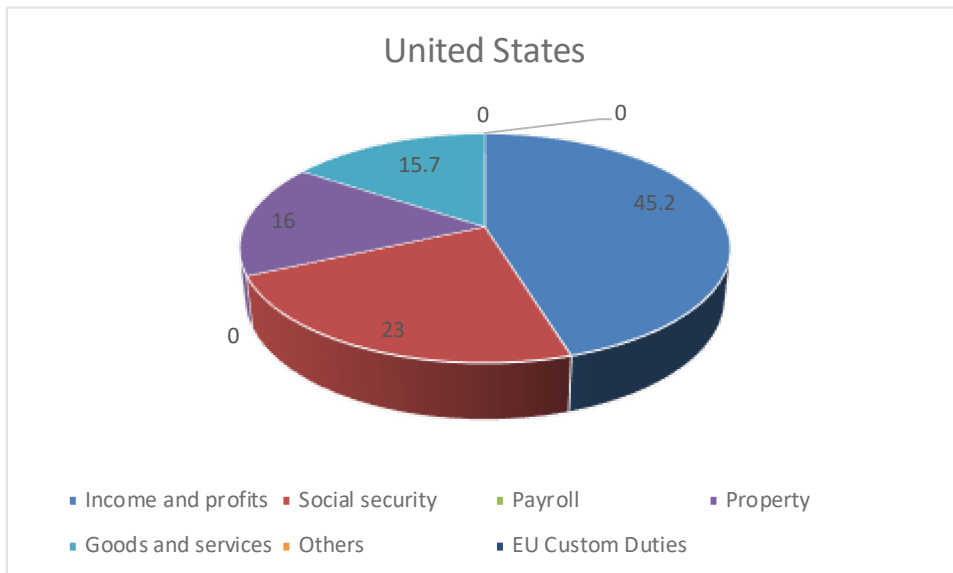
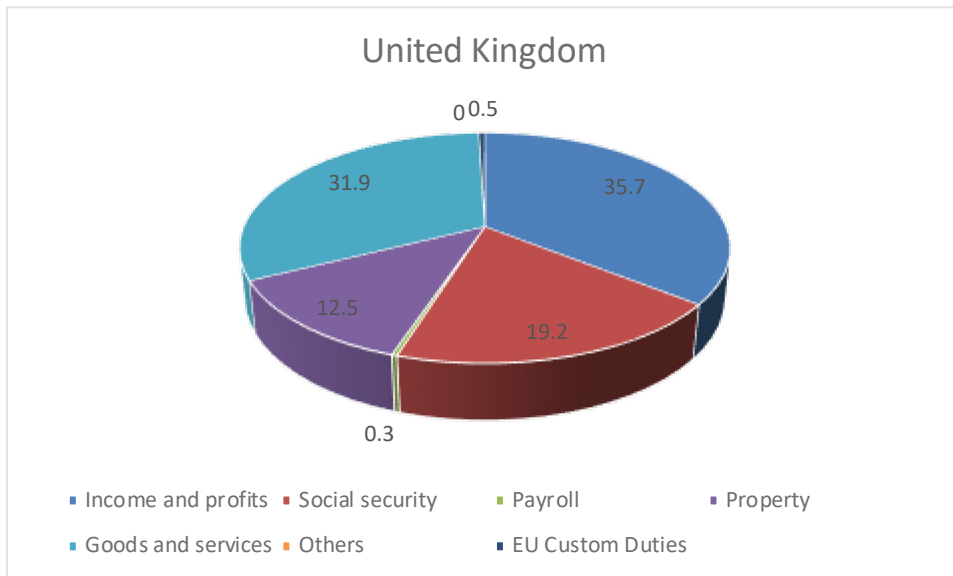












Note: the data regarding the EU Custom Duties are not available for the following countries: Australia, Canada, Chili, Iceland, Israel, Japan, Korea, Mexico, New Zealand, Norway, Switzerland, Turkey and the United States.