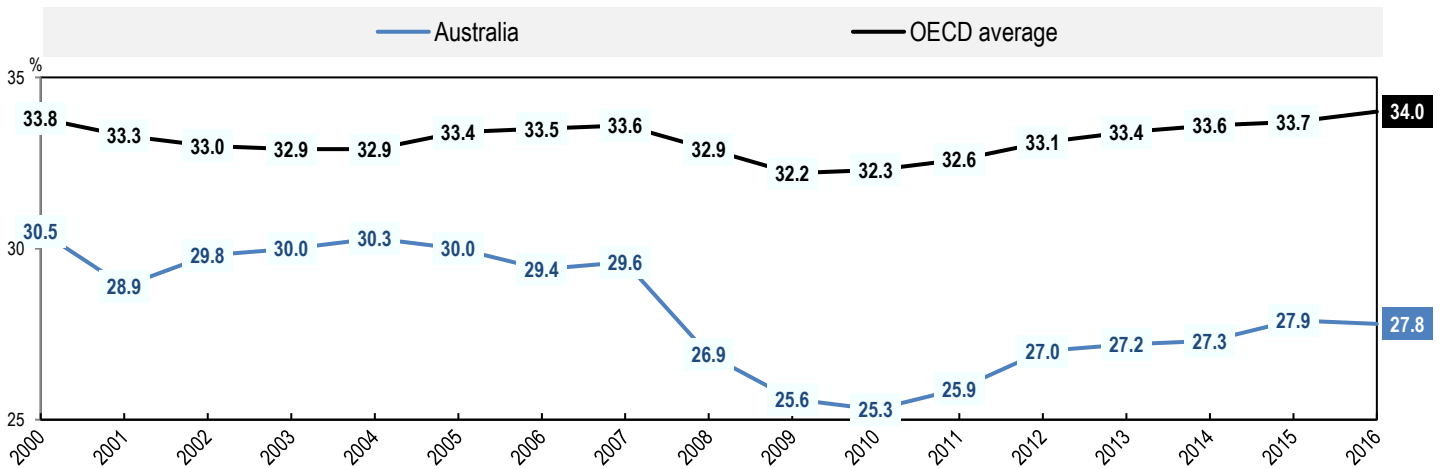


Revenue Statistics 2018 - Australia

Tax-to-GDP ratio

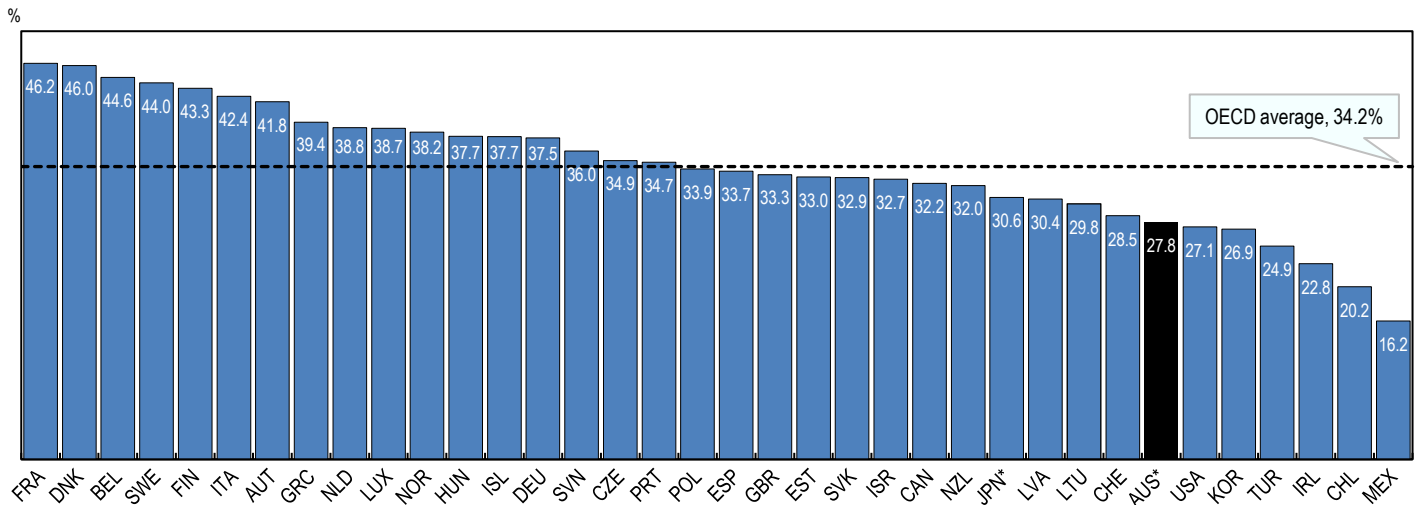
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Australia decreased by 0.1 percentage points from 27.9% in 2015 to 27.8% in 2016.* The corresponding figures for the OECD average were an increase of 0.3 percentage points from 33.7% to 34.0% over the same period. Since the year 2000, the tax-to-GDP ratio in Australia has decreased from 30.5% to 27.8%. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.0% compared with 33.8%). During that period the highest tax-to-GDP ratio in Australia was 30.5% in 2000, with the lowest being 25.3% in 2010.



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

The chart below shows tax-to-GDP ratios for 2017. As Australia is unable to provide 2017 data, the latest available data from 2016 has been used. Australia's 2016 tax-to-GDP ratio ranked it 30th out of 36 OECD countries in terms of the tax-to-GDP ratio compared with the 2017 figures. In 2016 Australia had a tax-to-GDP ratio of 27.8%, compared with the OECD average of 34.2% in 2017 and 34.0% in 2016. In 2016 Australia was also ranked 30th out of 36 OECD countries in terms of the tax-to-GDP ratio.



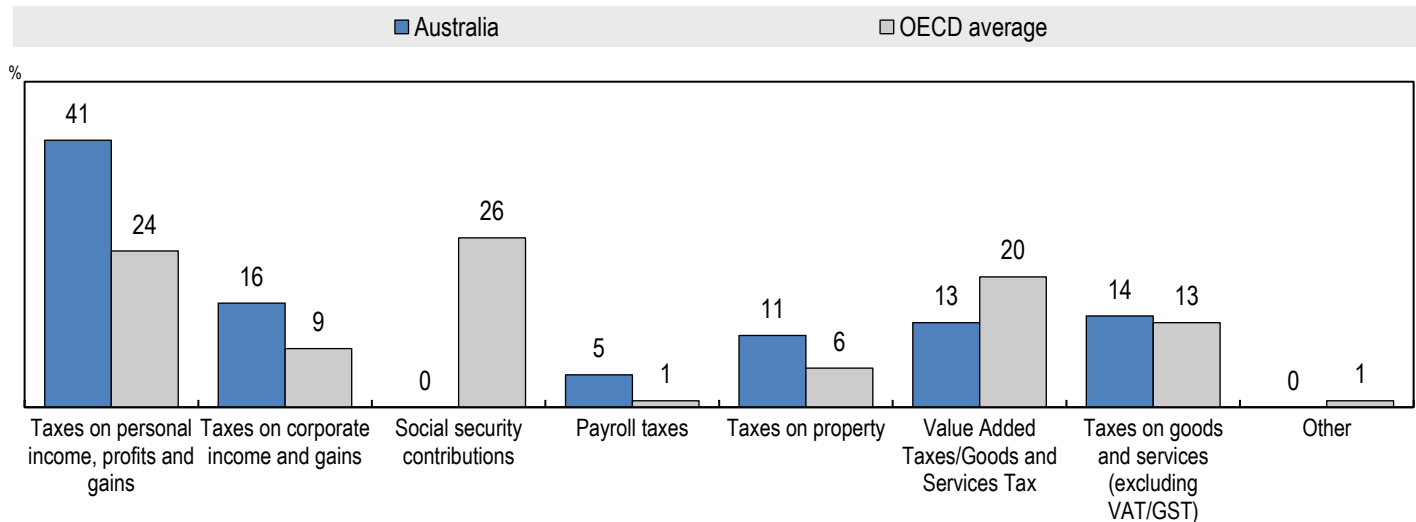
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Australia			Position in OECD ²		
	Australian Dollar, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	278 764	262 357	+ 16 407	57	57	-	2nd	2nd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	198 534	191 747	+ 6 787	41	41	-	2nd	2nd	-
<i>Corporate income and gains</i>	80 230	70 610	+ 9 620	16	15	+ 1	3rd	3rd	-
Social security contributions	-	-	-	-	-	-	36th	36th	-
Payroll taxes	23 799	23 354	+ 445	5	5	-	3rd	3rd	-
Taxes on property	52 585	49 641	+ 2 944	11	11	-	6th	5th	- 1
Taxes on goods and services	131 930	127 998	+ 3 932	27	28	- 1	28th	27th	- 1
<i>of which VAT</i>	62 727	60 312	+ 2 415	13	13	-	34th	34th	-
Other	-	-	-	-	-	-	34th	34th	-
TOTAL	487 078	463 350	+ 23 728	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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