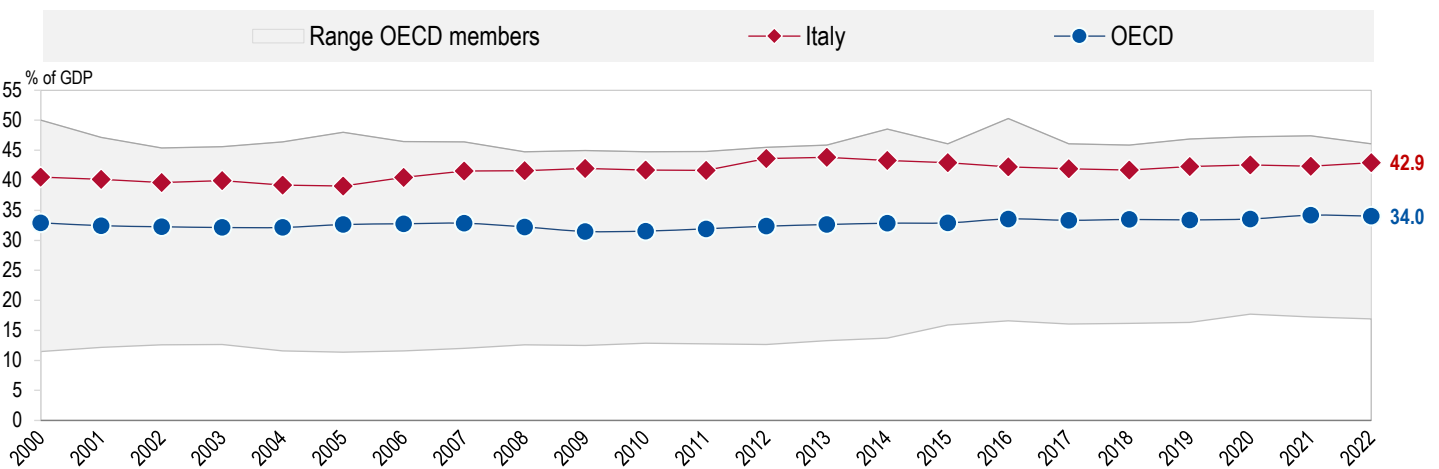


Revenue Statistics 2023 - Italy

Tax-to-GDP ratio

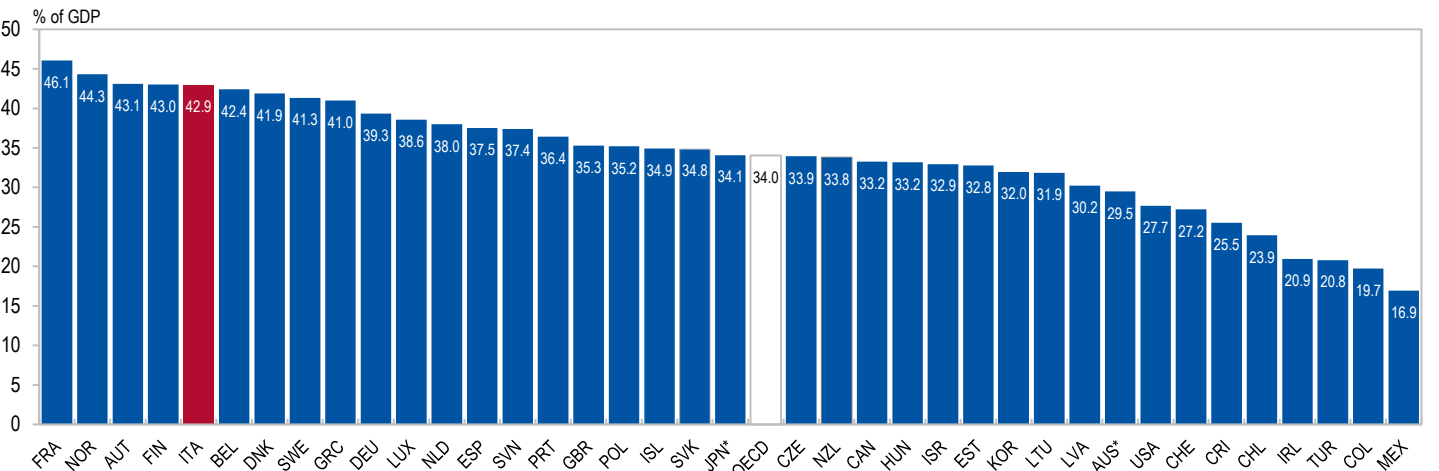
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Italy increased by 0.6 percentage points from 42.4% in 2021 to 42.9% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Italy has increased from 40.5% in 2000 to 42.9% 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 Italy was 43.8% in 2013, with the lowest being 39.0% in 2005.



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

Italy ranked 5th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Italy had a tax-to-GDP ratio of 42.9% compared with the OECD average of 34.0%. In 2021, Italy was ranked 8th 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.

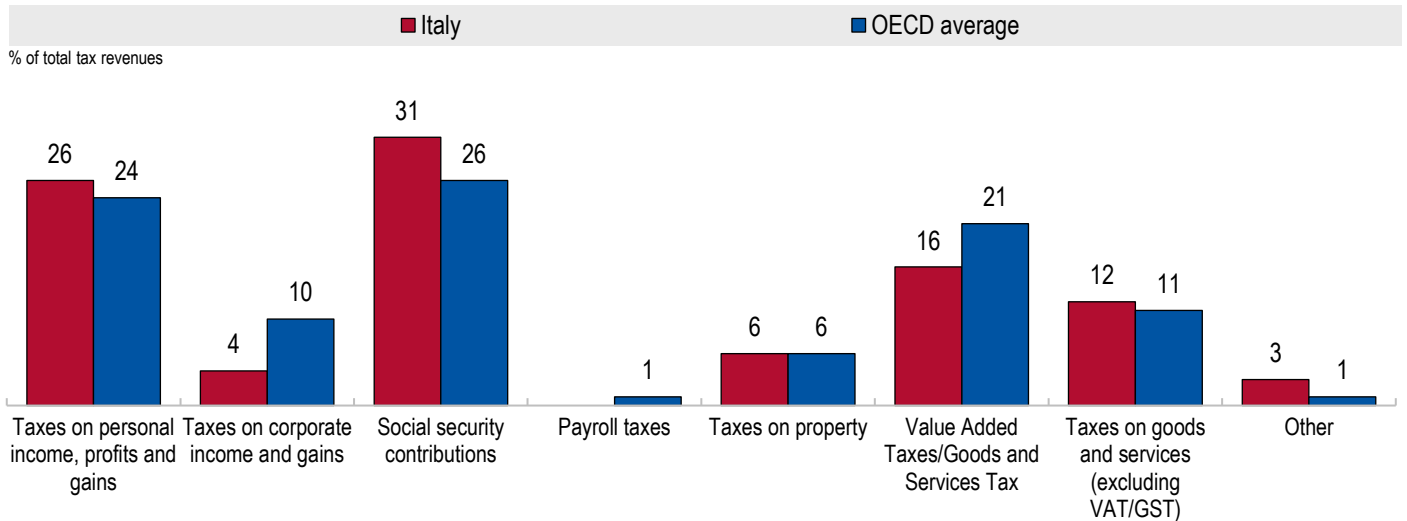
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Italy			Position in OECD		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	231 911	245 816	+ 13 905	33	32	- 1	18th	22nd	- 4
<i>of which</i>									
<i>Personal income, profits and gains</i>	189 242	200 030	+ 10 788	27	26	- 1	15th	15th	-
<i>Corporate income and gains</i>	34 165	34 041	- 124	5	4	- 1	34th	36th	- 2
Social security contributions	224 742	240 691	+ 15 949	32	31	- 1	17th	15th	+ 2
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	40 432	45 063	+ 4 631	6	6	-	16th	16th	-
Taxes on goods and services	190 621	217 722	+ 27 101	27	28	+ 1	28th	24th	+ 4
<i>of which VAT</i>	99 669	120 980	+ 21 311	14	16	+ 2	34th	31st	+ 3
Other	21 374	25 069	+ 3 695	3	3	-	2nd	2nd	-
TOTAL	707 109	771 930	+ 64 821	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.

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

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