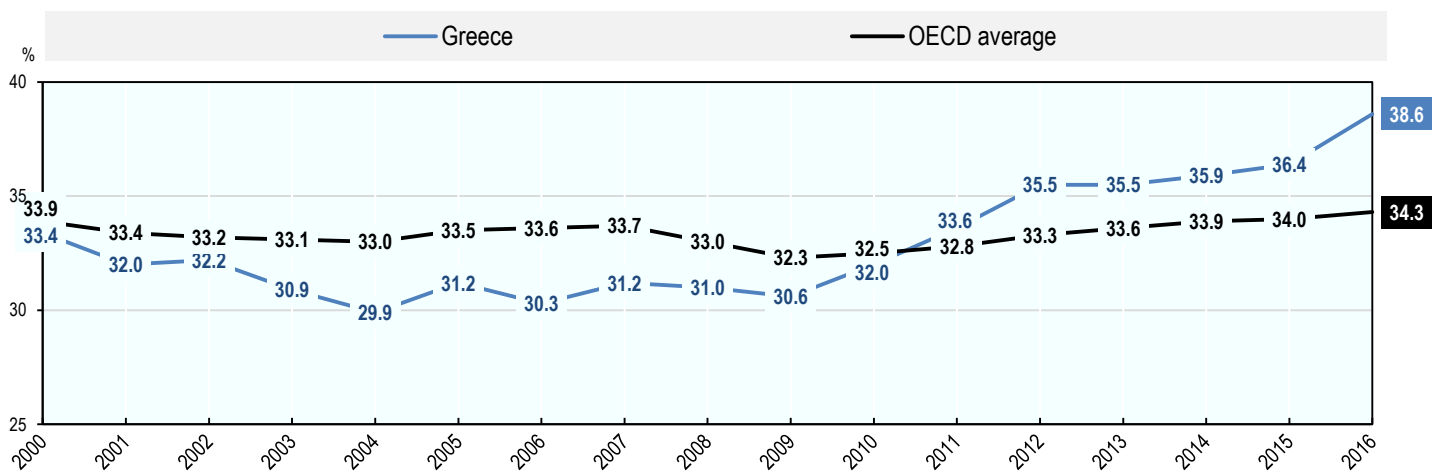


Revenue Statistics 2017 - Greece

Tax-to-GDP ratio

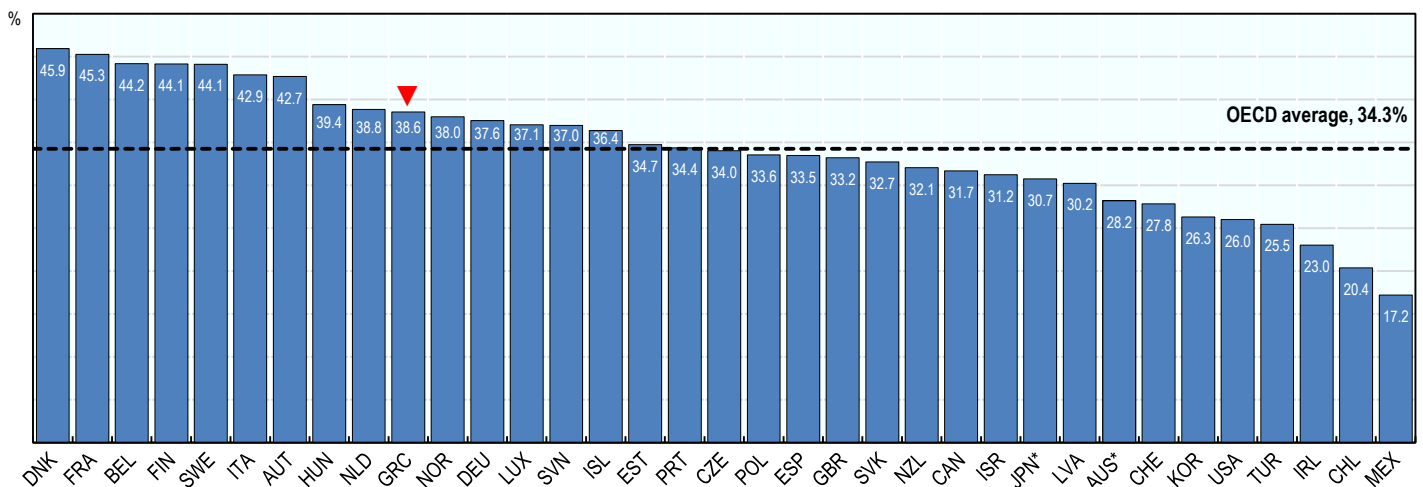
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece increased by 2.2 percentage points, from 36.4% in 2015 to 38.6% 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 Greece in 2016 has increased from 33.4% in 2000 to 38.6% 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 Greece was 38.6% in 2016, with the lowest being 29.9% in 2004.



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

Greece ranked 10th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Greece had a tax-to-GDP ratio of 38.6% compared with the OECD average of 34.3%. In 2015, Greece was ranked 15th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



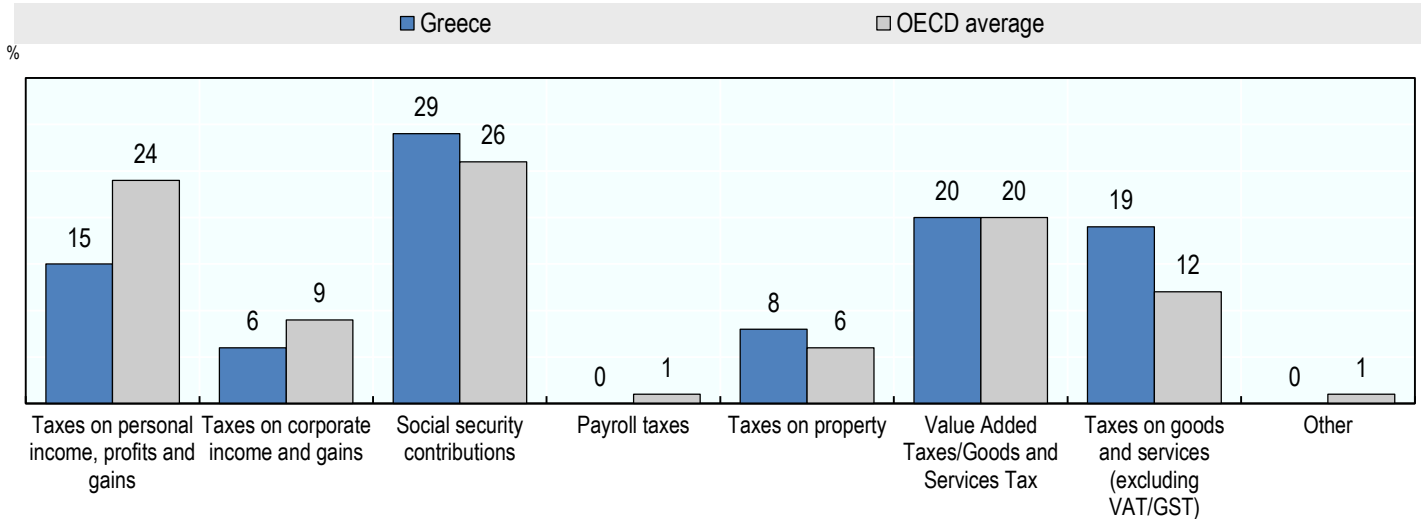
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Greece			Position in OECD ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	14 361	15 148	- 787	22	24	- 2	29th	28th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	9 612	10 550	- 938	15	17	- 2	28th	27th	- 1
<i>Corporate income and gains</i>	3 800	3 349	+ 451	6	5	+ 1	24th	28th	+ 4
Social security contributions	18 807	18 575	+ 232	29	29	-	15th	16th	+ 1
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	5 414	5 133	+ 281	8	8	-	9th	9th	-
Taxes on goods and services	25 194	24 828	+ 366	39	39	-	7th	8th	+ 1
<i>of which VAT</i>	12 885	12 676	+ 209	20	20	-	19th	20th	+ 1
Other	181	163	+ 18	-	-	-	25th	26th	+ 1
TOTAL	63 957	63 847	+ 110	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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