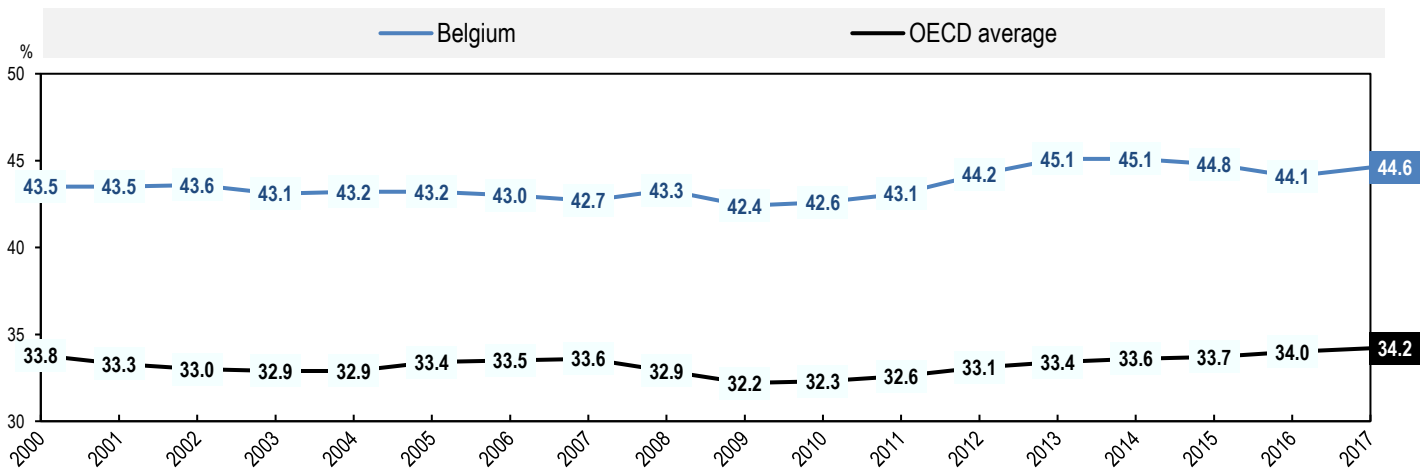


Revenue Statistics 2018 - Belgium

Tax-to-GDP ratio

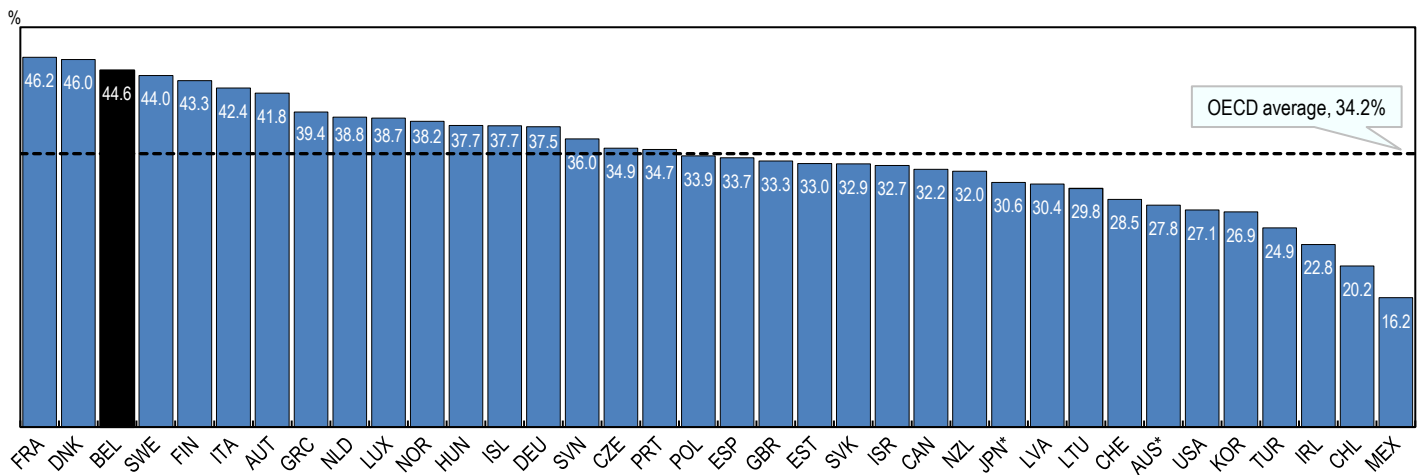
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium increased by 0.5 percentage points, from 44.1% in 2016 to 44.6% 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 Belgium has increased from 43.5% in 2000 to 44.6% 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 Belgium was 45.1% in 2013 and 2014, with the lowest being 42.4% in 2009.



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

Belgium ranked 3rd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Belgium had a tax-to-GDP ratio of 44.6% compared with the OECD average of 34.2%. In 2016, Belgium was ranked 4th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



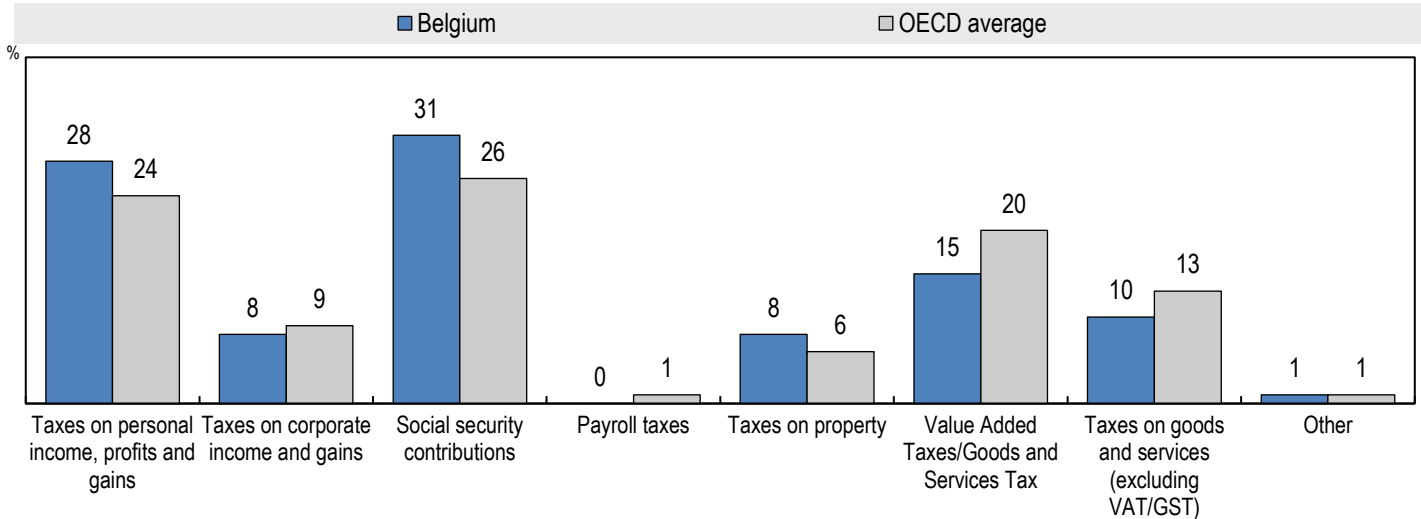
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 Belgium compared with the OECD average is shown in the figure below.



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Belgium			Position in OECD ²		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	66 249	65 573	+ 676	36	36	-	13th	14th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	51 565	51 879	- 313	28	28	-	10th	11th	+ 1
<i>Corporate income and gains</i>	14 620	13 643	+ 976	8	7	+ 1	18th	18th	-
Social security contributions	57 931	58 628	- 697	31	32	- 1	14th	14th	-
Payroll taxes	8	8	-	-	-	-	16th	16th	-
Taxes on property	14 856	14 407	+ 449	8	8	-	12th	11th	- 1
Taxes on goods and services	45 703	43 843	+ 1 861	25	24	+ 1	30th	32nd	+ 2
<i>of which VAT</i>	28 722	27 578	+ 1 144	15	15	-	29th	30th	+ 1
Other	1 575	1 406	+ 169	1	1	-	9th	11th	+ 2
TOTAL	186 323	183 864	+ 2 459	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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