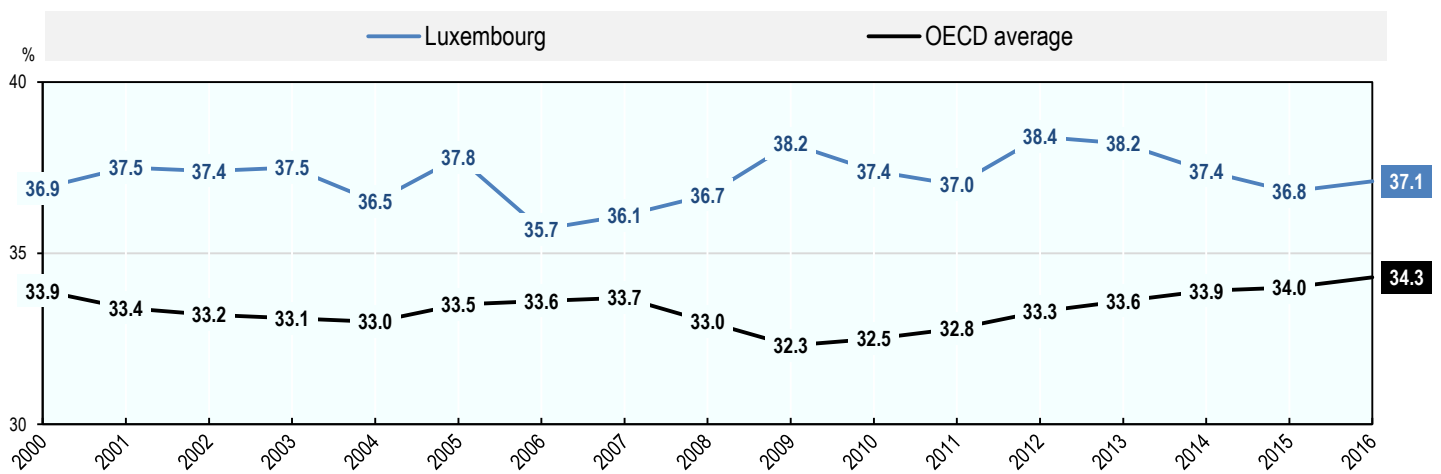


# Revenue Statistics 2017 - Luxembourg

## Tax-to-GDP ratio

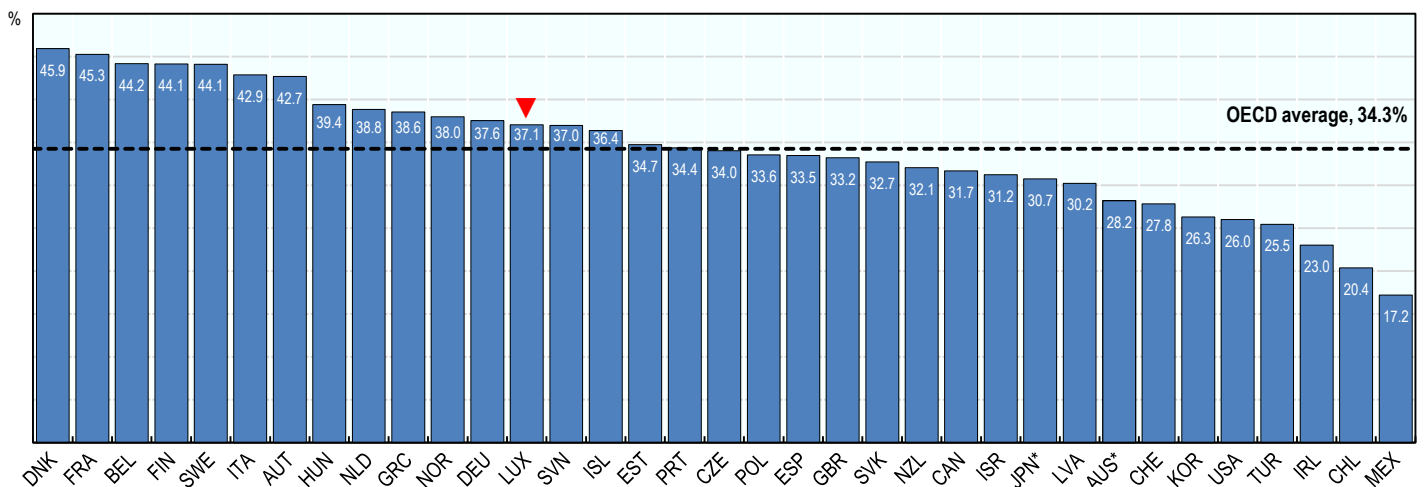
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Luxembourg increased by 0.3 percentage points, from 36.8% in 2015 to 37.1% 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 Luxembourg in 2016 has increased from 36.9% in 2000 to 37.1% 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 Luxembourg was 38.4% in 2012, with the lowest being 35.7% in 2006.



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

Luxembourg ranked 13th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.\* In 2016, Luxembourg had a tax-to-GDP ratio of 37.1% compared with the OECD average of 34.3%. In 2015, Luxembourg was ranked 12th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



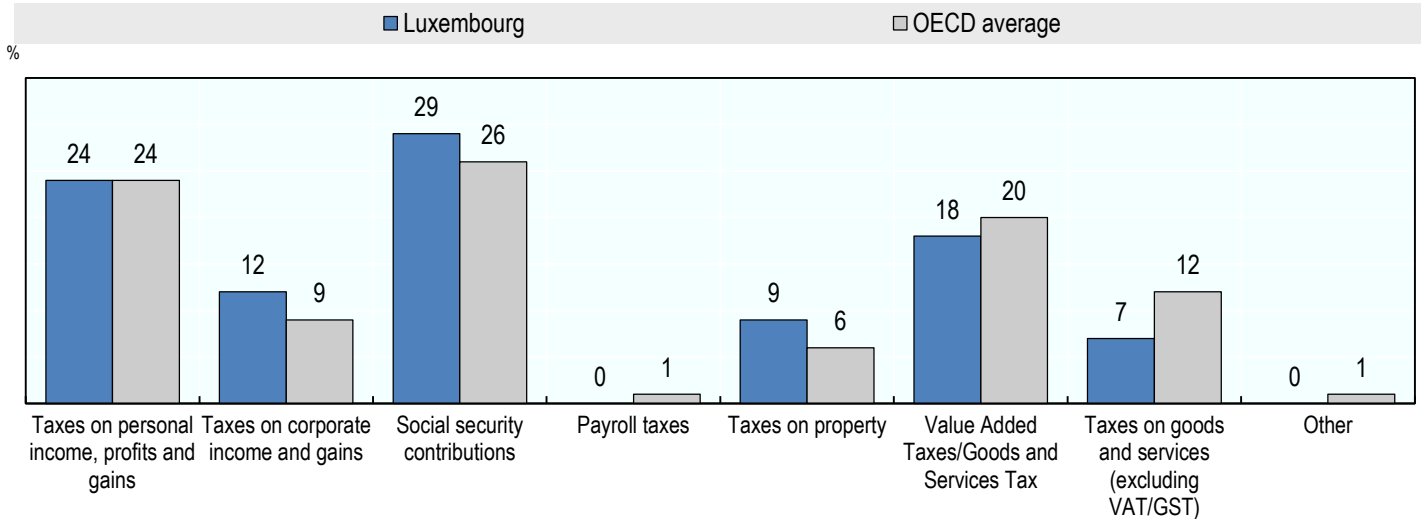
\* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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



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

- » Higher revenues from taxes on corporate income & gains; social security contributions; and property taxes.
- » Equal to the OECD average from taxes on personal income, profits & gains.
- » A lower proportion of revenues from 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 Luxembourg			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains <sup>1</sup>	7 012	6 468	+ 544	36	35	+ 1	12th	15th	+ 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	4 717	4 329	+ 389	24	23	+ 1	16th	17th	+ 1
<i>Corporate income and gains</i>	2 295	2 140	+ 155	12	11	+ 1	7th	8th	+ 1
Social security contributions	5 588	5 332	+ 257	29	29	-	17th	19th	+ 2
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	1 715	1 455	+ 259	9	8	+ 1	8th	11th	+ 3
Taxes on goods and services	4 909	5 403	- 494	25	29	- 4	29th	23rd	- 6
<i>of which VAT</i>	3 386	3 691	- 305	18	20	- 2	26th	21st	- 5
Other	52	42	+ 10	-	-	-	26th	28th	+ 2
<b>TOTAL</b>	<b>19 277</b>	<b>18 701</b>	<b>+ 575</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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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