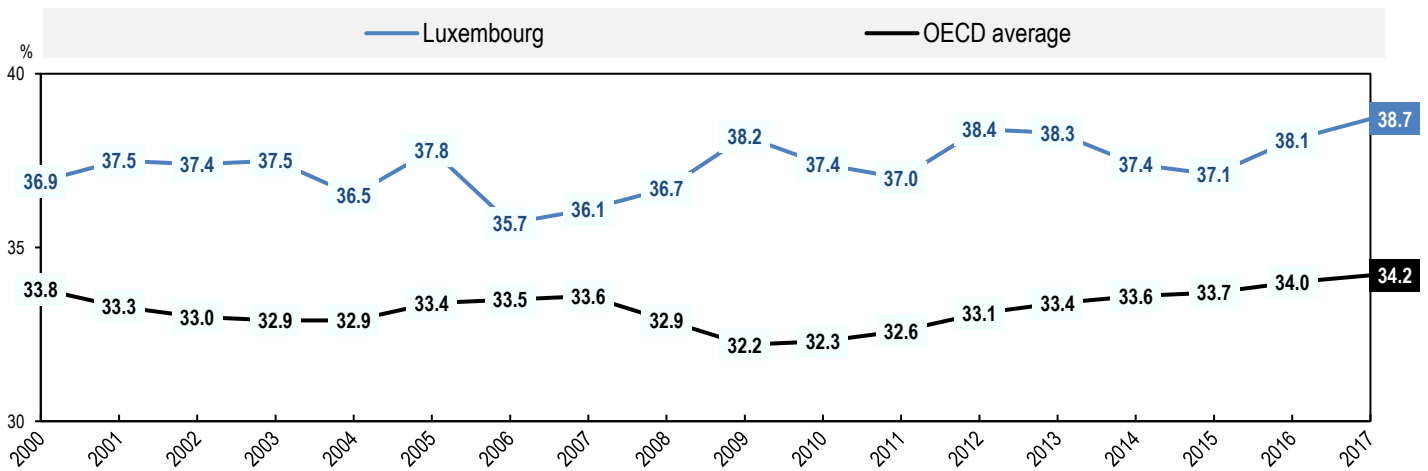


Revenue Statistics 2018 - Luxembourg

Tax-to-GDP ratio

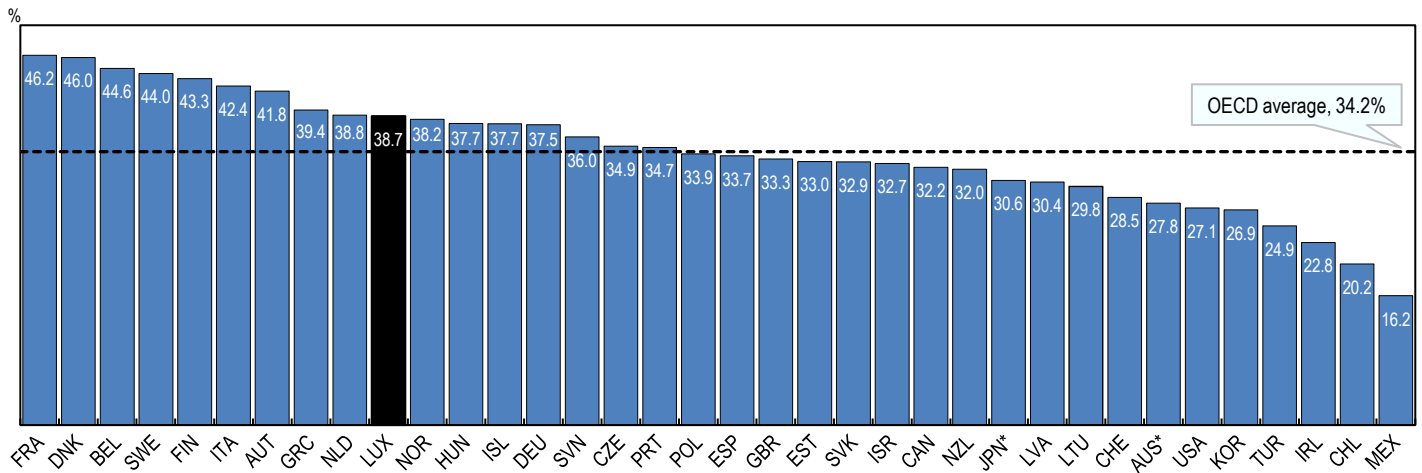
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Luxembourg increased by 0.6 percentage points, from 38.1% in 2016 to 38.7% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Luxembourg has increased from 36.9% in 2000 to 38.7% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Luxembourg was 38.7% in 2017, with the lowest being 35.7% in 2006.



Tax-to-GDP ratio compared to the OECD, 2017

Luxembourg ranked 10th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Luxembourg had a tax-to-GDP ratio of 38.7% compared with the OECD average of 34.2%. In 2016, Luxembourg was ranked 13th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



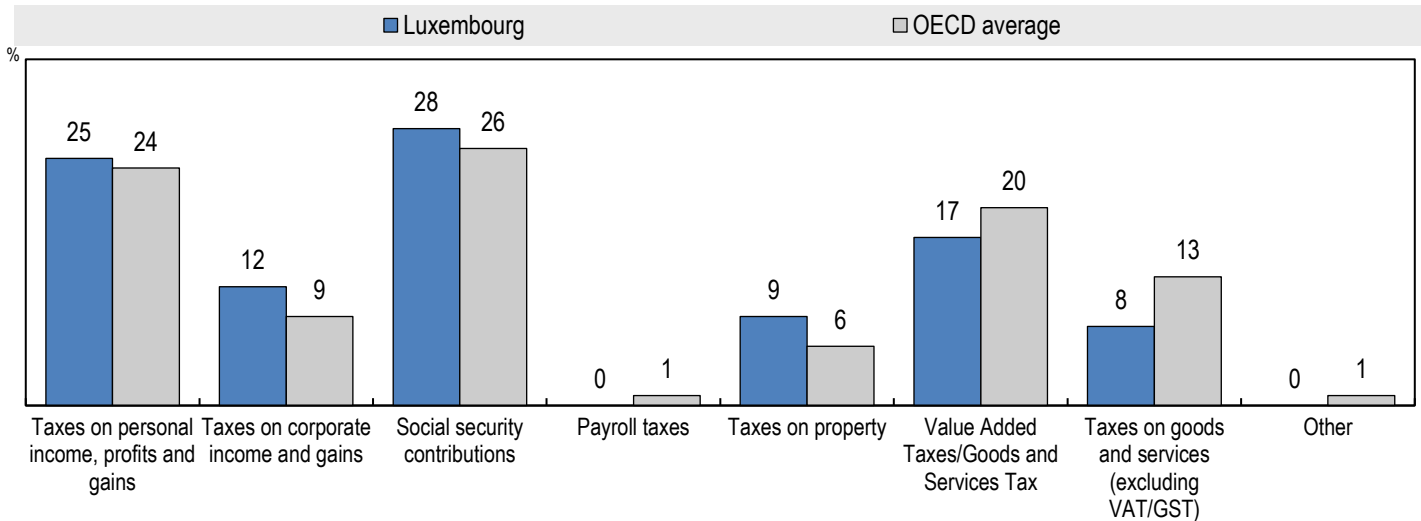
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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

The structure of tax receipts in Luxembourg compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Luxembourg is characterised by:

- » Higher revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; social security contributions; and property taxes.
- » 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 Luxembourg			Position in OECD ²		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	7 445	7 012	+ 432	37	36	+ 1	10th	12th	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	4 986	4 717	+ 268	25	24	+ 1	16th	16th	-
<i>Corporate income and gains</i>	2 459	2 295	+ 164	12	12	-	6th	7th	+ 1
Social security contributions	5 756	5 597	+ 159	28	29	- 1	19th	18th	- 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	1 874	1 715	+ 160	9	9	-	9th	8th	- 1
Taxes on goods and services	5 085	4 950	+ 135	25	26	- 1	29th	30th	+ 1
<i>of which VAT</i>	3 368	3 397	- 29	17	18	- 1	26th	26th	-
Other	59	51	+ 8	-	-	-	27th	28th	+ 1
TOTAL	20 219	19 325	+ 894	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 36th.

Source: OECD Revenue Statistics 2018 <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