

Table A.

Total tax revenue as percentage of GDP

	1975	1985	1990	1995	1999	2000	2001	2002
	Provisional							
Canada	31.9	32.5	35.9	35.6	35.9	35.6	35.1	33.5
Mexico		17.0	17.3	16.7	17.3	18.5	18.9	18.0
United States	26.9	26.1	26.7	27.6	28.9	29.7	28.9	n.a
Australia	26.6	29.1	29.3	29.7	30.8	31.5	30.1	n.a
Japan	21.2	27.1	30.0	27.6	26.4	27.5	27.3	n.a
Korea	15.3	16.9	19.1	20.5	23.6	26.1	27.2	28.0
New Zealand	29.9	32.4	37.6	37.0	33.9	33.8	33.8	34.9
Austria	37.4	41.9	40.4	41.6	44.0	43.3	45.4	44.1
Belgium	40.1	45.6	43.2	44.6	45.3	45.7	45.8	46.2
Czech Republic				40.1	38.9	38.9	38.4	39.2
Denmark	40.0	47.4	47.1	49.4	51.5	49.5	49.8	49.4
Finland	36.6	39.9	44.6	45.1	47.0	47.3	46.1	45.9
France	35.9	43.8	43.0	44.0	45.7	45.2	45.0	44.2
Germany ^a	32.6	34.3	32.9	38.2	37.7	37.8	36.8	36.2
Greece	21.8	28.6	29.3	32.4	37.0	37.5	36.9	34.8
Hungary				42.4	39.1	39.0	39.0	37.7
Iceland	29.7	28.6	31.5	31.8	37.2	38.3	36.5	36.7
Ireland	29.1	35.0	33.5	32.8	31.0	31.2	29.9	28.0
Italy	26.1	34.4	38.9	41.2	43.3	41.9	42.0	41.1
Luxembourg	37.5	45.1	40.8	42.3	40.1	40.4	40.7	42.3
Netherlands	41.6	42.6	43.0	41.9	41.2	41.1	39.5	39.3
Norway	39.3	43.1	41.5	41.1	40.4	39.0	43.3	43.1
Poland				39.6	35.0	34.3	33.6	34.3
Portugal	20.8	26.6	29.2	32.5	34.0	34.3	33.5	34.0
Slovak Republic					34.4	34.9	32.3	33.8
Spain	18.8	27.8	33.2	32.8	35.0	35.2	35.2	35.6
Sweden	40.9	47.0	51.9	48.5	52.3	54.0	51.4	50.6
Switzerland	27.9	26.6	26.9	28.5	29.8	31.2	30.6	31.3
Turkey	16.0	15.4	20.0	22.6	31.3	33.4	36.5	33.2
United Kingdom	35.3	37.7	36.8	34.8	36.1	37.2	37.3	35.9
<i>Unweighted average:</i>								
OECD Total	30.4	33.6	34.8	36.0	36.8	37.1	36.9	
OECD America	29.4	25.2	26.6	26.6	27.4	27.9	27.6	
OECD Pacific	23.3	26.4	29.0	28.7	28.7	29.7	29.6	
OECD Europe	32.0	36.4	37.2	38.6	39.4	39.6	39.4	39.0
EU 15	33.0	38.5	39.2	40.1	41.4	41.4	41.0	40.5

a). Unified Germany beginning in 1991. Starting in 2001, Germany has revised its treatment of non-wastable tax credits in the reporting of revenues to bring it into line with the OECD guidelines. The impact of this change is shown in Table D in Part I of this report.

Table B.
Taxes on income and profits (personal and corporate income taxes) as percentage of GDP

	1975	1985	1990	1995	1999	2000	2001	2002 Provisional
Canada	15.1	14.4	17.4	16.5	17.7	17.5	16.9	15.2
Mexico		3.8	4.7	4.1	5.0	5.0	5.3	5.4
United States	12.4	11.8	12.1	12.6	14.2	15.1	14.1	n.a
Australia	14.9	15.9	16.7	16.4	18.2	18.1	16.7	n.a
Japan	9.5	12.4	14.5	10.1	8.3	9.2	8.9	n.a
Korea	3.7	4.5	6.2	6.5	5.8	7.5	7.2	7.1
New Zealand	19.9	22.2	21.8	22.4	19.4	20.0	19.8	20.5
Austria	9.8	11.1	10.3	11.1	12.6	12.3	14.3	13.1
Belgium	16.1	18.8	16.3	17.3	17.5	17.9	18.1	18.3
Czech Republic				9.9	8.7	8.8	9.0	9.7
Denmark	23.6	27.1	27.6	30.0	30.4	29.1	29.4	29.4
Finland	17.6	18.1	19.3	18.1	19.3	20.1	19.0	18.7
France	5.7	7.0	7.4	7.1	11.0	11.3	11.4	10.6
Germany ^a	11.2	11.9	10.7	11.6	11.3	11.4	10.6	10.1
Greece	2.9	5.0	5.8	7.2	9.7	10.5	9.6	8.5
Hungary				8.9	9.1	9.5	10.0	10.0
Iceland	6.8	6.5	9.2	10.9	14.5	15.3	15.7	16.0
Ireland	8.7	12.1	12.3	12.8	13.3	13.4	12.5	11.4
Italy	5.6	12.7	14.2	14.5	14.7	13.9	14.4	13.4
Luxembourg	16.2	19.5	16.0	16.7	14.6	14.6	14.7	15.6
Netherlands	14.5	11.2	13.9	11.1	10.5	10.3	10.5	10.6
Norway	13.5	17.1	14.6	14.4	14.5	15.9	19.9	19.0
Poland				12.1	10.7	10.5	9.9	9.9
Portugal	3.6	6.8	7.5	8.5	9.8	10.3	9.7	9.4
Slovak Republic					8.3	7.4	6.7	7.1
Spain	4.2	7.3	10.2	9.6	9.8	9.8	9.9	10.4
Sweden	20.7	19.9	21.6	19.0	20.9	22.3	19.3	18.3
Switzerland	12.3	12.2	12.5	12.2	12.5	13.7	12.9	13.6
Turkey	6.8	5.7	6.7	6.4	9.8	9.5	10.1	7.7
United Kingdom	15.8	14.6	14.1	12.7	14.1	14.5	14.8	13.6
<i>Unweighted average:</i>								
OECD Total	11.6	12.7	13.2	12.8	13.2	13.5	13.4	
OECD America	13.7	10.0	11.4	11.1	12.3	12.6	12.1	
OECD Pacific	12.0	13.7	14.8	13.9	12.9	13.7	13.2	
OECD Europe	11.3	12.9	13.2	12.8	13.4	13.6	13.6	13.2
EU 15	11.7	13.5	13.8	13.8	14.6	14.8	14.6	14.1

a) . Unified Germany beginning in 1991.