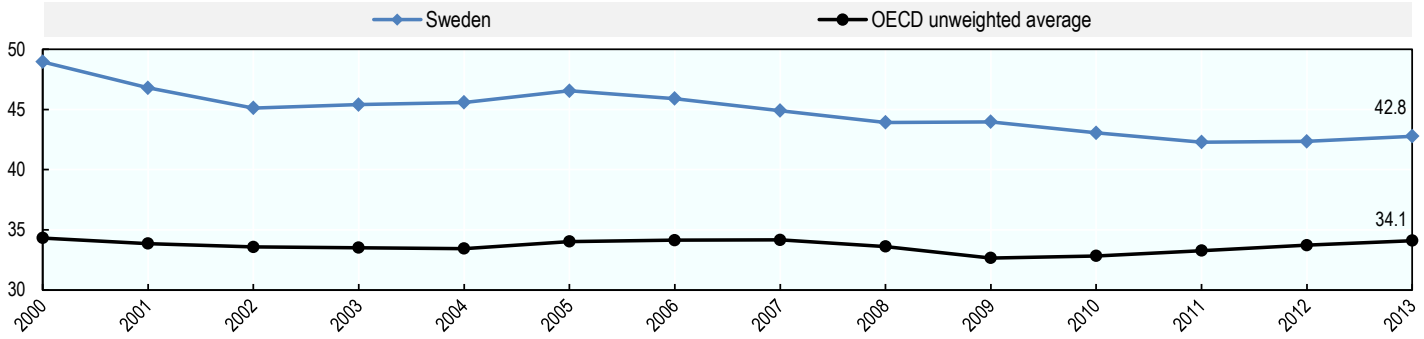
Revenue Statistics 2014 - Sweden

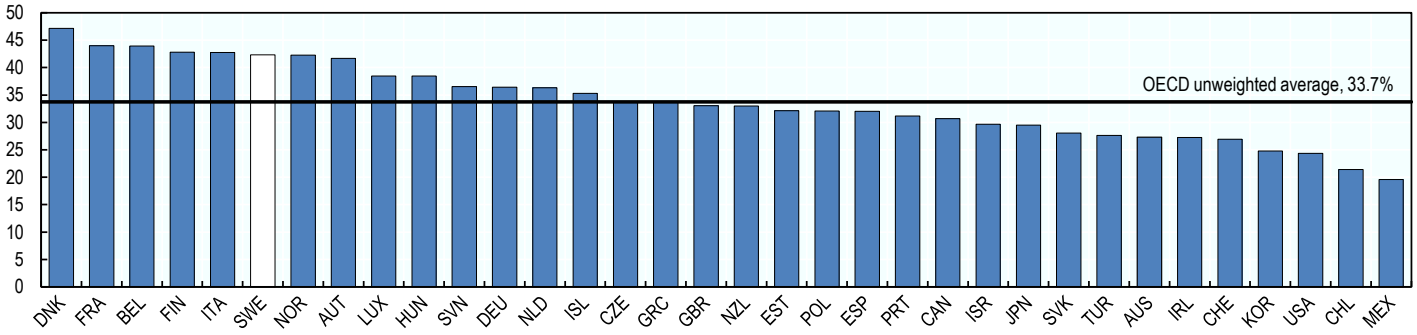
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in Sweden increased by 0.5 percentage points from 42.3% to 42.8% 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 Sweden has declined from 49.0% to 42.8%. Over the same period, the OECD in 2013 was slightly lower than in 2000 (34.1% compared with 34.3%).



Tax burden compared to the OECD

Sweden ranked 6th 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 Sweden 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 Sweden compared with the OECD average is characterised by:

- Higher revenues from taxes on personal income and payroll.
- A lower proportion of revenues from taxes on corporate income, property, goods and services, and social security contributions.

	Sweden		OECD unweighted average (%)
	Millions SEK	%	
Taxes on personal income, profits and gains	**439,606**	**28**	**25**
Taxes on corporate income and gains	**94,828**	**6**	**9**
Social security contributions	**367,763**	**24**	**26**
Payroll taxes	**160,326**	**10**	**1**
Taxes on property	**37,558**	**2**	**6**
Taxes on goods and services	**453,503**	**29**	**33**
Of which VAT is	*329,311*	*21*	*20*
Other	**6,798**	**0**	**1**
TOTAL	**1,560,383**	**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]
Source: OECD Revenue Statistics 2014 http://www.oecd.org/tax/tax-policy/revenue-statistics.htm

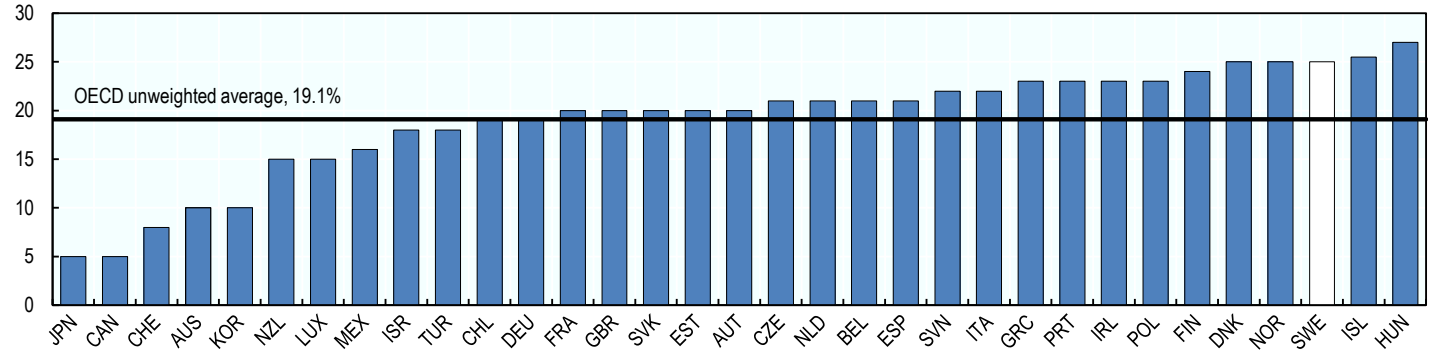
Consumption Tax Trends 2014 - Sweden

VAT share of total tax revenues

The OECD's biennial *Consumption Tax Trends* report found that VAT revenues in Sweden accounted for 21.1% of total tax revenue in 2012, above the OECD average of 19.5%.

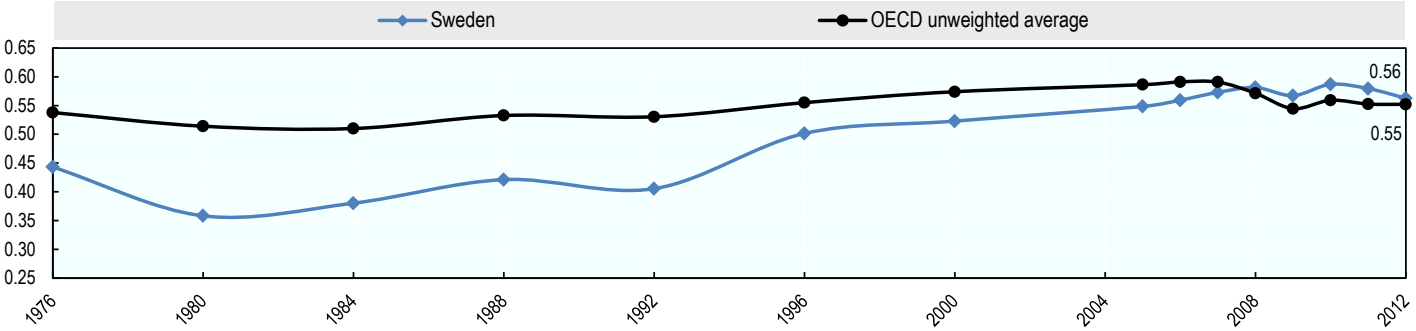
VAT rates

The Swedish standard VAT rate is 25%, which is well 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%, 6% and 12% 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, Sweden has not changed its standard VAT rate since 1995.



VAT Revenue Ratio

The VAT Revenue Ratio (VRR) for Sweden was 0.56 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. The VRR in Sweden has declined slightly since 2010.



[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*

Contacts

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