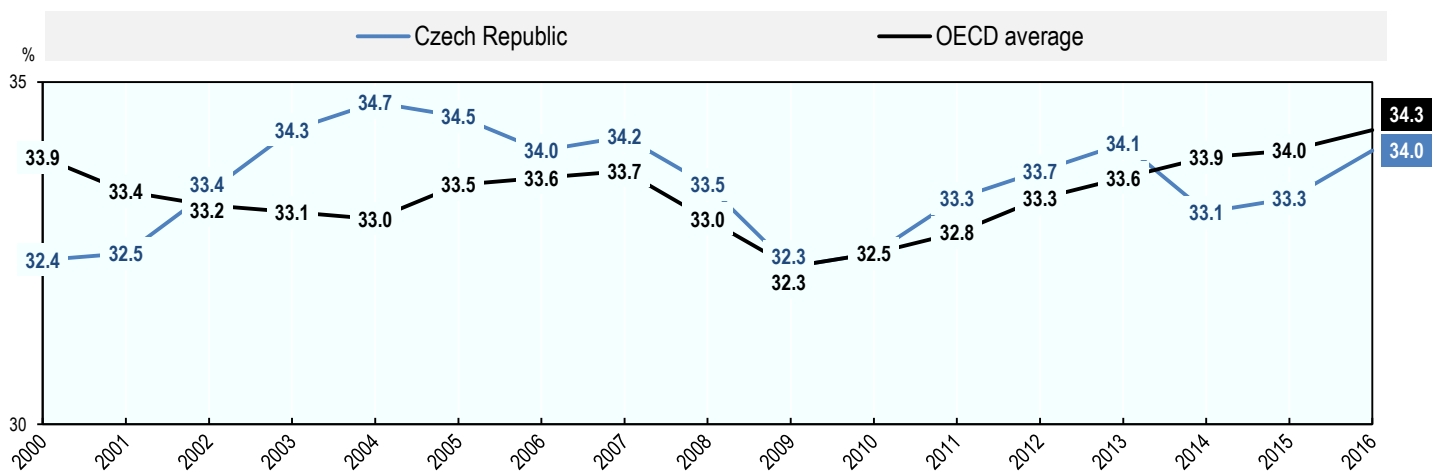


Revenue Statistics 2017 - the Czech Republic

Tax-to-GDP ratio

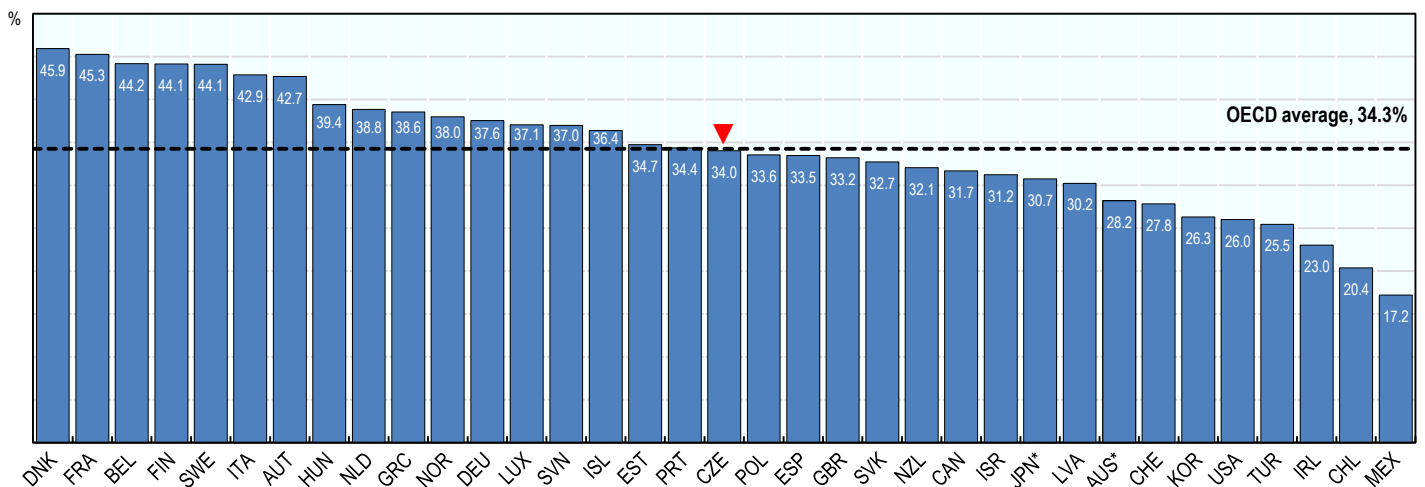
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Czech Republic increased by 0.7 percentage points, from 33.3% in 2015 to 34.0% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in the Czech Republic in 2016 has increased from 32.4% in 2000 to 34.0% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in the Czech Republic was 34.7% in 2004, with the lowest being 32.3% in 2009.



Tax-to-GDP ratio compared to the OECD, 2016

The Czech Republic ranked 18th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, the Czech Republic had a tax-to-GDP ratio of 34.0% compared with the OECD average of 34.3%. In 2015, the Czech Republic was ranked 19th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



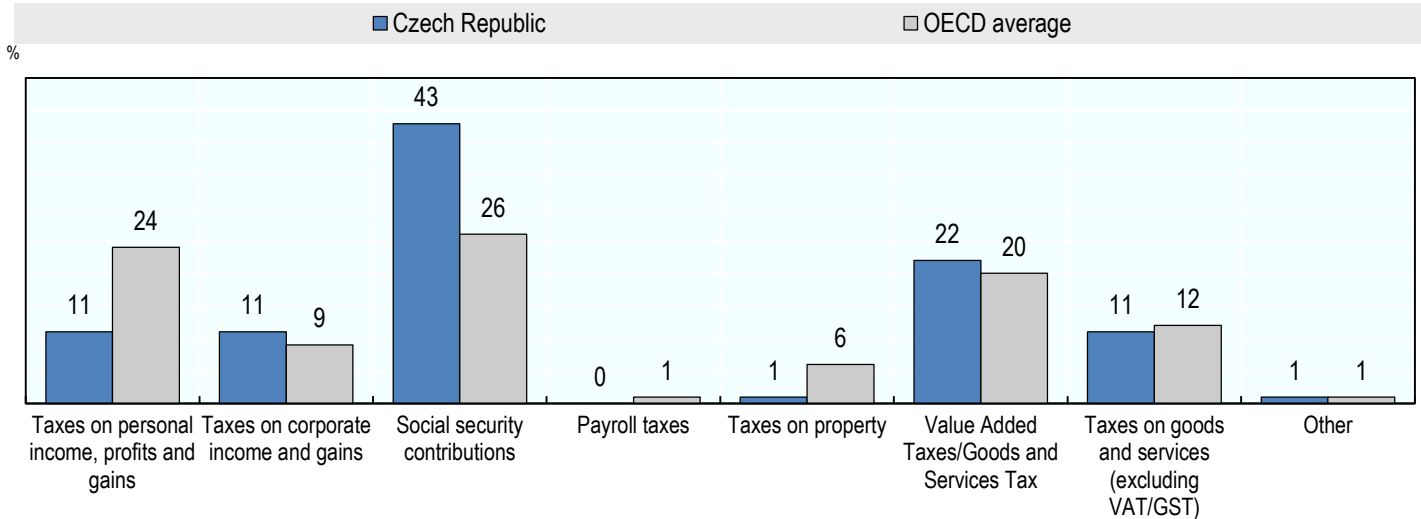
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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

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



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

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and value-added taxes.
- » A lower proportion of revenues from property taxes and goods & services taxes (excluding VAT/GST), and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

Tax structure

| Tax structure | Tax Revenues in national currency | | | Tax structure in the Czech Republic | | | Position in OECD ² | | |
|---|-----------------------------------|------------------|------------------|-------------------------------------|------------|----------|-------------------------------|----------|----------|
| | Czech Koruna, millions | | | % | | | | | |
| | 2015 | 2014 | Δ | 2015 | 2014 | Δ | 2015 | 2014 | Δ |
| Taxes on income, profits and capital gains ¹ | 329 768 | 305 712 | + 24 056 | 22 | 21 | + 1 | 31st | 30th | - 1 |
| <i>of which</i> | | | | | | | | | |
| <i>Personal income, profits and gains</i> | 164 678 | 153 763 | + 10 916 | 11 | 11 | - | 33rd | 33rd | - |
| <i>Corporate income and gains</i> | 165 090 | 151 950 | + 13 140 | 11 | 11 | - | 12th | 9th | - 3 |
| Social security contributions | 659 743 | 625 508 | + 34 235 | 43 | 44 | - 1 | 1st | 1st | - |
| Payroll taxes | - | - | - | - | - | - | 26th | 26th | - |
| Taxes on property | 21 920 | 19 537 | + 2 383 | 1 | 1 | - | 32nd | 34th | + 2 |
| Taxes on goods and services | 512 835 | 469 826 | + 43 008 | 33 | 33 | - | 14th | 16th | + 2 |
| <i>of which VAT</i> | 333 274 | 319 485 | + 13 789 | 22 | 22 | - | 11th | 10th | - 1 |
| Other | 8 246 | 7 060 | + 1 186 | 1 | - | + 1 | 15th | 17th | + 2 |
| TOTAL | 1 532 512 | 1 427 643 | + 104 869 | 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 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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