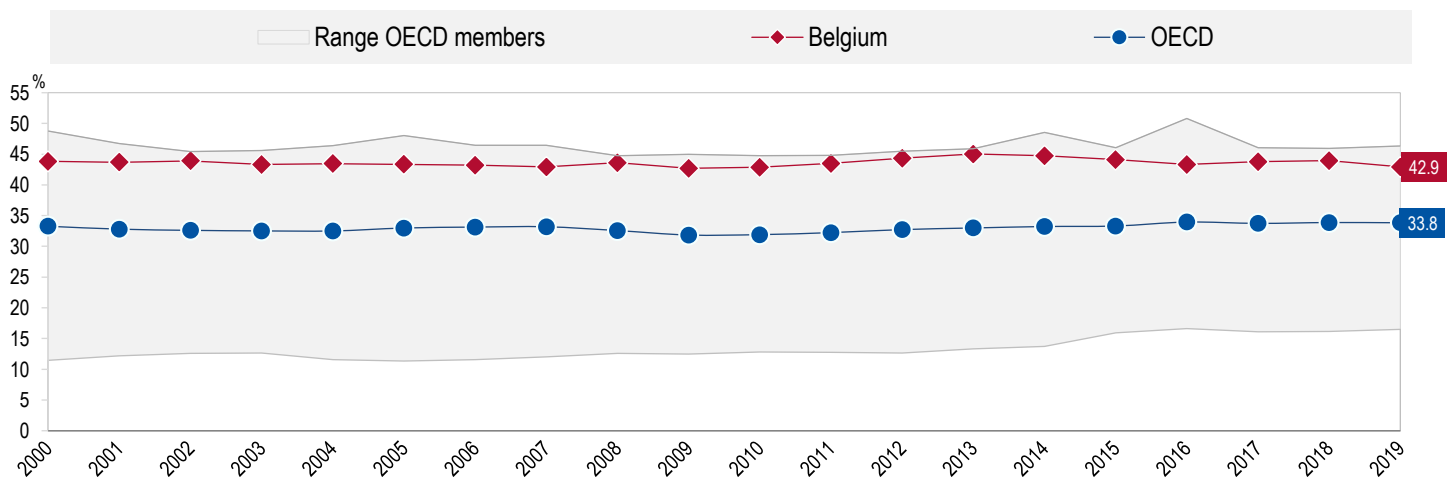


# Revenue Statistics 2020 - Belgium

## Tax-to-GDP ratio

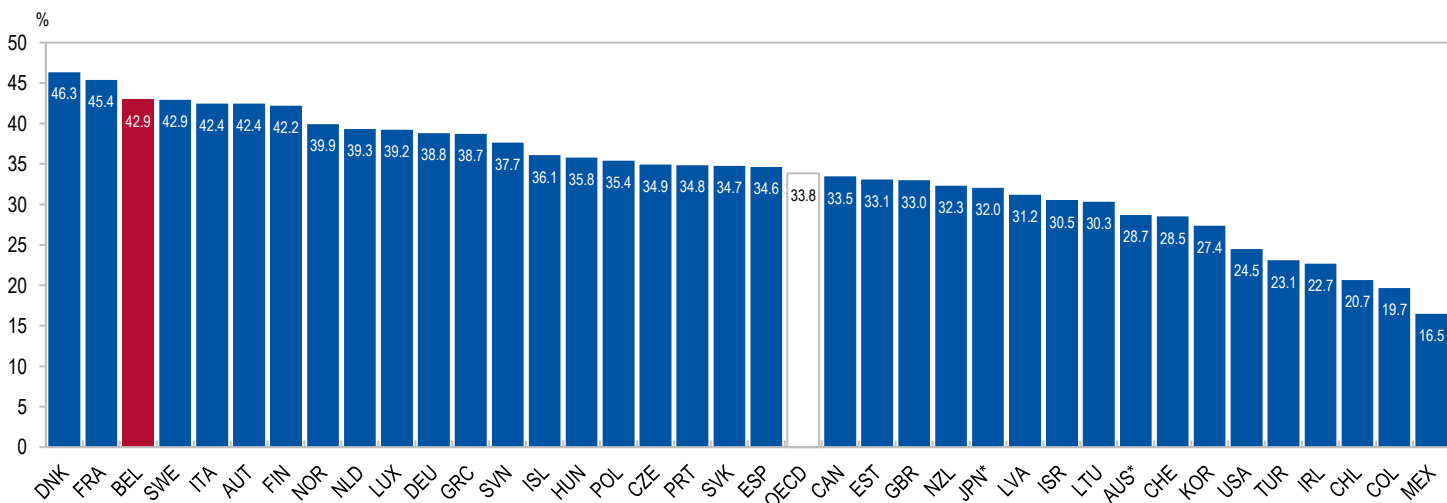
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium decreased by 1.0 percentage points from 43.9% in 2018 to 42.9% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Belgium has decreased from 43.8% in 2000 to 42.9% 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 Belgium was 45.0% in 2013, with the lowest being 42.7% in 2009.



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

Belgium ranked 3rd out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Belgium had a tax-to-GDP ratio of 42.9% compared with the OECD average of 33.8%. In 2018, Belgium was also ranked 3rd out of the 37 OECD countries in terms of the tax-to-GDP ratio.



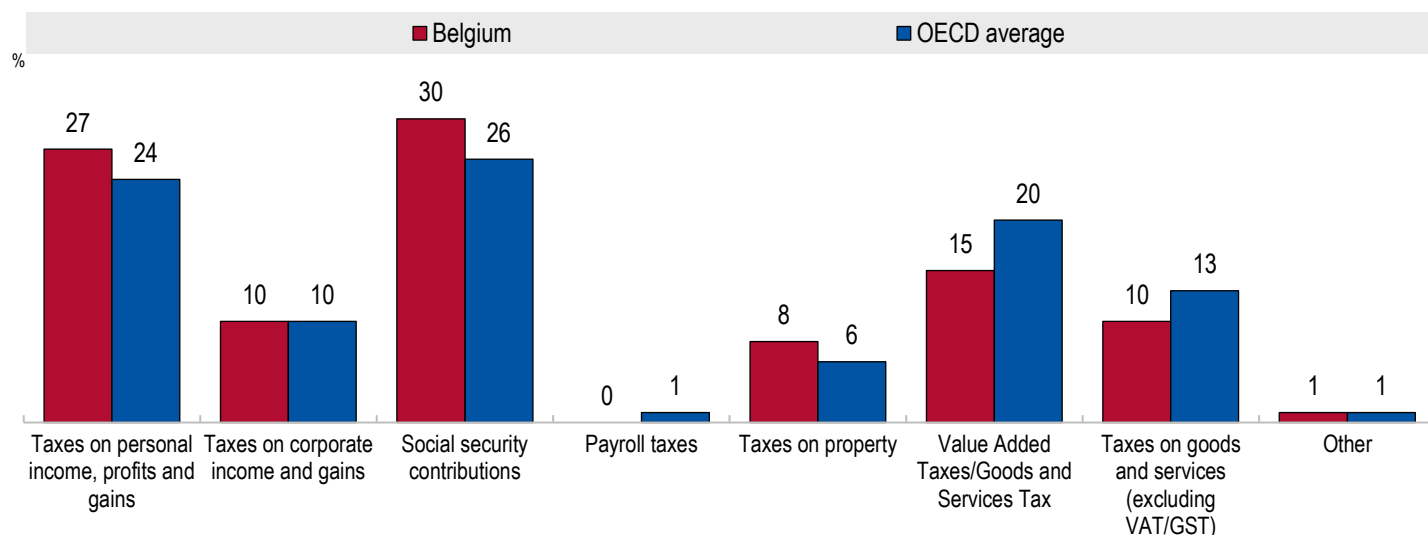
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 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.
- » Equal to the OECD average from taxes on corporate income & gains.
- » A lower proportion of revenues from 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 <sup>2</sup>		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	71 328	74 326	+ 2 997	37	37	-	12th	12th	-
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	53 168	54 519	+ 1 351	27	27	-	12th	13th	- 1
<i>Corporate income and gains</i>	18 098	19 736	+ 1 638	9	10	+ 1	17th	15th	+ 2
Social security contributions	59 698	60 920	+ 1 222	31	30	- 1	14th	15th	- 1
Payroll taxes	8	7	- 1	-	-	-	20th	20th	-
Taxes on property	15 393	15 832	+ 439	8	8	-	12th	11th	+ 1
Taxes on goods and services	48 879	50 871	+ 1 992	25	25	-	32nd	32nd	-
<i>of which VAT</i>	29 763	31 053	+ 1 290	15	15	-	31st	29th	+ 2
Other	1 585	1 632	+ 47	1	1	-	12th	11th	+ 1
<b>TOTAL</b>	<b>195 306</b>	<b>201 956</b>	<b>+ 6 650</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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