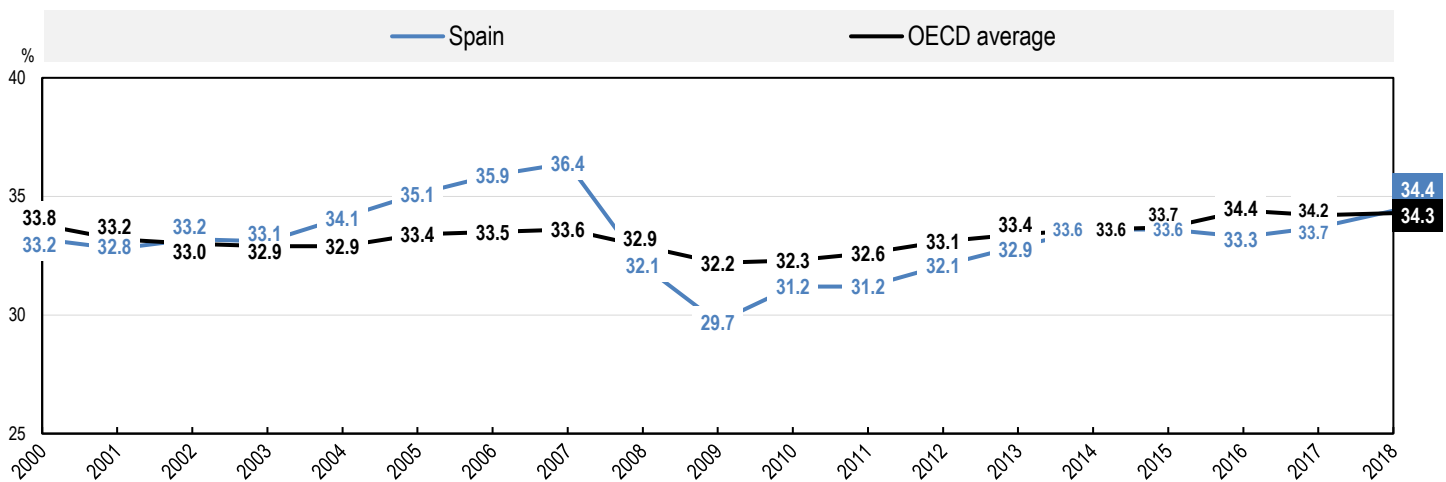


Revenue Statistics 2019 - Spain

Tax-to-GDP ratio

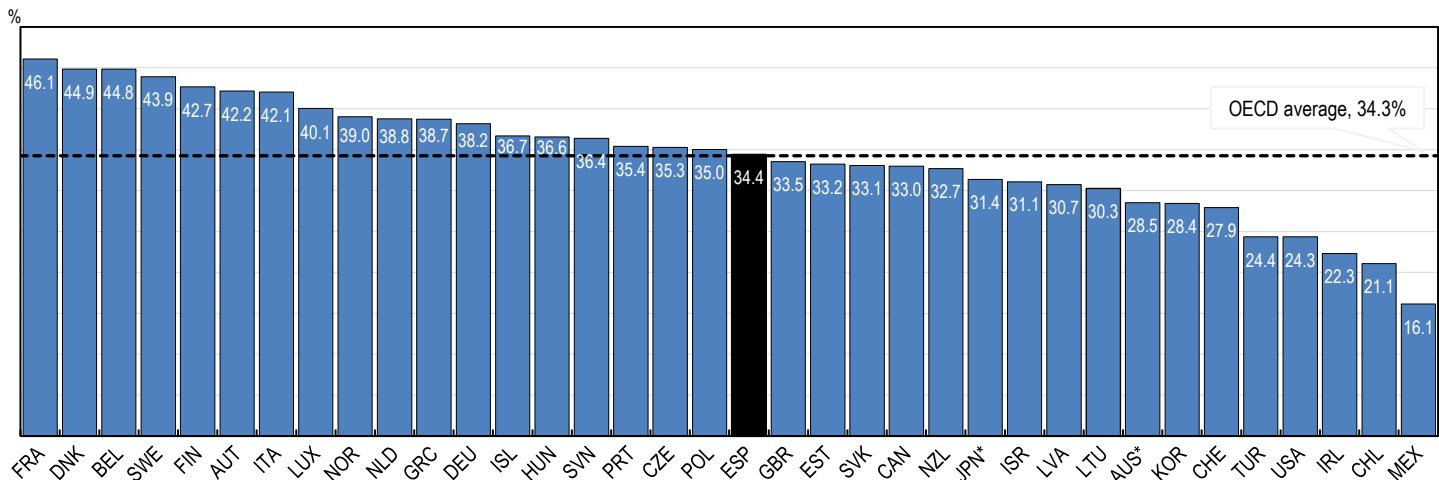
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain increased by 0.7 percentage points from 33.7% in 2017 to 34.4% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Spain has increased from 33.2% in 2000 to 34.4% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Spain was 36.4% in 2007, with the lowest being 29.7% in 2009.



Tax-to-GDP ratio compared to the OECD, 2018

Spain ranked 19th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Spain had a tax-to-GDP ratio of 34.4% compared with the OECD average of 34.3%. In 2017, Spain was also ranked 19th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



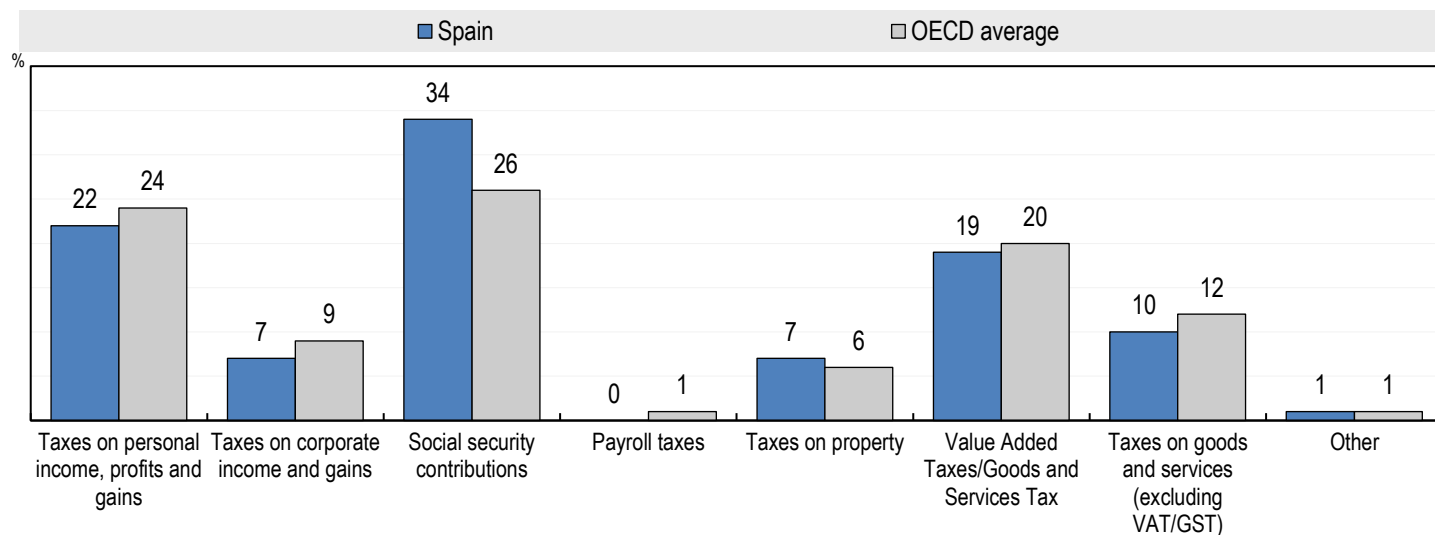
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Spain			Position in OECD ²		
	Euro, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	112 498	104 840	+ 7 658	29	28	+ 1	23rd	23rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	85 641	79 537	+ 6 105	22	21	+ 1	17th	18th	+ 1
<i>Corporate income and gains</i>	26 857	25 303	+ 1 553	7	7	-	22nd	20th	- 2
Social security contributions	133 607	126 237	+ 7 370	34	34	-	12th	11th	- 1
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	29 408	28 528	+ 879	7	8	- 1	13th	13th	-
Taxes on goods and services	115 299	110 809	+ 4 490	29	30	- 1	22nd	21st	- 1
<i>of which VAT</i>	75 124	71 514	+ 3 610	19	19	-	23rd	22nd	- 1
Other	2 038	2 018	+ 20	1	1	-	17th	16th	- 1
TOTAL	392 850	372 433	+ 20 417	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 2019 <http://oe.cd/revenue-statistics>

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