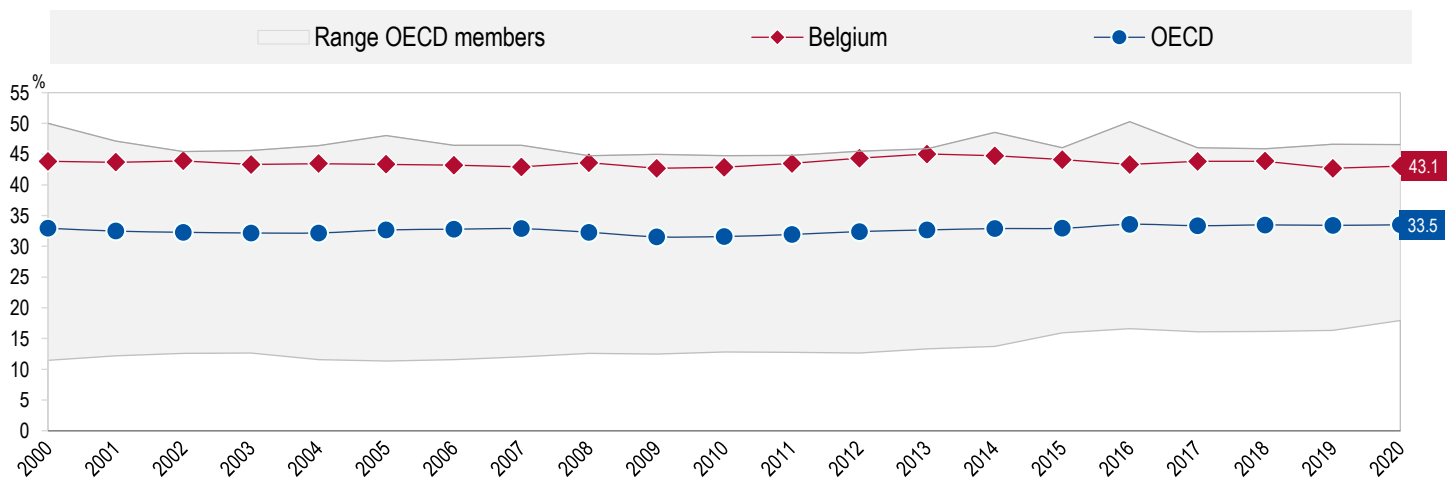


Revenue Statistics 2021 - Belgium

Tax-to-GDP ratio

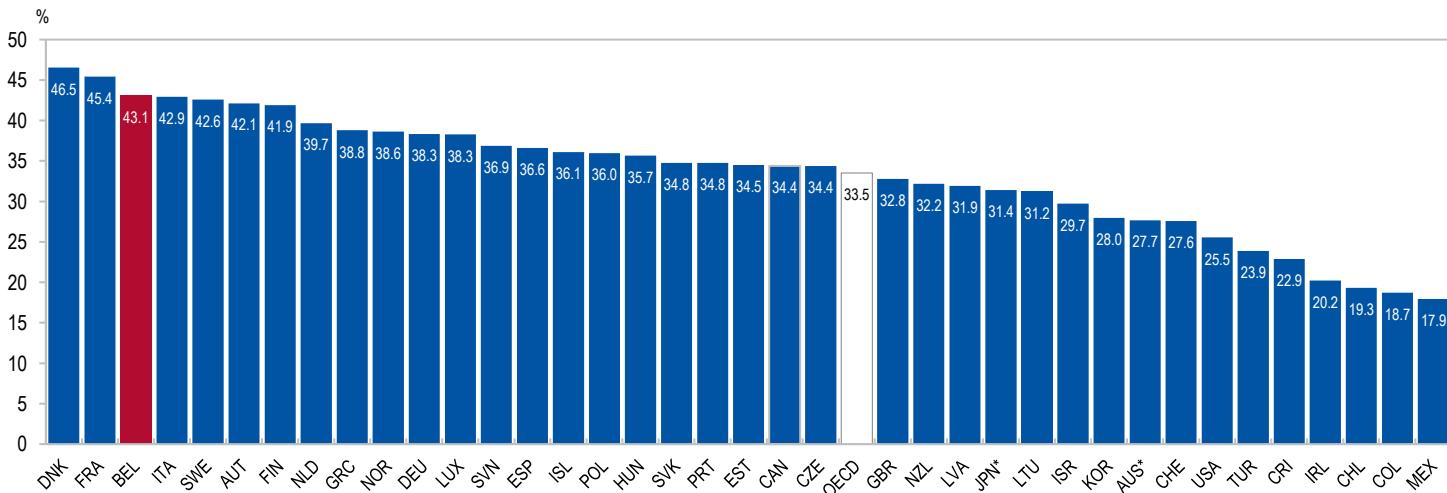
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium increased by 0.4 percentage points from 42.7% in 2019 to 43.1% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Belgium has decreased from 43.8% in 2000 to 43.1% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Belgium was 45.0% in 2013, with the lowest being 42.7% in 2009 and 2019.



Tax-to-GDP ratio compared to the OECD, 2020

Belgium ranked 3rd out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Belgium had a tax-to-GDP ratio of 43.1% compared with the OECD average of 33.5%. In 2019, Belgium was ranked 4th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

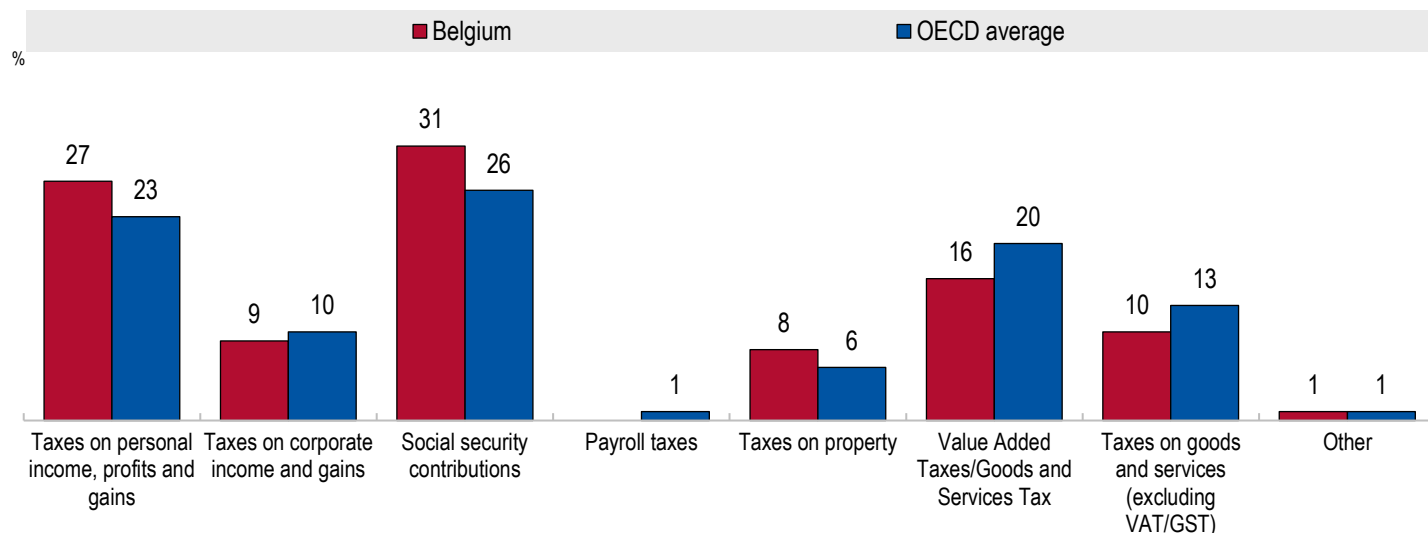
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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.
- » A lower proportion of revenues from taxes on corporate income & 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 Belgium			Position in OECD ²		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains ¹	74 232	71 758	- 2 474	37	35	- 2	12th	13th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	54 374	53 951	- 422	27	27	-	13th	13th	-
<i>Corporate income and gains</i>	19 787	17 736	- 2 051	10	9	- 1	16th	19th	- 3
Social security contributions	61 015	63 103	+ 2 088	30	31	+ 1	16th	17th	- 1
Payroll taxes	7	9	+ 2	-	-	-	21st	21st	-
Taxes on property	15 832	16 358	+ 527	8	8	-	11th	11th	-
Taxes on goods and services	50 871	52 170	+ 1 298	25	26	+ 1	33rd	33rd	-
<i>of which VAT</i>	31 053	31 702	+ 649	15	16	+ 1	30th	31st	- 1
Other	1 632	1 673	+ 40	1	1	-	12th	12th	-
TOTAL	201 958	203 398	+ 1 441	100	100	-	-	-	-

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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

Contacts

David Bradbury
 Centre for Tax Policy and Administration
 Head, Tax Policy and Statistics Division
 David.Bradbury@oecd.org

Michelle Harding
 Centre for Tax Policy and Administration
 Head, Tax Data & Statistical Analysis Unit
 Michelle.Harding@oecd.org

Nicolas Miranda
 Centre for Tax Policy and Administration
 Statistician, Tax Data & Statistical Analysis Unit
 Nicolas.Miranda@oecd.org