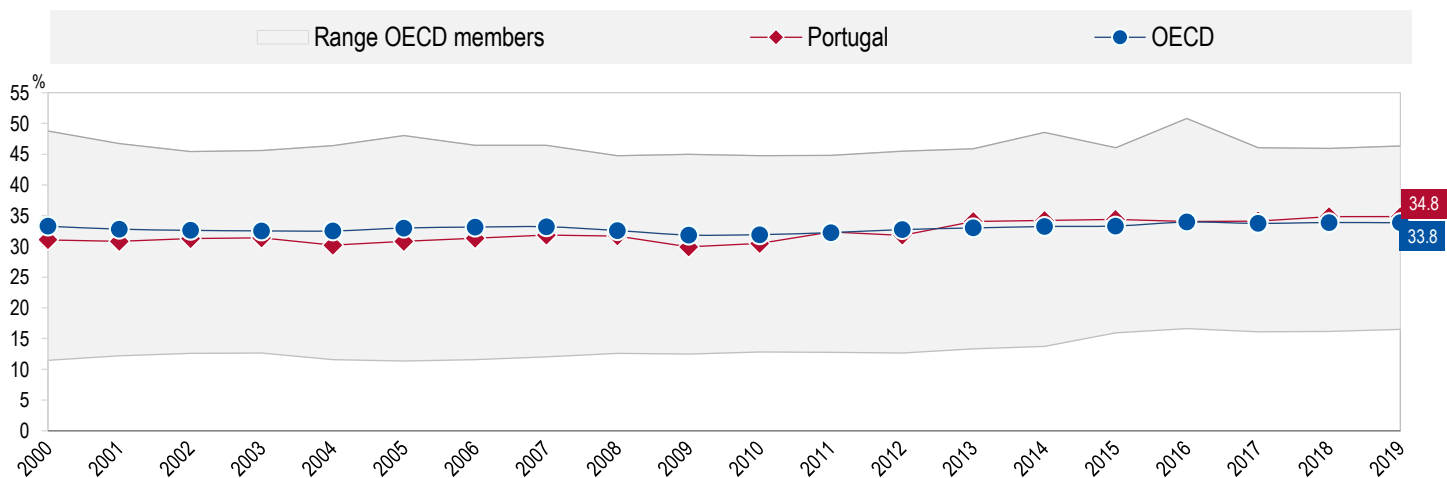


Revenue Statistics 2020 - Portugal

Tax-to-GDP ratio

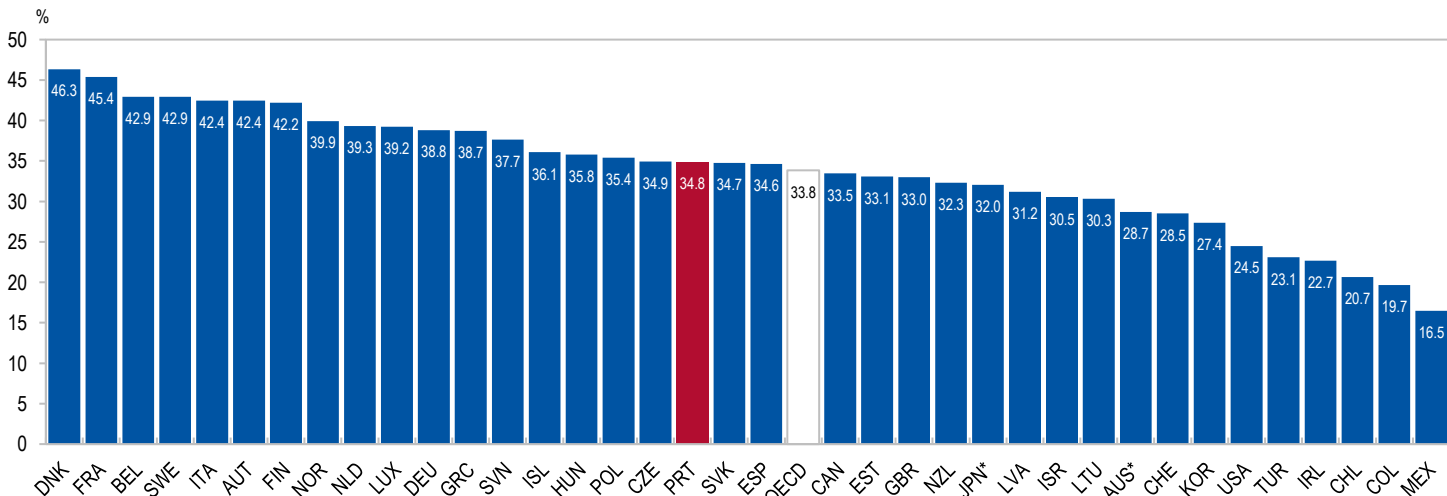
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Portugal did not change between 2018 and 2019, remaining at 34.8%. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. Since the year 2000, the tax-to-GDP ratio in Portugal has increased from 31.1% to 34.8%. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Portugal was 34.8% in 2018 and 2019, with the lowest being 29.9% in 2009.



Tax-to-GDP ratio compared to the OECD, 2019

Portugal ranked 18th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Portugal had a tax-to-GDP ratio of 34.8% compared with the OECD average of 33.8%. In 2018, Portugal was also ranked 18th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



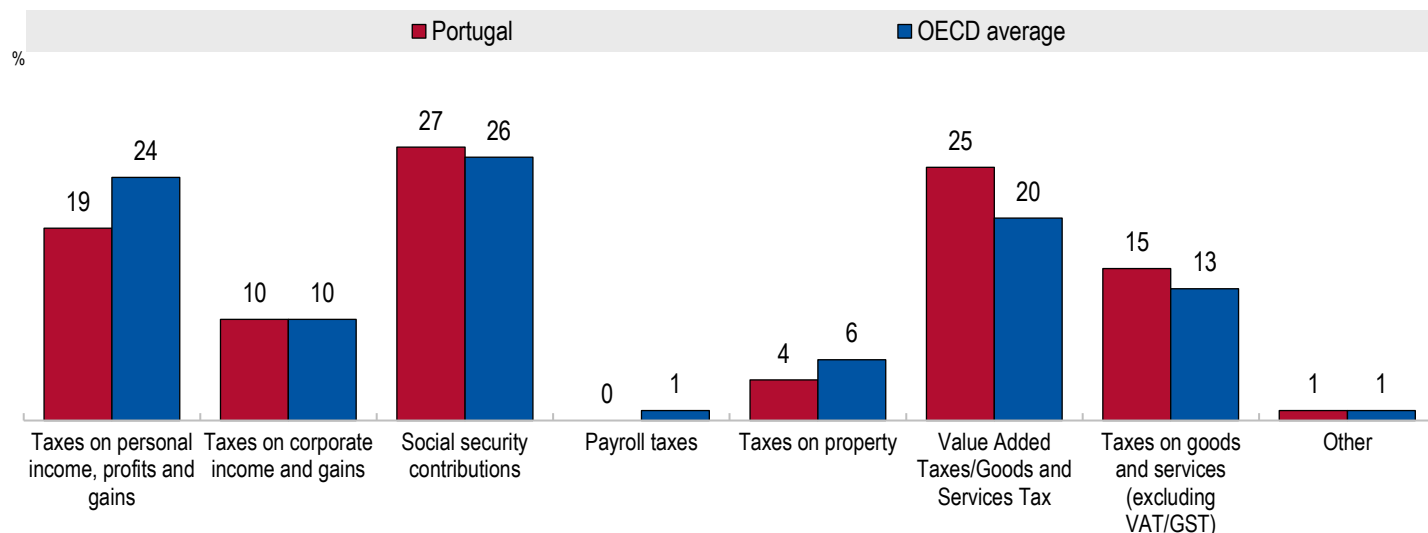
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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

Tax structure

	Tax Revenues in national currency			Tax structure in Portugal			Position in OECD ²		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	18 879	20 119	+ 1 239	28	28	-	26th	26th	-
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	12 608	13 317	+ 709	19	19	-	23rd	25th	- 2
<i>Corporate income and gains</i>	6 271	6 802	+ 530	9	10	+ 1	16th	17th	- 1
Social security contributions	17 969	19 141	+ 1 172	27	27	-	20th	21st	- 1
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	2 656	2 862	+ 206	4	4	-	23rd	23rd	-
Taxes on goods and services	26 793	28 336	+ 1 543	40	40	-	7th	7th	-
<i>of which VAT</i>	16 809	17 865	+ 1 056	25	25	-	7th	8th	- 1
Other	749	904	+ 156	1	1	-	9th	7th	+ 2
TOTAL	66 859	71 139	+ 4 280	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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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