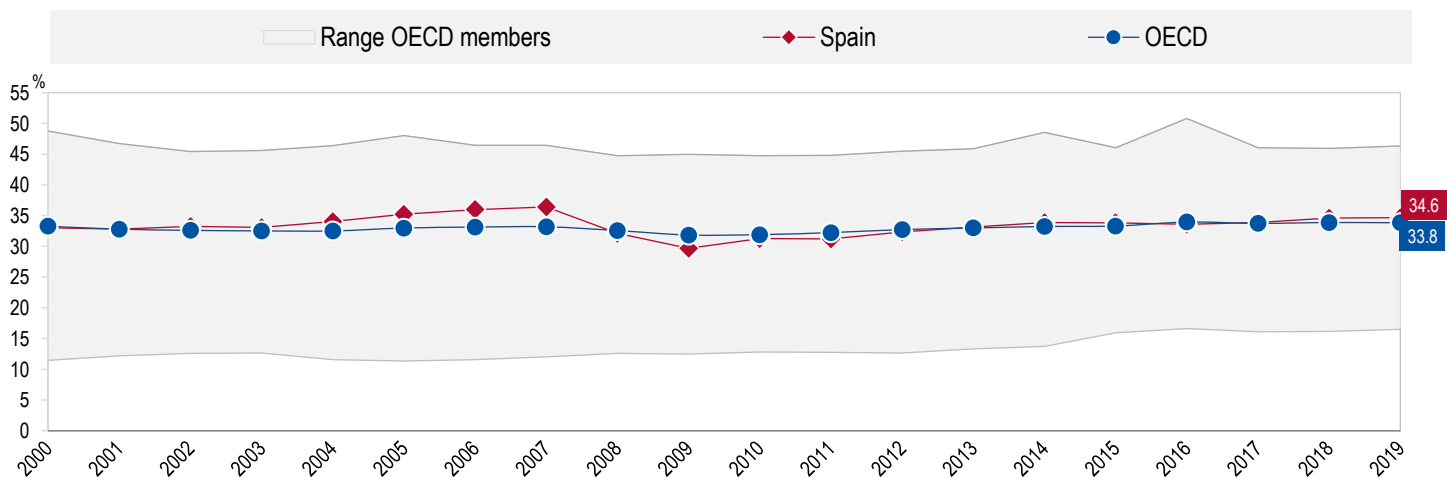


# Revenue Statistics 2020 - Spain

## Tax-to-GDP ratio

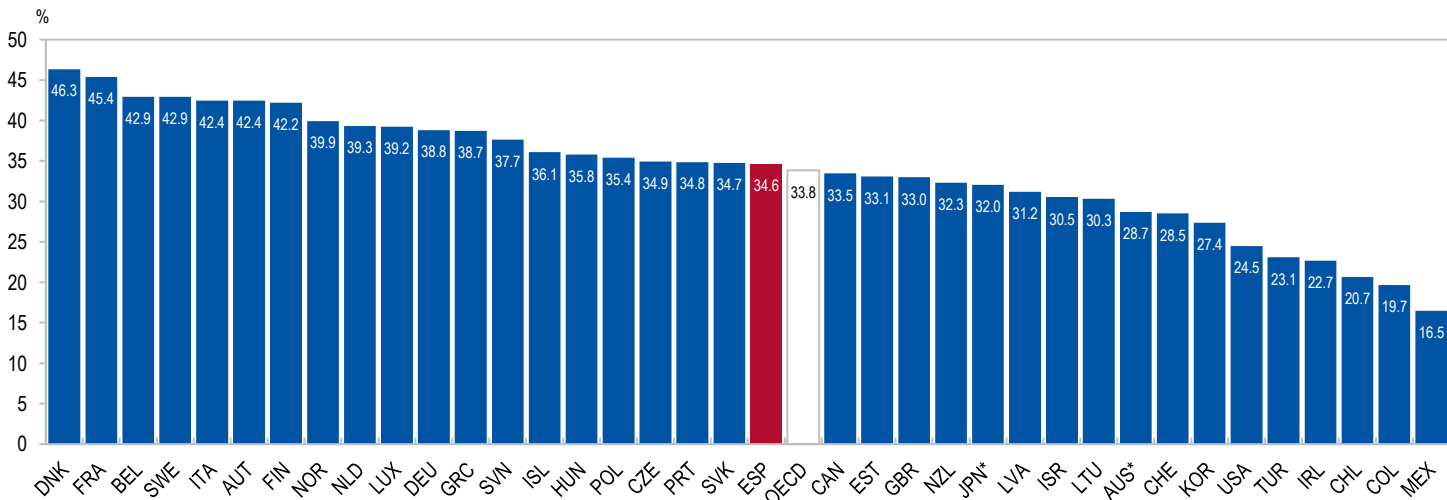
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain did not change between 2018 and 2019, remaining at 34.6%. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. Since the year 2000, the tax-to-GDP ratio in Spain has increased from 33.1% to 34.6%. 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 Spain was 36.4% in 2007, with the lowest being 29.7% in 2009.



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

Spain ranked 20th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Spain had a tax-to-GDP ratio of 34.6% compared with the OECD average of 33.8%. In 2018, Spain was ranked 19th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



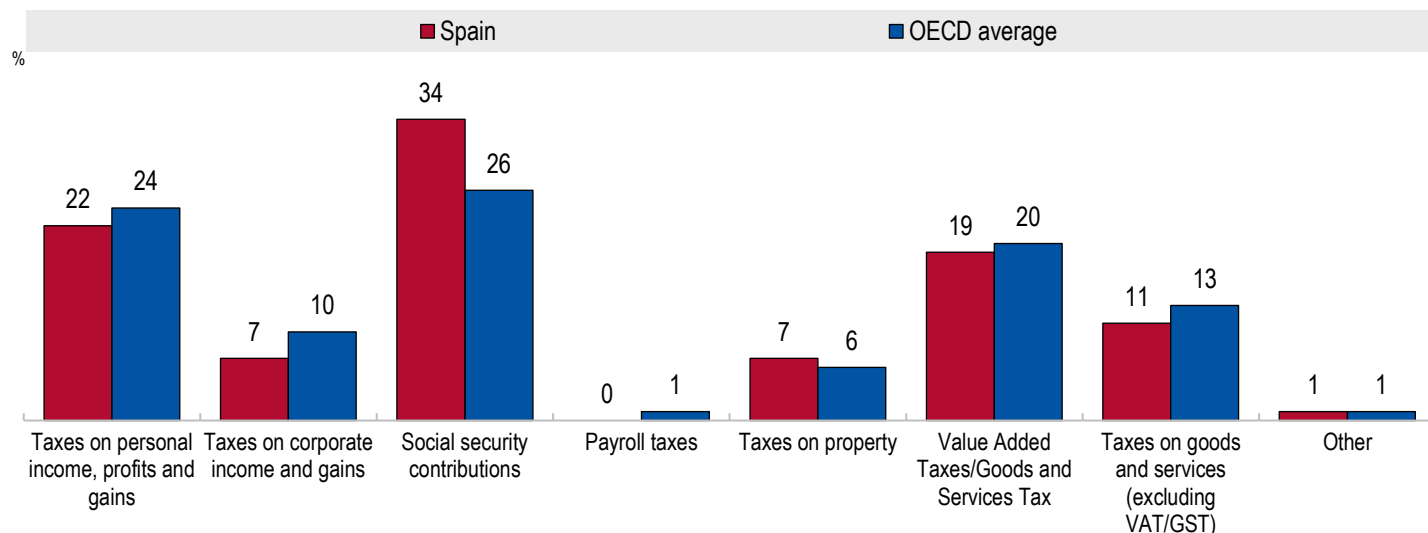
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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 <sup>2</sup>		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	111 807	121 992	+ 10 185	28	29	+ 1	24th	25th	- 1
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	85 827	92 315	+ 6 488	22	22	-	17th	18th	- 1
<i>Corporate income and gains</i>	25 980	29 677	+ 3 697	7	7	-	23rd	21st	+ 2
Social security contributions	134 126	141 234	+ 7 108	34	34	-	12th	12th	-
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	29 455	30 312	+ 857	7	7	-	13th	14th	- 1
Taxes on goods and services	118 018	122 950	+ 4 932	30	30	-	23rd	23rd	-
<i>of which VAT</i>	75 599	79 264	+ 3 665	19	19	-	24th	24th	-
Other	2 053	2 125	+ 72	1	1	-	17th	17th	-
<b>TOTAL</b>	<b>393 529</b>	<b>416 692</b>	<b>+ 23 163</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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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