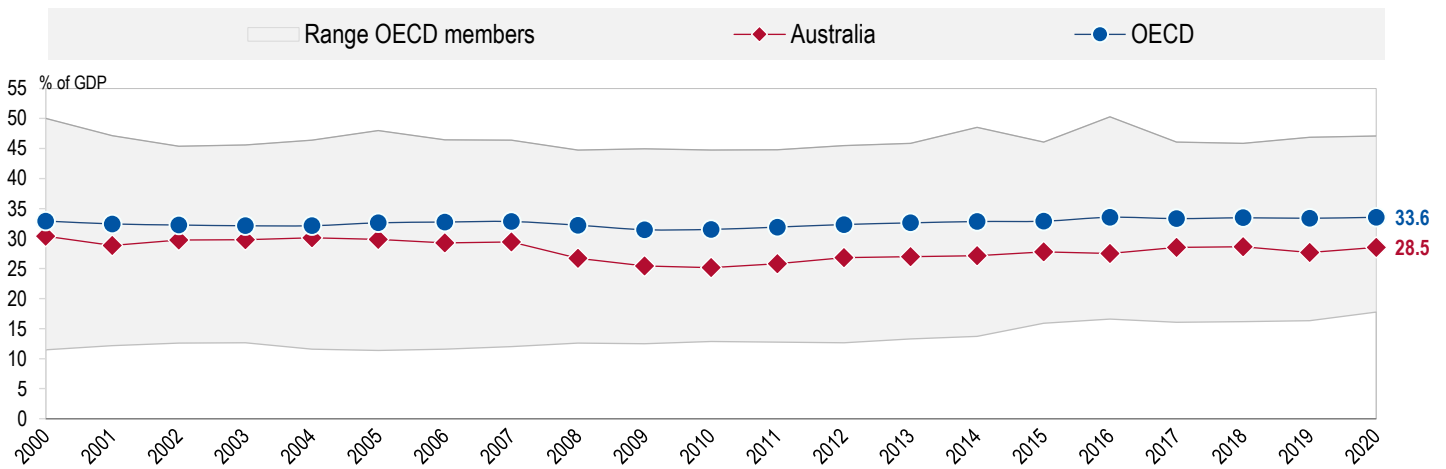


Revenue Statistics 2022 - Australia

Tax-to-GDP ratio

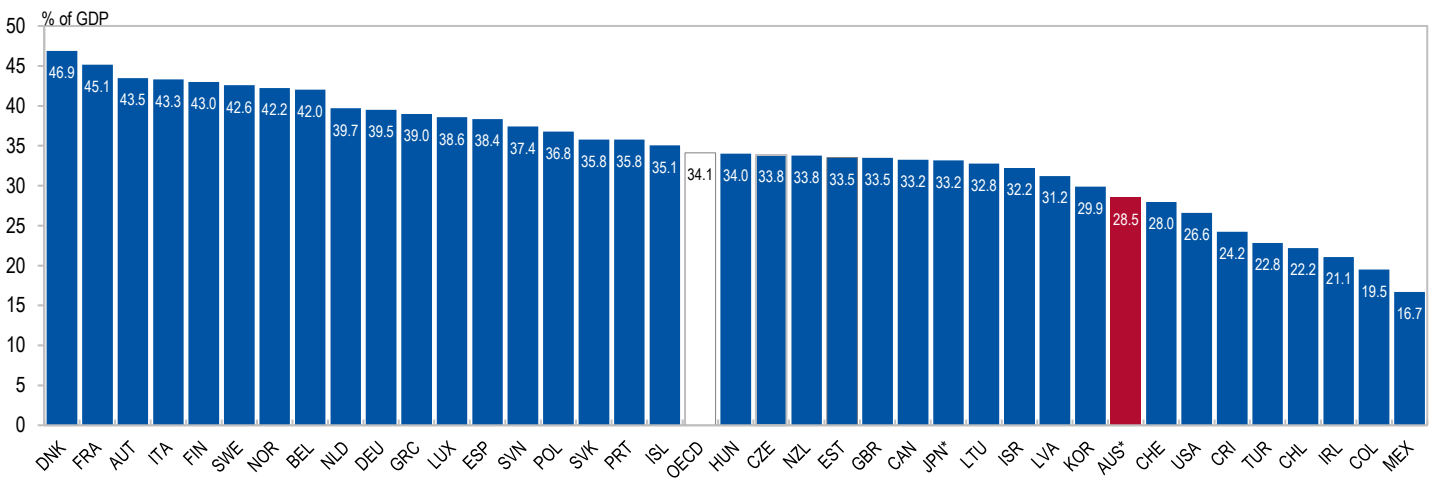
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Australia increased by 0.8 percentage points from 27.7% in 2019 to 28.5% in 2020.* The corresponding figures for the OECD average were an increase of 0.2 percentage points from 33.4% to 33.6% over the same period. The tax-to-GDP ratio in Australia has decreased from 30.4% in 2000 to 28.5% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.6% compared with 32.9%). During that period the highest tax-to-GDP ratio in Australia was 30.4% in 2000, with the lowest being 25.2% in 2010.



Tax-to-GDP ratio compared to the OECD, 2021

The chart below shows tax-to-GDP ratios for 2021. As Australia is unable to provide 2021 data, the latest available data from 2020 has been used. Australia's 2020 tax-to-GDP ratio ranked it 30th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio compared with the 2021 figures. In 2020 Australia had a tax-to-GDP ratio of 28.5%, compared with the OECD average of 34.1% in 2021 and 33.6% in 2020.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

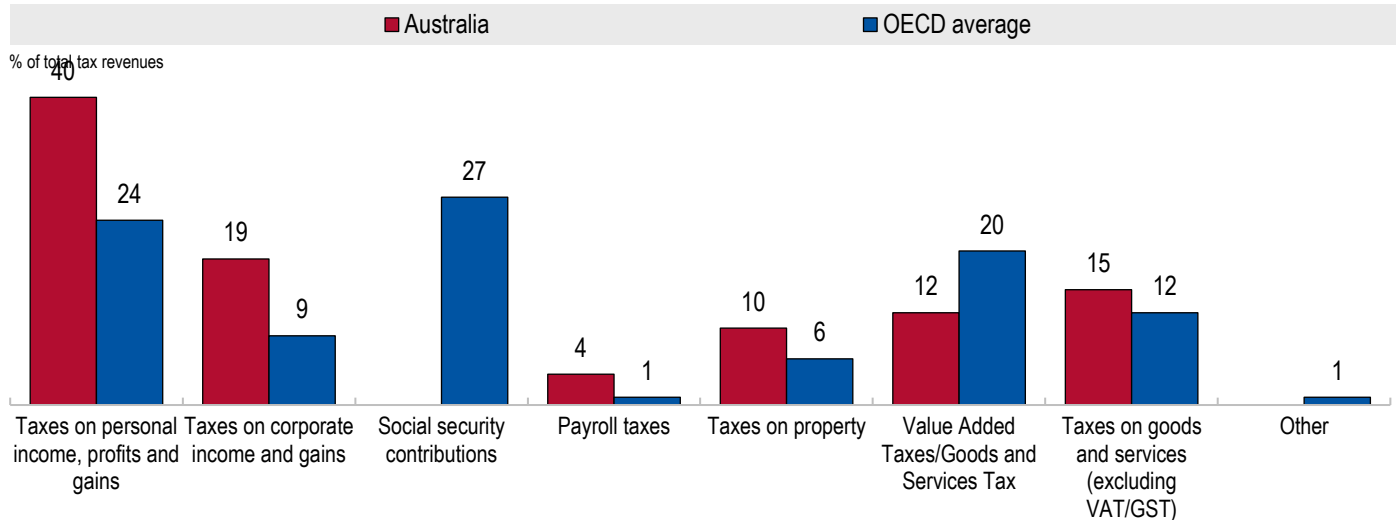
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2020

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 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			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	324 826	348 274	+ 23 448	59	59	-	2nd	2nd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	230 798	236 926	+ 6 128	42	40	- 2	2nd	4th	- 2
<i>Corporate income and gains</i>	94 028	111 348	+ 17 320	17	19	+ 2	4th	4th	-
Social security contributions	-	-	-	-	-	-	38th	38th	-
Payroll taxes	25 701	26 383	+ 682	5	4	- 1	4th	4th	-
Taxes on property	53 982	59 509	+ 5 527	10	10	-	6th	6th	-
Taxes on goods and services	144 405	156 564	+ 12 159	26	27	+ 1	31st	30th	+ 1
<i>of which VAT</i>	64 048	73 297	+ 9 249	12	12	-	36th	36th	-
Other	-	-	-	-	-	-	36th	36th	-
TOTAL	548 914	590 730	+ 41 816	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

Source: OECD Revenue Statistics 2022

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