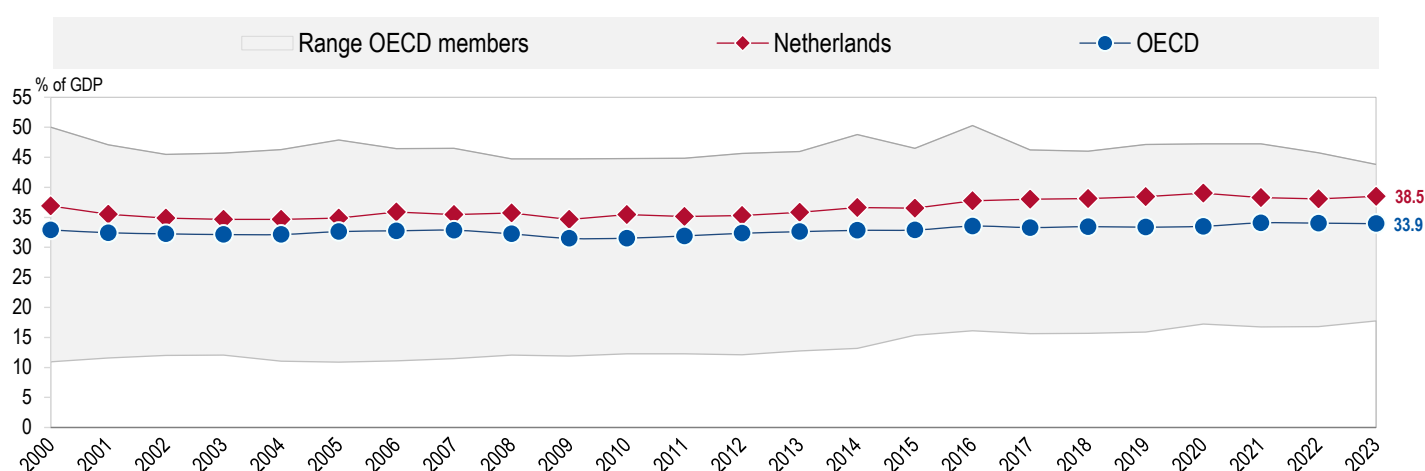


Revenue Statistics 2024 - the Netherlands

Tax-to-GDP ratio

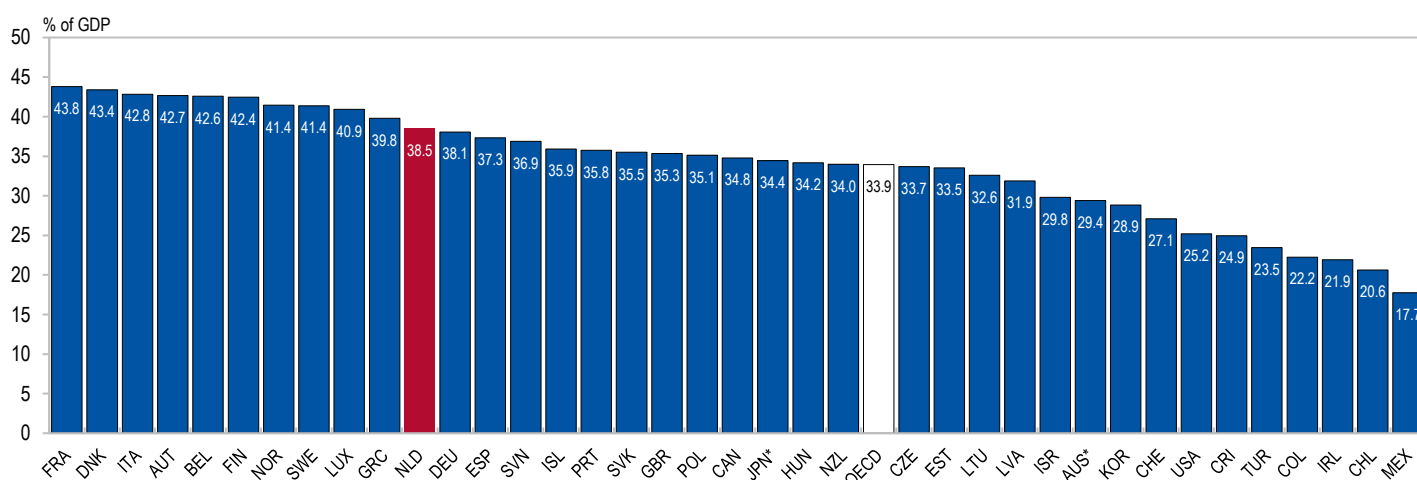
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Netherlands increased by 0.5 percentage points from 38.1% in 2022 to 38.5% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in the Netherlands has increased from 36.9% in 2000 to 38.5% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in the Netherlands was 39.0% in 2020, with the lowest being 34.6% in 2009.



Tax-to-GDP ratio compared to the OECD, 2023

The Netherlands ranked 11th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, the Netherlands had a tax-to-GDP ratio of 38.5% compared with the OECD average of 33.9%. In 2022, the Netherlands was ranked 12th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

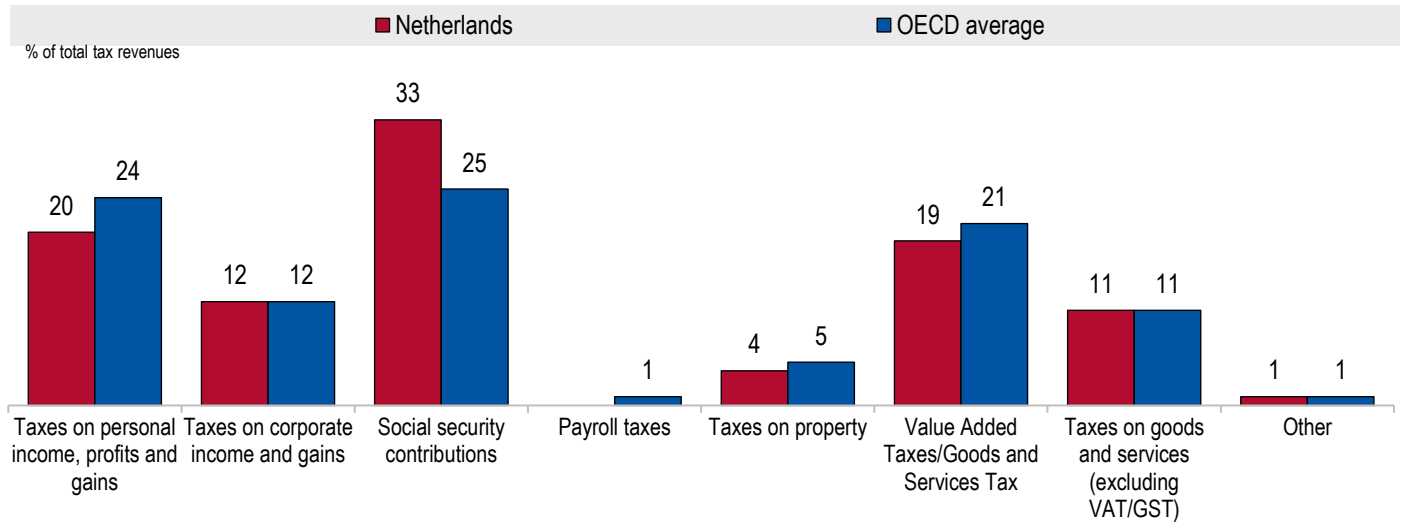
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2022

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.
- » Equal to the OECD average from taxes on corporate income & gains and goods & services taxes (excluding VAT/GST).
- » 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			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	107 846	123 828	+ 15 982	32	33	+ 1	23rd	22nd	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	74 429	76 656	+ 2 227	22	20	- 2	21st	23rd	- 2
<i>Corporate income and gains</i>	33 417	47 172	+ 13 755	10	12	+ 2	17th	14th	+ 3
Social security contributions	112 666	124 463	+ 11 797	33	33	-	11th	11th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	14 110	14 778	+ 668	4	4	-	22nd	22nd	-
Taxes on goods and services	105 511	114 037	+ 8 526	31	30	- 1	20th	22nd	- 2
<i>of which VAT</i>	65 400	70 458	+ 5 058	19	19	-	23rd	24th	- 1
Other	4 015	4 958	+ 943	1	1	-	6th	7th	- 1
TOTAL	341 143	378 305	+ 37 162	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 (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

Contacts

Kurt Van Dender

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

Alexander Pick

Centre for Tax Policy and Administration
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