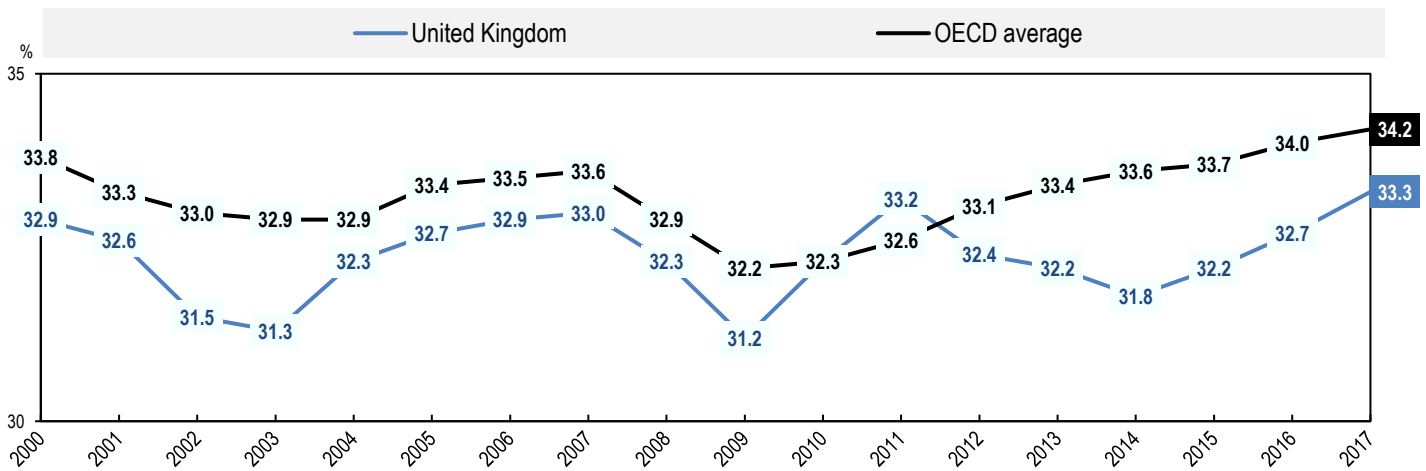


Revenue Statistics 2018 - the United Kingdom

Tax-to-GDP ratio

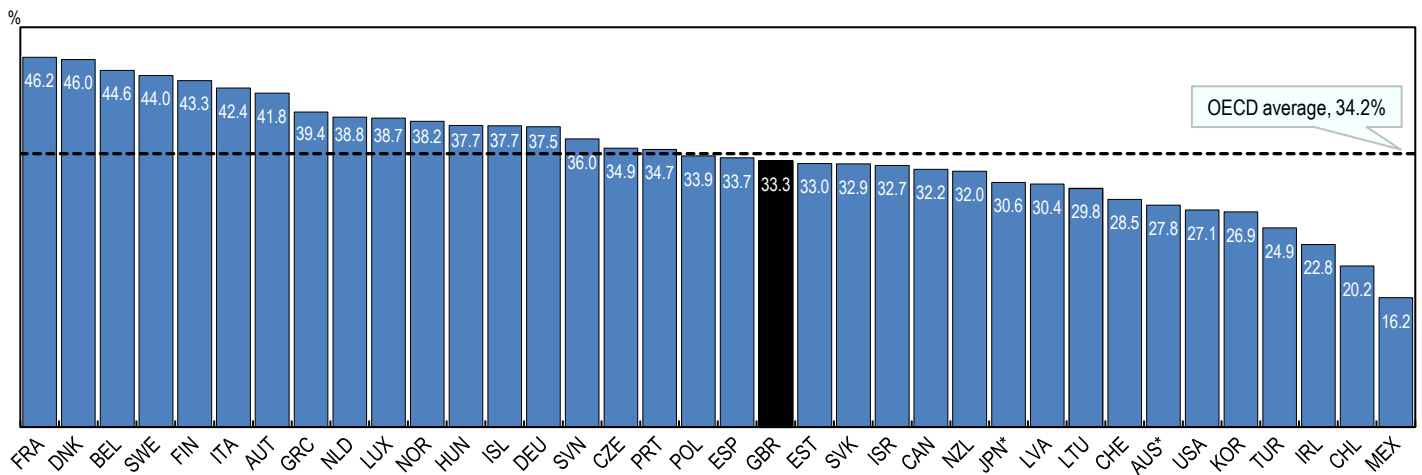
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United Kingdom increased by 0.6 percentage points, from 32.7% in 2016 to 33.3% 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 the United Kingdom has increased from 32.9% in 2000 to 33.3% 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 the United Kingdom was 33.3% in 2017, with the lowest being 31.2% in 2009.



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

The United Kingdom ranked 20th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, the United Kingdom had a tax-to-GDP ratio of 33.3% compared with the OECD average of 34.2%. In 2016, the United Kingdom was ranked 21st out of the 36 OECD countries in terms of the tax-to-GDP ratio.



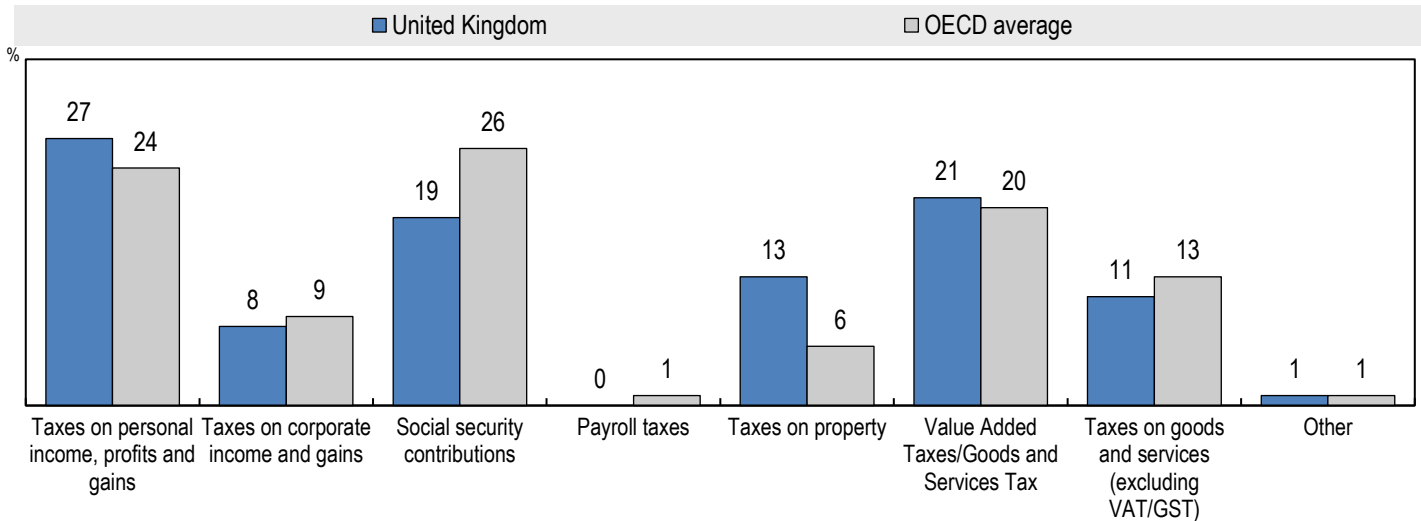
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 the United Kingdom compared with the OECD average is shown in the figure below.



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in the United Kingdom			Position in OECD ²		
	Pound Sterling, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	230 088	214 841	+ 15 247	36	35	+ 1	12th	15th	+ 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	176 642	168 873	+ 7 769	27	28	- 1	12th	13th	+ 1
<i>Corporate income and gains</i>	53 446	45 968	+ 7 478	8	8	-	17th	17th	-
Social security contributions	121 898	114 067	+ 7 831	19	19	-	27th	27th	-
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	81 351	76 565	+ 4 786	13	13	-	2nd	1st	- 1
Taxes on goods and services	208 050	201 077	+ 6 973	32	33	- 1	18th	16th	- 2
<i>of which VAT</i>	133 856	129 443	+ 4 413	21	21	-	16th	16th	-
Other	3 318	3 077	+ 241	1	1	-	18th	19th	+ 1
TOTAL	644 705	609 627	+ 35 078	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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