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.

<table>
<thead>
<tr>
<th>Tax Revenues in national currency</th>
<th>Tax structure in Belgium</th>
<th>Position in OECD²</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Δ: - 2 474</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>201 958</td>
<td>203 398</td>
</tr>
</tbody>
</table>

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.


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.

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