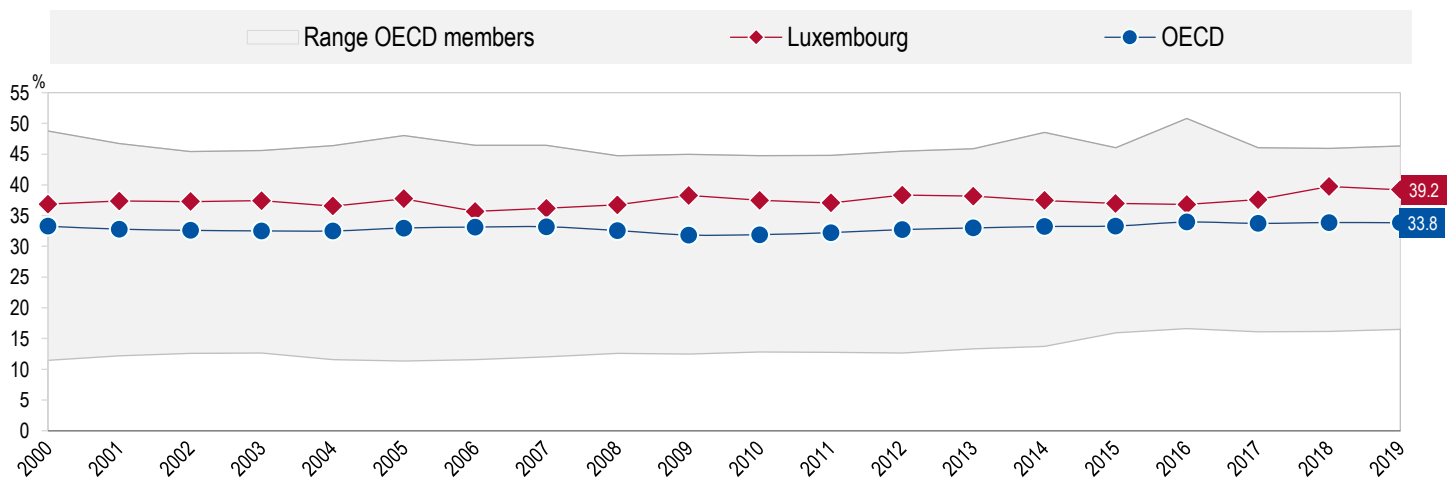


# Revenue Statistics 2020 - Luxembourg

## Tax-to-GDP ratio

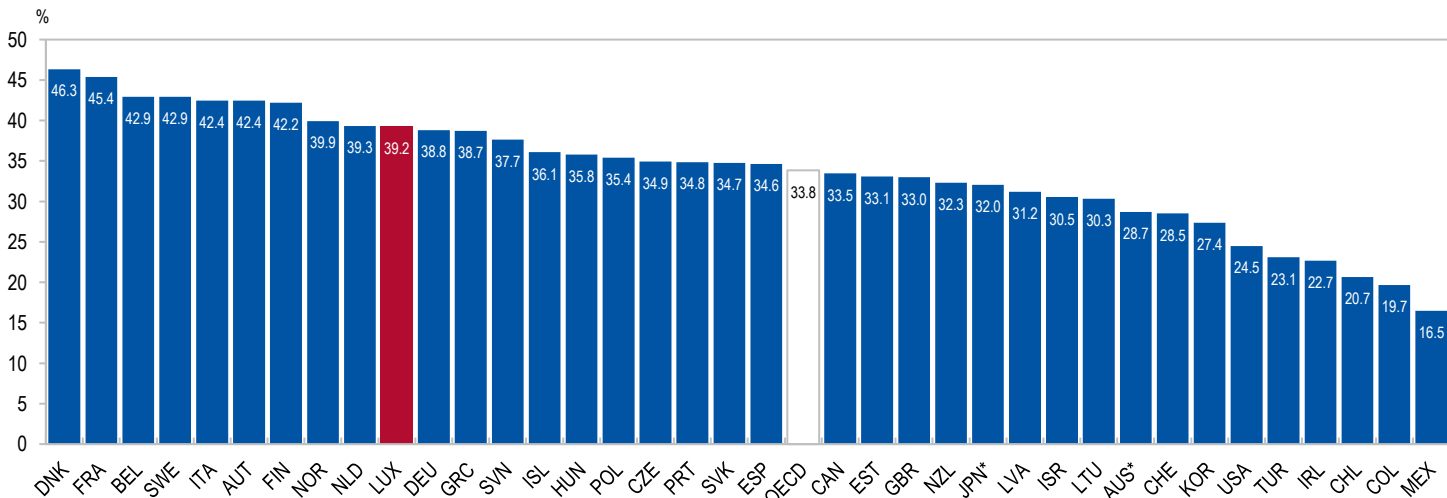
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Luxembourg decreased by 0.5 percentage points from 39.7% in 2018 to 39.2% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Luxembourg has increased from 36.9% in 2000 to 39.2% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Luxembourg was 39.7% in 2018, with the lowest being 35.7% in 2006.



### Tax-to-GDP ratio compared to the OECD, 2019

Luxembourg ranked 10th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Luxembourg had a tax-to-GDP ratio of 39.2% compared with the OECD average of 33.8%. In 2018, Luxembourg was ranked 8th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



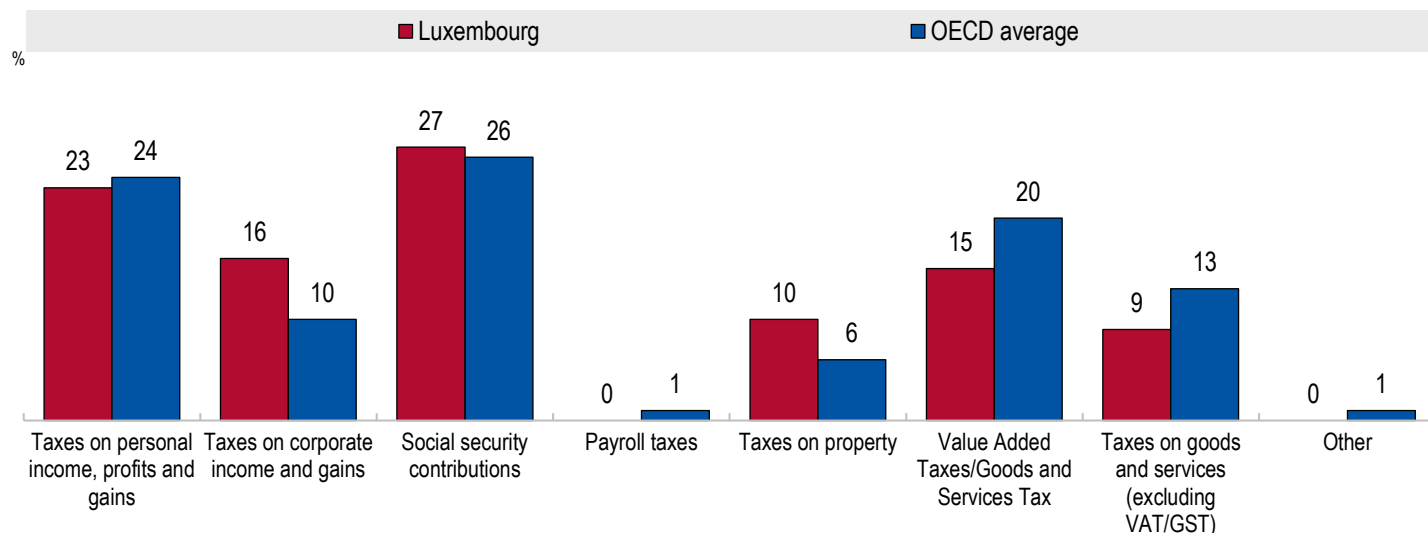
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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



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

- » Higher revenues from taxes on corporate income & gains; social security contributions; and property taxes.
- » A lower proportion of revenues from taxes on personal income, profits & 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 Luxembourg			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	7 958	9 391	+ 1 434	37	39	+ 2	11th	11th	-
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	5 056	5 599	+ 543	24	23	- 1	16th	16th	-
<i>Corporate income and gains</i>	2 902	3 793	+ 891	14	16	+ 2	7th	6th	+ 1
Social security contributions	6 124	6 477	+ 353	29	27	- 2	18th	20th	- 2
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	2 065	2 315	+ 249	10	10	-	8th	6th	+ 2
Taxes on goods and services	5 195	5 655	+ 460	24	24	-	33rd	33rd	-
<i>of which VAT</i>	3 367	3 669	+ 302	16	15	- 1	29th	30th	- 1
Other	53	53	- 1	-	-	-	28th	29th	- 1
<b>TOTAL</b>	<b>21 368</b>	<b>23 867</b>	<b>+ 2 498</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 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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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