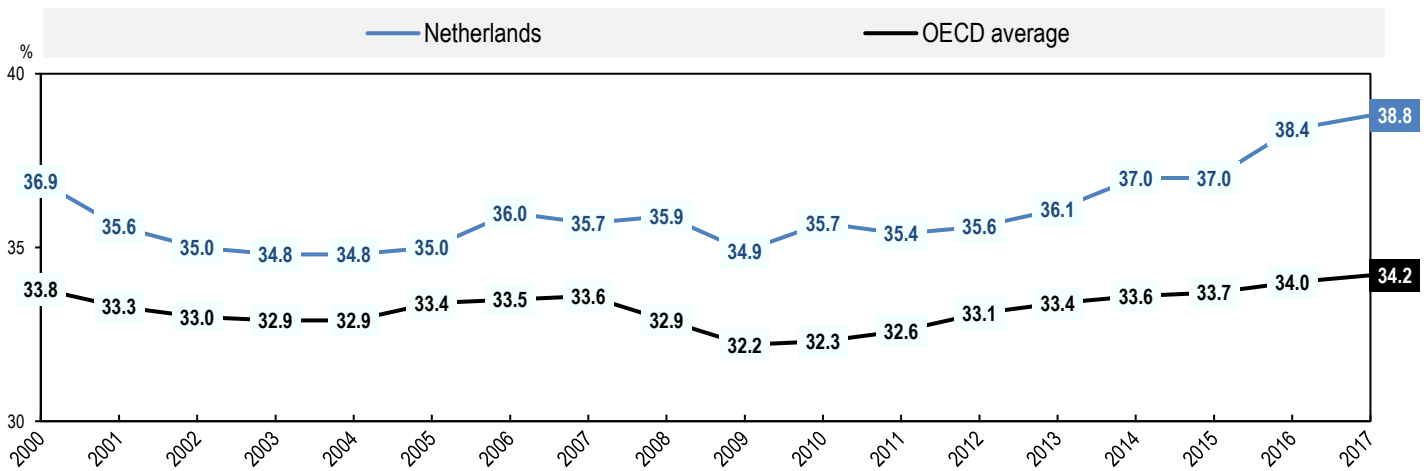


Revenue Statistics 2018 - the Netherlands

Tax-to-GDP ratio

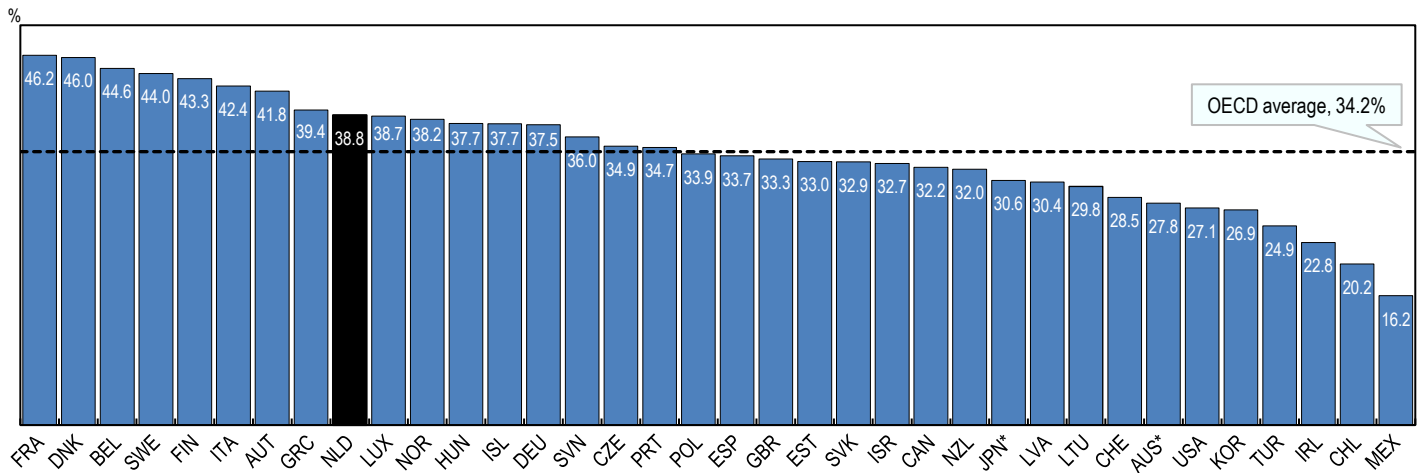
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Netherlands increased by 0.4 percentage points, from 38.4% in 2016 to 38.8% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in the Netherlands has increased from 36.9% in 2000 to 38.8% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in the Netherlands was 38.8% in 2017, with the lowest being 34.8% in 2003 and 2004.



Tax-to-GDP ratio compared to the OECD, 2017

The Netherlands ranked 9th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, the Netherlands had a tax-to-GDP ratio of 38.8% compared with the OECD average of 34.2%. In 2016, the Netherlands was ranked 12th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



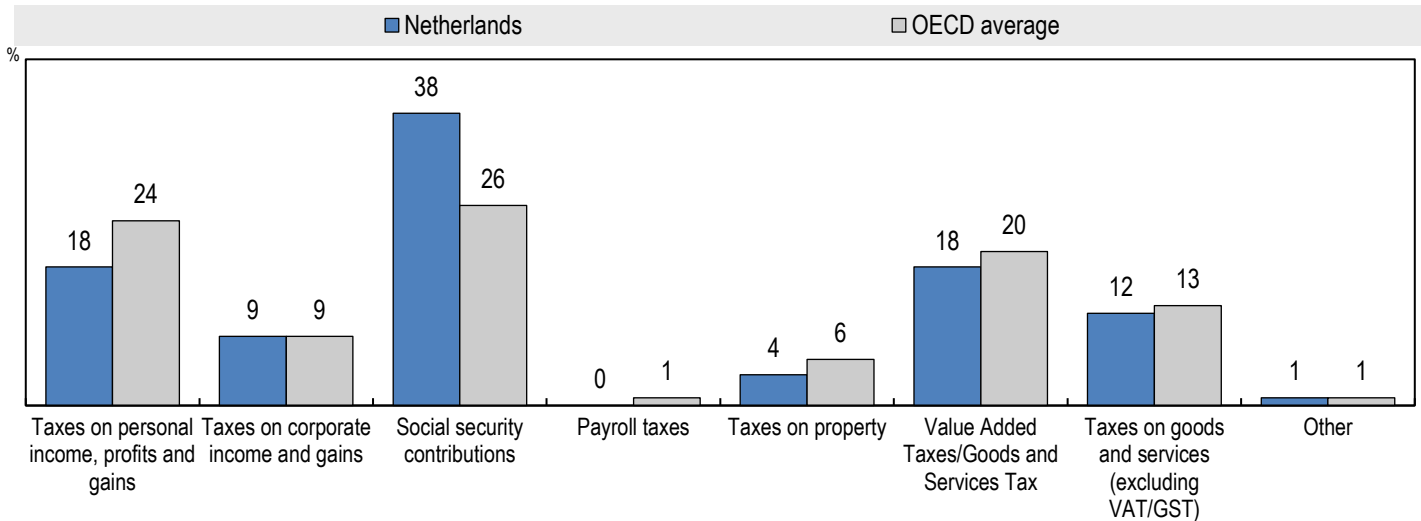
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 taxes on corporate income & gains.
- » A lower proportion of revenues from taxes on personal income, profits & 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			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	73 993	70 849	+ 3 144	27	28	- 1	25th	25th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	50 292	52 405	- 2 113	18	21	- 3	25th	21st	- 4
<i>Corporate income and gains</i>	23 701	18 444	+ 5 257	9	7	+ 2	16th	19th	+ 3
Social security contributions	103 902	96 426	+ 7 476	38	38	-	6th	7th	+ 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	10 764	9 768	+ 996	4	4	-	22nd	22nd	-
Taxes on goods and services	80 282	75 623	+ 4 659	30	30	-	21st	22nd	+ 1
<i>of which VAT</i>	47 849	44 879	+ 2 970	18	18	-	25th	27th	+ 2
Other	3 067	2 682	+ 385	1	1	-	8th	8th	-
TOTAL	272 008	255 348	+ 16 660	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 2018 <http://oe.cd/revenue-statistics>

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