

Table 3 - tableau 3
 Total tax as percentage of GDP

		Total des recettes fiscales en pourcentage du PIB											
		1965	1966	1967	1968	1969	1970	1971	1972	1973	1974		
Canada		25.6	26.7	27.7	28.5	30.8	30.8	30.3	30.8	30.3	32.7	Canada	
Mexico												Mexique	
United States		24.7	25.0	26.1	25.5	27.9	27.0	25.0	25.6	25.5	26.2	Etats-Unis	
Australia		21.7	20.8	21.4	21.4	21.7	22.2	23.0	22.4	23.5	25.8	Australie	
Japan		18.2	17.7	18.1	18.4	18.7	19.6	19.9	20.6	22.3	22.9	Japon	
Korea										12.5	12.1	Corée	
New Zealand		24.0	24.7	26.7	23.2	24.3	26.0	24.9	26.5	27.2	30.4	Nouvelle-Zélande	
Austria		33.9	34.6	34.5	34.5	35.0	33.9	34.6	35.0	35.2	36.1	Autriche	
Belgium		31.1	33.3	33.9	34.8	34.9	34.8	36.0	35.8	37.0	37.9	Belgique	
Czech Republic												République tchèque	
Denmark		29.9	31.8	32.3	35.1	34.7	39.2	42.2	41.6	41.1	42.9	Danemark	
Finland		30.4	31.6	32.4	32.8	31.4	32.0	33.6	34.1	35.0	34.2	Finlande	
France		34.5	34.3	34.7	34.9	35.8	33.7	33.2	33.6	33.6	34.1	France	
Germany		31.6	32.2	32.2	32.2	33.9	32.3	32.9	34.2	35.7	35.7	Allemagne	
Greece		19.9	21.4	22.4	23.2	22.9	22.4	22.2	22.0	20.3	21.3	Grèce	
Hungary												Hongrie	
Iceland		26.2					27.3					Islande	
Ireland		24.9	26.9	27.5	27.9	28.6	28.8	29.8	28.6	28.7	29.2	Irlande	
Italy		25.5	25.3	26.2	27.0	26.4	26.1	26.8	26.7	24.4	25.7	Italie	
Luxembourg		27.7	27.4	28.1	27.2	27.3	26.8	29.4	30.0	30.4	31.4	Luxembourg	
Netherlands		32.8	34.2	35.2	35.9	34.7	35.6	37.2	38.4	39.6	40.2	Pays-Bas	
Norway		29.6	30.8	32.6	33.5	34.8	34.4	37.1	39.1	39.6	39.1	Norvège	
Poland												Pologne	
Portugal		15.8	16.3	17.0	17.0	17.7	19.4	19.1	18.9	18.4	18.9	Portugal	
Slovak Republic												République slovaque	
Spain		14.7	13.6	16.9	16.1	16.4	15.8	16.0	16.9	17.5	16.9	Espagne	
Sweden		35.0	35.8	36.7	38.8	39.8	38.5	39.3	40.7	39.8	41.0	Suède	
Switzerland		19.6	20.3	20.4	21.4	22.4	22.2	21.9	22.2	24.4	25.4	Suisse	
Turkey		10.6	10.7	11.4	11.3	12.2	12.5	14.3	14.6	15.2	14.1	Turquie	
United Kingdom		30.4	31.2	33.1	34.3	36.0	37.0	35.1	33.4	31.4	34.5	Royaume-Uni	
<i>Unweighted average:</i>												<i>Moyenne non pondérée:</i>	
OECD Total		25.8	26.4	27.3	27.6	28.2	28.3	28.9	28.5	28.7	29.6	OCDE Total	
OECD America		25.2	25.8	26.9	27.0	29.4	28.9	27.7	28.2	27.9	29.5	OCDE Amérique	
OECD Pacific		21.3	21.1	22.1	21.0	21.6	22.6	22.6	20.5	21.3	23.1	OCDE Pacifique	
OECD Europe		26.5	27.3	28.2	28.8	29.2	29.1	30.0	30.3	30.4	31.0	OCDE Europe	
EU 19		27.9	28.7	29.5	30.1	30.4	30.4	31.2	31.3	31.2	32.0	UE 19	
EU 15		27.9	28.7	29.5	30.1	30.4	30.4	31.2	31.3	31.2	32.0	UE 15	

Table 3 - tableau 3 (cont'd)

		Total des recettes fiscales en pourcentage du PIB											
		1975	1976	1977	1978	1979	1980	1981	1982	1983	1984		
Canada		31.9	31.5	30.6	30.3	30.1	30.9	33.2	33.0	32.5	32.6	Canada	
Mexico							16.2	15.7	16.0	17.9	17.4	Mexique	
United States		25.6	24.9	26.1	25.8	26.0	26.4	26.8	27.0	24.9	24.9	Etats-Unis	
Australia		26.5	26.8	26.6	25.6	26.2	27.3	27.6	28.1	27.3	28.9	Australie	
Japan		20.9	21.7	22.3	23.9	24.4	25.4	26.1	26.4	27.0	27.0	Japon	
Korea		15.1	16.3	16.3	16.8	17.1	17.2	17.0	17.3	17.7	16.8	Corée	
New Zealand		28.5	29.2	32.3	30.1	30.8	30.6	32.1	33.0	30.6	30.2	Nouvelle-Zélande	
Austria		36.7	36.5	36.9	39.1	38.5	39.0	40.1	38.9	38.5	40.3	Autriche	
Belgium		40.6	40.8	42.8	43.4	44.2	42.4	42.7	44.0	44.7	45.5	Belgique	
Czech Republic												République tchèque	
Denmark		40.0	40.3	40.6	42.1	43.2	43.9	43.7	42.8	44.8	46.1	Danemark	
Finland		36.8	40.6	40.7	37.2	35.9	36.2	38.2	37.4	37.0	38.5	Finlande	
France		35.5	37.2	37.2	37.1	38.7	40.2	40.4	41.2	41.4	42.4	France	
Germany		35.3	36.1	37.4	37.2	37.1	37.5	37.0	36.8	36.6	36.8	Allemagne	
Greece		21.8	23.7	24.0	24.0	24.8	24.2	24.3	27.5	27.9	28.6	Grèce	
Hungary												Hongrie	
Iceland		29.8					29.5	30.5	30.8	28.4	29.9	Islande	
Ireland		29.1	32.2	30.7	29.1	28.7	31.4	32.5	33.9	35.3	36.1	Irlande	
Italy		26.1	27.1	27.6	27.8	26.9	30.4	31.6	33.8	35.8	34.9	Italie	
Luxembourg		37.5	37.7	41.7	42.5	39.8	40.8	41.9	43.3	45.6	43.9	Luxembourg	
Netherlands		41.3	41.4	41.9	42.6	43.1	43.6	42.9	43.4	44.4	42.9	Pays-Bas	
Norway		39.3	40.7	41.4	41.1	41.0	42.5	44.2	43.4	42.3	41.5	Norvège	
Poland												Pologne	
Portugal		20.8	22.6	23.0	22.2	21.9	24.1	25.5	26.2	27.6	27.1	Portugal	
Slovak Republic												République slovaque	
Spain		18.2	18.2	20.0	21.3	21.8	22.4	23.6	23.9	25.8	27.1	Espagne	
Sweden		42.0	46.1	48.3	48.7	47.4	47.3	48.6	47.6	48.2	47.8	Suède	
Switzerland		27.4	28.9	29.2	29.2	28.7	28.5	28.5	29.2	30.0	30.0	Suisse	
Turkey		16.0	16.3	17.1	16.6	15.7	17.9	19.0	18.4	17.2	14.3	Turquie	
United Kingdom		35.3	35.1	34.6	33.0	32.2	35.2	36.7	39.1	37.4	37.6	Royaume-Uni	
<i>Unweighted average:</i>												<i>Moyenne non pondérée:</i>	
OECD Total		30.3	31.3	32.1	31.9	31.8	32.0	32.7	33.2	33.3	33.4	OCDE Total	
OECD America		28.8	28.2	28.4	28.1	28.1	24.5	25.3	25.3	25.1	25.0	OCDE Amérique	
OECD Pacific		22.7	23.5	24.4	24.1	24.6	25.1	25.7	26.2	25.6	25.7	OCDE Pacifique	
OECD Europe		32.1	33.4	34.2	34.1	33.9	34.6	35.4	35.9	36.3	36.4	OCDE Europe	
EU 19		33.1	34.4	35.2	35.1	35.0	35.9	36.7	37.3	38.1	38.4	UE 19	
EU 15		33.1	34.4	35.2	35.1	35.0	35.9	36.7	37.3	38.1	38.4	UE 15	

Table 3 - tableau 3 (cont'd)

Total tax as percentage of GDP

Total des recettes fiscales en pourcentage du PIB

	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	
Canada	32.5	33.2	34.2	33.7	34.8	35.9	36.4	36.0	35.4	35.2	Canada
Mexico	17.0	16.2	17.2	16.6	17.2	17.3	17.3	17.6	17.1	17.2	Mexique
United States	25.6	25.5	26.5	26.3	26.6	27.3	27.1	26.9	27.1	27.5	Etats-Unis
Australia	29.1	29.9	29.9	29.6	29.4	29.3	27.7	27.2	27.8	28.9	Australie
Japan	27.4	28.1	29.3	29.5	29.9	29.1	28.7	27.0	27.0	26.0	Japon
Korea	16.4	16.0	16.4	16.4	17.3	18.9	18.5	18.5	19.0	19.4	Corée
New Zealand	31.3	32.0	35.8	34.9	38.3	37.7	35.9	36.2	36.2	36.8	Nouvelle-Zélande
Austria	40.9	40.9	40.5	40.4	39.4	39.6	40.0	41.4	41.9	41.7	Autriche
Belgium	45.6	45.3	46.0	44.6	42.7	43.2	43.4	43.0	44.5	44.8	Belgique
Czech Republic											République tchèque
Denmark	47.4	49.3	50.0	50.4	49.3	47.7	47.1	47.6	48.6	49.5	Danemark
Finland	40.2	41.7	40.0	43.2	43.0	44.3	46.0	45.5	44.9	47.0	Finlande
France ¹	42.4	42.1	42.6	41.9	41.9	42.2	42.6	42.0	42.3	42.8	France ¹
Germany	37.2	36.8	37.0	36.8	37.2	35.7	36.0	37.0	37.0	37.2	Allemagne
Greece	28.6	30.0	30.5	27.6	26.7	29.3	29.4	30.4	30.9	31.2	Grèce
Hungary							45.9	45.7	46.5	44.0	Hongrie
Iceland	28.7	28.7	29.1	31.8	32.7	31.8	32.1	33.0	31.9	31.5	Islande
Ireland	35.0	35.8	36.0	37.2	33.9	33.5	34.1	34.4	34.4	35.5	Irlande
Italy	34.4	35.9	36.1	36.7	37.8	38.9	39.3	41.7	43.4	41.4	Italie
Luxembourg	45.1	42.8	43.0	41.5	40.5	40.8	39.1	39.6	41.9	42.0	Luxembourg
Netherlands	42.8	43.4	45.7	45.8	43.1	42.9	45.3	45.1	45.4	43.4	Pays-Bas
Norway	43.0	45.2	43.4	42.8	41.1	41.5	41.4	40.7	39.8	41.0	Norvège
Poland							34.8	35.7	39.7	37.8	Pologne
Portugal	26.6	28.0	26.4	28.2	29.0	29.2	30.3	32.4	30.9	31.7	Portugal
Slovak Republic											République slovaque
Spain	26.9	28.7	30.5	30.6	32.3	32.1	32.4	33.4	32.5	32.5	Espagne
Sweden	48.2	50.4	53.1	52.4	52.9	53.2	50.7	48.1	46.9	47.3	Suède
Switzerland	26.1	27.1	26.8	27.1	26.3	26.0	25.7	26.2	26.7	27.2	Suisse
Turkey	15.4	17.5	18.8	17.8	18.7	20.0	21.0	22.4	22.7	22.2	Turquie
United Kingdom	37.7	38.2	36.9	37.0	36.4	36.5	35.3	34.3	33.2	33.8	Royaume-Uni
<i>Unweighted average:</i>											<i>Moyenne non pondérée:</i>
OECD Total	33.5	34.2	34.7	34.6	34.5	34.8	35.1	35.3	35.7	35.7	OCDE Total
OECD America	25.0	25.0	26.0	25.5	26.2	26.8	26.9	26.8	26.7	26.7	OCDE Amérique
OECD Pacific	26.0	26.5	27.8	27.6	28.7	28.7	27.7	27.2	27.5	27.8	OCDE Pacifique
OECD Europe	36.4	37.3	37.5	37.6	37.1	37.3	37.7	38.1	38.5	38.4	OCDE Europe
EU 19	38.6	39.3	39.6	39.6	39.1	39.3	39.5	39.8	40.3	40.1	UE 19
EU 15	38.6	39.3	39.6	39.6	39.1	39.3	39.4	39.7	39.9	40.1	UE 15

Table 3 - tableau 3 (cont'd)

Total tax as percentage of GDP

Total des recettes fiscales en pourcentage du PIB

	1995	1996	1997	1998	1999	2000	2001	2002	2003		
Canada	35.6	35.9	36.7	36.7	36.4	35.6	34.9	34.0	33.8	Canada	
Mexico	16.7	16.7	17.5	16.6	17.3	18.5	18.8	18.1	19.0	Mexique	
United States	27.9	28.3	28.7	29.3	29.4	29.9	28.8	26.3	25.6	Etats-Unis	
Australia	29.8	30.4	30.2	30.9	31.6	32.1	30.5	31.4	31.6	Australie	
Japan	26.7	26.5	26.8	26.3	25.8	26.5	26.8	25.8	25.3	Japon	
Korea	19.4	20.0	21.0	21.1	21.5	23.6	24.1	24.4	25.3	Corée	
New Zealand	36.9	35.0	35.3	33.7	33.7	33.9	33.3	35.0	34.9	Nouvelle-Zélande	
Austria	41.1	42.4	43.9	43.9	43.5	42.6	44.6	43.6	43.1	Autriche	
Belgium	44.8	45.0	45.4	46.2	45.7	45.7	45.8	46.2	45.4	Belgique	
Czech Republic	37.5	36.5	36.9	35.5	36.5	36.0	36.2	37.0	37.7	République tchèque	
Denmark	49.5	49.8	49.6	49.8	50.5	50.1	49.1	48.7	48.3	Danemark	
Finland	46.0	47.3	46.5	46.4	46.8	48.0	46.0	45.8	44.8	Finlande	
France ¹	42.9	44.1	44.3	44.2	45.2	44.4	44.0	43.4	43.4	France ¹	
Germany ²	37.2	36.5	36.2	36.4	37.1	37.2	36.1	35.4	35.5	Allemagne ²	
Greece	32.4	40.2	34.0	35.9	36.9	38.2	36.6	37.1	35.7	Grèce	
Hungary	42.4	40.7	39.0	38.8	39.1	39.0	39.0	38.8	38.5	Hongrie	
Iceland	32.1	33.3	33.2	36.7	39.5	39.4	37.7	38.5	39.8	Islande	
Ireland	32.8	32.9	32.2	31.7	31.9	32.2	30.0	28.7	29.7	Irlande	
Italy	41.2	42.7	44.2	42.5	43.3	43.2	43.0	42.5	43.1	Italie	
Luxembourg	42.3	42.6	41.7	40.3	40.7	40.6	40.8	41.3	41.3	Luxembourg	
Netherlands	41.9	41.6	41.9	40.0	41.4	41.2	39.8	39.2	38.8	Pays-Bas	
Norway	41.1	41.1	41.8	42.7	43.0	43.2	43.4	43.8	43.4	Norvège	
Poland	37.0	36.8	36.0	35.3	33.0	32.5	34.4	34.7	34.2	Pologne	
Portugal	33.6	34.4	34.7	34.9	36.0	36.4	35.7	36.5	37.1	Portugal	
Slovak Republic					38.3	35.9	34.3	32.9	33.0	31.1	République slovaque
Spain	31.8	31.5	32.5	32.9	33.9	34.8	34.4	34.8	34.9	Espagne	
Sweden	48.5	50.4	51.7	52.1	52.4	53.9	51.8	50.1	50.6	Suède	
Switzerland	27.8	28.3	27.9	28.9	29.1	30.5	30.1	30.1	29.5	Suisse	
Turkey	22.6	25.4	27.9	28.4	31.3	32.3	35.1	31.1	32.8	Turquie	
United Kingdom	35.1	34.7	35.3	36.5	36.8	37.5	37.2	35.6	35.6	Royaume-Uni	
<i>Unweighted average:</i>										<i>Moyenne non pondérée:</i>	
OECD Total	35.7	36.2	36.3	36.4	36.8	37.1	36.7	36.4	36.3	OCDE Total	
OECD America	26.7	27.0	27.6	27.5	27.7	28.0	27.5	26.1	26.1	OCDE Amérique	
OECD Pacific	28.2	28.0	28.3	28.0	28.2	29.0	28.7	29.1	29.3	OCDE Pacifique	
OECD Europe	38.3	39.0	38.9	39.1	39.5	39.7	39.3	39.0	38.9	OCDE Europe	
EU 19	39.9	40.6	40.3	40.1	40.4	40.4	39.9	39.6	39.4	UE 19	
EU 15	40.1	41.1	40.9	40.9	41.5	41.7	41.0	40.6	40.5	UE 15	

1. From 1992 the total tax has been reduced by the amount of the capital transfer.

A partie de 1992, le total des recettes fiscales a été diminué du montant du transfert en capital.

2. United Germany beginning 1991, Starting in 2001, Germany has revised its treatment of non-wastable tax credits in the reporting

of revenues to bring it into line with the OECD guidelines. The impact of this change is shown in Table D of this report

L'Allemagne unifiée à partir de 1991. A partir de 2001, l'Allemagne a révisé le traitement de ses crédits d'impôt récupérables

dans la déclaration des recettes fiscales pour être conforme aux principes directeurs de l'OCDE. L'impact de ce changement

est décrit dans le tableau D de la partie I de ce rapport.

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