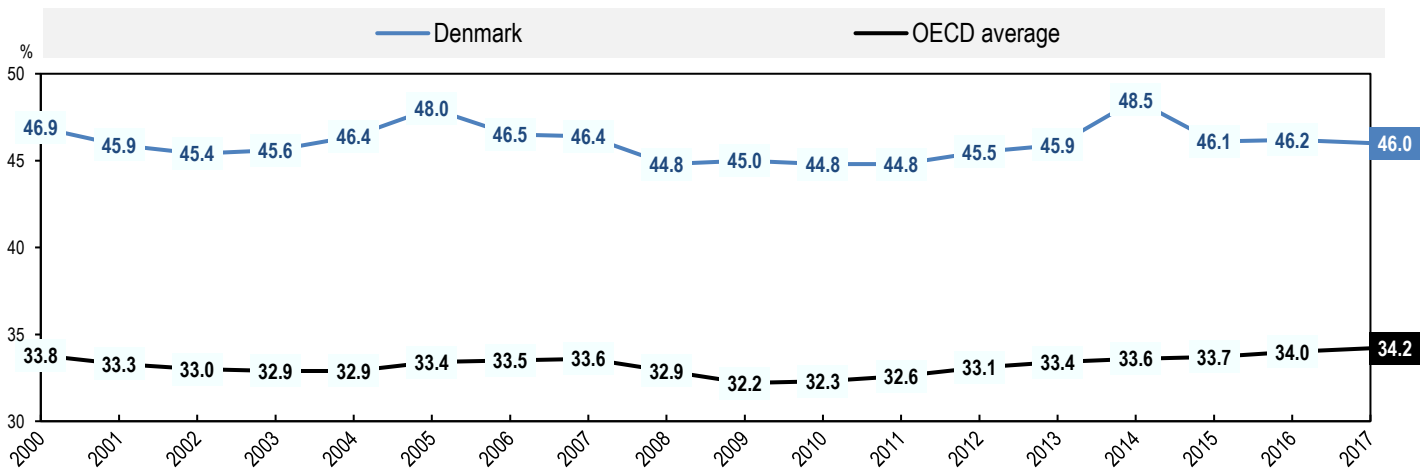


Revenue Statistics 2018 - Denmark

Tax-to-GDP ratio

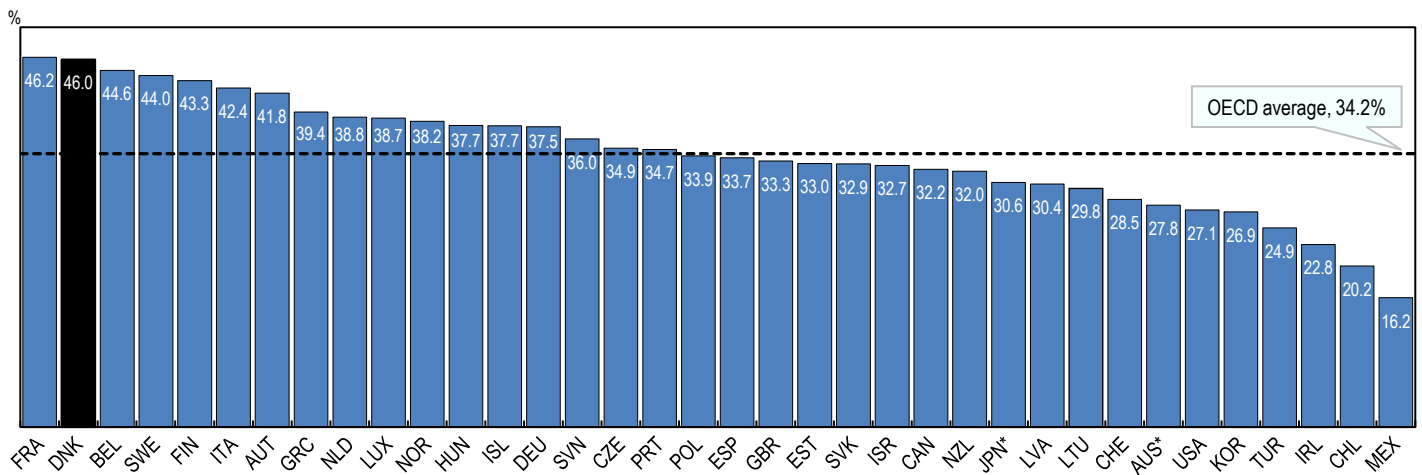
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Denmark decreased by 0.2 percentage points, from 46.2% in 2016 to 46.0% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Denmark has decreased from 46.9% in 2000 to 46.0% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Denmark was 48.5% in 2014, with the lowest being 44.8% in 2008, 2010 and 2011.



Tax-to-GDP ratio compared to the OECD, 2017

Denmark ranked 2nd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Denmark had a tax-to-GDP ratio of 46.0% compared with the OECD average of 34.2%. In 2016, Denmark was also ranked 2nd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



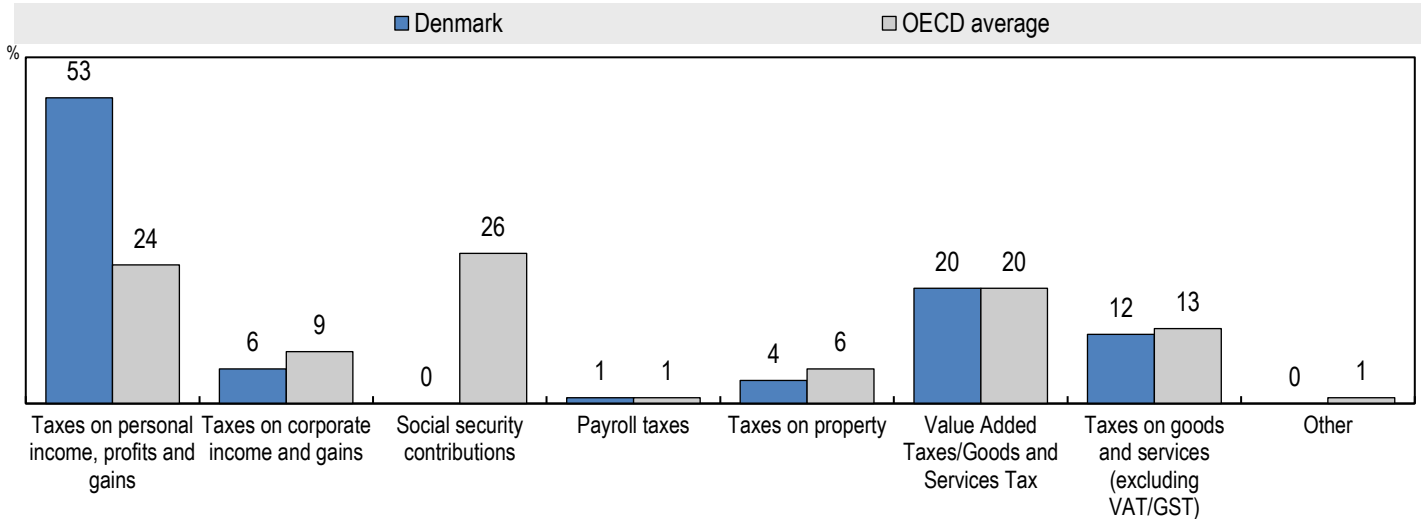
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Denmark			Position in OECD ²		
	Danish Krone, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	599 421	593 664	+ 5 757	63	63	-	1st	1st	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	510 248	516 450	- 6 202	53	55	- 2	1st	1st	-
<i>Corporate income and gains</i>	55 564	55 011	+ 553	6	6	-	25th	25th	-
Social security contributions	1 188	1 354	- 166	-	-	-	34th	34th	-
Payroll taxes	5 834	5 732	+ 102	1	1	-	11th	11th	-
Taxes on property	38 573	38 864	- 291	4	4	-	21st	21st	-
Taxes on goods and services	305 882	291 931	+ 13 951	32	31	+ 1	19th	20th	+ 1
<i>of which VAT</i>	195 133	184 904	+ 10 229	20	20	-	19th	21st	+ 2
Other	3 340	3 596	- 256	-	-	-	25th	24th	- 1
TOTAL	954 238	935 142	+ 19 096	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 2018 <http://oe.cd/revenue-statistics>

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