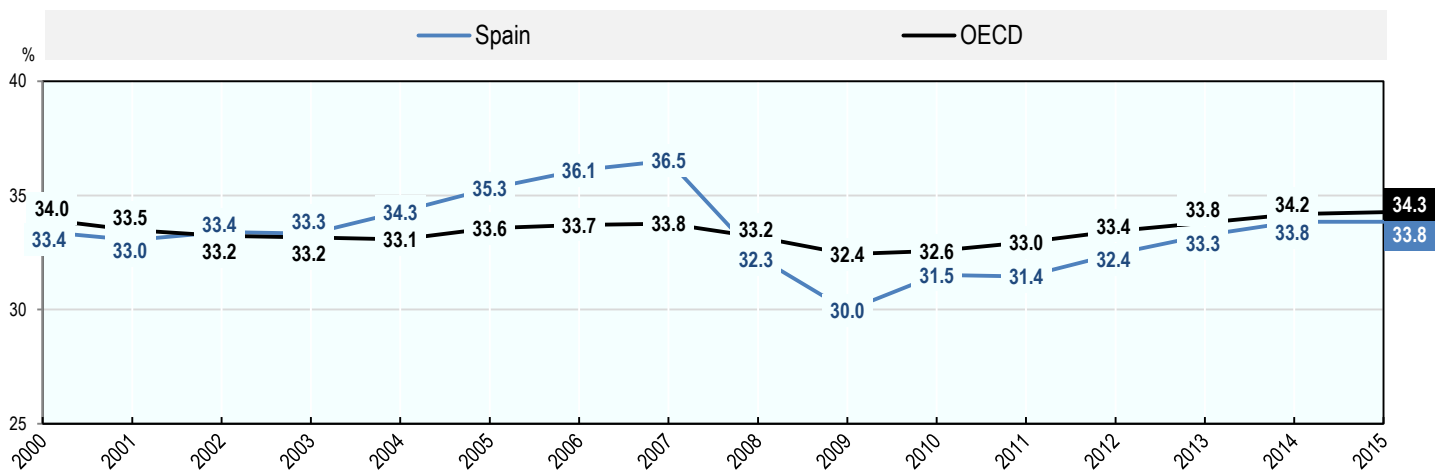


Revenue Statistics 2016 - Spain

Tax-to-GDP ratio

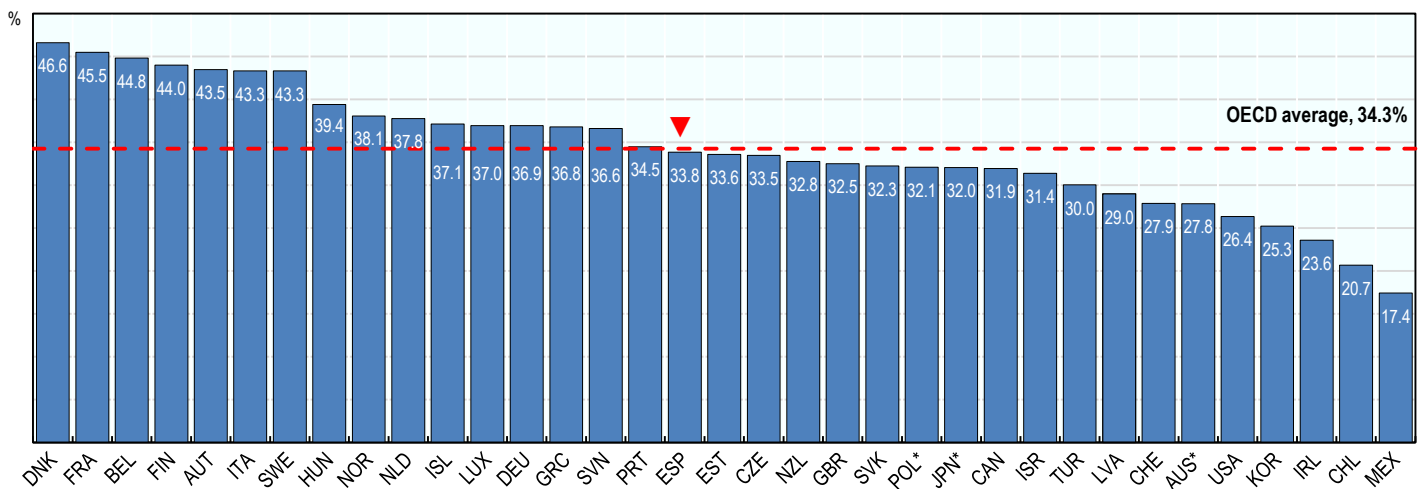
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain did not change between 2014 and 2015. The tax-to-GDP ratio remained at 33.8%. The corresponding figures for the OECD average were an increase of 0.1 percentage point from 34.2% to 34.3%. Since the year 2000, the tax-to-GDP ratio in Spain has increased from 33.4% to 33.8%. Over the same period, the OECD average in 2015 was slightly above that in 2000 (34.3% compared with 34.0%).



Tax-to-GDP ratio compared to the OECD

Spain ranked 17th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2015.* In 2015, Spain had a tax-to-GDP ratio of 33.8% compared with the OECD average of 34.3%. In 2014, Spain was also ranked 17th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



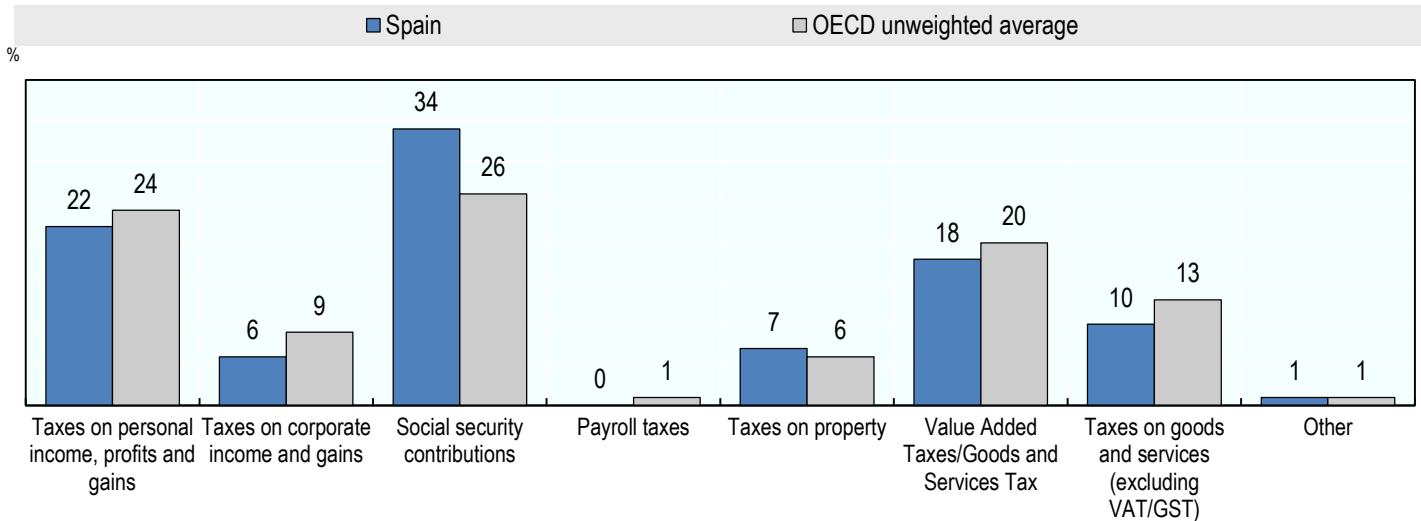
* Australia, Japan and Poland are unable to provide provisional 2015 data, therefore their latest 2014 data are presented within this country note.

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

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Spain			Position in OECD ²		
	Euro, millions			%					
	2014	2013	Δ	2014	2013	Δ	2014	2013	Δ
Taxes on income, profits and capital gains	101 227	100 223	+ 1 004	29	29	-	24th	23rd	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	78 689	77 157	+ 1 533	22	23	- 1	19th	19th	-
<i>Corporate income and gains</i>	21 566	22 167	- 601	6	6	-	23rd	19th	- 4
Social security contributions	121 177	118 473	+ 2 704	34	35	- 1	9th	10th	+ 1
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	24 715	22 829	+ 1 886	7	7	-	12th	14th	+ 2
Taxes on goods and services	100 275	96 426	+ 3 850	28	28	-	24th	25th	+ 1
<i>of which VAT</i>	63 904	60 899	+ 3 005	18	18	-	24th	26th	+ 2
Other ¹	5 000	4 943	+ 57	1	1	-	5th	7th	+ 2
TOTAL	352 394	342 893	+ 9 501	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 35th.

Source: OECD Revenue Statistics 2016 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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