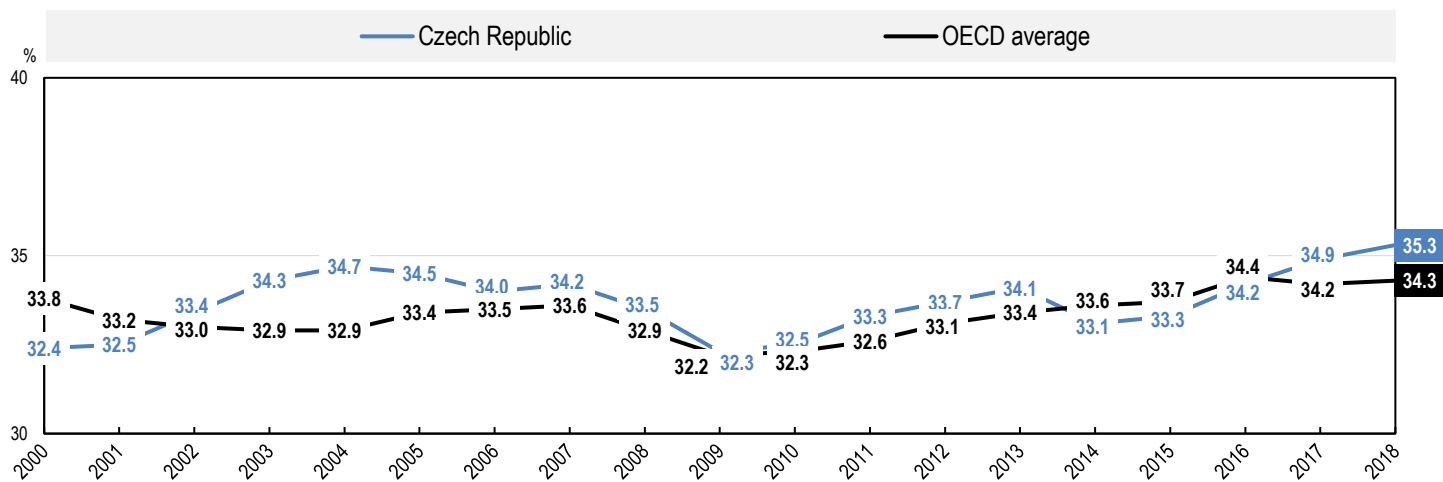


Revenue Statistics 2019 - the Czech Republic

Tax-to-GDP ratio

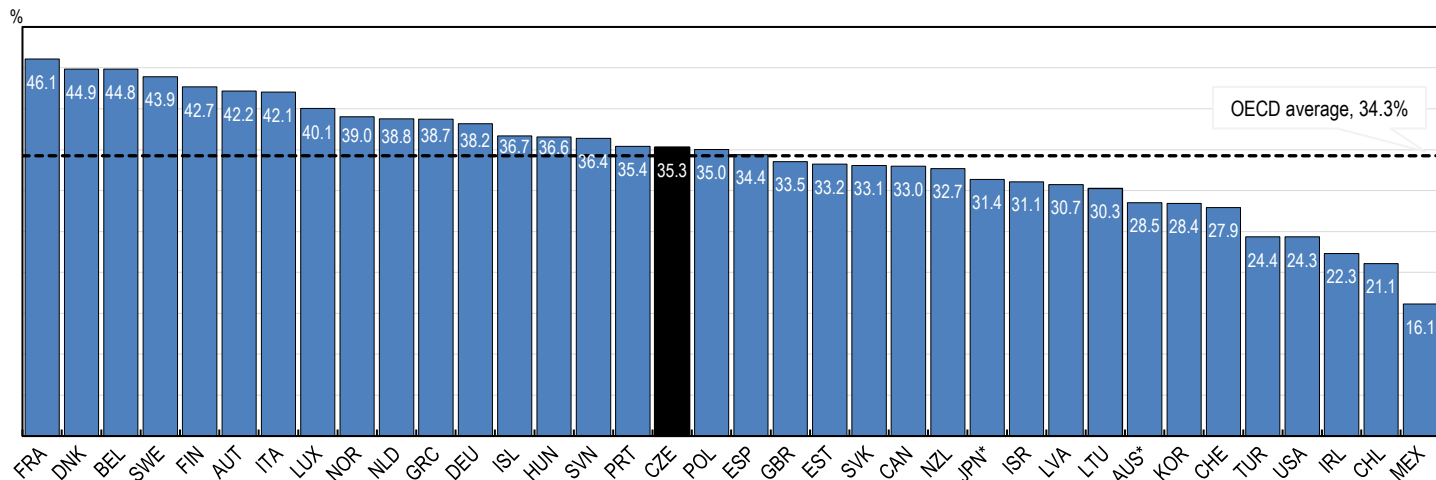
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Czech Republic increased by 0.4 percentage points from 34.9% in 2017 to 35.3% 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 the Czech Republic has increased from 32.4% in 2000 to 35.3% 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 the Czech Republic was 35.3% in 2018, with the lowest being 32.3% in 2009.



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

The Czech Republic ranked 17th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, the Czech Republic had a tax-to-GDP ratio of 35.3% compared with the OECD average of 34.3%. In 2017, the Czech Republic was ranked 16th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



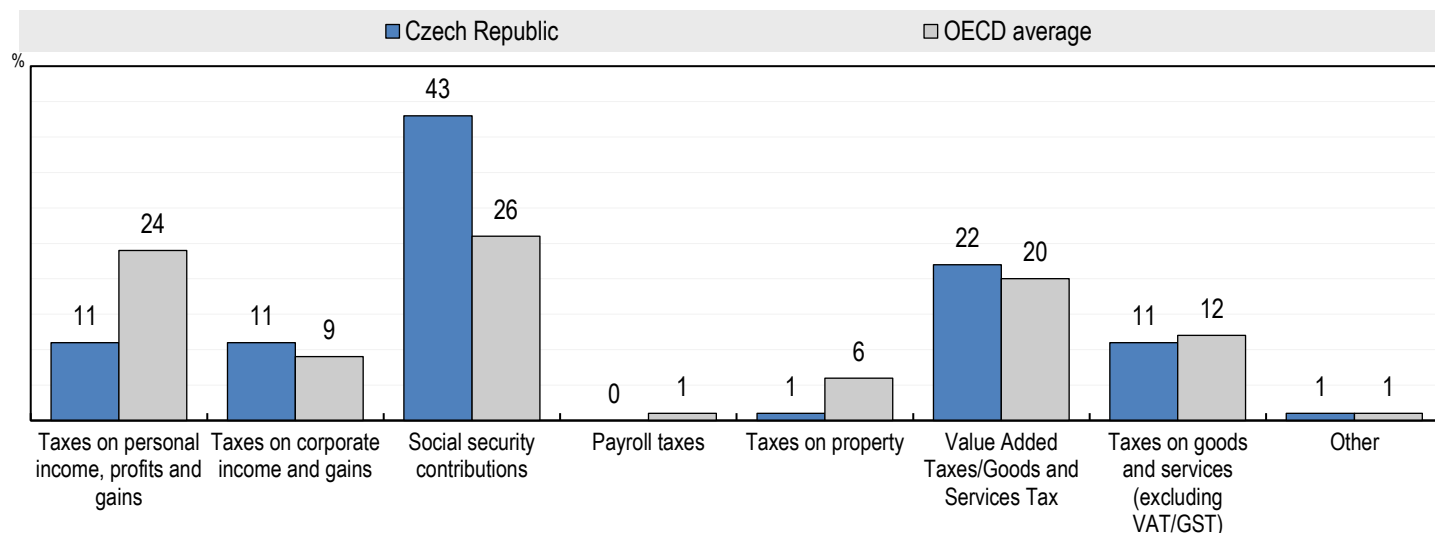
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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 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			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	390 566	361 857	+ 28 709	22	22	-	29th	30th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	202 244	183 103	+ 19 141	11	11	-	34th	34th	-
<i>Corporate income and gains</i>	188 322	178 754	+ 9 568	11	11	-	12th	11th	- 1
Social security contributions	757 183	699 604	+ 57 579	43	43	-	2nd	2nd	-
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	23 850	23 425	+ 425	1	1	-	32nd	32nd	-
Taxes on goods and services	579 274	538 972	+ 40 302	33	33	-	16th	15th	- 1
<i>of which VAT</i>	387 537	353 915	+ 33 622	22	22	-	14th	12th	- 2
Other	9 175	8 588	+ 586	1	1	-	16th	17th	+ 1
TOTAL	1 760 047	1 632 447	+ 127 601	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 2019 <http://oe.cd/revenue-statistics>

Contacts

David Bradbury

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

Michelle Harding

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org