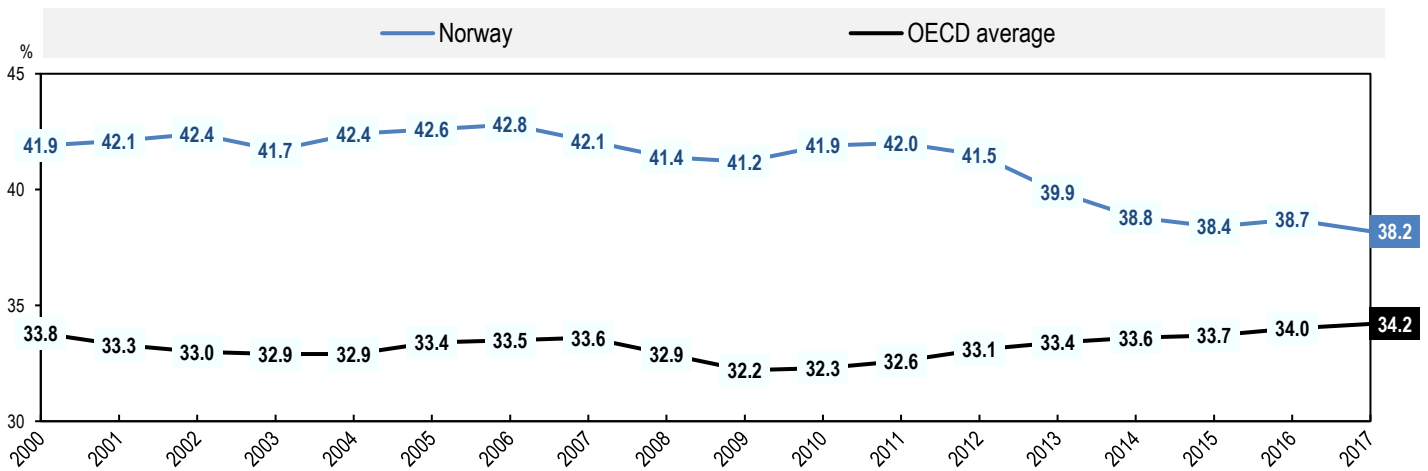


# Revenue Statistics 2018 - Norway

## Tax-to-GDP ratio

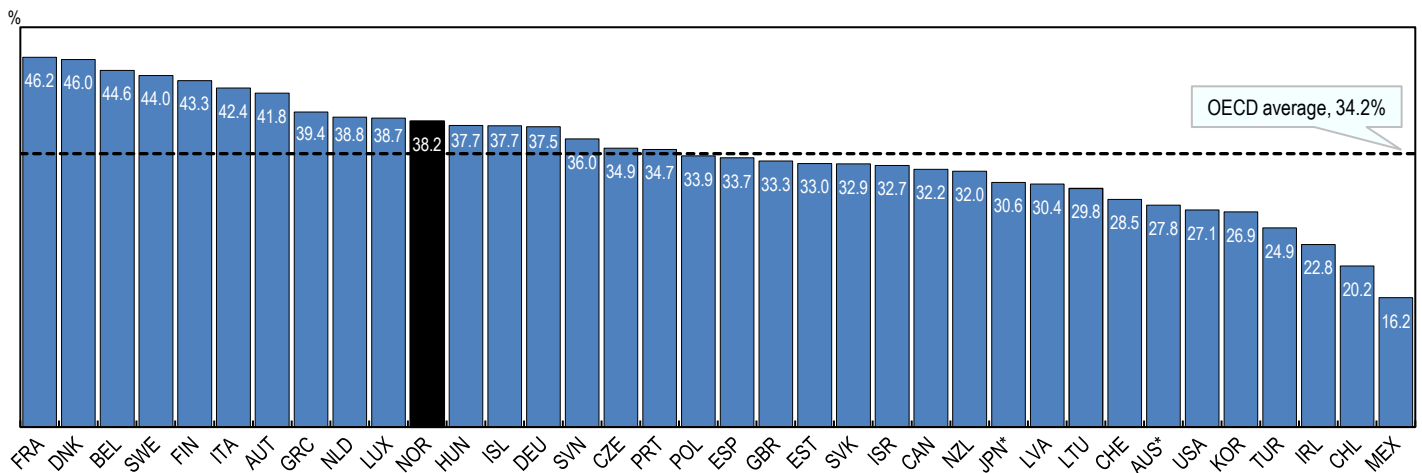
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Norway decreased by 0.5 percentage points, from 38.7% in 2016 to 38.2% 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 Norway has decreased from 41.9% in 2000 to 38.2% in 2017. Over the same period, the OECD average was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Norway was 42.8% in 2006, with the lowest being 38.2% in 2017.



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

Norway ranked 11th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Norway had a tax-to-GDP ratio of 38.2% compared with the OECD average of 34.2%. In 2016, Norway was also ranked 11th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



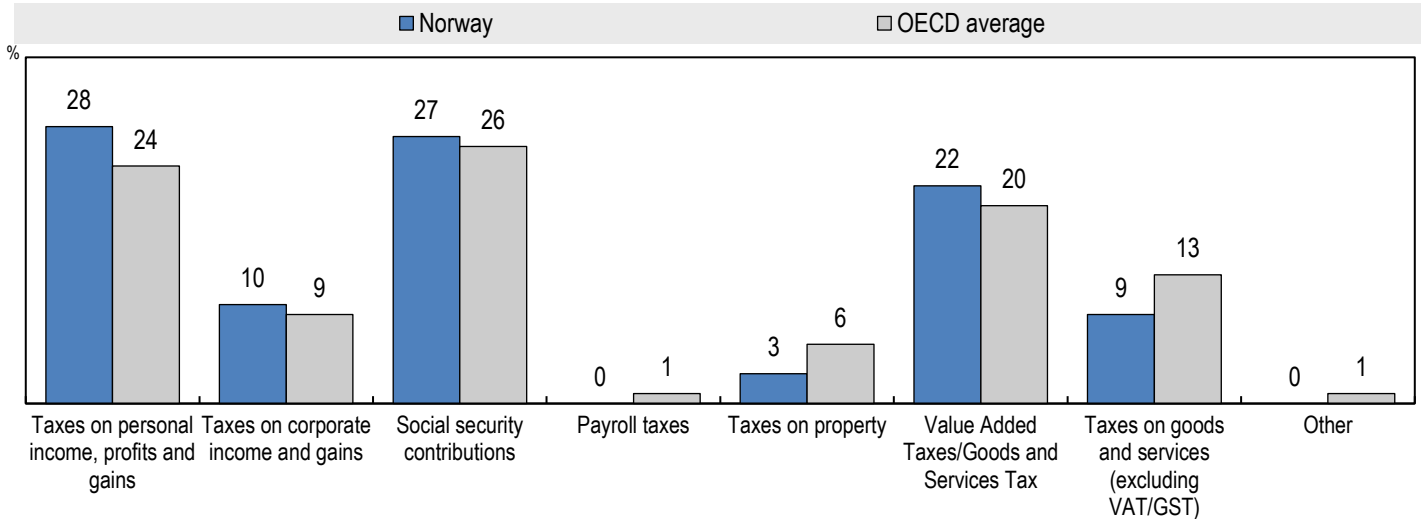
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 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 Revenues in national currency			Tax structure in Norway			Position in OECD <sup>2</sup>		
	Norwegian Krone, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	458 170	475 374	- 17 204	38	40	- 2	9th	10th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	332 773	335 199	- 2 426	28	28	-	11th	12th	+ 1
<i>Corporate income and gains</i>	125 397	140 175	- 14 778	10	12	- 2	13th	8th	- 5
Social security contributions	330 919	325 569	+ 5 350	27	27	-	20th	21st	+ 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	39 232	35 572	+ 3 660	3	3	-	25th	27th	+ 2
Taxes on goods and services	378 805	361 716	+ 17 089	31	30	+ 1	20th	21st	+ 1
<i>of which VAT</i>	269 215	255 181	+ 14 034	22	21	+ 1	11th	15th	+ 4
Other	-	-	-	-	-	-	34th	34th	-
<b>TOTAL</b>	<b>1 207 126</b>	<b>1 198 231</b>	<b>+ 8 895</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 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

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