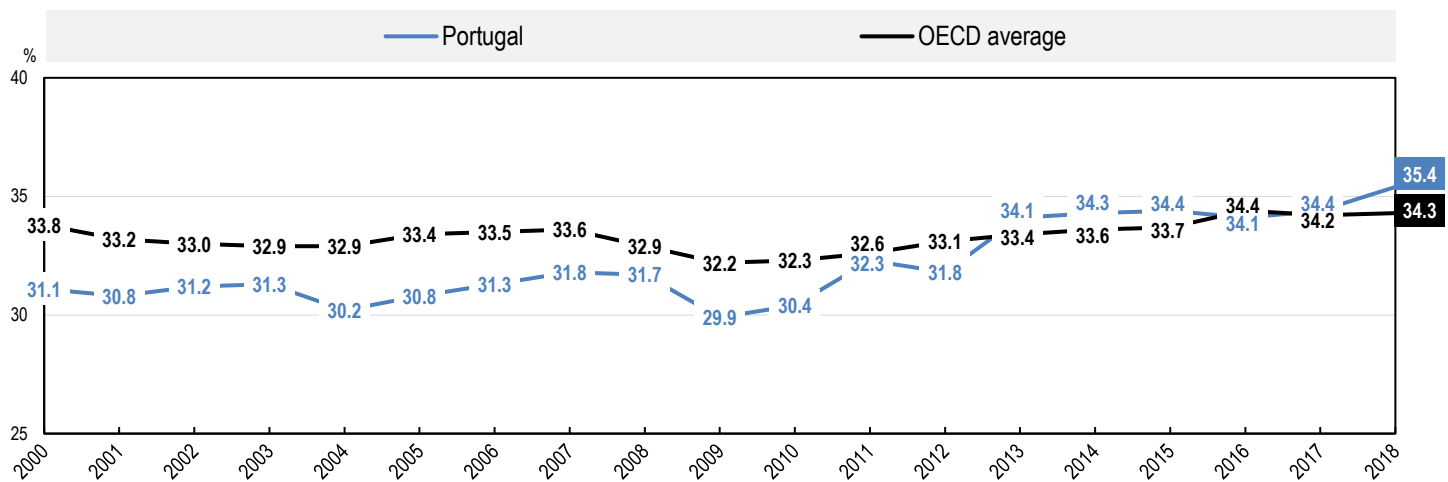


# Revenue Statistics 2019 - Portugal

## Tax-to-GDP ratio

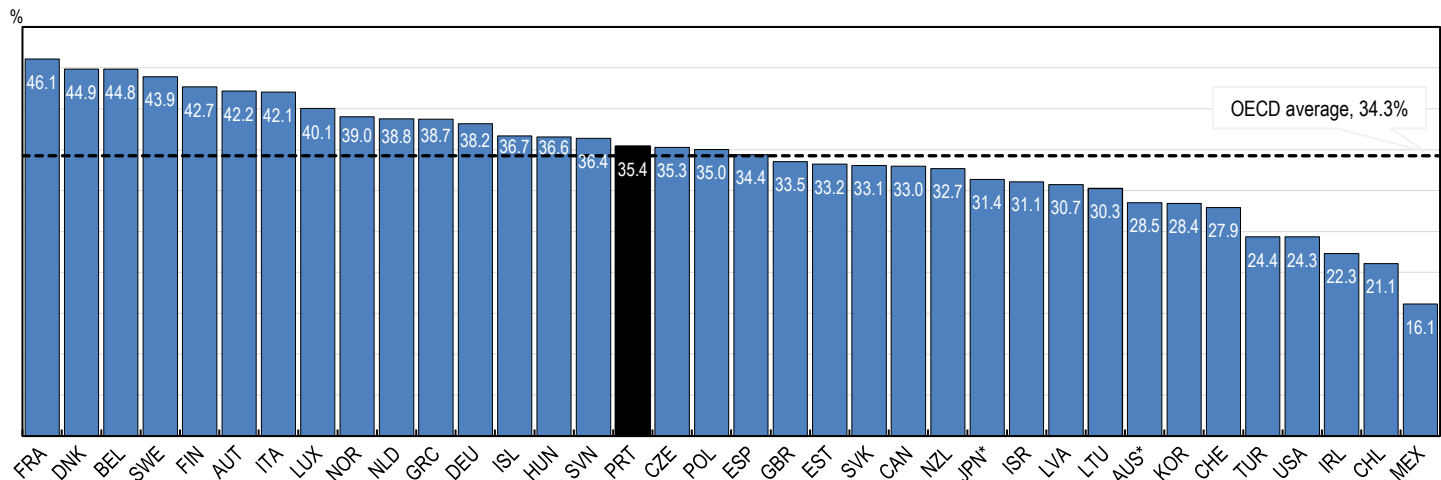
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Portugal increased by 1.0 percentage points from 34.4% in 2017 to 35.4% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Portugal has increased from 31.1% in 2000 to 35.4% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Portugal was 35.4% in 2018, with the lowest being 29.9% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2018

Portugal ranked 16th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Portugal had a tax-to-GDP ratio of 35.4% compared with the OECD average of 34.3%. In 2017, Portugal was ranked 17th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



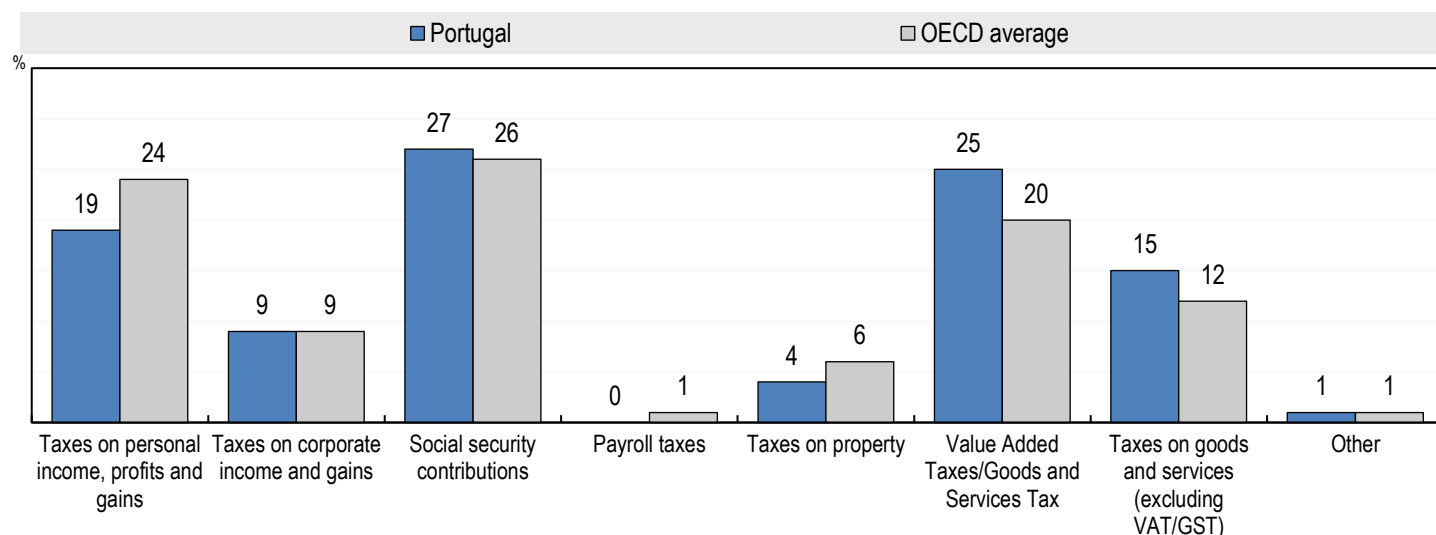
\* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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).
- » Equal to the OECD average from taxes on corporate income & gains.
- » A lower proportion of revenues from taxes on personal income, profits & 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			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains <sup>1</sup>	18 894	18 287	+ 607	28	29	- 1	25th	22nd	- 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	12 613	12 613	-	19	20	- 1	24th	21st	- 3
<i>Corporate income and gains</i>	6 281	5 674	+ 607	9	9	-	15th	15th	-
Social security contributions	17 950	16 918	+ 1 032	27	27	-	21st	21st	-
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	2 644	2 356	+ 288	4	4	-	22nd	23rd	+ 1
Taxes on goods and services	26 785	25 254	+ 1 531	40	40	-	6th	7th	+ 1
<i>of which VAT</i>	16 809	15 767	+ 1 042	25	25	-	6th	6th	-
Other	755	818	- 64	1	1	-	8th	6th	- 2
<b>TOTAL</b>	<b>67 027</b>	<b>63 634</b>	<b>+ 3 393</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 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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