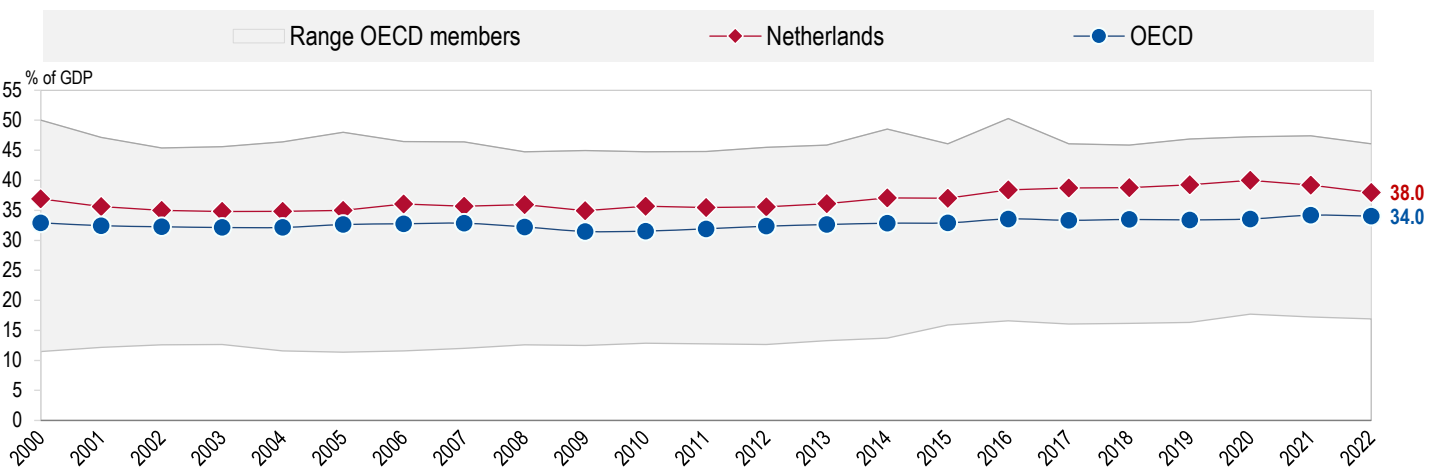


Revenue Statistics 2023 - the Netherlands

Tax-to-GDP ratio

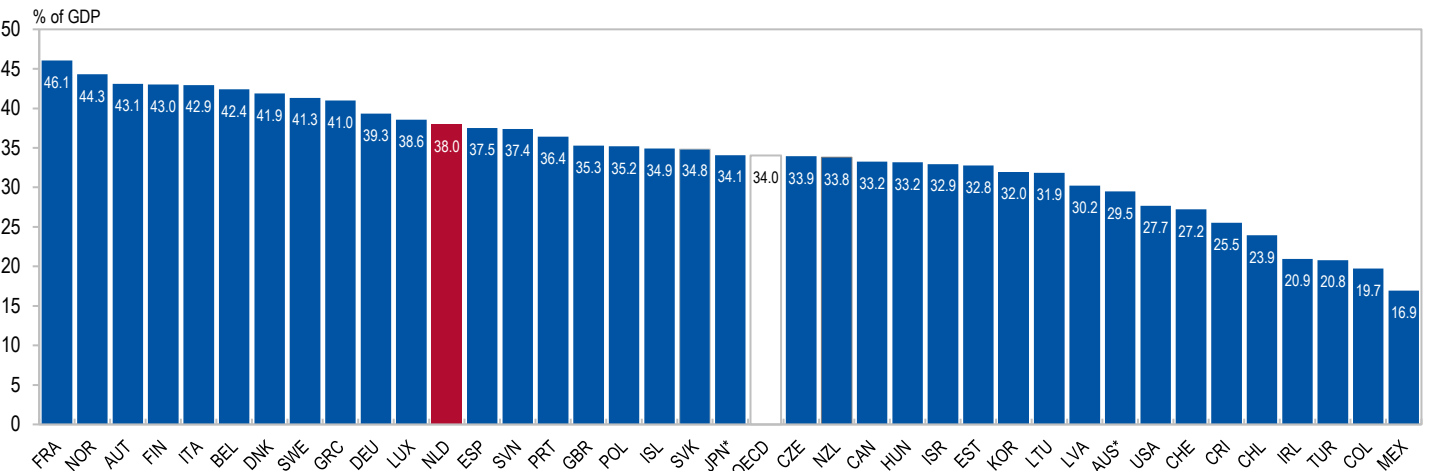
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Netherlands decreased by 1.2 percentage points from 39.2% in 2021 to 38.0% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in the Netherlands has increased from 36.9% in 2000 to 38.0% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in the Netherlands was 40.0% in 2020, with the lowest being 34.8% in 2003.



Tax-to-GDP ratio compared to the OECD, 2022

The Netherlands ranked 12th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, the Netherlands had a tax-to-GDP ratio of 38.0% compared with the OECD average of 34.0%. In 2021, the Netherlands was ranked 11th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

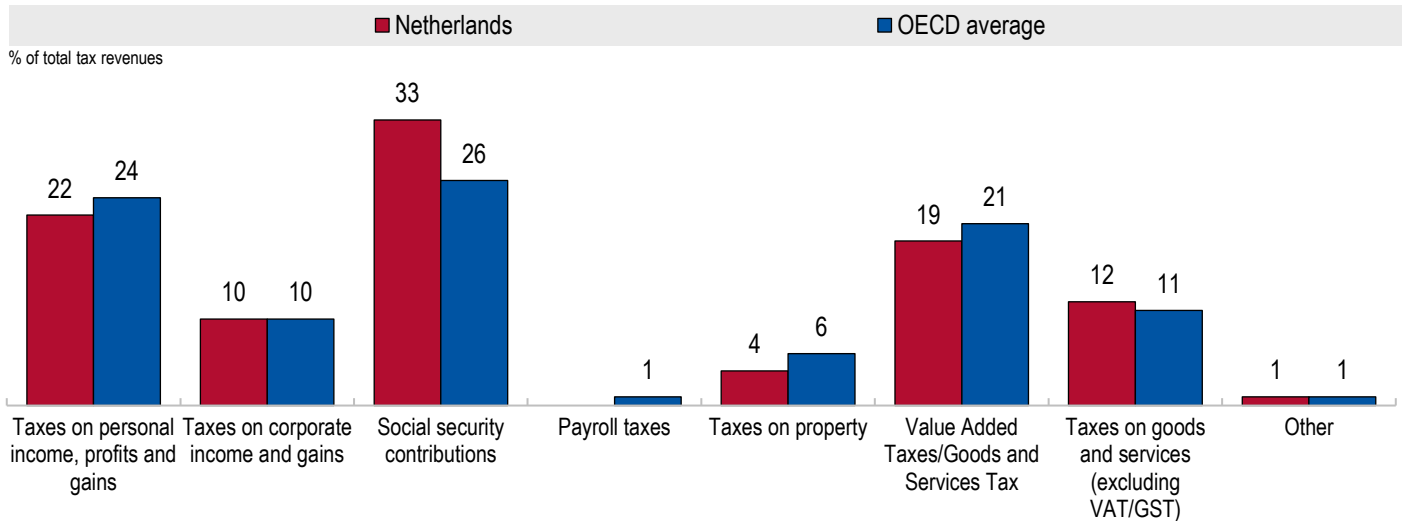
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2021

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:

- » Higher revenues from social security contributions and goods & services taxes (excluding VAT/GST).
- » 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; and value-added taxes.
- » No revenues from payroll taxes.

Tax structure

	Tax Revenues in national currency			Tax structure in the Netherlands			Position in OECD		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	97 810	107 846	+ 10 036	31	32	+ 1	22nd	23rd	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	73 116	74 429	+ 1 313	23	22	- 1	19th	21st	- 2
<i>Corporate income and gains</i>	24 694	33 417	+ 8 723	8	10	+ 2	18th	17th	+ 1
Social security contributions	108 685	112 666	+ 3 981	34	33	- 1	11th	11th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	13 544	14 110	+ 566	4	4	-	21st	22nd	- 1
Taxes on goods and services	97 033	105 511	+ 8 478	30	31	+ 1	23rd	20th	+ 3
<i>of which VAT</i>	58 971	65 400	+ 6 429	19	19	-	24th	23rd	+ 1
Other	4 062	4 015	- 47	1	1	-	8th	5th	+ 3
TOTAL	318 601	341 143	+ 22 542	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

Contacts

Kurt Van Dender

Centre for Tax Policy and Administration
Acting Head, Tax Policy and Statistics Division
Kurt.VanDender@oecd.org

Alexander Pick

Centre for Tax Policy and Administration
Acting Head, Tax Data & Statistical Analysis Unit
Alexander.Pick@oecd.org

Nicolas Miranda

Centre for Tax Policy and Administration
Statistician, Tax Data & Statistical Analysis Unit
Nicolas.Miranda@oecd.org