

# OECD Consumption Tax Trends, 2012

VATinfo.org, 03/04/13

Source: "Consumption Tax Trends, 2012, VAT/GST and Excise Rates, Trends and Administration Issues,"  
OECD, December 12, 2012

	2002	2012	Difference 2002 - 2012	2009	Difference 2000 - 2009	2009	Difference 2000 - 2009	2009	Difference 2000-2009	2009	Difference 2000 - 2009
	VAT or GST % Rate	VAT or GST % Rate		Gen. Cons. Taxes % of GDP		Gen. Cons. Taxes % of Total Taxes		Value Added Taxes % of GDP		Value Added Taxes % of Total Taxes	
Australia	10.0	10.0	0.0	3.7	0.1	14.3	2.3	3.6	0.3	14.0	2.9
Austria	20.0	20.0	0.0	8.1	0.0	19.0	0.1	8.1	0.0	19.0	0.1
Belgium	21.0	21.0	0.0	7.0	-0.3	16.3	-0.1	6.9	-0.3	16.1	-0.1
Canada	7.0	5.0	-2.0	4.3	-0.8	13.4	-0.7	2.7	-0.6	8.5	-0.7
Chile	18.0	19.0	1.0	7.8	-0.3	42.5	0.6	7.8	-0.3	42.5	0.6
Czech Republic	22.0	20.0	-2.0	7.1	0.7	20.6	2.3	7.1	7.0	20.6	2.3
Denmark	25.0	25.0	0.0	10.1	0.6	21.1	1.8	10.1	0.6	21.1	1.8
Estonia	18.0	20.0	2.0	9.1	0.6	25.3	-2.0	9.1	0.6	25.3	-2.0
Finland	22.0	23.0	1.0	8.6	0.4	20.2	2.8	8.6	0.4	20.2	2.8
France	19.6	19.6	0.0	7.1	-0.5	16.8	-0.3	6.8	-0.6	16.1	-0.5
Germany	18.0	19.0	1.0	7.5	0.6	20.1	1.7	7.5	0.6	20.1	1.7
Greece	18.0	23.0	5.0	6.7	-0.7	22.2	0.4	6.3	-0.9	21.1	0.0
Hungary	25.0	27.0	2.0	11.2	0.9	28.0	1.9	8.6	-0.3	21.5	-1.0
Iceland	24.5	25.5	1.0	8.0	-2.6	23.7	-4.9	8.0	-2.6	23.7	-4.9
Ireland	21.0	23.0	2.0	6.4	-0.5	23.0	0.9	6.4	-0.5	23.0	0.9
Israel	17.0	16.0	-1.0	9.4	-0.4	29.9	3.3	7.7	-0.1	24.6	3.3
Italy	20.0	21.0	1.0	5.7	-0.8	13.1	-2.3	5.7	-0.8	13.1	-2.3
Japan	5.0	5.0	0.0	2.6	0.1	9.6	0.5	2.6	0.1	9.6	0.5
Korea	10.0	10.0	0.0	4.4	0.6	17.3	0.3	4.4	0.6	17.3	0.3
Luxembourg	15.0	15.0	0.0	6.4	0.8	17.0	2.7	6.3	1.1	16.8	3.5
Mexico	15.0	16.0	1.0	3.4	0.3	19.7	1.0	3.4	0.3	19.7	1.0
Netherlands	19.0	19.0	0.0	7.0	0.1	18.3	0.9	7.0	0.1	18.3	0.9
New Zealand	12.5	15.0	2.5	8.7	0.4	27.6	2.7	8.7	0.4	27.6	2.7
Norway	24.0	25.0	1.0	8.0	-0.4	18.7	-1.1	8.0	-0.4	18.6	-1.0
Poland	22.0	23.0	1.0	7.3	0.4	22.9	1.8	7.3	0.4	22.9	1.8
Portugal	17.0	23.0	6.0	7.1	-0.6	23.2	-1.6	7.1	-0.6	23.2	-1.6
Slovak Republic	23.0	20.0	-3.0	6.7	-0.3	23.1	2.7	6.7	-0.3	23.1	2.7
Slovenia	20.0	20.0	0.0	8.4	-0.4	22.5	-1.2	8.4	-0.3	22.5	-0.7
Spain	18.0	18.0	0.0	4.0	-2.0	13.0	-4.5	4.0	-2.0	13.0	-4.5
Sweden	25.0	25.0	0.0	9.8	1.1	21.0	4.0	9.7	1.0	20.7	3.8
Switzerland	7.6	8.0	0.4	3.7	-0.3	12.3	-0.7	3.7	-0.3	12.3	-0.7
Turkey	18.0	18.0	0.0	4.9	-0.9	20.0	-4.2	4.9	-0.9	20.0	-4.2
United Kingdom	17.5	20.0	2.5	5.7	-0.9	16.6	-1.5	5.7	-0.9	16.6	-1.5
United States	n/a	n/a	n/a	2.0	-0.2	8.4	0.9	0.0	0.0	0.0	0.0
OECD Average [1]	17.9	18.7	0.8	6.7	-0.2	20.0	0.3	6.4	-0.2	19.2	0.2

[1] Unweighted Average

Data extracted from: Table 3.8, "VAT/GST rates," p.68; Table 3.1, "Taxes on general consumption as percentage of GDP," p. 59; Table 3.2, "Taxes on general consumption as percentage of total taxation," p. 60; Table 3.5, "Value added taxes as percentage of GDP," p. 64; Table 3.6, "Value added taxes as percentage of total taxation," p.65.