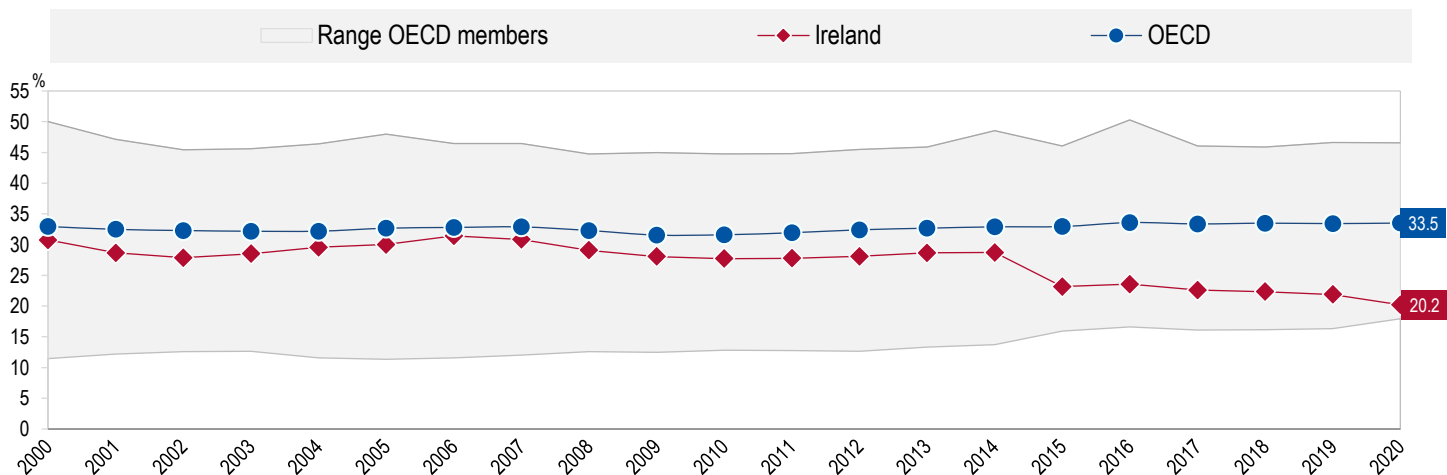


## Revenue Statistics 2021 - Ireland

### Tax-to-GDP ratio

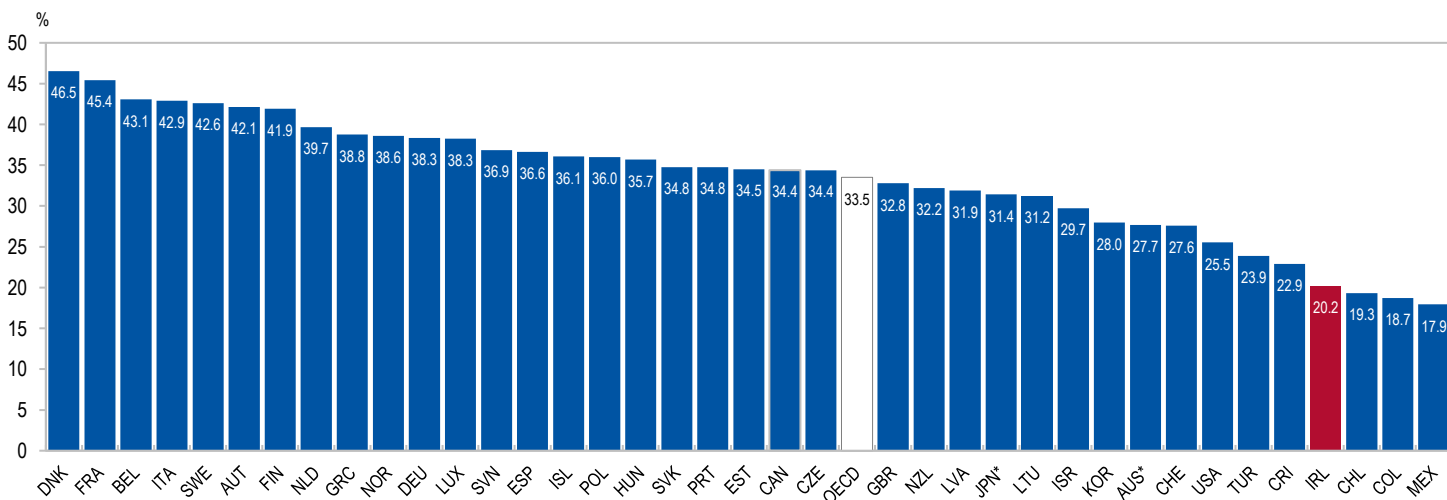
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Ireland decreased by 1.7 percentage points from 21.9% in 2019 to 20.2% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Ireland has decreased from 30.8% in 2000 to 20.2% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Ireland was 31.4% in 2006, with the lowest being 20.2% in 2020.



#### Tax-to-GDP ratio compared to the OECD, 2020

Ireland ranked 35th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Ireland had a tax-to-GDP ratio of 20.2% compared with the OECD average of 33.5%. In 2019, Ireland was also ranked 35th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

<sup>1</sup> Between 2014 and 2015, Ireland experienced unusually high GDP growth, driven by transfers of intangible assets (including licences and patents) into the Irish jurisdiction by a number of multinational enterprises. Although the nominal amount of tax revenues increased during this period, the exceptionally high GDP growth caused the tax to GDP ratio in Ireland to fall sharply between 2014 and 2015. For more information, see page 28 of Revenue Statistics 2016.

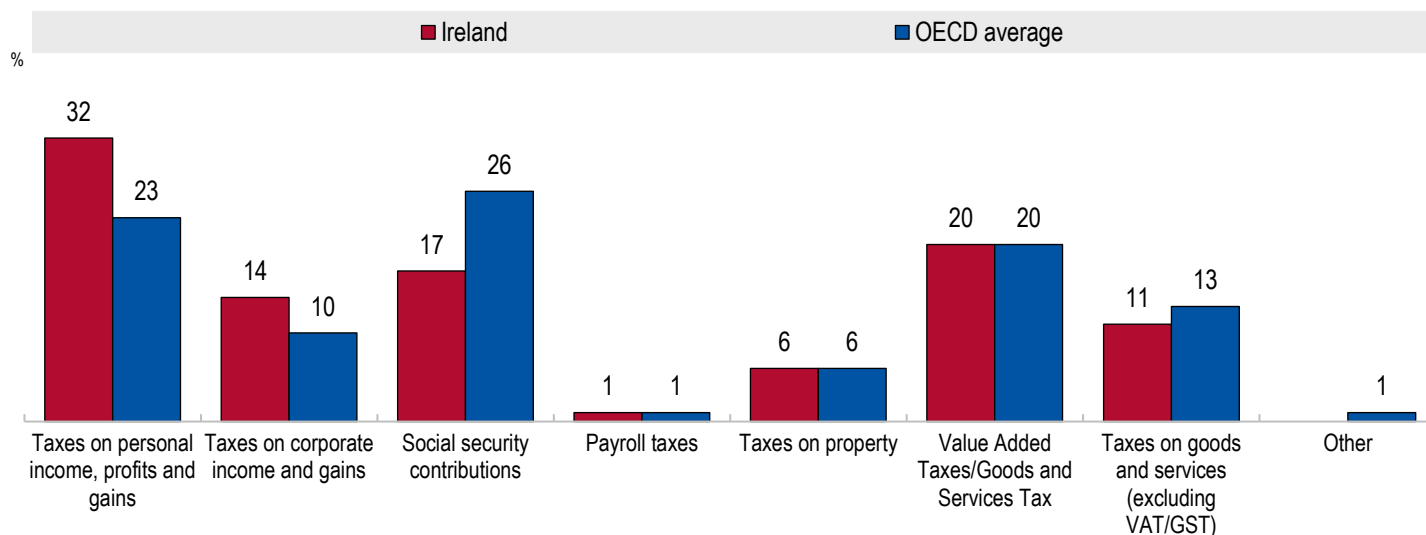
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2019

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



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

- » Higher revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » Equal to the OECD average from payroll taxes; property taxes; and value-added taxes.
- » A lower proportion of revenues from social security contributions and goods & services taxes (excluding VAT/GST).

### Tax structure

	Tax Revenues in national currency			Tax structure in Ireland			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains <sup>1</sup>	33 291	35 646	+ 2 355	46	46	-	8th	8th	-
<i>of which</i>	-	-		-	-		0	0	
<i>Personal income, profits and gains</i>	22 889	24 753	+ 1 863	31	32	+ 1	7th	7th	-
<i>Corporate income and gains</i>	10 402	10 894	+ 492	14	14	-	9th	8th	+ 1
Social security contributions	12 085	13 140	+ 1 055	17	17	-	30th	30th	-
Payroll taxes	565	774	+ 208	1	1	-	12th	11th	+ 1
Taxes on property	4 317	4 435	+ 118	6	6	-	16th	18th	- 2
Taxes on goods and services	22 617	24 088	+ 1 471	31	31	-	22nd	21st	+ 1
<i>of which VAT</i>	14 175	15 281	+ 1 106	19	20	+ 1	23rd	22nd	+ 1
Other	335	348	+ 13	-	-	-	21st	21st	-
<b>TOTAL</b>	<b>72 884</b>	<b>78 088</b>	<b>+ 5 204</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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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