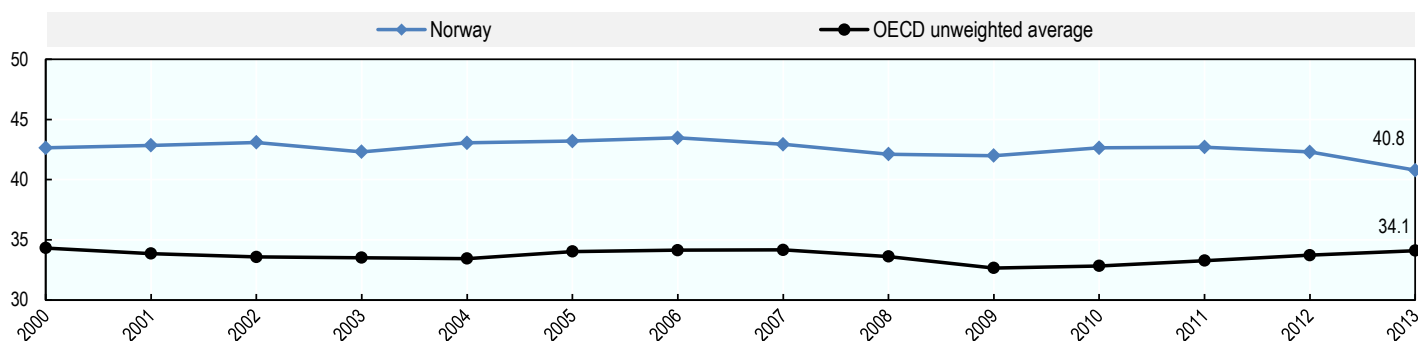


Revenue Statistics 2014 - Norway

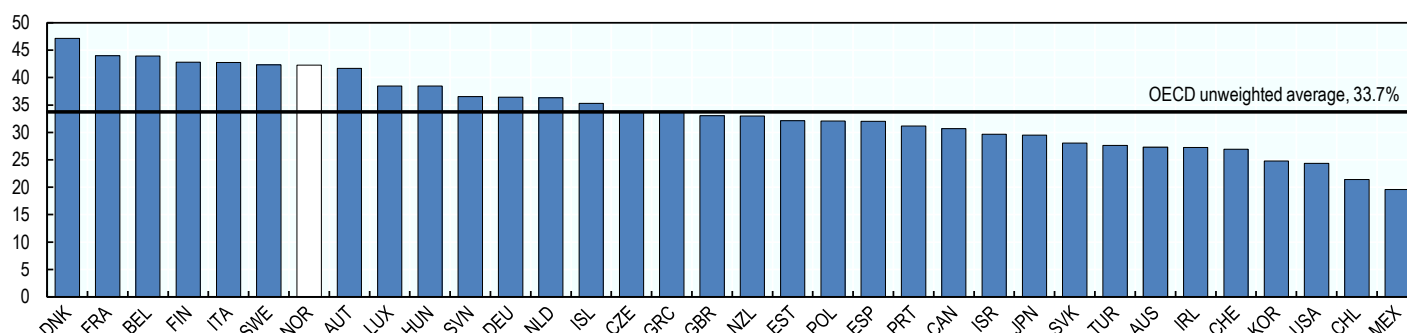
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in Norway declined by 1.5 percentage points from 42.3% to 40.8%, the largest fall amongst member countries in 2013. The corresponding figure for the OECD average was an increase of 0.4 percentage points from 33.7% to 34.1%. Since the year 2000, the tax burden in Norway has declined from 42.6% to 40.8%. Over the same period, the OECD average in 2013 was slightly less than in 2000 (34.1% compared with 34.3%).



Tax burden compared to the OECD

Norway ranked 7th 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 Norway had a tax to GDP ratio of 42.3% compared with the OECD average of 33.7%.



Tax structure

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

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

	Norway		OECD unweighted average (%)
	Millions NOK	%	
Taxes on personal income, profits and gains	288,120	23	25
Taxes on corporate income and gains	305,150	25	9
Social security contributions	278,595	23	26
Payroll taxes	-	0	1
Taxes on property	35,306	3	6
Taxes on goods and services	323,259	26	33
Of which VAT is	223,425	18	20
Other	..	0	1
TOTAL	1,230,430	100	100

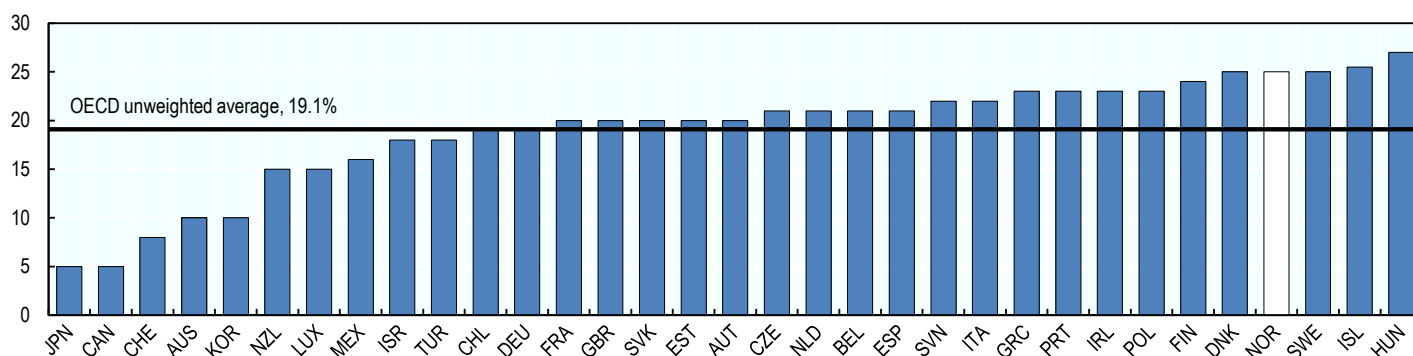
Consumption Tax Trends 2014 - Norway

VAT share of total tax revenues

The OECD's biennial *Consumption Tax Trends* report found that VAT revenues in Norway accounted for 18.2% of total tax revenue in 2012, below the OECD average of 19.5%.

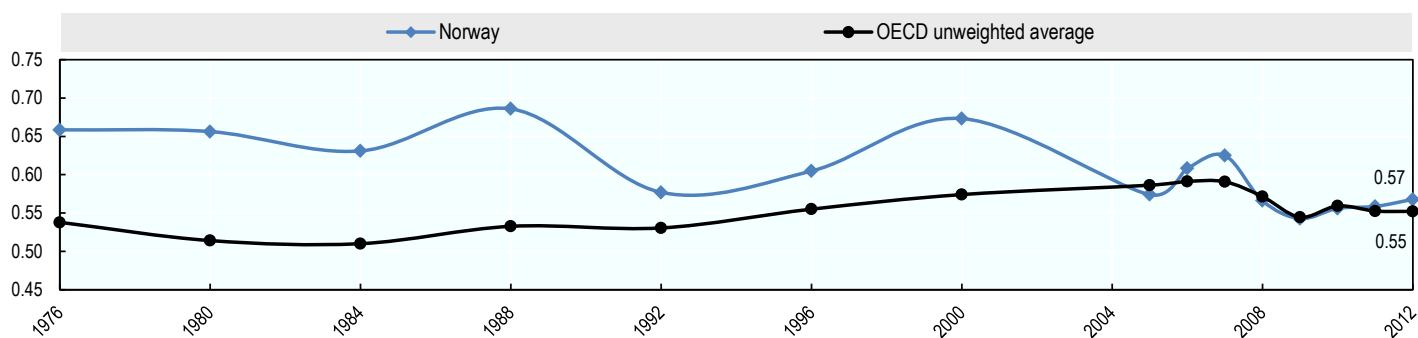
VAT rates

The Norwegian standard VAT rate is 25%, which is considerably 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. Reduced VAT rates of 0%, 8% and 15% apply to a number of goods and services. In contrast to the 20 OECD countries that have raised their standard VAT/GST rate at least once in the last five years, Norway has not changed its standard VAT rate since 2005 (when this rate was increased from 24% to 25%).



VAT Revenue Ratio

The VAT Revenue Ratio (VRR) for Norway was 0.57 in 2012, slightly above 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. As in many OECD countries, this ratio declined in Norway in 2008 and 2009 coinciding with the advent of the global economic crisis. It slightly recovered to 0.56 in 2010 and to 0.57 in 2012, but remains below its pre-crisis level of 0.63.



[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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OECD Revenue Statistics

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OECD Consumption Tax Trends

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