

# Structures of the taxation systems in the European Union 1970-1997












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












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# Structures of the taxation systems in the European Union 1970-1997



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Luxembourg: Office for Official Publications of the European Communities, 2000

ISBN 92-828-9834-2

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*Printed in Luxembourg*

PRINTED ON WHITE CHLORINE-FREE PAPER



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**Yves Franchet**  
**Director-General**

**STRUCTURES OF THE TAXATION SYSTEMS  
IN THE EUROPEAN UNION**

**1970-1997**

This publication is the result of a collaboration between two Directorates general of the European Commission : TAXUD, responsible for "Taxation and Customs Union", and EUROSTAT, the Statistical Office of the European Communities. Tax data collected from the national statistical offices by EUROSTAT were processed and analysed by TAXUD.

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## I. INTRODUCTION

With the establishment of the Single Market and the introduction of the Monetary Union, European economies have become closely interconnected. In this situation differences in national tax systems are becoming increasingly important for economic decisions concerning for example investment, saving, employment and consumption.

The taxation systems of the Member States of the Union still exhibit great differences (in rates, bases, objects of taxation, certainty of taxation etc.). Owing to their great complexity, comparisons between the taxation systems are very difficult. The *Structures of the Taxation Systems in the European Union* (for the sake of brevity "*Structures*") provides a unified framework by which the heterogeneous taxation systems of the different Member States can be compared at different levels of aggregation. Such a framework is also of importance for the preparation of tax policy decisions in the European context.

The publication is divided into four main parts: The **summary** in Chapter II gives an overview of the main developments in the taxation structures of the Member States of the Union. The analysis focuses on the evolution of all 15 Member States (EU-15) in the period 1980 to 1997 but occasionally refers also to previous years.

The **methodological note** in Chapter III helps the reader to appreciate the validity of the statistical results. For readers who wish to replicate our results, a "key" is added which translates the classification of taxes and social contributions published by Eurostat, the Statistical Office of the European Community, into the categories that are used in the present publication. It should be pointed out that in this edition of the *Structures* several changes in the definitions have been introduced so that the results are not fully comparable with the previous edition. The *Structures* are still a relatively new statistical instrument; the European Commission does not regard the methodology as finalised for always. Suggestions for improvements are welcomed.

The **per country analysis** in Chapter IV presents for each Member State a brief description of the taxation system, its structure and the evolution of the structure. Chapter V presents the results of the same analysis as the per country descriptions in the form of **comparative tables**. Tables showing the relevant tax data as a percentage of total taxation are added.

This publication is the result of a co-operation between the Directorate General "Taxation and Customs Union" (TAXUD) and Eurostat (ESTAT). The results are based on the data available in October 1999. For several

countries and several years estimates had to be made (see methodological note). The reader will note that in some cases GDP-ratios and implicit tax rates have been changed for earlier years. This is partly a result of methodological improvements (see above) but also due to updates of National Accounts data.

## II. Summary: Trends in Taxation 1980 to 1997

### 1. Total Taxation

According to the available data and the estimates, the average share of taxes and social contributions in the GDP of the fifteen Member States of the Union increased slightly by 0.1 percentage point to 42.5% between 1996 and 1997. The 1997 level of taxation is 4.2 percentage points higher than the tax burden in 1980.

In 1997 a relatively strong increase of the tax burden could be observed in Italy (+ 1.2 percentage point); in all other countries the increases were smaller than one percentage point of GDP. The only countries to decrease the overall tax burden were Finland (-1.1 percentage point), Germany (-0.5 percentage point) and Denmark (-0.2 percentage point).

The relatively high average tax to GDP ratio that we observe today is to a large extent due to the tax increases in the 1970s. Between 1970 and 1979 the overall tax burden in the EU-9 went up from 34.4% to 38.6% of GDP, i.e. by 4.2 percentage points. In the 1980s (EU-15) the increase was more moderate (+ 2.7 percentage points of GDP). Moreover, the development was less homogeneous than in the 1970s. In the 1980s four countries (the Benelux countries and Germany) lowered the general tax level while in the decade before all countries apart from the United Kingdom had increased it. Partly owing to strong increases in Germany and Italy, the European tax quota again went up more quickly in the early 1990s. In the late 1990s the overall trend of the general tax burden still seems to be pointing upwards (the temporary reduction in 1994 was the result of the special development in Italy).

### 2. Indirect Taxes, Direct Taxes and Social Contributions

#### 2.1. Indirect Taxes

The share of indirect taxes as a % of GDP (EU-15) increased by a little more than one point between 1980 (12.8%) and 1997 (13.9%). Between 1996 and 1997 the share went up by 0.2 percentage point as a result of slight increases which were distributed over most

Member States. Decreases could only be registered for Luxembourg and Sweden. Measured as a percentage of total taxation indirect taxes decreased slightly: from 33.3% in 1980 to 32.6% in 1997. Since 1980 only five countries increased the share of indirect taxes in their total tax revenues: Spain, Luxembourg, the Netherlands, Sweden and the United Kingdom. The countries that in 1997 relied most on indirect taxes were Greece, Ireland, Portugal and the United Kingdom. However, the similarities for indirect taxation from one Member State to another are much greater than for direct taxes or social contributions.

The EU-15 share of VAT in GDP increased between 1980 and 1997 from 6.0% to 7.0% (its share in total taxation fell by almost one point to 16.4%). Naturally the increases were biggest in the countries which joined the Union in that period and consequently introduced a VAT system. Revenues from excise duties rose from 3.2% of GDP to 3.5%; their share in total taxation remained almost stable (8.1% in 1997). The biggest increases in revenues from excise duties could be observed in Spain, Italy and Luxembourg. The share of other indirect taxes in GDP hardly changed (their share in total taxation slowly but constantly declined from 9.5% to 8.1%). These taxes still play an important role in Greece, France, Austria and Sweden.

It should be remembered that the main changes in indirect taxation occurred in the 1970s when the share of indirect taxes in total taxation decreased by roughly 5 to 6 percentage points (depending on whether one looks at EU-9 or EU-6). The decrease in indirect taxes fell mainly on general sales or turnover taxes which were only partly replaced by VAT. Moreover the revenues from excise duties (especially on alcohol) declined in relative terms.

## 2.2. Direct Taxes

The share of direct taxes in GDP increased slightly by 0.3 percentage point of GDP between 1996 and 1997 (EU-15). Since 1980 this share has increased by 1.2 percentage point to now 13.7%. The share of direct taxes in total taxation marginally declined from 32.6% to 32.1% in this period.

The evolution of direct taxes was not smooth. After a relatively steady increase between 1980 and 1988/89 in line with the general economic growth, the share of these taxes in GDP slightly dropped in the late 1980s and early 1990s. The main reason for this were relative decreases in the earnings from taxes on corporate income. In more recent years however, this trend has been reversed. The average revenues from corporation income taxes stood at 3% of GDP in 1997, which is the same value as in 1989 and almost one percentage point more than in 1980 (EU-15). Measured as a percentage of total taxation, taxes on corporate income have gained importance too. The share in 1980 was

5.4%, seventeen years later it was 7.0%. Apart from France all countries relatively increased their revenues from corporate income taxes in this period, some such as Denmark, Ireland, Italy, Finland and the United Kingdom by a considerable amount.

Apart from the Mediterranean countries and France the role of personal income taxation, i.e. its share in total taxation, has declined in the Member States of the Union. The share of these taxes in GDP in 1997 was the same as in 1980, i.e. 9.3% (EU-15).

On average direct taxes other than those on personal or corporate income still play a minor role. In 1997 they represented 1.4% of GDP or 3.2% of total taxation.

## 2.3. Social Contributions

In 1997 the share of total social contributions in GDP fell by 0.3 percentage point to 15.0% of GDP (EU-15). However, in all Member States of the Union with the exception of Ireland and Luxembourg, social contributions have shown a marked and relatively stable increase over the last 15 years. Between 1980 and 1997 their share in GDP increased from 13.1% to 15.0%. Their proportion in total tax revenues went up from 34.1% to 35.3%. In most countries the dynamic increase of social contributions is a major driving force for the increase of the general tax burden. The development of the European average and in particular the increase since 1989 is strongly influenced by the development in Germany where revenues from social contributions increased by almost 3 percentage points of GDP between 1989 and 1997.

On average 55% of total social contributions are paid by employers. Apart from Ireland however, this share has been reduced since 1980, in some cases very clearly. In the Netherlands contributions for exceptional medical expenses and disability were shifted from the employers to the employees in 1989 ("Oort operation") which reduced the part paid by employers from 40% to 20% of social contributions. In Finland social contributions of employees were introduced in 1995.

## 3. The Structure of Taxation according to Economic Functions

### 3.1. Consumption

Since 1980 the taxation of consumption, measured as a percentage of GDP, increased slowly but continuously from 10.2% to 11.4% of GDP (EU-15). The increases were strongest in Spain, Portugal, Italy and the United Kingdom. The main factor behind this development was the growth of revenues from VAT. Measured as a percentage of total taxation the role of consumption taxes remained unchanged between 1980 and 1997 (26.7% in both years).

The implicit tax rate on consumption has increased from 15.4% to 16.8% in the period 1980 to 1997. It is worth noting that this rate differs from the rate published in the previous edition of the *Structures* in two respects: First, the private consumption in the tax base has been adjusted so that it reflects the consumption on the economic territory. Second, government consumption is entered in the calculation net of government salaries. This new definition is considered a better approximation of the actual tax base (see also methodological note). The implicit tax rate according to the old definition increased from 13.1% to 14.5% between 1980 and 1997, i.e. by the same number of percentage points as the new rate. On average the new rate is 2.7% (in 1997) higher than the former rate, only for Denmark is the difference more than 6 percentage points.

### 3.2. Employed Labour

The share of taxes and compulsory contributions on employed labour has marginally decreased from 21.4% of GDP in 1996 to 21.2% in 1997 (EU-15). The decrease was strongest in Finland (-1.6 percentage point of GDP). In Sweden the quota increased by 0.8 percentage point of GDP; for Greece, Spain, Italy and Portugal the estimates also indicate increases.

Compared to the total tax burden, labour taxation has grown less dynamically in the 1980s. The share of taxes on employed labour in total taxation decreased from 51.3% in 1980 to 49.9% in 1997. Relatively large rises of the share occurred in Greece, Germany, Austria and Portugal, while decreases were particularly big in Spain, Luxembourg, the Netherlands and the United Kingdom.

Between 1996 and 1997 the implicit tax rate on employed labour dropped marginally from 42.0% to 41.9%. However, for several countries only estimates are available. Moreover, the currently available new data are not yet final and might have to be revised in the future. It cannot be excluded that more accurate data will show a continued upward trend in the implicit tax rate.

In most countries the main component of labour taxation and also the main driving force behind the increases are social contributions (see above). The relative importance of other taxes on labour — wage taxes, personal income taxes, payroll taxes, etc. — remained fairly stable in many countries over the last decade. Although the trend in taxation of employed labour is less smooth than the trend in taxes on consumption, the general increase in labour taxation (quite marked in the 1970s and still significant in the 1980s) is a feature that is shared by almost all taxation systems in the Union.

### 3.3. Self-Employed Labour

The share of taxes and social contributions on self-employed labour has remained quite stable since

1980: in 1980 it was 2.2% of GDP, in 1997 2.3% (EU-15). The importance of the taxes on self- and non-employed labour as a percentage of total taxation has decreased a little from 5.7% to 5.3%. The statistical representation of self-employed labour is rather difficult. This productive factor is typically subject to the income tax. However, when the income tax is levied on an aggregate income from different sources, a splitting is usually not possible in a fully satisfactory way. It might therefore be the case that the figures shown here are to a certain degree overestimated.

### 3.4. Capital

The analysis of taxes on capital requires special care. First, this category includes taxes on different forms of capital which are used or could be used in the productive process, such as land, buildings or real capital like cars or equipment. But also included are more abstract forms of capital like monetary capital (e.g. savings and shares) as well as licences etc. which are typically paid by business. Second, these taxes are of various kinds, e.g. taxes on transactions (e.g. real estate transfer tax), taxes on yields (e.g. capital yields taxes) or taxes on stocks (e.g. wealth taxes).

Between 1980 and 1997 the taxation of capital in the Union increased from 6.0% of GDP to 7.5% (EU-15). This corresponds to an increase from 15.7% to 17.6% of total taxation. Capital taxation relative to GDP increased in almost all Member States apart from Germany. The evolution of the taxation of capital in the 1980s and 1990s was not smooth. After a relatively continuous increase in the 1980s a clear downward trend started in many countries in 1989/1990, especially in the United Kingdom, Germany, Spain, Luxembourg and Portugal. Only in the last two years did the revenues from the taxation of capital increase again.

The taxation of capital illustrates the usefulness of the implicit tax rates. Although the taxation of capital measured as a % of GDP or total taxation increased and although the taxation of self-employed labour decreased only marginally, the implicit tax rate on other factors of production (i.e. capital and self-employed labour) decreased from 32.7% in 1980 to 31.1% in 1997 (EU-15). The reason is the increase of the ratio between the tax base for taxes on other factors of production (net operating surplus plus consolidated government interest payments) in GDP from 25.1% in 1980 to 31.3% in 1997. Note that in this edition of the *Structures*, the tax base for the implicit tax rate on other factors of production is corrected for interest payments from the government sector to other sectors (see methodological note). The increase in government debt over the last year and the resulting higher interest payments led to a relatively strong growth of the tax base. If only the net operating surplus of the

economy is used as a tax base (i.e. the former definition of the implicit tax rate) the rate goes up a little: from 37.4% to 38.2% (EU-15).

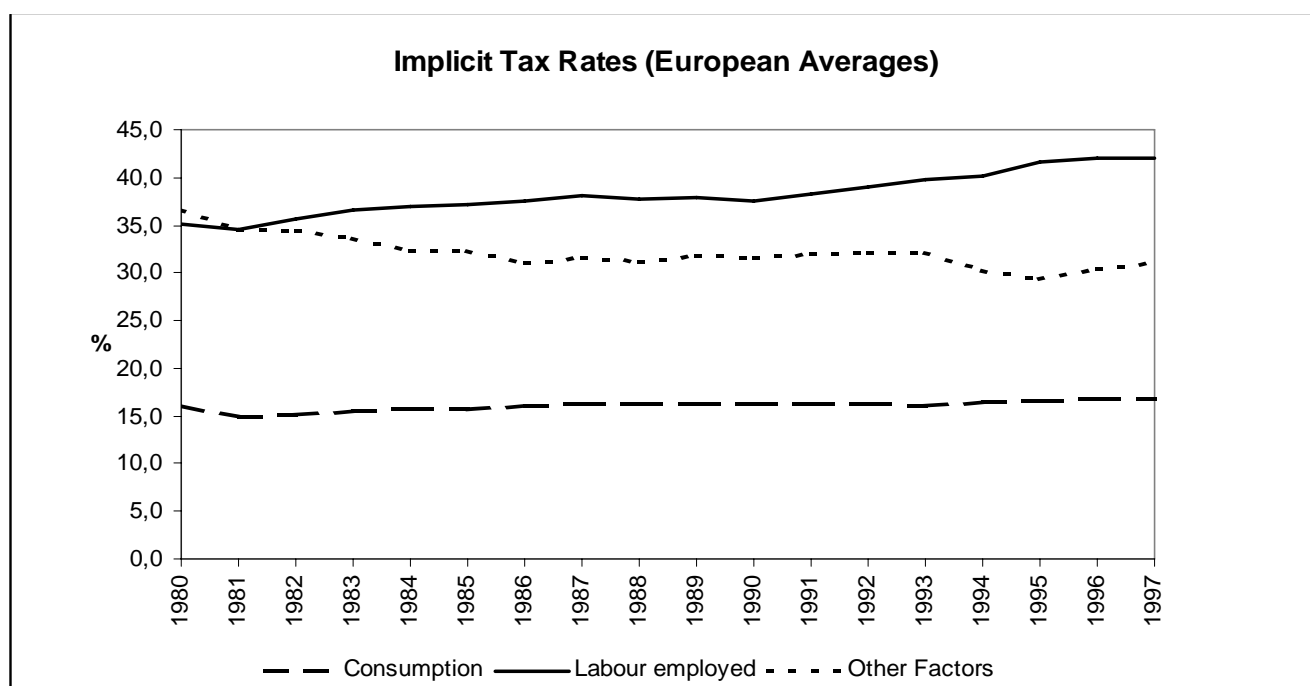
Owing to the volatility of the base, the implicit tax rates show strong cyclical movements in many countries. Moreover, differences between Member States are still relatively high regarding the taxation of other factors of production.

In this edition a first attempt has been made to divide the heterogeneous category of capital taxes into more exact sub-groups (see also methodological note). By far the largest part of capital taxation stems from the taxation of capital income. Since 1980 the ratio of these taxes to GDP has increased from 2.7% to 3.2% (EU-15). The second biggest capital taxes are taxes on real estate. They increased from 1.1% of GDP in 1980 to 1.4% in 1997 (EU-15). Especially in the United Kingdom and

France these taxes play an important role. Until 1994 the ratio of taxes on monetary capital (savings, shares etc.) displayed an upward trend, e.g. the GDP share rose from 0.5% to 0.9%. Since then however, the tax burden on this form of capital seems to have stabilised. Other taxes on capital (e.g. taxes on operating a business, taxes on wealth and others) play only a minor role.

### 3.5. Transfers

Transfers (including e.g. old age pensions, social benefits etc.) are subject to taxation in several Member States. The taxes levied on these transfers are usually income taxes or social contributions. Since the statistical identification of these taxes is difficult owing to a lack of specification in the original tax statistics so far, transfer taxes can only be presented for Belgium, Denmark, Austria and the United Kingdom.



### 3.6. Environmental Taxes

Over the last seventeen years, revenues from environmental taxes have increased from 2.2% of GDP to 2.9% (EU-15). This corresponds to an increase from 5.8% of total taxation to 6.7%. This increase is almost exclusively the result of higher energy tax revenues (mainly excise duties on fuels) which increased from 1.6% of GDP to 2.2%. The taxation of transport (e.g. annual taxes on vehicles or vehicle registration duties) remained almost constant when measured as a % of GDP (0.5%) and even slightly declined as a % of total taxation (of course, transport is indirectly taxed via energy taxes, e.g. fuel taxes). Other environmental taxes, e.g. taxes on pollution or the use of natural resources, are negligible at the European level (EU-15).

They account for less than 0.3% of total tax revenues. Only in the Netherlands do these taxes have some fiscal importance.

## 4. The Structure of Taxation according to Levels of Government

The classification of taxes and social contributions according to the level of government which receives these revenues clearly shows the great differences in the government and tax systems of the Member States of the Union. In the United Kingdom and in Ireland, about 75% to 80% of the tax revenues go to central government, whereas in Germany, Spain, France and Sweden the share of the central level is clearly below 50%. On average 53.9% of total government tax receipts

are nowadays claimed by the central State compared to 55.8% in 1980 (EU-15) and 63.0% (EU-9) in 1970. Since 1980 the share of central government's tax revenues in total taxation fell in particular in Belgium, Germany, Finland and Sweden but also in Denmark, France and Italy. Comparisons are difficult however, since under the heading "central State" entities of very different political powers and influence are subsumed — from genuine States to provinces which often have only administrative functions.

In general the most important revenue source for central government is consumption taxes (VAT, excise duties). Roughly one third of central government taxation is raised on labour (income tax) and about a fifth comes from the taxation of other factors of production (corporation taxes, capital yield taxes, etc.)

In most countries the share of receipts of social security funds lies between 25% and 35% of general government receipts, but because of the differences in the management and modes of payment of social benefits the overall picture is rather varied. In Germany, France and the Netherlands the receipts of social security funds as a % of total taxation are over 40%, in Belgium, Italy and Spain about 35%, in Greece and Portugal just over 30%, in Luxembourg, Austria and Finland around 25%, in Sweden 20% and in Ireland and the United Kingdom well below 20%. They are almost negligible in Denmark. Since the main type of revenues of the social security funds are social contributions, their revenues are almost exclusively paid by employed labour. In some cases, however, the social security funds also gain from consumption taxes (VAT) or taxes on other factors of production.

In order to get an impression of the degree of fiscal decentralisation in a State, it is of interest to look at the figures for the local government level. However, it should be noted that the differences in the shares of taxes accruing to local government are not the only indicators of local political influence. There are great differences in the powers and functions of local governments and in their ability to influence decisions of higher governmental levels. Finally, low own taxes and dependence on grants from other levels of government are not necessarily a sign of limited power as these grants may be guaranteed and have the same political quality as shares in taxation.

On average the share of taxation apportioned to local government has increased over the last 17 years. Developments have not, however, been uniform. The share increased in Belgium, Denmark, Spain, France, Italy (after a considerable drop in the 1970s) the Netherlands, Portugal Finland and Sweden, whereas it declined in Ireland, Luxembourg, Austria and — particularly — in the United Kingdom. When "domestic rates" — the main tax on land and buildings levied by local authorities in the UK — were abolished in 1990

the percentage of local tax revenues in the UK dropped by around 7 percentage points of total taxation. Accordingly the Union's average too showed a marked decrease.

Apart from the Nordic countries, local taxation is mainly a taxation of capital, in particular real estate. In Denmark, Finland and Sweden, local authorities raise their own income taxes or receive a surcharge on central government's income tax and thus get between 70% and 90% of their taxes in the form of labour taxation. Although the most important local taxes are still taxes on other factors of production the importance of local taxes on employed labour is increasing in many Member States of the Union.

Consumption taxes are in general of relatively low importance at a local level. There are, however, some cases in the Union (Spain, Italy, Austria, Portugal and the Netherlands) where various forms of consumption taxes make up a relatively important part of the tax revenues of local governments.

## 5. Summary

Member States of the Union raise the largest share of their tax revenues in the form of labour taxation. The share of taxes on labour and in particular the importance of social contributions have been increasing over the last decades. Taxation of consumption (as measured by the implicit tax rate on consumption) has remained relatively stable for the last two decades, while taxes on other factors of production decreased since 1980 - measured by the implicit tax rates.

In the recent past several initiatives have been launched at the European level to fight unemployment. In this context it has increasingly been recognised that a reversal of an ever increasing trend of taxation on employed labour is an important precondition for a successful fight against unemployment. Several Member States have already taken actions to reduce the tax burden on labour. However at a European level a change in the development of these taxes cannot be observed yet.

## III. Methodological Note

### 1. Data Sources and Estimations

The most important data sources for the *Structures* is Eurostat's database NEW CRONOS. The data published by Eurostat are collected and classified by the statistical offices of the Member States but comparability is ensured by the common use of the *European System of Integrated Economic Accounts*, second edition 1979 (ESA 79). Apart from these sources, data made available by national administrations have been used in order to estimate data which were not available



from Eurostat and as a guideline for the splitting of Eurostat data (esp. data on personal income tax) into more detailed categories.

Where possible the time series starts with the year 1970. For Spain, Austria, Finland and Sweden, comparable ESA 79 data on taxation are available from 1980 onwards, for Portugal complete data are only available from the year 1983 onwards and for Greece only from 1985 onwards. In order to get a complete aggregate for EU-15 in the comparative tables, the missing years have been estimated. Moreover, it was necessary to estimate for several countries the result of more recent years. These estimations are either based on national data (Denmark, Greece, United Kingdom), on available aggregates which have been used to estimate revenues of single taxes (Italy, Spain, Portugal) or on data from other institutions such as the OECD. Our results reflect the data situation in October 1999. It is quite possible that revised data in the future will show a picture somewhat different from the result which we can present today.

## 2. The Tables

This publication presents tax revenues in three different ways. **Tables A** contain the classical split of direct taxes, indirect taxes and social contributions. This publication follows the ESA 79 and defines direct taxes as current taxes on income and wealth plus capital taxes. Current taxes on income and wealth (Eurostat key/ESA 79 Code: 9100/R61) are compulsory periodical levies on income and wealth (ESA 79 No. 457). Capital taxes (Eurostat key/ESA 79 Code: 9200/R72) are compulsory too but are levied at irregular intervals on capital or wealth (ESA 79 No 4108). Examples for capital taxes are inheritance or gift taxes. Since this distinction is often not sufficient, direct taxes are further subdivided into taxes on personal income, taxes on corporate income and other direct taxes (non imputable).

Indirect taxes are defined as taxes linked to production and imports (Eurostat key/ESA 79 Code: 9980/R20), i.e. as compulsory levies on producer units in respect of the production (defined in a broad sense) or importation of goods and services or the use of factors of production. These taxes are payable regardless of profit (ESA 79 No 414). The ESA 79 further subdivides indirect taxes into the following categories:

- VAT and general turnover taxes (Code 9910)
- Import duties and agricultural levies (Code 9920)
- Excise duties (Code 9930)
- Taxes on services (Code 9940)
- Taxes on ownership of land and buildings (Code 9950)
- Stamp, registration and similar duties (Code 9960)
- Other taxes linked to import and production (Code 9970)

In this publication only VAT and excise duties are shown separately; the other indirect taxes are grouped together as "other indirect taxes".

Actual social contributions (Eurostat key/ESA 79 Code: 9300/R62) are defined as payments made in order to acquire and/or preserve the right to social benefits (ESA 79 No. 462). The actual social contributions are subdivided into:

- Employers' actual social contributions (Code R621)
- Employees' actual social contributions (Code R622)
- Social contributions by self-employed and non-employed persons (R623)

**Tables B** show a split of taxes according to the government level which ultimately receives the revenues. According to the ESA 79 a distinction is made between central government (ESA 79 Code: S61), local government (S62), social insurance funds (S63) and the Institutions of the European Communities (in short "EC") (S92).

**Tables C** classify taxes and social contributions according to economic functions. The following categories are distinguished: consumption, labour employed, labour self-employed, capital and transfers. Environmental taxes are shown as an "of which"-category, i.e. environmental taxes are usually also consumption taxes or taxes on capital. Following a division by Eurostat, environmental taxes are further split into taxes on energy, on transport, on pollution and on the use of natural resources.

The **comparative tables** show weighted averages for EU-6, EU-9, EU-12, EU-15 and EUR-11 (euro-zone). The line "Europe" refers to the average for Europe according to the size of the Community/Union in the particular years.

Please note that the comparative tables referred to as "European Averages" (e.g. A1, A2, ... B1, B2, ... C1, C2, ... D1) show the European average according to the size of the Community/Union in the particular years.

## 3. Taxes according to Functions ("Economic Classification")

The purpose of the "economic" or "functional" classification is to show on which economic activity or on which factor of production a tax is levied and thus to give an indication of the discriminative effects of the tax system. This analysis does not answer the question of who ultimately has to bear the tax burden, i.e. it is restricted to primary incidence and is not intended to be an analysis of the final tax incidence.

Taxes on **consumption** are defined as taxes which are levied on transactions between final consumers (private and public) and producers or sellers or on the use



of final consumption goods. The tax base is a quantity of a commodity or service, its value or price or another variable which is linked to consumption. It is of no importance who actually pays the tax to the revenue board. Consumption taxes are for example VAT and general turnover taxes, agricultural levies and excise duties, taxes on services and the taxes on motor vehicles paid by households. Due to a lack of detailed data the consumption taxes do still include taxes on intermediate consumption.

Taxes on **labour** ("non-wage labour costs") are taxes and contributions which are levied on earnings from labour or which have to be paid due to the fact that labour is employed. It is assumed that these taxes discriminate, in one way or another, against the use of the labour factor, at least in the official ("white") area of the economy. The concept of taxes on labour as used here is thus comparatively broad. The *Structures* distinguish between employed and self-employed labour. The first category is divided into taxes on employed labour paid by employers (e.g. employers' social security contributions and payroll taxes) and taxes on employed labour paid by employees' (e.g. employees' social security contributions and wages taxes). The category taxes on self-employed labour mainly comprises the social contributions paid by self-employed persons and income taxes.

The main part of taxes on labour is composed of (compulsory) social contributions. These contributions differ from taxes inasmuch as they create a right to certain forms of social protection which is above the level that the State offers to its citizens in general or to certain groups as a compensation for specific burdens borne by them (e.g. for war victims). Moreover, the amount of protection is positively related to the amount of the contributions paid. For these reasons one might argue that social contributions are not taxes but have more the characteristics of savings, insurance premiums or fees. Nevertheless, the *Structures* follow the common definition and classify social contributions along with taxes. This decision seems justified by the fact that the link between individually received protection and individually paid contributions is quite loose compared to the link between premiums and protection in insurance bought in a market. Moreover there is usually a strong distributive element in the social security system and the possibilities of choice regarding payment and received benefits are quite restricted.

In some countries **transfer payments** by the State are subject to taxation. That way part of what is paid by the State is immediately refunded to its budget (but not necessarily at the same level) in the form of taxes. In many cases (e.g. social aid) these taxes on transfers are not so much taxes but rather a special way of calculating a certain net transfer. Where the taxes on transfer payments could be identified they have been separated from other taxes and contributions.

Despite its name, the category **capital** comprises not only taxes which are directly linked to capital but also taxes which are levied on operating a business (e.g. license duties, fees etc.). It also contains a residual category in which taxes with a very unclear primary incidence were put. Since the category capital contains many heterogeneous forms of taxation it is further subdivided. Taxes on **real estate** and taxes on **real capital** are all taxes on the ownership, the income from or the transaction in real estate/real capital. Taxes on **monetary capital** are e.g. taxes on interest, taxes on bank transactions etc.

Taxes on **income** (unallocable) are general taxes which do not discriminate between the physical factors that were used to generate the income. Taxes on **wealth** (unallocable) are taxes the basis of which is a non-physically specified form of wealth. In a concrete case these income and wealth taxes might in fact be levied on, for example, the income from or the value of a real estate. But since it is not possible to decide this on the basis of the existing statistics they fall under the more general category. Taxes on (operating a) **business** are mainly fees, duties etc. which have to be paid for entering or staying in business. The category **other taxes on capital** is a residual one which contains all taxes that could not be classified more specifically.

**Environmental taxes** are special taxes that are levied on environmentally harmful bases. They are divided into taxes on **energy** (e.g. taxes on petroleum products, or taxes on the use of energy), taxes on **transport** (mainly vehicle duties and registration duties) and taxes on **pollution** and taxes on (the use of natural) **resources**. It should be noted that taxes on fuels for vehicles etc. are accounted for as energy taxes. The revenues from VAT on environmentally harmful products are not considered to be environmental taxes since they have no discriminating effect.

Please note that the category environmental taxes on the one hand and the other functional categories (consumption, labour, capital, transfers) on the other hand are not mutually exclusive. An excise duty on hydrocarbon oils, for example, is therefore considered a tax on consumption and, at the same time, a tax on energy.

#### 4. Measuring and Comparing the Tax Burden

In order to ensure comparability between countries, the tax revenues in absolute figures are usually given as a proportion of the national GDP. These ratios typically serve as indicators of the total tax burden on an economy. A second indicator, the share of individual taxes in total taxation, illustrates the structures of revenues.

A third indicator which is often very useful is statistical tax rates.

From a macroeconomics point of view, a tax rate is calculated by dividing the revenues from taxes on a special activity or good by an appropriate corresponding aggregate tax base from national accounts statistics. This yields the **implicit tax rate (ITR)**, sometimes also referred to as an average or effective tax rate. The calculation of implicit tax rates is relatively straightforward and requires less statistical input than, for example, microeconomic or marginal tax rates.

At present, the following ITR are defined:

**ITR consumption =**

Taxes on Consumption

*divided by*

Private Consumption on the economic territory plus government consumption net of government salaries

**ITR labour employed =**

Taxes on Employed Labour

*divided by*

Compensation of Employees

**ITR other factors of production =**

Taxes on Self-Employed Persons plus Taxes on Capital

*divided by*

Net Operating Surplus of the Economy (ESA 79 Code: N12) plus consolidated government interest payments

It must be noted that the denominators of the implicit tax rate on consumption and on other factors have changed compared to the previous issues of the *Structures*. Formerly the denominator for the implicit tax rate on consumption was the aggregate final national consumption. While the correcting factor for cross border consumption in most cases has not changed the tax rate taking account of the elimination of government salaries diminished the base by around 14% on average (in one case by 25%). Therefore the resulting implicit tax rates are, on average, 2.7 percentage points higher than the rates in the previous issues. In order to allow the reader to check the effects of the new definitions, both rates are presented in the cross country tables.

The denominator of the implicit tax rate on employed labour has not been changed. The compensation of employees consists of gross wages and thus also the amount paid as social insurance contributions and wage taxes. In addition, the social contributions paid by employers are included as well as imputed social

contributions. All direct taxes on the factor labour are therefore included in the denominator.

The taxes on self-employed labour are shown separately from the taxes on capital in the tables with GDP shares or shares in total taxation. For the calculation of the implicit tax rate, these two groups of tax revenues are put together in the nominator of the implicit tax rate on other factors of production (i.e. other factors than employed labour) in order to obtain a correspondence with the available denominator, the net operating surplus of the economy which is equivalent to the earnings from entrepreneurial activities and interest. Note also that, unlike the previous edition, the denominator now includes interest payments by the government sector to other sectors since normally there are taxes levied on these interest incomes. Depending on the government debt, the new base can be considerably higher than the net operating surplus and thus the new implicit tax rate on other factors is much lower. As is the case for the implicit tax rates on consumption both rates on other factors of production are presented in the comparative tables.

## 5. Key to the Classification of Taxes

The following explains for each country which of the direct taxes are classified as taxes on personal income or taxes on corporate income. Usually there are some direct taxes which do not belong to one of these two categories; they are not listed here. Since the splits of indirect taxes (VAT, excise duties, others) and social contributions (employers', employees', self-employed) are straightforward, they are not listed here either.

In addition, the split of taxation into taxes on consumption, labour, capital and transfers is explained. The environmental taxes are also explained in detail. For taxes on energy and environmental taxes, the explanation specifies whether these taxes are also taxes on consumption (C), labour (LE) or other capital/other factors of production (O).

Please note that the categories personal and corporate income taxes refer to the tables A in the publication while the categories consumption, labour, capital and transfers refer to the tables C. Therefore the same tax can be found more than once in the following listings. The same holds true for the environmental taxes (see above).

**BELGIUM**
**Taxes on personal income**

- 0000 Income tax of natural persons
- 0045 Tax on high income

**Taxes on corporate income**

- 0020 Corporation tax - Total

**Taxes on consumption**

- 0030 Tax equivalent to excise duties paid by households
- 0044 Motor vehicle duty paid by households
- 0159 Road fund tax paid by households
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R 20 Taxes linked to production and imports (S92)

**Taxes on employed labour**
**Taxes paid by employers**

- 0169 Tax on co-ordination centres
- 9310 Employers' actual social contributions <sup>(b)</sup>

**Taxes paid by employees**

The following three taxes to the extent that they are taxes on employed labour <sup>(a)</sup>:

- 0003 Advance payment of tax on earnings (natural persons)
- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
- 0005 Tax on non-residents (natural persons)
- 0007 Special contribution to social security funds
- 0041 Income tax (old system)
- 0045 Tax on high income
- 0160 Supplement to industrial accident insurance premiums
- 9320 Employees' actual social contributions <sup>(b)</sup>

**Taxes on self- and non-employed labour**

The following three taxes to the extent that they are taxes on self- and non-employed labour <sup>(a)</sup>:

- 0003 Advance payment of tax on earnings (natural persons)
- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
- 9330 Social contributions by self- and non-employed persons <sup>(b)</sup>

**Taxes on transfers**

The following three taxes to the extent that they are taxes on transfers <sup>(a)</sup>:

- 0003 Advance payment of tax on earnings (natural persons)
- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
- Social contributions paid by recipients of transfer payments (part of 9920 and 9930) <sup>(b)</sup>

**Taxes on capital**
**Taxes on real estate**

- 0001 Advance payment of tax on income from real property (natural persons)
- 0021 Advance payment of tax on income from real property (corporations)
- 0121 Registration duties
- 0122 Mortgage duty
- 0165 Supplement to fire insurance premiums

**Taxes on real capital**

- 0148 Surcharge on motor insurance premiums
- 0150 Motor vehicle duty paid by enterprises
- 0152 Annual tax on patents
- 0164 Road fund tax paid by businesses
- 0175 Eurovignette

**Taxes on monetary capital**

- 0123 Duty on stock exchange and carry-over transactions
- 0124 Annual tax on securities quoted on the stock exchange
- 0156 Tax on long-term savings
- 0170 Annual tax on investment funds

**Taxes on income (unallocable)**

The following three taxes to the extent that they are taxes on income and profits <sup>(a)</sup>:

- 0003 Advance payment of tax on earnings (natural persons)
- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
- 0002 Advance payment of tax on income from capital (natural persons)
- 0022 Advance payment of tax on income from capital (corporations)
- 0025 Tax on self-employed and non-residents (corporations)
- 0026 Income tax on assessment (corporations)
- 0042 Income tax penalties
- 0043 Other taxes on income
- 0157 Annual tax on profit sharing

**Taxes on wealth (unallocable)**

- 0050 Succession duty
- 0161 Gifts duty

**Taxes on operating a business**

- 0120 Stamp duties
- 0151 Tax on the opening of establishments for the sale of fermented beverages
- 0153 Court duties
- 0163 Licensing tax on establishments for the sale of spirituous beverages

**Other taxes on capital**

- 0040 Tax on non profit-making bodies
- 0121 Registration taxes
- 0149 Charges for services compulsorily rendered by public administrations
- 0154 Penalties in connection with taxes linked to production
- 0155 Other taxes linked to production
- 0158 Interest on late payment for fiscal charges in connection with production
- 0162 Pharmaceutical industry turnover tax
- 0166 Monopoly tax
- 0167 Supplement to hospitalization insurance premiums
- 0168 Single company contribution
- 0171 Levy on certain pharmaceutical products
- 0172 Environmental taxes
- 0173 Reimbursement clinical biology
- 0174 Tax equivalent to excise duties paid by enterprises
- 0180 Supplementary contribution on electricity-generating undertakings

**Environmental taxes****Taxes on energy**

- 0080 Excise duty on mineral oils (C)
- 0081 Excise duty on benzol and similar products (C)
- 0091 Excise duty on heavy fuel-oil (C)
- 0092 Automatic control charge on heating fuels (C)
- 0093 Energy contribution (C)

**Taxes on transport**

- 0030 Tax equivalent to excise duties paid by households (C)
- 0044 Motor vehicle duty paid by households (C)
- 0062 Registration tax (C)
- 0148 Surcharge on motor insurance premiums (O)
- 0150 Motor vehicle duty paid by enterprises (O)
- 0159 Road fund tax paid by households (C)
- 0164 Road fund tax paid by business (O)
- 0175 Eurovignette (O)

**Taxes on pollution/Taxes on resources**

- 0155 10% of other local taxes on production (O)
- 0172 Environmental taxes (O)

(a) The split is based on a calculation by the Belgium Ministry of Finance.

(b) Corrected for payments of social contributions by recipients of transfer payments

**DENMARK****Taxes on personal income**

- 3600 Income tax of natural persons
- 3605 Seamen's income tax
- 3610 Old age pension fund contributions
- 3615 Social pension fund contributions
- 3620 Sickness benefit fund contributions
- 3625 Church tax
- 3630 Taxes on pensions schemes with lump sum disbursements
- 3635 Special income tax
- 3638 Tax on cancelled pension schemes
- 3640 Tax on winnings from lotteries etc.
- 3641 Tax on income of deceased persons
- 3642 Tax on released rent increases
- 3643 Duty on releases from fund for employees' index-regulated pay
- 3644 Duty on interest on consumer loans
- 3652 Contributions to labour market training fund from employees
- 3658 Temporary tax on pension scheme assets

**Taxes on corporate income**

- 3645 Corporation tax
- 3648 Tax on yields of certain pension scheme assets from insurance companies, private pension funds, etc.
- 3649 Tax on funds and associations
- 3650 Property release duty
- 3651 Municipality income tax from certain public enterprises
- 3653 Corporation tax on hydrocarbon manufacturing

**Taxes on consumption**

- 3646 Tax on mineral oil and natural gas
- 3660 Motor vehicle weight duty from households
- 9910 VAT and general turnover taxes
- EXCEPT
- 3684 Labour market contributions concerning wage and salary costs (LE)
- 3685 Duty on wage and salary costs (LE)
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S 92)

**Taxes on employed labour****Taxes paid by employers**

- 3684 Labour market contributions concerning wage and salary costs
- 3685 Duty on wage and salary costs
- 3987 Contributions to labour market training fund from employers

- 3988 Employer's contribution to scheme of refunding trainee cost  
 9310 Employers' actual social contributions

#### Taxes paid by employees

- 3631 Labour market contribution: daily cash benefit funds  
 3632 Labour market contribution: activation fund  
 3633 Labour market contribution: sickness benefit fund  
 3652 Contributions to labour market training fund from employees  
 9320 Employees' actual social contributions  
 Certain income taxes to the extent that they are levied on employed labour <sup>(a)</sup>

#### Taxes on self-and non-employed labour

- 9330 Social contributions by self- and non-employed persons

Certain Income taxes to the extent that they are levied on self-employed labour <sup>(a)</sup>

#### Taxes on transfers <sup>(a)</sup>

15% of:

- 3600 Personal income tax  
 3625 Church tax

#### Taxes on capital

##### Taxes on real estate

- 3677 Central Government tax on land  
 3970 Land development duty  
 9950 Taxes on ownership of land and buildings - Total

##### Taxes on real capital

- 3985 Motor vehicles weight duty from producers

##### Taxes on monetary capital

- 3642 50% of Tax on released rent increases  
 3647 Tax on yields of certain pension scheme assets from households  
 3648 Tax on yields of certain pension scheme assets from insurance companies, private pension funds, etc.  
 3650 Property release duty  
 3658 Temporary tax on pensions scheme assets  
 3965 Duty on issues of shares  
 3967 Duty on transfers of shares

##### Taxes on income (unallocable)

- 3640 Tax on winnings from lotteries, horse-racing, pools, etc.  
 3641 Tax on income of deceased persons  
 3642 50% of Tax on released rent increases  
 3644 Duty on interest on consumer loans  
 3645 Corporation tax  
 3649 Tax on funds and associations

- 3651 Municipality income tax from certain public enterprises  
 3653 Corporation tax on hydrocarbon manufacturing

Certain income taxes to the extent that they are levied on capital and business <sup>(a)</sup>

#### Taxes on wealth (unallocable)

- 3655 Wealth tax  
 3656 Wealth tax on deceased persons' estates  
 3670 Inheritance and gift tax

#### Taxes on operating a business

- 3960 Stamp duties  
 3975 Duties to the register of companies and associations  
 3990 Duties in connection with control and supervision, etc.  
 3995 Duties in connection with licences, authorizations and concessions, etc.

#### Other taxes on capital

- 3665 Penalties and late tax payments  
 4000 Other obligatory fees paid by corporate enterprises

#### Environmental taxes

##### Taxes on energy

- 3646 Tax on mineral oil and natural gas (C)  
 3710 Duty on petrol (C)  
 3875 Duty on electricity (C)  
 3880 Duty on certain oil products (C)  
 3894 Duty on coal etc. (C)  
 3895 Duty on gas (C)  
 3896 Duty on carbon dioxide (C)  
 3898 Duty on natural gas (C)

##### Taxes on transport

- 3660 Motor vehicle weight duty from households (C)  
 3715 Motor vehicle registration duty (C)  
 3720 Aircraft registration duty etc. (C)  
 3725 Large yachts registration tax (C)  
 3845 Income from sales of numberplates (C)  
 3846 Duty on tyres (C)  
 3915 Duty on motor vehicle third party liability insurance (C)  
 3920 Duty on insurance on pleasure boats (C)  
 3925 Duty on charter flights (C)  
 3927 Passenger duty (C)  
 3985 Motor vehicles weight duty from producers (C)

##### Taxes on pollution

- 3816 Duty on sulphur (C)  
 3825 Duty on electric bulbs and fuses, etc. (C)

3831	Duty on chlorinated solvents (C)
3876	Duty on rechargeable NiCd batteries (C)
3885	Duty on certain retail containers (C)
3886	Duty on carrier bags (C)
3887	Duty on waste (C)
3888	Duty on CFC (C)
3891	Duty on disposable tableware (C)
3892	Duty on insecticides, herbicides, etc. (C)

**Taxes on resources**

3881	Duty on piped water (C)
3890	Duty on the extraction/import of raw materials (C)

**(a) Income tax split for Denmark**

(1) Income based including taxes on transfers are:

3600	Personal income tax
3605	Seamen's income tax
3610	Old age pension fund contributions
3615	Social pension fund contributions
3620	Sickness benefit fund contributions
3625	Church tax
3630	Taxes on pension schemes with lump disbursements
3635	Special income tax
3638	Tax on cancelled pension schemes
3643	Duty on releases from fund for employees index-regulated pay.

(2) According to estimates by the Ministry of Taxation, between 15% and 20% of the revenues from the personal income tax (3600) and the church tax are taxes on transfer income (3625).

(3) After subtracting the taxes on transfers, the remaining income taxes are divided into taxes on employed labour, self-employed labour and other factors of production (here: taxes on income and profits) according to information from the income statistics in Denmark. Because of the possibility of deductions in the calculation of the income tax, the share of these taxes on other factors of production (here: income and profits) is negative for most years.

**GERMANY****Taxes on personal income**

3250	Income tax
3255	Wage tax
3265	Income tax surcharge

**Taxes on corporate income**

3260	Capital yields tax
3270	Corporation tax

**Taxes on consumption**

3280	Tax on dogs
3285	Tax on hunting and fishing
3305	Taxes on motor vehicles paid by households

9910	VAT and general turnover taxes
9920	Import duties and agricultural levies
9930	Excise duties
9940	Taxes on services
R 20	Taxes linked to production and imports (S 92)

**Taxes on employed labour****Taxes paid by employers**

3555	Payroll tax
9310	Employers' actual social contributions

**Taxes paid by employees**

3255	Wages tax
9320	Employees' actual social contributions

**Taxes on self- and non-employed labour**

3250	Income tax
3265	Income tax surcharge
9330	Social contributions by self- and non-employed persons

**Taxes on transfers**

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**Taxes on capital****Taxes on real estate**

3500	Real estate transfer tax
3510	Supplementary real-estate transfer tax
9950	Taxes on ownership of land and buildings - Total

**Taxes on real capital**

3545	Tax on motor vehicles paid by enterprises
3550	14% of Tax on industry and trade

**Taxes on monetary capital**

3260	Capital yields tax
3520	Stock exchange turnover tax
3525	Bills of exchange tax

**Taxes on income (unallocable)**

3270	Corporation tax
3550	86% of Tax on industry and trade

**Taxes on wealth (unallocable)**

3290	Wealth tax
3295	Equalization of burden levy - Total
3315	Succession and gift tax

**Taxes on operating a business**

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**Other taxes on capital**

3275	Berlin emergency levy
3515	Capital duty
3565	Administrative charges
3570	Special levies

**Environmental taxes****Taxes on energy**

3360	Tax on mineral oils (C)
3570	98% of Special levies (O) (up to 1996; 0% for 1997)

**Taxes on transport**

- 3305 Tax on motor vehicles by households (C)
- 3460 Transport tax (C)
- 3465 Tax on carriage of goods by road (C)
- 3545 Tax on motor vehicles by enterprises (O)
- 3565 2.5% of Administrative charges (O)

**Taxes on pollution/taxes on resources**

- 3430 Excise duties on lamps (C)

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**GREECE**
**Taxes on personal income**

- 0150 Personal income tax
- 0200 Fines & surcharges related to income tax
- 0300 Tax on lottery gains
- 0350 Other direct taxes

**Taxes on corporate income**

- 0050 Corporate income tax
- 0100 Tax on income from ships

**Taxes on consumption**

- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R 20 Taxes linked to production and imports (S 92)

**Taxes on employed labour**
**Taxes paid by employers**

- 9310 Employers' actual social contributions

**Taxes paid by employees**

- 0150 Personal income tax
- 9320 Employees' actual social contributions

**Taxes on self- and non-employed labour**

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**Taxes on transfers**

-

**Taxes on capital**
**Taxes on real estate**

- 0250 Tax on income from real estate

**Taxes on real capital**

- 0100 Tax on income from ships
- 7050 Tax on transaction of capital goods
- 7100 Car registration fee
- 8050 Motor vehicle duty

**Taxes on monetary capital**

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**Taxes on income (unallocable)**

- 0050 Corporate income tax
- 8100 Revenue of state monopolies

**Taxes on wealth (unallocable)**

- 1050 Heritage tax

**Taxes on operating a business**

- 7150 Stamp duties

**Other taxes on capital**

- 0200 Fines and surcharges related to income tax (apart from estimated share related to personal income taxes)
- 0300 Tax on lottery gains
- 0350 Other direct taxes
- 8150 Export taxes
- 8200 Fines and surcharges on indirect taxes
- 8250 Other indirect taxes

**Environmental taxes**

- 4400 Tax on petroleum, petroleum products, lubricants and gas (C)
- 5250 Tax on electricity, communication and transport services (C)

**Taxes on transport**

- 4250 Taxes on cars assembled in Greece (C)
- 7100 Car registration fee (O)
- 8050 Motor vehicle duty (O)
- 8200 Fines and surcharges on indirect taxes (O)

**Taxes on pollution/taxes on resources**

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**SPAIN**
**Taxes on personal income**

- 4400 Income tax of natural persons
- 4430 Wealth tax

**Taxes on corporate income**

- 4440 Corporation tax

**Taxes on consumption**

- 4640 Fiscal monopolies
- 4650 Canary island duties on nationally produced goods
- 4653 Duties on nationally produced goods from Ceuta and Melilla
- 4660 Miscellaneous and fines
- 4675 Adjustment for tax rebates on exports
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S 92)

**Taxes on employed labour**
**Taxes paid by employers**

- 9310 Employers' actual social contributions

**Taxes paid by employees**

- 4405 Taxes on incomes from employment
- 4647 Tax on economical activities
- 9320 Employees' actual social contributions



**Taxes on self- and non-employed labour**

- 4645 Fiscal licence (business licence tax, licence tax for professional and artistic activities, tax on location)  
 9330 Social contributions by self employed and non-employed persons

**Taxes on transfers**

-

**Taxes on capital****Taxes on real estate**

- 4460 Tax on land and building plots

**Taxes on real capital**

- 4630 Capital transfer taxes and stamp duties  
 4655 Municipal road tax (paid by enterprises)

**Taxes on monetary capital**

- 4410 Taxes on capital

**Taxes on income (unallocable)**

- 4440 Corporation tax

**Taxes on wealth (unallocable)**

- 4430 Wealth tax  
 4490 Taxes on inheritance  
 4495 Special contributions

**Taxes on operating a business**

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**Other taxes on capital**

- 4415 Differential quota and others  
 4470 Other direct taxes  
 4480 Miscellaneous and fines

**Environmental taxes****Taxes on energy**

- 4586 Other taxes on imported hydrocarbons (C)  
 4601 Special taxes on hydrocarbons (C)  
 4640 Fiscal monopolies (C)

**Taxes on transport**

- 4535 Share of taxes on luxurious goods (national) (C) (1980-1985)  
 4555 Share of taxes on luxurious goods (imported) (C) (1980-1985)  
 4605 Special taxes on certain means of transport (C)  
 4655 Municipal road tax paid by enterprises (O)

**Taxes on pollution/taxes on resources**

- 4480 Share of miscellaneous and fines (O)

- 0820 Tax deducted in application of the rules on multiple sources of earnings  
 0835 Taxes on furnished accommodation  
 0840 Domestic refuse removal rate  
 0850 Wealth tax  
 0851 Levy on video-cassette recorders  
 0852 Receipts of solidarity fund  
 0853 Unedic contributions  
 0857 Property tax on developed property  
 0858 Property tax on land without buildings  
 0859 Dues payable to chambers of agriculture

**Taxes on corporate income**

- 0803 Profit taxes deducted at source from certain non-commercial profits  
 0810 Withholding tax on profits derived from building construction  
 0825 Corporation tax  
 0830 Advance payment to be made by companies on distributed profits  
 0831 Special levy on credit establishments  
 0833 CNI-CNB levy on nationalised enterprises  
 0834 Levy on saving banks  
 0855 Flat rate on pylons  
 0866 Exceptional levy on insurance enterprises and repatriation of capital

**Taxes on consumption**

- 0802 Motor vehicle duty paid by households  
 9910 VAT and general turnover taxes  
 9920 Import duties and agricultural levies  
 9930 Excise duty  
 9940 Taxes on services  
 EXCEPT  
 0815 Withholding tax on the remuneration of mortgage holders (LE)  
 1050 Tax on stock exchange turnover (O)  
 R 20 Taxes linked to production and imports (S 92)

**Taxes on employed labour****Taxes paid by employers**

- 1090 Tax charged by the Syndicat des transports parisiens  
 1100 Employers' participation in financing continuous vocational training  
 1105 Apprenticeship tax  
 9310 Employers' actual social contributions

**Taxes paid by employees**

- 0801 82.6% of Personal income tax  
 0815 Withholding tax on the remuneration of mortgage holders  
 1085 Flat rate contribution from earning  
 9320 Employees' actual social contributions

**FRANCE****Taxes on personal income**

- 0801 Personal income tax  
 0805 Flat rate duties on precious metals

**Taxes on self- and non employed labour**

- 0801 11.1% of Personal income tax  
 0803 Profit taxes deducted at source from certain non-commercial profits



9330 Social contributions by self- and non-employed persons

#### Taxes on transfers

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#### Taxes on capital

##### Taxes on real estate

0810 Withholding tax on profits derived from building construction  
 0835 Tax on furnished accommodation  
 0840 Domestic refuse removal rate  
 0841 Tax on the notional rental value of dwellings  
 0845 Tax on the notional rental value of commercial property  
 0857 Property tax on developed property  
 0858 Property tax on land without buildings  
 1065 Lease registration  
 1145 Local equipment tax  
 1170 Building permission, tax accruing to the "La Défense project"

#### Taxes on real capital

0804 Motor vehicle duty paid by enterprises on motor cars  
 0805 Flat rate duty on precious metals  
 0851 Levy on video-cassette recorders  
 0855 Flat rate on pylons  
 1075 Motor vehicle duty paid by enterprises  
 1080 Vehicle registration certificate  
 1110 Patent levy  
 1115 Surcharge on patents accruing to chambers of commerce  
 1120 Surcharge on patents accruing to the French Standards Institute  
 1135 Special tax on certain road vehicles  
 1185 Tax on automatic amusement machines

#### Taxes on monetary capital

0807 Tax deducted at source and withholding tax on income from investments  
 0820 Tax deducted in application of the rules on multiple sources of earnings  
 0866 Exceptional levy on insurance enterprises and repatriation of capital  
 1050 Tax on stock exchange turnover  
 1056 Annual tax on credit outstanding

#### Taxes on income (unallocable)

0801 6.3% of Personal income tax  
 0825 Corporation tax  
 0830 Advance payment to be made by companies on distributed profits  
 0833 CNI-CNB levy on nationalized enterprises  
 1108 Exceptional tax on oil companies  
 1140 Solidarity tax on companies

#### Taxes on wealth (unallocable)

0850 Wealth tax  
 0865 Duties on capital gifts

#### Taxes on operating a business

0828 Special tax on certain types of business over heads  
 0831 Special levy on credit establishments  
 0832 Special levy on credit institutions and insurance firms  
 0834 Levy on saving banks  
 1055 Stamp duties  
 1060 Registration duties  
 1125 Tax on licensed premises  
 1141 Tax on preparation of medicines

#### Other taxes on capital

0852 Receipts of solidarity fund  
 0853 Unedic contribution  
 0859 Dues payable to chambers of agriculture  
 0860 Other current taxes on income and wealth  
 0950 Special tax on insurance contracts  
 1091 Tax levied by the association for the management of the employees assets scheme  
 1095 Tax for the housing fund  
 1096 "Office des Migrations Internationales" duty on the employment of foreign working forces  
 1160 Abattoir fee  
 1165 Tax accruing to the chambers of trades  
 1175 Penalties in connection with taxes linked to production  
 1190 Other taxes linked to production

#### Environmental taxes

##### Taxes on energy

0895 Inland duty on petroleum products (C)  
 1155 Electricity meter charge (C)

##### Taxes on transport

0802 Motor vehicle duty paid by households (C)  
 0804 Motor vehicle duty paid by enterprises on cars (O)  
 0970 Tax on motor vehicle insurance (C)  
 1075 Motor vehicle duty paid by enterprises (O)  
 1080 Vehicle registration certificate (O)  
 1135 Special tax on certain road vehicles (O)

##### Taxes on pollution/taxes on resources

0840 Domestic refuse removal rate (O)  
 0940 Metered water consumption charge (C)  
 1005 Mining duties (O)  
 1130 Levy for "Agences financières de bassin"(C)

#### IRELAND

##### Taxes on personal income

1201 Income tax  
 1208 Income levy  
 1225 Capital gains tax

**Taxes on corporate income**

- 1207 Youth employment levy
- 1210 Corporation profits tax
- 1215 Corporation tax
- 1230 Fees under the petroleum and minerals development

**Taxes on consumption**

- 1222 Motor vehicle duty paid by households
- 9910 VAT and general turnover taxes
- 9920 Imports duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R 20 Taxes linked to production and imports (S 92)

**Taxes on employed labour****Taxes paid by employers**

- 9310 Employers' actual social contributions

**Taxes paid by employees**

The following three taxes to the extent that they are taxes on employed labour (81%):

- 1201 Income tax
- 1207 Youth employment levy
- 1208 Income levy
- 
- 9320 Employees' actual social contributions

**Taxes on self- and non-employed labour**

The following three taxes to the extent that they are taxes on employed labour (12 %):

- 1201 Income tax
- 1207 Youth employment levy
- 1208 Income levy
- 9330 Social contributions by self-employed and non-employed persons

**Taxes on transfers**

-

**Taxes on capital****Taxes on real estate**

- 1240 Estate duty
- 9950 Taxes on ownership of land and buildings - Total

**Taxes on real capital**

- 1430 Motor vehicle duty paid by enterprises

**Taxes on monetary capital**

- 1225 Capital gains tax

**Taxes on income (unallocable)**

The following three taxes to the extent that they are taxes on profits (7%):

- 1201 Income tax
- 1207 Youth employment levy
- 1208 Income levy
- 
- 1205 Surtax
- 1210 Corporation profits tax
- 1215 Corporation tax

**Taxes on wealth (unallocable)**

- 1220 Wealth tax
- 1245 Capital acquisitions tax

**Taxes on operating a business**

- 1410 Stamp duties
- 1415 Fee stamps
- 1435 Licenses

**Other taxes on capital**

- 1230 Fees under the petroleum and minerals development
- 1235 Agricultural produce duty
- 1238 Levies under section 93/94 Finance Act, 1986
- 1440 Employer's contribution to the employment guarantee fund
- 1450 Other taxes linked to production

**Environmental taxes****Taxes on energy**

- 1305 Duty on mineral hydrocarbon light oil (C)
- 1310 Duty on other sorts of oil (C)

**Taxes on transport**

- 1222 Motor vehicle duty by households (C)
- 1355 Duty on tyres and tubes (C)
- 1360 Excise duties on motor vehicles incl. motorcycles (C)
- 1430 Motor vehicle duty by enterprises (O)

**Taxes on pollution/taxes on resources**

- 1230 Fees, petroleum and minerals development (O)
- 1350 Duty on table water (C)

**ITALY****Taxes on personal income**

- 1800 Personal income tax
- 1840 Employees' Contribution to Gescal
- 1890 Taxes on games of skill and betting levied on current income and assets
- 1937 Motor vehicle duty paid by households
- 1945 Estate duty

**Taxes on corporate income**

- 1805 Withholding tax on income from deposits
- 1810 Corporation tax
- 1820 Tax on income from investment
- 1825 10% surcharge
- 1875 Withholding tax on company dividends
- 1880 Tax on industry, trade, arts, crafts and professions, plus provincial surcharge

**Taxes on consumption**

- 1890 Tax on games of skill and betting levied on current income and assets
- 1937 Motor vehicle duty paid by households
- 9910 VAT and general turnover taxes

- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R 20 Taxes linked to production and imports (S 92)

#### Taxes on employed labour

##### Taxes paid by employers

- 3208 Employers' Contributions to Gescal
- 9310 Employers' actual social contributions

##### Taxes paid by employees

- 1800 Personal income tax (to the extent that it is a tax on employed labour - 71.6%)
- 1840 Employees' Contributions to Gescal
- 9320 Employees' actual social contributions

#### Taxes on self- and non-employed labour

- 1800 8.2% of Personal income tax
- 1880 50% of Tax on industry
- 1882 50% of Surcharge accruing to chambers of commerce
- 1934 50% of Municipal tax on industry
- 9330 Social contributions by self-employed and non-employed persons

#### Taxes on transfers

-

#### Taxes on capital

##### Taxes on real estate

- 1830 Tax on income from ownership of land and from agriculture
- 1835 Tax on income from buildings
- 1845 Sewerage rate
- 1847 Municipal real estate tax (ICI) on building plots
- 1855 Tax on notional rental value
- 1860 Municipal capital gains tax on building land
- 1865 Municipal capital gains tax on the value of buildings
- 1946 Extraordinary property tax on the value of buildings
- 1948 Tax replacing those on income from property other than the assets of the enterprise
- 3170 Mortgage taxes and land registry duties
- 9950 Taxes on ownership of land and buildings - Total

##### Taxes on real capital

- 1880 50% of Tax on industry
- 1882 50% of Surcharge accruing to chambers of commerce
- 1934 50% of Municipal tax on industry
- 1885 Business tax
- 1950 Special levy on motor vehicles
- 3175 Motor vehicle duty paid by firms
- 3180 Tax on signboards

#### Taxes on monetary capital

- 1805 Withholding tax on income from deposits
- 1817 Capital gains tax on shares
- 1875 Withholding tax on company dividends
- 1936 Tax on foreign stocks and shareholdings
- 1947 Extraordinary tax on the value of deposits
- 1819 Tax on imputed income derived from the appreciation of corporate assets
- 3155 Stock exchange turnover tax
- 3200 Duty on foreign exchange and transfer of funds abroad

#### Taxes on income (unallocable)

- 1800 20% of Personal income tax
- 1815 20% of Local income tax
- 1810 Corporation tax
- 1820 Tax on income from investment
- 1825 10% Surcharge

#### Taxes on wealth (unallocable)

- 1877 Tax on net wealth of enterprises - Total
- 1920 Special graduated tax on wealth
- 1940 Inheritance and gift duty
- 1945 Estate duty

#### Taxes on operating a business

- 3150 Stamp duties
- 3160 Registration duties
- 3165 Duty in lieu of registration and stamp duties (excl. insurance tax)

#### Other taxes on capital

- 1850 Family tax
- 1870 Company franchise and liabilities tax
- 1910 Local assessment
- 1915 Tax on dogs
- 1925 Surcharge on State and local taxes
- 1930 Other current taxes on income and wealth
- 1935 Penalties and settlements - direct taxes
- 1938 Surcharge for late payment of income and wealth taxes
- 1939 Refunds of income and wealth taxes
- 1949 Extraordinary tax to which owners of certain luxury goods are liable (Decree - Law No 384 of 19 September 1992)
- 3185 Tourist tax
- 3190 Other indirect regional taxes
- 3195 Taxes received by other central and local government departments
- 3197 Penalties and settlements - indirect taxes
- 3205 Other taxes on production
- 3209 Single tax on games of skill and betting levied indirectly on production (25%)

- 3210 Other taxes on imports
- 3215 Refunds of taxes on production and imports
- 3220 Adjustment

**Environmental taxes****Taxes on energy**

- 1980 Excise duty on mineral oils (C)
- 1985 In-bond surcharge on mineral oils (C)
- 1990 Excise duty on liquefied petroleum gases (C)
- 1995 In-bond surcharge on liquefied petroleum gases (C)
- 2000 Excise duty on methane (C)
- 3040 Excise duty on electricity (C)
- 3045 Surcharge on electricity duty charged to the Enel (C)
- 3050 Duty on the production of electricity (C)

**Taxes on transport**

- 1937 Motor vehicle duty paid by households (C)
- 1950 Special levy on motor vehicles (O)
- 3105 Special duty on motorway tolls (C)
- 3175 Motor vehicle duty paid by firms (O)

**Taxes on pollution/taxes on resources**

- 1845 Sewerage rate (O)
- 3080 Special duty on table waters (C)

**LUXEMBOURG****Taxes on personal income**

- 1500 Personal income tax
- 1505 Withholding tax on salaries
- 1520 Special tax on company directors fees

**Taxes on corporate income**

- 1525 Corporation tax
- 1745 Trade tax

**Taxes on consumption**

- 1530 Tax on betting on sporting events
- 1540 Motor vehicles duty paid by households
- 1760 Tourist tax
- 1770 Tax on dogs
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S 92)

**Taxes on employed labour****Taxes paid by employers**

- 1750 Payroll tax
- 9310 Employers' actual social contributions

**Taxes paid by employees**

- 1505 Tax on wages and salaries

- 9320 Employees' actual social contributions

**Taxes on self- and non-employed labour**

- 1500 Personal income tax fixed by assessment
- 1520 Special tax on company directors fees
- 9330 Social contributions by self-employed and non-employed persons

**Taxes on transfers**

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**Taxes on capital****Taxes on real estate**

- 1700 Taxes on ownership of land and buildings
- 1705 Tax on secondary residences
- 1715 Registration taxes
- 1720 Mortgage taxes
- 1735 Real estate transfer tax
- 1775 Tax on inner city constructions

**Taxes on real capital**

- 1515 Tax on certain income of non-residents
- 1740 Motor vehicle duty paid by enterprises
- 1765 Ship registration tax
- 1780 Special road usage taxes for exceptional heavy loads

**Taxes on monetary capital**

- 1510 Withholding tax on income from capital

**Taxes on income (unallocable)**

- 1525 Corporation tax
- 1745 Trade tax

**Taxes on wealth (unallocable)**

- 1535 Wealth tax
- 1550 Inheritance duty

**Taxes on operating a business**

- 1710 Stamp duties
- 1755 Tax on licensed premises

**Other taxes on capital**

- 1725 Holdings tax

**Environmental taxes****Taxes on energy**

- 1600 Excise duty on mineral oils (C)
- 1605 Special excise duties on certain mineral oils (C)
- 1607 Social contribution levied on fuel (C)
- 1609 Monitoring charge on heating gas oil (C)
- 1610 Excise duty on liquefied petroleum gases and other liquefied gaseous hydrocarbons (C)
- 1615 Excise duty on benzol and similar products (C)

**Taxes on transport**

- 1540 Motor vehicle duty paid by households (C)
- 1675 Tax on transport (C)
- 1740 Motor vehicle duty paid by enterprises (O)
- 1780 Road usage tax for exceptional heavy loads (O)

**Taxes on pollution/Taxes on resources**

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**THE NETHERLANDS**
**Taxes on personal income**

- 0501 Income tax
- 0502 Wage tax
- 0504 Tax on director's fee
- 0505 Personal tax
- 0520 Wealth tax

**Taxes on corporate income**

- 0510 Corporation tax

**Taxes on consumption**

- 0515 Tax on games of chance (from households)
- 0525 Motor vehicle duty paid by households
- 0535 Levy on water pollution (from households)
- 0537 Vehicle registration fees (from households)
- 0538 Waste disposal charges (from households)
- 0539 Sewerage charges (from households)
- 0540 Commuter tax
- 0545 Tax on dogs
- 0780 Tourist tax
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R 20 Taxes linked to production and imports (S 92)

**Taxes on employed labour**
**Taxes paid by employers**

- 9310 Employers' actual social contributions

**Taxes paid by employees**

- 0502 Wages tax
- 0504 Tax on directors' fees
- 0505 Personal tax
- 9320 Employees' actual social contributions
- 9330 75% of Social contributions by self-employed and non-employed persons

**Taxes on self- and non-employed labour**

- 0501 Income tax
- 9330 25% of Social contributions by self-employed and non-employed persons

**Taxes on transfers**

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**Taxes on capital**
**Taxes on real estate**

- 0530 Taxes on land and buildings
- 0542 Tax on inhabitants
- 0685 Land tax
- 0690 Local authority property tax
- 0785 Polder-board levies
- 0986 Building permit fees
- 0992 Land registry duty

**Taxes on real capital**

- 0745 Motor vehicle duty paid by enterprises
- 0748 Tax in connection with petroleum stocks
- 0750 Tax on discharge of waste to public waters
- 0753 Other environmental taxes
- 0755 Tax on air pollution
- 0758 Tax in connection with noise
- 0760 Levies in respect of a fast breeder reactor
- 0763 Fuel tax payable under the Environmental Protection Act (WABM)
- 0765 Selective investment regulation levy
- 0770 Local tax for roads, local amenities and sewerage services
- 0790 Levy on water pollution (from enterprises)
- 0987 Sewerage charges (from enterprises)
- 0988 Waste disposal charges (from enterprises)
- 0989 Vehicle registration fees (from enterprises)

**Taxes on monetary capital**

- 0503 Tax on dividends
- 0725 Stamp duty on stock exchange transactions

**Taxes on income (unallocable)**

- 0510 Corporation tax

**Taxes on wealth (unallocable)**

- 0520 Wealth tax
- 0555 Succession duties
- 0720 Tax on capital

**Taxes on operating a business**

- 0705 Other stamp duties
- 0710 Registration fees
- 0715 Other taxes on legal transactions
- 0775 Duty on licenses and permits

**Other taxes on capital**

- 0550 Other taxes on income and wealth
- 0730 Tax on insurance
- 0795 Administration levies for the benefit of public professional organizations
- 0985 Indirect taxes n.e.c.
- 0990 Tax on games of chance (from enterprises)
- 0991 Inspection fees

**Environmental taxes****Taxes on energy**

- 0615 Duty on petrol (C)
- 0620 Duty on mineral oil (C)
- 0748 Tax on petroleum stocks (O)
- 0763 Fuel tax payable under the Environmental protection Act (WABM) (O)

**Taxes on transport**

- 0525 Motor vehicle duty paid by households (C)
- 0537 Vehicle registration fees from households (C)
- 0655 Special tax on motor cars (C)
- 0745 Motor vehicle duty paid by enterprises (O)
- 0989 Vehicle registration fees (from enterprises) (O)

**Taxes on pollution/taxes on resources**

- 0535 Levy on water pollution from households (C)
- 0538 Waste disposal charges from households (C)
- 0539 Sewerage Charges from households (C)
- 0750 Tax on discharge of waste to public waters (O)
- 0755 Tax on air pollution (O)
- 0758 Tax in connection with noise (O)
- 0770 Local tax for roads, local amenities and sewerage services (O)
- 0790 Levy water pollution (from enterprises) (O)
- 0987 Sewerage charges (from enterprises) (O)
- 0988 Waste disposal charges (from enterprises) (O)

**AUSTRIA****Taxes on personal income**

- 0010 Income tax
- 0020 Taxes on wages and salaries
- 0080 Directors tax
- 0090 Duty on farms
- 0120 Farm contributions to the fund for equalisation of family burdens
- 0130 50% of Contributions for the promotion of residential buildings
- 0190 Contributions to students' associations
- 0210 Farm land tax

**Taxes on corporate income**

- 0030 Corporation tax
- 0050 Capital taxes
- 0110 Capital death duty
- 0160 Tax on financial institutions

**Taxes on consumption**

- 0140 Contributions for the promotion of arts
- 0150 Tax on motor vehicles paid by households
- 0200 Tax on radio and TV-licenses
- 0220 Duty on pets
- 0750 Hunting and fishing duties
- 0865 Part of Parking duty
- 9910 VAT and general turnover taxes
- 9920 Imports duties
- 9930 Excise duties  
Except:  
0480 Duty on vehicle based on fuel consumption paid by enterprises
- 9940 Taxes on services
- R 20 Taxes linked to production and imports (S 92)

**Taxes on employed labour****Taxes paid by employers**

- 0130 50% of contributions for the promotion of residential buildings
- 0230 14% of Contributions to chamber
- 0790 Employers' contributions to the fund for equalisation of family burdens
- 0800 Payroll tax
- 0810 Tax on employment (Vienna underground)
- 9310 Employers' actual social contributions

**Taxes paid by employees**

- 0020 Taxes on wages and salaries minus taxes on pensions (transfers)
- 0130 50% of contributions for the promotion of residential buildings
- 0230 21% of Contributions to chamber
- 9320 Employees' actual social contributions minus taxes on pensions (transfers)

**Taxes on Self- and Non-Employed Labour**

- 0010 Income tax
- 0080 Directors tax
- 0190 Contributions to students' association
- 9330 Social contributions by self-employed and non-employed persons

**Taxes on Transfers**

- 0010 22% of tax on wage and salaries
- 9320 8% of social contributions by employees

**Taxes on capital****Taxes on real estate**

- 0090 Duty on farms
- 0120 Farm contributions to the fund for equalization of family burdens
- 0210 Farm land tax
- 0740 Real estate transfer tax
- 9950 Taxes on ownership of land and buildings - Total

**Taxes on real capital**

- 0480 Duty on vehicles based on fuel consumption paid by enterprises

0830 Tax on motor vehicles paid by enterprises

0840 Road transport duty

0865 Part of Parking duty

**Taxes on monetary capital**

0060 Capital yields tax

0065 Tax on interest yields

0070 Tax on interest

**Taxes on income (unallocable)**

0030 Corporation tax

0040 Tax on Industry and trade

**Taxes on wealth (unallocable)**

0050 Capital taxes

0110 Capital death duty

0730 Capital transfer tax

9200 Capital taxes - Total

**Taxes on operating a business**

0710 Stamp duties

0720 Other fees

**Other taxes on capital**

0100 Duty on contributions to political parties

0160 Tax on financial institutions

0170 Fines related to tax offences and residual tax revenues

0180 Due to be paid adjustment

0230 Contributions to chambers

0760 Administrative charges

0770 Certain users' fees

0795 Contributions to promote foreign trade (share on exports)

0815 Special levy for household allowance

0820 Disabled persons equalisation levy

0845 Duty for airways security

0850 Levy on dangerous waste

0860 Contributions of interested persons/parties

0870 Other taxes

0880 Fines related to tax offences and residual tax revenues

0890 Due to be paid adjustment

**Environmental taxes**

**Taxes on energy**

0510 Duty on hydrocarbon oils (C)

0515 Federal tax on mineral oils (C)

0550 Special tax on mineral oils (C)

0570 Tax on energy (C)

**Taxes transport**

0150 Tax on motor vehicles paid by households (C)

0480 Duty on vehicles based on fuel consumption (C)

0485 Special adjustment duty on vehicles (C)

0830 Tax on motor vehicles paid by enterprises (O)

0840 Road transport duty (O)

0865 Parking duty (O)

**Taxes on pollution/taxes on resources**

0390 Duty on fertilisers (C)

0850 Levy on dangerous waste (O)

**PORTUGAL**

**Taxes on personal income**

0010 Personal income tax

0150 Income tax - employment income

0600 Surcharge on income tax

0750 Stamp duty on wages and salaries

0900 Levy on behalf of tuberculosis aid to public employees and their families

**Taxes on corporate income**

0020 Corporate income tax

0100 Industrial tax

0500 Agricultural industrial duty

0550 Tax under Article 8 of Law No 2111, 21.12.1961

**Taxes on consumption**

0690 Tax on vehicles paid by households

0700 Special tax on vehicles paid by households

9910 VAT and general turnover taxes

9920 Import duties and agricultural levies

9930 Excise duties

EXCEPT

5200 Tax on the clearing of woodland

9940 Taxes on services

EXCEPT

3050 Real estate transfer tax

3110 Tax on stock market transactions

3400 Taxes on merchant shipping

3700 Surcharges on advertising

3750 Underwriting commissions collected by credit institutions

5300 Road taxes - haulage

5600 General services and licences granted to firms

R 20 Taxes linked to production and imports (S 92)

**Taxes on employed labour**

**Taxes paid by employers**

7800 50% of Levies on behalf of the unemployment fund

9310 Employers' actual social contributions

**Taxes paid by employees**

0010 Part of Personal income tax (a)

0150 Income tax - employment income

0750 Stamp duty on wages and salaries

0900 Levy on behalf of tuberculosis aid to public employees and their families

7800 50% of Levies on behalf of the unemployment fund

9320 Employees' actual social contributions



<b>Taxes on self- and non-employed labour</b>		5200	Tax on the clearing of woodland
9330 Social contributions by self-employed and non-employed persons		5300	Road taxes - haulage
<b>Taxes on transfers</b>		5600	General services and licences granted to firms
-		5610	Dues collected by the JAP
<b>Taxes on capital</b>		5620	Dues collected by the Autonomous Road Boards
<b>Taxes on real estate</b>		5820	Tax on sand extraction licenses
0050 Real Estate tax		5650	Customs and tax authority services - salaries
0450 Land-registry tax		5700	Custom services - traffic
0960 Rates surcharge on behalf of the unemployment fund		5750	Legal services to firms
3050 Real estate transfer tax		5800	Forestry services to firms
<b>Taxes on real capital</b>		5810	Taxes collected by the directorate general for energie
0650 Tax on the use, carrying and possession of weapons		5850	Commercial services
0800 Road taxes compensation		5900	Salaries - maritime development services
7210 Tax on vehicles companies		5950	Salaries - marine inspection services
7250 Special tax on vehicles - Companies		6000	Inspections and checks
<b>Taxes on monetary capital</b>		6150	Tax for the registration and checking of metalworking equipment
0200 Withholding tax		6200	Taxes collected for the checking of measuring equipment (metrological control)
0400 Capital gains tax		6300	Tax on fishing activities - fixed-rate licence
3110 Tax on stock market transactions		6450	Profits from oilfield concessions
<b>Taxes on income (unallocable)</b>		6550	Tax on trade in weapons and ammunition
0100 Industrial tax		6600	Tax on imports of weapons and ammunition
0020 Part of Corporate income tax (a)		6650	Various taxes received by the IVP
0350 Special taxes		6750	Taxes collected by the treasurer for the accounts tribunal
0500 Agricultural industry duty		6350	Fiscal stamps
0550 Tax under Article 8 of Law No 2111, 21.12. 1961		6400	Stamp duties miscellaneous
0600 Surcharges on income tax		6800	Fees received by the CGT and CCNFJ
0980 Local taxes		6830	Registration and contributions fees - Textile Institute
4350 Profits of public monopolies - lotteries		7050	Licenses and taxes collected by civil authority treasures department
<b>Taxes on wealth (unallocable)</b>		7910	Duties on storage of raw materials
9200 Capital taxes - Total		7920	Duties levied by the Madeire Wine Institute
<b>Taxes on operating a business</b>		<b>Other taxes on capital</b>	
3400 Taxes on merchant shipping		0250	Complementary tax
3700 Surcharges on advertising		0680	Fire service tax
3750 Underwriting commissions collected by credit institutions		0850	General services - excess earnings
3840 Supplementary State revenue on the production and distribution of electrical energy		0950	Levies on behalf of the unemployment fund
3850 Tax on the value of public contracts		0970	Various direct taxes
3860 Madeira crop insurance fund		3860	Madeira Crop Insurance Fund
3900 Stamp duty on bank transactions		4400	Taxes on liqueur-wine exports
3950 Stamp duty on river transport fares		4430	Duties on exports of embroidery, tapestry and craftwork
4000 Stamp duty on sea transport fare		4450	Other miscellaneous taxes
4050 Stamp duty on road transport fares		6850	Salaries of the accounts tribunal
4100 Stamp duty on air transport fare			
4150 Stamp duty on premiums, policy values and further costs covered by insurance premiums			
4250 Stamp duty on proprietary medicines			
4300 Guarantee stamps (IVP+IVM)			



6950	Tax inspection of commercial and industrial activities
7000	Surcharges on indirect taxes
7100	Penalties collected by civil authority treasurers departments
7150	Penalties collected by CGT and CCNFJ
7160	Duties levied by IROMA (Agricultural Markets Regulation and Guidance Institute)
7170	Duties in respect of video classification
7180	Receipts collected by the Courts of First Instance
7200	Other miscellaneous taxes
7350	Share of CTT/TLP receipts
7400	Extraordinary tax on non-essential expenditure by firms
7450	Tax paid by seaside resorts
7500	Various taxes (Instituto do Comércio Externo de Portugal)
7550	Indirect taxes (Foreign Investment Institute)
7600	Taxes collected by the Directorate-General for tourism
7750	Exchange risk cover
7900	Levies on profits for the benefit of the INGA
7930	Levies on profits for the benefit of the Azores Regional Supply Fund

#### Environmental taxes

##### Taxes on energy

2600	Price differentials on LPG (C)
2650	Price differentials on town gas (C)
2800	Price differentials on petrochemicals (C)
2810	Price differentials on petroleum products (C)
2820	Tax on petroleum products (C)
3840	Supplementary State revenue on production and distribution of electrical energy (O)
5500	Energy services (C)

##### Taxes on transport

0690	Tax on vehicles paid by households (O)
0700	Special tax on vehicle paid by households (O)
0800	Road taxes - compensation (O)
2700	Price differentials on road surfacings (C)
3150	Tax on motor vehicles sales (C)
5250	Road taxes - traffic (C)
5300	Road taxes - haulage (C)
7210	Tax on vehicles - companies (O)
7250	Special tax on vehicles - companies (O)

8300 Tax on motor vehicles sales (C)

#### Taxes on pollution/Taxes on resources

5820 Tax on sand extraction licences (O)

(a) The split of income and corporation tax is based on the size of the taxes which they replaced.

#### FINLAND

##### Taxes on personal income (a)

9100	CTIW on Households
9200	Capital taxes

##### Taxes on corporate income (a)

9100	CTIW on Enterprises
9100	CTIW on Financial Institutions

##### Non imputable (a)

9100	CTIW on General Government
9100	CTIW on Non-profit institutions

##### Taxes on consumption

0030	Tax on winnings on lotteries
0040	Stamp duties paid by households
0050	Tax on dogs
0060	Hunting and fishing licences
0080	Tax on motor vehicles paid by households
0085	User charges on passenger vehicles paid by households
0550	Tax on charter flights
9910	VAT and general turnover taxes
9920	Import duties and agricultural levies
9930	Excise duties
9940	Taxes on services
R 20	Taxes linked to production and imports (S92)

##### Taxes on employed labour

###### Taxes paid by employers

0510	Payroll tax
9310	Employers' actual social contributions

###### Taxes paid by employees

0010	Personal income tax * [Personal Income/(Personal Income + Corporate Income)] (a)
0650	Seamen's tax
9320	Employees' actual social contributions

##### Taxes on self- and non-employed labour

0530	Penalties for late payments of taxes
0540	Other taxes
9330	Social contributions by self-employed and non-employed persons

##### Taxes on transfers

-

##### Taxes on capital

###### Taxes on real estate

0440	Tax on real estate
0475	Transfer taxes from enterprises
0680	Transfer taxes from households

**Taxes on real capital**

- 0450 User charge on passenger vehicles paid by enterprises
- 0490 Tax on motor vehicles paid by enterprises

**Taxes on monetary capital**

- 0020 Duty on interest

**Taxes on income (unallocable)**

- 0010 Income tax \* [Corporate Income/(Personal Income + Corporate Income)]<sup>(a)</sup>
- 0670 Tax on excessive profits

**Taxes on wealth (unallocable)**

- 0070 Wealth tax
- 0090 Inheritance and gift tax

**Taxes on operating a business**

- 0460 Stamp duty paid by enterprises
- 0470 Credit tax

**Other taxes on capital and business**

- 0435 Tax on waste
- 0500 Seamen's welfare and rescue levy
- 0520 Administrative charges

**Environmental taxes****Taxes on energy**

- 0180 Excise duty on liquid fuels (C)
- 0360 Stock building levies on liquid fuels (C)
- 0390 Excise duty on electricity (C)

**Taxes on transport**

- 0080 Tax on motor vehicles paid by households (C)
- 0085 User charge on passenger vehicles paid by households (C)
- 0290 Excise duty on motor cars (C)
- 0450 User charge on passenger vehicles paid by enterprises (O)
- 0490 Tax on motor vehicles paid by enterprises (O)
- 0550 Tax on charter flights (C)

**Taxes on pollution/taxes on resources**

- 0270 Excise duty on fertilizers (C)
- 0370 Oil damage levy (C)
- 0380 Oil waste levy (C)
- 0435 Tax on waste (C)

(a) Eurostat data do not allow a split of the direct taxes into the categories taxes on personal and taxes on corporate income. Therefore data provided by the Finnish Ministry of Finance were used to split the current taxes on income and wealth (CTIW) provided by Eurostat into these categories. These data are also used in order to split the income tax into taxes on labour and taxes on other factors of production.

**SWEDEN****Taxes on personal income**

- 3251 Income tax from households
- 3261 Capital yields tax from households
- 3276 Wealth tax from households

**Taxes on corporate income**

- 3252 Income tax from enterprises
- 3262 Capital yields tax from enterprises
- 3277 Wealth tax from enterprises
- 3292 Stamp tax from enterprises

**Taxes on consumption**

- 3268 Tax on winnings from lotteries or gambling
- 3280 Tax on dogs
- 3291 Stamp tax from households
- 3295 Coupon tax
- 3297 Duties on foreign artists
- 3305 Tax on motor vehicles paid by households
- 9910 VAT and general turnover taxes
- 9920 Imports duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R 20 Taxes linked to production and imports (S92)

**Taxes on employed labour****Taxes paid by employers**

- 3555 Payroll tax
- 9310 Employers' actual social contributions

**Taxes paid by employees**

- 3251 Income tax from households (to the extent that it is a tax on employed labour - 93%)
- 9320 Employees' actual social contributions

**Taxes on self- and non-employed labour**

- 3251 Income tax from households (7%)
- 9330 Social contributions by self-employed and non-employed persons

**Taxes on transfers**

-

**Taxes on capital****Taxes on real estate**

- 9950 Taxes on ownership of land and buildings

**Taxes on real capital**

- 3545 Tax on motor vehicles paid by enterprises
- 3548 Tax on motor vehicles with diesel engines

**Taxes on monetary capital**

- 3261 Capital yields tax from households
- 3262 Capital yields tax from enterprises
- 3542 Stock exchange turnover tax

**Taxes on income (unallocable)**

- 3252 Income tax from enterprises
- 3550 Surplus from pools, lotteries and roulettes
- 3552 Profits on fiscal monopolies (Vin- & Spritcentralen and Systembolaget)

**Taxes on wealth (unallocable)**

- 3276 Wealth tax from households
- 3277 Wealth tax from enterprises
- 3315 Succession and gift tax

**Taxes on operating a business**

- 3292 Stamp tax from enterprises
- 3520 Administrative charges

**Other taxes on capital**

- 3570 Special levies
- 3575 Discrepancy

**Environmental Taxes**
**Taxes on energy**

- 3360 Taxes on petrol and fuel (C)
- 3397 Tax on energy consumption (C)
- 3401 Special tax on electric power from nuclear station (C)
- 3410 Taxes on electricity from certain sources (C)
- 3420 Tax on nuclear fuel (C)

**Taxes on transport**

- 3400 Sales tax on motor vehicles (C)
- 3465 Tax on charter travelling (C)
- 3540 Tax on motor vehicles (C, O)
- 3548 Tax on motor vehicles with diesel engines (O)

**Taxes on pollution/taxes on resources**

- 3363 Tax on drinking packages (C)
- 3399 Special tax on sulphurous fuel (C)
- 3415 Special tax against acidification (C)
- 3485 Forestry levy (O)

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**UNITED KINGDOM**
**Taxes on personal income**

- 51A Taxes on individual or household income
- 51C Taxes on holding gains

**Taxes on corporate income**

- 51B Taxes on the income or profits of corporations

**Taxes on consumption**

- 211 Value added type taxes
- 212 Taxes and duties on imports exc VAT
- 214A Excise duties and consumption taxes
- 214E Taxes on entertainment
- 214F Taxes on lotteries, gaming and betting
- 214G Taxes on insurance premiums
- 214H Taxes on specific services
- 214I-1 Car tax

- 214I-2 Purchase tax
- 214I-3 Betting, gaming and lottery
- 214I-4 Air passenger duty
- 214I-5 Landfill tax
- 214I-6 Other general sales or turnover taxes
- 214I-10 Levies on exports (3rd country)
- 214K Export duties and MCAs on exports
- 214L-3 Agricultural levies: import duties
- 214L-4 Sugar levy
- 29G Under compensation of VAT (flat-rate system)
- 51D Taxes on winnings from lottery or gaming
- 59C Expenditure taxes
- 59D Payments by households for licences

**Taxes on employed labour**
**Taxes paid by employers**

- 214L-1 Selective employment tax
- 214L-2 National insurance surcharge
- 29C Total wages bill and pay roll taxes
- 6111 Employers' actual social contribution

**Taxes paid by employees**

- 6112 Employees' actual social contributions
- 51A Part of: Taxes on individual or household Income

**Taxes on self- and non-employed labour**

- 6113 Social contributions by self-employed and non-employed persons

**Taxes on transfers**

- 51A Part of: Taxes on individual or household Income

**Taxes on capital**
**Taxes on real estate**

- 29A Tax on land, buildings and other structures
- 59F-1 Old style domestic rates
- 59F-2 Council tax
- 91B Capital levies

**Taxes on real capital**

- 29B Tax on the use of fixed assets

**Taxes on monetary capital**

- 51B-4 Surtax
- 51C Taxes on holding gains
- 91C-1 Special tax on banking deposit receipts

**Taxes on income (unallocable)**

- 51B-1 Corporation tax
- 51B-2 Petroleum revenue tax
- 51B-5 Supplementary petroleum duty
- 51B-6 Overspill relief
- 51B-7 Profits tax
- 51A Part of: Taxes on individual or household Income

**Taxes on wealth (unallocable)**

- 91A Taxes on capital transfers

**Taxes on operating a business**

214I-7 Fossil fuel levy  
214I-8 Gas levy  
214I-9 LRT levy  
214L-5 European coal and steel community  
29E Business and professional licenses  
91C-3 Special charge (capital taxes)

**Other taxes on capital**

214B Stamp duties  
29H Other taxes on production nec  
51B-3 Windfall tax  
59B Poll tax

**Environmental Taxes****Taxes on energy**

214A-4 Customs duty on hydrocarbon oils (C)  
214I-7 Fossil fuel levy (O)

**Taxes on transport**

214I-1 Car tax (C)  
214I-4 Air passenger duty (C)  
29B Tax on the use of fixed assets (here:  
cars) (O)  
59D-1 Motor vehicle duty paid by households  
(C)

**Taxes on pollution/Taxes on resources**

214I-5 Landfill tax (C)

#### **IV. PER-COUNTRY TABLES**

## BELGIUM

In 1997 the aggregate level of taxation increased slightly by 0.4 percentage point to 46.6% of GDP, mainly as a result of a 12% increase in revenues from corporation tax.

Direct taxes account for 40.3% of total taxation which is more than 8 percentage points above the Union's average. The share of indirect taxes in total tax revenue (27.5%) as well as the respective share of social contributions (32.2%) are each several percentage points lower than the average of the other Member States. Over recent years these quotas have not varied very much.

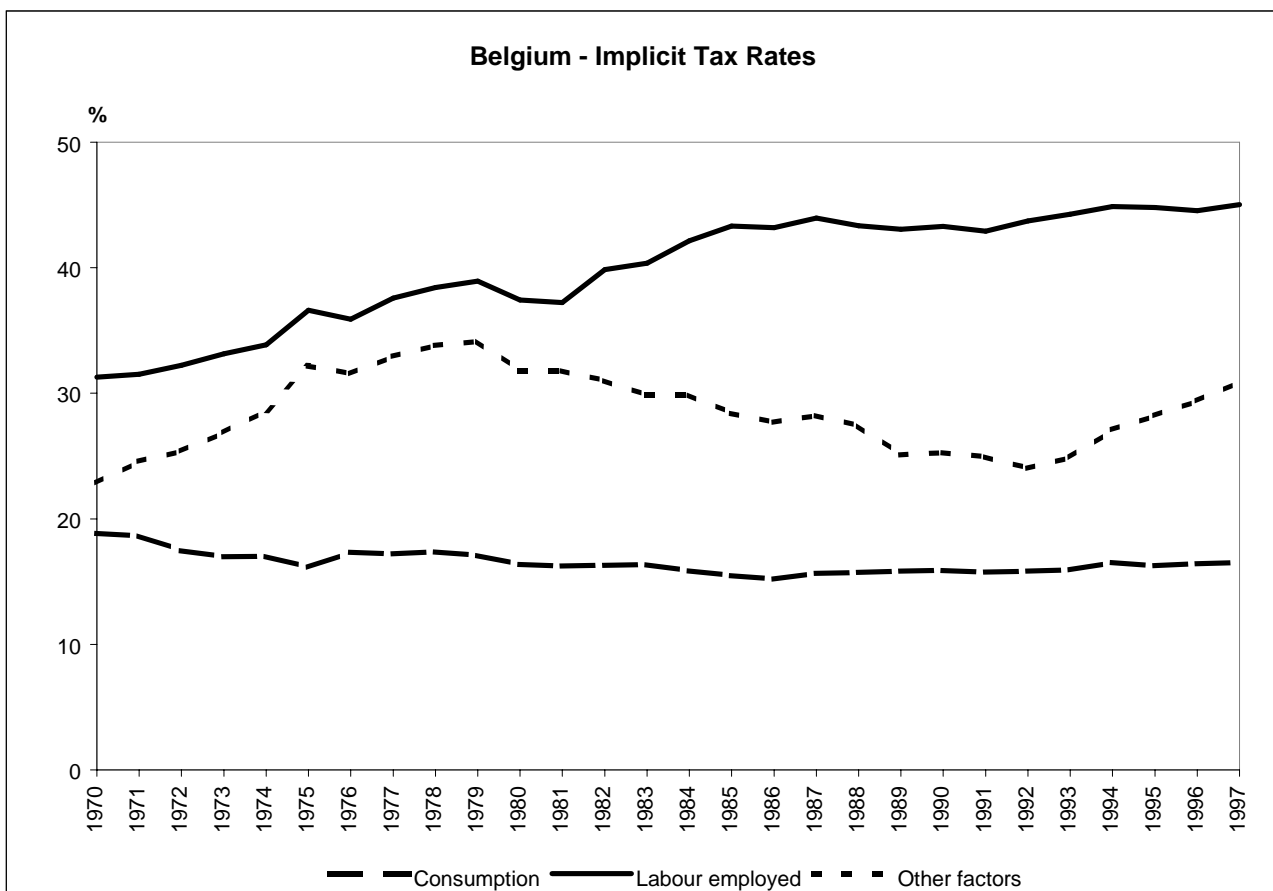
Belgium is a federal State, but the major part of tax revenues goes to central and regional government (57.4% of total taxation). The local authorities receive directly revenues of 5.1% of the total; revenues of the social security funds equal 35.4% of total taxation.

Measured as a percentage of total tax revenues, consumption taxes hardly changed between 1996 and

1997. The share of taxes on employed labour decreased somewhat (the GDP shares however stayed the same). Revenues from taxes on capital increased by 0.4 percentage point of GDP, which corresponds to an increase from 16.7% to 17.4% of total taxation. The cause was the already mentioned increase in revenues from the corporation tax.

In 1997 the implicit tax rate on consumption increased slightly (as in the previous year) and is now again at 16.5%, the same value as in 1994. The effective average tax burden on employed labour grew by half a percentage point to 45%. The implicit tax rate on other factors of production continued its steady rise which had started earlier in the 1990s by an additional 1.5 percentage point and has now reached a value of 30.9%.

Interestingly, the Belgian functional tax structure is closer to the Union's average than the structure of any other country, i.e. the absolute differences between the several Belgian tax/GDP quotas and the value for the Union are generally rather low.



	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	13.2	11.7	12.4	12.2	12.2	12.1	12.1	12.4	12.7	12.3	12.7	12.8
VAT	0.0	6.5	7.3	7.2	7.0	6.9	6.8	6.8	7.0	6.8	6.9	6.9
Excise duties	2.9	3.3	3.1	2.9	2.8	2.8	2.9	2.9	3.0	2.9	3.0	3.0
Others	10.3	1.8	2.0	2.1	2.4	2.3	2.4	2.7	2.7	2.5	2.8	2.9
Direct taxes	11.8	17.0	18.6	19.7	17.1	16.7	16.6	16.7	18.0	18.4	18.4	18.8
Personal income	8.7	13.3	15.7	16.5	14.0	13.6	13.7	13.5	14.4	14.5	14.3	14.4
Corporate income	2.4	3.0	2.2	2.6	2.4	2.4	2.1	2.4	2.7	3.0	3.1	3.5
Others	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.9	0.9	0.9	1.0	0.9
Social Contributions	11.1	13.5	13.2	15.3	15.0	15.5	15.8	16.1	15.6	15.4	15.1	15.0
employers'	7.0	8.6	8.4	9.0	9.4	9.8	9.8	9.8	9.5	9.3	9.1	9.0
employees' <sup>(a)</sup>	3.2	3.8	3.7	4.8	4.5	4.4	4.5	4.7	4.6	4.6	4.5	4.5
self-employed <sup>(a)</sup>	0.8	1.1	1.2	1.5	1.1	1.3	1.5	1.5	1.5	1.5	1.5	1.5
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	23.7	26.6	28.4	28.6	26.3	25.8	25.7	26.2	26.6	26.3	26.5	26.7
Local Government	1.8	2.0	1.7	2.3	1.9	2.0	2.1	1.9	2.2	2.4	2.3	2.4
Social Sec. Funds	10.6	13.0	12.8	15.0	14.8	15.2	15.4	15.9	16.4	16.3	16.3	16.5
EC Institutions	0.0	0.6	1.2	1.2	1.3	1.3	1.2	1.1	1.2	1.1	1.0	1.0
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	11.9	10.4	10.9	10.8	10.4	10.5	10.4	10.4	10.7	10.4	10.7	10.7
Labour	17.4	23.9	25.3	27.2	25.2	25.6	26.1	26.4	26.5	26.3	26.0	26.0
employed	15.6	21.2	22.2	23.9	22.4	22.7	23.1	23.4	23.4	23.2	22.8	22.8
paid by employers	7.0	8.6	8.4	9.0	9.4	9.8	9.8	9.8	9.5	9.3	9.1	9.0
paid by employees	8.6	12.5	13.8	14.9	13.0	12.9	13.3	13.6	14.0	13.9	13.7	13.8
self-employed	1.8	2.7	3.1	3.3	2.8	2.8	3.0	3.0	3.1	3.1	3.2	3.2
Capital	5.8	6.2	6.2	7.4	7.1	6.6	6.2	6.5	7.1	7.4	7.7	8.1
Real Estate	0.9	1.0	0.9	1.2	1.0	1.1	1.1	1.0	1.2	1.3	1.3	1.3
Real Capital	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.4
Monetary Capital	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.1	0.2	0.1	0.1	0.2
Income (unallocable)	2.9	3.5	3.3	4.3	3.8	3.3	2.7	2.8	3.2	3.6	3.6	3.9
Wealth (unallocable)	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3
Business	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Others	1.2	1.1	1.2	1.2	1.6	1.4	1.5	1.6	1.6	1.5	1.8	1.8
Transfers	1.0	1.6	1.8	1.8	1.6	1.7	1.8	1.9	1.9	1.9	1.8	1.8
<b>Total</b>	<b>36.1</b>	<b>42.2</b>	<b>44.2</b>	<b>47.2</b>	<b>44.3</b>	<b>44.3</b>	<b>44.5</b>	<b>45.2</b>	<b>46.3</b>	<b>46.1</b>	<b>46.2</b>	<b>46.6</b>
of which environm.	2.2	2.2	1.9	1.8	1.9	2.0	2.1	2.4	2.5	2.4	2.6	2.6
Energy	1.8	1.7	1.3	1.1	1.2	1.3	1.4	1.6	1.7	1.6	1.6	1.6
Transport	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.8	0.8	0.8	0.9	0.9
Pollution/Ressources	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>D. Implicit Tax Rates</b>												
Consumption	18.9	16.1	16.4	15.5	15.9	15.8	15.8	15.9	16.5	16.3	16.4	16.5
Labour employed	31.3	36.6	37.4	43.3	43.3	42.9	43.7	44.3	44.9	44.8	44.5	45.0
Other factors	22.9	32.2	31.8	28.4	25.3	24.9	24.0	24.9	27.1	28.2	29.4	30.9

<sup>(a)</sup> Includes social security contributions by recipients of transfer payments.

## DENMARK

In 1997, the level of aggregate taxation in Denmark stood at 51.6% of GDP, one of the highest values in the Union. However, one has to take into account that in Denmark a large part of transfers from the State to households (e.g. pensions and social aid) are subject to income taxation. It is estimated that over 4 percentage points of the above mentioned GDP quota are accounted for by such taxes which would not appear in the tax statistics if Denmark had a net transfer system (like several other countries).

The Danish tax structure differs in many respects from the structures of the other Member States. Direct taxes equal more than 60% of total tax revenues, which is almost double the Union's average. The bulk of direct taxes are taxes on personal income (43.4% of total taxation). Moreover, Denmark displays an average share of indirect taxes in total taxation (36.1%). On the other hand, social security contributions, which account for more than one third of total taxation in the Union, equal only 3.2% of the tax revenues in Denmark.

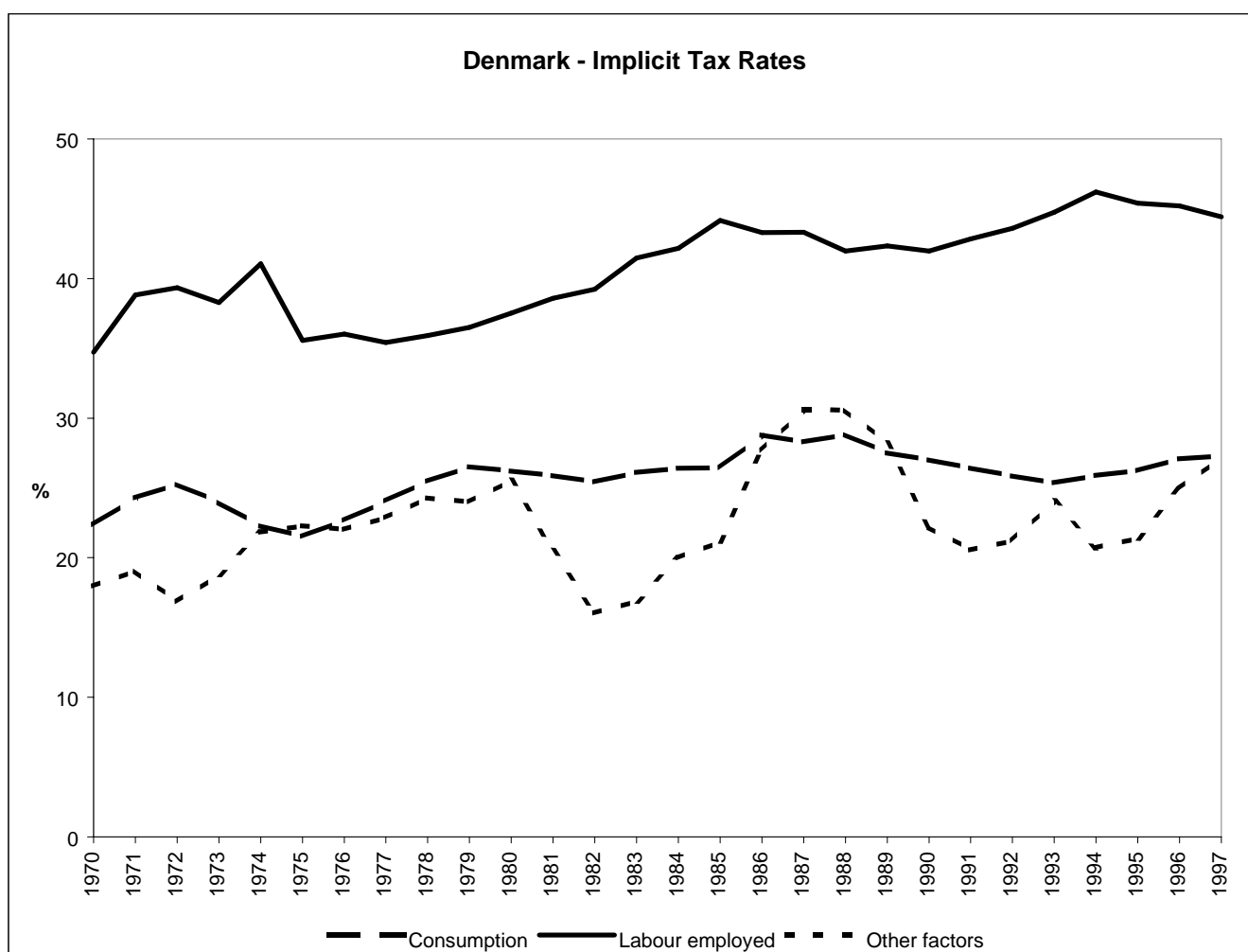
Due to high nominal VAT and excise duty rates, the share of taxes on consumption in total taxation is one

of the largest in the Union (32.2% in 1997). Consequently, the implicit tax rate on consumption (27.3%) is more than 10 percentage points higher than the Union's average.

Employed labour is taxed comparatively heavily in Denmark. In 1997 taxes on this factor amounted to almost one quarter of GDP or 47.6% of total tax revenues. However the tax burden on labour has somewhat declined over the last years and the implicit tax rate on employed labour shows a similar development: between 1994 and 1997 it decreased by almost 2 percentage points to its present level of 44.4%.

Taxes on capital are rather low in Denmark (6.9% of total taxation compared to well over 17% in the Union). This is the statistical consequence of the detailed income tax split which could be calculated on the basis of Danish income statistics and which takes into account negative incomes. As a result the implicit tax rate on other factors of production (capital plus self-employed labour) is also rather low. Although its upward trend which started in 1994 continued, it stood at only 27.2% in 1997.

Denmark has one of the highest levels of eco-taxes in the Union. In 1997 revenues from these taxes reached 9.5% of total taxation (4.9% of GDP).





	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997 <sup>(a)</sup>
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	16.5	15.6	18.7	18.4	17.7	17.4	17.3	17.6	18.1	18.0	18.3	18.6
VAT	7.6	7.1	10.1	9.8	9.0	8.9	9.8	9.9	10.0	9.9	10.1	10.2
Excise duties	5.8	5.8	5.8	6.1	5.2	5.1	5.0	4.9	5.4	5.6	5.7	5.8
Other	3.2	2.8	2.7	2.4	3.5	3.4	2.5	2.8	2.7	2.5	2.5	2.6
Direct taxes <sup>(b)</sup>	21.5	24.7	26.1	28.8	29.5	29.8	30.2	31.3	32.0	31.6	31.8	31.3
Personal income	19.6	22.5	23.5	24.7	26.0	26.3	26.5	26.8	24.9	24.1	23.2	22.4
Corporate income	1.1	1.3	1.5	3.1	2.6	2.6	2.7	3.4	3.3	3.2	3.4	3.7
Other	0.9	0.9	1.0	0.9	0.9	0.9	1.0	1.0	3.8	4.3	4.8	5.3
Social Contributions	1.7	0.6	0.8	1.9	1.5	1.5	1.6	1.7	1.7	1.6	1.7	1.7
employers'	0.4	0.3	0.3	0.9	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4
employees'	1.2	0.3	0.5	1.0	1.2	1.1	1.2	1.3	1.3	1.3	1.3	1.3
self-employed	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>B. Splitting by Receiving Administrative Level as % of GDP<sup>(b)</sup></b>												
Central Government	29.6	27.8	30.5	33.0	31.4	31.3	31.4	32.6	33.4	32.6	32.0	33.4
Local Government	9.3	12.3	13.7	13.9	15.0	15.1	15.2	15.5	16.0	16.1	17.0	15.9
Social Sec. Funds	1.6	0.5	0.6	1.2	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.6
EC Institutions	0.0	0.3	0.8	1.0	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.7
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	14.5	13.7	16.8	16.5	15.8	15.7	15.4	15.4	16.0	16.1	16.4	16.6
Labour	20.7	22.6	23.8	26.4	26.8	27.2	27.5	28.2	28.3	27.8	27.4	27.3
employed	18.7	20.2	21.3	23.8	24.1	24.5	24.8	25.3	25.4	25.0	24.7	24.6
paid by employers	0.4	0.3	0.3	1.1	0.5	0.6	0.7	0.9	0.9	0.8	0.8	0.8
paid by employees	18.3	19.9	21.0	22.6	23.6	23.8	24.1	24.4	24.5	24.2	23.9	23.8
self-employed	2.0	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	2.8	2.7	2.7
Capital	1.7	1.6	1.9	3.0	2.4	2.1	2.3	3.1	2.5	2.7	3.4	3.5
Real Estate	1.7	1.6	1.5	0.9	1.1	1.1	1.0	1.2	1.1	1.1	1.0	1.1
Real Capital	0.3	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Monetary Capital	0.0	0.1	0.0	0.9	1.4	1.3	1.5	1.7	1.5	1.3	1.3	1.2
Income (unallocable)	-1.1	-1.2	-1.1	-0.4	-1.2	-1.2	-1.3	-0.8	-1.2	-0.8	-0.3	0.3
Wealth (unallocable)	0.4	0.3	0.5	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.2
Business	0.4	0.5	0.7	0.8	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.7
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers	2.7	3.0	3.2	3.2	3.7	3.8	3.8	3.9	4.9	4.7	4.5	4.2
<b>Total</b>	<b>39.6</b>	<b>40.9</b>	<b>45.6</b>	<b>49.1</b>	<b>48.8</b>	<b>48.8</b>	<b>49.1</b>	<b>50.6</b>	<b>51.8</b>	<b>51.3</b>	<b>51.8</b>	<b>51.6</b>
of which environm.	3.4	2.9	3.6	3.9	3.6	3.7	3.7	3.8	4.3	4.6	4.8	4.9
Energy	1.2	0.9	1.8	1.3	1.8	1.8	1.9	2.1	2.0	2.2	2.3	2.3
Transport	2.1	2.0	1.7	2.5	1.7	1.7	1.6	1.6	2.1	2.1	2.2	2.2
Pollution/Ressources	0.0	0.0	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.3	0.4
<b>D. Implicit Tax Rates</b>												
Consumption	22.4	21.5	26.2	26.5	27.0	26.4	25.9	25.4	25.9	26.2	27.1	27.3
Labour employed	34.7	35.6	37.5	44.2	42.0	42.8	43.6	44.7	46.2	45.4	45.2	44.4
Other factors	18.0	22.3	25.5	21.2	22.2	20.6	21.2	24.1	20.7	21.4	25.0	27.2

<sup>(a)</sup> Partly estimated.

<sup>(b)</sup> Minor inconsistency due to source data.

## GERMANY

In 1997 the slight decrease of the overall tax burden that had started in the previous year continued; total taxation now stands at 41.8% of GDP, a value close to the Union's average. Social contributions form the largest part of tax revenues (45.5% of total taxation), the share of direct taxes (24.2%) is relatively low compared to the other Member States of the Union and the share of indirect taxes (30.3%) is in line with the Union's average.

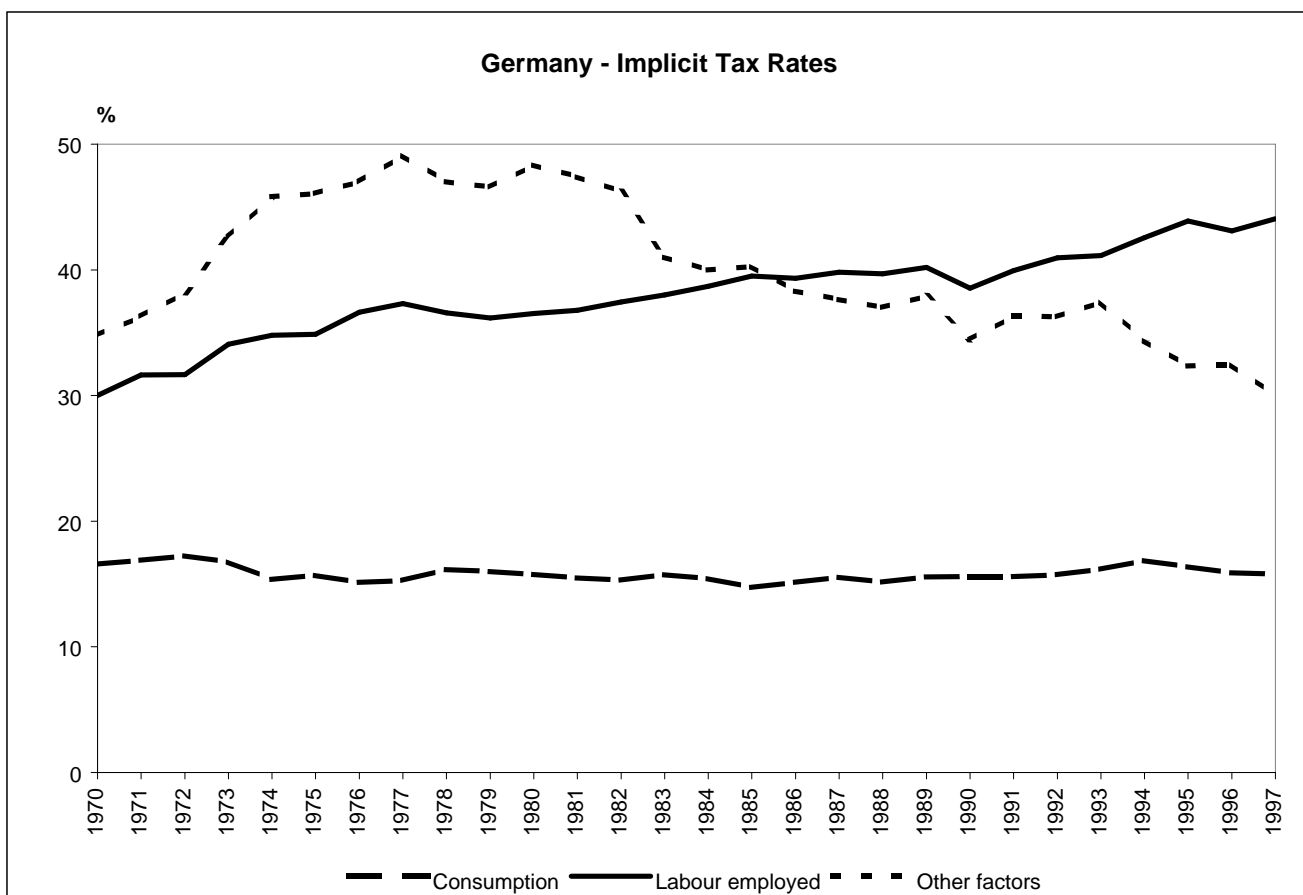
Germany is a federal State and the major part of tax revenues is divided between the three levels of government, Bund (Federal State), Länder (States) and Gemeinden (local authorities). The federal State and the States together receive around 46% of total tax revenues, the local authorities 6% and the social security funds receive more than 45%.

As a consequence of a relatively low VAT standard rate (16%), only one quarter of total taxation is raised in the form of consumption taxes. As in several other

Member States this share, i.e. the relative importance of consumption taxes, has declined over the last decade. The share of consumption taxes in GDP stayed relatively stable at around 10% and the implicit tax rate scarcely deviated from its average level of 16%.

Over 55% of total tax revenues are obtained from employed labour. This is more than 5 percentage points higher than the Union's average; only Sweden and Finland display greater shares. The implicit tax rate on employed labour continued its increasing long term trend and has now reached 44.1%, almost 15 percentage points more than in 1970. Moreover, taxes on self-employed labour are also relatively high compared to the Union's average.

The share of taxes on capital (mainly corporation tax) in total taxation is 10.8%, one of the lowest values in the Union and more than 6 percentage points below its average. The implicit tax rate on factors of production other than employed labour (i.e. capital and self-employed labour) has steadily fallen since 1980 from almost 50% to 30.0% in 1997.



	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	13.2	12.7	13.1	12.6	12.4	12.5	12.6	12.9	13.3	13.0	12.7	12.7
VAT	5.9	5.6	6.6	6.4	6.4	6.4	6.5	6.9	7.1	6.8	6.7	6.6
Excise duties	3.4	3.6	3.2	3.0	2.8	3.1	3.1	3.0	3.1	3.0	3.0	2.9
Others	3.8	3.5	3.4	3.2	3.2	3.0	3.1	3.1	3.2	3.1	3.0	3.1
Direct taxes	10.9	12.1	12.8	12.7	11.3	11.7	12.0	11.6	11.2	11.5	10.6	10.1
Personal income	8.2	10.1	10.4	9.9	8.9	9.5	9.8	9.3	9.0	9.3	8.3	7.8
Corporate income	1.7	1.3	1.8	2.3	1.8	1.6	1.5	1.7	1.6	1.6	1.7	1.9
Others	1.1	0.8	0.6	0.5	0.6	0.5	0.6	0.6	0.5	0.6	0.6	0.4
Social Contributions	11.6	15.0	15.6	16.3	15.8	17.0	17.3	17.8	18.2	18.4	18.9	19.0
employers'	5.4	6.9	7.3	7.5	7.3	7.8	7.9	8.0	8.2	8.2	8.2	8.2
employees'	4.9	5.7	6.2	6.4	6.3	6.7	6.9	6.9	7.0	7.1	7.1	7.2
self-employed	1.4	2.4	2.2	2.4	2.3	2.4	2.5	2.9	3.0	3.2	3.6	3.6
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	21.5	21.3	21.8	21.2	19.8	20.3	20.7	20.7	20.7	20.8	19.8	19.4
Local Government	2.6	3.0	3.3	3.2	3.0	2.8	2.9	2.9	2.8	2.7	2.7	2.6
Social Sec. Funds	11.6	15.0	15.6	16.3	15.8	17.0	17.3	17.8	18.2	18.4	18.9	19.0
EC Institutions	0.0	0.4	0.8	0.9	0.9	1.0	1.0	0.9	0.9	1.0	0.8	0.8
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	10.6	9.8	10.3	10.0	9.8	10.2	10.3	10.7	11.0	10.8	10.6	10.4
Labour	20.0	25.4	26.1	26.2	24.7	26.5	27.1	27.1	27.2	27.8	27.2	26.9
employed	16.0	20.1	21.4	22.1	20.9	22.5	23.1	23.1	23.3	24.0	23.3	23.2
paid by employers	5.6	7.2	7.4	7.5	7.3	7.8	7.9	8.0	8.2	8.2	8.2	8.2
paid by employees	10.4	12.9	14.0	14.6	13.6	14.7	15.3	15.1	15.2	15.9	15.1	15.0
self-employed	4.0	5.3	4.7	4.1	3.8	4.0	4.0	4.0	3.8	3.7	3.9	3.6
Capital	5.1	4.6	5.2	5.4	4.9	4.5	4.4	4.5	4.5	4.3	4.5	4.5
Real Estate	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7
Real Capital	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Monetary Capital	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.7	0.9	0.9	0.8	0.9
Income (unallocable)	2.7	2.6	3.1	3.4	2.7	2.5	2.4	2.1	1.8	1.7	2.1	2.2
Wealth (unallocable)	0.7	0.5	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.2
Business	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Others	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.2
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>35.7</b>	<b>39.8</b>	<b>41.6</b>	<b>41.6</b>	<b>39.5</b>	<b>41.2</b>	<b>41.9</b>	<b>42.3</b>	<b>42.6</b>	<b>42.9</b>	<b>42.3</b>	<b>41.8</b>
of which environmtal	2.4	2.3	2.0	1.9	2.0	2.2	2.4	2.4	2.5	2.5	2.3	2.2
Energy	1.7	1.7	1.6	1.5	1.7	1.8	2.0	1.9	2.1	2.1	1.9	1.8
Transport	0.6	0.5	0.5	0.4	0.3	0.4	0.4	0.5	0.4	0.4	0.4	0.4
Pollution/Ressources	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>D. Implicit Tax Rates</b>												
Consumption	16.6	15.7	15.8	14.7	15.6	15.6	15.7	16.2	16.9	16.4	15.9	15.8
Labour employed	30.0	34.9	36.5	39.5	38.5	39.9	40.9	41.1	42.6	43.9	43.1	44.1
Other factors	34.8	46.1	48.3	40.3	34.4	36.3	36.3	37.4	34.4	32.3	32.4	30.0

Note: New Länder (States) included from 1991 onwards.

## GREECE

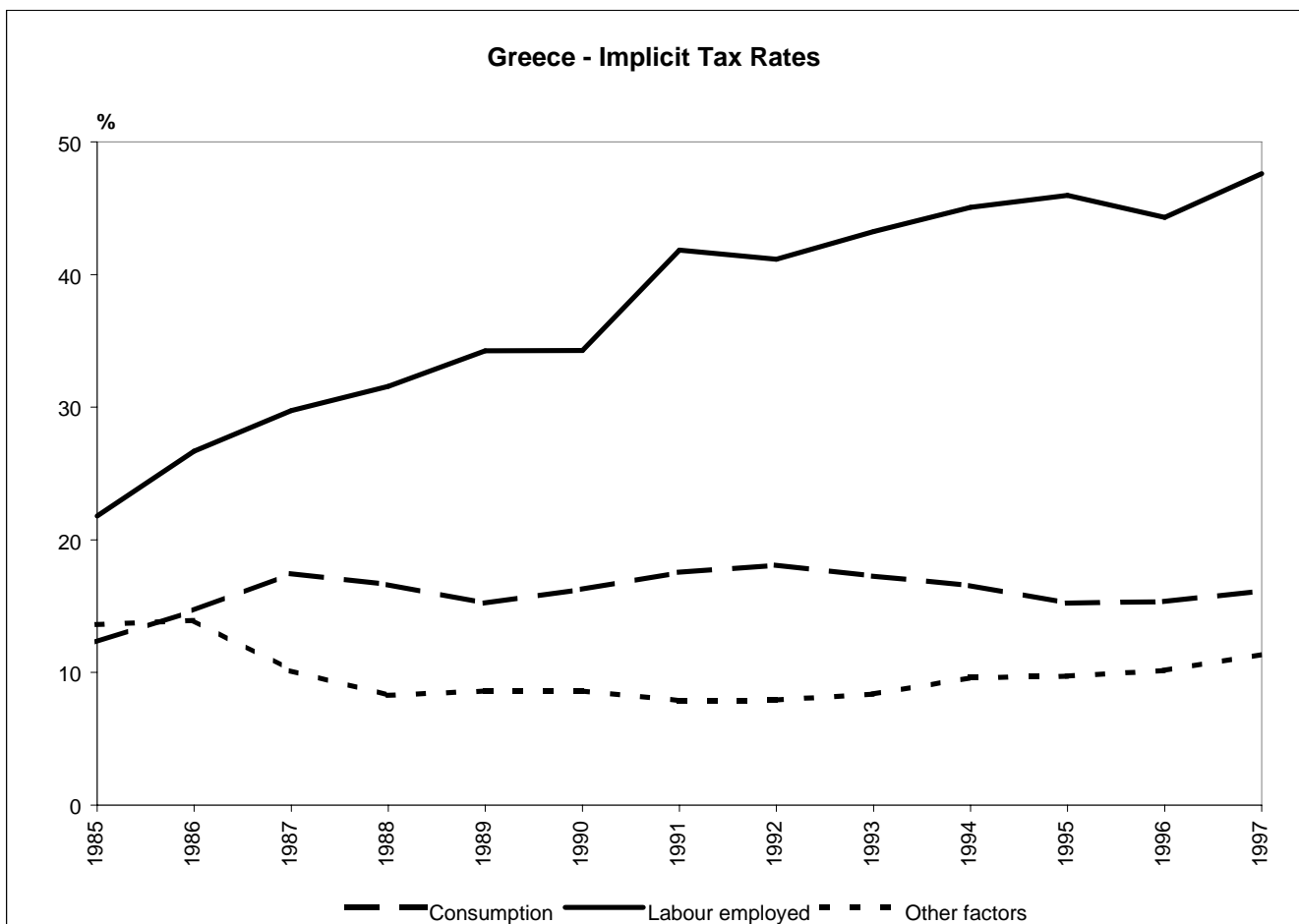
Because of a lack of unified and comparable data, the following information is based to a large extent on estimates by the Commission's services and on data provided by the Greek Ministry of National Economy. According to these figures the amount of total taxes has increased to 34.6% of GDP in 1997.

Indirect taxes account for almost 45% of total taxation which is the highest share in the Union. Direct taxes represent one quarter of total tax revenues, social contributions around 30% (note that the revenues from social contributions before 1989 are estimated.)

Consumption taxes still play an important role in Greece. These taxes, mainly VAT and excise duties on petroleum and tobacco, represent almost 37% of total tax revenues. The taxation of employed labour

accounts for approximately 46% of total revenue which is almost 4 percentage points below the Union's average. Taxes on capital (mainly corporation tax) bring in around 17% of total revenue which is quite in line with the other Member States. For taxes on self-employed labour no figures are available.

Over recent years the implicit tax rate on consumption stayed rather stable at around 16 to 17%. The implicit tax rate on other factors is significantly lower than in the other Member States of the Union; on average the rate in Greece is below 10%. However, it has to be considered that the Greek tax statistics do not contain values for social contributions of self-employed labour. Therefore the rate is underestimated for statistical reasons. The implicit tax rate on employed labour has steadily increased in the past (partly as a result of the improvement of statistics) and is, at more than 47%, now higher than the Union's average.



	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>									
Indirect taxes	14.9	15.8	17.0	17.6	15.6	14.9	14.9	15.2	15.3
VAT	0.0	7.3	8.8	8.5	7.4	7.3	7.3	7.4	7.7
Excise duties	4.3	3.6	3.2	4.3	3.9	3.6	3.6	3.7	3.6
Others	10.7	4.8	5.0	4.8	4.3	4.0	4.0	4.1	4.0
Direct taxes	5.7	5.4	6.0	5.7	6.4	7.3	8.1	7.9	8.5
Personal income	4.3	3.6	4.1	3.6	4.0	4.6	5.1	5.0	5.4
Corporate income	1.0	1.7	1.5	1.7	1.9	2.1	2.4	2.3	2.5
Others	0.3	0.2	0.4	0.4	0.5	0.6	0.6	0.6	0.6
Social Contributions	3.8	8.2	8.7	8.6	9.7	10.1	10.6	10.9	10.7
employers'	2.1	4.5	4.3	4.3	4.7	4.9	5.1	5.3	5.2
employees'	1.7	3.7	4.4	4.4	5.0	5.2	5.5	5.6	5.5
self-employed	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>									
Central Government	18.6	18.7	20.2	20.3	20.8	21.2	22.1	22.1	23.1
Local Government	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3
Social Sec. Funds	5.5	9.5	10.3	10.3	9.7	9.9	10.4	10.7	10.5
EC Institutions	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.7
<b>C. Structure according to the Economic Function as % of GDP</b>									
Consumption	9.1	12.7	13.7	14.5	13.7	13.1	12.8	12.9	12.8
Labour	7.7	12.1	13.7	13.0	13.3	13.8	15.2	15.4	16.0
employed	7.7	12.1	13.7	13.0	13.3	13.8	15.2	15.4	16.0
paid by employers	2.1	4.5	4.3	4.3	4.6	4.5	4.7	4.6	4.9
paid by employees	5.6	7.6	9.4	8.8	8.7	9.3	10.6	10.8	11.1
self-employed	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Capital	7.6	4.6	4.3	4.4	4.7	5.4	5.6	5.7	5.9
Real Estate	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Real Capital	1.1	1.1	1.2	0.8	0.8	0.8	0.7	0.7	0.7
Monetary Capital	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Income (unallocable)	1.2	1.8	1.6	1.8	1.7	2.0	2.3	2.3	2.4
Wealth (unallocable)	0.3	0.2	0.0	0.4	0.3	0.3	0.4	0.3	0.3
Business	3.2	0.7	0.8	0.9	0.5	0.7	0.7	0.7	0.7
Others	1.7	0.7	0.3	0.5	1.1	1.5	1.5	1.5	1.7
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total <sup>(a)</sup></b>	<b>24.4</b>	<b>29.4</b>	<b>31.7</b>	<b>31.9</b>	<b>31.7</b>	<b>32.3</b>	<b>33.6</b>	<b>34.0</b>	<b>34.6</b>
of which environm.	2.9	2.2	2.0	3.0	3.8	3.5	3.2	3.2	3.3
Energy	2.1	1.6	1.3	2.6	3.4	3.0	2.8	2.8	2.8
Transport	0.9	0.6	0.7	0.4	0.5	0.4	0.4	0.4	0.4
Pollution/Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>D. Implicit Tax Rates</b>									
Consumption	12.3	16.3	17.6	18.1	17.3	16.6	15.2	15.3	16.1
Labour employed	21.8	34.3	41.8	41.1	43.2	45.1	46.0	44.3	47.6
Other Factors	13.6	8.6	7.9	7.9	8.4	9.6	9.7	10.1	11.4

<sup>(a)</sup> Older years partly estimated. 1993-1997: Greek Ministry of National Economy.

## SPAIN

During the last eight years the aggregate level of taxation in Spain stayed relatively constant at around 35% of GDP; in 1997 the quota was 35.5%. As a consequence of this stability the distance between the Spanish tax quota and the Union's average has widened in the recent past; in 1997 the Spanish tax burden, measured as a % of GDP, was seven percentage points below the Union's average.

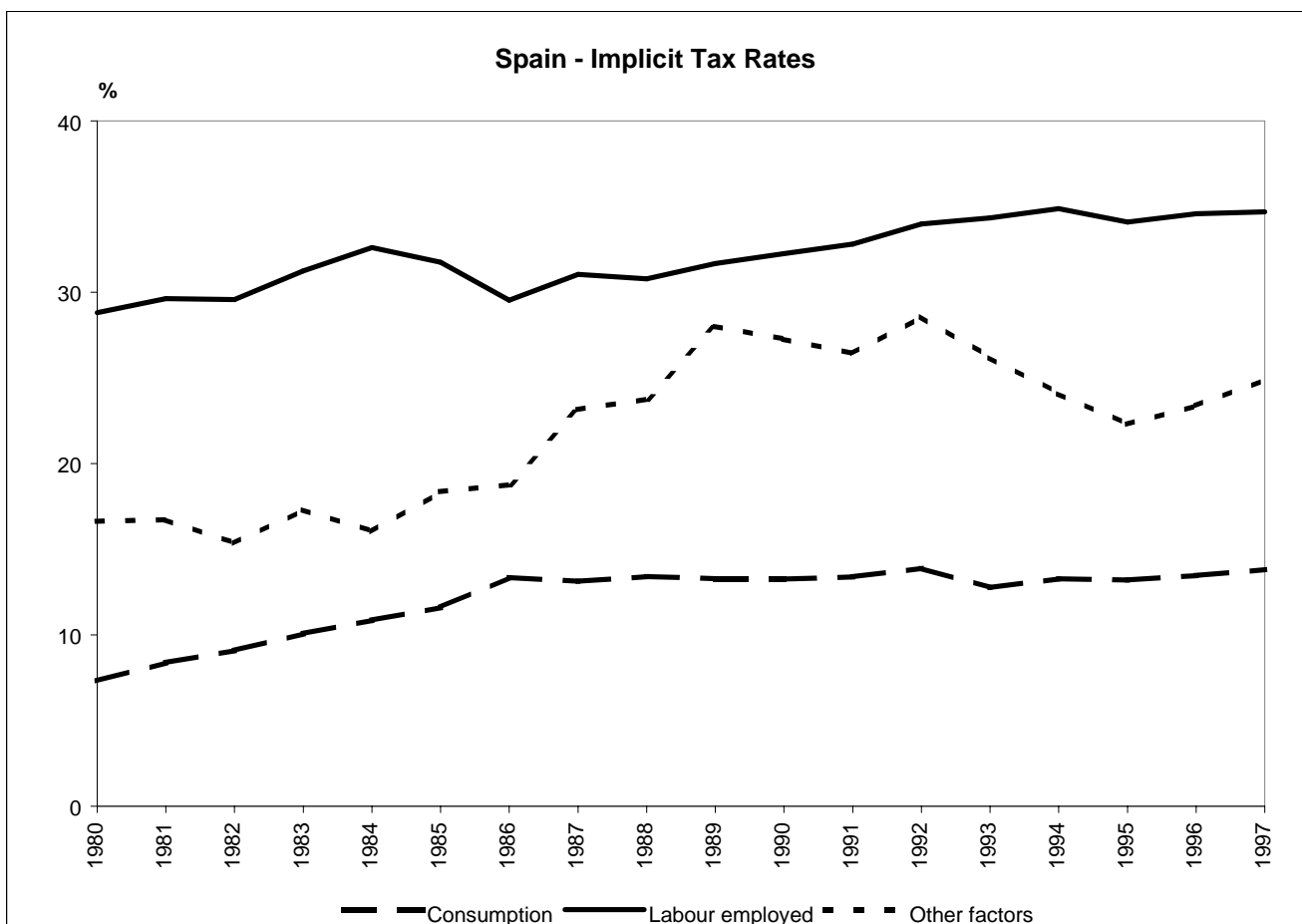
Indirect taxes account for 30.7% of total taxation which is relatively close to the Union's average, direct taxes represent 33.4% of total taxation and social contributions 35.9%. Considering the comparatively low overall level of taxation this structure is remarkable since low tax countries generally rely more on indirect taxes.

The Spanish tax revenues are divided among the three levels of government — central State, autonomous communities and local authorities. The central government is entitled to the corporate income tax, personal income tax, VAT and excise duties. Since 1994 autonomous communities receive 15% of personal income tax, the wealth tax, the gifts and inheritance tax, and other residual indirect taxes. Municipalities receive the revenues from taxes on land, capital gains, taxes on

cars, on economic activities and on immovable property, which amount to the relatively high value of 15.8% of total taxation.

The implicit tax rate on consumption (13.8%) is the lowest in the Union. Nevertheless, because of the relatively low overall level of taxation, taxes on consumption produce more than 27% of total tax revenues. Taxes on employed labour account for 48.4% of total tax revenues which is a bit lower than the Union's average and quite in line with the other Southern States, Greece, Italy and Portugal. As in almost all other countries the Spanish implicit tax rate on employed labour has increased in the past. However the increase was relatively moderate and since 1992 the rate remained nearly constant. With almost 6% of total taxation the taxes on self-employed labour are somewhat above the Union's average.

Taxes on capital represent around 18% of total taxes. In the second half of the 1980s and in the early 1990s the implicit tax rate on other factors of production (i.e. self-employed labour and capital) increased significantly and then fell again by several percentage points. It now stands at 24.9%. The main factor behind this evolution is to be found in the corresponding development of corporation tax revenues which account for a third of taxes on capital.



	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997 <sup>(a)</sup>
<b>A. Evolution and Structure as % of GDP</b>										
Indirect taxes	6.6	9.4	10.4	10.4	11.0	10.3	10.7	10.5	10.6	10.9
VAT	0.0	0.0	5.4	5.4	5.9	5.3	5.6	5.4	5.6	5.8
Excise duties	1.5	1.7	2.0	2.3	2.5	2.7	2.9	2.9	2.9	3.0
Others	5.1	7.6	3.0	2.7	2.6	2.3	2.2	2.1	2.1	2.1
Direct taxes	7.1	8.6	11.9	11.9	12.3	11.9	11.4	11.4	11.6	11.9
Personal income	4.8	5.8	7.6	8.1	8.8	8.5	8.3	8.1	8.1	8.3
Corporate income	1.2	1.6	3.1	2.7	2.4	2.1	1.8	2.0	2.1	2.1
Others	1.1	1.2	1.2	1.1	1.2	1.3	1.3	1.3	1.3	1.4
Social Contributions	11.8	11.9	12.2	12.5	13.2	13.6	13.2	12.4	12.7	12.8
employers´	9.3	8.4	8.8	9.0	9.6	9.5	9.1	8.6	8.9	8.9
employees´	1.9	2.0	1.9	1.9	2.0	2.2	2.2	2.1	2.1	2.1
self-employed	0.7	1.5	1.4	1.6	1.7	1.9	1.9	1.7	1.7	1.7
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>										
Central Government	11.3	13.9	17.3	17.2	17.9	16.7	16.7	16.7	17.0	16.6
Local Government	2.4	4.1	4.4	4.4	4.5	4.7	4.6	4.6	4.6	5.6
Social Sec. Funds	11.8	11.9	12.1	12.3	13.1	13.4	13.1	12.2	12.6	12.6
EC Institutions	0.0	0.0	0.7	0.9	0.9	0.9	0.8	0.7	0.7	0.7
<b>C. Structure according to the Economic Function as % of GDP</b>										
Consumption	5.3	8.4	9.2	9.3	9.8	9.1	9.5	9.3	9.5	9.8
Labour	15.5	16.4	17.8	18.6	19.5	20.1	19.8	18.9	19.0	19.2
employed	14.7	14.7	16.1	16.7	17.5	17.8	17.5	16.8	17.0	17.2
paid by employers	9.3	8.4	8.8	9.0	9.6	9.5	9.1	8.6	8.9	8.9
paid by employees	5.4	6.2	7.2	7.7	7.9	8.3	8.4	8.2	8.1	8.3
self-employed	0.8	1.7	1.8	1.9	2.1	2.3	2.3	2.1	2.0	2.0
Capital	4.8	5.1	7.5	6.9	7.2	6.5	6.0	6.1	6.3	6.5
Real Estate	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Real Capital	1.1	0.7	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8
Monetary Capital	0.4	0.5	1.5	1.5	1.5	1.5	1.4	1.3	1.2	1.2
Income (unallocable)	1.2	1.6	3.1	2.7	2.4	2.1	1.8	2.0	2.1	2.1
Wealth (unallocable)	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Business	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Others	1.6	1.8	1.5	1.5	2.1	1.7	1.6	1.5	1.8	1.8
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>25.6</b>	<b>29.9</b>	<b>34.5</b>	<b>34.8</b>	<b>36.5</b>	<b>35.7</b>	<b>35.3</b>	<b>34.2</b>	<b>34.8</b>	<b>35.5</b>
of which environm.	2.3	2.4	1.6	1.8	1.9	2.1	2.1	2.1	2.0	2.1
Energy	1.5	1.8	1.5	1.7	1.8	1.8	1.8	1.8	1.8	1.9
Transport	0.8	0.6	0.0	0.0	0.0	0.2	0.3	0.2	0.2	0.2
Pollution/Ressources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>D. Implicit Tax Rates</b>										
Consumption	7.3	11.6	13.3	13.4	13.9	12.7	13.3	13.2	13.5	13.8
Labour employed	28.8	31.8	32.2	32.8	34.0	34.3	34.9	34.1	34.6	34.7
Other factors	16.6	18.4	27.3	26.4	28.6	26.2	24.1	22.3	23.4	24.9

<sup>(a)</sup> Estimated.

## FRANCE

In 1997 the increase in total taxation (measured as a % of GDP) that had started in the early 1990s continued and the tax to GDP-quota reached a value of 46.4%. The tax burden in France is thus similar to the respective values in the Benelux countries. Social contributions form the most important part of total taxation (41.6%) while indirect taxes account for one third and direct taxes for one quarter of tax revenues.

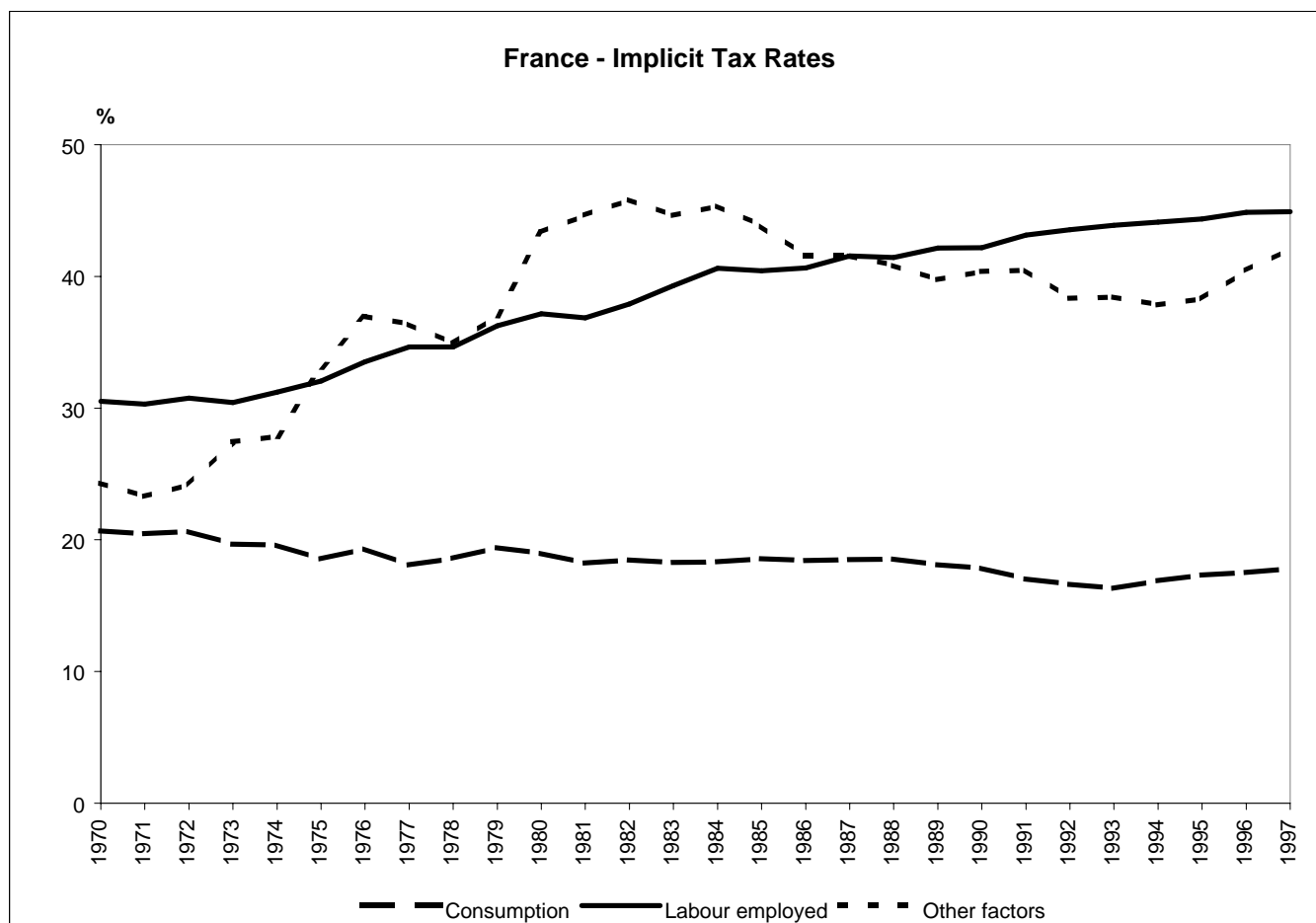
In 1997 the share of central government was 46.2% of total taxation, consisting mainly of personal income tax, VAT and turnover taxes, excise duties and corporation tax. The share of local government was 10.4% of total taxation and consisted mainly of patent levies, property tax on developed property, tax on furnished accommodation and registration duties. However, the share of central government is overstated insofar as central government takes care of a large part of the local tax relief. The social security funds received 41.9% of total taxation, mainly social contributions but also receipts from a solidarity tax on companies, a tax levied by the association for the management of the employees' assets scheme (AGC) and taxes on services. Until 1993 central government's share of total tax receipts has steadily declined while the share of local

government increased. Since 1993 this trend seems to be reversed.

Although the implicit tax rate on consumption stands at 17.8 and is one percentage point above the Union's average, only one quarter of total taxation in France stems from consumption taxes. In France the role of consumption taxes has diminished over recent years.

At 44.9%, the implicit tax rate on labour is 3 percentage points higher than in Europe in general. However, taxes on employed labour account for a little more than half of total taxation which is in line with the Union's average. The evolution of the implicit tax rate on labour is quite stable. From 1973 to 1984 it increased steadily by 0.9 percentage point per year on average, and since then by an average of 0.3 percentage point a year.

Taxes on capital make up one fifth of total taxation. As in many other countries the most important single tax in this category is the corporation tax but it is noteworthy that a large part of these taxes comes from taxes on real estate (4.6% of total taxation). The implicit tax rate on productive factors other than employed labour (i.e. self-employed labour and capital) has again increased and is more than ten percentage points above the Union's average. This growth is mainly the result of a temporary increase in the corporate tax rate.





	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	15.0	14.5	15.3	15.8	15.1	14.7	14.6	14.7	15.0	15.2	15.6	15.8
VAT	8.9	8.5	8.6	8.6	8.0	7.6	7.5	7.3	7.4	7.6	7.8	7.9
Excise duties	2.9	2.6	2.8	3.0	2.8	2.8	2.8	2.9	3.1	3.1	3.1	3.0
Others	3.2	3.4	3.9	4.2	4.3	4.3	4.3	4.5	4.5	4.5	4.7	4.9
Direct taxes	7.3	7.4	8.6	9.4	9.4	10.0	9.7	9.8	10.0	10.2	10.5	11.3
Personal income	4.4	4.6	5.5	6.2	5.8	6.7	6.8	7.1	7.3	7.3	7.7	8.1
Corporate income	2.2	1.9	2.1	2.0	2.4	2.0	1.7	1.6	1.8	1.9	1.9	2.2
Others	0.7	0.9	1.1	1.2	1.1	1.3	1.2	1.0	1.0	1.0	1.0	1.0
Social Contributions	12.7	15.0	17.8	19.3	19.3	19.3	19.5	19.7	19.2	19.4	19.8	19.3
employers'	9.3	10.8	11.9	12.5	11.9	11.9	12.0	12.1	11.9	12.0	12.2	12.2
employees'	2.4	3.2	4.6	5.2	5.8	5.7	5.9	6.0	5.9	5.9	6.0	5.6
self-employed	1.0	1.0	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.6	1.6
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	20.4	18.9	20.3	20.5	19.5	19.6	19.2	19.1	19.7	20.1	20.3	21.4
Local Government	2.1	2.8	3.0	3.9	4.1	4.1	4.1	4.4	4.5	4.4	4.7	4.8
Social Sec. Funds	12.6	15.0	17.8	19.3	19.3	19.3	19.5	19.8	19.3	19.5	20.2	19.4
EC Institutions	0.0	0.2	0.6	0.8	0.9	1.0	0.9	0.8	0.8	0.8	0.7	0.7
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	12.8	11.7	12.1	12.3	11.6	11.2	11.0	11.0	11.3	11.4	11.7	11.8
Labour	16.4	18.9	22.6	24.3	24.0	24.7	25.1	25.5	25.1	25.3	25.8	25.7
employed	15.0	17.5	20.8	22.2	21.9	22.5	22.9	23.3	23.0	23.2	23.6	23.5
paid by employers	9.3	11.0	12.1	12.7	12.1	12.1	12.2	12.3	12.1	12.3	12.5	12.4
paid by employees	5.7	6.5	8.7	9.5	9.8	10.4	10.7	10.9	10.9	10.9	11.1	11.0
self-employed	1.4	1.4	1.8	2.1	2.1	2.2	2.2	2.2	2.1	2.1	2.2	2.2
Capital	5.8	6.4	7.0	7.8	8.2	8.1	7.7	7.7	7.9	8.1	8.4	8.9
Real Estate	1.1	1.3	1.3	1.6	1.6	1.6	1.7	1.8	1.9	1.9	2.1	2.1
Real Capital	1.0	1.3	1.4	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.8	1.8
Monetary Capital	0.4	0.6	0.7	0.8	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2
Income (unallocable)	2.3	2.2	2.4	2.2	2.6	2.3	1.9	1.9	2.0	2.1	2.2	2.6
Wealth (unallocable)	0.2	0.3	0.2	0.4	0.5	0.7	0.8	0.6	0.7	0.8	0.7	0.8
Business	0.5	0.4	0.5	0.7	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6
Others	0.4	0.4	0.5	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>35.1</b>	<b>36.9</b>	<b>41.7</b>	<b>44.5</b>	<b>43.8</b>	<b>44.0</b>	<b>43.8</b>	<b>44.1</b>	<b>44.3</b>	<b>44.8</b>	<b>46.0</b>	<b>46.4</b>
of which environm.	2.1	1.8	2.2	2.4	2.4	2.4	2.4	2.5	2.6	2.6	2.6	2.6
Energy	1.8	1.4	1.8	2.0	1.9	1.9	1.8	1.9	2.1	2.0	2.0	2.0
Transport	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Pollution/Resources	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3
<b>D. Implicit Tax Rates</b>												
Consumption	20.7	18.6	19.0	18.6	17.9	17.0	16.6	16.3	16.9	17.3	17.5	17.8
Labour employed	30.5	32.1	37.2	40.4	42.2	43.1	43.5	43.9	44.1	44.4	44.9	44.9
Other factors	24.3	33.1	43.4	43.8	40.4	40.5	38.3	38.4	37.8	38.3	40.4	42.1

## IRELAND

The 1997 the total tax to GDP quota was 34.0% in Ireland — the lowest overall tax burden in the Union. As is typical for low tax countries a relatively large part of taxes is levied indirectly (43.4% of total taxation). The magnitude of direct taxes is almost the same (43.3% of total taxation), while social contributions account for only 13.3% of the total tax revenues. As in Luxembourg and the United Kingdom, corporation taxes play an important role in Ireland (11.0% of total taxation compared to a Union's average of 7.0%).

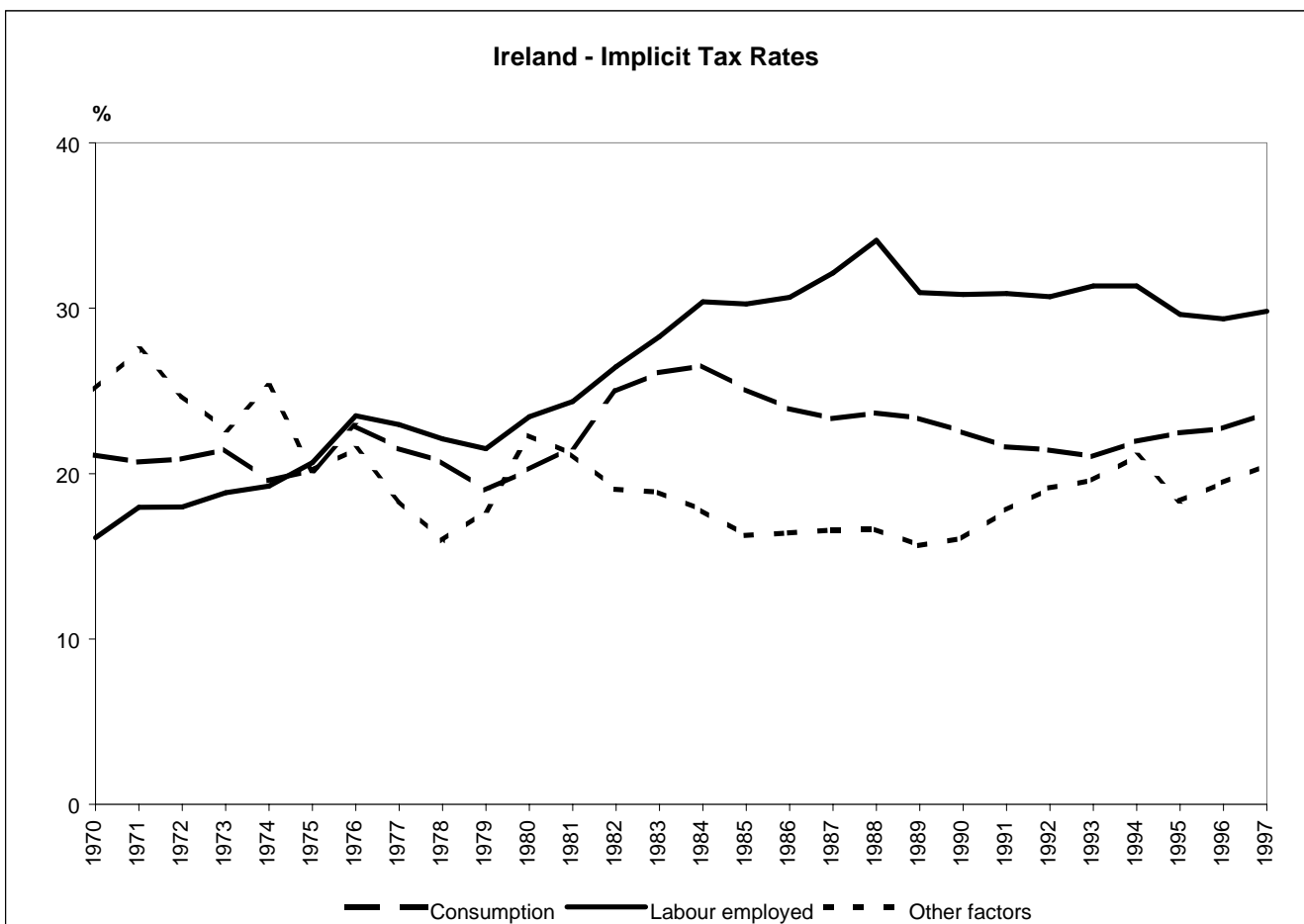
Taxes on consumption represent 38.0% of total taxation in Ireland, the highest value in the Union. Revenues from VAT account for 21.6% of total taxation, excise duties for 14.9%. The share of taxes on employed labour (38.0% of total tax revenues) is very low compared to other countries which, on average, levy half of their taxes on labour. Mainly as a result of relatively high revenues from corporation tax the taxes on capital equal almost one fifth of total taxes.

While the implicit tax rates on consumption of most Member States usually stayed within a relatively nar-

row band of +/- 3% around their long term average, the rate in Ireland has shown greater fluctuations. In the first half of the 1980s it increased from 20% to 25% as a consequence of a strong growth of revenues from VAT and excise duties. Later the rate declined slowly to 21.0% in 1993 and then started to increase again. In 1997 it had reached a level of 23.7%.

The Irish implicit tax on employed labour also displays an interesting evolution. From 1970 onwards it had steadily increased to peak at 34.1% in 1988 as a result of an over-proportional increase in revenues from labour taxes. It declined to 30.9% the following year (the consequence of a drop of income tax revenues by more than 7%) and then remained almost constant for the following five years. In 1995 it decreased by more than one and a half percentage points and since then has stayed below 30%.

Between 1990 and 1994 the implicit tax rate on other factors of production increased continuously due to a stable upwards development of revenues from corporation tax. In 1995 corporation tax slightly dropped and consequently the implicit tax rate declined too. In 1997 the rate had regained a value above 20%, similar to the rates in the early 1980s.



	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	19.4	17.0	16.8	18.4	16.2	15.7	15.5	14.7	15.3	14.8	14.7	14.8
VAT	0.0	4.6	5.0	8.0	7.2	7.0	7.1	6.8	7.1	7.1	7.2	7.3
Excise duties	10.2	8.8	9.4	8.0	6.5	6.3	6.0	5.6	5.8	5.5	5.4	5.1
Others	9.2	3.6	2.3	2.4	2.5	2.4	2.5	2.3	2.4	2.2	2.2	2.3
Direct taxes	9.4	10.3	12.7	14.5	13.9	14.5	14.7	15.4	15.5	13.9	14.4	14.7
Personal income	7.0	8.8	10.9	12.3	11.1	11.4	11.3	11.5	11.4	10.2	10.4	10.4
Corporate income	1.3	0.7	1.5	1.7	2.2	2.6	2.9	3.4	3.6	3.2	3.6	3.7
Others	1.2	0.9	0.3	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6
Social Contributions	2.8	4.7	5.2	6.0	5.5	5.6	5.7	5.7	5.5	5.1	4.7	4.5
employers'	1.4	2.6	3.2	3.6	3.1	3.2	3.2	3.3	3.1	2.9	2.7	2.8
employees'	1.3	2.1	2.0	2.4	2.1	2.2	2.3	2.2	2.1	1.9	1.8	1.5
self-employed	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	25.7	24.7	28.0	31.3	28.7	28.8	29.0	28.8	29.6	27.5	28.1	28.4
Local Government	3.3	2.4	1.3	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	1.0
Social Sec. Funds	2.6	4.1	4.4	5.2	4.7	4.8	4.8	4.8	4.6	4.3	4.0	3.8
EC Institutions	0.0	0.7	1.1	1.3	1.1	1.2	1.1	1.2	1.2	1.2	1.0	0.8
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	16.0	14.4	14.8	16.7	14.4	14.0	13.8	13.1	13.6	13.2	13.1	12.9
Labour	9.2	12.8	15.3	17.9	16.1	16.5	16.4	16.8	16.4	14.8	14.5	14.4
employed	8.4	11.8	14.0	16.3	14.6	14.9	14.8	15.1	14.7	13.3	13.0	12.9
paid by employers	1.4	2.6	3.2	3.6	3.1	3.2	3.2	3.3	3.1	2.9	2.7	2.8
paid by employees	7.0	9.2	10.8	12.7	11.4	11.7	11.6	11.8	11.6	10.4	10.3	10.1
self-employed	0.8	1.1	1.3	1.5	1.6	1.6	1.6	1.6	1.7	1.5	1.5	1.5
Capital	6.4	4.8	4.7	4.4	5.0	5.4	5.7	6.0	6.4	5.8	6.3	6.7
Real Estate	3.5	2.6	1.2	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.8	1.1
Real Capital	0.4	0.3	0.1	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2
Monetary Capital	0.0	0.0	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.2	0.1
Income (unallocable)	2.0	1.3	2.3	2.1	2.5	2.9	3.2	3.7	3.9	3.5	3.9	4.1
Wealth (unallocable)	0.0	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.2	0.1
Business	0.3	0.4	0.6	0.6	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.9
Others	0.1	0.0	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>31.6</b>	<b>32.0</b>	<b>34.7</b>	<b>38.9</b>	<b>35.5</b>	<b>35.9</b>	<b>35.9</b>	<b>35.8</b>	<b>36.3</b>	<b>33.8</b>	<b>33.9</b>	<b>34.0</b>
of which environm.	4.4	3.6	4.4	4.0	3.7	3.5	3.4	3.2	3.3	3.1	3.2	3.0
Energy	2.9	2.4	2.8	2.4	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.7
Transport	1.4	1.1	1.5	1.5	1.5	1.3	1.3	1.3	1.4	1.3	1.4	1.3
Pollution/Resources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
<b>D. Implicit Tax Rates</b>												
Consumption	21.1	20.2	20.2	25.1	22.5	21.6	21.4	21.0	21.9	22.5	22.7	23.7
Labour employed	16.1	20.7	23.4	30.3	30.8	30.9	30.7	31.3	31.3	29.6	29.4	29.8
Other factors	25.1	20.2	22.3	16.3	16.1	17.8	19.1	19.6	21.1	18.3	19.5	20.5

## ITALY

In 1997 total taxation equalled 44.1% of GDP in Italy, the highest value for at least 28 years and one and a half percentage point above the Union's average. Until the late 1980s Italy's tax quota was still comparable to that of the other Southern Member States — Spain, Greece and Portugal. However, except for a few years, the taxation in Italy grew rapidly in the 1990s. In 1997 the Italian tax burden was comparable to the tax quotas in Luxembourg and Austria.

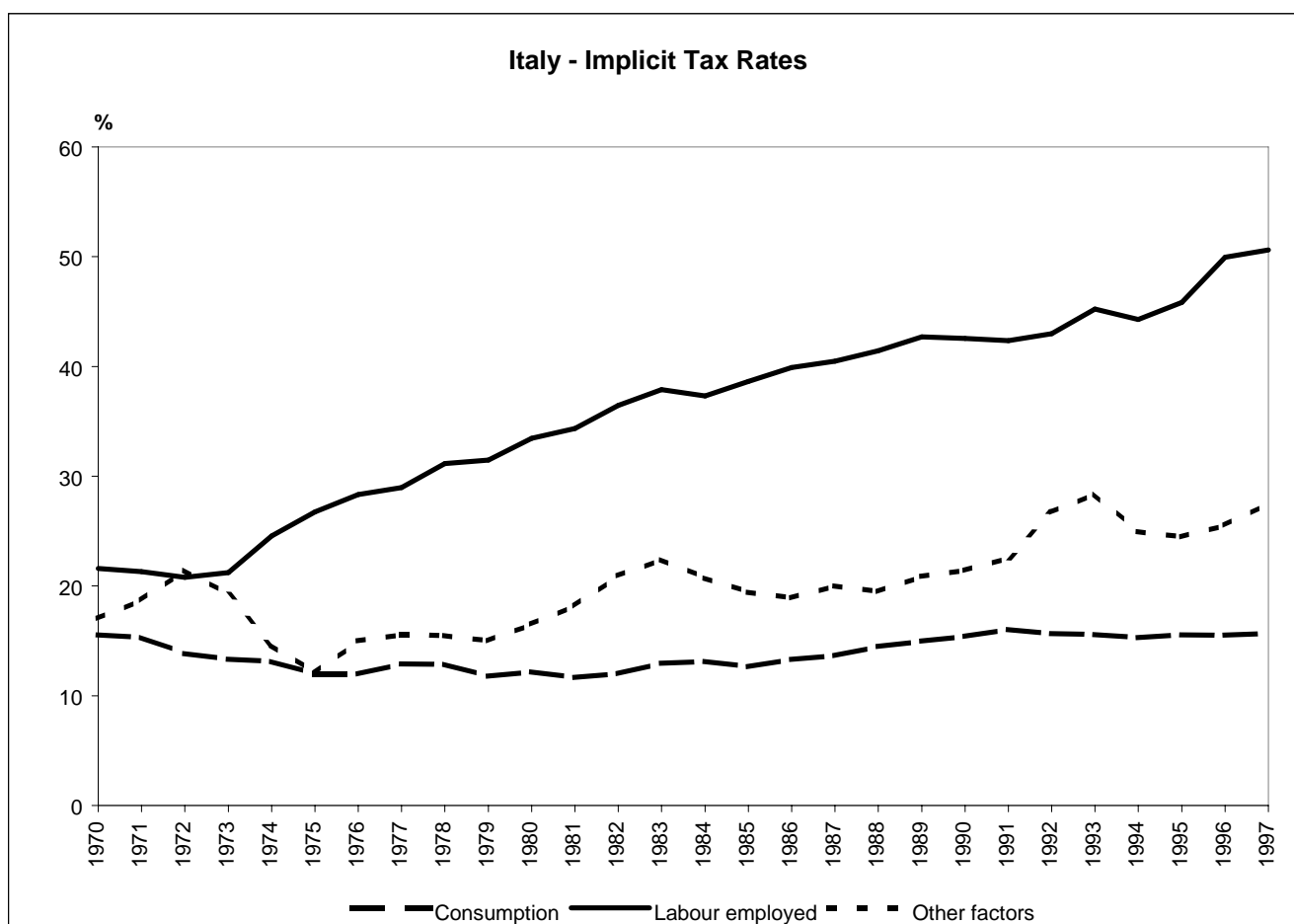
The structure of the Italian tax system is characterised by a relatively high level of direct taxes (37.5% of total taxation), a consequence of a comparatively high level of taxes on corporate income (9.8% of total taxation). Social contributions, the second most important source of revenues (33.7% of aggregate taxation), are a little below the Union's average. Indirect taxes (28.8% of the total taxation) are rather low due to the relatively low VAT.

Italy is a unitary State, with a three-tier system of local government: Regioni (regional level), Province (intermediate level) and Comuni (local level). Taxes recei-

ved by central government account for 56.9% of total taxation. Receipts of local government are 7.8% of total taxation and receipts of social security funds represent 34.2% of total taxation.

The share of taxes on consumption in total taxation (24.0%) as well as the share of taxes on employed labour in total taxation (47.4%) are somewhat below the Union's average. On the other hand a comparatively large part of taxes (22.7%) is levied on capital, especially on corporate income and monetary capital (i.e. withholding tax on income from deposits).

At 15.7% the implicit tax rate on consumption is one percentage point lower than the Union's average. The implicit tax rate on employed labour has steadily increased in the past and especially in 1996 as a consequence of a drastic increase in revenues from employers' social contributions. In 1997 it was 50.6%, quite above the Union's average and comparable to the rates of Sweden and Finland. Since the mid-1970s the implicit tax rate on other factors of production has increased constantly with peaks in 1983 and 1992/93. But in 1997 it stood at 27.5%, still 3.5 percentage points below the Union's average.



	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997 <sup>(a)</sup>
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	10.5	8.2	9.3	9.6	11.4	11.9	11.9	12.8	12.5	12.5	12.5	12.7
VAT	0.0	3.6	4.8	5.2	5.8	6.1	5.8	5.7	5.7	5.7	5.6	5.7
Excise duties	4.9	3.7	2.9	2.8	3.7	3.8	4.0	3.9	3.9	4.0	3.9	4.0
Others	5.6	0.9	1.6	1.6	1.9	2.0	2.1	3.1	2.9	2.8	3.0	3.1
Direct taxes	5.3	6.1	9.8	13.2	14.6	14.8	16.9	17.0	15.2	15.3	15.6	16.5
Personal income	0.1	3.0	6.1	8.2	8.6	8.7	9.2	10.1	9.2	9.3	9.3	9.6
Corporate income	3.0	2.1	2.4	3.1	3.7	3.6	3.8	4.1	4.0	3.6	4.2	4.3
Others	2.3	1.0	1.3	1.9	2.2	2.4	3.9	2.8	2.0	2.4	2.2	2.6
Social Contributions	10.0	11.7	11.5	12.0	12.9	13.1	13.3	13.7	13.0	13.1	14.8	14.9
employers'	7.9	9.7	8.6	8.6	9.2	9.2	9.2	9.1	8.7	8.6	10.2	10.3
employees'	1.7	1.6	2.1	2.3	2.5	2.6	2.7	2.8	2.8	2.8	2.9	2.9
self-employed	0.4	0.4	0.8	1.1	1.2	1.3	1.4	1.8	1.6	1.7	1.7	1.7
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	13.7	13.4	17.9	21.2	23.7	24.3	26.2	26.7	24.3	24.6	24.3	25.1
Local Government	2.2	0.8	0.8	1.2	1.8	1.9	2.1	2.7	3.1	2.9	3.3	3.4
Social Sec. Funds	9.9	11.6	11.4	11.7	12.6	12.8	13.0	13.4	12.7	12.7	14.6	15.1
EC Institutions	0.0	0.3	0.6	0.6	0.7	0.8	0.7	0.7	0.7	0.7	0.6	0.5
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	9.9	8.0	8.1	8.6	10.3	10.8	10.7	10.6	10.4	10.5	10.4	10.6
Labour	10.3	14.4	17.4	19.7	21.3	21.4	21.8	22.8	21.4	21.4	23.1	23.6
employed	9.8	13.7	16.0	17.8	19.2	19.2	19.5	20.1	18.9	18.8	20.5	20.9
paid by employers	8.0	9.8	8.8	8.7	9.4	9.3	9.4	9.3	8.8	8.7	10.2	10.3
paid by employees	1.8	3.9	7.2	9.2	9.9	9.9	10.1	10.8	10.1	10.0	10.3	10.6
self-employed	0.5	0.7	1.4	1.9	2.1	2.2	2.3	2.7	2.5	2.6	2.6	2.6
Capital	5.6	3.6	5.2	6.5	7.3	7.7	9.6	10.1	8.9	9.0	9.4	10.0
Real Estate	0.5	0.2	0.3	0.3	0.3	0.6	0.8	1.2	1.1	1.1	1.0	1.0
Real Capital	0.3	0.1	0.1	0.1	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Monetary Capital	0.1	0.8	1.7	1.9	2.4	2.5	3.3	2.9	2.4	2.2	2.5	2.6
Income (unallocable)	2.6	1.9	2.1	3.1	3.4	3.2	3.3	3.6	3.6	3.5	3.8	3.9
Wealth (unallocable)	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.5	0.6	0.5	0.6
Business	1.0	0.7	1.0	0.9	0.9	1.0	1.1	1.2	1.1	1.1	1.1	1.2
Others <sup>(b)</sup>	1.0	-0.2	-0.1	0.1	-0.1	-0.1	0.7	0.4	-0.1	0.3	0.1	0.3
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>25.8</b>	<b>26.0</b>	<b>30.6</b>	<b>34.8</b>	<b>38.8</b>	<b>39.8</b>	<b>42.1</b>	<b>43.5</b>	<b>40.7</b>	<b>40.9</b>	<b>42.9</b>	<b>44.1</b>
of which environm.	2.8	2.7	2.1	2.2	3.3	3.5	3.7	3.6	3.6	3.6	3.6	3.7
Energy	2.5	2.5	1.9	1.9	2.8	3.0	3.2	3.1	3.1	3.2	3.1	3.2
Transport	0.3	0.2	0.2	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Pollution/Ressources	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>D. Implicit Tax Rates</b>												
Consumption	15.5	12.0	12.2	12.7	15.4	16.0	15.7	15.6	15.3	15.5	15.5	15.7
Labour employed	21.6	26.7	33.4	38.6	42.5	42.4	43.0	45.2	44.3	45.8	50.0	50.6
Other factors	17.0	12.0	16.5	19.4	21.4	22.6	26.7	28.4	25.0	24.5	25.5	27.5

<sup>(a)</sup> Estimated.

<sup>(b)</sup> Includes refunds.

## LUXEMBOURG

Luxembourg is an important financial centre and its economic structure is rather unique. It is therefore necessary to be very cautious when comparing the figures for Luxembourg with the data for the other Member States. In order to illustrate the problems of comparison, the country table for Luxembourg not only indicates the level of total taxation in relation to gross domestic income but also the relation between total taxation and gross national income (which includes the net inflows of factor incomes to residents).

In 1997 the overall tax burden increased by 0.8 percentage point to 43.8 % of GDP. The increase is the result of a particularly high growth of revenues from direct taxes (+10%), in particular corporation tax (+43%). Indirect tax revenues grew moderately — the reduction of VAT revenues was compensated by a strong development of excise duties, especially duties on tobacco. Revenues from social contributions were rather stable relative to GDP.

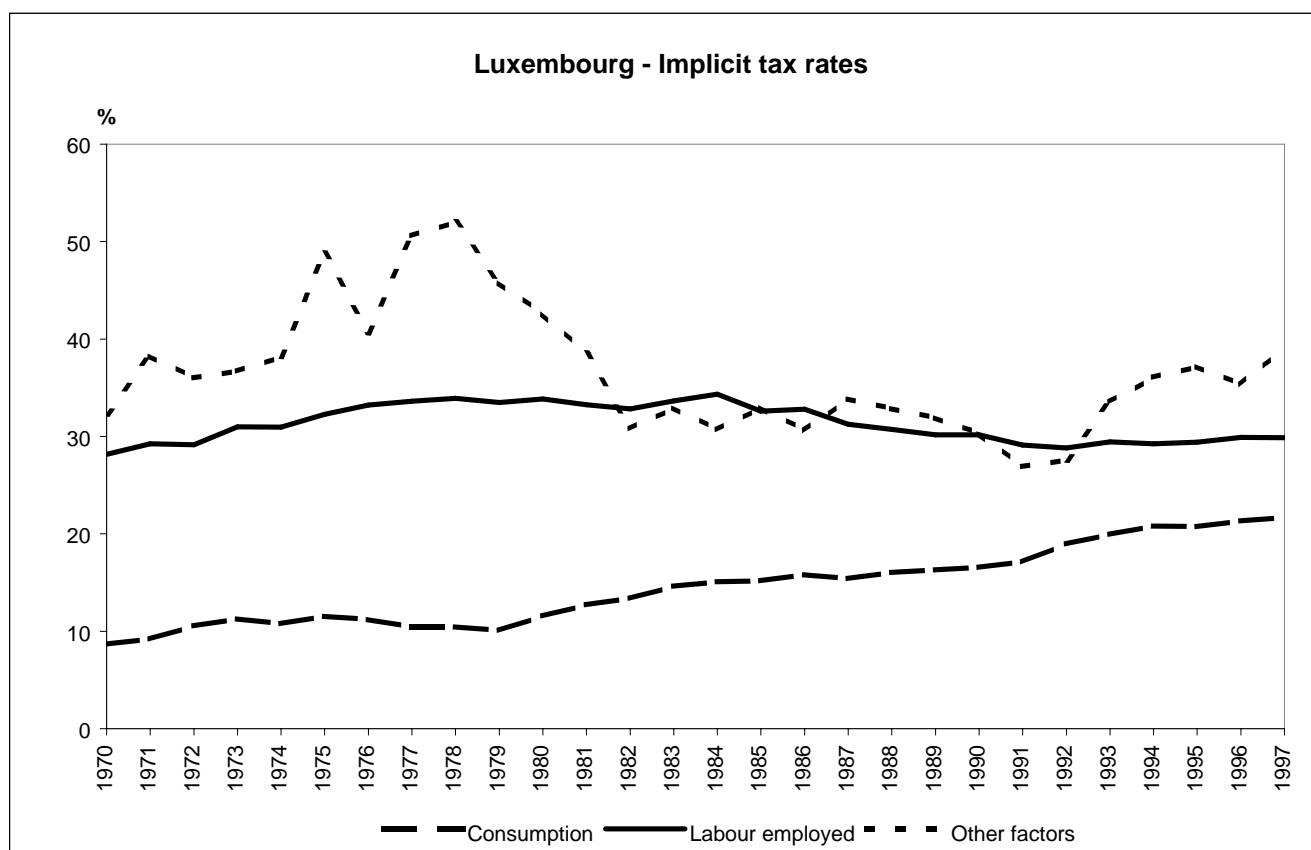
Two thirds of taxes accrue to central government, around one quarter to the social security funds. Local government receives just over 6% of total taxes. The most important local tax is the trade tax (*impôt commercial*) which accounts for 92% of the local tax receipts.

The share of consumption taxes in Luxembourg is in line with the Union's average. An important reason for the relatively high revenues from consumption taxes

despite low nominal tax rates are gains from cross-border trade. The implicit tax rate on consumption has grown stronger than in the other Member States, i.e. from 8.7% in 1970 to 21.7% in 1997.

Taxes on employed labour are low compared to the other Member States of the Union, mainly as a result of relatively low revenues from social contributions. The implicit tax rate on employed labour has steadily decreased since the early 1980s and is now just below 30%, i.e. clearly below the Union's average. The tax statistics for Luxembourg indicate relatively high revenues from taxes on self-employed labour (8.2% of total taxation). However, this is partly a statistical artefact. Due to a lack of statistical information this category contains all revenues from the assessed income tax which is only partly levied on self-employed labour.

The share of taxes on capital in total taxation (28.0%) is the highest in the Union. Almost half of the capital taxes are accounted for by the corporation tax. Another important tax on corporate income is the trade tax. The earlier values of the implicit tax rate on other factors of production have to be interpreted with great care due to statistical uncertainties. Between 1982 and 1992 the rate fluctuated around 31%. Since then it has grown (with the exception of 1986) and stands now at 39.2% which is one of the highest values in the Union. Note that, in the case of Luxembourg, the base for the implicit tax rate on other factors of production contains net factor income from abroad.



	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	8.0	10.9	11.9	13.2	13.1	13.1	13.9	14.2	14.3	14.0	14.2	14.1
VAT	2.1	5.1	4.9	5.8	5.7	5.9	5.8	6.1	5.8	6.0	6.5	5.8
Excise duties	2.3	3.3	4.3	5.0	4.3	4.6	5.3	5.2	5.6	5.3	5.1	5.5
Others	3.5	2.5	2.6	2.5	3.1	2.6	2.7	2.9	2.8	2.7	2.6	2.8
Direct taxes	14.1	19.3	21.0	20.7	17.3	16.1	14.7	16.6	17.5	17.7	17.4	18.4
Personal income	7.1	11.4	12.3	11.4	9.3	8.7	8.5	8.6	8.9	8.8	9.1	8.6
Corporate income <sup>(a)</sup>	5.9	6.7	7.6	8.2	6.6	6.2	5.2	6.9	7.3	7.6	6.9	8.3
Others	1.0	1.1	1.1	1.2	1.5	1.2	1.1	1.1	1.3	1.3	1.4	1.5
Social Contributions	8.8	12.7	13.5	12.1	11.4	11.5	12.0	12.0	11.5	11.6	11.4	11.3
employers´	4.7	7.0	7.4	5.9	5.6	5.6	5.8	5.8	5.4	5.4	5.2	5.2
employees´	3.5	4.9	5.3	4.5	4.4	4.5	4.6	4.6	4.5	4.7	4.7	4.6
self-employed	0.6	0.8	0.8	1.7	1.5	1.5	1.5	1.6	1.6	1.6	1.5	1.5
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	19.6	27.2	29.4	30.0	27.0	25.7	25.5	27.5	28.5	28.1	28.1	29.3
Local Government	2.5	2.8	3.1	3.1	2.6	2.6	2.2	2.6	2.5	2.8	2.9	2.7
Social Sec. Funds	8.7	12.4	13.3	11.9	11.2	11.4	11.8	11.8	11.4	11.5	11.2	11.0
EC Institutions	0.1	0.3	0.7	1.0	1.0	1.1	1.1	0.9	0.9	1.0	0.8	0.7
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	6.1	8.8	9.6	11.1	10.3	10.8	11.5	11.6	11.8	11.7	11.8	11.6
Labour	16.2	24.5	26.0	23.8	20.6	20.2	20.5	20.5	20.4	20.4	20.6	19.9
employed	13.1	20.4	21.7	18.1	16.6	16.2	16.4	16.4	16.1	16.2	16.5	16.3
paid by employers	5.0	7.4	7.7	6.2	5.6	5.6	5.8	5.8	5.4	5.4	5.2	5.2
paid by employees	8.1	13.0	14.0	11.9	11.1	10.6	10.6	10.6	10.7	10.9	11.2	11.2
self-employed <sup>(b)</sup>	3.2	4.1	4.3	5.7	4.0	4.0	4.1	4.1	4.4	4.2	4.1	3.6
Capital	8.4	9.6	10.8	11.2	10.9	9.7	8.7	10.6	11.1	11.3	10.6	12.3
Real Estate	0.9	1.0	1.2	0.9	1.4	1.3	1.3	1.1	0.9	0.9	0.8	0.9
Real Capital	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Monetary Capital	0.4	0.5	0.3	0.4	0.6	0.3	0.3	0.3	0.4	0.4	0.3	0.4
Income (unallocable)	5.9	6.7	7.6	8.2	6.6	6.2	5.2	6.9	7.3	7.6	6.9	8.3
Wealth (unallocable)	0.5	0.5	0.6	0.7	0.8	0.8	0.7	0.7	0.8	0.8	1.0	0.9
Business	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Others	0.6	0.7	0.8	0.9	1.3	1.0	1.1	1.5	1.6	1.4	1.4	1.6
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>30.8</b>	<b>42.9</b>	<b>46.3</b>	<b>46.1</b>	<b>41.8</b>	<b>40.7</b>	<b>40.6</b>	<b>42.7</b>	<b>43.3</b>	<b>43.4</b>	<b>43.0</b>	<b>43.8</b>
Total as % of GNP	29.8	37.7	38.3	35.1	33.8	32.6	33.5	36.6	38.0	38.5	38.4	40.0
of which environm.	1.6	2.0	2.6	2.3	2.2	2.5	3.1	3.1	3.6	3.6	3.4	3.3
Energy	1.2	1.7	2.3	2.1	2.1	2.3	2.9	3.0	3.5	3.4	3.2	3.1
Transport	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2
Pollution/Ressources	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>D. Implicit Tax Rates</b>												
Consumption	8.7	11.5	11.6	15.2	16.6	17.1	19.0	20.0	20.8	20.7	21.3	21.7
Labour employed	28.1	32.3	33.8	32.6	30.2	29.1	28.8	29.4	29.2	29.4	29.9	29.9
Other factors <sup>(c)</sup>	32.3	48.8	42.6	33.0	30.3	26.9	27.6	33.6	36.1	37.1	35.3	39.2

<sup>(a)</sup> Includes trade tax.

<sup>(b)</sup> Includes total assessed income tax.

<sup>(c)</sup> Tax Base: resident's income from capital and business (plus government interest payments).

## THE NETHERLANDS

In the late 1980s and early 1990s the tax burden in the Netherlands was one of the highest in the Union. The 1997 level of 45.8% is still more than 3 percentage points above the Union's average (and 0.8 point higher than 1996). However, the overall tax burden has declined during the recent years and it is now closer to the middle range of the Member States.

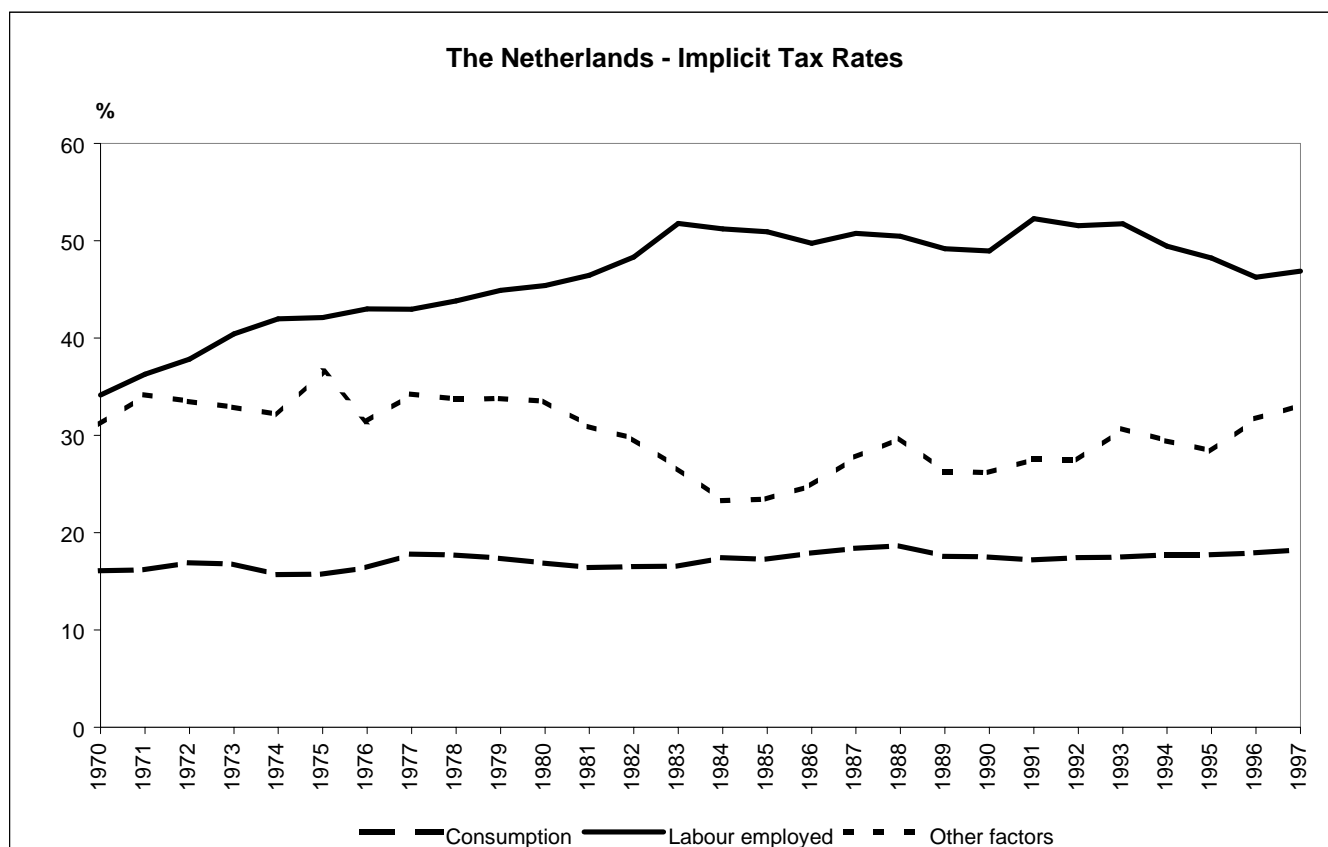
Indirect taxes as well as direct taxes account for less than 30% of total tax revenues each. The share of direct taxes significantly decreased between 1993 and 1995 owing to the so-called "AAW-schuif". In particular revenues from personal income taxation (14.9% of total taxation) are low compared to other countries in the Union. The level of revenues from corporate income tax (10.0% of total taxation) is relatively high, partly as a consequence of the high share of corporate business in enterprises. More than 41% of total tax revenues are raised via social contributions — only Germany and France rely to a greater extent on this source of financing the general budget. Until 1989 the shares in social contributions paid by employers and employees were roughly equal. With the "Oort operation" contributions for exceptional medical expenses and disability were levied on the employees instead of the employers (employees are awarded a compensation payment on top of the gross wage.)

The implicit tax rate on consumption has shown a moderate upwards trend; since 1970 it increased by two percentage points, partly as a result of increases in VAT revenues. One quarter of total tax revenues is raised via consumption taxes.

As a consequence of the marked increases in social security contributions in the early 1970s the taxation of employed labour grew significantly in that period. In the 1980s and 1990s the share of taxes on employed labour in total taxation remained more or less constant; since 1993 it declined by 5.5 percentage points (or 4.1 percentage points of GDP). The implicit tax rate on employed labour went down from 51.7% in 1993 to 46.3% in 1996; in 1997 it increased slightly to 46.9% as a result of higher revenues from employees' social contributions.

In the 1970s the average level of the implicit tax rate on other factors of production (i.e. capital and self-employed labour) was around 33%. Following reduction in corporation tax revenues in the early 1980s, the average level has decreased by more than two percentage points. Since the mid-1980s however a slow upward trend in this tax rate can be observed.

The Netherlands raises almost 10% of its total tax revenues in the form of environmental taxes, the level of pollution taxes (numerous special levies in connection with water pollution, waste disposal, sewerage charges etc.) is the highest in the Union.





	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	10.9	10.8	12.1	12.1	12.4	12.4	12.7	12.9	12.9	12.8	13.2	13.5
VAT	5.4	6.1	7.1	7.3	7.2	7.2	7.1	6.9	6.8	6.7	7.0	7.0
Excise duties	3.0	3.3	3.0	3.0	3.0	3.0	3.2	3.4	3.5	3.5	3.3	3.4
Others	2.5	1.3	1.9	1.9	2.2	2.3	2.4	2.6	2.6	2.6	3.0	3.0
Direct taxes	12.9	15.5	15.9	12.9	15.8	17.2	16.2	17.1	14.4	13.3	13.7	13.4
Personal income	9.7	11.5	11.6	8.4	10.8	12.2	11.5	12.0	9.2	8.2	7.6	6.8
Corporate income	2.5	3.3	3.0	3.1	3.4	3.4	3.1	3.3	3.3	3.3	4.1	4.6
Others	0.8	0.8	1.3	1.4	1.6	1.6	1.6	1.7	1.9	1.8	1.9	2.0
Social Contributions	13.5	17.2	17.9	20.5	17.1	18.0	18.6	18.6	19.1	19.0	18.1	18.9
employers´	6.1	7.6	8.0	7.9	3.6	3.8	3.7	3.7	3.2	3.5	3.7	3.6
employees´	5.7	7.1	7.2	8.8	10.3	10.9	11.4	11.4	12.0	11.7	11.0	11.6
self-employed	1.7	2.5	2.7	3.8	3.1	3.3	3.5	3.6	3.9	3.8	3.4	3.7
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	23.3	25.1	25.8	22.6	25.6	26.8	26.2	27.2	24.5	23.3	24.0	23.9
Local Government	0.6	0.5	1.2	1.3	1.4	1.4	1.5	1.6	1.7	1.7	1.8	1.9
Social Sec. Funds	13.5	17.2	17.9	20.5	17.1	18.0	18.6	18.6	19.1	19.0	18.1	18.9
EC Institutions	0.0	0.7	1.1	1.1	1.2	1.4	1.3	1.2	1.2	1.2	1.1	1.1
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	9.8	9.8	10.8	10.9	10.9	10.9	11.2	11.2	11.3	11.2	11.3	11.4
Labour	22.9	28.4	29.2	28.7	27.7	29.9	29.8	30.3	28.1	27.0	25.5	25.5
employed	18.9	25.1	26.7	26.5	25.8	27.8	27.9	28.0	26.0	25.0	23.8	23.9
paid by employers	6.1	7.6	8.0	7.9	3.6	3.8	3.7	3.7	3.2	3.5	3.7	3.6
paid by employees	12.8	17.5	18.7	18.7	22.2	24.0	24.1	24.4	22.8	21.5	20.1	20.3
self-employed	4.0	3.4	2.5	2.1	1.8	2.1	2.0	2.3	2.1	2.0	1.7	1.6
Capital	4.7	5.3	5.9	5.9	6.6	6.7	6.5	7.0	7.1	7.0	8.2	8.8
Real Estate	0.2	0.2	0.7	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9
Real Capital	0.6	0.6	0.6	0.6	0.7	0.8	0.9	1.0	0.9	1.0	1.2	1.2
Monetary Capital	0.4	0.3	0.3	0.4	0.5	0.4	0.4	0.3	0.3	0.3	0.4	0.5
Income (unallocable)	2.5	3.3	3.0	3.1	3.4	3.4	3.1	3.3	3.3	3.3	4.1	4.6
Wealth (unallocable)	0.5	0.4	0.6	0.4	0.6	0.6	0.6	0.6	0.7	0.6	0.6	0.6
Business	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.5	0.4	0.6	0.6
Others	0.1	0.2	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>37.3</b>	<b>43.5</b>	<b>46.0</b>	<b>45.5</b>	<b>45.2</b>	<b>47.6</b>	<b>47.6</b>	<b>48.6</b>	<b>46.5</b>	<b>45.2</b>	<b>45.0</b>	<b>45.8</b>
of which environm.	2.5	2.4	2.5	2.6	3.1	3.2	3.5	3.9	4.0	4.1	4.3	4.3
Energy	1.4	1.2	1.0	0.9	1.2	1.3	1.5	1.7	1.8	1.8	1.9	2.0
Transport	0.9	0.9	1.0	1.2	1.3	1.3	1.4	1.5	1.5	1.5	1.6	1.5
Pollution/Resources	0.2	0.3	0.5	0.5	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8
<b>D. Implicit Tax Rates</b>												
Consumption	16.1	15.7	16.9	17.3	17.5	17.2	17.4	17.5	17.7	17.7	17.9	18.3
Labour employed	34.2	42.1	45.4	50.9	48.9	52.3	51.6	51.7	49.4	48.2	46.3	46.9
Other factors	31.1	36.6	33.5	23.4	26.2	27.5	27.5	30.7	29.5	28.4	31.7	33.1

## AUSTRIA

In 1997 the level of aggregate taxation had increased by half a percentage point of GDP to 44.8%. The increase fell to almost equal part on direct and indirect taxes while the ratio of social security contributions to GDP slightly dropped.

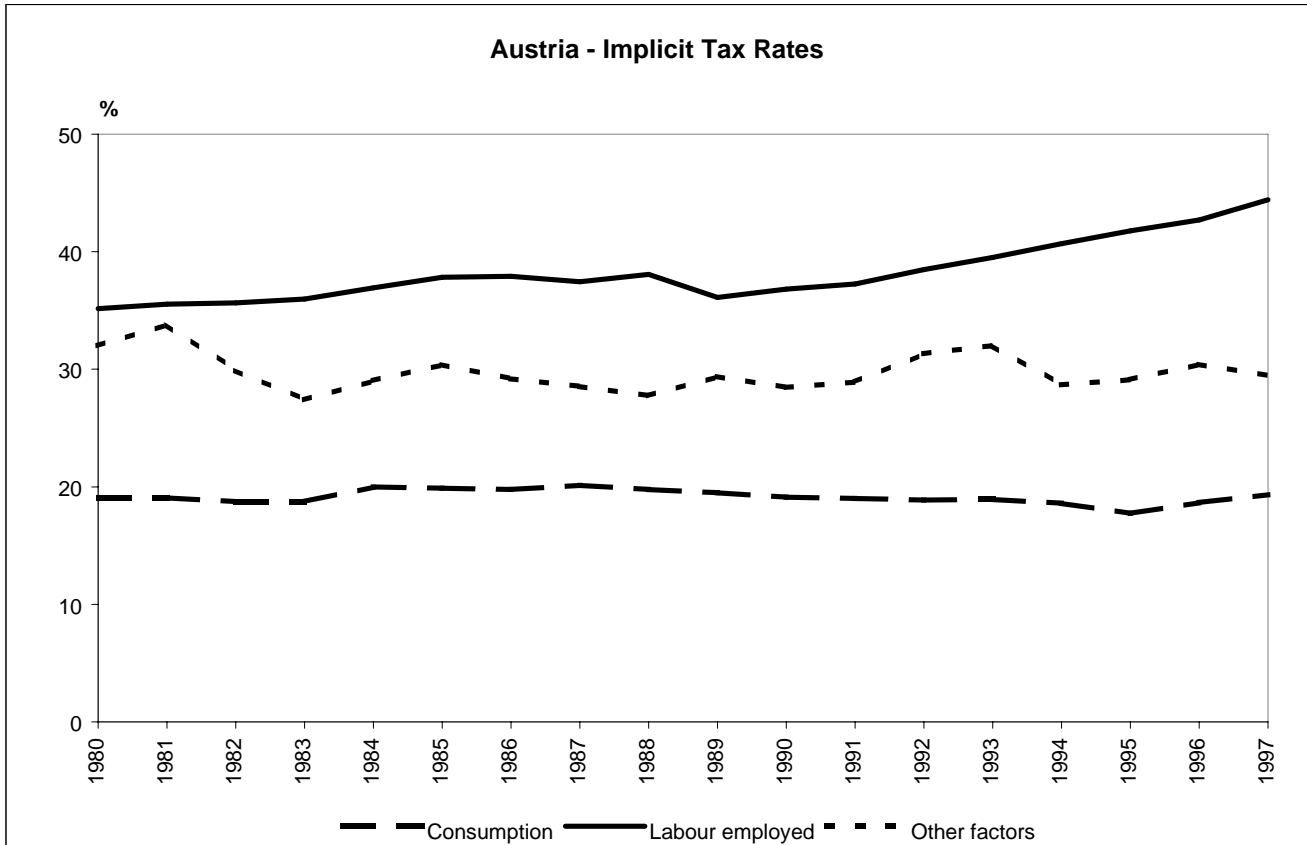
In functional terms the Austrian tax structure did not change very much. Consumption taxes increased marginally from 12.2% of GDP to 12.4% (27.7% of total taxation) which is partly the consequence of the introduction of a new tax on energy in 1996. Moreover, consumption taxes increased somewhat because of higher revenues from excise duties on tobacco. The implicit tax rate on consumption also reflects this development. After an increase in 1996 of 0.9 percentage point, it increased further by 0.7 point to 19.3% in 1997.

Despite the relative decline of social security contributions which account for 60% of total labour taxation, the tax load on employed labour increased by 0.3 point to 22.3% of GDP; the share on self-employed labour increased by 0.1 point to 3.1% of GDP. The increase in

labour taxes mainly stems from higher revenues from taxes on wages and salaries (withheld income tax from labour income). Since the gross compensation of employees grew slower than GDP the implicit tax rate on employed labour increased even more than the GDP-quotas; it went up by 1.7 percentage point from 42.7% to 44.4%. Measured as a percentage of total taxation, the share of taxes on employed labour remained unchanged (49.7%) and the share of taxes on self-employed labour increased marginally to 6.9% of total taxation.

As a consequence of a relative reduction of the revenues from the taxation of vehicles, i.e. real capital, the overall share of taxes on capital in GDP fell from 11.1% of total taxation to 10.7%. The implicit tax rate on factors of production other than employed labour (i.e. capital and self-employed labour) fell by almost one percentage point to 29.5%.

Taxes on transfers, i.e. taxes on pension payments that are part of the taxes on wages and salaries, have been estimated to increase slightly from 2.1% of GDP to 2.2%, i.e. from 4.7% of total taxation to 4.9%.



	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>										
Indirect taxes	16.0	16.5	15.9	15.7	15.8	16.0	15.9	15.4	15.6	15.9
VAT	8.3	9.2	8.6	8.6	8.3	8.6	8.3	8.0	8.4	8.5
Excise duties	2.7	2.6	2.3	2.2	2.5	2.5	2.4	2.6	2.9	2.9
Others	5.0	4.7	5.0	4.9	5.0	5.0	5.2	4.9	4.3	4.5
Direct taxes	12.1	12.8	11.8	12.4	13.0	13.1	11.5	12.2	13.2	13.6
Personal income	8.6	9.1	8.0	8.4	8.7	8.9	8.2	8.5	8.9	9.5
Corporate income	1.4	1.3	1.3	1.4	1.6	1.5	1.0	1.2	1.8	1.8
Others	2.1	2.4	2.5	2.6	2.7	2.8	2.4	2.4	2.6	2.3
Social Contributions	12.9	13.6	13.6	13.7	14.3	14.9	15.3	15.5	15.5	15.3
employers'	6.3	6.7	6.7	6.7	7.0	7.2	7.5	7.5	7.5	7.4
employees'	5.3	5.7	5.8	5.9	6.2	6.4	6.6	6.6	6.6	6.5
self-employed	1.3	1.2	1.1	1.1	1.1	1.2	1.3	1.3	1.4	1.4
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>										
Central Government	19.2	21.1	20.8	20.9	21.7	22.2	20.9	20.7	21.7	22.2
Local Government	10.0	10.2	9.0	9.2	9.3	9.3	9.3	9.0	9.3	9.4
Social Sec. Funds	11.8	11.7	11.5	11.6	12.1	12.5	12.6	12.7	12.6	12.4
EC Institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.8	0.8
<b>C. Structure according to the Economic Function as % of GDP</b>										
Consumption	12.6	13.5	12.7	12.5	12.5	12.7	12.3	11.6	12.2	12.4
Labour	22.4	23.2	22.3	22.7	23.5	24.2	24.4	24.8	25.1	25.4
employed	19.0	19.9	19.3	19.7	20.6	21.3	21.6	22.1	22.0	22.3
paid by employers	8.9	9.1	9.0	9.1	9.4	9.7	10.2	10.3	10.2	10.1
paid by employees	10.1	10.9	10.2	10.6	11.1	11.6	11.4	11.8	11.8	12.2
self-employed	3.4	3.2	3.0	3.0	3.0	2.9	2.8	2.7	3.0	3.1
Capital	4.2	4.4	4.5	4.7	5.1	5.1	4.2	4.7	4.9	4.8
Real Estate	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Real Capital	0.4	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2
Monetary Capital	0.1	0.3	0.5	0.6	0.7	0.9	1.1	1.1	1.1	1.1
Income (unallocable)	1.8	1.7	1.6	1.6	1.8	1.6	1.1	1.3	1.8	1.8
Wealth (unallocable)	0.5	0.5	0.7	0.7	0.7	0.6	0.2	0.1	0.1	0.1
Business	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Others	0.8	0.8	0.8	0.8	0.8	0.9	0.8	1.1	0.8	0.8
Transfers	1.8	1.9	1.8	1.9	1.9	2.0	1.8	2.0	2.1	2.2
<b>Total</b>	<b>41.0</b>	<b>43.0</b>	<b>41.3</b>	<b>41.8</b>	<b>43.1</b>	<b>44.0</b>	<b>42.8</b>	<b>43.1</b>	<b>44.3</b>	<b>44.8</b>
of which environm.	1.8	1.8	1.7	1.7	2.0	1.9	2.0	2.1	2.3	2.4
Energy	1.4	1.2	1.1	1.1	1.3	1.2	1.2	1.4	1.6	1.7
Transport	0.4	0.6	0.5	0.5	0.7	0.7	0.7	0.7	0.7	0.7
Pollution/Ressources	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
<b>D. Implicit Tax Rates</b>										
Consumption	19.0	19.9	19.1	19.0	18.9	18.9	18.6	17.7	18.6	19.3
Labour employed	35.2	37.8	36.8	37.3	38.5	39.5	40.7	41.8	42.7	44.4
Other factors	32.0	30.4	28.5	28.9	31.3	32.0	28.7	29.1	30.4	29.5

## PORTUGAL

Since 1980 the overall tax burden (measured as a percentage of GDP) increased regularly in Portugal. Yet the 1997 value of 37.1% is still one of the lowest in the Union.

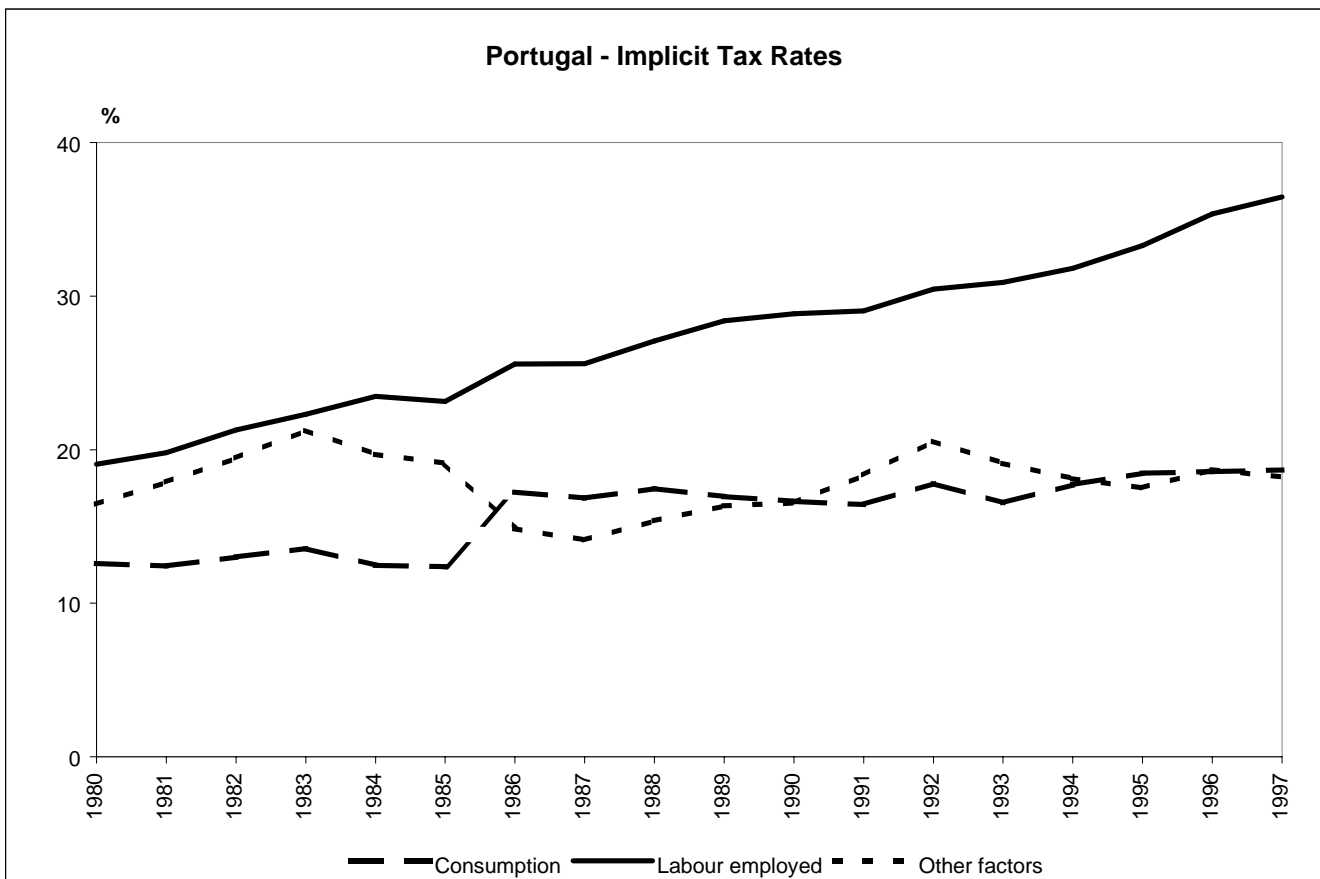
As in other low tax countries indirect taxes form a large part of taxation (1997: 40.3%). VAT was introduced in 1986 and has since then produced around one fifth of total taxation. The share of excise duties in total taxation decreased a little — it now stands at 10.1%. Taxes on personal and corporate income together account for only 26% of total taxation. However, the importance of personal income taxation in particular increased significantly over the last years, while the importance of other direct taxes declined. Social contributions constitute less than one third of the tax revenues.

With the introduction of VAT the share of consumption taxes in total tax revenues shot up from 31.9% to 40.1%. At the same time the importance of taxes on capital dropped from one thirds of total taxation to

22.9%. The share of labour taxes was only slightly affected by VAT.

While the share of consumption taxes declined again after 1986 (to its current level of around 35% of total taxation), capital taxes could not regain their former importance; their share in total tax revenues even sank a little further to now 21.7% of total taxation. Taxes on employed labour, however, increased their share from 36.7% of total tax revenues in 1980 to 41.4% in 1997. Notwithstanding these increases the share of taxes on labour in total taxation is still a little below the Union's average.

The implicit tax rate on consumption increased relatively slowly after 1986; the rate on other factors of production (i.e. capital and self-employed labour) also stayed relatively constant. The implicit tax rate on employed labour increased strongly by several percentage points to its present level of 36.5% as a result of increases in social contributions and in personal income tax (from 1989 onwards).



	1980 <sup>(a)</sup>	1985	1990	1991	1992	1993	1994	1995	1996 <sup>(a)</sup>	1997 <sup>(a)</sup>
<b>A. Evolution and Structure as % of GDP</b>										
Indirect taxes	12.2	13.2	14.4	14.3	15.2	14.4	15.1	14.9	15.0	15.0
VAT	0.0	0.0	6.2	6.2	7.1	6.5	7.4	7.6	8.0	8.1
Excise duties	3.5	4.0	4.0	4.3	4.3	4.3	4.1	4.1	3.8	3.8
Others	8.7	9.2	4.2	3.8	3.8	3.5	3.5	3.2	3.2	3.1
Direct taxes	5.7	8.0	8.3	9.3	10.2	9.3	9.1	9.4	10.1	10.5
Personal income	1.4	1.9	5.0	5.7	6.8	6.6	6.3	6.2	6.6	6.9
Corporate income	0.9	1.2	2.5	2.8	2.8	2.1	2.2	2.5	2.7	2.8
Others	3.4	4.9	0.9	0.8	0.7	0.6	0.7	0.7	0.7	0.8
Social Contributions	7.6	8.2	9.7	10.0	10.5	11.0	10.9	11.3	11.6	11.7
employers'	5.2	5.7	6.2	6.3	6.7	7.3	7.1	7.3	7.5	7.6
employees'	2.2	2.3	3.1	3.4	3.5	3.4	3.5	3.5	3.6	3.6
self-employed	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.5
<b>B. Splitting by Receiving Administrative Level as % of GDP<sup>(b)</sup></b>										
Central Government	17.3	20.6	20.0	20.8	22.4	20.7	20.9	21.0	21.6	21.9
Local Government	n.a.	0.5	1.7	1.7	2.0	1.9	1.9	1.9	1.9	2.0
Social Sec. Funds	n.a.	8.2	9.8	10.1	10.6	11.1	11.0	11.4	11.7	11.9
EC Institutions	n.a.	0.0	0.9	1.0	1.1	1.0	1.3	1.0	0.7	0.8
<b>C. Structure according to the Economic Function as % of GDP</b>										
Consumption	9.2	9.4	11.8	11.9	12.8	12.0	12.9	13.1	13.2	13.2
Labour	9.5	10.7	12.9	13.7	14.6	14.8	14.6	15.0	15.6	15.9
employed	9.4	10.6	12.6	13.4	14.3	14.4	14.2	14.5	15.1	15.4
paid by employers	5.5	6.0	6.2	6.3	6.7	7.3	7.1	7.3	7.5	7.6
paid by employees	3.9	4.6	6.4	7.1	7.6	7.2	7.1	7.2	7.6	7.8
self-employed	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.5
Capital	6.8	9.2	7.7	8.1	8.5	7.9	7.7	7.5	7.9	8.1
Real Estate	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8
Real Capital	0.2	0.2	0.2	0.0	0.1	0.0	0.0	0.0	0.0	0.0
Monetary Capital	1.3	2.6	1.3	1.5	1.6	1.5	1.4	1.5	1.6	1.7
Income (unallocable)	1.9	1.8	2.6	2.9	3.2	2.8	2.8	2.8	3.0	3.1
Wealth (unallocable)	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Business	2.0	2.5	1.8	1.7	1.7	1.7	1.5	1.2	1.1	1.1
Others	1.0	1.2	1.0	1.1	1.2	1.1	1.1	1.1	1.2	1.3
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>25.5</b>	<b>29.3</b>	<b>32.4</b>	<b>33.6</b>	<b>36.0</b>	<b>34.7</b>	<b>35.1</b>	<b>35.6</b>	<b>36.6</b>	<b>37.1</b>
of which environm.	3.6	3.6	3.5	3.7	3.9	3.8	3.8	3.8	3.7	3.6
Energy	2.4	2.4	2.7	3.0	3.0	2.9	2.8	2.8	2.7	2.7
Transport	1.3	1.1	0.8	0.7	0.9	0.9	1.0	1.0	0.9	0.9
Pollution/Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>D. Implicit Tax Rates</b>										
Consumption	12.6	12.4	16.6	16.4	17.8	16.5	17.7	18.5	18.6	18.7
Labour employed	19.1	23.1	28.9	29.0	30.5	30.9	31.8	33.3	35.4	36.5
Other factors	16.4	19.1	16.5	18.3	20.5	19.1	18.1	17.5	18.7	18.2

<sup>(a)</sup> Estimated.

<sup>(b)</sup> Minor inconsistency in source data.

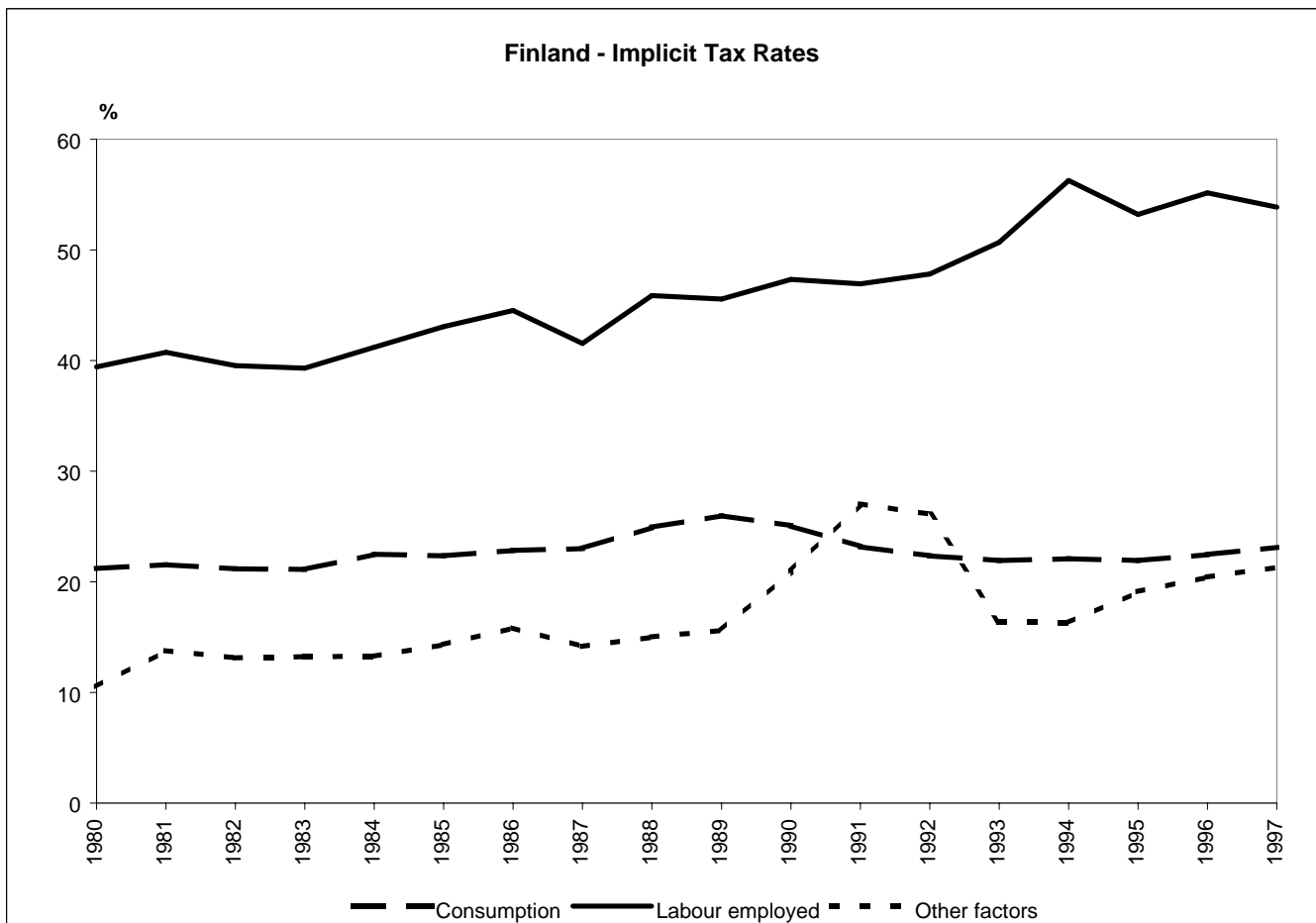
## FINLAND

In 1997 the level of aggregate taxation in Finland was 47.1% of GDP, which is one of the highest proportions in the Union. Direct taxes, mainly taxes on personal income, are the most important category of revenue and account for 41.0% of total taxation. The share of indirect taxes (31.1% of total taxation) is more or less in line with the Union's average. Social contributions, mainly paid by employers, account for 28.0% of total taxes which is somewhat less than in most other Member States.

In 1997, the central government received only around half of total taxes, which mainly consisted of income tax as well as turnover taxes and excise duties. The share of local government was 22.4%, consisting of income tax. The share of social security funds was 25.7% of total taxation.

As a consequence of a high VAT standard rate, consumption taxes account for a little over 30% of total taxation which is high compared to other countries. The implicit tax rate on consumption usually remained around 22% with the exception of the year 1989 when it rose to 26% as a result of strong increases in revenues from turnover tax and excise duties.

Finland collects more than 56% of its taxes in the form of taxes on employed labour. With almost 54% the implicit tax rate on labour is one of the highest in the Union, second only to Sweden. The taxation of other factors of production than employed labour is traditionally rather low in Finland although the implicit tax rate doubled from 10.5% in 1980 to 21.3% in 1997. In the years 1991 and 1992 the implicit tax rate on other factors peaked temporarily at 27%. This was the consequence of a strong economic downturn which resulted in a drastic absolute fall of incomes from business and capital.



	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>										
Indirect taxes	13.4	14.4	15.1	15.2	15.0	14.8	14.5	13.9	14.5	14.6
VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.8	8.2	8.3
Excise duties	5.3	5.1	4.6	4.8	4.9	5.0	4.9	4.9	5.0	4.9
Others	8.1	9.3	10.5	10.4	10.1	9.8	9.6	1.3	1.3	1.4
Direct taxes	14.8	17.3	18.7	18.7	18.0	16.2	17.9	17.9	19.8	19.3
Personal income	13.5	16.0	15.7	15.9	15.3	15.5	16.7	15.2	16.2	15.1
Corporate income	1.2	1.3	2.0	2.1	1.7	0.6	0.9	2.6	3.0	3.7
Others	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Social Contributions	8.7	9.2	11.6	13.0	13.8	14.5	15.2	14.5	13.9	13.1
employers'	7.0	7.0	9.4	10.7	10.3	10.3	10.2	10.2	9.8	9.3
employees'	1.2	1.5	1.3	1.3	2.0	2.7	3.3	3.0	2.9	2.7
self-employed	0.5	0.7	0.9	0.9	1.5	1.6	1.7	1.4	1.2	1.1
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>										
Central Government	20.3	22.7	24.2	25.4	24.7	22.6	23.0	22.1	23.7	23.8
Local Government	8.0	9.2	9.9	9.8	9.7	9.8	10.6	10.1	10.9	10.5
Social Sec. Funds	8.6	9.0	11.3	11.6	12.4	13.1	14.0	13.4	12.9	12.1
EC Institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.7
<b>C. Structure according to the Economic Function as % of GDP</b>										
Consumption	13.2	14.1	15.2	15.2	15.1	14.8	14.6	14.0	14.5	14.4
Labour	22.0	24.6	27.4	28.7	29.1	28.8	30.9	28.7	29.5	27.8
employed	21.4	23.8	26.5	27.7	27.4	27.1	29.1	27.2	28.2	26.6
paid by employers	7.0	7.0	9.4	10.7	10.3	10.3	10.2	10.2	9.8	9.3
paid by employees <sup>(a)</sup>	14.4	16.8	17.1	17.0	17.2	16.9	18.8	17.1	18.4	17.3
self-employed	0.5	0.7	0.9	1.0	1.6	1.6	1.8	1.5	1.3	1.1
Capital	1.7	2.2	2.8	2.9	2.7	2.0	2.2	3.6	4.1	4.9
Real Estate	0.0	0.1	0.1	0.1	0.1	0.5	0.5	0.5	0.4	0.7
Real Capital	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Monetary Capital	0.0	0.0	0.0	0.1	0.2	0.3	0.3	0.2	0.2	0.2
Income (unallocable)	1.1	1.3	2.0	2.0	1.7	0.5	0.8	2.4	2.8	3.5
Wealth (unallocable)	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3
Business	0.3	0.5	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1
Others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>36.9</b>	<b>40.9</b>	<b>45.4</b>	<b>46.8</b>	<b>46.8</b>	<b>45.5</b>	<b>47.6</b>	<b>46.3</b>	<b>48.2</b>	<b>47.1</b>
of which environm.	2.7	2.8	2.2	2.1	2.3	2.6	2.7	3.0	3.3	3.3
Energy	1.8	1.7	1.2	1.4	1.5	1.9	2.0	2.2	2.3	2.3
Transport	0.8	1.0	1.0	0.7	0.6	0.5	0.7	0.8	1.0	1.0
Pollution/Resources	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0
<b>D. Implicit Tax Rates</b>										
Consumption	21.2	22.4	25.1	23.2	22.4	21.9	22.1	21.9	22.5	23.1
Labour employed <sup>(a)</sup>	39.4	43.1	47.3	46.9	47.8	50.7	56.3	53.2	55.2	53.9
Other factors	10.5	14.3	20.9	27.0	26.1	16.4	16.3	19.1	20.4	21.3

<sup>(a)</sup> Includes taxes on transfers.

## SWEDEN

In 1997 the sum of all taxes equalled 54.3% of GDP. After a considerable drop in the first half of the 1990s the overall tax burden went up again in 1996 due to strong increases in VAT, income tax and social contributions. It is now again the highest tax quota in the Union and almost 12 percentage points of GDP higher than the Union's average.

Despite relatively low (compared to total taxation, not to GDP) receipts from VAT and excise duties, indirect taxes still account for 30.0% of total taxation due to relatively high payroll taxes (4.3% of total taxation). Direct taxes represent 42.0% of total taxation — only in Denmark do direct taxes play a bigger role. 85% of direct taxes are levied on households. Social security contributions equal 28.0% of total tax revenues. Contributions are mainly paid by employers, employees' contributions were not introduced before 1993.

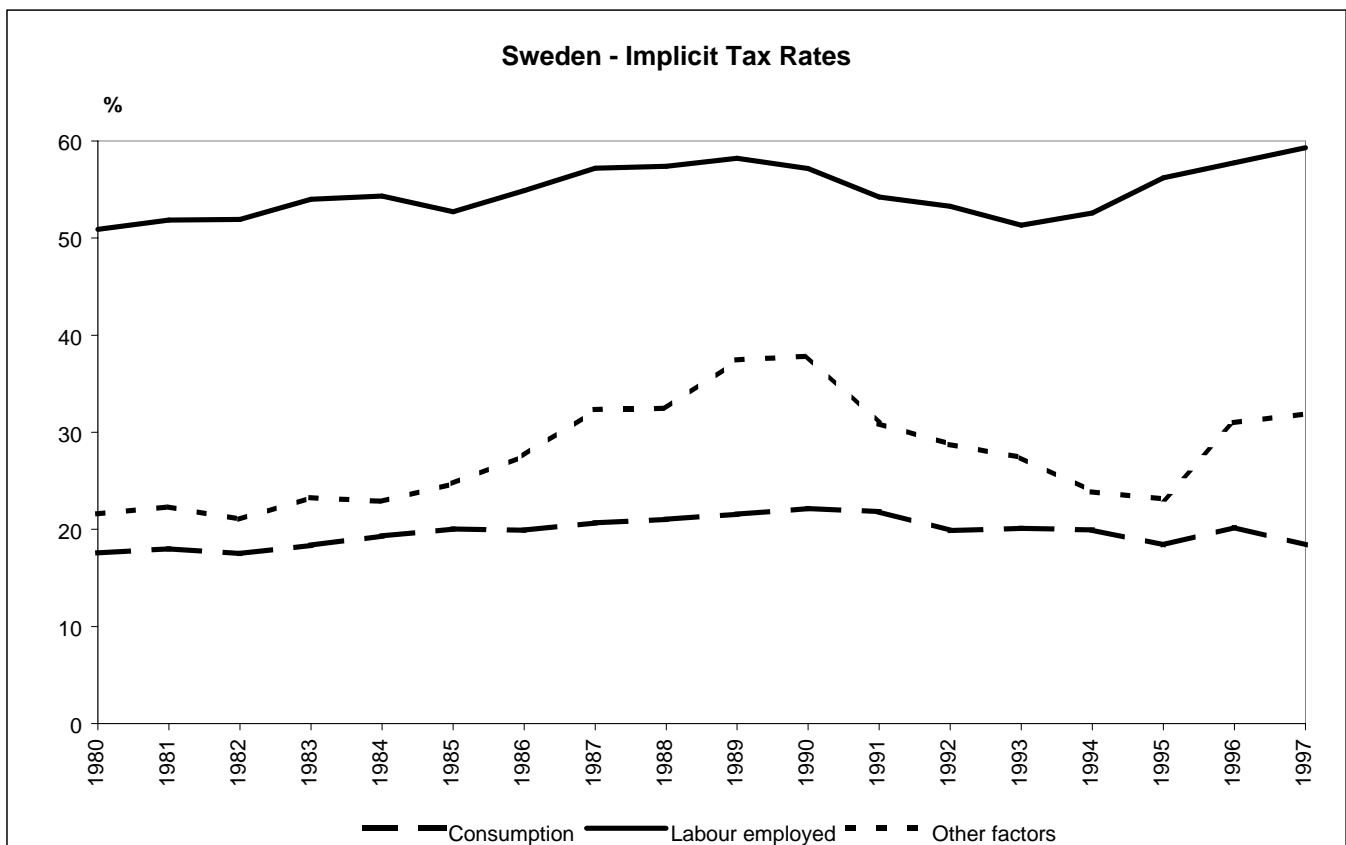
Almost one third of total tax revenues accrues to the local level. These revenues consist almost exclusively of the income tax on households, 90% of which is levied by the municipalities.

After a steady increase between 1980 and 1990 from 17.6% to more than 22% the implicit tax rate on

consumption has fallen again (apart from 1996 due to exceptional VAT increases) and stands now at 18.4%, almost 2 percentage points higher than the Union's average. Nevertheless, consumption taxes produce only 22.0% of total tax revenues.

Between 1989 and 1993 the implicit tax rate on labour declined steadily by almost 7 percentage points as a result of massive reductions in income tax revenues, employers social contributions and payroll taxes. In 1997, however, this development had been reversed since income tax revenues had regained their 1989 level, employers social contributions increased again and employees social contributions were introduced. Another strong factor behind the increase of the tax rate to 59.3% was the growth of revenues from the payroll tax.

Between 1980 and 1997 the share of taxes on capital in total taxation more than doubled because of an over-proportional growth of real estate and corporation taxes. The development of the implicit tax rate on other factors of production is strongly determined by the revenues from the corporation tax. The recent increase in the rate to 31.9% is not so much the result of increasing tax revenues but of stagnating profits and income from business which form the base of the implicit tax rate on other factors of production.





	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>										
Indirect taxes	13.5	16.5	17.2	17.7	16.3	15.6	14.9	14.4	16.5	16.3
VAT	6.5	7.0	8.3	8.8	7.9	8.5	8.1	7.1	8.0	7.5
Excise duties	3.9	4.8	4.2	3.9	4.0	4.0	4.1	4.1	4.3	4.1
Others	3.0	4.7	4.7	5.0	4.4	3.1	2.7	3.3	4.2	4.8
Direct taxes	21.6	21.1	23.5	20.0	20.6	20.9	21.3	21.7	22.4	22.8
Personal income	19.8	18.9	20.9	18.4	18.6	18.4	18.4	18.4	19.0	19.5
Corporate income	1.2	1.6	2.0	1.0	1.5	2.0	2.4	2.9	3.1	2.8
Others	0.6	0.6	0.7	0.6	0.5	0.4	0.4	0.4	0.4	0.5
Social Contributions	14.1	12.5	15.1	15.1	14.3	13.8	13.7	14.0	15.2	15.2
employers'	13.5	11.9	14.5	14.6	13.8	12.9	12.5	12.0	12.6	12.1
employees'	0.0	0.0	0.0	0.0	0.0	0.4	0.9	1.6	2.2	2.7
self-employed	0.6	0.6	0.7	0.5	0.5	0.4	0.3	0.4	0.4	0.4
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>										
Central Government	25.1	27.8	29.3	25.4	22.0	22.0	22.6	23.1	24.8	25.3
Local Government	14.6	14.2	15.1	16.1	18.7	17.7	16.7	15.8	17.4	16.9
Social Sec. Funds	9.3	8.0	11.5	11.4	10.5	10.6	10.6	10.4	11.3	11.3
EC Institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7	0.8
<b>C. Structure according to the Economic Function as % of GDP</b>										
Consumption	11.5	13.1	13.7	13.9	12.8	13.3	13.1	11.6	12.7	12.0
Labour	35.1	33.4	37.9	35.3	34.4	32.5	32.4	33.5	35.6	36.5
employed	33.2	31.5	35.8	33.5	32.7	30.8	30.8	31.9	33.9	34.7
paid by employers	14.8	14.1	16.5	16.7	15.6	13.6	13.1	13.6	14.7	14.4
paid by employees	18.4	17.4	19.3	16.9	17.0	17.2	17.8	18.3	19.2	20.3
self-employed	2.0	1.9	2.1	1.7	1.8	1.7	1.6	1.7	1.7	1.8
Capital	2.5	3.6	4.2	3.6	3.9	4.5	4.4	4.9	5.9	5.9
Real Estate	0.3	0.7	0.7	1.1	1.2	1.0	1.0	0.9	1.4	1.6
Real Capital	0.5	0.4	0.4	0.4	0.3	0.3	0.1	0.1	0.2	0.2
Monetary Capital	0.0	0.2	0.7	0.7	0.3	0.4	0.4	0.7	0.8	0.8
Income (unallocable)	1.3	1.6	1.6	0.6	1.4	2.1	2.2	2.6	2.8	2.6
Wealth (unallocable)	0.1	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.4
Business	0.2	0.3	0.5	0.5	0.4	0.4	0.4	0.2	0.3	0.4
Others	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Transfers	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total</b>	<b>49.1</b>	<b>50.0</b>	<b>55.8</b>	<b>52.8</b>	<b>51.2</b>	<b>50.3</b>	<b>49.9</b>	<b>50.0</b>	<b>54.2</b>	<b>54.3</b>
of which environm.	2.8	3.8	3.4	3.2	3.1	3.3	3.1	2.9	3.3	3.2
Energy	1.9	3.1	2.6	2.5	2.5	2.7	2.7	2.6	2.9	2.8
Transport	0.8	0.7	0.7	0.7	0.6	0.6	0.4	0.4	0.4	0.4
Pollution/Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>D. Implicit Tax Rates</b>										
Consumption	17.6	20.0	22.2	21.8	19.9	20.1	19.9	18.4	20.2	18.4
Labour employed	50.9	52.7	57.2	54.2	53.3	51.3	52.6	56.2	57.8	59.3
Other factors	21.6	24.7	37.8	30.9	28.8	27.4	23.9	23.1	31.0	31.9

## UNITED KINGDOM

In 1997, as in previous years, the ratio of total tax revenues to GDP was significantly lower in the United Kingdom than the average of the Union (37.2% compared to 42.5%).

The share of indirect taxes in total taxation (39.3%) is one of the highest in the Union. Almost half of the indirect taxes consist of VAT; about a quarter are excise duties.

Direct taxes account for 41.8% of total tax revenues which is almost 10 percentage point higher than the Union's average. 60% of the direct taxes are levied on personal or household income, 28% on corporate income. The remaining 12% other direct taxes are taxes on domestic property, vehicles, capital taxes and capital gains tax.

Only 18.8% of total tax revenues are social security contributions — the third lowest value in the Union and more than 16 percentage points lower than the Union's average. More than half (53%) of the social contributions are paid by employers, 44% are paid by the employees, revenues from contributions by self-employed persons are rather low (3% of social contributions).

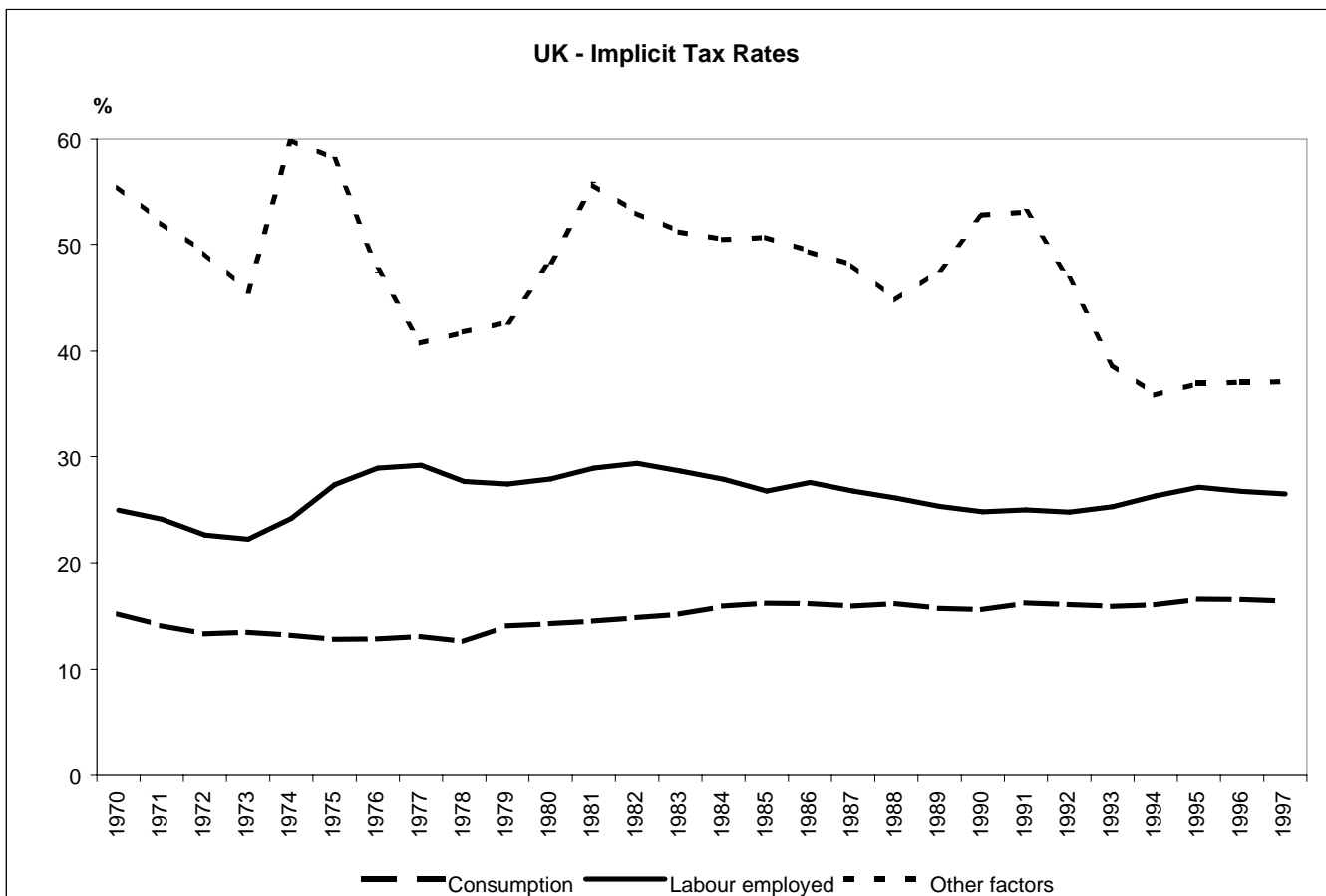
One third of the tax revenues in the United Kingdom are levied in the form of consumption taxes (mainly

VAT and excise duties) which is almost seven percentage points more than the average of the Union. The implicit tax rate on consumption, however, is identical with the Union's average (16.5%).

Taxes on employed labour account for only 39.0% of total taxation (the Union's average is around 50%) and the implicit tax rate on labour is, at 26.5%, significantly lower than the average of the Union (41.9%).

Taxes on self-employed labour equal only 0.6% of total taxes. However this value is certainly underestimated since, due to the lack of a detailed split of the income tax, it does not include income taxes paid by self employed persons.

The United Kingdom raised around 27% of its total taxes on capital which is clearly above the average of the other Member States. One third of these taxes are taxes on real estate and more than half are taxes on various kinds of income (including income from self-employed labour, see above). The implicit tax rate on other factors of production which includes capital taxation and the taxation of self-employed has decreased from a peak of nearly 60% in 1974 to around 37%. In the last decade this development was strongly influenced by the relative decline of the taxes on real estate. The current trend in the implicit rate is even.



	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996	1997
<b>A. Evolution and Structure as % of GDP</b>												
Indirect taxes	14.2	11.4	13.9	13.9	13.7	14.5	14.2	14.1	14.1	14.5	14.5	14.6
VAT	0.0	3.3	5.1	5.8	6.2	6.7	6.8	6.8	6.9	6.9	7.0	7.1
Excise duties	6.6	4.3	3.7	4.2	3.6	3.8	3.7	3.8	4.0	4.0	4.0	4.0
Others	7.7	3.8	5.1	3.9	3.9	4.0	3.6	3.4	3.3	3.6	3.5	3.6
Direct taxes	17.4	18.5	16.0	17.3	17.3	16.3	15.4	14.4	14.7	15.5	15.3	15.6
Personal income	11.1	14.0	11.0	10.5	10.6	11.0	10.8	10.0	10.1	10.2	9.6	9.3
Corporate income	3.7	2.3	2.9	4.6	4.1	3.3	2.7	2.5	2.7	3.3	3.8	4.3
Others	2.7	2.2	2.1	2.3	2.7	2.1	1.9	1.9	1.9	1.9	1.9	2.0
Social Contributions	5.6	7.3	6.7	7.5	6.9	7.0	6.9	6.9	6.9	7.0	6.9	7.0
employers´	2.8	4.2	3.9	3.8	3.9	3.9	3.9	3.9	3.8	3.7	3.7	3.7
employees´	2.6	2.9	2.7	3.5	2.8	2.8	2.8	2.7	3.0	3.0	2.9	3.1
self-employed	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
<b>B. Splitting by Receiving Administrative Level as % of GDP</b>												
Central Government	28.1	25.8	25.5	26.4	27.2	28.3	27.2	26.1	26.8	27.5	27.6	28.1
Local Government	3.6	3.8	3.6	3.9	2.7	1.6	1.5	1.4	1.4	1.4	1.4	1.4
Social Sec. Funds	5.6	7.2	6.7	7.4	6.9	6.9	6.8	6.8	6.9	6.9	6.8	6.9
EC Institutions	0.0	0.3	0.8	1.0	1.2	0.9	1.0	1.1	0.8	1.0	0.9	0.7
<b>C. Structure according to the Economic Function as % of GDP</b>												
Consumption	10.3	8.9	10.1	11.3	11.0	11.5	11.5	11.6	11.8	12.2	12.2	12.4
Labour	14.9	18.0	16.8	15.0	14.6	14.8	14.6	14.6	14.8	15.1	14.8	14.7
employed	14.7	17.8	16.7	14.8	14.3	14.6	14.4	14.3	14.6	14.9	14.6	14.5
paid by employers	4.5	4.2	5.4	3.8	3.9	3.9	3.9	3.9	3.8	3.7	3.7	3.7
paid by employees	10.2	13.5	11.3	11.0	10.4	10.6	10.5	10.4	10.9	11.2	10.8	10.8
self-employed <sup>(a)</sup>	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Capital	11.8	10.0	9.5	12.1	12.2	11.1	10.1	9.0	8.9	9.4	9.5	9.9
Real Estate <sup>(b)</sup>	3.6	3.8	3.6	3.9	2.7	2.4	2.3	3.1	3.2	3.2	3.3	3.3
Real Capital	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Monetary Capital <sup>(c)</sup>	1.0	0.6	0.3	0.4	0.5	0.3	0.2	0.2	0.2	0.2	0.3	0.2
Income (unallocable) <sup>(d)</sup>	5.8	4.7	4.8	6.8	6.3	5.8	5.2	4.4	4.5	5.0	5.0	5.1
Wealth (unallocable)	0.7	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Business	0.1	0.0	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2
Others <sup>(e)</sup>	0.2	0.3	0.3	0.3	2.0	1.8	1.6	0.6	0.3	0.3	0.3	0.7
Transfers	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
<b>Total</b>	<b>37.2</b>	<b>37.2</b>	<b>36.6</b>	<b>38.7</b>	<b>38.0</b>	<b>37.7</b>	<b>36.5</b>	<b>35.4</b>	<b>35.8</b>	<b>36.9</b>	<b>36.7</b>	<b>37.2</b>
of which environmental	3.4	2.2	2.2	2.7	2.7	2.8	2.7	2.7	2.9	3.0	3.0	3.0
Energy	2.6	1.4	1.4	1.8	1.9	2.1	2.1	2.2	2.3	2.3	2.4	2.3
Transport	0.9	0.8	0.8	0.9	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.6
Pollution/Resources <sup>(e)</sup>	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>D. Implicit Tax Rates</b>												
Consumption	15.2	12.8	14.3	16.2	15.6	16.3	16.1	15.9	16.1	16.6	16.6	16.5
Labour employed	25.0	27.3	27.9	26.8	24.8	25.0	24.8	25.3	26.3	27.1	26.7	26.5
Other Factors <sup>(f)</sup>	55.4	58.0	48.4	50.6	52.8	53.0	46.8	38.8	35.9	37.0	37.1	37.1

<sup>(a)</sup> Excludes income tax for self-employed.

<sup>(b)</sup> Excludes income tax on rent and stamp duty on property transactions due to lack of data.

<sup>(c)</sup> Excludes income tax on savings and stamp duty on share due to lack of data.

<sup>(d)</sup> Includes income tax on self-employed, rent and savings.

<sup>(e)</sup> Includes stamp duty on property transactions and shares, windfall tax and community charge (poll tax).

<sup>(f)</sup> Capital and self-employed.

## **V. COMPARATIVE TABLES**

**Table T 1: Total Taxation - Main Categories (Mrd ECU)**

	Consumption	Labour Total	Labour employed	Labour self-employed	Capital	Transfers	Total	of which Environment
B	22.9	55.6	48.8	6.8	17.3	3.9	99.7	5.5
DK <sup>(a)</sup>	23.9	39.3	35.4	3.9	5.1	6.0	74.3	7.1
D	192.4	495.6	428.2	67.3	83.1	n.a.	771.0	41.0
EL <sup>(a)</sup>	13.7	17.1	17.1	0.0	6.3	n.a.	37.2	3.4
E <sup>(a)</sup>	47.1	92.7	82.9	9.9	31.4	n.a.	171.3	10.2
F	144.0	314.0	286.8	27.2	108.9	n.a.	566.8	31.6
IRL	8.8	9.8	8.8	1.0	4.6	n.a.	23.1	2.1
I <sup>(a)</sup>	107.0	238.1	211.5	26.7	101.3	n.a.	446.4	37.1
L	1.7	2.9	2.4	0.5	1.8	n.a.	6.3	0.5
NL	36.5	81.4	76.2	5.1	28.2	n.a.	146.0	13.8
A	22.6	46.1	40.5	5.6	8.7	4.0	81.5	4.3
P <sup>(a)</sup>	11.9	14.3	13.8	0.5	7.3	n.a.	33.4	3.2
FIN	15.3	29.4	28.2	1.2	5.2	n.a.	49.8	3.5
S	24.1	73.3	69.8	3.5	11.8	n.a.	109.2	6.5
UK <sup>(a)</sup>	140.8	167.9	165.3	2.7	113.0	2.2	423.9	34.1
EU-6	504.4	1187.5	1053.9	133.6	340.5	n.a.	2036.3	129.4
EU-9	678.0	1404.5	1263.4	141.2	463.2	n.a.	2557.7	172.6
EU-12	750.7	1528.7	1377.3	151.5	508.2	n.a.	2799.7	189.6
EU-15	812.6	1677.5	1515.7	161.8	533.9	n.a.	3040.1	203.9
EUR-11	610.1	1379.8	1228.1	151.7	397.7	n.a.	2395.5	152.8

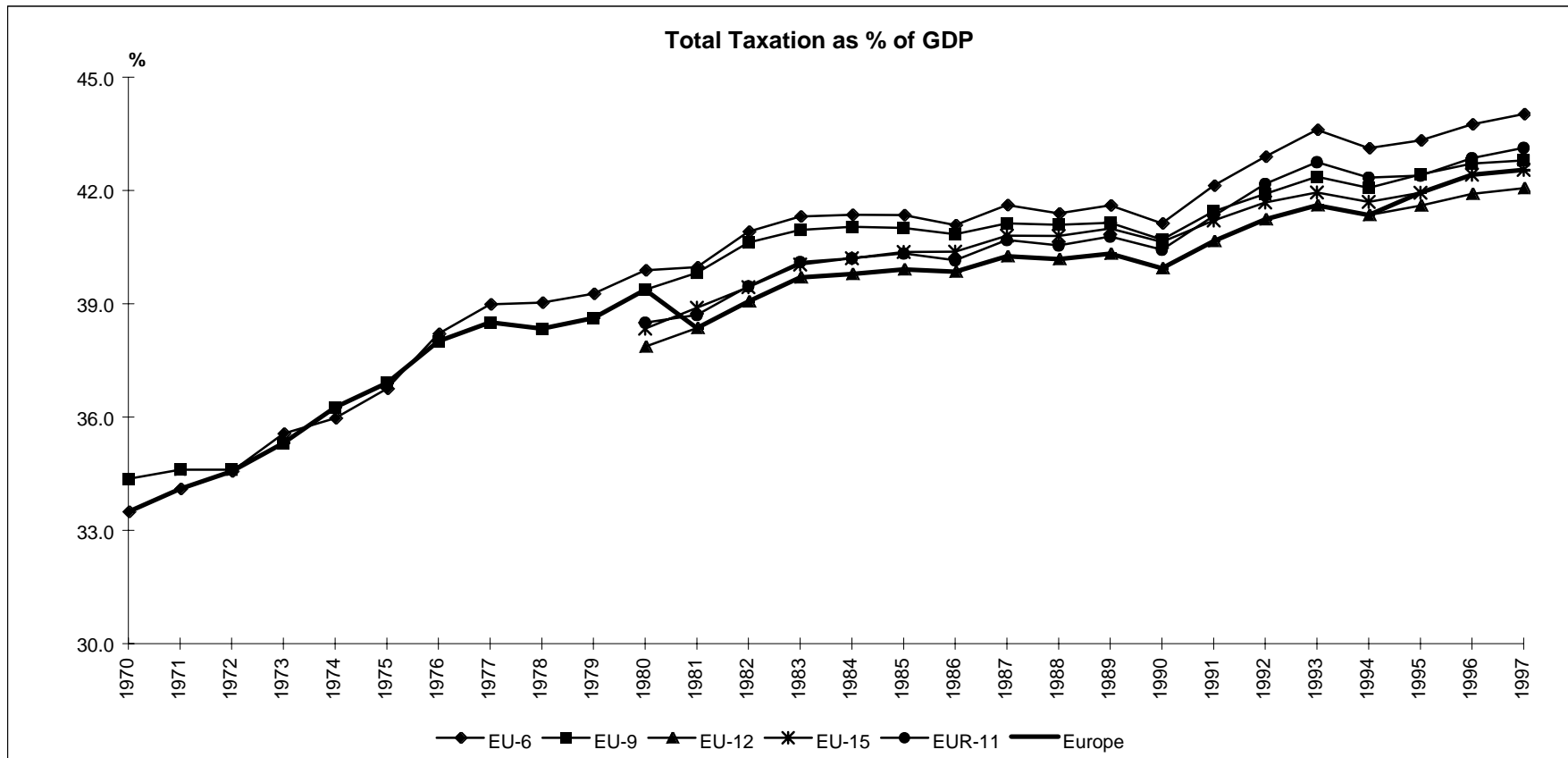
<sup>(a)</sup> Partly estimated.

Table/Figure T 2: Total Taxation as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	36.1	37.0	37.3	38.3	39.3	42.2	42.5	44.1	45.2	45.9	44.2	44.5	46.3	46.3	47.1	47.2	46.6	46.9	45.5	43.8	44.3	44.3	44.5	45.2	46.3	46.1	46.2	46.6
DK <sup>(a)</sup>	39.6	43.6	43.0	42.6	44.8	40.9	41.9	42.3	43.4	44.6	45.6	45.5	44.6	46.5	47.7	49.1	50.8	51.6	52.1	50.9	48.8	48.8	49.1	50.6	51.8	51.3	51.8	51.6
D <sup>(a)</sup>	35.7	36.7	37.1	39.3	39.8	39.8	41.1	42.0	41.5	41.2	41.6	41.4	41.5	41.0	41.3	41.6	40.9	41.1	40.8	41.3	39.5	41.2	41.9	42.3	42.6	42.9	42.3	41.8
EL <sup>(a)</sup>											11.2	12.7	13.7	17.2	19.6	24.4	28.1	29.3	27.9	28.5	29.4	31.7	31.9	31.7	32.3	33.6	34.0	34.6
E <sup>(a)</sup>											25.6	26.6	26.5	28.5	28.8	29.9	30.1	32.3	32.5	34.4	34.5	34.8	36.5	35.7	35.3	34.2	34.8	35.5
F	35.1	34.5	34.9	35.0	35.5	36.9	38.7	38.7	38.6	40.2	41.7	41.9	42.8	43.6	44.6	44.5	44.0	44.5	43.9	43.7	43.8	44.0	43.8	44.1	44.3	44.8	46.0	46.4
IRL	31.6	32.7	31.4	31.6	32.2	32.0	35.5	33.8	32.0	31.6	34.7	35.8	37.4	39.0	39.9	38.9	38.4	38.3	39.0	35.9	35.5	35.9	35.9	35.8	36.3	33.8	33.9	34.0
I <sup>(a)</sup>	25.8	26.5	26.5	25.7	25.5	26.0	27.5	28.6	29.5	28.9	30.6	31.7	34.1	35.9	35.0	34.8	35.3	36.1	36.6	38.3	38.8	39.8	42.1	43.5	40.7	40.9	42.9	44.1
L	30.8	33.5	34.2	34.7	35.8	42.9	43.1	47.6	48.6	45.5	46.3	47.9	49.2	51.9	50.1	46.1	44.3	43.9	42.6	41.2	41.8	40.7	40.6	42.7	43.3	43.4	43.0	43.8
NL	37.3	39.2	40.1	41.3	41.8	43.5	43.0	44.9	45.3	45.9	46.0	45.4	46.3	47.2	45.7	45.5	45.9	48.2	48.5	45.5	45.2	47.6	47.6	48.6	46.5	45.2	45.0	45.8
A											41.0	41.9	40.9	40.4	42.0	43.0	42.7	42.4	42.3	41.2	41.3	41.8	43.1	44.0	42.8	43.1	44.3	44.8
P <sup>(a)</sup>											25.5	27.1	28.6	30.3	30.0	29.3	30.9	30.1	31.4	31.8	32.4	33.6	36.0	34.7	35.1	35.6	36.6	37.1
FIN											36.9	38.9	37.8	37.6	39.2	40.9	42.2	40.3	43.3	43.4	45.4	46.8	46.8	45.5	47.6	46.3	48.2	47.1
S											49.1	50.0	49.2	50.4	50.2	50.0	51.8	54.6	54.6	56.3	55.8	52.8	51.2	50.3	49.9	50.0	54.2	54.3
UK <sup>(a)</sup>	37.2	35.6	33.8	33.1	36.5	37.2	36.4	35.5	34.2	34.9	36.6	38.8	39.2	38.9	39.0	38.7	38.4	37.5	38.5	38.2	38.0	37.7	36.5	35.4	35.8	36.9	36.7	37.2
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	33.5	34.1	34.6	35.6	36.0	36.7	38.2	39.0	39.0	39.3	39.9	40.0	40.9	41.3	41.4	41.4	41.1	41.6	41.4	41.6	41.1	42.1	42.9	43.6	43.1	43.3	43.7	44.0
EU-9	34.4	34.6	34.6	35.3	36.3	36.9	38.0	38.5	38.3	38.6	39.4	39.8	40.6	41.0	41.0	41.0	40.8	41.1	41.1	41.1	40.7	41.4	41.9	42.4	42.1	42.4	42.7	42.8
EU-12											37.9	38.4	39.1	39.7	39.8	39.9	39.8	40.3	40.2	40.3	39.9	40.7	41.2	41.6	41.3	41.6	41.9	42.1
EU-15											38.3	38.9	39.4	40.0	40.2	40.4	40.4	40.8	40.8	41.0	40.6	41.2	41.7	41.9	41.7	41.9	42.4	42.5
EUR-11											38.5	38.7	39.5	40.1	40.2	40.3	40.1	40.7	40.5	40.8	40.4	41.3	42.2	42.7	42.3	42.4	42.9	43.1
Europe	33.5	34.1	34.6	35.3	36.3	36.9	38.0	38.5	38.3	38.6	39.4	38.4	39.1	39.7	39.8	39.9	39.8	40.3	40.2	40.3	39.9	40.7	41.2	41.6	41.3	41.9	42.4	42.5

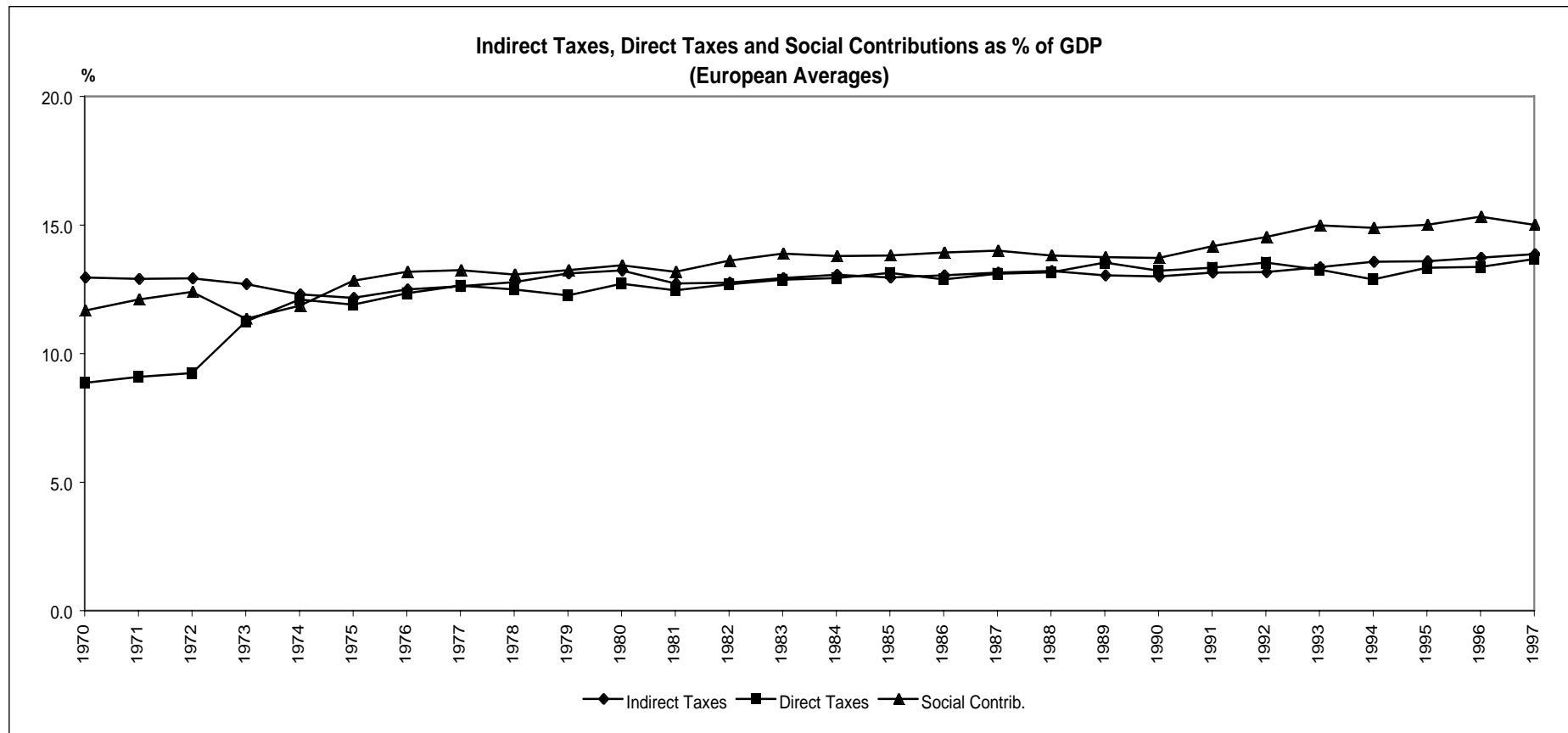
<sup>(a)</sup> Partly estimated.

Table/Figure T 2: Total Taxation as % of GDP



Table/Figure A 1: Indirect Taxes, Direct Taxes and Social Contributions as % of GDP (European Averages)

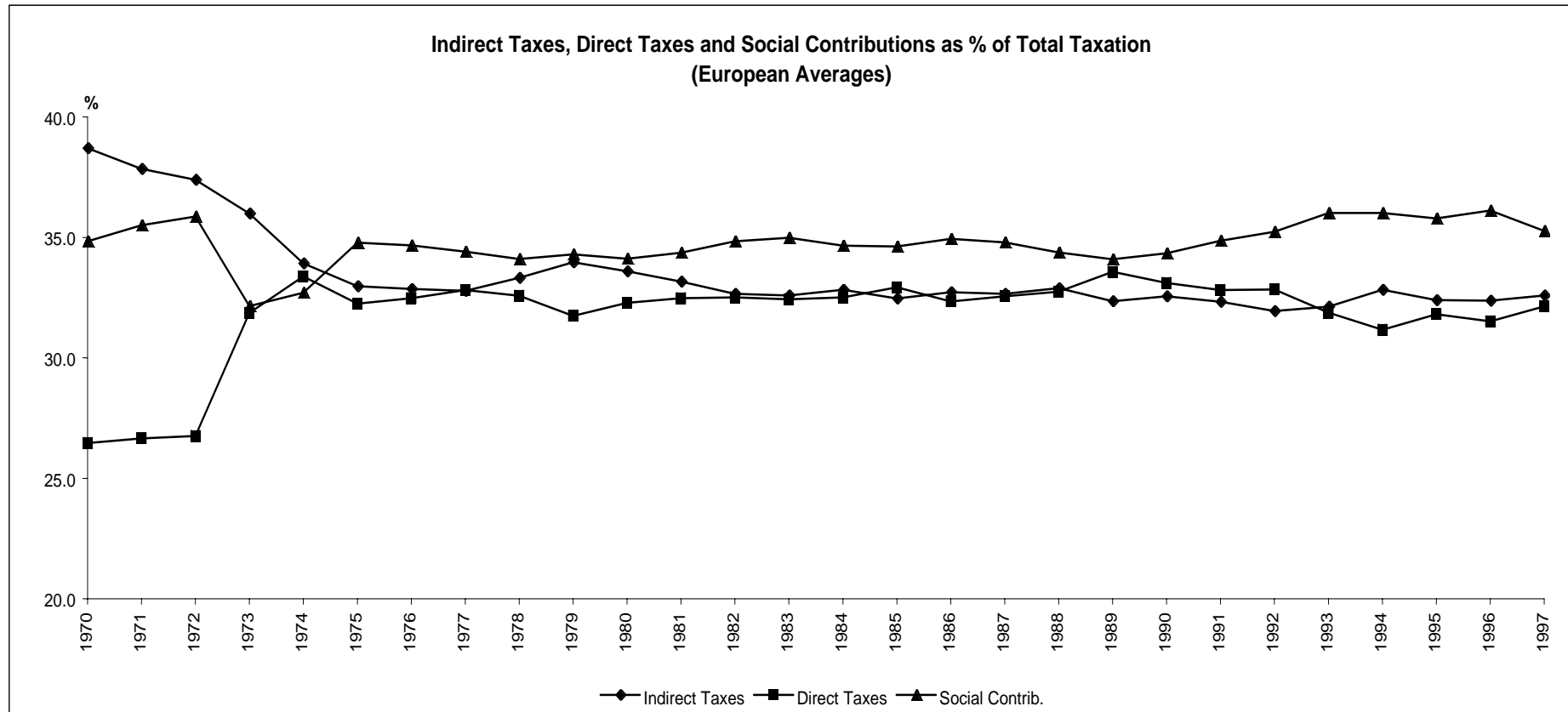
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Indirect Taxes	13.0	12.9	12.9	12.7	12.3	12.2	12.5	12.6	12.8	13.1	13.2	12.7	12.8	12.9	13.1	13.0	13.0	13.1	13.2	13.0	13.0	13.1	13.2	13.4	13.6	13.6	13.7	13.9
Direct Taxes	8.9	9.1	9.2	11.3	12.1	11.9	12.3	12.6	12.5	12.3	12.7	12.5	12.7	12.9	12.9	13.1	12.9	13.1	13.2	13.5	13.2	13.3	13.5	13.3	12.9	13.3	13.4	13.7
Social Contrib.	11.7	12.1	12.4	11.3	11.9	12.8	13.2	13.2	13.1	13.2	13.4	13.2	13.6	13.9	13.8	13.8	13.9	14.0	13.8	13.7	13.7	14.2	14.5	15.0	14.9	15.0	15.3	15.0





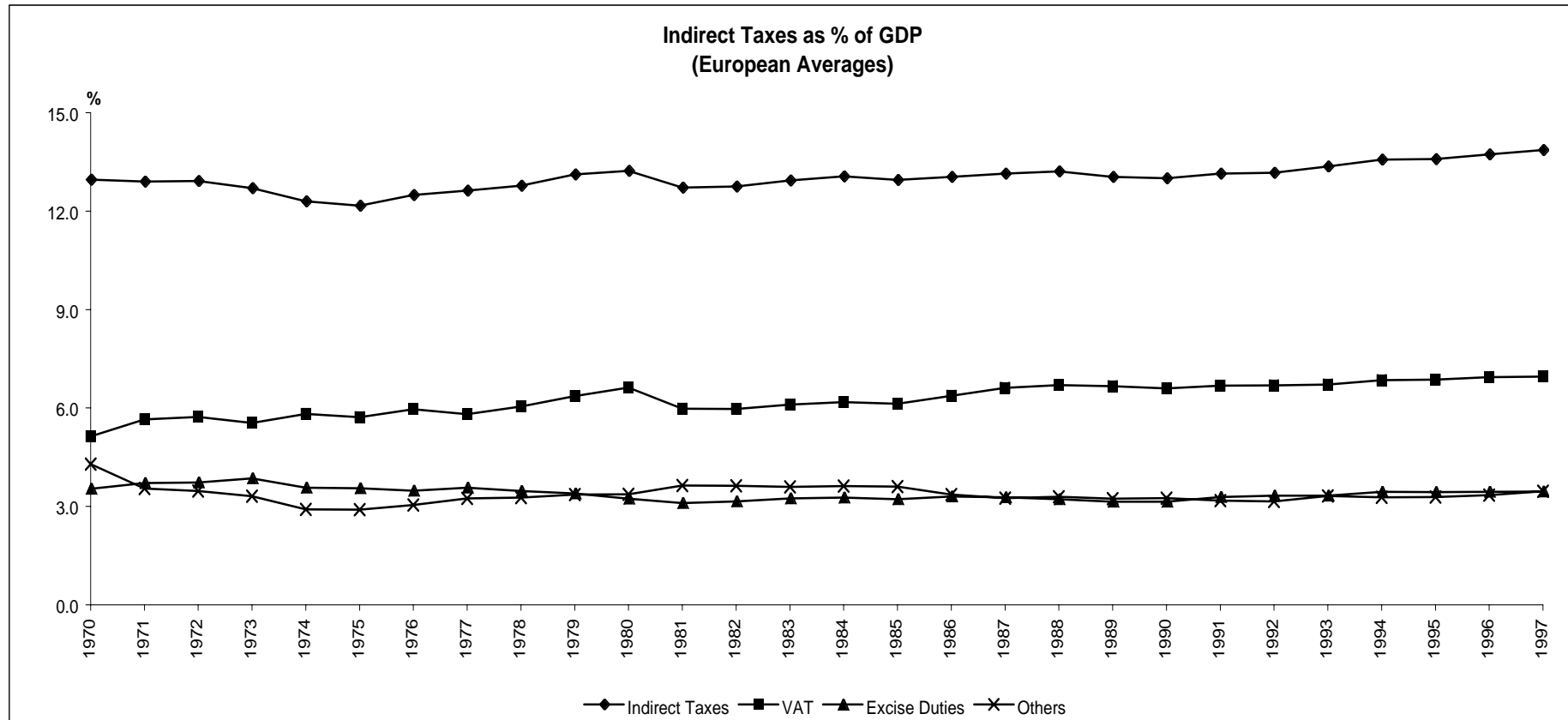
**Table/Figure A 2: Indirect Taxes, Direct Taxes and Social Contributions as % of Total Taxation (European Averages)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Indirect Taxes	38.7	37.8	37.4	36.0	33.9	33.0	32.9	32.8	33.3	34.0	33.6	33.2	32.7	32.6	32.8	32.5	32.7	32.6	32.9	32.3	32.6	32.3	31.9	32.1	32.8	32.4	32.4	32.6
Direct Taxes	26.5	26.7	26.8	31.9	33.4	32.2	32.5	32.8	32.6	31.7	32.3	32.5	32.5	32.4	32.5	32.9	32.3	32.6	32.7	33.6	33.1	32.8	32.8	31.9	31.2	31.8	31.5	32.1
Social Contrib.	34.8	35.5	35.9	32.1	32.7	34.8	34.7	34.4	34.1	34.3	34.1	34.4	34.8	35.0	34.7	34.6	34.9	34.8	34.4	34.1	34.3	34.9	35.2	36.0	36.0	35.8	36.1	35.3



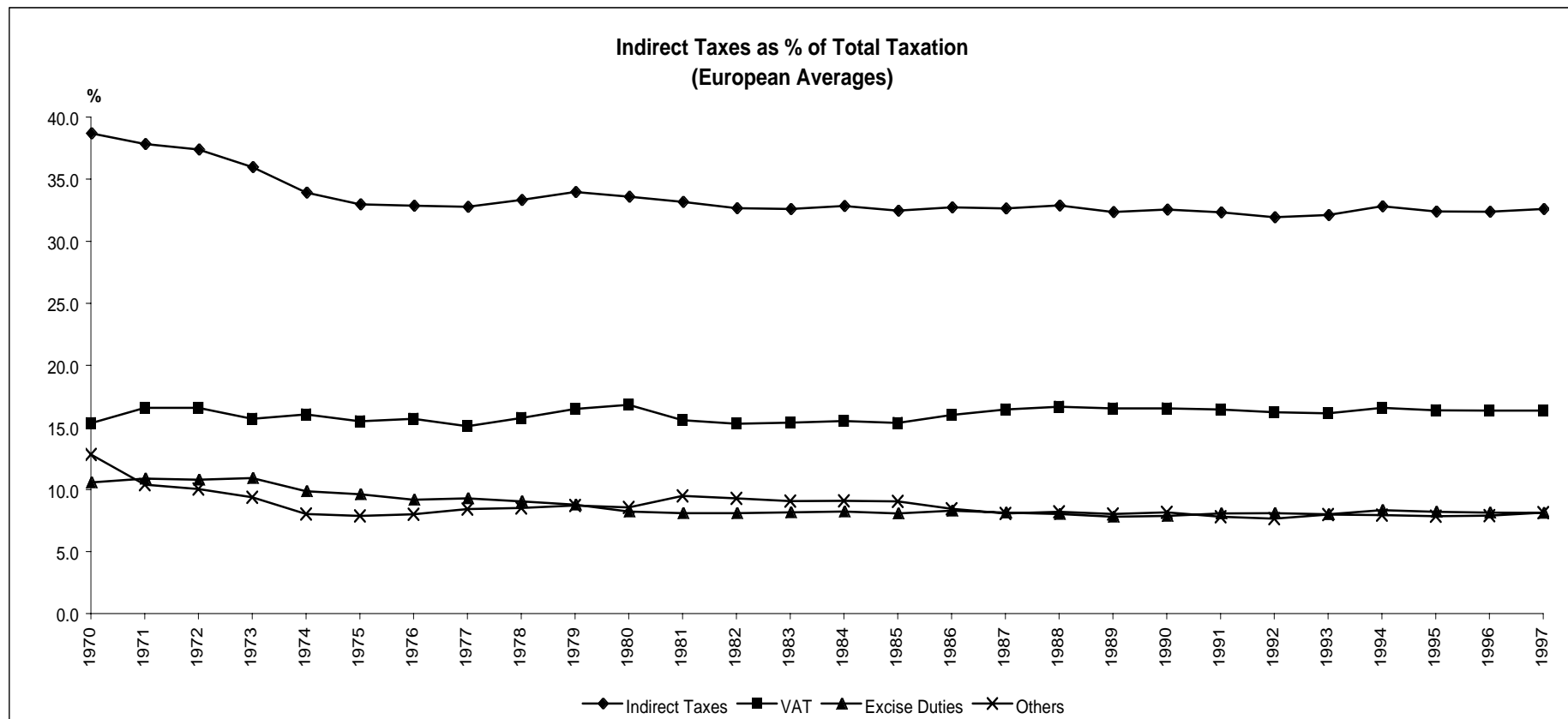
Table/Figure A 3: Indirect Taxes as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Indirect Taxes	13.0	12.9	12.9	12.7	12.3	12.2	12.5	12.6	12.8	13.1	13.2	12.7	12.8	12.9	13.1	13.0	13.0	13.1	13.2	13.0	13.0	13.1	13.2	13.4	13.6	13.6	13.7	13.9
VAT	5.1	5.7	5.7	5.5	5.8	5.7	6.0	5.8	6.0	6.4	6.6	6.0	6.0	6.1	6.2	6.1	6.4	6.6	6.7	6.7	6.6	6.7	6.7	6.7	6.8	6.9	6.9	7.0
Excise Duties	3.5	3.7	3.7	3.9	3.6	3.5	3.5	3.6	3.5	3.4	3.2	3.1	3.2	3.2	3.3	3.2	3.3	3.3	3.2	3.1	3.1	3.3	3.3	3.3	3.4	3.4	3.4	3.5
Others	4.3	3.5	3.5	3.3	2.9	2.9	3.0	3.2	3.3	3.4	3.4	3.6	3.6	3.6	3.6	3.6	3.4	3.3	3.3	3.2	3.3	3.2	3.2	3.3	3.3	3.3	3.3	3.5



**Table/Figure A 4: Indirect Taxes as % of Total Taxation (European Averages)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Indirect Taxes	38.7	37.8	37.4	36.0	33.9	33.0	32.9	32.8	33.3	34.0	33.6	33.2	32.7	32.6	32.8	32.5	32.7	32.6	32.9	32.3	32.6	32.3	31.9	32.1	32.8	32.4	32.6	
VAT	15.3	16.6	16.6	15.7	16.1	15.5	15.7	15.1	15.8	16.5	16.8	15.6	15.3	15.4	15.5	15.4	16.0	16.4	16.7	16.5	16.5	16.4	16.2	16.1	16.6	16.4	16.4	
Excise Duties	10.6	10.9	10.8	10.9	9.8	9.6	9.2	9.3	9.0	8.8	8.2	8.1	8.1	8.2	8.2	8.1	8.3	8.1	8.0	7.8	7.9	8.1	8.1	8.0	8.3	8.2	8.1	8.1
Others	12.8	10.4	10.0	9.4	8.0	7.9	8.0	8.4	8.5	8.7	8.5	9.5	9.3	9.1	9.1	9.0	8.4	8.1	8.2	8.0	8.2	7.8	7.6	8.0	7.9	7.8	7.9	8.1

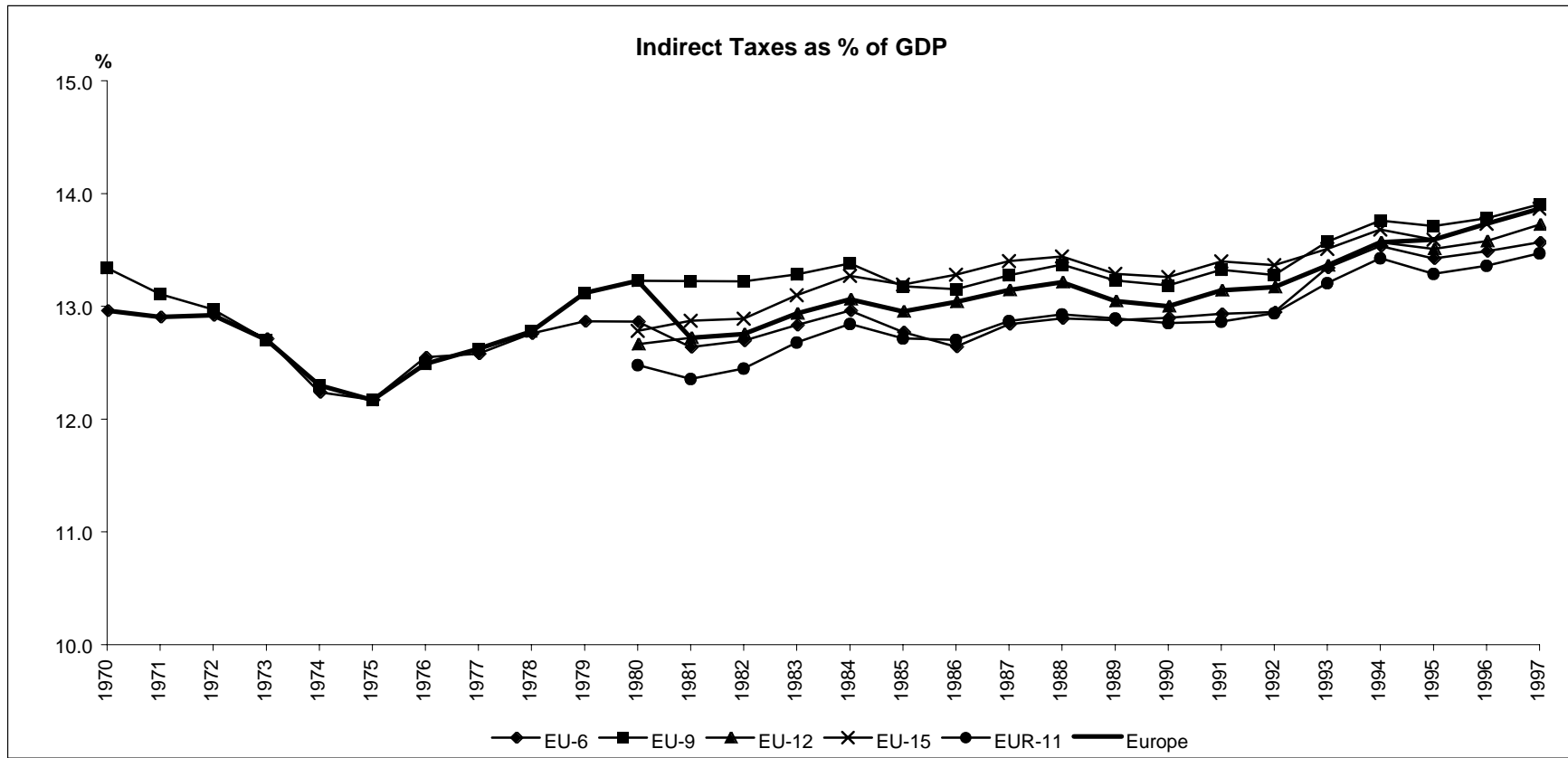


Table/Figure A 5: Indirect Taxes as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	13.2	13.1	12.3	12.1	11.9	11.7	12.4	12.5	12.7	12.7	12.4	12.4	12.7	12.8	12.4	12.2	11.9	12.3	12.1	12.2	12.2	12.1	12.1	12.4	12.7	12.3	12.7	12.8
DK <sup>(a)</sup>	16.5	17.5	17.5	17.0	16.0	15.6	16.3	17.3	18.2	19.0	18.7	18.5	17.7	17.9	18.1	18.4	19.7	19.5	19.3	18.3	17.7	17.4	17.3	17.6	18.1	18.0	18.3	18.6
D	13.2	13.2	13.4	13.2	12.7	12.7	12.6	12.7	13.0	13.2	13.1	12.9	12.7	12.8	12.9	12.6	12.2	12.3	12.2	12.5	12.4	12.5	12.6	12.9	13.3	13.0	12.7	12.7
EL <sup>(a)</sup>											6.5	7.6	8.3	10.5	12.0	14.9	17.0	17.2	15.4	14.4	15.8	17.0	17.6	15.6	14.9	14.9	15.2	15.3
E <sup>(a)</sup>											6.6	7.2	7.7	8.4	8.8	9.4	10.5	10.5	10.6	10.6	10.4	10.4	11.0	10.3	10.7	10.5	10.6	10.9
F	15.0	14.8	15.0	14.8	14.3	14.5	15.0	14.3	14.6	15.2	15.3	15.2	15.4	15.5	15.8	15.8	15.5	15.7	15.6	15.2	15.1	14.7	14.6	14.7	15.0	15.2	15.6	15.8
IRL	19.4	19.3	18.5	18.3	17.8	17.0	19.2	17.8	16.5	15.5	16.8	17.4	18.1	18.9	19.0	18.4	17.8	17.4	17.3	17.1	16.2	15.7	15.5	14.7	15.3	14.8	14.7	14.8
I <sup>(a)</sup>	10.5	10.5	9.9	9.3	9.1	8.2	8.9	9.6	9.3	8.8	9.3	9.0	9.3	9.8	10.0	9.6	9.9	10.3	10.8	11.1	11.4	11.9	11.9	12.8	12.5	12.5	12.5	12.7
L	8.0	9.0	9.8	9.6	8.5	10.9	10.6	10.8	11.0	10.8	11.9	13.4	14.5	15.1	14.8	13.2	13.1	13.0	12.9	12.7	13.1	13.1	13.9	14.2	14.3	14.0	14.2	14.1
NL	10.9	11.1	11.4	11.2	10.5	10.8	11.2	12.6	12.6	12.5	12.1	11.6	11.8	11.9	12.2	12.1	12.6	13.3	13.2	12.4	12.4	12.4	12.7	12.9	12.9	12.8	13.2	13.5
A											16.0	16.1	15.9	15.9	16.6	16.5	16.3	16.4	16.3	16.2	15.9	15.7	15.8	16.0	15.9	15.4	15.6	15.9
P <sup>(a)</sup>											12.2	12.5	13.0	13.6	13.5	13.2	14.9	14.6	15.2	14.4	14.4	14.3	15.2	14.4	15.1	14.9	15.0	15.0
FIN											13.4	13.7	13.6	13.6	14.2	14.4	14.7	14.8	15.3	15.5	15.1	15.2	15.0	14.8	14.5	13.9	14.5	14.6
S											13.5	14.2	14.0	15.2	15.8	16.5	16.8	17.3	16.4	16.2	17.2	17.7	16.3	15.6	14.9	14.4	16.5	16.3
UK <sup>(a)</sup>	14.2	13.2	12.4	11.8	11.8	11.4	11.2	11.8	11.8	13.3	13.9	14.7	14.5	14.3	14.2	13.9	14.3	14.1	14.4	13.9	13.7	14.5	14.2	14.1	14.1	14.5	14.5	14.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	13.0	12.9	12.9	12.7	12.2	12.2	12.5	12.6	12.8	12.9	12.9	12.6	12.7	12.8	13.0	12.8	12.6	12.8	12.9	12.9	12.9	12.9	12.9	13.3	13.5	13.4	13.5	13.6
EU-9	13.3	13.1	13.0	12.7	12.3	12.2	12.5	12.6	12.8	13.1	13.2	13.2	13.2	13.3	13.4	13.2	13.2	13.3	13.4	13.2	13.2	13.3	13.3	13.6	13.8	13.7	13.8	13.9
EU-12											12.7	12.7	12.8	12.9	13.1	13.0	13.0	13.1	13.2	13.0	13.0	13.1	13.2	13.4	13.6	13.5	13.6	13.7
EU-15											12.8	12.9	12.9	13.1	13.3	13.2	13.3	13.4	13.4	13.3	13.3	13.4	13.4	13.5	13.7	13.6	13.7	13.9
EUR-11											12.5	12.4	12.4	12.7	12.8	12.7	12.7	12.9	12.9	12.9	12.9	12.9	12.9	13.2	13.4	13.3	13.4	13.5
Europe	13.0	12.9	12.9	12.7	12.3	12.2	12.5	12.6	12.8	13.1	13.2	12.7	12.8	12.9	13.1	13.0	13.0	13.1	13.2	13.0	13.0	13.1	13.2	13.4	13.6	13.6	13.7	13.9

<sup>(a)</sup> Partly estimated.

Table/Figure A 5: Indirect Taxes as % of GDP

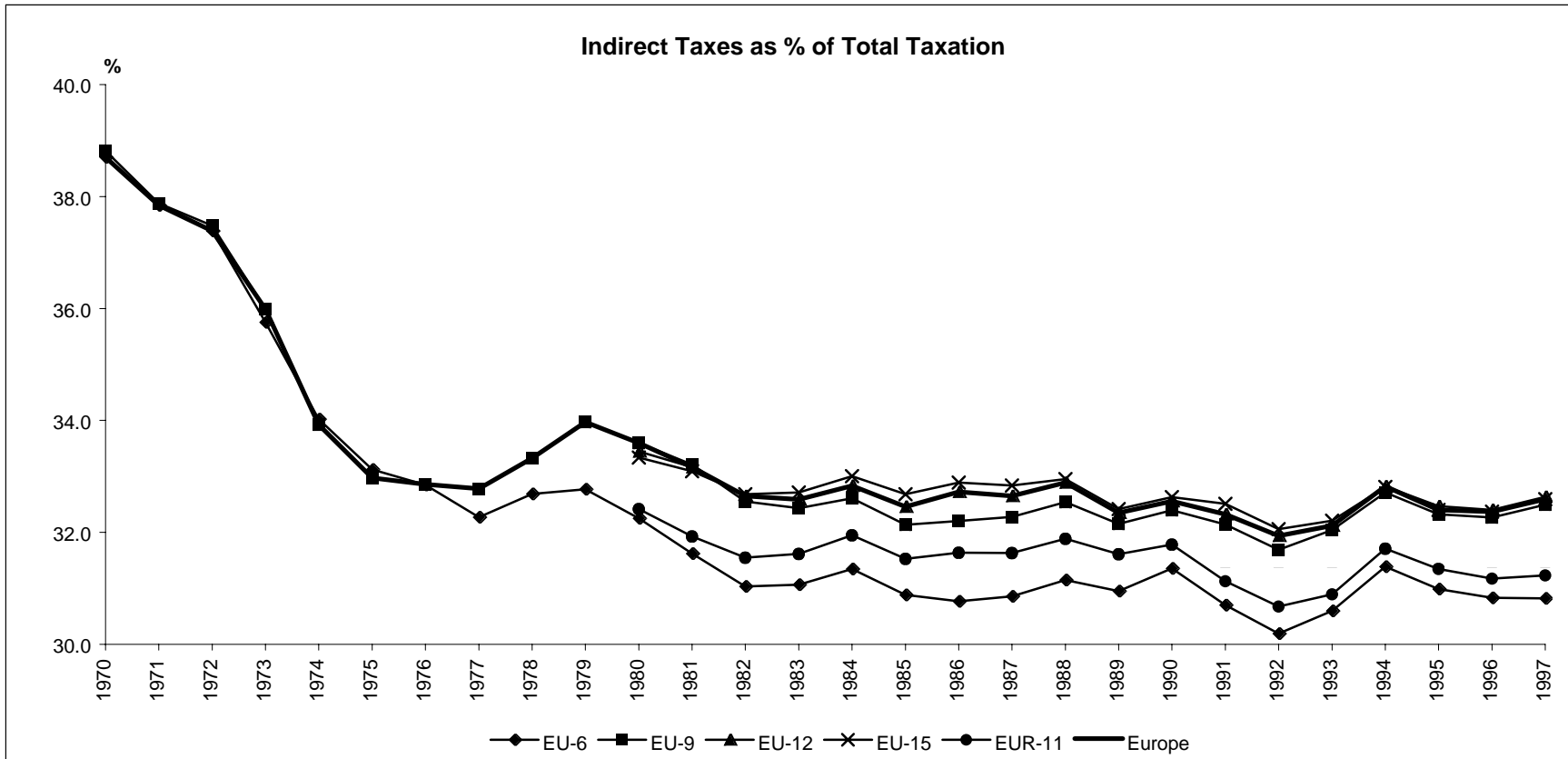


Table/Figure A 6: Indirect Taxes as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	36.7	35.3	33.1	31.6	30.3	27.6	29.1	28.4	28.1	27.7	28.0	27.9	27.4	27.7	26.4	25.8	25.5	26.2	26.6	27.7	27.6	27.4	27.3	27.5	27.5	26.7	27.4	27.5
DK <sup>(a)</sup>	41.6	40.2	40.5	40.1	35.8	38.2	38.9	40.9	41.9	42.6	41.0	40.6	39.7	38.4	38.0	37.4	38.7	37.7	37.0	36.0	36.4	35.7	35.3	34.8	35.0	35.1	35.3	36.1
D	37.0	35.9	36.0	33.6	31.9	31.8	30.8	30.3	31.4	31.9	31.6	31.1	30.5	31.2	31.2	30.3	29.9	29.9	30.0	30.2	31.5	30.4	30.2	30.5	31.2	30.2	30.1	30.3
EL <sup>(a)</sup>											58.3	59.9	60.8	60.9	61.0	61.2	60.6	58.5	55.4	50.6	53.5	53.7	55.2	49.2	46.1	44.3	44.7	44.2
E <sup>(a)</sup>											25.8	27.2	28.9	29.4	30.6	31.3	34.7	32.5	32.7	30.8	30.1	30.0	30.0	28.7	30.2	30.6	30.4	30.7
F	42.8	42.9	42.8	42.3	40.4	39.3	38.7	36.9	37.9	37.7	36.6	36.2	36.0	35.5	35.4	35.5	35.2	35.2	35.5	34.7	34.6	33.5	33.2	33.3	33.9	33.8	34.0	34.0
IRL	61.5	59.1	59.0	57.9	55.4	53.2	54.0	52.8	51.6	49.1	48.3	48.7	48.4	48.5	47.6	47.2	46.4	45.5	44.4	47.7	45.5	43.8	43.2	41.1	42.2	43.8	43.5	43.4
I <sup>(a)</sup>	40.7	39.5	37.3	36.4	35.7	31.4	32.5	33.6	31.6	30.6	30.4	28.3	27.1	27.4	28.5	27.6	28.1	28.5	29.5	29.0	29.3	30.0	28.3	29.4	30.6	30.5	29.2	28.8
L	25.8	26.8	28.8	27.6	23.8	25.5	24.5	22.7	22.5	23.7	25.7	28.0	29.6	29.1	29.6	28.7	29.7	29.6	30.3	30.9	31.3	32.3	34.3	33.3	32.9	32.3	32.9	32.3
NL	29.3	28.4	28.4	27.0	25.0	24.7	26.0	28.0	27.8	27.3	26.3	25.6	25.4	25.1	26.7	26.7	27.6	27.6	27.3	27.4	27.3	26.1	26.8	26.6	27.8	28.4	29.4	29.5
A											39.1	38.5	38.9	39.4	39.6	38.4	38.1	38.7	38.5	39.3	38.5	37.6	36.7	36.4	37.2	35.8	35.2	35.5
P <sup>(a)</sup>											47.9	46.0	45.5	44.9	45.1	45.0	48.3	48.5	48.5	45.4	44.4	42.6	42.3	41.4	42.9	42.0	40.9	40.3
FIN											36.2	35.1	35.9	36.0	36.4	35.2	34.9	36.8	35.5	35.8	33.3	32.5	32.1	32.6	30.5	30.1	30.1	31.1
S											27.4	28.4	28.5	30.1	31.4	32.9	32.4	31.6	30.1	28.8	30.7	33.6	31.9	31.1	30.0	28.7	30.5	30.0
UK <sup>(a)</sup>	38.3	37.0	36.7	35.6	32.4	30.7	30.9	33.3	34.5	38.1	38.0	37.8	37.0	36.7	36.5	35.9	37.2	37.7	37.4	36.3	36.1	38.4	39.0	39.9	39.5	39.2	39.5	39.3
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	38.7	37.8	37.4	35.8	34.0	33.1	32.8	32.3	32.7	32.8	32.2	31.6	31.0	31.1	31.3	30.9	30.8	30.9	31.1	31.0	31.4	30.7	30.2	30.6	31.4	31.0	30.8	30.8
EU-9	38.8	37.9	37.5	36.0	33.9	33.0	32.9	32.8	33.3	34.0	33.6	33.2	32.6	32.4	32.6	32.1	32.2	32.3	32.5	32.2	32.4	32.1	31.7	32.0	32.7	32.3	32.3	32.5
EU-12											33.4	33.2	32.7	32.6	32.8	32.5	32.7	32.6	32.9	32.3	32.6	32.3	31.9	32.1	32.8	32.5	32.4	32.6
EU-15											33.3	33.1	32.7	32.7	33.0	32.7	32.9	32.8	33.0	32.4	32.6	32.5	32.1	32.2	32.8	32.4	32.4	32.6
EUR-11											32.4	31.9	31.5	31.6	31.9	31.5	31.6	31.6	31.9	31.6	31.8	31.1	30.7	30.9	31.7	31.3	31.2	31.2
Europe	38.7	37.8	37.4	36.0	33.9	33.0	32.9	32.8	33.3	34.0	33.6	33.2	32.7	32.6	32.8	32.5	32.7	32.6	32.9	32.3	32.6	32.3	31.9	32.1	32.8	32.4	32.4	32.6

<sup>(a)</sup> Partly estimated.

Table/Figure A 6: Indirect Taxes as % of Total Taxation



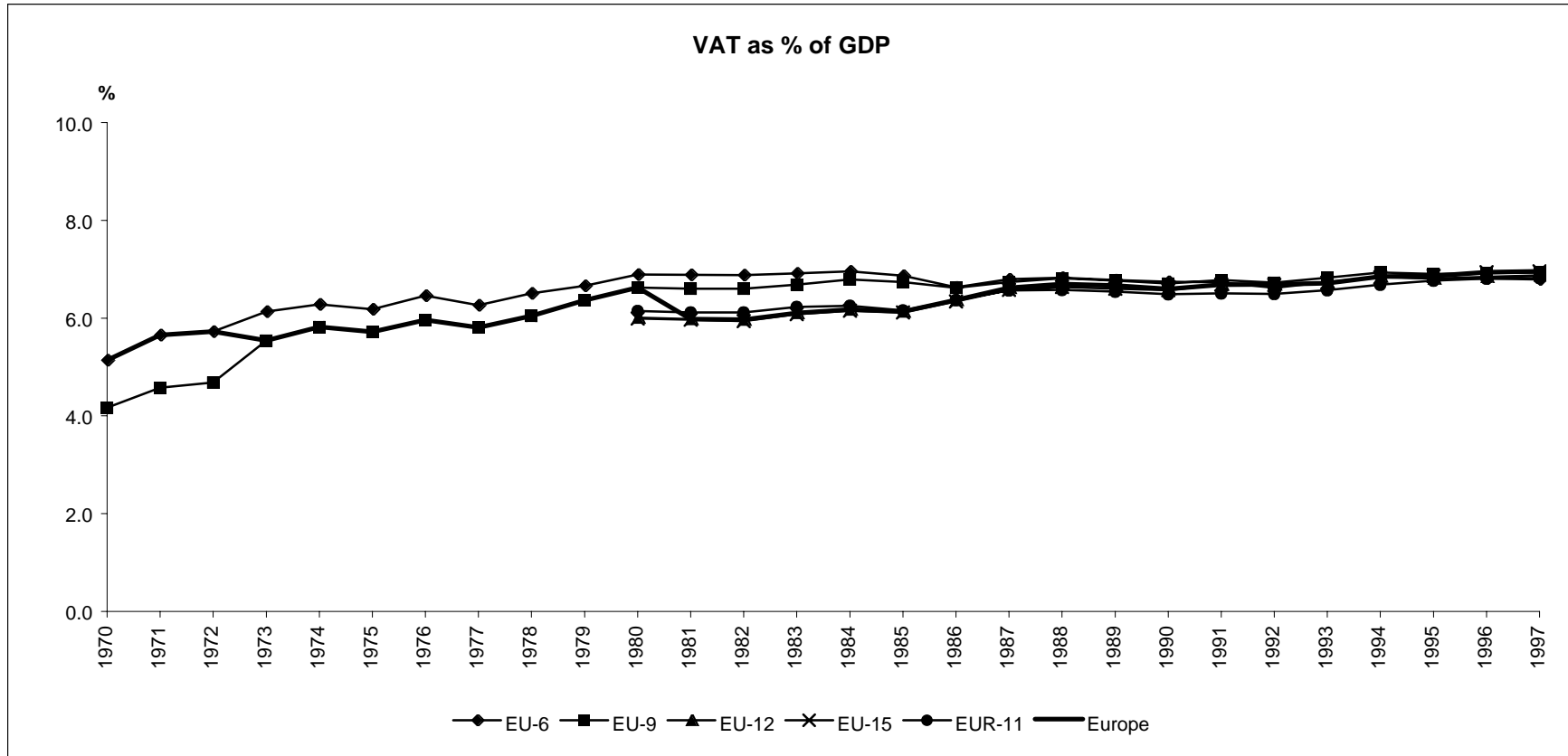
Table/Figure A 7: VAT as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	0.0	7.5	6.8	6.7	7.0	6.5	7.2	7.3	7.6	7.5	7.3	7.6	7.4	7.4	7.3	7.2	6.9	7.1	7.1	7.0	7.0	6.9	6.8	6.8	7.0	6.8	6.9	6.9	
DK <sup>(a)</sup>	7.6	8.0	7.9	7.7	7.7	7.1	7.4	8.0	9.2	9.9	10.1	10.4	10.0	9.8	9.8	9.8	9.9	9.7	9.5	9.2	9.0	8.9	9.8	9.9	10.0	9.9	10.1	10.2	
D	5.9	6.0	6.0	5.7	5.5	5.6	5.5	5.5	5.9	6.3	6.6	6.6	6.4	6.5	6.6	6.4	6.1	6.3	6.2	6.2	6.4	6.4	6.5	6.9	7.1	6.8	6.7	6.6	
EL <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.6	6.5	6.6	7.3	8.8	8.5	7.4	7.3	7.3	7.4	7.7	
E <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	4.4	5.1	5.3	5.6	5.4	5.4	5.9	5.3	5.6	5.4	5.6	5.8	
F	8.9	8.9	9.1	8.4	8.7	8.5	9.0	8.0	8.2	8.6	8.6	8.6	8.8	8.7	8.6	8.6	8.3	8.4	8.4	8.2	8.0	7.6	7.5	7.3	7.4	7.6	7.8	7.9	
IRL	0.0	0.0	1.4	5.1	5.1	4.6	5.5	5.6	6.1	5.3	5.0	5.4	7.1	8.1	8.3	8.0	7.9	7.7	7.7	7.6	7.2	7.0	7.1	6.8	7.1	7.1	7.2	7.3	
I <sup>(a)</sup>	0.0	0.0	0.0	3.4	4.3	3.6	3.9	4.3	4.3	4.0	4.8	4.8	4.9	5.2	5.4	5.2	5.1	5.3	5.6	5.9	5.8	6.1	5.8	5.7	5.7	5.7	5.6	5.7	
L	2.1	3.8	4.1	4.1	3.8	5.1	4.9	4.9	5.1	4.8	4.9	5.5	5.7	6.0	6.5	5.8	5.7	5.8	5.8	5.6	5.7	5.9	5.8	6.1	5.8	6.0	6.5	5.8	
NL	5.4	6.0	6.2	6.2	5.9	6.1	6.3	7.1	7.2	7.2	7.1	6.9	6.9	6.8	7.1	7.3	7.5	7.9	7.9	7.2	7.2	7.2	7.1	6.9	6.8	6.7	7.0	7.0	
A											8.3	8.4	8.4	8.5	9.2	9.2	8.9	8.9	8.8	8.8	8.6	8.6	8.3	8.6	8.3	8.0	8.4	8.5	
P <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	5.7	6.0	6.3	6.3	6.2	6.2	7.1	6.5	7.4	7.6	8.0	8.1	
FIN											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	0.0	0.0	7.8	8.2	8.3	
S											6.5	6.8	6.5	6.8	6.7	7.0	7.0	7.4	7.3	7.6	8.3	8.8	7.9	8.5	8.1	7.1	8.0	7.5	
UK <sup>(a)</sup>	0.0	0.0	0.0	2.4	3.3	3.3	3.1	3.0	3.1	4.4	5.1	5.1	5.1	5.3	5.7	5.8	6.0	6.0	6.4	6.4	6.2	6.7	6.8	6.8	6.9	6.9	7.0	7.1	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	5.1	5.7	5.7	6.1	6.3	6.2	6.5	6.3	6.5	6.7	6.9	6.9	6.9	6.9	7.0	6.9	6.6	6.8	6.8	6.8	6.7	6.7	6.6	6.7	6.8	6.8	6.8	6.8	
EU-9	4.2	4.6	4.7	5.5	5.8	5.7	6.0	5.8	6.0	6.4	6.6	6.6	6.6	6.7	6.8	6.7	6.6	6.7	6.8	6.8	6.7	6.8	6.7	6.8	6.9	6.9	6.9	6.9	
EU-12											6.0	6.0	6.0	6.1	6.2	6.1	6.4	6.6	6.7	6.7	6.6	6.7	6.7	6.7	6.8	6.8	6.8	6.9	
EU-15											6.0	6.0	5.9	6.1	6.2	6.1	6.3	6.6	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.8	6.9	6.9	7.0
EUR-11											6.1	6.1	6.1	6.2	6.3	6.2	6.4	6.6	6.6	6.6	6.5	6.5	6.5	6.5	6.6	6.7	6.8	6.8	6.8
Europe	5.1	5.7	5.7	5.5	5.8	5.7	6.0	5.8	6.0	6.4	6.6	6.0	6.0	6.1	6.2	6.1	6.4	6.6	6.7	6.7	6.6	6.7	6.7	6.7	6.8	6.9	6.9	7.0	

<sup>(a)</sup> Partly estimated.



Table/Figure A 7: VAT as % of GDP

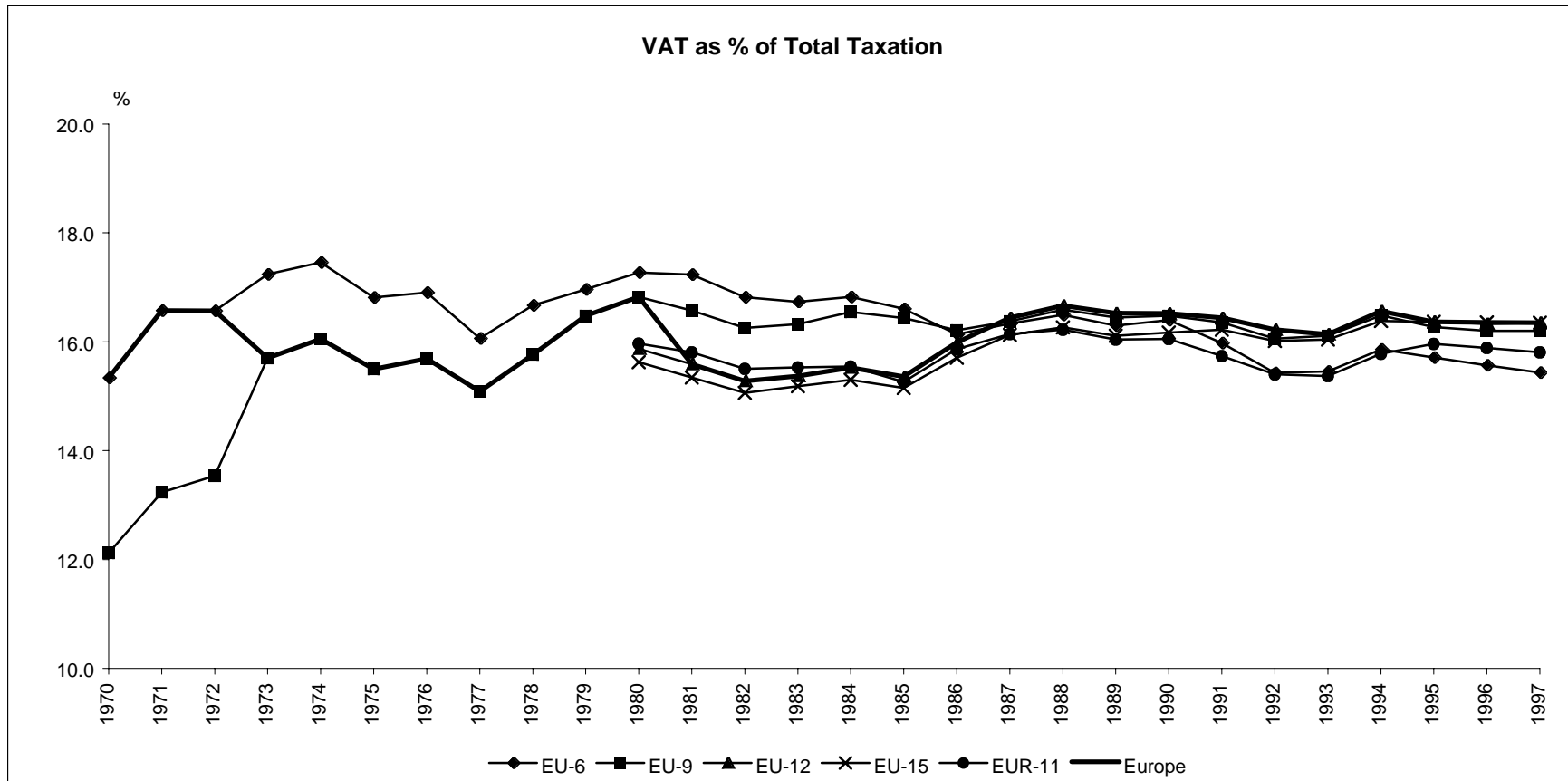


Table/Figure A 8: VAT as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	0.0	20.2	18.3	17.5	17.9	15.5	17.0	16.5	16.8	16.3	16.4	17.0	16.1	16.1	15.4	15.2	14.9	15.1	15.6	16.0	15.8	15.7	15.3	15.0	15.2	14.8	15.0	14.9	
DK <sup>(a)</sup>	19.1	18.4	18.3	18.3	17.2	17.3	17.7	19.0	21.1	22.2	22.2	22.9	22.3	21.1	20.5	20.0	19.4	18.9	18.2	18.2	18.5	18.3	20.0	19.5	19.3	19.3	19.5	19.8	
D	16.6	16.4	16.2	14.5	13.9	14.0	13.4	13.1	14.3	15.2	15.8	15.8	15.3	16.0	16.0	15.4	15.0	15.3	15.2	15.0	16.2	15.6	15.4	16.2	16.5	15.9	15.9	15.9	
EL <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	0.0	22.6	23.4	23.0	24.8	27.7	26.7	23.3	22.6	21.7	21.8	22.3	
E <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	14.6	16.0	16.2	16.2	15.6	15.6	16.2	14.9	15.9	15.9	16.1	16.3	
F	25.3	25.9	25.9	24.0	24.6	23.0	23.3	20.8	21.3	21.3	20.7	20.6	20.7	20.0	19.3	19.4	18.9	18.9	19.1	18.7	18.2	17.3	17.0	16.6	16.7	16.9	17.0	17.0	
IRL	0.0	0.0	4.5	16.1	15.9	14.4	15.4	16.7	19.1	16.8	14.5	15.2	19.0	20.7	20.9	20.4	20.7	20.0	19.8	21.2	20.2	19.5	19.7	18.9	19.7	20.9	21.2	21.6	
I <sup>(a)</sup>	0.0	0.0	0.0	13.4	16.6	13.7	14.3	15.2	14.5	13.9	15.5	15.1	14.4	14.4	15.3	15.0	14.3	14.7	15.3	15.4	14.8	15.3	13.8	13.2	13.9	14.0	13.1	12.8	
L	6.9	11.4	12.1	11.8	10.7	12.0	11.4	10.4	10.4	10.6	10.7	11.4	11.6	11.6	12.9	12.5	12.9	13.1	13.7	13.5	13.6	14.5	14.4	14.3	13.5	13.9	15.0	13.3	
NL	14.3	15.3	15.5	14.9	14.0	14.1	14.7	15.8	15.8	15.6	15.6	15.1	14.8	14.3	15.5	16.0	16.3	16.3	16.3	15.9	15.8	15.1	15.0	14.1	14.6	14.9	15.5	15.3	
A											20.3	20.2	20.6	21.1	21.9	21.4	20.9	21.1	20.7	21.2	20.9	20.5	19.3	19.5	19.4	18.5	19.0	18.9	
P <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	18.5	19.9	20.0	19.8	19.0	18.5	19.6	18.8	21.2	21.4	21.8	21.7	
FIN											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	0.0	0.0	0.0	16.9	17.1	17.7
S											13.3	13.6	13.2	13.4	13.3	14.0	13.6	13.6	13.4	13.4	14.8	16.6	15.5	16.8	16.2	14.1	14.7	13.8	
UK <sup>(a)</sup>	0.0	0.0	0.0	7.2	9.0	9.0	8.6	8.5	9.1	12.7	14.0	13.2	13.1	13.7	14.6	15.0	15.7	15.9	16.6	16.6	16.4	17.8	18.7	19.3	19.4	18.7	19.0	19.0	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	15.3	16.6	16.6	17.2	17.5	16.8	16.9	16.1	16.7	17.0	17.3	17.2	16.8	16.7	16.8	16.6	16.1	16.3	16.5	16.3	16.4	16.0	15.4	15.5	15.9	15.7	15.6	15.4	
EU-9	12.1	13.2	13.5	15.7	16.1	15.5	15.7	15.1	15.8	16.5	16.8	16.6	16.3	16.3	16.5	16.4	16.2	16.4	16.6	16.4	16.5	16.4	16.1	16.1	16.5	16.3	16.2	16.2	
EU-12											15.9	15.6	15.3	15.4	15.5	15.4	16.0	16.4	16.7	16.5	16.5	16.4	16.2	16.1	16.6	16.4	16.3	16.4	
EU-15											15.6	15.3	15.1	15.2	15.3	15.2	15.7	16.1	16.3	16.1	16.2	16.2	16.0	16.0	16.4	16.4	16.4	16.4	
EUR-11											16.0	15.8	15.5	15.5	15.5	15.3	15.9	16.1	16.2	16.0	16.1	15.7	15.4	15.4	15.8	16.0	15.9	15.8	
Europe	15.3	16.6	16.6	15.7	16.1	15.5	15.7	15.1	15.8	16.5	16.8	15.6	15.3	15.4	15.5	15.4	16.0	16.4	16.7	16.5	16.5	16.4	16.2	16.1	16.6	16.4	16.4	16.4	

<sup>(a)</sup> Partly estimated.

Table/Figure A 8: VAT as % of Total Taxation

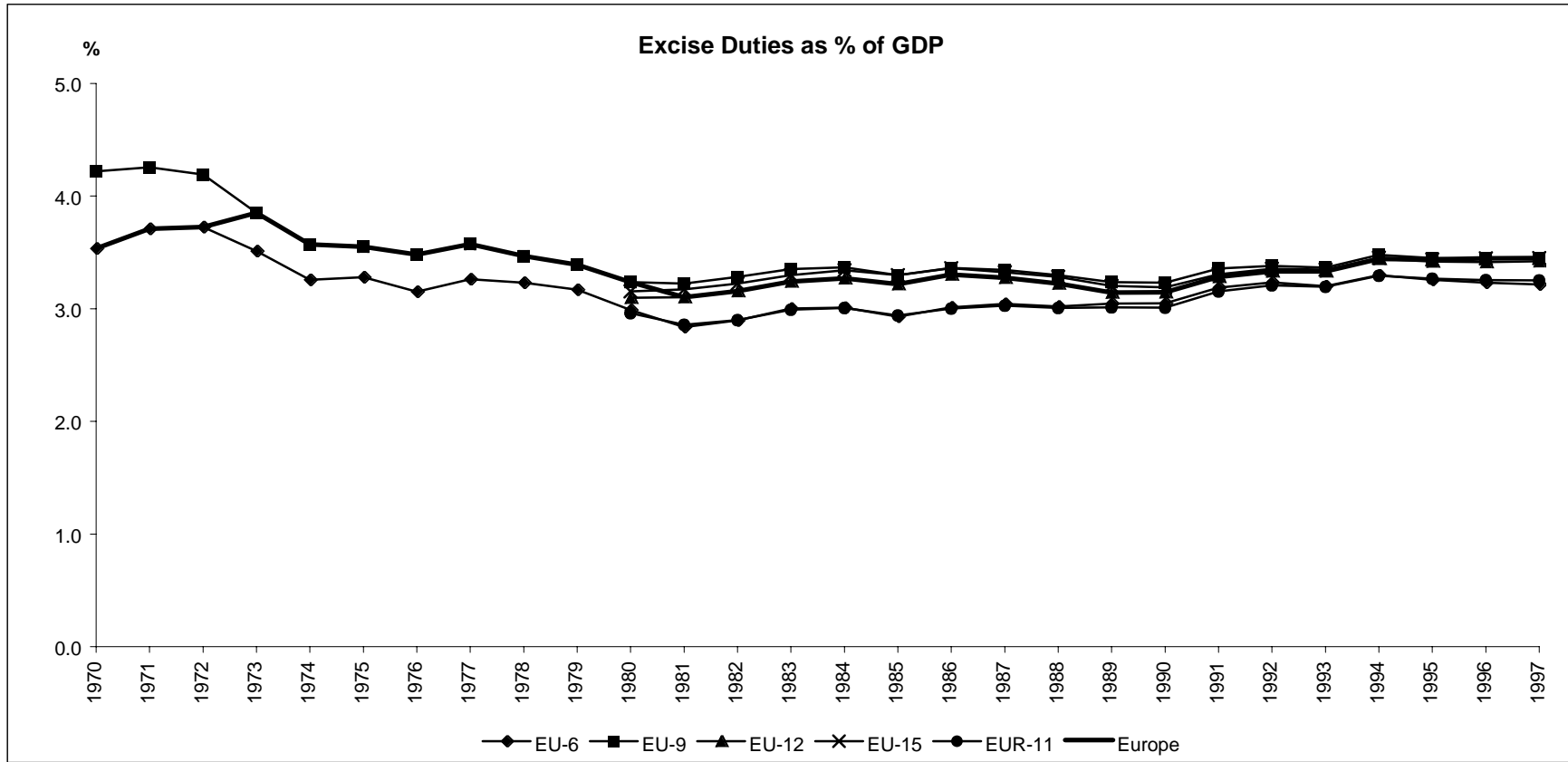


Table/Figure A 9: Excise Duties as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	2.9	3.3	3.4	3.4	3.0	3.3	3.4	3.4	3.1	3.2	3.1	2.9	3.3	3.3	3.0	2.9	2.8	2.9	2.7	2.7	2.8	2.8	2.9	2.9	3.0	2.9	3.0	3.0
DK <sup>(a)</sup>	5.8	6.1	5.8	6.1	5.3	5.8	6.2	6.4	6.1	6.2	5.8	5.6	5.5	6.0	6.1	6.1	7.3	6.9	6.2	5.5	5.2	5.1	5.0	4.9	5.4	5.6	5.7	5.8
D	3.4	3.5	3.7	3.8	3.6	3.6	3.5	3.5	3.4	3.3	3.2	3.1	3.1	3.1	3.1	3.0	2.9	2.8	2.8	2.9	2.8	3.1	3.1	3.0	3.1	3.0	3.0	2.9
EL <sup>(a)</sup>											1.6	2.2	2.5	3.1	3.5	4.3	6.2	4.5	4.2	3.3	3.6	3.2	4.3	3.9	3.6	3.6	3.7	3.6
E <sup>(a)</sup>											1.5	1.6	1.5	1.5	1.7	1.7	1.6	2.0	2.0	2.0	2.0	2.3	2.5	2.7	2.9	2.9	2.9	3.0
F	2.9	2.9	3.0	3.0	2.7	2.6	2.5	2.7	2.8	3.0	2.8	2.6	2.6	2.7	2.8	3.0	3.0	3.0	3.1	2.9	2.8	2.8	2.8	2.9	3.1	3.1	3.1	3.0
IRL	10.2	9.8	8.8	8.7	8.3	8.8	10.0	9.0	8.1	8.1	9.4	9.9	8.9	8.5	8.2	8.0	7.6	7.2	7.1	6.9	6.5	6.3	6.0	5.6	5.8	5.5	5.4	5.1
I <sup>(a)</sup>	4.9	5.4	5.1	3.8	3.5	3.7	3.4	3.6	3.5	3.1	2.9	2.6	2.8	3.1	3.0	2.8	3.3	3.3	3.4	3.4	3.7	3.8	4.0	3.9	3.9	4.0	3.9	4.0
L	2.3	2.5	2.9	2.9	2.4	3.3	3.2	3.2	3.3	3.2	4.3	5.2	6.0	6.1	5.6	5.0	4.7	4.5	4.2	4.2	4.3	4.6	5.3	5.2	5.6	5.3	5.1	5.5
NL	3.0	3.2	3.4	3.3	3.1	3.3	3.4	3.5	3.4	3.4	3.0	2.9	3.0	3.1	3.2	3.0	3.1	3.2	3.1	3.0	3.0	3.0	3.2	3.4	3.5	3.5	3.3	3.4
A											2.7	2.8	2.8	2.7	2.7	2.6	2.6	2.5	2.5	2.4	2.3	2.2	2.5	2.5	2.4	2.6	2.9	2.9
P <sup>(a)</sup>											3.5	3.6	3.7	3.9	4.1	4.0	5.3	4.5	4.4	4.0	4.0	4.3	4.3	4.3	4.1	4.1	3.8	3.8
FIN											5.3	5.3	5.4	5.3	5.2	5.1	5.1	4.5	4.8	4.7	4.6	4.8	4.9	5.0	4.9	4.9	5.0	4.9
S											3.9	4.1	4.3	4.3	4.6	4.8	4.5	4.6	4.5	4.4	4.2	3.9	4.0	4.0	4.1	4.1	4.3	4.1
UK <sup>(a)</sup>	6.6	6.0	5.8	5.0	4.7	4.3	4.5	4.5	4.0	3.8	3.7	4.2	4.3	4.2	4.3	4.2	4.2	4.0	3.9	3.6	3.6	3.8	3.7	3.8	4.0	4.0	4.0	4.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	3.5	3.7	3.7	3.5	3.3	3.3	3.2	3.3	3.2	3.2	3.0	2.8	2.9	3.0	3.0	2.9	3.0	3.0	3.0	3.0	3.0	3.2	3.2	3.2	3.3	3.3	3.2	3.2
EU-9	4.2	4.3	4.2	3.9	3.6	3.5	3.5	3.6	3.5	3.4	3.2	3.2	3.3	3.4	3.4	3.3	3.4	3.3	3.3	3.2	3.2	3.4	3.4	3.4	3.5	3.5	3.4	3.4
EU-12											3.1	3.1	3.2	3.2	3.3	3.2	3.3	3.3	3.2	3.1	3.1	3.3	3.3	3.3	3.4	3.4	3.4	3.4
EU-15											3.2	3.2	3.2	3.3	3.3	3.3	3.4	3.3	3.3	3.2	3.2	3.3	3.4	3.3	3.5	3.4	3.4	3.5
EUR-11											3.0	2.9	2.9	3.0	3.0	2.9	3.0	3.0	3.0	3.0	3.0	3.2	3.2	3.2	3.3	3.3	3.3	3.3
Europe	3.5	3.7	3.7	3.9	3.6	3.5	3.5	3.6	3.5	3.4	3.2	3.1	3.2	3.2	3.3	3.2	3.3	3.3	3.2	3.1	3.1	3.3	3.3	3.3	3.4	3.4	3.4	3.5

<sup>(a)</sup> Partly estimated.

Table/Figure A 9: Excise Duties as % of GDP

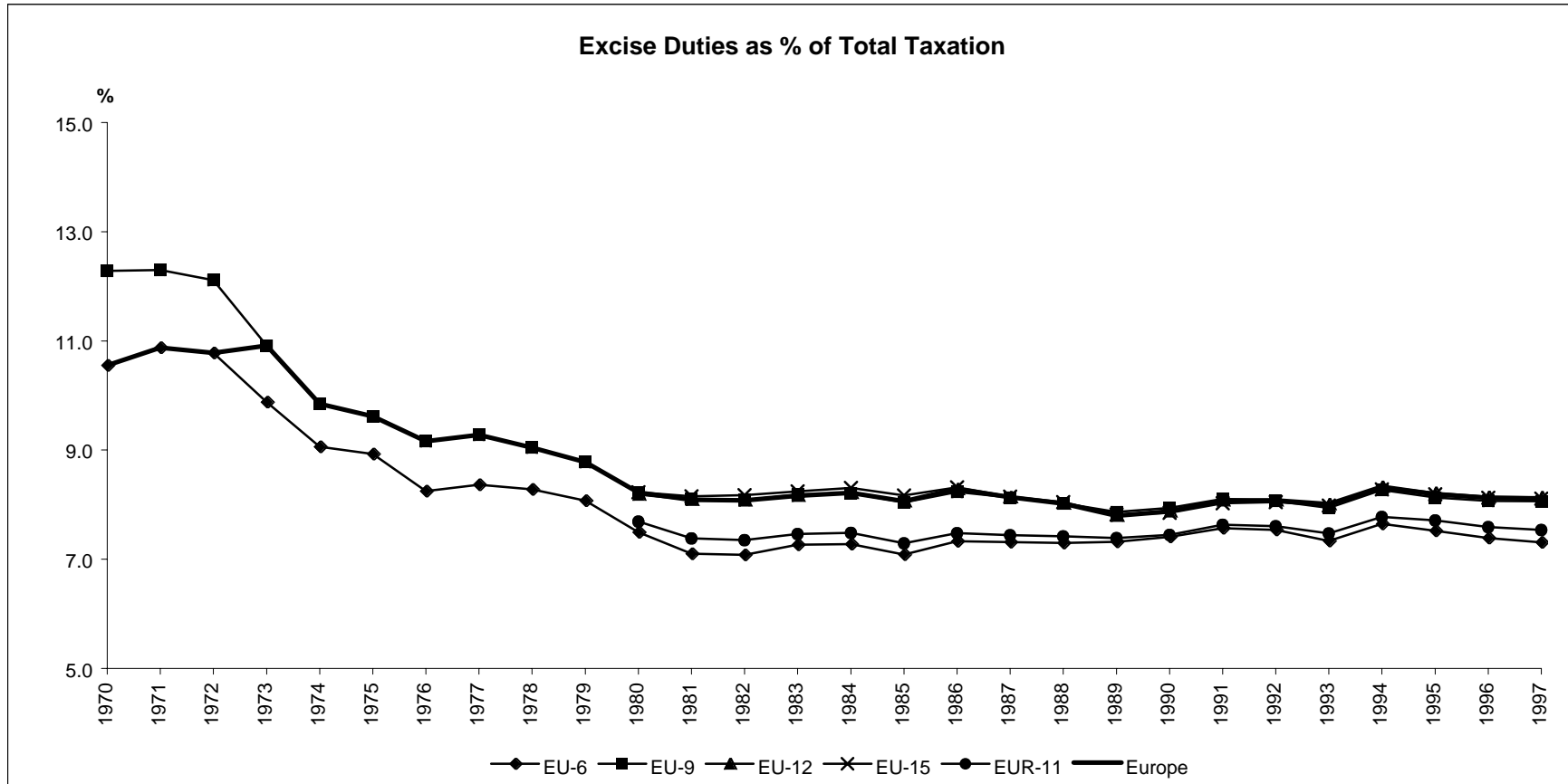


Table/Figure A 10: Excise Duties as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	8.0	9.0	9.1	8.9	7.7	7.9	7.9	7.7	7.0	7.0	6.9	6.5	7.1	7.2	6.5	6.2	6.0	6.3	6.0	6.2	6.3	6.4	6.5	6.4	6.5	6.4	6.4	6.4
DK <sup>(a)</sup>	14.5	14.0	13.5	14.5	11.9	14.1	14.8	15.1	14.1	13.9	12.8	12.4	12.4	12.9	12.8	12.5	14.3	13.4	11.8	10.8	10.7	10.5	10.3	9.7	10.4	11.0	11.1	11.2
D	9.7	9.6	9.9	9.7	9.0	9.0	8.5	8.3	8.2	7.9	7.6	7.6	7.6	7.6	7.5	7.1	7.0	6.9	6.8	7.1	7.1	7.5	7.3	7.1	7.2	7.0	7.0	6.9
EL <sup>(a)</sup>											14.5	17.1	18.4	18.2	17.6	17.5	22.2	15.3	15.0	11.7	12.3	10.2	13.4	12.2	11.1	10.7	10.8	10.3
E <sup>(a)</sup>											6.0	6.1	5.8	5.3	6.0	5.8	5.4	6.1	6.0	5.7	5.9	6.8	6.8	7.5	8.1	8.4	8.3	8.4
F	8.2	8.5	8.5	8.5	7.7	7.1	6.4	6.9	7.3	7.4	6.7	6.2	6.1	6.1	6.3	6.6	6.8	6.8	7.0	6.7	6.4	6.4	6.4	6.6	7.1	7.0	6.8	6.5
IRL	32.4	29.8	28.1	27.5	25.7	27.5	28.1	26.6	25.3	25.5	27.1	27.5	23.9	21.8	20.6	20.5	19.7	18.9	18.2	19.2	18.3	17.5	16.6	15.7	15.9	16.4	15.9	14.9
I <sup>(a)</sup>	18.8	20.3	19.3	14.9	13.5	14.4	12.3	12.6	11.8	10.9	9.5	8.3	8.1	8.6	8.7	8.1	9.3	9.3	9.2	8.9	9.4	9.6	9.5	9.0	9.6	9.7	9.1	9.1
L	7.5	7.3	8.4	8.4	6.6	7.7	7.3	6.7	6.7	7.1	9.4	10.8	12.3	11.8	11.1	10.8	10.6	10.2	10.0	10.1	10.2	11.3	13.2	12.3	13.0	12.3	11.8	12.5
NL	8.1	8.3	8.4	8.0	7.4	7.7	7.9	7.9	7.5	7.3	6.6	6.4	6.5	6.6	6.9	6.5	6.7	6.6	6.4	6.5	6.6	6.3	6.7	7.1	7.5	7.6	7.3	7.5
A											6.6	6.7	6.8	6.7	6.3	6.1	6.0	6.0	5.9	5.8	5.5	5.3	5.9	5.6	5.6	6.1	6.4	6.5
P <sup>(a)</sup>											13.8	13.3	13.1	13.0	13.7	13.8	17.1	15.0	14.0	12.5	12.2	12.9	12.1	12.4	11.7	11.5	10.4	10.1
FIN											14.3	13.6	14.2	14.0	13.2	12.5	12.1	11.2	11.1	10.8	10.2	10.3	10.5	11.1	10.4	10.5	10.3	10.5
S											8.0	8.2	8.7	8.5	9.2	9.6	8.7	8.4	8.3	7.8	7.5	7.4	7.7	8.0	8.2	8.1	8.0	7.5
UK <sup>(a)</sup>	17.6	17.0	17.1	15.0	12.8	11.6	12.3	12.7	11.8	10.9	10.2	10.7	10.9	10.8	11.0	10.8	10.9	10.7	10.2	9.4	9.5	10.0	10.3	10.9	11.1	10.8	11.0	10.8
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	10.6	10.9	10.8	9.9	9.1	8.9	8.3	8.4	8.3	8.1	7.5	7.1	7.1	7.3	7.3	7.1	7.3	7.3	7.3	7.3	7.4	7.6	7.5	7.3	7.6	7.5	7.4	7.3
EU-9	12.3	12.3	12.1	10.9	9.8	9.6	9.2	9.3	9.0	8.8	8.2	8.1	8.1	8.2	8.2	8.0	8.2	8.1	8.0	7.9	7.9	8.1	8.1	7.9	8.3	8.1	8.1	8.1
EU-12											8.2	8.1	8.1	8.2	8.2	8.1	8.3	8.1	8.0	7.8	7.9	8.1	8.1	8.0	8.3	8.2	8.1	8.1
EU-15											8.2	8.2	8.2	8.2	8.3	8.2	8.3	8.1	8.0	7.8	7.9	8.0	8.0	8.0	8.3	8.2	8.1	8.1
EUR-11											7.7	7.4	7.3	7.5	7.5	7.3	7.5	7.4	7.4	7.4	7.4	7.6	7.6	7.5	7.8	7.7	7.6	7.5
Europe	10.6	10.9	10.8	10.9	9.8	9.6	9.2	9.3	9.0	8.8	8.2	8.1	8.1	8.2	8.2	8.1	8.3	8.1	8.0	7.8	7.9	8.1	8.1	8.0	8.3	8.2	8.1	8.1

<sup>(a)</sup> Partly estimated.

Table/Figure A 10: Excise Duties as % of Total Taxation



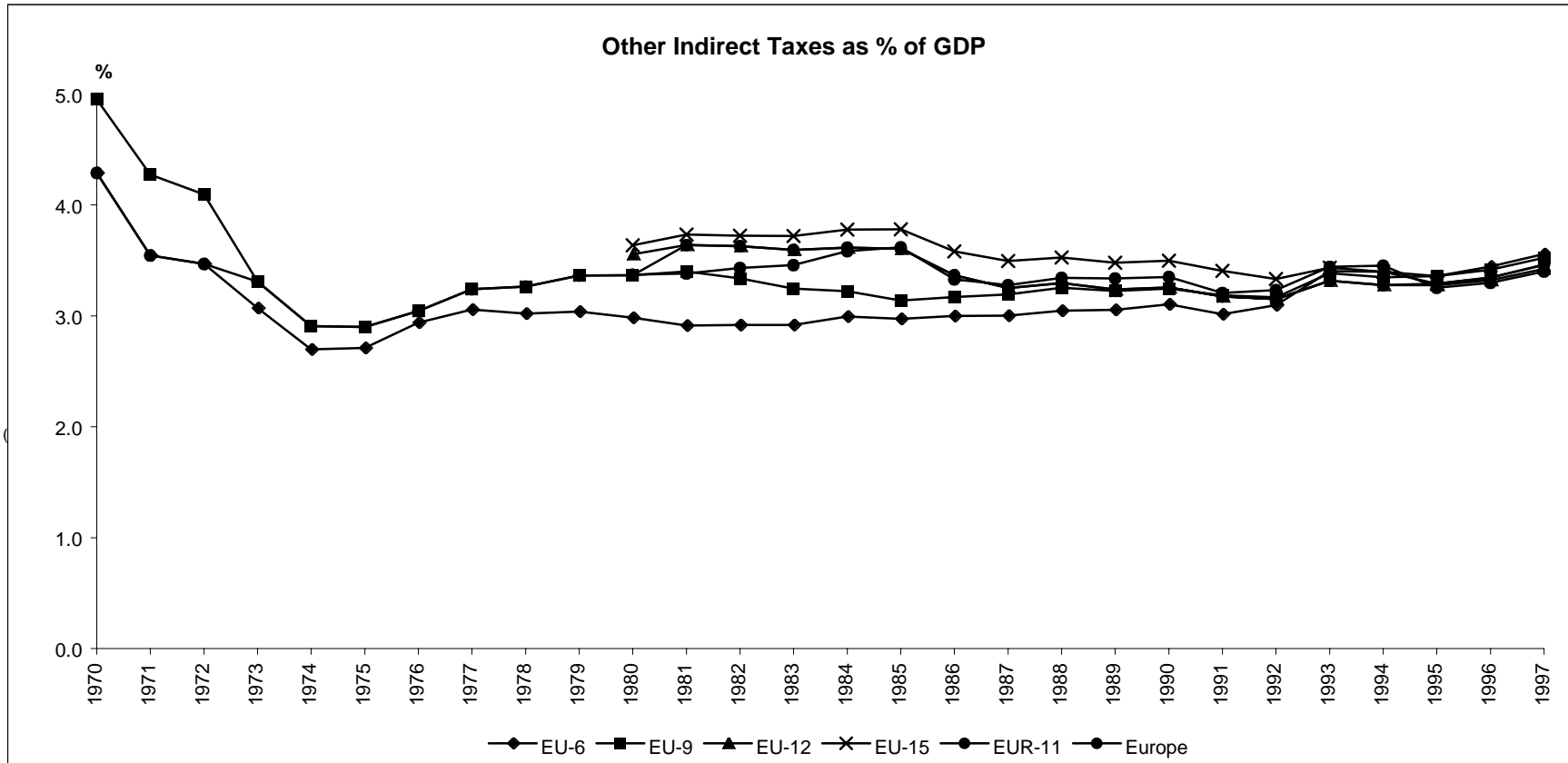
Table/Figure A 11: Other Indirect Taxes as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	10.3	2.2	2.1	2.0	1.9	1.8	1.8	1.8	2.0	2.0	2.0	2.0	2.0	2.1	2.1	2.1	2.2	2.3	2.3	2.4	2.4	2.3	2.4	2.7	2.7	2.5	2.8	2.9
DK <sup>(a)</sup>	3.2	3.4	3.8	3.1	3.0	2.8	2.7	2.9	2.9	2.9	2.7	2.5	2.2	2.1	2.2	2.4	2.5	2.8	3.6	3.6	3.5	3.4	2.5	2.8	2.7	2.5	2.5	2.6
D	3.8	3.6	3.7	3.7	3.6	3.5	3.6	3.8	3.7	3.6	3.4	3.2	3.2	3.1	3.2	3.2	3.3	3.2	3.3	3.4	3.2	3.0	3.1	3.1	3.2	3.1	3.0	3.1
EL <sup>(a)</sup>											4.9	5.4	5.8	7.4	8.5	10.7	10.8	6.0	4.7	4.5	4.8	5.0	4.8	4.3	4.0	4.0	4.1	4.0
E <sup>(a)</sup>											5.1	5.6	6.1	6.8	7.1	7.6	4.4	3.4	3.4	3.0	3.0	2.7	2.6	2.3	2.2	2.1	2.1	2.1
F	3.2	2.9	2.9	3.4	2.9	3.4	3.5	3.6	3.6	3.6	3.9	3.9	4.0	4.1	4.4	4.2	4.2	4.2	4.1	4.1	4.3	4.3	4.3	4.5	4.5	4.5	4.7	4.9
IRL	9.2	9.6	8.3	4.5	4.4	3.6	3.8	3.2	2.3	2.2	2.3	2.1	2.1	2.3	2.4	2.4	2.3	2.5	2.5	2.6	2.5	2.4	2.5	2.3	2.4	2.2	2.2	2.3
I <sup>(a)</sup>	5.6	5.1	4.8	2.1	1.4	0.9	1.6	1.7	1.6	1.7	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.8	1.8	1.9	2.0	2.1	3.1	2.9	2.8	3.0	3.1
L	3.5	2.7	2.8	2.6	2.3	2.5	2.5	2.7	2.6	2.8	2.6	2.8	2.8	2.9	2.8	2.5	2.7	2.7	2.8	3.0	3.1	2.6	2.7	2.9	2.8	2.7	2.6	2.8
NL	2.5	1.9	1.8	1.7	1.5	1.3	1.5	1.9	2.0	2.0	1.9	1.9	1.9	2.0	1.9	1.9	2.1	2.2	2.2	2.2	2.2	2.3	2.4	2.6	2.6	2.6	3.0	3.0
A											5.0	4.9	4.7	4.7	4.8	4.7	4.8	4.9	5.0	5.0	5.0	4.9	5.0	5.0	5.2	4.9	4.3	4.5
P <sup>(a)</sup>											8.7	8.9	9.2	9.7	9.4	9.2	4.0	4.1	4.5	4.2	4.2	3.8	3.8	3.5	3.5	3.2	3.2	3.1
FIN											8.1	8.4	8.2	8.3	9.1	9.3	9.6	10.3	10.6	10.9	10.5	10.4	10.1	9.8	9.6	1.3	1.3	1.4
S											3.0	3.3	3.3	4.1	4.5	4.7	5.2	5.3	4.5	4.2	4.7	5.0	4.4	3.1	2.7	3.3	4.2	4.8
UK <sup>(a)</sup>	7.7	7.1	6.6	4.5	3.9	3.8	3.6	4.3	4.6	5.0	5.1	5.4	5.1	4.7	4.3	3.9	4.1	4.2	4.1	3.9	3.9	4.0	3.6	3.4	3.3	3.6	3.5	3.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	4.3	3.5	3.5	3.1	2.7	2.7	2.9	3.1	3.0	3.0	3.0	2.9	2.9	2.9	3.0	3.0	3.0	3.0	3.0	3.1	3.1	3.0	3.1	3.4	3.4	3.4	3.4	3.6
EU-9	5.0	4.3	4.1	3.3	2.9	2.9	3.0	3.2	3.3	3.4	3.4	3.4	3.3	3.2	3.2	3.1	3.2	3.2	3.3	3.2	3.2	3.2	3.2	3.4	3.3	3.4	3.4	3.5
EU-12											3.6	3.6	3.6	3.6	3.6	3.6	3.4	3.3	3.3	3.2	3.3	3.2	3.2	3.3	3.3	3.3	3.3	3.4
EU-15											3.6	3.7	3.7	3.7	3.8	3.8	3.6	3.5	3.5	3.5	3.5	3.4	3.3	3.4	3.4	3.3	3.3	3.5
EUR-11											3.4	3.4	3.4	3.5	3.6	3.6	3.3	3.3	3.3	3.3	3.3	3.4	3.2	3.2	3.4	3.5	3.3	3.4
Europe	4.3	3.5	3.5	3.3	2.9	2.9	3.0	3.2	3.3	3.4	3.4	3.6	3.6	3.6	3.6	3.6	3.4	3.3	3.3	3.2	3.3	3.2	3.2	3.3	3.3	3.3	3.3	3.5

<sup>(a)</sup> Partly estimated.



Table/Figure A 11: Other Indirect Taxes as % of GDP

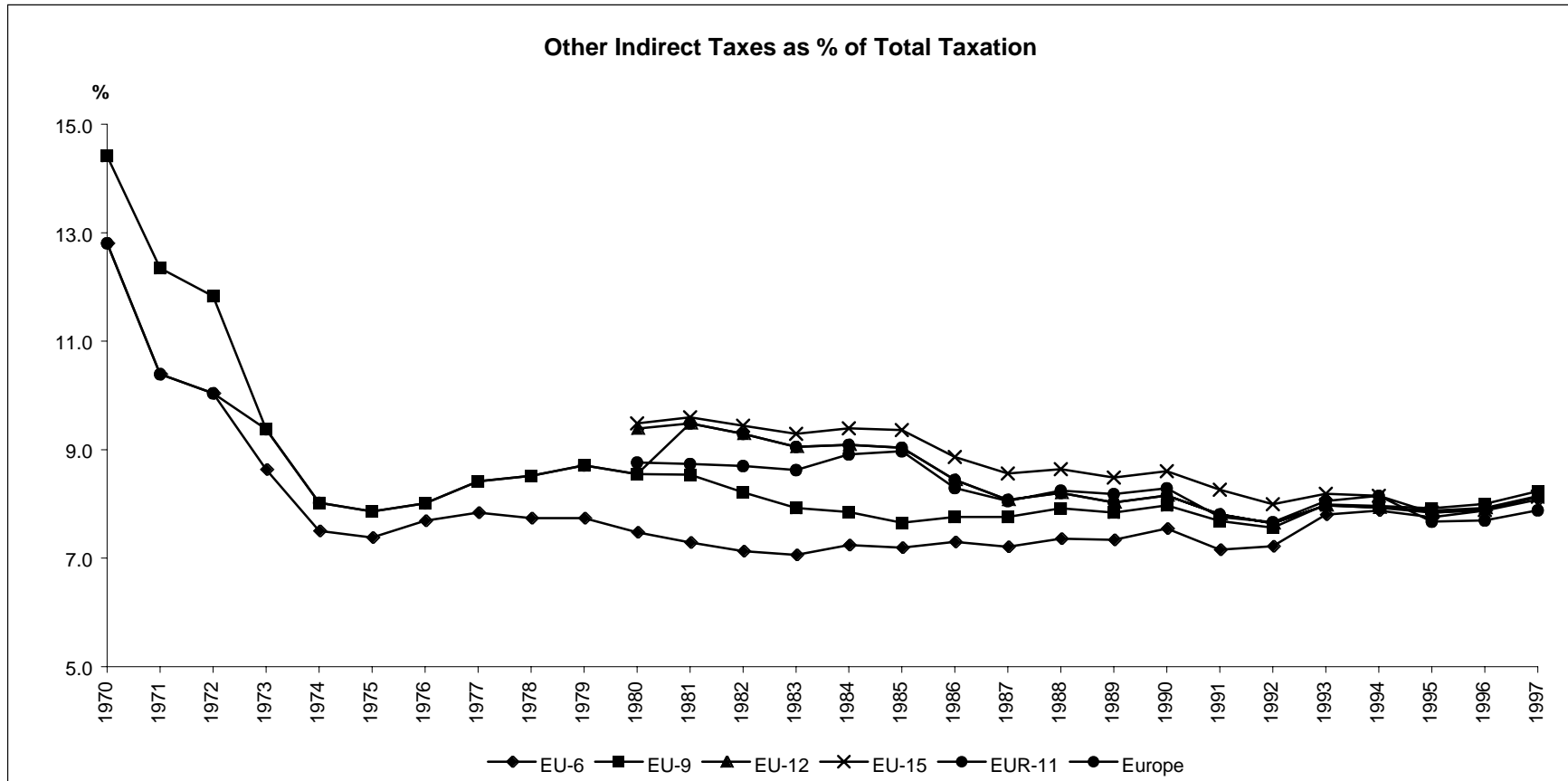


Table/Figure A 12: Other Indirect Taxes as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	28.7	6.1	5.7	5.2	4.7	4.2	4.2	4.2	4.3	4.4	4.6	4.4	4.2	4.4	4.5	4.4	4.6	4.9	5.1	5.5	5.5	5.3	5.5	6.0	5.8	5.5	6.0	6.2
DK <sup>(a)</sup>	8.0	7.8	8.8	7.3	6.7	6.9	6.4	6.8	6.7	6.6	5.9	5.4	5.0	4.5	4.7	4.8	5.0	5.4	7.0	7.1	7.2	6.9	5.0	5.6	5.2	4.8	4.7	5.1
D	10.7	9.9	9.9	9.4	9.0	8.8	8.8	8.9	8.8	8.8	8.2	7.7	7.6	7.6	7.6	7.8	7.9	7.7	8.0	8.1	8.2	7.3	7.4	7.3	7.4	7.3	7.2	7.5
EL <sup>(a)</sup>											43.8	42.7	42.3	42.8	43.3	43.7	38.5	20.6	17.0	15.8	16.4	15.9	15.1	13.7	12.5	12.0	12.1	11.6
E <sup>(a)</sup>											19.9	21.1	23.1	24.0	24.7	25.5	14.7	10.5	10.4	8.8	8.6	7.7	7.1	6.3	6.2	6.2	5.9	6.0
F	9.2	8.5	8.4	9.8	8.1	9.3	8.9	9.2	9.3	9.0	9.2	9.4	9.3	9.4	9.8	9.5	9.6	9.5	9.4	9.3	9.9	9.7	9.8	10.1	10.1	10.0	10.1	10.5
IRL	29.1	29.3	26.3	14.3	13.7	11.2	10.6	9.5	7.1	6.8	6.7	6.0	5.6	6.0	6.1	6.2	6.0	6.7	6.5	7.4	7.1	6.8	6.9	6.5	6.6	6.6	6.4	6.9
I <sup>(a)</sup>	21.8	19.2	18.0	8.1	5.6	3.3	6.0	5.8	5.3	5.8	5.3	5.0	4.7	4.3	4.5	4.5	4.5	4.6	5.0	4.7	5.0	5.0	5.0	7.2	7.1	6.8	7.0	6.9
L	11.4	8.1	8.2	7.3	6.5	5.8	5.8	5.7	5.4	6.1	5.7	5.8	5.7	5.6	5.6	5.4	6.1	6.2	6.6	7.3	7.5	6.5	6.7	6.7	6.5	6.1	6.2	6.5
NL	6.8	4.8	4.5	4.1	3.6	2.9	3.4	4.3	4.5	4.4	4.2	4.1	4.1	4.2	4.2	4.1	4.5	4.6	4.6	4.9	4.9	4.7	5.1	5.4	5.6	5.9	6.6	6.6
A											12.1	11.6	11.5	11.5	11.3	10.9	11.2	11.6	11.9	12.2	12.0	11.8	11.5	11.3	12.2	11.3	9.7	10.0
P <sup>(a)</sup>											34.1	32.7	32.4	32.0	31.4	31.2	12.8	13.5	14.5	13.2	13.1	11.3	10.6	10.2	10.1	9.1	8.7	8.4
FIN											21.9	21.5	21.7	22.0	23.1	22.6	22.8	25.7	24.4	25.0	23.2	22.2	21.5	21.5	20.1	2.7	2.7	2.9
S											6.1	6.6	6.7	8.2	8.9	9.4	10.1	9.6	8.3	7.5	8.5	9.5	8.6	6.3	5.5	6.5	7.8	8.8
UK <sup>(a)</sup>	20.6	20.1	19.6	13.5	10.6	10.2	10.0	12.1	13.5	14.4	13.8	13.9	13.0	12.1	11.0	10.1	10.6	11.1	10.7	10.2	10.2	10.5	10.0	9.7	9.1	9.7	9.5	9.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	12.8	10.4	10.0	8.6	7.5	7.4	7.7	7.8	7.7	7.7	7.5	7.3	7.1	7.1	7.2	7.2	7.3	7.2	7.4	7.3	7.5	7.2	7.2	7.8	7.9	7.8	7.9	8.1
EU-9	14.4	12.3	11.8	9.4	8.0	7.9	8.0	8.4	8.5	8.7	8.5	8.5	8.2	7.9	7.9	7.7	7.8	7.8	7.9	7.8	8.0	7.7	7.6	8.0	8.0	7.9	8.0	8.2
EU-12											9.4	9.5	9.3	9.1	9.1	9.0	8.4	8.1	8.2	8.0	8.2	7.8	7.6	8.0	7.9	7.9	7.9	8.1
EU-15											9.5	9.6	9.4	9.3	9.4	9.4	8.9	8.6	8.6	8.5	8.6	8.3	8.0	8.2	8.2	7.8	7.9	8.1
EUR-11											8.8	8.7	8.7	8.6	8.9	9.0	8.3	8.1	8.2	8.2	8.2	8.3	7.8	7.7	8.1	8.2	7.7	7.9
Europe	12.8	10.4	10.0	9.4	8.0	7.9	8.0	8.4	8.5	8.7	8.5	8.5	8.3	8.2	8.2	8.3	8.1	8.2	8.2	8.0	8.2	7.8	7.6	8.0	7.9	7.8	7.9	8.1

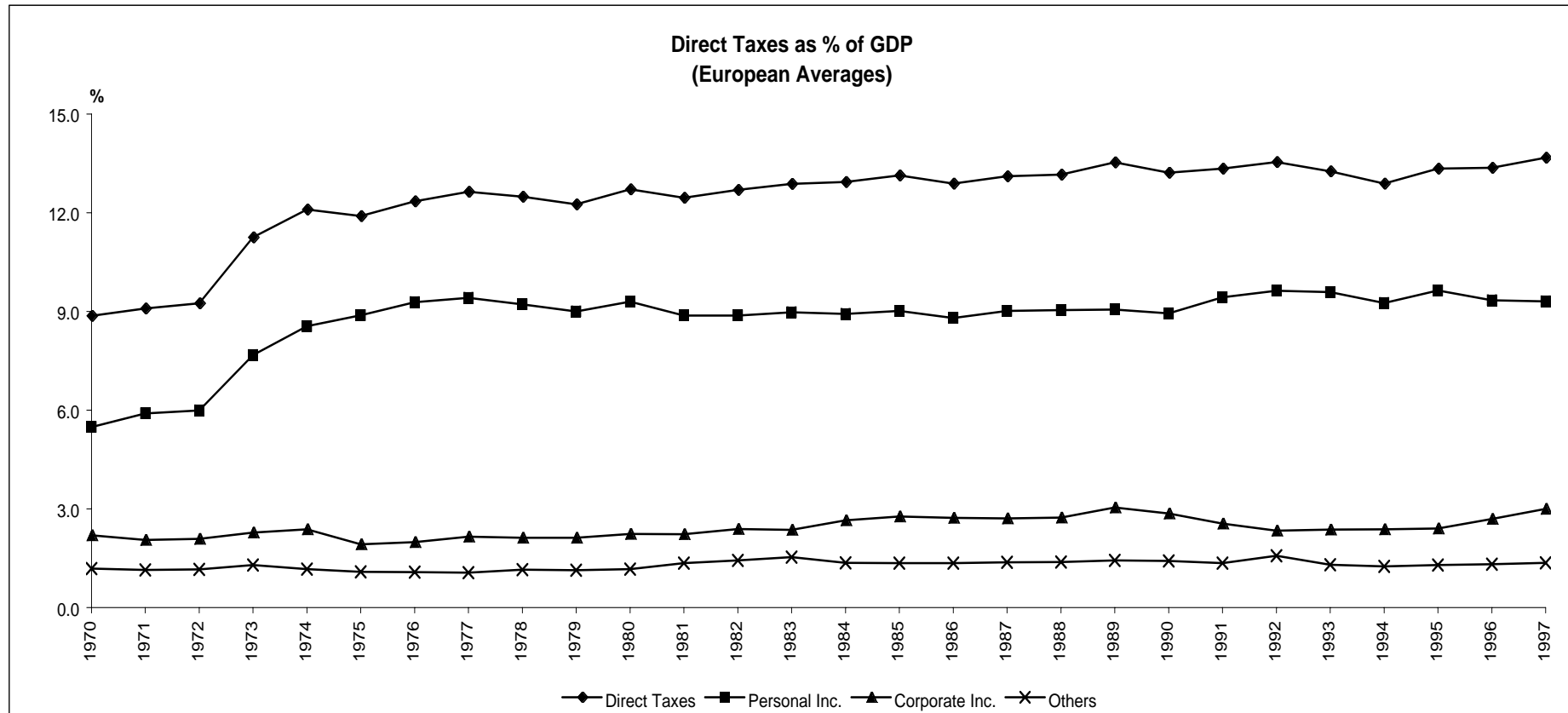
<sup>(a)</sup> Partly estimated.

Table/Figure A 12: Other Indirect Taxes as % of Total Taxation



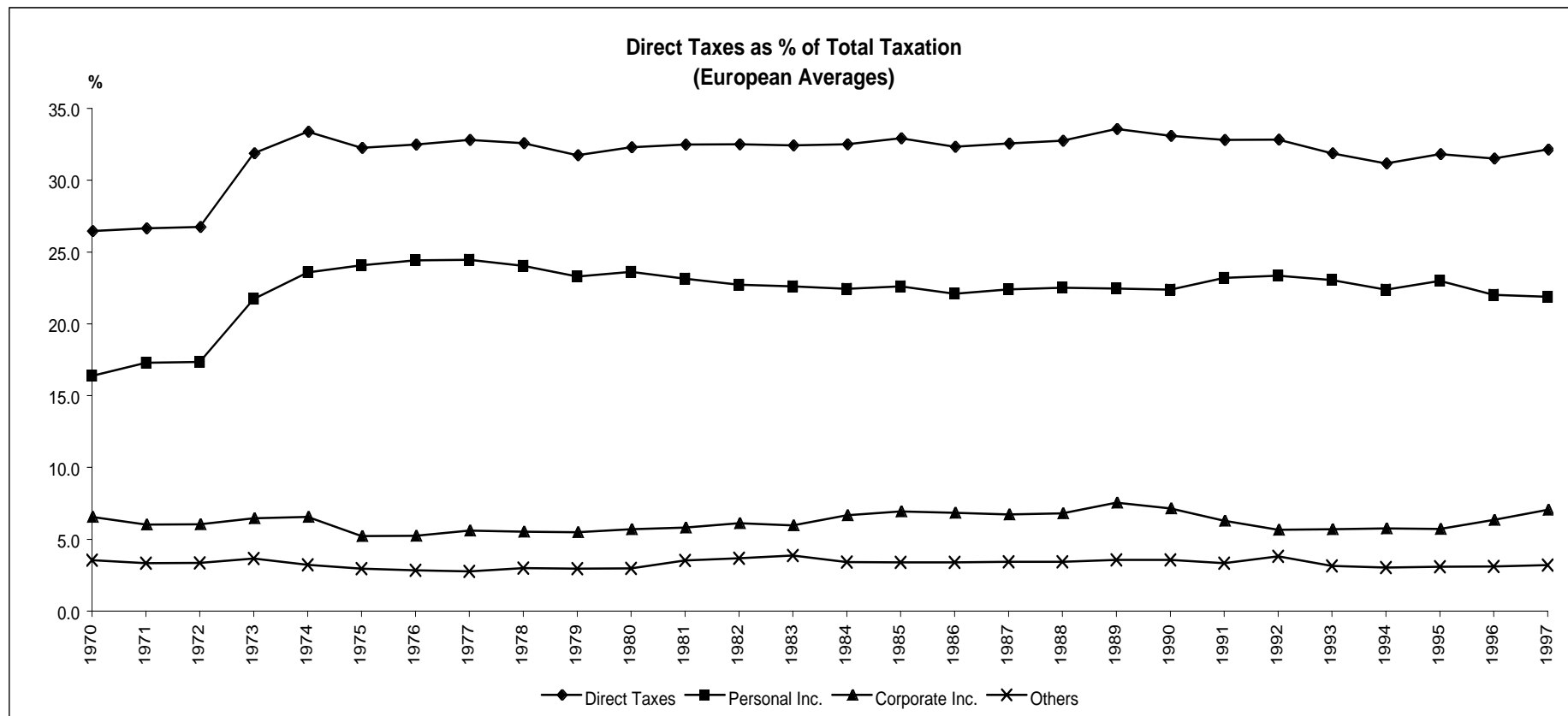
Table/Figure A 13: Direct Taxes as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Direct Taxes	8.9	9.1	9.2	11.3	12.1	11.9	12.3	12.6	12.5	12.3	12.7	12.5	12.7	12.9	12.9	13.1	12.9	13.1	13.2	13.5	13.2	13.3	13.5	13.3	12.9	13.3	13.4	13.7
Personal Inc.	5.5	5.9	6.0	7.7	8.6	8.9	9.3	9.4	9.2	9.0	9.3	8.9	8.9	9.0	8.9	9.0	8.8	9.0	9.0	9.1	8.9	9.4	9.6	9.6	9.3	9.6	9.3	9.3
Corporate Inc.	2.2	2.1	2.1	2.3	2.4	1.9	2.0	2.2	2.1	2.1	2.2	2.2	2.4	2.4	2.7	2.8	2.7	2.7	2.7	3.0	2.9	2.6	2.3	2.4	2.4	2.4	2.7	3.0
Others	1.2	1.1	1.2	1.3	1.2	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.6	1.3	1.3	1.3	1.3	1.4



Table/Figure A 14: Direct Taxes as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Direct Taxes	26.5	26.7	26.8	31.9	33.4	32.2	32.5	32.8	32.6	31.7	32.3	32.5	32.5	32.4	32.5	32.9	32.3	32.6	32.7	33.6	33.1	32.8	32.8	31.9	31.2	31.8	31.5	32.1
Personal Inc.	16.4	17.3	17.3	21.7	23.6	24.1	24.4	24.5	24.0	23.3	23.6	23.1	22.7	22.6	22.4	22.6	22.1	22.4	22.5	22.5	22.4	23.2	23.4	23.0	22.4	23.0	22.0	21.9
Corporate Inc.	6.6	6.0	6.0	6.5	6.6	5.2	5.2	5.6	5.5	5.5	5.7	5.8	6.1	6.0	6.7	6.9	6.9	6.7	6.8	7.5	7.2	6.3	5.7	5.7	5.8	5.7	6.4	7.0
Others	3.5	3.3	3.4	3.7	3.2	2.9	2.8	2.8	3.0	2.9	3.0	3.5	3.7	3.9	3.4	3.4	3.4	3.4	3.4	3.6	3.6	3.3	3.8	3.1	3.0	3.1	3.1	3.2

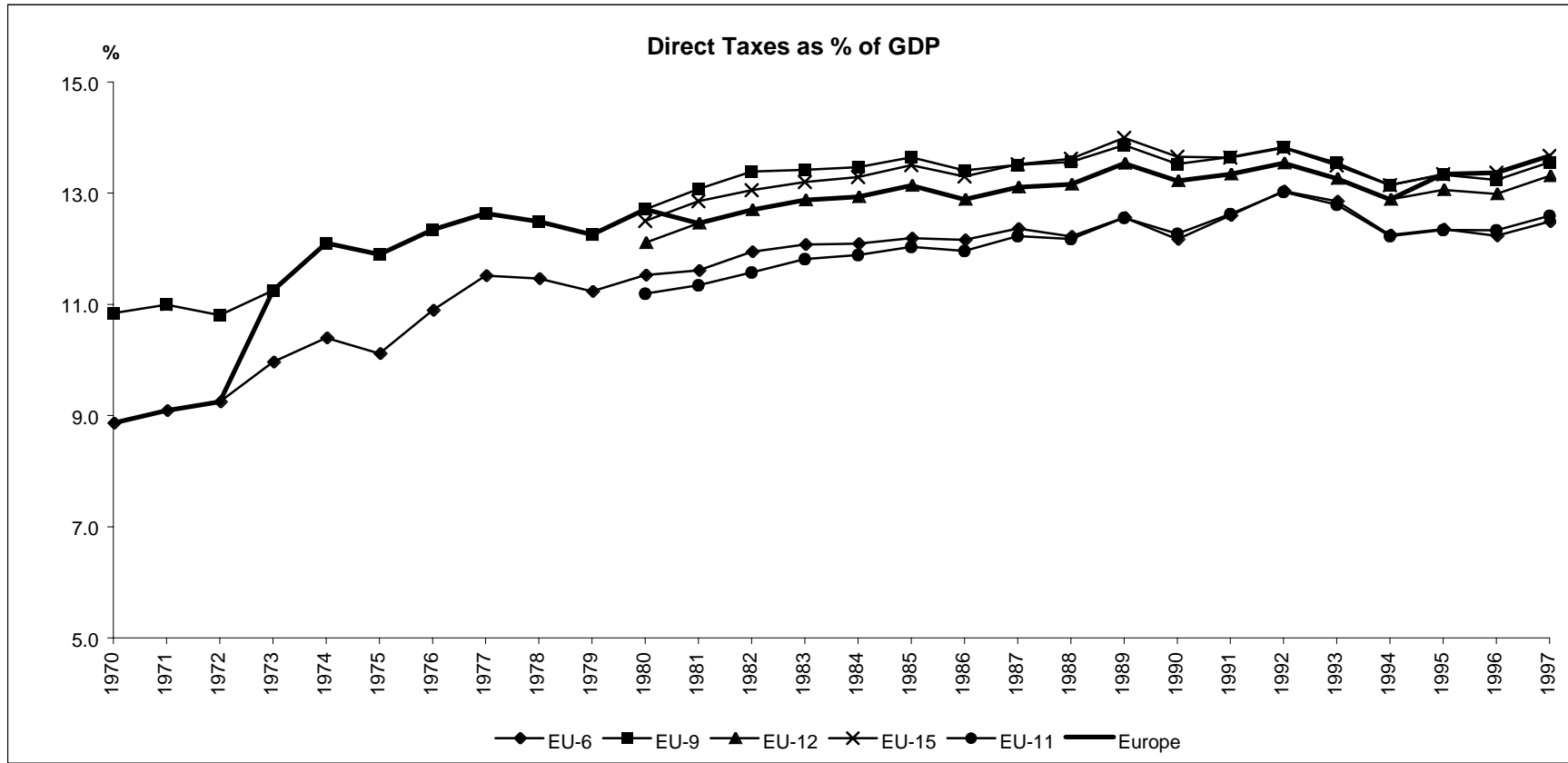


Table/Figure A 15: Direct Taxes as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	11.8	12.4	13.1	14.0	15.0	17.0	16.7	17.9	19.1	19.7	18.6	18.5	20.0	19.3	19.8	19.7	19.3	18.9	18.2	16.8	17.1	16.7	16.6	16.7	18.0	18.4	18.4	18.8
DK <sup>(a)</sup>	21.5	24.4	23.8	24.7	28.2	24.7	25.0	24.4	24.6	24.9	26.1	26.0	25.6	26.8	27.7	28.8	29.6	30.2	31.4	31.1	29.5	29.8	30.2	31.3	32.0	31.6	31.8	31.3
D	10.9	11.4	11.1	12.7	13.1	12.1	12.9	13.8	13.1	12.7	12.8	12.3	12.2	12.1	12.3	12.7	12.4	12.5	12.3	12.8	11.3	11.7	12.0	11.6	11.2	11.5	10.6	10.1
EL <sup>(a)</sup>											2.6	2.9	3.1	3.9	4.5	5.7	6.0	6.0	5.8	5.5	5.4	6.0	5.7	6.4	7.3	8.1	7.9	8.5
E <sup>(a)</sup>											7.1	7.3	6.9	7.8	8.3	8.6	8.1	10.2	10.4	11.9	11.9	11.9	12.3	11.9	11.4	11.4	11.6	11.9
F	7.3	6.8	6.9	7.1	7.6	7.4	8.3	8.3	7.9	8.0	8.6	9.0	9.1	9.2	9.6	9.4	9.6	9.7	9.4	9.4	9.4	10.0	9.7	9.8	10.0	10.2	10.5	11.3
IRL	9.4	10.4	9.8	10.1	10.3	10.3	11.4	11.2	10.9	11.4	12.7	13.1	13.4	14.0	14.8	14.5	14.9	15.2	16.0	13.4	13.9	14.5	14.7	15.4	15.5	13.9	14.4	14.7
I <sup>(a)</sup>	5.3	5.5	6.1	5.7	5.8	6.1	7.1	7.8	9.1	8.7	9.8	11.2	12.5	13.6	13.0	13.2	13.0	13.5	13.6	14.6	14.6	14.8	16.9	17.0	15.2	15.3	15.6	16.5
L	14.1	14.9	14.7	15.9	17.7	19.3	19.2	22.8	24.3	21.7	21.0	20.8	20.7	23.2	21.8	20.7	19.2	18.8	18.0	17.3	17.3	16.1	14.7	16.6	17.5	17.7	17.4	18.4
NL	12.9	13.8	14.3	14.5	14.8	15.5	15.1	15.5	15.6	15.8	15.9	15.3	15.1	13.9	13.1	12.9	13.6	14.4	14.7	14.2	15.8	17.2	16.2	17.1	14.4	13.3	13.7	13.4
A											12.1	12.6	12.1	11.6	12.1	12.8	12.8	12.3	12.2	11.3	11.8	12.4	13.0	13.1	11.5	12.2	13.2	13.6
P <sup>(a)</sup>											5.7	6.6	7.0	8.0	7.8	8.0	6.4	5.8	6.9	8.2	8.3	9.3	10.2	9.3	9.1	9.4	10.1	10.5
FIN											14.8	16.4	16.0	16.2	16.7	17.3	18.3	16.4	17.9	17.8	18.7	18.7	18.0	16.2	17.9	17.9	19.8	19.3
S											21.6	21.1	21.5	21.8	21.4	21.1	21.9	23.9	24.4	25.3	23.5	20.0	20.6	20.9	21.3	21.7	22.4	22.8
UK <sup>(a)</sup>	17.4	16.9	15.6	15.4	18.0	18.5	17.6	16.4	15.7	15.1	16.0	17.1	17.4	17.1	17.1	17.3	16.6	16.2	16.7	17.1	17.3	16.3	15.4	14.4	14.7	15.5	15.3	15.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	8.9	9.1	9.2	10.0	10.4	10.1	10.9	11.5	11.5	11.2	11.5	11.6	11.9	12.1	12.1	12.2	12.2	12.4	12.2	12.6	12.2	12.6	13.0	12.9	12.2	12.4	12.2	12.5
EU-9	10.8	11.0	10.8	11.3	12.1	11.9	12.3	12.6	12.5	12.3	12.7	13.1	13.4	13.4	13.5	13.6	13.4	13.5	13.6	13.9	13.5	13.6	13.8	13.5	13.1	13.3	13.2	13.6
EU-12											12.1	12.5	12.7	12.9	12.9	13.1	12.9	13.1	13.2	13.5	13.2	13.3	13.5	13.3	12.9	13.1	13.0	13.3
EU-15											12.5	12.9	13.1	13.2	13.3	13.5	13.3	13.5	13.6	14.0	13.7	13.6	13.8	13.5	13.1	13.3	13.4	13.7
EU-11											11.2	11.3	11.6	11.8	11.9	12.0	12.0	12.2	12.2	12.6	12.3	12.6	13.0	12.8	12.2	12.3	12.3	12.6
Europe	8.9	9.1	9.2	11.3	12.1	11.9	12.3	12.6	12.5	12.3	12.7	12.5	12.7	12.9	12.9	13.1	12.9	13.1	13.2	13.5	13.2	13.3	13.5	13.3	12.9	13.3	13.4	13.7

<sup>(a)</sup> Partly estimated.

Table/Figure A 15: Direct Taxes as % of GDP



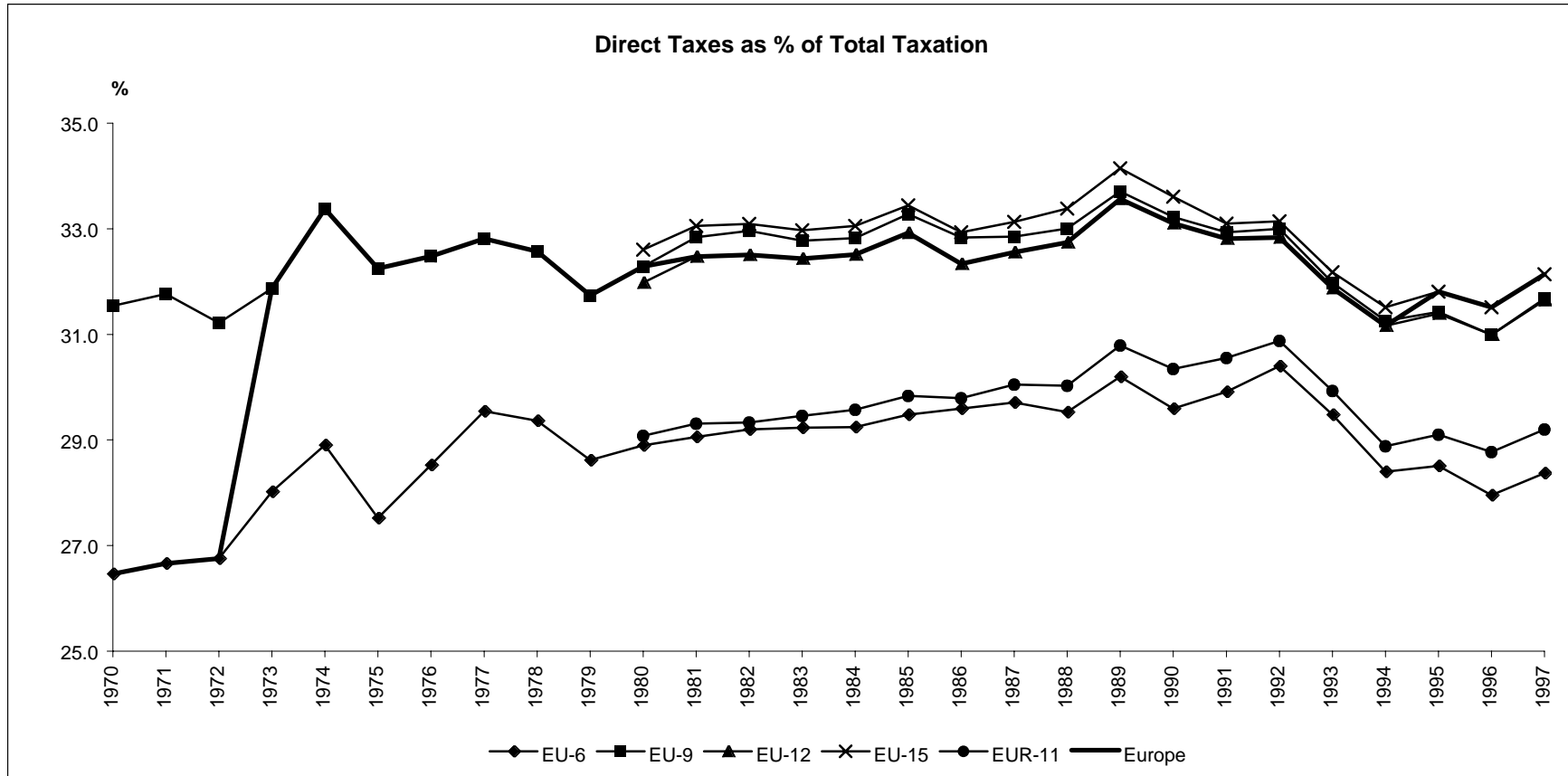
Table/Figure A 16: Direct Taxes as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	32.6	33.6	35.1	36.5	38.2	40.3	39.2	40.5	42.3	42.9	42.1	41.6	43.2	41.7	42.1	41.8	41.3	40.3	39.9	38.4	38.5	37.6	37.3	37.0	38.8	39.9	39.8	40.3
DK <sup>(a)</sup>	54.2	56.0	55.3	58.5	62.9	60.3	59.7	57.7	56.7	55.8	57.2	57.1	57.4	57.7	58.0	58.7	58.2	58.5	60.3	61.2	60.5	61.2	61.5	61.9	61.7	61.7	61.5	60.7
D	30.6	31.2	30.0	32.3	33.0	30.4	31.5	32.9	31.7	30.9	30.8	29.8	29.5	29.5	29.7	30.5	30.3	30.3	30.1	30.9	28.6	28.4	28.6	27.4	26.1	26.8	25.1	24.2
EL <sup>(a)</sup>											23.4	22.8	22.6	22.9	23.2	23.4	21.5	20.6	21.0	19.2	18.4	18.8	17.7	20.2	22.6	24.1	23.2	24.6
E <sup>(a)</sup>											27.8	27.5	25.9	27.5	28.7	28.8	27.0	31.4	31.9	34.7	34.5	34.2	33.7	33.2	32.3	33.3	33.2	33.4
F	20.9	19.6	19.8	20.3	21.3	20.1	21.4	21.4	20.5	20.0	20.7	21.4	21.2	21.2	21.5	21.1	21.9	21.8	21.3	21.4	21.4	22.7	22.2	22.1	22.7	22.8	22.9	24.4
IRL	29.8	31.8	31.1	31.9	32.2	32.2	32.1	33.0	34.0	36.0	36.7	36.5	35.8	35.9	37.2	37.3	38.7	39.7	41.1	37.2	39.1	40.5	40.9	43.0	42.7	41.2	42.6	43.3
I <sup>(a)</sup>	20.6	20.9	23.1	22.4	22.6	23.6	25.9	27.3	30.9	30.1	32.0	35.2	36.5	37.7	37.2	37.9	36.9	37.3	37.1	38.1	37.6	37.1	40.1	39.1	37.4	37.5	36.4	37.5
L	45.6	44.3	42.9	45.7	49.4	45.0	44.5	47.7	49.9	47.5	45.3	43.4	42.1	44.7	43.4	45.0	43.4	42.8	42.3	41.9	41.5	39.5	36.2	38.7	40.5	40.9	40.5	42.0
NL	34.6	35.3	35.6	35.1	35.4	35.8	35.1	34.5	34.5	34.4	34.7	33.7	32.6	29.4	28.7	28.4	29.7	29.9	30.3	31.2	34.9	36.1	34.1	35.2	31.0	29.5	30.4	29.2
A											29.5	30.2	29.5	28.8	28.8	29.9	30.1	29.0	28.8	27.4	28.6	29.7	30.1	29.8	27.0	28.3	29.8	30.3
P <sup>(a)</sup>											22.4	24.5	24.5	26.5	26.2	27.2	20.6	19.2	22.1	25.8	25.8	27.5	28.5	26.8	25.9	26.3	27.5	28.1
FIN											40.2	42.1	42.3	43.0	42.6	42.4	43.4	40.7	41.4	40.9	41.2	39.8	38.4	35.5	37.5	38.5	41.0	41.0
S											43.9	42.1	43.8	43.2	42.6	42.2	42.2	43.8	44.6	45.0	42.2	37.9	40.1	41.5	42.7	43.3	41.4	42.0
UK <sup>(a)</sup>	46.7	47.6	46.3	46.5	49.4	49.7	48.5	46.4	46.0	43.4	43.6	44.1	44.5	43.9	44.0	44.8	43.2	43.0	43.3	44.7	45.7	43.2	42.2	40.6	41.1	41.9	41.8	41.8
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	26.5	26.7	26.8	28.0	28.9	27.5	28.5	29.5	29.4	28.6	28.9	29.1	29.2	29.2	29.2	29.5	29.6	29.7	29.5	30.2	29.6	29.9	30.4	29.5	28.4	28.5	28.0	28.4
EU-9	31.5	31.8	31.2	31.9	33.4	32.2	32.5	32.8	32.6	31.7	32.3	32.8	33.0	32.8	32.8	33.3	32.8	32.8	33.0	33.7	33.2	32.9	33.0	32.0	31.3	31.4	31.0	31.7
EU-12											32.0	32.5	32.5	32.4	32.5	32.9	32.3	32.6	32.7	33.6	33.1	32.8	32.8	31.9	31.2	31.4	31.0	31.6
EU-15											32.6	33.1	33.1	33.0	33.1	33.4	32.9	33.1	33.4	34.1	33.6	33.1	33.1	33.2	31.5	31.8	31.5	32.1
EUR-11											29.1	29.3	29.3	29.5	29.6	29.8	29.8	30.0	30.0	30.8	30.3	30.6	30.9	29.9	28.9	29.1	28.8	29.2
Europe	26.5	26.7	26.8	31.9	33.4	32.2	32.5	32.8	32.6	31.7	32.3	32.5	32.5	32.4	32.5	32.9	32.3	32.6	32.7	33.6	33.1	32.8	32.8	31.9	31.2	31.8	31.5	32.1

<sup>(a)</sup> Partly estimated.



Table/Figure A 16: Direct Taxes as % of Total Taxation

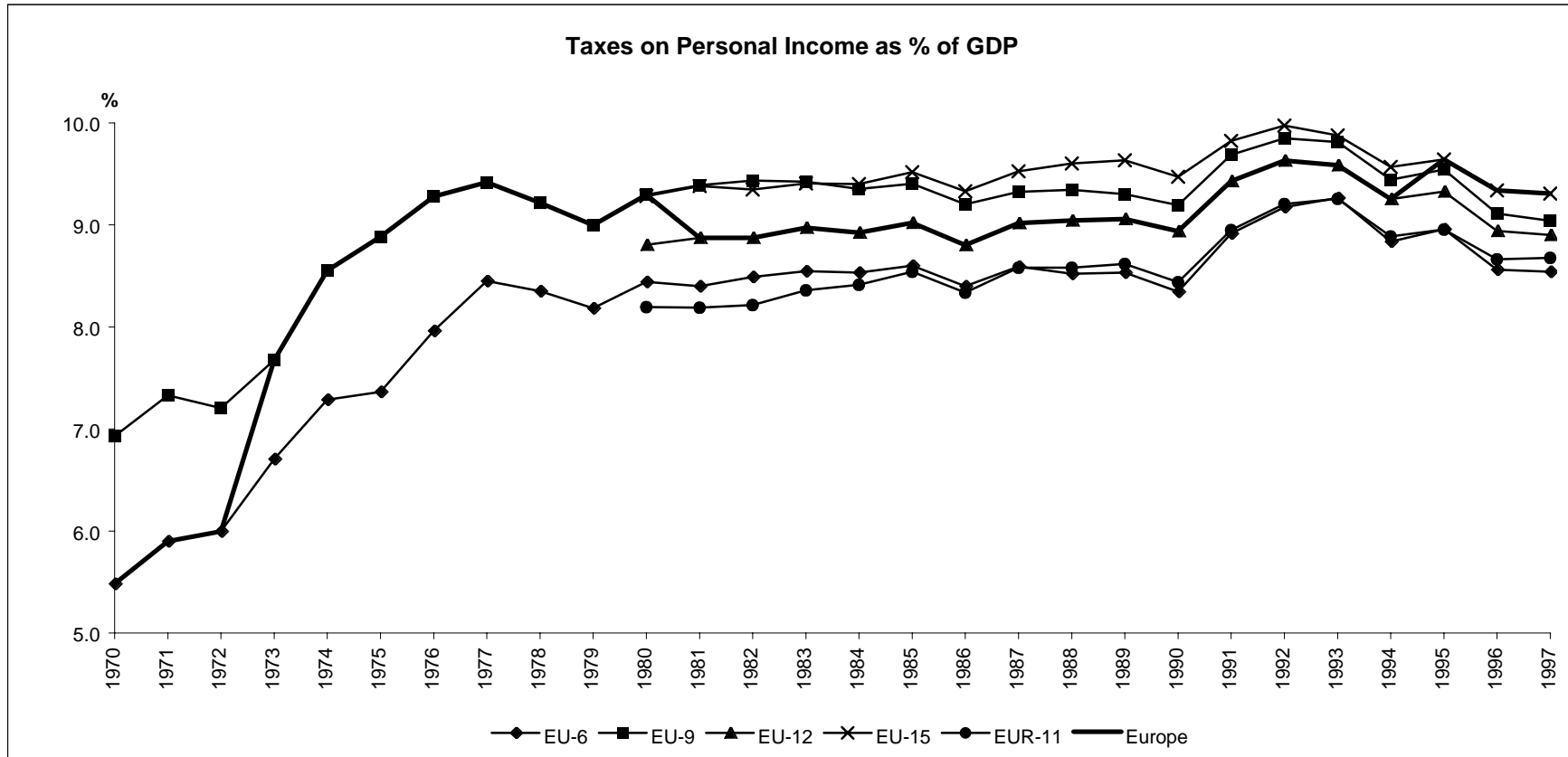


Table/Figure A 17: Taxes on Personal Income as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	8.7	9.2	9.9	10.4	11.5	13.3	13.3	14.5	15.7	16.1	15.7	15.8	16.9	16.2	16.7	16.5	15.9	15.6	14.8	13.4	14.0	13.6	13.7	13.5	14.4	14.5	14.3	14.4	
DK <sup>(a)</sup>	19.6	22.6	22.0	22.6	25.9	22.5	22.4	22.0	22.2	22.5	23.5	23.8	23.7	24.7	23.8	24.7	24.5	25.5	26.8	26.6	26.0	26.3	26.5	26.8	24.9	24.1	23.2	22.4	
D	8.2	9.1	8.9	10.3	10.8	10.1	10.6	11.0	10.4	10.0	10.4	10.0	9.9	9.7	9.6	9.9	9.6	10.0	9.8	10.0	8.9	9.5	9.8	9.3	9.0	9.3	8.3	7.8	
EL <sup>(a)</sup>											2.0	2.2	2.4	3.0	3.5	4.3	4.4	4.2	4.3	3.8	3.6	4.1	3.6	4.0	4.6	5.1	5.0	5.4	
E <sup>(a)</sup>											4.8	4.7	4.2	4.9	5.3	5.8	5.3	6.9	7.1	7.8	7.6	8.1	8.8	8.5	8.3	8.1	8.1	8.3	
F	4.4	4.2	4.3	4.4	4.0	4.6	5.2	5.3	5.3	5.3	5.5	5.7	5.8	6.3	6.5	6.2	6.2	6.1	5.8	5.7	5.8	6.7	6.8	7.1	7.3	7.3	7.7	8.1	
IRL	7.0	8.0	7.6	8.0	8.5	8.8	9.9	9.2	9.0	9.3	10.9	11.0	11.0	11.6	12.5	12.3	12.4	13.0	13.5	11.2	11.1	11.4	11.3	11.5	11.4	10.2	10.4	10.4	
I <sup>(a)</sup>	0.1	0.1	0.1	0.1	2.0	3.0	3.8	4.7	4.9	5.0	6.1	6.9	7.3	7.7	7.6	8.2	7.7	8.0	8.5	8.5	8.6	8.7	9.2	10.1	9.2	9.3	9.3	9.6	
L	7.1	8.6	8.9	8.8	8.9	11.4	10.7	12.6	12.6	12.1	12.3	12.5	12.4	13.3	13.0	11.4	11.1	10.3	9.6	8.9	9.3	8.7	8.5	8.6	8.9	8.8	9.1	8.6	
NL	9.7	10.4	11.0	11.0	11.3	11.5	11.4	11.4	11.7	11.9	11.6	10.9	10.6	9.8	9.1	8.4	8.9	9.1	9.6	9.4	10.8	12.2	11.5	12.0	9.2	8.2	7.6	6.8	
A											8.6	9.1	8.8	8.5	8.7	9.1	9.3	8.9	8.8	7.5	8.0	8.4	8.7	8.9	8.2	8.5	8.9	9.5	
P <sup>(a)</sup>											1.4	1.6	1.7	1.9	2.0	1.9	1.8	1.7	2.6	4.7	5.0	5.7	6.8	6.6	6.3	6.2	6.6	6.9	
FIN											13.5	14.7	14.3	14.4	15.0	16.0	16.6	15.1	16.4	16.1	15.7	15.9	15.3	15.5	16.7	15.2	16.2	15.1	
S											19.8	19.4	19.7	19.5	19.0	18.9	19.5	20.6	21.2	21.9	20.9	18.4	18.6	18.4	18.4	18.4	19.0	19.5	
UK <sup>(a)</sup>	11.1	11.1	10.3	10.0	12.0	14.0	13.7	12.2	11.4	10.7	11.0	11.4	11.3	10.9	10.7	10.5	10.4	10.1	10.3	10.2	10.6	11.0	10.8	10.0	10.1	10.2	9.6	9.3	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	5.5	5.9	6.0	6.7	7.3	7.4	8.0	8.5	8.4	8.2	8.4	8.4	8.5	8.5	8.5	8.6	8.4	8.6	8.5	8.5	8.3	8.9	9.2	9.3	8.8	9.0	8.6	8.5	
EU-9	6.9	7.3	7.2	7.7	8.6	8.9	9.3	9.4	9.2	9.0	9.3	9.4	9.4	9.4	9.4	9.4	9.2	9.3	9.3	9.3	9.2	9.7	9.9	9.8	9.4	9.5	9.1	9.0	
EU-12											8.8	8.9	8.9	9.0	8.9	9.0	8.8	9.0	9.0	9.1	8.9	9.4	9.6	9.6	9.3	9.3	8.9	8.9	
EU-15											9.3	9.4	9.3	9.4	9.4	9.5	9.3	9.5	9.6	9.6	9.5	9.8	10.0	9.9	9.6	9.6	9.3	9.3	
EUR-11											8.2	8.2	8.2	8.4	8.4	8.5	8.3	8.6	8.6	8.6	8.6	8.4	9.0	9.2	9.3	8.9	9.0	8.7	8.7
Europe	5.5	5.9	6.0	7.7	8.6	8.9	9.3	9.4	9.2	9.0	9.3	8.9	8.9	9.0	8.9	9.0	8.8	9.0	9.0	9.1	8.9	9.4	9.6	9.6	9.3	9.6	9.3	9.3	

<sup>(a)</sup> Partly estimated.

Table/Figure A 17: Taxes on Personal Income as % of GDP

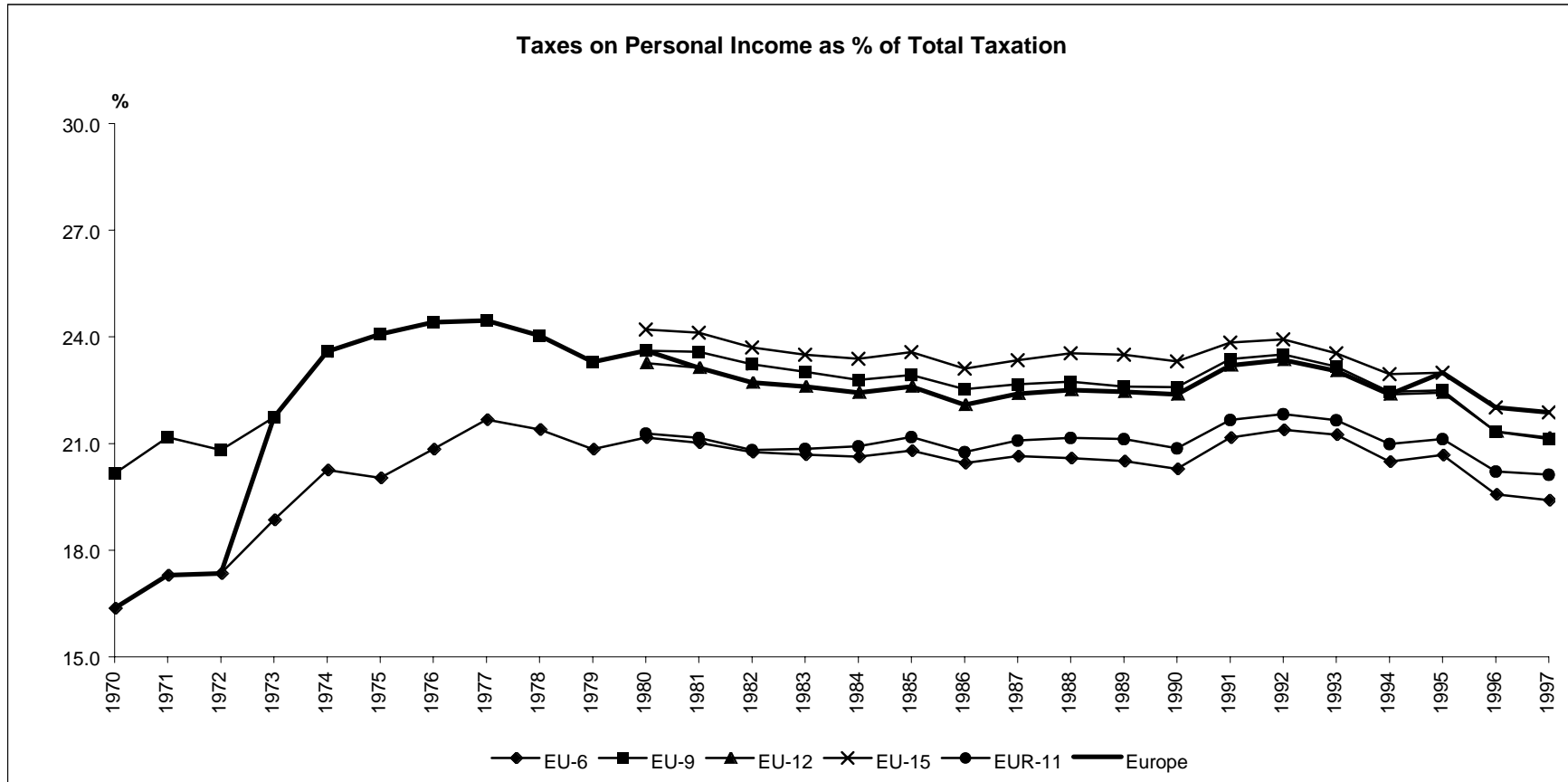


Table/Figure A 18: Taxes on Personal Income as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	24.1	24.9	26.5	27.2	29.2	31.6	31.2	32.9	34.9	35.1	35.5	35.4	36.4	35.1	35.4	34.9	34.0	33.2	32.5	30.6	31.5	30.7	30.9	29.9	31.2	31.4	30.9	30.8
DK <sup>(a)</sup>	49.4	51.8	51.1	53.3	57.7	55.0	53.6	52.0	51.0	50.5	51.6	52.4	53.1	53.2	50.0	50.4	48.1	49.4	51.4	52.4	53.2	53.9	54.1	53.1	48.1	46.9	44.8	43.4
D	23.0	24.8	24.1	26.2	27.2	25.3	25.7	26.2	25.2	24.3	25.0	24.2	23.8	23.5	23.3	23.8	23.5	24.3	23.9	24.2	22.6	23.1	23.5	22.0	21.0	21.8	19.6	18.8
EL <sup>(a)</sup>											17.8	17.4	17.2	17.4	17.7	17.8	15.5	14.3	15.3	13.4	12.1	12.8	11.2	12.7	14.2	15.2	14.6	15.5
E <sup>(a)</sup>											18.9	17.5	15.7	17.3	18.4	19.5	17.7	21.5	21.9	22.7	22.2	23.4	24.0	23.8	23.6	23.8	23.4	23.5
F	12.6	12.1	12.2	12.4	11.2	12.5	13.5	13.6	13.6	13.2	13.2	13.5	13.7	14.4	14.6	14.0	14.0	13.8	13.2	13.2	13.3	15.2	15.6	16.2	16.4	16.3	16.7	17.5
IRL	22.1	24.5	24.1	25.3	26.3	27.4	27.9	27.2	28.1	29.4	31.4	30.8	29.3	29.7	31.4	31.6	32.4	33.9	34.6	31.2	31.3	31.8	31.4	32.1	31.3	30.2	30.6	30.5
I <sup>(a)</sup>	0.4	0.4	0.4	0.4	7.8	11.5	13.7	16.5	16.6	17.4	19.8	21.9	21.3	21.5	21.6	23.6	21.9	22.1	23.1	22.3	22.2	21.9	21.8	23.2	22.6	22.7	21.6	21.8
L	23.1	25.7	26.0	25.4	24.9	26.7	24.9	26.5	25.9	26.6	26.5	26.2	25.3	25.7	25.9	24.7	25.0	23.5	22.5	21.7	22.1	21.3	20.8	20.1	20.5	20.3	21.2	19.7
NL	26.0	26.5	27.4	26.8	27.1	26.4	26.4	25.4	25.8	25.9	25.3	23.9	22.9	20.7	20.0	18.5	19.4	18.9	19.7	20.6	23.9	25.6	24.2	24.8	19.9	18.2	17.0	14.9
A											21.0	21.7	21.5	21.0	20.8	21.1	21.7	21.0	20.8	18.1	19.4	20.2	20.1	20.1	19.1	19.8	20.1	21.2
P <sup>(a)</sup>											5.4	5.9	5.9	6.3	6.7	6.4	5.8	5.7	8.3	14.8	15.3	17.0	18.9	18.9	17.9	17.3	18.1	18.6
FIN											36.7	37.8	37.9	38.4	38.4	39.0	39.4	37.4	37.8	37.1	34.7	33.9	32.6	34.1	35.0	32.7	33.6	32.1
S											40.4	38.8	40.0	38.7	37.9	37.9	37.7	37.8	38.8	38.9	37.4	34.9	36.2	36.6	36.9	36.7	35.0	35.9
UK <sup>(a)</sup>	29.7	31.3	30.4	30.2	32.9	37.7	37.7	34.5	33.4	30.7	30.1	29.4	28.9	28.1	27.4	27.0	27.1	26.8	26.7	26.7	28.0	29.1	29.6	28.3	28.2	27.8	26.2	25.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	16.4	17.3	17.3	18.9	20.3	20.0	20.8	21.7	21.4	20.8	21.2	21.0	20.8	20.7	20.6	20.8	20.4	20.6	20.6	20.5	20.3	21.2	21.4	21.3	20.5	20.7	19.6	19.4
EU-9	20.2	21.2	20.8	21.7	23.6	24.1	24.4	24.5	24.0	23.3	23.6	23.6	23.2	23.0	22.8	22.9	22.5	22.7	22.7	22.6	22.6	23.4	23.5	23.2	22.5	22.5	21.3	21.1
EU-12											23.3	23.1	22.7	22.6	22.4	22.6	22.1	22.4	22.5	22.5	22.4	23.2	23.4	23.0	22.4	22.4	21.3	21.2
EU-15											24.2	24.1	23.7	23.5	23.4	23.6	23.1	23.3	23.5	23.5	23.3	23.8	23.9	23.5	22.9	23.0	22.0	21.9
EUR-11											21.3	21.2	20.8	20.8	20.9	21.2	20.8	21.1	21.2	21.1	20.9	21.7	21.8	21.7	21.0	21.1	20.2	20.1
Europe	16.4	17.3	17.3	21.7	23.6	24.1	24.4	24.5	24.0	23.3	23.6	23.1	22.7	22.6	22.4	22.6	22.1	22.4	22.5	22.5	22.4	23.2	23.4	23.0	22.4	23.0	22.0	21.9

<sup>(a)</sup> Partly estimated.

Table/Figure A 18: Taxes on Personal Income as % of Total Taxation

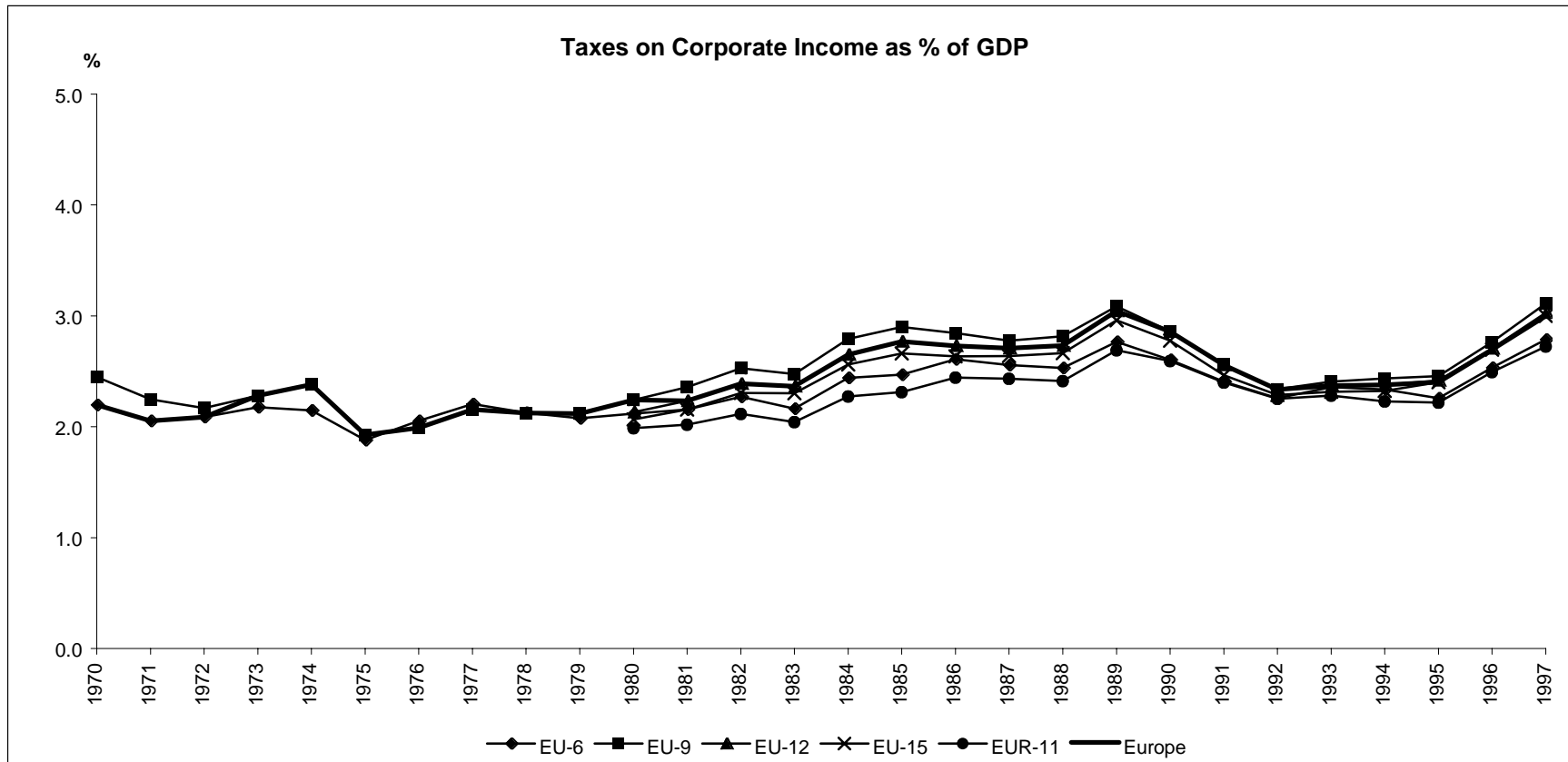


Table/Figure A 19: Taxes on Corporate Income as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	2.4	2.6	2.7	3.0	3.0	3.0	2.8	2.7	2.7	2.8	2.2	2.0	2.4	2.3	2.4	2.6	2.7	2.6	2.7	2.8	2.4	2.4	2.1	2.4	2.7	3.0	3.1	3.5
DK <sup>(a)</sup>	1.1	1.0	1.0	1.4	1.5	1.3	1.6	1.3	1.4	1.4	1.5	1.3	1.2	1.4	3.0	3.1	4.0	3.6	3.5	3.5	2.6	2.6	2.7	3.4	3.3	3.2	3.4	3.7
D	1.7	1.4	1.3	1.5	1.5	1.3	1.5	1.9	1.9	2.0	1.8	1.7	1.7	1.8	2.0	2.3	2.2	1.9	1.9	2.2	1.8	1.6	1.5	1.7	1.6	1.6	1.7	1.9
EL <sup>(a)</sup>											0.5	0.5	0.6	0.7	0.8	1.0	1.3	1.5	1.2	1.3	1.7	1.5	1.7	1.9	2.1	2.4	2.3	2.5
E <sup>(a)</sup>											1.2	1.1	1.2	1.3	1.3	1.6	1.7	2.2	2.1	3.0	3.1	2.7	2.4	2.1	1.8	2.0	2.1	2.1
F	2.2	1.9	2.0	2.0	2.8	1.9	2.2	2.1	1.8	1.9	2.1	2.1	2.2	1.9	2.0	2.0	2.3	2.3	2.4	2.5	2.4	2.0	1.7	1.6	1.8	1.9	1.9	2.2
IRL	1.3	1.2	1.0	0.9	0.9	0.7	0.7	1.4	1.6	1.7	1.5	1.8	2.1	2.0	1.8	1.7	1.8	1.7	2.0	1.7	2.2	2.6	2.9	3.4	3.6	3.2	3.6	3.7
I <sup>(a)</sup>	3.0	3.1	3.4	3.2	2.1	2.1	2.3	2.4	2.6	2.1	2.4	2.7	3.0	2.8	3.5	3.1	3.4	3.4	3.2	3.7	3.7	3.6	3.8	4.1	4.0	3.6	4.2	4.3
L	5.9	5.2	4.8	6.0	7.7	6.7	7.5	9.0	10.5	8.4	7.6	7.1	7.1	8.6	7.5	8.2	7.2	7.3	7.1	7.1	6.6	6.2	5.2	6.9	7.3	7.6	6.9	8.3
NL	2.5	2.7	2.6	2.8	2.8	3.3	3.0	3.0	2.7	2.6	3.0	3.1	3.1	2.8	2.6	3.1	3.2	3.7	3.5	3.2	3.4	3.4	3.1	3.3	3.3	3.3	4.1	4.6
A											1.4	1.4	1.2	1.1	1.2	1.3	1.3	1.2	1.3	1.4	1.3	1.4	1.6	1.5	1.0	1.2	1.8	1.8
P <sup>(a)</sup>											0.9	1.1	1.1	1.3	1.3	1.2	1.2	1.4	1.6	2.3	2.5	2.8	2.8	2.1	2.2	2.5	2.7	2.8
FIN											1.2	1.5	1.5	1.6	1.4	1.3	1.5	1.1	1.3	1.4	2.0	2.1	1.7	0.6	0.9	2.6	3.0	3.7
S											1.2	1.0	1.3	1.8	1.8	1.6	1.7	2.6	2.6	2.7	2.0	1.0	1.5	2.0	2.4	2.9	3.1	2.8
UK <sup>(a)</sup>	3.7	3.2	2.7	3.0	3.7	2.3	1.8	2.1	2.3	2.4	2.9	3.3	3.7	3.9	4.2	4.6	3.8	3.7	3.9	4.4	4.1	3.3	2.7	2.5	2.7	3.3	3.8	4.3
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	2.2	2.1	2.1	2.2	2.1	1.9	2.1	2.2	2.1	2.1	2.1	2.2	2.3	2.2	2.4	2.5	2.6	2.6	2.5	2.8	2.6	2.4	2.3	2.4	2.3	2.3	2.5	2.8
EU-9	2.4	2.2	2.2	2.3	2.4	1.9	2.0	2.2	2.1	2.1	2.2	2.4	2.5	2.5	2.8	2.9	2.8	2.8	2.8	3.1	2.9	2.6	2.3	2.4	2.4	2.5	2.8	3.1
EU-12											2.1	2.2	2.4	2.4	2.7	2.8	2.7	2.7	2.7	3.0	2.9	2.6	2.3	2.4	2.4	2.4	2.7	3.0
EU-15											2.1	2.2	2.3	2.3	2.6	2.7	2.6	2.6	2.7	3.0	2.8	2.5	2.3	2.3	2.3	2.4	2.7	3.0
EUR-11											2.0	2.0	2.1	2.0	2.3	2.3	2.4	2.4	2.4	2.7	2.6	2.4	2.3	2.3	2.2	2.2	2.5	2.7
Europe	2.2	2.1	2.1	2.3	2.4	1.9	2.0	2.2	2.1	2.1	2.2	2.2	2.4	2.4	2.7	2.8	2.7	2.7	2.7	3.0	2.9	2.6	2.3	2.4	2.4	2.4	2.7	3.0

<sup>(a)</sup> Partly estimated.

Table/Figure A 19: Taxes on Corporate Income as % of GDP



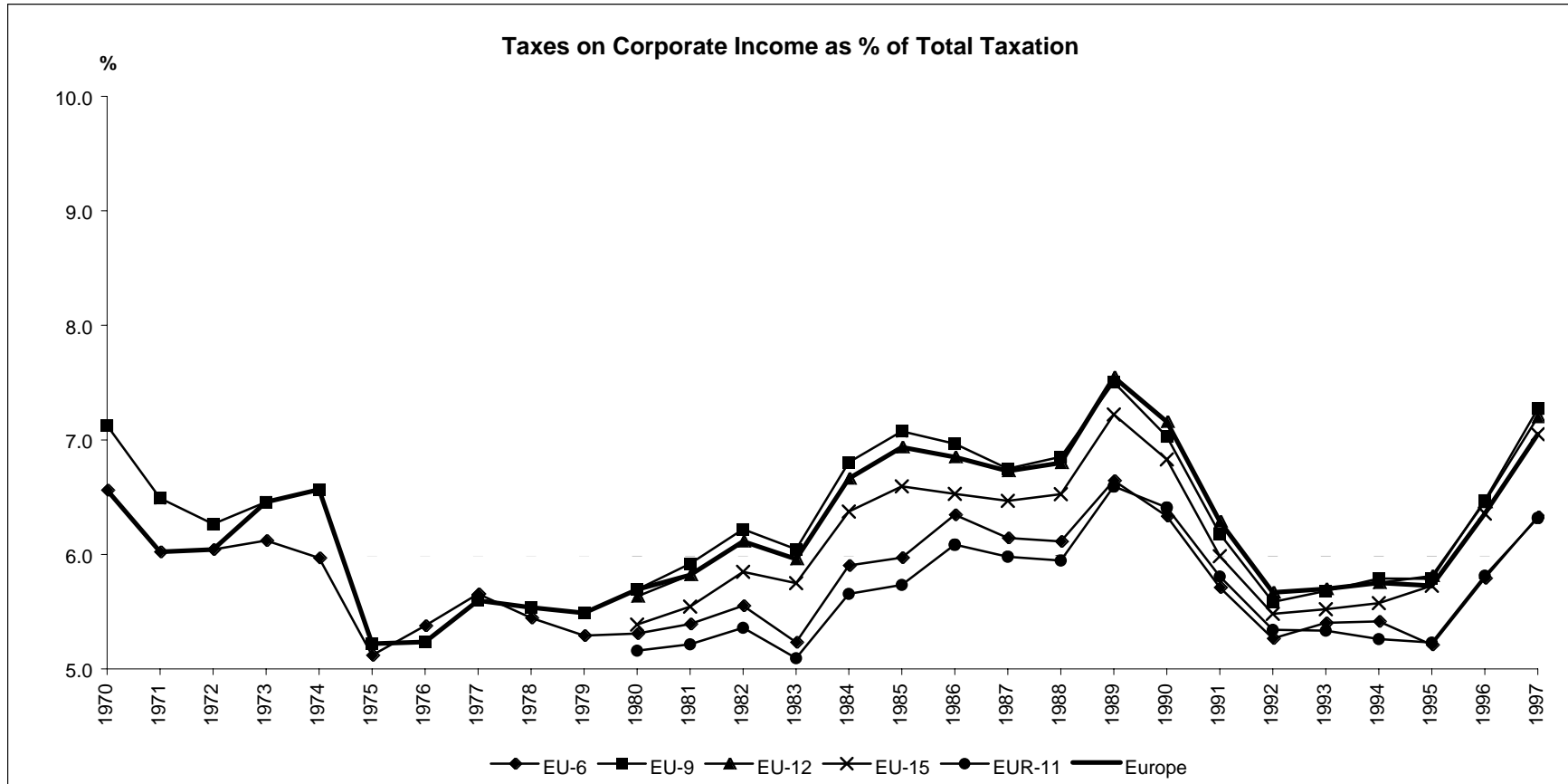
Table/Figure A 20: Taxes on Corporate Income as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	6.8	7.1	7.2	8.0	7.6	7.2	6.5	6.1	5.9	6.2	4.9	4.5	5.1	4.9	5.1	5.4	5.8	5.6	6.0	6.3	5.4	5.3	4.7	5.2	5.8	6.6	6.8	7.4
DK <sup>(a)</sup>	2.7	2.4	2.3	3.2	3.3	3.2	3.9	3.2	3.2	3.1	3.3	2.8	2.6	2.9	6.4	6.3	7.9	6.9	6.8	6.9	5.4	5.4	5.5	6.8	6.3	6.2	6.6	7.1
D	4.7	3.7	3.5	3.9	3.7	3.2	3.7	4.6	4.6	4.8	4.3	4.1	4.2	4.4	5.0	5.4	5.3	4.5	4.8	5.3	4.5	4.0	3.7	4.1	3.8	3.7	4.1	4.5
EL <sup>(a)</sup>											4.2	4.2	4.1	4.2	4.2	4.2	4.7	5.0	4.3	4.6	5.7	4.6	5.2	5.9	6.6	7.1	6.8	7.2
E <sup>(a)</sup>											4.8	4.3	4.5	4.7	4.6	5.2	5.6	6.9	6.6	8.6	8.9	7.6	6.4	5.8	5.0	5.7	6.0	6.0
F	6.2	5.6	5.7	5.8	7.8	5.0	5.7	5.5	4.6	4.6	4.9	5.0	5.0	4.3	4.4	4.5	5.2	5.3	5.4	5.8	5.5	4.6	3.8	3.7	4.0	4.2	4.1	4.8
IRL	4.1	3.5	3.1	2.7	2.7	2.3	1.9	4.1	5.0	5.3	4.4	5.0	5.5	5.1	4.6	4.5	4.7	4.4	5.2	4.7	6.2	7.1	8.0	9.4	10.0	9.5	10.5	11.0
I <sup>(a)</sup>	11.4	11.7	12.7	12.4	8.1	8.2	8.2	8.3	8.7	7.2	7.8	8.5	8.7	7.8	10.0	8.9	9.6	9.6	8.7	9.5	9.6	9.1	9.1	9.5	9.9	8.9	9.7	9.8
L	19.2	15.4	13.9	17.2	21.4	15.7	17.4	19.0	21.6	18.5	16.4	14.9	14.5	16.7	15.0	17.7	16.2	16.6	16.7	17.2	15.9	15.1	12.7	16.1	16.9	17.5	16.0	18.9
NL	6.6	6.9	6.6	6.7	6.6	7.6	6.9	6.6	6.1	5.6	6.5	6.8	6.8	5.9	5.6	6.8	7.1	7.6	7.2	7.1	7.5	7.2	6.5	6.8	7.2	7.2	9.2	10.0
A											3.3	3.3	2.9	2.8	3.0	3.1	3.1	2.9	3.1	3.4	3.2	3.3	3.8	3.3	2.3	2.9	4.0	3.9
P <sup>(a)</sup>											3.7	4.0	4.0	4.3	4.5	4.0	3.7	4.6	5.0	7.1	7.7	8.3	7.7	6.1	6.2	7.0	7.4	7.5
FIN											3.2	3.9	4.0	4.2	3.7	3.3	3.5	2.7	3.1	3.3	4.5	4.4	3.7	1.3	1.9	5.7	6.2	7.8
S											2.4	2.1	2.7	3.5	3.5	3.1	3.3	4.8	4.7	4.9	3.6	1.8	3.0	4.1	4.9	5.8	5.6	5.2
UK <sup>(a)</sup>	9.8	9.0	8.0	9.0	10.3	6.2	4.9	5.8	6.6	7.0	7.8	8.4	9.4	9.9	10.8	11.9	9.9	9.9	10.2	11.6	10.7	8.6	7.3	7.0	7.7	9.0	10.3	11.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	6.6	6.0	6.0	6.1	6.0	5.1	5.4	5.7	5.4	5.3	5.3	5.4	5.6	5.2	5.9	6.0	6.3	6.1	6.1	6.6	6.3	5.7	5.3	5.4	5.4	5.2	5.8	6.3
EU-9	7.1	6.5	6.3	6.5	6.6	5.2	5.2	5.6	5.5	5.5	5.7	5.9	6.2	6.0	6.8	7.1	7.0	6.7	6.9	7.5	7.0	6.2	5.6	5.7	5.8	5.8	6.5	7.3
EU-12											5.6	5.8	6.1	6.0	6.7	6.9	6.9	6.7	6.8	7.5	7.2	6.3	5.7	5.7	5.8	5.8	6.5	7.2
EU-15											5.4	5.5	5.8	5.7	6.4	6.6	6.5	6.5	6.5	7.2	6.8	6.0	5.5	5.5	5.6	5.7	6.4	7.0
EUR-11											5.2	5.2	5.4	5.1	5.7	5.7	6.1	6.0	5.9	6.6	6.4	5.8	5.3	5.3	5.3	5.2	5.8	6.3
Europe	6.6	6.0	6.0	6.5	6.6	5.2	5.2	5.6	5.5	5.5	5.7	5.8	6.1	6.0	6.7	6.9	6.9	6.7	6.8	7.5	7.2	6.3	5.7	5.7	5.8	5.7	6.4	7.0

<sup>(a)</sup> Partly estimated.



Table/Figure A 20: Taxes on Corporate Income as % of Total Taxation

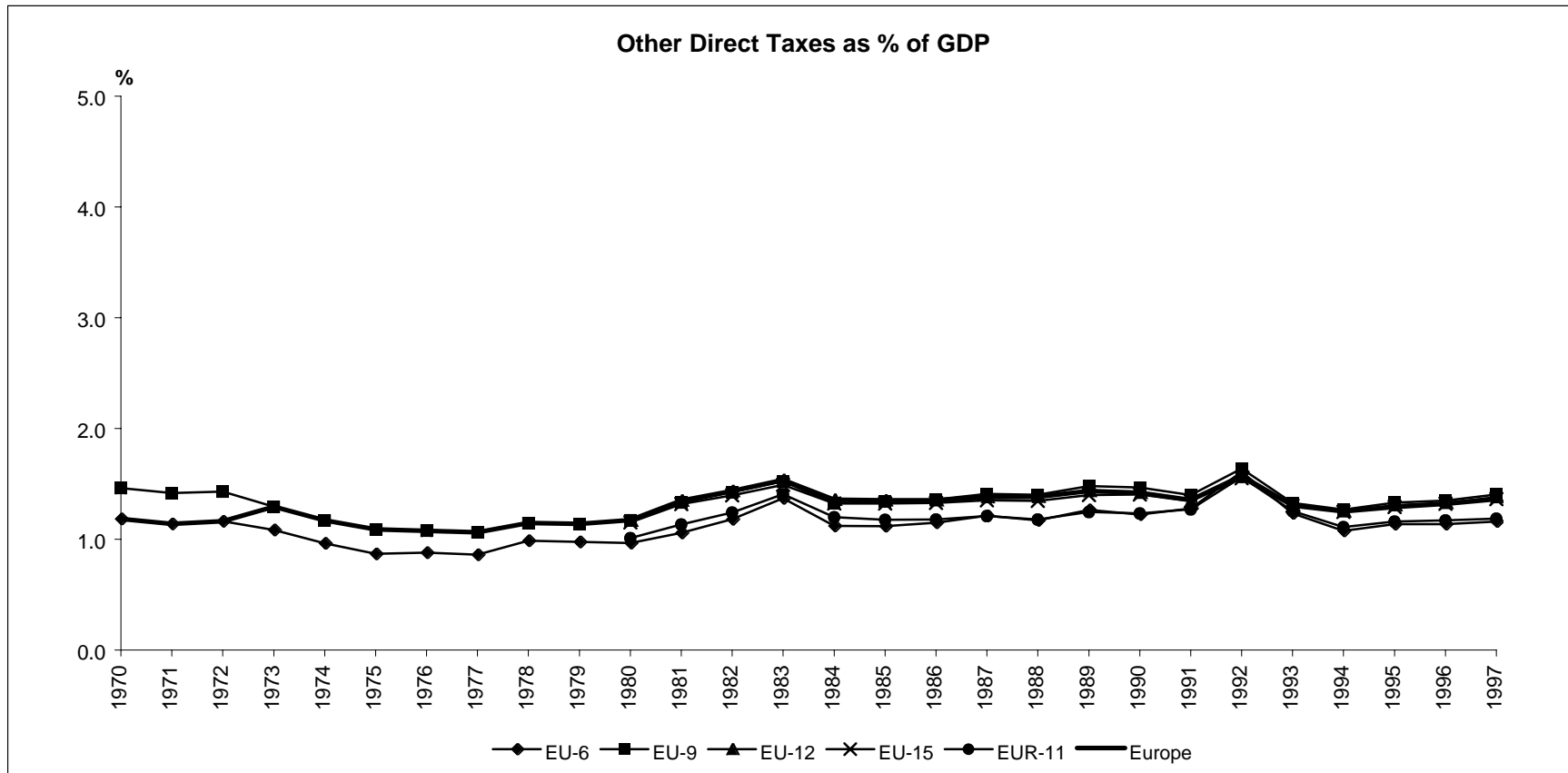


Table/Figure A 21: Other Direct Taxes as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.9	0.9	0.9	1.0	0.9	
DK <sup>(a)</sup>	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.1	1.0	1.0	1.0	0.9	0.7	0.7	0.8	0.9	1.1	1.1	1.1	1.0	0.9	0.9	1.0	1.0	3.8	4.3	4.8	5.3	
D	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.5	0.6	0.6	0.4	
EL <sup>(a)</sup>											0.1	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.3	0.2	0.4	0.4	0.5	0.6	0.6	0.6	0.6	
E <sup>(a)</sup>											1.1	1.5	1.5	1.6	1.7	1.2	1.1	1.0	1.1	1.1	1.2	1.1	1.2	1.3	1.3	1.3	1.3	1.4	
F	0.7	0.6	0.7	0.7	0.8	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.3	1.2	1.0	1.0	1.0	1.0	1.0	
IRL	1.2	1.2	1.3	1.2	1.0	0.9	0.8	0.6	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	
I <sup>(a)</sup>	2.3	2.4	2.7	2.5	1.7	1.0	1.1	0.7	1.6	1.6	1.3	1.5	2.2	3.0	2.0	1.9	1.9	2.0	1.9	2.4	2.2	2.4	3.9	2.8	2.0	2.4	2.2	2.6	
L	1.0	1.1	1.0	1.0	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.0	1.2	1.3	1.3	1.5	1.2	1.1	1.1	1.3	1.3	1.4	1.5	
NL	0.8	0.7	0.7	0.7	0.7	0.8	0.8	1.1	1.2	1.3	1.3	1.4	1.4	1.3	1.4	1.4	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.9	1.8	1.9	2.0	
A											2.1	2.2	2.1	2.0	2.1	2.4	2.3	2.2	2.1	2.4	2.5	2.6	2.7	2.8	2.4	2.4	2.6	2.3	
P <sup>(a)</sup>											3.4	4.0	4.2	4.8	4.5	4.9	3.4	2.7	2.8	1.2	0.9	0.8	0.7	0.6	0.7	0.7	0.7	0.8	
FIN <sup>(b)</sup>																													
S											0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.4	0.4	0.4	0.4	0.5	
UK <sup>(a)</sup>	2.7	2.6	2.6	2.4	2.3	2.2	2.1	2.1	2.0	2.0	2.1	2.4	2.5	2.3	2.2	2.3	2.4	2.4	2.5	2.5	2.7	2.1	1.9	1.9	1.9	1.9	1.9	2.0	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	1.2	1.1	1.2	1.1	1.0	0.9	0.9	0.9	1.0	1.0	1.0	1.1	1.2	1.4	1.1	1.1	1.1	1.2	1.2	1.3	1.2	1.3	1.6	1.2	1.1	1.1	1.1	1.2	
EU-9	1.5	1.4	1.4	1.3	1.2	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.4	1.6	1.3	1.3	1.3	1.3	1.4	
EU-12											1.2	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.6	1.3	1.3	1.3	1.3	1.4	
EU-15											1.2	1.3	1.4	1.5	1.3	1.3	1.3	1.4	1.3	1.4	1.4	1.3	1.6	1.3	1.2	1.3	1.3	1.4	
EUR-11											1.0	1.1	1.2	1.4	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.6	1.3	1.1	1.2	1.2	1.2
Europe	1.2	1.1	1.2	1.3	1.2	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.6	1.3	1.3	1.3	1.3	1.4	

<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Not available.

Table/Figure A 21: Other Direct Taxes as % of GDP

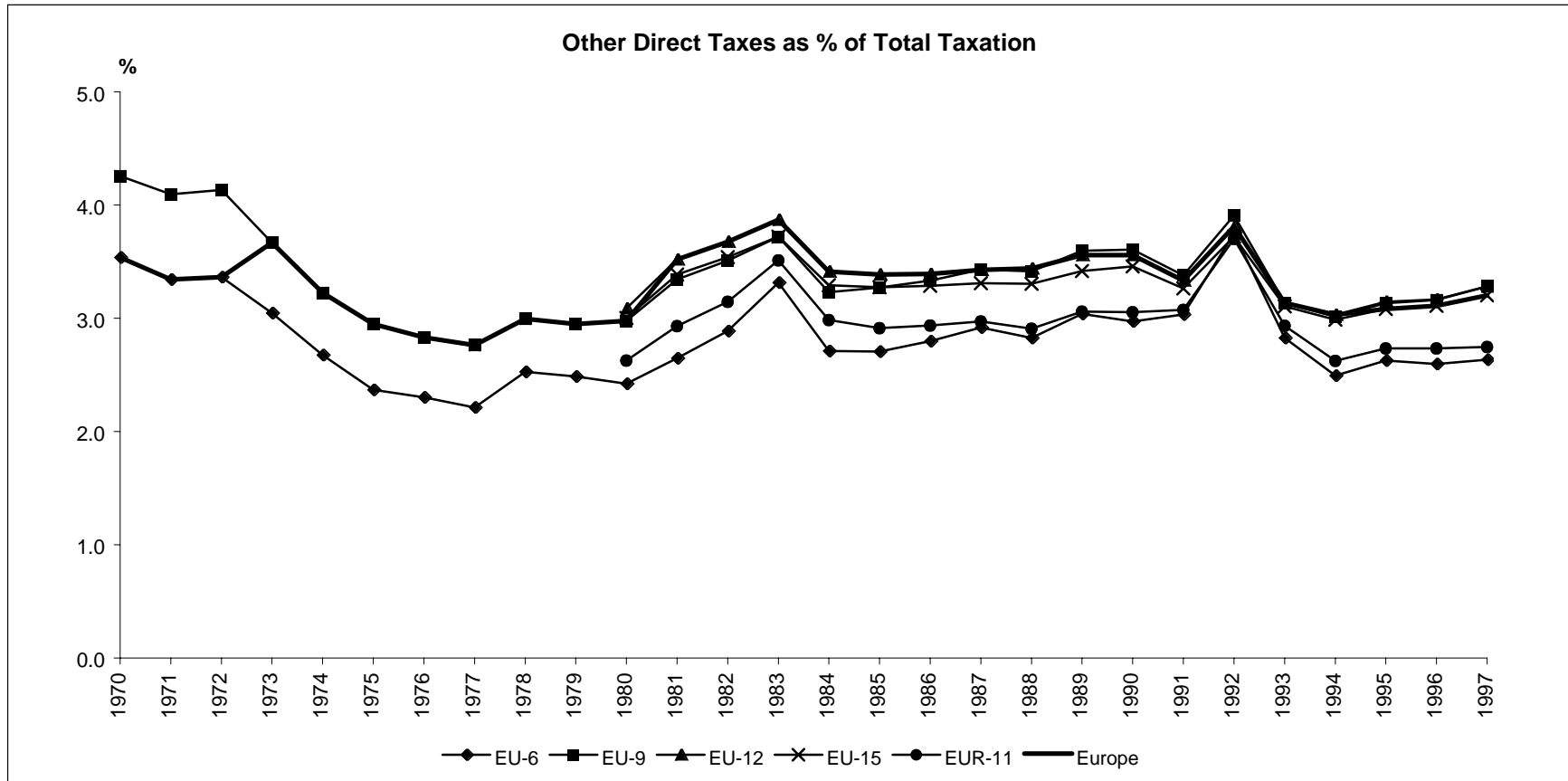


Table/Figure A 22: Other Direct Taxes as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	1.7	1.6	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.7	1.7	1.7	1.7	1.7	1.5	1.5	1.5	1.5	1.5	1.6	1.6	1.7	1.9	1.9	1.9	2.1	2.0
DK <sup>(a)</sup>	2.1	1.8	1.9	1.9	1.9	2.1	2.2	2.6	2.4	2.2	2.3	1.9	1.7	1.6	1.6	1.9	2.1	2.2	2.1	1.9	1.9	1.9	2.0	2.1	7.3	8.3	9.2	10.3
D	3.0	2.7	2.5	2.1	2.0	2.0	2.0	2.1	1.9	1.7	1.5	1.5	1.5	1.5	1.4	1.3	1.5	1.5	1.5	1.4	1.5	1.3	1.3	1.3	1.3	1.3	1.4	0.9
EL <sup>(a)</sup>											1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.2	0.6	1.4	1.3	1.5	1.7	1.8	1.8	1.9
E <sup>(a)</sup>											4.1	5.7	5.7	5.6	5.7	4.1	3.7	3.0	3.4	3.3	3.5	3.2	3.3	3.6	3.7	3.8	3.8	3.8
F	2.1	1.9	2.0	2.0	2.3	2.6	2.3	2.3	2.3	2.2	2.6	2.9	2.5	2.5	2.4	2.6	2.7	2.8	2.7	2.5	2.5	2.9	2.8	2.2	2.3	2.3	2.1	2.1
IRL	3.7	3.7	4.0	3.8	3.1	2.7	2.2	1.7	1.0	0.9	0.7	0.8	1.0	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.3	1.4	1.3	1.5	1.4	1.4	1.5	1.7
I <sup>(a)</sup>	8.8	8.9	10.1	9.6	6.7	3.9	3.9	2.5	5.5	5.5	4.3	4.8	6.6	8.4	5.6	5.4	5.4	5.7	5.2	6.3	5.7	6.1	9.2	6.4	4.9	5.8	5.0	5.9
L	3.3	3.2	3.0	2.9	3.0	2.6	2.2	2.3	2.3	2.4	2.4	2.3	2.3	2.4	2.5	2.6	2.3	2.7	3.1	3.1	3.5	3.1	2.6	2.5	3.0	3.0	3.3	3.3
NL	2.1	1.8	1.6	1.6	1.7	1.8	1.9	2.5	2.6	2.8	2.9	3.0	2.9	2.8	3.0	3.1	3.2	3.3	3.4	3.4	3.5	3.3	3.4	3.5	4.0	4.1	4.3	4.3
A											5.1	5.2	5.1	5.0	5.1	5.6	5.3	5.1	4.9	5.8	6.0	6.2	6.2	6.3	5.5	5.7	5.8	5.2
P <sup>(a)</sup>											13.4	14.6	14.6	15.9	15.0	16.7	11.0	8.8	8.8	3.9	2.7	2.2	1.8	1.8	1.9	1.9	2.0	2.0
FIN <sup>(b)</sup>																												
S											1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.2	1.2	1.1	1.2	1.2	0.9	0.8	0.9	0.8	0.8	0.9
UK <sup>(a)</sup>	7.1	7.4	7.8	7.3	6.2	5.9	5.9	6.0	6.0	5.6	5.7	6.3	6.3	5.8	5.8	5.9	6.2	6.4	6.4	6.5	7.0	5.5	5.3	5.3	5.3	5.2	5.3	5.3
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	3.5	3.3	3.4	3.0	2.7	2.4	2.3	2.2	2.5	2.5	2.4	2.6	2.9	3.3	2.7	2.7	2.8	2.9	2.8	3.0	3.0	3.0	3.7	2.8	2.5	2.6	2.6	2.6
EU-9	4.3	4.1	4.1	3.7	3.2	2.9	2.8	2.8	3.0	2.9	3.0	3.3	3.5	3.7	3.2	3.3	3.3	3.4	3.4	3.6	3.6	3.4	3.9	3.1	3.0	3.1	3.2	3.3
EU-12											3.1	3.5	3.7	3.9	3.4	3.4	3.4	3.4	3.4	3.6	3.6	3.3	3.8	3.1	3.0	3.1	3.2	3.3
EU-15											3.0	3.4	3.5	3.7	3.3	3.3	3.3	3.3	3.3	3.4	3.5	3.3	3.7	3.1	3.0	3.1	3.1	3.2
EUR-11											2.6	2.9	3.1	3.5	3.0	2.9	2.9	3.0	2.9	3.1	3.1	3.1	3.7	2.9	2.6	2.7	2.7	2.7
Europe	3.5	3.3	3.4	3.7	3.2	2.9	2.8	2.8	3.0	2.9	3.0	3.5	3.7	3.9	3.4	3.4	3.4	3.4	3.4	3.6	3.6	3.3	3.8	3.1	3.0	3.1	3.1	3.2

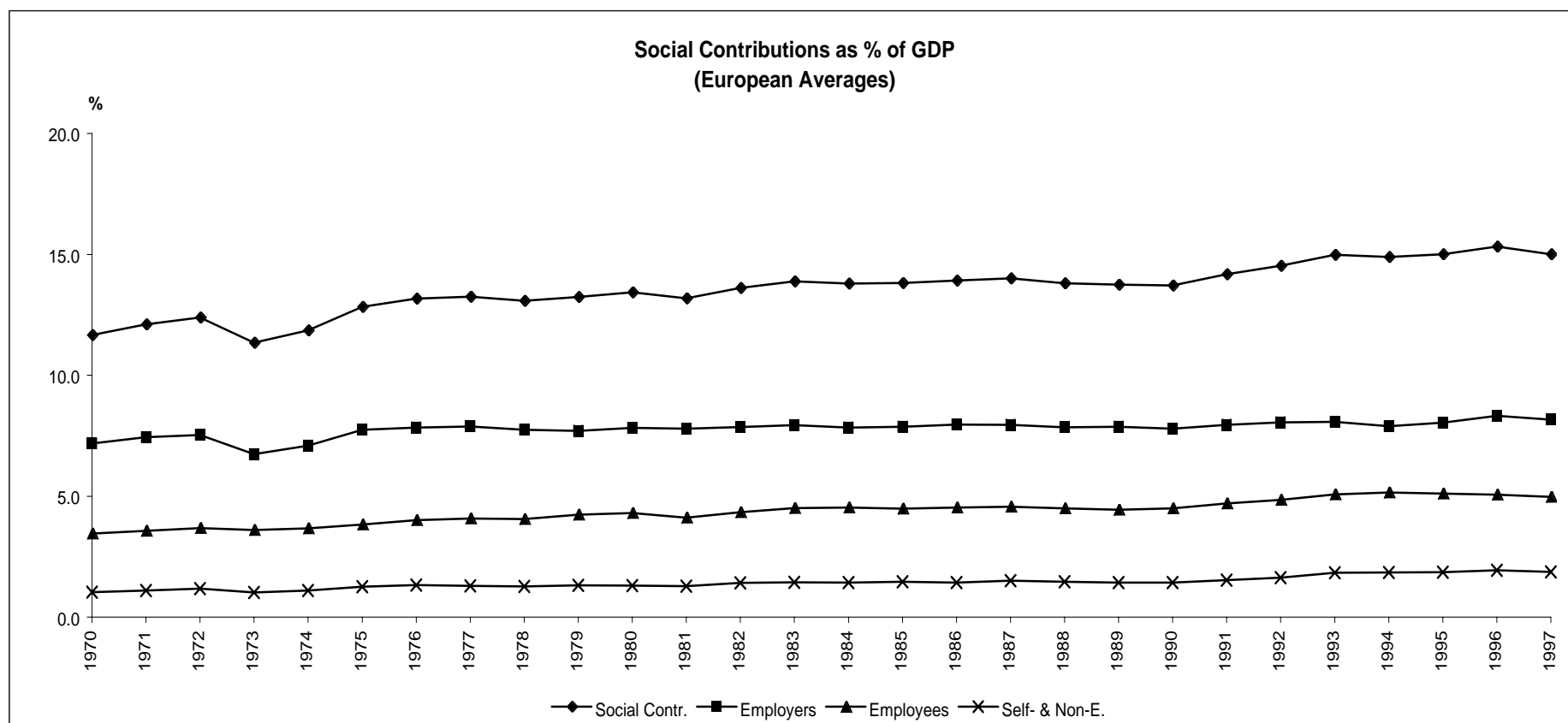
<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Not available.

Table/Figure A 22: Other Direct Taxes as % of Total Taxation



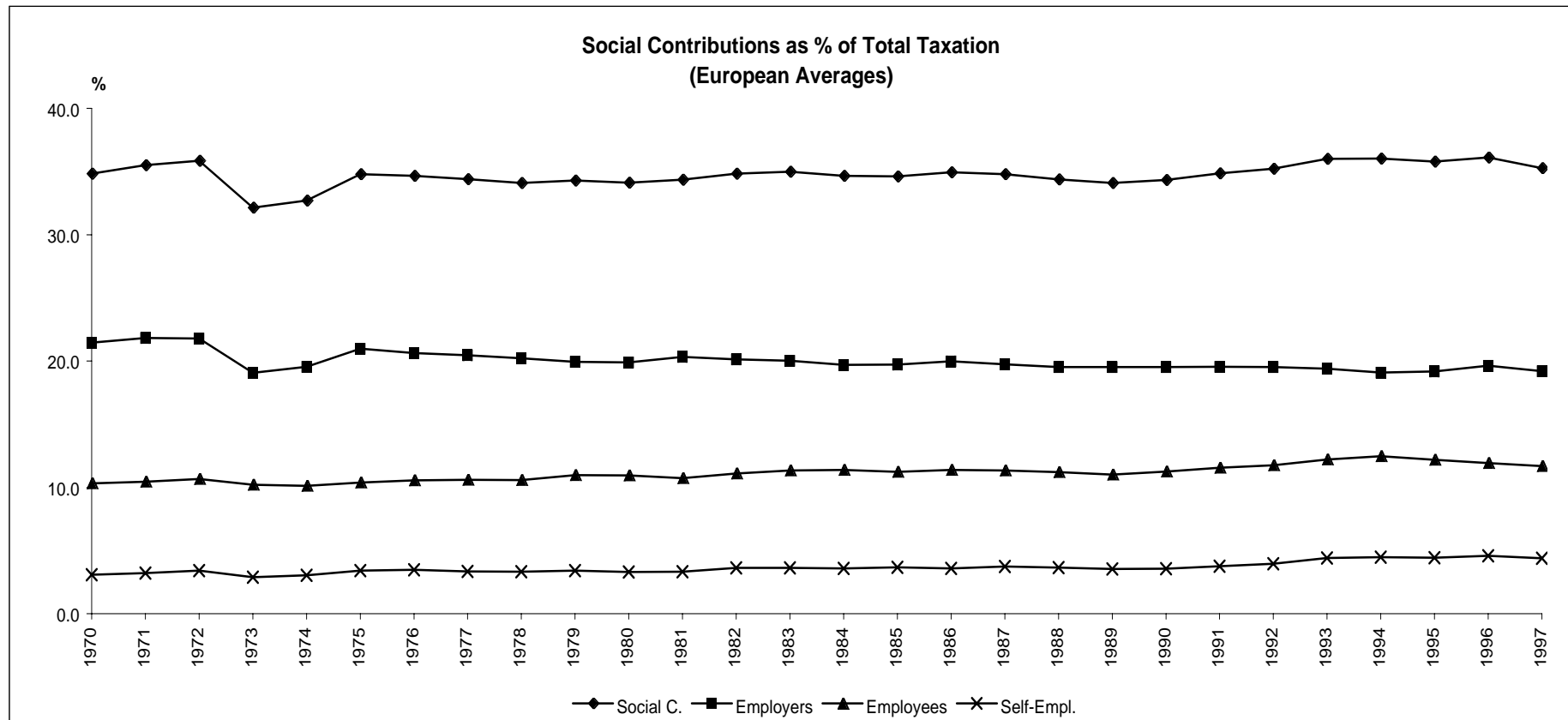
Table/Figure A 23: Social Contributions as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Social Contr.	11.7	12.1	12.4	11.3	11.9	12.8	13.2	13.2	13.1	13.2	13.4	13.2	13.6	13.9	13.8	13.8	13.9	14.0	13.8	13.7	13.7	14.2	14.5	15.0	14.9	15.0	15.3	15.0
Employers	7.2	7.4	7.5	6.7	7.1	7.7	7.8	7.9	7.7	7.7	7.8	7.8	7.9	7.9	7.8	7.9	8.0	7.9	7.8	7.9	7.8	7.9	8.1	8.1	7.9	8.0	8.3	8.2
Employees	3.5	3.6	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.3	4.1	4.3	4.5	4.5	4.5	4.5	4.6	4.5	4.4	4.5	4.7	4.8	5.1	5.2	5.1	5.1	5.0
Self- & Non-E.	1.0	1.1	1.2	1.0	1.1	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.4	1.5	1.5	1.4	1.4	1.5	1.6	1.8	1.8	1.9	1.9	1.9



Table/Figure A 24: Social Contributions as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Social C.	34.8	35.5	35.9	32.1	32.7	34.8	34.7	34.4	34.1	34.3	34.1	34.4	34.8	35.0	34.7	34.6	34.9	34.8	34.4	34.1	34.3	34.9	35.2	36.0	36.0	35.8	36.1	35.3
Employers	21.4	21.8	21.8	19.1	19.5	21.0	20.6	20.5	20.2	19.9	19.9	20.3	20.1	20.0	19.7	19.7	20.0	19.7	19.5	19.5	19.5	19.5	19.5	19.4	19.1	19.2	19.6	19.2
Employees	10.3	10.4	10.7	10.2	10.1	10.4	10.6	10.6	10.6	11.0	10.9	10.7	11.1	11.3	11.4	11.2	11.4	11.3	11.2	11.0	11.3	11.5	11.8	12.2	12.5	12.2	11.9	11.7
Self-Empl.	3.1	3.2	3.4	2.9	3.0	3.4	3.5	3.3	3.3	3.4	3.3	3.3	3.6	3.6	3.6	3.7	3.6	3.7	3.6	3.5	3.6	3.8	3.9	4.4	4.5	4.4	4.6	4.4



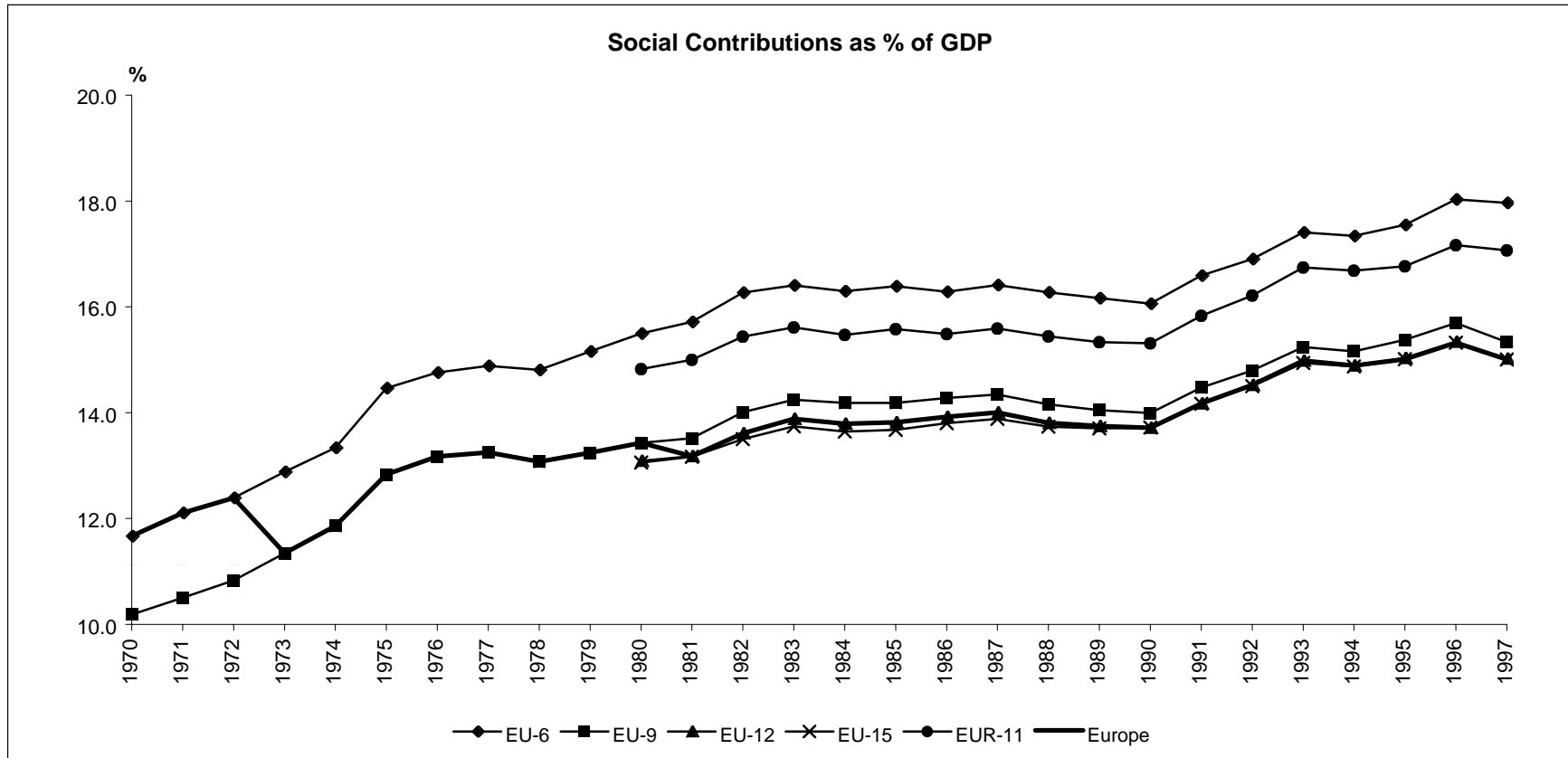
Table/Figure A 25: Social Contributions as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	11.1	11.5	11.9	12.2	12.4	13.5	13.4	13.7	13.4	13.5	13.2	13.5	13.6	14.2	14.8	15.3	15.5	15.7	15.2	14.9	15.0	15.5	15.8	16.1	15.6	15.4	15.1	15.0
DK <sup>(a)</sup>	1.7	1.7	1.8	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.8	1.0	1.3	1.8	1.9	1.9	1.6	2.0	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.6	1.7	1.7
D	11.6	12.1	12.6	13.4	14.0	15.0	15.5	15.5	15.3	15.3	15.6	16.2	16.6	16.1	16.1	16.3	16.3	16.4	16.3	16.0	15.8	17.0	17.3	17.8	18.2	18.4	18.9	19.0
EL <sup>(a)</sup>											2.1	2.2	2.3	2.8	3.1	3.8	5.0	6.1	6.6	8.6	8.2	8.7	8.6	9.7	10.1	10.6	10.9	10.7
E <sup>(a)</sup>											11.8	12.0	12.0	12.3	11.7	11.9	11.5	11.6	11.5	11.9	12.2	12.5	13.2	13.6	13.2	12.4	12.7	12.8
F	12.7	12.9	13.0	13.1	13.6	15.0	15.5	16.1	16.1	17.0	17.8	17.8	18.3	18.9	19.2	19.3	18.8	19.1	19.0	19.2	19.3	19.3	19.5	19.7	19.2	19.4	19.8	19.3
IRL	2.8	3.0	3.1	3.2	4.0	4.7	4.9	4.8	4.6	4.7	5.2	5.3	5.9	6.1	6.1	6.0	5.7	5.6	5.6	5.4	5.5	5.6	5.7	5.7	5.5	5.1	4.7	4.5
I <sup>(a)</sup>	10.0	10.5	10.5	10.6	10.6	11.7	11.4	11.2	11.1	11.4	11.5	11.5	12.4	12.5	12.0	12.0	12.4	12.3	12.2	12.6	12.9	13.1	13.3	13.7	13.0	13.1	14.8	14.9
L	8.8	9.6	9.7	9.3	9.7	12.7	13.4	14.1	13.5	13.1	13.5	13.6	14.0	13.6	13.5	12.1	11.9	12.2	11.7	11.2	11.4	11.5	12.0	12.0	11.5	11.6	11.4	11.3
NL	13.5	14.3	14.4	15.6	16.6	17.2	16.7	16.8	17.1	17.6	17.9	18.5	19.4	21.5	20.4	20.5	19.6	20.5	20.6	18.9	17.1	18.0	18.6	18.6	19.1	19.0	18.1	18.9
A											12.9	13.1	12.9	12.8	13.3	13.6	13.6	13.7	13.8	13.8	13.6	13.7	14.3	14.9	15.3	15.5	15.5	15.3
P <sup>(a)</sup>											7.6	8.0	8.6	8.7	8.6	8.2	9.6	9.7	9.2	9.1	9.7	10.0	10.5	11.0	10.9	11.3	11.6	11.7
FIN											8.7	8.9	8.3	7.9	8.3	9.2	9.2	9.1	10.0	10.1	11.6	13.0	13.8	14.5	15.2	14.5	13.9	13.1
S											14.1	14.8	13.6	13.4	13.0	12.5	13.1	13.4	13.8	14.8	15.1	15.1	14.3	13.8	13.7	14.0	15.2	15.2
UK <sup>(a)</sup>	5.6	5.4	5.8	5.9	6.6	7.3	7.5	7.2	6.7	6.5	6.7	7.0	7.2	7.6	7.6	7.5	7.5	7.2	7.4	7.3	6.9	7.0	6.9	6.9	6.9	7.0	6.9	7.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	11.7	12.1	12.4	12.9	13.3	14.5	14.8	14.9	14.8	15.2	15.5	15.7	16.3	16.4	16.3	16.4	16.3	16.4	16.3	16.2	16.1	16.6	16.9	17.4	17.3	17.5	18.0	18.0
EU-9	10.2	10.5	10.8	11.3	11.9	12.8	13.2	13.2	13.1	13.2	13.4	13.5	14.0	14.2	14.2	14.2	14.3	14.3	14.2	14.0	14.0	14.5	14.8	15.2	15.2	15.4	15.7	15.3
EU-12											13.1	13.2	13.6	13.9	13.8	13.8	13.9	14.0	13.8	13.7	13.7	14.2	14.5	15.0	14.9	15.0	15.3	15.0
EU-15											13.1	13.2	13.5	13.7	13.6	13.7	13.8	13.9	13.7	13.7	13.7	14.2	14.5	14.9	14.9	15.0	15.3	15.0
EUR-11											14.8	15.0	15.4	15.6	15.5	15.6	15.5	15.6	15.4	15.3	15.3	15.8	16.2	16.7	16.7	16.8	17.2	17.1
Europe	11.7	12.1	12.4	11.3	11.9	12.8	13.2	13.2	13.1	13.2	13.4	13.2	13.6	13.9	13.8	13.8	13.9	14.0	13.8	13.7	13.7	14.2	14.5	15.0	14.9	15.0	15.3	15.0

<sup>(a)</sup> Partly estimated.



Table/Figure A 25: Social Contributions as % of GDP

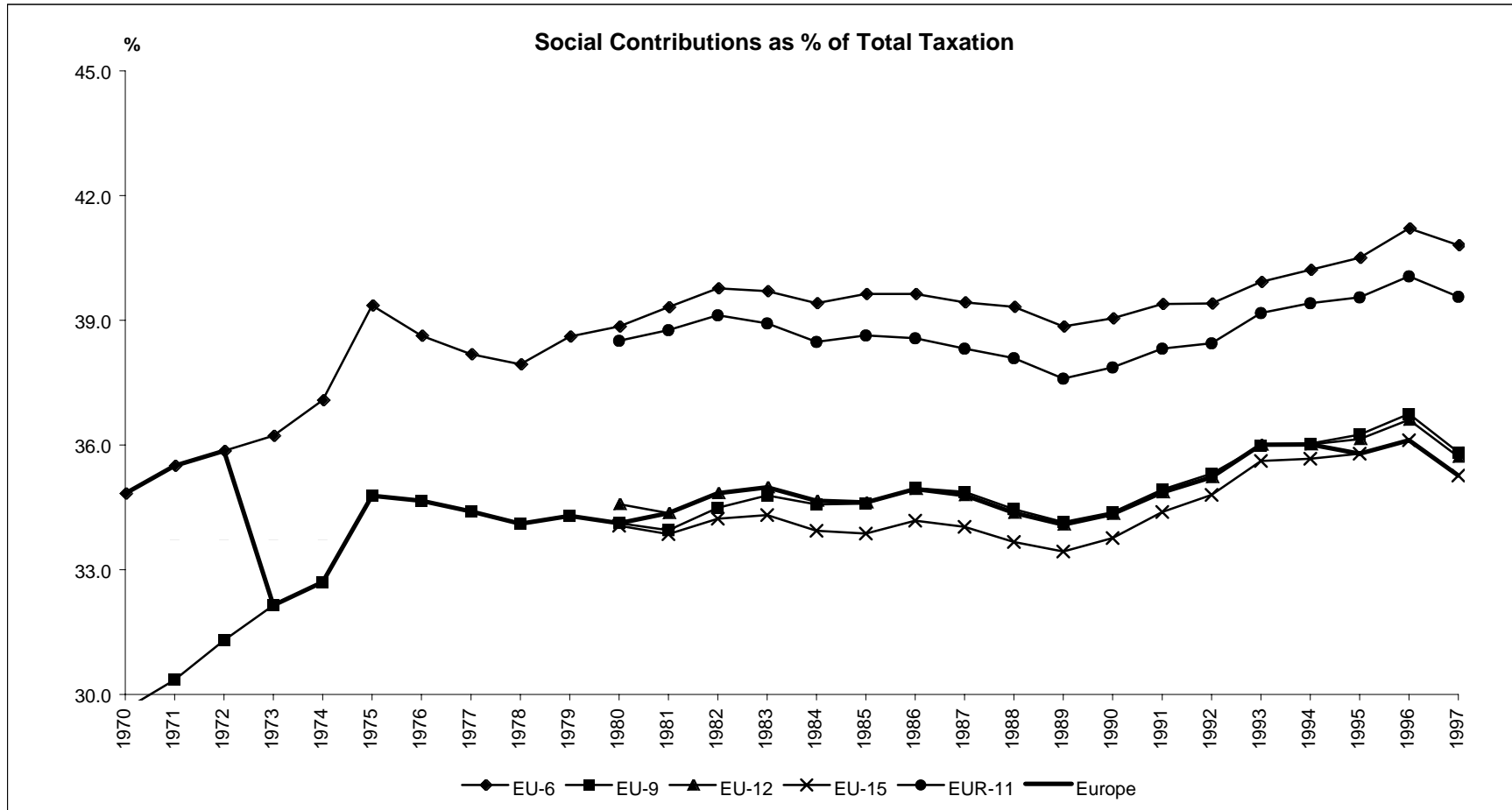


Table/Figure A 26: Social Contributions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	30.7	31.1	31.8	31.8	31.5	32.1	31.7	31.0	29.7	29.4	30.0	30.4	29.4	30.6	31.5	32.4	33.2	33.4	33.4	33.9	33.9	35.0	35.5	35.6	33.7	33.4	32.8	32.2
DK <sup>(a)</sup>	4.2	3.9	4.2	1.4	1.3	1.5	1.4	1.4	1.4	1.6	1.9	2.2	2.9	3.9	4.0	3.9	3.1	3.8	2.7	2.8	3.2	3.1	3.2	3.3	3.3	3.2	3.2	3.2
D	32.5	33.0	34.0	34.2	35.1	37.7	37.8	36.8	37.0	37.2	37.6	39.1	40.0	39.3	39.1	39.2	39.8	39.8	39.9	38.9	39.9	41.2	41.3	42.1	42.7	43.0	44.8	45.5
EL <sup>(a)</sup>											18.3	17.3	16.6	16.2	15.9	15.5	17.9	20.9	23.6	30.2	28.0	27.5	27.0	30.7	31.3	31.5	32.1	30.9
E <sup>(a)</sup>											46.3	45.3	45.2	43.1	40.6	39.8	38.2	36.0	35.4	34.5	35.3	35.8	36.3	38.0	37.5	36.2	36.5	35.9
F	36.3	37.5	37.4	37.4	38.3	40.6	40.0	41.7	41.6	42.3	42.7	42.4	42.8	43.3	43.1	43.3	42.9	43.0	43.2	43.9	44.1	43.8	44.5	44.6	43.4	43.3	43.1	41.6
IRL	8.7	9.1	9.8	10.2	12.5	14.6	13.9	14.2	14.4	14.9	15.0	14.8	15.8	15.6	15.2	15.5	14.9	14.7	14.4	15.0	15.4	15.7	15.9	16.0	15.1	15.0	13.9	13.3
I <sup>(a)</sup>	38.7	39.6	39.6	41.2	41.6	45.0	41.5	39.1	37.5	39.3	37.7	36.4	36.3	34.9	34.3	34.5	35.1	34.1	33.4	32.8	33.2	32.9	31.6	31.5	32.0	32.0	34.4	33.7
L	28.5	28.6	28.3	26.7	27.0	29.6	31.1	29.5	27.6	28.7	29.1	28.5	28.4	26.3	27.0	26.3	26.9	27.7	27.4	27.1	27.3	28.3	29.6	28.0	26.6	26.8	26.6	25.8
NL	36.1	36.4	36.0	37.9	39.6	39.5	38.8	37.4	37.7	38.3	39.0	40.6	41.9	45.5	44.7	45.0	42.8	42.5	42.4	41.5	37.8	37.8	39.1	38.3	41.2	42.1	40.2	41.3
A											31.5	31.3	31.6	31.8	31.6	31.7	31.9	32.2	32.7	33.4	32.9	32.7	33.2	33.8	35.8	35.9	35.0	34.2
P <sup>(a)</sup>											29.7	29.5	30.0	28.6	28.7	27.8	31.1	32.4	29.4	28.8	29.9	29.8	29.2	31.8	31.2	31.7	31.6	31.6
FIN											23.5	22.8	21.8	20.9	21.1	22.5	21.7	22.5	23.1	23.3	25.5	27.7	29.5	31.9	32.0	31.4	28.9	27.8
S											28.6	29.5	27.7	26.6	26.0	25.0	25.4	24.6	25.3	26.3	27.1	28.5	28.0	27.4	27.4	28.0	28.1	28.0
UK <sup>(a)</sup>	15.1	15.3	17.1	17.9	18.2	19.5	20.7	20.4	19.6	18.5	18.4	18.0	18.5	19.4	19.5	19.3	19.6	19.3	19.2	19.0	18.2	18.5	18.8	19.5	19.4	18.9	18.8	18.8
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	34.8	35.5	35.9	36.2	37.1	39.4	38.6	38.2	37.9	38.6	38.9	39.3	39.8	39.7	39.4	39.6	39.6	39.4	39.3	38.9	39.0	39.4	39.4	39.9	40.2	40.5	41.2	40.8
EU-9	29.6	30.4	31.3	32.1	32.7	34.8	34.7	34.4	34.1	34.3	34.1	34.0	34.5	34.8	34.6	34.6	35.0	34.9	34.5	34.1	34.4	34.9	35.3	36.0	36.0	36.3	36.7	35.8
EU-12											34.6	34.4	34.8	35.0	34.7	34.6	34.9	34.8	34.4	34.1	34.3	34.9	35.2	36.0	36.0	36.1	36.6	35.7
EU-15											34.1	33.9	34.2	34.3	33.9	33.9	34.2	34.0	33.7	33.4	33.8	34.4	34.8	35.6	35.7	35.8	36.1	35.3
EUR-11											38.5	38.8	39.1	38.9	38.5	38.6	38.6	38.3	38.1	37.6	37.9	38.3	38.4	39.2	39.4	39.6	40.1	39.6
Europe	34.8	35.5	35.9	32.1	32.7	34.8	34.7	34.4	34.1	34.3	34.1	34.4	34.8	35.0	34.7	34.6	34.9	34.8	34.4	34.1	34.3	34.9	35.2	36.0	36.0	35.8	36.1	35.3

<sup>(a)</sup> Partly estimated.

Table/Figure A 26: Social Contributions as % of Total Taxation

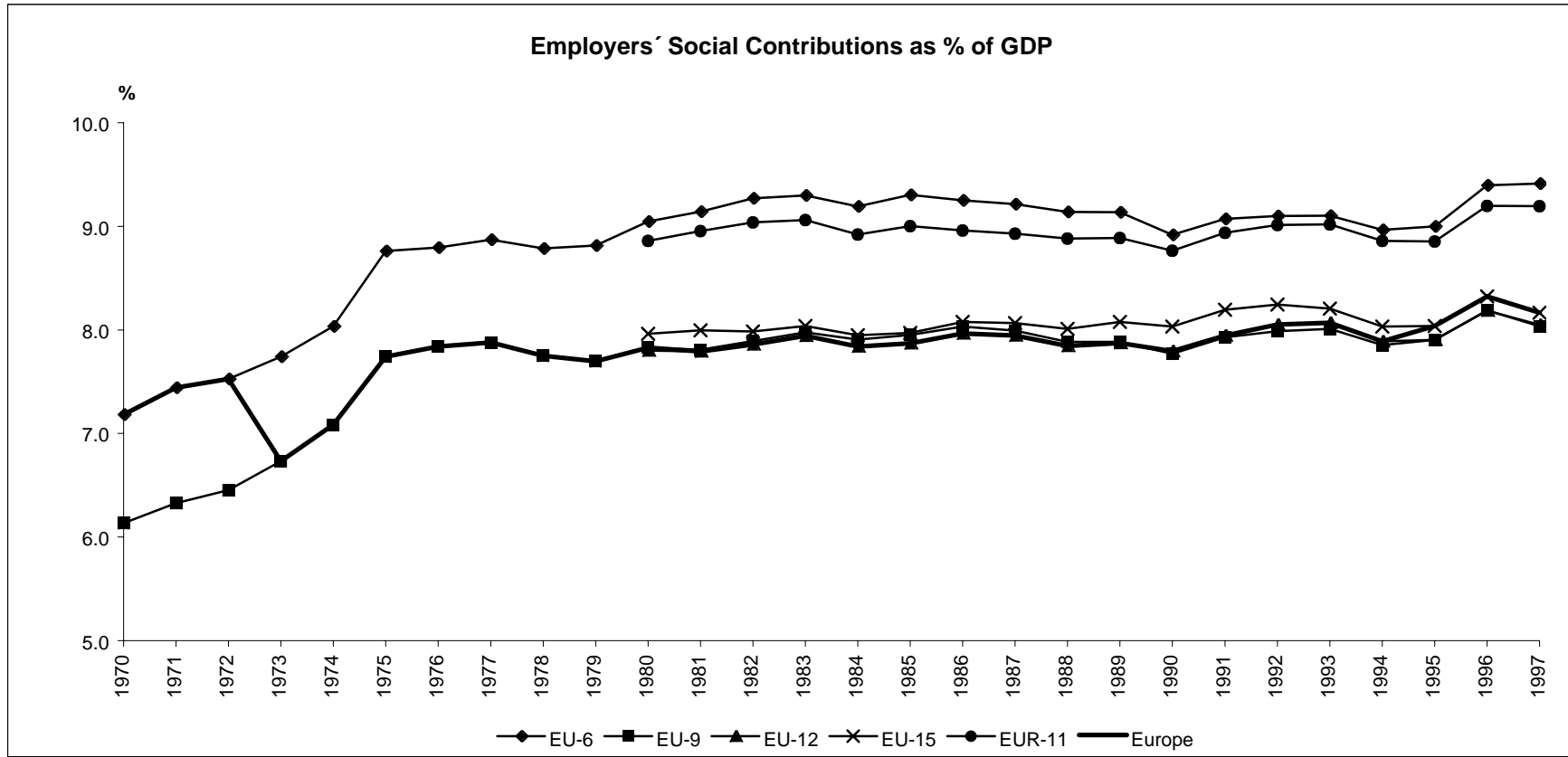


Table/Figure A 27: Employers' Social Contributions as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	7.0	7.4	7.7	7.8	7.9	8.6	8.5	8.8	8.5	8.6	8.4	8.2	7.7	7.9	8.4	9.0	9.3	9.5	9.3	9.3	9.4	9.8	9.8	9.8	9.5	9.3	9.1	9.0	
DK <sup>(a)</sup>	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.6	0.9	0.9	0.9	0.6	0.9	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	
D	5.4	5.7	5.9	6.4	6.6	6.9	7.1	7.2	7.1	7.1	7.3	7.5	7.6	7.5	7.5	7.5	7.5	7.5	7.5	7.4	7.3	7.8	7.9	8.0	8.2	8.2	8.2	8.2	
EL <sup>(a)</sup>											1.1	1.2	1.2	1.5	1.7	2.1	2.8	3.4	3.6	4.7	4.5	4.3	4.3	4.7	4.9	5.1	5.3	5.2	
E <sup>(a)</sup>											9.3	9.5	9.4	9.5	8.7	8.4	8.2	8.3	8.4	8.6	8.8	9.0	9.6	9.5	9.1	8.6	8.9	8.9	
F	9.3	9.5	9.4	9.4	9.8	10.8	11.0	11.4	11.3	11.5	11.9	11.9	12.1	12.4	12.4	12.5	12.1	12.1	11.9	11.9	11.9	11.9	12.0	12.1	11.9	12.0	12.2	12.2	
IRL	1.4	1.5	1.4	1.6	2.1	2.6	2.8	2.8	2.7	2.9	3.2	3.2	3.5	3.6	3.6	3.6	3.5	3.3	3.2	3.1	3.1	3.2	3.2	3.3	3.1	2.9	2.7	2.8	
I <sup>(a)</sup>	7.9	8.3	8.3	8.3	8.7	9.7	9.4	9.2	9.0	8.6	8.6	8.6	8.9	9.0	8.5	8.6	8.8	8.6	8.6	9.0	9.2	9.2	9.2	9.1	8.7	8.6	10.2	10.3	
L	4.7	5.3	5.2	5.0	5.3	7.0	7.3	7.7	7.3	7.1	7.4	7.4	6.9	6.5	6.7	5.9	5.8	5.9	5.7	5.5	5.6	5.6	5.8	5.8	5.4	5.4	5.2	5.2	
NL	6.1	6.4	6.3	7.1	7.5	7.6	7.4	7.4	7.4	7.7	8.0	8.0	7.9	8.2	7.8	7.9	8.1	8.2	8.1	7.4	3.6	3.8	3.7	3.7	3.2	3.5	3.7	3.6	
A											6.3	6.5	6.4	6.4	6.6	6.7	6.7	6.7	6.8	6.7	6.7	6.7	7.0	7.2	7.5	7.5	7.5	7.4	
P <sup>(a)</sup>											5.2	5.5	6.1	6.0	6.0	5.7	7.1	6.7	6.1	5.9	6.2	6.3	6.7	7.3	7.1	7.3	7.5	7.6	
FIN											7.0	7.0	6.6	6.2	6.3	7.0	7.1	7.0	8.0	8.2	9.4	10.7	10.3	10.3	10.2	10.2	9.8	9.3	
S											13.5	14.2	13.1	12.9	12.4	11.9	12.6	12.9	13.3	14.1	14.5	14.6	13.8	12.9	12.5	12.0	12.6	12.1	
UK <sup>(a)</sup>	2.8	2.8	2.9	3.1	3.6	4.2	4.4	4.2	3.9	3.8	3.9	3.8	3.7	3.8	3.8	3.8	3.9	3.7	3.9	3.9	3.9	3.9	3.9	3.9	3.8	3.7	3.7	3.7	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	7.2	7.4	7.5	7.7	8.0	8.8	8.8	8.9	8.8	8.8	9.0	9.1	9.3	9.3	9.2	9.3	9.3	9.2	9.1	9.1	8.9	9.1	9.1	9.1	9.0	9.0	9.4	9.4	
EU-9	6.1	6.3	6.5	6.7	7.1	7.7	7.8	7.9	7.7	7.7	7.8	7.8	7.9	8.0	7.9	8.0	8.0	8.0	7.9	7.9	7.8	7.9	8.0	8.0	7.9	7.9	8.2	8.0	
EU-12											7.8	7.8	7.9	7.9	7.8	7.9	8.0	7.9	7.8	7.9	7.8	7.9	8.1	8.1	7.9	7.9	8.2	8.0	
EU-15											8.0	8.0	8.0	8.0	7.9	8.0	8.1	8.1	8.0	8.1	8.0	8.2	8.2	8.2	8.0	8.0	8.3	8.2	
EUR-11											8.9	9.0	9.0	9.1	8.9	9.0	9.0	8.9	8.9	8.9	8.9	8.8	8.9	9.0	9.0	8.9	8.9	9.2	9.2
Europe	7.2	7.4	7.5	6.7	7.1	7.7	7.8	7.9	7.7	7.7	7.8	7.8	7.9	7.9	7.8	7.9	8.0	7.9	7.8	7.9	7.8	7.9	8.1	8.1	7.9	8.0	8.3	8.2	

<sup>(a)</sup> Partly estimated.

Table/Figure A 27: Employers' Social Contributions as % of GDP



Table/Figure A 28: Employers' Social Contributions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	19.4	20.0	20.6	20.5	20.2	20.5	20.1	19.9	18.8	18.7	19.0	18.4	16.7	17.2	17.8	19.0	19.9	20.2	20.5	21.1	21.3	22.1	22.0	21.8	20.4	20.1	19.6	19.4
DK <sup>(a)</sup>	1.0	0.9	1.0	0.9	0.7	0.7	0.6	0.6	0.5	0.5	0.7	1.0	1.4	1.8	2.0	1.8	1.2	1.8	0.6	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7
D	15.0	15.5	16.0	16.2	16.5	17.3	17.3	17.1	17.2	17.3	17.6	18.1	18.3	18.2	18.1	18.1	18.3	18.3	18.3	17.8	18.4	19.0	18.8	18.8	19.1	19.0	19.3	19.6
EL <sup>(a)</sup>											10.1	9.5	9.1	8.9	8.7	8.5	9.8	11.5	13.0	16.5	15.4	13.6	13.3	15.0	15.2	15.2	15.6	15.0
E <sup>(a)</sup>											36.4	35.7	35.4	33.3	30.3	28.1	27.3	25.8	25.8	24.9	25.6	25.8	26.2	26.7	25.7	25.1	25.5	25.1
F	26.6	27.4	26.9	26.9	27.7	29.3	28.4	29.4	29.2	28.6	28.4	28.4	28.3	28.4	27.7	28.0	27.5	27.2	27.2	27.1	27.2	27.1	27.5	27.4	26.8	26.8	26.6	26.2
IRL	4.5	4.5	4.5	5.1	6.6	8.1	7.9	8.1	8.6	9.1	9.2	9.1	9.4	9.2	9.1	9.3	9.0	8.7	8.1	8.5	8.8	9.0	8.9	9.1	8.5	8.7	8.0	8.3
I <sup>(a)</sup>	30.6	31.4	31.1	32.4	34.2	37.2	34.2	32.2	30.6	29.7	28.1	27.2	26.1	24.9	24.3	24.6	24.8	23.8	23.5	23.6	23.8	23.1	22.0	21.0	21.3	21.1	23.7	23.2
L	15.3	15.7	15.3	14.5	14.8	16.3	16.9	16.1	15.0	15.7	15.9	15.4	14.1	12.6	13.3	12.9	13.2	13.5	13.4	13.3	13.3	13.7	14.4	13.6	12.5	12.3	12.2	11.8
NL	16.3	16.4	15.8	17.2	17.9	17.5	17.1	16.5	16.4	16.8	17.5	17.5	17.0	17.3	17.1	17.3	17.6	17.0	16.6	16.2	8.0	7.9	7.8	7.5	6.9	7.8	8.2	7.9
A											15.3	15.6	15.7	15.8	15.8	15.7	15.6	15.8	16.0	16.3	16.1	16.0	16.2	16.5	17.5	17.5	17.0	16.6
P <sup>(a)</sup>											20.4	20.2	21.2	19.7	20.0	19.3	22.9	22.4	19.3	18.6	19.3	18.7	18.6	20.9	20.1	20.5	20.5	20.4
FIN											18.9	18.1	17.3	16.6	16.1	17.1	16.8	17.4	18.4	18.9	20.7	22.9	22.0	22.5	21.5	21.9	20.4	19.8
S											27.5	28.4	26.6	25.5	24.8	23.8	24.3	23.6	24.3	25.1	25.9	27.7	27.0	25.7	25.0	23.9	23.2	22.3
UK <sup>(a)</sup>	7.6	7.8	8.7	9.2	10.0	11.4	12.1	12.0	11.5	10.8	10.6	9.8	9.4	9.8	9.8	9.7	10.1	10.0	10.0	10.1	10.3	10.5	10.7	11.1	10.5	10.1	10.1	10.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	21.4	21.8	21.8	21.8	22.3	23.8	23.0	22.8	22.5	22.4	22.7	22.9	22.7	22.5	22.2	22.5	22.5	22.1	22.1	22.0	21.7	21.5	21.2	20.9	20.8	20.8	21.5	21.4
EU-9	17.8	18.3	18.6	19.1	19.5	21.0	20.6	20.5	20.2	19.9	19.9	19.6	19.4	19.5	19.3	19.4	19.7	19.4	19.2	19.2	19.1	19.1	19.1	18.9	18.7	18.6	19.2	18.8
EU-12											20.6	20.3	20.1	20.0	19.7	19.7	20.0	19.7	19.5	19.5	19.5	19.5	19.5	19.4	19.1	19.0	19.5	19.1
EU-15											20.8	20.6	20.2	20.1	19.8	19.7	20.0	19.8	19.6	19.7	19.8	19.9	19.8	19.6	19.3	19.2	19.6	19.2
EUR-11											23.0	23.1	22.9	22.6	22.2	22.3	22.3	21.9	21.9	21.8	21.7	21.6	21.4	21.1	20.9	20.9	21.5	21.3
Europe	21.4	21.8	21.8	19.1	19.5	21.0	20.6	20.5	20.2	19.9	19.9	20.3	20.1	20.0	19.7	19.7	20.0	19.7	19.5	19.5	19.5	19.5	19.5	19.4	19.1	19.2	19.6	19.2

<sup>(a)</sup> Partly estimated.

Table/Figure A 28: Employers' Social Contributions as % of Total Taxation



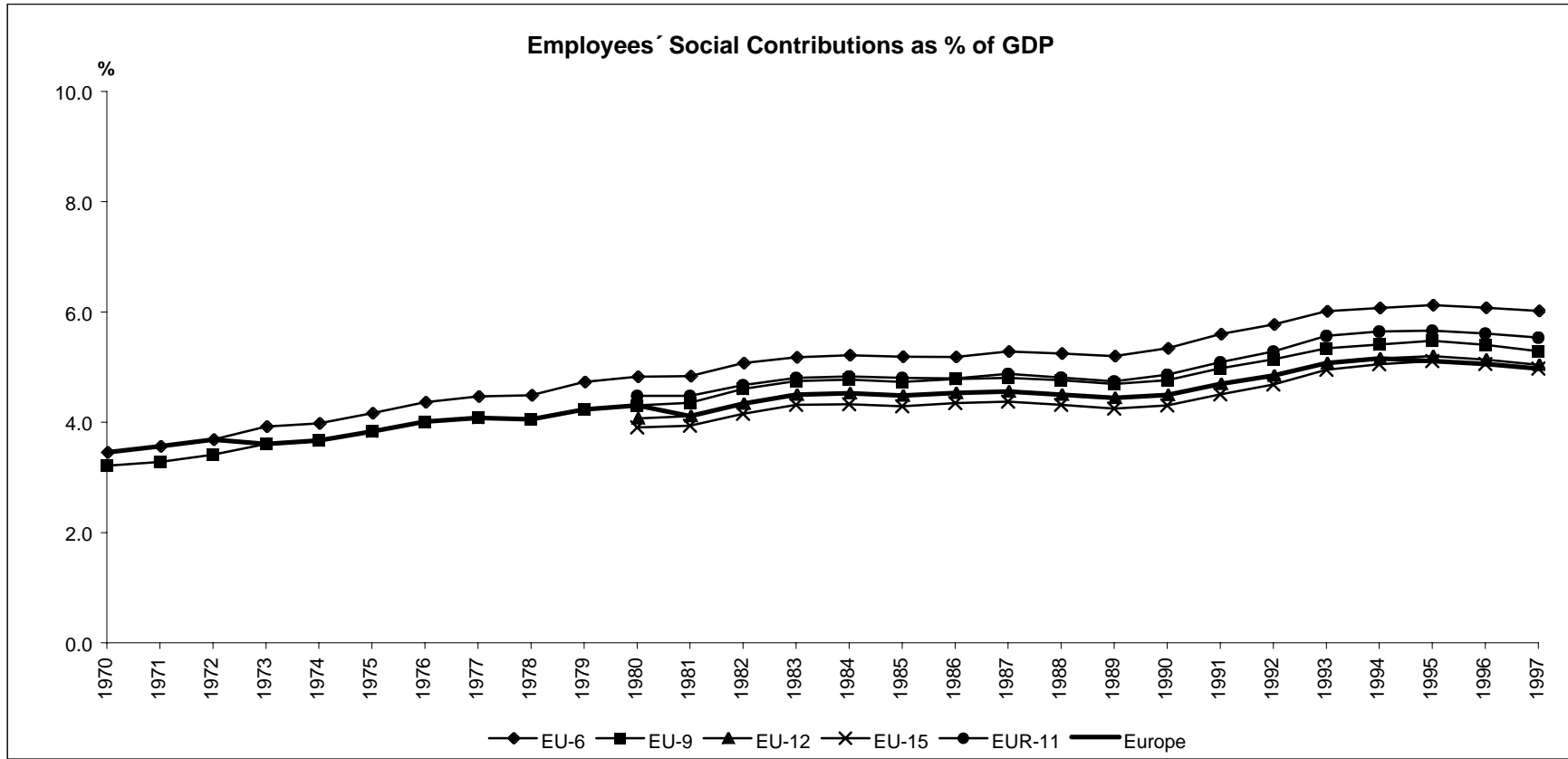
Table/Figure A 29: Employees' Social Contributions as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	3.2	3.3	3.3	3.4	3.5	3.8	3.8	3.8	3.8	3.8	3.7	4.0	4.5	4.8	5.0	4.8	4.7	4.8	4.4	4.3	4.5	4.4	4.5	4.7	4.6	4.6	4.5	4.5
DK <sup>(a)</sup>	1.2	1.2	1.3	0.5	0.2	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.7	0.9	0.9	1.0	0.9	1.0	1.1	1.1	1.2	1.1	1.2	1.3	1.3	1.3	1.3	1.3
D	4.9	4.9	5.1	5.3	5.5	5.7	5.9	6.0	6.0	6.0	6.2	6.3	6.4	6.3	6.3	6.4	6.4	6.5	6.4	6.3	6.3	6.7	6.9	6.9	7.0	7.1	7.1	7.2
EL <sup>(a)</sup>											0.9	1.0	1.0	1.3	1.4	1.7	2.3	2.8	3.0	3.9	3.7	4.4	4.4	5.0	5.2	5.5	5.6	5.5
E <sup>(a)</sup>											1.9	1.9	1.9	2.1	2.1	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.2	2.2	2.1	2.1	2.1
F	2.4	2.5	2.7	2.8	2.9	3.2	3.4	3.6	3.7	4.2	4.6	4.5	4.8	5.0	5.3	5.2	5.2	5.5	5.5	5.7	5.8	5.7	5.9	6.0	5.9	5.9	6.0	5.6
IRL	1.3	1.5	1.7	1.6	1.9	2.1	2.1	2.0	1.9	1.9	2.0	2.1	2.4	2.5	2.4	2.4	2.3	2.3	2.4	2.1	2.1	2.2	2.3	2.2	2.1	1.9	1.8	1.5
I <sup>(a)</sup>	1.7	1.8	1.8	1.8	1.5	1.6	1.6	1.5	1.6	2.1	2.1	2.1	2.4	2.5	2.4	2.3	2.4	2.4	2.4	2.4	2.5	2.6	2.7	2.8	2.8	2.8	2.9	2.9
L	3.5	3.8	3.9	3.7	3.9	4.9	5.2	5.5	5.2	5.2	5.3	5.5	5.2	5.1	4.9	4.5	4.4	4.5	4.4	4.2	4.4	4.5	4.6	4.6	4.5	4.7	4.7	4.6
NL	5.7	6.0	6.2	6.6	6.9	7.1	7.0	6.9	7.1	7.3	7.2	7.5	8.1	9.2	8.8	8.8	8.5	8.9	8.9	8.3	10.3	10.9	11.4	11.4	12.0	11.7	11.0	11.6
A											5.3	5.4	5.4	5.3	5.5	5.7	5.8	5.8	5.9	5.9	5.8	5.9	6.2	6.4	6.6	6.6	6.6	6.5
P <sup>(a)</sup>											2.2	2.4	2.4	2.5	2.4	2.3	2.4	2.7	2.9	2.9	3.1	3.4	3.5	3.4	3.5	3.5	3.6	3.6
FIN											1.2	1.2	1.2	1.1	1.4	1.5	1.4	1.4	1.3	1.2	1.3	1.3	2.0	2.7	3.3	3.0	2.9	2.7
S											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	0.4	0.9	1.6	2.2	2.7
UK <sup>(a)</sup>	2.6	2.5	2.6	2.6	2.8	2.9	2.9	2.8	2.6	2.6	2.7	3.1	3.4	3.6	3.6	3.5	3.7	3.3	3.3	3.2	2.8	2.8	2.8	2.7	3.0	3.0	2.9	3.1
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	3.5	3.6	3.7	3.9	4.0	4.2	4.4	4.5	4.5	4.7	4.8	4.8	5.1	5.2	5.2	5.2	5.2	5.3	5.2	5.2	5.3	5.6	5.8	6.0	6.1	6.1	6.1	6.0
EU-9	3.2	3.3	3.4	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.3	4.4	4.6	4.7	4.8	4.7	4.8	4.8	4.8	4.7	4.8	5.0	5.1	5.3	5.4	5.5	5.4	5.3
EU-12											4.1	4.1	4.3	4.5	4.5	4.5	4.5	4.6	4.5	4.4	4.5	4.7	4.8	5.1	5.2	5.2	5.1	5.0
EU-15											3.9	3.9	4.2	4.3	4.3	4.3	4.3	4.4	4.3	4.2	4.3	4.5	4.7	5.0	5.1	5.1	5.1	5.0
EUR-11											4.5	4.5	4.7	4.8	4.8	4.8	4.8	4.9	4.8	4.7	4.9	5.1	5.3	5.6	5.6	5.7	5.6	5.5
Europe	3.5	3.6	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.3	4.1	4.3	4.5	4.5	4.5	4.5	4.6	4.5	4.4	4.5	4.7	4.8	5.1	5.2	5.1	5.1	5.0

<sup>(a)</sup> Partly estimated.



Table/Figure A 29: Employees' Social Contributions as % of GDP



Table/Figure A 30: Employees' Social Contributions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	9.0	8.9	8.9	9.0	9.0	8.9	8.9	8.6	8.4	8.3	8.3	8.9	9.8	10.4	10.6	10.2	10.2	10.2	9.8	9.9	10.1	10.0	10.1	10.4	9.9	9.9	9.8	9.6
DK <sup>(a)</sup>	3.0	2.8	2.9	1.1	0.5	0.6	0.7	0.8	0.8	1.0	1.1	1.1	1.5	2.0	1.9	1.9	1.8	1.9	2.0	2.2	2.4	2.4	2.5	2.6	2.5	2.5	2.5	2.4
D	13.6	13.4	13.6	13.6	13.7	14.3	14.4	14.4	14.5	14.5	14.8	15.2	15.4	15.3	15.3	15.4	15.7	15.7	15.8	15.4	15.9	16.4	16.4	16.4	16.5	16.5	16.9	17.3
EL <sup>(a)</sup>											8.3	7.8	7.5	7.3	7.2	7.0	8.1	9.4	10.6	13.7	12.6	13.9	13.7	15.7	16.1	16.4	16.5	15.9
E <sup>(a)</sup>											7.4	7.1	7.2	7.3	7.4	6.7	6.5	6.0	5.6	5.5	5.6	5.5	5.4	6.1	6.4	6.0	6.1	6.0
F	6.9	7.2	7.7	8.0	8.1	8.6	8.9	9.4	9.5	10.5	11.1	10.7	11.1	11.4	11.9	11.8	11.9	12.3	12.5	13.1	13.2	13.0	13.4	13.6	13.3	13.1	13.0	12.0
IRL	4.2	4.7	5.3	5.2	5.9	6.5	6.0	6.0	5.8	5.9	5.8	5.7	6.4	6.4	6.1	6.2	5.9	6.0	6.0	6.0	6.0	6.1	6.3	6.2	5.9	5.6	5.3	4.4
I <sup>(a)</sup>	6.8	6.6	6.6	7.0	5.9	6.2	5.7	5.4	5.3	7.2	6.8	6.7	7.0	6.9	6.9	6.7	6.8	6.7	6.6	6.3	6.4	6.5	6.3	6.5	6.8	6.7	6.8	6.7
L	11.4	11.4	11.4	10.8	10.8	11.4	12.2	11.5	10.8	11.3	11.4	11.5	10.6	9.8	9.8	9.7	10.0	10.3	10.3	10.3	10.4	11.0	11.4	10.7	10.4	10.7	10.8	10.5
NL	15.2	15.4	15.3	16.0	16.5	16.4	16.2	15.4	15.6	15.9	15.7	16.6	17.6	19.5	19.4	19.4	18.5	18.5	18.4	18.2	22.9	23.0	24.0	23.4	25.9	25.9	24.4	25.4
A											13.0	13.0	13.1	13.2	13.0	13.3	13.5	13.6	13.9	14.2	14.0	14.0	14.3	14.6	15.4	15.4	14.9	14.4
P <sup>(a)</sup>											8.7	8.8	8.2	8.3	8.1	8.0	7.6	9.1	9.1	9.3	9.7	10.2	9.7	9.9	9.9	9.8	9.8	9.8
FIN											3.3	3.2	3.1	3.0	3.5	3.7	3.3	3.4	3.0	2.7	2.9	2.7	4.3	6.0	7.0	6.5	6.0	5.8
S											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	0.8	1.8	3.3	4.1	4.9
UK <sup>(a)</sup>	6.9	6.9	7.8	8.0	7.6	7.7	8.0	7.9	7.5	7.3	7.4	7.9	8.6	9.2	9.3	9.1	9.5	8.9	8.7	8.3	7.4	7.4	7.6	7.8	8.3	8.2	8.0	8.2
<b>EU-6</b>	<b>10.3</b>	<b>10.4</b>	<b>10.7</b>	<b>11.0</b>	<b>11.1</b>	<b>11.3</b>	<b>11.4</b>	<b>11.5</b>	<b>11.5</b>	<b>12.0</b>	<b>12.1</b>	<b>12.1</b>	<b>12.4</b>	<b>12.5</b>	<b>12.6</b>	<b>12.5</b>	<b>12.6</b>	<b>12.7</b>	<b>12.7</b>	<b>12.5</b>	<b>13.0</b>	<b>13.3</b>	<b>13.5</b>	<b>13.8</b>	<b>14.1</b>	<b>14.1</b>	<b>13.9</b>	<b>13.7</b>
<b>EU-9</b>	<b>9.3</b>	<b>9.5</b>	<b>9.9</b>	<b>10.2</b>	<b>10.1</b>	<b>10.4</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>11.0</b>	<b>10.9</b>	<b>10.9</b>	<b>11.3</b>	<b>11.6</b>	<b>11.6</b>	<b>11.5</b>	<b>11.7</b>	<b>11.7</b>	<b>11.6</b>	<b>11.4</b>	<b>11.7</b>	<b>12.0</b>	<b>12.3</b>	<b>12.6</b>	<b>12.9</b>	<b>12.9</b>	<b>12.7</b>	<b>12.4</b>
<b>EU-12</b>											<b>10.8</b>	<b>10.7</b>	<b>11.1</b>	<b>11.3</b>	<b>11.4</b>	<b>11.2</b>	<b>11.4</b>	<b>11.3</b>	<b>11.2</b>	<b>11.0</b>	<b>11.3</b>	<b>11.5</b>	<b>11.8</b>	<b>12.2</b>	<b>12.5</b>	<b>12.5</b>	<b>12.3</b>	<b>12.0</b>
<b>EU-15</b>											<b>10.2</b>	<b>10.1</b>	<b>10.5</b>	<b>10.8</b>	<b>10.8</b>	<b>10.6</b>	<b>10.8</b>	<b>10.7</b>	<b>10.6</b>	<b>10.4</b>	<b>10.6</b>	<b>10.9</b>	<b>11.2</b>	<b>11.8</b>	<b>12.1</b>	<b>12.2</b>	<b>11.9</b>	<b>11.7</b>
<b>EUR-11</b>											<b>11.6</b>	<b>11.6</b>	<b>11.8</b>	<b>12.0</b>	<b>12.0</b>	<b>11.9</b>	<b>11.9</b>	<b>12.0</b>	<b>11.9</b>	<b>11.6</b>	<b>12.0</b>	<b>12.3</b>	<b>12.5</b>	<b>13.0</b>	<b>13.3</b>	<b>13.4</b>	<b>13.1</b>	<b>12.8</b>
<b>Europe</b>	<b>10.3</b>	<b>10.4</b>	<b>10.7</b>	<b>10.2</b>	<b>10.1</b>	<b>10.4</b>	<b>10.6</b>	<b>10.6</b>	<b>10.6</b>	<b>11.0</b>	<b>10.9</b>	<b>10.7</b>	<b>11.1</b>	<b>11.3</b>	<b>11.4</b>	<b>11.2</b>	<b>11.4</b>	<b>11.3</b>	<b>11.2</b>	<b>11.0</b>	<b>11.3</b>	<b>11.5</b>	<b>11.8</b>	<b>12.2</b>	<b>12.5</b>	<b>12.2</b>	<b>11.9</b>	<b>11.7</b>

<sup>(a)</sup> Partly estimated.

Table/Figure A 30: Employees' Social Contributions as % of Total Taxation



Table/Figure A 31: Social Contributions of Self-Employed as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	0.8	0.8	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.5	1.5	1.5	1.4	1.4	1.2	1.1	1.3	1.5	1.5	1.5	1.5	1.5	1.5	
DK <sup>(a)</sup>	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	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
D	1.4	1.5	1.6	1.7	2.0	2.4	2.5	2.3	2.2	2.2	2.2	2.4	2.6	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.5	2.9	3.0	3.2	3.6	3.6	
EL <sup>(b)</sup>																													
E <sup>(a)</sup>											0.7	0.7	0.7	0.7	0.8	1.5	1.4	1.4	1.3	1.4	1.4	1.6	1.7	1.9	1.9	1.7	1.7	1.7	
F	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.1	1.1	1.3	1.3	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.5	1.5	1.6	1.6	
IRL	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	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	
I <sup>(a)</sup>	0.4	0.4	0.5	0.5	0.4	0.4	0.5	0.4	0.4	0.7	0.8	0.8	1.1	1.1	1.1	1.1	1.2	1.3	1.2	1.1	1.2	1.3	1.4	1.8	1.6	1.7	1.7	1.7	
L	0.6	0.5	0.5	0.5	0.5	0.8	0.9	0.9	0.9	0.8	0.8	0.8	1.8	2.0	1.9	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.5	1.5	
NL	1.7	1.8	1.9	2.0	2.2	2.5	2.4	2.5	2.6	2.6	2.7	3.0	3.4	4.1	3.8	3.8	3.1	3.4	3.6	3.2	3.1	3.3	3.5	3.6	3.9	3.8	3.4	3.7	
A											1.3	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.3	1.3	1.4	1.4	
P <sup>(a)</sup>											0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.5	
FIN											0.5	0.6	0.5	0.5	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.9	0.9	1.5	1.6	1.7	1.4	1.2	1.1
S											0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.7	0.7	0.5	0.5	0.4	0.3	0.4	0.4	0.4	
UK <sup>(a)</sup>	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.0	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	1.0	1.1	1.2	1.2	1.3	1.5	1.6	1.5	1.5	1.6	1.6	1.7	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8	1.9	2.0	2.3	2.3	2.4	2.6	2.5	
EU-9	0.8	0.9	1.0	1.0	1.1	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.7	1.9	1.9	2.0	2.1	2.0	
EU-12											1.2	1.3	1.4	1.4	1.4	1.5	1.4	1.5	1.5	1.4	1.4	1.5	1.6	1.8	1.8	1.9	2.0	1.9	
EU-15											1.2	1.2	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.8	1.8	1.9	1.9	
EUR-11											1.5	1.6	1.7	1.7	1.7	1.8	1.7	1.8	1.8	1.7	1.7	1.8	1.9	2.2	2.2	2.3	2.4	2.3	
Europe	1.0	1.1	1.2	1.0	1.1	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.4	1.5	1.5	1.4	1.4	1.5	1.6	1.8	1.8	1.9	1.9	1.9	

<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Not available.

Table/Figure A 31: Social Contributions of Self-Employed as % of GDP



Table/Figure A 32: Social Contributions of Self-Employed as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	2.2	2.2	2.3	2.4	2.3	2.6	2.6	2.5	2.5	2.4	2.6	3.0	2.9	3.1	3.1	3.2	3.1	3.0	3.1	2.8	2.6	2.9	3.3	3.4	3.3	3.4	3.3	3.3
DK <sup>(a)</sup>	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
D	3.8	4.0	4.3	4.4	4.9	6.1	6.1	5.4	5.3	5.4	5.2	5.8	6.3	5.8	5.8	5.8	5.8	5.8	5.8	5.7	5.7	5.9	6.1	6.9	7.0	7.5	8.6	8.5
EL <sup>(b)</sup>																												
E <sup>(a)</sup>											2.5	2.5	2.6	2.6	2.9	5.0	4.5	4.2	4.0	4.1	4.2	4.5	4.6	5.2	5.5	5.0	4.9	4.8
F	2.8	2.8	2.8	2.6	2.6	2.6	2.6	2.8	2.9	3.2	3.2	3.3	3.3	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.7	3.6	3.6	3.4	3.4	3.5	3.4
IRL	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	0.0	0.0	0.0	0.0	0.0	0.2	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	0.6
I <sup>(a)</sup>	1.4	1.5	1.8	1.8	1.5	1.6	1.7	1.5	1.5	2.3	2.7	2.5	3.2	3.1	3.1	3.2	3.4	3.6	3.3	2.9	3.0	3.3	3.3	4.0	4.0	4.2	3.9	3.8
L	1.8	1.6	1.6	1.4	1.4	1.8	2.0	1.9	1.8	1.7	1.6	1.6	3.7	3.9	3.8	3.7	3.8	3.8	3.7	3.6	3.5	3.6	3.8	3.7	3.7	3.7	3.6	3.4
NL	4.5	4.6	4.8	4.8	5.2	5.6	5.5	5.6	5.7	5.6	5.8	6.6	7.3	8.7	8.2	8.3	6.7	7.0	7.4	7.0	6.9	6.9	7.3	7.4	8.4	8.4	7.6	8.0
A											3.1	2.7	2.8	2.8	2.8	2.7	2.7	2.8	2.8	2.9	2.7	2.7	2.7	2.8	2.9	3.0	3.1	3.1
P <sup>(a)</sup>											0.5	0.5	0.5	0.6	0.6	0.5	0.6	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.2	1.4	1.4	1.4
FIN											1.3	1.5	1.4	1.3	1.4	1.6	1.7	1.8	1.6	1.7	1.9	2.0	3.3	3.4	3.6	2.9	2.5	2.3
S											1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.2	1.2	0.9	1.0	0.8	0.6	0.8	0.8	0.8
UK <sup>(a)</sup>	0.6	0.6	0.7	0.7	0.6	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.0	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	0.7	0.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	3.1	3.2	3.4	3.4	3.7	4.2	4.2	4.0	3.9	4.1	4.1	4.3	4.7	4.7	4.6	4.6	4.5	4.6	4.6	4.4	4.4	4.6	4.7	5.3	5.3	5.6	5.8	5.8
EU-9	2.4	2.6	2.8	2.9	3.0	3.4	3.5	3.3	3.3	3.4	3.3	3.4	3.7	3.7	3.7	3.7	3.6	3.8	3.7	3.6	3.6	3.8	4.0	4.5	4.5	4.7	4.9	4.7
EU-12											3.2	3.3	3.6	3.6	3.6	3.7	3.6	3.7	3.6	3.5	3.6	3.8	3.9	4.4	4.5	4.6	4.8	4.6
EU-15											3.1	3.2	3.5	3.5	3.4	3.5	3.4	3.5	3.5	3.4	3.4	3.6	3.8	4.2	4.3	4.4	4.6	4.4
EUR-11											3.9	4.1	4.4	4.3	4.3	4.4	4.3	4.4	4.3	4.2	4.2	4.4	4.5	5.1	5.2	5.3	5.5	5.4
Europe	3.1	3.2	3.4	2.9	3.0	3.4	3.5	3.3	3.3	3.4	3.3	3.3	3.6	3.6	3.6	3.7	3.6	3.7	3.6	3.5	3.6	3.8	3.9	4.4	4.5	4.4	4.6	4.4

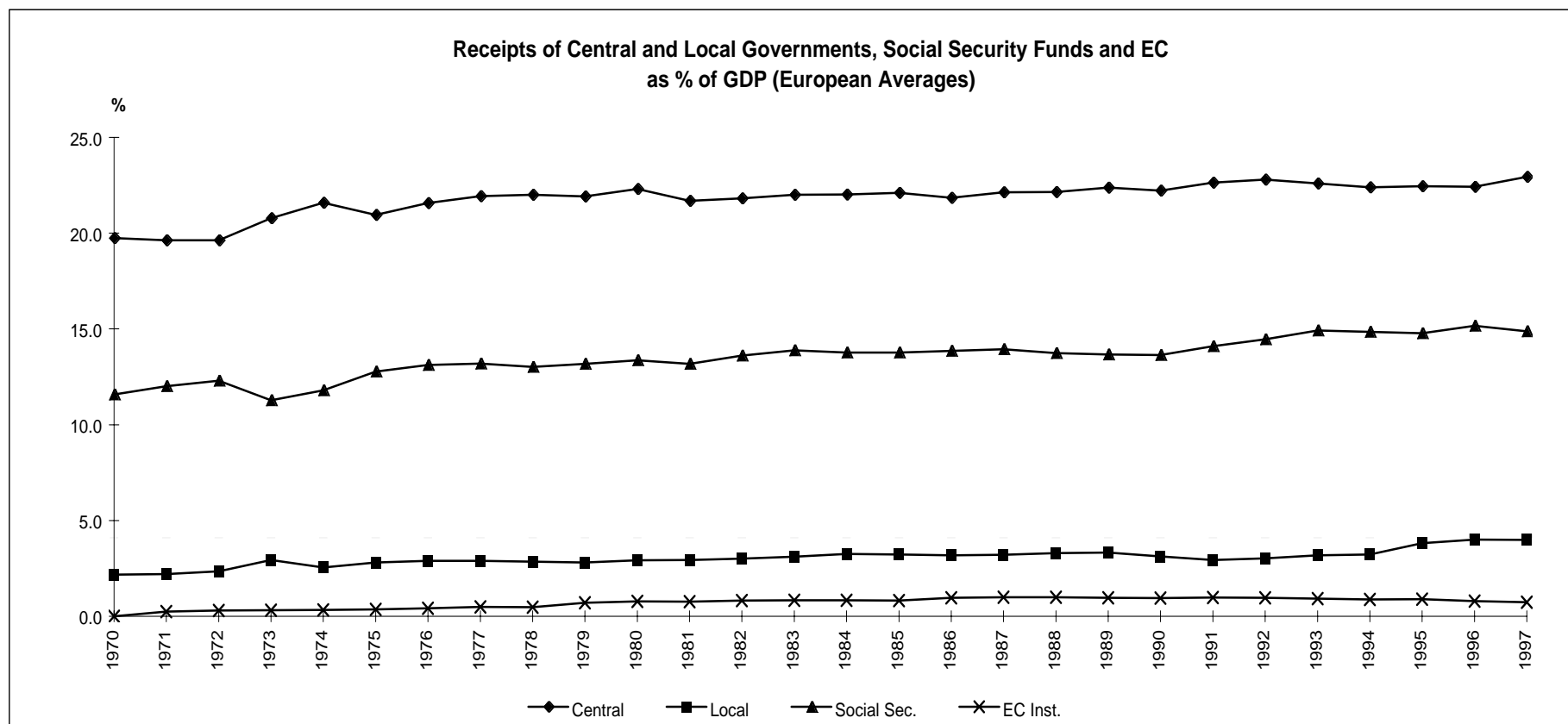
<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Not available.

Table/Figure A 32: Social Contributions of Self-Employed as % of Total Taxation



Table/Figure B 1: Receipts of Central and Local Governments, Social Security Funds and EC Institutions as % of GDP (European Averages)

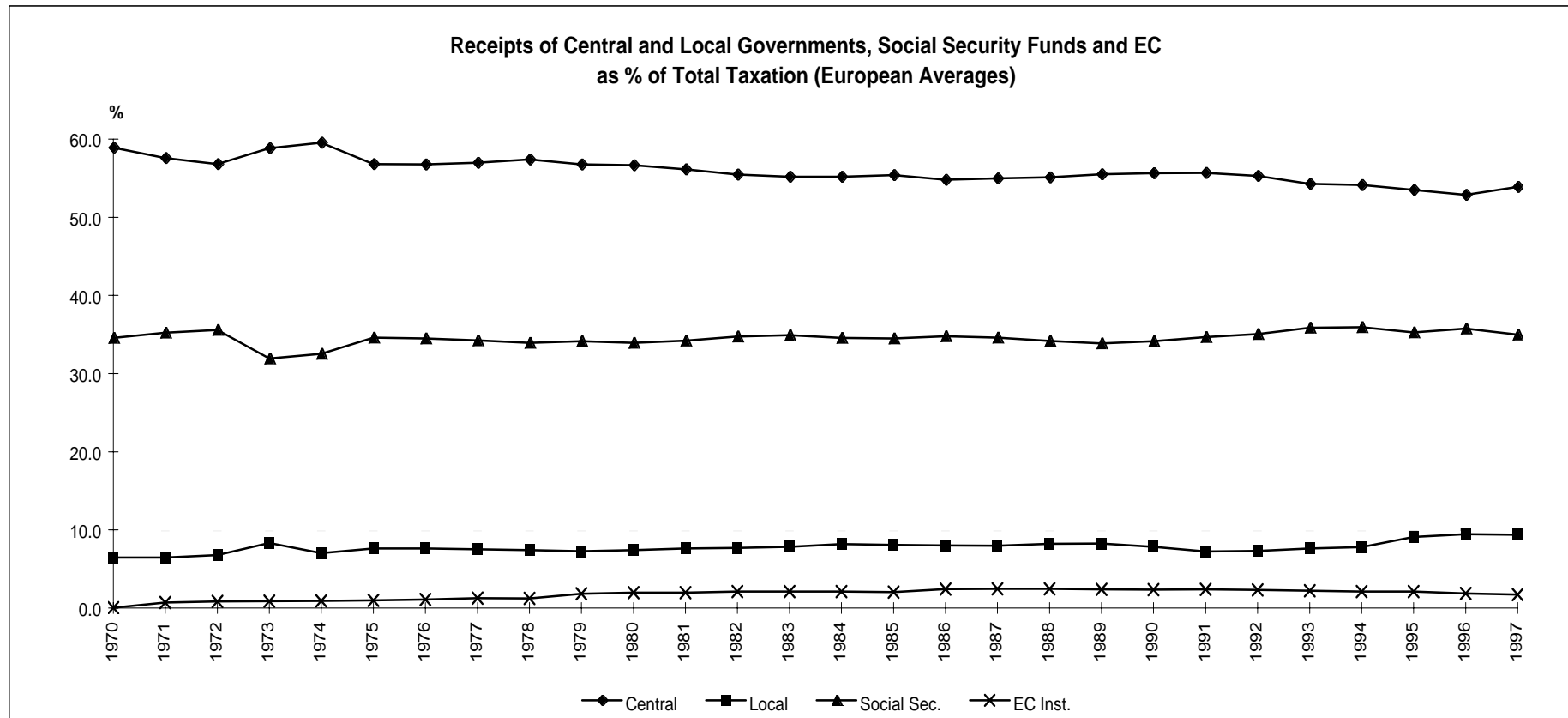
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Central	19.7	19.6	19.6	20.8	21.6	21.0	21.6	21.9	22.0	21.9	22.3	21.7	21.8	22.0	22.0	22.1	21.8	22.1	22.1	22.4	22.2	22.6	22.8	22.6	22.4	22.5	22.4	22.9
Local	2.2	2.2	2.3	2.9	2.5	2.8	2.9	2.9	2.8	2.8	2.9	2.9	3.0	3.1	3.3	3.2	3.2	3.2	3.3	3.3	3.1	2.9	3.0	3.2	3.2	3.8	4.0	4.0
Social Sec.	11.6	12.0	12.3	11.3	11.8	12.8	13.1	13.2	13.0	13.2	13.4	13.2	13.6	13.9	13.8	13.8	13.9	13.9	13.7	13.7	13.6	14.1	14.5	14.9	14.9	14.8	15.2	14.9
EC Inst.	0.0	0.2	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.7	0.8	0.8	0.8	0.8	0.8	0.8	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.9	0.8	0.7





**Table/Figure B 2: Receipts of Central and Local Governments, Social Security Funds and EC Institutions as % of Total Taxation (European Averages)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Central	58.9	57.6	56.8	58.9	59.5	56.8	56.8	57.0	57.4	56.8	56.6	56.1	55.5	55.2	55.2	55.4	54.8	55.0	55.1	55.5	55.7	55.7	55.3	54.3	54.1	53.5	52.9	53.9
Local	6.5	6.5	6.8	8.3	7.0	7.6	7.6	7.5	7.4	7.3	7.4	7.6	7.7	7.8	8.2	8.1	8.0	8.0	8.2	8.3	7.8	7.2	7.3	7.6	7.8	9.1	9.5	9.4
Social Sec.	34.6	35.2	35.6	31.9	32.5	34.6	34.5	34.3	33.9	34.1	33.9	34.2	34.7	34.9	34.6	34.5	34.8	34.6	34.2	33.9	34.1	34.7	35.1	35.9	35.9	35.3	35.8	35.0
EC Inst.	0.0	0.7	0.9	0.9	0.9	1.0	1.1	1.3	1.2	1.8	2.0	2.0	2.1	2.1	2.1	2.0	2.4	2.5	2.5	2.4	2.4	2.4	2.3	2.2	2.1	2.1	1.9	1.7

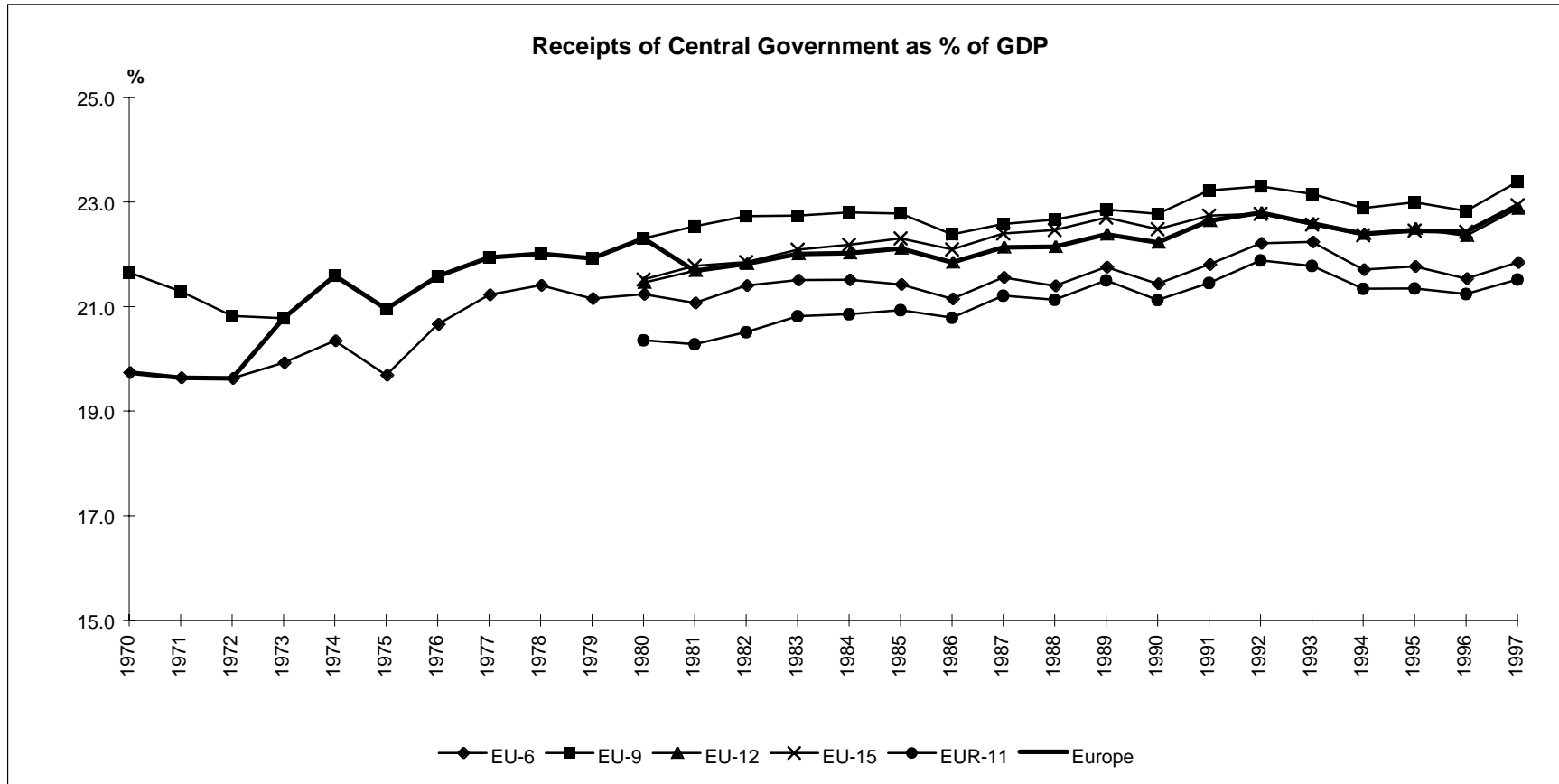


Table/Figure B 3: Receipts of Central Government as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	23.7	23.7	23.5	24.3	25.0	26.6	27.0	28.2	29.4	29.5	28.4	27.9	28.9	28.8	28.8	28.6	27.8	27.7	26.9	26.0	26.3	25.8	25.7	26.2	26.6	26.3	26.5	26.7
DK <sup>(a)</sup>	29.6	31.2	30.6	29.7	32.2	27.8	28.6	29.1	30.2	30.3	30.5	30.4	29.3	30.2	31.6	33.0	34.8	34.6	34.0	33.3	31.4	31.3	31.4	32.6	33.4	32.6	32.0	33.4
D	21.5	21.6	21.3	22.4	22.3	21.3	21.9	22.7	22.5	22.4	21.8	21.2	20.9	20.9	21.0	21.2	20.5	20.7	20.3	21.0	19.8	20.3	20.7	20.7	20.7	20.8	19.8	19.4
EL <sup>(a)</sup>																18.6	20.5	21.2	19.5	18.1	18.7	20.2	20.3	20.8	21.2	22.1	22.1	23.1
E <sup>(a)</sup>											11.3	11.4	10.9	12.1	12.2	13.9	15.1	16.9	16.7	18.1	17.3	17.2	17.9	16.7	16.7	16.7	17.0	16.6
F	20.4	19.5	19.7	18.8	20.2	18.9	20.1	19.4	19.4	19.6	20.3	20.4	20.7	20.5	20.7	20.5	20.2	20.4	19.9	19.7	19.5	19.6	19.2	19.1	19.7	20.1	20.3	21.4
IRL	25.7	26.6	25.4	25.7	25.6	24.7	27.3	26.0	25.6	25.5	28.0	29.1	30.2	31.3	32.2	31.3	31.0	30.9	32.0	29.0	28.7	28.8	29.0	28.8	29.6	27.5	28.1	28.4
I <sup>(a)</sup>	13.7	13.7	13.5	13.4	13.9	13.4	15.0	16.3	17.3	16.4	17.9	18.8	20.4	21.7	21.4	21.2	21.1	22.0	22.5	23.7	23.7	24.3	26.2	26.7	24.3	24.6	24.3	25.1
L	19.6	21.2	21.9	22.7	23.2	27.2	26.6	30.3	31.5	29.2	29.4	30.6	31.5	33.7	32.4	30.0	28.4	28.0	27.4	26.6	27.0	25.7	25.5	27.5	28.5	28.1	28.1	29.3
NL	23.3	23.9	24.6	24.5	24.2	25.1	24.9	26.2	26.3	26.1	25.8	24.7	24.5	23.3	22.8	22.6	23.7	25.0	25.2	23.9	25.6	26.8	26.2	27.2	24.5	23.3	24.0	23.9
A											19.2	19.9	19.5	19.5	20.6	21.1	20.9	20.7	21.7	20.9	20.8	20.9	21.7	22.2	20.9	20.7	21.7	22.2
P <sup>(a)</sup>											17.3	18.5	19.4	21.1	20.8	20.6	20.0	18.4	19.5	19.9	20.0	20.8	22.4	20.7	20.9	21.0	21.0	21.9
FIN											20.3	21.4	20.9	21.1	22.1	22.7	23.7	22.2	24.1	24.4	24.2	25.4	24.7	22.6	23.0	22.1	23.7	23.8
S											25.1	25.4	24.8	26.9	27.3	27.8	28.7	30.8	30.6	31.1	29.3	25.4	22.0	22.0	22.6	23.1	24.8	25.3
UK <sup>(a)</sup>	28.1	26.5	24.3	23.3	25.9	25.8	24.9	24.2	23.5	24.1	25.5	26.9	26.7	26.3	26.5	26.4	25.7	25.1	26.0	25.8	27.2	28.3	27.2	26.1	26.8	27.5	27.6	28.1
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	19.7	19.6	19.6	19.9	20.3	19.7	20.7	21.2	21.4	21.2	21.2	21.1	21.4	21.5	21.5	21.4	21.1	21.6	21.4	21.8	21.4	21.8	22.2	22.2	21.7	21.8	21.5	21.8
EU-9	21.6	21.3	20.8	20.8	21.6	21.0	21.6	21.9	22.0	21.9	22.3	22.5	22.7	22.7	22.8	22.8	22.4	22.6	22.7	22.9	22.8	23.2	23.3	23.2	22.9	23.0	22.8	23.4
EU-12											21.5	21.7	21.8	22.0	22.0	22.1	21.8	22.1	22.1	22.4	22.2	22.6	22.8	22.6	22.4	22.5	22.4	22.9
EU-15											21.5	21.8	21.9	22.1	22.2	22.3	22.1	22.4	22.5	22.7	22.5	22.7	22.8	22.6	22.4	22.5	22.4	22.9
EUR-11											20.4	20.3	20.5	20.8	20.9	20.9	20.8	21.2	21.1	21.5	21.1	21.4	21.9	21.8	21.3	21.3	21.2	21.5
Europe	19.7	19.6	19.6	20.8	21.6	21.0	21.6	21.9	22.0	21.9	22.3	21.7	21.8	22.0	22.0	22.1	21.8	22.1	22.1	22.4	22.2	22.6	22.8	22.6	22.4	22.5	22.4	22.9

<sup>(a)</sup> Partly estimated.

Table/Figure B 3: Receipts of Central Government as % of GDP

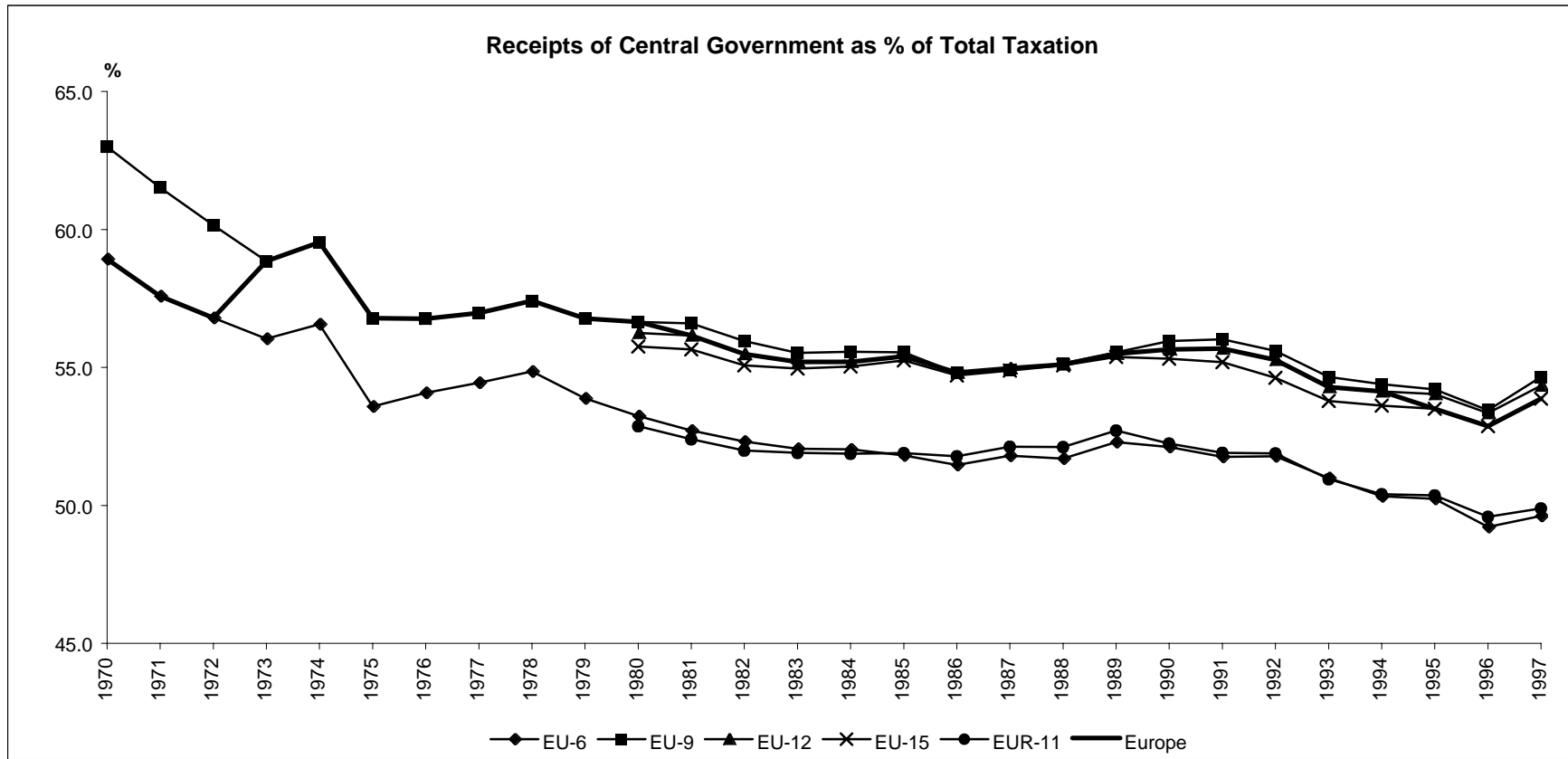


Table/Figure B 4: Receipts of Central Government as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	65.6	64.0	63.0	63.4	63.6	63.1	63.5	63.8	65.2	64.3	64.3	62.7	62.4	62.2	61.1	60.6	59.8	59.2	59.3	59.2	59.4	58.2	57.9	57.9	57.4	57.1	57.4	57.4
DK <sup>(a)</sup>	74.5	71.5	71.1	70.1	71.8	68.0	68.3	68.9	69.6	67.9	66.8	66.8	65.7	65.0	66.4	67.3	68.5	67.0	65.2	65.4	64.4	64.2	64.0	64.5	64.4	63.6	61.9	64.7
D	60.3	59.1	57.4	57.1	55.9	53.6	53.3	54.2	54.2	54.3	52.4	51.2	50.4	50.9	50.9	50.1	50.2	49.8	51.0	50.2	49.4	49.4	48.9	48.5	48.4	47.0	46.3	
EL <sup>(a)</sup>																76.3	73.1	72.4	69.8	63.6	63.6	63.6	63.6	63.6	63.6	63.6	63.6	63.6
E <sup>(a)</sup>											44.4	43.0	41.1	42.7	42.3	46.5	50.2	52.4	51.3	52.8	50.0	49.4	49.1	46.7	47.4	48.8	48.7	46.7
F	58.1	56.6	56.5	53.9	56.8	51.2	51.8	50.2	50.4	48.8	48.7	48.7	48.2	47.0	46.4	46.0	46.0	46.0	45.2	45.0	44.6	44.5	43.8	43.3	44.4	44.8	44.2	46.2
IRL	81.5	81.4	81.1	81.4	79.6	77.3	77.1	77.1	80.0	80.7	80.5	81.3	80.8	80.3	80.6	80.5	80.6	80.7	82.1	80.7	80.9	80.4	80.7	80.5	81.4	81.3	82.9	83.5
I <sup>(a)</sup>	53.2	51.6	51.0	52.1	54.2	51.5	54.5	56.9	58.7	56.6	58.5	59.3	59.8	60.3	61.0	61.0	59.8	60.9	61.6	61.9	61.1	61.1	62.3	61.4	59.5	60.2	56.6	56.9
L	63.4	63.2	63.9	65.2	64.9	63.6	61.8	63.5	64.7	64.0	63.3	64.0	64.1	64.9	64.6	65.2	64.1	63.8	64.4	64.4	64.7	63.0	62.8	64.3	65.7	64.9	65.4	66.9
NL	62.4	61.0	61.3	59.4	57.7	57.7	57.8	58.3	58.1	56.8	56.2	54.3	52.9	49.4	49.9	49.7	51.7	51.9	51.9	52.6	56.5	56.3	55.0	55.9	52.7	51.5	53.4	52.2
A											46.8	47.6	47.7	48.2	49.1	49.0	48.8	48.8	51.3	50.6	50.3	50.1	50.4	50.5	48.9	48.0	49.0	49.6
P <sup>(a)</sup>											67.9	68.3	68.0	69.7	69.4	70.2	64.6	61.2	62.1	62.8	61.6	61.7	62.2	59.5	59.6	59.0	59.0	59.0
FIN											54.9	54.9	55.3	56.0	56.4	55.6	56.2	55.2	55.7	56.2	53.4	54.3	52.8	49.7	48.3	47.7	49.2	50.5
S											51.2	50.7	50.5	53.3	54.5	55.6	55.5	56.4	56.0	55.2	52.5	48.1	43.0	43.7	45.3	46.1	45.7	46.6
UK <sup>(a)</sup>	75.5	74.5	72.0	70.4	71.0	69.4	68.4	68.3	68.9	69.1	69.6	69.4	68.1	67.7	67.9	68.2	67.0	66.8	67.6	67.5	71.8	75.1	74.5	73.7	74.8	74.7	75.1	75.5
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	58.9	57.6	56.8	56.0	56.6	53.6	54.1	54.4	54.8	53.9	53.2	52.7	52.3	52.1	52.0	51.8	51.5	51.8	51.7	52.3	52.1	51.8	51.8	51.0	50.3	50.2	49.2	49.6
EU-9	63.0	61.5	60.2	58.9	59.5	56.8	56.8	57.0	57.4	56.8	56.6	56.6	56.0	55.5	55.6	55.6	54.8	54.9	55.1	55.5	56.0	56.0	55.6	54.7	54.4	54.2	53.5	54.7
EU-12											56.2	56.1	55.5	55.2	55.2	55.4	54.8	55.0	55.1	55.5	55.7	55.7	55.3	54.3	54.1	54.0	53.3	54.3
EU-15											55.8	55.6	55.1	55.0	55.0	55.3	54.7	54.9	55.1	55.4	55.3	55.2	54.6	53.8	53.6	53.5	52.9	53.9
EUR-11											52.9	52.4	52.0	51.9	51.9	51.9	51.8	52.1	52.1	52.7	52.2	51.9	51.9	51.0	50.4	50.4	49.6	49.9
Europe	58.9	57.6	56.8	58.9	59.5	56.8	56.8	57.0	57.4	56.8	56.6	56.1	55.5	55.2	55.2	55.4	54.8	55.0	55.1	55.5	55.7	55.7	55.3	54.3	54.1	53.5	52.9	53.9

<sup>(a)</sup> Partly estimated.

Table/Figure B 4: Receipts of Central Government as % of Total Taxation

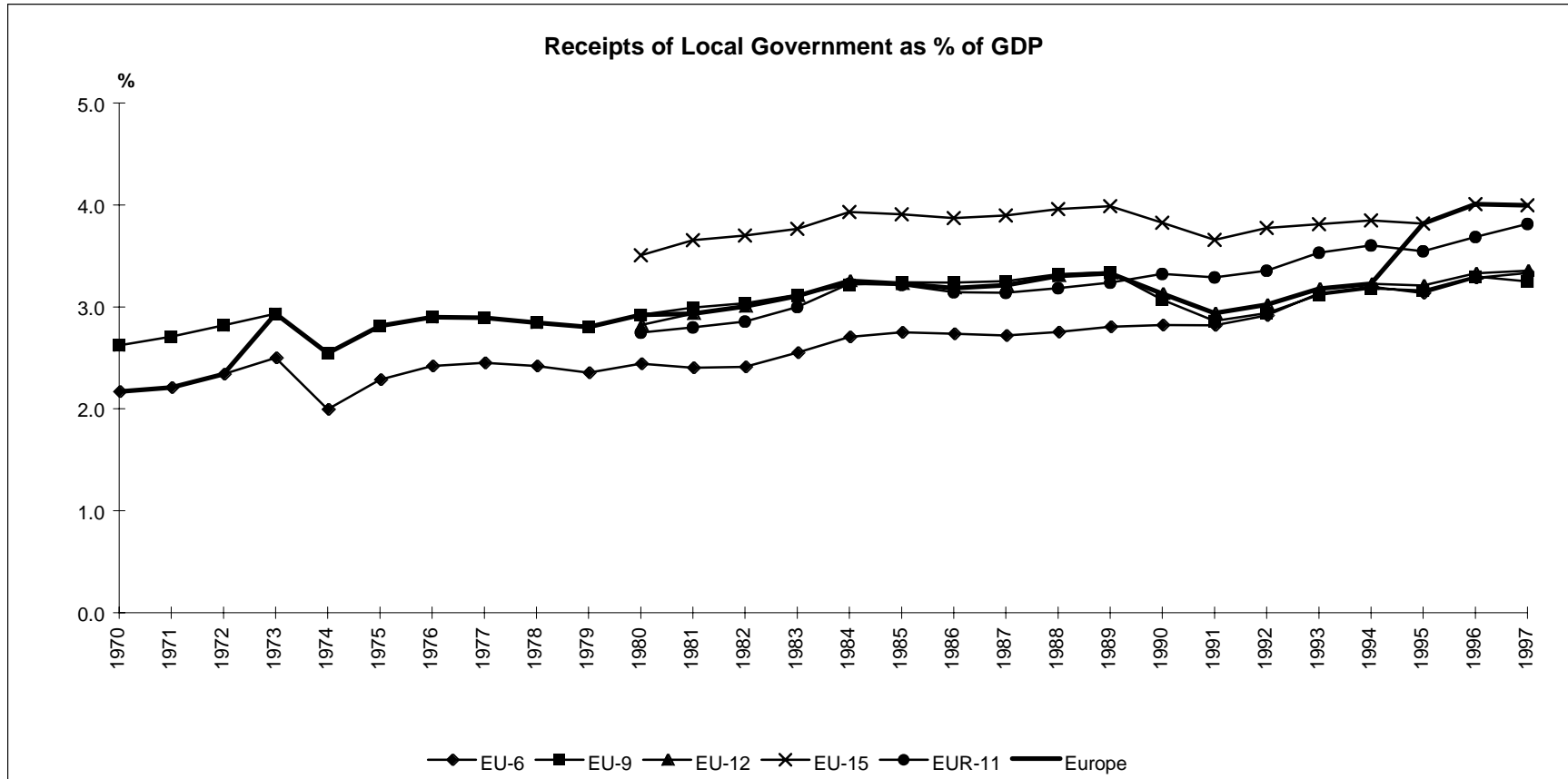


Table/Figure B 5: Receipts of Local Government as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	1.8	1.8	1.9	1.8	1.9	2.0	1.9	1.9	2.1	2.1	1.7	1.9	2.2	2.2	2.4	2.3	2.3	2.2	2.1	1.9	1.9	2.0	2.1	1.9	2.2	2.4	2.3	2.4
DK <sup>(a)</sup>	9.3	10.8	10.7	11.9	11.9	12.3	12.4	12.3	12.4	13.0	13.7	13.7	13.5	14.2	14.0	13.9	13.9	14.8	15.6	15.3	15.0	15.1	15.2	15.5	16.0	16.1	17.0	15.9
D	2.6	2.7	2.9	3.1	3.2	3.0	3.2	3.3	3.2	3.1	3.3	3.1	3.1	3.1	3.1	3.2	3.1	3.1	3.1	3.2	3.0	2.8	2.9	2.9	2.8	2.7	2.7	2.6
EL <sup>(a)</sup>																0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3
E <sup>(a)</sup>											2.4	3.1	3.7	4.1	4.9	4.1	3.3	3.5	3.9	4.0	4.4	4.4	4.5	4.7	4.6	4.6	4.6	5.6
F	2.1	2.0	2.1	2.9	1.5	2.8	2.9	2.8	2.7	2.8	3.0	3.0	3.0	3.2	3.8	3.9	3.9	3.9	4.0	3.9	4.1	4.1	4.1	4.4	4.5	4.4	4.7	4.8
IRL	3.3	3.4	3.4	2.8	2.8	2.4	2.6	2.1	1.4	1.3	1.3	1.1	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	1.0
I <sup>(a)</sup>	2.2	2.3	2.4	1.6	0.9	0.8	0.9	0.8	0.9	0.7	0.8	0.9	0.9	1.3	1.2	1.2	1.3	1.3	1.4	1.6	1.8	1.9	2.1	2.7	3.1	2.9	3.3	3.4
L	2.5	2.5	2.5	2.7	2.8	2.8	2.9	3.3	3.7	3.3	3.1	2.8	2.9	3.5	3.1	3.1	2.8	2.7	2.6	2.7	2.6	2.6	2.2	2.6	2.5	2.8	2.9	2.7
NL	0.6	0.6	0.6	0.6	0.6	0.5	0.6	1.0	1.1	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.8	1.9
A											10.0	10.1	9.8	9.7	10.0	10.2	10.2	10.1	9.0	8.8	9.0	9.2	9.3	9.3	9.3	9.0	9.3	9.4
P <sup>(a)</sup>														0.5	0.5	0.5	1.1	1.5	1.7	1.7	1.7	1.7	2.0	1.9	1.9	1.9	2.0	
FIN											8.0	8.7	8.7	8.7	8.9	9.2	9.3	9.0	9.2	8.9	9.9	9.8	9.7	9.8	10.6	10.1	10.9	10.5
S											14.6	14.9	15.3	15.1	14.5	14.2	14.6	15.0	14.8	14.7	15.1	16.1	18.7	17.7	16.7	15.8	17.4	16.9
UK <sup>(a)</sup>	3.6	3.7	3.7	3.6	3.7	3.8	3.7	3.5	3.4	3.4	3.6	4.1	4.3	4.1	4.0	3.9	4.0	4.0	4.1	4.1	2.7	1.6	1.5	1.4	1.4	1.4	1.4	1.4
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	2.2	2.2	2.3	2.5	2.0	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.7	2.7	2.8	2.8	2.8	2.8	2.9	3.1	3.2	3.1	3.3	3.3
EU-9	2.6	2.7	2.8	2.9	2.5	2.8	2.9	2.9	2.8	2.8	2.9	3.0	3.0	3.1	3.2	3.2	3.2	3.3	3.3	3.3	3.1	2.9	2.9	3.1	3.2	3.2	3.3	3.2
EU-12											2.8	2.9	3.0	3.1	3.3	3.2	3.2	3.2	3.3	3.3	3.1	2.9	3.0	3.2	3.2	3.2	3.3	3.4
EU-15											3.5	3.7	3.7	3.8	3.9	3.9	3.9	3.9	4.0	4.0	3.8	3.7	3.8	3.8	3.8	3.8	4.0	4.0
EUR-11											2.7	2.8	2.9	3.0	3.2	3.2	3.1	3.1	3.2	3.2	3.3	3.3	3.4	3.5	3.6	3.5	3.7	3.8
Europe	2.2	2.2	2.3	2.9	2.5	2.8	2.9	2.9	2.8	2.8	2.9	2.9	3.0	3.1	3.3	3.2	3.2	3.2	3.3	3.3	3.1	2.9	3.0	3.2	3.2	3.8	4.0	4.0

<sup>(a)</sup> Partly estimated.

Table/Figure B 5: Receipts of Local Government as % of GDP



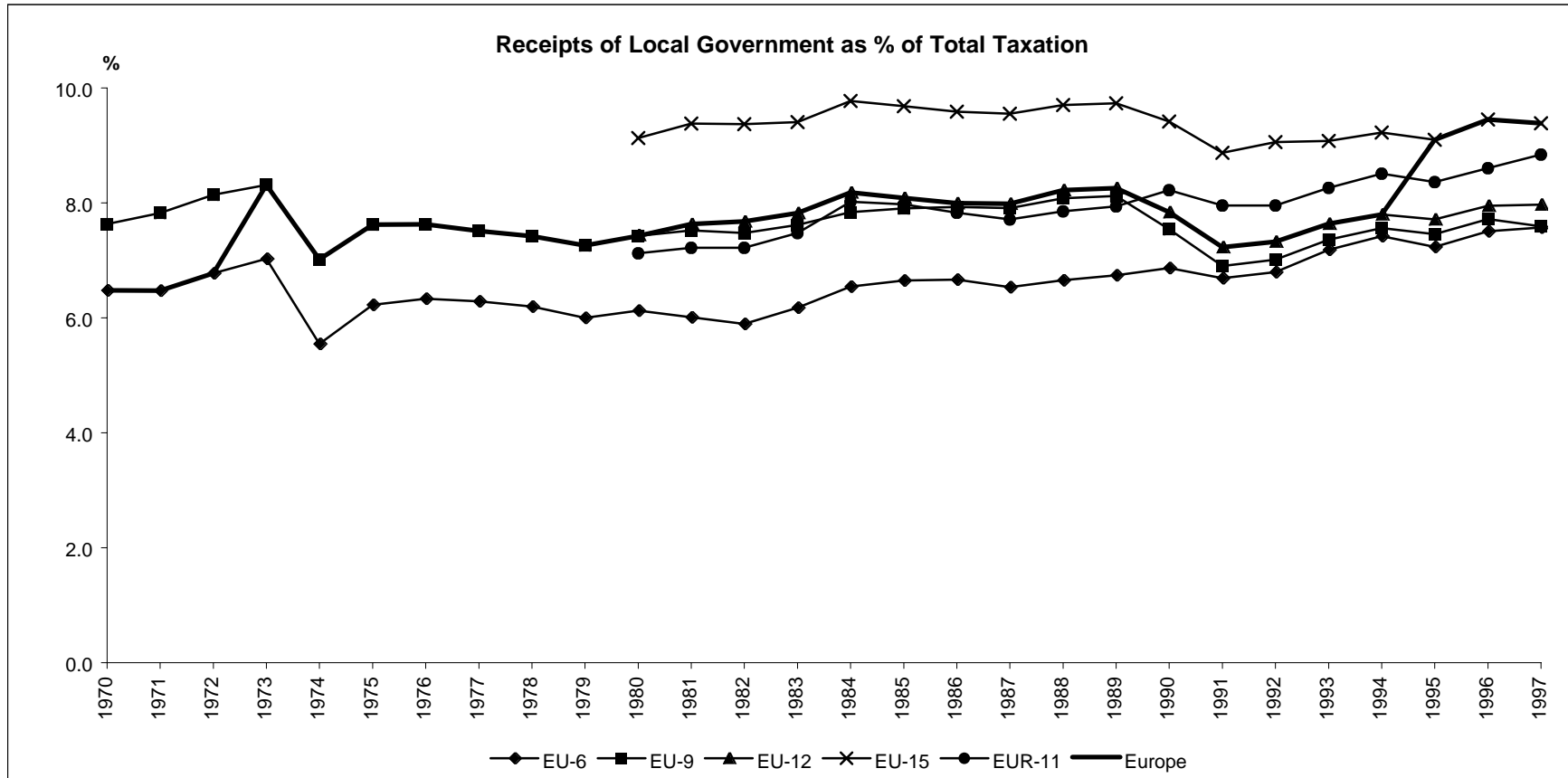
Table/Figure B 6: Receipts of Local Government as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	4.9	4.8	5.0	4.7	4.9	4.6	4.4	4.4	4.6	4.6	4.0	4.2	4.8	4.7	5.2	5.0	4.9	4.8	4.6	4.4	4.2	4.6	4.7	4.3	4.7	5.2	5.1	5.1
DK <sup>(a)</sup>	23.4	24.8	24.9	28.2	26.5	30.1	29.7	29.0	28.5	29.1	30.1	30.2	30.4	30.6	29.4	28.3	27.3	28.8	30.0	30.2	30.8	30.9	31.1	30.7	30.9	31.5	32.9	30.8
D	7.2	7.4	7.9	7.9	8.0	7.7	7.8	7.9	7.8	7.5	8.0	7.5	7.4	7.5	7.6	7.7	7.7	7.5	7.7	7.6	7.5	6.9	6.9	6.9	6.6	6.4	6.3	6.3
EL <sup>(a)</sup>																1.0	0.9	0.8	0.8	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
E <sup>(a)</sup>											9.4	11.8	13.9	14.4	17.2	13.8	11.1	10.8	11.9	11.5	12.9	12.6	12.4	13.1	13.1	13.5	13.2	15.8
F	5.9	5.8	5.9	8.2	4.2	7.6	7.6	7.2	7.1	7.0	7.1	7.2	7.1	7.5	8.5	8.7	8.8	8.7	9.0	8.9	9.3	9.3	9.5	10.0	10.1	9.9	10.3	10.4
IRL	10.3	10.4	10.7	9.0	8.7	7.6	7.2	6.3	4.4	4.3	3.8	3.2	2.5	2.5	2.5	2.7	2.6	2.7	2.5	2.9	2.8	2.8	2.8	2.7	2.6	2.6	2.5	2.9
I <sup>(a)</sup>	8.6	8.5	9.0	6.2	3.6	3.1	3.2	2.9	3.0	2.6	2.5	2.8	2.7	3.6	3.6	3.6	3.7	3.6	3.7	4.3	4.8	4.8	5.1	6.2	7.5	7.1	7.8	7.8
L	8.1	7.6	7.3	7.7	7.7	6.6	6.8	6.9	7.6	7.1	6.6	5.9	6.0	6.8	6.2	6.7	6.4	6.0	6.1	6.5	6.2	6.4	5.3	6.0	5.9	6.4	6.7	6.1
NL	1.5	1.4	1.4	1.4	1.4	1.2	1.4	2.3	2.3	2.4	2.5	2.8	2.8	2.8	2.9	2.9	2.9	2.9	2.9	3.0	3.0	3.0	3.2	3.3	3.6	3.9	4.1	4.1
A											24.4	24.2	24.0	23.9	23.7	23.8	24.0	23.8	21.3	21.4	21.8	22.1	21.6	21.1	21.7	20.8	20.9	20.9
P <sup>(a)</sup>														1.7	1.8	1.7	3.5	5.1	5.5	5.3	5.4	5.2	5.4	5.5	5.3	5.3	5.3	5.3
FIN											21.7	22.3	22.9	23.1	22.8	22.4	22.1	22.3	21.2	20.6	21.8	20.9	20.6	21.5	22.3	21.8	22.6	22.4
S											29.8	29.9	31.1	29.9	28.9	28.4	28.1	27.4	27.2	26.1	27.0	30.4	36.5	35.3	33.4	31.6	32.1	31.2
UK <sup>(a)</sup>	9.5	10.3	11.0	10.9	10.3	10.3	10.1	10.0	10.0	9.7	9.9	10.5	10.9	10.5	10.3	10.1	10.5	10.8	10.8	10.8	7.0	4.2	4.0	3.9	3.8	3.8	3.9	3.9
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	6.5	6.5	6.8	7.0	5.5	6.2	6.3	6.3	6.2	6.0	6.1	6.0	5.9	6.2	6.5	6.6	6.7	6.5	6.7	6.7	6.9	6.7	6.8	7.2	7.4	7.2	7.5	7.6
EU-9	7.6	7.8	8.1	8.3	7.0	7.6	7.6	7.5	7.4	7.3	7.4	7.5	7.5	7.6	7.8	7.9	7.9	7.9	8.1	8.1	7.5	6.9	7.0	7.4	7.6	7.5	7.7	7.6
EU-12											7.4	7.6	7.7	7.8	8.2	8.1	8.0	8.0	8.2	8.3	7.8	7.2	7.3	7.6	7.8	7.7	7.9	8.0
EU-15											9.1	9.4	9.4	9.4	9.8	9.7	9.6	9.6	9.7	9.7	9.4	8.9	9.1	9.1	9.2	9.1	9.5	9.4
EUR-11											7.1	7.2	7.2	7.5	8.0	8.0	7.8	7.7	7.9	7.9	8.2	8.0	8.0	8.3	8.5	8.4	8.6	8.8
Europe	6.5	6.5	6.8	8.3	7.0	7.6	7.6	7.5	7.4	7.3	7.4	7.6	7.7	7.8	8.2	8.1	8.0	8.0	8.2	8.3	7.8	7.2	7.3	7.6	7.8	9.1	9.5	9.4

<sup>(a)</sup> Partly estimated.



Table/Figure B 6: Receipts of Local Government as % of Total Taxation

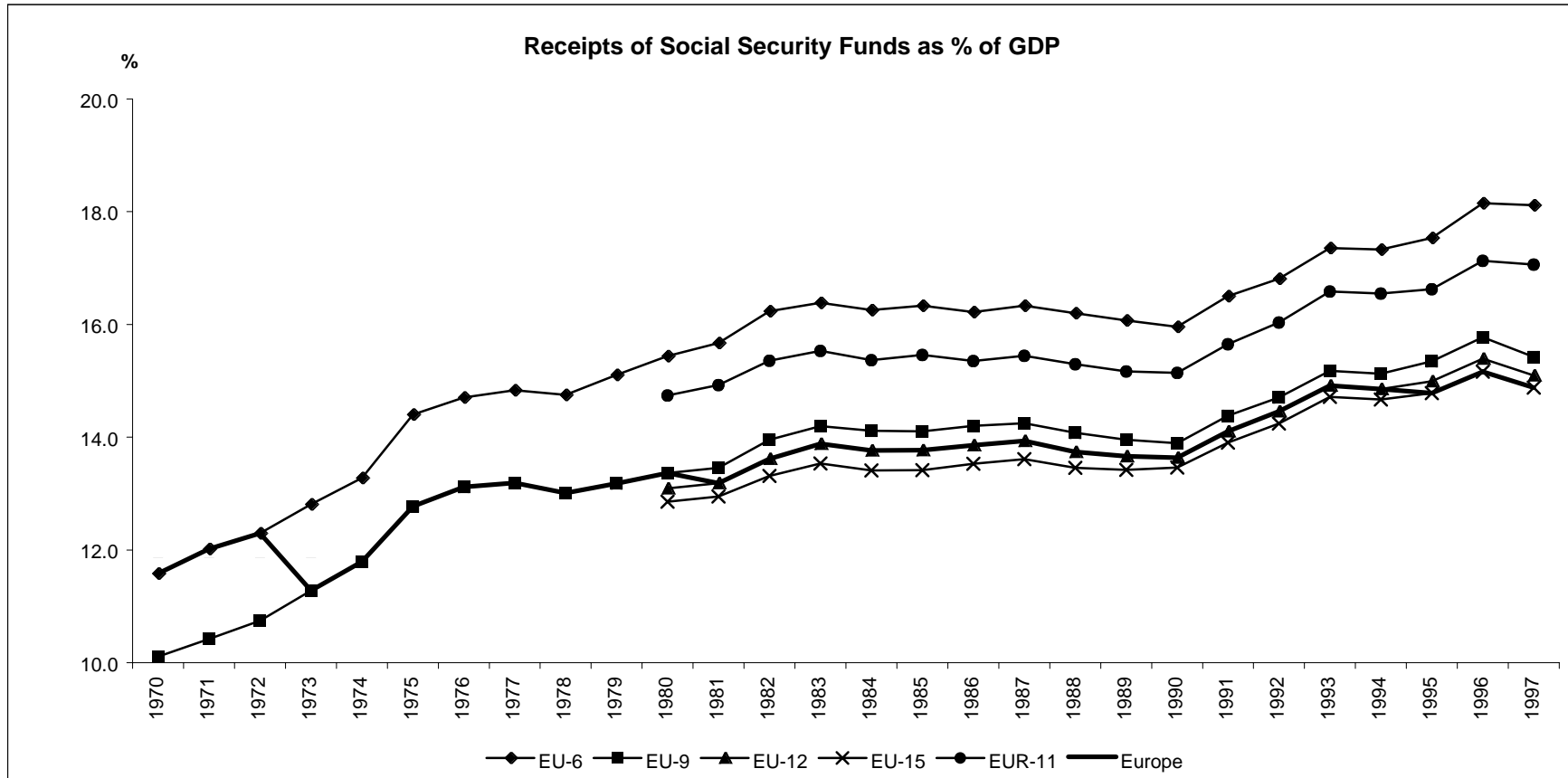


Table/Figure B 7: Receipts of Social Security Funds as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	10.6	11.1	11.4	11.7	11.9	13.0	12.9	13.2	12.9	13.0	12.8	13.5	13.8	13.9	14.6	15.0	15.2	15.5	15.1	14.7	14.8	15.2	15.4	15.9	16.4	16.3	16.3	16.5
DK <sup>(a)</sup>	1.6	1.6	1.7	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.7	1.0	1.2	1.2	1.2	1.2	1.4	1.4	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.6	
D	11.6	12.1	12.6	13.4	14.0	15.0	15.5	15.5	15.3	15.3	15.6	16.2	16.6	16.1	16.1	16.3	16.3	16.4	16.3	16.0	15.8	17.0	17.3	17.8	18.2	18.4	18.9	19.0
EL <sup>(a)</sup>																5.5	5.9	8.0	7.2	9.2	9.5	10.3	10.3	9.7	9.9	10.4	10.7	10.5
E <sup>(a)</sup>											11.8	12.0	11.9	12.2	11.7	11.9	11.4	11.5	11.4	11.7	12.1	12.3	13.1	13.4	13.1	12.2	12.6	12.6
F	12.6	12.8	12.9	13.0	13.6	15.0	15.5	16.1	16.0	17.0	17.8	17.8	18.4	19.0	19.3	19.3	18.9	19.1	19.0	19.2	19.3	19.3	19.5	19.8	19.3	19.5	20.2	19.4
IRL	2.6	2.7	2.6	2.8	3.5	4.1	4.4	4.3	4.1	4.1	4.4	4.4	5.0	5.3	5.3	5.2	5.0	4.8	4.7	4.6	4.7	4.8	4.8	4.8	4.6	4.3	4.0	3.8
I <sup>(a)</sup>	9.9	10.3	10.3	10.4	10.5	11.6	11.3	11.0	10.9	11.2	11.4	11.3	12.1	12.3	11.8	11.7	12.1	12.0	11.9	12.2	12.6	12.8	13.0	13.4	12.7	12.7	14.6	15.1
L	8.7	9.5	9.5	9.1	9.5	12.4	13.2	13.9	13.3	12.9	13.3	13.4	13.7	13.4	13.3	11.9	11.7	11.9	11.4	11.0	11.2	11.4	11.8	11.8	11.4	11.5	11.2	11.0
NL	13.5	14.3	14.4	15.6	16.6	17.2	16.7	16.8	17.1	17.6	17.9	18.5	19.4	21.5	20.4	20.5	19.6	20.5	20.6	18.9	17.1	18.0	18.6	18.6	19.1	19.0	18.1	18.9
A											11.8	11.8	11.5	11.3	11.4	11.7	11.6	11.6	11.6	11.5	11.5	11.6	12.1	12.5	12.6	12.7	12.6	12.4
P <sup>(a)</sup>													8.7	8.6	8.2	9.7	9.8	9.3	9.2	9.8	10.1	10.6	11.1	11.0	11.4	11.4	11.9	
FIN											8.6	8.9	8.3	7.9	8.2	9.0	9.2	9.1	10.0	10.1	11.3	11.6	12.4	13.1	14.0	13.4	12.9	12.1
S											9.3	9.7	9.0	8.5	8.3	8.0	8.5	8.8	9.2	10.6	11.5	11.4	10.5	10.6	10.6	10.4	11.3	11.3
UK <sup>(a)</sup>	5.6	5.4	5.7	5.9	6.6	7.2	7.5	7.2	6.6	6.4	6.7	6.9	7.2	7.5	7.5	7.4	7.5	7.2	7.3	7.2	6.9	6.9	6.8	6.8	6.9	6.9	6.8	6.9
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	11.6	12.0	12.3	12.8	13.3	14.4	14.7	14.8	14.7	15.1	15.4	15.7	16.2	16.4	16.3	16.3	16.2	16.3	16.2	16.1	16.0	16.5	16.8	17.4	17.3	17.5	18.2	18.1
EU-9	10.1	10.4	10.7	11.3	11.8	12.8	13.1	13.2	13.0	13.2	13.4	13.5	14.0	14.2	14.1	14.1	14.2	14.2	14.1	14.0	13.9	14.4	14.7	15.2	15.1	15.3	15.8	15.4
EU-12											13.1	13.2	13.6	13.9	13.8	13.8	13.9	13.9	13.7	13.7	13.6	14.1	14.5	14.9	14.9	15.0	15.4	15.1
EU-15											12.9	12.9	13.3	13.5	13.4	13.4	13.5	13.6	13.5	13.4	13.5	13.9	14.2	14.7	14.7	14.8	15.2	14.9
EUR-11											14.7	14.9	15.4	15.5	15.4	15.5	15.4	15.4	15.3	15.2	15.1	15.6	16.0	16.6	16.5	16.6	17.1	17.1
Europe	11.6	12.0	12.3	11.3	11.8	12.8	13.1	13.2	13.0	13.2	13.4	13.2	13.6	13.9	13.8	13.8	13.9	13.9	13.7	13.7	13.6	14.1	14.5	14.9	14.9	14.8	15.2	14.9

<sup>(a)</sup> Partly estimated.

Table/Figure B 7: Receipts of Social Security Funds as % of GDP

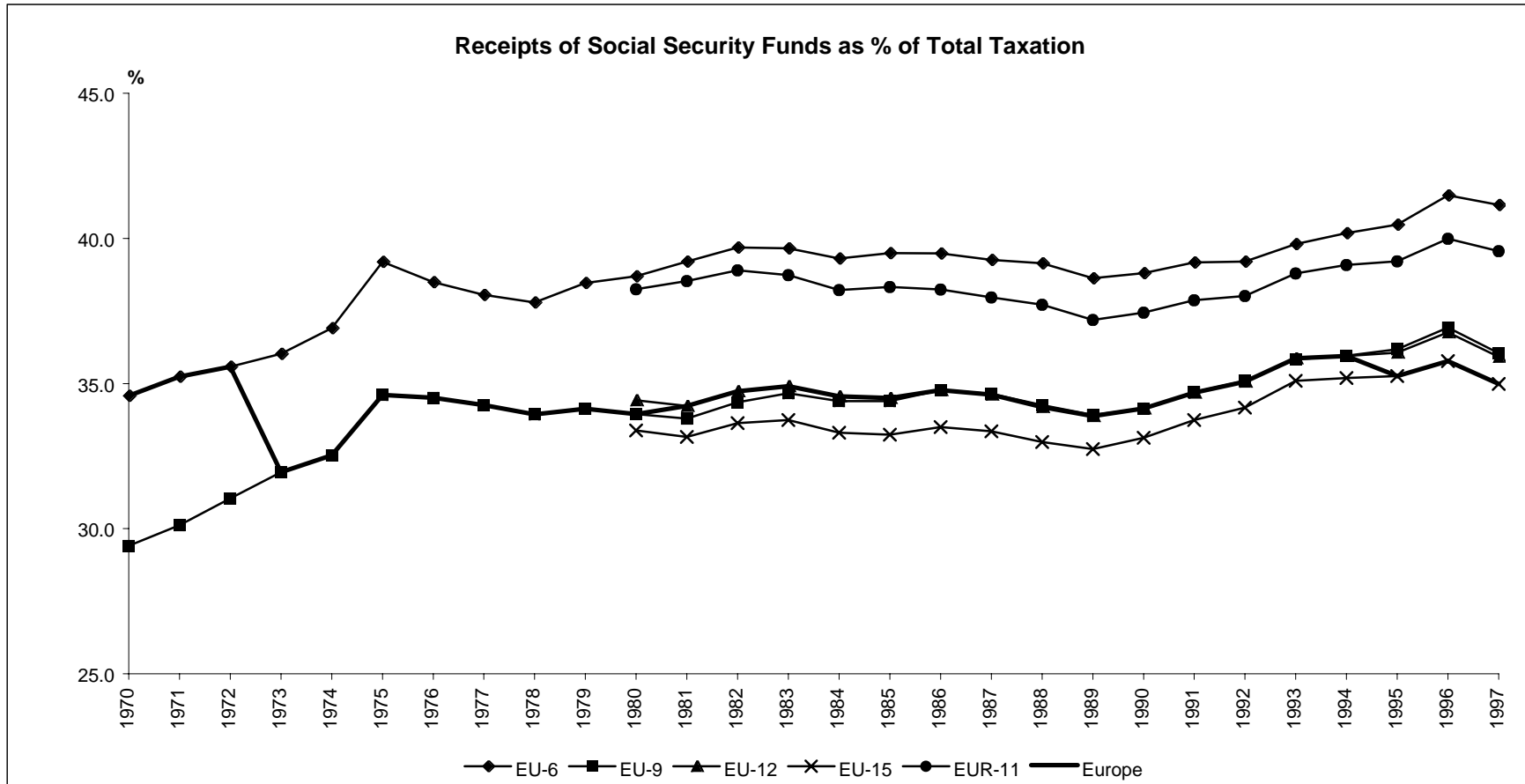


Table/Figure B 8: Receipts of Social Security Funds as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	29.5	29.9	30.5	30.5	30.2	30.8	30.4	29.9	28.6	28.4	29.0	30.3	29.7	30.1	31.0	31.8	32.6	33.0	33.2	33.4	33.5	34.2	34.6	35.3	35.5	35.3	35.3	35.4
DK <sup>(a)</sup>	4.0	3.7	4.0	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.4	2.2	2.7	2.5	2.5	2.3	2.4	2.6	2.7	3.1	3.0	3.1	3.2	3.2	3.1	3.1	3.1
D	32.5	33.0	34.0	34.2	35.1	37.7	37.8	36.8	37.0	37.2	37.6	39.1	40.0	39.3	39.1	39.2	39.8	39.8	39.9	38.9	39.9	41.2	41.3	42.1	42.7	43.0	44.8	45.5
EL <sup>(a)</sup>																22.8	21.1	27.4	26.0	32.3	32.3	32.3	32.3	32.3	32.3	32.3	32.3	32.3
E <sup>(a)</sup>											46.2	45.2	45.1	43.0	40.6	39.7	37.9	35.6	35.0	34.2	35.0	35.5	35.9	37.6	37.1	35.8	36.1	35.5
F	35.9	37.1	37.0	37.3	38.3	40.6	40.0	41.7	41.6	42.3	42.7	42.4	42.9	43.6	43.3	43.5	43.0	43.1	43.3	43.8	44.0	43.9	44.6	44.8	43.6	43.5	43.9	41.9
IRL	8.2	8.2	8.2	8.8	10.9	12.9	12.4	12.6	12.7	12.9	12.6	12.4	13.5	13.5	13.2	13.4	12.9	12.5	12.0	12.8	13.1	13.4	13.4	13.5	12.7	12.6	11.7	11.2
I <sup>(a)</sup>	38.2	39.0	38.9	40.6	41.1	44.4	41.1	38.6	36.9	38.7	37.1	35.8	35.6	34.2	33.6	33.7	34.2	33.3	32.5	32.0	32.3	32.1	30.8	30.7	31.2	31.0	34.1	34.2
L	28.2	28.4	27.9	26.2	26.6	29.1	30.7	29.1	27.3	28.3	28.6	28.1	27.9	25.8	26.6	25.9	26.5	27.1	26.9	26.7	26.8	27.9	29.1	27.6	26.2	26.4	26.1	25.2
NL	36.1	36.4	36.0	37.9	39.6	39.5	38.8	37.4	37.7	38.3	39.0	40.6	41.9	45.5	44.7	45.0	42.8	42.5	42.4	41.5	37.8	37.8	39.1	38.3	41.2	42.1	40.2	41.3
A											28.8	28.3	28.2	27.9	27.2	27.2	27.2	27.5	27.4	28.0	27.9	27.8	28.0	28.4	29.4	29.4	28.4	27.7
P <sup>(a)</sup>											28.7	28.7	28.7	28.7	28.8	28.1	31.3	32.7	29.8	29.1	30.1	30.1	29.5	32.0	31.5	32.0	32.0	32.0
FIN											23.4	22.8	21.8	20.9	20.8	22.0	21.7	22.5	23.1	23.3	24.8	24.8	26.5	28.9	29.4	28.9	26.7	25.7
S											19.0	19.4	18.4	16.8	16.6	16.0	16.4	16.1	16.8	18.7	20.6	21.5	20.5	21.0	21.2	20.8	20.9	20.8
UK <sup>(a)</sup>	15.0	15.2	16.9	17.8	18.1	19.4	20.5	20.2	19.4	18.4	18.2	17.9	18.3	19.3	19.3	19.2	19.4	19.1	19.1	18.8	18.1	18.3	18.6	19.3	19.2	18.7	18.6	18.7
	<b>1970</b>	<b>1971</b>	<b>1972</b>	<b>1973</b>	<b>1974</b>	<b>1975</b>	<b>1976</b>	<b>1977</b>	<b>1978</b>	<b>1979</b>	<b>1980</b>	<b>1981</b>	<b>1982</b>	<b>1983</b>	<b>1984</b>	<b>1985</b>	<b>1986</b>	<b>1987</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>
EU-6	34.6	35.2	35.6	36.0	36.9	39.2	38.5	38.1	37.8	38.5	38.7	39.2	39.7	39.7	39.3	39.5	39.5	39.3	39.1	38.6	38.8	39.2	39.2	39.8	40.2	40.5	41.5	41.2
EU-9	29.4	30.1	31.0	31.9	32.5	34.6	34.5	34.3	33.9	34.1	33.9	33.8	34.4	34.7	34.4	34.4	34.8	34.6	34.3	33.9	34.1	34.7	35.1	35.8	36.0	36.2	36.9	36.0
EU-12											34.4	34.2	34.7	34.9	34.6	34.5	34.8	34.6	34.2	33.9	34.1	34.7	35.1	35.9	35.9	36.1	36.8	35.9
EU-15											33.4	33.2	33.6	33.7	33.3	33.2	33.5	33.4	33.0	32.7	33.1	33.7	34.2	35.1	35.2	35.3	35.8	35.0
EUR-11											38.3	38.5	38.9	38.7	38.2	38.3	38.2	38.0	37.7	37.2	37.4	37.9	38.0	38.8	39.1	39.2	40.0	39.6
Europe	34.6	35.2	35.6	31.9	32.5	34.6	34.5	34.3	33.9	34.1	33.9	34.2	34.7	34.9	34.6	34.5	34.8	34.6	34.2	33.9	34.1	34.7	35.1	35.9	35.9	35.3	35.8	35.0

<sup>(a)</sup> Partly estimated.

Table/Figure B 8: Receipts of Social Security Funds as % of Total Taxation

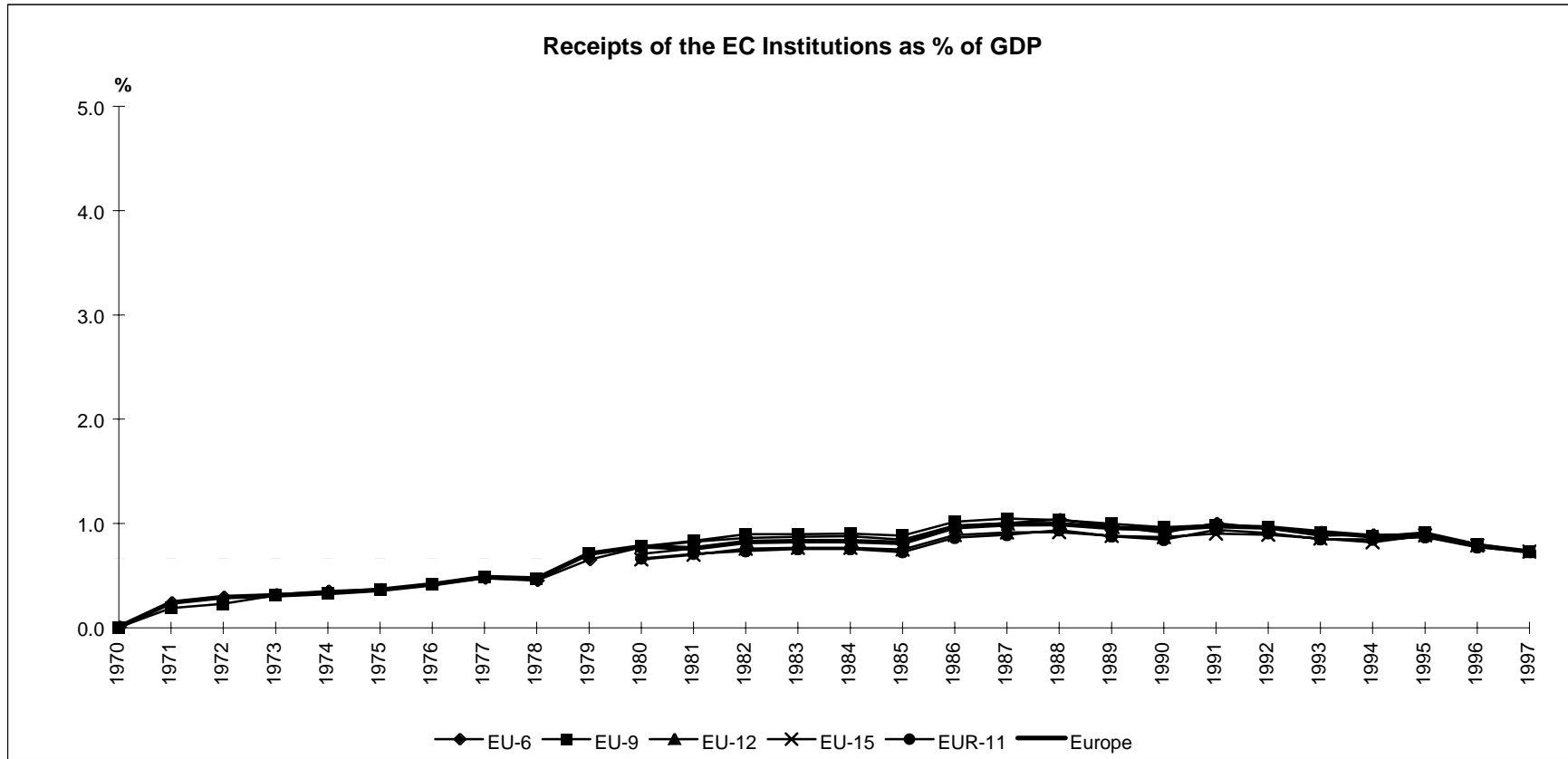


Table/Figure B 9: Receipts of the EC Institutions as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.0	0.5	0.5	0.5	0.5	0.6	0.7	0.8	0.7	1.2	1.2	1.2	1.4	1.4	1.3	1.2	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.2	1.1	1.0	1.0
DK <sup>(a)</sup>	0.0	0.0	0.0	0.2	0.2	0.3	0.4	0.4	0.3	0.7	0.8	0.7	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.0	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.7
D	0.0	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.4	0.4	0.8	0.9	0.9	1.0	1.0	0.9	1.0	1.0	1.1	1.0	0.9	1.0	1.0	0.9	0.9	1.0	0.8	0.8
EL <sup>(a)</sup>											0.0	0.4	0.6	0.7	0.6	0.7	1.4	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.7
E <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4	0.6	0.5	0.7	0.9	0.9	0.9	0.8	0.7	0.7	0.7
F	0.0	0.2	0.2	0.2	0.3	0.2	0.3	0.3	0.4	0.7	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	1.1	1.0	0.9	1.0	0.9	0.8	0.8	0.8	0.7	0.7
IRL	0.0	0.0	0.0	0.2	0.3	0.7	1.2	1.3	0.9	0.7	1.1	1.1	1.2	1.4	1.5	1.3	1.5	1.6	1.3	1.3	1.1	1.2	1.1	1.2	1.2	1.2	1.0	0.8
I <sup>(a)</sup>	0.0	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.6	0.6	0.7	0.7	0.6	0.7	0.6	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.6	0.5
L	0.1	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.7	1.0	1.0	1.3	1.3	1.0	1.3	1.3	1.1	1.0	1.0	1.1	1.1	0.9	0.9	1.0	0.8	0.7
NL	0.0	0.5	0.5	0.5	0.5	0.7	0.8	0.9	0.8	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.3	1.2	1.4	1.3	1.2	1.2	1.2	1.1	1.1
A											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	0.0	0.0	0.8	0.8	0.8
P <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.8	0.9	0.9	1.0	1.1	1.0	1.3	1.0	0.7	0.8
FIN											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	0.0	0.0	0.7	0.7	0.7
S											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	0.0	0.0	0.7	0.7	0.8
UK <sup>(a)</sup>	0.0	0.0	0.0	0.3	0.3	0.3	0.4	0.5	0.6	1.0	0.8	0.9	1.0	1.0	1.0	1.0	1.2	1.2	1.0	1.1	1.2	0.9	1.0	1.1	0.8	1.0	0.9	0.7
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.0	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.7	0.8	0.8	0.9	0.9	0.9	0.8	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.9	0.8	0.7
EU-9	0.0	0.2	0.2	0.3	0.3	0.4	0.4	0.5	0.5	0.7	0.8	0.8	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.8	0.7
EU-12											0.7	0.8	0.8	0.8	0.8	0.8	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.9	0.8	0.7
EU-15											0.7	0.7	0.8	0.8	0.8	0.7	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.8	0.7
EUR-11											0.7	0.7	0.7	0.8	0.8	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.8	0.9	0.8	0.7
Europe	0.0	0.2	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.7	0.8	0.8	0.8	0.8	0.8	0.8	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.9	0.8	0.7

<sup>(a)</sup> Partly estimated.

Table/Figure B 9: Receipts of the EC Institutions as % of GDP



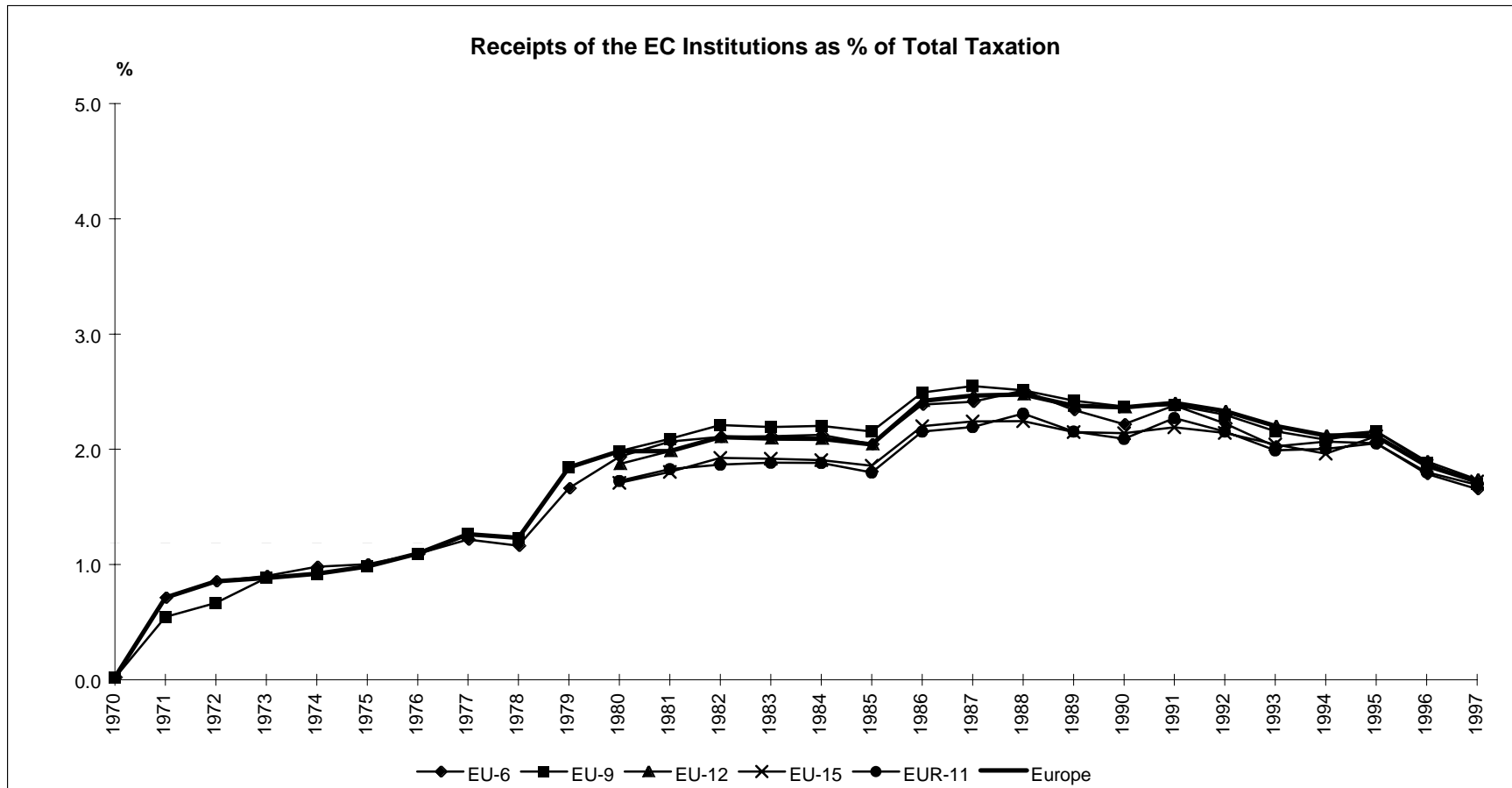
Table/Figure B 10: Receipts of the EC Institutions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.0	1.2	1.4	1.3	1.4	1.4	1.7	1.9	1.6	2.6	2.7	2.8	3.1	2.9	2.7	2.6	2.7	3.1	2.9	3.0	2.9	3.0	2.8	2.5	2.5	2.4	2.2	2.2
DK <sup>(a)</sup>	0.0	0.0	0.0	0.5	0.5	0.7	0.9	0.9	0.7	1.6	1.7	1.6	1.8	1.8	1.8	2.0	1.9	1.9	2.2	1.9	1.7	1.9	1.8	1.6	1.5	1.5	1.4	1.4
D	0.0	0.6	0.8	0.9	1.0	1.0	1.1	1.1	1.0	1.0	2.0	2.2	2.2	2.3	2.4	2.2	2.5	2.5	2.6	2.5	2.4	2.5	2.4	2.2	2.2	2.2	2.0	1.9
EL <sup>(a)</sup>											0.0	2.9	4.4	3.9	3.2	3.0	4.9	3.3	3.4	3.4	3.0	2.9	2.8	2.7	2.6	2.4	2.4	2.4
E <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	0.9	1.1	1.7	1.6	2.1	2.5	2.6	2.6	2.3	2.0	2.0	2.0
F	0.0	0.5	0.6	0.7	0.7	0.7	0.7	0.9	0.9	1.9	1.5	1.7	1.8	1.9	1.8	1.8	2.2	2.3	2.5	2.3	2.1	2.3	2.1	1.9	1.9	1.9	1.5	1.5
IRL	0.0	0.0	0.0	0.7	0.8	2.3	3.3	3.9	2.9	2.1	3.0	3.2	3.2	3.7	3.6	3.4	3.8	4.1	3.3	3.6	3.2	3.4	3.1	3.4	3.2	3.5	2.8	2.3
I <sup>(a)</sup>	0.0	0.9	1.1	1.0	1.0	1.0	1.2	1.5	1.5	2.1	2.0	2.1	1.9	1.8	1.9	1.8	2.3	2.2	2.2	1.9	1.9	2.0	1.8	1.7	1.8	1.6	1.5	1.1
L	0.3	0.8	0.9	0.9	1.0	0.7	0.7	0.5	0.5	0.6	1.5	2.0	2.0	2.5	2.7	2.2	3.0	2.9	2.7	2.4	2.3	2.8	2.7	2.1	2.2	2.2	1.8	1.7
NL	0.0	1.2	1.3	1.3	1.3	1.6	2.0	2.0	1.8	2.4	2.3	2.3	2.3	2.3	2.5	2.5	2.7	2.7	2.8	2.9	2.7	2.9	2.7	2.5	2.5	2.6	2.3	2.4
A											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	0.0	0.0	1.8	1.7	1.7
P <sup>(a)</sup>											0.0	0.0	0.0	0.0	0.0	0.0	0.5	1.1	2.6	2.9	2.8	3.0	2.9	3.0	3.7	2.8	2.0	2.0
FIN											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	0.0	0.0	1.6	1.4	1.4
S											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	0.0	0.0	1.4	1.2	1.4
UK <sup>(a)</sup>	0.0	0.0	0.0	0.9	0.7	0.9	1.1	1.5	1.7	2.9	2.2	2.2	2.6	2.5	2.5	2.6	3.1	3.3	2.6	2.8	3.2	2.4	2.8	3.0	2.2	2.8	2.5	2.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.0	0.7	0.9	0.9	1.0	1.0	1.1	1.2	1.2	1.7	1.9	2.1	2.1	2.1	2.1	2.0	2.4	2.4	2.5	2.3	2.2	2.4	2.2	2.0	2.1	2.1	1.8	1.7
EU-9	0.0	0.5	0.7	0.9	0.9	1.0	1.1	1.3	1.2	1.8	2.0	2.1	2.2	2.2	2.2	2.2	2.5	2.5	2.5	2.4	2.4	2.4	2.3	2.2	2.1	2.2	1.9	1.7
EU-12											1.9	2.0	2.1	2.1	2.1	2.0	2.4	2.5	2.5	2.4	2.4	2.4	2.3	2.2	2.1	2.2	1.9	1.7
EU-15											1.7	1.8	1.9	1.9	1.9	1.9	2.2	2.2	2.2	2.2	2.1	2.2	2.1	2.0	2.0	2.1	1.9	1.7
EUR-11											1.7	1.8	1.9	1.9	1.9	1.8	2.2	2.2	2.3	2.2	2.1	2.3	2.2	2.0	2.0	2.1	1.8	1.7
Europe	0.0	0.7	0.9	0.9	0.9	1.0	1.1	1.3	1.2	1.8	2.0	2.0	2.1	2.1	2.1	2.0	2.4	2.5	2.5	2.4	2.4	2.4	2.3	2.2	2.1	2.1	1.9	1.7

<sup>(a)</sup> Partly estimated.

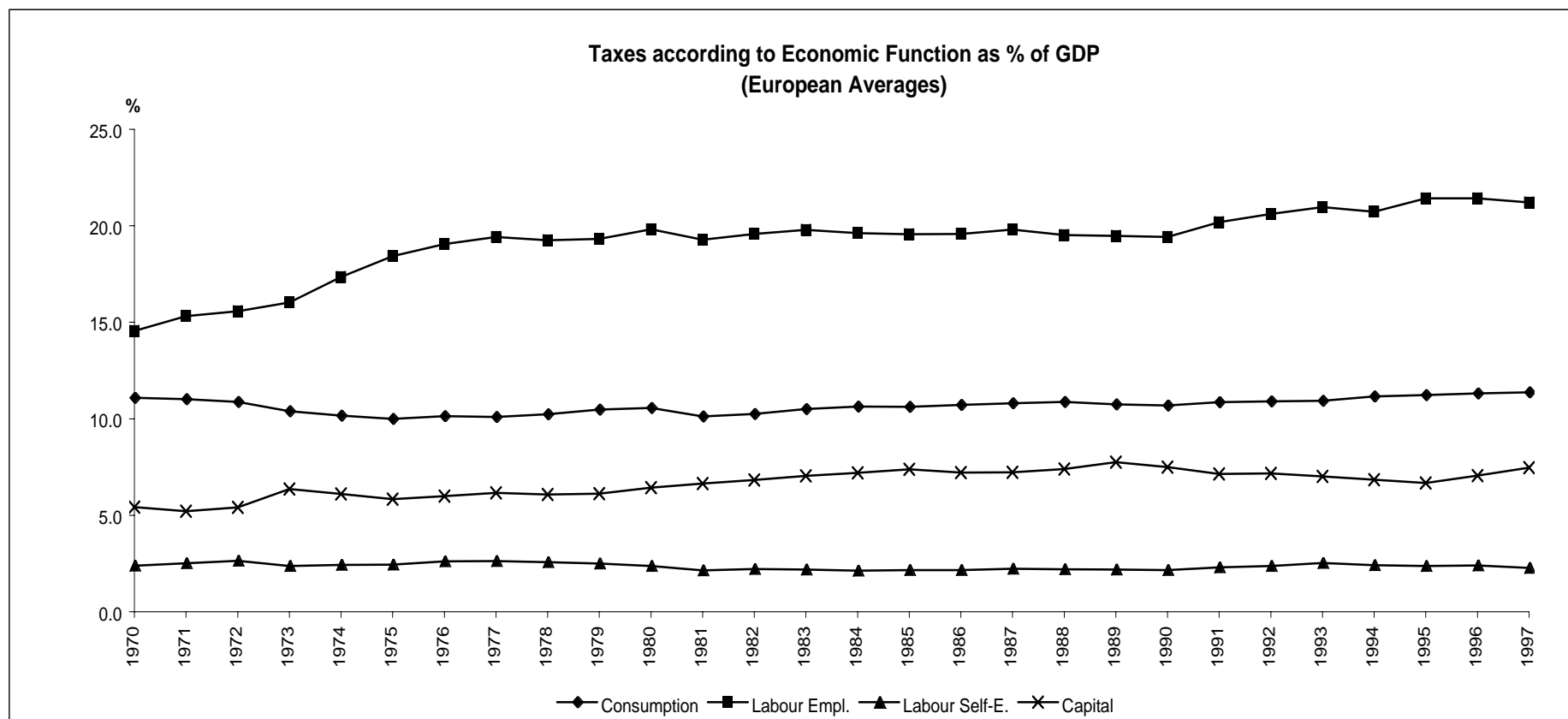


Table/Figure B 10: Receipts of the EC Institutions as % of Total Taxation



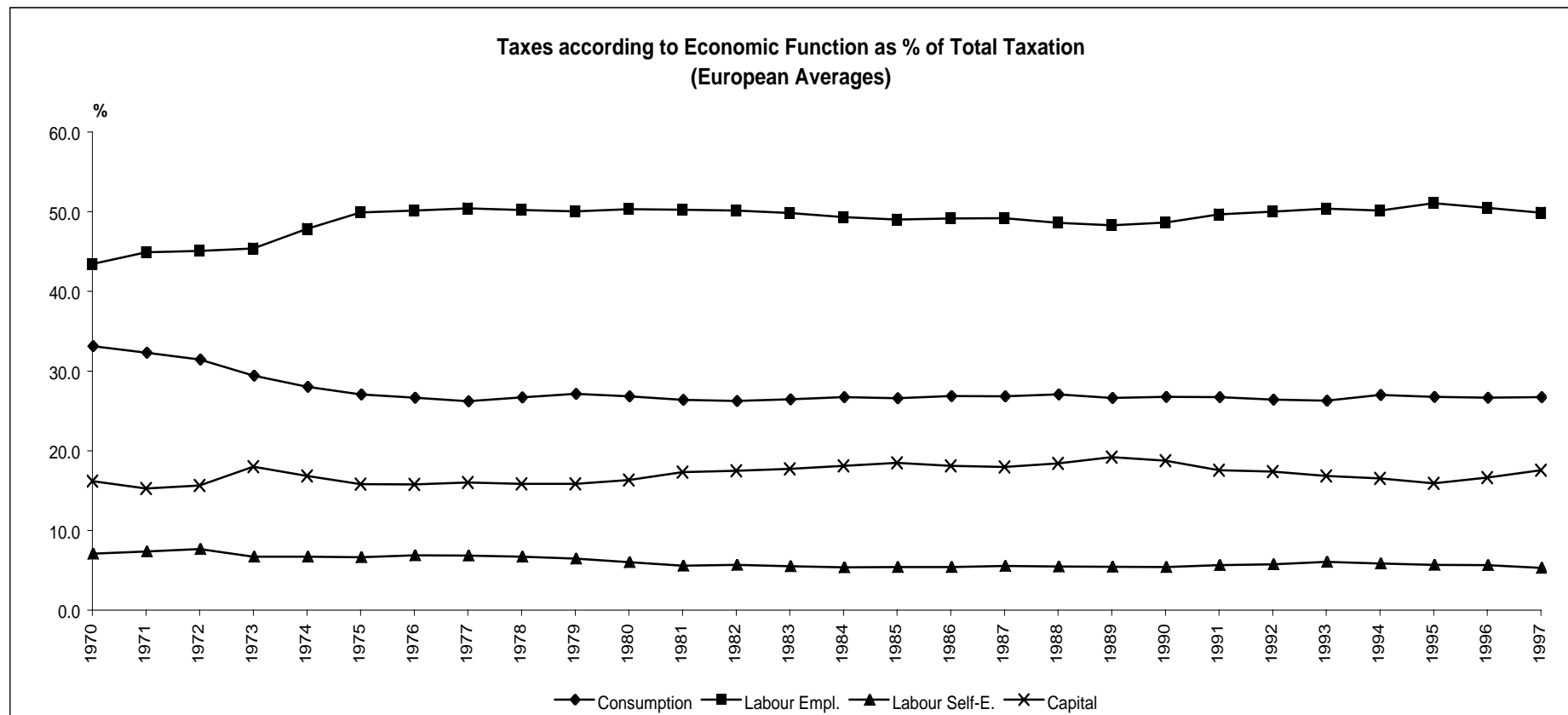
Table/Figure C 1: Taxes according to Economic Function as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Consumption	11.1	11.0	10.9	10.4	10.2	10.0	10.1	10.1	10.2	10.5	10.6	10.1	10.3	10.5	10.6	10.6	10.7	10.8	10.9	10.7	10.7	10.9	10.9	10.9	11.2	11.2	11.3	11.4
Labour Empl.	14.6	15.3	15.6	16.0	17.4	18.4	19.1	19.4	19.2	19.3	19.8	19.3	19.6	19.8	19.6	19.6	19.6	19.8	19.5	19.5	19.4	20.2	20.6	21.0	20.7	21.4	21.4	21.2
Labour Self-E.	2.4	2.5	2.6	2.4	2.4	2.4	2.6	2.6	2.6	2.5	2.4	2.1	2.2	2.2	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.3	2.4	2.5	2.4	2.4	2.4	2.3
Capital	5.4	5.2	5.4	6.4	6.1	5.8	6.0	6.2	6.1	6.1	6.4	6.6	6.8	7.0	7.2	7.4	7.2	7.2	7.4	7.7	7.5	7.1	7.2	7.0	6.8	6.7	7.1	7.5



Table/Figure C 2: Taxes according to Economic Function as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Consumption	33.1	32.3	31.5	29.4	28.0	27.1	26.7	26.2	26.7	27.1	26.8	26.4	26.3	26.4	26.7	26.6	26.9	26.8	27.1	26.6	26.8	26.7	26.4	26.3	27.0	26.8	26.7	26.7
Labour Empl.	43.4	44.9	45.1	45.4	47.9	49.9	50.1	50.4	50.2	50.0	50.3	50.3	50.1	49.9	49.3	49.0	49.1	49.2	48.6	48.3	48.6	49.6	50.0	50.4	50.1	51.1	50.5	49.9
Labour Self-E.	7.1	7.3	7.7	6.7	6.7	6.6	6.9	6.8	6.7	6.5	6.0	5.6	5.7	5.5	5.4	5.4	5.4	5.5	5.5	5.4	5.4	5.7	5.8	6.1	5.9	5.7	5.7	5.3
Capital	16.2	15.3	15.6	18.0	16.8	15.8	15.8	16.0	15.9	15.8	16.3	17.3	17.5	17.7	18.1	18.5	18.1	18.0	18.4	19.2	18.8	17.6	17.4	16.9	16.5	15.9	16.6	17.6

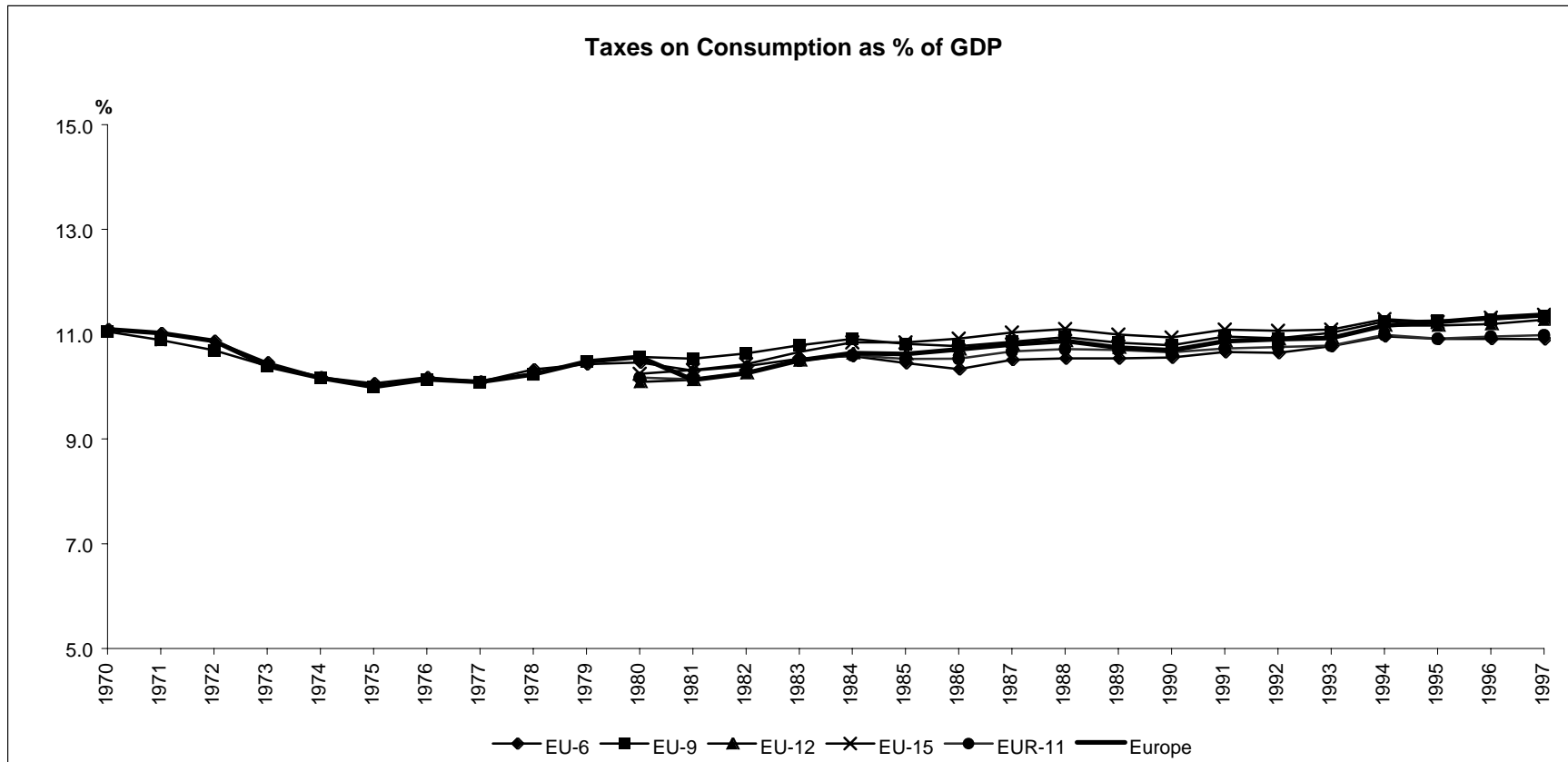


Table/Figure C 3: Taxes on Consumption as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	11.9	11.9	11.1	10.8	10.6	10.4	11.1	11.2	11.3	11.3	10.9	11.2	11.4	11.5	11.0	10.8	10.4	10.7	10.5	10.4	10.4	10.5	10.4	10.4	10.7	10.4	10.7	10.7
DK <sup>(a)</sup>	14.5	15.4	15.4	14.8	13.9	13.7	14.5	15.4	16.2	16.9	16.8	16.7	16.1	16.4	16.5	16.5	17.7	17.2	17.2	16.3	15.8	15.7	15.4	15.4	16.0	16.1	16.4	16.6
D	10.6	10.5	10.6	10.3	9.8	9.8	9.6	9.6	10.0	10.2	10.3	10.3	10.1	10.3	10.4	10.0	9.7	9.8	9.6	9.8	9.8	10.2	10.3	10.7	11.0	10.8	10.6	10.4
EL <sup>(a)</sup>											3.9	4.6	5.2	6.5	7.3	9.1	11.2	13.7	12.8	11.7	12.7	13.7	14.5	13.7	13.1	12.8	12.9	12.8
E <sup>(a)</sup>											5.3	6.1	6.7	7.4	7.9	8.4	9.6	9.4	9.5	9.4	9.2	9.3	9.8	9.1	9.5	9.3	9.5	9.8
F	12.8	12.7	12.7	12.0	12.0	11.7	12.1	11.3	11.6	12.1	12.1	11.9	12.2	12.1	12.1	12.3	12.0	12.2	12.1	11.8	11.6	11.2	11.0	11.0	11.3	11.4	11.7	11.8
IRL	16.0	15.6	14.8	15.1	14.7	14.4	16.4	15.3	14.6	13.7	14.8	15.7	16.7	17.3	17.4	16.7	16.2	15.6	15.6	15.2	14.4	14.0	13.8	13.1	13.6	13.2	13.1	12.9
I <sup>(a)</sup>	9.9	9.9	9.0	8.7	8.5	8.0	7.8	8.4	8.3	7.7	8.1	7.7	8.1	8.7	8.8	8.6	8.9	9.2	9.7	10.1	10.3	10.8	10.7	10.6	10.4	10.5	10.4	10.6
L	6.1	7.0	7.7	7.4	6.5	8.8	8.3	8.4	8.6	8.4	9.6	11.0	12.1	12.5	12.4	11.1	10.8	10.6	10.5	10.1	10.3	10.8	11.5	11.6	11.8	11.7	11.8	11.6
NL	9.8	10.0	10.2	9.9	9.3	9.8	10.1	11.2	11.2	11.1	10.8	10.4	10.6	10.6	11.0	10.9	11.3	11.9	11.8	11.0	10.9	10.9	11.2	11.2	11.3	11.2	11.3	11.4
A											12.6	12.8	12.7	12.8	13.6	13.5	13.2	13.3	13.2	13.0	12.7	12.5	12.5	12.7	12.3	11.6	12.2	12.4
P <sup>(a)</sup>											9.2	9.4	9.8	10.2	9.7	9.4	12.4	12.1	12.5	11.9	11.8	11.9	12.8	12.0	12.9	13.1	13.2	13.2
FIN											13.2	13.4	13.4	13.3	14.0	14.1	14.4	14.5	15.3	15.6	15.2	15.2	15.1	14.8	14.6	14.0	14.5	14.4
S											11.5	12.0	11.9	12.2	12.5	13.1	12.9	13.5	13.3	13.4	13.7	13.9	12.8	13.3	13.1	11.6	12.7	12.0
UK <sup>(a)</sup>	10.3	9.6	9.2	9.2	9.3	8.9	8.9	8.9	8.5	9.6	10.1	10.5	10.7	10.8	11.2	11.3	11.5	11.3	11.6	11.2	11.0	11.5	11.5	11.6	11.8	12.2	12.2	12.4
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	11.1	11.0	10.9	10.5	10.2	10.1	10.2	10.1	10.3	10.4	10.5	10.3	10.4	10.5	10.6	10.5	10.3	10.5	10.5	10.5	10.6	10.7	10.6	10.8	11.0	10.9	10.9	10.9
EU-9	11.0	10.9	10.7	10.4	10.2	10.0	10.1	10.1	10.2	10.5	10.6	10.5	10.6	10.8	10.9	10.8	10.8	10.9	10.9	10.8	10.8	11.0	10.9	11.0	11.2	11.3	11.3	11.3
EU-12											10.1	10.1	10.3	10.5	10.6	10.6	10.7	10.8	10.9	10.7	10.7	10.9	10.9	10.9	11.2	11.2	11.2	11.3
EU-15											10.2	10.3	10.4	10.7	10.8	10.8	10.9	11.0	11.1	11.0	10.9	11.1	11.1	11.1	11.3	11.2	11.3	11.4
EUR-11											10.2	10.1	10.3	10.5	10.6	10.5	10.5	10.7	10.7	10.7	10.7	10.7	10.8	10.8	11.0	10.9	11.0	11.0
Europe	11.1	11.0	10.9	10.4	10.2	10.0	10.1	10.1	10.2	10.5	10.6	10.1	10.3	10.5	10.6	10.6	10.7	10.8	10.9	10.7	10.7	10.9	10.9	10.9	11.2	11.2	11.3	11.4

<sup>(a)</sup> Partly estimated.

Table/Figure C 3: Taxes on Consumption as % of GDP

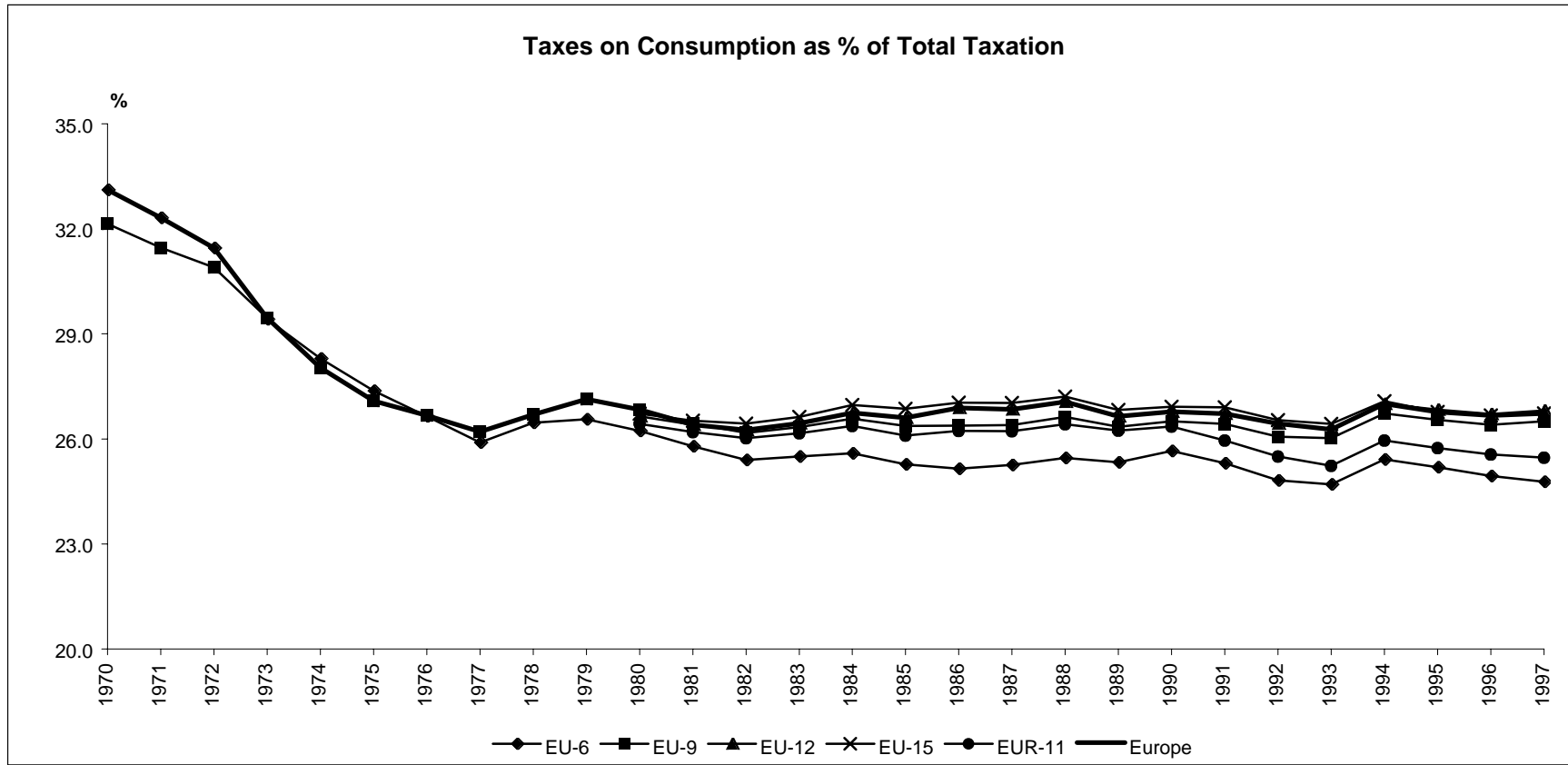


Table/Figure C 4: Taxes on Consumption as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	32.9	32.1	29.7	28.1	27.1	24.7	26.2	25.5	25.0	24.6	24.7	25.1	24.6	24.8	23.4	22.9	22.4	22.8	23.0	23.8	23.5	23.6	23.4	23.0	23.2	22.7	23.1	23.0
DK <sup>(a)</sup>	36.5	35.3	35.8	35.0	31.0	33.4	34.7	36.4	37.3	37.9	36.8	36.8	36.2	35.3	34.6	33.7	34.8	33.4	33.0	32.1	32.5	32.2	31.4	30.4	30.9	31.4	31.8	32.2
D	29.8	28.7	28.4	26.1	24.6	24.6	23.5	22.8	24.1	24.8	24.9	24.9	24.4	25.1	25.1	24.1	23.6	23.8	23.6	23.8	24.9	24.8	24.6	25.2	25.8	25.1	25.1	25.0
EL <sup>(a)</sup>											34.4	36.6	37.7	37.6	37.3	37.4	39.8	46.7	45.9	41.1	43.2	43.2	45.5	43.2	40.7	38.0	38.0	36.9
E <sup>(a)</sup>											20.7	23.1	25.1	25.8	27.3	28.2	31.7	29.2	29.1	27.2	26.6	26.7	26.8	25.4	26.8	27.2	27.2	27.5
F	36.5	36.7	36.4	34.3	33.9	31.6	31.2	29.2	30.1	30.2	28.9	28.4	28.4	27.8	27.3	27.8	27.4	27.5	27.6	26.9	26.6	25.4	25.2	24.9	25.4	25.5	25.5	25.4
IRL	50.5	47.8	47.3	47.7	45.9	44.9	46.2	45.5	45.7	43.2	42.6	43.9	44.5	44.5	43.5	42.9	42.2	40.8	40.0	42.5	40.5	39.0	38.4	36.6	37.5	39.1	38.6	38.0
I <sup>(a)</sup>	38.3	37.3	34.1	33.8	33.3	30.8	28.6	29.4	28.1	26.5	26.4	24.5	23.6	24.2	25.1	24.6	25.2	25.5	26.5	26.4	26.5	27.0	25.4	24.3	25.5	25.7	24.3	24.0
L	19.8	20.8	22.4	21.3	18.1	20.5	19.3	17.7	17.7	18.3	20.6	23.0	24.5	24.0	24.8	24.1	24.4	24.2	24.6	24.4	24.6	26.5	28.3	27.2	27.2	26.9	27.5	26.5
NL	26.1	25.5	25.4	24.1	22.3	22.4	23.4	24.9	24.7	24.2	23.5	23.0	22.8	22.5	24.1	24.0	24.7	24.6	24.2	24.1	24.2	22.9	23.5	23.2	24.2	24.8	25.1	25.0
A											30.6	30.5	31.1	31.7	32.4	31.4	30.9	31.4	31.2	31.6	30.7	30.0	29.1	28.8	28.6	26.9	27.6	27.7
P <sup>(a)</sup>											36.0	34.6	34.2	33.8	32.3	31.9	40.1	40.1	39.8	37.5	36.4	35.3	35.6	34.6	36.6	36.8	35.9	35.5
FIN											35.7	34.6	35.3	35.4	35.7	34.5	34.1	36.0	35.3	35.9	33.4	32.5	32.2	32.4	30.6	30.3	30.1	30.7
S											23.3	23.9	24.1	24.1	24.9	26.1	24.9	24.7	24.3	23.7	24.6	26.4	25.1	26.5	26.2	23.1	23.5	22.0
UK <sup>(a)</sup>	27.6	27.1	27.1	27.9	25.6	24.0	24.4	25.1	25.0	27.5	27.5	27.1	27.2	27.8	28.8	29.1	29.9	30.0	30.1	29.3	28.9	30.6	31.6	32.7	33.0	33.0	33.2	33.2
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	33.1	32.3	31.5	29.4	28.3	27.4	26.6	25.9	26.5	26.6	26.2	25.8	25.4	25.5	25.6	25.3	25.1	25.3	25.5	25.3	25.7	25.3	24.8	24.7	25.4	25.2	24.9	24.8
EU-9	32.1	31.5	30.9	29.4	28.0	27.1	26.7	26.2	26.7	27.1	26.8	26.4	26.2	26.3	26.6	26.4	26.4	26.4	26.6	26.3	26.5	26.4	26.1	26.0	26.7	26.5	26.4	26.5
EU-12											26.6	26.4	26.3	26.4	26.7	26.6	26.9	26.8	27.1	26.6	26.8	26.7	26.4	26.3	27.0	26.8	26.7	26.8
EU-15											26.7	26.5	26.4	26.6	27.0	26.9	27.0	27.0	27.2	26.8	26.9	26.9	26.5	26.4	27.1	26.8	26.7	26.7
EUR-11											26.4	26.2	26.0	26.2	26.4	26.1	26.2	26.2	26.4	26.2	26.4	26.0	25.5	25.2	26.0	25.7	25.6	25.5
Europe	33.1	32.3	31.5	29.4	28.0	27.1	26.7	26.2	26.7	27.1	26.8	26.4	26.3	26.4	26.7	26.6	26.9	26.8	27.1	26.6	26.8	26.7	26.4	26.3	27.0	26.8	26.7	26.7

<sup>(a)</sup> Partly estimated.

Table/Figure C 4: Taxes on Consumption as % of Total Taxation



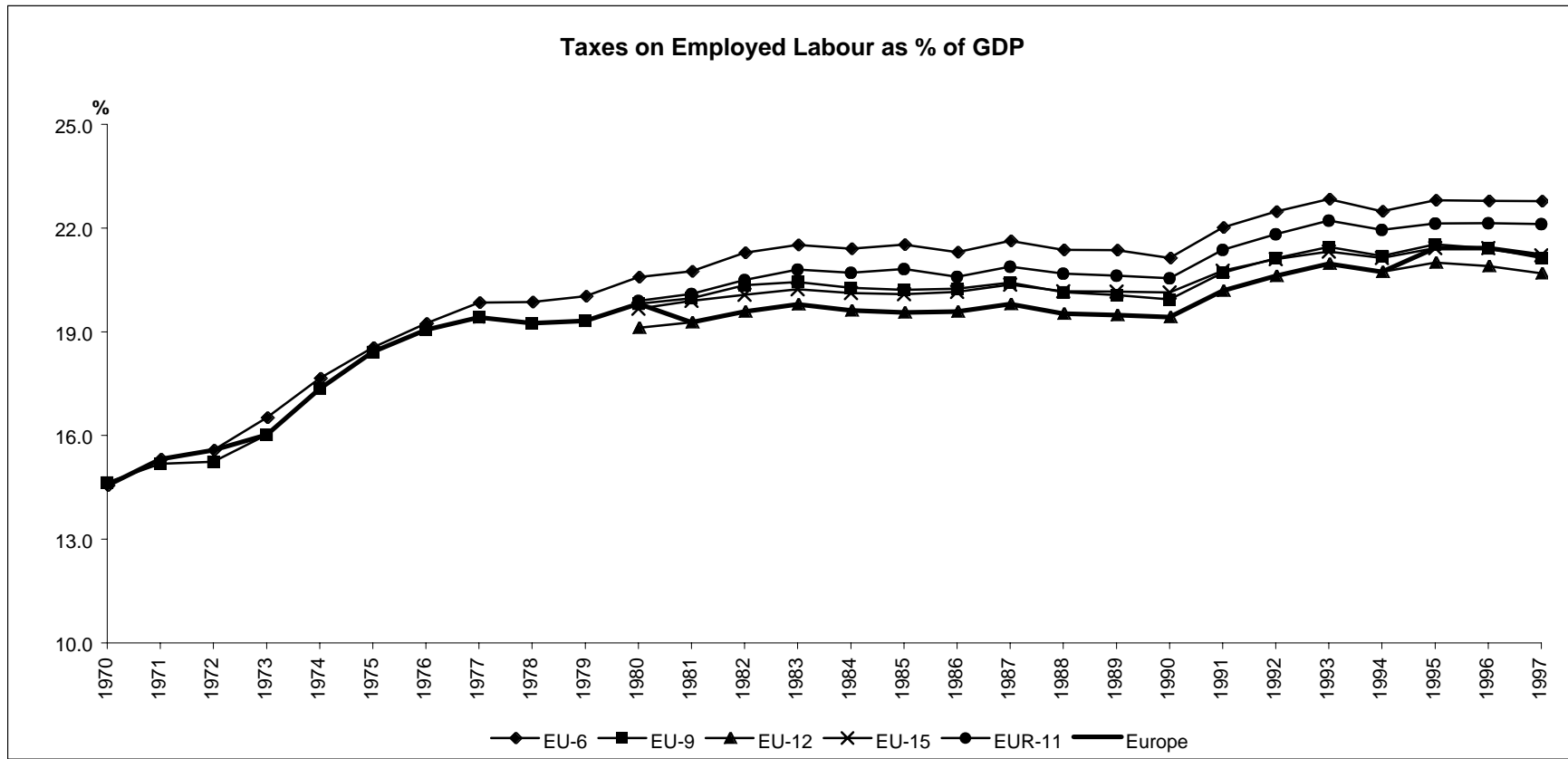
Table/Figure C 5: Taxes on Employed Labour as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	15.6	16.4	17.2	17.9	18.8	21.2	21.1	22.2	22.7	23.1	22.2	22.1	22.9	22.8	23.6	23.9	23.7	23.6	22.7	21.8	22.4	22.7	23.1	23.4	23.4	23.2	22.8	22.8
DK <sup>(a)</sup>	18.7	21.4	20.9	20.4	23.1	20.2	20.1	19.8	19.9	20.3	21.3	21.8	22.0	22.9	22.8	23.8	23.1	24.1	24.6	24.5	24.1	24.5	24.8	25.3	25.4	25.0	24.7	24.6
D	16.0	17.2	17.3	19.1	20.0	20.1	20.8	21.3	20.9	20.6	21.4	21.6	21.9	21.6	21.7	22.1	21.9	22.4	22.0	22.0	20.9	22.5	23.1	23.1	23.3	24.0	23.3	23.2
EL <sup>(a)</sup>											3.9	4.2	4.4	5.5	6.3	7.7	8.9	9.9	10.4	12.0	12.1	13.7	13.0	13.3	13.8	15.2	15.4	16.0
E <sup>(a)</sup>											14.7	15.0	14.6	15.3	15.0	14.7	13.9	14.7	14.7	15.2	16.1	16.7	17.5	17.8	17.5	16.8	17.0	17.2
F	15.0	15.1	15.4	15.3	16.3	17.5	18.4	19.2	19.1	19.9	20.8	20.9	21.5	22.2	22.6	22.2	21.7	22.0	21.5	21.7	21.9	22.5	22.9	23.3	23.0	23.2	23.6	23.5
IRL	8.4	9.5	9.2	9.7	10.9	11.8	13.0	12.2	11.8	12.2	14.0	14.2	14.9	15.8	16.6	16.3	16.1	16.5	16.8	14.5	14.6	14.9	14.8	15.1	14.7	13.3	13.0	12.9
I <sup>(a)</sup>	9.8	10.2	10.2	10.3	11.8	13.7	14.1	14.5	15.3	15.3	16.0	16.7	17.5	18.0	17.3	17.8	18.0	18.1	18.3	18.9	19.2	19.2	19.5	20.1	18.9	18.8	20.5	20.9
L	13.1	15.0	15.1	15.1	15.8	20.4	20.4	22.1	21.5	21.1	21.7	21.9	20.7	20.6	20.4	18.1	18.1	17.6	16.7	16.1	16.6	16.2	16.4	16.4	16.1	16.2	16.5	16.3
NL	18.9	20.4	21.0	22.7	24.3	25.1	24.8	25.0	25.6	26.5	26.7	26.6	27.4	28.5	27.0	26.5	26.3	27.6	27.6	26.1	25.8	27.8	27.9	28.0	26.0	25.0	23.8	23.9
A											19.0	19.5	19.1	18.7	19.3	19.9	20.2	20.0	20.1	18.9	19.3	19.7	20.6	21.3	21.6	22.1	22.0	22.3
P <sup>(a)</sup>											9.4	10.0	10.7	11.0	11.1	10.6	11.3	11.2	11.5	12.1	12.6	13.4	14.3	14.4	14.2	14.5	15.1	15.4
FIN											21.4	22.7	21.7	21.4	22.3	23.8	24.7	23.0	25.0	24.8	26.5	27.7	27.4	27.1	29.1	27.2	28.2	26.6
S											33.2	33.8	32.7	32.9	32.4	31.5	32.9	34.3	34.5	35.7	35.8	33.5	32.7	30.8	30.8	31.9	33.9	34.7
UK <sup>(a)</sup>	14.7	14.0	13.3	13.2	15.2	17.8	18.1	17.4	16.3	16.1	16.7	17.0	16.8	16.1	15.6	14.8	15.3	14.6	14.6	14.4	14.3	14.6	14.4	14.3	14.6	14.9	14.6	14.5
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	14.6	15.3	15.6	16.5	17.7	18.5	19.2	19.8	19.9	20.0	20.6	20.7	21.3	21.5	21.4	21.5	21.3	21.6	21.4	21.4	21.1	22.0	22.5	22.8	22.5	22.8	22.8	22.8
EU-9	14.6	15.2	15.2	16.0	17.4	18.4	19.1	19.4	19.2	19.3	19.8	20.0	20.3	20.4	20.3	20.2	20.2	20.4	20.1	20.1	19.9	20.7	21.1	21.5	21.2	21.5	21.4	21.1
EU-12											19.1	19.3	19.6	19.8	19.6	19.6	19.6	19.8	19.5	19.5	19.4	20.2	20.6	21.0	20.7	21.0	20.9	20.7
EU-15											19.7	19.9	20.1	20.2	20.1	20.1	20.2	20.4	20.2	20.2	20.1	20.8	21.1	21.3	21.1	21.4	21.4	21.2
EUR-11											19.9	20.1	20.5	20.8	20.7	20.8	20.6	20.9	20.7	20.6	20.5	21.4	21.8	22.2	21.9	22.1	22.1	22.1
Europe	14.6	15.3	15.6	16.0	17.4	18.4	19.1	19.4	19.2	19.3	19.8	19.3	19.6	19.8	19.6	19.6	19.6	19.8	19.5	19.5	19.4	20.2	20.6	21.0	20.7	21.4	21.4	21.2

<sup>(a)</sup> Partly estimated.



Table/Figure C 5: Taxes on Employed Labour as % of GDP

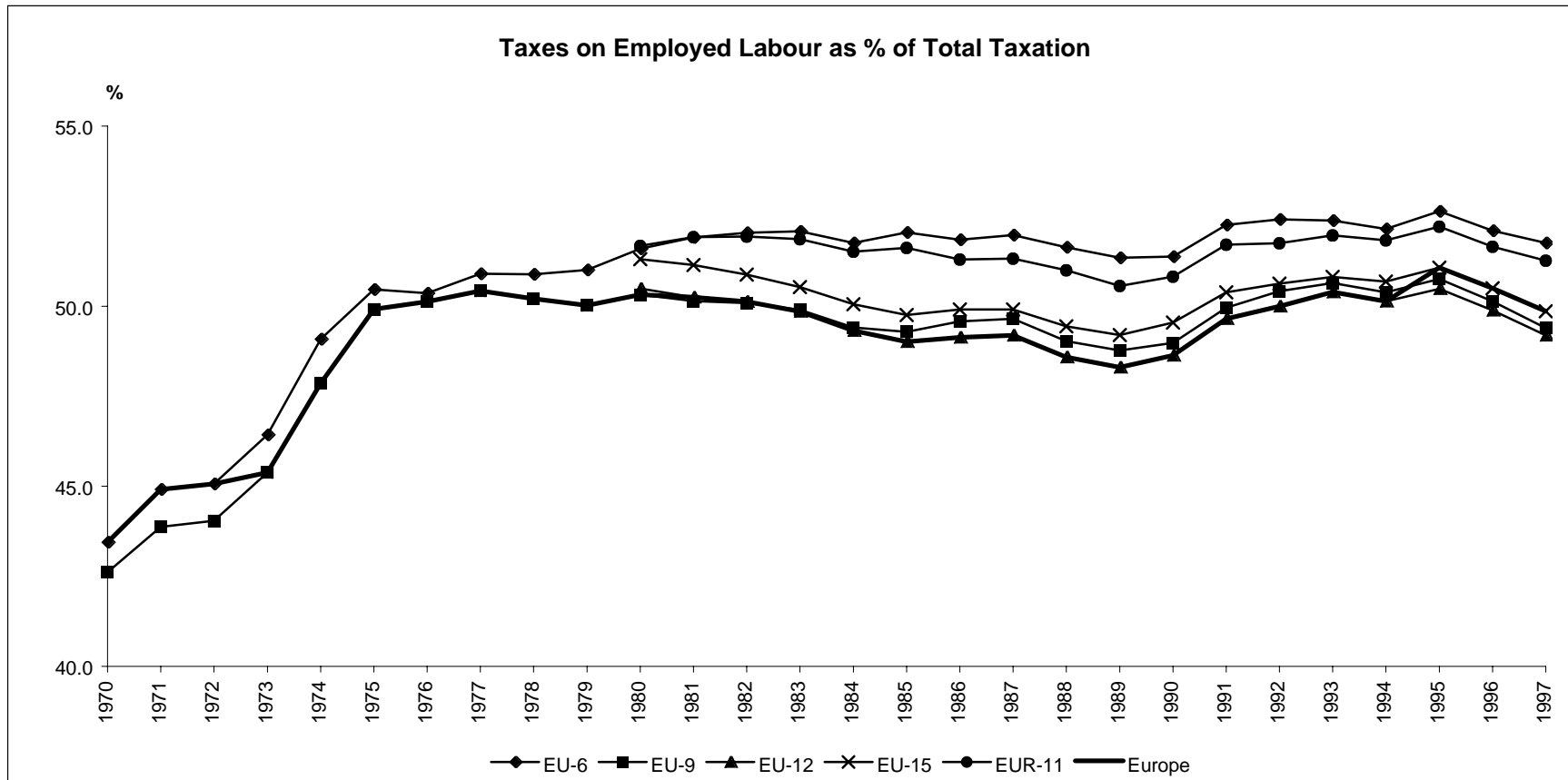


Table/Figure C 6: Taxes on Employed Labour as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	43.3	44.3	46.1	46.8	48.0	50.2	49.7	50.4	50.3	50.3	50.3	49.5	49.5	49.3	50.1	50.6	50.8	50.3	49.8	49.8	50.5	51.3	52.0	51.9	50.7	50.4	49.4	48.9
DK <sup>(a)</sup>	47.1	48.9	48.6	48.3	51.6	49.4	48.1	46.7	45.9	45.6	46.8	47.9	49.2	49.3	47.9	48.4	45.5	46.6	47.3	48.2	49.4	50.2	50.5	50.0	49.0	48.8	47.7	47.6
D	44.8	46.8	46.7	48.5	50.3	50.5	50.7	50.8	50.3	50.0	51.4	52.2	52.8	52.7	52.7	53.2	53.6	54.4	54.0	53.3	52.9	54.6	55.3	54.6	54.7	56.0	55.1	55.5
EL <sup>(a)</sup>											34.5	33.1	32.3	32.0	31.9	31.7	31.8	33.7	37.3	42.1	41.2	43.2	40.9	42.0	42.7	45.4	45.3	46.1
E <sup>(a)</sup>											57.4	56.5	55.3	53.8	52.2	49.0	46.1	45.5	45.1	44.3	46.5	48.1	47.8	49.9	49.6	49.1	48.8	48.4
F	42.9	43.8	44.0	43.7	45.8	47.5	47.5	49.6	49.5	49.5	50.0	49.8	50.1	50.9	50.7	50.0	49.4	49.4	49.1	49.6	50.0	51.2	52.3	52.8	51.9	51.7	51.4	50.6
IRL	26.6	29.0	29.3	30.7	33.8	36.7	36.5	36.2	37.0	38.6	40.3	39.6	39.9	40.5	41.6	42.0	42.0	43.0	43.0	40.6	41.0	41.5	41.3	42.2	40.5	39.5	38.5	38.0
I <sup>(a)</sup>	38.0	38.6	38.4	40.2	46.3	52.5	51.3	50.7	51.8	52.9	52.1	52.7	51.4	50.1	49.4	51.3	50.8	50.1	50.1	49.4	49.5	48.2	46.3	46.1	46.3	45.9	47.9	47.4
L	42.3	44.6	44.1	43.5	44.1	47.7	47.3	46.4	44.2	46.3	46.8	45.9	42.1	39.7	40.8	39.2	40.9	40.1	39.2	38.9	39.8	39.8	40.3	38.4	37.1	37.4	38.3	37.3
NL	50.6	52.1	52.4	55.0	58.0	57.7	57.6	55.8	56.6	57.8	58.1	58.6	59.1	60.4	59.2	58.3	57.4	57.2	56.8	57.3	57.1	58.4	58.6	57.7	55.9	55.4	52.9	52.2
A											46.4	46.5	46.6	46.4	46.0	46.4	47.2	47.1	47.5	46.0	46.7	47.2	47.7	48.5	50.5	51.2	49.7	49.7
P <sup>(a)</sup>											36.7	37.0	37.5	36.4	37.2	36.1	36.4	37.2	36.7	38.0	39.0	39.8	39.8	41.6	40.3	40.8	41.2	41.4
FIN											58.1	58.2	57.3	56.9	56.9	58.3	58.4	57.0	57.8	57.1	58.4	59.1	58.6	59.6	61.0	58.8	58.6	56.6
S											67.6	67.5	66.5	65.3	64.5	63.0	63.5	62.9	63.3	63.5	64.1	63.5	63.8	61.2	61.8	63.7	62.6	63.9
UK <sup>(a)</sup>	39.5	39.5	39.3	39.8	41.6	47.8	49.8	49.0	47.7	46.1	45.5	43.9	42.9	41.2	40.0	38.3	39.8	38.9	37.9	37.6	37.8	38.7	39.5	40.6	40.8	40.4	39.7	39.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	43.4	44.9	45.1	46.4	49.1	50.5	50.4	50.9	50.9	51.0	51.6	51.9	52.0	52.1	51.8	52.0	51.8	52.0	51.6	51.3	51.4	52.3	52.4	52.4	52.1	52.6	52.1	51.8
EU-9	42.6	43.9	44.0	45.4	47.9	49.9	50.1	50.4	50.2	50.0	50.3	50.1	50.1	49.9	49.4	49.3	49.6	49.7	49.0	48.8	49.0	50.0	50.4	50.6	50.4	50.8	50.1	49.4
EU-12											50.5	50.3	50.1	49.9	49.3	49.0	49.1	49.2	48.6	48.3	48.6	49.6	50.0	50.4	50.1	50.5	49.9	49.2
EU-15											51.3	51.1	50.9	50.5	50.1	49.8	49.9	49.9	49.4	49.2	49.5	50.4	50.6	50.8	50.7	51.1	50.5	49.9
EUR-11											51.7	51.9	51.9	51.9	51.5	51.6	51.3	51.3	51.0	50.6	50.8	51.7	51.7	52.0	51.8	52.2	51.6	51.3
Europe	43.4	44.9	45.1	45.4	47.9	49.9	50.1	50.4	50.2	50.0	50.3	50.3	50.1	49.9	49.3	49.0	49.1	49.2	48.6	48.3	48.6	49.6	50.0	50.4	50.1	51.1	50.5	49.9

<sup>(a)</sup> Partly estimated.

Table/Figure C 6: Taxes on Employed Labour as % of Total Taxation

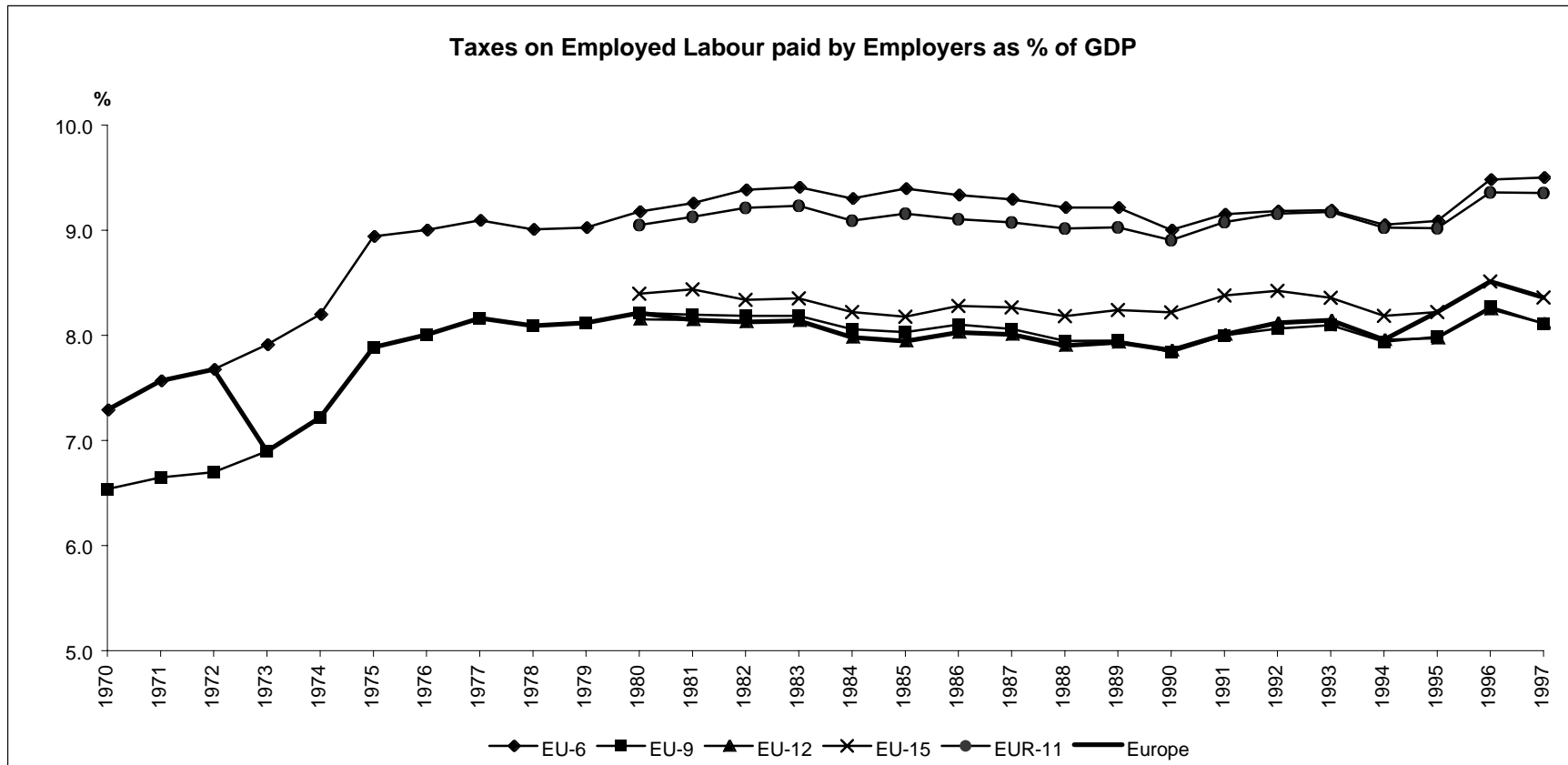


Table/Figure C 7: Taxes on Employed Labour paid by Employers as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	7.0	7.4	7.7	7.8	7.9	8.6	8.5	8.8	8.5	8.6	8.4	8.2	7.7	7.9	8.4	9.0	9.3	9.5	9.3	9.3	9.4	9.8	9.8	9.8	9.5	9.3	9.1	9.0	
DK <sup>(a)</sup>	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.6	0.9	1.1	1.1	0.8	1.1	0.5	0.4	0.5	0.6	0.7	0.9	0.9	0.8	0.8	0.8	
D	5.6	5.9	6.2	6.6	6.8	7.2	7.4	7.5	7.4	7.4	7.4	7.5	7.6	7.5	7.5	7.5	7.5	7.5	7.5	7.4	7.3	7.8	7.9	8.0	8.2	8.2	8.2	8.2	
EL <sup>(a)</sup>											1.1	1.2	1.2	1.5	1.7	2.1	2.8	3.4	3.6	4.7	4.5	4.3	4.3	4.6	4.5	4.7	4.6	4.9	
E <sup>(a)</sup>											9.3	9.5	9.4	9.5	8.7	8.4	8.2	8.3	8.4	8.6	8.8	9.0	9.6	9.5	9.1	8.6	8.9	8.9	
F	9.3	9.5	9.5	9.5	9.9	11.0	11.2	11.6	11.5	11.8	12.1	12.2	12.4	12.6	12.6	12.7	12.3	12.3	12.1	12.0	12.1	12.2	12.3	12.1	12.3	12.5	12.4		
IRL	1.4	1.5	1.4	1.6	2.1	2.6	2.8	2.8	2.7	2.9	3.2	3.2	3.5	3.6	3.6	3.6	3.5	3.3	3.2	3.1	3.1	3.2	3.2	3.3	3.1	2.9	2.7	2.8	
I <sup>(a)</sup>	8.0	8.4	8.4	8.5	8.8	9.8	9.6	9.4	9.3	8.8	8.8	8.8	9.1	9.1	8.7	8.7	8.9	8.7	8.7	9.1	9.4	9.3	9.4	9.3	8.8	8.7	10.2	10.3	
L	5.0	5.6	5.5	5.4	5.6	7.4	7.7	8.1	7.7	7.5	7.7	7.7	7.2	6.8	6.9	6.2	6.1	5.9	5.7	5.5	5.6	5.6	5.8	5.8	5.4	5.4	5.2	5.2	
NL	6.1	6.4	6.3	7.1	7.5	7.6	7.4	7.4	7.4	7.7	8.0	8.0	7.9	8.2	7.8	7.9	8.1	8.2	8.1	7.4	3.6	3.8	3.7	3.7	3.2	3.5	3.7	3.6	
A											8.9	9.0	8.8	8.7	9.0	9.1	9.0	9.1	9.1	9.1	9.1	9.0	9.1	9.4	9.7	10.2	10.3	10.2	10.1
P <sup>(a)</sup>											5.5	5.8	6.4	6.3	6.4	6.0	7.1	6.7	6.1	5.9	6.2	6.3	6.7	7.3	7.1	7.3	7.5	7.6	
FIN											7.0	7.0	6.6	6.2	6.3	7.0	7.1	7.0	8.0	8.2	9.4	10.7	10.3	10.3	10.2	10.2	9.8	9.3	
S											14.8	15.7	14.4	15.1	14.8	14.1	15.0	15.3	15.1	15.6	16.5	16.7	15.6	13.6	13.1	13.6	14.7	14.4	
UK <sup>(a)</sup>	4.5	3.9	3.6	3.2	3.7	4.2	4.4	4.9	5.0	5.3	5.4	5.3	4.7	4.4	4.1	3.8	3.9	3.7	3.9	3.9	3.9	3.9	3.9	3.9	3.8	3.7	3.7	3.7	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	7.3	7.6	7.7	7.9	8.2	8.9	9.0	9.1	9.0	9.0	9.2	9.3	9.4	9.4	9.3	9.4	9.3	9.3	9.2	9.2	9.0	9.2	9.2	9.2	9.1	9.1	9.5	9.5	
EU-9	6.5	6.6	6.7	6.9	7.2	7.9	8.0	8.2	8.1	8.1	8.2	8.2	8.2	8.2	8.1	8.0	8.1	8.1	7.9	7.9	7.8	8.0	8.1	8.1	7.9	8.0	8.3	8.1	
EU-12											8.2	8.1	8.1	8.1	8.0	7.9	8.0	8.0	7.9	7.9	7.9	8.0	8.1	8.1	8.0	8.0	8.2	8.1	
EU-15											8.4	8.4	8.3	8.4	8.2	8.2	8.3	8.3	8.2	8.2	8.2	8.4	8.4	8.4	8.2	8.2	8.5	8.4	
EUR-11											9.1	9.1	9.2	9.2	9.1	9.2	9.1	9.1	9.0	9.0	8.9	9.1	9.2	9.2	9.0	9.0	9.4	9.4	
Europe	7.3	7.6	7.7	6.9	7.2	7.9	8.0	8.2	8.1	8.1	8.2	8.1	8.1	8.1	8.0	7.9	8.0	8.0	7.9	7.9	7.9	8.0	8.1	8.1	8.0	8.2	8.5	8.4	

<sup>(a)</sup> Partly estimated.

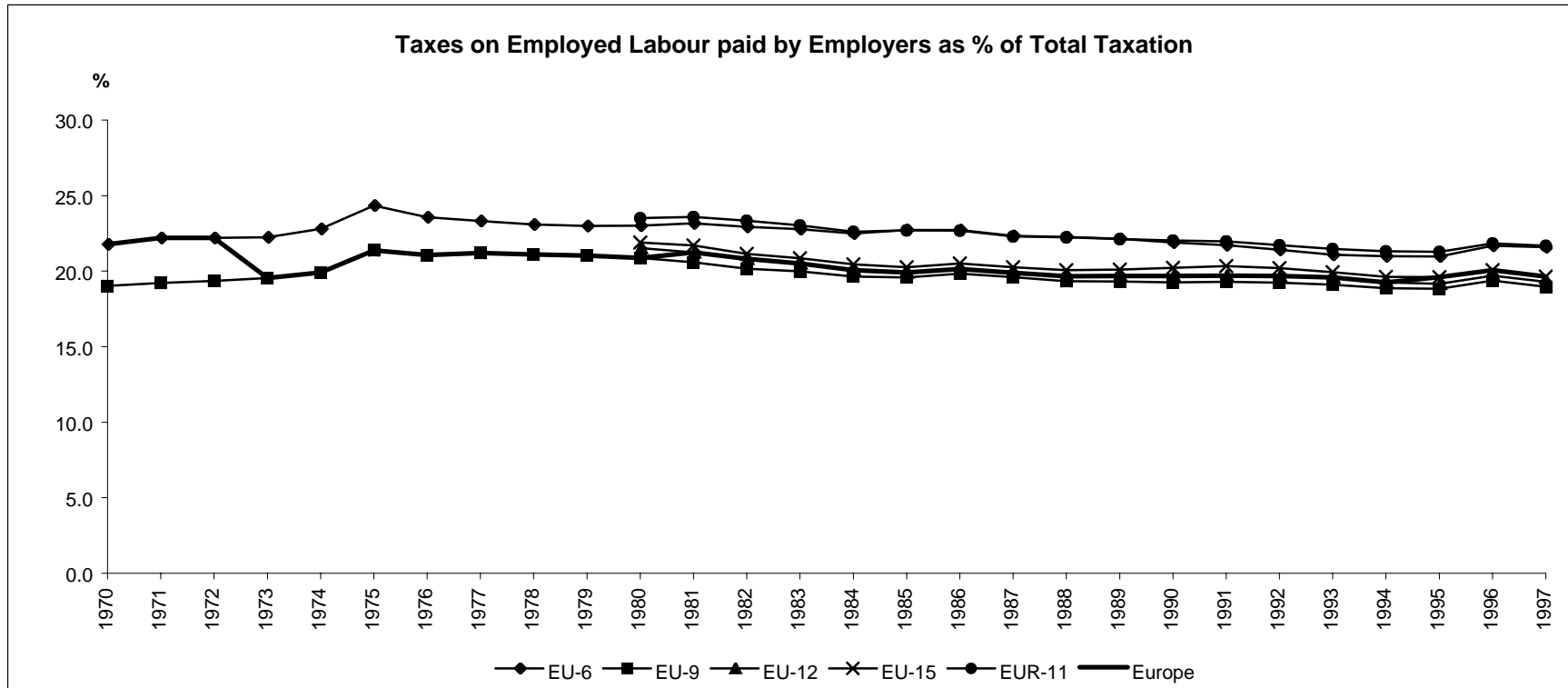
Table/Figure C 7: Taxes on Employed Labour paid by Employers as % of GDP



Table/Figure C 8: Taxes on Employed Labour paid by Employers as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	19.4	20.0	20.6	20.5	20.2	20.5	20.1	19.9	18.8	18.7	19.0	18.4	16.7	17.2	17.8	19.0	19.9	20.2	20.5	21.1	21.3	22.1	22.0	21.8	20.5	20.2	19.6	19.4
DK <sup>(a)</sup>	1.0	0.9	1.0	0.9	0.7	0.7	0.6	0.6	0.5	0.5	0.7	1.0	1.4	1.8	2.2	2.3	1.5	2.2	0.9	0.9	1.1	1.3	1.3	1.8	1.7	1.6	1.6	1.6
D	15.6	16.2	16.7	16.9	17.2	18.0	18.0	17.8	17.8	17.9	17.7	18.1	18.3	18.2	18.1	18.1	18.3	18.3	18.3	17.8	18.4	19.0	18.8	18.8	19.1	19.0	19.3	19.6
EL <sup>a)</sup>											10.1	9.5	9.1	8.9	8.7	8.5	9.8	11.5	13.0	16.5	15.4	13.6	13.3	14.6	14.1	13.9	13.6	14.0
E <sup>(a)</sup>											36.4	35.7	35.4	33.3	30.3	28.1	27.3	25.8	25.8	24.9	25.6	25.8	26.2	26.7	25.7	25.1	25.5	25.1
F	26.6	27.5	27.1	27.2	28.0	29.8	28.9	30.1	29.9	29.2	29.1	29.0	28.9	29.0	28.4	28.5	27.9	27.6	27.5	27.5	27.6	27.5	28.0	28.0	27.3	27.3	27.2	26.8
IRL	4.5	4.5	4.5	5.1	6.6	8.1	7.9	8.1	8.6	9.1	9.2	9.1	9.4	9.2	9.1	9.3	9.0	8.7	8.1	8.5	8.8	9.0	8.9	9.1	8.5	8.7	8.0	8.3
I <sup>(a)</sup>	31.0	31.8	31.6	33.0	34.6	37.6	35.0	33.0	31.4	30.5	28.6	27.7	26.6	25.4	24.7	25.0	25.2	24.1	23.8	23.9	24.1	23.4	22.3	21.3	21.6	21.4	23.9	23.4
L	16.2	16.8	16.2	15.6	15.8	17.3	17.8	17.0	15.8	16.5	16.6	16.1	14.7	13.1	13.9	13.4	13.7	13.5	13.4	13.3	13.3	13.7	14.4	13.6	12.5	12.3	12.2	11.8
NL	16.3	16.4	15.8	17.2	17.9	17.5	17.1	16.5	16.4	16.8	17.5	17.5	17.0	17.3	17.1	17.3	17.6	17.0	16.6	16.2	8.0	7.9	7.8	7.5	6.9	7.8	8.2	7.9
A											21.8	21.5	21.5	21.5	21.4	21.1	21.2	21.4	21.5	22.0	21.9	21.8	21.9	22.0	23.8	23.8	23.1	22.6
P <sup>(a)</sup>											21.5	21.3	22.3	20.7	21.2	20.5	22.9	22.4	19.3	18.6	19.3	18.7	18.6	20.9	20.1	20.5	20.5	20.4
FIN											18.9	18.1	17.3	16.6	16.1	17.1	16.8	17.4	18.4	18.9	20.7	22.9	22.0	22.5	21.5	21.9	20.4	19.8
S											30.1	31.3	29.3	30.0	29.6	28.2	29.0	28.1	27.7	27.8	29.6	31.5	30.5	27.1	26.2	27.1	27.1	26.6
UK <sup>(a)</sup>	12.0	11.0	10.7	9.8	10.0	11.4	12.1	13.9	14.5	15.1	14.7	13.6	12.0	11.4	10.6	9.7	10.1	10.0	10.0	10.1	10.3	10.5	10.7	11.1	10.5	10.1	10.1	10.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	21.8	22.2	22.2	22.2	22.8	24.3	23.6	23.3	23.1	23.0	23.0	23.2	22.9	22.8	22.5	22.7	22.7	22.3	22.3	22.2	21.9	21.7	21.4	21.1	21.0	21.0	21.7	21.6
EU-9	19.0	19.2	19.4	19.5	19.9	21.4	21.1	21.2	21.1	21.0	20.9	20.6	20.2	20.0	19.6	19.6	19.8	19.6	19.3	19.3	19.3	19.3	19.2	19.1	18.9	18.8	19.4	19.0
EU-12											21.5	21.2	20.8	20.5	20.1	19.9	20.1	19.9	19.7	19.7	19.7	19.7	19.7	19.6	19.2	19.2	19.7	19.3
EU-15											21.9	21.7	21.1	20.9	20.4	20.3	20.5	20.3	20.1	20.1	20.2	20.3	20.2	19.9	19.6	19.6	20.1	19.6
EUR-11											23.5	23.6	23.3	23.0	22.6	22.7	22.7	22.3	22.2	22.1	22.0	22.0	21.7	21.5	21.3	21.3	21.8	21.7
Europe	21.8	22.2	22.2	19.5	19.9	21.4	21.1	21.2	21.1	21.0	20.9	21.2	20.8	20.5	20.1	19.9	20.1	19.9	19.7	19.7	19.7	19.7	19.7	19.6	19.2	19.6	20.1	19.6

<sup>(a)</sup> Partly estimated.

**Table/Figure C 8: Taxes on Employed Labour paid by Employers as % of Total Taxation**


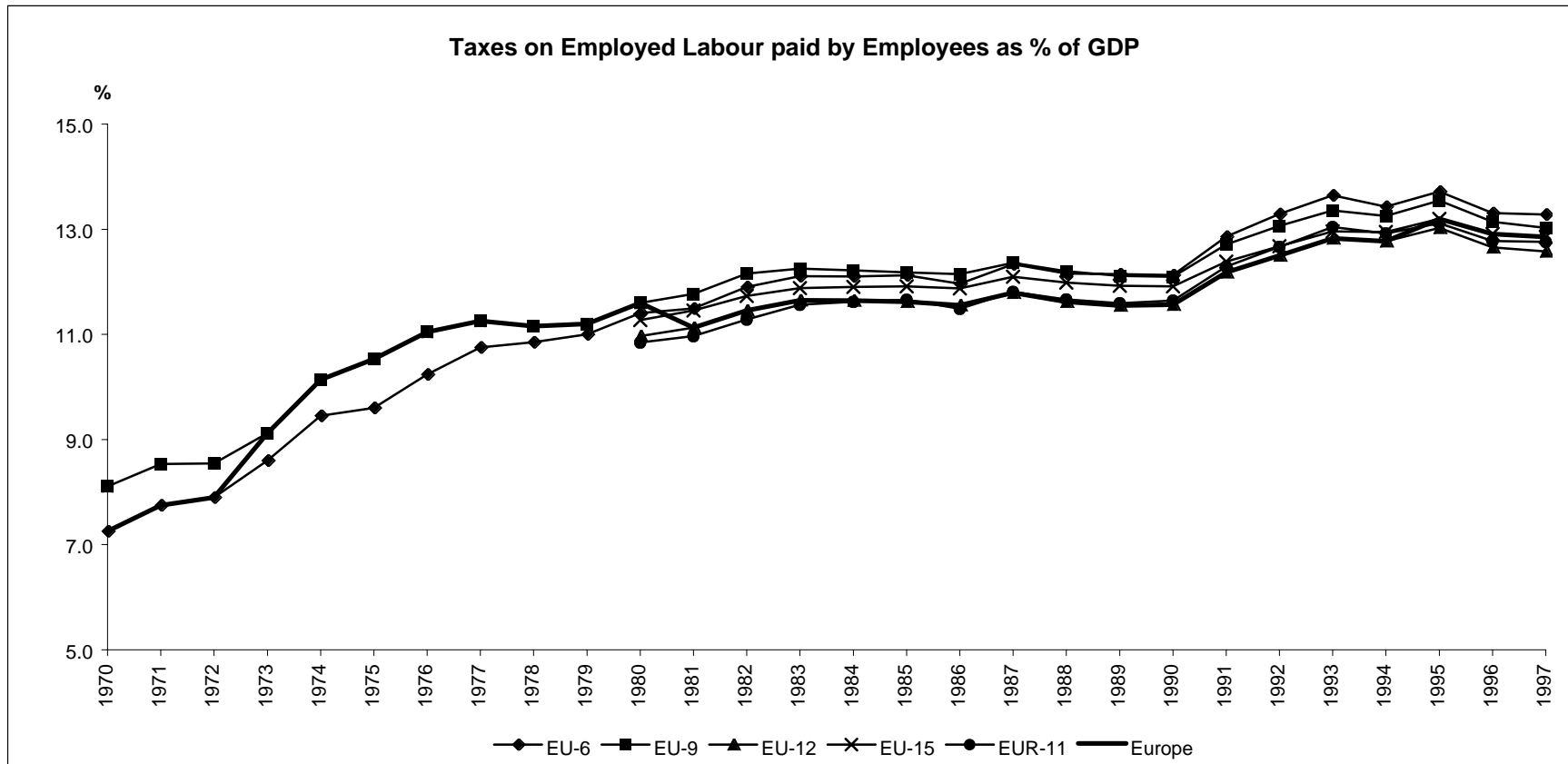
Table/Figure C 9: Taxes on Employed Labour paid by Employees as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	8.6	9.0	9.5	10.1	10.9	12.5	12.5	13.4	14.2	14.5	13.8	13.8	15.2	14.9	15.2	14.9	14.4	14.1	13.3	12.6	13.0	12.9	13.3	13.6	14.0	13.9	13.7	13.8
DK <sup>(a)</sup>	18.3	21.0	20.5	20.1	22.8	19.9	19.9	19.5	19.7	20.1	21.0	21.3	21.4	22.1	21.8	22.6	22.4	22.9	24.2	24.1	23.6	23.8	24.1	24.4	24.5	24.2	23.9	23.8
D	10.4	11.2	11.1	12.4	13.2	12.9	13.5	13.9	13.5	13.2	14.0	14.1	14.3	14.2	14.3	14.6	14.4	14.9	14.6	14.6	13.6	14.7	15.3	15.1	15.2	15.9	15.1	15.0
EL <sup>(a)</sup>											2.7	3.0	3.2	4.0	4.6	5.6	6.2	6.5	6.8	7.3	7.6	9.4	8.8	8.7	9.3	10.6	10.8	11.1
E <sup>(a)</sup>											5.4	5.5	5.3	5.8	6.3	6.2	5.7	6.4	6.3	6.7	7.2	7.7	7.9	8.3	8.4	8.2	8.1	8.3
F	5.7	5.6	5.9	5.8	6.3	6.5	7.2	7.5	7.6	8.2	8.7	8.7	9.1	9.5	10.0	9.5	9.4	9.7	9.4	9.6	9.8	10.4	10.7	10.9	10.9	10.9	11.1	11.0
IRL	7.0	8.0	7.8	8.1	8.8	9.2	10.1	9.5	9.1	9.3	10.8	10.9	11.4	12.2	13.0	12.7	12.7	13.1	13.6	11.5	11.4	11.7	11.6	11.8	11.6	10.4	10.3	10.1
I <sup>(a)</sup>	1.8	1.8	1.8	1.9	3.0	3.9	4.5	5.1	6.0	6.5	7.2	7.9	8.5	8.9	8.6	9.2	9.1	9.4	9.6	9.8	9.9	9.9	10.1	10.8	10.1	10.0	10.3	10.6
L	8.1	9.3	9.5	9.7	10.2	13.0	12.7	14.0	13.8	13.6	14.0	14.3	13.5	13.8	13.5	11.9	12.0	11.7	11.0	10.6	11.1	10.6	10.6	10.6	10.7	10.9	11.2	11.2
NL	12.8	14.0	14.7	15.6	16.8	17.5	17.4	17.7	18.2	18.8	18.7	18.7	19.5	20.3	19.2	18.7	18.2	19.4	19.5	18.7	22.2	24.0	24.1	24.4	22.8	21.5	20.1	20.3
A											10.1	10.5	10.2	10.1	10.4	10.9	11.1	10.9	11.0	9.9	10.2	10.6	11.1	11.6	11.4	11.8	11.8	12.2
P <sup>(a)</sup>											3.9	4.3	4.3	4.7	4.8	4.6	4.2	4.4	5.5	6.2	6.4	7.1	7.6	7.2	7.1	7.2	7.6	7.8
FIN											14.4	15.6	15.1	15.2	16.0	16.8	17.6	16.0	17.0	16.6	17.1	17.0	17.2	16.9	18.8	17.1	18.4	17.3
S											18.4	18.1	18.3	17.8	17.5	17.4	17.9	19.0	19.4	20.1	19.3	16.9	17.0	17.2	17.8	18.3	19.2	20.3
UK <sup>(a)</sup>	10.2	10.1	9.7	10.0	11.5	13.5	13.7	12.5	11.3	10.8	11.3	11.8	12.1	11.6	11.4	11.0	11.4	10.9	10.7	10.5	10.4	10.6	10.5	10.4	10.9	11.2	10.8	10.8
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	7.3	7.7	7.9	8.6	9.5	9.6	10.2	10.8	10.9	11.0	11.4	11.5	11.9	12.1	12.1	12.1	12.0	12.3	12.2	12.1	12.1	12.9	13.3	13.6	13.4	13.7	13.3	13.3
EU-9	8.1	8.5	8.5	9.1	10.1	10.5	11.0	11.3	11.2	11.2	11.6	11.8	12.2	12.3	12.2	12.2	12.1	12.4	12.2	12.1	12.1	12.7	13.1	13.4	13.3	13.5	13.1	13.0
EU-12											11.0	11.1	11.5	11.7	11.6	11.6	11.6	11.8	11.6	11.5	11.6	12.2	12.5	12.8	12.8	13.0	12.7	12.6
EU-15											11.3	11.5	11.7	11.9	11.9	11.9	11.9	12.1	12.0	11.9	11.9	12.4	12.7	13.0	12.9	13.2	12.9	12.9
EUR-11											10.8	11.0	11.3	11.6	11.6	11.7	11.5	11.8	11.7	11.6	11.6	12.3	12.7	13.0	12.9	13.1	12.8	12.8
Europe	7.3	7.7	7.9	9.1	10.1	10.5	11.0	11.3	11.2	11.2	11.6	11.1	11.5	11.7	11.6	11.6	11.6	11.8	11.6	11.5	11.6	12.2	12.5	12.8	12.8	13.2	12.9	12.9

<sup>(a)</sup> Partly estimated.



Table/Figure C 9: Taxes on Employed Labour paid by Employees as % of GDP



Table/Figure C 10: Taxes on Employed Labour paid by Employees as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	23.9	24.3	25.5	26.3	27.8	29.7	29.5	30.5	31.5	31.6	31.3	31.1	32.8	32.2	32.3	31.6	30.9	30.1	29.3	28.6	29.3	29.2	30.0	30.1	30.2	30.2	29.8	29.6
DK <sup>(a)</sup>	46.1	48.0	47.6	47.5	50.9	48.7	47.5	46.1	45.4	45.0	46.1	46.8	47.9	47.4	45.7	46.1	44.0	44.4	46.3	47.3	48.3	48.9	49.2	48.2	47.3	47.2	46.2	46.1
D	29.2	30.7	30.0	31.6	33.2	32.5	32.8	33.1	32.5	32.1	33.7	34.1	34.5	34.5	34.6	35.2	35.3	36.1	35.7	35.4	34.5	35.6	36.5	35.8	35.6	37.0	35.8	35.9
EL <sup>(a)</sup>											24.5	23.6	23.2	23.1	23.2	23.2	22.0	22.2	24.3	25.6	25.8	29.6	27.5	27.4	28.7	31.5	31.6	32.1
E <sup>(a)</sup>											21.0	20.8	19.9	20.5	22.0	20.8	18.9	19.7	19.3	19.4	21.0	22.2	21.6	23.2	23.9	23.9	23.3	23.3
F	16.3	16.3	16.8	16.5	17.8	17.7	18.5	19.5	19.6	20.3	20.9	20.8	21.2	21.8	22.3	21.4	21.5	21.8	21.5	22.0	22.4	23.7	24.3	24.8	24.6	24.4	24.1	23.8
IRL	22.1	24.5	24.8	25.7	27.2	28.6	28.6	28.0	28.4	29.5	31.0	30.5	30.6	31.3	32.5	32.7	33.0	34.3	34.9	32.0	32.2	32.5	32.4	33.1	32.0	30.8	30.5	29.7
I <sup>(a)</sup>	7.0	6.8	6.8	7.2	11.7	14.9	16.3	17.7	20.4	22.4	23.6	25.0	24.8	24.8	24.7	26.4	25.6	26.0	26.2	25.5	25.4	24.8	24.1	24.8	24.7	24.6	24.0	24.0
L	26.1	27.8	27.9	28.0	28.4	30.4	29.5	29.4	28.4	29.8	30.2	29.8	27.4	26.5	26.9	25.8	27.2	26.6	25.9	25.7	26.5	26.1	26.0	24.8	24.6	25.0	26.1	25.5
NL	34.3	35.7	36.6	37.8	40.1	40.2	40.5	39.3	40.2	41.0	40.6	41.1	42.0	43.1	42.1	41.1	39.8	40.2	40.2	41.1	49.1	50.4	50.8	50.1	48.9	47.6	44.7	44.3
A											24.6	25.0	25.0	24.9	24.7	25.3	26.0	25.7	26.0	24.0	24.8	25.5	25.8	26.4	26.7	27.4	26.6	27.2
P <sup>(a)</sup>											15.2	15.7	15.2	15.6	16.0	15.6	13.4	14.7	17.4	19.4	19.7	21.1	21.2	20.7	20.2	20.3	20.7	21.0
FIN											39.1	40.1	39.9	40.3	40.7	41.2	41.6	39.7	39.4	38.2	37.8	36.2	36.6	37.0	39.6	36.8	38.2	36.8
S											37.6	36.1	37.2	35.3	34.9	34.8	34.5	34.8	35.6	35.7	34.5	31.9	33.3	34.1	35.6	36.6	35.5	37.4
UK <sup>(a)</sup>	27.5	28.5	28.6	30.1	31.5	36.4	37.6	35.2	33.2	31.0	30.8	30.3	30.8	29.9	29.4	28.5	29.8	29.0	27.9	27.5	27.5	28.2	28.9	29.5	30.4	30.3	29.6	29.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	21.7	22.7	22.9	24.2	26.3	26.1	26.8	27.6	27.8	28.0	28.6	28.8	29.1	29.3	29.3	29.3	29.1	29.6	29.4	29.2	29.5	30.5	31.0	31.3	31.1	31.7	30.4	30.2
EU-9	23.6	24.7	24.7	25.8	28.0	28.5	29.1	29.2	29.1	29.0	29.5	29.6	29.9	29.9	29.8	29.7	29.7	30.1	29.7	29.4	29.7	30.7	31.2	31.5	31.5	31.9	30.8	30.4
EU-12											29.0	29.0	29.3	29.3	29.3	29.1	29.0	29.3	28.9	28.6	29.0	29.9	30.3	30.8	30.9	31.3	30.2	29.9
EU-15											29.4	29.5	29.7	29.7	29.6	29.5	29.4	29.6	29.4	29.1	29.3	30.1	30.4	30.9	31.1	31.5	30.4	30.2
EUR-11											28.2	28.3	28.6	28.8	28.9	28.9	28.6	29.0	28.8	28.4	28.8	29.7	30.0	30.5	30.5	30.9	29.8	29.6
Europe	21.7	22.7	22.9	25.8	28.0	28.5	29.1	29.2	29.1	29.0	29.5	29.0	29.3	29.3	29.3	29.1	29.0	29.3	28.9	28.6	29.0	29.9	30.3	30.8	30.9	31.5	30.4	30.2

<sup>(a)</sup> Partly estimated.

Table/Figure C 10: Taxes on Employed Labour paid by Employees as % of Total Taxation

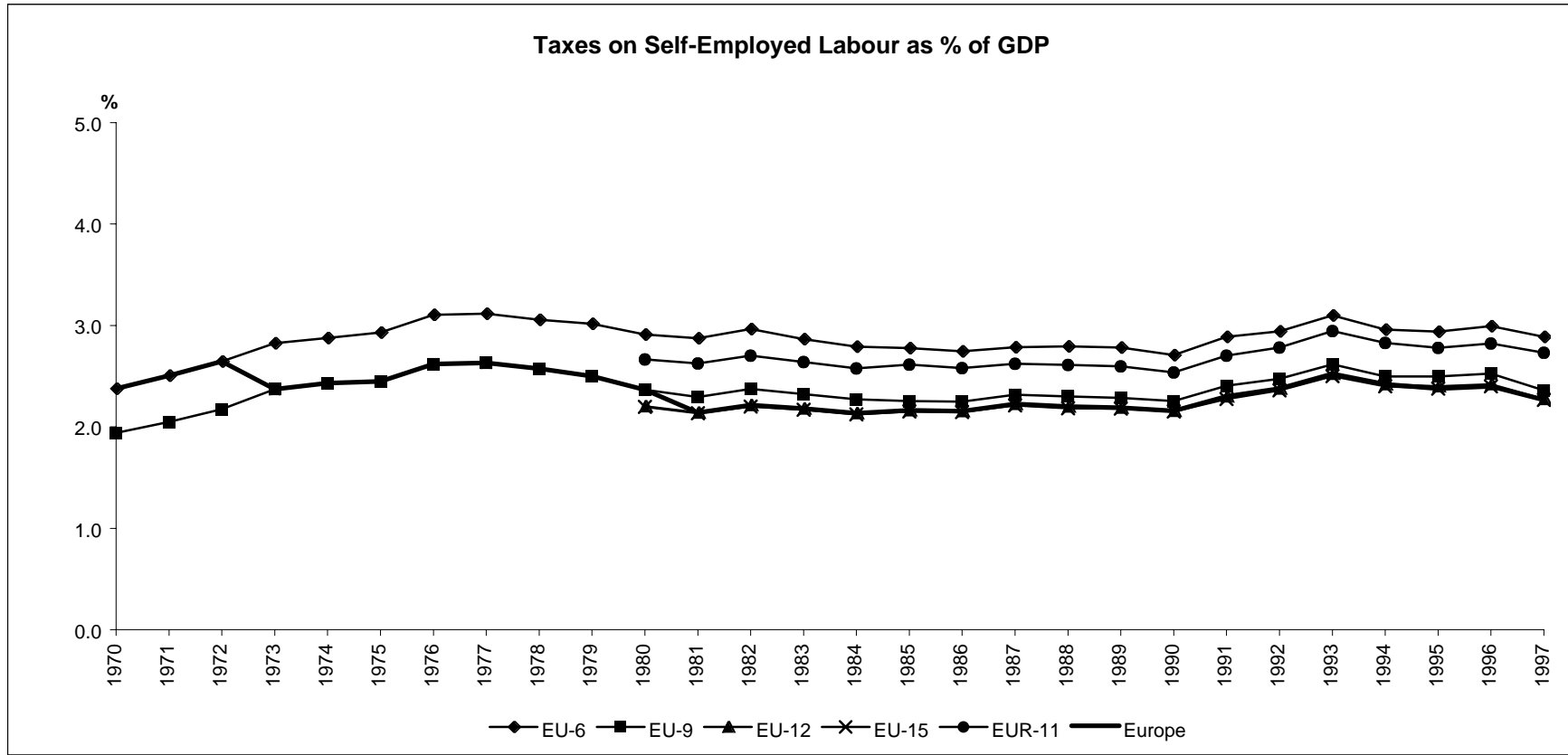


Table/Figure C 11: Taxes on Self-Employed Labour as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	1.8	1.9	2.0	2.1	2.3	2.7	2.8	2.9	3.0	3.1	3.1	3.3	3.5	3.4	3.3	3.3	3.2	3.1	3.1	2.9	2.8	2.8	3.0	3.0	3.1	3.1	3.2	3.2	
DK <sup>(a)</sup>	2.0	2.3	2.3	2.4	2.7	2.4	2.4	2.3	2.3	2.4	2.5	2.5	2.5	2.5	2.5	2.6	2.6	2.7	2.8	2.7	2.7	2.7	2.7	2.8	2.9	2.8	2.7	2.7	
D	4.0	4.2	4.5	4.9	5.1	5.3	5.6	5.4	5.2	5.0	4.7	4.6	4.6	4.2	4.0	4.1	4.0	4.0	4.0	4.1	3.8	4.0	4.0	4.0	3.8	3.7	3.9	3.6	
EL <sup>(b)</sup>																													
E <sup>(a)</sup>											0.8	0.9	0.9	1.0	1.1	1.7	1.6	1.7	1.6	1.7	1.8	1.9	2.1	2.3	2.3	2.1	2.0	2.0	
F	1.4	1.4	1.4	1.3	1.3	1.4	1.5	1.6	1.6	1.7	1.8	1.9	1.9	2.0	2.1	2.1	2.0	2.1	2.0	2.1	2.1	2.2	2.2	2.2	2.1	2.1	2.2	2.2	
IRL	0.8	1.0	0.9	1.0	1.0	1.1	1.2	1.1	1.1	1.1	1.3	1.3	1.3	1.4	1.6	1.5	1.5	1.6	1.8	1.6	1.6	1.6	1.6	1.6	1.7	1.5	1.5	1.5	
I <sup>(a)</sup>	0.5	0.6	0.7	0.6	0.6	0.7	0.8	0.8	0.9	1.2	1.4	1.5	1.8	1.8	1.8	1.9	2.0	2.1	2.0	2.0	2.1	2.2	2.3	2.7	2.5	2.6	2.6	2.6	
L	3.2	3.6	3.8	3.4	3.1	4.1	4.1	5.0	4.9	4.5	4.3	4.6	6.0	6.7	6.4	5.7	5.1	4.9	4.5	4.1	4.0	4.0	4.1	4.1	4.4	4.2	4.1	3.6	
NL	4.0	4.0	4.2	3.8	3.4	3.4	3.1	2.9	2.9	2.7	2.5	2.5	2.5	2.5	2.3	2.1	2.0	1.8	2.3	1.9	1.8	2.1	2.0	2.3	2.1	2.0	1.7	1.6	
A											3.4	3.3	3.3	3.2	3.2	3.2	3.1	3.1	3.0	3.1	3.0	3.0	3.0	2.9	2.8	2.7	3.0	3.1	
P <sup>(a)</sup>											0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.5	
FIN											0.5	0.7	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.6	1.6	1.8	1.5	1.3	1.1
S											2.0	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.2	2.1	1.7	1.8	1.7	1.6	1.7	1.7	1.8	
UK <sup>(a)</sup>	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.0	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	2.4	2.5	2.6	2.8	2.9	2.9	3.1	3.1	3.1	3.0	2.9	2.9	3.0	2.9	2.8	2.8	2.7	2.8	2.8	2.8	2.7	2.9	2.9	3.1	3.0	2.9	3.0	2.9	
EU-9	1.9	2.0	2.2	2.4	2.4	2.4	2.6	2.6	2.6	2.5	2.4	2.3	2.4	2.3	2.3	2.3	2.2	2.3	2.3	2.3	2.3	2.4	2.5	2.6	2.5	2.5	2.5	2.4	
EU-12											2.2	2.1	2.2	2.2	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.3	2.4	2.5	2.4	2.4	2.3	
EU-15											2.2	2.1	2.2	2.2	2.1	2.2	2.1	2.2	2.2	2.2	2.2	2.2	2.3	2.4	2.5	2.4	2.4	2.3	
EUR-11											2.7	2.6	2.7	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.6	2.5	2.7	2.8	2.9	2.8	2.8	2.7	
Europe	2.4	2.5	2.6	2.4	2.4	2.4	2.6	2.6	2.6	2.5	2.4	2.1	2.2	2.2	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.3	2.4	2.5	2.4	2.4	2.3	

<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Not available.

Table/Figure C 11: Taxes on Self-Employed Labour as % of GDP



Table/Figure C 12: Taxes on Self-Employed Labour as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	5.0	5.0	5.4	5.6	5.8	6.5	6.5	6.6	6.8	6.7	6.9	7.5	7.5	7.4	7.1	6.9	6.9	6.7	6.7	6.7	6.4	6.4	6.7	6.6	6.7	6.7	6.9	6.8
DK <sup>(a)</sup>	5.1	5.4	5.3	5.6	6.1	5.8	5.6	5.4	5.4	5.3	5.4	5.5	5.6	5.5	5.3	5.3	5.1	5.2	5.3	5.4	5.5	5.6	5.6	5.6	5.6	5.4	5.2	5.2
D	11.2	11.5	12.0	12.6	12.8	13.3	13.5	12.9	12.5	12.0	11.3	11.1	11.0	10.2	9.8	9.7	9.7	9.7	9.8	9.8	9.7	9.6	9.5	9.5	9.0	8.7	9.2	8.7
EL <sup>(b)</sup>																												
E <sup>(a)</sup>											3.2	3.3	3.6	3.4	3.7	5.7	5.3	5.3	5.1	5.1	5.1	5.4	5.6	6.3	6.5	6.1	5.8	5.8
F	3.9	3.9	3.9	3.6	3.7	3.7	3.8	4.0	4.1	4.3	4.3	4.5	4.5	4.7	4.7	4.6	4.6	4.6	4.6	4.7	4.7	5.0	5.0	4.9	4.8	4.7	4.8	4.8
IRL	2.6	2.9	2.9	3.0	3.2	3.3	3.3	3.3	3.3	3.5	3.7	3.7	3.6	3.7	3.9	3.9	4.0	4.2	4.5	4.4	4.4	4.5	4.5	4.6	4.6	4.4	4.3	4.4
I <sup>(a)</sup>	2.0	2.2	2.5	2.4	2.5	2.8	2.9	2.9	3.2	4.0	4.6	4.6	5.3	5.1	5.1	5.4	5.5	5.8	5.5	5.3	5.4	5.5	5.5	6.3	6.2	6.4	6.0	6.0
L	10.2	10.8	11.2	9.7	8.7	9.6	9.5	10.5	10.1	9.8	9.4	9.6	12.2	12.8	12.7	12.4	11.6	11.0	10.7	9.9	9.6	9.8	10.0	9.7	10.1	9.7	9.5	8.2
NL	10.7	10.2	10.4	9.2	8.1	7.7	7.2	6.5	6.4	5.8	5.4	5.4	5.3	5.3	5.0	4.7	4.3	3.8	4.8	4.3	4.0	4.5	4.2	4.8	4.6	4.4	3.7	3.5
A											8.3	8.0	8.0	7.8	7.7	7.5	7.3	7.3	7.1	7.5	7.3	7.2	6.9	6.6	6.6	6.4	6.8	6.9
P <sup>(a)</sup>											0.5	0.5	0.5	0.6	0.6	0.5	0.6	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.2	1.4	1.4	1.4
FIN											1.5	1.8	1.6	1.5	1.6	1.8	1.8	1.9	1.8	1.8	2.0	2.2	3.4	3.6	3.8	3.1	2.7	2.4
S											4.0	3.8	3.9	3.8	3.8	3.8	3.7	3.6	3.6	3.9	3.8	3.3	3.5	3.3	3.1	3.3	3.1	3.2
UK <sup>(a)</sup>	0.6	0.6	0.7	0.7	0.6	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.0	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	0.7	0.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	7.1	7.3	7.7	7.9	8.0	8.0	8.1	8.0	7.8	7.7	7.3	7.2	7.2	6.9	6.7	6.7	6.7	6.7	6.8	6.7	6.6	6.9	6.9	7.1	6.9	6.8	6.8	6.6
EU-9	5.6	5.9	6.3	6.7	6.7	6.6	6.9	6.8	6.7	6.5	6.0	5.8	5.8	5.7	5.5	5.5	5.5	5.6	5.6	5.6	5.5	5.8	5.9	6.2	5.9	5.9	5.9	5.5
EU-12											5.8	5.6	5.7	5.5	5.4	5.4	5.4	5.5	5.5	5.4	5.4	5.7	5.8	6.1	5.9	5.8	5.8	5.4
EU-15											5.7	5.5	5.6	5.4	5.3	5.3	5.3	5.4	5.4	5.3	5.3	5.5	5.7	6.0	5.8	5.7	5.7	5.3
EUR-11											6.9	6.8	6.9	6.6	6.4	6.5	6.4	6.4	6.4	6.4	6.4	6.3	6.5	6.6	6.9	6.7	6.6	6.3
Europe	7.1	7.3	7.7	6.7	6.7	6.6	6.9	6.8	6.7	6.5	6.0	5.6	5.7	5.5	5.4	5.4	5.4	5.5	5.5	5.4	5.4	5.7	5.8	6.1	5.9	5.7	5.7	5.3

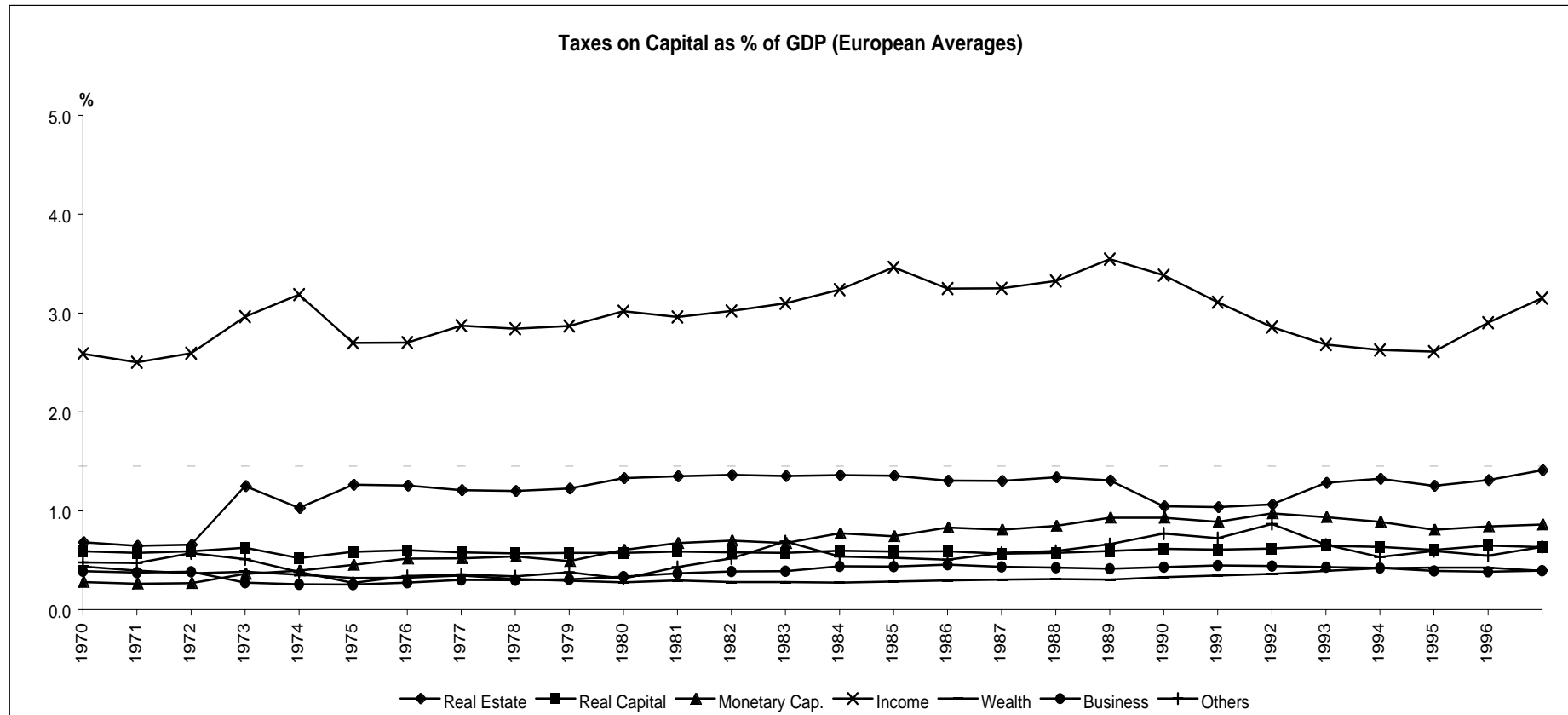
<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Not available.

Table/Figure C 12: Taxes on Self-Employed Labour as % of Total Taxation



Table/Figure C 13: Taxes on Capital as % of GDP (European Averages)

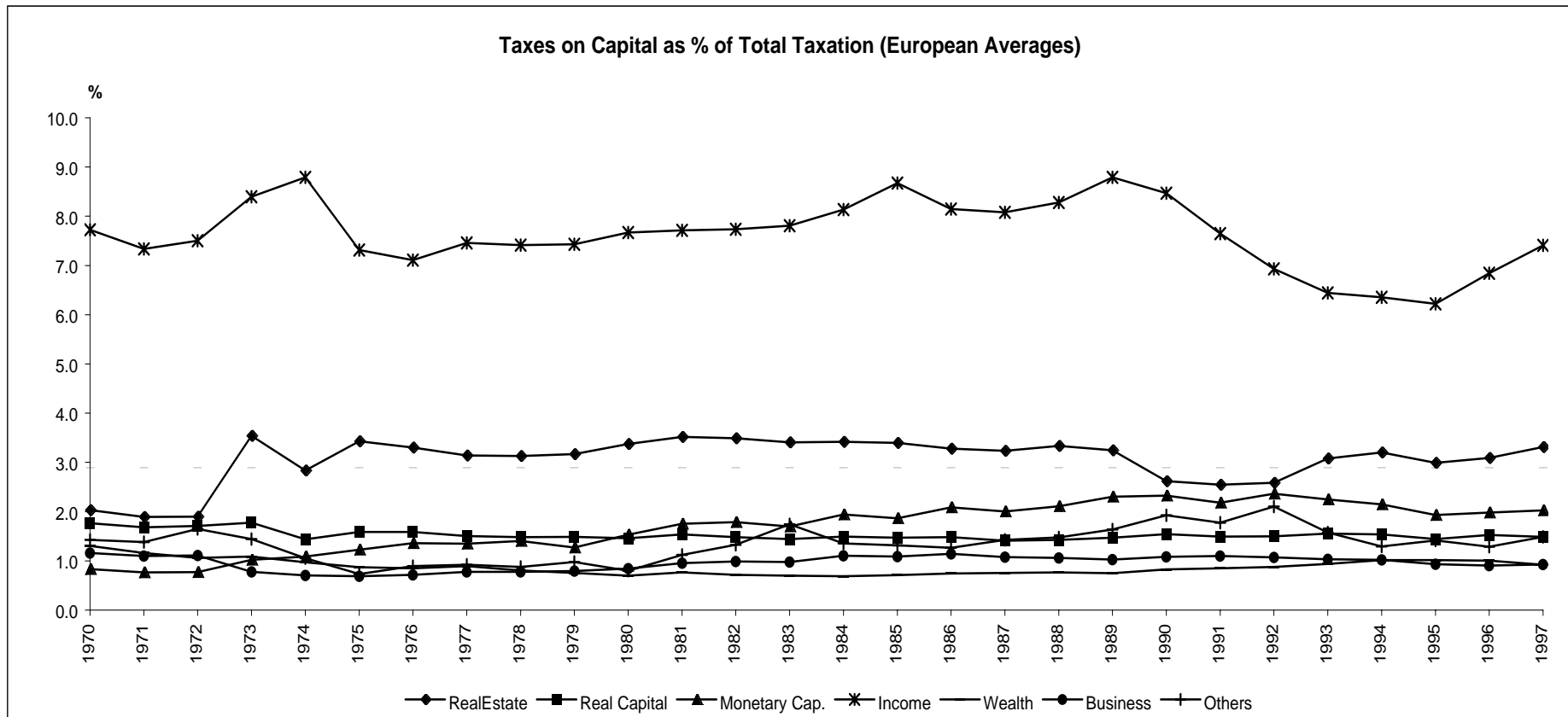
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Total	5.4	5.2	5.4	6.4	6.1	5.8	6.0	6.2	6.1	6.1	6.4	6.6	6.8	7.0	7.2	7.4	7.2	7.2	7.4	7.7	7.5	7.1	7.2	7.0	6.8	6.7	7.1	7.5
Real Estate	0.7	0.6	0.7	1.3	1.0	1.3	1.3	1.2	1.2	1.2	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.0	1.0	1.1	1.3	1.3	1.3	1.3	1.4
Real Capital	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Monetary Cap.	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.9
Income	2.6	2.5	2.6	3.0	3.2	2.7	2.7	2.9	2.8	2.9	3.0	3.0	3.0	3.1	3.2	3.5	3.2	3.3	3.3	3.5	3.4	3.1	2.9	2.7	2.6	2.6	2.9	3.2
Wealth	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Business	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Others	0.5	0.5	0.6	0.5	0.4	0.3	0.3	0.4	0.3	0.4	0.3	0.4	0.5	0.7	0.5	0.5	0.5	0.6	0.6	0.7	0.8	0.7	0.9	0.7	0.5	0.6	0.5	0.6





Table/Figure C 14: Taxes on Capital as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Capital	16.2	15.3	15.6	18.0	16.8	15.8	15.8	16.0	15.9	15.8	16.3	17.3	17.5	17.7	18.1	18.5	18.1	18.0	18.4	19.2	18.8	17.6	17.4	16.9	16.5	15.9	16.6	17.6
RealEstate	2.0	1.9	1.9	3.5	2.8	3.4	3.3	3.1	3.1	3.2	3.4	3.5	3.5	3.4	3.4	3.4	3.3	3.2	3.3	3.2	2.6	2.5	2.6	3.1	3.2	3.0	3.1	3.3
Real Capital	1.8	1.7	1.7	1.8	1.4	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.5	1.4	1.5	1.5
Monetary Cap.	0.8	0.8	0.8	1.0	1.1	1.2	1.4	1.3	1.4	1.3	1.5	1.8	1.8	1.7	1.9	1.9	2.1	2.0	2.1	2.3	2.3	2.2	2.4	2.2	2.1	1.9	2.0	2.0
Income	7.7	7.3	7.5	8.4	8.8	7.3	7.1	7.5	7.4	7.4	7.7	7.7	7.7	7.8	8.1	8.7	8.1	8.1	8.3	8.8	8.5	7.6	6.9	6.4	6.4	6.2	6.8	7.4
Wealth	1.3	1.2	1.1	1.1	1.0	0.9	0.9	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	0.9
Business	1.2	1.1	1.1	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9
Others	1.4	1.4	1.6	1.4	1.1	0.7	0.9	0.9	0.9	1.0	0.8	1.1	1.3	1.7	1.4	1.3	1.3	1.4	1.5	1.6	1.9	1.8	2.1	1.6	1.3	1.4	1.3	1.5

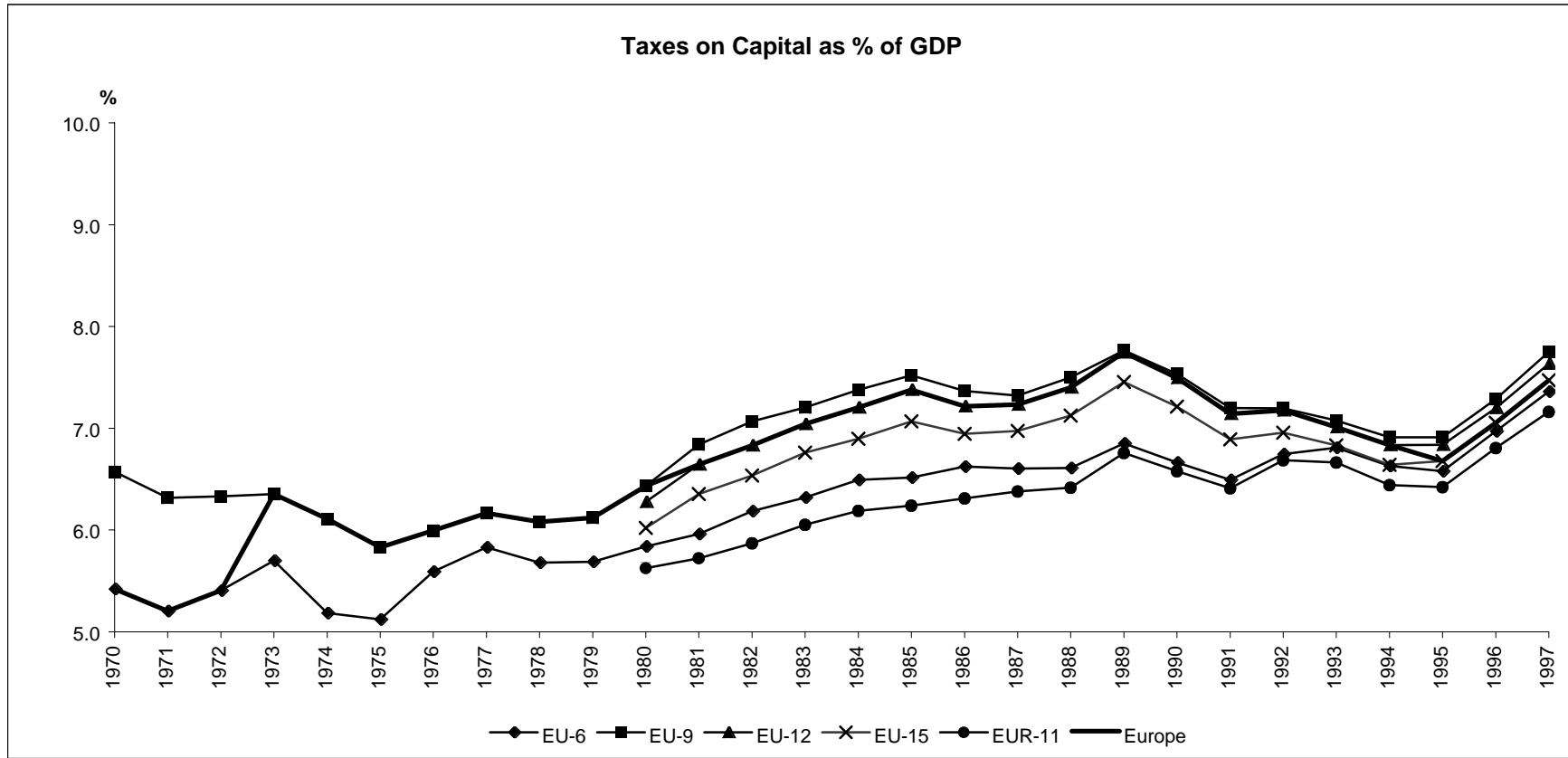


Table/Figure C 15: Taxes on Capital as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	5.8	5.8	5.9	6.2	6.2	6.2	5.9	6.0	6.2	6.5	6.2	6.4	6.9	6.8	7.3	7.4	7.5	7.6	7.6	7.1	7.1	6.6	6.2	6.5	7.1	7.4	7.7	8.1
DK <sup>(a)</sup>	1.7	1.4	1.4	1.9	1.6	1.6	1.8	1.9	2.0	2.0	1.9	1.3	0.8	1.4	2.7	3.0	4.2	4.0	3.6	3.5	2.4	2.1	2.3	3.1	2.5	2.7	3.4	3.5
D	5.1	4.7	4.8	5.0	4.9	4.6	5.1	5.6	5.4	5.4	5.2	4.9	4.9	4.9	5.2	5.4	5.4	5.0	5.2	5.4	4.9	4.5	4.4	4.5	4.5	4.3	4.5	4.5
EL <sup>(a)</sup>											3.5	3.8	4.1	5.2	6.0	7.6	8.0	5.8	4.7	4.8	4.6	4.3	4.4	4.7	5.4	5.6	5.7	5.9
E <sup>(a)</sup>											4.8	4.6	4.2	4.8	4.8	5.1	5.1	6.4	6.7	8.1	7.5	6.9	7.2	6.5	6.0	6.1	6.3	6.5
F	5.8	5.4	5.5	6.5	5.9	6.4	6.8	6.7	6.3	6.4	7.0	7.3	7.3	7.3	7.7	7.8	8.2	8.2	8.2	8.2	8.2	8.1	7.7	7.7	7.9	8.1	8.4	8.9
IRL	6.4	6.7	6.4	5.8	5.5	4.8	4.9	5.1	4.5	4.6	4.7	4.6	4.5	4.4	4.4	4.4	4.5	4.6	4.8	4.5	5.0	5.4	5.7	6.0	6.4	5.8	6.3	6.7
I <sup>(a)</sup>	5.6	5.8	6.6	6.0	4.6	3.6	4.7	4.8	5.0	4.8	5.2	5.8	6.7	7.4	7.1	6.5	6.5	6.7	6.6	7.2	7.3	7.7	9.6	10.1	8.9	9.0	9.4	10.0
L	8.4	7.9	7.7	8.8	10.4	9.6	10.3	12.1	13.5	11.6	10.8	10.3	10.4	12.2	10.9	11.2	10.3	10.9	10.9	11.0	10.9	9.7	8.7	10.6	11.1	11.3	10.6	12.3
NL	4.7	4.8	4.7	4.9	4.9	5.3	5.1	5.7	5.6	5.6	5.9	5.9	5.9	5.6	5.4	5.9	6.3	6.9	6.8	6.5	6.6	6.7	6.5	7.0	7.1	7.0	8.2	8.8
A											4.2	4.4	4.0	3.9	4.0	4.4	4.2	4.0	4.1	4.5	4.5	4.7	5.1	5.1	4.2	4.7	4.9	4.8
P <sup>(a)</sup>											6.8	7.6	7.9	8.9	9.0	9.2	7.1	6.5	7.0	7.5	7.7	8.1	8.5	7.9	7.7	7.5	7.9	8.1
FIN											1.7	2.1	2.2	2.3	2.3	2.2	2.4	2.0	2.2	2.3	2.8	2.9	2.7	2.0	2.2	3.6	4.1	4.9
S											2.5	2.4	2.7	3.4	3.4	3.6	4.1	4.8	4.8	5.0	4.2	3.6	3.9	4.5	4.4	4.9	5.9	5.9
UK <sup>(a)</sup>	11.8	11.4	10.9	10.3	11.5	10.0	8.9	8.8	8.9	8.9	9.5	10.8	11.2	11.5	11.6	12.1	11.3	11.2	11.8	12.2	12.2	11.1	10.1	9.0	8.9	9.4	9.5	9.9
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	5.4	5.2	5.4	5.7	5.2	5.1	5.6	5.8	5.7	5.7	5.8	6.0	6.2	6.3	6.5	6.5	6.6	6.6	6.6	6.9	6.7	6.5	6.7	6.8	6.6	6.6	7.0	7.4
EU-9	6.6	6.3	6.3	6.4	6.1	5.8	6.0	6.2	6.1	6.1	6.4	6.8	7.1	7.2	7.4	7.5	7.4	7.3	7.5	7.8	7.5	7.2	7.2	7.1	6.9	6.9	7.3	7.7
EU-12											6.3	6.6	6.8	7.0	7.2	7.4	7.2	7.2	7.4	7.7	7.5	7.1	7.2	7.0	6.8	6.8	7.2	7.6
EU-15											6.0	6.4	6.5	6.8	6.9	7.1	6.9	7.0	7.1	7.5	7.2	6.9	7.0	6.8	6.6	6.7	7.1	7.5
EUR-11											5.6	5.7	5.9	6.1	6.2	6.2	6.3	6.4	6.4	6.8	6.6	6.4	6.7	6.7	6.4	6.4	6.8	7.2
Europe	5.4	5.2	5.4	6.4	6.1	5.8	6.0	6.2	6.1	6.1	6.4	6.6	6.8	7.0	7.2	7.4	7.2	7.2	7.4	7.7	7.5	7.1	7.2	7.0	6.8	6.7	7.1	7.5

<sup>(a)</sup> Partly estimated.

Table/Figure C 15: Taxes on Capital as % of GDP

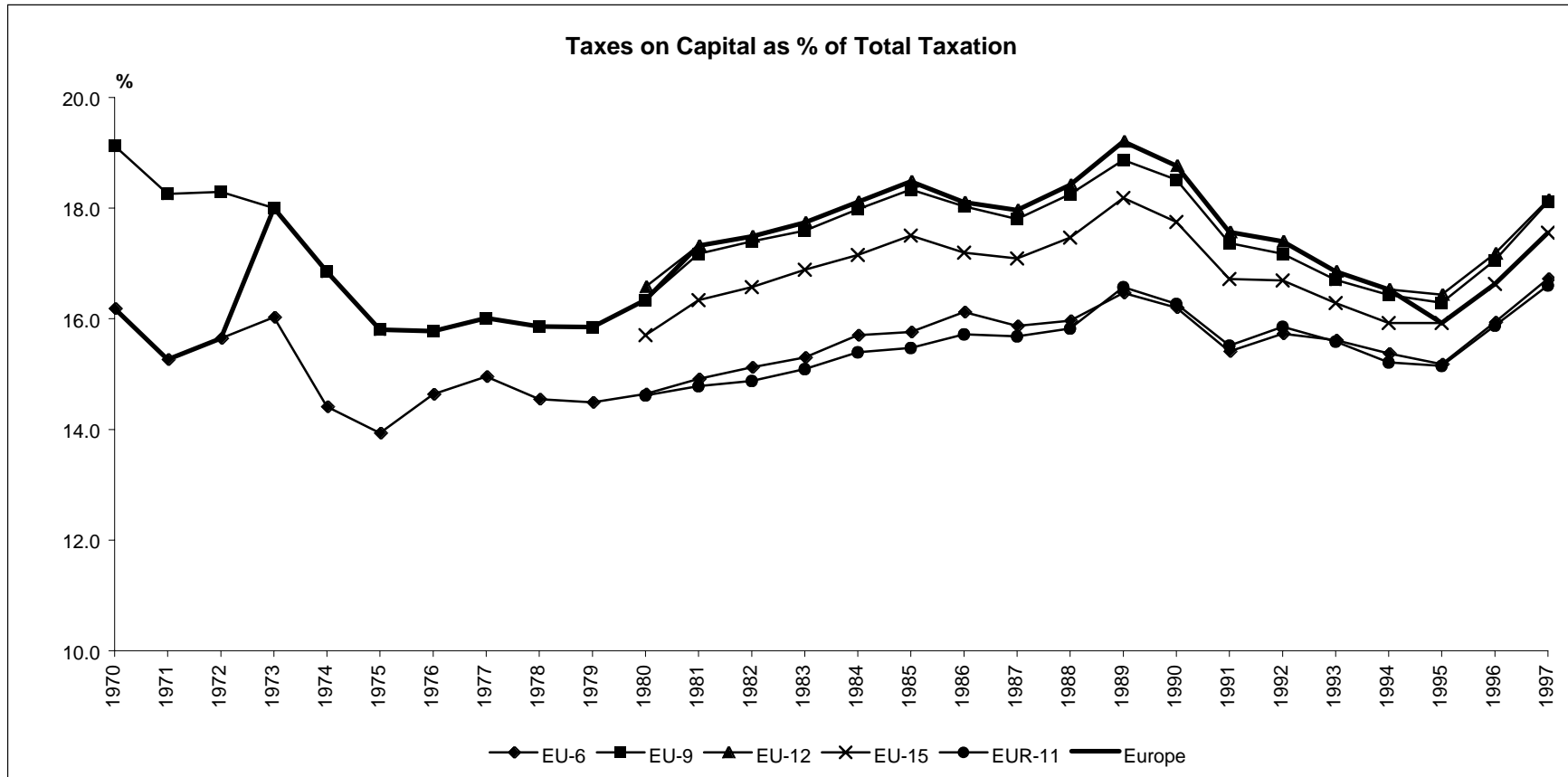


Table/Figure C 16: Taxes on Capital as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	16.0	15.7	15.7	16.3	15.7	14.8	13.9	13.7	13.8	14.3	13.9	14.4	14.8	14.8	15.6	15.6	16.0	16.3	16.6	16.3	16.1	15.0	13.9	14.3	15.4	16.1	16.7	17.4
DK <sup>(a)</sup>	4.4	3.2	3.2	4.4	3.5	4.0	4.3	4.5	4.7	4.5	4.1	2.8	1.9	3.0	5.7	6.0	8.3	7.7	6.9	6.8	5.0	4.3	4.7	6.2	4.9	5.2	6.6	6.9
D	14.2	12.9	12.8	12.8	12.3	11.7	12.3	13.4	13.1	13.2	12.4	11.8	11.8	12.0	12.5	13.0	13.1	12.2	12.6	13.2	12.5	11.0	10.6	10.7	10.5	10.1	10.6	10.8
EL <sup>(a)</sup>											31.0	30.3	30.0	30.3	30.7	31.0	28.4	19.7	16.8	16.8	15.7	13.6	13.7	14.8	16.6	16.6	16.7	16.7
E <sup>(a)</sup>											18.7	17.1	16.0	17.0	16.8	17.1	16.8	19.9	20.7	23.5	21.7	19.8	19.7	18.3	17.1	17.7	18.2	18.4
F	16.6	15.5	15.7	18.4	16.5	17.2	17.6	17.2	16.2	16.0	16.8	17.3	17.0	16.6	17.4	17.7	18.6	18.5	18.7	18.8	18.7	18.4	17.6	17.4	17.9	18.0	18.3	19.2
IRL	20.2	20.4	20.5	18.5	17.2	15.0	13.9	15.1	14.0	14.6	13.4	12.8	11.9	11.3	11.0	11.3	11.8	12.0	12.4	12.6	14.1	15.0	15.8	16.6	17.5	17.1	18.6	19.7
I <sup>(a)</sup>	21.7	21.9	25.0	23.5	18.0	13.9	17.2	16.9	16.9	16.5	16.9	18.2	19.8	20.6	20.3	18.7	18.4	18.6	17.9	18.9	18.7	19.2	22.8	23.3	22.0	22.0	21.8	22.7
L	27.3	23.5	22.4	25.4	29.0	22.3	23.9	25.3	27.8	25.4	23.2	21.6	21.2	23.5	21.8	24.4	23.2	24.7	25.5	26.8	26.0	23.9	21.4	24.8	25.7	26.0	24.7	28.0
NL	12.6	12.2	11.8	11.8	11.6	12.2	11.8	12.8	12.3	12.2	12.9	13.0	12.8	11.8	11.8	13.0	13.7	14.4	14.1	14.3	14.7	14.2	13.8	14.4	15.3	15.5	18.2	19.3
A											10.3	10.5	9.9	9.6	9.5	10.2	9.9	9.5	9.6	11.0	11.0	11.2	11.8	11.5	9.9	10.9	11.1	10.7
P <sup>(a)</sup>											26.7	27.9	27.8	29.2	30.0	31.5	22.9	21.8	22.5	23.5	23.7	23.9	23.7	22.8	21.8	21.0	21.5	21.7
FIN											4.7	5.4	5.8	6.1	5.8	5.4	5.7	5.1	5.1	5.3	6.2	6.2	5.8	4.4	4.6	7.8	8.6	10.4
S											5.0	4.8	5.4	6.8	6.8	7.1	7.9	8.9	8.8	9.0	7.6	6.9	7.7	8.9	8.9	9.9	10.8	10.8
UK <sup>(a)</sup>	31.6	32.0	32.2	31.0	31.4	26.8	24.5	24.7	26.1	25.4	26.0	27.9	28.6	29.6	29.9	31.3	29.4	29.8	30.7	32.0	32.1	29.5	27.7	25.5	25.0	25.4	25.9	26.7
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	16.2	15.3	15.6	16.0	14.4	13.9	14.6	15.0	14.5	14.5	14.6	14.9	15.1	15.3	15.7	15.8	16.1	15.9	16.0	16.5	16.2	15.4	15.7	15.6	15.4	15.2	15.9	16.7
EU-9	19.1	18.3	18.3	18.0	16.8	15.8	15.8	16.0	15.9	15.8	16.3	17.2	17.4	17.6	18.0	18.3	18.0	17.8	18.3	18.9	18.5	17.4	17.2	16.7	16.4	16.3	17.1	18.1
EU-12											16.6	17.3	17.5	17.7	18.1	18.5	18.1	18.0	18.4	19.2	18.8	17.6	17.4	16.9	16.5	16.4	17.2	18.1
EU-15											15.7	16.3	16.6	16.9	17.2	17.5	17.2	17.1	17.5	18.2	17.8	16.7	16.7	16.3	15.9	15.9	16.6	17.6
EUR-11											14.6	14.8	14.9	15.1	15.4	15.5	15.7	15.7	15.8	16.6	16.3	15.5	15.9	15.6	15.2	15.1	15.9	16.6
Europe	16.2	15.3	15.6	18.0	16.8	15.8	15.8	16.0	15.9	15.8	16.3	17.3	17.5	17.7	18.1	18.5	18.1	18.0	18.4	19.2	18.8	17.6	17.4	16.9	16.5	15.9	16.6	17.6

<sup>(a)</sup> Partly estimated.

Table/Figure C 16: Taxes on Capital as % of Total Taxation

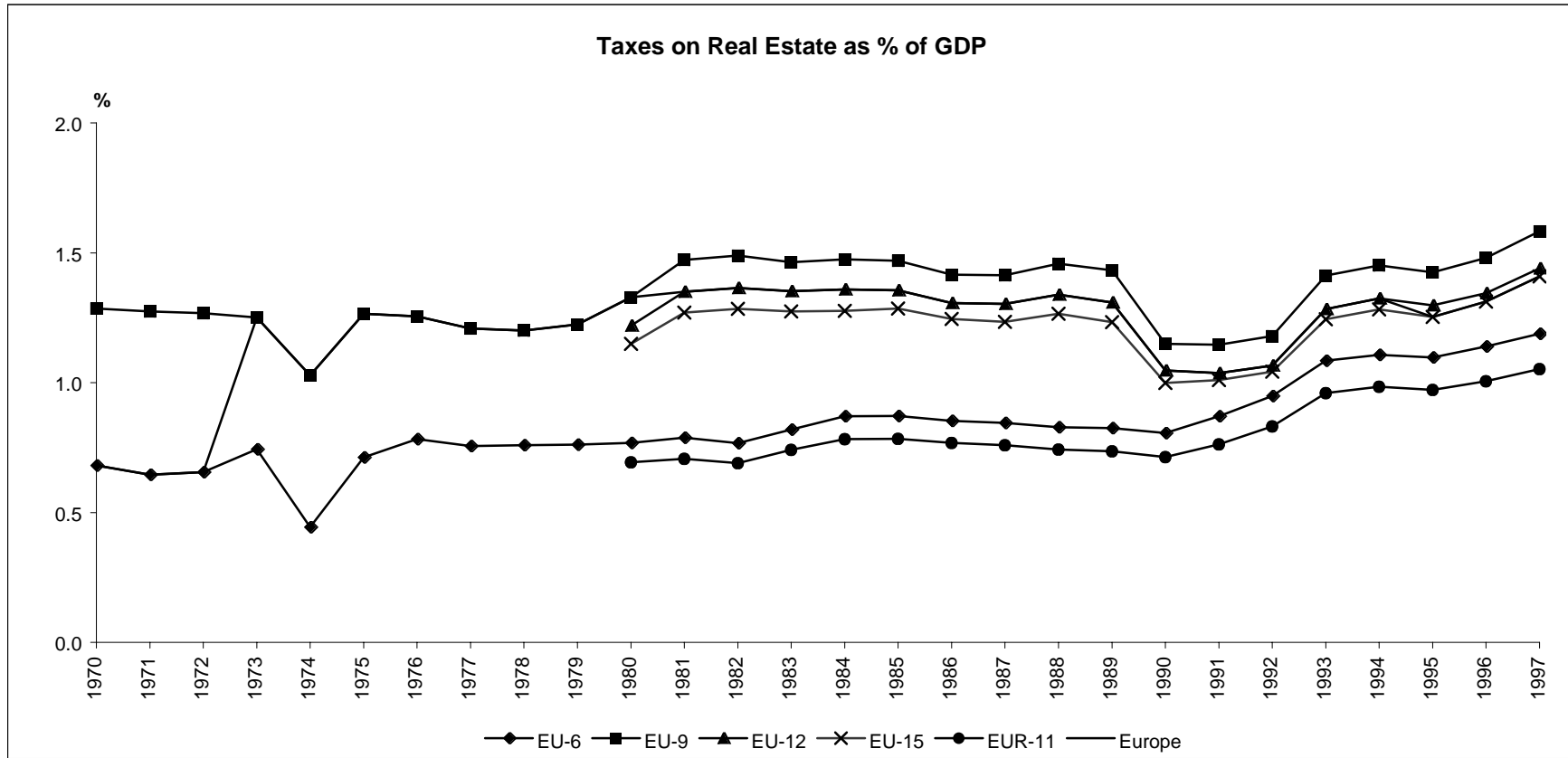


Table/Figure C 17: Taxes on Real Estate as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.9	1.0	1.0	0.9	1.0	1.0	1.0	1.0	1.1	1.1	0.9	1.0	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.0	1.0	1.1	1.1	1.0	1.2	1.3	1.3	1.3
DK <sup>(a)</sup>	1.7	1.8	1.6	1.5	1.7	1.6	1.5	1.3	1.5	1.5	1.5	1.4	1.2	1.0	0.9	0.9	1.0	1.3	1.3	1.2	1.1	1.1	1.0	1.2	1.1	1.1	1.0	1.1
D	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7
EL <sup>(a)</sup>											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	0.0	0.0	0.0	0.0	0.0
E <sup>(a)</sup>											0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1
F	1.1	1.0	1.0	1.4	0.4	1.3	1.4	1.3	1.3	1.3	1.3	1.4	1.3	1.5	1.6	1.6	1.6	1.7	1.6	1.6	1.6	1.6	1.7	1.8	1.9	1.9	2.1	2.1
IRL	3.5	3.8	3.8	3.2	3.2	2.6	2.6	2.1	1.4	1.3	1.2	1.0	0.9	0.9	1.0	1.0	0.9	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	1.1
I <sup>(a)</sup>	0.5	0.4	0.5	0.4	0.2	0.2	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.2	0.3	0.3	0.6	0.8	1.2	1.1	1.1	1.0	1.0
L	0.9	0.9	1.2	1.2	1.0	1.0	1.0	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.1	0.9	1.2	1.4	1.4	1.5	1.4	1.3	1.3	1.1	0.9	0.9	0.8	0.9
NL	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9
A											0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
P <sup>(a)</sup>											0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8
FIN											0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.5	0.5	0.5	0.4	0.7
S											0.3	0.4	0.3	0.3	0.3	0.7	0.8	0.6	0.6	0.5	0.7	1.1	1.2	1.0	1.0	0.9	1.4	1.6
UK <sup>(a)</sup>	3.6	3.6	3.7	3.6	3.7	3.8	3.6	3.5	3.4	3.4	3.6	4.1	4.3	4.1	4.0	3.9	4.0	4.0	4.1	4.0	2.7	2.4	2.3	3.1	3.2	3.2	3.3	3.3
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.7	0.6	0.7	0.7	0.4	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.1	1.1	1.1	1.1	1.2
EU-9	1.3	1.3	1.3	1.3	1.0	1.3	1.3	1.2	1.2	1.2	1.3	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.5	1.4	1.1	1.1	1.2	1.4	1.5	1.4	1.5	1.6
EU-12											1.2	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.0	1.0	1.1	1.3	1.3	1.3	1.3	1.4
EU-15											1.1	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.3	1.2	1.0	1.0	1.0	1.2	1.3	1.3	1.3	1.4
EUR-11											0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8	1.0	1.0	1.0	1.0	1.1
Europe	0.7	0.6	0.7	1.3	1.0	1.3	1.3	1.2	1.2	1.2	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.0	1.0	1.1	1.3	1.3	1.3	1.3	1.4

<sup>(a)</sup> Partly estimated.

Table/Figure C 17: Taxes on Real Estate as % of GDP



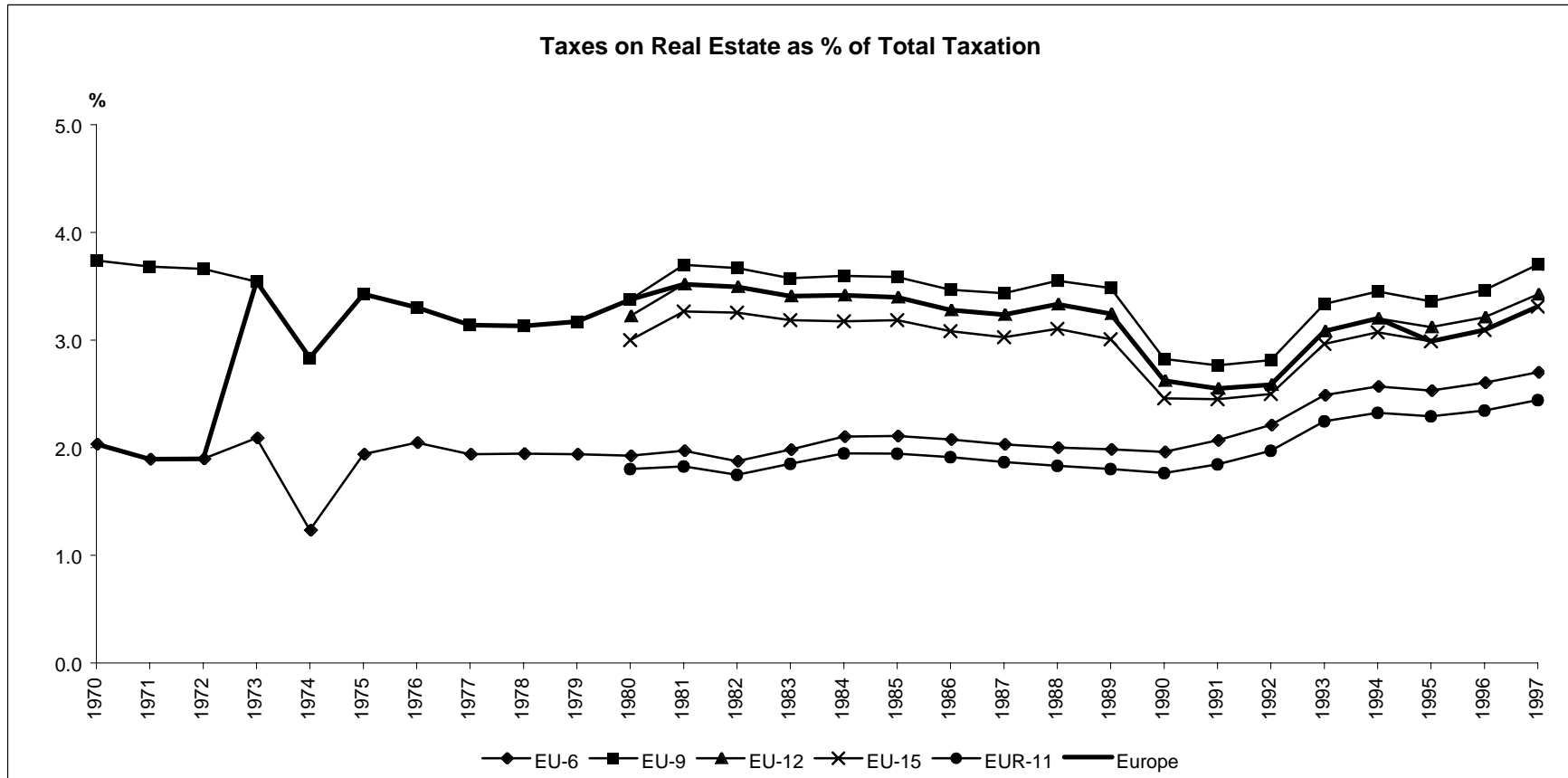
Table/Figure C 18: Taxes on Real Estate as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	2.6	2.6	2.7	2.4	2.6	2.4	2.3	2.2	2.4	2.4	2.0	2.4	2.1	2.3	2.5	2.5	2.4	2.3	2.4	2.3	2.2	2.5	2.6	2.3	2.6	2.9	2.7	2.8
DK <sup>(a)</sup>	4.2	4.0	3.7	3.6	3.8	4.0	3.5	3.2	3.4	3.3	3.4	3.0	2.7	2.2	1.9	1.9	1.9	2.4	2.4	2.4	2.3	2.2	2.1	2.4	2.2	2.1	2.0	2.1
D	1.6	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.4	1.4	1.4	1.6
EL <sup>(a)</sup>											0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
E <sup>(a)</sup>											0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.3	0.3	0.3	0.3
F	3.0	2.9	2.9	4.0	1.3	3.5	3.6	3.3	3.3	3.2	3.2	3.2	3.1	3.3	3.6	3.7	3.7	3.8	3.7	3.7	3.6	3.7	3.8	4.1	4.3	4.3	4.6	4.6
IRL	11.2	11.7	12.1	10.2	9.9	8.3	7.3	6.3	4.3	4.0	3.5	2.8	2.3	2.4	2.5	2.6	2.4	2.8	2.5	2.6	2.5	2.5	2.5	2.4	2.4	2.4	2.3	3.1
I <sup>(a)</sup>	1.8	1.6	1.7	1.5	1.0	0.8	1.0	0.9	0.8	0.8	0.9	1.0	0.8	0.9	1.0	0.9	0.8	0.7	0.6	0.7	0.7	1.5	2.0	2.8	2.8	2.6	2.4	2.4
L	3.0	2.7	3.4	3.4	2.8	2.3	2.4	2.4	2.2	2.7	2.5	2.4	2.4	2.5	2.2	2.0	2.6	3.2	3.3	3.6	3.5	3.1	3.2	2.6	2.0	2.0	1.9	2.1
NL	0.7	0.6	0.6	0.5	0.5	0.5	0.8	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.9	1.8	1.7	1.8	1.8	2.0	2.0	2.0	1.9
A											1.2	1.2	1.1	1.2	1.2	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1
P <sup>(a)</sup>											1.8	1.9	1.8	1.9	1.8	1.9	1.7	1.9	2.1	2.0	2.1	1.9	2.0	2.0	2.2	2.1	2.1	2.1
FIN											0.0	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	1.0	1.1	1.0	0.9	1.5
S											0.6	0.7	0.7	0.7	0.6	1.4	1.5	1.1	1.1	0.9	1.2	2.2	2.3	2.0	2.0	1.8	2.6	2.9
UK <sup>(a)</sup>	9.6	10.3	11.0	10.8	10.3	10.2	10.0	10.0	10.0	9.7	9.9	10.5	10.9	10.5	10.2	10.0	10.5	10.7	10.7	10.5	7.1	6.4	6.4	8.7	9.0	8.7	9.0	8.8
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	2.0	1.9	1.9	2.1	1.2	1.9	2.0	1.9	1.9	1.9	1.9	2.0	1.9	2.0	2.1	2.1	2.1	2.0	2.0	2.0	2.0	2.1	2.2	2.5	2.6	2.5	2.6	2.7
EU-9	3.7	3.7	3.7	3.5	2.8	3.4	3.3	3.1	3.1	3.2	3.4	3.7	3.7	3.6	3.6	3.6	3.5	3.4	3.6	3.5	2.8	2.8	2.8	3.3	3.5	3.4	3.5	3.7
EU-12											3.2	3.5	3.5	3.4	3.4	3.4	3.3	3.2	3.3	3.2	2.6	2.5	2.6	3.1	3.2	3.1	3.2	3.4
EU-15											3.0	3.3	3.3	3.2	3.2	3.2	3.1	3.0	3.1	3.0	2.5	2.4	2.5	3.0	3.1	3.0	3.1	3.3
EUR-11											1.8	1.8	1.7	1.8	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.8	2.0	2.2	2.3	2.3	2.3	2.4
Europe	2.0	1.9	1.9	3.5	2.8	3.4	3.3	3.1	3.1	3.2	3.4	3.5	3.5	3.4	3.4	3.4	3.3	3.2	3.3	3.2	2.6	2.5	2.6	3.1	3.2	3.0	3.1	3.3

<sup>(a)</sup> Partly estimated.



Table/Figure C 18: Taxes on Real Estate as % of Total Taxation

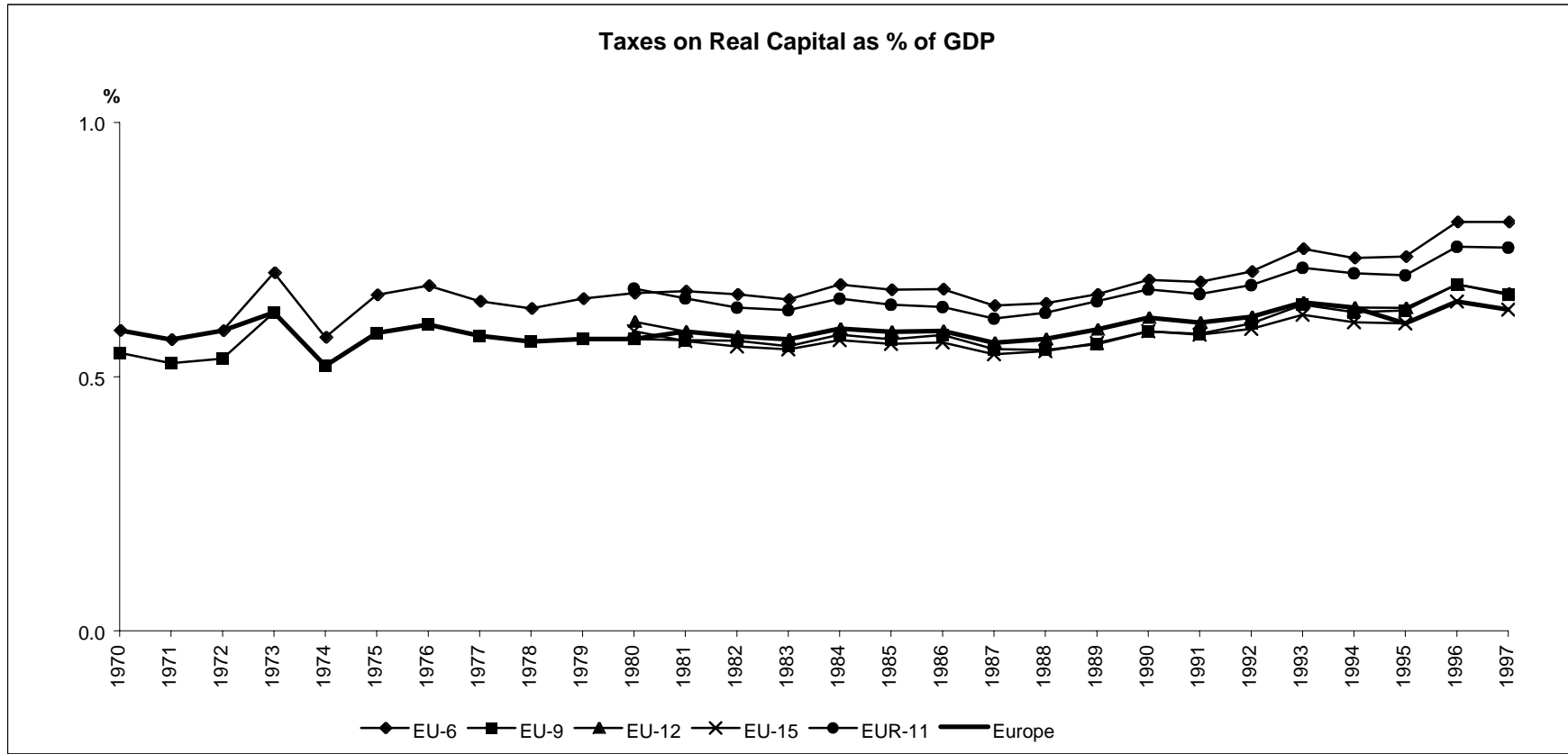


Table/Figure C 19: Taxes on Real Capital as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.4	
DK <sup>(a)</sup>	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
D	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
EL <sup>(a)</sup>											0.5	0.6	0.6	0.8	0.9	1.1	1.0	0.9	0.9	1.0	1.1	1.2	0.8	0.8	0.8	0.7	0.7	0.7	
E <sup>(a)</sup>											1.1	0.9	0.7	0.8	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	
F	1.0	0.9	0.9	1.3	0.9	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.5	1.5	1.4	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.6	1.6	1.8	1.8	
IRL	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.1	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	
I <sup>(a)</sup>	0.3	0.3	0.3	0.3	0.4	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	
L	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
NL	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.9	1.0	0.9	1.0	1.2	1.2	
A											0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	
P <sup>(a)</sup>											0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.0	0.1	0.0	0.0	0.0	0.0	
FIN											0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
S											0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.4	0.4	0.3	0.3	0.1	0.1	0.2	0.2	
UK <sup>(a)</sup>	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	0.6	0.6	0.6	0.7	0.6	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.8	0.8	
EU-9	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	
EU-12											0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	
EU-15											0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	
EUR-11											0.7	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.8	0.8	
Europe	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	

<sup>(a)</sup> Partly estimated.

Table/Figure C 19: Taxes on Real Capital as % of GDP

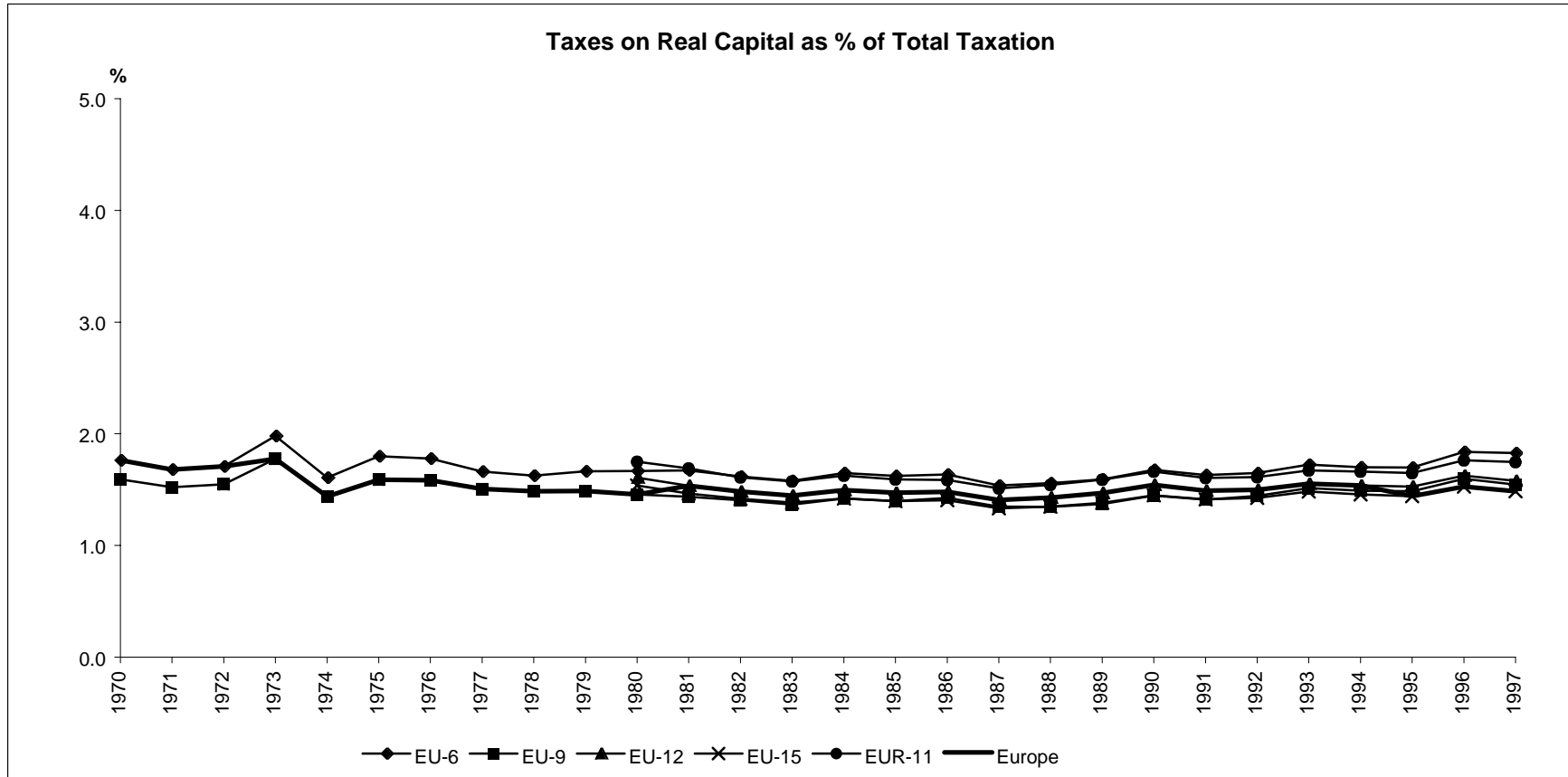


Table/Figure C 20: Taxes on Real Capital as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.6	0.7	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.7	0.8	0.8	0.8	0.8	1.0	0.9	1.0	1.0	0.9
DK <sup>(a)</sup>	0.9	0.7	0.7	0.6	0.6	0.7	0.7	0.8	0.7	0.7	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2
D	1.4	1.3	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	0.9	1.0	0.9	0.9	0.8	0.9	0.9
EL <sup>(a)</sup>											4.6	4.5	4.5	4.5	4.6	4.6	3.7	3.2	3.3	3.4	3.8	3.8	2.6	2.4	2.3	2.2	2.2	2.1
E <sup>(a)</sup>											4.4	3.3	2.7	2.7	2.5	2.4	2.2	2.2	2.5	2.6	2.6	2.4	2.2	2.2	2.4	2.3	2.2	2.3
F	2.8	2.7	2.6	3.7	2.4	3.5	3.3	3.4	3.3	3.2	3.3	3.4	3.3	3.3	3.4	3.3	3.3	3.2	3.2	3.2	3.5	3.6	3.6	3.8	3.7	3.7	4.0	4.0
IRL	1.3	1.3	1.2	1.2	1.2	1.0	1.0	0.7	0.4	0.3	0.3	0.4	0.6	0.7	0.7	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.8	0.8	0.8	0.7
I <sup>(a)</sup>	1.3	1.2	1.2	1.1	1.4	0.6	0.9	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
L	0.6	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.1	0.2	0.2	0.2	0.2
NL	1.7	1.6	1.8	1.7	1.7	1.4	1.3	1.2	1.1	1.2	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.6	1.7	1.9	2.0	2.0	2.2	2.8	2.7
A											0.9	0.8	0.8	0.8	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.5
P <sup>(a)</sup>											0.9	0.9	0.9	1.0	0.9	0.7	0.5	0.6	0.7	0.6	0.5	0.1	0.1	0.1	0.1	0.1	0.1	0.1
FIN											0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.4	0.4
S											1.0	0.9	0.9	0.8	0.7	0.7	0.8	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.3	0.3	0.3	0.3
UK <sup>(a)</sup>	1.1	1.0	1.0	1.0	0.8	0.8	0.7	0.8	0.9	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	1.8	1.7	1.7	2.0	1.6	1.8	1.8	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.6	1.5	1.6	1.6	1.7	1.6	1.6	1.7	1.7	1.7	1.8	1.8
EU-9	1.6	1.5	1.5	1.8	1.4	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.6	1.5
EU-12											1.6	1.5	1.5	1.4	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.5	1.5	1.6	1.6
EU-15											1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.5	1.5	1.4	1.5	1.5
EUR-11											1.7	1.7	1.6	1.6	1.6	1.6	1.6	1.5	1.5	1.6	1.7	1.6	1.6	1.7	1.7	1.6	1.8	1.7
Europe	1.8	1.7	1.7	1.8	1.4	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.5	1.4	1.5	1.5

<sup>(a)</sup> Partly estimated.

Table/Figure C 20: Taxes on Real Capital as % of Total Taxation

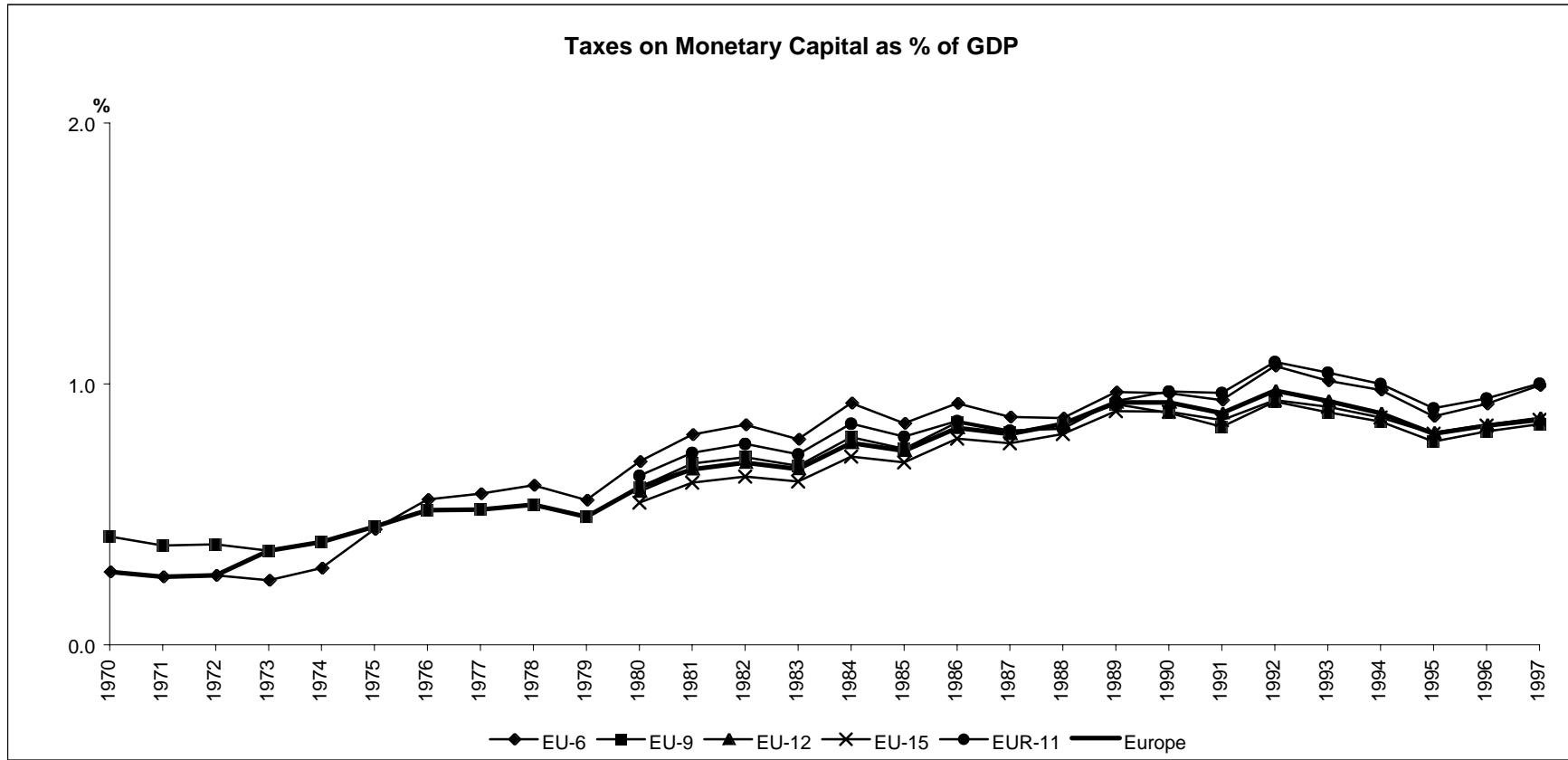


Table/Figure C 21: Taxes on Monetary Capital as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
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	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.2	0.1	0.1	0.2
DK <sup>(a)</sup>	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.6	0.6	0.9	1.2	1.6	1.7	1.8	1.4	1.3	1.5	1.7	1.5	1.3	1.3	1.2
D	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.4	0.5	0.6	0.5	0.4	0.4	0.7	0.9	0.9	0.8	0.9
EL <sup>(a)</sup>											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	0.0	0.0	0.0	0.0	0.0
E <sup>(a)</sup>											0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.8	1.0	1.1	1.5	1.5	1.5	1.5	1.4	1.3	1.2	1.2
F	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.6	0.5	0.5	0.7	0.8	0.7	0.7	0.7	0.8	0.9	0.8	0.7	0.6	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2
IRL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.2	0.1
I <sup>(a)</sup>	0.1	0.1	0.0	0.0	0.1	0.8	1.5	1.5	1.8	1.3	1.7	2.0	2.2	1.9	2.4	1.9	2.0	1.9	1.9	2.2	2.4	2.5	3.3	2.9	2.4	2.2	2.5	2.6
L	0.4	0.5	0.3	0.3	0.5	0.5	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.6	0.3	0.3	0.3	0.4	0.4	0.3	0.4
NL	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.4	0.5	0.4	0.4	0.3	0.3	0.3	0.4	0.5
A											0.1	0.1	0.1	0.0	0.1	0.3	0.3	0.2	0.1	0.4	0.5	0.6	0.7	0.9	1.1	1.1	1.1	1.1
P <sup>(a)</sup>											1.3	1.5	1.5	1.7	2.0	2.6	2.0	1.1	1.0	1.3	1.3	1.5	1.6	1.5	1.4	1.5	1.6	1.7
FIN											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.3	0.2	0.2	0.2
S											0.0	0.0	0.0	0.1	0.2	0.2	0.5	0.7	0.8	0.9	0.7	0.7	0.3	0.4	0.4	0.7	0.8	0.8
UK <sup>(a)</sup>	1.0	0.9	0.9	1.0	1.0	0.6	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.4	0.5	0.5	0.7	0.7	0.5	0.3	0.2	0.2	0.2	0.2	0.3	0.2
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.3	0.3	0.3	0.2	0.3	0.4	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.9	1.0	1.0	0.9	1.1	1.0	1.0	0.9	0.9	1.0
EU-9	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	0.8	0.8
EU-12											0.6	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.9
EU-15											0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.9
EUR-11											0.6	0.7	0.8	0.7	0.8	0.8	0.9	0.8	0.8	0.9	1.0	1.0	1.1	1.0	1.0	0.9	0.9	1.0
Europe	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.9

<sup>(a)</sup> Partly estimated.

Table/Figure C 21: Taxes on Monetary Capital as % of GDP



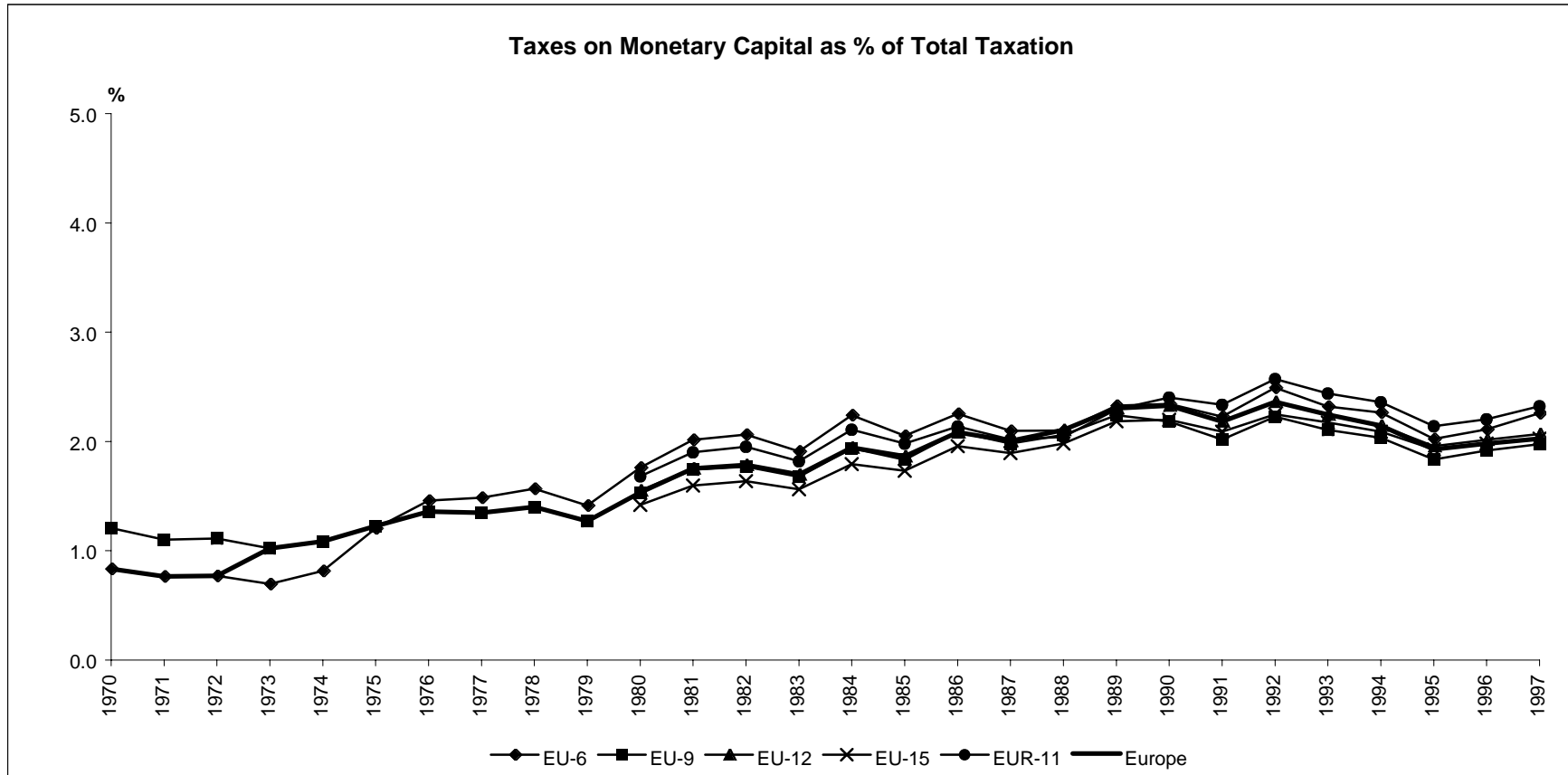
Table/Figure C 22: Taxes on Monetary Capital as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.3	0.3	0.3	0.2	0.4
DK <sup>(a)</sup>	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	1.2	1.3	1.8	2.3	3.0	3.2	3.5	2.9	2.6	3.0	3.3	3.0	2.6	2.5	2.3
D	1.0	0.9	0.8	0.7	0.7	0.6	0.6	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.9	0.9	1.2	1.1	1.1	1.5	1.2	1.0	0.9	1.7	2.2	2.1	1.9	2.0
EL <sup>(a)</sup>											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	0.0	0.0	0.0	0.0	0.0
E <sup>(a)</sup>											1.6	1.6	1.8	1.8	1.7	1.8	1.8	2.5	3.0	3.3	4.3	4.3	4.0	4.3	3.9	3.8	3.4	3.4
F	1.1	1.0	1.1	1.1	1.4	1.5	1.5	1.5	1.4	1.4	1.8	1.9	1.7	1.7	1.7	1.7	1.9	1.8	1.6	1.3	1.2	1.0	0.8	0.7	0.5	0.4	0.4	0.4
IRL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.4	0.3	0.3	0.5	0.5	0.2	0.4	0.3	0.5	0.4
I <sup>(a)</sup>	0.3	0.2	0.2	0.2	0.3	3.0	5.4	5.2	6.0	4.6	5.5	6.2	6.5	5.2	6.7	5.5	5.6	5.2	5.2	5.7	6.2	6.3	7.9	6.7	5.9	5.3	5.7	5.8
L	1.2	1.4	0.9	0.9	1.4	1.1	0.7	0.7	0.8	0.8	0.7	0.6	0.7	0.5	0.7	0.8	0.7	1.0	0.9	1.1	1.4	0.8	0.7	0.7	1.0	0.9	0.8	1.0
NL	1.1	0.8	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.6	0.7	0.8	0.9	0.9	1.0	0.9	1.0	0.8	0.8	0.6	0.7	0.7	0.8	1.0
A											0.2	0.1	0.1	0.1	0.2	0.7	0.7	0.4	0.2	0.9	1.2	1.5	1.7	2.1	2.5	2.5	2.6	2.5
P <sup>(a)</sup>											4.9	5.4	5.4	5.8	6.8	9.0	6.3	3.8	3.3	4.0	4.0	4.3	4.5	4.3	4.1	4.2	4.4	4.5
FIN											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.5	0.8	0.6	0.5	0.5	0.3
S											0.0	0.0	0.0	0.1	0.4	0.4	0.9	1.3	1.4	1.6	1.3	1.3	0.7	0.8	0.8	1.4	1.4	1.4
UK <sup>(a)</sup>	2.7	2.6	2.8	2.9	2.6	1.6	1.1	0.9	0.8	0.8	0.8	1.0	0.9	0.8	0.8	1.0	1.3	1.3	1.7	1.7	1.4	0.9	0.7	0.6	0.6	0.6	0.7	0.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.8	0.8	0.8	0.7	0.8	1.2	1.5	1.5	1.6	1.4	1.8	2.0	2.1	1.9	2.2	2.1	2.3	2.1	2.1	2.3	2.3	2.2	2.5	2.3	2.3	2.0	2.1	2.3
EU-9	1.2	1.1	1.1	1.0	1.1	1.2	1.4	1.3	1.4	1.3	1.5	1.7	1.8	1.7	1.9	1.8	2.1	2.0	2.1	2.2	2.2	2.0	2.2	2.1	2.0	1.8	1.9	2.0
EU-12											1.6	1.8	1.8	1.7	1.9	1.9	2.1	2.0	2.1	2.3	2.3	2.2	2.4	2.2	2.1	2.0	2.0	2.1
EU-15											1.4	1.6	1.6	1.6	1.8	1.7	2.0	1.9	2.0	2.2	2.2	2.1	2.2	2.2	2.1	1.9	2.0	2.0
EUR-11											1.7	1.9	2.0	1.8	2.1	2.0	2.1	2.0	2.0	2.3	2.4	2.3	2.6	2.4	2.4	2.1	2.2	2.3
Europe	0.8	0.8	0.8	1.0	1.1	1.2	1.4	1.3	1.4	1.3	1.5	1.8	1.8	1.7	1.9	1.9	2.1	2.0	2.1	2.3	2.3	2.2	2.4	2.2	2.1	1.9	2.0	2.0

<sup>(a)</sup> Partly estimated.



Table/Figure C 22: Taxes on Monetary Capital as % of Total Taxation

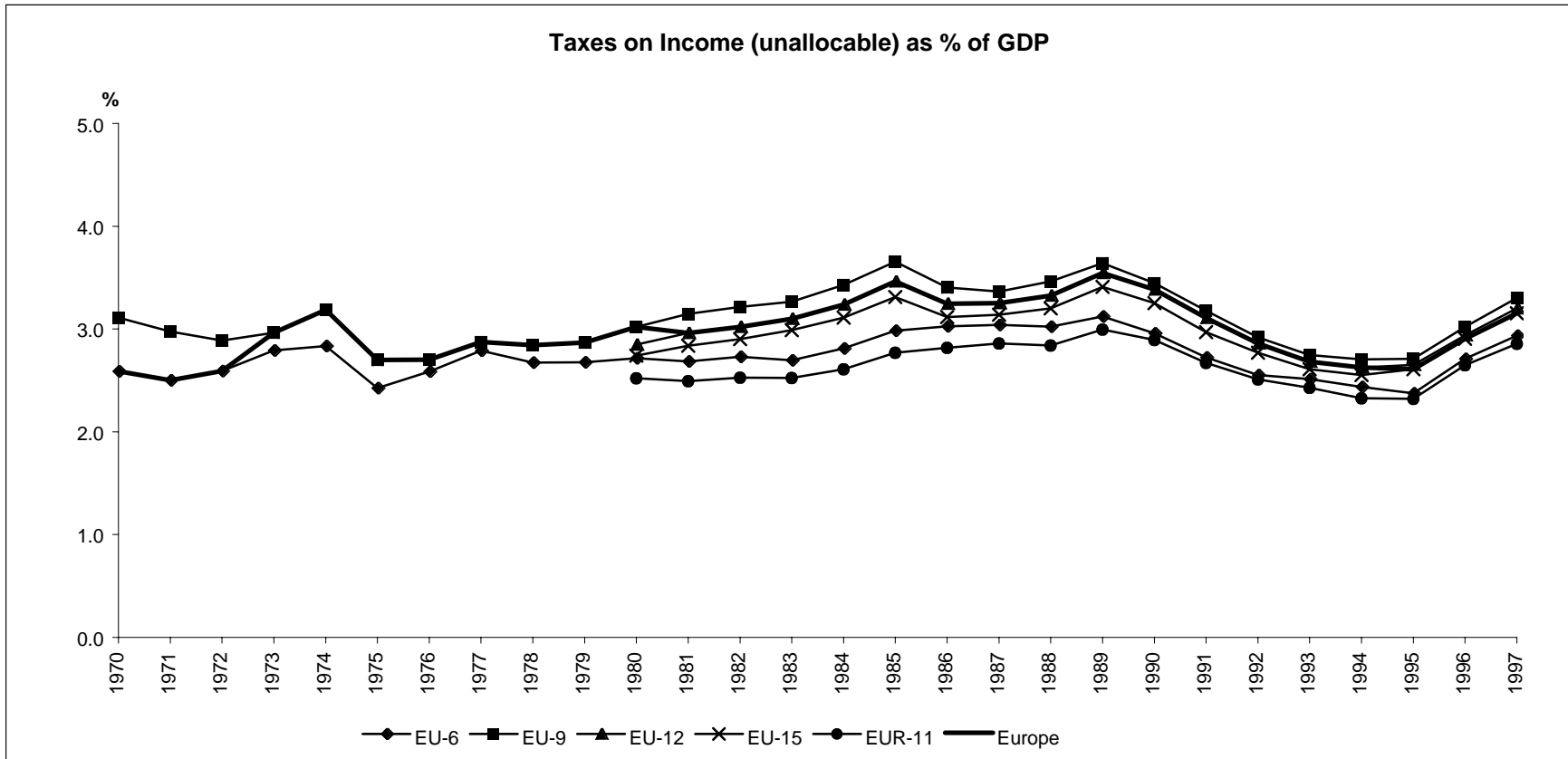


Table/Figure C 23: Taxes on Income (unallocable) as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	2.9	3.1	3.1	3.5	3.5	3.5	3.2	3.2	3.2	3.5	3.3	3.5	4.0	3.9	4.2	4.3	4.3	4.4	4.3	3.9	3.8	3.3	2.7	2.8	3.2	3.6	3.6	3.9
DK <sup>(a)</sup>	-1.1	-1.5	-1.5	-1.1	-1.4	-1.2	-0.9	-1.1	-1.1	-1.1	-1.1	-1.4	-1.5	-1.3	-0.1	-0.4	0.4	-0.4	-0.7	-0.7	-1.2	-1.2	-1.3	-0.8	-1.2	-0.8	-0.3	0.3
D	2.7	2.5	2.6	3.0	2.8	2.6	2.8	3.3	3.3	3.3	3.1	2.9	2.8	2.9	3.1	3.4	3.2	2.8	2.9	3.0	2.7	2.5	2.4	2.1	1.8	1.7	2.1	2.2
EL <sup>(a)</sup>											0.5	0.6	0.6	0.8	0.9	1.2	1.5	1.6	1.3	1.5	1.8	1.6	1.8	1.7	2.0	2.3	2.3	2.4
E <sup>(a)</sup>											1.2	1.1	1.2	1.3	1.3	1.6	1.7	2.2	2.1	3.0	3.1	2.7	2.4	2.1	1.8	2.0	2.1	2.1
F	2.3	2.1	2.2	2.3	3.1	2.2	2.5	2.5	2.1	2.2	2.4	2.4	2.5	2.2	2.2	2.2	2.4	2.5	2.5	2.7	2.6	2.3	1.9	1.9	2.0	2.1	2.2	2.6
IRL	2.0	1.9	1.7	1.6	1.4	1.3	1.3	2.0	2.2	2.3	2.3	2.5	2.5	2.3	2.2	2.1	2.2	2.1	2.4	2.0	2.5	2.9	3.2	3.7	3.9	3.5	3.9	4.1
I <sup>(a)</sup>	2.6	2.8	3.0	2.9	2.2	1.9	1.7	1.9	2.0	1.9	2.1	2.4	2.4	2.7	2.9	3.1	3.2	3.5	3.3	3.5	3.4	3.2	3.3	3.6	3.6	3.5	3.8	3.9
L	5.9	5.2	4.8	6.0	7.7	6.7	7.5	9.0	10.5	8.4	7.6	7.1	7.1	8.6	7.5	8.2	7.2	7.3	7.1	7.1	6.6	6.2	5.2	6.9	7.3	7.6	6.9	8.3
NL	2.5	2.7	2.6	2.8	2.8	3.3	3.0	3.0	2.7	2.6	3.0	3.1	3.1	2.8	2.6	3.1	3.2	3.7	3.5	3.2	3.4	3.4	3.1	3.3	3.3	3.3	4.1	4.6
A											1.8	1.8	1.5	1.5	1.6	1.7	1.6	1.6	1.5	1.7	1.6	1.6	1.8	1.6	1.1	1.3	1.8	1.8
P <sup>(a)</sup>											1.9	2.1	2.2	2.5	2.0	1.8	1.8	2.1	2.3	2.5	2.6	2.9	3.2	2.8	2.8	2.8	3.0	3.1
FIN											1.1	1.5	1.5	1.5	1.4	1.3	1.4	1.1	1.3	1.3	2.0	2.0	1.7	0.5	0.8	2.4	2.8	3.5
S											1.3	1.2	1.4	1.8	1.8	1.6	1.6	2.4	2.2	2.3	1.6	0.6	1.4	2.1	2.2	2.6	2.8	2.6
UK <sup>(a)</sup>	5.8	5.5	4.8	4.5	5.8	4.7	4.0	4.1	4.4	4.4	4.8	5.4	5.6	6.1	6.4	6.8	5.6	5.5	5.9	6.4	6.3	5.8	5.2	4.4	4.5	5.0	5.0	5.1
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	2.6	2.5	2.6	2.8	2.8	2.4	2.6	2.8	2.7	2.7	2.7	2.7	2.7	2.7	2.8	3.0	3.0	3.0	3.0	3.1	3.0	2.7	2.6	2.5	2.4	2.4	2.7	2.9
EU-9	3.1	3.0	2.9	3.0	3.2	2.7	2.7	2.9	2.8	2.9	3.0	3.1	3.2	3.3	3.4	3.7	3.4	3.4	3.5	3.6	3.4	3.2	2.9	2.7	2.7	2.7	3.0	3.3
EU-12											2.8	3.0	3.0	3.1	3.2	3.5	3.2	3.3	3.3	3.5	3.4	3.1	2.9	2.7	2.6	2.6	2.9	3.2
EU-15											2.7	2.8	2.9	3.0	3.1	3.3	3.1	3.1	3.2	3.4	3.3	3.0	2.8	2.6	2.6	2.6	2.9	3.2
EUR-11											2.5	2.5	2.5	2.5	2.6	2.8	2.8	2.9	2.8	3.0	2.9	2.7	2.5	2.4	2.3	2.3	2.6	2.9
Europe	2.6	2.5	2.6	3.0	3.2	2.7	2.7	2.9	2.8	2.9	3.0	3.0	3.0	3.1	3.2	3.5	3.2	3.3	3.3	3.5	3.4	3.1	2.9	2.7	2.6	2.6	2.9	3.2

<sup>(a)</sup> Partly estimated.

Table/Figure C 23: Taxes on Income (unallocable) as % of GDP

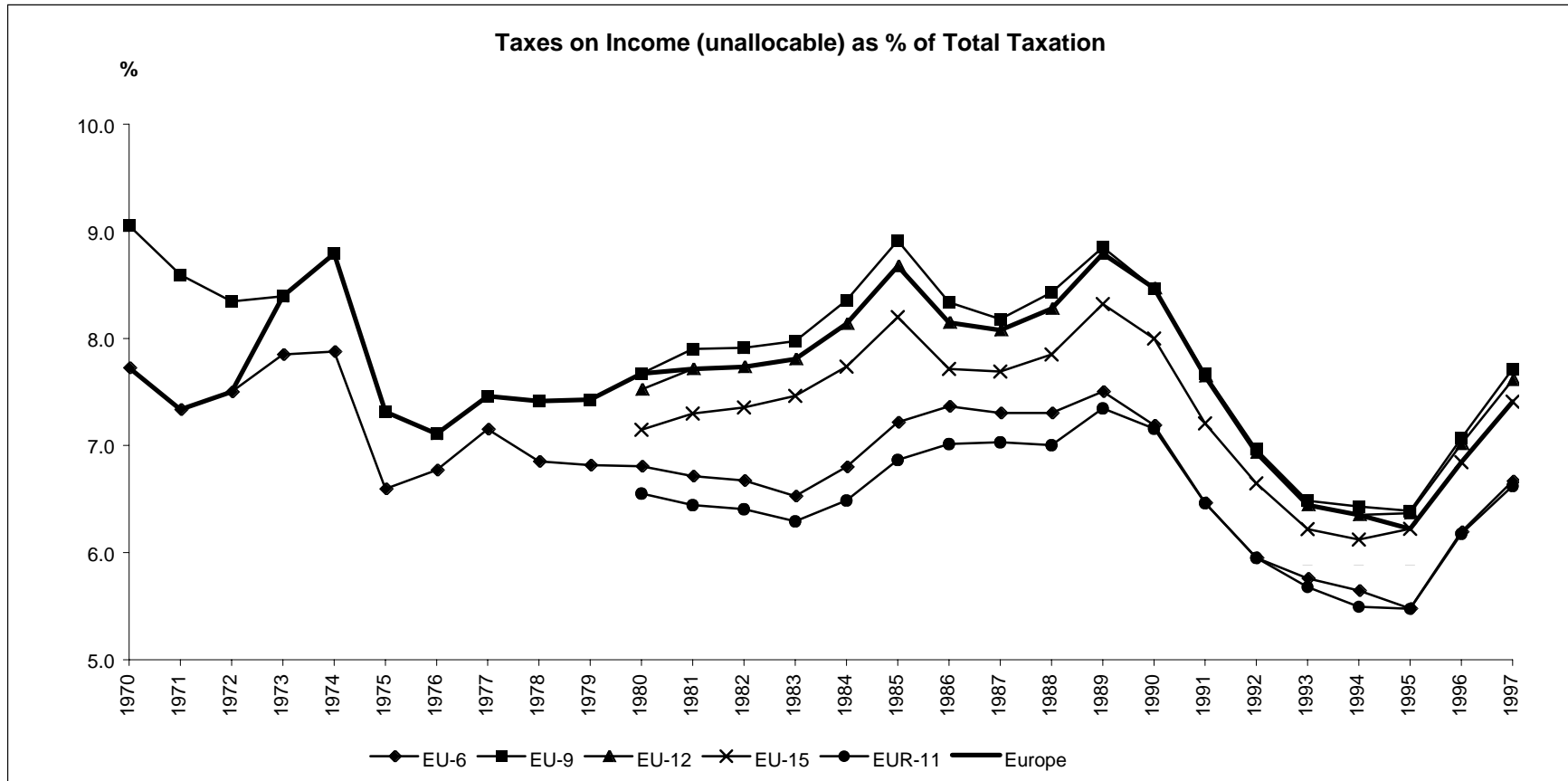


Table/Figure C 24: Taxes on Income (unallocable) as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	8.0	8.4	8.3	9.1	8.8	8.3	7.5	7.2	7.2	7.6	7.5	7.9	8.7	8.4	8.8	9.0	9.3	9.4	9.4	8.8	8.6	7.4	6.2	6.2	7.0	7.7	7.9	8.3
DK <sup>(a)</sup>	-2.8	-3.4	-3.5	-2.7	-3.2	-3.0	-2.1	-2.7	-2.5	-2.5	-2.5	-3.0	-3.3	-2.8	-0.3	-0.7	0.8	-0.9	-1.4	-1.4	-2.6	-2.5	-2.6	-1.6	-2.3	-1.6	-0.5	0.5
D	7.7	6.8	7.0	7.6	7.1	6.4	6.9	7.9	7.9	7.9	7.4	6.9	6.8	7.0	7.6	8.1	7.8	6.9	7.2	7.4	6.8	6.0	5.8	5.1	4.3	4.0	4.9	5.2
EL <sup>(a)</sup>											4.8	4.7	4.7	4.7	4.8	4.8	5.2	5.5	4.8	5.2	6.2	5.1	5.5	5.4	6.1	6.7	6.8	7.0
E <sup>(a)</sup>											4.8	4.3	4.5	4.7	4.6	5.2	5.6	6.9	6.6	8.6	8.9	7.6	6.4	5.8	5.0	5.7	6.0	6.0
F	6.6	6.2	6.2	6.6	8.7	5.8	6.5	6.4	5.5	5.5	5.8	5.8	5.8	5.1	4.9	4.9	5.4	5.6	5.8	6.1	5.9	5.2	4.3	4.3	4.6	4.6	4.9	5.6
IRL	6.3	5.9	5.3	5.1	4.4	4.1	3.8	5.9	6.8	7.3	6.5	7.0	6.7	5.9	5.5	5.4	5.8	5.6	6.2	5.6	7.1	8.1	8.9	10.3	10.9	10.5	11.5	12.0
I <sup>(a)</sup>	10.2	10.5	11.4	11.3	8.8	7.2	6.2	6.7	6.8	6.7	7.0	7.5	7.1	7.5	8.2	8.9	9.2	9.7	9.0	9.2	8.8	8.1	7.8	8.3	8.9	8.6	8.8	8.9
L	19.2	15.4	13.9	17.2	21.4	15.7	17.4	19.0	21.6	18.5	16.4	14.9	14.5	16.7	15.0	17.7	16.2	16.6	16.7	17.2	15.9	15.1	12.7	16.1	16.9	17.5	16.0	18.9
NL	6.6	6.9	6.6	6.7	6.6	7.6	6.9	6.6	6.1	5.6	6.5	6.8	6.8	5.9	5.6	6.8	7.1	7.6	7.2	7.1	7.5	7.2	6.5	6.8	7.2	7.2	9.2	10.0
A											4.4	4.2	3.7	3.6	3.7	4.0	3.9	3.7	3.6	4.0	3.8	3.8	4.2	3.6	2.7	3.1	4.1	4.0
P <sup>(a)</sup>											7.3	7.9	7.9	8.3	6.8	6.3	5.7	6.9	7.2	8.0	8.0	8.6	8.8	8.1	7.9	7.9	8.2	8.4
FIN											3.1	3.7	3.8	4.0	3.6	3.1	3.4	2.6	2.9	3.1	4.4	4.3	3.6	1.2	1.7	5.2	5.9	7.4
S											2.6	2.3	2.9	3.6	3.6	3.2	3.1	4.4	4.0	4.2	2.9	1.2	2.8	4.1	4.5	5.2	5.2	4.8
UK <sup>(a)</sup>	15.5	15.4	14.1	13.6	15.8	12.7	11.1	11.5	12.9	12.7	13.2	13.9	14.3	15.7	16.4	17.6	14.6	14.5	15.3	16.8	16.5	15.4	14.4	12.4	12.6	13.4	13.6	13.8
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	7.7	7.3	7.5	7.8	7.9	6.6	6.8	7.2	6.9	6.8	6.8	6.7	6.7	6.5	6.8	7.2	7.4	7.3	7.3	7.5	7.2	6.5	6.0	5.8	5.6	5.5	6.2	6.7
EU-9	9.1	8.6	8.3	8.4	8.8	7.3	7.1	7.5	7.4	7.4	7.7	7.9	7.9	8.0	8.4	8.9	8.3	8.2	8.4	8.9	8.5	7.7	7.0	6.5	6.4	6.4	7.1	7.7
EU-12											7.5	7.7	7.7	7.8	8.1	8.7	8.1	8.1	8.3	8.8	8.5	7.6	6.9	6.4	6.4	6.4	7.0	7.6
EU-15											7.1	7.3	7.4	7.5	7.7	8.2	7.7	7.7	7.8	8.3	8.0	7.2	6.6	6.2	6.1	6.2	6.8	7.4
EUR-11											6.6	6.4	6.4	6.3	6.5	6.9	7.0	7.0	7.0	7.3	7.2	6.5	6.0	5.7	5.5	5.5	6.2	6.6
Europe	7.7	7.3	7.5	8.4	8.8	7.3	7.1	7.5	7.4	7.4	7.7	7.7	7.7	7.8	8.1	8.7	8.1	8.1	8.3	8.8	8.5	7.6	6.9	6.4	6.4	6.2	6.8	7.4

<sup>(a)</sup> Partly estimated.

Table/Figure C 24: Taxes on Income (unallocable) as % of Total Taxation

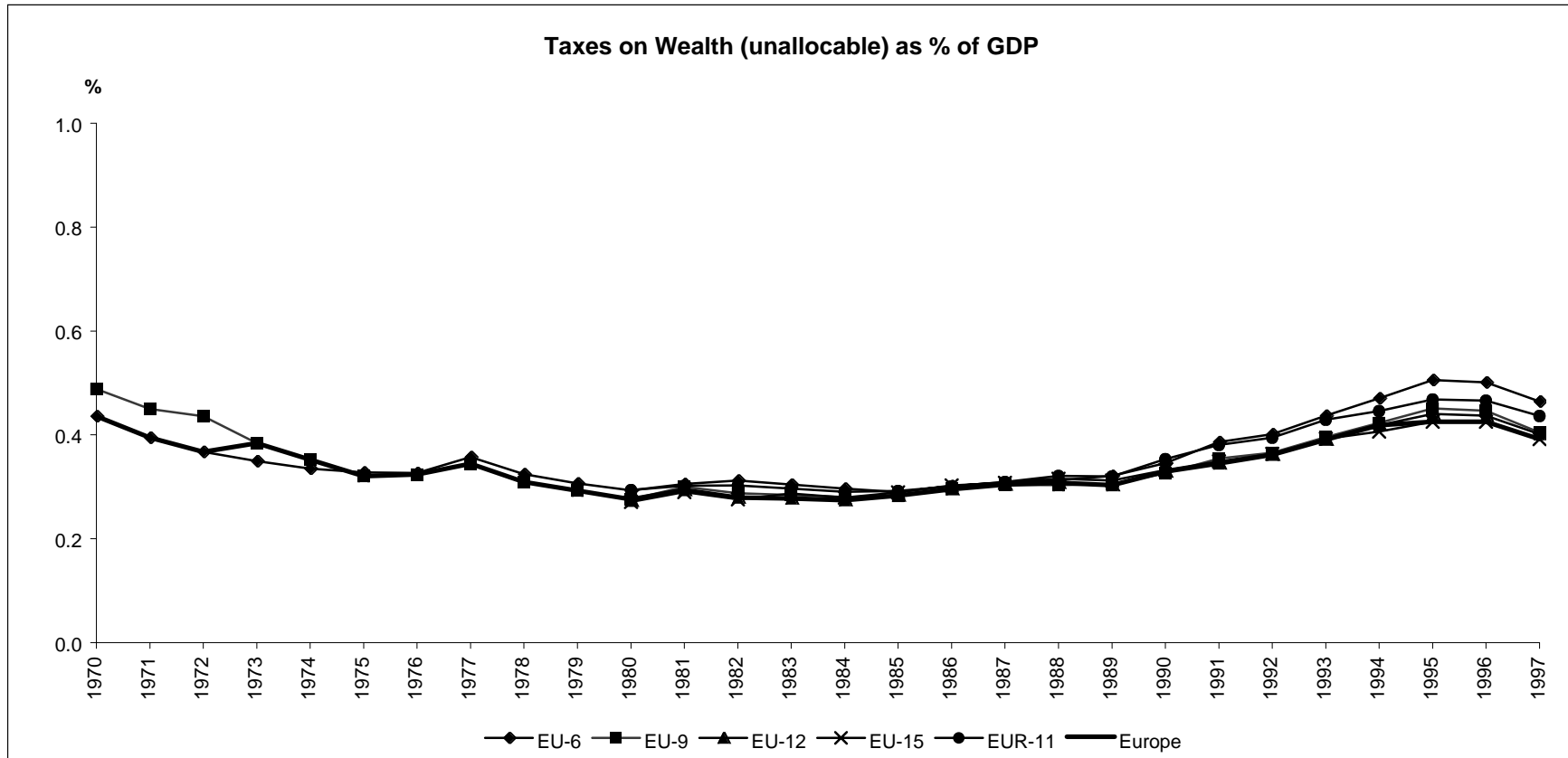


Table/Figure C 25: Taxes on Wealth (unallocable) as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3
DK <sup>(a)</sup>	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.4	0.3	0.4	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.2
D	0.7	0.7	0.6	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.2
EL <sup>(a)</sup>											0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.0	0.4	0.3	0.3	0.4	0.3	0.3
E <sup>(a)</sup>											0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4
F	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.5	0.7	0.8	0.6	0.7	0.8	0.7	0.8
IRL	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.2	0.1
I <sup>(a)</sup>	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4	0.5	0.6	0.5	0.6
L	0.5	0.5	0.5	0.6	0.4	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.8	0.7	0.7	0.6	0.6	0.8	0.7	0.8	0.8	0.7	0.7	0.8	0.8	1.0	0.9
NL	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.4	0.4	0.5	0.4	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.6	0.6
A											0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.6	0.2	0.1	0.1	0.1
P <sup>(a)</sup>											0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1
FIN											0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3
S											0.1	0.1	0.1	0.5	0.3	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.4
UK <sup>(a)</sup>	0.7	0.7	0.7	0.6	0.5	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5
EU-9	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.4	0.4
EU-12											0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
EU-15											0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
EUR-11											0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.4
Europe	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4

<sup>(a)</sup> Partly estimated.

Table/Figure C 25: Taxes on Wealth (unallocable) as % of GDP



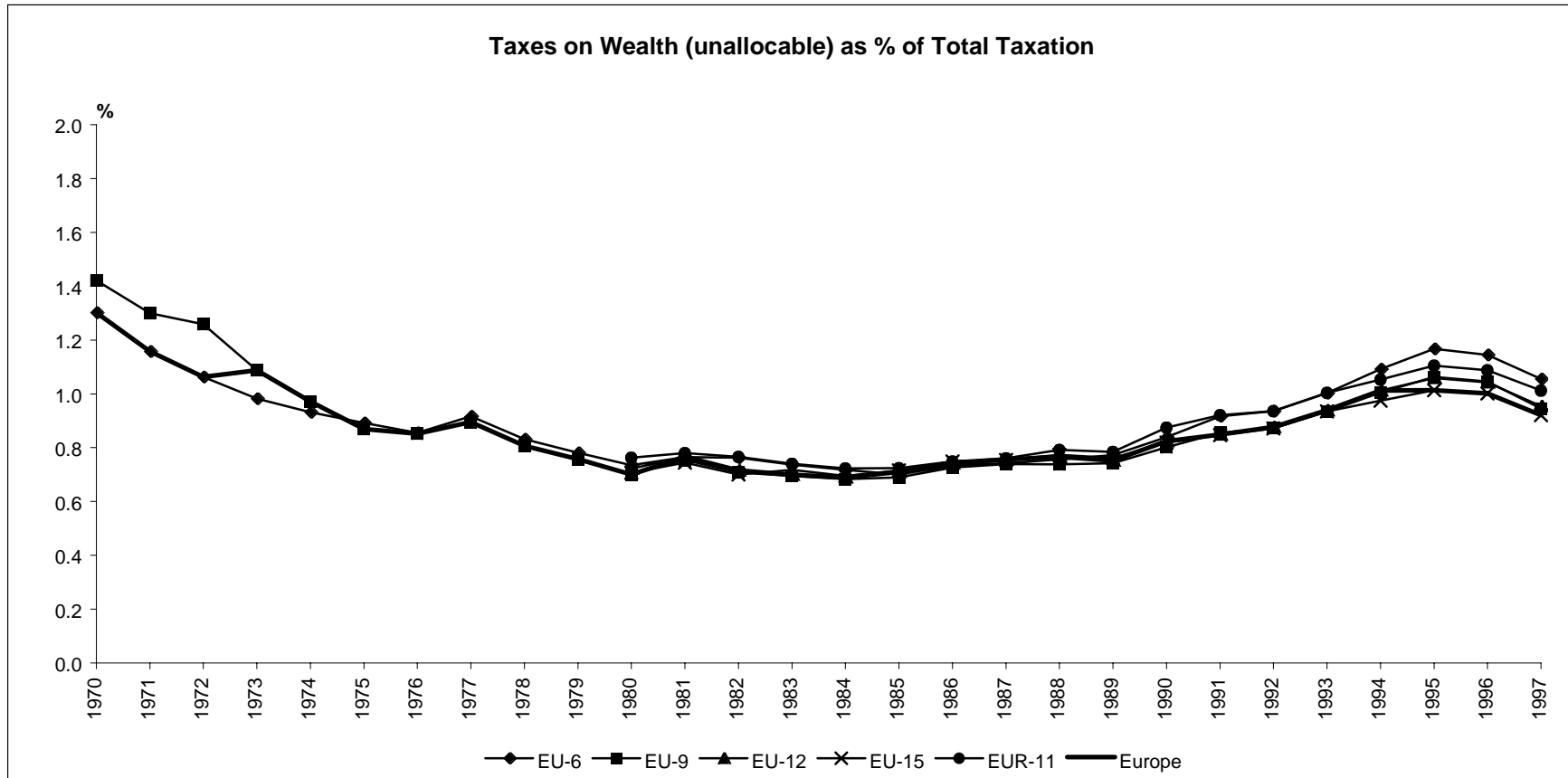
Table/Figure C 26: Taxes on Wealth (unallocable) as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	1.0	1.0	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.9	0.8	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.7	
DK <sup>(a)</sup>	0.9	0.8	0.9	0.9	0.8	0.8	0.8	1.0	1.0	0.9	1.0	0.9	0.8	0.8	0.8	0.9	1.0	1.1	1.1	0.9	0.8	0.7	0.7	0.8	0.6	0.6	0.5	0.4	
D	2.1	1.8	1.6	1.4	1.3	1.3	1.4	1.4	1.2	1.0	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	0.8	0.8	0.7	0.7	0.8	0.9	0.4	
EL <sup>(a)</sup>											1.2	1.2	1.1	1.2	1.2	1.2	1.2	1.1	1.2	1.1	0.5	0.0	1.2	1.1	1.0	1.1	1.0	1.0	
E <sup>(a)</sup>											1.2	1.1	0.9	0.7	0.7	1.0	0.9	1.0	1.2	0.9	1.2	0.9	1.0	1.1	1.3	1.2	1.2	1.2	
F	0.7	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.6	0.6	0.6	0.8	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.1	1.7	1.8	1.4	1.6	1.7	1.5	1.6	
IRL	0.0	0.0	0.0	0.0	0.0	0.3	0.4	0.4	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.3	0.4	0.4	0.4	0.5	0.4	
I <sup>(a)</sup>	0.6	0.6	0.6	0.5	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	1.0	1.1	1.4	1.2	1.5	
L	1.5	1.4	1.6	1.6	1.2	1.1	1.2	1.3	1.2	1.3	1.3	1.3	1.3	1.6	1.5	1.4	1.3	1.4	1.9	1.8	1.9	2.0	1.7	1.7	1.8	1.9	2.3	2.1	
NL	1.4	1.1	1.2	1.2	1.2	1.0	0.9	1.0	1.0	1.2	1.2	1.1	1.0	0.9	1.0	1.0	1.1	1.2	1.1	1.3	1.2	1.3	1.2	1.3	1.4	1.3	1.3	1.3	
A											1.3	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.4	1.5	1.6	1.6	1.5	1.5	0.4	0.3	0.3	0.2	
P <sup>(a)</sup>											0.2	0.3	0.3	0.6	0.7	0.8	0.8	0.8	0.6	0.3	0.5	0.5	0.2	0.2	0.2	0.2	0.2	0.2	
FIN											0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6
S											0.2	0.2	0.2	1.0	0.6	0.7	0.8	0.6	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.7	
UK <sup>(a)</sup>	2.0	2.0	2.2	1.7	1.2	0.8	0.9	0.8	0.6	0.6	0.5	0.7	0.5	0.5	0.5	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	1.3	1.2	1.1	1.0	0.9	0.9	0.9	0.9	0.8	0.8	0.7	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.9	0.9	1.0	1.1	1.2	1.1	1.1	
EU-9	1.4	1.3	1.3	1.1	1.0	0.9	0.9	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.9	1.0	1.1	1.0	0.9	
EU-12											0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.1	1.0	1.0	
EU-15											0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	0.9	
EUR-11											0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.0	
Europe	1.3	1.2	1.1	1.1	1.0	0.9	0.9	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	0.9	

<sup>(a)</sup> Partly estimated.



Table/Figure C 26: Taxes on Wealth (unallocable) as % of Total Taxation

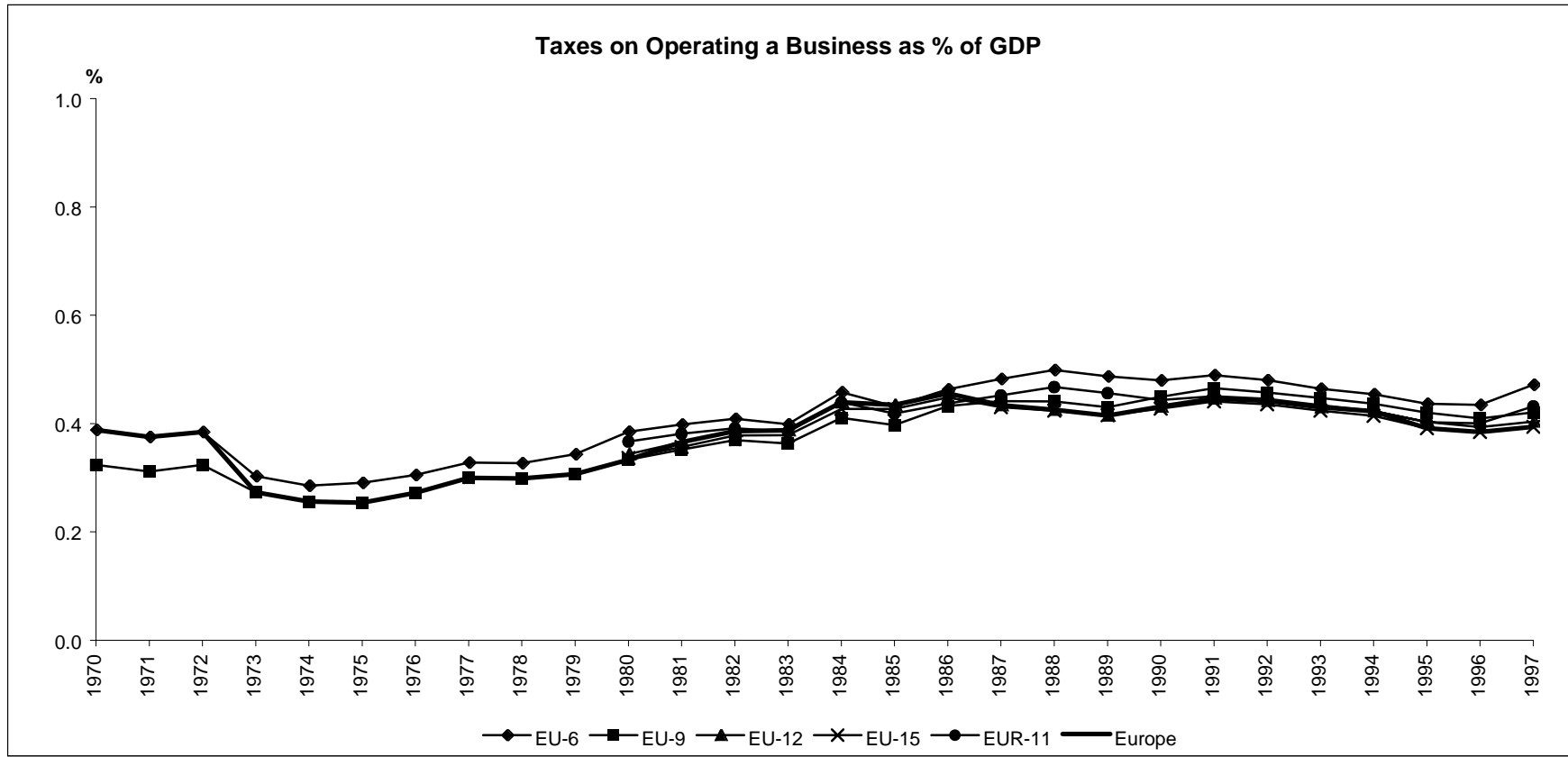


Table/Figure C 27: Taxes on Operating a Business as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
DK <sup>(a)</sup>	0.4	0.4	0.6	0.8	0.6	0.5	0.5	0.8	0.8	0.8	0.7	0.6	0.5	0.6	0.7	0.8	0.9	0.8	0.7	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.7	
D	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	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	0.0	0.0	
EL <sup>(a)</sup>											1.5	1.6	1.7	2.2	2.6	3.2	3.5	1.4	0.7	0.7	0.7	0.8	0.9	0.5	0.7	0.7	0.7	0.7	
E <sup>(a)</sup>											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	0.0	0.0	0.0	0.0	0.0	
F	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6
IRL	0.3	0.4	0.5	0.6	0.5	0.4	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.8	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.9	
I <sup>(a)</sup>	1.0	1.0	1.1	0.8	0.7	0.7	0.8	0.9	0.8	0.9	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.0	0.9	0.9	1.0	1.1	1.2	1.1	1.1	1.1	1.2	
L	0.1	0.1	0.0	0.1	0.0	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	
NL	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.4	0.4	0.5	0.4	0.6	0.6	
A											0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	
P <sup>(a)</sup>											2.0	2.0	2.1	2.2	2.6	2.5	1.7	1.6	1.9	1.8	1.8	1.7	1.7	1.7	1.5	1.2	1.1	1.1	
FIN											0.3	0.3	0.4	0.4	0.5	0.5	0.6	0.6	0.5	0.6	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	
S											0.2	0.2	0.3	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.2	0.3	0.4
UK <sup>(a)</sup>	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	
EU-9	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	
EU-12											0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
EU-15											0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	
EUR-11											0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	
Europe	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	

<sup>(a)</sup> Partly estimated.

Table/Figure C 27: Taxes on Operating a Business as % of GDP

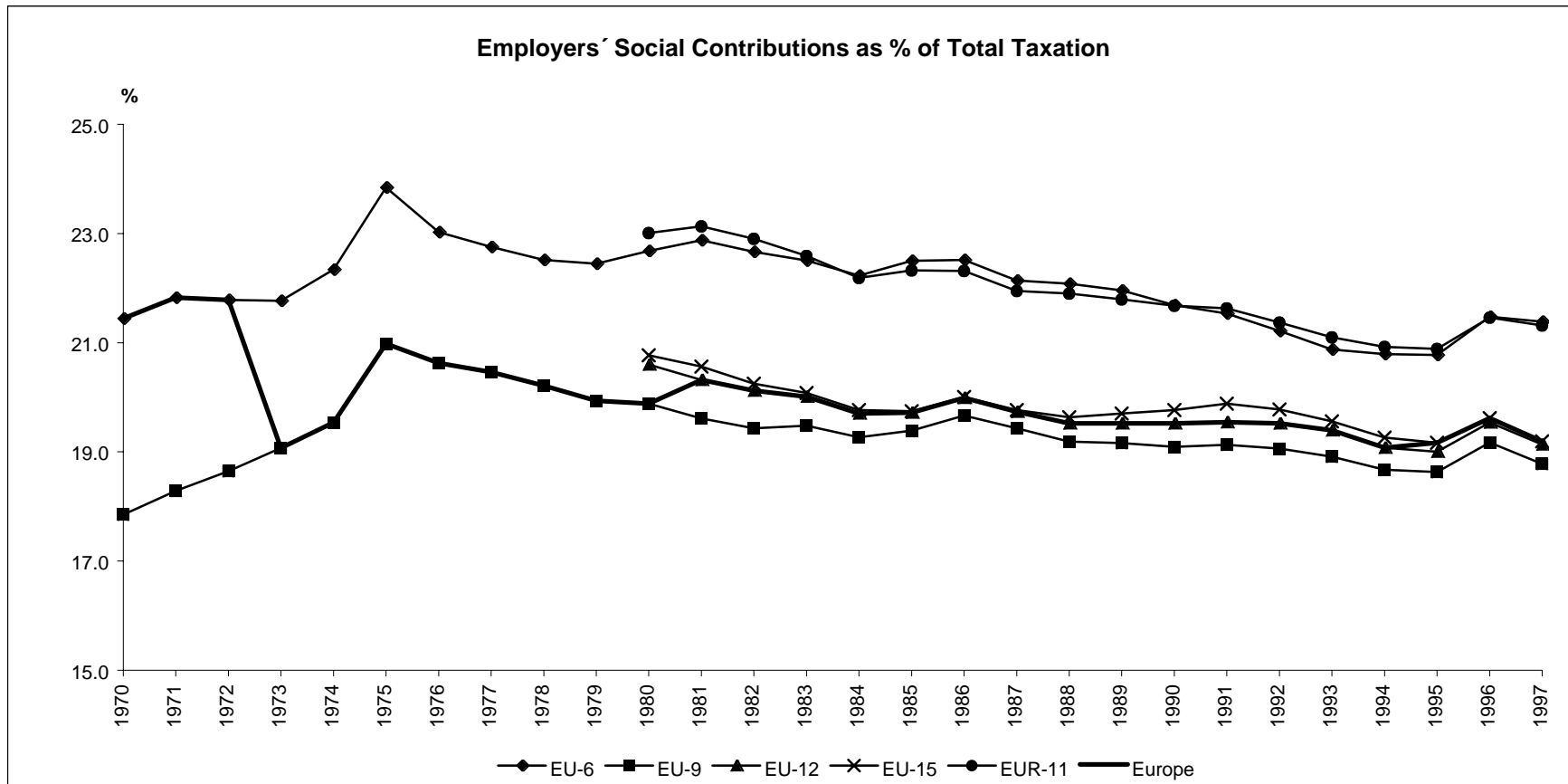


Table/Figure A 28: Employers' Social Contributions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	19.4	20.0	20.6	20.5	20.2	20.5	20.1	19.9	18.8	18.7	19.0	18.4	16.7	17.2	17.8	19.0	19.9	20.2	20.5	21.1	21.3	22.1	22.0	21.8	20.4	20.1	19.6	19.4
DK <sup>(a)</sup>	1.0	0.9	1.0	0.9	0.7	0.7	0.6	0.6	0.5	0.5	0.7	1.0	1.4	1.8	2.0	1.8	1.2	1.8	0.6	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7
D	15.0	15.5	16.0	16.2	16.5	17.3	17.3	17.1	17.2	17.3	17.6	18.1	18.3	18.2	18.1	18.1	18.3	18.3	18.3	17.8	18.4	19.0	18.8	18.8	19.1	19.0	19.3	19.6
EL <sup>(a)</sup>											10.1	9.5	9.1	8.9	8.7	8.5	9.8	11.5	13.0	16.5	15.4	13.6	13.3	15.0	15.2	15.2	15.6	15.0
E <sup>(a)</sup>											36.4	35.7	35.4	33.3	30.3	28.1	27.3	25.8	25.8	24.9	25.6	25.8	26.2	26.7	25.7	25.1	25.5	25.1
F	26.6	27.4	26.9	26.9	27.7	29.3	28.4	29.4	29.2	28.6	28.4	28.4	28.3	28.4	27.7	28.0	27.5	27.2	27.2	27.1	27.2	27.1	27.5	27.4	26.8	26.8	26.6	26.2
IRL	4.5	4.5	4.5	5.1	6.6	8.1	7.9	8.1	8.6	9.1	9.2	9.1	9.4	9.2	9.1	9.3	9.0	8.7	8.1	8.5	8.8	9.0	8.9	9.1	8.5	8.7	8.0	8.3
I <sup>(a)</sup>	30.6	31.4	31.1	32.4	34.2	37.2	34.2	32.2	30.6	29.7	28.1	27.2	26.1	24.9	24.3	24.6	24.8	23.8	23.5	23.6	23.8	23.1	22.0	21.0	21.3	21.1	23.7	23.2
L	15.3	15.7	15.3	14.5	14.8	16.3	16.9	16.1	15.0	15.7	15.9	15.4	14.1	12.6	13.3	12.9	13.2	13.5	13.4	13.3	13.3	13.7	14.4	13.6	12.5	12.3	12.2	11.8
NL	16.3	16.4	15.8	17.2	17.9	17.5	17.1	16.5	16.4	16.8	17.5	17.5	17.0	17.3	17.1	17.3	17.6	17.0	16.6	16.2	8.0	7.9	7.8	7.5	6.9	7.8	8.2	7.9
A											15.3	15.6	15.7	15.8	15.8	15.7	15.6	15.8	16.0	16.3	16.1	16.0	16.2	16.5	17.5	17.5	17.0	16.6
P <sup>(a)</sup>											20.4	20.2	21.2	19.7	20.0	19.3	22.9	22.4	19.3	18.6	19.3	18.7	18.6	20.9	20.1	20.5	20.5	20.4
FIN											18.9	18.1	17.3	16.6	16.1	17.1	16.8	17.4	18.4	18.9	20.7	22.9	22.0	22.5	21.5	21.9	20.4	19.8
S											27.5	28.4	26.6	25.5	24.8	23.8	24.3	23.6	24.3	25.1	25.9	27.7	27.0	25.7	25.0	23.9	23.2	22.3
UK <sup>(a)</sup>	7.6	7.8	8.7	9.2	10.0	11.4	12.1	12.0	11.5	10.8	10.6	9.8	9.4	9.8	9.8	9.7	10.1	10.0	10.0	10.1	10.3	10.5	10.7	11.1	10.5	10.1	10.1	10.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	21.4	21.8	21.8	21.8	22.3	23.8	23.0	22.8	22.5	22.4	22.7	22.9	22.7	22.5	22.2	22.5	22.5	22.1	22.1	22.0	21.7	21.5	21.2	20.9	20.8	20.8	21.5	21.4
EU-9	17.8	18.3	18.6	19.1	19.5	21.0	20.6	20.5	20.2	19.9	19.9	19.6	19.4	19.5	19.3	19.4	19.7	19.4	19.2	19.2	19.1	19.1	19.1	18.9	18.7	18.6	19.2	18.8
EU-12											20.6	20.3	20.1	20.0	19.7	19.7	20.0	19.7	19.5	19.5	19.5	19.5	19.5	19.4	19.1	19.0	19.5	19.1
EU-15											20.8	20.6	20.2	20.1	19.8	19.7	20.0	19.8	19.6	19.7	19.8	19.9	19.8	19.6	19.3	19.2	19.6	19.2
EUR-11											23.0	23.1	22.9	22.6	22.2	22.3	22.3	21.9	21.9	21.8	21.7	21.6	21.4	21.1	20.9	20.9	21.5	21.3
Europe	21.4	21.8	21.8	19.1	19.5	21.0	20.6	20.5	20.2	19.9	19.9	20.3	20.1	20.0	19.7	19.7	20.0	19.7	19.5	19.5	19.5	19.5	19.5	19.4	19.1	19.2	19.6	19.2

<sup>(a)</sup> Partly estimated.

Table/Figure A 28: Employers' Social Contributions as % of Total Taxation

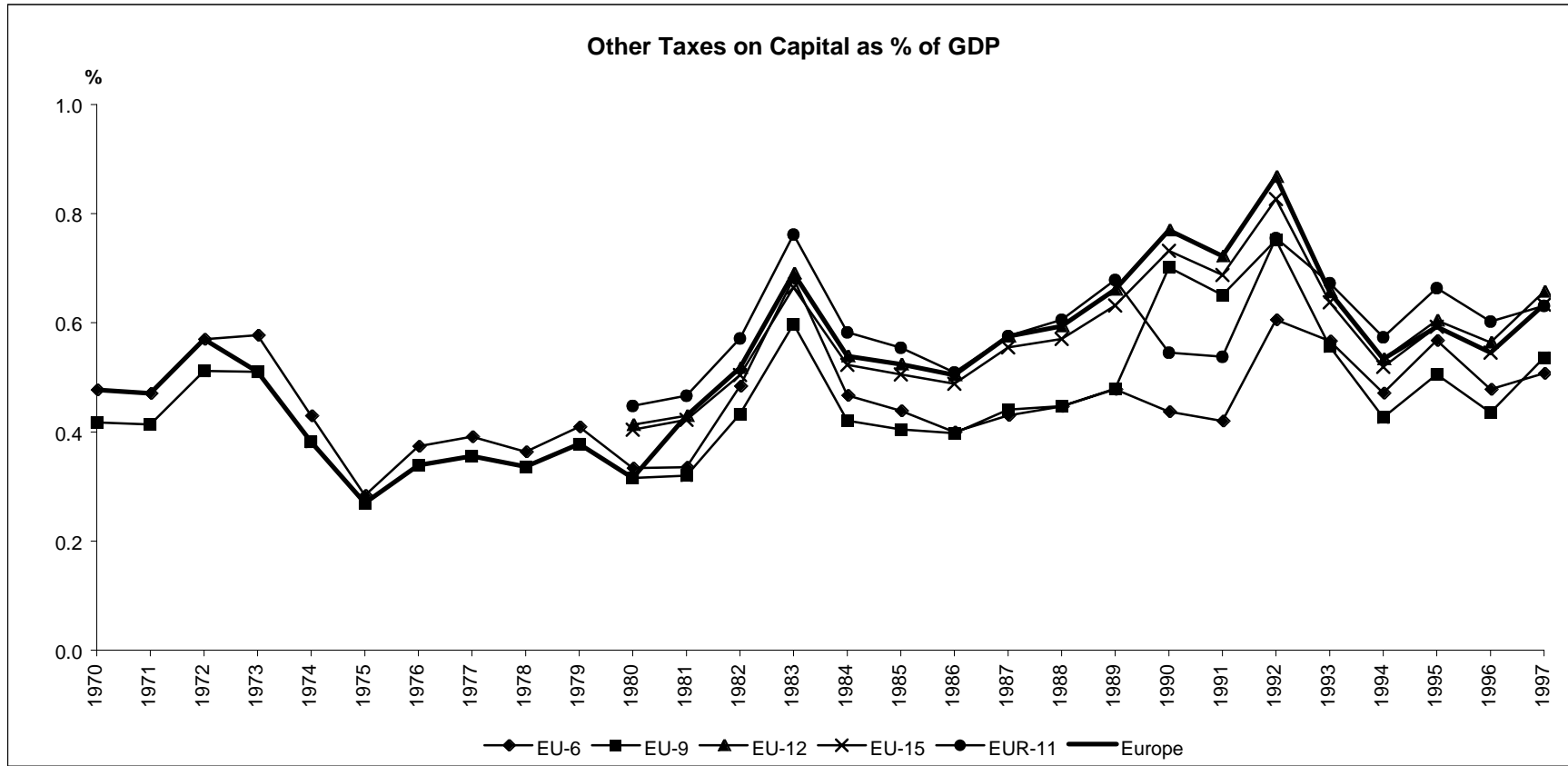


Table/Figure C 29: Other Taxes on Capital as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	1.2	1.0	1.1	1.2	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.6	1.4	1.5	1.6	1.6	1.5	1.8	1.8
DK <sup>(a)</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.1	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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
D	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.2
EL <sup>(a)</sup>											0.8	0.9	0.9	1.2	1.4	1.7	1.6	1.5	1.4	1.3	0.7	0.3	0.5	1.1	1.5	1.5	1.5	1.7
E <sup>(a)</sup>											1.6	1.7	1.4	1.8	1.9	1.8	1.7	2.1	2.2	2.5	1.5	1.5	2.1	1.7	1.6	1.5	1.8	1.8
F	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.6	0.7	0.8	0.8	0.8	0.8	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8
IRL	0.1	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.3	0.4	0.2	0.1	0.2	0.2	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2
I <sup>(a)</sup>	1.0	1.0	1.5	1.5	0.8	-0.2	0.2	0.2	0.0	0.2	-0.1	-0.1	0.6	1.3	0.3	0.1	-0.1	-0.1	-0.1	0.1	-0.1	-0.1	0.7	0.4	-0.1	0.3	0.1	0.3
L	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.9	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.1	1.3	1.0	1.1	1.5	1.6	1.4	1.4	1.6
NL	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4
A											0.8	1.0	0.9	0.9	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.9	0.8	1.1	0.8	0.8
P <sup>(a)</sup>											1.0	1.1	1.2	1.4	1.3	1.2	0.7	0.7	0.8	1.0	1.0	1.1	1.2	1.1	1.1	1.1	1.2	1.3
F											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	0.0	0.0	0.0	0.0	0.0
S											0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
UK <sup>(a)</sup>	0.2	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.6	0.5	0.5	2.0	1.8	1.6	0.6	0.3	0.3	0.3	0.7
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.5	0.5	0.6	0.6	0.4	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.5	0.7	0.5	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.6	0.6	0.5	0.6	0.5	0.5
EU-9	0.4	0.4	0.5	0.5	0.4	0.3	0.3	0.4	0.3	0.4	0.3	0.3	0.4	0.6	0.4	0.4	0.4	0.4	0.4	0.5	0.7	0.7	0.8	0.6	0.4	0.5	0.4	0.5
EU-12											0.4	0.4	0.5	0.7	0.5	0.5	0.5	0.6	0.6	0.7	0.8	0.7	0.9	0.7	0.5	0.6	0.6	0.7
EU-15											0.4	0.4	0.5	0.7	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.6	0.5	0.6	0.5	0.6
EUR-11											0.4	0.5	0.6	0.8	0.6	0.6	0.5	0.6	0.6	0.7	0.5	0.5	0.8	0.7	0.6	0.7	0.6	0.6
Europe	0.5	0.5	0.6	0.5	0.4	0.3	0.3	0.4	0.3	0.4	0.3	0.4	0.5	0.7	0.5	0.5	0.5	0.6	0.6	0.7	0.8	0.7	0.9	0.7	0.5	0.6	0.5	0.6

<sup>(a)</sup> Partly estimated.

Table/Figure C 29: Other Taxes on Capital as % of GDP



Table/Figure C 30: Other Taxes on Capital as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	3.3	2.8	3.0	3.1	2.9	2.6	2.6	2.7	2.7	2.6	2.7	2.5	2.4	2.6	2.6	2.5	2.7	2.9	3.1	3.4	3.5	3.2	3.3	3.6	3.6	3.3	3.8	3.9	
DK <sup>(a)</sup>	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
D	0.6	0.6	0.6	0.6	0.5	0.7	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.1	1.1	1.0	0.9	0.9	1.0	1.0	0.6	0.6
EL <sup>(a)</sup>											7.1	7.0	6.9	7.0	7.1	7.1	5.9	5.0	5.0	4.5	2.5	0.8	1.4	3.4	4.8	4.5	4.6	4.8	
E <sup>(a)</sup>											6.1	6.3	5.4	6.5	6.5	6.0	5.6	6.6	6.8	7.4	4.3	4.3	5.8	4.7	4.4	4.5	5.1	5.1	
F	1.2	1.1	1.1	1.2	1.1	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.4	1.5	1.7	1.8	1.8	1.8	1.7	1.8	1.7	1.7	1.8	1.8	1.8	1.8	1.8	
IRL	0.2	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.3	0.8	1.1	0.5	0.4	0.4	0.5	0.7	1.0	0.8	0.8	0.9	0.9	0.9	0.8	0.8	0.7	0.7	0.7	0.5	
I <sup>(a)</sup>	3.7	3.9	5.7	6.0	3.3	-0.7	0.7	0.5	0.0	0.8	-0.3	-0.2	1.8	3.7	0.9	0.2	-0.3	-0.3	-0.3	0.2	-0.3	-0.1	1.7	1.0	-0.3	0.8	0.3	0.7	
L	1.8	1.9	1.8	1.8	1.7	1.6	1.6	1.6	1.6	1.8	1.8	1.9	1.9	1.9	2.0	1.9	2.1	2.2	2.4	2.8	3.1	2.5	2.7	3.4	3.7	3.3	3.4	3.6	
NL	0.3	0.2	0.4	0.4	0.4	0.4	0.5	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.8	0.8	0.9	1.0	1.0	0.9	1.0
A											1.9	2.3	2.3	2.2	1.9	2.0	1.9	2.0	2.0	2.1	2.0	2.0	1.9	2.1	1.9	2.6	1.8	1.8	
P <sup>(a)</sup>											3.9	4.2	4.2	4.5	4.3	4.2	2.4	2.5	2.6	3.0	3.0	3.3	3.4	3.2	3.1	3.2	3.3	3.4	
FIN											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	0.0	0.0	0.0	0.0	0.0	
S											0.2	0.2	0.2	0.2	0.4	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	0.0	0.0	0.0	0.0	
UK <sup>(a)</sup>	0.6	0.7	1.0	0.8	0.6	0.7	0.6	0.7	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.8	1.2	1.5	1.3	1.4	5.2	4.8	4.3	1.7	0.8	0.7	0.8	2.0	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	1.4	1.4	1.6	1.6	1.2	0.8	1.0	1.0	0.9	1.0	0.8	0.8	1.2	1.6	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.0	1.4	1.3	1.1	1.3	1.1	1.2	
EU-9	1.2	1.2	1.5	1.4	1.1	0.7	0.9	0.9	0.9	1.0	0.8	0.8	1.1	1.5	1.0	1.0	1.0	1.1	1.1	1.2	1.7	1.6	1.8	1.3	1.0	1.2	1.0	1.3	
EU-12											1.1	1.1	1.3	1.7	1.4	1.3	1.3	1.4	1.5	1.6	1.9	1.8	2.1	1.6	1.3	1.5	1.3	1.6	
EU-15											1.1	1.1	1.3	1.7	1.3	1.3	1.2	1.4	1.4	1.5	1.8	1.7	2.0	1.5	1.2	1.4	1.3	1.5	
EUR-11											1.2	1.2	1.4	1.9	1.4	1.4	1.3	1.4	1.5	1.7	1.3	1.3	1.8	1.6	1.4	1.6	1.4	1.5	
Europe	1.4	1.4	1.6	1.4	1.1	0.7	0.9	0.9	0.9	1.0	0.8	1.1	1.3	1.7	1.4	1.3	1.3	1.4	1.5	1.6	1.9	1.8	2.1	1.6	1.3	1.4	1.3	1.5	

<sup>(a)</sup> Partly estimated.

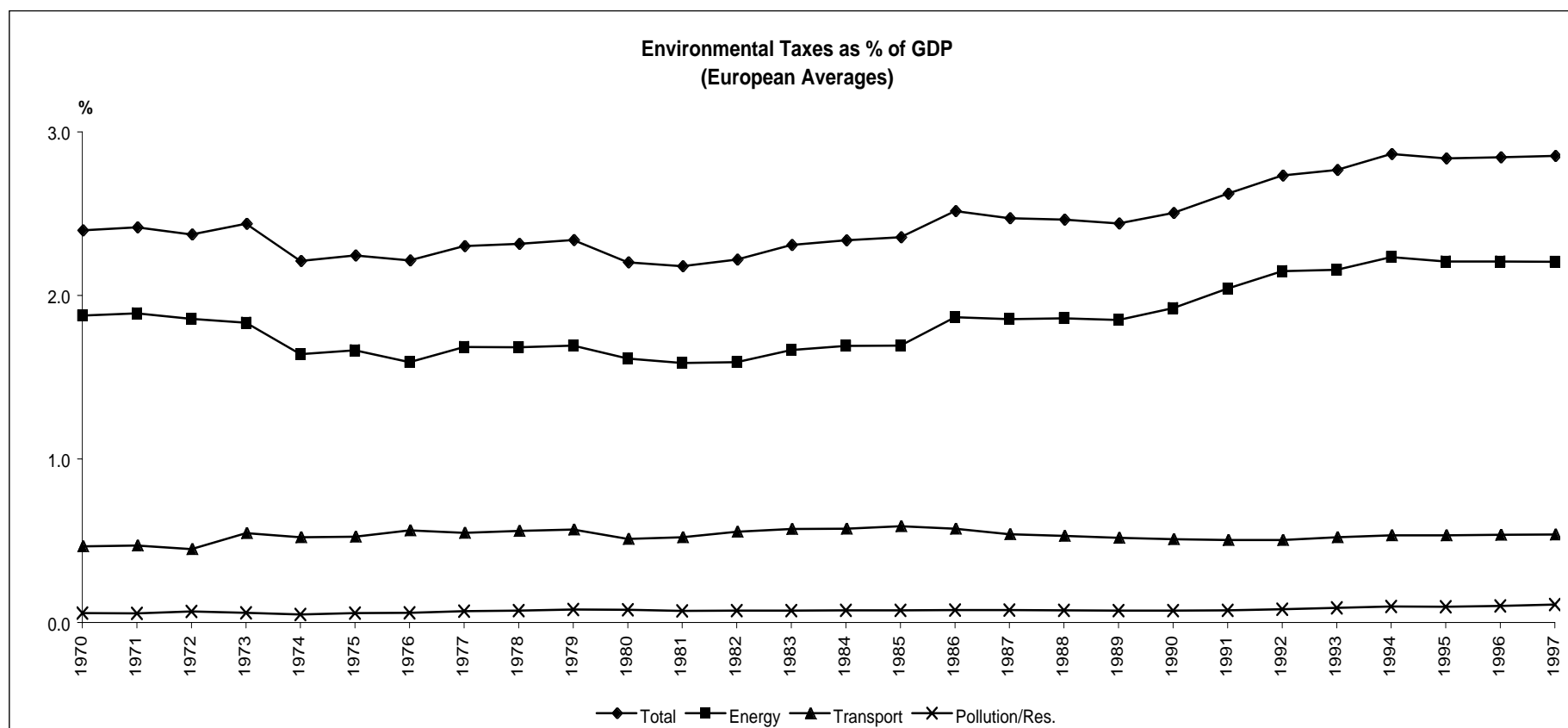


Table/Figure C 30: Other Taxes on Capital as % of Total Taxation



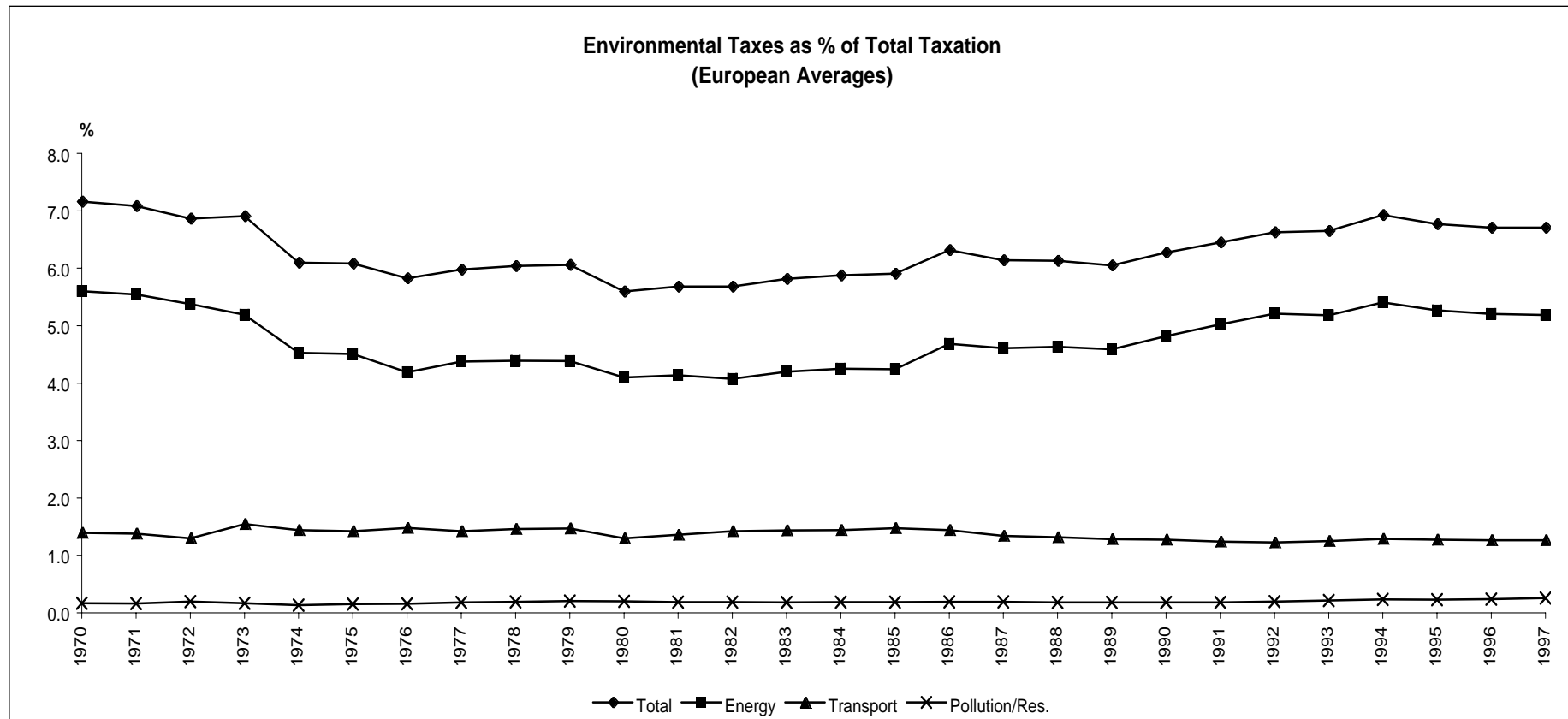
Table/Figure C 31 : Environmental Taxes as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Total	2.4	2.4	2.4	2.4	2.2	2.2	2.2	2.3	2.3	2.3	2.2	2.2	2.2	2.3	2.3	2.4	2.5	2.5	2.5	2.4	2.5	2.6	2.7	2.8	2.9	2.8	2.8	2.9
Energy	1.9	1.9	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.7	1.9	1.9	1.9	1.8	1.9	2.0	2.1	2.2	2.2	2.2	2.2	2.2
Transport	0.5	0.5	0.4	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Pollution/Res.	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1



Table/Figure C 32 : Environmental Taxes as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Total	7.2	7.1	6.9	6.9	6.1	6.1	5.8	6.0	6.0	6.1	5.6	5.7	5.7	5.8	5.9	5.9	6.3	6.1	6.1	6.1	6.3	6.4	6.6	6.7	6.9	6.8	6.7	6.7
Energy	5.6	5.5	5.4	5.2	4.5	4.5	4.2	4.4	4.4	4.4	4.1	4.1	4.1	4.2	4.2	4.2	4.7	4.6	4.6	4.6	4.8	5.0	5.2	5.2	5.4	5.3	5.2	5.2
Transport	1.4	1.4	1.3	1.5	1.4	1.4	1.5	1.4	1.5	1.5	1.3	1.4	1.4	1.4	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3
Pollution/Res.	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3

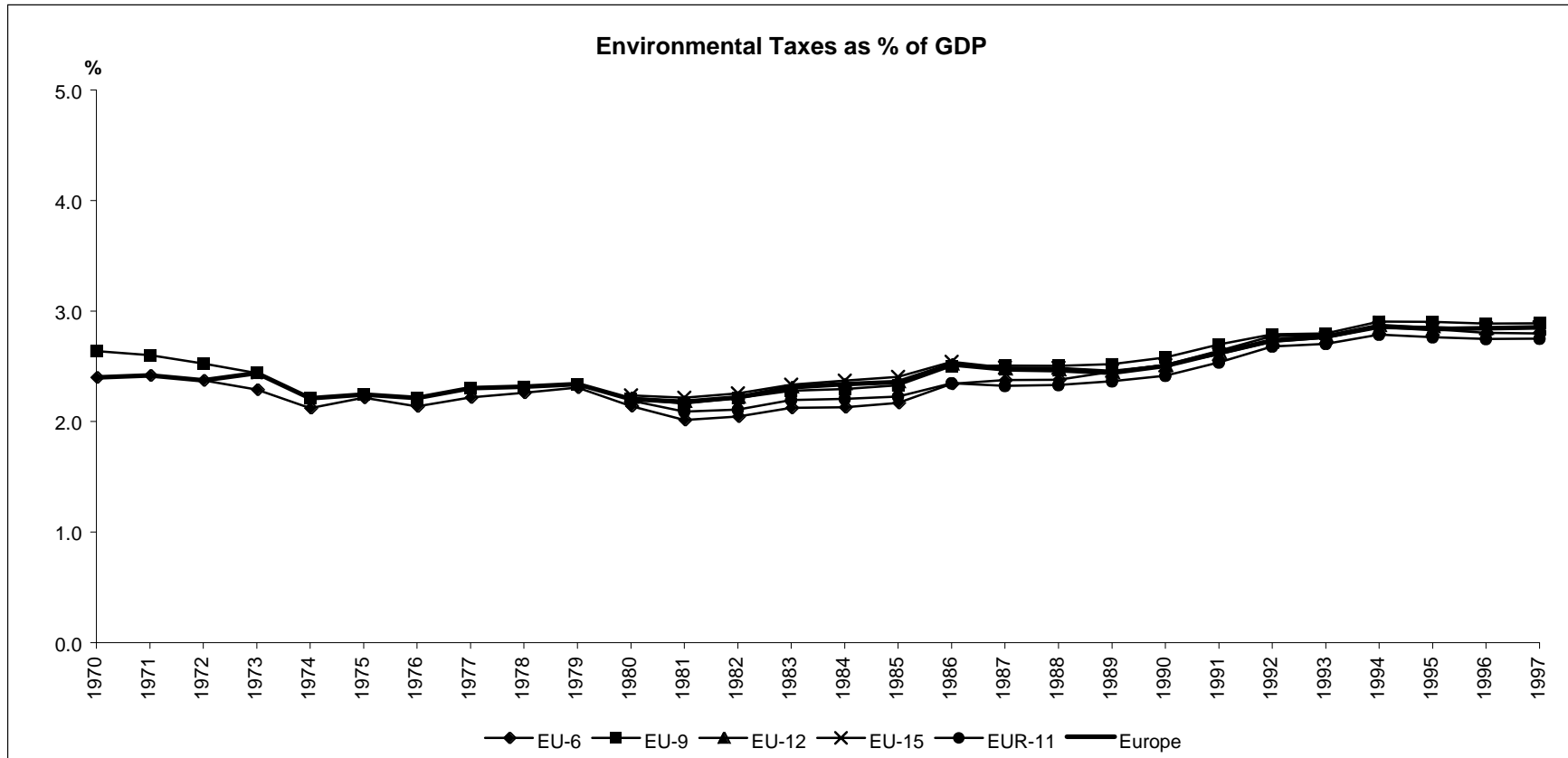


Table/Figure C 33: Environmental Taxes as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	2.2	2.2	2.1	2.2	1.8	2.2	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.9	1.9	1.8	1.8	1.9	1.8	1.8	1.9	2.0	2.1	2.4	2.5	2.4	2.6	2.6
DK <sup>(a)</sup>	3.4	3.1	2.9	3.2	2.5	2.9	3.5	3.7	3.8	3.9	3.6	3.4	3.2	3.6	3.7	3.9	5.1	5.0	4.2	3.8	3.6	3.7	3.7	3.8	4.3	4.6	4.8	4.9
D	2.4	2.3	2.3	2.4	2.2	2.3	2.3	2.2	2.2	2.2	2.0	2.0	2.0	1.9	1.9	1.9	2.0	1.9	1.9	2.1	2.0	2.2	2.4	2.4	2.5	2.5	2.3	2.2
EL <sup>(a)</sup>											1.7	1.8	1.6	2.2	2.9	2.9	4.4	3.2	2.7	1.7	2.2	2.0	3.0	3.8	3.5	3.2	3.2	3.3
E <sup>(a)</sup>											2.3	2.3	2.2	2.5	2.6	2.4	2.1	1.7	1.8	1.5	1.6	1.8	1.9	2.1	2.1	2.1	2.0	2.1
F	2.1	2.1	2.0	2.0	1.8	1.8	1.8	2.0	2.2	2.4	2.2	2.0	2.0	2.1	2.1	2.4	2.5	2.5	2.5	2.4	2.4	2.4	2.4	2.5	2.6	2.6	2.6	2.6
IRL	4.4	4.2	3.9	3.6	3.4	3.6	4.1	3.7	3.4	3.4	4.4	4.7	4.2	4.2	4.0	4.0	4.0	3.8	3.8	3.8	3.7	3.5	3.4	3.2	3.3	3.1	3.2	3.0
I <sup>(a)</sup>	2.8	3.2	3.0	2.5	2.5	2.7	2.5	2.5	2.4	2.2	2.1	1.9	2.0	2.3	2.3	2.2	2.7	2.8	2.9	2.9	3.3	3.5	3.7	3.6	3.6	3.6	3.6	3.7
L	1.6	1.7	2.0	1.8	1.5	2.0	1.9	2.0	1.9	1.8	2.6	2.8	2.8	2.7	2.6	2.3	2.3	2.1	2.2	2.1	2.2	2.5	3.1	3.1	3.6	3.6	3.4	3.3
NL	2.5	2.4	2.6	2.6	2.4	2.4	2.3	2.6	2.6	2.7	2.5	2.5	2.6	2.7	2.7	2.6	2.8	3.1	3.0	2.9	3.1	3.2	3.5	3.9	4.0	4.1	4.3	4.3
A											1.8	1.9	1.8	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.7	1.7	2.0	1.9	2.0	2.1	2.3	2.4
P <sup>(a)</sup>											3.6	3.7	3.9	4.1	3.9	3.6	4.1	3.7	3.8	3.4	3.5	3.7	3.9	3.8	3.8	3.8	3.7	3.6
FIN											2.7	2.7	2.8	2.7	2.7	2.8	2.7	2.1	2.3	2.3	2.2	2.1	2.3	2.6	2.7	3.0	3.3	3.3
S											2.8	3.1	3.2	3.3	3.4	3.8	3.7	3.7	3.7	3.5	3.4	3.2	3.1	3.3	3.1	2.9	3.3	3.2
UK <sup>(a)</sup>	3.4	3.2	3.1	3.0	2.6	2.2	2.3	2.4	2.3	2.2	2.2	2.5	2.7	2.6	2.7	2.7	2.8	2.7	2.7	2.6	2.7	2.8	2.7	2.7	2.9	3.0	3.0	3.0
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	2.4	2.4	2.4	2.3	2.1	2.2	2.1	2.2	2.3	2.3	2.1	2.0	2.0	2.1	2.1	2.2	2.3	2.4	2.4	2.5	2.5	2.6	2.8	2.8	2.9	2.8	2.8	2.8
EU-9	2.6	2.6	2.5	2.4	2.2	2.2	2.2	2.3	2.3	2.3	2.2	2.2	2.2	2.3	2.3	2.3	2.5	2.5	2.5	2.5	2.6	2.7	2.8	2.8	2.9	2.9	2.9	2.9
EU-12											2.2	2.2	2.2	2.3	2.3	2.4	2.5	2.5	2.5	2.4	2.5	2.6	2.7	2.8	2.9	2.9	2.8	2.8
EU-15											2.2	2.2	2.3	2.3	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.6	2.7	2.8	2.8	2.8	2.8	2.9
EUR-11											2.2	2.1	2.1	2.2	2.2	2.2	2.3	2.3	2.3	2.4	2.4	2.5	2.7	2.7	2.8	2.8	2.7	2.8
Europe	2.4	2.4	2.4	2.4	2.2	2.2	2.2	2.3	2.3	2.3	2.2	2.2	2.2	2.3	2.3	2.4	2.5	2.5	2.5	2.4	2.5	2.6	2.7	2.8	2.9	2.8	2.8	2.9

<sup>(a)</sup> Partly estimated.

Table/Figure C 33: Environmental Taxes as % of GDP

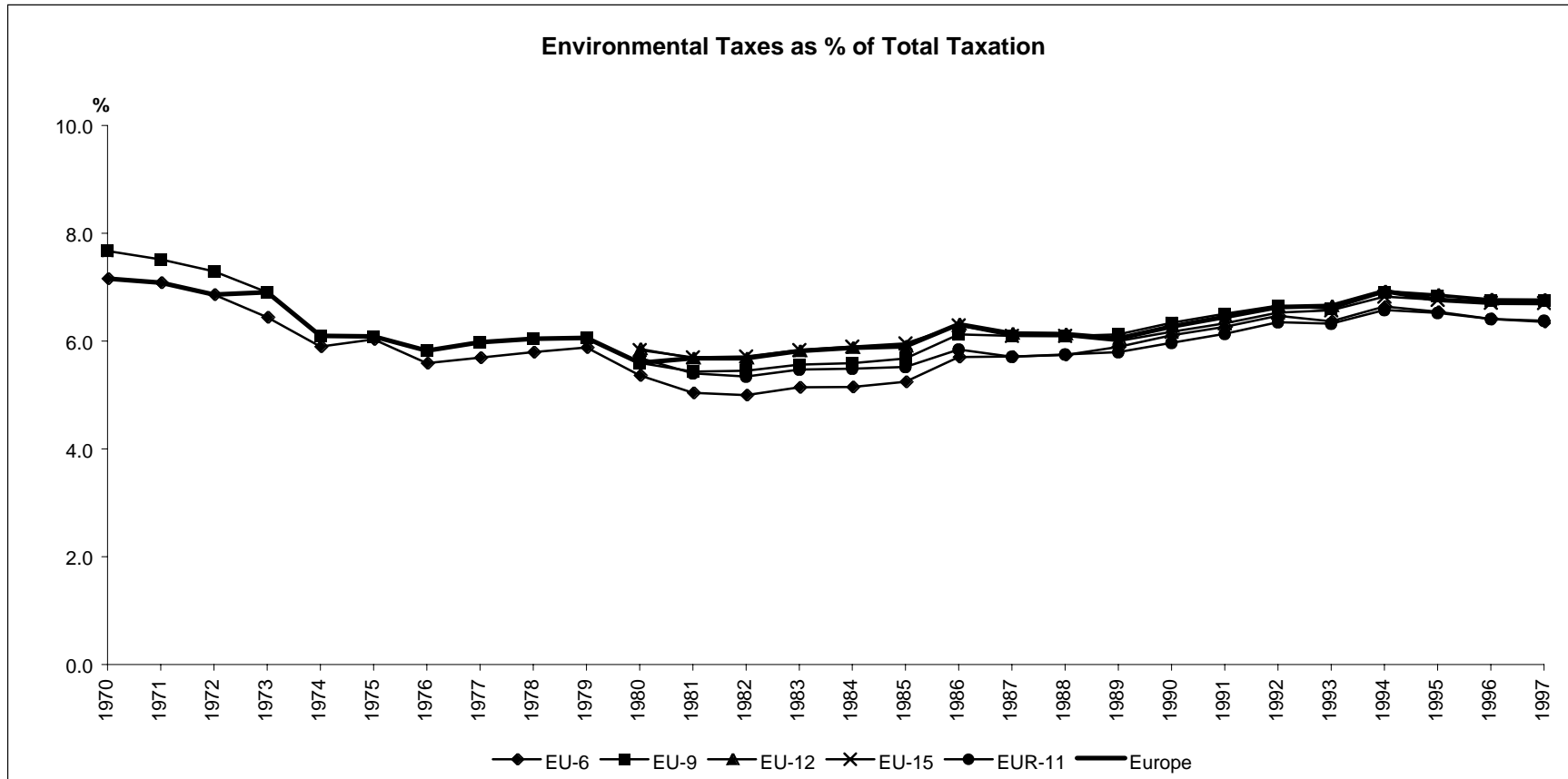


Table/Figure C 34: Environmental Taxes as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	6.1	6.0	5.8	5.7	4.7	5.2	4.7	4.4	4.3	4.2	4.3	4.0	4.0	4.1	3.9	3.9	3.9	4.0	3.9	4.1	4.3	4.4	4.8	5.2	5.3	5.3	5.6	5.5
DK <sup>(a)</sup>	8.5	7.2	6.8	7.5	5.5	7.2	8.3	8.8	8.7	8.8	7.9	7.5	7.3	7.7	7.8	7.9	10.0	9.6	8.1	7.4	7.4	7.5	7.5	7.5	8.4	9.0	9.3	9.5
D	6.6	6.3	6.3	6.0	5.5	5.7	5.5	5.3	5.4	5.4	4.9	4.9	4.8	4.7	4.6	4.5	4.8	4.7	4.7	5.2	5.1	5.4	5.8	5.6	5.9	5.8	5.4	5.3
EL <sup>(a)</sup>											14.9	13.9	12.0	12.8	14.9	12.1	15.8	10.8	9.7	6.1	7.6	6.3	9.5	11.7	10.4	9.6	9.6	9.3
E <sup>(a)</sup>											9.1	8.5	8.3	8.9	9.0	8.1	7.0	5.3	5.4	4.5	4.6	5.1	5.2	5.8	6.0	6.0	5.9	6.0
F	6.0	6.0	5.8	5.7	5.0	4.8	4.6	5.0	5.6	6.0	5.4	4.8	4.7	4.7	4.7	5.5	5.7	5.7	5.7	5.5	5.4	5.4	5.4	5.6	5.9	5.8	5.7	5.6
IRL	14.1	12.8	12.3	11.2	10.7	11.1	11.6	10.9	10.8	10.8	12.7	13.2	11.3	10.8	10.0	10.3	10.3	9.8	9.7	10.6	10.5	9.7	9.4	8.9	9.1	9.2	9.3	8.9
I <sup>(a)</sup>	11.0	12.0	11.2	9.8	9.8	10.5	9.0	8.8	8.3	7.8	6.8	6.0	5.9	6.5	6.7	6.3	7.6	7.6	7.8	7.6	8.5	8.8	8.9	8.3	8.8	8.9	8.4	8.3
L	5.1	5.1	5.7	5.2	4.3	4.8	4.3	4.1	4.0	4.0	5.5	5.8	5.8	5.2	5.1	5.0	5.2	4.8	5.1	5.2	5.4	6.0	7.7	7.3	8.3	8.2	7.9	7.5
NL	6.8	6.2	6.4	6.2	5.7	5.5	5.4	5.8	5.8	5.8	5.5	5.4	5.5	5.7	6.0	5.8	6.1	6.4	6.2	6.4	6.9	6.6	7.4	8.1	8.6	9.1	9.6	9.4
A											4.4	4.5	4.3	4.3	4.3	4.2	4.1	4.2	4.2	4.3	4.1	4.0	4.7	4.4	4.6	4.8	5.2	5.3
P <sup>(a)</sup>											14.2	13.7	13.6	13.5	13.1	12.1	13.2	12.1	12.0	10.9	10.9	11.0	10.9	11.0	10.8	10.5	10.0	9.7
FIN											7.4	7.0	7.4	7.1	7.0	6.8	6.3	5.2	5.3	5.3	4.8	4.5	4.8	5.7	5.8	6.4	6.8	7.1
S											5.7	6.1	6.5	6.6	6.7	7.7	7.1	6.7	6.7	6.3	6.0	6.0	6.0	6.5	6.2	5.9	6.2	5.9
UK <sup>(a)</sup>	9.2	9.1	9.0	9.1	7.1	6.0	6.4	6.8	6.7	6.3	6.1	6.4	6.8	6.8	6.9	6.9	7.2	7.1	7.1	6.8	7.1	7.4	7.5	7.7	8.0	8.0	8.1	8.1
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	7.2	7.1	6.9	6.4	5.9	6.0	5.6	5.7	5.8	5.9	5.4	5.0	5.0	5.1	5.2	5.2	5.7	5.7	5.7	5.9	6.1	6.3	6.5	6.4	6.6	6.5	6.4	6.4
EU-9	7.7	7.5	7.3	6.9	6.1	6.1	5.8	6.0	6.0	6.1	5.6	5.4	5.5	5.6	5.6	5.7	6.1	6.1	6.1	6.1	6.3	6.5	6.7	6.6	6.9	6.8	6.8	6.8
EU-12											5.9	5.7	5.7	5.8	5.9	5.9	6.3	6.1	6.1	6.1	6.3	6.4	6.6	6.7	6.9	6.9	6.8	6.8
EU-15											5.8	5.7	5.7	5.8	5.9	6.0	6.3	6.1	6.1	6.0	6.2	6.3	6.5	6.6	6.8	6.8	6.7	6.7
EUR-11											5.7	5.4	5.3	5.5	5.5	5.5	5.8	5.7	5.8	5.8	6.0	6.1	6.4	6.3	6.6	6.5	6.4	6.4
Europe	7.2	7.1	6.9	6.9	6.1	6.1	5.8	6.0	6.0	6.1	5.6	5.7	5.7	5.8	5.9	5.9	6.3	6.1	6.1	6.1	6.3	6.4	6.6	6.7	6.9	6.8	6.7	6.7

<sup>(a)</sup> Partly estimated.

Table/Figure C 34: Environmental Taxes as % of Total Taxation



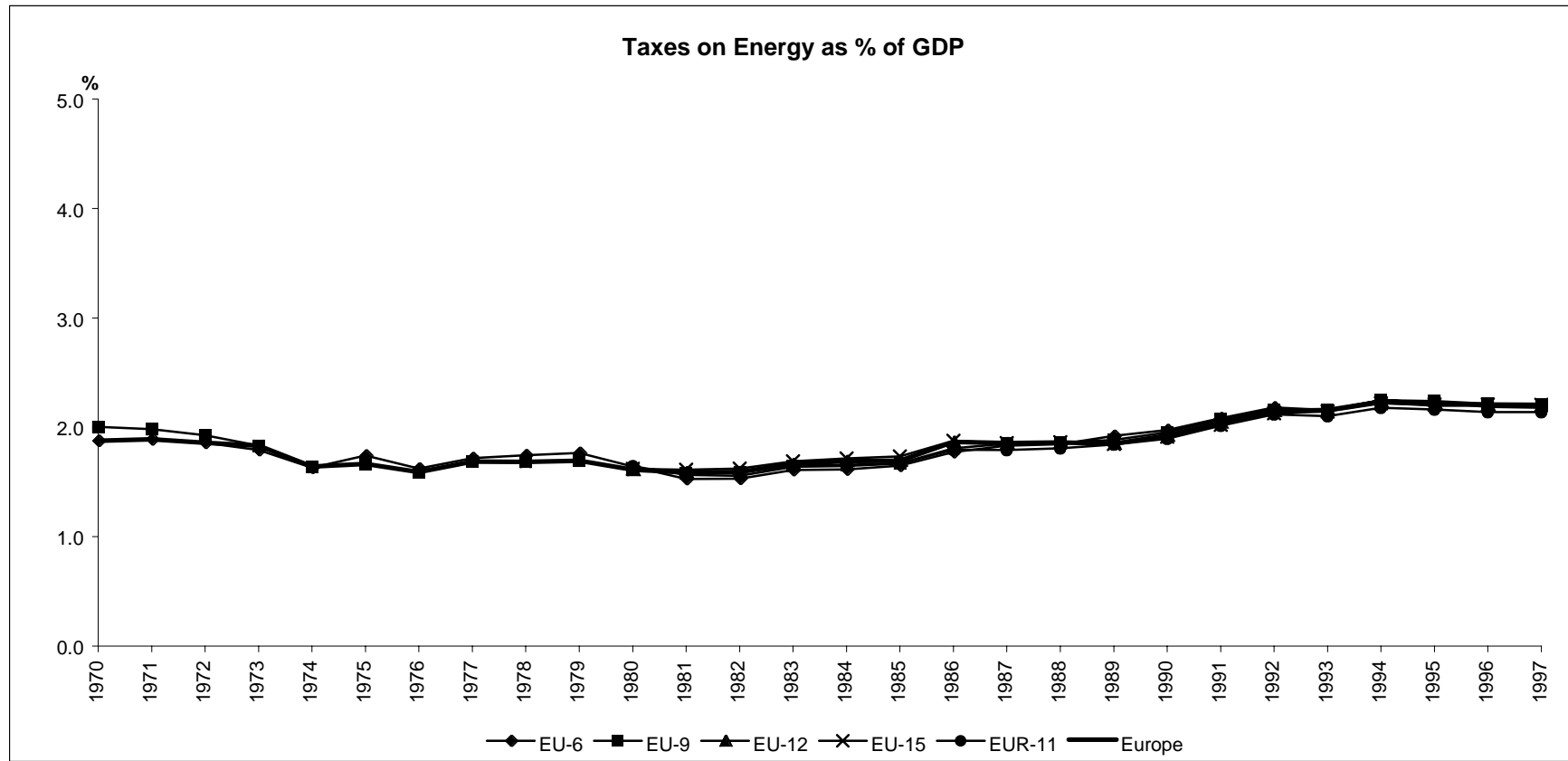
Table/Figure C 35: Taxes on Energy as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	1.8	1.8	1.7	1.8	1.5	1.7	1.5	1.5	1.4	1.4	1.3	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.6	1.7	1.6	1.6	1.6	
DK <sup>(a)</sup>	1.2	1.2	1.1	1.0	0.9	0.9	0.9	1.1	1.2	1.5	1.8	1.7	1.5	1.5	1.4	1.3	2.3	2.7	2.3	2.0	1.8	1.8	1.9	2.1	2.0	2.2	2.3	2.3	
D	1.7	1.7	1.7	1.8	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.7	1.7	1.8	2.0	1.9	2.1	2.1	1.9	1.8	
EL <sup>(a)</sup>											1.3	1.3	1.2	1.6	2.2	2.1	3.8	2.5	2.1	1.2	1.6	1.3	2.6	3.4	3.0	2.8	2.8	2.8	
E <sup>(a)</sup>											1.5	1.7	1.6	1.8	1.9	1.8	2.0	1.7	1.7	1.5	1.5	1.7	1.8	1.8	1.8	1.8	1.8	1.9	
F	1.8	1.7	1.7	1.6	1.5	1.4	1.3	1.5	1.7	2.0	1.8	1.6	1.6	1.6	1.7	2.0	2.0	2.0	2.0	2.0	1.9	1.9	1.8	1.9	2.1	2.0	2.0	2.0	
IRL	2.9	2.7	2.4	2.1	2.0	2.4	2.7	2.5	2.3	2.1	2.8	2.9	2.6	2.6	2.4	2.4	2.5	2.4	2.3	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.7	
I <sup>(a)</sup>	2.5	2.8	2.6	2.2	2.1	2.5	2.1	2.3	2.2	2.0	1.9	1.7	1.7	2.0	2.0	1.9	2.3	2.4	2.5	2.5	2.8	3.0	3.2	3.1	3.1	3.2	3.1	3.2	
L	1.2	1.4	1.6	1.6	1.2	1.7	1.6	1.6	1.6	1.6	2.3	2.4	2.6	2.4	2.3	2.1	2.1	1.9	2.0	1.9	2.1	2.3	2.9	3.0	3.5	3.4	3.2	3.1	
NL	1.4	1.3	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.0	0.9	0.9	1.0	1.0	0.9	1.0	1.1	1.1	1.1	1.2	1.3	1.5	1.7	1.8	1.8	1.9	2.0	
A											1.4	1.5	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.3	1.2	1.2	1.4	1.6	1.7	
P <sup>(a)</sup>											2.4	2.4	2.5	2.7	2.8	2.4	3.5	2.9	2.8	2.6	2.7	3.0	3.0	2.9	2.8	2.8	2.7	2.7	
FIN											1.8	1.8	1.8	1.6	1.7	1.7	1.4	0.9	1.0	1.0	1.2	1.4	1.5	1.9	2.0	2.2	2.3	2.3	
S											1.9	2.3	2.5	2.6	2.7	3.1	2.8	2.9	2.9	2.8	2.6	2.5	2.5	2.7	2.7	2.6	2.9	2.8	
UK <sup>(a)</sup>	2.6	2.4	2.3	2.2	1.8	1.4	1.5	1.6	1.4	1.4	1.4	1.7	1.8	1.8	1.8	1.8	1.9	1.8	1.8	1.7	1.9	2.1	2.1	2.2	2.3	2.3	2.4	2.3	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	1.9	1.9	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.8	1.6	1.5	1.5	1.6	1.6	1.6	1.8	1.8	1.8	1.9	2.0	2.1	2.2	2.2	2.2	2.2	2.2	2.2	
EU-9	2.0	2.0	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.8	1.9	1.9	1.9	2.0	2.1	2.2	2.2	2.2	2.2	2.2	2.2	
EU-12											1.6	1.6	1.6	1.7	1.7	1.7	1.9	1.9	1.9	1.8	1.9	2.0	2.1	2.2	2.2	2.2	2.2	2.2	
EU-15											1.6	1.6	1.6	1.7	1.7	1.7	1.9	1.9	1.9	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	2.2	
EUR-11											1.6	1.6	1.6	1.6	1.6	1.7	1.8	1.8	1.8	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.1	2.1
Europe	1.9	1.9	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.7	1.9	1.9	1.9	1.8	1.9	2.0	2.1	2.2	2.2	2.2	2.2	2.2	

<sup>(a)</sup> Partly estimated.



Table/Figure C 35: Taxes on Energy as % of GDP

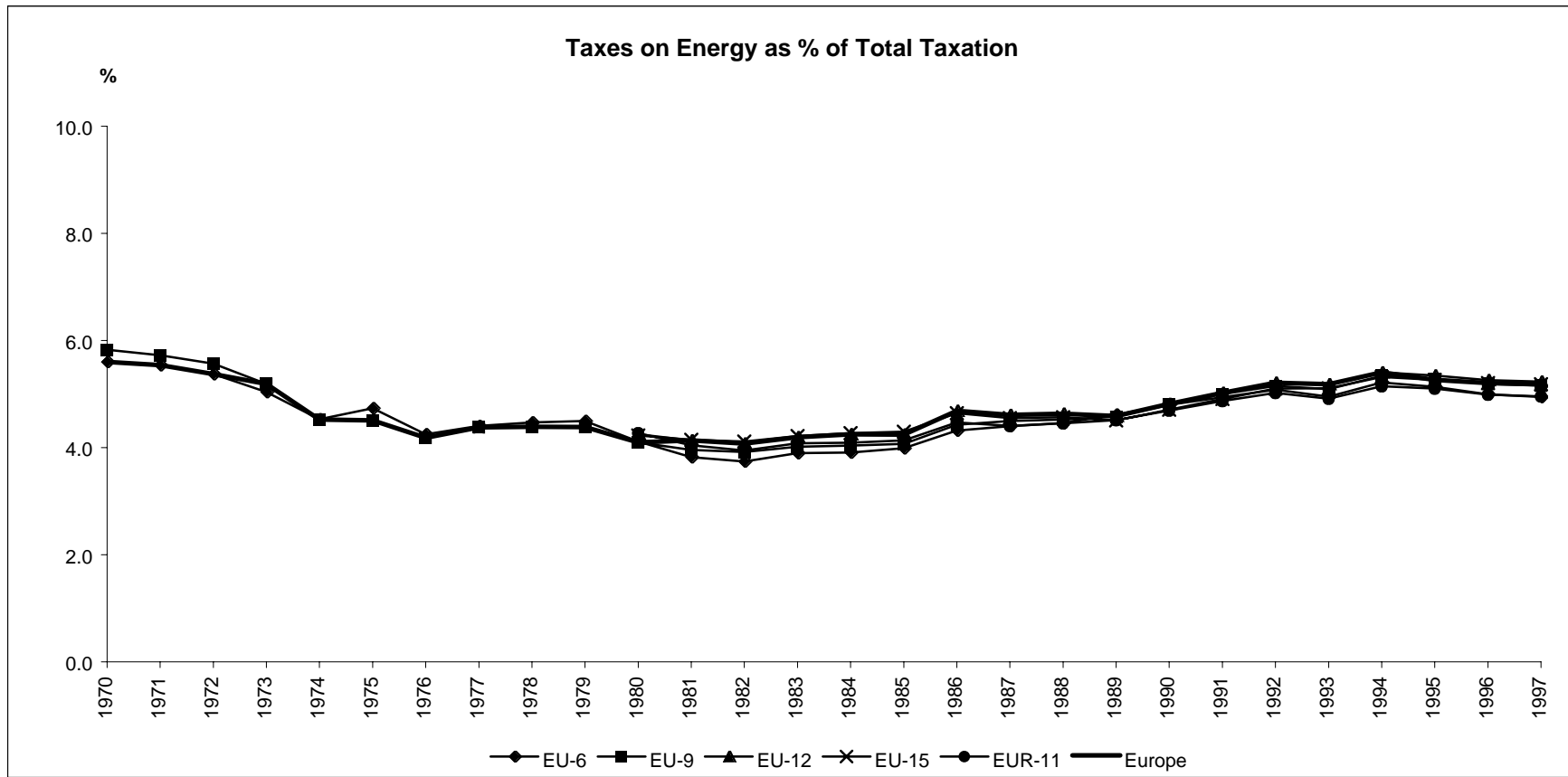


Table/Figure C 36: Taxes on Energy as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	4.9	4.8	4.6	4.7	3.7	3.9	3.6	3.3	3.2	3.1	2.9	2.5	2.5	2.7	2.5	2.4	2.4	2.4	2.4	2.6	2.8	2.9	3.2	3.4	3.6	3.5	3.6	3.5
DK <sup>(a)</sup>	3.1	2.7	2.5	2.4	2.0	2.1	2.1	2.6	2.8	3.3	3.9	3.7	3.4	3.2	2.9	2.7	4.6	5.1	4.4	4.0	3.6	3.6	3.8	4.1	3.9	4.3	4.5	4.5
D	4.8	4.5	4.7	4.6	4.1	4.4	4.2	4.1	4.1	4.1	3.8	3.8	3.8	3.7	3.6	3.5	3.6	3.6	3.7	4.2	4.2	4.5	4.7	4.6	4.9	4.8	4.5	4.4
EL <sup>(a)</sup>											11.3	10.3	8.5	9.3	11.3	8.5	13.4	8.6	7.7	4.2	5.6	4.3	8.2	10.3	9.1	8.4	8.4	8.1
E <sup>(a)</sup>											6.0	6.3	5.9	6.4	6.5	6.1	6.8	5.1	5.2	4.3	4.5	4.9	5.0	5.0	5.2	5.3	5.2	5.3
F	5.1	5.0	4.8	4.7	4.2	3.8	3.5	4.0	4.5	4.9	4.3	3.8	3.7	3.7	3.7	4.4	4.6	4.6	4.6	4.5	4.3	4.3	4.2	4.4	4.7	4.5	4.4	4.3
IRL	9.2	8.3	7.7	6.6	6.3	7.4	7.7	7.4	7.3	6.5	8.0	8.1	6.8	6.7	6.1	6.1	6.4	6.3	6.0	6.2	6.0	5.8	5.6	5.2	5.2	5.2	5.2	4.9
I <sup>(a)</sup>	9.6	10.5	9.7	8.5	8.0	9.6	7.8	8.2	7.6	7.0	6.1	5.3	5.0	5.7	5.8	5.4	6.6	6.7	6.7	6.6	7.3	7.5	7.6	7.2	7.6	7.7	7.3	7.2
L	3.9	4.1	4.8	4.5	3.5	4.0	3.7	3.4	3.4	3.5	5.0	5.1	5.2	4.7	4.7	4.5	4.7	4.4	4.6	4.7	4.9	5.6	7.2	7.0	8.0	7.8	7.5	7.2
NL	3.8	3.2	3.4	3.2	2.9	2.8	2.6	2.5	2.4	2.3	2.2	2.1	1.9	2.1	2.2	2.0	2.1	2.3	2.3	2.3	2.7	2.7	3.1	3.6	3.8	4.0	4.3	4.4
A											3.3	3.5	3.4	3.3	3.0	2.9	2.8	2.8	2.8	2.8	2.7	2.6	2.9	2.8	2.8	3.1	3.6	3.7
P <sup>(a)</sup>											9.2	8.9	8.8	8.8	9.2	8.4	11.3	9.6	9.0	8.2	8.4	9.0	8.4	8.5	8.0	7.8	7.4	7.2
FIN											4.9	4.6	4.9	4.3	4.2	4.2	3.4	2.2	2.4	2.3	2.6	2.9	3.2	4.2	4.2	4.7	4.7	4.8
S											4.0	4.5	5.0	5.1	5.4	6.2	5.4	5.3	5.3	4.9	4.7	4.7	4.8	5.3	5.5	5.2	5.4	5.2
UK <sup>(a)</sup>	6.9	6.8	6.8	6.5	5.0	3.8	4.2	4.5	4.2	3.9	3.9	4.4	4.6	4.6	4.7	4.6	4.8	4.8	4.8	4.4	4.9	5.5	5.7	6.2	6.4	6.4	6.5	6.3
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	5.6	5.5	5.4	5.0	4.5	4.7	4.2	4.4	4.5	4.5	4.1	3.8	3.7	3.9	3.9	4.0	4.3	4.4	4.5	4.6	4.8	4.9	5.1	4.9	5.2	5.1	5.0	4.9
EU-9	5.8	5.7	5.6	5.2	4.5	4.5	4.2	4.4	4.4	4.4	4.1	4.0	3.9	4.0	4.0	4.1	4.4	4.5	4.5	4.6	4.8	5.0	5.1	5.1	5.3	5.3	5.2	5.2
EU-12											4.3	4.1	4.1	4.2	4.2	4.2	4.7	4.6	4.6	4.6	4.8	5.0	5.2	5.2	5.4	5.3	5.3	5.2
EU-15											4.2	4.1	4.1	4.2	4.3	4.3	4.6	4.6	4.6	4.5	4.7	4.9	5.1	5.1	5.3	5.3	5.2	5.2
EUR-11											4.3	4.0	3.9	4.1	4.1	4.1	4.5	4.4	4.5	4.5	4.7	4.9	5.0	4.9	5.1	5.1	5.0	5.0
Europe	5.6	5.5	5.4	5.2	4.5	4.5	4.2	4.4	4.4	4.4	4.1	4.1	4.1	4.2	4.2	4.2	4.7	4.6	4.6	4.6	4.8	5.0	5.2	5.2	5.4	5.3	5.2	5.2

<sup>(a)</sup> Partly estimated.

Table/Figure C 36: Taxes on Energy as % of Total Taxation

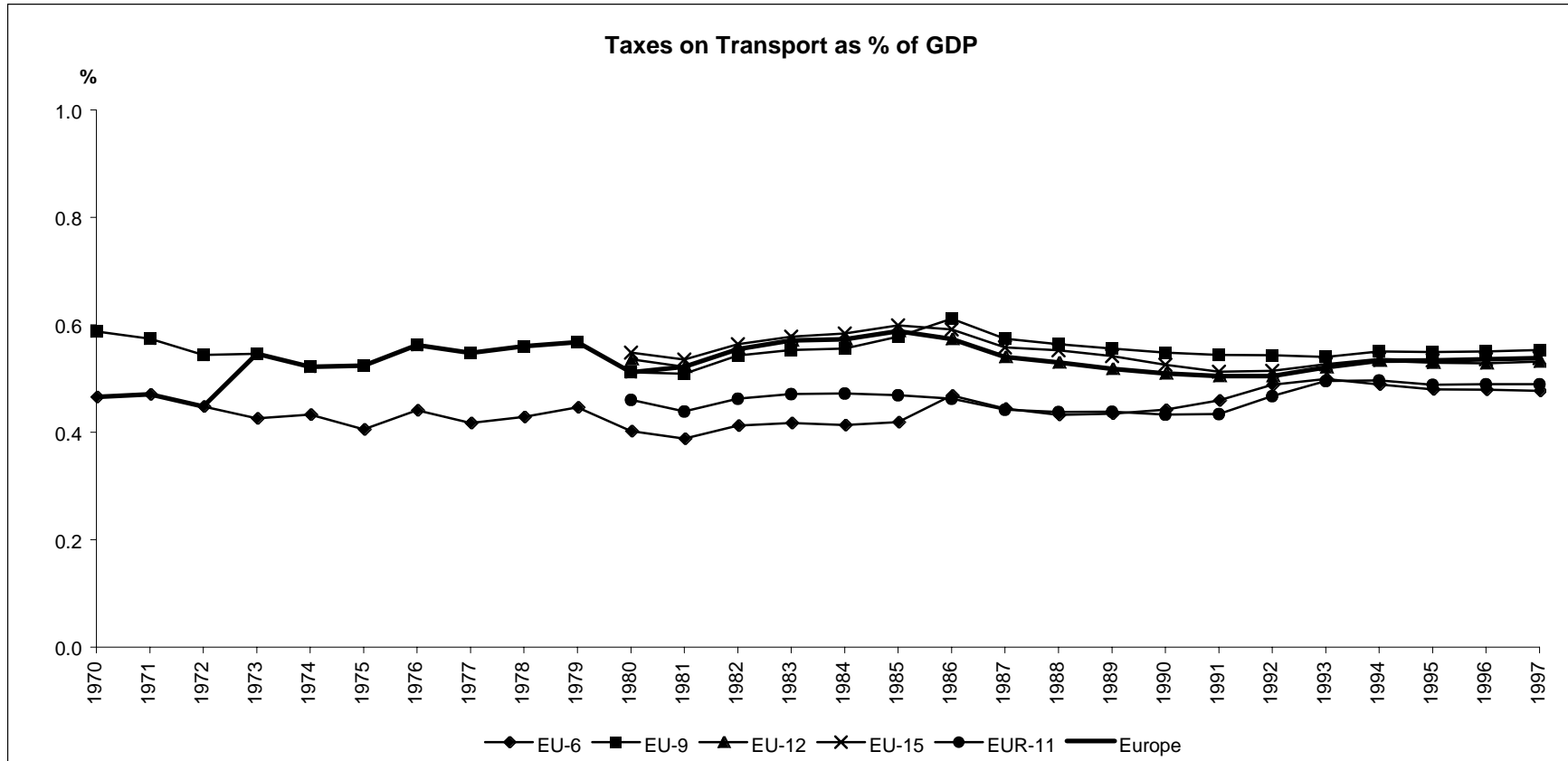


Table/Figure C 37: Taxes on Transport as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.4	0.4	0.4	0.3	0.3	0.5	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.9	0.9
DK <sup>(a)</sup>	2.1	1.9	1.8	2.1	1.6	2.0	2.6	2.6	2.5	2.4	1.7	1.6	1.7	2.0	2.3	2.5	2.7	2.2	1.8	1.6	1.7	1.7	1.6	1.6	2.1	2.1	2.2	2.2
D	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.5	0.4	0.4	0.4
EL <sup>(a)</sup>											0.4	0.4	0.5	0.6	0.7	0.9	0.7	0.7	0.6	0.5	0.6	0.7	0.4	0.5	0.4	0.4	0.4	0.4
E <sup>(a)</sup>											0.8	0.6	0.6	0.7	0.7	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.2	0.2	0.2
F	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
IRL	1.4	1.4	1.4	1.4	1.3	1.1	1.3	1.1	1.0	1.3	1.5	1.7	1.5	1.4	1.4	1.5	1.4	1.3	1.4	1.5	1.5	1.3	1.3	1.3	1.4	1.3	1.4	1.3
I <sup>(a)</sup>	0.3	0.4	0.4	0.3	0.4	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
L	0.4	0.4	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2
NL	0.9	0.9	0.9	0.9	0.8	0.9	1.0	1.1	1.1	1.2	1.0	1.0	1.1	1.2	1.2	1.2	1.3	1.4	1.3	1.3	1.3	1.3	1.4	1.5	1.5	1.5	1.6	1.5
A											0.4	0.4	0.4	0.4	0.5	0.6	0.5	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.7	0.7
P <sup>(a)</sup>											1.3	1.3	1.4	1.4	1.2	1.1	0.6	0.8	0.9	0.8	0.8	0.7	0.9	0.9	1.0	1.0	0.9	0.9
FIN											0.8	0.9	0.9	1.0	1.0	1.0	1.1	1.1	1.3	1.3	1.0	0.7	0.6	0.5	0.7	0.8	1.0	1.0
S											0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.6	0.6	0.4	0.4	0.4	0.4
UK <sup>(a)</sup>	0.9	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.6
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5
EU-9	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.6
EU-12											0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
EU-15											0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
EUR-11											0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Europe	0.5	0.5	0.4	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5

<sup>(a)</sup> Partly estimated.

Table/Figure C 37: Taxes on Transport as % of GDP

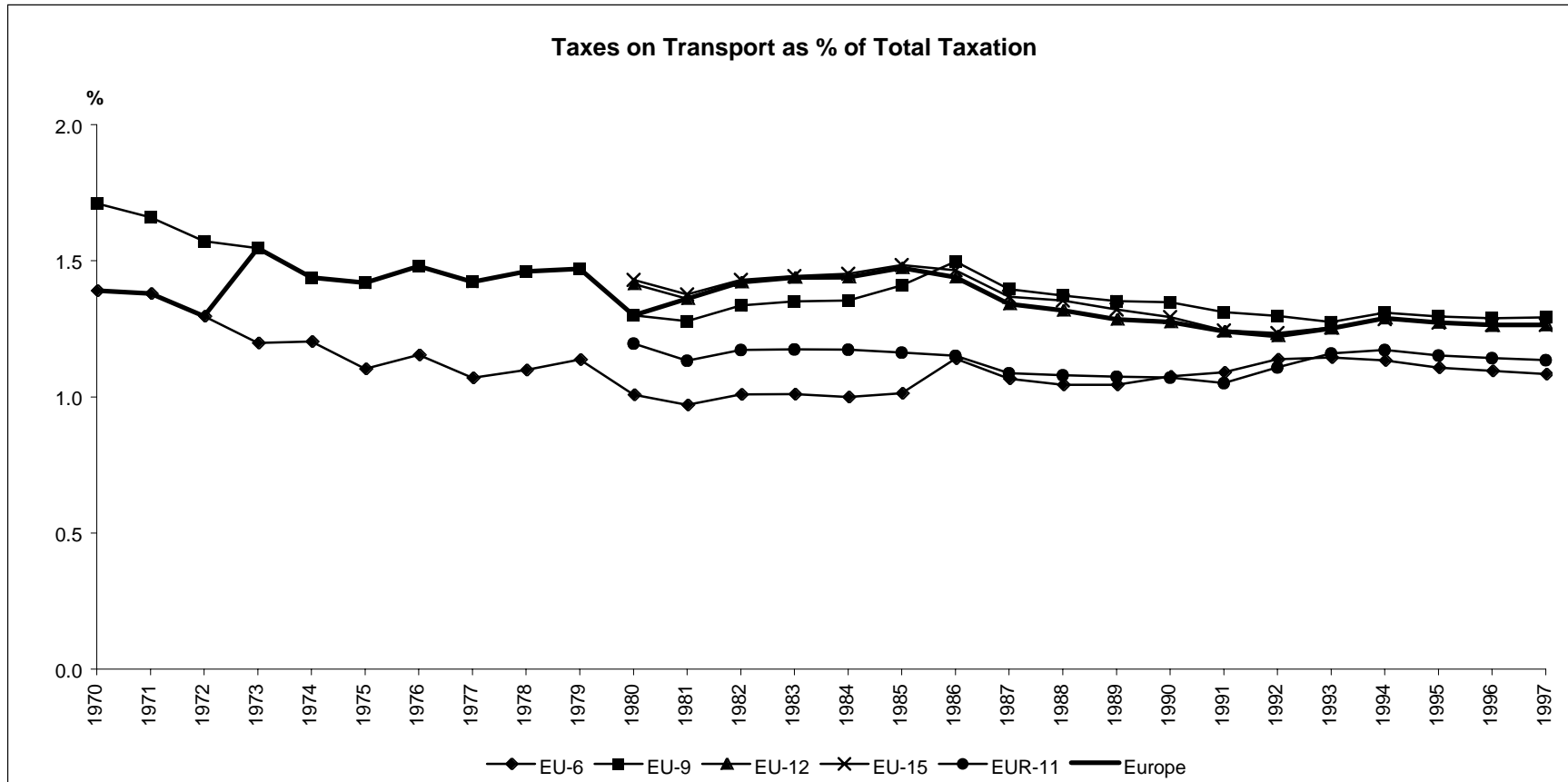


Table/Figure C 38: Taxes on Transport as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	1.1	1.2	1.0	0.9	0.9	1.2	1.0	1.0	1.1	1.1	1.3	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.5	1.7	1.7	1.7	1.9	1.9	
DK	5.2	4.3	4.2	5.0	3.5	5.0	6.2	6.2	5.8	5.4	3.8	3.6	3.8	4.4	4.8	5.1	5.3	4.3	3.5	3.2	3.6	3.6	3.4	3.2	4.1	4.2	4.2	4.3	
D	1.8	1.7	1.6	1.4	1.3	1.3	1.2	1.2	1.2	1.3	1.1	1.0	1.0	1.0	1.0	1.0	1.2	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.0	1.0	0.9	1.0	
EL <sup>(a)</sup>											3.6	3.5	3.5	3.5	3.6	3.6	2.5	2.3	2.1	1.9	2.0	2.1	1.4	1.4	1.3	1.2	1.2	1.1	
E <sup>(a)</sup>											3.1	2.2	2.3	2.5	2.4	2.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.7	0.7	0.7	0.6	0.6
F	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	0.6	0.5
IRL	4.6	4.2	4.3	4.3	4.2	3.5	3.7	3.3	3.3	4.1	4.3	4.7	4.1	3.7	3.6	3.9	3.7	3.3	3.5	4.1	4.3	3.7	3.6	3.6	3.8	3.9	4.0	3.9	
I <sup>(a)</sup>	1.3	1.4	1.4	1.2	1.7	0.9	1.2	0.6	0.7	0.7	0.7	0.7	0.9	0.9	0.9	0.9	1.0	0.9	1.1	1.0	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	
L	1.2	1.1	0.9	0.7	0.8	0.7	0.6	0.7	0.6	0.6	0.5	0.7	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.2	0.4	0.4	0.4	0.3	
NL	2.3	2.4	2.3	2.2	1.9	2.0	2.2	2.4	2.4	2.6	2.2	2.2	2.4	2.4	2.5	2.6	2.9	2.8	2.7	2.8	2.9	2.7	2.9	3.0	3.1	3.2	3.5	3.3	
A											1.0	1.0	1.0	1.0	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.7	1.5	1.7	1.7	1.6	1.5
P <sup>(a)</sup>											5.0	4.8	4.7	4.7	3.8	3.8	1.9	2.6	3.0	2.7	2.5	2.0	2.5	2.5	2.8	2.7	2.6	2.5	
FIN											2.3	2.3	2.5	2.7	2.6	2.5	2.7	2.9	2.9	2.9	2.9	2.1	1.4	1.3	1.2	1.5	1.7	2.0	2.2
S											1.7	1.6	1.5	1.3	1.3	1.4	1.6	1.3	1.4	1.3	1.2	1.3	1.2	1.1	0.8	0.7	0.8	0.7	
UK <sup>(a)</sup>	2.3	2.2	2.2	2.6	2.1	2.2	2.2	2.4	2.6	2.4	2.1	2.0	2.2	2.2	2.2	2.4	2.4	2.4	2.4	2.3	2.1	2.0	1.7	1.6	1.6	1.7	1.7	1.6	
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
EU-6	1.4	1.4	1.3	1.2	1.2	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	
EU-9	1.7	1.7	1.6	1.5	1.4	1.4	1.5	1.4	1.5	1.5	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	
EU-12											1.4	1.4	1.4	1.4	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3	
EU-15											1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	1.4	1.3	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3	
EUR-11											1.2	1.1	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.1	1.1	
Europe	1.4	1.4	1.3	1.5	1.4	1.4	1.5	1.4	1.5	1.5	1.3	1.4	1.4	1.4	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3	

<sup>(a)</sup> Partly estimated.

Table/Figure C 38: Taxes on Transport as % of Total Taxation



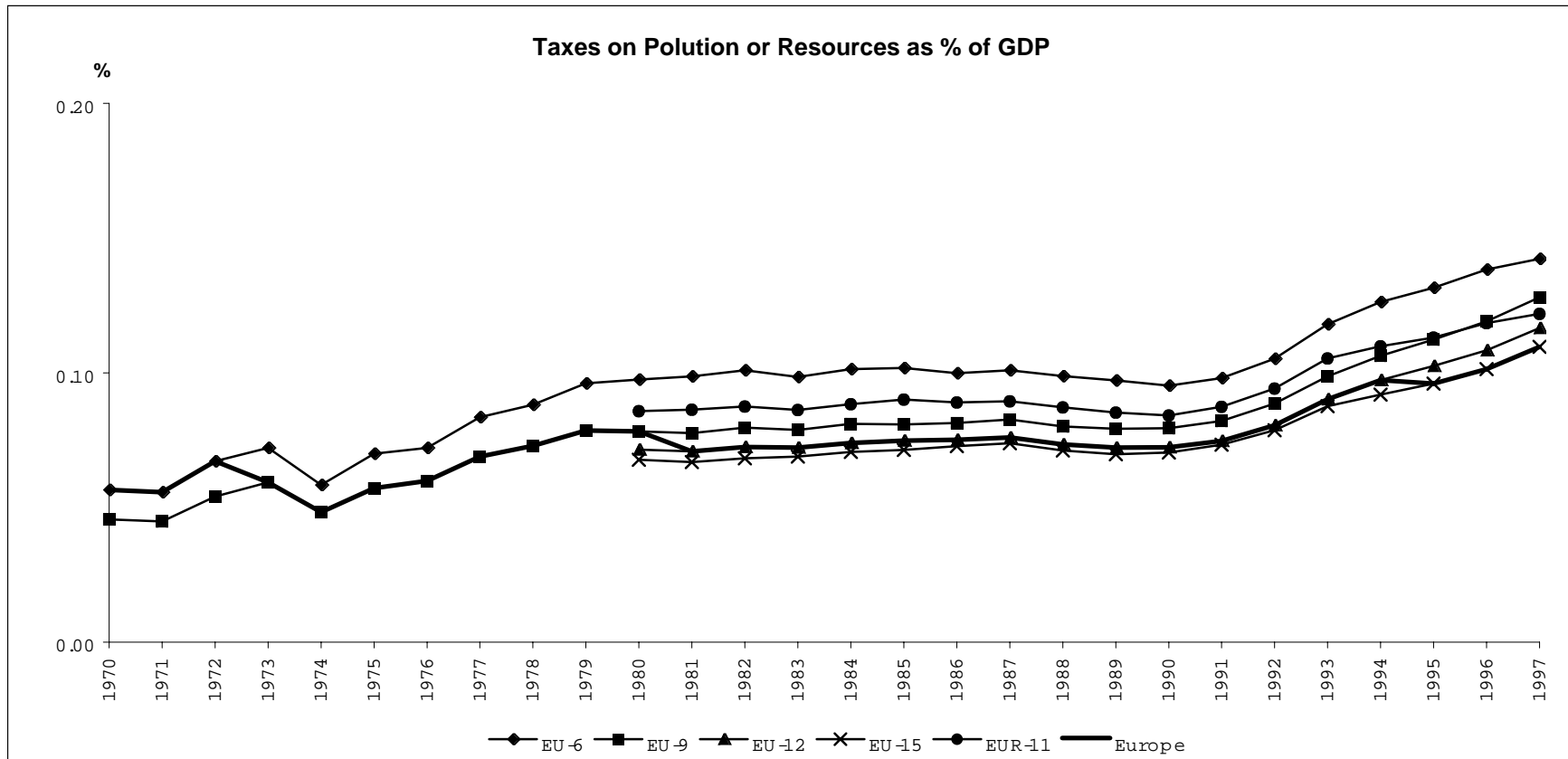
Table/Figure C 39: Taxes on Pollution or Resources as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
B	0.04	0.04	0.03	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.02	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	
DK <sup>(a)</sup>	0.05	0.04	0.04	0.04	0.03	0.03	0.03	0.02	0.04	0.05	0.05	0.05	0.05	0.07	0.06	0.06	0.07	0.08	0.09	0.11	0.15	0.16	0.15	0.14	0.19	0.23	0.30	0.35	
D	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	
EL <sup>(a)</sup>											0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E <sup>(a)</sup>											0.01	0.01	0.01	0.01	0.00	0.02	0.02	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	
F	0.10	0.10	0.12	0.12	0.07	0.13	0.15	0.15	0.16	0.19	0.19	0.18	0.18	0.17	0.19	0.20	0.20	0.20	0.20	0.20	0.20	0.21	0.23	0.25	0.27	0.27	0.30	0.32	
IRL	0.11	0.09	0.08	0.09	0.09	0.07	0.09	0.07	0.08	0.07	0.14	0.14	0.14	0.14	0.13	0.12	0.10	0.08	0.09	0.10	0.09	0.09	0.08	0.03	0.03	0.03	0.03	0.02	
I <sup>(a)</sup>	0.02	0.02	0.02	0.02	0.01	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
NL	0.24	0.24	0.30	0.35	0.38	0.29	0.26	0.42	0.43	0.45	0.48	0.51	0.56	0.59	0.58	0.54	0.55	0.58	0.57	0.56	0.56	0.60	0.67	0.74	0.80	0.83	0.83	0.81	
A											0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.04	0.06	0.06	0.06	0.06	0.07	0.06	0.01	0.01	0.01	0.02	
P <sup>(a)</sup>											0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
FIN											0.07	0.06	0.03	0.04	0.05	0.06	0.08	0.05	0.02	0.02	0.04	0.08	0.11	0.12	0.06	0.01	0.02	0.03	
S											0.02	0.01	0.02	0.04	0.05	0.04	0.05	0.05	0.05	0.04	0.04	0.04	0.02	0.01	0.00	0.00	0.00	0.00	
UK <sup>(a)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	
	<b>1970</b>	<b>1971</b>	<b>1972</b>	<b>1973</b>	<b>1974</b>	<b>1975</b>	<b>1976</b>	<b>1977</b>	<b>1978</b>	<b>1979</b>	<b>1980</b>	<b>1981</b>	<b>1982</b>	<b>1983</b>	<b>1984</b>	<b>1985</b>	<b>1986</b>	<b>1987</b>	<b>1988</b>	<b>1989</b>	<b>1990</b>	<b>1991</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	
EU-6	0.06	0.06	0.07	0.07	0.06	0.07	0.07	0.08	0.09	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.11	0.12	0.13	0.13	0.14	0.14		
EU-9	0.05	0.04	0.05	0.06	0.05	0.06	0.06	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.09	0.10	0.11	0.11	0.12	0.13	
EU-12											0.07	0.07	0.07	0.07	0.07	0.07	0.08	0.08	0.07	0.07	0.07	0.07	0.08	0.09	0.10	0.10	0.11	0.12	
EU-15											0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.08	0.09	0.09	0.10	0.10	0.11	
EUR-11											0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.08	0.09	0.09	0.11	0.11	0.11	0.12	0.12
Europe	0.06	0.06	0.07	0.06	0.05	0.06	0.06	0.07	0.07	0.08	0.08	0.07	0.07	0.07	0.07	0.07	0.08	0.08	0.07	0.07	0.07	0.07	0.08	0.09	0.10	0.10	0.10	0.11	

<sup>(a)</sup> Partly estimated.



Table/Figure C 39: Taxes on Pollution or Resources as % of GDP

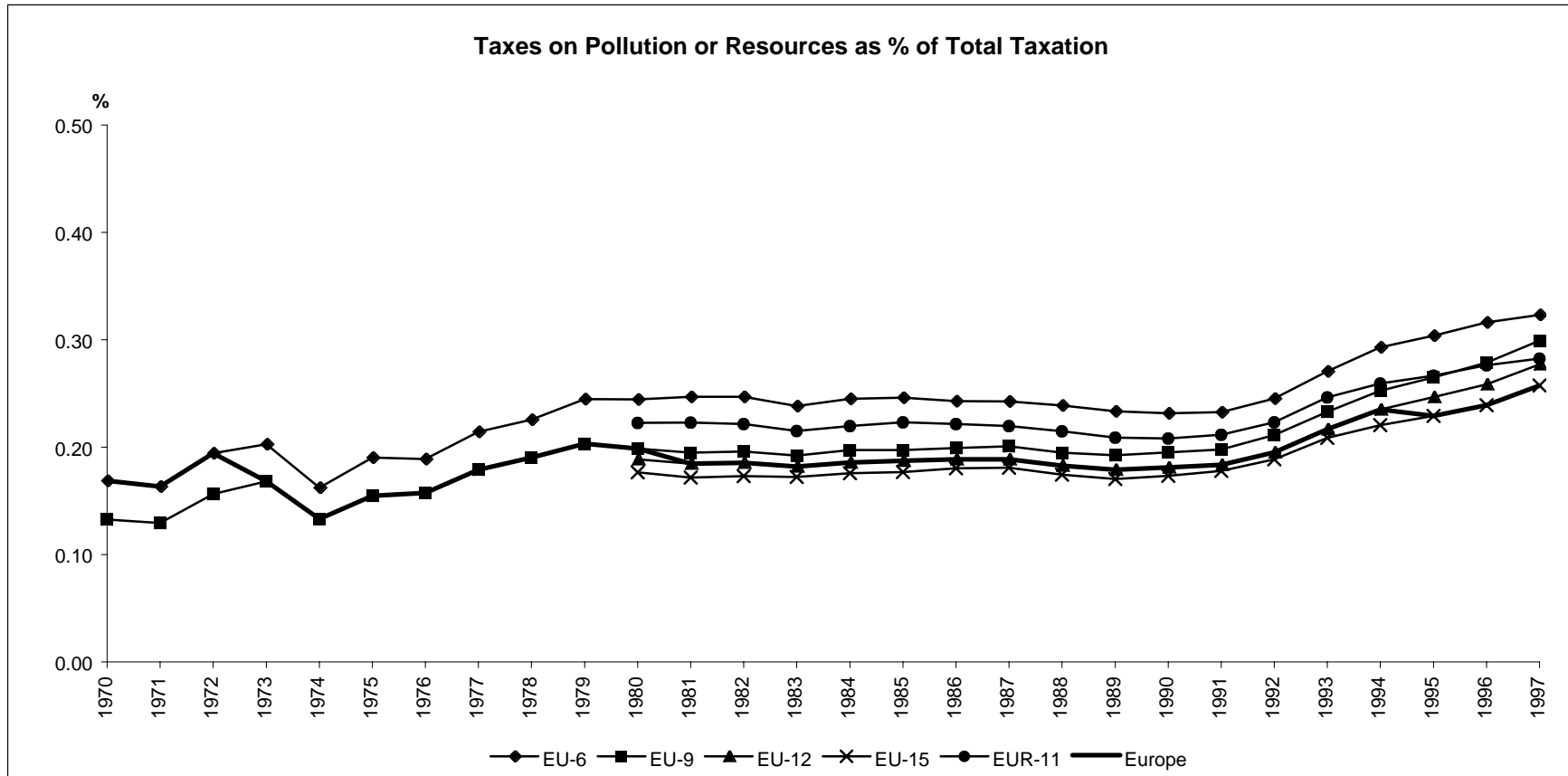


Table/Figure C 40: Taxes on Pollution or Resources as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	0.10	0.10	0.09	0.09	0.09	0.08	0.08	0.07	0.07	0.06	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.07	0.06	0.06	0.07	0.06	0.06	0.06	0.06
DK <sup>(a)</sup>	0.11	0.09	0.10	0.09	0.07	0.06	0.06	0.06	0.10	0.12	0.11	0.11	0.11	0.14	0.13	0.13	0.13	0.16	0.17	0.21	0.30	0.32	0.31	0.28	0.37	0.44	0.59	0.69
D	0.04	0.04	0.04	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.00	0.00	0.00	0.00	0.00
EL <sup>(a)</sup>											0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E <sup>(a)</sup>											0.02	0.02	0.02	0.02	0.01	0.06	0.06	0.04	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06	0.06	0.06
F	0.28	0.29	0.34	0.35	0.21	0.36	0.39	0.38	0.42	0.46	0.45	0.44	0.42	0.40	0.43	0.45	0.45	0.45	0.45	0.45	0.45	0.48	0.52	0.57	0.60	0.60	0.66	0.70
IRL	0.33	0.28	0.26	0.29	0.27	0.23	0.26	0.20	0.25	0.21	0.40	0.39	0.37	0.35	0.33	0.31	0.26	0.22	0.24	0.29	0.25	0.24	0.23	0.08	0.08	0.09	0.08	0.06
I <sup>(a)</sup>	0.07	0.07	0.08	0.08	0.03	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NL	0.65	0.60	0.74	0.86	0.91	0.68	0.60	0.93	0.94	0.98	1.04	1.13	1.22	1.24	1.27	1.19	1.20	1.21	1.18	1.23	1.23	1.27	1.40	1.53	1.71	1.84	1.84	1.76
A											0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.10	0.15	0.15	0.16	0.15	0.16	0.14	0.02	0.03	0.03	0.04
P <sup>(a)</sup>											0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FIN											0.18	0.15	0.09	0.10	0.12	0.15	0.19	0.12	0.04	0.05	0.10	0.18	0.24	0.26	0.13	0.02	0.03	0.06
S											0.04	0.03	0.05	0.09	0.09	0.08	0.09	0.09	0.09	0.07	0.07	0.07	0.04	0.01	0.01	0.01	0.01	0.01
UK <sup>(a)</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.13
<b>EU-6</b>	<b>0.17</b>	<b>0.16</b>	<b>0.19</b>	<b>0.20</b>	<b>0.16</b>	<b>0.19</b>	<b>0.19</b>	<b>0.21</b>	<b>0.23</b>	<b>0.24</b>	<b>0.24</b>	<b>0.25</b>	<b>0.25</b>	<b>0.24</b>	<b>0.24</b>	<b>0.25</b>	<b>0.24</b>	<b>0.24</b>	<b>0.24</b>	<b>0.23</b>	<b>0.23</b>	<b>0.23</b>	<b>0.25</b>	<b>0.27</b>	<b>0.29</b>	<b>0.30</b>	<b>0.32</b>	<b>0.32</b>
<b>EU-9</b>	<b>0.13</b>	<b>0.13</b>	<b>0.16</b>	<b>0.17</b>	<b>0.13</b>	<b>0.15</b>	<b>0.16</b>	<b>0.18</b>	<b>0.19</b>	<b>0.20</b>	<b>0.20</b>	<b>0.19</b>	<b>0.20</b>	<b>0.19</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.19</b>	<b>0.19</b>	<b>0.20</b>	<b>0.20</b>	<b>0.21</b>	<b>0.23</b>	<b>0.25</b>	<b>0.26</b>	<b>0.28</b>	<b>0.30</b>	<b>0.30</b>
<b>EU-12</b>											<b>0.19</b>	<b>0.18</b>	<b>0.19</b>	<b>0.18</b>	<b>0.19</b>	<b>0.19</b>	<b>0.19</b>	<b>0.19</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.20</b>	<b>0.22</b>	<b>0.24</b>	<b>0.25</b>	<b>0.26</b>	<b>0.28</b>
<b>EU-15</b>											<b>0.18</b>	<b>0.17</b>	<b>0.17</b>	<b>0.17</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.17</b>	<b>0.17</b>	<b>0.17</b>	<b>0.18</b>	<b>0.19</b>	<b>0.21</b>	<b>0.22</b>	<b>0.23</b>	<b>0.24</b>	<b>0.26</b>
<b>EUR-11</b>											<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.21</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.22</b>	<b>0.21</b>	<b>0.21</b>	<b>0.21</b>	<b>0.21</b>	<b>0.22</b>	<b>0.25</b>	<b>0.26</b>	<b>0.27</b>	<b>0.28</b>	<b>0.28</b>
<b>Europe</b>	<b>0.17</b>	<b>0.16</b>	<b>0.19</b>	<b>0.17</b>	<b>0.13</b>	<b>0.15</b>	<b>0.16</b>	<b>0.18</b>	<b>0.19</b>	<b>0.20</b>	<b>0.20</b>	<b>0.18</b>	<b>0.19</b>	<b>0.18</b>	<b>0.19</b>	<b>0.19</b>	<b>0.19</b>	<b>0.19</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.18</b>	<b>0.20</b>	<b>0.22</b>	<b>0.24</b>	<b>0.23</b>	<b>0.24</b>	<b>0.26</b>

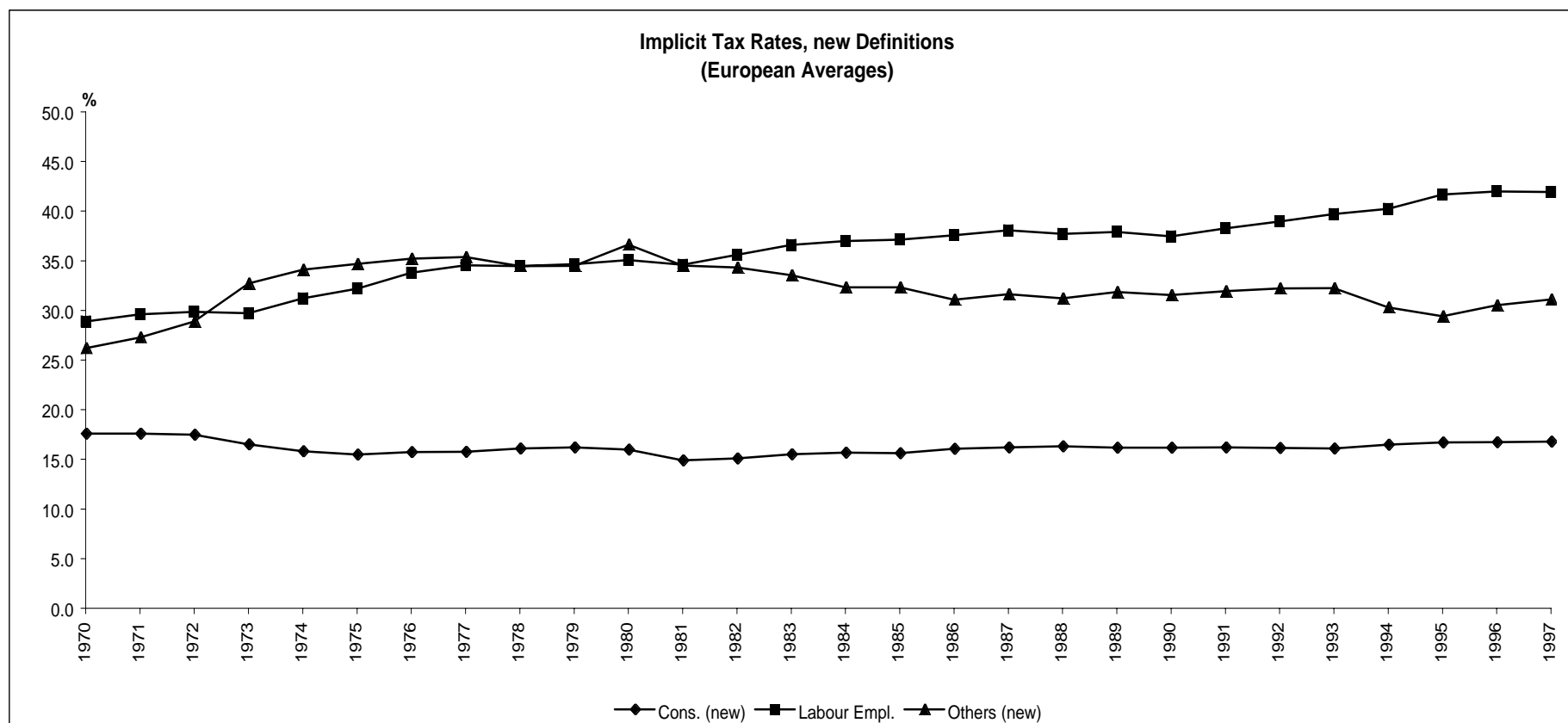
<sup>(a)</sup> Partly estimated.

Table/Figure C 40: Taxes on Pollution or Resources as % of Total Taxation



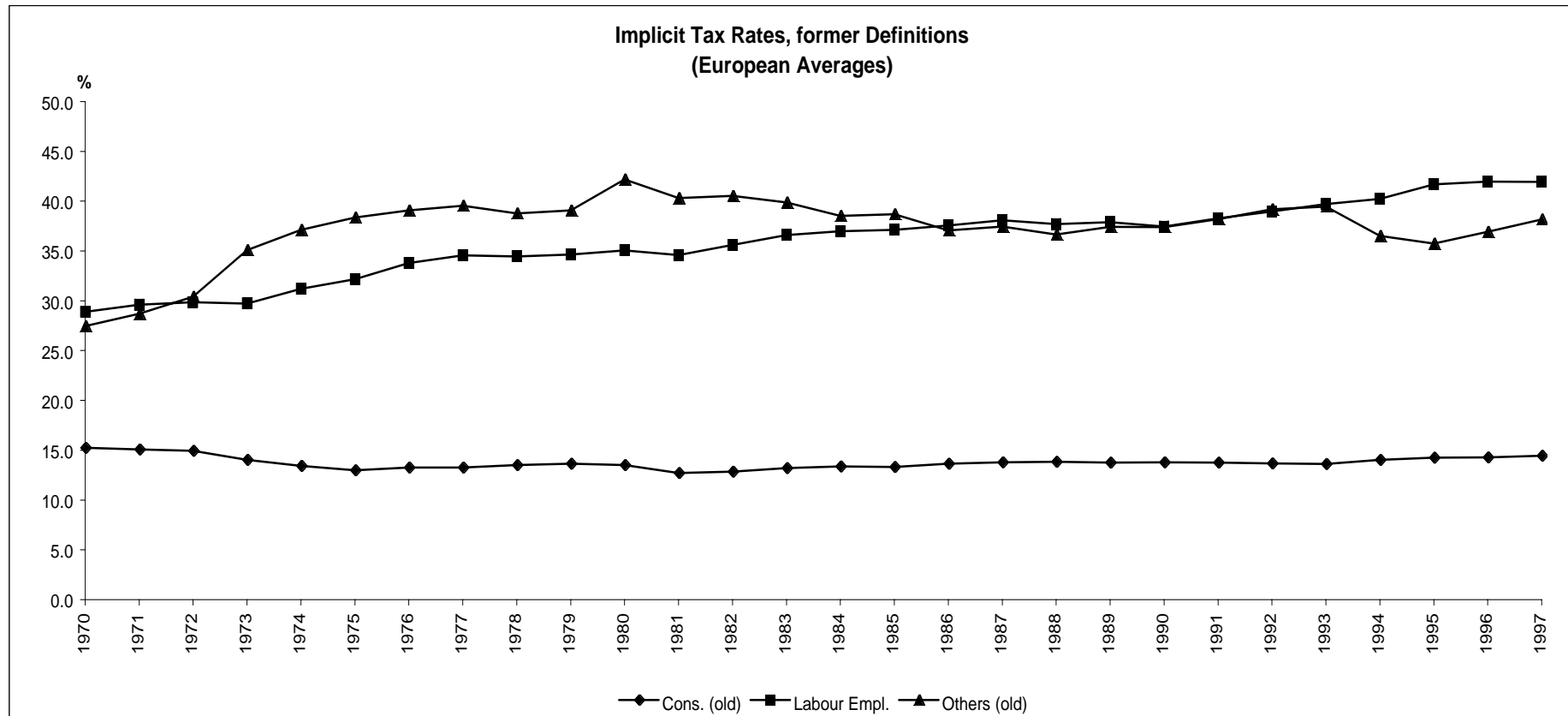
Table/Figure D 1: Implicit Tax Rates, new Definitions (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Cons. (new)	17.6	17.6	17.5	16.5	15.8	15.5	15.7	15.8	16.1	16.2	16.0	14.9	15.1	15.5	15.7	15.6	16.1	16.2	16.3	16.2	16.2	16.2	16.2	16.1	16.5	16.7	16.8	
Labour Empl.	28.9	29.6	29.9	29.7	31.2	32.2	33.8	34.6	34.5	34.6	35.1	34.6	35.6	36.6	37.0	37.1	37.6	38.1	37.7	37.9	37.5	38.3	39.0	39.7	40.2	41.7	42.0	41.9
Others (new)	26.2	27.3	28.9	32.7	34.1	34.7	35.2	35.4	34.5	34.5	36.6	34.5	34.3	33.5	32.3	32.3	31.1	31.6	31.2	31.8	31.5	31.9	32.2	32.2	30.3	29.4	30.5	31.1



**Table/Figure D 2: Implicit Tax Rates, former Definitions (European Averages)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Cons. (old)	15.2	15.1	14.9	14.0	13.4	13.0	13.3	13.3	13.5	13.6	13.5	12.7	12.8	13.2	13.4	13.3	13.7	13.8	13.9	13.8	13.8	13.8	13.7	13.6	14.0	14.2	14.3	14.5
Labour Empl.	28.9	29.6	29.9	29.7	31.2	32.2	33.8	34.6	34.5	34.6	35.1	34.6	35.6	36.6	37.0	37.1	37.6	38.1	37.7	37.9	37.5	38.3	39.0	39.7	40.2	41.7	42.0	41.9
Others (old)	27.5	28.7	30.4	35.1	37.1	38.4	39.1	39.5	38.8	39.1	42.2	40.3	40.5	39.9	38.5	38.7	37.1	37.5	36.7	37.4	37.4	38.2	39.2	39.5	36.5	35.7	36.9	38.2

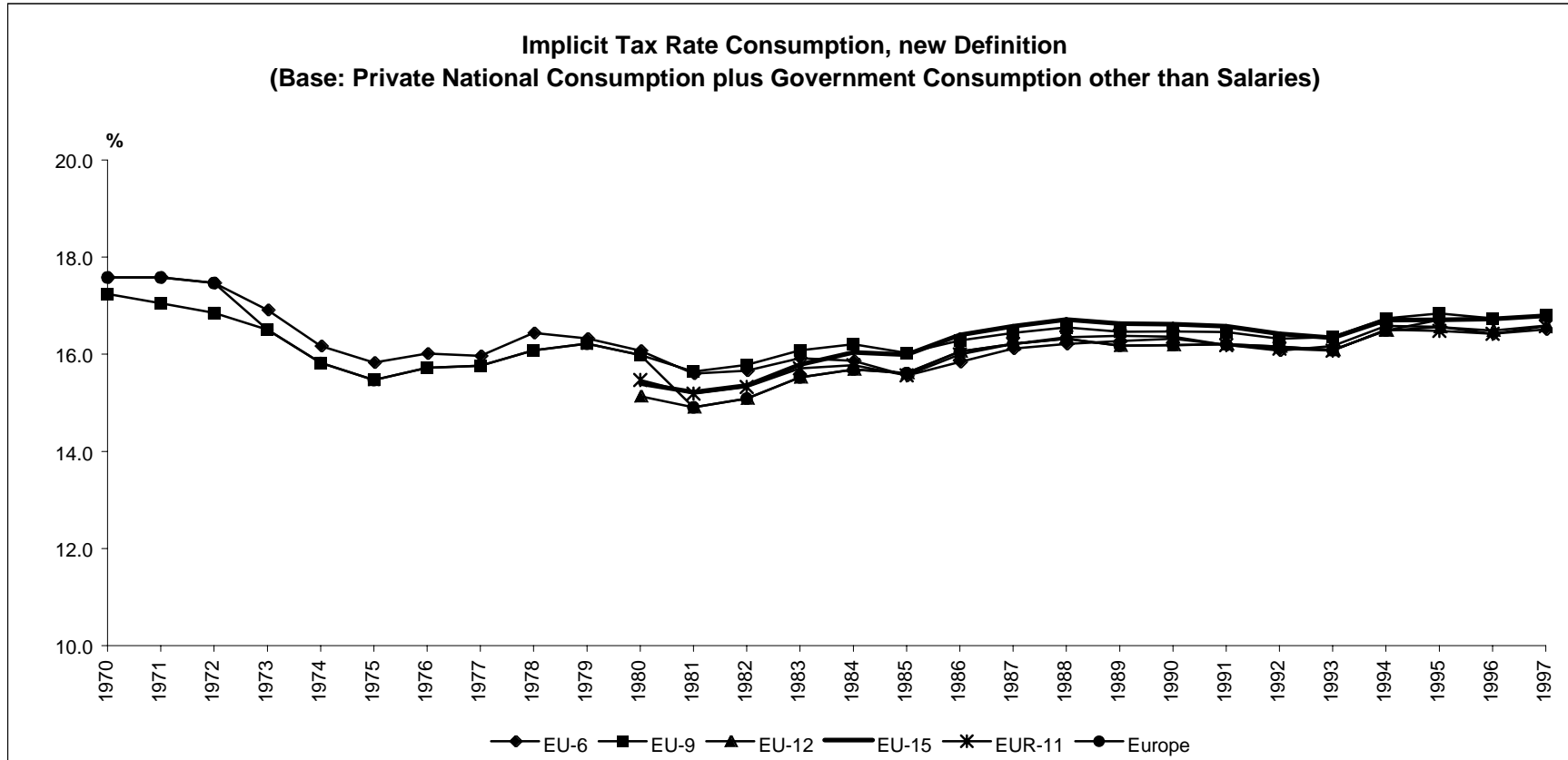


Table/Figure D 3: Implicit Tax Rate Consumption, new Definition (Base: Private National Consumption plus Government Consumption other than Salaries)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	18.9	18.7	17.5	17.0	17.0	16.1	17.3	17.2	17.4	17.1	16.4	16.2	16.3	16.3	15.9	15.5	15.2	15.7	15.7	15.8	15.9	15.8	15.8	15.9	16.5	16.3	16.4	16.5
DK <sup>(a)</sup>	22.4	24.3	25.3	24.0	22.3	21.5	22.7	24.1	25.5	26.5	26.2	25.9	25.4	26.1	26.4	26.5	28.8	28.3	28.8	27.5	27.0	26.4	25.9	25.4	25.9	26.2	27.1	27.3
D	16.6	16.9	17.2	16.8	15.4	15.7	15.1	15.3	16.1	16.0	15.8	15.5	15.3	15.7	15.4	14.7	15.1	15.5	15.2	15.6	15.6	15.6	15.7	16.2	16.9	16.4	15.9	15.8
EL <sup>(a)</sup>											5.4	6.1	6.9	8.7	10.1	12.3	14.7	17.4	16.6	15.2	16.3	17.6	18.1	17.3	16.6	15.2	15.3	16.1
E <sup>(a)</sup>											7.3	8.4	9.1	10.1	10.9	11.6	13.3	13.1	13.4	13.3	13.3	13.4	13.9	12.7	13.3	13.2	13.5	13.8
F	20.7	20.5	20.6	19.7	19.6	18.6	19.3	18.1	18.6	19.4	19.0	18.2	18.5	18.3	18.3	18.6	18.4	18.5	18.5	18.1	17.9	17.0	16.6	16.3	16.9	17.3	17.5	17.8
IRL	21.1	20.7	20.9	21.5	19.6	20.2	22.9	21.5	20.7	19.0	20.2	21.6	25.0	26.1	26.5	25.1	23.9	23.3	23.7	23.3	22.5	21.6	21.4	21.0	21.9	22.5	22.7	23.7
I <sup>(a)</sup>	15.5	15.3	13.8	13.3	13.1	12.0	12.0	12.9	12.9	11.8	12.2	11.7	12.0	13.0	13.1	12.7	13.3	13.6	14.5	15.0	15.4	16.0	15.7	15.6	15.3	15.5	15.5	15.7
L <sup>(a)</sup>	8.7	9.2	10.5	11.3	10.8	11.5	11.2	10.4	10.5	10.1	11.6	12.7	13.4	14.6	15.1	15.2	15.8	15.4	16.0	16.3	16.6	17.1	19.0	20.0	20.8	20.7	21.3	21.7
NL	16.1	16.2	16.9	16.8	15.7	15.7	16.4	17.8	17.7	17.4	16.9	16.4	16.5	16.6	17.4	17.3	17.9	18.4	18.7	17.6	17.5	17.2	17.4	17.5	17.7	17.7	17.9	18.3
A											19.0	19.1	18.7	18.7	20.0	19.9	19.8	20.1	19.8	19.5	19.1	19.0	18.9	18.9	18.6	17.7	18.6	19.3
P <sup>(a)</sup>											12.6	12.4	13.0	13.6	12.5	12.4	17.2	16.8	17.5	17.0	16.6	16.4	17.8	16.5	17.7	18.5	18.6	18.7
FIN											21.2	21.5	21.2	21.1	22.5	22.4	22.8	23.0	24.9	26.0	25.1	23.2	22.4	21.9	22.1	21.9	22.5	23.1
S											17.6	18.0	17.5	18.4	19.3	20.0	19.9	20.7	21.0	21.6	22.2	21.8	19.9	20.1	19.9	18.4	20.2	18.4
UK <sup>(a)</sup>	15.2	14.1	13.4	13.5	13.2	12.8	12.9	13.1	12.6	14.1	14.3	14.5	14.9	15.2	16.0	16.2	16.2	16.0	16.2	15.7	15.6	16.3	16.1	15.9	16.1	16.6	16.6	16.5
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	17.6	17.6	17.5	16.9	16.2	15.8	16.0	16.0	16.4	16.3	16.1	15.6	15.7	15.9	15.9	15.6	15.8	16.1	16.2	16.3	16.3	16.2	16.1	16.2	16.6	16.6	16.4	16.5
EU-9	17.2	17.1	16.9	16.5	15.8	15.5	15.7	15.8	16.1	16.2	16.0	15.6	15.8	16.1	16.2	16.0	16.3	16.4	16.6	16.5	16.5	16.5	16.3	16.4	16.7	16.8	16.7	16.8
EU-12											15.1	14.9	15.1	15.5	15.7	15.6	16.1	16.2	16.3	16.2	16.2	16.2	16.2	16.1	16.5	16.6	16.5	16.6
EU-15											15.4	15.2	15.4	15.8	16.0	16.0	16.4	16.6	16.7	16.6	16.6	16.6	16.4	16.3	16.7	16.7	16.7	16.8
EUR-11											15.5	15.2	15.3	15.7	15.8	15.6	16.0	16.2	16.3	16.4	16.4	16.2	16.1	16.1	16.5	16.5	16.4	16.6
Europe	17.6	17.6	17.5	16.5	15.8	15.5	15.7	15.8	16.1	16.2	16.0	14.9	15.1	15.5	15.7	15.6	16.1	16.2	16.3	16.2	16.2	16.2	16.2	16.1	16.5	16.7	16.7	16.8

<sup>(a)</sup> Partly estimated.

**Table/Figure D 3: Implicit Tax Rate Consumption, new Definition**  
**(Base: Private National Consumption plus Government Consumption other than Salaries)**



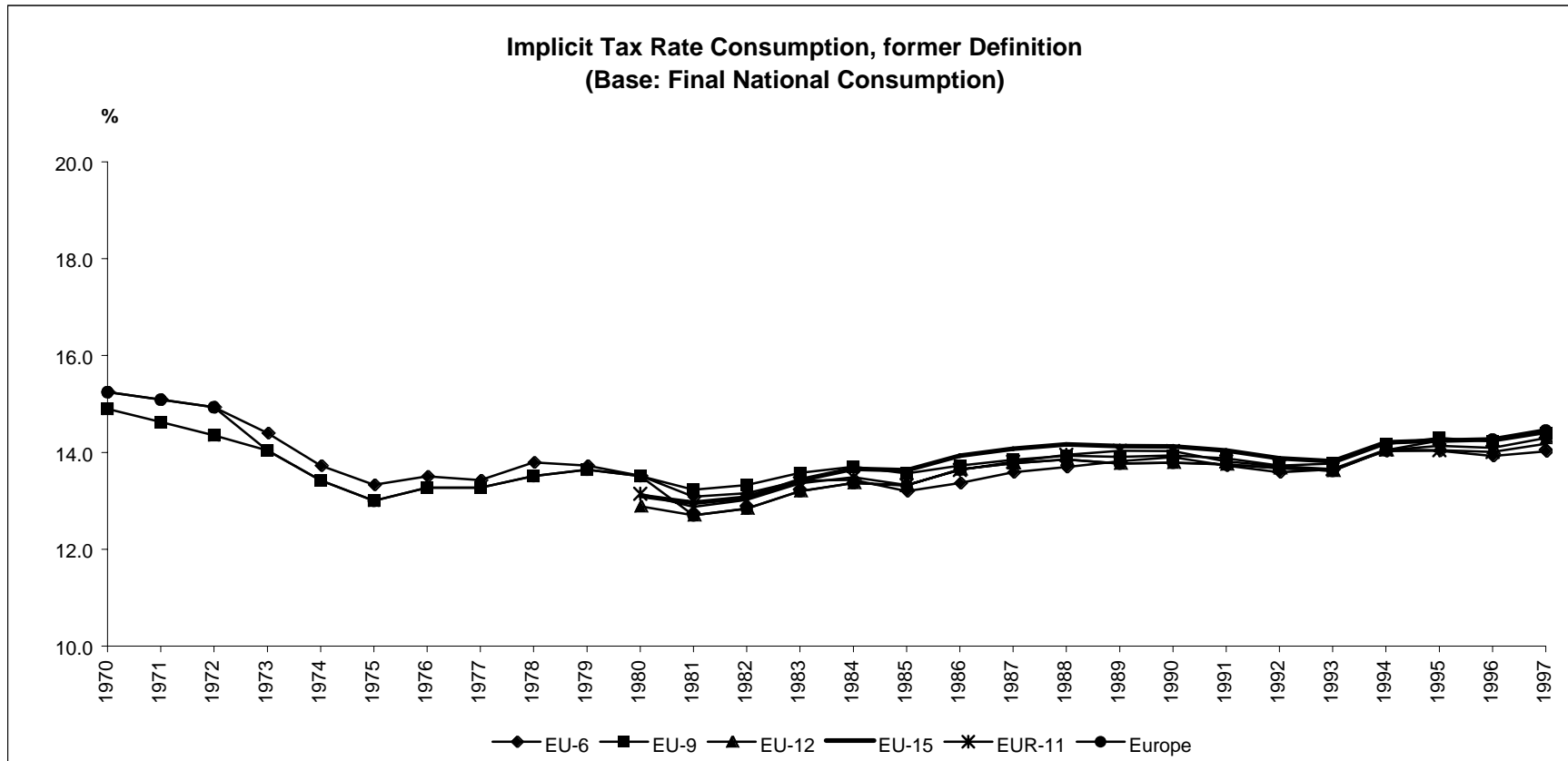
Table/Figure D 4: Implicit Tax Rate Consumption, former Definition (Base: Final National Consumption)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	16.2	15.9	14.8	14.3	14.3	13.4	14.4	14.3	14.3	14.1	13.4	13.3	13.5	13.6	13.2	12.9	12.7	13.1	13.3	13.4	13.4	13.3	13.3	13.3	13.8	13.5	13.6	13.8
DK <sup>(a)</sup>	18.7	20.0	20.6	19.5	17.9	17.1	18.0	19.1	20.1	20.8	20.3	20.0	19.4	20.0	20.5	20.6	22.5	21.8	21.8	20.8	20.5	20.2	19.8	19.4	20.0	20.2	20.8	21.0
D	14.5	14.6	14.8	14.2	13.0	13.1	12.7	12.8	13.5	13.5	13.3	13.1	12.9	13.3	13.2	12.6	12.9	13.1	12.9	13.3	13.5	13.3	13.4	13.7	14.3	13.9	13.6	13.5
EL <sup>(a)</sup>											5.0	5.6	6.2	7.8	9.0	10.9	13.2	15.7	15.0	13.4	14.4	15.7	16.4	15.7	15.2	13.8	14.0	14.7
E <sup>(a)</sup>											6.7	7.6	8.3	9.2	10.0	10.7	12.4	12.1	12.3	12.1	11.9	11.9	12.3	11.3	11.9	11.9	12.1	12.6
F	17.6	17.4	17.5	16.7	16.5	15.5	16.0	15.0	15.4	16.0	15.7	15.0	15.2	15.1	15.1	15.3	15.2	15.3	15.4	15.2	15.0	14.3	13.9	13.6	14.0	14.3	14.5	14.8
IRL	19.1	18.8	18.5	18.9	17.2	17.4	19.8	18.9	18.1	16.4	17.3	18.3	20.9	22.0	22.4	21.4	20.4	20.0	20.4	20.4	19.7	18.8	18.6	18.2	19.0	19.5	19.9	20.6
I <sup>(a)</sup>	13.6	13.3	12.0	11.6	11.5	10.5	10.5	11.3	11.3	10.3	10.7	10.0	10.4	11.2	11.4	11.0	11.5	11.7	12.4	12.8	13.0	13.6	13.3	13.3	13.2	13.5	13.4	13.5
L	10.0	10.5	11.7	12.3	11.3	12.1	11.6	11.2	11.7	11.3	12.7	14.0	15.7	16.5	16.9	13.8	14.0	13.5	14.1	14.4	14.7	15.3	17.0	17.9	18.7	18.4	18.9	19.2
NL	13.5	13.6	14.2	14.0	13.0	12.9	13.5	14.6	14.4	14.1	13.8	13.5	13.7	13.7	14.6	14.5	15.1	15.5	15.7	14.9	15.0	14.8	14.9	15.0	15.2	15.2	15.4	15.7
A											17.1	17.1	16.8	16.6	17.8	17.6	17.3	17.5	17.4	17.3	17.0	16.9	16.7	16.6	16.0	15.2	15.9	16.5
P <sup>(a)</sup>											11.5	11.4	11.8	12.4	11.5	11.5	15.8	15.5	15.9	15.3	15.0	14.6	15.5	14.2	15.4	15.9	16.0	16.0
FIN											18.3	18.5	18.1	17.9	19.0	18.8	19.2	19.2	20.8	21.6	20.7	19.0	18.4	18.4	18.7	18.4	18.9	19.5
S											14.2	14.6	14.3	15.1	15.9	16.5	16.4	17.0	16.9	17.2	17.5	17.3	15.7	16.1	16.0	14.8	16.2	15.2
UK <sup>(a)</sup>	13.0	12.1	11.3	11.5	11.3	10.8	11.0	11.2	10.8	12.0	12.5	12.8	12.9	13.1	13.6	13.8	13.7	13.5	13.6	13.2	13.0	13.6	13.4	13.4	13.8	14.4	14.4	14.8
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	15.2	15.1	14.9	14.4	13.7	13.3	13.5	13.4	13.8	13.7	13.5	13.1	13.2	13.4	13.4	13.2	13.4	13.6	13.7	13.8	13.9	13.7	13.6	13.7	14.0	14.0	13.9	14.0
EU-9	14.9	14.6	14.4	14.0	13.4	13.0	13.3	13.3	13.5	13.6	13.5	13.2	13.3	13.6	13.7	13.6	13.7	13.8	13.9	13.9	13.9	13.9	13.7	13.8	14.2	14.3	14.2	14.4
EU-12											12.9	12.7	12.8	13.2	13.4	13.3	13.7	13.8	13.9	13.8	13.8	13.8	13.7	13.6	14.0	14.1	14.1	14.3
EU-15											13.1	13.0	13.1	13.4	13.7	13.6	13.9	14.1	14.2	14.1	14.1	14.0	13.9	13.8	14.2	14.2	14.3	14.5
EUR-11											13.1	12.9	13.0	13.4	13.5	13.3	13.6	13.8	14.0	14.0	14.0	13.8	13.7	13.7	14.1	14.0	14.0	14.2
Europe	15.2	15.1	14.9	14.0	13.4	13.0	13.3	13.3	13.5	13.6	13.5	12.7	12.8	13.2	13.4	13.3	13.7	13.8	13.9	13.8	13.8	13.8	13.7	13.6	14.0	14.2	14.3	14.5

<sup>(a)</sup> Partly estimated.



Table/Figure D 4: Implicit Tax Rate Consumption, former Definition (Base: Final National Consumption)

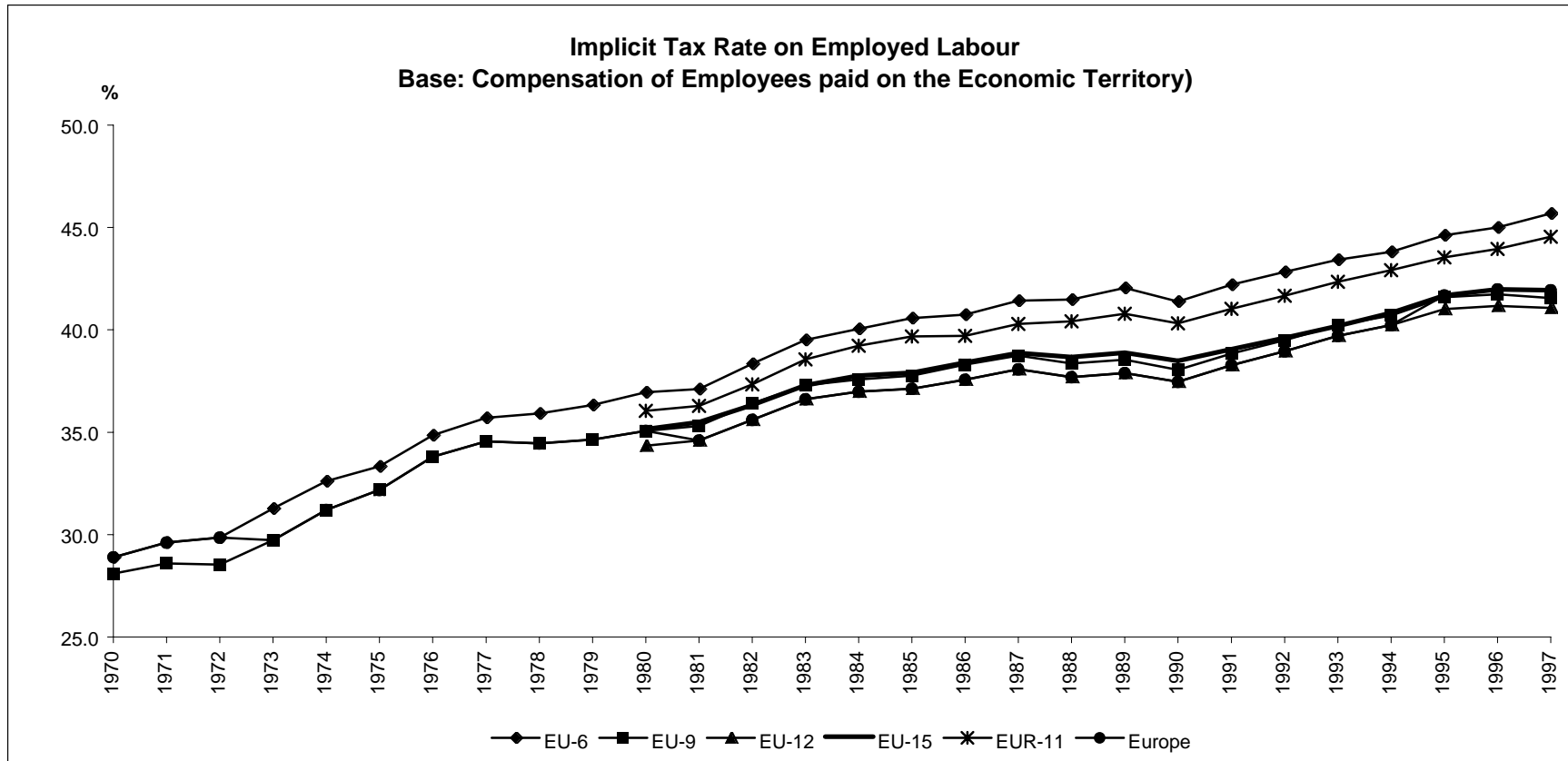


Table/Figure D 5: Implicit Tax Rate on Employed Labour (Base: Compensation of Employees paid on the Economic Territory)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	31.3	31.5	32.2	33.2	33.8	36.6	35.9	37.6	38.4	38.9	37.4	37.2	39.8	40.4	42.2	43.3	43.2	44.0	43.3	43.1	43.3	42.9	43.7	44.3	44.9	44.8	44.5	45.0
DK <sup>(a)</sup>	34.7	38.8	39.4	38.3	41.1	35.6	36.0	35.4	35.9	36.5	37.5	38.6	39.2	41.5	42.2	44.2	43.3	43.3	42.0	42.3	42.0	42.8	43.6	44.7	46.2	45.4	45.2	44.4
D	30.0	31.6	31.7	34.1	34.8	34.9	36.6	37.3	36.6	36.2	36.5	36.8	37.4	38.0	38.7	39.5	39.3	39.8	39.7	40.2	38.5	39.9	40.9	41.1	42.6	43.9	43.1	44.1
EL <sup>(a)</sup>											12.2	12.8	13.0	16.0	18.3	21.8	26.7	29.7	31.6	34.2	34.3	41.8	41.1	43.2	45.1	46.0	44.3	47.6
E <sup>(a)</sup>											28.8	29.6	29.6	31.2	32.6	31.8	29.5	31.1	30.8	31.7	32.2	32.8	34.0	34.3	34.9	34.1	34.6	34.7
F	30.5	30.3	30.8	30.4	31.2	32.1	33.5	34.6	34.7	36.2	37.2	36.9	37.9	39.3	40.6	40.4	40.6	41.6	41.4	42.2	42.2	43.1	43.5	43.9	44.1	44.4	44.9	44.9
IRL	16.1	18.0	18.0	18.8	19.2	20.7	23.5	23.0	22.1	21.5	23.4	24.4	26.5	28.3	30.4	30.3	30.7	32.1	34.1	30.9	30.8	30.9	30.7	31.3	31.3	29.6	29.4	29.8
I <sup>(a)</sup>	21.6	21.3	20.8	21.2	24.6	26.7	28.3	29.0	31.2	31.5	33.4	34.4	36.4	37.9	37.3	38.6	39.9	40.5	41.4	42.7	42.5	42.4	43.0	45.2	44.3	45.8	50.0	50.6
L	28.1	29.3	29.2	31.0	30.9	32.3	33.2	33.6	33.9	33.5	33.8	33.2	32.8	33.7	34.3	32.6	32.8	31.2	30.7	30.2	30.2	29.1	28.8	29.4	29.2	29.4	29.9	29.9
NL	34.2	36.3	37.8	40.4	42.0	42.1	43.0	43.0	43.8	44.9	45.4	46.5	48.3	51.8	51.2	50.9	49.7	50.8	50.5	49.2	48.9	52.3	51.6	51.7	49.4	48.2	46.3	46.9
A											35.2	35.5	35.6	36.0	36.9	37.8	37.9	37.5	38.1	36.1	36.8	37.3	38.5	39.5	40.7	41.8	42.7	44.4
P <sup>(a)</sup>											19.1	19.8	21.3	22.3	23.5	23.1	25.6	25.6	27.1	28.4	28.9	29.0	30.5	30.9	31.8	33.3	35.4	36.5
FIN											39.4	40.7	39.6	39.3	41.2	43.1	44.5	41.6	45.9	45.6	47.3	46.9	47.8	50.7	56.3	53.2	55.2	53.9
S											50.9	51.8	51.9	54.0	54.3	52.7	54.9	57.2	57.4	58.2	57.2	54.2	53.3	51.3	52.6	56.2	57.8	59.3
UK <sup>(a)</sup>	25.0	24.1	22.6	22.2	24.2	27.3	28.9	29.2	27.7	27.4	27.9	28.9	29.4	28.6	27.9	26.8	27.6	26.7	26.1	25.3	24.8	25.0	24.8	25.3	26.3	27.1	26.7	26.5
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	28.9	29.6	29.9	31.3	32.6	33.3	34.9	35.7	35.9	36.3	37.0	37.1	38.3	39.5	40.1	40.6	40.7	41.4	41.5	42.0	41.4	42.2	42.8	43.4	43.8	44.6	45.0	45.7
EU-9	28.1	28.6	28.5	29.7	31.2	32.2	33.8	34.6	34.5	34.6	35.1	35.3	36.4	37.3	37.6	37.8	38.3	38.7	38.4	38.5	38.0	38.8	39.5	40.2	40.7	41.6	41.7	41.5
EU-12											34.3	34.6	35.6	36.6	37.0	37.1	37.6	38.1	37.7	37.9	37.5	38.3	39.0	39.7	40.2	41.0	41.2	41.1
EU-15											35.2	35.5	36.3	37.3	37.8	37.9	38.4	38.9	38.7	38.9	38.5	39.1	39.6	40.2	40.8	41.7	42.0	41.9
EUR-11											36.1	36.3	37.3	38.6	39.2	39.7	39.7	40.3	40.4	40.8	40.3	41.0	41.7	42.4	42.9	43.5	44.0	44.5
Europe	28.9	29.6	29.9	29.7	31.2	32.2	33.8	34.6	34.5	34.6	35.1	34.6	35.6	36.6	37.0	37.1	37.6	38.1	37.7	37.9	37.5	38.3	39.0	39.7	40.2	41.7	42.0	41.9

<sup>(a)</sup> Partly estimated.

Table/Figure D 5: Implicit Tax Rate on Employed Labour (Base: Compensation of Employees paid on the Economic Territory)

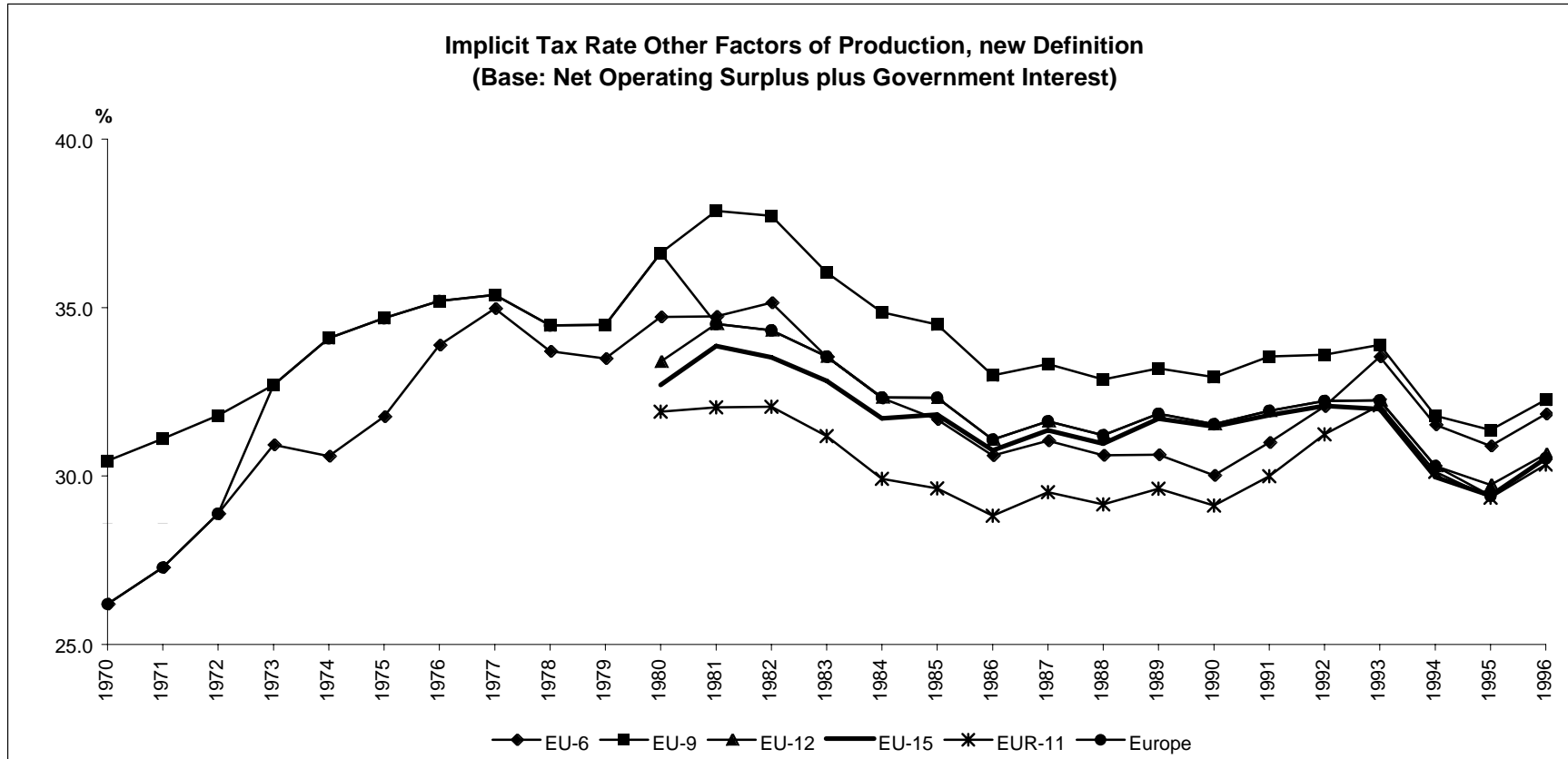


Table/Figure D 6: Implicit Tax Rate Other Factors of Production, new Definition (Base: Net operating surplus of the economy plus Government Interest)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	22.9	24.6	25.4	26.9	28.6	32.2	31.6	33.0	33.8	34.1	31.8	31.8	31.0	29.8	29.8	28.4	27.7	28.2	27.4	25.1	25.3	24.9	24.0	24.9	27.1	28.2	29.4	30.9
DK <sup>(a)</sup>	18.0	19.1	16.9	18.8	21.8	22.3	22.0	22.9	24.3	24.0	25.5	20.5	16.0	16.9	20.0	21.2	27.7	30.6	30.6	28.2	22.2	20.6	21.2	24.1	20.7	21.4	25.0	27.2
D	34.8	36.3	38.2	42.6	45.8	46.1	47.0	49.1	47.0	46.6	48.3	47.4	46.2	41.0	40.0	40.3	38.3	37.7	37.0	37.9	34.4	36.3	36.3	37.4	34.4	32.3	32.4	30.0
EL <sup>(a)</sup>											5.9	6.5	7.3	9.5	11.0	13.6	13.9	10.1	8.3	8.6	8.6	7.9	7.9	8.4	9.6	9.7	10.1	11.4
E <sup>(a)</sup>											16.6	16.7	15.3	17.3	16.0	18.4	18.8	23.2	23.8	28.0	27.3	26.4	28.6	26.2	24.1	22.3	23.4	24.9
F	24.3	23.3	24.2	27.5	27.9	33.1	37.0	36.4	34.9	37.0	43.4	44.7	45.8	44.6	45.3	43.8	41.5	41.6	40.8	39.8	40.4	40.5	38.3	38.4	37.8	38.3	40.4	42.1
IRL <sup>(a)</sup>	25.1	27.5	24.7	22.7	25.3	20.2	21.5	18.4	15.9	17.8	22.3	21.2	19.0	18.9	17.8	16.3	16.4	16.6	16.6	15.6	16.1	17.8	19.1	19.6	21.1	18.3	19.5	20.5
I <sup>(a)</sup>	17.0	18.7	21.4	19.2	14.6	12.0	15.0	15.5	15.5	15.0	16.5	18.2	20.9	22.4	20.7	19.4	18.9	20.0	19.5	20.9	21.4	22.6	26.7	28.4	25.0	24.5	25.5	27.5
L <sup>(a)(b)</sup>	32.3	38.3	36.0	36.7	38.2	48.8	40.7	50.6	52.0	45.8	42.6	38.6	30.8	32.9	30.7	33.0	30.6	33.9	32.9	31.9	30.3	26.9	27.6	33.6	36.1	37.1	35.3	39.2
NL	31.1	34.2	33.5	32.9	32.1	36.6	31.4	34.2	33.7	33.8	33.5	30.9	29.6	26.6	23.3	23.4	24.9	27.7	29.7	26.3	26.2	27.5	27.5	30.7	29.5	28.4	31.7	33.1
A											32.0	33.8	29.9	27.4	29.0	30.4	29.2	28.5	27.7	29.4	28.5	28.9	31.3	32.0	28.7	29.1	30.4	29.5
P <sup>(a)</sup>											16.4	17.9	19.4	21.3	19.7	19.1	14.9	14.1	15.4	16.3	16.5	18.3	20.5	19.1	18.1	17.5	18.7	18.2
FIN											10.5	13.8	13.1	13.2	13.3	14.3	15.9	14.2	15.0	15.6	20.9	27.0	26.1	16.4	16.3	19.1	20.4	21.3
S <sup>(a)</sup>											21.6	22.3	21.0	23.3	22.9	24.7	27.6	32.3	32.5	37.4	37.8	30.9	28.8	27.4	23.9	23.1	31.0	31.9
UK <sup>(a)</sup>	55.4	52.0	49.2	45.6	59.9	58.0	47.6	40.8	41.8	42.8	48.4	55.6	52.9	51.1	50.4	50.6	49.3	48.0	44.8	47.7	52.8	53.0	46.8	38.8	35.9	37.0	37.1	37.1
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	26.2	27.3	28.9	30.9	30.6	31.8	33.9	35.0	33.7	33.5	34.7	34.7	35.1	33.5	32.3	31.7	30.6	31.0	30.6	30.6	30.0	31.0	32.1	33.5	31.5	30.9	31.8	32.1
EU-9	30.4	31.1	31.8	32.7	34.1	34.7	35.2	35.4	34.5	34.5	36.6	37.9	37.7	36.0	34.9	34.5	33.0	33.3	32.9	33.2	32.9	33.5	33.6	33.9	31.8	31.4	32.3	32.7
EU-12											33.4	34.5	34.3	33.5	32.3	32.3	31.1	31.6	31.2	31.8	31.5	31.9	32.2	32.2	30.3	29.7	30.7	31.3
EU-15											32.7	33.9	33.5	32.8	31.7	31.8	30.8	31.4	31.0	31.7	31.5	31.8	32.1	32.0	30.0	29.4	30.5	31.1
EUR-11											31.9	32.0	32.1	31.2	29.9	29.6	28.8	29.5	29.2	29.6	29.1	30.0	31.2	32.1	30.1	29.4	30.3	30.7
Europe	26.2	27.3	28.9	32.7	34.1	34.7	35.2	35.4	34.5	34.5	36.6	34.5	34.3	33.5	32.3	32.3	31.1	31.6	31.2	31.8	31.5	31.9	32.2	32.2	30.3	29.4	30.5	31.1

<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Base: resident's income from capital and business (plus government interest payments).

**Table/Figure D 6: Implicit Tax Rate Other Factors of Production, new Definition**  
**(Base: Net operating surplus of the economy plus Government Interest)**



Table/Figure D 7: Implicit Tax Rate Other Factors of Production, former Definition (Base: Net Operating Surplus of the Economy)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	25.4	27.3	28.2	29.9	32.3	36.7	36.4	38.7	40.4	41.7	40.0	42.6	42.6	40.9	41.0	39.5	38.8	38.9	36.9	33.6	34.4	33.9	33.3	34.7	37.0	37.1	38.1	39.4
DK <sup>(a)</sup>	19.2	20.5	18.0	19.9	23.3	24.0	23.7	25.5	27.7	29.7	33.3	28.8	22.5	25.7	31.6	33.9	43.2	49.5	49.7	42.9	32.5	30.0	29.8	35.1	28.4	28.9	33.2	36.4
D	36.0	37.6	39.7	44.5	48.3	48.9	50.2	52.9	50.6	50.3	53.2	53.4	53.3	47.3	45.9	46.1	43.5	42.8	41.8	42.5	38.3	41.0	42.1	43.7	39.9	38.1	37.9	34.7
EL <sup>(a)</sup>											6.7	7.3	8.1	10.7	12.4	15.4	16.0	11.8	9.6	10.0	10.0	9.1	9.2	9.9	11.2	11.5	12.0	13.3
E <sup>(a)</sup>											17.0	17.1	15.8	18.0	17.0	20.2	21.0	25.6	26.2	31.0	30.5	29.9	32.7	30.8	27.9	26.2	27.1	28.5
F	25.2	24.1	24.9	28.2	28.7	34.9	38.9	38.4	37.1	39.5	46.7	49.4	51.0	50.8	51.7	50.1	47.0	46.7	45.6	44.4	45.6	46.0	44.1	44.8	44.0	45.1	47.6	49.1
IRL	28.8	31.6	27.9	25.6	29.4	23.6	25.9	21.6	18.8	21.7	29.2	28.5	26.8	26.8	24.5	22.6	22.0	22.0	21.2	19.5	19.9	22.0	23.4	23.4	24.8	21.0	21.8	22.7
I <sup>(a)</sup>	17.9	19.8	22.9	20.6	15.9	13.4	16.8	17.7	17.9	17.2	18.9	21.5	25.2	27.3	25.4	23.8	23.2	24.3	23.8	26.0	27.4	29.4	36.0	38.8	32.8	32.1	33.2	35.6
L <sup>(a)(b)</sup>	37.9	48.3	47.7	45.8	49.9	112	84.7	130	123	106	43.6	39.5	31.4	33.6	31.3	33.6	31.2	34.6	33.4	32.3	30.6	27.1	27.8	33.9	36.4	37.6	35.7	39.6
NL	34.6	38.4	37.2	36.6	36.3	41.8	35.5	38.8	38.4	38.9	39.2	36.9	36.2	32.6	28.4	28.8	30.8	34.8	37.4	32.3	32.2	34.0	34.5	38.6	36.3	35.0	38.6	39.6
A											35.6	38.3	34.1	31.0	33.5	35.3	34.1	33.8	32.8	34.6	33.6	34.3	37.5	38.8	34.3	35.1	36.6	34.7
P <sup>(a)</sup>											17.5	20.0	21.9	24.3	23.3	22.9	18.1	16.8	18.0	18.8	19.8	22.1	24.7	22.3	21.0	20.3	21.0	20.5
FIN											11.0	14.6	13.9	14.2	14.3	15.7	17.3	15.5	16.4	16.9	22.8	31.2	31.0	20.6	19.8	22.8	24.7	25.4
S											32.8	33.4	30.2	33.2	31.1	33.8	38.2	45.6	45.0	51.9	53.9	43.9	39.5	37.9	32.8	30.8	43.9	44.0
UK	67.6	62.2	58.3	54.2	76.2	74.7	61.1	50.8	51.9	54.0	63.3	74.5	69.0	64.3	63.5	63.5	61.2	58.5	52.6	55.6	61.8	61.6	53.7	44.2	41.2	43.1	43.6	52.1
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
EU-6	27.5	28.7	30.4	32.6	32.6	34.5	36.9	38.4	37.3	37.2	39.0	40.1	41.4	39.8	38.4	37.7	36.3	36.6	36.0	36.2	35.8	37.4	39.6	41.7	38.5	37.9	38.8	38.8
EU-9	32.6	33.4	34.1	35.1	37.1	38.4	39.1	39.5	38.8	39.1	42.2	45.0	45.4	43.5	42.1	41.7	39.6	39.7	38.9	39.3	39.3	40.4	41.2	41.7	38.5	38.2	39.2	40.5
EU-12											38.0	40.3	40.5	39.9	38.5	38.7	37.1	37.5	36.7	37.4	37.4	38.2	39.2	39.5	36.5	36.1	37.0	38.3
EU-15											37.4	39.7	39.7	39.1	37.8	38.2	36.8	37.3	36.5	37.3	37.4	38.2	39.1	39.2	36.2	35.7	36.9	38.2
EUR-11											35.4	36.5	37.1	36.5	35.1	35.0	34.0	34.6	34.1	34.7	34.4	35.9	38.2	39.6	36.5	35.7	36.7	36.8
Europe	27.5	28.7	30.4	35.1	37.1	38.4	39.1	39.5	38.8	39.1	42.2	40.3	40.5	39.9	38.5	38.7	37.1	37.5	36.7	37.4	37.4	38.2	39.2	39.5	36.5	35.7	36.9	38.2

<sup>(a)</sup> Partly estimated.<sup>(b)</sup> Tax base: resident's income from capital and business (plus government interest payments).

Table/Figure D 7: Implicit Tax Rate Other Factors of Production, former Definition (Base: Net Operating Surplus of the Economy)

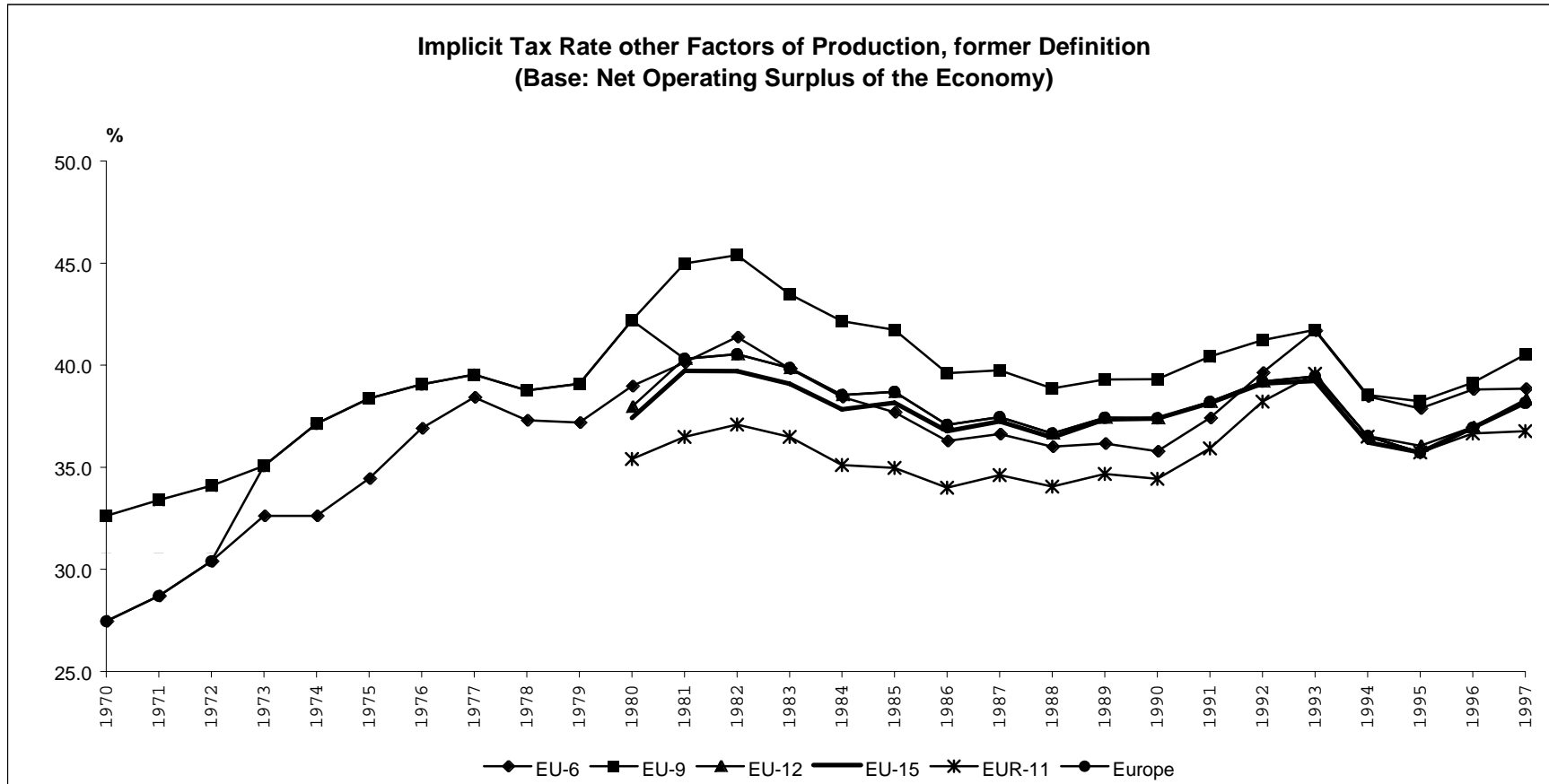


Table E 1: Exchange Rates (National Currency/ECU)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	51.11	50.87	49.36	47.80	46.40	45.57	43.17	40.88	40.06	40.17	40.60	41.29	44.71	45.44
DK	7.67	7.75	7.79	7.42	7.26	7.12	6.76	6.86	7.02	7.21	7.83	7.92	8.16	8.13
D	3.74	3.65	3.58	3.28	3.08	3.05	2.82	2.65	2.56	2.51	2.52	2.51	2.38	2.27
EL	30.67	31.43	33.65	36.95	35.78	39.99	40.88	42.03	46.78	50.76	59.42	61.62	65.34	78.09
E	71.36	72.57	72.20	71.81	68.82	71.16	74.74	86.85	97.43	91.97	99.70	102.68	107.56	127.50
F	5.68	5.77	5.66	5.47	5.73	5.32	5.34	5.61	5.74	5.83	5.87	6.04	6.43	6.77
IRL	0.43	0.43	0.45	0.50	0.51	0.56	0.62	0.65	0.66	0.67	0.68	0.69	0.69	0.71
I	638.89	647.41	654.26	716.46	775.74	809.54	930.15	1006.78	1080.22	1138.43	1189.21	1263.18	1323.78	1349.93
L		50.86	49.34	47.80	46.40	45.56	43.17	40.88	40.06	40.17	40.60	41.30	44.72	45.44
NL	3.70	3.66	3.60	3.43	3.20	3.13	2.96	2.80	2.75	2.75	2.76	2.78	2.61	2.54
A	26.58	26.15	25.93	24.12	22.29	21.61	20.06	18.86	18.50	18.31	17.97	17.72	16.70	15.97
P	29.38	29.64	30.48	30.27	30.25	31.50	33.62	43.59	55.86	67.02	69.55	68.50	78.01	98.69
FIN	4.29	4.38	4.70	4.71	4.50	4.56	4.32	4.60	5.25	5.32	5.17	4.79	4.71	4.95
S	5.29	5.36	5.34	5.38	5.29	5.15	4.87	5.11	5.76	5.87	5.88	5.63	6.14	6.82
UK	0.43	0.43	0.45	0.50	0.51	0.56	0.62	0.65	0.66	0.65	0.60	0.55	0.56	0.59

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	45.44	44.91	43.80	43.04	43.43	43.38	42.43	42.22	41.59	40.47	39.66	38.55	39.30	40.53
DK	8.15	8.02	7.94	7.88	7.95	8.05	7.86	7.91	7.81	7.59	7.54	7.33	7.36	7.48
D	2.24	2.23	2.13	2.07	2.07	2.07	2.05	2.05	2.02	1.94	1.92	1.87	1.91	1.96
EL	88.42	105.74	137.43	156.27	167.57	178.84	201.41	225.22	247.03	268.57	288.03	302.99	305.54	309.36
E	126.57	129.13	137.46	142.16	137.60	130.41	129.41	128.47	132.53	149.12	158.92	163.00	160.75	165.89
F	6.87	6.80	6.80	6.93	7.04	7.02	6.91	6.97	6.85	6.63	6.58	6.53	6.49	6.61
IRL	0.73	0.72	0.73	0.78	0.78	0.78	0.77	0.77	0.76	0.80	0.79	0.82	0.79	0.75
I	1381.38	1447.99	1461.88	1494.91	1537.33	1510.47	1521.98	1533.24	1595.52	1841.23	1915.06	2130.14	1958.96	1929.30
L	45.44	44.91	43.80	43.04	43.43	43.38	42.43	42.22	41.59	40.47	39.66	38.55	39.30	40.53
NL	2.52	2.51	2.40	2.33	2.33	2.34	2.31	2.31	2.27	2.18	2.16	2.10	2.14	2.21
A	15.73	15.64	14.96	14.57	14.59	14.57	14.44	14.43	14.22	13.62	13.54	13.18	13.43	13.82
P	115.68	130.25	147.09	162.62	170.06	173.41	181.11	178.61	174.72	188.37	196.90	196.10	195.76	198.59
FIN	4.72	4.69	4.98	5.07	4.94	4.72	4.85	5.00	5.81	6.70	6.19	5.71	5.83	5.88
S	6.51	6.52	7.00	7.31	7.24	7.10	7.52	7.48	7.53	9.12	9.16	9.33	8.51	8.65
UK	0.59	0.59	0.67	0.70	0.66	0.67	0.71	0.70	0.74	0.78	0.78	0.83	0.81	0.69



**Table E 2: Gross Domestic Product (Mio ECU)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	24 693	27 170	31 308	36 715	44 328	49 840	59 745	68 128	74 573	79 392	86 418	88 515	88 503	92 187
DK	15 473	16 913	19 351	23 309	26 673	30 362	37 152	40 741	44 359	48 126	47 754	51 472	56 942	63 029
D	180 495	205 655	230 127	279 953	318 931	336 667	397 983	452 473	502 158	552 950	583 153	610 593	668 391	734 868
EL	12 075	13 038	13 930	16 418	19 760	20 855	24 940	28 017	30 196	34 155	35 197	40 193	47 416	47 400
E	36 853	40 898	48 245	58 478	74 725	84 855	97 223	106 163	115 827	143 532	153 404	167 484	184 967	178 270
F	139 761	153 182	174 636	206 636	227 243	275 958	318 166	342 094	380 253	425 588	478 500	523 980	563 820	591 734
IRL	3 804	4 324	4 984	5 377	5 860	6 771	7 486	8 725	10 178	11 826	13 847	16 438	19 406	20 671
I	105 077	112 761	121 893	134 831	157 253	171 195	187 694	211 275	232 360	270 393	324 019	364 992	409 528	467 884
L	1 077	1 102	1 281	1 607	2 018	1 904	2 312	2 509	2 801	3 041	3 274	3 431	3 551	3 844
NL	33 637	38 254	43 883	52 840	64 082	71 576	87 200	99 593	109 139	116 394	123 785	129 076	142 721	152 668
A	14 142	16 045	18 494	22 533	27 745	30 361	36 998	43 530	46 849	51 661	56 551	61 063	69 535	77 487
P	7 012	7 738	8 780	10 773	12 898	13 644	15 841	16 437	16 253	17 133	20 790	25 185	27 172	26 688
FIN	10 654	11 464	12 485	15 163	20 007	22 602	27 000	27 959	27 126	31 107	37 001	45 204	51 747	54 890
S	32 569	34 733	38 143	42 154	48 377	58 386	69 852	72 346	71 651	78 735	90 300	103 234	103 529	104 427
UK	121 999	134 357	143 622	147 469	164 203	188 561	201 087	222 819	253 262	306 088	386 362	459 714	496 456	517 056
EU-6	484740	538124	603128	712582	813855	907140	1053100	1176072	1301284	1447758	1599149	1720587	1876514	2043185
EU-9	626016	693718	771085	888737	1010591	1132834	1298825	1448357	1609083	1813798	2047112	2248211	2449318	2643941
EU-12	681956	755392	842040	974406	1117974	1252188	1436829	1598974	1771359	2008618	2256503	2481073	2708873	2896299
EU-15	739321	817634	911162	1054256	1214103	1363537	1570679	1742809	1916985	2170121	2440355	2690574	2933684	3133103
EUR-11	557205	618593	696116	824906	955090	1065373	1237648	1378886	1517517	1703017	1880742	2035961	2229341	2401191
	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	99305	107637	116098	123572	131008	142169	154491	162681	173792	182975	195904	209280	211334	214034
DK	69390	76704	83988	88768	91055	94801	101576	104871	109933	114627	123046	133006	139414	144158
D	782307	818921	904661	960874	1010403	1074531	1182209	1391484	1523826	1633813	1729357	1837385	1845209	1844857
EL	51765	52250	48029	48124	54716	60921	65255	72066	75968	78698	83269	88728	97196	105872
E	203459	220272	242628	261743	300542	355631	398248	439706	458367	420073	419497	440266	471688	482301
F	634768	691703	745511	770180	813914	876040	939991	969849	1018837	1061766	1117265	1167604	1205071	1222250
IRL	22600	24875	26609	27178	29515	32907	35851	37380	40461	41675	45928	50191	56731	68087
I	523253	559452	614475	657406	709036	789133	861154	931081	941695	841989	855673	831989	955933	1011082
L	4262	5119	5697	6097	6711	7702	8462	9235	10045	11287	12573	13457	13901	14483
NL	160778	169470	182373	188863	195564	207219	222545	234411	247756	266144	281920	303215	310885	319218
A	82556	87522	96165	102541	107347	115081	125588	134837	144706	156002	165288	176655	179734	181884
P	27936	31105	34412	36456	41581	48198	54321	63302	72937	71378	74236	80580	85863	90013
FIN	64478	70646	71288	76375	87859	103112	106166	98132	82104	72040	82541	96323	98492	105789
S	122460	132887	135407	140027	153896	173621	180823	193512	191389	158550	167095	176804	198268	200997
UK	549996	604730	571269	598791	690418	747690	763100	816611	808705	804660	857138	845897	911375	1138906
EU-6	2204673	2352302	2568815	2706992	2866636	3096794	3368852	3698741	3915951	3997974	4192692	4362930	4542333	4625924
EU-9	2846659	3058611	3250681	3421729	3677624	3972192	4269379	4657603	4875050	4958936	5218804	5392024	5649853	5977075
EU-12	3129819	3362238	3575750	3768052	4074463	4436942	4787203	5232677	5482322	5529085	5795806	6001598	6304600	6655261
EU-15	3399313	3653293	3878610	4086995	4423565	4828756	5199780	5659158	5900521	5915677	6210730	6451380	6781094	7143931
EUR-11	2605702	2786722	3039917	3211285	3433480	3751723	4089026	4472098	4714526	4759142	4980182	5206945	5434841	5553998

Table E 3: Total Taxation (Mio ECU)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	8 906	10 047	11 664	14 062	17 407	21 032	25 376	30 058	33 672	36 427	38 185	39 423	40 986	42 676
DK <sup>(a)</sup>	6 143	7 383	8 332	9 856	11 952	12 417	15 551	17 217	19 265	21 459	21 771	23 402	25 394	29 333
D	64 403	75 373	85 417	110 022	126 944	133 977	163 599	189 966	208 164	227 888	242 418	252 893	277 538	301 609
EL <sup>(a)</sup>	0	0	0	0	0	0	0	0	0	0	3 944	5 104	6 511	8 146
E <sup>(a)</sup>	0	0	0	0	0	0	0	0	0	0	39 195	44 513	48 986	50 741
F	49 011	52 858	60 988	72 318	80 666	101 834	123 249	132 257	146 604	171 210	199 590	219 514	241 468	257 719
IRL	1 201	1 415	1 564	1 700	1 884	2 168	2 655	2 945	3 260	3 740	4 810	5 891	7 257	8 058
I <sup>(a)</sup>	27 156	29 868	32 308	34 617	40 176	44 567	51 571	60 328	68 642	78 120	99 299	115 537	139 792	168 008
L	333	370	438	558	723	815	995	1 196	1 364	1 386	1 518	1 642	1 746	1 993
NL	12 550	14 997	17 609	21 805	26 816	31 121	37 531	44 695	49 468	53 445	56 886	58 643	66 116	72 119
A	0	0	0	0	0	0	0	0	0	0	23 180	25 557	28 445	31 309
P <sup>(a)</sup>	0	0	0	0	0	0	0	4 085	3 850	4 039	5 311	6 826	7 766	8 086
FIN	0	0	0	0	0	0	0	0	0	0	13 654	17 585	19 584	20 660
S	0	0	0	0	0	0	0	0	0	0	44 312	51 656	50 904	52 659
UK <sup>(a)</sup>	45 444	47 764	48 559	48 803	59 884	70 115	73 130	79 042	86 492	106 793	141 493	178 302	194 553	201 261
EU-6	162360	183512	208424	253383	292730	333345	402321	458500	507913	568476	637896	687652	767646	844124
EU-9	215148	240075	266879	313743	366451	418045	493657	557705	616931	700469	805970	895247	994849	1082776
EU-12	215148	240075	266879	313743	366451	418045	493657	561790	620781	704508	854420	951690	1058112	1149749
EU-15	215148	240075	266879	313743	366451	418045	493657	561790	620781	704508	935566	1046487	1157045	1254377
EUR-11	163561	184927	209988	255083	294614	335513	404976	465531	515024	576255	724046	788024	879684	962978
	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	46815	50823	54098	57966	59569	62335	68460	72103	77308	82681	90656	96419	97590	99682
DK <sup>(a)</sup>	33072	37638	42705	45816	47466	48213	49550	51133	53926	57998	63754	68171	72104	74341
D	322995	340485	370205	395267	412319	443579	466957	573123	637844	691389	737509	787754	779863	771041
EL <sup>(a)</sup>	10162	12743	13494	14099	15247	17346	19210	22847	24262	25632	27635	29215	32093	37195
E <sup>(a)</sup>	58574	65912	73105	84490	97737	122336	137385	152824	167310	149933	148067	150637	164279	171327
F	282935	307509	327771	342428	357338	383011	411526	426706	446136	468746	494659	523134	553735	566823
IRL	9015	9684	10217	10399	11503	11804	12715	13411	14535	14923	16686	16958	19226	23140
I <sup>(a)</sup>	183306	194412	217144	237108	259629	302077	334508	371006	396359	366433	348553	340086	410159	446393
L	2136	2357	2522	2679	2858	3176	3535	3761	4080	4824	5449	5836	5980	6344
NL	73514	77112	83619	90983	94835	94285	100647	111534	117834	129270	131096	137042	139914	146042
A	34708	37611	41086	43511	45422	47443	51834	56339	62366	68572	70727	76153	79710	81455
P <sup>(a)</sup>	8372	9114	10643	10957	13038	15307	17593	21299	26234	24791	26076	28693	31480	33436
FIN	25260	28862	30115	30769	38000	44736	48191	45961	38458	32792	39306	44643	47424	49777
S	61419	66475	70136	76449	83963	97798	100981	102233	97968	79719	83355	88478	107442	109189
UK <sup>(a)</sup>	214337	234128	219357	224744	265619	285808	289721	307738	294925	284481	306922	311978	334534	423914
EU-6	911700	972698	1055359	1126431	1186548	1288464	1385633	1558232	1679561	1743343	1807922	1890271	1987241	2036325
EU-9	1168124	1254148	1327638	1407390	1511136	1634289	1737619	1930514	2042947	2100746	2195285	2287378	2413105	2557719
EU-12	1245233	1341916	1424881	1516935	1637156	1789277	1911808	2127485	2260754	2301102	2397063	2495923	2640958	2799677
EU-15	1366620	1474864	1566217	1667663	1804542	1979255	2112814	2332018	2459546	2482185	2590451	2705197	2875533	3040098
EUR-11	1047630	1123880	1220525	1306556	1392247	1530090	1653351	1848067	1988465	2034355	2108784	2207355	2329360	2395459

(a) Partly estimated.

**Table E 4: Private Consumption on the Economic Territory (Mio ECU)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	14 674	16 230	18 656	21 980	26 221	30 175	36 009	41 690	45 239	49 092	54 256	57 442	58 490	61 183
DK	8 984	9 572	10 498	12 859	14 722	17 057	21 231	23 347	25 075	27 197	26 673	29 074	31 569	34 802
D	103 268	116 770	129 890	159 552	191 882	202 235	241 975	270 827	297 788	335 088	362 861	387 427	421 651	458 255
EL	8 608	9 196	9 528	10 769	13 693	14 651	17 262	19 680	21 178	23 377	24 339	29 523	34 441	33 877
E	25 359	28 374	33 091	39 820	50 897	57 686	67 297	72 806	78 474	97 336	105 765	116 881	128 312	122 974
F	81 113	88 806	101 075	118 146	130 906	162 330	185 948	199 621	221 458	248 502	283 268	317 048	344 031	362 935
IRL	2 700	3 027	3 291	3 509	4 068	4 385	4 879	5 671	6 539	7 732	9 107	10 824	11 614	12 365
I	63 183	68 235	74 523	82 673	96 009	107 835	116 141	130 104	141 118	165 594	202 086	227 313	257 531	292 074
L <sup>(a)</sup>	723	796	884	1 004	1 150	1 362	1 609	1 915	2 186	2 374	2 573	2 813	3 056	3 133
NL	19 195	21 951	24 845	29 557	35 895	41 588	50 186	58 737	64 726	69 457	73 924	76 210	84 750	90 450
A	-	-	-	-	-	-	22 302	26 185	27 568	30 282	33 501	36 754	42 263	47 521
P	-	-	-	-	-	-	-	11 963	11 275	12 024	14 639	18 276	19 617	19 342
FIN	-	-	-	-	-	12 617	15 213	15 796	15 350	17 187	20 082	24 553	28 456	30 087
S	-	-	-	-	-	-	-	-	-	-	45 767	53 372	54 746	53 839
UK	74 575	83 123	89 711	91 649	104 495	117 184	123 378	134 796	152 158	185 243	231 595	278 054	300 889	315 505
EU-6	282156	312788	349873	412912	482063	545525	631868	702894	772515	870107	978968	1068253	1169509	1268030
EU-9	368415	408510	453373	520929	605348	684151	781356	866708	956287	1090279	1246343	1386205	1513581	1630702
EU-12	-	-	-	-	-	-	-	-	-	-	1391086	1550885	1695951	1806895
EU-15	-	-	-	-	-	-	-	-	-	-	1490436	1665564	1821416	1938342
EUR-11	-	-	-	-	-	-	-	-	-	-	1162062	1275541	1399771	1500319

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	65 344	71 228	75 205	79 981	82 701	89 281	97 008	103 423	109 676	114 822	122 329	129 305	132 033	133 079
DK	38 221	42 282	46 039	47 693	46 777	48 371	51 337	53 636	56 387	59 264	65 320	69 841	72 592	75 460
D	496 681	525 212	552 832	580 801	614 865	649 170	718 156	876 280	962 303	1 042 197	1 095 535	1 172 291	1 195 602	1 188 482
EL	36 142	37 190	35 219	36 405	40 426	45 092	49 272	54 246	58 846	61 480	65 266	68 979	75 618	81 137
E	139 568	151 315	163 843	176 410	200 105	235 366	259 152	285 650	301 717	278 187	278 484	289 630	310 105	319 069
F	389 988	426 955	453 603	471 804	492 838	528 271	567 198	588 751	623 004	658 552	686 735	714 385	745 028	747 679
IRL	13 383	14 981	16 373	16 703	18 133	20 127	21 223	22 383	24 098	24 028	26 315	27 205	30 189	34 367
I	326 978	351 216	382 685	410 238	439 988	493 447	532 986	580 881	595 470	528 965	539 530	522 245	598 000	636 698
L <sup>(a)</sup>	3 354	3 625	3 769	4 036	4 208	4 565	5 073	5 628	5 879	6 338	6 889	7 220	7 333	7 394
NL	94 014	99 279	106 768	112 781	112 554	118 102	127 087	136 081	145 568	156 932	164 664	176 372	180 154	183 937
A	50 403	53 193	57 263	60 697	63 942	68 778	74 621	79 517	85 748	92 461	96 204	102 084	104 448	104 014
P	20 816	22 463	23 521	24 905	28 268	32 296	36 707	43 269	50 214	49 577	51 277	54 208	57 433	59 914
FIN	34 703	38 156	38 479	41 155	46 313	52 957	54 303	53 710	46 020	40 783	45 720	51 727	53 445	55 701
S	61 599	67 555	68 893	72 599	76 900	84 782	87 357	97 570	97 315	83 133	86 621	88 162	98 698	105 176
UK	336 192	369 811	358 518	374 925	447 247	482 265	483 618	517 453	515 107	516 794	544 962	534 459	577 855	747 371
EU-6	1376359	1477515	1574862	1659641	1747154	1882836	2047508	2291044	2441900	2507806	2615682	2721818	2858150	2897269
EU-9	1764155	1904589	1995792	2098962	2259311	2433599	2603686	2884516	3037492	3107892	3252279	3353323	3538786	3754467
EU-12	1960681	2115557	2218375	2336682	2528110	2746353	2948817	3267681	3448269	3497136	3647306	3766140	3981942	4214587
EU-15	2107386	2274461	2383010	2511133	2715265	2952870	3165098	3498478	3677352	3713513	3875851	4008113	4238533	4479478
EUR-11	1635232	1757623	1874341	1979511	2103915	2292360	2493514	2775573	2949697	2992842	3113682	3246672	3413770	3470334

(a) Partly estimated.

**Table E 5: Government Consumption net of Government Salaries (Mio ECU)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	878	1 040	1 158	1 303	1 535	2 011	2 362	2 782	3 252	3 401	3 470	3 615	3 418	3 552
DK	1 045	1 169	1 311	1 514	1 912	2 227	2 587	2 700	3 099	3 478	3 844	4 183	4 547	4 819
D	12 414	11 391	11 095	11 764	11 760	8 082	11 739	12 600	12 872	17 854	19 297	19 189	20 925	23 038
EL	147	145	165	194	342	538	611	730	689	762	727	1 074	1 151	1 229
E	-	-	-	-	-	-	-	-	-	-	5 062	5 906	7 119	7 022
F	5 498	5 963	6 629	8 011	8 825	11 243	13 132	13 690	15 675	17 520	20 803	24 221	26 923	28 604
IRL	175	238	254	268	347	437	478	549	645	772	1 013	1 145	1 334	1 371
I	3 660	4 447	4 978	5 088	5 868	6 775	6 791	7 700	8 706	10 656	12 594	15 002	17 534	21 214
L	36	41	46	53	64	87	102	115	129	144	135	149	143	139
NL	1 187	1 652	1 536	1 706	2 205	2 843	3 419	3 846	4 426	5 112	5 438	5 913	6 656	7 382
A	639	733	849	1 065	1 449	1 735	2 443	2 826	3 067	3 429	3 793	4 158	4 901	5 465
P	-	-	-	-	-	-	-	416	399	442	553	728	800	815
FIN	-	-	-	-	-	-	-	-	-	-	2 941	3 669	4 222	4 588
S	-	-	-	-	-	-	-	-	-	-	13 068	15 281	15 424	15 337
UK <sup>(a)</sup>	7 795	8 467	8 919	9 142	11 383	14 022	15 552	16 401	18 831	22 960	40 364	53 576	55 258	52 851
EU-6	23673	24534	25442	27925	30257	31041	37545	40733	45060	54687	61737	68089	75599	83929
EU-9	32688	34408	35926	38849	43899	47727	56162	60383	67635	81897	106958	126993	136738	142970
EU-12	-	-	-	-	-	-	-	-	-	-	113300	134701	145808	152036
EU-15	-	-	-	-	-	-	-	-	-	-	133102	157809	170355	177426
EUR-11	-	-	-	-	-	-	-	-	-	-	75099	83695	93975	103190

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	3 659	75291	79540	84552	87148	93489	101204	107952	114192	119610	127310	134439	137169	138409
DK	5 049	47893	51676	54065	54394	56183	59565	62298	65538	69534	76136	81432	84647	87695
D	28 486	556017	578076	603891	641181	677415	746581	910131	996769	1077061	1129097	1206489	1228819	1218253
EL	1 452	38658	36528	37711	42080	46857	50980	56254	61005	64171	67917	72622	79342	85095
E	7 829	160234	173778	188139	212353	250537	276149	305151	322803	299294	298911	310517	332073	341095
F	30 749	459710	487217	508270	532213	569130	611939	636302	675059	716585	744930	771906	805723	808264
IRL	1 404	16554	18019	18194	19455	21493	22851	24178	26052	25948	28514	29516	32634	37142
I	23 928	378343	411731	442546	475047	531827	574448	626213	642583	572554	582885	561419	642900	682786
L	151	3746	3894	4195	4382	4756	5262	5829	6085	6565	7125	7572	7704	7759
NL	7 522	107128	115123	121837	123189	129304	138955	148539	158690	171114	179283	191932	196109	199764
A	5 814	59401	64189	67971	71585	76926	83177	88843	96079	104234	108917	115447	117999	116827
P	834	23528	24764	26109	29692	33878	38515	45778	52431	51937	53923	57114	60875	63507
FIN	5 382	44498	44946	48147	53899	61739	64240	64485	55324	48466	54355	61612	63621	66003
S	17 525	86762	87714	91164	96903	107577	111987	123708	123481	105166	109416	111187	124719	130826
UK <sup>(a)</sup>	51 138	419429	405266	422025	493755	531685	536236	579205	578384	583967	629793	620655	670518	855818
EU-6	94495	1580235	1675581	1765291	1863160	2005921	2178389	2434966	2593378	2663489	2770630	2873757	3018424	3055235
EU-9	152086	2064111	2150542	2259575	2430764	2615282	2797041	3100647	3263352	3342938	3505073	3605360	3806223	4035890
EU-12	162201	2286531	2385612	2511534	2714889	2946554	3162685	3507830	3699591	3758340	3925824	4045613	4278513	4525587
EU-15	190922	2477192	2582461	2718816	2937276	3192796	3422089	3784866	3974475	4016206	4198512	4333859	4584852	4839243
EUR-11	115758	1884450	2001277	2113851	2250144	2450494	2663321	2963401	3146067	3193368	3315250	3447963	3625626	3679809

<sup>(a)</sup> Partly estimated.

**Table E 6: Gross Compensation of Employees (Mio ECU)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	12 339	14 133	16 683	19 848	24 663	28 830	35 119	40 284	44 111	47 028	51 322	52 474	50 920	52 174
DK	8 329	9 303	10 299	12 449	15 028	17 233	20 773	22 728	24 617	26 794	27 177	29 038	31 868	34 845
D	96 031	111 590	125 967	156 459	183 751	193 888	226 585	258 810	286 275	315 281	341 049	359 024	391 311	417 977
EL	3 129	3 393	3 660	4 024	5 065	5 564	6 912	8 422	9 442	10 857	11 131	13 257	16 148	16 347
E	16 620	18 933	23 115	28 338	36 688	43 241	50 643	55 327	60 475	74 696	78 072	84 878	91 608	87 311
F	68 944	76 486	87 238	103 772	118 410	150 729	174 549	189 291	209 608	233 840	268 495	296 792	319 469	333 681
IRL	1 983	2 284	2 549	2 773	3 309	3 853	4 129	4 639	5 454	6 715	8 262	9 578	10 951	11 544
I	47 803	54 080	59 695	65 671	75 659	87 523	93 442	105 599	114 018	131 415	154 778	177 356	197 056	222 349
L	501	564	662	784	1 031	1 205	1 418	1 651	1 779	1 918	2 098	2 265	2 238	2 350
NL	18 592	21 537	24 375	29 665	37 054	42 621	50 275	58 044	63 872	68 813	72 844	73 900	80 795	84 101
A	6 615	7 770	8 904	11 211	14 131	16 362	19 485	22 953	25 709	27 736	30 553	33 467	37 181	40 371
P	2 991	3 427	3 862	4 584	6 183	7 793	9 048	8 786	8 155	8 326	10 241	12 755	13 685	13 181
FIN	5 307	5 992	6 545	7 976	10 535	12 921	15 793	16 026	14 816	16 708	20 120	25 134	28 351	29 892
S	19 481	21 015	23 084	24 663	28 979	35 667	44 755	47 923	47 410	51 083	58 888	67 227	65 205	63 646
UK	71 906	78 328	84 521	87 538	102 987	122 548	125 802	132 746	149 192	179 594	230 531	271 054	283 805	289 761
EU-6	244210	278390	314620	376199	440568	504796	581388	653679	719663	798295	890586	961811	1041789	1112632
EU-9	326428	368305	411989	478959	561892	648430	732092	813792	898926	1011398	1156556	1271481	1368413	1448782
EU-12	349168	394058	442626	515905	609828	705028	798695	886327	976998	1105277	1256000	1382371	1489854	1565621
EU-15	380571	428835	481159	559755	663473	769978	878728	973229	1064933	1200804	1365561	1508199	1620591	1699530
EUR-11	277726	316796	359595	431081	511414	588966	680486	761410	834272	932476	1037834	1127623	1223565	1294931
	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	55636	59414	63630	66390	68486	72035	79887	86203	92024	96851	102330	108417	108304	108345
DK	37574	41258	44890	49322	53449	54835	58345	59879	62441	64815	67599	73209	76160	79736
D	439518	458793	504861	540349	561020	587518	641064	784026	860898	917625	947707	1005993	997371	971940
EL	17708	18512	16096	15968	18017	21341	23071	23604	24089	24870	26200	28746	32667	36019
E	93832	101656	114236	123927	143224	170949	198279	223869	235488	217885	210371	216703	231722	238863
F	353011	380049	398266	407152	423002	450124	487668	506472	535683	563630	581739	610029	633870	638441
IRL	12339	13425	13993	13923	14516	15472	16926	18034	19542	20093	21535	22588	25208	29485
I	242507	258324	276401	293554	313890	349785	389224	422499	427179	373784	364570	340844	392953	417825
L	2537	2836	3143	3437	3649	4100	4661	5141	5711	6294	6904	7418	7657	7915
NL	84927	88295	96451	102546	106798	109816	117490	124562	133901	144073	148114	157353	160034	162597
A	43227	46106	51171	54727	56690	60373	65730	71385	77276	84087	87818	93359	92764	91179
P	13272	14202	15133	15919	17688	20489	23780	29205	34308	33370	33041	35183	36669	37977
FIN	34851	39054	39470	42224	47830	56020	59479	57931	47118	38540	42608	49301	50373	52332
S	72954	79401	81123	84026	92615	106575	113182	119681	117298	95107	97931	100239	116400	117667
UK	307614	334763	316785	327298	386479	424456	441560	476240	470462	456831	476812	465012	497078	624408
EU-6	1178136	1247711	1342752	1413428	1476845	1573378	1719994	1928903	2055396	2102257	2151364	2230054	2300189	2307063
EU-9	1535663	1637157	1718420	1803971	1931289	2068141	2236825	2483056	2607841	2643996	2717310	2790863	2898635	3040692
EU-12	1660475	1771527	1863885	1959785	2110218	2280920	2481955	2759734	2901726	2920121	2986922	3071495	3199693	3353551
EU-15	1811507	1936088	2035649	2140762	2307353	2503888	2720346	3008731	3143418	3137855	3215279	3314394	3459230	3614729
EUR-11	1375657	1462154	1576755	1664148	1756793	1896681	2084188	2329327	2469128	2496232	2546737	2647188	2736925	2756899

Table E 7: Net Operating Surplus of the Economy (Mio ECU)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	7 362	7 635	8 734	10 311	11 590	12 223	14 224	15 716	17 142	18 293	19 907	20 278	21 534	23 145
DK	3 054	3 091	3 934	4 939	4 895	5 081	6 539	6 691	6 984	7 061	6 222	6 747	8 441	9 710
D	45 577	48 980	53 456	62 867	65 718	68 209	84 072	94 649	105 328	114 161	108 134	108 305	118 620	141 594
EL	7 036	7 624	8 102	10 008	11 941	12 069	14 159	14 961	15 652	17 322	18 319	21 301	24 137	23 098
E	13 718	14 962	17 080	20 321	25 999	27 926	31 153	34 099	38 331	46 637	50 525	52 992	60 602	57 597
F	39 926	42 644	47 886	56 457	56 843	61 079	67 766	73 162	80 631	88 123	90 199	96 826	101 690	108 210
IRL	951	1 043	1 312	1 428	1 306	1 683	1 770	2 506	3 008	3 134	2 827	3 404	4 201	4 509
I	36 067	36 341	38 843	43 622	51 879	55 479	61 641	67 754	77 158	93 107	112 872	122 670	138 557	158 390
L	330	263	308	428	547	232	393	328	421	459	426	404	521	568
NL	8 421	8 761	10 541	12 483	14 553	14 812	20 044	22 178	24 084	24 735	26 617	29 383	33 111	37 943
A	3 802	3 995	4 546	5 086	6 192	6 133	8 464	9 789	9 754	11 427	12 130	12 289	14 900	17 662
P <sup>(a)</sup>	3 110	3 328	3 809	4 888	5 279	4 254	4 927	5 781	6 425	7 098	8 243	9 665	10 059	9 912
FIN	2 960	2 765	2 976	3 567	4 886	4 574	5 002	4 981	5 329	6 694	7 656	8 691	10 413	11 161
S	6 420	5 851	6 665	8 064	9 105	10 500	10 502	8 450	9 254	11 642	12 197	13 320	15 770	16 824
UK <sup>(a)</sup>	21 654	25 045	27 360	28 536	25 172	25 610	29 979	39 269	44 489	51 010	58 952	67 713	81 887	94 083
EU-6	137683	144624	159768	186168	201130	212034	248140	273787	304764	338878	358155	377866	414033	469850
EU-9	163342	173803	192374	221071	232503	244408	286428	322253	359245	400083	426156	455730	508562	578152
EU-12	187206	199717	221365	256288	275722	288657	336667	377094	419653	471140	503243	539688	603360	668759
EU-15	200388	212328	235552	273005	295905	309864	360635	400314	443990	500903	535226	573988	644443	714406
EUR-11	162224	170717	189491	221458	244792	256604	299456	330943	367611	413868	439536	464907	514208	570691
	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	25863	28976	31924	34177	37667	42618	44615	45422	47719	50009	53984	59255	60438	61310
DK	11454	12597	13216	11909	11709	13719	15905	16804	18575	19459	23713	25117	25664	24637
D	156653	167814	193527	201609	221384	240171	270008	288230	304646	319435	360675	389700	407679	432874
EL	25256	25590	23881	23454	26778	29202	30062	34192	36213	38346	40705	42230	44536	47378
E	70567	74352	76809	83195	96235	112689	120666	128926	129766	119879	125366	136695	145557	144888
F	120726	136632	162012	169508	182775	202908	211421	217001	228312	233206	254498	263803	269010	276803
IRL	5481	6499	7336	7632	9206	10250	11824	11901	12637	13511	14852	17281	20177	24473
I	183676	196591	224295	238452	255627	281454	293957	311679	311388	279180	298859	300394	344316	359650
L	665	942	1133	1147	1435	1762	1778	1886	1834	2198	2613	2694	2776	2978
NL	43498	47363	48786	47541	48021	54418	58539	61251	61231	64159	71928	77621	79580	84150
A	17856	18841	20745	21725	23183	25292	28359	30157	31170	32099	34036	37418	39066	41340
P <sup>(a)</sup>	10989	12733	13863	14775	17024	19907	21801	23916	26165	26428	28618	31637	34312	37631
FIN	13099	13313	13100	13855	16005	18786	17277	12268	11478	12742	16701	21528	21661	25001
S	20847	21443	21245	20904	23172	24193	21231	23604	27665	25669	30582	37926	34201	34853
UK <sup>(a)</sup>	102415	117426	105439	116423	157900	167166	153155	150404	155539	168571	190432	188032	203527	221844
EU-6	531081	578318	661677	692434	746909	823331	880318	925469	955130	948187	1042557	1093467	1163799	1217765
EU-9	650431	714840	787668	828398	925724	1014466	1061202	1104578	1141881	1149728	1271554	1323897	1413167	1488719
EU-12	757243	827515	902221	949822	1065761	1176264	1233731	1291612	1334025	1334381	1466243	1534459	1637572	1718617
EU-15	809045	881112	957311	1006306	1128121	1244535	1300598	1357641	1404338	1404891	1547562	1631331	1732500	1819811
EUR-11	649073	704056	793530	833616	908562	1010255	1080245	1132637	1166346	1152846	1262130	1338026	1424572	1491098

<sup>(a)</sup> Partly estimated.

**Table E 8: Government Interest Payments (Mio ECU)**

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
B	795	852	979	1 152	1 484	1 715	2 180	2 763	3 330	4 061	5 174	6 877	8 066	8 570
DK <sup>(a)</sup>	208	242	265	302	336	378	504	760	977	1 681	1 885	2 719	3 420	5 080
D	1 526	1 797	2 119	2 790	3 571	4 257	5 747	7 242	8 008	9 168	10 887	13 724	18 072	21 612
EL <sup>(a)</sup>	-	-	-	-	-	-	-	-	-	-	2 362	2 539	2 730	2 936
E	-	-	-	-	-	-	-	-	-	-	1 112	1 320	1 771	2 278
F	1 513	1 501	1 433	1 552	1 830	3 269	3 464	4 075	4 931	5 910	7 010	10 338	11 435	15 062
IRL <sup>(a)</sup>	142	155	167	186	214	282	366	437	535	683	874	1 189	1 707	1 889
I <sup>(a)</sup>	1 741	2 147	2 618	3 167	4 385	6 157	7 614	9 294	12 070	13 827	16 401	22 101	28 518	34 401
L <sup>(a)</sup>	12	13	14	15	16	16	18	22	27	25	28	31	37	41
NL	949	1 077	1 169	1 418	1 864	2 137	2 585	2 968	3 351	3 715	4 507	5 643	7 284	8 537
A	-	-	-	-	-	-	-	-	-	-	1 377	1 653	2 108	2 293
P	-	-	-	-	-	-	-	247	378	426	557	1 170	1 246	1 426
FIN	-	-	-	-	-	-	-	-	-	-	374	493	640	822
S <sup>(a)</sup>	-	-	-	-	-	-	-	-	-	-	6 318	6 597	6 889	7 193
UK <sup>(a)</sup>	4 754	4 884	5 072	5 321	6 846	7 369	8 515	9 619	10 690	13 427	18 192	22 994	24 846	24 156
EU-6	6536	7387	8332	10094	13150	17551	21608	26364	31717	36706	44007	58714	73412	88223
EU-9	11640	12668	13836	15903	20546	25580	30993	37180	43919	52497	64958	85616	103385	119348
EU-12	-	-	-	-	-	-	-	-	-	-	68989	90645	109132	125988
EU-15	-	-	-	-	-	-	-	-	-	-	77058	99389	118769	136295
EUR-11	-	-	-	-	-	-	-	-	-	-	48301	64539	80884	96931
	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
B	9 676	11 299	12 799	12 953	13 083	14 502	16 158	16 379	18 540	19 614	19 632	18 653	17 926	16 762
DK <sup>(a)</sup>	6 647	7 562	7 396	7 324	7 333	7 139	7 447	7 723	7 490	8 930	8 790	8 839	8 465	8 291
D	23 042	24 336	26 375	27 409	28 413	28 785	30 403	36 908	49 181	53 347	57 858	69 550	68 598	68 795
EL <sup>(a)</sup>	3 156	3 394	3 649	3 923	4 218	4 535	4 876	5 215	5 629	7 042	7 008	7 593	8 124	8 100
E	4 024	7 513	9 301	8 832	9 781	11 966	14 437	16 807	18 638	21 265	19 905	23 789	23 298	21 048
F	16 915	19 694	21 272	21 111	21 488	23 820	27 614	29 382	34 130	38 821	41 762	46 542	47 780	46 388
IRL <sup>(a)</sup>	2 071	2 551	2 485	2 507	2 523	2 533	2 768	2 794	2 786	2 648	2 585	2 548	2 481	2 610
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