

Tax burden: international comparison

Tax rates and tax/GDP ratios in different OECD-countries

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1 Corporate income tax rates 2016

Country	Central Government	Local Government	Local Tax deductible
Belgium ¹	33 ²		
Denmark	22		
Germany	15 ³	3.5 ⁴	
Finland	20		
France ¹	33.33 ⁵		
Greece	29 ⁶		
United Kingdom ¹	20		
Ireland ¹	12.5 ⁷		
Italy	27.5 ⁸	3.5	
Luxembourg ¹	21 ⁹	3 ¹⁰	
Netherlands ¹	20 ¹¹		
Norway	25 ¹²		
Austria	25		
Portugal ¹	21	0 – 1.5 ¹³	
Sweden	22		
Switzerland	8.5	18.32 ¹⁴	yes
Spain ¹	25 ¹⁵	¹⁶	yes
United States ¹	15 - 39	¹⁷	yes

Source: IBFD Tax Research Platform.

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

² In addition a 3 % austerity surcharge, totally 33.99%.

³ In addition a 5.5% solidarity surcharge, totally 15.83%.

⁴ A municipal multiplier is applied to the basic tax amount to determine the actual tax burden.

⁵ Higher rates for corporations with a turnover above EUR 7,630,000 respectively 250 million.

⁶ Others rates are applied for single entry bookkeeping companies.

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

⁸ Surcharge of 6.5 % for companies active in the energy field. Rate of 38 % for «non-operating entities».

⁹ Additionally a 7 % surcharge for the employment fund, which is 22.47%.

¹⁰ Basic tax rate.

¹¹ For profits up to EUR 200'000. A rate of 25% applies on any surplus.

¹² A special/specific rate of 16% is applied for the Svalbard archipelago.

¹³ Surtax of 3 % for profits exceeding EUR 1.5 million, of 5 % for profits exceeding EUR 7.5 million and of 7 % for profits exceeding EUR 35 million.

¹⁴ Rate applying to the city of Zurich, incl. the annual multiple of 229 %.

¹⁵ A rate of 15% is applied for the newly formed companies.

¹⁶ Local business tax is applied if annual turnover exceeds EUR 1 million.

¹⁷ Every State has its own tax schedule.

2 Corporate capital tax 2016

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

Source: IBFD Tax Research Platform.

¹ No corporate capital tax on federal level. However, various tax rates are applied from one canton to another (for example Zurich city levies a rate of 1.19).

3 Withholding taxes¹ 2016

Country	Interest	Dividends
Belgium	27	27
Denmark	22	27
Germany		25 ²
Finland		20
France		30
Greece	15	10
United Kingdom	20	
Ireland	20	20
Italy	26	26
Luxembourg		15
Netherlands		15
Norway		25 ³
Austria		25
Portugal	25	25
Sweden		30
Switzerland	35	35
Spain	19	19
United States	30	30

Source: IBFD Tax Research Platform.

¹ Double taxation treaties are not taken into consideration.

² The effective rate is 26.38% given the additional solidarity surcharge of 5.5 %.

³ 20% applies on the dividends of a society domiciled on the Svalbard Archipel.

4 Capital duty 2016

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

Source: IBFD Tax Research Platform.

¹ A registration fee depending on the amount of capital involved is due.

² A registration fee may be charged.

³ 1 % in case of capital increases.

⁴ A registration fee is due.

⁵ Lump sum fee of EUR 75.

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

5 Stamp duties on transactions 2016

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

Source: IBFD Tax Research Platform.

¹ Different rates.

² If the transfer is not made through the stock exchange.

³ Lump sum registration tax of EUR 200 plus financial transactions tax of 0.1 % or 0.2 %.

6 Value added tax rates 2016

Country	Normal rates %	Reduced rates % ¹	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 ²	24	6; 13	yes
United Kingdom	20	5	yes
Ireland	23	4.8; 5; 9; 13.5	yes
Italy	22	4; 5; 10	yes
Luxembourg	17	3; 8; 14	yes
Netherlands	21	6	yes
Norway	25	10; 15	yes
Austria ²	20	10; 13	yes
Portugal ²	23	6; 13	yes
Sweden	25	6; 12	yes
Switzerland	8	2.5; 3.8	yes
Spain ²	21	4; 10	yes
United States	³		

Source: IBFD Tax Research Platform.

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

² Special rates for certain islands or certain regions.

³ 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 2016

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

Source: IBFD Tax Research Platform.

¹ Net wealth tax for wealth above NOK 1.4 million. Additionally, there is a municipal tax which varies between 0.3 to 0.7 %.

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

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

⁴ No net wealth tax is levied at federal level.

8 Treatment of losses 2016

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

Source: IBFD Tax Research Platform.

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

² Only up to 60 % of taxable income, but no more than an amount of DKK 7'852'500 million per year.

³ Up to EUR 1 million.

⁴ Only up to 50 % of losses of more than EUR 1 million.

⁵ Only for the last business year.

⁶ Only up to 80 % of taxable income.

⁷ Only in case of liquidation of a company, for the losses of that current year.

⁸ Losses carried forward may only be offset against 70 % of taxable profit assessed in the relevant fiscal year.

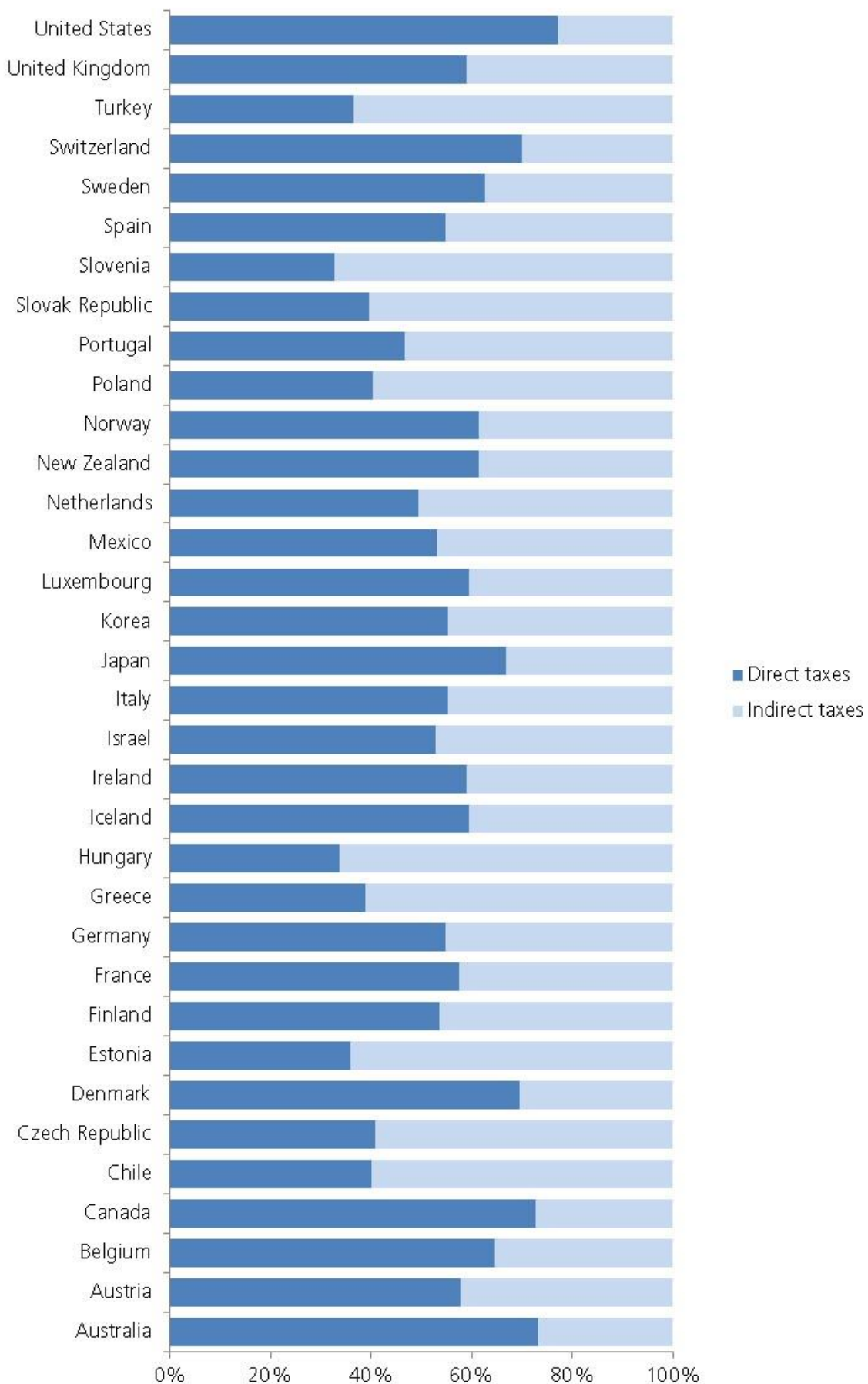
⁹ Losses may be carried back through the dissolution of the tax allocation reserve.

¹⁰ Restrictions apply in case of change of ownership.

9 OECD: Percentage of direct and indirect taxes (without social security contributions) 2014

Country	direct taxes	indirect taxes
Australia	73.1	26.9
Austria	57.7	42.3
Belgium	64.6	35.4
Canada	72.8	27.2
Chile	40.2	59.8
Czech Republic	40.9	59.1
Denmark	69.7	30.3
Estonia	36.1	63.9
Finland	53.6	46.4
France	57.5	42.5
Germany	54.9	45.1
Greece	38.9	61.1
Hungary	33.7	66.3
Iceland	59.5	40.5
Ireland	59.1	40.9
Israel	52.9	47.1
Italy	55.2	44.8
Japan	66.8	33.2
Korea	55.3	44.7
Luxembourg	59.5	40.5
Mexico	53.1	46.9
Netherlands	49.5	50.5
New Zealand	62.3	38.9
Norway	61.4	38.6
Poland	40.3	59.7
Portugal	46.8	53.2
Slovak Republic	39.5	60.5
Slovenia	32.8	67.2
Spain	54.8	45.2
Sweden	62.8	37.2
Switzerland	69.6	29.9
Turkey	36.4	63.6
United Kingdom	58.9	41.1
United States	77.1	22.9
Unweighted Average	54.3	45.7
OECD Total	54.3	45.7

Percentage of direct and indirect taxes (social security contributions excluded) 2014



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Tables 4.1 – 4.35.
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page154

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
1965	65.3	34.7	49.4	50.6	45.7	54.3	55.6	44.4
1970	68.0	32.0	49.1	50.9	49.5	50.5	63.6	36.4
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

Country	Chile		Czech Rep.		Denmark		Estonia	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965					57.0	43.0		
1970					59.5	40.5		
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

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
1965	55.3	44.7	37.6	62.4	55.0	45.0	28.6	71.4
1970	57.2	42.8	36.2	63.8	54.4	45.6	31.1	68.9
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

Country	Hungary		Iceland		Ireland		Israel	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965					43.7	56.3		
1970					42.9	57.1		
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

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

Country	Italy		Japan		Korea		Luxembourg		
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965		38.0	62.0	66.4	33.6			63.5	36.5
1970		37.6	62.4	71.2	28.8			71.3	28.7
1975		45.8	54.2	75.5	24.5	34.3	65.7	70.4	29.6
1980		57.3	42.7	76.6	23.4	34.4	65.6	70.2	29.8
1985		61.1	38.9	79.5	20.5	36.6	63.4	68.0	32.0
1990		58.3	41.7	81.4	18.6	48.3	51.7	67.5	32.5
1995		60.1	39.9	75.8	24.2	50.5	49.5	62.9	37.1
2000		52.4	47.2	70.2	30.1	49.6	50.4	62.7	36.8
2005		62.5	37.5	76.9	23.1	52.5	47.5	59.8	40.2
2006		64.2	35.8	77.9	22.1	54.5	45.5	61.2	38.8
2007		55.4	44.6	71.4	28.6	56.6	43.4	62.1	37.9
2008		56.4	43.6	70.2	29.8	55.2	44.8	60.8	39.2
2009		57.2	42.8	67.2	32.8	52.6	47.4	60.3	39.7
2010		55.1	44.9	67.8	32.2	51.6	48.4	61.8	38.2
2011		54.4	45.1	68.1	31.9	54.8	45.2	61.3	38.5
2012		56.1	43.5	68.8	31.2	54.1	45.9	60.0	39.9
2013		57.2	44.6	75.9	32.8	55.6	46.9	64.6	43.2
2014		55.2	44.8	66.8	33.2	55.3	44.7	59.5	40.5

Country	Mexico		Netherland		New Zealand		Norway		
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965				58.0	42.0	72.1	27.9	52.8	47.2
1970				56.7	43.3	72.8	27.2	48.6	51.4
1975				60.3	39.7	75.8	24.2	48.8	51.2
1980		38.2	61.8	58.8	41.2	77.7	22.3	54.4	45.6
1985		26.8	73.2	53.5	46.5	76.9	23.1	51.9	48.1
1990		34.6	65.4	57.4	42.6	66.3	33.7	50.9	49.1
1995		32.3	67.7	52.2	47.8	66.7	33.3	49.6	50.4
2000		35.6	64.4	49.8	48.6	65.5	34.5	55.6	44.4
2005		32.0	68.0	50.6	49.4	67.9	32.1	64.9	35.1
2006		32.8	67.2	50.8	49.2	67.3	32.7	65.9	34.1
2007		36.3	63.7	51.6	48.4	68.3	31.7	64.2	35.8
2008		31.4	68.6	50.5	49.5	66.2	33.8	67.7	32.3
2009		38.2	61.8	50.7	49.3	63.4	36.6	63.6	36.4
2010		36.5	63.5	50.4	49.6	60.5	39.5	64.4	35.6
2011		35.4	64.6	49.0	49.5	60.2	39.8	65.9	34.1
2012		34.6	65.4	48.1	50.3	61.7	38.3	66.0	34.0
2013		41.3	63.3	49.7	53.1	64.6	40.2	65.1	36.2
2014		53.1	46.9	49.5	50.5	62.3	38.9	61.4	38.6

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

Country	Poland		Portugal		Slovak Rep.		Slovenia	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965			39.2	60.8				
1970			38.0	62.0				
1975			34.3	65.7				
1980			33.7	66.3				
1985			40.6	59.4				
1990			38.4	61.6				
1995	49.2	50.8	39.4	60.6				
2000	48.1	51.9	44.7	54.6	39.0	60.9		
2005	38.8	61.2			33.0	68.0		
2006	39.9	60.1	39.6	60.4	35.1	64.9		
2007	40.6	59.4	44.0	56	35.6	64.4		
2008	42	58	44.5	55.5	38.4	61.6	42.2	57.8
2009	41.4	58.6	45.3	54.7	34.6	65.4	37.6	62.4
2010	38.4	61.6	43.2	56.8	34.6	65.4	37.2	62.9
2011	38.2	61.4	44.0	55.6	33.7	64.9	36.5	62.7
2012	40.7	58.8	43.4	56.2	35.7	63.2	35.3	64.0
2013	41.7	61.8	55.2	59.0	45.5	73.3	33.0	68.1
2014	40.3	59.7	46.8	53.2	39.5	60.5	32.8	67.2

Country	Spain		Sweden		Switzerland		Turkey	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965	43.1	56.9	64.5	35.5	60.7	39.3	42.6	57.4
1970	42.7	57.3	66.7	33.3	64.8	35.2	47.3	52.7
1975	54.0	46.0	69.5	30.5	71.9	28.1	54.4	45.6
1980	59.3	40.7	66.1	33.9	70.5	29.5	66.6	33.4
1985	50.7	49.3	64.4	35.6	72.1	27.9	48.5	51.5
1990	56.1	43.9	65.8	34.2	72.8	27.2	44.5	55.5
1995	54.5	45.5	65.5	34.5	70.5	29.5	35.7	64.3
2000	52.9	46.4	70.7	28.9	70.3	29.7	38.0	62.1
2005	57.4	43.3	64.1	35.9	69.0	31.0	32.4	67.6
2006	59.2	40.8	64.7	35.3	70.0	30.0	32.4	67.6
2007	61.4	38.6	63.7	36.3	70.5	29.5	35.1	64.9
2008	59.6	40.4	62.8	37.2	71.8	28.2	36.7	63.3
2009	60.6	39.4	61.4	38.6	71.7	28.3	36.7	63.6
2010	55.9	44.1	60.4	39.6	70.4	29.6	34.0	66.0
2011	56.1	43.2	61.5	38.1	70.5	29.5	34.7	65.3
2012	56.3	43.0	61.4	38.2	69.5	30.5	35.8	64.2
2013	56.0	44.9	65.2	39.2	71.7	30.3	35.8	64.5
2014	54.8	45.2	62.8	37.2	69.6	29.9	36.4	63.6

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

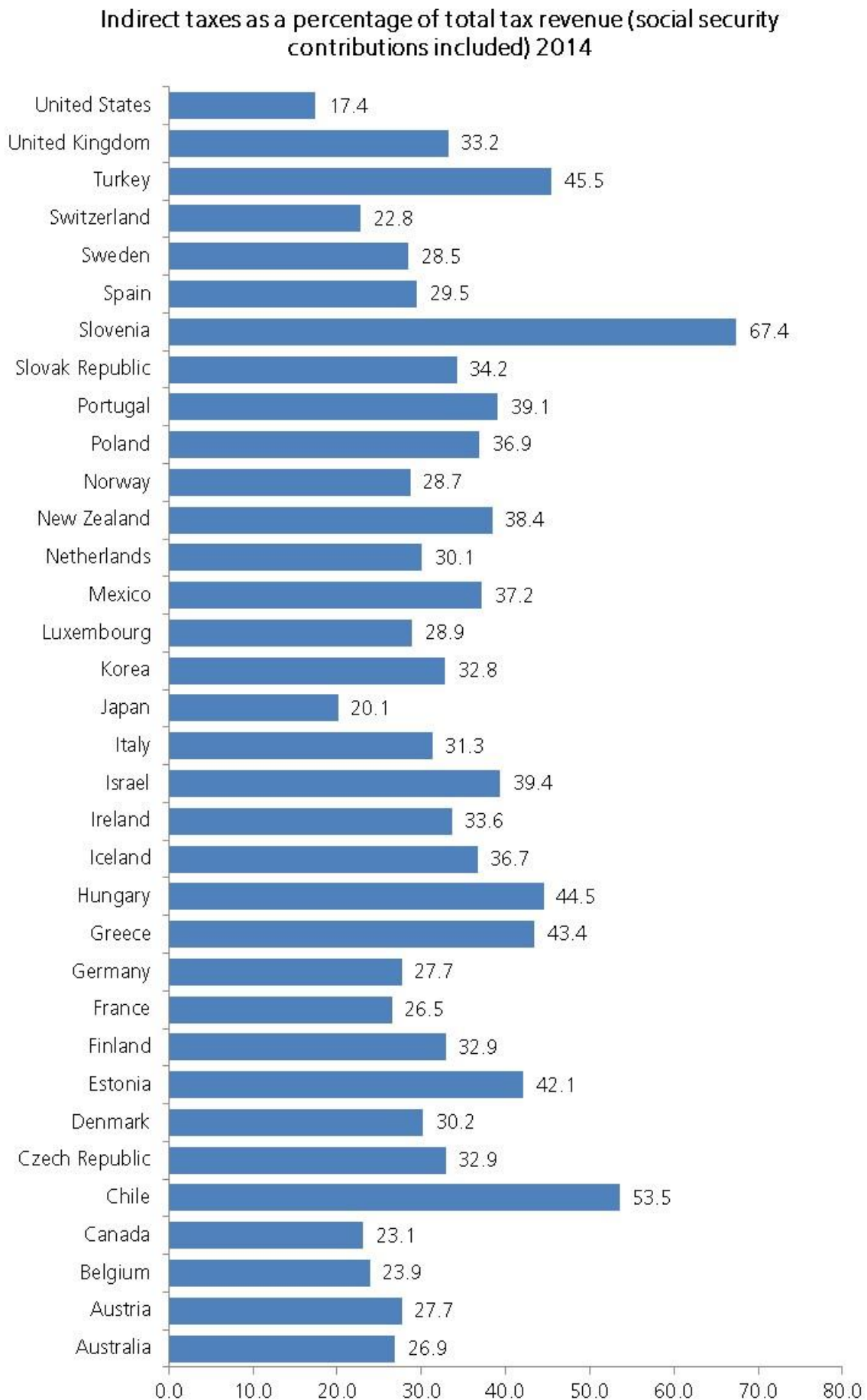
Country	UK		United States	
Year	Direct	Indirect	Direct	Indirect
1965	60.9	39.1	73.8	26.2
1970	66.5	33.5	76.2	23.8
1975	69.2	30.8	75.4	24.6
1980	65.0	35.0	77.4	22.6
1985	62.1	37.9	74.9	25.1
1990	58.0	42.0	76.6	23.4
1995	57.6	42.4	76.1	23.9
2000	60.8	68.6	79.5	20.5
2005	62.5	37.5	76.9	23.1
2006	64.2	35.8	77.9	22.1
2007	64.1	35.9	78.4	21.6
2008	64.2	35.8	76.5	23.5
2009	63.7	36.3	74.5	25.5
2010	61.7	38.3	75.8	24.2
2011	59.0	40.3	76.3	23.7
2012	58.7	40.7	76.9	23.1
2013	61.0	42.2	76.9	25.4
2014	58.9	41.1	77.1	22.9

Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Tables 4.1 – 4.35.
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page154

15 OECD: Indirect taxes as a percentage of total tax revenue¹ 2014 (social security included)

Country	rate in %
Australia	26.9
Austria	27.7
Belgium	23.9
Canada	23.1
Chile	53.5
Czech Republic	32.9
Denmark	30.2
Estonia	42.1
Finland	32.9
France	26.5
Germany	27.7
Greece	43.4
Hungary	44.5
Iceland	36.7
Ireland	33.6
Israel	39.4
Italy	31.3
Japan	20.1
Korea	32.8
Luxembourg	28.9
Mexico	37.2
Netherlands	30.1
New Zealand	38.4
Norway	28.7
Poland	36.9
Portugal	39.1
Slovak Republic	34.2
Slovenia	67.4
Spain	29.5
Sweden	28.5
Switzerland	22.8
Turkey	45.5
United Kingdom	33.2
United States	17.4
Unweighted Average	33.7
OECD Total	33.7

¹ No. 5000 and 6000 according to OECD classification.



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.6.

http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page105

16 OECD: Tax revenue of main headings¹ as percentage of GDP 2014

Country	1000	2000	3000	4000	5000	6000
Australia	16.1	-	1.4	2.8	7.5	-
Austria	12.6	14.7	3.0	0.6	11.7	0.2
Belgium	16.1	14.2	-	3.6	10.8	-
Canada	14.5	4.7	0.6	3.7	7.2	-
Chile	6.5	1.4	-	0.8	10.9	-
Czech Republic	7.1	14.5	-	0.4	10.9	-
Denmark	32.3	0.1	0.3	1.9	15.0	-
Estonia	7.4	10.9	-	0.3	13.7	-
Finland	15.3	12.7	-	1.3	14.4	-
France	10.8	17.0	1.6	3.9	11.0	1.1
Germany	11.4	13.9	-	1.0	10.1	-
Greece	8.5	10.3	-	1.4	15.5	-
Hungary	6.8	12.5	0.6	1.3	16.8	0.2
Iceland	18.1	3.7	0.4	2.5	12.1	2.2
Ireland	11.6	5.0	0.2	2.2	9.7	-
Israel	9.7	5.1	1.2	3.0	12.3	-
Italy	14.0	13.0	-	2.9	11.8	1.9
Japan	10.2	12.7	-	2.7	6.3	0.1
Korea	7.2	6.6	0.1	2.7	7.4	0.7
Luxembourg	13.3	11.0	-	3.0	11.0	-
Mexico	5.7	3.1	0.4	0.3	5.4	0.2
Netherlands	9.6	14.9	-	1.4	11.1	0.2
New Zealand	18.0	-	-	2.0	12.5	-
Norway	16.4	9.9	-	1.2	11.1	-
Poland	6.3	12.2	0.2	1.4	11.6	0.2
Portugal	10.5	9.0	-	1.2	13.0	0.3
Slovak Republic	6.5	13.4	-	0.4	10.7	-
Slovenia	6.5	14.4	0.1	0.6	14.7	-
Spain	9.7	11.6	-	2.4	9.6	0.3
Sweden	14.9	9.9	4.5	1.1	12.1	-
Switzerland	12.3	6.7	-	1.8	6.1	0.1
Turkey	6.1	8.2	-	1.4	12.7	0.4
United Kingdom	11.2	6.0	-	4.1	10.7	-
United States	12.3	6.2	-	2.8	4.5	-
Unweighted Average	11.6	9.1	0.4	1.9	10.9	0.2
OECD Total						

Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.5.

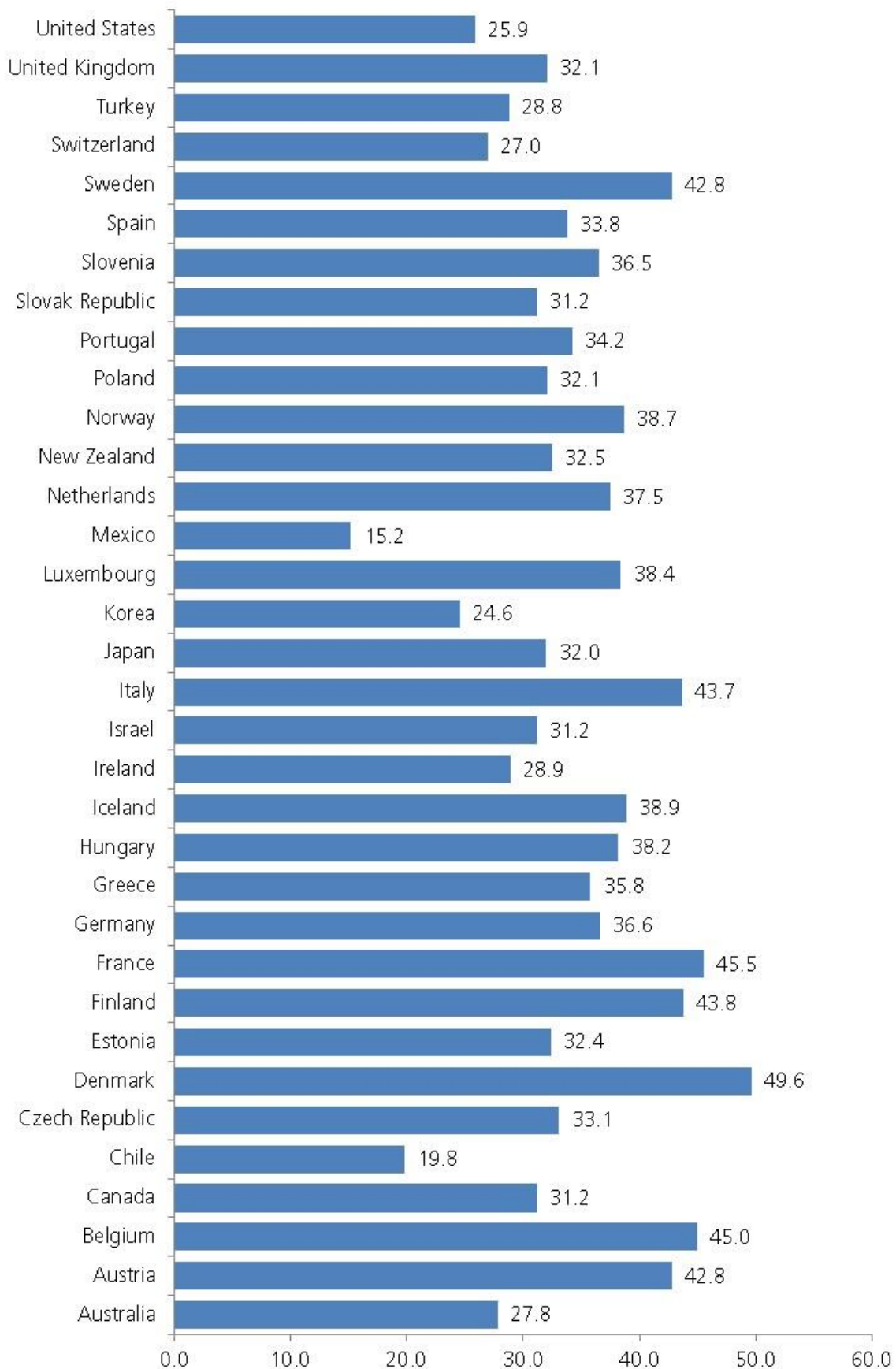
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¹ According to OECD classification; 1000 = Income and profits; 2000 = Social security; 3000 = Payroll; 4000 = Property; 5000 = Goods and services; 6000 = Others

17 OECD: Total tax revenue (including social security) as percentage of GDP 2014

Country	2014	2015 (Estimates)
Australia	27.8	-
Austria	42.8	43.5
Belgium	45.0	44.8
Canada	31.2	31.9
Chile	19.8	20.7
Czech Republic	33.1	33.5
Denmark	49.6	46.6
Estonia	32.4	33.6
Finland	43.8	44.0
France	45.5	45.5
Germany	36.6	36.9
Greece	35.8	36.8
Hungary	38.2	39.4
Iceland	38.9	37.1
Ireland	28.9	23.6
Israel	31.2	31.4
Italy	43.7	43.3
Japan	32.0	-
Korea	24.6	25.3
Luxembourg	38.4	37.0
Mexico	15.2	17.4
Netherlands	37.5	37.8
New Zealand	32.5	32.8
Norway	38.7	38.1
Poland	32.1	-
Portugal	34.2	34.5
Slovak Republic	31.2	32.3
Slovenia	36.5	36.6
Spain	33.8	33.8
Sweden	42.8	43.3
Switzerland	27.0	27.9
Turkey	28.8	30.0
United Kingdom	32.1	32.5
United States	25.9	26.4
Unweighted Average		
OECD Total	34.3	33.8

Total tax revenue (social security contributions included) as percentage of GDP 2014



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Tables 3.2 and 3.38.

http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page100

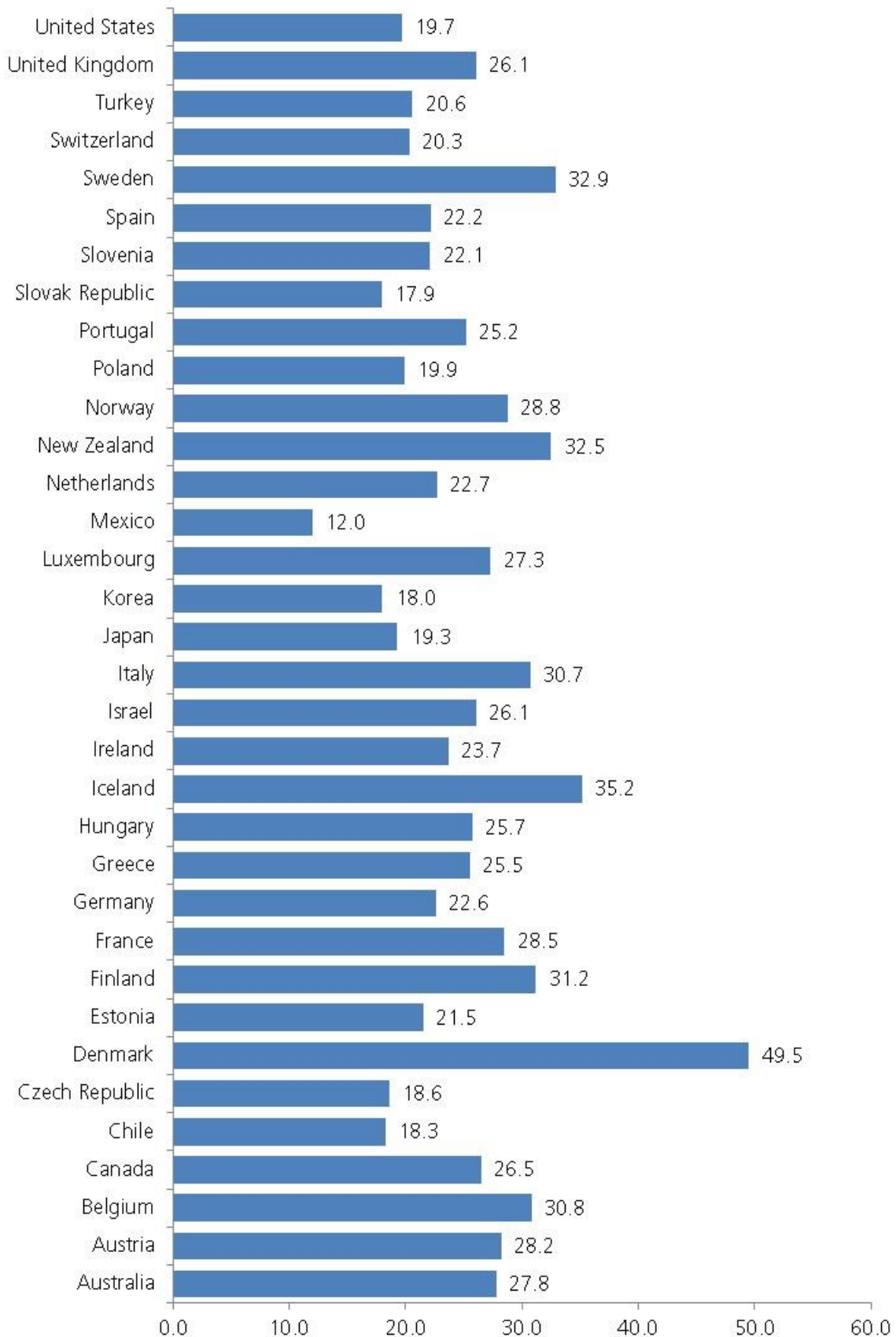
18 OECD: Total tax revenue¹ (excluding social security) as percentage of GDP 2014

Country	2014	2015 ² (Estimates)
Australia	27.8	-
Austria	28.2	28.7
Belgium	30.8	30.5
Canada	26.5	27.0
Chile	18.3	19.3
Czech Republic	18.6	19.0
Denmark	49.5	46.5
Estonia	21.5	22.4
Finland	31.2	31.3
France	28.5	28.6
Germany	22.6	22.9
Greece	25.5	26.1
Hungary	25.7	26.3
Iceland	35.2	33.5
Ireland	23.7	19.7
Israel	26.1	26.2
Italy	30.7	29.4
Japan	19.3	-
Korea	18.0	18.6
Luxembourg	27.3	26.3
Mexico	12.0	14.1
Netherlands	22.7	23.6
New Zealand	32.5	32.8
Norway	28.8	27.7
Poland	19.9	-
Portugal	25.2	25.5
Slovak Republic	17.9	18.5
Slovenia	22.1	22.1
Spain	22.2	22.4
Sweden	32.9	33.5
Switzerland	20.3	21.0
Turkey	20.6	21.3
United Kingdom	26.1	26.4
United States	19.7	19.2
Unweighted Average	25.2	25
OECD Total		

¹ No. 1000, 3000, 4000, 5000, 6000 according to OECD classification.

² Total without social security (no. 2000).

Total tax revenue (excluding social security contributions) as percentage of GDP 2014



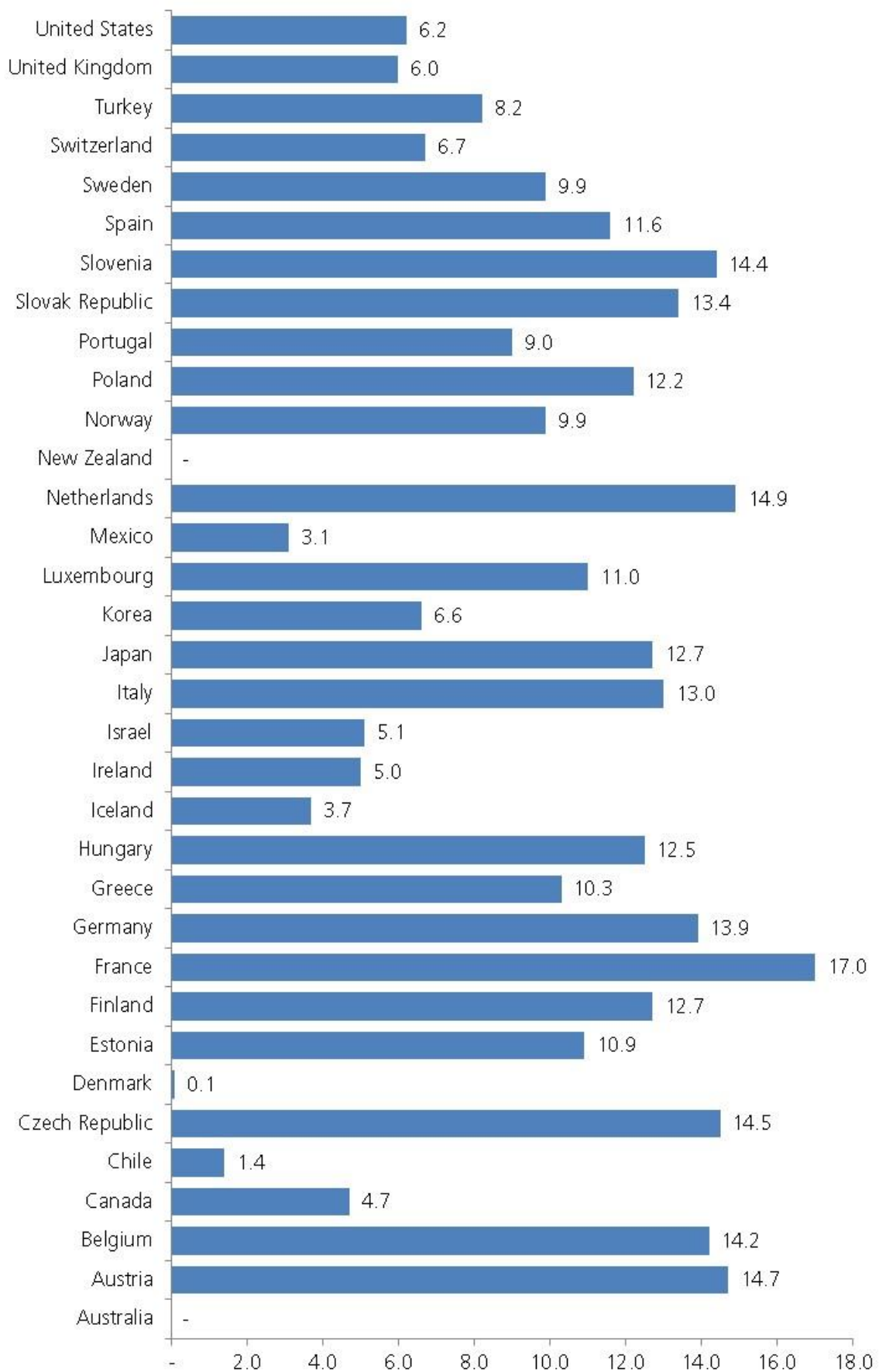
Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Tables 3.3 and 3.38.
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page101

19 OECD: Social security contributions as percentage of GDP¹ 2014

Country	2014	2015 (Estimates)
Australia	-	-
Austria	14.7	14.8
Belgium	14.2	14.3
Canada	4.7	4.9
Chile	1.4	1.4
Czech Republic	14.5	14.5
Denmark	0.1	0.1
Estonia	10.9	11.2
Finland	12.7	12.7
France	17.0	16.9
Germany	13.9	14.0
Greece	10.3	10.7
Hungary	12.5	13.1
Iceland	3.7	3.6
Ireland	5.0	3.9
Israel	5.1	5.2
Italy	13.0	13.9
Japan	12.7	-
Korea	6.6	6.7
Luxembourg	11.0	10.7
Mexico	3.1	3.3
Netherlands	14.9	14.2
New Zealand	-	-
Norway	9.9	10.4
Poland	12.2	-
Portugal	9.0	9.0
Slovak Republic	13.4	13.8
Slovenia	14.4	14.5
Spain	11.6	11.4
Sweden	9.9	9.8
Switzerland	6.7	6.9
Turkey	8.2	8.7
United Kingdom	6.0	6.1
United States	6.2	6.2
Unweighted Average	9.2	8.9
OECD Total		

¹ No. 2000 according to OECD classification.

Social security contributions as percentage of GDP 2014



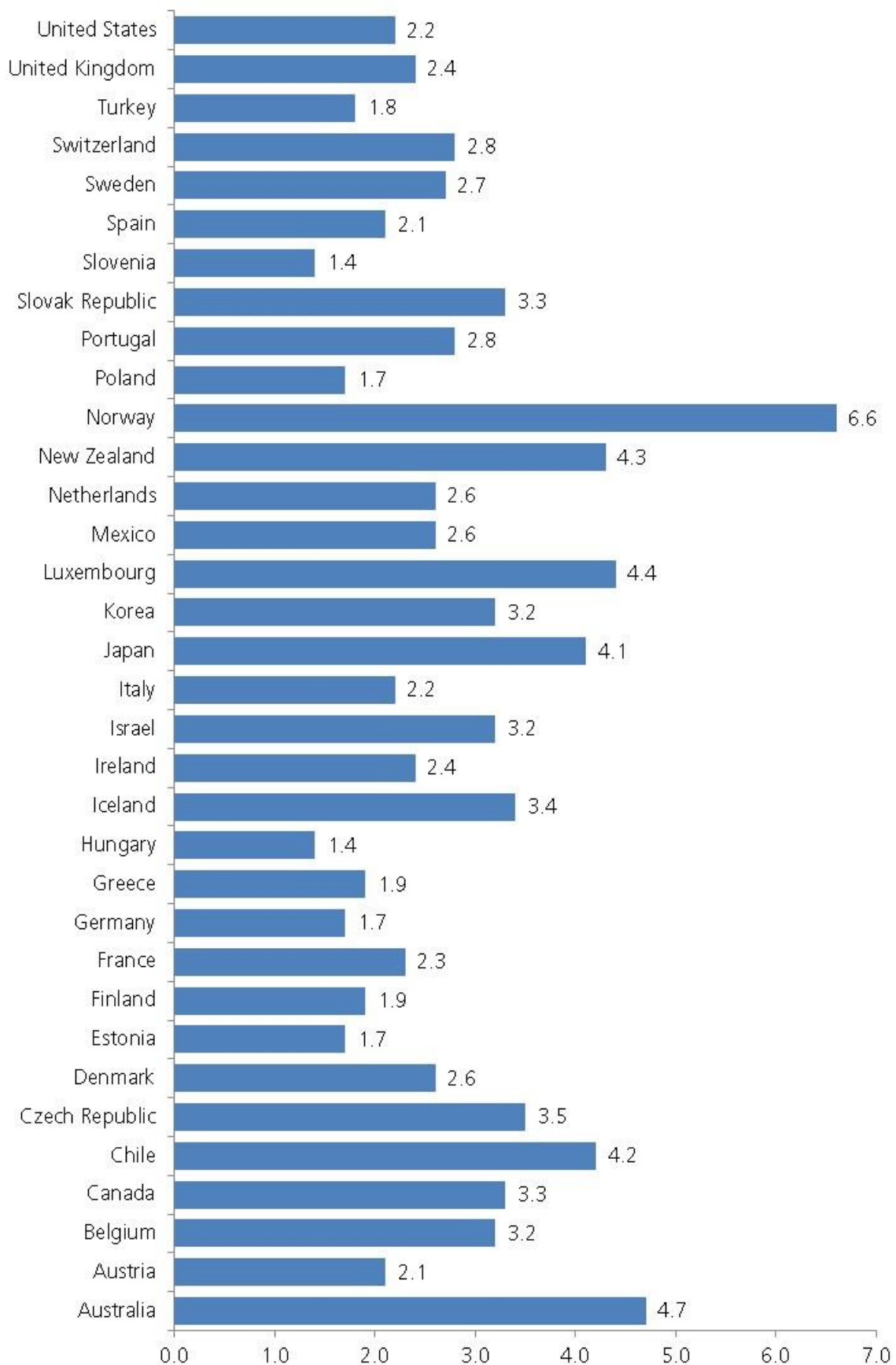
Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Tables 3.13 and 3.38.
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page112

20 OECD: Taxes on corporate income¹ as percentage of GDP 2014

Country	2014
Australia	4.7
Austria	2.1
Belgium	3.2
Canada	3.3
Chile	4.2
Czech Republic	3.5
Denmark	2.6
Estonia	1.7
Finland	1.9
France	2.3
Germany	1.7
Greece	1.9
Hungary	1.4
Iceland	3.4
Ireland	2.4
Israel	3.2
Italy	2.2
Japan	4.1
Korea	3.2
Luxembourg	4.4
Mexico	2.6
Netherlands	2.6
New Zealand	4.3
Norway	6.6
Poland	1.7
Portugal	2.8
Slovak Republic	3.3
Slovenia	1.4
Spain	2.1
Sweden	2.7
Switzerland	2.8
Turkey	1.8
United Kingdom	2.4
United States	2.2
Unweighted Average	2.8
OECD Total	2.8

¹ No. 1200 according to OECD classification

Taxes on corporate income as percentage of GDP 2014



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.11.

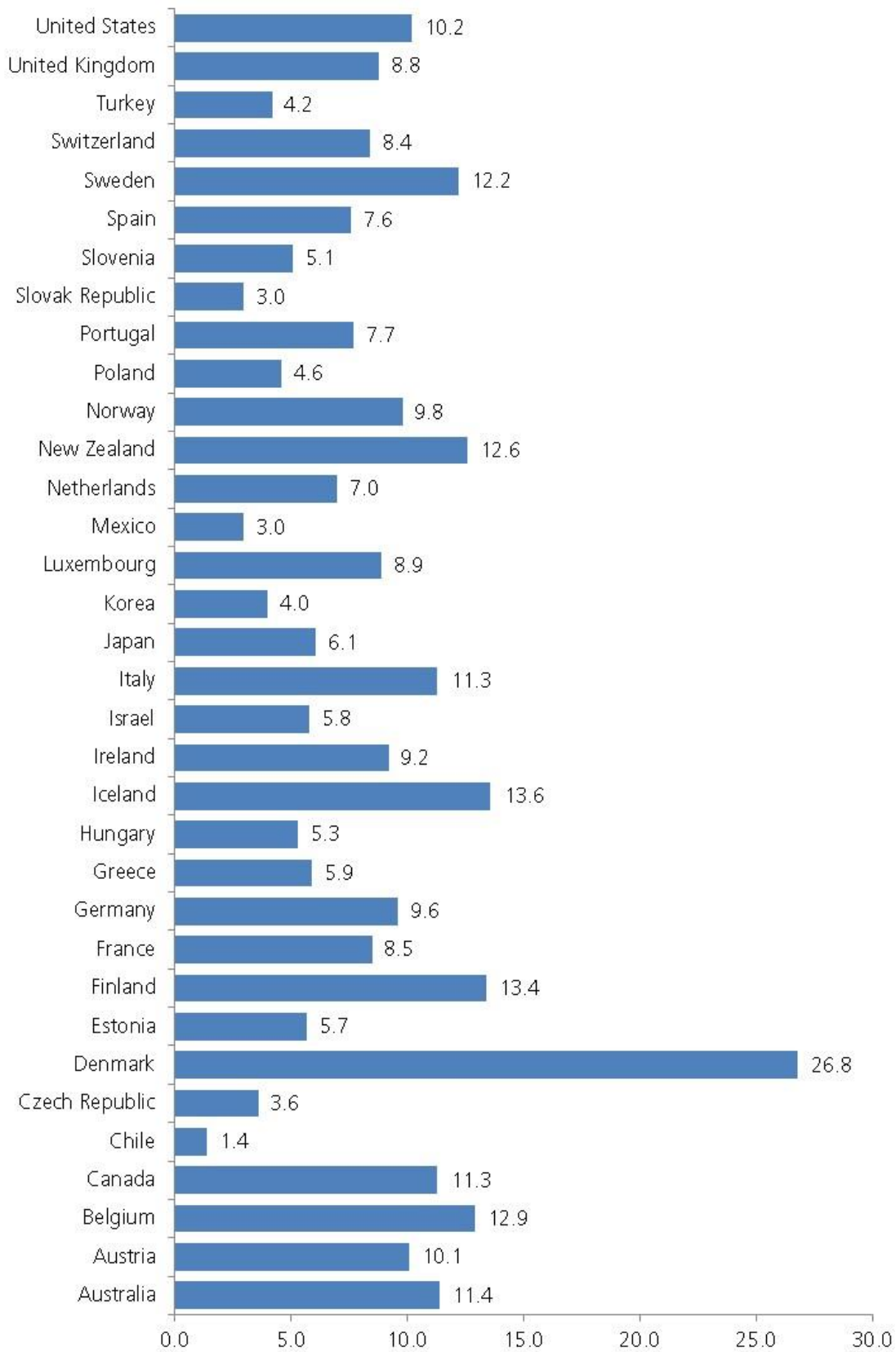
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21 OECD: Taxes on personal income¹ as percentage of GDP 2014

Country	2014
Australia	11.4
Austria	10.1
Belgium	12.9
Canada	11.3
Chile	1.4
Czech Republic	3.6
Denmark	26.8
Estonia	5.7
Finland	13.4
France	8.5
Germany	9.6
Greece	5.9
Hungary	5.3
Iceland	13.6
Ireland	9.2
Israel	5.8
Italy	11.3
Japan	6.1
Korea	4.0
Luxembourg	8.9
Mexico	3.0
Netherlands	7.0
New Zealand	12.6
Norway	9.8
Poland	4.6
Portugal	7.7
Slovak Republic	3.0
Slovenia	5.1
Spain	7.6
Sweden	12.2
Switzerland	8.4
Turkey	4.2
United Kingdom	8.8
United States	10.2
Unweighted Average	8.9
OECD Total	8.9

¹ Nr. 1100 according to OECD classification.

Taxes on personal income as percentage of GDP 2014



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.9.

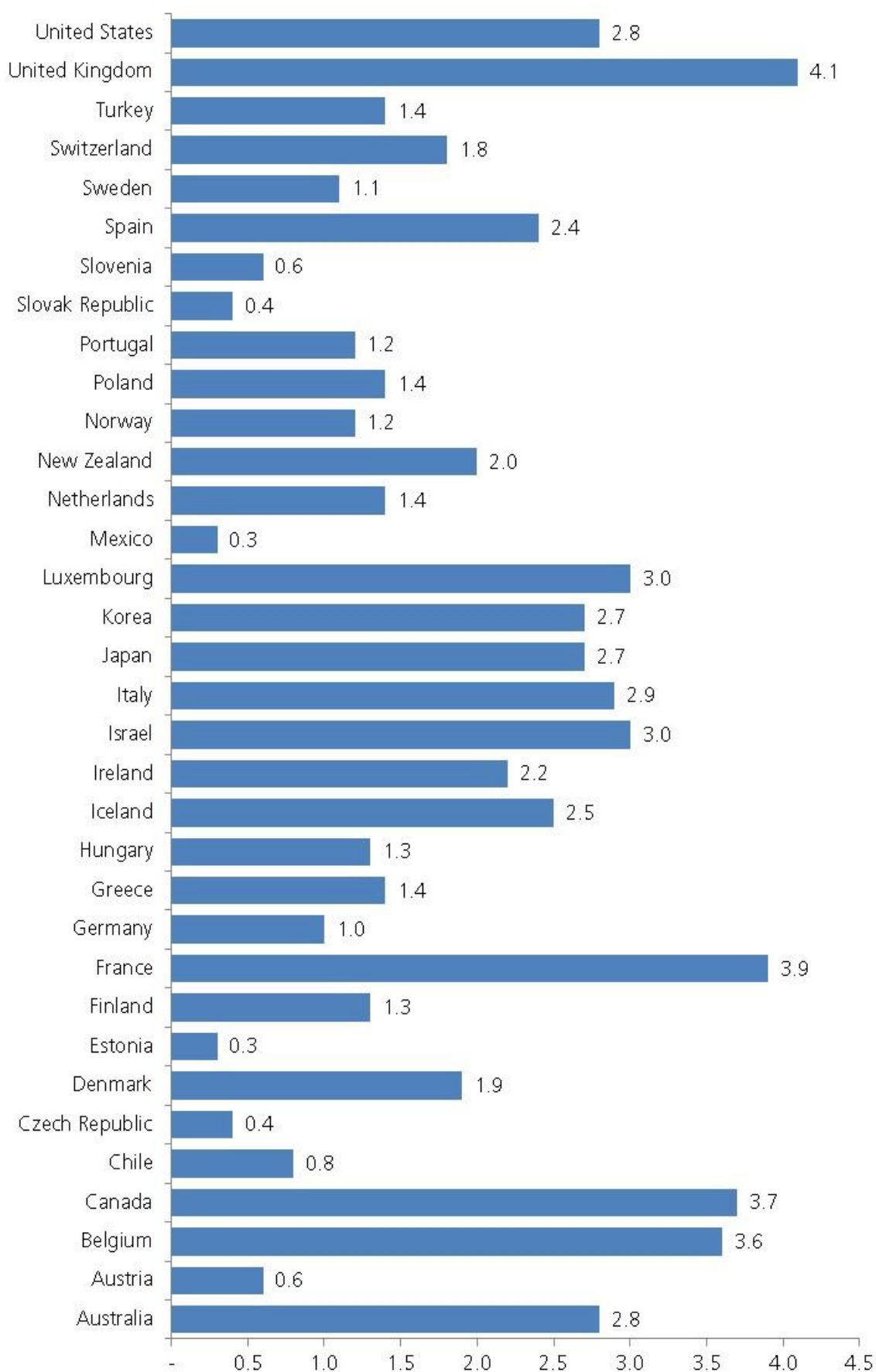
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22 OECD: Taxes on property as percentage¹ of GDP 2014

Country	2014	2015 (Estimate)
Australia	2.8	-
Austria	0.6	0.6
Belgium	3.6	3.5
Canada	3.7	3.8
Chile	0.8	0.9
Czech Republic	0.4	0.4
Denmark	1.9	2.0
Estonia	0.3	0.3
Finland	1.3	1.4
France	3.9	4.1
Germany	1.0	1.1
Greece	1.4	2.0
Hungary	1.3	1.3
Iceland	2.5	2.0
Ireland	2.2	1.5
Israel	3.0	3.1
Italy	2.9	2.8
Japan	2.7	2.6
Korea	2.7	3.1
Luxembourg	3.0	3.3
Mexico	0.3	-
Netherlands	1.4	1.4
New Zealand	2.0	2.0
Norway	1.2	1.1
Poland	1.4	-
Portugal	1.2	1.3
Slovak Republic	0.4	0.4
Slovenia	0.6	0.6
Spain	2.4	2.4
Sweden	1.1	1.1
Switzerland	1.8	1.9
Turkey	1.4	1.5
United Kingdom	4.1	4.1
United States	2.8	2.7
Unweighted Average	1.9	1.9
OECD Total	1.9	1.9

¹ No. 4000 according to OECD classification.

Taxes on property as percentage of GDP 2014



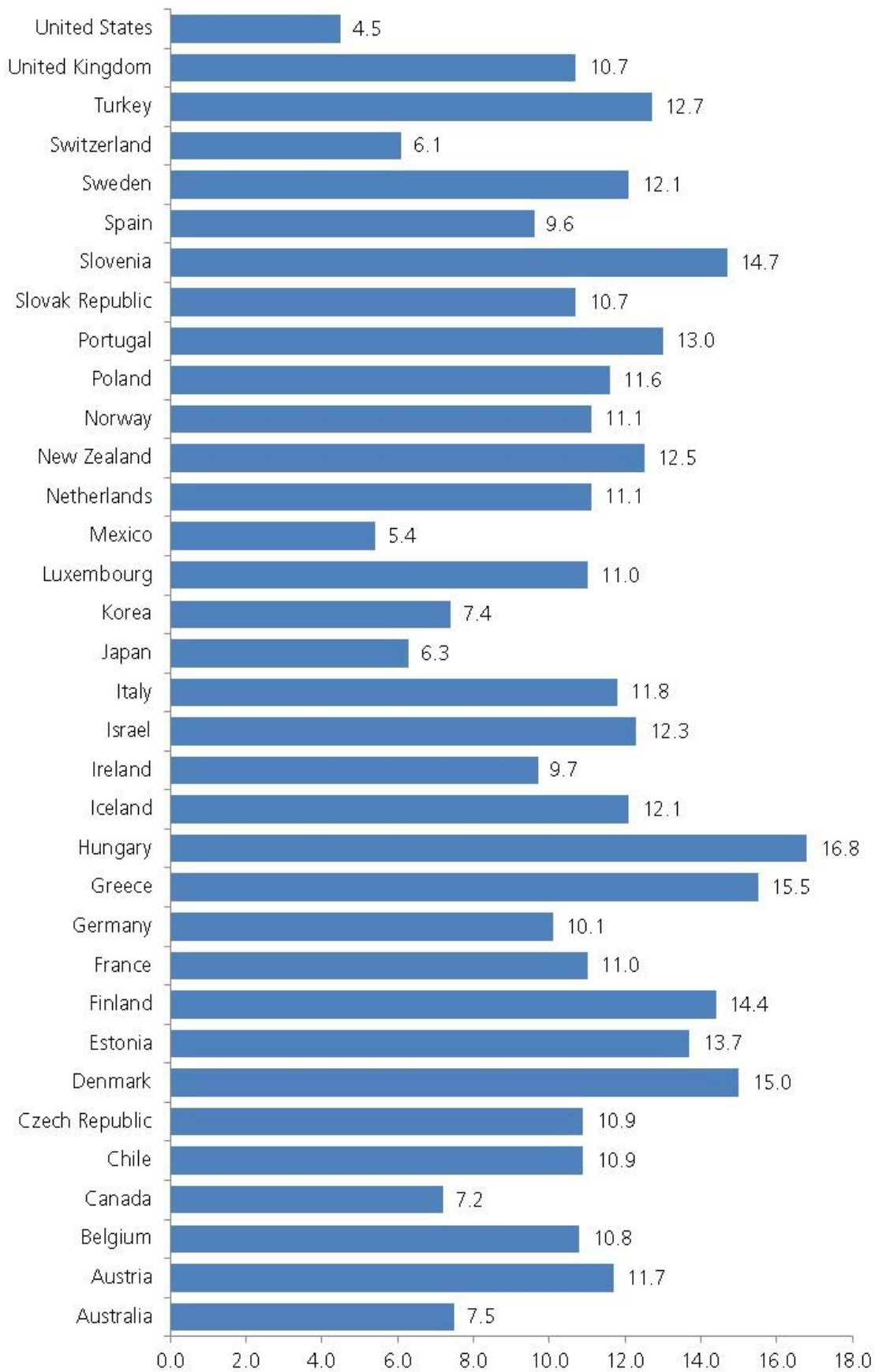
Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Tables 3.21 and 3.38.
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page120

23 OECD: Taxes on goods and services¹ as percentage of GDP 2014

Country	2014	2015 (Estimates)
Australia	7.5	-
Austria	11.7	11.7
Belgium	10.8	10.7
Canada	7.2	7.4
Chile	10.9	11.2
Czech Republic	10.9	11.3
Denmark	15.0	15.0
Estonia	13.7	14.1
Finland	14.4	14.2
France	11.0	11.1
Germany	10.1	10.1
Greece	15.5	15.5
Hungary	16.8	17.2
Iceland	12.1	11.8
Ireland	9.7	7.7
Israel	12.3	12.0
Italy	11.8	11.7
Japan	6.3	6.8
Korea	7.4	7.1
Luxembourg	11.0	9.5
Mexico	5.4	-
Netherlands	11.1	11.2
New Zealand	12.5	12.6
Norway	11.1	11.6
Poland	11.6	-
Portugal	13.0	13.3
Slovak Republic	10.7	11.0
Slovenia	14.7	14.6
Spain	9.6	9.9
Sweden	12.1	12.3
Switzerland	6.1	6.1
Turkey	12.7	13.3
United Kingdom	10.7	10.7
United States	4.5	4.4
Unweighted Average	10.9	10.8
OECD Total	10.9	10.8

¹ No. 5000 according to OECD classification.

Taxes on goods and services as percentage of GDP 2014



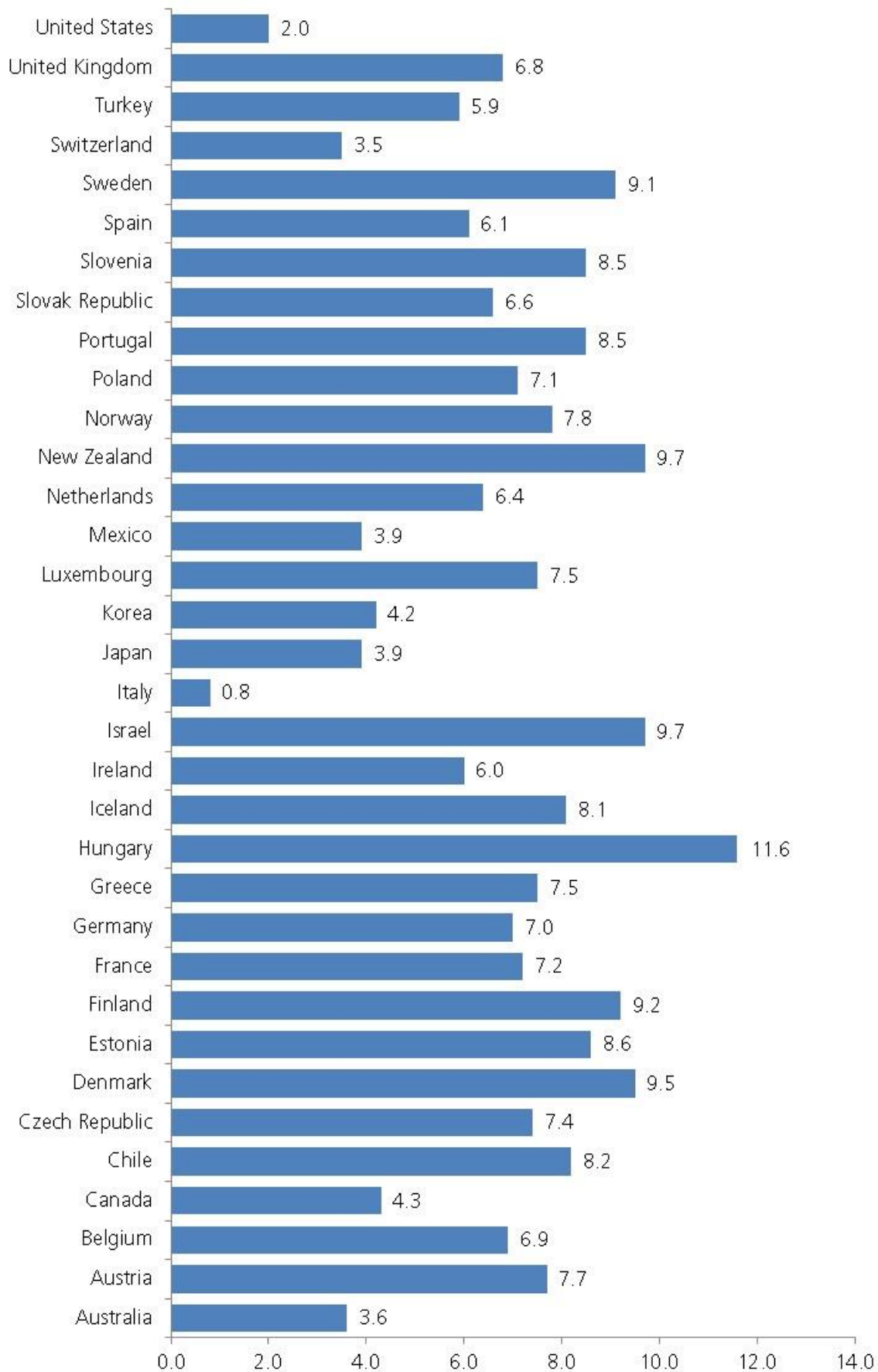
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http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page122

24 OECD: Taxes on general consumption¹ as percentage of GDP 2014

Country	2014
Australia	3.6
Austria	7.7
Belgium	6.9
Canada	4.3
Chile	8.2
Czech Republic	7.4
Denmark	9.5
Estonia	8.6
Finland	9.2
France	7.2
Germany	7.0
Greece	7.5
Hungary	11.6
Iceland	8.1
Ireland	6.0
Israel	9.7
Italy	0.8
Japan	3.9
Korea	4.2
Luxembourg	7.5
Mexico	3.9
Netherlands	6.4
New Zealand	9.7
Norway	7.8
Poland	7.1
Portugal	8.5
Slovak Republic	6.6
Slovenia	8.5
Spain	6.1
Sweden	9.1
Switzerland	3.5
Turkey	5.9
United Kingdom	6.8
United States	2.0
Unweighted Average	6.8
OECD Total	6.8

¹ No. 5110 according to OECD classification.

Taxes on general consumption as percentage of GDP 2014



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.27.

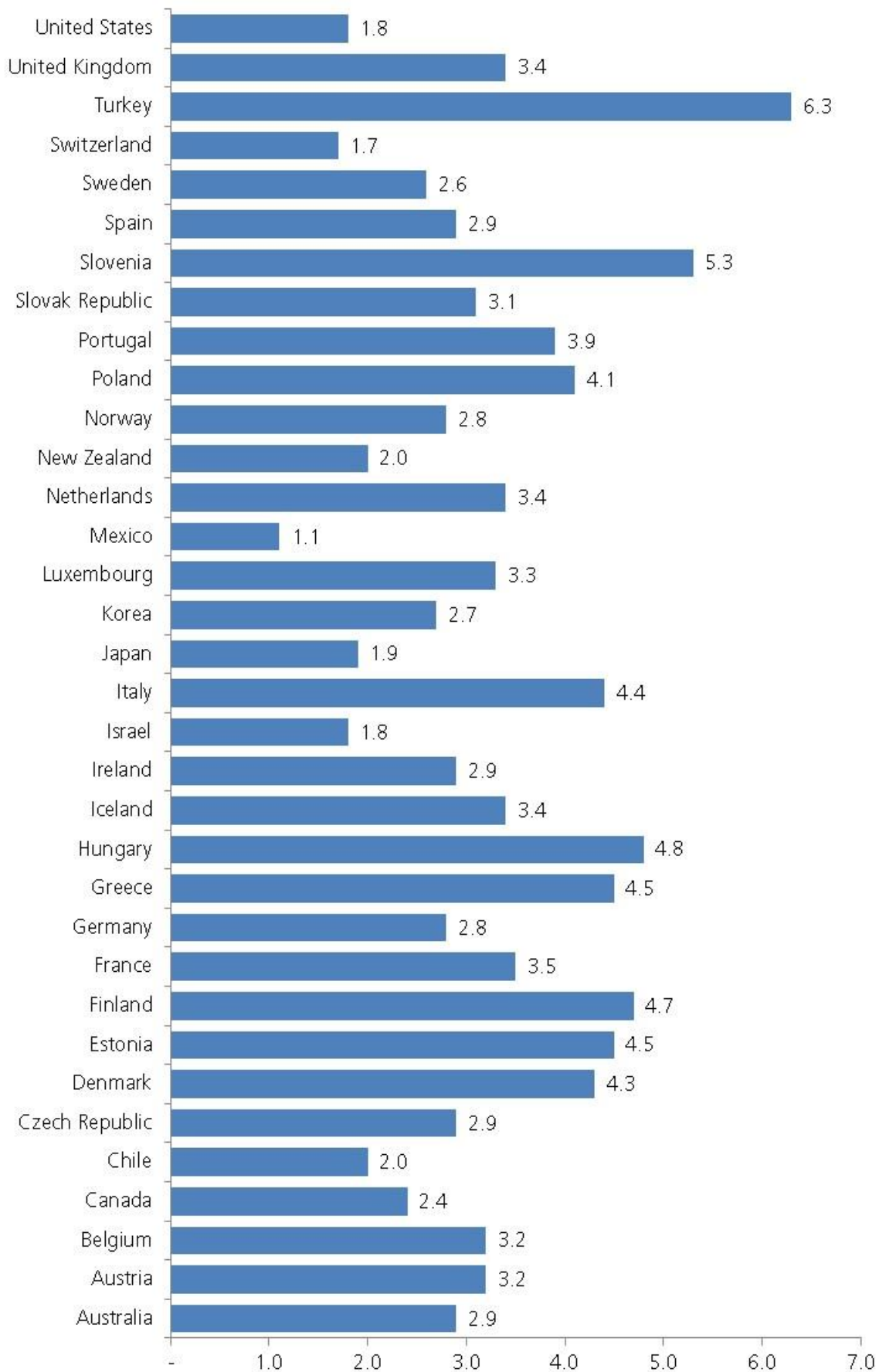
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25 OECD: Taxes on specific goods and services¹ (excises, profits of fiscal monopolies) as percentage of GDP 2014

Country	2014
Australia	2.9
Austria	3.2
Belgium	3.2
Canada	2.4
Chile	2.0
Czech Republic	2.9
Denmark	4.3
Estonia	4.5
Finland	4.7
France	3.5
Germany	2.8
Greece	4.5
Hungary	4.8
Iceland	3.4
Ireland	2.9
Israel	1.8
Italy	4.4
Japan	1.9
Korea	2.7
Luxembourg	3.3
Mexico	1.1
Netherlands	3.4
New Zealand	2.0
Norway	2.8
Poland	4.1
Portugal	3.9
Slovak Republic	3.1
Slovenia	5.3
Spain	2.9
Sweden	2.6
Switzerland	1.7
Turkey	6.3
United Kingdom	3.4
United States	1.8
Unweighted Average	3.3
OECD Total	3.3

¹ No. 5120 according to OECD classification.

Taxes on specific goods and services as percentage of GDP 2014



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.29.

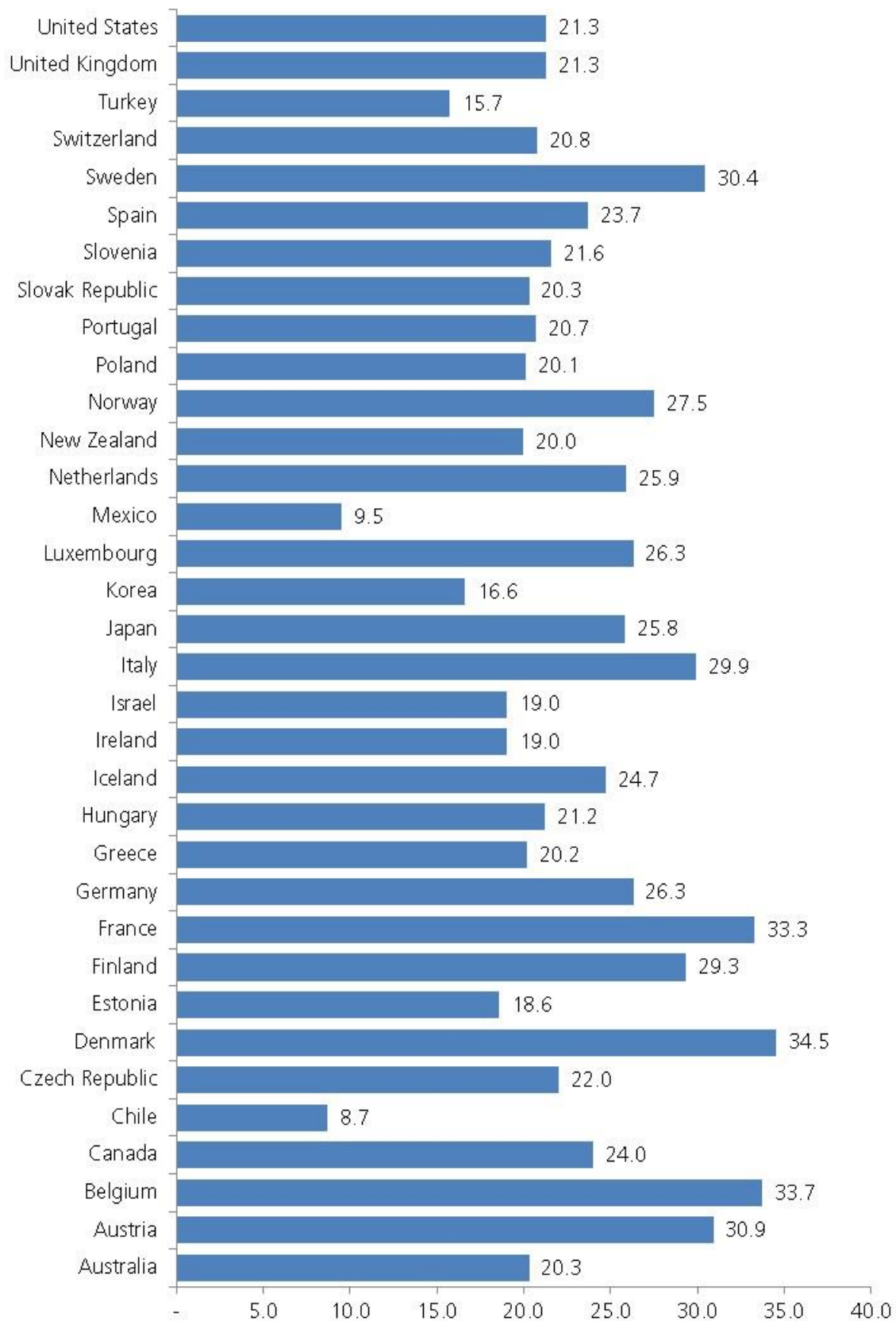
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26 OECD: Direct taxes¹ as percentage of GDP (social security contributions included) 2014

Country	2014
Australia	20.3
Austria	30.9
Belgium	33.7
Canada	24.0
Chile	8.7
Czech Republic	22.0
Denmark	34.5
Estonia	18.6
Finland	29.3
France	33.3
Germany	26.3
Greece	20.2
Hungary	21.2
Iceland	24.7
Ireland	19.0
Israel	19.0
Italy	29.9
Japan	25.8
Korea	16.6
Luxembourg	26.3
Mexico	9.5
Netherlands	25.9
New Zealand	20.0
Norway	27.5
Poland	20.1
Portugal	20.7
Slovak Republic	20.3
Slovenia	21.6
Spain	23.7
Sweden	30.4
Switzerland	20.8
Turkey	15.7
United Kingdom	21.3
United States	21.3
Unweighted Average	23
OECD Total	23

¹ No. 1000, 2000, 3000, 4000 according to OECD classification.

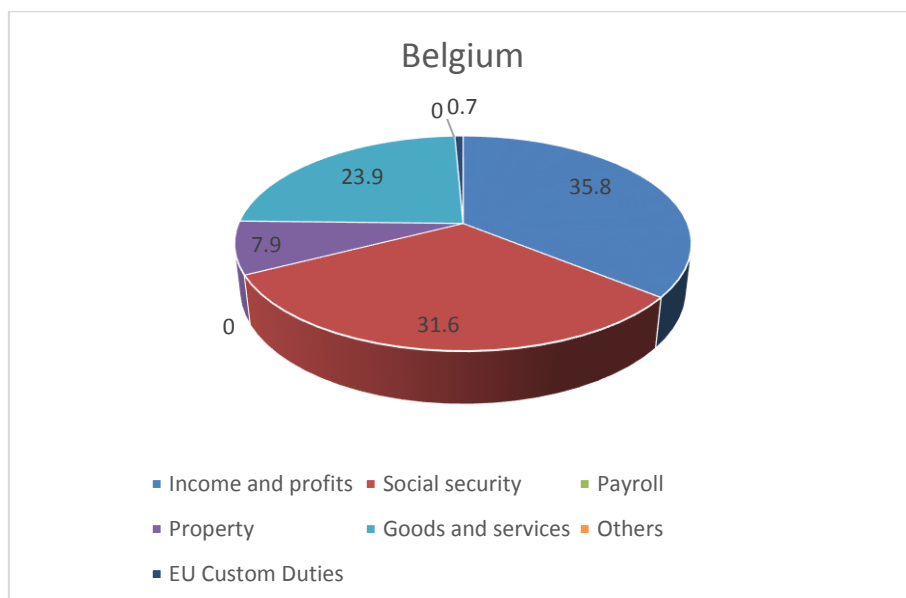
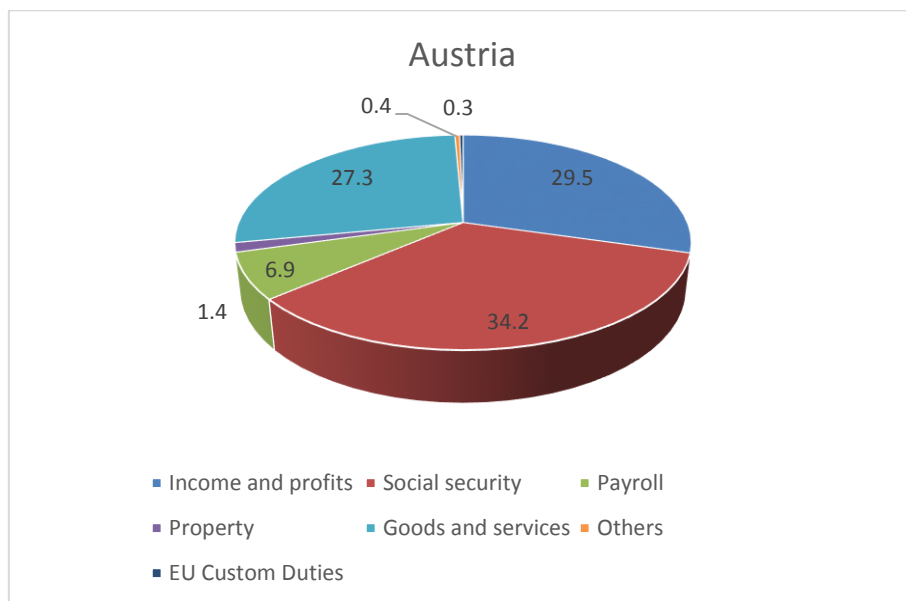
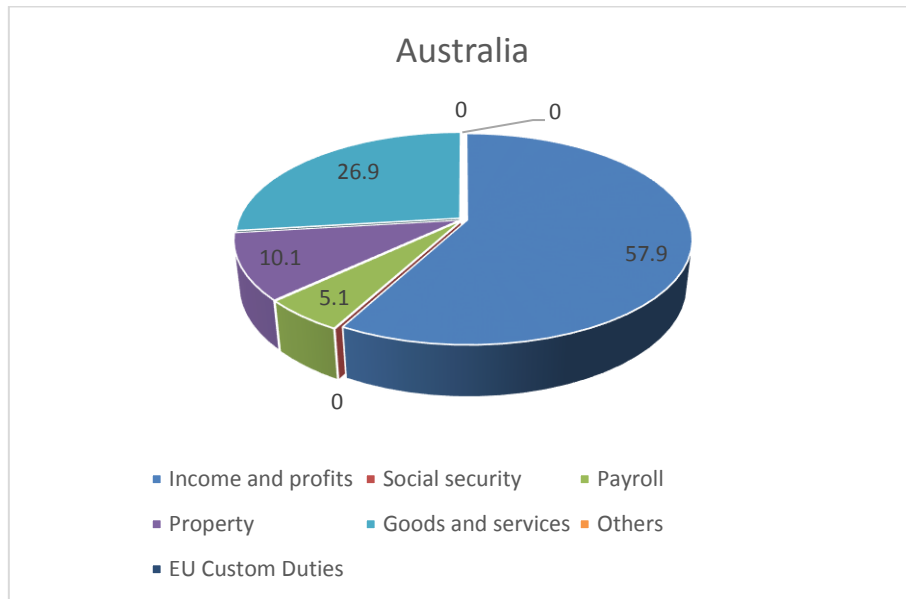
Direct taxes as percentage of GDP (social security contributions included) 2014

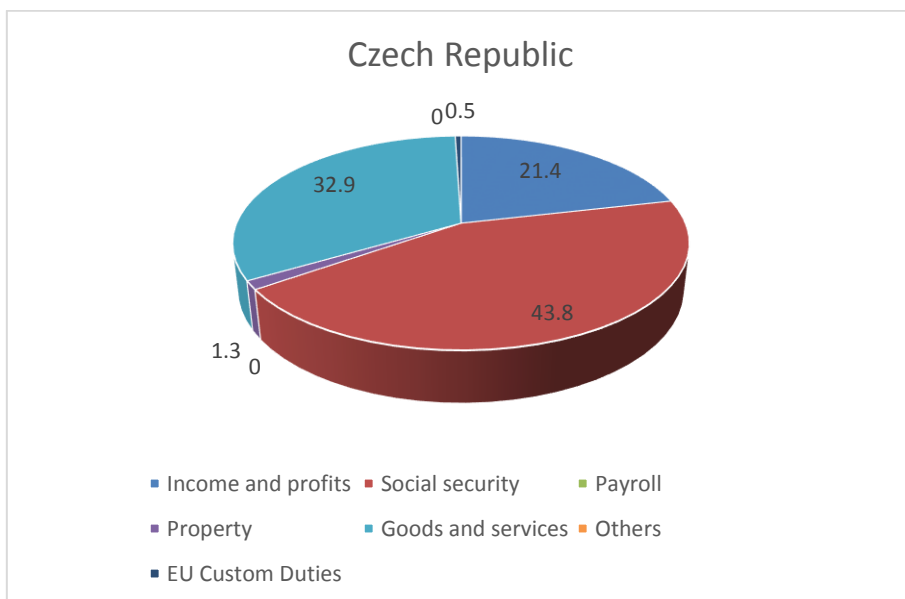
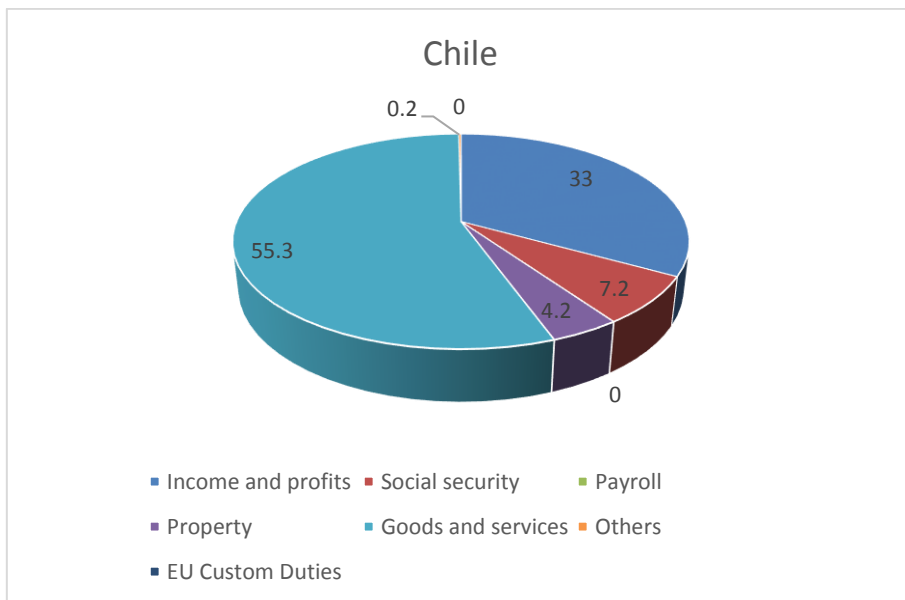
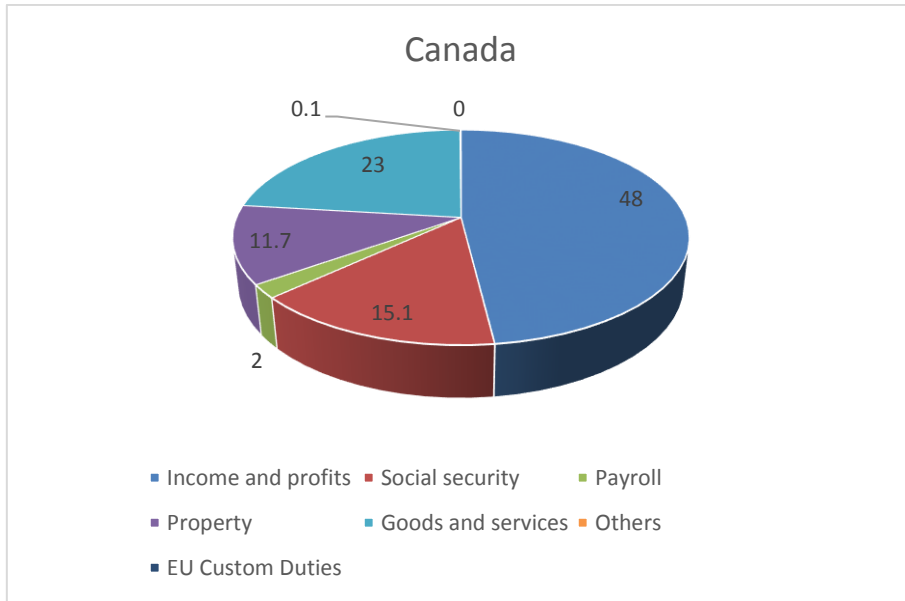


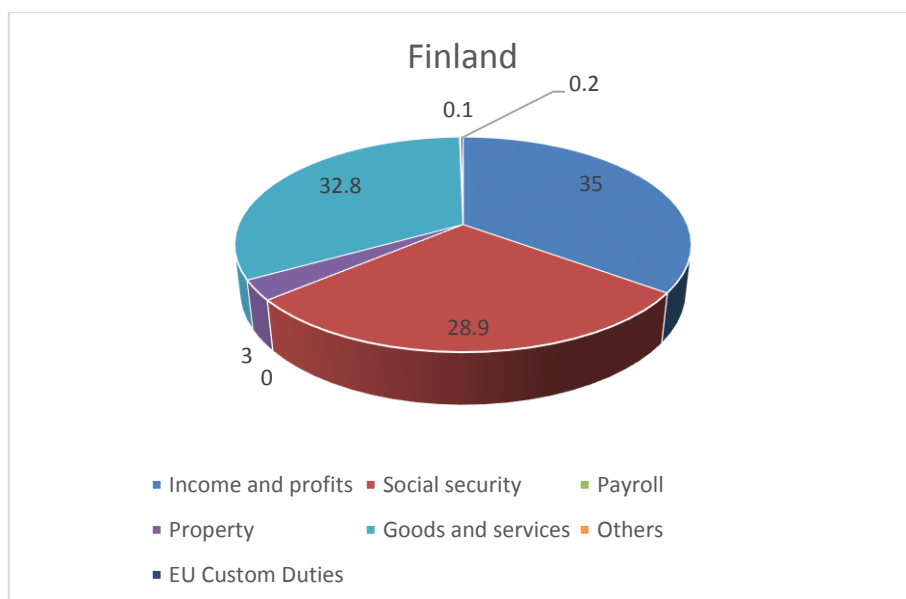
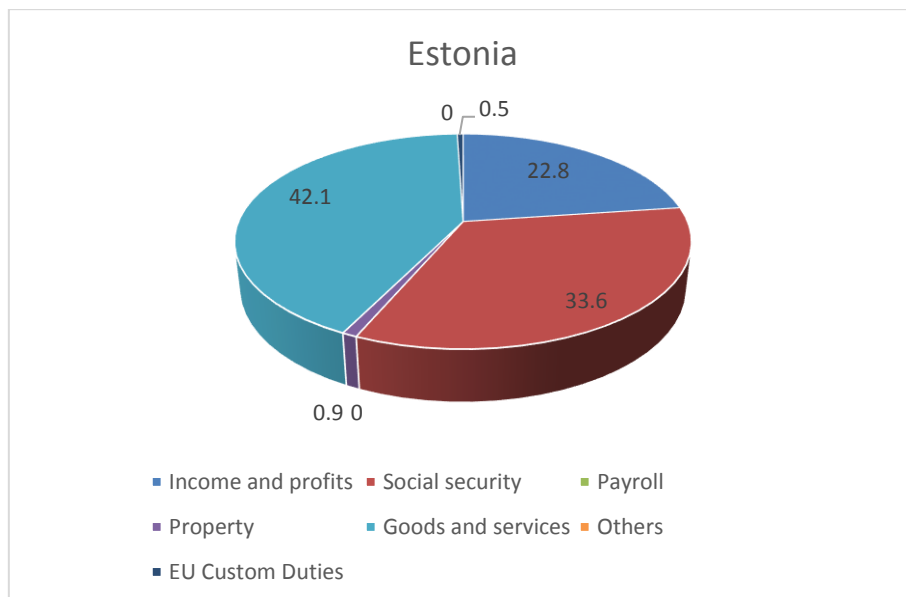
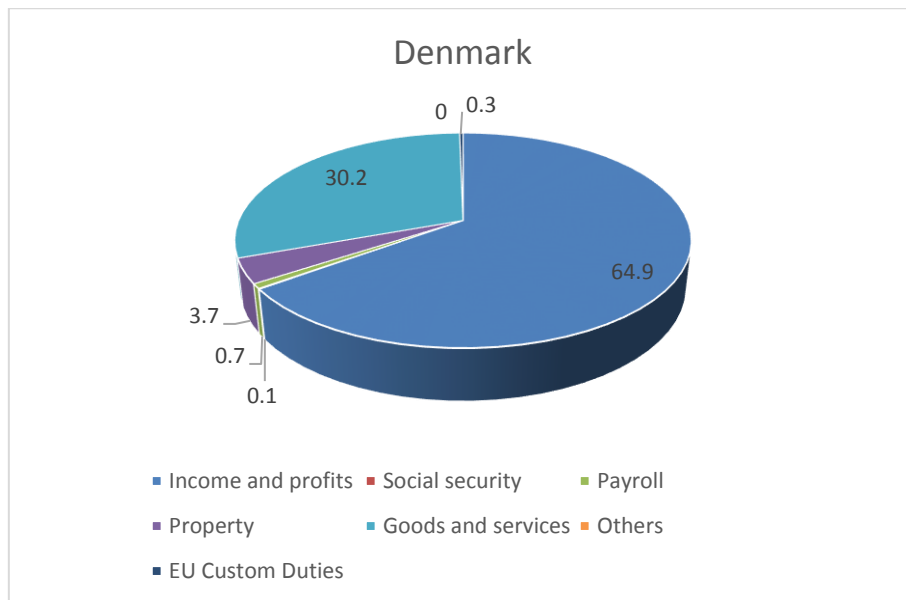
Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.5.

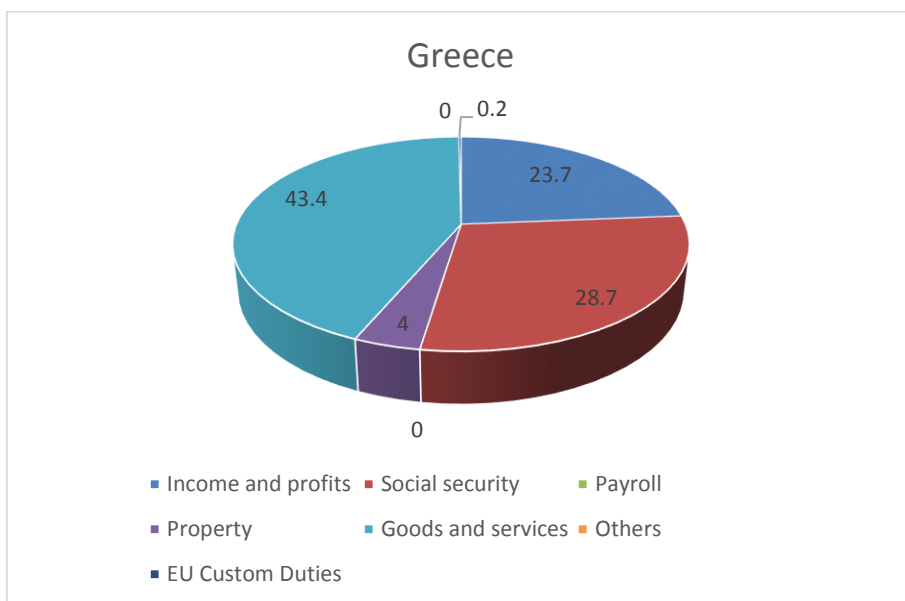
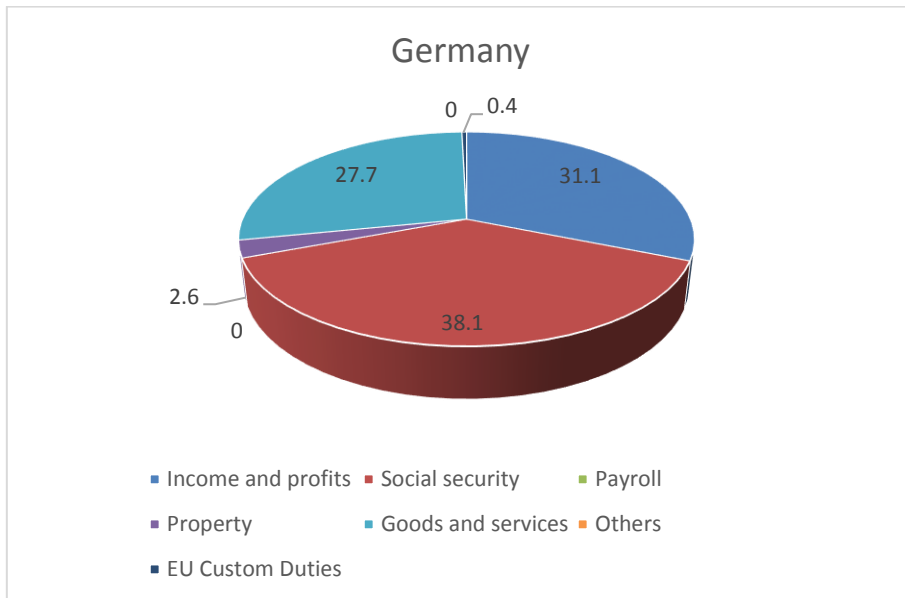
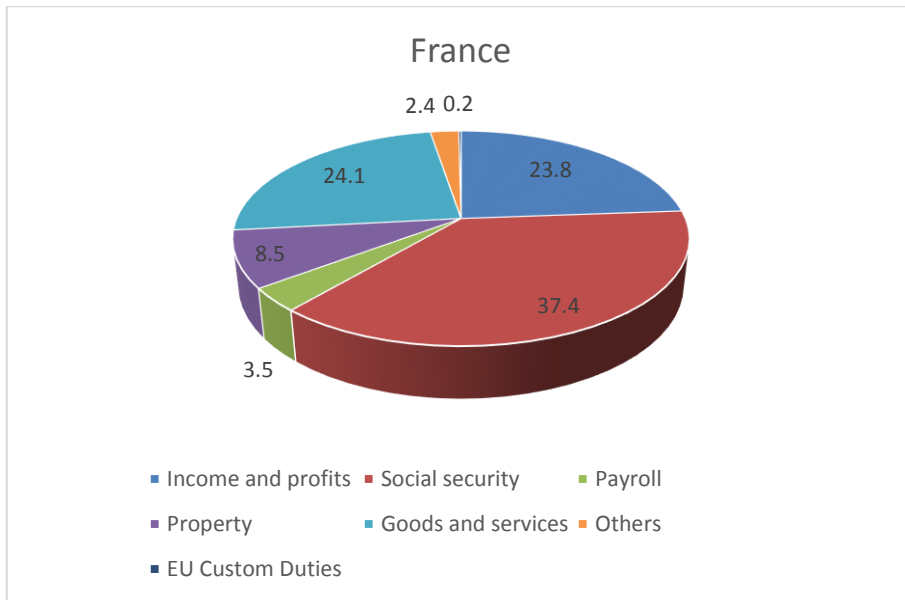
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page103

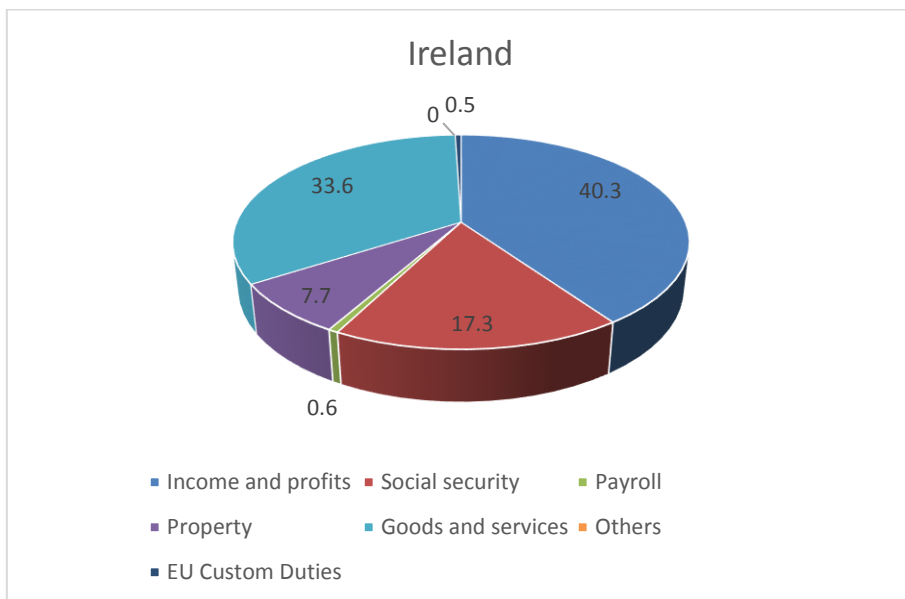
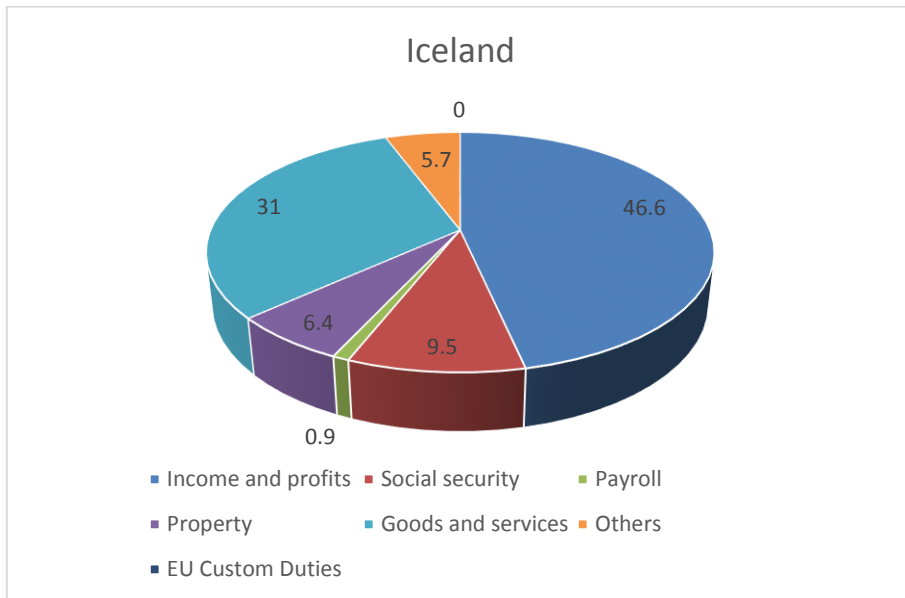
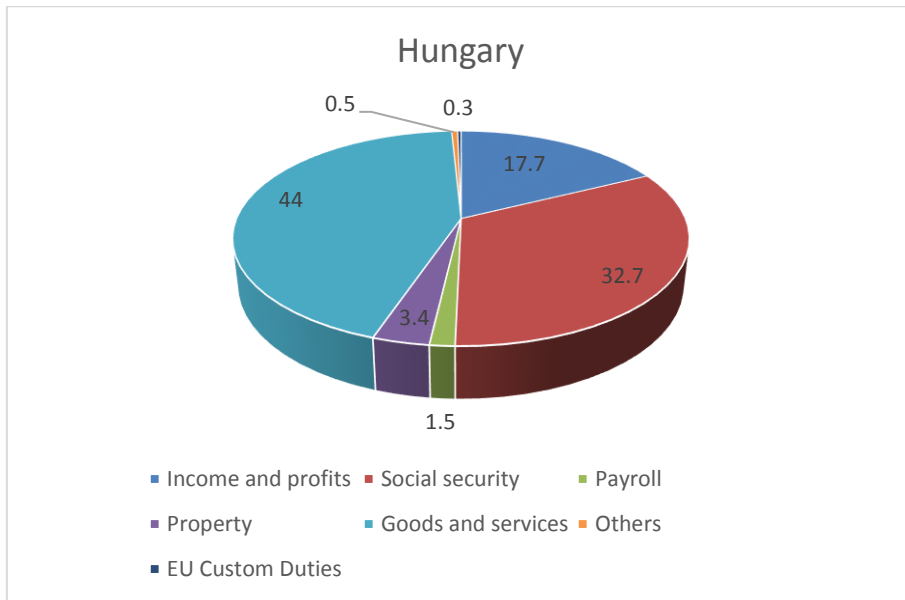
27 Main headings as percentage of total tax revenue 2014

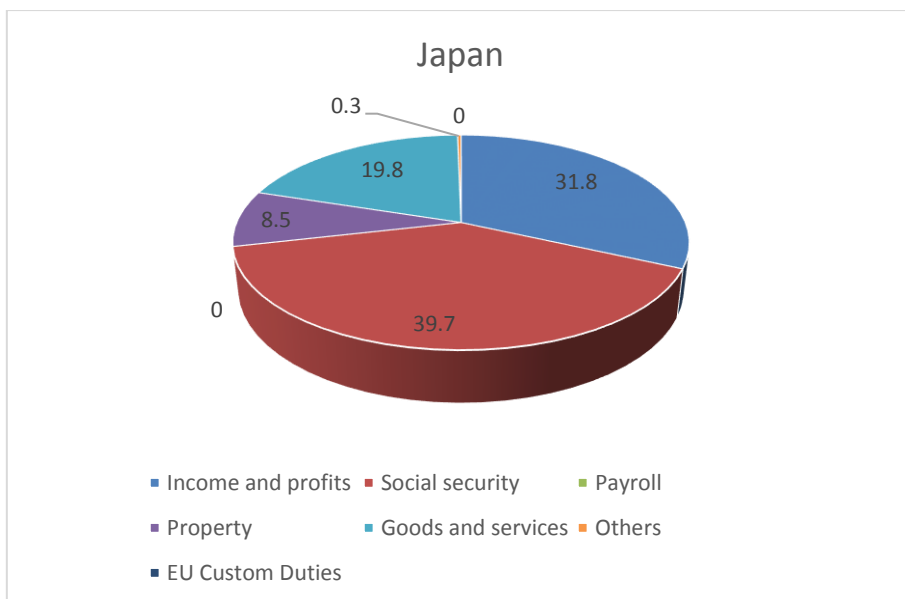
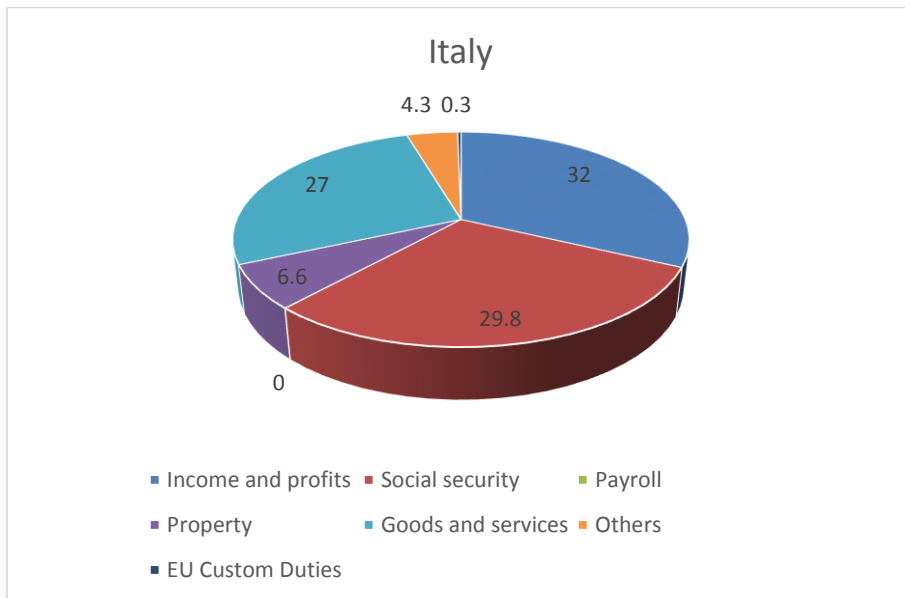
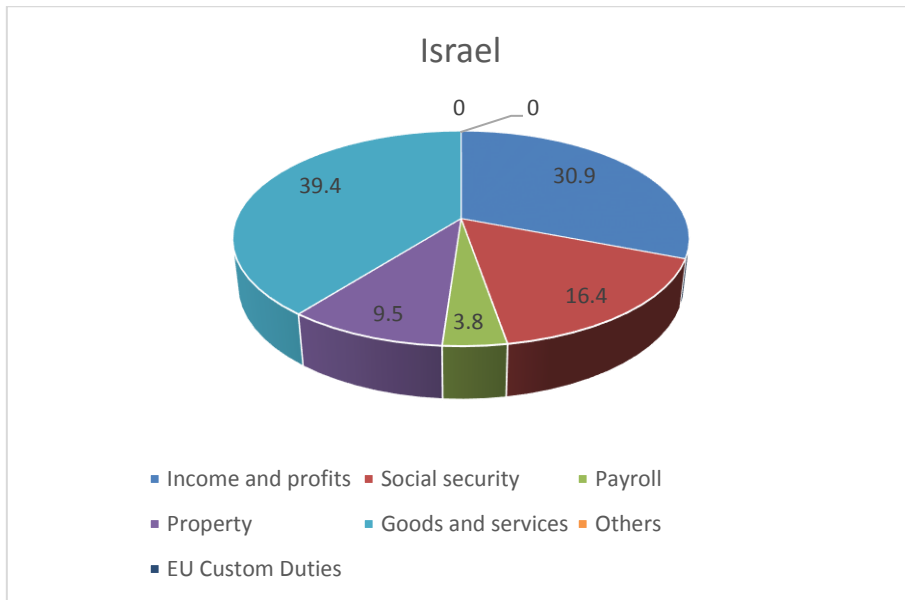


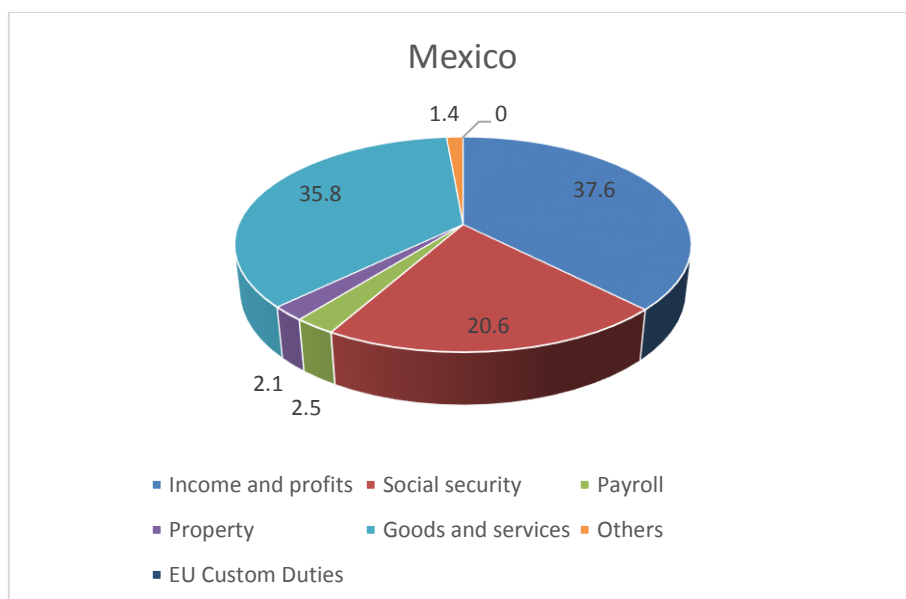
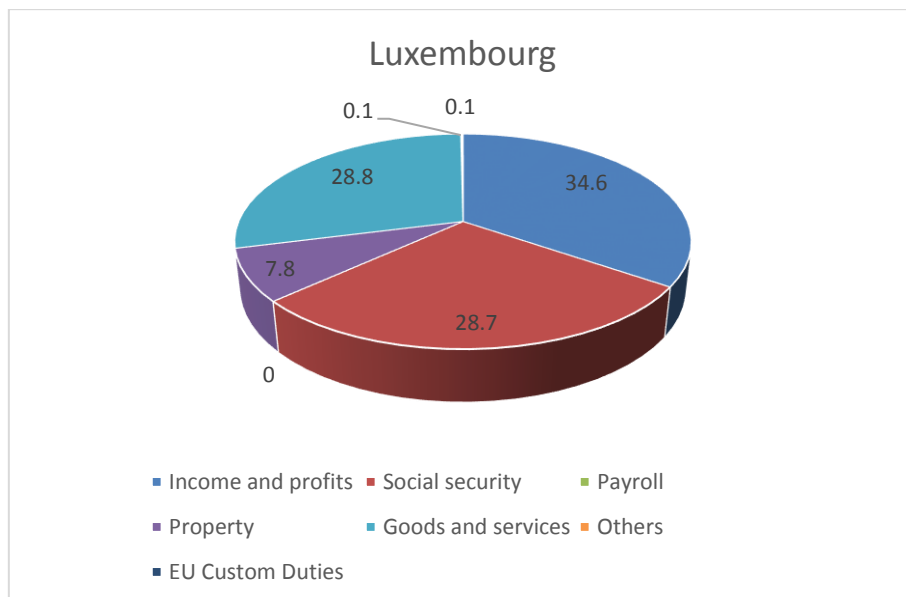
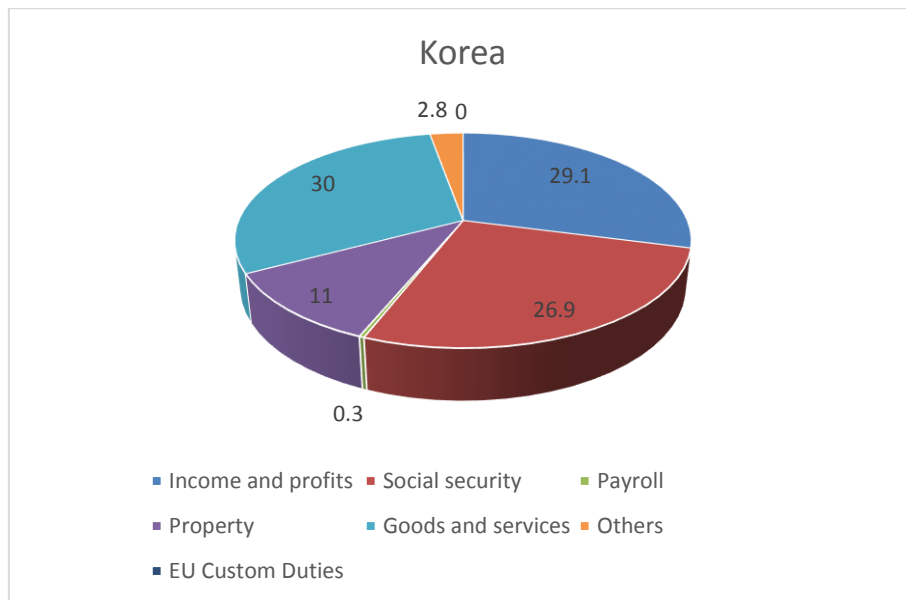


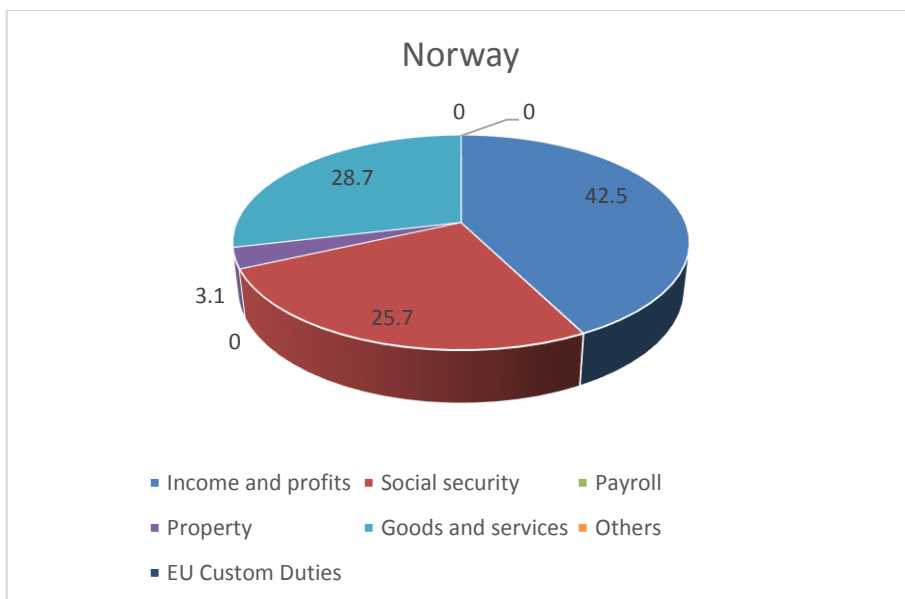
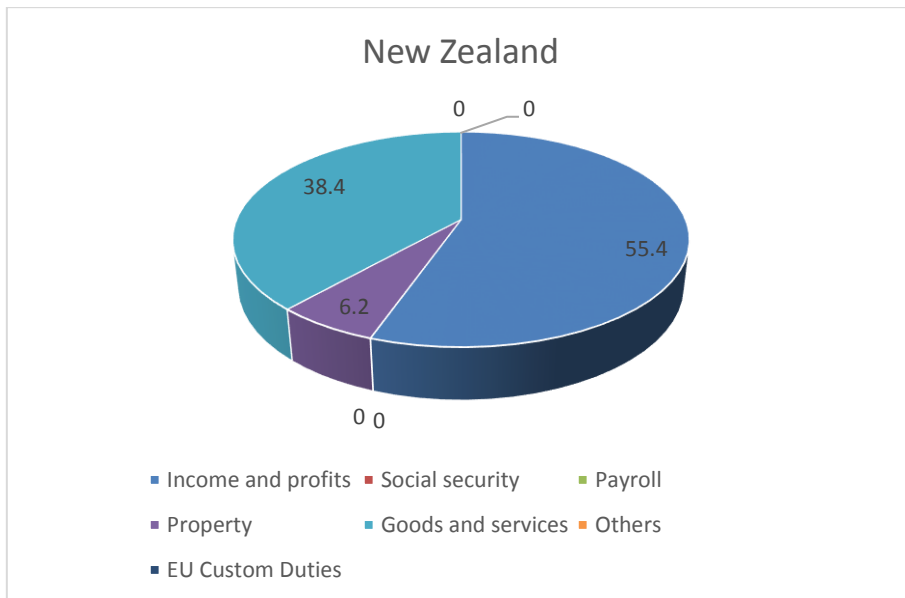
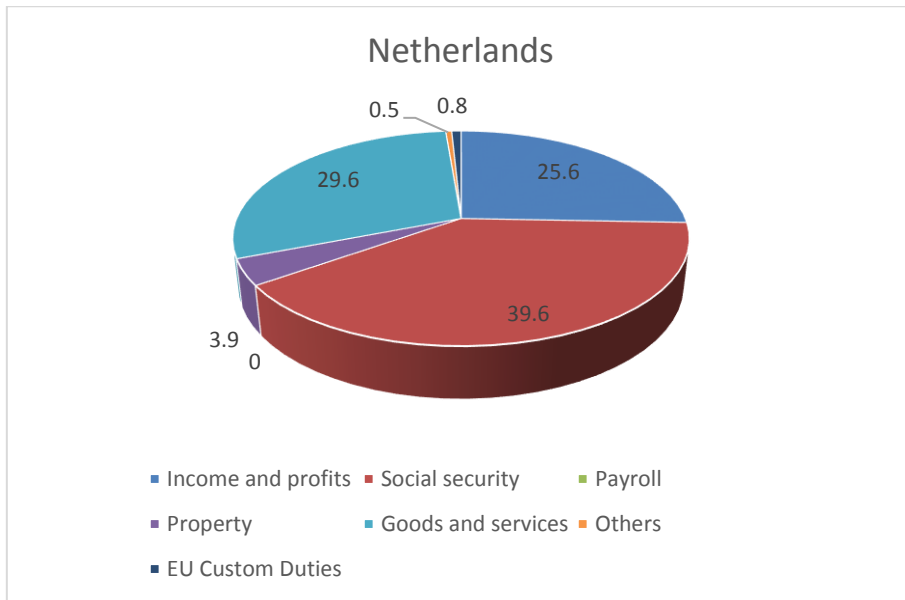


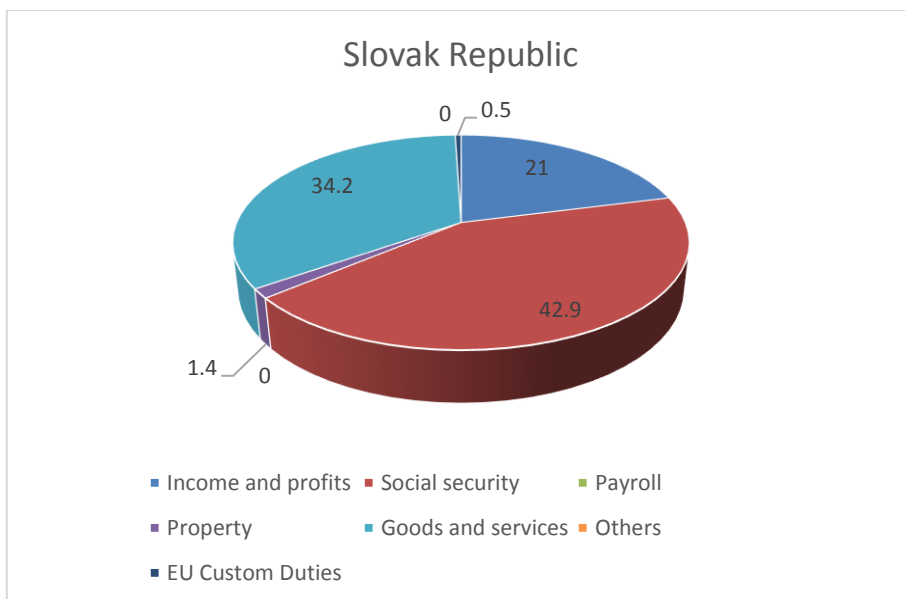
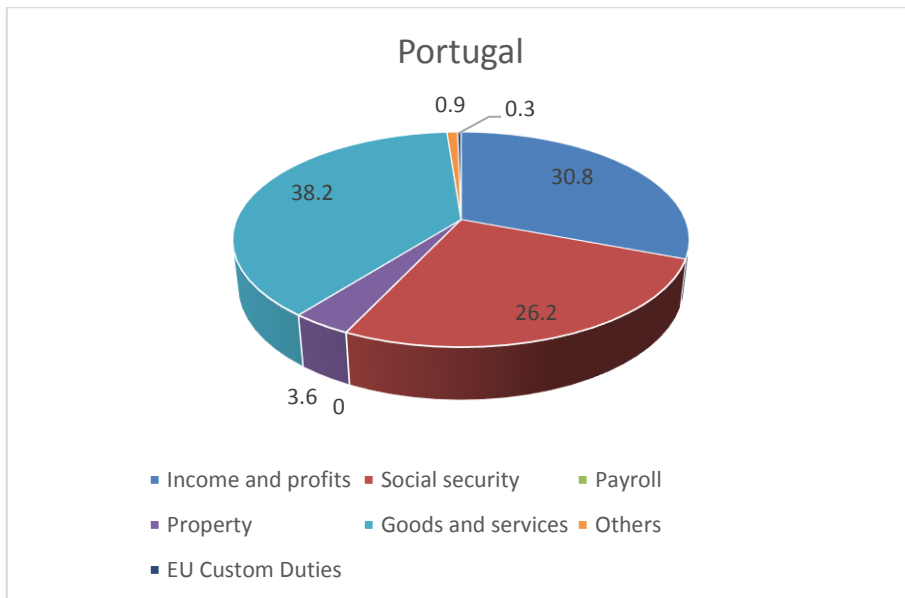
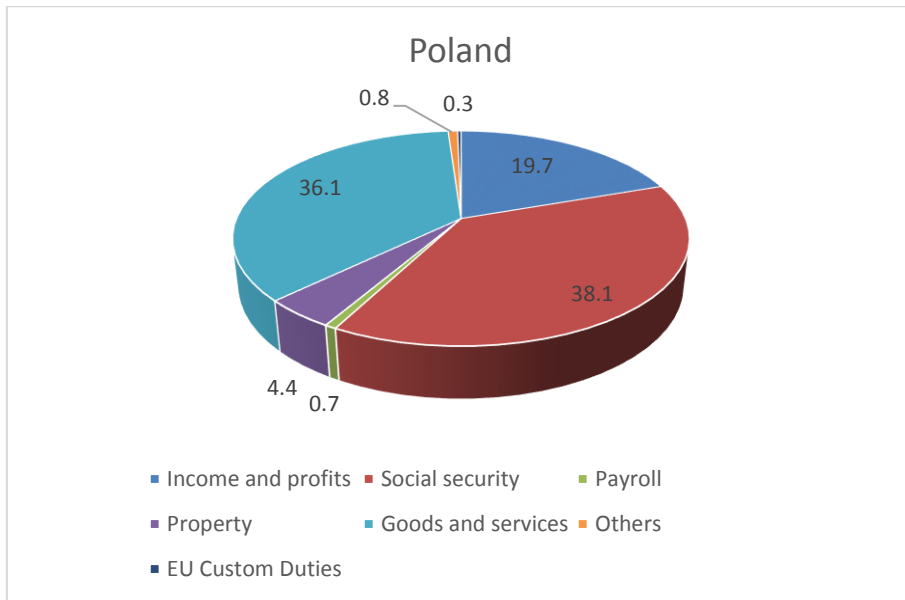


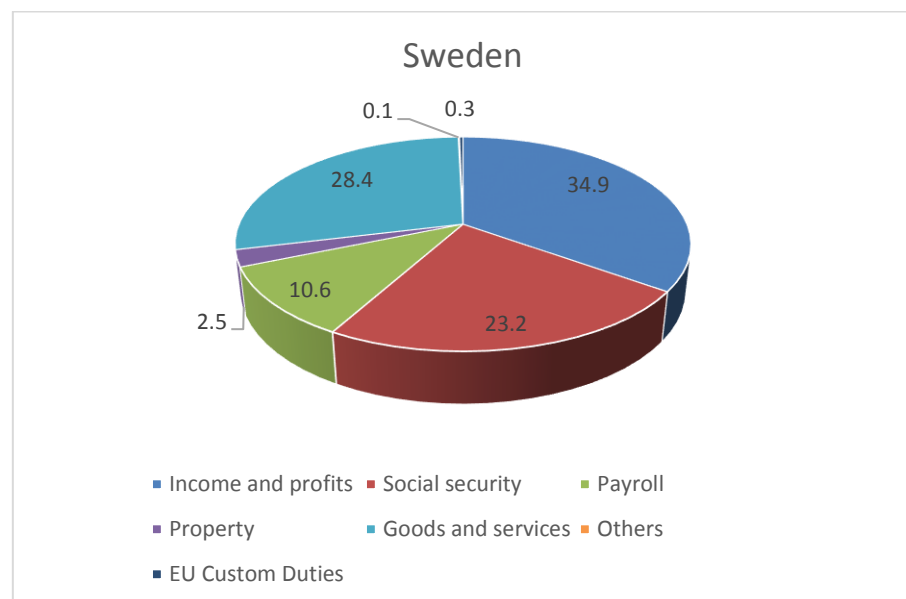
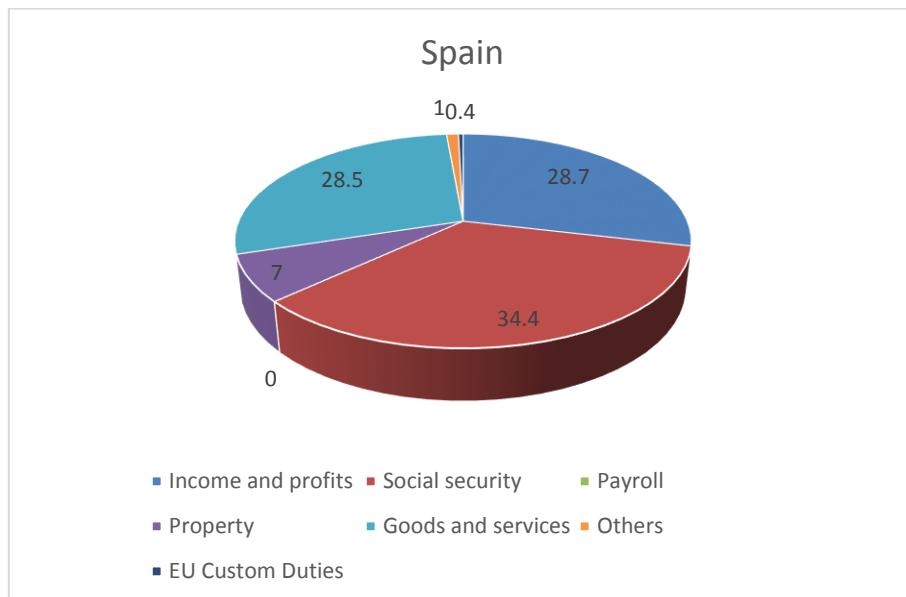
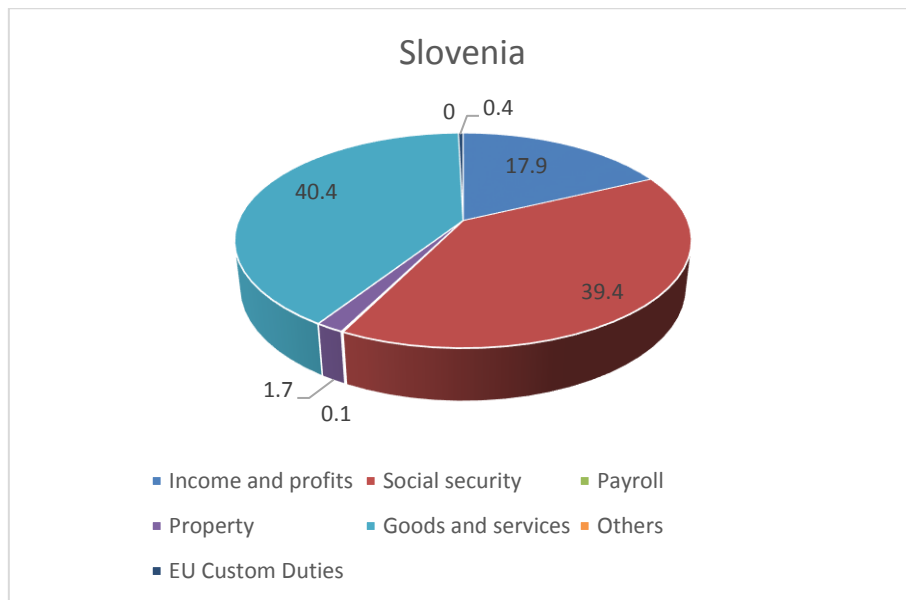


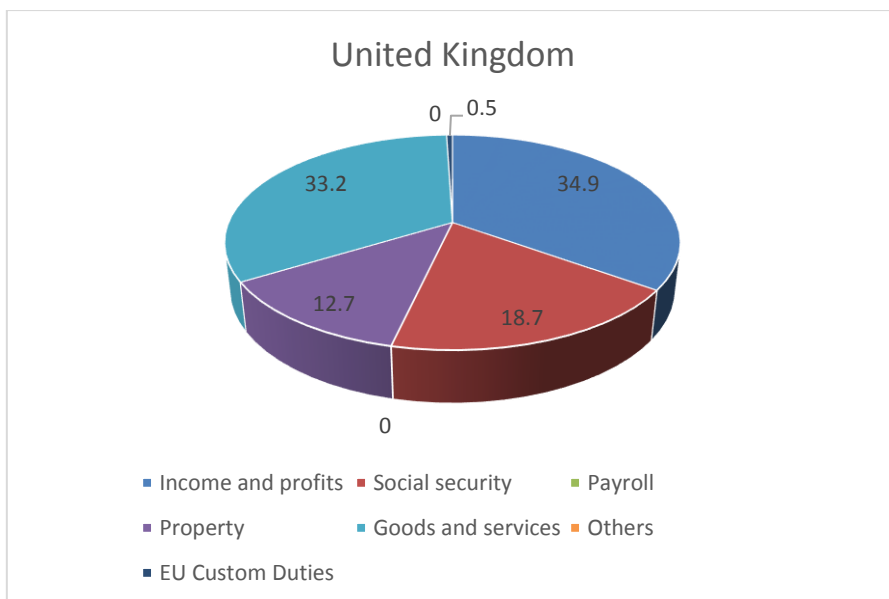
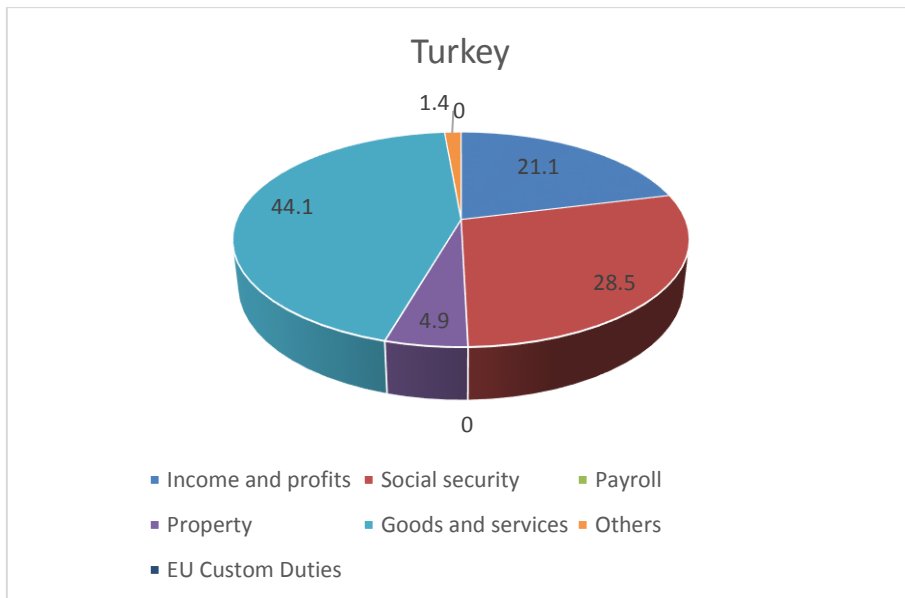
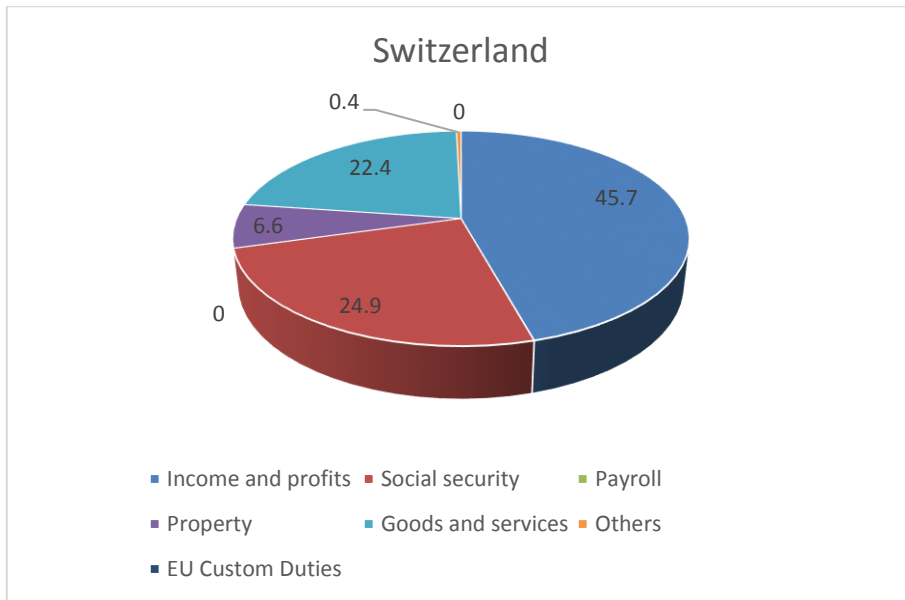


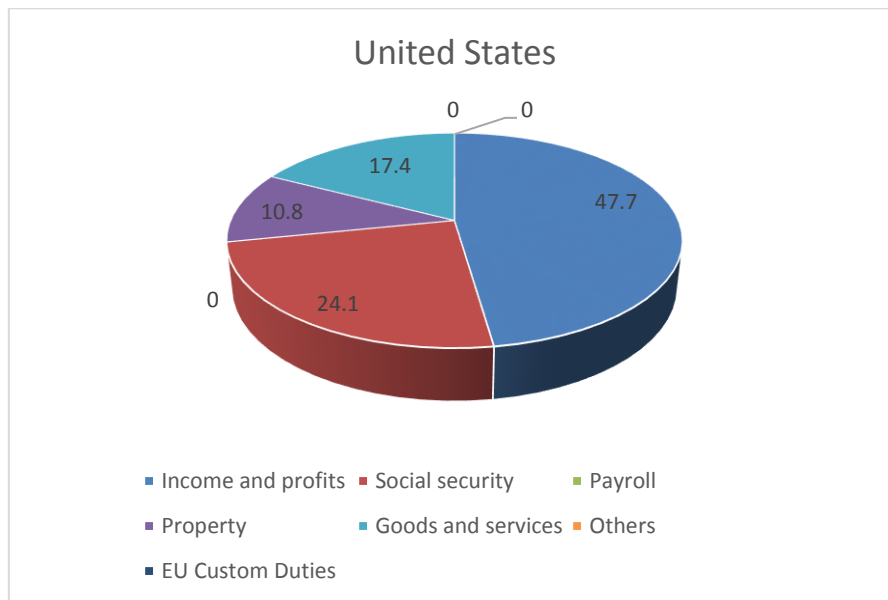












Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.6.
http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/revenue-statistics-2016_rev_stats-2016-en-fr#page105