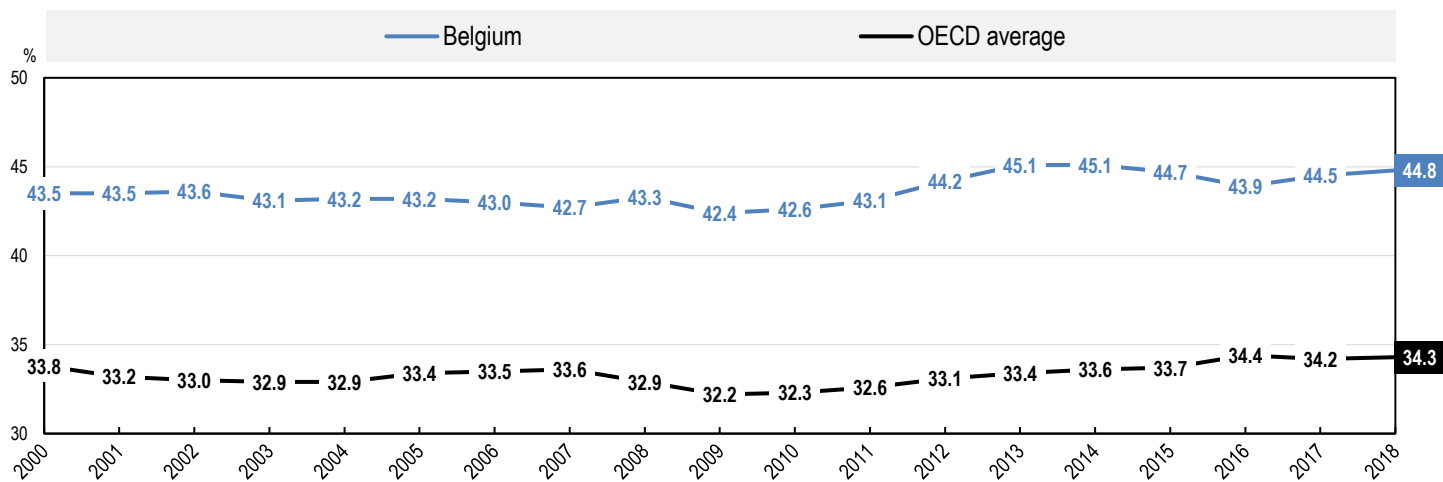


Revenue Statistics 2019 - Belgium

Tax-to-GDP ratio

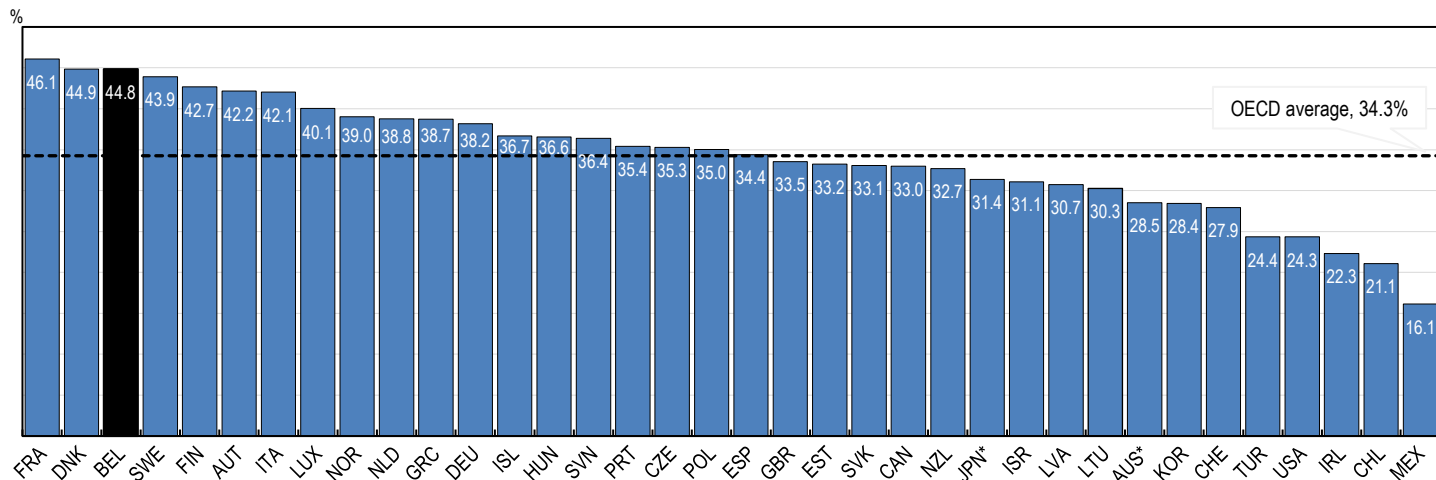
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium increased by 0.3 percentage points from 44.5% in 2017 to 44.8% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Belgium has increased from 43.5% in 2000 to 44.8% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Belgium was 45.1% in 2013 and 2014, with the lowest being 42.4% in 2009.



Tax-to-GDP ratio compared to the OECD, 2018

Belgium ranked 3rd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Belgium had a tax-to-GDP ratio of 44.8% compared with the OECD average of 34.3%. In 2017, Belgium was also ranked 3rd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



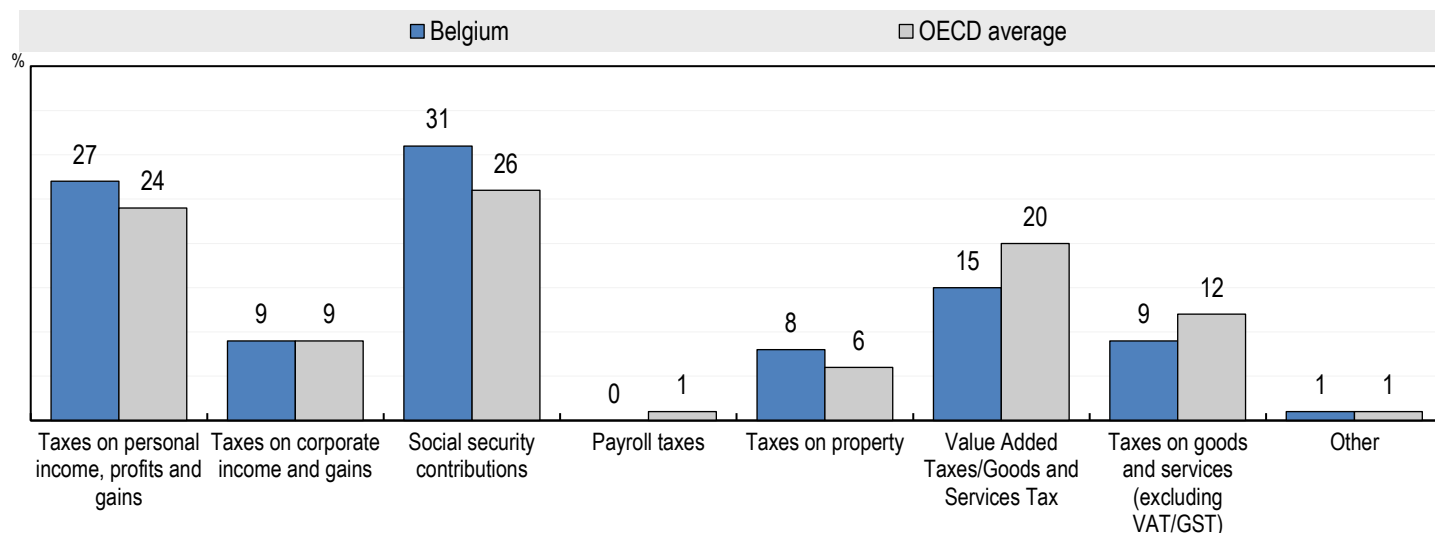
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

Tax structures

Tax structure compared to the OECD average, 2017

The structure of tax receipts in Belgium compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Belgium is characterised by:

- » Higher revenues from taxes on personal income, profits & gains; social security contributions; and property taxes.
- » Equal to the OECD average from taxes on corporate income & gains.
- » A lower proportion of revenues from value-added taxes and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

Tax structure

	Tax Revenues in national currency			Tax structure in Belgium			Position in OECD ²		
	Euro, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	71 319	66 249	+ 5 070	37	36	+ 1	12th	13th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	53 130	51 565	+ 1 564	27	28	- 1	12th	10th	- 2
<i>Corporate income and gains</i>	18 127	14 620	+ 3 507	9	8	+ 1	16th	19th	+ 3
Social security contributions	59 594	57 931	+ 1 663	31	31	-	14th	14th	-
Payroll taxes	8	8	-	-	-	-	19th	17th	- 2
Taxes on property	15 394	14 856	+ 538	8	8	-	11th	12th	+ 1
Taxes on goods and services	47 303	45 703	+ 1 600	24	25	- 1	32nd	30th	- 2
<i>of which VAT</i>	29 763	28 722	+ 1 041	15	15	-	30th	29th	- 1
Other	1 652	1 575	+ 77	1	1	-	9th	9th	-
TOTAL	195 270	186 323	+ 8 947	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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