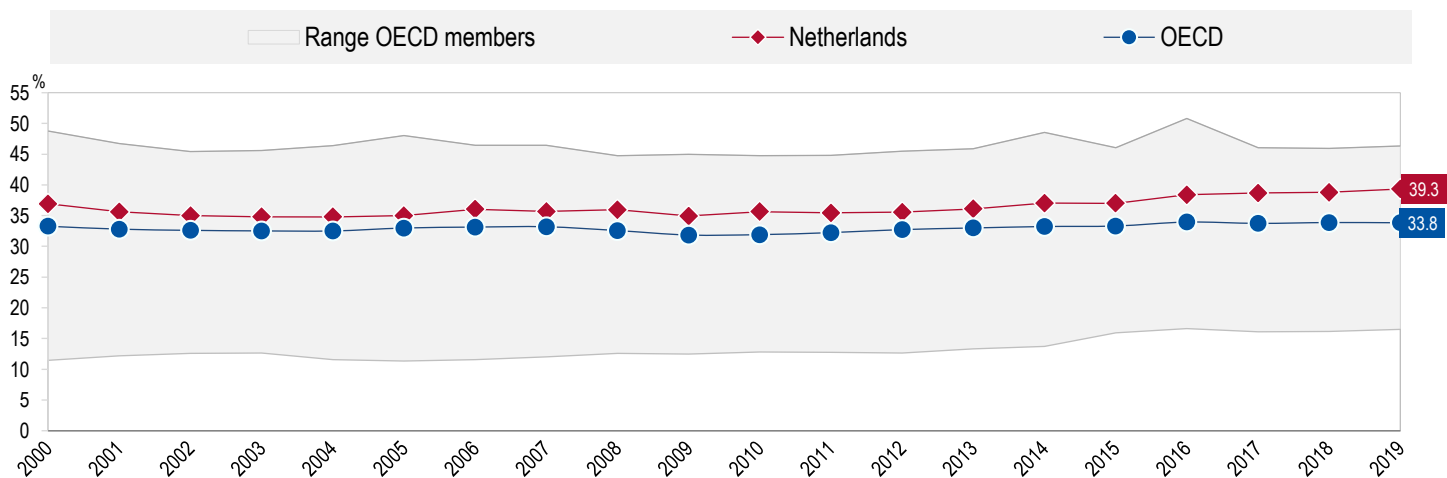


Revenue Statistics 2020 - the Netherlands

Tax-to-GDP ratio

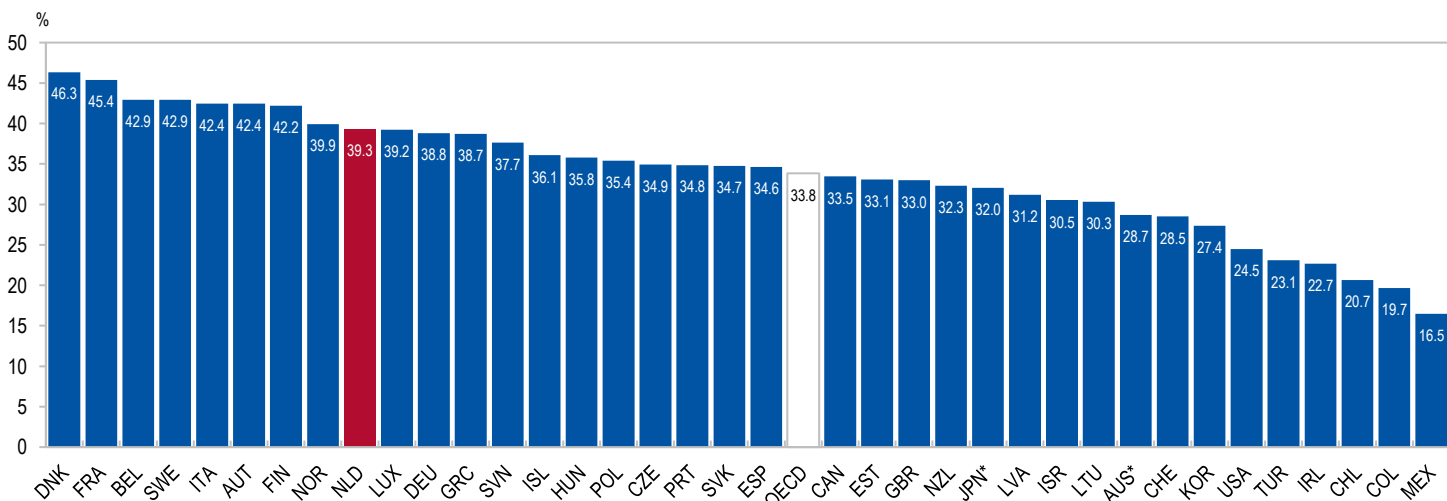
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Netherlands increased by 0.5 percentage points from 38.8% in 2018 to 39.3% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in the Netherlands has increased from 36.9% in 2000 to 39.3% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in the Netherlands was 39.3% in 2019, with the lowest being 34.8% in 2003 and 2004.



Tax-to-GDP ratio compared to the OECD, 2019

The Netherlands ranked 9th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, the Netherlands had a tax-to-GDP ratio of 39.3% compared with the OECD average of 33.8%. In 2018, the Netherlands was ranked 11th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



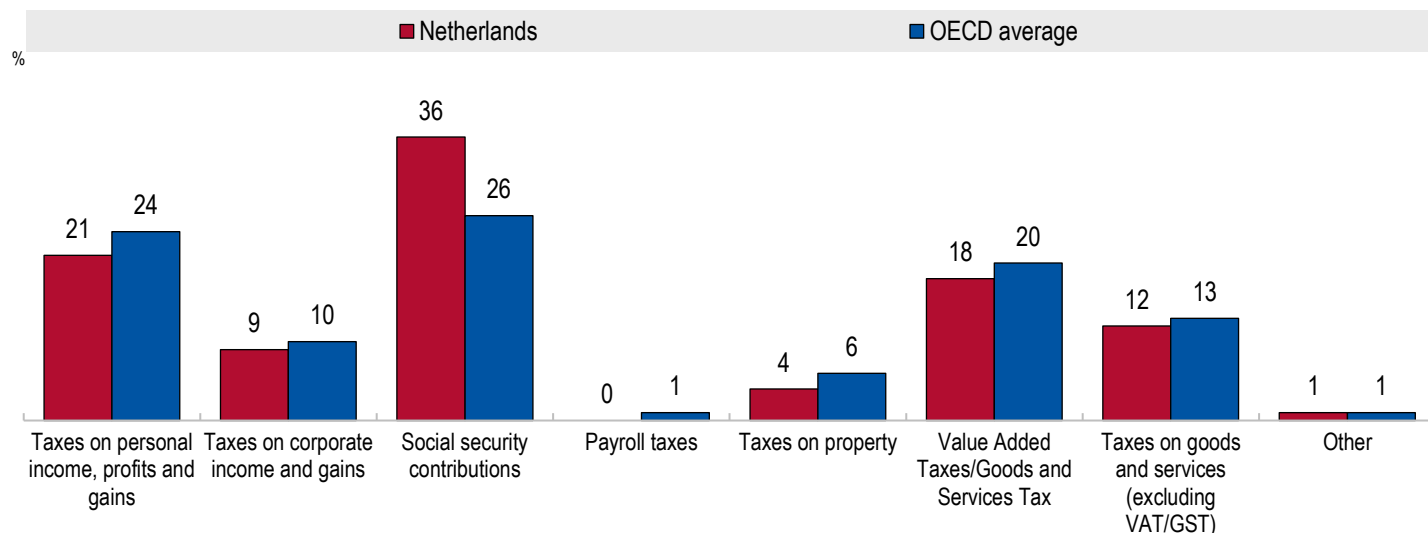
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

The structure of tax receipts in the Netherlands compared with the OECD average is shown in the figure below.



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

- » Higher revenues from social security contributions.
- » A lower proportion of revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; property taxes; 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 the Netherlands			Position in OECD ²		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	85 761	88 769	+ 3 008	30	30	-	23rd	23rd	-
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	61 571	61 660	+ 89	22	21	- 1	19th	22nd	- 3
<i>Corporate income and gains</i>	24 190	27 109	+ 2 919	8	9	+ 1	18th	18th	-
Social security contributions	101 913	108 049	+ 6 136	36	36	-	9th	8th	+ 1
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	11 487	12 142	+ 655	4	4	-	21st	22nd	- 1
Taxes on goods and services	85 653	90 531	+ 4 878	30	30	-	24th	22nd	+ 2
<i>of which VAT</i>	49 833	52 712	+ 2 879	17	18	+ 1	27th	27th	-
Other	3 277	3 311	+ 34	1	1	-	8th	9th	- 1
TOTAL	285 671	300 298	+ 14 627	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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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