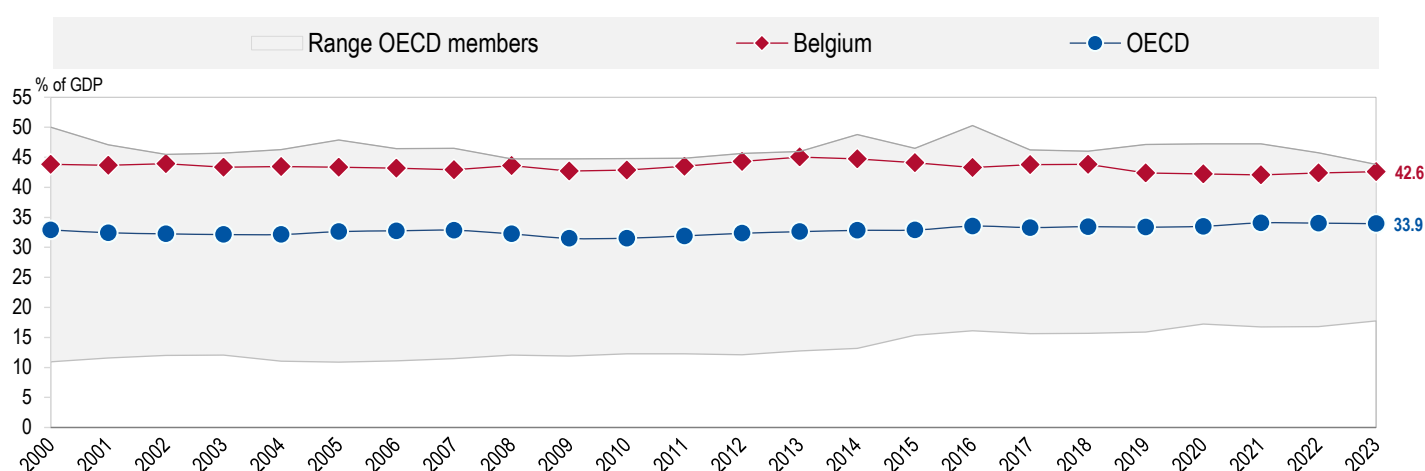


# Revenue Statistics 2024 - Belgium

## Tax-to-GDP ratio

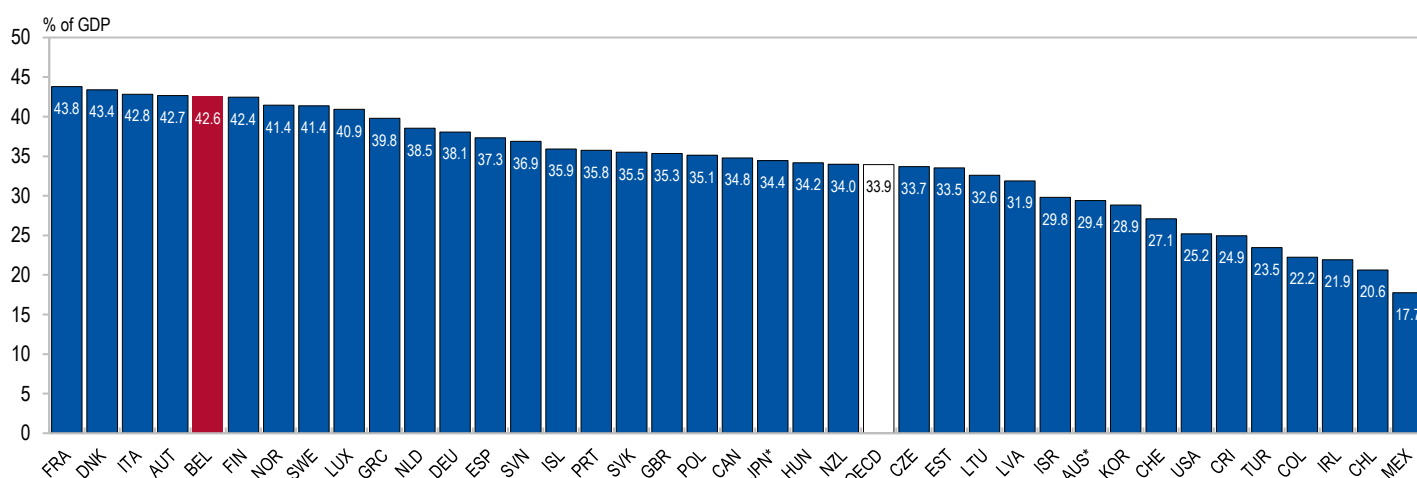
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium increased by 0.2 percentage points from 42.4% in 2022 to 42.6% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Belgium has decreased from 43.8% in 2000 to 42.6% 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 Belgium was 45.0% in 2013, with the lowest being 42.1% in 2021.



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

Belgium ranked 5th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Belgium had a tax-to-GDP ratio of 42.6% compared with the OECD average of 33.9%. In 2022, Belgium was ranked 7th 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.

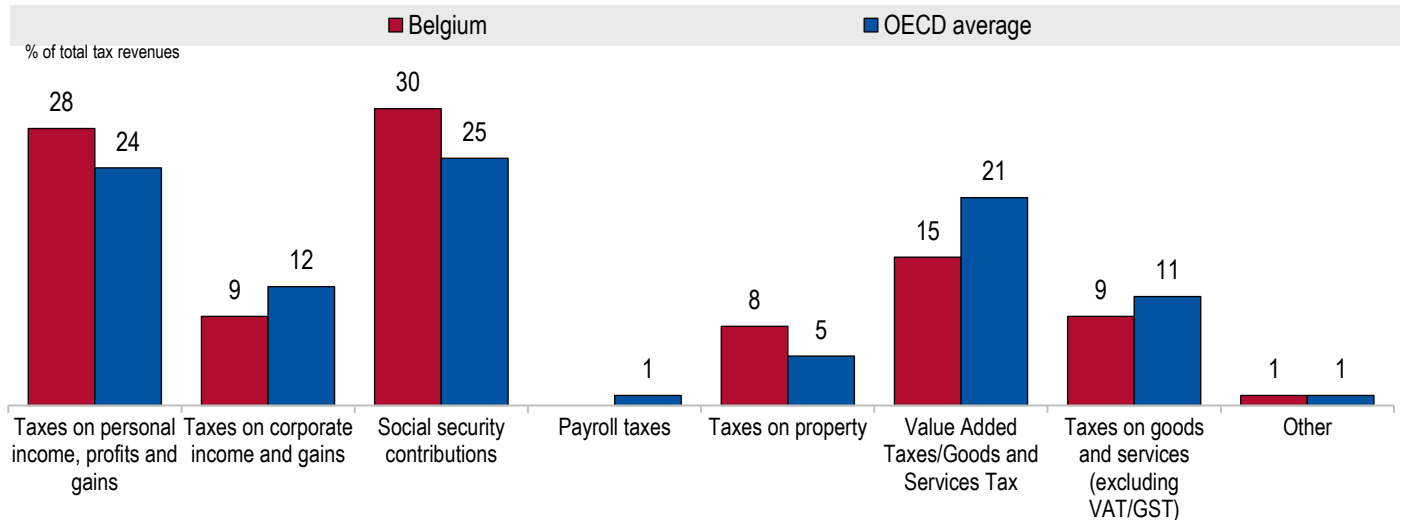
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Belgium compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Belgium is characterised by:

- » Higher revenues from taxes on personal income, profits & gains; social security contributions; and property taxes.
- » A lower proportion of revenues from taxes on corporate income & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Belgium			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains <sup>1</sup>	76 285	87 918	+ 11 632	36	37	+ 1	16th	14th	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	57 190	66 157	+ 8 967	27	28	+ 1	12th	11th	+ 1
<i>Corporate income and gains</i>	19 020	21 679	+ 2 659	9	9	-	19th	20th	- 1
Social security contributions	65 507	71 430	+ 5 923	31	30	- 1	18th	16th	+ 2
Payroll taxes	-	-	-	-	-	-	21st	21st	-
Taxes on property	18 002	18 031	+ 29	8	8	-	10th	12th	- 2
Taxes on goods and services	53 919	57 475	+ 3 556	25	24	- 1	31st	30th	+ 1
<i>of which VAT</i>	34 283	36 031	+ 1 748	16	15	- 1	30th	31st	- 1
Other	1 604	2 280	+ 676	1	1	-	12th	10th	+ 2
<b>TOTAL</b>	<b>213 718</b>	<b>234 859</b>	<b>+ 21 141</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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