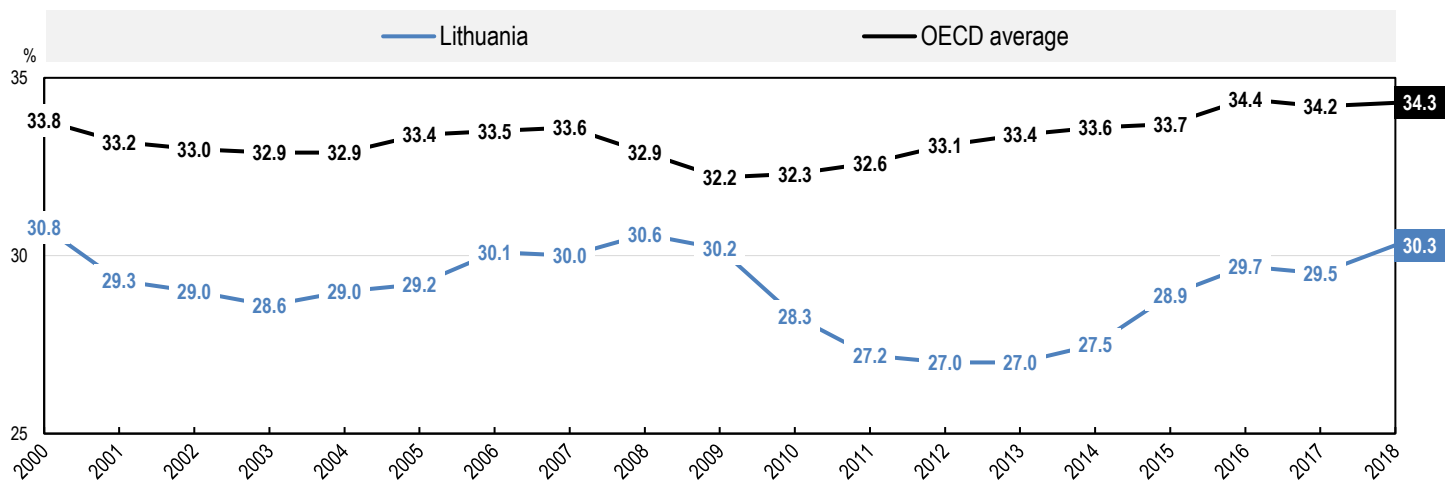


Revenue Statistics 2019 - Lithuania

Tax-to-GDP ratio

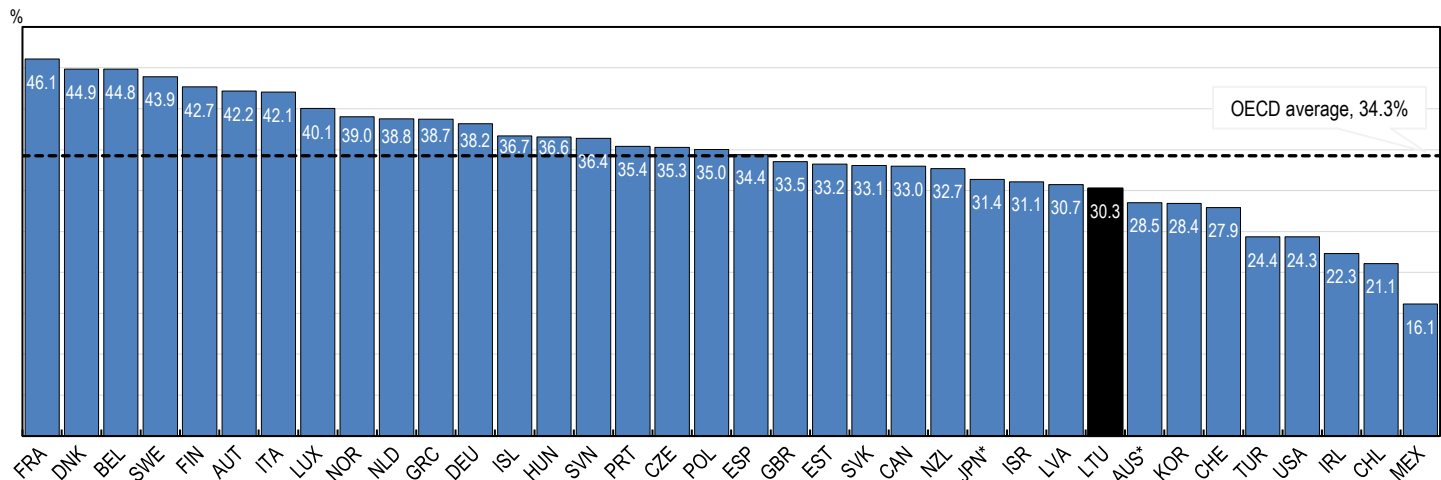
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Lithuania increased by 0.8 percentage points from 29.5% in 2017 to 30.3% in 2018. 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 Lithuania has decreased from 30.8% in 2000 to 30.3% 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 Lithuania was 30.8% in 2000, with the lowest being 27.0% in 2012 and 2013.



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

Lithuania ranked 28th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Lithuania had a tax-to-GDP ratio of 30.3% compared with the OECD average of 34.3%. In 2017, Lithuania was also ranked 28th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



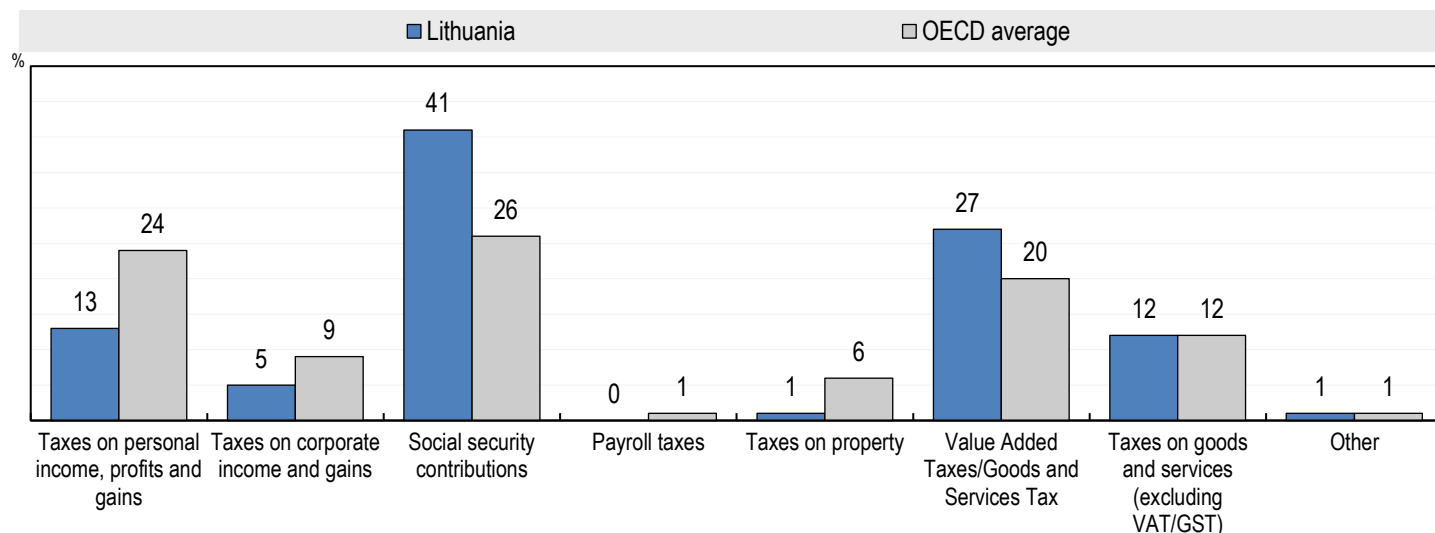
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Lithuania			Position in OECD ²		
	Euro, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	2 257	2 173	+ 84	18	19	- 1	36th	35th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	1 626	1 546	+ 80	13	13	-	33rd	32nd	- 1
<i>Corporate income and gains</i>	631	627	+ 4	5	5	-	31st	28th	- 3
Social security contributions	5 169	4 708	+ 461	41	41	-	3rd	3rd	-
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	129	127	+ 2	1	1	-	35th	35th	-
Taxes on goods and services	4 801	4 430	+ 371	39	38	+ 1	9th	10th	+ 1
<i>of which VAT</i>	3 310	3 024	+ 286	27	26	+ 1	4th	4th	-
Other	101	95	+ 6	1	1	-	11th	10th	- 1
TOTAL	12 458	11 534	+ 924	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>

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