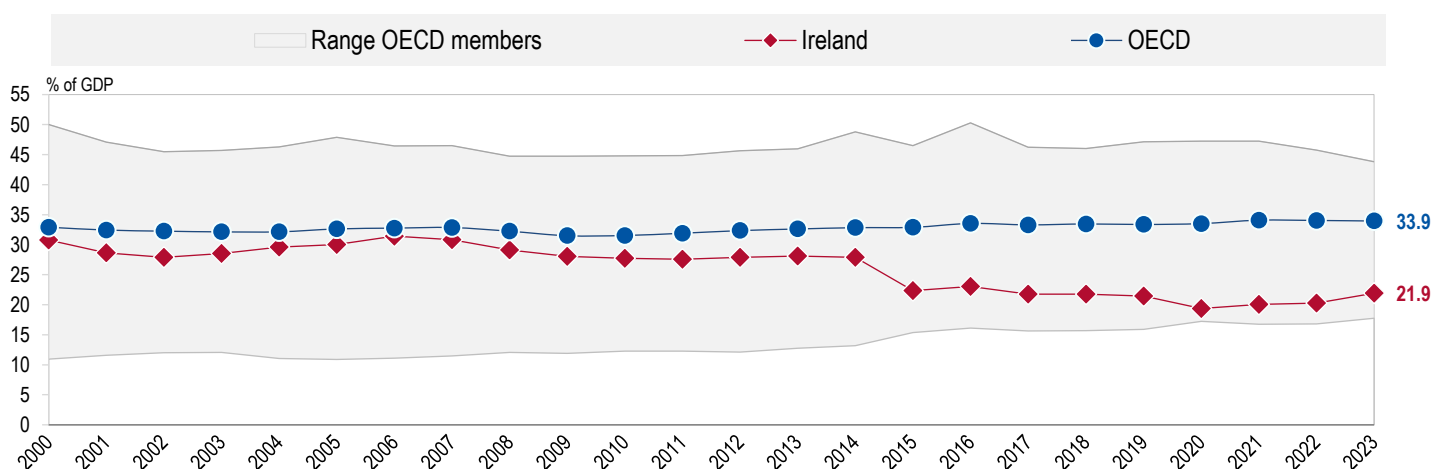


Revenue Statistics 2024 - Ireland

Tax-to-GDP ratio

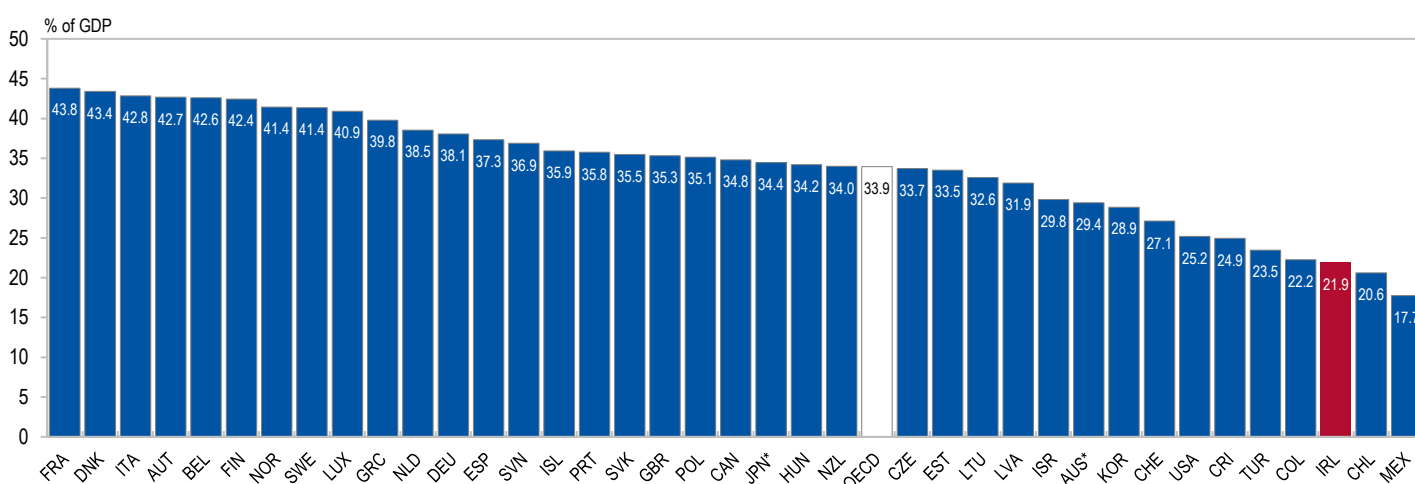
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Ireland[†] increased by 1.6 percentage points from 20.3% in 2022 to 21.9% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Ireland has decreased from 30.8% in 2000 to 21.9% in 2023. 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 Ireland was 31.4% in 2006, with the lowest being 19.4% in 2020.



Tax-to-GDP ratio compared to the OECD, 2023

Ireland ranked 36th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Ireland had a tax-to-GDP ratio of 21.9% compared with the OECD average of 33.9%. In 2022, Ireland was also ranked 36th 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.

[†] 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.

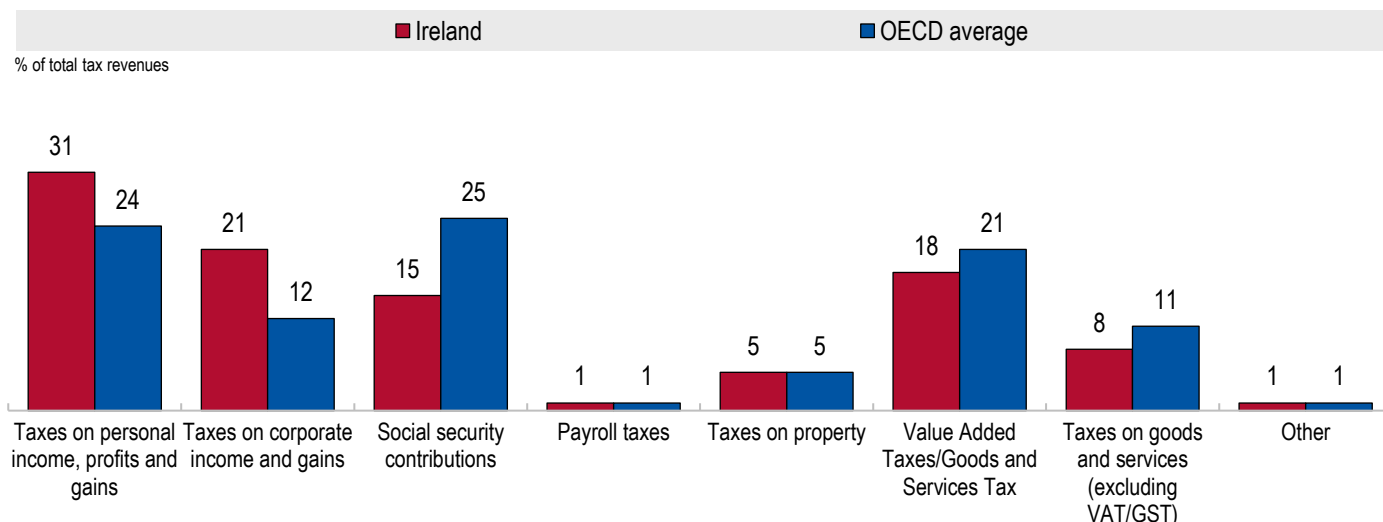
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2022

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 and property taxes.
- » A lower proportion of revenues from social security contributions; value-added taxes; and goods & services taxes (excluding VAT/GST).

Tax structure

	Tax Revenues in national currency			Tax structure in Ireland			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	44 737	55 679	+ 10 942	50	53	+ 3	6th	5th	+ 1
<i>of which</i>	-	-		-	-		0	0	
<i>Personal income, profits and gains</i>	29 413	33 033	+ 3 620	33	31	- 2	7th	7th	-
<i>Corporate income and gains</i>	15 324	22 646	+ 7 322	17	21	+ 4	6th	6th	-
Social security contributions	13 792	15 967	+ 2 175	15	15	-	30th	30th	-
Payroll taxes	-	-	-	1	1	-	12th	12th	-
Taxes on property	4 843	5 009	+ 167	5	5	-	19th	19th	-
Taxes on goods and services	25 850	27 896	+ 2 046	29	26	- 3	23rd	28th	- 5
<i>of which VAT</i>	16 642	19 176	+ 2 534	18	18	-	25th	27th	- 2
Other	529	631	+ 102	1	1	-	17th	18th	- 1
TOTAL	90 028	105 515	+ 15 487	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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