Revenue Statistics 2019 - Australia

Tax-to-GDP ratio over time

The OECD’s annual Revenue Statistics report found that the tax-to-GDP ratio in Australia increased by 0.9 percentage points from 27.6% in 2016 to 28.5% in 2017.* The corresponding figures for the OECD average were a decrease of 0.2 percentage points from 34.4% to 34.2% over the same period. The tax-to-GDP ratio in Australia has decreased from 30.5% in 2000 to 28.5% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Australia was 30.5% in 2000, with the lowest being 25.3% in 2010.

<table>
<thead>
<tr>
<th>Year</th>
<th>Australia</th>
<th>OECD average</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017</td>
<td>28.5%</td>
<td>34.2%</td>
</tr>
<tr>
<td>2016</td>
<td>27.6%</td>
<td>34.4%</td>
</tr>
<tr>
<td>2000</td>
<td>30.5%</td>
<td>33.8%</td>
</tr>
</tbody>
</table>

Tax-to-GDP ratio compared to the OECD, 2017

The chart below shows tax-to-GDP ratios for 2018. As Australia is unable to provide 2018 data, the latest available data from 2017 has been used. Australia’s 2017 tax-to-GDP ratio ranked it 29th out of 36 OECD countries in terms of the tax-to-GDP ratio compared with the 2018 figures. In 2017 Australia had a tax-to-GDP ratio of 28.5%, compared with the OECD average of 34.3% in 2018 and 34.2% in 2017. In 2017 Australia was also ranked 29th out of 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 Australia compared with the OECD average is shown in the figure below.

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

» Substantially higher revenues from taxes on personal income, profits & gains, and higher revenues from taxes on corporate income & gains; payroll taxes; property taxes; and goods & services taxes (excluding VAT/GST).

» A lower proportion of revenues from goods and services tax.

» No revenues from social security contributions.

### Tax structure

<table>
<thead>
<tr>
<th>Tax Revenues in national currency</th>
<th>Tax structure in Australia</th>
<th>Position in OECD(^2)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australian Dollar, millions</td>
<td>%</td>
<td>2017</td>
</tr>
<tr>
<td><strong>Taxes on income, profits and capital gains(^1)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>of which Personal income, profits and gains</td>
<td></td>
<td>310 041</td>
</tr>
<tr>
<td>of which Corporate income and gains</td>
<td></td>
<td>212 520</td>
</tr>
<tr>
<td>Social security contributions</td>
<td></td>
<td>97 521</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td></td>
<td>25 520</td>
</tr>
<tr>
<td>Taxes on property</td>
<td></td>
<td>54 533</td>
</tr>
<tr>
<td>Taxes on goods and services</td>
<td></td>
<td>137 091</td>
</tr>
<tr>
<td>of which VAT</td>
<td></td>
<td>64 062</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>527 185</td>
</tr>
</tbody>
</table>

Note: 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.


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