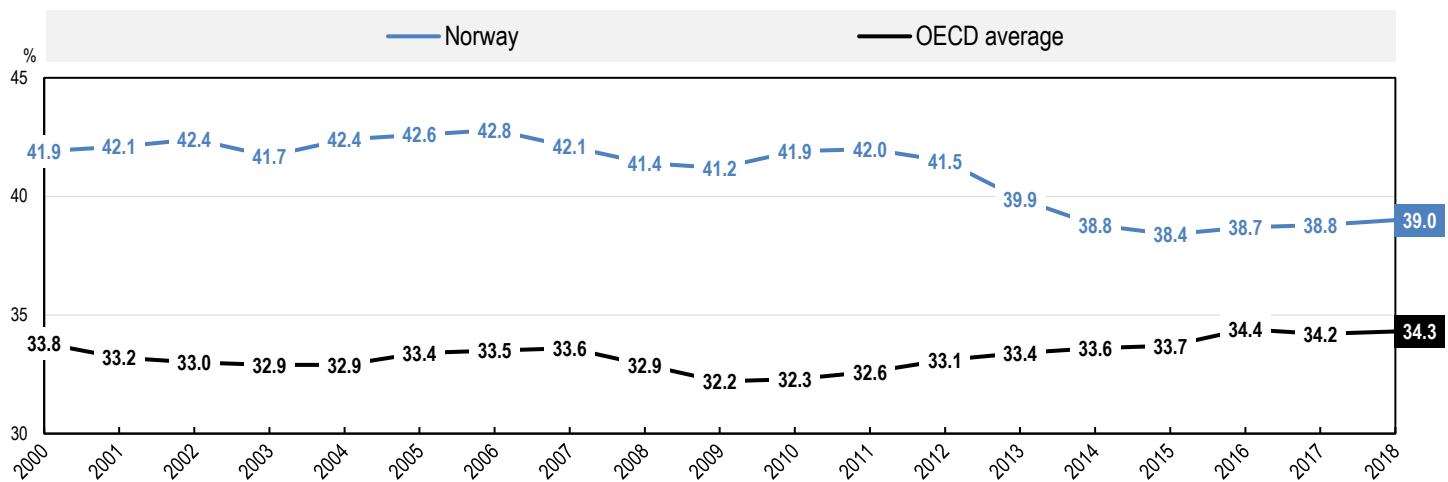


Revenue Statistics 2019 - Norway

Tax-to-GDP ratio

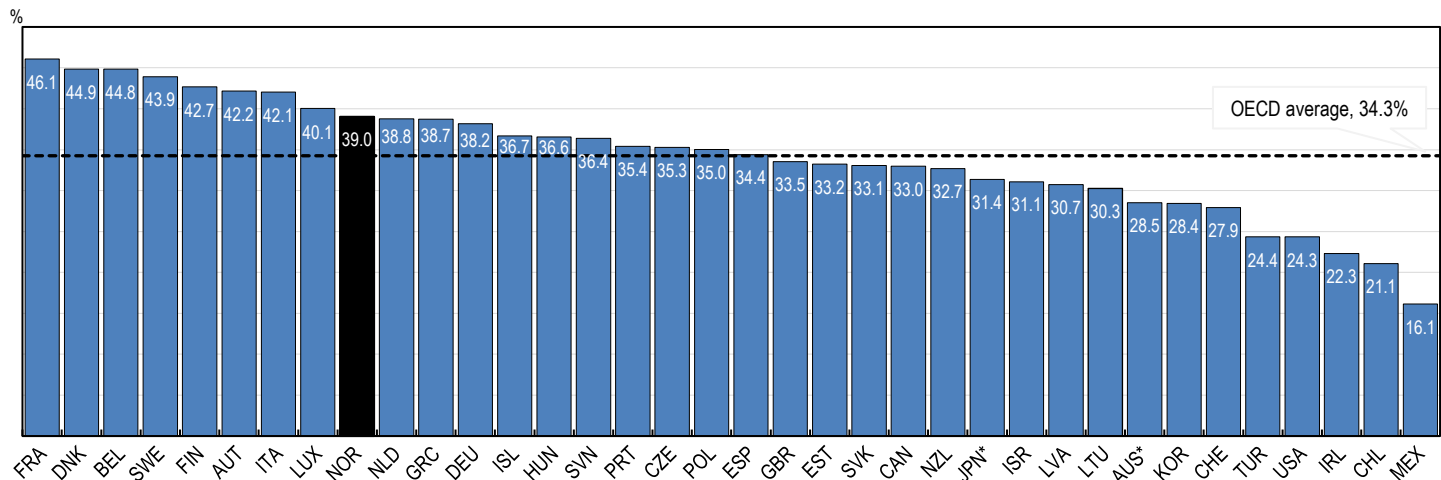
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Norway increased by 0.2 percentage points from 38.8% in 2017 to 39.0% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Norway has decreased from 41.9% in 2000 to 39.0% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Norway was 42.8% in 2006, with the lowest being 38.4% in 2015.



Tax-to-GDP ratio compared to the OECD, 2018

Norway ranked 9th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Norway had a tax-to-GDP ratio of 39.0% compared with the OECD average of 34.3%. In 2017, Norway was also ranked 9th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



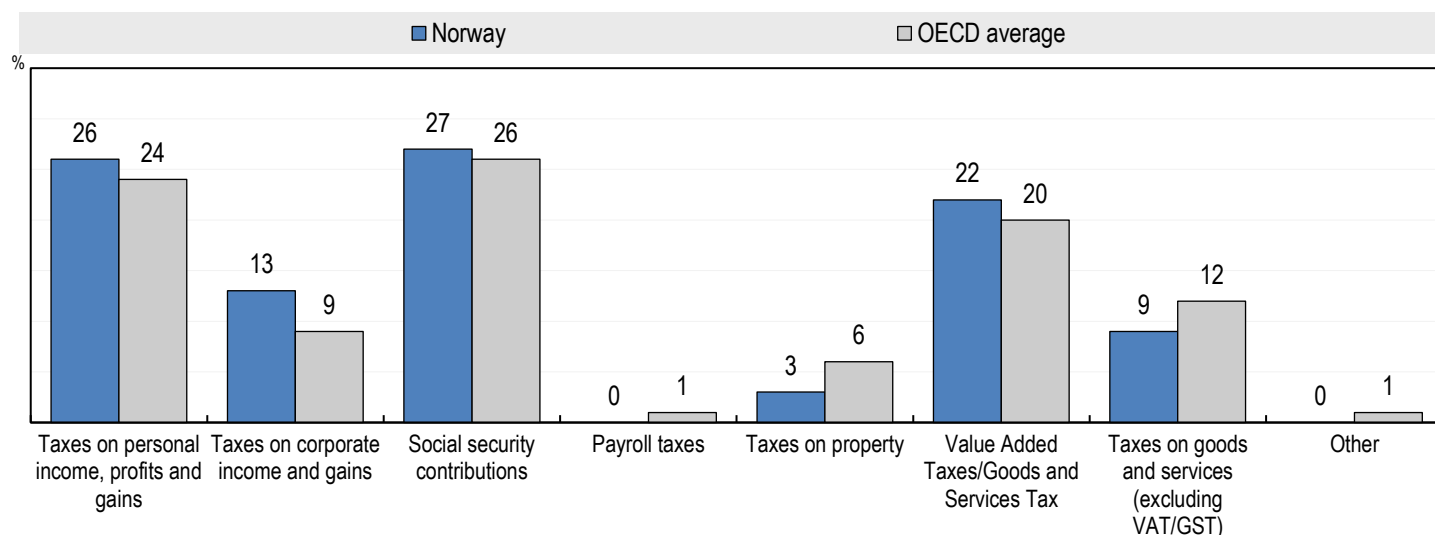
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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:

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

Tax structure

	Tax Revenues in national currency			Tax structure in Norway			Position in OECD ²		
	Norwegian Krone, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	499 695	458 170	+ 41 525	39	38	+ 1	10th	9th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	339 076	332 773	+ 6 303	26	28	- 2	14th	11th	- 3
<i>Corporate income and gains</i>	160 619	125 397	+ 35 222	13	10	+ 3	7th	13th	+ 6
Social security contributions	341 591	331 389	+ 10 202	27	27	-	22nd	20th	- 2
Payroll taxes	1 891	-	+ 1 891	-	-	-	15th	27th	+ 12
Taxes on property	42 851	39 232	+ 3 619	3	3	-	25th	25th	-
Taxes on goods and services	395 938	378 770	+ 17 168	31	31	-	21st	20th	- 1
<i>of which VAT</i>	282 784	269 215	+ 13 569	22	22	-	13th	11th	- 2
Other	-	-	-	-	-	-	34th	34th	-
TOTAL	1 281 966	1 207 561	+ 74 405	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 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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