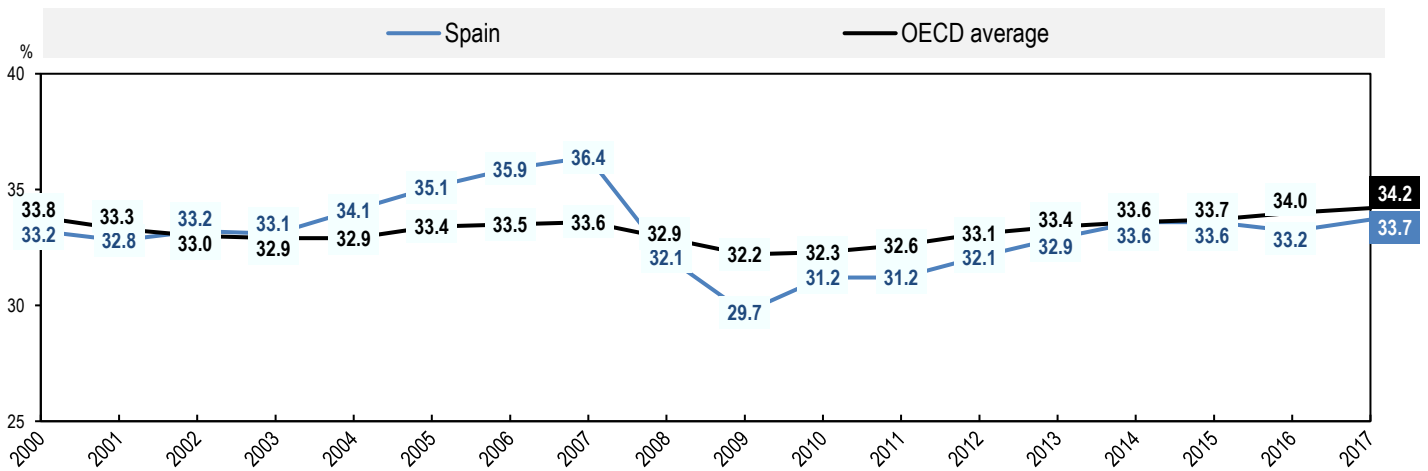


Revenue Statistics 2018 - Spain

Tax-to-GDP ratio

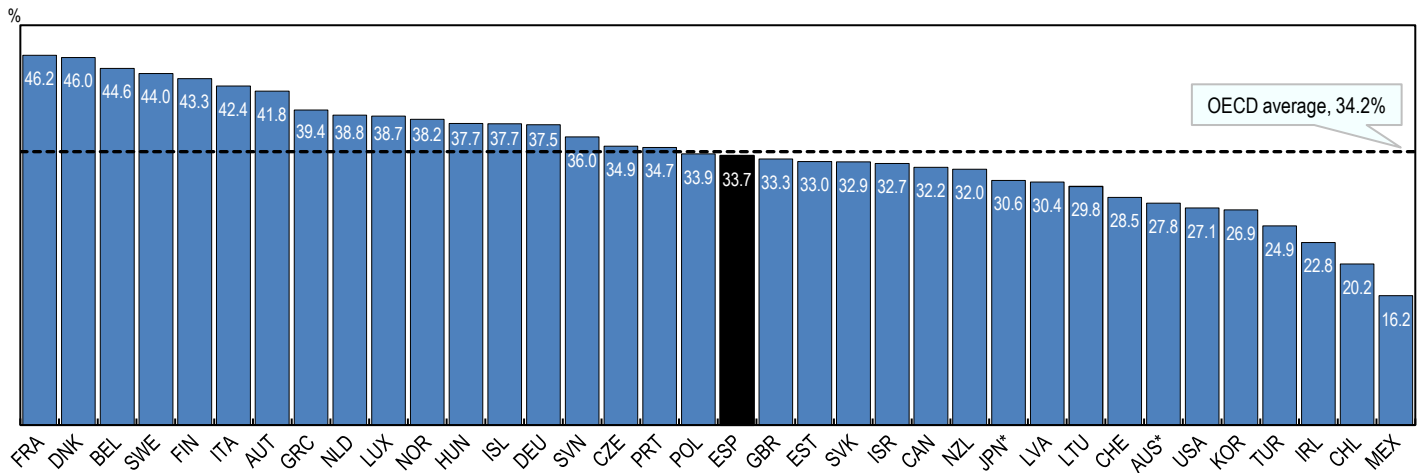
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain increased by 0.5 percentage points, from 33.2% in 2016 to 33.7% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Spain has increased from 33.2% in 2000 to 33.7% 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 Spain was 36.4% in 2007, with the lowest being 29.7% in 2009.



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

Spain ranked 19th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Spain had a tax-to-GDP ratio of 33.7% compared with the OECD average of 34.2%. In 2016, Spain was ranked 20th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



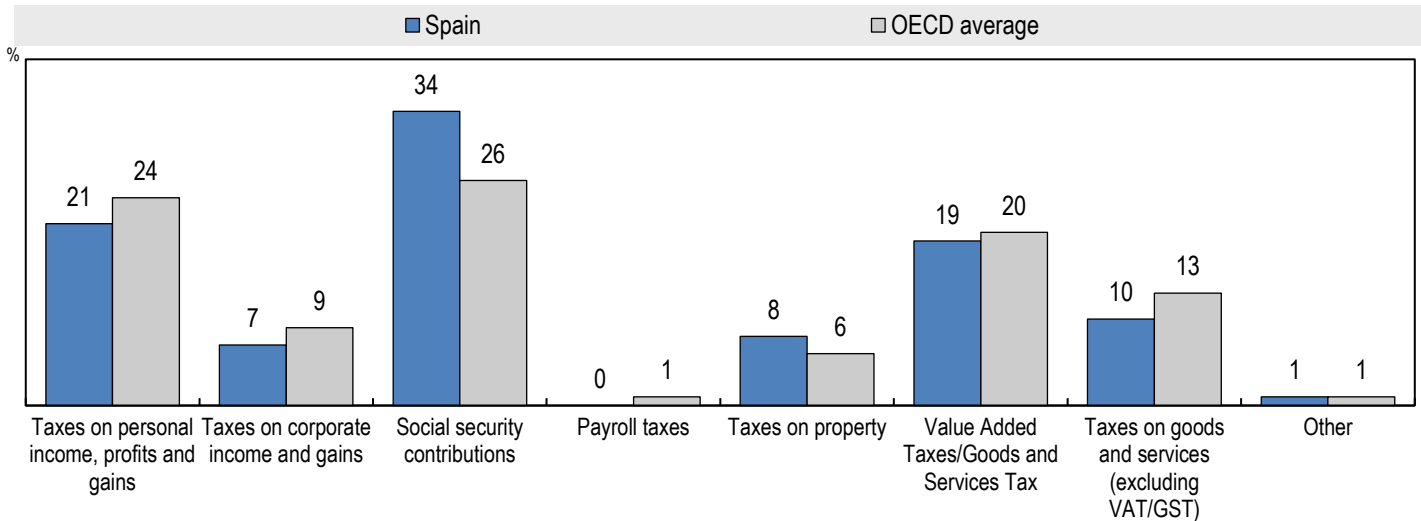
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 Spain compared with the OECD average is shown in the figure below.



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Spain			Position in OECD ²		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	104 504	102 881	+ 1 622	28	28	-	23rd	24th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	79 392	77 484	+ 1 908	21	21	-	18th	18th	-
<i>Corporate income and gains</i>	25 112	25 398	- 286	7	7	-	20th	20th	-
Social security contributions	126 819	122 645	+ 4 175	34	34	-	11th	10th	- 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	28 600	28 059	+ 541	8	8	-	13th	12th	- 1
Taxes on goods and services	109 247	107 275	+ 1 973	29	30	- 1	22nd	23rd	+ 1
<i>of which VAT</i>	70 930	68 486	+ 2 444	19	19	-	22nd	23rd	+ 1
Other	2 039	1 940	+ 99	1	1	-	16th	18th	+ 2
TOTAL	371 209	362 800	+ 8 409	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 2018 <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