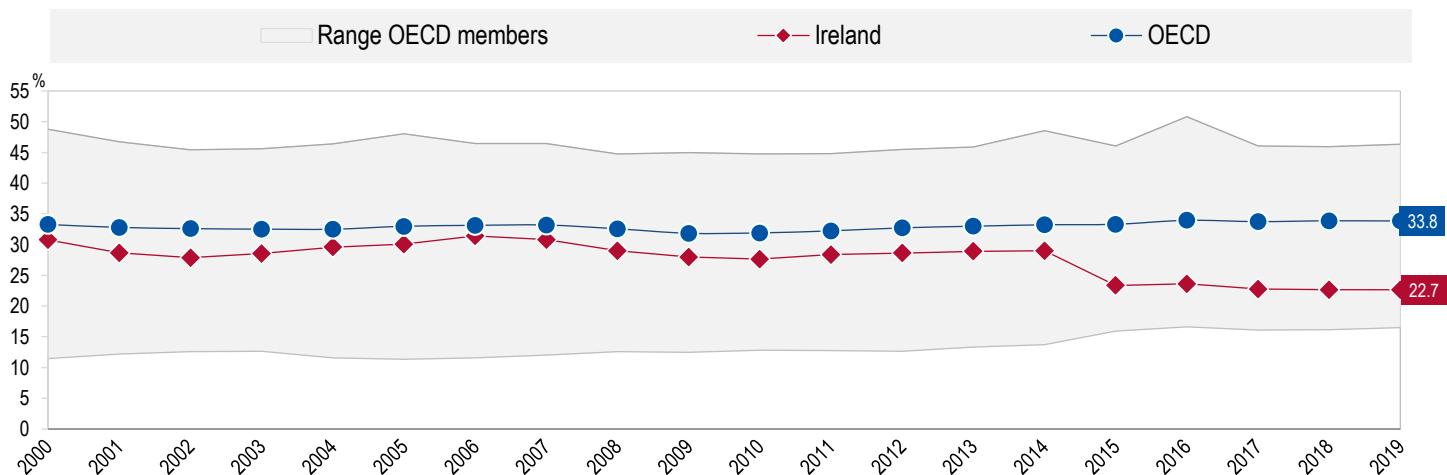


Revenue Statistics 2020 - Ireland

Tax-to-GDP ratio

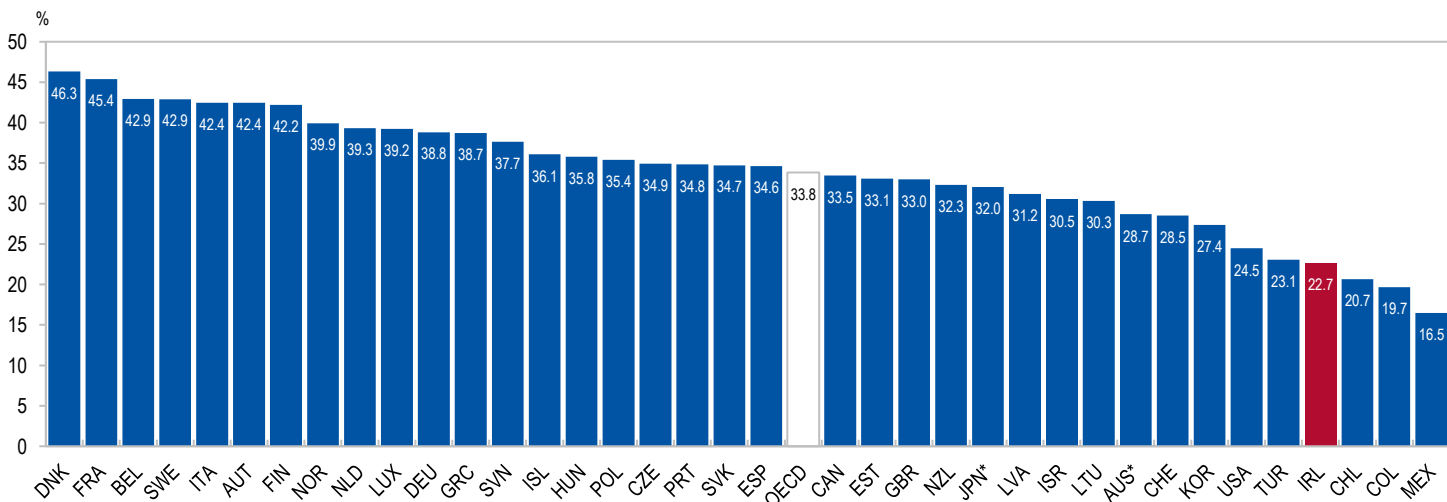
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Ireland did not change between 2018 and 2019, remaining at 22.7%. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. Since the year 2000, the tax-to-GDP ratio in Ireland¹ has decreased from 30.8% to 22.7%. 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 Ireland was 31.4% in 2006, with the lowest being 22.7% in 2018 and 2019.



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

Ireland ranked 34th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Ireland had a tax-to-GDP ratio of 22.7% compared with the OECD average of 33.8%. In 2018, Ireland was also ranked 34th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



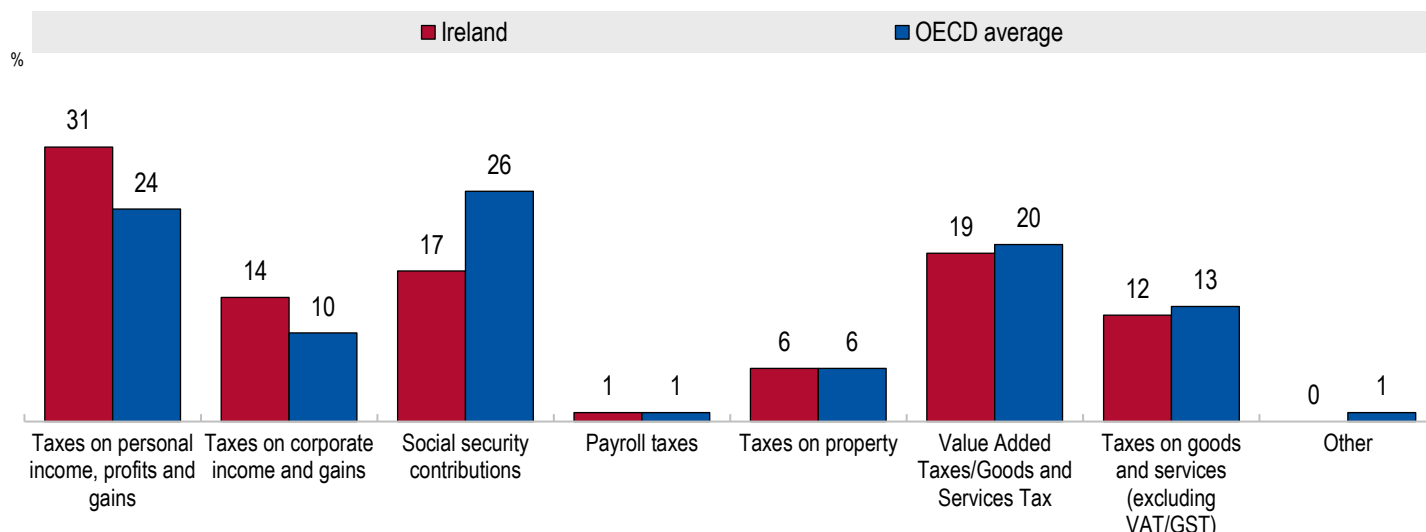
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

¹ Between 2014 and 2015, Ireland experienced unusually high GDP growth, driven by transfers of intangible assets (including licences and patents) into the Irish jurisdiction by a number of multinational enterprises. Although the nominal amount of tax revenues increased during this period, the exceptionally high GDP growth caused the tax to GDP ratio in Ireland to fall sharply between 2014 and 2015. For more information, see page 28 of Revenue Statistics 2016.

Tax structures

Tax structure compared to the OECD average, 2018

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



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

- » Higher revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » Equal to the OECD average from payroll taxes and property taxes.
- » A lower proportion of revenues from social security contributions; value-added taxes; and goods & services taxes (excluding VAT/GST).

Tax structure

	Tax Revenues in national currency			Tax structure in Ireland			Position in OECD ²		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	29 601	33 291	+ 3 690	44	45	+ 1	9th	7th	+ 2
<i>of which</i>	-	-		-	-		0	0	
<i>Personal income, profits and gains</i>	21 399	22 889	+ 1 490	32	31	- 1	7th	7th	-
<i>Corporate income and gains</i>	8 198	10 402	+ 2 204	12	14	+ 2	9th	9th	-
Social security contributions	11 661	12 707	+ 1 045	17	17	-	28th	28th	-
Payroll taxes	431	565	+ 134	1	1	-	12th	11th	+ 1
Taxes on property	3 852	4 278	+ 426	6	6	-	17th	17th	-
Taxes on goods and services	22 076	22 617	+ 541	33	31	- 2	19th	21st	- 2
<i>of which VAT</i>	13 060	14 175	+ 1 115	19	19	-	23rd	23rd	-
Other	343	335	- 8	1	-	- 1	18th	20th	- 2
TOTAL	67 630	73 468	+ 5 838	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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