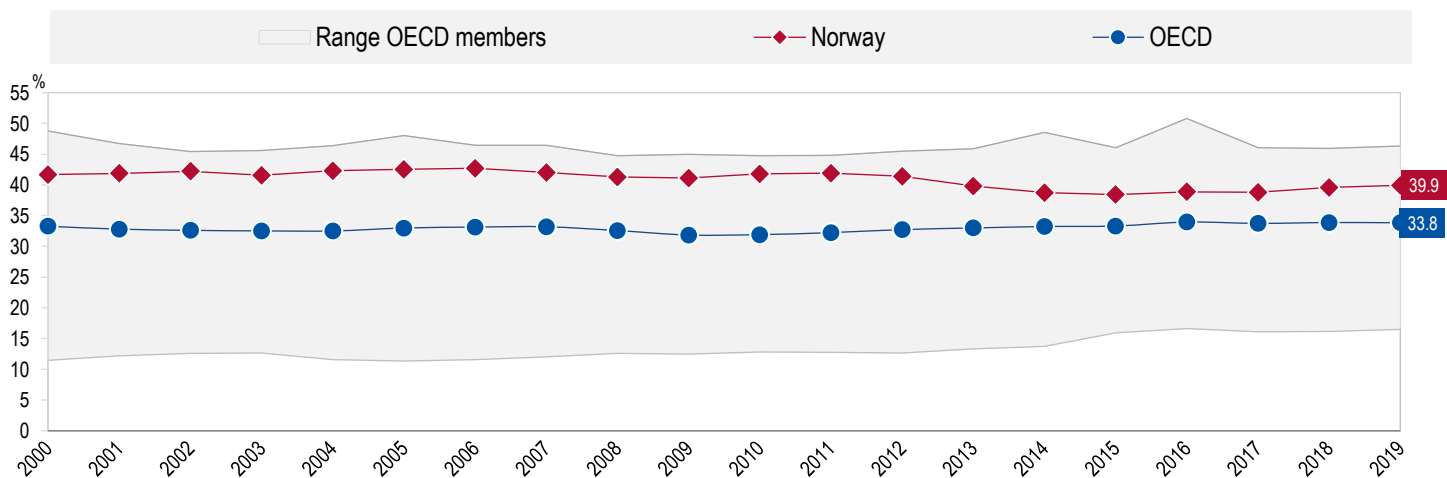


# Revenue Statistics 2020 - Norway

## Tax-to-GDP ratio

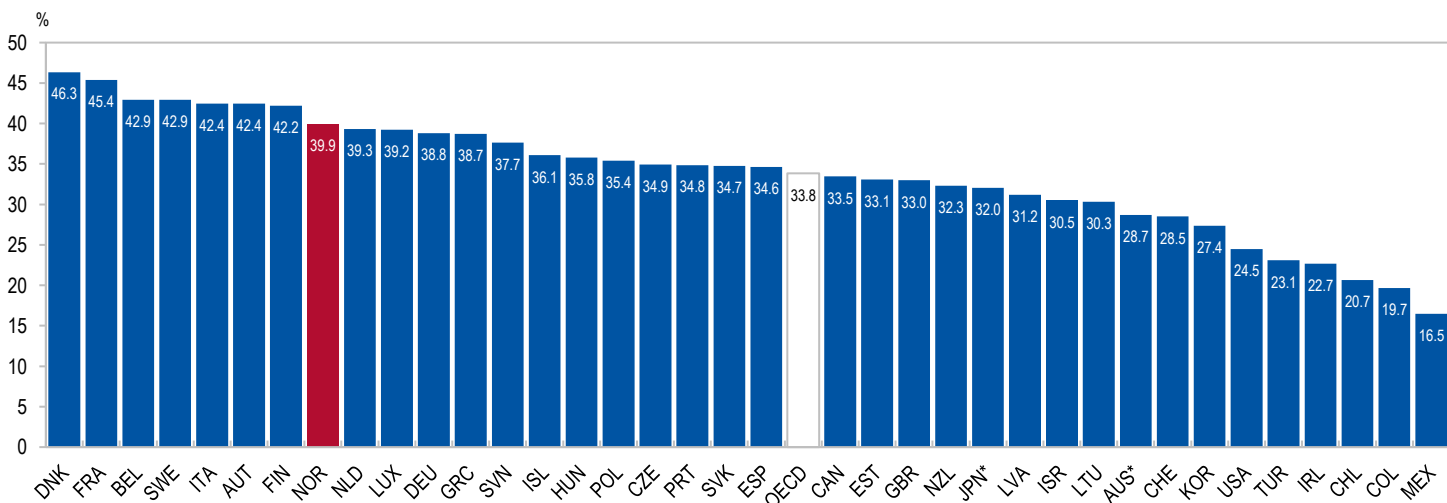
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Norway increased by 0.4 percentage points from 39.6% in 2018 to 39.9% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Norway has decreased from 41.7% in 2000 to 39.9% 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 Norway was 42.7% in 2006, with the lowest being 38.4% in 2015.



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

Norway ranked 8th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Norway had a tax-to-GDP ratio of 39.9% compared with the OECD average of 33.8%. In 2018, Norway was ranked 9th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



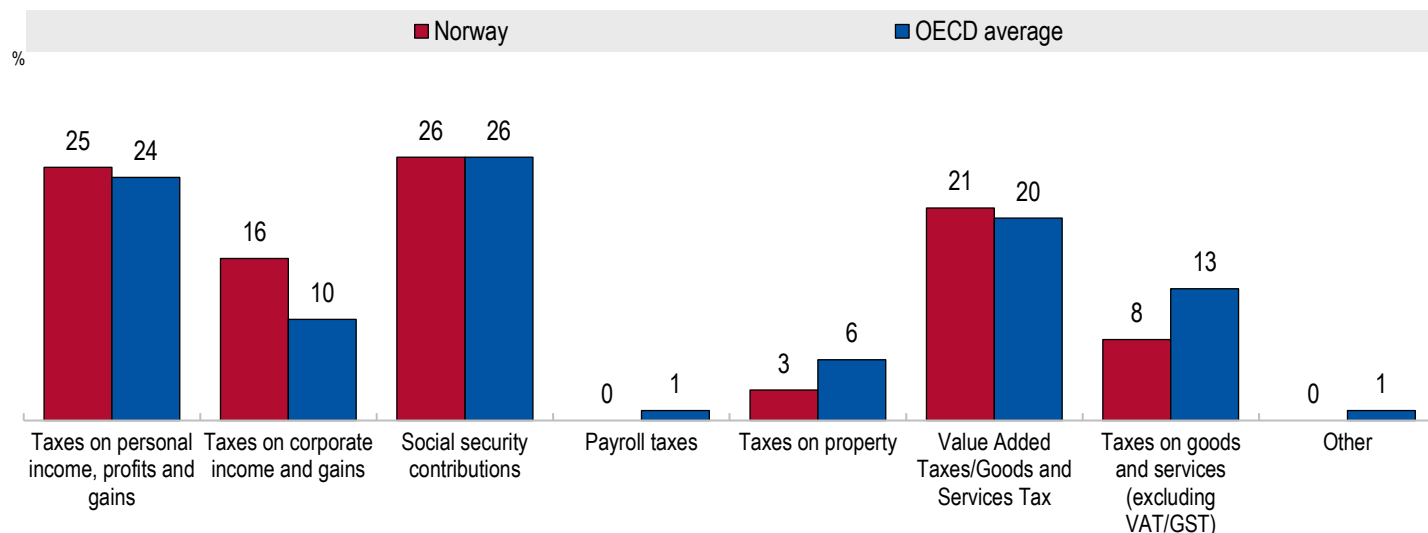
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 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; and value-added taxes.
- » Equal to the OECD average from social security contributions.
- » 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 <sup>2</sup>		
	Norwegian Krone, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	499 695	582 916	+ 83 221	39	42	+ 3	10th	10th	-
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	339 076	353 359	+ 14 283	27	25	- 2	14th	15th	- 1
<i>Corporate income and gains</i>	160 619	229 557	+ 68 938	13	16	+ 3	8th	5th	+ 3
Social security contributions	339 848	356 610	+ 16 762	27	26	- 1	22nd	22nd	-
Payroll taxes	1 891	1 976	+ 85	-	-	-	16th	16th	-
Taxes on property	41 912	43 930	+ 2 018	3	3	-	27th	26th	+ 1
Taxes on goods and services	394 603	411 774	+ 17 171	31	29	- 2	22nd	24th	- 2
<i>of which VAT</i>	283 518	296 900	+ 13 382	22	21	- 1	13th	18th	- 5
Other	-	-	-	-	-	-	35th	35th	-
<b>TOTAL</b>	<b>1 277 949</b>	<b>1 397 206</b>	<b>+ 119 257</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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