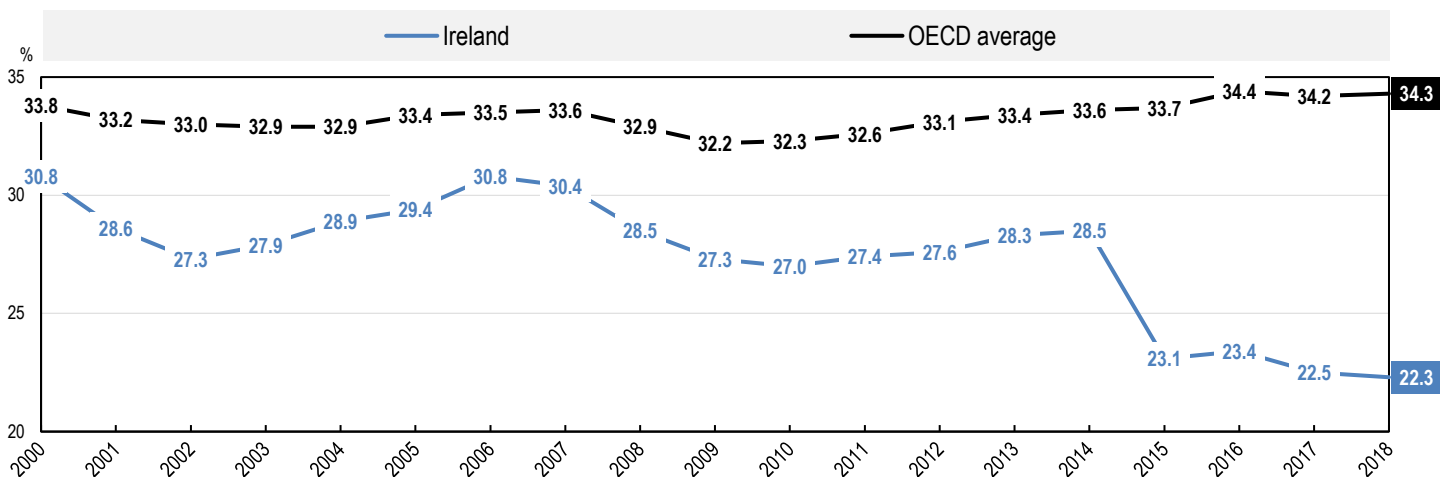


Revenue Statistics 2019 - Ireland

Tax-to-GDP ratio

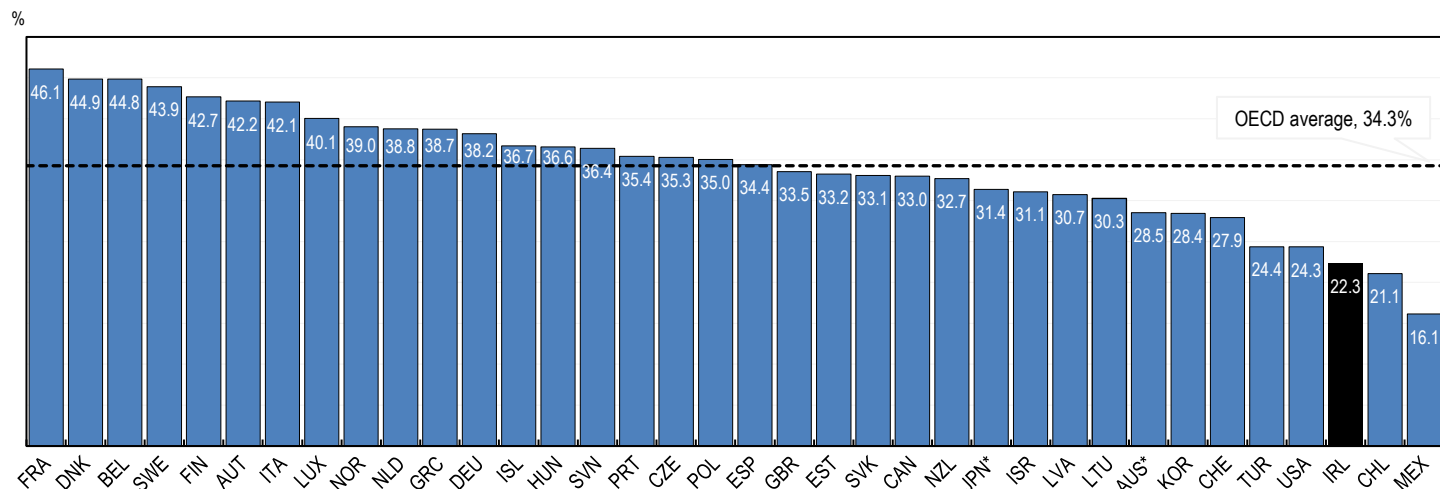
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Ireland decreased by 0.2 percentage points from 22.5% in 2017 to 22.3% in 2018¹. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Ireland has decreased from 30.8% in 2000 to 22.3% in 2018. 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 Ireland was 30.8% in 2000 and 2006, with the lowest being 22.3% in 2018.



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

Ireland ranked 34th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Ireland had a tax-to-GDP ratio of 22.3% compared with the OECD average of 34.3%. In 2017, Ireland was also ranked 34th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



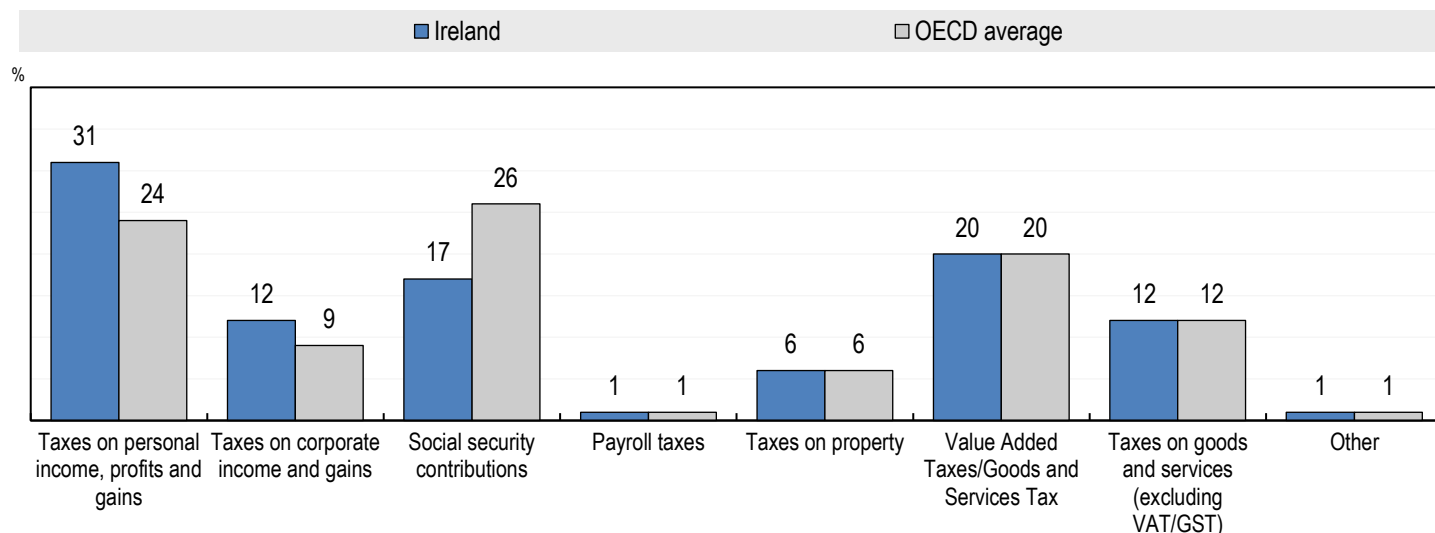
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

¹ Between 2014 and 2015, Ireland experienced unusually high GDP growth, driven by transfers of intangible assets (including licences and patents) into the Irish jurisdiction by a number of multinational enterprises. Although the nominal amount of tax revenues increased during this period, the exceptionally high GDP growth caused the tax to GDP ratio in Ireland to fall sharply between 2014 and 2015. For more information, see page 28 of Revenue Statistics 2016.

Tax structures

Tax structure compared to the OECD average, 2017

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



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

- » Higher revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » Equal to the OECD average from payroll taxes; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from social security contributions.

Tax structure

	Tax Revenues in national currency			Tax structure in Ireland			Position in OECD ²		
	Euro, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	29 078	27 370	+ 1 707	43	43	-	9th	7th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	20 876	20 013	+ 862	31	32	- 1	7th	6th	- 1
<i>Corporate income and gains</i>	8 198	7 353	+ 845	12	12	-	8th	8th	-
Social security contributions	11 439	10 717	+ 722	17	17	-	28th	28th	-
Payroll taxes	431	390	+ 41	1	1	-	11th	10th	- 1
Taxes on property	3 821	3 842	- 21	6	6	-	16th	17th	+ 1
Taxes on goods and services	21 706	20 654	+ 1 052	32	33	- 1	18th	17th	- 1
<i>of which VAT</i>	13 111	12 802	+ 310	20	20	-	22nd	20th	- 2
Other	343	322	+ 20	1	1	-	18th	19th	+ 1
TOTAL	66 916	63 470	+ 3 445	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>

Contacts

David Bradbury

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

Michelle Harding

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org