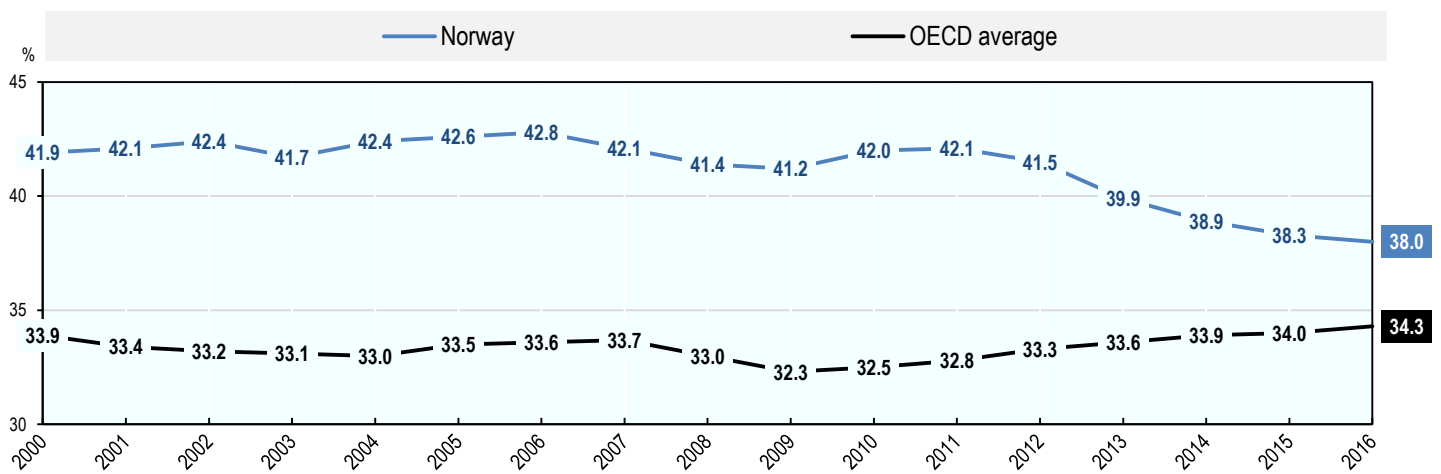


Revenue Statistics 2017 - Norway

Tax-to-GDP ratio

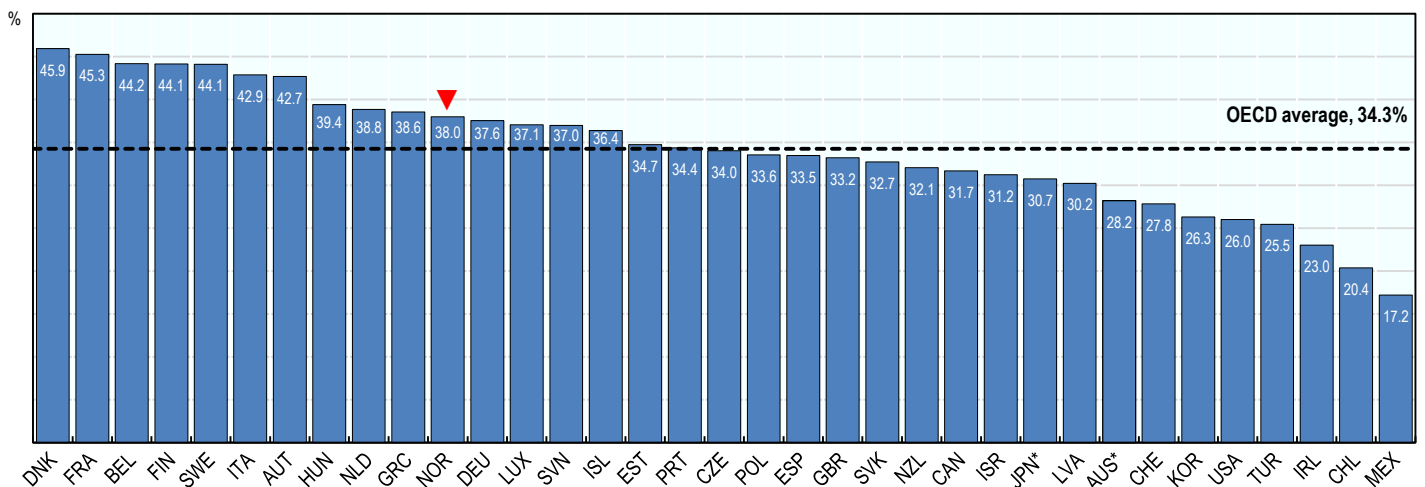
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Norway decreased by 0.3 percentage points, from 38.3% in 2015 to 38.0% 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 Norway in 2016 has decreased from 41.9% in 2000 to 38.0% 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 Norway was 42.8% in 2006, with the lowest being 38.0% in 2016.



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

Norway ranked 11th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Norway had a tax-to-GDP ratio of 38.0% compared with the OECD average of 34.3%. In 2015, Norway was ranked 9th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



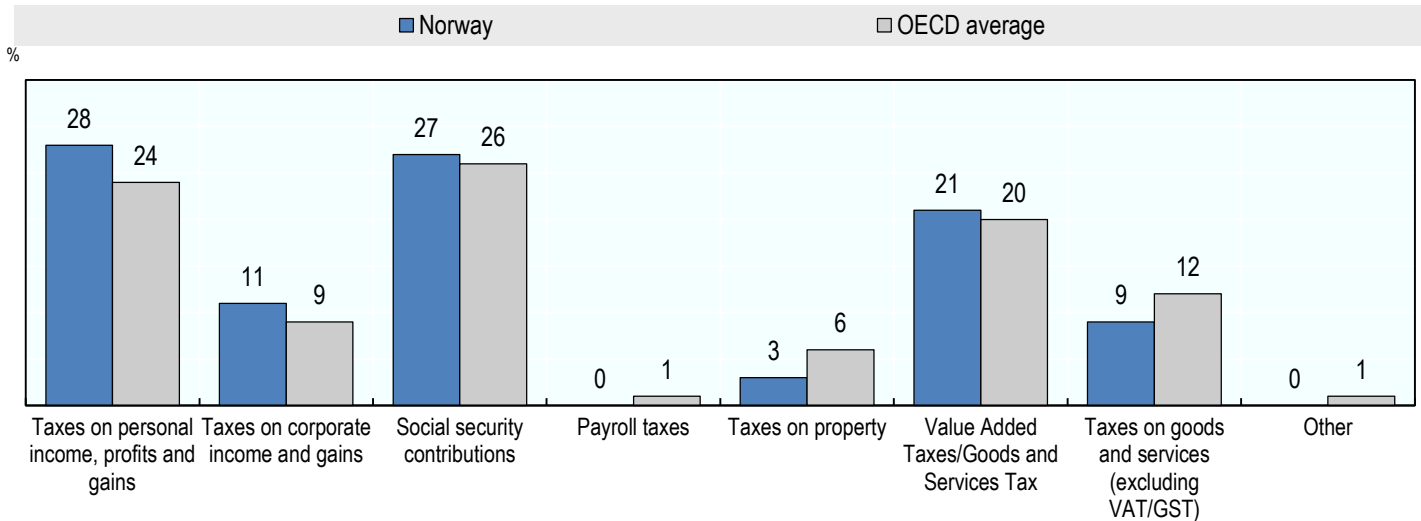
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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



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

- » Higher revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; social security contributions; and value-added taxes.
- » A lower proportion of revenues from property 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 Norway			Position in OECD ²		
	Norwegian Krone, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	470 604	517 892	- 47 288	39	42	- 3	10th	8th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	333 673	309 592	+ 24 081	28	25	+ 3	12th	15th	+ 3
<i>Corporate income and gains</i>	136 931	208 300	- 71 369	11	17	- 6	9th	3rd	- 6
Social security contributions	325 976	312 938	+ 13 038	27	26	+ 1	20th	22nd	+ 2
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	34 884	38 485	- 3 601	3	3	-	27th	26th	- 1
Taxes on goods and services	362 686	351 343	+ 11 343	30	29	+ 1	20th	24th	+ 4
<i>of which VAT</i>	255 181	243 800	+ 11 381	21	20	+ 1	13th	19th	+ 6
Other	-	-	-	-	-	-	33rd	34th	+ 1
TOTAL	1 194 150	1 220 658	- 26 508	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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