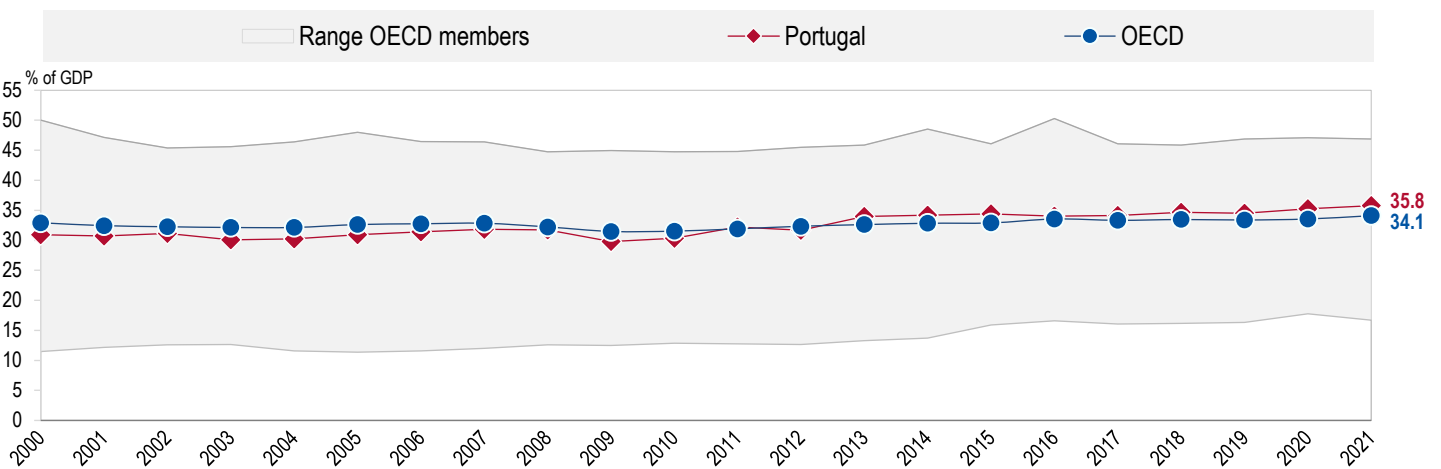


# Revenue Statistics 2022 - Portugal

## Tax-to-GDP ratio

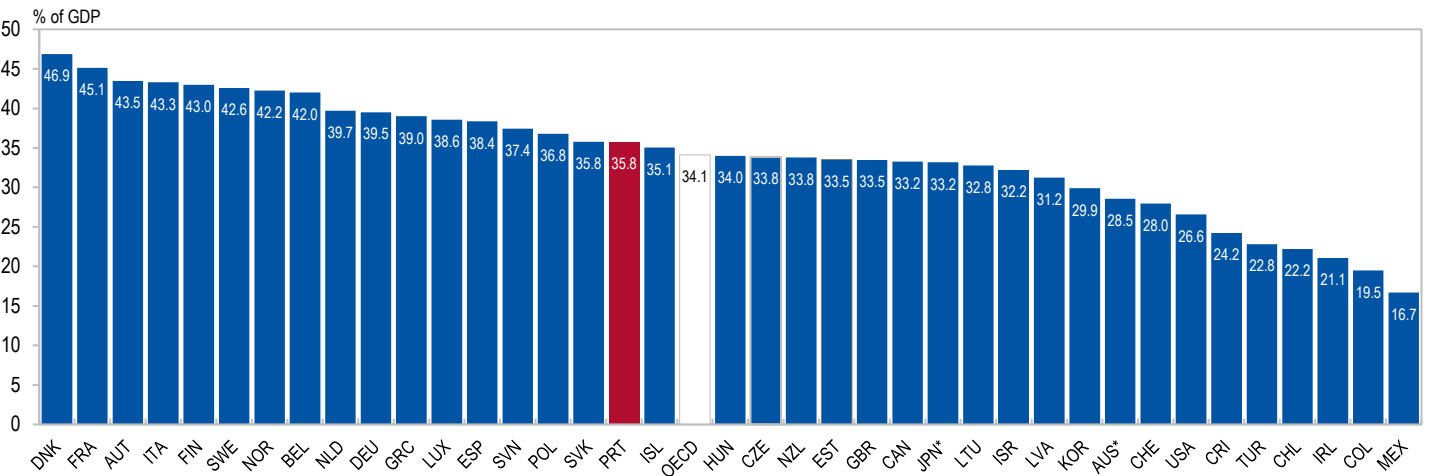
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Portugal increased by 0.5 percentage points from 35.3% in 2020 to 35.8% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Portugal has increased from 30.9% in 2000 to 35.8% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Portugal was 35.8% in 2021, with the lowest being 29.8% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2021

Portugal ranked 17th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Portugal had a tax-to-GDP ratio of 35.8% compared with the OECD average of 34.1%. In 2020, Portugal was ranked 18th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

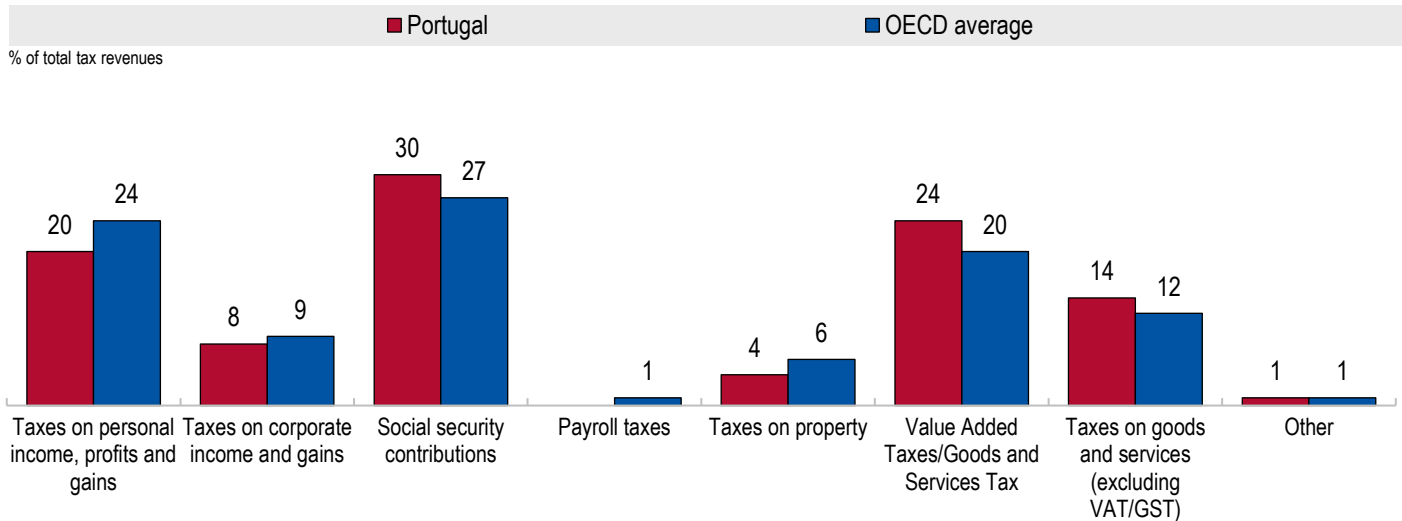
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: 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, 2020

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



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Portugal			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	20 262	19 549	- 713	27	28	+ 1	27th	27th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	13 580	14 009	+ 429	18	20	+ 2	26th	24th	+ 2
<i>Corporate income and gains</i>	6 682	5 540	- 1 142	9	8	- 1	17th	17th	-
Social security contributions	20 602	20 914	+ 312	28	30	+ 2	21st	20th	+ 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	3 078	2 928	- 150	4	4	-	22nd	23rd	- 1
Taxes on goods and services	29 438	26 458	- 2 980	40	38	- 2	7th	10th	- 3
<i>of which VAT</i>	18 786	16 803	- 1 983	25	24	- 1	8th	9th	- 1
Other	805	895	+ 90	1	1	-	10th	9th	+ 1
<b>TOTAL</b>	<b>73 955</b>	<b>70 541</b>	<b>- 3 414</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 chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

Source: OECD Revenue Statistics 2022

### Contacts

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