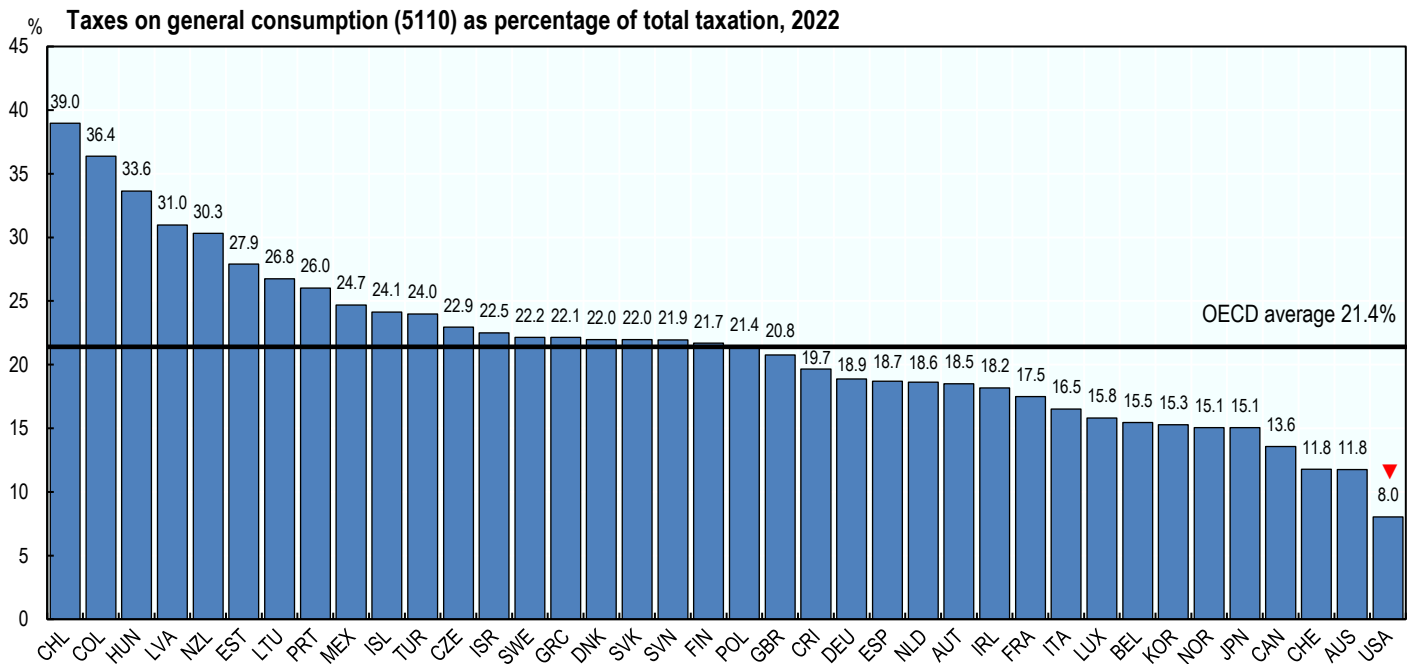


Consumption Tax Trends* - United States

The United States is the only OECD country that employs a retail sales tax rather than a value added tax (VAT)¹ as the principal consumption tax. The retail sales tax in the United States is not a federal tax. It is a tax imposed at the state and local government level.

Retail sales taxes and VAT belong to the same category (Taxes on general consumption) in the OECD classification of taxes. Compared to the other OECD countries, the United States has the lowest proportion of revenue from general consumption in its total tax revenue (8%), in 2022 far below the OECD average (21.4%).



1. VAT/GST refers to value added tax/goods and services tax

Source: OECD (2024), Revenue Statistics 2024, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

* Information presented on this page is only a summary of more detailed information available in the Tax Database and Consumption Tax Trends publication

Source: [OECD Consumption Tax Trends 2024](#)

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Consumption Tax Trends 2024

VAT/GST and Excise, Core Design Features and Trends

oe.cd/consumption-tax-trends-2024

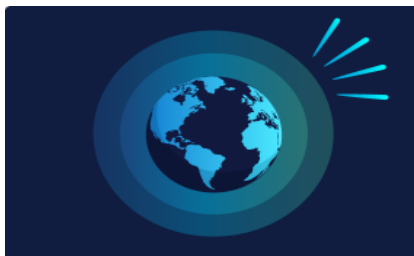
Consumption Tax Trends provides information on Value Added Tax/Goods and Services Tax (VAT/GST) and excise duty rates in OECD member countries.

It also contains information about international aspects of VAT/GST developments and the efficiency of this tax. It describes a range of other consumption taxation provisions on tobacco, alcoholic beverages and motor vehicles.



[New toolkit to strengthen the effective collection of value added taxes on e-commerce in Africa](#)

The VAT Digital Toolkit provides detailed guidance for the successful implementation of a comprehensive VAT strategy directed at e-commerce. With VAT the single largest source of tax revenue in African jurisdictions on average, the toolkit aims to help governments in Africa secure increasingly significant VAT revenues and to ensure a level playing field between traditional bricks-and-mortar



[New toolkit to strengthen Value Added Taxes on e-commerce in Asia-Pacific](#)

The VAT Digital Toolkit provides detailed guidance for the successful implementation of a comprehensive VAT strategy directed at e-commerce. It is designed to help governments secure increasingly significant VAT revenues and to ensure a level playing field between traditional brick-and-mortar businesses and foreign online merchants.



[New toolkit to strengthen Value Added Taxes on e-commerce in Latin America and the Caribbean](#)

The VAT Digital Toolkit provides detailed guidance for the successful implementation of a comprehensive VAT strategy directed at e-commerce. It is designed to help governments secure significant VAT revenues and to ensure a level playing field between brick-and-mortar stores and foreign online sellers.

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