

Table A. Total tax revenue as percentage of GDP

	1975	1985	1990	1995	2000	2001	2002	2003
								Provisional
Canada	31.9	32.5	35.9	35.6	35.6	35.0	33.9	33.9
Mexico		17.0	17.3	16.7	18.5	18.8	18.1	19.5
United States	25.6	25.6	27.3	27.9	29.9	28.9	26.4	25.4
Australia	26.5	29.1	29.3	29.6	31.8	30.4	31.5	n.a.
Japan	20.8	27.4	30.2	27.8	27.1	27.4	25.8	n.a.
Korea	14.5	16.0	18.1	19.4	23.6	24.1	24.4	25.5
New Zealand	28.5	31.3	37.7	37.0	33.4	33.3	34.9	34.8
Austria	37.4	41.9	40.4	41.6	43.4	45.2	44.0	43.0
Belgium	40.6	45.6	43.2	44.8	45.7	45.9	46.4	45.8
Czech Republic				39.8	39.0	38.5	39.3	39.9
Denmark	40.0	47.4	47.1	49.4	49.6	49.9	48.9	49.0
Finland	36.8	40.2	44.3	46.0	48.0	46.0	45.9	44.9
France ^a	35.9	43.8	43.0	43.9	45.2	44.9	44.0	44.2
Germany ^b	35.3	37.2	35.7	38.2	37.8	36.8	36.0	36.2
Greece	21.8	28.6	29.3	32.4	38.2	36.6	35.9	n.a.
Hungary ^c				42.4	39.0	39.0	38.3	n.a.
Iceland	29.7	28.5	31.5	31.8	39.4	38.1	38.1	40.3
Ireland	29.1	35.0	33.5	32.8	32.2	30.1	28.4	30.0
Italy	26.1	34.4	38.9	41.2	43.2	43.0	42.6	43.4
Luxembourg	37.5	45.1	40.8	42.3	40.2	40.7	41.8	41.6
Netherlands	41.3	42.8	42.9	41.9	41.2	39.8	39.2	38.8
Norway	39.3	43.1	41.5	41.1	43.2	43.4	43.5	43.9
Poland				37.0	32.5	31.9	32.6	n.a.
Portugal ^c	20.8	26.6	29.2	33.6	36.4	35.6	33.9	n.a.
Slovak Republic ^c					34.0	31.6	33.1	n.a.
Spain	18.8	27.8	33.2	32.8	35.2	35.0	35.6	35.8
Sweden	42.0	48.2	53.2	48.5	53.8	51.9	50.2	50.8
Switzerland	27.0	25.8	26.0	27.8	30.5	30.0	30.3	29.8
Turkey	16.0	15.4	20.0	22.6	32.3	35.1	31.1	32.9
United Kingdom	35.3	37.7	36.5	35.0	37.4	37.2	35.8	35.3
<i>Unweighted average:</i>								
OECD Total	30.3	33.6	34.8	35.9	37.2	36.8	36.3	
OECD America	28.8	25.0	26.8	26.7	28.0	27.6	26.1	26.2
OECD Pacific	22.6	26.0	28.8	28.5	29.0	28.8	29.1	
OECD Europe	32.1	36.6	37.4	38.5	39.9	39.4	38.9	
EU19	32.0	37.3	38.3	39.5	40.4	39.9	39.3	
EU 15	33.2	38.8	39.4	40.3	41.8	41.2	40.6	

n.a. Indicates not available.

a) From 1992 the total tax revenue has been reduced by the amount of the capital transfer that represents uncollected taxes.

b) 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.

c) For the year 2002 provisional data published in the *Revenue Statistics*, 2003 Edition are used.

Source: *Revenue Statistics 1965-2003*, OECD 2004, p. 18.

Table B. Taxes on income and profits as percentage of GDP

	1975	1985	1990	1995	2000	2001	2002	2003
	Provisional							
Canada	15.1	14.4	17.4	16.5	17.8	16.6	15.7	15.6
Mexico		3.8	4.7	4.1	5.0	5.2	5.2	5.7
United States	11.8	11.6	12.6	12.8	15.1	14.2	11.8	10.9
Australia	14.8	15.9	16.7	16.4	18.0	16.7	17.4	n.a.
Japan	9.3	12.5	14.6	10.2	9.2	9.0	7.9	n.a.
Korea	3.5	4.2	5.9	6.2	6.8	6.4	6.2	7.1
New Zealand	18.9	21.5	21.8	22.4	19.8	19.5	20.6	20.5
Austria	9.8	11.1	10.3	11.1	12.4	14.2	13.0	12.6
Belgium	16.3	18.7	16.2	17.4	17.9	18.3	18.3	17.8
Czech Republic				10.0	8.9	9.3	9.7	10.0
Denmark	23.6	27.1	27.6	30.0	29.3	29.6	28.9	29.2
Finland	16.0	16.4	17.4	16.6	20.7	18.8	18.6	17.4
France ^a	5.7	7.0	6.9	7.1	11.2	11.3	10.5	10.2
Germany ^b	12.1	12.9	11.6	11.6	11.4	10.6	10.1	9.9
Greece	2.9	5.0	5.8	7.2	10.4	9.0	8.9	n.a.
Hungary ^c				8.9	9.5	10.0	10.1	n.a.
Iceland	6.8	6.5	9.2	10.8	15.9	16.9	16.7	17.7
Ireland	8.7	12.1	12.3	12.8	13.4	12.5	11.1	12.0
Italy	5.6	12.7	14.2	14.5	14.3	14.7	13.8	13.2
Luxembourg	16.2	19.5	16.0	16.7	14.6	14.7	15.3	14.9
Netherlands	14.4	11.3	13.8	11.1	10.4	10.6	10.6	9.9
Norway	13.5	17.1	14.6	14.4	19.4	19.5	19.0	19.6
Poland				11.3	9.9	9.4	9.5	n.a.
Portugal ^c	3.6	6.8	7.5	8.5	10.1	9.6	9.4	n.a.
Slovak Republic ^c					7.2	6.5	7.0	n.a.
Spain	4.2	7.3	10.2	9.6	9.8	9.9	10.4	10.1
Sweden	21.2	20.3	22.1	19.1	21.7	19.4	17.7	18.5
Switzerland	11.9	11.8	12.1	12.0	13.4	12.7	13.1	12.8
Turkey	6.8	5.7	6.7	6.4	9.5	10.1	7.7	7.8
United Kingdom	15.8	14.6	14.3	12.8	14.6	14.7	13.5	12.9
<i>Unweighted average:</i>								
OECD Total	11.5	12.6	13.2	12.7	13.6	13.3	12.9	
OECD America	13.4	9.9	11.6	11.2	12.7	12.0	10.9	10.7
OECD Pacific	11.6	13.5	14.8	13.8	13.5	12.9	13.0	
OECD Europe	11.3	12.8	13.1	12.7	13.7	13.6	13.2	
EU 19	11.1	12.9	13.3	12.8	13.3	13.1	12.7	
EU 15	11.7	13.5	13.8	13.7	14.8	14.5	14.0	

n.a. Indicates not available.

a) The tax revenues have been reduced by the amount of the capital transfer. The capital transfer has been allocated between tax headings in proportion to the reported tax revenues.

b) Unified Germany beginning in 1991.

c) For the year 2002 provisional data published in the *Revenue Statistics*, 2003 Edition are used.

Source: *Revenue Statistics 1965-2003*, OECD 2004, p. 19.