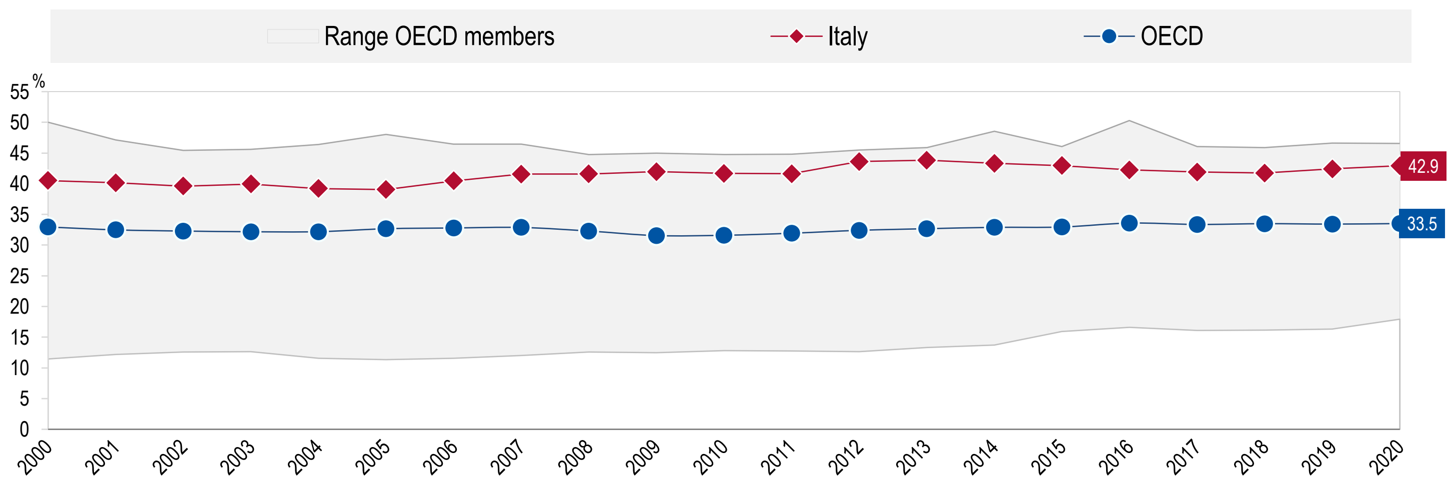
Revenue Statistics 2021 - Italy

Tax-to-GDP ratio

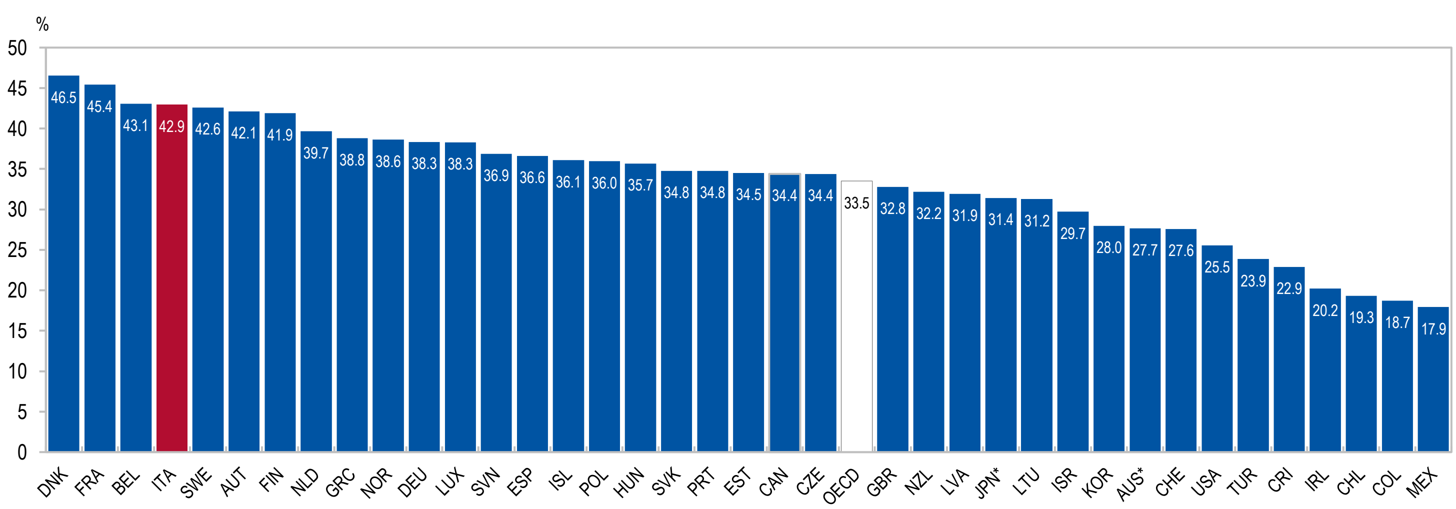
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Italy increased by 0.5 percentage points from 42.4% in 2019 to 42.9% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Italy has increased from 40.5% in 2000 to 42.9% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Italy was 43.8% in 2013, with the lowest being 39.0% in 2005.



Tax-to-GDP ratio compared to the OECD, 2020

Italy ranked 4th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Italy had a tax-to-GDP ratio of 42.9% compared with the OECD average of 33.5%. In 2019, Italy was ranked 6th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

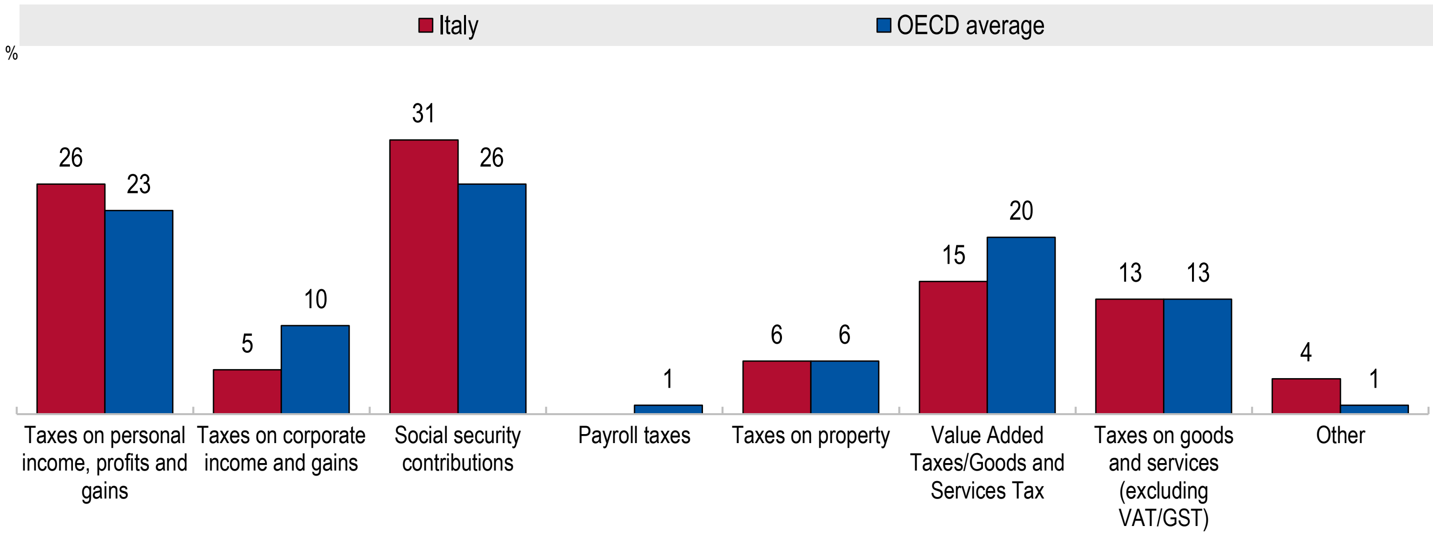
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2019

The structure of tax receipts in Italy compared with the OECD average is shown in the figure below.



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

» Higher revenues from taxes on personal income, profits & gains and social security contributions.

» Equal to the OECD average from property taxes and goods & services taxes (excluding VAT/GST).

» A lower proportion of revenues from taxes on corporate income & gains and value-added taxes.

» No revenues from payroll taxes.

Tax structure

	Tax Revenues in national currency			Tax structure in Italy			Position in OECD²		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains¹	229	240	+ 10	31	32	+ 1	22nd	21st	+ 1
of which									
Personal income, profits and gains	190	196	+ 6	26	26	-	14th	15th	- 1
Corporate income and gains	33	35	+ 2	4	5	+ 1	36th	36th	-
Social security contributions	230	237	+ 8	31	31	-	15th	16th	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	44	43	- 1	6	6	-	15th	17th	- 2
Taxes on goods and services	212	215	+ 3	29	28	- 1	26th	26th	-
of which VAT	109	112	+ 2	15	15	-	32nd	33rd	- 1
Other	26	27	-	4	4	-	2nd	2nd	-
TOTAL	**739**	**760**	**+ 20**	**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 38th.

Source: OECD Revenue Statistics 2021 http://oe.cd/revenue-statistics

Contacts

David Bradbury
Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

Michelle Harding
Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org

Nicolas Miranda
Centre for Tax Policy and Administration
Statistician, Tax Data & Statistical Analysis Unit
Nicolas.Miranda@oecd.org