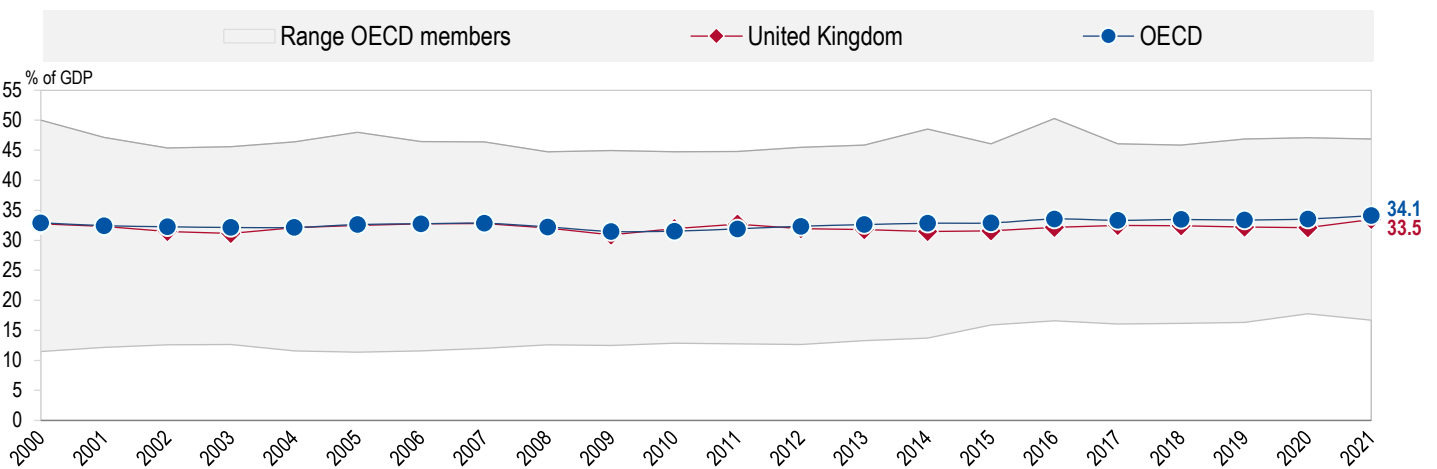


Revenue Statistics 2022 - the United Kingdom

Tax-to-GDP ratio

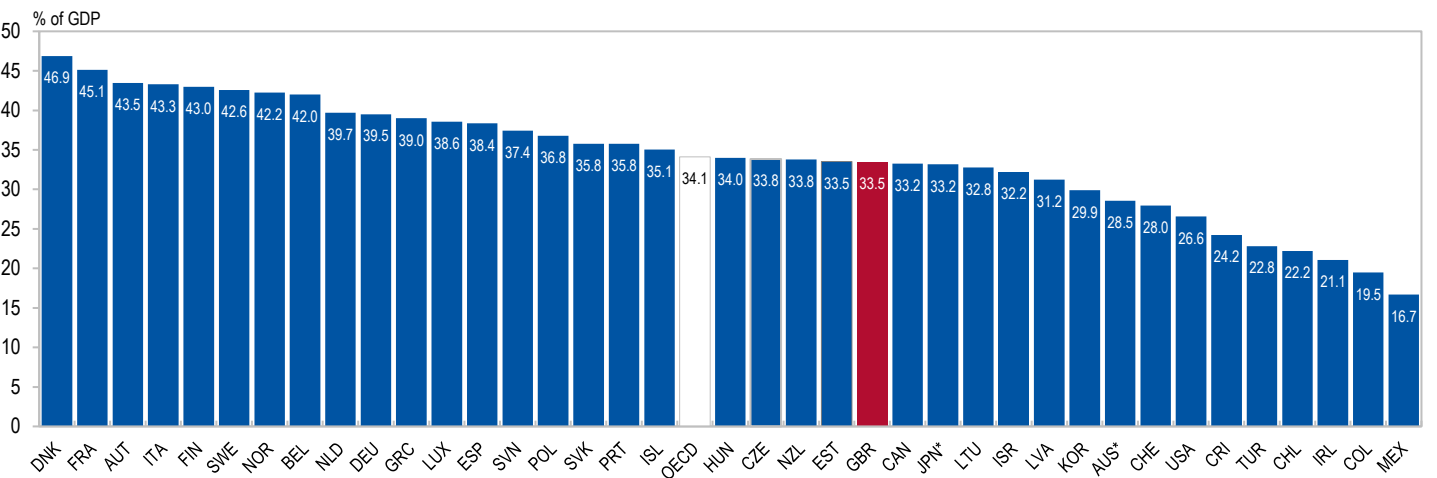
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United Kingdom increased by 1.4 percentage points from 32.1% in 2020 to 33.5% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in the United Kingdom has increased from 32.7% in 2000 to 33.5% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in the United Kingdom was 33.5% in 2021, with the lowest being 30.9% in 2009.



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

The United Kingdom ranked 23rd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, the United Kingdom had a tax-to-GDP ratio of 33.5% compared with the OECD average of 34.1%. In 2020, the United Kingdom was ranked 25th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



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

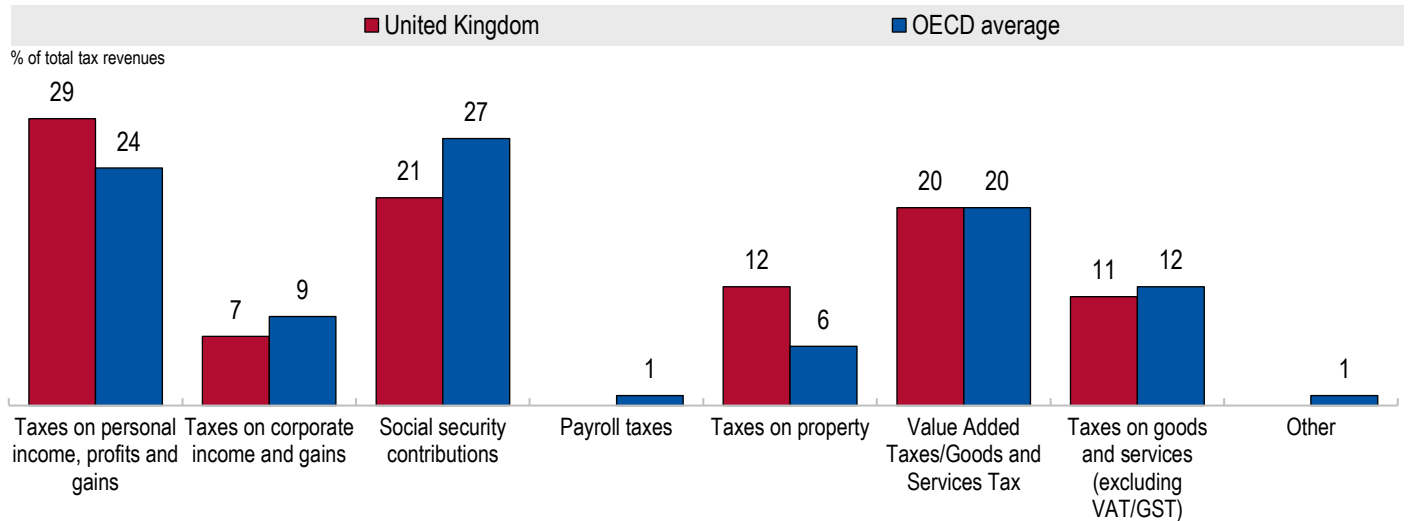
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 the United Kingdom compared with the OECD average is shown in the figure below.



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in the United Kingdom			Position in OECD ²		
	Pound Sterling, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	251 743	247 296	- 4 447	35	36	+ 1	16th	11th	+ 5
<i>of which</i>									
<i>Personal income, profits and gains</i>	200 490	197 219	- 3 271	28	29	+ 1	11th	12th	- 1
<i>Corporate income and gains</i>	51 253	50 077	- 1 176	7	7	-	21st	20th	+ 1
Social security contributions	143 306	144 990	+ 1 684	20	21	+ 1	28th	28th	-
Payroll taxes	2 764	2 892	+ 128	-	-	-	15th	14th	+ 1
Taxes on property	90 329	80 134	- 10 195	12	12	-	1st	4th	- 3
Taxes on goods and services	238 581	215 138	- 23 443	33	31	- 2	18th	20th	- 2
<i>of which VAT</i>	154 996	139 461	- 15 535	21	20	- 1	17th	19th	- 2
Other	3 343	2 896	- 447	-	-	-	20th	20th	-
TOTAL	726 723	690 450	- 36 273	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

Contacts

Kurt Van Dender

Centre for Tax Policy and Administration
Acting Head, Tax Policy and Statistics Division
Kurt.VanDender@oecd.org

Alexander Pick

Centre for Tax Policy and Administration
Acting Head, Tax Data & Statistical Analysis Unit
Alexander.Pick@oecd.org

Nicolas Miranda

Centre for Tax Policy and Administration
Statistician, Tax Data & Statistical Analysis Unit
Nicolas.Miranda@oecd.org