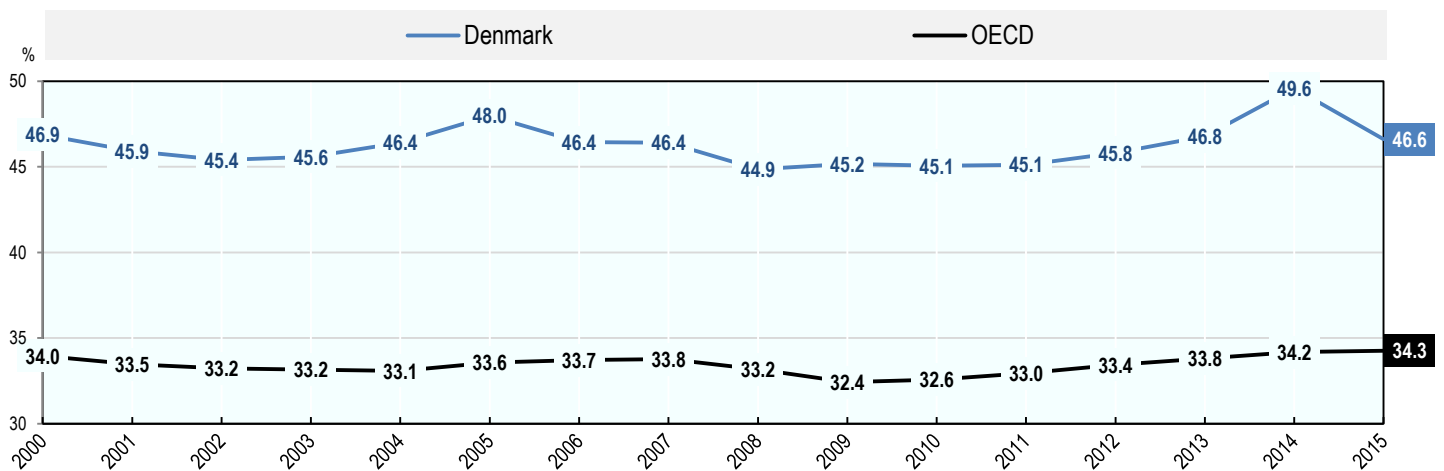


Revenue Statistics 2016 - Denmark

Tax-to-GDP ratio

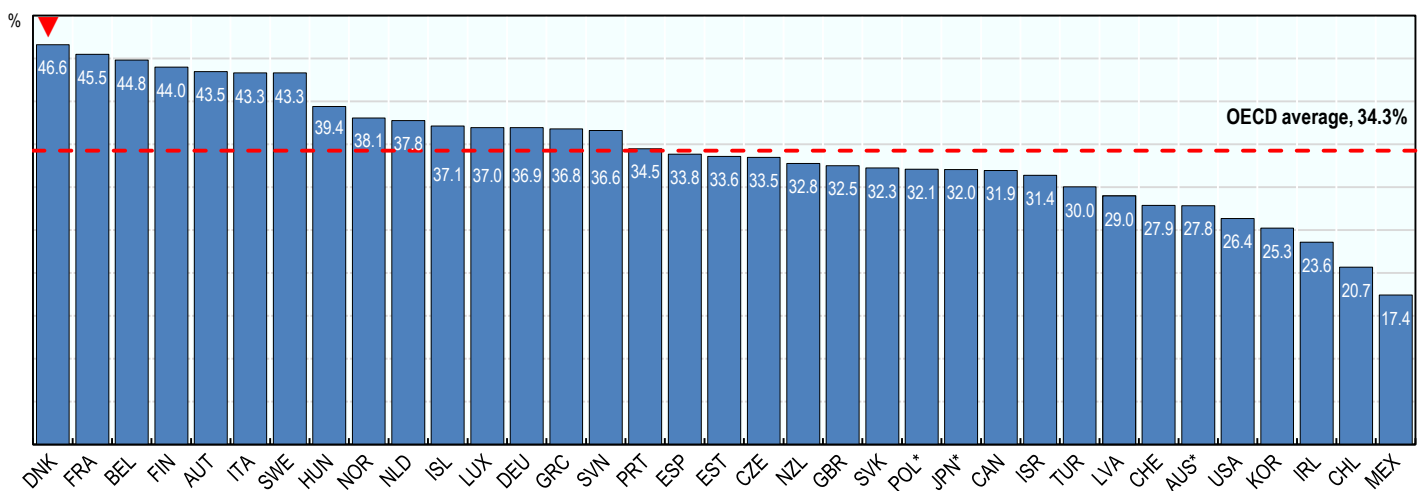
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Denmark decreased by 3 percentage points, from 49.6% in 2014 to 46.6% in 2015. The corresponding figures for the OECD average were an increase of 0.1 percentage point from 34.2% to 34.3% over the same period. Since the year 2000, the tax-to-GDP ratio in Denmark has decreased from 46.9% to 46.6%. Over the same period, the OECD average in 2015 was slightly above that in 2000 (34.3% compared with 34.0%).



Tax-to-GDP ratio compared to the OECD

Denmark ranked 1st out of 35 OECD countries in terms of the tax-to-GDP ratio in 2015.* In 2015, Denmark had a tax-to-GDP ratio of 46.6% compared with the OECD average of 34.3%. In 2014, Denmark was also ranked 1st out of the 35 OECD countries in terms of the tax-to-GDP ratio.



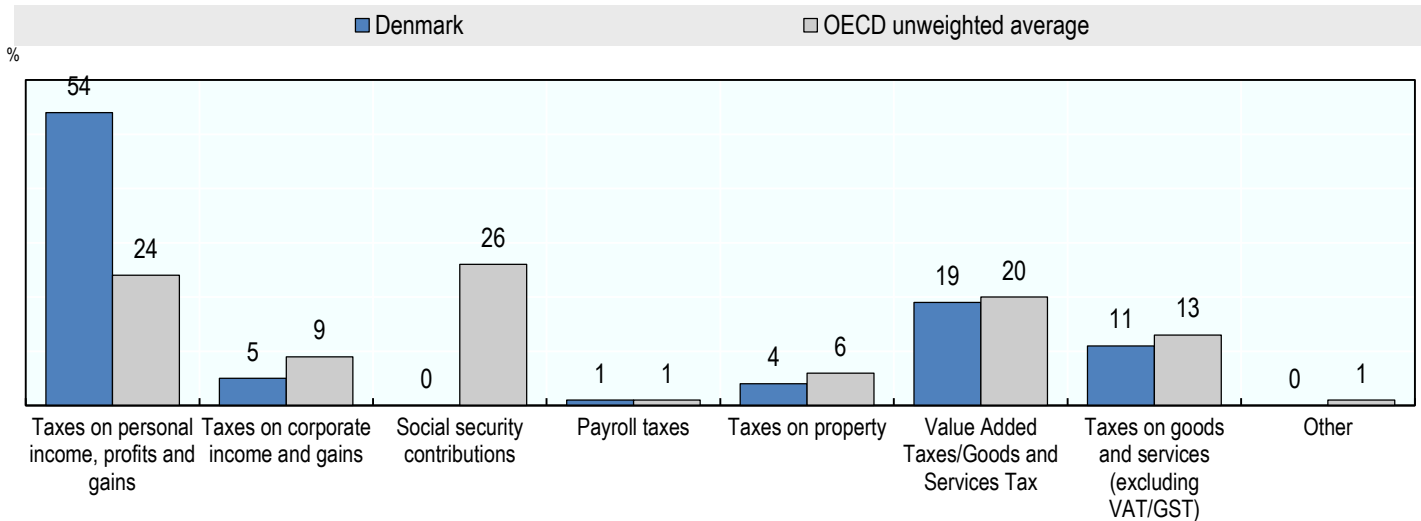
* Australia, Japan and Poland are unable to provide provisional 2015 data, therefore their latest 2014 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. 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

The structure of tax receipts in Denmark compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from taxes on personal income, profits and gains.
- » Equal to the OECD average from taxes on payroll
- » A lower proportion of revenues from taxes on corporate income and gains; property; value added taxes and goods and services (excluding VAT/GST).
- » No revenues from taxes on social security contributions.

Tax structure

	Tax Revenues in national currency			Tax structure in Denmark			Position in OECD ²		
	Danish Krone, millions			%					
	2014	2013	Δ	2014	2013	Δ	2014	2013	Δ
Taxes on income, profits and capital gains	625 570	557 821	+ 67 749	65	63	+ 2	1st	1st	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	520 230	485 455	+ 34 775	54	55	- 1	1st	1st	-
<i>Corporate income and gains</i>	51 432	52 578	- 1 146	5	6	- 1	26th	24th	- 2
Social security contributions	1 438	1 602	- 164	-	-	-	33rd	33rd	-
Payroll taxes	6 286	6 070	+ 216	1	1	-	11th	11th	-
Taxes on property	35 969	34 654	+ 1 316	4	4	-	22nd	21st	- 1
Taxes on goods and services	290 701	287 520	+ 3 181	30	32	- 2	19th	19th	-
<i>of which VAT</i>	184 610	179 614	+ 4 996	19	20	- 1	22nd	19th	- 3
Other ¹	3 219	2 974	+ 246	-	-	-	24th	24th	-
TOTAL	963 184	890 641	+ 72 542	100	100	-	-	-	-

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

1. Includes income taxes not allocable to either personal or corporate income.
2. The country with the highest share being 1st and the country with the lowest share being 35th.

Source: OECD Revenue Statistics 2016 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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