

Revenue Statistics 2025

Disentangling Personal Income Tax Revenue in OECD Countries



Revenue Statistics 2025

DISENTANGLING PERSONAL INCOME TAX REVENUE
IN OECD COUNTRIES

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of the Member countries of the OECD.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Please cite this publication as:

OECD (2025), *Revenue Statistics 2025: Disentangling Personal Income Tax Revenue in OECD Countries*, OECD Publishing, Paris, <https://doi.org/10.1787/3a264267-en>.

ISBN 978-92-64-34628-4 (print)
ISBN 978-92-64-87706-1 (PDF)
ISBN 978-92-64-99701-1 (HTML)

Revenue Statistics
ISSN 2522-7696 (print)
ISSN 2522-770X (online)

Photo credits: Cover © Connect Images/Getty images.

Corrigenda to OECD publications may be found at: <https://www.oecd.org/en/publications/support/corrigenda.html>.

© OECD 2025



Attribution 4.0 International (CC BY 4.0)

This work is made available under the Creative Commons Attribution 4.0 International licence. By using this work, you accept to be bound by the terms of this licence (<https://creativecommons.org/licenses/by/4.0/>).

Attribution – you must cite the work.

Translations – you must cite the original work, identify changes to the original and add the following text: *In the event of any discrepancy between the original work and the translation, only the text of the original work should be considered valid.*

Adaptations – you must cite the original work and add the following text: *This is an adaptation of an original work by the OECD. The opinions expressed and arguments employed in this adaptation should not be reported as representing the official views of the OECD or of its Member countries.*

Third-party material – the licence does not apply to third-party material in the work. If using such material, you are responsible for obtaining permission from the third party and for any claims of infringement.

You must not use the OECD logo, visual identity or cover image without express permission or suggest the OECD endorses your use of the work.

Any dispute arising under this licence shall be settled by arbitration in accordance with the Permanent Court of Arbitration (PCA) Arbitration Rules 2012. The seat of arbitration shall be Paris (France). The number of arbitrators shall be one.

Foreword

This annual publication provides internationally comparative data on tax levels and tax structures in Member countries of the Organisation for Economic Cooperation and Development (OECD). The taxes imposed in each country are presented in a standardised framework based upon the OECD classification of taxes and its Interpretative Guide as contained in Annex A to this Report. The data for the Report has, for the most part, been provided by Delegates to Working Party No.2 (WP2) on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs. The OECD acknowledges the co-operation of the International Monetary Fund, whose classification of tax revenues in the *Government Finance Statistics Manual 2014* is in many respects similar to that of the OECD. The most important of the other classifications currently in use is the System of National Accounts (henceforth referred to as SNA) and the European System of Integrated Economic Accounts of EU Member States (henceforth referred to as ESA), which is primarily an elaboration of the SNA, though differing from it in certain respects. Subject to a few exceptions, SNA/ESA figures can be reconciled with the figures in the present Report, since SNA criteria and definitions have been adopted unless the contrary is specifically indicated.

The material is organised in six chapters. Chapter 1 summarises tax revenue trends over the past six decades, with a focus on the ratio of tax revenues to GDP, tax structures and taxes by level of government. It also discusses the treatment of non-wastable tax credits and provides information on financing of social security-type benefits. This year's issue also carries in Chapter 2 a Special Feature on 'Disentangling personal income tax revenue in OECD countries'. Chapter 3 contains a set of comparative statistical tables for years 1965-2024. Chapter 4 provides country tables with tax revenue and tax-to-GDP ratios broken down by selected tax categories and by level of government for years between 1990 and 2023. Two memorandum tables show how countries finance their social benefits and report taxes and social security contributions paid by general government as a percentage of GDP. Chapter 5, only available online, provides statistical tables with a detailed breakdown of tax revenues by country between 1965 and 2023. A further two memorandum tables show how countries finance their social benefits and report taxes and social security contributions paid by general government in national currency. Chapter 6, which is also only available online, attributes tax revenues to general government by the following sub-sectors: central, state, local and social security funds. It contains tables that provide a detailed breakdown of tax revenues by country between 1975 and 2023. Because of space limitations, Chapters 4, 5 and 6 show data for selected years between 1965 and 2023; data for the years not shown are available online.

Revenue Statistics 2025 has been produced by the OECD's Centre for Tax Policy and Administration (CTPA). The authors of this edition were Alexander Pick, Nicolás Miranda and Michael Sharratt. The authors would like to express their gratitude to colleagues in the European Commission Directorate-General for Taxation and Customs Union (TAXUD) for their invaluable support on the Special Feature, including the webinar for WP2 delegates on the PIT Split that was jointly organised by the OECD and TAXUD in June 2025. The authors would also like to thank colleagues in the OECD for their comments and practical support in finalising the publication, including Kurt Van Dender, Karena Garnier, Diana Hourani, Rebekka Hviid Kanstrup, Alexandra Le Cam, Edoardo Magalini, Ria Sandilands and Ingrid Theuninck in CTPA. Natalie Lagorce in CTPA designed the cover. The authors would also like to thank WP2 delegates and their colleagues working in national administrations for their input and comments.

Table of contents

Foreword	3
Executive summary	9
1 Tax revenue trends 1965-2024	11
Introduction	12
Tax-to-GDP ratios in 2024 (preliminary data)	12
Tax-to-GDP ratios for 2023 (final data)	18
Tax structures	20
Taxes by level of government	24
Non-wastable tax credits	29
Financing of social security-type benefits in OECD countries	31
References	33
Notes	34
2 Disentangling personal income tax revenue in OECD countries	35
Introduction	36
The value of disentangling PIT revenue data by income source	36
Disentangling revenue by income source: the PIT Split	40
Disaggregating PIT revenue in OECD countries by income source: Key findings	42
Conclusion	47
References	49
Notes	51
3 Tax levels and tax structures, 1965-2024	53
4 Country tables, 1990-2023	75
Tax revenue and % of GDP by selected tax category and by level of government	76
Memorandum tables	153
5 Detailed country tables, 1965-2023	156
Tax revenues	157
Memorandum tables	281
6 Tax revenues by subsectors of general government	295
Country tables 1975, 1995, 2005, 2015 and 2023	296

FIGURES

Figure 1.1. Trends in tax-to-GDP ratios, 1965-2024p (as % of GDP)	13
Figure 1.2. Changes in tax-to-GDP ratios, p.p., 2023-2024p and 2010-2024p	15
Figure 1.3. Relative changes in nominal tax revenues and nominal GDP (%), 2023-2024p	17
Figure 1.4. Tax-to-GDP ratios in 2023 and 2024p (as % of GDP)	18
Figure 1.5. Tax structures in 2023 (as % of total tax revenue)	20
Figure 1.6. Trends in tax structures (1965-2023, as % of total tax revenue)	21
Figure 1.7. Composition of social security contributions, 2023	22
Figure 1.8. Share of general consumption tax revenues (left panel) and specific consumption revenues (right panel), 1975-2023	23
Figure 1.9. Composition of revenues of federal or central government (left) and sub-national government (right), 2023	27
Figure 1.10. Composition of earmarked financing for social security-type benefits, 2023	31
Figure 1.11. Tax-to-GDP ratios and earmarked social security financing (% of GDP, 2023)	32
Figure 2.1. Revenues from personal income tax, OECD average, 2003-23	37
Figure 2.2. PIT revenue by sub-category in 2023	39
Figure 2.3. PIT revenue by source as share of total PIT revenue, 2023	43
Figure 2.4. PIT revenue by income source as a share of GDP, 2023	44
Figure 2.5. Changes in the composition of PIT revenue, 2011-2023	45
Figure 2.6. Changes in PIT revenue by income category, 2011-2023	46

TABLES

Table 1.1. Revenue Statistics: Key figures	14
Table 1.2. Average tax structure in OECD countries, selected years (unweighted average as % of GDP)	19
Table 1.3. Attribution of tax revenues to sub-sectors of general government, federal countries	25
Table 1.4. Attribution of tax revenues to sub-sectors of general government as % of total tax revenue, unitary countries	26
Table 1.5. Levies collected on behalf of the European Union	28
Table 1.6. Effect of alternative treatments of non-wastable tax credits, 2023	30
Table 2.1. Broad definition of the selected income sources	41
Table 3.1. Total tax revenue as % of GDP	55
Table 3.2. Total tax revenue in billions of US dollars at market exchange rates	56
Table 3.3. Tax revenue of main headings as % of GDP, 2023	57
Table 3.4. Tax revenue of main headings as % of total tax revenue, 2023	58
Table 3.5. Tax revenue of main headings as % of GDP, 2024p	59
Table 3.6. Tax revenue of main headings as % of total tax revenue, 2024p	60
Table 3.7. Taxes on income and profits (1000) as % of GDP and as % of total tax revenue	61
Table 3.8. Taxes on personal income (1100) as % of GDP and as % of total tax revenue	62
Table 3.9. Taxes on corporate income (1200) as % of GDP and as % of total tax revenue	63
Table 3.10. Social security contributions (2000) as % of GDP and as % of total tax revenue	64
Table 3.11. Taxes on payroll and workforce (3000) as % of GDP and as % of total tax revenue	65
Table 3.12. Taxes on property (4000) as % of GDP and as % of total tax revenue	66
Table 3.13. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue	67
Table 3.14. Value added taxes (5111) as % of GDP and as % of total tax revenue	68
Table 3.15. Tax revenues of sub-sectors of general government as % of GDP	69
Table 3.16. Main central government taxes as % of total tax revenues of central government, 2023	70
Table 3.17. Main state government taxes as % of total tax revenues of state government, 2023	71
Table 3.18. Main local government taxes as % of total tax revenues of local government, 2023	72
Table 3.19. Gross domestic product for tax reporting years at market prices, in billions of national currency	73
Table 3.20. Exchange rates used, national currency per US dollar at market exchange rates	74
Table 4.1. Australia, tax revenue and % of GDP by selected tax category	77

Table 4.2. Australia, tax revenue and % of GDP by level of government and main taxes	78
Table 4.3. Austria, tax revenue and % of GDP by selected tax category	79
Table 4.4. Austria, tax revenue and % of GDP by level of government and main taxes	80
Table 4.5. Belgium, tax revenue and % of GDP by selected tax category	81
Table 4.6. Belgium, tax revenue and % of GDP by level of government and main taxes	82
Table 4.7. Canada, tax revenue and % of GDP by selected tax category	83
Table 4.8. Canada, tax revenue and % of GDP by level of government and main taxes	84
Table 4.9. Chile, tax revenue and % of GDP by selected tax category	85
Table 4.10. Chile, tax revenue and % of GDP by level of government and main taxes	86
Table 4.11. Colombia, tax revenue and % of GDP by selected tax category	87
Table 4.12. Colombia, tax revenue and % of GDP by level of government and main taxes	88
Table 4.13. Costa Rica, tax revenue and % of GDP by selected tax category	89
Table 4.14. Costa Rica, tax revenue and % of GDP by level of government and main taxes	90
Table 4.15. Czechia, tax revenue and % of GDP by selected tax category	91
Table 4.16. Czechia, tax revenue and % of GDP by level of government and main taxes	92
Table 4.17. Denmark, tax revenue and % of GDP by selected tax category	93
Table 4.18. Denmark, tax revenue and % of GDP by level of government and main taxes	94
Table 4.19. Estonia, tax revenue and % of GDP by selected tax category	95
Table 4.20. Estonia, tax revenue and % of GDP by level of government and main taxes	96
Table 4.21. Finland, tax revenue and % of GDP by selected tax category	97
Table 4.22. Finland, tax revenue and % of GDP by level of government and main taxes	98
Table 4.23. France, tax revenue and % of GDP by selected tax category	99
Table 4.24. France, tax revenue and % of GDP by level of government and main taxes	100
Table 4.25. Germany, tax revenue and % of GDP by selected tax category	101
Table 4.26. Germany, tax revenue and % of GDP by level of government and main taxes	102
Table 4.27. Greece, tax revenue and % of GDP by selected tax category	103
Table 4.28. Greece, tax revenue and % of GDP by level of government and main taxes	104
Table 4.29. Hungary, tax revenue and % of GDP by selected tax category	105
Table 4.30. Hungary, tax revenue and % of GDP by level of government and main taxes	106
Table 4.31. Iceland, tax revenue and % of GDP by selected tax category	107
Table 4.32. Iceland, tax revenue and % of GDP by level of government and main taxes	108
Table 4.33. Ireland, tax revenue and % of GDP by selected tax category	109
Table 4.34. Ireland, tax revenue and % of GDP by level of government and main taxes	110
Table 4.35. Israel, tax revenue and % of GDP by selected tax category	111
Table 4.36. Israel, tax revenue and % of GDP by level of government and main taxes	112
Table 4.37. Italy, tax revenue and % of GDP by selected tax category	113
Table 4.38. Italy, tax revenue and % of GDP by level of government and main taxes	114
Table 4.39. Japan, tax revenue and % of GDP by selected tax category	115
Table 4.40. Japan, tax revenue and % of GDP by level of government and main taxes	116
Table 4.41. Korea, tax revenue and % of GDP by selected tax category	117
Table 4.42. Korea, tax revenue and % of GDP by level of government and main taxes	118
Table 4.43. Latvia, tax revenue and % of GDP by selected tax category	119
Table 4.44. Latvia, tax revenue and % of GDP by level of government and main taxes	120
Table 4.45. Lithuania, tax revenue and % of GDP by selected tax category	121
Table 4.46. Lithuania, tax revenue and % of GDP by level of government and main taxes	122
Table 4.47. Luxembourg, tax revenue and % of GDP by selected tax category	123
Table 4.48. Luxembourg, tax revenue and % of GDP by level of government and main taxes	124
Table 4.49. Mexico, tax revenue and % of GDP by selected tax category	125
Table 4.50. Mexico, tax revenue and % of GDP by level of government and main taxes	126
Table 4.51. Netherlands, tax revenue and % of GDP by selected tax category	127
Table 4.52. Netherlands, tax revenue and % of GDP by level of government and main taxes	128
Table 4.53. New Zealand, tax revenue and % of GDP by selected tax category	129
Table 4.54. New Zealand, tax revenue and % of GDP by level of government and main taxes	130
Table 4.55. Norway, tax revenue and % of GDP by selected tax category	131
Table 4.56. Norway, tax revenue and % of GDP by level of government and main taxes	132
Table 4.57. Poland, tax revenue and % of GDP by selected tax category	133
Table 4.58. Poland, tax revenue and % of GDP by level of government and main taxes	134
Table 4.59. Portugal, tax revenue and % of GDP by selected tax category	135
Table 4.60. Portugal, tax revenue and % of GDP by level of government and main taxes	136
Table 4.61. Slovak Republic, tax revenue and % of GDP by selected tax category	137

Table 4.62. Slovak Republic, tax revenue and % of GDP by level of government and main taxes	138
Table 4.63. Slovenia, tax revenue and % of GDP by selected tax category	139
Table 4.64. Slovenia, tax revenue and % of GDP by level of government and main taxes	140
Table 4.65. Spain, tax revenue and % of GDP by selected tax category	141
Table 4.66. Spain, tax revenue and % of GDP by level of government and main taxes	142
Table 4.67. Sweden, tax revenue and % of GDP by selected tax category	143
Table 4.68. Sweden, tax revenue and % of GDP by level of government and main taxes	144
Table 4.69. Switzerland, tax revenue and % of GDP by selected tax category	145
Table 4.70. Switzerland, tax revenue and % of GDP by level of government and main taxes	146
Table 4.71. Türkiye, tax revenue and % of GDP by selected tax category	147
Table 4.72. Türkiye, tax revenue and % of GDP by level of government and main taxes	148
Table 4.73. United Kingdom, tax revenue and % of GDP by selected tax category	149
Table 4.74. United Kingdom, tax revenue and % of GDP by level of government and main taxes	150
Table 4.75. United States, tax revenue and % of GDP by selected tax category	151
Table 4.76. United States, tax revenue and % of GDP by level of government and main taxes	152
Table 4.77. Financing of social security benefits	154
Table 4.78. Social security contributions and payroll taxes paid by government, totals	155
Table 5.1. Australia: Details of tax revenue, 1965-2023	158
Table 5.2. Austria: Details of tax revenue, 1965-2023	161
Table 5.3. Belgium: Details of tax revenue, 1965-2023	166
Table 5.4. Canada: Details of tax revenue, 1965-2023	170
Table 5.5. Chile: Details of tax revenue, 1965-2023	173
Table 5.6. Colombia: Details of tax revenue, 1965-2023	175
Table 5.7. Costa Rica: Details of tax revenue, 1965-2023	177
Table 5.8. Czechia: Details of tax revenue, 1965-2023	179
Table 5.9. Denmark: Details of tax revenue, 1965-2023	183
Table 5.10. Estonia: Details of tax revenue, 1965-2023	187
Table 5.11. Finland: Details of tax revenue, 1965-2023	189
Table 5.12. France: Details of tax revenue, 1965-2023	193
Table 5.13. Germany: Details of tax revenue, 1965-2023	198
Table 5.14. Greece: Details of tax revenue, 1965-2023	202
Table 5.15. Hungary: Details of tax revenue, 1965-2023	205
Table 5.16. Iceland: Details of tax revenue, 1965-2023	209
Table 5.17. Ireland: Details of tax revenue, 1965-2023	211
Table 5.18. Israel: Details of tax revenue, 1965-2023	214
Table 5.19. Italy: Details of tax revenue, 1965-2023	217
Table 5.20. Japan: Details of tax revenue, 1965-2023	221
Table 5.21. Korea: Details of tax revenue, 1965-2023	224
Table 5.22. Latvia: Details of tax revenue, 1965-2023	228
Table 5.23. Lithuania: Details of tax revenue, 1965-2023	231
Table 5.24. Luxembourg: Details of tax revenue, 1965-2023	233
Table 5.25. Mexico: Details of tax revenue, 1965-2023	236
Table 5.26. Netherlands: Details of tax revenue, 1965-2023	239
Table 5.27. New Zealand: Details of tax revenue, 1965-2023	242
Table 5.28. Norway: Details of tax revenue, 1965-2023	245
Table 5.29. Poland: Details of tax revenue, 1965-2023	248
Table 5.30. Portugal: Details of tax revenue, 1965-2023	251
Table 5.31. Slovak Republic: Details of tax revenue, 1965-2023	254
Table 5.32. Slovenia: Details of tax revenue, 1965-2023	257
Table 5.33. Spain: Details of tax revenue, 1965-2023	260
Table 5.34. Sweden: Details of tax revenue, 1965-2023	264
Table 5.35. Switzerland: Details of tax revenue, 1965-2023	267
Table 5.36. Türkiye: Details of tax revenue, 1965-2023	270
Table 5.37. United Kingdom: Details of tax revenue, 1965-2023	273
Table 5.38. United States: Details of tax revenue, 1965-2023	277
Table 5.39. Financing social benefits, national currency	282
Table 5.40. Social security contributions and payroll taxes paid by government, national currency	286
Table 6.1. Australia, tax revenues by sub-sectors of government	297
Table 6.2. Austria, tax revenues by sub-sectors of government	298
Table 6.3. Belgium, tax revenues by sub-sectors of government	299

Table 6.4. Canada, tax revenues by sub-sectors of government	300
Table 6.5. Chile, tax revenues by sub-sectors of government	301
Table 6.6. Colombia, tax revenues by sub-sectors of government	302
Table 6.7. Costa Rica, tax revenues by sub-sectors of government	303
Table 6.8. Czechia, tax revenues by sub-sectors of government	304
Table 6.9. Denmark, tax revenues by sub-sectors of government	305
Table 6.10. Estonia, tax revenues by sub-sectors of government	306
Table 6.11. Finland, tax revenues by sub-sectors of government	307
Table 6.12. France, tax revenues by sub-sectors of government	308
Table 6.13. Germany, tax revenues by sub-sectors of government	309
Table 6.14. Greece, tax revenues by sub-sectors of government	310
Table 6.15. Hungary, tax revenues by sub-sectors of government	311
Table 6.16. Iceland, tax revenues by sub-sectors of government	312
Table 6.17. Ireland, tax revenues by sub-sectors of government	313
Table 6.18. Israel, tax revenues by sub-sectors of government	314
Table 6.19. Italy, tax revenues by sub-sectors of government	315
Table 6.20. Japan, tax revenues by sub-sectors of government	316
Table 6.21. Korea, tax revenues by sub-sectors of government	317
Table 6.22. Latvia, tax revenues by sub-sectors of government	318
Table 6.23. Lithuania, tax revenues by sub-sectors of government	319
Table 6.24. Luxembourg, tax revenues by sub-sectors of government	320
Table 6.25. Mexico, tax revenues by sub-sectors of government	321
Table 6.26. Netherlands, tax revenues by sub-sectors of government	322
Table 6.27. New Zealand, tax revenues by sub-sectors of government	323
Table 6.28. Norway, tax revenues by sub-sectors of government	324
Table 6.29. Poland, tax revenues by sub-sectors of government	325
Table 6.30. Portugal, tax revenues by sub-sectors of government	326
Table 6.31. Slovak Republic, tax revenues by sub-sectors of government	327
Table 6.32. Slovenia, tax revenues by sub-sectors of government	328
Table 6.33. Spain, tax revenues by sub-sectors of government	329
Table 6.34. Sweden, tax revenues by sub-sectors of government	330
Table 6.35. Switzerland, tax revenues by sub-sectors of government	331
Table 6.36. Türkiye, tax revenues by sub-sectors of government	332
Table 6.37. United Kingdom, tax revenues by sub-sectors of government	333
Table 6.38. United States, tax revenues by sub-sectors of government	334

Executive summary

This edition of *Revenue Statistics* provides final data on tax revenues in OECD countries for 2023 and preliminary data for 2024, a year in which short- and long-term spending pressures prompted several OECD countries to introduce measures to increase revenues. In 2024, the average tax-to-GDP ratio of OECD countries increased by 0.3 percentage points (p.p.) to 34.1%. This was the first annual increase since 2021 and elevated the average tax-to-GDP ratio for the 38 countries included in the report to its highest recorded level.

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

Tax levels in 2024

Across OECD countries, tax-to-GDP ratios ranged from 18.3% in Mexico to 45.2% in Denmark in 2024. Between 2023 and 2024, the OECD average tax-to-GDP ratio increased from 33.7% to 34.1%.

- In 2024, tax-to-GDP ratios increased from the previous year in 22 of the 36 countries for which preliminary data is available, declined in 13 countries and remained unchanged in one.
- The largest increase in 2024 was observed in Latvia, whose tax-to-GDP ratio rose by 2.4 p.p. due to higher revenues as a share of GDP from personal income tax (PIT), social security contributions and corporate income tax (CIT). The second-largest increase was in Slovenia, where tax revenues rose by 1.9 p.p. as a result of higher social security contributions.
- The largest decline in the tax-to-GDP ratio in 2024 occurred in Colombia, of 2.2 p.p. This was primarily due to a decline in CIT revenues. Korea and Norway also recorded declines of larger than 1 p.p. in their tax-to-GDP ratio.

Over the longer term, 31 OECD countries reported higher tax-to-GDP ratios in 2024 than in 2010, with the largest increases in the Slovak Republic (7.7 p.p.), Japan (7.5 p.p.) and Greece (7.4 p.p.). Among the remaining seven countries, Ireland's tax-to-GDP ratio was 6.0 p.p. lower in 2024 than in 2010 while Hungary's was 2.5 p.p. lower.

Tax structures in 2023

In 2023, the latest year for which final tax revenue data is available for all OECD countries, social security contributions accounted for the largest share of tax revenues in the OECD, at 25.5%, on average, while revenues from PIT accounted for the second-largest share, at 23.7%. VAT accounted for just over one-fifth of total revenues (20.5%), with other consumption taxes generating a further 10.8%. CIT accounted for 11.9% of total tax revenues in 2023, with property taxes (5.1%) and residual taxes accounting for the remainder.

Between 2022 and 2023, the average share of income tax revenues (PIT and CIT combined) in total tax revenues declined by 0.1 p.p. to 36.4%, with the share of PIT in total tax revenues increasing over this period while the share of CIT declined. In 2023, the average share of social security contributions in the OECD average tax structure increased by 0.7 p.p. while the share of tax revenues from taxes on goods and services decreased by 0.3 p.p.

Changes by level of government

On average, subnational governments received a lower share of tax revenues in 2023 than in 2022. The central government's average share of revenues fell from 53.8% to 53.1% of general government revenue in federal countries and from 65.0% to 64.8% in unitary countries between 2022 and 2023. In federal countries, 17.6% of tax revenues were received at state level and 7.5% at local government level on average in 2023. At state level, the average share of tax revenues ranged from 1.9% in Austria to 38.0% in Canada, while at local government level it ranged from 1.7% in Mexico to 16.0% in Switzerland. In unitary countries, the share of local government revenues was 9.8% on average, ranging from 0.6% in Estonia to 35.7% in Sweden.

Disentangling personal income tax revenue in OECD countries

The Special Feature in this publication examines the proportion of PIT revenue that comes from different sources of individual income in OECD countries. Based on information provided for the first time by 29 countries for this edition of *OECD Revenue Statistics* and a methodology developed by the European Commission, the Special Feature compares across countries the relative importance of PIT revenue levied on income from employed labour, capital, self-employment, and pensions and social transfers. It also examines how the respective shares have evolved over time, thereby shedding light on the drivers behind increases in PIT revenue both within the average tax mix for OECD countries and as a share of GDP.

By disentangling PIT revenue according to the different income sources, this Special Feature facilitates analysis of the redistributive impact PIT systems as well as their interaction with the broader economy. This information, provided through indicators such as the implicit tax rates on different sources of income and the elasticity of PIT revenue, can in turn inform the design of policies to make PIT systems more adaptive to changes in the economy or more robust to shocks. It can also be used to enhance the reporting of PIT revenue in international revenues classifications.

The Special Feature shows that employed-labour income accounted for the majority of PIT revenue in all 29 countries in 2023, while the prominence of the other income sources varied across countries. Revenue from employed-labour income nonetheless fell as a share of total PIT revenue in two-thirds of the countries between 2011 and 2023, while the share of capital income and self-employed income in total PIT revenue increased in 18 countries and 15 countries respectively. The share of social transfers and pensions in overall PIT revenue increased in 12 countries and declined in 13. However, PIT revenue from employed-labour income increased as a share of GDP in 18 of the 29 countries between 2011 and 2023.

1 Tax revenue trends 1965-2024

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

Introduction

Revenue Statistics 2025 presents detailed internationally comparable data on tax revenues of OECD countries for all levels of government. The latest edition provides final data on tax revenues for the period from 1965 up to 2023, while provisional estimates of tax revenues in 2024 are included for almost all OECD countries.¹ It thus shows the impact of reforms implemented by OECD countries in 2024 to raise revenues in response to immediate and long-term spending needs (OECD, 2025^[1]).

Box 1.1. Revenue Statistics in OECD countries – Definitions & classifications

In *Revenue Statistics 2025*, taxes are defined as compulsory, unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments.

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

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

Greater detail on the tax concepts, the classification of taxes and the accrual basis of reporting is set out in the OECD Interpretative Guide in Annex A of *Revenue Statistics 2025*.

All the averages presented in this summary are unweighted.

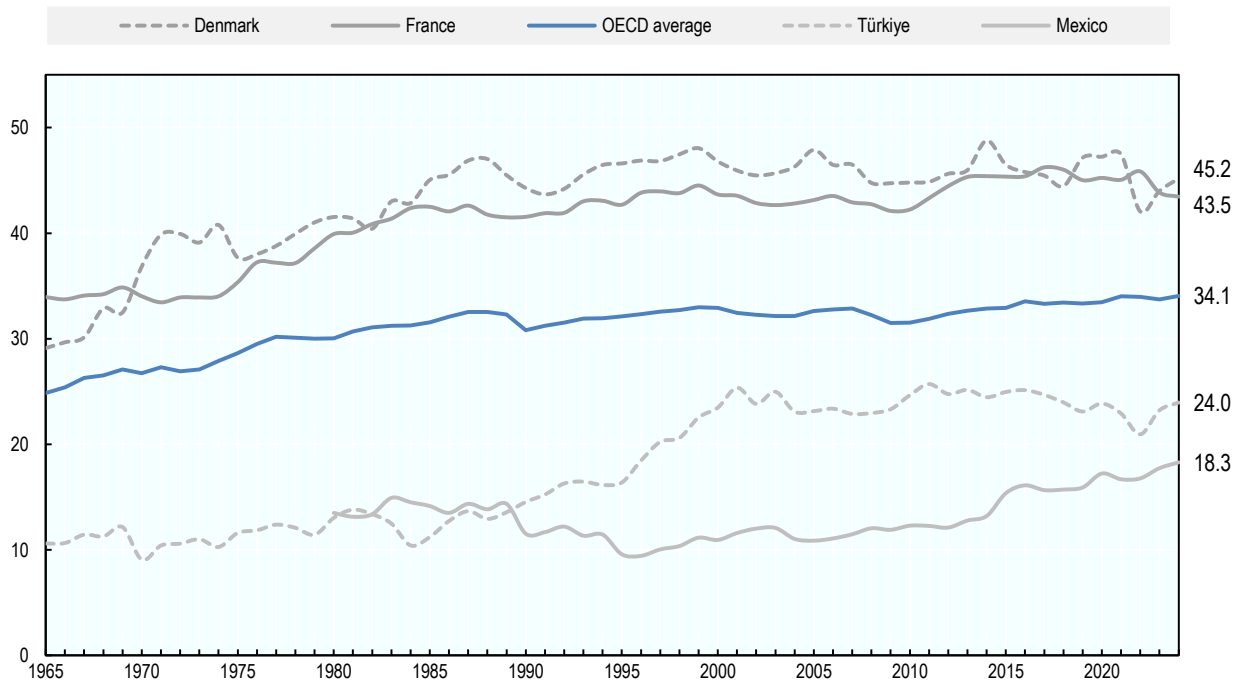
Tax-to-GDP ratios in 2024 (preliminary data)

According to provisional data provided by OECD countries for this report, tax revenues as a percentage of GDP (i.e. the tax-to-GDP ratio) were 34.1% on average in 2024, an increase of 0.3 percentage points (p.p.) of GDP relative to 2023 and the highest recorded average for the 38 countries in the publication. The increase in 2024 was also the first annual increase in the average tax-to-GDP ratio since 2021.

The tax-to-GDP ratio increased in 22 of the 36 countries for which a full set of preliminary data for 2024 are available, declined in 13 and remained the same in one. The increases were larger than the declines on average (1.0 p.p. versus -0.7 p.p.). The largest increases occurred in Latvia (2.4 p.p.), Slovenia (1.9 p.p.), Poland, Luxembourg (both 1.7 p.p.) and Estonia (1.6 p.p.). The largest decline in 2024 occurred in Colombia, whose tax-to-GDP ratio fell by 2.2 p.p., while declines also exceeded 1.0 p.p. in Korea (1.5 p.p.) and Norway (1.4 p.p.).

According to preliminary data for the 36 countries, PIT revenues rose as a share of GDP in 28 countries in 2024 and social security contributions increased in 26. This is consistent with a recovery in real wages across OECD countries and increases to social security contributions in 2024 (OECD, 2025^[1]), (OECD, 2025^[2]).

Figure 1.1. Trends in tax-to-GDP ratios, 1965-2024p (as % of GDP)



Notes: Data for 2024 are preliminary. The OECD average in 2024 is calculated by applying the unweighted average percentage change for 2024 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2023.

The 2016 OECD average tax-to-GDP ratio includes the one-off revenues from stability contributions in Iceland. Without these revenues included, the OECD average tax-to-GDP ratio in 2016 would have been 33.2%.

Source: Table 3.1.

StatLink  <https://stat.link/o627d0>

Tax-to-GDP ratios varied considerably across OECD countries in 2024 (Table 1.1). Key observations include:

- Denmark had the highest tax-to-GDP ratio among OECD countries for the second consecutive year in 2024, at 45.2%. France had the second-highest tax-to-GDP ratio in 2024 (43.5%) followed by Austria (43.4%). Mexico had the lowest tax-to-GDP ratio (18.3%).
- The 2.4 p.p. increase in Latvia's tax-to-GDP ratio in 2024 was due to an increase of 0.7 p.p. in revenues from personal income tax (PIT) and social security contributions, as well as a rise of 0.6 p.p. in revenues from corporate income tax (CIT) (Figure 1.2).
- The increase in Slovenia's tax-to-GDP ratio (of 1.9 p.p.) was driven by a 1.3 p.p. increase in social security contributions, while an increase in social security contributions (of 0.9 p.p.) was also behind the increase of 1.7 p.p. in Poland's tax-to-GDP ratio. The increase of 1.7 p.p. in Luxembourg was due to a 1.6 p.p. increase in CIT revenues while increases in CIT and VAT revenues (of 0.5 p.p. and 0.6 p.p. respectively) were the main drivers of the 1.6 p.p. rise in Estonia.
- Colombia observed the largest fall in the tax-to-GDP ratio across OECD countries between 2023 and 2024, with a decline of 2.2 p.p. due primarily to a fall in CIT revenues of 1.8 p.p. Declines in CIT revenues (of 1.1 p.p. and 2.2 p.p. respectively) were also responsible for the declines in the tax-to-GDP ratio of Korea (1.5 p.p.) and Norway (1.4 p.p.).

Table 1.1. Revenue Statistics: Key figures

	Tax revenue as % of GDP				Tax revenue as % of total tax revenue in 2023						
	2024p	2023	2022	2000	1100 Taxes on income, individuals (PIT)	1200 Taxes on income, corporates (CIT)	2000 Social security contributions (SSC)	4000 Taxes on property	5111 Value added taxes	Other consumption taxes ³	All other taxes ⁴
Australia	..	29.9	29.3	30.4	42.6	19.5	0.0	9.7	11.1	12.0	5.1
Austria	43.4	42.6	43.0	42.5	21.6	7.7	35.1	1.1	18.6	8.6	7.3
Belgium ¹	42.6	41.9	41.6	43.8	27.9	9.3	30.8	7.4	15.0	9.6	0.0
Canada	34.9	34.8	33.9	34.7	35.9	13.8	14.9	9.9	13.8	8.1	3.6
Chile	20.5	20.6	23.9	18.7	9.3	25.3	5.6	6.5	41.6	12.6	-1.0
Colombia	19.9	22.1	19.6	15.7	7.0	32.4	7.3	7.4	27.3	12.2	6.5
Costa Rica	24.8	24.9	25.2	21.1	5.7	10.6	35.7	1.9	19.5	13.9	12.7
Czechia	34.0	33.2	33.2	32.2	9.7	13.3	45.5	0.5	22.5	8.4	0.0
Denmark ¹	45.2	44.0	42.1	46.8	57.2	8.4	0.2	3.9	20.8	7.4	2.1
Estonia	35.2	33.6	32.9	31.1	18.6	5.6	35.5	0.5	27.0	12.9	0.0
Finland	42.2	42.8	43.4	45.8	29.8	6.7	29.1	3.3	21.5	9.6	0.1
France ¹	43.5	43.9	45.9	43.7	21.5	5.4	33.2	7.9	16.6	9.2	6.4
Germany	38.0	37.3	38.7	36.0	26.4	6.0	38.4	2.5	18.5	8.2	0.0
Greece	39.8	38.9	41.0	34.7	15.5	7.4	28.8	6.5	22.5	18.2	1.0
Hungary	34.4	35.0	35.1	38.5	15.4	6.4	28.3	2.1	26.7	19.0	2.0
Iceland	36.9	35.9	34.9	35.4	37.7	9.3	8.4	6.1	24.0	8.2	6.4
Ireland	21.7	21.3	20.3	30.8	31.1	21.5	15.6	4.6	18.2	8.0	1.0
Israel	30.9	29.8	32.9	34.0	22.3	12.3	16.7	10.7	21.9	10.5	5.5
Italy	42.8	41.5	42.0	40.1	27.0	6.6	29.6	5.4	15.7	11.6	4.1
Japan	..	33.7	34.5	25.3	18.3	13.9	39.1	8.2	14.7	5.6	0.2
Korea	25.3	26.9	29.7	20.2	19.8	14.4	29.2	11.5	15.3	7.4	2.4
Latvia	34.9	32.5	32.8	30.0	19.6	4.2	31.7	2.3	29.3	12.9	0.0
Lithuania ¹	33.1	32.1	31.7	30.8	24.1	8.4	31.6	0.9	25.0	10.0	0.0
Luxembourg ¹	41.5	39.8	39.2	37.0	28.1	12.1	28.0	8.6	15.4	7.8	0.1
Mexico	18.3	17.7	16.8	10.9	21.1	22.0	13.5	2.0	24.2	10.9	6.3
Netherlands	38.5	39.3	38.1	36.9	23.3	12.7	31.3	3.2	18.4	10.8	0.3
New Zealand	32.9	33.7	32.6	32.5	41.7	12.6	0.0	5.9	29.2	5.9	4.7
Norway	40.2	41.6	43.3	41.8	23.0	28.8	22.2	2.8	17.8	5.2	0.1
Poland ¹	36.6	34.9	34.1	32.7	12.7	7.5	37.8	3.3	20.9	16.0	1.8
Portugal	35.1	35.3	35.9	30.9	19.4	9.7	29.1	4.0	25.3	12.2	0.4
Slovak Republic	35.6	35.1	35.1	33.7	10.8	10.3	42.6	1.2	22.7	11.4	1.0
Slovenia ¹	38.3	36.4	37.6	37.9	13.9	6.4	42.9	1.5	22.2	12.9	0.1
Spain	36.7	36.4	36.8	33.1	24.4	8.0	34.7	6.2	17.6	9.2	0.0
Sweden	41.4	41.7	42.9	50.0	26.9	8.5	21.5	2.0	21.6	6.8	12.7
Switzerland ¹	27.2	26.9	26.6	27.0	31.2	12.7	24.8	7.6	11.6	7.8	4.3
Türkiye	24.0	23.2	20.9	23.5	11.3	12.8	26.5	3.0	23.6	22.0	0.9
United Kingdom	34.4	35.0	35.2	32.7	30.2	9.7	19.1	10.5	20.6	9.6	0.4
United States	25.6	25.6	28.0	28.3	40.0	8.6	23.5	11.3	0.0	16.6	0.1
OECD Average²	34.1	33.7	34.0	32.9	23.7	11.9	25.5	5.1	20.5	10.8	2.6

.. Not available

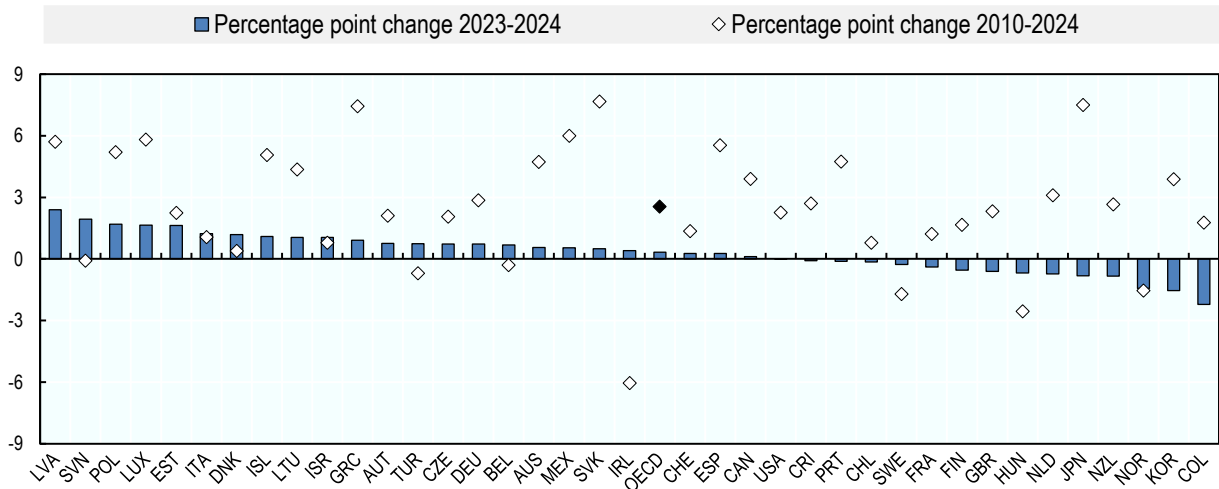
1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

2. The provisional average for 2024 is calculated by applying the unweighted average percentage change for 2024 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2023.

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

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

Figure 1.2. Changes in tax-to-GDP ratios, p.p., 2023-2024p and 2010-2024p



Note: Preliminary data for 2024 was not available for Australia and Japan. For these countries the comparison shown is 2022-2023 and 2010-2023.

Source: Secretariat calculations based on Table 3.1.

StatLink  <https://stat.link/174o3v>

The OECD average tax-to-GDP ratio was higher in 2024 than in 2010, when it was 31.5%. The tax-to-GDP ratio increased over this period in 31 countries (including data for 2023 in the cases of Australia and Japan) (Figure 1.2). The largest increases were seen in the Slovak Republic (7.7 p.p.), Japan (7.5 p.p.) and Greece (7.4 p.p.); increases of over 5 p.p. were also observed in Mexico, Luxembourg, Latvia, Spain, Poland and Iceland.

In seven countries, the tax-to-GDP ratio decreased between 2010 and 2024. The largest fall occurred in Ireland, from 27.7% in 2010 to 21.7% in 2024, largely due to an exceptional GDP increase in 2015. The next largest drop occurred in Hungary (2.5 p.p.).

Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and nominal GDP (Box 1.2). From one year to the next, if tax revenues rise by more than GDP (or fall by less than GDP) the tax-to-GDP ratio will increase. Conversely, if tax revenues rise by less than GDP, or fall further, the tax-to-GDP ratio will fall. Therefore, a higher tax-to-GDP ratio does not necessarily mean that the amount of tax revenues has increased in nominal, or even real, terms.

In 2024, nominal tax revenues increased from the previous year in 33 out of the 36 OECD countries for which data is available, while nominal GDP increased in all 36 countries. In Colombia, Finland and Norway, GDP increased in nominal terms while tax revenues fell in nominal terms (Figure 1.3). In the ten other countries where the tax-to-GDP ratio declined between 2023 and 2024, the increase in GDP exceeded the rise in tax revenues.

Changes between 2022 and 2023 are shown for Australia and Japan in Figure 1.3 because the tax-to-GDP ratio is not available for 2024. Australia's tax-to-GDP ratio rose by 0.6 p.p. between 2022 and 2023 while Japan's fell by 0.8 p.p. In Australia, nominal tax revenues increased by more than GDP between 2022 and 2023, while in Japan the opposite occurred.

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

The tax-to-GDP ratios shown in *Revenue Statistics 2025* express aggregate tax revenues as a percentage of GDP. The value of this ratio depends on its denominator (GDP) as well as its numerator (tax revenue). The denominator – GDP – is subject to historical revision.

The numerator (tax revenues)

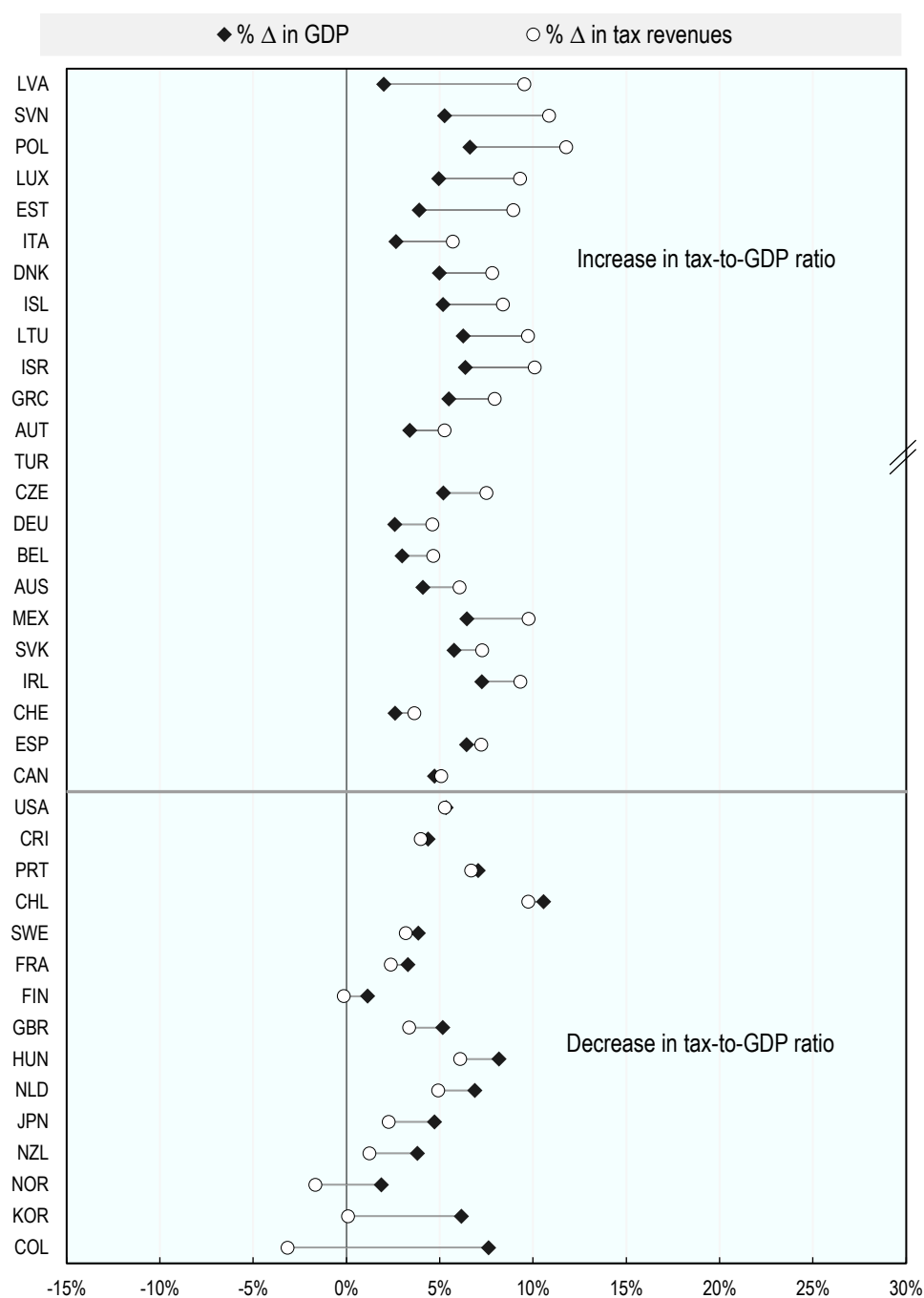
- For the numerator, the OECD Secretariat uses revenue figures that are submitted annually by correspondents from national Ministries of Finance, Tax Administrations or National Statistics Offices. Although provisional figures for most countries become available with a lag of about six months, there is a lag of around one and a half years before finalised data is available. Final revenue data for 2023 were received during the period May-September 2025.
- In 35 OECD countries, the reporting year coincides with the calendar year. Three countries – Australia, Japan and New Zealand – have different reporting years. Reporting year 2023 spans Q2/2023-Q1/2024 in Japan and Q3/2023-Q2/2024 in Australia and New Zealand (Q = quarter).

The denominator (GDP)

- For the denominator, the GDP figures used for *Revenue Statistics 2025* are the most recently available in October 2025. At that point, GDP figures for 2024 were available for all OECD countries.
- Using these GDP figures ensures a maximum of consistency and international comparability for the tax-to-GDP ratios reported.
- The GDP figures are based on the OECD Annual National Accounts (ANA – SNA) for the 35 OECD countries where the calendar year is the same as the reporting year.
- Where the reporting year differs from the calendar year, annual GDP estimates are obtained by aggregating quarterly GDP estimates provided by the OECD Statistics Directorate for those quarters corresponding to each country's fiscal (tax) year.

The average shown in this publication is an unweighted average of all countries for which data is available. The provisional average for 2024 is calculated by applying the unweighted average percentage change for 2024 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio for all OECD countries in 2023.

Figure 1.3. Relative changes in nominal tax revenues and nominal GDP (%), 2023-2024p



Note: In Türkiye, nominal tax revenues increased by 69% in 2024 while nominal GDP rose by 64%. Data for Australia and Japan show the change between 2022 and 2023, as preliminary data for 2024 was not available.

Source: Secretariat calculations based on Chapter 4 (tax revenues) and Table 3.19 (GDP)


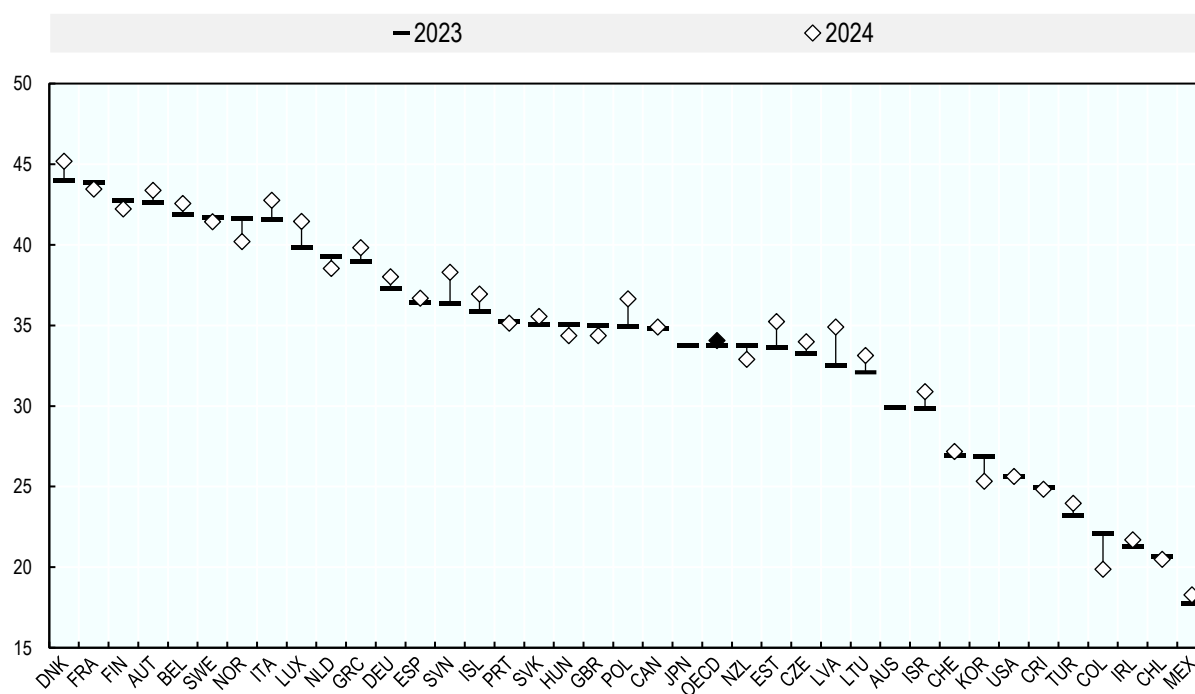
StatLink  <https://stat.link/1uot3s>

Figure 1.4. Tax-to-GDP ratios in 2023 and 2024p (as % of GDP)



Note: Preliminary data for 2024 were not available for Australia and Japan.

Source: Secretariat calculations based on Table 3.1

StatLink  <https://stat.link/8vvn5y>

Tax-to-GDP ratios for 2023 (final data)

The latest year for which tax-to-GDP ratios are based on final data and available for all OECD countries is 2023 (Figure 1.4). These data show that tax ratios varied considerably across countries:

- In 2023, Denmark had the highest tax-to-GDP ratio (44.0%), followed by France (43.9%). Six other countries had tax-to-GDP ratios above 40%: Finland, Austria, Belgium, Sweden, Norway and Italy.
- Mexico had the lowest ratio at 17.7%, followed by Chile (20.6%), Ireland (21.3%) and Colombia (22.1%). Seven other countries had ratios below 30% in 2023: Australia, Israel, Switzerland, Korea, United States, Costa Rica and Türkiye.
- The tax-to-GDP ratio in the OECD area as a whole (unweighted average) was 33.7% in 2023, a decline of 0.2 p.p. from the level in 2022.
- Relative to 2022, the tax-to-GDP ratio rose in 17 countries and fell in 21.
- The largest increases in the tax-to-GDP ratio were in Colombia (2.4 p.p.) and Türkiye (2.3 p.p.). The increase also exceeded 1.0 p.p. in Denmark, the Netherlands and New Zealand.
- The largest declines in 2023 occurred in Chile (3.3 p.p.) and Israel (3.1 p.p.). The tax-to-GDP ratio also fell by more than 2 p.p. in Korea, the United States and Greece.

As concerns the changes for different tax types within the overall average tax-to-GDP for OECD countries, revenues from PIT and social security contributions increased by 0.1 p.p. between 2022 and 2023 while revenues from taxes on goods and services fell by 0.2 p.p. and revenues from CIT and from property taxes declined by 0.1 p.p. (Table 1.2).

Table 1.2. Average tax structure in OECD countries, selected years (unweighted average as % of GDP)

	1965	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	24.9	30.8	32.9	32.9	31.5	32.9	34.0	34.0	33.7
1000 Taxes on income, profits and capital gains	8.7	11.5	11.4	11.7	10.2	10.9	11.9	12.3	12.2
of which:									
1100 Taxes on income, profits and capital gains of individuals	6.8	9.3	8.5	7.8	7.2	7.8	8.3	8.1	8.2
1200 Taxes on income, profits and capital gains of corporates	2.1	2.4	3.1	3.6	2.7	2.8	3.3	3.9	3.8
2000 Social security contributions (SSC)	4.5	7.1	8.4	8.2	8.6	8.8	8.9	8.7	8.8
3000 Taxes on payroll and workforce	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5
4000 Taxes on property	1.9	1.7	1.7	1.8	1.6	1.8	1.9	1.8	1.7
5000 Taxes on goods and services	9.4	9.9	10.8	10.7	10.6	10.8	10.7	10.6	10.4
of which:									
5111 Value added taxes	0.7	5.1	6.3	6.5	6.3	6.5	6.9	7.0	6.8
5121 Excises	7.0	5.1	5.8	5.4	5.4	5.3	4.4	3.9	3.8
6000 Other Taxes	0.1	0.4	0.2	0.2	0.2	0.2	0.1	0.2	0.2

Note: Percentage share of major tax categories in GDP. Data are included from 1965 onwards for Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, Türkiye, United Kingdom and United States; from 1972 for Korea; from 1980 for Mexico; from 1990 for Chile, Colombia and Costa Rica; from 1991 for Hungary and Poland; from 1993 for Czechia and from 1995 for Estonia, Israel, Latvia, Lithuania, the Slovak Republic and Slovenia.

Source: OECD (2025), "Revenue Statistics: Comparative tables", OECD Tax Statistics (database).

Tax ratio changes between 1965 and 2023

Between 1965 and 2023, the average tax-to-GDP ratio among OECD countries increased from 24.9% to 33.7%, an increase of 8.9 p.p. (Figure 1.1). Before the first oil shock (1973 to 1974), strong, almost uninterrupted income growth enabled tax levels to rise in all OECD countries. In part, tax levels rose automatically through the effect of fiscal drag on PIT schedules. From 1975 to 1985, the tax burden in the OECD area increased by 2.9 p.p. After the mid-1970s, the combination of slower real income growth and higher levels of unemployment apparently limited the revenue raising capacity of governments. But during and after the deep recession that followed the second oil shock (1980), countries in Europe saw tax levels rise further, to finance higher spending on social security and rein in budget deficits.

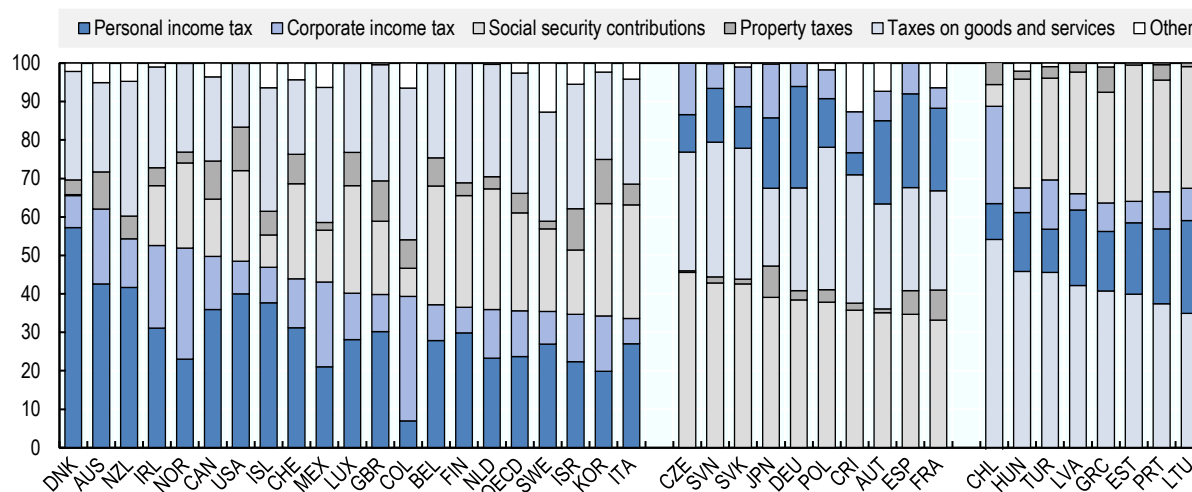
After the mid-1980s, most OECD countries substantially reduced the statutory rates of their personal and corporate income tax, although the negative revenue impact was often offset by reducing or abolishing tax reliefs. By 1999, the average OECD tax-to-GDP ratio had risen to 33.0%, the highest recorded level at that time. It fell back slightly between 2001 and 2004 then rebounded between 2005 and 2007 before falling during the Global Financial Crisis in 2008 and 2009. The tax-to-GDP ratio increased in all but two years² between 2010 and 2021 (inclusive) despite the impact of the COVID-19 pandemic in 2020-21 but then fell for two consecutive years in 2022 and 2023. For more detailed analysis of the long-term evolution of tax revenues in the OECD, please see the Special Feature in the 2023 edition of this report, which examines the buoyancy of tax revenues in OECD countries between 1980 and 2021 (OECD, 2023^[3]).

The OECD average tax-to-GDP ratio conceals great variety between countries. In 1965, tax-to-GDP ratios in OECD countries ranged from 10.6% in Türkiye to 33.9% in France. By 2023, the corresponding range was from 17.7% in Mexico to 44.0% in Denmark. The trend towards higher tax levels over this period reflects the need to finance a significant increase in public sector outlays in almost all OECD countries.

Tax structures

Tax structures are measured by the share of major taxes in total tax revenues. In 2023, the tax structures of OECD countries varied. Twenty countries raised the largest part of their revenues from income taxes (CIT and PIT combined), ten countries raised the largest part of their revenues from social security contributions, and eight countries raised the largest part of their revenues from taxes on goods and services (including VAT). Taxes on property and payroll taxes played a smaller role in the revenue systems of OECD countries in 2023, both on average and within most countries (Figure 1.5).

Figure 1.5. Tax structures in 2023 (as % of total tax revenue)



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

Source: Secretariat calculations based on data in Chapter 4.

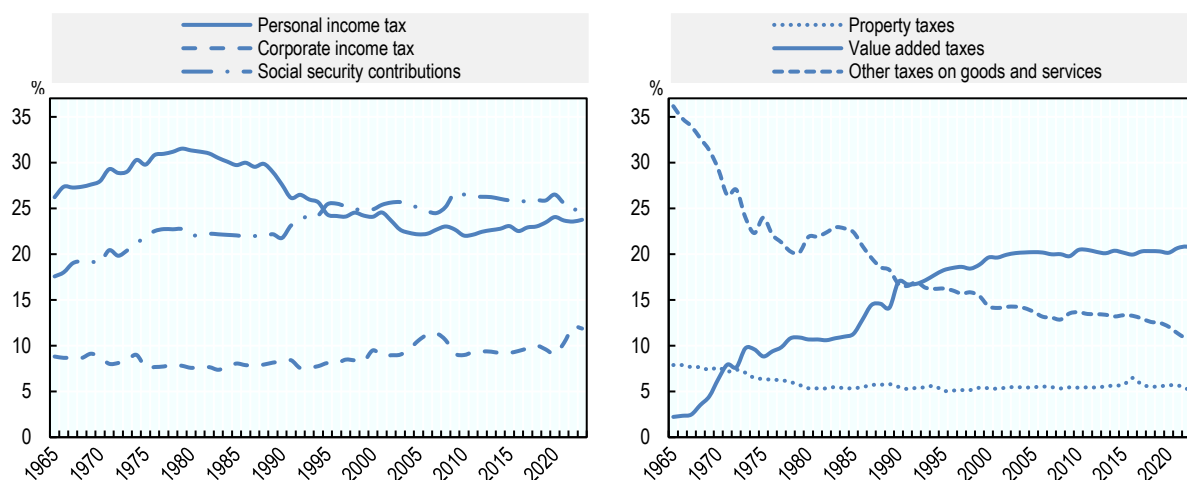
StatLink  <https://stat.link/upevoh>

While the level of tax revenues has generally been rising on average in the OECD, the tax structure (or 'tax mix') has been remarkably stable over time. Nevertheless, several trends have emerged up to 2023, the latest year for which data is available for all 38 OECD countries. These trends are discussed below.

Taxes on income and profits


On average, in 2023, OECD countries collected 35.6% of their tax revenues through taxes on income and profits (PIT and CIT taken together). Taxes on personal and corporate incomes remained the most important source of revenues to finance public spending in 20 OECD countries; in eleven of these – Australia, Canada, Denmark, Iceland, Ireland, Luxembourg, Mexico, New Zealand, Norway, Switzerland and the United States – the share of income taxes in the tax mix exceeded 40% in 2023.

Figure 1.6. Trends in tax structures (1965-2023, as % of total tax revenue)



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

Source: Secretariat calculations based on Tables 3.8 to 3.14.

StatLink  <https://stat.link/3w0o4l>

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

- Revenues from PIT generated 23.7% of total taxes on average in 2023 compared with around 30% in the 1980s. About two percentage points of this reduction can be attributed to the impact on the average of a number of relatively recent entrants to the OECD from Eastern Europe and Latin America, for which tax revenue data is only available from the 1990s onwards. These countries tend to have relatively low PIT revenues and high revenues from social security contributions or CIT, but this impact is only observed in data from after 1990.
- The variation in the share of PIT between countries is considerable. In 2023, it ranged from 5.7% in Costa Rica to 57.2% in Denmark (Figure 1.5). The Special Feature in Chapter 2 of this report examines the composition of PIT revenue with respect to the different sources of individual income that constitute the PIT base and it analyses how the composition has evolved over time.
- CIT revenues amounted to between 8% and 9% of total tax revenues, on average, throughout the period from 1965 to 2003. They then increased to 11.3% in 2007 before dropping to 9.0% in 2010 after the Global Financial Crisis. They remained between 9.0% and 10.0% of total tax revenues until they increased to 10.3% in 2021 and 12.0% in 2022 before dropping to 11.9% in 2023.
- The share of CIT in total tax revenues in 2023 varied considerably across countries from less than 6% (Estonia, France and Latvia) to over 20% in Ireland (21.5%), Mexico (22.0%), Chile (25.3%), Norway (28.8%) and Colombia (32.4%). Apart from the spread in statutory CIT rates, these differences are partly explained by institutional and country-specific factors, including:
 - the degree to which firms are incorporated;
 - the breadth of the CIT base; for example, some narrowing may occur as a consequence of generous depreciation schemes and tax incentives;
 - the degree of cyclicity of the corporate tax system, for which one of the important elements is loss offset provisions;
 - the extent of reliance upon tax revenues from the exploitation of oil and/or mineral deposits; or
 - other instruments to postpone the taxation of earned profits.

Social security contributions

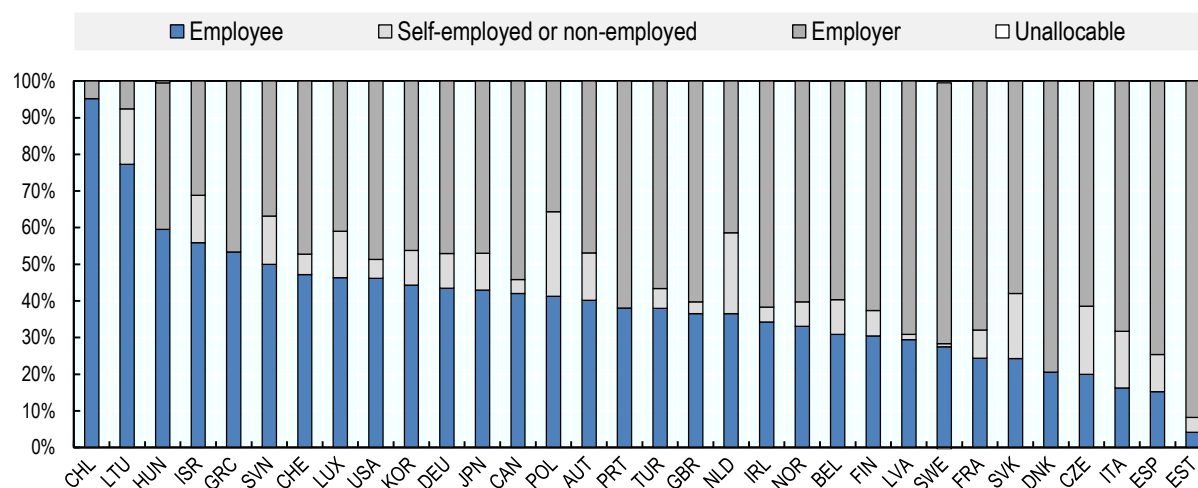
Social security contributions accounted for 25.5% of total tax revenues on average across the OECD in 2023. They exceeded 40% in Czechia, Slovenia and the Slovak Republic (45.5%, 42.9% and 42.6%, respectively). Australia and New Zealand do not levy social security contributions.

There was wide variation across OECD countries in the relative proportions of social security contributions paid by employees and employers in 2023 (Figure 1.7):

- Eight OECD countries (Chile, Lithuania, Hungary, Israel, Greece, Slovenia, Luxembourg and Poland) raised more revenues from employee social security contributions while the rest raised more from employer social security contributions (marginally so in the case of Switzerland).
- The highest share of employee social security contributions was in Lithuania, at 24.4% of total tax revenues. Employee social security contributions also amounted to over 15% of total revenues in Greece, Germany, Poland, Japan, Hungary and Slovenia. Among the countries that levy employee social security contributions, Denmark had the lowest share, at 0.04% of total revenues; Italy and Estonia also received revenues from employee social security contributions amounting to less than 5% of total revenues.
- The highest share of employer social security contributions in total tax revenues was in Estonia, at 32.6%. Employer social security contributions also exceeded 25% of total tax revenues in Spain (25.9%) and Czechia (28.0%). Denmark and Chile had the lowest shares, at 0.1% and 0.3% of total revenues respectively.
- The highest share of self-employed or non-employed social security contributions was in Poland (8.7%), followed by Czechia and the Slovak Republic, at 8.5% and 7.6% of total revenues respectively.

Figure 1.7. Composition of social security contributions, 2023

As % of total social security contributions



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

Source: Secretariat calculations based on data in Chapter 4.

StatLink  <https://stat.link/nhb265>

Property taxes

Between 1965 and 2023, the share of taxes on property fell from 7.9% to 5.1% of total tax revenues on average across the OECD (Figure 1.6). In Korea, the United States, Israel and the United Kingdom, property tax revenues amounted to more than 10% of total tax revenues in 2023. By contrast, property taxes accounted for less than 1% of total tax revenues in Czechia, Estonia and Lithuania.

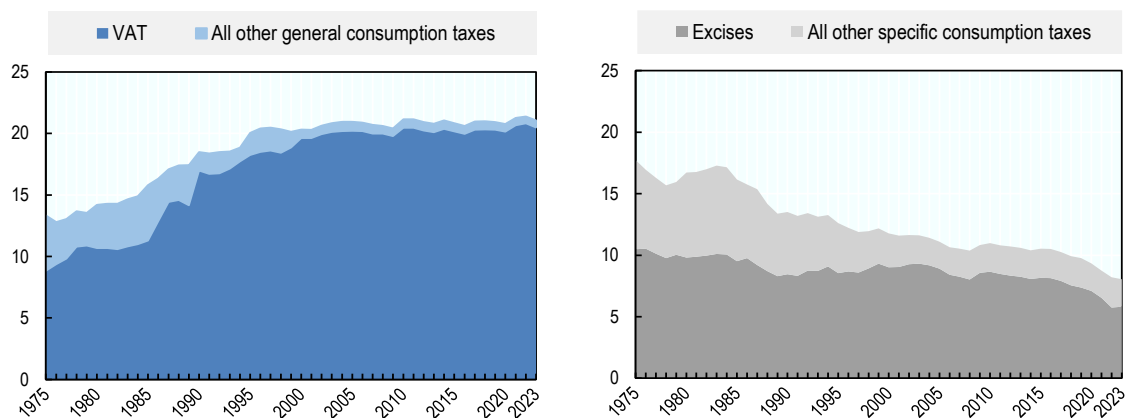
Consumption taxes

The share of taxes on consumption (general consumption taxes plus specific consumption taxes) fell from 38.4% to 31.2% between 1965 and 2023 (Figure 1.6).

- During this period, the composition of taxes on goods and services changed. A fast-growing revenue source has been general consumption taxes, especially VAT, which is imposed in 37 of 38 OECD countries.³
- General consumption taxes accounted for 21.1% of total tax revenues in 2023, compared with only 13.3% in the mid-1970s (Figure 1.8). In 2023, the vast majority of this was from VAT (20.5% of total tax revenues).
- The increased importance of VAT has counteracted the diminishing share of specific consumption taxes, such as excises and customs duties.
- Between 1975 and 2023, the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, as well as some environmentally-related taxes) more than halved, from 17.7% to 8.1% of total revenues. In 2023, excises were the largest single category of total revenues under this heading, accounting for 5.8% of total revenues. The Special Feature of the 2024 edition of this report examines trends in revenues from health taxes in OECD countries, which include excises on alcohol, tobacco and sugar-sweetened beverages (OECD, 2024^[4]).
- Rates of taxes on imported goods were considerably reduced across all OECD countries, reflecting a global trend to remove trade barriers.
- Nevertheless, Latvia, Costa Rica, Mexico, Poland, Slovenia, Hungary, Greece (between 10%-12%) and Türkiye (20.8%) still collected more than 10% of their tax revenues through taxes on specific goods and services in 2023.


Figure 1.8. Share of general consumption tax revenues (left panel) and specific consumption revenues (right panel), 1975-2023

As % of total revenues



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

Source: Secretariat calculations based on Chapter 4.

StatLink  <https://stat.link/3t7hxe>

Taxes by level of government

This section discusses the share of tax revenues attributed to the various sub-sectors of general government in 2023. The different sub-sectors are:

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

The guidelines for attributing revenues to different levels of government are based on the final version of the 2008 System of National Accounts. These guidelines are discussed in the special feature S.1 in the 2011 edition of *Revenue Statistics* (OECD, 2011^[5]).

Revenues of sub-national government in federal and unitary countries

Eight OECD countries have a federal structure. Among these countries, central government received 53.1% of total revenues on average in 2023. The second-highest share of revenues on average was received by social security funds, which are a sub-sector of general government, at 21.5% of total revenues, followed by 17.6% at the state level and 7.5% at the local level (Table 1.3).

Within countries with a federal structure, there was considerable variation around these averages:

- In 2023, the share of central government receipts in the eight federal OECD countries ranged from 28.5% in Germany to 80.3% in Mexico and 80.8% in Australia.
- In 2023, the share of the states ranged from 1.9% in Austria and 4.5% in Mexico to 38.0% in Canada. The share of local government varied from 1.7% in Mexico to 14.5% in the United States and 16.0% in Switzerland.
- Between 1975 and 2023, the share of central government revenues declined by 12.9 p.p. in Belgium and by 5.0 p.p. in Germany.
- The share of central government revenues increased in Austria by 13.3 p.p. over the same period. There was little change in Australia.
- In all seven federal countries with social security funds except Mexico, social security funds increased their share of revenue between 1975 and 2023. The timeframe for Mexico, where the share declined by 0.7 p.p., is 1980-2023 due to a lack of data for 1975.

Colombia and Spain, which are classified as regional rather than unitary countries because of their highly decentralised political structure, have very different revenue compositions by level of government. In Colombia, the share of central government receipts was 76.9% in 2023, with regional government receiving 4.3% of total revenues and local government receiving 11.5%. In Spain, the share of central government receipts in 2023 was 41.6% compared with 15.9% for regional government and 7.9% for local government.

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

As % of total tax revenue

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2023	1975	1995	2023	1975	1995	2023	1975	1995	2023	1975	1995	2023
Federal countries															
Australia	..	..	..	80.1	77.5	80.8	15.7	19.0	16.3	4.2	3.4	2.9	0.0	0.0	0.0
Austria	..	0.4	0.4	51.7	64.6	65.0	10.6	1.8	1.9	12.4	4.1	3.1	25.3	29.1	29.6
Belgium ¹	1.4	1.0	0.9	65.3	60.1	52.4	..	1.8	9.9	4.4	4.8	4.7	28.8	32.2	32.1
Canada	..	..	..	47.6	39.1	43.2	32.5	37.1	38.0	9.9	9.8	8.4	10.0	14.0	10.3
Germany	1.2	0.6	0.5	33.5	31.4	28.5	22.3	21.6	23.7	9.0	7.4	8.9	34.0	39.0	38.4
Mexico	..	..	..	..	73.9	80.3	..	2.8	4.5	..	1.5	1.7	..	21.8	13.5
Switzerland ¹	..	..	..	30.7	31.7	33.5	27.0	24.0	25.8	20.3	17.5	16.0	22.0	26.8	24.8
United States	..	..	..	45.4	41.4	41.5	19.5	20.0	20.5	14.7	13.3	14.5	20.5	25.2	23.5
<i>Unweighted average</i>	1.3	0.7	0.6	50.6	52.5	53.1	21.3	16.0	17.6	10.7	7.7	7.5	20.1	23.5	21.5
Regional countries															
Colombia ²	..	..	..	..	63.2	76.9	..	5.5	4.3	..	8.6	11.5	..	22.7	7.3
Spain ²	..	0.8	0.7	48.2	51.1	41.6	..	5.0	15.9	4.3	8.5	7.9	47.5	34.6	34.0

.. Not available

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

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

The remaining twenty-eight OECD countries have a unitary structure (Table 1.4). In these countries, an average of 64.8% of revenues were derived at the central level in 2023, with social security funds accounting for 25.0%. A further 9.8% of revenues was raised by local government.

Among unitary OECD countries:

- The share of central government receipts varied from 29.9% in France to 93.5% in New Zealand in 2023.
- The local government share ranged from 0.6% in Estonia to 35.7% in Sweden.
- Between 1975 and 2023, there were increases in the local government share in excess of 5 p.p. in six countries: France, Iceland, Italy, Korea, Portugal and Sweden. Decreases of 5 p.p. or more occurred in four countries: Finland, Ireland, Norway and the United Kingdom.
- Between 1975 and 2023, there were increases in the share of social security funds of 10 p.p. or more in France, Japan and Korea and corresponding decreases in Italy and Norway.

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

As % of total tax revenue

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2023	1975	1995	2023	1975	1995	2023	1975	1995	2023	1975	1995	2023
Unitary countries															
Chile	..	..	..	..	89.9	86.8	..	..	..	..	6.5	8.6	..	3.6	4.6
Costa Rica	..	..	..	..	65.5	60.3	..	..	..	..	1.6	2.8	..	33.0	36.9
Czechia	..	..	0.4	..	57.7	53.1	..	..	..	..	0.9	0.9	..	41.4	45.5
Denmark ¹	1.0	0.5	0.3	69.5	68.2	72.7	..	..	..	29.4	31.3	27.0	0.1	0.0	0.0
Estonia	..	..	0.4	..	84.3	82.7	..	..	..	..	0.8	0.6	..	14.9	16.3
Finland	..	0.4	0.4	56.0	46.6	59.4	..	..	..	23.5	22.3	11.2	20.4	30.8	29.1
France ¹	0.7	0.7	0.5	51.2	42.6	29.9	..	..	..	7.6	10.9	14.3	40.6	45.7	55.3
Greece	..	0.6	0.5	67.1	66.3	68.2	..	..	..	3.4	2.0	2.2	29.5	31.0	29.0
Hungary	..	..	0.4	..	63.8	66.1	..	..	..	..	2.5	5.7	..	33.6	27.8
Iceland	..	..	..	81.3	79.2	72.1	..	..	..	18.7	20.8	27.9	0.0	0.0	0.0
Ireland	2.3	1.5	0.8	77.4	83.1	83.8	..	..	..	7.3	2.7	1.6	13.1	12.7	13.9
Israel	..	..	..	..	79.0	74.8	..	..	..	..	7.1	8.4	..	13.9	16.7
Italy	..	0.4	0.5	53.2	62.7	59.1	..	..	..	0.9	5.4	10.8	45.9	31.5	29.6
Japan	..	..	..	45.5	41.2	38.6	..	..	..	25.6	25.2	22.3	29.0	33.6	39.1
Korea	..	..	..	89.0	69.2	53.3	..	..	..	10.1	18.7	17.4	0.9	12.1	29.2
Latvia	..	..	0.5	..	44.8	52.2	..	..	..	..	19.1	16.7	..	36.1	30.6
Lithuania ¹	..	..	0.5	..	71.7	66.7	..	..	..	..	2.3	1.1	..	26.1	31.7
Luxembourg ¹	0.8	0.4	0.8	63.6	66.4	67.9	..	..	..	6.7	6.5	4.2	29.0	26.6	27.1
Netherlands	1.5	1.3	1.0	58.9	56.0	64.5	..	..	..	1.2	3.1	3.2	38.4	39.5	31.3
New Zealand	..	..	..	92.3	94.7	93.5	..	..	..	7.7	5.3	6.5	0.0	0.0	0.0
Norway	..	..	..	50.6	57.9	87.4	..	..	..	22.4	19.9	12.6	27.0	22.3	0.0
Poland ¹	..	..	0.5	..	61.2	51.4	..	..	..	..	8.5	10.2	..	30.3	38.0
Portugal	..	0.8	0.4	65.4	73.3	66.9	..	..	..	0.0	5.4	5.8	34.6	20.5	26.8
Slovak Republic	..	..	0.4	..	62.6	56.3	..	..	..	..	1.3	1.8	..	36.1	41.5
Slovenia ¹	..	..	0.4	..	55.8	55.9	..	..	..	..	0.9	1.3	..	43.2	42.4
Sweden	..	0.4	0.3	51.3	46.9	51.6	..	..	..	29.2	30.9	35.7	19.5	21.8	12.3
Türkiye	..	..	..	..	75.1	64.5	..	..	..	..	12.8	9.0	..	12.1	26.5
United Kingdom	1.0	1.0	..	70.5	77.5	76.1	..	..	..	11.1	3.7	4.8	17.5	17.8	19.1
Unweighted average	1.2	0.7	0.5	65.2	65.8	64.8	..	..	..	12.8	9.9	9.8	21.6	23.9	25.0

.. Not available

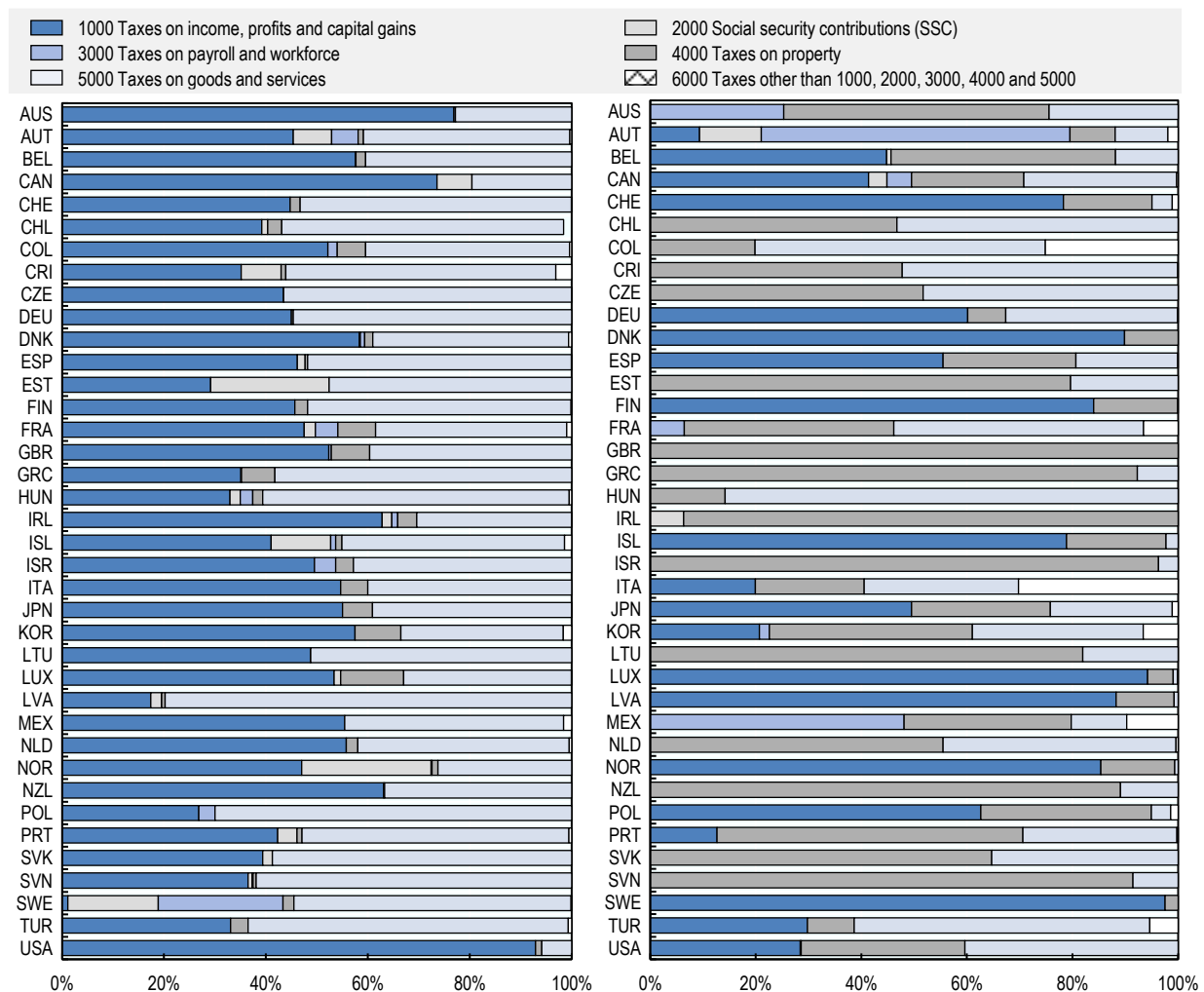
1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

Composition of central and sub-central government revenues

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


- Central government revenues in almost all OECD countries are predominantly derived from taxes on income and on goods and services, with a negligible share from property taxes.
- Property taxes provide a much larger share of revenues at the subnational level, and account for over 90% of revenues in five countries: Israel, Ireland, Greece, Slovenia and the United Kingdom.
- By contrast, the share of income taxes and taxes on goods and services is generally lower at the sub-central level, although over 90% of sub-central revenues in Luxembourg and Sweden was derived from income taxes in 2023.

Figure 1.9. Composition of revenues of federal or central government (left) and sub-national government (right), 2023



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

Source: Secretariat calculations based on Tables 3.16 to 3.18.

StatLink  <https://stat.link/1hc35l>

Revenues paid to a supranational authority

The 22 Member States of the European Union (EU) that are also Members of the OECD collect taxes on behalf of the EU, as did the United Kingdom prior to 2020. These taxes primarily consist of customs duties and contributions to the Single Resolution Fund (SRF).⁴ Both taxes are collected on behalf of the EU by national tax administrations and are included in the total tax figures under headings 5123 and 5126 at the SUPRA level of government. In addition, they are shown as a memorandum item separately from the main figures since they represent a tax imposed by the EU and collected by national administrations.⁵

Table 1.5 shows the level of taxes collected on behalf of supranational governments in EU countries that are also OECD Members, divided into countries in the Euro area and other EU Member States. In 2023, the combined total of payments collected for the EU was highest in Belgium and the Netherlands

(both 0.4% of GDP). Thirteen other EU countries that are also Members of the OECD collected revenues on behalf of the EU equivalent to 0.2% of GDP or higher while seven countries collected revenues equivalent to 0.1% of GDP. In all countries except Finland, France and Luxembourg, customs duties were the primary source of these revenues.

Table 1.5. Levies collected on behalf of the European Union

As % of GDP

	2000	2005	2010	2018	2019	2020	2021	2022	2023	2024p
Euro area										
Austria, total supranational	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1
of which: Customs duties	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Belgium, total supranational	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.3
of which: Customs duties	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.4	0.3	0.3
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Estonia, total supranational	..	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	0.1
of which: Customs duties	..	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
of which: SRF contributions	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Finland, total supranational	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	0.0	0.1	0.1	0.1	0.1	0.1	0.0
France, total supranational	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.1
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.2	0.1	0.0
Germany, total supranational	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1
of which: Customs duties	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Greece, total supranational	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2
of which: Customs duties	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2
of which: SRF contributions	..	..	..	0.1	0.0	0.1	0.0	0.1	0.0	0.0
Ireland, total supranational	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1
of which: Customs duties	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions ¹	..	..	..	0.0	0.0	0.0	0.0	0.0	0.1	0.0
Italy, total supranational	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.1
of which: Customs duties	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
of which: SRF contributions ²	..	..	..	0.1	0.0	0.1	0.1	0.1	0.1	0.0
Lithuania, total supranational	..	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2
of which: Customs duties	..	0.2	0.2	0.3	0.2	0.3	0.3	0.3	0.2	0.2
of which: SRF contributions	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Latvia, total supranational	..	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2
of which: Customs duties	..	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.2
of which: SRF contributions	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Luxembourg, total supranational	0.1	0.1	0.0	0.3	0.3	0.3	0.4	0.4	0.3	0.0
of which: Customs duties	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
of which: SRF contributions	..	..	..	0.2	0.2	0.3	0.3	0.4	0.3	0.0
Netherlands, total supranational	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.4	0.3
of which: Customs duties	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Portugal, total supranational	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1
of which: Customs duties	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.1	0.0	0.0
Slovak Republic, total supranational	..	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1

of which: Customs duties	..	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
of which: SRF contributions	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovenia, total supranational	..	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.1
of which: Customs duties	..	0.1	0.2	0.1	0.1	0.1	0.2	0.2	0.1	0.1
of which: SRF contributions	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spain, total supranational	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2
of which: Customs duties	0.1	0.2	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.2
of which: SRF contributions	..	..	..	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Non-euro area										
Czechia, total supranational	..	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1
of which: Customs duties	..	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1
Denmark, total supranational	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1
of which: Customs duties	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1
Hungary, total supranational	..	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
of which: Customs duties	..	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
Poland, total supranational	..	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2
of which: Customs duties	..	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.2	0.2
Sweden, total supranational	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1
of which: Customs duties	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1
United Kingdom, total supranational ³	0.2	0.2	0.2	0.2	0.1	0.1	..	..	..	..
of which: Customs duties	0.2	0.1	0.2	0.2	0.1	0.1	..	..	..	..

.. Not available

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

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

2. The "Bank contribution to the unique European Resolution Fund" amount includes not only the European but also the National Resolution Fund, as required by the Eurostat classification.

3. Supranational taxes reported by the United Kingdom are reported until 2020 in *Revenue Statistics*. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

Source: *Revenue Statistics* 2025, supplemented by discussions with delegates.

Non-wastable tax credits

OECD countries apply two kinds of tax credits to income taxes (both personal and corporate):

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

The OECD methodology for classifying non-wastable tax credits is set out in paragraphs 25 and 26 of the Interpretative Guide. These state that only the part of a non-wastable tax credit that is used to reduce or eliminate a taxpayer's tax liability should be subtracted in the reporting of tax revenues. This is referred to as the 'tax expenditure component' of the credit. In contrast, the part of the tax credit that exceeds the taxpayer's tax liability and is paid to that taxpayer is treated as an expenditure item and not subtracted in the reporting of tax revenues. This part is referred to as the 'transfer component'.

Table 1.6. Effect of alternative treatments of non-wastable tax credits, 2023

	Non-wastable tax credits in billions of national currency			Total tax revenue in billions of national currency			Total tax revenue as a percentage of GDP		
	Total value	Transfer component	Tax expenditure component	Net basis	Split basis (per current guidance)	Gross basis	Net basis	Split basis (per current guidance)	Gross basis
Australia	14.0	9.5	4.5	788.8	798.3	802.8	29.5	29.9	30.0
Austria ¹	0.4	0.2	0.2	203.4	203.6	203.8	42.6	42.6	42.6
Belgium ²	1.2	0.3	0.9	249.4	249.8	250.7	41.8	41.9	42.0
Canada ³	21.2	18.3	2.5	1002.2	1020.5	1023.0	34.2	34.8	34.9
Chile ⁴	462.3	388.1	74.2	58154.0	58542.1	58616.3	20.6	20.8	20.8
Czechia	43.5	12.5	28.7	2533.8	2546.3	2574.9	33.1	33.2	33.6
Denmark ²	1.5	0.1	1.5	1226.4	1226.5	1227.9	44.0	44.0	44.0
France ²	19.4	9.2	10.2	1230.3	1239.6	1249.7	43.5	43.9	44.2
Germany	56.6	21.0	35.6	1552.6	1573.6	1609.1	36.8	37.3	38.1
Iceland	13.9	12.6	1.2	1554.9	1567.6	1568.8	35.6	35.9	35.9
Ireland	0.4	0.0	0.4	..	111.7	112.1	..	21.3	21.4
Israel	1.2	1.2	0.0	559.2	560.4	560.4	29.8	29.8	29.8
Italy	8.0	4.2	3.8	885.5	889.7	893.5	41.3	41.5	41.7
Luxembourg ^{2, 5}	0.6	..	..	..	..	32.7	..	..	39.8
Mexico	46.6	0.2	46.4	5648.0	5648.2	5694.6	17.7	17.7	17.9
New Zealand	3.1	1.6	1.5	140.1	141.7	143.2	33.4	33.7	34.1
Norway	3.5	3.1	0.8	2120.7	2123.8	2124.6	41.6	41.6	41.6
Slovak Republic ⁵	1.3	..	..	..	..	43.4	..	..	35.1
Spain	3.4	1.9	1.5	543.5	545.4	546.9	36.3	36.4	36.5
United Kingdom ⁶	17.0	12.9	3.7	935.1	948.0	951.7	34.5	35.0	35.1
United States	279.6	172.2	107.4	6933.7	7105.9	7213.3	25.0	25.6	26.0

.. Not available

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

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

Table 1.6 provides information on non-wastable tax credits in 2023 for those countries reporting them in *Revenue Statistics 2025* (it may be that some countries with non-wastable tax credits do not report them and thus do not appear in the table). It shows the amount of the non-wastable tax credits and their two components together with the results of using the figures to calculate tax revenue values and the associated tax-to-GDP ratios. Table 1.6 also shows two alternative treatments for non-wastable tax credits:

- The 'net basis', which treats non-wastable tax credits entirely as tax provisions, so that the full value of the tax credit reduces reported tax revenues, as shown in columns 4 and 7.
- The 'gross basis' is the opposite, treating non-wastable tax credits entirely as expenditure provisions, with neither the transfer component nor the tax expenditure component deducted from tax revenues, as shown in columns 6 and 9. This is the approach followed by the GFSM and the SNA.

Table 1.6 shows that, with a few exceptions, the choice of method for reporting non-wastable tax credits has only a small impact on the ratio of total tax revenues to GDP. For countries with available data, the difference between the ratios on a net basis and on a gross basis only exceeds one percentage point for

Germany and is between half a percentage point and one percentage point for Australia, Canada, Czechia, France, New Zealand, the United Kingdom and the United States.

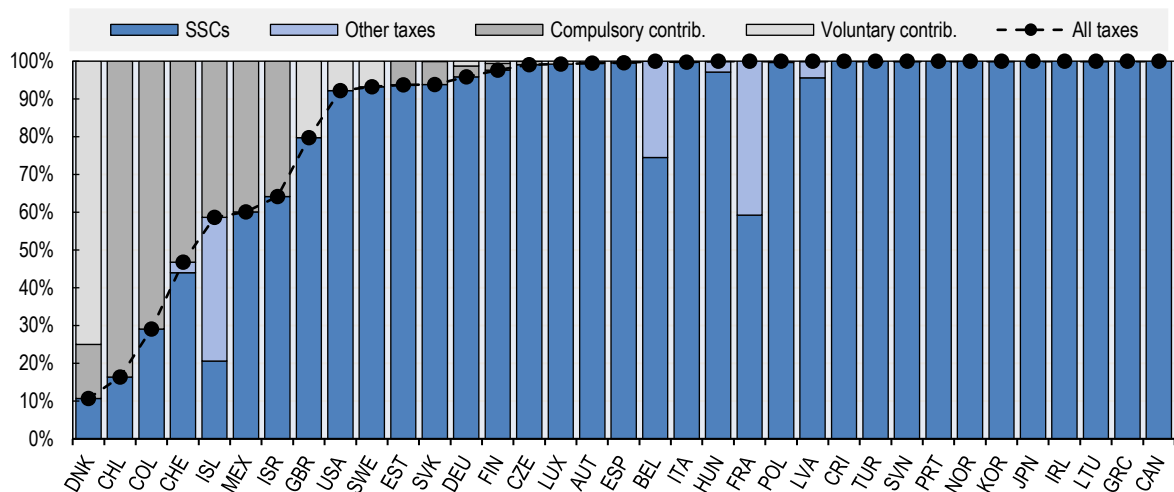
Financing of social security-type benefits in OECD countries

A memorandum item⁶ in *Revenue Statistics 2025* describes the financing of social security-type benefits in OECD countries. Unlike social assistance benefits, which are funded from general government revenues, social security-type benefits are funded via contributions to social security funds or to private insurance schemes, or by other earmarked sources of funding. These sources of financing include:

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

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

Figure 1.10. Composition of earmarked financing for social security-type benefits, 2023



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

Source: Secretariat calculations based on Chapter 4

StatLink  <https://stat.link/xpgrw9>

Taxes represent the largest source of earmarked financing for social security-type benefits, predominantly via social security contributions. Together, social security contributions and other earmarked taxes accounted for over 90% of the financing of social security-type benefits in 27 of the 35 OECD countries that provide this level of data for 2023 (including 11 countries where they accounted for 100%). In the

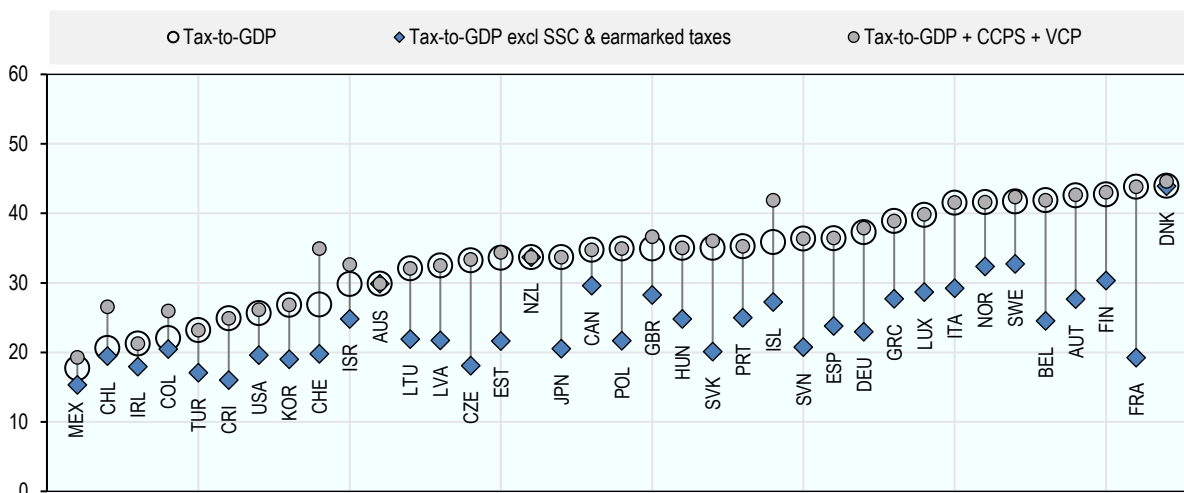
remaining eight OECD countries that provide this data, six countries report that compulsory contributions to the private sector play a significant role in financing social-security type benefits, including Chile (where they account for 83.6%), Colombia (71.0%) and Switzerland (53.3%). Voluntary contributions accounted for a significant share of funding in only a few countries, notably Denmark (75.0%) and the United Kingdom (20.3%).

Figure 1.11 shows tax-to-GDP ratios in 2023 (as in Table 1.1 and Figure 1.4) both exclusive of earmarked funding for social security-type benefits (i.e. tax-to-GDP ratios less social security contributions and other earmarked taxes) and inclusive of all non-tax earmarked financing for social security-type benefits (i.e. tax-to-GDP ratios – including social security contributions and other earmarked taxes – plus compulsory contributions to the private sector and voluntary contributions to government).

The countries with the largest share of social security-type schemes financed by non-tax earmarked contributions are Switzerland (8.1% of GDP), Iceland and Chile (6.1% and 6.0% respectively), which materially affects their rankings:

- Switzerland has a relatively low tax-to-GDP ratio among OECD countries, at 26.9%, but its combined ratio is just above halfway in the OECD distribution.
- Iceland has a tax-to-GDP ratio of 35.9%, in the upper-middle range of OECD countries, and a combined ratio of 41.9%, which is the sixth-highest in the OECD.
- Chile has the second-lowest tax-to-GDP ratio at 20.6% and the seventh-lowest combined ratio at 26.6%.

Figure 1.11. Tax-to-GDP ratios and earmarked social security financing (% of GDP, 2023)



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

StatLink  <https://stat.link/g38avu>

Excluding earmarked financing for social security benefits from the tax-to-GDP ratio does not affect Australia and New Zealand, where benefits are funded out of general taxation. Figure 1.11 highlights that the largest share of earmarked funding for social security-type benefits in 2023 was seen in France, at 24.6% of GDP, as indicated by the difference between the highest and lowest points on the figure. Belgium, the Slovak Republic, Slovenia, Czechia, Switzerland and Austria are the other countries with a share of at least 15% of GDP.

References

- OECD (2025), *Tax Policy Reforms 2025: OECD and Selected Partner Economies*, OECD Publishing, Paris, <https://doi.org/10.1787/de648d27-en>. [1]
- OECD (2025), *Taxing Wages 2025: Decomposition of Personal Income Taxes and the Role of Tax Reliefs*, OECD Publishing, Paris,, <https://doi.org/10.1787/b3a95829-en>. [2]
- OECD (2024), *Revenue Statistics 2024: Health Taxes in OECD Countries*, OECD Publishing, Paris, <https://doi.org/10.1787/c87a3da5-en>. [4]
- OECD (2023), *Revenue Statistics 2023: Tax Revenue Buoyancy in OECD Countries*, OECD Publishing, Paris, <https://doi.org/10.1787/9d0453d5-en>. [3]
- OECD (2011), *Revenue Statistics 2011*, OECD Publishing, Paris, https://doi.org/10.1787/rev_stats-2011-en-fr. [5]
- Single Resolution Board (2024), *Single Resolution Fund: no expected contribution in 2024 as target level reached*, <https://www.srb.europa.eu/en/content/single-resolution-fund-no-expected-contribution-2024-target-level-reached> (accessed on 21 October 2025). [6]

Notes

¹ At the time *Revenue Statistics 2025* was published, provisional data on tax revenues in 2024 for Australia was not available nor were provisional figures on social security contributions in Japan.

² In 2016, Iceland received revenues from one-off stability contributions from entities that previously operated as commercial or savings banks and were concluding operations. The revenue from these contributions led to unusually high tax revenues for a single year and consequently, Iceland's tax-to-GDP ratio rose from 35.0% in 2015 to 49.8% in 2016 before dropping to 37.0% in 2017. This led to an artificial high in the OECD average tax-to-GDP ratio in 2016 of 33.6%. Without these one-off revenues in Iceland, the OECD average tax-to-GDP ratio would have been 33.2%, an increase of 0.2 p.p. relative to 2015.

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

⁴ The Single Resolution Fund (SRF) has been in place since 2015. Countries in the Eurozone are required to make SRF contributions under the Single Resolution Mechanism (Regulation (EU) No 806/2014). Contributions are paid on an ex-ante basis and contributions are transferred from the national authorities to the SRF. So far, contributions have been collected for the years 2015 to 2023. In 2024, the Single Resolution Board announced that no regular SRF contributions would be required in 2024 because the SRF has attained its target level (Single Resolution Board, 2024^[6]). This is reflected in the preliminary figures for 2024 shown in Table 1.5.

⁵ In addition, EU civil servants pay income taxes and social security contributions directly to the EU. These revenues are not included in the data for total tax revenues in this publication as they are not paid to or collected by a national government. However, for the four countries with the highest number of EU civil servants (Belgium, Luxembourg, Italy and Germany), a memorandum account at the end of the respective country table in Chapter 5 provides information on the scale of these payments.

⁶ The financing of social security-type benefits is shown in Table 4.77 on a comparable basis (percentage of GDP) and in Table 5.39 on a national currency basis.

2 Disentangling personal income tax revenue in OECD countries

Chapter 2, the Special Feature of this report, examines the proportion of personal income tax (PIT) revenue that comes from different sources of individual income in OECD countries. Based on information provided for the first time by 29 countries for this edition of *Revenue Statistics* and a methodology developed by the European Commission, the Special Feature analyses the relative importance of PIT revenue levied on income from employed labour, capital, self-employment, and pensions and social transfers, and tracks how their respective shares have changed over time.

Introduction

Personal income tax (PIT) accounts for almost a quarter of total tax revenue on average across OECD countries. It is also one of the main mechanisms for fiscal redistribution and influences economic growth through a variety of channels. However, analysis of PIT systems within and across countries is constrained by a lack of information about the proportion of PIT revenue that is derived from different sources of individual income, notably labour, capital, self-employment or pensions and social transfers.

For the first time in *Revenue Statistics*, this Special Feature provides a disaggregation of PIT revenue by income source for a majority of OECD countries and shows how these shares have evolved over time. Based on information provided by 29 countries for this edition of *OECD Revenue Statistics* and a methodology developed by the European Commission¹, the information contained in the Special Feature compares the composition of PIT revenue in OECD countries and can serve as a starting point for more in-depth analysis.

The Special Feature is structured as follows. The first section explains the benefits of knowing more about the specific sources of individual income on which PIT is levied, as well as how this information might enrich international revenue classifications. The second section outlines how countries have estimated the breakdown of PIT revenue by source of income for this Special Feature while the third section provides a high-level analysis of the results of this exercise. A fourth section concludes.

The value of disentangling PIT revenue data by income source

As shown in Chapter 1 of this Report, PIT is an ever-more important source of revenue in OECD countries. In 2023, PIT accounted for 23.7% of total tax revenue on average across OECD countries, an increase of 1.6 percentage points (p.p.) since 2011; over the same period, PIT revenue as a share of GDP rose from 7.3% to 8.2% (Figure 2.1). PIT revenue ranged from 1.4% of GDP in Costa Rica to 25.2% of GDP in Denmark in 2023; between 2011 and 2023, it increased as a share of GDP in 31 out of 38 OECD countries.

In addition to its contribution to revenue raising, PIT is one of the principal direct channels for fiscal redistribution in OECD countries (Gerber et al., 2018^[1]) (Jalles and Karras, 2025^[2]). It may also affect economic growth through a number of channels, including its potential impact on labour market participation, entrepreneurship, investment in human capital or saving behaviour (OECD, 2017^[3]), (Akgun, Cournède and Fournier, 2017^[4]), (Zidar, 2019^[5]), (Piketty, Saez and Stantcheva, 2014^[6]).

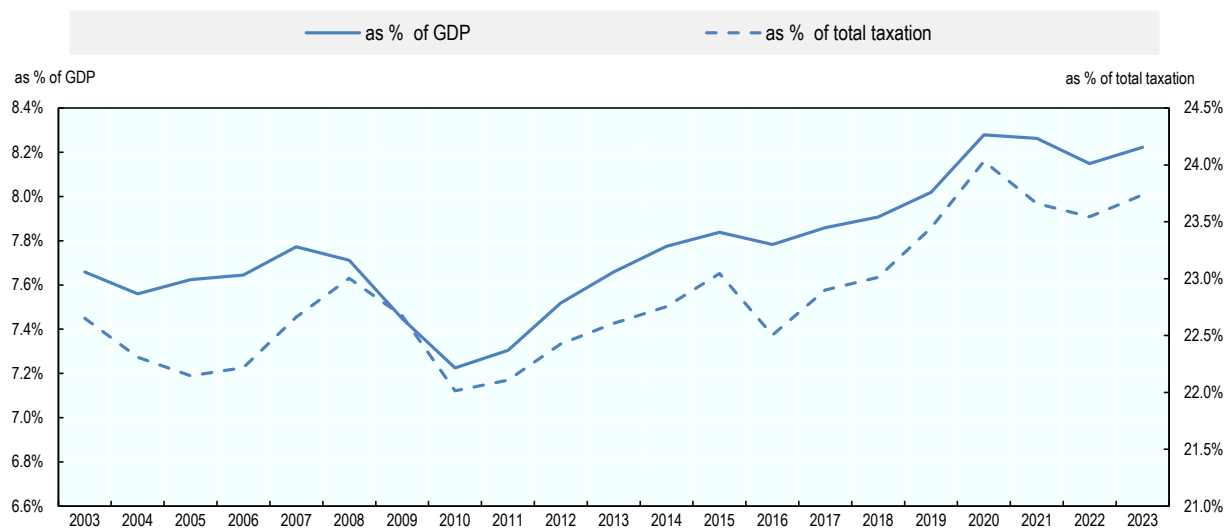
The wide range of income sources that constitute the PIT base can make it challenging to analyse PIT revenue trends as well as the economic and redistributive impact of PIT systems. So too can the design of different taxes within PIT systems. This section explains how more-detailed information on the different income sources on which PIT is levied can enrich tax policy and analysis, and it sets out the potential benefits for *Revenue Statistics* and other international revenue classifications.

The broad base of PIT


Individual income is a broad tax base, encompassing a wide range of sources that includes labour income, income from self-employment, capital income² (such as dividends, interest, rental income and capital gains), and transfers (including pensions and social benefits). Historically, the income an individual (or household) receives from different sources would be pooled for tax purposes under a 'comprehensive system', whereby the tax liability is calculated according to a single schedule. However, in recent decades, there has been a shift across many OECD countries from comprehensive to dual income tax systems, whereby income from labour and capital are taxed separately (Genser, 2006^[7]).

Figure 2.1. Revenues from personal income tax, OECD average, 2003-23

Percentage of GDP (left-hand side) and percentage of total taxation (right-hand side)



Source: (OECD, 2025^[8]).

StatLink  <https://stat.link/eahytx>

Disentangling PIT revenue from these different sources of income is therefore crucial for understanding how a PIT system interacts with the broader economy, including the revenue impact of long-term structural changes or short-term shocks. Among the former category are questions as diverse and important as the future of work, demographic change and labour's declining share of income across OECD countries; among the latter, the impact of inflation or the COVID-19 pandemic. This information can in turn inform the design of policies to make PIT systems more adaptive to changes in the economy or more robust to shocks.

Two examples of macroeconomic analysis that can be carried out with data on PIT revenue generated from different sources of individual income are the calculation of implicit tax rates (ITRs) and revenue elasticity. ITRs show the overall tax rate on different components of national income while revenue elasticity shows how revenue from a specific tax or taxes responds to changes in the economic base, for which GDP is often used.

To estimate the ITR on labour, for instance, the proportion of PIT revenue from employment labour is combined with revenue from social security contributions and divided by compensation of employees as shown in national accounts. This figure can be compared with the ITR on capital or other forms of income. Meanwhile, comparing changes in PIT revenue from a specific income source against changes in the corresponding component of national income will improve elasticity analysis, not only because of the closer relationship between the numerator and denominator but also because it will be easier to differentiate between the revenue impact of increases in (different forms of) national income on the one hand and changes to tax policy on the other (OECD, 2023^[9]).

Macroeconomic analysis of PIT systems can corroborate microeconomic analysis, such as the calculation of effective tax rates (ETRs) on different income sources (Acciari and Heijmans, 2004^[10]). For example, the estimation of ITRs on capital and labour in the economy as a whole can complement the findings of (Hourani, 2023^[11]) that ETRs are generally lower for individuals who receive at least some income from capital sources than the ETRs of individuals who receive only wages. A combination of ITRs and ETRs can also help to understand the extent to which PIT systems may incentivise certain forms of tax arbitrage,

for instance among owners of closely-held businesses, who tend to have greater flexibility about how they receive their income (Zawisza et al., 2024^[12]).

PIT revenue in international classifications

Detailed information on the composition of PIT revenue can enhance comparative analysis of PIT systems across countries using the indicators mentioned above (and others). As this sub-section explains, PIT revenue is currently recorded at an aggregate level in international tax revenue classifications, including the OECD Interpretative Guide, whose classification of taxes forms the basis of *Revenue Statistics*.

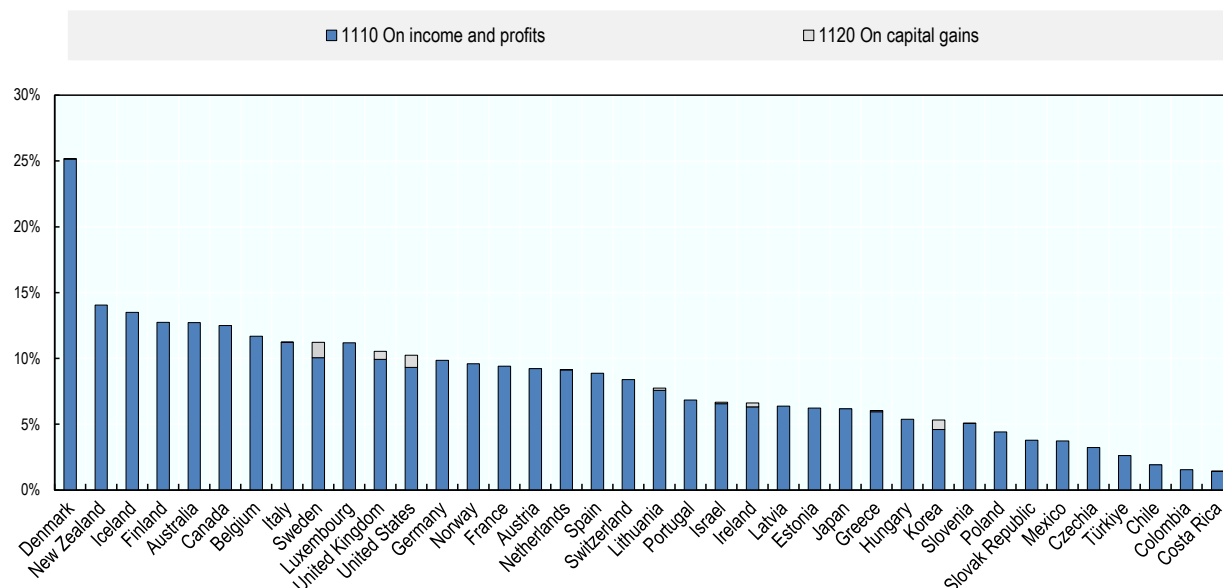
The historic tendency noted above for countries to combine PIT revenue from different sources in a comprehensive system has informed the classification of PIT revenue in the Interpretative Guide. ‘Taxes on income, profits and capital gains’ is one of five main tax categories of the Interpretative Guide³, appearing under heading ‘1000’. As shown below, this category is divided into taxes on individual income (1100) and corporate income (1200) as well as a third category (1300) for instances where it is not possible to allocate income tax revenues either to categories 1100 or 1200.

Within category 1100, which is the focus of this chapter, a disaggregation is possible between taxes on income and profits (1110) and taxes on capital gains (1120). Capital gains are thus the only form that can be identified via the classification contained in the OECD Interpretative Guide, although they are not the only form of capital income individuals may receive.

1000	Taxes on income, profits and capital gains of individuals and corporations		
	1100	Taxes on income, profits and capital gains of individuals	
		1110	Taxes on income and profits of individuals
		1120	Taxes on capital gains of individuals
	1200	Corporate taxes on income, profits and capital gains of corporations	
		1210	Taxes on income and profits of corporations
		1220	Taxes on capital gains of corporations
	1300	Unallocable between taxes on income, profits and capital gains of individuals and corporations	

Figure 2.2. PIT revenue by sub-category in 2023

Percentage of GDP

Source: (OECD, 2025^[8]).StatLink  <https://stat.link/zya4q5>

The relatively small number of countries reporting CGT revenue (out of the 33 OECD countries that implement a CGT) attests to the challenges that countries may experience in distinguishing CGT revenue from other taxes on individual income for the purposes of *Revenue Statistics*⁴. These challenges in turn reflect differences in the taxation of different forms of capital gains within and across OECD countries as well as differences in how these various forms of capital gains tax are reported to tax administrations (Hourani and Perret, 2025^[13]).

The generally low levels of CGT revenue among the countries that report them are likely to reflect exemptions or relief granted to certain asset classes in OECD countries (notably housing). They may also result from the fact that taxes on capital gains are primarily withheld at a flat rate, meaning tax administrations might not have access to detailed information on these revenues. In addition, they may reflect under-reporting for the reasons mentioned above, which impedes cross-country comparison of CGTs of the kind carried out by (Hourani and Perret, 2025^[13]).

Revenue Statistics provides a means of distinguishing between the different sources of PIT revenue through the Country Tables contained in Chapter 5 of this Report. These tables show the labels of individual taxes that OECD countries report as part of the annual data submission as well as how much revenue is generated by each (and how each tax is classified within the Interpretative Guide).

While some countries identify a significant number of individual taxes that are classified under 1110, ten countries report two lines or fewer in this sub-category. In any case, the labels for different taxes often do not specify which income source is included and labelling can differ widely across countries, posing further challenges to comparative analysis.

Other international classifications encounter the same challenges concerning PIT. In the IMF's Government Finance Statistics Manual, the category for taxes on income, profits and capital gains paid by individuals consists of a single category (category 1111) that cannot be disaggregated between capital

gains and other forms of income. A single aggregation of income taxes is also used in the 2008 System of National Accounts and the European System of Accounts 2010.

Disentangling revenue by income source: the PIT Split

To show the proportion of PIT revenue that comes from different sources of income on a comparable basis requires navigating the complexity of individual countries' tax systems in a way that is replicable internationally. To this end, the European Commission's Directorate-General for Taxation and Customs Union (TAXUD) has developed the 'PIT Split' exercise, which is described in greater detail in Box 2.1. This section outlines the three different approaches that countries can take to carry out the PIT Split, which have also been adopted for the purposes of this Special Feature.

The PIT Split is carried out by all European Union (EU) Member States and Norway. It produces comparable data on the proportion of PIT revenue that can be attributed to income derived from employed labour, capital, self-employment, or social transfers and pensions (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).⁵ This Special Feature contains information on the PIT Split not only for Norway and the 22 OECD countries that are also EU Member States but also for Australia, Costa Rica, Israel, Japan, New Zealand and the United States, which have estimated the PIT Split for this edition of *Revenue Statistics*.

The approach most commonly adopted by EU countries is based on a sample of tax returns submitted by individual taxpayers. Microsimulations are used to calculate the proportion of income that comes from the four different sources, taking into account the characteristics of individual taxpayers that may affect their level of income, how much income they receive from different sources and any tax allowances to which they might be entitled. This information is then used to estimate the proportion of income derived from each source and the tax paid on that income among the wider taxpayer population.

Under the second approach, countries do not use individual taxpayer data but instead base their analysis on tax return data that is aggregated by tax bracket or income class. This is found to produce broadly analogous results to the first approach, being similarly capable of distinguishing between taxpayers in terms of their income level, the proportion of their income that comes from different sources and their associated tax treatment (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).

For the third approach, the starting point is data on the withholding tax on employee wages. The wage withholding tax approximates tax payments on employed labour income for different groups of taxpayers, although this information needs to be adjusted both in light of corrections that may be made as part of the end-of-year reconciliation and because it may also include taxes levied on pensions or social benefits. Countries that adopt this approach tend to use aggregate tax-return data to calculate PIT receipts from capital and self-employment income.

Box 2.1. The PIT Split exercise

The European Commission carries out the PIT Split exercise for its Data on Taxation Trends, a set of key taxation indicators for member states (European Commission: Directorate-General for Taxation and Customs Union, 2025^[15]). This information in turn feeds into the *Annual Report on Taxation*, which analyses the design and performance of member states' tax systems (European Commission: Directorate-General for Taxation and Customs Union, 2025^[16]).

Through the PIT Split exercise, EU member states and Norway divide their PIT revenue into four income sources: employed labour, self-employed labour, capital, and social transfers and pensions. Table 2.1 shows the specific items that are included within each. This information is then used to calculate the breakdown of tax revenues by economic function and the implicit tax rates (ITR) on labour and capital.

Information derived from the PIT Split exercise is also shown in the National Tax Lists for each member state, wherein each individual tax is attributed to an economic function.

Table 2.1. Broad definition of the selected income sources

Income source	Type of taxable income components included
<i>Employed labour</i>	
	Wages and salaries
	Fringe benefits in kind
	Directors' remuneration
	Foreign source earned income
	Financial participation schemes (e.g. stock options)
	Deemed income from private uses of company cars
<i>Self-employed labour</i>	
	Income from unincorporated businesses
	Profits from trade or business and proceeds from independent professional services (e.g. dividend distributions from closely held companies)
<i>Capital</i>	
	Income from movable property (e.g. dividends, interest, distributions, royalties)
	Income from immovable property (rents earned on letting a private dwelling, etc.)
	Periodic transfers and private pensions
	Taxable capital gains for some Member States
	Other (e.g. rental value owner-occupied housing)
<i>Social transfers and pensions</i>	
	Taxable social benefits (e.g. unemployment, health care and social assistance benefits)
	State pension benefits
	Occupational pension benefits

Source: (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).

For this Special Feature, Norway and the 22 OECD countries that belong to the EU used the same methodology as they use for the PIT Split exercise. Australia, New Zealand and the United States⁶ used micro-data to carry out this exercise while Costa Rica and Israel used aggregate withholding tax and final assessment income tax data with certain adjustments. Japan estimated the proportion of employed labour income in PIT revenue using tax-return data, based on government statistics (sampling survey), aggregated at the level of income classes or tax brackets but did not calculate the proportions for the other three income types.

The following section shows the estimated breakdown of PIT revenue according to the four income sources as a percentage of total PIT revenue. These proportions are then applied to aggregate PIT revenue data reported to *Revenue Statistics* to estimate revenue from the different sources of income as a share of GDP.⁷ While this approach may provide or enable insights into the macroeconomic weight of each income source within PIT systems, the results should be interpreted with caution.

In addition to the aforementioned differences within and across the three approaches outlined above, TAXUD identifies a number of specific limitations to the comparability of the PIT estimations between countries (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]). For the most part, these limitations affect the allocation of income to capital and social transfers and pensions.

For example, there are some countries for which not all taxable pensions or social benefits can be identified from tax return data or where the revenue impact of tax allowances cannot be calculated. Joint income declarations also pose a challenge where each spouse receives the bulk of their income from different sources. Further complexity arises from variation within the same country with respect to whether income, especially capital income, is taxed at source or within the framework of the individual tax return.

Disaggregating PIT revenue in OECD countries by income source: Key findings

For this Special Feature, *Revenue Statistics* data on PIT revenue has been disaggregated according to the source of individual income for 29 OECD countries, although Japan was only able to estimate the share allocable to employed labour income. This section begins by examining the disaggregation of PIT revenue for each country in 2023 before analysing changes in the respective shares between 2011 and 2023. The disaggregation is shown both as a percentage of total PIT revenue and as a share of GDP in each country to assess both the relative importance of each income source within total PIT revenue and its macroeconomic weight.

The analysis in this section does not include an ‘OECD average’ indicator for the composition of PIT revenue that would be analogous to the average OECD tax structure shown in Chapter 1 of this Report as not all OECD countries were able to disaggregate their PIT revenue for this exercise.

Disaggregating PIT revenue by income source

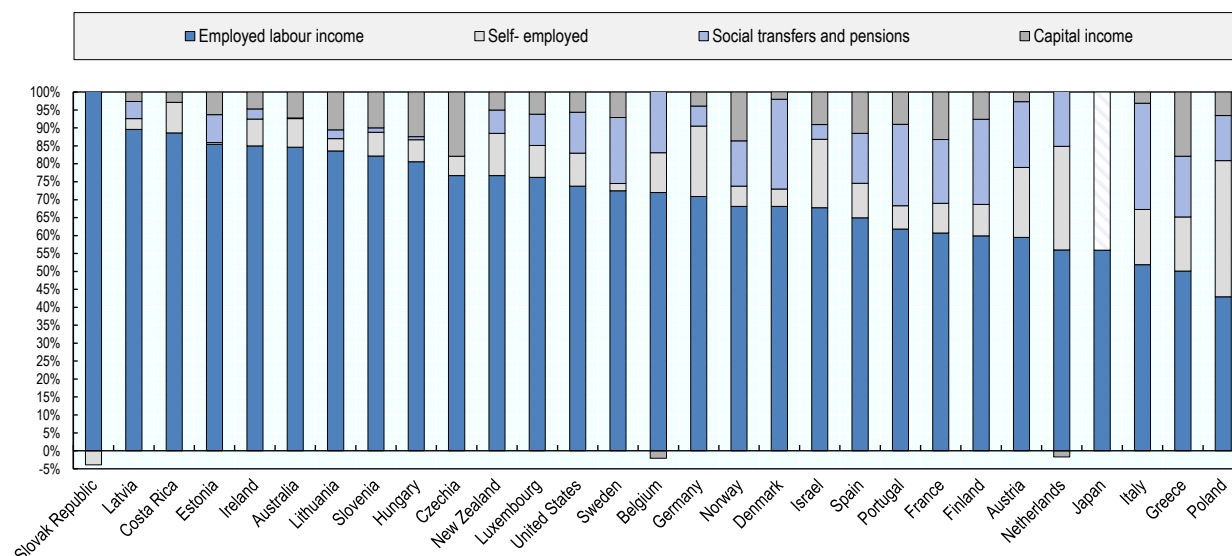
As shown in Figure 2.3, employed-labour income was the largest source of PIT revenue in 2023 across the 29 countries, although its share varies between them. At the top of the range is the Slovak Republic, where employed labour contributed more than 100% of total PIT revenue in 2023⁸; in a further eight countries, employed labour accounted for over 80% of total PIT revenue. In 15 countries, revenue from employed-labour income amounted to between 60% and 80% of total PIT revenue, while in five countries revenue summed to between 40% and 60% of the total.⁹

In 11 of the 28 countries that provided a full disaggregation, PIT on income from social transfers and pensions was the second-largest component of total PIT revenue. This income source amounted to over 20% of PIT revenue in Italy (29.6%), Denmark (25%), Finland (23.7%) and Portugal (22.7%) and was

above 15% in an additional six countries. Social transfers and pensions generated less than 5% of PIT revenue in ten countries.

Figure 2.3. PIT revenue by source as share of total PIT revenue, 2023

Percentage of PIT



Note: Data for the United States is from 2022 and shows the breakdown of revenue from federal income tax. Due to methodological constraints, Japan was only able to estimate the share of employed-labour income.

Source: (OECD, 2025^[8]); (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).

StatLink  <https://stat.link/sm21rq>

Income from self-employment was the second-largest source of PIT revenue in 10 countries, amounting to at least 15% of the total in Poland (37.9%), the Netherlands (28.9%),¹⁰ Germany (19.6%), Austria (19.5%), Italy (15.4%) and Greece (15.1%). Self-employed income accounted for less than 5% of PIT revenue in six countries.

Capital income was the second-largest income source for seven countries and contributed at least 10% of total PIT revenue in eight countries. The highest proportions were observed in Greece, Czechia¹¹ (17.9% of total PIT revenue in both cases), Norway (13.6%) and France (13.2%). In ten countries, capital income accounted for less than 5% of total PIT revenue.

In two cases – Belgium and the Netherlands – a negative figure is recorded for capital income's contribution to PIT revenue. In the case of Belgium, this is because most income from capital does not flow through PIT while some tax expenditures are assigned to the capital income component of the PIT Split. For the Netherlands, the negative figure is a consequence of PIT deductions on mortgage interest payments.

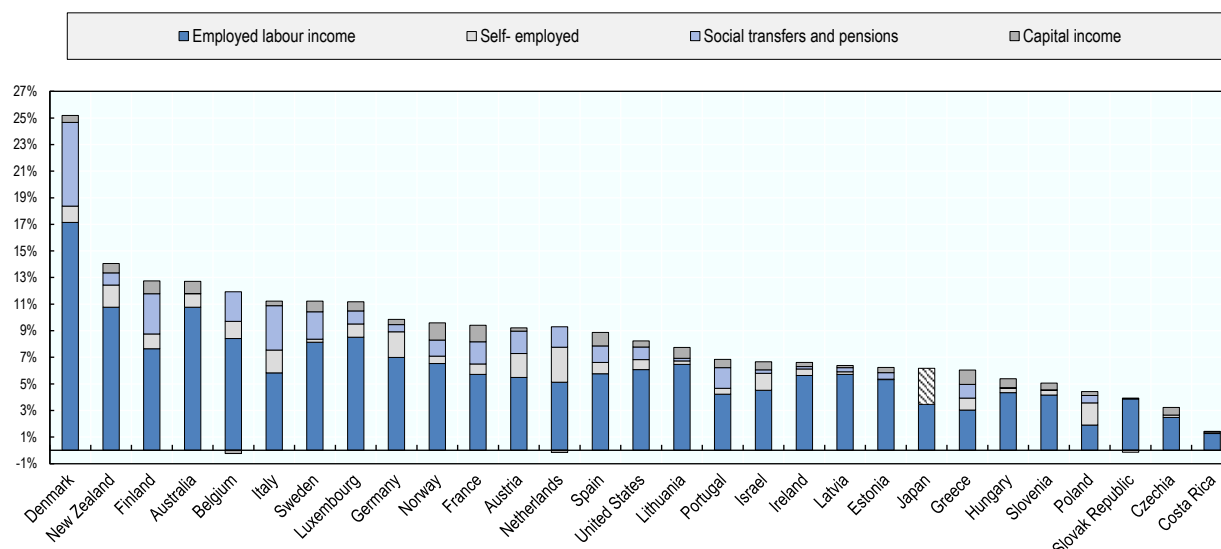
Next, this section shows the decomposition of PIT revenue by the four income sources as a share of GDP. This is calculated by applying the proportions shown above to each country's overall PIT-to-GDP ratio using data shown in Chapter 1 of the Report (Figure 2.4).

In 2023, PIT revenue from employed-labour income as a share of GDP was highest in Denmark (17.1%) and also exceeded 10% in New Zealand (10.8%) and Australia (10.8%). The high level of PIT revenue from employed labour in these countries corresponds to the high effective PIT rates relative to other OECD

countries, as shown in (OECD, 2025^[17]). In 2023, the level of PIT in the overall tax wedge on labour income¹² was the highest across the OECD in these three countries (excluding Iceland, which did not provide disaggregated data on PIT revenue for this Special Feature). Social security contributions (SSCs) in Denmark amounted to 0.1% of GDP while Australia and New Zealand do not levy SSCs.

Figure 2.4. PIT revenue by income source as a share of GDP, 2023

Percentage of GDP



Note: Data for the United States is from 2022 and shows the breakdown of revenue from federal income tax as a share of GDP. Due to methodological constraints, Japan was only able to estimate the share of employed-labour income.

Source: (OECD, 2025^[8]); (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).

StatLink  <https://stat.link/x6jv23>

PIT revenue from employed-labour income exceeded 5% of GDP in a further 16 countries within the sample. On average across the 29 countries, PIT revenue from employed-labour income amounted to 6.0% of GDP, versus an average level of PIT revenue as a share of GDP of 8.6% for the sample.¹³

Denmark also observed the highest level of PIT revenue from social transfers and pensions in 2023, at 6.3% of GDP. Social transfers and pensions also exceeded 2% of GDP in Italy (3.3% of GDP), Finland (3.0%), Belgium (2.2%) and Sweden (2.1%). PIT revenue from self-employment exceeded 2% of GDP in the Netherlands (2.6%) and amounted to at least 1% of GDP in a further 11 countries. Meanwhile, PIT revenue from capital income tended to be lowest, amounting to at least 1.0% of GDP in only five countries with the highest level observed in Norway (1.3% of GDP).

On average across the 28 countries, PIT revenue from social transfers and pensions income amounted to 1.2% of GDP, while PIT revenue from self-employed income and from capital income amounted to 0.9% of GDP and 0.5% of GDP respectively.

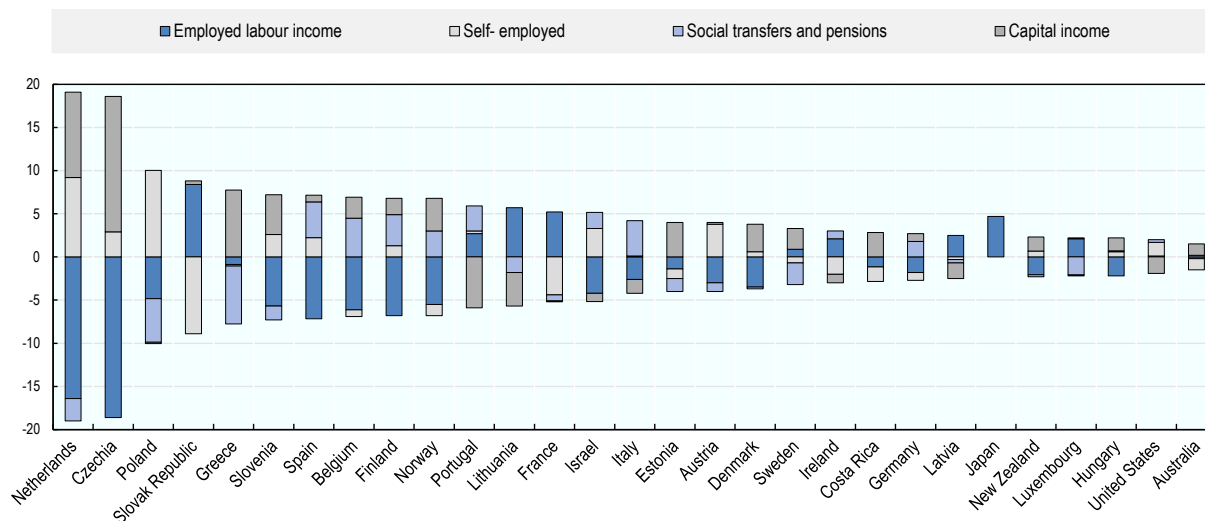
Changes in the composition of PIT revenue over time

The composition of PIT revenue by income source has evolved over the period from 2011 to 2023 (Figure 2.5). As mentioned above, PIT's share in the average OECD tax structure grew over this period,

while revenue from PIT also increased as a share of GDP. Across the 29 countries examined in this Special Feature, PIT revenue rose as a share of GDP in all but six: Belgium, Czechia, Ireland, Norway, Slovenia and Sweden. The 2.4 p.p. fall in PIT revenue as a share of GDP in Ireland contributed to an overall decline of 6.3 p.p. in its tax-to-GDP ratio over this period, which was due to an exceptional GDP increase in 2015.

Figure 2.5. Changes in the composition of PIT revenue, 2011-2023

Difference in p.p. of total PIT revenue share



Note: Comparison for Japan is 2014-2023 and for the United States is 2018-2022. The breakdown of revenue from federal income tax is shown for the United States. Due to methodological constraints, Japan was only able to estimate the share of employed-labour income.

Source: (OECD, 2025^[8]); (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).

StatLink  <https://stat.link/4dqhov>

In a majority of the 28 OECD countries for which the full PIT disaggregation was available, the proportion of PIT revenue derived from employed-labour income declined over this period while the proportion derived from capital income increased. Revenue from self-employment income also increased as a share of total PIT revenue in a majority of countries while the revenue share of social transfers and pensions declined in slightly more countries than it increased.

Overall, revenue from employed-labour income fell as a share of total PIT revenue in 19 countries. In 17 of these, the share of revenue from capital income increased; the only exceptions were Italy and Poland, where both sources of income became less prominent in the PIT mix.

The largest falls in employed-labour income as a share of total PIT revenue occurred in Czechia and the Netherlands, with declines of 18.6 p.p. and 16.4 p.p. respectively.¹⁴ Among the eight countries where employed-labour income rose as a share of total PIT revenue, the largest increases occurred in the Slovak Republic (8.4 p.p.), Lithuania (5.7 p.p.) and France (5.2 p.p.).

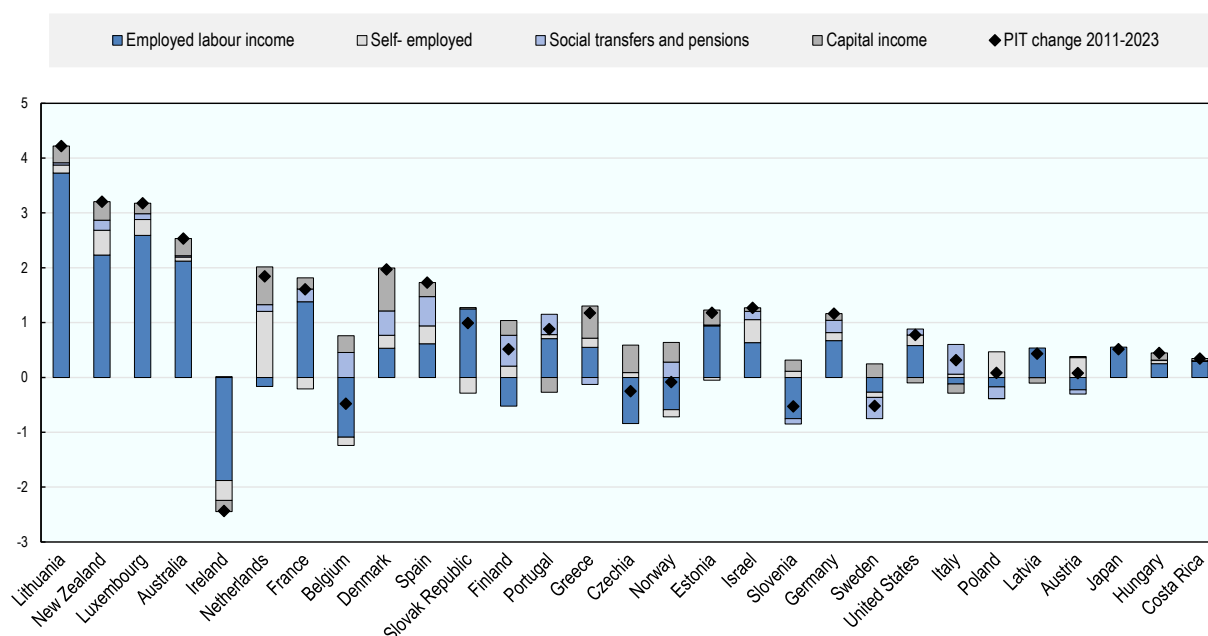
Revenue from capital income rose as a share of total PIT revenue in 18 countries and declined in 10 between 2011 and 2023. The largest increases occurred in Czechia (15.7 p.p.), the Netherlands (9.9 p.p.) and Greece (7.8 p.p.) while the largest declines were seen in Portugal (5.9 p.p.) and Lithuania (3.9 p.p.).

Revenue from self-employment income increased as a share of total PIT revenue in 15 countries and declined in 12. The largest increases occurred in Poland (10.0 p.p.) and the Netherlands (9.2 p.p.)¹⁵ while the largest declines were in the Slovak Republic (8.9 p.p.) and France (4.4 p.p.).

Meanwhile, slightly more countries observed a decline in the share of social transfers and pensions in PIT revenue (13 countries) than observed an increase (12 countries), with the share unchanged in a further three countries. The largest declines in this category occurred in Greece (6.7 p.p.) and Poland (5.0 p.p.) while largest increases were in Belgium (4.5 p.p.), Spain and Italy (both 4.1 p.p.).

Figure 2.6. Changes in PIT revenue by income category, 2011-2023

Difference in p.p. of GDP



Note: Comparison for Japan is 2014-2023 and for the United States is 2018-2022. The breakdown of revenue from federal income tax as a share of GDP is shown for the United States. Due to methodological constraints, Japan was only able to estimate the share of employed-labour income.

Source: (OECD, 2025^[8]); (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).

StatLink  <https://stat.link/7vmadj>

Figure 2.6 decomposes changes in PIT revenue as a share of GDP between 2011 and 2023 according to the four different income categories. PIT revenue from employed-labour income increased as a share of GDP in 18 of the 29 countries between 2011 and 2023, even though (as noted above) the contribution of employed-labour income to total PIT revenue declined in a majority of countries over this period.

This phenomenon attests to the continued (if diminished) prominence of revenue from employed-labour income in the PIT mix: revenue from other income sources – notably capital – increased by more than employed labour income as a proportion of their 2011 level but their increase was generally smaller than the increase in revenue from employed-labour income over this period when measured as a share of GDP.

The increases in PIT revenue from employed-labour income exceeded 2% of GDP in four countries between 2011 and 2023: Lithuania (3.7 p.p.), Luxembourg (2.6 p.p.), New Zealand (2.2 p.p.) and Australia (2.1 p.p.). Nonetheless, the share of employed-labour income in the PIT mix declined in both New Zealand and Australia.

In the 23 countries where PIT revenue increased as a share of GDP between 2011 and 2023, revenue from employed-labour income was the main driver in all but seven countries. In Denmark and Greece, the increase in revenue from capital income exceeded the increase in revenue from employed-labour income

as a share of GDP. In Austria, Finland, Italy, the Netherlands and Poland, PIT revenue from employed-labour income declined as a share of GDP.

The largest declines in PIT revenue from employed-labour income as a share of GDP were in Ireland (1.9 p.p.) and Belgium (1.1 p.p.), although Ireland was one of the relatively small group of countries where revenue from PIT on employed-labour income became a more prominent part of the PIT mix over this period. In six of the 11 countries where PIT from employed-labour income decreased as a share of GDP, overall PIT revenue declined as a share of GDP; in the remaining five countries, revenue from the other sources offset the decline in revenue from employed-labour income, meaning that total PIT revenue increased as a share of GDP.

Meanwhile, PIT revenue from capital income increased as a share of GDP in 22 of the 28 countries between 2011 and 2023, declined in five countries and stayed the same in one. Increases of at least 0.5 p.p. were observed in Greece, Denmark and Czechia.¹⁶ The largest falls in PIT revenue from capital income occurred in Portugal (0.3 p.p.) and Ireland (0.2 p.p.).

PIT revenue from self-employed income rose as a share of GDP in 20 of the 28 countries between 2011 and 2023, while it declined in seven countries and stayed the same in one. The largest increases occurred in the Netherlands (1.2 p.p.), Poland, New Zealand (both 0.5 p.p.) and Israel (0.4 p.p.). In the Netherlands,¹⁷ Poland and Austria, self-employed income was the main driver of the overall increase in PIT revenue. The largest declines in PIT revenue from self-employed income were in Ireland (0.4 p.p.), the Slovak Republic (0.3 p.p.) and France (0.2 p.p.).

PIT revenue from social transfers and pensions rose as a share of GDP in 19 of the 28 countries between 2011 and 2023, declined in five countries and stayed the same in three. Increases of at least 0.5 p.p. were observed in Finland, Italy (both 0.6 p.p.) and Spain (0.5 p.p.). The largest declines were in Sweden (0.4 p.p.) and Poland (0.2 p.p.).

Revenue from social transfers and pensions was the main driver of the increase in overall PIT revenue as a share of GDP over this period in Finland and Italy. It was the only one of the four income categories for which PIT revenue did not decline as a share of GDP in Ireland.

Conclusion

PIT is at the core of the tax systems in OECD countries, yet analysis of this key source of revenue is constrained by a lack of information about the weight of different forms of individual income within PIT revenue. For this edition of *Revenue Statistics*, 29 OECD countries have provided for the first time a disaggregation of their PIT revenue according to four income sources that correspond to different economic factors: employed labour income, capital income, income from self-employment, and social transfers and pensions.

Derived from an approach developed by the European Commission, the data presented in this Special Feature can serve as a basis for detailed examination of PIT systems. In particular, it can facilitate analysis of the drivers of revenue trends and the interaction of PIT revenue with different components of the economy, while also allowing for a greater understanding of the redistributive impact of PIT systems.

The high-level analysis carried out in this chapter shows that employed-labour income accounted for the majority of PIT revenue in 2023 in all 29 countries. The prominence of the other income sources varied across the 28 countries that were able to provide a full disaggregation: in 11 countries, PIT on income from social transfers and pensions was the second-largest component of total PIT revenue, while self-employed income was the second-most important source for 10 countries and capital income was the second-most important source for seven countries.

The relative weight of different forms of income has changed between 2011 and 2023 across the countries examined. Revenue from employed-labour income fell as a share of total PIT revenue in 19 countries over this period, while the share of capital income and self-employed income in total PIT revenue increased in 18 countries and 15 countries respectively. Meanwhile, the share of social transfers and pensions in PIT revenue declined in 13 countries and increased in 12 over this period.

Revenue from employed-labour income nonetheless increased as a share of GDP in 18 of the 29 countries between 2011 and 2023 and was the main driver of increases in overall PIT revenue for all but seven of the 23 countries where PIT revenue rose as a share of GDP over this period. PIT revenue from capital income increased as a share of GDP in 22 of the 28 countries, while revenue from self-employed income and from social transfers and pensions increased in 20 countries and 19 countries respectively.

A deeper analysis of the changes in PIT revenue for these different sources of income is beyond the scope of this Special Feature. However, the trends identified here may be of great significance to OECD countries as they confront major structural changes while also dealing with short- and long-term spending pressures and trying to manage the impact of their tax systems on the distribution of incomes and economic growth. The value of information about the composition of PIT revenue is clear, especially if this is generated through an approach that can be replicated across countries, thereby permitting more-detailed comparative analysis via international revenue classifications.

References

- Acciari, P. and P. Heijmans (2004), *Examination of the macroeconomic implicit tax rate on labour derived by the European Commission*, European Commission, https://taxation-customs.ec.europa.eu/document/download/0c3d49dc-fb97-4d0c-9f57-9072c1c44a4c_en?filename=taxrate_labour.pdf. [10]
- Akgun, O., B. Cournède and J. Fournier (2017), “The effects of the tax mix on inequality and growth”, *OECD Economics Department Working Papers*, No. 1447, OECD Publishing, Paris, <https://doi.org/10.1787/c57eaa14-en>. [4]
- European Commission: Directorate-General for Taxation and Customs Union (2025), *Annual report on taxation 2025 – Review of taxation policies in the EU Member States*, Publications Office of the European Union, <https://doi.org/10.2778/6367826>. [16]
- European Commission: Directorate-General for Taxation and Customs Union (2025), *Data on Taxation Trends*, https://taxation-customs.ec.europa.eu/taxation/economic-analysis/data-taxation-trends_en (accessed on 3 October 2025). [15]
- European Commission: Directorate-General for Taxation and Customs Union (2025), *Data on Taxation Trends - Methodological and explanatory notes*, Publications Office of the European Union, https://taxation-customs.ec.europa.eu/document/download/9392a0fe-fc17-4cb6-b9c9-56e71f21caec_en. [14]
- Genser, B. (2006), “The Dual Income Tax: Implementation and Experience in European Countries”, *Ekonomski pregled*, Vol. 57/3-4, pp. 271-288, <https://hrcak.srce.hr/clanak/12398>. [7]
- Gerber, C. et al. (2018), “Personal Income Tax Progressivity: Trends and Implications”, *IMF Working Papers*, Vol. 246 (2018), <https://doi.org/10.5089/9781484383087.001>. [1]
- Hourani, D. (2023), *The taxation of labour vs. capital income: A focus on high earners*, OECD Publishing, Paris, <https://doi.org/10.1787/04f8d936-en>. [11]
- Hourani, D. and S. Perret (2025), *Taxing capital gains: Country experiences and challenges*, OECD Publishing, Paris, <https://doi.org/10.1787/9e33bd2b-en>. [13]
- Jalles, J. and G. Karras (2025), “Rethinking tax progressivity: a new look at its role in OECD economic growth”, *Int Tax Public Finance*, <https://doi.org/10.1007/s10797-025-09902-y>. [2]
- OECD (2025), *Revenue Statistics 2025: Disentangling Personal Income Tax Revenue in OECD Countries*, OECD Publishing, Paris, <https://doi.org/10.1787/3a264267-en>. [8]
- OECD (2025), *Taxing Wages 2025: Decomposition of Personal Income Taxes and the Role of Tax Reliefs*, OECD Publishing, Paris, <https://doi.org/10.1787/b3a95829-en>. [17]
- OECD (2023), *Revenue Statistics 2023: Tax Revenue Buoyancy in OECD Countries*, OECD Publishing, Paris, <https://doi.org/10.1787/9d0453d5-en>. [9]
- OECD (2017), *Taxation and Skills*, OECD Tax Policy Studies, No. 24, OECD Publishing, Paris, <https://doi.org/10.1787/9789264269385-en>. [3]
- Piketty, T., E. Saez and S. Stantcheva (2014), “Optimal Taxation of Top Labor Incomes: A Tale of Three Elasticities.”, *American Economic Journal: Economic Policy*, Vol. 6(1), pp. 230–7, <https://doi.org/10.1257/pol.6.1.230>. [6]

- Zawisza, T. et al. (2024), "Tax arbitrage through closely held businesses: Implications for OECD tax systems", *OECD Taxation Working Papers*, No. 70, OECD Publishing, Paris, <https://doi.org/10.1787/24b4ed4d-en>. [12]
- Zidar, O. (2019), "Tax Cuts for Whom? Heterogeneous Effects of Income Tax Changes on Growth and Employment", *Journal of Political Economy*, Vol. 127:3, pp. 1437-1472, <https://doi.org/10.1086/701424>. [5]

Notes

¹ The authors are very grateful for the support of colleagues from the European Commission: Directorate-General for Taxation and Customs Union (TAXUD) throughout the production of this Special Feature. This support includes a webinar that was jointly organised by TAXUD and the Secretariat for delegates of Working Party No. 2 (WP2) of the Committee on Fiscal Affairs on 20 June 2025 about the disaggregation of PIT revenue by income source. Nevertheless, analysis contained in this chapter and the views expressed herein can in no way be taken to reflect the official opinion of the European Union. The Secretariat is also very grateful to the WP2 delegates who presented their approach to the PIT Split at the webinar (Ladislav Jelínek from Czechia; Paolo Acciari from Italy; and Remco Mocking from the Netherlands) as well as all those who attended the event.

² This Special Feature focuses on capital *income* taxes specifically; it does not examine taxes on capital, such as taxes on wealth, property or wealth transfer.

³ The other main tax headings are social security contributions (category 2000), taxes on payroll and workforce (category 3000), taxes on property (category 4000), and taxes on goods and services (category 5000).

⁴ In instances where it is not possible to distinguish between sub-categories, the reporting guidelines for *Revenue Statistics* allow countries to report all revenue data under a single sub-category even if a portion of the revenue is derived from another sub-category. Where it is not possible to distinguish between sub-categories 1110 and 1120, countries may report all their revenues under 1100, as has been done by 25 countries for this edition of *Revenue Statistics*.

⁵ There is variation between how countries calculate the PIT Split, even within the same approach. For detailed information about how the EU countries and Norway, please consult pages 44-59 of the Methodological guide (European Commission: Directorate-General for Taxation and Customs Union, 2025^[14]).

⁶ The United States calculated the proportion of individual federal income tax allocable to each of the four sources of income for the period from 2018 to 2022. The analysis for the United States in this Special Feature therefore does not include total PIT revenue reported to *Revenue Statistics*, which also comprises revenue from income tax at the state and local level.

⁷ For countries such as Belgium that apply the time-shifted cash method to record PIT revenue in national accounts (and in *Revenue Statistics*), data for the PIT Split does not fully match the revenue data reported in national accounts and, hence, in *Revenue Statistics*. The PIT Split is compiled when the standard return and assessment procedure for a given income year is completed. This permits the PIT Split to remain unaffected by issues regarding the timing and method of tax payments (earned income withholding, advance payments or assessment payments). As such, the PIT Split approximates full accrual but it takes more than 1.5 years before the split is available (e.g. for Belgium the split for 2023 only became available in September 2025). The time lags in national accounts reporting are much shorter due to the use of time-shifted cash (instead of full accrual). With the time-shifted cash method, tax receipts from withholdings and advance payments are aggregated with assessment balances which to a large extent do not relate to the same income year. Moreover, it may take several years to settle disputes related to PIT payments. With the time-shifted cash method, the receipts resulting from disputes and regular annual assessments are

recorded when the assessments are determined, which may be months or even years after the year in which the underlying income was earned.

⁸ The Slovak Republic explained its methodology for calculating the PIT Split as follows: The Ministry of Finance split total PIT revenues into employed labour, self-employment, and capital shares by combining aggregate tax figures with individual-receipt data. Three aggregates were observed separately: (1) withholding tax, (2) PIT on employed-labour income, and (3) PIT on self-employment and other sources. The first two aggregates directly feed into the capital and employed-labour categories, respectively. The third aggregate was apportioned between capital and self-employment income using microdata: individual tax bases were summed by income type, and the capital-income share of that aggregate was derived from the ratio of capital to total income bases. The capital share of PIT is then calculated as withholding tax plus the capital share of the self-employment/other aggregate; the self-employment share is the remainder. Social transfers and pensions are tax-exempt, so their PIT share is zero.

⁹ The share of employed-labour income in the Netherlands fell from 64.2% in total PIT revenue in 2022 to 56.0% of total PIT revenue in 2023, while the share of PIT revenue from self-employment rose from 21.9% to 28.9% over the same period. This shift in the structure of PIT revenue was a result of closely held businesses distributing profits to themselves in anticipation of a tax reform in 2024. The once-off nature of the change to the proportions of employed-labour income and self-employed income within overall PIT revenue should be borne in mind when considering the PIT Split for 2023 and the analysis of changes in the structure of PIT revenue between 2011 and 2023 elsewhere in this Special Feature.

¹⁰ See Note 9.

¹¹ The results shown for Czechia and other EU countries in this Special Feature should be treated with caution due to a slight difference in the reporting of revenue data between *Revenue Statistics* and the European Commission's Directorate-General for Taxation and Customs Union. In *Revenue Statistics*, only the transfer component of tax credits is added to tax income, whereas the European Commission includes both the transfer and expenditure components. Further information regarding the treatment of tax credits for income taxation within *Revenue Statistics* for OECD Member countries can be found in the section "Non-wastable Tax Credits" in Chapter 1 of this report.

¹² The tax wedge is an indicator of the effective tax burden levied on the total labour costs for a hypothetical worker in full-time employment. The indicator includes PIT, SSCs paid by employers and employees and the cash transfers received by the government. The results shown here refer to the tax wedge of a single worker without children earning the average wage in each country.

¹³ These averages include only federal income tax for the United States, not state or local PIT revenue.

¹⁴ See Note 9.

¹⁵ See Note 9.

¹⁶ In addition, revenue from capital income in the Netherlands changed from -0.8% of GDP to -0.2% of GDP between 2011 and 2023.

¹⁷ See Note 8.

3 Tax levels and tax structures, 1965-2024

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

In all the following tables, the symbol (..) indicates not available or not applicable. The main series in this chapter cover a selection of years between 1990 and 2024. A complete series is available online. Data for 1955 and 1960 (for nineteen OECD countries) are provided in Part V of the 1998 edition of this Report.

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

Box 3.1. Treatment of capital transfers

Footnotes to Tables 3.1 to 3.18 refer to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted directly from the specific taxes to which they relate, except for France, where the capital transfer has been allocated between tax headings in proportion to their tax revenues at the level of government against which these transfers were recorded.

Countries reporting capital transfers include:

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

Table 3.1. Total tax revenue as % of GDP

	1965	1990	2000	2007	2010	2015	2021	2022	2023	2024p
Australia	20.6	28.0	30.4	29.4	25.1	27.8	29.2	29.3	29.9	..
Austria	33.6	39.5	42.5	40.8	41.3	43.7	43.5	43.0	42.6	43.4
Belgium ¹	30.8	41.4	43.8	42.9	42.9	44.2	42.2	41.6	41.9	42.6
Canada	25.0	35.1	34.7	32.5	31.0	32.8	34.8	33.9	34.8	34.9
Chile	..	16.8	18.7	22.8	19.7	20.5	22.3	23.9	20.6	20.5
Colombia	..	11.3	15.7	19.3	18.1	19.9	19.2	19.6	22.1	19.9
Costa Rica	..	22.4	21.1	23.1	22.1	22.9	24.8	25.2	24.9	24.8
Czechia	..	..	32.2	34.1	31.9	32.9	33.7	33.2	33.2	34.0
Denmark ¹	29.1	44.3	46.8	46.5	44.8	46.5	47.5	42.1	44.0	45.2
Estonia	..	..	31.1	31.0	33.0	33.3	33.8	32.9	33.6	35.2
Finland	30.0	42.9	45.8	41.4	40.6	43.8	43.5	43.4	42.8	42.2
France ¹	33.9	41.5	43.7	42.9	42.2	45.4	45.1	45.9	43.9	43.5
Germany	31.7	34.8	36.0	35.1	35.2	37.3	39.1	38.7	37.3	38.0
Greece	17.4	25.5	34.7	32.3	32.4	37.2	39.4	41.0	38.9	39.8
Hungary	..	..	38.5	39.2	36.9	38.6	33.6	35.1	35.0	34.4
Iceland	24.9	29.5	35.4	38.0	31.9	35.0	34.5	34.9	35.9	36.9
Ireland	24.5	32.4	30.8	30.8	27.7	22.4	20.1	20.3	21.3	21.7
Israel	..	..	34.0	33.2	30.1	31.0	32.5	32.9	29.8	30.9
Italy	24.5	36.2	40.1	41.5	41.7	43.0	42.1	42.0	41.5	42.8
Japan	17.3	27.7	25.3	27.2	26.2	30.2	33.9	34.5	33.7	..
Korea	..	17.9	20.2	22.8	21.5	22.6	27.9	29.7	26.9	25.3
Latvia	..	..	30.0	29.7	29.2	30.9	32.0	32.8	32.5	34.9
Lithuania ¹	..	..	30.8	30.0	28.8	29.0	32.0	31.7	32.1	33.1
Luxembourg ¹	27.3	34.7	37.0	35.7	35.7	34.8	38.3	39.2	39.8	41.5
Mexico	..	11.5	10.9	11.5	12.3	15.4	16.7	16.8	17.7	18.3
Netherlands	30.4	39.6	36.9	35.5	35.4	36.5	38.3	38.1	39.3	38.5
New Zealand	25.0	36.2	32.5	33.9	30.2	31.5	34.4	32.6	33.7	32.9
Norway	29.4	40.4	41.8	42.0	41.7	38.3	41.3	43.3	41.6	40.2
Poland ¹	..	..	32.7	34.6	31.4	32.3	36.3	34.1	34.9	36.6
Portugal	15.7	26.5	30.9	31.9	30.4	34.5	35.1	35.9	35.3	35.1
Slovak Republic	..	..	33.7	29.2	27.9	32.4	34.8	35.1	35.1	35.6
Slovenia ¹	..	..	37.9	38.2	38.4	38.1	38.5	37.6	36.4	38.3
Spain	14.3	31.6	33.1	36.3	31.1	33.5	37.4	36.8	36.4	36.7
Sweden	31.0	48.8	50.0	45.0	43.1	42.9	43.1	42.9	41.7	41.4
Switzerland ¹	16.0	23.2	27.0	25.5	25.8	27.0	28.0	26.6	26.9	27.2
Türkiye	10.6	14.5	23.5	22.9	24.7	25.0	22.9	20.9	23.2	24.0
United Kingdom	30.1	32.9	32.7	33.0	32.0	31.9	34.2	35.2	35.0	34.4
United States	23.6	26.0	28.3	26.7	23.4	26.1	26.8	28.0	25.6	25.6
OECD Average²	24.9	30.8	32.9	32.9	31.5	32.9	34.0	34.0	33.7	34.1

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

2. Calculated by applying the unweighted average percentage change for 2024 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2023.

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

	1965	1990	2000	2007	2010	2015	2021	2022	2023	2024p
Australia	5.6	90.9	124.5	290.2	327.2	346.1	511.2	522.0	530.4	..
Austria	..	68.7	83.4	158.0	160.9	165.7	209.1	203.3	220.2	232.0
Belgium ¹	..	89.4	103.8	202.1	206.4	204.0	252.8	246.7	270.1	282.9
Canada	14.2	209.3	262.7	477.3	501.5	510.9	703.8	742.1	756.0	783.1
Chile	..	5.8	14.6	39.4	42.8	49.7	70.4	72.0	69.2	67.6
Colombia	..	5.1	14.7	39.8	51.8	58.4	61.1	67.9	80.9	83.1
Costa Rica	..	1.3	3.2	6.2	8.3	13.0	16.1	17.4	21.6	23.7
Czechia	..	..	20.0	64.9	67.4	62.3	97.9	100.2	114.7	117.9
Denmark ¹	3.0	61.2	76.8	148.9	144.4	140.3	192.8	168.3	178.0	191.8
Estonia	..	..	1.8	7.0	6.4	7.8	12.6	12.6	13.9	15.2
Finland	..	49.6	57.7	106.1	101.2	102.1	128.1	121.7	126.1	126.1
France ¹	..	550.7	594.3	1139.9	1117.7	1108.0	1336.7	1281.6	1340.3	1373.6
Germany	..	577.4	708.5	1222.8	1219.4	1277.6	1700.9	1624.1	1701.5	1781.5
Greece	..	14.6	43.6	101.4	96.0	72.3	86.0	89.7	94.8	102.4
Hungary	..	..	18.2	55.0	48.7	48.4	61.5	62.2	74.7	76.5
Iceland	0.1	2.0	3.2	8.3	4.4	6.2	9.0	10.2	11.4	12.3
Ireland	0.7	15.6	30.9	83.3	61.5	67.6	106.5	111.1	120.8	132.2
Israel	..	..	46.4	61.4	72.1	94.2	159.2	172.8	152.8	166.8
Italy	..	336.6	460.5	922.2	894.2	792.8	918.4	883.9	962.0	1017.9
Japan	17.1	903.7	1263.7	1241.8	1509.1	1350.0	1712.8	1489.9	1426.0	..
Korea	..	52.6	120.6	278.2	255.9	348.0	541.2	535.3	494.2	473.7
Latvia	..	..	1.9	8.8	6.9	8.1	12.2	12.5	13.9	15.2
Lithuania ¹	..	..	3.8	12.0	10.5	12.1	21.5	22.5	25.6	28.1
Luxembourg ¹	..	4.7	7.9	18.4	20.0	20.9	33.1	31.7	35.3	38.7
Mexico	..	36.3	81.1	126.5	135.8	186.4	219.6	245.9	318.0	338.7
Netherlands	..	132.6	154.1	302.8	302.1	283.3	403.5	398.4	445.8	468.2
New Zealand	1.4	16.4	18.1	47.1	44.9	56.8	88.9	83.0	87.0	86.8
Norway	2.4	48.5	71.7	169.0	179.9	148.8	208.1	258.1	201.1	194.4
Poland ¹	..	..	56.6	148.6	150.3	154.9	250.2	237.1	283.9	335.2
Portugal	..	18.8	36.7	76.6	72.5	68.6	90.0	92.2	103.1	110.1
Slovak Republic	..	..	9.8	25.3	25.4	28.9	42.0	40.7	46.9	50.4
Slovenia ¹	..	..	6.5	18.3	18.3	16.3	23.7	22.5	25.2	27.9
Spain	..	131.6	197.7	536.5	444.8	404.5	546.7	532.5	589.7	633.0
Sweden	7.7	127.7	131.5	220.6	212.6	215.3	272.5	246.5	241.5	250.2
Switzerland ¹	2.6	61.6	75.5	125.4	154.6	187.1	228.0	220.6	240.6	254.5
Türkiye	1.3	30.2	64.4	155.8	191.6	215.7	187.9	190.0	259.6	317.0
United Kingdom	30.6	359.3	543.9	1019.0	796.5	934.7	1075.9	1095.0	1178.3	1252.3
United States	167.0	1552.4	2900.5	3868.6	3517.1	4772.7	6353.3	7293.8	7105.9	7481.4
OECD Average	19.5	191.5	221.4	356.1	346.9	382.6	498.6	514.7	525.3	..

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

Table 3.3. Tax revenue of main headings as % of GDP, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ³	6000 Others	Memorandum item: supranational revenues
Australia	18.5	0.0	1.5	2.9	6.9	0.0	..
Austria	12.8	14.9	2.7	0.5	11.6	0.2	0.2
Belgium ¹	15.6	12.9	0.0	3.1	10.3	0.0	0.4
Canada	17.7	5.2	0.8	3.4	7.6	0.0	..
Chile	7.2	1.2	0.0	1.3	11.2	-0.3	..
Colombia	8.8	1.6	0.3	1.6	8.7	1.0	..
Costa Rica	5.3	8.9	1.5	0.5	8.3	0.5	..
Czechia	7.7	15.1	0.0	0.2	10.3	0.0	0.1
Denmark ¹	29.3	0.1	0.3	1.7	12.4	0.2	0.1
Estonia	8.1	11.9	0.0	0.2	13.4	0.0	0.1
Finland	15.6	12.4	0.0	1.4	13.3	0.0	0.2
France ¹	11.8	14.5	1.9	3.5	11.3	0.9	0.2
Germany	12.1	14.3	0.0	0.9	10.0	0.0	0.2
Greece	9.3	11.2	0.0	2.5	15.8	0.0	0.2
Hungary	7.6	9.9	0.6	0.7	16.0	0.1	0.1
Iceland	18.5	3.0	0.3	2.2	11.5	0.4	..
Ireland	11.2	3.3	0.2	1.0	5.6	0.0	0.2
Israel	11.1	5.0	0.9	3.2	9.7	0.0	..
Italy	14.3	12.3	0.0	2.2	11.3	1.4	0.2
Japan	10.9	13.2	0.0	2.7	6.8	0.1	..
Korea	9.2	7.9	0.1	3.1	6.1	0.5	..
Latvia	7.8	10.3	0.0	0.7	13.7	0.0	0.2
Lithuania ¹	10.4	10.2	0.0	0.3	11.2	0.0	0.2
Luxembourg ¹	16.0	11.1	0.0	3.4	9.2	0.0	0.3
Mexico	7.9	2.4	0.5	0.4	6.2	0.3	..
Netherlands	14.1	12.3	0.0	1.3	11.5	0.1	0.4
New Zealand	19.9	0.0	0.0	2.0	11.8	0.0	..
Norway	21.6	9.2	0.1	1.2	9.6	0.0	..
Poland ¹	7.0	13.2	0.6	1.1	12.9	0.0	0.2
Portugal	10.2	10.3	0.0	1.4	13.2	0.1	0.2
Slovak Republic	7.8	14.9	0.0	0.4	11.9	0.0	0.1
Slovenia ¹	7.4	15.6	0.0	0.5	12.8	0.0	0.1
Spain	11.8	12.6	0.0	2.3	9.7	0.0	0.2
Sweden	14.8	9.0	5.3	0.8	11.8	0.0	0.1
Switzerland ¹	12.8	6.7	0.0	2.1	5.2	0.1	..
Türkiye	5.6	6.1	0.0	0.7	10.6	0.2	..
United Kingdom ²	13.9	6.7	0.1	3.7	10.6	0.0	..
United States	12.4	6.0	0.0	2.9	4.2	0.0	..
OECD Average	12.2	8.8	0.5	1.7	10.4	0.2	0.2

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.
3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

Table 3.4. Tax revenue of main headings as % of total tax revenue, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ³	6000 Others	Memorandum item: supranational revenues
Australia	62.1	0.0	5.1	9.7	23.1	0.0	..
Austria	30.0	35.1	6.3	1.1	27.2	0.4	0.4
Belgium ¹	37.3	30.8	0.0	7.4	24.5	0.0	0.9
Canada	51.0	14.9	2.2	9.9	21.9	0.1	..
Chile	35.1	5.6	0.0	6.5	54.2	-1.5	..
Colombia	40.1	7.3	1.4	7.4	39.5	4.3	..
Costa Rica	21.2	35.7	5.9	1.9	33.4	1.9	..
Czechia	23.1	45.5	0.0	0.5	30.9	0.0	0.4
Denmark ¹	66.6	0.2	0.6	3.9	28.2	0.5	0.3
Estonia	24.1	35.5	0.0	0.5	39.9	0.0	0.4
Finland	36.5	29.1	0.0	3.3	31.1	0.1	0.4
France ¹	26.8	33.2	4.4	7.9	25.8	2.0	0.5
Germany	32.4	38.4	0.0	2.5	26.7	0.0	0.5
Greece	23.9	28.8	0.0	6.5	40.7	0.0	0.5
Hungary	21.8	28.3	1.6	2.1	45.8	0.4	0.4
Iceland	51.6	8.4	0.7	6.1	32.1	1.0	..
Ireland	52.6	15.6	0.9	4.6	26.3	0.0	0.8
Israel	37.0	16.7	3.1	10.7	32.4	0.0	..
Italy	34.5	29.6	0.0	5.4	27.3	3.3	0.5
Japan	32.3	39.1	0.0	8.2	20.2	0.2	..
Korea	34.2	29.2	0.3	11.5	22.6	2.0	..
Latvia	23.8	31.7	0.0	2.3	42.2	0.0	0.5
Lithuania ¹	32.5	31.6	0.0	0.9	34.9	0.0	0.5
Luxembourg ¹	40.2	28.0	0.0	8.6	23.2	0.1	0.8
Mexico	44.5	13.5	3.0	2.0	35.1	1.9	..
Netherlands	35.9	31.3	0.0	3.2	29.2	0.3	1.0
New Zealand	59.0	0.0	0.0	5.9	35.1	0.0	..
Norway	51.9	22.2	0.1	2.8	23.0	0.0	..
Poland ¹	20.1	37.8	1.6	3.3	37.0	0.1	0.5
Portugal	29.1	29.1	0.0	4.0	37.5	0.4	0.4
Slovak Republic	22.1	42.6	0.0	1.2	34.1	0.0	0.4
Slovenia ¹	20.4	42.9	0.1	1.5	35.1	0.0	0.4
Spain	32.4	34.7	0.0	6.2	26.8	0.0	0.7
Sweden	35.4	21.5	12.6	2.0	28.4	0.1	0.3
Switzerland ¹	47.7	24.8	0.0	7.6	19.4	0.5	..
Türkiye	24.0	26.5	0.0	3.0	45.6	0.9	..
United Kingdom ²	39.8	19.1	0.4	10.5	30.2	0.0	..
United States	48.5	23.5	0.1	11.3	16.6	0.0	..
OECD Average	36.4	25.5	1.3	5.1	31.2	0.5	0.5

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

Table 3.5. Tax revenue of main headings as % of GDP, 2024p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ³	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria	13.0	15.6	2.8	0.4	11.4	0.2	0.1
Belgium ¹	16.5	13.1	0.0	3.2	9.8	0.0	0.3
Canada	17.9	5.3	0.8	3.4	7.6	0.0	..
Chile	7.5	1.2	0.0	1.3	11.0	-0.4	..
Colombia	6.9	1.7	0.3	1.6	8.4	0.9	..
Costa Rica	4.9	9.0	1.5	0.5	8.4	0.5	..
Czechia	8.0	15.7	0.0	0.3	10.0	0.0	0.1
Denmark ¹	30.9	0.1	0.3	1.4	12.3	0.2	0.1
Estonia	8.9	12.2	0.0	0.1	13.9	0.0	0.1
Finland	15.7	11.8	0.0	1.5	13.3	0.0	0.1
France ¹	11.5	14.7	2.0	3.4	11.1	0.8	0.1
Germany	12.2	14.9	0.0	0.9	10.0	0.0	0.1
Greece	10.1	11.6	0.0	2.6	15.5	0.0	0.2
Hungary	7.3	10.1	0.6	0.7	15.6	0.1	0.1
Iceland	18.5	3.0	0.3	2.3	12.5	0.4	..
Ireland	11.6	3.4	0.2	0.9	5.6	0.0	0.1
Israel	11.5	5.0	0.9	3.0	10.5	0.0	..
Italy	15.0	12.5	0.0	2.3	11.5	1.5	0.1
Japan	10.7	..	0.0	2.7	6.8	0.1	..
Korea	7.9	7.7	0.1	3.0	6.1	0.6	..
Latvia	9.1	11.0	0.0	0.7	14.1	0.0	0.2
Lithuania ¹	10.6	10.7	0.0	0.3	11.5	0.0	0.2
Luxembourg ¹	17.8	10.7	0.0	3.3	9.7	0.0	0.0
Mexico	7.9	2.5	0.6	0.3	6.6	0.3	..
Netherlands	14.1	12.0	0.0	1.2	11.1	0.1	0.3
New Zealand	19.1	0.0	0.0	2.2	11.6	0.0	..
Norway	19.8	9.4	0.1	1.2	9.8	0.0	..
Poland ¹	7.4	14.1	0.6	1.2	11.8	1.5	0.2
Portugal	9.9	10.5	0.0	1.3	13.3	0.1	0.1
Slovak Republic	8.1	15.6	0.0	0.5	11.4	0.0	0.1
Slovenia ¹	8.0	16.9	0.0	0.7	12.7	0.0	0.1
Spain	12.0	12.7	0.0	2.2	9.7	0.0	0.2
Sweden	15.1	9.0	5.3	0.8	11.2	0.0	0.1
Switzerland ¹	13.0	6.7	0.0	2.1	5.3	0.1	..
Türkiye	5.6	7.0	0.0	0.7	10.4	0.3	..
United Kingdom ²	14.2	6.1	0.1	3.7	10.2	0.0	..
United States	12.6	6.0	0.0	2.9	4.1	0.0	..

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.
3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

Table 3.6. Tax revenue of main headings as % of total tax revenue, 2024p

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services ³	6000 Others	Memorandum item: supranational revenues
Australia	..	..	..	..	..	..	..
Austria	30.0	36.0	6.4	1.0	26.3	0.4	0.3
Belgium ¹	38.6	30.8	0.0	7.5	23.0	0.0	0.7
Canada	51.3	15.1	2.2	9.6	21.6	0.1	..
Chile	36.4	5.8	0.0	6.2	53.6	-2.0	..
Colombia	34.6	8.5	1.6	8.3	42.3	4.6	..
Costa Rica	19.8	36.4	6.0	1.9	33.9	1.9	..
Czechia	23.7	46.1	0.0	0.8	29.4	0.0	0.4
Denmark ¹	68.4	0.2	0.6	3.1	27.3	0.4	0.3
Estonia	25.3	34.7	0.0	0.4	39.5	0.0	0.3
Finland	37.1	27.8	0.0	3.5	31.5	0.1	0.2
France ¹	26.6	33.8	4.6	7.8	25.5	1.8	0.2
Germany	32.2	39.1	0.0	2.4	26.2	0.0	0.3
Greece	25.5	29.2	0.0	6.4	39.0	0.0	0.4
Hungary	21.3	29.3	1.7	2.1	45.4	0.3	0.3
Iceland	50.2	8.1	0.7	6.3	33.8	1.0	..
Ireland	53.4	15.5	0.9	4.3	25.8	0.0	0.5
Israel	37.3	16.1	2.9	9.8	34.0	0.0	..
Italy	35.1	29.2	0.0	5.3	27.0	3.4	0.3
Japan	..	..	..	..	..	..	..
Korea	31.2	30.2	0.3	11.7	24.1	2.3	..
Latvia	26.0	31.4	0.0	2.1	40.5	0.0	0.4
Lithuania ¹	32.1	32.2	0.0	0.9	34.8	0.0	0.5
Luxembourg ¹	42.8	25.9	0.0	7.9	23.3	0.1	0.1
Mexico	43.4	13.7	3.0	1.7	36.2	1.9	..
Netherlands	36.5	31.3	0.0	3.2	28.8	0.3	0.9
New Zealand	58.0	0.0	0.0	6.6	35.4	0.0	..
Norway	49.2	23.4	0.1	3.0	24.3	0.0	..
Poland ¹	20.3	38.5	1.6	3.2	32.1	4.2	0.5
Portugal	28.2	29.9	0.0	3.8	37.8	0.3	0.3
Slovak Republic	22.8	43.8	0.0	1.4	32.0	0.0	0.4
Slovenia ¹	20.8	44.0	0.1	1.8	33.2	0.0	0.4
Spain	32.8	34.6	0.0	6.1	26.5	0.0	0.4
Sweden	36.5	21.6	12.8	2.0	27.0	0.1	0.3
Switzerland ¹	47.7	24.6	0.0	7.6	19.6	0.5	..
Türkiye	23.3	29.1	0.0	2.9	43.6	1.1	..
United Kingdom ²	41.5	17.7	0.4	10.9	29.6	0.0	..
United States	49.0	23.4	0.1	11.4	16.1	0.0	..

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.
2. Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.
3. The figures in category 5000 include supranational revenues, which are also presented separately under the Supranational heading.

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

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	16.0	17.6	14.3	18.3	18.5	57.1	57.9	56.7	62.3	62.1
Austria	10.1	11.9	11.4	13.2	12.8	25.5	28.1	27.7	30.7	30.0
Belgium ¹	15.3	16.9	14.7	15.6	15.6	36.9	38.6	34.2	37.5	37.3
Canada	17.0	17.4	14.5	17.4	17.7	48.6	50.1	46.6	51.4	51.0
Chile	3.9	4.4	7.5	10.5	7.2	23.2	23.3	38.2	43.7	35.1
Colombia	3.4	3.6	4.8	6.5	8.8	29.9	23.2	26.6	33.2	40.1
Costa Rica	2.3	2.8	3.8	5.4	5.3	10.0	13.2	17.1	21.5	21.2
Czechia	..	7.3	6.4	7.3	7.7	..	22.8	20.2	22.0	23.1
Denmark ¹	27.0	28.7	27.6	27.1	29.3	61.1	61.4	61.7	64.5	66.6
Estonia	..	7.7	6.6	7.9	8.1	..	24.8	20.0	24.1	24.1
Finland	16.8	19.7	14.4	16.0	15.6	39.2	43.1	35.5	36.9	36.5
France ¹	6.7	10.8	9.6	12.5	11.8	16.1	24.8	22.7	27.4	26.8
Germany	11.3	10.9	9.9	12.7	12.1	32.4	30.1	28.0	33.0	32.4
Greece	5.1	9.3	7.1	8.4	9.3	19.9	26.8	22.0	20.5	23.9
Hungary	..	9.4	7.6	7.0	7.6	..	24.3	20.7	19.9	21.8
Iceland	8.7	14.1	14.1	17.8	18.5	29.7	39.8	44.2	51.0	51.6
Ireland	12.3	13.4	11.1	10.7	11.2	38.0	43.6	40.1	52.8	52.6
Israel	..	13.4	8.7	12.2	11.1	..	39.4	29.0	37.1	37.0
Italy	13.2	13.3	13.6	13.8	14.3	36.5	33.3	32.5	32.8	34.5
Japan	13.9	8.8	7.9	11.2	10.9	50.2	34.8	30.2	32.5	32.3
Korea	5.9	5.8	6.0	11.1	9.2	32.8	28.8	28.0	37.4	34.2
Latvia	..	7.2	7.3	7.4	7.8	..	23.9	25.0	22.7	23.8
Lithuania ¹	..	8.3	4.6	9.9	10.4	..	27.0	16.1	31.2	32.5
Luxembourg ¹	13.9	13.5	12.9	14.9	16.0	40.2	36.5	36.2	38.1	40.2
Mexico	3.9	3.9	4.9	7.7	7.9	34.0	36.0	39.8	46.1	44.5
Netherlands	12.8	9.6	9.9	12.5	14.1	32.3	25.9	27.9	32.7	35.9
New Zealand	21.6	19.5	16.2	19.0	19.9	59.6	60.0	53.8	58.2	59.0
Norway	14.2	18.9	19.7	26.4	21.6	35.0	45.2	47.2	61.0	51.9
Poland ¹	..	6.7	6.3	7.2	7.0	..	20.4	20.1	21.2	20.1
Portugal	6.8	9.1	8.1	10.2	10.2	25.7	29.4	26.7	28.6	29.1
Slovak Republic	..	6.9	5.2	8.2	7.8	..	20.5	18.8	23.3	22.1
Slovenia ¹	..	6.8	7.5	7.5	7.4	..	18.1	19.4	20.0	20.4
Spain	9.7	9.3	8.7	11.5	11.8	30.6	28.1	28.0	31.4	32.4
Sweden	20.3	21.4	15.4	15.4	14.8	41.6	42.7	35.7	36.0	35.4
Switzerland ¹	10.8	11.8	11.8	12.5	12.8	46.8	43.8	45.7	46.9	47.7
Türkiye	4.9	6.9	5.3	5.8	5.6	33.5	29.5	21.3	27.5	24.0
United Kingdom	12.9	12.9	12.0	13.3	13.9	39.3	39.6	37.4	37.8	39.8
United States	11.8	14.2	9.9	14.6	12.4	45.2	50.1	42.3	52.1	48.5
OECD Average	11.5	11.4	10.2	12.3	12.2	36.2	33.9	32.2	36.5	36.4

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	12.1	11.4	9.7	11.9	12.7	43.0	37.7	38.7	40.5	42.6
Austria	8.3	9.3	9.1	9.4	9.2	20.9	21.8	22.0	22.0	21.6
Belgium ¹	13.2	13.8	12.1	11.7	11.7	32.0	31.4	28.2	28.2	27.9
Canada	14.3	12.8	10.9	12.1	12.5	40.8	36.8	35.0	35.8	35.9
Chile	0.9	1.4	1.3	2.5	1.9	5.6	7.6	6.8	10.5	9.3
Colombia	0.2	0.8	1.0	1.4	1.5	1.8	4.9	5.3	7.0	7.0
Costa Rica	..	..	1.0	1.5	1.4	..	..	4.6	6.1	5.7
Czechia	..	4.2	3.3	3.0	3.2	..	12.9	10.2	9.2	9.7
Denmark ¹	24.0	24.6	23.3	23.3	25.2	54.2	52.6	52.0	55.5	57.2
Estonia	..	6.8	5.3	6.3	6.2	..	22.0	16.0	19.1	18.6
Finland	14.9	14.0	12.0	13.0	12.7	34.7	30.6	29.5	29.9	29.8
France ¹	4.4	7.9	7.6	9.7	9.4	10.7	18.1	17.9	21.1	21.5
Germany	9.6	9.1	8.4	10.4	9.8	27.6	25.3	23.9	27.0	26.4
Greece	3.6	4.5	4.0	5.6	6.0	14.1	13.0	12.4	13.6	15.5
Hungary	..	7.2	6.4	5.3	5.4	..	18.6	17.4	15.2	15.4
Iceland	7.9	12.3	11.6	13.8	13.5	26.9	34.7	36.4	39.6	37.7
Ireland	10.7	9.8	8.8	6.3	6.6	33.1	31.9	31.6	31.3	31.1
Israel	..	9.8	5.4	7.1	6.7	..	28.9	17.9	21.6	22.3
Italy	9.5	10.1	11.2	10.7	11.2	26.3	25.3	26.8	25.5	27.0
Japan	7.7	5.3	4.9	6.5	6.2	27.8	21.1	18.6	18.8	18.3
Korea	3.6	3.0	3.1	6.1	5.3	20.0	14.6	14.2	20.5	19.8
Latvia	..	5.6	6.3	6.3	6.4	..	18.7	21.6	19.2	19.6
Lithuania ¹	..	7.6	3.6	7.6	7.7	..	24.8	12.6	23.9	24.1
Luxembourg ¹	8.3	6.8	7.4	10.5	11.2	24.1	18.5	20.9	26.7	28.1
Mexico	..	..	2.2	3.6	3.7	..	..	18.3	21.6	21.1
Netherlands	9.8	5.6	7.6	7.7	9.1	24.7	15.1	21.5	20.3	23.3
New Zealand	17.3	14.0	11.4	13.6	14.0	48.0	43.1	37.7	41.6	41.7
Norway	10.5	10.1	9.9	8.1	9.6	26.1	24.2	23.7	18.7	23.0
Poland ¹	..	4.3	4.4	4.5	4.4	..	13.2	13.9	13.1	12.7
Portugal	4.2	5.3	5.4	6.9	6.8	15.9	17.0	17.6	19.3	19.4
Slovak Republic	..	3.3	2.6	3.8	3.8	..	9.9	9.3	10.8	10.8
Slovenia ¹	..	5.6	5.6	5.2	5.1	..	14.7	14.6	13.8	13.9
Spain	6.9	6.4	6.9	8.9	8.9	21.7	19.3	22.1	24.1	24.4
Sweden	18.8	17.7	12.1	12.0	11.2	38.5	35.4	28.1	28.0	26.9
Switzerland ¹	7.5	7.9	8.2	8.3	8.4	32.3	29.4	31.8	31.3	31.2
Türkiye	3.9	5.2	3.5	2.4	2.6	26.8	22.2	14.0	11.3	11.3
United Kingdom	9.7	9.5	9.1	10.1	10.5	29.4	29.0	28.5	28.6	30.2
United States	9.8	11.9	8.1	12.4	10.2	37.7	42.2	34.8	44.3	40.0
OECD Average	9.3	8.5	7.2	8.1	8.2	27.6	24.1	22.0	23.5	23.7

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

Table 3.9. Taxes on corporate income (1200) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	4.0	6.1	4.5	6.4	5.8	14.1	20.2	17.9	21.8	19.5
Austria	1.4	2.0	1.9	3.4	3.3	3.6	4.6	4.5	7.9	7.7
Belgium ¹	2.0	3.1	2.5	3.8	3.9	4.8	7.2	5.9	9.3	9.3
Canada	2.5	4.2	3.2	4.8	4.8	7.0	12.2	10.5	14.2	13.8
Chile	2.1	2.1	4.0	5.7	5.2	12.4	11.2	20.4	23.7	25.3
Colombia	1.6	2.6	3.8	5.0	7.2	13.9	16.7	20.7	25.4	32.4
Costa Rica	..	..	2.3	2.7	2.6	..	..	10.3	10.5	10.6
Czechia	..	3.2	3.2	4.3	4.4	..	9.9	10.0	12.9	13.3
Denmark ¹	1.6	3.2	2.3	3.4	3.7	3.6	6.8	5.2	8.1	8.4
Estonia	..	0.9	1.3	1.6	1.9	..	2.8	4.0	5.0	5.6
Finland	1.9	5.7	2.4	3.0	2.9	4.5	12.5	6.0	7.0	6.7
France ¹	2.2	2.9	2.0	2.8	2.3	5.3	6.7	4.8	6.2	5.4
Germany	1.7	1.7	1.5	2.3	2.2	4.8	4.8	4.2	6.0	6.0
Greece	1.4	4.1	2.6	2.5	2.9	5.5	11.9	7.9	6.0	7.4
Hungary	..	2.2	1.2	1.7	2.2	..	5.7	3.3	4.7	6.4
Iceland	0.8	1.2	0.9	2.6	3.3	2.8	3.3	2.7	7.3	9.3
Ireland	1.6	3.6	2.4	4.3	4.6	4.9	11.7	8.5	21.5	21.5
Israel	..	3.2	2.6	4.4	3.7	..	9.5	8.6	13.4	12.3
Italy	3.6	2.2	2.3	2.7	2.7	10.0	5.6	5.5	6.3	6.6
Japan	6.2	3.5	3.0	4.7	4.7	22.4	13.7	11.6	13.7	13.9
Korea	2.3	2.9	3.0	5.0	3.9	12.8	14.1	13.8	16.8	14.4
Latvia	..	1.6	1.0	1.1	1.4	..	5.2	3.4	3.5	4.2
Lithuania ¹	..	0.7	1.0	2.3	2.7	..	2.2	3.5	7.3	8.4
Luxembourg ¹	5.6	6.7	5.4	4.5	4.8	16.1	18.0	15.3	11.4	12.1
Mexico	..	..	1.8	3.9	3.9	..	..	14.4	23.0	22.0
Netherlands	3.0	4.0	2.3	4.7	5.0	7.5	10.9	6.4	12.5	12.7
New Zealand	2.3	4.0	3.7	4.5	4.3	6.5	12.4	12.2	13.7	12.6
Norway	3.6	8.8	9.8	18.3	12.0	9.0	21.0	23.5	42.2	28.8
Poland ¹	..	2.4	2.0	2.8	2.6	..	7.3	6.2	8.1	7.5
Portugal	2.1	3.7	2.7	3.3	3.4	8.0	11.9	9.0	9.2	9.7
Slovak Republic	..	2.6	2.4	4.1	3.6	..	7.6	8.7	11.7	10.3
Slovenia ¹	..	1.2	1.9	2.3	2.3	..	3.0	4.8	6.2	6.4
Spain	2.8	2.9	1.8	2.7	2.9	8.8	8.8	5.9	7.2	8.0
Sweden	1.5	3.6	3.3	3.5	3.6	3.1	7.3	7.6	8.0	8.5
Switzerland ¹	1.7	2.4	2.6	3.1	3.4	7.3	8.8	10.1	11.8	12.7
Türkiye	1.0	1.7	1.8	3.4	3.0	6.7	7.3	7.3	16.1	12.8
United Kingdom	3.3	3.5	2.8	3.2	3.4	9.9	10.6	8.9	9.1	9.7
United States	2.0	2.2	1.8	2.2	2.2	7.5	7.9	7.5	7.7	8.6
OECD Average	2.4	3.1	2.7	3.9	3.8	8.3	9.5	9.0	12.0	11.9

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	13.0	14.5	14.2	14.8	14.9	32.8	34.0	34.4	34.4	35.1
Belgium ¹	13.7	13.5	13.9	12.6	12.9	33.2	30.8	32.4	30.3	30.8
Canada	4.3	4.7	4.6	4.7	5.2	12.1	13.6	14.9	13.8	14.9
Chile	1.5	1.4	1.3	1.0	1.2	9.0	7.3	6.8	4.1	5.6
Colombia	0.9	2.6	2.1	1.6	1.6	7.9	16.3	11.7	8.3	7.3
Costa Rica	6.5	6.4	7.3	8.8	8.9	28.9	30.4	33.1	34.8	35.7
Czechia	..	14.2	14.3	15.2	15.1	..	44.3	44.8	45.9	45.5
Denmark ¹	0.0	0.6	0.1	0.1	0.1	0.0	1.4	0.3	0.2	0.2
Estonia	..	10.9	12.2	11.4	11.9	..	35.1	36.9	34.5	35.5
Finland	11.0	11.6	12.0	12.0	12.4	25.6	25.2	29.7	27.6	29.1
France ¹	18.3	15.6	16.0	14.8	14.5	44.1	35.8	37.9	32.3	33.2
Germany	13.0	14.1	13.5	14.2	14.3	37.5	39.0	38.5	36.8	38.4
Greece	7.7	10.5	11.1	12.1	11.2	30.2	30.3	34.2	29.6	28.8
Hungary	..	11.3	11.6	9.8	9.9	..	29.4	31.4	28.0	28.3
Iceland	0.9	2.7	3.7	2.9	3.0	3.1	7.7	11.7	8.4	8.4
Ireland	4.6	3.7	5.1	3.1	3.3	14.1	11.9	18.2	15.1	15.6
Israel	..	5.0	5.1	5.0	5.0	..	14.6	16.8	15.3	16.7
Italy	11.9	11.4	12.9	12.8	12.3	32.9	28.4	31.0	30.4	29.6
Japan	7.3	8.9	10.8	13.3	13.2	26.5	35.2	41.1	38.6	39.1
Korea	1.8	3.4	5.0	7.6	7.9	10.1	16.7	23.3	25.6	29.2
Latvia	..	10.0	8.8	10.0	10.3	..	33.3	30.0	30.5	31.7
Lithuania ¹	..	9.9	11.8	9.8	10.2	..	32.2	41.1	30.9	31.6
Luxembourg ¹	9.6	9.7	10.3	10.8	11.1	27.5	26.1	29.0	27.5	28.0
Mexico	1.9	2.0	2.0	2.3	2.4	16.8	18.0	16.2	13.8	13.5
Netherlands	14.8	14.3	12.9	12.5	12.3	37.4	38.7	36.3	32.9	31.3
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	10.6	8.8	9.3	7.5	9.2	26.2	21.0	22.3	17.3	22.2
Poland ¹	..	12.8	10.8	12.7	13.2	..	39.2	34.4	37.1	37.8
Portugal	7.2	7.9	8.6	10.2	10.3	27.2	25.6	28.3	28.3	29.1
Slovak Republic	..	13.9	11.9	14.7	14.9	..	41.4	42.6	41.8	42.6
Slovenia ¹	..	15.0	15.9	16.1	15.6	..	39.7	41.5	42.7	42.9
Spain	11.2	11.5	11.8	12.5	12.6	35.4	34.9	37.9	34.1	34.7
Sweden	13.3	12.7	10.8	8.9	9.0	27.2	25.5	25.1	20.8	21.5
Switzerland ¹	5.4	6.5	6.1	6.6	6.7	23.3	24.2	23.7	24.8	24.8
Türkiye	2.9	4.4	6.1	5.1	6.1	19.7	18.7	24.9	24.4	26.5
United Kingdom	5.6	5.5	6.1	7.1	6.7	17.0	16.8	18.9	20.1	19.1
United States	6.7	6.7	6.1	6.0	6.0	25.6	23.6	26.1	21.4	23.5
OECD Average	7.1	8.4	8.6	8.7	8.8	21.8	24.9	26.5	24.8	25.5

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	1.7	1.4	1.3	1.4	1.5	6.1	4.5	5.2	4.7	5.1
Austria	2.4	2.7	2.8	2.7	2.7	6.0	6.4	6.9	6.3	6.3
Belgium ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Canada	0.8	0.7	0.6	0.7	0.8	2.3	2.1	2.1	2.1	2.2
Chile	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Colombia	0.0	0.7	0.7	0.3	0.3	0.0	4.2	4.1	1.5	1.4
Costa Rica	1.4	1.3	1.3	1.4	1.5	6.4	6.3	5.9	5.7	5.9
Czechia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Denmark ¹	0.3	0.2	0.2	0.3	0.3	0.7	0.4	0.5	0.6	0.6
Estonia	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Finland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France ¹	0.8	1.1	1.4	2.0	1.9	1.9	2.5	3.4	4.3	4.4
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.2	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0
Hungary	..	1.4	0.4	0.7	0.6	..	3.6	1.1	2.0	1.6
Iceland	1.0	0.0	0.2	0.3	0.3	3.5	0.1	0.5	0.7	0.7
Ireland	0.4	0.0	0.2	0.2	0.2	1.3	0.0	0.7	0.9	0.9
Israel	..	1.2	1.1	1.0	0.9	..	3.6	3.8	2.9	3.1
Italy	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
Japan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea	0.1	0.0	0.1	0.1	0.1	0.4	0.2	0.2	0.3	0.3
Latvia	..	0.0	0.0	0.0	0.0	..	0.0	0.1	0.0	0.0
Lithuania ¹	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Luxembourg ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mexico	0.2	0.2	0.3	0.5	0.5	1.8	1.5	2.2	2.9	3.0
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Norway	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.1
Poland ¹	..	0.2	0.3	0.6	0.6	..	0.7	0.8	1.6	1.6
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovak Republic	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Slovenia ¹	..	1.5	0.1	0.0	0.0	..	4.1	0.2	0.1	0.1
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Sweden	1.2	2.1	3.0	5.2	5.3	2.5	4.2	7.0	12.1	12.6
Switzerland ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Türkiye	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.4	0.4
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
OECD Average	0.4	0.4	0.4	0.5	0.5	1.2	1.2	1.2	1.3	1.3

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	2.5	2.7	2.4	2.7	2.9	9.0	8.8	9.4	9.3	9.7
Austria	1.1	0.6	0.5	0.6	0.5	2.7	1.3	1.3	1.4	1.1
Belgium ¹	1.6	2.1	3.1	3.2	3.1	3.8	4.7	7.2	7.7	7.4
Canada	3.5	3.3	3.8	3.5	3.4	10.0	9.5	12.3	10.4	9.9
Chile	1.0	1.3	0.8	1.3	1.3	6.2	7.0	4.0	5.5	6.5
Colombia	0.2	1.0	1.6	1.5	1.6	2.2	6.6	8.7	7.8	7.4
Costa Rica	0.3	0.2	0.3	0.5	0.5	1.3	0.9	1.5	2.0	1.9
Czechia	..	0.5	0.4	0.2	0.2	..	1.4	1.3	0.5	0.5
Denmark ¹	1.9	1.6	1.8	1.7	1.7	4.3	3.3	4.1	4.1	3.9
Estonia	..	0.4	0.3	0.2	0.2	..	1.2	1.1	0.5	0.5
Finland	1.1	1.1	1.1	1.5	1.4	2.4	2.4	2.7	3.3	3.3
France ¹	2.6	3.0	3.5	3.7	3.5	6.3	6.8	8.4	8.1	7.9
Germany	1.2	0.8	0.8	1.1	0.9	3.4	2.3	2.3	2.8	2.5
Greece	1.2	2.7	1.7	2.7	2.5	4.6	7.7	5.2	6.6	6.5
Hungary	..	0.7	1.1	0.8	0.7	..	1.7	3.1	2.3	2.1
Iceland	2.5	2.8	2.2	2.2	2.2	8.4	7.9	7.0	6.3	6.1
Ireland	1.5	1.8	1.4	1.0	1.0	4.6	5.7	5.1	4.7	4.6
Israel	..	3.2	3.4	4.0	3.2	..	9.5	11.1	12.2	10.7
Italy	0.8	1.9	2.0	2.4	2.2	2.3	4.7	4.8	5.7	5.4
Japan	2.6	2.7	2.6	2.7	2.7	9.4	10.5	9.7	7.9	8.2
Korea	2.1	2.5	2.4	3.5	3.1	11.8	12.4	11.3	11.9	11.5
Latvia	..	1.1	0.9	0.8	0.7	..	3.8	3.0	2.5	2.3
Lithuania ¹	..	0.5	0.4	0.3	0.3	..	1.5	1.3	0.9	0.9
Luxembourg ¹	2.9	4.0	2.5	3.7	3.4	8.4	10.7	7.0	9.5	8.6
Mexico	0.2	0.2	0.3	0.4	0.4	1.9	1.8	2.3	2.1	2.0
Netherlands	1.4	1.9	1.4	1.5	1.3	3.7	5.3	3.8	3.9	3.2
New Zealand	2.5	1.7	2.0	1.9	2.0	6.8	5.3	6.6	5.8	5.9
Norway	1.2	0.9	1.1	1.0	1.2	2.9	2.2	2.6	2.2	2.8
Poland ¹	..	1.4	1.3	1.2	1.1	..	4.3	4.2	3.4	3.3
Portugal	0.7	1.1	1.1	1.5	1.4	2.7	3.7	3.6	4.3	4.0
Slovak Republic	..	0.6	0.4	0.4	0.4	..	1.8	1.4	1.2	1.2
Slovenia ¹	..	0.6	0.6	0.6	0.5	..	1.7	1.6	1.6	1.5
Spain	1.7	2.1	2.1	2.5	2.3	5.5	6.5	6.6	6.8	6.2
Sweden	1.7	1.7	1.0	0.9	0.8	3.5	3.3	2.4	2.2	2.0
Switzerland ¹	2.1	2.6	2.0	2.1	2.1	8.9	9.7	7.7	8.0	7.6
Türkiye	0.3	0.7	1.0	0.7	0.7	2.3	3.2	4.1	3.5	3.0
United Kingdom	2.7	3.7	3.8	4.0	3.7	8.2	11.4	12.0	11.3	10.5
United States	3.1	2.9	3.1	2.9	2.9	11.7	10.3	13.5	10.3	11.3
OECD Average	1.7	1.7	1.6	1.8	1.7	5.5	5.3	5.4	5.3	5.1

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

Table 3.13. Taxes on goods and services (5000) as % of GDP and as % of total tax revenue

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	7.8	8.7	7.2	7.0	6.9	27.8	28.8	28.8	23.8	23.1
Austria	12.5	12.5	11.9	11.6	11.6	31.6	29.4	28.8	26.9	27.2
Belgium ¹	10.8	11.3	11.2	10.2	10.3	26.1	25.9	26.1	24.5	24.5
Canada	9.1	8.4	7.4	7.5	7.6	25.8	24.2	24.0	22.2	21.9
Chile	10.6	11.9	10.1	11.4	11.2	62.9	63.8	51.3	47.8	54.2
Colombia	6.1	7.3	8.2	8.8	8.7	53.8	46.3	45.1	44.8	39.5
Costa Rica	10.2	9.9	8.9	8.2	8.3	45.5	46.7	40.3	32.6	33.4
Czechia	..	10.1	10.8	10.5	10.3	..	31.5	33.8	31.5	30.9
Denmark ¹	15.0	15.7	14.9	12.8	12.4	33.9	33.5	33.4	30.5	28.2
Estonia	..	12.1	13.9	13.5	13.4	..	38.8	42.1	41.0	39.9
Finland	14.0	13.4	13.0	13.9	13.3	32.5	29.2	32.0	32.0	31.1
France ¹	11.8	11.5	11.2	12.0	11.3	28.4	26.3	26.5	26.1	25.8
Germany	9.3	10.3	11.0	10.6	10.0	26.7	28.5	31.2	27.4	26.7
Greece	11.4	12.2	12.5	17.8	15.8	44.5	35.2	38.6	43.3	40.7
Hungary	..	15.6	16.0	16.7	16.0	..	40.6	43.3	47.5	45.8
Iceland	15.1	15.6	11.3	11.4	11.5	51.3	44.1	35.5	32.6	32.1
Ireland	13.6	12.0	9.9	5.4	5.6	41.9	38.8	35.8	26.4	26.3
Israel	..	11.2	11.8	10.7	9.7	..	32.9	39.2	32.4	32.4
Italy	10.1	11.3	11.2	11.7	11.3	28.0	28.1	26.9	27.8	27.3
Japan	3.8	4.9	4.9	7.2	6.8	13.7	19.3	18.7	20.8	20.2
Korea	7.9	7.7	7.2	6.7	6.1	44.3	38.4	33.7	22.7	22.6
Latvia	..	11.7	12.2	14.5	13.7	..	39.0	41.9	44.3	42.2
Lithuania ¹	..	12.1	11.9	11.7	11.2	..	39.4	41.5	37.0	34.9
Luxembourg ¹	8.2	9.8	9.9	9.7	9.2	23.6	26.6	27.6	24.8	23.2
Mexico	5.1	4.6	4.7	5.5	6.2	44.0	41.7	38.0	32.8	35.1
Netherlands	10.5	10.9	11.2	11.5	11.5	26.4	29.7	31.5	30.1	29.2
New Zealand	12.1	11.3	12.0	11.7	11.8	33.6	34.7	39.6	36.0	35.1
Norway	14.5	13.3	11.7	8.4	9.6	35.9	31.7	27.9	19.5	23.0
Poland ¹	..	11.6	12.7	12.5	12.9	..	35.3	40.3	36.5	37.0
Portugal	11.7	12.7	12.5	13.8	13.2	44.2	41.1	41.0	38.4	37.5
Slovak Republic	..	12.2	10.4	11.8	11.9	..	36.3	37.2	33.7	34.1
Slovenia ¹	..	13.8	14.3	13.4	12.8	..	36.5	37.2	35.5	35.1
Spain	9.0	10.1	8.6	10.2	9.7	28.4	30.5	27.5	27.7	26.8
Sweden	12.2	12.1	12.8	12.3	11.8	25.0	24.2	29.7	28.8	28.4
Switzerland ¹	4.8	6.0	5.8	5.3	5.2	20.9	22.2	22.5	19.9	19.4
Türkiye	4.1	9.9	11.8	9.1	10.6	27.9	42.0	47.7	43.6	45.6
United Kingdom	10.2	10.5	10.2	10.7	10.6	31.0	32.2	31.7	30.4	30.2
United States	4.5	4.5	4.2	4.5	4.2	17.5	16.0	18.1	16.2	16.6
OECD Average	9.9	10.8	10.6	10.6	10.4	33.7	33.9	34.1	31.6	31.2

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

	% of GDP					% of total tax revenue				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Australia	0.0	3.4	3.3	3.4	3.3	0.0	11.1	13.1	11.5	11.1
Austria	8.2	7.9	7.7	7.9	7.9	20.8	18.7	18.7	18.4	18.6
Belgium ¹	6.8	7.1	7.0	6.4	6.3	16.4	16.1	16.2	15.4	15.0
Canada	0.0	3.2	4.2	4.6	4.8	0.0	9.2	13.7	13.6	13.8
Chile	6.3	7.8	7.6	9.3	8.6	37.4	41.8	38.5	39.0	41.6
Colombia	2.6	4.3	5.3	6.2	6.0	22.6	27.6	29.3	31.8	27.3
Costa Rica	4.1	4.8	4.6	4.9	4.9	18.1	22.8	21.0	19.4	19.5
Czechia	..	5.9	6.5	7.6	7.5	..	18.3	20.5	22.9	22.5
Denmark ¹	8.3	9.1	9.3	9.3	9.1	18.8	19.5	20.8	22.0	20.8
Estonia	..	8.4	8.5	9.1	9.1	..	27.1	25.9	27.7	27.0
Finland	8.3	8.0	8.3	9.4	9.2	19.3	17.4	20.4	21.7	21.5
France ¹	7.7	7.3	6.8	7.5	7.3	18.4	16.6	16.0	16.3	16.6
Germany	5.8	6.6	6.9	7.3	6.9	16.6	18.4	19.6	19.0	18.5
Greece	6.3	6.6	7.1	9.0	8.8	24.6	18.9	22.0	21.9	22.5
Hungary	..	8.6	8.5	10.1	9.4	..	22.5	23.0	28.9	26.7
Iceland	8.4	10.1	7.3	8.2	8.6	28.4	28.5	22.8	23.4	24.0
Ireland	6.6	7.0	6.0	3.7	3.9	20.4	22.9	21.7	18.2	18.2
Israel	..	7.2	7.3	7.4	6.5	..	21.0	24.3	22.5	21.9
Italy	5.3	6.2	6.0	6.9	6.5	14.7	15.5	14.4	16.5	15.7
Japan	1.2	2.3	2.5	5.2	4.9	4.4	9.1	9.6	15.1	14.7
Korea	3.3	3.4	3.8	4.5	4.1	18.7	17.0	17.5	15.3	15.3
Latvia	..	7.1	6.8	10.1	9.5	..	23.7	23.4	30.9	29.3
Lithuania ¹	..	7.5	7.9	8.4	8.0	..	24.4	27.4	26.4	25.0
Luxembourg ¹	4.2	4.9	6.2	6.6	6.1	12.1	13.2	17.3	16.9	15.4
Mexico	3.0	2.7	3.6	4.1	4.3	26.1	24.7	29.4	24.7	24.2
Netherlands	6.5	6.4	6.6	7.1	7.2	16.5	17.3	18.7	18.6	18.4
New Zealand	8.1	8.1	9.3	9.9	9.8	22.4	24.9	30.7	30.3	29.2
Norway	7.6	8.2	7.7	6.5	7.4	18.7	19.7	18.5	15.0	17.8
Poland ¹	..	6.9	7.6	7.2	7.3	..	21.0	24.2	21.1	20.9
Portugal	5.2	7.6	7.6	9.4	8.9	19.6	24.6	25.0	26.2	25.3
Slovak Republic	..	6.9	6.1	7.7	8.0	..	20.4	21.8	21.8	22.7
Slovenia ¹	..	8.6	8.1	8.3	8.1	..	22.7	21.2	22.1	22.2
Spain	5.0	5.8	5.1	6.8	6.4	15.7	17.7	16.5	18.6	17.6
Sweden	7.3	8.2	9.1	9.5	9.0	14.9	16.4	21.1	22.1	21.6
Switzerland ¹	2.7	3.5	3.3	3.1	3.1	11.5	13.0	12.7	11.6	11.6
Türkiye	2.7	5.7	5.4	5.0	5.5	18.3	24.2	21.7	24.0	23.6
United Kingdom	5.5	5.9	6.1	7.2	7.2	16.9	18.1	18.9	20.5	20.6
United States	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
OECD Average	5.1	6.3	6.3	7.0	6.8	17.0	19.6	20.5	20.8	20.5

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2023	1975	1995	2023	1975	1995	2023	1975	1995	2023	1975	1995	2023
Federal countries															
Australia	..	..	..	20.3	21.9	24.1	4.0	5.4	4.9	1.1	1.0	0.9	0.0	0.0	0.0
Austria	..	0.2	0.2	18.9	26.8	27.7	3.9	0.7	0.8	4.5	1.7	1.3	9.2	12.0	12.6
Belgium ¹	0.6	0.4	0.4	25.4	25.8	21.9	..	0.8	4.1	1.7	2.0	2.0	11.2	13.8	13.5
Canada	..	..	..	14.8	13.5	15.0	10.1	12.8	13.2	3.1	3.4	2.9	3.1	4.8	3.6
Germany	0.4	0.2	0.2	11.5	11.4	10.6	7.6	7.8	8.8	3.1	2.7	3.3	11.7	14.1	14.3
Mexico	..	..	..	..	7.1	14.2	..	0.3	0.8	..	0.1	0.3	..	2.1	2.4
Switzerland ¹	..	..	..	6.7	7.9	9.0	5.9	6.0	6.9	4.4	4.4	4.3	4.8	6.7	6.7
United States	..	..	..	11.2	11.0	10.6	4.8	5.3	5.3	3.6	3.5	3.7	5.0	6.7	6.0
<i>Unweighted average</i>	0.5	0.3	0.2	15.5	15.7	16.7	6.1	4.9	5.6	3.1	2.4	2.3	6.4	7.5	7.4
Regional countries															
Colombia ²	..	..	..	..	10.1	17.0	..	0.9	1.0	..	1.4	2.5	..	3.6	1.6
Spain ²	..	0.2	0.2	8.6	16.0	15.1	..	1.6	5.8	0.8	2.7	2.9	8.5	10.8	12.4
Unitary countries															
Chile	..	..	..	..	16.3	17.9	..	..	..	..	1.2	1.8	..	0.7	0.9
Costa Rica	..	..	..	..	12.4	15.0	..	..	..	..	0.3	0.7	..	6.2	9.2
Czechia	..	..	0.1	..	19.8	17.6	..	..	..	..	0.3	0.3	..	14.2	15.1
Denmark ¹	0.4	0.2	0.1	26.2	31.8	32.0	..	..	..	11.1	14.6	11.9	0.0	0.0	0.0
Estonia	..	..	0.1	..	29.5	27.8	..	..	..	..	0.3	0.2	..	5.2	5.5
Finland	..	0.2	0.2	20.3	20.7	25.4	..	..	..	8.5	9.9	4.8	7.4	13.7	12.4
France ¹	0.2	0.3	0.2	18.1	18.2	13.1	..	..	..	2.7	4.7	6.3	14.3	19.5	24.2
Greece	..	0.2	0.2	12.7	19.0	26.5	..	..	..	0.7	0.6	0.9	5.6	8.9	11.3
Hungary	..	..	0.1	..	25.9	23.2	..	..	..	..	1.0	2.0	..	13.7	9.7
Iceland	..	..	..	23.2	23.5	25.9	..	..	..	5.3	6.2	10.0	0.0	0.0	0.0
Ireland	0.6	0.5	0.2	21.6	26.4	17.8	..	..	..	2.0	0.8	0.3	3.6	4.0	2.9
Israel	..	..	..	..	26.8	22.3	..	..	..	..	2.4	2.5	..	4.7	5.0
Italy	..	0.1	0.2	13.0	24.1	24.6	..	..	..	0.2	2.1	4.5	11.2	12.1	12.3
Japan	..	..	..	9.0	10.5	13.0	..	..	..	5.1	6.4	7.5	5.7	8.5	13.2
Korea	..	..	..	12.7	12.5	14.3	..	..	..	1.5	3.4	4.7	0.1	2.2	7.9
Latvia	..	..	0.2	..	14.0	17.0	..	..	..	..	6.0	5.4	..	11.3	10.0
Lithuania ¹	..	..	0.2	..	19.7	21.4	..	..	..	..	0.6	0.3	..	7.2	10.2
Luxembourg ¹	0.2	0.2	0.3	20.7	23.9	27.0	..	..	..	2.2	2.3	1.7	9.4	9.6	10.8
Netherlands	0.6	0.5	0.4	22.2	20.8	25.3	..	..	..	0.4	1.2	1.2	14.5	14.7	12.3
New Zealand	..	..	..	28.0	33.7	31.5	..	..	..	2.3	1.9	2.2	0.0	0.0	0.0
Norway	..	..	..	19.7	22.9	36.4	..	..	..	8.7	7.9	5.3	10.5	8.8	0.0
Poland ¹	..	..	0.2	..	22.3	17.9	..	..	..	..	3.1	3.6	..	11.0	13.3
Portugal	..	0.2	0.2	12.3	21.4	23.6	..	..	..	0.0	1.6	2.0	6.5	6.0	9.5
Slovak Republic	..	..	0.1	..	24.4	19.7	..	..	..	..	0.5	0.6	..	14.1	14.6
Slovenia ¹	..	..	0.1	..	21.8	20.3	..	..	..	..	0.4	0.5	..	16.9	15.4
Sweden	..	0.2	0.1	19.7	21.2	21.5	..	..	..	11.2	14.0	14.9	7.5	9.8	5.1
Türkiye	..	..	..	..	12.3	15.0	..	..	..	..	2.1	2.1	..	2.0	6.1
United Kingdom	0.3	0.3	..	24.1	22.7	26.6	..	..	..	3.8	1.1	1.7	6.0	5.2	6.7
<i>Unweighted average</i>	0.4	0.3	0.2	19.0	21.4	22.1	..	..	..	4.1	3.5	3.6	6.4	8.2	8.7

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

Table 3.16. Main central government taxes as % of total tax revenues of central government, 2023

	1000 Income & profits	2000 Social security ³	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	76.9	0.0	0.3	0.0	22.8	0.0
Austria	45.4	7.5	5.2	1.0	40.5	0.4
Belgium ¹	57.6	0.0	0.0	1.9	40.4	0.0
Canada	73.5	6.9	0.0	0.0	19.6	0.0
Germany	45.0	0.0	0.0	0.4	54.7	0.0
Mexico	55.5	0.0	0.0	0.0	42.9	1.6
Switzerland ¹	44.8	0.0	0.0	1.9	53.2	0.1
United States	92.9	0.0	0.0	1.2	5.9	0.0
<i>Unweighted average</i>	61.4	1.8	0.7	0.8	35.0	0.3
Regional countries						
Colombia ²	52.1	0.0	1.9	5.5	40.0	0.4
Spain ²	46.1	1.6	0.0	0.5	51.8	0.1
Unitary countries						
Chile	40.5	1.2	0.0	2.9	57.1	-1.7
Costa Rica	35.1	7.8	0.0	0.9	53.0	3.1
Czechia	43.5	0.0	0.0	0.0	56.5	0.0
Denmark ¹	58.3	0.2	0.8	1.6	38.4	0.7
Estonia	29.1	23.3	0.0	0.0	47.6	0.0
Finland	45.7	0.0	0.0	2.5	51.7	0.1
France ¹	47.5	2.1	4.5	7.3	37.5	1.0
Greece	35.1	0.1	0.0	6.6	58.2	0.0
Hungary	32.9	2.0	2.4	2.0	60.1	0.5
Iceland	41.0	11.6	1.0	1.2	43.7	1.4
Ireland	62.8	1.9	1.1	3.7	30.4	0.0
Israel	49.5	0.0	4.2	3.4	42.9	0.0
Italy	54.7	0.0	0.0	5.3	40.0	0.0
Japan	55.0	0.0	0.0	5.9	39.1	0.0
Korea	57.4	0.0	0.0	9.0	31.9	1.7
Latvia	17.4	2.1	0.0	0.7	79.8	0.0
Lithuania ¹	48.7	0.0	0.0	0.1	51.2	0.0
Luxembourg ¹	53.4	1.2	0.0	12.4	32.9	0.1
Netherlands	55.8	0.0	0.0	2.3	41.5	0.5
New Zealand	63.1	0.0	0.0	0.1	36.7	0.0
Norway	47.0	25.4	0.1	1.2	26.2	0.0
Poland ¹	26.8	0.0	3.2	0.0	70.0	0.0
Portugal	42.3	3.8	0.0	1.0	52.4	0.6
Slovak Republic	39.3	1.9	0.0	0.0	58.7	0.0
Slovenia ¹	36.5	0.8	0.2	0.6	61.9	0.0
Sweden	1.1	17.7	24.5	2.1	54.4	0.2
Türkiye	33.1	0.0	0.0	3.4	62.8	0.7
United Kingdom	52.3	0.0	0.5	7.5	39.7	0.0
<i>Unweighted average</i>	43.0	3.7	1.5	3.0	48.4	0.3

Note: Excluding social security contributions accruing to social security funds. Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

3. These comprise only social security contributions accruing to central government.

Table 3.17. Main state government taxes as % of total tax revenues of state government, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	29.8	41.5	28.7	0.0
Austria ²	24.4	25.1	33.8	1.4	12.5	2.9
Belgium ^{1,2}	50.0	1.2	0.0	34.3	14.5	0.0
Canada	50.5	4.3	5.7	4.6	34.9	0.0
Germany ²	51.6	0.0	0.0	6.2	42.2	0.0
Mexico	0.0	0.0	66.4	13.5	13.3	6.8
Switzerland ¹	76.4	0.0	0.0	17.1	5.7	0.8
United States	44.3	0.0	0.3	3.1	52.4	0.0
<i>Unweighted average</i>	37.2	3.8	17.0	15.2	25.5	1.3
Regional countries						
Colombia ³	0.0	0.0	0.0	0.0	70.9	29.1
Spain ^{2,3}	72.6	0.0	0.0	17.5	9.9	0.0
Unitary countries						
Chile	..	..	..	..	..	..
Costa Rica	..	..	..	..	..	..
Czechia	..	..	..	..	..	..
Denmark	..	..	..	..	..	..
Estonia	..	..	..	..	..	..
Finland	..	..	..	..	..	..
France	..	..	..	..	..	..
Greece	..	..	..	..	..	..
Hungary	..	..	..	..	..	..
Iceland	..	..	..	..	..	..
Ireland	..	..	..	..	..	..
Israel	..	..	..	..	..	..
Italy	..	..	..	..	..	..
Japan	..	..	..	..	..	..
Korea	..	..	..	..	..	..
Latvia	..	..	..	..	..	..
Lithuania	..	..	..	..	..	..
Luxembourg	..	..	..	..	..	..
Netherlands	..	..	..	..	..	..
New Zealand	..	..	..	..	..	..
Norway	..	..	..	..	..	..
Poland	..	..	..	..	..	..
Portugal	..	..	..	..	..	..
Slovak Republic	..	..	..	..	..	..
Slovenia	..	..	..	..	..	..
Sweden	..	..	..	..	..	..
Türkiye	..	..	..	..	..	..
United Kingdom	..	..	..	..	..	..
<i>Unweighted average</i>	..	..	..	..	..	..

.. Not available

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate.

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

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

Table 3.18. Main local government taxes as % of total tax revenues of local government, 2023

	1000 Income & profits	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Federal countries						
Australia	0.0	0.0	0.0	100.0	0.0	0.0
Austria ²	0.0	3.5	73.8	13.0	8.5	1.3
Belgium ^{1,2}	33.8	0.2	0.0	59.7	6.3	0.0
Canada	0.0	0.0	0.0	96.5	1.9	1.6
Germany ²	83.0	0.0	0.0	9.9	6.8	0.3
Mexico	0.0	0.0	0.0	79.5	3.1	17.4
Switzerland ¹	81.3	0.0	0.0	16.3	0.8	1.6
United States	6.0	0.0	0.0	70.7	23.3	0.0
<i>Unweighted average</i>	25.5	0.5	9.2	55.7	6.3	2.8
Regional countries						
Colombia ³	0.0	0.0	0.0	27.3	49.0	23.7
Spain ^{2,3}	20.8	0.0	0.0	40.7	38.5	0.0
Unitary countries						
Chile	0.0	0.0	0.0	46.7	53.3	0.0
Costa Rica	0.0	0.0	0.0	47.8	52.2	0.0
Czechia ²	0.0	0.0	0.0	51.7	48.3	0.0
Denmark ^{1,2}	89.9	0.0	0.0	10.1	0.0	0.0
Estonia ²	0.0	0.0	0.0	79.7	20.3	0.0
Finland ²	84.0	0.0	0.0	16.0	0.0	0.0
France ^{1,2}	0.0	0.0	6.4	39.7	47.3	6.5
Greece ²	0.0	0.0	0.0	92.3	7.7	0.0
Hungary ²	0.0	0.0	0.0	14.2	85.8	0.0
Iceland	78.9	0.0	0.0	18.8	2.3	0.0
Ireland ²	0.0	6.4	0.0	93.6	0.0	0.0
Israel	0.0	0.0	0.0	96.3	3.7	0.0
Italy ²	19.9	0.0	0.0	20.6	29.3	30.2
Japan	49.5	0.0	0.0	26.3	23.1	1.1
Korea	20.7	0.0	1.9	38.5	32.4	6.6
Latvia ²	88.3	0.0	0.0	11.0	0.7	0.0
Lithuania ¹	0.0	0.0	0.0	81.9	18.1	0.0
Luxembourg ^{1,2}	94.3	0.0	0.0	4.8	0.8	0.1
Netherlands ²	0.0	0.0	0.0	55.5	44.1	0.4
New Zealand	0.0	0.0	0.0	89.1	10.9	0.0
Norway	85.4	0.0	0.0	14.0	0.6	0.0
Poland ^{1,2}	62.6	0.0	0.0	32.3	3.7	1.4
Portugal ²	12.7	0.0	0.0	57.9	29.2	0.2
Slovak Republic ²	0.0	0.0	0.0	64.7	35.3	0.0
Slovenia ^{1,2}	0.0	0.0	0.0	91.5	8.5	0.0
Sweden ²	97.6	0.0	0.0	2.4	0.0	0.0
Türkiye	29.8	0.0	0.0	8.9	56.0	5.4
United Kingdom ²	0.0	0.0	0.0	100.0	0.0	0.0
<i>Unweighted average</i>	29.1	0.2	0.3	46.7	21.9	1.9

Note: Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

1. The capital transfers were subtracted directly from the specific taxes to which they relate, except for France, where the capital transfers have been allocated between tax headings in proportion to the reported tax revenue.

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

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

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

		1965	1990	2000	2007	2010	2015	2021	2022	2023	2024
Australia ¹	AUD	24.4	415.3	707.4	1 179.6	1 418.6	1 657.9	2 330.3	2 567.5	2 672.9	2 773.0
Austria	EUR	18.5	137.0	212.4	282.2	294.1	342.1	406.2	449.4	477.8	494.1
Belgium	EUR	20.9	170.1	256.4	343.6	363.2	415.5	506.0	563.7	596.2	614.0
Canada	CAD	61.2	696.1	1 125.5	1 577.7	1 666.0	1 990.4	2 535.8	2 850.9	2 933.8	3 072.3
Chile	CLP	..	10 594.8	42 215.0	90 159.5	110 777.9	158 622.9	239 418.1	263 065.4	281 857.5	311 630.9
Colombia	COP	..	22 731.4	195 108.6	428 506.0	544 060.0	804 692.0	1 192 634.0	1 471 079.0	1 584 562.0	1 705 322.4
Costa Rica ²	CRC	..	525.3	4 627.1	13 889.1	19 802.0	30 171.9	40 326.6	44 810.0	47 059.3	49 115.9
Czechia	CZK	..	736.4	2 399.7	3 856.6	4 033.0	4 651.8	6 307.8	7 049.9	7 659.7	8 057.0
Denmark	DKK	71.5	855.4	1 326.0	1 743.1	1 812.9	2 030.2	2 553.3	2 831.3	2 787.9	2 926.9
Estonia	EUR	..	..	6.2	16.4	14.7	21.0	31.5	36.3	38.4	39.8
Finland	EUR	4.5	91.0	136.4	187.1	188.1	210.2	248.8	266.1	272.8	276.0
France	EUR	76.0	1 044.0	1 473.5	1 937.9	1 996.1	2 201.4	2 508.1	2 654.0	2 826.5	2 919.9
Germany	EUR	234.8	1 306.7	2 129.7	2 542.2	2 615.3	3 087.0	3 682.3	3 989.4	4 219.3	4 329.0
Greece	EUR	0.7	44.9	136.2	229.3	223.6	175.4	184.6	207.9	225.2	237.6
Hungary	HUF	..	..	13 340.3	25 730.3	27 427.6	34 984.8	55 560.5	65 950.4	75 292.7	81 447.7
Iceland	ISK	0.2	390.2	718.6	1 406.7	1 701.9	2 335.0	3 331.5	3 949.8	4 371.7	4 598.4
Ireland	EUR	1.3	37.9	108.5	197.1	167.3	272.3	448.4	520.7	524.7	562.8
Israel	ILS	..	125.0	556.6	758.7	896.2	1 179.5	1 582.3	1 764.4	1 878.4	1 998.1
Italy	EUR	22.4	732.6	1 244.7	1 621.7	1 617.9	1 663.3	1 842.5	1 998.1	2 142.6	2 199.6
Japan ¹	JPY	35 751.0	472 523.8	537 614.3	538 485.4	504 873.8	540 740.9	554 913.4	567 112.6	593 903.4	615 907.6
Korea ³	KRW	862.1	207 973.0	675 732.6	1 134 541.3	1 379 460.2	1 740 776.0	2 221 912.9	2 323 781.5	2 401 189.4	2 549 120.7
Latvia	EUR	..	..	6.7	21.5	17.7	23.7	32.3	36.1	39.6	40.4
Lithuania	EUR	..	..	13.4	29.0	27.7	37.4	56.7	67.5	73.8	78.4
Luxembourg	EUR	1.0	10.6	23.0	37.6	42.4	54.1	73.0	76.7	82.1	86.2
Mexico	MXN	..	885.5	7 016.6	12 046.8	13 968.1	19 228.6	26 690.0	29 516.1	31 855.6	33 913.8
Netherlands	EUR	35.7	263.4	452.2	622.8	643.0	699.2	891.6	993.8	1 050.1	1 122.5
New Zealand ¹	NZD	4.0	76.0	122.2	188.9	206.1	258.9	365.7	401.6	420.1	436.1
Norway	NOK	57.2	749.9	1 509.1	2 360.2	2 605.4	3 130.2	4 323.9	5 732.9	5 101.6	5 196.6
Poland	PLN	..	63.0	751.7	1 189.4	1 441.7	1 809.6	2 661.5	3 100.9	3 415.3	3 641.2
Portugal	EUR	0.6	56.0	128.4	175.5	179.9	179.4	216.5	244.0	270.4	289.4
Slovak Republic	EUR	..	10.2	31.6	63.2	68.7	80.4	101.9	110.0	123.8	131.0
Slovenia	EUR	..	0.9	18.7	34.9	36.1	38.5	52.0	56.9	64.1	67.4
Spain	EUR	8.7	328.5	647.6	1 077.5	1 077.1	1 087.1	1 235.5	1 375.9	1 497.8	1 594.3
Sweden	SEK	129.1	1 547.6	2 408.8	3 312.1	3 551.5	4 230.9	5 417.8	5 816.4	6 143.2	6 379.8
Switzerland	CHF	70.1	369.2	471.5	589.1	624.5	668.0	745.1	791.1	803.6	824.6
Türkiye	TRY	0.0	0.5	171.5	887.7	1 167.7	2 350.9	7 256.1	15 011.8	26 545.7	43 410.5
United Kingdom	GBP	36.4	615.7	1 100.8	1 544.6	1 608.6	1 916.5	2 285.4	2 526.4	2 711.2	2 851.0
United States	USD	709.0	5 963.1	10 251.0	14 474.2	15 049.0	18 295.0	23 681.2	26 006.9	27 720.7	29 203.5

.. Not available

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

2. The GDP shown for 1990 in Costa Rica is taken from the IMF (World Economic Outlook Database, accessed in October 2025). The GDP for all other years is taken from the OECD National Accounts.

3. The GDP shown for 2024 in Korea is taken from the OECD National Accounts, accessed in October 2025, and is a provisional value.

Source: OECD National Accounts, accessed in October 2025.

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

		1965	1990	2000	2007	2010	2015	2021	2022	2023	2024
Australia	AUD	0.893	1.281	1.725	1.195	1.090	1.331	1.331	1.442	1.505	1.515
Austria	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Belgium	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Canada	CAD	1.078	1.167	1.485	1.074	1.030	1.279	1.254	1.302	1.350	1.369
Chile	CLP	0.003	304.903	539.588	522.464	510.249	654.124	758.955	873.314	840.067	943.572
Colombia	COP	10.500	502.260	2 087.918	2 077.811	1 898.998	2 741.782	3 744.244	4 256.194	4 325.955	4 074.434
Costa Rica	CRC	6.625	91.579	308.187	516.617	525.829	534.566	620.785	647.136	544.051	515.110
Czechia	CZK	..	21.145	38.598	20.294	19.098	24.599	21.678	23.357	22.198	23.217
Denmark	DKK	6.907	6.189	8.083	5.444	5.624	6.728	6.287	7.076	6.890	6.894
Estonia	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Finland	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
France	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Germany	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Greece	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Hungary	HUF	..	63.206	282.179	183.626	207.944	279.333	303.141	372.596	353.088	365.691
Iceland	ISK	0.430	58.284	78.616	64.055	122.242	131.919	126.989	135.280	137.943	137.958
Ireland	EUR	0.454	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Israel	ILS	0.000	2.016	4.077	4.108	3.739	3.887	3.230	3.360	3.667	3.700
Italy	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Japan	JPY	360.000	144.793	107.765	117.754	87.780	121.044	109.754	131.498	140.491	151.366
Korea	KRW	266.270	707.766	1 130.363	929.376	1 156.460	1 130.953	1 143.952	1 291.447	1 305.663	1 363.375
Latvia	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Lithuania	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Luxembourg	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Mexico	MXN	0.013	2.813	9.456	10.928	12.636	15.848	20.272	20.127	17.759	18.305
Netherlands	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
New Zealand	NZD	0.719	1.676	2.201	1.361	1.388	1.434	1.414	1.577	1.628	1.652
Norway	NOK	7.143	6.260	8.802	5.862	6.044	8.064	8.590	9.614	10.563	10.746
Poland	PLN	0.000	0.950	4.346	2.768	3.015	3.770	3.862	4.458	4.204	3.981
Portugal	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Slovak Republic	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Slovenia	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Spain	EUR	..	0.788	1.083	0.730	0.754	0.901	0.845	0.950	0.925	0.924
Sweden	SEK	5.173	5.919	9.162	6.759	7.208	8.435	8.577	10.114	10.610	10.568
Switzerland	CHF	4.373	1.389	1.689	1.200	1.043	0.962	0.914	0.955	0.898	0.880
Türkiye	TRY	0.000	0.003	0.625	1.303	1.503	2.720	8.850	16.549	23.739	32.806
United Kingdom	GBP	0.357	0.563	0.661	0.500	0.647	0.655	0.727	0.811	0.805	0.782
United States	USD	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000

.. Not available

Source: OECD Financial indicators data, accessed in October 2025.

4 Country tables, 1990-2023

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

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

In all the following tables, the symbol (..) indicates not available or not applicable. The main series in this chapter cover a selection of years between 1990 and 2023. A complete series is available online. Data for 1955 and 1960 (for nineteen OECD countries) are provided in Part V of the 1998 edition of this Report.

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

Box 4.1. Treatment of capital transfers

Some tables refer to the treatment of the capital transfers that some countries make to account for taxes that have been assessed but not collected. The capital transfer has been subtracted directly from the specific taxes to which they relate, except for France, where the capital transfer has been allocated between tax headings in proportion to their tax revenues at the level of government against which these transfers were recorded.

Countries reporting capital transfers include:

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

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

	Billion AUD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	116.5	214.8	356.7	752.6	798.3	28.0	30.4	25.1	29.3	29.9
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	468.6	495.5	16.0	17.6	14.3	18.3	18.5
1100 Of individuals	50.1	81.0	138.2	304.5	340.0	12.1	11.4	9.7	11.9	12.7
1200 Corporate	16.5	43.4	64.0	164.0	155.5	4.0	6.1	4.5	6.4	5.8
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	7.1	9.6	18.5	35.3	40.7	1.7	1.4	1.3	1.4	1.5
4000 Taxes on property	10.4	18.8	33.5	69.9	77.3	2.5	2.7	2.4	2.7	2.9
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	32.4	61.9	102.6	178.8	184.8	7.8	8.7	7.2	7.0	6.9
5100 Taxes on production, sale, transfer, etc	27.2	56.2	90.8	152.4	156.9	6.6	7.9	6.4	5.9	5.9
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	0.0	23.9	46.9	86.3	88.7	0.0	3.4	3.3	3.4	3.3
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	5.2	5.7	11.7	26.4	27.9	1.3	0.8	0.8	1.0	1.0
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.2	6.7	12.7	14.0	..	0.0	0.5	0.5	0.5
Transfer component	..	0.0	4.4	8.8	9.5	..	0.0	0.3	0.3	0.4
Tax expenditure component	..	0.2	2.4	3.9	4.5	..	0.0	0.2	0.2	0.2

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Australian Bureau of Statistics.

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

	Billion AUD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	92.6	175.7	285.9	613.8	644.7	22.3	24.8	20.2	23.9	24.1
1000 Taxes on income, profits and capital gains	66.5	124.4	202.2	468.6	495.5	16.0	17.6	14.3	18.3	18.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.3	0.1	0.5	1.2	1.9	0.3	0.0	0.0	0.0	0.1
4000 Taxes on property	0.2	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	24.5	51.1	83.2	144.0	147.3	5.9	7.2	5.9	5.6	5.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	19.7	32.7	58.4	116.9	130.5	4.7	4.6	4.1	4.6	4.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	5.8	9.5	18.0	34.1	38.8	1.4	1.3	1.3	1.3	1.5
4000 Taxes on property	6.0	12.4	21.0	48.1	54.2	1.4	1.8	1.5	1.9	2.0
5000 Taxes on goods and services	7.9	10.8	19.3	34.8	37.5	1.9	1.5	1.4	1.4	1.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	4.2	6.4	12.4	21.8	23.1	1.0	0.9	0.9	0.9	0.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4.2	6.4	12.4	21.8	23.1	1.0	0.9	0.9	0.9	0.9
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Australian Bureau of Statistics.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	54.1	90.3	121.4	193.0	203.6	39.5	42.5	41.3	43.0	42.6
1000 Taxes on income, profits and capital gains	13.8	25.3	33.6	59.2	61.0	10.1	11.9	11.4	13.2	12.8
1100 Of individuals	11.3	19.7	26.7	42.5	44.0	8.3	9.3	9.1	9.4	9.2
1200 Corporate	1.9	4.2	5.5	15.3	15.6	1.4	2.0	1.9	3.4	3.3
1300 Unallocable between 1100 and 1200	0.5	1.5	1.4	1.4	1.3	0.4	0.7	0.5	0.3	0.3
2000 Social security contributions	17.8	30.7	41.8	66.4	71.4	13.0	14.5	14.2	14.8	14.9
2100 Employees	7.5	12.5	16.8	26.6	28.7	5.5	5.9	5.7	5.9	6.0
2200 Employers	8.8	14.7	19.4	31.1	33.4	6.4	6.9	6.6	6.9	7.0
2300 Self-employed or non-employed	1.5	3.6	5.5	8.8	9.3	1.1	1.7	1.9	2.0	1.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	3.3	5.8	8.4	12.1	12.8	2.4	2.7	2.8	2.7	2.7
4000 Taxes on property	1.5	1.2	1.6	2.6	2.2	1.1	0.6	0.5	0.6	0.5
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	17.1	26.5	34.9	51.9	55.5	12.5	12.5	11.9	11.6	11.6
5100 Taxes on production, sale, transfer, etc	16.2	24.6	32.3	47.5	50.5	11.8	11.6	11.0	10.6	10.6
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	11.2	16.9	22.7	35.6	38.0	8.2	7.9	7.7	7.9	7.9
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.9	1.9	2.6	4.4	4.9	0.6	0.9	0.9	1.0	1.0
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.7	0.7	1.1	0.7	0.7	0.5	0.3	0.4	0.2	0.2
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.7	0.7	0.3	0.4	..	0.3	0.2	0.1	0.1
Transfer component	..	0.1	0.2	0.2	0.2	..	0.0	0.1	0.0	0.0
Tax expenditure component	..	0.6	0.4	0.2	0.2	..	0.3	0.1	0.0	0.0
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	0.4	0.3	1.0	0.9	..	0.2	0.1	0.2	0.2
Customs duties	..	0.4	0.3	0.7	0.6	..	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.4	0.3	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Austria.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	27.3	60.5	80.8	126.6	132.3	19.9	28.5	27.5	28.2	27.7
1000 Taxes on income, profits and capital gains	8.6	24.9	33.1	58.3	60.0	6.3	11.7	11.3	13.0	12.6
2000 Social security contributions	2.4	5.1	6.3	9.3	10.0	1.7	2.4	2.1	2.1	2.1
3000 Taxes on payroll and workforce	2.6	3.9	5.8	6.6	6.9	1.9	1.8	2.0	1.5	1.4
4000 Taxes on property	0.9	0.7	0.9	1.8	1.3	0.6	0.3	0.3	0.4	0.3
5000 Taxes on goods and services	12.3	25.3	33.9	50.0	53.6	9.0	11.9	11.5	11.1	11.2
6000 Other taxes	0.5	0.6	0.9	0.5	0.5	0.4	0.3	0.3	0.1	0.1
State/Regional										
Total tax revenue	5.8	1.4	2.0	3.7	3.9	4.2	0.7	0.7	0.8	0.8
1000 Taxes on income, profits and capital gains	2.8	0.4	0.6	0.9	1.0	2.0	0.2	0.2	0.2	0.2
2000 Social security contributions	0.2	0.6	0.8	1.0	1.0	0.2	0.3	0.3	0.2	0.2
3000 Taxes on payroll and workforce	0.0	0.1	0.2	1.2	1.3	0.0	0.1	0.1	0.3	0.3
4000 Taxes on property	0.1	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.7	0.2	0.3	0.5	0.5	2.0	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	6.1	3.2	3.8	5.8	6.3	4.4	1.5	1.3	1.3	1.3
1000 Taxes on income, profits and capital gains	2.4	0.0	0.0	0.0	0.0	1.8	0.0	0.0	0.0	0.0
2000 Social security contributions	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.7	1.8	2.4	4.3	4.6	0.5	0.8	0.8	0.9	1.0
4000 Taxes on property	0.5	0.5	0.6	0.8	0.8	0.4	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	2.1	0.6	0.4	0.4	0.5	1.5	0.3	0.1	0.1	0.1
6000 Other taxes	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	15.0	24.8	34.4	55.9	60.2	11.0	11.7	11.7	12.4	12.6
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	15.0	24.8	34.4	55.9	60.2	11.0	11.7	11.7	12.4	12.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Austria.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	70.4	112.4	155.7	234.3	249.8	41.4	43.8	42.9	41.6	41.9
1000 Taxes on income, profits and capital gains	26.0	43.4	53.2	87.9	93.0	15.3	16.9	14.7	15.6	15.6
1100 Of individuals	22.5	35.3	44.0	66.2	69.7	13.2	13.8	12.1	11.7	11.7
1200 Corporate	3.4	8.1	9.2	21.7	23.3	2.0	3.1	2.5	3.8	3.9
1300 Unallocable between 1100 and 1200	0.0	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	23.4	34.6	50.5	71.0	77.0	13.7	13.5	13.9	12.6	12.9
2100 Employees	7.2	10.9	15.0	21.6	23.8	4.2	4.3	4.1	3.8	4.0
2200 Employers	14.7	20.8	30.9	42.6	45.9	8.6	8.1	8.5	7.6	7.7
2300 Self-employed or non-employed	1.5	2.9	4.6	6.7	7.3	0.9	1.1	1.3	1.2	1.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.7	5.3	11.3	18.0	18.4	1.6	2.1	3.1	3.2	3.1
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	18.4	29.1	40.7	57.3	61.3	10.8	11.3	11.2	10.2	10.3
5100 Taxes on production, sale, transfer, etc	17.4	27.0	38.3	54.3	58.0	10.2	10.5	10.5	9.6	9.7
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	11.5	18.1	25.3	36.0	37.4	6.8	7.1	7.0	6.4	6.3
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	1.0	2.1	2.4	3.0	3.3	0.6	0.8	0.7	0.5	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.0	1.2	1.2	..	..	0.3	0.2	0.2
Transfer component	..	..	0.4	0.3	0.3	..	..	0.1	0.1	0.1
Tax expenditure component	..	..	0.6	0.9	0.9	..	..	0.2	0.2	0.2
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.9	1.0	1.3	2.7	2.2	0.6	0.4	0.4	0.5	0.4
Customs duties	..	1.0	1.2	2.2	1.9	..	0.4	0.3	0.4	0.3
SRF contributions	..	..	..	0.4	0.3	..	..	..	0.1	0.1

.. Not available

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

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Institute for National Accounts; Federal Ministry of Finance.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	42.5	69.4	87.8	123.2	130.9	25.0	27.1	24.2	21.9	21.9
1000 Taxes on income, profits and capital gains	23.9	39.6	49.3	71.8	75.3	14.0	15.4	13.6	12.7	12.6
2000 Social security contributions	0.9	1.3	2.5	0.1	0.1	0.5	0.5	0.7	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.1	2.3	0.9	2.5	2.5	0.6	0.9	0.3	0.5	0.4
5000 Taxes on goods and services	16.7	26.3	35.0	48.8	52.9	9.8	10.2	9.6	8.7	8.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	1.2	2.4	8.1	23.7	24.7	0.7	1.0	2.2	4.2	4.1
1000 Taxes on income, profits and capital gains	0.0	0.1	0.0	11.1	12.3	0.0	0.0	0.0	2.0	2.1
2000 Social security contributions	0.0	0.0	0.0	0.3	0.3	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	1.9	5.6	9.0	8.5	0.5	0.7	1.5	1.6	1.4
5000 Taxes on goods and services	0.2	0.5	2.4	3.3	3.6	0.1	0.2	0.7	0.6	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	3.1	4.6	7.9	10.6	11.8	1.8	1.8	2.2	1.9	2.0
1000 Taxes on income, profits and capital gains	2.1	3.1	2.9	3.7	4.0	1.2	1.2	0.8	0.7	0.7
2000 Social security contributions	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.6	1.0	4.4	6.2	7.0	0.3	0.4	1.2	1.1	1.2
5000 Taxes on goods and services	0.3	0.4	0.6	0.7	0.7	0.2	0.2	0.2	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	22.7	34.9	50.7	74.1	80.2	13.4	13.6	13.9	13.1	13.5
1000 Taxes on income, profits and capital gains	0.0	0.6	1.0	1.3	1.4	0.0	0.2	0.3	0.2	0.2
2000 Social security contributions	22.4	33.3	48.0	70.7	76.6	13.2	13.0	13.2	12.5	12.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.2	0.3	0.3	0.4	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.2	0.8	1.3	1.7	1.9	0.1	0.3	0.4	0.3	0.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Institute for National Accounts; Federal Ministry of Finance.

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

	Billion CAD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	244.2	390.2	516.6	965.9	1020.5	35.1	34.7	31.0	33.9	34.8
1000 Taxes on income, profits and capital gains	118.6	195.3	241.0	496.0	520.6	17.0	17.4	14.5	17.4	17.7
1100 Of individuals	99.7	143.7	180.9	346.0	366.5	14.3	12.8	10.9	12.1	12.5
1200 Corporate	17.2	47.6	54.1	137.6	141.2	2.5	4.2	3.2	4.8	4.8
1300 Unallocable between 1100 and 1200	1.7	4.0	6.0	12.4	12.9	0.2	0.4	0.4	0.4	0.4
2000 Social security contributions	29.7	53.1	76.8	133.2	152.0	4.3	4.7	4.6	4.7	5.2
2100 Employees	10.6	21.4	30.6	55.7	63.8	1.5	1.9	1.8	2.0	2.2
2200 Employers	18.4	30.3	43.5	72.5	82.3	2.7	2.7	2.6	2.5	2.8
2300 Self-employed or non-employed	0.6	1.4	2.6	5.1	5.9	0.1	0.1	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	5.5	8.0	10.8	20.6	22.1	0.8	0.7	0.6	0.7	0.8
4000 Taxes on property	24.5	37.2	63.7	100.4	100.8	3.5	3.3	3.8	3.5	3.4
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	63.1	94.5	123.8	214.3	223.6	9.1	8.4	7.4	7.5	7.6
5100 Taxes on production, sale, transfer, etc	59.6	88.9	116.2	198.8	210.7	8.6	7.9	7.0	7.0	7.2
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	0.0	35.9	70.7	131.8	141.3	0.0	3.2	4.2	4.6	4.8
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	3.5	5.6	7.6	15.5	13.0	0.5	0.5	0.5	0.5	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	2.9	2.2	0.6	1.3	1.4	0.4	0.2	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	3.4	11.1	22.2	21.2	..	0.3	0.7	0.8	0.7
Transfer component	..	3.1	10.2	19.2	18.3	..	0.3	0.6	0.7	0.6
Tax expenditure component	..	0.3	0.9	2.8	2.5	..	0.0	0.1	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Canada.

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

	Billion CAD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	101.7	184.4	212.8	415.8	441.4	14.6	16.4	12.8	14.6	15.0
1000 Taxes on income, profits and capital gains	73.6	126.3	148.7	308.7	324.6	10.6	11.2	8.9	10.8	11.1
2000 Social security contributions	0.0	18.8	17.9	26.4	30.3	0.0	1.7	1.1	0.9	1.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	28.1	39.4	46.2	80.6	86.5	4.0	3.5	2.8	2.8	2.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	89.3	148.2	201.1	374.7	387.8	12.8	13.2	12.1	13.1	13.2
1000 Taxes on income, profits and capital gains	44.9	69.0	92.2	187.3	196.0	6.5	6.1	5.5	6.6	6.7
2000 Social security contributions	0.0	8.3	11.7	15.9	16.5	0.0	0.7	0.7	0.6	0.6
3000 Taxes on payroll and workforce	5.5	8.0	10.8	20.6	22.1	0.8	0.7	0.6	0.7	0.8
4000 Taxes on property	4.2	8.4	9.8	18.8	17.7	0.6	0.7	0.6	0.7	0.6
5000 Taxes on goods and services	34.6	54.5	76.7	132.1	135.5	5.0	4.8	4.6	4.6	4.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	23.5	31.5	55.4	84.4	86.2	3.4	2.8	3.3	3.0	2.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	20.3	28.8	53.9	81.6	83.2	2.9	2.6	3.2	2.9	2.8
5000 Taxes on goods and services	0.4	0.6	0.9	1.6	1.6	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	2.9	2.2	0.6	1.3	1.4	0.4	0.2	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	29.7	26.0	47.2	90.9	105.2	4.3	2.3	2.8	3.2	3.6
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	29.7	26.0	47.2	90.9	105.2	4.3	2.3	2.8	3.2	3.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Canada.

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

	Billion CLP					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	1 777.2	7 902.0	21 815.4	62 901.4	58 154.0	16.8	18.7	19.7	23.9	20.6
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	27 491.9	20 433.1	3.9	4.4	7.5	10.5	7.2
1100 Of individuals	99.2	604.1	1 492.8	6 626.6	5 424.2	0.9	1.4	1.3	2.5	1.9
1200 Corporate	219.6	882.9	4 448.7	14 900.6	14 707.1	2.1	2.1	4.0	5.7	5.2
1300 Unallocable between 1100 and 1200	94.2	354.6	2 387.5	5964.7	301.7	0.9	0.8	2.2	2.3	0.1
2000 Social security contributions	159.6	576.8	1 494.0	2 585.4	3 282.0	1.5	1.4	1.3	1.0	1.2
2100 Employees	154.0	553.9	1 433.2	2 435.4	3 124.7	1.5	1.3	1.3	0.9	1.1
2200 Employers	5.5	22.8	60.8	150.0	157.3	0.1	0.1	0.1	0.1	0.1
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	109.3	554.0	867.9	3 466.2	3 794.1	1.0	1.3	0.8	1.3	1.3
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	1 118.7	5 041.8	11 185.2	30 080.5	31 499.4	10.6	11.9	10.1	11.4	11.2
5100 Taxes on production, sale, transfer, etc	1 074.0	4 789.8	10 532.9	28 078.7	29 247.0	10.1	11.3	9.5	10.7	10.4
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	664.4	3 306.4	8 399.9	24 515.2	24 179.5	6.3	7.8	7.6	9.3	8.6
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	44.7	251.9	652.3	2 001.8	2 252.4	0.4	0.6	0.6	0.8	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	-23.4	-112.2	-60.7	-722.6	-854.5	-0.2	-0.3	-0.1	-0.3	-0.3
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.0	0.0	0.0	352.8	462.3	0.0	0.0	0.0	0.1	0.2
Transfer component	..	..	..	250.4	388.1	..	..	..	0.1	0.1
Tax expenditure component	..	..	..	102.4	74.2	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion CLP					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	1 579.7	6 936.8	19 214.8	56 529.2	50 477.7	14.9	16.4	17.3	21.5	17.9
1000 Taxes on income, profits and capital gains	413.0	1 841.6	8 329.1	27 491.9	20 433.1	3.9	4.4	7.5	10.5	7.2
2000 Social security contributions	66.7	232.7	371.4	548.6	610.1	0.6	0.6	0.3	0.2	0.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	59.7	255.4	244.6	1456.8	1456.1	0.6	0.6	0.2	0.6	0.5
5000 Taxes on goods and services	1 063.7	4 719.3	10 330.4	27 754.6	28 833.0	10.0	11.2	9.3	10.6	10.2
6000 Other taxes	-23.4	-112.2	-60.7	-722.6	-854.5	-0.2	-0.3	-0.1	-0.3	-0.3
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	104.7	621.2	1 478.0	4 335.4	5 004.4	1.0	1.5	1.3	1.6	1.8
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	49.6	298.7	623.3	2 009.4	2 338.0	0.5	0.7	0.6	0.8	0.8
5000 Taxes on goods and services	55.0	322.5	854.8	2 325.9	2 666.4	0.5	0.8	0.8	0.9	0.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	92.8	344.0	1 122.6	2 036.9	2 671.9	0.9	0.8	1.0	0.8	0.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	92.8	344.0	1 122.6	2 036.9	2 671.9	0.9	0.8	1.0	0.8	0.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion COP					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	2 579.4	30 598.6	98 455.3	288 842.3	349 799.6	11.3	15.7	18.1	19.6	22.1
1000 Taxes on income, profits and capital gains	771.7	7 103.5	26 218.9	95 911.1	140 176.6	3.4	3.6	4.8	6.5	8.8
1100 Of individuals	47.2	1 499.3	5 192.4	20 356.5	24 426.5	0.2	0.8	1.0	1.4	1.5
1200 Corporate	359.8	5 119.8	20 405.2	73 300.9	113 303.5	1.6	2.6	3.8	5.0	7.2
1300 Unallocable between 1100 and 1200	364.7	484.4	621.3	2 253.7	2 446.6	1.6	0.2	0.1	0.2	0.2
2000 Social security contributions	203.6	4 989.0	11 478.1	23 908.5	25 378.2	0.9	2.6	2.1	1.6	1.6
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	203.6	4 989.0	11 478.1	23 908.5	25 378.2	0.9	2.6	2.1	1.6	1.6
3000 Taxes on payroll and workforce	0.0	1 286.8	4 022.5	4 422.0	5 025.2	0.0	0.7	0.7	0.3	0.3
4000 Taxes on property	56.2	2 027.7	8 535.2	22 525.1	25 902.2	0.2	1.0	1.6	1.5	1.6
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	1 388.7	14 180.5	44 411.6	129 331.9	138 176.9	6.1	7.3	8.2	8.8	8.7
5100 Taxes on production, sale, transfer, etc	1 388.7	14 048.7	44 038.1	127 046.4	135 352.0	6.1	7.2	8.1	8.6	8.5
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	583.1	8 445.8	28 811.7	91 723.3	95 426.8	2.6	4.3	5.3	6.2	6.0
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.0	131.8	373.6	2 285.6	2 824.9	0.0	0.1	0.1	0.2	0.2
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	159.3	1 011.2	3 789.0	12 743.6	15 140.6	0.7	0.5	0.7	0.9	1.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion COP					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	1 885.9	21 016.3	71 304.3	217 075.6	268 969.1	8.3	10.8	13.1	14.8	17.0
1000 Taxes on income, profits and capital gains	771.7	7 103.5	26 218.9	95 911.1	140 176.6	3.4	3.6	4.8	6.5	8.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	1 286.8	4 022.5	4 422.0	5 025.2	0.0	0.7	0.7	0.3	0.3
4000 Taxes on property	0.0	1 036.6	5 196.3	12 588.1	14 895.0	0.0	0.5	1.0	0.9	0.9
5000 Taxes on goods and services	1 035.9	11 108.6	35 382.9	103 231.3	107 682.0	4.6	5.7	6.5	7.0	6.8
6000 Other taxes	78.3	480.8	483.8	923.1	1190.3	0.3	0.2	0.1	0.1	0.1
State/Regional										
Total tax revenue	263.4	1723.2	4781.3	13871.0	15 111.6	1.2	0.9	0.9	0.9	1.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	263.4	1 481.7	3 406.3	9 817.1	10 712.2	1.2	0.8	0.6	0.7	0.7
6000 Other taxes	0.0	241.5	1 375.0	4 053.9	4 399.4	0.0	0.1	0.3	0.3	0.3
Local government										
Total tax revenue	226.5	2 870.1	10 891.7	33 987.2	40 340.7	1.0	1.5	2.0	2.3	2.5
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	56.2	991.1	3 338.9	9 937.0	11 007.1	0.2	0.5	0.6	0.7	0.7
5000 Taxes on goods and services	89.3	1 590.1	5 622.5	16 283.6	19 782.6	0.4	0.8	1.0	1.1	1.2
6000 Other taxes	81.0	288.9	1 930.3	7 766.6	9 550.9	0.4	0.1	0.4	0.5	0.6
Social Security Funds										
Total tax revenue	203.6	4 989.0	11 478.1	23 908.5	25 378.2	0.9	2.6	2.1	1.6	1.6
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	203.6	4 989.0	11 478.1	23 908.5	25 378.2	0.9	2.6	2.1	1.6	1.6
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Table 4.13. Costa Rica, tax revenue and % of GDP by selected tax category

	Billion CRC					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	117.7	978.1	4 382.4	11 286.0	11 732.3	22.4	21.1	22.1	25.2	24.9
1000 Taxes on income, profits and capital gains	11.8	128.8	748.1	2 430.2	2 486.5	2.3	2.8	3.8	5.4	5.3
1100 Of individuals	..	..	202.8	691.3	670.8	..	..	1.0	1.5	1.4
1200 Corporate	..	..	450.3	1188.8	1244.9	..	..	2.3	2.7	2.6
1300 Unallocable between 1100 and 1200	11.8	128.8	94.9	550.1	570.8	2.3	2.8	0.5	1.2	1.2
2000 Social security contributions	34.0	297.1	1 450.5	3 925.7	4 192.1	6.5	6.4	7.3	8.8	8.9
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	3.4	37.3	207.2	412.9	430.5	0.7	0.8	1.0	0.9	0.9
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	30.5	259.8	1 243.3	3 512.8	3 761.6	5.8	5.6	6.3	7.8	8.0
3000 Taxes on payroll and workforce	7.6	61.8	260.7	639.7	693.6	1.4	1.3	1.3	1.4	1.5
4000 Taxes on property	1.6	8.4	63.7	220.7	220.8	0.3	0.2	0.3	0.5	0.5
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	53.5	456.9	1 766.9	3 674.7	3 916.7	10.2	9.9	8.9	8.2	8.3
5100 Taxes on production, sale, transfer, etc	49.9	425.7	1 600.3	3 330.8	3 545.1	9.5	9.2	8.1	7.4	7.5
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	21.3	222.8	920.3	2 193.2	2 285.9	4.1	4.8	4.6	4.9	4.9
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	3.6	31.1	166.6	344.0	371.6	0.7	0.7	0.8	0.8	0.8
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.3	25.2	92.5	394.9	222.6	1.8	0.5	0.5	0.9	0.5
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

Table 4.14. Costa Rica, tax revenue and % of GDP by level of government and main taxes

	Billion CRC					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	75.0	619.3	2 616.6	6 931.1	7 075.4	14.3	13.4	13.2	15.5	15.0
1000 Taxes on income, profits and capital gains	11.8	128.8	748.1	2 430.2	2 486.5	2.3	2.8	3.8	5.4	5.3
2000 Social security contributions	1.3	18.7	61.2	515.7	554.2	0.3	0.4	0.3	1.2	1.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	3.0	18.3	71.0	65.4	0.1	0.1	0.1	0.2	0.1
5000 Taxes on goods and services	52.2	444.9	1 696.6	3 519.5	3 746.7	9.9	9.6	8.6	7.9	8.0
6000 Other taxes	9.3	24.0	92.5	394.7	222.5	1.8	0.5	0.5	0.9	0.5
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	2.5	18.6	115.8	305.2	325.4	0.5	0.4	0.6	0.7	0.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.2	5.4	45.4	149.7	155.4	0.2	0.1	0.2	0.3	0.3
5000 Taxes on goods and services	1.3	12.0	70.3	155.2	169.9	0.2	0.3	0.4	0.3	0.4
6000 Other taxes	0.0	1.2	0.0	0.2	0.1	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	40.2	340.2	1 650.0	4 049.7	4 331.5	7.7	7.4	8.3	9.0	9.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	32.6	278.4	1 389.3	3 410.0	3 637.8	6.2	6.0	7.0	7.6	7.7
3000 Taxes on payroll and workforce	7.6	61.8	260.7	639.7	693.6	1.4	1.3	1.3	1.4	1.5
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

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

	Billion CZK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	771.6	1 286.9	2 339.7	2 546.3	..	32.2	31.9	33.2	33.2
1000 Taxes on income, profits and capital gains	..	175.8	259.9	515.4	587.6	..	7.3	6.4	7.3	7.7
1100 Of individuals	..	99.7	131.7	214.1	247.9	..	4.2	3.3	3.0	3.2
1200 Corporate	..	76.2	128.2	301.2	339.7	..	3.2	3.2	4.3	4.4
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	1074.2	1 159.8	..	14.2	14.3	15.2	15.1
2100 Employees	..	77.3	116.8	215.2	231.8	..	3.2	2.9	3.1	3.0
2200 Employers	..	220.2	363.1	661.3	712.4	..	9.2	9.0	9.4	9.3
2300 Self-employed or non-employed	..	44.1	96.1	197.7	215.5	..	1.8	2.4	2.8	2.8
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	10.9	16.4	12.5	12.5	..	0.5	0.4	0.2	0.2
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	243.0	434.4	737.3	785.8	..	10.1	10.8	10.5	10.3
5100 Taxes on production, sale, transfer, etc	..	226.4	408.6	708.7	742.1	..	9.4	10.1	10.1	9.7
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	141.2	263.5	536.9	572.7	..	5.9	6.5	7.6	7.5
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	16.6	25.7	28.7	43.7	..	0.7	0.6	0.4	0.6
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.4	0.1	0.2	0.6	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.0	25.7	42.1	43.5	..	0.0	0.6	0.6	0.6
Transfer component	7.8	12.9	12.5	..	..	0.2	0.2	0.2
Tax expenditure component	17.9	29.2	28.7	..	..	0.4	0.4	0.4
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	6.6	12.7	10.8	..	..	0.2	0.2	0.1
Customs duties	6.6	12.7	10.8	..	..	0.2	0.2	0.1
SRF contributions

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Tax Analyses Department.

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

	Billion CZK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	423.4	687.3	1 229.4	1 351.6	..	17.6	17.0	17.4	17.6
1000 Taxes on income, profits and capital gains	..	175.8	259.9	515.4	587.6	..	7.3	6.4	7.3	7.7
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	6.4	7.6	0.1	0.0	..	0.3	0.2	0.0	0.0
5000 Taxes on goods and services	..	241.0	419.6	713.7	763.4	..	10.0	10.4	10.1	10.0
6000 Other taxes	..	0.1	0.1	0.2	0.6	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	6.7	17.0	23.3	24.1	..	0.3	0.4	0.3	0.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	4.5	8.7	12.4	12.5	..	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	..	2.0	8.2	10.9	11.6	..	0.1	0.2	0.2	0.2
6000 Other taxes	..	0.3	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	341.5	576.0	1074.2	1 159.8	..	14.2	14.3	15.2	15.1
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	341.5	576.0	1074.2	1 159.8	..	14.2	14.3	15.2	15.1
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Tax Analyses Department.

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

	Billion DKK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	378.7	620.5	812.1	1 190.7	1 226.5	44.3	46.8	44.8	42.1	44.0
1000 Taxes on income, profits and capital gains	231.3	380.8	501.0	768.3	817.4	27.0	28.7	27.6	27.1	29.3
1100 Of individuals	205.1	326.2	421.9	661.0	701.6	24.0	24.6	23.3	23.3	25.2
1200 Corporate	13.6	42.3	42.6	96.1	102.8	1.6	3.2	2.3	3.4	3.7
1300 Unallocable between 1100 and 1200	12.6	12.4	36.5	11.2	12.9	1.5	0.9	2.0	0.4	0.5
2000 Social security contributions	0.1	8.5	2.3	2.3	2.1	0.0	0.6	0.1	0.1	0.1
2100 Employees	0.1	8.2	0.9	0.7	0.4	0.0	0.6	0.0	0.0	0.0
2200 Employers	0.0	0.2	1.4	1.6	1.7	0.0	0.0	0.1	0.1	0.1
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	2.5	2.3	4.2	7.1	7.3	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	16.2	20.7	33.5	48.4	47.9	1.9	1.6	1.8	1.7	1.7
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	128.6	207.8	270.9	363.1	345.9	15.0	15.7	14.9	12.8	12.4
5100 Taxes on production, sale, transfer, etc	122.6	196.9	251.3	339.0	320.7	14.3	14.9	13.9	12.0	11.5
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	71.0	120.9	169.0	262.5	254.9	8.3	9.1	9.3	9.3	9.1
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	4.4	7.5	14.7	13.5	14.1	0.5	0.6	0.8	0.5	0.5
5300 Unallocable between 5100 and 5200	1.6	3.4	4.9	10.6	11.1	0.2	0.3	0.3	0.4	0.4
6000 Other taxes	0.0	0.4	0.2	1.4	5.9	0.0	0.0	0.0	0.0	0.2
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	5.0	2.3	1.5	..	..	0.3	0.1	0.1
Transfer component	..	..	0.2	0.1	0.1	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	4.7	2.1	1.5	..	..	0.3	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	2.7	2.6	3.3	4.6	3.6	0.3	0.2	0.2	0.2	0.1
Customs duties	0.0	2.3	3.2	4.6	3.6	0.0	0.2	0.2	0.2	0.1
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Source: Statistics Denmark.

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

	Billion DKK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	258.2	419.1	590.6	869.7	891.5	30.2	31.6	32.6	30.7	32.0
1000 Taxes on income, profits and capital gains	122.4	202.7	307.9	485.5	520.1	14.3	15.3	17.0	17.1	18.7
2000 Social security contributions	0.1	1.4	1.4	1.8	1.6	0.0	0.1	0.1	0.1	0.1
3000 Taxes on payroll and workforce	2.5	2.3	4.2	7.1	7.3	0.3	0.2	0.2	0.3	0.3
4000 Taxes on property	7.4	7.2	9.4	15.4	14.3	0.9	0.5	0.5	0.5	0.5
5000 Taxes on goods and services	125.9	205.1	267.6	358.5	342.3	14.7	15.5	14.8	12.7	12.3
6000 Other taxes	0.0	0.4	0.2	1.4	5.9	0.0	0.0	0.0	0.0	0.2
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	117.8	191.7	217.3	315.9	330.8	13.8	14.5	12.0	11.2	11.9
1000 Taxes on income, profits and capital gains	108.9	178.1	193.1	282.8	297.3	12.7	13.4	10.7	10.0	10.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	8.9	13.6	24.2	33.1	33.5	1.0	1.0	1.3	1.2	1.2
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	7.1	0.9	0.5	0.5	0.0	0.5	0.1	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.1	0.9	0.5	0.5	0.0	0.5	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Source: Statistics Denmark.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	1.9	4.9	12.0	12.9	..	31.1	33.0	32.9	33.6
1000 Taxes on income, profits and capital gains	..	0.5	1.0	2.9	3.1	..	7.7	6.6	7.9	8.1
1100 Of individuals	..	0.4	0.8	2.3	2.4	..	6.8	5.3	6.3	6.2
1200 Corporate	..	0.1	0.2	0.6	0.7	..	0.9	1.3	1.6	1.9
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.8	4.1	4.6	..	10.9	12.2	11.4	11.9
2100 Employees	..	0.0	0.1	0.2	0.2	..	0.0	0.8	0.5	0.5
2200 Employers	..	0.7	1.7	3.8	4.2	..	10.7	11.2	10.4	11.0
2300 Self-employed or non-employed	..	0.0	0.0	0.2	0.2	..	0.2	0.1	0.5	0.5
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.2	0.2
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.7	2.0	4.9	5.1	..	12.1	13.9	13.5	13.4
5100 Taxes on production, sale, transfer, etc	..	0.7	2.0	4.6	4.7	..	11.7	13.5	12.6	12.3
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	0.5	1.3	3.3	3.5	..	8.4	8.5	9.1	9.1
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.3	0.4	..	0.4	0.4	0.9	1.1
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.1	0.1	..	..	0.2	0.3	0.1
Customs duties	0.0	0.1	0.0	..	..	0.2	0.2	0.1
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Estonia.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	1.6	3.9	9.9	10.7	..	26.3	26.4	27.2	27.8
1000 Taxes on income, profits and capital gains	..	0.5	1.0	2.9	3.1	..	7.7	6.6	7.9	8.1
2000 Social security contributions	..	0.4	0.9	2.2	2.5	..	6.6	6.3	6.1	6.5
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.7	2.0	4.8	5.1	..	12.0	13.6	13.2	13.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.0	0.1	0.1	0.1	..	0.5	0.5	0.2	0.2
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.1	0.1	0.1	..	0.4	0.3	0.2	0.2
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	0.3	0.9	1.9	2.1	..	4.3	5.9	5.2	5.5
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.3	0.9	1.9	2.1	..	4.3	5.9	5.2	5.5
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Estonia.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	39.1	62.4	76.3	115.6	116.7	42.9	45.8	40.6	43.4	42.8
1000 Taxes on income, profits and capital gains	15.3	26.9	27.1	42.7	42.6	16.8	19.7	14.4	16.0	15.6
1100 Of individuals	13.6	19.1	22.5	34.6	34.8	14.9	14.0	12.0	13.0	12.7
1200 Corporate	1.8	7.8	4.6	8.1	7.8	1.9	5.7	2.4	3.0	2.9
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	10.0	15.8	22.6	32.0	33.9	11.0	11.6	12.0	12.0	12.4
2100 Employees	1.2	2.9	4.7	9.6	10.3	1.3	2.1	2.5	3.6	3.8
2200 Employers	8.1	11.6	16.0	20.3	21.2	8.9	8.5	8.5	7.6	7.8
2300 Self-employed or non-employed	0.7	1.3	1.9	2.1	2.3	0.8	0.9	1.0	0.8	0.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.0	1.5	2.1	3.9	3.8	1.1	1.1	1.1	1.5	1.4
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	12.7	18.2	24.4	37.0	36.3	14.0	13.4	13.0	13.9	13.3
5100 Taxes on production, sale, transfer, etc	12.6	17.8	23.6	35.3	34.6	13.8	13.0	12.6	13.3	12.7
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	7.5	10.9	15.5	25.1	25.1	8.3	8.0	8.3	9.4	9.2
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.2	0.4	0.8	1.7	1.6	0.2	0.3	0.4	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	0.1	0.2	0.6	0.5	..	0.1	0.1	0.2	0.2
Customs duties	..	0.1	0.2	0.3	0.2	..	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	0.3	0.3	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Finland, basing on data from State Treasury, Tax Administration, Finnish Customs, Finnish Transport and Communication Agency, Financial Stability Authority and Financial Supervisory Authority. Supplementary information from unpublished sources.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	20.7	33.1	35.0	56.4	69.2	22.7	24.3	18.6	21.2	25.4
1000 Taxes on income, profits and capital gains	7.0	14.0	9.8	18.1	31.6	7.7	10.3	5.2	6.8	11.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.9	0.9	0.9	1.8	1.8	1.0	0.7	0.5	0.7	0.6
5000 Taxes on goods and services	12.7	18.1	24.3	36.4	35.8	14.0	13.3	12.9	13.7	13.1
6000 Other taxes	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	8.4	13.5	18.5	26.6	13.0	9.2	9.9	9.8	10.0	4.8
1000 Taxes on income, profits and capital gains	8.3	12.9	17.3	24.5	11.0	9.1	9.5	9.2	9.2	4.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.6	1.2	2.0	2.1	0.1	0.4	0.6	0.8	0.8
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	10.0	15.8	22.6	32.0	33.9	11.0	11.6	12.0	12.0	12.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	10.0	15.8	22.6	32.0	33.9	11.0	11.6	12.0	12.0	12.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Finland, basing on data from State Treasury, Tax Administration, Finnish Customs, Finnish Transport and Communication Agency, Financial Stability Authority and Financial Supervisory Authority. Supplementary information from unpublished sources.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	433.8	643.4	843.1	1 217.0	1 239.6	41.5	43.7	42.2	45.9	43.9
1000 Taxes on income, profits and capital gains	69.6	159.5	191.3	332.9	332.2	6.7	10.8	9.6	12.5	11.8
1100 Of individuals	46.3	116.3	150.8	257.3	265.9	4.4	7.9	7.6	9.7	9.4
1200 Corporate	23.1	43.1	40.5	75.6	66.3	2.2	2.9	2.0	2.8	2.3
1300 Unallocable between 1100 and 1200	0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	191.1	230.2	319.8	393.6	411.2	18.3	15.6	16.0	14.8	14.5
2100 Employees	57.3	57.3	76.9	95.2	100.3	5.5	3.9	3.9	3.6	3.5
2200 Employers	118.1	158.3	217.3	266.7	279.4	11.3	10.7	10.9	10.0	9.9
2300 Self-employed or non-employed	15.7	14.6	25.7	31.7	31.6	1.5	1.0	1.3	1.2	1.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	8.3	16.1	28.4	51.9	54.9	0.8	1.1	1.4	2.0	1.9
4000 Taxes on property	27.4	44.1	70.8	98.6	97.6	2.6	3.0	3.5	3.7	3.5
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	123.2	169.2	223.1	318.2	319.2	11.8	11.5	11.2	12.0	11.3
5100 Taxes on production, sale, transfer, etc	119.2	163.1	215.2	310.3	310.6	11.4	11.1	10.8	11.7	11.0
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	80.0	106.9	135.1	198.8	205.6	7.7	7.3	6.8	7.5	7.3
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	4.0	6.2	7.9	7.9	8.6	0.4	0.4	0.4	0.3	0.3
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	14.1	24.4	9.7	21.8	24.4	1.3	1.7	0.5	0.8	0.9
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	0.5	17.4	23.5	19.4	..	0.0	0.9	0.9	0.7
Transfer component	..	..	10.8	13.2	9.2	..	..	0.5	0.5	0.3
Tax expenditure component	..	..	6.6	10.4	10.2	..	..	0.3	0.4	0.4
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	2.6	1.9	2.0	7.7	6.6	0.2	0.1	0.1	0.3	0.2
Customs duties	..	1.5	1.8	3.0	2.7	..	0.1	0.1	0.1	0.1
SRF contributions	..	..	..	4.7	3.9	..	..	..	0.2	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 5 "Detailed country tables".

Source: National accounts for France, Insee.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	200.1	271.4	303.1	377.4	370.3	19.2	18.4	15.2	14.2	13.1
1000 Taxes on income, profits and capital gains	69.6	94.8	99.6	183.4	176.0	6.7	6.4	5.0	6.9	6.2
2000 Social security contributions	3.2	5.4	7.6	7.8	7.9	0.3	0.4	0.4	0.3	0.3
3000 Taxes on payroll and workforce	6.2	11.6	5.4	15.7	16.5	0.6	0.8	0.3	0.6	0.6
4000 Taxes on property	8.6	11.4	13.4	27.8	27.2	0.8	0.8	0.7	1.0	1.0
5000 Taxes on goods and services	112.1	145.2	169.6	138.3	138.9	10.7	9.9	8.5	5.2	4.9
6000 Other taxes	0.4	3.1	7.4	4.4	3.7	0.0	0.2	0.4	0.2	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	40.2	64.7	89.2	175.0	177.4	3.9	4.4	4.5	6.6	6.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.7	3.9	7.5	10.6	11.4	0.2	0.3	0.4	0.4	0.4
4000 Taxes on property	18.8	32.7	57.4	70.9	70.4	1.8	2.2	2.9	2.7	2.5
5000 Taxes on goods and services	6.0	7.1	22.4	82.9	84.0	0.6	0.5	1.1	3.1	3.0
6000 Other taxes	13.7	21.0	1.9	10.6	11.5	1.3	1.4	0.1	0.4	0.4
Social Security Funds										
Total tax revenue	190.9	305.4	448.8	656.9	685.4	18.3	20.7	22.5	24.7	24.2
1000 Taxes on income, profits and capital gains	0.0	64.7	91.6	149.4	156.2	0.0	4.4	4.6	5.6	5.5
2000 Social security contributions	187.9	224.8	312.2	385.7	403.2	18.0	15.3	15.6	14.5	14.3
3000 Taxes on payroll and workforce	0.4	0.6	15.5	25.6	27.0	0.0	0.0	0.8	1.0	1.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	2.5	15.0	29.0	89.3	89.8	0.2	1.0	1.5	3.4	3.2
6000 Other taxes	0.0	0.3	0.5	6.7	9.1	0.0	0.0	0.0	0.3	0.3

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes. The capital transfer has been allocated between tax headings in proportion to the reported tax revenue. Therefore, the tax revenue amounts are different to those reported in the detailed country data available in Chapter 6 "Tax revenues by sub-sectors of general government".

Source: National accounts for France, Insee.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	454.8	767.0	919.8	1 542.3	1 573.6	34.8	36.0	35.2	38.7	37.3
1000 Taxes on income, profits and capital gains	147.3	231.2	257.8	508.4	510.1	11.3	10.9	9.9	12.7	12.1
1100 Of individuals	125.3	194.2	219.4	415.9	415.6	9.6	9.1	8.4	10.4	9.8
1200 Corporate	22.0	37.1	38.4	92.5	94.5	1.7	1.7	1.5	2.3	2.2
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	170.4	299.4	354.3	567.1	604.3	13.0	14.1	13.5	14.2	14.3
2100 Employees	73.6	131.6	152.8	246.4	262.7	5.6	6.2	5.8	6.2	6.2
2200 Employers	86.7	147.4	165.5	266.8	284.3	6.6	6.9	6.3	6.7	6.7
2300 Self-employed or non-employed	10.2	20.4	36.0	53.9	57.3	0.8	1.0	1.4	1.4	1.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	15.3	17.5	21.0	43.2	38.6	1.2	0.8	0.8	1.1	0.9
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	121.6	218.7	286.6	423.2	420.2	9.3	10.3	11.0	10.6	10.0
5100 Taxes on production, sale, transfer, etc	117.2	211.4	269.9	392.0	388.9	9.0	9.9	10.3	9.8	9.2
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	75.5	140.9	180.5	292.6	291.8	5.8	6.6	6.9	7.3	6.9
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	4.4	7.2	16.7	31.2	31.3	0.3	0.3	0.6	0.8	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.2	0.2	0.1	0.4	0.4	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	39.3	46.3	51.8	56.6	..	1.8	1.8	1.3	1.3
Transfer component	..	..	17.7	18.6	21.0	..	..	0.7	0.5	0.5
Tax expenditure component	..	..	28.6	33.2	35.6	..	..	1.1	0.8	0.8
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	4.1	3.7	4.2	10.1	8.3	0.3	0.2	0.2	0.3	0.2
Customs duties	3.7	3.4	4.2	6.7	5.6	0.3	0.2	0.2	0.2	0.1
SRF contributions	..	..	..	3.4	2.6	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	143.9	234.8	291.8	446.7	447.8	11.0	11.0	11.2	11.2	10.6
1000 Taxes on income, profits and capital gains	58.2	97.9	104.5	201.5	201.4	4.5	4.6	4.0	5.1	4.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.2	0.0	0.0	1.6	1.6	0.1	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	84.6	136.9	187.3	243.6	244.7	6.5	6.4	7.2	6.1	5.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	97.8	172.1	199.4	381.5	373.2	7.5	8.1	7.6	9.6	8.8
1000 Taxes on income, profits and capital gains	58.2	88.9	97.6	193.6	192.5	4.5	4.2	3.7	4.9	4.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.0	8.5	11.0	27.9	23.1	0.5	0.4	0.4	0.7	0.5
5000 Taxes on goods and services	32.6	74.6	90.8	160.0	157.6	2.5	3.5	3.5	4.0	3.7
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	38.4	57.0	70.0	136.9	140.1	2.9	2.7	2.7	3.4	3.3
1000 Taxes on income, profits and capital gains	30.9	44.4	55.7	113.2	116.2	2.4	2.1	2.1	2.8	2.8
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.2	9.0	10.0	13.7	13.9	0.5	0.4	0.4	0.3	0.3
5000 Taxes on goods and services	0.3	3.4	4.3	9.6	9.5	0.0	0.2	0.2	0.2	0.2
6000 Other taxes	0.2	0.1	0.1	0.4	0.4	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	170.4	299.4	354.3	567.1	604.3	13.0	14.1	13.5	14.2	14.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	170.4	299.4	354.3	567.1	604.3	13.0	14.1	13.5	14.2	14.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	11.5	47.2	72.4	85.2	87.7	25.5	34.7	32.4	41.0	38.9
1000 Taxes on income, profits and capital gains	2.3	12.7	16.0	17.5	21.0	5.1	9.3	7.1	8.4	9.3
1100 Of individuals	1.6	6.1	9.0	11.5	13.6	3.6	4.5	4.0	5.6	6.0
1200 Corporate	0.6	5.6	5.7	5.1	6.5	1.4	4.1	2.6	2.5	2.9
1300 Unallocable between 1100 and 1200	0.0	0.9	1.2	0.8	0.9	0.1	0.7	0.5	0.4	0.4
2000 Social security contributions	3.5	14.3	24.7	25.2	25.2	7.7	10.5	11.1	12.1	11.2
2100 Employees	1.7	7.6	13.3	13.6	13.5	3.9	5.6	5.9	6.6	6.0
2200 Employers	1.7	6.7	11.5	11.6	11.8	3.8	4.9	5.1	5.6	5.2
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.1	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
4000 Taxes on property	0.5	3.6	3.7	5.7	5.7	1.2	2.7	1.7	2.7	2.5
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	5.1	16.6	28.0	36.9	35.7	11.4	12.2	12.5	17.8	15.8
5100 Taxes on production, sale, transfer, etc	4.9	14.8	25.5	32.3	30.8	10.9	10.9	11.4	15.5	13.7
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	2.8	8.9	16.0	18.6	19.8	6.3	6.6	7.1	9.0	8.8
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.2	1.3	1.7	4.0	4.3	0.5	1.0	0.8	1.9	1.9
5300 Unallocable between 5100 and 5200	0.0	0.5	0.8	0.7	0.6	0.0	0.4	0.4	0.3	0.3
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.2	0.3	0.6	0.5	0.2	0.2	0.1	0.3	0.2
Customs duties	0.1	0.2	0.3	0.4	0.4	0.2	0.2	0.1	0.2	0.2
SRF contributions	..	..	..	0.1	0.1	..	..	..	0.1	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, General Accounting Office, Directorate of General Government Budget in collaboration with the National Statistical Authority (ELSTAT).

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	7.8	31.9	46.5	57.3	59.8	17.4	23.4	20.8	27.6	26.5
1000 Taxes on income, profits and capital gains	2.3	12.7	15.9	17.5	21.0	5.1	9.3	7.1	8.4	9.3
2000 Social security contributions	0.0	0.7	1.3	0.1	0.1	0.1	0.5	0.6	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.5	2.6	2.1	3.8	3.9	1.2	1.9	0.9	1.8	1.7
5000 Taxes on goods and services	4.9	16.0	27.1	35.9	34.8	11.0	11.7	12.1	17.3	15.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.1	1.0	1.7	2.0	2.0	0.3	0.7	0.8	0.9	0.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.1	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.8	1.5	1.8	1.8	0.0	0.6	0.7	0.9	0.8
5000 Taxes on goods and services	0.1	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	3.4	14.1	24.0	25.4	25.5	7.6	10.4	10.7	12.2	11.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3.4	13.6	23.4	25.1	25.2	7.6	10.0	10.5	12.1	11.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.2	0.1	0.0	0.0	0.0	0.2	0.1	0.0	0.0
5000 Taxes on goods and services	0.0	0.3	0.4	0.3	0.3	0.0	0.2	0.2	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, General Accounting Office, Directorate of General Government Budget in collaboration with the National Statistical Authority (ELSTAT).

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

	Billion HUF					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	5 132.6	10 121.7	23 181.0	26 374.5	..	38.5	36.9	35.1	35.0
1000 Taxes on income, profits and capital gains	..	1 247.4	2 093.8	4 618.4	5 740.0	..	9.4	7.6	7.0	7.6
1100 Of individuals	..	954.7	1 764.1	3 524.5	4 054.8	..	7.2	6.4	5.3	5.4
1200 Corporate	..	292.7	329.7	1093.9	1685.2	..	2.2	1.2	1.7	2.2
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1 506.8	3 179.5	6 481.5	7 465.9	..	11.3	11.6	9.8	9.9
2100 Employees	..	275.3	1 112.6	3 829.8	4 444.3	..	2.1	4.1	5.8	5.9
2200 Employers	..	1 213.2	2 043.8	2 619.1	2 983.7	..	9.1	7.5	4.0	4.0
2300 Self-employed or non-employed	..	0.9	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	..	17.4	23.2	32.7	37.9	..	0.1	0.1	0.0	0.1
3000 Taxes on payroll and workforce	..	183.4	113.7	472.4	432.8	..	1.4	0.4	0.7	0.6
4000 Taxes on property	..	89.0	312.1	531.9	552.3	..	0.7	1.1	0.8	0.7
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	2 081.4	4 383.9	11 002.0	12 077.6	..	15.6	16.0	16.7	16.0
5100 Taxes on production, sale, transfer, etc	..	2 052.7	4 272.3	10 716.2	11 629.6	..	15.4	15.6	16.2	15.4
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	1 153.7	2 325.6	6 691.2	7 054.1	..	8.6	8.5	10.1	9.4
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	28.7	111.6	285.9	448.0	..	0.2	0.4	0.4	0.6
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	24.5	38.7	74.6	105.8	..	0.2	0.1	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	25.7	104.9	105.9	..	..	0.1	0.2	0.1
Customs duties	25.0	104.9	105.9	..	..	0.1	0.2	0.1
SRF contributions

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Economic Department.

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

	Billion HUF					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	3 308.0	6 379.4	15 641.7	17 440.7	..	24.8	23.3	23.7	23.2
1000 Taxes on income, profits and capital gains	..	1 230.8	2 064.3	4 618.4	5 739.9	..	9.2	7.5	7.0	7.6
2000 Social security contributions	..	136.6	182.0	307.5	357.4	..	1.0	0.7	0.5	0.5
3000 Taxes on payroll and workforce	..	15.4	103.1	463.5	423.2	..	0.1	0.4	0.7	0.6
4000 Taxes on property	..	29.1	182.8	347.3	340.2	..	0.2	0.7	0.5	0.5
5000 Taxes on goods and services	..	1 878.6	3 808.5	9 841.0	10 490.2	..	14.1	13.9	14.9	13.9
6000 Other taxes	..	17.5	38.7	64.0	89.8	..	0.1	0.1	0.1	0.1
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	266.0	652.2	1092.6	1493.1	..	2.0	2.4	1.7	2.0
1000 Taxes on income, profits and capital gains	..	2.2	0.1	0.0	0.1	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.2	1.2	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	59.9	129.3	184.6	212.1	..	0.4	0.5	0.3	0.3
5000 Taxes on goods and services	..	202.8	521.6	907.9	1280.9	..	1.5	1.9	1.4	1.7
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	1 558.6	3 064.5	6 341.8	7 334.7	..	11.7	11.2	9.6	9.7
1000 Taxes on income, profits and capital gains	..	14.5	29.4	-0.0	0.0	..	0.1	0.1	-0.0	0.0
2000 Social security contributions	..	1 370.2	2 997.5	6 174.1	7 108.5	..	10.3	10.9	9.4	9.4
3000 Taxes on payroll and workforce	..	166.9	9.4	8.9	9.7	..	1.3	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	28.1	148.3	200.5	..	0.0	0.1	0.2	0.3
6000 Other taxes	..	7.0	0.0	10.6	16.1	..	0.1	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Economic Department.

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

	Billion ISK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	114.9	254.7	542.6	1 379.5	1 567.6	29.5	35.4	31.9	34.9	35.9
1000 Taxes on income, profits and capital gains	34.1	101.5	239.7	703.5	808.7	8.7	14.1	14.1	17.8	18.5
1100 Of individuals	30.9	88.5	197.3	545.7	590.4	7.9	12.3	11.6	13.8	13.5
1200 Corporate	3.2	8.4	14.6	100.9	145.5	0.8	1.2	0.9	2.6	3.3
1300 Unallocable between 1100 and 1200	0.0	4.6	27.7	56.9	72.9	0.0	0.6	1.6	1.4	1.7
2000 Social security contributions	3.6	19.7	63.6	115.6	131.6	0.9	2.7	3.7	2.9	3.0
2100 Employees	0.3	..	..	..	..	0.1	..	..	..	..
2200 Employers	3.3	..	..	..	..	0.8	..	..	..	..
2300 Self-employed or non-employed	0.0	..	..	..	..	0.0	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0.0	19.7	63.6	115.6	131.6	0.0	2.7	3.7	2.9	3.0
3000 Taxes on payroll and workforce	4.1	0.2	2.8	10.0	11.6	1.0	0.0	0.2	0.3	0.3
4000 Taxes on property	9.7	20.1	38.0	87.0	96.0	2.5	2.8	2.2	2.2	2.2
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	58.9	112.3	192.6	449.2	503.9	15.1	15.6	11.3	11.4	11.5
5100 Taxes on production, sale, transfer, etc	56.6	103.9	183.1	420.2	477.4	14.5	14.5	10.8	10.6	10.9
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	32.7	72.7	123.7	323.5	375.7	8.4	10.1	7.3	8.2	8.6
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	2.4	8.4	9.5	29.0	26.5	0.6	1.2	0.6	0.7	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	4.5	1.0	6.0	14.2	15.8	1.2	0.1	0.4	0.4	0.4
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	11.6	13.9	..	..	..	0.3	0.3
Transfer component	..	..	..	10.9	12.6	..	..	..	0.3	0.3
Tax expenditure component	..	..	..	0.7	1.2	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Iceland.

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

	Billion ISK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	91.6	195.1	403.6	990.0	1130.2	23.5	27.2	23.7	25.1	25.9
1000 Taxes on income, profits and capital gains	19.9	55.5	132.9	400.1	463.7	5.1	7.7	7.8	10.1	10.6
2000 Social security contributions	3.6	19.7	63.6	115.6	131.6	0.9	2.7	3.7	2.9	3.0
3000 Taxes on payroll and workforce	4.1	0.2	2.8	10.0	11.6	1.0	0.0	0.2	0.3	0.3
4000 Taxes on property	6.0	6.6	6.9	13.2	13.7	1.5	0.9	0.4	0.3	0.3
5000 Taxes on goods and services	57.7	112.2	191.5	436.9	493.8	14.8	15.6	11.2	11.1	11.3
6000 Other taxes	0.4	1.0	6.0	14.2	15.8	0.1	0.1	0.4	0.4	0.4
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	23.3	59.6	139.0	389.4	437.3	6.0	8.3	8.2	9.9	10.0
1000 Taxes on income, profits and capital gains	14.2	46.0	106.8	303.4	345.0	3.6	6.4	6.3	7.7	7.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.7	13.4	31.1	73.7	82.3	1.0	1.9	1.8	1.9	1.9
5000 Taxes on goods and services	1.2	0.1	1.1	12.3	10.0	0.3	0.0	0.1	0.3	0.2
6000 Other taxes	4.1	0.0	0.0	0.0	0.0	1.1	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Iceland.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	12.3	33.4	46.4	105.5	111.7	32.4	30.8	27.7	20.3	21.3
1000 Taxes on income, profits and capital gains	4.7	14.6	18.6	55.7	58.7	12.3	13.4	11.1	10.7	11.2
1100 Of individuals	4.1	10.6	14.7	33.0	34.7	10.7	9.8	8.8	6.3	6.6
1200 Corporate	0.6	3.9	3.9	22.6	24.0	1.6	3.6	2.4	4.3	4.6
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.7	4.0	8.5	16.0	17.4	4.6	3.7	5.1	3.1	3.3
2100 Employees	0.6	1.0	3.2	5.4	5.9	1.5	0.9	1.9	1.0	1.1
2200 Employers	1.1	2.8	4.9	9.9	10.7	2.9	2.6	2.9	1.9	2.0
2300 Self-employed or non-employed	0.1	0.2	0.3	0.6	0.7	0.2	0.2	0.2	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.2	0.0	0.3	1.0	1.1	0.4	0.0	0.2	0.2	0.2
4000 Taxes on property	0.6	1.9	2.4	5.0	5.1	1.5	1.8	1.4	1.0	1.0
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	5.1	13.0	16.6	27.9	29.4	13.6	12.0	9.9	5.4	5.6
5100 Taxes on production, sale, transfer, etc	4.9	12.4	15.3	26.2	27.5	13.0	11.4	9.2	5.0	5.2
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	2.5	7.6	10.1	19.2	20.4	6.6	7.0	6.0	3.7	3.9
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.2	0.6	1.3	1.7	1.9	0.5	0.6	0.8	0.3	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.1	0.4	0.4	..	..	0.6	0.1	0.1
Transfer component	..	..	0.0	0.0	0.0	..	..	0.0	0.0	0.0
Tax expenditure component	..	..	1.1	0.4	0.4	..	..	0.6	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.2	0.2	0.2	0.9	0.9	0.5	0.2	0.1	0.2	0.2
Customs duties	0.1	0.2	0.2	0.6	0.6	0.4	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.3	0.3	..	..	..	0.0	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	10.1	28.8	37.9	88.8	93.5	26.7	26.5	22.7	17.0	17.8
1000 Taxes on income, profits and capital gains	4.7	14.6	18.6	55.7	58.7	12.3	13.4	11.1	10.7	11.2
2000 Social security contributions	0.1	0.1	1.5	1.6	1.8	0.2	0.1	0.9	0.3	0.3
3000 Taxes on payroll and workforce	0.2	0.0	0.3	1.0	1.1	0.4	0.0	0.2	0.2	0.2
4000 Taxes on property	0.3	1.3	1.1	3.5	3.5	0.7	1.2	0.6	0.7	0.7
5000 Taxes on goods and services	5.0	12.8	16.4	27.0	28.5	13.1	11.8	9.8	5.2	5.4
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.3	0.7	1.5	1.6	1.8	0.9	0.6	0.9	0.3	0.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.6	1.3	1.6	1.7	0.8	0.5	0.8	0.3	0.3
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	1.6	3.8	6.7	14.2	15.5	4.3	3.5	4.0	2.7	2.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.6	3.8	6.7	14.2	15.5	4.3	3.5	4.0	2.7	2.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion ILS					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	189.3	269.7	580.6	560.4	..	34.0	30.1	32.9	29.8
1000 Taxes on income, profits and capital gains	..	74.6	78.3	215.7	207.6	..	13.4	8.7	12.2	11.1
1100 Of individuals	..	54.8	48.2	125.6	125.2	..	9.8	5.4	7.1	6.7
1200 Corporate	..	18.0	23.1	77.7	69.2	..	3.2	2.6	4.4	3.7
1300 Unallocable between 1100 and 1200	..	1.8	6.9	12.3	13.1	..	0.3	0.8	0.7	0.7
2000 Social security contributions	..	27.6	45.3	88.8	93.8	..	5.0	5.1	5.0	5.0
2100 Employees	..	15.8	27.8	49.9	52.5	..	2.8	3.1	2.8	2.8
2200 Employers	..	8.2	11.4	27.9	29.2	..	1.5	1.3	1.6	1.6
2300 Self-employed or non-employed	..	3.6	6.1	11.1	12.1	..	0.6	0.7	0.6	0.6
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	6.8	10.3	17.0	17.6	..	1.2	1.1	1.0	0.9
4000 Taxes on property	..	18.0	30.0	70.8	59.9	..	3.2	3.4	4.0	3.2
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	62.3	105.8	188.3	181.5	..	11.2	11.8	10.7	9.7
5100 Taxes on production, sale, transfer, etc	..	57.9	98.1	176.4	169.3	..	10.4	10.9	10.0	9.0
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	39.8	65.5	130.8	122.8	..	7.2	7.3	7.4	6.5
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	4.5	7.7	11.9	12.3	..	0.8	0.9	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.1	1.9	1.2	..	..	0.0	0.1	0.1
Transfer component	0.1	1.9	1.2	..	..	0.0	0.1	0.1
Tax expenditure component	0.0	0.0	0.0	..	..	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion ILS					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	148.0	199.9	444.6	419.4	..	26.6	22.3	25.2	22.3
1000 Taxes on income, profits and capital gains	..	74.6	78.3	215.7	207.6	..	13.4	8.7	12.2	11.1
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	6.8	10.3	17.0	17.6	..	1.2	1.1	1.0	0.9
4000 Taxes on property	..	4.8	6.6	25.3	14.4	..	0.9	0.7	1.4	0.8
5000 Taxes on goods and services	..	61.8	104.7	186.6	179.8	..	11.1	11.7	10.6	9.6
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	13.7	24.5	47.2	47.2	..	2.5	2.7	2.7	2.5
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	13.2	23.5	45.5	45.5	..	2.4	2.6	2.6	2.4
5000 Taxes on goods and services	..	0.6	1.0	1.7	1.8	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	27.6	45.3	88.8	93.8	..	5.0	5.1	5.0	5.0
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	27.6	45.3	88.8	93.8	..	5.0	5.1	5.0	5.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	265.1	498.6	674.5	839.4	889.7	36.2	40.1	41.7	42.0	41.5
1000 Taxes on income, profits and capital gains	96.7	166.0	219.5	275.3	306.9	13.2	13.3	13.6	13.8	14.3
1100 Of individuals	69.7	125.9	180.5	214.0	240.4	9.5	10.1	11.2	10.7	11.2
1200 Corporate	26.6	27.7	36.8	53.0	58.6	3.6	2.2	2.3	2.7	2.7
1300 Unallocable between 1100 and 1200	0.4	12.4	2.3	8.3	7.8	0.1	1.0	0.1	0.4	0.4
2000 Social security contributions	87.3	141.4	209.1	255.2	263.0	11.9	11.4	12.9	12.8	12.3
2100 Employees	16.8	26.7	37.5	46.7	42.7	2.3	2.1	2.3	2.3	2.0
2200 Employers	62.5	99.9	144.3	170.7	179.7	8.5	8.0	8.9	8.5	8.4
2300 Self-employed or non-employed	8.0	14.8	27.3	37.7	40.6	1.1	1.2	1.7	1.9	1.9
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	6.0	23.7	32.4	48.2	47.6	0.8	1.9	2.0	2.4	2.2
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	74.3	140.2	181.6	232.9	243.1	10.1	11.3	11.2	11.7	11.3
5100 Taxes on production, sale, transfer, etc	67.1	127.2	162.9	203.3	211.9	9.2	10.2	10.1	10.2	9.9
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	38.9	77.5	97.0	138.5	140.1	5.3	6.2	6.0	6.9	6.5
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	4.5	7.5	10.5	15.3	16.7	0.6	0.6	0.6	0.8	0.8
5300 Unallocable between 5100 and 5200	2.7	5.5	8.2	14.3	14.5	0.4	0.4	0.5	0.7	0.7
6000 Other taxes	0.0	27.3	31.9	27.8	29.1	0.0	2.2	2.0	1.4	1.4
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	0.0	8.5	8.0	..	..	0.0	0.4	0.4
Transfer component	..	..	0.1	4.3	4.2	..	..	0.0	0.2	0.2
Tax expenditure component	..	..	-0.1	4.2	3.8	..	..	-0.0	0.2	0.2
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.3	1.5	2.2	5.1	4.2	0.2	0.1	0.1	0.3	0.2
Customs duties	0.8	1.5	2.2	3.7	3.0	0.1	0.1	0.1	0.2	0.1
SRF contributions	..	..	..	1.4	1.2	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	168.9	295.7	384.2	487.5	526.2	23.1	23.8	23.7	24.4	24.6
1000 Taxes on income, profits and capital gains	92.7	162.9	208.5	257.5	287.7	12.7	13.1	12.9	12.9	13.4
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	6.0	13.9	22.2	29.4	27.8	0.8	1.1	1.4	1.5	1.3
5000 Taxes on goods and services	69.3	119.0	153.5	200.6	210.7	9.5	9.6	9.5	10.0	9.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	7.7	59.9	79.0	91.7	96.3	1.1	4.8	4.9	4.6	4.5
1000 Taxes on income, profits and capital gains	4.0	3.2	11.1	17.9	19.2	0.5	0.3	0.7	0.9	0.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	9.8	10.2	18.8	19.8	0.0	0.8	0.6	0.9	0.9
5000 Taxes on goods and services	3.7	19.7	25.8	27.2	28.2	0.5	1.6	1.6	1.4	1.3
6000 Other taxes	0.0	27.3	31.9	27.8	29.1	0.0	2.2	2.0	1.4	1.4
Social Security Funds										
Total tax revenue	87.3	141.4	209.1	255.2	263.0	11.9	11.4	12.9	12.8	12.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	87.3	141.4	209.1	255.2	263.0	11.9	11.4	12.9	12.8	12.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion JPY					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	130 842.7	136 180.9	132 464.7	195 917.8	200 343.2	27.7	25.3	26.2	34.5	33.7
1000 Taxes on income, profits and capital gains	65 681.6	47 343.3	40 014.8	63 669.2	64 644.4	13.9	8.8	7.9	11.2	10.9
1100 Of individuals	36 393.6	28 677.3	24 662.7	36 835.4	36 702.5	7.7	5.3	4.9	6.5	6.2
1200 Corporate	29 288.0	18 666.0	15 352.1	26 833.8	27 941.9	6.2	3.5	3.0	4.7	4.7
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34 612.6	47 968.3	54 460.5	75 528.0	78 335.1	7.3	8.9	10.8	13.3	13.2
2100 Employees	13 895.0	19 829.9	22 686.7	32 236.5	33 632.5	2.9	3.7	4.5	5.7	5.7
2200 Employers	16 648.8	22 455.5	24 689.1	35 272.2	36 766.3	3.5	4.2	4.9	6.2	6.2
2300 Self-employed or non-employed	4 068.8	5 682.9	7 084.7	8 019.3	7 936.3	0.9	1.1	1.4	1.4	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	12 296.3	14 294.4	12 878.3	15 414.4	16 330.4	2.6	2.7	2.6	2.7	2.7
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	17 916.8	26 227.2	24 730.2	40 827.0	40 536.7	3.8	4.9	4.9	7.2	6.8
5100 Taxes on production, sale, transfer, etc	15 646.5	23 180.2	22 160.4	38 148.9	37 864.2	3.3	4.3	4.4	6.7	6.4
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	5 778.3	12 350.3	12 675.2	29 494.4	29 355.4	1.2	2.3	2.5	5.2	4.9
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	2 270.3	3 047.0	2 569.8	2 678.1	2 672.5	0.5	0.6	0.5	0.5	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	335.4	347.7	381.1	479.2	496.6	0.1	0.1	0.1	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Tax Bureau, Ministry of Finance.

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

	Billion JPY					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	62 779.7	52 720.8	43 707.4	76 337.7	77 387.2	13.3	9.8	8.7	13.5	13.0
1000 Taxes on income, profits and capital gains	44 379.1	30 536.2	23 372.1	41 988.7	42 560.0	9.4	5.7	4.6	7.4	7.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	4 601.6	3 314.9	2 274.5	3 951.5	4 578.7	1.0	0.6	0.5	0.7	0.8
5000 Taxes on goods and services	13 799.0	18 869.7	18 060.9	30 389.9	30 243.1	2.9	3.5	3.6	5.4	5.1
6000 Other taxes	0.0	0.0	0.0	7.6	5.4	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	33 450.4	35 491.8	34 296.8	44 052.2	44 620.9	7.1	6.6	6.8	7.8	7.5
1000 Taxes on income, profits and capital gains	21 302.5	16 807.1	16 642.7	21 680.5	22 084.5	4.5	3.1	3.3	3.8	3.7
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7 694.7	10 979.5	10 603.8	11 462.9	11 751.7	1.6	2.0	2.1	2.0	2.0
5000 Taxes on goods and services	4 117.8	7 357.5	6 669.3	10 437.1	10 293.6	0.9	1.4	1.3	1.8	1.7
6000 Other taxes	335.4	347.7	381.1	471.6	491.1	0.1	0.1	0.1	0.1	0.1
Social Security Funds										
Total tax revenue	34 612.6	47 968.3	54 460.5	75 528.0	78 335.1	7.3	8.9	10.8	13.3	13.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34 612.6	47 968.3	54 460.5	75 528.0	78 335.1	7.3	8.9	10.8	13.3	13.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Tax Bureau, Ministry of Finance.

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

	Billion KRW					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	37 261.7	136 295.0	295 968.0	691 257.0	645 227.0	17.9	20.2	21.5	29.7	26.9
1000 Taxes on income, profits and capital gains	12 203.5	39 254.0	82 905.0	258 193.0	220 883.0	5.9	5.8	6.0	11.1	9.2
1100 Of individuals	7 440.4	19 950.0	42 098.0	141 926.0	128 002.0	3.6	3.0	3.1	6.1	5.3
1200 Corporate	4 756.6	19 271.0	40 807.0	116 267.0	92 881.0	2.3	2.9	3.0	5.0	3.9
1300 Unallocable between 1100 and 1200	6.5	33.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3 760.0	22 759.0	69 090.0	176 747.0	188 692.0	1.8	3.4	5.0	7.6	7.9
2100 Employees	1 464.0	8 578.0	28 213.0	77 530.0	83 637.0	0.7	1.3	2.0	3.3	3.5
2200 Employers	1 694.0	9 409.0	30 856.0	80 600.0	87 208.0	0.8	1.4	2.2	3.5	3.6
2300 Self-employed or non-employed	602.0	4 772.0	10 021.0	18 617.0	17 847.0	0.3	0.7	0.7	0.8	0.7
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	152.8	258.0	714.0	1 982.0	2 138.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	4 388.9	16 846.0	33 516.0	82 065.0	74 308.0	2.1	2.5	2.4	3.5	3.1
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	16 497.5	52 271.0	99 769.0	156 778.0	146 091.0	7.9	7.7	7.2	6.7	6.1
5100 Taxes on production, sale, transfer, etc	16 023.5	50 023.0	96 573.0	149 448.0	138 811.0	7.7	7.4	7.0	6.4	5.8
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	6 964.4	23 212.0	51 800.0	105 558.0	98 448.0	3.3	3.4	3.8	4.5	4.1
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	473.9	2 248.0	3 196.0	7 330.0	7 280.0	0.2	0.3	0.2	0.3	0.3
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	259.1	4 907.0	9 974.0	15 492.0	13 115.0	0.1	0.7	0.7	0.7	0.5
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion KRW					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	27 140.8	92 935.0	177 718.0	395 939.0	344 072.0	13.1	13.8	12.9	17.0	14.3
1000 Taxes on income, profits and capital gains	11 655.2	35 824.0	75 352.0	233 535.0	197 639.0	5.6	5.3	5.5	10.0	8.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	29.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	866.3	5 866.0	11 288.0	34 042.0	31 028.0	0.4	0.9	0.8	1.5	1.3
5000 Taxes on goods and services	14 377.5	46 812.0	86 629.0	121 046.0	109 705.0	6.9	6.9	6.3	5.2	4.6
6000 Other taxes	212.5	4 433.0	4 449.0	7 316.0	5 700.0	0.1	0.7	0.3	0.3	0.2
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	6 360.9	20 601.0	49 160.0	118 571.0	112 463.0	3.1	3.0	3.6	5.1	4.7
1000 Taxes on income, profits and capital gains	548.3	3 430.0	7 553.0	24 658.0	23 244.0	0.3	0.5	0.5	1.1	1.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	123.5	258.0	714.0	1 982.0	2 138.0	0.1	0.0	0.1	0.1	0.1
4000 Taxes on property	3 522.6	10 980.0	22 228.0	48 023.0	43 280.0	1.7	1.6	1.6	2.1	1.8
5000 Taxes on goods and services	2 120.0	5 459.0	13 140.0	35 732.0	36 386.0	1.0	0.8	1.0	1.5	1.5
6000 Other taxes	46.6	474.0	5 525.0	8 176.0	7 415.0	0.0	0.1	0.4	0.4	0.3
Social Security Funds										
Total tax revenue	3 760.0	22 759.0	69 090.0	176 747.0	188 692.0	1.8	3.4	5.0	7.6	7.9
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	3 760.0	22 759.0	69 090.0	176 747.0	188 692.0	1.8	3.4	5.0	7.6	7.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	2.0	5.2	11.8	12.9	..	30.0	29.2	32.8	32.5
1000 Taxes on income, profits and capital gains	..	0.5	1.3	2.7	3.1	..	7.2	7.3	7.4	7.8
1100 Of individuals	..	0.4	1.1	2.3	2.5	..	5.6	6.3	6.3	6.4
1200 Corporate	..	0.1	0.2	0.4	0.5	..	1.6	1.0	1.1	1.4
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.6	3.6	4.1	..	10.0	8.8	10.0	10.3
2100 Employees	..	0.2	0.4	1.1	1.2	..	2.5	2.2	3.0	3.0
2200 Employers	..	0.5	1.2	2.5	2.8	..	7.5	6.5	6.9	7.1
2300 Self-employed or non-employed	..	0.0	0.0	0.1	0.1	..	0.0	0.1	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.2	0.3	0.3	..	1.1	0.9	0.8	0.7
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.8	2.2	5.2	5.4	..	11.7	12.2	14.5	13.7
5100 Taxes on production, sale, transfer, etc	..	0.8	2.0	5.0	5.1	..	11.2	11.5	13.8	12.8
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	0.5	1.2	3.7	3.8	..	7.1	6.8	10.1	9.5
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	0.0	0.1	0.3	0.4	..	0.4	0.7	0.8	0.9
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.1	0.1	..	..	0.1	0.3	0.2
Customs duties	0.0	0.1	0.1	..	..	0.1	0.2	0.1
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	1.0	2.6	6.3	6.7	..	14.9	14.5	17.5	17.0
1000 Taxes on income, profits and capital gains	..	0.2	0.4	1.0	1.2	..	3.1	2.2	2.7	2.9
2000 Social security contributions	..	0.0	0.0	0.1	0.1	..	0.0	0.0	0.4	0.4
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.1	0.0	..	0.2	0.2	0.2	0.1
5000 Taxes on goods and services	..	0.8	2.1	5.1	5.4	..	11.6	12.0	14.2	13.5
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.3	1.0	1.9	2.2	..	5.0	5.8	5.4	5.4
1000 Taxes on income, profits and capital gains	..	0.3	0.9	1.7	1.9	..	4.0	5.1	4.7	4.8
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.2	0.2	..	0.9	0.7	0.6	0.6
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	0.7	1.6	3.5	3.9	..	10.0	8.8	9.7	10.0
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.7	1.6	3.5	3.9	..	10.0	8.8	9.6	9.9
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	4.1	8.0	21.4	23.7	..	30.8	28.8	31.7	32.1
1000 Taxes on income, profits and capital gains	..	1.1	1.3	6.7	7.7	..	8.3	4.6	9.9	10.4
1100 Of individuals	..	1.0	1.0	5.1	5.7	..	7.6	3.6	7.6	7.7
1200 Corporate	..	0.1	0.3	1.6	2.0	..	0.7	1.0	2.3	2.7
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1.3	3.3	6.6	7.5	..	9.9	11.8	9.8	10.2
2100 Employees	..	0.1	0.6	5.1	5.8	..	0.8	2.3	7.5	7.8
2200 Employers	..	1.1	2.1	0.5	0.6	..	8.1	7.5	0.7	0.8
2300 Self-employed or non-employed	..	0.1	0.5	1.1	1.1	..	1.0	1.9	1.6	1.5
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.2	0.2	..	0.5	0.4	0.3	0.3
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	1.6	3.3	7.9	8.3	..	12.1	11.9	11.7	11.2
5100 Taxes on production, sale, transfer, etc	..	1.6	3.2	7.7	8.0	..	11.6	11.6	11.4	10.8
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	1.0	2.2	5.6	5.9	..	7.5	7.9	8.4	8.0
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	0.1	0.1	0.2	0.3	..	0.5	0.3	0.4	0.4
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.2	0.1	..	..	0.2	0.3	0.2
Customs duties	0.1	0.2	0.1	..	..	0.2	0.3	0.2
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Source: Ministry of Finance.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	2.7	4.5	14.4	15.8	..	20.3	16.2	21.3	21.4
1000 Taxes on income, profits and capital gains	..	1.1	1.3	6.7	7.7	..	8.3	4.6	9.9	10.4
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	1.6	3.2	7.7	8.1	..	12.0	11.6	11.4	11.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.1	0.1	0.2	0.3	..	0.6	0.5	0.3	0.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.1	0.2	0.2	..	0.5	0.4	0.3	0.3
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.1	0.1	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	1.3	3.3	6.6	7.5	..	9.9	11.8	9.8	10.2
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	1.3	3.3	6.6	7.5	..	9.9	11.8	9.8	10.2
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Source: Ministry of Finance.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	3.7	8.5	15.1	30.1	32.7	34.7	37.0	35.7	39.2	39.8
1000 Taxes on income, profits and capital gains	1.5	3.1	5.5	11.4	13.1	13.9	13.5	12.9	14.9	16.0
1100 Of individuals	0.9	1.6	3.2	8.0	9.2	8.3	6.8	7.4	10.5	11.2
1200 Corporate	0.6	1.5	2.3	3.4	4.0	5.6	6.7	5.4	4.5	4.8
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.0	2.2	4.4	8.3	9.1	9.6	9.7	10.3	10.8	11.1
2100 Employees	0.4	1.0	2.0	3.8	4.2	3.7	4.3	4.8	5.0	5.2
2200 Employers	0.5	1.0	1.9	3.4	3.7	4.7	4.2	4.5	4.4	4.6
2300 Self-employed or non-employed	0.1	0.3	0.5	1.0	1.2	1.2	1.2	1.1	1.4	1.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.9	1.1	2.9	2.8	2.9	4.0	2.5	3.7	3.4
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.9	2.3	4.2	7.5	7.6	8.2	9.8	9.9	9.7	9.2
5100 Taxes on production, sale, transfer, etc	0.8	2.2	4.1	7.4	7.5	8.0	9.7	9.7	9.6	9.1
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	0.4	1.1	2.6	5.1	5.0	4.2	4.9	6.2	6.6	6.1
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.1	0.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	0.4	0.6	..	..	..	0.6	0.8
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.0	0.0	0.0	0.3	0.3	0.2	0.1	0.0	0.4	0.3
Customs duties	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0
SRF contributions	..	..	..	0.3	0.2	..	..	..	0.4	0.3

.. Not available

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

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: General account of the State.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	2.4	5.8	10.2	20.6	22.2	22.9	25.4	24.0	26.9	27.0
1000 Taxes on income, profits and capital gains	1.3	2.6	4.9	10.4	11.8	12.0	11.5	11.5	13.6	14.4
2000 Social security contributions	0.0	0.1	0.1	0.2	0.3	0.2	0.3	0.3	0.3	0.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.9	1.0	2.8	2.7	2.7	3.8	2.4	3.6	3.3
5000 Taxes on goods and services	0.8	2.2	4.2	7.1	7.3	8.0	9.7	9.8	9.3	8.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.2	0.5	0.7	1.1	1.4	2.2	2.2	1.5	1.4	1.7
1000 Taxes on income, profits and capital gains	0.2	0.5	0.6	1.0	1.3	2.0	2.0	1.4	1.3	1.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	1.0	2.2	4.3	8.0	8.9	9.4	9.4	10.1	10.5	10.8
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	1.0	2.2	4.3	8.0	8.9	9.4	9.4	10.1	10.5	10.8
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

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

More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: General account of the State.

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

	Billion MXN					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	102.0	767.2	1 716.2	4 948.3	5 648.2	11.5	10.9	12.3	16.8	17.7
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	2 280.8	2 514.4	3.9	3.9	4.9	7.7	7.9
1100 Of individuals	..	..	313.5	1067.0	1190.2	..	..	2.2	3.6	3.7
1200 Corporate	..	..	246.7	1136.6	1243.4	..	..	1.8	3.9	3.9
1300 Unallocable between 1100 and 1200	34.7	276.5	123.4	77.2	80.8	3.9	3.9	0.9	0.3	0.3
2000 Social security contributions	17.2	138.2	277.5	681.7	761.5	1.9	2.0	2.0	2.3	2.4
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	17.2	138.2	277.5	681.7	761.5	1.9	2.0	2.0	2.3	2.4
3000 Taxes on payroll and workforce	1.8	11.2	36.9	141.2	170.3	0.2	0.2	0.3	0.5	0.5
4000 Taxes on property	1.9	14.0	39.0	105.2	112.0	0.2	0.2	0.3	0.4	0.4
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	44.8	319.6	651.9	1 623.6	1 983.1	5.1	4.6	4.7	5.5	6.2
5100 Taxes on production, sale, transfer, etc	44.2	310.3	630.1	1 606.1	1 963.4	5.0	4.4	4.5	5.4	6.2
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	26.6	189.6	504.5	1221.8	1 366.6	3.0	2.7	3.6	4.1	4.3
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.7	9.3	21.8	17.5	19.7	0.1	0.1	0.2	0.1	0.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	1.6	7.7	27.4	115.8	106.9	0.2	0.1	0.2	0.4	0.3
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	40.3	43.2	46.6	..	..	0.3	0.1	0.1
Transfer component	..	..	9.7	0.1	0.2	..	..	0.1	0.0	0.0
Tax expenditure component	..	..	30.6	43.1	46.4	..	..	0.2	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Economic Department.

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

	Billion MXN					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	81.4	600.5	1 351.5	3 957.6	4 532.8	9.2	8.6	9.7	13.4	14.2
1000 Taxes on income, profits and capital gains	34.7	276.5	683.6	2 280.8	2 514.4	3.9	3.9	4.9	7.7	7.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.8	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	44.6	318.1	645.6	1 592.9	1 946.1	5.0	4.5	4.6	5.4	6.1
6000 Other taxes	1.3	5.9	22.2	83.9	72.4	0.2	0.1	0.2	0.3	0.2
State/Regional										
Total tax revenue	2.2	20.5	58.3	218.7	256.4	0.2	0.3	0.4	0.7	0.8
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	1.0	11.2	36.8	141.2	170.3	0.1	0.2	0.3	0.5	0.5
4000 Taxes on property	0.9	7.0	13.1	33.7	34.5	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	0.1	1.3	5.8	29.4	34.0	0.0	0.0	0.0	0.1	0.1
6000 Other taxes	0.2	0.9	2.5	14.5	17.5	0.0	0.0	0.0	0.0	0.1
Local government										
Total tax revenue	1.3	8.0	29.0	90.3	97.4	0.1	0.1	0.2	0.3	0.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.0	6.9	25.8	71.6	77.4	0.1	0.1	0.2	0.2	0.2
5000 Taxes on goods and services	0.1	0.2	0.5	1.3	3.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.9	2.6	17.4	17.0	0.0	0.0	0.0	0.1	0.1
Social Security Funds										
Total tax revenue	17.2	138.2	277.5	681.7	761.5	1.9	2.0	2.0	2.3	2.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	17.2	138.2	277.5	681.7	761.5	1.9	2.0	2.0	2.3	2.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Economic Department.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	104.4	166.8	227.9	378.3	412.3	39.6	36.9	35.4	38.1	39.3
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	123.8	148.2	12.8	9.6	9.9	12.5	14.1
1100 Of individuals	25.8	25.1	49.0	76.7	96.0	9.8	5.6	7.6	7.7	9.1
1200 Corporate	7.9	18.1	14.6	47.2	52.2	3.0	4.0	2.3	4.7	5.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	39.1	64.5	82.7	124.5	129.2	14.8	14.3	12.9	12.5	12.3
2100 Employees	24.1	35.3	41.6	46.9	47.2	9.2	7.8	6.5	4.7	4.5
2200 Employers	7.8	18.7	29.4	49.3	53.5	3.0	4.1	4.6	5.0	5.1
2300 Self-employed or non-employed	7.1	10.5	11.7	28.3	28.5	2.7	2.3	1.8	2.8	2.7
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.8	8.8	8.8	14.8	13.3	1.4	1.9	1.4	1.5	1.3
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	27.6	49.5	71.9	114.0	120.3	10.5	10.9	11.2	11.5	11.5
5100 Taxes on production, sale, transfer, etc	25.1	44.9	64.2	103.6	109.2	9.5	9.9	10.0	10.4	10.4
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	17.2	28.8	42.7	70.5	75.9	6.5	6.4	6.6	7.1	7.2
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	2.5	4.6	7.6	10.5	11.0	1.0	1.0	1.2	1.1	1.1
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.3	0.8	1.0	1.2	1.4	0.1	0.2	0.1	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.5	1.6	2.0	5.1	4.3	0.6	0.4	0.3	0.5	0.4
Customs duties	..	1.3	1.7	3.8	3.4	..	0.3	0.3	0.4	0.3
SRF contributions	..	..	..	1.0	0.9	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	61.4	95.1	135.1	236.6	265.8	23.3	21.0	21.0	23.8	25.3
1000 Taxes on income, profits and capital gains	33.7	43.3	63.6	123.8	148.2	12.8	9.6	9.9	12.5	14.1
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	5.7	4.6	8.1	6.1	0.8	1.3	0.7	0.8	0.6
5000 Taxes on goods and services	25.3	45.4	66.2	103.5	110.2	9.6	10.0	10.3	10.4	10.5
6000 Other taxes	0.3	0.8	0.8	1.2	1.3	0.1	0.2	0.1	0.1	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	2.5	5.6	8.1	12.1	13.0	0.9	1.2	1.3	1.2	1.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.7	3.1	4.2	6.6	7.2	0.6	0.7	0.6	0.7	0.7
5000 Taxes on goods and services	0.8	2.5	3.7	5.4	5.7	0.3	0.6	0.6	0.5	0.5
6000 Other taxes	0.0	0.0	0.2	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	39.1	64.5	82.7	124.5	129.2	14.8	14.3	12.9	12.5	12.3
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	39.1	64.5	82.7	124.5	129.2	14.8	14.3	12.9	12.5	12.3
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion NZD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	27.5	39.8	62.3	130.8	141.7	36.2	32.5	30.2	32.6	33.7
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	76.2	83.6	21.6	19.5	16.2	19.0	19.9
1100 Of individuals	13.2	17.1	23.5	54.5	59.0	17.3	14.0	11.4	13.6	14.0
1200 Corporate	1.8	4.9	7.6	17.9	17.9	2.3	4.0	3.7	4.5	4.3
1300 Unallocable between 1100 and 1200	1.4	1.8	2.4	3.8	6.7	1.9	1.5	1.1	1.0	1.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2100 Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2200 Employers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2300 Self-employed or non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.9	2.1	4.1	7.6	8.4	2.5	1.7	2.0	1.9	2.0
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	9.2	13.8	24.7	47.1	49.7	12.1	11.3	12.0	11.7	11.8
5100 Taxes on production, sale, transfer, etc	8.7	12.9	23.1	44.7	46.8	11.4	10.5	11.2	11.1	11.1
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	6.2	9.9	19.1	39.7	41.3	8.1	8.1	9.3	9.9	9.8
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.5	0.9	1.6	2.4	2.9	0.7	0.7	0.8	0.6	0.7
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	1.1	2.8	2.9	3.1	..	0.9	1.4	0.7	0.7
Transfer component	..	0.7	1.8	1.5	1.6	..	0.6	0.9	0.4	0.4
Tax expenditure component	..	0.3	1.0	1.5	1.5	..	0.3	0.5	0.4	0.4

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics New Zealand.

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

	Billion NZD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	25.8	37.5	57.9	122.5	132.5	34.0	30.7	28.1	30.5	31.5
1000 Taxes on income, profits and capital gains	16.4	23.9	33.5	76.2	83.6	21.6	19.5	16.2	19.0	19.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	0.1	0.1	0.2	0.2	0.4	0.1	0.0	0.0	0.0
5000 Taxes on goods and services	9.1	13.6	24.3	46.1	48.7	12.0	11.1	11.8	11.5	11.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	1.7	2.3	4.5	8.3	9.2	2.2	1.9	2.2	2.1	2.2
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.6	2.0	4.0	7.4	8.2	2.0	1.7	2.0	1.8	2.0
5000 Taxes on goods and services	0.1	0.2	0.4	0.9	1.0	0.2	0.2	0.2	0.2	0.2
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics New Zealand.

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

	Billion NOK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	303.3	630.8	1 087.4	2 481.8	2 123.8	40.4	41.8	41.7	43.3	41.6
1000 Taxes on income, profits and capital gains	106.3	284.9	512.9	1512.9	1101.7	14.2	18.9	19.7	26.4	21.6
1100 Of individuals	79.1	152.7	257.2	464.7	489.5	10.5	10.1	9.9	8.1	9.6
1200 Corporate	27.2	132.2	255.7	1048.2	612.2	3.6	8.8	9.8	18.3	12.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	79.4	132.2	243.0	428.3	471.1	10.6	8.8	9.3	7.5	9.2
2100 Employees	25.3	45.2	81.0	148.2	155.9	3.4	3.0	3.1	2.6	3.1
2200 Employers	50.1	79.2	148.0	251.1	284.0	6.7	5.3	5.7	4.4	5.6
2300 Self-employed or non-employed	3.9	7.8	13.9	29.1	31.2	0.5	0.5	0.5	0.5	0.6
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	2.4	2.6	0.0	0.0	0.0	0.0	0.1
4000 Taxes on property	8.9	13.8	27.9	55.4	59.7	1.2	0.9	1.1	1.0	1.2
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	108.7	200.0	303.6	482.7	488.7	14.5	13.3	11.7	8.4	9.6
5100 Taxes on production, sale, transfer, etc	102.9	185.9	284.6	458.1	465.0	13.7	12.3	10.9	8.0	9.1
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	56.7	124.2	201.2	371.7	377.5	7.6	8.2	7.7	6.5	7.4
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	5.8	14.1	18.9	24.6	23.8	0.8	0.9	0.7	0.4	0.5
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.2	3.6	3.5	..	..	0.0	0.1	0.1
Transfer component	..	..	1.2	2.7	3.1	..	..	0.0	0.0	0.1
Tax expenditure component	..	..	0.1	0.8	0.8	..	..	0.0	0.0	0.0
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	..	..	..	..	..	..	..	..	..
Customs duties	..	..	..	..	..	..	..	..	..	..
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Norway; National Accounts.

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

	Billion NOK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	166.9	535.3	939.7	2 226.4	1 855.7	22.3	35.5	36.1	38.8	36.4
1000 Taxes on income, profits and capital gains	50.6	199.1	381.7	1293.7	872.7	6.8	13.2	14.7	22.6	17.1
2000 Social security contributions	4.7	132.2	243.0	428.3	471.1	0.6	8.8	9.3	7.5	9.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	2.4	2.6	0.0	0.0	0.0	0.0	0.1
4000 Taxes on property	3.4	6.2	13.0	21.0	22.2	0.5	0.4	0.5	0.4	0.4
5000 Taxes on goods and services	108.2	197.9	302.0	481.0	487.1	14.4	13.1	11.6	8.4	9.5
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	61.6	95.5	147.7	255.4	268.1	8.2	6.3	5.7	4.5	5.3
1000 Taxes on income, profits and capital gains	55.7	85.8	131.2	219.2	228.9	7.4	5.7	5.0	3.8	4.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.5	7.6	14.9	34.5	37.5	0.7	0.5	0.6	0.6	0.7
5000 Taxes on goods and services	0.4	2.1	1.6	1.7	1.7	0.1	0.1	0.1	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	74.8	0.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	74.6	0.0	0.0	0.0	0.0	10.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistics Norway; National Accounts.

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

	Billion PLN					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	246.0	453.3	1057.1	1193.5	..	32.7	31.4	34.1	34.9
1000 Taxes on income, profits and capital gains	..	50.3	91.0	224.0	240.4	..	6.7	6.3	7.2	7.0
1100 Of individuals	..	32.4	62.9	138.3	151.0	..	4.3	4.4	4.5	4.4
1200 Corporate	..	17.9	28.1	85.8	89.4	..	2.4	2.0	2.8	2.6
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	96.4	156.0	392.5	451.5	..	12.8	10.8	12.7	13.2
2100 Employees	..	42.2	59.6	171.8	186.4	..	5.6	4.1	5.5	5.5
2200 Employers	..	41.4	66.3	140.7	160.8	..	5.5	4.6	4.5	4.7
2300 Self-employed or non-employed	..	12.8	30.1	80.0	104.3	..	1.7	2.1	2.6	3.1
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.6	3.7	17.2	19.5	..	0.2	0.3	0.6	0.6
4000 Taxes on property	..	10.6	19.1	35.8	39.2	..	1.4	1.3	1.2	1.1
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	86.9	182.8	386.1	441.2	..	11.6	12.7	12.5	12.9
5100 Taxes on production, sale, transfer, etc	..	84.9	176.0	351.5	379.9	..	11.3	12.2	11.3	11.1
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	51.6	109.7	223.4	249.8	..	6.9	7.6	7.2	7.3
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	2.0	6.8	34.5	61.3	..	0.3	0.5	1.1	1.8
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.3	0.6	1.5	1.7	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.7	8.4	6.0	..	..	0.1	0.3	0.2
Customs duties	1.6	8.4	6.0	..	..	0.1	0.3	0.2
SRF contributions

.. Not available

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

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Economic Department.

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

	Billion PLN					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	126.9	238.4	529.0	613.0	..	16.9	16.5	17.1	17.9
1000 Taxes on income, profits and capital gains	..	40.0	57.7	140.5	164.3	..	5.3	4.0	4.5	4.8
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	1.6	3.7	17.2	19.5	..	0.2	0.3	0.6	0.6
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	85.3	177.0	371.3	429.1	..	11.4	12.3	12.0	12.6
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	22.7	57.1	125.2	121.4	..	3.0	4.0	4.0	3.6
1000 Taxes on income, profits and capital gains	..	10.3	33.3	83.5	76.0	..	1.4	2.3	2.7	2.2
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	10.6	19.1	35.8	39.2	..	1.4	1.3	1.2	1.1
5000 Taxes on goods and services	..	1.5	4.1	4.3	4.5	..	0.2	0.3	0.1	0.1
6000 Other taxes	..	0.3	0.6	1.5	1.7	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	96.4	156.0	394.5	453.2	..	12.8	10.8	12.7	13.3
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	96.4	156.0	392.5	451.5	..	12.8	10.8	12.7	13.2
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	2.0	1.7	..	0.0	0.0	0.1	0.1
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

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

More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance, Economic Department.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	14.8	39.7	54.7	87.5	95.3	26.5	30.9	30.4	35.9	35.3
1000 Taxes on income, profits and capital gains	3.8	11.7	14.6	25.0	27.7	6.8	9.1	8.1	10.2	10.2
1100 Of individuals	2.4	6.8	9.6	16.9	18.5	4.2	5.3	5.4	6.9	6.8
1200 Corporate	1.2	4.7	4.9	8.1	9.2	2.1	3.7	2.7	3.3	3.4
1300 Unallocable between 1100 and 1200	0.3	0.2	0.0	0.0	0.0	0.5	0.1	0.0	0.0	0.0
2000 Social security contributions	4.0	10.2	15.5	24.8	27.7	7.2	7.9	8.6	10.2	10.3
2100 Employees	1.5	4.3	6.7	9.7	10.5	2.6	3.3	3.7	4.0	3.9
2200 Employers	2.4	5.9	8.8	15.0	17.2	4.3	4.6	4.9	6.2	6.4
2300 Self-employed or non-employed	0.1	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	1.5	1.9	3.8	3.8	0.7	1.1	1.1	1.5	1.4
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	6.6	16.3	22.4	33.6	35.7	11.7	12.7	12.5	13.8	13.2
5100 Taxes on production, sale, transfer, etc	6.4	15.9	21.7	31.6	33.3	11.5	12.4	12.1	13.0	12.3
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	2.9	9.8	13.7	22.9	24.1	5.2	7.6	7.6	9.4	8.9
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.1	0.4	0.7	2.0	2.4	0.2	0.3	0.4	0.8	0.9
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.1	0.2	0.4	0.4	0.1	0.0	0.1	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.2	0.2	0.2	0.5	0.4	0.3	0.2	0.1	0.2	0.2
Customs duties	..	0.2	0.2	0.4	0.3	..	0.2	0.1	0.1	0.1
SRF contributions	..	..	..	0.2	0.1	..	..	..	0.1	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Instituto Nacional de Estatística.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	9.8	28.1	37.9	59.0	63.8	17.6	21.8	21.1	24.2	23.6
1000 Taxes on income, profits and capital gains	3.6	11.1	14.2	24.5	27.0	6.4	8.7	7.9	10.0	10.0
2000 Social security contributions	0.0	1.3	1.9	2.3	2.4	0.0	1.0	1.1	0.9	0.9
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.1	0.3	0.2	0.6	0.6	0.1	0.2	0.1	0.3	0.2
5000 Taxes on goods and services	6.1	15.3	21.3	31.3	33.4	10.9	11.9	11.8	12.8	12.4
6000 Other taxes	0.0	0.0	0.2	0.3	0.4	0.1	0.0	0.1	0.1	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.8	2.5	2.9	5.2	5.5	1.5	2.0	1.6	2.1	2.0
1000 Taxes on income, profits and capital gains	0.2	0.6	0.4	0.5	0.7	0.4	0.4	0.2	0.2	0.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.3	1.2	1.7	3.2	3.2	0.6	0.9	0.9	1.3	1.2
5000 Taxes on goods and services	0.3	0.7	0.8	1.5	1.6	0.5	0.6	0.4	0.6	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	4.0	8.9	13.7	22.8	25.6	7.2	6.9	7.6	9.3	9.5
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	4.0	8.8	13.5	22.5	25.3	7.2	6.9	7.5	9.2	9.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.1	0.1	0.2	0.2	0.0	0.1	0.1	0.1	0.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Instituto Nacional de Estatística.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	10.6	19.2	38.7	43.4	..	33.7	27.9	35.1	35.1
1000 Taxes on income, profits and capital gains	..	2.2	3.6	9.0	9.6	..	6.9	5.2	8.2	7.8
1100 Of individuals	..	1.1	1.8	4.2	4.7	..	3.3	2.6	3.8	3.8
1200 Corporate	..	0.8	1.7	4.5	4.5	..	2.6	2.4	4.1	3.6
1300 Unallocable between 1100 and 1200	..	0.3	0.2	0.3	0.4	..	1.0	0.2	0.3	0.3
2000 Social security contributions	..	4.4	8.2	16.2	18.5	..	13.9	11.9	14.7	14.9
2100 Employees	..	0.9	2.1	4.1	4.5	..	2.8	3.0	3.7	3.6
2200 Employers	..	2.9	4.6	9.7	10.7	..	9.0	6.7	8.8	8.7
2300 Self-employed or non-employed	..	0.7	1.5	2.4	3.3	..	2.1	2.2	2.2	2.7
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.2	0.3	0.5	0.5	..	0.6	0.4	0.4	0.4
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	3.9	7.1	13.0	14.8	..	12.2	10.4	11.8	11.9
5100 Taxes on production, sale, transfer, etc	..	3.6	6.6	12.0	13.7	..	11.5	9.6	10.9	11.1
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	2.2	4.2	8.4	9.8	..	6.9	6.1	7.7	8.0
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	0.2	0.4	0.8	0.8	..	0.7	0.6	0.7	0.7
5300 Unallocable between 5100 and 5200	..	0.0	0.1	0.2	0.3	..	0.0	0.2	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	0.3	0.5	1.3	..	..	0.4	0.5	1.1
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.2	0.2	..	..	0.2	0.2	0.1
Customs duties	0.1	0.2	0.2	..	..	0.2	0.1	0.1
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	6.2	10.5	22.0	24.4	..	19.6	15.3	20.0	19.7
1000 Taxes on income, profits and capital gains	..	2.2	3.6	9.0	9.6	..	6.9	5.2	8.2	7.8
2000 Social security contributions	..	0.1	0.2	0.4	0.5	..	0.3	0.3	0.4	0.4
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.0	0.0	0.0	..	0.2	0.0	0.0	0.0
5000 Taxes on goods and services	..	3.9	6.7	12.6	14.3	..	12.2	9.8	11.4	11.6
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.1	0.5	0.7	0.8	..	0.5	0.8	0.6	0.6
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.3	0.5	0.5	..	0.4	0.4	0.4	0.4
5000 Taxes on goods and services	..	0.0	0.3	0.2	0.3	..	0.0	0.4	0.2	0.2
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	4.3	7.9	15.7	18.0	..	13.6	11.5	14.3	14.6
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	4.3	7.9	15.7	18.0	..	13.6	11.5	14.3	14.6
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Ministry of Finance.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	..	7.1	13.8	21.4	23.3	..	37.9	38.4	37.6	36.4
1000 Taxes on income, profits and capital gains	..	1.3	2.7	4.3	4.7	..	6.8	7.5	7.5	7.4
1100 Of individuals	..	1.0	2.0	3.0	3.2	..	5.6	5.6	5.2	5.1
1200 Corporate	..	0.2	0.7	1.3	1.5	..	1.2	1.9	2.3	2.3
1300 Unallocable between 1100 and 1200	..	0.0	0.0	0.0	0.0	..	0.1	0.0	0.0	0.0
2000 Social security contributions	..	2.8	5.7	9.1	10.0	..	15.0	15.9	16.1	15.6
2100 Employees	..	1.4	2.8	4.6	5.0	..	7.7	7.7	8.0	7.8
2200 Employers	..	1.0	2.1	3.3	3.7	..	5.4	5.7	5.9	5.7
2300 Self-employed or non-employed	..	0.4	0.9	1.2	1.3	..	1.9	2.5	2.2	2.1
2400 Unallocable between 2100, 2200 and 2300	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.3	0.0	0.0	0.0	..	1.5	0.1	0.0	0.0
4000 Taxes on property	..	0.1	0.2	0.3	0.4	..	0.6	0.6	0.6	0.5
4100 Recurrent taxes on immovable property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	2.6	5.1	7.6	8.2	..	13.8	14.3	13.4	12.8
5100 Taxes on production, sale, transfer, etc	..	2.5	4.9	7.1	7.7	..	13.2	13.7	12.5	12.0
5110 General taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5111 Value added taxes	..	1.6	2.9	4.7	5.2	..	8.6	8.1	8.3	8.1
5120 Taxes on specific goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5121 Excises	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	..	0.1	0.2	0.5	0.5	..	0.6	0.6	0.8	0.8
5300 Unallocable between 5100 and 5200	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000
Transfer component
Tax expenditure component
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.1	0.1	0.1	..	..	0.2	0.2	0.1
Customs duties	0.1	0.1	0.1	..	..	0.2	0.2	0.1
SRF contributions	0.0	0.0	..	..	..	0.0	0.0

.. Not available

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

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistical Office of the Republic of Slovenia.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	..	4.2	7.9	12.0	13.0	..	22.5	21.9	21.0	20.3
1000 Taxes on income, profits and capital gains	..	1.3	2.7	4.3	4.7	..	6.8	7.5	7.5	7.4
2000 Social security contributions	..	0.0	0.1	0.1	0.1	..	0.1	0.2	0.2	0.2
3000 Taxes on payroll and workforce	..	0.3	0.0	0.0	0.0	..	1.5	0.1	0.0	0.0
4000 Taxes on property	..	0.0	0.1	0.1	0.1	..	0.2	0.1	0.2	0.1
5000 Taxes on goods and services	..	2.6	5.1	7.5	8.1	..	13.8	14.1	13.1	12.6
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue
1000 Taxes on income, profits and capital gains
2000 Social security contributions
3000 Taxes on payroll and workforce
4000 Taxes on property
5000 Taxes on goods and services
6000 Other taxes
Local government										
Total tax revenue	..	0.1	0.2	0.3	0.3	..	0.4	0.5	0.5	0.5
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.1	0.2	0.3	0.3	..	0.4	0.5	0.5	0.4
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	..	2.8	5.7	9.0	9.9	..	14.9	15.8	15.9	15.4
1000 Taxes on income, profits and capital gains	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
2000 Social security contributions	..	2.8	5.7	9.0	9.9	..	14.9	15.8	15.9	15.4
3000 Taxes on payroll and workforce	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
4000 Taxes on property	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0
6000 Other taxes	..	0.0	0.0	0.0	0.0	..	0.0	0.0	0.0	0.0

.. Not available

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

More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Statistical Office of the Republic of Slovenia.

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	103.7	214.0	335.5	505.6	545.4	31.6	33.1	31.1	36.8	36.4
1000 Taxes on income, profits and capital gains	31.8	60.1	93.8	158.7	176.5	9.7	9.3	8.7	11.5	11.8
1100 Of individuals	22.5	41.2	74.1	122.1	133.0	6.9	6.4	6.9	8.9	8.9
1200 Corporate	9.1	18.9	19.7	36.6	43.5	2.8	2.9	1.8	2.7	2.9
1300 Unallocable between 1100 and 1200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	36.7	74.7	127.2	172.3	189.0	11.2	11.5	11.8	12.5	12.6
2100 Employees	6.0	11.7	19.4	26.3	28.8	1.8	1.8	1.8	1.9	1.9
2200 Employers	26.4	54.2	89.7	127.8	141.0	8.0	8.4	8.3	9.3	9.4
2300 Self-employed or non-employed	4.4	8.7	18.1	18.2	19.2	1.3	1.4	1.7	1.3	1.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.7	13.8	22.2	34.6	33.7	1.7	2.1	2.1	2.5	2.3
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	29.4	65.4	92.3	139.8	146.0	9.0	10.1	8.6	10.2	9.7
5100 Taxes on production, sale, transfer, etc	26.7	59.4	85.0	128.2	131.5	8.1	9.2	7.9	9.3	8.8
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	16.3	37.8	55.3	94.1	96.0	5.0	5.8	5.1	6.8	6.4
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	2.6	6.0	7.3	11.6	14.6	0.8	0.9	0.7	0.8	1.0
5300 Unallocable between 5100 and 5200	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	1.9	3.2	3.4	..	..	0.2	0.2	0.2
Transfer component	..	..	1.2	1.9	1.9	..	..	0.1	0.1	0.1
Tax expenditure component	..	..	0.7	1.3	1.5	..	..	0.1	0.1	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	0.5	1.0	1.5	3.9	3.6	0.2	0.2	0.1	0.3	0.2
Customs duties	..	1.0	1.5	2.8	2.6	..	0.1	0.1	0.2	0.2
SRF contributions	..	..	..	1.1	1.0	..	..	..	0.1	0.1

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Information from the Ministry of Finance for taxes and from Social Security System for social security contributions up to 1994. Since 1995 (accrual basis), national account data (IGAE-Ministry of Finance).

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

	Billion EUR					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	53.7	104.7	135.9	215.1	226.7	16.3	16.2	12.6	15.6	15.1
1000 Taxes on income, profits and capital gains	29.5	51.0	60.6	98.6	104.6	9.0	7.9	5.6	7.2	7.0
2000 Social security contributions	0.4	2.3	3.5	3.6	3.5	0.1	0.4	0.3	0.3	0.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	0.4	0.1	0.8	1.1	0.1	0.1	0.0	0.1	0.1
5000 Taxes on goods and services	23.4	51.1	71.7	111.9	117.3	7.1	7.9	6.7	8.1	7.8
6000 Other taxes	0.0	0.0	0.0	0.2	0.2	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	5.0	16.9	44.1	76.7	86.7	1.5	2.6	4.1	5.6	5.8
1000 Taxes on income, profits and capital gains	0.4	5.6	28.1	52.1	63.0	0.1	0.9	2.6	3.8	4.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.0	7.7	9.7	16.9	15.1	0.9	1.2	0.9	1.2	1.0
5000 Taxes on goods and services	1.6	3.6	6.3	7.7	8.6	0.5	0.6	0.6	0.6	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	8.1	19.0	30.3	41.2	42.9	2.5	2.9	2.8	3.0	2.9
1000 Taxes on income, profits and capital gains	1.9	3.5	5.2	8.0	8.9	0.6	0.5	0.5	0.6	0.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.3	5.8	12.4	16.9	17.5	0.7	0.9	1.2	1.2	1.2
5000 Taxes on goods and services	3.9	9.7	12.7	16.3	16.5	1.2	1.5	1.2	1.2	1.1
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	36.4	72.4	123.7	168.7	185.5	11.1	11.2	11.5	12.3	12.4
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	36.4	72.4	123.7	168.7	185.5	11.1	11.2	11.5	12.3	12.4
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: Information from the Ministry of Finance for taxes and from Social Security System for social security contributions up to 1994. Since 1995 (accrual basis), national account data (IGAE-Ministry of Finance).

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

	Billion SEK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	756.0	1 204.8	1 532.3	2 493.4	2 562.2	48.8	50.0	43.1	42.9	41.7
1000 Taxes on income, profits and capital gains	314.8	514.7	546.7	897.9	908.2	20.3	21.4	15.4	15.4	14.8
1100 Of individuals	291.1	427.0	430.9	697.2	689.4	18.8	17.7	12.1	12.0	11.2
1200 Corporate	23.7	87.8	115.8	200.7	218.8	1.5	3.6	3.3	3.5	3.6
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	205.9	307.0	384.7	518.4	550.1	13.3	12.7	10.8	8.9	9.0
2100 Employees	0.8	63.1	89.2	145.3	152.8	0.1	2.6	2.5	2.5	2.5
2200 Employers	196.9	237.6	288.3	370.4	395.2	12.7	9.9	8.1	6.4	6.4
2300 Self-employed or non-employed	8.1	5.6	7.6	4.7	4.6	0.5	0.2	0.2	0.1	0.1
2400 Unallocable between 2100, 2200 and 2300	0.0	0.8	-0.4	-2.0	-2.5	0.0	0.0	-0.0	-0.0	-0.0
3000 Taxes on payroll and workforce	18.7	50.1	107.5	301.3	323.7	1.2	2.1	3.0	5.2	5.3
4000 Taxes on property	26.6	39.9	36.5	55.0	50.7	1.7	1.7	1.0	0.9	0.8
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	188.7	291.6	455.4	717.5	727.5	12.2	12.1	12.8	12.3	11.8
5100 Taxes on production, sale, transfer, etc	181.6	284.2	439.1	695.0	705.4	11.7	11.8	12.4	11.9	11.5
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	112.4	197.5	322.6	552.2	552.5	7.3	8.2	9.1	9.5	9.0
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	7.1	7.4	16.4	22.5	22.1	0.5	0.3	0.5	0.4	0.4
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	1.3	1.5	1.4	3.3	2.1	0.1	0.1	0.0	0.1	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	..	3.8	5.7	9.3	7.9	..	0.2	0.2	0.2	0.1
Customs duties	..	3.4	5.4	9.3	7.9	..	0.1	0.2	0.2	0.1
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: National Financial Management Authority, Stockholm.

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

	Billion SEK					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	383.9	737.9	806.2	1 309.6	1 323.1	24.8	30.6	22.7	22.5	21.5
1000 Taxes on income, profits and capital gains	94.7	178.4	23.8	45.4	14.8	6.1	7.4	0.7	0.8	0.2
2000 Social security contributions	54.8	180.2	201.2	217.9	234.7	3.5	7.5	5.7	3.7	3.8
3000 Taxes on payroll and workforce	18.7	50.1	107.5	301.3	323.7	1.2	2.1	3.0	5.2	5.3
4000 Taxes on property	26.6	39.9	22.5	33.6	28.2	1.7	1.7	0.6	0.6	0.5
5000 Taxes on goods and services	187.8	287.8	449.8	708.2	719.6	12.1	11.9	12.7	12.2	11.7
6000 Other taxes	1.3	1.5	1.4	3.3	2.1	0.1	0.1	0.0	0.1	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	221.0	336.3	536.9	873.9	915.8	14.3	14.0	15.1	15.0	14.9
1000 Taxes on income, profits and capital gains	220.1	336.3	522.9	852.5	893.4	14.2	14.0	14.7	14.7	14.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	14.0	21.4	22.4	0.0	0.0	0.4	0.4	0.4
5000 Taxes on goods and services	0.9	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	151.1	126.8	183.5	300.5	315.4	9.8	5.3	5.2	5.2	5.1
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	151.1	126.8	183.5	300.5	315.4	9.8	5.3	5.2	5.2	5.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

Source: National Financial Management Authority, Stockholm.

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

	Billion CHF					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	85.5	127.5	161.2	210.7	216.2	23.2	27.0	25.8	26.6	26.9
1000 Taxes on income, profits and capital gains	40.0	55.8	73.6	98.8	103.1	10.8	11.8	11.8	12.5	12.8
1100 Of individuals	27.7	37.5	51.2	65.9	67.5	7.5	7.9	8.2	8.3	8.4
1200 Corporate	6.3	11.2	16.2	24.8	27.4	1.7	2.4	2.6	3.1	3.4
1300 Unallocable between 1100 and 1200	6.1	7.1	6.2	8.1	8.2	1.6	1.5	1.0	1.0	1.0
2000 Social security contributions	19.9	30.8	38.3	52.2	53.5	5.4	6.5	6.1	6.6	6.7
2100 Employees	9.3	14.5	17.5	24.6	25.2	2.5	3.1	2.8	3.1	3.1
2200 Employers	9.3	14.5	17.6	24.5	25.2	2.5	3.1	2.8	3.1	3.1
2300 Self-employed or non-employed	1.2	1.9	3.2	3.1	3.0	0.3	0.4	0.5	0.4	0.4
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	7.6	12.3	12.4	16.8	16.5	2.1	2.6	2.0	2.1	2.1
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	17.9	28.3	36.4	41.9	41.9	4.8	6.0	5.8	5.3	5.2
5100 Taxes on production, sale, transfer, etc	16.0	25.3	32.1	36.3	36.8	4.3	5.4	5.1	4.6	4.6
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	9.9	16.6	20.5	24.5	25.0	2.7	3.5	3.3	3.1	3.1
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	1.9	3.0	4.2	5.5	5.2	0.5	0.6	0.7	0.7	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.2	0.6	1.0	1.1	0.0	0.0	0.1	0.1	0.1
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Source: Financial Statistics, Federal Finance Administration.

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

	Billion CHF					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	29.4	47.3	58.5	71.1	72.4	8.0	10.0	9.4	9.0	9.0
1000 Taxes on income, profits and capital gains	10.9	17.0	22.7	30.9	32.4	2.9	3.6	3.6	3.9	4.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.1	4.1	2.2	1.7	1.4	0.6	0.9	0.4	0.2	0.2
5000 Taxes on goods and services	16.4	26.1	33.5	38.5	38.5	4.4	5.5	5.4	4.9	4.8
6000 Other taxes	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	21.3	28.9	39.9	53.8	55.7	5.8	6.1	6.4	6.8	6.9
1000 Taxes on income, profits and capital gains	16.4	21.7	30.8	40.7	42.6	4.4	4.6	4.9	5.1	5.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	3.5	5.1	6.4	9.5	9.5	0.9	1.1	1.0	1.2	1.2
5000 Taxes on goods and services	1.4	2.1	2.7	3.2	3.2	0.4	0.4	0.4	0.4	0.4
6000 Other taxes	0.0	0.0	0.0	0.4	0.4	0.0	0.0	0.0	0.1	0.1
Local government										
Total tax revenue	14.9	20.5	24.6	33.6	34.6	4.0	4.3	3.9	4.2	4.3
1000 Taxes on income, profits and capital gains	12.7	17.1	20.1	27.2	28.1	3.4	3.6	3.2	3.4	3.5
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	2.0	3.1	3.8	5.6	5.6	0.5	0.7	0.6	0.7	0.7
5000 Taxes on goods and services	0.1	0.1	0.1	0.2	0.3	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.1	0.2	0.6	0.5	0.5	0.0	0.0	0.1	0.1	0.1
Social Security Funds										
Total tax revenue	19.9	30.8	38.3	52.2	53.5	5.4	6.5	6.1	6.6	6.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	19.9	30.8	38.3	52.2	53.5	5.4	6.5	6.1	6.6	6.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Source: Financial Statistics, Federal Finance Administration.

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

	Billion TRY					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	0.1	40.3	287.9	3 144.3	6 163.1	14.5	23.5	24.7	20.9	23.2
1000 Taxes on income, profits and capital gains	0.0	11.9	61.3	863.9	1480.4	4.9	6.9	5.3	5.8	5.6
1100 Of individuals	0.0	9.0	40.4	356.5	694.0	3.9	5.2	3.5	2.4	2.6
1200 Corporate	0.0	2.9	20.9	507.5	786.3	1.0	1.7	1.8	3.4	3.0
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.5	71.7	767.5	1631.4	2.9	4.4	6.1	5.1	6.1
2100 Employees	0.0	2.7	26.9	296.0	619.7	1.1	1.6	2.3	2.0	2.3
2200 Employers	0.0	3.6	39.4	440.6	924.2	1.6	2.1	3.4	2.9	3.5
2300 Self-employed or non-employed	0.0	1.2	5.4	31.0	87.6	0.2	0.7	0.5	0.2	0.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	1.3	11.7	109.5	183.9	0.3	0.7	1.0	0.7	0.7
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	16.9	137.3	1370.1	2809.5	4.1	9.9	11.8	9.1	10.6
5100 Taxes on production, sale, transfer, etc	0.0	16.3	131.9	1344.2	2733.9	4.0	9.5	11.3	9.0	10.3
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	0.0	9.7	62.5	754.1	1455.0	2.7	5.7	5.4	5.0	5.5
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	0.0	0.6	5.4	25.9	75.7	0.1	0.3	0.5	0.2	0.3
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	2.7	5.9	33.2	57.8	2.4	1.6	0.5	0.2	0.2
Non-wastable tax credits										
Non-wastable tax credits against 1000	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..

.. Not available

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion TRY					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	0.1	29.1	189.4	2070.5	3 974.9	10.4	17.0	16.2	13.8	15.0
1000 Taxes on income, profits and capital gains	0.0	10.5	54.6	761.2	1314.5	4.3	6.1	4.7	5.1	5.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.9	8.1	80.3	134.6	0.3	0.5	0.7	0.5	0.5
5000 Taxes on goods and services	0.0	15.2	124.0	1215.4	2497.9	3.6	8.9	10.6	8.1	9.4
6000 Other taxes	0.0	2.5	2.7	13.6	27.9	2.2	1.4	0.2	0.1	0.1
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	0.0	3.6	26.8	306.2	556.7	1.3	2.1	2.3	2.0	2.1
1000 Taxes on income, profits and capital gains	0.0	1.4	6.7	102.7	165.9	0.6	0.8	0.6	0.7	0.6
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.3	3.6	29.1	49.3	0.0	0.2	0.3	0.2	0.2
5000 Taxes on goods and services	0.0	1.7	13.3	154.8	311.7	0.5	1.0	1.1	1.0	1.2
6000 Other taxes	0.0	0.2	3.2	19.6	29.9	0.2	0.1	0.3	0.1	0.1
Social Security Funds										
Total tax revenue	0.0	7.5	71.7	767.5	1631.4	2.9	4.4	6.1	5.1	6.1
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	7.5	71.7	767.5	1631.4	2.9	4.4	6.1	5.1	6.1
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion GBP					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	202.4	359.5	515.5	888.3	948.0	32.9	32.7	32.0	35.2	35.0
1000 Taxes on income, profits and capital gains	79.6	142.3	192.8	335.4	377.5	12.9	12.9	12.0	13.3	13.9
1100 Of individuals	59.5	104.1	147.0	254.5	285.9	9.7	9.5	9.1	10.1	10.5
1200 Corporate	20.1	38.2	45.8	81.0	91.5	3.3	3.5	2.8	3.2	3.4
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	178.4	180.9	5.6	5.5	6.1	7.1	6.7
2100 Employees	13.3	24.2	38.7	67.2	66.2	2.2	2.2	2.4	2.7	2.4
2200 Employers	20.0	34.0	55.9	105.7	109.1	3.2	3.1	3.5	4.2	4.0
2300 Self-employed or non-employed	1.2	2.0	2.8	5.5	5.7	0.2	0.2	0.2	0.2	0.2
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	3.5	3.8	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	16.5	41.1	61.8	100.7	99.7	2.7	3.7	3.8	4.0	3.7
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	62.8	115.8	163.6	270.2	286.1	10.2	10.5	10.2	10.7	10.6
5100 Taxes on production, sale, transfer, etc	59.4	110.8	156.1	256.5	270.4	9.6	10.1	9.7	10.2	10.0
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	34.1	65.0	97.6	182.1	194.9	5.5	5.9	6.1	7.2	7.2
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	3.4	5.0	7.4	13.7	15.7	0.6	0.5	0.5	0.5	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	7.5	4.7	30.2	18.1	17.0	1.2	0.4	1.9	0.7	0.6
Transfer component	0.5	3.4	23.7	14.2	12.9	0.1	0.3	1.5	0.6	0.5
Tax expenditure component	7.0	1.2	6.5	3.8	3.7	1.1	0.1	0.4	0.2	0.1
Revenues collected on behalf of the EU										
Revenues collected on behalf of the EU, total	1.8	2.1	2.9	0.0	..	0.3	0.2	0.2	..	..
Customs duties	..	1.8	2.9	0.0	..	..	0.2	0.2	..	..
SRF contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

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

Supranational taxes reported by the United Kingdom are reported until 2020 in Revenue Statistics. From 2021, at the end of the Brexit transition period, this came to an end and taxes subsequently introduced by the United Kingdom are reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

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

	Billion GBP					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	151.9	282.9	388.9	666.7	721.5	24.7	25.7	24.2	26.4	26.6
1000 Taxes on income, profits and capital gains	79.6	142.3	192.8	335.4	377.5	12.9	12.9	12.0	13.3	13.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	3.5	3.8	0.0	0.0	0.0	0.1	0.1
4000 Taxes on property	11.4	26.9	35.5	57.5	54.1	1.9	2.4	2.2	2.3	2.0
5000 Taxes on goods and services	60.9	113.7	160.6	270.2	286.1	9.9	10.3	10.0	10.7	10.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
Local government										
Total tax revenue	14.1	14.2	26.2	43.2	45.6	2.3	1.3	1.6	1.7	1.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	5.1	14.2	26.2	43.2	45.6	0.8	1.3	1.6	1.7	1.7
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	9.0	0.0	0.0	0.0	0.0	1.5	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	34.5	60.3	97.3	178.4	180.9	5.6	5.5	6.1	7.1	6.7
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	34.5	60.3	97.3	178.4	180.9	5.6	5.5	6.1	7.1	6.7
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Table 4.75. United States, tax revenue and % of GDP by selected tax category

	Billion USD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Total tax revenue	1 552.4	2 900.5	3 517.1	7 293.8	7 105.9	26.0	28.3	23.4	28.0	25.6
1000 Taxes on income, profits and capital gains	701.7	1 453.9	1 488.7	3 796.5	3 448.7	11.8	14.2	9.9	14.6	12.4
1100 Of individuals	584.7	1 224.5	1 223.2	3 232.6	2 840.1	9.8	11.9	8.1	12.4	10.2
1200 Corporate	117.0	229.3	265.5	563.9	608.6	2.0	2.2	1.8	2.2	2.2
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	397.0	683.1	917.4	1 559.7	1 670.3	6.7	6.7	6.1	6.0	6.0
2100 Employees	173.9	305.6	406.4	717.8	770.7	2.9	3.0	2.7	2.8	2.8
2200 Employers	204.1	343.2	461.7	758.2	813.2	3.4	3.3	3.1	2.9	2.9
2300 Self-employed or non-employed	19.0	34.4	49.3	83.7	86.4	0.3	0.3	0.3	0.3	0.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	2.3	3.6	3.8	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	182.4	299.5	473.4	754.5	805.8	3.1	2.9	3.1	2.9	2.9
4100 Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4400 Taxes on financial and capital transactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	271.3	464.0	635.3	1 179.6	1 177.3	4.5	4.5	4.2	4.5	4.2
5100 Taxes on production, sale, transfer, etc	235.2	404.1	546.7	1 021.4	1 018.7	3.9	3.9	3.6	3.9	3.7
5110 General taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5111 Value added taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5120 Taxes on specific goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5121 Excises	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5200 Taxes on use of goods and perform activities	36.1	59.9	88.6	158.2	158.6	0.6	0.6	0.6	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	6.2	36.5	171.9	452.5	279.6	0.1	0.4	1.1	1.7	1.0
Transfer component	4.4	26.9	101.8	324.2	172.2	0.1	0.3	0.7	1.2	0.6
Tax expenditure component	1.8	9.6	70.1	128.3	107.4	0.0	0.1	0.5	0.5	0.4

Note: More detailed country data and country notes are available in Chapter 5 "Detailed country tables". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Table 4.76. United States, tax revenue and % of GDP by level of government and main taxes

	Billion USD					% of GDP				
	1990	2000	2010	2022	2023	1990	2000	2010	2022	2023
Federal or Central government										
Total tax revenue	632.2	1 316.6	1 288.7	3 276.6	2 951.1	10.6	12.8	8.6	12.6	10.6
1000 Taxes on income, profits and capital gains	569.7	1 201.3	1 176.8	3 042.1	2 742.0	9.6	11.7	7.8	11.7	9.9
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	11.6	28.1	15.1	32.8	34.9	0.2	0.3	0.1	0.1	0.1
5000 Taxes on goods and services	50.9	87.3	96.8	201.6	174.2	0.9	0.9	0.6	0.8	0.6
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
State/Regional										
Total tax revenue	309.7	547.6	723.9	1495.5	1 457.0	5.2	5.3	4.8	5.8	5.3
1000 Taxes on income, profits and capital gains	120.2	231.0	279.4	698.5	644.9	2.0	2.3	1.9	2.7	2.3
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	2.3	3.6	3.8	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	12.2	21.9	23.1	47.5	45.0	0.2	0.2	0.2	0.2	0.2
5000 Taxes on goods and services	177.3	294.7	419.1	745.8	763.3	3.0	2.9	2.8	2.9	2.8
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Local government										
Total tax revenue	213.6	353.2	587.2	962.1	1 027.5	3.6	3.4	3.9	3.7	3.7
1000 Taxes on income, profits and capital gains	11.9	21.6	32.5	55.8	61.8	0.2	0.2	0.2	0.2	0.2
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	158.6	249.5	435.3	674.1	725.9	2.7	2.4	2.9	2.6	2.6
5000 Taxes on goods and services	43.1	82.0	119.4	232.2	239.8	0.7	0.8	0.8	0.9	0.9
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Social Security Funds										
Total tax revenue	397.0	683.1	917.4	1 559.7	1 670.3	6.7	6.7	6.1	6.0	6.0
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	397.0	683.1	917.4	1 559.7	1 670.3	6.7	6.7	6.1	6.0	6.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: More detailed country data and country notes are available in Chapter 6 "Tax revenues by sub-sectors of general government". Full time series can be accessed at <http://data-explorer.oecd.org/s/nb>.

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

Memorandum tables

Table 4.77 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 4.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 4.78 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion it was decided that the data shown in this publication should continue to include taxes paid by government (see §7 of the Interpretative Guide in Annex A).

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

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

Table 4.77. Financing of social security benefits
As % of GDP

	Total					2023				Total
	1990	2000	2010	2022	2023	Social security contributions	Other taxes	Voluntary contributions to government	Compulsory contributions to private sector	
Australia	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Austria	13.1	14.6	14.3	14.9	15.0	14.9	0.0	0.1	0.0	15.0
Belgium	14.2	15.6	18.5	16.7	17.4	12.9	4.4	0.0	0.0	17.4
Canada	4.3	4.7	4.6	4.7	5.2	5.2	0.0	0.0	0.0	5.2
Chile	4.6	6.2	6.2	6.8	7.1	1.2	0.0	0.0	6.0	7.1
Colombia	0.9	2.6	7.1	5.3	5.5	1.6	0.0	0.0	3.9	5.5
Costa Rica	6.5	6.4	7.3	8.8	8.9	8.9	..	..	..	8.9
Czechia	..	14.4	14.5	15.4	15.3	15.1	0.0	0.0	0.1	15.3
Denmark	1.1	2.0	1.3	0.7	0.7	0.1	0.0	0.5	0.1	0.7
Estonia	..	10.9	13.0	12.1	12.7	11.9	0.0	0.0	0.8	12.7
Finland	12.2	12.4	12.5	12.3	12.7	12.4	0.0	0.1	0.2	12.7
France	18.6	21.1	22.9	25.1	24.6	14.5	10.0	0.0	0.0	24.6
Germany	14.2	15.4	14.1	14.9	15.0	14.3	0.0	0.2	0.4	15.0
Greece	7.7	10.5	11.1	12.1	11.2	11.2	0.0	0.0	0.0	11.2
Hungary	..	13.2	12.9	10.1	10.2	9.9	0.3	0.0	0.0	10.2
Iceland	9.6	13.3	13.9	15.0	14.6	3.0	5.6	0.0	6.1	14.6
Ireland	4.6	3.7	5.1	3.1	3.3	3.3	0.0	0.0	0.0	3.3
Israel	..	5.0	6.1	7.8	7.8	5.0	0.0	0.0	2.8	7.8
Italy	11.9	11.4	13.0	12.8	12.3	12.3	0.0	0.0	0.0	12.3
Japan	7.3	8.9	10.8	13.3	13.2	13.2	0.0	0.0	0.0	13.2
Korea	1.8	3.4	5.0	7.6	7.9	7.9	0.0	0.0	0.0	7.9
Latvia	..	10.2	9.0	10.5	10.8	10.3	0.5	0.0	0.0	10.8
Lithuania	..	9.9	12.5	9.8	10.2	10.2	0.0	0.0	0.0	10.2
Luxembourg	9.6	9.8	10.4	10.9	11.2	11.1	0.0	0.1	0.0	11.2
Mexico	2.4	2.9	3.0	3.7	4.0	2.4	0.0	0.0	1.6	4.0
Netherlands	17.1	22.5	12.9	12.2	12.0	12.0	0.0	0.0	..	12.0
New Zealand	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	10.6	8.8	9.3	7.5	9.2	9.2	0.0	0.0	0.0	9.2
Poland	..	12.8	10.8	12.7	13.3	13.2	0.1	0.0	0.0	13.3
Portugal	7.2	7.9	8.6	10.2	10.3	10.3	0.0	0.0	0.0	10.3
Slovak Republic	..	13.9	13.0	15.7	15.9	14.9	0.0	0.0	1.0	15.9
Slovenia	..	15.0	15.9	16.1	15.6	15.6	0.0	0.0	0.0	15.6
Spain	11.2	11.6	11.9	12.6	12.7	12.6	0.0	0.1	0.0	12.7
Sweden	13.3	13.1	11.2	9.4	9.6	9.0	0.0	0.7	0.0	9.6
Switzerland	11.3	13.8	14.6	14.9	15.2	6.7	0.4	0.0	8.1	15.2
Türkiye	2.9	4.4	6.1	5.1	6.1	6.1	0.0	0.0	0.0	6.1
United Kingdom	7.4	7.0	8.0	8.8	8.4	6.7	0.0	1.7	0.0	8.4
United States	6.9	6.9	6.5	6.5	6.5	6.0	0.0	0.5	0.0	6.5

.. Not available

Table 4.78. Social security contributions and payroll taxes paid by government, totals
As % of GDP

	Total					2023				
	1990	2000	2010	2022	2023	Federal or Central government	State/Regional	Local government	Social security Funds	Total
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	1.0	1.4	1.9	2.0	2.0	0.7	0.6	0.6	0.1	2.0
Belgium	1.0	1.2	1.5	1.7	1.8	0.2	0.6	0.9	0.1	1.8
Canada	..	0.6	0.6	0.6	0.6	0.1	0.3	0.2	0.0	0.6
Chile	..	0.1	0.2	0.1	0.1	0.1	..	0.0	0.0	0.1
Colombia	..	..	..	0.2	0.2	0.1	0.0	0.0	0.2	0.2
Costa Rica	0.7	0.9	1.1	1.0	1.0	0.9	0.0	0.1	0.0	1.0
Czechia	..	1.4	1.4	1.9	1.9	0.8	..	1.1	0.0	1.9
Denmark	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Estonia	..	2.6	2.9	2.8	3.2	1.8	..	1.3	0.0	3.2
Finland	2.1	2.8	3.0	2.3	2.4	0.5	..	1.8	0.1	2.4
France	2.2	2.5	2.7	2.7	2.6	0.7	..	0.9	1.0	2.6
Germany	1.0	0.7	0.8	0.9	0.8	0.1	0.2	0.4	0.1	0.8
Greece	0.3	0.5	0.8	1.4	1.3	1.1	..	0.2	0.0	1.3
Hungary	..	2.8	2.4	1.0	0.9	0.7	..	0.2	0.0	0.9
Iceland	..	..	..	..	..	..	..	..	..	..
Ireland	0.4	0.6	0.7	0.4	0.5	0.3	..	0.2	0.0	0.5
Israel	..	0.8	0.7	0.7	0.7	0.6	..	0.1	0.0	0.7
Italy	..	3.0	3.2	2.7	2.6	0.0	..	0.0	2.6	2.6
Japan	0.4	0.5	0.6	0.6	0.6	0.2	0.0	0.5	0.0	0.6
Korea	..	..	..	..	..	..	..	..	..	..
Latvia	..	0.6	1.0	1.2	1.2	..	..	..	..	1.2
Lithuania	..	2.7	2.5	0.2	0.2	0.1	..	0.1	0.0	0.2
Luxembourg	2.5	1.3	1.2	1.2	1.2	1.2	..	0.0	0.0	1.2
Mexico	0.3	0.6	0.7	0.7	0.7	0.7	0.0	0.0	0.0	0.7
Netherlands	0.1	0.4	0.0	0.0	0.0	..	..	..	..	0.0
New Zealand	0.0	0.0	0.0	0.0	0.0	..	..	..	..	0.0
Norway	2.4	2.4	2.9	2.4	2.8	1.3	..	1.6	0.0	2.8
Poland	..	1.5	1.3	1.3	1.3	0.5	..	0.8	0.0	1.3
Portugal	0.1	0.2	0.0	0.0	0.0	..	..	..	..	0.0
Slovak Republic	..	2.0	2.0	2.6	2.7	1.6	..	1.0	0.1	2.7
Slovenia	..	1.9	1.7	1.5	1.5	1.0	..	0.5	0.0	1.5
Spain	1.2	1.5	1.7	2.0	2.0	0.2	1.3	0.4	0.0	2.0
Sweden	4.5	4.2	3.9	3.7	3.8	0.9	..	2.9	0.0	3.8
Switzerland	0.4	0.4	0.5	0.5	0.5	0.1	0.3	0.1	0.0	0.5
Türkiye	1.6	2.1	3.4	2.9	3.5	3.5	..	0.0	0.0	3.5
United Kingdom	0.7	0.6	0.7	0.8	0.8	0.6	..	0.2	0.0	0.8
United States	0.5	0.4	0.5	0.4	0.4	0.1	0.2	0.0	0.0	0.4

.. Not available

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

5 Detailed country tables, 1965-2023

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

Tax revenues

In all the following tables, the symbol (..) indicates not available or not applicable. The main series in this chapter cover a selection of years between 1965 and 2023. A complete series is available online. Data for 1955 and 1960 (for nineteen OECD countries) are provided in Part V of the 1998 edition of this Report.

Table 5.1. Australia: Details of tax revenue, 1965-2023

Million AUD

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	5 024	39 878	116 500	214 753	346 772	356 747	460 729	680 505	752 611	798 309
1000 Taxes on income, profits and capital gains of individuals and corporations	2 547	22 383	66 542	124 427	206 134	202 184	261 345	418 307	468 576	495 494
1100 Taxes on income, profits and capital gains of individuals	1 729	17 532	50 062	80 991	127 587	138 163	191 720	265 365	304 528	340 008
1110 Taxes on income and profits of individuals	1 729	17 532	49 888	80 991	127 587	138 163	191 720	265 365	304 528	340 008
1120 Taxes on capital gains of individuals	0	0	174	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	818	4 851	16 480	43 436	78 547	64 021	69 625	152 942	164 048	155 486
1210 Taxes on income and profits of corporations	818	4 851	16 315	43 436	78 547	64 021	69 625	152 942	164 048	155 486
Income tax on companies	791	4 574	15 220	42 221	76 655	62 549	67 794	151 305	161 589	152 613
Dividend and interest taxes	17	161	899	846	1 892	1 472	1 831	1 637	2 459	2 873
Other withholding taxes	0	116	196	369	..	..	..	..	..	..
1220 Taxes on capital gains of corporations	0	0	165	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	0	0	0	0	0	0	0	0	0	0
2100 Social security contributions (SSC) by employees	0	0	0	0	0	0	0	0	0	0
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	..	..	..	..	..	..	..
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Social security contributions (SSC) by employers	0	0	0	0	0	0	0	0	0	0
2210 On a payroll basis of employers SSC	..	..	..	..	..	..	..	..	..	..
2220 On an income tax basis of employers SSC	..	..	..	..	..	..	..	..	..	..
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 On a payroll basis of self/nonemployed SSC	..	..	..	..	..	..	..	..	..	..
2320 On an income tax basis of self/nonemployed SSC	..	..	..	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	157	1 988	7 115	9 624	16 407	18 492	23 354	29 400	35 309	40 734
4000 Taxes on property	576	3 105	10 427	18 825	31 130	33 498	49 168	74 157	69 903	77 292
4100 Recurrent taxes on immovable property	341	1 886	6 148	9 067	15 615	19 907	26 649	36 526	40 190	45 220
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	175	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	131	174	..	..	..	..	..	..	..	..
Estate duty central government	36	17	..	..	..	..	..	..	..	..
St. and loc. estate probate and succession	95	157	..	..	..	..	..	..	..	..
4320 Gift taxes	7	1	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	98	1 044	4 279	9 758	15 515	13 591	22 519	37 631	29 713	32 072
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 744	12 402	32 416	61 877	93 101	102 573	126 862	158 641	178 823	184 789
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	1 508	11 097	27 213	56 179	84 104	90 824	109 050	134 780	152 421	156 880
5110 General taxes	370	2 102	9 365	25 830	44 739	48 146	60 680	77 661	88 602	90 983
5111 Value added taxes (VAT)	0	0	0	23 854	43 634	46 910	59 177	75 565	86 274	88 651
5112 Sales taxes	370	2 102	9 365	1 976	1 105	1 236	1 503	2 096	2 328	2 332
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 138	8 995	17 848	30 349	39 365	42 678	48 370	57 119	63 819	65 897

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5121 Excises	781	6 183	11 975	19 768	24 357	26 689	22 541	23 721	27 626	31 508
Excises central government	752	5 834	10 359	19 019	23 526	25 803	21 625	22 562	26 281	29 899
Excise on beer	..	..	0	1 697	1 862	1 957	1 998	2 136	2 284	2 391
Excise on spirits	..	..	0	238	205	253	477	809	883	899
Excise on other alcoholic beverages	..	..	0	0	744	900	896	1 391	1 591	1 694
Excise on tobacco	..	..	0	4 637	5 631	6 387	290	0	0	0
Other excise	..	..	0	12 447	15 085	16 305	17 964	18 226	21 523	24 915
Statutory corporate payments	0	83	378	295	231	452	405	513	668	985
Primary production charges	29	266	1 238	454	600	434	511	646	677	624
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	271	1 799	3 319	4 606	6 070	5 828	14 046	16 945	17 079	13 836
Customs duties central government	271	1 799	3 319	4 606	6 070	5 828	14 046	16 945	17 079	13 836
Excise equivalent customs duty on beer	..	..	0	37	164	221	388	328	283	270
Excise equivalent customs duty on spirits	..	..	0	975	1 265	1 544	1 594	2 706	2 474	2 327
Excise equivalent customs duty on other alcoholic beverages	..	..	0	0	0	0	22	66	35	25
Excise equivalent customs duty on tobacco	..	..	0	386	621	1 215	9 639	12 659	12 667	9 812
Other customs duty	..	..	0	3 208	4 021	2 849	2 404	1 186	1 619	1 403
5124 Taxes on exports	1	117	57	0	10	11	11	0	0	0
Customs duties on coal exports	0	85	54	..	0	0	0	..	..	..
Other	1	32	3	..	10	11	11	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	85	896	2 497	5 975	8 928	10 150	11 772	16 453	19 114	20 553
Taxes race meetings	31	240	651	301	359	373	265	931	1 155	1 157
Poker machines	16	140	295	2 074	3 009	3 125	3 684	3 856	5 313	5 504
Lotteries	7	122	325	890	1 118	1 141	1 362	2 005	1 951	2 212
Levies on fire insurance companies	16	157	363	574	937	1 232	786	942	1 213	1 431
Other	15	237	863	2 136	3 505	4 279	5 675	8 719	9 482	10 249
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	236	1 305	5 203	5 698	8 997	11 749	17 812	23 861	26 402	27 909
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	197	1 260	5 109	5 698	8 997	11 749	15 898	21 879	23 246	24 524
5211 Recurrent taxes on motor vehicles, paid by households	65	448	1 373	2 748	4 381	5 064	7 253	9 194	9 927	10 928
5212 Recurrent taxes on motor vehicles, paid by others	65	351	937	1 285	2 005	2 397	2 649	3 656	3 996	4 276
Fees on motor vehicle registry	46	312	794	778	1 165	1 499	1 530	2 121	2 248	2 327
Drivers licences	12	30	111	0	0	0	0	0	0	0
Stamp duty on vehicle registry	6	9	32	506	839	898	1 119	1 535	1 748	1 949
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	67	461	2 799	1 665	2 611	4 288	5 996	9 029	9 323	9 320
Broadcasting tv licences	37	21	125	210	288	150	128	46	44	40
Business franchise lic. tobacco. fuel	0	221	2 016	227	0	0	1	0	0	0
Other taxes	2	12	33	1 129	2 321	4 136	5 846	8 952	9 258	9 249
Liquor taxes	28	206	603	97	2	1	22	31	21	31
Dog licenses	0	1	22	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	39	45	94	0	0	0	1 914	1 982	3 156	3 385
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Other taxes paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other taxes paid by other than business, or unidentifiable	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1110	..	..	..	195	2 585	991	460	418	400	364
Tax expenditure component	..	..	..	175	178	110	334	290	283	263
Transfer component	..	..	..	20	2 407	881	126	128	117	101
Non-wastable tax credits against 1210	..	..	..	0	4 564	5 726	8 951	10 613	12 285	13 662
Tax expenditure component	..	..	..	..	1 922	2 253	3 438	3 335	3 645	4 273
Transfer component	..	..	..	..	2 642	3 473	5 513	7 278	8 640	9 389
Total tax revenue on cash basis	5 024	39 878	116 500	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue on accrual basis	214 753	346 772	356 747	460 729	680 505	752 611	798 309
Additional taxes included in national accounts	0	0	0	0	0	0	0
Taxes excluded from national accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	175	2 100	2 363	3 772	3 625	3 928	4 536
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	214 928	348 872	359 110	464 501	684 130	756 539	802 845
Imputed social contributions	0	0	0	0	0	0	0
National accounts, taxes and all social contributions	214 928	348 872	359 110	464 501	684 130	756 539	802 845

.. Not available

The complete time series of tax revenue data for Australia is available at: <https://data-explorer.oecd.org/s/36k>

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

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

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

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

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

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

Source: Australian Bureau of Statistics.

Table 5.2. Austria: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	6 210	29 759	54 093	90 292	115 270	121 356	149 331	176 773	193 022	203 607
Total tax revenue exclusive of taxes collected for the EU	..	..	54 093	89 866	114 851	121 007	148 701	176 005	191 994	202 743
1000 Taxes on income, profits and capital gains of individuals and corporations	1 584	7 959	13 797	25 329	34 025	33 646	44 381	51 359	59 164	60 987
1100 Taxes on income, profits and capital gains of individuals	1 240	6 899	11 326	19 666	25 446	26 722	35 427	38 879	42 458	44 044
1110 Taxes on income and profits of individuals	1 240	6 899	11 326	19 666	25 446	26 722	35 427	38 879	42 458	44 044
Income tax	415	1 576	2 501	3 202	3 253	3 358	4 274	4 685	6 614	5 617
Special income tax	0	0	0	0	0	0	0	0	0	0
Wage tax	417	4 626	7 823	15 630	20 621	21 769	28 429	31 061	32 568	34 675
Tax on industry and trade	196	402	454	7	0	0	0	0	0	0
Tax on capital yields	2	14	46	354	970	938	1 979	2 205	2 274	2 682
Contribution to chambers	60	279	501	473	603	657	745	929	1 002	1 070
Water supply fund	151	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	334	1 049	1 930	4 157	6 622	5 519	7 659	11 168	15 338	15 614
1210 Taxes on income and profits of corporations	334	1 049	1 930	4 157	6 622	5 519	7 659	11 168	15 338	15 614
Corporation tax	195	698	998	3 865	6 094	4 978	6 752	10 180	14 216	14 376
Tax on industry and trade	83	254	624	10	0	1	0	0	0	0
Special tax on income	0	0	0	0	0	0	0	0	0	0
Tax on capital yields	5	33	108	118	346	347	684	735	758	894
Water supply fund	35	0	0	0	0	0	0	0	0	0
Contribution emergency fund	0	0	0	0	0	0	0	0	0	0
Contribution to chambers	14	58	200	164	182	193	224	253	285	288
Directors tax	2	6	0	0	0	0	0	0	0	0
Energy surtaxes	..	..	0	0	0	0	0	0	79	56
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	10	12	540	1 506	1 956	1 405	1 295	1 312	1 367	1 329
Fines related to tax offences	10	12	18	33	77	99	70	34	62	101
Tax on interest	0	0	522	1 473	1 879	1 305	1 225	1 278	1 305	1 229
2000 Social security contributions (SSC)	1 548	9 200	17 763	30 734	38 744	41 764	50 380	62 829	66 439	71 374
2100 Social security contributions (SSC) by employees	686	3 792	7 512	12 477	15 612	16 847	20 104	25 014	26 587	28 666
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	12 477	15 612	16 847	20 104	25 014	26 587	28 666
Health insurance contributions	..	..	..	2 606	3 326	3 675	4 347	5 486	5 853	6 308
Pension insurance contributions	..	..	..	6 410	8 274	8 986	10 897	14 039	15 043	16 326
Pension contributions, civil servants	..	..	..	1 489	1 579	1 625	1 617	1 438	1 387	1 385
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	3 040	3 786	4 025	4 344
Health insurance contributions, local government employees	..	..	..	100	130	156	181	232	246	267
Additional contributions for construction workers	..	..	..	17	19	20	23	33	34	35
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	721	4 563	8 768	14 651	18 091	19 421	23 379	29 184	31 080	33 442
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	14 651	18 091	19 421	23 379	29 184	31 080	33 442
Health insurance contributions	..	..	..	2 667	3 395	3 669	4 339	5 476	5 842	6 297
Pension insurance contributions	..	..	..	7 888	10 214	11 145	13 549	17 514	18 777	20 353
Pension contributions, civil servants	..	..	..	438	376	361	298	230	217	208
Accident insurance contributions	..	..	..	952	1 157	1 254	1 394	1 518	1 625	1 609
Unemployment insurance contributions	..	..	..	1 854	2 284	2 385	3 040	3 786	4 025	4 344
Health insurance contributions, local government employees	..	..	..	101	141	157	181	232	246	268
Contributions according to the continued remuneration law	..	..	..	341	0	0	0	0	0	0
Special pension contributions, nightshift workers	..	..	..	11	18	15	38	48	57	59
Contributions according to the insolvency remuneration assurance law	..	..	..	381	488	416	419	226	130	137
Additional contributions for construction workers	..	..	..	17	19	20	120	154	160	167
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	141	845	1 482	3 606	5 041	5 496	6 897	8 631	8 772	9 267
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	3 606	5 041	5 496	6 897	8 631	8 772	9 267
Health insurance contributions	..	..	..	1 971	2 724	3 090	3 664	4 421	4 426	4 772

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Pension insurance contributions	..	..	..	1 117	1 527	1 524	2 210	2 945	3 049	3 131
Pension contributions, civil servants (retired)	..	..	..	116	274	297	317	307	305	313
Accident insurance contributions	..	..	..	77	85	88	98	187	187	202
Contributions to social security systems of chambers	..	..	..	224	291	341	427	539	559	582
Health insurance contributions, local government employees	..	..	..	101	140	156	181	232	246	267
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	472	2 097	3 259	5 788	7 266	8 359	10 040	11 348	12 130	12 840
Emplr. contr. equaliz. of family burdens	318	1 397	2 147	3 140	3 915	4 762	5 623	5 989	6 316	6 532
Tax on sum of wages	82	375	669	1 735	2 238	2 402	2 911	3 531	3 867	4 221
Promotion residential buildings	44	217	389	595	754	811	965	1 229	1 301	1 398
Tax on employment (Vienna undergr.)	0	20	21	21	22	22	65	65	70	72
Special levy for households allowances	26	80	0	0	0	0	0	0	0	0
Invalidity compensation tax	2	8	34	54	83	91	148	159	167	177
Contributions to chambers	0	0	0	242	253	271	327	374	410	439
4000 Taxes on property	246	858	1 473	1 206	1 572	1 555	1 965	2 558	2 633	2 197
4100 Recurrent taxes on immovable property	92	231	355	526	626	682	761	889	896	929
4110 Recurrent taxes on immovable property of households	47	66	84	87	92	93	107	145	132	159
Duty on farms	9	15	20	20	20	20	30	36	26	44
Farm contr. equaliz. of family burdens	5	6	6	6	6	6	6	7	6	8
Contribution to Chambers of Agriculture	14	23	32	32	39	40	44	47	48	54
Contr. residential buildings reconstruction	4	0	0	0	0	0	0	0	0	0
Land tax A	16	22	25	28	26	26	26	31	30	29
Tax on secondary residences	..	..	0	0	0	0	0	23	23	24
4120 Recurrent taxes on immovable property paid by agents other than households	45	165	271	440	534	589	654	744	764	770
Tax on vacant plots	1	4	5	5	5	6	6	5	9	7
Land tax B	44	161	266	435	529	583	649	738	755	763
4200 Recurrent taxes on net wealth	103	401	642	1	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	37	140	189	1	..	..	..	..	..	..
Capital tax	25	109	189	1	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	10	26	0	0	..	..	..	..	..	..
Contribution to chambers	2	6	0	0	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	66	260	453	0	..	..	..	..	..	..
Capital tax	24	139	322	0	..	..	..	..	..	..
Capital death duty	20	53	131	0	..	..	..	..	..	..
Contribution emergency fund	0	0	0	0	..	..	..	..	..	..
Tax on industry and trade	19	56	0	0	..	..	..	..	..	..
Contribution to chambers	3	13	0	0	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	16	50	77	111	155	35	12	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	35	176	399	568	791	828	1 116	1 657	1 694	1 177
Land transfer tax	30	150	251	452	644	727	1 014	1 658	1 693	1 177
Capital transfer tax	5	27	148	115	147	102	102	- 1	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	10	76	13	43	91
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	0	4	0	0	0
Withholding Tax	..	..	..	..	..	..	4	0	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	10	72	13	43	91
Foundation tax	..	..	..	..	..	10	72	13	43	91
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 321	9 379	17 087	26 505	32 815	34 917	41 897	48 036	51 928	55 465
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	2 275	9 006	16 222	24 646	30 386	32 291	38 480	43 904	47 520	50 531
5110 General taxes	1 160	5 984	11 229	16 856	20 941	22 710	26 282	30 864	35 676	38 059
5111 Value added taxes (VAT)	0	5 984	11 229	16 856	20 941	22 710	26 282	30 784	35 579	37 955
5112 Sales taxes	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5113 Turnover and other general taxes on goods and services	1 160	0	0	0	0	0	0	80	96	103
Turnover tax	664	..	..	..	..	..	..	0	0	0
Additional federal levy-turnover	332	..	..	..	..	..	..	0	0	0
Additional lieu invoice stp.	164	..	..	..	..	..	..	0	0	0
Tax on online advertisement	..	..	..	..	..	..	..	80	96	103
5120 Taxes on specific goods and services	1 115	2 996	4 926	7 752	9 442	9 577	12 194	13 036	11 839	12 466
5121 Excises	610	2 219	3 316	5 493	6 966	7 099	8 594	9 004	7 518	8 093
Tax on beer	39	44	56	161	200	198	189	178	206	193
Tax on wine	7	0	0	0	0	0	0	0	0	0
Tax on sparkling wine	1	7	25	25	1	1	19	3	2	2
Tax on tobacco	188	519	820	1 193	1 455	1 525	1 782	2 073	2 075	2 111
Tax on mineral oils	50	136	1 426	2 739	3 771	3 894	4 218	4 201	3 994	4 048
Additional federal levy mineral oils	202	876	0	0	0	0	0	0	0	0
Special duty alcoholic drinks	0	142	193	0	0	0	0	0	0	0
Special duty vehicles	0	0	0	0	0	0	0	0	0	0
Duty on starch products	0	4	12	0	0	0	0	0	0	0
Beverage tax	46	216	364	178	3	- 1	0	0	0	0
Other receipts-Market Organisation Act	26	35	9	0	1	0	0	0	0	0
Transport equality levy	0	5	1	0	0	0	0	0	0	0
Market Organisation Act - milk	35	177	192	0	0	0	0	0	0	0
Market Organisation Act - livestock	0	0	0	0	0	0	0	0	0	0
Market Organisation Act - grain	16	23	142	0	0	0	0	0	0	0
Duty promotion milk distrib.	0	34	13	0	0	0	0	0	0	0
Special tax on mineral oils	0	0	37	0	0	0	0	0	0	0
Duty on vehicles (fuel consumption)	0	0	0	433	457	453	395	406	423	518
Agricultural marketing contributions (product-based)	0	0	0	23	16	18	17	17	18	13
Tax on energy	0	0	0	562	764	726	931	925	300	17
Contribution for the promotion of arts (levies on sold receivers and cable broadcasting stations)	0	0	0	0	11	6	13	9	13	8
Duty on exceeding milk-quota	0	0	0	36	24	6	11	0	0	0
Car registration taxes	0	0	0	143	148	158	174	189	161	165
Taxes on renewable energy	..	..	27	0	115	115	845	1 003	12	0
Tax on Non-ETS emissions (carbon tax)	..	..	0	0	0	0	0	0	313	1 019
5122 Profits of fiscal monopolies	37	57	52	130	122	129	328	459	428	447
Duty on spirits	5	14	17	130	122	129	120	161	174	163
Federal monopolies salt	1	0	0	0	0	0	0	0	0	0
Federal monopolies spirits	30	43	35	0	0	0	0	0	0	0
Federal monopolies gambling	0	0	0	0	0	0	208	298	254	284
5123 Customs and import duties	332	354	703	373	390	340	417	488	654	576
Customs duties	310	237	418	352	390	340	417	488	654	576
Other import duties	0	21	61	0	0	0	0	0	0	0
Contribution promote foreign trade	10	63	171	0	0	0	0	0	0	0
Import equalization duties	12	33	27	0	0	0	0	0	0	0
Road transport duty paid by foreign carriers	..	..	27	22	0	0	0	0	0	0
5124 Taxes on exports	8	36	1	0	0	0	0	0	0	0
Contribution to promote foreign trade	8	36	1	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	33	0	0	0	0	0	0	0	0
5126 Taxes on specific services	129	297	854	1 720	1 967	2 005	2 852	3 085	3 239	3 350
Insurance tax	25	135	384	745	993	1 017	1 122	1 287	1 366	1 465
Transport tax	63	0	0	0	0	0	0	0	0	0
Duty on casinos	2	28	64	105	71	55	70	45	96	117
Fire protection tax	5	24	50	45	54	56	61	70	75	84
Advertisement tax	7	31	65	62	0	0	0	0	0	0
Entertainment tax	2	2	2	5	8	9	18	0	0	0
Tax on tourism	8	43	71	103	142	171	186	251	258	300
Amusement tax	13	17	51	73	94	107	30	8	14	15
Announcement tax	3	18	40	81	0	1	0	0	0	0
Tax on interest yields	0	0	0	0	0	0	0	0	0	0
Tax on gambling stakes - licenses	0	0	116	197	202	221	254	318	307	320

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Tax on advertisement	0	0	0	33	108	110	107	101	98	95
Levy on dangerous waste	0	0	10	71	72	51	56	66	66	61
Duty for airways security	0	0	0	28	56	30	0	0	0	0
Tax on gambling stakes - gains	0	0	0	171	166	176	0	0	0	0
Flight Charge	0	0	0	0	0	0	109	46	117	156
Payments to deposit guarantee schemes (DGS)	0	0	0	0	0	0	640	613	466	449
SRF Contributions	..	..	0	0	0	0	198	280	374	287
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	34	- 3	4	4	0	0	0
Levy on sugar	..	..	..	34	- 3	4	4	..	..	..
CO2 price component truck toll	..	..	..	0	0	0	0	..	..	..
5130 Unallocable between general taxes and taxes on specific goods and services	0	26	66	38	3	4	4	4	6	6
Fines related to tax offenses	..	26	66	38	3	4	4	4	6	6
5200 Taxes on use of goods, or on permission to use goods or perform activities	46	373	865	1 859	2 428	2 626	3 417	4 131	4 409	4 934
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	38	335	757	1 711	2 253	2 416	3 124	3 711	3 803	4 138
5211 Recurrent taxes on motor vehicles, paid by households	22	156	366	811	1 173	1 293	1 814	2 230	2 271	2 287
5212 Recurrent taxes on motor vehicles, paid by others	13	41	97	298	370	334	421	514	524	526
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	3	138	294	602	710	789	890	967	1 008	1 325
Hunting and fishing duties	1	4	7	10	10	10	22	14	16	16
Dog tax	1	4	6	8	10	11	18	22	22	23
Contribution to promotion of arts	1	3	8	71	120	132	143	166	173	138
Tax on radio and tv - licenses	0	15	46	450	571	636	708	765	784	795
Road transport duty	0	112	226	62	0	0	0	0	0	0
Mandatory cap on market revenues for electricity	..	..	0	0	0	0	0	0	13	341
Agricultural marketing contributions (cultivated area-based)	..	..	0	0	0	0	0	0	0	12
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	8	38	108	147	175	210	293	420	605	796
Certain user fees	8	38	108	147	175	210	293	420	605	796
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	38	266	714	730	849	1 115	667	643	727	743
Tax on financial institutions	0	0	123	- 3	0	0	0	0	0	0
Administration duties	4	17	32	239	287	474	232	266	275	273
Stamp fees	7	46	76	135	92	84	32	24	32	41
Contributions of interested persons	0	0	130	0	0	0	0	0	0	0
Parking duty	0	0	6	0	0	0	0	0	0	0
Contributions to students' associations	0	0	0	4	8	11	11	15	16	16
Duty on contribution to political parties	0	0	0	0	- 1	1	0	0	0	0
Other fees, taxes on production n.e.c.	0	0	0	272	346	419	252	262	312	321
Embossing fee	0	0	0	0	1	1	1	0	0	0
Other taxes	28	202	347	82	115	124	137	71	87	88
Compensation levy according to the Vienna Tree Protection Act	..	..	0	1	1	2	2	5	6	4
6100 Other taxes paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other taxes paid by other than business, or unidentifiable	..	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	..	..	..	352	390	340	417	488	654	576
SRF Contributions collected for the EU	..	..	..	..	..	..	198	280	374	287
Non-wastable tax credits against 1110	..	..	..	650	650	650	540	310	340	350
Tax expenditure component	..	..	..	590	450	422	295	180	180	185
Transfer component	..	..	..	60	200	228	245	130	160	165
Non-wastable tax credits against 1210	..	..	..	..	..	..	..	..	..	..
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	6 210	29 759	54 093	90 259	115 064	120 850	148 922	177 417	192 599	203 103
Total tax revenue on accrual basis	..	..	..	90 292	115 270	121 356	149 331	176 773	193 022	203 607
Additional taxes included in national accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from national accounts	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Difference in treatment of tax credits	590	450	422	295	180	180	185
Capital transfer for uncollected revenue
Voluntary social security contributions	206	256	338	320	358	373	366
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	91 089	115 976	122 116	149 946	177 311	193 574	204 158
Imputed social contributions	2 485	2 177	2 106	1 925	1 567	1 526	1 528
National accounts, taxes and all social contributions	93 573	118 154	124 222	151 871	178 878	195 100	205 686

.. Not available

The complete time series of tax revenue data for Austria is available at: <https://data-explorer.oecd.org/s/361>

Note: Year ending 31st December.

From 1995 data are on accrual basis.

The pre-1995 figures are not in all cases comparable with those from the following years (due to the switch to the new System of National Accounts implemented only from 1995 onwards).

Source: Statistics Austria.

Table 5.3. Belgium: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	6 421	37 443	70 408	112 710	147 861	156 317	184 373	214 235	234 799	250 307
Total tax revenue exclusive of taxes collected for the EU	..	..	..	111 675	146 411	155 042	182 756	212 284	232 113	248 095
1000 Taxes on income, profits and capital gains	1 774	15 379	25 983	43 461	52 854	53 313	65 572	76 329	87 960	93 075
1100 Taxes on income, profits and capital gains of individuals	1 317	13 626	22 538	35 318	41 020	44 027	51 877	57 234	66 200	69 700
1110 On income and profits of individuals	1 317	13 626	22 538	35 318	41 020	44 027	51 877	57 234	66 200	69 700
Immovable income withholding tax	148	532	1 053	1 857	0	0	0	0	0	0
Movable income withholding tax	119	1 062	3 014	1 755	2 351	2 426	4 104	3 694	4 376	4 994
Earned income withholding tax	740	9 119	15 422	27 778	36 022	39 829	45 658	50 846	57 371	60 361
Advance payments PIT	125	1 776	2 144	1 959	1 747	1 611	1 547	1 503	1 482	1 496
Non residents tax	0	- 3	4	585	792	810	926	1 256	1 232	1 169
Assessments PIT	183	1 128	878	774	- 915	- 1 697	- 1 512	- 1 414	359	279
Special social contributions	0	0	19	602	957	1 032	1 106	1 327	1 347	1 367
Other income taxes	0	12	2	8	65	17	48	21	33	35
1120 On capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporates	397	1 744	3 405	8 065	11 749	9 249	13 644	19 019	21 682	23 264
1210 On profits of corporates	397	1 744	3 405	8 065	11 749	9 249	13 644	19 019	21 682	23 264
Immovable income withholding tax (corporate)	33	0	0	0	0	0	0	0	0	0
Movable income withholding tax (corporate)	41	367	1 206	527	686	315	466	355	468	480
Advance payments (corporate)	262	1 273	2 735	7 112	9 733	7 691	8 539	15 539	18 011	20 071
Assessments (corporate)	60	79	- 553	404	1 270	1 196	4 466	2 964	3 160	2 653
Non residents tax (corporate)	0	- 6	18	17	41	43	154	149	31	48
Other income taxes (corporate)	0	32	- 2	5	19	4	19	12	11	12
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	61	9	40	77	85	38	50	76	79	111
Former income taxes	51	0	0	0	0	0	0	0	0	0
Penalties	3	0	0	0	0	0	0	0	0	0
Other	7	9	40	77	85	38	50	76	79	111
2000 Social security contributions (SSC)	2 018	10 798	23 386	34 865	45 929	50 674	58 812	65 580	71 113	77 094
2100 Employees SSC	569	3 130	7 152	10 932	13 847	14 996	17 036	19 841	21 645	23 771
2110 On a payroll basis of employees SSC	..	3 130	7 152	10 932	13 847	14 996	17 036	19 841	21 645	23 771
On gross wages	..	3 130	7 062	10 932	13 847	14 996	17 036	19 841	21 645	23 771
On social benefits	..	0	89	0	0	0	0	0	0	0
2120 On an income tax basis of employees SSC	..	0	0	0	0	0	0	0	0	0
2200 Employers SSC	1 320	6 791	14 689	21 027	28 216	31 041	36 240	39 412	42 730	46 012
2210 On a payroll basis of employers SSC	..	6 791	14 689	21 027	28 216	31 041	36 240	39 412	42 730	46 012
Contributions by government	..	1 059	1 769	3 105	4 493	5 381	7 686	9 237	9 612	10 883
Contributions by other sectors	..	5 732	12 920	17 922	23 723	25 661	28 554	30 175	33 118	35 129
2220 On an income tax basis of employers SSC	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed SSC	129	877	1 546	2 906	3 866	4 637	5 537	6 328	6 738	7 312
Self-employed	..	803	1 230	2 053	2 678	3 342	3 975	4 433	4 596	5 047
Unemployed	..	0	0	0	0	0	0	0	0	0
Retired	..	29	198	709	1 012	1 134	1 449	1 762	1 996	2 160
Other	..	45	118	144	176	161	113	133	146	105
2310 On a payroll basis of self/non-employed SSC	..	877	1 546	2 906	3 866	4 637	5 537	6 328	6 738	7 312
2320 On an income tax basis of self/non-employed SSC	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	6	7	8	5	5	6
Levy on public mandates	..	..	..	..	6	7	8	5	5	6
4000 Taxes on property	240	1 161	2 679	5 282	10 550	11 252	14 408	18 002	18 031	18 415
4100 Recurrent taxes on immovable property	2	210	599	1 164	4 146	4 632	5 433	6 249	6 664	7 603
4110 Households recurrent taxes on immovable property	0	26	63	102	2 779	3 115	3 651	4 263	4 554	5 191
4120 Other than households recurrent taxes on immovable property	2	184	536	1 063	1 367	1 517	1 782	1 986	2 110	2 412
Tax on non profit institutions	2	7	17	41	32	33	41	51	54	55
Immovable income withholding tax (corporate)	0	177	519	929	1 269	1 416	1 651	1 841	1 965	2 254
Regional tax (Brussels)	0	0	0	94	66	68	90	94	90	104
4200 Recurrent taxes on net wealth	0	0	0	92	253	237	661	1 031	1 096	1 103
4210 Individual recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4220 Corporate recurrent taxes on net wealth	..	..	..	92	253	237	661	1 031	1 096	1 103
4300 Estate, inheritance and gift taxes	75	309	504	1 101	2 053	2 269	2 996	3 663	3 578	3 602
4310 Estate and inheritance taxes	69	281	475	1 042	1 702	1 939	2 504	2 948	2 801	2 906

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4320 Gift taxes	6	29	29	59	351	330	492	716	777	696
4400 Taxes on financial and capital transactions	163	633	1 478	2 669	3 704	3 493	4 358	5 943	5 617	4 999
Registration duties	153	527	1 213	1 967	3 325	3 210	3 899	5 337	5 098	4 496
Mortgage duties	2	10	29	37	76	75	93	93	92	68
Court duties	2	8	29	38	31	34	41	30	39	31
Economic expansion fund	0	0	0	0	0	0	0	0	0	0
Tax on stock exchange transactions	4	31	92	386	234	134	287	435	335	332
Tax on stock exchange listings	2	4	21	0	0	0	0	0	0	0
Tax on bearer securities	0	0	0	79	3	0	0	0	0	0
Stamp duties	0	53	94	161	35	40	38	48	54	72
4500 Non-recurrent taxes on property	0	0	0	74	163	327	643	416	325	357
4510 Non-recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4520 Non-recurrent taxes on property other than net wealth	..	..	..	74	163	327	643	416	325	357
Tax on long term savings	..	..	..	74	163	194	413	207	212	227
Voluntary disclosure tax	..	..	..	0	0	0	0	0	0	0
Voluntary disclosure tax (Diamond)	..	..	..	0	0	0	0	0	0	0
Voluntary disclosure tax (bis)	..	..	..	0	0	133	152	37	10	13
Voluntary disclosure tax (ter)	..	..	..	0	0	0	78	172	102	117
Special contribution on credit associations	..	..	..	0	0	0	0	0	0	0
4600 Other recurrent taxes on property except 4100 and 4200	0	8	99	182	232	294	318	700	752	751
Levy for fighting the non-use of an electric power production site by a producer	..	..	..	0	- 17	0	0	0	0	0
Transfer to the Fund for Industrial Accidents of recognized private insurance corporations	..	..	..	182	249	294	318	321	343	365
Tax on securities accounts	..	..	..	0	0	0	0	379	410	386
5000 Taxes on goods and services	2 386	10 105	18 360	29 103	38 462	41 035	45 533	54 319	57 690	61 718
5100 Taxes on production, sale, transfer, etc	2 187	9 606	17 387	27 000	36 091	38 646	43 043	51 526	54 703	58 448
5110 General taxes on goods and services	1 355	6 321	11 570	18 258	24 411	25 882	28 170	35 076	36 714	38 100
5111 Value added taxes	0	6 321	11 547	18 132	24 140	25 628	27 952	34 713	36 442	37 828
VAT	..	6 293	11 491	18 132	24 140	25 628	27 952	34 713	36 442	37 828
Vehicle immatriculation tax	..	28	56	0	0	0	0	0	0	0
5112 Sales tax	0	0	23	126	271	253	219	363	272	272
5113 Other (than value added and sales tax)	1 355	0	0	0	0	0	0	0	0	0
Taxes assimilated to stamp duties	1 355	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	832	3 285	5 818	8 742	11 680	12 764	14 873	16 449	17 989	20 348
5121 Excises	531	1 997	3 478	5 690	7 367	7 783	8 649	9 881	9 971	11 012
Mineral oil	278	1 109	2 017	3 392	3 891	4 148	4 556	5 202	5 147	6 445
Liquified gases and benzol	0	4	0	0	0	0	0	0	0	0
Tobacco	132	501	868	1 342	1 821	1 885	2 262	2 580	2 767	2 738
Spirits	23	123	191	206	225	235	318	322	334	312
Consumption tax on alcohol and spirits	26	54	0	0	0	0	0	0	0	0
Fermented sparkling beverages	1	7	11	24	39	57	92	106	105	100
Fermented fruit beverages	18	57	88	101	115	116	148	169	170	162
Beer	38	93	170	208	191	188	194	167	191	179
Non-alcoholic beverages	10	44	113	148	49	54	56	164	189	181
Coffee, sugar and syrup	5	5	22	13	12	13	14	14	14	14
Levy on energy	0	0	0	193	341	383	343	340	431	339
Intermediate alcoholic products	0	0	0	32	28	26	26	24	22	21
Inspection fee on domestic fuel oil	0	0	0	29	43	51	36	30	25	25
Ecotax	0	0	0	2	1	0	0	0	0	0
Levy on packaging	0	0	0	0	296	320	336	344	349	340
Federal contribution on electricity and natural gas	0	0	0	0	311	292	269	418	227	157
Environmental charge	0	0	0	0	5	15	1	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	272	627	809	960	1 388	1 234	1 373	1 604	2 239	1 882
Import duties	206	0	0	0	0	0	0	0	0	0
Levies on agricultural products	63	0	0	0	0	0	0	0	0	0
ECSC levies	2	0	0	0	0	0	0	0	0	0
EU levies, import duties	0	383	716	932	1 365	1 210	1 368	1 604	2 239	1 882
EU levies on agricultural products	0	244	93	28	23	23	5	0	0	0
5124 Taxes on exports	0	1	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	29	452	937	1 365	2 044	2 454	3 210	3 551	3 810	3 928
Gambling and betting tax	9	47	51	45	64	77	80	104	136	152
Insurance levy	19	404	885	1 282	1 930	2 123	2 307	2 653	2 745	2 945
Bill-posting tax	0	0	1	1	3	3	3	2	4	2
Deposit insurance	0	0	0	36	48	252	441	446	457	459
Resolution fund	..	..	..	0	0	0	380	347	448	330

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	208	593	726	881	1 294	1 640	1 414	1 970	3 527
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	199	496	966	2 096	2 363	2 384	2 481	2 781	2 973	3 256
5210 Recurrent taxes on use of goods and perform activities	199	496	966	1 887	2 032	2 006	2 035	1 946	2 034	2 132
Traffic tax	100	368	712	1 413	1 693	1 702	1 851	1 909	1 956	2 049
5211 Recurrent taxes paid by households: motor vehicles	0	204	458	889	1 051	1 054	1 163	1 279	1 310	1 373
5212 Recurrent taxes paid by others: motor vehicles	0	164	254	525	642	648	689	630	646	676
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	99	127	254	474	338	303	184	37	78	83
Tax on entertainment devices	6	20	20	71	56	58	56	13	53	58
Tax on pubs	1	5	24	18	0	0	0	0	0	0
Hunting tax	2	0	0	0	0	0	0	0	0	0
Local taxes	90	15	19	38	99	112	22	24	25	25
Radio and television licence fees	0	87	191	347	184	134	106	0	0	0
5220 Non-recurrent taxes on use of goods and perform activities	0	0	0	209	332	379	446	835	939	1 124
Vehicle registration tax	..	..	..	209	332	379	349	479	406	466
Vehicle registration tax (households)	..	..	..	139	221	252	233	320	271	311
Vehicle registration tax (others)	..	..	..	70	111	126	116	160	135	155
Emission permits	..	..	..	0	0	0	97	356	533	658
5300 Unallocable between 5100 and 5200	0	3	7	7	7	6	9	13	13	13
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	2	0	0	0	61	36	40	0	0	0
6100 Paid solely by business	0	..	..	..	0	0	0	0	..	..
6200 Other taxes not solely paid by business	2	..	..	..	61	36	40	0	..	..
Fines and interest	2	..	..	..	0	0	0	0	..	..
Custom duties collected for the EU	..	..	..	960	1 388	1 234	1 373	1 604	2 239	1 882
SRF Contributions collected for the EU	..	..	..	..	..	..	380	347	448	330
Taxes and compulsory social security contributions paid by EU civil servants	..	..	..	310	521	685	731	939	967	1 015
Taxes paid by EU civil servants: income taxes	..	..	..	174	270	345	370	475	490	514
Taxes paid by EU civil servants: compulsory social security contributions	..	..	..	136	250	340	360	464	478	501
Other taxes collected on behalf of the EU	..	..	..	75	62	42	9	..	..	..
Non-wastable tax credits against 1110: Total value	..	..	..	..	348	1 037	830	1 099	1 229	1 231
Non-wastable tax credits against 1110: Tax expenditure component	..	..	..	..	78	588	537	799	895	897
Non-wastable tax credits against 1110: Transfer component	..	..	..	..	270	449	293	300	333	334
Non-wastable tax credits against 1210: Total value	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1210: Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1210: Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	6 421	37 438	70 268	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	37 443	70 408	112 710	147 861	156 317	184 373	214 235	234 799	250 307
Additional taxes included in National Accounts	..	107	447	1 300	1 740	2 400	3 596	4 613	4 007	3 879
National lottery profits	..	107	262	279	225	243	206	185	200	200
Water levies	..	0	66	378	119	137	104	144	136	158
Sanitel levy	..	0	0	14	13	15	6	12	12	12
Levy on industrial waste	..	0	27	74	68	54	55	77	93	106
Levy on manure	..	0	0	11	11	5	1	6	5	5
Levy on household waste	..	0	0	20	..	..	..	..	..	..
Earned income withholding tax (EU)	..	0	93	174	270	345	370	475	490	514
Social contributions (EU)	..	0	0	136	250	340	360	464	478	501
Imputed social contributions (EU)	..	0	0	213	431	508	554	723	747	779
Green certificates	..	..	..	..	354	754	1 939	2 528	1 847	1 605
Contracts art. 81 (Managed entry agreements)	..	..	..	..	..	..	..	..	..	..
Taxes excluded from National Accounts	..	0	0	0	0	0	0	0	0	0
Deposit insurance	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	0	..	..	78	588	537	799	895	897
Capital transfer for uncollected revenue	..	0	0	- 291	- 381	- 597	- 547	- 524	- 533	- 547
VAT on products assessed but unlikely to be collected	..	..	..	- 18	- 276	- 367	- 357	- 430	- 411	- 415

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Earned income withholding tax assessed but unlikely to be collected	- 40	- 53	- 71	- 49	- 44	- 39	- 33
Employers' actual social contributions assessed but unlikely to be collected	- 233	- 52	- 159	- 141	- 51	- 83	- 100
Voluntary social security contributions	..	41	52	58	57	60	71	83	72	75
Miscellaneous differences	..	0	0	0	0	0	0	0	0	0
Reallocation national levels of government
Reallocation EU
National Accounts: Taxes and actual social contributions	..	37 590	70 907	113 564	148 924	158 262	187 475	218 483	238 493	253 832
Imputed social contributions	..	1 497	2 886	5 377	7 568	8 694	9 790	11 722	12 780	13 775
National Accounts: Taxes and all social contributions	..	39 087	73 793	118 940	156 492	166 955	197 266	230 205	251 273	267 607

.. Not available

The complete time series of tax revenue data for Belgium is available at: <https://data-explorer.oecd.org/s/36m>

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

Source: Institute for National Accounts; Federal Ministry of Finance.

Table 5.4. Canada: Details of tax revenue, 1965-2023

Million CAD

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	15 318	101 015	244 152	390 234	512 663	516 591	653 269	882 487	965 863	1 020 530
1000 Taxes on income, profits and capital gains of individuals and corporations	5 910	47 064	118 566	195 320	251 198	240 961	314 841	452 847	496 005	520 596
1100 Taxes on income, profits and capital gains of individuals	3 464	34 451	99 722	143 652	190 025	180 894	240 304	320 038	346 008	366 543
1110 Taxes on income and profits of individuals	3 464	34 451	99 722	143 652	190 025	180 894	240 304	320 038	346 008	366 543
Taxes federal government	2 635	21 231	60 252	90 694	116 395	109 341	143 315	191 985	207 288	222 339
Taxes on individuals - province	829	13 220	39 470	52 958	73 630	71 553	96 989	128 053	138 720	144 204
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	2 276	11 741	17 190	47 643	54 272	54 101	67 894	122 326	137 617	141 199
1210 Taxes on income and profits of corporations	2 276	11 741	17 190	47 643	54 272	54 101	67 894	122 326	137 617	141 199
Taxes federal government (1)	1 752	8 110	11 726	31 570	37 093	33 419	41 726	77 983	89 078	89 368
Taxes on corporations - province	524	3 631	5 464	16 073	17 179	20 682	26 168	44 343	48 539	51 831
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	170	872	1 654	4 025	6 901	5 966	6 643	10 483	12 380	12 853
Non-resident withhold taxes - federal	170	872	1 654	4 025	6 901	5 966	6 643	10 483	12 380	12 853
2000 Social security contributions (SSC)	854	10 649	29 653	53 109	73 722	76 787	96 371	120 986	133 231	151 974
2100 Social security contributions (SSC) by employees	318	3 756	10 634	21 361	29 361	30 626	38 685	50 516	55 656	63 835
Canada pension plan	47	1 265	3 745	9 401	16 194	16 852	21 491	29 667	32 098	37 729
Quebec pension plan	15	431	1 108	2 897	4 124	5 449	6 293	9 257	10 832	11 915
Employment insurance	164	1 393	5 284	7 782	7 084	7 388	9 772	9 900	10 922	12 533
Hospital insurance premiums	92	667	496	1 281	1 959	937	1 128	1 692	1 804	1 658
2110 Social security contributions (SSC) by employees, payroll basis	..	..	10 634	20 976	28 654	29 689	37 557	48 824	53 852	62 177
2120 Social security contributions (SSC) by employees, income tax basis	..	..	0	385	707	937	1 128	1 692	1 804	1 658
2200 Social security contributions (SSC) by employers	536	6 697	18 449	30 307	41 922	43 525	54 380	65 857	72 516	82 261
Canada pension plan	48	1 266	3 745	9 401	16 194	16 852	21 491	29 667	32 098	37 729
Quebec pension plan	15	432	1 108	2 897	4 124	5 449	6 293	9 257	10 832	11 915
Employment insurance	164	2 006	7 398	10 894	9 917	10 343	13 681	13 861	15 290	17 547
Hospital insurance premiums	92	1 270	496	897	1 252	0	0	0	0	0
Social insurance levies	217	1 723	5 702	6 218	10 434	10 881	12 914	13 073	14 296	15 071
2210 Social security contributions (SSC) by employers, payroll basis	..	..	18 449	30 307	41 922	43 525	54 380	65 857	72 516	82 261
2220 Social security contributions (SSC) by employers, income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	0	196	570	1 442	2 440	2 636	3 307	4 612	5 058	5 877
Canada pension plan	..	153	478	1 200	2 096	2 181	2 781	3 839	4 154	4 882
Quebec pension plan	..	43	92	242	344	455	525	773	904	995
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	196	570	1 442	2 440	2 636	3 307	4 612	5 058	5 877
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	0	0	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	5 499	8 013	10 038	10 760	13 256	18 914	20 630	22 086
4000 Taxes on property	2 186	9 195	24 467	37 157	54 507	63 735	77 778	98 509	100 393	100 834
4100 Recurrent taxes on immovable property	1 830	8 315	20 189	30 242	44 567	51 702	62 651	73 959	76 749	78 844
On property provincial government	11	133	1 645	3 078	3 164	4 476	5 410	7 176	7 627	7 930
Personal property local government	17	0	18 544	27 165	41 403	47 226	57 241	66 782	69 122	70 914
Real property local government	1 802	8 182	0	0	0	0	0	0	0	0
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	25	512	1 911	4 171	2 970	1 523	372	498	573	556
4210 Recurrent taxes on net wealth of individuals	0	0	0	0	0	0	0	0	0	0
4220 Recurrent taxes on net wealth of corporations	25	512	1 911	4 171	2 970	1 523	372	498	573	556
4300 Estate, inheritance and gift taxes	223	75	3	2	0	178	268	446	496	531
4310 Estate and inheritance taxes	216	75	3	2	..	178	268	446	496	531
On inheritances federal government	108	0	0	0	..	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Succession duties provincial government	108	75	3	2	..	178	268	446	496	531
4320 Gift taxes	7	0	0	0	..	0	0	0	0	0
On gifts federal government	7	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	2 868	3 077	4 975	12 343	11 064	8 950
4500 Other non-recurrent taxes on property	108	293	2 365	2 742	4 102	7 254	9 512	11 263	11 512	11 953
4510 Other non-recurrent taxes on property on net wealth	0	0	0	0	0	0	0	0	0	0
4520 Other non-recurrent taxes on property other than on net wealth	108	293	2 365	2 742	4 102	7 254	9 512	11 263	11 512	11 953
Special assessments and charges local govt.	108	293	2 365	2 742	4 102	7 254	9 512	11 263	11 512	11 953
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	6 202	32 909	63 092	94 468	122 855	123 752	150 275	190 217	214 299	223 644
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	5 310	24 808	59 627	88 879	114 701	116 160	140 750	176 513	198 844	210 681
5110 General taxes	2 730	11 658	34 475	55 313	71 242	72 130	90 598	121 052	134 829	144 624
5111 Value added taxes (VAT)	0	0	0	35 884	46 072	70 712	86 694	118 283	131 755	141 291
5112 Sales taxes	2 730	11 658	34 475	19 429	25 170	1 418	3 904	2 769	3 075	3 333
Sales taxes federal government	813	5 429	16 866	0	0	0	0	0	0	0
Sales taxes provincial, local govt.	1 917	6 229	17 609	19 429	25 170	1 418	3 904	2 769	3 075	3 333
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	2 580	13 150	25 153	33 565	43 459	44 030	50 152	55 461	64 014	66 056
5121 Excises	1 499	6 805	14 473	18 417	22 759	23 281	25 284	30 601	32 006	33 955
Excises federal government	740	3 850	6 405	8 377	9 249	10 244	10 372	16 742	18 877	22 112
Liquor	..	..	926	1 103	1 224	1 554	1 521	1 991	2 045	2 002
Tobacco	..	..	2 247	2 176	2 466	3 025	2 875	3 223	2 936	2 602
Gasoline and motive fuel	..	..	2 472	4 807	5 272	5 306	5 678	5 075	5 405	5 486
Remitted gaming profits	..	..	45	0	0	0	0	0	0	0
Miscellaneous consumption taxes	..	..	715	291	287	358	297	6 453	8 491	12 023
Excises provincial government	759	2 955	8 067	10 039	13 510	13 037	14 912	13 859	13 129	11 843
Motor fuel	680	1 863	4 674	7 031	8 065	8 198	9 727	8 926	8 493	7 605
Tobacco	53	772	2 776	2 279	4 181	4 620	5 108	4 136	3 595	3 343
Other	26	320	617	730	1 264	219	77	797	1 041	895
5122 Profits of fiscal monopolies	294	1 406	3 758	8 756	11 565	11 565	13 016	11 876	15 441	15 225
Own enterprises contributions	294	1 406	3 758	8 756	11 565	11 565	13 016	11 876	15 441	15 225
5123 Customs and import duties	686	3 199	4 021	2 824	3 829	3 441	5 181	5 199	6 129	5 923
Customs and import duties federal govt.	686	3 199	4 021	2 824	3 829	3 441	5 181	5 199	6 129	5 923
5124 Taxes on exports	0	842	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	84	575	2 385	2 524	4 088	4 489	5 213	6 355	8 510	9 019
Tax on insurance premiums, provincial govt.	45	261	1 141	1 740	2 796	3 305	3 962	5 728	6 849	7 121
Tax on insurance premiums, federal govt.	0	1	1	1	11	28	10	18	21	19
Amusement and admission taxes	4	25	126	538	537	322	291	80	408	575
Air transportation taxes	0	166	488	0	403	600	722	256	706	747
Racetrack betting	35	122	155	55	36	36	33	21	22	21
Tax on meals and hotels	0	0	473	191	305	198	195	252	503	536
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	17	323	517	1 045	1 217	1 255	1 458	1 430	1 928	1 935
Other taxes federal government	0	98	272	758	762	557	544	318	324	346
Other taxes provincial government	17	225	245	287	455	698	914	1 112	1 604	1 589
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	892	8 101	3 465	5 589	8 154	7 592	9 525	13 703	15 456	12 964
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	306	1 500	2 393	3 644	4 368	4 452	5 589	6 740	6 527	6 105
5211 Recurrent taxes on motor vehicles, paid by households	103	666	1 056	1 696	2 241	1 986	2 478	2 989	2 821	2 460
5212 Recurrent taxes on motor vehicles, paid by others	141	509	697	1 039	1 242	1 153	1 552	1 766	1 804	1 846
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	62	325	640	909	885	1 313	1 559	1 985	1 902	1 799
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	586	6 601	1 072	1 945	3 786	3 140	3 936	6 963	8 929	6 858
Licences and permits local govt.	36	132	317	499	889	807	1 023	1 178	1 212	1 253
Licences and permits provincial govt.	550	6 469	755	1 446	2 897	2 333	2 913	5 785	7 717	5 605
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
6000 Other taxes	166	1 198	2 875	2 167	342	596	748	1 015	1 304	1 396
6100 Other taxes paid solely by business	139	943	2 386	1 280	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	27	255	489	887	342	596	748	1 015	1 304	1 396
Poll tax local government	5	0	0	0	0	0	0	0	0	0
Miscellaneous local government	11	358	489	887	342	596	748	1 015	1 304	1 396
Other federal government	11	- 103	0	0	0	0	0	0	0	0
Non-wastable tax credits against 1110	..	..	..	1 633	5 550	6 415	7 510	14 096	16 748	14 690
Tax expenditure component	..	..	..	276	824	875	968	2 307	2 672	2 489
Transfer component	..	..	..	1 357	4 726	5 540	6 542	11 789	14 076	12 201
Non-wastable tax credits against 1210	..	..	..	1 758	3 445	4 726	3 768	4 781	5 451	6 478
Tax expenditure component	..	..	..	20	12	19	15	42	68	82
Transfer component	..	..	..	1 738	3 433	4 707	3 753	4 739	5 383	6 396
Total tax revenue on cash basis	15 318	101 015	244 152	388 833	527 734	..	0	0	0	0
Total tax revenue on accrual basis	..	..	..	390 234	512 663	516 591	653 269	882 487	965 863	1 020 530
Additional taxes included in national accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from national accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	296	836	894	983	2 349	2 740	2 570
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	..	..	..	390 234	513 499	517 485	654 252	884 836	968 603	1 023 100
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National accounts, taxes and all social contributions	..	..	..	390 234	513 499	517 485	654 252	884 836	968 603	1 023 100

.. Not available

The complete time series of tax revenue data for Canada is available at: <https://data-explorer.oecd.org/s/36p>

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

From 1999 data are on accrual basis.

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

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

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

The practice of earmarking these taxes was discontinued in June 1975.

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

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

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

Heading 5128: From 1988, other taxes of Federal Government does not include the annual fees for managing the spectrum (airwaves) allocation to the cellular industry.

Heading 5211: Some Québec motor vehicle licence administrative fees are included in sales of goods and services for the period 1988-89 to 1997-98.

From 1998-99 onward, these fees are included under other taxes - motor vehicle licences.

Source: Statistics Canada.

Table 5.5. Chile: Details of tax revenue, 1965-2023

Million CLP

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	1 777 218	7 901 998	20 598 963	21 815 391	32 533 542	53 463 334	62 901 438	58 154 015
1000 Taxes on income, profits and capital gains of individuals and corporations	412 974	1 841 630	9 412 056	8 329 058	11 840 521	20 456 920	27 491 879	20 433 071
1100 Taxes on income, profits and capital gains of individuals	99 154	604 100	989 348	1 492 837	3 199 876	5 780 432	6 626 617	5 424 215
Second category tax	65 552	490 980	993 129	1 449 099	2 350 120	3 442 651	3 914 343	4 312 742
Global complementary tax	33 603	113 120	- 3 781	43 738	- 36 757	620 904	1 087 034	1 111 474
Others	0	0	0	0	886 513	1 716 877	1 625 240	0
1110 Taxes on income and profits of individuals
1120 Taxes on capital gains of individuals
1200 Taxes on income, profits and capital gains of corporations	219 586	882 896	6 054 487	4 448 745	6 839 133	9 145 873	14 900 568	14 707 116
First category tax	200 891	815 747	5 084 996	3 913 870	6 183 830	8 360 928	13 034 540	12 723 900
Surtax on state owned enterprises	16 074	47 634	113 334	194 203	132 352	249 073	475 034	405 009
Mining tax	0	0	835 452	298 558	323 507	393 548	1 223 807	1 364 685
Other	2 621	19 516	20 705	42 114	199 444	142 323	167 188	213 521
1210 Taxes on income and profits of corporations
1220 Taxes on capital gains of corporations
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	94 233	354 634	2 368 221	2 387 477	1 801 512	5 530 616	5 964 694	301 739
Adicional tax	59 082	350 301	1 462 715	1 414 057	1 429 758	2 534 906	2 731 170	2 828 942
Other	35 151	4 332	905 507	973 420	371 755	2 995 710	3 233 524	-2 527 203
2000 Social security contributions (SSC)	159 559	576 758	1 148 647	1 493 987	2 252 489	2 815 090	2 585 421	3 281 979
2100 Social security contributions (SSC) by employees	154 021	553 937	1 098 620	1 433 159	2 188 575	2 686 021	2 435 398	3 124 716
2110 Social security contributions (SSC) by employees, payroll basis	154 021	553 937	1 098 620	1 433 159	2 188 575	2 686 021	2 435 398	3 124 716
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	5 538	22 821	50 027	60 828	63 914	129 068	150 023	157 262
2210 Social security contributions (SSC) by employers, payroll basis	5 538	22 821	50 027	60 828	63 914	129 068	150 023	157 262
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	0	0	0	0	0	0
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0
4000 Taxes on property	109 319	554 037	1 013 571	867 908	1 419 338	2 885 059	3 466 181	3 794 112
4100 Recurrent taxes on immovable property	59 968	302 244	496 311	631 669	1 054 984	2 002 413	2 284 253	2 807 381
4110 Recurrent taxes on immovable property of households
4120 Recurrent taxes on immovable property paid by agents other than households
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	3 444	10 906	28 501	39 338	92 236	291 830	416 219	240 541
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	45 907	240 886	488 759	196 901	272 118	590 816	765 709	746 189
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth
4520 Other non-recurrent taxes on property other than on net wealth
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 118 722	5 041 769	9 023 666	11 185 157	17 598 086	28 368 617	30 080 511	31 499 381
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	1 074 009	4 789 827	8 578 636	10 532 905	16 516 194	26 628 027	28 078 680	29 246 983

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5110 General taxes	664 421	3 306 350	6 781 501	8 399 927	13 273 958	22 785 935	24 515 246	24 179 491
5111 Value added taxes (VAT)	664 421	3 306 350	6 781 501	8 399 927	13 273 958	22 785 935	24 515 246	24 179 491
5112 Sales taxes	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	409 588	1 483 477	1 797 135	2 132 978	3 242 236	3 842 092	3 563 434	5 067 492
5121 Excises	166 050	816 160	1 299 844	1 561 205	2 413 482	2 799 017	2 331 072	3 826 127
Cigarettes and tobacco	60 604	283 275	455 595	647 637	982 609	1 201 968	1 171 382	1 092 381
Gasoline and diesel	105 445	532 885	844 249	913 568	1 388 218	1 507 872	1 028 982	2 604 565
Oil stabilisation fund	0	0	0	0	0	0	1 547	0
Fisheries Law Extraction Rights	0	0	0	0	8 558	8 967	21 566	20 995
Additional tax on new motor vehicles	0	0	0	0	34 097	80 210	107 596	108 186
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	222 486	548 571	300 416	267 331	343 491	468 128	555 863	481 396
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	21 052	118 746	196 875	304 442	485 263	574 947	676 499	759 969
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	44 714	251 942	445 030	652 252	1 081 893	1 740 590	2 001 831	2 252 398
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	44 714	251 942	445 030	652 252	1 081 893	1 617 710	1 855 378	2 130 818
Motor vehicles	24 469	93 880	155 158	218 219	397 608	671 258	821 559	939 426
5211 Recurrent taxes on motor vehicles, paid by households	0	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	0	0	0	0	0	0	0	0
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	20 245	158 062	289 872	434 033	684 285	946 452	1 033 819	1 191 392
Municipal permits	18 401	136 138	263 996	396 944	630 943	885 324	967 043	1 117 858
Mining patents	3 374	34 730	25 184	36 213	51 767	59 801	65 122	71 215
Other	- 1 530	- 12 806	692	876	1 575	1 327	1 653	2 319
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	122 880	146 453	121 580
Tax on polluting fixed sources	122 880	146 453	121 580
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0
6000 Other taxes	- 23 356	- 112 195	1 023	- 60 720	- 576 893	- 1 062 352	- 722 555	- 854 527
6100 Other taxes paid solely by business	0	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	- 23 356	- 112 195	1 023	- 60 720	- 576 893	- 1 062 352	- 722 555	- 854 527
Non-wastable tax credits against 1110	0	0	0	0	0	0	0	0
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210	0	0	0	0	175 468	279 353	352 801	462 288
Tax expenditure component	45 774	63 520	102 393	74 217
Transfer component	129 694	215 833	250 407	388 071
Total tax revenue on cash basis	1 777 218	7 901 998	20 598 963	21 815 391	32 533 542	53 463 334	62 901 438	58 154 015
Total tax revenue on accrual basis
Additional taxes included in national accounts
Taxes excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National accounts, taxes and actual social contributions
Imputed social contributions
National accounts, taxes and all social contributions

.. Not available

The complete time series of tax revenue data for Chile is available at: <https://data-explorer.oecd.org/s/36g>

Note: Year ending 31st December.

The data are on a cash basis.

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

Table 5.6. Colombia: Details of tax revenue, 1965-2023

Million COP

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	2 579 426	30 598 630	82 697 457	98 455 335	160 157 693	228 906 840	288 842 327	349 799 577
1000 Taxes on income, profits and capital gains	771 694	7 103 525	24 010 404	26 218 852	52 656 876	73 222 876	95 911 106	140 176 582
1100 Taxes on income, profits and capital gains of individuals	47 210	1 499 345	4 751 580	5 192 384	9 218 735	15 825 275	20 356 452	24 426 515
1110 On income and profits of individuals	47 210	1 499 345	4 751 580	5 192 384	9 218 735	15 825 275	20 356 452	24 426 515
Income tax	47 210	1 499 345	4 751 580	5 192 384	9 218 735	15 754 931	20 224 214	24 240 661
Simple tax regime	0	0	0	0	0	70 344	132 238	185 854
1120 On capital gains of individuals
1200 Taxes on income, profits and capital gains of corporates	359 758	5 119 828	18 427 899	20 405 209	41 406 848	54 442 473	73 300 918	113 303 510
1210 On profits of corporates	359 758	5 119 828	18 427 899	20 405 209	41 406 848	54 442 473	73 300 918	113 303 510
Income Tax	359 758	5 119 828	18 427 899	20 405 209	27 480 679	54 248 966	72 907 780	112 820 469
Pro Equity Income Tax - CREE	0	0	0	0	13 926 169	28 428	56 854	105 458
Simple tax regime	0	0	0	0	0	165 079	336 285	377 583
1220 On capital gains of corporates
1300 Unallocable between 1100 and 1200	364 726	484 352	830 925	621 258	2 031 293	2 955 127	2 253 735	2 446 557
Income tax	364 726	484 352	830 925	621 258	2 031 293	2 955 127	2 253 735	2 446 557
Pro equity income tax -CREE	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	203 596	4 989 000	9 694 000	11 478 085	13 585 138	21 673 981	23 908 538	25 378 236
2100 Employees SSC
2110 On a payroll basis of employees SSC
2120 On an income tax basis of employees SSC
2200 Employers SSC
2210 On a payroll basis of employers SSC
2220 On an income tax basis of employers SSC
2300 Self-employed or non-employed SSC
2310 On a payroll basis of self/non-employed SSC
2320 On an income tax basis of self/non-employed SSC
2400 Unallocable between 2100, 2200 and 2300 SSC	203 596	4 989 000	9 694 000	11 478 085	13 585 138	21 673 981	23 908 538	25 378 236
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	203 596	4 989 000	9 694 000	11 478 085	13 585 138	21 673 981	23 908 538	25 378 236
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	1 286 803	2 798 906	4 022 503	2 797 308	3 927 070	4 421 997	5 025 164
4000 Taxes on property	56 160	2 027 654	6 459 259	8 535 238	18 156 105	20 652 565	22 525 146	25 902 169
4100 Recurrent taxes on immovable property	56 160	991 070	2 298 829	3 338 935	6 061 965	9 643 729	9 937 041	11 007 128
4110 Households recurrent taxes on immovable property	0	0	0	0	0	0	0	0
4120 Other than households recurrent taxes on immovable property	56 160	991 070	2 298 829	3 338 935	6 061 965	9 643 729	9 937 041	11 007 128
4200 Recurrent taxes on net wealth	0	0	1 170 908	1 970 530	5 352 940	1 032 058	73 113	1 221 366
4210 Individual recurrent taxes on net wealth
4220 Corporate recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	1 036 584	2 989 522	3 225 773	6 741 200	9 831 204	12 281 751	13 668 690
4500 Non-recurrent taxes on property	0	0	0	0	0	145 573	233 241	4 986
4510 Non-recurrent taxes on net wealth	0	0	0
4520 Non-recurrent taxes on property other than net wealth	145 573	233 241	4 986
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 388 653	14 180 450	36 766 741	44 411 642	65 716 566	99 258 009	129 331 933	138 176 864
5100 Taxes on production, sale, transfer, etc	1 388 653	14 048 655	36 447 297	44 038 074	64 688 081	97 214 920	127 046 376	135 352 010
5110 General taxes on goods and services	672 368	9 585 866	26 910 512	33 333 802	48 684 900	80 093 904	105 084 119	111 920 967
5111 Value added taxes	583 078	8 445 776	23 377 821	28 811 682	41 659 696	69 883 378	91 723 278	95 426 768
5112 Sales tax	89 290	1 140 090	3 532 691	4 522 121	7 025 204	10 210 526	13 360 841	16 494 199
Industry and commerce tax (State)	89 290	1 140 090	3 532 691	4 522 121	7 025 204	10 210 526	13 360 841	16 494 199
5113 Other (than value added and sales tax)	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	716 285	4 462 789	9 536 785	10 704 271	16 003 181	17 121 016	21 962 257	23 431 043
5121 Excises	404 699	2 718 692	5 276 999	6 052 273	11 412 250	12 906 426	15 703 712	18 002 110
Diesel surcharge	0	85 716	388 091	500 405	598 993	570 600	655 000	754 000
Sugar-sweetened ultra-processed beverages	0	0	0	0	0	0	0	10 234
Ultra-processed foods and/or with high content of added sugars, sodium or saturated fats	0	0	0	0	0	0	0	27 202
Single-use plastics	0	0	0	0	0	0	0	0
Petrol surcharge	0	595 031	1 309 154	1 380 848	1 747 969	2 265 855	2 690 737	2 896 198
Petrol	141 270	833 004	1 211 511	1 418 766	3 297 392	1 732 540	1 650 801	2 172 914

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Restaurant service, vehicle sale and mobile telephone service	0	0	0	0	1 684 179	1 279 312	2 531 110	3 253 362
Tobacco (State)	52 898	213 412	330 016	390 472	524 357	1 451 431	1 638 694	1 788 807
Beer (State)	85 722	471 135	1 203 838	1 432 453	2 305 895	2 723 800	3 049 682	3 259 342
Liquors (State)	124 808	520 394	834 390	929 328	1 253 466	2 503 248	3 075 170	3 231 445
Carbon	0	0	0	0	0	330 567	361 899	555 037
Plastic bags	0	0	0	0	0	48 079	49 697	53 188
Medicinal cannabis	0	0	0	0	0	993	921	383
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
5123 Customs and import duties	311 586	1 744 097	4 259 786	4 651 999	4 590 931	4 214 590	6 258 546	5 428 933
Custom duties	180 989	1 744 097	4 259 786	4 651 999	4 590 931	4 214 590	6 258 546	5 428 933
Imports surcharge	130 597	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	131 795	319 444	373 568	1 028 485	2 043 090	2 285 557	2 824 854
5210 Recurrent taxes on use of goods and perform activities	131 795	319 444	373 568	1 028 485	2 043 090	2 285 557	2 824 854
5211 Recurrent taxes paid by households: motor vehicles	131 795	319 444	373 568	1 028 485	2 043 090	2 285 557	2 824 854
Tax on motor vehicle ownership	131 795	319 444	373 568	1 028 485	2 043 090	2 285 557	2 824 854
5212 Recurrent taxes paid by others: motor vehicles
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles
5220 Non-recurrent taxes on use of goods and perform activities
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	159 323	1 011 197	2 968 147	3 789 014	7 245 701	10 172 339	12 743 607	15 140 562
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other taxes not solely paid by business	159 323	1 011 197	2 968 147	3 789 014	7 245 701	10 172 339	12 743 607	15 140 562
Stamp tax	0	401 497	759 787	357 160	101 668	83 115	134 457	215 515
Other	78 306	79 287	86 297	126 602	318 271	423 822	788 653	974 781
Other (sub-national)	81 017	530 413	2 122 062	3 305 252	6 825 762	9 665 402	11 820 497	13 950 266
Total tax revenue on cash basis	2 579 426	30 598 630	82 697 457	98 455 335	160 157 693	228 906 840	288 842 327	349 799 577
Total tax revenue on accrual basis
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

Note: Year ending 31st December.

The complete time series of tax revenue data for Colombia is available at: <https://data-explorer.oecd.org/s/36r>

Data on a cash basis.

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

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

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

Headings 1100 and 1200: The data for the preliminary year are estimates.

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

Table 5.7. Costa Rica: Details of tax revenue, 1965-2023

Million CRC

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	117 711	978 114	3 213 401	4 382 367	6 923 575	10 019 264	11 285 967	11 732 286
1000 Taxes on income, profits and capital gains	11 820	128 805	531 552	748 093	1 247 308	2 063 810	2 430 200	2 486 519
1100 Of individuals	123 194	202 849	386 241	622 772	691 305	670 835
1110 On income and profits	123 194	202 849	386 241	618 550	682 875	666 509
1120 On capital gains	0	0	0	4 222	8 430	4 326
1200 Corporate	348 826	450 312	659 951	970 546	1 188 835	1 244 931
1210 On profits	348 826	450 312	659 951	952 951	1 162 697	1 229 138
1220 On capital gains	0	0	0	17 595	26 138	15 793
1300 Unallocable between 1100 and 1200	11 820	128 805	59 531	94 932	201 116	470 492	550 059	570 753
2000 Social security contributions	33 990	297 069	885 053	1 450 531	2 305 133	3 605 731	3 925 692	4 192 080
2100 Employees
2110 On a payroll basis
2120 On an income tax basis
2200 Employers	3 447	37 313	107 398	207 206	318 652	389 183	412 852	430 510
Government contributions	3 447	37 313	107 398	207 206	318 652	389 183	412 852	430 510
2210 On a payroll basis of employers SSC
2220 On an income tax basis of employers SSC
2300 Selfemployed or nonemployed
2310 On a payroll basis of self/non-employed SSC
2320 On an income tax basis of self/non-employed SSC
2400 Unallocable between 2100, 2200 and 2300	30 543	259 756	777 654	1 243 325	1 986 481	3 216 548	3 512 840	3 761 571
Contributions by employees and non-government employers	30 543	249 182	727 844	1 139 265	1 785 522	2 447 640	2 697 026	2 882 725
Contributions for the special regimes	0	10 574	49 811	104 060	200 959	299 713	300 083	324 603
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC
3000 Taxes on payroll and workforce	7 575	61 796	170 996	260 664	423 616	569 339	639 737	693 618
Contributions by non-government employers	7 484	59 129	165 677	248 259	406 296	546 262	616 504	670 501
Contributions by government employers	91	2 666	5 320	12 405	17 321	23 077	23 233	23 117
4000 Taxes on property	1 566	8 396	42 658	63 706	123 261	208 531	220 741	220 798
4100 Recurrent taxes on immovable property	1 200	5 390	23 293	48 963	90 003	150 279	154 930	160 818
Land tax	0	0	0	0	0	0	0	0
Additional land tax	0	0	0	0	0	0	0	0
Tax on sumptuary constructions	0	0	0	0	0	0	0	0
Immovable property tax	0	0	0	3 527	4 076	5 108	5 206	5 424
Municipal immovable property tax	1 200	5 390	23 293	45 436	85 927	145 171	149 724	155 395
4110 Households
4120 Others
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0
4210 Individual
4220 Corporate
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	366	3 007	19 366	14 743	33 258	58 206	65 802	59 970
4500 Nonrecurrent taxes	0	0	0	0	0	46	8	10
4510 On net wealth	0	0	0
4520 Other nonrecurrent taxes	46	8	10
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	53 509	456 851	1 505 510	1 766 914	2 661 902	3 488 535	3 674 723	3 916 652
5100 Taxes on production, sale, transfer, etc	49 867	425 713	1 406 100	1 600 302	2 388 900	3 150 398	3 330 772	3 545 078
5110 General taxes	21 326	222 775	797 850	920 298	1 368 601	2 065 623	2 217 743	2 312 188
5111 Value added taxes	21 326	222 775	797 850	920 298	1 336 075	2 039 997	2 193 160	2 285 858
5112 Sales tax	0	0	0	0	0	0	0	0
5113 Other	0	0	0	0	32 526	25 626	24 583	26 330
5120 Taxes on specific goods and services	28 541	202 939	608 250	680 004	1 020 299	1 084 775	1 113 029	1 232 890
5121 Excises	11 096	157 204	447 168	523 617	798 412	863 133	883 105	1 001 152
Fuels and energy	0	0	250 577	320 638	457 827	522 063	530 195	576 175
Alcoholic beverages	0	8 229	23 802	28 035	43 095	53 118	55 539	56 478
Non alcoholic beverages	0	0	18 263	26 566	36 353	43 234	49 556	57 399
Soaps	0	0	883	1 317	2 562	3 200	2 810	3 260
Cement	0	0	0	227	304	0	5 358	5 488
Tobacco	0	0	0	0	33 681	27 019	22 336	27 959
Abolished specific taxes on production and consumption	0	0	0	0	0	0	0	0
Other specific taxes on consumption	11 096	148 975	153 643	146 834	224 590	214 499	217 311	274 395
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5123 Customs and import duties	15 052	40 485	134 576	126 134	174 568	177 948	164 137	165 189
Import duties	13 977	32 336	107 565	103 851	148 666	152 133	137 668	138 487
Custom duties	1 075	8 149	27 011	22 284	25 902	25 815	26 469	26 701
Import duties on animals	0	0	0	0	0	0	0	0
5124 Taxes on exports	2 113	2 238	2 432	3 973	4 468	6 274	4 842	5 398
Export duties	2 113	2 088	2 260	3 816	2 701	4 064	3 100	3 492
Export duties Law 133	0	0	0	0	0	0	0	0
Export duties Law 5519	0	0	0	0	0	0	0	0
Tax on banana exports	0	150	172	157	156	203	150	198
Export tax on ground transportation	0	0	0	0	1 611	2 007	1 593	1 707
5125 Taxes on investment goods	0	0	0	0	0	0	0	0
5126 Taxes on specific services	280	2 929	23 242	24 767	38 687	31 742	55 167	55 991
Casinos and gambling	0	225	442	445	1 455	431	455	553
Port cargo movements	0	6	0	0	0	0	0	0
Overseas departure tax	0	0	22 799	24 322	37 232	31 311	54 711	55 438
10% on public shows	0	0	0	0	0	0	0	0
Pro-national airports stamp tax	0	0	0	0	0	0	0	0
Stamp tax on the use of borders and ports	280	2 697	0	0	0	0	0	0
5127 Other taxes on internat. trade and transactions	0	83	832	1 513	3 093	3 916	3 919	3 877
5128 Other taxes	0	0	0	0	1 071	1 761	1 860	1 282
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3 642	31 138	99 410	166 612	273 003	338 138	343 951	371 574
5210 Recurrent taxes	3 642	31 138	99 410	166 612	273 003	338 138	343 951	371 574
5211 Paid by households: motor vehicles	0	0	0	0	0	0	0	0
5212 Paid by others: motor vehicles	1 425	15 374	52 511	94 102	145 894	183 368	186 226	196 614
Property tax on vehicles, aircraft and boats	1 425	15 374	52 511	94 102	145 894	183 368	186 226	196 614
5213 Paid in respect of other goods	2 217	15 763	46 899	72 510	127 109	154 769	157 725	174 960
Local taxes	1 262	11 898	43 874	68 808	122 248	147 349	151 320	166 070
Hunting and fishing licences	0	0	0	0	0	0	0	0
Spirits license	0	0	0	0	0	0	0	0
Revenue stamps	955	3 866	3 025	3 702	4 861	7 421	6 405	8 890
Sport stamp tax	0	0	0	0	0	0	0	0
5220 Nonrecurrent taxes	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0
6000 Other taxes	9 251	25 198	77 632	92 460	162 355	83 319	394 874	222 619
6100 Paid solely by business	0	0	0	0	0	0	0	0
6200 Other	9 251	25 198	77 632	92 460	162 355	83 319	394 874	222 619
Transfers of vehicles, aircraft and boats	497	2 530	9 937	12 311	20 999	28 064	27 597	29 487
Tax revenue from decentralised units	2 764	15 048	22 257	29 969	49 334	0	0	0
Other taxes	5 990	7 620	45 438	50 180	92 022	55 122	367 079	193 054
Total tax revenue on cash basis
Total tax revenue on accrual basis
Additional taxes included in National Accounts
Taxes excluded from National Accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National Accounts: Taxes and actual social contributions
Imputed social contributions
National Accounts: Taxes and all social contributions

.. Not available

The complete time series of tax revenue data for Costa Rica is available at: <https://data-explorer.oecd.org/s/36s>

Note: Year ending 31st December.

Data on a cash basis.

Heading 2000: The data include social security contributions paid by the governments for their employees as well as the contributions for special regimes (teachers and magistrates). In ECLAC data, social security contributions also include INA (National Institute of Apprenticeship), IMAS (Joint Social Aid Institute) and FODESAF (Social Development and Family Allowances Fund).

Heading 3000: In Costa Rica and for ECLAC, payments from decentralised institutions are classified under heading 2000.

Heading 5212: In ECLAC data, tax on ownership of vehicles, aircraft and boats is classified in category 4000.

In ECLAC data, the tax on the transfer of used vehicles Law No. 7088 of 30/11/87 is classified as a property tax.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República.
(Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).

Table 5.8. Czechia: Details of tax revenue, 1965-2023

Million CZK

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	771 596	1 316 197	1 286 861	1 532 565	2 122 826	2 339 653	2 546 263
Total tax revenue exclusive of taxes collected for the EU	771 596	1 309 754	1 280 288	1 524 653	2 112 170	2 326 921	2 535 489
1000 Taxes on income, profits and capital gains of individuals and corporations	175 846	327 771	259 934	329 768	441 143	515 371	587 607
1100 Taxes on income, profits and capital gains of individuals	99 668	155 817	131 706	164 678	198 761	214 131	247 897
1110 Taxes on income and profits of individuals	99 668	155 817	131 706	164 678	198 761	214 131	247 897
Wages and salaries withholding	73 474	127 524	115 755	139 888	155 614	161 419	184 480
Of unincorporated individuals	17 254	19 568	5 747	9 100	18 183	19 751	19 324
Withheld on interest and dividends paid to individuals	8 940	8 725	10 204	15 691	24 964	32 962	44 094
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	76 178	171 954	128 228	165 090	242 381	301 240	339 710
1210 Taxes on income and profits of corporations	76 178	171 954	128 228	165 090	242 381	301 240	339 710
Profit tax	68 945	164 016	118 248	147 157	224 588	276 947	271 619
Withheld on interest and dividends paid to corporations	7 233	7 162	9 156	9 415	4 775	6 996	8 936
Levy on lottery revenue	0	776	824	8 518	13 019	17 298	18 520
Temporary windfall tax	0	0	0	0	0	0	40 634
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	341 544	573 417	576 029	659 743	1 004 804	1 074 201	1 159 768
2100 Social security contributions (SSC) by employees	77 272	127 662	116 818	133 878	200 968	215 214	231 814
2110 Social security contributions (SSC) by employees, payroll basis	77 272	127 662	116 818	133 878	200 968	215 214	231 814
Retirement	40 489	66 644	69 272	78 120	117 893	126 039	135 930
State employment policy	2 492	4 101	0	0	0	0	0
Sick leave	6 852	11 279	0	0	0	0	0
Health insurance	27 439	45 638	47 546	55 758	83 075	89 175	95 884
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	220 207	359 493	363 074	417 778	618 255	661 335	712 414
2210 Social security contributions (SSC) by employers, payroll basis	220 207	359 493	363 074	417 778	618 255	661 335	712 414
Retirement	121 547	220 591	229 450	261 786	390 597	417 557	450 304
State employment policy	19 933	12 303	12 756	14 604	21 789	23 293	25 120
Sick leave	20 555	33 834	24 332	27 851	37 870	40 474	43 692
Health insurance	54 879	91 275	95 095	111 517	166 150	178 342	191 766
Penalties	3 293	1 490	1 441	2 020	1 849	1 669	1 532
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	44 065	86 262	96 137	108 088	185 581	197 653	215 539
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	44 065	86 262	96 137	108 088	185 581	197 653	215 539
Retirement	7 819	19 508	20 510	22 472	28 297	32 935	36 382
State employment policy	1 082	1 114	1 173	962	1 213	1 412	1 558
Sick leave	0	0	0	0	0	0	0
Health insurance	34 992	65 483	74 299	84 460	155 924	163 153	177 466
Self-employed	7 328	15 921	17 603	20 748	26 326	30 076	34 292
Non-employed	200	2 103	3 996	2 768	3 275	3 681	4 464
Government	27 464	47 459	52 700	60 944	126 323	129 396	138 710
Penalties	172	157	155	193	147	153	133
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4000 Taxes on property	10 890	15 495	16 364	21 920	11 939	12 501	12 488
4100 Recurrent taxes on immovable property	4 469	5 126	8 752	10 333	11 864	12 446	12 479
4110 Recurrent taxes on immovable property of households	1 452	2 228	4 302	5 433	6 253	6 460	6 497
Real property tax	1 452	2 228	4 302	5 433	6 253	6 460	6 497
4120 Recurrent taxes on immovable property paid by agents other than households	3 017	2 898	4 450	4 900	5 611	5 986	5 982
Levy collected by Winery Fund	0	2	5	20	28	27	27
Real property tax	3 017	2 895	4 445	4 880	5 583	5 959	5 954
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	587	460	218	20	1	0	0
4310 Estate and inheritance taxes	112	115	78	10	0	..	..
Inheritance tax	112	115	78	10	0	..	..
4320 Gift taxes	475	345	140	10	0	..	..
Gift tax	475	345	140	10	0	..	..
4400 Taxes on financial and capital transactions	5 834	9 909	7 394	11 566	74	55	9
Real property transfer tax	5 834	9 909	7 394	11 566	74	55	9
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth
4520 Other non-recurrent taxes on property other than on net wealth
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	242 960	399 484	434 386	520 747	664 721	737 347	785 767
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	226 354	372 441	408 645	495 291	635 978	708 683	742 072
5110 General taxes	141 235	232 288	263 457	333 274	463 521	536 896	572 702
5111 Value added taxes (VAT)	141 235	232 288	263 457	333 274	463 521	536 896	572 702
5112 Sales taxes	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0
Previous turnover tax
5120 Taxes on specific goods and services	85 119	140 153	145 188	162 017	172 457	171 787	169 370
5121 Excises	71 404	133 492	138 401	153 785	161 597	158 707	158 279
On mineral oils	46 998	81 661	80 508	83 460	83 147	78 115	82 909
On alcohol and liquor	5 629	7 201	5 820	7 203	8 789	8 816	10 390
On beer	3 410	3 564	4 396	4 648	4 308	4 551	4 471
On wine	350	342	317	332	530	533	475
On tobacco products	14 984	40 713	44 062	53 380	59 168	58 298	52 847
Duty on CFC	33	0	0	0	0	0	0
Levy collected by Winery Fund	0	11	24	0	5	5	6
On electricity	0	0	1 433	1 229	1 600	1 537	1 461
On natural gas	0	0	1 347	1 146	1 601	1 410	1 359
On solid fuels	0	0	495	415	350	349	252
Fee on electricity from solar radiation	0	0	0	1 972	2 100	5 090	4 109
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	13 572	6 443	6 573	7 912	10 656	12 733	10 773
Customs duties	13 572	6 443	6 573	7 912	10 656	12 733	10 773
Previous import surcharge	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	143	218	214	320	204	348	318
Fees on entry tickets	65	61	53	53	15	65	77
Fees on recreational units (based on capacity)	69	144	147	240	6	72	0
Fees on advertising facilities	0	0	0	0	0	0	0
Restaurant sale alcoh. beverages and tobac. products	0	0	0	0	0	0	0
Fees collected by the cinematography EBF	9	13	14	27	0	0	0
Fees on advertisement	0	0	0	191	183	210	217
Revenue from abolished local fees	0	0	0	0	0	0	24
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	16 606	27 043	25 740	25 456	28 743	28 665	43 695
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	10 788	18 100	18 461	19 023	21 343	21 313	35 836
Highway fee	1 753	2 429	3 061	4 397	5 356	5 839	6 375

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5211 Recurrent taxes on motor vehicles, paid by households	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	5 456	5 882	5 138	5 868	5 430	1 071	1 006
Road tax (commercial)	5 456	5 882	5 138	5 868	5 430	1 071	1 006
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	3 579	9 790	10 262	8 758	10 557	14 403	28 454
Resort and recreation fees on visitors	232	312	284	327	397	1 092	1 468
Dog fees	191	277	281	277	300	297	295
Motor vehicle entry fees	32	25	23	13	11	13	17
Water pollution fee	520	404	202	173	236	191	193
Air pollution fee	685	525	399	283	339	338	452
Waste deposit fee	454	5 728	5 948	6 218	7 453	9 369	9 800
Levy on temp. withdrawal of land from agriculture	94	40	34	39	79	85	115
Radioactive waste fee	642	1 310	1 430	1 393	1 708	1 703	1 729
Fees on operated gambling machines	722	1 145	927	0	0	0	0
Fees on registration and recording of packaging	0	17	17	18	17	17	17
Levy on temp. withdrawal of land from forestry	7	6	6	7	7	8	9
Other environmental fees	0	0	710	11	10	10	17
Temporary mandatory cap on market revenues	0	0	0	0	0	1 279	14 340
Other levies on selected activities and services	0	0	0	0	0	0	3
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	5 818	8 943	7 280	6 433	7 400	7 352	7 859
Levy on withdrawal of land from agriculture	532	361	306	348	707	767	1 034
Levy on withdrawal of land from forestry	40	57	57	59	63	72	82
Tax on use of public space	645	639	626	632	579	716	748
Misc. licence and permit fees	4 601	7 881	6 279	5 382	6 031	5 772	5 860
Land betterment fee	0	4	11	11	21	25	23
Licence for lorry transport	0	1	1	1	0	0	0
Levy on substances that deplete or threaten the Earth's ozone layer	0	0	0	0	0	0	0
Fee for the use of natural mineral water	0	0	0	0	0	0	30
Other levies on selected activities and services	0	0	0	0	0	0	83
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0
6000 Other taxes	356	29	149	387	219	232	633
Unallocated previous taxes and levies	0	0	0	0	0	0	0
6100 Other taxes paid solely by business	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	356	29	149	387	219	232	633
Other taxes, fees and related payments	356	29	149	387	219	232	633
Customs duties collected for the EU	6 443	6 573	7 912	10 656	12 733	10 773
Non-wastable tax credits against 1110	0	13 093	25 727	31 415	41 145	42 099	43 455
Tax expenditure component	10 487	17 922	22 532	29 192	28 888	31 524
Transfer component	2 606	7 805	8 883	11 952	13 211	11 931
Total tax revenue on cash basis	772 272	1 310 618	1 273 676	1 478 758	2 055 661	2 264 745	2 577 699
Total tax revenue on accrual basis	771 596	1 316 197	1 286 861	1 532 565	2 122 826	2 339 653	2 546 263
Additional taxes included in national accounts	2 837	5 757	6 094	0	0	0	0
Compulsory injury insurance	2 837	5 757	6 094	0	0	0	0
Driving licence fees	0	0	0	0	0	0	0
Taxes excluded from national accounts	- 9 488	- 17 797	- 20 096	- 20 314	- 23 382	- 26 015	- 27 711
Tax on use of public space	- 645	- 639	- 632	- 632	- 579	- 716	- 748
Waste deposit fee	- 454	- 5 728	- 5 948	- 6 218	- 7 453	- 9 369	- 9 800
Misc. licence and permit fees	- 2 301	- 3 940	- 3 139	- 2 691	- 3 015	- 2 886	- 2 930
Radioactive waste fee	- 642	- 1 310	- 1 430	- 1 393	- 1 708	- 1 703	- 1 729
Health insurance: non-employed	- 200	- 2 103	- 3 996	- 2 768	- 3 275	- 3 681	- 4 464
Health insurance: government	0	0	0	0	0	0	0
Soc. Security contr. employers: Penalties	- 3 293	- 1 490	- 1 441	- 2 020	- 1 849	- 1 669	- 1 532
Soc. Security contr. Self-employed or non-employed: Penalties	- 200	- 157	- 155	- 193	- 147	- 153	- 133
Licence for lorry transport	0	- 1	- 1	- 1	0	0	0
Highway fee	- 1 753	- 2 429	- 3 061	- 4 397	- 5 356	- 5 839	- 6 375

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Other environmental fees	0	0	- 105	0	0	0	0
Levy on lottery revenue	0	0	- 187	0	0	0	0
Value added taxes	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	- 127	451	118	- 198	- 337	61
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	1 099	974	661	386	573	618	692
Miscellaneous differences	2 162	0	0	0	0	0	0
National accounts, taxes and actual social contributions	768 206	1305 004	1273 971	1512 755	2099 819	2313 919	2519 304
Imputed social contributions	423	299	600	1 027	3 557	4 803	3 630
National accounts, taxes and all social contributions	768 629	1305 303	1274 571	1513 782	2103 376	2318 722	2522 934

.. Not available

The complete time series of tax revenue data for Czechia is available at: <https://data-explorer.oecd.org/s/36t>

Note: Year ending 31st December.

From 1995 data are on accrual basis.

Source: Ministry of Finance, Tax Analyses Department.

Table 5.9. Denmark: Details of tax revenue, 1965-2023

Million DKK

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	20 821	165 753	381 079	623 197	813 613	816 787	964 234	1 222 051	1 200 441	1 235 494
Total tax revenue exclusive of taxes collected for the EU	..	164 363	378 393	620 561	809 961	813 512	960 915	1 218 338	1 195 857	1 231 882
1000 Taxes on income, profits and capital gains of individuals and corporations	9 712	92 098	232 729	382 555	489 765	503 083	609 743	806 312	773 980	821 102
1100 Taxes on income, profits and capital gains of individuals	8 758	86 958	206 531	327 864	427 372	423 958	525 168	640 823	666 690	705 333
1110 Taxes on income and profits of individuals	8 758	86 909	206 387	327 637	427 030	423 637	524 880	640 507	666 289	705 071
Central government income tax	5 020	33 351	91 638	77 473	155 441	125 790	169 557	227 519	243 871	262 213
County income tax	0	10 742	31 361	56 131	0	0	0	0	0	0
Municipality income tax	2 948	33 555	77 571	121 967	173 110	193 097	221 084	278 619	282 826	297 251
Seaman's income tax	66	457	0	0	0	0	0	0	0	0
Old-age pension fund contributions	592	2 163	0	0	0	0	0	0	0	0
Social pension fund contributions	0	3 340	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	0	1 804	0	0	0	0	0	0	0	0
Pension schemes and annuity insurance	22	355	2 687	6 242	9 017	9 571	22 160	6 296	7 219	8 520
Special income tax	101	1 054	2 802	0	0	0	0	0	0	0
Duty on canceled pension schemes	9	82	0	0	0	0	0	0	0	0
Duty on feed rent increases	0	8	5	0	0	0	0	0	0	0
Duty on employees' remuneration compens. fund releases	0	0	325	632	1 183	963	11 091	1 419	775	297
Duty on interest on consumer loans	0	0	0	0	0	0	0	0	0	0
Labour market contributions	0	0	0	56 794	76 564	81 604	87 392	112 454	117 220	122 220
Imputed income from owner-occupied dwelling	0	0	0	8 399	11 714	12 613	13 596	14 199	14 379	14 572
1120 Taxes on capital gains of individuals	0	49	144	226	343	321	289	316	402	262
Tax on winnings from lotteries, pools, etc.	..	49	144	226	343	321	289	316	402	262
1200 Taxes on income, profits and capital gains of corporations	954	5 139	13 597	42 258	57 928	42 590	61 854	102 130	96 131	102 832
1210 Taxes on income and profits of corporations	954	5 139	13 597	42 258	57 928	42 590	61 854	102 130	96 131	102 832
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	12 601	12 434	4 465	36 535	22 721	63 359	11 158	12 938
2000 Social security contributions (SSC)	690	710	101	8 453	2 030	2 280	1 874	2 493	2 340	2 107
2100 Social security contributions (SSC) by employees	567	1	98	8 209	1 057	900	826	736	697	434
Sickness benefit fund contributions	30	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, ordinary	534	0	0	0	0	0	0	0	0	0
Sickday benefit contributions, special	3	0	0	0	0	0	0	0	0	0
Contribution to merchant marine's welf. board	0	1	1	0	0	0	0	0	0	0
Special pension scheme savings	0	0	0	6 846	0	0	0	0	0	0
Contr. to pension funds from officials in companies	0	0	0	879	555	450	438	428	409	164
Contr. to pension funds from officials in non-profit institutions	0	0	96	485	502	450	388	308	288	270
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	..	..	..	..	..	..	..
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Social security contributions (SSC) by employers	123	709	3	244	973	1 379	1 048	1 758	1 643	1 673
Unemployment insurance contributions	41	598	0	0	0	0	0	0	0	0
Disablement insurance contributions	21	58	0	0	0	0	0	0	0	0
Sickness benefit fund contributions	61	0	0	0	0	0	0	0	0	0
Contribution to employee's wage guarantee fund	0	50	0	241	227	908	542	802	544	542
Contribution to merchant marine's welf. board	0	1	1	0	0	0	0	0	0	0
Shipping owners contr. sickness assist. seamen	0	1	2	3	2	6	10	4	5	3
Contribution to maternity/paternity compensation scheme	0	..	0	0	744	465	496	952	1 095	1 128
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	..	..	..	..	..	..	..
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	2 494	2 258	3 975	4 160	5 894	6 656	7 150	7 309
4000 Taxes on property	1 691	9 490	16 242	20 737	31 556	33 533	39 361	47 605	48 475	47 911
4100 Recurrent taxes on immovable property	1 029	5 412	8 891	13 565	18 996	24 161	28 085	32 432	33 080	33 549
Central government land tax	130	0	0	0	0	0	0	0	0	0
County land tax	169	2 315	2 915	4 070	0	0	0	0	0	0
Municipal land tax	408	2 257	4 123	7 049	15 601	19 645	24 707	29 270	29 964	30 444
Centr. Govt. fixed tax on real property	32	11	0	0	0	0	0	0	0	0
County fixed tax on real property	45	0	0	0	0	0	0	0	0	0
Municipal fixed tax on real property	190	91	0	0	0	0	0	0	0	0
County duty on land (public property)	4	22	22	25	0	0	0	0	0	0
County duty on buildings (public property)	0	53	88	97	0	0	0	0	0	0
Municipal duty on land (public property)	26	103	244	383	393	434	364	332	885	879
Municipal duty on buildings (residential)	0	195	335	381	757	814	599	575	1	1
Municipal duty on buildings (business)	25	366	1 165	1 560	2 244	3 269	2 416	2 255	2 230	2 226
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	306	965	922	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	306	965	922	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	0	0	0	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	137	738	2 197	2 863	3 896	3 646	5 177	6 616	7 444	8 125
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	219	2 259	4 151	4 170	8 659	5 726	6 099	8 557	7 951	6 237
Stamp duties	214	2 189	2 838	4 125	8 574	5 695	6 071	8 500	7 897	6 195
Duty on share capital creation	0	32	477	0	0	0	0	0	0	0
Duty to land registry office	5	38	27	45	85	30	28	57	54	42
Duty on transfers of shares	0	0	809	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	116	81	140	6	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	0	0	0	0	0	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	116	81	140	6	0	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	8 727	63 456	129 514	208 803	286 096	273 526	304 582	357 646	367 114	351 210
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	8 239	60 563	123 529	197 967	266 797	253 848	280 875	333 805	342 986	325 930
5110 General taxes	2 139	37 727	80 508	121 955	174 639	171 583	191 328	251 278	266 451	260 098
5111 Value added taxes (VAT)	2 139	37 727	71 978	121 955	174 639	171 583	191 328	251 278	266 451	260 098
Value-added taxes	..	..	71 978	121 955	174 639	171 583	191 328	248 305	261 977	254 942
Vat One Stop Shop to Denmark	..	..	0	0	0	0	0	2 973	4 473	5 156
5112 Sales taxes	0	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	8 530	0	0	0	0	0	0	0
Labour market contrib. concerning imports	..	..	4 903	..	..	..	..	..	..	..
Labour market contrib. concerning value added	..	..	3 627	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	6 100	22 836	43 021	76 012	92 159	82 265	89 546	82 527	76 535	65 833
5121 Excises	5 466	20 487	38 364	68 775	82 835	73 597	81 784	73 789	66 743	56 916
Duty on petrol	1 016	3 713	5 637	10 005	9 155	8 029	7 348	7 367	7 317	7 520
Motor vehicle registration duty	818	2 989	7 917	13 858	24 289	13 587	17 988	16 381	11 541	10 711
Cigarettes and tobacco duties	1 469	4 483	6 470	7 595	7 169	7 896	7 561	8 554	7 303	7 980
Duties on cigars, cheroots and cigarillos	234	220	128	75	43	32	113	52	45	43
Sale of revenue labels	0	3	12	7	4	7	0	0	0	0
Sales duties on chocolate and sugar	254	331	801	1 201	1 282	1 455	2 156	2 410	2 366	2 323
Raw material duty on chocolate and sugar	11	14	54	59	92	143	187	0	0	0
Special tax on chocolate and sugar	0	2	13	76	46	50	103	109	119	36
Duty on ice-cream	33	58	135	168	180	201	297	393	380	361
Duty on coffee	5	249	224	263	250	253	280	284	283	265
Duty on mineral water	68	195	466	506	418	383	0	0	0	0
Duty on beer	622	1 983	3 100	1 510	1 080	895	916	846	843	793
Duty on wine	122	611	1 448	1 166	1 032	1 071	1 764	1 822	1 670	1 644
Duty on spirits	412	1 432	1 982	1 756	1 213	1 028	1 201	1 330	1 375	1 228
Duty on restaurant sales of alcoholic bev.	150	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Duty on wireless sets	55	67	0	0	0	0	0	0	0	0
Duty on television sets	0	93	0	0	0	0	0	0	0	0
Duty on video recorders	0	17	0	0	0	0	0	0	0	0
Duty on major household appliances	0	199	0	0	0	0	0	0	0	0
Duty on grammophone records	10	46	86	0	0	0	0	0	0	0
Duty on playing cards	1	2	0	0	0	0	0	0	0	0
Duty on matches	5	3	0	0	0	0	0	0	0	0
Duty on lighters	1	8	0	0	0	0	0	0	0	0
Duty on electric bulbs	36	67	152	177	211	117	86	33	27	24
Duty on perfumery and toilet articles	91	214	506	0	0	0	0	0	0	0
Duty on almanacs	3	0	0	0	0	0	0	0	0	0
Duty on salmon	0	0	0	0	0	0	0	0	0	0
Duty on paper and cardboard	45	0	0	0	0	0	0	0	0	0
Duty on sugar	0	174	0	0	0	0	0	0	0	0
Duty on tea	0	12	10	9	8	8	8	0	0	0
Duty on electricity	0	1 222	4 317	7 533	8 665	10 195	11 501	11 693	9 760	3 636
Duty on certain oil products	0	1 719	2 938	6 451	8 549	8 623	9 347	10 171	9 927	9 490
Duty on certain retail containers	0	100	397	611	725	705	316	146	134	126
Duty on gas	0	56	47	0	0	0	0	0	0	0
Duty on extraction and import of raw materials	0	16	108	172	220	119	148	200	188	189
Duty on disposable tableware	0	0	72	65	126	120	138	303	334	314
Duty on insecticides, herbicides, etc.	0	0	13	368	499	466	598	614	670	696
Duty on videotapes	0	0	0	0	0	0	0	0	0	0
Duty on coal, etc.	0	0	849	1 225	1 450	2 587	2 255	1 797	1 801	1 788
Other duties on goods and services	5	191	- 36	10	117	146	179	139	158	105
Duty on waste	0	0	492	1 025	1 225	51	130	193	155	189
Duty on CFC	0	0	28	0	53	56	65	52	55	79
Duty on CO2	0	0	0	4 698	5 108	5 822	3 652	3 502	3 388	3 175
Duty on cigarette paper	0	0	0	68	32	28	38	28	30	21
Duty on nicotine products	0	..	0	0	0	0	0	0	146	359
Energy producers payback in relation to extraordinary high energy prices	0	..	0	0	0	0	0	0	2 000	0
Duty on rechargeable Ni-Cd batteries	0	0	0	24	17	4	2	1	0	0
Duty on piped water	0	0	0	1 392	1 371	1 334	1 688	1 704	1 696	1 518
Duty on carrier bags made of paper, plastic, etc.	0	0	0	160	210	201	208	307	254	249
Duty on tires	0	0	0	29	45	61	57	54	52	58
Duty on sulphur	0	0	0	165	110	48	42	38	33	30
Duty on chlorinated solvents	0	0	0	2	0	0	0	0	0	0
Duty on natural gas	0	0	0	2 625	3 375	4 524	3 160	2 934	2 476	1 759
Duty on nitrogen	0	0	0	30	27	26	17	22	17	17
Duty on specific growth stimulants	0	0	0	0	0	0	0	0	0	0
Duty on PVC-film	0	0	0	7	12	11	11	17	21	22
Duty on PVC and phthalates	0	0	0	31	42	23	19	17	20	13
Duty on lead accumulators	0	0	0	14	0	0	0	0	0	0
Duty on mineral phosphorus	0	0	0	0	51	51	52	0	0	0
Surcharge on alcoholic soft drinks	0	0	0	0	17	26	33	0	0	0
Duty on nitrogen oxides	0	0	0	0	0	212	820	165	157	156
Duty on saturated fat	0	0	0	0	0	0	0	0	0	0
Duty on PSO (Public Service Obligations)	0	0	0	3 641	4 319	3 004	7 302	114	0	0
5122 Profits of fiscal monopolies	16	183	404	1 402	1 565	1 445	1 247	1 507	1 479	1 567
5123 Customs and import duties	556	1 113	1 849	2 325	3 282	3 242	3 285	3 713	4 583	3 613
Customs duties	0	1 032	1 779	2 325	3 282	3 242	3 285	3 713	4 583	3 613
Temporary import surcharge	556	0	0	0	0	0	0	0	0	0
Import duties on agricultural produce	0	81	70	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	62	775	1 568	3 198	4 503	3 949	3 196	3 518	3 730	3 738
Sales tax on gambling stakes races	17	28	20	11	19	16	13	0	0	0
Tax on football pools	31	156	285	954	1 127	1 088	0	0	0	0
Tax on cinema tickets	14	0	0	0	0	0	0	0	0	0
Duty on motor vehicle compl. insurance	0	470	923	1 494	2 104	1 854	1 529	1 420	1 413	1 405
Duty on insurance on pleasure boats	0	13	57	66	100	122	126	105	117	120
Duty on charter flight	0	109	283	0	0	0	0	0	0	0
Turnover tax on 6-win horse race betting	0	0	0	0	0	0	0	0	0	0
Duty on casinos	0	0	0	180	261	173	200	117	195	199

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Passenger duty	0	0	0	477	0	0	0	0	0	0
Duty on the Danish State Lottery	0	0	0	16	35	41	44	45	45	44
Duty on slot machines	0	0	0	0	858	656	618	328	484	491
Duty on gambling	0	0	0	0	0	0	402	690	669	617
Duty on online casinos	0	0	0	0	0	0	263	813	807	862
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	277	837	312	- 26	33	33	0	0	0
Duty paid to ECSC	..	4	5	0	0	0	0	..	..	..
Sugar storing duty	..	83	113	62	0	0	0	..	..	..
Duty on the production of sugar	..	81	145	249	- 26	33	33	..	..	..
Duty on milk co-reponsibility levy	..	109	255	0	0	0	0	..	..	..
Grain co-reponsibility levy	..	0	319	0	0	0	0	..	..	..
Restructuring scheme for EU sugar system	..	0	0	0	397	0	0	..	..	..
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	488	2 893	4 410	7 468	14 575	14 730	16 530	13 864	13 546	14 141
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	488	2 893	4 410	7 468	14 484	14 730	16 171	12 624	11 368	11 447
5211 Recurrent taxes on motor vehicles, paid by households	199	1 874	2 922	5 485	7 105	7 613	8 136	7 113	7 012	6 993
Weight duty automobiles	199	1 874	2 922	5 318	6 954	7 467	7 859	6 852	6 749	6 729
Recycling fee on cars	0	0	0	167	151	147	277	261	263	264
5212 Recurrent taxes on motor vehicles, paid by others	287	1 014	1 441	1 919	3 125	2 980	3 483	4 188	4 254	4 238
Weight duty automobiles	287	1 014	1 441	1 612	2 652	2 611	3 088	3 617	3 685	3 675
Road charges	0	0	0	307	473	370	395	571	569	563
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	2	5	47	64	4 255	4 137	4 552	1 323	102	217
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	91	0	359	1 241	2 178	2 694
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	1 575	3 368	4 724	4 948	7 177	9 976	10 582	11 138
6000 Other taxes	0	0	0	391	190	206	2 781	1 339	1 382	5 855
6100 Other taxes paid solely by business	..	..	..	391	190	206	2 781	1 339	1 382	1 504
6200 Other taxes paid by other than business, or unidentifiable	..	..	..	0	0	0	0	0	0	4 350
Other taxes	..	..	..	..	..	..	..	..	..	4 350
Custom duties collected for the EU	..	..	0	2 325	3 282	3 242	3 285	3 713	4 583	3 613
Non-wastable tax credits against 1110	..	..	..	..	..	4 959	4 230	3 020	2 261	1 532
Tax expenditure component	..	..	..	..	..	4 711	4 018	2 869	2 148	1 456
Transfer component	..	..	..	..	..	248	211	151	113	77
Non-wastable tax credits against 1210	..	..	..	..	..	0	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	..	..	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	20 821	165 753	381 079	623 197	813 613	816 787	964 234	1 222 051	1 200 441	1 235 494
Additional taxes included in national accounts	0	0	..	..	..	..	..	..	..	..
Taxes excluded from national accounts	0	0	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	0	0	0	0	0	4 711	4 018	2 869	2 148	1 456
Capital transfer for uncollected revenue	0	- 1 363	- 3 091	- 2 744	- 3 251	- 4 712	- 20 451	- 10 017	- 9 753	- 9 040
Voluntary social security contributions	0	1 673	8 177	16 633	17 061	17 192	14 721	15 277	14 844	14 846
Miscellaneous differences	0	0	..	..	..	..	..	..	..	..
National accounts, taxes and actual social contributions	20 821	166 063	386 165	637 086	827 423	833 978	962 522	1 230 180	1 207 680	1 242 756
Imputed social contributions	0	5 958	4 351	6 223	5 693	5 356	4 063	2 999	2 955	2 946
National accounts, taxes and all social contributions	20 821	172 021	390 515	643 309	833 116	839 335	966 585	1 233 179	1 210 635	1 245 703

.. Not available

The complete time series of tax revenue data for Denmark is available at: <https://data-explorer.oecd.org/s/36u>

Note: Year ending 31st December.

The figures are on an accrual basis.

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

Source: Statistics Denmark.

Table 5.10. Estonia: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	1 919	5 088	4 863	6 996	10 631	11 956	12 886
Total tax revenue exclusive of taxes collected for the EU	1 919	5 053	4 839	6 962	10 557	11 855	12 833
1000 Taxes on income, profits and capital gains of individuals and corporations	476	1 197	970	1 607	2 627	2 876	3 108
1100 Taxes on income, profits and capital gains of individuals	421	936	776	1 182	2 146	2 279	2 391
1110 Taxes on income and profits of individuals	421	936	776	1 182	2 146	2 279	2 391
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	55	261	194	424	481	596	717
1210 Taxes on income and profits of corporations	55	65	35	38	96	110	183
1220 Taxes on capital gains of corporations	0	196	159	386	386	486	533
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	674	1 683	1 795	2 355	3 652	4 122	4 578
2100 Social security contributions (SSC) by employees	0	28	116	99	150	171	190
2110 Social security contributions (SSC) by employees, payroll basis	28	116	99	150	171	190
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	662	1 635	1 657	2 236	3 280	3 771	4 201
2210 Social security contributions (SSC) by employers, payroll basis	662	1 635	1 657	2 236	3 280	3 771	4 201
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	12	21	21	20	221	180	187
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	12	21	21	20	221	180	187
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	24	35	51	58	59	59	59
4100 Recurrent taxes on immovable property	24	35	51	58	59	59	59
Land tax	24	35	51	58	59	59	59
4110 Recurrent taxes on immovable property of households
4120 Recurrent taxes on immovable property paid by agents other than households
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth
4520 Other non-recurrent taxes on property other than on net wealth
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	745	2 173	2 046	2 976	4 293	4 899	5 141
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	723	2 105	1 992	2 895	4 089	4 571	4 735
5110 General taxes	521	1 423	1 263	1 873	2 877	3 309	3 476
5111 Value added taxes (VAT)	520	1 423	1 257	1 873	2 877	3 309	3 476
5112 Sales taxes	0	0	6	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	202	682	729	1 022	1 212	1 262	1 259
5121 Excises	183	577	619	869	981	996	1 014

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Alcohol	62	153	154	207	223	241	263
Tobacco	36	134	91	183	242	246	251
Fuel	76	290	343	444	507	500	492
Motor vehicle	9	0	0	0	0	0	0
Package	0	0	0	1	0	0	0
Fur	0	0	0	0	0	0	0
Electricity	0	0	31	34	8	8	8
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	2	35	24	34	62	85	41
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	17	70	87	119	168	182	204
Gambling tax	7	30	21	23	33	47	49
Advertising tax	1	3	2	4	0	0	0
Postal service payment	0	0	0	0	7	7	8
Liquid fuel stockpiling fee	0	2	5	5	5	6	6
Contributions to the Guarantee Fund	9	29	5	20	28	33	51
Renewable energy charge	0	6	54	67	95	89	91
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	22	68	55	80	204	328	406
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	22	68	55	73	62	79	72
Car registration fee	2	5	4	7	8	8	7
Heavy vehicle tax	0	4	4	5	5	5	5
5211 Recurrent taxes on motor vehicles, paid by households
5212 Recurrent taxes on motor vehicles, paid by others
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	20	58	47	61	49	66	59
Business and professional licenses	3	2	1	1	5	5	5
Pollution fee	10	44	31	44	25	43	36
Specific use of water	4	9	13	13	14	15	14
Fees for closure of roads, streets and squares	0	1	1	2	2	2	2
Fishing fees	1	1	1	2	2	2	2
Tax on motor vehicle	2	0	0	0	0	0	0
Boat tax	0	0	0	0	0	0	0
Animal tax	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	7	142	249	334
Revenue from the sale of emission permits	7	142	249	334
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Other taxes paid solely by business
6200 Other taxes paid by other than business, or unidentifiable
Other taxes
Customs duties collected for the EU	35	24	34	62	85	41
SRF Contributions collected for the EU	12	16	12
Total tax revenue on cash basis	1 907	5 009	4 890	6 969	10 520	11 901	12 830
Total tax revenue on accrual basis	1 919	5 088	4 863	6 996	10 631	11 956	12 886
Additional taxes included in national accounts	0	0	0	0	0	0	0
Taxes excluded from national accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	1 919	5 088	4 863	6 996	10 631	11 956	12 886
Imputed social contributions	4	20	30	49	95	108	115
National accounts, taxes and all social contributions	1 922	5 108	4 893	7 045	10 726	12 063	13 001

.. Not available

The complete time series of tax revenue data for Estonia is available at: <https://data-explorer.oecd.org/s/36v>

Note: Year ending 31st December. Data on an accrual basis.

Source: Statistics Estonia.

Table 5.11. Finland: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	1 362	11 895	39 052	62 435	77 447	76 315	92 003	108 314	115 575	116 664
Total tax revenue exclusive of taxes collected for the EU	..	..	39 052	62 296	77 247	76 163	91 760	107 839	114 958	116 196
1000 Taxes on income, profits and capital gains of individuals and corporations	564	4 654	15 323	26 910	30 358	27 104	32 371	39 115	42 660	42 572
1100 Taxes on income, profits and capital gains of individuals	453	4 248	13 562	19 118	23 396	22 545	27 824	32 270	34 604	34 788
1110 Taxes on income and profits of individuals	453	4 234	13 520	19 118	23 396	22 545	27 824	32 270	34 604	34 788
Tax on income	125	1 827	5 917	9 036	9 086	6 465	9 138	11 417	12 828	25 778
The final withdrawal tax on interest income	0	0	0	92	254	205	110	26	15	45
Communal tax	279	2 376	7 603	9 990	14 056	15 875	18 576	20 827	21 761	8 965
Seaman's tax	3	31	0	0	0	0	0	0	0	0
National pension contributions	32	0	0	0	0	0	0	0	0	0
National health insurance contributions	15	0	0	0	0	0	0	0	0	0
1120 Taxes on capital gains of individuals	0	14	42	0	0	0	0	0	0	0
Tax on lottery prizes	..	14	42	..	..	..	..	..	..	..
1200 Taxes on income, profits and capital gains of corporations	111	405	1 761	7 792	6 962	4 559	4 547	6 845	8 056	7 784
1210 Taxes on income and profits of corporations	111	405	1 761	7 792	6 962	4 559	4 547	6 845	8 056	7 784
Tax on income	72	202	1 001	4 758	5 298	2 972	2 761	3 797	5 279	5 789
Communal tax	36	187	699	2 900	1 541	1 471	1 668	3 048	2 777	1 995
Church tax	3	16	61	134	123	116	118	0	0	0
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	93	2 776	10 012	15 756	21 384	22 648	26 639	30 186	31 954	33 911
2100 Social security contributions (SSC) by employees	1	394	1 152	2 926	4 050	4 710	6 364	9 133	9 580	10 336
For employment pension schemes	1	10	23	2 120	2 950	3 386	4 714	6 546	6 972	7 362
For unemployment schemes	0	0	0	435	369	267	489	1 239	1 421	1 490
2110 Social security contributions (SSC) by employees, payroll basis	..	10	23	2 565	3 319	3 653	5 203	7 785	8 393	8 852
2120 Social security contributions (SSC) by employees, income tax basis	..	384	1 129	361	731	1 057	1 161	1 348	1 187	1 484
National pension contributions	..	251	502	2	0	0	0	0	0	0
National health insurance contributions	..	133	627	359	731	1 057	1 161	1 348	1 187	1 484
2200 Social security contributions (SSC) by employers	93	2 230	8 127	11 571	15 715	16 041	18 232	18 890	20 283	21 240
For national pension schemes	29	685	1 502	1 566	1 331	0	0	0	0	0
For national health insurance	10	244	792	839	1 142	1 590	1 662	1 445	1 347	1 603
For unemployment schemes	3	106	206	1 143	1 346	1 377	1 676	1 172	1 344	1 434
For employment pension schemes	50	1 195	5 627	8 023	11 896	13 074	14 894	16 273	17 592	18 203
For accident and group life insurance premiums	0	0	0	0	0	0	0	0	0	0
2210 Social security contributions (SSC) by employers, payroll basis	..	2 230	8 127	11 571	15 715	16 041	18 232	18 890	20 283	21 240
2220 Social security contributions (SSC) by employers, income tax basis	..	0	0	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	0	152	733	1 259	1 619	1 897	2 043	2 163	2 091	2 335
For employment pension schemes	..	84	394	576	817	932	1 269	1 246	1 280	1 325
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	84	394	576	817	932	1 269	1 246	1 280	1 325
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	68	339	683	802	965	774	917	811	1 010
National pension contributions	..	43	151	5	0	0	0	0	0	0
National health insurance contributions	..	25	188	678	802	965	774	917	811	1 010
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	70	22	0	0	0	0	0	0	0	0
Soc. Sec. contr. for children allowance	70	22	..	..	..	..	..	..	..	..
4000 Taxes on property	54	221	956	1 518	2 012	2 087	3 017	3 788	3 864	3 834
4100 Recurrent taxes on immovable property	0	0	76	570	855	1 169	1 603	1 960	2 046	2 083
4110 Recurrent taxes on immovable property of households	..	..	46	273	405	576	733	904	940	968

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	30	297	450	593	870	1 056	1 106	1 115
4200 Recurrent taxes on net wealth	24	24	27	179	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	11	23	25	175	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	13	2	2	4	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	26	146	368	459	387	631	826	901	1 170
4310 Estate and inheritance taxes	3	21	121	307	384	324	528	662	705	979
4320 Gift taxes	1	5	25	61	75	63	103	164	196	191
4400 Taxes on financial and capital transactions	27	170	707	401	698	531	783	1 002	917	581
Stamp duty excluded entertainment	27	170	688	- 20	0	0	0	0	0	0
Credit tax	0	0	19	0	0	0	0	0	0	0
Transfer tax	0	0	0	421	698	531	783	1 002	917	581
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	578	4 202	12 711	18 221	23 624	24 407	29 895	35 117	37 010	36 268
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	570	4 158	12 555	17 781	22 953	23 642	28 836	33 680	35 333	34 624
5110 General taxes	251	2 062	7 519	10 869	15 207	15 533	18 974	23 551	25 061	25 087
5111 Value added taxes (VAT)	251	2 062	7 519	10 869	15 207	15 533	18 974	23 551	25 061	25 087
Value added taxes	251	2 062	7 519	9 616	13 657	13 691	16 680	20 226	21 409	21 155
VAT repayments of local government	0	0	0	849	1 550	1 842	2 294	3 325	3 652	3 932
Social Insur. Institutions' part of VAT revenue	0	0	0	404	0	0	0	0	0	0
5112 Sales taxes	0	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0	0	0
Suppl. sales tax on consumer durables	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	319	2 096	5 036	6 912	7 746	8 109	9 862	10 129	10 272	9 537
5121 Excises	183	1 615	3 813	5 613	6 013	6 286	7 678	7 834	7 893	7 462
Excise on tobacco products	52	206	473	561	622	655	885	1 019	1 140	1 040
Excise on sweetments	6	23	26	0	0	0	0	0	0	0
Excise on medium, strong beer	3	109	419	0	0	0	0	0	0	0
Excise on non-alcoholic beverages	2	17	22	32	35	37	250	221	219	218
Excise on certain foodstuffs	3	218	36	0	0	0	0	0	0	0
Excise on liquid fuels	58	504	986	2 583	2 907	3 167	4 054	4 272	4 316	4 127
Excise on motor cars	28	238	697	1 059	1 217	941	882	515	477	357
Tax on alcoholic beverages	29	353	813	1 239	1 016	1 279	1 356	1 543	1 478	1 453
Levies on pharmacy	2	16	46	85	113	122	165	202	208	218
Levies for price reduction on butter	0	3	0	0	0	0	0	0	0	0
Levies for marketing of milk	0	12	58	0	0	0	0	0	0	0
Excise on margarines	0	18	55	0	0	0	0	0	0	0
Stock-building levies on liquid fuels	0	15	44	46	50	48	43	44	40	36

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Excise on sugar products	0	18	34	0	0	0	0	0	0	0
Excise on feeding stuffs	0	0	0	0	0	0	0	0	0	0
Excise on fertilizers	0	21	21	0	0	0	0	0	0	0
Excise on oil-based concentrated feed	0	1	0	0	0	0	0	0	0	0
Excise on protein feed	0	0	0	0	0	0	0	0	0	0
Equalization fee agricultural products	0	8	29	0	0	0	0	0	0	0
Excise on albumen	0	0	30	0	0	0	0	0	0	0
Tax on electricity	0	65	0	0	0	0	0	0	0	0
Oil damage levy	0	0	7	5	8	20	24	0	0	0
Oil waste levy	0	0	4	3	4	4	4	0	0	0
Price difference compensations	0	- 231	0	0	0	0	0	0	0	0
The milk quota charge	0	0	6	0	0	0	0	0	0	0
Levies for marketing of special agric. prod.	0	0	0	0	0	0	0	0	0	0
Excise on phosphorous fertilizers	0	0	7	0	0	0	0	0	0	0
Excise on certain beverage packages	0	0	0	0	41	13	15	18	15	13
5122 Profits of fiscal monopolies	38	86	202	0	0	0	0	0	0	0
Excess profits on alcohol	38	86	202	..	..	..	..	..	..	..
5123 Customs and import duties	88	235	423	130	199	151	166	205	297	216
Import duties	62	126	232	0	0	0	0	0	0	0
Import levies on agricultural products	26	6	12	0	0	0	0	0	0	0
Local import duties (Town dues)	1	0	0	0	0	0	0	0	0	0
Import levies price stabilisation fund	0	3	0	0	0	0	0	0	0	0
Agricultural levies	0	0	0	0	0	0	0	0	0	0
Equalization tax	0	100	179	0	0	0	0	0	0	0
Custom duties	..	..	0	130	199	151	166	205	297	216
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Export duties	..	..	..	..	..	..	..	..	..	..
Levies on export	..	..	..	..	..	..	..	..	..	..
Counter-cyclical tax exports	..	..	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
Investment tax on buildings	..	..	..	..	..	..	..	..	..	..
5126 Taxes on specific services	9	161	598	1 160	1 533	1 671	2 017	2 090	2 082	1 859
Net revenue of betting	8	94	328	704	807	874	967	819	748	520
Tax on motion pictures	0	0	0	0	0	0	0	0	0	0
Stamp duties on entertainment	2	5	0	0	0	0	0	0	0	0
Fire protection levy	0	3	7	6	8	9	11	12	12	13
Tax on waste	0	0	0	33	56	42	32	3	4	5
Rail tax	0	0	0	0	18	18	6	0	0	0
Tax on insurance premiums	0	58	263	337	509	584	777	848	875	922
Tax on lottery prizes	0	0	0	80	135	144	222	67	42	60
Tax on telecommunications	0	0	0	0	0	0	0	0	0	0
Bank tax	0	0	0	0	0	0	- 74	- 1	- 1	0
Contributions to the Resolution Fund	..	..	0	0	0	0	76	270	320	252
Contributions to the Deposit Guarantee Fund	..	..	0	0	0	0	0	72	82	87
Environmental liability contribution	..	..	0	0	0	0	0	0	0	0
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
Tax on charter flights	..	..	..	..	..	..	..	..	..	..
5128 Other taxes on specific goods and services	0	0	0	9	1	1	1	0	0	0
Sugar levy	..	..	..	9	1	1	1	..	..	..
Steel and coal levy	..	..	..	0	0	0	0	..	..	..
Tax on mined minerals	..	..	..	0	0	0	0	..	..	..
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	8	44	156	440	671	765	1 059	1 437	1 677	1 644
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	8	44	156	423	637	725	960	1 170	1 144	1 119
5211 Recurrent taxes on motor vehicles, paid by households	0	2	5	165	486	541	748	938	916	897
5212 Recurrent taxes on motor vehicles, paid by others	7	32	135	235	126	150	182	196	193	189
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	1	10	16	23	25	34	30	36	35	33
Dog licenses	1	2	4	5	3	2	1	0	0	0
Hunting and fishing licenses	1	7	12	17	17	24	22	27	26	26
Seamens welfare and rescue levy	0	0	0	1	1	1	0	0	0	0
Nuclear energy research levy	0	0	0	0	4	7	7	9	9	7
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	17	34	40	99	267	533	525
Vehicle registration tax	..	..	..	17	34	40	36	29	30	30
Income from auction of emission allowances	..	..	..	0	0	0	63	238	503	495

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	21	50	30	69	69	81	108	87	79
6100 Other taxes paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	2	21	50	30	69	69	81	108	87	79
Custom duties collected for the EU	..	..	..	130	199	151	166	205	297	216
SRF Contributions collected for the EU	..	..	..	..	..	..	76	270	320	252
Total tax revenue on cash basis	1 362	11 895	39 396	61 638	77 110	76 176	91 846	107 070	116 042	117 305
Total tax revenue on accrual basis	..	..	39 052	62 435	77 447	76 315	92 003	108 314	115 575	116 664
Additional taxes included in national accounts	..	0	0	0	0	0	0	0	0	..
Taxes excluded from national accounts	..	0	0	0	0	0	0	0	0	..
Difference in treatment of tax credits	..	0	0	0	0	0	0	0	0	..
Capital transfer for uncollected revenue	..	0	0	0	0	0	0	0	0	..
Voluntary social security contributions	..	262	632	236	228	254	303	261	246	232
Miscellaneous differences	..	0	0	0	0	0	0	0	0	..
National accounts, taxes and actual social contributions	..	12 157	39 684	62 671	77 675	76 569	92 306	108 575	115 821	116 896
Imputed social contributions	..	513	688	30	0	0	0	..	..	..
National accounts, taxes and all social contributions	..	12 670	40 372	62 701	77 675	76 569	92 306	108 575	115 821	116 896

.. Not available

The complete time series of tax revenue data for Finland is available at: <https://data-explorer.oecd.org/s/36w>

Note: Year ending 31st December.

From 1988 data are on accrual basis.

The comparability of the time series to earlier years is slightly lower.

Headings 2120 and 2320: The breakdown of contributions paid by employees and self-employed or non-employed is estimated, except for the healthcare fee of students in higher education included also into 2320 (in effect from 2021).

Headings 4110 and 4120: The breakdown of contributions paid by households and others is estimated.

Heading 4400: Negative values in Stamp duties are due to repayments during transition time from Stamp duties to Transfer tax.

Heading 5121: Negative items in Price difference compensations were due to subsidies under the price compensation scheme, which could be offset against any positive tax liability.

Heading 5126: Negative values are due to repayments temporary bank tax.

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

Source: Statistics Finland, basing on data from State Treasury, Tax Administration, Finnish Customs, Finnish Transport and Communication Agency, Financial Stability Authority and Financial Supervisory Authority. Supplementary information from unpublished sources.

Table 5.12. France: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	25 776	178 576	433 771	646 630	836 425	847 878	1 004 517	1 136 864	1 221 277	1 244 004
Total tax revenue exclusive of taxes collected for the EU	..	..	..	644 757	834 610	845 906	1 001 450	1 131 396	1 213 603	1 237 433
1000 Taxes on income, profits and capital gains	4 095	30 019	69 649	160 298	202 472	192 477	235 080	296 111	333 969	333 373
1100 Taxes on income, profits and capital gains of individuals	2 736	20 734	46 272	116 989	148 328	151 762	192 051	235 813	258 264	266 952
1110 On income and profits of individuals	2 723	20 674	46 252	116 988	148 328	151 762	192 051	235 813	258 264	266 952
Tax on individual income	..	18 207	39 237	49 548	53 295	52 511	74 712	80 915	90 492	90 565
Tax on non business profits	..	51	189	293	559	446	927	833	784	866
Tax on financial assets	..	2 333	3 971	1 460	3 492	5 952	3 933	4 695	3 498	4 544
CSG, FSV, CRDS	..	0	0	65 597	90 937	92 763	112 379	137 461	150 175	157 053
Flat-rate tax on precious metals	..	70	58	47	37	52	71	95	108	111
Tax on multiple wages	..	7	20	38	0	0	0	0	0	0
Solidarity levy	..	0	2 207	5	0	0	0	11 480	12 732	13 369
Others	..	6	571	0	8	38	29	334	475	444
1120 On capital gains of individuals	14	59	20	1	0	0	0	0	0	0
On capital gains	..	0	0	0	..	..	..	..	..	..
Levies on construction profits	..	59	20	1	..	..	..	..	..	..
1200 Taxes on income, profits and capital gains of corporates	1 358	9 158	23 117	43 309	54 144	40 715	43 029	60 298	75 705	66 421
1210 On profits of corporates	1 358	9 158	23 117	43 309	54 144	40 715	43 029	60 298	75 705	66 421
Corporations' tax (excluding tax credits to reduce or remove the taxation)	..	8 524	20 804	40 046	52 165	38 842	39 758	58 652	73 551	63 928
3% tax on dividends	..	0	0	0	0	0	2 165	0	0	0
Tax on financial assets	..	487	1 333	0	0	0	0	0	0	0
Precount on distributed profits (exceptional levy of 25% since 2005)	..	36	247	1 135	88	28	4	20	0	1
Exceptional levies on temporary work corporations	..	0	0	0	0	0	0	0	0	0
Social contribution on corporation profits	..	0	0	589	158	842	971	1 042	1 590	1 012
Annual flat-rate tax	..	111	658	1 484	1 656	599	4	0	0	0
Exceptional levies on insurances	..	0	61	55	64	94	127	584	105	230
Inframarginal rent caps on electricity production	..	..	..	0	0	0	0	0	459	1 250
Other taxes	..	0	14	0	13	310	0	0	0	0
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	127	260	0	0	0	0	0	0	0
2000 Social security contributions	8 804	76 235	191 141	231 766	305 929	322 078	368 660	372 809	395 795	413 490
2100 Employees SSC	1 701	19 851	57 347	57 686	76 012	77 407	92 853	89 938	95 670	100 795
Actual cotisations	0	19 851	57 347	57 686	76 012	77 407	92 853	89 938	95 670	100 795
2110 On a payroll basis of employees SSC	0	0	0	57 686	76 012	77 407	92 853	89 938	95 670	100 795
2120 On an income tax basis of employees SSC	0	0	0	0	0	0	0	0	0	0
2200 Employers SSC	6 525	50 742	118 079	159 367	207 757	218 810	247 372	254 127	268 220	280 955
Actual cotisations	0	50 742	118 079	159 367	207 757	218 810	247 372	254 127	268 220	280 955
2210 On a payroll basis of employers SSC	0	0	0	159 367	207 757	218 810	247 372	254 127	268 220	280 955
2220 On an income tax basis of employers SSC	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed SSC	578	5 642	15 714	14 713	22 160	25 861	28 435	28 744	31 905	31 740
Actual cotisations	..	5 642	15 714	14 713	22 160	25 861	28 435	28 744	31 905	31 740
2310 On a payroll basis of self/non-employed SSC	0	0	0	14 713	22 160	25 861	28 435	28 744	31 905	31 740
2320 On an income tax basis of self/non-employed SSC	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	0	0	0	..	..	..	..	..	..	..
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	0	0	0	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1 189	3 935	8 254	16 118	24 243	28 531	36 354	47 381	52 100	55 124
Tax on wages	0	2 413	5 208	7 583	10 272	11 440	13 165	15 206	15 971	16 711
Corporate social contributions	0	0	0	0	0	657	5 019	5 137	6 193	6 360
Apprenticeship tax	0	172	101	102	964	1 130	1 436	0	0	0
Tax benefitting the wage guarantee scheme (AGS)	0	263	379	551	736	1 759	1 479	865	935	991
Tax on vocational training	0	236	30	97	19	13	17	9 093	10 695	11 251
Taxes benefitting the national housing fund (FNAL)	0	120	754	1 506	2 412	2 465	2 629	2 648	2 687	2 816
Employers' contribution to building effort	..	..	..	1 032	1 171	1 211	1 450	1 310	1 392	1 453
Others	0	0	159	1 021	298	290	227	258	282	284
Payment benefitting the UNEDIC	0	0	23	24	0	0	0	0	0	0
Tax on re-employed pensioners income	0	0	0	0	0	0	0	0	0	0
Contributions on redundancy and early retirements compensations and on top-hat pension plans	0	0	0	415	773	1 120	415	309	290	528
Contribution for mobility	0	731	1 600	3 786	5 738	6 344	7 842	9 642	10 567	11 389
Additional solidarity contribution for autonomy	0	0	0	0	1 860	1 917	1 891	2 115	2 262	2 369

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Employers' contribution to the early retirement of asbestos workers regime (FCAATA)	0	0	0	0	0	0	0	0	0	0
Employer's contributions on stock options	..	..	..	0	0	185	430	795	826	971
Exceptional levy on high wages	0	0	0	0	0	0	354	3	0	1
4000 Taxes on property	1 105	8 591	27 434	44 115	65 453	70 864	89 883	97 530	98 669	97 662
4100 Recurrent taxes on immovable property	506	5 358	14 808	27 375	39 925	47 674	57 527	51 971	51 852	53 686
4110 Households recurrent taxes on immovable property	198	4 454	11 493	20 221	30 633	36 565	43 957	38 409	37 662	38 145
Council tax	0	2 306	5 100	8 366	12 433	15 254	18 424	7 889	5 468	2 754
Tax on real-estate properties	0	1 034	4 040	8 460	11 983	14 403	17 557	21 396	22 603	25 010
Waste collection tax	0	534	1 219	3 103	5 117	5 699	6 567	7 763	8 269	8 925
Tax on non-developped land	0	506	979	172	851	919	980	1 011	1 048	1 140
Chamber of Agriculture tax	0	0	0	53	59	61	61	69	68	69
Street-cleaning tax	0	0	0	68	74	75	109	115	116	114
Other taxes	0	74	156	- 1	116	154	259	166	90	133
4120 Other than households recurrent taxes on immovable property	308	904	3 315	7 154	9 291	11 109	13 570	13 562	14 190	15 541
Tax on real-estate properties	0	759	3 032	6 256	9 054	10 865	13 246	13 285	13 912	15 263
Tax on non-developped land	0	127	245	688	0	0	0	0	0	0
Chamber of Agriculture tax	0	18	39	210	237	244	242	205	204	204
Other taxes	0	0	0	0	0	0	82	72	74	74
4200 Recurrent taxes on net wealth	0	0	2 615	2 440	4 390	4 461	5 224	2 025	2 270	2 296
4210 Individual recurrent taxes on net wealth	..	..	938	2 440	4 390	4 461	5 224	2 025	2 270	2 296
4220 Corporate recurrent taxes on net wealth	..	..	1 677	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	145	1 010	4 124	6 907	8 910	7 738	12 477	19 054	18 981	21 404
4310 Estate and inheritance taxes	140	875	3 490	5 508	7 853	6 862	10 850	15 189	15 651	17 153
Inheritance taxes	0	861	3 453	5 428	7 794	6 806	10 540	14 719	15 182	16 564
Levy on insurance proceeds in the event of death	..	..	..	0	0	0	160	346	364	401
Various receipts and tax fines	0	14	37	80	59	56	150	124	105	188
4320 Gift taxes	5	135	634	1 399	1 057	876	1 627	3 865	3 330	4 251
Donations	0	113	568	1 399	1 057	876	1 627	3 865	3 330	4 251
Various receipts and tax fines	0	0	0	0	0	0	0	0	0	0
Other taxes	0	22	66	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	447	2 224	5 886	7 393	12 228	10 991	14 655	24 480	25 566	20 276
Debts, annuities, offices	0	30	209	279	443	279	335	452	695	522
Business assets	0	253	518	199	268	154	132	153	208	242
Tangible movable assets	0	14	18	0	0	1	1	0	0	1
Properties and real property rights	0	63	4	2	2	3	1	0	97	84
Conventions and civil transactions between corporations	0	95	218	4	5	8	7	0	0	0
Various receipts and tax fines	0	35	60	367	179	253	6	1	1	1
Judicial and extra-judicial documents	0	6	10	0	0	0	0	0	0	0
Land registration tax	0	781	38	68	130	140	770	1 175	1 188	1 060
Various stamps and fees	0	94	242	0	0	0	0	0	0	0
Taxes on stock exchange transactions	0	168	525	407	271	0	0	0	0	0
Tax on financial transactions	0	0	0	0	0	0	917	1 204	1 314	1 073
Additional registration taxes	0	679	4 002	5 349	10 481	9 733	11 934	21 033	21 628	16 879
Other taxes and receipts	0	5	44	718	449	420	552	462	435	414
4500 Non-recurrent taxes on property	8	0	0	0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth	8	..	..	..	..	..	..	..	..	..
4520 Non-recurrent taxes on property other than net wealth	0	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	9 902	54 317	123 235	169 922	210 532	224 158	262 430	306 924	318 898	319 911
5100 Taxes on production, sale, transfer, etc	9 676	52 719	119 201	163 725	203 138	216 239	253 138	296 490	310 980	311 257
5110 General taxes on goods and services	5 994	37 760	81 341	110 118	141 779	151 269	169 530	197 017	213 169	216 730
5111 Value added taxes	5 173	37 282	79 972	107 334	136 883	135 833	152 167	185 350	199 272	206 049
VAT (general budget)	0	36 895	78 902	103 223	137 059	135 833	152 167	185 350	199 272	206 049
VAT (BAPSA)	0	62	101	4 111	0	0	0	0	0	0
Other VAT	0	325	969	0	0	0	0	0	0	0
Sub-compensations of agricultural VAT	0	0	0	0	- 248	0	0	0	0	0
Value added taxes on subsidies	0	0	0	0	72	0	0	0	0	0
5112 Sales tax	822	0	0	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)	0	477	1 369	2 784	4 896	15 436	17 363	11 667	13 897	10 681
Social solidarity contribution	..	477	1 369	2 784	4 896	5 090	4 390	3 664	4 274	4 810
Contributions on the value added of the corporations	..	..	..	0	0	10 346	12 973	7 529	9 002	5 203
Taxe sur les services numériques	..	..	..	0	0	0	0	474	621	668
5120 Taxes on specific goods and services	3 682	14 960	37 860	53 606	61 360	64 970	83 608	99 473	97 811	94 527

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5121 Excises	2 775	11 013	26 834	39 881	44 512	46 102	57 487	65 931	59 855	56 280
Domestic duty on energy products	0	7 136	17 476	23 493	24 232	23 330	26 029	30 001	30 371	29 677
Exceptional levies on oil product corporations	0	0	0	0	0	0	0	0	0	0
Taxes on wines, ciders and meads	0	97	174	0	121	121	123	109	109	107
Taxes on alcohol	0	1 238	1 593	3 025	2 649	2 578	3 033	3 113	3 102	2 999
Taxes on beer and mineral water	0	58	91	20	409	538	931	1 096	1 186	1 156
Other taxes and receipts	0	136	38	19	4	4	33	0	0	0
Taxes on tobaccos and matches	0	1 188	2 989	7 965	9 473	10 912	12 130	15 326	14 361	14 240
Contribution on sugar-sweetened beverages and bottled water	..	..	..	0	0	0	378	456	496	488
Fines and confiscations	0	2	1	0	0	0	0	0	0	0
Local tax	0	5	8	241	247	325	126	76	102	233
Exceptional contribution on pharmacies and laboratories	0	16	0	0	0	0	0	0	0	0
Sugar market fund tax	0	0	0	0	0	0	0	0	0	0
Tax on pollution, distribution, collection and extraction of water	0	217	609	1 624	1 821	1 763	2 268	2 325	2 276	2 098
Other taxes	0	30	772	78	102	55	199	559	565	562
Tax on meat	0	25	36	0	19	1	0	0	0	0
Tax on water consumption	0	34	51	74	5	11	2	0	0	0
National Literature Fund tax	0	23	0	0	0	0	0	0	0	0
Tax on food fats	0	32	89	99	114	112	126	0	0	0
Solidarity tax on oil seeds	0	8	41	0	0	0	0	0	0	0
Tax on beet, sugar and alcohol	0	22	400	0	0	0	0	0	0	0
Taxes on sales of pharmaceutical products and medical devices	0	4	559	553	585	515	755	696	813	819
Surtax on appetizers	0	12	17	0	0	0	0	0	0	0
Tax on electricity and heating	0	426	1 340	1 061	2 990	3 717	8 703	9 356	3 453	489
Mining fees	0	16	59	43	23	25	16	17	17	22
Tax on logging products	0	11	0	0	0	0	0	0	0	0
National Book Fund tax	0	7	17	0	0	0	0	0	0	0
Fees included in fuel price	0	36	32	453	485	495	493	547	559	591
Tax on flour	0	0	0	38	72	59	62	0	0	0
Fees on potash salt	0	0	0	0	0	0	0	0	0	0
Fees on tobacco stores	0	0	0	0	0	0	0	0	0	0
Tax on cereals	0	147	275	19	19	24	14	0	0	0
Tax on health protection and meats market organisation	0	0	0	48	46	43	43	42	40	39
ANDA taxes	0	84	147	89	0	0	0	0	0	0
Gold and silver warranty	0	6	19	29	2	0	0	0	0	0
French petrol institute (IFP) tax	0	0	0	193	0	0	0	0	0	0
Contribution of low voltage electric energy suppliers	0	0	0	183	322	324	375	377	378	378
ADEME tax	0	0	0	80	212	489	449	0	0	0
Dock dues	0	0	0	449	544	645	703	881	880	920
General tax on polluting activities	0	0	0	6	16	16	117	594	775	923
Tax on oil products	0	0	0	0	0	0	379	360	372	539
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	471	966	1 669	1 810	2 188	2 281	2 549	2 657	3 662	3 360
Import duties (State)	0	0	0	0	0	0	0	0	0	0
Import duties (UE)	0	873	1 623	0	0	0	0	0	0	0
Dock dues	0	0	0	267	327	297	397	488	601	626
Other taxes	0	94	46	30	204	232	220	46	48	46
Custom duties collected for the EU	..	..	..	1 513	1 657	1 752	1 932	2 123	3 013	2 688
5124 Taxes on exports	0	75	15	0	0	0	0	0	0	0
Agricultural levies (State part)	..	0	0	..	..	..	..	..	..	..
Agricultural levies (EU part)	..	75	15	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	431	2 690	8 373	11 556	14 647	16 532	23 518	30 885	34 294	34 887
Levies on horse-race bets	0	446	545	502	719	626	446	395	417	410
Levies on gambling casinos	0	0	0	727	1 022	748	691	388	861	927
Levies on the French national lottery	0	200	702	1 305	1 982	1 968	2 305	2 706	2 869	2 781
Exceptional levies on banks and lending institutions	0	0	0	0	0	0	0	0	0	0
Tax on insurance policies	0	1 292	4 782	5 097	6 571	7 099	7 923	9 434	9 950	10 654
Tax on leases	0	264	633	573	29	- 5	0	1	0	0
Taxes on funerals	0	11	32	14	11	12	12	7	7	7
Stamp taxes for transportation contracts	0	9	77	10	0	0	0	0	0	0
Tax on expertise and technical checks	0	0	0	0	0	0	0	0	0	0
ANAEM tax	0	0	0	33	58	129	146	0	0	0
Tax on the use of inland waterways	0	0	0	73	20	8	- 6	0	0	0
Other various taxes	0	98	272	249	449	288	794	2 295	2 086	1 889
Taxes on entertainment	0	75	195	664	1 004	997	1 359	2 142	2 480	2 648
Insurances contributions to the guarantee funds	0	32	135	223	274	323	450	823	808	835
Tax on automobile insurance	0	0	0	55	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Additional contribution on insurance contracts to the FNGCA	0	0	0	261	96	101	125	71	75	158
Tax on retail surfaces	0	114	258	678	604	604	932	991	1 056	1 154
Movie-making corporations contributions to the CNC	0	52	207	299	26	594	547	515	620	677
Agricultural insurances fund tax on food	0	0	0	0	0	0	0	0	0	0
National Sports Fund tax	0	3	0	0	0	0	0	0	0	0
Annuities and pensions upgrading fund tax	0	15	0	0	0	0	0	0	0	0
Annual tax on outstanding loans	0	0	0	0	0	0	0	0	0	0
Tax on advertisement	0	0	26	52	38	156	232	194	209	215
Levies on mortgage recording officers wages	0	67	188	0	0	0	0	0	0	0
Tax on safety and security	0	0	0	220	353	459	574	362	647	737
Tax on systemic risk	0	0	0	0	0	0	591	28	28	28
Additional solidarity tax	0	0	0	262	680	1 802	4 422	5 773	5 781	6 015
Major natural disasters prevention fund (FPRNM)	0	0	0	0	0	0	205	135	194	213
SRF Contributions collected for the EU	..	..	..	0	0	0	916	3 345	4 661	3 883
Tax on electronic communications supply	..	..	..	0	0	239	201	236	247	250
Contribution on rents	..	..	..	100	143	166	246	540	539	559
Other taxes	0	10	320	159	568	218	407	504	759	847
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	5	215	970	360	13	55	54	0	0	0
Co-responsibility tax on milk	0	48	119	0	0	0	0	..	..	..
Co-responsibility tax on cereals	0	0	520	0	0	0	0	..	..	..
European Coal and Steel Community levy	0	14	0	0	0	0	0	..	..	..
Collector of customs	0	9	24	0	0	0	0	..	..	..
Various taxes (local government)	0	0	0	0	0	0	0	..	..	..
Contributions on sugar	0	68	185	270	0	42	41	..	..	..
Sugar market fund tax	0	76	120	76	0	0	0	..	..	..
Other taxes	0	0	2	14	13	13	13	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	226	1 598	4 034	6 198	7 394	7 919	9 292	10 434	7 918	8 654
5210 Recurrent taxes on use of goods and perform activities	178	1 226	3 024	4 562	4 785	4 776	5 294	5 259	2 346	2 367
5211 Recurrent taxes paid by households: motor vehicles	27	545	1 236	126	0	0	0	0	0	0
Tax differential (central and local government)	0	545	1 236	126	..	..	..	..	..	..
5212 Recurrent taxes paid by others: motor vehicles	79	545	1 086	1 280	1 559	1 269	1 028	945	905	837
Tax on corporation vehicles	0	197	345	644	891	992	753	756	693	642
Tax on vehicles (central and local government)	0	348	741	636	668	277	275	189	212	195
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	72	136	702	3 156	3 226	3 507	4 266	4 314	1 441	1 530
Special tax on use of roads	0	0	0	420	526	539	574	611	843	897
Weighing tax	0	17	14	0	0	0	0	0	0	0
Various taxes (local government)	0	7	33	0	0	0	0	0	0	0
Tax on video recorders	0	0	0	0	0	0	0	0	0	0
Fee on nuclear power plants monitoring	0	8	41	0	0	0	0	0	0	0
Tax on use of slaughterhouses	0	19	13	0	0	0	0	0	0	0
Corporation contributions on medicines preparation	0	0	20	0	0	0	34	10	8	16
Tax on electric pylons	0	1	66	128	183	213	231	290	299	318
Beverage licences	0	8	22	23	0	0	0	0	0	0
Gallicisation and navigation annual right (DAFN)	0	0	0	0	0	39	37	43	44	44
Fees on radio frequencies use	0	0	0	0	0	0	0	0	0	0
Contribution to public broadcasting	..	..	..	2 181	2 350	2 574	3 122	3 109	0	0
Other taxes	0	75	493	404	167	142	268	251	247	255
5220 Non-recurrent taxes on use of goods and perform activities	47	372	1 010	1 636	2 609	3 143	3 998	5 175	5 572	6 287
Entry into service receipt	0	75	0	0	0	0	0	0	0	0
Carbon emission allowances	..	..	..	0	0	0	215	728	1 469	1 868
Tax on exceeding the density legal ceiling	0	38	270	38	45	82	52	0	0	0
Other taxes	0	35	423	0	0	0	0	0	0	0
Beverage taxes and licences	0	0	0	3	0	0	0	0	0	0
Fee for the right to build	0	79	53	72	0	18	0	0	0	0
Building permit tax	0	146	263	150	625	940	1 343	1 801	1 726	1 722

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Car registration tax	0	0	0	1 373	1 939	1 917	2 086	2 167	1 891	2 034
Additional tax on car registration	0	0	0	0	0	186	302	479	486	663
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	681	5 480	14 060	24 412	27 796	9 770	12 110	16 109	21 846	24 444
6100 Paid solely by business	678	5 480	14 060	22 726	27 787	9 764	12 104	16 089	21 827	24 436
National Institute of intellectual property (INPI) tax on services	0	43	67	115	156	165	193	129	102	91
Tax on general charges	0	0	0	0	0	0	0	0	0	0
Tax on the use of fixed assets	0	5 152	13 381	19 641	22 035	0	0	0	0	0
Tax on union benefits (local government)	0	36	197	293	0	0	0	0	0	0
Various taxes (central government)	0	0	0	61	236	255	649	919	876	937
Annual tax on outstanding loans	0	110	0	0	0	0	0	0	0	0
Exceptional levies on insurance corporations	0	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	0	36	125	155	203	275	253	190	213	217
Industrial corporation tax to the FNE	0	4	240	204	33	10	0	0	0	0
(ANDA) and (ADAR) tax	0	0	0	32	0	0	0	0	0	0
Property contributions of the corporations	0	0	0	0	0	4 941	6 356	5 951	6 540	7 093
Flat-rate tax on network corporations	0	0	0	0	0	1 223	1 297	1 395	1 588	1 739
Exit tax on insurance	0	0	0	0	0	0	0	0	0	0
Fees of the chambers of commerce and industry	0	0	0	770	835	1 103	458	531	511	520
Tax on railway companies profit	0	0	0	0	0	0	400	0	0	0
Tax on pharmaceutical companies' advertising expenses	..	..	..	122	217	232	197	179	99	201
Discounts from pharmaceutical companies	..	..	..	85	178	255	632	5 275	6 597	8 897
Contractual prices on renewable energy	..	..	..	0	0	0	0	0	3 554	2 547
Other taxes	0	98	50	1 248	3 894	1 305	1 669	1 520	1 747	2 194
6200 Other taxes not solely paid by business	3	0	0	1 686	8	6	6	20	19	8
Other taxes	0	..	..	1 686	8	6	6	20	19	8
Sectors accounts differential	0	..	..	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	..	1 513	1 657	1 752	1 932	2 123	3 013	2 688
SRF Contributions collected for the EU	..	..	..	..	..	..	916	3 345	4 661	3 883
Non-wastable tax credits against 1110: Total value	..	..	..	0	7 663	10 761	8 041	6 644	7 490	8 422
Non-wastable tax credits against 1110: Transfer component	..	..	..	..	4 698	5 463	4 334	1 715	1 995	2 098
Non-wastable tax credits against 1110: Tax expenditure component	..	..	..	..	2 965	5 298	3 707	4 929	5 495	6 324
Non-wastable tax credits against 1210: Total value	..	..	..	457	1 860	6 655	19 007	15 972	16 044	10 983
Non-wastable tax credits against 1210: Tax expenditure component	..	..	..	88	357	1 277	10 949	3 884	4 885	3 834
Non-wastable tax credits against 1210: Transfer component	..	..	..	369	1 503	5 378	8 058	12 088	11 159	7 149
Non-wastable tax credits against 3000	..	..	..	0	0	0	0	0	0	0
Non-wastable tax credits against 3000: Transfer component	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 3000: Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	25 776	178 576	433 771	643 427	831 750	843 102	998 620	1 130 134	1 217 015	1 239 579
Total tax revenue on accrual basis	..	..	..	646 630	836 425	847 878	1 004 517	1 136 864	1 221 277	1 244 004
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	- 3 171	- 5 191	- 5 774	- 6 676	- 7 878	- 8 385	- 9 039
Waste collection tax	..	..	..	- 3 103	- 5 117	- 5 699	- 6 567	- 7 763	- 8 269	- 8 925
Tax on electric pylons	..	..	..	0	0	0	0	0	0	0
Street-cleaning tax	..	..	..	- 68	- 74	- 75	- 109	- 115	- 116	- 114
Difference in treatment of tax credits	..	..	..	88	3 322	6 575	14 656	8 813	10 380	10 158
Capital transfer for uncollected revenue	..	..	..	- 3 204	- 4 675	- 4 776	- 5 897	- 6 730	- 4 262	- 4 425
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	640 344	829 881	843 903	1 006 600	1 131 069	1 219 010	1 240 698
Imputed social contributions	..	..	..	25 981	33 639	38 171	42 655	44 866	46 474	48 565
National Accounts: Taxes and all social contributions	..	..	..	666 325	863 519	882 074	1 049 255	1 175 935	1 265 484	1 289 263

.. Not available

The complete time series of tax revenue data for France is available at: <https://data-explorer.oecd.org/s/36x>

Note: Calendar year ending on December 31st.

From 1992, the data are on an accrual basis.

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

The section 2000 includes certain voluntary contributions.

Source: National accounts for France, Insee.

Table 5.13. Germany: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	74 359	287 373	454 764	767 045	892 257	919 827	1 151 532	1 438 071	1 542 292	1 573 582
Total tax revenue exclusive of taxes collected for the EU	..	..	450 620	763 300	888 512	915 585	1 144 736	1 430 280	1 532 209	1 565 305
1000 Taxes on income, profits and capital gains of individuals and corporations	25 059	100 821	147 257	231 249	273 596	257 817	351 386	462 250	508 374	510 095
1100 Taxes on income, profits and capital gains of individuals	19 254	85 134	125 296	194 173	218 848	219 387	299 362	379 564	415 921	415 558
1110 Taxes on income and profits of individuals	19 254	85 134	125 296	194 173	218 848	219 387	299 362	379 564	415 921	415 558
Taxes on wages and salaries	8 558	57 039	90 801	135 733	146 365	145 202	194 116	239 528	257 246	257 122
Assessed income tax	7 567	18 813	18 672	12 225	25 341	31 346	48 902	71 990	82 071	73 445
Withholding tax on dividends	691	2 135	5 538	13 515	13 572	12 982	17 944	27 394	32 628	36 486
Supplementary tax	0	0	0	10 347	10 907	10 706	14 555	7 866	9 192	9 628
Enterprise tax	2 438	7 147	10 285	16 486	14 630	13 709	18 553	26 308	30 600	32 336
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	5 867	8 033	5 442	5 292	6 478	4 184	6 541
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	5 806	15 686	21 961	37 076	54 748	38 430	52 024	82 686	92 453	94 537
1210 Taxes on income and profits of corporations	5 806	15 686	21 961	37 076	54 748	38 430	52 024	82 686	92 453	94 537
Corporation tax	4 177	10 902	15 385	23 575	23 386	12 516	20 178	41 940	47 124	44 856
Supplementary tax	0	20	1	1 494	1 550	982	1 409	2 513	2 663	2 669
Sacrifice for Berlin	3	0	0	0	0	0	0	0	0	0
Enterprise tax	1 625	4 765	6 576	10 540	25 486	22 002	27 589	34 745	40 414	42 707
Stabilisation tax	0	0	0	0	0	0	0	0	0	0
Withholding tax on interest	0	0	0	1 467	4 326	2 930	2 848	3 488	2 252	3 522
Absorption of windfall profits in the energy market (Emergency Regulation (EU) 2022/1854)	..	..	0	0	0	0	0	0	0	783
EU solidarity contribution (Emergency Regulation EU 2022/1854)	..	..	0	0	0	0	0	0	0	0
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	19 876	98 659	170 449	299 440	320 750	354 320	424 842	534 374	567 082	604 323
2100 Social security contributions (SSC) by employees	8 723	43 833	73 580	131 610	139 927	152 843	186 307	229 146	246 434	262 722
Payments by employees total	8 723	43 833	73 580	131 610	139 927	152 843	186 307	229 146	246 434	262 722
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	131 610	139 927	152 843	186 307	229 146	246 434	262 722
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	10 693	52 985	86 659	147 410	151 094	165 469	196 665	253 479	266 761	284 263
Payments by employers total	10 693	52 985	86 659	147 410	151 094	165 469	196 665	253 479	266 761	284 263
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	147 410	151 094	165 469	196 665	253 479	266 761	284 263
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	460	1 841	10 210	20 420	29 729	36 008	41 870	51 749	53 887	57 338
Payments total	460	1 841	10 210	20 420	29 729	36 008	41 870	51 749	53 887	57 338
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	20 420	29 729	36 008	41 870	51 749	53 887	57 338
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	477	445	0	0	0	0	0	0	0	0
Payroll tax	477	445	..	..	..	..	..	..	..	..
4000 Taxes on property	4 313	9 414	15 321	17 505	21 874	21 011	32 439	44 787	43 244	38 605
4100 Recurrent taxes on immovable property	1 079	2 968	4 461	8 849	10 714	11 314	13 214	14 985	15 282	15 494
4110 Recurrent taxes on immovable property of households	644	1 187	1 784	3 540	4 286	4 526	5 286	5 994	6 113	6 198
4120 Recurrent taxes on immovable property paid by agents other than households	435	1 780	2 676	5 309	6 428	6 788	7 928	8 991	9 169	9 296
4200 Recurrent taxes on net wealth	2 530	4 362	6 213	433	5	2	1 686	1 714	1 614	1 622
4210 Recurrent taxes on net wealth of individuals	973	977	1 425	191	2	1	- 1	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
General wealth tax	471	954	1 425	191	2	1	- 1	..	..	..
Equalization of war burden	502	23	0	0	0	0	0	..	..	..
4220 Recurrent taxes on net wealth of corporations	1 557	3 385	4 788	242	3	1	1 687	1 714	1 614	1 622
General wealth tax	490	1 431	1 813	242	3	1	- 1	0	0	0
Equalization of war burden	350	15	0	0	0	0	0	0	0	0
Enterprise tax	717	1 939	2 975	0	0	0	0	0	0	0
Bank levy	0	0	0	0	0	0	0	30	30	33
Contribution to Deposit Protection Fund	0	0	0	0	0	0	1 688	1 684	1 584	1 589
4300 Estate, inheritance and gift taxes	162	520	1 545	2 982	4 203	4 405	6 290	9 775	9 226	9 286
4310 Estate and inheritance taxes	134	416	1 359	2 624	3 699	3 876	5 535	8 602	8 119	8 172
4320 Gift taxes	28	104	186	358	504	529	755	1 173	1 107	1 114
4400 Taxes on financial and capital transactions	542	1 564	3 103	5 241	6 952	5 290	11 249	18 313	17 122	12 203
Real property transfer tax	150	521	1 999	5 081	6 952	5 290	11 249	18 313	17 122	12 203
Additional real property transfer	198	680	148	160	0	0	0	0	0	0
Capital transfer tax	111	200	807	0	0	0	0	0	0	0
Bill of exchange tax	83	163	149	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	24 462	77 863	121 577	218 686	275 941	286 579	342 649	396 404	423 234	420 152
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	23 079	74 406	117 209	211 444	259 598	269 863	323 865	375 559	392 047	388 870
5110 General taxes	12 235	47 779	75 459	140 871	170 387	180 533	211 936	260 654	292 552	291 776
5111 Value added taxes (VAT)	0	47 779	75 459	140 871	170 387	180 533	211 936	260 654	292 552	291 776
5112 Sales taxes	0	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	12 235	0	0	0	0	0	0	0	0	0
Turnover tax old	11 028	..	..	..	..	..	..	..	..	..
Old turnover tax on import	1 208	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	10 844	26 627	41 750	70 573	88 859	88 990	111 637	114 653	99 235	96 838
5121 Excises	8 213	20 566	31 158	57 224	72 018	72 163	88 111	87 903	67 873	65 651
Duty on mineral oils	3 798	10 917	17 701	37 826	38 877	39 601	39 605	37 191	33 340	36 796
Duty on power	0	0	0	3 356	6 439	6 167	6 560	6 730	6 813	6 778
Duty on tobacco	2 402	5 771	8 898	11 443	14 108	13 453	14 963	14 673	14 367	15 047
Duty on alcohol	771	1 986	2 162	2 151	2 172	2 052	2 075	2 208	2 176	2 144
Duty on beer	501	645	693	843	750	708	679	582	597	576
Duty on coffee	488	756	986	1 087	985	998	1 034	1 058	1 057	1 021
Duty on sugar	59	72	79	0	0	0	0	0	0	0
Duty on tea	16	32	31	0	0	0	0	0	0	0
Duty on salt	20	20	23	0	0	0	0	0	0	0
Duty on electric lamps	34	63	83	0	0	0	0	0	0	0
Duty on playing cards	2	4	0	0	0	0	0	0	0	0
Duty on beverages	46	22	8	6	1	0	0	0	0	0
Duty on acetic acid	3	2	0	0	0	0	0	0	0	0
Duty on champagne	69	274	494	512	451	462	416	381	390	387
Duty on matches	5	2	0	0	0	0	0	0	0	0
Duty on ice cream	1	0	0	0	0	0	0	0	0	0
EEG surcharge	..	..	0	0	7 594	8 326	22 025	22 624	6 552	0
KWKG surcharge	..	..	0	0	641	396	571	968	1 014	929
Offshore-network surcharge	..	..	0	0	0	0	183	1 488	1 567	1 973
5122 Profits of fiscal monopolies	8	2	0	0	0	0	0	0	0	0
5123 Customs and import duties	1 658	3 125	3 847	3 394	3 774	4 212	5 180	5 300	6 708	5 646
Monetary compensation accounts	0	368	1	0	0	0	0	0	0	0
Customs (mainly UE)	1 294	2 353	3 662	3 394	3 774	4 212	5 180	5 300	6 708	5 646
Agricultural levies UE	364	404	184	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	942	2 689	6 443	9 599	13 095	12 583	18 306	21 447	24 653	25 539
Duty transport goods on residents	0	0	0	0	0	0	0	0	0	0
Transport tax	452	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Insurance tax	198	910	2 266	7 243	10 410	10 261	12 445	14 955	15 684	16 918
Fire insurance tax	33	124	200	288	319	326	413	537	580	654
Entertainment tax	55	44	140	267	210	376	881	433	872	873
Taxes on betting and gambling	204	655	1 046	1 801	1 702	1 412	1 711	2 332	2 569	2 476
Tax on electricity bills	0	956	2 792	0	0	0	0	0	0	0
Aviation tax	0	0	0	0	0	0	1 027	539	1 168	1 509
Gaming casinos levy	0	0	0	0	454	208	251	161	404	478
SRF Contributions	..	..	0	0	0	0	1 578	2 490	3 376	2 631
5127 Other taxes on international trade and transactions	0	0	4	5	1	2	2	2	2	2
5128 Other taxes on specific goods and services	24	244	298	351	- 29	30	38	1	- 1	0
Levies CECA	24	56	36	0	0	0	0	0	0	..
Cotisation sugar UE	0	112	224	351	- 29	30	38	1	- 1	..
Levy on milk	0	75	38	0	0	0	0	0	0	..
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	352	340	292	252	260	256
Contributions to the German National Petroleum Stockpiling Agency	..	..	..	..	352	340	292	252	260	256
5200 Taxes on use of goods, or on permission to use goods or perform activities	1 383	3 457	4 368	7 242	16 343	16 716	18 784	20 845	31 187	31 282
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	1 369	3 454	4 368	7 239	16 343	16 189	18 034	18 183	18 224	18 246
5211 Recurrent taxes on motor vehicles, paid by households	614	1 892	2 950	5 177	6 823	6 447	6 992	7 389	7 307	7 250
5212 Recurrent taxes on motor vehicles, paid by others	728	1 475	1 300	1 838	2 075	2 041	1 812	2 158	2 192	2 264
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	27	87	118	224	7 445	7 701	9 230	8 636	8 725	8 732
Dog taxes	24	75	101	198	240	258	322	401	414	421
Hunting and fishing taxes	4	13	17	26	23	19	10	7	7	7
Nuclear fuel tax	0	0	0	0	0	0	1 018	0	0	0
Licence fee (private households)	0	0	0	0	6 464	6 681	7 155	7 471	7 540	7 540
Licence fee (companies)	0	0	0	0	718	743	725	757	764	764
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	14	3	1	3	0	527	750	2 662	12 963	13 036
Non-recurrent taxes	..	..	0	0	..	0	0	0	0	0
CO2 emission certificates	..	..	0	0	..	527	750	2 662	12 963	13 036
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	172	172	160	165	96	100	216	256	358	407
6100 Other taxes paid solely by business	0	0	0	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	172	172	160	165	96	100	216	256	358	407
Custom duties collected for the EU	..	..	3 662	3 394	3 774	4 212	5 180	5 300	6 708	5 646
SRF Contributions collected for the EU	..	..	..	..	..	..	1 578	2 490	3 376	2 631
Taxes and compulsory social security contributions paid by EU civil servants	..	..	..	..	..	..	43	64	68	0
Taxes paid by EU civil servants: income taxes	..	..	..	..	..	..	22	33	35	37
Taxes paid by EU civil servants: compulsory social security contributions	..	..	..	..	..	..	21	31	33	34
Non-wastable tax credits against 1110	..	..	..	38 356	43 602	45 475	41 951	52 038	51 685	56 122
Tax expenditure component	..	..	..	..	29 499	28 268	26 817	32 866	33 115	35 162
Transfer component	..	..	..	..	14 104	17 207	15 134	19 172	18 569	20 960
Non-wastable tax credits against 1210	..	..	..	962	804	802	200	16	136	442
Tax expenditure component	..	..	..	..	348	326	120	16	130	398
Transfer component	..	..	..	..	456	474	80	0	6	44
Total tax revenue on cash basis	74 359	287 373	454 764	767 045	889 756	919 842	1 149 760	1 426 680	1 523 418	1 571 011
Total tax revenue on accrual basis	..	..	..	..	892 257	919 827	1 151 532	1 438 071	1 542 292	1 573 582
Additional taxes included in national accounts	..	..	..	..	2 179	1 799	2 624	2 645	2 692	2 753
Several duties, administrative fees and other revenues	..	..	..	..	2 179	1 799	2 624	2 645	2 692	2 753
Taxes excluded from national accounts	..	..	..	..	0	0	0	..	..	..
Difference in treatment of tax credits	..	..	..	..	12 623	9 230	5 619	7 256	6 455	7 403
Capital transfer for uncollected revenue	..	..	..	..	0	0	0	..	..	..
Voluntary social security contributions	..	..	..	..	21 409	5 102	6 068	7 937	8 295	8 355
Miscellaneous differences	..	..	..	..	33 339	34 336	35 647	48 220	48 114	52 031
National accounts, taxes and actual social contributions	..	..	..	..	961 807	970 294	1 201 490	1 504 129	1 607 848	1 644 124
Imputed social contributions	..	..	..	..	29 511	32 705	34 533	42 497	44 093	46 306
National accounts, taxes and all social contributions	..	..	..	..	991 318	1 002 999	1 236 023	1 546 626	1 651 941	1 690 430

.. Not available

The complete time series of tax revenue data for Germany is available at: <https://data-explorer.oecd.org/s/36y>

Note: Year ending 31st December.

From 2002 data are on accrual basis.

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

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

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

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

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

Table 5.14. Greece: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	116	1 475	11 472	47 211	73 990	72 414	65 162	72 674	85 208	87 653
Total tax revenue exclusive of taxes collected for the EU	..	..	11 361	46 990	73 683	72 134	64 887	72 299	84 658	87 188
1000 Taxes on income, profits and capital gains of individuals and corporations	11	286	2 283	12 662	17 176	15 953	14 586	15 170	17 461	20 984
1100 Taxes on income, profits and capital gains of individuals	8	220	1 619	6 127	10 554	9 015	10 155	10 833	11 549	13 595
1110 Taxes on income and profits of individuals	8	220	1 619	6 102	10 500	8 948	10 047	10 705	11 432	13 385
Personal income tax	..	..	1 414	..	..	..	..	..	..	..
Receipts from previous years	..	..	62	..	..	..	..	..	..	..
Agricultural social security fund	..	..	143	..	..	..	..	..	..	..
1120 Taxes on capital gains of individuals	0	0	0	25	54	67	108	128	117	210
1200 Taxes on income, profits and capital gains of corporations	2	56	631	5 625	5 304	5 717	3 800	3 634	5 127	6 483
1210 Taxes on income and profits of corporations	2	56	631	5 625	5 304	5 717	3 800	3 634	5 127	6 483
Corporation income tax	2	39	553	..	..	..	..	..	..	..
Receipts from previous years	0	8	33	..	..	..	..	..	..	..
Agricultural social security fund	0	9	46	..	..	..	..	..	..	..
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	1	10	32	910	1 318	1 221	631	703	785	906
Extraordinary taxes	0	10	32	..	..	..	..	..	..	..
Other taxes on income and profits	1	0	0	..	..	..	..	..	..	..
2000 Social security contributions (SSC)	37	485	3 466	14 284	24 940	24 748	18 807	23 417	25 186	25 245
2100 Social security contributions (SSC) by employees	15	214	1 735	7 629	13 417	13 292	11 095	12 215	13 619	13 473
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	..	..	..	..	..	..	..
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Social security contributions (SSC) by employers	14	213	1 728	6 655	11 523	11 456	7 712	11 202	11 567	11 772
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	..	..	..	..	..	..	..
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	3	0	0	0	0	0	0	0
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	7	58	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	27	79	0	0	0	0	0	0	0
4000 Taxes on property	11	68	532	3 631	4 908	3 741	5 418	5 290	5 657	5 731
4100 Recurrent taxes on immovable property	0	4	22	372	709	553	3 592	3 200	3 170	3 150
4110 Recurrent taxes on immovable property of households	0	3	22	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	0	1	0	..	..	..	..	..	..	..
Taxes on immovable property	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	714	1 208	1 272	1 083	1 157	1 295	1 308
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	1	18	141	372	208	165	134	198	232	225
4310 Estate and inheritance taxes	1	13	85	..	..	..	..	..	..	..
4320 Gift taxes	0	4	55	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	10	44	368	2 035	2 556	1 146	547	722	945	1 040
Stamp and transaction taxes	10	41	368	2 035	2 556	1 146	547	722	945	1 040
Receipts from previous years	0	3	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	2	1	27	0	1	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	0	0	0	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	0	2	1	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4600 Other recurrent taxes on property	0	0	0	111	227	604	62	13	15	8
5000 Taxes on goods and services	57	608	5 109	16 634	26 966	27 972	26 351	28 797	36 904	35 693
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	51	564	4 881	14 797	24 541	25 505	22 131	24 561	32 251	30 805
5110 General taxes	12	194	3 040	9 234	17 020	16 504	13 077	15 291	18 854	19 986
5111 Value added taxes (VAT)	0	0	2 821	8 927	16 511	15 958	12 885	15 160	18 621	19 756
5112 Sales taxes	9	185	123	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	2	9	96	307	509	546	192	131	233	230
Other taxes on goods and services	1	9	34	307	509	546	192	131	233	230
Receipts from previous years	1	0	62	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	39	370	1 789	5 526	7 407	8 922	8 953	9 226	13 353	10 209
5121 Excises	20	165	1 372	4 069	5 876	7 567	7 580	7 490	7 854	7 269
Duty on tobacco products	8	45	357	1 769	2 657	2 712	2 365	2 148	2 190	2 246
Duty on alcohol and spirits	1	7	50	262	334	501	393	467	547	561
Duty on beer	..	..	0	61	60	120	105	175	188	190
Duty on other alcoholic drinks	..	..	0	201	274	381	288	292	359	371
Duty on mineral oil	7	75	637	2 016	2 878	4 242	3 971	3 852	4 078	4 031
Duty on sugar	3	6	0	0	0	0	0	0	0	0
Duty on cotton and other products	0	30	328	22	7	112	851	1 023	1 039	431
5122 Profits of fiscal monopolies	2	6	0	0	0	0	0	0	0	0
5123 Customs and import duties	12	94	112	220	314	279	181	305	432	369
Import duties	11	90	111	220	314	279	181	305	432	369
Agricultural social security fund	1	5	1	0	0	0	0	0	0	0
5124 Taxes on exports	0	1	1	0	0	0	0	27	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	47	293	1 237	1 217	1 076	1 192	1 404	5 067	2 571
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	4	58	10	0	0	0	0	0	0	0
Agricultural social security fund	2	..	0	..	..	..	..	..	..	..
Other taxes	2	..	0	..	..	..	..	..	..	..
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	52	37	114	79	101	44	44	610
5200 Taxes on use of goods, or on permission to use goods or perform activities	6	44	228	1 320	2 169	1 682	3 218	3 578	3 950	4 295
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	5	24	219	1 320	2 169	1 682	3 218	3 578	3 950	4 295
Motor vehicle tax	5	0	0	0	0	0	0	0	0	0
5211 Recurrent taxes on motor vehicles, paid by households	..	23	210	281	598	825	780	801	800	805
5212 Recurrent taxes on motor vehicles, paid by others	..	0	8	735	1 182	272	207	296	384	483
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	0	1	1	304	389	585	2 231	2 481	2 766	3 007
Taxes on boats/ships	0	0	1	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	1	20	9	0	0	0	0	0	0	0
Exceptional tax on construction of buildings	0	..	9	..	..	..	..	..	..	..
Building permits	0	..	0	..	..	..	..	..	..	..
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	517	256	785	1 002	658	703	593
6000 Other taxes	0	1	3	0	0	0	0	0	0	0
6100 Other taxes paid solely by business	..	0	0	..	..	..	..	..	..	..
6200 Other taxes paid by other than business, or unidentifiable	..	1	3	..	..	..	..	..	..	..
Custom duties collected for the EU	..	..	100	210	307	278	181	284	429	369
SRF Contributions collected for the EU	..	..	..	..	..	..	92	91	121	96
Total tax revenue on cash basis	116	1 475	11 472	45 979	72 429	73 083	63 210	69 344	77 580	83 068
Total tax revenue on accrual basis	..	..	..	47 211	73 990	72 414	65 162	72 674	85 208	87 653
Additional taxes included in national accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from national accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Tax (Employer's actual social contributions)	..	..	..	..	..	..	..	0	0	..
Tax (Employee's actual social contributions)	..	..	..	..	..	..	..	0	0	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	47 211	73 990	72 414	65 162	72 674	85 208	87 653
Imputed social contributions	2 055	3 952	4 952	5 615	3 856	3 855	3 974
National accounts, taxes and all social contributions	49 266	77 942	77 366	70 777	76 530	89 063	91 627

.. Not available

The complete time series of tax revenue data for Greece is available at: <https://data-explorer.oecd.org/s/36z>

Note: Year ending 31st December.

From 1998 data are on accrual basis.

Source: Ministry of Finance, General accounting Office, Directorate of General Government Budget in collaboration with the National Statistical Authority (ELSTAT).

Table 5.15. Hungary: Details of tax revenue, 1965-2023

Million HUF

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	5 132 570	10 098 955	10 121 687	13 520 685	18 646 419	23 180 994	26 374 459
Total tax revenue exclusive of custom duties	5 132 570	10 055 315	10 096 033	13 480 960	18 573 604	23 076 141	26 268 529
1000 Taxes on income, profits and capital gains of individuals and corporations	1 247 420	2 539 389	2 093 830	2 425 958	3 011 836	4 618 426	5 740 000
1100 Taxes on income, profits and capital gains of individuals	954 698	1 838 563	1 764 082	1 824 671	2 254 978	3 524 479	4 054 764
1110 Taxes on income and profits of individuals	954 698	1 838 563	1 764 082	1 824 671	2 254 978	3 524 479	4 054 764
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	292 722	700 826	329 748	601 287	756 858	1 093 947	1 685 236
Corporate income tax	292 722	510 781	323 370	539 777	674 002	866 241	1 133 240
Research and development fund levy	0	0	0	0	0	0	0
Credit institutions' special tax	0	10 890	21 618	19 902	5 580	8 729	132 474
Separate tax for companies	0	178 598	- 32 390	0	0	0	0
Medicine tax	0	558	163	0	0	0	0
Energy corporations' special tax	0	0	16 987	41 608	77 276	218 977	419 522
1210 Taxes on income and profits of corporations
1220 Taxes on capital gains of corporations
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0
Interest withholding
2000 Social security contributions (SSC)	1 506 755	3 402 194	3 179 509	4 433 464	5 781 454	6 481 537	7 465 901
2100 Social security contributions (SSC) by employees	275 323	941 682	1 112 583	1 770 923	3 165 758	3 829 813	4 444 262
Pensions	150 585	336 855	537 556	969 908	1 731 635	2 093 935	2 430 343
Health	81 874	513 633	467 208	656 147	1 181 988	1 430 647	1 660 108
Unemployment	42 864	91 194	107 819	144 868	252 135	305 231	353 811
2110 Social security contributions (SSC) by employees, payroll basis
2120 Social security contributions (SSC) by employees, income tax basis
2200 Social security contributions (SSC) by employers	1 213 190	2 402 941	2 043 771	2 637 330	2 585 742	2 619 066	2 983 727
Pensions	734 456	1 508 490	1 800 864	2 235 536	1 824 993	1 846 743	2 107 148
Health	385 019	693 705	169 202	398 618	759 253	770 099	872 965
Unemployment	93 715	200 746	73 705	3 176	1 496	2 224	3 614
2210 Social security contributions (SSC) by employers, payroll basis
2220 Social security contributions (SSC) by employers, income tax basis
2300 Social security contributions (SSC) by self-employed or non-employed	873	2 534	0	0	0	0	0
Pensions: of which	0	0	..	..	..	..	..
Self-employed	0	0	..	..	..	..	..
Unemployed	0	0	..	..	..	..	..
Retired	0	0	..	..	..	..	..
Other	0	0	..	..	..	..	..
Health: of which	873	2 534	..	..	..	..	..
Self-employed	873	2 534	..	..	..	..	..
Unemployed	0	0	..	..	..	..	..
Retired	0	0	..	..	..	..	..
Other	0	0	..	..	..	..	..
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	17 368	55 037	23 155	25 211	29 954	32 658	37 912
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	183 430	82 068	113 689	241 750	598 811	472 433	432 827

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Rehabilitation contribution	2 184	13 559	56 004	67 460	113 893	138 103	164 431
Training levy	13 186	36 612	47 083	96 427	162 573	106	0
Wage guarantee contribution	0	0	0	0	0	0	0
Communal tax on enterprises	1 192	1 261	1 170	0	0	0	0
Health contribution	166 869	20 427	0	0	0	0	0
Medicine tax	0	10 209	9 431	10 283	8 574	8 886	9 659
Tax on home-workers	0	0	1	29	19	17	16
Lump sum tax for small taxpayers	0	0	0	55 409	197 020	175 899	70 123
Small business tax	0	0	0	12 142	116 732	149 422	188 598
4000 Taxes on property	89 024	202 711	312 059	437 329	482 670	531 943	552 320
4100 Recurrent taxes on immovable property	30 810	72 071	92 525	200 906	235 959	238 114	266 538
Land tax	0	0	0	0	0	0	0
Building tax	22 262	54 556	71 025	111 963	137 766	140 310	164 004
Development land tax	3 099	6 900	9 861	19 102	28 324	28 189	31 447
Communal tax on recreational howes	893	1 412	1 515	26	0	0	0
Communal tax on households	4 557	9 069	10 124	13 451	15 047	15 291	16 490
Luxury tax	0	134	0	0	0	0	0
Public utility tax	0	0	0	55 906	54 127	53 495	54 462
Community tax	0	0	0	458	695	829	135
4110 Recurrent taxes on immovable property of households
4120 Recurrent taxes on immovable property paid by agents other than households
4200 Recurrent taxes on net wealth	0	0	135 652	135 661	52 308	66 657	75 111
Surtax payable by financial institutions	135 652	135 661	52 308	66 657	75 111
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	5 460	13 175	6 264	7 373	9 132	11 399	13 144
4310 Estate and inheritance taxes	4 020	10 775	4 243	6 230	7 255	9 289	11 012
Inheritance tax-local	2 010	4 658	1 858	0	0	0	0
Inheritance tax-central	2 010	6 117	2 385	6 230	7 255	9 289	11 012
4320 Gift taxes	1 440	2 400	2 021	1 143	1 877	2 110	2 132
Gift tax-local	720	1 038	885	0	0	0	0
Gift tax-central	720	1 363	1 136	1 143	1 877	2 110	2 132
4400 Taxes on financial and capital transactions	52 754	117 465	77 618	93 389	185 271	215 773	197 527
Property transfer tax-local	26 349	50 783	33 990	0	0	0	0
Property transfer tax-central	26 405	66 682	43 628	93 389	185 271	215 773	197 527
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth
4520 Other non-recurrent taxes on property other than on net wealth
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 081 439	3 832 361	4 383 865	5 937 498	8 790 416	11 002 045	12 077 574
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	2 052 712	3 751 218	4 272 312	5 798 298	8 550 634	10 716 185	11 629 575
5110 General taxes	1 340 572	2 622 027	3 010 781	4 099 741	6 420 284	7 796 722	8 637 917
5111 Value added taxes (VAT)	1 153 750	2 013 271	2 325 608	3 309 540	5 460 243	6 691 200	7 054 144
5112 Sales taxes	0	0	37 795	50 635	110 311	104 266	182 763
Public health product tax	0	29 882	66 346	77 272	93 690
Hydrocarbons stockholding fee	37 795	20 753	43 965	26 994	89 073
5113 Turnover and other general taxes on goods and services	186 823	608 756	647 378	739 566	849 730	1 001 256	1 401 010
Local tax on company sales	186 823	427 134	443 093	584 380	754 982	890 118	1 258 244
Simplified business tax	0	152 812	181 880	89 406	0	0	0
Research and development contribution	0	28 810	22 405	65 780	94 748	111 138	142 766
5120 Taxes on specific goods and services	712 140	1 129 192	1 261 531	1 698 557	2 130 350	2 919 463	2 991 658
5121 Excises	533 502	969 730	929 881	1 119 189	1 352 067	1 389 645	1 427 998
Road fund petrol tax	0	0	0	0	0	0	0
Alcohol production duty	3 848	5 621	3 021	8 007	3 043	79	25
Water fund tax	6 017	13 171	14 444	12 305	12 425	12 652	12 797
Forestry fund tax	2 858	3 353	284	0	0	0	0
Environment petrol tax	14 837	19 447	17 274	65 534	83 568	87 649	56 126
Budget excises (central budget)	505 942	916 869	877 778	1 015 555	1 232 865	1 270 278	1 340 209
Coffee	3 200	0	0	0	0	0	0
Alcohol	53 500	88 600	83 078	87 369	97 549	119 759	130 252
Tobacco	107 000	252 400	251 778	321 922	399 787	504 137	483 402
Petrol	156 000	218 200	216 728	206 220	239 539	214 283	240 973
Diesel	157 000	256 600	293 588	375 026	477 138	414 577	469 503
Other oil	6 000	2 200	2 567	3 608	1 882	1 796	1 904
Other budget excises	30 343	93 442	30 039	21 410	16 970	15 726	14 175
Energy tax	0	11 269	17 080	17 788	20 166	18 987	18 841
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5123 Customs and import duties	137 730	37 174	33 446	52 395	96 177	141 761	139 598
Customs duties	137 730	37 174	33 446	52 395	96 177	141 761	139 598
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	40 908	106 629	297 554	465 479	649 330	1 344 563	1 384 159
Gambling tax	27 935	71 804	62 718	44 972	39 237	57 073	66 488
Tourism tax	4 379	0	0	0	0	0	0
Communal tourism tax	2 943	4 935	5 798	10 475	6 815	16 599	21 393
Cultural contribution	4 387	8 432	1 096	127	0	0	0
Pork slaughterhouse tax	32	0	0	0	0	0	0
Breeding contribution	899	919	0	0	0	0	0
Medicine tax	0	19 789	28 104	45 529	53 447	70 979	106 804
Surtax payable by financial institutions	0	0	39 611	4 155	3 833	251 660	145 708
Specific sectors' surtax	0	0	151 693	285	0	0	0
Telecommunication services tax	0	0	0	54 516	57 793	95 903	95 936
Accident tax	0	0	0	27 694	0	0	0
Insurance tax	0	0	4 018	30 108	105 121	171 235	203 339
Financial transaction levy	0	0	0	205 616	235 246	300 035	333 804
Waste dumping contribution	0	0	0	11 123	16 078	15 752	16 917
Advertising tax	0	0	0	5 675	0	0	0
Protection Fund levies (KA)	0	0	0	0	4 814	4 752	3 426
Departure tax	0	0	0	0	0	17 899	34 925
Tourism development contribution	0	0	0	0	339	38 330	56 400
Protection Fund levies (BEVA)	0	0	1 036	2 600	7 714	8 933	15 181
Protection Fund levies (OBA)	0	0	2 435	14 391	13 536	99 943	30 429
Protection Fund levies (Resolution Fund)	0	0	0	7 290	23 634	17 376	11 076
Protection Fund Levies (PGA)	332	750	1 045	0	0	0	0
Retail tax	0	0	0	0	78 594	176 748	242 363
Protection Fund levies (SZHTKA)	0	0	0	923	3 129	1 346	510
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0
Previous differential producer's turnover tax
5128 Other taxes on specific goods and services	0	15 659	650	61 494	32 776	43 494	39 903
Sugar duty	15 659	650	765	0	0	0
Payments by companies in the energy sector (MAVIR)	0	0	60 729	32 776	43 494	39 903
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	28 727	81 143	111 553	139 200	239 782	285 860	447 999
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	25 454	74 268	106 903	130 238	223 463	269 487	433 973
Tax on domestically registered vehicles-local	12 622	62 432	71 112	73 248	95 038	95 944	95 902
Tax on domestically registered vehicles-extra budget	0	0	0	0	0	0	0
Tax on domestically registered vehicles-central	8 250	0	79	0	0	0	0
Tax on foreign registered vehicles extra budget fund	0	0	0	0	0	0	0
Tax on foreign registered vehicles-central	3 078	1 655	1 397	0	0	0	0
Company car tax	0	0	25 867	31 570	39 689	58 544	79 252
5211 Recurrent taxes on motor vehicles, paid by households	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	0	0	0	0	0	0	0
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	1 504	10 181	8 448	25 420	88 736	114 999	258 819
Environmental protection fee	5	13	27	0	0	0	0
Fishing development contribution	40	104	0	0	0	0	0
Environmental protection charge	0	8 785	7 653	6 680	6 181	6 152	5 904
Air pollution levy	751	610	53	0	0	0	0
Water pollution levy	225	186	0	0	0	0	0
Toxic waste levy	65	42	130	0	0	0	0
Noise abatement levy	13	8	19	0	0	0	0
Unidentified environmental protection levies paid to local governments	404	433	566	265	155	139	224
Sale of emission allowances	0	0	0	17 479	79 585	102 919	182 710
Carbon dioxide quota tax	0	0	0	0	0	0	57 539
Concession fees (tobacco shops)	0	0	0	996	2 815	5 789	12 442
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	3 273	6 875	4 650	8 962	16 319	16 373	14 026
Land protection levy	1 640	3 777	2 488	3 610	7 368	8 327	5 039
Vehicle weight fee	805	1 288	820	1 063	3 305	2 554	1 694
Game protection contribution	178	176	1	0	0	0	0
Casino license fee	650	1 635	1 341	4 289	5 646	5 492	7 293

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0
6000 Other taxes	24 503	40 232	38 735	44 686	- 18 768	74 610	105 837
Unallocable tax penalties	23 546	33 321	36 250	35 530	- 18 768	35 910	53 413
6100 Other taxes paid solely by business	957	6 911	2 485	9 156	0	38 700	52 424
Nuclear contribution	957	6 711	2 485	9 156	..	0	0
Medicine tax	0	200	0	0	..	38 700	52 424
6200 Other taxes paid by other than business, or unidentifiable	0	0	0	0	0	0	0
Custom duties collected for the EU	27 981	25 004	38 960	72 815	104 853	105 930
Total tax revenue on cash basis	5 132 570	10 020 734	10 137 257	13 218 609	18 789 624	22 044 857	25 649 557
Total tax revenue on accrual basis	10 098 955	10 121 687	13 520 685	18 646 419	23 180 994	26 374 459
Additional taxes included in national accounts	45 120	49 057	76 364	29 688	34 689	30 119
Social security contributions	0	11 675	40 688	43	11	0
Duty for state procedures	45 084	37 331	35 653	29 633	34 666	30 106
Other taxes	36	51	23	12	12	13
Taxes excluded from national accounts	- 49 439	- 53 707	- 48 414	6 169	- 48 718	- 66 450
Water fund tax	- 13 171	- 14 444	- 12 305	- 12 425	- 12 652	- 12 797
Tax on foreign registered vehicles	- 1 655	- 1 397	0	0	0	0
Environmental protection fee	- 446	- 593	- 265	- 155	- 139	- 224
Air pollution levy	- 610	- 53	0	0	0	0
Water pollution levy	- 186	0	0	0	0	0
Toxic waste levy	- 42	- 130	0	0	0	0
Noise abatement levy	- 8	- 19	0	0	0	0
Vehicle weight fee	0	- 820	0	0	0	0
Unallocable tax penalties	- 33 321	- 36 250	- 35 530	18 768	- 35 910	- 53 413
Tax on home-workers	0	- 1	- 29	- 19	- 17	- 16
Specific sectors' surtax correction	0	0	- 285	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0
Voluntary social security contributions	1 762	1 693	1 229	963	1 045	1 219
Miscellaneous differences	- 2 687	- 28	- 43	2 737	6 129	- 5 000
Inheritance tax	0	0	0	0	0	0
Gift tax	0	0	0	0	0	0
Property transfer tax	0	0	0	0	0	0
Rounding	4	- 2	0	- 1	- 1	0
Taxes on income and profits	- 2 087	0	0	0	0	0
Corporate income tax	0	0	0	0	0	0
Customs duties	- 604	- 26	- 43	2 738	6 130	- 5 000
Vehicle weight fee	0	0	0	0	0	0
Environment petrol tax	0	0	0	0	0	0
Social security contributions	0	0	0	0	0	0
Credit institutions' special tax	0	0	0	0	0	0
National accounts, taxes and actual social contributions	10 093 712	10 118 702	13 549 821	18 685 976	23 174 139	26 334 347
Imputed social contributions	21 113	24 841	28 783	31 110	40 696	41 765
National accounts, taxes and all social contributions	10 114 825	10 143 543	13 578 604	18 717 086	23 214 835	26 376 112

.. Not available

The complete time series of tax revenue data for Hungary is available at: <https://data-explorer.oecd.org/s/370>

Note: Year ending 31st December.

From 2002 onwards, data are on accrual basis, except for the preliminary year, which is on a cash basis.

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

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

Source: Ministry of Finance, Economic Department.

Table 5.16. Iceland: Details of tax revenue, 1965-2023

Million ISK

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	60	4 731	114 932	254 710	534 376	542 626	816 267	1 147 988	1 379 484	1 567 565
1000 Taxes on income, profits and capital gains of individuals and corporations	13	1 211	34 106	101 488	241 378	239 664	382 589	572 475	703 474	808 727
1100 Taxes on income, profits and capital gains of individuals	12	1 092	30 908	88 492	180 070	197 318	299 589	474 695	545 654	590 374
1110 Taxes on income and profits of individuals	..	..	30 908	88 492	180 070	197 318	299 589	474 695	545 654	590 374
1120 Taxes on capital gains of individuals	..	..	..	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	1	119	3 198	8 371	32 555	14 609	52 544	65 454	100 909	145 500
1210 Taxes on income and profits of corporations	..	..	3 198	8 371	32 555	14 609	52 544	65 454	100 909	145 500
1220 Taxes on capital gains of corporations	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	4 625	28 754	27 737	30 457	32 327	56 911	72 854
2000 Social security contributions (SSC)	5	102	3 607	19 680	39 594	63 599	79 707	97 414	115 564	131 613
2100 Social security contributions (SSC) by employees	0	0	315	..	..	..	..	..	..	..
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	..	..	..	..	..	..	..
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Social security contributions (SSC) by employers	5	102	3 292	..	..	..	..	..	..	..
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	..	..	..	..	..	..	..
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	0	..	..	..	..	..	..	..
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	19 680	39 594	63 599	79 707	97 414	115 564	131 613
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	19 680	39 594	63 599	79 707	97 414	115 564	131 613
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1	180	4 071	184	1 519	2 827	6 638	9 160	10 003	11 563
4000 Taxes on property	2	297	9 689	20 067	36 771	37 981	41 565	75 951	86 993	95 972
4100 Recurrent taxes on immovable property	1	138	4 131	13 447	34 759	31 256	37 645	66 932	74 072	82 608
4110 Recurrent taxes on immovable property of households	0	50	1 862	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	1	88	2 269	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	69	2 402	5 173	- 8	3 849	657	13	0	0
4210 Recurrent taxes on net wealth of individuals	..	29	1 476	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	40	926	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	6	235	765	1 663	2 613	2 919	8 393	12 154	12 685
4310 Estate and inheritance taxes	0	6	235	765	1 663	2 613	2 919	8 393	12 154	12 685
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	1	84	2 921	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	681	356	263	343	613	767	679
5000 Taxes on goods and services	37	2 834	58 943	112 301	213 355	192 568	267 405	379 738	449 227	503 886
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	37	2 778	56 564	103 926	202 909	183 099	254 783	361 901	420 248	477 433
5110 General taxes	10	1 368	37 084	75 811	148 085	126 351	188 001	284 536	329 554	375 737
5111 Value added taxes (VAT)	0	0	32 698	72 668	138 601	123 695	183 674	277 808	323 469	375 737
5112 Sales taxes	10	1 368	4 386	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	3 143	9 484	2 656	4 327	6 728	6 085	0
5120 Taxes on specific goods and services	27	1 410	19 480	28 115	54 823	56 748	66 782	77 365	90 694	101 696
5121 Excises	1	311	2 346	23 585	45 891	46 711	56 909	66 591	77 118	86 497
Excises on alcohol	..	..	0	5 772	8 057	10 214	13 302	22 724	23 800	24 571
Excises on tobacco	..	..	0	0	3 903	4 573	5 874	5 662	5 007	4 991
5122 Profits of fiscal monopolies	5	263	5 986	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5123 Customs and import duties	20	715	9 181	2 702	5 446	5 952	4 989	4 122	5 991	6 155
5124 Taxes on exports	1	2	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	69	1 404	1 828	3 485	4 086	4 884	6 651	7 584	9 044
5127 Other taxes on international trade and transactions	0	50	563	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	1	56	2 379	8 375	10 447	9 469	12 622	17 837	28 979	26 453
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	1	56	2 379	..	..	..	..	..	..	..
5211 Recurrent taxes on motor vehicles, paid by households	0	10	970	..	..	..	..	..	..	..
5212 Recurrent taxes on motor vehicles, paid by others	0	41	1 331	..	..	..	..	..	..	..
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	0	5	78	..	..	..	..	..	..	..
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	..	..	..	..	..	..	..
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	107	4 516	991	1 758	5 988	38 364	13 251	14 223	15 804
6100 Other taxes paid solely by business	2	107	4 145	418	628	763	32 477	5 927	6 228	6 794
6200 Other taxes paid by other than business, or unidentifiable	0	0	371	573	1 130	5 225	5 887	7 324	7 995	9 011
Non-wastable tax credits against 1110	..	..	..	..	..	..	0	0	0	0
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1210	..	..	..	..	..	..	1 190	10 431	11 603	13 854
Tax expenditure component	..	..	..	..	..	..	173	716	715	1 216
Transfer component	..	..	..	..	..	..	1 017	9 715	10 888	12 638
Total tax revenue on cash basis	60	4 731	114 932	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	254 710	534 376	542 626	816 267	1 147 988	1 379 484	1 567 565
Additional taxes included in national accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from national accounts	..	..	..	- 765	- 1 663	- 2 613	- 2 919	- 8 393	- 12 154	- 12 685
Estate and inheritance taxes (4310)	..	..	..	- 765	- 1 663	- 2 613	- 2 919	- 8 393	- 12 154	- 12 685
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	..	..	..	253 946	532 712	540 013	813 349	1 139 594	1 367 330	1 554 880
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National accounts, taxes and all social contributions	..	..	..	253 946	532 712	540 013	813 349	1 139 594	1 367 330	1 554 880

.. Not available

The complete time series of tax revenue data for Iceland is available at: <https://data-explorer.oecd.org/s/371>

Note: Year ending 31st December.

From 1998 data are on accrual basis.

Source: Statistics Iceland.

Table 5.17. Ireland: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	317	4 046	12 260	33 406	60 790	46 399	60 898	90 050	105 515	111 690
Total tax revenue exclusive of taxes collected for the EU	..	..	12 075	33 198	60 517	46 170	60 572	89 316	104 639	110 800
1000 Taxes on income, profits and capital gains of individuals and corporations	82	1 478	4 662	14 551	25 364	18 617	26 599	44 737	55 681	58 748
1100 Taxes on income, profits and capital gains of individuals	53	1 294	4 059	10 650	18 970	14 665	19 722	29 413	33 035	34 741
1110 Taxes on income and profits of individuals	53	1 286	4 023	9 876	15 872	14 320	19 053	27 768	31 288	33 179
Income tax	66	1 286	4 023	9 876	15 872	14 320	19 053	27 768	31 288	33 179
Surtax	3	0	0	0	0	0	0	0	0	0
Income tax paid by corporations	- 17	0	0	0	0	0	0	0	0	0
1120 Taxes on capital gains of individuals	0	8	36	774	3 097	345	669	1 645	1 747	1 563
1200 Taxes on income, profits and capital gains of corporations	29	184	603	3 900	6 395	3 945	6 873	15 324	22 646	24 006
1210 Taxes on income and profits of corporations	29	184	603	3 900	6 395	3 945	6 873	15 324	22 646	24 006
Corporation profits tax	12	2	0	0	0	0	0	0	0	167
Corporation tax	0	176	603	3 885	6 393	3 944	6 872	15 323	22 645	23 838
Income tax paid by corporation	17	0	0	0	0	0	0	0	0	0
Agricultural produce duty	0	6	0	14	1	1	1	1	1	1
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	2	0	7	4	0	0	0
2000 Social security contributions (SSC)	21	578	1 729	3 966	8 143	8 458	9 999	13 792	15 967	17 373
2100 Social security contributions (SSC) by employees	10	190	570	962	1 926	3 195	3 327	4 217	5 419	5 949
2110 Social security contributions (SSC) by employees, payroll basis	..	..	570	962	1 926	3 195	3 327	4 217	5 419	5 949
2120 Social security contributions (SSC) by employees, income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	10	380	1 092	2 814	5 796	4 932	6 211	8 885	9 917	10 710
2210 Social security contributions (SSC) by employers, payroll basis	..	..	1 092	2 814	5 796	4 932	6 211	8 885	9 917	10 710
2220 Social security contributions (SSC) by employers, income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	0	8	67	190	421	331	460	690	631	715
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	67	190	421	331	460	690	631	715
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	9	159	15	411	310	357	797	951	1 058
4000 Taxes on property	48	213	569	1 902	4 789	2 389	3 918	4 865	5 007	5 136
4100 Recurrent taxes on immovable property	39	139	312	587	1 233	1 322	1 864	1 668	2 051	2 211
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1	0	0	0	0	169	0	0	10
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	0	0	0	0
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	169	0	0	10
4300 Estate, inheritance and gift taxes	6	14	48	225	405	235	401	582	615	634
4310 Estate and inheritance taxes	6	14	45	210	337	192	365	576	609	577
Estate duty	5	..	0	0	0	0	0	0	0	0
Legacy duty	1	..	0	0	0	0	0	0	0	0
Succession duty	0	..	0	0	0	0	0	0	0	0
4320 Gift taxes	0	0	3	15	68	43	36	6	5	57
4400 Taxes on financial and capital transactions	3	59	209	1 090	3 151	832	1 484	2 614	2 342	2 281
Stamp duty	3	59	209	1 090	3 151	832	1 484	2 614	2 342	2 281

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	167	1 769	5 140	12 972	22 082	16 619	20 013	25 850	27 896	29 361
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	155	1 741	4 939	12 374	20 982	15 319	18 036	23 842	26 194	27 498
5110 General taxes	18	597	2 500	7 643	14 355	10 067	11 831	16 642	19 175	20 377
5111 Value added taxes (VAT)	0	597	2 500	7 643	14 355	10 067	11 831	16 642	19 175	20 377
Value added tax	..	597	2 500	7 643	14 355	10 067	11 831	16 642	19 175	20 377
5112 Sales taxes	18	0	0	0	0	0	0	0	0	0
Turnover tax	18	..	..	..	..	..	..	..	..	..
Wholesale tax	0	..	..	..	..	..	..	..	..	..
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	137	1 143	2 439	4 731	6 627	5 252	6 205	7 200	7 018	7 121
5121 Excises	124	1 045	2 084	4 402	6 125	4 859	5 474	5 867	5 559	5 778
Beer	19	192	356	475	459	316	418	346	407	415
Oils	31	330	745	1 491	2 204	2 099	2 120	1 927	1 504	1 599
Spirits	16	148	153	241	363	244	313	383	414	413
Table waters	0	11	23	0	0	0	0	0	0	0
Tobacco	50	187	419	1 035	1 192	1 160	1 055	1 317	1 160	1 003
Wine, cider, perry	1	18	46	154	297	266	414	428	428	449
Motor vehicle (incl. tyres)	7	148	331	985	1 554	395	702	763	782	912
Others	1	11	11	20	57	379	451	672	831	957
Sugar-sweetened drinks	..	..	0	0	0	0	0	31	32	29
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	10	62	147	208	273	229	327	519	618	593
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
UE agriculture levies	..	..	0	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	3	21	171	122	229	164	404	814	841	750
Duty on betting	2	19	37	59	36	30	37	92	104	103
Sweepstakes duty	1	1	0	0	0	0	0	0	0	0
Bank levy	0	0	46	61	66	- 70	190	528	520	434
Other	0	1	88	2	127	204	178	194	217	213
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	14	37	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	11	28	201	598	1 100	1 300	1 977	2 008	1 702	1 863
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	11	28	201	598	1 100	1 300	1 977	2 008	1 702	1 863
5211 Recurrent taxes on motor vehicles, paid by households	6	14	100	373	723	768	904	747	754	753
5212 Recurrent taxes on motor vehicles, paid by others	5	11	82	124	239	256	281	227	226	228
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	0	3	20	101	138	276	792	1 034	723	883
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	6	12	10	13	14
6100 Other taxes paid solely by business	..	..	..	..	..	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	..	..	..	..	..	6	12	10	13	14
Custom duties collected for the EU	..	..	148	208	273	229	327	519	618	593
SRF Contributions collected for the EU	..	..	..	..	..	..	..	216	258	298
Non-wastable tax credits against 1110	..	..	..	..	843	1 073	555	400	380	380
Tax expenditure component	..	..	..	..	843	1 073	555	400	380	380
Transfer component	..	..	..	..	0	0	0	0	0	0
Total tax revenue on cash basis	317	4 046	12 260	33 040	60 836	46 609	60 867	88 596	105 361	112 109
Total tax revenue on accrual basis	..	..	..	33 406	60 790	46 399	60 898	90 050	105 515	111 690
Additional taxes included in national accounts	..	..	..	0	0	178	177	184	164	169
Taxes excluded from national accounts	..	..	..	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	33 406	60 790	46 577	61 075	90 234	105 679	111 859
Imputed social contributions	1 366	2 579	1 053	2 223	3 697	4 053	3 908
National accounts, taxes and all social contributions	34 772	63 369	47 630	63 298	93 931	109 732	115 767

.. Not available

The complete time series of tax revenue data for Ireland is available at: <https://data-explorer.oecd.org/s/372>

Note: The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

The data for years 1965 to 1973 are on fiscal year basis (commencing on 1st April) and are therefore not strictly comparable with the data for later years, which are on a calendar year basis.

From 1998, data are on accrual basis.

Heading 1200: Capital gains taxes paid by corporations are included in heading 1210.

Heading 2100: Includes contributions by self-employed and certain voluntary contributions.

Heading 2200: Since 1976 income tax paid by corporations and corporation profits tax have been replaced by corporation tax.

Heading 5111: Includes arrears of the wholesale and turnover taxes.

Tax receipts in 1988 were inflated by the success of the new arrangements for assessment and collection of tax. These arrangements included an amnesty for tax arrears paid by 30th September. This amnesty waived penalties and interest charge tax. It resulted in payments of 631 million euros spread across the main tax headings.

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

Table 5.18. Israel: Details of tax revenue, 1965-2023

Million ILS

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	189 301	252 037	269 674	366 063	514 279	580 627	560 389
1000 Taxes on income, profits and capital gains of individuals and corporations	74 551	91 530	78 265	113 976	182 316	215 672	207 587
1100 Taxes on income, profits and capital gains of individuals	54 753	56 434	48 214	70 770	111 977	125 647	125 243
1110 Taxes on income and profits of individuals	53 698	55 213	47 550	69 090	106 937	122 057	123 283
On wages – deduction at source	45 278	45 515	40 159	53 972	82 448	92 830	97 527
On self employment income – deduction at source	2 655	3 676	3 135	4 880	7 814	8 268	8 427
On self employment income – other	5 764	6 022	4 256	10 238	16 675	20 959	17 329
1120 Taxes on capital gains of individuals	1 055	1 221	664	1 680	5 040	3 590	1 960
1200 Taxes on income, profits and capital gains of corporations	18 001	30 210	23 113	34 801	57 092	77 728	69 204
1210 Taxes on income and profits of corporations	16 109	27 582	22 291	33 061	54 162	73 688	66 804
Deduction at source	1 991	2 550	2 271	3 075	4 123	4 438	4 593
In lieu of VAT on the profits of Financial Institutions	1 290	2 230	1 890	1 890	4 380	4 320	5 200
Other	12 828	22 802	18 130	28 096	45 659	64 930	57 011
1220 Taxes on capital gains of corporations	1 892	2 628	822	1 740	2 930	4 040	2 400
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	1 797	4 886	6 938	8 405	13 247	12 297	13 140
Tax deducted at the source on the capital market	1 797	4 886	6 938	8 405	13 247	12 297	13 140
2000 Social security contributions (SSC)	27 565	37 909	45 343	59 561	79 602	88 845	93 818
2100 Social security contributions (SSC) by employees	15 771	23 093	27 788	34 692	44 414	49 880	52 469
2110 Social security contributions (SSC) by employees, payroll basis	15 771	23 093	27 788	34 692	44 414	49 880	52 469
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	8 182	9 960	11 427	17 247	24 675	27 903	29 214
2210 Social security contributions (SSC) by employers, payroll basis	8 182	9 960	11 427	17 247	24 675	27 903	29 214
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	3 612	4 856	6 128	7 622	10 513	11 062	12 135
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	3 612	4 856	6 128	7 622	10 513	11 062	12 135
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	6 850	9 920	10 280	13 760	17 000	16 950	17 600
Employers tax on the non-profit sector other than govt	1 250	1 500	320	420	580	50	0
In lieu of VAT on the wage-bill in the non-profit sector	4 260	6 580	7 650	10 320	13 220	13 500	14 000
In lieu VAT on the wage-bill in Financial Institutions	1 340	1 840	2 310	3 020	3 200	3 400	3 600
4000 Taxes on property	17 987	25 049	30 030	40 609	62 019	70 821	59 866
4100 Recurrent taxes on immovable property	11 311	16 156	18 768	23 702	29 015	31 418	32 068
Land tax	442	52	48	44	23	22	16
4110 Recurrent taxes on immovable property of households	0	0	0	0	0	0	0
4120 Recurrent taxes on immovable property paid by agents other than households	10 869	16 104	18 720	23 658	28 992	31 396	32 052
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	0	0	0	0	0	0	0
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	3 181	3 555	4 072	6 732	12 645	14 438	8 620
Transaction tax on the buyer of real estate	1 972	3 084	4 024	6 731	12 642	14 438	8 618
Transaction tax on the seller of real estate	206	404	27	1	3	0	2
Stamp tax	1 003	67	21	0	0	0	0
4500 Other non-recurrent taxes on property	3 495	5 338	7 190	10 175	20 359	24 965	19 179

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4510 Other non-recurrent taxes on property on net wealth	0	0	0	0	0	0	0
4520 Other non-recurrent taxes on property other than on net wealth	3 495	5 338	7 190	10 175	20 359	24 965	19 179
Capital gains tax on real estate	3 495	5 338	7 190	10 175	20 359	24 965	19 179
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	62 348	87 629	105 757	138 157	173 343	188 340	181 518
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	57 888	81 108	98 093	128 277	162 087	176 391	169 266
5110 General taxes	39 805	53 983	65 510	90 824	119 334	130 760	122 756
5111 Value added taxes (VAT)	39 805	53 983	65 510	90 824	119 334	130 760	122 756
5112 Sales taxes	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	18 083	27 125	32 583	37 453	42 753	45 631	46 510
5121 Excises	16 666	24 910	29 894	34 583	39 076	42 659	44 773
Fuel	5 891	11 814	15 493	18 058	19 059	18 947	20 767
Tobacco products	2 346	3 490	4 681	6 239	7 492	7 485	7 935
Alcoholic beverages	330	500	630	1 062	1 121	1 165	1 423
Sugar-sweetened beverages	0	0	0	0	0	903	212
Disposable plastic products	0	0	0	0	71	321	28
Vehicles and other products	8 099	9 106	9 090	9 225	11 332	13 838	14 408
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	1 417	2 215	2 689	2 870	3 677	2 972	1 737
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	0	0	0	0	0
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	4 460	6 521	7 664	9 880	11 256	11 949	12 252
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	4 460	6 521	7 664	9 880	11 256	11 949	12 252
5211 Recurrent taxes on motor vehicles, paid by households	1 436	1 895	2 274	2 324	3 017	3 193	3 373
5212 Recurrent taxes on motor vehicles, paid by others	479	632	758	1 914	2 101	2 043	2 134
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	2 546	3 995	4 632	5 642	6 138	6 713	6 744
Licences collected by the Ministry of Transportation	257	535	350	196	51	102	116
Licences collected by the Ministry of Communication	151	0	274	338	423	351	340
Licences collected by other ministries	1 587	2 605	2 990	3 800	4 064	4 541	4 537
Business and professional licences paid locally	500	769	917	1 181	1 449	1 569	1 601
Other local authority fees	51	86	101	128	150	150	150
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Other taxes paid solely by business
6200 Other taxes paid by other than business, or unidentifiable
Non-wastable tax credits against 1110	87	1 415	894	1 911	1 203
Tax expenditure component	3	67	0	0	0
Transfer component	84	1 348	894	1 911	1 203
Non-wastable tax credits against 1210	0	0	0	0	0
Tax expenditure component
Transfer component
Total tax revenue on cash basis	189 301	252 037	269 674	366 063	514 279	580 627	560 389
Total tax revenue on accrual basis
Additional taxes included in national accounts	0	0	0	0	0	0	0
Taxes excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Miscellaneous differences
National accounts, taxes and actual social contributions	189 301	252 037	269 674	366 063	514 279	580 627	560 389
Imputed social contributions	6 172	7 131	8 203	9 186	8 594	8 446	8 414
National accounts, taxes and all social contributions	195 473	259 168	277 877	375 249	522 873	589 073	568 803

.. Not available

The complete time series of tax revenue data for Israel is available at: <https://data-explorer.oecd.org/s/373>

Note: Year ending 31st December.

Data are on a cash basis.

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

Table 5.19. Italy: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	5 505	60 422	265 116	498 573	672 914	674 495	714 585	776 465	839 403	889 688
Total tax revenue exclusive of taxes collected for the EU	..	..	263 829	497 037	670 644	672 276	709 993	772 960	834 313	885 496
1000 Taxes on income, profits and capital gains	982	18 821	96 707	166 017	226 410	219 545	225 723	246 501	275 343	306 865
1100 Taxes on income, profits and capital gains of individuals	603	13 940	69 654	125 913	172 329	180 492	184 354	200 277	214 007	240 430
1110 On income and profits of individuals	603	13 796	68 786	124 879	172 306	180 481	184 349	200 276	214 005	240 425
Personal income tax	0	11 538	57 318	117 880	162 659	173 991	172 796	187 026	201 970	223 828
Local income tax paid by households	0	829	4 492	4	0	0	0	0	0	0
Tax on income from investments (60%)	319	55	15	0	0	0	80	61	67	61
10% Surcharge on income	94	37	5	0	0	0	0	0	0	0
10% proportional surcharge	1	0	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by households	23	51	496	276	542	393	875	2 601	3 569	5 093
Law 1177 proportional surcharge (60%)	39	0	1	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (60%)	0	8	72	0	0	0	0	0	0	0
Additional Treasury increase (60%)	23	6	1	0	0	0	0	0	0	0
Decree 1132 revenues (60%)	0	0	0	0	0	0	0	0	0	0
Tax on households	65	7	0	0	0	0	0	0	0	0
Rental value tax	2	0	0	0	0	0	0	0	0	0
Driving licence tax	1	0	0	0	0	0	0	0	0	0
Municipal surcharge on buildings (40%)	37	5	0	22	0	0	0	0	0	0
Withholding tax on income from deposits paid by households	0	1 206	6 223	6 149	8 571	5 416	10 016	9 392	7 194	10 150
Direct taxes refund (60%)	0	0	41	0	0	0	0	0	0	0
Other	0	53	123	548	534	681	581	1 196	1 204	1 293
1120 On capital gains of individuals	0	144	867	1 034	23	11	5	1	2	5
Tax on capital gains on land	..	0	0	0	0	0	0	0	0	0
Municipal capital gains tax on buildings paid by households (60%)	..	144	867	1 034	23	11	5	1	2	5
1200 Taxes on income, profits and capital gains of corporates	379	4 710	26 605	27 728	50 560	36 760	33 585	34 479	53 028	58 619
1210 On profits of corporates	379	4 494	26 027	27 635	50 559	36 760	33 585	34 479	53 028	58 619
Corporation tax	0	1 245	9 042	26 560	47 009	34 841	31 927	28 695	45 207	50 288
Municipal surcharge on buildings (60%)	37	8	0	32	0	0	0	0	0	0
Tax on income from investments (40%)	213	37	10	0	0	0	54	41	45	41
Company franchise and liabilities tax	88	12	2	0	0	0	0	0	0	0
Law 1177 proportional surcharge (40%)	26	0	0	0	0	0	0	0	0	0
Direct taxes 5% proportional surcharge (40%)	0	20	48	0	0	0	0	0	0	0
Decree 1132 revenues (40%)	0	0	0	0	0	0	0	0	0	0
Additional Treasury increase (40 %)	15	4	0	0	0	0	0	0	0	0
Withholding tax on company dividends paid by firms	0	77	745	0	0	0	0	0	0	0
Withholding tax on income from deposits paid by firms	0	1 810	9 334	689	2 599	629	816	621	549	1 096
Local income tax paid by firms	0	1 245	6 738	65	8	13	12	4	4	6
Direct taxes refund (40%)	0	0	27	0	0	0	0	0	0	0
Other	0	36	82	289	943	1 277	776	5 119	4 463	3 822
1220 On capital gains of corporates	0	216	578	93	1	0	0	0	0	0
Municipal capital gains tax on buildings paid by firms (40%)	..	216	578	93	1	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	171	448	12 376	3 521	2 293	7 785	11 744	8 309	7 816
Refunds tax on income	..	- 240	-1 768	0	0	0	0	0	0	0
Other	..	412	2 216	12 376	3 521	2 293	7 785	11 744	8 309	7 816
2000 Social security contributions (SSC)	1 881	22 976	87 256	141 400	198 742	209 096	214 326	242 042	255 192	263 046
2100 Employees SSC	..	4 171	16 753	26 690	35 540	37 544	39 737	45 878	46 710	42 723
2110 On a payroll basis of employees SSC	..	..	..	26 690	35 540	37 544	39 737	45 878	46 710	42 723
2120 On an income tax basis of employees SSC	..	..	..	0	0	0	0	0	0	0
2200 Employers SSC	..	17 152	62 540	99 891	137 569	144 277	143 272	162 075	170 748	179 694
2210 On a payroll basis of employers SSC	..	..	..	99 891	137 569	144 277	143 272	162 075	170 748	179 694
2220 On an income tax basis of employers SSC	..	..	..	0	0	0	0	0	0	0
2300 Self-employed or non-employed SSC	..	1 654	7 962	14 819	25 633	27 275	31 317	34 089	37 734	40 629
2310 On a payroll basis of self/non-employed SSC	..	..	..	14 819	25 633	27 275	31 317	34 089	37 734	40 629
2320 On an income tax basis of self/non-employed SSC	..	..	..	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300 SSC	1 881	0	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	387	890	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Contributions to GESCAL	..	387	890	..	..	..	..	..	..	..
4000 Taxes on property	397	2 248	5 983	23 651	33 041	32 423	46 273	45 063	48 182	47 604
4100 Recurrent taxes on immovable property	96	7	1	9 354	12 742	9 663	25 559	22 389	22 676	23 327
Income tax on landowners	2	0	0	0	0	0	0	0	0	0
Income tax on buildings	12	2	1	0	0	0	0	0	0	0
Income tax on luxury buildings	1	0	0	0	0	0	0	0	0	0
Surcharge on land (provincial)	16	0	0	0	0	0	0	0	0	0
Surcharge on land (municipal)	18	0	0	0	0	0	0	0	0	0
Surcharge on buildings (provincial)	26	2	0	0	0	0	0	0	0	0
Surcharge on buildings (municipal)	21	3	0	0	0	0	0	0	0	0
Municipal real estate tax	0	0	0	9 354	12 742	9 663	20 799	22 292	22 611	23 270
Tax on indivisible services (TASI)	0	0	0	0	0	0	4 760	97	65	57
4110 Households recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4120 Other than households recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	7	1	2 118	231	579	447	242
4210 Individual recurrent taxes on net wealth	..	..	..	4	0	0	0	0	0	0
4220 Corporate recurrent taxes on net wealth	..	..	..	3	1	2 118	231	579	447	242
4300 Estate, inheritance and gift taxes	47	128	376	1 001	149	483	674	855	1 067	1 019
Inheritance and gift duty	33	119	376	1 001	149	483	674	855	1 067	1 019
Estate duty	11	9	0	0	0	0	0	0	0	0
Proportional surcharge and premium	3	0	0	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	255	2 113	5 606	12 575	18 386	17 347	17 260	19 599	21 230	20 208
Registration tax	120	1 048	2 421	6 869	9 406	9 019	7 624	9 734	10 390	10 539
Mortgage taxes and land registry duties	22	190	469	1 067	2 521	2 071	1 527	1 825	1 853	1 774
5% proportional surcharge	6	0	0	0	0	0	0	0	0	0
Additional surcharge	4	0	0	0	0	0	0	0	0	0
Stamp duties and surcharges accruing on cadastral acts	104	751	2 185	4 639	6 459	6 257	7 617	7 574	8 462	7 443
Other	0	123	530	0	0	0	492	466	525	452
4500 Non-recurrent taxes on property	0	0	0	82	149	916	309	162	193	350
4510 Non-recurrent taxes on net wealth	..	..	..	0	0	0	0	0	0	0
4520 Non-recurrent taxes on property other than net wealth	..	..	..	82	149	916	309	162	193	350
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	632	1 614	1 896	2 240	1 479	2 569	2 458
5000 Taxes on goods and services	2 173	15 990	74 280	140 186	174 791	181 579	200 232	219 943	232 936	243 085
5100 Taxes on production, sale, transfer, etc	2 037	15 251	67 083	127 248	157 941	162 885	177 998	192 600	203 343	211 910
Direct taxes refund	0	- 73	- 86	0	0	0	0	0	0	0
5110 General taxes on goods and services	710	9 438	38 940	77 460	95 567	97 042	100 345	121 283	138 927	140 523
5111 Value added taxes	0	9 438	38 940	77 460	95 567	97 042	100 345	120 980	138 533	140 089
VAT	..	9 438	38 940	77 460	95 567	97 042	100 345	120 980	138 533	140 089
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)	710	0	0	0	0	0	0	303	394	434
General tax on receipts	662	..	..	..	..	..	..	0	0	0
Compensation tax on imported products	48	..	..	..	..	..	..	0	0	0
Digital Services Tax	..	..	..	..	..	..	..	303	394	434
5120 Taxes on specific goods and services	1 327	5 886	28 048	49 788	62 374	65 843	77 653	71 317	64 416	71 387
5121 Excises	816	4 088	20 304	31 369	35 590	38 920	49 918	45 017	33 157	40 507
Duty on mineral oils	465	3 462	15 928	22 069	23 255	22 884	25 707	24 421	18 218	25 839
Duty on spirits	27	87	206	486	598	570	599	701	759	728
Duty on beer	12	54	172	244	492	476	633	698	718	692
Duty on sugars	22	25	68	119	- 9	5	5	0	0	2

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Duty on electricity	20	51	2 018	3 074	6 035	9 077	18 304	13 839	8 326	9 190
Duty on bananas	9	53	97	0	0	0	0	0	0	0
Duty on coffee	31	60	74	0	0	0	0	0	0	0
Duty on cocoa	3	4	7	0	0	0	0	0	0	0
Duty on olive oil	0	0	0	0	0	0	0	0	0	0
Other duty	44	190	1 037	5 189	5 145	5 852	4 573	5 332	5 109	4 030
Alcohol, spirits, liquor	5	0	0	0	0	0	0	0	0	0
On matches and flints	13	22	47	0	0	0	0	0	0	0
Meat	26	0	0	0	0	0	0	0	0	0
In-bond surcharge	0	81	650	183	68	51	90	19	22	22
Combustible materials	39	0	0	0	0	0	0	0	0	0
Construction materials	30	0	0	0	0	0	0	0	0	0
Excise duty on sound and video	3	0	0	0	0	0	0	0	0	0
Tax on phonograph records	1	0	0	0	0	0	0	0	0	0
Stamp duty on playing cards	1	0	0	0	0	0	0	0	0	0
Other	66	0	0	5	6	5	7	7	5	4
5122 Profits of fiscal monopolies	303	1 033	3 248	7 706	10 419	10 959	10 694	10 945	10 959	11 066
Duty on tobacco	292	1 033	3 248	7 699	10 412	10 954	10 693	10 943	10 958	11 065
On salt	10	0	0	0	0	0	0	0	0	0
Duty on products of Monopoli di Stato	1	0	0	7	7	5	1	2	1	1
5123 Customs and import duties	142	261	1 164	1 536	2 270	2 219	2 246	2 431	3 734	3 039
Common Customs tariff (CEE)	0	0	836	1 536	2 270	2 219	2 246	2 431	3 734	3 039
Customs and shipping duties	115	14	0	0	0	0	0	0	0	0
Administrative services duties	11	0	0	0	0	0	0	0	0	0
Tax on agriculture	15	228	207	0	0	0	0	0	0	0
Other duties	0	9	68	0	0	0	0	0	0	0
Compensatory amounts	0	9	53	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	67	483	3 141	9 177	14 095	13 745	14 784	12 847	16 425	16 608
Entertainment tax	20	59	167	118	67	58	40	15	25	32
Stamp duty	6	0	0	0	0	0	0	0	0	0
Tax on advertisements	6	56	168	389	354	384	405	382	370	458
Tax on lotto, lotteries, betting and Totocalcio game	3	123	617	4 174	7 144	7 983	7 725	6 668	9 899	10 090
Casino takings, special duties, etc.	0	0	0	158	152	192	118	61	119	131
Single tax on games of skill and betting-levied indirectly	9	74	476	487	403	242	109	274	309	336
Aerotaxi passengers tax	0	0	0	0	0	0	8	12	16	16
Local tax (including insurance)	23	171	1 714	3 851	5 975	4 886	4 033	4 361	4 331	4 392
Bank levy for the National Resolution Fund	..	..	0	0	0	0	2 346	1 074	1 356	1 153
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0	0	0	0
Special Duty on foreign payments and currency selling	..	..	..	..	..	..	..	..	..	..
5128 Other taxes not included within 5121 to 5127 inclusive	0	21	192	0	0	0	11	77	141	167
ECSC taxes and contributions on sugar and other levies	..	21	121	..	..	..	0	0	0	0
Other	..	0	70	..	..	..	11	77	141	167
Bank contribution to the unique European Resolution Fund	..	0	0	..	..	..	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	180	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	136	456	4 474	7 459	10 256	10 471	10 709	13 814	15 272	16 721
5210 Recurrent taxes on use of goods and perform activities	136	456	4 474	1 034	1 326	1 095	1 495	1 769	1 587	1 769
Public motor vehicle register tax	64	152	967	1 034	1 326	1 095	1 495	1 769	1 587	1 769
Tax on vehicles 5% proportional surcharge	3	13	450	0	0	0	0	0	0	0
Surcharge on diesel cars	0	66	683	0	0	0	0	0	0	0
Surcharge on gas cars	0	0	171	0	0	0	0	0	0	0
5211 Recurrent taxes paid by households: motor vehicles	..	..	..	3 499	4 719	4 764	5 018	5 239	5 348	5 677
5212 Recurrent taxes paid by others: motor vehicles	..	..	..	887	1 159	1 164	1 286	1 406	1 528	1 643
Motor vehicle duty paid by firms	..	..	..	887	1 159	1 164	1 286	1 406	1 528	1 643
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	67	225	2 203	2 039	3 052	3 448	2 910	5 400	6 809	7 632
Law 1177 proportional surcharge	22	0	0	0	0	0	0	0	0	0
Taxes on signs	2	4	0	0	0	0	0	0	0	0
Tax on dog tags	0	7	12	0	0	0	0	0	0	0
Tax on hunting and fishing	0	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Duty on official franchises	43	215	2 191	2 039	3 052	3 448	2 910	3 483	4 860	5 724
Television tax (households)	0	0	0	0	0	0	0	1 917	1 949	1 908
5220 Non-recurrent taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
Motor vehicles, airplanes	..	..	..	..	..	..	..	..	..	..
Pro-Friuli tax on vehicles	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	283	2 724	5 479	6 594	8 223	11 525	13 529	14 321	14 454
Indirect taxes refund	..	0	160	310	698	717	716	598	882	1 002
Other	..	283	2 564	5 169	5 896	7 506	10 809	12 931	13 439	13 452
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	72	0	0	27 319	39 930	31 852	28 031	22 916	27 750	29 088
6100 Paid solely by business	0	..	..	27 319	39 930	31 852	28 031	22 916	27 750	29 088
6200 Other taxes not solely paid by business	72	..	..	0	0	0	0	0	0	0
Capital levies	2	..	..	..	..	..	..	..	..	..
Other taxes	71	..	..	..	..	..	..	..	..	..
Custom duties collected for the EU	..	..	836	1 536	2 270	2 219	2 246	2 431	3 734	3 039
SRF Contributions collected for the EU	..	..	..	..	..	..	2 346	1 074	1 356	1 153
Taxes paid by EU civil servants	..	..	..	..	..	..	60	70	67	67
Taxes paid by EU civil servants: income taxes	..	..	..	..	..	..	31	35	36	36
Taxes paid by EU civil servants: compulsory social security contributions	..	..	..	..	..	..	30	35	31	31
Non-wastable tax credits against 1110	..	..	..	..	0	0	9 793	13 915	6 100	5 560
Tax expenditure component	..	..	..	..	..	- 109	8 615	12 250	4 201	3 850
Transfer component	..	..	..	..	..	109	1 178	1 665	1 899	1 711
Non-wastable tax credits against 1210	..	..	..	..	0	0	4 866	4 189	2 392	2 481
Tax expenditure component	..	..	..	..	..	..	0	0	0	0
Transfer component	..	..	..	..	..	..	4 866	4 189	2 392	2 481
Total tax revenue on cash basis	5 505	60 422	265 116	489 505	658 932	661 538	708 596	769 864	826 242	879 513
Total tax revenue on accrual basis	..	..	..	498 573	672 914	674 495	714 585	776 465	839 403	889 688
Additional taxes included in National Accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	..	-4 936	-5 848	-7 180	-10 210	-11 110	-11 386	-11 454
The tax for the urban solid waste disposal (TARSU)	..	..	..	-3 871	-4 486	-5 781	-8 657	-9 854	-9 893	-9 941
Other	..	..	..	-1 065	-1 362	-1 399	-1 553	-1 256	-1 493	-1 513
Difference in treatment of tax credits	..	..	..	0	0	- 109	8 615	12 250	4 201	3 850
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	432	536	533	728	870	810	840
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	..	494 069	667 602	667 739	713 718	778 475	833 028	882 924
Imputed social contributions	..	..	..	3 996	3 869	4 084	4 117	4 634	4 251	4 249
National Accounts: Taxes and all social contributions	..	..	..	498 065	671 471	671 823	717 835	783 109	837 279	887 173

.. Not available

The complete time series of tax revenue data for Italy is available at: <https://data-explorer.oecd.org/s/374>

Note: The tax year ends in December 31th.

As from 2000, revenues data are computed on accrual basis.

As from 1997, revenues data are based on data provided to the European Union as for the Treaty of Maastricht excessive deficit procedure.

Heading 6000: Regional Tax on Productive Activities (IRAP); it is a tax on the value of production therefore its taxable base is different from other groups tax bases.

Regarding the heading "Taxes excluded National Accounts" the item "Others" includes: tax on the public areas utilization and tax on the collection and disposal of waste water.

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

Table 5.20. Japan: Details of tax revenue, 1965-2023

Billion JPY

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	6 172	62 443	130 843	136 181	146 225	132 465	163 413	187 992	195 918	200 343
1000 Taxes on income, profits and capital gains of individuals and corporations	2 708	28 800	65 682	47 343	53 151	40 015	50 850	60 006	63 669	64 644
1100 Taxes on income, profits and capital gains of individuals	1 338	15 180	36 394	28 677	28 600	24 663	30 744	35 439	36 835	36 703
1110 Taxes on income and profits of individuals	1 338	15 180	36 394	28 677	28 600	24 663	30 744	35 439	36 835	36 703
Income tax	970	10 800	25 996	18 789	16 080	12 984	18 178	21 829	22 992	22 514
Prefectural inhabitants tax	123	1 415	3 675	3 621	5 008	4 699	5 254	5 054	5 039	5 262
Municipal inhabitants tax	220	2 890	6 475	6 044	7 294	6 795	2 072	8 332	8 544	8 692
Enterprise tax	25	75	249	223	218	184	5 240	224	260	234
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	1 370	13 620	29 288	18 666	24 550	15 352	20 106	24 567	26 834	27 942
1210 Taxes on income and profits of corporations	1 370	13 620	29 288	18 666	24 550	15 352	20 106	24 567	26 834	27 942
Corporation tax	927	8 923	18 384	11 747	14 744	8 968	10 832	13 643	14 940	15 861
Prefectural inhabitants tax	53	557	1 414	825	1 183	758	843	512	525	518
Municipal inhabitants tax	85	1 297	3 198	2 176	3 015	1 954	2 324	1 956	2 072	2 028
Enterprise tax	305	2 843	6 293	3 918	5 608	2 253	3 510	4 743	5 240	5 350
Local special corporate tax	0	0	0	0	0	1 420	2 081	0	0	0
Local corporate tax	0	0	0	0	0	0	516	1 881	1 888	2 014
Special corporate enterprise tax	..	..	0	0	0	0	0	1 832	2 169	2 171
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	1 344	18 178	34 613	47 968	53 325	54 461	64 464	73 702	75 528	78 335
2100 Social security contributions (SSC) by employees	446	6 393	13 895	19 830	21 975	22 687	27 139	31 461	32 237	33 632
2110 Social security contributions (SSC) by employees, payroll basis	..	..	13 895	19 830	21 975	22 687	27 139	31 461	32 237	33 632
2120 Social security contributions (SSC) by employees, income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	588	9 267	16 649	22 456	24 243	24 689	29 494	34 311	35 272	36 766
2210 Social security contributions (SSC) by employers, payroll basis	..	..	16 649	22 456	24 243	24 689	29 494	34 311	35 272	36 766
2220 Social security contributions (SSC) by employers, income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	107	2 518	4 069	5 683	7 108	7 085	7 832	7 930	8 019	7 936
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	4 069	5 683	7 108	7 085	7 832	7 930	8 019	7 936
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	203	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	498	5 114	12 296	14 294	13 138	12 878	13 400	14 779	15 414	16 330
4100 Recurrent taxes on immovable property	319	3 326	7 099	10 414	9 949	10 225	10 005	10 655	11 044	11 311
Prefectural property tax	4	8	15	11	14	5	2	8	4	5
Municipal property tax	296	2 784	6 023	9 041	8 729	8 961	8 755	9 322	9 666	9 896
City planning tax	19	469	942	1 318	1 202	1 256	1 244	1 326	1 374	1 410
Special landholding tax	0	65	118	43	4	3	3	0	0	0
Water and land utilization tax	0	0	0	0	0	0	0	0	0	0
Land value tax	0	0	0	1	0	0	0	0	0	0
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	44	441	1 918	1 782	1 503	1 250	1 968	2 770	2 969	3 566
4310 Estate and inheritance taxes	34	375	..	..	..	..	..	..	..	..
Inheritance tax	34	375	..	..	..	..	..	..	..	..
4320 Gift taxes	10	65	..	..	..	..	..	..	..	..
Tax on gifts	10	65	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4400 Taxes on financial and capital transactions	135	1 347	3 280	2 099	1 686	1 403	1 426	1 353	1 401	1 453
Bourse tax	3	15	41	0	0	0	0	0	0	0
Securities transaction	8	209	748	0	0	0	0	0	0	0
Bank of Japan note issue tax	0	0	0	0	0	0	0	0	0	0
Stamp revenues	83	841	1 894	1 532	1 202	1 024	1 050	961	982	1 012
Real property acquisition tax	41	282	596	567	485	379	377	392	418	441
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 620	10 200	17 917	26 227	26 256	24 730	34 286	39 010	40 827	40 537
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	1 544	8 822	15 647	23 180	23 241	22 160	31 871	36 409	38 149	37 864
5110 General taxes	0	0	5 778	12 350	12 841	12 675	22 400	28 059	29 494	29 355
5111 Value added taxes (VAT)	..	..	5 778	12 350	12 841	12 675	22 400	28 059	29 494	29 355
5112 Sales taxes	..	..	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	..	..	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 544	8 822	9 868	10 830	10 400	9 485	9 470	8 350	8 654	8 509
5121 Excises	1 062	6 674	8 637	9 837	9 374	8 622	8 351	7 398	7 582	7 533
Liquor tax	353	1 424	1 935	1 816	1 524	1 389	1 338	1 132	1 188	1 181
Sugar excises	29	43	0	0	0	0	0	0	0	0
Local gasoline tax	46	278	361	296	302	294	264	222	221	221
Gasoline tax	254	1 547	2 007	2 769	2 820	2 750	2 465	2 076	2 065	2 066
Liquefied petroleum gas tax	0	30	31	28	27	24	18	10	9	9
Aviation fuel tax	0	58	76	104	104	89	66	45	45	47
Commodity tax	138	1 038	5	0	0	0	0	0	0	0
Playing-card tax	1	1	0	0	0	0	0	0	0	0
Prefectural tobacco tax	44	229	361	282	278	256	153	142	150	151
Municipal tobacco tax	73	402	636	865	853	788	936	871	921	927
Timber delivery tax	3	3	0	0	0	0	0	0	0	0
Mineral product tax	2	5	3	2	2	2	2	2	2	2
Electricity and gas tax	54	386	0	0	0	0	0	0	0	0
Diesel oil tax	65	447	834	1 208	1 034	918	925	927	920	909
Vehicle acquisition tax	0	270	613	464	425	192	137	0	0	0
Promotion of power resources development tax	0	109	295	375	352	349	316	316	312	308
Petroleum and coal tax	0	404	487	489	513	502	630	636	663	597
Tobacco tax	0	0	996	876	925	908	954	906	957	959
Special tobacco tax	0	0	0	264	214	163	148	112	116	116
International tourist tax	..	..	0	0	0	0	0	2	13	40
5122 Profits of fiscal monopolies	179	808	0	0	0	0	0	0	0	0
Monopoly profits	179	808	..	..	..	..	..	..	..	..
5123 Customs and import duties	222	786	928	877	941	786	1 049	893	1 008	910
Customs duty	222	786	928	877	941	786	1 049	893	1 008	910
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	81	554	303	116	85	77	70	59	64	66
Travel tax	4	64	0	0	0	0	0	0	0	0
Admission tax	10	5	0	0	0	0	0	0	0	0
Local entertainment tax	10	74	0	0	0	0	0	0	0	0
Golf course utilization tax	0	0	90	81	60	55	48	44	45	44
Meal and lodging tax	56	398	0	0	0	0	0	0	0	0
Special local consumption tax	0	0	195	12	0	0	0	0	0	0
Bathing tax	1	13	18	23	25	22	23	14	19	22
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	76	1 378	2 270	3 047	3 015	2 570	2 416	2 601	2 678	2 673
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	69	1 358	2 250	3 027	2 993	2 548	2 393	2 580	2 657	2 652
Automobile tax	55	781	1 276	1 765	1 717	1 616	1 543	1 614	1 654	1 657
Light vehicle tax	13	43	88	125	164	178	200	294	310	317
Motor vehicle tonnage tax	0	527	881	1 134	1 110	753	649	671	692	677
Hunter licence tax	0	3	2	2	0	0	0	0	0	0
Hunting tax	0	3	2	1	2	2	1	1	1	1
Mine lot tax	1	1	1	1	0	0	0	0	0	0
5211 Recurrent taxes on motor vehicles, paid by households	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5212 Recurrent taxes on motor vehicles, paid by others	..	..	..	..	..	..	..	..	..	..
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	..	..	..	..	..	..	..	..	..	..
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	7	20	20	20	22	21	22	21	22	21
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	2	151	335	348	356	381	413	496	479	497
6100 Other taxes paid solely by business	0	139	288	324	313	330	361	397	398	404
Business office tax	..	139	288	324	313	330	361	397	398	404
6200 Other taxes paid by other than business, or unidentifiable	2	12	47	24	43	52	52	99	82	92
Taxes not in local tax law	2	12	47	24	43	52	52	63	74	87
Other	0	0	0	0	0	0	0	35	8	5
Total tax revenue on cash basis	6 172	62 443	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	130 843	136 181	146 225	132 465	163 413	187 992	195 918	200 343
Additional taxes included in national accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from national accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..
Capital transfer for uncollected revenue	..	..	..	..	..	..	..	..	..	..
Voluntary social security contributions	..	..	..	..	..	..	..	..	..	..
Miscellaneous differences	..	..	..	..	..	..	..	..	..	..
National accounts, taxes and actual social contributions	..	..	..	..	..	..	..	..	..	..
Imputed social contributions	..	..	..	..	..	..	..	..	..	..
National accounts, taxes and all social contributions	..	..	..	..	..	..	..	..	..	..

.. Not available

The complete time series of tax revenue data for Japan is available at: <https://data-explorer.oecd.org/s/375>

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

From 1990, data are on accrual basis.

The figures for different groups of taxes are reported on different reporting bases, namely: Social security contributions (heading 2000) : in principle accrual basis, Central government taxes : accrual basis (revenues accrued during the fiscal year plus cash receipts collected before the end of May (the end of April until 1977), Local government taxes : accrual basis (due to be paid during the fiscal year and cash receipts collected before the end of May).

The Japanese authorities take the view that the Enterprise tax (classified in 1100 and 1200) and the Mineral product tax (classified in 5121) should be classified in heading 6000 since under articles 72 and 519 of the Local Tax Law these taxes are regarded as levies on the business or mining activity itself.

Heading 2000 includes some unidentifiable voluntary contributions.

Heading 2300: Includes contributions to the National pension, National Health Insurance and the Farmer's pension fund. Contributions to the Farmer's pension fund are not available for the years before 1999.

Heading 4100: Municipal property tax, includes Prefectural property tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: Municipal tobacco tax, includes Prefectural tobacco tax from 1990 to 1994 because data is not available to provide a breakdown.

Heading 5121: In sub-item Petroleum and coal tax, the data before 2003 refer to petroleum tax.

Source: Tax Bureau, Ministry of Finance.

Table 5.21. Korea: Details of tax revenue, 1965-2023

Billion KRW

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	..	6 687	37 262	136 295	258 571	295 968	393 559	619 084	691 257	645 227
1000 Taxes on income, profits and capital gains of individuals and corporations	..	1 704	12 203	39 254	82 239	82 905	119 151	205 574	258 193	220 883
1100 Taxes on income, profits and capital gains of individuals	..	766	7 440	19 950	43 276	42 098	67 600	126 210	141 926	128 002
1110 Taxes on income and profits of individuals	..	766	6 327	18 569	31 984	33 935	55 744	89 503	109 693	110 446
Income tax	..	0	0	0	0	0	0	0	0	0
Dividends and interest income tax	..	0	0	0	4 682	4 425	4 561	6 863	6 785	9 269
Wages and salaries income tax	..	0	0	0	14 124	15 517	27 055	47 231	57 442	59 144
Other income tax	..	0	0	0	2 607	2 986	4 467	7 321	8 350	8 427
Global income tax	..	661	4 723	16 128	6 151	6 369	12 784	15 990	23 939	21 437
Defence tax on income tax	..	105	938	0	0	0	0	0	0	0
Education tax on income tax	..	0	325	0	0	0	0	0	0	0
Rural development tax on interest, bus. inc. & cap. gains relief	..	0	0	156	160	179	105	326	347	436
Inhabitant tax on income tax (local)	..	0	341	2 285	4 260	4 459	6 772	11 772	12 830	11 733
1120 Taxes on capital gains of individuals	..	0	1 113	1 381	11 292	8 163	11 856	36 707	32 233	17 556
Capital gains tax	1 113	1 381	11 292	8 163	11 856	36 707	32 233	17 556
1200 Taxes on income, profits and capital gains of corporations	..	738	4 757	19 271	38 963	40 807	51 551	79 364	116 267	92 881
1210 Taxes on income and profits of corporations	..	738	4 757	19 271	38 963	40 807	51 551	79 364	116 267	92 881
Corporation tax - withholding	677	8 577	8 360	9 095	12 317	14 928	16 586	20 043
Corporation tax - final returns	2 549	9 302	27 057	28 173	32 713	55 468	86 984	60 377
Defence tax on corporation tax	1 323	0	0	0	0	0	0	0
Inhabitant tax on corporation tax (local)	207	1 142	3 152	3 094	6 217	8 343	11 828	11 511
Rural development tax corporate income	0	251	394	445	304	625	869	950
Excess profit tax	..	0	0	0	0	0	0	0	0	0
1220 Taxes on capital gains of corporations	..	0	0	0	0	0	0	0	0	0
Capital gains tax
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	..	199	6	33	0	0	0	0	0	0
Business income tax	..	0	0	0	..	..	..	..	..	..
Real estate income tax	..	0	0	0	..	..	..	..	..	..
Defence tax on real estate & business income	..	0	0	0	..	..	..	..	..	..
Rural dev. tax on bus. inc. & cap. gains relief	..	0	0	30	..	..	..	..	..	..
Inhabitant tax before 1990 (local)	..	117	0	0	..	..	..	..	..	..
Farm land tax (local)	..	83	6	3	..	..	..	..	..	..
Inhabitant tax on farm land tax (local)	..	0	0	0	..	..	..	..	..	..
2000 Social security contributions (SSC)	..	73	3 760	22 759	53 588	69 090	104 693	162 209	176 747	188 692
2100 Social security contributions (SSC) by employees	..	0	1 464	8 578	21 773	28 213	44 281	70 297	77 530	83 637
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Unemployment assurance	..	0	0	598	1 164	1 358	3 076	5 159	6 061	6 962
National welfare pension fund	..	0	429	4 325	9 338	11 004	15 821	22 879	24 310	25 750
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	483	2 066	8 180	11 783	19 868	33 453	38 209	41 761
Teachers' pensions	..	0	86	279	581	868	1 125	1 818	1 837	1 886
Government employees pensions	..	0	406	1 144	2 202	2 878	3 876	6 302	6 409	6 561
Military personal pensions	..	0	60	166	308	322	515	686	704	717
2110 Social security contributions (SSC) by employees, payroll basis	8 578	21 773	28 213	44 281	70 297	77 530	83 637
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	..	73	1 694	9 409	23 557	30 856	47 846	72 773	80 600	87 208
Ind. works' insurance fund	..	73	550	1 876	4 431	4 632	6 062	7 498	8 195	8 989
Soldiers' annuity fund	..	0	0	0	0	0	0	0	0	0
Pneumoconiosis fund	..	0	0	0	0	0	0	0	0	0
Unemployment insurance	..	0	0	1 449	2 474	2 860	5 499	8 398	9 658	10 853
Veterans' relief fund	..	0	0	0	0	0	0	0	0	0
National welfare pension fund	..	0	430	4 340	9 383	11 052	15 895	22 879	24 310	25 750
Social benefit fund	..	0	0	0	0	0	0	0	0	0
Health Insurance	..	0	658	1 547	6 844	11 718	19 493	32 373	36 759	39 875
Teachers' pensions	..	0	56	197	425	594	897	1 625	1 678	1 741
Government employees pensions	..	0	0	0	0	0	0	0	0	0
2210 Social security contributions (SSC) by employers, payroll basis	9 409	23 557	30 856	47 846	72 773	80 600	87 208
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
2300 Social security contributions (SSC) by self-employed or non-employed	..	0	602	4 772	8 258	10 021	12 566	19 139	18 617	17 847
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	0	0	0	0	0	0	0	0
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	602	4 772	8 258	10 021	12 566	19 139	18 617	17 847
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	..	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	..	34	153	258	619	714	1 122	1 755	1 982	2 138
Workshop tax on workforce (local)	..	31	124	258	619	714	1 122	1 755	1 982	2 138
Vocational training promotion fund	..	3	29	0	0	0	0	0	0	0
4000 Taxes on property	..	537	4 389	16 846	33 109	33 516	48 625	93 263	82 065	74 308
4100 Recurrent taxes on immovable property	..	183	980	3 385	9 196	9 270	12 486	24 486	26 510	22 443
Property tax (local)	..	119	227	728	3 755	4 817	9 294	14 974	16 277	14 864
City planning tax on urban real estate (local)	..	51	244	815	1 883	2 465	0	0	0	0
Community facilities tax (local)	..	13	86	341	543	650	1 351	1 841	1 915	1 848
Tax on excessive land holdings (local)	..	0	1	0	0	0	0	0	0	0
Tax on aggregate land holdings (local)	..	0	400	1 282	5	0	0	0	0	0
Rural dev. tax on local agg. land holdings tax	..	0	0	81	1	0	0	0	0	0
Tax on excessively increased land value	..	0	0	0	0	0	0	0	0	0
Comprehensive real estate tax	..	0	0	0	2 414	1 029	1 399	6 130	6 799	4 597
Rural dev. tax on comprehensive real estate tax	..	0	0	0	483	208	267	1 172	1 300	908
4110 Recurrent taxes on immovable property of households	0	0	0	0	0	0	0	0
4120 Recurrent taxes on immovable property paid by agents other than households	22	138	112	101	175	369	219	226
Workshop tax on property (local)	22	138	112	101	175	369	219	226
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	..	12	354	989	2 842	3 076	5 044	15 006	14 594	14 634
4310 Estate and inheritance taxes	..	5	85	449	1 059	1 203	1 944	6 945	7 611	8 544
Inheritance tax	..	3	71	449	1 059	1 203	1 944	6 945	7 611	8 544
Defence tax on inheritance tax	..	2	14	0	0	0	0	0	0	0
4320 Gift taxes	..	7	269	540	1 783	1 873	3 100	8 061	6 983	6 090
Gift tax	..	7	225	540	1 783	1 873	3 100	8 061	6 983	6 090
Defence tax on gift tax	..	0	44	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	..	319	2 960	11 935	21 071	21 170	31 095	53 771	40 961	37 231
Registration tax (local)	..	122	1 378	4 528	7 254	7 370	1 831	2 155	1 896	2 018
Registration tax	..	0	0	0	0	0	0	0	0	0
Defence tax on registration tax	..	0	0	0	0	0	0	0	0	0
Rural dev. tax on local acquisition tax	..	0	0	246	627	632	969	1 343	1 179	916
Rural dev. tax on local registration tax	..	0	0	66	143	144	1	0	0	0
Securities transactions tax	..	0	224	2 736	3 469	3 667	4 670	10 256	6 303	6 080
Rural dev. tax on securities transaction tax	..	0	0	823	1 729	2 010	1 861	5 340	3 068	3 096
Acquisition tax (local)	..	163	1 165	3 148	7 261	6 825	20 810	33 717	27 716	24 324
Stamp tax	..	34	193	388	588	522	953	960	799	797
4500 Other non-recurrent taxes on property	..	22	95	537	0	0	0	0	0	0
Asset revaluation tax	..	22	95	537	..	..	..	..	..	..
4510 Other non-recurrent taxes on property on net wealth	0	0	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	0	0	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	4 190	16 497	52 271	80 861	99 769	110 326	143 100	156 778	146 091
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	..	4 114	16 024	50 023	78 414	96 573	103 254	134 745	149 448	138 811
5110 General taxes	..	1 471	6 964	23 212	40 942	51 800	60 162	89 022	105 558	98 448
5111 Value added taxes (VAT)	..	1 471	6 964	23 212	40 942	51 800	60 162	89 022	105 558	98 448
Value added tax	..	1 471	6 964	23 212	40 942	51 800	60 162	89 022	105 558	98 448
5112 Sales taxes	..	0	0	0	0	0	0	0	0	0
Business tax
5113 Turnover and other general taxes on goods and services	..	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	2 643	9 059	26 811	37 472	44 773	43 092	45 723	43 890	40 363

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5121 Excises	..	1 029	4 924	18 155	27 880	31 340	31 857	35 792	30 834	29 783
Commodity tax	..	0	0	0	0	0	0	0	0	0
Defence tax on commodity tax	..	0	0	0	0	0	0	0	0	0
Liquor tax	..	298	1 022	1 963	2 268	2 878	3 228	2 673	3 767	3 569
Defence tax on liquor tax	..	78	0	0	0	0	0	0	0	0
Education tax on liquor tax	..	0	81	516	580	724	808	608	865	822
Textile tax	..	0	0	0	0	0	0	0	0	0
Petroleum tax	..	0	0	0	0	0	0	0	0	0
Transport tax on petrol products	..	0	0	8 404	11 464	13 970	14 055	16 598	11 116	10 844
Education tax on transport tax	..	0	0	1 247	1 715	2 133	2 154	2 497	1 670	1 628
Electricity and gas tax	..	0	0	0	0	0	0	0	0	0
Special excise tax	..	583	1 912	2 985	5 161	5 066	8 001	9 364	9 318	8 821
Defence tax on special excise tax	..	70	337	0	0	0	0	0	0	0
Education tax on special excise tax	..	0	0	498	607	501	515	435	404	450
Rural development on special excise tax	..	0	0	37	54	24	61	59	64	64
Tobacco sales tax (local)	..	0	0	0	0	0	0	0	0	0
Tobacco consumption tax (local)	..	0	1 572	2 251	2 761	2 875	3 035	3 558	3 630	3 585
Motor fuel tax (local)	..	0	0	254	3 270	3 169	0	0	0	0
5122 Profits of fiscal monopolies	..	510	0	0	0	0	0	0	0	0
Monopoly profit	..	510	..	..	..	..	..	..	..	..
5123 Customs and import duties	..	1 014	3 692	5 936	7 690	11 046	8 907	8 629	10 794	7 813
Customs duties	..	762	2 765	5 800	7 411	10 666	8 495	8 227	10 324	7 288
Defence tax on customs duties	..	248	919	0	0	0	0	0	0	0
Special customs duties	..	0	0	0	0	0	0	0	0	0
Tonnage tax	..	0	0	0	0	0	0	0	0	0
Education tax on imports	..	0	7	99	234	336	390	388	452	501
Rural dev. tax on customs exemptions	..	0	0	37	45	44	22	14	18	24
Previous year receipts	..	4	0	0	0	0	0	0	0	0
5124 Taxes on exports	..	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	90	444	2 720	1 902	2 387	2 328	1 302	2 262	2 767
Telephone tax	..	50	262	1 457	0	0	0	0	0	0
Defence tax on telephone tax	..	33	0	0	0	0	0	0	0	0
Entertainment tax	..	0	0	0	0	0	0	0	0	0
Defence tax on entertainment tax	..	0	0	0	0	0	0	0	0	0
Entertainment tax (local)	..	0	0	0	0	0	0	0	0	0
Travel tax	..	0	0	0	0	0	0	0	0	0
Admission tax	..	0	0	0	0	0	0	0	0	0
Defence tax on admission tax	..	0	0	0	0	0	0	0	0	0
Education tax on banking & insurance	..	0	108	473	721	951	1 004	1 175	1 253	1 750
Horse race tax (local)	..	3	56	566	864	1 068	1 089	106	841	848
Rural dev. tax on horse race tax	..	0	0	84	165	215	235	21	168	169
Butchery tax (local)	..	5	18	51	52	58	0	0	0	0
Regional development tax (local)	..	0	0	89	100	95	0	0	0	0
5127 Other taxes on international trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	..	0	0	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	..	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	..	75	474	2 248	2 447	3 196	7 072	8 355	7 330	7 280
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	..	75	474	2 248	2 447	3 196	7 072	8 355	7 330	7 280
License tax (local)	..	18	48	241	77	76	0	0	0	0
Automobile tax (local)	..	57	426	2 007	2 370	3 120	7 072	8 355	7 330	7 280
5211 Recurrent taxes on motor vehicles, paid by households
5212 Recurrent taxes on motor vehicles, paid by others
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	150	259	4 907	8 155	9 974	9 642	13 183	15 492	13 115
6100 Other taxes paid solely by business	..	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
6200 Other taxes paid by other than business, or unidentifiable	..	150	259	4 907	8 155	9 974	9 642	13 183	15 492	13 115
Unallocable tax revenue	..	143	0	0	0	0	0	0	0	0
Previous year tax	..	0	213	1 474	2 965	4 449	3 435	5 147	7 316	5 700
Previous year tax (local)	..	6	47	474	672	654	392	437	656	405
Unallocable defence tax	..	0	0	- 3	0	0	0	0	0	0
Education tax on local taxes	..	0	0	2 962	4 518	4 871	5 815	7 599	7 520	7 010
Total tax revenue on cash basis	..	6 687	37 262	136 295	258 571	295 968	393 559	619 084	691 257	645 227
Total tax revenue on accrual basis
Additional taxes included in national accounts
Taxes excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National accounts, taxes and actual social contributions
Imputed social contributions
National accounts, taxes and all social contributions

.. Not available

The complete time series of tax revenue data for Korea is available at: <https://data-explorer.oecd.org/s/376>

Note: Year ending 31st December.

Data are on cash basis.

Heading 2000: From 1997 the contributions to the three funds (civil servant pension fund, private school teachers pension fund and medical insurance fund) are classified as security social contributions. The reasons for the change are that the contributions either became mandatory or the fund started to be managed by public authorities in that year, thereby meeting the OECD definition of social security contributions.

Heading 2200: From 2007, this includes long-term care insurance.

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

Table 5.22. Latvia: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	2 007	6 399	5 173	7 336	10 346	11 836	12 862
Total tax revenue exclusive of taxes collected for the EU	2 007	6 360	5 148	7 289	10 269	11 743	12 801
1000 Taxes on income, profits and capital gains	480	1 857	1 292	1 833	2 349	2 682	3 066
1100 Taxes on income, profits and capital gains of individuals	376	1 287	1 116	1 445	2 010	2 269	2 524
1110 On income and profits of individuals	376	1 287	1 116	1 445	2 010	2 269	2 524
Personal income tax	376	1 287	1 116	1 445	2 010	2 269	2 524
Solidarity tax	0	0	0	0	0	0	0
1120 On capital gains of individuals	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporates	105	570	175	389	340	413	542
1210 On profits of corporates	105	570	175	389	340	413	542
1220 On capital gains of corporates	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	669	1 774	1 553	2 030	3 192	3 610	4 072
2100 Employees SSC	165	477	386	583	928	1 083	1 200
2110 On a payroll basis of employees SSC	165	477	386	583	928	1 083	1 200
2120 On an income tax basis of employees SSC	0	0	0	0	0	0	0
2200 Employers SSC	503	1 285	1 159	1 435	2 222	2 475	2 816
2210 On a payroll basis of employers SSC	503	1 285	1 159	1 435	2 222	2 475	2 816
2220 On an income tax basis of employers SSC	0	0	0	0	0	0	0
2300 Self-employed or non-employed SSC	1	12	9	12	43	52	55
2310 On a payroll basis of self/non-employed SSC	1	12	9	12	43	52	55
2320 On an income tax basis of self/non-employed SSC	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC
3000 Taxes on payroll and workforce	0	4	3	3	3	3	3
Risk duty of business	4	3	3	3	3	3
4000 Taxes on property	76	195	157	249	296	294	293
4100 Recurrent taxes on immovable property	63	106	128	197	226	231	237
4110 Households recurrent taxes on immovable property	0	0	0	24	39	40	43
4120 Other than households recurrent taxes on immovable property	63	106	128	173	187	190	194
Tax on property	63	106	128	173	187	190	194
Tax on land	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual recurrent taxes on net wealth
4220 Corporate recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes	0	3	3	7	15	13	12
4310 Estate and inheritance taxes	3	3	7	15	13	12
Duty for legacies and donations	0	2	4	12	9	8
Stamp duty for transactions made in Land Register in relation to legacies and donations	1	0	1	1	1	1
Duty for consolidation of ownership and legal liens in Land Register anent legacies and donations	2	2	2	3	3	3
4320 Gift taxes	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	13	86	26	42	50	47	42
Duties on transactions with privatization vouchers	0	0	0	0	0	0	0
Stamp duty for transactions made in Land Register, which have been collected from juridical persons, except legacies and donations	0	1	1	1	1	1	1
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from juridical persons, except legacies and donations	4	27	13	18	21	21	18
Stamp duty for transactions made in Land Register, which have been collected from physical persons, except legacies and donations	1	8	1	2	2	2	2
Duty for consolidation of ownership and legal liens in Land Register, which have been collected from physical persons, except legacies and donations	7	51	11	20	26	23	21
4500 Non-recurrent taxes on property	0	0	0	3	5	4	2
4510 Non-recurrent taxes on net wealth	0	0	0	0
4520 Non-recurrent taxes on property other than net wealth	3	5	4	2
4520 The payment made by a foreigner before receiving temporary residence permit	3	5	4	2

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	0	0	0	0
5000 Taxes on goods and services	782	2 569	2 168	3 221	4 505	5 246	5 427
5100 Taxes on production, sale, transfer, etc	752	2 513	2 042	3 070	4 254	4 974	5 074
5110 General taxes on goods and services	476	1 753	1 311	2 147	3 016	3 670	3 772
5111 Value added taxes	476	1 727	1 212	1 893	2 899	3 653	3 772
5112 Sales tax	0	0	0	31	0	0	0
Subsidised electricity tax	31	..	..	..
5113 Other (than value added and sales tax)	0	27	99	223	118	18	0
Mandatory procurement public service obligation fee	27	99	223	118	18	..
5120 Taxes on specific goods and services	276	759	731	922	1 237	1 304	1 302
5121 Excises	232	654	659	810	1 113	1 142	1 161
Excise duty on alcoholic beverages	63	127	111	128	195	208	204
Excise duty on wine	5	7	9	11	21	22	22
Excise duty on fermented beverages	0	4	3	3	9	9	8
Excise duty on intermediate products (the absolute alcohol content up to 15 per cent by volume)	1	1	1	2	5	6	6
Excise duty on intermediate products (the absolute alcohol content from 15 to 22 per cent by volume)	1	1	1	2	4	4	3
Excise duty on other alcoholic drinks (ethyl alcohol)	55	114	96	110	155	167	164
Excise duty on beer	4	15	25	27	52	52	49
Excise duty on oil products	124	359	360	428	579	565	584
Excise duty on tobacco	27	92	130	178	241	262	267
Excise duty on cigarettes	26	91	127	172	219	238	238
Excise duty on cigars and cigarillos	0	0	2	2	3	3	3
Excise duty on smoking tobacco	0	0	1	3	9	9	9
Excise duty on heated tobacco	0	0	0	0	10	12	17
Excise duty on coffee, non alcoholic beverages, refill liquids for electronic cigarettes and tobacco substitute products	6	8	13	14	22	33	38
Excise duty on non alcoholic beverages	2	4	5	7	9	14	14
Excise duty on liquids used in e-cigarettes	0	0	0	0	3	8	11
Excise duty on tobacco substitutes	0	0	0	0	1	2	3
Excise duty on coffee	4	4	7	7	9	9	9
Excise duty on natural gas	0	0	1	20	19	13	12
Excise duty on cars and motorcycles / Tax on cars and motorcycles	8	24	5	11	0	0	0
Tax on electricity	0	1	1	2	5	5	5
Excise duty of imported goods for omission for free turnover	0	28	14	3	1	4	2
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	21	39	25	40	72	87	57
Customs duties	21	37	25	40	72	87	57
Levies on imported agricultural products	0	2	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	24	67	47	72	53	74	85
Taxes on lotteries and gambling	7	42	22	32	20	40	48
Financial stability fee	0	0	0	4	8	7	9
Passenger departure duty	3	0	0	0	0	0	0
Other special target State duties	14	1	1	0	1	1	1
Mortgage Borrower Protection Fee	0	0	0	0	0	0	0
Contributions to the EU Single Resolution Fund	0	0	0	8	5	5	4
Contributions to the fund for the protection of the insured	0	1	1	1	0	0	0
Municipal fee for hosting visitors and tourists in Riga	0	0	0	0	0	0	2
Contributions to the deposit guarantee fund	0	22	24	28	20	22	22
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	30	57	126	152	251	272	353
5210 Recurrent taxes on use of goods and perform activities	30	57	73	141	188	210	269
5211 Recurrent taxes paid by households: motor vehicles	12	16	34	54	68	70	71
Vehicle tax for vehicles which have been registered on physical persons	0	0	0	54	68	70	71

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Annual vehicle duty for vehicles which have been registered on physical persons	12	16	34	0	0	0	0
5212 Recurrent taxes paid by others: motor vehicles	0	20	22	46	54	54	57
Tax on cars belonging to enterprises	0	0	20	23	22	25
Vehicle tax for vehicles which have been registered on judicial persons	0	0	26	32	31	32
Annual vehicle duty for vehicles which have been registered on judicial persons	20	22	0	0	0	0
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	18	21	17	42	66	86	141
Duty for keeping animals	0	0	0	0	0	0	0
Income from lease of reservoirs and fishing rights and non-production use of fishing rights (fishing cards)	0	0	0	1	1	1	1
Business and professional licences	3	6	4	19	21	30	78
State duties and payments for issue of special permits (licences) and registration of documents that commensurate correspondence of professional qualification	1	0	0	0	0	0	0
Lottery and gambling state duty	1	4	2	2	4	4	3
Gambling equipment marking duty	0	1	1	0	0	0	0
Payment for rental of commercial fishing rights	0	0	0	1	0	0	0
Lottery of goods and services organization duty	0	0	0	0	0	0	0
State duty for using numerative rights	0	0	0	0	0	0	1
State duty for keeping oil products' security reserves	0	0	0	16	16	25	74
Tax on natural resources	15	15	12	22	44	54	62
5220 Non-recurrent taxes on use of goods and perform activities	0	0	53	10	63	62	84
Revenue from state-owned greenhouse gas emission unit trade	53	0	0	0	0
Payment for emission quota trading	0	10	63	62	84
The fee for the appeal of procurement	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other taxes not solely paid by business
Customs duties collected for the EU	37	25	40	72	87	57
SRF Contributions collected for the EU	8	5	5	4
Total tax revenue on cash basis
Total tax revenue on accrual basis	2 007	6 399	5 173	7 336	10 346	11 836	12 862
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	2 007	6 399	5 173	7 337	10 346	11 836	12 862
Imputed social contributions	12	51	37	81	142	167	190
National Accounts: Taxes and all social contributions	2 020	6 450	5 210	7 418	10 488	12 003	13 052

.. Not available

The complete time series of tax revenue data for Latvia is available at: <https://data-explorer.oecd.org/s/377>

Note: Year ending 31st December.

Data on accrual basis.

Source: Ministry of Finance.

Table 5.23. Lithuania: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	4 154	8 730	8 005	10 899	18 169	21 439	23 709
Total tax revenue exclusive of taxes collected for the EU	4 154	8 656	7 951	10 789	17 996	21 232	23 582
1000 Taxes on income, profits and capital gains	1 111	2 625	1 281	2 013	5 375	6 678	7 695
1100 Taxes on income, profits and capital gains of individuals	1 020	1 891	1 005	1 439	4 215	5 105	5 710
1110 On income and profits of individuals	1 020	1 810	972	1 390	4 025	4 984	5 588
Tax on payroll and workforce	950	1 628	793	1 148	3 567	4 391	4 916
Tax on income from individual activities	40	81	36	55	167	189	194
Tax on capital income	31	102	143	187	291	405	479
1120 On capital gains of individuals	0	81	33	50	190	121	121
1200 Taxes on income, profits and capital gains of corporates	90	734	276	574	1 161	1 573	1 985
1210 On profits of corporates	90	734	276	574	1 161	1 573	1 985
1220 On capital gains of corporates	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	1 362	2 643	3 319	4 371	5 750	6 656	7 527
2100 Employees SSC	107	233	658	892	4 367	5 091	5 814
2110 On a payroll basis of employees SSC	107	233	658	892	4 367	5 091	5 814
2120 On an income tax basis of employees SSC	0	0	0	0	0	0	0
2200 Employers SSC	1 119	2 180	2 118	2 930	421	503	573
2210 On a payroll basis of employers SSC	1 119	2 180	2 118	2 930	421	503	573
2220 On an income tax basis of employers SSC	0	0	0	0	0	0	0
2300 Self-employed or non-employed SSC	135	230	544	549	962	1 062	1 140
2310 On a payroll basis of self/non-employed SSC	135	230	544	549	962	1 062	1 140
2320 On an income tax basis of self/non-employed SSC	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	62	83	103	126	166	194	220
4100 Recurrent taxes on immovable property	61	82	102	125	164	191	216
4110 Households recurrent taxes on immovable property	3	6	7	17	45	49	65
4120 Other than households recurrent taxes on immovable property	58	76	95	108	119	142	151
Tax on land from corporations	3	8	9	10	7	6	10
Tax on immovable property	55	69	86	98	112	136	142
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Individual recurrent taxes on net wealth
4220 Corporate recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes	1	2	1	1	3	3	4
4310 Estate and inheritance taxes	1	2	1	1	3	3	4
4320 Gift taxes	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	0	0
4500 Non-recurrent taxes on property	0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth
4520 Non-recurrent taxes on property other than net wealth
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	0	0	0	0
5000 Taxes on goods and services	1 619	3 378	3 302	4 388	6 878	7 911	8 268
5100 Taxes on production, sale, transfer, etc	1 556	3 298	3 219	4 297	6 649	7 664	7 957
5110 General taxes on goods and services	1 086	2 339	2 183	2 913	4 719	5 693	5 960
5111 Value added taxes	1 005	2 330	2 180	2 889	4 688	5 644	5 911
5112 Sales tax	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)	81	8	3	24	31	49	50
Deductions from revenue according to the RoL on the financing of road maintenance and development	81	0	0	0	0	0	0
Deductions from revenue according to the RoL Forestry Law	0	0	0	24	31	49	50
Turnover tax on goods	0	0	0	0	0	0	0
Deductions from Ignalina nuclear power plant income generated by sales of electricity	0	8	3	0	0	0	0
Turnover tax on publications of erotic and violent nature	0	0	0	0	0	0	0
Turnover tax on motor cars	0	0	0	0	0	0	0
Turnover tax on goods containing ethyl	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5120 Taxes on specific goods and services	470	960	1 036	1 384	1 931	1 971	1 997
5121 Excises	428	835	903	1 165	1 675	1 657	1 736
Alcoholic beverages	10	2	10	6	16	8	6
Manufactured tobacco	41	121	170	270	329	348	376
Oil and other oil products	230	451	487	619	915	872	908
Electricity	2	0	3	4	2	2	2
Luxury cars	1	0	0	0	0	0	0
Sugar	25	13	1	1	0	0	0
Other former minor excises	5	0	0	0	0	0	0
Wine and sparkling wine	6	23	30	36	56	59	62
Beer	24	38	44	50	85	96	101
Other alcoholic beverages	84	186	158	179	271	272	281
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	41	61	53	99	167	199	121
Taxes on international trades and transactions	41	0	0	0	0	0	0
Imported sugar tax	0	0	0	0	0	0	0
Custom duties collected for the EU	0	61	53	99	167	199	121
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	0	64	80	120	89	115	140
Tax on lotteries and gambling	9	8	15	24	41	67
Contributions to the Guarantee Fund	11	5	16	0	0	0
Deposit and investment insurance tax	43	48	56	20	26	35
Resolution Fund	0	0	10	6	7	6
Other taxes on specific services	0	19	23	39	40	32
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	64	80	83	91	229	247	311
5210 Recurrent taxes on use of goods and perform activities	64	80	83	91	229	247	311
5211 Recurrent taxes paid by households: motor vehicles	0	0	0	0	0	0	0
5212 Recurrent taxes paid by others: motor vehicles	7	30	13	32	68	68	77
Car registration taxes	0	0	0	15	47	47	54
Conveyance taxes	7	30	13	17	21	21	23
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	57	50	70	59	160	179	234
Pollution taxes	6	18	7	31	109	119	151
Payments by households for licences (not for business purposes)	5	3	6	2	2	3	3
Tax on market place	2	0	0	0	0	0	0
State - imposed fees and charges	34	22	44	5	7	9	9
Other taxes on production	10	6	13	22	42	48	70
5220 Non-recurrent taxes on use of goods and perform activities	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	0	0	0	0	0	0	0
6100 Paid solely by business
6200 Other taxes not solely paid by business
Customs duties collected for the EU	74	54	100	167	199	121
SRF Contributions collected for the EU	10	6	7	6
Total tax revenue on cash basis
Total tax revenue on accrual basis	4 154	8 730	8 005	10 899	18 169	21 439	23 709
Additional taxes included in National Accounts	0	0	0	0	0	0	0
Taxes excluded from National Accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	- 39	- 9	- 47	- 35	- 30	- 35	- 35
Voluntary social security contributions	0	2	2	2	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	4 115	8 723	7 960	10 866	18 139	21 404	23 674
Imputed social contributions	3	91	103	116	183	215	257
National Accounts: Taxes and all social contributions	4 118	8 814	8 063	10 983	18 322	21 619	23 931

.. Not available

The complete time series of tax revenue data for Lithuania is available at: <https://data-explorer.oecd.org/s/378>

Note: Year ending 31st December.

Data on an accrual basis.

Source: Ministry of Finance.

Table 5.24. Luxembourg: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	266	1 543	3 671	8 510	13 456	15 117	18 830	27 952	30 108	32 703
Total tax revenue exclusive of taxes collected for the EU	..	..	3 654	8 482	13 432	15 099	18 777	27 685	29 764	32 439
1000 Taxes on income, profits and capital gains	95	667	1 476	3 106	4 654	5 467	7 011	10 596	11 443	13 142
1100 Taxes on income, profits and capital gains of individuals	66	417	884	1 573	2 677	3 156	4 716	7 318	8 028	9 179
1110 On income and profits of individuals	66	417	884	1 573	2 677	3 156	4 716	7 318	8 028	9 179
Personal income tax - fixed by assessment	27	106	184	258	389	540	721	1 023	1 171	1 298
Tax on wages and salaries	36	287	601	1 177	1 909	2 136	3 227	4 932	5 568	6 278
Withholding tax on income from capital	2	11	52	88	188	315	313	817	694	817
Special tax on company directors fees	1	2	5	11	20	26	44	59	64	74
Tax on certain income of non-residents	0	1	1	2	1	1	1	1	1	1
Supplementary solidarity income tax	0	10	41	37	59	74	305	462	503	574
Tax withheld on savings income (non-residents)	0	0	0	0	51	33	0	0	0	0
Withholding tax on interest	0	0	0	0	60	31	20	18	21	130
Crisis Tax	0	0	0	0	0	0	0	0	0	0
Temporary budgetary balance tax	0	0	0	0	0	0	85	1	0	0
Tax withheld on contributions to a registered supplementary pension plan for self-employed persons	..	..	0	0	0	0	0	6	6	6
1120 On capital gains of individuals	0	0	0	0	0	0	0	0	0	0
Tax on betting gains	..	..	..	..	..	..	..	..	..	..
1200 Taxes on income, profits and capital gains of corporates	29	250	592	1 533	1 977	2 311	2 295	3 277	3 415	3 963
1210 On profits of corporates	29	250	592	1 533	1 977	2 311	2 295	3 277	3 415	3 963
Corporation tax	18	168	376	1 031	1 381	1 646	1 569	2 096	2 244	2 476
Real estate levy	..	..	0	0	0	0	0	4	8	2
Supplementary solidarity corporation tax	0	2	8	43	58	61	120	161	163	189
Trade tax	0	80	209	460	538	603	606	1 016	1 001	1 295
1220 On capital gains of corporates	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	86	443	1 011	2 224	3 710	4 387	5 548	7 654	8 302	9 152
2100 Employees SSC	32	175	388	993	1 691	2 017	2 498	3 532	3 844	4 236
2110 On a payroll basis of employees SSC	..	175	388	993	1 691	2 017	2 498	3 532	3 844	4 236
2120 On an income tax basis of employees SSC	..	0	0	0	0	0	0	0	0	0
2200 Employers SSC	49	243	494	964	1 580	1 888	2 335	3 149	3 419	3 753
2210 On a payroll basis of employers SSC	..	243	494	964	1 580	1 888	2 335	3 149	3 419	3 753
2220 On an income tax basis of employers SSC	..	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed SSC	5	25	129	266	438	482	715	974	1 039	1 163
2310 On a payroll basis of self/non-employed SSC	..	25	129	266	438	482	715	974	1 039	1 163
2320 On an income tax basis of self/non-employed SSC	..	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300 SSC	0	0	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	2	10	0	0	0	0	0	0	0	0
Payroll tax	2	10	..	..	..	..	..	..	..	..
4000 Taxes on property	16	87	309	910	1 294	1 062	1 715	2 912	2 865	2 807
4100 Recurrent taxes on immovable property	4	9	14	21	27	29	36	41	44	45
Taxes on ownership of lands and buildings	4	9	14	21	27	29	36	41	44	45
4110 Households recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4120 Other than households recurrent taxes on immovable property	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	7	44	172	633	878	831	1 318	2 129	2 101	2 315
4210 Individual recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
Wealth tax	..	..	..	..	..	..	..	..	..	..
4220 Corporate recurrent taxes on net wealth	7	44	172	633	878	831	1 318	2 129	2 101	2 315
Wealth tax	2	15	58	152	172	208	385	796	876	1 098
Holding tax	3	29	114	481	706	622	933	1 333	1 225	1 217
4300 Estate, inheritance and gift taxes	1	5	11	23	47	50	74	118	145	141
4310 Estate and inheritance taxes	1	5	11	23	47	50	74	118	145	141
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	4	30	112	232	343	152	287	624	574	307
Registration taxes	4	26	94	208	288	116	221	497	457	234

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Mortgage taxes	1	3	9	12	29	21	39	79	83	42
Stamp duties	0	2	2	5	7	5	8	9	9	8
Tax on construction in dense sectors	0	0	0	0	1	1	2	4	2	2
Tax on sale of real estate	0	0	6	7	17	8	16	34	22	19
Mortgage tax on salaries	0	0	1	1	1	1	1	1	1	1
Tax on secondary residence	0	0	0	0	0	1	0	0	0	0
Building permits	0	0	0	0	0	0	0	0	0	0
Infrastructure tax	0	0	0	0	0	0	0	0	0	0
Authorization taxes on oil tanks	0	0	0	0	0	0	0	0	0	0
4500 Non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Non-recurrent taxes on property other than net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property except 4100 and 4200	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	66	336	868	2 260	3 784	4 180	4 528	6 760	7 468	7577
5100 Taxes on production, sale, transfer, etc	62	327	848	2 229	3 709	4 105	4 442	6 662	7 374	7477
5110 General taxes on goods and services	33	179	443	1 127	2 231	2 616	2 946	4 432	5 075	5032
5111 Value added taxes	0	179	443	1 127	2 231	2 616	2 946	4 432	5 075	5032
VAT Own resources	..	18	75	92	50	41	45	63	87	129
5112 Sales tax	0	0	0	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)	33	0	0	0	0	0	0	0	0	0
Turnover tax	33	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	30	148	404	1 103	1 478	1 489	1 496	2 230	2 299	2445
5121 Excises	26	134	365	1 036	1 394	1 401	1 374	1 787	1 811	2011
Excise duties on mineral oils	1	1	10	100	135	145	184	183	114	158
Tax on the consumption of national alcoholic beverages and spirits	1	5	19	20	21	20	28	50	53	54
Excise duties on tobacco (part on national production)	..	0	8	24	66	70	81	207	245	332
Autonomous excise duties on mineral oils	..	76	173	414	559	536	495	449	405	402
Excise duties on tobacco	..	40	141	407	418	422	394	562	647	694
Supplementary tax on fuels	..	0	0	59	145	132	117	114	109	115
Tax on control of domestic fuel	..	0	0	2	3	3	2	2	2	2
Excise duty on liquefied petroleum	..	0	0	0	0	0	0	0	0	0
Excise duty on benzol	..	0	0	1	1	1	1	1	1	1
Excise duties on imported alcoholic beverages	..	3	5	5	6	5	8	14	14	15
Excise duties on beers (part on national production)	..	4	2	3	4	4	5	4	4	4
Excise duty on fermented fruit beverages	..	2	3	0	0	0	0	0	0	0
Excise duties on fermented sparkling beverages	..	0	1	0	0	0	0	0	0	0
Excise duty on sugar	..	0	1	0	0	0	0	0	0	0
U.E.B.L. excises adjustment	..	..	0	0	0	0	0	0	0	0
Excise duties on nationally produced alcoholic beverages	..	1	1	0	0	0	0	0	0	0
Excise duty on Kyoto	..	0	0	0	37	62	58	1	0	0
Excise duty on alcopops	..	0	0	0	0	0	0	0	0	0
CO2 tax	..	0	0	0	0	0	0	201	217	237
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	1	5	11	27	24	18	23	21	21	20
Levies on imported agricultural products	1	0	0	0	1	0	0	0	0	0
Customs duty	0	0	0	0	0	0	0	0	0	0
Customs duty + mobiles + C.E.C.A. + anti-dumping	0	4	11	27	23	18	23	20	21	20
Agricultural compensatory amounts	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2	6	22	39	60	69	98	422	467	413
Tax on betting stakes	0	0	0	0	0	0	0	0	0	0
Tax on insurance	1	5	15	23	32	40	46	72	62	91
Tax on transport	1	0	0	0	0	0	0	0	0	0
Tourist tax	0	0	1	1	2	2	3	1	3	4
Tax on national lottery	0	0	3	4	3	3	0	0	0	0
Tax on casino gambling	0	0	3	9	21	23	19	21	20	24
Entertainment tax	0	1	1	2	2	1	2	0	1	1
Tax on bank notes	0	0	0	0	0	0	0	0	0	0
Contributions to FGDL	0	0	0	0	0	0	0	75	52	43
Contributions to FRL	..	..	0	0	0	0	29	246	323	243
Special tax for insurers in the interest of the rescue service	0	0	0	0	0	0	0	6	5	6
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	0	0	0	0	0	0	0	0
5128 Other taxes not included within 5121 to 5127 inclusive	0	4	6	1	0	1	1	0	0	0
C.E.C.A.	..	3	4	0	0	0	0	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Co-responsibility tax on milk	..	1	2	1	0	1	1	..	..	..
Co-responsibility tax on cereals	..	0	0	0	0	0	0	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	3	9	20	30	75	75	86	98	94	100
5210 Recurrent taxes on use of goods and perform activities	3	8	18	28	68	68	71	71	71	72
5211 Recurrent taxes paid by households: motor vehicles	2	4	9	16	39	39	41	41	41	41
5212 Recurrent taxes paid by others: motor vehicles	1	4	7	11	26	26	28	28	28	28
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	0	0	1	2	2	3	3	3	3	3
Tax on licenced premises	0	0	0	0	1	1	1	1	1	1
Ship registration tax	0	0	0	1	1	1	1	1	1	1
Dog tax	0	0	1	1	1	1	1	1	1	1
Tax on ships	0	0	0	0	0	0	0	0	0	0
Tax on peddling	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods and perform activities	0	0	2	2	7	7	15	27	23	28
Emission permits	..	..	0	0	0	0	7	17	14	19
Car registration taxes	..	..	2	2	7	7	8	9	9	10
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	0	0	7	11	14	22	28	29	29	25
6100 Paid solely by business	..	0	6	11	13	16	28	29	29	25
Supplementary tax on electricity	..	0	0	2	2	2	2	2	2	2
Tax on distribution of electricity	..	0	3	4	1	1	1	1	1	1
Tax on production of electricity	..	0	2	2	1	1	0	4	2	0
Tax on natural gas consumption	..	0	0	0	3	4	4	4	5	4
Tax on enterprise register	..	0	1	1	0	0	0	0	0	0
Tax concerning foreign affair departments	..	0	0	0	2	5	4	6	6	6
Chancery stamps	..	0	1	2	4	3	1	1	1	1
VAT reclassified as tax on production	..	0	0	1	1	1	1	2	2	2
Under-compensation of VAT (flat rate system)	..	0	2	0	0	0	0	0	0	0
Tax on water	..	0	0	0	0	5	15	8	10	8
6200 Other taxes not solely paid by business	..	0	0	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	11	27	23	18	23	20	21	20
SRF Contributions collected for the EU	..	..	..	..	..	..	29	246	323	243
Taxes and compulsory social security contributions paid by EU civil servants	..	..	56	82	243	207	228	318	333	352
Taxes paid by EU civil servants: income taxes	..	..	37	55	103	112	125	177	186	197
Taxes paid by EU civil servants: compulsory social security contributions	..	..	20	27	140	95	103	142	148	156
Non-wastable tax credits against 1110	..	..	..	..	..	..	198	184	445	636
Tax expenditure component	..	..	..	..	..	..	..	..	..	..
Transfer component	..	..	..	..	..	..	..	..	..	..
Total tax revenue on cash basis	266	1 543	3 722	8 612	13 385	14 746	19 087	27 890	30 315	32 597
Total tax revenue on accrual basis	..	..	3 671	8 510	13 456	15 117	18 830	27 952	30 108	32 703
Additional taxes included in National Accounts	..	..	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	0	0	0	0	- 1	0	- 39	- 14
Voluntary social security contributions	..	..	4	18	18	28	38	58	67	78
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	3 675	8 528	13 474	15 146	18 867	28 009	30 136	32 767
Imputed social contributions	..	..	267	288	429	505	669	891	947	1 018
National Accounts: Taxes and all social contributions	..	..	3 941	8 816	13 903	15 651	19 536	28 900	31 083	33 785

.. Not available

The complete time series of tax revenue data for Luxembourg is available at: <https://data-explorer.oecd.org/s/379>

Note: The civil year ends December 31st.

Data are on an accrual basis.

Under the heading 2000, the difference between the total social security contributions and those collected by the social security parastatals corresponds to the levy for realignment of pensions operated on the remuneration and pensions of employees and former agents of P&T and BCEE; one of these establishments belonging to the "non-corporate and quasi-corporate sector" and the other to the "credit institutions sector".

Compulsory social security contributions paid by EU civil servants include imputed social security contributions.

Source: General account of the State.

Table 5.25. Mexico: Details of tax revenue, 1965-2023

Million MXN

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	..	771	102 005	767 216	1 382 103	1 716 243	2 953 480	4 452 360	4 948 321	5 648 160
1000 Taxes on income, profits and capital gains of individuals and corporations	..	230	34 673	276 548	554 099	683 604	1 230 555	1 903 047	2 280 791	2 514 390
1100 Taxes on income, profits and capital gains of individuals	238 938	313 473	609 384	938 623	1 066 965	1 190 186
Tax on income of individuals	238 938	313 473	609 384	938 623	1 066 965	1 190 186
1110 Taxes on income and profits of individuals
1120 Taxes on capital gains of individuals
1200 Taxes on income, profits and capital gains of corporations	217 790	246 745	592 443	898 767	1 136 636	1 243 430
Tax on income of corporations	217 790	246 745	592 443	898 767	1 136 636	1 243 430
1210 Taxes on income and profits of corporations
1220 Taxes on capital gains of corporations
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	..	230	34 673	276 548	97 370	123 386	28 728	65 657	77 190	80 774
Tax on income of other individuals and corporations	244 841	54 785	66 937	36 268	58 306	70 239	73 615
Tax on asset	13 913	15 670	- 625	- 502	- 380	31	- 153
Credit on salary	17 794	23 177	9 708	993	512	107	175
Oil yields tax	0	3 738	2 296	0	0	0	0
IETU	0	0	45 069	- 11 777	200	- 346	- 23
Imposed by Activity Exploration and extraction of hydrocarbon	0	0	0	3 746	7 019	7 160	7 160
2000 Social security contributions (SSC)	..	109	17 165	138 223	236 727	277 459	409 249	612 175	681 672	761 511
2100 Social security contributions (SSC) by employees
2110 Social security contributions (SSC) by employees, payroll basis
2120 Social security contributions (SSC) by employees, income tax basis
2200 Social security contributions (SSC) by employers
2210 Social security contributions (SSC) by employers, payroll basis
2220 Social security contributions (SSC) by employers, income tax basis
2300 Social security contributions (SSC) by self-employed or non-employed
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	..	109	17 165	138 223	236 727	277 459	409 249	612 175	681 672	761 511
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	138 223	236 727	277 459	409 249	612 175	681 672	761 511
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	..	8	1 797	11 217	28 071	36 911	70 221	116 910	141 161	170 288
Substitute tax on salary	0	0	0	0	0	0	0
Payroll tax	11 101	20 277	27 813	69 866	115 974	139 977	168 894
Tax on remuneration to the personal work	65	7 578	8 841	152	579	837	989
Tax on professions and fees	36	68	71	106	235	263	320
Tax on operations by contract	15	148	186	96	121	84	85
4000 Taxes on property	..	15	1 914	13 964	33 161	38 955	57 673	90 206	105 246	111 973
4100 Recurrent taxes on immovable property	..	10	1 036	9 948	19 425	25 724	37 961	56 148	64 904	70 210
4110 Recurrent taxes on immovable property of households	..	0	0	0	0	0	0	0	0	0
4120 Recurrent taxes on immovable property paid by agents other than households	..	10	1 036	9 948	19 425	25 724	37 961	56 148	64 904	70 210
Property tax	9 948	19 425	25 724	37 961	56 148	64 904	70 210
4200 Recurrent taxes on net wealth	..	0	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	..	0	8	0	0	0	0	0	0	0
4310 Estate and inheritance taxes	8	..	..	..	..	..	..	..
4320 Gift taxes	0	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	5	870	4 017	13 736	13 231	19 712	34 058	40 342	41 763
Alienation of immovable property	1 763	1 076	1 122	1 595	2 486	2 837	2 906
Transfer of ownership of real estate	2 236	8 147	5 027	6 671	11 394	16 706	15 043
Purchasing property	18	4 513	7 082	11 447	20 177	20 799	23 814

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4500 Other non-recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth
4520 Other non-recurrent taxes on property other than on net wealth
4600 Other recurrent taxes on property	..	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	..	395	44 837	319 613	513 140	651 915	1 141 170	1 647 927	1 623 605	1 983 114
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	..	388	44 171	310 326	491 928	630 123	1 120 610	1 630 616	1 606 144	1 963 389
5110 General taxes	..	121	26 635	189 606	409 013	504 509	707 213	1 123 699	1 221 803	1 366 583
5111 Value added taxes (VAT)	..	120	26 635	189 606	409 013	504 509	707 213	1 123 699	1 221 803	1 366 583
5112 Sales taxes	..	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	..	1	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	..	265	17 519	120 720	82 915	125 614	413 397	506 917	384 341	596 806
5121 Excises	..	45	10 072	86 163	47 008	86 098	361 538	410 450	259 306	464 008
Special tax on production and services on tobacco	8 083	20 069	26 925	36 891	45 657	47 948	48 156
Special tax on production and services on alcohol and beer	7 250	21 463	25 152	43 014	57 395	68 050	73 687
Special tax on production and services on sugar-sweetened beverages	0	0	0	21 402	30 478	34 247	37 963
Special tax on production and services on no staple foods with high caloric density	0	0	0	0	15 926	25 590	30 333	35 140
Other special tax on production and services	0	66 211	0	29 349	237 061	240 034	63 668	250 156
Tax on new automobiles	0	4 619	5 476	4 671	7 244	11 296	15 060	18 906
Tax on luxury goods and services	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	..	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	..	45	6 998	33 285	33 344	26 602	45 366	77 236	95 901	102 735
Step customs officer	423	1 156	2 071	1 270	1 697	2 229	2 025
Import taxes	32 861	32 188	24 531	44 096	75 539	93 672	100 710
5124 Taxes on exports	..	2	75	4	3	0	1	0	0	0
Tax on exports	4	3	0	1	0	0	0
5125 Taxes on investment goods	..	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	..	8	132	1 042	2 146	10 958	1 763	9 265	13 863	18 146
IDE	..	8	..	0	0	8 022	- 3 323	- 135	- 152	- 174
Tax on lodging	..	0	..	504	1 059	1 384	2 561	4 119	6 411	8 196
Public entertainment tax	..	0	..	240	365	462	689	393	1 225	2 961
Tax on lotteries, raffles and gambling	..	0	..	267	705	923	1 416	3 799	5 055	4 397
Tax on commercials	..	0	..	4	17	166	210	0	0	0
Various indirect taxes	..	0	..	28	0	1	209	1 089	1 324	2 767
5127 Other taxes on international trade and transactions	..	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	..	165	242	226	414	1 956	4 730	9 966	15 271	11 917
Mining fees	226	414	1 956	4 730	9 966	15 271	11 917
5130 Unallocable between general taxes and taxes on specific goods and services	..	2	17	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	..	7	666	9 287	21 212	21 793	20 560	17 311	17 461	19 725
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	..	7	666	9 287	21 212	21 793	20 560	17 311	17 461	19 725
5211 Recurrent taxes on motor vehicles, paid by households	..	3	567	8 878	20 692	21 319	19 880	16 422	16 311	17 869
Tax on motor vehicles	8 878	20 692	21 319	19 880	16 422	16 311	17 869
5212 Recurrent taxes on motor vehicles, paid by others	..	0	0	301	275	281	439	605	705	911
Tax on federal auto transport	301	275	281	439	605	705	911
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	..	4	99	108	246	193	240	285	445	945
Sport fishing	40	98	59	62	69	87	79
Sport hunting	3	0	0	0	0	0	0
Tax on commercial activities	63	147	50	64	39	112	334
Trade in books and magazines	0	0	0	1	0	1	1
Tax on industrial activities	2	0	82	93	113	51	313
Mining	0	0	1	21	64	196	219

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	..	0	0	0	0	0	0	0	0	0
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	..	0	0	0	0	0	0	0	0	0
6000 Other taxes	..	14	1 619	7 651	16 905	27 398	44 612	82 094	115 846	106 885
6100 Other taxes paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	..	14	1 619	7 651	16 905	27 398	44 612	82 094	115 846	106 885
Accessories	5 504	12 403	22 206	23 211	54 231	83 591	72 133
Unallocable between 1000 and 5000 caused in exercises fiscal previous liquidation slopes or of payment	374	222	30	4 168	304	328	257
Additional state and local taxes	1 773	4 280	5 162	17 232	27 560	31 927	34 495
Adjustment	..	0	0	0	0	0	0	917 268	1 062 434	1 148 915
Non-wastable tax credits against 1000	59 065	40 344	43 806	53 399	43 238	46 569
Tax expenditure component	35 888	30 635	42 813	52 887	43 131	46 394
Transfer component	23 177	9 708	993	512	107	175
Total tax revenue on cash basis	..	771	102 005	767 216	1 382 103	1 716 243	2 953 480	4 452 360	4 948 321	5 648 160
Total tax revenue on accrual basis
Additional taxes included in national accounts
Taxes excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National accounts, taxes and actual social contributions
Imputed social contributions
National accounts, taxes and all social contributions

.. Not available

The complete time series of tax revenue data for Mexico is available at: <https://data-explorer.oecd.org/s/37a>

Note: Year ending 31st December.

Data are on cash basis.

Source: Ministry of Finance, Economic Department.

Table 5.26. Netherlands: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	10 860	69 982	104 419	166 824	220 950	227 911	255 348	341 143	378 305	412 326
Total tax revenue exclusive of taxes collected for the EU	..	..	102 926	165 227	218 926	225 943	252 272	337 080	373 220	408 043
1000 Taxes on income, profits and capital gains of individuals and corporations	3 884	22 998	33 689	43 256	62 463	63 581	70 849	107 846	123 828	148 221
1100 Taxes on income, profits and capital gains of individuals	3 008	18 383	25 806	25 116	41 414	48 992	52 405	74 429	76 656	96 030
1110 Taxes on income and profits of individuals	3 007	18 364	25 757	25 057	41 276	48 771	52 167	74 253	76 448	95 859
Income tax	1 359	2 895	2 455	- 880	2 294	2 076	-2 566	6 893	5 611	12 724
Wage tax	1 466	14 984	22 258	24 433	37 729	46 102	53 953	65 314	69 284	75 267
Dividend tax	123	486	1 044	1 504	1 253	593	780	2 046	1 553	7 868
Directors tax	14	0	0	0	0	0	0	0	0	0
Inhabited house tax	45	0	0	0	0	0	0	0	0	0
1120 Taxes on capital gains of individuals	1	18	50	59	138	221	238	176	208	171
Tax on games of chance	1	18	50	59	138	221	238	176	208	171
1200 Taxes on income, profits and capital gains of corporations	876	4 615	7 882	18 140	21 049	14 589	18 444	33 417	47 172	52 191
1210 Taxes on income and profits of corporations	876	4 615	7 882	18 140	21 049	14 589	18 444	33 417	47 172	52 191
Corporate income and dividend taxes	876	4 615	7 882	18 140	21 049	14 589	18 444	33 417	47 172	52 191
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	3 342	26 641	39 075	64 522	77 072	82 732	96 426	112 666	124 463	129 202
2100 Social security contributions (SSC) by employees	1 659	11 018	24 109	35 305	40 918	41 637	48 213	42 179	46 899	47 214
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	35 305	40 918	41 637	48 213	42 179	46 899	47 214
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	1 371	12 465	7 837	18 671	25 925	29 351	34 614	45 071	49 303	53 538
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	18 671	25 925	29 351	34 614	45 071	49 303	53 538
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	311	3 158	7 129	10 546	10 229	11 744	13 599	25 416	28 261	28 450
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	0	0	0	0	0	0	0
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	10 546	10 229	11 744	13 599	25 416	28 261	28 450
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	476	2 509	3 816	8 797	10 363	8 770	9 768	14 110	14 778	13 273
4100 Recurrent taxes on immovable property	111	1 021	1 711	3 094	3 488	4 241	6 382	7 795	7 562	7 220
Municipal immovable property tax	-59	821	1 398	..	..	..	..	..	..	..
Other municipal taxes	66	5	18	..	..	..	..	..	..	..
Contributions polder boards	44	195	295	..	..	..	..	..	..	..
Tax on land	59	0	0	..	..	..	..	..	..	..
4110 Recurrent taxes on immovable property of households	..	..	..	1 806	1 642	2 058	3 741	4 501	4 093	3 399
Municipal immovable property tax	..	..	..	1 651	1 368	1 553	1 882	2 375	2 490	2 658
Contributions polder boards	..	..	..	155	274	429	514	667	685	741
Levies on social housing corporations	..	..	..	0	0	76	1 345	1 459	918	0
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	1 288	1 846	2 183	2 641	3 294	3 469	3 821
Municipal immovable property tax	..	..	..	893	1 319	1 488	1 809	2 282	2 392	2 684
Contributions polder boards	..	..	..	395	527	695	832	1 012	1 077	1 137
4200 Recurrent taxes on net wealth	86	517	554	824	30	23	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	86	517	554	824	30	23	..	..	..	..
Property tax of individuals	86	517	554	824	30	23	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	0	0	0	0	0	0	..	..	..	..
4300 Estate, inheritance and gift taxes	117	336	522	1 483	1 877	1 721	1 614	2 496	2 614	3 003
4310 Estate and inheritance taxes	..	304	472	1 303	1 877	1 721	1 614	2 496	2 614	3 003
Estate tax	..	0	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Inheritance tax	..	304	472	1 303	1 877	1 721	1 614	2 496	2 614	3 003
4320 Gift taxes	..	32	50	180	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	162	635	1 030	3 396	4 968	2 785	1 772	3 819	4 602	3 050
Stamp duties	44	0	0	0	0	0	0	0	0	0
Registration duties	118	0	0	0	0	0	0	0	0	0
Tax on legal transactions	0	635	1 030	0	0	0	0	0	0	0
Real estate transfer tax	0	0	0	2 804	4 925	2 785	1 772	3 819	4 602	3 050
Tax on capital formation	0	0	0	592	43	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 110	17 675	27 585	49 472	70 084	71 866	77 889	105 511	114 037	120 251
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	2 943	16 204	25 067	44 871	63 673	64 247	69 315	95 730	103 572	109 220
5110 General taxes	1 344	11 081	17 216	28 857	42 884	42 674	44 922	65 472	70 458	75 920
5111 Value added taxes (VAT)	0	11 081	17 216	28 849	42 873	42 654	44 879	65 400	70 458	75 920
5112 Sales taxes	0	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	1 344	0	0	8	11	20	43	72	0	0
Turnover tax	1 344	..	..	0	0	0	0	0	..	..
5120 Taxes on specific goods and services	1 600	5 123	7 850	16 014	20 789	21 573	24 393	30 258	33 114	33 300
5121 Excises	880	3 789	5 985	13 755	17 724	18 392	18 020	21 058	22 399	22 452
Excise on spirits	129	463	422	397	335	331	314	372	376	372
Excise on beer	34	123	259	263	310	389	451	392	476	380
Excise on sugar	45	9	27	0	0	0	0	0	0	0
Excise on tobacco	307	839	948	1 590	2 136	2 437	2 222	2 909	2 901	3 129
Excise on wine	14	82	91	173	257	304	354	351	354	301
Registration tax on motor vehicles	0	613	1 189	2 875	3 647	2 096	1 462	1 489	1 477	1 425
Excise on soft drinks	0	59	186	216	155	156	207	268	291	283
Levies for nuclear reactor	0	0	0	0	0	0	0	0	0	0
Excise on petrol	310	1 280	1 684	3 151	4 010	4 086	4 109	4 044	3 617	4 237
Excise on other mineral oils	41	295	808	2 139	2 965	3 573	3 757	3 604	3 146	3 130
Levies on air pollution	0	27	304	0	0	0	0	0	0	0
Taxes on pollution/resources	0	0	68	462	456	655	345	561	549	566
Levies on energy	0	0	0	2 387	3 333	4 250	4 679	6 963	9 099	8 506
Other excise duties and consumption taxes	0	0	0	0	0	0	0	0	0	0
Other environmental taxes	0	0	0	34	35	15	14	16	17	18
Strategic stockpile tax on mineral oils	0	0	0	68	85	100	106	89	96	105
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	702	971	1 375	1 310	1 679	1 732	2 266	3 005	3 759	3 393
Agriculture levy	338	295	168	0	0	0	0	0	0	0
MCA levy	0	9	0	0	0	0	0	0	0	0
Remaining import duties	364	667	1 207	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	0	1 310	1 679	1 732	2 266	3 005	3 759	3 393
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	77	0	0	0	0	0	0	0	0
Selective investment regulation levy	..	77	..	..	..	..	..	..	..	..
5126 Taxes on specific services	16	222	372	662	1 041	1 213	3 751	5 964	6 646	7 455
Tax on fire insurance	2	0	0	0	0	0	0	0	0	0
Entertainment tax	14	0	0	0	0	0	0	0	0	0
Tax on insurances	0	209	340	512	807	861	2 375	3 204	3 401	3 666
Tourist tax	0	14	32	83	125	131	206	240	396	455
Tax on games of chance	0	0	0	67	109	221	238	167	643	778
Flight tax	0	0	0	0	0	0	0	69	164	639
Bank levies	0	0	0	0	0	0	478	1 457	1 026	1 027
Contribution to EU Single Resolution Fund	..	..	0	0	0	0	454	827	1 016	890
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	1	64	118	287	345	236	356	231	310	0
ESCC levy	1	5	0	0	0	0	0	0	0	..
Sugar contribution	0	23	36	0	0	0	0	0	0	..
Milk levy	0	36	82	0	0	0	0	0	0	..
EU levies on food products	0	0	0	273	345	236	356	231	310	..
Sugar storage duty	0	0	0	14	0	0	0	0	0	..
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	167	1 470	2 518	4 601	6 411	7 619	8 574	9 781	10 465	11 031
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	165	1 470	2 518	4 601	6 411	7 619	8 410	9 293	9 425	9 872

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5211 Recurrent taxes on motor vehicles, paid by households	27	463	799	2 288	3 211	4 084	4 470	4 889	4 951	5 141
Motor vehicle tax	27	427	744	2 288	3 211	4 084	4 470	4 889	4 951	5 141
Motor vehicle licence	0	36	54	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	132	604	1 044	554	760	976	1 069	1 169	1 184	1 229
Motor vehicle tax	132	590	1 026	554	760	976	1 069	1 169	1 184	1 229
Motor vehicle licence	0	14	18	0	0	0	0	0	0	0
Heavy motor vehicle tax	0	0	0	0	0	0	0	0	0	0
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	6	404	676	1 759	2 440	2 559	2 871	3 235	3 290	3 502
Dog licences	3	23	27	40	54	59	65	50	44	38
Commuter tax	0	5	5	12	21	25	29	41	46	39
Levies on water pollution	1	372	644	1 003	1 220	1 127	1 212	1 399	1 437	1 592
Permission to sell spirits	2	5	0	0	0	0	0	0	0	0
Sewerage charges	0	0	0	650	1 094	1 304	1 531	1 737	1 761	1 826
Levies on manure surplus	0	0	0	18	-4	2	3	7	1	6
Noise nuisance tax civil aviation	0	0	0	36	55	42	31	1	1	1
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	2	0	0	0	0	0	164	488	1 040	1 159
Emission permits	..	..	..	..	..	..	164	488	1 040	1 159
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	48	159	254	777	968	962	416	1 010	1 199	1 379
6100 Other taxes paid solely by business	48	159	254	410	322	326	0	0	58	78
Administrative levies	48	159	254	410	322	326	..	..	58	78
6200 Other taxes paid by other than business, or unidentifiable	0	0	0	367	646	636	416	1 010	1 141	1 301
Wage Tax reductions	..	..	..	331	497	609	208	864	770	898
Other taxes	..	..	..	36	149	14	80	-15	161	172
Tax revenue from Caribbean Netherlands	..	..	..	0	0	13	128	161	210	231
Custom duties collected for the EU	..	..	..	1 310	1 679	1 732	2 266	3 005	3 759	3 393
SRF Contributions collected for the EU	..	..	..	..	..	..	454	827	1 016	890
Total tax revenue on cash basis	10 860	69 982	104 419	165 503	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	166 824	220 950	227 911	255 348	341 143	378 305	412 326
Additional taxes included in national accounts	..	..	..	1 400	0	0	0	0	0	0
Wage Tax reductions	..	..	..	1 400	..	..	..	..	..	..
Taxes excluded from national accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	0	0	0	0	0	0	0
Miscellaneous differences	..	..	..	-70	0	0	0	0	0	0
National accounts, taxes and actual social contributions	..	..	..	168 154	220 950	227 911	255 348	341 143	378 305	412 326
Imputed social contributions	..	..	..	3 808	3 509	3 545	3 160	4 073	5 220	5 439
National accounts, taxes and all social contributions	..	..	..	171 962	224 459	231 456	258 508	345 216	383 525	417 765

.. Not available

The complete time series of tax revenue data for the Netherlands is available at: <https://data-explorer.oecd.org/s/37b>

Note: Year ending 31st December.

From 1999 data are on accrual basis.

Heading 2000: From 1998 the figures include some voluntary contributions and the breakdown between premiums paid by employees (2100) and by self-employed / non-employed has been estimated. This is also the case for the breakdown between premiums paid on a payroll or on an income tax basis for those years where both apply.

Heading 4100: From 1992, there was a structural break in the data for the 'municipal immovable property tax'. The tax ceased to be collected by the central government at that time and the figures are presented on a different type of statistical registration (no longer cash basis).

Heading 5110: Includes 358 million Euros (1969) and 186 million Euros (1970) in respect of deduction of turnover tax on stocks existing at 1st January 1969.

Heading 5213: Small amounts (less than 2.3 million Euros) of hunting and fishing licence receipts which should be classified here have been omitted.

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

Other taxes: Ministry of Finance.

Table 5.27. New Zealand: Details of tax revenue, 1965-2023

Million NZD

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	1 001	7 594	27 471	39 765	64 046	62 310	81 498	125 750	130 845	141 695
1000 Taxes on income, profits and capital gains of individuals and corporations	606	5 299	16 370	23 861	40 308	33 494	44 723	73 626	76 198	83 614
1100 Taxes on income, profits and capital gains of individuals	394	4 679	13 177	17 126	26 965	23 519	30 297	51 395	54 461	59 026
1110 Taxes on income and profits of individuals	394	4 679	13 177	17 126	26 965	23 519	30 297	51 395	54 461	59 026
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	207	589	1 780	4 914	9 069	7 609	11 407	19 771	17 905	17 893
1210 Taxes on income and profits of corporations	207	589	1 780	4 914	9 069	7 609	11 407	19 771	17 905	17 893
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	5	31	1 413	1 821	4 274	2 366	3 019	2 460	3 832	6 695
NRWT	5	24	277	760	1 506	467	733	514	618	705
Property speculation	0	0	0	0	0	0	0	0	0	0
Absentee income tax	0	7	0	0	0	0	0	0	0	0
Interest	0	0	1 028	990	2 699	1 704	1 660	841	2 091	3 472
Dividends	0	0	83	71	69	195	626	1 105	1 123	2 518
Other	0	0	25	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	0	0	0	0	0	0	0	0	0	0
2100 Social security contributions (SSC) by employees	0	0	0	0	0	0	0	0	0	0
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	..	..	..	..	..	..	..
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Social security contributions (SSC) by employers	0	0	0	0	0	0	0	0	0	0
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	..	..	..	..	..	..	..
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	116	602	1 880	2 112	3 417	4 119	5 046	6 982	7 573	8 397
4100 Recurrent taxes on immovable property	84	515	1 722	2 049	3 322	4 031	4 962	6 885	7 420	8 199
Local govt rates and services	81	503	1 550	2 049	3 322	4 031	4 962	6 885	7 420	8 199
Land tax	3	12	172	0	0	0	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	23	39	80	2	3	2	0	0	0	0
4400 Taxes on financial and capital transactions	9	48	78	61	92	86	84	97	153	198
Instrument duty	7	40	62	51	85	82	84	97	153	198
Cheque duty	2	8	16	10	7	4	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4110 Recurrent taxes on immovable property of households	..	..	0	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	172	..	..	..	..	..	..	..
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	..	..	..
4310 Estate and inheritance taxes	21	37	74	0	0	0	..	..	..	..
4320 Gift taxes	2	2	6	2	3	2	..	..	..	..
5000 Taxes on goods and services	280	1 693	9 220	13 792	20 290	24 692	31 727	45 141	47 074	49 684

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	262	1 624	8 680	12 887	18 832	23 107	29 583	42 352	44 671	46 801
5110 General taxes	77	776	6 163	9 885	15 046	19 143	24 587	36 858	39 661	41 346
5111 Value added taxes (VAT)	0	0	6 163	9 885	15 046	19 143	24 587	36 858	39 661	41 346
5112 Sales taxes	77	776	0	0	0	0	0	0	0	0
Motor vehicles	..	231	..	..	..	..	..	..	..	..
Other sales tax	..	544	..	..	..	..	..	..	..	..
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	186	849	2 517	3 002	3 786	3 964	4 996	5 494	5 010	5 455
5121 Excises	124	548	1 929	2 148	1 627	1 782	2 279	1 729	951	984
On alcoholic beverages	37	84	411	436	573	622	671	738	785	808
Beer	33	64	0	201	290	207	259	374	393	424
Wine	0	0	0	100	163	181	214	186	197	199
Spirits	4	20	0	135	120	234	198	178	195	185
Tobacco	33	99	568	764	159	220	362	2	0	0
Motor vehicles	0	0	7	0	0	0	0	0	0	0
Refined sugar	2	0	0	0	0	0	0	0	0	0
CA petroleum fuels	0	140	835	810	819	872	1 185	802	-33	-35
NRF fuel excise	49	121	0	0	0	0	0	0	0	0
Local petroleum fuels	0	18	21	27	30	32	33	161	176	190
CA mileage tax	0	0	0	0	0	0	0	0	0	0
NRF mileage tax	3	0	0	0	0	0	0	0	0	0
Road user charges	0	68	0	0	0	0	0	0	0	0
Energy resources levy	0	20	87	111	46	36	28	26	23	21
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	49	231	505	648	1 857	1 916	2 442	3 493	3 717	4 121
On alcoholic beverages	..	..	..	106	221	229	276	504	505	431
Beer	..	..	..	..	..	..	55	76	76	69
Wine	..	..	..	..	..	..	59	101	90	85
Spirits & other alcoholic beverages	..	..	..	..	..	..	162	327	339	277
Tobacco	..	..	..	76	804	924	1 348	1 864	1 666	1 473
Refined fuels	..	..	..	191	528	575	691	947	1 359	2 037
Other tariffs	..	..	..	275	304	188	127	178	187	180
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	13	57	83	206	302	266	275	272	342	350
Lottery (national)	1	6	26	167	290	253	260	269	342	350
Lottery (overseas)	0	0	0	0	0	0	0	0	0	0
Racing	12	46	57	39	12	13	15	3	0	0
Film hire tax	0	1	0	0	0	0	0	0	0	0
Domestic air travel tax	0	3	0	0	0	0	0	0	0	0
5127 Other taxes on international trade and transactions	0	12	0	0	0	0	0	0	0	0
Foreign fishing vessels tax	..	0	..	..	..	..	..	..	..	..
Foreign travel tax	..	0	..	..	..	..	..	..	..	..
International departure tax	..	12	..	..	..	..	..	..	..	..
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	18	69	539	905	1 458	1 585	2 144	2 789	2 403	2 883
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	18	69	539	905	1 458	1 585	2 144	2 789	2 403	2 883
Motor vehicle registration	7	47	154	181	226	172	214	234	236	232
Heavy traffic fees	8	0	285	532	851	1 016	1 381	1 840	1 414	1 839
Accident compensation levies	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
5211 Recurrent taxes on motor vehicles, paid by households	0	0	0	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	0	0	0	0	0	0	0	0	0	0
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	3	23	100	192	381	397	549	715	753	812
Local authority fees and charges	3	23	100	192	381	397	549	715	753	812
6000 Other taxes	0	0	1	0	31	5	2	1	0	0
6100 Other taxes paid solely by business	..	..	0	..	0	0	0	0	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
6200 Other taxes paid by other than business, or unidentifiable	1	..	31	5	2	1	..	..
Non-wastable tax credits against 1110	1 057	2 568	2 794	2 352	2 844	2 949	3 081
Tax expenditure component	311	873	950	1 254	1 505	1 499	1 522
Transfer component	746	1 695	1 844	1 098	1 339	1 450	1 559
Non-wastable tax credits against 1210	0	0	0	0	0	0	0
Tax expenditure component
Transfer component
Total tax revenue on cash basis	1 001	7 594	27 471	39 276	64 273	62 053	82 481	124 905	131 772	138 920
Total tax revenue on accrual basis	39 765	64 046	62 310	81 498	125 750	130 845	141 695
Additional taxes included in national accounts	0	0	2 807	4 691	5 677	4 562
Taxes excluded from national accounts	0	0	-5 800	-10 877	-11 563	-10 796
Difference in treatment of tax credits	873	950	1 254	1 505	1 499	1 522
Capital transfer for uncollected revenue	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0
Miscellaneous differences	0	0	-1 601	-823	1 550	-2 711
National accounts, taxes and actual social contributions	64 919	63 260	78 158	120 246	128 008	134 272
Imputed social contributions	0	0	2 063	2 417	2 728	2 905
National accounts, taxes and all social contributions	64 919	63 260	80 221	122 663	130 736	137 177

.. Not available

The complete time series of tax revenue data for New-Zealand is available at: <https://data-explorer.oecd.org/s/37c>

Note: For the years before 1989 data are on a fiscal year basis ending 31st March. The figures provided for 1989 and onwards relate to the financial year ending 30th June of the following year.

From 1993, data are on accrual basis.

Heading 1000: Tax credits to exporters under the export incentives schemes are non-wastable, but that part of the excess of tax liability paid out to taxpayers is not identifiable.

Heading 1100: The figures up to 1969 include revenues collected by a social security income tax. The base of this tax was the same as the ordinary income tax base and the two have now been incorporated into a single income tax.

Heading 5121: From October 1986 incorporates that portion of the selective impost on wine, spirits, tobacco and motor vehicles which was formerly collected and reported as sales tax. The revenue collected on those imported goods which are subject to the equivalent of the domestic excise has been classified as excise duty. In this respect, there is a discontinuity between the excises recorded before and after October 1986.

Heading 5210: The other local authority licence fees include some small items which could be regarded as non-tax revenues.

Heading for non-wastable tax credits 1110 comprises four Family assistance tax credits. The total in item 1100 is net of the tax expenditure component but not net of the transfer component.

Source: Statistics New Zealand.

Table 5.28. Norway: Details of tax revenue, 1965-2023

Million NOK

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	16 842	133 499	303 297	630 762	990 567	1 087 360	1 200 028	1 787 681	2 481 753	2 123 822
1000 Taxes on income, profits and capital gains of individuals and corporations	7 316	55 837	106 290	284 853	476 298	512 916	476 301	881 281	1 512 874	1 101 650
1100 Taxes on income, profits and capital gains of individuals	6 671	38 018	79 068	152 677	221 564	257 216	336 126	459 419	464 655	489 474
1110 Taxes on income and profits of individuals	6 671	38 018	79 068	152 677	221 564	257 216	336 126	459 419	464 655	489 474
Employee social security contributions	1 305	0	0	0	0	0	0	0	0	0
Income taxes	5 366	38 018	79 068	152 677	221 564	257 216	336 126	459 419	464 655	489 474
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	645	17 819	27 222	132 176	254 734	255 700	140 175	421 862	1 048 219	612 176
1210 Taxes on income and profits of corporations	..	..	..	132 176	254 734	255 700	140 175	421 862	1 048 219	612 176
1220 Taxes on capital gains of corporations	..	..	..	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	2 009	28 205	79 362	132 170	204 473	243 002	325 130	401 990	428 306	471 103
2100 Social security contributions (SSC) by employees	0	6 639	25 345	45 162	68 518	81 032	112 662	142 137	148 155	155 899
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	45 162	68 518	81 032	112 662	142 137	148 155	155 899
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	1 716	20 454	50 116	79 242	124 178	148 047	190 923	232 603	251 051	284 004
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	79 242	124 178	148 047	190 923	232 603	251 051	284 004
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	293	1 112	3 901	7 766	11 777	13 923	21 545	27 250	29 100	31 200
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	7 766	11 777	13 923	21 545	27 250	29 100	31 200
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	2 217	2 415	2 589
4000 Taxes on property	523	2 295	8 887	13 758	24 763	27 875	33 094	47 637	55 448	59 746
4100 Recurrent taxes on immovable property	100	431	2 216	2 724	5 571	7 109	11 177	15 566	16 091	17 626
4110 Recurrent taxes on immovable property of households	..	431	2 216	2 724	2 149	3 024	5 437	7 639	8 083	8 676
4120 Recurrent taxes on immovable property paid by agents other than households	..	0	0	0	3 422	4 085	5 740	7 927	8 008	8 950
4200 Recurrent taxes on net wealth	341	1 450	5 118	7 039	11 062	12 521	13 196	18 905	27 144	30 469
4210 Recurrent taxes on net wealth of individuals	235	907	3 692	6 869	10 746	12 169	12 902	18 454	26 320	29 403
4220 Recurrent taxes on net wealth of corporations	106	543	1 426	170	316	352	294	451	824	1 066
4300 Estate, inheritance and gift taxes	45	122	446	1 273	2 576	2 377	295	48	32	46
4310 Estate and inheritance taxes	..	122	446	1 273	2 576	2 377	295	48	32	46
4320 Gift taxes	..	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	37	292	1 107	2 722	5 554	5 868	8 426	13 118	12 181	11 605
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	6 928	47 154	108 747	199 981	285 033	303 567	365 503	454 556	482 710	488 734
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	6 720	45 882	102 901	185 921	266 456	284 646	342 410	430 625	458 093	464 952
5110 General taxes	3 622	24 350	56 656	124 985	189 424	201 802	256 029	340 400	373 515	380 049
5111 Value added taxes (VAT)	0	24 350	56 656	124 166	188 705	201 184	255 182	338 900	371 700	377 500
Value added tax	..	24 350	56 656	124 166	188 705	201 184	255 182	338 900	371 700	377 500
5112 Sales taxes	0	0	0	0	719	618	0	1 500	1 815	2 549
5113 Turnover and other general taxes on goods and services	3 622	0	0	819	0	0	847	0	0	0
5120 Taxes on specific goods and services	3 098	21 532	46 245	60 936	77 032	82 844	86 381	90 225	84 578	84 903
5121 Excises	2 338	14 914	37 453	54 871	71 047	76 328	78 845	79 584	72 681	71 738

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Stamp duty on tobacco	392	1 076	3 750	6 806	6 815	7 768	7 219	9 308	7 103	7 320
Taxes on spirits and wines	449	2 013	3 454	5 217	0	0	0	0	0	0
Excise on beer	162	605	2 195	3 650	0	0	0	0	0	0
Excise on petrol	480	2 310	7 057	9 756	8 132	7 373	5 711	4 503	4 275	3 680
Vehicles transfer tax	395	2 761	4 554	10 956	22 898	21 835	19 355	9 456	8 133	8 451
Chocolate and sweets	123	247	551	789	1 078	1 173	1 324	0	0	0
Sugar	0	0	217	230	192	196	206	220	174	208
Non-alcoholic beverages	38	120	487	1 113	1 024	1 739	1 972	705	0	0
Electric energy	89	1 515	3 414	5 091	7 079	8 110	9 233	12 182	9 178	9 846
Oil and gas products	0	3 703	8 729	88	92	98	103	116	110	113
Sales of radio and tv sets	0	163	220	920	0	0	0	0	0	0
Mineral oil	0	113	1 098	490	685	1 419	1 986	1 796	1 760	0
Cosmetics	0	0	0	159	0	0	0	0	0	0
Recording equipment	0	0	92	35	0	0	0	0	0	0
Others	210	288	1 635	1 249	1 821	1 965	2 535	3 683	3 669	3 820
Taxes on alcoholic beverages	0	0	0	0	10 338	11 317	12 969	17 847	16 301	16 218
Excise on diesel	0	0	0	4 802	6 424	8 653	10 267	10 289	9 755	7 915
Tax on CO ₂ emissions, petroleum sector excepted	0	0	0	3 520	4 469	4 682	5 965	9 479	12 223	14 167
5122 Profits of fiscal monopolies	31	395	751	2 534	2 902	3 433	3 869	5 883	6 137	6 611
Profits state wine monopoly	31	30	67	41	32	44	0	0	0	0
Norsk tipping	0	365	684	2 493	2 870	3 389	3 869	5 883	6 137	6 611
5123 Customs and import duties	634	697	1 360	1 944	2 132	2 505	3 305	4 334	4 123	3 686
Customs revenue	615	689	1 305	1 944	2 132	2 505	3 305	4 334	4 123	3 686
Loading and lighthouse dues	11	0	0	0	0	0	0	0	0	0
Other import duties	8	8	55	0	0	0	0	0	0	0
5124 Taxes on exports	7	105	227	0	112	151	178	363	456	518
5125 Taxes on investment goods	0	4 274	4 454	0	0	0	0	0	0	0
5126 Taxes on specific services	88	195	1 233	1 386	131	114	138	0	962	2 063
Excise on race tracks	9	25	15	88	119	114	138	..	0	0
Taxes on specific services	34	49	150	1 298	0	0	0	..	962	2 063
Pengelotteriet (national lotteries)	45	121	462	0	0	0	0	..	0	0
Excise on lotto games	0	0	606	0	12	0	0	..	0	0
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	952	767	201	708	313	46	61	219	287
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	208	1 272	5 846	14 060	18 577	18 921	23 093	23 931	24 617	23 782
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	208	1 272	5 846	14 060	18 577	17 446	22 309	17 626	20 565	21 395
5211 Recurrent taxes on motor vehicles, paid by households	88	458	1 789	4 435	6 699	7 157	8 400	7 994	8 631	8 800
5212 Recurrent taxes on motor vehicles, paid by others	108	696	2 072	1 346	712	539	352	329	273	277
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	12	118	1 985	8 279	11 166	9 750	13 557	9 303	11 661	12 318
CO ₂ tax	0	0	0	3 047	3 385	2 166	4 906	5 035	7 165	7 617
Excise on pharmacies	6	32	59	105	153	80	99	69	82	82
Others	6	86	441	2 354	3 132	3 394	3 809	4 149	4 363	4 567
Tax on emissions of NO _x	0	0	0	0	1 207	87	69	50	51	52
TV licence paid by households	..	..	1 485	2 773	3 289	4 023	4 674	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	1 475	784	6 305	4 052	2 387
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	66	8	11	0	0	0	0	0	0	0
6100 Other taxes paid solely by business	0	3	2	..	..	..	..	..	..	..
6200 Other taxes paid by other than business, or unidentifiable	66	5	9	..	..	..	..	..	..	..
Non-wastable tax credits against 1210	..	..	..	..	994	1 229	2 959	3 713	3 608	3 501
Tax expenditure component	..	..	..	..	350	75	484	754	800	800
Transfer component	..	..	..	..	644	1 154	2 475	2 959	2 808	2 701
Total tax revenue on cash basis	16 842	133 499	303 297	575 989	0	0	0	1 489 963	2 290 264	2 287 286
Total tax revenue on accrual basis	..	..	..	630 762	990 567	1 087 360	1 200 028	1 787 681	2 481 753	2 123 822
Additional taxes included in national accounts	..	..	0	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Taxes excluded from national accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	350	75	484	754	800	800
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	630 762	990 917	1 087 435	1 200 512	1 788 435	2 482 553	2 124 622
Imputed social contributions	2 076	2 931	3 164	3 870	6 453	7 785	7 903
National accounts, taxes and all social contributions	632 838	993 848	1 090 599	1 204 382	1 794 888	2 490 338	2 132 525

.. Not available

The complete time series of tax revenue data for Norway is available at: <https://data-explorer.oecd.org/s/37d>

Note: Year ending 31st December.

From 2000, data are on accrual basis.

Heading 5211: Up to 1971 this item contains motor vehicle licences paid by both households and enterprises.

Heading 5121: From 2005, taxes on alcoholic beverages include both 'taxes on spirits and wines' and 'excise on beer'.

Heading 5125: From 1998, revenue from taxes on investments goods is included in item 5121 "Others".

Source: Statistics Norway; National Accounts.

Table 5.29. Poland: Details of tax revenue, 1965-2023

Million PLN

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	247 064	412 656	454 660	586 263	969 800	1 061 066	1 198 166
Total tax revenue exclusive of taxes collected for the EU	247 064	410 945	452 961	583 369	963 889	1 052 626	1 192 204
1000 Taxes on income, profits and capital gains of individuals and corporations	50 268	93 795	91 026	117 078	209 268	224 023	240 373
1100 Taxes on income, profits and capital gains of individuals	32 415	61 471	62 901	83 974	140 681	138 258	150 999
Individual income tax	32 415	61 403	62 818	83 861	140 465	138 019	150 700
Tax on winnings from lottery or gambling	0	68	83	113	216	239	299
1110 Taxes on income and profits of individuals
1120 Taxes on capital gains of individuals
1200 Taxes on income, profits and capital gains of corporations	17 853	32 324	28 125	33 104	68 587	85 765	89 374
1210 Taxes on income and profits of corporations
1220 Taxes on capital gains of corporations
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	97 411	141 457	157 432	225 711	344 720	396 507	456 088
2100 Social security contributions (SSC) by employees	42 606	51 745	60 158	92 607	149 781	173 427	187 465
2110 Social security contributions (SSC) by employees, payroll basis
2120 Social security contributions (SSC) by employees, income tax basis
2200 Social security contributions (SSC) by employers	41 834	56 016	66 893	88 749	125 870	142 125	162 456
2210 Social security contributions (SSC) by employers, payroll basis
2220 Social security contributions (SSC) by employers, income tax basis
2300 Social security contributions (SSC) by self-employed or non-employed	12 971	33 696	30 381	44 355	69 069	80 955	106 167
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	1 628	3 081	3 720	4 028	14 531	17 154	19 547
Rehabilitation fund contribution	1 508	2 860	3 370	3 621	5 331	5 923	6 742
Wage guarantee fund contribution	120	221	350	407	488	561	639
Receipts from employers' obligatory payments to the Fundusz Solidarno?ciowy	0	0	0	0	8 712	10 670	12 166
4000 Taxes on property	10 584	17 116	19 068	24 637	33 611	35 795	39 245
4100 Recurrent taxes on immovable property	8 404	13 515	16 399	22 206	28 064	30 084	33 788
Agricultural tax-local	720	906	969	1 579	1 635	1 685	1 962
Forest tax-local	96	157	165	230	306	330	499
Real estate tax-local	7 588	12 452	15 265	20 397	26 123	28 069	31 327
4110 Recurrent taxes on immovable property of households	2 348	3 613	4 555	6 549	8 339	8 976	7 939
4120 Recurrent taxes on immovable property paid by agents other than households	6 056	9 902	11 844	15 657	19 725	21 108	23 388
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	172	328	290	246	425	555	595
Inheritance and gift tax-local	172	328	290	246	425	555	595
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	2 008	3 273	2 379	2 185	5 122	5 156	4 862
Tax on civil law transactions and stamp tax	2 008	3 273	2 379	2 185	5 122	5 156	4 862
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth
4520 Other non-recurrent taxes on property other than on net wealth
4600 Other recurrent taxes on property	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5000 Taxes on goods and services	86 880	156 683	182 820	214 162	366 386	386 068	441 243
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	84 885	151 804	176 044	206 197	344 137	351 536	379 941
5110 General taxes	51 615	97 848	109 717	125 895	228 088	226 721	253 814
5111 Value added taxes (VAT)	51 615	97 848	109 717	125 895	225 140	223 395	249 805
5112 Sales taxes	0	0	0	0	2 948	3 326	4 009
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0
Turnover tax, of which
On spirits
On fuels
On tobacco
5120 Taxes on specific goods and services	33 270	53 956	66 327	80 302	116 049	124 815	126 127
5121 Excises	27 170	49 376	62 016	70 632	97 853	102 139	106 226
On domestic excise products, of which	24 213	45 752	58 935	62 442	91 531	95 029	98 289
On spirits	4 309	5 000	6 154	6 655	8 953	10 115	9 092
On fuels	11 056	22 128	26 545	29 874	45 156	43 411	45 472
On other products	488	3 298	5 270	4 332	10 116	10 654	10 889
On tobacco	6 143	11 973	17 348	17 788	23 342	25 900	27 632
On beer	1 758	2 975	3 303	3 547	3 245	3 646	3 584
On wine	459	378	315	246	247	260	246
On electronic cigarette liquid and novelty products	0	0	0	0	472	1 043	1 374
On imported excise products, of which	2 957	3 624	3 081	8 190	4 901	5 511	6 421
On spirits	90	253	311	267	690	692	702
On fuels	2 031	2 045	1 051	5 650	1 100	1 391	1 521
On tobacco	18	214	114	86	48	51	44
On beer	26	12	14	53	76	81	86
On wine	71	106	133	139	231	247	266
On electronic cigarette liquid and novelty products	0	0	0	0	53	91	144
On other products	721	994	1 458	1 995	2 703	2 958	3 658
Levy on foodstuffs	0	0	0	0	1 421	1 599	1 516
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	5 038	1 711	1 627	2 823	5 911	8 440	5 962
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	1 062	1 297	1 974	5 795	10 907	12 472	12 149
Taxes and payments of financial institutions	443	189	375	4 472	2 525	2 495	1 772
Gambling tax	619	1 108	1 599	1 323	3 030	3 855	4 476
Tax from some financial institutions	0	0	0	0	5 352	6 122	5 901
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	1 572	710	1 052	1 378	1 764	1 790
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	1 995	4 879	6 776	7 965	22 249	34 532	61 302
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	433	2 383	3 667	4 317	4 048	6 239	35 241
5211 Recurrent taxes on motor vehicles, paid by households	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	0	0	0	0	0	0	0
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	433	2 383	3 667	4 317	4 048	6 239	35 241
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	1 562	2 496	3 109	3 648	18 201	28 293	26 061
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0
6000 Other taxes	293	524	594	647	1 284	1 519	1 670
Abolished taxes	0	0	0	0	0	0	0
6100 Other taxes paid solely by business	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	293	524	594	647	1 284	1 519	1 670
Custom duties collected for the EU	1 711	1 627	2 823	5 911	8 440	5 962
Total tax revenue on cash basis
Total tax revenue on accrual basis	247 064	412 656	454 660	586 263	969 800	1 061 066	1 198 166
Additional taxes included in national accounts
Taxes excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue	1 025	1 371	1 406	2 229	3 495	3 982	4 623
Voluntary social security contributions	49	48	50	50

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Miscellaneous differences
National accounts, taxes and actual social contributions	246 039	411 285	453 254	584 083	966 353	1 057 134	1 193 593
Imputed social contributions	777	10 848	13 841	17 423	22 548	25 147	29 946
National accounts, taxes and all social contributions	252 943	422 133	467 095	601 506	988 901	1 082 281	1 223 539

.. Not available

The complete time series of tax revenue data for Poland is available at: <https://data-explorer.oecd.org/s/37e>

Note: Year ending 31st December.

From 2002, data are on accrual basis.

Source: Ministry of Finance, Economic Department.

Table 5.30. Portugal: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	99	1 798	14 825	39 708	55 922	54 659	61 822	76 091	87 514	95 316
Total tax revenue exclusive of taxes collected for the EU	..	..	14 675	39 503	55 732	54 482	61 664	75 720	86 991	94 893
1000 Taxes on income, profits and capital gains of individuals and corporations	24	355	3 805	11 691	15 546	14 585	18 762	20 179	24 993	27 698
1100 Taxes on income, profits and capital gains of individuals	..	..	2 350	6 768	9 328	9 637	13 149	14 973	16 911	18 495
Individual income tax	..	..	2 350	6 768	9 328	9 637	13 149	14 973	16 911	18 495
1110 Taxes on income and profits of individuals	..	..	..	..	..	..	..	..	..	..
1120 Taxes on capital gains of individuals	..	..	..	..	..	..	..	..	..	..
1200 Taxes on income, profits and capital gains of corporations	..	..	1 182	4 744	6 128	4 936	5 614	5 206	8 082	9 203
Corporate income tax	..	..	1 088	4 457	5 815	4 670	5 405	4 908	7 706	8 782
Local corporate income tax ("Derrama")	..	..	84	287	313	266	208	297	375	421
Other	..	..	11	0	0	0	0	0	0	0
1210 Taxes on income and profits of corporations	..	..	..	..	..	..	..	..	..	..
1220 Taxes on capital gains of corporations	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	24	355	273	178	90	12	0	0	0	0
Tax on wages and professional income	2	93	9	0	0	0	0	..	..	..
Industrial tax	7	108	129	0	0	0	0	..	..	..
Tax on income from movable capital	2	71	1	0	0	0	0	..	..	..
Property income tax	3	23	17	0	0	0	0	..	..	..
Agricultural income tax	0	0	1	0	0	0	0	..	..	..
Complementary income tax	4	43	58	0	0	0	0	..	..	..
Tax on capital gains	0	3	1	0	0	0	0	..	..	..
Taxes abolished by DL 442-A/88 and DL 442-B/88	0	0	0	0	0	0	0	..	..	..
Other	6	15	58	178	90	12	0	..	..	..
2000 Social security contributions (SSC)	22	531	4 026	10 168	14 305	15 462	16 182	22 471	24 785	27 727
2100 Social security contributions (SSC) by employees	8	203	1 470	4 286	6 344	6 670	6 992	8 986	9 745	10 542
2110 Social security contributions (SSC) by employees, payroll basis	8	203	1 470	4 286	6 344	6 670	6 992	8 986	9 745	10 542
Compulsory employee's social contributions	8	203	1 470	4 286	6 344	6 670	6 992	8 986	9 745	10 542
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	13	318	2 413	5 882	7 961	8 792	9 191	13 485	15 040	17 184
2210 Social security contributions (SSC) by employers, payroll basis	13	318	2 413	5 882	7 961	8 792	9 191	13 485	15 040	17 184
Employers' social contributions	13	318	2 413	5 882	7 961	8 792	9 191	13 485	15 040	17 184
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	0	10	143	0	0	0	0	0	0	0
Compulsory social contributions by self-employed	0	10	143	..	..	..	..	..	..	..
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	0	..	..	..	..	..	..	..
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	0	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	1	47	0	0	0	0	0	0	0	0
Contributions for Unemployment Fund	1	47	..	..	..	..	..	..	..	..
Stamp duty on wages and salaries	0	0	..	..	..	..	..	..	..	..
4000 Taxes on property	5	26	402	1 468	2 330	1 946	2 307	3 349	3 776	3 826
4100 Recurrent taxes on immovable property	0	0	133	508	1 008	1 112	1 535	1 612	1 626	1 641
Real estate tax	..	..	133	508	1 008	1 112	1 535	1 612	1 626	1 641
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	4	74	103	10	2	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Inheritance and gift taxes	2	4	74	0	0	0	..	0	0	0
4310 Estate and inheritance taxes	..	..	0	103	10	2	..	0	0	0
4320 Gift taxes	..	..	0	0	0	0	..	0	0	0
4400 Taxes on financial and capital transactions	2	21	195	857	1 312	831	772	1 737	2 150	2 185
Real estate transfer tax	2	21	195	674	973	595	569	1 313	1 659	1 676
Stamp duty on registrations and mortgages	0	0	0	34	45	35	49	3	3	3
Stamp duty on the raising of capital	0	0	0	0	9	1	0	0	0	0
Stamp duty on real estate transactions	0	0	0	150	285	201	154	420	488	506
Special Tax on capital transfers	..	..	0	0	0	0	0	0	0	0
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	47	837	6 555	16 322	23 598	22 427	24 290	29 739	33 609	35 700
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	44	810	6 440	15 899	22 946	21 675	23 221	28 182	31 628	33 333
5110 General taxes	0	290	2 906	9 772	14 401	13 684	15 452	19 289	22 909	24 086
5111 Value added taxes (VAT)	0	0	2 899	9 772	14 401	13 684	15 452	19 289	22 909	24 086
VAT	..	..	2 899	9 772	14 401	13 684	15 452	19 289	22 909	24 086
5112 Sales taxes	0	290	7	0	0	0	0	0	0	0
General sales tax	..	290	7	..	..	..	..	..	..	..
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	44	519	3 534	6 126	8 544	7 991	7 769	8 894	8 718	9 247
5121 Excises	15	295	2 052	4 496	5 937	5 653	5 211	5 772	5 222	5 762
Excise duties on tobacco	3	62	362	1 077	1 165	1 496	1 357	1 473	1 596	1 652
Excise duties on beer	1	0	55	87	97	80	75	89	108	115
Tax on motor vehicle sales	1	59	304	1 239	1 221	832	585	432	455	477
Tax on oil products	6	166	1 251	1 969	3 320	3 126	3 069	3 551	2 793	3 239
Excise duties on alcoholic beverages	0	0	23	123	126	112	115	137	169	179
Excise duties on alcohol	0	0	0	1	1	1	0	0	1	1
Tax on sugary soft drinks	0	0	0	0	0	0	0	51	59	61
Other	4	7	59	0	6	6	11	39	41	37
5122 Profits of fiscal monopolies	0	0	0	261	521	425	582	652	692	687
5123 Customs and import duties	21	96	511	204	190	177	158	238	365	304
Import levies	14	36	392	0	0	0	0	0	0	0
Import surtax	0	26	1	0	0	0	0	0	0	0
Agricultural Levies	..	..	0	0	0	0	0	0	0	0
Levy on sugar and isoglucose	..	..	0	0	0	0	0	0	0	0
Other	6	34	119	0	0	0	0	0	0	0
Custom duties collected for the EU	..	..	0	204	190	177	158	238	365	304
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
Taxes on Oporto wine exports	0	0	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	1	38	547	1 117	1 715	1 572	1 548	2 035	2 230	2 278
Tax on insurance premiums	0	6	47	131	170	215	219	305	324	352
Stamp duty on bank transactions	1	24	405	330	694	619	464	615	614	637
Stamp duty on debt related operations, interest and leasing of buildings	0	0	22	258	386	293	144	155	159	165
Stamp duty on insurance premiums	0	0	0	248	335	325	313	446	485	503
Bank levies	0	0	0	100	48	46	353	433	487	418
Other	2	8	73	49	83	73	55	82	161	203
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	6	91	424	48	182	163	269	196	209	215
Stamp taxes (miscellaneous)	6	91	424	36	48	111	251	193	203	211
Other	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	12	134	52	18	4	6	5
5200 Taxes on use of goods, or on permission to use goods or perform activities	4	27	115	383	622	735	1 056	1 539	1 962	2 358
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	4	27	115	383	621	735	989	1 282	1 447	1 682
5211 Recurrent taxes on motor vehicles, paid by households	0	4	15	55	94	139	209	236	254	273
Local tax on vehicles	..	4	15	55	94	139	209	236	254	273
5212 Recurrent taxes on motor vehicles, paid by others	2	10	20	67	132	180	330	460	505	557
Local tax on vehicles	0	2	6	43	85	0	0	0	0	0
Road taxes	2	8	14	24	47	180	330	460	505	557

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	2	13	80	260	396	416	450	586	688	851
Gambling tax	0	3	72	110	140	142	107	217	261	388
Tax on the use, carrying and possession of weapons	0	0	1	3	6	4	5	4	5	6
Tax on motor vehicles - compensation	2	8	0	0	0	0	0	0	0	0
Hunting and fishery licenses	0	1	4	1	7	12	13	16	13	15
Fee for the use of water resources	0	0	0	0	2	19	19	21	23	23
Other	0	1	2	146	241	239	307	329	385	420
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	67	257	516	676
Special tax on motor vehicles	..	..	0	..	0	0	0	0	0	0
Emissions permits	..	..	0	..	0	0	67	256	514	673
Tax on noise	..	..	0	..	0	0	0	1	2	3
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	41	31	17	13	18	19	10
Miscellaneous taxes on production	..	..	..	41	31	17	13	18	19	10
6000 Other taxes	0	3	37	59	143	239	281	353	350	365
6100 Other taxes paid solely by business	0	2	17	53	132	140	279	352	348	365
General services and licenses granted to corporations	0	2	17	53	132	140	279	352	348	365
6200 Other taxes paid by other than business, or unidentifiable	0	0	20	5	11	99	1	1	2	0
Fees collected by courts of justice	0	0	0	0	0	0	0	0	0	0
Miscellaneous taxes	0	0	20	5	11	99	1	1	2	0
Customs duties collected for the EU	..	..	..	204	190	177	158	238	365	304
SRF Contributions collected for the EU	..	..	..	..	..	..	..	133	158	119
Total tax revenue on cash basis	99	1 798	14 825	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	39 708	55 922	54 659	61 822	76 091	87 514	95 316
Additional taxes included in national accounts	..	..	..	5	7	14	18	24	25	27
Taxes excluded from national accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	0	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	0	0	0	0	0	0	0	0
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	..	..	..	39 712	55 929	54 673	61 840	76 116	87 539	95 343
Imputed social contributions	..	..	..	3 292	5 592	5 906	4 602	4 863	4 900	5 093
National accounts, taxes and all social contributions	..	..	..	43 005	61 520	60 579	66 442	80 979	92 439	100 435

.. Not available

The complete time series of tax revenue data for Portugal is available at: <https://data-explorer.oecd.org/s/37f>

Note: Fiscal year ending 31 December.

From 1995, data are on accrual basis.

Source: Instituto Nacional de Estatística.

Table 5.31. Slovak Republic: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	10 648	18 456	19 159	26 049	35 495	38 671	43 409
Total tax revenue exclusive of taxes collected for the EU	10 648	18 320	19 016	25 930	35 333	38 481	43 235
1000 Taxes on income, profits and capital gains of individuals and corporations	2 181	3 844	3 601	5 542	7 682	9 012	9 607
1100 Taxes on income, profits and capital gains of individuals	1 055	1 820	1 790	2 464	3 760	4 164	4 685
1110 Taxes on income and profits of individuals	1 055	1 820	1 790	2 464	3 760	4 164	4 685
Wages and salaries withholding	0	0	0	0	0	0	0
Of unincorporated individuals	0	0	0	0	0	0	0
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	813	1 835	1 659	2 917	3 633	4 534	4 491
1210 Taxes on income and profits of corporations	0	0	0	0	0	0	0
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	314	189	152	162	290	315	431
2000 Social security contributions (SSC)	4 409	7 244	8 154	10 897	15 260	16 169	18 502
2100 Social security contributions (SSC) by employees	901	1 700	2 077	2 410	3 724	4 106	4 492
Retirement	0	0	0	0	0	0	0
State employment policy	0	0	0	0	0	0	0
Health insurance	0	0	0	0	0	0	0
Sick leave	0	0	0	0	0	0	0
2110 Social security contributions (SSC) by employees, payroll basis	901	1 700	2 077	2 410	3 724	4 106	4 492
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	2 850	3 914	4 579	6 319	9 141	9 667	10 719
Retirement	0	0	0	0	0	0	0
State employment policy	0	0	0	0	0	0	0
Health insurance	0	0	0	0	0	0	0
Sick leave	0	0	0	0	0	0	0
2210 Social security contributions (SSC) by employers, payroll basis	2 850	3 914	4 579	6 319	9 141	9 667	10 719
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	658	1 631	1 498	2 168	2 395	2 397	3 291
Retirement	0	0	0	0	0	0	0
State employment policy	0	0	0	0	0	0	0
Health insurance	0	0	0	0	0	0	0
Sick leave	0	0	0	0	0	0	0
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	658	1 631	1 498	2 168	2 395	2 397	3 291
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0
4000 Taxes on property	194	245	277	335	466	469	510
4100 Recurrent taxes on immovable property	143	243	277	335	466	469	510
4110 Recurrent taxes on immovable property of households	28	22	25	29	37	37	40
4120 Recurrent taxes on immovable property paid by agents other than households	114	222	252	306	428	432	470
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals
4220 Recurrent taxes on net wealth of corporations
4300 Estate, inheritance and gift taxes	8	0	0	-0	0	0	0
4310 Estate and inheritance taxes	3	0	0	-0	..	..	..
4320 Gift taxes	5	0	0	0	..	..	..
4400 Taxes on financial and capital transactions	43	1	0	-0	0	0	0
Real property transfer tax	30	1	0	-0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth
4520 Other non-recurrent taxes on property other than on net wealth
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 864	7 122	7 127	9 275	12 087	13 020	14 791
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	3 631	6 579	6 573	8 573	11 142	12 004	13 722
5110 General taxes	2 168	4 147	4 182	5 423	7 494	8 441	9 848
5111 Value added taxes (VAT)	2 168	4 147	4 182	5 423	7 494	8 441	9 848
5112 Sales taxes	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	1 464	2 432	2 391	3 151	3 648	3 563	3 874
5121 Excises	971	2 171	2 081	2 567	2 958	2 797	3 021
On hydrocarbon fuels and lubricants	617	1 118	1 032	1 139	1 237	1 294	1 315
On alcohol and liquors	143	201	197	205	216	238	256
On beer	43	66	56	57	55	56	53
On wine	12	4	4	4	5	5	5
On tobacco products	156	783	602	665	852	901	937
On electricity	0	0	16	13	10	12	13
On coal	0	0	1	0	0	0	0
On natural gas	0	0	24	23	25	24	21
Green energy	0	0	150	459	559	266	421
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	437	136	143	119	138	162	152
Customs duties	122	136	143	119	138	162	152
Import surcharges	315	0	0	0	0	0	0
Other customs revenues	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	2	3	3	3
5126 Taxes on specific services	55	125	167	462	548	601	698
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	0	0	0	0
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	231	438	421	549	723	792	812
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	219	372	384	470	455	489	443
5211 Recurrent taxes on motor vehicles, paid by households	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	93	153	153	204	203	202	201
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	127	219	231	266	252	287	242
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	12	66	37	79	267	303	369
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	2	105	134	153	222	225	257
6000 Other taxes	0	0	0	0	0	0	0
6100 Other taxes paid solely by business
6200 Other taxes paid by other than business, or unidentifiable
Custom duties collected for the EU	136	143	119	138	162	152
SRF Contributions collected for the EU	24	27	22
Non-wastable tax credits against 1110	252	276	261	359	509	1 304
Tax expenditure component
Transfer component
Non-wastable tax credits against 1210	0	0	0	0	0	0
Tax expenditure component
Transfer component
Total tax revenue on cash basis	10 843	18 032	18 358	25 757	33 798	37 252	41 711
Total tax revenue on accrual basis	10 648	18 456	19 159	26 049	35 495	38 671	43 409
Additional taxes included in national accounts	53	33	47	43	30	32	8
Taxes excluded from national accounts	0	- 103	- 131	- 149	- 219	- 221	- 254
Difference in treatment of tax credits	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	0	22	31	11	29	28	22
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	10 702	18 408	19 106	25 953	35 335	38 509	43 185
Imputed social contributions	54	140	232	267	394	401	422
National accounts, taxes and all social contributions	10 756	18 548	19 338	26 220	35 729	38 911	43 607

.. Not available

The complete time series of tax revenue data for Slovak Republic is available at: <https://data-explorer.oecd.org/s/37g>

Note: Year ending 31st December.

Data are on accrual basis.

Source: Ministry of Finance.

Table 5.32. Slovenia: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	7 093	13 357	13 837	14 683	20 058	21 404	23 292
Total tax revenue exclusive of taxes collected for the EU	7 093	13 273	13 777	14 615	19 967	21 288	23 199
1000 Taxes on income, profits and capital gains of individuals and corporations	1 280	3 039	2 691	2 547	4 120	4 286	4 750
1100 Taxes on income, profits and capital gains of individuals	1 041	1 917	2 019	1 976	2 828	2 953	3 245
1110 Taxes on income and profits of individuals	1 039	1 914	2 016	1 974	2 824	2 947	3 242
Personal income tax	1 039	1 914	2 016	1 974	2 824	2 947	3 242
Special contribution for the reconstruction of the Posočje region	0	0	0	0	0	0	0
1120 Taxes on capital gains of individuals	2	3	3	3	3	6	3
Taxes on winnings from lottery and gambling	2	3	3	3	3	6	3
1200 Taxes on income, profits and capital gains of corporations	216	1 116	668	568	1 290	1 331	1 502
1210 Taxes on income and profits of corporations	216	1 116	668	568	1 290	1 331	1 502
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	24	5	4	2	3	3	3
Tax on income - copy rights, patents and trademarks	24	5	4	2	3	3	3
Tax on profits due to changes in land use	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	2 815	5 036	5 746	5 983	8 559	9 137	9 986
2100 Social security contributions (SSC) by employees	1 446	2 488	2 778	2 910	4 261	4 560	4 988
2110 Social security contributions (SSC) by employees, payroll basis	1 446	2 488	2 778	2 910	4 261	4 560	4 988
2120 Social security contributions (SSC) by employees, income tax basis	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	1 008	1 844	2 063	2 135	3 139	3 349	3 681
2210 Social security contributions (SSC) by employers, payroll basis	1 008	1 844	2 063	2 135	3 139	3 349	3 681
2220 Social security contributions (SSC) by employers, income tax basis	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	361	705	906	938	1 159	1 228	1 317
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	361	705	906	938	1 159	1 228	1 317
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000 Taxes on payroll and workforce	289	418	28	20	24	27	28
Payroll tax	272	391	0	0	0	0	0
Tax on work contracts	18	27	28	20	24	27	28
4000 Taxes on property	120	206	222	241	322	348	351
4100 Recurrent taxes on immovable property	81	140	173	199	251	261	281
4110 Recurrent taxes on immovable property of households	17	38	46	56	74	78	84
Property tax on weekend cottages	1	1	1	1	1	1	1
Compensation on the use of building ground - paid by individuals	16	37	45	56	73	76	82
Tax on immovable property of higher value	0	0	0	0	0	0	0
4120 Recurrent taxes on immovable property paid by agents other than households	65	102	127	142	176	184	197
Property tax on buildings	2	3	3	4	7	8	8
Compensation on the use of building ground - paid by legal entities	63	100	124	139	169	175	188
4200 Recurrent taxes on net wealth	4	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	0	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	4	..	..	..	..	..	..
Tax on balance wealth paid by banks	4	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	2	9	14	8	11	17	17
4310 Estate and inheritance taxes
4320 Gift taxes
4400 Taxes on financial and capital transactions	23	57	32	29	54	55	47

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Taxes on the sale of immovable property - from legal entities	11	19	7	7	9	7	4
Taxes on the sale of immovable property - from individuals	12	38	25	23	44	48	43
4500 Other non-recurrent taxes on property	10	0	2	4	6	14	7
4510 Other non-recurrent taxes on property on net wealth	0	..	0	0	0	0	0
4520 Other non-recurrent taxes on property other than on net wealth	10	..	2	4	6	14	7
Payments for the change of use of agricultural and forest land	10	..	0	2	4	3	5
Granting of easements and the creation of building rights	0	..	2	3	2	10	2
4600 Other recurrent taxes on property	0	0	0	0	0	0	0
Property tax on boats	0	0	0	0	0	0	0
5000 Taxes on goods and services	2 588	4 658	5 150	5 893	7 033	7 606	8 177
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	2 483	4 451	4 942	5 528	6 562	7 123	7 663
5110 General taxes	1 642	2 941	2 929	3 224	4 304	4 721	5 161
5111 Value added taxes (VAT)	1 611	2 941	2 929	3 224	4 304	4 721	5 161
Value added tax	1 599	2 923	2 925	3 218	4 295	4 715	5 152
Negative compensation of farmers in a VAT flat rate system	12	18	4	6	9	6	9
5112 Sales taxes	8	0	0	0	0	0	0
Customs duties paid by individuals	1	..	..	..	..	..	..
Special import duties and customs charges	7	..	..	..	..	..	..
5113 Turnover and other general taxes on goods and services	23	0	0	0	0	0	0
Turnover tax on goods	11	..	..	..	..	..	..
Turnover tax on services	12	..	..	..	..	..	..
Special turnover tax on alcohol	0	..	..	..	..	..	..
5120 Taxes on specific goods and services	841	1 510	2 013	2 303	2 258	2 402	2 502
5121 Excises	581	1 196	1 657	1 823	1 733	1 740	1 837
Alcohol and alcoholic drinks	39	71	89	108	118	125	120
Mineral oil and gas	405	758	1 016	1 033	929	930	1 047
Tobacco	97	301	391	419	422	471	472
Duty free shops - alcohol and alcoholic drinks	3	0	0	0	0	0	0
Duty free shops - tobacco	17	0	0	0	0	0	0
Electric power and coal	0	4	19	34	32	17	16
Tax on the sales of new motor vehicles	18	60	40	26	14	18	21
Tax on the sales of used motor vehicles	2	2	0	-0	0	0	0
Additional tax on motor vehicles	0	0	0	6	0	0	0
Support for produced electricity from RES and CHP	0	0	85	154	180	142	125
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0
5123 Customs and import duties	158	85	60	53	82	104	87
Import duties	151	0	0	0	0	0	0
Levies on imported agricultural products	7	0	0	0	0	0	0
Custom duties collected for the EU	0	85	60	53	82	104	87
5124 Taxes on exports	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0
5126 Taxes on specific services	102	230	296	428	443	557	578
Tax on special gambling (gambling in casinos)	25	64	53	48	22	46	50
Tax on classical gambling (lottery...)	1	3	3	3	3	4	4
Special tax on slot machines	4	0	0	0	0	0	0
Tax on insurance services	37	65	69	82	108	116	135
Sojourn tax	3	7	7	11	16	24	26
Concessions	1	29	40	79	66	90	76
Concessions duties on special gambling (gambling in casinos)	26	55	47	37	18	40	43
Fire protection tax	4	6	7	8	10	11	20
Tax on lottery tickets	0	0	0	17	19	22	24
Tax on financial services	0	0	0	57	76	78	74
FIHO, FSO	0	0	25	27	24	30	30
SOS	0	0	23	11	11	14	15
Tax on balance wealth paid by banks	0	0	0	2	0	0	0
Commodity reserve fund	0	0	21	32	29	34	31
Deposit Guarantee Fund	0	0	0	0	27	32	39
Single Resolution Fund	0	0	0	16	9	11	6
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	-0	0	0	0	0	0
Sugar levy	-0	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	105	207	208	366	471	483	515
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	105	207	208	346	384	361	345
5211 Recurrent taxes on motor vehicles, paid by households	49	87	86	118	130	132	135
Registration fees on motor vehicles, boats and airplanes paid by individuals	49	87	86	118	130	132	135
5212 Recurrent taxes on motor vehicles, paid by others	12	21	20	27	33	34	35
Registration fees on motor vehicles, boats and airplanes paid by legal entities	12	21	20	27	33	34	35
Registration fees on tractors	0	0	0	0	0	0	0
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	43	99	102	201	221	195	176
Charges on the use of water	4	22	23	32	31	31	31
Taxes on waste pollution	7	10	3	2	1	2	2
Taxes on air pollution - caused by gas and hard fuels	3	8	10	14	16	13	9
Contribution of Nuclear power plant to finance its de-composition	0	0	0	0	0	0	0
Indemnity for the restricted use of area on the territory of Nuclear power plant	0	7	10	12	12	13	14
Taxes on air pollution	29	21	23	114	118	93	77
Special water tax	0	30	33	27	23	23	22
Markup on toll	0	0	0	0	13	13	13
Transshipment fee in the port of Koper	0	0	0	0	6	8	7
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	20	87	122	170
Emission permits	20	87	122	163
Contribution from excess market revenues in the field of energy	0	0	0	7
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0
6100 Other taxes paid solely by business
6200 Other taxes paid by other than business, or unidentifiable
Customs duties collected for the EU	85	60	53	82	104	87
SRF Contributions collected for the EU	16	9	11	6
Total tax revenue on cash basis	7 100	13 214	13 728	14 742	19 988	21 732	23 264
Total tax revenue on accrual basis	7 093	13 357	13 837	14 683	20 058	21 404	23 292
Additional taxes included in national accounts	0	0	87	94	97	99	99
Radio and television licence fee	0	0	87	94	97	99	99
Taxes excluded from national accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	-1	-25	-2	-2	-2	-2	-2
Voluntary social security contributions	0	0	0	0	0	0	0
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	7 091	13 332	13 922	14 775	20 153	21 501	23 389
Imputed social contributions	39	81	100	118	180	173	192
National accounts, taxes and all social contributions	7 131	13 414	14 022	14 893	20 334	21 674	23 581

.. Not available

The complete time series of tax revenue data for Slovenia is available at: <https://data-explorer.oecd.org/s/37h>

Note: Year ending 31st December.

Data are on accrual basis.

Source: Statistical Office of the Republic of Slovenia.

Table 5.33. Spain: Details of tax revenue, 1965-2023

Million EUR

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	1 238	22 002	103 662	214 038	391 474	335 499	364 587	462 224	505 644	545 398
Total tax revenue exclusive of taxes collected for the EU	..	..	..	212 991	389 753	333 955	362 077	459 218	501 723	541 770
1000 Taxes on income, profits and capital gains of individuals and corporations	304	5 714	31 763	60 145	130 081	93 798	102 645	137 742	158 666	176 460
1100 Taxes on income, profits and capital gains of individuals	177	4 481	22 527	41 248	80 719	74 118	78 896	105 449	122 092	132 959
Personal income tax	..	..	22 527	40 366	79 973	73 534	78 586	105 073	121 506	132 210
Income tax of non-residents	..	..	0	882	746	584	310	376	586	749
1110 Taxes on income and profits of individuals	..	..	..	..	..	..	..	..	..	..
1120 Taxes on capital gains of individuals	..	..	..	..	..	..	..	..	..	..
1200 Taxes on income, profits and capital gains of corporations	114	1 119	9 146	18 897	49 362	19 680	23 749	32 293	36 574	43 501
Corporate income tax	..	..	9 146	18 597	47 499	17 567	22 471	30 686	34 051	39 070
Income tax of non-residents (legal persons)	..	..	0	300	1 863	2 113	1 278	1 607	2 523	3 167
1210 Taxes on income and profits of corporations	..	..	..	..	..	..	..	..	..	1 264
Tax on commercial activity	..	..	..	..	..	..	..	..	..	0
Special tax 4 percent	..	..	..	..	..	..	..	..	..	0
Taxes on profits	..	..	..	..	..	..	..	..	..	0
Temporary levy on credit institutions and specialised credit institutions	..	..	..	..	..	..	..	..	..	1 264
1220 Taxes on capital gains of corporations	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	13	114	91	0	0	0	0	0	0	0
Local taxes	13	114	0	..	..	..	..	..	..	..
Other taxes	0	0	91	..	..	..	..	..	..	..
2000 Social security contributions (SSC)	350	10 682	36 722	74 683	127 088	127 235	122 835	163 824	172 308	189 018
2100 Social security contributions (SSC) by employees	81	2 376	5 976	11 711	19 625	19 423	18 783	24 091	26 303	28 792
2110 Social security contributions (SSC) by employees, payroll basis	..	..	5 976	11 711	19 625	19 423	18 783	24 091	26 303	28 792
2120 Social security contributions (SSC) by employees, income tax basis	..	..	0	..	..	..	..	..	..	..
2200 Social security contributions (SSC) by employers	269	8 306	26 385	54 226	93 234	89 666	87 988	118 756	127 761	141 021
2210 Social security contributions (SSC) by employers, payroll basis	..	..	26 385	54 226	93 234	89 666	87 988	118 756	127 761	141 021
2220 Social security contributions (SSC) by employers, income tax basis	..	..	0	..	..	..	..	..	..	..
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	4 361	8 746	14 229	18 146	16 064	20 977	18 244	19 205
Self-employment	..	..	2 492	6 788	10 120	10 119	10 872	11 802	11 795	12 370
Unemployment	..	..	1 869	1 958	4 109	8 027	5 192	9 175	6 449	6 835
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	79	1 004	5 718	13 827	32 133	22 178	27 855	33 669	34 628	33 727
4100 Recurrent taxes on immovable property	6	41	1 478	3 988	7 281	9 666	12 623	13 998	13 793	13 958
Real State tax (IBI)/Real State tax Surcharge	..	41	1 478	3 982	7 267	9 657	12 581	13 924	13 763	13 928
Special Real State tax for Non-residents	..	0	0	6	6	8	4	3	5	2
Other taxes on property, land or building use	..	0	0	0	3	0	1	0	0	0
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	0	5	1	37	71	25	28
Tax on large Commercial Establishments	..	..	..	..	5	1	37	71	25	28
4200 Recurrent taxes on net wealth	0	107	637	1 413	2 479	688	1 904	2 370	2 594	3 088
4210 Recurrent taxes on net wealth of individuals	..	107	637	1 413	2 479	688	1 904	2 370	2 594	3 088
Wealth tax	..	..	637	1 199	2 054	104	1 144	1 518	1 753	1 620
Temporary Solidarity Tax on Large Fortunes	..	..	..	0	0	0	0	0	0	623
Real State tax (unoccupied dwellings) and others	..	..	0	214	425	584	760	852	841	845

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4220 Recurrent taxes on net wealth of corporations	..	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	13	90	440	1 379	2 901	2 412	2 790	3 536	3 662	3 429
Inheritance and gift tax	..	..	440	1 379	2 901	2 412	2 790	3 536	3 662	3 429
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	60	767	2 478	5 939	17 025	7 603	6 984	11 108	12 664	11 169
Taxes on property transactions	60	767	2 478	5 939	17 025	7 603	6 984	10 812	12 358	10 893
Tax on financial transactions	..	..	..	0	0	0	0	296	306	276
4500 Other non-recurrent taxes on property	0	0	646	1 108	2 447	1 809	3 554	2 657	1 915	2 083
4510 Other non-recurrent taxes on property on net wealth	..	..	467	0	495	192	1 006	348	344	108
Tax on land holding gains	..	..	467	..	..	..	0	..	..	..
Urban use tax	..	..	..	..	495	192	73	114	110	108
Extraordinary resource of FGD	..	..	..	..	0	0	933	234	234	0
4520 Other non-recurrent taxes on property other than on net wealth	..	..	179	1 108	1 952	1 617	2 548	2 309	1 571	1 975
Special duties	..	..	179	180	168	129	70	84	87	75
Land development contributions	..	..	0	223	368	225	61	71	63	55
Levy on "Revaluation of Reserve Account"	..	..	..	0	0	0	0	0	0	0
Tax on the increase in value of urban terrains	..	..	0	705	1 416	1 263	2 417	2 154	1 421	1 845
Others	..	..	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	38	0	0	0	0	0	0	0
5000 Taxes on goods and services	506	4 553	29 437	65 380	102 160	92 280	111 063	126 814	139 835	146 031
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	503	4 552	26 732	59 383	93 814	84 985	102 925	116 317	128 197	131 466
5110 General taxes	275	2 234	16 611	37 800	62 778	55 629	69 478	83 881	94 595	96 360
5111 Value added taxes (VAT)	0	0	16 304	37 785	62 743	55 318	69 294	83 547	94 140	95 961
Value added tax (VAT)	..	..	16 304	37 045	61 472	54 509	67 913	82 249	92 250	93 825
Canary Islands general indirect tax	..	..	0	740	1 271	809	1 381	1 298	1 890	2 136
5112 Sales taxes	0	0	0	15	35	311	184	168	160	76
Fees for RTVE (since 2010)	..	..	..	0	0	278	184	168	160	76
Fees from the National Commission of Telecommunications Market	..	..	..	15	35	33	0	0	0	0
5113 Turnover and other general taxes on goods and services	275	2 234	307	0	0	0	0	166	295	323
Cascade tax	118	1 483	197	..	..	..	..	0	0	0
Excises on luxury expenditure	96	939	15	..	..	..	..	0	0	0
Other import duties	94	832	128	..	..	..	..	0	0	0
Refund of internal taxes	-33	-1 020	-33	..	..	..	..	0	0	0
Tax on certain digital services	..	..	..	..	..	..	..	166	295	323
5120 Taxes on specific goods and services	228	2 317	10 120	21 583	31 036	29 356	33 447	32 436	33 602	35 106
5121 Excises	69	1 239	6 048	17 952	25 581	24 384	25 919	24 097	23 775	24 892
Special excises	69	1 239	10	0	0	0	0	0	0	0
On beer	0	0	87	202	307	302	316	340	375	373
On wine	0	0	0	0	0	0	0	0	0	0
On alcohol	0	0	481	785	1 008	876	843	735	959	900
On hydrocarbon	0	0	4 222	9 977	11 787	10 907	12 465	12 718	13 259	13 361
On tobacco	0	0	1 123	4 507	7 258	7 976	7 213	6 601	7 216	7 274
On electricity bills	0	0	0	703	1 153	1 483	1 458	1 142	246	200
Tax on retail sales of specific hydrocarbons	0	0	0	0	1 356	1 238	7	0	1	0
Tax on oil derived fuels	0	0	120	237	253	220	314	289	301	318
Petrol tax	0	0	0	6	5	5	22	23	20	24
Other taxes	0	0	5	17	21	18	22	22	25	22
On carbon	0	0	0	0	0	0	308	29	58	34
Production and storage of electricity	0	0	0	0	0	0	1 576	1 108	16	17
Tax Greenhouse Effect Flourinated	0	0	0	0	0	0	99	68	100	106
Canary Islands taxes on national products	0	0	0	51	86	71	85	115	143	164
Taxes on national products in Ceuta and Melilla	0	0	0	108	110	105	115	90	90	95
Fees from the National Energy Commission	0	0	0	13	27	35	0	0	0	0
Contribution to the National Energy Efficiency Fund	0	0	0	0	0	366	207	207	192	392
Duty on specific means of transport	0	0	0	1 317	2 158	735	358	544	718	842
Fee for the use of continental waters for the production of the electrical power	0	0	0	0	0	0	464	4	6	114
Special duties and other taxes on imported products	0	0	0	29	52	47	47	32	19	139
Excise tax on non-reusable plastic containers	..	..	..	0	0	0	0	0	0	487
Tax on sugar-sweetened beverages	..	..	..	0	0	0	0	30	31	30
Other taxes on products	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	66	132	546	0	0	0	0	0	0	0
Tobacco	21	77	0	..	..	..	..	..	..	..
Petroleum	45	55	546	..	..	..	..	..	..	..
5123 Customs and import duties	87	561	2 078	1 044	1 816	1 593	1 910	2 132	2 914	2 763

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Import duties	87	561	1 394	0	0	0	0	0	0	0
Canary Islands taxes on imported products	0	0	137	33	51	44	53	73	91	105
Taxes on imported products in Ceuta and Melilla	0	0	36	41	42	40	43	34	34	36
Customs duties collected for the EU	..	..	511	970	1 723	1 509	1 814	2 025	2 789	2 622
5124 Taxes on exports	0	0	0	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	7	385	1 427	2 497	3 633	3 166	5 408	5 966	6 669	7 088
Taxes on betting and gambling	0	232	1 307	1 649	2 051	1 635	1 164	997	1 190	1 257
Taxes on other specific services	6	153	120	0	0	0	0	0	0	0
Taxes on insurance premiums	0	0	0	848	1 581	1 531	1 446	2 247	2 456	2 572
Tax on deposits of credit institution	0	0	0	0	1	0	421	439	461	489
Ordinary resource DGF	0	0	0	0	0	0	1 644	1 257	1 203	1 537
EU SRF contribution	..	..	..	0	0	0	690	981	1 132	1 006
Tourist tax	0	0	0	0	0	0	43	45	227	227
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	22	90	6	213	210	241	244	363
EU levies	..	..	22	77	-2	35	6	0	0	0
Others	..	..	0	13	8	9	37	94	99	197
Resource CORES	..	..	0	0	0	169	167	147	145	166
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	3	1	2 633	5 997	8 346	7 295	8 138	10 497	11 638	14 565
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	3	1	1 616	4 291	5 311	5 782	6 456	6 984	7 258	8 965
Other taxes on luxury expenses	..	..	..	2	7	4	3	3	4	3
5211 Recurrent taxes on motor vehicles, paid by households	..	0	461	1 117	1 626	1 770	1 725	1 784	1 808	1 794
Car registration tax	..	..	461	1 117	1 626	1 770	1 725	1 784	1 808	1 794
5212 Recurrent taxes on motor vehicles, paid by others	..	0	117	298	502	498	470	493	500	496
Car registration tax	..	..	117	298	502	498	470	493	500	496
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	..	1	1 038	2 874	3 176	3 510	4 258	4 704	4 946	6 672
Hunting and fishing taxes	..	..	0	28	28	34	30	30	27	22
Economic activity tax	..	..	925	1 934	1 633	1 785	1 794	2 006	2 016	1 900
Advertising	..	..	27	0	0	0	0	0	0	0
Taxes on environment and pollution	..	..	0	42	91	141	599	881	727	824
Tax on effluent, use of hydrocarbon and mines	..	..	0	51	83	67	184	184	219	222
Other fees paid by households for licences	..	..	0	179	264	228	245	322	314	330
Compensation for local taxes	..	..	86	140	176	165	118	121	111	105
Vehicle inspection duty	..	..	0	6	18	17	19	17	16	15
Municipal fees for private use of public space	..	..	0	494	883	1 073	1 269	1 143	1 516	1 609
Temporary energy levy	..	..	..	0	0	0	0	0	0	1 645
Others	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	1 017	1 706	3 035	1 513	1 682	3 513	4 380	5 600
Tax and building permits	..	..	327	1 117	2 227	859	575	1 162	1 331	1 398
Urban licenses	..	..	0	451	490	260	200	331	402	404
Greenhouse gas emission trading	..	..	0	0	0	0	412	1 656	2 318	3 100
Parafiscal taxes	..	..	690	138	318	394	495	364	329	340
Tax on waste disposal in landfills, incineration and co-incineration of waste	..	..	..	0	0	0	0	0	0	358
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	72	0	0	0	0	0	0	0
6000 Other taxes	0	49	22	3	12	8	189	175	207	162
6100 Other taxes paid solely by business	..	49	0	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	..	0	22	3	12	8	189	175	207	162
Other taxes on production	..	..	..	3	12	8	189	175	207	162
Custom duties collected for the EU	..	..	..	970	1 723	1 509	1 814	2 025	2 789	2 622
SRF Contributions collected for the EU	..	..	..	..	..	..	690	981	1 132	1 006
Non-wastable tax credits against 1110	..	..	..	..	1 323	1 897	1 093	2 704	2 822	3 051
Tax expenditure component	..	..	..	..	522	729	546	1 199	1 307	1 412
Transfer component	..	..	..	..	801	1 168	547	1 505	1 515	1 639
Non-wastable tax credits against 1210	..	..	..	..	0	0	46	1 417	384	348
Tax expenditure component	..	..	..	..	..	..	12	38	54	56
Transfer component	..	..	..	..	..	..	34	1 379	330	292
Total tax revenue on cash basis	1 238	22 002	103 662	212 593	388 655	333 633	360 840	450 876	500 826	537 756
Total tax revenue on accrual basis	..	..	..	214 038	391 474	335 499	364 587	462 224	505 644	545 398
Additional taxes included in national accounts	..	..	..	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Taxes excluded from national accounts	0	0	0	0	0	0	0
Difference in treatment of tax credits	0	522	729	558	1 237	1 361	1 468
Capital transfer for uncollected revenue	0	0	0	0	0	0	0
Voluntary social security contributions	447	937	1 155	1 170	931	930	892
Miscellaneous differences	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	214 485	392 933	337 383	366 315	464 392	507 935	547 758
Imputed social contributions	5 379	7 618	8 585	7 503	6 932	6 848	7 127
National accounts, taxes and all social contributions	219 864	400 551	345 968	373 818	471 324	514 783	554 885

.. Not available

The complete time series of tax revenue data for Spain is available at: <https://data-explorer.oecd.org/s/37i>

Note: Year ending 31st December.

From 1995, data are on accrual basis.

Since 1995, the data are consistent with those transmitted to Eurostat in the framework of Government Finance Statistics (ESA).

From 1981 the figures take into account the classification procedures set out in the OECD Interpretative Guide. Consequently, they are not completely comparable with the figures for earlier years though the amounts involved are quite small.

Heading 2300: Contributions paid by self-employed were shown under heading 2100 until 1982.

Source: Information from the Ministry of Finance for taxes and from Social Security System for social security contributions up to 1994. Since 1995 (accrual basis), national account data (IGAE-Ministry of Finance)

Table 5.34. Sweden: Details of tax revenue, 1965-2023

Million SEK

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	40 003	259 216	755 953	1 204 794	1 491 190	1 532 259	1 816 166	2 336 817	2 493 410	2 562 206
Total tax revenue exclusive of taxes collected for the EU	..	..	755 953	1 200 999	1 485 306	1 526 585	1 809 891	2 329 478	2 484 082	2 554 271
1000 Taxes on income, profits and capital gains of individuals and corporations	21 956	112 730	314 797	514 729	580 372	546 696	657 539	858 446	897 879	908 195
1100 Taxes on income, profits and capital gains of individuals	19 500	106 376	291 146	426 956	464 435	430 896	533 660	676 176	697 186	689 370
1110 Taxes on income and profits of individuals	19 390	105 866	289 598	392 532	414 728	396 353	464 596	571 572	604 294	617 679
Coupon tax	9	44	233	2 040	6 306	3 047	4 615	9 355	12 324	9 421
Duties on foreign artists	4	3	3	50	86	89	2	0	0	0
National income tax individual	8 676	31 682	70 755	66 850	44 326	42 595	52 480	51 534	63 716	56 804
Local income tax individual	9 294	78 134	220 072	336 304	479 068	522 850	635 719	806 447	852 510	893 371
Tax reduction individual	0	-3 997	-1 465	-18 872	-122 029	-179 890	-236 613	-305 764	-334 469	-352 458
Public service tax	..	..	0	5 061	6 674	6 981	7 759	9 149	9 352	9 323
Other	1 407	0	0	1 098	296	681	635	852	860	1 218
1120 Taxes on capital gains of individuals	110	510	1 548	34 425	49 707	34 543	69 064	104 604	92 892	71 692
Lottery prize tax	110	510	1 548	60	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	2 456	6 354	23 651	87 772	115 937	115 800	123 878	182 270	200 693	218 824
1210 Taxes on income and profits of corporations	2 456	6 354	23 651	87 772	115 937	115 800	123 878	182 270	200 693	218 824
Tax on profits not distributed	1	10	3	0	0	0	0	0	0	0
National income tax b.c. list	1 425	2 078	19 774	74 501	103 150	103 944	115 507	175 545	192 400	200 025
Local income tax b.c. list	1 030	4 266	0	0	0	0	0	0	0	0
Special tax on profits	0	0	3 874	0	0	0	0	0	0	0
Taxes on pension insurance savings	0	0	0	13 271	12 787	11 856	8 371	6 724	8 294	18 800
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	4 851	74 647	205 867	306 974	388 505	384 668	404 851	489 876	518 438	550 079
2100 Social security contributions (SSC) by employees	743	254	823	63 074	81 088	89 175	108 356	137 337	145 337	152 846
Health insurance fees	743	9	5	0	0	0	0	0	0	0
Unemployment insurance fees	0	245	818	0	0	0	0	0	0	0
Pension fees	0	0	0	63 074	81 088	89 175	108 356	137 337	145 337	152 846
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	63 074	81 088	89 175	108 356	137 337	145 337	152 846
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	3 568	71 602	196 905	237 576	300 010	288 310	291 646	348 647	370 375	395 151
Survivors pension fees	0	20 343	44 181	14 847	19 611	20 362	17 305	11 636	12 359	13 363
Health insurance fees	717	26 005	58 334	74 097	100 979	71 292	64 332	68 834	73 103	79 047
Unemployment insurance fees	0	0	0	0	0	0	0	0	0	0
Labour market fees	0	982	12 516	45 975	48 471	55 443	37 926	48 300	51 320	55 503
Industrial injury insurance fees	132	1 201	4 663	12 030	7 844	8 146	4 431	3 878	4 118	4 453
Seamen's pension fees	0	10	26	30	0	0	0	0	0	0
Part pension fees	0	1 119	2 897	0	0	0	0	0	0	0
Supplementary pension fees	2 719	21 458	73 129	71 384	97 748	106 712	129 204	165 587	175 938	184 897
Parent insurance fees	0	484	1 159	19 215	25 356	26 355	38 448	50 411	53 537	57 889
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	237 576	300 010	288 310	291 646	348 647	370 375	395 151
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	540	2 791	8 139	5 569	8 391	7 584	5 058	4 560	4 714	4 587
Survivors pension fees	0	943	1 580	451	662	687	443	167	175	172
Health insurance fees	260	992	1 702	1 988	3 297	2 082	256	184	206	216
Industrial injury insurance fees	0	64	191	365	264	275	84	54	57	56
Parent insurance fees	0	58	106	573	856	888	603	568	605	600
Supplementary pension fees	280	734	4 560	2 192	3 312	3 652	3 672	3 587	3 671	3 543
Reduction	0	0	0	0	0	0	0	0	0	0
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	5 569	8 391	7 584	5 058	4 560	4 714	4 587
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	756	-984	-401	-209	-670	-1 988	-2 506
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	756	-984	-401	-209	-670	-1 988	-2 506

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	13	6 759	18 686	50 106	83 279	107 515	194 121	280 766	301 306	323 725
Special wage tax	0	61	0	22 391	30 225	33 090	40 283	51 865	58 320	61 482
Child care fees	0	4 740	13 080	0	0	0	0	0	0	0
Adult education fees	0	614	1 555	0	0	0	0	0	0	0
Building research fees	13	105	0	0	0	0	0	0	0	0
Labour welfare fees	0	257	2 033	0	0	0	0	0	0	0
Labour education fees	0	982	0	0	0	0	0	0	0	0
Labour market fees	0	0	0	112	156	219	-1	1	1	1
General wage fees	0	0	2 018	27 603	52 898	74 207	153 839	228 899	242 985	262 241
4000 Taxes on property	712	2 424	26 630	39 890	36 228	36 509	43 852	52 203	55 007	50 654
4100 Recurrent taxes on immovable property	10	16	8 946	23 286	25 899	26 402	32 444	36 098	38 615	39 783
4110 Recurrent taxes on immovable property of households	0	0	3 877	13 321	13 474	11 666	13 320	17 008	17 560	18 361
Special tax on real estate	..	..	3 877	13 321	13 474	11 666	13 320	17 008	17 560	18 361
4120 Recurrent taxes on immovable property paid by agents other than households	10	16	5 069	9 965	12 424	14 736	19 124	19 090	21 056	21 422
Forestry levy	10	16	423	22	34	18	19	14	16	12
Special tax on real estate	0	0	4 646	9 943	12 390	14 718	19 105	19 076	21 040	21 410
4200 Recurrent taxes on net wealth	366	717	3 200	8 223	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	361	702	3 135	8 043	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	5	15	65	180	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	155	545	1 433	2 549	23	9	-0	0	0	0
4310 Estate and inheritance taxes	143	495	1 118	2 088	15	9	-0	..	..	..
4320 Gift taxes	12	50	315	460	8	0	0	..	..	..
4400 Taxes on financial and capital transactions	181	1 146	13 051	5 833	10 305	10 097	11 408	16 106	16 391	10 871
Taxes on financial and capital transactions	181	1 146	6 946	4 878	9 414	8 968	10 895	15 525	15 759	10 313
Turnover tax on securities	0	0	6 105	0	0	0	0	0	0	0
Tax on life group insurances	0	0	0	955	891	1 129	513	581	632	558
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	12 471	62 234	188 709	291 615	401 038	455 450	514 448	652 909	717 486	727 496
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	11 808	58 474	181 587	284 182	387 956	439 050	495 695	630 360	694 959	705 428
5110 General taxes	4 147	34 643	112 399	199 606	286 211	326 685	383 002	499 497	552 379	552 643
5111 Value added taxes (VAT)	0	34 643	112 399	197 483	282 586	322 603	379 120	499 360	552 245	552 499
5112 Sales taxes	4 147	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	2 123	3 625	4 082	3 882	137	135	143
5120 Taxes on specific goods and services	7 661	23 831	69 188	84 576	101 745	112 365	112 693	130 863	142 579	152 785
5121 Excises	5 953	19 941	55 332	70 313	84 873	91 470	91 534	108 745	118 626	129 088
Taxes on petrol and fuel	1 420	4 229	17 171	39 011	44 501	47 426	44 906	48 533	40 918	40 460
Special sales tax	390	585	1 098	0	0	0	0	0	0	0
Sales tax on motor vehicles	325	553	1 983	195	3	0	0	0	0	0
Tobacco tax	1 150	3 087	5 636	7 747	9 742	10 588	11 825	11 907	13 158	11 483
Tax on spirits	1 548	4 431	6 205	4 902	4 250	4 324	4 208	5 609	5 514	5 640
Tax on wine	149	930	2 922	3 567	4 001	4 589	5 654	6 635	6 495	6 771
Tax on beer and soft drinks	242	964	2 532	2 355	2 773	3 219	3 895	4 546	4 583	4 710
Tax on energy consumption	729	5 162	16 352	11 451	18 994	21 035	20 749	28 597	44 915	57 116
Taxes on electricity from certain sources	0	0	1 018	0	0	0	0	0	0	0
Tax on wastes	0	0	0	1 085	609	289	297	1 165	1 428	866
Tax on cassette tapes	0	0	194	0	0	0	0	0	0	0
Tax on videorecorders	0	0	221	0	0	0	0	0	0	0
Tax on chemicals	0	0	0	0	0	0	0	1 753	1 614	2 042
5122 Profits of fiscal monopolies	72	204	332	3 641	3 952	5 068	5 001	3 276	2 159	2 309
Alcohol monopoly wholesale	23	116	98	0	0	0	0	0	0	0
Alcohol monopoly retailing	49	88	234	80	296	302	198	376	159	409
Gaming monopoly retailing	0	0	0	3 561	3 657	4 766	4 803	2 900	2 000	1 900
5123 Customs and import duties	1 419	2 433	8 308	3 450	5 099	5 412	6 243	7 339	9 329	7 936
Customs	1 080	1 300	3 115	3 450	5 099	5 412	6 243	7 339	9 329	7 936
Agricultural levies	339	1 133	5 193	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	40	0	0	0	0	0	0	0
Investment tax	..	..	40	..	..	..	..	..	..	..
5126 Taxes on specific services	217	1 253	5 176	5 834	3 361	4 712	7 120	10 579	12 032	12 755
Betting tax	79	223	616	0	0	0	0	0	0	0
Advertisement tax	0	202	1 073	1 116	657	335	200	103	28	1

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Tax on gambling	0	69	88	1 245	1 315	1 378	1 353	4 028	4 271	4 220
Other specific services	138	656	2 938	3 473	1 388	2 999	5 567	5 984	6 612	7 035
Tax on charter travelling	0	103	461	0	0	0	0	0	0	0
Tax on air travel	..	..	0	0	0	0	0	465	1 120	1 499
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	0	1 339	4 460	5 702	2 795	925	434	697
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	663	3 760	7 122	7 433	13 083	16 400	18 752	22 549	22 527	22 069
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	663	3 760	7 122	7 433	13 083	16 400	18 752	22 549	22 527	22 069
5211 Recurrent taxes on motor vehicles, paid by households	336	1 241	2 003	4 969	7 414	8 550	10 897	10 815	10 655	10 011
5212 Recurrent taxes on motor vehicles, paid by others	313	2 476	5 055	2 464	5 669	7 850	7 855	11 735	11 872	12 058
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	14	43	64	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	422	1 264	1 479	1 768	1 421	1 356	2 617	3 294	2 057
6100 Other taxes paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	..	422	1 264	1 479	1 768	1 421	1 356	2 617	3 294	2 057
Custom duties collected for the EU	..	..	..	3 450	5 099	5 412	6 243	7 339	9 329	7 936
Total tax revenue on cash basis	40 003	259 216	755 953	1 144 233	1 465 382	1 496 374	1 762 187	0	0	0
Total tax revenue on accrual basis	..	..	..	1 204 794	1 491 190	1 532 259	1 816 166	2 336 817	2 493 410	2 562 206
Additional taxes included in national accounts	..	..	..	0	0	0	0	0	0	0
Taxes excluded from national accounts	..	..	..	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	..	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	..	0	0	0	0	0	0	0
Voluntary social security contributions	..	..	..	7 951	12 376	13 167	16 726	30 070	26 919	40 071
Miscellaneous differences	..	..	..	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	..	..	..	1 212 745	1 503 566	1 545 426	1 832 892	2 366 887	2 520 329	2 602 277
Imputed social contributions	..	..	..	0	0	0	0	0	0	0
National accounts, taxes and all social contributions	..	..	..	1 212 745	1 503 566	1 545 426	1 832 892	2 366 887	2 520 329	2 602 277

.. Not available

The complete time series of tax revenue data for Sweden is available at: <https://data-explorer.oecd.org/s/37i>

Note: Year ending 31st December.

From 2000 data are on accrual basis.

Figures prior to 1970 are not strictly comparable with those of later years, though the amounts involved are insignificant.

Heading 1000: Receipts are on accrual and not on a cash basis for all years.

Source: National Financial Management Authority, Stockholm.

Table 5.35. Switzerland: Details of tax revenue, 1965-2023

Million CHF

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	11 237	46 385	85 774	128 205	151 404	162 356	181 128	209 311	211 563	217 193
1000 Taxes on income, profits and capital gains	4 616	21 022	40 203	56 411	69 790	74 439	84 362	100 037	99 409	103 813
1100 Taxes on income, profits and capital gains of individuals	3 748	18 056	27 824	37 948	47 994	51 835	56 375	63 762	66 371	67 901
1110 On income and profits of individuals	3 547	17 622	27 824	37 948	47 994	51 835	56 375	63 762	66 371	67 901
Direct federal tax individuals	245	2 525	4 432	5 713	8 589	9 880	10 394	12 693	12 730	13 377
Military service exemption tax	35	103	135	163	138	155	173	182	167	168
Cantonal tax individuals	1 473	7 510	12 856	17 592	23 094	24 957	27 156	30 251	31 755	32 241
Municipal tax individuals	1 322	6 235	10 402	14 481	16 174	16 844	18 651	20 636	21 719	22 115
Withholding tax	358	1 249	0	0	0	0	0	0	0	0
Coupons	114	0	0	0	0	0	0	0	0	0
1120 On capital gains of individuals	201	434	0	0	0	0	0	0	0	0
Cantonal tax individuals	84	229	..	..	..	..	..	..	..	..
Municipal tax individuals	112	190	..	..	..	..	..	..	..	..
Direct federal tax	5	15	..	..	..	..	..	..	..	..
1200 Taxes on income, profits and capital gains of corporates	868	2 966	6 300	11 323	16 161	16 378	19 432	22 876	24 892	27 676
1210 On profits of corporates	801	2 818	6 300	11 323	16 161	16 378	19 432	22 876	24 892	27 676
Corporate direct federal tax	153	781	2 214	4 928	6 800	8 006	9 731	12 701	13 601	14 458
Corporate cantonal tax	363	1 230	2 576	3 989	6 098	5 445	6 294	6 585	7 329	8 773
Corporate municipal tax	285	807	1 510	2 406	3 263	2 927	3 407	3 590	3 962	4 445
Withholding tax	0	0	0	0	0	0	0	0	0	0
1220 On capital gains of corporates	67	148	..	..	..	..	..	..	..	..
Corporate tax on gains	2	7	..	..	..	..	..	..	..	..
Corporate cantonal tax	28	77	..	..	..	..	..	..	..	..
Corporate municipal tax	37	64	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	6 079	7 140	5 635	6 226	8 556	13 399	8 146	8 235
Withholding tax	..	..	4 044	6 202	4 211	4 723	6 543	10 000	4 388	4 545
Property gains tax	..	..	2 035	938	1 424	1 502	2 013	3 399	3 758	3 690
Other	..	..	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	1 670	10 844	19 952	30 961	34 974	38 385	44 285	50 655	52 285	53 663
2100 Employees SSC	716	4 833	9 341	14 491	16 369	17 581	20 542	24 123	24 594	25 302
2110 On a payroll basis of employees SSC	716	4 833	9 341	14 491	16 369	17 581	20 542	24 123	24 594	25 302
2120 On an income tax basis of employees SSC	0	0	..	..	..	..	..	..	..	..
2200 Employers SSC	747	4 897	9 350	14 504	16 383	17 608	20 574	23 234	24 541	25 306
2210 On a payroll basis of employers SSC	747	4 897	9 350	14 504	16 383	17 608	20 574	23 234	24 541	25 306
2220 On an income tax basis of employers SSC	0	0	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed SSC	208	1 046	1 261	1 967	2 222	3 197	3 169	3 299	3 149	3 055
2310 On a payroll basis of self/non-employed SSC	209	1 046	1 261	1 967	2 222	3 197	3 169	3 299	3 149	3 055
2320 On an income tax basis of self/non-employed SSC	0	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300 SSC	0	68	0	0	0	0	0	0	0	0
2410 On a payroll basis unallocable between 2100, 2200 and 2300 SSC	..	68	..	..	..	..	..	..	..	..
2420 On an income tax basis unallocable between 2100, 2200 and 2300 SSC	..	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 108	3 830	7 586	12 333	12 223	12 402	13 140	16 664	16 812	16 548
4100 Recurrent taxes on immovable property	78	304	447	735	895	968	1 138	1 414	1 447	1 434
4110 Households recurrent taxes on immovable property	78	304	447	735	895	968	1 138	1 414	1 447	1 434
Cantonal tax on buildings	20	71	125	187	265	286	349	435	440	450
Municipal tax on buildings	58	233	322	548	630	682	789	979	1 007	984
4120 Other than households recurrent taxes on immovable property	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	692	2 201	3 382	5 254	7 002	7 105	8 096	10 299	10 564	10 757
4210 Individual recurrent taxes on net wealth	420	1 383	2 194	3 972	5 309	5 576	6 606	8 703	9 014	9 126
Cantonal wealth tax	206	739	1 232	2 241	3 145	3 324	4 044	5 292	5 536	5 562
Municipal wealth tax	214	644	962	1 731	2 164	2 252	2 562	3 411	3 479	3 564
4220 Corporate recurrent taxes on net wealth	272	818	1 188	1 282	1 693	1 529	1 490	1 596	1 550	1 632
Direct federal tax on capital	21	92	0	0	0	0	0	0	0	0
Cantonal tax on capital	142	436	760	821	1 107	969	947	985	960	1 023
Municipal tax on capital	109	290	428	461	586	561	542	611	590	608
4300 Estate, inheritance and gift taxes	142	393	896	1 215	869	974	1 088	1 366	1 399	1 416
4310 Estate and inheritance taxes	142	393	896	1 215	869	974	1 088	1 366	1 399	1 416
Cantonal inheritance tax	128	361	820	1 118	774	886	964	1 195	1 292	1 308
Municipal inheritance tax	14	32	76	97	96	88	124	171	107	108
4320 Gift taxes	0	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	196	932	2 245	4 342	2 562	2 428	1 902	2 209	2 051	1 694

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Cantonal transfer tax	48	245	115	144	182	182	177	265	259	234
Municipal transfer tax	21	103	39	52	42	50	52	79	79	77
Securities issuance	99	175	0	0	405	779	360	272	262	219
Securities trading	19	409	0	0	1 933	1 417	1 314	1 594	1 451	1 164
Currency effects	9	0	0	0	0	0	0	0	0	0
Securities issuance and trading	0	0	2 091	4 146	0	0	0	0	0	0
4500 Non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Non-recurrent taxes on net wealth	..	..	..	..	..	..	..	..	..	..
4520 Non-recurrent taxes on property other than net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property except 4100 and 4200	0	0	616	786	895	927	915	1 375	1 352	1 247
5000 Taxes on goods and services	3 843	10 689	17 894	28 285	34 168	36 539	38 542	40 897	42 009	42 106
5100 Taxes on production, sale, transfer, etc	3 582	9 863	15 975	25 302	30 669	32 264	33 771	35 527	36 462	36 913
5110 General taxes on goods and services	1 191	4 772	9 871	16 917	19 962	21 035	22 791	23 869	24 920	25 562
5111 Value added taxes	0	0	9 871	16 594	19 604	20 662	22 397	23 553	24 588	25 179
5112 Sales tax	1 191	4 772	0	323	358	373	393	316	331	383
Automobile duty	..	..	..	323	358	373	393	316	331	383
Other sales taxes	..	..	..	0	0	0	0	0	0	0
5113 Other (than value added and sales tax)	0	0	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	2 391	5 091	6 058	8 337	10 663	11 191	10 912	11 559	11 452	11 258
5121 Excises	1 016	3 427	4 604	6 810	7 805	8 295	8 056	8 462	8 209	7 995
Beer tax	26	33	0	0	107	112	114	107	115	112
Excises on tobacco	190	634	15	32	2 247	2 417	2 255	2 204	2 082	2 025
Other price supplements	104	542	1 503	1 783	3	0	3	3	3	3
Fuel tax	467	955	1 334	2 975	3 076	3 110	2 864	2 727	2 664	2 621
Additional fuel tax	229	1 263	1 753	2 020	2 071	2 082	1 905	1 811	1 755	1 707
Road tax	0	0	0	0	0	0	0	0	0	0
Mineral oil tax on combustibles	0	0	0	0	20	20	19	16	14	14
Automobile duty	0	0	0	0	0	0	0	0	0	0
Tax on distilled spirits	0	0	0	1	281	296	279	305	302	288
Electricity consumption tax	0	0	0	0	0	259	617	1 288	1 274	1 226
5122 Profits of fiscal monopolies	158	472	..	..	..	..	..	..	..	..
Alcohol monopoly	111	354	..	..	..	..	..	..	..	..
Salt monopoly	16	25	..	..	..	..	..	..	..	..
Water monopoly	30	90	..	..	..	..	..	..	..	..
Other	1	3	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 104	953	1 201	1 096	1 040	1 079	1 056	1 277	1 221	1 184
Import duties	972	923	1 201	1 096	1 040	1 079	1 056	1 277	1 221	1 184
Tobacco duty	114	6	0	0	0	0	0	0	0	0
Additional duties	18	24	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	..	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	..	..	..	..	..	..	..	..
5126 Taxes on specific services	113	239	253	431	1 818	1 816	1 800	1 820	2 022	2 079
Games in B casinos Confederation	2	2	2	37	449	381	272	248	353	364
Cantonal entertainment tax	17	37	23	27	39	101	67	46	66	67
Municipal entertainment tax	11	19	46	26	18	17	15	8	12	13
Other cantonal expenditure taxes	24	63	0	0	0	0	0	0	0	0
Other municipal expenditure taxes	19	6	0	0	0	0	0	0	0	0
Premium stamp duty	40	112	0	0	645	659	715	742	770	798
Lottery taxes	0	0	181	320	474	459	527	544	589	600
Other	0	0	0	20	193	199	204	232	233	237
5127 Other taxes on internat. trade and transactions not included within 5121 to 5126 inclusive	0	0	..	..	..	..	..	..	..	..
5128 Other taxes not included within 5121 to 5127 inclusive	0	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	46	47	44	38	68	99	90	93
5200 Taxes on use of goods and perform activities	261	826	1 918	2 983	3 499	4 276	4 771	5 370	5 547	5 193
5210 Recurrent taxes on use of goods and perform activities	261	826	1 918	2 983	3 499	4 276	4 767	5 353	5 500	5 155
5211 Recurrent taxes paid by households: motor vehicles	152	501	921	1 336	1 580	1 667	1 768	1 907	1 920	1 910
Paid by households in respect of motor vehicles	..	..	921	1 336	1 580	1 667	1 768	1 907	1 920	1 910
Paid by households in respect of motorway tax sticker	..	..	0	0	0	0	0	0	0	0
5212 Recurrent taxes paid by others: motor vehicles	76	251	230	334	395	417	442	477	480	478
Paid by others in respect of motor vehicles	..	..	230	334	395	417	442	477	480	478
Paid by others in respect of motorway tax sticker	..	..	0	0	0	0	0	0	0	0
Paid by others in respect of heavy vehicle charge	..	..	0	0	0	0	0	0	0	0
5213 Recurrent taxes paid on use of goods and perform activities other than on motor vehicles	33	74	768	1 314	1 524	2 192	2 556	2 969	3 100	2 768

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Hunting and fishing	9	20	0	0	0	0	0	0	0	0
Cantonal dog license	3	9	6	9	8	8	9	11	11	12
Municipal dog license	2	8	14	21	25	30	35	52	89	102
Cantonal inns	12	24	0	0	0	0	0	0	0	0
Cantonal royalties	5	12	0	0	0	0	0	0	0	0
Other	2	1	703	1 157	1 261	1 315	1 375	1 409	1 396	1 430
Environmental incentive fees	0	0	3	73	166	755	1 036	1 365	1 450	1 061
Royalties and concessions	0	0	42	53	64	84	101	131	155	162
Radio and television licences	..	..	703	1 124	1 228	1 285	1 351	1 400	1 337	..
5220 Non-recurrent taxes on use of goods and perform activities	0	0	0	0	0	0	5	17	48	38
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Taxes other than 1000, 2000, 3000, 4000 and 5000	0	0	140	215	249	590	799	1 057	1 047	1 064
6100 Paid solely by business	..	..	42	65	75	274	342	372	400	408
6200 Other taxes not solely paid by business	..	..	98	151	174	316	457	685	648	657
Exemption tax	..	..	98	151	174	187	190	203	204	206
Other	..	..	0	0	0	130	267	482	444	451
Total tax revenue on cash basis	11 237	46 385	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	85 774	128 205	151 404	162 356	181 128	209 311	211 563	217 193
Additional taxes included in National Accounts	..	..	0	0	0	0	0	0	0	0
Taxes excluded from National Accounts	..	..	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	..	..	0	0	0	0	0	0	0	0
Capital transfer for uncollected revenue	..	..	- 242	- 733	- 936	- 1 121	- 1 058	- 921	- 881	- 1 030
Voluntary social security contributions	..	..	0	0	0	0	0	0	0	0
Miscellaneous differences	..	..	0	0	0	0	0	0	0	0
National Accounts: Taxes and actual social contributions	..	..	85 533	127 472	150 468	161 235	180 070	208 390	210 682	216 164
Imputed social contributions	..	..	362	502	467	454	337	566	612	419
National Accounts: Taxes and all social contributions	..	..	85 895	127 974	150 935	161 689	180 407	208 956	211 293	216 583

.. Not available

The complete time series of tax revenue data for Switzerland is available at: <https://data-explorer.oecd.org/s/37k>

Note: Calendar year ending on 31 December.

The data is on an accrual basis.

The pre-1970 figures are not strictly comparable with those from the following years which were revised.

"Parish taxes" are not reported in these statistics from 1985 onward.

In section 1100: payments made in consideration for exemption from military service could be classed under nontax receipts.

Section 2000 (Social security contributions) has been revised from 1985 onward to take account of the sectoring of government units adopted when switching to the ESA 95 system of accounts (currently ESA 2010). Consequently, health insurance contributions and those to the Swiss National Accident Insurance Fund are now excluded from section 2000.

Source: Financial Statistics, Federal Finance Administration.

Table 5.36. Türkiye: Details of tax revenue, 1965-2023

Million TRY

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	0	1	79	40 263	203 053	287 873	586 722	1 662 669	3 144 266	6 163 076
1000 Taxes on income, profits and capital gains of individuals and corporations	0	0	26	11 890	48 197	61 317	119 144	397 629	863 918	1 480 362
1100 Taxes on income, profits and capital gains of individuals	0	0	21	8 954	34 447	40 392	85 756	219 656	356 464	694 044
1110 Taxes on income and profits of individuals	0	0	21	8 954	34 447	40 392	85 756	219 656	356 464	694 044
Income tax	0	0	21	8 954	34 447	40 392	85 756	219 656	356 464	694 044
1120 Taxes on capital gains of individuals	0	0	0	0	0	0	0	0	0	0
1200 Taxes on income, profits and capital gains of corporations	0	0	5	2 935	13 751	20 925	33 388	177 973	507 454	786 318
1210 Taxes on income and profits of corporations	0	0	5	2 935	13 751	20 925	33 388	177 973	507 454	786 318
Corporation tax	0	0	5	2 935	13 751	20 925	33 388	177 973	507 454	786 318
1220 Taxes on capital gains of corporations	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
Fiscal balance tax	..	0	..	..	..	..	..	..	..	..
Capital gains tax on real estate sales	..	0	..	..	..	..	..	..	..	..
2000 Social security contributions (SSC)	0	0	15	7 543	44 052	71 696	170 282	481 163	767 544	1 631 425
2100 Social security contributions (SSC) by employees	0	0	6	2 712	17 867	26 934	64 214	182 733	296 029	619 667
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	2 712	17 867	26 934	64 214	182 733	296 029	619 667
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	0	0	9	3 619	20 442	39 363	95 067	272 370	440 551	924 155
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	3 619	20 442	39 363	95 067	272 370	440 551	924 155
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	0	0	1	1 211	5 743	5 399	11 001	26 060	30 965	87 603
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	1 211	5 743	5 399	11 001	26 060	30 965	87 603
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	2	1 272	7 621	11 684	28 582	70 179	109 473	183 931
4100 Recurrent taxes on immovable property	0	0	0	191	1 464	2 669	5 882	13 647	18 633	31 275
Real estate tax	0	0	..	191	1 464	2 669	5 882	13 647	18 633	31 275
4110 Recurrent taxes on immovable property of households	..	..	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	..	..	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	23	40	75
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	23	40	75
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	15	125	215	435	2 255	2 886	4 238
Gift and inheritance tax	0	0	0	15	125	215	435	2 255	2 886	4 238
4310 Estate and inheritance taxes	..	..	..	..	..	..	..	..	..	..
4320 Gift taxes	..	..	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	2	1 065	6 032	8 800	22 265	54 254	87 913	148 342
Stamp tax	0	0	2	818	3 642	5 083	12 045	28 203	41 945	82 602
Real estate purchase tax	0	0	0	0	0	0	0	0	0	0
Title deed fees	0	0	0	207	2 000	3 329	9 530	24 739	44 018	61 593
Notary fees	0	0	0	40	389	388	690	1 312	1 950	4 147
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	0	0	22	16 901	96 766	137 252	259 964	696 341	1 370 130	2 809 531
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	0	0	22	16 328	92 605	131 878	250 261	675 957	1 344 247	2 733 861
5110 General taxes	0	0	16	9 735	43 285	62 533	121 070	385 343	754 109	1 455 006
5111 Value added taxes (VAT)	..	..	14	9 735	43 285	62 533	121 070	385 343	754 109	1 455 006
5112 Sales taxes	..	..	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	..	..	1	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	6	6 593	49 320	69 345	129 191	290 614	590 139	1 278 855
5121 Excises	0	0	1	4 718	39 111	57 285	105 922	205 351	419 791	928 197
Sales taxes	0	0	0	0	0	0	0	0	0	0
Domestic production tax	0	0	0	0	0	0	0	0	0	0
Domestic production tax on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on monopoly goods	0	0	0	0	0	0	0	0	0	0
Sugar consumption taxes	0	0	0	0	0	0	0	0	0	0
Motor vehicles purchase tax (Total)	0	0	1	916	4 293	6 193	17 027	66 372	167 142	441 234
Motor vehicles purchase tax	0	0	0	498	4 293	6 193	17 027	66 372	167 142	441 234
Additional motor vehicle purchase tax	0	0	0	418	0	0	0	0	0	0
Revenue from other excises	0	0	0	533	12 765	19 395	38 066	15 309	26 736	60 192
Petroleum consumption tax	0	0	0	3 269	22 052	31 697	50 830	31 292	76 765	172 835
Alcohol	..	..	0	0	0	0	0	22 785	43 702	69 040
Tobacco	..	..	0	0	0	0	0	67 620	101 275	176 591
Sugar-sweetened beverages	..	..	0	0	0	0	0	1 973	4 171	8 305
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	0	0	4	462	2 478	3 319	8 521	35 592	79 076	145 574
Customs duty	0	0	1	449	2 441	3 240	8 280	34 444	76 517	142 372
Customs duty on petrol	0	0	0	0	0	0	0	0	0	0
Production tax on imports	0	0	0	0	0	0	0	0	0	0
Production tax on petrol imports	0	0	0	0	0	0	0	0	0	0
Stamp duty on imports	0	0	2	0	0	0	0	0	0	0
Wharf duty	0	0	1	0	0	0	0	0	0	0
Other	0	0	0	13	37	80	240	1 148	2 560	3 202
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	0	0	1	997	7 686	4 005	10 014	39 120	68 939	161 143
Bank, insurance transaction tax	0	0	1	997	3 149	3 571	9 172	33 029	58 639	132 742
Transportation tax	0	0	0	0	0	0	0	0	0	0
PTT service tax	0	0	0	0	4 211	0	0	0	0	0
Tax on football pool	0	0	0	0	0	0	0	0	0	0
Lottery tax	0	0	0	0	327	434	842	6 092	10 300	28 402
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
Foreign travel expenditures tax	0	0	..	..	..	..	..	..	..	..
5128 Other taxes on specific goods and services	0	0	0	416	46	4 736	4 734	10 550	22 332	43 940
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	0	0	0	572	4 161	5 374	9 703	20 384	25 883	75 670
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	0	0	0	359	4 161	5 374	9 703	20 384	25 883	75 670
Motor vehicles tax	0	0	0	359	0	5 374	9 703	20 384	25 883	75 670
5211 Recurrent taxes on motor vehicles, paid by households	..	..	..	0	0	0	0	0	0	0
5212 Recurrent taxes on motor vehicles, paid by others	..	..	..	359	4 161	5 374	9 703	20 384	25 883	75 670
Motor vehicles tax	..	..	..	302	3 521	5 033	8 949	18 836	23 627	70 253
Traffic fees	..	..	..	58	640	341	754	1 548	2 256	5 417
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	..	..	..	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	213	0	0	0	0	0	0
Building construction tax	..	0	..	0	..	..	..	..	..	..
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	13	2 658	6 417	5 924	8 750	17 357	33 201	57 827
6100 Other taxes paid solely by business	..	0	0	0	0	0	0	0	0	0
6200 Other taxes paid by other than business, or unidentifiable	..	0	13	2 658	6 417	5 924	8 750	17 357	33 201	57 827
Funds	..	..	..	1 938	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Vocational Train Pro.F.	67	0	0	0	0	0	0
Tax penalties and fines	548	4 191	2 689	3 779	7 580	13 559	27 895
Municipalities revenue	106	2 227	3 235	4 971	9 777	19 642	29 932
Total tax revenue on cash basis	0	1	79	40 263	203 053	287 873	586 722	1 654 956	3 144 266	6 163 076
Total tax revenue on accrual basis
Additional taxes included in national accounts
Taxes excluded from national accounts
Difference in treatment of tax credits
Capital transfer for uncollected revenue
Voluntary social security contributions
Miscellaneous differences
National accounts, taxes and actual social contributions
Imputed social contributions
National accounts, taxes and all social contributions

.. Not available

The complete time series of tax revenue data for Türkiye is available at: <https://data-explorer.oecd.org/s/371>

Note: From 1982 the data are based on the fiscal year ending 31st December. Before that the data are on a fiscal year basis beginning 1st March.

Revenue is reported on a cash basis except for social security contributions which are reported on an assessment basis.

The figures under the local tax collections include taxes under 'Municipalities Revenues Law' and Property tax. They also include transfers to the local authorities from central budget tax revenues under the revenue sharing system.

Heading 2000: Before 2003, contributions to some private social security schemes are included in this heading.

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

Table 5.37. United Kingdom: Details of tax revenue, 1965-2023

Million GBP

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	10 945	81 153	202 368	359 489	509 243	515 463	611 818	782 247	888 340	947 974
Total tax revenue exclusive of taxes collected for the EU	..	..	200 520	357 359	506 828	512 518	608 731	..	..	..
1000 Taxes on income, profits and capital gains of individuals and corporations	4 050	30 651	79 576	142 341	201 337	192 772	212 727	295 156	335 437	377 468
1100 Taxes on income, profits and capital gains of individuals	3 618	23 868	59 506	104 136	151 157	147 019	168 901	227 872	254 474	285 936
Swiss bank tax	..	..	..	0	0	0	28	51	0	0
1110 Taxes on income and profits of individuals	3 615	23 376	57 614	101 925	147 309	144 502	163 291	215 709	239 049	269 172
Income tax	..	23 370	57 614	101 925	147 309	144 502	163 291	215 709	239 049	269 172
Surtax	..	6	0	0	0	0	0	0	0	0
1120 Taxes on capital gains of individuals	3	492	1 892	2 211	3 848	2 517	5 582	12 112	15 425	16 764
1200 Taxes on income, profits and capital gains of corporations	484	6 783	20 070	38 205	50 180	45 753	43 826	67 284	80 962	91 532
1210 Taxes on income and profits of corporations	484	6 510	18 994	35 874	46 846	44 858	42 409	66 091	79 737	90 230
Petroleum revenue tax	..	1 799	941	1 540	1 387	1 349	- 552	- 360	- 391	- 332
Supplementary petroleum duty	..	0	0	0	0	0	0	0	0	0
Corporation tax	..	4 712	18 053	34 334	44 745	42 866	42 341	65 701	79 344	89 775
Corporation tax overspill relief	..	-1	0	0	0	0	0	0	0	0
Profits tax	..	0	0	0	0	0	0	0	0	0
Windfall tax	..	0	0	0	0	0	0	0	0	0
Betting tax	..	0	0	0	590	568	595	750	784	787
Non fossil fuel obligation levy	..	0	0	0	124	75	25	0	0	0
1220 Taxes on capital gains of corporations	0	273	1 076	2 331	3 334	895	1 417	1 193	1 225	1 302
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	-52	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	1 685	13 531	34 457	60 252	93 210	97 346	114 173	156 208	178 442	180 922
2100 Social security contributions (SSC) by employees	770	5 228	13 296	24 175	36 585	38 703	44 488	60 013	67 198	66 152
2110 Social security contributions (SSC) by employees, payroll basis	..	..	13 296	24 175	36 585	38 703	44 488	60 013	67 198	66 152
2120 Social security contributions (SSC) by employees, income tax basis	..	..	0	0	0	0	0	0	0	0
2200 Social security contributions (SSC) by employers	831	8 210	19 984	34 028	53 765	55 887	66 491	91 055	105 697	109 066
2210 Social security contributions (SSC) by employers, payroll basis	..	..	19 984	34 028	53 765	55 887	66 491	91 055	105 697	109 066
2220 Social security contributions (SSC) by employers, income tax basis	..	..	0	0	0	0	0	0	0	0
2300 Social security contributions (SSC) by self-employed or non-employed	75	317	1 177	2 049	2 860	2 756	3 194	5 140	5 547	5 704
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	1 177	2 049	2 860	2 756	3 194	5 140	5 547	5 704
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	0	0	0	0	0	0	0	0
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	9	- 224	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	3 498	0	0	0	0	0	3 148	3 520	3 794
Selective employment tax	..	0	..	..	..	..	..	0	0	0
National insurance surcharge	..	3 498	..	..	..	..	..	0	0	0
Apprenticeship Levy	..	0	..	..	..	..	..	3 148	3 520	3 794
4000 Taxes on property	1 591	9 774	16 538	41 109	63 392	61 768	76 399	89 622	100 729	99 677
4100 Recurrent taxes on immovable property	1 228	8 665	13 462	30 527	44 891	50 028	58 019	64 599	71 821	75 417
4110 Recurrent taxes on immovable property of households	539	3 687	2 373	14 205	23 609	25 919	29 373	40 173	42 292	44 728
Northern Ireland rates paid to CG	..	37	113	141	265	335	323	436	444	464
Council tax	..	0	0	13 991	23 217	25 438	28 777	39 373	41 469	43 860
Rates paid to LA	..	3 650	2 260	73	127	146	273	364	379	404
4120 Recurrent taxes on immovable property paid by agents other than households	689	4 978	11 089	16 322	21 282	24 109	28 646	24 426	29 529	30 689
National non-domestic rates	..	0	7 542	14 912	19 358	21 602	25 834	21 289	26 367	27 547

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Rates paid to LA	..	4 925	2 869	149	267	497	480	607	621	608
Northern Ireland rates paid to CG	..	53	115	207	353	361	335	346	349	353
London Regional Transport levy	..	0	47	0	0	0	0	0	0	0
LA payments of NNDR	..	0	469	889	1 111	1 236	1 389	1 389	1 389	1 389
NPISH payments of NNDR	..	0	47	165	193	245	384	508	510	536
Crossrail Business rates supplement	..	0	0	0	0	168	224	287	293	256
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	287	479	1 321	2 215	3 867	2 642	4 442	5 972	6 808	7 525
4310 Estate and inheritance taxes	287	479	1 321	2 215	3 867	2 642	4 442	5 972	6 808	7 525
Death duties	..	423	1 278	2 156	3 764	2 592	4 359	5 922	6 748	7 474
Development land tax	..	42	6	0	0	0	0	0	0	0
Taxes on other capital transfers	..	14	37	59	50	50	50	50	50	50
Special tax on bank deposits	..	0	0	0	0	0	0	0	0	0
Betterment duty	..	0	0	0	0	0	0	0	0	0
Special charges	..	0	0	0	0	0	0	0	0	0
Special contribution	..	0	0	0	0	0	0	0	0	0
Equal pay on capital transfers	..	0	0	0	53	0	33	0	10	1
4320 Gift taxes	0	0	0	0	0	0	0	0	0	0
4400 Taxes on financial and capital transactions	76	630	1 755	8 367	14 634	9 098	13 791	18 654	21 670	16 313
Stamp duties	..	630	1 755	8 367	14 634	9 098	13 791	18 654	21 670	16 313
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	147	397	430	422
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	0	0	0	0
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	147	397	430	422
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	3 619	23 699	62 780	115 787	151 304	163 577	208 519	238 113	270 212	286 113
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	3 406	22 677	59 379	110 804	145 250	156 136	201 076	229 305	256 528	270 407
5110 General taxes	647	11 897	34 136	65 018	93 374	97 646	132 906	158 610	182 740	195 571
5111 Value added taxes (VAT)	0	11 897	34 136	65 018	93 374	97 646	132 906	158 121	182 084	194 875
Value added tax	..	11 893	33 620	64 918	93 348	97 565	132 790	158 121	182 084	194 875
Adj. to VAT contribution	..	4	516	100	26	81	116	0	0	0
Purchase tax	..	0	0	0	0	0	0	0	0	0
5112 Sales taxes	647	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	489	656	696
Digital services tax	..	..	..	..	..	..	..	489	656	696
5120 Taxes on specific goods and services	2 759	10 780	25 243	45 786	51 876	58 490	68 170	70 695	73 788	74 836
5121 Excises	2 383	8 616	19 707	37 315	40 427	45 454	47 294	48 304	47 831	46 639
Beer	..	1 029	2 220	2 813	3 042	3 278	3 294	3 552	3 680	3 639
Wines, spirits, cider and perry	..	1 513	2 627	3 751	5 008	6 075	7 385	9 334	8 866	8 901
Tobacco	..	2 735	5 541	7 666	7 862	9 076	9 190	10 254	10 079	8 858
Hydrocarbon oil	..	3 327	9 302	23 041	24 512	27 013	27 415	24 828	24 849	24 905
Other excise duty	..	12	17	0	0	0	0	0	0	0
Soft Drinks Levy	..	..	0	0	0	0	0	336	357	336
Sugar levy	..	12	0	44	3	12	10	0	0	0
5122 Profits of fiscal monopolies	0	0	0	0	0	0	0	0	0	0
5123 Customs and import duties	343	1 109	1 837	2 086	2 522	3 058	3 219	4 678	5 635	5 187
Custom duties	..	..	..	1 800	2 074	2 933	3 077	0	0	0
Import duties	..	855	1 722	0	0	0	0	0	0	0
Agricultural levies	..	254	115	286	338	0	0	0	0	0
Temporary charges of import	..	0	0	0	0	0	0	0	0	0
British Transport Police	..	0	0	0	110	125	142	145	145	145
Customs Duties - UK Receipts	..	..	..	0	0	0	0	4 533	5 490	5 042
5124 Taxes on exports	0	-1	36	0	0	0	0	0	0	0
Levies on exports	..	-1	36	..	..	..	..	..	..	..
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	33	456	1 022	5 826	7 021	7 957	14 514	13 784	16 883	18 624
Betting and gaming	..	456	1 022	1 522	959	1 092	2 053	2 427	2 631	2 738
National Lottery contributions to fund	..	0	0	1 590	1 310	1 625	1 713	1 713	1 713	1 713
Air passenger duty	..	0	0	940	1 883	2 094	3 119	790	2 951	3 768
Insurance premium tax	..	0	0	1 707	2 306	2 401	3 294	6 627	7 341	8 148
Bank Levy - Stability Fee Scheme	..	0	0	0	0	0	3 369	1 266	1 308	1 464
Pensions Protection Fund Levy	..	..	..	0	498	665	562	529	436	261
Light Dues	..	0	0	67	65	80	78	72	81	88
Bank of England Levy	..	..	..	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Warm Homes Discounts (WHD) Levy	..	..	..	0	0	0	326	360	422	444
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	600	2 641	559	1 906	2 021	3 143	3 929	3 439	4 386
Fossil fuel levy	..	0	875	56	0	0	0	0	0	0
European coal and steel levy	..	21	11	0	0	0	0	0	0	0
Gas levy	..	12	291	0	0	0	0	0	0	0
Car tax	..	83	1 464	0	0	0	0	0	0	0
Landfill tax	..	484	0	461	877	1 065	1 028	845	782	582
Climate change levy	..	0	0	0	690	666	1 761	1 929	2 094	1 827
Aggregates levy	..	0	0	0	339	290	354	411	375	351
Hydro benefit	..	0	0	42	0	0	0	0	0	0
Renewable energy obligations	..	0	0	0	0	0	0	0	0	0
Channel 4 advertising formula	..	0	0	0	0	0	0	0	0	0
Milk super levy	..	0	0	0	0	0	0	0	0	0
Contracts for Difference	..	0	0	0	0	0	0	744	-10	1 353
Pension Protection Fund Levy	..	..	..	0	0	0	0	0	198	273
Plastic Packaging Tax	..	..	..	0	0	0	0	0	207	..
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	212	1 378	3 401	4 983	6 054	7 441	7 443	8 808	13 684	15 706
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	212	1 378	3 401	4 983	6 054	7 441	7 443	8 516	8 835	9 086
5211 Recurrent taxes on motor vehicles, paid by households	118	729	1 841	2 996	4 096	4 561	3 970	4 439	4 460	4 841
Motor vehicle duty	..	726	1 837	2 992	4 096	4 561	3 970	4 439	4 460	4 841
Boat licences	..	3	4	4	0	0	0	0	0	0
Visa and Citizenship Fees	..	..	..	0	372	774	812	1 211	1 805	..
5212 Recurrent taxes on motor vehicles, paid by others	74	588	1 134	1 614	1 288	1 279	1 929	2 607	2 869	2 913
Motor vehicle levy	..	588	1 134	1 614	1 288	1 279	1 929	2 607	2 869	2 913
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	20	61	426	373	670	1 601	1 544	1 470	1 506	1 332
IBA levy	..	..	134	0	0	0	0	0	0	0
Telecommunications regulator fees	..	..	7	12	17	12	0	0	0	0
Gas regulator fees	..	..	2	0	0	0	0	0	0	0
Electricity regulator fees	..	..	5	0	0	0	0	0	0	0
Water regulator fees	..	..	6	11	11	12	27	24	6	39
Rail regulator fees	..	..	0	14	12	12	12	12	18	20
Company registration surplus fees	..	..	12	0	0	0	0	0	0	0
Consumer and credit act fees	..	..	163	119	281	480	480	480	480	480
Levy funded bodies	..	..	97	217	349	1 040	970	925	879	634
1936 Tithe Act payments	..	..	0	0	0	0	0	0	0	0
Air travel organiser license fees	..	..	0	0	0	45	55	29	60	72
Economic Crime Levy	..	..	..	0	0	0	0	0	63	87
Registers of Scotland	..	..	..	8	16	8	15	17	0	..
UK Emissions Trading Scheme (ETS)	..	..	..	0	0	0	0	0	4 347	..
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	292	4 849	6 620
UK Emissions Trading Scheme (ETS)	..	..	..	..	..	..	..	0	4 320	5 971
Immigration Skills Charge	..	..	..	..	..	..	..	292	529	649
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	1	- 356	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	9 017	0	0	0	0	0	0	0
6100 Other taxes paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other taxes paid by other than business, or unidentifiable	..	..	9 017	..	..	..	..	..	..	..
Community charge	..	..	9 017	..	..	..	..	..	..	..
Custom duties collected for the EU	..	..	..	1 800	2 074	2 933	3 077	..	..	..
Non-wastable tax credits against 1110	..	..	7 454	4 651	20 030	28 879	28 539	10 929	8 910	7 404
Tax expenditure component	..	..	6 973	1 233	4 414	5 542	2 571	984	803	667
Transfer component	..	..	481	3 418	15 617	23 338	25 968	9 945	8 107	6 737
Non-wastable tax credits against 1210	..	..	0	0	918	1 313	3 273	8 045	9 200	9 588
Tax expenditure component	..	..	0	..	654	915	1 136	2 773	3 052	3 090
Transfer component	..	..	0	..	264	398	2 137	5 273	6 148	6 498
Total tax revenue on cash basis	10 945	81 153	202 400	356 008	508 040	508 263	599 939	778 020	856 224	911 566

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue on accrual basis	202 368	359 489	509 243	515 463	611 818	782 247	888 340	947 974
Additional taxes included in national accounts	1 323	2 390	5 044	5 969	8 507	12 213	13 382	14 420
Taxes excluded from national accounts	0	0	0	0	0	0	0	0
Difference in treatment of tax credits	6 973	1 233	5 068	6 457	3 707	3 757	3 854	3 757
Capital transfer for uncollected revenue	0	0	0	0	0	0	0	0
Voluntary social security contributions	3 288	8 103	18 629	21 217	25 025	40 449	42 994	46 023
Miscellaneous differences	0	0	0	0	0	0	0	0
National accounts, taxes and actual social contributions	213 952	371 215	537 984	549 106	649 057	838 666	948 570	1 012 174
Imputed social contributions	3 966	3 464	2 125	2 580	1 863	1 252	1 281	1 222
National accounts, taxes and all social contributions	217 918	374 679	540 109	551 686	650 920	839 918	949 851	1 013 396

.. Not available

The complete time series of tax revenue data for the United Kingdom is available at: <https://data-explorer.oecd.org/s/37m>

Note: Year ending 31st December.

From 1990 data are on accrual basis.

Supranational taxes reported by the United Kingdom continue to be reported for 2020 in Revenue Statistics as in previous years. From 2021, at the end of the Brexit transition period, this will come to an end and taxes subsequently introduced by the United Kingdom will be reflected in the appropriate tax category at the national or subnational levels of government, as appropriate.

Heading 1210: The corporate tax figures include company income tax from 1990 onwards.

Heading 2000: Includes some voluntary contributions which cannot be separately identified.

Heading 5113: Following the SNA 2008 classification, the digital services tax is classified by the ONS as a Tax on imports excluding VAT and import duties (D.2122). However, it is classified in Revenue Statistics in the category Taxes on turnover and other general taxes on goods and services (5113) for consistency across OECD countries reporting the same type of tax.

Heading 6200: The community charge replaced domestic rates in Scotland in April 1989 and was extended to England and Wales in April 1990. This tax has been classified in heading 6200 as it is a lump-sum tax levied on each adult in a household (domestic rates are classified in heading 4100). Headings for non-wastable tax credits 1110 and 1210 are consistent with the guidelines, and the figures in the data are treated accordingly. The following method is adopted separately for Working Families 'Tax Credit and Disabled Persons Tax Credit' paid from 1999 to 2003. For each calendar year, a random sample of awards over-lapping the quarter is taken. Each recipient family's income tax liability for the fiscal year within which the quarter falls is calculated, based on the earned income reported for the award (uprated to the middle of the overlap period). And the result multiplied by the number of days in the overlap period divided by 365. The tax expenditure component is defined as the minimum of this amount and the total amount of award paid in the overlap period. The total amount of award paid and the tax expenditure component are each summed over the sample cases, and the ratio is taken as the tax expenditure ratio for the quarter. From 2003, the equivalent breakdown for Child and Working tax credits is based on household survey data. Survey data is used to estimate the breakdown into the tax expenditure and the transfer components for the other smaller tax credits.

The United Kingdom Personal Tax Credit information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). PTC information on a financial year basis has been used as a proxy for calendar year. Please note that since 2015-16 tax credits is no longer split into tax expenditure and transfer component. The split for years after 2014-15 is estimated by applying the 2014-15 split to total personal tax credits expenditure. The sum of tax expenditure and transfer components may not match the total due to rounding. Total values are consistent with published figures available here: <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

Please note that the sum of the corporate tax credit (CTC) components in the United Kingdom may not match total CTC's due to rounding. The CTC information presented in Revenue Statistics is on a cash basis (rather than an accrual basis as for the rest of the data). CTC information on a financial year basis has been used as a proxy for calendar year. Please note that the breakdown of total CTCs from 2002/03 to 2010/11 have been estimated using historic proportional splits applied to total published CTC information. Total values are consistent with published figures available here:

<https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

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

Table 5.38. United States: Details of tax revenue, 1965-2023

Million USD

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total tax revenue	167 022	730 672	1 552 413	2 900 519	3 868 611	3 517 144	4 772 710	6 353 281	7 293 845	7 105 892
1000 Taxes on income, profits and capital gains of individuals and corporations	80 284	364 137	701 731	1 453 865	1 865 205	1 488 699	2 315 228	3 141 291	3 796 474	3 448 682
1100 Taxes on income, profits and capital gains of individuals	52 894	285 513	584 733	1 224 538	1 479 085	1 223 218	1 930 079	2 691 157	3 232 616	2 840 115
1110 Taxes on income and profits of individuals	50 401	272 879	552 859	1 088 967	1 326 736	1 163 737	1 754 568	2 246 486	2 960 829	2 584 848
Individual income tax federal	46 492	233 269	449 239	895 677	1 062 755	910 874	1 413 376	1 800 093	2 418 670	2 090 437
Individual income tax state and local govt.	3 909	39 610	103 620	193 290	263 981	252 863	341 192	446 393	542 159	494 412
1120 Taxes on capital gains of individuals	2 493	12 634	31 874	135 571	152 349	59 481	175 511	444 671	271 787	255 267
Capital gains federal	2 300	10 800	25 900	111 507	122 036	46 557	141 381	356 312	222 020	206 441
Capital gains tax state and local govt.	193	1 834	5 974	24 064	30 313	12 924	34 130	88 359	49 767	48 826
1200 Taxes on income, profits and capital gains of corporations	27 390	78 624	116 998	229 327	386 119	265 481	385 150	450 133	563 859	608 567
1210 Taxes on income and profits of corporations	26 745	73 586	106 134	170 835	330 597	240 445	337 631	386 341	521 802	570 698
Corporate income tax federal	24 861	60 525	85 736	144 590	281 040	198 698	288 486	286 724	371 511	417 407
Corporate income tax state and local govt.	1 884	13 061	20 398	26 245	49 556	41 747	49 145	99 617	150 292	153 292
1220 Taxes on capital gains of corporations	645	5 038	10 864	58 492	55 523	25 036	47 519	63 793	42 056	37 869
Capital gains tax corp. federal	600	4 143	8 776	49 506	47 200	20 689	40 602	47 344	29 943	27 697
Capital gains tax corp. state and local govt.	45	895	2 088	8 986	8 323	4 347	6 917	16 449	12 113	10 172
1300 Unallocable between taxes on income, profits and capital gains of individuals and corporations	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions (SSC)	22 192	159 763	396 972	683 104	907 357	917 409	1 125 493	1 432 161	1 559 665	1 670 315
2100 Social security contributions (SSC) by employees	8 459	67 022	173 860	305 555	400 941	406 404	502 103	659 006	717 843	770 668
Federal insurance contribution Act tax	8 084	66 221	..	..	..	..	..	..	..	..
Less refund federal	- 192	- 507	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	322	590	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Unemployment state tax federal	20	127	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	225	480	..	..	..	..	..	..	..	..
2110 Social security contributions (SSC) by employees, payroll basis	..	..	..	..	..	..	..	..	..	..
2120 Social security contributions (SSC) by employees, income tax basis	..	..	..	..	..	..	..	..	..	..
2200 Social security contributions (SSC) by employers	12 703	87 019	204 102	343 184	456 602	461 702	561 936	700 135	758 159	813 209
Federal insurance contributions act tax	7 802	64 768	..	..	..	..	..	..	..	..
Railroad retirement taxes federal	314	1 722	..	..	..	..	..	..	..	..
Fed. hosp. insur. recpts from railroad retir.	0	111	..	..	..	..	..	..	..	..
Military service credit federal	14	652	..	..	..	..	..	..	..	..
Old-age dis. hosp. insur. fed. employer contr.	282	1 453	..	..	..	..	..	..	..	..
Unemployment state tax federal	3 032	11 788	..	..	..	..	..	..	..	..
Federal unemployment tax Act	615	3 246	..	..	..	..	..	..	..	..
Railroad unempl. insurance Act tax federal	152	175	..	..	..	..	..	..	..	..
Workmen's compensation state and local	484	3 039	..	..	..	..	..	..	..	..
Temp. disability insurance state and local	8	65	..	..	..	..	..	..	..	..
2210 Social security contributions (SSC) by employers, payroll basis	..	..	..	..	..	..	..	..	..	..
2220 Social security contributions (SSC) by employers, income tax basis	..	..	..	..	..	..	..	..	..	..
2300 Social security contributions (SSC) by self-employed or non-employed	1 030	5 722	19 010	34 365	49 814	49 303	61 454	73 020	83 663	86 438
Federal old-age survivors trust	0	4 250	..	..	..	..	..	..	..	..
Federal disability insurance trust	1 030	733	..	..	..	..	..	..	..	..
Federal hospital insurance trust	0	739	..	..	..	..	..	..	..	..
2310 Social security contributions (SSC) by self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2320 Social security contributions (SSC) by self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
2400 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2410 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis	..	..	..	..	..	..	..	..	..	..
2420 Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	285	2 285	1 774	3 355	3 622	3 827
4000 Taxes on property	26 529	77 913	182 408	299 546	463 052	473 422	537 963	708 042	754 505	805 803
4100 Recurrent taxes on immovable property	22 918	68 499	161 533	254 669	403 688	438 588	489 332	639 461	676 670	728 348
4110 Recurrent taxes on immovable property of households	8 548	28 975	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Property tax state and local	8 548	28 975	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4120 Recurrent taxes on immovable property paid by agents other than households	14 370	39 524	..	..	..	..	..	..	..	..
Property tax state and local	14 370	39 524	..	..	..	..	..	..	..	..
Other	0	0	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4210 Recurrent taxes on net wealth of individuals	..	..	..	..	..	..	..	..	..	..
4220 Recurrent taxes on net wealth of corporations	..	..	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3 447	8 425	15 755	35 640	31 927	19 699	25 548	34 344	40 907	42 737
4310 Estate and inheritance taxes	3 080	8 149	..	..	..	..	..	..	..	..
Estate tax less refund federal	2 427	6 181	..	..	..	..	..	..	..	..
Estate tax state and local govt.	653	1 968	..	..	..	..	..	..	..	..
4320 Gift taxes	367	276	..	..	..	..	..	..	..	..
Gift tax less refund federal	289	209	..	..	..	..	..	..	..	..
Gift tax calculate state and local govt.	78	67	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	164	989	2 148	4 389	20 503	7 460	14 614	23 139	25 064	21 998
Interest equalisation tax federal	15	0	..	..	..	..	..	..	..	..
Document and stock transfer state and local	149	989	2 148	4 389	20 503	7 460	14 614	23 139	25 064	21 998
4500 Other non-recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
4510 Other non-recurrent taxes on property on net wealth	..	..	..	..	..	..	..	0	0	0
4520 Other non-recurrent taxes on property other than on net wealth	..	..	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	2 972	4 848	6 934	7 675	8 468	11 097	11 864	12 720
5000 Taxes on goods and services	38 017	128 844	271 301	464 004	632 713	635 329	792 251	1 068 433	1 179 579	1 177 266
5100 Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	33 300	111 810	235 233	404 093	540 291	546 710	694 964	928 824	1 021 355	1 018 713
5110 General taxes	8 016	51 328	125 575	221 358	301 403	295 123	373 249	522 349	581 337	593 951
5111 Value added taxes (VAT)	0	0	0	0	0	0	0	0	0	0
5112 Sales taxes	8 016	51 328	125 575	221 358	301 403	295 123	373 249	522 349	581 337	593 951
General sales - general receipts state and local	7 981	51 328	125 575	221 358	301 403	295 123	373 249	522 349	581 337	593 951
Other state and local	35	0	0	0	0	0	0	0	0	0
5113 Turnover and other general taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	25 284	60 482	109 658	182 735	238 888	251 587	321 715	406 475	440 018	424 763
5121 Excises	21 209	45 471	64 953	108 600	137 373	146 582	156 995	174 709	170 586	165 745
Alcohol taxes federal govt.	3 689	5 601	5 228	7 281	8 571	8 848	9 514	10 232	10 129	9 247
Tobacco taxes federal govt.	2 142	2 443	4 217	6 741	8 377	17 487	14 265	11 716	10 526	9 664
Airport, airway, highway federal	3 559	6 411	0	0	0	0	0	0	0	0
Manufacturer's excise taxes federal govt.	2 867	6 122	0	0	0	0	0	0	0	0
Sugar tax federal govt.	97	0	0	0	0	0	0	0	0	0
Other taxes excise federal govt.	889	2	0	0	0	0	0	0	0	0
Undistributed tax deposits federal government	-11	152	0	0	0	0	0	0	0	0
Other taxes excise and undist. federal government.	0	0	13 316	32 005	31 747	26 913	35 287	41 510	36 758	31 248
Less special tax liquor occupations federal	-22	-21	0	0	0	0	0	0	0	0
Other federal (refunds)	-7	-32	0	0	0	0	0	0	0	0
Alcohol taxes state and local govt.	949	2 642	3 577	4 485	5 684	6 197	7 170	8 789	9 200	9 398
Tobacco taxes state and local govt.	1 386	3 874	6 009	8 726	16 433	18 611	17 973	19 032	17 784	16 425
Public utilities state and local govt.	871	5 888	11 814	17 989	27 879	28 892	28 043	27 742	30 328	30 887
Motor fuel taxes state and local govt.	4 331	9 822	20 792	31 373	38 682	39 634	44 743	55 688	55 861	58 876
Other state and local taxes	469	2 295	0	0	0	0	0	0	0	0
Coal tonnage tax federal govt.	0	272	0	0	0	0	0	0	0	0
Hazardous substances tax federal	0	0	0	0	0	0	0	0	0	0
Transportation fuels tax federal	0	0	0	0	0	0	0	0	0	0
Boat fuels and equipment tax federal	0	0	0	0	0	0	0	0	0	0
Waste site deposits tax federal	0	0	0	0	0	0	0	0	0	0
Leaking underground storage federal	0	0	0	0	0	0	0	0	0	0
Vaccine injury compens. federal	0	0	0	0	0	0	0	0	0	0
Ozone depletion tax federal	0	0	0	0	0	0	0	0	0	0
Oil spill liability federal	0	0	0	0	0	0	0	0	0	0
Luxury tax federal govt.	0	0	0	0	0	0	0	0	0	0
5122 Profits of fiscal monopolies	275	608	..	..	..	..	..	..	..	..
Liquor store revenue state and local govt.	1 447	3 200	..	..	..	..	..	..	..	..
Liquor store expend. state and local govt.	-1 172	-2 592	..	..	..	..	..	..	..	..
5123 Customs and import duties	1 442	7 436	17 490	21 123	28 793	28 603	38 123	89 101	102 333	81 633
Custom duties federal	1 442	7 436	17 490	21 123	28 793	28 603	38 123	89 101	102 333	81 633
Petroleum import fees federal govt.	0	0	0	0	0	0	0	0	0	0
5124 Taxes on exports	0	0	0	0	0	0	0	0	0	0
5125 Taxes on investment goods	0	0	0	0	0	0	0	0	0	0
5126 Taxes on specific services	2 358	6 967	8 895	13 857	23 639	23 642	28 608	39 079	43 843	49 152
Amusements state and local govt.	23	234	671	3 668	7 105	7 082	8 230	10 713	11 250	11 725

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Parimutuels state and local govt.	386	731	0	0	66	34	27	44	52	54
Transportation of persons federal	126	1 601	0	0	0	0	0	0	0	0
Transport of property	0	92	0	0	0	0	0	0	0	0
General and toll telephone federal	1 079	1 118	0	0	0	0	0	0	0	0
Foreign insurance policies federal	0	75	0	0	0	0	0	0	0	0
Insurance state and local govt.	744	3 113	7 565	9 863	16 206	16 354	20 194	27 634	31 009	34 874
Employee pension plans federal	0	3	0	0	0	0	0	0	0	0
Inland waterway tax federal	0	0	0	0	0	0	0	0	0	0
Ship departure tax federal	0	0	0	0	0	0	0	0	0	0
5127 Other taxes on international trade and transactions	0	0	0	0	0	0	0	0	0	0
5128 Other taxes on specific goods and services	0	0	18 320	39 155	49 083	52 760	97 989	103 586	123 257	128 233
5130 Unallocable between general taxes and taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods, or on permission to use goods or perform activities	4 717	17 034	36 068	59 910	92 422	88 619	97 287	139 608	158 223	158 552
5210 Recurrent taxes on use of goods, or on permission to use goods or perform activities	3 490	9 501	21 262	37 114	68 547	66 440	74 957	100 415	102 559	108 952
5211 Recurrent taxes on motor vehicles, paid by households	1 211	3 370	8 104	11 409	14 996	16 294	18 820	24 294	24 310	25 221
Motor vehicle registration, license state and local.	1 056	2 981	..	..	..	..	..	..	..	..
Motor vehicle operating, license state and local.	152	389	..	..	..	..	..	..	..	..
Other motor vehicle	3	0	..	..	..	..	..	..	..	..
5212 Recurrent taxes on motor vehicles, paid by others	937	2 343	3 564	6 688	8 484	9 108	10 697	13 919	13 997	14 550
Motor vehicle registration, license state and local.	937	2 343	..	..	..	..	..	..	..	..
Motor vehicle operating, license state and local.	0	0	..	..	..	..	..	..	..	..
5213 Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles	1 342	3 788	9 594	19 017	45 067	41 038	45 441	62 203	64 252	69 182
Misc. fees permit license federal	19	0	0	0	0	0	0	0	0	0
Special tax liquor occupations federal	22	21	0	0	0	0	0	0	0	0
Use tax of certain vehicles federal	99	277	0	0	0	0	0	0	0	0
Use of international, travel facilities federal	0	92	0	0	0	0	0	0	0	0
Use tax of aircraft federal	0	21	0	0	0	0	0	0	0	0
Corporation in general license state and local.	528	1 388	3 147	6 736	10 658	9 473	6 605	9 673	9 925	10 153
Alcoholic beverage license tax state and local.	133	179	264	308	608	596	822	1 065	1 110	1 124
Public utilities license tax state and local.	30	130	270	395	1 903	1 468	1 689	1 793	1 756	1 736
Amusements license taxes state and local.	7	69	202	196	966	638	714	709	787	788
Occupation and business license state and local.	349	1 113	3 512	7 651	16 484	17 812	20 543	25 121	25 373	26 765
Wagering occupation tax federal	7	12	0	0	0	0	0	0	0	0
Other license taxes state and local.	10	69	2 118	3 619	14 302	10 900	14 906	23 647	25 113	28 422
Hunting and fishing license taxes state and local.	138	417	82	112	146	151	161	194	187	193
Other	0	0	0	0	0	0	0	0	0	0
5220 Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	1 227	7 533	14 806	22 796	23 875	22 179	22 330	39 193	55 665	49 600
Severance state and local govt.	503	4 167	5 224	5 285	12 895	11 751	9 833	18 305	31 348	23 365
Poll taxes state and local govt.	9	0	0	0	0	0	0	0	0	0
Other taxes state and local govt.	715	3 366	9 582	17 511	10 980	10 428	12 497	20 888	24 317	26 235
5300 Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	15	0	0	0	0	0	0	0	0
6100 Other taxes paid solely by business	..	0	..	..	..	..	..	..	..	..
6200 Other taxes paid by other than business, or unidentifiable	..	15	..	..	..	..	..	..	..	..
Non-wastable tax credits against 1110	..	..	6 155	36 511	90 439	171 630	156 656	562 230	452 130	279 297
Tax expenditure component	..	..	1 800	9 602	35 910	69 870	42 826	111 520	127 960	107 187
Transfer component	..	..	4 355	26 909	54 529	101 760	113 830	450 710	324 170	172 110
Non-wastable tax credits against 1210	..	..	..	..	..	250	577	300	340	300
Tax expenditure component	..	..	..	..	..	240	527	300	300	260
Transfer component	..	..	..	..	..	10	50	0	40	40
Unallocable transfer component	..	..	..	..	..	2 420	4 890	3 980	3 250	2 870
Total tax revenue on cash basis	167 022	730 672	..	..	..	..	..	..	..	..
Total tax revenue on accrual basis	..	..	..	..	..	..	..	..	..	..
Additional taxes included in national accounts	..	..	..	..	..	..	..	..	..	..
Taxes excluded from national accounts	..	..	..	..	..	..	..	..	..	..
Difference in treatment of tax credits	..	..	..	..	..	..	..	..	..	..

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Capital transfer for uncollected revenue
Voluntary social security contributions	11 719	22 562	51 635	61 833	74 886	124 053	141 377	141 919
Miscellaneous differences
National accounts, taxes and actual social contributions	1 564 132	2 923 081	3 920 246	3 578 977	4 847 596	6 477 334	7 435 222	7 247 811
Imputed social contributions	3 384	3 727	7 134	9 428	9 636	9 083	9 688	10 415
National accounts, taxes and all social contributions	1 567 516	2 926 808	3 927 380	3 588 405	4 857 232	6 486 417	7 444 910	7 258 227

.. Not available

The complete time series of tax revenue data for the United States is available at: <https://data-explorer.oecd.org/s/37n>

Note: From 1990, data are on a year ending 31st December basis. For years up to and including 1976 the dated covered fiscal years ending 30th June.

Between 1977 and 1989, Federal government data covered fiscal years ending 30th September and State & Local government data covered fiscal years ending 30th June.

From 1990, data are on accrual basis. There are no separate estimates for the State and Local capital gains tax revenues.

Heading 5121: In 1994 through 1996, some Federal excise taxes formerly shown separately were included in 'Other taxes, excises and undistributed, Federal government'.

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

Memorandum tables

Table 5.39 shows different sources for financing social benefits, beyond compulsory social security contributions reported in section 5.1. In addition, this table shows also data on other taxes, on voluntary contributions to government and on compulsory contributions to private sector.

Table 5.40 shows social security contributions and payroll taxes paid by government. During the revision of the Interpretative Guide in 1984, the question arose of how to treat taxes paid by government. The two most prominent examples of such taxes are social security contributions and payroll taxes paid by government in respect of its employees. After a long discussion, it was decided that the data shown in this publication should continue to include taxes paid by government (see §7 of the Interpretative Guide in Annex A).

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

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

Table 5.39. Financing social benefits, national currency

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Australia, million AUD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Austria, million EUR										
Contribution under 2000 heading	1 548	9 200	17 763	30 734	38 744	41 764	50 380	62 829	66 439	71 374
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	32	135	141	206	256	338	320	358	373	366
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 580	9 335	17 904	30 940	39 000	42 102	50 700	63 187	66 811	71 740
Belgium, million EUR										
Contribution under 2000 heading	2 018	10 798	23 386	34 865	45 929	50 674	58 812	65 580	71 113	77 094
Other taxes	0	171	644	5 375	13 659	16 772	12 292	23 415	22 931	26 383
Voluntary contributions to government	0	41	52	58	57	60	71	83	72	75
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	2 018	11 009	24 082	40 298	59 644	67 506	71 175	89 078	94 116	103 552
Canada, million CAD										
Contribution under 2000 heading	854	10 649	29 653	53 109	73 722	76 787	96 371	120 986	133 231	151 974
Other taxes	1 199	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	2 053	10 649	29 653	53 109	73 722	76 787	96 371	120 986	133 231	151 974
Chile, million CLP										
Contribution under 2000 heading	..	..	159 559	576 758	1 148 647	1 493 987	2 252 490	2 815 090	2 585 421	3 281 979
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	328 102	2 021 631	3 808 658	5 408 703	8 914 415	13 597 362	15 217 010	16 777 905
Total	..	..	487 661	2 598 389	4 957 305	6 902 690	11 166 905	16 412 451	17 802 431	20 059 884
Colombia, million COP										
Contribution under 2000 heading	..	..	203 596	4 989 000	9 694 000	11 478 085	13 585 138	21 673 981	23 908 538	25 378 236
Other taxes	..	..	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	0	0	18 667 073	27 354 493	31 112 566	46 914 226	53 877 049	62 060 149
Total	..	..	203 596	4 989 000	28 361 073	38 832 579	44 697 703	68 588 208	77 785 587	87 438 385
Costa Rica, million CRC										
Contribution under 2000 heading	..	..	33 990	297 069	885 053	1 450 531	2 305 133	3 605 731	3 925 692	4 192 080
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	..	..	33 990	297 069	885 053	1 450 531	2 305 133	3 605 731	3 925 692	4 192 080
Czechia, million CZK										
Contribution under 2000 heading	..	..	..	341 544	573 417	576 029	659 743	1004 804	1074 201	1 159 768
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	1 099	974	661	386	573	618	692
Compulsory contributions to private sector	..	..	..	2 837	5 757	6 094	6 741	9 539	10 150	11 024
Total	..	..	..	345 480	580 148	582 784	666 871	1014 916	1084 969	1 171 483
Denmark, million DKK										
Contribution under 2000 heading	690	710	101	8 453	2 030	2 280	1 874	2493	2 340	2 107
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	1 673	8 087	16 633	17 061	17 192	14 721	15 277	14 844	14 846
Compulsory contributions to private sector	145	554	1 278	1 445	4 526	3 847	2 946	3 326	3 599	2 837
Total	835	2 937	9 466	26 531	23 618	23 319	19 541	21 096	20 783	19 791
Estonia, million EUR										
Contribution under 2000 heading	..	..	..	674	1 683	1 795	2 355	3 652	4 122	4 578
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	1	341	38	389	311	288	309
Total	..	..	..	674	2 024	1 918	2 689	3 962	4 410	4 887

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Finland, million EUR										
Contribution under 2000 heading	93	2 776	10 012	15 756	21 384	22 648	26 639	30 186	31 954	33 911
Other taxes	47	22	0	404	0	0	0	0	0	0
Voluntary contributions to government	0	262	632	236	228	254	303	261	246	232
Compulsory contributions to private sector	0	123	431	532	653	619	673	637	612	616
Total	140	3 183	11 075	16 928	22 265	23 521	27 615	31 084	32 812	34 759
France, million EUR										
Contribution under 2000 heading	8 408	77 462	190 784	231 768	305 924	322 078	368 660	372 809	395 795	413 490
Other taxes	0	262	3 387	81 170	127 714	137 592	170 410	254 310	272 657	283 765
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	8 408	77 724	194 091	312 938	433 638	459 670	539 070	627 119	668 452	697 255
Germany, million EUR										
Contribution under 2000 heading	19 876	98 659	170 449	299 440	320 750	354 320	424 842	534 374	567 082	604 323
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	1 946	8 441	13 002	23 329	21 409	5 102	6 068	7 937	8 295	8 355
Compulsory contributions to private sector	107	690	1 462	6 120	8 243	9 386	11 202	16 224	17 063	18 160
Total	21 929	107 791	184 914	328 889	350 402	368 808	442 112	558 535	592 440	630 838
Greece, million EUR										
Contribution under 2000 heading	37	485	3 466	14 284	24 940	24 748	18 807	23 417	25 186	25 245
Other taxes	8	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	44	485	3 466	14 284	24 940	24 748	18 807	23 417	25 186	25 245
Hungary, million HUF										
Contribution under 2000 heading	..	..	..	1 506 755	3 402 194	3 179 509	4 433 464	5 781 454	6 481 537	7 465 901
Other taxes	..	..	..	188 413	85 058	78 629	294 313	134 966	167 774	226 240
Voluntary contributions to government	..	..	..	1 273	1 762	1 693	1 229	963	1045	1219
Compulsory contributions to private sector	..	..	..	62 836	190 331	279 814	0	0	0	0
Total	..	..	..	1 759 277	3 679 344	3 539 645	4 729 006	5 917 383	6 650 356	7 693 360
Iceland, million ISK										
Contribution under 2000 heading	5	102	3 607	19 680	39 594	63 599	79 707	97 414	115 564	131 613
Other taxes	0	1 047	20 571	26 732	52 444	77 472	97 987	277 008	239 643	243 798
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	459	13 454	48 847	118 117	95 438	139 792	207 998	238 749	265 011
Total	5	1 608	37 632	95 260	210 155	236 509	317 486	582 420	593 956	640 422
Ireland, million EUR										
Contribution under 2000 heading	21	578	1 729	3 966	8 143	8 458	9 999	13 792	15 967	17 373
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	21	578	1 729	3 966	8 143	8 458	9 999	13 792	15 967	17 373
Israel, million ILS										
Contribution under 2000 heading	..	..	..	27 565	37 909	45 343	59 561	79 602	88 845	93 818
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	9 100	28 700	44 300	49 400	52 600
Total	..	..	..	27 565	37 909	54 443	88 261	123 902	138 245	146 418
Italy, million EUR										
Contribution under 2000 heading	1 881	22 976	87 256	141 400	198 742	209 096	214 326	242 042	255 192	263 046
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	432	536	533	728	870	810	840
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 881	22 976	87 256	141 832	199 278	209 629	215 054	242 912	256 002	263 886
Japan, billion JPY										
Contribution under 2000 heading	1 344	18 178	34 613	47 968	53 325	54 461	64 464	73 702	75 528	78 335
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	1 344	18 178	34 613	47 968	53 325	54 461	64 464	73 702	75 528	78 335

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Korea, billion KRW										
Contribution under 2000 heading	..	73	3 760	22 759	53 588	69 090	104 693	162 209	176 747	188 692
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	0	0	0	0	0	0	0	0	0
Total	..	73	3 760	22 759	53 588	69 090	104 693	162 209	176 747	188 692
Latvia, million EUR										
Contribution under 2000 heading	..	..	..	669	1 774	1 553	2 030	3 192	3 610	4 072
Other taxes	..	..	..	12	51	37	81	142	167	190
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	682	1 825	1 590	2 111	3 335	3 778	4 262
Lithuania, million EUR										
Contribution under 2000 heading	..	..	..	1 362	2 643	3 319	4 371	5 750	6 656	7 527
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	2	2	2	0	0	0
Compulsory contributions to private sector	..	..	..	0	247	95	140	0	0	0
Total	..	..	..	1 362	2 892	3 417	4 514	5 750	6 656	7 527
Luxembourg, million EUR										
Contribution under 2000 heading	86	443	1 011	2 224	3 710	4 387	5 548	7 654	8 302	9 152
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	4	18	18	28	38	58	67	78
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	86	443	1 015	2 241	3 728	4 415	5 587	7 712	8 369	9 229
Mexico, million MXN										
Contribution under 2000 heading	..	109	17 165	138 223	236 727	277 459	409 249	612 175	681 672	761 511
Other taxes	..	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	..	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	25	3 840	67 352	144 331	146 110	206 824	363 552	417 476	505 958
Total	..	134	21 005	205 575	381 057	423 569	616 073	975 727	1099 148	1267 469
Netherlands, million EUR										
Contribution under 2000 heading	3 342	26 641	39 075	64 522	77 072	82 732	96 426	112 666	120 769	125 900
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	168	1 139	163	0	0	0	0	0	0	0
Compulsory contributions to private sector	1 266	7 642	5 727	37 088	..	..	..	..	..	..
Total	4 776	35 422	44 965	101 610	77 072	82 732	96 426	112 666	120 769	125 900
New Zealand, million NZD										
Contribution under 2000 heading	..	..	..	..	..	..	..	..	..	..
Other taxes	..	..	..	..	..	..	..	..	..	..
Voluntary contributions to government	..	..	..	..	..	..	..	..	..	..
Compulsory contributions to private sector	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
Contribution under 2000 heading	2 009	28 205	79 362	132 170	204 473	243 002	325 130	401 990	428 306	471 103
Other taxes	1 305	4 256	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	242	339	0	0	0	0	0	0	0
Total	3 314	32 703	79 701	132 170	204 473	243 002	325 130	401 990	428 306	471 103
Poland, million PLN										
Contribution under 2000 heading	..	..	..	97 411	141 457	157 432	225 711	344 720	396 507	456 088
Other taxes	..	..	..	0	0	0	0	1525	1975	1 743
Voluntary contributions to government	..	..	..	0	0	0	49	48	50	50
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	97 411	141 457	157 432	225 760	346 293	398 532	457 881
Portugal, million EUR										
Contribution under 2000 heading	22	531	4 026	10 168	14 305	15 462	16 182	22 471	24 785	27 727
Other taxes	0	1	29	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22	532	4 055	10 168	14 305	15 462	16 182	22 471	24 785	27 727

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Slovak Republic, million EUR										
Contribution under 2000 heading	..	..	..	4 409	7 244	8 154	10 897	15 260	16 169	18 502
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	22	31	11	29	28	22
Compulsory contributions to private sector	..	..	..	0	701	719	413	939	1093	1200
Total	..	..	..	4 409	7 968	8 904	11 321	16 229	17 290	19 723
Slovenia, million EUR										
Contribution under 2000 heading	..	..	..	2 815	5 036	5 746	5 983	8 559	9 137	9 986
Other taxes	..	..	..	0	0	0	0	0	0	0
Voluntary contributions to government	..	..	..	0	0	0	0	0	0	0
Compulsory contributions to private sector	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	2 815	5 036	5 746	5 983	8 559	9 137	9 986
Spain, million EUR										
Contribution under 2000 heading	350	10 682	36 722	74 683	127 088	127 235	122 835	163 824	172 308	189 018
Other taxes	0	49	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	447	937	1 155	1 170	931	930	892
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	350	10 731	36 722	75 130	128 025	128 390	124 005	164 755	173 238	189 910
Sweden, million SEK										
Contribution under 2000 heading	4 851	74 647	205 867	306 974	388 505	384 668	404 851	489 876	518 438	550 079
Other taxes	1 407	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	7 951	12 376	13 167	16 726	30 070	26 919	40 071
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	6 258	74 647	205 867	314 925	400 881	397 835	421 577	519 946	545 357	590 150
Switzerland, million CHF										
Contribution under 2000 heading	1 670	10 844	19 952	30 961	34 974	38 385	44 285	50 655	52 285	53 663
Other taxes	336	778	1 176	4 509	6 342	6 644	7 590	3 428	3 446	3 442
Voluntary contributions to government	95	431	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	2 505	9 674	20 797	29 532	42 219	45 974	52 890	61 308	62 183	64 895
Total	4 606	21 727	41 924	65 002	83 535	91 004	104 765	115 391	117 914	122 000
Türkiye, million TRY										
Contribution under 2000 heading	0	0	15	7 543	44 052	71 696	170 282	481 163	767 544	1631 425
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	0	0	0	0	0	0	0	0	0
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	0	0	15	7 543	44 052	71 696	170 282	481 163	767 544	1631 425
United Kingdom, million GBP										
Contribution under 2000 heading	1 685	13 531	34 457	60 252	93 210	97 346	114 173	156 208	178 442	180 922
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	0	11	3 288	8 103	18 629	21 217	25 025	40 449	42 994	46 023
Compulsory contributions to private sector	1 148	13 350	7 945	8 308	9 969	9 656	5 495	0	0	0
Total	2 833	26 892	45 690	76 663	121 808	128 219	144 693	196 657	221 436	226 945
United States, million USD										
Contribution under 2000 heading	22 192	159 763	396 972	683 104	907 357	917 409	1 125 493	1 432 161	1 559 665	1 670 315
Other taxes	0	0	0	0	0	0	0	0	0	0
Voluntary contributions to government	488	3 407	11 719	22 562	51 635	61 833	74 886	124 053	141 377	141 919
Compulsory contributions to private sector	0	0	0	0	0	0	0	0	0	0
Total	22 680	163 170	408 691	705 666	958 992	979 242	1 200 379	1 556 214	1 701 042	1 812 234

.. Not available

Table 5.40. Social security contributions and payroll taxes paid by government, national currency

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Australia, million AUD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	0	4	0	0	0	0	0	0	0	0
State/Regional	15	302	0	0	0	0	0	0	0	0
Local government	0	0	2	19	41	31	38	42	49	56
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Multi-jurisdictional (University) sector ¹	..	..	..	..	..	..	..	..	..	..
Total	15	306	92	301	496	579	765	889	993	1131
2000+3000 Total	15	306	92	301	496	579	765	889	993	1131
Austria, million EUR²										
2000 Social security contributions										
Federal or Central government	48	230	337	620	1 244	1 532	1 828	2 388	2 459	2 663
State/Regional	13	166	337	694	994	1 183	1 394	2 041	2 199	2 387
Local government	17	145	292	705	1 041	1 284	1 521	2 026	2 145	2 361
Social Security Funds	11	79	48	179	206	229	268	309	327	344
Total	88	619	1 015	2 197	3 485	4 228	5 010	6 763	7 129	7 755
3000 Taxes on payroll and workforce										
Federal or Central government	0	49	134	186	337	533	625	676	681	751
State/Regional	0	48	74	232	351	458	493	539	591	642
Local government	1	29	79	304	265	362	431	485	510	538
Social Security Funds	0	0	39	44	51	55	65	74	78	82
Total	1	125	326	766	1 003	1 408	1 615	1 775	1 860	2 013
2000+3000 Total	89	745	1 341	2 962	4 488	5 636	6 625	8 538	8 989	9 768
Belgium, million EUR										
2000 Social security contributions										
Federal or Central government	..	536	211	259	434	493	859	953	1 013	1 146
State/Regional	..	0	614	1 218	1 600	1 873	2 440	3 053	3 246	3 672
Local government	..	434	768	1 376	2 151	2 655	3 973	4 779	4 871	5 548
Social Security Funds	..	89	176	252	308	360	415	453	483	516
Total	..	1 059	1 769	3 105	4 493	5 381	7 686	9 237	9 612	10 883
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	1 059	1 769	3 105	4 493	5 381	7 686	9 237	9 612	10 883
Canada, million CAD										
2000 Social security contributions										
Federal or Central government	..	..	..	944	1 198	1 397	1 515	2 105	2 383	2 774
State/Regional	..	..	..	3 023	4 269	5 071	6 349	7 958	8 545	8 622
Local government	..	..	..	2 225	2 806	3 390	4 205	5 250	5 769	5 821
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	6 192	8 273	9 857	12 070	15 313	16 697	17 217
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	0	0	0	0	0	0	0
State/Regional	..	..	..	173	234	328	362	439	528	571
Local government	..	..	..	0	0	0	0	0	0	0
Social Security Funds	..	..	..	0	0	0	0	0	0	0
Total	..	..	..	173	234	328	362	439	528	571
2000+3000 Total	..	..	..	6 365	8 507	10 185	12 432	15 752	17 225	17 788

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Chile, million CLP										
2000 Social security contributions										
Federal or Central government	43 210	107 911	148 006	205 125	251 721	210 316	245 669
State/Regional
Local government	11 317	30 218	41 518	63 603	103 689	84 953	108 790
Social Security Funds	106	263	449	600	798	650	771
Total	54 633	138 392	189 974	269 328	356 208	295 920	355 231
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total	54 633	138 392	189 974	269 328	356 208	295 920	355 231
Colombia, million COP										
2000 Social security contributions										
Federal or Central government	0	0	0	0
State/Regional	0	0	0	0
Local government	0	0	0	0
Social Security Funds	1 255 666	2 114 229	2 318 852	2 730 364
Total	1 255 666	2 114 229	2 318 852	2 730 364
3000 Taxes on payroll and workforce										
Federal or Central government	436 646	654 006	723 535	836 058
State/Regional	0	0	0	0
Local government	0	0	0	0
Social Security Funds	0	0	0	0
Total	436 646	654 006	723 535	836 058
2000+3000 Total	1 692 312	2 768 235	3 042 387	3 566 421
Costa Rica, million CRC										
2000 Social security contributions										
Federal or Central government	3 219	35 099	102 041	197 340	301 475	365 341	388 821	403 845
State/Regional	0	0	0	0	0	0	0	0
Local government	228	2 214	5 357	9 866	17 177	23 842	24 031	26 664
Social Security Funds	0	0	0	0	0	0	0	0
Total	3 447	37 313	107 398	207 206	318 652	389 183	412 852	430 510
3000 Taxes on payroll and workforce										
Federal or Central government	91	2 666	5 320	12 405	17 321	23 077	23 233	23 117
State/Regional	0	0	0	0	0	0	0	0
Local government	0	0	0	0	0	0	0	0
Social Security Funds	0	0	0	0	0	0	0	0
Total	91	2 666	5 320	12 405	17 321	23 077	23 233	23 117
2000+3000 Total	3 538	39 979	112 718	219 611	335 973	412 260	436 085	453 627
Czechia, million CZK										
2000 Social security contributions										
Federal or Central government	28 050	44 437	45 439	37 553	58 645	57 997	61 581
State/Regional
Local government	5 660	8 253	9 394	41 954	74 834	76 842	83 017
Social Security Funds	510	791	938	975	1 360	1 447	1 579
Total	34 220	53 481	55 771	80 482	134 839	136 286	146 178
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	34 220	53 481	55 771	80 482	134 839	136 286	146 178
Denmark, million DKK										
2000 Social security contributions										
Federal or Central government	..	179	..	..	..	..	..	..	..	..
State/Regional
Local government	..	0	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	179	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	179	0	0	0	0	0	0	0	0
Estonia, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	..	115	230	258	359	558	611	708
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	48	155	173	232	373	413	488
Social Security Funds	..	..	..	0	1	3	4	10	11	12
Total	..	..	..	163	386	434	596	941	1034	1208
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	0	0	0	0	0	0	0
2000+3000 Total	..	..	..	163	386	434	596	941	1034	1208
Finland, million EUR										
2000 Social security contributions										
Federal or Central government	..	61	196	908	1 057	1 138	1 229	1 213	1 282	1 383
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	170	1 709	2 786	4 061	4 347	4 868	4 575	4 677	4 972
Social Security Funds	..	9	34	75	88	89	109	126	131	139
Total	..	239	1 939	3 769	5 206	5 574	6 206	5 914	6 090	6 494
3000 Taxes on payroll and workforce										
Federal or Central government	..	1	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	..	5	0	0	0	0	0	0	0	0
2000+3000 Total	..	245	1 939	3 769	5 206	5 574	6 206	5 914	6 090	6 494
France, million EUR										
2000 Social security contributions										
Federal or Central government	..	3 834	7 919	10 876	13 023	13 656	14 199	15 992	16 642	17 590
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	1 683	5 419	10 053	15 435	17 509	20 815	22 435	23 536	24 542
Social Security Funds	..	2 761	6 979	10 827	14 035	15 427	17 344	19 714	20 375	21 268
Total	..	8 279	20 317	31 756	42 492	46 592	52 358	58 141	60 553	63 400
3000 Taxes on payroll and workforce										
Federal or Central government	..	920	581	1016	1 856	1 896	2 117	2 485	2 591	2 782
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	23	103	308	522	656	814	994	1063	1 141
Social Security Funds	..	703	2 204	3 344	4 437	4 871	5 437	6 540	6 865	7 160
Total	..	1 646	2 889	4 669	6 815	7 424	8 368	10 019	10 519	11 083
2000+3000 Total	..	9 925	23 206	36 425	49 307	54 016	60 726	68 160	71 072	74 483
Germany, million EUR										
2000 Social security contributions										
Federal or Central government	775	1 324	2 376	1 554	1 802	2 114	2 363	3 643	3 920	4 071
State/Regional	293	2 611	4 647	5 664	6 053	6 790	7 717	10 231	10 421	10 421
Local government	325	3 140	5 791	6 920	8 542	9 748	11 022	15 270	16 004	16 592
Social Security Funds	1 495	456	767	1 806	2 070	2 384	2 755	3 540	3 619	3 704
Total	2 887	7 531	13 581	15 945	18 466	21 036	23 857	32 683	33 963	34 788
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	2 887	7 531	13 581	15 945	18 466	21 036	23 857	32 683	33 963	34 788

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Greece, million EUR										
2000 Social security contributions										
Federal or Central government	124	510	1 045	1 176	1 160	2 374	2 397	2 417
State/Regional
Local government	0	124	286	341	339	442	421	421
Social Security Funds	0	99	268	200	74	60	62	57
Total	124	733	1 599	1 717	1 573	2 876	2 880	2 895
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	124	733	1 599	1 717	1 573	2 876	2 880	2 895
Hungary, million HUF										
2000 Social security contributions										
Federal or Central government	148 251	293 684	352 354	539 106	491 643	476 172	491 906
State/Regional
Local government	173 475	343 306	291 375	152 189	129 333	133 251	146 358
Social Security Funds	4 936	8 052	6 763	2 977	755	702	788
Total	326 661	645 042	650 492	694 272	621 731	610 125	639 052
3000 Taxes on payroll and workforce										
Federal or Central government	13 901	7 287	5 419	12 876	21 296	21 446	26 112
State/Regional
Local government	25 990	11 928	9 275	3 357	5 346	6 612	6 821
Social Security Funds	406	162	194	110	0	0	0
Total	40 297	19 377	14 888	16 342	26 642	28 058	32 933
2000+3000 Total	366 958	664 420	665 380	710 614	648 373	638 183	671 985
Iceland, million ISK										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total
Ireland, million EUR										
2000 Social security contributions										
Federal or Central government	..	21	164	422	869	740	932	1333	1487	1606
State/Regional
Local government	..	25	87	225	464	395	497	711	793	857
Social Security Funds	..	0	1	4	6	6	6	6	6	6
Total	..	46	149	651	1 339	1 140	1 435	2 050	2 287	2 469
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	46	149	651	1 339	1 140	1 435	2 050	2 287	2 469
Israel, million ILS										
2000 Social security contributions										
Federal or Central government	840	1 030	1 180	1 780	2 540	2 870	3 010
State/Regional
Local government	280	340	390	590	840	950	990
Social Security Funds	5	12	15	0	0	0	0
Total	1 120	1 370	1 570	2 370	3 380	3 820	4 000
3000 Taxes on payroll and workforce										
Federal or Central government	2 330	3 600	4 180	5 650	7 230	7 380	7 660
State/Regional
Local government	780	1 120	960	1 290	1 650	1 690	1 750
Social Security Funds	5	12	15	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total	3 110	4 720	5 140	6 940	8 880	9 070	9 410
2000+3000 Total	4 230	6 090	6 710	9 310	12 260	12 890	13 410
Italy, million EUR										
2000 Social security contributions										
Federal or Central government	0	0	0	0	0	0	0
State/Regional
Local government	0	0	0	0	0	0	0
Social Security Funds	37 084	47 948	51 408	50 065	54 690	54 722	55 806
Total	37 084	47 948	51 408	50 065	54 690	54 722	55 806
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	37 084	47 948	51 408	50 065	54 690	54 722	55 806
Japan, billion JPY										
2000 Social security contributions										
Federal or Central government	507	732	766	758	881	927	940	973
State/Regional	0	0	0
Local government	1 510	2 168	2 216	2 223	2 524	2 651	2 687	2 756
Social Security Funds	0	0	0	0	0	0	0	0
Total	2 017	2 900	2 982	2 981	3 405	3 578	3 627	3 729
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0	0
2000+3000 Total	2 017	2 900	2 982	2 981	3 405	3 578	3 627	3 729
Korea, billion KRW										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total
2000+3000 Total
Latvia, million EUR										
2000 Social security contributions										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	40	156	174	262	354	418	490
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	40	156	174	262	354	418	490
Lithuania, million EUR										
2000 Social security contributions										
Federal or Central government	179	327	339	432	54	59	67
State/Regional
Local government	174	294	351	375	52	57	64
Social Security Funds	5	14	16	16	1	1	1
Total	358	635	705	823	107	117	132
3000 Taxes on payroll and workforce										
Federal or Central government

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	0	0	0	0	0	0	0
2000+3000 Total	..	..	..	358	635	705	823	107	117	132
Luxembourg, million EUR										
2000 Social security contributions										
Federal or Central government	..	..	257	273	413	488	648	864	918	986
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	2	4	4	4	4	4	4	4
Social Security Funds	..	..	7	11	12	13	17	24	26	28
Total	..	..	267	288	429	505	669	891	947	1018
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	0	0	0	0	0	0	0	0
2000+3000 Total	..	..	267	288	429	505	669	891	947	1018
Mexico, million MXN										
2000 Social security contributions										
Federal or Central government	..	25	2 952	44 879	94 251	103 440	145 329	197 668	209 353	225 569
State/Regional	..	0	0	0	0	0	0	0	0	0
Local government	..	0	0	0	0	0	0	0	0	0
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25	2 952	44 879	94 251	103 440	145 329	197 668	209 353	225 569
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	25	2 952	44 879	94 251	103 440	145 329	197 668	209 353	225 569
Netherlands, million EUR										
2000 Social security contributions										
Federal or Central government	63	1 366	286	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	0	0	0	..	..	..	..	..	..	..
Social Security Funds	7	91	59	..	..	..	..	..	..	..
Total	70	1 457	345	2 006	4 310	..	..	..	..	..
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	70	1 457	345	2 006	4 310	0	0	0	0	0
New Zealand, million NZD										
2000 Social security contributions										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	0	0	0	0	0	0	0	0	0	0
Norway, million NOK										
2000 Social security contributions										
Federal or Central government	..	1 242	2 859	11 895	28 233	33 746	46 487	57 123	60 204	65 054
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	4 538	11 964	24 831	32 110	41 024	59 556	70 982	75 024	79 540
Social Security Funds	..	1 222	3 064	0	0	0	0	0	0	0

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Total	..	7 002	17 887	36 726	60 343	74 770	106 043	128 105	135 228	144 594
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	7 002	17 887	36 726	60 343	74 770	106 043	128 105	135 228	144 594
Poland, million PLN										
2000 Social security contributions										
Federal or Central government	4 566	6 023	6 643	9 840	13 857	15 209	17 621
State/Regional
Local government	6 756	9 856	11 411	14 796	20 642	22 654	25 736
Social Security Funds	279	426	499	518	810	919	1066
Total	11 601	16 305	18 553	25 154	35 309	38 782	44 423
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	11 601	16 305	18 553	25 154	35 309	38 782	44 423
Portugal, million EUR										
2000 Social security contributions										
Federal or Central government	..	0	0	0	..	..	..	..	..	..
State/Regional
Local government	..	0	33	197	..	..	..	..	..	..
Social Security Funds	..	4	0	0	..	..	..	..	..	..
Total	..	4	33	197	0	0	0	0	0	0
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	4	33	197	0	0	0	0	0	0
Slovak Republic, million EUR										
2000 Social security contributions										
Federal or Central government	489	620	810	1 082	1 645	1 709	1 953
State/Regional
Local government	130	427	515	658	1 071	1 120	1 270
Social Security Funds	22	26	43	36	52	56	62
Total	642	1 073	1 368	1 776	2 767	2 886	3 285
3000 Taxes on payroll and workforce										
Federal or Central government
State/Regional
Local government
Social Security Funds
Total	0	0	0	0	0	0	0
2000+3000 Total	642	1 073	1 368	1 776	2 767	2 886	3 285
Slovenia, million EUR										
2000 Social security contributions										
Federal or Central government	178	338	409	375	577	557	608
State/Regional
Local government	94	176	195	189	303	289	319
Social Security Funds	3	7	8	6	9	9	10
Total	275	521	612	571	889	856	936
3000 Taxes on payroll and workforce										
Federal or Central government	56	77	6	7	14	12	17
State/Regional
Local government	29	36	3	4	5	5	7
Social Security Funds	1	2	0	0	0	0	0
Total	86	114	9	11	20	18	24
2000+3000 Total	361	636	621	582	909	874	960

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
Spain, million EUR										
2000 Social security contributions										
Federal or Central government	..	387	989	1 408	1 966	2 201	2 239	3 000	3 259	3 454
State/Regional	..	2	0	4 411	9 426	10 996	11 245	16 420	17 228	19 125
Local government	..	252	1 819	2 524	4 098	4 781	4 797	6 171	6 267	6 559
Social Security Funds	..	396	1 202	1 284	484	527	496	549	544	599
Total	..	1 037	4 010	9 627	15 974	18 505	18 777	26 140	27 298	29 737
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	0	0	0	0	0	0	0	0	0
2000+3000 Total	..	1 037	4 010	9 627	15 974	18 505	18 777	26 140	27 298	29 737
Sweden, million SEK										
2000 Social security contributions										
Federal or Central government	..	7 543	12 430	21 153	25 164	24 729	25 707	30 730	32 141	34 678
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	18 149	49 298	66 215	83 877	82 141	85 373	102 727	105 516	111 258
Social Security Funds	..	0	0	0	0	0	0	0	0	0
Total	..	25 692	61 728	87 367	109 040	106 870	111 079	133 457	137 656	145 936
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	1 527	3 453	5 394	6 912	12 326	17 612	18 680	20 408
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	6 060	10 808	17 980	22 958	40 935	58 877	61 324	65 476
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	0	7 587	14 261	23 374	29 870	53 261	76 489	80 003	85 884
2000+3000 Total	..	25 692	69 315	101 628	132 414	136 740	164 340	209 947	217 660	231 820
Switzerland, million CHF										
2000 Social security contributions										
Federal or Central government	13	91	224	293	381	448	530	616	621	641
State/Regional	34	380	770	971	1 269	1 520	1 766	2 079	2 114	2 214
Local government	22	270	460	595	745	823	911	1 042	1 065	1 111
Social Security Funds	2	21	4	14	18	23	26	29	31	31
Total	71	762	1 458	1 873	2 413	2 813	3 234	3 766	3 831	3 998
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	71	762	1 458	1 873	2 413	2 813	3 234	3 766	3 831	3 998
Türkiye, million TRY										
2000 Social security contributions										
Federal or Central government	..	..	9	3 619	20 442	39 363	95 067	272 370	440 551	924 155
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	0	0	0	0	0	0	0	0
Social Security Funds	..	..	0	0	0	0	0	0	0	0
Total	..	..	9	3 619	20 442	39 363	95 067	272 370	440 551	924 155
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	..	..	0	0	0	0	0	0	0	0
2000+3000 Total	..	..	9	3 619	20 442	39 363	95 067	272 370	440 551	924 155

	1965	1980	1990	2000	2007	2010	2015	2021	2022	2023
United Kingdom, million GBP										
2000 Social security contributions										
Federal or Central government	87	920	2 134	3 164	5 886	6 488	7 862	12 625	14 475	15 356
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	83	926	1 957	2 956	4 896	5 375	4 623	5 544	6 368	6 418
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	170	1 846	4 091	6 120	10 782	11 863	12 485	18 169	20 843	21 774
3000 Taxes on payroll and workforce										
Federal or Central government	..	360	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	410	..	..	..	..	..	..	..	..
Social Security Funds	..	0	..	..	..	..	..	..	..	..
Total	0	770	0	0	0	0	0	0	0	0
2000+3000 Total	170	2 616	4 091	6 120	10 782	11 863	12 485	18 169	20 843	21 774
United States, million USD										
2000 Social security contributions										
Federal or Central government	301	2 053	9 059	11 323	19 628	25 434	26 803	30 803	31 756	34 118
State/Regional	699	7 585	19 802	32 814	44 061	45 936	49 105	61 720	64 213	68 810
Local government	0	0	0	0	0	0	0	0	0	0
Social Security Funds	0	0	0	0	0	0	0	0	0	0
Total	1 000	9 638	28 861	44 137	63 689	71 370	75 908	92 523	95 969	102 928
3000 Taxes on payroll and workforce										
Federal or Central government	..	..	..	..	..	..	..	..	..	..
State/Regional	..	..	..	..	..	..	..	..	..	..
Local government	..	..	..	..	..	..	..	..	..	..
Social Security Funds	..	..	..	..	..	..	..	..	..	..
Total	0	0	0	0	0	0	0	0	0	0
2000+3000 Total	1 000	9 638	28 861	44 137	63 689	71 370	75 908	92 523	95 969	102 928

.. Not available

1. The multi-jurisdictional sector contains units where jurisdiction is shared between two or more governments, or classification of a unit to a jurisdiction is otherwise unclear. The main type of units currently falling into this category is public universities.
2. There is a break in the series in 1990. The data are based on ESA 2010 from that year onwards.

6 Tax revenues by subsectors of general government

Chapter 6 provides information on tax revenues by subsectors of general government for each OECD country.

Country tables 1975, 1995, 2005, 2015 and 2023

This chapter presents detailed country information on tax revenues by level of government. The data have been attributed to the sub-sectors of general government identified in section A.12 of the Interpretative Guide (see Annex A) and the attribution criteria used are those set out in that guide.

Table 6.1. Australia, tax revenues by sub-sectors of government

Million AUD

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	11 831	82 615	175 695	261 345	495 494	0	0	0	0	0
1100 Of individuals	9 213	60 602	118 239	191 720	340 008	..	..	..	..	..
1200 Corporate	2 618	22 013	57 456	69 625	155 486	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2200 Employers	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	54	3 065	369	670	1 912	1 171	7 120	13 095	22 684	38 822
4000 Taxes on property	103	8	14	15	15	883	7 988	16 940	32 533	54 177
4100 Recurrent taxes on immovable property	12	0	0	0	0	217	1 840	4 559	10 029	22 120
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	87	0	0	0	0	227	0	0	0	0
4400 Taxes on financial and capital transactions	4	8	14	15	15	439	6 148	12 381	22 504	32 057
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 932	30 004	68 710	103 455	147 306	1 262	13 295	14 479	23 407	37 483
5100 Taxes on production, sale, transfer, etc	4 919	29 613	67 172	97 166	137 807	532	4 923	8 188	11 884	19 073
5110 General taxes	1 408	12 970	39 436	60 680	90 983	0	0	0	0	0
5120 Taxes on specific goods and services	3 511	16 643	27 736	36 486	46 824	532	4 923	8 188	11 884	19 073
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	13	391	1 538	6 289	9 499	730	8 372	6 291	11 523	18 410
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	16 920	115 692	244 788	365 485	644 727	3 316	28 403	44 514	78 624	130 482

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	..	..	..	..	0	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	0	0	0	0	0	0	0	0	0	0
2200 Employers	0	0	0	0	0	0	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0	0	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	883	5 134	8 726	16 620	23 100	0	0	0	0	0
4100 Recurrent taxes on immovable property	883	5 134	8 726	16 620	23 100	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	0	0	0	0	0
5110 General taxes	0	0	0	0	0	0	0	0	0	0
5120 Taxes on specific goods and services	0	0	0	0	0	0	0	0	0	0
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	0	0	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	883	5 134	8 726	16 620	23 100	0	0	0	0	0

.. Not available

The complete time series of tax revenue data for Australia is available at: <https://data-explorer.oecd.org/s/3ey>

Table 6.2. Austria, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	3 064	18 452	28 767	43 701	60 036	865	363	466	680	951
1100 Of individuals	2 381	14 649	22 112	34 887	43 270	834	275	362	540	774
1200 Corporate	655	2 267	5 341	7 519	15 436	31	88	104	141	177
1300 Unallocable between 1100 and 1200	27	1 536	1 313	1 295	1 329	0	0	0	0	0
2000 Social security contributions	352	4 243	5 720	7 547	9 979	34	495	685	912	977
2100 Employees	225	2 379	2 978	3 899	5 090	34	310	395	465	375
2200 Employers	127	1 830	2 498	3 350	4 597	0	0	0	0	0
2300 Self-employed or non-employed	0	34	243	298	293	0	185	290	447	602
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	1 217	3 394	4 384	6 861	6 875	0	132	156	203	1 316
4000 Taxes on property	282	655	801	1 247	1 327	35	31	36	44	54
4100 Recurrent taxes on immovable property	18	32	32	43	59	15	31	36	44	54
4200 Recurrent taxes on net wealth	226	58	0	0	0	10	0	0	0	0
4300 Estate, inheritance and gift taxes	24	82	140	12	0	10	0	0	0	0
4400 Taxes on financial and capital transactions	14	483	629	1 116	1 177	0	0	0	0	0
4500 Non-recurrent taxes	0	0	0	76	91	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	0	0	0	0
5000 Taxes on goods and services	4 554	19 900	29 611	40 552	53 581	1 013	222	234	362	488
5100 Taxes on production, sale, transfer, etc	4 549	18 692	27 578	37 538	49 220	926	158	139	216	352
5110 General taxes	2 545	13 436	19 421	26 282	38 059	662	0	0	0	0
5120 Taxes on specific goods and services	1 991	5 212	8 112	11 253	11 156	264	158	139	216	352
5130 Unallocable between 5110 and 5120	14	44	45	4	6	0	0	0	0	0
5200 Taxes on use of goods and perform activities	5	1 208	2 033	3 013	4 361	87	64	95	146	136
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	52	460	651	447	549	8	50	61	91	112
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	9 521	47 103	69 933	100 353	132 347	1 955	1 294	1 638	2 292	3 898
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	887	46	0	0	0	0	0	0	0	0
1100 Of individuals	771	19	0	0	..	..	..	..	..	..
1200 Corporate	115	26	0	0	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	..	..	..	..	..	..
2000 Social security contributions	29	258	267	266	218	4 667	21 173	28 912	41 655	60 201
2100 Employees	29	207	240	241	203	1 840	8 110	10 751	15 500	22 998
2200 Employers	0	50	27	26	14	2 375	10 912	14 037	20 003	28 830
2300 Self-employed or non-employed	0	0	0	0	0	453	2 151	4 125	6 153	8 372
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	262	1 492	2 035	2 977	4 649	0	0	0	0	0
4000 Taxes on property	254	395	539	675	816	0	0	0	0	0
4100 Recurrent taxes on immovable property	139	395	539	675	816	..	..	..	..	..
4200 Recurrent taxes on net wealth	35	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	81	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	792	738	302	353	532	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	769	582	134	96	95	..	..	..	..	..
5110 General taxes	448	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	321	582	134	96	95	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	24	155	168	258	438	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	55	60	103	129	82	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	2 279	2 987	3 246	4 400	6 297	4 667	21 173	28 912	41 655	60 201

.. Not available

The complete time series of tax revenue data for Austria is available at: <https://data-explorer.oecd.org/s/3ew>

Note: Including taxes collected on behalf of the European Union.

Table 6.3. Belgium, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	8 534	30 905	45 859	57 131	75 376	..	79	0	4 283	12 341
1100 Of individuals	6 929	25 997	36 007	43 436	52 001	..	79	..	4 283	12 341
1200 Corporate	1 596	4 867	9 811	13 644	23 264	..	0	..	0	0
1300 Unallocable between 1100 and 1200	10	41	42	50	111	..	0	..	0	0
2000 Social security contributions	299	1 181	1 904	2 336	62	..	0	34	11	295
2100 Employees	264	854	1 125	1 372	0	..	..	7	2	284
2200 Employers	36	228	608	715	62	..	..	27	9	11
2300 Self-employed or non-employed	0	99	171	249	0	..	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	..	0	0	0	0
4000 Taxes on property	583	1 340	873	1 861	2 534	..	1 168	4 669	7 087	8 476
4100 Recurrent taxes on immovable property	12	25	41	41	55	..	83	192	249	509
4200 Recurrent taxes on net wealth	0	8	189	661	1 103	..	0	0	0	0
4300 Estate, inheritance and gift taxes	178	42	0	0	0	..	647	1 749	2 996	3 602
4400 Taxes on financial and capital transactions	393	1 193	521	596	640	..	438	2 728	3 763	4 359
4500 Non-recurrent taxes	0	73	123	563	350	..	0	0	79	7
4600 Other recurrent taxes on property	0	0	0	0	386	..	0	0	0	0
5000 Taxes on goods and services	5 813	20 951	29 984	39 004	53 339	..	412	2 044	2 677	3 567
5100 Taxes on production, sale, transfer, etc	5 562	19 767	29 742	38 985	53 255	..	58	76	227	406
5110 General taxes	3 776	13 894	21 533	27 952	37 828	..	0	0	0	0
5120 Taxes on specific goods and services	1 785	5 872	8 208	11 034	15 427	..	58	76	227	406
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	249	1 178	234	10	71	..	355	1 968	2 450	3 160
5300 Unallocable between 5100 and 5200	3	6	8	9	13	..	0	0	0	0
6000 Other taxes	0	0	0	0	0	..	0	68	40	0
6100 Paid solely by business	..	..	..	..	..	..	..	0	0	0
6200 Other	..	..	..	..	..	..	..	68	40	0
Total tax revenue	15 230	54 377	78 621	100 331	131 311	..	1 659	6 816	14 098	24 678
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	683	3 058	2 249	3 052	3 991	0	335	825	1 106	1 367
1100 Of individuals	675	3 058	2 249	3 052	3 991	..	335	825	1 106	1 367
1200 Corporate	8	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
2000 Social security contributions	27	80	20	27	20	6 709	28 479	39 537	56 438	76 718
2100 Employees	27	80	18	21	20	1 749	8 268	11 558	15 640	23 466
2200 Employers	0	0	3	6	0	4 347	17 746	24 613	35 510	45 939
2300 Self-employed or non-employed	0	0	0	0	0	612	2 465	3 366	5 289	7 312
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	5	8	6
4000 Taxes on property	154	815	3 599	5 142	7 040	0	121	229	318	365
4100 Recurrent taxes on immovable property	154	815	3 599	5 142	7 040	..	0	0	0	0
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	0	0	0	0
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	0	0	0	0
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	0	0	0	0
4500 Non-recurrent taxes	0	0	0	0	0	..	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	..	121	229	318	365
5000 Taxes on goods and services	166	332	523	715	747	14	330	1 237	1 520	1 853
5100 Taxes on production, sale, transfer, etc	150	295	437	694	721	14	330	1 237	1 520	1 853
5110 General taxes	0	0	0	0	0	0	29	373	219	272
5120 Taxes on specific goods and services	150	295	437	694	721	14	301	865	1 302	1 582
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	16	37	87	22	25	0	0	0	0	0
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1 029	4 284	6 392	8 937	11 798	6 723	29 265	41 833	59 391	80 308

.. Not available

The complete time series of tax revenue data for Belgium is available at: <https://data-explorer.oecd.org/s/3ex>

Note: Including taxes collected on behalf of the European Union.

Table 6.4. Canada, tax revenues by sub-sectors of government
 Million CAD

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	19 047	82 237	140 013	191 684	324 560	8 165	52 373	78 331	123 157	196 036
1100 Of individuals	12 822	65 384	102 366	143 315	222 339	6 074	43 428	62 435	96 989	144 204
1200 Corporate	5 741	14 739	32 197	41 726	89 368	2 091	8 944	15 896	26 168	51 831
1300 Unallocable between 1100 and 1200	484	2 114	5 450	6 643	12 853	0	0	0	0	0
2000 Social security contributions	0	0	17 936	23 603	30 294	0	0	11 759	13 892	16 515
2100 Employees	..	..	7 429	9 772	12 533	..	..	1 858	1 128	1 658
2200 Employers	..	..	10 507	13 831	17 760	..	..	9 901	12 764	14 857
2300 Self-employed or non-employed	..	..	0	0	0	..	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	0	0	0	..	..	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	6 498	9 230	13 256	22 086
4000 Taxes on property	13	0	0	0	0	428	6 492	9 298	11 809	17 661
4100 Recurrent taxes on immovable property	0	..	..	..	..	85	2 960	2 934	5 410	7 930
4200 Recurrent taxes on net wealth	0	..	..	..	..	200	2 914	3 456	372	556
4300 Estate, inheritance and gift taxes	13	..	..	..	..	143	3	0	268	531
4400 Taxes on financial and capital transactions	0	..	..	..	..	0	0	1 965	3 912	6 390
4500 Non-recurrent taxes	0	..	..	..	..	0	615	943	1 847	2 254
4600 Other recurrent taxes on property	0	..	..	..	..	0	0	0	0	0
5000 Taxes on goods and services	8 180	31 160	48 551	53 837	86 498	10 128	42 076	67 537	95 289	135 523
5100 Taxes on production, sale, transfer, etc	8 180	31 136	48 506	53 797	86 231	6 800	37 961	61 316	86 827	124 080
5110 General taxes	3 504	19 167	35 069	36 958	57 077	3 664	21 328	33 353	53 577	87 464
5120 Taxes on specific goods and services	4 676	11 969	13 437	16 839	29 154	3 136	16 633	27 963	33 250	36 616
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	24	45	40	267	3 328	4 115	6 221	8 462	11 444
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	198	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	198	..	..	..	..	..	..	..	..	..
Total tax revenue	27 438	113 397	206 500	269 124	441 352	18 721	107 439	176 156	257 403	387 821

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	5 787	40 559	38 834	58 876	105 165
2100 Employees	..	..	..	..	..	2 142	15 028	18 328	27 785	49 644
2200 Employers	..	..	..	..	..	3 527	24 765	18 328	27 785	49 644
2300 Self-employed or non-employed	..	..	..	..	..	118	766	2 177	3 307	5 877
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	5 018	24 415	40 495	65 969	83 173	0	0	0	0	0
4100 Recurrent taxes on immovable property	4 770	23 150	37 409	57 241	70 914	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	375	1 063	2 560	..	..	..	..	..
4500 Non-recurrent taxes	248	1 265	2 711	7 665	9 699	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	142	406	833	1 149	1 623	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	22	51	104	126	370	..	..	..	..	..
5110 General taxes	10	40	88	63	84	..	..	..	..	..
5120 Taxes on specific goods and services	12	11	16	63	286	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	120	355	729	1 023	1 253	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	525	3 662	1 483	748	1396	0	0	0	0	0
6100 Paid solely by business	437	2 946	541	0	0	..	..	..	..	..
6200 Other	88	716	942	748	1396	..	..	..	..	..
Total tax revenue	5 685	28 483	42 811	67 866	86 192	5 787	40 559	38 834	58 876	105 165

.. Not available

The complete time series of tax revenue data for Canada is available at: <https://data-explorer.oecd.org/s/3ez>

Table 6.5. Chile, tax revenues by sub-sectors of government
 Million CLP

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	1 359 694	5 171 293	11 840 521	20 433 071	..	..	..	..	..
1100 Of individuals	..	281 293	738 620	3 199 876	5 424 215	..	..	..	..	..
1200 Corporate	..	836 725	3 155 480	6 839 133	14 707 116	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	241 676	1 277 193	1 801 512	301 739	..	..	..	..	..
2000 Social security contributions	..	155 855	287 422	434 659	610 121	..	..	..	..	..
2100 Employees	..	142 001	249 526	370 745	452 858	..	..	..	..	..
2200 Employers	..	13 854	37 896	63 914	157 262	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	181 432	490 120	377 667	1456 116	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	13 044	4 909	13 313	469 386	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	13 245	23 184	92 236	240 541	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	155 143	462 027	272 118	746 189	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	3 179 304	6 831 482	16 182 428	28 832 960	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	3 169 645	6 811 389	16 130 662	28 640 165	..	..	..	..	..
5110 General taxes	..	2 187 602	5 391 285	13 273 958	24 179 491	..	..	..	..	..
5120 Taxes on specific goods and services	..	982 043	1 420 104	2 856 704	4 460 674	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	9 659	20 094	51 767	192 795	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	-29 554	-85 954	-576 893	-854 527	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	-29 554	-85 954	-576 893	-854 527	..	..	..	..	..
Total tax revenue	..	4 846 730	12 694 362	28 258 382	50 477 740	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	193 269	644 295	1 817 831	2 671 858
2100 Employees	193 269	644 295	1 817 831	2 671 858
2200 Employers	0	0	0	0
2300 Self-employed or non-employed	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	157 193	411 656	1 041 671	2 337 996	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	157 193	411 656	1 041 671	2 337 996	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	192 325	514 952	1 415 658	2 666 421	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	52 690	140 703	385 532	606 818	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	52 690	140 703	385 532	606 818	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	139 635	374 249	1 030 126	2 059 603	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	349 518	926 608	2 457 329	5 004 416	..	193 269	644 295	1 817 831	2 671 858

.. Not available

The complete time series of tax revenue data for Chile is available at: <https://data-explorer.oecd.org/s/3f0>

Table 6.6. Colombia, tax revenues by sub-sectors of government
 Million COP

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	3 393 700	17 348 618	52 656 876	140 176 582	..	0	0	0	0
1100 Of individuals	..	131 405	3 594 441	9 218 735	24 426 515	..	..	..	..	..
1200 Corporate	..	988 082	13 044 361	41 406 848	113 303 510	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	2 274 213	709 816	2 031 293	2 446 557	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	0	0	0	0
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	599 198	2 179 842	2 797 308	5 025 164	..	0	0	0	0
4000 Taxes on property	..	0	2 863 946	12 094 140	14 895 042	..	0	0	0	0
4100 Recurrent taxes on immovable property	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	462 720	5 352 940	1 221 366	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	2 401 226	6 741 200	13 668 690	..	..	..	..	..
4500 Non-recurrent taxes	0	0	4 986	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	4 773 500	21 645 318	51 831 190	107 682 019	..	771 560	2 507 423	4 986 314	10 712 231
5100 Taxes on production, sale, transfer, etc	..	4 773 500	21 645 318	51 831 190	107 682 019	..	771 560	2 228 909	4 456 650	8 926 131
5110 General taxes	..	3 427 600	17 427 948	41 659 696	95 426 768	..	0	0	0	0
5120 Taxes on specific goods and services	..	1 345 900	4 217 370	10 171 494	12 255 251	..	771 560	2 228 909	4 456 650	8 926 131
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	0	278 514	529 665	1 786 100
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	..	17 900	682 084	419 939	1190 296	..	0	575 919	2 624 769	4 399 354
6100 Paid solely by business	..	0	0	0	0	..	..	0	0	0
6200 Other	..	17 900	682 084	419 939	1190 296	..	..	575 919	2 624 769	4 399 354
Total tax revenue	..	8 784 297	44 719 808	119 799 453	268 969 102	..	771 560	3 083 342	7 611 084	15 111 585

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	3 159 328	7 845 000	13 585 138	25 378 236
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	3 159 328	7 845 000	13 585 138	25 378 236
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	365 051	1 974 213	6 061 965	11 007 128	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	365 051	1 974 213	6 061 965	11 007 128	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	471 710	3 496 411	8 899 062	19 782 614	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	471 710	3 496 411	8 400 241	18 743 860	..	..	..	..	..
5110 General taxes	..	471 710	2 506 452	7 025 204	16 494 199	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	989 959	1 375 037	2 249 661	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	498 821	1038 754	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	355 943	588 614	4 200 992	9 550 912	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	355 943	588 614	4 200 992	9 550 912	..	..	..	..	..
Total tax revenue	..	1 192 705	6 059 238	19 162 019	40 340 654	..	3 159 328	7 845 000	13 585 138	25 378 236

.. Not available

The complete time series of tax revenue data for Colombia is available at: <https://data-explorer.oecd.org/s/3f1>

Table 6.7. Costa Rica, tax revenues by sub-sectors of government

Million CRC

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	47 678	324 224	1 247 308	2 486 519	..	..	..	..	..
1100 Of individuals	16 438	386 241	670 835	..	..	..	..	..
1200 Corporate	288 355	659 951	1244 931	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	47 678	19 430	201 116	570 753	..	..	..	..	..
2000 Social security contributions	..	11 096	30 854	63 458	554 243	..	..	..	..	..
2100 Employees
2200 Employers	..	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	..	11 096	30 854	63 458	554 243	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	2 023	10 846	37 334	65 393	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	440	0	4 076	5 424	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	1 583	10 846	33 258	59 970	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	185 943	917 118	2 536 562	3 746 704	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	177 808	884 359	2 385 807	3 541 201	..	..	..	..	..
5110 General taxes	..	84 034	485 168	1 368 601	2 312 188	..	..	..	..	..
5120 Taxes on specific goods and services	..	93 774	399 192	1 017 206	1 229 012	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	8 135	32 758	150 755	205 504	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	11 010	54 338	162 200	222 541	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	11 010	54 338	162 200	222 541	..	..	..	..	..
Total tax revenue	..	257 751	1 337 380	4 046 862	7 075 402	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	106 727	586 829	2 241 674	3 637 837
2100 Employees
2200 Employers	14 654	84 988	318 652	430 510
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	92 073	501 841	1 923 022	3 207 328
3000 Taxes on payroll and workforce	..	0	0	0	0	..	22 992	115 730	423 616	693 618
4000 Taxes on property	..	2 037	14 264	85 927	155 404	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	2 037	14 264	85 927	155 395	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	10	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 214	27 506	125 341	169 947	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	94	3 093	3 877	..	..	..	..	..
5110 General taxes	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	94	3 093	3 877	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1 214	27 411	122 248	166 070	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	2 935	3 207	155	78	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	2 935	3 207	155	78	..	..	..	..	..
Total tax revenue	..	6 185	44 976	211 422	325 429	..	129 718	702 559	2 665 291	4 331 455

.. Not available

The complete time series of tax revenue data for Costa Rica is available at: <https://data-explorer.oecd.org/s/3f3>

Table 6.8. Czechia, tax revenues by sub-sectors of government
 Million CZK

	Central government (1)					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	137 616	273 549	329 768	587 607	..	..	..	..	..
1100 Of individuals	..	70 361	137 937	164 678	247 897	..	..	..	..	..
1200 Corporate	..	67 255	135 611	165 090	339 710	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	3 857	8 050	11 607	37	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	5	20	27	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	393	728	20	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	3 464	7 317	11 566	9	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	175 869	343 554	505 085	763 353	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	162 913	325 662	487 086	731 198	..	..	..	..	..
5110 General taxes	..	91 673	215 118	333 274	572 702	..	..	..	..	..
5120 Taxes on specific goods and services	..	71 240	110 544	153 812	158 496	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	12 956	17 892	17 999	32 156	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	545	55	387	633	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	545	55	387	633	..	..	..	..	..
Total tax revenue	..	317 887	625 207	846 847	1 351 630	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	227 871	481 626	659 743	1 159 768
2100 Employees	54 536	108 316	133 878	231 814
2200 Employers	148 342	307 618	417 778	712 414
2300 Self-employed or non-employed	24 993	65 692	108 088	215 539
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	3 778	4 987	10 313	12 452	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	3 778	4 987	10 313	12 452	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 150	7 395	7 749	11 640	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	124	199	292	101	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	124	199	292	101	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1 026	7 196	7 457	11 539	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	4 928	12 382	18 063	24 092	..	227 871	481 626	659 743	1 159 768

.. Not available

The complete time series of tax revenue data for Czechia is available at: <https://data-explorer.oecd.org/s/3f4>

Note: Including taxes collected on behalf of the European Union.

1. Tax revenues of the regions are reported under the heading of central government up to and including 1995 and under local government thereafter.

Table 6.9. Denmark, tax revenues by sub-sectors of government

Million DKK

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	29 912	166 881	259 789	388 660	523 852	..	..	..	..	..
1100 Of individuals	25 904	126 557	167 192	304 084	408 082	..	..	..	..	..
1200 Corporate	4 008	23 778	55 559	61 854	102 832	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	16 546	37 038	22 721	12 938	..	..	..	..	..
2000 Social security contributions	143	562	1 180	1332	1565	..	..	..	..	..
2100 Employees	1	559	1 177	826	434	..	..	..	..	..
2200 Employers	142	3	3	506	1131	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	2 262	2 907	5 894	7 309	..	..	..	..	..
4000 Taxes on property	1 786	6 962	11 801	11 276	14 362	..	..	..	..	..
4100 Recurrent taxes on immovable property	16	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	414	968	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	336	2 372	3 154	5 177	8 125	..	..	..	..	..
4400 Taxes on financial and capital transactions	943	3 583	8 613	6 099	6 237	..	..	..	..	..
4500 Non-recurrent taxes	77	38	34	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	29 013	156 308	253 271	301 263	347 597	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	27 337	149 123	239 870	277 556	322 318	..	..	..	..	..
5110 General taxes	15 117	94 008	154 654	191 328	260 098	..	..	..	..	..
5120 Taxes on specific goods and services	12 220	55 116	85 216	86 228	62 220	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 676	4 739	9 379	16 530	14 141	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	2 446	4 021	7 177	11 138	..	..	..	..	..
6000 Other taxes	0	0	203	2781	5855	..	..	..	..	..
6100 Paid solely by business	..	..	203	2781	1504	..	..	..	..	..
6200 Other	..	..	0	0	4350	..	..	..	..	..
Total tax revenue	60 854	332 973	529 151	711 204	900 540	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	22 171	140 762	214 586	221 084	297 251	0	0	0	0	0
1100 Of individuals	22 170	140 757	214 586	221 084	297 251	..	..	..	..	..
1200 Corporate	1	5	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	58	0	529	542	542
2100 Employees	..	..	..	..	..	0	..	0	0	0
2200 Employers	..	..	..	..	..	58	..	529	542	542
2300 Self-employed or non-employed	..	..	..	..	..	0	..	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	..	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	3 518	10 325	17 485	28 085	33 549	0	0	0	0	0
4100 Recurrent taxes on immovable property	3 518	10 325	17 485	28 085	33 549	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	..	..	..	..	..	..	..	..	..
5110 General taxes	0	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	0	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	..	..	..	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	25 689	151 087	232 071	249 169	330 800	58	0	529	542	542

.. Not available

The complete time series of tax revenue data for Denmark is available at: <https://data-explorer.oecd.org/s/3f6>

Note: Including taxes collected on behalf of the European Union.

Table 6.10. Estonia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	301	782	1 607	3 108	..	..	..	..	..
1100 Of individuals	..	234	622	1 182	2 391	..	..	..	..	..
1200 Corporate	..	67	160	424	717	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	191	636	1 245	2 481	..	..	..	..	..
2100 Employees	..	0	0	0	0	..	..	..	..	..
2200 Employers	..	191	636	1 233	2 364	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	12	117	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	3	0	0	0	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	3	..	..	..	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	..	..	..	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	..	..	..	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	..	..	..	..	..	..	..	..
4500 Non-recurrent taxes	..	0	..	..	..	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	350	1 385	2 931	5 073	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	345	1 348	2 857	4 674	..	..	..	..	..
5110 General taxes	..	266	908	1 873	3 476	..	..	..	..	..
5120 Taxes on specific goods and services	..	79	440	984	1 198	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	5	37	74	398	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	845	2 803	5 783	10 661	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals	..	0	0	0	0	..	0	0	0	0
1200 Corporate	..	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	0	0	0	0
2000 Social security contributions	..	0	0	0	0	..	149	511	1 110	2 098
2100 Employees	0	31	99	190
2200 Employers	143	466	1 002	1 838
2300 Self-employed or non-employed	6	14	8	70
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	7	32	58	59	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	7	32	58	59	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1	7	11	15	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	2	4	8	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	2	4	8	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	5	7	7	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	8	40	69	74	..	149	511	1 110	2 098

.. Not available

The complete time series of tax revenue data for Estonia is available at: <https://data-explorer.oecd.org/s/3f7>

Note: Including taxes collected on behalf of the European Union.

Table 6.11. Finland, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	1 304	6 538	12 885	12 127	31 612	..	..	..	..	..
1100 Of individuals	1 146	5 320	8 791	9 248	25 823	..	..	..	..	..
1200 Corporate	157	1 218	4 094	2 879	5 789	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	25	0	0	0	..	..	..	..	..
2100 Employees	..	0	..	..	..	..	..	..	..	..
2200 Employers	..	25	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	153	0	0	0	0	..	..	..	..	..
4000 Taxes on property	127	533	1 169	1 414	1 751	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	33	35	129	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	14	167	486	631	1 170	..	..	..	..	..
4400 Taxes on financial and capital transactions	80	331	554	783	581	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	2 099	13 241	21 768	29 650	35 799	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	2 082	12 937	21 178	28 592	34 155	..	..	..	..	..
5110 General taxes	1 030	7 621	13 748	18 974	25 087	..	..	..	..	..
5120 Taxes on specific goods and services	1 052	5 316	7 430	9 618	9 068	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	16	304	590	1 058	1 644	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	10	90	68	81	79	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	10	90	68	81	79	..	..	..	..	..
Total tax revenue	3 693	20 427	35 890	43 272	69 241	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	1 547	9 313	13 574	20 244	10 960	0	0	0	0	0
1100 Of individuals	1 393	8 319	12 420	18 576	8 965	..	..	..	..	..
1200 Corporate	154	994	1 154	1 668	1 995	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	1 347	13 493	18 879	26 639	33 911
2100 Employees	..	..	..	..	..	278	2 537	3 464	6 364	10 336
2200 Employers	..	..	..	..	..	990	9 447	14 127	18 232	21 240
2300 Self-employed or non-employed	..	..	..	..	..	79	1 509	1 288	2 043	2 335
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	441	725	1 603	2 083	0	0	0	0	0
4100 Recurrent taxes on immovable property	0	441	725	1 603	2 083	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	3	7	8	2	1	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1	1	4	1	1	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	1	1	4	1	1	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2	6	4	1	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	1 550	9 761	14 307	21 849	13 044	1 347	13 493	18 879	26 639	33 911

.. Not available

The complete time series of tax revenue data for Finland is available at: <https://data-explorer.oecd.org/s/3f8>

Note: Including taxes collected on behalf of the European Union.

Table 6.12. France, tax revenues by sub-sectors of government
 Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	13 106	69 433	101 392	123 790	176 204	..	..	..	..	..
1100 Of individuals	8 743	46 087	61 341	80 773	109 813	..	..	..	..	..
1200 Corporate	4 282	23 347	40 052	43 017	66 391	..	..	..	..	..
1300 Unallocable between 1100 and 1200	80	0	0	0	0	..	..	..	..	..
2000 Social security contributions	419	3 733	5 796	7 941	7 957	..	..	..	..	..
2100 Employees	419	3 733	4 812	6 048	7 391	..	..	..	..	..
2200 Employers	0	0	984	1 893	566	..	..	..	..	..
2300 Self-employed or non-employed	0	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	1 194	11 167	14 329	5 946	16 532	..	..	..	..	..
4000 Taxes on property	1 372	7 356	13 945	20 522	27 236	..	..	..	..	..
4100 Recurrent taxes on immovable property	26	9	30	100	139	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	1 309	3 053	5 224	2 296	..	..	..	..	..
4300 Estate, inheritance and gift taxes	616	4 261	9 006	12 477	21 404	..	..	..	..	..
4400 Taxes on financial and capital transactions	731	1 777	1 856	2 721	3 397	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	26 154	129 278	167 349	178 978	139 084	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	25 618	126 568	163 492	174 082	135 270	..	..	..	..	..
5110 General taxes	19 077	89 630	126 866	140 988	102 627	..	..	..	..	..
5120 Taxes on specific goods and services	6 540	36 939	36 626	33 094	32 643	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	536	2 710	3 857	4 896	3 814	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	49	924	3 522	1 683	3742	..	..	..	..	..
6100 Paid solely by business	32	871	3 502	1 677	3734	..	..	..	..	..
6200 Other	17	53	21	6	8	..	..	..	..	..
Total tax revenue	42 294	221 892	306 335	338 860	370 755	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	0	0	0	20	48	0	14 805	78 892	111 270	157 121
1100 Of individuals	0	0	0	13	18	0	14 805	78 892	111 265	157 121
1200 Corporate	0	0	0	7	30	0	-0	0	5	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	33 089	217 907	273 765	360 719	405 533
2100 Employees	..	..	..	..	..	6 683	65 964	64 598	86 805	93 404
2200 Employers	..	..	..	..	..	24 236	135 804	189 192	245 479	280 389
2300 Self-employed or non-employed	..	..	..	..	..	2 170	16 139	19 975	28 435	31 740
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	299	2 529	5 437	9 278	11 391	107	186	1 957	21 130	27 201
4000 Taxes on property	2 876	27 132	44 633	69 361	70 426	0	0	0	0	0
4100 Recurrent taxes on immovable property	2 626	23 144	36 034	57 427	53 547	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	250	3 988	8 599	11 934	16 879	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	496	7 936	14 452	43 282	83 977	301	5 778	13 686	37 103	90 279
5100 Taxes on production, sale, transfer, etc	297	4 168	12 178	39 533	79 800	301	5 758	13 649	36 456	89 616
5110 General taxes	0	0	0	12 973	52 106	248	1 810	4 271	15 569	61 997
5120 Taxes on specific goods and services	297	4 168	12 178	26 560	27 694	53	3 948	9 378	20 887	27 619
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	198	3 768	2 274	3 749	4 177	0	20	37	647	663
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	2 577	19 065	22 490	9 520	11 538	0	122	370	907	9164
6100 Paid solely by business	2 577	19 064	22 490	9 520	11 538	..	..	..	907	9164
6200 Other	0	1	0	0	0	..	..	..	0	0
Total tax revenue	6 248	56 662	87 011	131 461	177 380	33 497	238 797	368 671	531 129	689 298

.. Not available

The complete time series of tax revenue data for France is available at: <https://data-explorer.oecd.org/s/3f9>

Note: Including taxes collected on behalf of the European Union.

Table 6.13. Germany, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	26 782	90 688	89 383	143 652	201 410	26 428	77 258	83 503	133 852	192 485
1100 Of individuals	23 469	83 710	77 468	129 730	172 274	23 267	71 598	70 916	118 871	166 182
1200 Corporate	3 314	6 978	11 915	13 922	29 136	3 160	5 659	12 587	14 981	26 303
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 225	175	0	1 688	1 622	2 606	9 080	10 102	18 926	23 056
4100 Recurrent taxes on immovable property	0	0	..	0	0	0	0	1 117	1 389	1 567
4200 Recurrent taxes on net wealth	920	147	..	1 688	1 622	1 993	4 163	97	-2	0
4300 Estate, inheritance and gift taxes	0	0	..	0	0	271	1 815	4 097	6 290	9 286
4400 Taxes on financial and capital transactions	305	28	..	0	0	342	3 102	4 791	11 249	12 203
4500 Non-recurrent taxes	0	0	..	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	..	0	0	0	0	0	0	0
5000 Taxes on goods and services	35 370	125 377	153 240	222 221	244 742	13 082	62 564	82 093	107 685	157 616
5100 Taxes on production, sale, transfer, etc	35 370	125 377	153 240	211 649	222 192	10 371	55 506	66 406	99 805	149 312
5110 General taxes	18 458	67 178	74 361	110 451	138 432	9 194	52 783	62 851	96 751	145 128
5120 Taxes on specific goods and services	16 913	58 200	78 443	100 906	83 504	1 177	2 723	3 555	3 054	4 184
5130 Unallocable between 5110 and 5120	0	0	436	292	256	0	0	0	0	0
5200 Taxes on use of goods and perform activities	0	0	0	10 572	22 550	2 711	7 058	15 687	7 880	8 304
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	-1	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	0	..	..	..	..	..	..	..
6200 Other	..	..	-1	..	..	..	..	..	..	..
Total tax revenue	63 378	216 240	242 622	367 561	447 774	42 116	148 902	175 698	260 463	373 157

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	11 819	40 295	46 725	73 882	116 200	0	0	0	0	0
1100 Of individuals	9 931	33 761	31 261	50 761	77 102	..	..	..	..	..
1200 Corporate	1 888	6 534	15 464	23 121	39 098	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	64 290	268 052	311 530	424 842	604 323
2100 Employees	..	..	..	..	..	28 106	117 916	134 939	186 307	262 722
2200 Employers	..	..	..	..	..	34 609	133 120	148 507	196 665	284 263
2300 Self-employed or non-employed	..	..	..	..	..	1 575	17 016	28 084	41 870	57 338
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	1 533	0	0	0	0	0	0	0	0	0
4000 Taxes on property	3 461	9 794	9 130	11 825	13 927	0	0	0	0	0
4100 Recurrent taxes on immovable property	2 122	7 027	9 130	11 825	13 927	..	..	..	..	..
4200 Recurrent taxes on net wealth	911	2 615	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	428	151	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	162	448	3 395	5 947	9 517	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	94	271	3 136	5 615	9 089	..	..	..	..	..
5110 General taxes	0	0	2 909	4 734	8 216	..	..	..	..	..
5120 Taxes on specific goods and services	94	271	227	881	873	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	68	176	259	332	428	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	67	130	79	216	407	0	0	0	0	0
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	67	130	79	216	407	..	..	..	..	..
Total tax revenue	17 042	50 666	59 329	91 870	140 051	64 290	268 052	311 530	424 842	604 323

.. Not available

The complete time series of tax revenue data for Germany is available at: <https://data-explorer.oecd.org/s/3fa>

Note: Including taxes collected on behalf of the European Union.

Table 6.14. Greece, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	64	5 456	16 101	14 577	20 976	..	..	..	..	..
1100 Of individuals	43	3 011	8 719	10 146	13 587	..	..	..	..	..
1200 Corporate	17	2 067	6 487	3 800	6 483	..	..	..	..	..
1300 Unallocable between 1100 and 1200	4	378	895	631	906	..	..	..	..	..
2000 Social security contributions	0	380	1 048	745	64	..	..	..	..	..
2100 Employees	..	380	1 031	744	64	..	..	..	..	..
2200 Employers	..	0	17	1	0	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	1	0	0	0	0	..	..	..	..	..
4000 Taxes on property	47	1 060	2 263	3 931	3 917	..	..	..	..	..
4100 Recurrent taxes on immovable property	1	0	0	3 046	2 436	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	138	284	180	208	..	..	..	..	..
4300 Estate, inheritance and gift taxes	5	274	258	134	225	..	..	..	..	..
4400 Taxes on financial and capital transactions	41	641	1 469	509	1040	..	..	..	..	..
4500 Non-recurrent taxes	0	0	73	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	7	179	62	8	..	..	..	..	..
5000 Taxes on goods and services	224	10 586	21 526	25 740	34 815	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	205	9 953	19 454	21 550	29 949	..	..	..	..	..
5110 General taxes	90	5 504	13 605	12 904	19 764	..	..	..	..	..
5120 Taxes on specific goods and services	114	4 413	5 772	8 552	9 576	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	36	77	94	609	..	..	..	..	..
5200 Taxes on use of goods and perform activities	20	385	1 780	3 188	4 273	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	248	292	1 002	593	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	337	17 482	40 938	44 993	59 772	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	3	0	0	0	0	0	0	0	9	8
1100 Of individuals	2	..	..	..	..	0	..	..	9	8
1200 Corporate	0	..	..	..	..	0	..	..	0	0
1300 Unallocable between 1100 and 1200	1	..	..	..	..	0	..	..	0	0
2000 Social security contributions	0	0	0	0	0	148	7 991	20 288	18 062	25 181
2100 Employees	..	..	..	..	..	62	4 181	10 206	10 351	13 409
2200 Employers	..	..	..	..	..	62	3 810	10 082	7 711	11 772
2300 Self-employed or non-employed	..	..	..	..	..	0	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	24	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1	447	1 208	1 449	1 814	0	66	361	38	0
4100 Recurrent taxes on immovable property	0	180	420	546	714	..	32	83	0	..
4200 Recurrent taxes on net wealth	0	267	788	903	1100	..	0	0	0	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	0	0	0	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	34	278	38	..
4500 Non-recurrent taxes	0	0	0	0	0	..	0	0	0	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	0	0	0	..
5000 Taxes on goods and services	10	89	197	96	151	0	124	248	240	262
5100 Taxes on production, sale, transfer, etc	7	87	185	82	136	..	102	195	224	255
5110 General taxes	2	32	26	3	2	..	86	85	170	220
5120 Taxes on specific goods and services	6	55	159	79	134	..	16	110	47	34
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	7	1
5200 Taxes on use of goods and perform activities	3	2	12	14	15	..	22	53	16	7
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	17	536	1 405	1 545	1 965	148	8 181	20 897	18 349	25 451

.. Not available

The complete time series of tax revenue data for Greece is available at: <https://data-explorer.oecd.org/s/3fb>

Note: Including taxes collected on behalf of the European Union.

Table 6.15. Hungary, tax revenues by sub-sectors of government
 Million HUF

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	498 608	1 915 178	2 299 697	5 739 936	..	..	..	..	..
1100 Of individuals	..	383 744	1 449 552	1 698 410	4 054 700	..	..	..	..	..
1200 Corporate	..	106 259	465 626	601 287	1685 236	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	8 605	0	0	0	..	..	..	..	..
2000 Social security contributions	..	69 554	235 148	148 044	357 425	..	..	..	..	..
2100 Employees	..	18 468	53 611	144 868	353 811	..	..	..	..	..
2200 Employers	..	51 086	175 013	3 176	3 614	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	6 524	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	5 474	39 459	231 467	423 168	..	..	..	..	..
4000 Taxes on property	..	11 463	63 007	292 329	340 244	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	55 906	54 462	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	135 661	75 111	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1 364	7 678	7 373	13 144	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	10 099	55 329	93 389	197 527	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	924 906	2 870 189	5 169 097	10 490 214	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	919 500	2 854 738	5 060 613	10 043 514	..	..	..	..	..
5110 General taxes	..	423 954	1 972 998	3 485 479	7 285 983	..	..	..	..	..
5120 Taxes on specific goods and services	..	495 546	881 740	1 575 134	2 757 531	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	5 406	15 451	108 484	446 700	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	8 901	25 403	30 665	89 751	..	..	..	..	..
6100 Paid solely by business	..	0	4 240	9 156	52424	..	..	..	..	..
6200 Other	..	0	0	0	0	..	..	..	..	..
Total tax revenue	..	1 518 905	5 148 383	8 171 299	17 440 738	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	173	45	63	..	0	26 307	126 216	1
1100 Of individuals	..	0	173	45	63	..	0	26 307	126 216	1
1200 Corporate	..	0	0	0	0	..	0	0	0	0
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	0	0	0	0
2000 Social security contributions	..	0	0	0	0	..	778 467	2 452 562	4 285 420	7 108 476
2100 Employees	116 824	530 098	1 626 055	4 090 451
2200 Employers	632 478	1 894 306	2 634 154	2 980 113
2300 Self-employed or non-employed	27 466	2 080	0	0
2400 Unallocable between 2100, 2200 and 2300	1 699	26 078	25 211	37 912
3000 Taxes on payroll and workforce	..	1 075	1 153	0	0	..	0	44 397	10 283	9 659
4000 Taxes on property	..	17 531	123 929	145 000	212 076	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	6 068	58 836	145 000	212 076	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1 364	7 932	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	10 099	57 162	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	41 970	388 385	625 571	1280 936	..	0	0	103 105	200 494
5100 Taxes on production, sale, transfer, etc	..	39 240	337 935	594 855	1279 637	..	..	..	103 105	200 494
5110 General taxes	..	38 472	334 077	584 380	1258 244	..	..	..	29 882	93 690
5120 Taxes on specific goods and services	..	768	3 858	10 475	21 393	..	..	..	73 223	106 804
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	0	0
5200 Taxes on use of goods and perform activities	..	2 730	50 450	30 716	1 299	..	..	..	0	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	0	0
6000 Other taxes	..	0	0	0	0	..	21 605	9 616	14 021	16 086
6100 Paid solely by business	0	0	0	0
6200 Other	0	0	0	0
Total tax revenue	..	60 576	513 641	770 616	1493 075	..	800 072	2 532 882	4 539 045	7 334 716

.. Not available

The complete time series of tax revenue data for Hungary is available at: <https://data-explorer.oecd.org/s/3fc>

Note: Including taxes collected on behalf of the European Union.

Table 6.16. Iceland, tax revenues by sub-sectors of government

Million ISK

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	68	27 156	105 705	210 536	463 737	..	..	..	..	..
1100 Of individuals	55	22 914	70 944	127 535	245 384	..	..	..	..	..
1200 Corporate	13	4 242	20 297	52 544	145 500	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	14 464	30 457	72 854	..	..	..	..	..
2000 Social security contributions	17	11 452	32 777	79 707	131 613	..	..	..	..	..
2100 Employees	0	460	..	..	..	..	..	..	..	..
2200 Employers	17	10 992	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	0	0	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	32 777	79 707	131 613	..	..	..	..	..
3000 Taxes on payroll and workforce	27	0	324	6 638	11 563	..	..	..	..	..
4000 Taxes on property	15	7 198	4 019	4 097	13 670	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	47	0	178	306	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	3 191	2 887	657	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	389	866	2 919	12 685	..	..	..	..	..
4400 Taxes on financial and capital transactions	9	3 571	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	266	343	679	..	..	..	..	..
5000 Taxes on goods and services	392	66 356	177 613	264 684	493 843	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	387	62 140	167 260	254 783	477 433	..	..	..	..	..
5110 General taxes	182	42 358	122 968	188 001	375 737	..	..	..	..	..
5120 Taxes on specific goods and services	205	19 782	44 291	66 782	101 696	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	4 216	10 354	9 901	16 411	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	1 504	38 364	15 804	..	..	..	..	..
6100 Paid solely by business	..	..	565	32 477	6 794	..	..	..	..	..
6200 Other	..	..	939	5 887	9 011	..	..	..	..	..
Total tax revenue	519	112 162	321 941	604 026	1130 230	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	78	21 170	74 465	172 053	344 990	0	0	0	0	0
1100 Of individuals	74	21 170	74 455	172 053	344 990	..	..	..	..	..
1200 Corporate	4	0	10	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	18	5 674	20 675	37 468	82 302	0	0	0	0	0
4100 Recurrent taxes on immovable property	18	5 674	20 675	37 468	82 302	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	9	2 585	928	2 721	10 042	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	9	2 585	0	0	0	..	..	..	..	..
5110 General taxes	0	2 585	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	9	0	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	928	2 721	10 042	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	14	0	93	0	0	0	0	0	0	0
6100 Paid solely by business	14	..	93	..	..	..	..	..	..	..
6200 Other	0	..	0	..	..	..	..	..	..	..
Total tax revenue	119	29 429	96 162	212 241	437 335	0	0	0	0	0

.. Not available

The complete time series of tax revenue data for Iceland is available at: <https://data-explorer.oecd.org/s/3fd>

Table 6.17. Ireland, tax revenues by sub-sectors of government
 Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	456	7 022	21 186	26 599	58 748	..	..	..	..	..
1100 Of individuals	382	5 563	15 674	19 722	34 741	..	..	..	..	..
1200 Corporate	73	1 458	5 511	6 873	24 006	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	4	0	..	..	..	..	..
2000 Social security contributions	11	87	217	1 351	1 784	..	..	..	..	..
2100 Employees	10	87	217	1 351	1 784	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	1	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	209	332	357	1058	..	..	..	..	..
4000 Taxes on property	37	370	2 741	2 530	3 473	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	15	0	475	548	..	..	..	..	..
4200 Recurrent taxes on net wealth	5	0	0	169	10	..	..	..	..	..
4300 Estate, inheritance and gift taxes	17	76	255	401	634	..	..	..	..	..
4400 Taxes on financial and capital transactions	15	279	2 486	1 484	2 281	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	671	6 763	19 122	19 686	28 470	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	639	6 419	18 106	17 709	26 607	..	..	..	..	..
5110 General taxes	223	3 666	12 373	11 831	20 377	..	..	..	..	..
5120 Taxes on specific goods and services	416	2 753	5 733	5 878	6 230	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	33	344	1 015	1 977	1 863	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	12	14	..	..	..	..	..
6100 Paid solely by business	..	..	..	0	0	..	..	..	..	..
6200 Other	..	..	..	12	14	..	..	..	..	..
Total tax revenue	1 175	14 451	43 598	50 535	93 548	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	..	..	..	..	..	..	..	..	..	..
1200 Corporate	..	..	..	..	..	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	..	..	..	..	0	..	..	..	..
2000 Social security contributions	0	56	90	121	113	198	2 215	6 230	8 527	15 476
2100 Employees	..	56	90	121	..	73	576	1 415	1 856	4 052
2200 Employers	..	0	0	0	..	125	1 528	4 427	6 211	10 710
2300 Self-employed or non-employed	..	0	0	0	..	0	111	388	460	715
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	110	408	1 020	1 389	1 663	..	0	0	0	0
4100 Recurrent taxes on immovable property	110	408	1 020	1 389	1 663	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	..	..	..	..	0	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	0	..	..	..	..
5300 Unallocable between 5100 and 5200	0	..	..	..	..	0	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	110	464	1 110	1 510	1 775	198	2 215	6 230	8 527	15 476

.. Not available

The complete time series of tax revenue data for Ireland is available at: <https://data-explorer.oecd.org/s/3fe>

Note: Including taxes collected on behalf of the European Union. The personal income tax data shown for the country table for Ireland is different to the ESA2010 presentation as the expenditure component of the payable tax credits are excluded in accordance with the OECD Interpretative Guide.

Table 6.18. Israel, tax revenues by sub-sectors of government

Million ILS

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	37 422	73 082	113 976	207 587	..	..	..	..	..
1100 Of individuals	..	28 399	47 062	70 770	125 243	..	..	..	..	..
1200 Corporate	..	8 514	21 909	34 801	69 204	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	509	4 111	8 405	13 140	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	5 007	9 920	13 760	17 600	..	..	..	..	..
4000 Taxes on property	..	4 122	5 548	10 593	14 416	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	786	322	44	16	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	2 049	3 592	6 732	8 620	..	..	..	..	..
4500 Non-recurrent taxes	..	1 287	1 634	3 817	5 780	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	38 672	75 932	136 848	179 766	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	36 637	70 741	128 277	169 266	..	..	..	..	..
5110 General taxes	..	24 900	48 143	90 824	122 756	..	..	..	..	..
5120 Taxes on specific goods and services	..	11 737	22 598	37 453	46 510	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	2 036	5 191	8 571	10 500	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	85 223	164 481	275 177	419 369	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals	..	0	0	0	0	..	0	0	0	0
1200 Corporate
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	0	0	0	0
2000 Social security contributions	..	0	0	0	0	..	14 958	34 597	59 561	93 818
2100 Employees	7 953	19 720	34 692	52 469
2200 Employers	4 672	10 679	17 247	29 214
2300 Self-employed or non-employed	2 334	4 198	7 622	12 135
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	7 363	16 435	30 016	45 450	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	5 592	13 962	23 658	32 052	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	1 771	2 473	6 358	13 399	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	298	748	1 309	1 751	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	298	748	1 309	1 751	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	7 661	17 182	31 325	47 202	..	14 958	34 597	59 561	93 818

.. Not available

The complete time series of tax revenue data for Israel is available at: <https://data-explorer.oecd.org/s/3ff>

Table 6.19. Italy, tax revenues by sub-sectors of government
 Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	3 897	128 458	177 197	210 053	287 674	..	..	..	..	..
1100 Of individuals	2 767	98 695	140 365	168 683	221 240	..	..	..	..	..
1200 Corporate	1 131	32 890	33 626	33 585	58 619	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	-3 127	3 206	7 785	7 816	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	1 136	0	0	0	..	..	..	..	..
4000 Taxes on property	587	13 546	16 729	23 226	27 791	..	..	..	..	..
4100 Recurrent taxes on immovable property	4	0	0	3 893	4 126	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	4 494	2	231	242	..	..	..	..	..
4300 Estate, inheritance and gift taxes	39	587	61	674	1019	..	..	..	..	..
4400 Taxes on financial and capital transactions	544	8 464	14 724	17 260	20 208	..	..	..	..	..
4500 Non-recurrent taxes	0	0	1 325	309	275	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	617	859	1 921	..	..	..	..	..
5000 Taxes on goods and services	5 506	95 323	134 068	171 255	210 712	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	5 306	92 042	131 682	168 164	202 118	..	..	..	..	..
5110 General taxes	2 685	52 531	85 324	100 345	140 523	..	..	..	..	..
5120 Taxes on specific goods and services	2 621	39 245	46 358	67 819	61 595	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	323	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	200	2 802	1 807	2 423	6 762	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	479	579	668	1 832	..	..	..	..	..
6000 Other taxes	1	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	1	..	..	..	..	..	..	..	..	..
Total tax revenue	9 991	238 462	327 994	404 534	526 177	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	134	5 658	7 852	15 671	19 191	0	0	0	0	0
1100 Of individuals	81	145	7 845	15 671	19 191	..	..	..	..	..
1200 Corporate	54	97	7	-0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	5 416	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	8 607	119 612	178 002	214 326	263 046
2100 Employees	..	..	..	..	..	1 692	23 036	31 806	39 737	42 723
2200 Employers	..	..	..	..	..	6 915	79 716	124 324	143 272	179 694
2300 Self-employed or non-employed	..	..	..	..	..	0	16 860	21 872	31 317	40 629
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	29	7 915	12 632	23 047	19 813	0	0	0	0	0
4100 Recurrent taxes on immovable property	29	7 449	11 702	21 666	19 201	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	466	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	482	0	75	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	448	1 381	537	..	..	..	..	..
5000 Taxes on goods and services	4	6 941	22 689	24 385	28 181	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	0	1 505	10 343	5 242	5 600	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	1 505	10 343	5 242	5 600	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	4	2 838	7 038	8 286	9 959	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	2 597	5 308	10 857	12 622	..	..	..	..	..
6000 Other taxes	0	0	35 075	28 031	29 088	0	0	0	0	0
6100 Paid solely by business	..	..	35 075	28 031	29 088	..	..	..	..	..
6200 Other	..	..	0	0	0	..	..	..	..	..
Total tax revenue	168	20 514	78 248	91 134	96 273	8 607	119 612	178 002	214 326	263 046

.. Not available

The complete time series of tax revenue data for Italy is available at: <https://data-explorer.oecd.org/s/3fg>

Note: Including taxes collected on behalf of the European Union.

Table 6.20. Japan, tax revenues by sub-sectors of government

Billion JPY

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	9 747	33 255	29 975	31 607	42 560	..	..	..	..	..
1100 Of individuals	5 482	19 515	16 702	18 178	22 514	..	..	..	..	..
1200 Corporate	4 265	13 740	13 274	13 429	20 046	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	871	5 561	2 735	3 018	4 579	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	406	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	310	2 690	1 566	1 968	3 566	..	..	..	..	..
4400 Taxes on financial and capital transactions	561	2 464	1 169	1 050	1 012	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	3 888	16 147	19 580	25 345	30 243	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	3 579	15 083	18 424	24 673	29 545	..	..	..	..	..
5110 General taxes	0	7 238	10 583	17 426	23 092	..	..	..	..	..
5120 Taxes on specific goods and services	3 579	7 845	7 840	7 247	6 453	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	309	1 065	1 157	671	698	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	5	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	0	..	..	..	..	..
6200 Other	..	..	..	..	5	..	..	..	..	..
Total tax revenue	14 506	54 963	52 290	59 969	77 387	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	4 472	17 752	16 642	19 243	22 084	0	0	0	0	0
1100 Of individuals	2 147	10 283	8 520	12 566	14 188	..	..	..	..	..
1200 Corporate	2 325	7 470	8 121	6 677	7 896	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	9 253	44 794	50 848	64 464	78 335
2100 Employees	..	..	..	..	..	3 436	18 404	20 982	27 139	33 632
2200 Employers	..	..	..	..	..	4 825	21 432	23 154	29 494	36 766
2300 Self-employed or non-employed	..	..	..	..	..	992	4 958	6 712	7 832	7 936
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	2 029	10 653	10 593	10 382	11 752	0	0	0	0	0
4100 Recurrent taxes on immovable property	1 848	9 865	10 116	10 005	11 311	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	181	788	477	377	441	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1 636	4 941	7 206	8 942	10 294	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1 234	3 245	5 299	7 198	8 319	..	..	..	..	..
5110 General taxes	0	0	2 551	4 974	6 263	..	..	..	..	..
5120 Taxes on specific goods and services	1 234	3 245	2 747	2 223	2 056	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	402	1 697	1 907	1 744	1 975	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	20	329	351	413	491	0	0	0	0	0
6100 Paid solely by business	15	307	297	361	404	..	..	..	..	..
6200 Other	5	22	54	52	87	..	..	..	..	..
Total tax revenue	8 157	33 675	34 791	38 980	44 621	9 253	44 794	50 848	64 464	78 335

.. Not available

The complete time series of tax revenue data for Japan is available at: <https://data-explorer.oecd.org/s/3fh>

Table 6.21. Korea, tax revenues by sub-sectors of government

Billion KRW

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	344	23 000	55 109	106 162	197 639	..	..	..	..	..
1100 Of individuals	134	13 713	24 766	60 828	116 269	..	..	..	..	..
1200 Corporate	139	8 988	30 343	45 334	81 370	..	..	..	..	..
1300 Unallocable between 1100 and 1200	71	300	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	65	2 482	6 769	15 164	31 028	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	106	535	1 666	5 505	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	1 029	1 873	5 044	14 634	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	1 258	4 363	8 454	10 889	..	..	..	..	..
4500 Non-recurrent taxes	5	89	-2	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	920	29 170	63 480	93 127	109 705	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	920	29 170	63 480	93 127	109 705	..	..	..	..	..
5110 General taxes	198	14 637	36 118	54 159	73 775	..	..	..	..	..
5120 Taxes on specific goods and services	722	14 533	27 362	38 968	35 930	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	64	2 121	2 108	3 435	5 700	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	64	2 121	2 108	3 435	5 700	..	..	..	..	..
Total tax revenue	1 393	56 774	127 466	217 888	344 072	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	36	1 704	5 500	12 989	23 244	0	0	0	0	0
1100 Of individuals	0	1 137	2 804	6 772	11 733	..	..	..	..	..
1200 Corporate	0	565	2 696	6 217	11 511	..	..	..	..	..
1300 Unallocable between 1100 and 1200	36	3	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	13	9 913	43 902	104 693	188 692
2100 Employees	..	..	..	..	..	0	4 539	17 632	44 281	83 637
2200 Employers	..	..	..	..	..	13	3 918	18 486	47 846	87 208
2300 Self-employed or non-employed	..	..	..	..	..	0	1 456	7 784	12 566	17 847
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	237	514	1 122	2 138	0	0	0	0	0
4000 Taxes on property	87	8 960	17 928	33 461	43 280	0	0	0	0	0
4100 Recurrent taxes on immovable property	45	2 636	4 495	10 820	16 938	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	42	6 324	13 433	22 641	26 342	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	36	4 218	7 561	17 199	36 386	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	19	2 464	5 589	10 127	29 106	..	..	..	..	..
5110 General taxes	0	0	0	6 003	24 673	..	..	..	..	..
5120 Taxes on specific goods and services	19	2 464	5 589	4 124	4 433	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	1 754	1 972	7 072	7 280	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	198	4 474	6 207	7 415	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	198	4 474	6 207	7 415	..	..	..	..	..
Total tax revenue	159	15 316	35 977	70 978	112 463	13	9 913	43 902	104 693	188 692

.. Not available

The complete time series of tax revenue data for Korea is available at: <https://data-explorer.oecd.org/s/3fk>

Table 6.22. Latvia, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	68	453	677	1167	..	..	..	..	..
1100 Of individuals	..	0	195	289	625	..	..	..	..	..
1200 Corporate	..	68	258	389	542	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	140	..	..	..	..	..
2100 Employees	140	..	..	..	..	..
2200 Employers	0	..	..	..	..	..
2300 Self-employed or non-employed	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	4	3	3	..	..	..	..	..
4000 Taxes on property	..	4	48	47	48	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	3	4	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	4	48	42	42	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	3	2	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	480	1 553	3 156	5 351	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	480	1 510	3 014	5 010	..	..	..	..	..
5110 General taxes	..	343	1 002	2 147	3 772	..	..	..	..	..
5120 Taxes on specific goods and services	..	137	509	867	1 238	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	43	141	341	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	552	2 058	3 883	6 710	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	197	538	1 156	1 899	..	0	0	0	0
1100 Of individuals	..	197	538	1 156	1 899	..	..	..	..	..
1200 Corporate	..	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	445	1 079	2 030	3 932
2100 Employees	11	289	583	1060
2200 Employers	434	783	1 435	2 816
2300 Self-employed or non-employed	1	7	12	55
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	37	88	197	237	..	0	0	4	8
4100 Recurrent taxes on immovable property	..	37	88	197	237	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	0	4	8
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	2	8	18	15	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	0	5	7	3	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	0	5	7	3	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	2	3	11	12	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	236	634	1 371	2 151	..	445	1 079	2 034	3 940

.. Not available

The complete time series of tax revenue data for Latvia is available at: <https://data-explorer.oecd.org/s/3fi>

Note: Including taxes collected on behalf of the European Union.

Table 6.23. Lithuania, tax revenues by sub-sectors of government
 Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	646	1 871	2 013	7 695	..	..	..	..	..
1100 Of individuals	..	487	1 435	1 439	5 710	..	..	..	..	..
1200 Corporate	..	160	437	574	1 985	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	0	0	1	15	..	..	..	..	..
4100 Recurrent taxes on immovable property	1	15	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	892	2 273	4 260	8 088	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	869	2 235	4 187	7 823	..	..	..	..	..
5110 General taxes	..	635	1 584	2 913	5 960	..	..	..	..	..
5120 Taxes on specific goods and services	..	234	651	1 274	1 862	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	24	38	73	265	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	1 539	4 145	6 274	15 798	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	559	1 864	4 371	7 527
2100 Employees	17	154	892	5 814
2200 Employers	537	1 522	2 930	573
2300 Self-employed or non-employed	4	188	549	1140
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	25	72	125	205	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	25	71	124	201	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	1	1	4	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	23	17	18	45	..	0	0	0	8
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	..
5110 General taxes
5120 Taxes on specific goods and services
5130 Unallocable between 5110 and 5120
5200 Taxes on use of goods and perform activities	..	23	17	18	45	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	48	89	143	250	..	559	1 864	4 371	7 534

.. Not available

The complete time series of tax revenue data for Lithuania is available at: <https://data-explorer.oecd.org/s/3fi>

Note: Including taxes collected on behalf of the European Union.

Table 6.24. Luxembourg, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	353	1 873	3 454	6 405	11 846	..	..	..	..	..
1100 Of individuals	254	1 214	2 161	4 716	9 179	..	..	..	..	..
1200 Corporate	99	659	1 293	1 689	2 668	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	4	20	89	150	274	..	..	..	..	..
2100 Employees	3	15	89	150	274	..	..	..	..	..
2200 Employers	0	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	1	5	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	42	371	928	1 661	2 741	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	21	268	698	1 318	2 315	..	..	..	..	..
4300 Estate, inheritance and gift taxes	3	15	44	74	141	..	..	..	..	..
4400 Taxes on financial and capital transactions	18	88	186	269	285	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	189	1 374	3 241	4 466	7 303	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	182	1 350	3 202	4 381	7 204	..	..	..	..	..
5110 General taxes	112	670	1 812	2 946	5 032	..	..	..	..	..
5120 Taxes on specific goods and services	70	680	1 390	1 435	2 172	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	7	23	39	85	98	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	6	11	27	24	..	..	..	..	..
6100 Paid solely by business	..	6	10	27	24	..	..	..	..	..
6200 Other	..	0	0	0	0	..	..	..	..	..
Total tax revenue	588	3 644	7 722	12 708	22 187	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	46	331	460	606	1 295	0	0	0	0	0
1100 Of individuals	0	0	0	0	0	..	..	..	..	..
1200 Corporate	46	331	460	606	1 295	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	268	1 460	3 086	5 399	8 878
2100 Employees	..	..	..	..	..	102	577	1 321	2 348	3 962
2200 Employers	..	..	..	..	..	150	684	1 378	2 335	3 753
2300 Self-employed or non-employed	..	..	..	..	..	16	200	387	715	1 163
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	9	0	0	0	0	0	0	0	0	0
4000 Taxes on property	6	21	35	54	67	0	0	0	0	0
4100 Recurrent taxes on immovable property	6	17	26	36	45	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	4	10	18	21	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	1	4	8	10	11	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	1	3	7	8	9	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	1	3	7	8	9	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	1	1	1	1	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	1	2	1	1	0	0	0	0	0
6100 Paid solely by business	..	1	2	1	1	..	..	..	..	..
6200 Other	..	0	0	0	0	..	..	..	..	..
Total tax revenue	62	357	505	671	1 374	268	1 460	3 086	5 399	8 878

.. Not available

The complete time series of tax revenue data for Luxembourg is available at: <https://data-explorer.oecd.org/s/3fm>

Note: Including taxes collected on behalf of the European Union.

Table 6.25. Mexico, tax revenues by sub-sectors of government

Million MXN

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	76 148	402 036	1 230 555	2 514 390	..	1	0	0	0
1100 Of individuals	195 869	609 384	1 190 186	..	..	..	..	..
1200 Corporate	135 840	592 443	1 243 430	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	76 148	70 327	28 728	80 774	..	1	..	..	..
2000 Social security contributions	..	0	0	0	0	..	0	0	0	0
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	2 976	20 429	70 221	170 286
4000 Taxes on property	..	0	0	0	0	..	2 927	10 905	22 481	34 547
4100 Recurrent taxes on immovable property	2 198	6 544	14 245	22 231
4200 Recurrent taxes on net wealth	0	0	0	0
4300 Estate, inheritance and gift taxes	2	0	0	0
4400 Taxes on financial and capital transactions	727	4 361	8 235	12 316
4500 Non-recurrent taxes	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0
5000 Taxes on goods and services	..	91 452	416 533	1 116 026	1 946 058	..	441	2 124	24 355	34 018
5100 Taxes on production, sale, transfer, etc	..	88 372	401 580	1 115 525	1 945 068	..	22	1 364	4 357	15 595
5110 General taxes	..	51 785	318 432	707 213	1 366 583	..	0	0	0	0
5120 Taxes on specific goods and services	..	36 587	83 148	408 312	578 485	..	22	1 364	4 357	15 595
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	..	3 080	14 954	501	990	..	419	760	19 998	18 423
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	0	0	0	0
6000 Other taxes	..	5 149	8 616	27 379	72 390	..	228	1 537	6 489	17 510
6100 Paid solely by business	..	0	0	0	0	..	0	0	0	0
6200 Other	..	5 149	8 616	27 379	72 390	..	228	1 537	6 489	17 510
Total tax revenue (collecting government)	..	172 749	827 186	2 373 960	4 532 837	..	6 573	34 995	123 545	256 362
Adjustment¹	..	-49 115	-278 892	-629 130	0	..	39 225	218 291	494 239	864 775
Total tax revenue (beneficiary government)	..	123 634	548 294	1 744 830	4 532 837	..	45 798	253 286	617 784	1 121 137
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	16	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200	..	16	..	..	..	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	50 871	206 551	409 249	761 511
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300	50 871	206 551	409 249	761 511
3000 Taxes on payroll and workforce	..	6	32	1	2	..	0	0	0	0
4000 Taxes on property	..	2 702	15 891	35 193	77 426	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	1 854	10 098	23 715	47 979	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	848	5 793	11 477	29 447	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	582	288	789	3038	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	575	214	728	2726	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	572	214	728	2726	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	3	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	7	74	61	312	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	179	1 539	10 743	16 984	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	179	1 539	10 743	16 984	..	..	..	..	..
Total tax revenue (collecting government)	..	3 485	17 750	46 726	97 450	..	50 871	206 551	409 249	761 511
Adjustment¹	..	9 890	60 601	134 892	284 140	..	0	0	0	0
Total tax revenue (beneficiary government)	..	13 375	78 351	181 617	381 590	..	50 871	206 551	409 249	761 511

.. Not available

The complete time series of tax revenue data for Mexico is available at: <https://data-explorer.oecd.org/s/3fn>

1. This adjustment is for taxes collected by Federal government in which States and Local governments have a share. Sub-central government's shares cannot be identified by type of tax.

Table 6.26. Netherlands, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	15 075	33 520	52 640	70 849	148 221	..	..	..	..	..
1100 Of individuals	11 713	23 557	33 905	52 405	96 030	..	..	..	..	..
1200 Corporate	3 361	9 963	18 735	18 444	52 191	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	767	2 880	6 235	4 731	6 053	..	..	..	..	..
4100 Recurrent taxes on immovable property	50	0	0	1 345	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	231	671	60	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	163	773	1 709	1 614	3 003	..	..	..	..	..
4400 Taxes on financial and capital transactions	323	1 436	4 466	1 772	3 050	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	9 716	31 892	57 116	70 161	110 230	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	9 113	29 728	54 658	65 990	104 482	..	..	..	..	..
5110 General taxes	6 257	19 832	36 950	44 879	75 920	..	..	..	..	..
5120 Taxes on specific goods and services	2 856	9 896	17 708	21 111	28 562	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	604	2 164	2 458	4 171	5 748	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	109	491	989	416	1 326	..	..	..	..	..
6100 Paid solely by business	109	448	372	0	25	..	..	..	..	..
6200 Other	0	43	617	416	1 301	..	..	..	..	..
Total tax revenue	25 667	68 783	116 980	146 157	265 830	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	77	0	0	0	0	0	0	0	0	0
1100 Of individuals	77	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	16 732	48 532	66 547	96 426	129 202
2100 Employees	..	..	..	..	..	7 139	32 795	35 383	48 213	47 214
2200 Employers	..	..	..	..	..	7 687	5 941	20 595	34 614	53 538
2300 Self-employed or non-employed	..	..	..	..	..	1 905	9 796	10 569	13 599	28 450
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	272	2 287	4 341	5 037	7 220	0	0	0	0	0
4100 Recurrent taxes on immovable property	272	2 287	4 341	5 037	7 220	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	153	1 533	3 330	4 652	5 738	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	14	59	118	249	455	..	..	..	..	..
5110 General taxes	0	6	10	43	0	..	..	..	..	..
5120 Taxes on specific goods and services	14	53	108	206	455	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	139	1 474	3 212	4 403	5 283	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	53	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	502	3 820	7 671	9 689	13 011	16 732	48 532	66 547	96 426	129 202

.. Not available

The complete time series of tax revenue data for the Netherlands is available at: <https://data-explorer.oecd.org/s/3fo>

Note: Including taxes collected on behalf of the European Union.

Table 6.27. New Zealand, tax revenues by sub-sectors of government

Million NZD

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	2 296	21 253	37 379	44 723	83 614	..	..	..	..	..
1100 Of individuals	1 874	15 626	24 373	30 297	59 026	..	..	..	..	..
1200 Corporate	407	4 122	9 957	11 407	17 893	..	..	..	..	..
1300 Unallocable between 1100 and 1200	16	1 505	3 049	3 019	6 695	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	0	0	0	0	..	..	..	..	..
2200 Employers	..	0	0	0	0	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	..	..	..	..
4000 Taxes on property	83	218	86	84	198	..	..	..	..	..
4100 Recurrent taxes on immovable property	3	-1	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	54	3	3	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	25	216	83	84	198	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	807	11 395	18 744	31 145	48 682	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	770	10 833	17 792	29 550	46 611	..	..	..	..	..
5110 General taxes	311	7 895	14 133	24 587	41 346	..	..	..	..	..
5120 Taxes on specific goods and services	459	2 938	3 659	4 963	5 265	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	37	562	952	1 595	2 071	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	14	2	0	..	..	..	..	..
6100 Paid solely by business	..	..	0	0	0	..	..	..	..	..
6200 Other	..	..	14	2	0	..	..	..	..	..
Total tax revenue	3 186	32 866	56 223	75 954	132 494	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	0	0	0	0	0	0	0	0	0	0
1200 Corporate	0	0	0	0	0	0	0	0	0	0
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	0	0	0	0	..	0	0	0	0
2200 Employers	..	0	0	0	0	..	0	0	0	0
2300 Self-employed or non-employed	..	0	0	0	0	..	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	237	1 646	2 825	4 962	8 199	0	0	0	0	0
4100 Recurrent taxes on immovable property	237	1 646	2 825	4 962	8 199	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	29	184	310	582	1002	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	18	33	30	33	190	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	18	33	30	33	190	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	11	151	280	549	812	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	266	1 830	3 135	5 544	9 201	0	0	0	0	0

.. Not available

The complete time series of tax revenue data for New Zealand is available at: <https://data-explorer.oecd.org/s/3bz>

Table 6.28. Norway, tax revenues by sub-sectors of government
 Million NOK

	Central government (1)					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	6 495	67 402	318 701	315 719	872 729	..	..	..	..	..
1100 Of individuals	5 424	38 059	89 353	175 544	260 553	..	..	..	..	..
1200 Corporate	1 071	29 343	229 348	140 175	612 176	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	1 341	6 013	173 151	325 130	471 103	..	..	..	..	..
2100 Employees	331	1 233	58 320	112 662	155 899	..	..	..	..	..
2200 Employers	1 010	4 780	104 794	190 923	284 004	..	..	..	..	..
2300 Self-employed or non-employed	0	0	10 037	21 545	31 200	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	2 589	..	..	..	..	..
4000 Taxes on property	771	3 497	9 328	11 282	22 220	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	490	1 172	2 891	2 561	10 569	..	..	..	..	..
4300 Estate, inheritance and gift taxes	146	975	1 768	295	46	..	..	..	..	..
4400 Taxes on financial and capital transactions	135	1 350	4 669	8 426	11 605	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	25 056	143 726	235 529	363 929	487 082	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	24 367	134 965	220 898	342 410	464 952	..	..	..	..	..
5110 General taxes	13 670	81 772	153 820	256 029	380 049	..	..	..	..	..
5120 Taxes on specific goods and services	10 697	53 193	67 078	86 381	84 903	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	689	8 761	14 631	21 519	22 130	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	130	15	0	0	0	..	..	..	..	..
6100 Paid solely by business	124	1	..	..	..	..	..	..	..	..
6200 Other	6	14	..	..	..	..	..	..	..	..
Total tax revenue	33 793	220 653	736 709	1 016 060	1 855 723	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	13 725	67 978	100 512	160 582	228 921	2 728	0	0	0	0
1100 Of individuals	12 877	61 784	100 512	160 582	228 921	2 728	..	..	..	..
1200 Corporate	848	6 194	0	0	0	0	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	0	..	..	..	..
2000 Social security contributions	0	0	0	0	0	15 224	84 563	0	0	0
2100 Employees	..	..	..	..	..	2 949	30 417	..	..	..
2200 Employers	..	..	..	..	..	11 315	48 396	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	960	5 750	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	772	7 352	10 283	21 812	37 526	0	0	0	0	0
4100 Recurrent taxes on immovable property	278	2 792	4 324	11 177	17 626	..	..	..	..	..
4200 Recurrent taxes on net wealth	494	4 560	5 959	10 635	19 900	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	431	2 281	1 574	1 652	51	267	0	0	0
5100 Taxes on production, sale, transfer, etc	0	0	0	0	0	51	267	..	..	..
5110 General taxes	0	0	0	0	0	0	0	..	..	..
5120 Taxes on specific goods and services	0	0	0	0	0	51	267	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	..	..	..
5200 Taxes on use of goods and perform activities	0	431	2 281	1 574	1 652	0	0	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	..	..	..
6000 Other taxes	432	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	0	..	..	..	..	..	..	..	..	..
6200 Other	432	..	..	..	..	..	..	..	..	..
Total tax revenue	14 929	75 761	113 076	183 968	268 099	18 003	84 830	0	0	0

.. Not available

The complete time series of tax revenue data for Norway is available at: <https://data-explorer.oecd.org/s/3fp>

1. The Norwegian National Insurance has been integrated into the Central government sector from the year 2000 onwards.

Table 6.29. Poland, tax revenues by sub-sectors of government

Million PLN

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	32 774	40 398	71 381	164 334	..	..	..	..	..
1100 Of individuals	..	23 937	24 518	45 462	97 153	..	..	..	..	..
1200 Corporate	..	8 837	15 880	25 919	67 181	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	831	2 555	4 028	19 547	..	..	..	..	..
4000 Taxes on property	..	0	0	0	0	..	..	..	..	..
4100 Recurrent taxes on immovable property
4200 Recurrent taxes on net wealth
4300 Estate, inheritance and gift taxes
4400 Taxes on financial and capital transactions
4500 Non-recurrent taxes
4600 Other recurrent taxes on property
5000 Taxes on goods and services	..	43 483	120 207	207 129	429 086	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	42 863	119 805	203 303	372 236	..	..	..	..	..
5110 General taxes	..	21 051	75 783	125 895	253 814	..	..	..	..	..
5120 Taxes on specific goods and services	..	21 812	44 022	77 408	118 422	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	620	402	3 826	56 850	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	99	18	0	0	..	..	..	..	..
6100 Paid solely by business	..	0	0	..	..	..	..	..	..	..
6200 Other	..	99	18	..	..	..	..	..	..	..
Total tax revenue	..	77 187	163 178	282 538	612 967	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	4 896	23 093	45 697	76 039	..	0	0	0	0
1100 Of individuals	..	4 427	17 916	38 512	53 846	..	..	..	..	..
1200 Corporate	..	469	5 177	7 185	22 193	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	38 808	121 522	225 711	456 088
2100 Employees	16 727	49 469	92 607	187 465
2200 Employers	19 364	47 753	88 749	162 456
2300 Self-employed or non-employed	2 717	24 300	44 355	106 167
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	4 370	14 723	24 637	39 245	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	3 579	12 718	22 206	33 788	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	44	242	246	595	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	747	1 763	2 185	4 862	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 340	3 492	4 139	4 452	..	0	0	0	1 743
5100 Taxes on production, sale, transfer, etc	..	0	0	0	0	..	..	..	..	1 743
5110 General taxes	0
5120 Taxes on specific goods and services	1 743
5130 Unallocable between 5110 and 5120	0
5200 Taxes on use of goods and perform activities	..	1 340	3 492	4 139	4 452	..	..	..	..	0
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	0
6000 Other taxes	..	158	278	647	1 670	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	158	278	647	1 670	..	..	..	..	..
Total tax revenue	..	10 764	41 586	75 120	121 406	..	38 808	121 522	225 711	457 831

.. Not available

The complete time series of tax revenue data for Poland is available at: <https://data-explorer.oecd.org/s/3fq>

Note: Including taxes collected on behalf of the European Union.

Table 6.30. Portugal, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	81	6 557	11 576	18 348	26 999	..	..	..	..	..
1100 Of individuals	..	4 547	7 694	13 149	18 495	..	..	..	..	..
1200 Corporate	..	1 866	3 761	5 199	8 504	..	..	..	..	..
1300 Unallocable between 1100 and 1200	81	144	121	0	0	..	..	..	..	..
2000 Social security contributions	0	1560	1887	2064	2 394	..	..	..	..	..
2100 Employees	..	941	1629	1867	2 195	..	..	..	..	..
2200 Employers	..	619	259	198	199	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	12	0	0	0	0	..	..	..	..	..
4000 Taxes on property	12	226	264	202	627	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	0	0	6	147	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	4	57	25	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	7	169	240	196	480	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	198	10 691	20 459	22 815	33 428	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	187	10 475	20 051	22 002	31 446	..	..	..	..	..
5110 General taxes	52	5 757	12 499	14 823	23 182	..	..	..	..	..
5120 Taxes on specific goods and services	135	4 718	7 552	7 179	8 265	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	141	18	5	..	..	..	..	..
5200 Taxes on use of goods and perform activities	12	178	381	800	1 972	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	39	27	13	10	..	..	..	..	..
6000 Other taxes	2	0	128	271	355	..	..	..	..	..
6100 Paid solely by business	1	0	85	271	355	..	..	..	..	..
6200 Other	0	0	44	0	0	..	..	..	..	..
Total tax revenue	304	19 034	34 315	43 701	63 803	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	0	307	725	414	699	0	0	0	0	0
1100 Of individuals	..	156	298	0	0	..	..	..	..	..
1200 Corporate	..	151	427	414	699	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	2	7	19	0	161	5 267	11 133	14 099	25 333
2100 Employees	..	2	7	19	..	62	2 100	4 053	5 106	8 348
2200 Employers	..	0	0	0	..	97	3 167	7 080	8 993	16 985
2300 Self-employed or non-employed	..	0	0	0	..	2	0	0	0	0
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	599	1 541	2 105	3 199	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	310	827	1 529	1 493	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	1	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	289	713	576	1 706	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	499	962	1 132	1 614	0	59	231	184	235
5100 Taxes on production, sale, transfer, etc	0	442	827	877	1 258	..	59	231	184	205
5110 General taxes	0	318	563	629	904	..	0	0	0	0
5120 Taxes on specific goods and services	0	124	264	247	354	..	59	231	184	205
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	0	57	133	256	356	..	0	0	0	30
5300 Unallocable between 5100 and 5200	0	0	1	0	0	..	0	0	0	0
6000 Other taxes	0	3	28	10	10	0	0	0	0	0
6100 Paid solely by business	..	0	25	8	10	..	..	..	..	..
6200 Other	..	3	3	1	0	..	..	..	..	..
Total tax revenue	0	1 410	3 262	3 680	5 523	161	5 327	11 364	14 283	25 568

.. Not available

The complete time series of tax revenue data for Portugal is available at: <https://data-explorer.oecd.org/s/3fr>

Note: Including taxes collected on behalf of the European Union.

Table 6.31. Slovak Republic, tax revenues by sub-sectors of government

Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	1 993	2 968	5 542	9 607	..	..	..	..	..
1100 Of individuals	..	695	1 496	2 464	4 685	..	..	..	..	..
1200 Corporate	..	1 166	1 345	2 917	4 491	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	132	128	162	431	..	..	..	..	..
2000 Social security contributions	..	85	240	253	475	..	..	..	..	..
2100 Employees	..	10	104	58	146	..	..	..	..	..
2200 Employers	..	75	136	195	327	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	2	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	27	28	-0	0	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	8	9	-0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	2	1	-0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	16	18	-0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	2 782	6 030	8 974	14 338	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	2 594	5 772	8 442	13 526	..	..	..	..	..
5110 General taxes	..	1 616	3 880	5 423	9 848	..	..	..	..	..
5120 Taxes on specific goods and services	..	978	1 893	3 020	3 678	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	189	256	532	783	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	2	0	30	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	4 887	9 266	14 770	24 420	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals
1200 Corporate
1300 Unallocable between 1100 and 1200
2000 Social security contributions	..	0	0	0	0	..	2 817	6 037	10 643	18 027
2100 Employees	0	..	..	540	1 377	2 352	4 346
2200 Employers	0	..	..	1 774	3 356	6 124	10 391
2300 Self-employed or non-employed	0	..	..	503	1 304	2 168	3 290
2400 Unallocable between 2100, 2200 and 2300	0	..	..	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	84	220	335	510	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	72	220	335	510	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	12	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	17	198	182	278	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	10	9	12	22	..	..	..	..	..
5110 General taxes	..	0	0	-0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	10	9	12	22	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	94	17	29	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	6	95	153	227	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	101	418	517	788	..	2 817	6 037	10 643	18 027

.. Not available

The complete time series of tax revenue data for the Slovak Republic is available at: <https://data-explorer.oecd.org/s/3fs>

Note: Including taxes collected on behalf of the European Union.

Table 6.32. Slovenia, tax revenues by sub-sectors of government
 Million EUR

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	673	2 387	2 547	4 750	..	..	..	..	..
1100 Of individuals	..	605	1 585	1976	3 245	..	..	..	..	..
1200 Corporate	..	54	795	568	1 502	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	14	7	2	3	..	..	..	..	..
2000 Social security contributions	..	38	42	59	101	..	..	..	..	..
2100 Employees	..	20	24	31	54	..	..	..	..	..
2200 Employers	..	17	15	23	40	..	..	..	..	..
2300 Self-employed or non-employed	..	1	3	5	8	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	..	16	521	20	28	..	..	..	..	..
4000 Taxes on property	..	21	51	44	79	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	1	4	4	10	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	3	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1	5	8	17	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	12	40	29	47	..	..	..	..	..
4500 Non-recurrent taxes	..	7	0	2	5	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	1 559	3 904	5 814	8 058	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	1 529	3 682	5 448	7 544	..	..	..	..	..
5110 General taxes	..	1 192	2 489	3 224	5 161	..	..	..	..	..
5120 Taxes on specific goods and services	..	337	1 194	2 224	2 383	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	31	222	366	515	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	..	..	..	..
6100 Paid solely by business
6200 Other
Total tax revenue	..	2 308	6 905	8 483	13 015	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	0	0	0	0	..	0	0	0	0
1100 Of individuals	..	0	0	0	0	..	..	..	..	..
1200 Corporate	..	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	1 787	4 346	5 924	9 885
2100 Employees	811	2 122	2 879	4 935
2200 Employers	802	1 572	2 112	3 641
2300 Self-employed or non-employed	175	652	933	1 309
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	36	119	197	273	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	36	119	194	271	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	3	2	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	2	6	11	26	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	2	6	11	26	..	..	..	..	..
5110 General taxes	..	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	..	2	6	11	26	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	0	0	0	0	..	0	0	0	0
6100 Paid solely by business
6200 Other
Total tax revenue	..	38	125	208	298	..	1 787	4 346	5 924	9 885

.. Not available

The complete time series of tax revenue data for Slovenia is available at: <https://data-explorer.oecd.org/s/3ft>

Note: Including taxes collected on behalf of the European Union.

Table 6.33. Spain, tax revenues by sub-sectors of government

Million EUR

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	1 388	38 846	71 598	62 198	104 588	..	588	19 503	34 814	62 971
1100 Of individuals	897	31 789	38 219	39 659	63 405	..	457	19 104	34 600	62 433
1200 Corporate	490	7 057	33 379	22 539	41 183	..	131	399	214	538
1300 Unallocable between 1100 and 1200	1	0	0	0	0	..	0	0	0	0
2000 Social security contributions	0	2 027	3 027	3 505	3 516	..	0	0	0	0
2100 Employees	..	1 017	1 369	1 541	1 278	..	..	..	..	..
2200 Employers	..	1 010	1 658	1 964	2 238	..	..	..	..	..
2300 Self-employed or non-employed	..	0	0	0	0	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	0	0	0	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	..	0	0	0	0
4000 Taxes on property	421	405	77	1 197	1 115	..	4 050	19 031	10 286	15 145
4100 Recurrent taxes on immovable property	1	3	5	4	2	..	0	2	38	28
4200 Recurrent taxes on net wealth	0	166	38	32	703	..	419	1 246	961	1 367
4300 Estate, inheritance and gift taxes	56	1	24	222	198	..	835	2 315	2 454	3 072
4400 Taxes on financial and capital transactions	364	235	10	6	212	..	2 796	15 468	6 833	10 678
4500 Non-recurrent taxes	0	0	0	933	0	..	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	..	0	0	0	0
5000 Taxes on goods and services	1 609	32 388	71 427	89 034	117 319	..	2 556	7 956	6 589	8 566
5100 Taxes on production, sale, transfer, etc	1 599	32 206	70 895	87 547	111 554	..	2 387	7 637	6 022	7 401
5110 General taxes	990	20 331	51 583	61 839	85 563	..	786	1 980	2 571	3 855
5120 Taxes on specific goods and services	608	11 875	19 312	25 708	25 991	..	1 601	5 657	3 451	3 546
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	0	0	0	0
5200 Taxes on use of goods and perform activities	10	182	532	1 487	5 765	..	169	319	567	1 165
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	0	0	0	0
6000 Other taxes	0	0	0	101	150	..	0	1	19	11
6100 Paid solely by business	0	..	..	0	0	..	..	0	0	0
6200 Other	0	..	..	101	150	..	..	1	19	11
Total tax revenue	3 418	73 666	146 129	156 035	226 688	..	7 194	46 491	51 708	86 693
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	175	2 514	4 892	5 633	8 901	0	0	0	0	0
1100 Of individuals	131	2 137	3 426	4 637	7 121	..	..	..	..	..
1200 Corporate	0	377	1 466	996	1 780	..	..	..	..	..
1300 Unallocable between 1100 and 1200	44	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	3 367	49 851	106 040	119 330	185 502
2100 Employees	..	..	..	..	..	645	7 372	15 332	17 242	27 514
2200 Employers	..	..	..	..	..	2 722	35 137	77 989	86 024	138 783
2300 Self-employed or non-employed	..	..	..	..	..	0	7 342	12 719	16 064	19 205
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	26	3 759	8 869	16 372	17 467	0	0	0	0	0
4100 Recurrent taxes on immovable property	26	2 754	6 038	12 581	13 928	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	177	431	911	1018	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	19	79	114	159	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	166	423	145	279	..	..	..	..	..
4500 Non-recurrent taxes	0	643	1 898	2 621	2 083	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	104	6 022	12 729	12 930	16 518	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	104	1 976	5 946	6 846	8 883	..	..	..	..	..
5110 General taxes	95	1 805	4 186	5 068	6 942	..	..	..	..	..
5120 Taxes on specific goods and services	10	171	1 760	1 778	1 941	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	4 046	6 783	6 084	7 635	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	8	6	69	1	0	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	8	6	69	1	..	..	..	..	..
Total tax revenue	305	12 303	26 496	35 004	42 887	3 367	49 851	106 040	119 330	185 502

.. Not available

The complete time series of tax revenue data for Spain is available at: <https://data-explorer.oecd.org/s/3fu>

Note: Including taxes collected on behalf of the European Union.

Table 6.34. Sweden, tax revenues by sub-sectors of government
 Million SEK

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	28 216	72 342	123 698	21 820	14 824	..	..	..	..	..
1100 Of individuals	25 626	22 541	21 708	-102 059	-204 000	..	..	..	..	..
1200 Corporate	2 590	49 801	101 989	123 878	218 824	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions¹	0	50 560	212 964	180 723	234 667	..	..	..	..	..
2100 Employees	..	0	0	0	0	..	..	..	..	..
2200 Employers	..	49 222	209 370	179 056	235 655	..	..	..	..	..
2300 Self-employed or non-employed	..	1 338	4 639	1 875	1 517	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	0	-1 044	-209	-2506	..	..	..	..	..
3000 Taxes on payroll and workforce	5 723	17 800	62 432	194 121	323 725	..	..	..	..	..
4000 Taxes on property	1 469	23 260	40 116	27 917	28 228	..	..	..	..	..
4100 Recurrent taxes on immovable property	11	15 263	25 139	16 509	17 357	..	..	..	..	..
4200 Recurrent taxes on net wealth	647	3 583	4 998	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	335	1 388	1 092	-0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	476	3 026	8 887	11 408	10 871	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	31 985	237 720	354 724	508 172	719 561	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	29 820	233 671	343 704	489 420	697 492	..	..	..	..	..
5110 General taxes	15 806	166 557	250 470	383 002	552 643	..	..	..	..	..
5120 Taxes on specific goods and services	14 014	67 114	93 234	106 418	144 849	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	2 165	4 049	11 019	18 752	22 069	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	260	1 438	1 347	1 356	2 057	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	0	..	..	..	..	..
6200 Other	260	1 438	1 347	1 356	2 057	..	..	..	..	..
Total tax revenue	67 653	403 120	795 281	934 108	1 323 061	..	..	..	..	..

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	38 415	265 068	435 577	635 719	893 371	0	0	0	0	0
1100 Of individuals	35 269	265 068	435 577	635 719	893 371	..	..	..	..	..
1200 Corporate	3 146	0	0	0	0	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	..	..	..	..
2000 Social security contributions¹	0	0	0	0	0	25 756	186 992	151 019	224 129	315 412
2100 Employees	..	..	..	..	..	0	28 989	74 178	108 356	152 846
2200 Employers	..	..	..	..	..	24 203	154 154	74 438	112 589	159 496
2300 Self-employed or non-employed	..	..	..	..	..	1 553	3 849	2 403	3 183	3 070
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	0	0	0	15 935	22 427	0	0	0	0	0
4100 Recurrent taxes on immovable property	..	..	..	15 935	22 427	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	..	..	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	..	..	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	..	..	0	0	..	..	..	..	..
4500 Non-recurrent taxes	..	..	..	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	..	..	0	0	..	..	..	..	..
5000 Taxes on goods and services	149	786	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	119	732	0	0	0	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	119	732	0	0	0	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	30	54	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	38 564	265 854	435 577	651 654	915 797	25 756	186 992	151 019	224 129	315 412

.. Not available

The complete time series of tax revenue data for Sweden is available at: <https://data-explorer.oecd.org/s/3fv>

Note: Including taxes collected on behalf of the European Union.

1. From 1985, social security contributions are classified using the SNA definition of Social Security Funds, which means that a proportion of these payments are shown under the heading of Central Government. Prior to that year, all such payments were classified under the heading of Social Security.

Table 6.35. Switzerland, tax revenues by sub-sectors of government

Million CHF

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	3 422	10 468	16 341	26 841	32 548	7 756	19 408	26 544	34 657	42 956
1100 Of individuals	2 712	5 699	7 823	10 567	13 545	6 342	16 182	21 289	27 156	32 241
1200 Corporate	710	2 678	4 519	9 731	14 458	1 414	2 628	4 627	6 294	8 773
1300 Unallocable between 1100 and 1200	0	2 092	4 000	6 543	4 545	0	598	628	1 207	1 942
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	463	1 703	2 703	1 674	1 383	1 428	4 116	5 523	7 191	9 515
4100 Recurrent taxes on immovable property	0	0	0	0	0	60	162	230	349	450
4200 Recurrent taxes on net wealth	89	0	0	0	0	988	2 467	3 683	4 992	6 585
4300 Estate, inheritance and gift taxes	0	0	0	0	0	270	974	824	964	1 308
4400 Taxes on financial and capital transactions	374	1 703	2 703	1 674	1 383	110	103	157	177	234
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	411	629	709	937
5000 Taxes on goods and services	7 431	20 854	28 489	35 508	38 669	795	1 706	2 373	2 901	3 166
5100 Taxes on production, sale, transfer, etc	7 431	19 763	27 114	33 093	36 140	154	266	447	615	684
5110 General taxes	3 205	12 428	18 429	22 791	25 562	0	0	0	0	0
5120 Taxes on specific goods and services	4 226	7 335	8 685	10 302	10 578	154	236	410	594	667
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	29	37	20	17
5200 Taxes on use of goods and perform activities	0	1 092	1 375	2 415	2 529	641	1 440	1 927	2 286	2 481
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	69	0	19	23	230	449
6100 Paid solely by business	..	..	..	..	0	..	6	7	64	107
6200 Other	..	..	..	..	69	..	13	16	165	342
Total tax revenue	11 316	33 026	47 533	64 023	72 669	9 979	25 249	34 462	44 979	56 086
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	6 403	15 575	18 091	22 865	28 308	0	0	0	0	0
1100 Of individuals	5 398	13 340	15 326	18 651	22 115	..	..	..	..	..
1200 Corporate	1 005	1 624	2 316	3 407	4 445	..	..	..	..	..
1300 Unallocable between 1100 and 1200	0	611	450	806	1 748	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	8 111	28 019	32 332	44 285	53 663
2100 Employees	..	..	..	..	..	3 589	13 115	15 133	20 542	25 302
2200 Employers	..	..	..	..	..	3 618	13 126	15 146	20 574	25 306
2300 Self-employed or non-employed	..	..	..	..	..	840	1 778	2 053	3 169	3 055
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	64	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	1 068	2 614	3 251	4 275	5 650	0	0	0	0	0
4100 Recurrent taxes on immovable property	182	443	588	789	984	..	..	..	..	..
4200 Recurrent taxes on net wealth	809	1 873	2 393	3 104	4 172	..	..	..	..	..
4300 Estate, inheritance and gift taxes	27	89	79	124	108	..	..	..	..	..
4400 Taxes on financial and capital transactions	50	42	38	52	77	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	168	153	206	309	..	..	..	..	..
5000 Taxes on goods and services	22	97	78	132	271	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	17	55	26	63	88	..	..	..	..	..
5110 General taxes	0	0	0	0	0	..	..	..	..	..
5120 Taxes on specific goods and services	17	29	20	15	13	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	25	6	48	76	..	..	..	..	..
5200 Taxes on use of goods and perform activities	5	42	52	70	183	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	164	223	569	546	0	0	0	0	0
6100 Paid solely by business	..	49	67	277	301	..	..	..	..	..
6200 Other	..	115	156	292	246	..	..	..	..	..
Total tax revenue	7 493	18 451	21 643	27 841	34 776	8 111	28 019	32 332	44 285	53 663

.. Not available

The complete time series of tax revenue data for Switzerland is available at: <https://data-explorer.oecd.org/s/3fw>

Table 6.36. Türkiye, tax revenues by sub-sectors of government

Million TRY

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	433	30 324	104 699	1314 497	..	..	..	..	..
1100 Of individuals	..	330	20 458	75 426	614 111	..	..	..	..	..
1200 Corporate	..	103	9 866	29 272	700 385	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	..	..	..	..
2100 Employees
2200 Employers
2300 Self-employed or non-employed
2400 Unallocable between 2100, 2200 and 2300
3000 Taxes on payroll and workforce	..	0	0	0	0	..	..	..	..	..
4000 Taxes on property	..	49	3 626	20 211	134 633	..	..	..	..	..
4100 Recurrent taxes on immovable property	..	0	0	0	0	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	66	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	1	78	379	3 730	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	29	3 548	19 832	130 836	..	..	..	..	..
4500 Non-recurrent taxes	..	19	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	574	71 956	231 227	2497 878	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	..	567	69 266	222 702	2429 446	..	..	..	..	..
5110 General taxes	..	475	30 343	107 451	1286 707	..	..	..	..	..
5120 Taxes on specific goods and services	..	92	38 923	115 251	1142 739	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	8	2 691	8 526	68 431	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	259	4 181	3 779	27 895	..	..	..	..	..
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	259	4 181	3 779	27 895	..	..	..	..	..
Total tax revenue	..	1 316	110 088	359 915	3 974 902	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	..	63	4 011	14 445	165 866	..	0	0	0	0
1100 Of individuals	..	48	2 706	10 330	79 933	..	..	..	..	..
1200 Corporate	..	15	1 305	4 116	85 933	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	..	0	0	0	0	..	212	35 321	170 282	1631 425
2100 Employees	82	12 128	64 214	619 667
2200 Employers	110	16 132	95 067	924 155
2300 Self-employed or non-employed	19	7 061	11 001	87 603
2400 Unallocable between 2100, 2200 and 2300	0	0	0	0
3000 Taxes on payroll and workforce	..	0	0	0	0	..	0	0	0	0
4000 Taxes on property	..	4	1 627	8 371	49 298	..	0	0	0	0
4100 Recurrent taxes on immovable property	..	0	1 148	5 882	31 275	..	..	..	..	..
4200 Recurrent taxes on net wealth	..	0	0	0	9	..	..	..	..	..
4300 Estate, inheritance and gift taxes	..	0	10	56	507	..	..	..	..	..
4400 Taxes on financial and capital transactions	..	4	469	2 433	17 506	..	..	..	..	..
4500 Non-recurrent taxes	..	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	..	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	..	84	5 649	28 737	311 653	..	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	82	5 295	27 560	304 414	..	..	..	..	..
5110 General taxes	..	69	4 014	13 619	168 298	..	..	..	..	..
5120 Taxes on specific goods and services	..	13	1 281	13 940	136 116	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	1	354	1 177	7 239	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	0	0	0	0	..	..	..	..	..
6000 Other taxes	..	73	721	4 971	29 932	..	0	0	0	0
6100 Paid solely by business	..	0	0	0	0	..	..	..	..	..
6200 Other	..	73	721	4 971	29 932	..	..	..	..	..
Total tax revenue	..	224	12 008	56 525	556 749	..	212	35 321	170 282	1631 425

.. Not available

The complete time series of tax revenue data for Türkiye is available at: <https://data-explorer.oecd.org/s/3fx>

Table 6.37. United Kingdom, tax revenues by sub-sectors of government

Million GBP

	Central government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	16 716	92 147	177 168	212 727	377 468	..	..	..	..	..
1100 Of individuals	14 936	71 973	130 135	168 901	285 936	..	..	..	..	..
1200 Corporate	2 310	20 174	47 033	43 826	91 532	..	..	..	..	..
1300 Unallocable between 1100 and 1200	-530	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	-1	0	0	0	3 794	..	..	..	..	..
4000 Taxes on property	619	15 730	32 583	46 498	54 127	..	..	..	..	..
4100 Recurrent taxes on immovable property	44	12 369	19 523	28 265	30 289	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	307	1 441	3 150	4 442	7 525	..	..	..	..	..
4400 Taxes on financial and capital transactions	266	1 920	9 910	13 791	16 313	..	..	..	..	..
4500 Non-recurrent taxes	2	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	8 982	85 507	136 863	205 432	286 113	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	8 502	81 175	131 467	197 989	270 407	..	..	..	..	..
5110 General taxes	3 515	47 539	84 649	132 906	195 571	..	..	..	..	..
5120 Taxes on specific goods and services	4 987	33 636	46 818	65 083	74 836	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	698	4 332	5 396	7 443	15 706	..	..	..	..	..
5300 Unallocable between 5100 and 5200	-218	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	..	..	..	..	..
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	26 316	193 384	346 614	464 657	721 502	..	..	..	..	..
	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	0	0	0	0	0	0	0	0	0	0
1100 Of individuals	0	..	0	0	0	0	..	0	0	0
1200 Corporate	0	..	0	0	0	0	..	0	0	0
1300 Unallocable between 1100 and 1200	0	..	0	0	0	0	..	0	0	0
2000 Social security contributions	0	0	0	0	0	6 540	44 397	84 459	114 173	180 922
2100 Employees	..	..	..	..	..	2 562	18 646	35 159	44 488	66 152
2200 Employers	..	..	..	..	..	4 068	24 210	46 475	66 491	109 066
2300 Self-employed or non-employed	..	..	..	..	..	195	1 541	2 825	3 194	5 704
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	-285	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	4 127	9 303	21 255	29 901	45 550	0	0	0	0	0
4100 Recurrent taxes on immovable property	3 978	9 303	21 255	29 754	45 128	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	0	0	0	0	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	147	422	..	..	..	..	..
4600 Other recurrent taxes on property	149	0	0	0	0	..	..	..	..	..
5000 Taxes on goods and services	0	0	0	0	0	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	..	..	..	..	..	..	..	..	..	..
5110 General taxes	..	..	..	..	..	..	..	..	..	..
5120 Taxes on specific goods and services	..	..	..	..	..	..	..	..	..	..
5130 Unallocable between 5110 and 5120	..	..	..	..	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	..	..	..	..	..	..	..	..	..	..
5300 Unallocable between 5100 and 5200	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	4 127	9 303	21 255	29 901	45 550	6 540	44 397	84 459	114 173	180 922

.. Not available

The complete time series of tax revenue data for the United Kingdom is available at: <https://data-explorer.oecd.org/s/3fy>

Note: Including taxes collected on behalf of the European Union.

Table 6.38. United States, tax revenues by sub-sectors of government

Million USD

	Federal government					State/Regional				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	163 072	750 144	1 268 412	1 883 845	2 741 982	25 509	157 598	275 728	390 957	644 908
1100 Of individuals	122 386	594 213	948 921	1 554 757	2 296 878	..	128 429	226 576	343 101	493 792
1200 Corporate	40 686	155 931	319 490	329 088	445 104	..	29 169	49 152	47 855	151 116
1300 Unallocable between 1100 and 1200	0	0	0	0	0	..	0	0	0	0
2000 Social security contributions	0	0	0	0	0	0	0	0	0	0
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	1 774	3 827
4000 Taxes on property	4 613	14 948	24 989	20 191	34 902	3 284	16 880	28 808	29 193	44 987
4100 Recurrent taxes on immovable property	0	0	0	0	0	1 451	7 240	9 037	12 039	18 315
4200 Recurrent taxes on net wealth	0	0	0	0	0	0	0	0	0	0
4300 Estate, inheritance and gift taxes	4 611	14 948	24 989	20 191	34 902	1 418	5 061	5 322	5 115	7 431
4400 Taxes on financial and capital transactions	2	0	0	0	0	415	2 386	11 711	8 392	13 693
4500 Non-recurrent taxes	0	0	0	0	0	0	0	0	0	0
4600 Other recurrent taxes on property	0	0	0	0	0	0	2 193	2 738	3 647	5 548
5000 Taxes on goods and services	20 773	75 553	99 411	141 864	174 239	52 032	232 033	377 795	499 158	763 261
5100 Taxes on production, sale, transfer, etc	20 442	75 553	99 411	141 864	174 239	43 960	200 495	323 137	434 664	662 869
5110 General taxes	0	0	0	0	0	24 916	135 132	218 917	287 681	456 123
5120 Taxes on specific goods and services	20 442	75 553	99 411	141 864	174 239	19 044	65 363	104 220	146 984	206 746
5130 Unallocable between 5110 and 5120	0	0	0	0	0	0	0	0	0	0
5200 Taxes on use of goods and perform activities	331	0	0	0	0	8 072	31 538	54 658	64 494	100 393
5300 Unallocable between 5100 and 5200	0	0	0	0	0	0	0	0	0	0
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	188 458	840 645	1 392 812	2 045 901	2 951 123	80 825	406 511	682 331	921 083	1 456 983

	Local government					Social Security Funds				
	1975	1995	2005	2015	2023	1975	1995	2005	2015	2023
1000 Taxes on income, profits and capital gains	2 635	15 795	28 272	40 426	61 793	0	0	0	0	0
1100 Of individuals	..	13 308	22 481	32 220	49 445	..	..	..	..	..
1200 Corporate	..	2 487	5 791	8 206	12 348	..	..	..	..	..
1300 Unallocable between 1100 and 1200	..	0	0	0	0	..	..	..	..	..
2000 Social security contributions	0	0	0	0	0	85 039	510 476	831 410	1 125 493	1 670 315
2100 Employees	..	..	..	..	..	36 382	221 800	362 829	502 103	770 668
2200 Employers	..	..	..	..	..	45 241	261 805	423 936	561 936	813 209
2300 Self-employed or non-employed	..	..	..	..	..	3 416	26 871	44 645	61 454	86 438
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	0
3000 Taxes on payroll and workforce	0	0	0	0	0	0	0	0	0	0
4000 Taxes on property	50 040	197 392	359 344	488 579	725 913	0	0	0	0	0
4100 Recurrent taxes on immovable property	50 040	195 339	342 203	477 293	710 033	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	30	114	243	403	..	..	..	..	..
4400 Taxes on financial and capital transactions	0	50	13 570	6 223	8 305	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	1 973	3 457	4 821	7 172	..	..	..	..	..
5000 Taxes on goods and services	8 389	57 507	108 696	151 229	239 765	0	0	0	0	0
5100 Taxes on production, sale, transfer, etc	6 518	42 269	76 976	118 436	181 605	..	..	..	..	..
5110 General taxes	4 322	29 316	53 842	85 569	137 827	..	..	..	..	..
5120 Taxes on specific goods and services	2 196	12 953	23 134	32 867	43 778	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	0	..	..	..	..	..
5200 Taxes on use of goods and perform activities	1 871	15 238	31 720	32 793	58 160	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	0	..	..	..	..	..
6000 Other taxes	0	0	0	0	0	0	0	0	0	0
6100 Paid solely by business	..	..	..	..	..	..	..	..	..	..
6200 Other	..	..	..	..	..	..	..	..	..	..
Total tax revenue	61 064	270 695	496 313	680 234	1 027 472	85 039	510 476	831 410	1 125 493	1 670 315

.. Not available

The complete time series of tax revenue data for United States is available at: <https://data-explorer.oecd.org/s/3fz>

Annex A.

The OECD classification of taxes and interpretative guide

A.1 The OECD Classification of Taxes

OECD Interpretative Guide tax codes and classifications

1000	Taxes on income, profits and capital gains of individuals and corporations		
	1100	Taxes on income, profits and capital gains of individuals	
		1110	Taxes on income and profits of individuals
		1120	Taxes on capital gains of individuals
	1200	Corporate taxes on income, profits and capital gains of corporations	
		1210	Taxes on income and profits of corporations
		1220	Taxes on capital gains of corporations
	1300	Unallocable between taxes on income, profits and capital gains of individuals and corporations	
2000	Social security contributions (SSC)		
	2100	Social security contributions (SSC) by employees	
		2110	Social security contributions (SSC) by employees, payroll basis
		2120	Social security contributions (SSC) by employees, income tax basis
	2200	Social security contributions (SSC) by employers	
		2210	Social security contributions (SSC) by employers, payroll basis
		2220	Social security contributions (SSC) by employers, income tax basis
	2300	Social security contributions (SSC) by self-employed or non-employed	
		2310	Social security contributions (SSC) by self-employed or non-employed, payroll basis
		2320	Social security contributions (SSC) by self-employed or non-employed, income tax basis
	2400	Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed	
		2410	Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, payroll basis
		2420	Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed, income tax basis
3000	Taxes on payroll and workforce		

4000	Taxes on property		
	4100	Recurrent taxes on immovable property	
		4110	Recurrent taxes on immovable property of households
		4120	Recurrent taxes on immovable property paid by agents other than households
	4200	Recurrent taxes on net wealth	
		4210	Recurrent taxes on net wealth of individuals
		4220	Recurrent taxes on net wealth of corporations
	4300	Estate, inheritance and gift taxes	
		4310	Estate and inheritance taxes
		4320	Gift taxes
	4400	Taxes on financial and capital transactions	
	4500	Other non-recurrent taxes on property	
		4510	Other non-recurrent taxes on property on net wealth
		4520	Other non-recurrent taxes on property other than on net wealth
	4600	Other recurrent taxes on property	
5000	Taxes on goods and services		
	5100	Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services	
		5110	General taxes on goods and services
			5111 Value added taxes (VAT)
			5112 Sales taxes
			5113 Turnover and other general taxes on goods and services
		5120	Taxes on specific goods and services
			5121 Excises
			5122 Profits of fiscal monopolies
			5123 Customs and other import duties

			5124	Taxes on exports
			5125	Taxes on investment goods
			5126	Taxes on specific services
			5127	Other taxes on international trade and transactions
			5128	Other taxes on specific goods and services
		5130	Unallocable between general taxes and taxes on specific goods and services	
	5200	Taxes on use of goods, or on permission to use goods or perform activities		
		5210	Recurrent taxes on use of goods, or on permission to use goods or perform activities	
			5211	Recurrent taxes on motor vehicles, paid by households
			5212	Recurrent taxes on motor vehicles, paid by others
			5213	Recurrent taxes on use of goods, or on permission to use goods or perform activities, other than motor vehicles
		5220	Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities	
	5300	Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities		
6000	Other taxes			
	6100	Other taxes paid solely by business		
	6200	Other taxes paid by other than business, or unidentifiable		

A.2 Coverage

General criteria

1. In the OECD classification, the term “taxes” is confined to compulsory unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.
2. The term “tax” does not include fines, penalties and compulsory loans paid to government. Borderline cases between tax and non-tax revenues in relation to certain fees and charges are discussed in §12–15.
3. General government consists of the central administration, agencies whose operations are under its effective control, state and local governments and their administrations, certain social security schemes and autonomous governmental entities, excluding public enterprises. This definition of government follows that of the 2008 *System of National Accounts* (SNA).¹ In that publication, the general government sector and its sub-sectors are defined in Chapter 4, paragraphs 4.117 to 4.165.
4. Extra-budgetary units are part of the general government system. These are general government entities with individual budgets that are not fully covered by the main or general budget. These entities operate under the authority or control of a central, state, or local government. Extra-budgetary entities may have their own revenue sources, which may be supplemented by grants (transfers) from the general budget or from other sources. Even though their budgets may be subject to approval by the legislature, similar to that of budgetary accounts, they have discretion over the volume and composition of their spending. Such entities may be established to carry out specific government functions, such as road construction, or the nonmarket production of health or education services. Budgetary arrangements vary widely across countries, and various terms are used to describe these entities, but they are often referred to as “extra-budgetary funds” or “decentralised agencies.”
5. Compulsory, unrequited payments collected by national governments and paid to supranational authorities are also included as taxes under the definition in paragraph 1. Taxes that are collected by national governments and paid to a supranational authority are included as tax revenues at the level of the supranational authority in the SNA2008 (paragraphs 22.60–61, 22.88 and 22.99 refer) and the ESA2010 (paragraph 20.165 refers). In Revenue Statistics, these taxes include customs duties, contributions to the EU Single Resolution Fund, and any other taxes collected by EU member states on behalf of the European Union. They are included in the tax revenue amounts in the country tables (Chapter 5) of the country in which they are collected and are attributed to the supranational level of government (see §102).
6. In countries where the church forms part of general government, church taxes are included, provided they meet the criteria set out in §1 above. As the data refer to receipts of general government and to supranational authorities, levies paid to non-government bodies, welfare agencies or social insurance schemes outside general government, trade unions or trade associations, even where such levies are compulsory, are excluded. Compulsory payments to general government earmarked for such bodies are, however, included, provided that the government is not simply acting in an agency capacity.² Profits from fiscal monopolies are distinguished from those of other public enterprises and are treated as taxes because they reflect the exercise of the taxing power of the state by the use of monopoly powers (see §66–68), as are profits received by the government from the purchase and sale of foreign exchange at different rates (see §76).
7. Taxes paid by governments (e.g., social security contributions and payroll taxes paid by governments in their capacity as an employer, consumption taxes on their purchases or taxes on their property) are not excluded from the data provided. However, where it is possible to identify the amounts of revenue involved,³ they are shown in Table 5.40 of this Report.

8. The relationship between this classification and that of the System of National Accounts (SNA) is set out in Sections A.9 and A.11 below. Because of the differences between the two classifications, the data shown in national accounts are sometimes calculated or classified differently from the practice set out in this guide. These and other differences are mentioned where appropriate (e.g., in §31 below) but it is not possible to refer to all of them. There may also be some differences between this classification and that employed domestically by certain national administrations (e.g., see §13 below), so that OECD and national statistics data may not always be consistent: any such differences, however, are likely to be very slight in terms of amounts of revenues involved.

Social security contributions

9. Compulsory social security contributions, as defined in §40, and paid to general government, are treated here as tax revenues. They may, however, differ from other taxes in that the receipt of social security benefits depends, in most countries, upon appropriate contributions having been made, although the size of the benefits is not necessarily related to the amount of the contributions. Better comparability between countries is obtained by treating social security contributions as taxes, but they are listed under a separate heading so that they can be distinguished in any analysis.

10. The strict dividing line between tax revenues (compulsory unrequited payments to general government or a supranational authority) and non-tax compulsory payments (NTCPs) (payments that are either required or made to other institutions) is clearly defined. However, within the range of different compulsory payments to governments existing across countries, it is not always straightforward in practice to decide whether specific payments are either taxes or NTCPs. For example, compulsory pension savings that are controlled by general government and that accumulate on an individual account earning a market return or a rate that compensates for inflation would at first sight be categorised as NTCPs as opposed to taxes. However, even these payments might still be ‘unrequited’ and therefore classify as taxes instead of NTCPs (for example if these pension savings are not paid out when the taxpayer dies before reaching the pension age and the funds are then used to provide a minimum pension to all taxpayers that are insured). These issues result in the social security revenue figures reported for most countries being based on the premise that all types of compulsory payments to general government are judged to some extent to have a re-distributional element. It should be noted that this conclusion is based on a typically broad interpretation of the term ‘unrequited’ in the tax definition.

11. Social security contributions which are either voluntary or not payable to general government (see §1) are not treated as taxes, though in some countries, as indicated in the country footnotes, there are difficulties in completely eliminating voluntary contributions and certain compulsory payments to the private sector from the revenue figures. Imputed social security contributions are also not treated as taxes.

Fees, user charges and licence fees

12. Apart from vehicle licence fees, which are universally regarded as taxes, it is not easy to distinguish between those fees and user charges which are to be treated as taxes and those which are not, since, whilst a fee or charge is levied in connection with a specific service or activity, the strength of the link between the fee and the service provided may vary considerably, as may the relation between the amount of the fee and the cost of providing the service. Where the recipient of a service pays a fee clearly related to the cost of providing the service, the levy may be regarded as required and under the definition of §1 would not be considered as a tax. In the following cases, however, a levy could be considered as ‘unrequited’:

- a) where the charge greatly exceeds the cost of providing the service;
- b) where the payer of the levy is not the receiver of the benefit (e.g., a fee collected from slaughterhouses to finance a service which is provided to farmers);

- c) where government is not providing a specific service in return for the levy which it receives even though a licence may be issued to the payer (e.g., where the government grants a hunting, fishing or shooting licence which is not accompanied by the right to use a specific area of government land);
- d) where benefits are received only by those paying the levy but the benefits received by each individual are not necessarily in proportion to his payments (e.g., a milk marketing levy paid by dairy farmers and used to promote the consumption of milk).
- e) where the payer of the levy cannot opt out from making payments when not using the service (e.g. public broadcast fees where the payer is obliged to pay the levy even if not consuming public broadcast service).

13. In marginal cases, however, the application of the criteria set out in §1 can be particularly difficult. The solution adopted — given the desirability of international uniformity and the relatively small amounts of revenue usually involved — is to follow the predominant practice among tax administrations rather than to allow each country to adopt its own view as to whether such levies are regarded as taxes or as non-tax revenue.⁴

14. A list of the main fees and charges in question and their normal⁵ treatment in this publication is as follows:

Non-tax revenues:	court fees; driving licence fees; harbour fees; passport fees
Taxes within heading 5200	permission to perform such activities as distributing films; hunting, fishing and shooting; providing entertainment or gambling facilities; selling alcohol or tobacco; permission to own dogs or to use or own motor vehicles or guns; severance taxes

15. In practice, it may not always be possible to isolate tax receipts from non-tax revenue receipts when they are recorded together. If it is estimated that the bulk of the receipts derive from non-tax revenues, the whole amount involved is treated as a non-tax revenue; otherwise, such government receipts are included and classified according to the rules provided in §33 below.

Royalties

16. The ownership of subsoil assets in the form of deposits of minerals or fossil fuels (coal, oil, or natural gas) depends upon the way in which property rights are defined by law and also on international agreements in the case of deposits below international waters. In some cases, either the ground below which the mineral deposits are located, the deposits themselves or both may belong to a local or central government unit.

17. In such cases, these general government units may grant leases to other institutional units that permit them to extract these deposits over a specified period of time in return for a payment or series of payments. These payments are often described as ‘royalties’ but they are essentially rent that accrues to owners of natural resources in return for putting these assets at the disposal of other units for specified periods of time. The rent may take the form of periodic payments of fixed amounts, irrespective of the rate of extraction, or, more commonly, they may be a function of the quantity, volume, or value of the asset extracted. Enterprises engaged in exploration on government land may make payments to general government units in exchange for the right to undertake test drilling or otherwise investigate the existence and location of subsoil assets. Such payments are also recorded as rents even though no extraction may take place. These payments are therefore classified as non-tax revenues.

18. The same principles apply when other institutional units are granted leases that permit them to fell timber in natural forests on land owned by general government units. These payments are also classified as non-tax revenues.

19. These rents or royalties paid to general government should not be confused with taxes on income and profits, severance taxes, business licenses, or other taxes. If the payments are levied on the profits from the extraction activity, then they should be classified as taxes on incomes, profits and gains (1000). In addition, any severance payments that are imposed on the extraction of minerals and fossil fuels from reserves owned privately or by another government should be classified as taxes. Payments related to the gross value of production should be classified as other taxes on goods and services (5128). Payments for a license or permit to conduct extraction operations should be classified as taxes on use of goods and on permission to use goods or perform activities (5213).

Fines and penalties

20. In principle, fines and penalties charged on overdue taxes or penalties imposed for the attempted evasion of taxes should not be recorded as tax revenues. However, it may not be possible to separate payments of fines or other penalties from the revenues from the taxes to which they relate. In this case, the fines and penalties relating to a particular tax are recorded together with the revenues from that tax and fines and penalties paid with revenue from unidentifiable taxes are classified as other taxes in Category 6000. Fines not relating to tax offences (e.g., for parking offences), or not identifiable as relating to tax offences, are also not treated as tax revenues.

A.3 Basis of reporting

Accrual or cash reporting

21. The data reported in the *Revenue Statistics* publications for recent years are predominantly recorded on an accrual basis for OECD countries, i.e. recorded at the time that the tax liability was created. Further information is provided in the footnotes to the country table in Chapter 5 of the Report.

22. However, data for earlier years and for non-OECD countries are still predominantly recorded on a cash basis, i.e. at the time at which the payment was received by government. Thus, for example, taxes withheld by employers in one year but paid to the government in the following year and taxes due in one year but actually paid in the following year are both included in the receipts of the second year. Corrective transactions, such as refunds, repayments and drawbacks, are deducted from gross revenues of the period in which they are made.

23. Data on tax revenues are recorded without offsets for the administrative expenses connected with tax collection. Similarly, where the proceeds of tax are used to subsidise particular members of the community, the subsidy is not deducted from the yield of the tax, though the tax may be shown net of subsidies in the national records of some countries.

24. As regards fiscal monopolies (heading 5122), only the amount actually transferred to the government is included in government revenues. However, if any expenditures of fiscal monopolies are considered to be government expenditures (e.g., social expenditures undertaken by fiscal monopolies at the direction of the government) they are added back for the purpose of arriving at tax revenue figures (see §66 below).

The distinction between tax and expenditure provisions⁶

25. Because this publication is concerned only with the revenue side of government operations, no account being taken of the expenditure side, a distinction has to be made between tax and expenditure provisions. Normally there is no difficulty in making this distinction as expenditures are made outside the tax system and the tax accounts and under legislation separate from the tax legislation. In borderline cases, cash flow is used to distinguish between tax provisions and expenditure provisions. Insofar as a provision

affects the flow of tax payments from the taxpayer to the government, it is regarded as a tax provision and is taken into account in the data shown in this publication. A provision which does not affect this flow is seen as an expenditure provision and is disregarded in the data recorded in this publication.

26. Tax allowances, exemptions and deductions against the tax base clearly affect the amount of tax paid to the government and are therefore considered as tax provisions. At the other extreme, those subsidies which cannot be offset against tax liability and which are clearly not connected with the assessment process, do not reduce tax revenues as recorded in this publication. Tax credits are amounts deductible from tax payable (as distinct from deductions from the tax base). Two types of tax credits are distinguished, those (referred to here as wastable tax credits) which are limited to the amount of the tax liability and therefore cannot give rise to a payment by the authorities to the taxpayer, and those (referred to as non-wastable tax credits) which are not so limited, so that the excess of the credit over the tax liability can be paid to the taxpayer.⁷ A wastable tax credit, like a tax allowance, clearly affects the amount of tax paid to the government, and is therefore considered as a tax provision. The practice followed for non-wastable tax credits⁸ is to distinguish between the 'tax expenditure component',⁹ which is that portion of the credit that is used to reduce or eliminate a taxpayer's liability, and the 'transfer component', which is the portion that exceeds the taxpayer's liability and is paid to that taxpayer. Reported tax revenues should be reduced by the amount of the tax expenditure component but not by the amount of the transfer component. In addition, the amounts of the tax expenditure and transfer components should be reported as memorandum items in the country tables. Countries that are unable to distinguish between the tax expenditure and transfer components should indicate whether or not the tax revenues have been reduced by the total of these components, and provide any available estimates of the amounts of the two components. Further information is given in Chapter 1 of the Report, which illustrates the effect of alternative treatments of non-wastable tax credits on tax to GDP.

Calendar and fiscal years

27. National authorities whose fiscal years do not correspond to the calendar year show data, where possible, on a calendar year basis to permit maximum comparability with the data of other countries. There remain a few countries where data refer to fiscal years. For these the GDP data used in the comparative tables also correspond to the fiscal years.

A.4 General classification criteria

The main classification criteria

28. The classification of receipts among the main headings (1000, 2000, 3000, 4000, 5000 and 6000) is generally governed by the base on which the tax is levied: 1000 income, profits and capital gains; 2000 and 3000 earnings, payroll or number of employees; 4000 property; 5000 goods and services; 6000 multiple bases, other bases or unidentifiable bases. Where a tax is calculated on more than one base, the receipts are, where possible, split among the various headings (see §33 and §84). The headings 4000 and 5000 cover not only taxes where the tax base is the property, goods or services themselves but also certain related taxes. Thus, taxes on the transfer of property are included in 4400¹⁰ and taxes on the use of goods or on permission to perform activities in 5200. In headings 4000 and 5000 a distinction is made in certain sub-headings between recurrent and non-recurrent taxes: recurrent taxes are defined as those levied at regular intervals (usually annually) and non-recurrent taxes are levied once and for all (see also §48 to §51, §54, §55 and §81 for particular applications of this distinction).

29. Earmarking of a tax for specific purposes does not affect the classification of tax receipts. However, as explained in §40 on the classification of social security contributions, the conferment of an entitlement to social benefits is crucial to the definition of the 2000 main heading.

30. The way that a tax is levied or collected (e.g., by use of stamps) does not affect classification.

Classification of taxpayers

31. In certain sub-headings, distinctions are made between different categories of taxpayers. These distinctions vary from tax to tax:

a) Between individuals and corporations in relation to income and net wealth taxes

The basic distinction is that corporation income taxes, as distinct from individual income taxes, are levied on the corporation as an entity, not on the individuals who own it, and without regard to the personal circumstances of these individuals. The same distinction applies to net wealth taxes on corporations and those on individuals. Taxes paid on the profits of partnerships and the income of institutions, such as life insurance or pension funds, are classified according to the same rule. They are classified as corporate taxes (1200) if they are charged on the partnership or institution as an entity without regard to the personal circumstances of the owners. Otherwise, they are treated as individual taxes (1100). Usually, there is different legislation for the corporation taxes and for the individual taxes.¹¹ The distinction made here between individuals and corporations does not follow the sector classification between households, enterprises, and so on of the System of National Accounts for income and outlay accounts. The SNA classification requires certain unincorporated businesses¹² to be excluded from the household sector and included with non-financial enterprises and financial institutions. The tax on the profits of these businesses, however, cannot always be separated from the tax on the other income of their owners, or can be separated only on an arbitrary basis. No attempt at this separation is made here and the whole of the individual income tax is shown together without regard to the nature of the income chargeable.

b) Between households and others in relation to taxes on immovable property

Here the distinction is that adopted by the SNA for the production and consumption expenditure accounts. The distinction is between households as consumers (i.e. excluding non-incorporated business) on the one hand and producers on the other hand. However, taxes on dwellings occupied by households, whether paid by owner-occupiers, tenants or landlords, are classified under households. This follows the common distinction made between taxes on domestic property versus taxes on business property. Some countries are not, however, in a position to make this distinction.

c) Between households and others in relation to motor vehicle licences

Here the distinction is between households as consumers on the one hand and producers on the other, as in the production and consumption expenditure accounts of the SNA.

d) Between business and others in relation to the residual taxes (6000)

The distinction is the same as in c) above between producers on the one hand and households as consumers on the other hand. Taxes which are included under the heading 6000 because they involve more than one tax base or because the tax base does not fall within any of the previous categories but which are identifiable as levyable only on producers and not on households are included under 'business'. The rest of the taxes which are included under the heading 6000 are shown as 'other' or non-identified.

Surcharges

32. Receipts from surcharges in respect of particular taxes are usually classified with the receipts from the relevant tax whether or not the surcharge is temporary. If, however, the surcharge has a characteristic which would render it classifiable in a different heading of the OECD list, receipts from the surcharge are classified under that heading separately from the relevant tax.

Unidentifiable tax receipts and residual sub-headings

33. A number of cases arise where taxes cannot be identified as belonging entirely to a heading or sub-heading of the OECD classification and the following practices are applied in such cases:

- a) The heading is known, but it is not known how receipts should be allocated between sub-headings: receipts are classified in the appropriate residual sub-heading (1300, 2400, 4520, 4600, 5128, 5130, 5300 or 6200).
- b) It is known that the bulk of receipts from a group of taxes (usually local taxes) is derived from taxes within a particular heading or sub-heading, but some of the taxes in the group whose amount cannot be precisely ascertained may be classifiable in other headings or sub-headings: receipts are shown in the heading or sub-heading under which most of the receipts fall.
- c) Neither the heading nor sub-heading of a tax (usually local) can be identified: the tax is classified in 6200 unless it is known that it is a tax on business in which case it is classified in 6100.

A.5 Commentaries on items of the list

1000 — Taxes on income, profits and capital gains

34. This heading covers taxes levied on the net income or profits (i.e. gross income minus allowable tax reliefs) of individuals and enterprises. Also covered are taxes levied on the capital gains of individuals and enterprises, and gains from gambling.

35. Included in the heading are:

- a) taxes levied predominantly on income or profits, though partially on other bases. Taxes on various bases which are not predominantly income or profits are classified according to the principles laid down in §33 and §84;
- b) taxes on property, which are levied on a presumed or estimated income as part of an income tax (see also §48(a), (c) and (d));
- c) compulsory payments to social security fund contributions that are levied on income but do not confer an entitlement to social benefits. When such contributions do confer an entitlement to social benefits, they are included in heading 2000 (see §40);
- d) receipts from integrated scheduler income tax systems are classified as a whole in this heading, even though certain of the scheduler taxes may be based upon gross income and may not take into account the personal circumstances of the taxpayer.

36. The main subdivision of this heading is between levies on individuals (1100) and those on corporate enterprises (1200). Under each subdivision a distinction is made between taxes on income and profits (1110 and 1210), and taxes on capital gains (1120 and 1220). If certain receipts cannot be identified as appropriate to either 1100 or 1200, or if in practice this distinction cannot be made (e.g., because there are no reliable data on the recipients of payments from which withholding taxes are deducted) they are classified in 1300 as not-allocable.

Treatment of credits under imputation systems

37. Under imputation systems of corporate income tax, a company's shareholders are wholly or partly relieved of their liability to income tax on dividends paid by the company out of income or profits liable to corporate income tax. In countries with such systems,¹³ part of the tax on the company's profits is available

to provide relief against the shareholders' own tax liability. The relief to the shareholder takes the form of a tax credit, the amount of which may be less than, equal to, or more than the shareholder's overall tax liability. If the tax credit exceeds this tax liability the excess may be payable to the shareholder. As this type of tax credit is an integral part of the imputation system of corporate income tax, any payment to the shareholders is treated as a repayment of tax and not as expenditure (compare the treatment of other tax credits described in §26).

38. As the tax credit under imputation systems (even when exceeding tax liability) is to be regarded as a tax provision, the question arises whether it should be deducted from individual income tax receipts (1110) or corporate income tax receipts (1210). In this Report, the full amount of corporate income tax paid is shown under 1210 and no imputed tax is included under 1110. Thus, the full amount of the credit reduces the amount of 1110 whether the credit results in a reduction of personal income tax liability or whether an actual refund is made because the credit exceeds the income tax liability. (Where, however, such tax credits are deducted from corporation tax in respect of dividends paid to corporations the amounts are deducted from the receipts of 1210).

1120 and 1220 — Taxes on capital gains

39. These sub-headings comprise taxes imposed on capital gains, 1120 covering those levied on the gains of individuals and 1220 those levied on the gains of corporate enterprises, where receipts from such taxes can be separately identified. In many countries, this is not the case and the receipts from such taxes are then classified with those from the income tax. Heading 1120 also includes taxes on gains from gambling.

2000 — Social security contributions

40. Classified here are all compulsory payments to general government that confer an entitlement to receive a (contingent) future social benefit. Such payments are usually earmarked to finance social benefits and are often paid to institutions of general government that provide such benefits. However, such earmarking is not part of the definition of social security contributions and is not required for a tax to be classified here. However, conferment of an entitlement is required for a tax to be classified under this heading. So, levies on income or payroll that are earmarked for social security funds but do not confer an entitlement to benefit are excluded from this heading and shown under personal income taxes (1100) or taxes on payroll and workforce (3000). Taxes on other bases, such as goods and services, which are earmarked for social security benefits are not shown here but are classified according to their respective bases because they generally confer no entitlement to social security benefits.

41. Contributions for the following types of social security benefits would, *inter alia*, be included: unemployment insurance benefits and supplements, accident, injury and sickness benefits, old-age, disability and survivors' pensions, family allowances, reimbursements for medical and hospital expenses or provision of hospital or medical services. Contributions may be levied on both employees and employers.

42. Contributions may be based on earnings or payroll ('on a payroll basis') or on net income after deductions and exemptions for personal circumstances ('on an income tax basis'), and the revenues from the two bases should be separately identified if possible. However, where contributions to a general social security scheme are on a payroll basis, but the contributions of particular groups (such as the self-employed) cannot be assessed on this basis and net income is used as a proxy for gross earnings, the receipts may still be classified as being on a payroll basis. In principle, this heading excludes voluntary contributions paid to social security schemes. When separately identifiable these are shown in the memorandum item on the financing of social security benefits. In practice, however, they cannot always be separately identified from compulsory contributions, in which case they are included in this heading.

43. Contributions to social insurance schemes which are not institutions of general government and to other types of insurance schemes, provident funds, pension funds, friendly societies or other saving schemes are not considered as social security contributions. Provident funds are arrangements under which the contributions of each employee and of the corresponding employer on his/her behalf are kept in a separate account earning interest and withdrawable under specific circumstances. Pension funds are separately organised schemes negotiated between employees and employers and carry provisions for different contributions and benefits, sometimes more directly tied to salary levels and length of service than under social security schemes. When contributions to these schemes are compulsory or quasi-compulsory (e.g., by virtue of agreement with professional and union organisations) they are shown in the memorandum item (refer to Table 5.39 of the Report).

44. Contributions by government employees and by governments in respect of their employees, to social security schemes classified within general government are included in this heading. Contributions to separate schemes for government employees, which can be regarded as replacing general social security schemes, are also regarded as taxes.¹⁴ Where, however, a separate scheme is not seen as replacing a general scheme and has been negotiated between the government, in its role as an employer, and its employees, it is not regarded as social security and contributions to it are not regarded as taxes, even though the scheme may have been established by legislation.

45. This heading excludes 'imputed' contributions, which correspond to social benefits paid directly by employers to their employees or former employees or to their representatives (e.g., when employers are legally obliged to pay sickness benefits for a certain period).

46. Contributions are divided into those of employees (2100), employers (2200), and self-employed or non-employed (2300), and then further sub-divided according to the basis on which they are levied. Employees are defined for this purpose as all persons engaged in activities of business units, government bodies, private non-profit institutions, or other paid employment, except the proprietors and their unpaid family members in the case of unincorporated businesses. Members of the armed forces are included, irrespective of the duration and type of their service, if they contribute to social security schemes. The contributions of employers are defined as their payments on account of their employees to social security schemes. Where employees or employers are required to continue the payment of social security contributions when the employee becomes unemployed these contributions, data permitting, are shown in 2100 and 2200 respectively. Accordingly, the sub-heading 2300 is confined to contributions paid by the self-employed and by those outside of the labour force (e.g., disabled or retired individuals).

3000 — Taxes on payroll and workforce

47. These consist of taxes payable by enterprises assessed either as a proportion of the wages or salaries paid or as a fixed amount per person employed. They do not include compulsory social security contributions paid by employers or any taxes paid by employees themselves out of their wages or salaries

4000 — Taxes on property

48. This heading covers recurrent and non-recurrent taxes on the use, ownership or transfer of property. These include taxes on immovable property or net wealth, taxes on the change of ownership of property through inheritance or gift and taxes on financial and capital transactions. The following kinds of tax are excluded from this heading:

- a) taxes on capital gains resulting from the sale of a property (1120 or 1220);
- b) taxes on the use of goods or on permission to use goods or perform activities (5200); see §78;

- c) taxes on immovable property levied on the basis of a presumed net income which take into account the personal circumstances of the taxpayer. They are classified as income taxes along with taxes on income and capital gains derived from property (1100);
- d) taxes on the use of property for residence, where the tax is payable by either proprietor or tenant and the amount payable is a function of the user's personal circumstances (pay, dependants, and so on). They are classified as taxes on income (1100);
- e) taxes on building in excess of permitted maximum density, taxes on the enlargement, construction or alteration of certain buildings beyond a permitted value and taxes on building construction. They are classified as taxes on permission to perform activities (5200);
- f) taxes on the use of one's own property for special trading purposes like selling alcohol, tobacco, meat or for exploitation of land resources (e.g., United States severance taxes). They are classified as taxes on permission to perform activities (5200).

4100 — Recurrent taxes on immovable property

49. This sub-heading covers taxes levied regularly in respect of the use or ownership of immovable property.

- these taxes are levied on land and buildings;
- they can be in the form of a percentage of an assessed property value based on a national rental income, sales price, or capitalised yield; or in terms of other characteristics of real property, (for example size or location) from which a presumed rent or capital value can be derived.
- such taxes can be levied on proprietors, tenants, or both. They can also be paid by one level of government to another level of government in respect of property under the jurisdiction of the latter.
- debts are not taken into account in the assessment of these taxes, and they differ from taxes on net wealth in this respect.

50. Taxes on immovable property are further sub-divided into those paid by households (4110) and those paid by other entities (4120), according to the criteria set out in §31(b) above.

4200 — Recurrent taxes on net wealth

51. This sub-heading covers taxes levied regularly (in most cases annually) on net wealth, i.e. taxes on a wide range of movable and immovable property, net of debt. It is sub-divided into taxes paid by individuals (4210) and taxes paid by corporate enterprises (4220) according to the criteria set out in §31(a) above. If separate figures exist for receipts paid by institutions, the tax payments involved are added to those paid by corporations.

4300 — Estate, inheritance and gift taxes

52. This sub-heading is divided into taxes on estates and inheritances (4310) and taxes on gifts (4320).¹⁵ Estate taxes are charged on the amount of the total estate whereas inheritance taxes are charged on the shares of the individual recipients; in addition the latter may take into account the relationship of the individual recipients to the deceased.

4400 — Taxes on financial and capital transactions

53. This sub-heading comprises, *inter alia*, taxes on the issue, transfer, purchase and sale of non-financial and financial assets (including foreign exchange or securities), taxes on cheques and other forms of payment, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. The heading does not include:

- a) taxes on the use of goods or property or permission to perform certain activities (5200);
- b) fees paid to cover court charges, charges for birth, marriage or death certificates, which are normally regarded as non-tax revenues (see §12);
- c) taxes on capital gains (1000);
- d) recurrent taxes on immovable property (4100);
- e) recurrent taxes on net wealth (4200);
- f) once-and-for-all levies on property or wealth (4500);
- g) stamp taxes not related to financial and capital transactions
 - i. Stamp taxes on the sale of specific products, such as alcoholic beverages or tobacco (5121);
 - ii. Stamp taxes restricted by law to imported products (5123) or to exported products (5124); or
 - iii. Stamp taxes not falling exclusively on a single category of transaction (6000).

4500 — Other non-recurrent taxes on property

54. This sub-heading covers once-and-for-all, as distinct from recurrent, levies on property. It is divided into taxes on net wealth (4510) and other non-recurrent taxes on property (4520). Heading 4510 would include taxes levied to meet emergency expenditures, or for redistribution purposes. Heading 4520 would cover taxes levied to take account of increases in land value due to permission given to develop or provision of additional local facilities by general government, any taxes on the revaluation of capital and once-and-for-all taxes on particular items of property.

4600 — Other recurrent taxes on property

55. These rarely exist in OECD member countries, but the heading would include taxes on goods such as cattle, jewellery, windows, and other external signs of wealth.

5000 — Taxes on goods and services

56. All taxes and duties levied on the production, extraction, sale, transfer, leasing or delivery of goods, and the rendering of services (5100), or in respect of the use of goods or permission to use goods or to perform activities (5200) are included here. The heading thus covers:

- a) multi-stage cumulative taxes;
- b) general sales taxes — whether levied at manufacture/production, wholesale or retail level;
- c) value-added taxes;
- d) excises;
- e) taxes levied on the import and export of goods;
- f) taxes levied in respect of the use of goods and taxes on permission to use goods, or perform certain activities;
- g) taxes on the extraction, processing or production of minerals and other products.

57. Borderline cases between this heading and heading 4000 (taxes on property) and 6100 (other taxes on business) are referred to in §48, §53 and §80. Residual sub-headings (5300) and (5130) cover tax receipts which cannot be allocated between 5100 and 5200 and between 5110 and 5120, respectively; see §33.

5100 — Taxes on the production, sale, transfer, leasing and delivery of goods and rendering of services

58. This sub-heading consists of all taxes, levied on transactions in goods and services on the basis of their intrinsic characteristics (e.g., value, weight of tobacco, strength of alcohol, and so on) as distinct from taxes imposed on the use of goods, or permission to use goods or perform activities, which fall under 5200.

5110 — General taxes on goods and services

59. This sub-heading includes all taxes, other than import and export duties (5123 and 5124), levied on the production, leasing, transfer, delivery or sales of a wide range of goods and/or the rendering of a wide range of services, irrespective of whether they are domestically produced or imported and irrespective of the stage of production or distribution at which they are levied. It thus covers value-added taxes, sales taxes and multi-stage cumulative taxes. Receipts from border adjustments in respect of such taxes when goods are imported are added to gross receipts for this category, and repayments of such taxes when goods are exported are deducted. These taxes are subdivided into 5111 value-added taxes, 5112 sales taxes, 5113 turnover and other general taxes on goods and services.

60. Borderline cases arise between this heading and taxes on specific goods (5120) when taxes are levied on a large number of goods, for example, the United Kingdom purchase tax (repealed in 1973) and the Japanese commodity tax (repealed in 1988). In conformity with national views, the former United Kingdom purchase tax is classified as a general tax (5112) and the former Japanese commodity tax as excises (5121).

5111 — Value-added taxes

61. All general consumption taxes charged on value-added are classified in this sub-heading, irrespective of the method of deduction and the stages at which the taxes are levied. In practice, all OECD countries with value-added taxes normally allow immediate deduction of taxes on purchases by all but the final consumer and impose tax at all stages. In some countries the heading may include certain taxes, such as those on financial and insurance activities, either because receipts from them cannot be identified separately from those from the value-added tax, or because they are regarded as an integral part of the value-added tax, even though similar taxes in other countries might be classified elsewhere (e.g., 5126 as taxes on services or 4400 as taxes on financial and capital transactions).

5112 — Sales taxes

62. All general taxes levied at one stage only, whether at manufacturing or production, wholesale or retail stage are classified here.

5113 — Turnover and other general taxes on goods and services

63. These are multi-stage cumulative taxes and taxes where elements of consumption taxes are combined with multistage taxes. These taxes are levied each time a transaction takes place without deduction for taxes paid on inputs. Multi-stage taxes can be combined with elements of value-added or sales taxes.

5120 — Taxes on specific goods and services

64. Excises, profits generated and transferred from fiscal monopolies, and customs and imports duties as well as taxes on exports, foreign exchange transactions, investment goods and betting stakes and special taxes on services, which do not form part of a general tax of 5110, are included in this category.

5121 — Excises

65. Excises are taxes levied as a product specific unit tax on a predefined limited range of goods. Excises are usually levied at differentiated rates on nonessential or luxury goods, alcoholic beverages, tobacco, and energy. Excises may be imposed at any stage of production or distribution and are usually assessed as a specific charge per unit based on characteristics by reference to the value, weight, strength, or quantity of the product. Included are special taxes on individual products such as sugar, sugar beets, matches, and chocolates; taxes levied at varying rates on a certain range of goods; and taxes levied on tobacco goods, alcoholic drinks, motor fuels, and hydrocarbon oils. If a tax collected principally on imported goods also applies, or would apply, under the same law to comparable domestically produced goods, then the revenue from this tax is classified as arising from excises rather than from import duties. This principle applies even if there is no comparable domestic production or no possibility of such production. Taxes on the use of utilities such as water, electricity, gas, and energy are regarded as excises rather than taxes on specific services (5126). Excises exclude those taxes that are levied as general taxes on goods and services (5110); profits of fiscal monopolies (5122); customs and other import duties (5123); or taxes on exports (5124).

5122 — Profits of fiscal monopolies

66. This sub-heading covers that part of the profits of fiscal monopolies which is transferred to general government or which is used to finance any expenditures considered to be government expenditures (see §24). Amounts are shown when they are transferred to general government or used to make expenditures considered to be government expenditures.

67. Fiscal monopolies reflect the exercise of the taxing power of government by the use of monopoly powers. Fiscal monopolies are non-financial public enterprises exercising a monopoly in most cases over the production or distribution of tobacco, alcoholic beverages, salt, matches, playing cards and petroleum or agricultural products (i.e. on the kind of products which are likely to be, alternatively or additionally, subject to the excises of 5121), to raise the government revenues which in other countries are gathered through taxes on dealings in such commodities by private business units. The government monopoly may be at the production stage or, as in the case of government-owned and controlled liquor stores, at the distribution stage.

68. Fiscal monopolies are distinguished from public utilities such as rail transport, electricity, post offices, and other communications, which may enjoy a monopoly or quasi-monopoly position but where the primary purpose is normally to provide basic services rather than to raise revenue for government. Transfers from such other public enterprises to the government are considered as non-tax revenues. The traditional concept of fiscal monopoly is not generally extended to include state lotteries, the profits of which are usually accordingly regarded as non-tax revenues. However, they can be included as tax revenues if the prime reason for their operation is to raise revenues to finance government expenditure. Fiscal monopoly profits are distinguished from export and import monopoly profits (5127) transferred from marketing boards or other enterprises dealing with international trade.

5123 — Customs and other import duties

69. Taxes, stamp duties and surcharges restricted by law to imported products are included here. Also included are levies on imported agricultural products which are imposed in member countries of the European Union and amounts paid by certain of these countries under the Monetary Compensation Accounts (MCA) system.¹⁶ Customs duties collected by European Union member states on behalf of the European Union are reported under this heading at the supranational level of government in the country tables (in Chapter 5 of the Report). Excluded here are taxes collected on imports as part of a general tax on goods and services, or an excise applicable to both imported and domestically produced goods.

5124 — Taxes on exports

70. In the 1970s, export duties were levied in Australia, Canada and Portugal as a regular measure and they have been used in Finland for counter-cyclical purposes. Some member countries of the European Union pay, as part of the MCA system, a levy on exports (see note 16 to §69). Where these amounts are identifiable, they are shown in this heading. This heading does not include repayments of general consumption taxes or excises or customs duties on exported goods, which should be deducted from the gross receipts under 5110, 5121 or 5123, as appropriate.

5125 — Taxes on investment goods

71. This sub-heading covers taxes on investment goods, such as machinery. These taxes may be imposed for a number of years or temporarily for counter-cyclical purposes. Taxes on industrial inputs which are also levied on consumers [e.g., the Swedish energy tax which is classified under (5121)] are not included here.

5126 — Taxes on specific services

72. All taxes assessed on the payment for specific services, such as taxes on insurance premiums, banking services, gambling and betting stakes (e.g., from horse races, football pools, lottery tickets), transport, entertainment, restaurant and advertising charges, fall into this category. Taxes on entry to casinos, races, other similar events or venues as well as stamp taxes on specific services are also classified under this heading. Taxes levied on the gross income of companies providing a specific service (e.g. transportation [including airport and other passenger taxes] insurance, banking, entertainment, restaurants, and advertising) are also classified under this heading.

73. Tax revenues from bank levies and payments to deposit insurance and financial stability schemes are also included here:

- Compulsory payments of stability fees, bank levies and deposit insurance should generally be treated as tax revenues where the payments are made to general government or supranational authorities and are allocated to the governments' consolidated or general funds so that the government is free to make immediate use of the money for the purposes that it chooses. This principle would apply regardless of whether the government is promising to make payments to guarantee the banks' customer deposits in some future contingency.
- If the compulsory payments are made to general government and placed in funds that are earmarked to be entirely channelled back to the sector of the economy that comprises the companies that are subject to the payment, they would still generally be treated as tax revenues on the grounds that the funds would be available for the government and would reduce its budget deficit, the fee is unrequited for an individual entity and the amounts raised could be unrelated to any eventual pay out to depositors or expenditure on wider support for the financial sector.

- Payments to made to the smaller long-standing schemes for insuring 'retail' deposits, where the payment levels are consistent with the costs of insurance should be classified as fee for service.
- Any payments which involve governments realising the assets of a failed institution or receiving a priority claim on its assets in liquidation in order to fund payments of compensation to customers for their lost deposits would be treated as a fee for a service as opposed to tax revenues.
- Compulsory payments that are made to funds operated outside the government sector and non-state institutions backed by the deposit takers and all payments to voluntary schemes should not be treated as tax revenues.
- Contributions made to the EU Single Resolution Fund are also included here and recorded under the supranational level of government in the country tables.

74. Excluded from this sub-heading are:

- a) taxes on services forming part of a general tax on goods and services (5110);
- b) taxes on electricity, gas and energy (5121 as excises);
- c) taxes on individual gains from gambling (1120 as taxes on capital gains of individuals and non-corporate enterprises) and lump-sum taxes on the transfer of private lotteries or on the permission to set up lotteries (5200);¹⁷
- d) taxes on cheques and on the issue, transfer or redemption of securities (4400 as taxes on financial and capital transactions);
- e) general taxes on turnover (5113).

5127 — Other taxes on international trade and transactions

75. This sub-heading covers revenue received by the government from the purchase and sale of foreign exchange at different rates. When the government exercises monopoly powers to extract a margin between the purchase and sales price of foreign exchange, other than to cover administrative costs, the revenue derived constitutes a compulsory levy exacted in indeterminate proportions from both purchaser and seller of foreign exchange. It is the common equivalent of an import duty and export duty levied in a single exchange rate system or of a tax on the sale or purchase of foreign exchange. Like the profits of fiscal monopolies and import or export monopolies transferred to government, it represents the exercise of monopoly powers for tax purposes and is included in tax revenues.

76. The sub-heading covers also the profits of export or import monopolies, which do not however exist in OECD countries, taxes on purchase or sale of foreign exchange, and any other taxes levied specifically on international trade or transactions.

5128 — Other taxes on specific goods and services

77. This item includes taxes on the extraction of minerals, fossil fuels and other exhaustible resources from deposits owned privately or by another government together with any other unallocable receipts from taxes on specific goods and services. Taxes on the extraction of exhaustible resources are usually a fixed amount per unit of quality or weight, but can be a percentage of value. The taxes are recorded when the resources are extracted. Payments from the extraction of exhaustible resources from deposits owned by the government unit receiving the payment are classified as rent.

5200 — Taxes on use of goods or on permission to use goods or perform activities

78. This sub-heading covers taxes which are levied in respect of the use of goods as distinct from taxes on the goods themselves. Unlike the latter taxes – reported under 5100 –, they are not assessed on the value of the goods but usually as fixed amounts. Taxes on permission to use goods or to perform activities are also included here, as are pollution taxes not based upon the value of particular goods. It is

sometimes difficult to distinguish between compulsory user charges and licence fees which are regarded as taxes and those which are excluded as non-tax revenues. The criteria which are employed are noted in §12–13.

79. Although the sub-heading refers to the ‘use’ of goods, registration of ownership rather than use may be what generates liability to tax, so that the taxes of this heading may apply to the ownership of animals or goods rather than their use (e.g., race horses, dogs and motor vehicles) and may apply even to unusable goods (e.g., unusable motor vehicles or guns).

80. Borderline cases arise with:

- a) taxes on the permission to perform business activities which are levied on a combined income, payroll or turnover base and, accordingly, are classified following the rules in §84;
- b) taxes on the ownership or use of property of headings 4100, 4200 and 4600. The heading 4100 is confined to taxes on the ownership or tenancy of immovable property and – unlike the taxes of 5200 – they are related to the value of the property. The net wealth taxes and taxes on chattels of 4200 and 4600 respectively are confined to the ownership rather than the use of assets, apply to groups of assets rather than particular goods and again are related to the value of the assets,

5210 — Recurrent taxes on use of goods and on permission to use goods or perform activities

81. The principal characteristic of taxes classified here is that they are levied at regular intervals and that they are usually fixed amounts. The most important item in terms of revenue receipts is vehicle licence taxes. This sub-heading also covers taxes on permission to hunt, shoot, fish or to sell certain products and taxes on the ownership of dogs, broadcast licence fees and taxes on the performance of certain services, provided that they meet the criteria set out in §12–13. The sub-divisions of 5210 are:

- user taxes on motor vehicles paid by households (5211);
- taxes on motor vehicles paid by others (5212); and
- other recurrent taxes (5213). This sub-heading covers business and professional licences paid by enterprises in order to obtain a licence to carry on a particular kind of business or profession when the levies are on a recurring basis. Licences such as taxi and casino licences are included. Dog licences and recurrent general licences for hunting, shooting and fishing where the right to carry out these activities is not granted as part of a normal commercial transaction are also included under this heading. Broadcast licence fees are included when the payer of the levy cannot opt out from making payments for public broadcast if they do not wish to watch or listen to public broadcast services (e.g. by declaring that one does not consume public broadcast services). Specific exemptions (for example, for elderly people) do not change the compulsory nature of the payment.

82. Excluded from sub-heading 5213 are:

- a) licences where the right to carry out such activities is granted as part of a normal commercial transaction (e.g., the granting of the licence is accompanied by the right to use a specific area which is owned by government);
- b) payments relating to the checks carried out by the government on the suitability and or safety of the business premises or equipment, or on the quality or standard of goods or services produced as a condition for granting such a licence. These payments are not unrequited and should be treated as payments for services rendered, unless the amounts charged for the licences are out of all proportion to the costs of the checks carried out by governments.

- c) broadcast licence fees if users can opt out from paying broadcast licence fees in cases where they do not wish to consume these services without affecting their ability to consume private broadcast services.

5220 — Non-recurrent taxes on use of goods and on permission to use goods or perform activities

83. This section covers non-recurrent taxes levied on the use of goods or on permission to use goods or perform activities and taxes levied each time goods are used. It includes taxes levied on the emission or discharge into the environment of noxious gases, liquids or other harmful substances.

- Payments for tradable emission permits issued by governments under cap and trade schemes should be recorded here at the time the emissions occur. No revenue should be recorded for permits that governments issue free of charge. The accrual basis of recording means that there can be a timing difference between the cash being received by government for the permits and the time the emission occurs. In the national accounts, this timing gives rise to a financial liability for government during the period.
- Payments made for the collection and disposal of waste or noxious substances by public authorities should be excluded as they constitute a sale of services to enterprises.

84. Other taxes falling under heading 5200 that are not levied recurrently are also included here. Thus, once-and-for-all payments for permission to sell liquor or tobacco or to set up betting shops are included provided they meet the criteria set out in §12–13.

6000 — Other taxes

85. Taxes levied on a base, or bases, other than those described under headings 1000, 3000, 4000 and 5000, or on bases of which cannot be considered to be related to any one of these headings, are included here. Where taxes are levied on a multiple base and it is possible to estimate the receipts related to each base the separate amounts are included under the appropriate headings. If separate amounts cannot be estimated and it is known that most of the receipts are derived from one base, the whole of the receipts are classified according to that base. Otherwise, they are classified here. Other revenues included here are presumptive taxes not included elsewhere in the classification system, taxes on individuals in the form of a poll tax or capitation tax, stamp taxes not related to financial and capital transactions nor falling exclusively on a single category of transaction, expenditure taxes where personal deductions or exemptions are applied and unidentifiable tax receipts. A subdivision is made between taxes levied wholly or predominantly on business (6100) and those levied on others (6200).

A.6 Conciliation with National Accounts

86. This section of the tables provides a re-conciliation between the OECD calculation of total tax revenues and the total of all taxes and social contributions paid to general government as recorded in the country's National Accounts. Where the country is a member of the European Union (EU), the comparison is between the OECD calculation of total tax revenues and the sum of tax revenues and social contributions recorded in the combination of the general government and the institutions of the EU sectors of the National Accounts.

A.7 Memorandum item on the financing of social security benefits

87. In view of the varying relationship between taxation and social security contributions and the cases referred to in §40 to §46, a memorandum item collects together all payments earmarked for social security-

type benefits, other than voluntary payments to the private sector. Data are presented as follows (refer Table 5.39 of the Report):

- a) Taxes of 2000 series.
- b) Taxes earmarked for social security benefits.
- c) Voluntary contributions to the government.
- d) Compulsory contributions to the private sector.

Guidance on the breakdown of (a) to (d) above is provided in §40 to §46.

A.8 Memorandum item on identifiable taxes paid by government

88. Identifiable taxes actually paid by government are presented in a memorandum item classified by the main headings of the OECD classification of taxes. In the vast majority of countries, only social security contributions and payroll taxes paid by government can be identified. These are, however, usually the most important taxes paid by governments (refer to Table 5.40 of the Report).

A.9 Relation of OECD classification of taxes to national accounting systems

89. A system of national accounts (SNA) seeks to provide a coherent framework for recording and presenting the main flows relating respectively to production, consumption, accumulation and external transactions of a given economic area, usually a country or a major region within a country. Government revenues are an important part of the transactions recorded in SNA. The final version of the 2008 SNA was jointly published by five international organisations: the United Nations, the International Monetary Fund, the European Union, the Organisation for Economic Co-operation and Development, and the World Bank in August 2009. The *System* is a comprehensive, consistent and flexible set of macroeconomic accounts. It is designed for use in countries with market economies, whatever their stage of economic development, and also in countries in transition to market economies. The important parts of the SNA's conceptual framework and its definitions of the various sectors of the economy have been reflected in the OECD's classification of taxes.

90. There are, however, some differences between the OECD classification of taxes and SNA concepts that are listed below. They arise because the aim of the former is to provide the maximum disaggregation of statistical data on what are generally regarded as taxes by tax administrations.

- a) OECD includes compulsory social security contributions paid to general government in total tax revenues. Imputed and voluntary contributions plus those paid to private funds are not treated as taxes (§9 and §11 above);
- b) there are different points of view on whether or not some levies and fees are classified as taxes (§12 and §13 above);
- c) OECD excludes imputed taxes or subsidies resulting from the operation of official multiple exchange rates or from the central bank paying a rate of interest on required reserves that is different from other market rates;
- d) there are differences in the treatment of non-wastable tax credits

91. As noted in §1 and §2, headings 1000 to 6000 of the OECD list of taxes cover all unrequited payments to general government or to a supranational authority, other than compulsory loans and fines. Such unrequited payments including fines, but excluding compulsory loans can be obtained from adding together the following figures in the 2008 SNA

- value-added type taxes (D.211);

- taxes and duties on imports, excluding VAT (D.212);
- export taxes (D.213);
- taxes on products, excluding VAT, import and export taxes (D.214);
- other taxes on production (D.29);
- taxes on income (D.51);
- other current taxes (D.59);
- actual social contributions (D.611 and D.613), excluding voluntary contributions and payments to employment-related schemes that are not social security schemes
- capital taxes (D.91).

A.10 The OECD classification of taxes and the International Monetary Fund (GFS) system

92. The coverage and valuation of tax revenues in the GFS system and the 2008 SNA are very similar. Therefore, the differences between the OECD classification and that of the 2008 SNA (see §90 above) also apply to the GFS. In addition, the International Monetary Fund subdivides the OECD 5000 heading into section IV (Domestic Taxes on Goods and Services) and section V (Taxes on International Trade and Transactions). This reflects the fact that while the latter usually yield insignificant amounts of revenue in OECD countries, this is not the case in many non-OECD countries.

A.11 Comparison of the OECD classification of taxes with other international classifications

93. The table below describes an item by item comparison of the OECD classification of taxes and the classifications used in the following:

- System of National Accounts (2008 SNA);
- European System of Accounts (2010 ESA);
- IMF Government Finance Statistics Manual (GFSM2014).

94. These comparisons represent those that would be expected to apply in the majority of cases. However in practice some flexibility should be used in their application. This is because in particular cases, countries can adopt varying approaches to the classification of revenues in National Accounts.

	OECD Classification		2008 SNA	2010 ESA	GFSM2014
1000	Taxes on income, profits and capital gains of individuals and corporations				
	1100	Taxes on income, profits and capital gains of individuals			
		1110 Taxes on income and profits of individuals	D51-8.61a	D51A	1111
		1120 Taxes on capital gains of individuals	D51-8.61c, d	D51C, D	1111
	1200	Corporate taxes on income, profits and capital gains of corporations			
		1210 Taxes on income and profits of corporations	D51-8.61b	D51B	1112
		1220 Taxes on capital gains of corporations	D51-8.61c	D51C	1112
	1300	Unallocable between taxes on income, profits and capital gains of individuals and corporations			1113
2000	Social security contributions (SSC)				
	2100	Social security contributions (SSC) by employees	D613-8.85	D613	1211

	2200	Social security contributions (SSC) by employers			D611-8.83	D611	1212	
	2300	Social security contributions (SSC) by self-employed or non-employed			D613-8.85	D613	1213	
	2400	Social security contributions (SSC) unallocable between employees, employers and self-employed or non-employed					1214	
3000	Taxes on payroll and workforce				D29-7.97a	D29C	112	
4000	Taxes on property							
	4100	Recurrent taxes on immovable property						
		4110	Recurrent taxes on immovable property of households		D59-8.63a	D59A	1131	
		4120	Recurrent taxes on immovable property paid by agents other than households		D29-7.97b	D29A	1131	
	4200	Recurrent net wealth taxes						
		4210	Recurrent taxes on net wealth of individuals		D59-8.63b	D59A	1132	
		4220	Recurrent taxes on net wealth of corporations		D59-8.63b	D59A	1132	
	4300	Estate, inheritance and gift taxes						
		4310	Estate and inheritance taxes		D91-10.207b	D91A	1133	
		4320	Gift taxes		D91-10.207b	D91A	1133	
	4400	Taxes on financial and capital transactions			D59-7.96d; D29-7.97e	D214B, C	11414; 1161	
	4500	Other non-recurrent taxes on property			D91-10.207a	D91B	1135	
	4600	Other recurrent taxes on property			D59-8.63c	D59A	1136	
5000	Taxes on goods and services							
	5100	Taxes on production, sale, transfer, leasing and delivery of goods and rendering of services						
		5110	General taxes on goods and services					
			5111	Value added taxes (VAT)		D211-7.89	D211; D29G	11411
			5112	Sales taxes		D2122-7.94a; D214-7.96a	D21224; D214I	11412
			5113	Turnover and other general taxes on goods and services		D214-7.96a	D214I	11413
		5120	Taxes on specific goods and services					
			5121	Excises		D2122-7.94b; D214-7.96b	D21223; D214A, B, D	1142
			5122	Profits of fiscal monopolies		D214-7.96e	D214J	1143
			5123	Customs and other import duties		D2121-7.93	D2121; D21221, 2	1151
			5124	Taxes on exports		D213-7.95a	D214K	1152-4
			5125	Taxes on investment goods				
			5126	Taxes on specific services		D2122-7.94c; D214-7.96c	D21225; D214E, F, G, H; D29F	1144; 1156
			5127	Other taxes on international trade and transactions		D2122-7.94d D29-7.95b D29-7.97g D59-8.64d	D21226; D29D; D59E	1153; 1155-6
			5128	Other taxes on specific goods and services				1146
		5130	Unallocable between general taxes and taxes on specific goods and services					
	5200	Taxes on use of goods, or on permission to use goods or perform activities						
		5210	Recurrent taxes on use of goods, or on permission to use goods or perform activities					
			5211	Recurrent taxes on motor vehicles, paid by households		D59-8.64c	D59D	11451
			5212	Recurrent taxes on motor vehicles, paid by others		D29-7.97d	D214D; D29B	11451
			5213	Recurrent taxes on use of goods, or on		D29-7.97c, d, f	D29B, E, F; D59D	11452

			permission to use goods or perform activities, other than motor vehicles	D59-8.64c		
		5220	Non-recurrent taxes on use of goods, or on permission to use goods, or perform activities			11452
	5300		Unallocable between taxes on production, sale, transfer, leasing and delivery of goods and rendering of services and taxes on use of goods, or on permission to use goods, or perform activities			
6000			Other taxes			
	6100		Other taxes paid solely by business			1161
	6200		Other taxes paid by other than business, or unidentifiable	D59-8.64a, b	D59B, C	1162

A.12 Attribution of tax revenues by sub-sectors of general government

95. The OECD classification requires a breakdown of tax revenues by sub-sectors of government. The definition of each sub-sector and the criteria to be used to attribute tax revenues between these sub-sectors are set out below. They follow the guidance of the 2008 SNA and GFSM 2014.

Sub-sectors of general government to be identified

a) Central government

96. The central government sub-sector includes all governmental departments, offices, establishments and other bodies which are agencies or instruments of the central authority whose competence extends over the whole territory, with the exception of the administration of social security funds. Central government therefore has the authority to impose taxes on all resident and non-resident units engaged in economic activities within the country.

b) State, provincial or regional government

97. This sub-sector consists of intermediate units of government exercising a competence at a level below that of central government. It includes all such units operating independently of central government in a part of a country's territory encompassing a number of smaller localities, with the exception of the administration of social security funds. In unitary countries, regional governments may be considered to have a separate existence where they have substantial autonomy to raise a significant proportion of their revenues from sources within their control and their officers are independent of external administrative control in the actual operation of the unit's activities.

98. At present, federal countries comprise the majority of cases where revenues attributed to intermediate units of government are identified separately. Colombia and Spain are the only two unitary countries in this position. In the remaining unitary countries, regional revenues are included with those of local governments.

c) Local government

99. This sub-sector includes all other units of government exercising an independent competence in part of the territory of a country, with the exception of the administration of social security funds. It encompasses various urban and/or rural jurisdictions (e.g., local authorities, municipalities, cities, boroughs, districts).

d) Social security funds

100. Social security funds form a separate sub-sector of general government. The social security sub-sector is defined in the 2008 SNA by the following extracts from paragraphs 4.124 to 4.126 and 4.147:

“Social security schemes are social insurance schemes covering the community as a whole or large section of the community that are imposed and controlled by government units. The schemes cover a wide variety of programmes, providing benefits in cash or in kind for old age, invalidity or death, survivors, sickness and maternity, work injury, unemployment, family allowance, health care, etc. There is not necessarily a direct link between the amount of the contribution paid by an individual and the benefits he or she may receive.” (Paragraph 4.124).

“When social security schemes are separately organised from the other activities of government units and hold their assets and liabilities separately from the latter and engage in financial transactions on their own account they qualify as institutional units that are described as social security funds.” (Paragraph 4.125).

“The amounts raised, and paid out, in social security contributions and benefits may be deliberately varied in order to achieve objectives of government policy that have no direct connection with the concept of social security as a scheme to provide social benefits to members of the community. They may be raised or lowered in order to influence the level of aggregate demand in the economy, for example. Nevertheless, so long as they remain separately constituted funds, they must be treated as separate institutional units in the SNA. (Paragraph 4.126).

“The social security funds sub-sector (of general government) consists of the social security funds operating at all levels of government. Such funds are social insurance schemes covering the community as a whole or large section of the community that are imposed by government units.” (Paragraph 4.147).

101. This definition of social security funds is followed in the OECD classification with the two following exceptions which are excluded

- Schemes imposed by government and operated by bodies outside the general government sector, as defined in §3 of this manual; and
- Schemes to which all contributions are voluntary.

Supranational Authorities

102. This sub-sector covers the revenue-raising operations of supra-national authorities within a country. In practice, the only relevant supranational authority in the OECD area is that of the institutions of the European Union (EU). Tax revenues collected by member countries and paid to the EU are included in the *Revenue Statistics* at the supranational level of government. Income taxes and social security contributions collected by European Institutions and paid by European civil servants who are resident of EU member countries should not be included.

Criteria to be used for the attribution of tax revenues

103. When a government collects taxes and pays them over in whole or in part to other governments, it is necessary to determine whether the revenues should be considered to be those of the collecting government which it distributes to others as grants, or those of the beneficiary governments which the collecting government receives and passes on only as their agent. The criteria to be used in the attribution of revenues are set out in §104 to §107 which replicate paragraphs 3.70 to 3.73 from the 2008 SNA.

104. In general, a tax is attributed to the government unit that

- a) exercises the authority to impose the tax (either as a principal or through the delegated authority of the principal),
- b) has final discretion to set and vary the rate of the tax

105. Where an amount is collected by one government for and on behalf of another government, and the latter government has the authority to impose the tax, and set and vary its rate, then the former is

acting as an agent for the latter and the tax is reassigned. Any amount retained by the collecting government as a collection charge should be treated as a payment for a service. Any other amount retained by the collecting government, such as under a tax-sharing arrangement, should be treated as a current grant. If the collecting government was delegated the authority to set and vary the rate, then the amount collected should be treated as tax revenue of this government.

106. Where different governments jointly and equally set the rate of a tax and jointly and equally decide on the distribution of the proceeds, with no individual government having ultimate overriding authority, then the tax revenues are attributed to each government according to its respective share of the proceeds. If an arrangement allows one government unit to exercise ultimate overriding authority, then all of the tax revenue is attributed to that unit.

107. There may also be the circumstance where a tax is imposed under the constitutional or other authority of one government, but other governments individually set the tax rate in their jurisdictions. The proceeds of the tax generated in each respective government's jurisdiction are attributed as tax revenues of that government.

108. The levies paid by the member states of the EU take the form specific levies which include

- a) custom duties and levies on agricultural goods (5123),
- b) gross monetary compensation accounts (5123 if relating to imports and 5124 if relating to exports);
- c) contributions to the Single Resolution Fund (5126); and
- d) Steel, coal, sugar and milk levies (5128).

109. The custom duties collected by member states on behalf of the EU are recorded

- on a gross of collection fee basis;
- using figures adjusted so that duties are shown on a 'final destination' as opposed to a 'country of first entry' basis where such adjustments can be made. These adjustments concern in particular duties collected at important (sea) ports. Although the EU duties are collected by the authorities of the country of first entry, when possible these duties should be excluded from the revenue of the collecting country and be included in the revenue of the country of final destination

110. These are the specific EU levies that most clearly conform to the attribution criterion described in §102 above. Consequently, these amounts are footnoted as a memorandum item to the EU member state country tables (in Chapter 5) and are shown as supranational revenues against each of the tax headings identified in §108.

Notes

1. All references to SNA are to the 2008 edition.
2. See section A.12 of this guide for a discussion of the concept of agency capacity.
3. It is usually possible to identify amounts of social security contributions and payroll taxes, but not other taxes paid by government.
4. If, however, a levy which is considered as non-tax revenue by most countries is regarded as a tax — or raises substantial revenue — in one or more countries, the amounts collected are footnoted at the end of the relevant country tables, even though the amounts are not included in total tax revenues.
5. Names, however, can frequently be misleading. For example, though a passport fee would normally be considered a non-tax revenue, if a supplementary levy on passports (as is the case in Portugal) were imposed in order to raise substantial amounts of revenue relative to the cost of providing the passport, the levy would be regarded as a tax under 5200.
6. A more detailed explanation of this distinction can be found in the special feature, 'Current issues in reporting tax revenues', in the 2001 edition of *Revenue Statistics*.
7. Sometimes the terms 'non-refundable' and 'refundable' are used, but it may be considered illogical to talk of 'refundable' when nothing has been paid.
8. A different treatment, however, is accorded to non-wastable tax credits under imputation systems of corporate income tax (§37–39).
9. This is not strictly a true tax expenditure in the formal sense. Such tax expenditures require identification of a benchmark tax system for each country or, preferably, a common international benchmark. In practice it has not been possible to reach agreement on a common international benchmark.
10. Unless based on the profit made on a sale, in which case they would be classified as capital gains taxes under 1120 or 1220.
11. In some countries the same legislation applies to both individual and corporate enterprises for particular taxes on income. However, the receipts from such taxes are usually allocable between individuals and enterprises and can therefore be shown in the appropriate sub-heading.
12. For example, "... sufficiently self-contained and independent that they behave in the same way as corporations... (including) keeping a complete set of accounts" (2008 SNA, section 4.44).
13. In Canada — a country also referred to as having an imputation system — the (wastable) tax credit for the shareholder is in respect of domestic corporation tax deemed to have been paid whether or not a corporation tax liability has arisen. As there is no integral connection between the corporation tax liability and the credit given against income tax under such systems, these credits for dividends are treated, along with other tax credits, on the lines described in §26.

14. This may also apply where a scheme for government employees existed prior to the introduction of a general social security scheme.
15. In the 2008 SNA, these are regarded as capital transfers and not as taxes (see section A.8).
16. This is the system by which the European Union adjusts for differences between the exchange rates used to determine prices under the Common Market Agricultural Policy and actual exchange rates. Payments under the system may relate to imports or exports and where these amounts are separately identifiable they are shown under the appropriate heading (5123 or 5124). In this Report, these amounts are shown gross (i.e. without deducting any subsidies paid out under the MCA system).
17. Transfers of profits of State lotteries are regarded as non-tax revenues (see also §68).

Revenue Statistics 2025

Disentangling Personal Income Tax Revenue in OECD Countries

Data on government sector receipts, especially taxes, are essential inputs for most structural economic descriptions and analyses and are increasingly used in cross-country economic comparisons. This annual publication gives a conceptual framework to define which government receipts should be regarded as taxes. It presents a unique set of detailed and internationally comparable tax data in a common format for all OECD countries from 1965 onwards. This year's edition includes a special feature on disentangling personal income tax revenue in OECD countries.



PRINT ISBN 978-92-64-34628-4
PDF ISBN 978-92-64-87706-1

