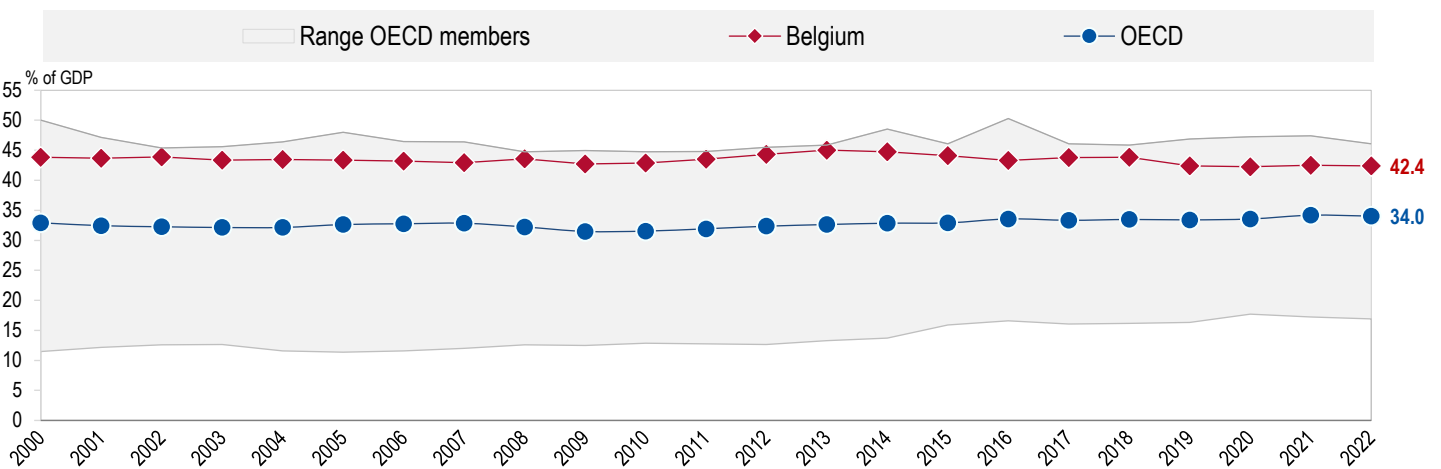


Revenue Statistics 2023 - Belgium

Tax-to-GDP ratio

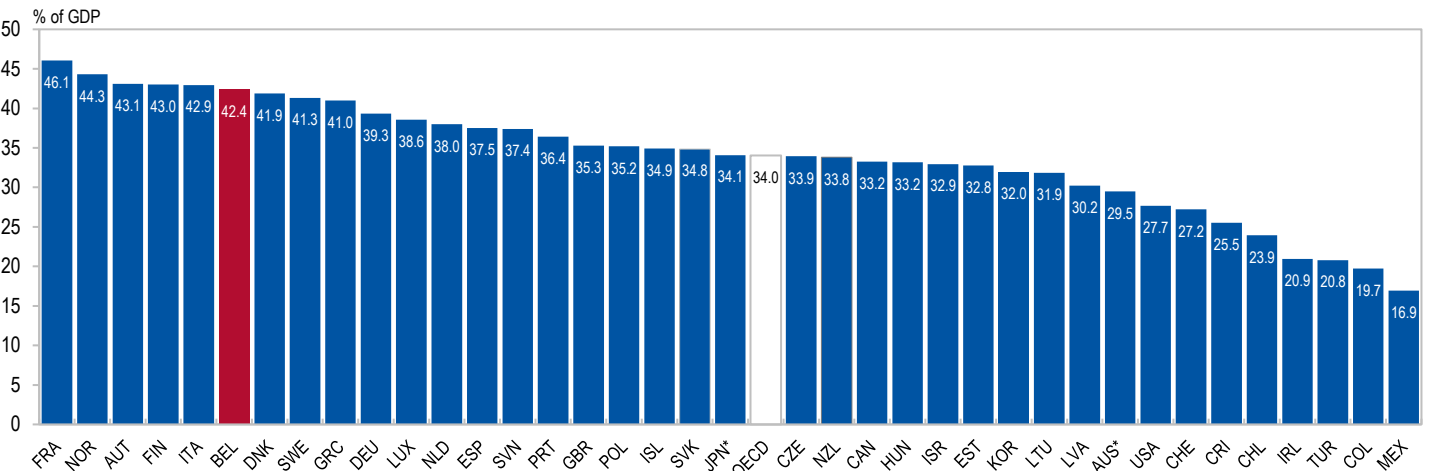
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium decreased by 0.1 percentage point from 42.5% in 2021 to 42.4% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Belgium has decreased from 43.8% in 2000 to 42.4% 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 Belgium was 45.0% in 2013, with the lowest being 42.3% in 2020.



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

Belgium ranked 6th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Belgium had a tax-to-GDP ratio of 42.4% compared with the OECD average of 34.0%. In 2021, Belgium was also ranked 6th 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.

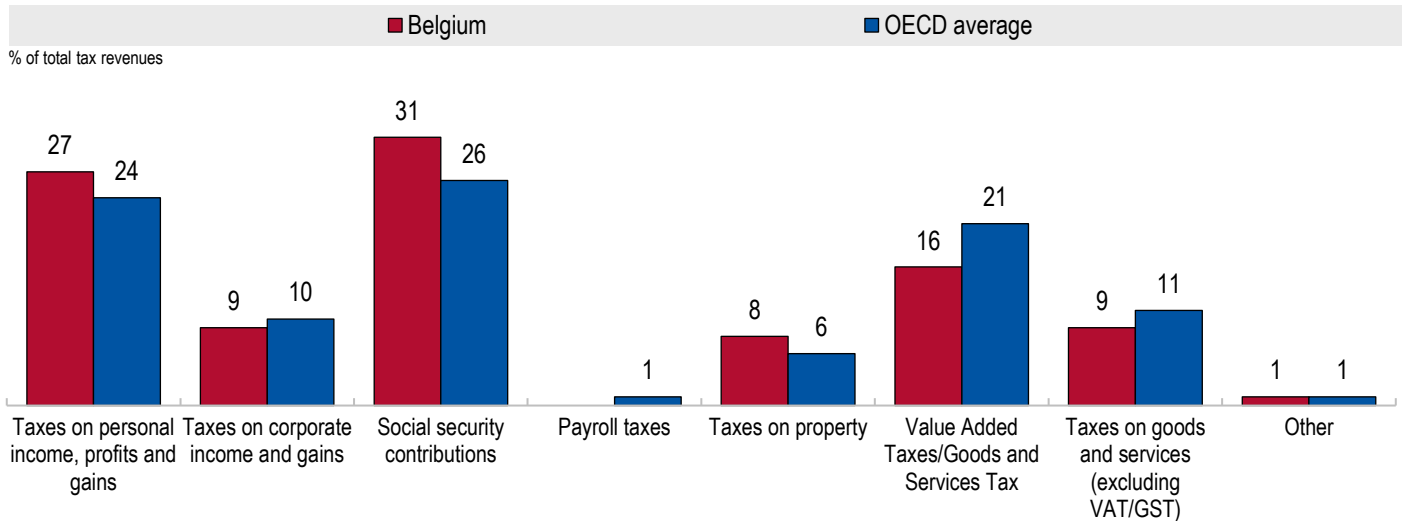
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 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		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	69 160	76 285	+ 7 125	36	36	-	14th	16th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	54 092	57 018	+ 2 925	28	27	- 1	13th	12th	+ 1
<i>Corporate income and gains</i>	15 001	19 193	+ 4 191	8	9	+ 1	19th	19th	-
Social security contributions	62 121	65 452	+ 3 331	32	31	- 1	15th	18th	- 3
Payroll taxes	-	-	-	-	-	-	21st	21st	-
Taxes on property	15 615	18 001	+ 2 386	8	8	-	12th	10th	+ 2
Taxes on goods and services	47 447	53 919	+ 6 471	24	25	+ 1	32nd	31st	+ 1
<i>of which VAT</i>	29 061	34 283	+ 5 222	15	16	+ 1	31st	30th	+ 1
Other	1 545	1 604	+ 59	1	1	-	12th	12th	-
TOTAL	194 349	213 662	+ 19 313	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.

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

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