

Denmark

Table DK.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	17.6	16.6	16.4	16.3	16.4	16.4	16.3	16.0	16.1	16.1	15.9	16.0	15.4	7	48.2
VAT	10.0	9.6	9.7	9.4	9.5	9.5	9.2	9.2	9.1	9.3	9.4	9.5	9.3	3	29.1
Taxes and duties on imports excluding VAT	2.3	2.0	1.5	1.6	1.9	1.9	2.0	1.9	2.0	2.1	2.0	2.0	1.9	3	6.0
Taxes on products, except VAT and import duties	3.5	3.1	3.2	3.2	2.8	2.8	2.8	2.6	2.6	2.4	2.3	2.2	2.0	24	6.2
Other taxes on production	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.3	2.3	2.2	2.3	2.2	6	7.0
Direct taxes	28.7	28.1	28.5	28.6	28.6	29.3	29.9	32.8	30.3	29.6	29.8	28.2	30.6	1	95.8
Personal income taxes	24.1	24.0	25.0	24.8	24.8	25.1	25.6	28.5	25.9	25.3	25.2	24.2	26.2	1	82.0
Corporate income taxes	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.0	10	9.5
Other	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.4	6	4.3
Social contributions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	27	0.1
Employers'	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Households'	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.1
Less: capital transfers (1)	0.2	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.5	0.4	0.4	0.5		
Total	46.4	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.4	45.7	45.7	44.3	46.1	1	144.2
B. Structure by level of government															
as % of total taxation															
Central government	75.7	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.2	72.7	73.9	4	106.5
State government (2)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	23.8	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.5	26.9	25.8	2	37.2
Social security funds	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	25	0.0
EU institutions	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	26	0.4
C. Structure by economic function															
as % of GDP															
Consumption	16.0	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	14.1	13.4	7	42.0
Labour	23.2	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.0	23.0	22.9	22.8	5	71.5
of which on income from employment	18.7	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.7	18.0	17.9	17.9	17.9	10	55.9
Paid by employers	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	27	2.2
Paid by employees	18.2	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.3	17.3	17.2	17.2	1	53.8
Paid by non-employed	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	5.0	5.0	1	15.5
Capital	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.5	8.7	7.4	9.8	4	30.7
Income of corporations	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.0	10	9.5
Income of households	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	1	9.7
Income of self-employed	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	12	2.9
Stock of capital	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	2.7	2.8	6	8.7

Table DK.1: Tax Revenue (continued)

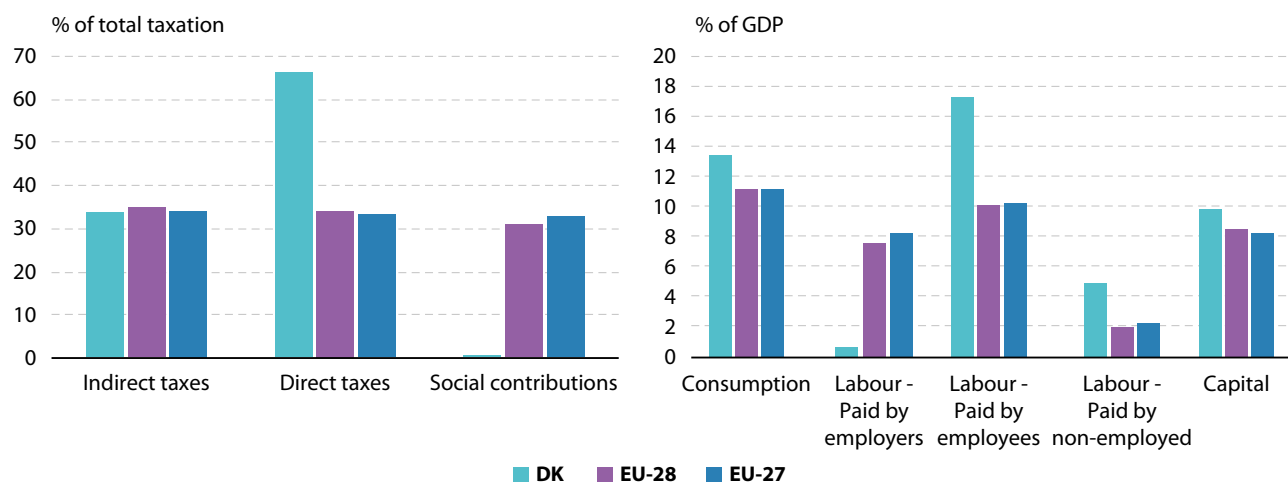
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	6	10.2
Energy	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	20	5.3
of which transport fuel taxes	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.7	0.7	26	
Transport	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1	4.4
Pollution and resources	0.29	0.28	0.26	0.21	0.21	0.23	0.25	0.21	0.23	0.20	0.17	0.17	0.16	5	0.5
E. Property taxes	as % of GDP														
Taxes on property	2.5	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.5	5	8.0
Recurrent taxes on immovable property	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.0	2.0	1.9	2.0	1.9	3	6.1
Other taxes on property	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.6	12	1.9
F. Implicit tax rates	%														
Consumption	28.3	26.3	25.2	25.3	25.3	25.2	24.9	24.6	24.6	25.0	24.8	24.7	24.0	2	
Labour	35.6	35.6	33.8	33.6	33.6	34.1	33.6	33.1	34.0	34.5	34.7	34.4	34.6	14	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1		0.4
Tax expenditure component	0.0	0.0	0.0	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1		0.4
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	46.4	44.8	45.0	44.8	44.8	45.5	46.0	48.6	46.2	45.5	45.5	44.1	46.0		143.8

(*) Representing taxes assessed but unlikely to be collected.

(†) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure DK.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Table DK.2: Latest tax reforms

Description of measure	Change	Date
Environmentally-related taxes		
Climate compromise for energy and industry 2020: Decrease in energy tax on the use of electricity and increase in the energy tax on use of fossil fuels for the heating of rooms and postponing of the temporary energy tax	Rate decrease	Announcement: 2020-06-22 Legislation: 21-12-2020 In force from: 01-01-2021
Green tax reform 2020: Higher taxes on greenhouse gas emissions and temporary increase in depreciations for tax purposes to promote investment in certain green technology etc.	Rate increase	Announcement: 08-12-2020 Legislation: March 2021 In force from: 23-11-2020
Other taxes		
Pension reform: No increase in cap on the right of investors to deduct as otherwise planned, no increase in cap on special stock-accounts with lower tax-rates as otherwise planned, taxation of the notional gain on companies' gains from investments in certain properties, cap on deductions in corporate income tax for salaries above DKK 7 millions, increased corporate income tax on the financial sector.	Rate increase	Announcement: 10-10-2020 In force from: 01-01-2021
Transportation tax reform 2020: reorganization of car taxation	Rate increase	Announcement: 04-12-2020 Legislation: 09-02-2021 In force from: 01-01-2021
National budget compromise for 2021: higher tax exemption for selected craft services and tax exemption for gift cards paid by employers.	Rate decrease	Announcement: 06-12-2020 Legislation: March 2021 In force from: 2021-01-01