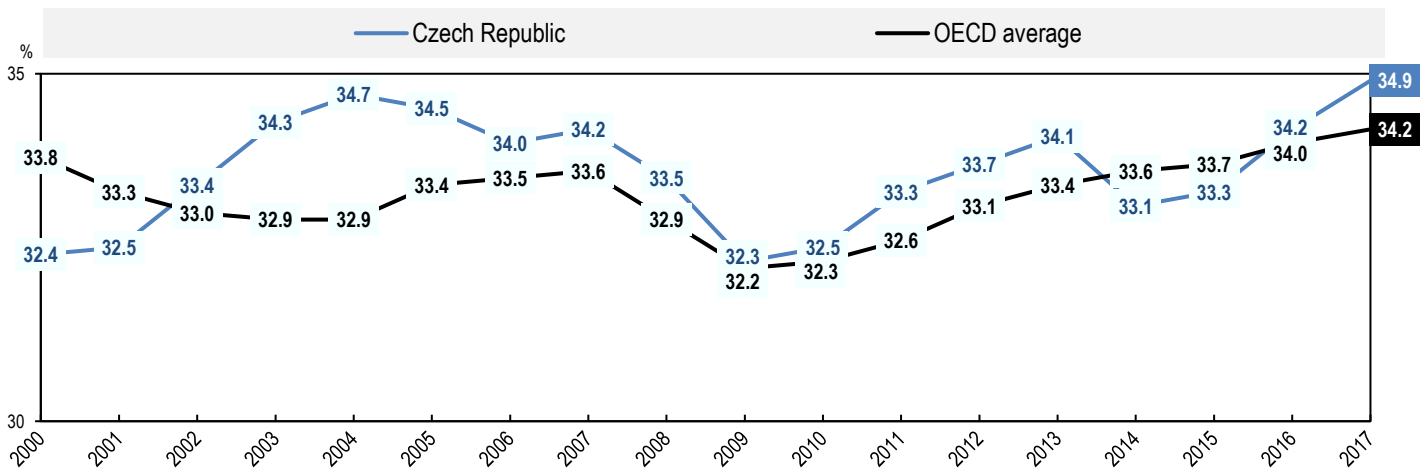


Revenue Statistics 2018 - the Czech Republic

Tax-to-GDP ratio

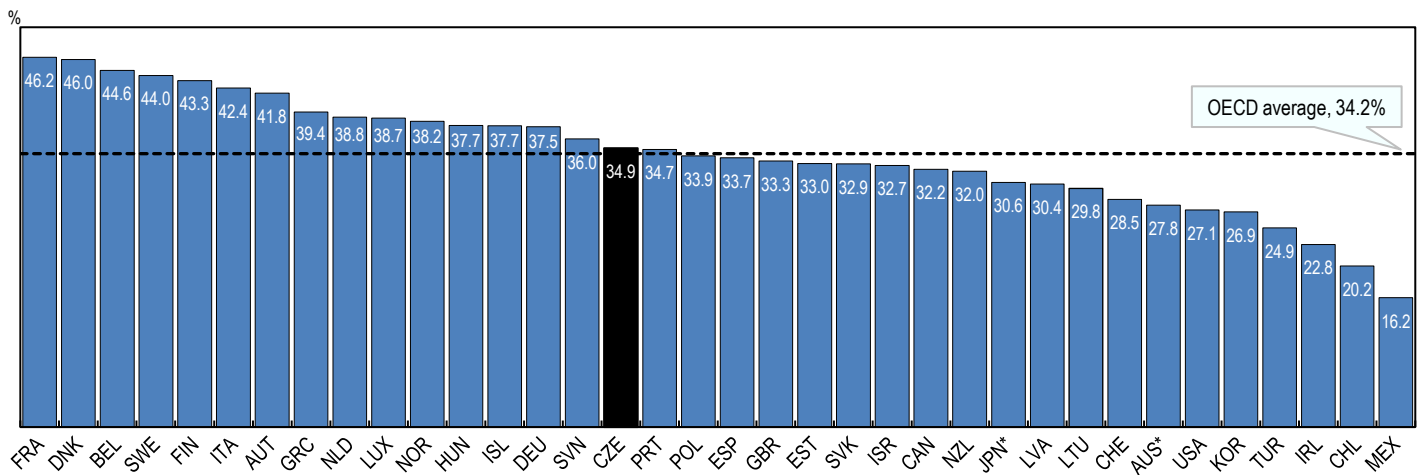
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Czech Republic increased by 0.7 percentage points, from 34.2% in 2016 to 34.9% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in the Czech Republic has increased from 32.4% in 2000 to 34.9% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in the Czech Republic was 34.9% in 2017, with the lowest being 32.3% in 2009.



Tax-to-GDP ratio compared to the OECD, 2017

The Czech Republic ranked 16th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, the Czech Republic had a tax-to-GDP ratio of 34.9% compared with the OECD average of 34.2%. In 2016, the Czech Republic was ranked 17th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



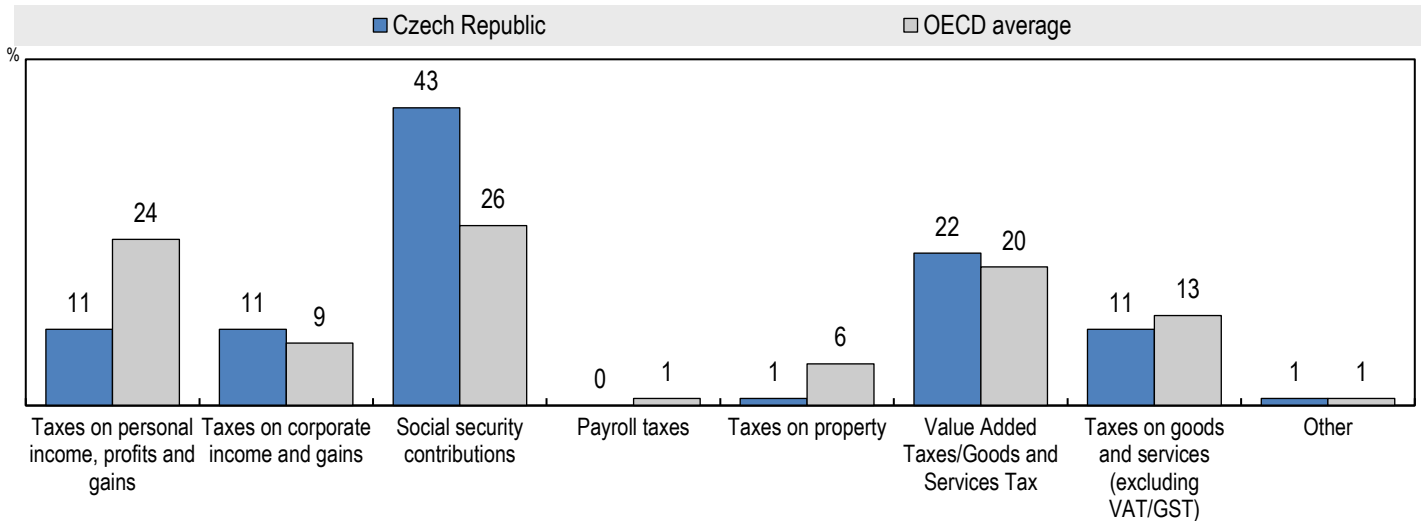
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 the Czech Republic compared with the OECD average is shown in the figure below.



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in the Czech Republic			Position in OECD ²		
	Czech Koruna, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	361 857	329 768	+ 32 089	22	22	-	30th	31st	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	183 103	164 678	+ 18 425	11	11	-	34th	34th	-
<i>Corporate income and gains</i>	178 754	165 090	+ 13 664	11	11	-	10th	11th	+ 1
Social security contributions	699 604	659 743	+ 39 861	43	43	-	2nd	1st	- 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	23 434	21 920	+ 1 514	1	1	-	32nd	32nd	-
Taxes on goods and services	538 959	512 835	+ 26 125	33	33	-	15th	15th	-
<i>of which VAT</i>	353 915	333 274	+ 20 641	22	22	-	12th	12th	-
Other	8 586	8 299	+ 287	1	1	-	17th	17th	-
TOTAL	1 632 440	1 532 565	+ 99 875	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 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

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