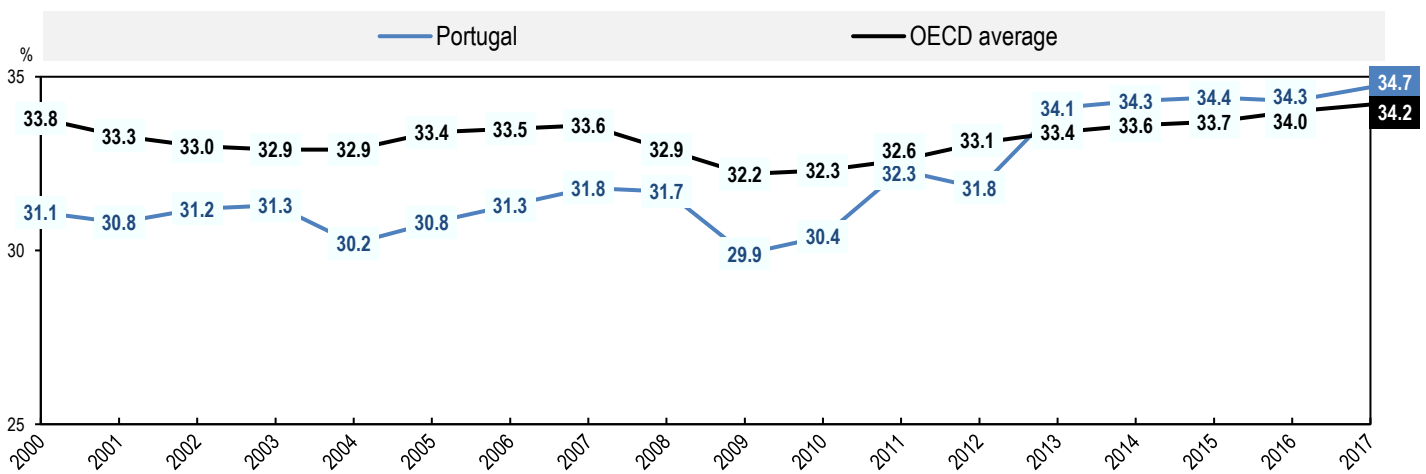


Revenue Statistics 2018 - Portugal

Tax-to-GDP ratio

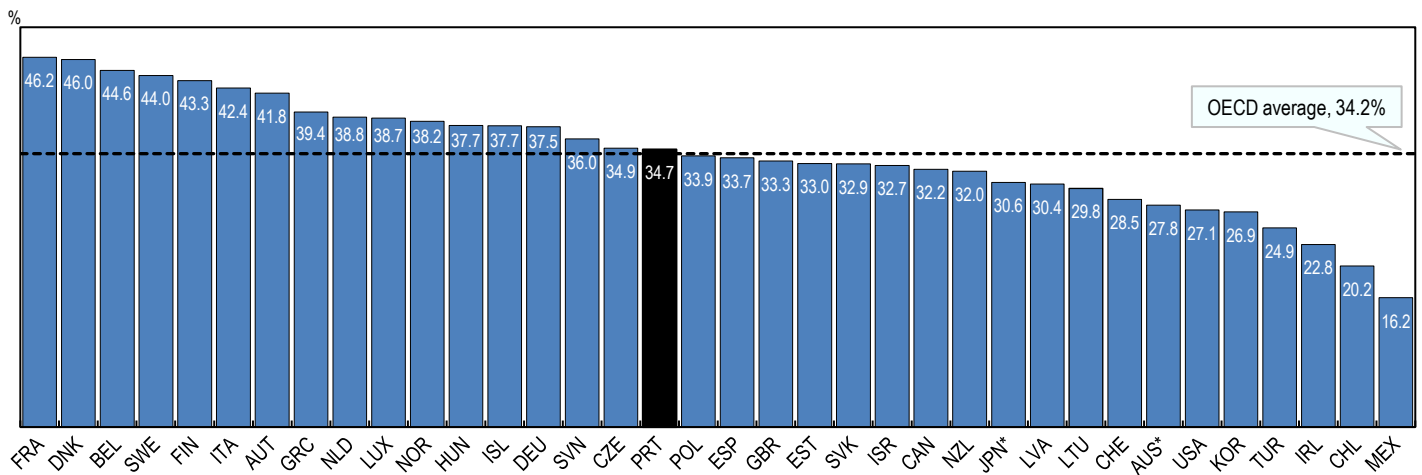
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Portugal increased by 0.4 percentage points, from 34.3% in 2016 to 34.7% 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 Portugal has increased from 31.1% in 2000 to 34.7% in 2017. 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 Portugal was 34.7% in 2017, with the lowest being 29.9% in 2009.



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

Portugal ranked 17th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Portugal had a tax-to-GDP ratio of 34.7% compared with the OECD average of 34.2%. In 2016, Portugal was ranked 16th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



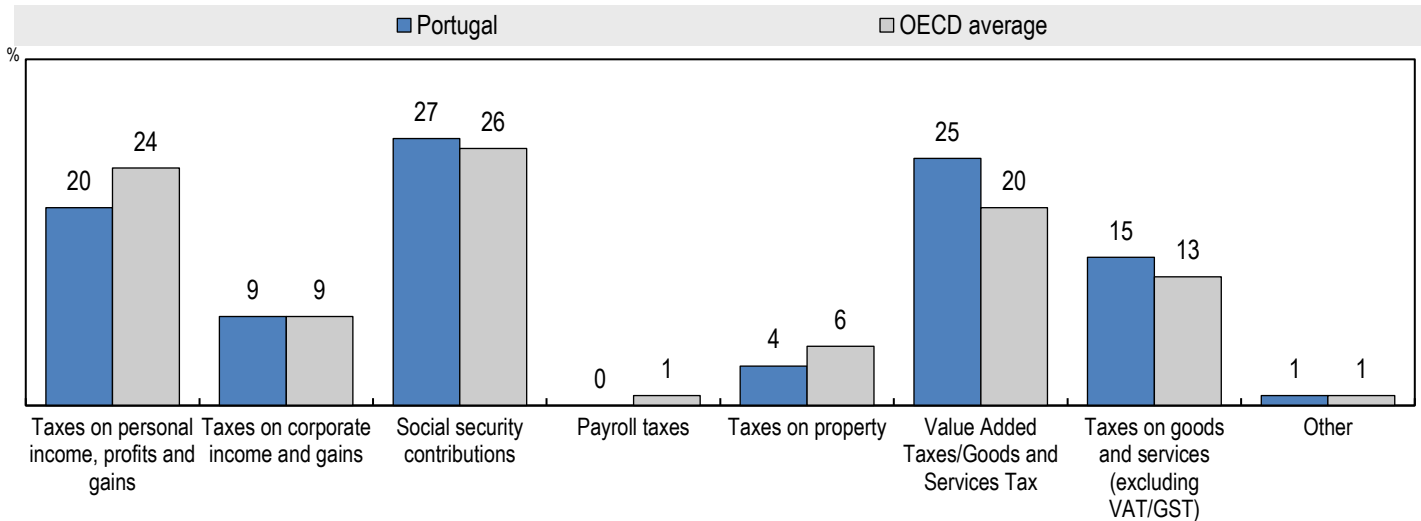
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 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			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	18 303	18 762	- 459	29	30	- 1	22nd	21st	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	12 629	13 149	- 520	20	21	- 1	21st	19th	- 2
<i>Corporate income and gains</i>	5 674	5 614	+ 61	9	9	-	15th	15th	-
Social security contributions	16 929	16 182	+ 747	27	26	+ 1	22nd	23rd	+ 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	2 355	2 303	+ 52	4	4	-	23rd	23rd	-
Taxes on goods and services	25 192	23 845	+ 1 347	40	38	+ 2	7th	11th	+ 4
<i>of which VAT</i>	15 770	15 368	+ 402	25	25	-	6th	8th	+ 2
Other	889	846	+ 43	1	1	-	5th	7th	+ 2
TOTAL	63 668	61 938	+ 1 729	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 2018 <http://oe.cd/revenue-statistics>

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