



CPB Netherlands Bureau for Economic  
Policy Analysis



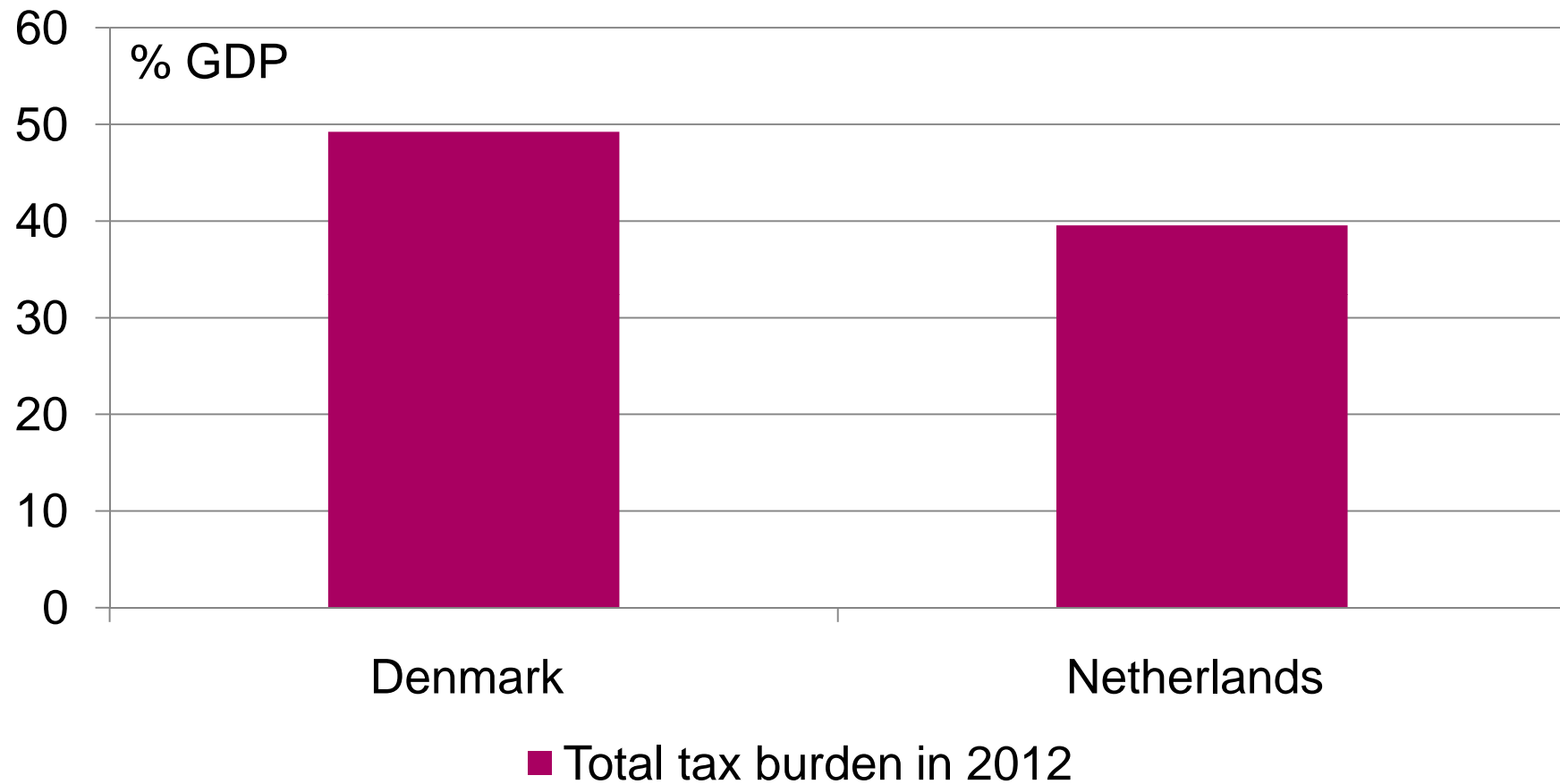
## Danish versus Dutch taxes

Wim Suyker  
Programmeleader public  
finance

Visit of Danish  
Parliamentarians  
23 September 2013

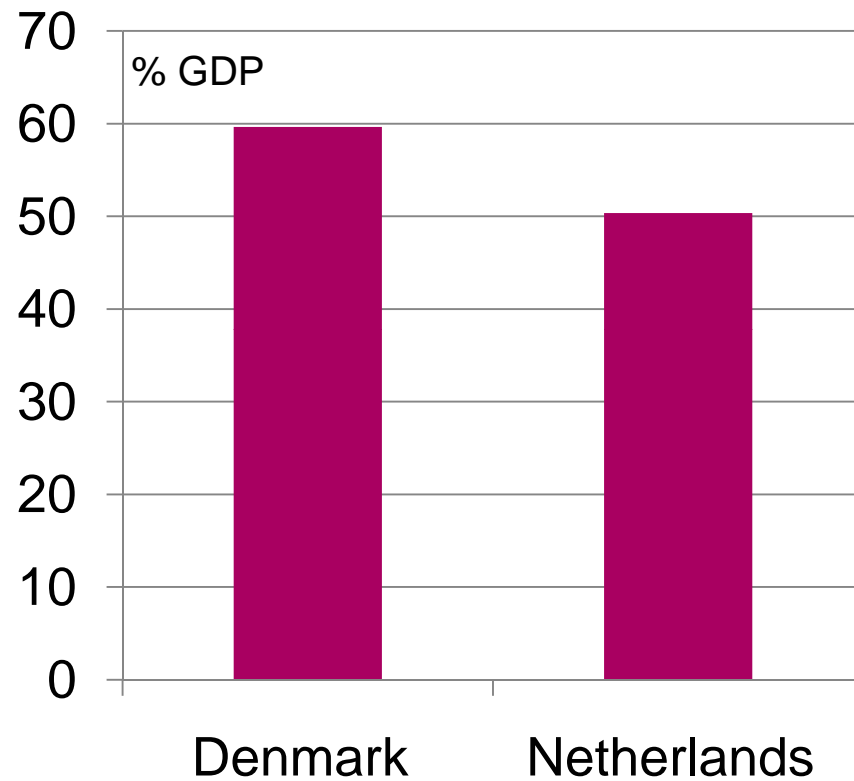


## Danish tax burden 10% higher than in Netherlands

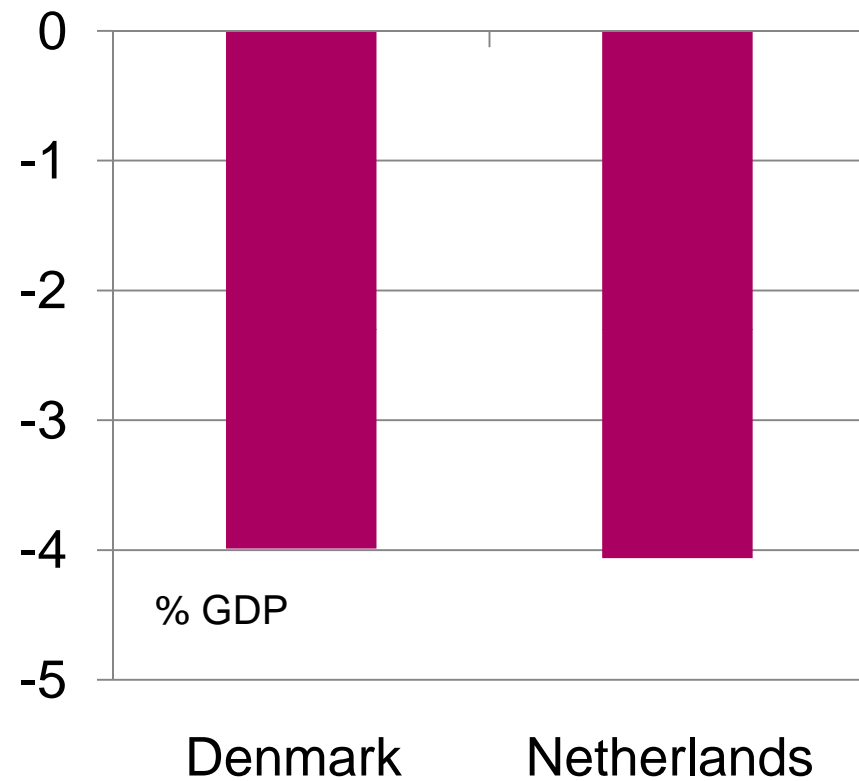




## Higher burden related to higher outlays



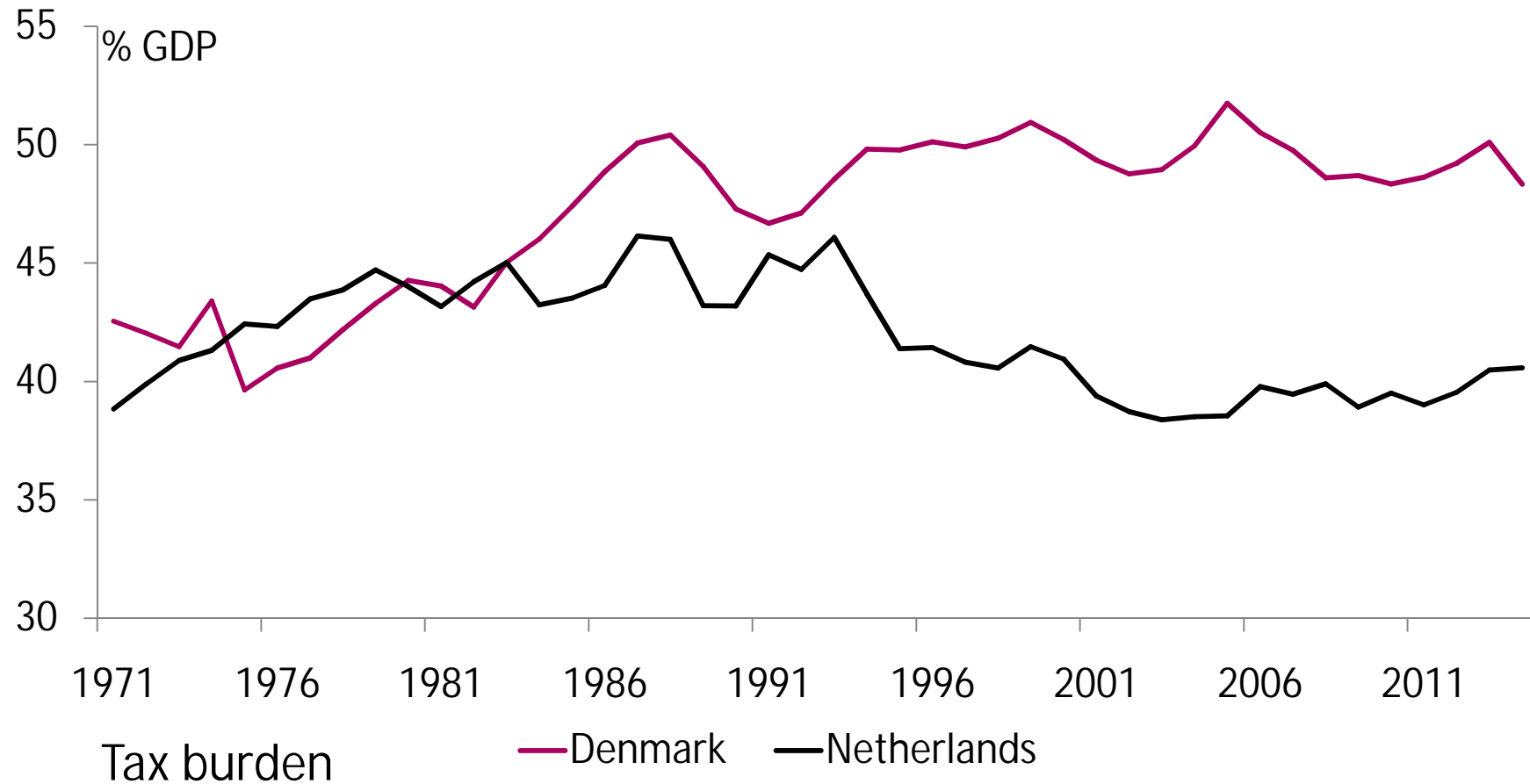
■ Total government expenditure in 2012



■ Net government lending in 2012

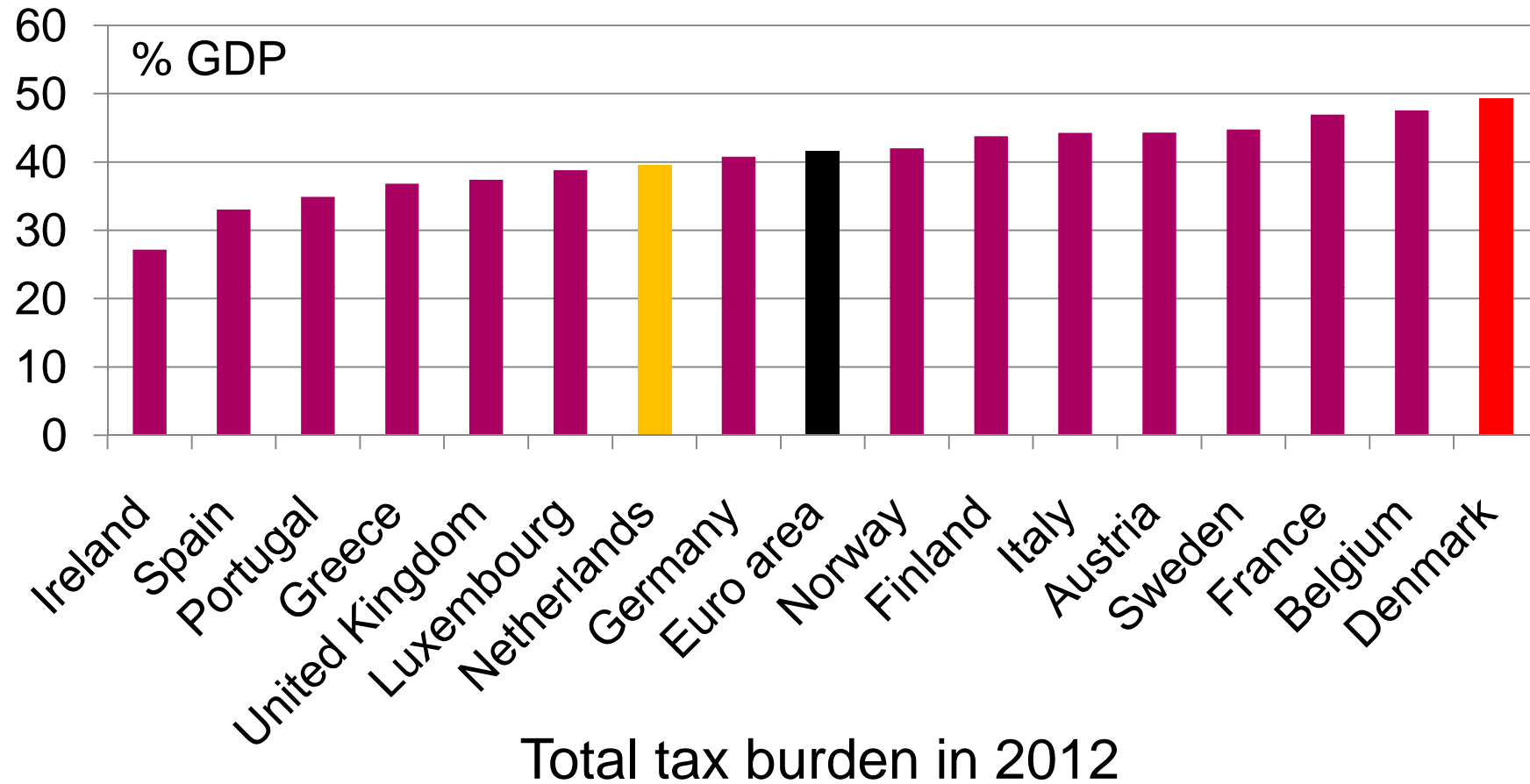


## Danish tax burden exceeds since 1984





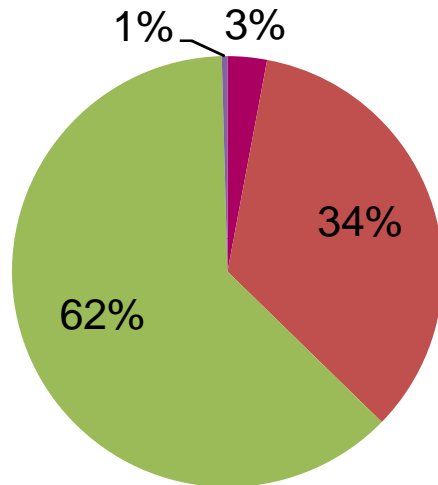
## Denmark not only beats the Netherlands





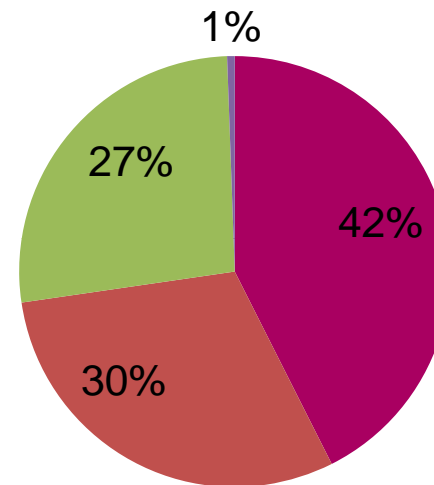
## DK: bit more indirect; almost no soc. security

Denmark , shares in 2012



- Social security contributions
- indirect taxes
- Current taxes on income and wealth
- Capital taxes

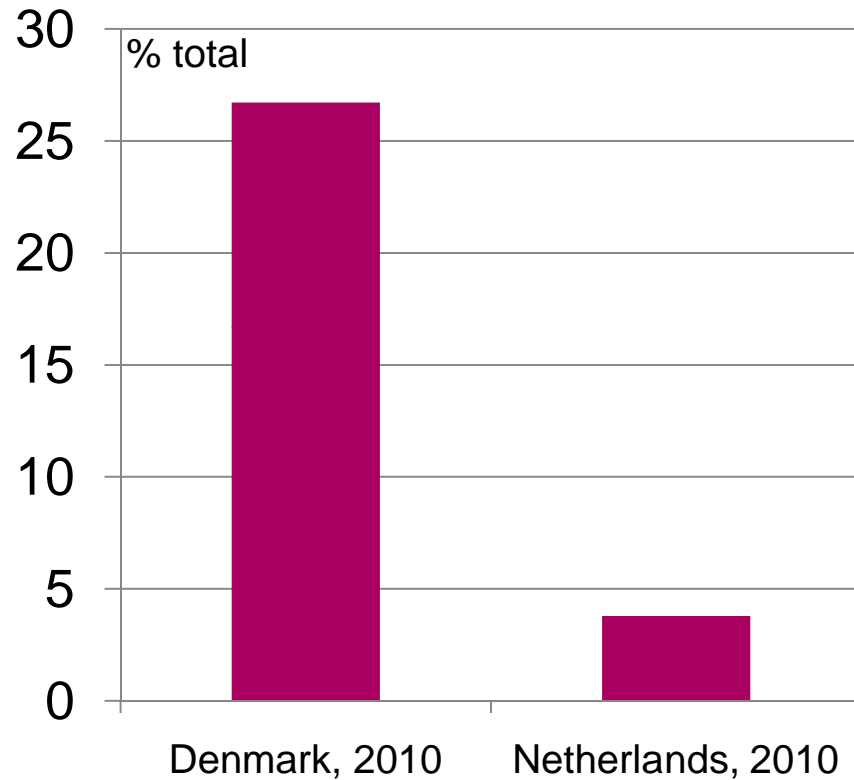
Netherlands , shares in 2012



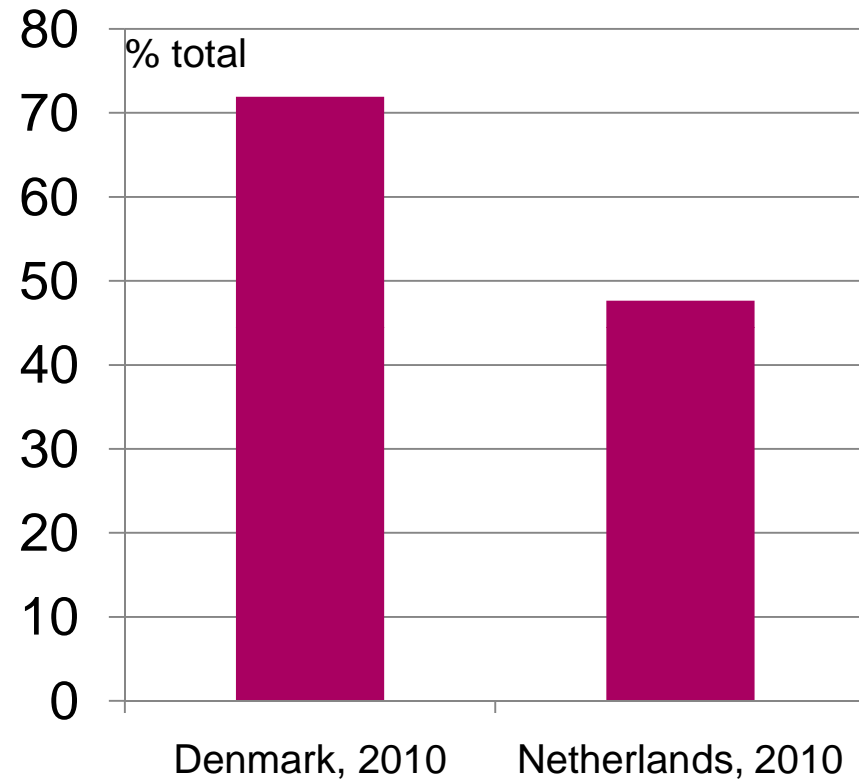
- Social security contributions
- indirect taxes
- Current taxes on income and wealth
- Capital taxes



## Huge difference in local taxes



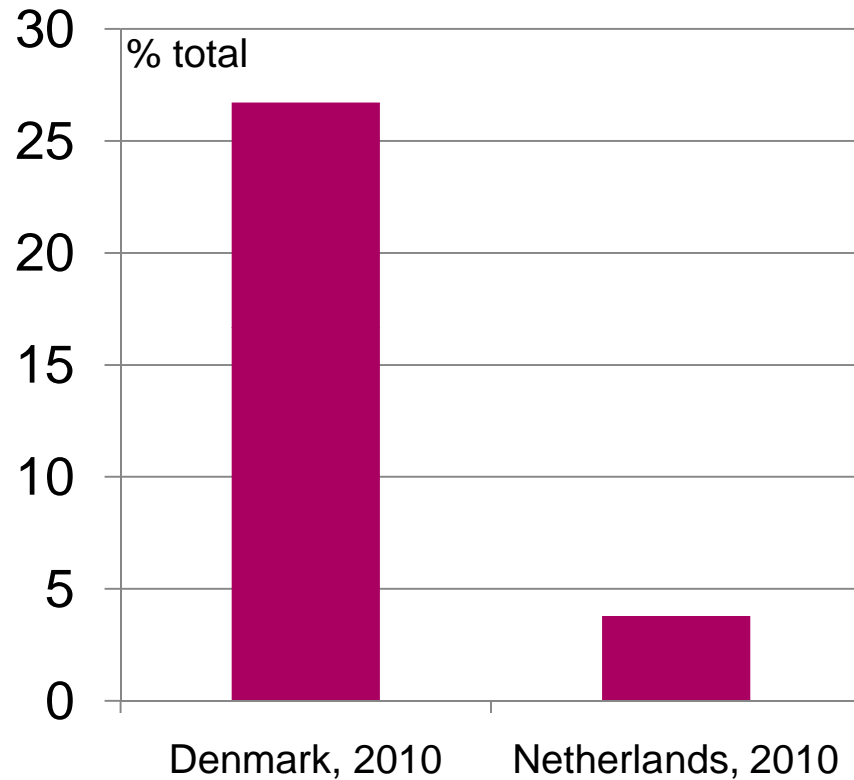
■ Local share in total: Total tax revenue



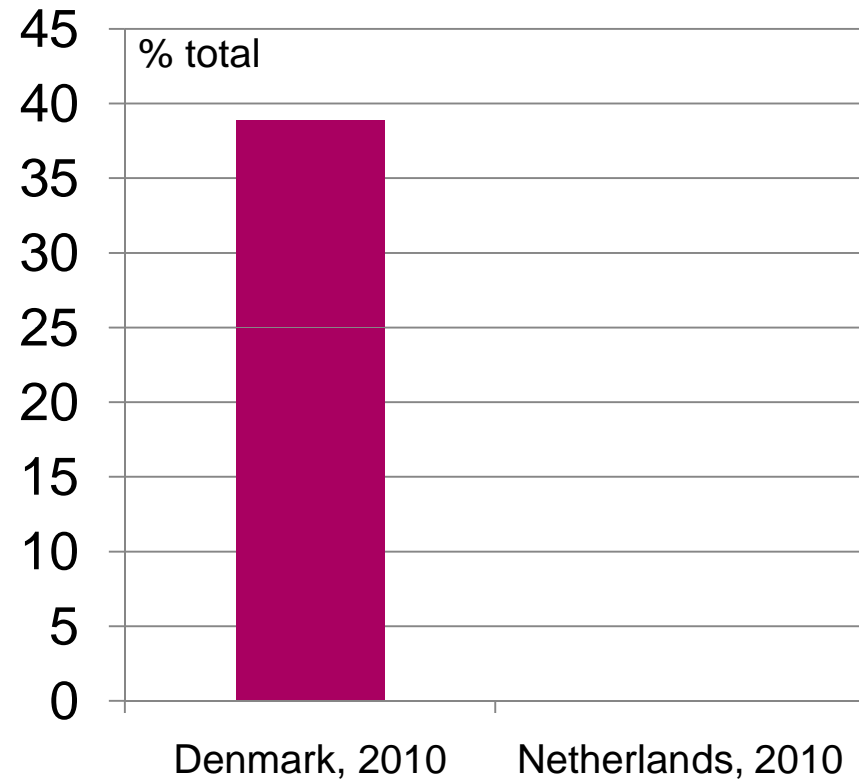
■ Local share in total: 4000 Taxes on property



## Huge difference in local taxes



■ Local share in total: Total tax revenue

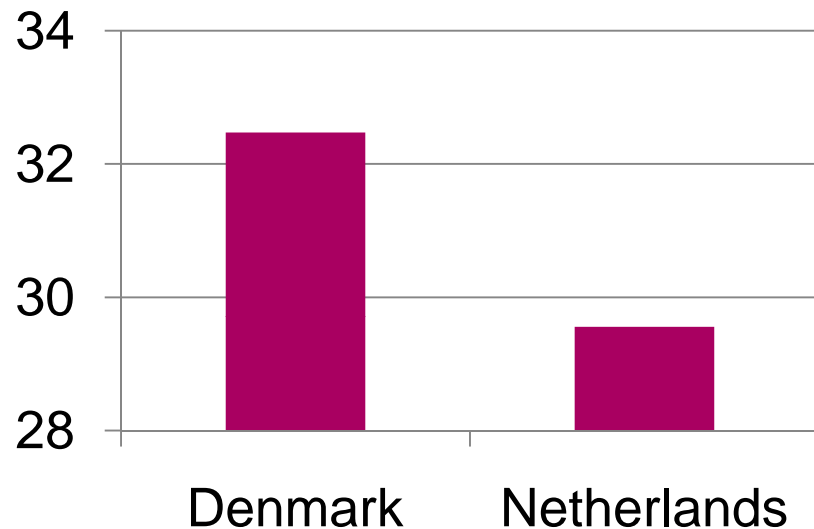


■ Local share in total: 1000 Taxes on income, profits and capital gains

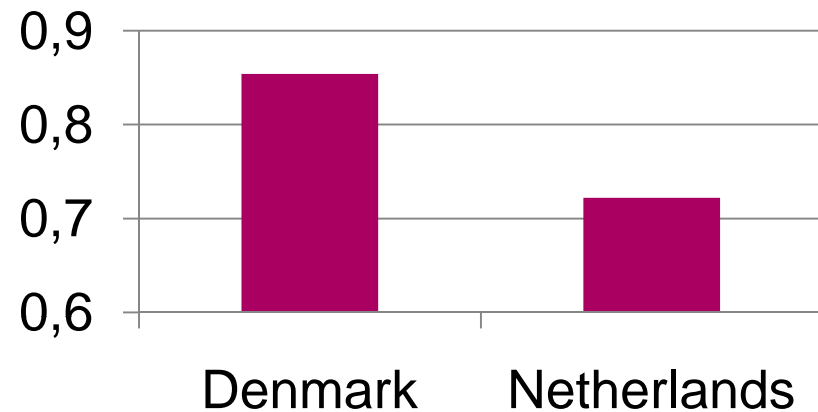




## Direct taxes: DK higher average but lower marginal



- Average tax wedge (%), 2012, Two-earner married couple, one at 100% of average earnings and the other at 33 %, 2 children



- Increase in net income after an increase of 1 currency unit in gross wages (%), 2012, Two-earner married couple, one at 100% of average earnings and the other at 33 %, 2 children

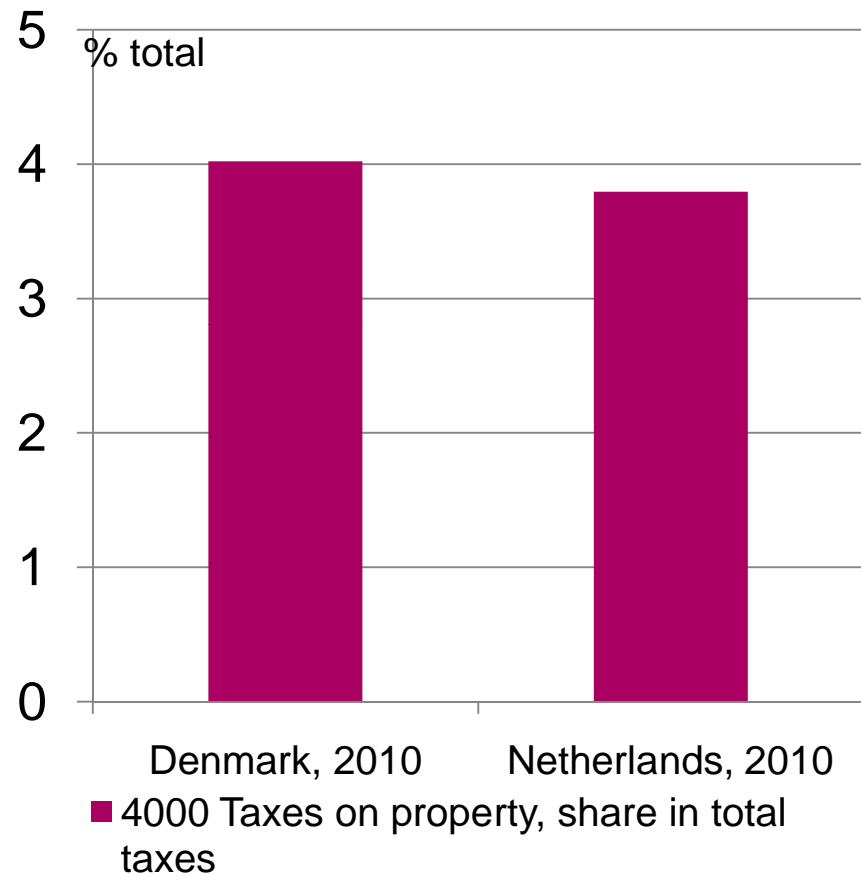


## For all categories

Indicator	Year	2012			
	Country	Average tax wedge (%)		Increase in net income after an increase of 1 currency unit in gross wages (%)	
		Denmark	Netherlands	Denmark	Netherlands
Family type					
Single person at 67% of average earnings, no child		37.0	33.2	0.9	0.8
Single person at 100% of average earnings, no child		38.6	38.6	0.9	0.8
Single person at 167% of average earnings, no child		45.1	42.3	0.8	0.8
Single person at 67% of average earnings, with two children		11.7	11.2	0.7	0.5
One-earner married couple at 100% of average earnings, 2 children		27.8	32.0	0.8	0.6
Two-earner married couple, one at 100% of average earnings and the other at 33 %, 2 children		32.5	29.6	0.9	0.7
Two-earner married couple, one at 100% of average earnings and the other at 67 %, 2 children		34.2	31.8	0.9	0.7
Two-earner married couple, one at 100% of average earnings and the other at 33 %, no child		37.2	34.5	0.9	0.8

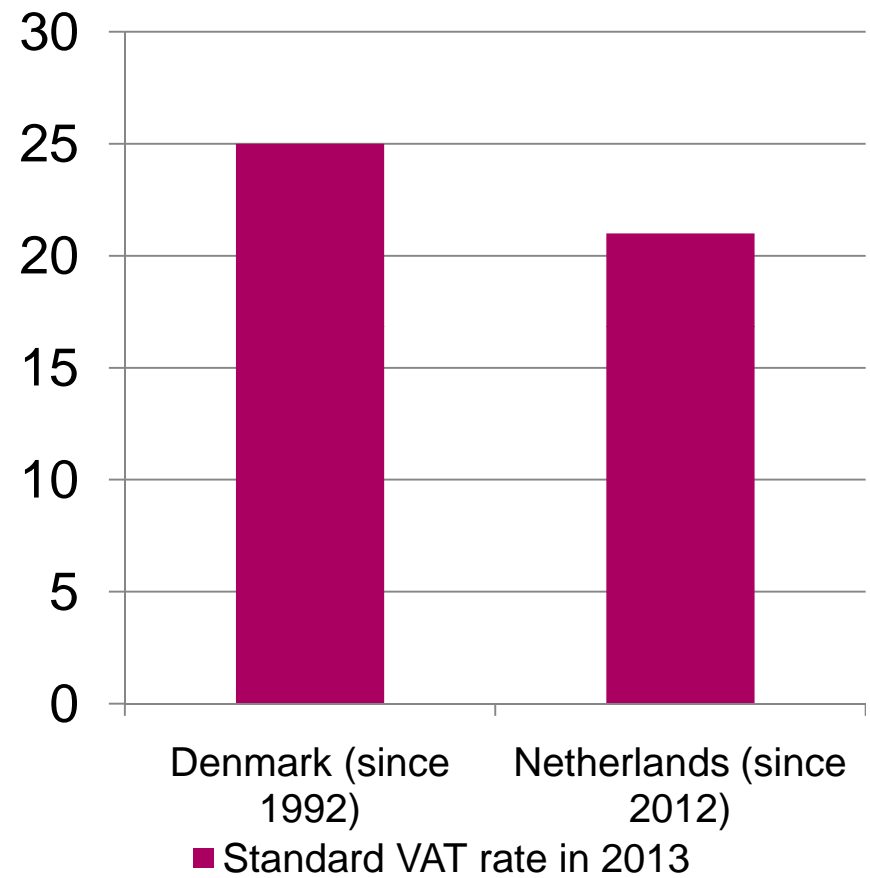
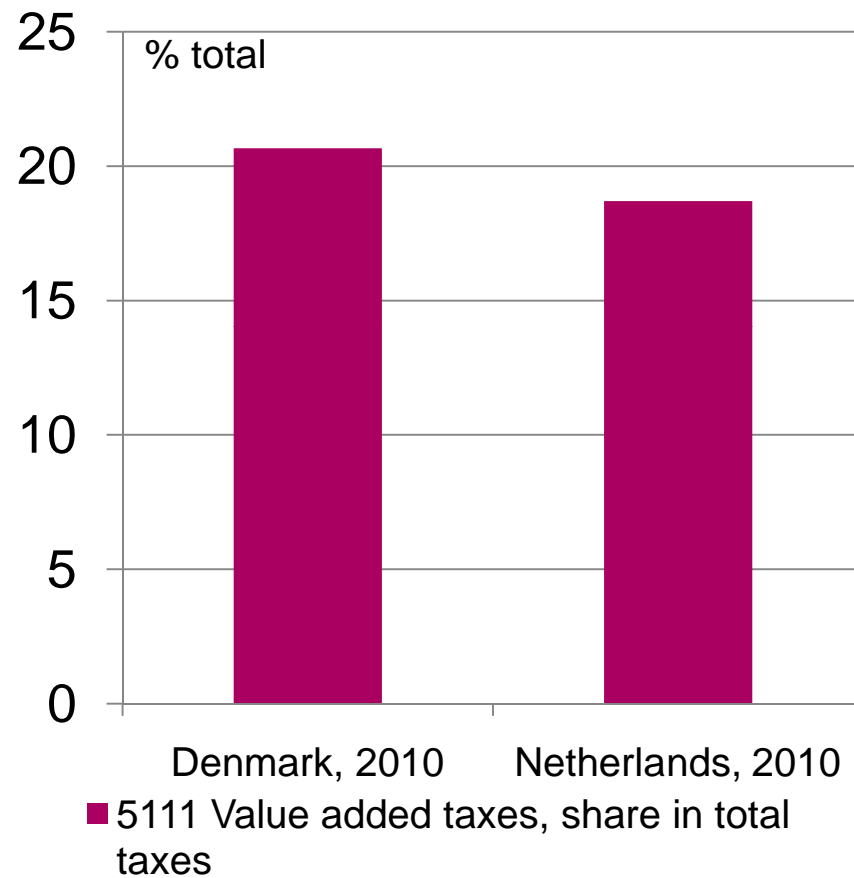


## Property tax more or less comparable



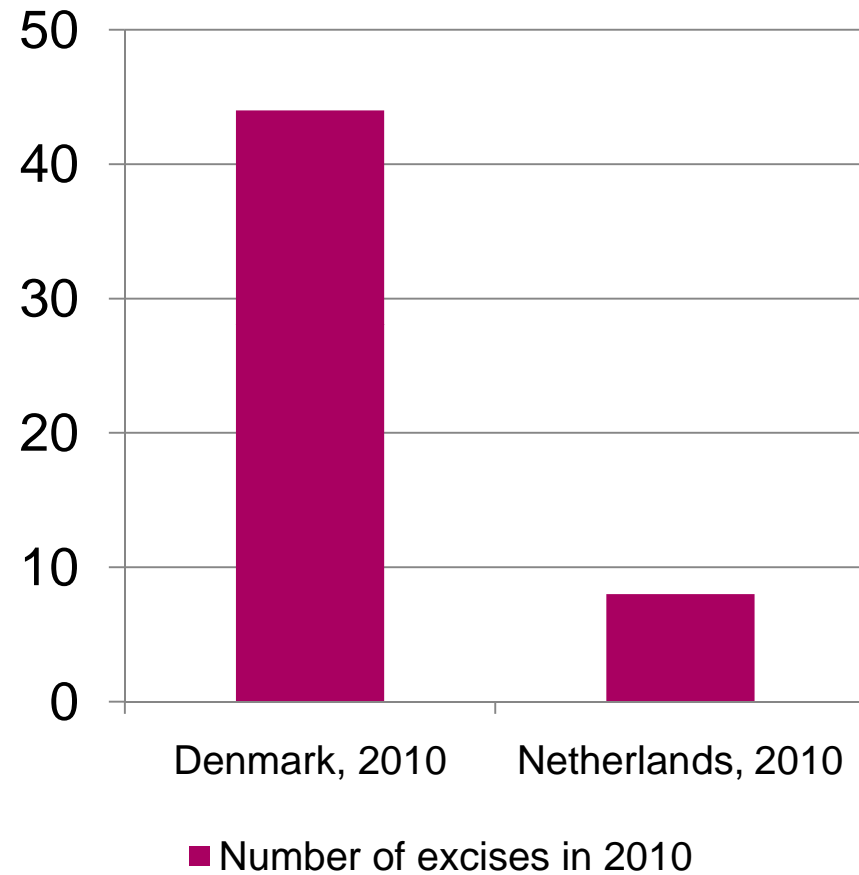
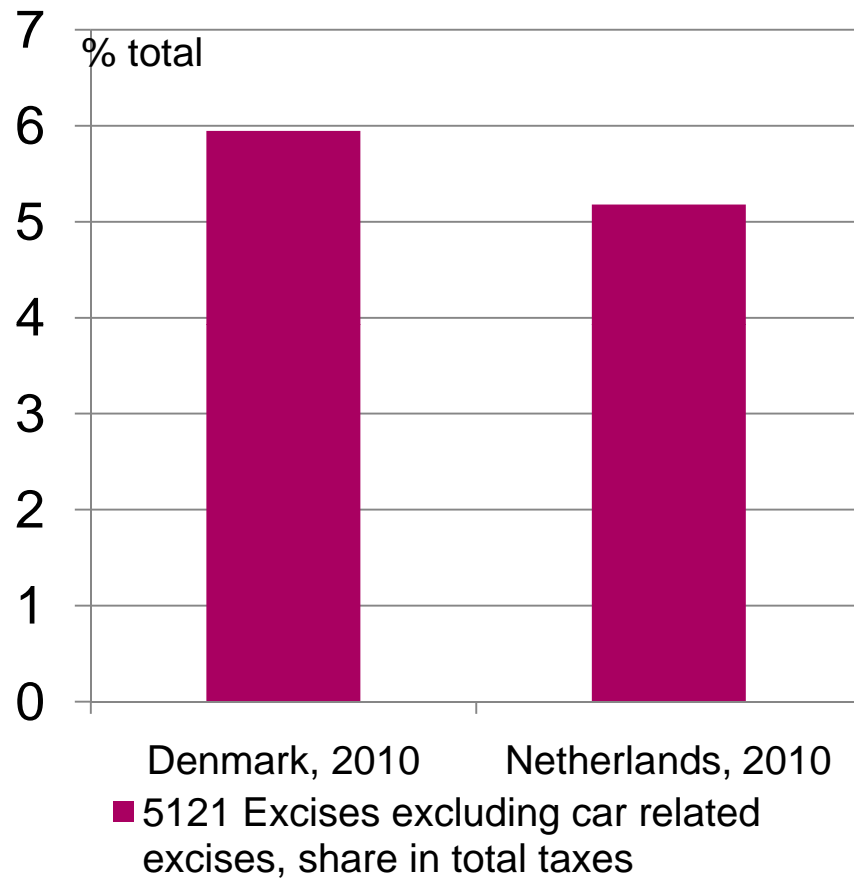


## Danish VAT a bit higher, no reduced rate!



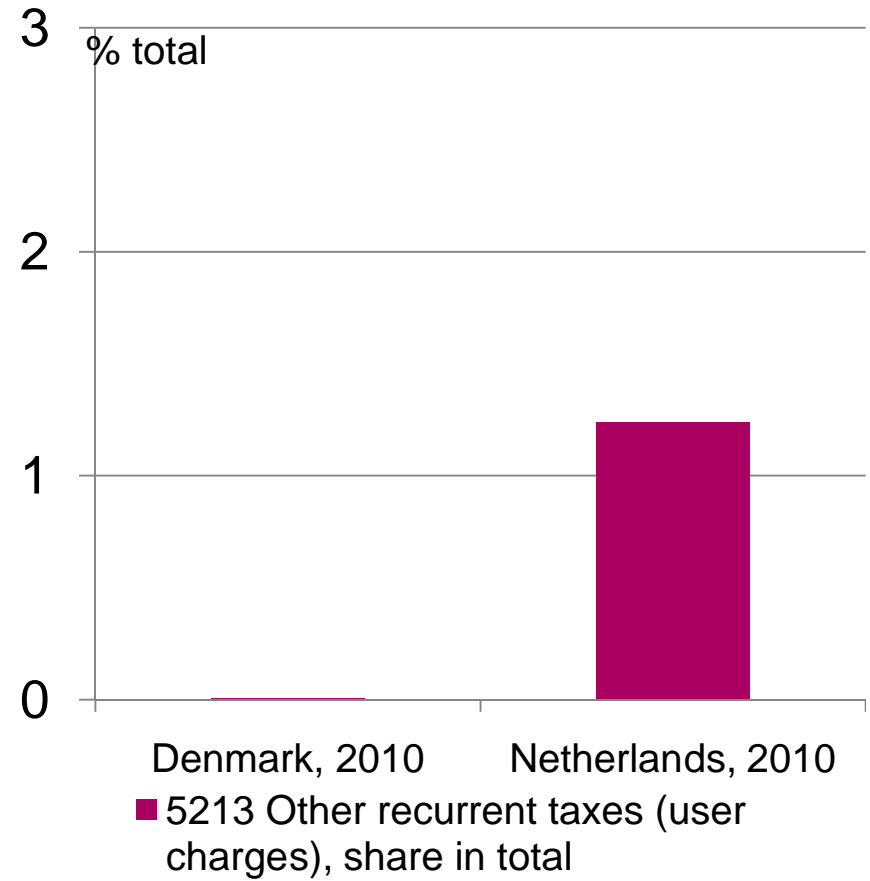


## Non-car excises somewhat more in Denmark





# No user charges in Denmark





## Finally: cars

Danish car: Zenvo

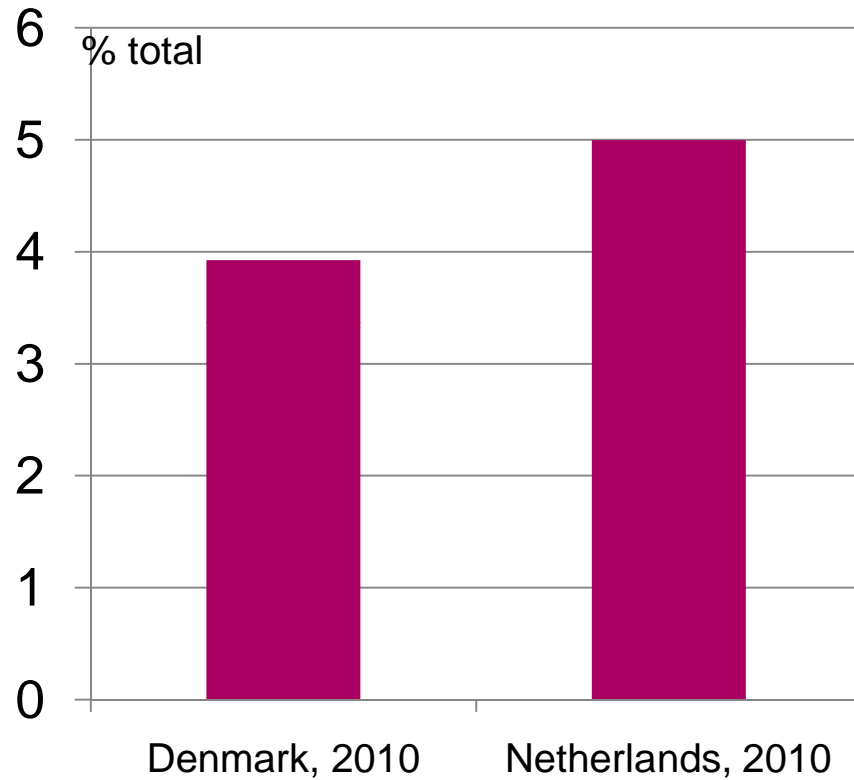


Dutch car: Spyker

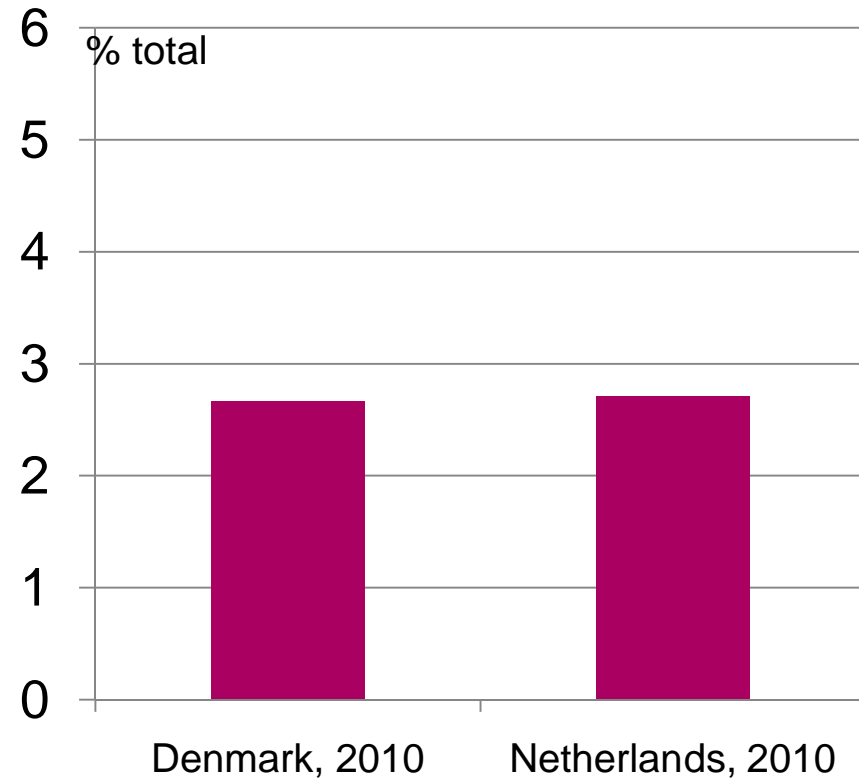




## Denmark: smaller taxes on cars



■ Total car taxes, share in total taxes

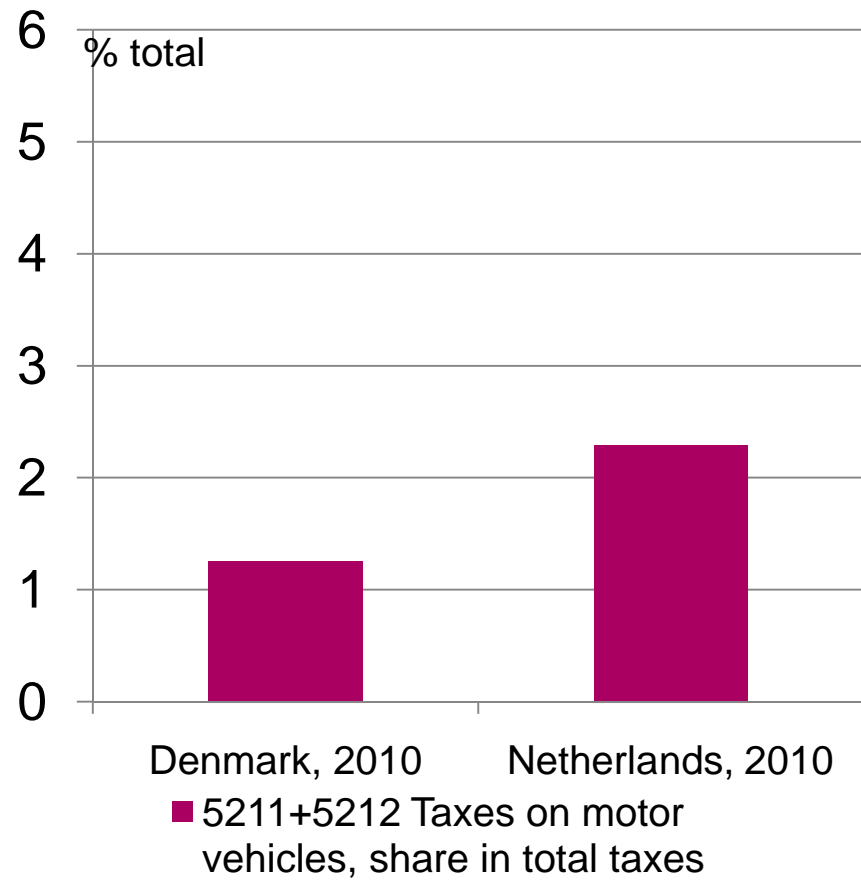


■ Car related excises, share in total taxes





## Denmark: smaller taxes on cars





## Dutch excises (petrol, tobacco, liquor) at maximum?



- Break-even line for buying abroad:
  - 1 carton cigarettes.
  - 24 bottles beer
  - 1 whole tank of petrol

(Taking into travel costs, but not costs travel time)



# MRB (annual motor vehicle tax) depends on weight

Privé › Rekenhulpen › Bereken uw motorrijtuigenbelasting › Bereken uw motorrijtuigenbelasting

## Bereken uw motorrijtuigenbelasting

Voor welk soort voertuig wilt u een berekening maken?

Personenauto

Gegevens voor de berekening

In welke provincie woont u?

Zuid-Holland

Op welke brandstof rijdt uw personenauto?

Benzine

Wat is de gewichtsklasse van uw personenauto?

651 t/m 750

Resultaat

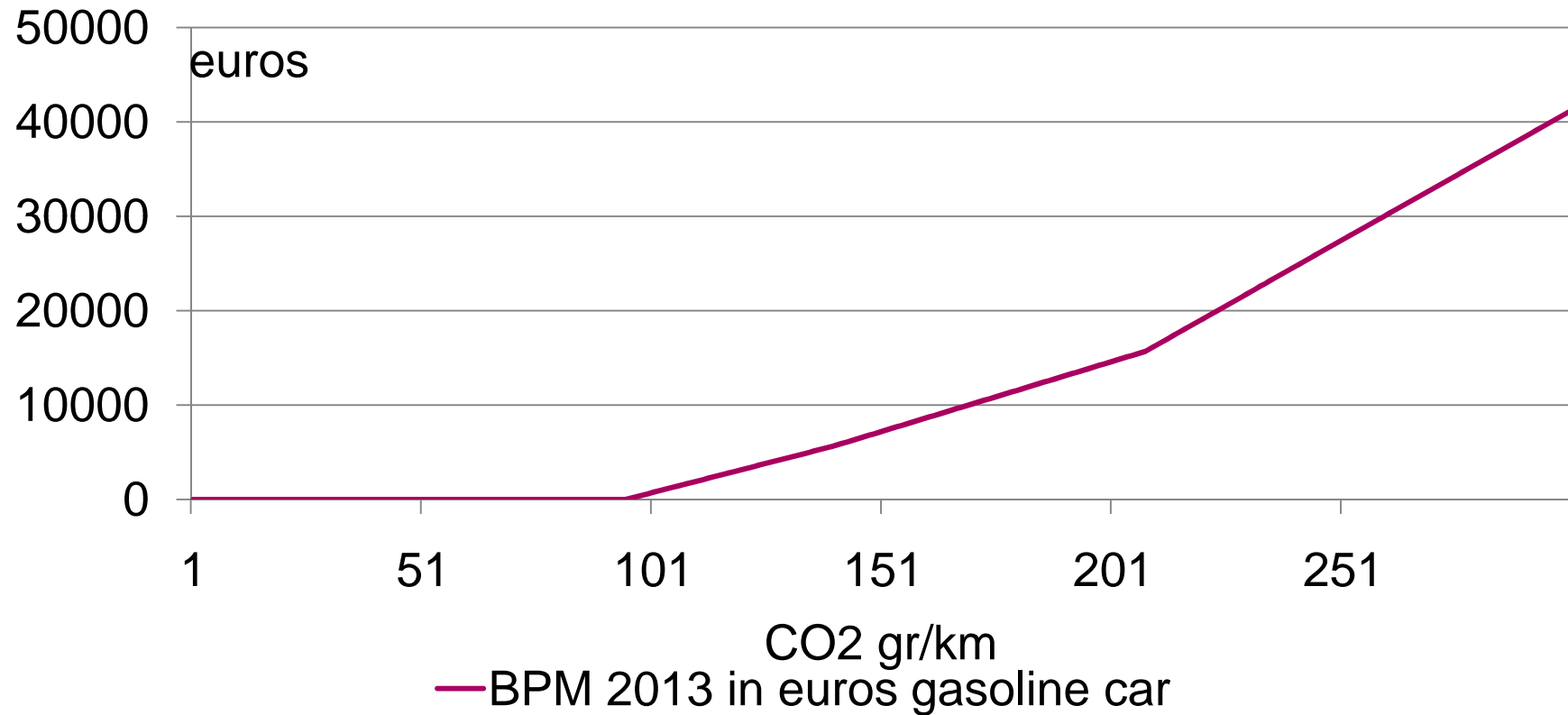
Motorrijtuigenbelasting per kwartaal: € 47,00

Motorrijtuigenbelasting per jaar: € 188,00

- (Highly non-polluting cars are tax exempt up to January 2014)

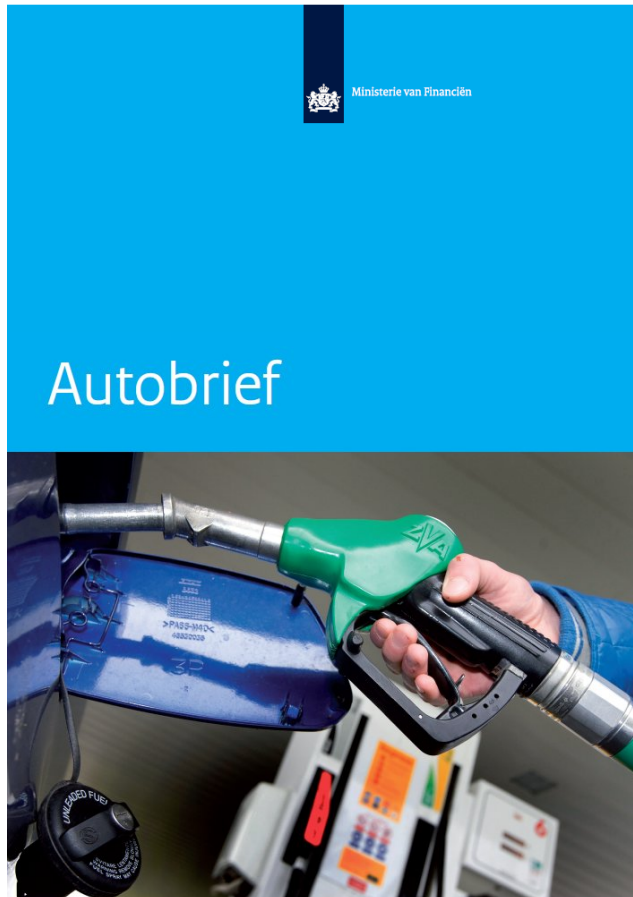


BPM (special motor vehicle tax for new cars)  
depends on CO2 emission (indexed)





## Heavy policy debate on car taxes in recent years



STICHTING **oldtimerbranche** NIJERLAND & INVICTA VERITATE

Helmond, 17 september 2013,

**WE LATEN HET ER NIET BIJ  
ZITTEN EN GAAN NAAR DE  
RECHTER !**



Thank you and have a good mission here

