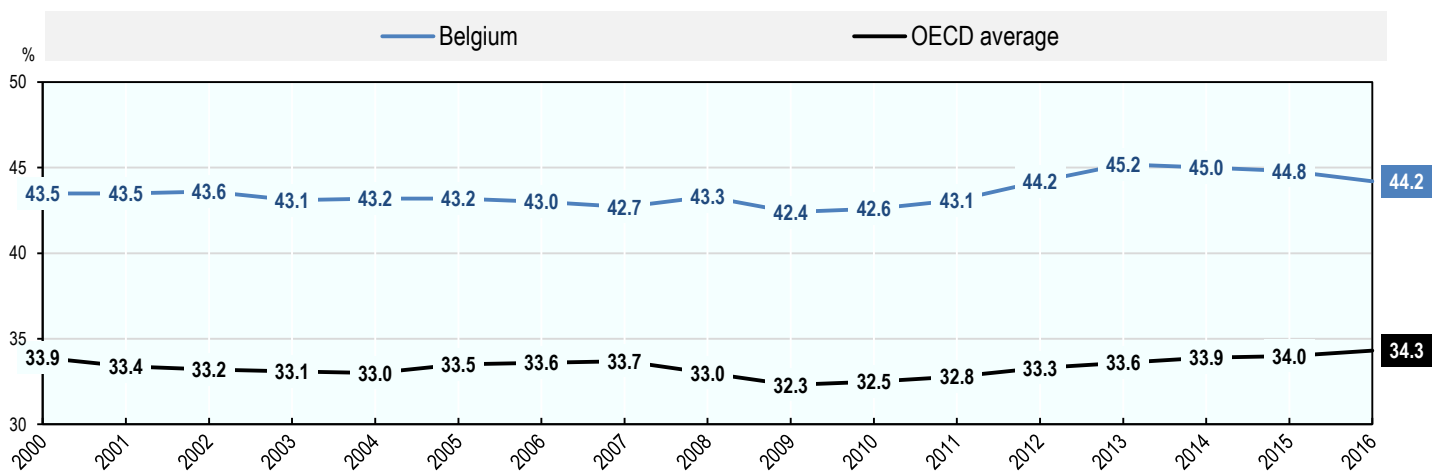


Revenue Statistics 2017 - Belgium

Tax-to-GDP ratio

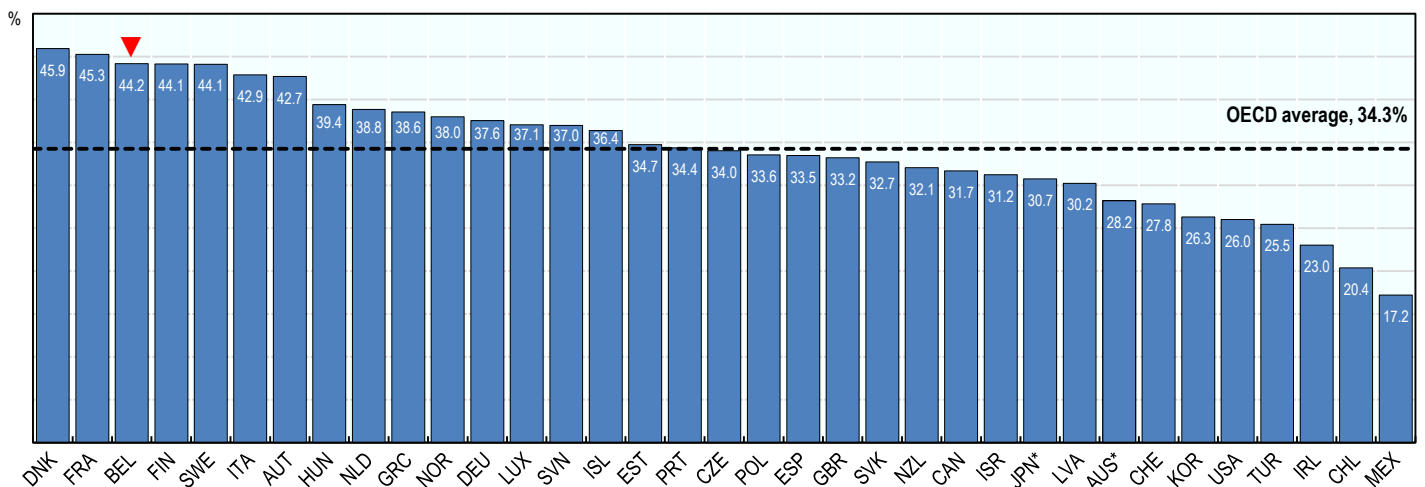
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium decreased by 0.6 percentage points, from 44.8% in 2015 to 44.2% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Belgium in 2016 has increased from 43.5% in 2000 to 44.2% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Belgium was 45.2% in 2013, with the lowest being 42.4% in 2009.



Tax-to-GDP ratio compared to the OECD, 2016

Belgium ranked 3rd out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Belgium had a tax-to-GDP ratio of 44.2% compared with the OECD average of 34.3%. In 2015, Belgium was also ranked 3rd out of the 35 OECD countries in terms of the tax-to-GDP ratio.



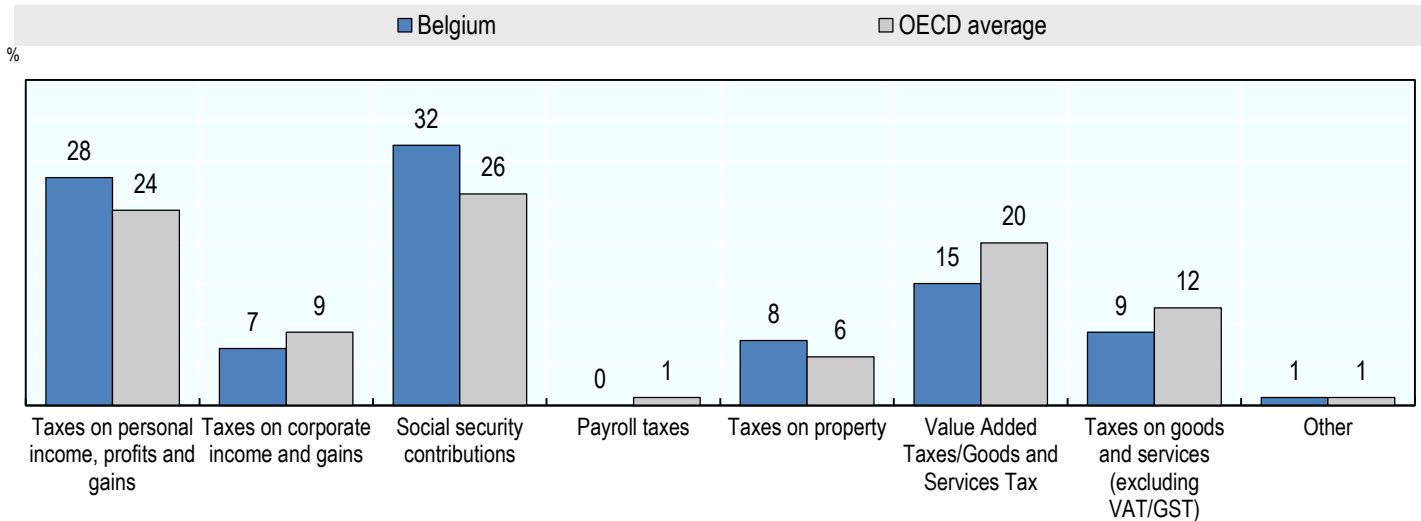
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 structure	Tax Revenues in national currency			Tax structure in Belgium			Position in OECD ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	65 663	64 566	+ 1 096	36	36	-	14th	11th	- 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	52 051	51 925	+ 127	28	29	- 1	11th	10th	- 1
<i>Corporate income and gains</i>	13 560	12 586	+ 975	7	7	-	18th	19th	+ 1
Social security contributions	58 610	57 084	+ 1 526	32	32	-	13th	13th	-
Payroll taxes	8	8	-	-	-	-	16th	16th	-
Taxes on property	14 407	14 257	+ 150	8	8	-	11th	10th	- 1
Taxes on goods and services	43 753	43 122	+ 632	24	24	-	31st	31st	-
<i>of which VAT</i>	27 547	27 518	+ 29	15	15	-	29th	28th	- 1
Other	1 403	1 294	+ 109	1	1	-	10th	11th	+ 1
TOTAL	183 844	180 330	+ 3 513	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 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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