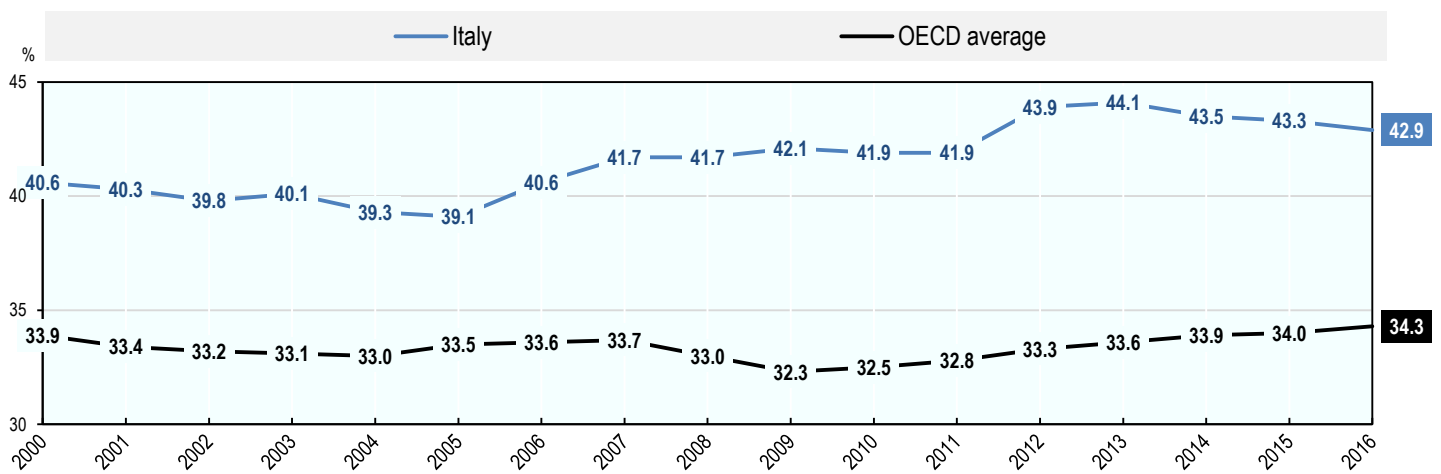


## Revenue Statistics 2017 - Italy

### Tax-to-GDP ratio

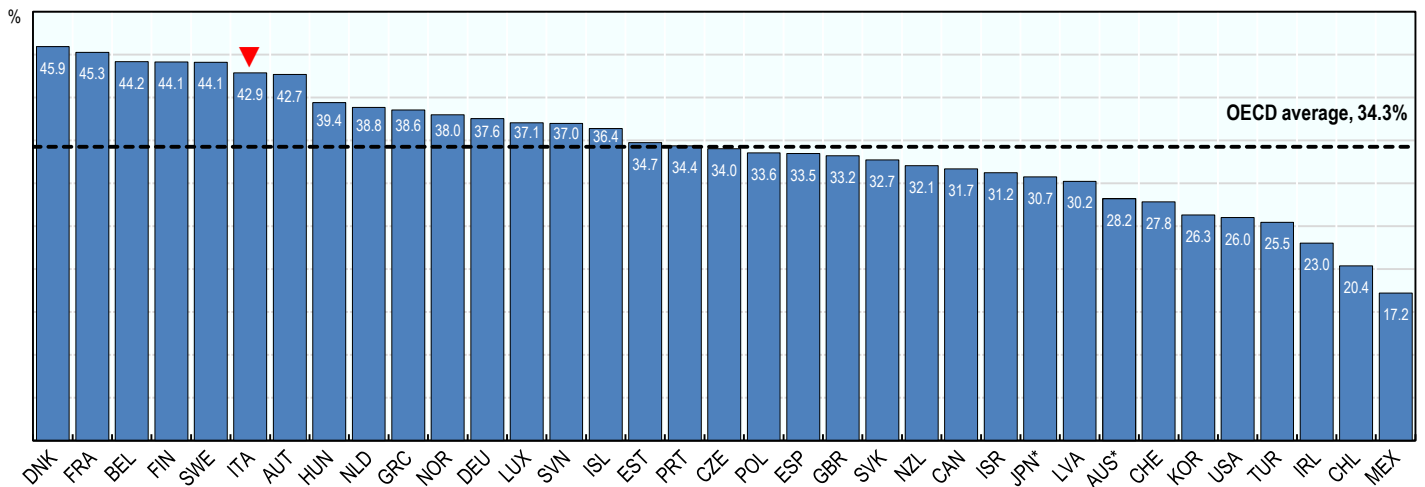
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Italy decreased by 0.4 percentage points, from 43.3% in 2015 to 42.9% 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 Italy in 2016 has increased from 40.6% in 2000 to 42.9% 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 Italy was 44.1% in 2013, with the lowest being 39.1% in 2005.



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

Italy ranked 6th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.\* In 2016, Italy had a tax-to-GDP ratio of 42.9% compared with the OECD average of 34.3%. In 2015, Italy was also ranked 6th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



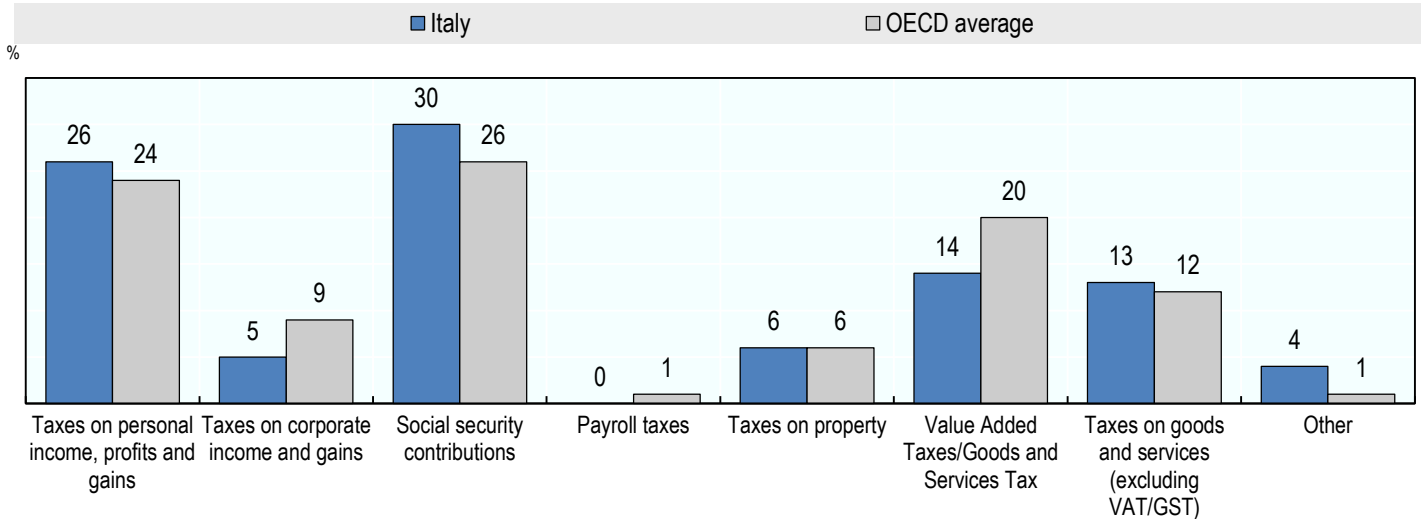
\* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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



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

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

### Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Italy			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains <sup>1</sup>	226 637	224 979	+ 1 658	32	32	-	17th	17th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	185 235	182 077	+ 3 158	26	26	-	15th	14th	- 1
<i>Corporate income and gains</i>	33 620	35 249	- 1 629	5	5	-	31st	30th	- 1
Social security contributions	214 410	209 694	+ 4 716	30	30	-	14th	14th	-
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	46 211	46 862	- 651	6	7	- 1	14th	14th	-
Taxes on goods and services	194 675	190 882	+ 3 793	27	27	-	27th	28th	+ 1
<i>of which VAT</i>	101 034	97 071	+ 3 963	14	14	-	30th	30th	-
Other	30 340	32 399	- 2 059	4	5	- 1	2nd	2nd	-
<b>TOTAL</b>	<b>712 273</b>	<b>704 816</b>	<b>+ 7 457</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 35th.

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

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