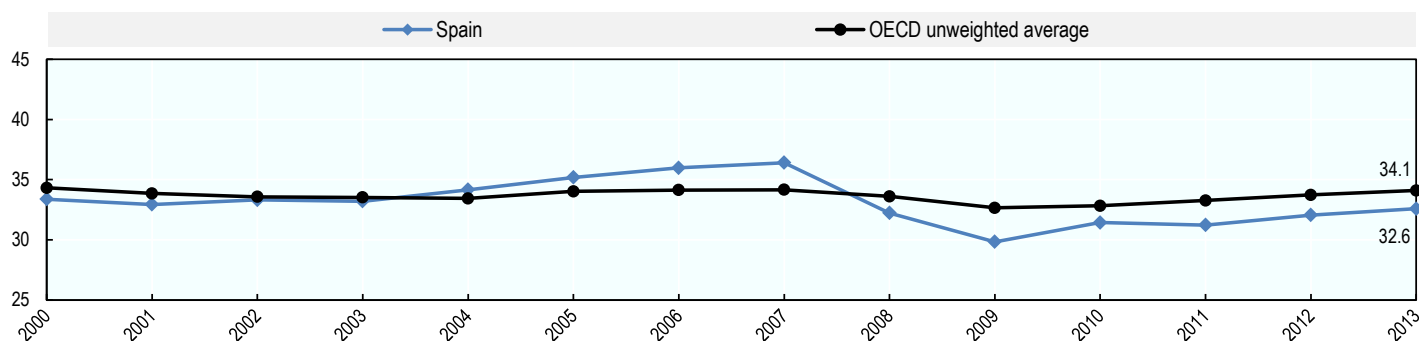


Revenue Statistics 2014 - Spain

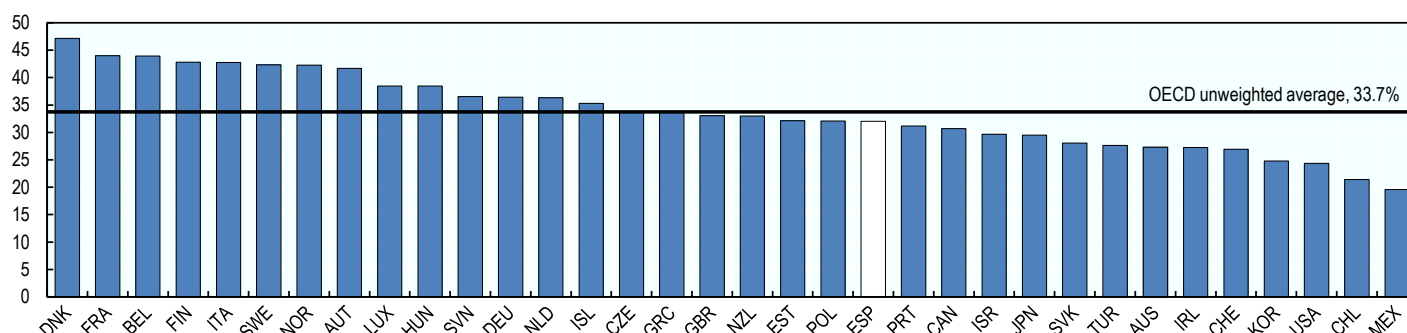
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in Spain increased by 0.5 percentage points from 32.1% to 32.6% 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 Spain has declined from 33.4% to 32.6%. 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

Spain ranked 21st 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 Spain had a tax to GDP ratio of 32.1% compared with the OECD average of 33.7%.



Tax structure

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

- Higher revenues from social security contributions.
- A lower proportion of revenues from taxes on income, profits and capital gains, and goods and services.
- Property taxes equal to the OECD average.
- No revenues from payroll taxes.

	Spain		OECD unweighted average (%)
	Millions EUR	%	
Taxes on income, profits and capital gains	101,115	30	34
Social security contributions	120,990	36	26
Payroll taxes	-	0	1
Taxes on property	21,213	6	6
Taxes on goods and services	90,123	27	33
<i>Of which VAT is</i>	56,248	17	20
Other	4,787	1	1
TOTAL	338,229	100	100

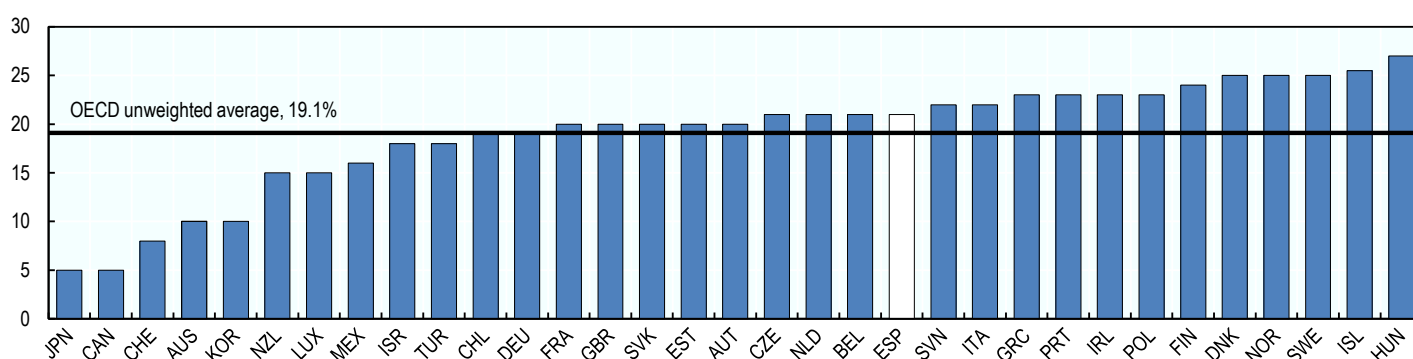
Consumption Tax Trends 2014 - Spain

VAT share of total tax revenues

The OECD's biennial *Consumption Tax Trends* report found that VAT revenues in Spain accounted for 16.6% of total tax revenue in 2012, below the OECD average of 19.5%.

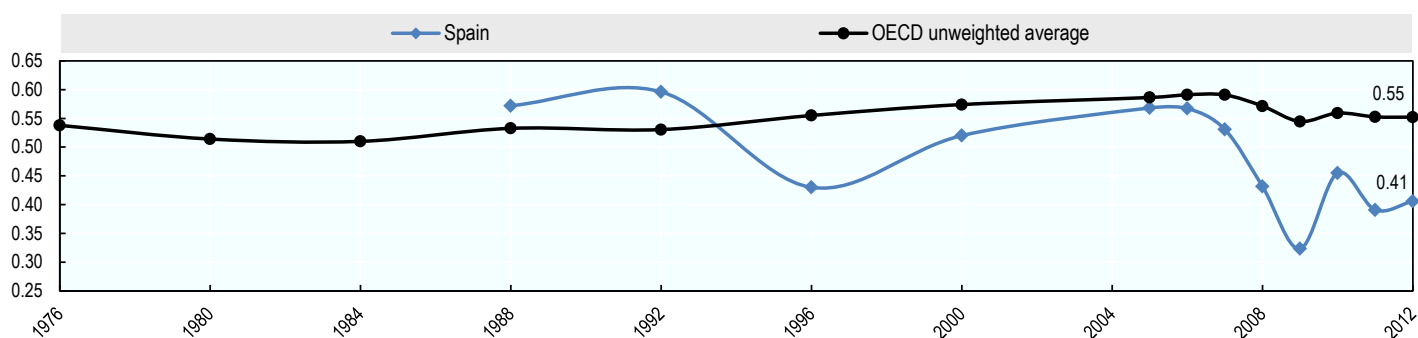
VAT rates

The Spanish standard VAT rate is 21%, which is 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. Reduced VAT rates of 4% and 10% apply to many 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, Spain increased its standard VAT from 16% to 18% in 2010 and to 21% in 2012. The reduced VAT rate of 7% was increased to 8% in 2010 and to 10% in 2012.



VAT Revenue Ratio

The VAT Revenue Ratio (VRR) for Spain was 0.41 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. As in many OECD countries, this ratio fell in Spain between 2007 and 2009 coinciding with the advent of the global economic crisis. The temporary increase to 0.46 in 2010 occurs, in part, because the standard VAT rate increased from 16% to 18% in July 2010, whereas the VRR (following a consistent methodology) is calculated based on the VAT rate as at 1 January.



[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>

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OECD Revenue Statistics

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OECD Consumption Tax Trends

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