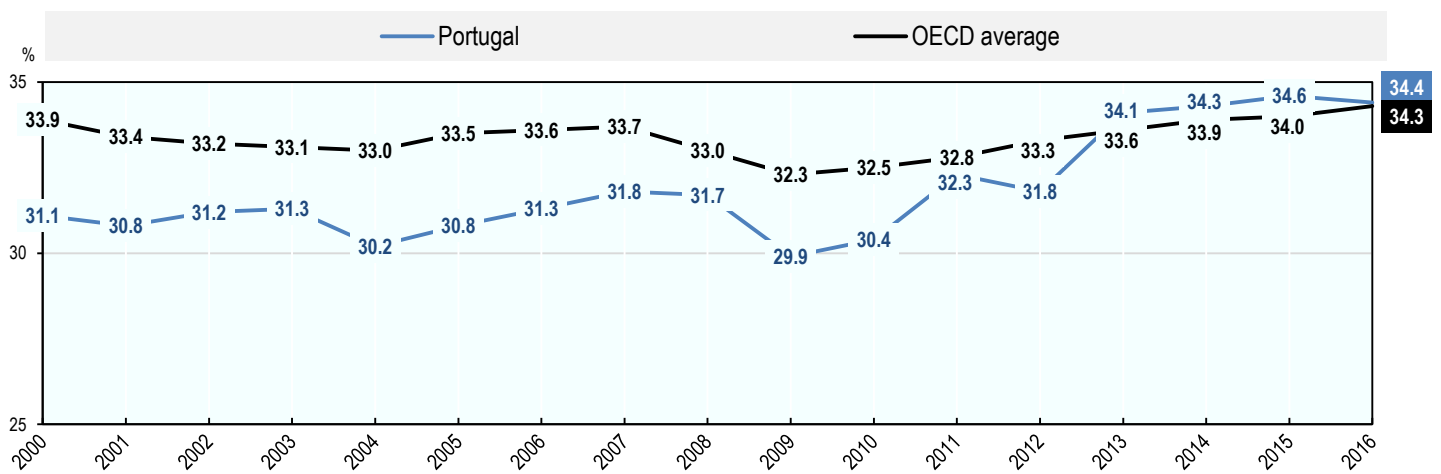


# Revenue Statistics 2017 - Portugal

## Tax-to-GDP ratio

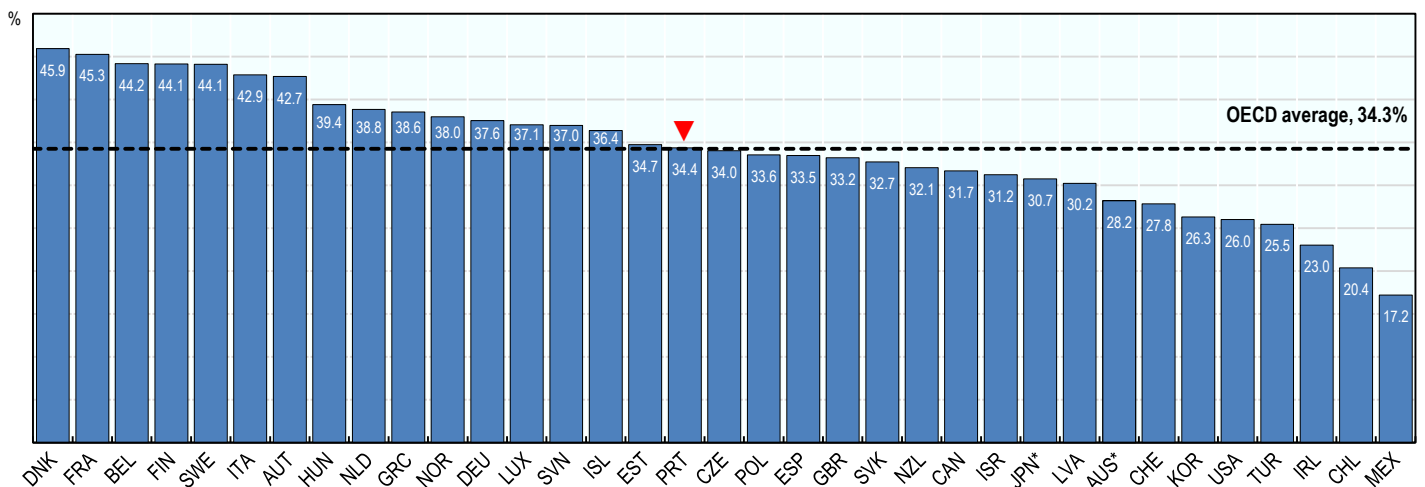
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Portugal decreased by 0.2 percentage points, from 34.6% in 2015 to 34.4% 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 Portugal in 2016 has increased from 31.1% in 2000 to 34.4% 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 Portugal was 34.6% in 2015, with the lowest being 29.9% in 2009.



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

Portugal ranked 17th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.\* In 2016, Portugal had a tax-to-GDP ratio of 34.4% compared with the OECD average of 34.3%. In 2015, Portugal was ranked 16th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



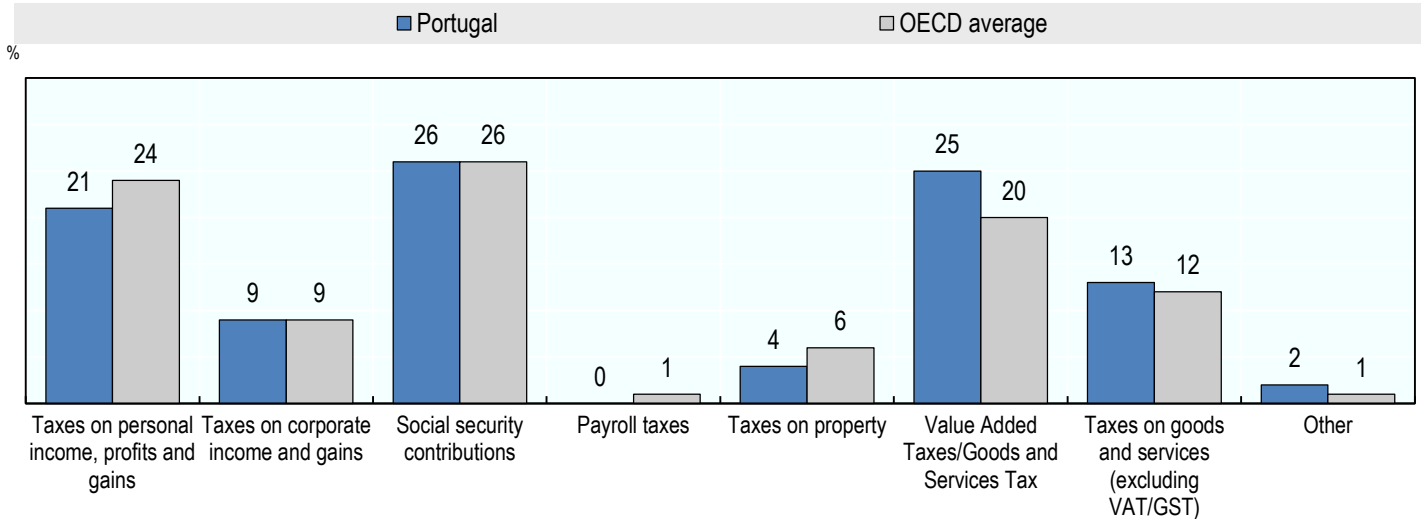
\* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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



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

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

### Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Portugal			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>	18 742	18 253	+ 489	30	31	- 1	22nd	20th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	13 128	13 356	- 228	21	23	- 2	19th	18th	- 1
<i>Corporate income and gains</i>	5 614	4 897	+ 717	9	8	+ 1	15th	17th	+ 2
Social security contributions	16 202	15 576	+ 626	26	26	-	22nd	21st	- 1
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	2 301	2 128	+ 174	4	4	-	23rd	23rd	-
Taxes on goods and services	23 818	22 550	+ 1 268	38	38	-	9th	11th	+ 2
<i>of which VAT</i>	15 368	14 682	+ 686	25	25	-	7th	7th	-
Other	970	782	+ 188	2	1	+ 1	5th	7th	+ 2
<b>TOTAL</b>	<b>62 033</b>	<b>59 289</b>	<b>+ 2 744</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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