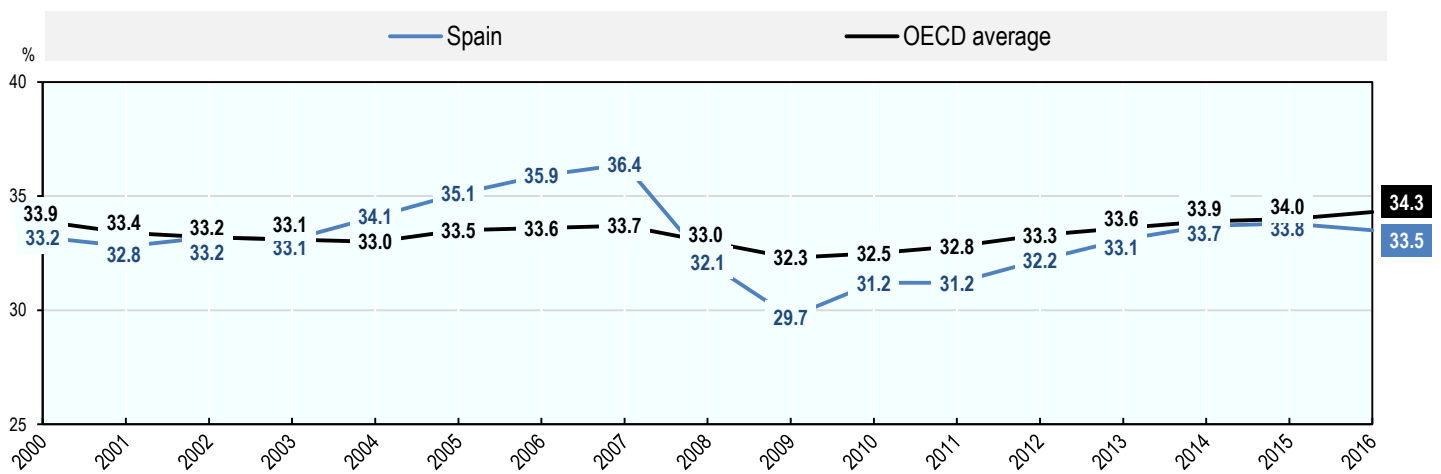


Revenue Statistics 2017 - Spain

Tax-to-GDP ratio

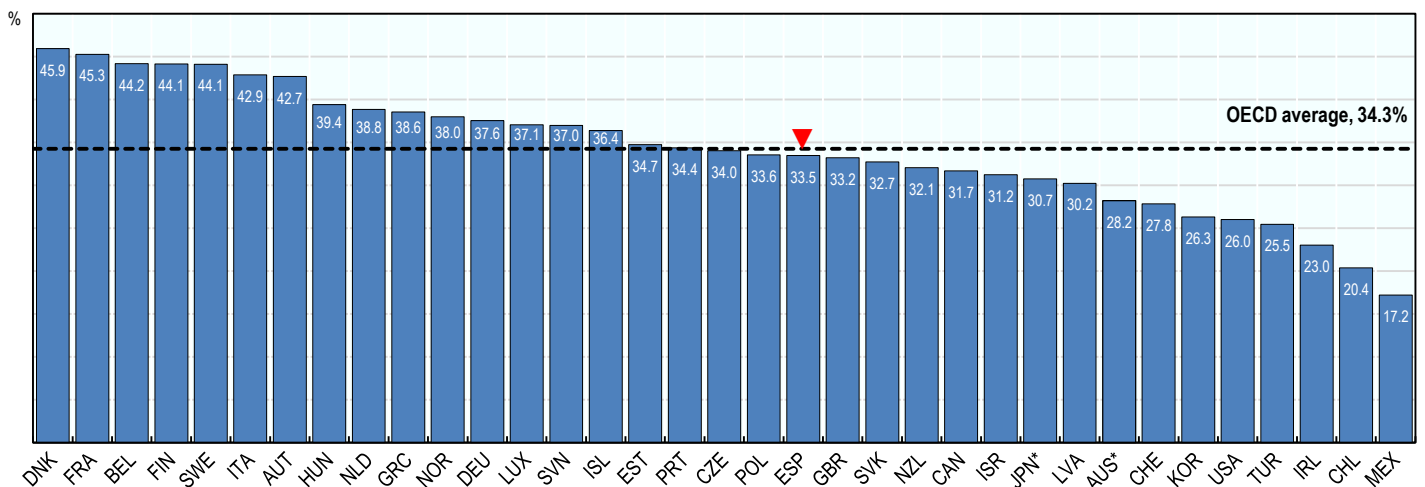
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain decreased by 0.3 percentage points, from 33.8% in 2015 to 33.5% 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 Spain in 2016 has increased from 32.2% in 2000 to 33.5% 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 Spain was 36.4% in 2007, with the lowest being 29.7% in 2009.



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

Spain ranked 20th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Spain had a tax-to-GDP ratio of 33.5% compared with the OECD average of 34.3%. In 2015, Spain was ranked 18th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



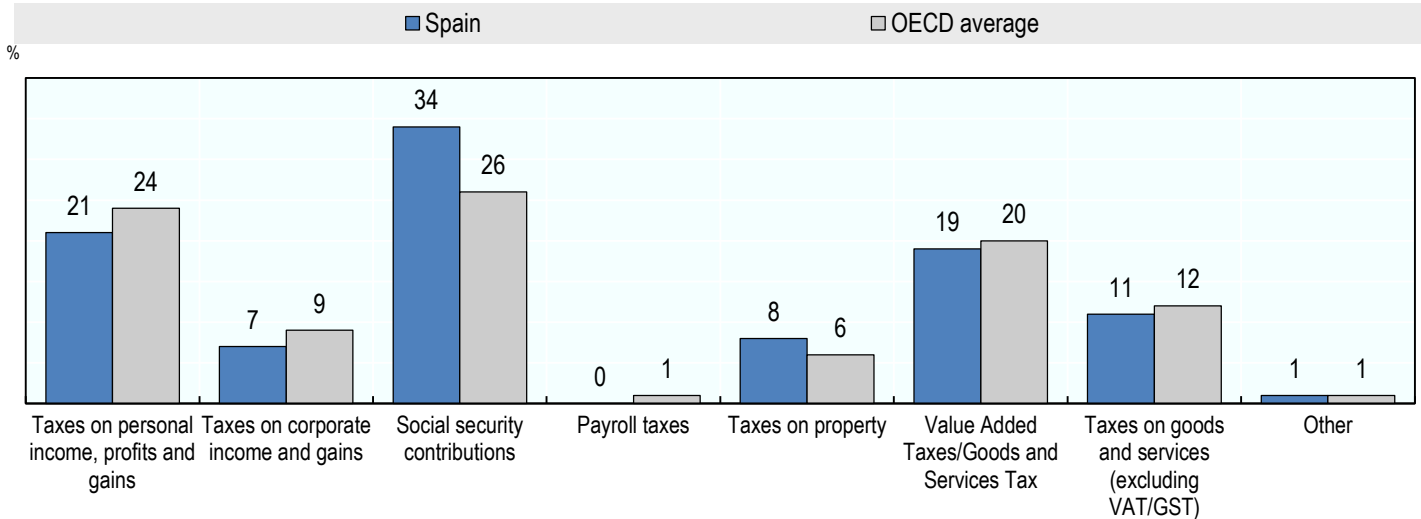
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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



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

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

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Spain			Position in OECD ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	102 937	100 000	+ 2 937	28	29	- 1	24th	24th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	77 348	78 432	- 1 085	21	22	- 1	18th	19th	+ 1
<i>Corporate income and gains</i>	25 589	21 567	+ 4 022	7	6	+ 1	20th	23rd	+ 3
Social security contributions	122 893	120 662	+ 2 231	34	34	-	9th	9th	-
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	28 038	26 034	+ 2 003	8	7	+ 1	12th	13th	+ 1
Taxes on goods and services	107 878	101 449	+ 6 429	30	29	+ 1	21st	22nd	+ 1
<i>of which VAT</i>	69 043	64 116	+ 4 927	19	18	+ 1	22nd	24th	+ 2
Other	1 929	1 702	+ 227	1	-	+ 1	16th	18th	+ 2
TOTAL	363 674	349 846	+ 13 828	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 35th.

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

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