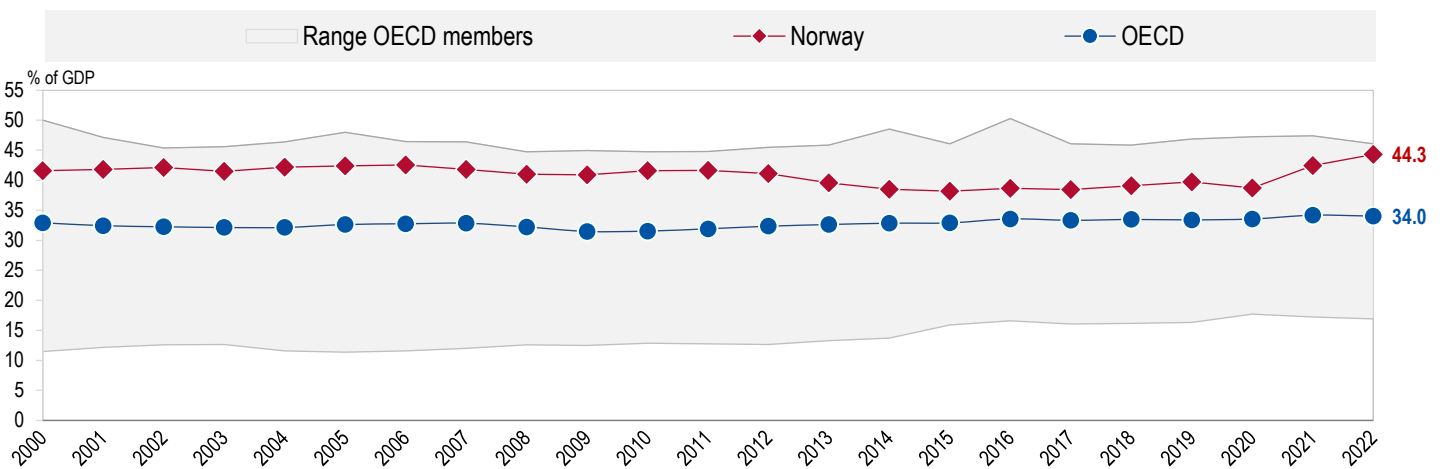


# Revenue Statistics 2023 - Norway

## Tax-to-GDP ratio

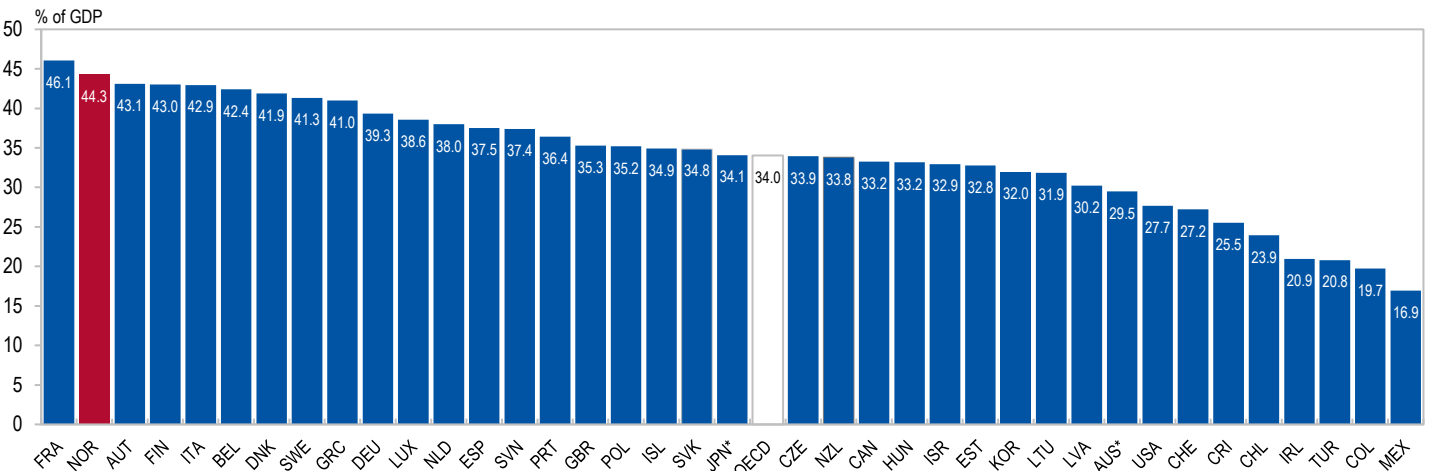
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Norway increased by 1.9 percentage points from 42.4% in 2021 to 44.3% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Norway has increased from 41.6% in 2000 to 44.3% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Norway was 44.3% in 2022, with the lowest being 38.2% in 2015.



### Tax-to-GDP ratio compared to the OECD, 2022

Norway ranked 2nd<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Norway had a tax-to-GDP ratio of 44.3% compared with the OECD average of 34.0%. In 2021, Norway was ranked 7th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

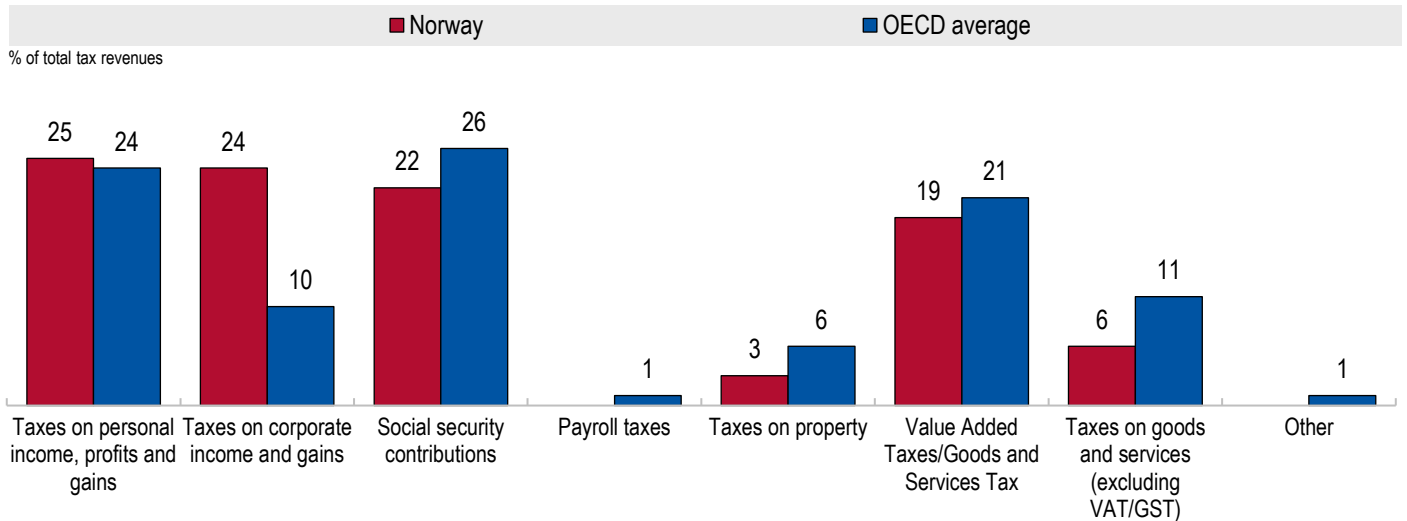
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2021

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:

- » Substantially higher revenues from taxes on corporate income & gains, and higher revenues from taxes on personal income, profits & gains.
- » A lower proportion of revenues from social security contributions; property taxes; 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 Norway			Position in OECD		
	Norwegian Krone, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	486 926	876 122	+ 389 196	36	49	+ 13	11th	7th	+ 4
<i>of which</i>									
<i>Personal income, profits and gains</i>	390 415	454 260	+ 63 845	29	25	- 4	10th	16th	- 6
<i>Corporate income and gains</i>	96 511	421 862	+ 325 351	7	24	+ 17	21st	2nd	+ 19
Social security contributions	381 231	402 152	+ 20 921	28	22	- 6	22nd	26th	- 4
Payroll taxes	-	-	-	-	-	-	17th	17th	-
Taxes on property	45 809	52 891	+ 7 082	3	3	-	26th	27th	- 1
Taxes on goods and services	424 088	454 413	+ 30 325	32	25	- 7	19th	30th	- 11
<i>of which VAT</i>	311 600	338 900	+ 27 300	23	19	- 4	11th	24th	- 13
Other	-	-	-	-	-	-	36th	35th	+ 1
<b>TOTAL</b>	<b>1 340 119</b>	<b>1 787 795</b>	<b>+ 447 676</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 chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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