

**Figure 1. Tax revenue of main headings as percentage of total tax revenue
2003**

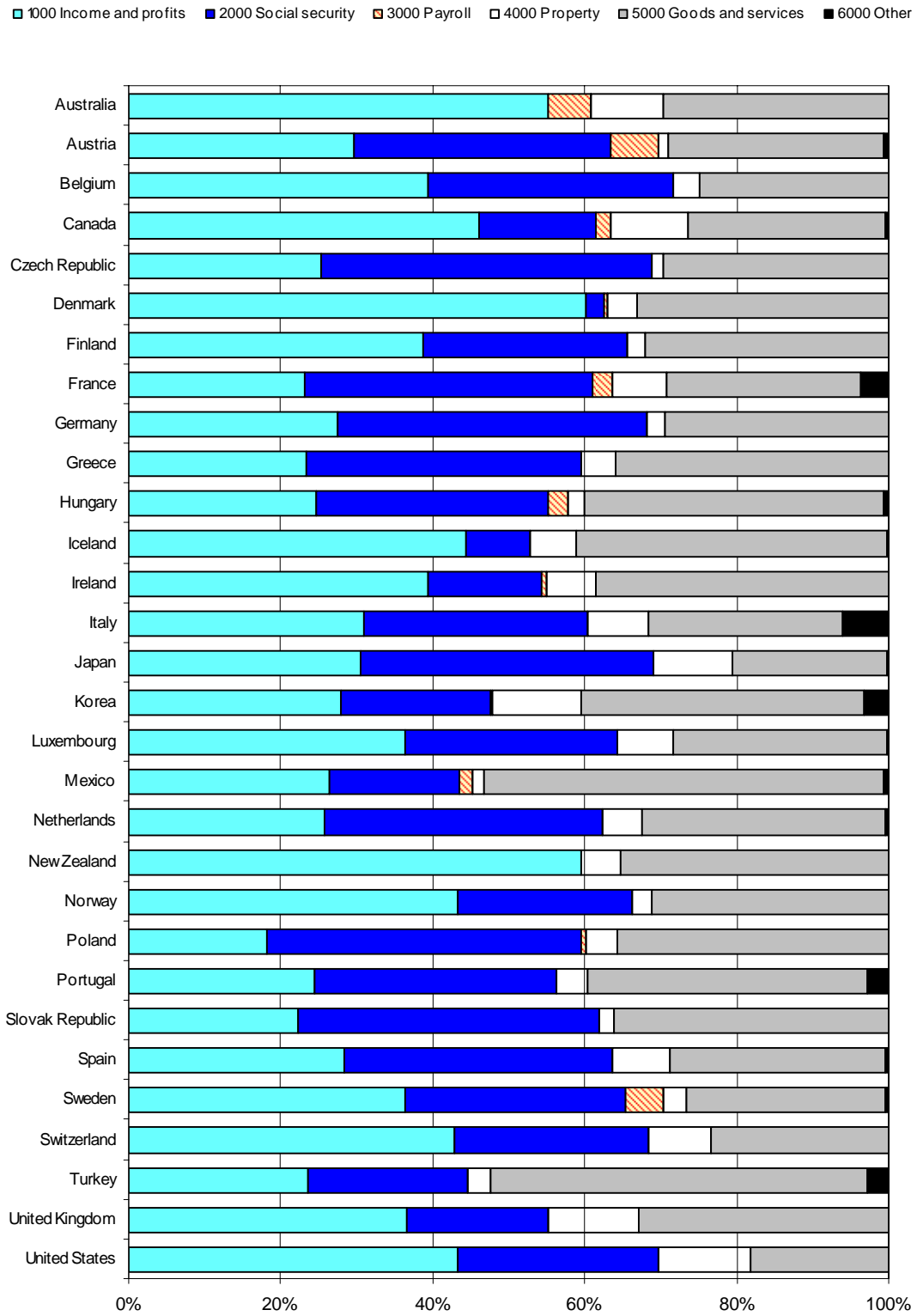


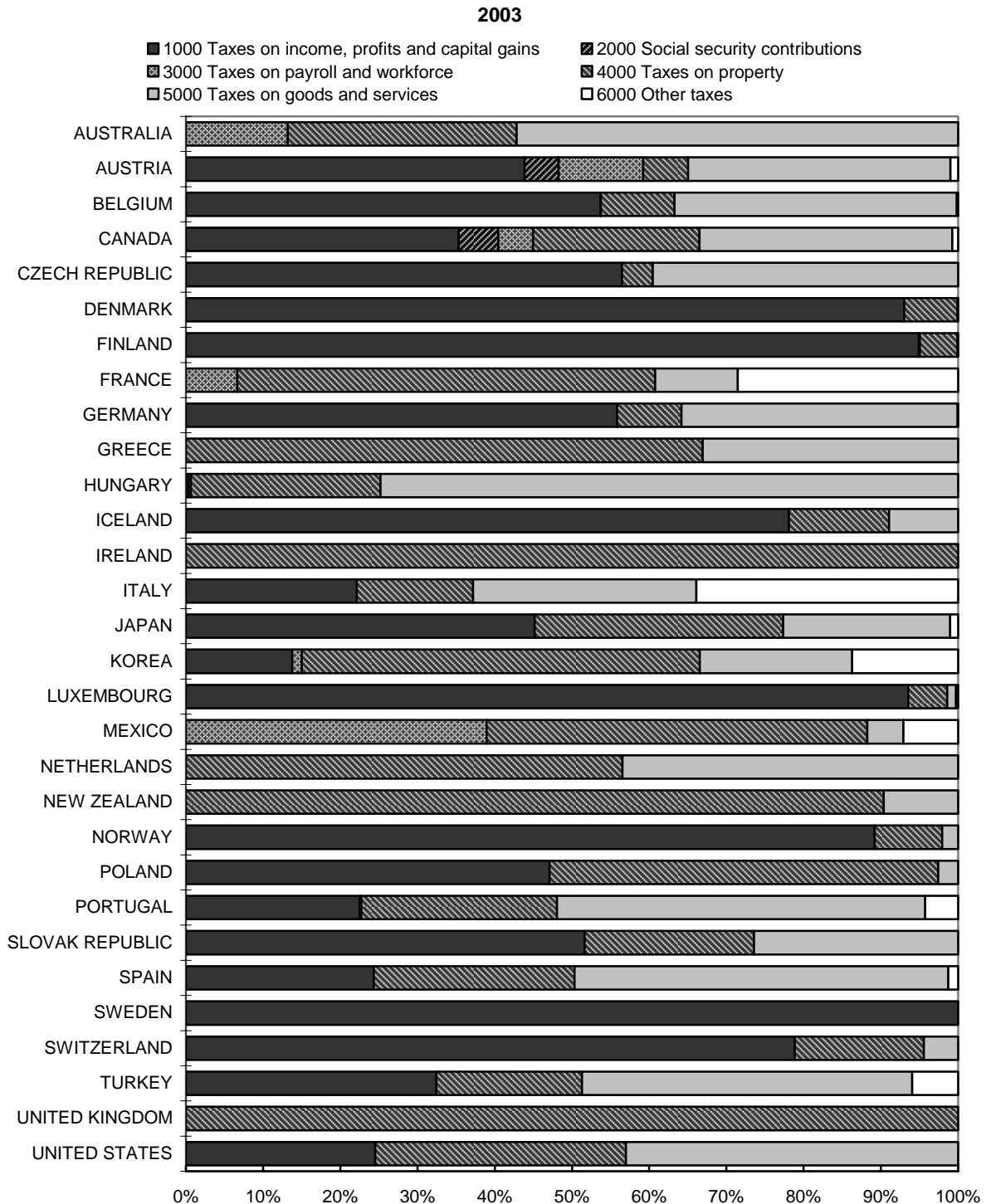
Table 1. Tax revenue of main headings as percentage of total taxation

2003

	1000	2000	3000	4000	5000	6000
	Income & Profits	Social Security	Payroll	Property	Goods & Services	Other
	Revenu & Bénéfices	Sécurité Sociale	Salaires	Patrimoine	Biens & Services	Autres
Canada	46.0	15.4	2.1	10.0	26.1	0.4
Mexico	26.5	16.9	1.8	1.6	52.5	0.7
United States	43.3	26.4	-	12.1	18.2	-
Australia	55.2	-	5.6	9.5	29.7	-
Japan	30.6	38.5	-	10.3	20.3	0.3
Korea	28.0	19.5	0.2	11.8	37.1	3.3
New Zealand	59.6	-	-	5.2	35.2	-
Austria	29.7	33.7	6.2	1.3	28.2	0.7
Belgium	39.0	31.8	-	3.3	24.6	0.1
Czech Republic	25.3	43.6	-	1.4	29.7	0.0
Denmark	59.9	2.5	0.4	3.8	33.0	0.0
Finland	38.7	26.7	-	2.3	32.0	0.1
France ¹	23.2	37.7	2.5	7.3	25.5	3.6
Germany	27.4	40.5	-	2.4	29.4	0.0
Greece	23.3	36.1	-	4.5	35.8	0.0
Hungary	24.8	30.5	2.5	2.2	39.4	0.7
Iceland	44.3	8.6	-	5.9	41.0	0.2
Ireland	39.3	14.8	0.6	6.5	38.4	-
Italy	30.9	29.5	-	8.0	25.7	6.0
Luxembourg	36.3	27.9	-	7.5	28.1	0.1
Netherlands	25.5	36.3	-	5.2	31.8	0.5
Norway	43.3	22.9	-	2.5	31.2	-
Poland	18.2	41.4	0.6	4.0	35.8	-
Portugal	24.5	31.7	-	4.1	36.7	2.8
Slovak Republic	22.3	39.6	-	1.8	36.2	0.0
Spain	28.2	35.3	-	7.5	28.2	0.5
Sweden	36.3	29.1	4.9	3.1	26.3	0.3
Switzerland	42.9	25.5	-	8.3	23.3	-
Turkey	23.7	20.8	-	3.2	49.5	2.9
United Kingdom	36.5	18.5	-	11.8	32.7	-
Unweighted average:						
OECD Total	34.4	26.1	0.9	5.6	32.1	0.8
OECD America	38.6	19.6	1.3	7.9	32.3	0.3
OECD Pacific	43.3	14.5	1.5	9.2	30.6	0.9
OECD Europe	32.3	28.9	0.8	4.7	32.3	0.8
EU 19	31.0	30.9	0.9	4.6	31.4	0.8
EU 15	33.2	28.8	1.0	5.2	30.4	1.0

1. From 1992, the total tax revenues have been reduced by the amount of capital transfer. The capital transfer has been allocated between tax headings in proportion to the report tax revenue .

Figure 2. The structure of State and local government tax receipts¹



1. This refers to only those taxes which are classified as sub-central government taxes. Social security contributions paid to social security funds are excluded.

Table 2. Total tax revenue as percentage of GDP

	1975	1985	1990	1995	2000	2002	2003	2004 Provisional
Canada	31.9	32.5	35.9	35.6	35.6	34.0	33.8	33.0
Mexico		17.0	17.3	16.7	18.5	18.1	19.0	18.5
United States	25.6	25.6	27.3	27.9	29.9	26.3	25.6	25.4
Australia	26.5	29.1	29.3	29.8	32.1	31.4	31.6	n.a
Japan	20.9	27.4	29.1	26.7	26.5	25.8	25.3	n.a
Korea	15.1	16.4	18.9	19.4	23.6	24.4	25.3	24.6
New Zealand	28.5	31.3	37.7	36.9	33.9	35.0	34.9	35.4
Austria	36.7	40.9	39.6	41.1	42.6	43.6	43.1	42.9
Belgium	40.6	45.6	43.2	44.8	45.7	46.2	45.4	45.6
Czech Republic				37.5	36.0	37.0	37.7	37.6
Denmark	40.0	47.4	47.7	49.5	50.1	48.7	48.3	49.6
Finland	36.8	40.2	44.3	46.0	48.0	45.8	44.8	44.3
France ¹	35.5	42.4	42.2	42.9	44.4	43.4	43.4	43.7
Germany ²	35.3	37.2	35.7	37.2	37.2	35.4	35.5	34.6
Greece	21.8	28.6	29.3	32.4	38.2	37.1	35.7	n.a
Hungary				42.4	39.0	38.8	38.5	37.7
Iceland	29.8	28.7	31.8	32.1	39.4	38.5	39.8	41.9
Ireland	29.1	35.0	33.5	32.8	32.2	28.7	29.7	30.2
Italy	26.1	34.4	38.9	41.2	43.2	42.5	43.1	42.2
Luxembourg	37.5	45.1	40.8	42.3	40.6	41.3	41.3	40.6
Netherlands	41.3	42.8	42.9	41.9	41.2	39.2	38.8	39.3
Norway	39.3	43.0	41.5	41.1	43.2	43.8	43.4	44.9
Poland				37.0	32.5	34.7	34.2	n.a
Portugal	20.8	26.6	29.2	33.6	36.4	36.5	37.1	n.a
Slovak Republic					34.3	33.0	31.1	30.8
Spain	18.2	26.9	32.1	31.8	34.8	34.8	34.9	35.1
Sweden	42.0	48.2	53.2	48.5	53.9	50.1	50.6	50.7
Switzerland	27.4	26.1	26.0	27.8	30.5	30.1	29.5	29.4
Turkey	16.0	15.4	20.0	22.6	32.3	31.1	32.8	31.1
United Kingdom	35.3	37.7	36.5	35.1	37.5	35.6	35.6	36.1
<i>Unweighted average:</i>								
OECD Total	30.3	33.5	34.8	35.7	37.1	36.4	36.3	
OECD America	28.8	25.0	26.8	26.7	28.0	26.1	26.1	25.6
OECD Pacific	22.7	26.0	28.7	28.2	29.0	29.1	29.3	
OECD Europe	32.1	36.4	37.3	38.3	39.7	39.0	38.9	
EU 19	33.1	38.6	39.3	39.9	40.4	39.6	39.4	
EU 15	33.1	38.6	39.3	40.1	41.7	40.6	40.5	

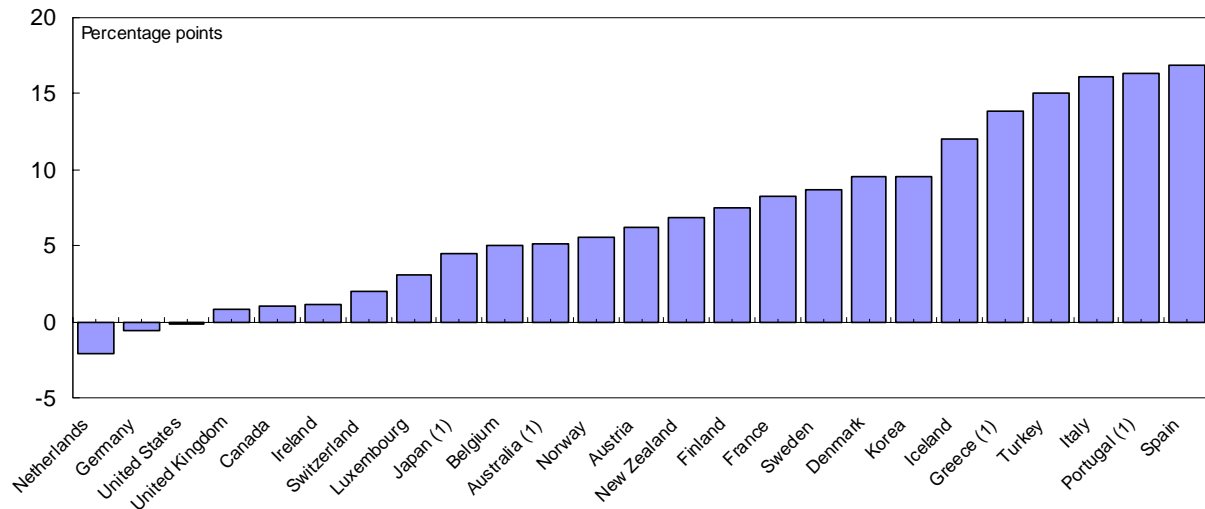
n.a indicates not available.

Note: EU 15 area countries are : Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Netherlands, Portugal , Spain, Sweden and United Kingdom.

EU 19 area countries are: EU 15 countries plus Czech Republic, Hungary, Poland and Slovak Republic.

1. From 1992, the total tax revenue has been reduced by the amount of the capital transfer that represents uncollected taxes.
2. Unified Germany beginning in 1991. Starting 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.

Figure 3. Change in Tax-to-GDP ratios, 1975-2004



Note: (1) indicates that the change is from 1975 to 2003.

Czech Republic, Hungary, Mexico, Poland and Slovak Republic are not included because data for 1975 are unavailable.