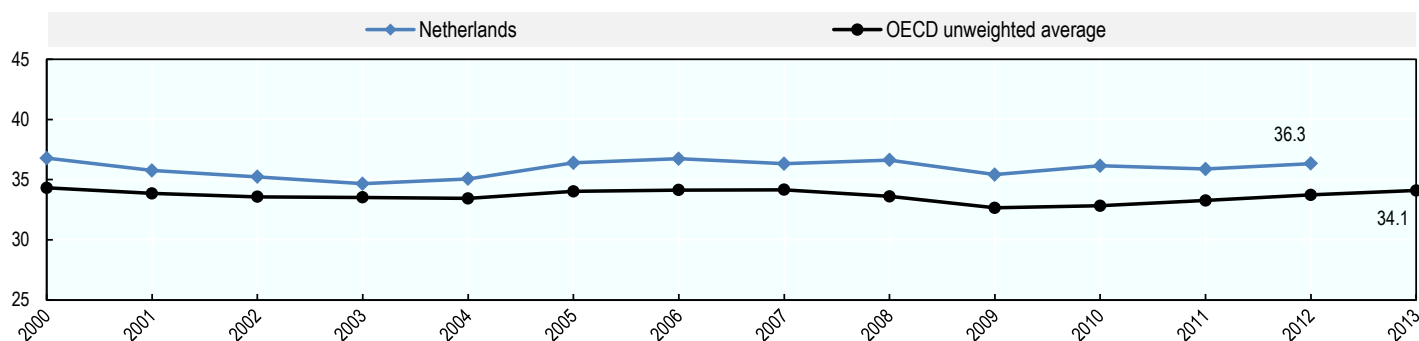


## Revenue Statistics 2014 – The Netherlands

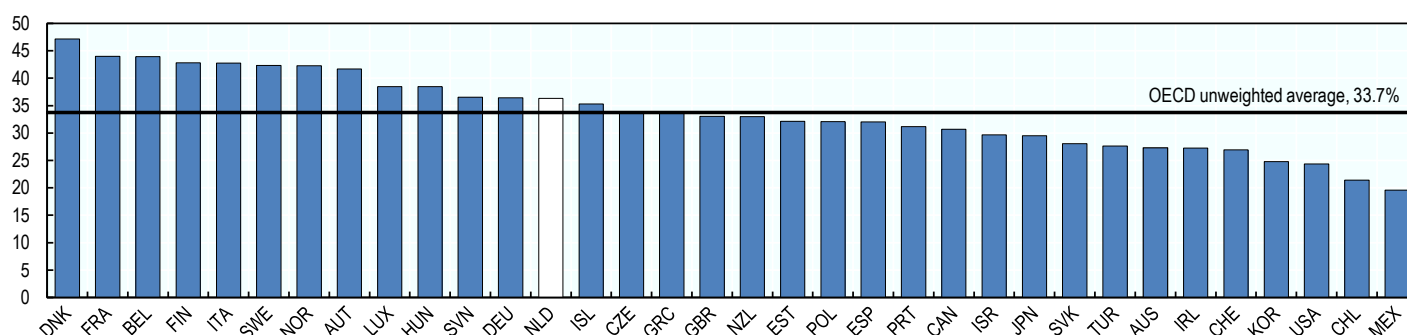
### Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in the Netherlands increased by 0.4 percentage points from 35.9% to 36.3% in 2012<sup>1</sup>. The corresponding figure for the OECD average was an increase of 0.4 percentage points from 33.3% to 33.7%. Since the year 2000, the tax burden in the Netherlands has declined from 36.8% to 36.3%. Over the same period, the OECD average as a whole fell from 34.3% to 33.7%.



### Tax burden compared to the OECD

The Netherlands ranked 13th out of 34 member countries in terms of the tax to GDP ratio in 2012 (the latest year for which tax revenue data is available for all OECD countries). In that year the Netherlands had a tax to GDP ratio of 36.3% compared with the OECD average of 33.7%.



### Tax structure

The structure of tax receipts in the Netherlands compared with the OECD average is characterised by:

- Higher revenues from social security contributions.
- A lower proportion of revenues from taxes on personal income, corporate income, property, and goods and services.
- No revenues from payroll taxes.

	Netherlands		OECD unweighted average (%)
	Millions EUR	%	
Taxes on personal income, profits and gains	47,015	20	25
Taxes on corporate income and gains	11,854	5	9
Social security contributions	95,780	41	26
Payroll taxes	-	0	1
Taxes on property	7,022	3	6
Taxes on goods and services	68,277	29	33
Of which VAT is	41,699	18	20
Other	2,807	1	1
<b>TOTAL</b>	<b>232,755</b>	<b>100</b>	<b>100</b>

[1. 2013 data for the Netherlands are not available at the time of publication]

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

Source: OECD Revenue Statistics 2014 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

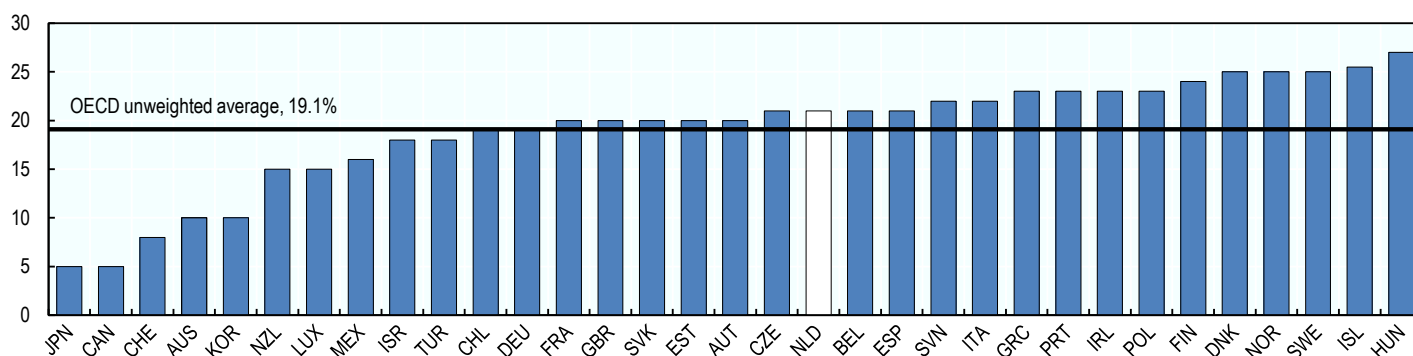
## Consumption Tax Trends 2014 – The Netherlands

### VAT share of total tax revenues

The OECD's biennial *Consumption Tax Trends* report found that VAT revenues in Netherlands account for 17.9% of total tax revenue, below the OECD average of 19.5%.

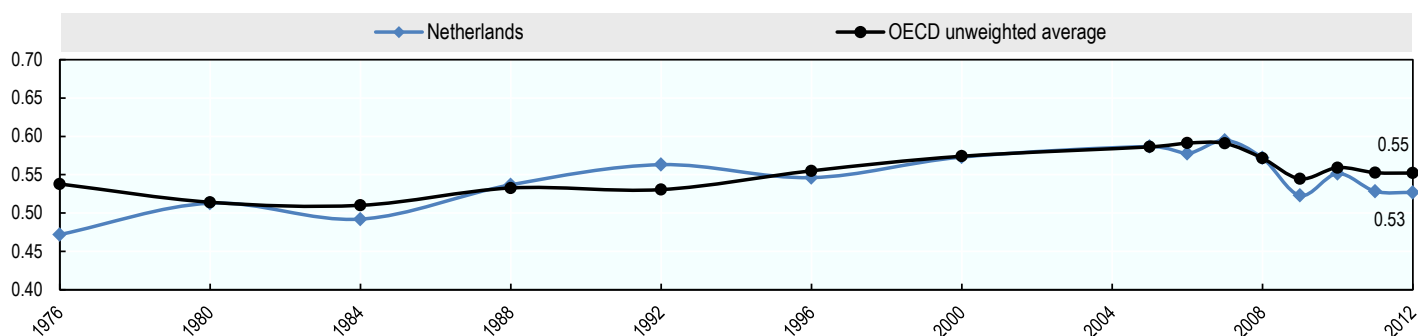
### VAT rates

The Dutch standard VAT rate is 21%, which is above the OECD average. The average VAT/GST standard rate in the OECD was 19.1% on 1 January 2014, up from 17.6% on 1 January 2009. A lower VAT rate of 6% applies to a number of goods and services. In the last five years, 20 of the 34 OECD countries have raised their standard VAT/GST rate at least once. In line with this trend, the Netherlands have raised their standard VAT rate from 19% to 21% in 2012.



### VAT Revenue Ratio

The VAT Revenue Ratio (VRR) for the Netherlands was 0.53 in 2012, slightly below the OECD average of 0.55. The VRR is a measure of the revenue raising performance of a VAT system. A ratio of 1 would reflect a VAT system that applies a single VAT rate to a comprehensive base of all expenditure on goods and services consumed in an economy - with perfect enforcement of the tax. This ratio fell in the Netherlands from 0.59 to 0.52 between 2007 and in 2009, coinciding with the advent of the global economic crisis. After a slight recovery in 2010, it declined again to 0.53 in 2011 and 2012.



[VAT: value added tax. GST: goods and services tax]

Source: OECD Consumption Tax Trends 2014 <http://www.oecd.org/tax/consumption/consumption-tax-trends-19990979.htm>

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