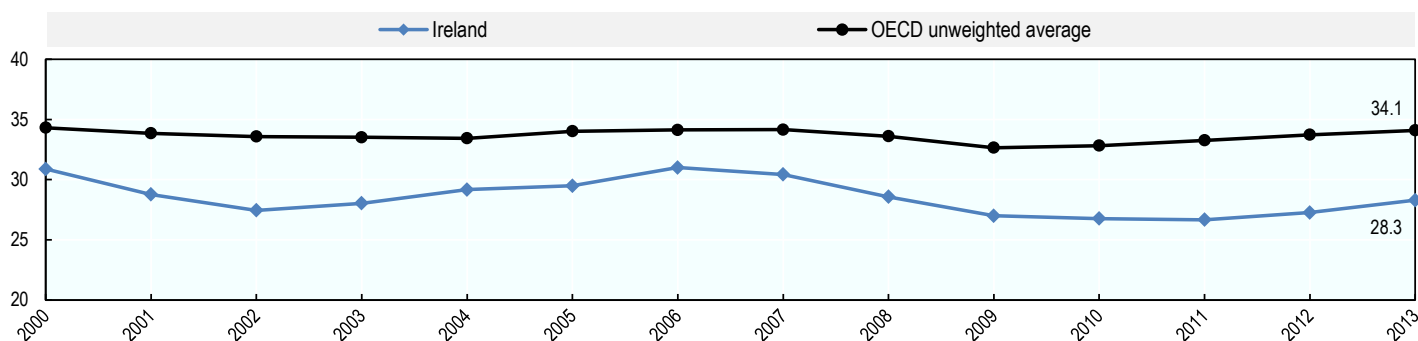


Revenue Statistics 2014 - Ireland

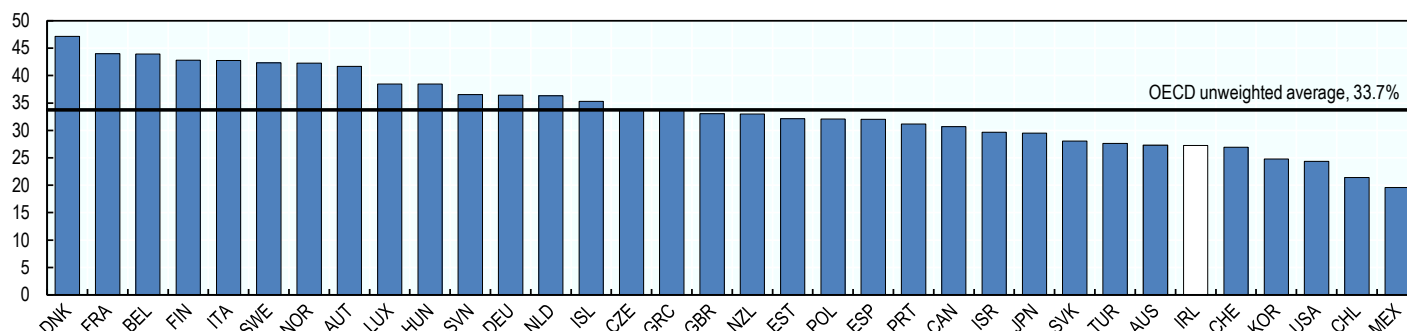
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in Ireland increased by 1 percentage point from 27.3% to 28.3% in 2013. The corresponding figure for the OECD average was an increase of 0.4 percentage points from 33.7% to 34.1%. Since the year 2000, the tax burden in Ireland has declined from 30.9% to 28.3%. Over the same period, the OECD average in 2013 was slightly less than in 2000 (34.1% compared with 34.3%).



Tax burden compared to the OECD

Ireland ranked 29th out of 34 member countries in terms of the tax to GDP ratio in 2012 (the latest year for which tax revenue data is available for all OECD countries). In that year Ireland had a tax to GDP ratio of 27.3% compared with the OECD average of 33.7%.



Tax structure

The structure of tax receipts in Ireland compared with the OECD average is characterised by:

- Higher revenues from taxes on personal income, property and goods and services.
- A lower proportion of revenues from taxes on corporate income and social security contributions.

	Ireland		OECD unweighted average (%)
	Millions EUR	%	
Taxes on personal income, profits and gains	15,643	33	25
Taxes on corporate income and gains	3,968	8	9
Social security contributions	7,186	15	26
Payroll taxes	301	1	1
Taxes on property	3,292	7	6
Taxes on goods and services	16,451	35	33
Of which VAT is	10,219	22	20
Other	257	1	1
TOTAL	47,098	100	100

[Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding]
Source: OECD Revenue Statistics 2014 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

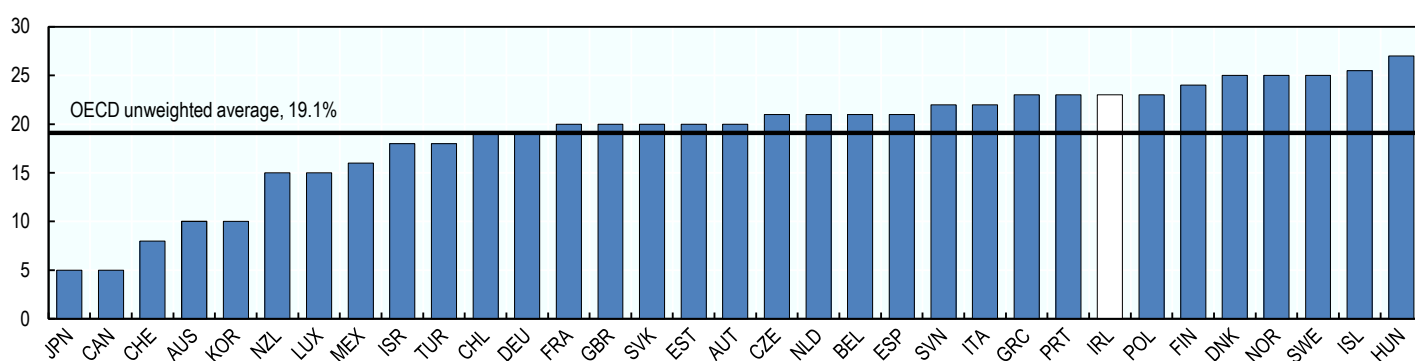
Consumption Tax Trends 2014 - Ireland

VAT share of total tax revenues

The OECD's biennial *Consumption Tax Trends* report found that VAT revenues in Ireland accounted for 21.7% of total tax revenue, above the OECD average of 19.5%.

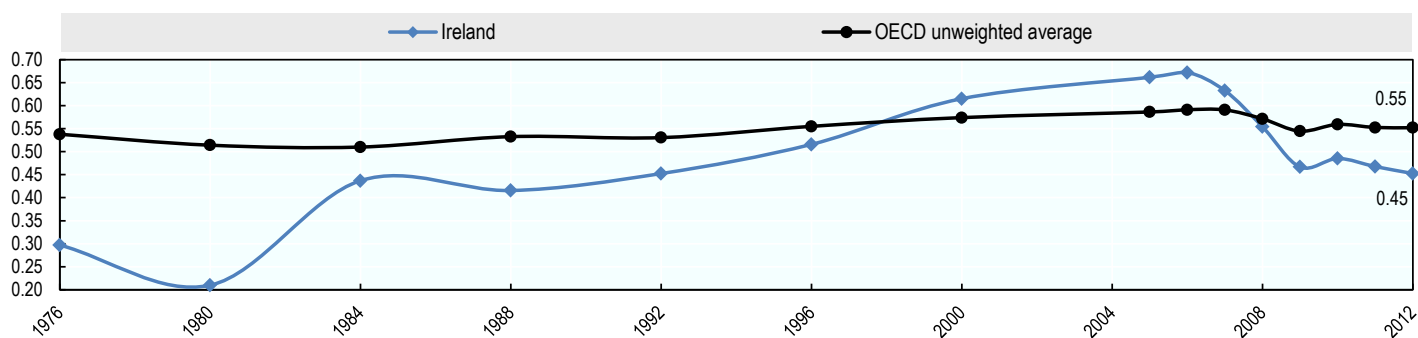
VAT rates

The Irish standard VAT rate is 23%, which is well above the OECD average. The average VAT/GST standard rate in the OECD was 19.1% on 1 January 2014, up from 17.6% on 1 January 2009. Multiple reduced VAT rates of 0%, 4.8%, 9% and 13.5% apply to a number of goods and services. In the last five years, 20 of the 34 OECD countries have raised their standard VAT/GST rate at least once. In line with this trend, Ireland raised its standard VAT rate from 21% to 23% in 2012, after a temporary reduction from 21.5% to 21% in 2010. The reduced rate of 9% was implemented in 2011 and the 0% rate was introduced in 2012.



VAT Revenue Ratio

The VAT Revenue Ratio (VRR) for Ireland was 0.45 in 2012, below the OECD average of 0.55. The VRR is a measure of the revenue raising performance of a VAT system. A ratio of 1 would reflect a VAT system that applies a single VAT rate to a comprehensive base of all expenditure on goods and services consumed in an economy - with perfect enforcement of the tax. This ratio fell in Ireland from 0.67 in 2006 to 0.47 in 2009, and has since then further declined to 0.45 in 2012.



[VAT: value added tax. GST: goods and services tax]

Source: OECD Consumption Tax Trends 2014 <http://www.oecd.org/tax/consumption/consumption-tax-trends-19990979.htm>

Contacts

David Bradbury

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

OECD Revenue Statistics

Maurice Nettley

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Publications
Maurice.Nettley@oecd.org

OECD Consumption Tax Trends

Stéphane Buydens

Centre for Tax Policy and Administration
VAT Policy Advisor
Stephane.Buydens@oecd.org