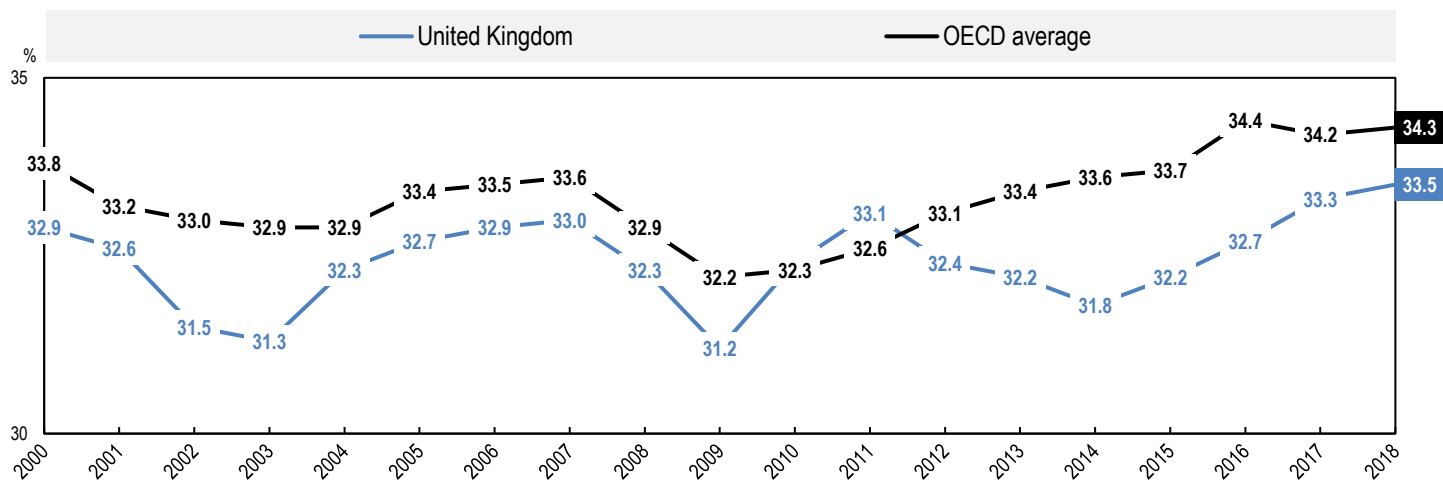


# Revenue Statistics 2019 - the United Kingdom

## Tax-to-GDP ratio

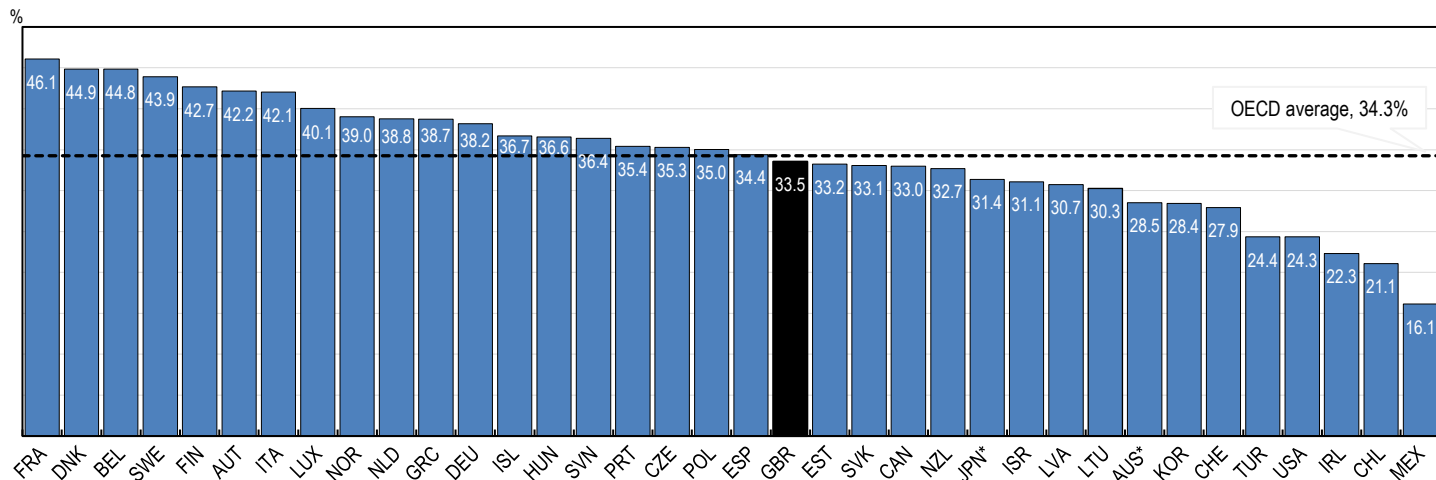
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United Kingdom increased by 0.2 percentage points from 33.3% in 2017 to 33.5% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in the United Kingdom has increased from 32.9% in 2000 to 33.5% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in the United Kingdom was 33.5% in 2018, with the lowest being 31.2% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2018

The United Kingdom ranked 20th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, the United Kingdom had a tax-to-GDP ratio of 33.5% compared with the OECD average of 34.3%. In 2017, the United Kingdom was also ranked 20th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



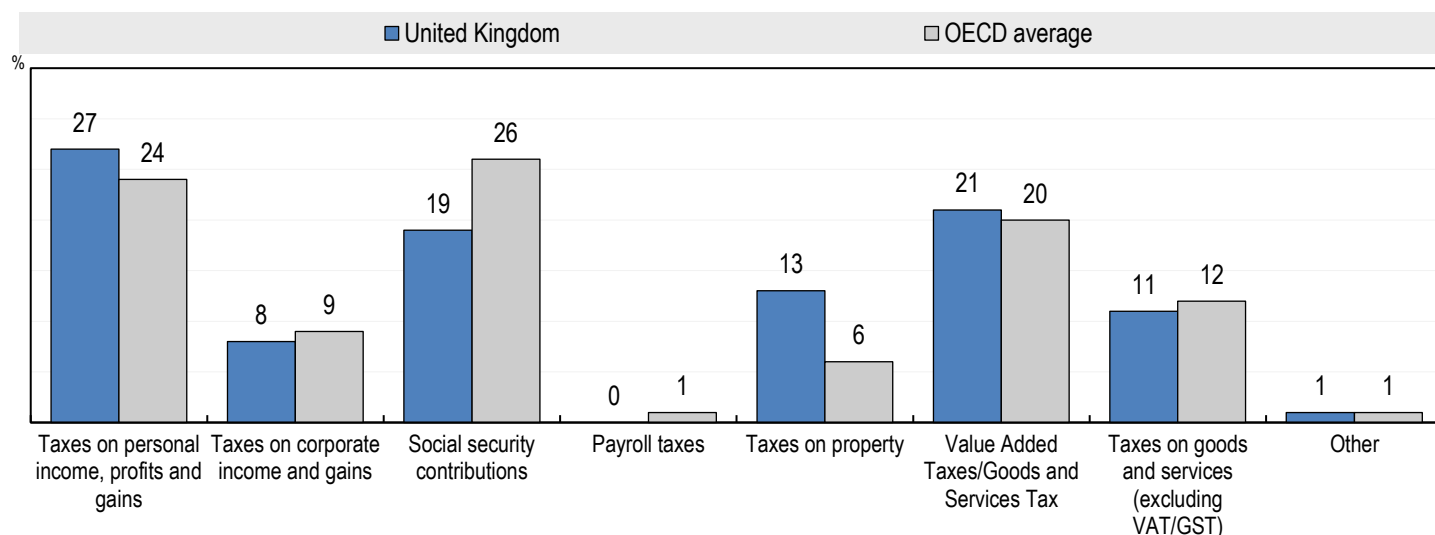
\* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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; property taxes; and 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 <sup>2</sup>		
	Pound Sterling, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains <sup>1</sup>	243 181	229 942	+ 13 238	36	36	-	14th	12th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	185 560	176 642	+ 8 917	27	27	-	11th	12th	+ 1
<i>Corporate income and gains</i>	57 621	53 300	+ 4 321	8	8	-	18th	17th	- 1
Social security contributions	130 595	121 900	+ 8 695	19	19	-	27th	27th	-
Payroll taxes	1 842	-	+ 1 842	-	-	-	14th	27th	+ 13
Taxes on property	85 555	81 345	+ 4 210	13	13	-	2nd	2nd	-
Taxes on goods and services	217 263	208 050	+ 9 213	32	32	-	19th	18th	- 1
<i>of which VAT</i>	141 336	133 856	+ 7 480	21	21	-	19th	16th	- 3
Other	3 419	3 318	+ 101	1	1	-	20th	18th	- 2
<b>TOTAL</b>	<b>681 855</b>	<b>644 555</b>	<b>+ 37 299</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 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 2019 <http://oe.cd/revenue-statistics>

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