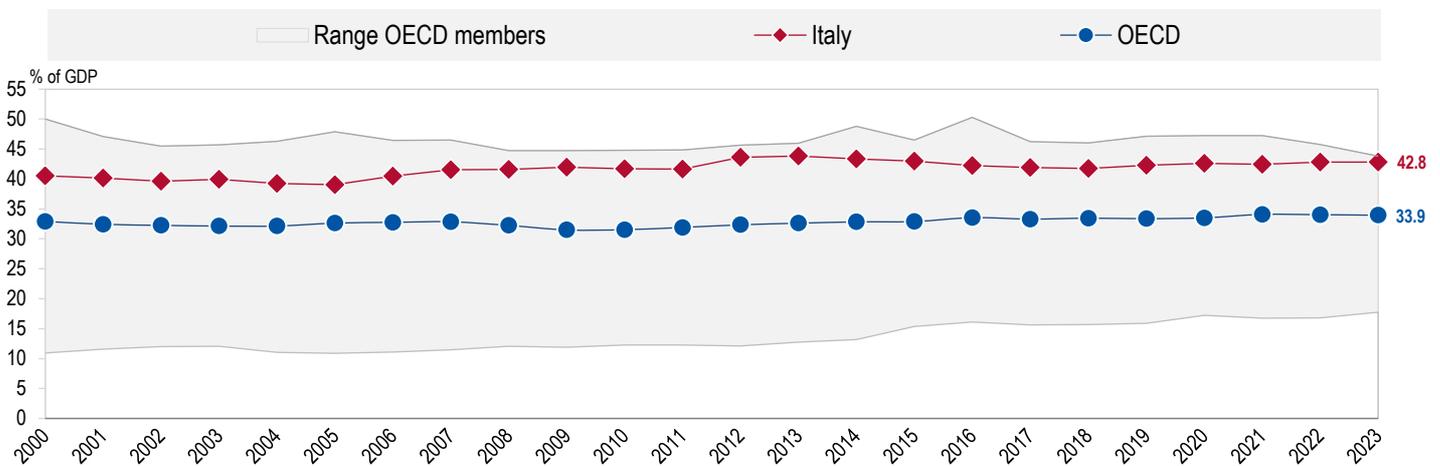


Revenue Statistics 2024 - Italy

Tax-to-GDP ratio

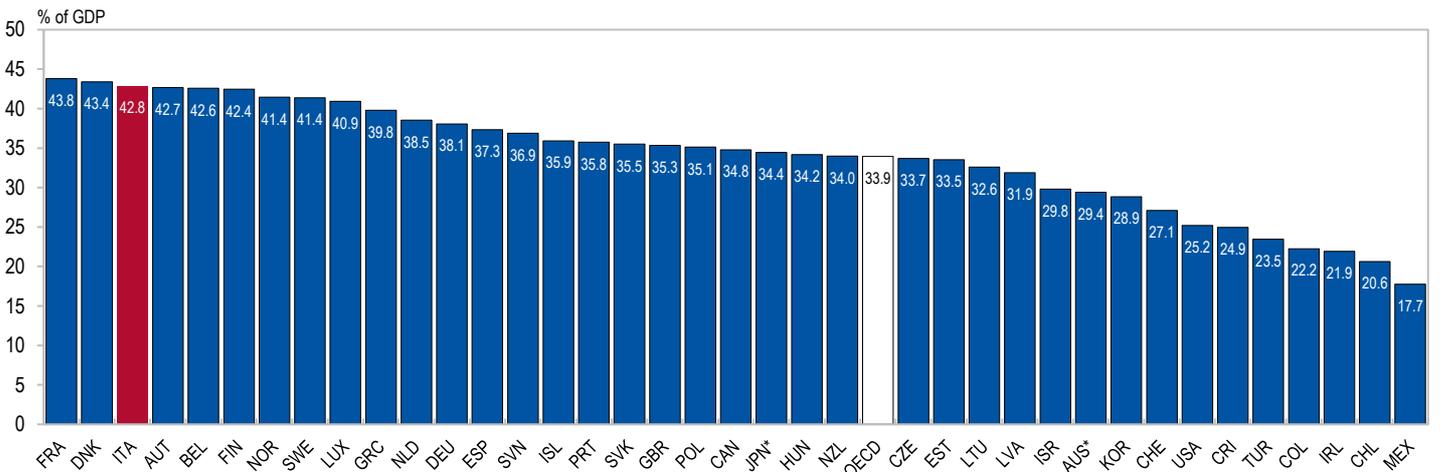
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Italy did not change between 2022 and 2023, remaining at 42.8%. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. Since the year 2000, the tax-to-GDP ratio in Italy has increased from 40.5% to 42.8%. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% 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, 2023

Italy ranked 3rd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Italy had a tax-to-GDP ratio of 42.8% compared with the OECD average of 33.9%. In 2022, Italy was ranked 5th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

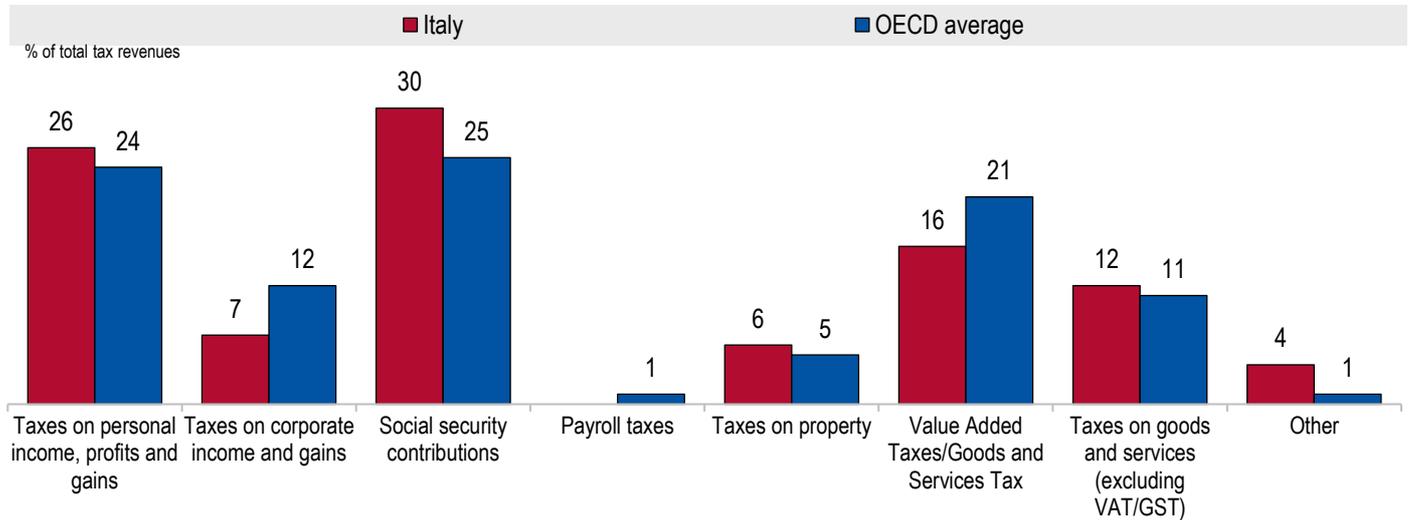
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2022

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; property taxes; and goods & services taxes (excluding VAT/GST).
- » 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			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	246 146	275 661	+ 29 515	32	33	+ 1	22nd	21st	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	200 039	214 461	+ 14 422	26	26	-	15th	15th	-
<i>Corporate income and gains</i>	34 362	56 319	+ 21 957	4	7	+ 3	36th	31st	+ 5
Social security contributions	240 690	256 430	+ 15 740	31	30	- 1	16th	15th	+ 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	45 062	48 157	+ 3 095	6	6	-	16th	16th	-
Taxes on goods and services	219 073	232 465	+ 13 392	28	28	-	24th	24th	-
<i>of which VAT</i>	120 980	138 533	+ 17 553	16	16	-	31st	28th	+ 3
Other	25 069	31 845	+ 6 776	3	4	+ 1	2nd	2nd	-
TOTAL	773 609	840 824	+ 67 215	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 (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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