

## Ireland

Table IE.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.3	12.2	10.9	10.9	10.5	10.6	10.9	11.0	8.7	8.8	8.3	8.0	7.8	27	27.9
VAT	7.3	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.5	4.7	4.3	4.3	4.3	27	15.3
Taxes and duties on imports excluding VAT	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	1.1	1.1	6	4.0
Taxes on products, except VAT and import duties	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	1.4	1.4	25	5.0
Other taxes on production	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	20	3.7
<b>Direct taxes</b>	13.5	12.4	12.0	11.8	12.3	12.9	12.9	12.9	10.8	10.8	10.3	10.6	10.4	13	37.2
Personal income taxes	9.5	9.0	8.9	8.7	9.1	9.6	9.5	9.4	7.5	7.6	7.1	7.0	6.9	14	24.6
Corporate income taxes	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	3.2	3.1	8	11.0
Other	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	0.5	0.4	19	1.5
<b>Social contributions</b>	4.1	4.5	5.2	5.0	5.6	5.2	5.2	5.1	4.0	4.1	3.9	3.9	3.9	25	13.8
Employers'	2.9	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.5	2.4	2.4	2.4	24	8.5
Households'	1.2	1.3	2.1	2.1	2.4	2.4	2.2	2.1	1.6	1.6	1.5	1.5	1.5	24	5.3
<b>Less: capital transfers (1)</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>	30.8	29.0	28.1	27.8	28.5	28.7	29.0	29.0	23.4	23.8	22.6	22.5	22.1	27	78.9
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	97.3	97.0	96.4	96.2	96.4	96.2	96.5	96.7	96.9	96.9	97.1	97.3	97.5	2	76.9
<b>State government (2)</b>	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>Local government</b>	2.3	2.6	3.2	3.3	3.1	3.3	3.0	2.8	2.5	2.3	2.2	2.2	2.0	22	1.5
<b>Social security funds</b>	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>EU institutions</b>	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	11	0.5
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.0	10.5	9.8	9.8	9.5	9.5	9.8	9.8	7.7	7.9	7.4	6.9	6.8	27	24.2
<b>Labour</b>	10.7	11.3	12.4	12.2	13.1	13.2	13.1	12.9	10.0	10.2	9.7	9.6	9.6	27	34.3
of which on income from employment	10.6	11.2	12.3	12.1	13.0	13.0	12.9	12.7	9.8	10.1	9.6	9.5	9.5	27	33.9
Paid by employers	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	2.5	2.5	2.6	23	9.3
Paid by employees	7.5	7.9	9.0	8.9	9.6	10.0	9.7	9.5	7.3	7.5	7.1	7.0	6.9	23	24.6
Paid by non-employed	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	22	0.5
<b>Capital</b>	9.2	7.2	5.9	5.7	5.8	6.0	6.2	6.3	5.8	5.6	5.4	6.0	5.7	17	20.3
Income of corporations	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	3.2	3.1	9	11.0
Income of households	2.0	1.3	0.9	0.7	0.7	0.8	0.7	0.7	0.9	0.7	0.6	0.6	0.6	15	2.2
Income of self-employed	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	0.8	0.9	0.8	0.8	0.7	17	2.6
Stock of capital	2.6	2.0	1.7	1.6	1.8	2.0	2.0	2.2	1.5	1.3	1.3	1.4	1.3	18	4.5

Table IE.1: Tax Revenue (continued)

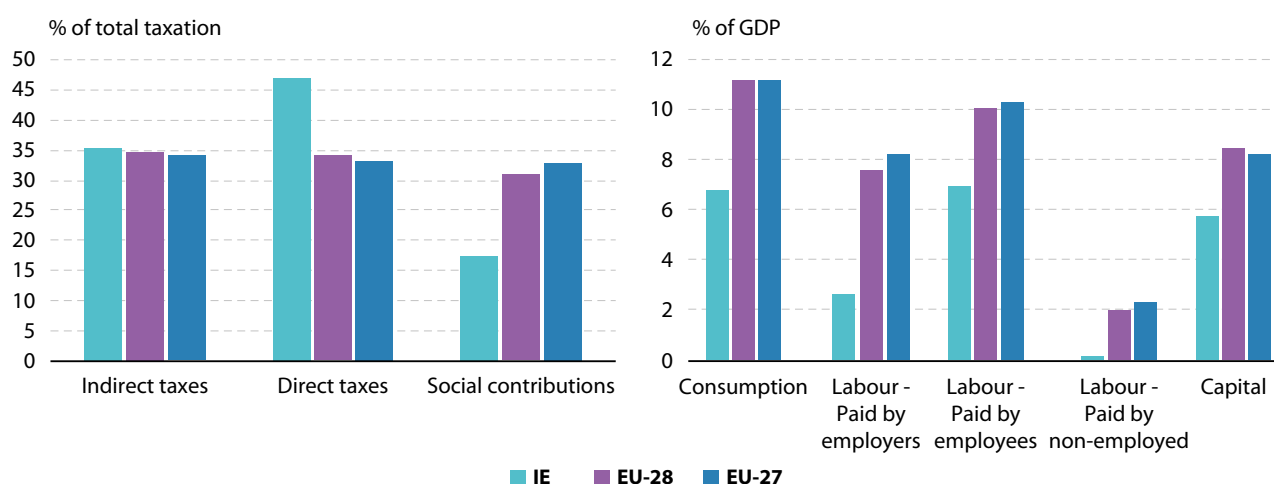
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.4	2.3	2.3	2.4	2.5	2.4	2.5	2.4	1.9	1.9	1.7	1.6	1.4	27	5.0
Energy	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.5	1.2	1.2	1.1	1.0	0.8	27	3.0
of which transport fuel taxes	1.1	1.1	1.3	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	0.7	0.7	27	
Transport	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.6	11	2.0
Pollution and resources	0.03	0.03	0.03	0.04	0.04	0.04	0.03	0.02	0.02	0.02	0.02	0.01	0.01	24	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	2.4	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.2	1.1	1.2	1.1	15	4.0
Recurrent taxes on immovable property	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.6	0.5	14	1.9
Other taxes on property	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.5	0.5	0.6	0.6	13	2.1
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	21.8	19.6	18.3	18.1	17.8	18.1	18.9	19.8	20.0	20.0	20.1	19.4	19.7	12	
<b>Labour</b>	26.1	25.6	27.9	28.9	32.5	33.2	32.9	33.9	33.4	33.1	32.6	33.0	33.5	16	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	0.1	0.1		0.4
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	:	:	:	:	:	:	:		

(<sup>1</sup>) Representing taxes assessed but unlikely to be collected.

(<sup>2</sup>) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure IE.1: Tax revenues by main taxes, 2019  
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

**Table IE.2:** Latest tax reforms

Description of measure	Change	Date
<b>Value-added tax</b>		
Reduction of reduced rate of VAT for tourism / hospitality sector on temporary basis from 13.5% to 9%	Rate decrease; base decrease	Announcement: 2020-10-13 Legislation: 2020-12-19 In force from: 2020-11-01