

# Financing the State: Government Tax Revenue from 1800 to 2012

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SND1148-001-V1.0.zip (1.09 MB)

## Citation

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## Description

This dataset presents information on historical central government revenues for 31 countries in Europe and the Americas for the period from 1800 (or independence) to 2012. The countries included are: Argentina, Australia, Austria, Belgium, Bolivia, Brazil, Canada, Chile, Colombia, Denmark, Ecuador, Finland, France, Germany (West Germany between 1949 and 1990), Ireland, Italy, Japan, Mexico, New Zealand, Norway, Paraguay, Peru, Portugal, Spain, Sweden, Switzerland, the Netherlands, the United Kingdom, the United States, Uruguay, and Venezuela. In other words, the dataset includes all South American, North American, and Western European countries with a population of more than one million, plus Australia, New Zealand, Japan, and Mexico. The dataset contains information on the public finances of central governments. To make such information comparable cross-nationally we have chosen to normalize nominal revenue figures in two ways: (i) as a share of the total budget, and (ii) as a share of total gross domestic product. The total tax revenue of the central state is disaggregated guided by the Government Finance Statistics Manual 2001 of the International Monetary Fund (IMF) which provides a classification of types of revenue, and describes in detail the contents of each classification category. Given the paucity of detailed historical data and the needs of our project, we combined some subcategories. First, we are interested in total tax revenue (centaxtot), as well as the shares of total revenue coming from direct (centaxdirectsh) and indirect (centaxindirectsh) taxes. Further, we measure two sub-categories of direct taxation, namely taxes on property (centaxpropertysh) and income (centaxincomesh). For indirect taxes, we separate excises (centaxexcisesh), consumption (centaxconssh), and customs (centaxcustomssh).

For a more detailed description of the dataset and the coding process, see the codebook available in the .zip-file.

## Purpose:

This dataset presents information on historical central government revenues for 31 countries in Europe and the Americas for the period from 1800 (or independence) to 2012. The countries included

are: Argentina, Australia, Austria, Belgium, Bolivia, Brazil, Canada, Chile, Colombia, Denmark, Ecuador, Finland, France, Germany (West Germany between 1949 and 1990), Ireland, Italy, Japan, Mexico, New Zealand, Norway, Paraguay, Peru, Portugal, Spain, Sweden, Switzerland, the Netherlands, the United Kingdom, the United States, Uruguay, and Venezuela. In other words, the dataset includes all South American, North American, and Western European countries with a population of more than one million, plus Australia, New Zealand, Japan, and Mexico. The dataset contains information on the public finances of central governments. To make such information comparable cross-nationally we have chosen to normalize nominal revenue figures in two ways: (i) as a share of the total budget, and (ii) as a share of total gross domestic product. The total tax revenue of the central state is disaggregated guided by the Government Finance Statistics Manual 2001 of the International Monetary Fund (IMF) which provides a classification of types of revenue, and describes in detail the contents of each classification category. Given the paucity of detailed historical data and the needs of our project, we combined some subcategories. First, we are interested in total tax revenue (centaxtot), as well as the shares of total revenue coming from direct (centaxdirectsh) and indirect (centaxindirectsh) taxes. Further, we measure two sub-categories of direct taxation, namely taxes on property (centaxpropertysh) and income (centaxincomesh). For indirect taxes, we separate excises (centaxexcisesh), consumption (centaxconssh), and customs(centaxcustomssh).

**Language**

[English](#)

**Unit of analysis**

[Geographic unit](#)

[Time unit](#)

**Population**

31 countries in Europe, the Americas, and Australia, New Zealand, and Japan.

**Time Method**

[Longitudinal: Panel](#)

**Sampling procedure**

[Other](#)

**Time period(s) investigated**

1800 - 2012

**Variables**

15

**Number of individuals/objects**

31

**Data format / data structure**

[Numeric](#)

**Geographic spread**

Geographic location: [Europe](#), [South America](#), [North America](#), [Oceania](#), [Japan](#)

Geographic description: Europe, North America, South America, Australia, New Zealand, Japan

### **Lowest geographic unit**

Country

### **Highest geographic unit**

Country

### **Responsible department/unit**

Department of Political Science

### **Funding**

- Funding agency: European Union
- Funding agency's reference number: 284313

### **Research area**

[History](#) (CESSDA Topic Classification)

[Economic policy, public expenditure and revenue](#) (CESSDA Topic Classification)

[Social sciences](#) (Standard för svensk indelning av forskningsämnen 2011)

[Economics](#) (Standard för svensk indelning av forskningsämnen 2011)

[Economic history](#) (Standard för svensk indelning av forskningsämnen 2011)

[Political science \(excluding public administration studies and globalisation studies\)](#) (Standard för svensk indelning av forskningsämnen 2011)

### **Keywords**

[Fiscal policy](#), [Taxation](#), [Economic history](#)

### **Publications**

Andersson, Per F. 2018. "Democracy, Urbanization, and Tax Revenue." *Studies in Comparative International Development* 53(1): 111-159.

Brambor, Thomas. 2016. "Fiscal Capacity and the Enduring Legacy of the First Income Tax Law." In *ECPR Joint Sessions of Workshops 2015*.

Brambor, Thomas and Johannes Lindvall. 2014. "Fiscal Capacity, Domestic Compensation, and Trade Policy: A Long Term View." Working paper, Lund University

Andersson, Per. 2019. "Left-wing Tax Strategy Depends on the Electoral System". Working paper, Lund University

Andersson, Per. 2019. "Fiscal Capacity in Non-Democratic States". Working paper, Lund University

### **Accessibility level**

Access to data through SND

Data are freely accessible

## **Use of data**

[Things to consider when using data shared through SND](#)

## **Versions**

Version 1.0. 2020-02-19

## **Homepage**

<https://www.perfandersson.com/data.html>

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