

**POLÍTICA Y ADMINISTRACIÓN TRIBUTARIA**  
**Transparencias**

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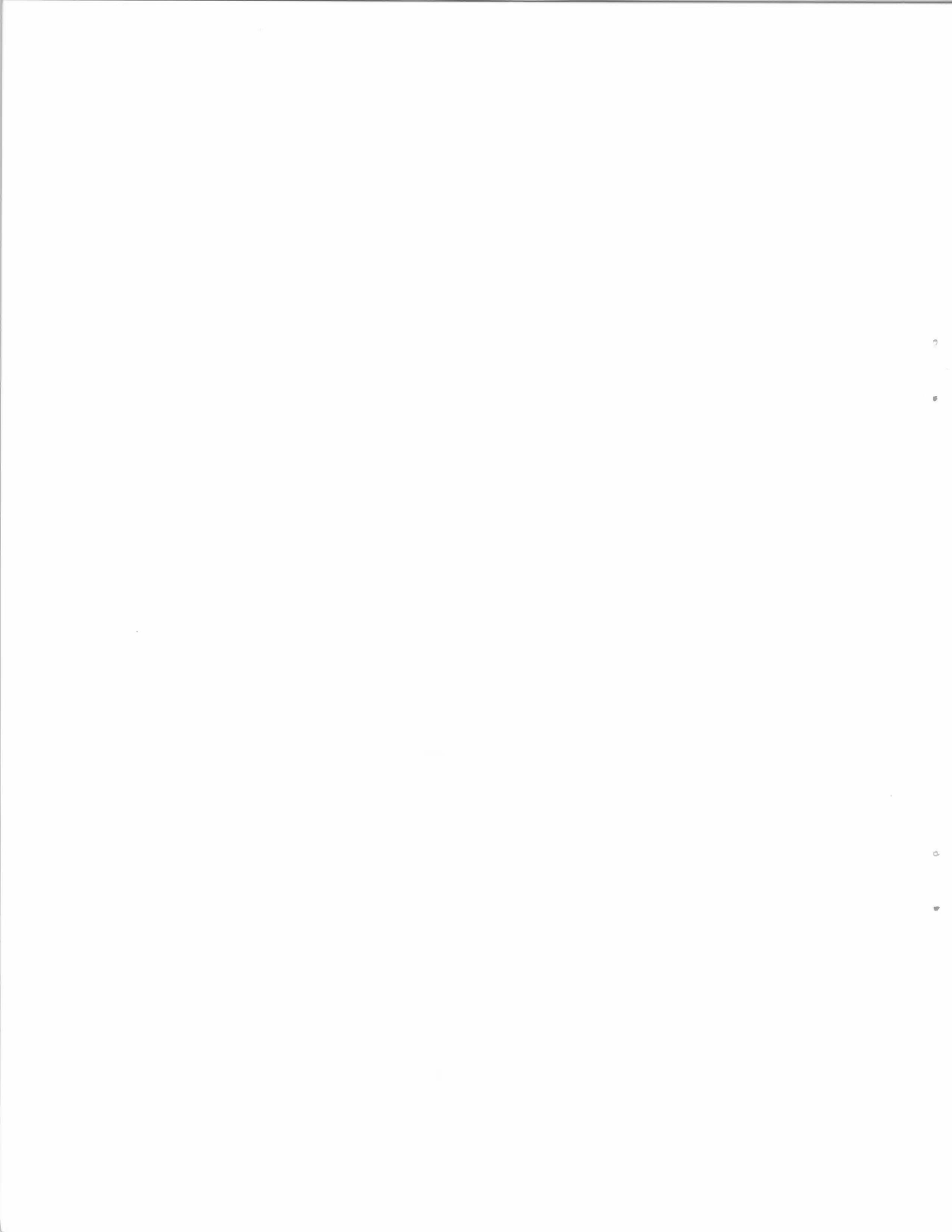


Table A. Tax structures in the OECD-area<sup>d</sup>

	1965	1975	1985	1995	1997
Personal income tax	26	30	30	27	27
Corporate income tax	9	8	8	8	8
Social security contributions <sup>b</sup>	18	22	22	25	25
(employee)	(6)	(7)	(7)	(8)	(8)
(employer)	(10)	(14)	(13)	(14)	(14)
Payroll taxes	1	1	1	1	1
Property taxes	8	6	5	5	5
General consumption taxes	12	13	16	18	18
Specific consumption taxes	24	18	16	13	13
Other taxes <sup>c</sup>	2	2	2	3	3
Total	100	100	100	100	100

a) Percentage share of major tax categories in total tax revenue.

b) Including social security contributions paid by the self-employed and benefit recipients (heading 2300) that are not shown in breakdown over employees and employers.

c) Including certain taxes on goods and services (heading 5200) and stamp taxes.

Source: Tables 11, 13, 15, 17, 19, 21, 23, 29 and 31 in Section II.A.

In 1997, personal income taxes were still the largest single source of revenue, but for OECD countries as a whole their share has shrunk from 31 per cent of total taxes in the early 1980s to 27 per cent today (unweighted averages). The variation in the share of the personal income tax as between countries is considerable. In 1997, it ranged from a low 13 per cent in Greece and 14 per cent in France to 52 per cent in Denmark (see Table 11 in Section II.A).

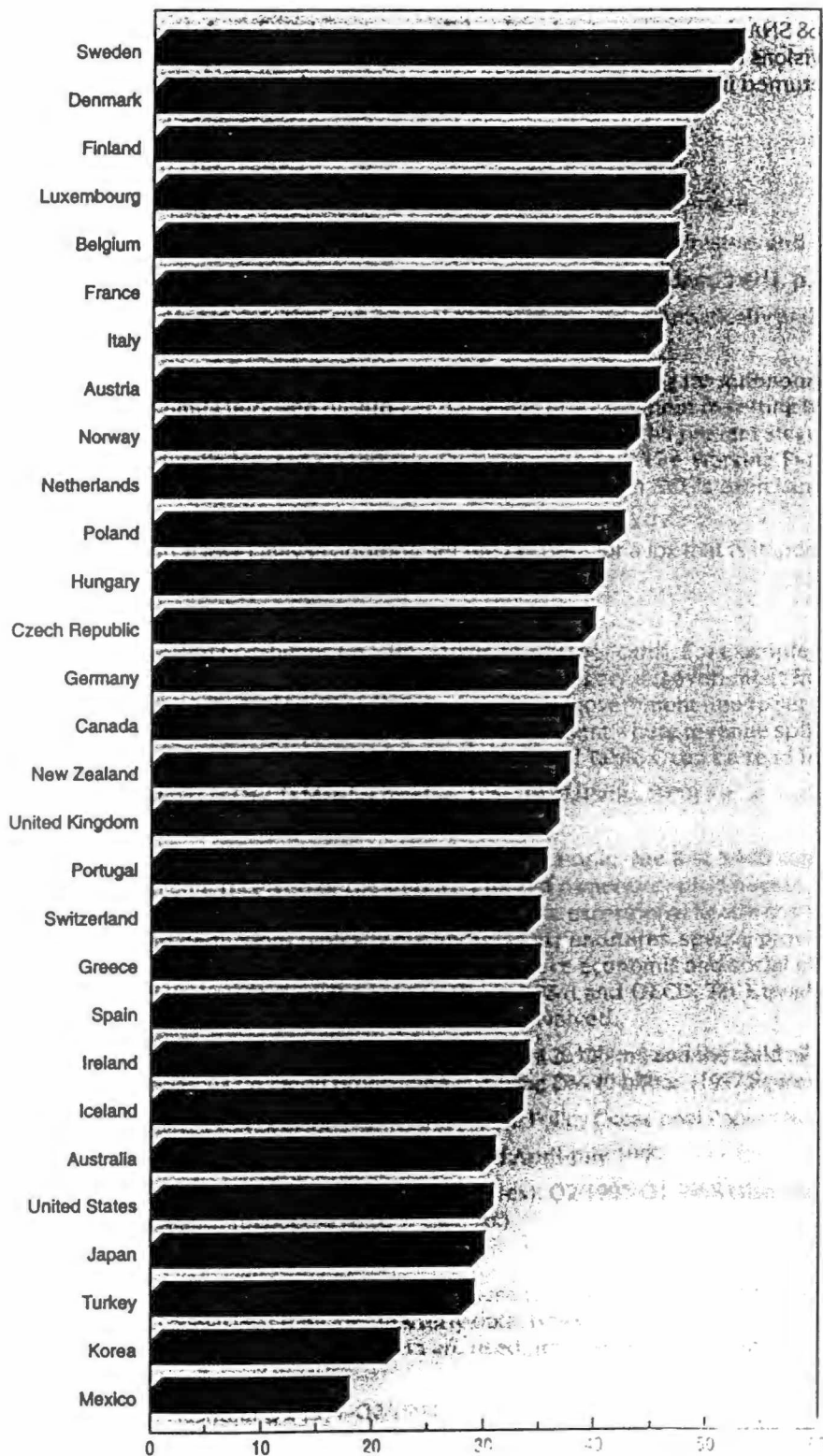
Over the last two decades, the share of the corporate income tax in the tax mix has remained about 8 per cent of total taxes (unweighted average), down from 9 per cent in the 1960s. The overall strong recovery of company profits after the mid-1980s in most OECD countries is, as yet, not fully reflected in buoyant revenue from the corporation income tax, suggesting that effective average tax rates on profits may have fallen over time. Tax planning opportunities may have increased as a consequence of intensified "tax competition" among industrialised countries. As with the personal income tax, the share of the corporation income tax in total tax revenues shows a considerable spread (see Table 13 in Section II.A), from 2.8 per cent (Iceland) and 4 per cent (Germany) to 18.5 per cent (Luxembourg) of total tax revenues.

Taken together, taxes on personal and corporate income are still the main source of revenues used to finance public spending in half of all OECD countries, and in five of them – Australia, Canada, Denmark, New Zealand and the United States – the share of income taxes in the tax mix exceeds 45 per cent.

The declining share of the personal income tax for OECD countries taken together was paralleled by the growing share of social security contributions, which by 1997 accounted for 25 per cent of total tax revenues. The expanding share of contributions in the tax mix (up from 18 per cent of total revenues in 1965) seems to be directly linked to the upward pressure on aggregate benefit spending resulting from higher unemployment, ageing populations and rising government expenditure on health care programmes. In 1997, the share of social security contributions in the tax mix varied from 3 per cent (Denmark) to 41 per cent (France, Germany, the Netherlands) and 44 per cent (Czech Republic). See Table 11 in Section II.A.

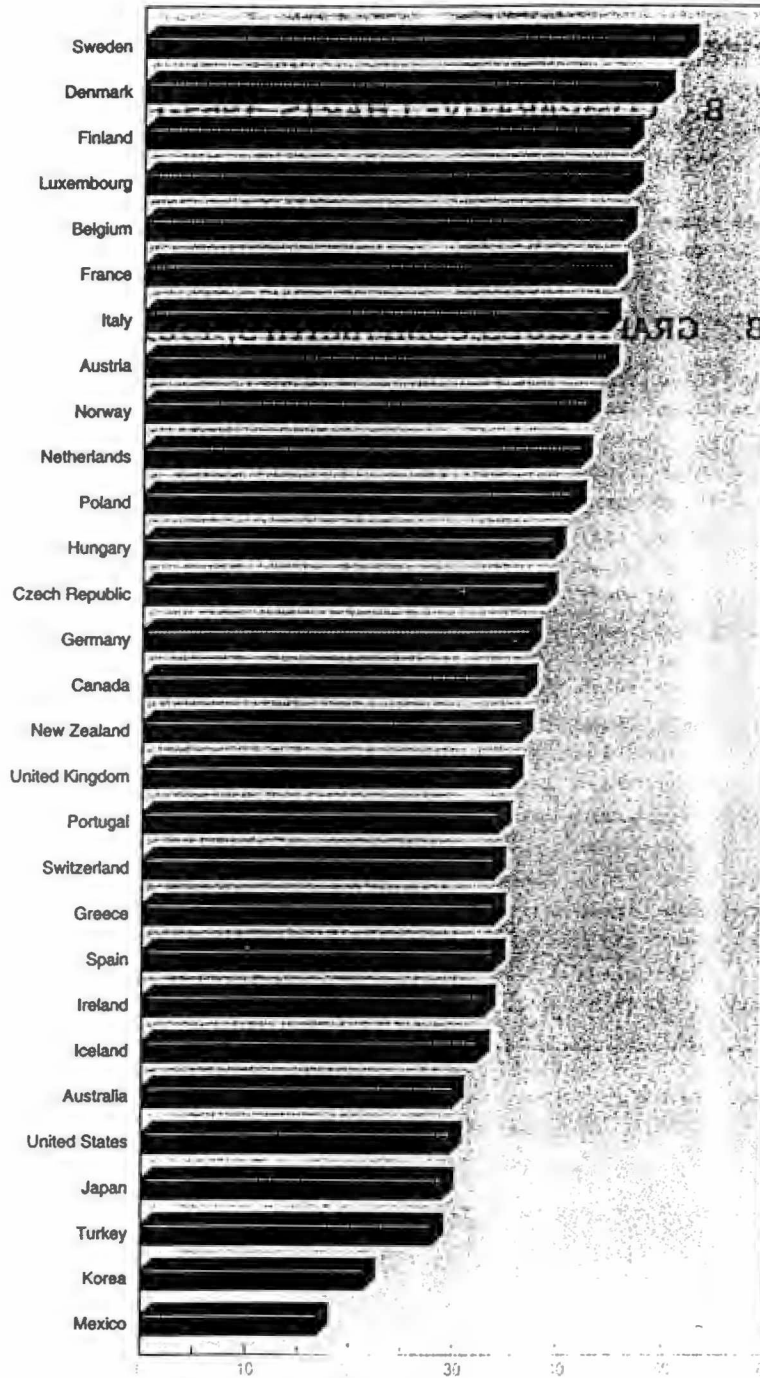
In seven countries – Austria, the Czech Republic, France, Germany, Japan, the Netherlands and Spain – social security contributions are now the main source of general government revenue. The dominant role of such contributions in these countries stems directly from the so-called Bismarck model which remains the foundation of the social security system in much of Europe today. The model sees government-provided social security as a special form of insurance, with both benefits and contributions tied to the wages of workers. In a number of countries the contributions are channelled through separate funds

Chart A. Total tax revenue as percentage of GDP  
 Graphique A. Total des recettes fiscales en pourcentage du PIB  
 1997



... have been ranked by decreasing tax-to-GDP ratio.  
 ... ont été classés par ordre décroissant de recettes fiscales par rapport au PIB.  
 ... Table 1/ Tableau 1

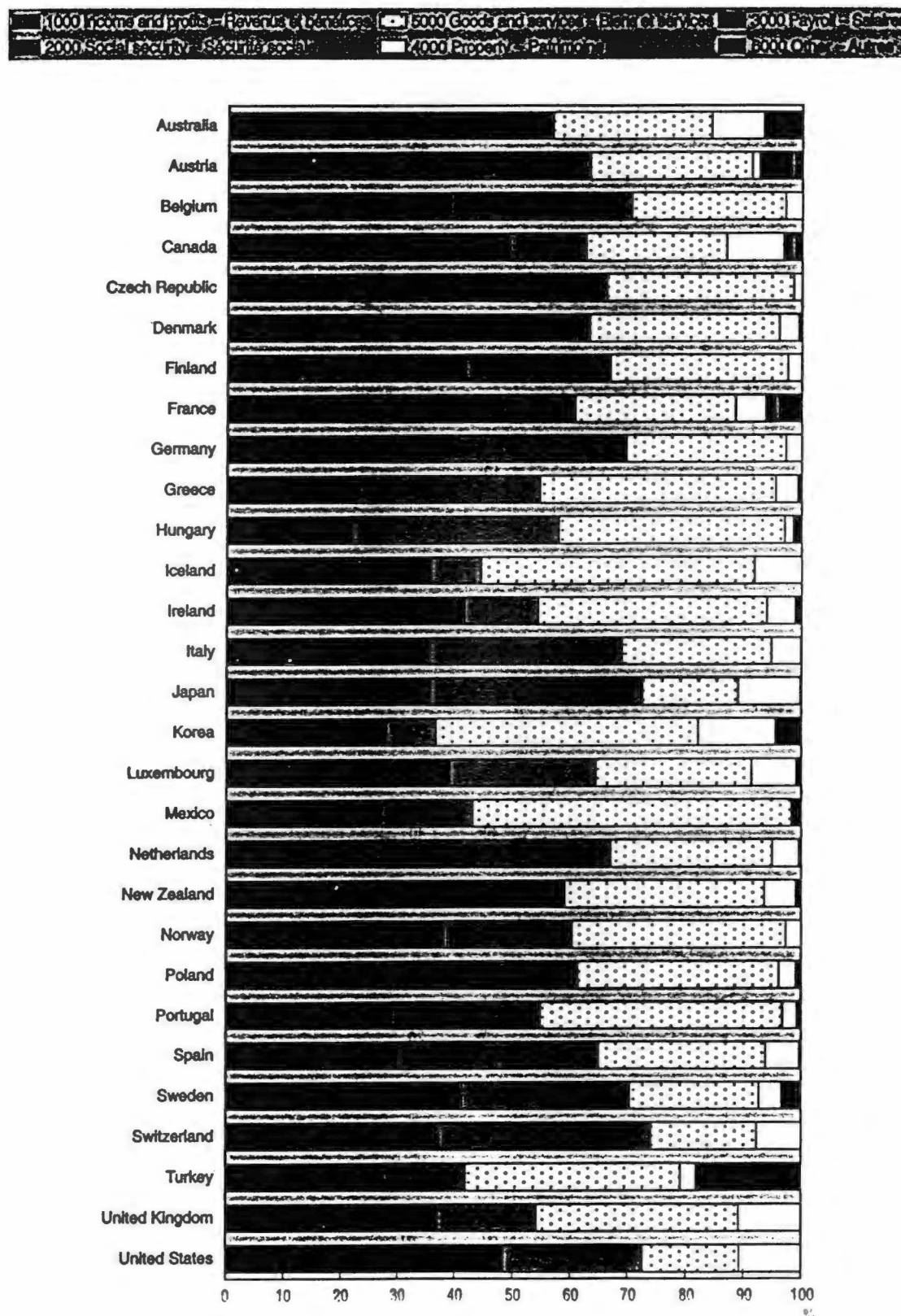
Chart 1. Total fiscal revenue as percentage of GDP, 1997  
 Graphique 1. Total des recettes fiscales en pourcentage du PIB, 1997



Countries have been ranked by their public-to-GDP ratios.  
 Les pays ont été classés par leur rapport de dépenses publiques au PIB.  
 Source: OECD, Tableau

OECD

Chart 2. Tax revenue of main headings as percentage of total tax revenue, 1997  
 Graphique 2. Recettes fiscales des principales rubriques en pourcentage du total des recettes fiscales, 1997



Source: Table 7, Table 6.7

Annexe E: Changes in tax to GDP ratio (in percentage points)  
 Table E: Accroissements du rapport impôt/PIB des pays membres  
 (en pourcentages)  
 1965-1975

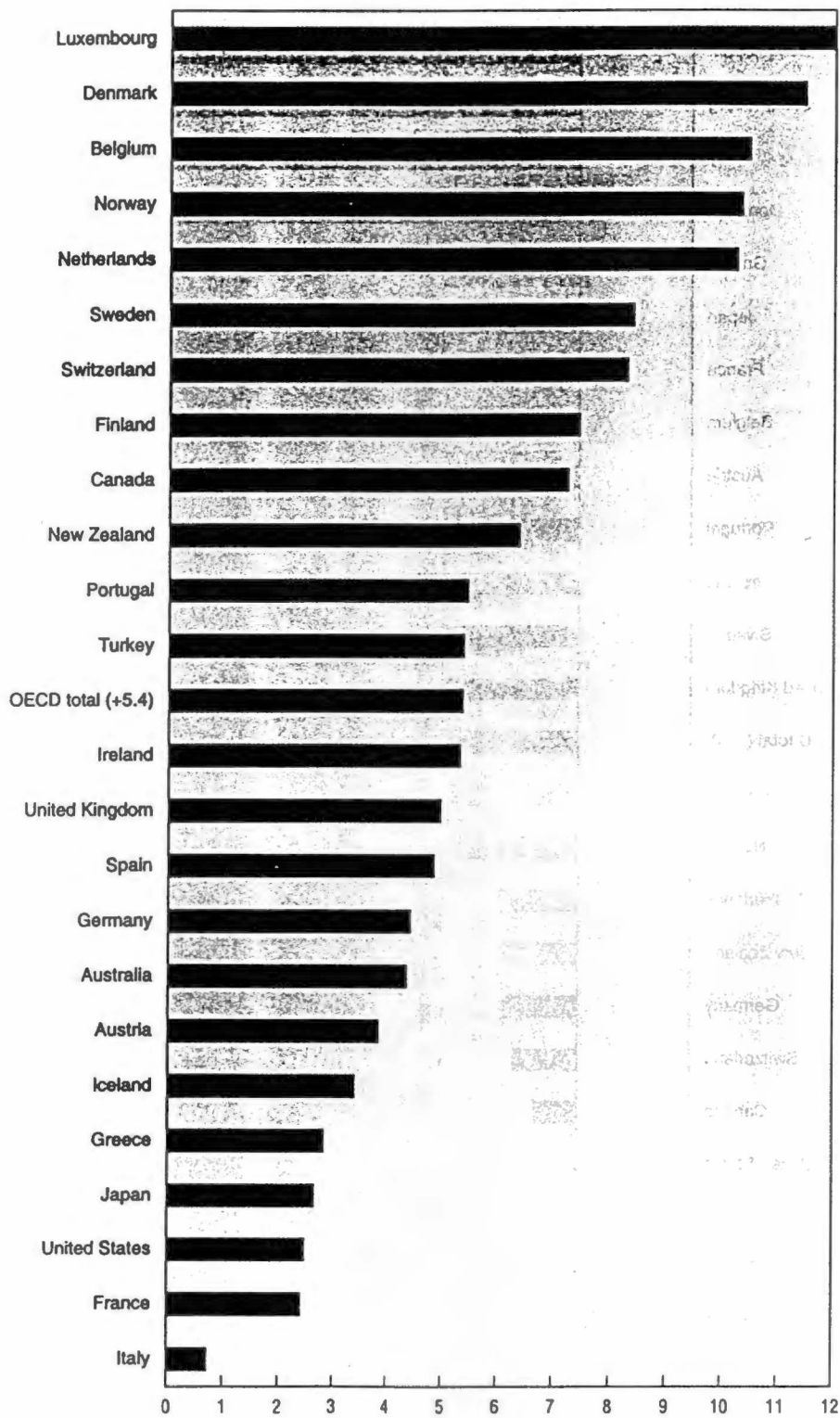
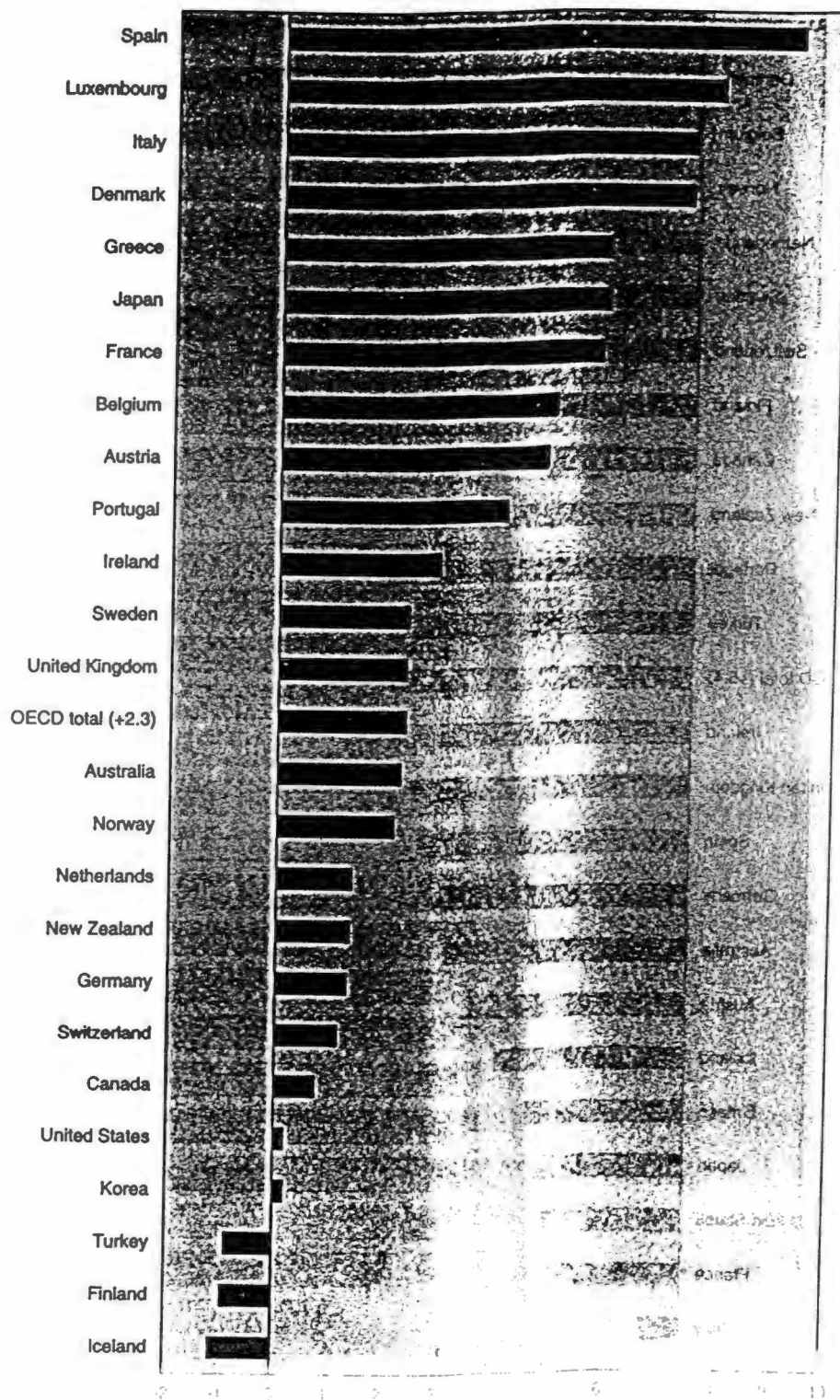


Chart C Changes in tax to GDP ratio (in percentage points)  
 Graphique C. Accroissements du rapport impôt/PIB des pays Membres  
 (en pourcentages)  
 1976-1985



**Table 1. Variation in Level and Composition of Tax Revenue by Region, 1985**  
(percent)

Item	Developing countries					
	Sub-Saharan Africa	Middle East and North Africa	Asia	Latin America	Industrial countries	
<i>Revenue level</i>						
Tax revenue-GDP ratio	17	23	15	18	32	
<i>Revenue composition</i>						
Income and wealth (direct)						
Company	39	56	37	46	69	
Personal	20	19	19	10	7	
Social security	12	13	8	5	27	
Property	2	8	0	20	31	
Other <sup>a</sup>	1	3	3	2	2	
Other <sup>a</sup>	4	13	7	9	2	
Goods and services (indirect)	61	46	63	54	31	
Domestic						
Sales, VAT, turnover	15	10	14	13	17	
Excises	9	7	19	17	10	
International trade						
Import	26	22	21	14	2	
Export	8	0	2	2	0	
Other <sup>b</sup>	3	7	7	8	2	

a. The most significant taxes in this category are manpower and payroll taxes. It also includes some schedular nonrecurrent taxes.

b. This residual category includes a series of miscellaneous taxes such as stamp duties, airport taxes, and vehicle taxes.

Source: *World Development Report 1988* (World Bank 1988), figures 4.2 and 4.4.

Cuadro 2.1. América Latina. Ingreso tributario por principales categorías de impuestos, 1978-88  
(Porcentaje del PIB)

	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Ingreso tributario	16,4	16,1	16,8	17,0	16,6	16,8	17,1	18,2	18,3	17,8	17,4
<u>Impuestos sobre la renta</u>	4,2	4,0	4,6	4,7	4,6	4,3	4,3	4,8	4,5	4,1	4,4
Personas físicas	1,6	1,4	1,5	1,4	1,6	1,5	1,5	1,5	1,6	1,7	1,7
Sociedades	2,2	2,2	2,7	2,8	2,4	2,5	2,4	2,6	2,2	1,7	2,3
Otros	0,4	0,4	0,4	0,4	0,5	0,2	0,4	0,6	0,6	0,7	0,3
<u>Impuestos internos sobre bienes y servicios</u>	4,8	4,6	4,9	5,4	5,2	5,6	5,8	6,2	6,3	6,3	5,6
<u>Impuesto general sobre las ventas, IVA</u>	1,9	2,0	2,2	2,4	2,4	2,4	2,4	2,5	2,7	2,9	2,7
<u>Impuestos específicos sobre el consumo</u>	2,1	1,8	1,9	2,1	2,0	2,1	2,4	2,7	2,7	2,6	2,2
Otros	0,8	0,8	0,8	0,8	0,8	1,1	1,0	1,1	0,9	0,9	0,7
<u>Impuestos sobre el comercio exterior</u>	3,9	3,8	4,0	3,9	3,5	3,7	3,8	3,8	4,0	3,9	4,0
Derechos de importación	3,1	2,9	3,1	3,1	2,7	2,6	2,7	2,9	3,0	3,2	3,3
Derechos de exportación	0,7	0,7	0,7	0,7	0,6	0,5	0,5	0,5	0,5	0,4	0,3
Otros	0,1	0,2	0,2	0,2	0,3	0,6	0,6	0,5	0,4	0,3	0,3
<u>Seguridad social</u>	1,8	2,2	2,2	2,1	2,2	2,3	2,3	2,4	2,4	2,1	2,2
<u>Impuestos sobre el patrimonio</u>	0,4	0,4	0,3	0,3	0,4	0,5	0,4	0,4	0,4	0,4	0,4
Otros impuestos	1,4	1,2	0,7	0,6	0,7	0,5	0,5	0,5	0,7	0,9	0,9

Fuentes: Fondo Monetario Internacional, Government Finance Statistics Yearbook y Estadísticas financieras internacionales.

Table 8. Tax to GDP Ratios, 1992 and 1996

HIGH-TAX COUNTRIES	Brazil		Chile		Costa Rica		Nicaragua		Uruguay	
	1992	1996	1992	1996	1992	1996	1992	1996	1992	1996
Tax Revenue/GDP										
General government	24.7	26.5	20.8	20.4	...	...	24.4	25.6	27.8	27.8
Central government	...	...	...	...	21.1	23.4	23.1	24.5	25.6	24.4
Of which										
Income tax	4.4	4.1	6.0	5.2	2.1	2.9	3.3	3.1	1.9	2.6
Social security tax 1/	5.1	5.4	1.6	1.4	6.3	7.6	3.5	3.7	7.8	7.2
Property and wealth taxes	—	—	0.1	0.1	0.2	0.1	0.7	0.0	0.9	0.8
VAT, sales tax, turnover tax	12.4 <sup>d</sup>	9.5 <sup>d</sup>	8.5	8.8	5.7	7.1	3.2	4.7	8.0	8.5
Excises	...	...	1.9	1.9	3.0	3.5	8.4	8.3	3.8	3.3
Trade taxes	0.6	0.6	2.1	2.1	3.8	2.2	4.0	4.7	1.8	1.0
Other 3/					0.0	0.0	0.0	0.0	1.4	1.0
MEDIUM-TAX COUNTRIES	Argentina		Colombia		Ecuador		Mexico		Panama	
	1992	1996	1992	1996	1992	1996	1992	1996	1992	1996
Tax revenue/GDP										
General government	19.3	18.3	16.7	19.1	18.8	17.5	...	...	—	—
Of which										
(Petroleum)	—	—	—	—	8.5	7.7	3.4	4.2	—	—
Central government	16.0	15.0	14.1	16.1	10.3	9.8	13.3	10.8 <sup>e</sup>	18.2 <sup>e</sup>	17.7 <sup>e</sup>
Of which										
Income tax	1.1	2.3	5.2	4.3	1.3	1.8	5.1	3.9	4.8	4.8
Social security tax	4.3	3.8	2.2	3.7	3.0	2.5	2.3	1.8	5.7	5.8
Property and wealth taxes	0.4	0.2	—	—	0.2	0.1	...	...	0.6	0.6
VAT, sales tax, turnover tax	5.9	6.4	4.0	5.3	3.0	3.3	2.7	2.9	1.8	1.9
Excises	2.1	1.3	0.8	0.7	1.0	0.6	1.6	1.2	1.8	1.6
Trade taxes	0.9	0.7	1.1	1.0	1.8	1.4	1.1	0.6	2.5	2.3
Other 3/	1.3	0.3	0.8	1.1	0.0	0.0	0.5	0.4	1.0	0.7
LOW-TAX COUNTRIES	Bolivia		Guatemala		Paraguay		Peru		Venezuela	
	1992	1996	1992	1996	1992	1996	1992	1996	1992	1996
Tax revenue/GDP										
General government	16.6	17.4	8.5	9.0	10.8	13.4	11.9	13.9	13.7	13.9
Of which										
(Petroleum)	7.1 <sup>e</sup>	5.6 <sup>e</sup>	—	—	—	—	1.9 <sup>e</sup>	1.7 <sup>e</sup>	7.4 <sup>e</sup>	6.2 <sup>e</sup>
Central government	9.5	11.8	8.4	8.7	9.5	11.5	9.7	11.9	6.3	7.7
Of which										
Income tax	0.5	2.7	1.9	1.6	1.3	2.2	1.7	3.4	2.2	1.8
Social security tax	0.1	0.0	—	—	0.7	1.1	1.8	1.6	0.8	0.3
Property and wealth taxes	1.0	0.9	0.1	0.6	0.4	0.0	0.4	0.0	—	—
VAT, sales tax, turnover tax	4.3	5.0	2.6	3.7	1.8	4.1	3.2	5.0	0.6	3.6
Excises	0.9	1.0	1.1	0.9	1.3	1.4	1.2	0.8	0.7	0.4
Trade taxes	1.4	1.2	2.1	1.5	1.6	2.2	1.1	1.5	1.8	1.4
Other 3/	1.3	1.0	0.5	0.5	2.4	0.5	0.3	0.4	0.2	0.2

Source: International published documents and Fund staff estimates.

1/ In some countries, the social security institution operates outside central government. For comparability, it is shown under central government, here. 2/ Includes state-level VAT. 3/ Includes miscellaneous taxes: for Uruguay, on goods and services, financial assets, and sale of foreign exchange; for Argentina, other indirect taxes; for Bolivia, transactions tax paid by public enterprises; for Colombia, stamp and some other taxes; for Mexico, fiscal fines and other taxes; for Panama, stamp and other taxes; for Guatemala, stamp and other taxes; for Paraguay, stamp and other taxes; for Peru, it includes the combined effect of other taxes and tax credit. 4/ Includes VAT and transactions tax paid by state oil company. 5/ Includes excise and VAT paid by oil company. 6/ Includes income and excise tax paid by oil company.

Table 1. Personal Income Tax Rates, 1985 or 1986, 1991 and 1997

	1985 or 1986 <sup>1/</sup>	1991	1997
<b>South America, Central and North America</b>			
Argentina	16.5 - 45.0	6.0 - 30.0	6.0 - 33.0
Bolivia	... - 30.0	13 % flat rate	13 % flat rate
Brazil	0.0 - 60.0	10.0 - 25.0	15 - 25.0
Chile	0.0 - 57.0	5.0 - 50.0	5.0 - 45.0
Colombia	... - 49.0	5.0 - 30.0	35 % flat rate
Costa Rica	5.0 - 50.0	10.0 - 25.0	10.0 - 25.0
Dominican Republic	2.0 - 73.0	3.0 - 70.0	3.0 - 70.0
Ecuador	19.0 - 40.0	10.0 - 25.0	10.0 - 25.0
El Salvador	3.0 - 60.0	10.0 - 50.0	10.0 - 30.0
Guatemala	11.0 - 48.0	4.0 - 34.0	15.0 - 30.0
Honduras	3.0 - 40.0	3.0 - 40.0	9.0 - 40.0
Mexico	3.0 - 55.0	3.0 - 55.0	3.0 - 35.0
Nicaragua	15.0 - 50.0	6.0 - 50.0	10.0 - 30.0
Panama	13.0 - 56.0	2.5 - 56.0	4.0 - 30.0
Paraguay	5.0 - 30.0	0.0	3.0 - 30.0
Peru	2.0 - 56.0	5.0 - 56.0	15.0 - 30.0
Uruguay	0.0		0.7 - 3.0
Venezuela	12.0 - 45.0	4.5 - 45.0	6.0 - 34.0
<b>Simple average</b>	<b>7.0 - 49.9</b>	<b>5.9 - 38.1</b>	<b>8.7 - 34.2</b>
<b>Other countries</b>			
Australia	25.0 - 60.0	29.0 - 47.0	20.0 - 47.0
Austria	21.0 - 62.0	10.0 - 50.0	10.0 - 50.0
Belgium	55.3 - 71.1	25.0 - 55.0	25.0 - 55.0
Canada	25.0 - 34.0	17.0 - 29.0	17.0 - 29.0
Czech Rep.			15.0 - 40.0
Denmark	14.4 - 39.6	6.0 - 68.0	60.0
Finland	38.0 - 51.0	7.0 - 39.0	6.0 - 38.0
France	0.0 - 65.0	5.0 - 56.8	6.0 - 38.0
Germany	21.4 - 54.5	19.0 - 53.0	27.3 - 53.0
Greece	57.0 - 63.0	18.0 - 50.0	0.0 - 45.0
Hungary		15.0 - 50.0	20.0 - 42.0
Iceland	19.5 - 43.5		0.0 - 45.9
Ireland	35.0 - 60.0	30.0 - 53.0	27.0 - 48.0
Italy	12.0 - 62.0	10.0 - 50.0	10.0 - 51.0
Japan	30.0 - 70.0	10.0 - 50.0	10.0 - 50.0
Korea	6.0 - 55.0	5.0 - 50.0	10.0 - 40.0
Luxembourg	1.5 - 42.4	10.0 - 50.0	10.0 - 50.0
Netherlands	16.0 - 72.0	13.0 - 60.0	5.1 - 60.0
New Zealand	20.0 - 66.0	24.0 - 33.0	24.0 - 33.0
Norway	3.0 - 40.0	0.0 - 17.0	9.5 - 28.0
Poland		20.0 - 50.0	20.0 - 44.0
Portugal	50.0 - 70.0	15.0 - 40.0	14.0 - 40.0
Spain	26.4 - 46.0	30.0 - 56.0	28.0 - 56.0
Sweden	4.0 - 20.0	30.0 - 30.0	30.0 - 30.0
Switzerland	1.1 - 13.2	1.0 - 13.0	2.0 - 13.0
Turkey	25.0 - 50.0	25.0 - 50.0	25.0 - 55.0
United Kingdom	30.0 - 60.0	25.0 - 40.0	20.0 - 40.0
United States	18.0 - 50.0	15.0 - 31.0	15.0 - 39.6
<b>Simple average</b>	<b>22.2 - 52.8</b>	<b>15.9 - 44.6</b>	<b>15.0 - 43.6</b>

Sources: Secondary published sources such as publications of tax summaries by Price Waterhouse, Coopers and Lybrand, International Bureau of Fiscal Documentation, International Financial Statistics (IFS) of the IMF; and others.

1/ The average shown is a joint average of the two years.

Second, while the top marginal tax rate has been brought down during the 1990s, this top rate has begun to be applied at a lower multiple of per-capita GDP as might be expected (Table 10).

Table 3. Corporate Income Tax Rates, 1986, 1992 and 1997

(Percent of taxable profits)

	1986	1992	1997
<b>South America, Central, and North America</b>			
Argentina	0.0 - 33.0	20.0	33.0
Bolivia	0.0 - 30.0	0.0	25.0
Brazil	29.0 - 50.0	25.0 - 40.0	15.0 1/
Chile	10.0 - 37.0	15.0 - 35.0	15.0
Colombia	40.0	30.0	35.0
Costa Rica	0.0 - 50.0	30.0	30.0
Dominican Republic	0.0 - 49.3	0.0 - 49.3	25.0
Ecuador	0.0 - 59.0	0.0 - 44.4	25.0
El Salvador	0.0 - 30.0	0.0 - 25.0	25.0
Guatemala	0.0 - 42.0	12.0 - 34.0	25.0
Honduras	0.0 - 55.0	0.0 - 40.2	15.0 - 30.0
Mexico	5.0 - 42.0	0.0 - 35.0	34.0
Nicaragua	0.0 - 45.0	0.0 - 35.5	30.0
Panama	0.0 - 50.0	2.5 - 45.0	30.0 - 34.0
Paraguay	0.0 - 30.0	0.0 - 30.0	25.0 - 30.0
Peru	0.0 - 40.0	0.0 - 30.0	30.0
Uruguay	0.0 - 30.0	0.0 - 30.0	30.0
Venezuela	18.0 - 67.7	20.0 - 67.7	15.0 - 34.0
<b>Simple average</b>	<b>3.4 - 43.3</b>	<b>8.6 - 36.5</b>	<b>23.3 - 27.6</b>
<b>OECD Countries</b>			
Australia	46.0	39.0	36.0
Austria	30.0 - 55.0	30.0	34.0
Belgium	45.0	39.0	39.0
Canada	46.0	38.0	38.0
Czech Rep.	20.0 - 60.0	39.0	39.0
Denmark	50.0	38.0	34.0
Finland	33.0	23.0	28.0
France	45.0	42.0	20.9 - 41.7
Germany	36.0 - 50.0	36.0 - 50.0	30.0 - 45.0
Greece	49.0	46.0	40.0
Hungary	40.0	40.0	18.0
Iceland	51.0	45.0	33.0 - 41.0
Ireland	40.0 - 50.0	40.0	30.0
Italy	36.0	36.0	37.0
Japan	42.0	28.0 - 37.5	28.0 - 37.5
Korea	20.0 - 30.0	20.0 - 34.0	16.0 - 28.0
Luxembourg	50.0 - 72.0	42.6 - 50.0	20.0 - 33.0
Netherlands	43.0	40.0	35.0 - 37.0
New Zealand	47.0	33.0	33.0
Norway	27.8	21.0	28.0
Poland	40.0	40.0	40.0
Portugal	30.0 - 40.0	36.0	36.0
Spain	35.0	35.0	35.0
Sweden	52.0	30.0	28.0
Switzerland	3.6 - 9.8	3.6 - 9.8	3.6 - 9.8
Turkey	46.0	46.0	25.0
United Kingdom	34.0 - 35.0	33.0	33.0
United States	15.0 - 34.0	15.0 - 34.0	15.0 - 35.0
<b>Simple average</b>	<b>28.7 - 42.8</b>	<b>21.5 - 37.3</b>	<b>22.4 - 33.5</b>

Sources: Secondary published sources such as publications of tax summaries by Price Waterhouse, Coopers and Lybrand, International Bureau of Fiscal Documentation, International Financial Statistics (IFS) of the IMF, and other similar sources.

1/ Other charges and contributions effectively make the tax rate higher.

Table 3.1 Taxes on general consumption (5110) as a percentage of GDP

	1965	1970	1975	1980	1985	1990	1993	1994	1995	1996
Canada	4.6	4.5	4.1	3.7	4.4	5.2	5.3	5.3	5.1	5.3
Mexico				2.5	2.7	3.6	2.6	2.7	2.8	2.9
United States	1.2	1.6	1.9	1.9	2.1	2.1	2.1	2.2	2.2	2.2
Australia	1.7	1.8	1.8	1.5	2.4	2.5	2.4	2.5	2.6	2.6
Japan	-	-	-	-	-	1.3	1.5	1.5	1.5	1.5
Korea			1.9	3.9	3.5	3.9	4.4	4.3	4.2	4.3
New Zealand	1.9	2.2	2.8	3.4	3.5	8.5	8.5	8.5	8.6	8.5
Austria	6.3	6.5	7.5	8.1	8.9	8.5	8.3	9.0	7.7	8.4
Belgium	6.6	7.5	6.6	7.4	7.3	7.1	6.9	7.1	6.9	7.0
Czech Republic							7.7	7.6	7.1	7.2
Denmark	2.7	7.6	7.0	10.1	9.8	10.1	9.8	10.0	9.9	10.2
Finland	5.6	6.3	6.3	6.9	8.0	9.3	8.6	8.5	8.0	8.6
France	8.0	8.9	8.6	8.8	8.9	8.2	7.5	7.6	7.8	8.1
Germany	5.2	5.6	5.3	6.3	6.0	6.1	6.8	7.1	6.8	6.7
Greece	2.3	4.3	4.7	3.9	6.0	9.8	9.5	9.4	9.4	9.5
Hungary							8.1	9.4	8.7	8.7
Iceland	4.4	5.9	8.5	8.5	9.4	10.2	9.8	9.8	9.9	10.0
Ireland	1.4	3.9	4.4	4.8	7.5	7.2	6.8	7.2	7.5	7.4
Italy	3.3	3.4	3.8	4.7	5.0	5.7	5.6	6.4	5.7	5.6
Luxembourg	3.4	2.9	4.7	4.5	5.8	5.9	6.3	6.0	6.2	6.7
Netherlands	4.1	5.4	6.2	7.1	7.1	7.3	6.9	6.7	6.8	7.0
Norway	6.4	8.3	8.2	7.8	7.9	7.8	8.1	8.5	8.8	8.6
Poland							9.3	7.2	7.3	7.8
Portugal	-	1.7	2.4	4.0	3.5	6.1	6.4	7.7	8.1	8.0
Spain	3.3	3.4	3.0	2.4	4.2	5.5	5.1	5.5	5.4	5.5
Sweden	3.6	4.1	5.2	6.5	7.0	8.3	8.5	8.1	7.5	7.0
Switzerland	1.9	1.8	2.2	2.6	2.9	3.1	2.7	2.6	3.4	3.3
Turkey	-	-	-	-	3.6	4.0	5.5	6.8	8.52	8.68
United Kingdom	1.8	2.5	3.1	5.2	5.8	6.2	6.8	6.9	6.9	7.0
OECD Total	3.3	4.2	4.4	4.9	5.5	6.3	6.5	6.6	6.5	6.7
OECD America	2.9	3.1	3.0	2.7	3.0	3.6	3.3	3.4	3.4	3.5
OECD Pacific	1.2	1.3	1.6	2.2	2.4	4.1	4.2	4.2	4.2	4.2
OECD Europe	3.7	4.7	5.1	5.8	6.6	7.2	7.3	7.5	7.4	7.6
EU 15	3.8	4.9	5.3	6.1	6.7	7.4	7.3	7.6	7.4	7.5

Source: Revenue statistics of OECD Member countries

Table 3.2 Taxes on general consumption (5110) as a percentage of total taxation

	1965	1970	1975	1980	1985	1990	1993	1994	1995	1996
Canada	17.8	14.4	12.5	11.5	13.2	14.4	14.7	14.9	14.3	14.3
Mexico				15.7	15.9	20.8	14.9	15.7	17.0	17.7
United States	4.8	5.8	7.0	7.0	7.9	8.0	7.9	7.9	8.0	7.9
Australia	7.4	7.4	6.7	5.3	7.9	8.0	8.4	8.5	8.7	8.3
Japan	-	-	-	-	-	4.3	5.1	5.3	5.2	5.3
Korea			12.7	22.0	21.1	20.4	21.2	19.8	18.7	18.5
New Zealand	7.7	8.0	9.0	10.2	10.4	22.4	23.1	22.7	22.7	23.6
Austria	18.7	18.5	19.8	20.1	21.0	20.8	19.1	20.9	18.2	19.1
Belgium	21.1	21.0	15.9	16.8	15.5	16.1	15.4	15.5	15.0	15.3
Czech Republic							17.6	17.7	17.1	17.7
Denmark	9.1	18.8	16.9	22.2	20.0	20.7	19.5	19.3	19.3	19.5
Finland	18.5	19.3	18.8	18.7	19.6	20.6	18.8	17.8	17.4	17.8
France	23.3	25.5	23.4	21.1	20.0	18.8	17.1	17.2	17.4	17.7
Germany	16.5	17.1	14.6	16.6	15.8	16.8	17.5	18.1	17.3	17.6
Greece	10.3	16.8	18.3	13.2	17.2	26.5	24.1	23.4	23.1	23.3
Hungary							17.7	18.6	20.1	21.7
Iceland	16.7	22.0	28.6	28.9	33.0	32.4	31.5	31.8	31.7	30.8
Ireland	5.7	13.1	14.7	14.8	20.6	20.6	19.2	20.0	21.8	21.4
Italy	12.9	13.2	14.3	15.6	14.5	14.7	12.8	15.4	13.9	13.0
Luxembourg	12.4	10.3	12.0	10.7	12.5	13.6	14.3	13.4	13.9	15.0
Netherlands	12.4	14.6	14.4	15.8	16.2	16.5	14.5	14.9	15.6	16.1
Norway	21.5	23.8	20.5	16.2	18.2	18.8	20.3	20.7	21.2	21.0
Poland							22.0	16.7	17.1	18.5
Portugal	-	8.4	11.2	16.2	12.6	19.6	19.7	22.8	23.3	22.8
Spain	22.2	20.3	15.3	10.2	14.7	16.0	14.7	15.8	15.9	16.4
Sweden	10.4	10.3	12.0	13.4	14.0	14.9	16.9	15.9	15.1	13.5
Switzerland	9.4	7.8	7.7	9.1	9.3	10.1	8.3	7.9	10.2	9.6
Turkey	-	-	-	-	23.3	20.1	24.2	30.4	21.95	23.33
United Kingdom	5.9	6.8	8.9	14.8	15.5	16.9	20.3	20.1	19.4	19.4
OECD Total	11.9	13.5	13.3	14.2	15.8	17.4	17.3	17.6	17.6	17.8
OECD America	11.3	10.1	9.7	11.4	12.3	14.4	12.5	12.8	13.1	13.3
OECD Pacific	5.0	5.1	7.1	9.4	9.8	13.8	14.5	14.1	13.8	13.9
OECD Europe	13.0	15.1	15.0	15.6	17.5	18.6	18.4	18.8	18.8	19.1
EU 15	13.3	15.6	15.2	16.0	16.6	18.2	17.6	18.0	17.7	17.8

Source: Revenue statistics of OECD Member countries

Table 3.3 Taxes on specific goods and services (5120) as a percentage of GDP

	1965	1970	1975	1980	1985	1990	1993	1994	1995	1996
Canada	4.4	4.1	4.5	4.2	4.3	3.4	3.4	3.1	3.1	3.0
Mexico				5.6	8.2	5.9	5.4	5.1	6.0	6.3
United States	3.7	3.2	2.7	2.2	2.2	1.9	2.1	2.2	2.1	2.0
Australia	5.3	4.9	5.3	6.4	6.2	4.7	4.3	4.5	4.4	4.3
Japan	4.6	4.1	3.2	3.6	3.3	2.3	2.2	2.3	2.3	2.3
Korea			7.2	6.9	6.3	5.0	4.2	4.5	4.8	5.3
New Zealand	4.6	4.7	4.3	3.7	3.9	3.5	3.4	3.3	3.2	3.1
Austria	6.1	6.3	5.3	4.1	4.2	3.7	3.8	3.6	3.3	3.5
Belgium	4.0	4.2	3.6	3.4	3.9	3.8	4.2	4.3	4.1	4.3
Czech Republic							5.7	5.6	5.5	5.3
Denmark	8.7	7.2	6.1	6.1	6.3	5.4	5.1	5.7	5.9	6.0
Finland	7.1	6.5	5.8	6.1	5.7	5.3	5.9	5.7	5.4	5.6
France	4.9	4.1	3.3	3.5	3.9	3.8	3.8	4.0	4.0	4.0
Germany	4.6	4.2	3.9	3.5	3.3	3.4	3.5	3.7	3.7	3.5
Greece	7.4	6.9	6.1	7.4	7.3	5.8	7.7	7.2	6.8	6.9
Hungary							8.3	8.1	9.0	7.9
Iceland	11.8	10.2	9.9	8.7	7.5	5.3	4.9	4.4	4.4	4.7
Ireland	10.8	10.9	9.0	9.2	8.0	7.0	6.0	6.2	6.0	5.8
Italy	6.1	6.0	3.7	2.9	3.1	4.1	4.5	4.4	4.6	4.2
Luxembourg	3.1	2.5	3.1	4.1	5.3	4.7	5.6	6.0	5.6	5.5
Netherlands	4.8	4.3	3.5	3.3	3.2	3.3	3.9	3.8	4.0	4.1
Norway	5.5	6.2	6.4	6.9	7.9	6.4	6.6	6.7	6.7	6.6
Poland							4.9	7.9	7.5	7.0
Portugal	6.7	6.8	5.8	6.8	7.9	7.2	7.2	7.2	6.9	6.7
Spain	2.7	2.6	1.7	2.5	3.7	3.6	3.4	3.5	3.5	3.5
Sweden	6.7	6.5	4.6	4.5	5.8	5.1	4.7	4.7	4.3	4.5
Switzerland	3.7	3.9	3.0	2.8	2.5	2.2	2.3	2.4	2.4	2.5
Turkey	5.6	6.1	6.5	4.5	1.9	1.5	1.6	1.4	8.79	7.82
United Kingdom	7.7	7.4	5.2	4.7	5.2	4.6	4.6	4.7	5.1	5.0
OECD Total	5.9	5.6	4.9	4.9	5.0	4.3	4.6	4.7	4.7	4.6
OECD America	4.0	3.7	3.6	4.0	4.9	3.7	3.7	3.5	3.7	3.8
OECD Pacific	4.8	4.6	5.0	5.2	4.9	3.9	3.5	3.7	3.7	3.8
OECD Europe	6.2	5.9	5.1	5.0	5.1	4.5	4.9	5.1	5.0	4.9
EU 15	6.1	5.8	4.7	4.8	5.1	4.7	4.9	5.0	4.9	4.9

Source: Revenue statistics of OECD Member countries

Table 3.5 Current rates of VAT in the OECD countries

Country	Reduced rate	Standard rate	Higher rate
Austria <sup>1</sup>	10/12	20	-
Belgium	0/1/6/12	21	-
Canada <sup>2</sup>	0	7/15	-
Czech Republic	5	22	-
Denmark	-	25	-
Finland	8/17	22	-
France	2.1/5.5	20.6	-
Germany <sup>3</sup>	7	16	-
Greece <sup>4</sup>	4/8	18	-
Hungary	0/12	25	-
Iceland	14	24.5	-
Ireland	0/3.3/10/12.5	21	-
Italy	4/10	20	-
Japan	-	5	-
Korea	-	10	-
Luxembourg	3/6/12	15	-
Mexico	0/10	15	-
Netherlands	6	17.5	-
New Zealand <sup>5</sup>	-	12.5	-
Norway	0	23	-
Portugal <sup>6</sup>	5/12	17	-
Spain	4/7	16	-
Sweden	0/6/12	25	-
Switzerland <sup>7</sup>	2/3	6.5	-
Turkey	1/8	15	23/40
United Kingdom <sup>8</sup>	0/2.5/5	17.5	-

Source: National Delegates ; position as at 1st January 1998

- 16% applies in the Austrian tax enclaves Mittelberg and Jungholz.
- 15% Harmonised Sales Tax (HST) applies in those provinces that have harmonised their provincial retail sales tax with the federal GST (the 15% HST is composed of a provincial component of 8% and a federal component of 7%).
- This rate is applied as of 1 April 1998.
- Tax rates are reduced by 30% in some remote areas.
- For long term stay in a commercial dwelling GST at standard rate is levied on 60% of the value of the supply.
- The rates applicable in the Autonomous Regions of Madeira and the Azores are respectively 4%, 8% and 12%.
- 2% / 3% and 6.5% until 31st December 1998; 2.3% / 3.5% and 7.5% as of 1st January 1999.
- The standard rate is applied to a reduced value on imports of certain works of art, antiques and collectors items, resulting in an effective rate of 2.5%.

