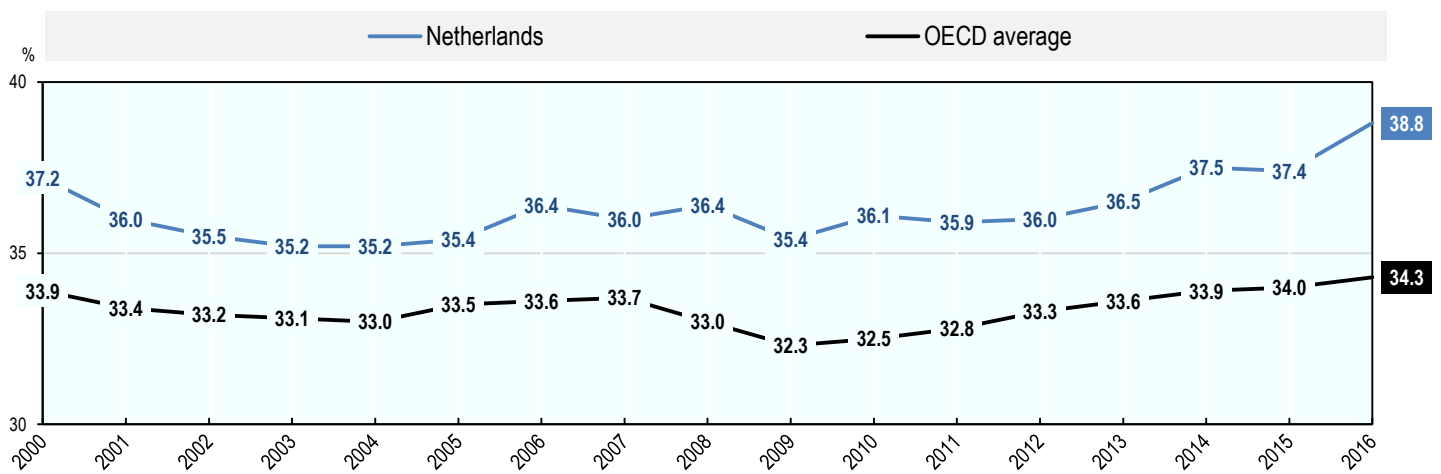


Revenue Statistics 2017 - the Netherlands

Tax-to-GDP ratio

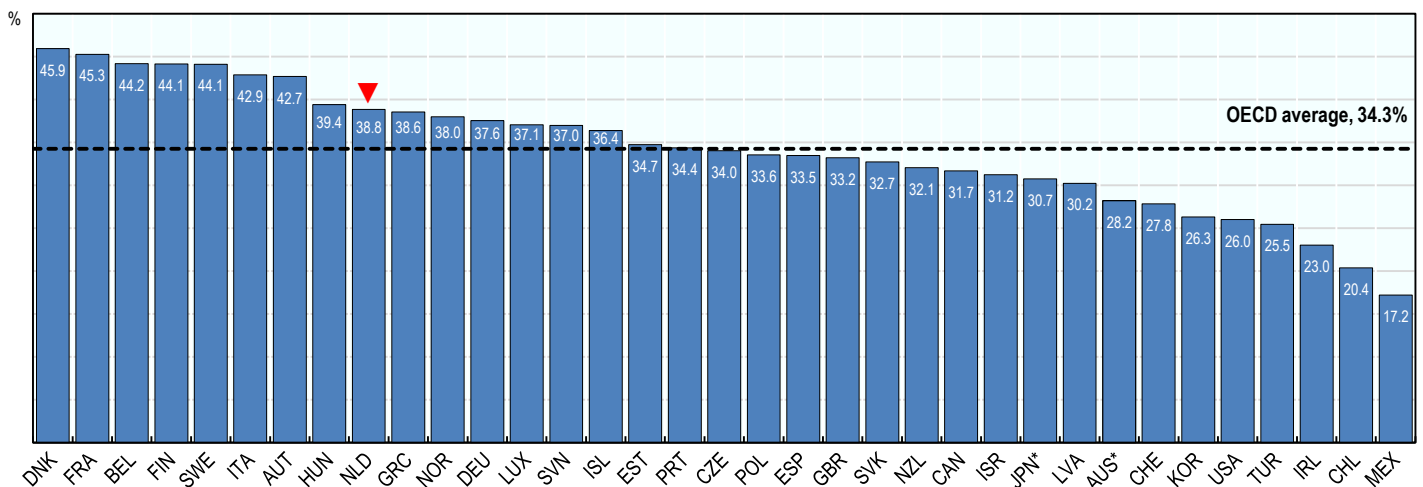
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Netherlands increased by 1.4 percentage points, from 37.4% in 2015 to 38.8% 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 the Netherlands in 2016 has increased from 37.2% in 2000 to 38.8% 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 the Netherlands was 38.8% in 2016, with the lowest being 35.2% in 2003 and 2004.



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

The Netherlands ranked 9th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, the Netherlands had a tax-to-GDP ratio of 38.8% compared with the OECD average of 34.3%. In 2015, the Netherlands was ranked 10th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



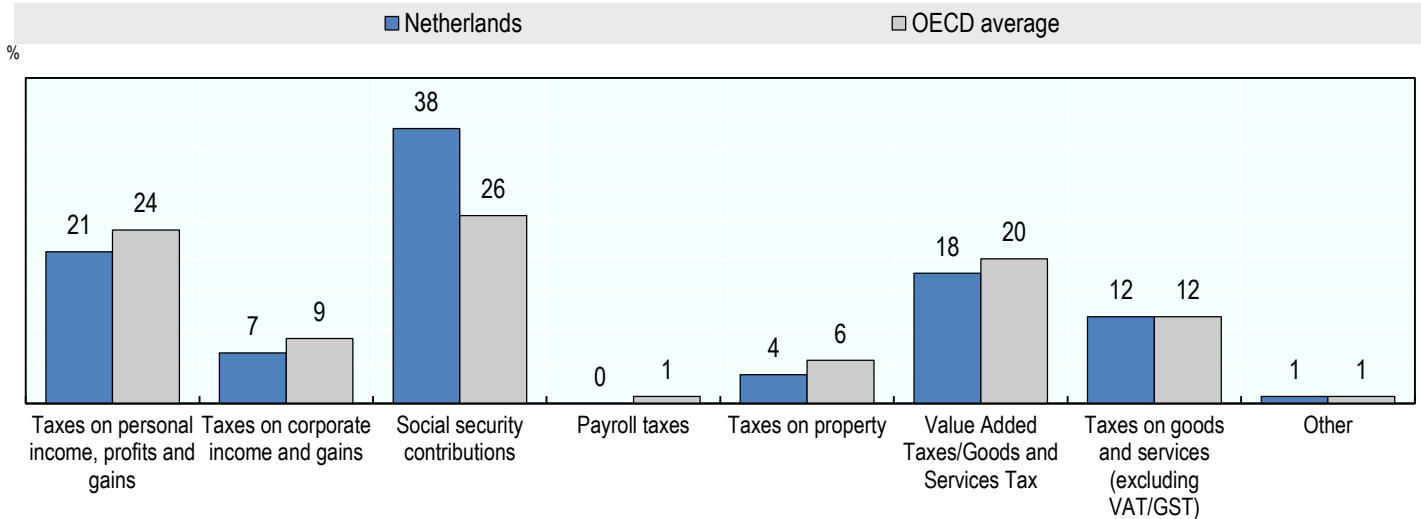
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 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:

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

Tax structure

	Tax Revenues in national currency			Tax structure in the Netherlands			Position in OECD ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	70 849	63 671	+ 7 178	28	26	+ 2	25th	26th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	52 405	46 581	+ 5 824	21	19	+ 2	21st	24th	+ 3
<i>Corporate income and gains</i>	18 444	17 090	+ 1 354	7	7	-	19th	20th	+ 1
Social security contributions	96 426	98 616	- 2 190	38	40	- 2	6th	4th	- 2
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	9 768	9 607	+ 161	4	4	-	22nd	21st	- 1
Taxes on goods and services	75 623	73 617	+ 2 006	30	30	-	22nd	21st	- 1
<i>of which VAT</i>	44 879	42 708	+ 2 171	18	17	+ 1	25th	27th	+ 2
Other	2 682	3 279	- 597	1	1	-	8th	8th	-
TOTAL	255 348	248 790	+ 6 558	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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