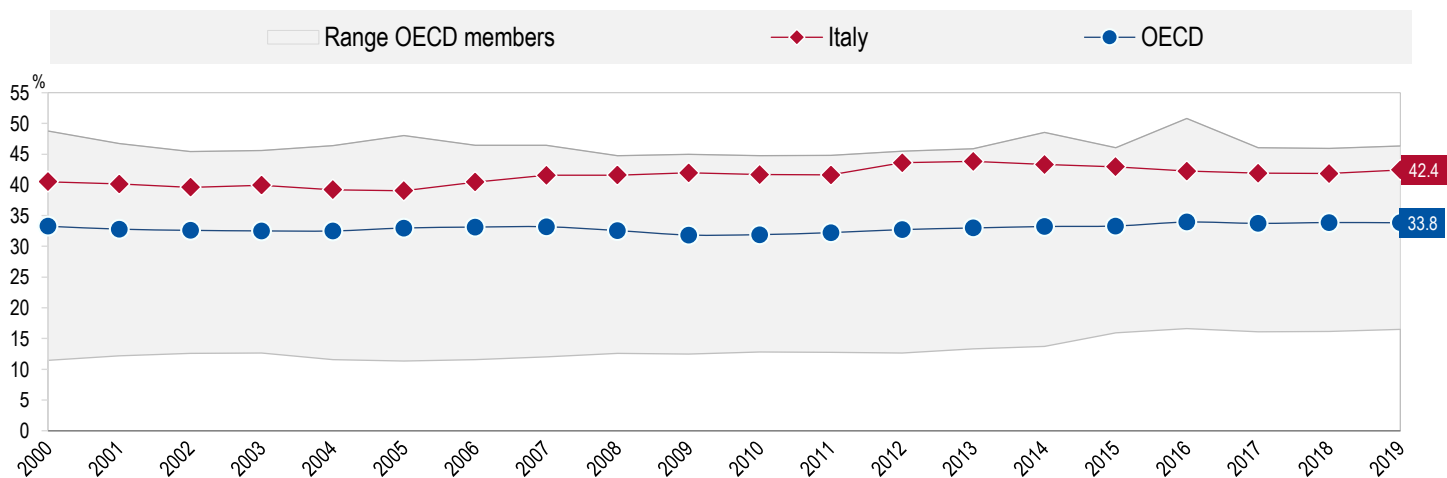


Revenue Statistics 2020 - Italy

Tax-to-GDP ratio

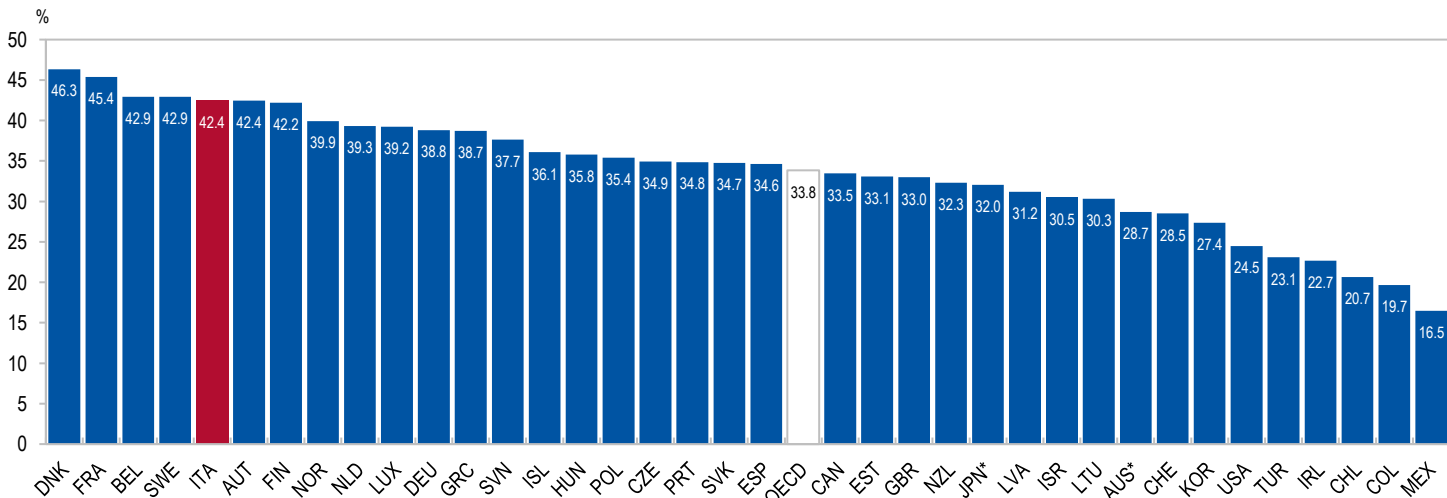
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Italy increased by 0.6 percentage points from 41.9% in 2018 to 42.4% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Italy has increased from 40.5% in 2000 to 42.4% in 2019. 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 Italy was 43.8% in 2013, with the lowest being 39.0% in 2005.



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

Italy ranked 5th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Italy had a tax-to-GDP ratio of 42.4% compared with the OECD average of 33.8%. In 2018, Italy was ranked 7th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



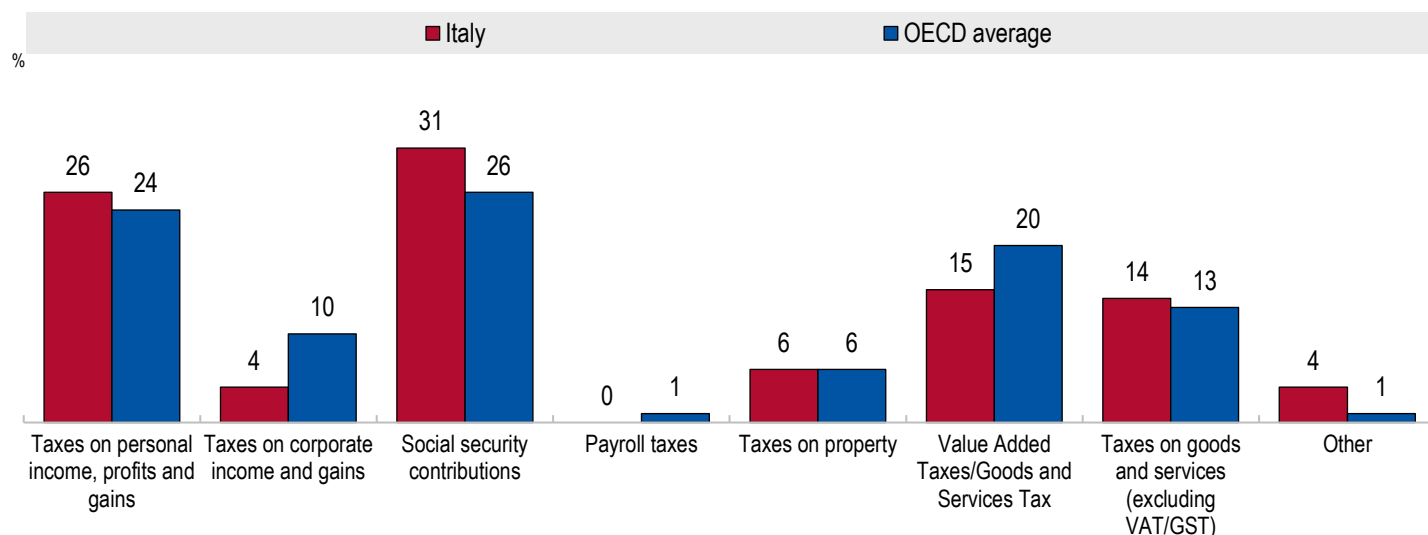
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 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; social security contributions; and goods & services taxes (excluding VAT/GST).
- » Equal to the OECD average from property taxes.
- » 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 OECD ²		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	230 819	228 901	- 1 918	32	31	- 1	21st	22nd	- 1
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	187 143	189 298	+ 2 154	26	26	-	15th	14th	+ 1
<i>Corporate income and gains</i>	36 103	32 937	- 3 166	5	4	- 1	35th	34th	+ 1
Social security contributions	220 624	229 607	+ 8 983	30	31	+ 1	15th	14th	+ 1
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	44 237	44 933	+ 696	6	6	-	15th	15th	-
Taxes on goods and services	209 911	212 129	+ 2 218	29	29	-	25th	25th	-
<i>of which VAT</i>	107 576	109 333	+ 1 757	15	15	-	32nd	32nd	-
Other	24 544	26 244	+ 1 700	3	4	+ 1	2nd	2nd	-
TOTAL	727 840	739 519	+ 11 679	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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