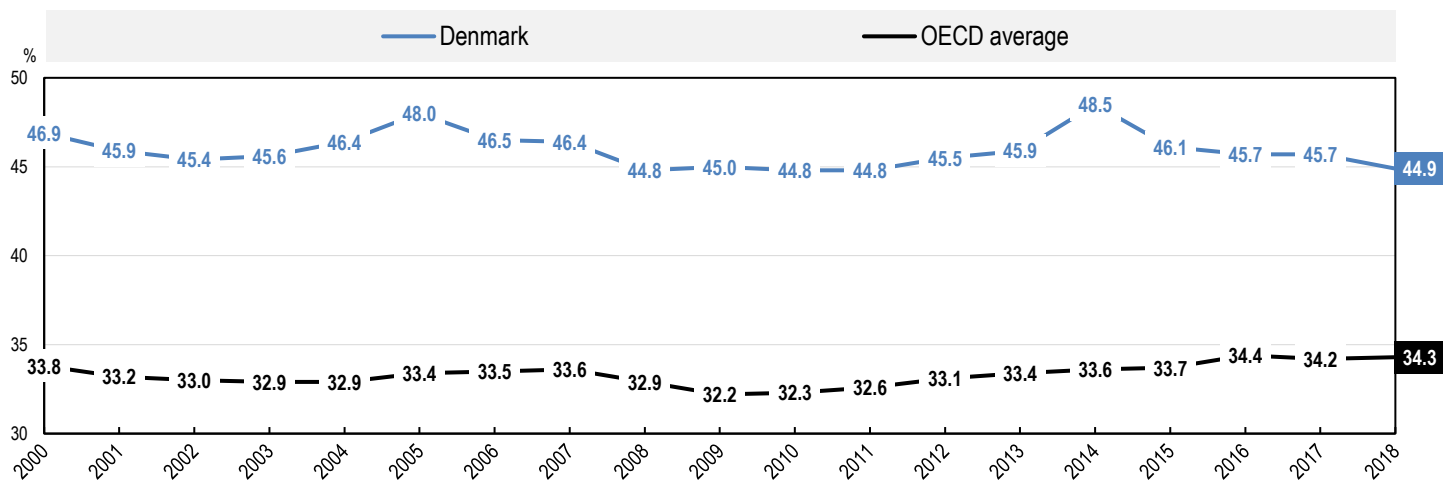


Revenue Statistics 2019 - Denmark

Tax-to-GDP ratio

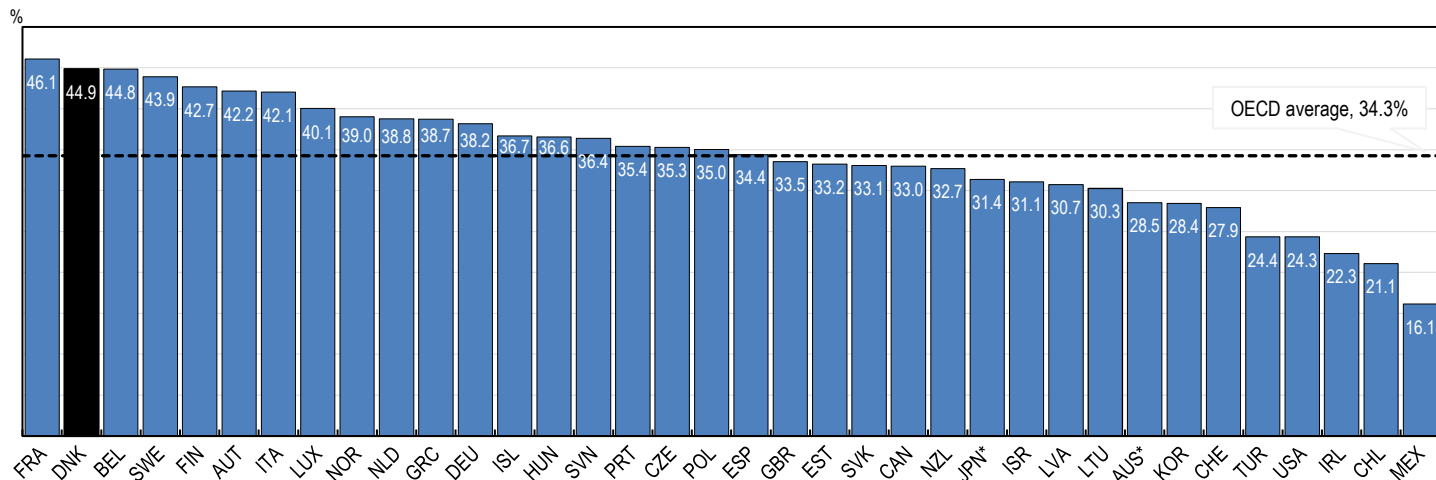
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Denmark decreased by 0.8 percentage points from 45.7% in 2017 to 44.9% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Denmark has decreased from 46.9% in 2000 to 44.9% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% 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, 2018

Denmark ranked 2nd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Denmark had a tax-to-GDP ratio of 44.9% compared with the OECD average of 34.3%. In 2017, Denmark was also ranked 2nd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



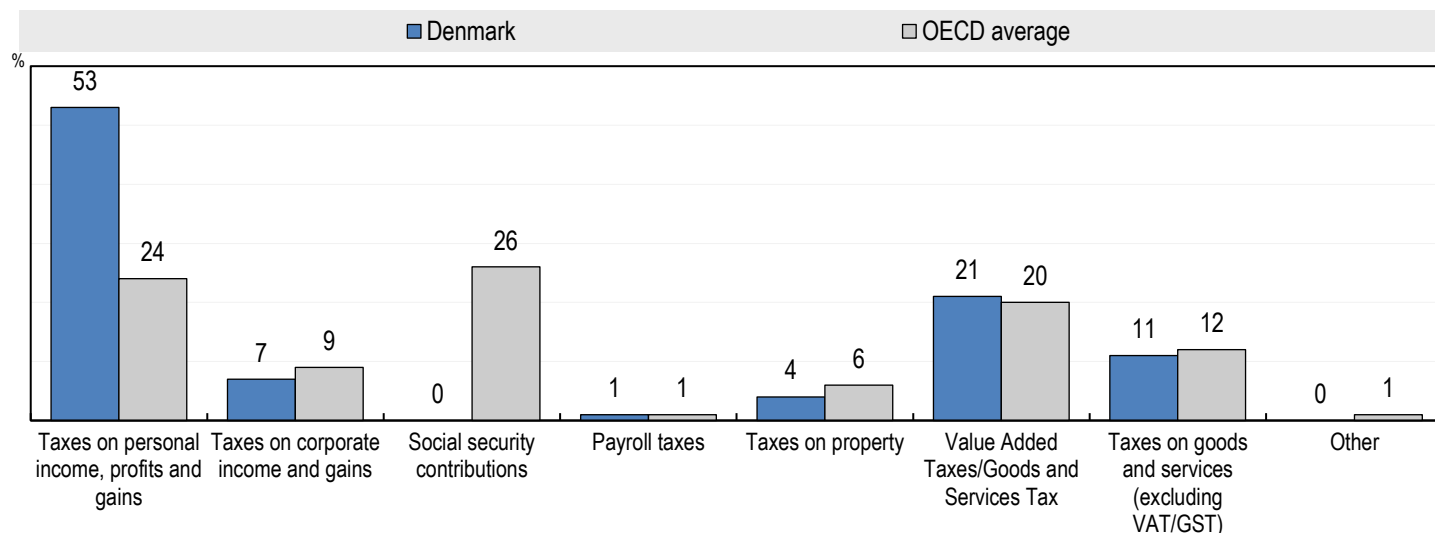
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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, and higher revenues from value-added taxes.
- » Equal to the OECD average from payroll 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			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	630 308	602 935	+ 27 373	63	63	-	1st	1st	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	527 022	509 490	+ 17 532	53	53	-	1st	1st	-
<i>Corporate income and gains</i>	71 289	59 786	+ 11 503	7	6	+ 1	20th	23rd	+ 3
Social security contributions	1 051	1 185	- 134	-	-	-	34th	34th	-
Payroll taxes	5 445	5 845	- 399	1	1	-	12th	11th	- 1
Taxes on property	38 909	38 312	+ 596	4	4	-	23rd	21st	- 2
Taxes on goods and services	316 401	308 046	+ 8 355	32	32	-	20th	19th	- 1
<i>of which VAT</i>	205 922	197 091	+ 8 831	21	21	-	20th	19th	- 1
Other	3 378	3 311	+ 67	-	-	-	27th	26th	- 1
TOTAL	995 492	959 634	+ 35 858	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 2019 <http://oe.cd/revenue-statistics>

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