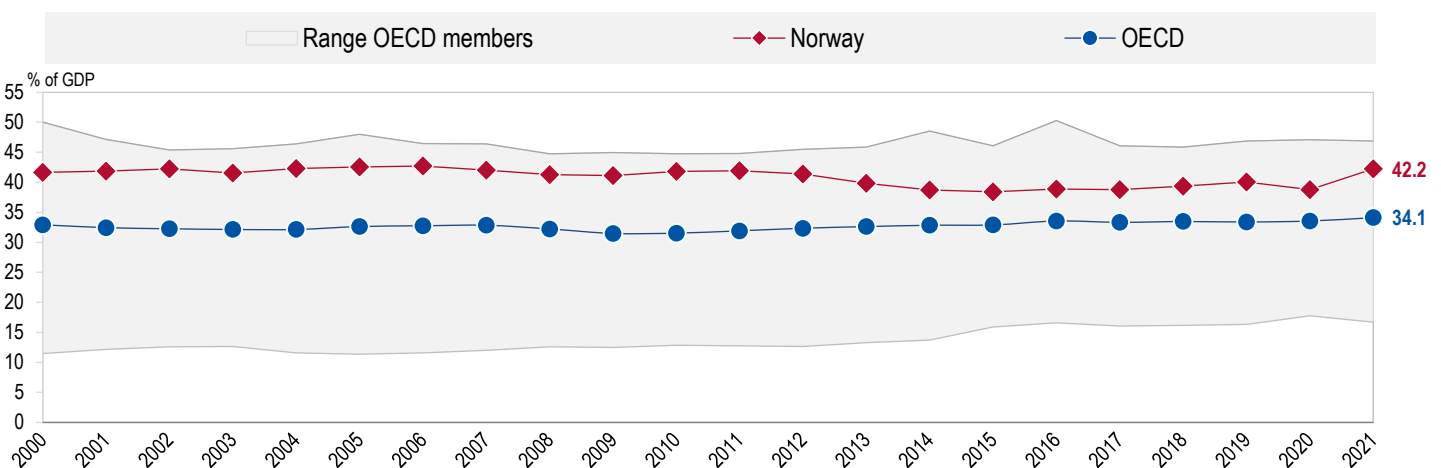


Revenue Statistics 2022 - Norway

Tax-to-GDP ratio

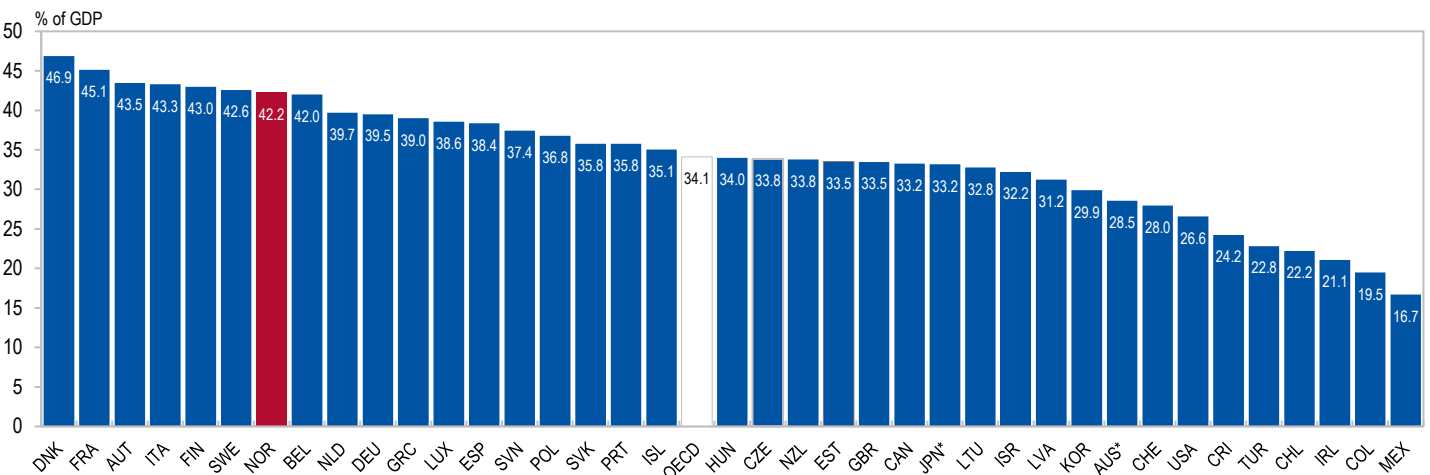
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Norway increased by 3.4 percentage points from 38.8% in 2020 to 42.2% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Norway has increased from 41.7% in 2000 to 42.2% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). 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, 2021

Norway ranked 7th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Norway had a tax-to-GDP ratio of 42.2% compared with the OECD average of 34.1%. In 2020, Norway was ranked 10th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

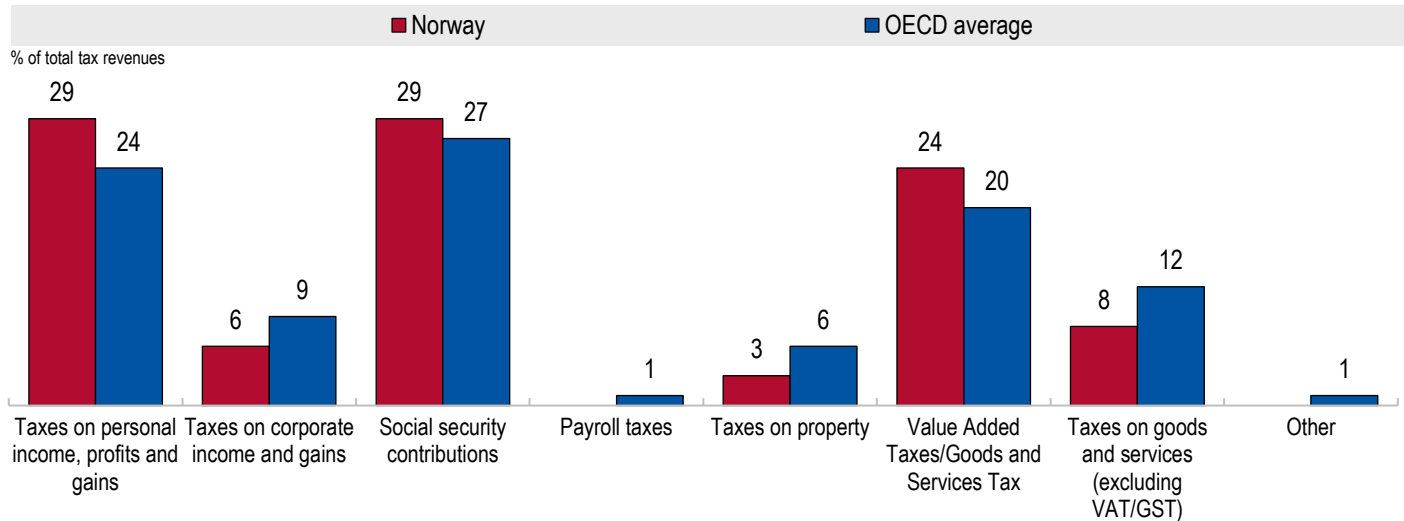
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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; social security contributions; and value-added taxes.
- » A lower proportion of revenues from taxes on corporate income & gains; 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 ²		
	Norwegian Krone, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	583 628	470 512	- 113 116	41	36	- 5	10th	14th	- 4
<i>of which</i>									
<i>Personal income, profits and gains</i>	369 790	389 129	+ 19 339	26	29	+ 3	14th	10th	+ 4
<i>Corporate income and gains</i>	213 838	81 383	- 132 455	15	6	- 9	7th	23rd	- 16
Social security contributions	377 057	381 838	+ 4 781	26	29	+ 3	24th	22nd	+ 2
Payroll taxes	2 011	2 065	+ 54	-	-	-	17th	17th	-
Taxes on property	46 334	44 693	- 1 641	3	3	-	26th	26th	-
Taxes on goods and services	418 805	424 004	+ 5 199	29	32	+ 3	24th	18th	+ 6
<i>of which VAT</i>	307 000	311 600	+ 4 600	22	24	+ 2	16th	11th	+ 5
Other	-	-	-	-	-	-	36th	36th	-
TOTAL	1 427 835	1 323 112	- 104 723	100	100	-	-	-	-

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.

Source: OECD Revenue Statistics 2022

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