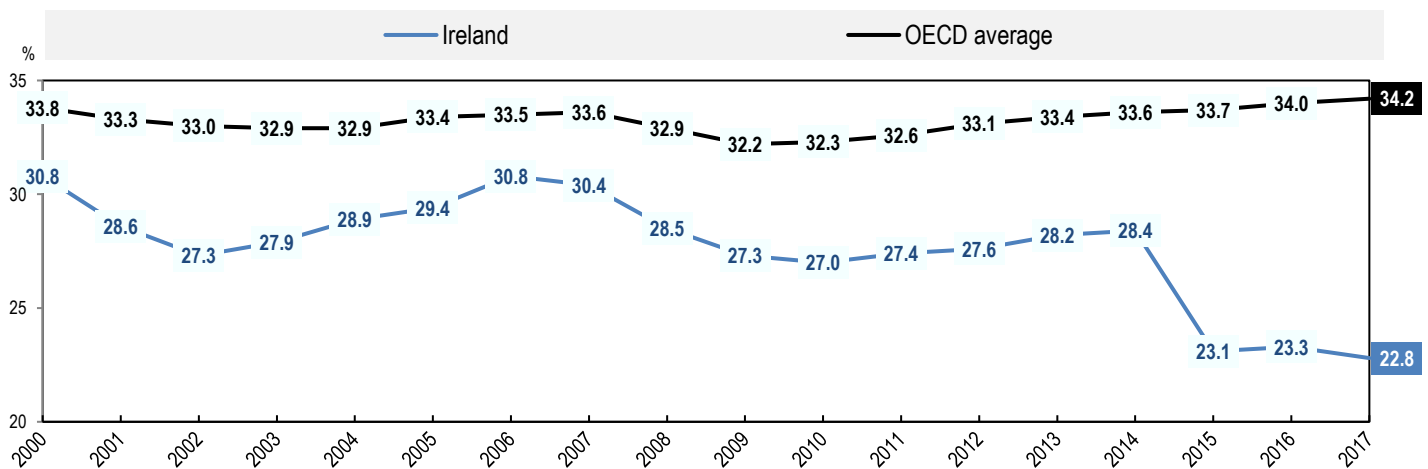


# Revenue Statistics 2018 - Ireland

## Tax-to-GDP ratio

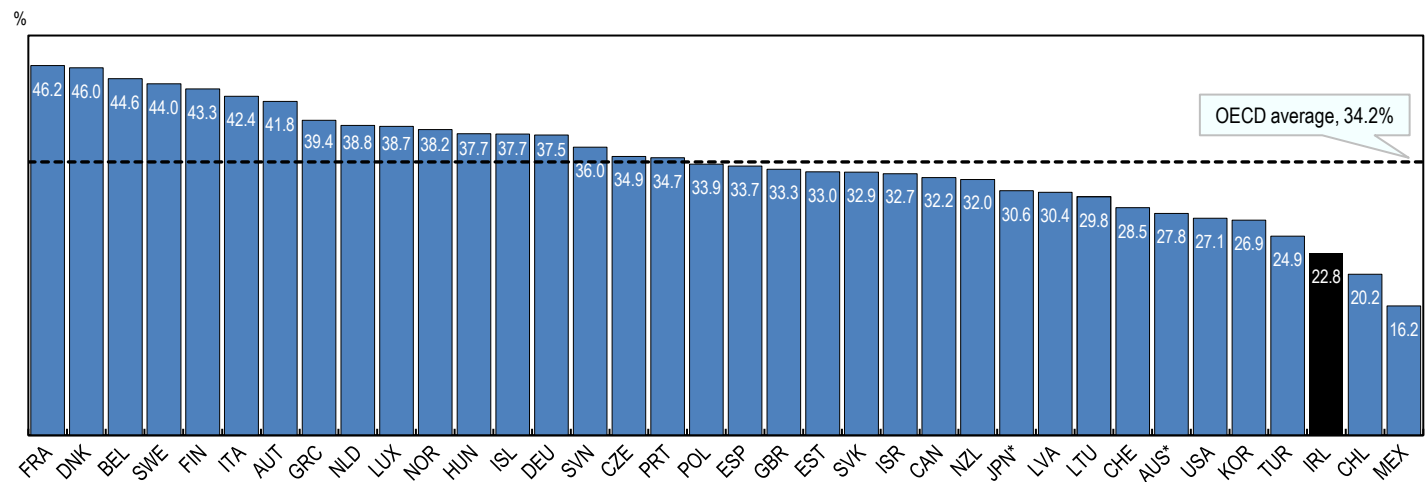
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Ireland decreased by 0.5 percentage points, from 23.3% in 2016 to 22.8% 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 Ireland has decreased from 30.8% in 2000 to 22.8% in 2017<sup>1</sup>. 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 Ireland was 30.8% in 2000 and 2006, with the lowest being 22.8% in 2017.



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

Ireland ranked 34th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Ireland had a tax-to-GDP ratio of 22.8% compared with the OECD average of 34.2%. In 2016, 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 2017 data, therefore their latest 2016 data are presented within this country note.

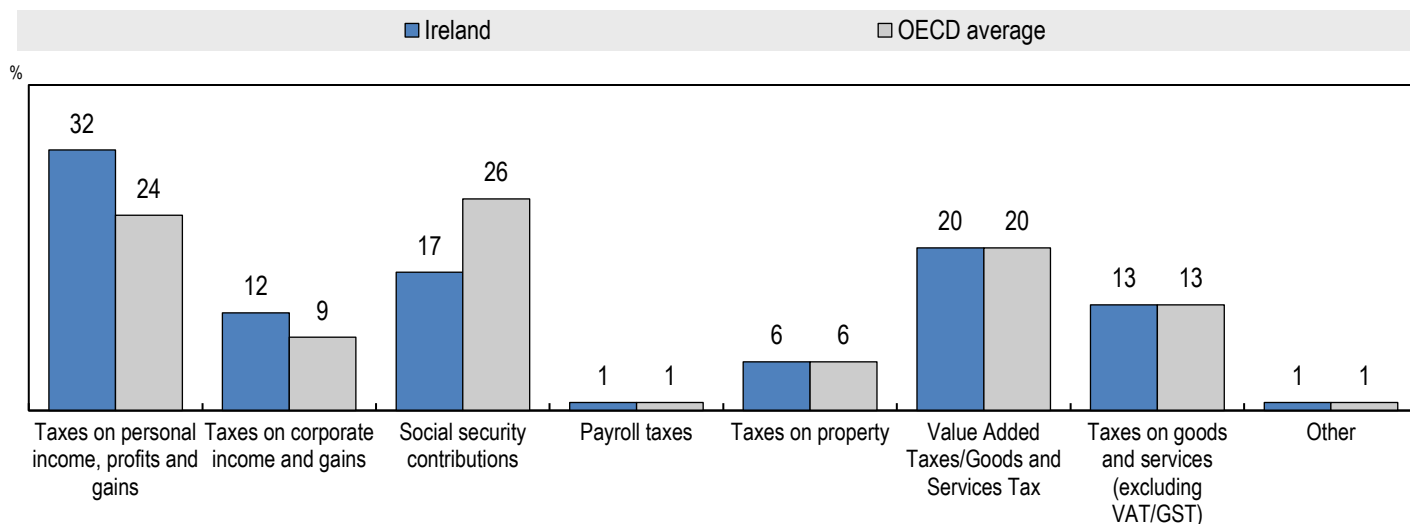
<sup>1</sup> Between 2014 and 2015, Ireland experienced unusually high GDP growth, driven by transfers of intangible assets (including licences and patents) into the Irish jurisdiction by a number of multinational enterprises. Although the nominal amount of tax revenues increased by 8.8% from 2014 to 2015 (measured in national currency), the higher GDP growth during this period caused the tax to GDP ratio in Ireland to fall sharply, decreasing from 28.41% in 2014 to 23.1% in 2015. For more information, see page 28 of Revenue Statistics 2016.

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 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 <sup>2</sup>		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	27 500	26 044	+ 1 455	43	43	-	7th	8th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	20 142	19 167	+ 975	32	32	-	6th	7th	+ 1
<i>Corporate income and gains</i>	7 353	6 873	+ 480	12	11	+ 1	8th	10th	+ 2
Social security contributions	10 682	10 206	+ 476	17	17	-	28th	28th	-
Payroll taxes	390	357	+ 33	1	1	-	10th	12th	+ 2
Taxes on property	3 843	3 919	- 76	6	6	-	17th	15th	- 2
Taxes on goods and services	20 828	19 780	+ 1 048	33	33	-	17th	17th	-
<i>of which VAT</i>	12 826	11 955	+ 871	20	20	-	20th	22nd	+ 2
Other	322	338	- 16	1	1	-	19th	16th	- 3
<b>TOTAL</b>	<b>63 740</b>	<b>60 645</b>	<b>+ 3 095</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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