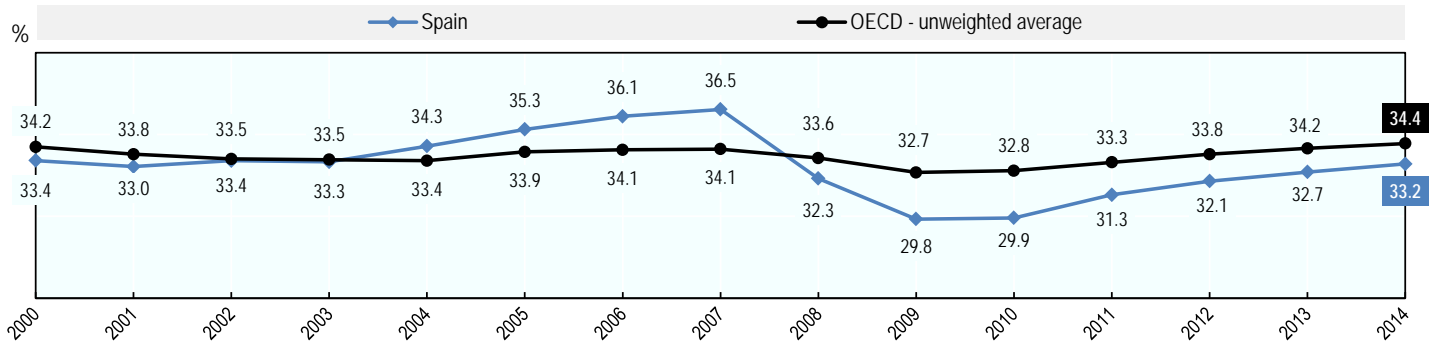


## Revenue Statistics 2015 - Spain

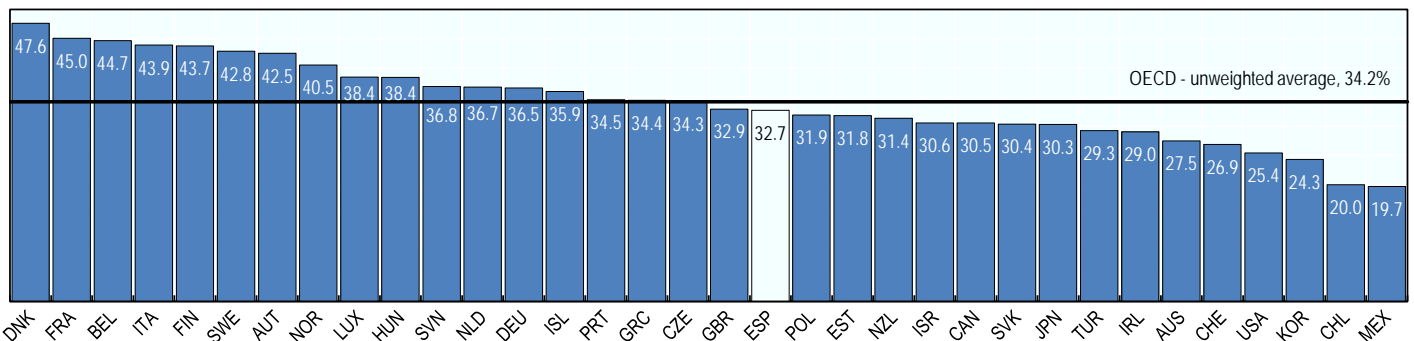
### Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in Spain increased by 0.5 percentage points from 32.7% to 33.2% in 2014. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.2% to 34.4%. Since the year 2000, the tax burden in Spain has declined from 33.4% to 33.2%. Over the same period, the OECD average in 2014 was slightly above that in 2000 (34.4% compared with 34.2%).



### Tax burden compared to the OECD

Spain ranked 19<sup>th</sup> out of 34 OECD countries in terms of the tax to GDP ratio in 2013 (the latest year for which tax revenue data is available for all OECD countries). Spain had a tax to GDP ratio of 32.7% compared with the OECD average of 34.2%. In 2012 Spain ranked 20<sup>th</sup> out of 34 OECD countries in terms of the tax to GDP ratio.



### Tax structure

	Millions EUR	%	OECD comparison <sup>2</sup>
Taxes on income, profits and capital gains	100,850	29	22
Social security contributions	118,486	35	10
Payroll taxes	-	0	*
Taxes on property	23,125	7	14
Taxes on goods and services	96,392	28	24
Of which VAT is	61,013	18	23
Other <sup>1</sup>	4,281	1	*
<b>TOTAL</b>	<b>343,134</b>	<b>100</b>	

The structure of the tax revenues in Spain shows the following percentage breakdown

- 35% from social security contributions (10<sup>th</sup> highest in the OECD)
- 29% from taxes on income, profits and capital gains (22<sup>nd</sup> in the OECD)
- 28% from taxes on goods and services (24<sup>th</sup> in the OECD)

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

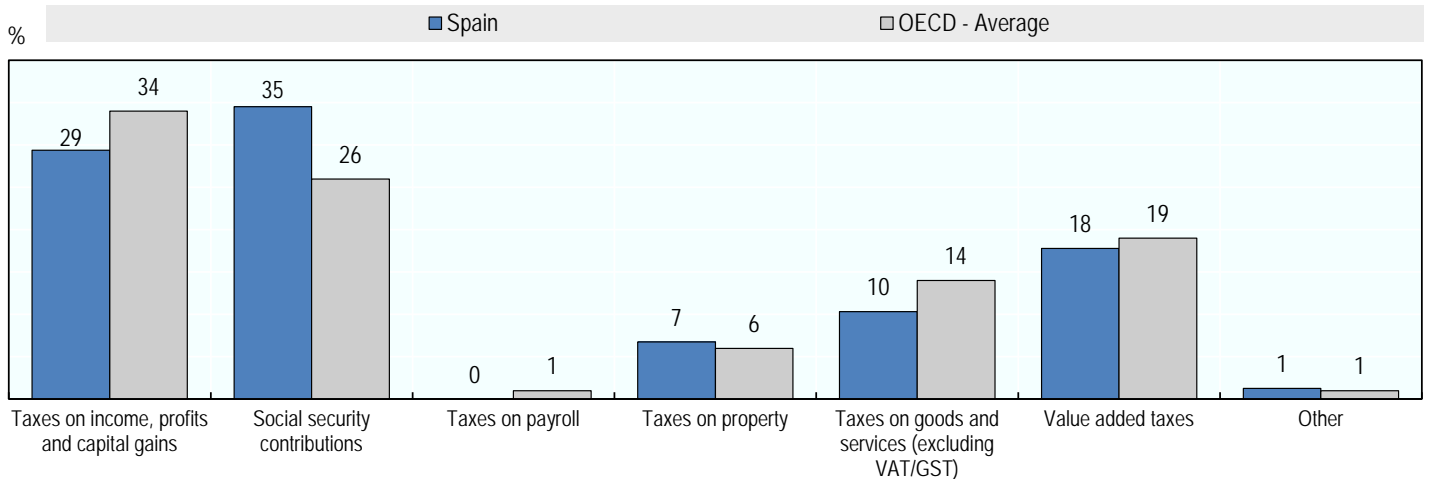
2. The country with the highest share being number 1 and the country with the lowest share being number 34

Source: OECD Revenue Statistics 2015 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

## Tax structure compared to the OECD

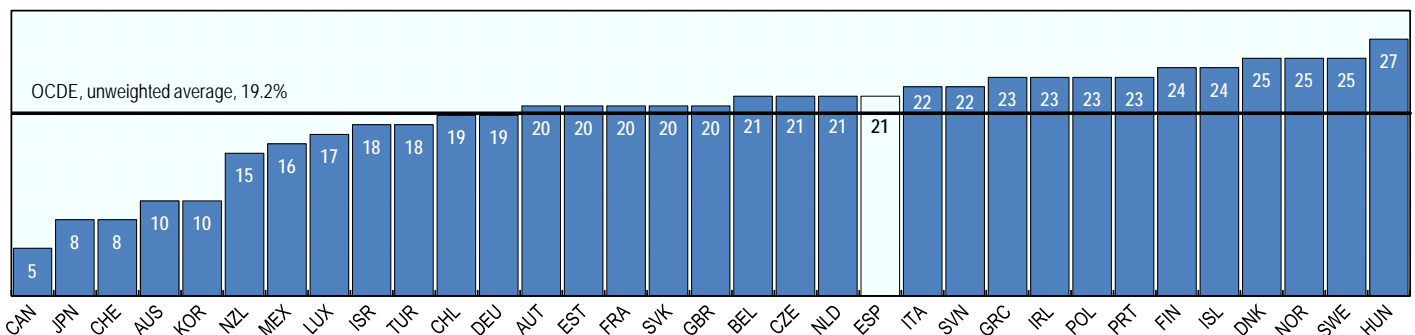
The structure of tax receipts in Spain compared with the OECD average is characterised by:

- Higher revenues from social security contributions and taxes on property.
- A lower proportion of revenues from, taxes on income, profits and capital gains, goods and services and value added taxes.
- No revenues from payroll taxes.



## VAT rates

The Spanish standard VAT<sup>3</sup> rate is 21%, which is above the OECD average. The average VAT/GST standard rate in the OECD was 19.2% on 1 January 2015, up from 17.6 on 1 January 2009. Reduced VAT rates of 4% and 10% apply to many goods and services. In the last six years, 21 of the 34 OECD countries have raised their standard VAT/GST rate at least once. In line with this trend, Spain increased its standard VAT from 16% to 18% in 2010 and to 21% in 2012. The reduced VAT rate of 7% was increased to 8% in 2010 and to 10% in 2012.



3. VAT refers to value added tax and goods and services tax (GST)  
 Source: [OECD Tax Database](#) 1<sup>st</sup> January 2015

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