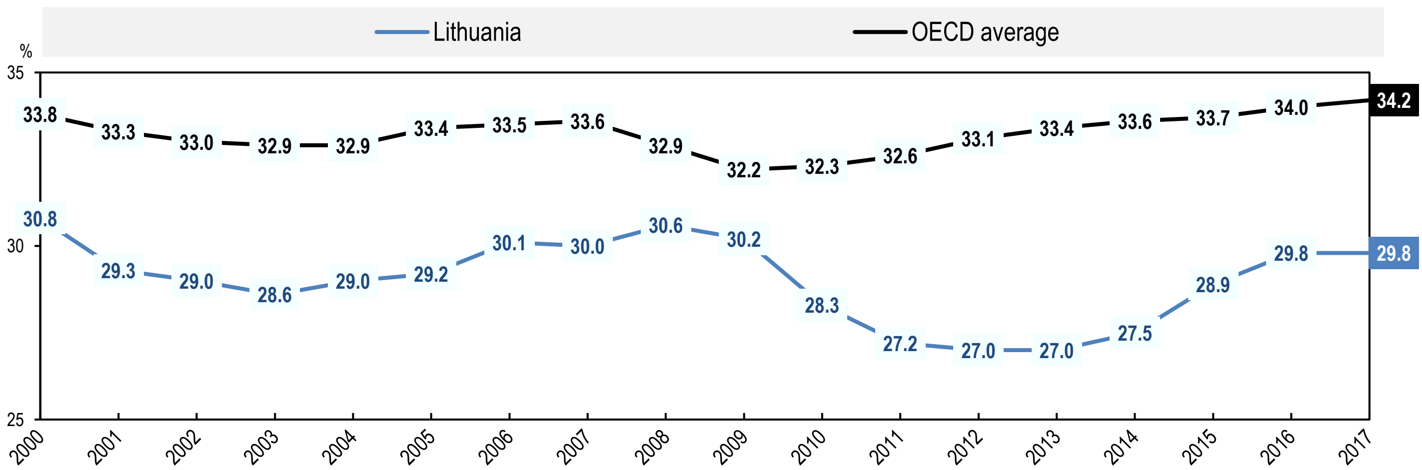
Revenue Statistics 2018 - Lithuania

Tax-to-GDP ratio

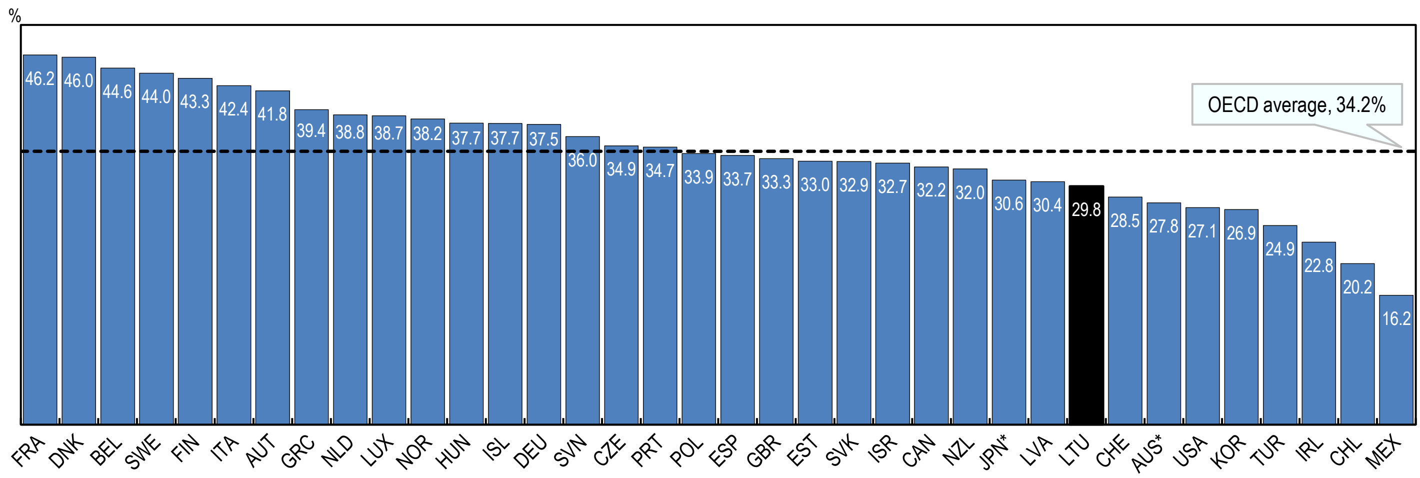
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Lithuania did not change between 2016 and 2017. The tax-to-GDP ratio remained at 29.8%. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2%. Since the year 2000, the tax-to-GDP ratio in Lithuania has decreased from 30.8% to 29.8%. 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 Lithuania was 30.8% in 2000, with the lowest being 27.0% in 2012 and 2013.



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

Lithuania ranked 28th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Lithuania had a tax-to-GDP ratio of 29.8% compared with the OECD average of 34.2%. In 2016, Lithuania was also ranked 28th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



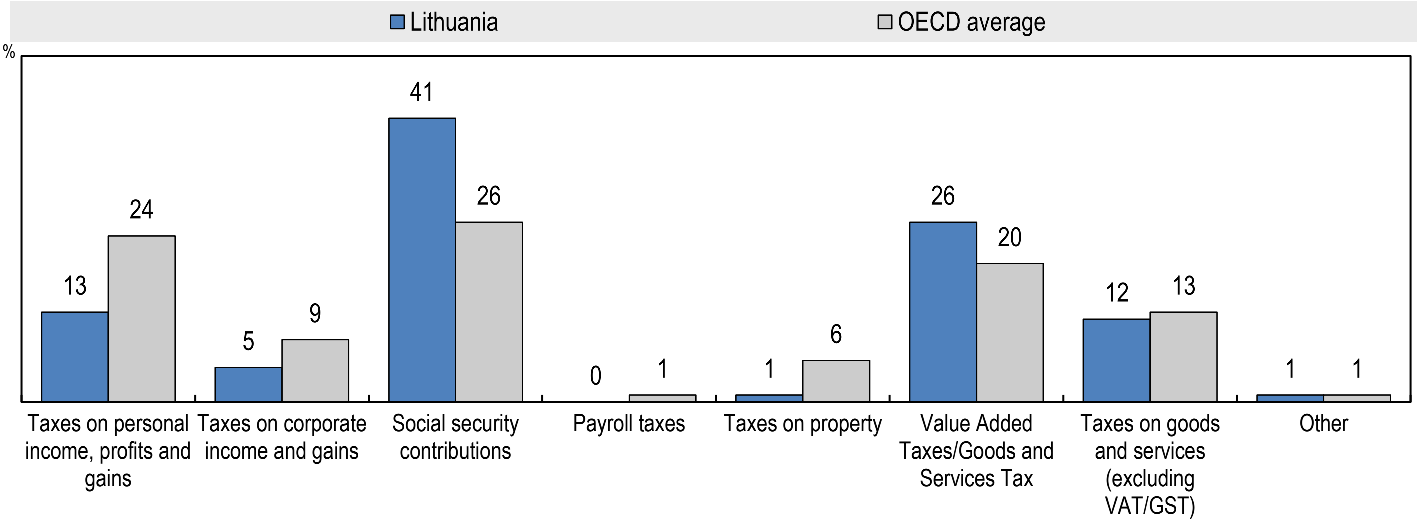
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Lithuania			Position in OECD[2]		
	Euro, millions			%					
	2016	**2015**	**Δ**	**2016**	**2015**	**Δ**	**2016**	**2015**	**Δ**
Taxes on income, profits and capital gains[1]	2 175	2 013	+ 162	19	19	-	35th	34th	- 1
of which									
Personal income, profits and gains	1 548	1 440	+ 108	13	13	-	32nd	33rd	+ 1
Corporate income and gains	628	574	+ 54	5	5	-	29th	29th	-
Social security contributions	4 699	4 320	+ 379	41	40	+ 1	3rd	3rd	-
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	127	126	+ 1	1	1	-	35th	35th	-
Taxes on goods and services	4 434	4 249	+ 186	38	39	- 1	10th	7th	- 3
of which VAT	3 026	2 888	+ 138	26	27	- 1	5th	4th	- 1
Other	96	99	- 3	1	1	-	10th	9th	- 1
TOTAL	11 532	10 808	+ 725	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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