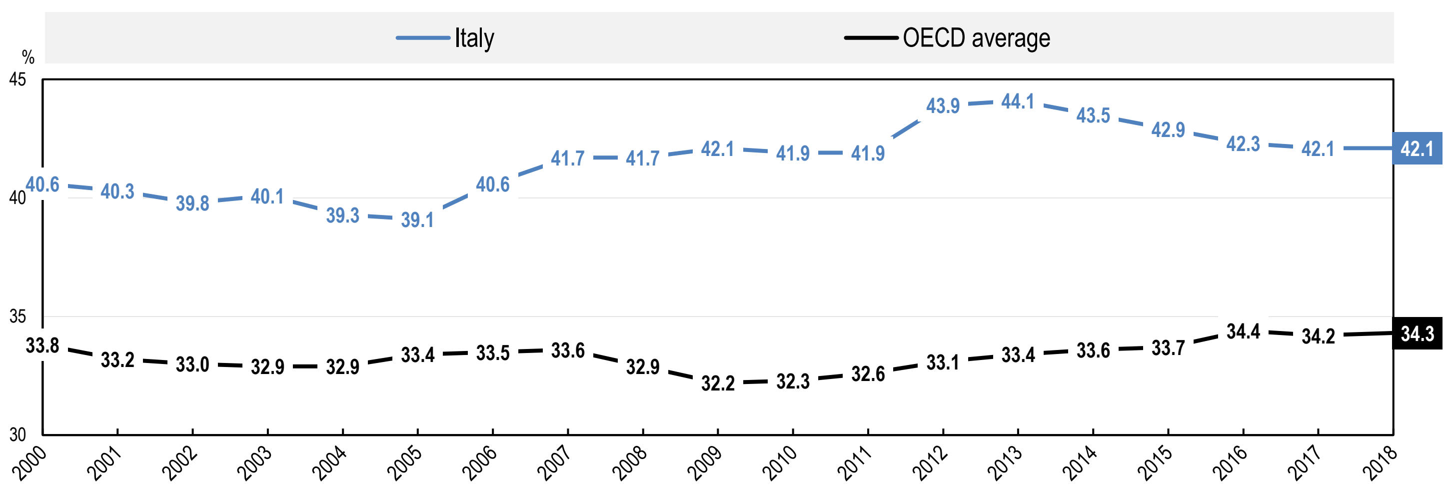
# Revenue Statistics 2019 - Italy

## Tax-to-GDP ratio

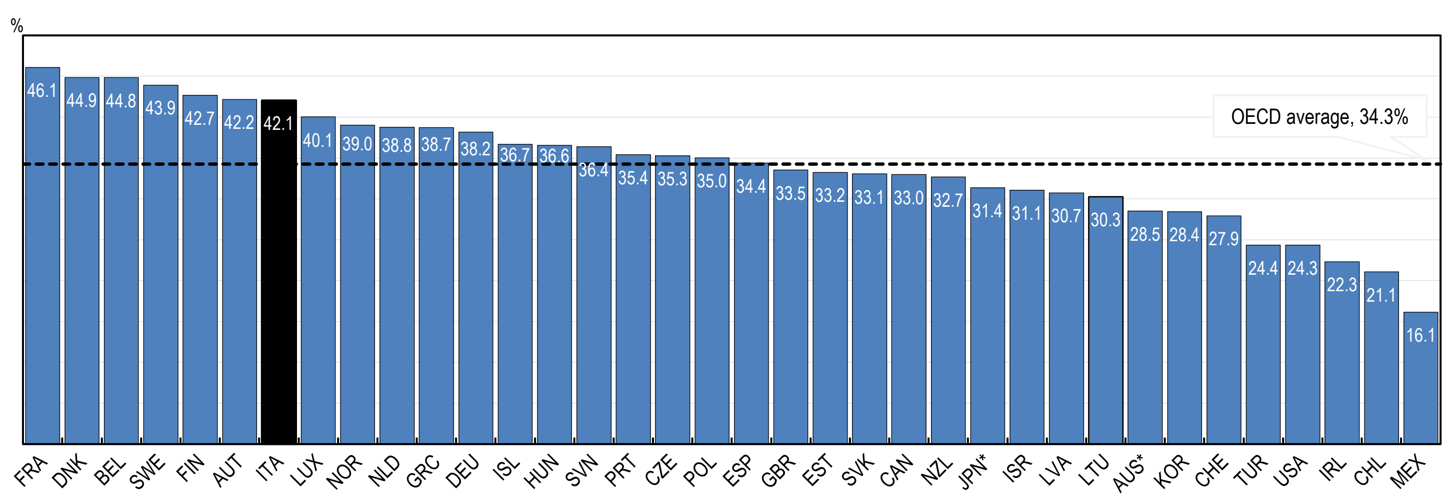
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Italy did not change between 2017 and 2018. The tax-to-GDP ratio remained at 42.1%. The corresponding figure for the OECD average was a slight increase of 0.1 percentage points from 34.2% to 34.3%. Since the year 2000, the tax-to-GDP ratio in Italy has increased from 40.6% to 42.1%. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Italy was 44.1% in 2013, with the lowest being 39.1% in 2005.




### Tax-to-GDP ratio compared to the OECD, 2018

Italy ranked 7th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Italy had a tax-to-GDP ratio of 42.1% compared with the OECD average of 34.3%. In 2017, Italy was ranked 6th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



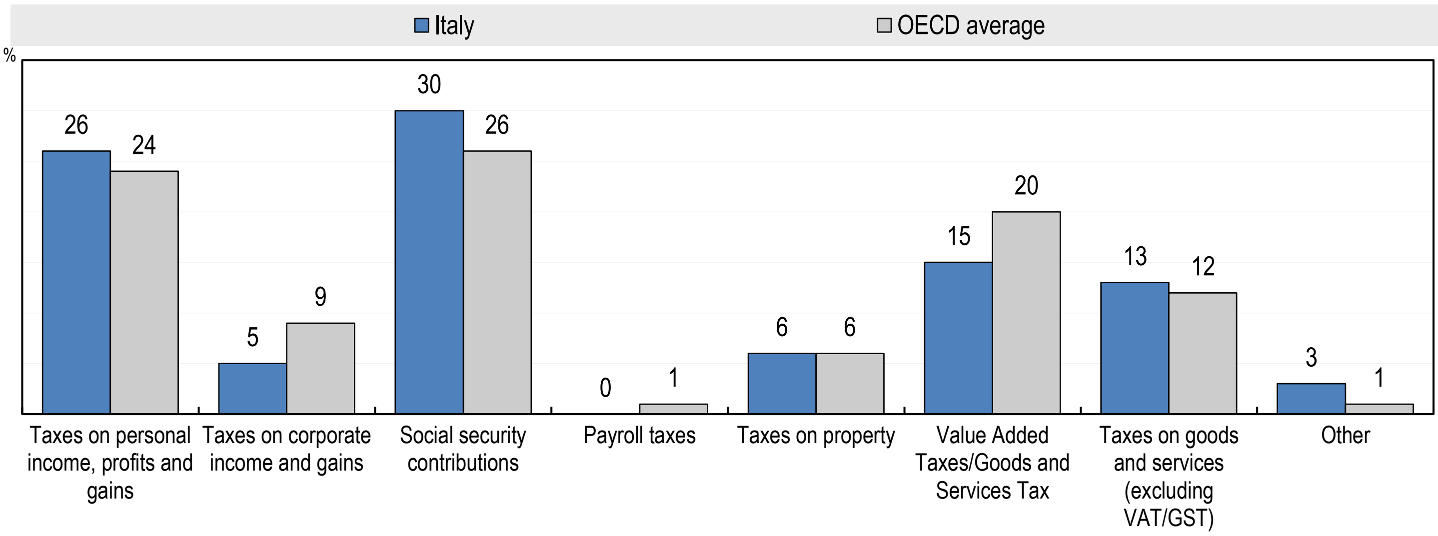

* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2017

The structure of tax receipts in Italy compared with the OECD average is shown in the figure below.




Relative to the OECD average, the tax structure in Italy is characterised by:

- Higher revenues from taxes on personal income, profits & gains; social security contributions; and goods & services taxes (excluding VAT/GST).
- Equal to the OECD average from property taxes.
- A lower proportion of revenues from taxes on corporate income & gains and value-added taxes.
- No revenues from payroll taxes.

### Tax structure

| | Tax Revenues in national currency | | | Tax structure in Italy | | | Position in OECD² | | |
|---|---|---|---|---|---|---|---|---|---|
| | Euro, millions | | | % | | | | | |
| | 2017 | 2016 | Δ | 2017 | 2016 | Δ | 2017 | 2016 | Δ |
| Taxes on income, profits and capital gains¹ | 230 868 | 228 368 | + 2 500 | 32 | 32 | - | 20th | 17th | - 3 |
| *of which* | | | | | | | | | |
| *Personal income, profits and gains* | 186 953 | 183 714 | + 3 239 | 26 | 26 | - | 15th | 15th | - |
| *Corporate income and gains* | 36 344 | 36 311 | + 33 | 5 | 5 | - | 34th | 31st | - 3 |
| Social security contributions | 220 622 | 215 856 | + 4 766 | 30 | 30 | - | 15th | 15th | - |
| Payroll taxes | - | - | - | - | - | - | 28th | 27th | - 1 |
| Taxes on property | 44 864 | 46 902 | - 2 038 | 6 | 7 | - 1 | 14th | 15th | + 1 |
| Taxes on goods and services | 206 879 | 201 318 | + 5 561 | 28 | 28 | - | 24th | 24th | - |
| *of which VAT* | 107 901 | 102 378 | + 5 523 | 15 | 14 | + 1 | 31st | 31st | - |
| Other | 24 557 | 22 467 | + 2 090 | 3 | 3 | - | 1st | 1st | - |
| TOTAL | 727 790 | 714 911 | + 12 879 | 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.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2019 http://oe.cd/revenue-statistics

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