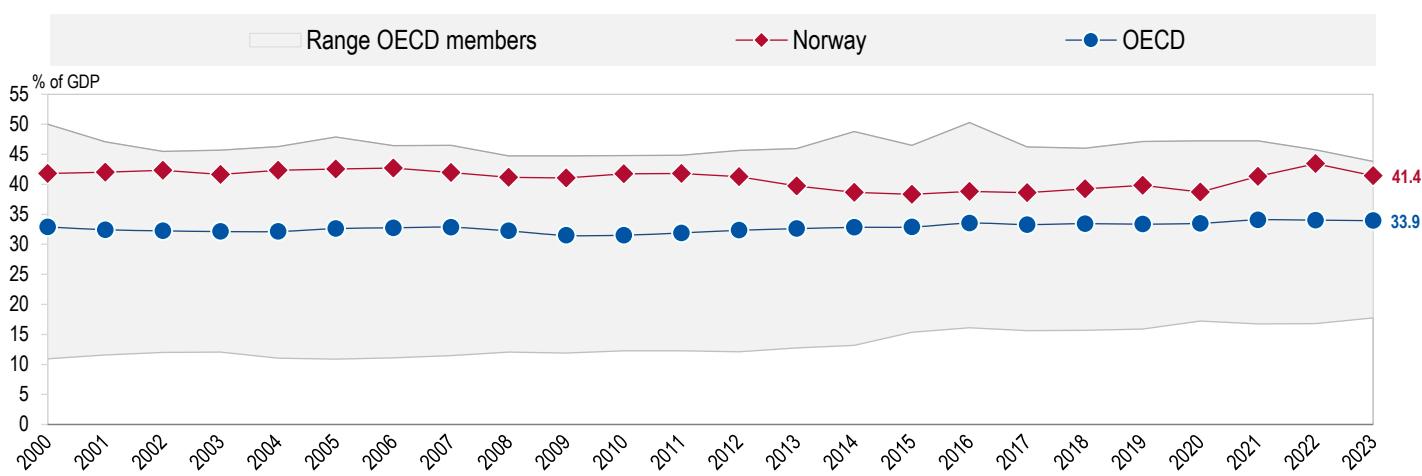


## Revenue Statistics 2024 - Norway

### Tax-to-GDP ratio

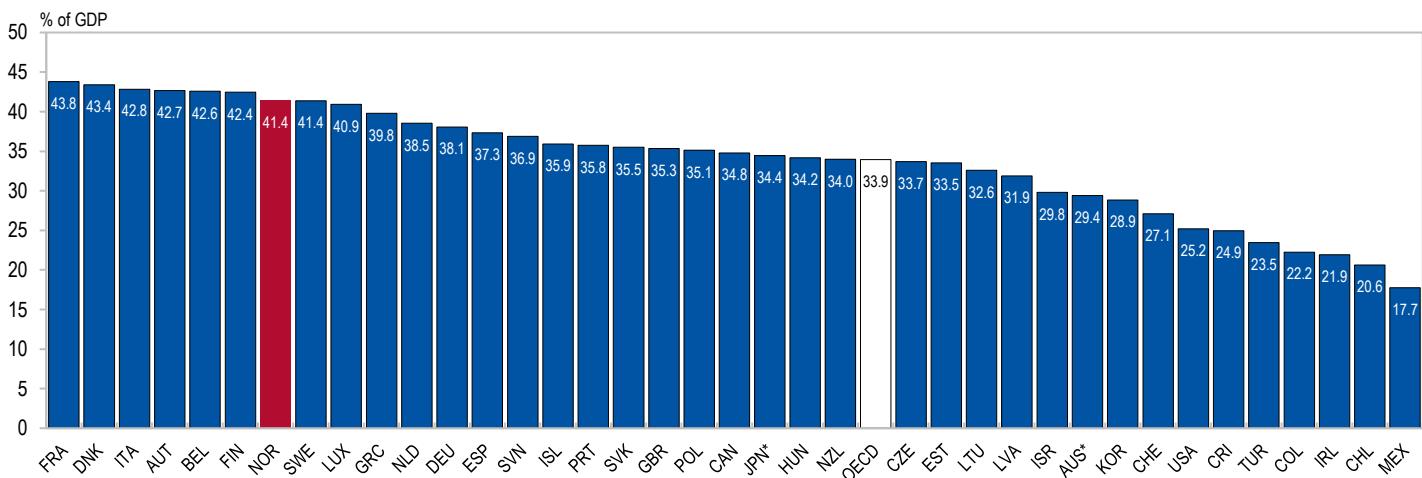
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Norway decreased by 2.0 percentage points from 43.4% in 2022 to 41.4% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Norway has decreased from 41.8% in 2000 to 41.4% 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 Norway was 43.4% in 2022, with the lowest being 38.3% in 2015.



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

Norway ranked 7th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Norway had a tax-to-GDP ratio of 41.4% compared with the OECD average of 33.9%. In 2022, Norway was ranked 2nd 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.

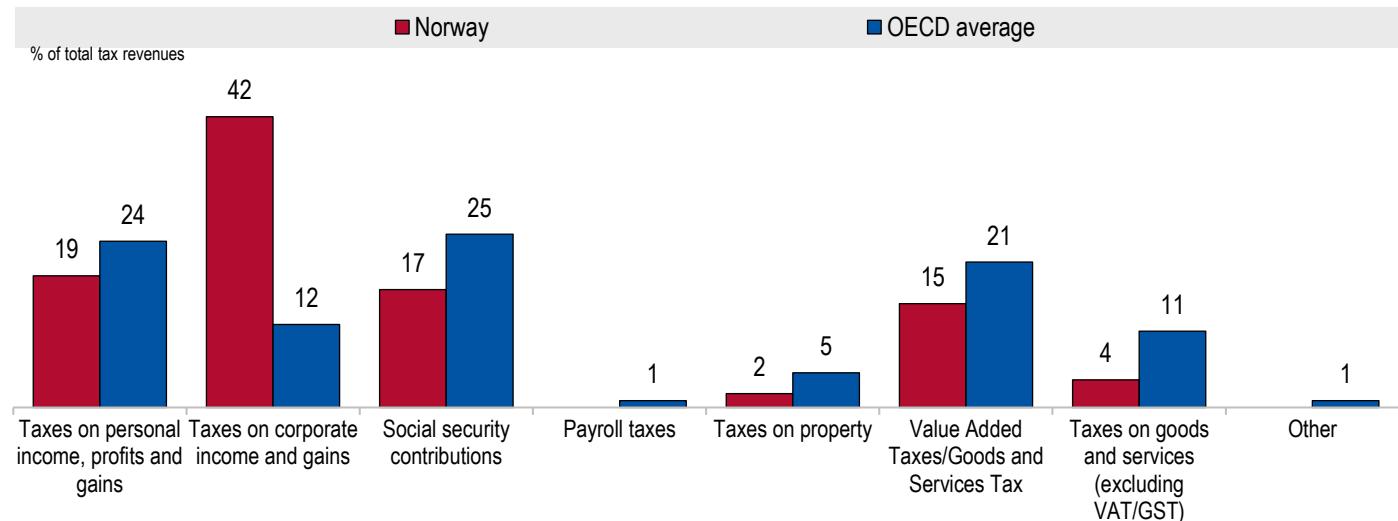
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



## Tax structures

### Tax structure compared to the OECD average, 2022

The structure of tax receipts in 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:

- » Substantially higher revenues from taxes on corporate income & gains.
- » A lower proportion of revenues from taxes on personal income, profits & gains; social security contributions; property taxes; value-added 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		
	Norwegian Krone, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains <sup>1</sup>	881 281	1 510 667	+ 629 386	49	61	+ 12	8th	3rd	+ 5
of which									
Personal income, profits and gains	459 419	462 977	+ 3 558	26	19	- 7	16th	28th	- 12
Corporate income and gains	421 862	1 047 690	+ 625 828	24	42	+ 18	2nd	1st	+ 1
Social security contributions	401 990	428 463	+ 26 473	22	17	- 5	26th	28th	- 2
Payroll taxes	-	-	-	-	-	-	17th	18th	- 1
Taxes on property	47 637	55 228	+ 7 591	3	2	- 1	28th	29th	- 1
Taxes on goods and services	454 556	482 710	+ 28 154	25	19	- 6	30th	37th	- 7
of which VAT	338 900	371 700	+ 32 800	19	15	- 4	24th	34th	- 10
Other	-	-	-	-	-	-	35th	35th	-
<b>TOTAL</b>	<b>1 787 681</b>	<b>2 479 483</b>	<b>+ 691 802</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 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>

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