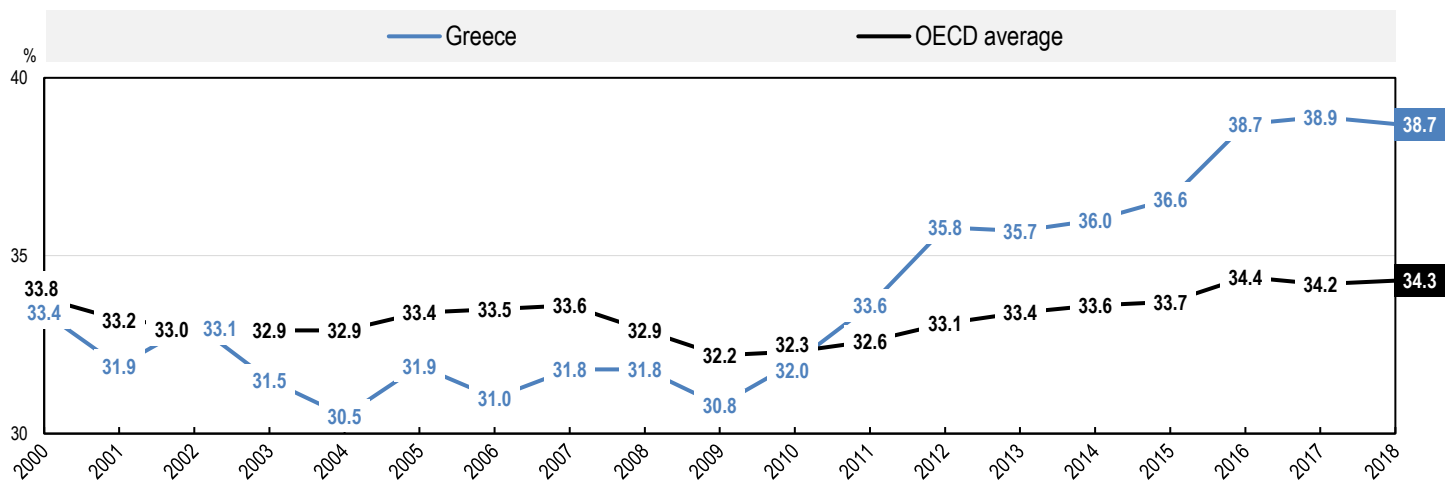


Revenue Statistics 2019 - Greece

Tax-to-GDP ratio

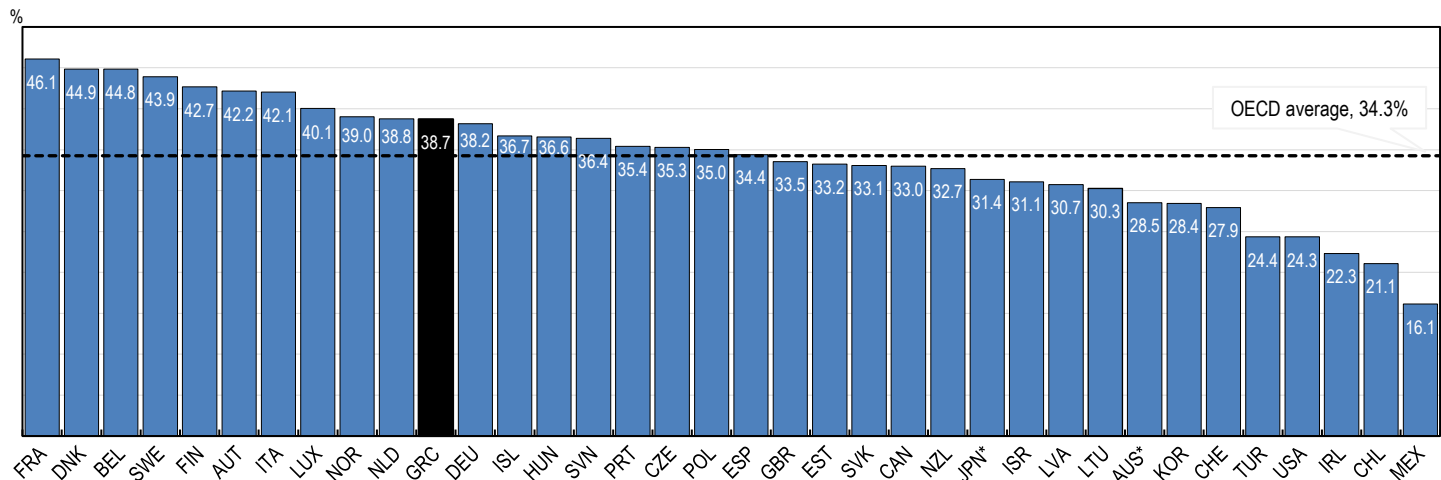
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece decreased by 0.2 percentage points from 38.9% in 2017 to 38.7% 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 Greece has increased from 33.4% in 2000 to 38.7% 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 Greece was 38.9% in 2017, with the lowest being 30.5% in 2004.



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

Greece ranked 11th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Greece had a tax-to-GDP ratio of 38.7% compared with the OECD average of 34.3%. In 2017, Greece was ranked 8th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



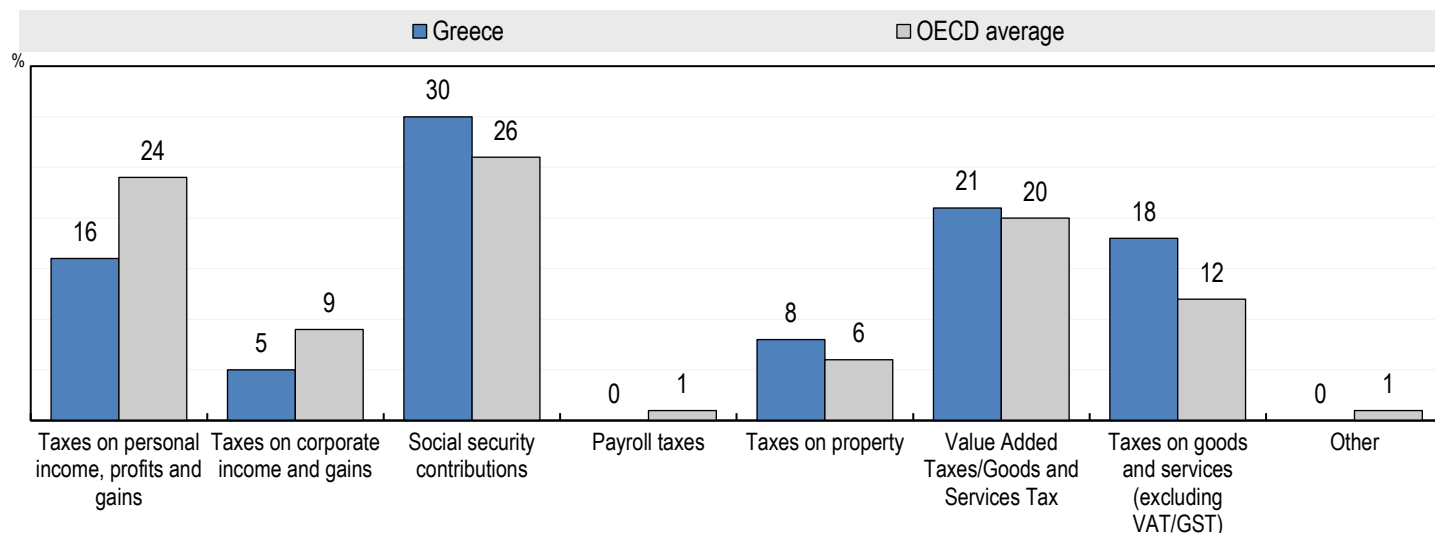
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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 Greece compared with the OECD average is shown in the figure below.



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Greece			Position in OECD ²		
	Euro, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	15 965	15 988	- 23	23	23	-	28th	27th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	11 227	10 404	+ 823	16	15	+ 1	28th	28th	-
<i>Corporate income and gains</i>	3 510	4 388	- 878	5	6	- 1	33rd	22nd	- 11
Social security contributions	20 746	19 313	+ 1 433	30	28	+ 2	16th	19th	+ 3
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	5 559	5 491	+ 68	8	8	-	10th	11th	+ 1
Taxes on goods and services	27 590	27 305	+ 285	39	40	- 1	7th	6th	- 1
<i>of which VAT</i>	14 642	14 333	+ 309	21	21	-	18th	14th	- 4
Other	266	197	+ 69	-	-	-	24th	27th	+ 3
TOTAL	70 126	68 294	+ 1 832	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>

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