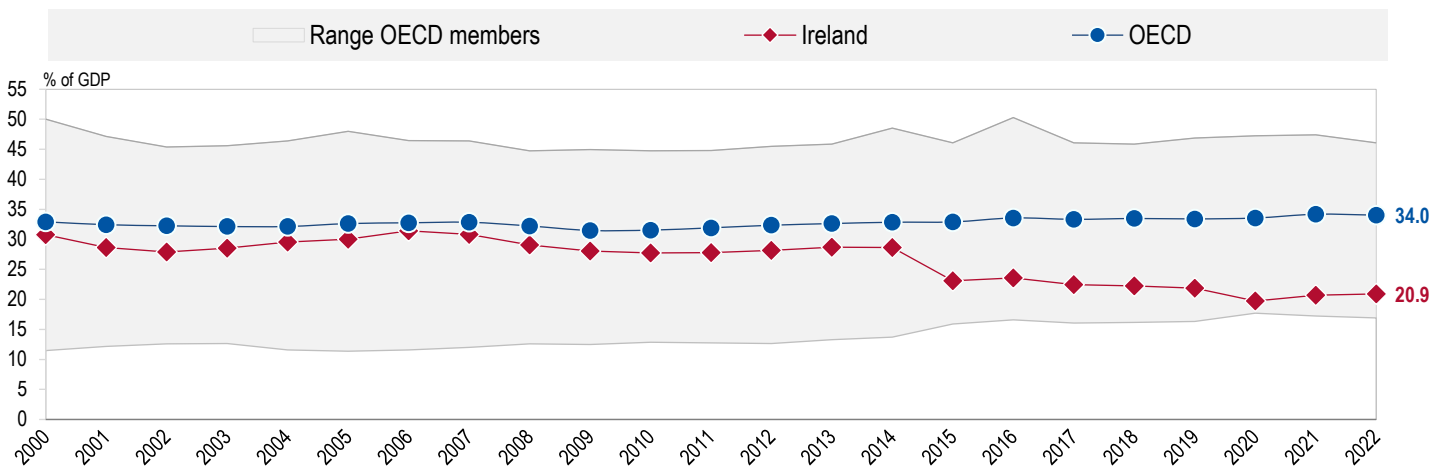


# Revenue Statistics 2023 - Ireland

## Tax-to-GDP ratio

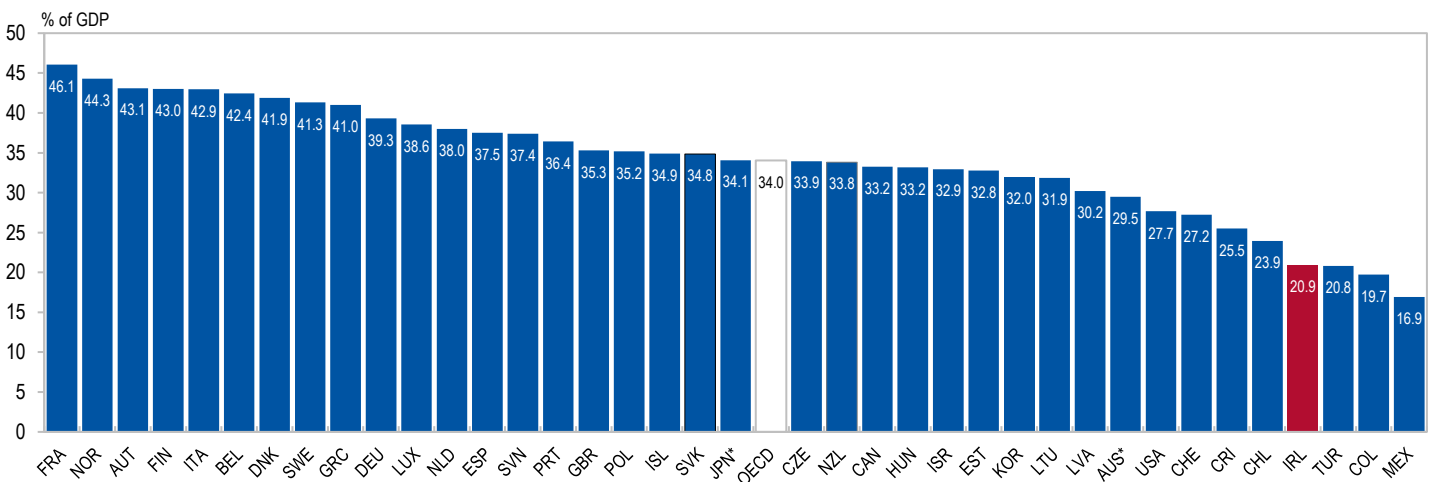
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Ireland<sup>†</sup> increased by 0.2 percentage points from 20.7% in 2021 to 20.9% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Ireland has decreased from 30.8% in 2000 to 20.9% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Ireland was 31.4% in 2006, with the lowest being 19.7% in 2020.



### Tax-to-GDP ratio compared to the OECD, 2022

Ireland ranked 35th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Ireland had a tax-to-GDP ratio of 20.9% compared with the OECD average of 34.0%. In 2021, Ireland was ranked 36th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

<sup>†</sup> Between 2014 and 2015, Ireland experienced unusually high GDP growth, driven by transfers of intangible assets (including licences and patents) into the Irish jurisdiction by a number of multinational enterprises. Although the nominal amount of tax revenues increased during this period, the exceptionally high GDP growth caused the tax to GDP ratio in Ireland to fall sharply between 2014 and 2015. For more information, see page 28 of Revenue Statistics 2016.

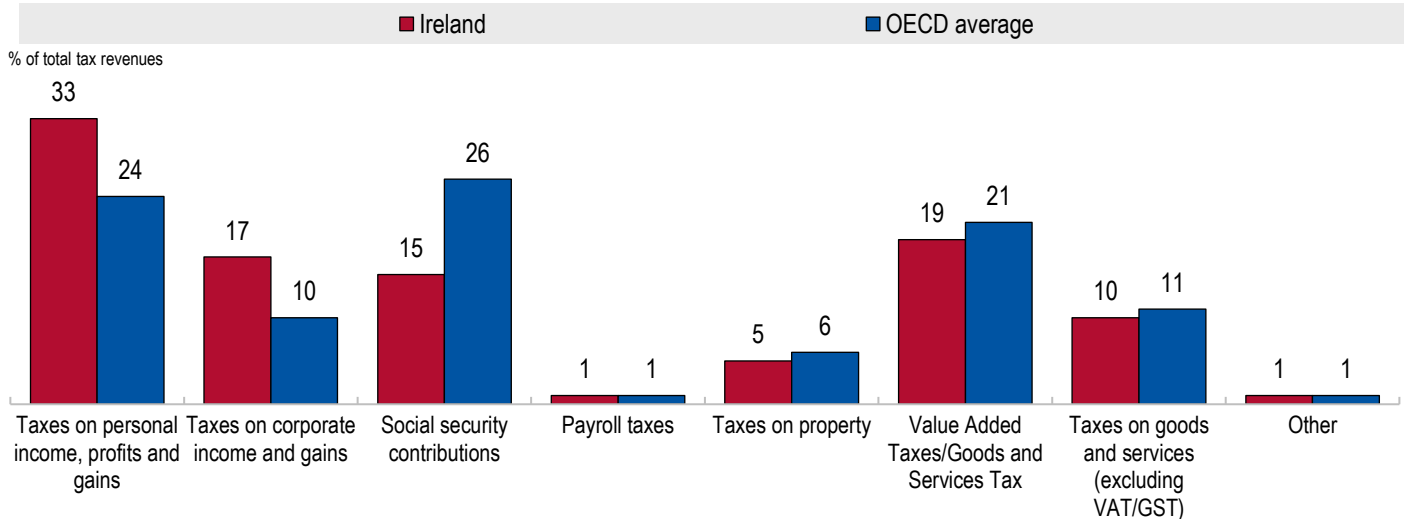
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

The structure of tax receipts in Ireland compared with the OECD average is shown in the figure below.



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

- » Higher revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » Equal to the OECD average from payroll taxes.
- » A lower proportion of revenues from property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST), and substantially lower revenues from social security contributions.

### Tax structure

	Tax Revenues in national currency			Tax structure in Ireland			Position in OECD		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	36 333	44 737	+ 8 404	49	50	+ 1	6th	6th	-
<i>of which</i>	-	-	-	-	-	-	0	0	-
<i>Personal income, profits and gains</i>	24 380	29 413	+ 5 033	33	33	-	7th	7th	-
<i>Corporate income and gains</i>	11 954	15 324	+ 3 370	16	17	+ 1	5th	6th	- 1
Social security contributions	12 285	13 618	+ 1 333	17	15	- 2	30th	30th	-
Payroll taxes	-	-	-	1	1	-	11th	12th	- 1
Taxes on property	3 687	4 843	+ 1 155	5	5	-	19th	18th	+ 1
Taxes on goods and services	21 002	25 821	+ 4 818	28	29	+ 1	25th	23rd	+ 2
<i>of which VAT</i>	12 753	16 642	+ 3 888	17	19	+ 2	26th	25th	+ 1
Other	281	529	+ 248	-	1	+ 1	25th	17th	+ 8
<b>TOTAL</b>	<b>74 034</b>	<b>89 826</b>	<b>+ 15 792</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

### Contacts

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