



Taxation Trends in the European Union

Data for the EU Member States,
Iceland and Norway

2017 Edition

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DATA FOR THE EU MEMBER STATES,
ICELAND AND NORWAY

2017 edition

Preface

Taxation is an important part of our lives. Tax policies have a major impact on businesses, the economy and ordinary citizens, and shape our public finances and public services. It is essential to have high quality data and comparable information about tax systems if we are to develop robust and effective tax policies for the future. The aim of 'Taxation Trends in the European Union' is to respond to this need by providing an overview of trends in taxation revenues, tax structures and reforms over recent years.

The 2017 edition of 'Taxation Trends' is based upon harmonized and comparable taxation data from the National Statistical Institutes, transmitted to Eurostat and validated by Eurostat, and uses the government finance statistics as well as the more detailed 'National Tax Lists' for each country. The statistics are based on the European System of National and Regional Accounts (ESA 2010), which is a major development of the previous system (ESA95). Progress has been achieved in the harmonisation of methodology and in the precision and accuracy of the concepts, definitions, classifications and accounting rules.

The report also draws upon valuable contributions from experts of the Ministries of Finance in all the countries covered by the report, including some additional data. We would like to express our special thanks for their many inputs and help without which the report would not have been possible.

In addition to the analysis of Europe-wide trends in Part 1, the report also includes a Part 2 with country chapters covering the 28 EU Member States, Iceland and Norway. For each country, key taxation indicators are provided on tax revenues as a percentage of GDP for the years 2003 to 2015. These are supplemented by factual tables presenting the latest tax reforms in each country. In Annex A, the reader can find more than 80 tables of the various taxation indicators, while Annex B contains a detailed description of the methodology used to calculate the indicators.

The data and information from this report, as well as other materials, can be found on the '[Economic Analysis](#)' web pages of DG Taxation and Customs Union. Finally, the '[Taxes in Europe](#)' database contains detailed and updated information on the most important taxes in force in the EU Member States.

Stephen Quest

Director-General

Directorate-General for Taxation and Customs Union

Background information

'Taxation trends in the European Union' is produced by the Directorate-General for Taxation and Customs Union (DG TAXUD).

The Commission staff wishes to thank the Working Group on the Structures of the Taxation Systems, composed of experts from the national Finance Ministries and run by DG TAXUD, for their very helpful oral and written contributions to the report. Nevertheless, the Commission Services bear sole responsibility for this publication and its content. This report does not necessarily reflect the views of the tax departments in the Member States.

Any questions or suggestions relating to the analysis should be addressed to:

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Language and dissemination

'Taxation trends in the European Union' is available in English only. The publication can be downloaded free of charge from the website of the Directorate-General for Taxation and Customs Union (<http://ec.europa.eu/taxtrends>). The paper version can be purchased from any of the sales outlets listed on the website of the Publications Office of the European Union (<http://publications.europa.eu>).

Additional information

The National Tax Lists for all EU countries, showing tax revenues for all major taxes, will be published online (see the sites '[Economic analysis of taxation](#)' and '[Statistics Explained](#)'). Continuously updated tax data are also available on the [Eurostat website](#) (online data code: gov_10a_taxag). Readers interested in taxation can find detailed information on the legal form and revenue of the taxes currently in force in the EU Member States in the 'Taxes in Europe' database (TEDB).

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Abbreviations

Country abbreviations		Commonly used acronyms	
BE	Belgium	EU	European Union
BG	Bulgaria	EMU	Economic and Monetary Union
CZ	Czech Republic		
DK	Denmark	MS	Member State
DE	Germany	EU-28	European Union (BE, BG, CZ, DK, DE, EE, IE, EL, ES, FR, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, UK)
EE	Estonia	EU-27	European Union (BE, BG, CZ, DK, DE, EE, IE, EL, ES, FR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, UK)
IE	Ireland	EA-19	Euro area (BE, DE, IE, EE, EL, ES, FR, IT, CY, LV, LT, LU, MT, NL, AT, PT, SI, SK, FI)
EL	Greece	EA-18	Euro area (BE, DE, IE, EE, EL, ES, FR, IT, CY, LV, LU, MT, NL, AT, PT, SI, SK, FI)
ES	Spain		
FR	France		
HR	Croatia		
IT	Italy	ECSC	European Coal and Steel Community
CY	Cyprus	EEA	European Economic Area
LV	Latvia		
LT	Lithuania	PIT	Personal Income Tax
LU	Luxembourg	CIT	Corporate Income Tax
HU	Hungary	EATR	Effective Average Tax Rate
MT	Malta	ESA79	European System of Accounts 1979
NL	Netherlands	ESA95	European System of Accounts 1995
AT	Austria	ESA2010	European System of Accounts 2010
PL	Poland	GDP	Gross Domestic Product
PT	Portugal	ITR	Implicit Tax Rate
RO	Romania	VAT	Value Added Tax
SI	Slovenia	NLT	National Tax List
SK	Slovakia		
FI	Finland	:	Not available
SE	Sweden	n.a.	Not applicable
UK	United Kingdom	p.p.	Percentage points
IS	Iceland (EEA member)		
NO	Norway (EEA member)		

Introduction

The Part 1 analysis of developments in the EU outlines with graphs and tables the main trends in taxation indicators at the EU level. It summarizes the main figures presented in the report, and also provides data on top personal and corporate statutory tax rate developments, on effective average tax rates and on the so-called 'tax wedge'.

This is followed by the 'country chapters' in Part 2 which, for each of the 30 countries covered in the report, present:

- A summary table of the country's tax revenues covering revenues from direct and indirect taxes, social contributions etc., as well as revenues by economic function (consumption, capital, labour taxes). Indicators of revenues from energy, environmental and property taxes, implicit tax rates and payable tax credits are also included.
- The latest tax reforms announced or introduced in the period since the last report (for the calendar year 2016). The reforms are categorized by type of measure (VAT, CIT, PIT, etc.) and a brief description is provided along with the direction of change of the reform (base increase/decrease, rate increase/decrease).

The tables showing the 'Main features of the tax system' for each country, which appeared in previous editions, have been discontinued in this edition owing to the development of an advanced interface for the 'Taxes in Europe' database (TEDB) which now allows an easy download of the main tax system information. The detailed statistical annex (Annex A) includes datasets for the main national accounts headings (direct, indirect taxes, social contributions etc.) and by economic function (consumption, capital, labour taxes), as well as energy, environmental and property taxes and implicit tax rates. The cut-off date for most of the data in this report was 24 November 2016. This concerns the national accounts data and the more disaggregated tax data submitted to Eurostat (the National Tax Lists) which were used for calculating revenues by economic functions as well as levels of environmental and property taxes.

The methodological annex in Annex B provides detailed guidance on the methodology used for all the calculations carried out for the 'Taxation Trends' publication.

As a complement to this report, the [DG TAXUD website](#), dedicated to the economic analysis of taxation, enables users to download the information contained in 'Taxation Trends', as well as a pdf version of the report itself. The site also provides links to numerous other sources of data, information and analytical reports in the field of taxation. More extensive information provided by national Finance Ministries on their tax systems is available on-line in the "Taxes in Europe Database" (TEDB).

As always, this report has benefited from the numerous and extremely valuable contributions received from experts of the national Finance Ministries.

1

Development of the overall tax revenue in the European Union

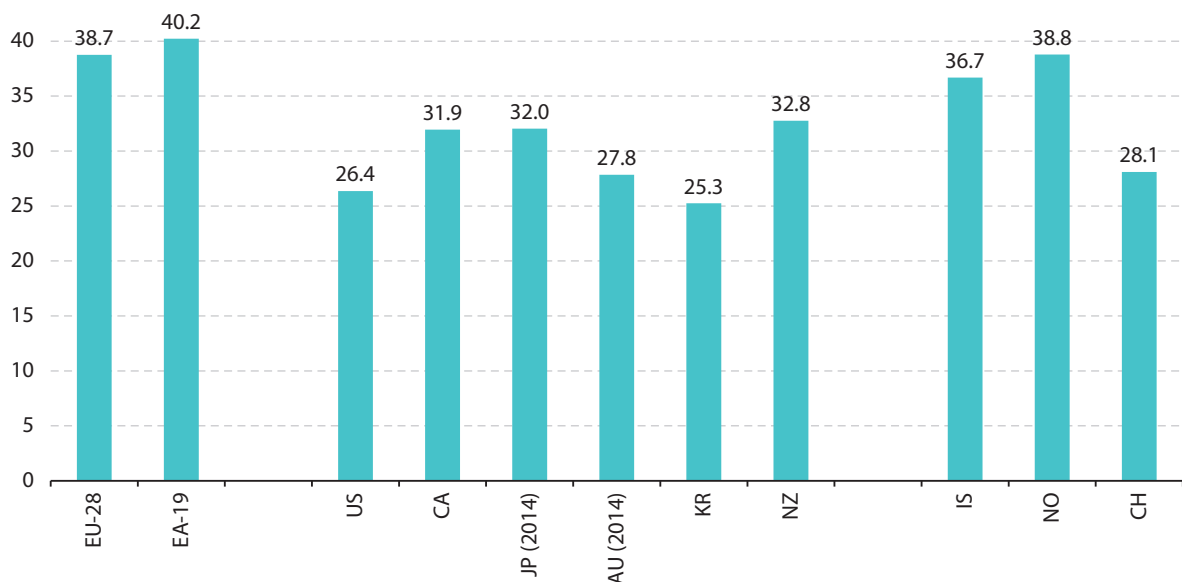
Level and long-term trends

EU TAX REVENUES ARE RELATIVELY HIGH COMPARED WITH OTHER ADVANCED ECONOMIES

EU-28 taxes and compulsory actual social contributions accounted for 38.7 % ⁽¹⁾ of GDP in 2015. In general, the EU tax level is high compared to other advanced economies: around 12 percentage points of GDP above

the level for the USA and 7 percentage points above that recorded by Japan (in 2014). It is also significantly higher than the level for New Zealand (32.8 %), Canada (31.9 %), Australia (27.8 % in 2014) and South Korea (25.3 %). Compared to its EFTA neighbours, the EU records an average tax-to-GDP ratio almost identical to that of Iceland and Norway. However, Switzerland has a lower ratio of 28.1 %.

Graph 1: Tax revenue (including social contributions), EU and selected countries, 2015
(% of GDP)



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

THE TAX-TO-GDP RATIO LEVELLED OFF IN 2015

Despite significant rises since 2010, EU-28 tax revenues as a percentage of GDP reach a plateau in 2015 (Graph 2), with the euro area following a broadly similar trend.

Nevertheless, 22 Member States recorded an increase in tax revenue relative to GDP in 2015 compared with 2014, most notably, Lithuania (1.5 percentage points of GDP), Estonia (1.3 p.p) and Slovakia (1.1 p.p.). In six Member States tax-to-GDP fell, with the largest decreases in Ireland (- 5.3 p.p.) and Denmark (- 2.7 p.p.). The fall in Ireland coincided with a very large jump in Irish GDP (see Annex A for more details).

The level of taxation in the EU differs greatly according to the Member State (Graph 3), with Denmark, France

and Belgium having the highest ratio of tax revenue to GDP (46.6 %, 45.9 % and 45.1 % respectively), and Ireland (23.9 %), Romania (28.0 %) and Bulgaria (29.0 % of GDP) the lowest.

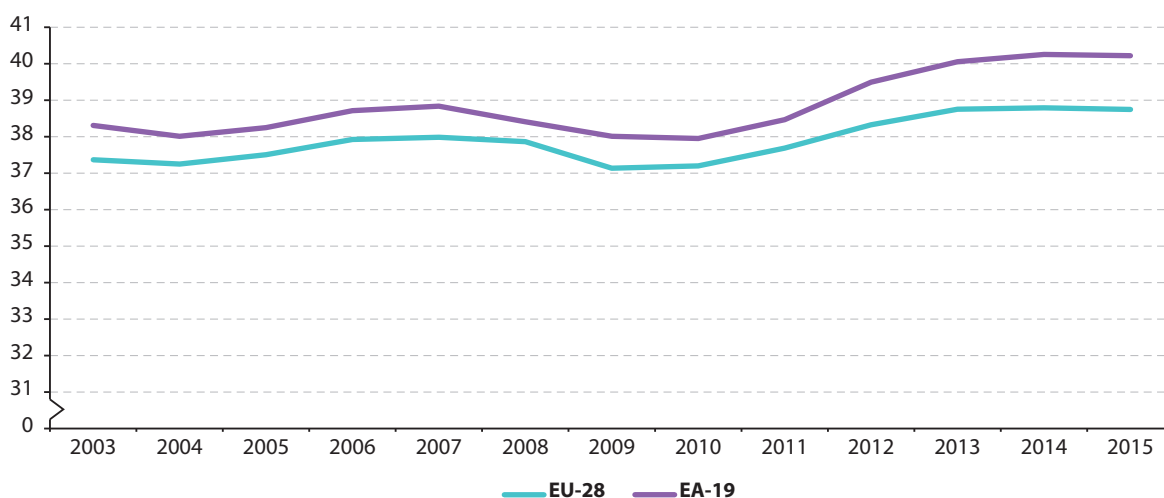
REVENUE STRUCTURE BY LEVEL OF GOVERNMENT

In 2015, 53.3 % of the aggregate tax revenue in the EU-28 (including social contributions) was claimed by the central or federal government, 30.2 % accrued to the social security funds and 10.2 % to local government (Graph 4) ⁽²⁾. Less than 1 % of the revenue accrued to institutions of the European Union (mainly VAT own resource receipts as well as custom duties and agricultural levies). There are considerable differences in structure from one Member State to another; for instance

⁽¹⁾ The figures used in this report for tax to GDP and for total taxation correspond to the "Indicator 2" definition (see Part 3 - Annex B, Box A.1).

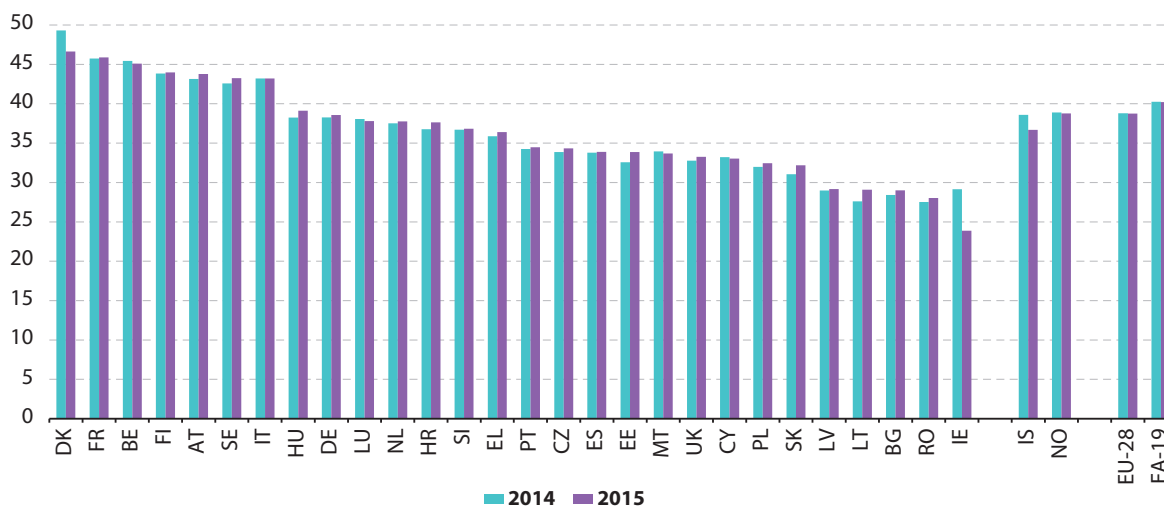
⁽²⁾ Data on tax revenues collected should be used with some caution in the context of analysing the issue of government centralisation or decentralisation. In particular, the breakdown by level of government is in general different depending on whether one looks at tax revenue data, total revenue data, or government total expenditure.

Graph 2: Tax revenue (including compulsory actual social contributions), EU-28 and EA-19, 2003-2015
(% of GDP)



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

Graph 3: Tax revenue (including compulsory actual social contributions), 2014-2015
(% of GDP)



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

some Member states are federal or grant regions a very high degree of fiscal autonomy (Belgium^(?), Germany, Austria, Spain). In the United Kingdom and Malta, the social security system is not separate from the central government level from an accounting point of view, whereas in Denmark most social security is financed through general taxation, implying large intra-governmental transfers to the social security funds.

The share of sub-central revenue (defined as municipalities plus the state level where it exists) varies from around 1 %

to just under one third of the total. Sweden, Germany, Belgium, Denmark and Spain in particular show high shares of total taxes received by the non-central authorities. At the other extreme, Estonia's share is 1 %, while in Malta local government does not levy taxes and is financed by transfers from central government. As for the share of revenue accruing to social security funds, the highest values in the EU are reported by France (52.8 %) and Slovakia (41.9 %). In several countries (Ireland, Malta, UK and Norway) there is no social security funds sub-sector in the sense of the ESA 2010 national accounts

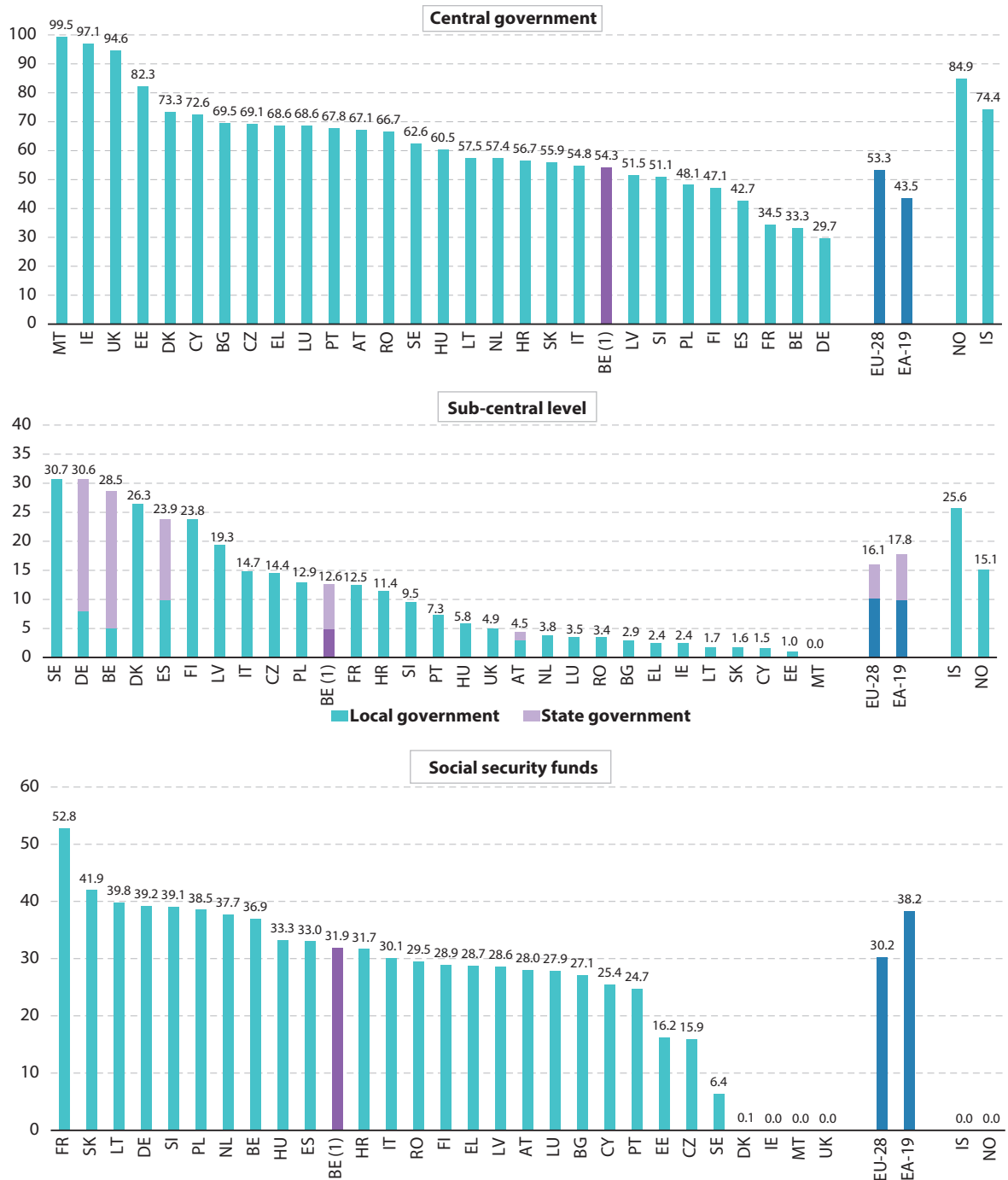
^(?) For Belgium, two alternative allocations of tax revenue by sub-sector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA2010 rules to Eurostat. For the purpose of compiling the EU and euro area aggregates, the National Accounts definition is used. Use is made of additional data in order to provide "ultimately received taxes" by sub-sectors of general government.

definitions, which has an impact on the tax revenue of the other sub-sectors in these countries.

The amount of the tax revenue recorded in each of the sub-sectors of general government, however, is a very

imperfect indicator of fiscal autonomy, as the sub-sectors of general government may have (legal) rights to receive 'other current transfers' or other revenues from other sub-sectors. In several EU Member States decentralisation has been an important feature for several years already.

Graph 4: Revenue structure by level of government, 2015
(% of total taxes)

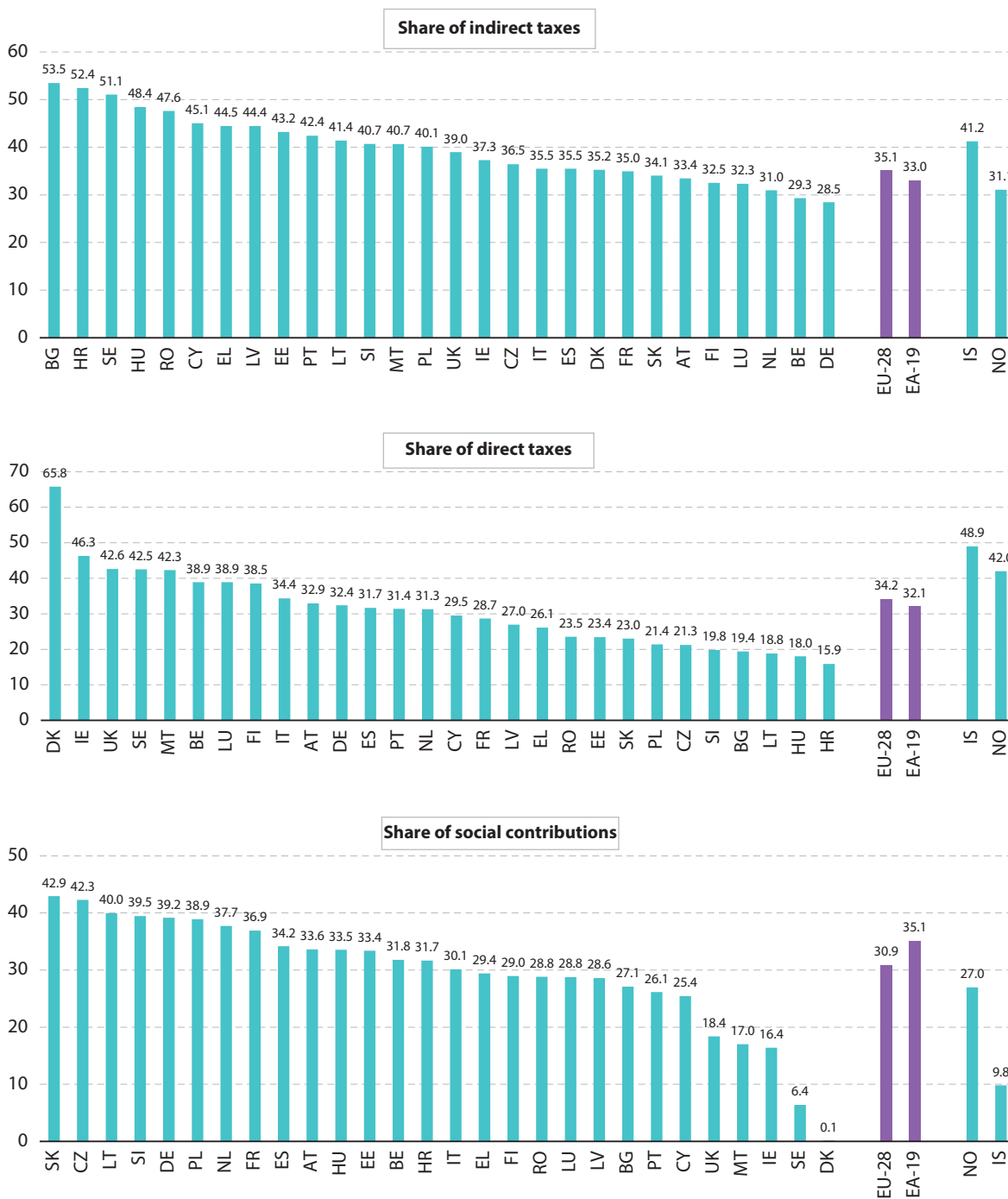


(1) As supplied in ESA2010 National Accounts, as opposed to 'ultimately received revenue'.

(2) In the ESA2010 national accounts, the social security funds sub-sector is not distinguished for IE, MT, UK and NO.

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

Graph 5: Structure of tax revenues by major type of taxes, 2015 (1)
(% of total taxes)



(1) The shares can exceed 100% due to D.995 capital transfers to the relevant sectors representing amounts assessed but unlikely to be collected.

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

Revenue structure by type of tax

Taxes are traditionally classified as direct or indirect. Direct taxes cover personal income taxes, corporate income taxes and other income and capital taxes. Indirect taxes relate to VAT, excise duties and consumption taxes, other taxes on products and production. Actual compulsory social contributions are, as a rule, directly linked to a right to benefits such as old age pensions or unemployment and health insurance.

TAX STRUCTURES DIFFER SUBSTANTIALLY BETWEEN MEMBER STATES

The structure of taxation varies quite significantly across the Member States of the EU. When it comes to the share of direct taxes in total tax revenues, Denmark has the highest share (65.8 %), followed by Ireland, the United Kingdom, Sweden and Malta (as well as Norway and Iceland) with shares lying between 40 % and 50 % of revenue (see Graph 5). In general, the shares of social contributions to total tax revenues are correspondingly

low in these countries. In Denmark, there is a special reason for the extremely low share of social contributions: most welfare spending is financed out of general taxation. This requires high direct tax levels and indeed the share of direct taxation to total tax revenues in Denmark is by far the highest in the Union. However, Germany, the Netherlands and France have tax systems that are the mirror image of Denmark's, with high shares of social contributions in the total tax revenues, and relatively low shares of direct tax revenues.

A number of Member States have a much lower share of direct taxes. Many of these countries have adopted flat rate systems, which typically induce a stronger reduction in direct tax rates than indirect tax rates. These lower shares of direct taxes are counterbalanced either by relatively higher proportions of indirect taxes (for example Bulgaria (53.5 %), Croatia (52.4 %) and Hungary (48.4 %)) or by relatively larger shares of social contributions (for example Slovakia (42.9 %), Czech Republic (42.3 %) and Lithuania (40.0 %)).

Distribution of the tax burden by type of tax base

LABOUR TAXES ARE THE LARGEST ELEMENT, BUT THE SHARE OF TAX BASE COMPONENTS DIFFERS GREATLY BETWEEN MEMBER STATES

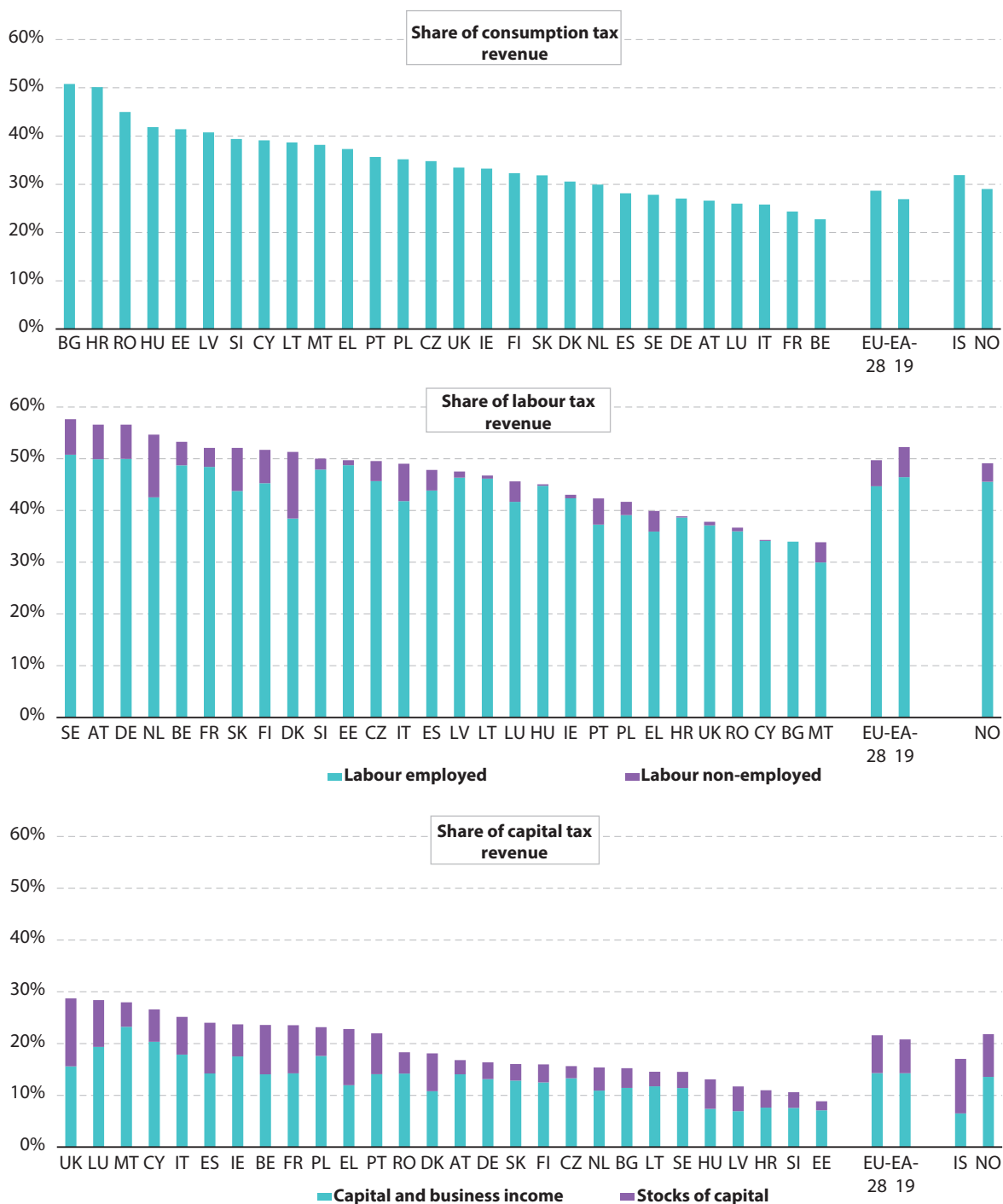
Taxes on (employed) labour income are the largest source of revenue (Graph 6), contributing nearly half of all receipts, followed by consumption taxes at roughly one third and then capital taxes at around one fifth (*).

However, the structure of taxation differs markedly between Member States. Some Member States tend

to have a higher proportion of revenue raised from consumption taxes, and a somewhat lower proportion from taxes on labour. Bulgaria and Croatia stand out with around half of all revenues coming from consumption taxes. Taxes on capital range from more than a quarter of total revenue (the United Kingdom, Luxembourg, Malta, Cyprus and Italy) to less than 10 % (Estonia). Taxes on capital and business income are generally more sizeable than those on the stock of capital, except in Greece and the United Kingdom where in 2015 they are fairly evenly matched.

(* It should be noted that the country ranking in Graph 6 differ from those for the economic function data in the country tables of Part 2 because the former are expressed as a percentage of total tax revenue, whereas the latter are expressed as a percentage of GDP.

Graph 6: Distribution of the total tax burden according to type of tax base 2015
 (% of total tax burden)



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

Taxation of consumption

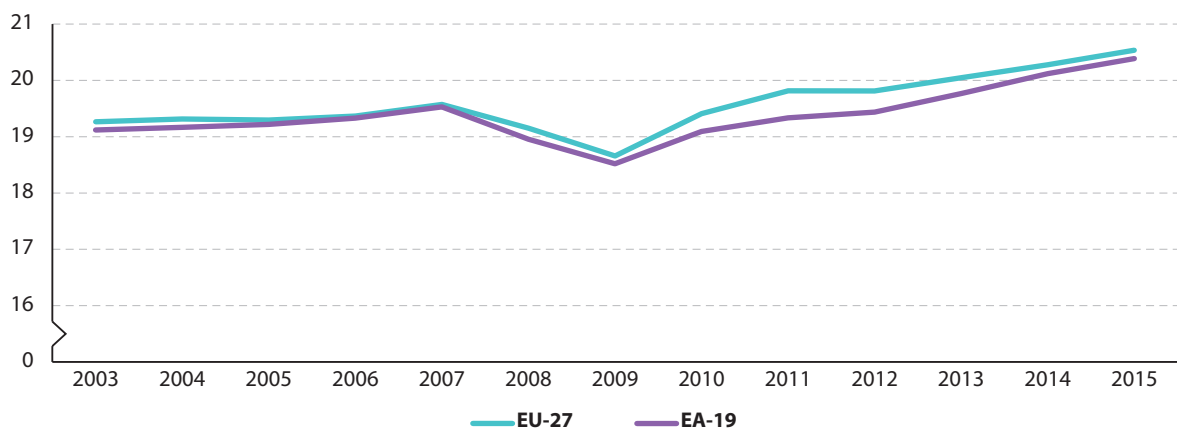
SHARE OF CONSUMPTION TAXES IN TOTAL REVENUE GREW SLIGHTLY IN 2015

EU-28 revenues from consumption taxes as a percentage of total taxation increased slightly: from 28.5 % in 2014 to

28.7 % in 2015 (see Table 40 in Annex A). The implicit tax rate on consumption ⁽⁵⁾ for EU-27 has also risen steadily since 2009 (see Graph 7), reaching 20.5 % in 2015. The figure for the euro area (20.4 % in 2015) appears to be converging on that for the Union as a whole.

Graph 7: Implicit tax rate on consumption, 2003-2015

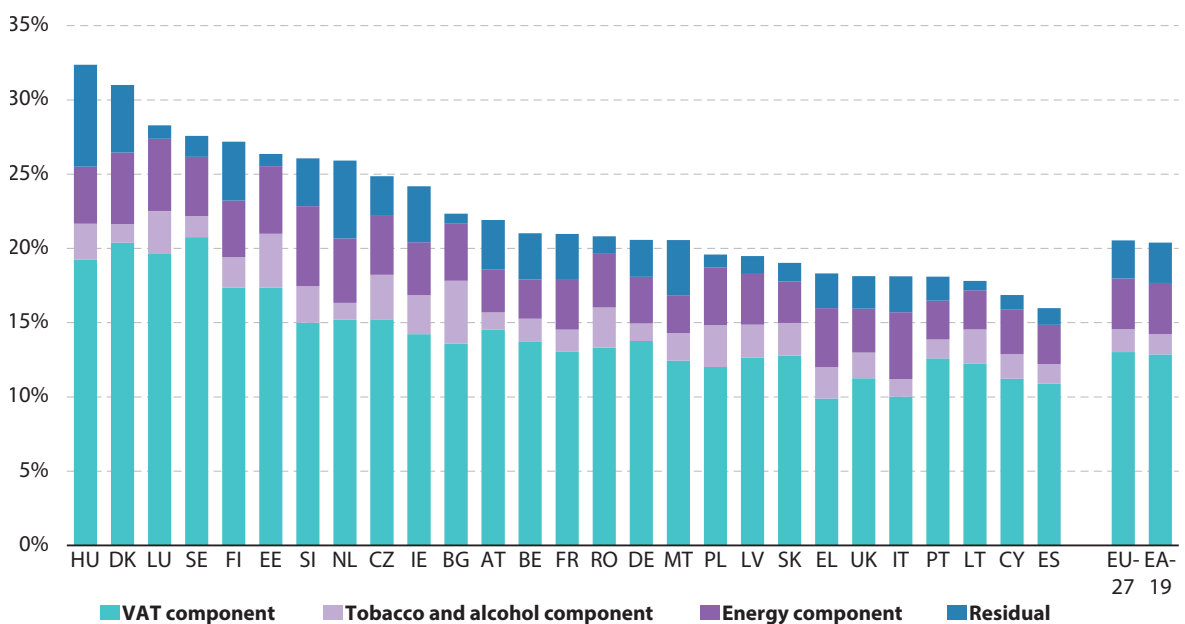
(%)



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

Graph 8: Decomposition of the ITR on consumption 2015

(%)

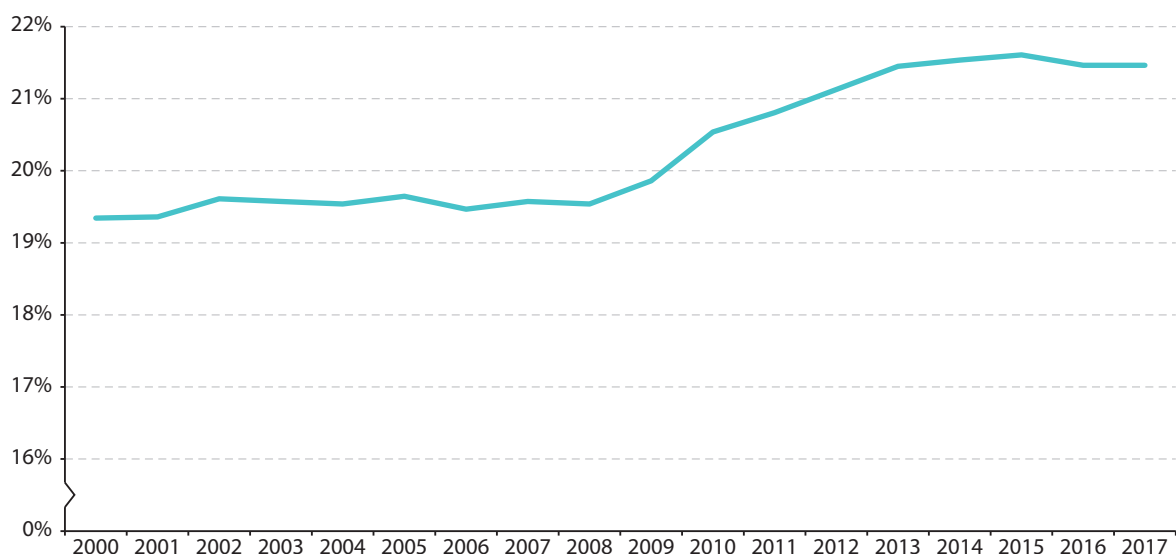


Source: DG Taxation and Customs Union, based on Eurostat data

⁽⁵⁾ The ITR on consumption is the ratio of the revenue from all consumption taxes to the final consumption expenditure of households.

Graph 9: Development of average standard VAT rate, EU-28, 2000-2017

(%)



Source: DG Taxation and Customs Union

The ITR on consumption rose in 20 Member States, and fell in seven (see Table 79 in Annex A). The increases were highest in Czech Republic (+1.6 percentage points) and Bulgaria (+1.2 percentage points). The highest movement in the other direction was in Luxembourg (-2.3 percentage points).

of excise duties on mineral oils. These taxes are a relatively significant component of the ITR on consumption for Italy and Greece, but contribute least to the indicator in Hungary, Malta and Belgium. The next important category is tobacco and alcohol which account for 7 % of the ITR on average across the EU.

SIGNIFICANT DIFFERENCES IN THE COMPONENTS OF TAXATION OF CONSUMPTION

VAT typically accounts for between two-thirds and three quarters of the ITR on consumption (Graph 8). In Sweden, VAT represents just over 75 % of the ITR (the highest in the EU), compared with 54 % in Greece (the lowest EU value).

However, other non-VAT components are also significant. On average in the EU, energy taxes make up around 17 % of the ITR on consumption. These are mostly composed

STABILITY IN VAT RATES IN 2017

Only two Member States changed their standard VAT rates in 2017: Greece (from 23 % to 24 %) and Romania (from 20 % to 19 %). As a result, the EU-28 average standard rate remained at 21.5 % in 2017, the same as in 2016 (Graph 9). The sharply rising trend in standard VAT rates up to 2014-15 appears to have stopped.

The highest VAT standard rate is found in Hungary (27 %), followed by Croatia, Denmark and Sweden (all 25 %). The lowest rates are in Luxembourg (17 %) and Malta (18 %).

Table 1: VAT rates in the EU Member States, 2002-2017
(%)

	VAT rate 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Belgium	Standard	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21
	Reduced	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12
Bulgaria	Standard	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	-	-	-	-	7	7	7	7	9	9	9	9	9	9	9
Czech Republic	Standard	22	22	19	19	19	19	19	20	20	20	21	21	21	21	21
	Reduced	5	5	5	5	5	9	9	10	10	14	15	15	10/15	10/15	10/15
Denmark	Standard	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	Reduced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany	Standard	16	16	16	16	19	19	19	19	19	19	19	19	19	19	19
	Reduced	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
Estonia	Standard	18	18	18	18	18	18	20	20	20	20	20	20	20	20	20
	Reduced	5	5	5	5	5	5	9	9	9	9	9	9	9	9	9
Ireland	Standard	21	21	21	21	21	21	21.5	21	21	23	23	23	23	23	23
	Reduced	12.5 (4.3)	13.5 (4.3)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)
Greece	Standard	18	18	19	19	19	19	19	23	23	23	23	23	23	23	24
	Reduced	8 (4)	8 (4)	8 (4)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	5.5/11 (6.5/13)	6.5/13 (6.5/13)	6.5/13 (6.5/13)	6.5/13 (6.5/13)	6.5/13 (6.5/13)	6.5/13 (6.5/13)	6/13 (6/13)
Spain	Standard	16	16	16	16	16	16	16	18	18	18	21	21	21	21	21
	Reduced	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	8 (4)	8 (4)	8 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)
France	Standard	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	20.0	20.0	20.0	20.0
	Reduced	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)
Croatia	Standard	22	22	22	22	22	22	22	23	23	25	25	25	25	25	25
	Reduced	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	5/10 (5/13)	5/13 (5/13)	5/13 (5/13)	5/13 (5/13)
Italy	Standard	20	20	20	20	20	20	20	20	20	21	21	22	22	22	22
	Reduced	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10/5 (4)
Cyprus	Standard	13	15	15	15	15	15	15	15	15	17	18	19	19	19	19
	Reduced	5	5	5	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)
Latvia	Standard	18	18	18	18	18	18	21	21	22	22	22	21	21	21	21
	Reduced	-	9	5	5	5	5	10	10	12	12	12	12	12	12	12
Lithuania	Standard	18	18	18	18	18	18	19	21	21	21	21	21	21	21	21
	Reduced	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)	5/9 (5/9)
Luxembourg	Standard	15	15	15	15	15	15	15	15	15	15	15	15	17	17	17
	Reduced	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	8/14 (3)	8/14 (3)	8/14 (3)
Hungary	Standard	25	25	25	20	20	20	25	25	25	27	27	27	27	27	27
	Reduced	12 (0)	12 (0)	5/15 (5/15)	5/15 (5/15)	5 (5)	5 (5)	5/18 (5/18)	5/18 (5/18)	5/18 (5/18)	5/18 (5/18)	5/18 (5/18)	5/18 (5/18)	5/18 (5/18)	5/18 (5/18)	5/18 (5/18)
Malta	Standard	15	15	18	18	18	18	18	18	18	18	18	18	18	18	18
	Reduced	5	5	5	5	5	5	5	5	5/7 (5/7)	5/7 (5/7)	5/7 (5/7)	5/7 (5/7)	5/7 (5/7)	5/7 (5/7)	5/7 (5/7)
Netherlands	Standard	19	19	19	19	19	19	19.0	19	19	19	21	21	21	21	21
	Reduced	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Austria	Standard	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	10	10	10	10	10	10	10	10	10	10	10	10	10	10/13 (10/13)	10/13 (10/13)
Poland	Standard	22	22	22	22	22	22	22	22	23	23	23	23	23	23	23
	Reduced	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)	5/8 (5/8)

Table 1: VAT rates in the EU Member States, 2002-2017 (continued)

(%)

	VAT rate 2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Portugal	Standard	19	19	19	21	21	20	20	21	23	23	23	23	23	23	23
	Reduced	5/12	5/12	5/12	5/12	5/12	5/12	5/12	6/13	6/13	6/13	6/13	6/13	6/13	6/13	6/13
Romania	Standard	19	19	19	19	19	19	19	24	24	24	24	24	24	20	19
	Reduced	-	-	9	9	9	9	9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9
Slovenia	Standard	20	20	20	20	20	20	20	20	20	20	22	22	22	22	22
	Reduced	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	9.5	9.5	9.5	9.5	9.5
Slovakia	Standard	23	20	19	19	19	19	19	19	20	20	20	20	20	20	20
	Reduced	10	14	-	-	-	10	10	6/10	10	10	10	10	10	10	10
Finland	Standard	22	22	22	22	22	22	22	23	23	23	24	24	24	24	24
	Reduced	8/17	8/17	8/17	8/17	8/17	8/17	8/17	9/13	9/13	9/13	10/14	10/14	10/14	10/14	10/14
Sweden	Standard	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	Reduced	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12
United Kingdom	Standard	17.5	17.5	17.5	17.5	17.5	17.5	15	17.5	20	20	20	20	20	20	20
	Reduced	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Simple averages																
EU-28	Standard	19.6	19.6	19.5	19.6	19.5	19.5	19.9	20.5	20.8	21.1	21.5	21.5	21.6	21.5	21.5
EA-19	Standard	18.5	18.5	18.6	18.7	18.7	18.8	19.2	19.7	19.9	20.1	20.6	20.7	20.8	20.8	20.8

Source: DG Taxation and Customs Union

Notes: Rates given in the table are rates applicable (for more than 6 months in the year considered, or) on the 1st July of that year. When change of rates occurred during the year (not on 1st January) the exact date is available in the notes. Super-reduced rates (below 5%) are shown in brackets. Note that 'Parking rates' are not included in this table, as they are 'historic rates' below 15% negotiated by member states, and an exception to the EU directive (only 5 member states retain them).

Full information on VAT rates is available at VAT - European commission including full information on reduced rates and products to which they are applicable.

Bulgaria: Reduced rate increased to 9% on 1.04.2011

Czech Rep.: Standard rate decreased to 19% on 1.05.2004

Estonia: Standard rate increased to 20% on 1.07.2009

Greece: All rates were increased on 01.04.2005. A further general increase occurred on 15/03/2010 (to 5/10% and 21%), followed the same year by the increase to 5.5/11 and 23%, which occurred on July 1st. Reduced rate increased to 13% and super reduced rate to 6.5% on 1.1.2011. Super reduced rate is lowered to 6% as of 20.07.2015. Standard VAT rate raised from 23 to 24 percent, effective as of 1.6.2016.

Spain: The 2010 increase (reduced rate to 8% and standard rate to 18%) occurred on 1st July. Both rates were further increased on 01.09.2012 (to 10% and 21%).

France: Before 01.04.2000 standard rate was equal to 20.6%.

Croatia: Standard rate increased to 23% on 01.08.2009. A further increase - to 25% - took place on 01.03.2012.

Ireland: The (super-)reduced rate was 4% on 01.03.1999. It increased to 4.2% on 01.03.2000. The rate increased to 4.3% on 01.01.2001 and it increased to 4.4% on 01.01.2004. The rate increased to 4.8% on 01.01.2005 and remains at this rate at present.

Standard rate increased to 21% on 01.03.2002. Standard rate increased further to 21.5% on 01.12.2008. Standard rate decreased to 21% on 01.01.2010. Standard rate increased to 23% on 01.01.2012 and remains at this rate. An additional reduced rate of 9% was introduced on 01.07.2011.

Italy: Standard rate increased to 21% on 17.09.2011. A further increase - to 22% - took place on 01.10.2013. From 1.1.2016 introduction of 5% reduced rate for medical, welfare and educational services given by social cooperatives.

Cyprus: The reduced rate of 5% was introduced on 01.07.2000 together with the increase of the standard rate from 8% to 10%. Standard rate increased to 13% on 01.07.2002. The second reduced rate of 8% was introduced on 01.08.2005.

Standard rate increased to 17% on 01.03.2012, and further increased to 18% on 14.01.2013. On 13.01.2014 the second reduced rate increased to 9% and the standard rate increased to 19%.

Lithuania: Reduced rate (5%) introduced on 01.05.2000. Standard rate increased to 19% on 01.01.2009 and further increased to 21% on 01.07.2012.

Latvia: Reduced rate decreased to 5% on 01.05.2004. Standard rate decreased to 21% on 01.07.2012.

Luxembourg: The second reduced rate in the table is actually a "parking rate".

Hungary: The second reduced rate (15%) was abolished on 01.09.2006. Reintroduced on 01.07.2009 at 18% together with the increased of the standard rate to 25%.

Netherlands: Standard rate increased to 21% on 1.10.2012.

Poland: The (super-)reduced rate of 3% was introduced on 04.09.2000.

Portugal: Standard rate increased to 19% on 05.06.2002. Standard rate further increased to 21% on 01.07.2005. Standard rate decreased to 20% on 01.07.2008. All rates increased by 1% on 01/07/2010.

Romania: The second reduced rate (5%) introduced on 01.12.2008. Standard rate increased to 24% on 01.07.2010. Standard rate decreased to 20% on 01.01.2016. Standard rate decreased from 20% to 19% on 01.01.2017.

Slovenia: Reduced rate increased to 9.5% and standard rate increased to 22% on 1.07.2013.

Slovakia: The second reduced rate (6%) introduced on 01.05.2010. Abolished on 01.01.2011 together with the standard rate increase to 20%.

Finland: Second reduced rate decreased to 12% on 1.10.2009. Second reduced rate subsequently increased to 13% on 01.07.2010 together with the increase of the first reduced rate to 9% and the increase of the standard rate to 23%.

United Kingdom: Standard rate increased to 20% on 04.01.2011

Taxation of labour

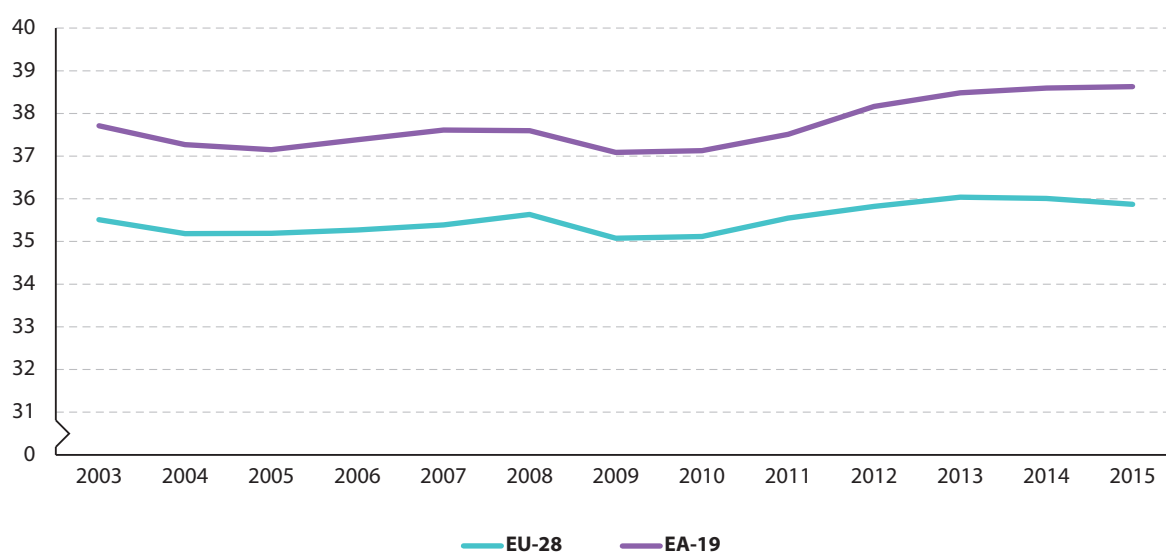
TAX BURDEN ON LABOUR REMAINS STABLE SINCE 2012

The implicit tax rate on labour ⁽⁶⁾ for the EU-28 was 35.9 % in 2015 (Graph 10). Although it fell in 2009, it subsequently increased once again, and since 2012 it has been at, or just under the 36 % level, slightly above

its pre-crisis level. Since the economic crisis, lowering the tax burden on labour has proven difficult to achieve, as can be seen from the continuing upward trend since 2009. The trend in the euro area is broadly similar, but the implicit tax rate on labour (38.6 % in 2015) is at a higher level than the EU-28.

Graph 10: Implicit tax rate on labour, 2003-2015

(%, base-weighted averages)



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

The level of tax burden on labour varies substantially between Member States ⁽⁷⁾. The highest ITR on labour is found in Belgium (43.6 % in 2015), Italy (43.2 %) and Austria (43.1 %), and the lowest in Malta (23 %), Bulgaria (23.9 %) and the United Kingdom (24.8 %). It should be noted that the value of the ITR on labour would be lower for those countries with labour-related payable tax credits ⁽⁸⁾ if the latter were excluded: for example, for Italy, taking into account the tax expenditure component of the in-work payable tax credit (the so-called '80 euros bonus' introduced in 2014) the ITR on labour would be 42.1 % in 2015, down 2 percentage points from 2013. Of the EU-28 countries, 19 registered an increase in the ITR on labour between 2014 and 2015 (see Table 80 in Annex A), the largest rise being in Poland (from 32.9 % in 2014 to 34.1 % in 2015), and the steepest decline in Estonia (from 35.7 % to 34.4 %).

AVERAGE TOP PIT RATE STABLE IN 2017

The top personal income tax (PIT) rate was 39 % in 2017 for the EU-28 (simple average) compared with 38.9 % in 2016 (Graph 11). It had fallen sharply from 47.2 % in 1995 to 38 % in 2009. Since then the average top rate increased to around the 39 % level, but has not moved substantially since 2013. Since 2009, it is also noticeable that the average rate for the euro area has increased more sharply than that for the EU-28. In 2017, rate rises occurred in two Member States – Greece and Luxembourg – and rate decreases were recorded in four – Croatia, Italy, Portugal and Finland (Table 2).

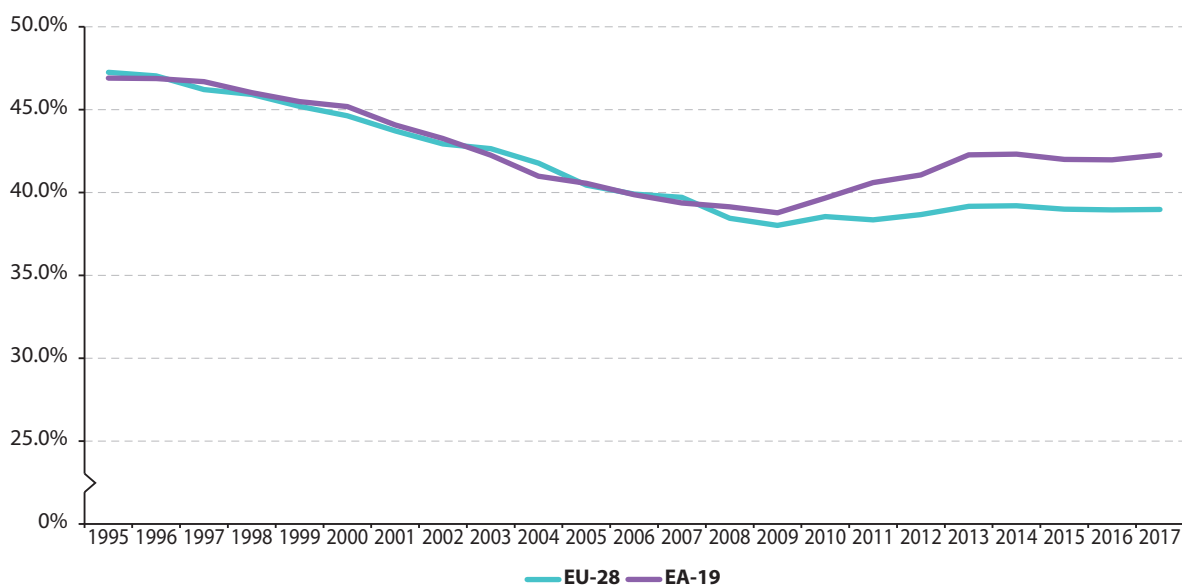
⁽⁶⁾ The ITR on labour is calculated as the ratio of taxes and social contributions on employed labour income to total compensation of employees and payroll taxes.

⁽⁷⁾ It should be noted that wage subsidies (including some reductions in social security contributions) are not taken into account.

⁽⁸⁾ Austria, Belgium, Czech Republic, Denmark, France, Italy, Luxembourg, Slovakia and Spain. See the section below for more detail about the treatment of payable tax credits.

Graph 11: Development of top personal income tax rate, 1995-2017

(% , simple averages)



Source: DG Taxation and Customs Union

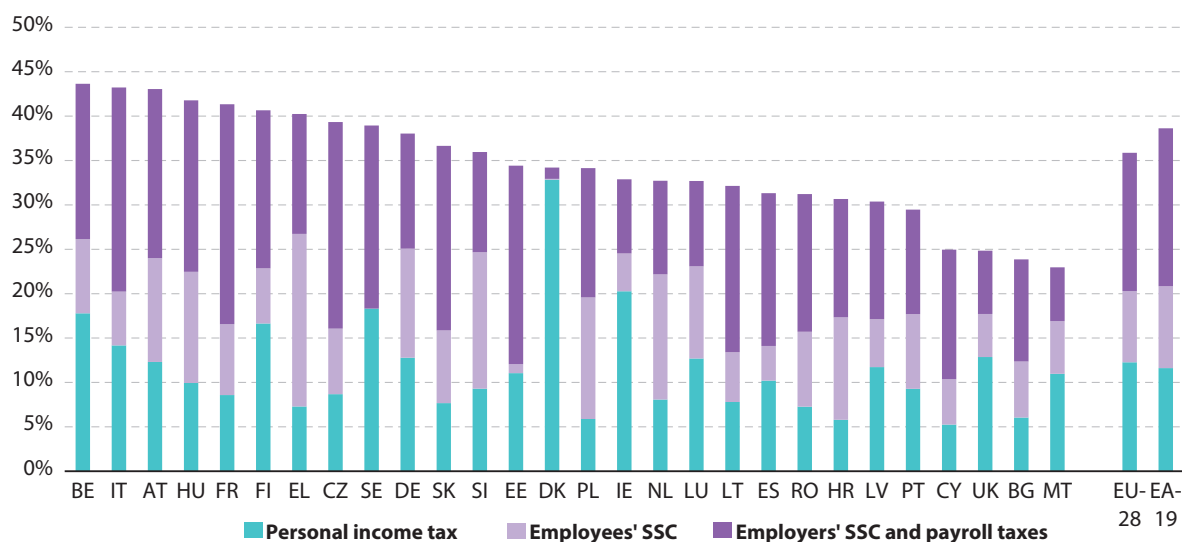
The top PIT rate varies very substantially within the Union, ranging from a minimum of 10 % in Bulgaria to more than 55 % in Sweden, Portugal and Denmark (see Table 2). Of course, the picture given by the PIT rates is incomplete. It is not only the level and change of the top PIT rates that is relevant, but also the income level at which they are applied. Moreover, the progression of PIT rates applied, the structure of allowances and tax credits, and the definition of the tax base play a key role in defining the effective tax burden.

and payroll taxes paid by employees and employers (see Graph 12). In Denmark, where social contributions are very low as most welfare spending is financed out of general taxation, personal income taxes account for 96% of the ITR on labour. In Ireland and the UK, PIT is also a relatively large component of the ITR (62 % and 52 % respectively). In Poland, on the other hand, personal income tax is 17 % of the ITR on labour.

TWO THIRDS OF LABOUR TAXES ARE SOCIAL CONTRIBUTIONS AND PAYROLL TAXES

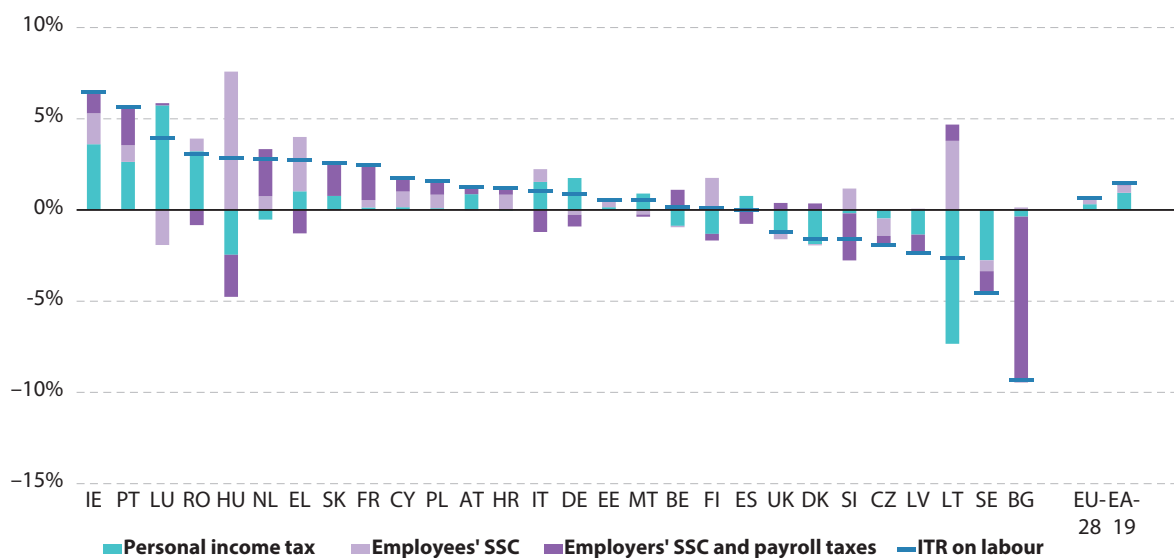
In most Member States, social contributions account for a much greater share of labour taxes than personal income tax. On average in the EU, two thirds of the overall ITR on labour consists of social contributions

Graph 12: Composition of the implicit tax rate on labour, 2015
(%)



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

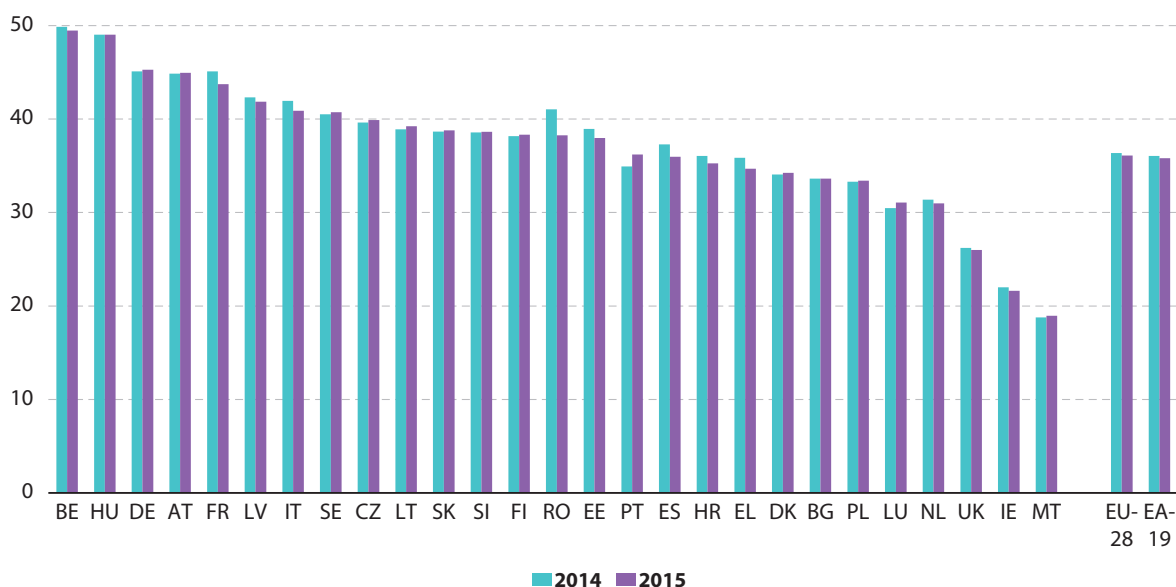
Graph 13: Evolution of the composition of the implicit tax rate on labour, 2005-2015
(differences in percentage points)



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

Graph 14: Tax wedges for a single worker with 67% of average earnings, no children

(% of total labour costs)



Source: DG Taxation and Customs Union, based on OECD data

Between 2005 and 2015, the components of the ITR on labour changed markedly in several Member States (see Graph 13), with twenty countries increasing their ITR over the period. Overall for the EU-28 the ITR on labour rose by 0.7 percentage points, with personal income taxation of labour, employers' social contributions and payroll taxes and employees' social contributions all edging up slightly.

TAX WEDGE FOR LOW EARNERS DOWN SLIGHTLY YEAR ON YEAR, BUT OVERALL TREND IS MIXED

The discussion in the preceding section is based on the ITR on labour, which gives a picture of the average tax burden on labour across all income classes. However, even at an unchanged overall tax level, the burden of taxation may be shifted between high and low-income taxpayers resulting not only in redistribution but notably also in a different impact on employment. In particular,

over the last decade policymakers have often resorted to cuts in labour taxes that are targeted to the bottom end of the wage scale in order to boost employability of low-skilled workers. To evaluate progress in this direction, this section looks at the tax wedge — i.e. the difference between labour costs to the employer and the corresponding net take-home pay of the employee.

Table 3 and Graph 14 focus on the 'Tax wedge on low wage workers', which is the tax wedge for a single worker without children at two thirds of average earnings⁽⁹⁾ (10). The EU-28 tax wedge was slightly lower in 2015 compared with the previous year (36.1% versus 36.4% in 2014). However, the picture is mixed across Member States with 13 registering a year-on-year fall, 12 an increase and three no change. Taking a longer time frame, the tax wedge has fluctuated a lot, with the EU average falling between 2005 and 2009, before rising again until 2012 and then decreasing once more. In the period since 2009, 14 Member States have seen an increase in the tax wedge while 12 posted a fall.

(9) The 67% case may not capture 'low wages' in every country, and it is always useful to analyse the wage distribution.

(10) A tax wedge based on 50% of average earnings is one of the indicators used for budgetary surveillance to assess the *Draft Budgetary Plans (Staff Working Documents)* published in November, and benchmarking is done against the GDP-weighted EU average.

Table 2: Top statutory personal income tax rates (including surcharges), 2002-2017
(%)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Belgium	56.4	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.8	53.8	53.7	53.2	53.2
Bulgaria	290	290	290	240	240	240	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czech Republic	32.0	32.0	32.0	32.0	32.0	32.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Denmark	62.3	62.3	62.3	62.3	62.3	62.3	62.3	62.1	55.4	55.4	55.4	55.6	55.6	55.8	55.8	55.8
Germany	51.2	51.2	47.5	44.3	44.3	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5
Estonia	26.0	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0
Ireland	42.0	42.0	42.0	42.0	42.0	41.0	41.0	46.0	47.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0
Greece	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	49.0	49.0	49.0	46.0	46.0	48.0	48.0	55.0
Spain	48.0	45.0	45.0	45.0	45.0	43.0	43.0	43.0	43.0	45.0	52.0	52.0	52.0	45.0	45.0	43.5
France	57.8	54.8	53.4	53.5	45.4	45.4	45.4	45.4	45.4	46.6	50.3	50.3	50.3	50.2	50.2	50.2
Croatia	41.3	53.1	53.1	53.1	53.1	53.1	53.1	56.1	50.2	47.2	47.2	47.2	47.2	47.2	47.2	42.4
Italy	46.1	46.1	46.1	44.1	44.1	44.9	44.9	44.9	45.2	47.3	47.3	47.3	47.8	48.8	48.8	47.2
Cyprus	40.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Latvia	25.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0	26.0	25.0	25.0	24.0	24.0	23.0	23.0	23.0
Lithuania	33.0	33.0	33.0	33.0	27.0	27.0	24.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Luxembourg	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	42.1	41.3	43.6	43.6	43.6	43.6	45.8
Hungary	40.0	40.0	38.0	38.0	36.0	40.0	40.0	40.0	40.6	20.3	20.3	16.0	16.0	16.0	15.0	15.0
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0
Austria	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Poland	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0
Portugal	40.0	40.0	40.0	40.0	42.0	42.0	42.0	42.0	45.9	50.0	49.0	56.5	56.5	56.5	56.5	56.2
Romania	40.0	40.0	40.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Slovenia	50.0	50.0	50.0	50.0	50.0	41.0	41.0	41.0	41.0	41.0	41.0	50.0	50.0	50.0	50.0	50.0
Slovakia	38.0	38.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	25.0	25.0	25.0	25.0	25.0
Finland	52.5	52.2	52.1	51.0	50.9	50.5	50.1	49.1	49.0	49.2	49.0	51.1	51.5	51.6	51.6	51.4
Sweden	55.5	54.7	56.5	56.6	56.6	56.6	56.4	56.5	56.6	56.6	56.6	56.7	56.9	57.0	57.1	57.1
United Kingdom	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	50.0	50.0	50.0	45.0	45.0	45.0	45.0	45.0
Iceland	45.8	45.6	43.6	41.7	38.7	35.7	35.7	45.2	46.1	46.2	46.2	46.2	46.2	46.2	46.3	46.3
Norway	47.5	47.5	47.5	43.5	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	39.0	39.0	38.7	38.5
Simple averages																
EU-28	42.9	42.6	41.8	40.4	39.9	39.7	38.4	38.0	38.5	38.4	38.7	39.2	39.2	39.0	39.0	39.2
EA-19	43.3	42.3	41.0	40.6	39.9	39.4	39.1	38.8	39.7	40.6	41.1	42.3	42.3	42.0	42.0	42.4

Source: DG Taxation and Customs Union

Definition:

1. The indicator reported in the table is the "top statutory personal income tax rate". The "top statutory personal income tax rate" indicator does not differentiate by source of income and therefore as well, surcharges and deduction specific to income source are not taken into account.
The "top marginal tax rate from employment income", which is also sometimes used, can differ from the "top statutory personal income tax rate" with respect to (1) source of income: any personal income vs. earnings income and to (2) statutory vs. marginal tax rate. The marginal tax rate calculation (increase in tax revenue for a unit increase in gross earnings) is only possible for the latter type of indicator. The existence of differences between the two indicators relate directly to the design and complexity of the tax system.
2. General surcharges are included even when not part of PIT or not legally a tax (see country notes below).
3. Local and regional taxes are normally added (see country notes below).

General notes: The reader is referred to the "Taxes in Europe Database" for detailed information about the specificities of each country PIT, and in particular for the level of income from which the top statutory income rate applies. Figures in italics represent flat-rate tax.

Country notes:

- Belgium: Including crisis tax (1993-2002) and (average) local surcharges (Brussels Capital Region rate since 2015). Special SSC (capped) is not included.
- Bulgaria: (Not included in the table) the net income of sole proprietors is taxed separately (15 % final flat tax).
- Czech Rep.: In addition to the flat tax rate (15%), since 2013 a solidarity surcharge (7%) is also levied on employment, business and professional income above four times the average wage. The two rates apply to different tax bases and therefore cannot be added together.
- Denmark: Including local taxes and labour market contribution (8% in 2015-2016), but excl. church tax. The top rate is further capped (to 51.7% in 2013-2014 and 51.95% in 2015-2017), by decrease of the state tax, if needed. The top rate in the table above includes the labour market contribution; e.g. for 2017 it is calculated as: $8\% + (100\% - 8\%) \times 51.95\% = 55.8\%$.
- Germany: In addition, a solidarity surcharge of 5.5 % of the tax liability is applied subject to an exemption limit.
- Ireland: Including the universal social charge of 8 % (for self-employed income > EUR 100 000, it is 11%).
- Greece: Including solidarity contribution for years 2011-2016 (for the period 2011-14, rate ranges from 1 % to 4 % with the top 4% rate applicable on net annual income exceeding EUR 100 000). From 2015 rates changed, with a 6% rate for annual income of EUR 100 000-500 000, and 8% for income over EUR 500 000. The top rate calculation for 2015 and 2016 in the above table includes the solidarity contribution for the income band EUR 100 000-500 000 at the rate of 6%. From May 2016 the top PIT rate was increased to 45% and the highest solidarity contribution became 10% for incomes above EUR 200 000. The top rate calculation for 2017 in the above table includes the 10% solidarity contribution for the income band EUR 200 000 and above.
- Spain: Regional Government can use their own tax schedule. Up to 2016, that was considered equal to the Central Government tax schedule. As from 2017, the criterion followed is to consider that of the *Comunidad Autónoma* of Madrid (Madrid Region), which is considered the most representative tax scale on various grounds, because each *Comunidad Autónoma* applies a different scale, of which currently only one matches the Central Government tax scale. As a result, the top statutory tax rate decreased in 2017, although the PIT Law tax schedule has remained unchanged.
- France: Several contributions are added to PIT; but while the PIT applies to individualised global net personal income, the contributions may vary depending on the income source. The value in the table reflects the top statutory rate for earnings: it includes the top PIT rate (45%), the general social welfare contribution (CSG, applicable rate: 7.5 % of which 5.1 % are deductible) and the welfare debt repayment levy (CRDS, rate: 0.5 %). 1.1 % of social contributions are deductible from the base of calculation of the PIT. For other property income, in addition to CSG (applicable rate: 8.2% of which 5.1 % are deductible) and CRDS, additional social and solidarity levies (4.5 % + 0.3 % and 2 %) apply, leading to a top all-in rate around 58.2 %. The exceptional contribution for incomes above EUR 250 000 is not shown in the table.
- Croatia: Including average crisis tax (2009-2011) and surtax for Zagreb (maximal local surtax rate of 18%).
- Italy: Including regional and municipal surcharge (values given for Rome) and, from 2011 to 2016, 3% solidarity contribution (deductible from the tax base); the increases of 0.5% in 2014, and of 1% on 2015 correspond to increases in the Latium regional surcharge.
- Cyprus: Not including the (tax deductible) special contribution on gross wages (2012-2016), of up to 3.5 % (up to 4% for (semi) public employees).
- Latvia: Not including the solidarity tax on earnings above the ceiling for social security contributions (introduced from 1 January 2016). The rate is that for social security contributions below the ceiling (10.5%).
- Luxembourg: Including crisis contribution in 2011, solidarity surcharge for Unemployment Fund (since 2002) of 9% (for top incomes) and not the EBT (*mpot d'équilibre budgétaire temporaire*) of 0.5% since 2015 (which is added to SSC). From 1.1.2017 new rate of 42% for incomes over EUR 200 004.
- Hungary: Including solidarity tax (2007-2009). In 2010-2012 rates include the effect of a base increasing component which was applicable in 2010 and 2011 to total earnings, and in 2012 to the part of monthly earnings above HUF 202 000 (€ 653), roughly the average wage, leading to a two-rate system: 16 % and 20.3 %. In 2013 the base increasing component was phased out and the 16 % tax rate applied to all income. From 2016 this was further reduced to 15%.
- Austria: 55% on taxable income over EUR 1 000 000. This rate is only for the years 2016-2020.
- Portugal: Including a surcharge levied on all aggregated categories of income (3.5% from 2013 to 2016; 3.21% in 2017), and an additional solidarity surcharge (top rate 5 % since 2013). [not included: the special rate of 60% applied to "unjustified increases" in personal wealth (above EUR 100 000)]
- Finland: Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variation in average local taxes.
- Sweden: Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variation in average local taxes.
- United Kingdom: Rates given are rate for the fiscal year starting in April. An additional higher rate of 50% was introduced for income exceeding GBP 150,000 from fiscal year 2010-2011, cut to 45 % as of 2013.
- Iceland: Including surcharges when appropriate and (average of) municipality taxes. The lump-sum taxes for elderly fund and radio broadcast services are excluded.
- Norway: Including the 12 % surtax up to 2015. Since 2016, the surtax is replaced by a so-called step tax (*trinnskatt*), the top rate of which is 14.52% in 2017 for income above NOK 934 050.

Table 3: Tax wedges for a single worker with 67% of average earnings, no children
(% of total labour costs)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2005-2015
Belgium	49.4	49.5	49.7	50.3	50.0	50.4	50.6	50.5	50.0	49.9	49.5	0.0
Bulgaria	:	:	:	35.1	33.8	32.5	33.6	33.6	33.6	33.6	33.6	:
Czech Republic	42.0	40.1	40.6	40.1	38.8	39.0	39.7	39.4	39.4	39.6	39.9	-2.1
Denmark	36.1	36.1	36.3	35.9	35.4	34.2	34.5	34.6	34.2	34.1	34.2	-1.8
Germany	47.3	47.5	47.0	46.5	45.9	44.9	45.6	45.5	45.1	45.1	45.3	-2.0
Estonia	38.1	37.3	37.6	37.1	37.8	38.7	39.0	39.2	38.8	38.9	38.0	-0.1
Ireland	16.9	16.1	15.0	15.1	16.2	16.8	20.0	20.8	21.8	22.0	21.6	4.7
Greece	35.5	36.5	36.5	36.3	36.6	35.8	40.0	39.8	37.0	35.8	34.7	-0.8
Spain	35.7	36.0	35.7	34.1	34.4	36.5	36.8	37.2	37.2	37.3	36.0	0.2
France	46.5	46.3	46.5	46.6	46.6	46.8	47.0	47.0	45.6	45.1	43.7	-2.8
Croatia	:	:	:	:	:	:	:	:	34.9	36.0	35.3	:
Italy	42.5	42.8	42.9	43.3	43.5	44.0	44.5	44.7	44.9	41.9	40.9	-1.7
Cyprus	11.9	11.9	11.9	:	:	:	:	:	:	:	:	:
Latvia	41.8	41.8	41.2	39.9	41.5	43.5	43.5	43.6	43.1	42.3	41.9	0.0
Lithuania	42.6	40.6	41.2	40.3	38.9	38.8	38.9	39.2	39.5	38.9	39.2	-3.4
Luxembourg	27.3	27.8	28.5	28.2	27.4	27.7	29.5	29.2	30.1	30.5	31.1	3.8
Hungary	43.1	43.3	46.1	46.8	46.2	43.8	45.2	47.9	49.0	49.0	49.0	5.9
Malta	17.9	18.4	17.9	17.9	17.7	18.1	18.6	18.9	19.2	18.8	18.9	1.1
Netherlands	41.7	33.2	33.4	34.1	33.3	33.6	33.5	33.5	32.2	31.4	31.0	-10.8
Austria	43.3	43.8	44.2	44.5	43.3	43.5	43.9	44.2	44.6	44.8	45.0	1.6
Poland	35.1	35.5	34.8	31.4	31.1	31.3	31.6	32.9	33.1	33.3	33.4	-1.7
Portugal	32.1	32.8	32.5	32.2	31.9	32.2	32.3	32.6	35.2	34.9	36.2	4.1
Romania	:	:	:	40.9	43.1	43.4	43.4	43.4	40.8	41.0	38.3	:
Slovenia	41.8	41.4	40.9	40.3	39.7	38.6	38.7	38.6	38.5	38.6	38.6	-3.2
Slovakia	34.8	35.3	35.5	36.1	34.4	34.7	36.1	36.9	38.5	38.6	38.8	3.9
Finland	39.3	38.9	38.6	38.7	37.2	36.8	36.8	36.8	37.6	38.2	38.3	-1.0
Sweden	46.6	46.0	43.3	42.6	41.3	40.7	40.7	40.8	40.9	40.5	40.7	-5.8
United Kingdom	30.6	30.6	30.8	29.7	29.1	29.4	28.5	27.9	26.8	26.2	26.0	-4.6
Iceland	28.3	28.3	27.1	27.6	26.1	28.4	29.4	29.3	29.7	29.3	29.9	1.6
Norway	34.3	34.4	34.2	34.2	34.1	34.1	34.3	34.2	34.1	33.8	33.6	-0.6
EU-28 (!)	:	:	:	:	:	:	:	:	36.6	36.4	36.1	:
EU-27 (!)	37.2	36.6	36.6	36.4	36.1	36.1	36.8	37.0	37.0	36.8	36.5	-0.7
EA-19 (!)	36.1	35.7	35.6	35.4	35.2	35.4	36.2	36.3	36.4	36.0	35.8	-0.3

(!) Data are estimated

Source: DG Taxation and Customs Union, based on OECD data

Taxation of capital

TOP CORPORATE INCOME TAX RATES CONTINUE TO EDGE DOWNWARDS

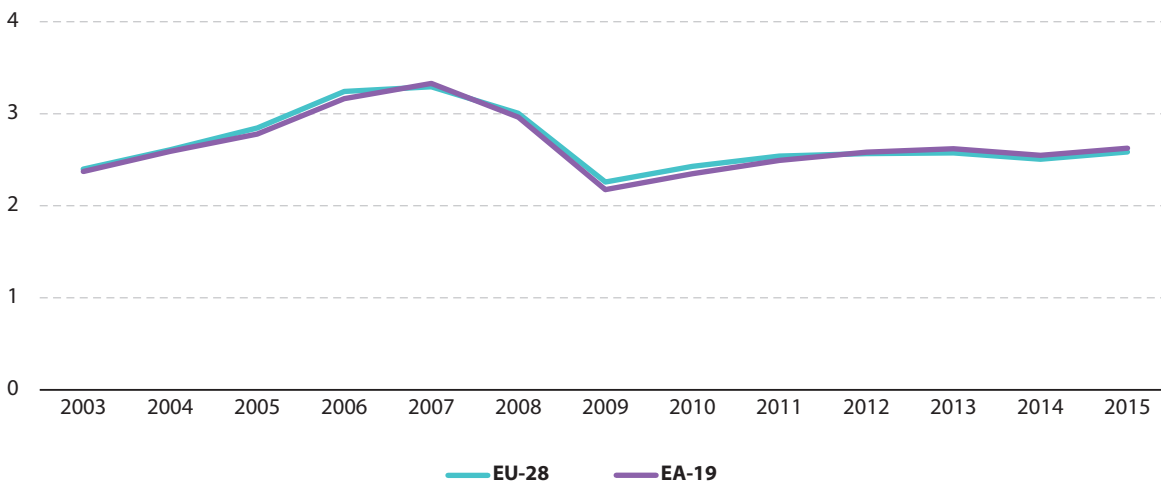
The EU average top rate of tax on corporate income fell from 22.5 % in 2016 to 21.9 % in 2017, continuing a gentle downwards trend since 2009 (Graph 16), but at a much slower rate than the drop observed in the decade or so up to 2009.

Although the decreasing trend has been quite general, corporate tax rates still vary substantially within the Union (see Table 4). The adjusted statutory tax rate on

corporate income varies between a minimum of 10 % in Bulgaria to top statutory rates equal to or above 30 % in Malta, France, Belgium and Germany, although tax provisions may limit the rate effectively applied. Six Member States have lower rates in 2017, with the largest reductions being seen in Hungary (10.8 % in 2017 compared with 20.6 % in 2016) and in Italy (27.8 % compared with 31.3 %). Since 2009, 15 Member States have lowered their top CIT rates, while three have raised them.

Graph 15: Corporate income tax revenues, 2003-2015

(% of GDP, GDP-weighted average)



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

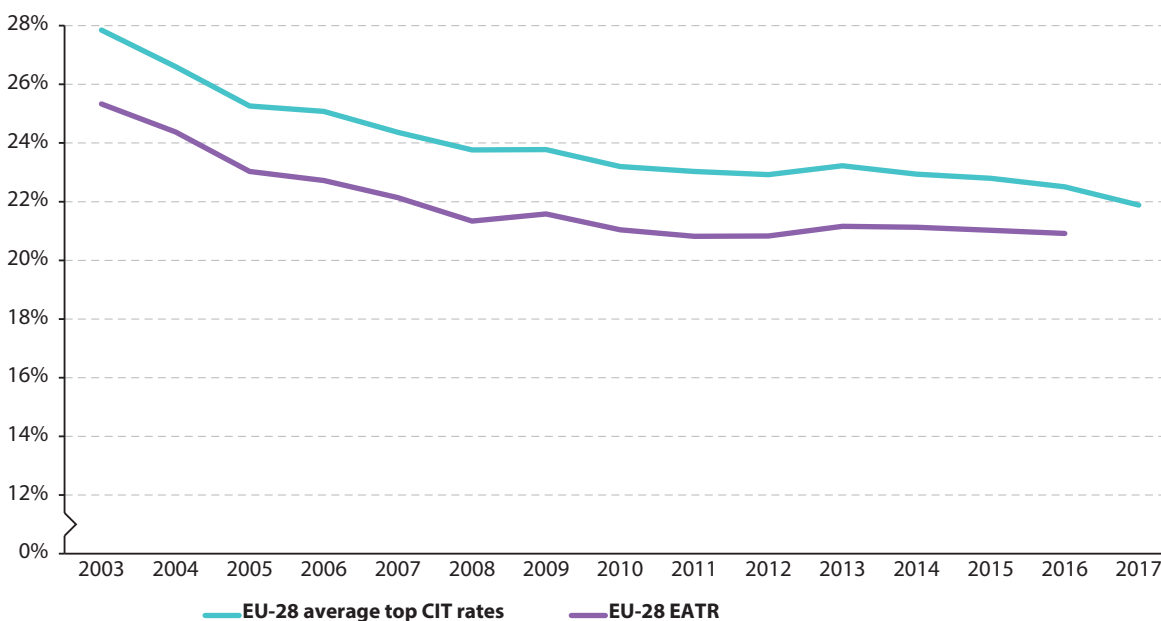
**CAPITAL TAXATION: REVENUES
EDGE UPWARDS**

EU-28 revenues from taxes on capital increased to 8.4 % of GDP in 2015, up from 8.2 % the previous year continuing their upward trend since 2010 (Table 53 in Annex A).

Corporate income tax revenues rose to 2.6 % of GDP in 2015 compared with 2.5 % in 2014. While corporate tax rates have fallen steadily in recent years (Graph 16), revenues from corporate income tax dropped sharply after the economic and financial crisis (Graph 15), and despite some growth they have not yet recovered their pre-crisis levels.

Graph 16: Top corporate income tax rate and effective average taxation indicators, 2003-2017

(%)



Source: DG Taxation and Customs Union

Table 4: Top statutory corporate income tax rates (including surcharges), 2002-2017
(%)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Belgium	40.2	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0
Bulgaria	23.5	23.5	19.5	15.0	15.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czech Republic	31.0	31.0	28.0	26.0	24.0	24.0	21.0	20.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Denmark	30.0	30.0	30.0	28.0	28.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	24.5	23.5	22.0	22.0
Germany	38.3	39.6	38.3	38.7	38.7	38.7	30.2	30.2	30.2	30.2	30.2	30.2	30.2	30.2	30.2	30.2
Estonia	26.0	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0
Ireland	16.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Greece	35.0	35.0	35.0	32.0	29.0	25.0	35.0	35.0	24.0	20.0	20.0	26.0	26.0	29.0	29.0	29.0
Spain	35.0	35.0	35.0	35.0	35.0	32.5	30.0	30.0	30.0	30.0	30.0	30.0	30.0	28.0	25.0	25.0
France	35.4	35.4	35.4	35.0	34.4	34.4	34.4	34.4	34.4	36.1	36.1	38.0	38.0	38.0	34.4	34.4
Croatia	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	18.0
Italy	40.3	38.3	37.3	37.3	37.3	37.3	31.4	31.4	31.4	31.4	31.3	31.3	31.3	31.3	31.3	27.8
Cyprus	28.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	12.5	12.5	12.5	12.5	12.5
Latvia	22.0	19.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Lithuania	15.0	15.0	15.0	15.0	19.0	18.0	15.0	20.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Luxembourg	30.4	30.4	30.4	30.4	29.6	29.6	29.6	28.6	28.6	28.8	28.8	29.2	29.2	29.2	29.2	27.1
Hungary	19.6	19.6	17.6	17.5	17.5	21.3	21.3	21.3	20.6	20.6	20.6	20.6	20.6	20.6	20.6	10.8
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	34.5	34.5	34.5	31.5	29.6	25.5	25.5	25.5	25.5	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Austria	34.0	34.0	34.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Poland	28.0	27.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Portugal	33.0	33.0	27.5	27.5	27.5	26.5	26.5	26.5	29.0	29.0	31.5	31.5	31.5	29.5	29.5	29.5
Romania	25.0	25.0	25.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Slovenia	25.0	25.0	25.0	25.0	25.0	23.0	22.0	21.0	20.0	20.0	18.0	17.0	17.0	17.0	17.0	19.0
Slovakia	25.0	25.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	23.0	22.0	22.0	22.0	21.0
Finland	29.0	29.0	29.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	24.5	24.5	20.0	20.0	20.0	20.0
Sweden	28.0	28.0	28.0	28.0	28.0	28.0	28.0	26.3	26.3	26.3	26.3	22.0	22.0	22.0	22.0	22.0
United Kingdom	30.0	30.0	30.0	30.0	30.0	30.0	28.0	28.0	28.0	26.0	24.0	23.0	21.0	20.0	20.0	19.0
Iceland	18.0	18.0	18.0	18.0	18.0	18.0	15.0	15.0	18.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Norway	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	27.0	27.0	25.0	24.0
Simple averages																
EU-28	29.0	27.8	26.6	25.3	25.1	24.4	23.8	23.8	23.2	23.0	22.9	23.2	22.9	22.8	22.5	21.9
EA-19	30.4	28.7	27.8	26.7	26.6	25.7	25.1	25.3	24.5	24.4	24.3	25.0	24.7	24.6	24.3	24.1

Source: DG Taxation and Customs Union

Notes:

1. The 'basic' (non-targeted) top rate is presented here; some countries apply small profits rates or special rates, e.g. in case the investment is financed through issuing new equity, or alternative rates for different sectors. Such targeted tax rates can be substantially lower than the effective top rate.
 2. Existing surcharges and local taxes are included — when they are targeted to large enterprises or when their level varies, the top rate is used in the table (see country notes below).
- Country notes:
- Belgium: (a) A 3 % crisis surcharge is applicable since 1993; (b) since 1.1.2006 Belgium applies a system of notional interest deduction (ACE) which reduces the 'effective tax rate' by several percentage points, depending on the difference between the rate of return and the rate of the notional interest deduction.
- Cyprus: Public corporate bodies were subject to higher 25 % rate (2003–08). The 5 % surcharge levied on all companies (incl public bodies) with taxable income exceeding EUR 1.7 million in 2003 and 2004 is not included. In 2013, under the macro-financial adjustment programme and prior to the first disbursement of assistance, the corporate income tax rate was increased to 12.5 % (with effect on 1.1.2013).
- France: 33.33 %; 34.43 % including 3.3 % additional social surcharge for large companies; 36.1% (2011–12) and 38.0 % (2013–15) including the temporary surcharge (contribution exceptionnelle) for very large companies (turnover above EUR 250 million). Companies can benefit from a tax credit equal to 6 % (since 2014) of the payroll for (most) employees. The local business tax (contribution économique territoriale) is not included (capped to 3 % of value added).
- Germany: The rate includes the solidarity surcharge of 5.5 % and the Berlin rate for the trade tax ('Gewerbesteuer': 14.35 %; in 2012 average trade tax rate for former federal territory was 13.825 % and 12.985 % for new Länder). From 1995 to 2000 the rates for Germany refer only to retained profits. For distributed profits lower rates applied. Until 2007 the trade tax was an allowable expense for the purpose of calculating the income on which corporation tax is payable. As from 2008 enterprises are subject to an overall tax burden of around 30 %.
- Estonia: Corporate income tax is applied only on distributed profits, not earned profits.
- Greece: The rate includes a special contribution introduced in 2009 (2008 income) on companies with net income above EUR 5 million. The contribution is levied at progressive rates, with the marginal rate reaching 10 %. In 2010 (2009 income) the contribution applies to income above EUR 100 000, top rate being 10 % (income above EUR 5 million).
- Croatia: From 1st January 2017 the basic tax rate was reduced from 20% to 18% and to 12% for taxpayers whose annual revenues are below HRK 3 million.
- Spain: During the whole period of the table, the exploration, research and exploitation of deposits and underground storage hydrocarbons entities have been applying an increased tax rate, which is 5 percentage points higher than the standard tax rate. Since 2015 a 30% nominal rate tax is applied to financial entities.
- Hungary: Including the local business tax of maximum 2 % that applies on the gross operating profit (turnover minus costs) and which is deductible from the CIT. In the typical case of a local tax of 2 %, the total tax paid is $2 + (9 \times 0.98) = 10.82$. For energy providers and other utilities, a cca. 50 % CIT rate applies. An 'Innovation tax' of 0.3 % is also due on the same base as the local business tax while micro and small enterprises are exempted from paying (not included in the calculation).
- Ireland: 25 % for non-trading income, gains and profits from mining petroleum and land dealing activities. Until 2003, Ireland applied a 10 % CIT rate to qualifying manufacturing and services companies.
- Italy: As from 1998 the rates for Italy include IRAP (rate 3.90 %), a local tax levied on a tax base broader than corporate income. As of 2012, 10% of IRAP is deductible from CIT tax base (the figure in the table takes this deduction into account). The IRAP rate may vary up to 0.92 percentage point depending on location. From 2012, an ACE is in force, reducing the effective tax rate (see also previous note on Belgium).
- Lithuania: A 'social tax' (applied as a surcharge) has been introduced in 2006 and 2007 (at 4 % and 3 % respectively). As from 2010, companies with up to ten employees and taxable income not exceeding LTL 500 000 (approx. EUR 144 810), benefit from a reduced tax rate of 5 %. As from 2012, the threshold has been increased to LTL 1 000 000 (about EUR 289 603) and from 2015 to EUR 300 000.
- Luxembourg: Basic local tax (municipal business tax) is 3 % to be multiplied by a municipal factor ranging from 2 to 3.5. The rate in the table is for Luxembourg City.
- Malta: The rate shown does not take into account the corporate tax refund system.
- Portugal: As from 2007 the rate for Portugal includes the maximum 1.5 % rate of a municipal surcharge. As from 1.1.2014 the State tax is 3 % on taxable profits between EUR 1.5 and 7.5 million, 5 % on taxable profits between EUR 7.5 and 35 million and 7 % on profits exceeding EUR 35 million.
- Slovakia: The standard CIT rate was reduced to 2.2 % on the 1.1.2014, together with the introduction of a minimum (lump sum) tax, whose value vary with turnover (EUR 480 for not VAT registered companies, EUR 960 if small VAT registered companies and EUR 2880 if annual turnover above EUR 500 000).
- United Kingdom: Rates given are rates for the tax year starting in April.

STABILISATION IN EFFECTIVE AVERAGE TAX RATES

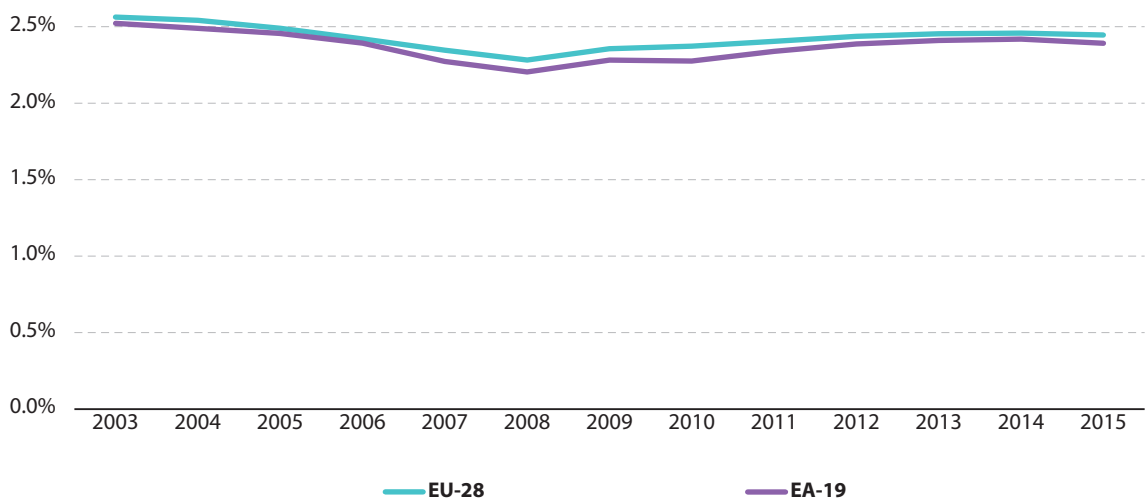
Another indicator of the tax burden on corporations is the effective average tax rate (EATR). This is a forward-looking micro based indicator computed by applying some of the basic tax rules to a hypothetical investment, as opposed to the ITRs which are based on real aggregated revenues and tax bases derived from national accounts data (backward-looking). The methodology used for the calculation of EATRs is explained in the ZEW report by Devereux et al. (2008)

and follows the methodology set out by Devereux and Griffith (1999, 2003).

EATRs have decreased over the last decade largely in line with the fall in the CIT rate, but the latest data show a stabilisation around the 21 % level for the EU-28 since 2010 (see Graph 16). The EU-28 average EATR in 2016 was 20.9 %. However, EATR levels vary considerably between Member States (see Table 85 in Annex A). The EATR is the lowest in Bulgaria (9 %), Cyprus (13.1 %), Lithuania (13.6 %), and Ireland (14.1%) and the highest in France (38.4 %), Malta (32.2%) and Spain (30.3 %) ⁽¹⁾.

Graph 17: Environmental tax revenues, 2003-2015

(% of GDP)



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

Environmental taxation

EU REVENUES RELATIVE TO GDP REMAIN STABLE SINCE 2012

Since the economic crisis, environmental taxation has once again taken on a key role in policy debates as an instrument for raising revenue in a beneficial way — through improving the quality of the environment — while creating room to deliver labour tax cuts and thus help to boost employment.

The overall trend at EU level can be seen in Graph 17. After falling between 2002 and 2008, environmental tax revenues as a percentage of GDP started to rise in 2009. However, they would appear to have slowed down since 2012, and are now positioned at 2.4 % of GDP (in 2015).

The ratio of environmental tax revenues to GDP differs between Member States, with Croatia (4.1 %), Denmark (4 %), Slovenia (3.9 %) and Greece (3.7 %) having the highest ratios, and Slovakia and Lithuania (both 1.8 %) registering the lowest.

These tax revenue trends shed light on the importance of environmental taxes as a revenue source, but need to be interpreted with caution. They are the result of changes in environmental tax rates and tax bases. A zero increase in tax revenue may arise when the underlying tax base (e.g. fossil fuel consumption) has decreased, but the corresponding tax rates have increased. Such “green” dynamics may not be captured fully in the tax revenue data.

⁽¹⁾ It should be noted that the ZEW calculation of the corporate statutory effective tax rate for Spain includes the IAE (*Impuesto sobre Actividades Economicas*) which is a local tax levied on the operation of a business activity. It can be characterized as a non-income tax on business capital. It is only loosely linked to corporate turnover and does not relate to corporate profit.

LARGE DIFFERENCES IN COMPOSITION AND DYNAMICS BETWEEN MEMBER STATES

Graph 18 shows the composition of environmental tax revenues in 2015. The preponderant role of energy tax revenues in environmental tax receipts is clear for almost all countries, (accounting for some 77 % of EU-28 environmental tax revenues) — of which transport fuel taxes represent around 70 % of receipts — followed by non-fuel transport taxes (20 %) and pollution / resources taxes (4 %).

Changes in the structure of environmental tax revenues between 2005 and 2015 can be seen in Graph 19, with Greece, Slovenia, Italy and Estonia displaying the largest

increases in both environmental tax revenues overall and in energy tax receipts.

AROUND THREE QUARTERS OF ENERGY TAX REVENUES COME FROM TRANSPORT FUEL

Around 70 % of energy tax revenues in the EU are raised on transport fuel. In 6 Member States transport fuel represents over 90 % of energy tax revenues (Graph 20). Denmark, Sweden, Italy, the Netherlands, Finland and Greece have the lowest share of transport fuel tax revenues (between 40 % and 62 %). Overall energy tax revenue is highest in Slovenia, Greece and Italy (3 %, 3 % and 2.8 % of GDP respectively).

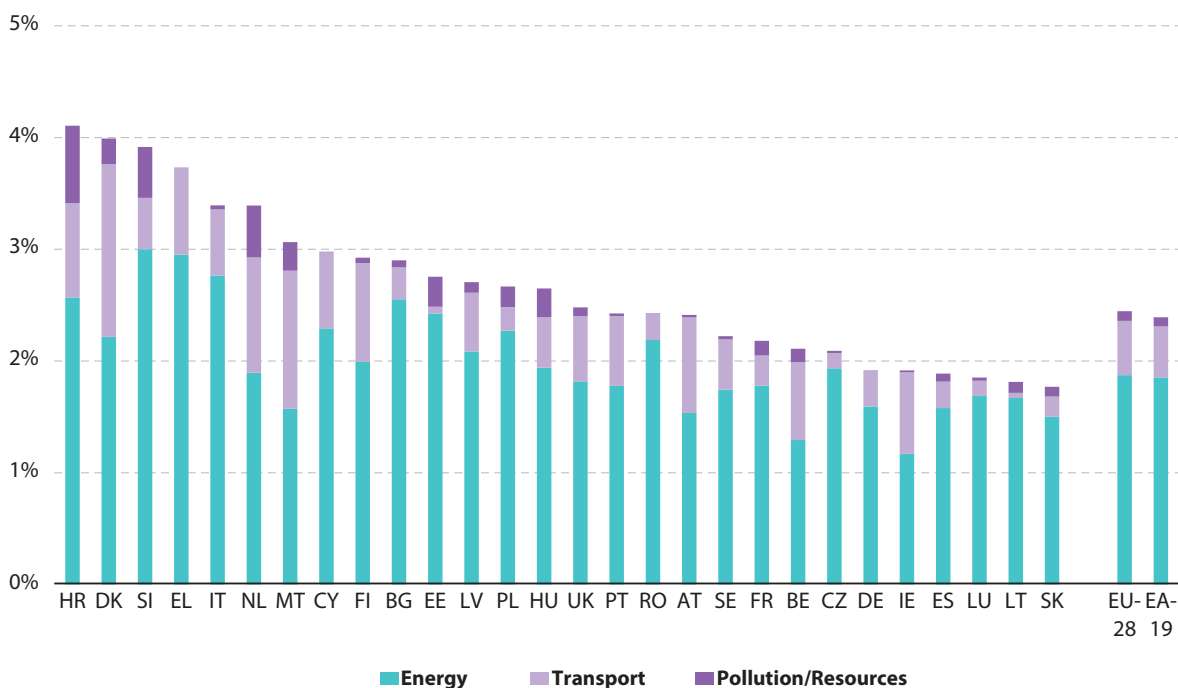
Property Taxes

TWO-THIRDS OF PROPERTY TAXES IN THE EU ARE RECURRENT TAXES

Property taxes cover recurrent taxes on immovable property, which typically are paid annually and are linked to some measure of the value of the property, and

other property taxes, which include taxes on property transfers and transactions. In the EU generally, it is recurrent property taxes that dominate, accounting for 1.6 % of GDP and 62.8 % of all property taxes in 2015 (Graph 21 shows the composition of property taxes for the Member States ordered by the amount of recurrent property taxes as a percentage of GDP).

Graph 18: Structure of environmental taxes, 2015
(% of GDP)



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

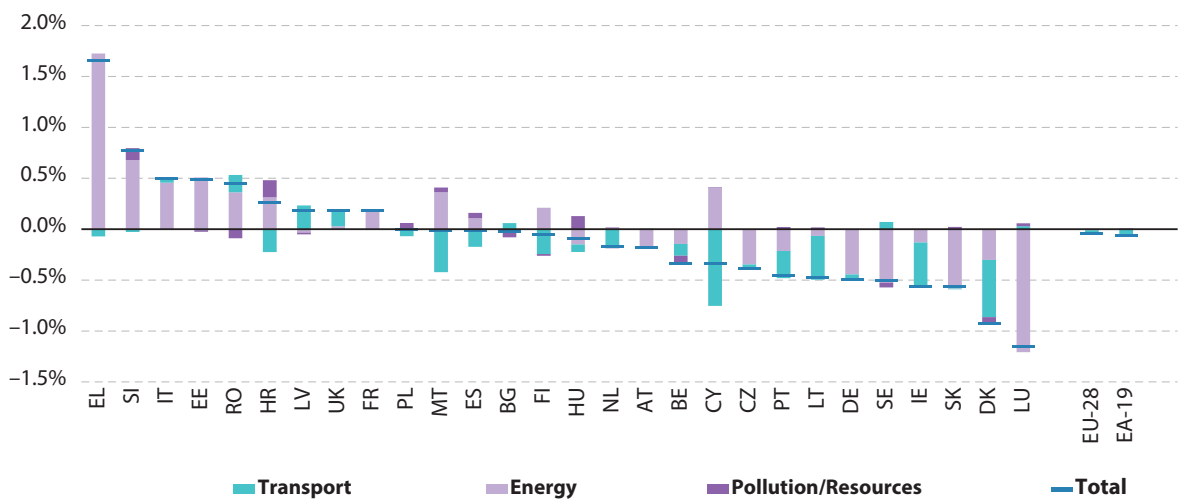
Recurrent taxes on real estate property have attracted increasing attention from policy makers because in many countries where they are low they offer a potential source for increasing revenue, while at the same time they are considered to be the least detrimental to economic growth given the immobility of the tax base.

Nevertheless, there are significant differences between Member States. The highest recurrent property taxes can be found in the France (3.2 % of GDP), the United Kingdom (3.1 %) and Greece (2.7 %). The lowest rates are

found in Croatia⁽¹²⁾, Luxembourg and Malta (which does not levy this type of tax at all). Other forms of property taxes are relatively high in Belgium, Spain, France, Luxembourg and Malta.

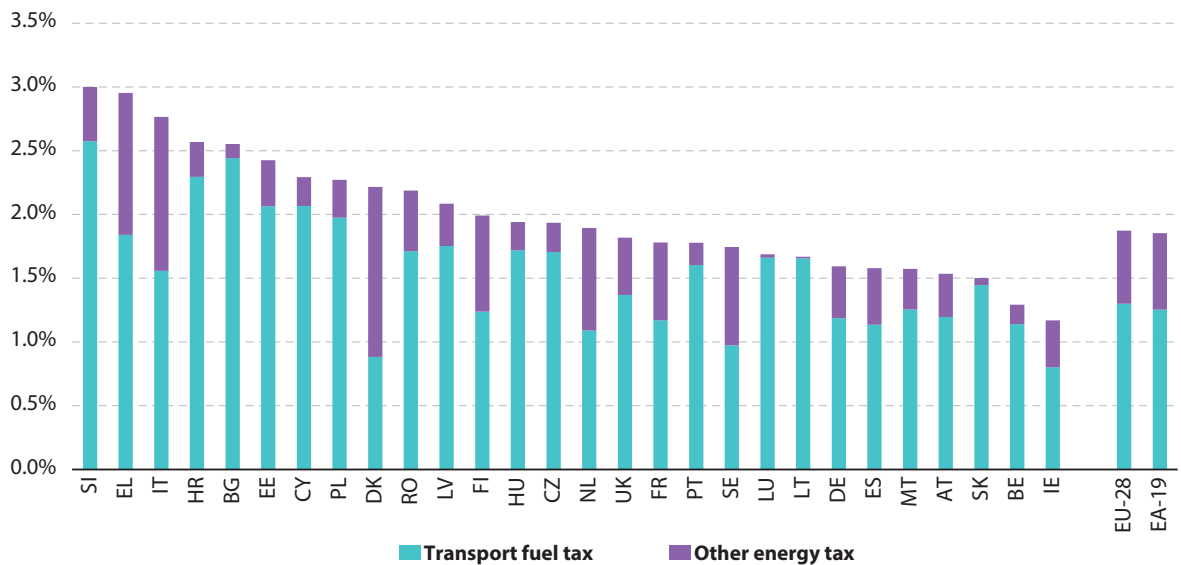
The trend since 2009 has been different for the two types of property taxes. Revenues from recurrent taxes have risen from 1.3 % of GDP in 2009 to 1.6 % in 2015, while revenues from other property taxes fell sharply in 2009 to 0.8 % of GDP (from 1.1 % the year before), but have gradually increased again reaching 1 % of GDP in 2015.

Graph 19: Evolution of the structure of environmental taxes, 2005-2015
(difference in percentage points of GDP)



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

Graph 20: Energy tax revenues by Member State, 2015
(% of GDP)

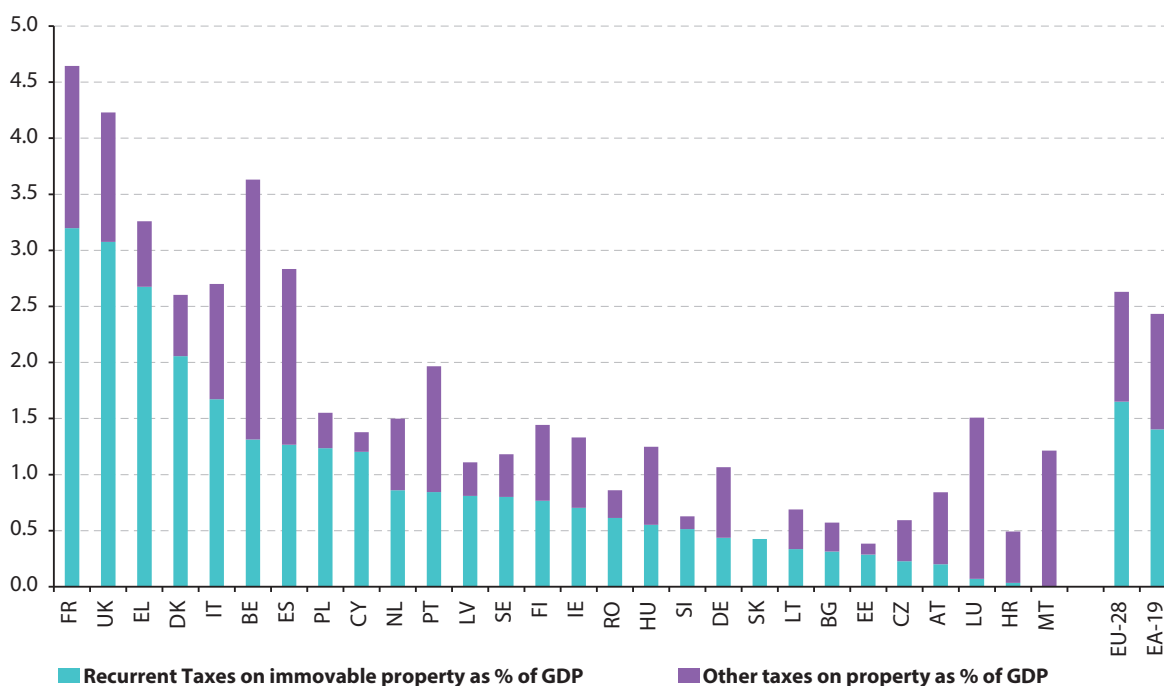


Source: DG Taxation and Customs Union

⁽¹²⁾ The Republic of Croatia is currently collecting a utility fee, which has elements of a property tax. A property tax is planned to be introduced from 1 January 2018.

Graph 21: Composition of property taxes by Member State, 2015

(% of GDP)



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

Payable tax credits

WHAT ARE PAYABLE TAX CREDITS?

In this section we look at some figures for so-called 'payable' tax credits because the way they are treated in the calculation of tax revenues can have some impact on taxation indicators.

Tax credits reduce tax liabilities. If the amount to be credited to the taxpayer is higher than the tax liability, the exceeding amount is either 'wasted' or actually transferred by the government to the taxpayer. The former category of tax credits is called non-payable (or 'wastable') tax credits, while the latter category is called payable (or 'non-wastable') tax credits.

'Payable tax credits' are credited against a tax liability, and only need to be paid out to beneficiaries if they exceed the tax liability. Conceptually, a payable tax credit can be split into two components: one component (the 'tax expenditure component') is used to decrease the tax liability, and the other (the 'transfer component') is the remainder left over if the total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment.

THE TREATMENT OF PAYABLE TAX CREDITS IN THE RECORDING OF TAX REVENUES

There are two main methods for recording payable tax credits in tax revenue statistics.

- the 'gross method' which treats payable tax credits as expenditure provisions, and consequently deducts neither the tax expenditure component nor the transfer component from recorded tax revenues – this is used in most international national accounts manuals (ESA 2010, the SNA 2008, and the IMF GSM 2014);
- the 'split method' which deducts only the part of payable tax credits used to reduce the tax payer's tax liability (the 'tax expenditure component' of the credit) – this method was used by most countries in the past and is currently favoured by the OECD.

For those countries where tax credits are widely used, this difference in treatment is important because it can have a significant effect on the reported tax revenues.

The European System of National Accounts (ESA) recently underwent a major revision, and this included a harmonisation in the way payable tax credits are recorded. The new system, ESA 2010, adopts the 'gross method' of reporting – following on from the harmonisation on the recording of tax credits introduced in the SNA 08 and in line with the IMF's Government Finance Statistics Manual 2014 – with the whole amount of payable tax credits recorded as government expenditure (under the appropriate expenditure transaction). To keep the accounting of government budget balance right, this means that the full amount of the payable tax credits is also recorded on the other side of the government budget, as tax revenues. This recording method has important implications for tax indicators since it might increase the recorded tax revenues of those Member States that use payable tax credits.

Another recording method (the 'split method') is favoured by the OECD. This involves deducting from tax revenues that part of the payable tax credits that is actually used to reduce the tax liability *but* including the part of the payable tax credits that is actually transferred to the tax payer as a component of government expenditure.

Both methods have their own methodological rationale. The gross approach adopted under ESA 2010 clarifies an issue that was previously neither explicit nor harmonized. Under ESA95, this left some scope for the different ways of recording of the total tax revenue and total expenditure of general government. The rationale for recording non-payable tax credits and tax reliefs/ reductions acting on the tax base as reducing government revenue (and the tax burden) is that these affect only tax payers. On the other hand, payable tax credits, by their very nature, can affect tax payers and households and corporations not paying taxes alike. A decision to introduce a tax credit

or not have a tax credit but budget an equal amount of expenditure (e.g. subsidies, social benefits, other current transfers or capital transfers in particular investment grants) thus has the same effect on government net lending / net borrowing. There is thus a case for such a decision to be neutral on national accounts aggregates such as GDP, GNI and key government aggregates.

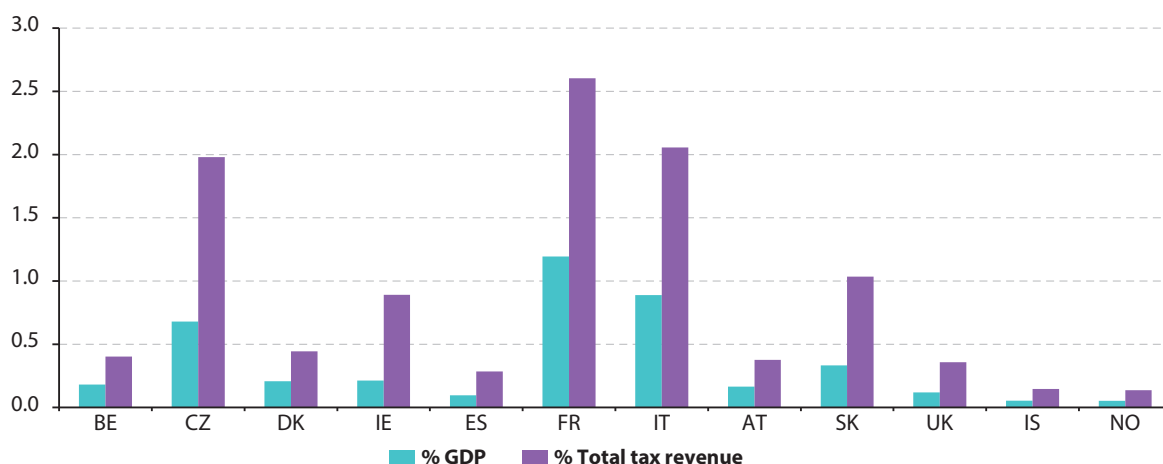
On the other hand, the split approach aims to avoid an increase in tax revenues due to the inclusion of amounts that are not collected. It also eliminates the distinction between payable and non-payable tax credits which are always recorded on a 'net' basis, that is, only the net amount is recorded on the revenue side of the government budget and nothing is recorded as a subsidy on the expenditure side.

COUNTRIES REPORTING PAYABLE TAX CREDITS

It should be noted that not all countries use tax credits and/or payable tax credits as a means of providing tax incentives to their taxpayers. Payable tax credits exist in ten EU Member States (Belgium, Czech Republic, Denmark, Ireland, Spain, France, Italy, Austria, Slovakia and the United Kingdom) as well as Iceland and Norway. Luxembourg and Iceland do not yet report the relevant items. The remaining countries report this item as "not applicable".

In those countries covered by this report with payable tax credits, the relative amount of such credits varies considerably (Graph 22). France (1.2 %) and Italy (0.9 %) have the highest percentage of payable tax credits in relation to GDP. At the other extreme, Spain, Iceland and Norway record payable tax credits of less than 0.1 % of GDP.

Graph 22: Size of payable tax credits, 2015



Source: Eurostat, except for Czech Republic and Iceland (source OECD).

The breakdown of payable tax credits between the tax expenditure component and the transfer component can be seen in Table 5. This decomposition is not available for all countries.

While the main data sources (Eurostat and OECD) ⁽¹³⁾ are generally comparable in their recording of payable tax credits, there are a limited number of significant divergences. For Germany, the data reported to Eurostat under the ESA 2010 national accounts system indicate no payable tax credits for Germany, whereas the OECD data show tax credits worth EUR 42 billion, of which EUR 26 billion for the tax expenditure component. For the UK, the only payable tax credits reported to Eurostat are for corporate taxes, and there are no reported payable tax credits related to individual income/profit. However,

the OECD data contain amounts for both, with individual tax credits accounting for a total of £29 billion, of which £2.4 billion is the tax expenditure component.

THE EFFECTS OF THE DIFFERENT METHODS ON TAX REVENUE INDICATORS

The impact of the two different ways of recording payable tax credits can be seen in Table 6. Using the 'gross method' leads to recorded tax revenues that are between 0.01 and 0.7 percentage points of GDP higher than they would be under the 'split method'. The countries where this divergence is the greatest are the Czech Republic, Italy and Denmark.

Table 5: Payable tax credits, 2015

(million euros)

	Total	Tax expenditure component	Transfer component
Belgium	745	450	295
Czech Republic	1 135	808	327
Denmark	563	535	28
Germany ⁽¹⁾	:	:	:
Ireland	544	544	:
Spain	1 040	815	225
France	26 047	15 617	10 430
Italy	14 592	7 845	6 747
Luxembourg ⁽²⁾	:	:	:
Austria	560	310	250
Slovakia	262	:	:
United Kingdom ⁽³⁾	3 067	1 102	1 965
Iceland	8	1	7
Norway	185	42	142

⁽¹⁾ Other data for the year 2015 submitted by the German Federal Ministry of Finance to the OECD show significant tax credits: Total tax credits EUR 42 151 million; Tax expenditure component EUR 26 442 million; Transfer component EUR 15 708 million. However, these amounts are not considered as tax credits under ESA 2010 definitions followed by Eurostat.

⁽²⁾ Data submitted by the Luxembourg to the OECD give a total tax credit of EUR 198 million. However, these amounts are not recorded in the ESA 2010 data of Eurostat.

⁽³⁾ Data (for 2015) submitted by the UK to the OECD show significantly higher levels of tax credits: Total tax credits EUR 42 986 million; Tax expenditure component EUR 4 589 million; Transfer component EUR 38 397 million. However, only the amounts relating to corporate taxes are considered as tax credits under ESA 2010 definitions followed by Eurostat.

Source: Eurostat, except for Czech Republic and Iceland (source OECD) and component breakdown for France and Ireland (Ministry of Finance/OECD).

In addition to the impact on the overall tax revenue to GDP ratio, the treatment of payable tax credits can have an effect on the figures reported under labour tax revenues (and the associated ITR on labour) for countries with payable working tax credits, and capital tax revenues for countries with payable credits for corporations.

In the main graphs and tables of this report this ESA 2010 approach has been employed (gross method), but the effects of adjusting the tax to GDP indicator for payable tax credits are shown in section G of the country tables in Part 2.

⁽¹³⁾ The OECD payable tax credits data cited in this section are from the 2016 edition of the OECD's 'Revenue Statistics' report. These data will be updated again during 2017.

Table 6: Effect of treatment of payable tax credits on total tax revenue indicators, 2015

	Total tax revenue (million euros)		Total tax revenue (% of GDP)	
	Gross method	Split method	Gross method	Split method
Belgium	185 053	184 603	45.1	45.0
Czech Republic	57 330	56 521	34.3	33.9
Denmark	126 749	126 215	46.6	46.4
Ireland	61 084	60 540	23.9	23.7
Spain	364 489	363 674	33.9	33.8
France	1 000 576	984 959	45.9	45.2
Italy	709 764	701 919	43.2	42.7
Austria	148 824	148 514	43.8	43.7
Slovakia	25 321	:	32.2	:
United Kingdom	856 985	855 883	33.3	33.2
Iceland	5 550	5 549	36.7	36.7
Norway	135 058	135 015	38.8	38.8

Source: Eurostat, except for Czech Republic and Iceland (source OECD) and component breakdown for France and Ireland (Ministry of Finance/OECD).

Implicit tax rate on capital

INTRODUCTION

The implicit tax rate (ITR) on capital attempts to measure what percentage of the potential capital tax base is actually collected in revenue. It is defined as the ratio between taxes on capital and the aggregate of capital and savings income. The numerator includes taxes levied on the income earned from savings and investments by households and corporations, taxes related to stocks of capital stemming from savings and investment in previous periods, as well as taxes on transactions of assets. A full definition and description of the methodology for the ITR on capital (based on ESA2010) can be found in Annex B.

The ITR on capital and its sub-divisions have not been published in Taxation Trends since the 2014 edition. This is because these indicators are currently under review and will be published again in detail once they have been re-designed. In the meantime, this section gives some first updated figures for the overall ITR on capital, using the same method of calculation as in earlier editions, but based on the latest national accounts data under the new ESA 2010 system.

IMPORTANT CAVEATS

It should be noted that the capital tax base components (the denominators of the ITR) are only a rough approximate measure of the worldwide capital income of a country's residents for domestic purposes, and the

ITR denominators may differ from the statutory tax bases defined in legislation for the following reasons:

- Fixed capital depreciation: different prices are used between national vs. profit and loss accounts.
- Consumption of fixed capital: the calculations are not comparable across countries.
- Capital gains are not part of profits in national accounts.
- Central banks: non-taxable profits are included in the denominator.
- There is no separation of interest payments made by households and the self-employed.
- Taxable profits and tax revenues reduced by carry-forwards cause cyclical mismatches in the base and in the ITRs distorting international comparisons. Differences between imputed rents on owner-occupied dwellings between national accounts and tax provisions also produce biases.

THE ESA 2010 CHANGE

This methodological change in the national accounts of the EU ^(*) gave the Member States the opportunity to re-benchmark their national accounts, review their data sources and introduce new or improved ones. As a result, this methodological update led – in most cases – to significantly higher levels of nominal GDP, with an

(*) A full description of all the changes between ESA95 and ESA 2010 can be found in the <http://ec.europa.eu/eurostat/product?code=KS-GQ-15-002&language=en>.

average growth of 3.7 % for the EU 28 in 2010 with a breakdown of 2.3 % due to methodological changes and 1.4 % due to new and improved data sources.

The ESA 2010 change also led to a revision of the income components of GDP, which has had an effect on some of the elements of the ITR on capital. For example, in ESA 95, operating surplus and mixed income accounted for just less than 40 % of GDP for both the EU-28 and the euro area in 2010, while compensation of employees accounted for just under half of GDP. For the same period, the ESA 2010 change increased the proportion of operating surplus and mixed income in both the EU-28 and the euro area by 1.7 percentage points.

OVERALL IMPLICIT TAX RATE ON CAPITAL

Table 7 shows the overall ITR on capital estimates (ESA 2010 based) for the 1995-2015 period.

CAPITAL TAX BASE

Table 8 shows estimates of the capital tax base to GDP ratio for the whole 1995-2015 time period using Eurostat data already adjusted to ESA2010 changes. This table shows complete data coverage for 20 Member States and Norway, and partial estimates for Bulgaria, Ireland, Spain, Croatia, Lithuania and Romania. The table does not provide estimates for Malta and Luxembourg due to lack of sector data.

Table 7: Implicit tax rate on capital, 1995-2015
(%)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Diff. 1995 to 2015 (1)	
BE	24.7	25.9	27.1	29.1	30.1	28.8	28.8	29.9	30.9	31.6	31.1	31.9	30.2	31.0	28.3	27.4	29.6	34.4	37.4	37.4	38.0	13.3	
BG	9.9	11.7	9.6	10.0	12.4	10.7	13.3	11.1	11.4	11.2	10.0	10.7	16.3	14.3	11.5	11.1	10.0	11.1	12.8	13.0	13.0	3.2	
CZ	22.3	19.3	21.5	18.4	19.6	18.8	19.6	21.3	21.7	21.4	19.8	19.5	19.8	18.4	17.6	16.8	17.1	17.7	18.5	17.2	17.8	-4.5	
DK	27.9	28.1	28.9	34.5	33.8	31.6	27.2	27.3	32.6	39.7	45.3	38.7	40.3	35.8	31.8	38.7	36.5	37.6	33.4	40.4	34.4	6.5	
DE	20.8	23.2	22.1	23.2	26.5	26.4	19.9	18.8	19.4	19.4	20.4	21.1	21.4	21.2	20.4	19.2	20.9	22.8	23.4	23.8	24.2	3.4	
EE	16.2	10.0	11.6	12.8	10.3	7.0	5.8	7.4	8.7	8.7	8.4	8.6	9.4	11.1	14.5	9.4	7.4	7.9	8.9	9.4	12.5	-3.8	
IE	11.1	11.3	12.6	14.7	16.6	19.1	16.4	16.8	15.8	14.6	16.9	16.0	16.0	17.1	18.0	17.2	19.9	19.2	20.2	21.4	22.8	-2.4	
EL	11.1	11.3	12.6	14.7	16.6	19.1	16.4	16.8	15.8	14.6	16.9	16.0	16.0	17.1	18.0	17.2	19.9	19.2	20.2	21.4	22.8	11.7	
ES	36.5	39.2	40.1	39.9	42.5	42.3	42.2	41.3	41.3	42.4	44.1	45.7	44.2	43.4	44.7	43.5	45.5	51.3	54.4	53.9	52.7	16.2	
FR	36.5	39.2	40.1	39.9	42.5	42.3	42.2	41.3	41.3	42.4	44.1	45.7	44.2	43.4	44.7	43.5	45.5	51.3	54.4	53.9	52.7	16.2	
HR	19.0	21.0	23.1	23.9	26.1	28.4	27.4	28.6	28.8	24.4	24.4	25.6	28.1	30.4	26.0	25.4	27.7	25.6	27.5	25.4	26.5	7.4	
IT	24.3	24.6	27.9	24.9	25.5	24.5	24.4	24.7	26.5	24.9	24.7	27.8	30.0	29.8	30.9	28.6	28.9	33.7	34.6	33.5	34.3	10.0	
CY	14.2	15.0	14.8	17.1	18.2	18.9	17.4	17.6	15.9	20.3	23.6	27.7	38.2	30.2	23.4	21.6	19.8	19.7	22.2	22.2	22.2	25.4	11.1
LV	37.0	32.8	30.7	30.9	28.0	16.6	16.0	12.9	11.0	11.1	12.4	14.8	17.3	21.4	13.4	11.9	12.4	14.3	14.5	15.6	15.6	-21.4	
LT	13.6	14.4	13.1	13.8	15.1	17.4	17.3	15.9	17.8	17.3	17.5	17.2	20.3	20.2	23.5	21.5	19.2	21.7	17.5	17.4	18.4	4.8	
HU	13.6	14.4	13.1	13.8	15.1	17.4	17.3	15.9	17.8	17.3	17.5	17.2	20.3	20.2	23.5	21.5	19.2	21.7	17.5	17.4	18.4	4.8	
MT	19.6	21.3	20.5	20.0	19.9	18.6	19.2	18.4	15.9	15.0	13.5	13.9	13.3	14.6	11.6	10.9	8.8	9.7	9.7	11.4	12.1	-7.5	
NL	19.6	21.3	20.5	20.0	19.9	18.6	19.2	18.4	15.9	15.0	13.5	13.9	13.3	14.6	11.6	10.9	8.8	9.7	9.7	11.4	12.1	-7.5	
AT	25.9	28.8	29.0	28.9	27.5	26.8	33.1	27.3	26.1	26.4	24.3	23.4	24.6	25.8	24.6	23.4	23.8	23.7	27.1	27.7	29.9	4.0	
PL	18.7	19.2	20.1	19.2	21.3	20.5	21.2	22.4	20.7	19.0	20.1	20.9	23.0	23.5	19.5	17.9	17.8	18.9	19.1	18.1	18.7	0.0	
PT	19.0	21.0	23.1	23.9	26.1	28.4	27.4	28.6	28.8	24.4	24.4	25.6	28.1	30.4	26.0	25.4	27.7	25.6	27.5	25.4	26.5	7.4	
RO	26.2	19.5	18.3	18.6	17.8	17.6	17.0	17.0	18.6	15.6	14.3	14.6	15.8	16.8	14.1	12.1	12.9	11.4	11.0	13.1	13.1	-13.1	
SI	13.3	16.1	14.9	16.0	16.4	18.0	18.7	18.6	18.8	21.0	25.2	25.2	26.6	24.3	22.7	25.3	23.6	25.7	23.7	22.5	21.9	8.6	
SK	27.9	25.0	22.6	22.1	20.9	18.4	16.4	16.8	16.8	13.8	13.8	12.5	11.9	12.0	10.9	10.2	10.2	10.8	12.8	14.7	15.9	-12.0	
FI	31.5	33.3	33.9	35.1	35.5	40.6	27.6	30.3	28.0	27.9	28.6	27.4	28.8	28.9	29.3	29.2	28.6	29.3	33.5	30.6	31.4	-0.1	
SE	18.8	25.4	27.7	27.8	33.2	39.2	30.2	26.9	26.3	25.5	31.5	26.7	30.8	24.4	29.3	27.5	28.2	27.2	29.7	28.7	32.7	14.0	
UK	24.4	24.4	27.1	29.5	33.0	34.0	36.4	33.8	30.9	33.0	33.4	37.4	37.5	39.8	33.6	32.6	31.4	31.5	31.0	29.4	31.6	7.2	
IS	38.7	39.5	37.7	35.3	39.9	42.5	42.9	43.1	39.8	41.0	41.0	42.6	41.1	42.3	42.7	42.7	43.2	40.7	36.6	33.3	30.3	-8.5	
NO	38.7	39.5	37.7	35.3	39.9	42.5	42.9	43.1	39.8	41.0	41.0	42.6	41.1	42.3	42.7	42.7	43.2	40.7	36.6	33.3	30.3	-8.5	

(1) Or between the last and the first year for which data are available. In percentage points.

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

Table 8: Capital tax base to GDP, 1995–2015
(% of GDP)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Diff. 1995 to 2015 (%)	
BE	34.3	33.6	33.1	32.9	30.9	32.2	31.8	30.4	28.9	29.7	30.5	31.0	31.7	30.8	29.6	31.9	30.9	29.1	28.2	28.4	28.0	-6.4	
BG	52.8	49.8	55.3	43.5	37.0	40.2	40.5	40.8	37.9	37.3	36.3	36.4	37.7	35.2	36.4	33.8	36.0	34.5	33.1	32.8	32.8	-20.0	
CZ	30.9	29.8	28.5	31.0	31.0	31.0	31.0	30.8	31.2	31.2	32.2	33.2	33.3	32.1	31.1	30.4	30.0	28.7	28.0	29.9	30.1	-0.7	
DK	22.2	21.8	21.5	19.5	19.8	22.2	21.5	21.9	19.6	19.5	20.8	21.0	17.9	17.5	16.5	19.8	20.8	21.7	22.4	23.1	24.6	2.3	
DE	25.3	25.3	26.1	26.2	24.8	24.2	24.7	24.8	24.6	26.5	27.6	29.6	30.4	29.6	26.1	27.7	27.9	26.6	26.2	25.8	26.1	0.8	
EE	21.5	25.6	25.9	28.9	30.6	30.8	31.9	31.9	31.4	31.1	31.5	30.5	29.3	24.7	18.7	24.2	28.9	29.3	29.5	27.6	24.1	2.6	
IE	:	:	:	:	46.0	46.0	43.9	44.5	43.6	41.7	38.5	36.1	36.1	32.7	33.9	37.3	38.2	39.7	40.8	39.7	39.0	-7.0	
EL	57.8	56.8	54.4	53.2	51.4	49.7	48.4	45.8	45.2	45.9	43.8	43.3	42.3	40.7	39.7	37.8	37.7	37.0	37.9	37.3	36.4	-21.3	
ES	:	:	:	:	31.3	30.9	30.9	30.6	29.9	29.1	27.8	26.8	25.9	25.5	26.3	25.7	25.7	26.8	27.4	27.1	26.9	-4.4	
FR	22.9	22.9	23.5	24.3	23.7	24.2	24.4	23.6	23.0	23.2	23.0	23.1	23.8	24.0	20.9	21.7	22.1	20.4	19.9	19.9	20.5	-2.4	
HR	:	:	:	:	:	:	:	18.3	18.1	19.7	22.1	22.6	22.3	22.3	19.4	20.7	22.5	21.9	22.9	22.4	:	4.0	
IT	44.2	44.6	42.6	40.1	39.0	39.7	40.2	38.5	37.8	37.7	36.7	35.9	35.7	34.7	32.7	32.4	32.5	31.4	31.4	31.6	31.7	-12.5	
CY	41.9	41.3	41.3	43.5	44.9	47.3	47.3	44.8	41.4	33.0	32.9	31.4	32.4	35.6	35.7	38.1	44.0	41.8	41.0	41.0	34.6	-7.2	
LV	9.5	9.8	12.8	13.6	14.3	19.5	23.2	26.8	27.0	28.5	26.7	24.0	22.4	18.8	20.2	21.4	25.7	25.0	24.5	22.5	21.9	12.4	
LT	:	:	:	:	:	:	:	:	:	37.1	37.3	35.0	34.5	31.7	29.6	34.0	37.1	37.8	37.6	37.0	34.6	-2.5	
LU	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
HU	25.6	26.9	29.3	29.0	28.6	25.8	26.9	29.1	27.2	28.0	28.0	30.8	29.9	28.2	25.5	26.1	28.2	25.5	27.3	28.3	27.9	2.2	
MT	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
NL	32.8	33.9	36.4	36.1	35.9	37.2	37.4	32.2	32.4	37.0	44.0	44.5	48.2	43.1	40.3	46.9	52.5	46.8	49.6	52.2	47.9	15.1	
AT	24.3	24.6	24.3	24.9	24.1	25.0	24.8	25.4	25.4	26.5	28.2	28.7	28.9	28.1	26.1	27.3	27.6	27.9	25.8	25.0	24.6	0.4	
PL	37.0	34.8	33.7	34.0	32.5	34.4	33.2	33.7	34.7	37.7	38.2	38.3	38.3	36.3	39.7	39.6	40.5	40.7	40.6	40.0	40.2	3.2	
PT	31.2	30.1	28.8	27.8	27.4	26.2	25.5	25.4	24.4	25.6	25.0	25.0	26.2	24.4	25.4	25.5	25.8	27.9	28.2	28.8	28.6	-2.5	
RO	26.6	30.4	39.0	32.1	36.1	32.3	30.0	28.4	27.0	34.6	31.8	33.7	34.5	31.2	32.6	33.7	35.6	36.1	37.8	36.8	:	10.3	
SI	16.6	16.7	19.4	20.2	18.0	18.0	18.0	19.2	19.5	19.0	19.0	20.3	21.0	19.8	17.9	16.7	16.9	15.1	15.8	17.5	17.8	1.2	
SK	29.8	28.5	28.0	27.5	29.0	29.0	31.4	30.2	29.9	33.3	32.3	35.4	37.1	37.8	34.5	36.2	35.5	35.5	34.5	32.9	32.6	2.7	
FI	20.9	21.1	23.0	24.2	24.5	26.3	29.8	26.3	25.3	26.0	25.6	27.9	28.9	25.6	19.6	22.5	23.3	21.1	20.2	22.0	22.4	1.4	
SE	24.4	22.0	22.3	21.3	20.3	20.1	19.1	18.0	18.8	22.5	21.6	26.5	23.4	23.2	19.0	22.4	20.4	19.3	18.5	19.8	19.2	-5.2	
UK	32.1	33.6	33.0	32.2	28.9	28.7	26.9	27.0	28.8	28.2	29.4	28.5	27.6	29.7	29.2	29.1	30.3	29.4	30.2	31.6	30.2	-1.9	
IS	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
NO	22.6	24.4	24.6	20.7	21.3	29.5	29.0	26.8	28.3	31.8	36.4	37.0	34.8	36.0	29.2	31.3	32.9	33.8	32.2	30.7	28.0	5.3	

(?) Or between the last and the first year for which data are available. In percentage points.

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

2

National tax systems: Structure and recent developments

Austria

Table AT.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.9	14.8	14.5	14.1	14.0	14.1	14.5	14.5	14.5	14.8	14.7	14.6	14.6	11	49.8
VAT	7.7	7.7	7.7	7.4	7.4	7.5	7.7	7.7	7.6	7.7	7.7	7.7	7.7	14	26.2
Taxes and duties on imports excluding VAT	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	27	0.4
Taxes on products, except VAT and import duties	3.8	3.8	3.6	3.5	3.4	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.3	20	11.2
Other taxes on production	3.3	3.2	3.1	3.0	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	5	11.9
Direct taxes	13.7	13.5	13.0	12.9	13.4	14.0	12.7	12.8	12.8	13.2	13.7	13.9	14.4	7	49.0
Personal income taxes	10.3	10.0	9.6	9.6	9.8	10.3	9.8	9.7	9.7	10.0	10.2	10.5	10.9	6	37.1
Corporate income taxes	2.3	2.3	2.3	2.2	2.5	2.6	1.8	2.0	2.1	2.1	2.2	2.2	2.3	17	7.9
Other	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	8	4.0
Social contributions	14.1	14.1	14.0	13.8	13.6	13.8	14.2	14.1	14.0	14.2	14.5	14.6	14.7	3	50.1
Employers'	6.7	6.6	6.5	6.5	6.4	6.5	6.6	6.6	6.6	6.6	6.8	6.8	6.9	11	23.3
Households'	7.5	7.5	7.4	7.3	7.2	7.3	7.6	7.5	7.5	7.5	7.7	7.8	7.9	4	26.8
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	42.8	42.3	41.4	40.8	40.9	41.8	41.4	41.3	41.4	42.1	42.9	43.1	43.8	5	148.8
B. Structure by level of government															
as % of total taxation															
Central government	68.1	68.0	67.4	67.1	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.1	12	99.8
State government ⁽¹⁾	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5		2.2
Local government	3.1	3.1	3.1	3.2	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	20	4.5
Social security funds	26.8	27.0	27.6	27.8	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	28.0	17	41.7
EU institutions	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	15	0.6
C. Structure by economic function															
as % of GDP															
Consumption	12.2	12.1	11.9	11.5	11.4	11.4	11.7	11.6	11.6	11.7	11.7	11.6	11.7	16	39.6
Labour	24.0	23.2	22.6	22.6	22.4	23.1	23.3	23.2	23.2	23.8	24.3	24.6	24.8	2	84.2
of which on income from employment	21.1	20.6	20.2	20.1	20.0	20.6	20.7	20.6	20.6	21.0	21.5	21.6	21.8	4	74.3
Paid by employers	9.2	9.1	9.0	8.9	8.8	9.0	9.3	9.3	9.3	9.4	9.6	9.7	9.7	4	32.8
Paid by employees	11.8	11.5	11.2	11.2	11.2	11.5	11.4	11.3	11.3	11.6	11.9	12.0	12.2	4	41.4
Paid by non-employed	2.9	2.6	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.8	3.0	2.9	5	9.9
Capital	6.6	7.0	6.8	6.7	7.1	7.3	6.4	6.4	6.6	6.6	7.0	6.9	7.4	13	25.0
Income of corporations	2.3	2.3	2.3	2.2	2.5	2.6	1.8	2.0	2.1	2.1	2.2	2.2	2.3	18	7.9
Income of households	0.8	0.8	0.8	0.9	1.1	1.3	1.1	0.9	0.9	0.8	0.8	0.9	1.1	11	3.7
Income of self-employed	2.4	2.8	2.6	2.5	2.4	2.4	2.5	2.5	2.4	2.4	2.5	2.6	2.7	3	9.3
Stock of capital	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.2	1.2	1.4	1.2	1.2	21	4.1

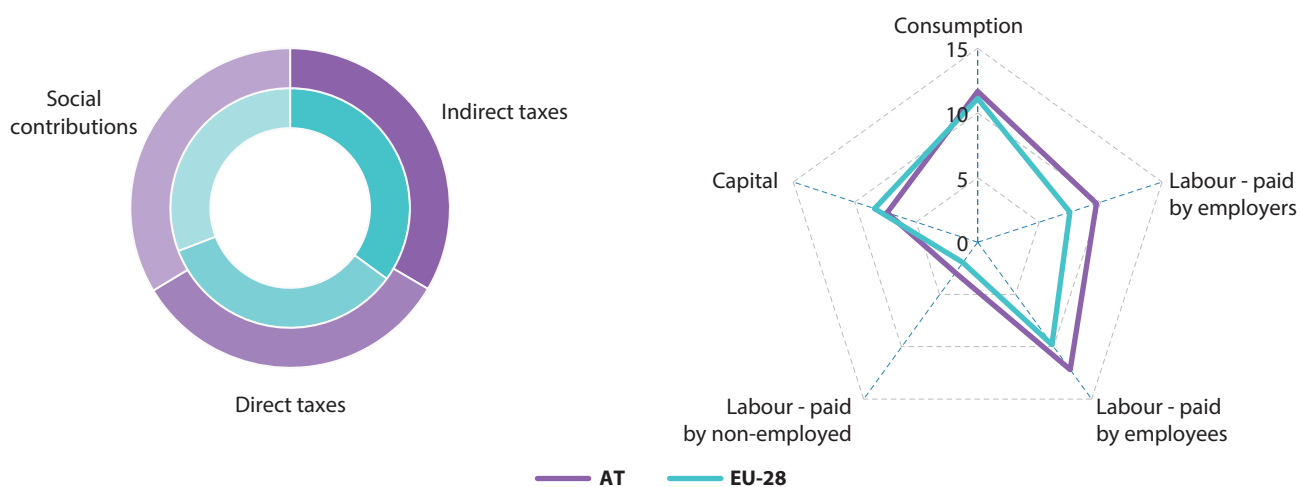
Table AT.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.7	2.7	2.6	2.4	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	18	8.2
Energy	1.7	1.8	1.7	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.5	1.5	25	5.2
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.2	20	
Transport	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	5	2.9
Pollution and resources	0.05	0.03	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	21	0.1
E. Property taxes as % of GDP															
Taxes on property	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.8	21	2.9
Recurrent taxes on immovable property	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	25	0.7
Other taxes on property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.6	11	2.2
F. Implicit tax rates %															
Consumption	22.3	22.3	21.9	21.4	21.7	21.7	21.8	21.7	21.6	21.7	21.5	21.6	21.9	12	
Labour	42.1	42.0	41.8	41.9	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.6	43.1	3	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2		0.6
Tax expenditure component	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		0.3
Transfer component	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		0.3
Total tax revenue adjusted for payable tax credits	42.6	42.1	41.2	40.6	40.8	41.7	41.2	41.1	41.3	42.0	42.8	43.1	43.7		148.5

(¹) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure AT.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))

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

Table AT.2: Latest tax reforms

Description of measure	Change	Date
Other corporate taxes		
Type of tax concerned: Stability Levy (assessment base = balance sheet total): decrease of the tax rate (up to EUR 20 bn. from 0.09 % to 0.024 %, over EUR 20 bn. from 0.11 % to 0.029 %), decrease of the general tax allowance from EUR 1 bn. to EUR 0.3 bn., introduction of an upper barrier (20 % of net income, 50 % of average net income in last 3 years, but at least 5 % of levy calculated according to tax base and tax rates); abolition of the surcharge (25 % of the tax); introduction of a one-off payment (payable over four years from 2017 to 2020): 0.211 % from a balance sheet total of EUR 0.3 bn. up to EUR 20 bn., 0.258 % above EUR 20 bn.	Rate decrease	Announcement: 12-07-2016 Legislation: 30-12-2016 In force from: 01-01-2017

Belgium

Table BE.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.0	13.1	13.2	13.2	13.1	13.0	12.8	13.1	13.1	13.4	13.4	13.3	13.2	17	54.2
VAT	6.6	6.7	6.9	6.9	6.9	6.8	6.8	6.9	6.9	6.9	7.0	6.9	6.7	24	27.5
Taxes and duties on imports excluding VAT	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	8	2.5
Taxes on products, except VAT and import duties	3.8	3.9	3.9	3.9	3.8	3.7	3.6	3.7	3.6	3.6	3.6	3.6	3.7	17	15.1
Other taxes on production	1.9	1.9	1.8	1.8	1.7	1.8	1.9	1.9	2.0	2.3	2.2	2.3	2.2	7	9.1
Direct taxes	16.7	17.0	16.9	16.9	16.6	16.9	15.7	16.1	16.6	17.1	17.9	17.8	17.5	3	72.0
Personal income taxes	12.6	12.4	12.4	11.9	11.8	12.2	12.0	12.1	12.3	12.5	13.0	12.9	12.6	4	51.6
Corporate income taxes	2.8	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.2	3.4	6	13.8
Other	1.3	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.6	4	6.5
Social contributions	13.8	13.5	13.3	13.2	13.3	13.7	14.2	13.9	14.1	14.3	14.5	14.3	14.3	6	58.8
Employers'	8.3	8.1	8.0	8.0	8.1	8.3	8.6	8.4	8.6	8.8	8.9	8.8	8.8	4	36.1
Households'	5.5	5.4	5.3	5.2	5.2	5.4	5.6	5.5	5.5	5.5	5.6	5.5	5.5	11	22.7
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	43.5	43.6	43.5	43.3	43.0	43.6	42.7	43.1	43.7	44.8	45.7	45.4	45.1	3	185.1
B. Structure by level of government															
as % of total taxation															
Central government	34.1	33.1	32.1	31.7	30.7	29.8	26.8	28.7	26.8	29.2	29.7	29.8	33.3	27	61.6
State government ⁽¹⁾	24.0	23.5	24.1	24.1	24.3	24.6	24.7	23.7	24.5	24.2	24.0	23.9	23.5		43.5
Local government	5.2	5.0	5.0	5.1	5.2	4.6	5.5	5.2	5.2	4.7	4.8	4.8	5.0	15	9.3
Social security funds	35.5	37.2	37.5	37.9	38.4	39.6	41.7	41.1	42.3	40.7	40.4	40.4	36.9	8	68.3
EU institutions	1.3	1.2	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1	2.3
C. Structure by economic function															
as % of GDP															
Consumption	10.6	10.7	10.8	10.7	10.7	10.5	10.4	10.6	10.4	10.4	10.5	10.4	10.3	24	42.1
Labour	23.9	23.4	23.1	22.6	22.6	23.4	23.8	23.6	24.0	24.2	24.5	24.3	24.0	3	98.5
of which on income from employment	21.9	21.6	21.3	20.9	20.9	21.5	21.9	21.7	22.0	22.2	22.5	22.2	22.0	2	90.2
Paid by employers	8.3	8.1	8.0	8.0	8.1	8.4	8.6	8.5	8.6	8.8	8.9	8.8	8.8	7	36.1
Paid by employees	13.5	13.5	13.3	12.8	12.8	13.2	13.2	13.2	13.4	13.4	13.6	13.4	13.2	2	54.0
Paid by non-employed	2.0	1.7	1.7	1.7	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.0	9	8.4
Capital	8.9	9.4	9.5	9.9	9.6	9.5	8.4	8.7	9.1	10.0	10.6	10.6	10.6	4	43.7
Income of corporations	2.8	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.2	3.4	6	13.8
Income of households	0.4	0.5	0.6	0.5	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.5	16	2.2
Income of self-employed	2.2	2.2	2.2	2.1	2.1	2.2	2.2	2.3	2.2	2.3	2.4	2.4	2.4	4	10.0
Stock of capital	3.4	3.7	3.6	3.7	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	2	17.6

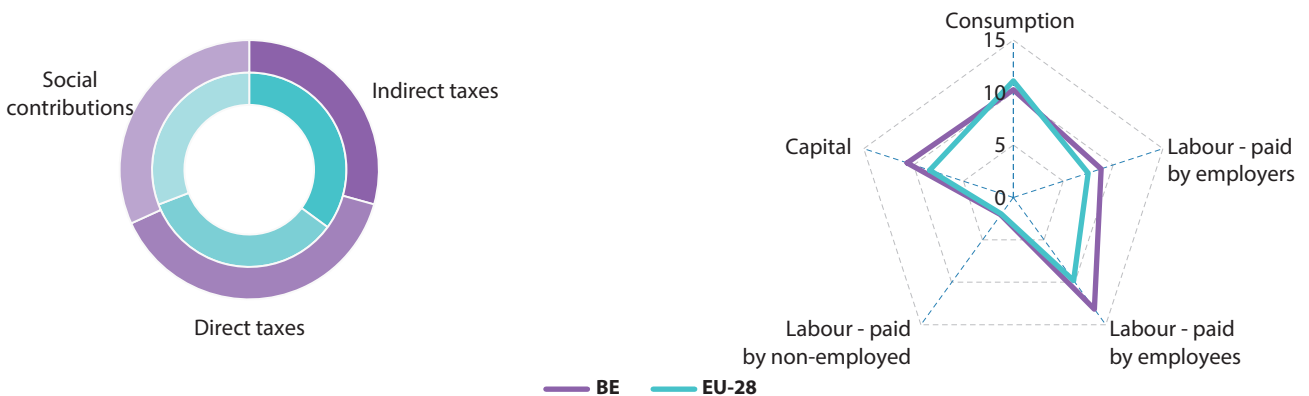
Table BE.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.4	2.5	2.5	2.3	2.2	2.1	2.2	2.2	2.2	2.1	2.1	2.1	2.1	21	8.7
Energy	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.2	1.3	27	5.3
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	23	
Transport	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	9	2.9
Pollution and resources	0.17	0.22	0.20	0.16	0.14	0.14	0.14	0.15	0.14	0.13	0.13	0.13	0.12	10	0.5
E. Property taxes as % of GDP															
Taxes on property	2.8	3.0	2.9	3.1	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3	14.9
Recurrent taxes on immovable property	1.3	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	6	5.4
Other taxes on property	1.5	1.8	1.7	1.8	1.8	1.8	1.6	1.8	2.0	2.2	2.3	2.3	2.3	1	9.5
F. Implicit tax rates %															
Consumption	21.2	21.8	22.0	21.8	22.0	21.2	20.8	21.2	21.0	21.0	21.0	21.0	21.0	13	
Labour	43.0	43.7	43.5	42.6	42.7	42.7	42.5	43.2	43.5	43.3	43.6	43.4	43.6	1	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.0	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2		0.7
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.3	0.3	0.2	0.1		0.4
Transfer component	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1		0.3
Total tax revenue adjusted for payable tax credits	43.5	43.6	43.5	43.2	43.0	43.5	42.7	42.9	43.4	44.5	45.4	45.3	45.0		184.6

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (²) Representing taxes assessed but unlikely to be collected.

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

Figure BE.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table BE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Savings		
Increase of the standard withholding tax rate from 27 % to 30 %; and increase from 17 % to 20 % of the withholding tax on distributed liquidation reserves within the first five years (new reserves built up since 1/1/2017)	Rate increase	Announcement: 20-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Value-added tax		
The VAT exemption is lifted for all online gambling and cash games other than lotteries	Base increase	Announcement: 22-04-2016 Legislation: 01-07-2016 In force from: 01-07-2016
Environmentally-related taxes		
Advanced increase of excise increase (click) on diesel and lower excise decrease (reverse click) on petrol	Rate increase	Announcement: 22-04-2016 Legislation: 01-07-2016 In force from: 01-07-2016
Health-related taxes		
Advanced implementation of previously decided increase and complementary increase in excise duty tobacco	Rate increase	Announcement: 22-04-2016 Legislation: 01-07-2016 In force from: 01-07-2016
Transaction taxes (movable and immovable property)		
Tax on stock exchange transactions becomes applicable to transactions ordered by a resident through a foreign intermediary; and the maximum tax amount is doubled (EUR 650 to EUR 1 300; EUR 800 to EUR 1 600; and EUR 2 000 to EUR 4 000)	Base increase	Announcement: 20-10-2016 Legislation: 25/12/2016 In force from: 01-01-2017
Other taxes		
The new banking tax replaces several taxes: the annual subscription tax, the annual subscription tax «bis», the deduction limitation for certain corporate tax attributes and the contribution to the financial stability fund	New tax	Announcement: 22-04-2016 Legislation: 03-08-2016 In force from: 21-08-2016

Bulgaria

Table BG.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.3	15.9	16.2	16.8	16.2	17.0	14.4	14.2	13.8	15.0	15.4	14.9	15.5	7	7.0
VAT	8.5	9.6	10.0	10.4	9.8	10.4	8.5	8.6	8.1	9.0	9.3	8.9	9.0	7	4.1
Taxes and duties on imports excluding VAT	1.4	1.5	1.8	1.8	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	17	0.1
Taxes on products, except VAT and import duties	3.8	4.1	3.8	3.9	5.6	5.8	5.3	4.9	5.0	5.1	5.2	4.9	5.5	3	2.5
Other taxes on production	0.7	0.7	0.7	0.6	0.4	0.5	0.5	0.5	0.5	0.8	0.8	0.9	0.9	21	0.4
Direct taxes	6.1	5.8	4.8	5.0	7.7	6.3	5.5	5.1	4.8	4.9	5.3	5.7	5.6	27	2.5
Personal income taxes	3.1	3.0	2.6	2.5	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	27	1.4
Corporate income taxes	2.7	2.5	1.8	2.0	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	20	1.0
Other	0.3	0.3	0.4	0.5	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	21	0.2
Social contributions	10.2	10.0	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.4	7.9	7.9	23	3.6
Employers'	7.8	7.6	6.8	5.5	5.3	4.6	4.3	4.2	4.3	4.0	4.5	4.8	4.7	21	2.1
Households'	2.4	2.4	2.7	2.6	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	19	1.4
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	30.6	31.7	30.5	29.9	31.6	30.7	27.2	26.0	25.3	26.7	28.2	28.4	29.0	26	13.1
B. Structure by level of government															
as % of total taxation															
Central government	65.2	67.0	67.1	70.6	72.4	72.2	70.1	71.1	70.0	71.1	70.2	68.8	69.5	7	9.1
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	1.6	1.6	1.8	2.3	2.6	2.9	2.8	2.9	3.0	2.9	3.0	3.0	2.9	21	0.4
Social security funds	33.2	31.5	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	19	3.6
EU institutions	n.a.	n.a.	n.a.	n.a.	0.6	0.8	0.5	0.4	0.5	0.4	0.5	0.5	0.5	14	0.1
C. Structure by economic function															
as % of GDP															
Consumption	13.8	15.4	15.6	16.2	15.7	16.5	13.9	13.7	13.3	14.2	14.7	14.2	14.7	3	6.7
Labour	12.5	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	28	4.5
of which on income from employment	12.5	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	28	4.5
Paid by employers	8.0	7.8	7.0	5.7	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	22	2.2
Paid by employees	4.5	4.3	4.3	4.1	4.5	4.6	4.7	4.2	4.1	4.6	4.8	5.2	5.1	26	2.3
Paid by non-employed	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	28	0.0
Capital	4.3	4.2	3.6	3.9	6.1	5.0	4.2	3.8	3.6	3.8	4.3	4.3	4.4	23	2.0
Income of corporations	2.8	2.6	1.9	2.2	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	19	1.0
Income of households	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	19	0.1
Income of self-employed	1.0	1.0	1.0	0.9	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	18	0.4
Stock of capital	0.5	0.5	0.6	0.7	0.8	0.9	0.7	0.7	0.7	0.9	1.0	1.0	1.1	24	0.5

Table BG.1: Tax Revenue (continued)

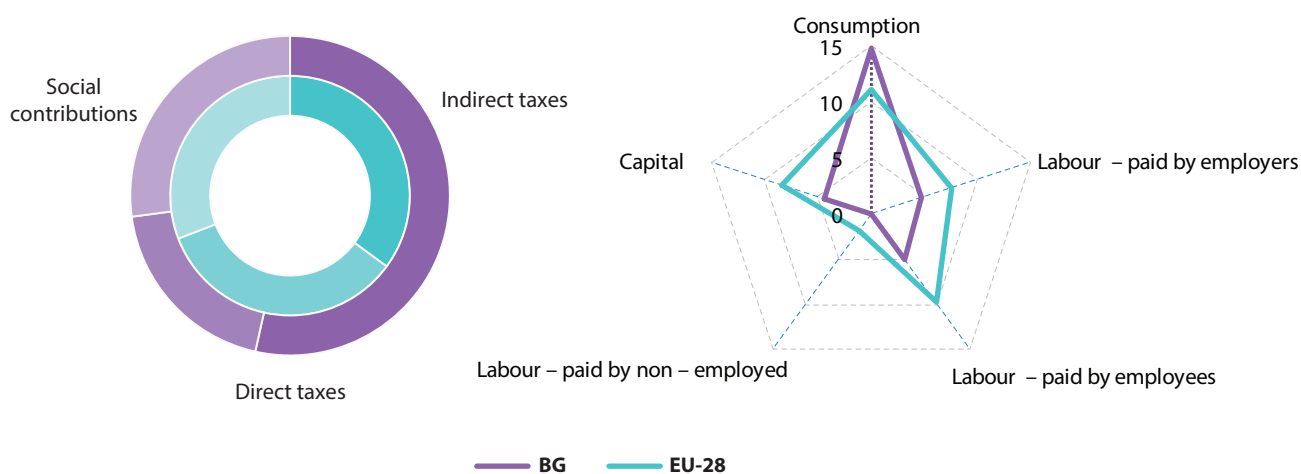
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.9	3.1	2.9	2.8	3.2	3.3	2.8	2.8	2.7	2.7	2.8	2.7	2.9	10	1.3
Energy	2.5	2.7	2.5	2.4	2.8	2.8	2.5	2.4	2.4	2.4	2.5	2.4	2.6	5	1.2
of which transport fuel taxes	:	:	:	:	2.8	2.8	2.4	2.4	2.3	2.3	2.4	2.3	2.4	2	
Transport	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	19	0.1
Pollution and resources	0.14	0.18	0.14	0.12	0.08	0.13	0.07	0.08	0.08	0.05	0.08	0.07	0.06	16	0.0
E. Property taxes as % of GDP															
Taxes on property	0.3	0.4	0.4	0.6	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.6	25	0.3
Recurrent taxes on immovable property	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	22	0.1
Other taxes on property	0.2	0.2	0.3	0.4	0.5	0.5	0.3	0.2	0.2	0.2	0.2	0.3	0.3	23	0.1
F. Implicit tax rates %															
Consumption	19.6	21.6	21.7	23.3	21.7	23.9	20.9	20.0	19.9	20.3	22.1	21.2	22.3	11	
Labour	35.5	35.6	33.2	29.6	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	27	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure BG.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table BG.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Reduction of the scope of tax exempted income by introducing taxation for winnings and prizes received from participation in games of chance which are not considered to be gambling under the Gambling Act or under the law of another country - an EU member state or country - part of the EEA Agreement, in which profits are determined randomly.	Base increase	Legislation: 06-12-2016 In force from: 01-01-2017
Tax relief for effected non-cash payments - natural persons who have effected non-cash payments amounting to 80 % or more of their aggregated annual taxable income may use in certain conditions 1 % deduction from the annual personal income tax due but not more than BGN 500.	Rate decrease	Legislation: 06-12-2016 In force from: 01-01-2017
Social security contributions: Employee		
Increase in the insurance contribution to the Pensions Fund as of 1 January 2017 and as of 1 January 2018 by 1 percentage point, of which 0.44 at the expense of the insured person.	Rate increase	Announcement: 11-08-2015 Legislation: 01-01-2016 In force from: 01-01-2017
Increase in minimum monthly insurance incomes on which the social security contributions of employees are levied.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Social security contributions: Employer		
Increase in the insurance contribution to the Pensions Fund as of 1 January 2017 and as of 1 January 2018 by 1 percentage point, of which 0.56 at the expense of the social insurance contributor.	Rate increase	Announcement: 11-08-2015 Legislation: 01-01-2016 In force from: 01-01-2017
Increase in minimum monthly insurance incomes on which the social security contributions of employees are levied.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Social security contributions: Self-employed		
Increase in the insurance contribution to the Pensions Fund as of 1 January 2017 and as of 1 January 2018 by 1 percentage point.	Rate increase	Announcement: 11-08-2015 Legislation: 01-01-2016 In force from: 01-01-2017
Increase of minimum monthly income on which the social security contributions are levied in accordance with the personal taxable income for 2015 of self-insured persons.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Corporate income tax		
Introduction of obligatory electronic submission of tax returns under the Corporate Income Tax Act.	Neutral	Legislation: 06-12-2016 In force from: 01-01-2018
Value-added tax		
Introduction of VAT exemption for the free of charge provision of foodstuffs close to their expiry date and marked as «donation, not for sale» to non-profit legal entities who are registered as food bank operators and perform humanitarian activity.	Base decrease	Legislation: 08-11-2016 In force from: 01-01-2017
Security in case of supplies of liquid fuels - when trade in liquid fuels with a tax base over BGN 25 000 is performed, taxable persons are required to provide collateral in cash, government securities or in unconditional and irrevocable bank guarantees for one year to the competent territorial directorate of the National Revenue Agency.	Neutral	Legislation: 02-08-2016 In force from: 02-08-2016
Health-related taxes		
Change in the ratio between specific and proportional excise duty rates on cigarettes - specific excise is increased from BGN 70 to BGN 101 per 1 000 pieces and proportional is decreased accordingly to reach the minimum EU levels as of 1 January 2018 (27 % from retail price for 2017 and 28 % from retail price for 2018).	Rate increase	Legislation: 06-12-2016 In force from: 01-01-2017
Other excise duties		
Repeal of the administrative obligations of persons to submit to customs authorities certificates of presence or absence of tax liabilities and mandatory social security contributions for purposes of licensing or registration under the Excise Duties and Tax Warehouse Act .	N/A	Legislation: 06-12-2016 In force from: 01-01-2017

Croatia

Table HR.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	19.4	18.8	18.5	18.5	18.2	18.0	17.2	18.0	17.5	18.3	19.0	18.9	19.7	2	8.7
VAT	12.2	11.9	12.0	12.0	11.9	11.8	11.2	11.6	11.3	12.3	12.7	12.5	13.0	1	5.7
Taxes and duties on imports excluding VAT	0.8	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.2	0.1	25	0.1
Taxes on products, except VAT and import duties	5.6	5.4	5.2	5.2	5.0	4.8	4.5	4.9	4.6	4.5	5.0	5.2	5.5	2	2.4
Other taxes on production	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.1	19	0.5
Direct taxes	5.9	5.9	6.1	6.8	7.3	7.1	7.1	6.4	6.2	6.1	6.3	6.1	6.0	26	2.6
Personal income taxes	3.6	3.7	3.5	3.6	3.9	3.8	3.9	3.5	3.5	3.7	3.9	3.9	3.6	25	1.6
Corporate income taxes	1.9	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	23	0.8
Other	0.4	0.4	0.4	0.4	0.4	0.4	0.7	1.0	0.4	0.4	0.4	0.4	0.5	19	0.2
Social contributions	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.3	11.8	11.9	13	5.2
Employers'	6.2	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.3	13	2.8
Households'	5.6	5.5	5.4	5.4	5.4	5.4	5.6	5.5	5.4	5.5	5.5	5.6	5.6	9	2.5
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	37.1	36.4	36.2	36.8	37.1	36.8	36.4	36.1	35.2	35.9	36.6	36.8	37.6	12	16.5
B. Structure by level of government															
as % of total taxation															
Central government	58.3	57.3	57.6	57.7	57.3	56.3	54.6	56.0	55.5	56.1	56.8	55.3	56.7	18	9.4
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	9.9	10.4	10.4	11.0	11.6	11.9	12.2	11.4	11.6	12.0	12.3	12.3	11.4	9	1.9
Social security funds	31.8	32.3	32.0	31.3	31.1	31.8	33.2	32.6	32.9	31.9	30.8	32.1	31.7	11	5.2
EU institutions	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.1	0.3	0.3	22	0.1
C. Structure by economic function															
as % of GDP															
Consumption	18.6	18.0	17.8	17.8	17.4	17.1	16.4	17.2	16.6	17.6	18.1	18.0	18.9	1	8.3
Labour	14.4	14.5	14.2	14.3	14.6	14.8	15.6	15.1	14.4	14.5	14.3	14.9	14.6	17	6.4
of which on income from employment	14.3	14.4	14.1	14.2	14.5	14.7	15.4	15.0	14.4	14.4	14.2	14.8	14.5	16	6.4
Paid by employers	6.2	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.3	15	2.8
Paid by employees	8.1	8.2	7.9	8.1	8.4	8.4	9.0	8.7	8.1	8.4	8.5	8.6	8.2	15	3.6
Paid by non-employed	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	26	0.0
Capital	4.1	3.9	4.2	4.8	5.1	4.9	4.5	3.8	4.2	3.9	4.1	3.8	4.1	25	1.8
Income of corporations	1.9	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	23	0.8
Income of households	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	13	0.3
Income of self-employed	0.6	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	25	0.1
Stock of capital	1.1	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	19	0.6

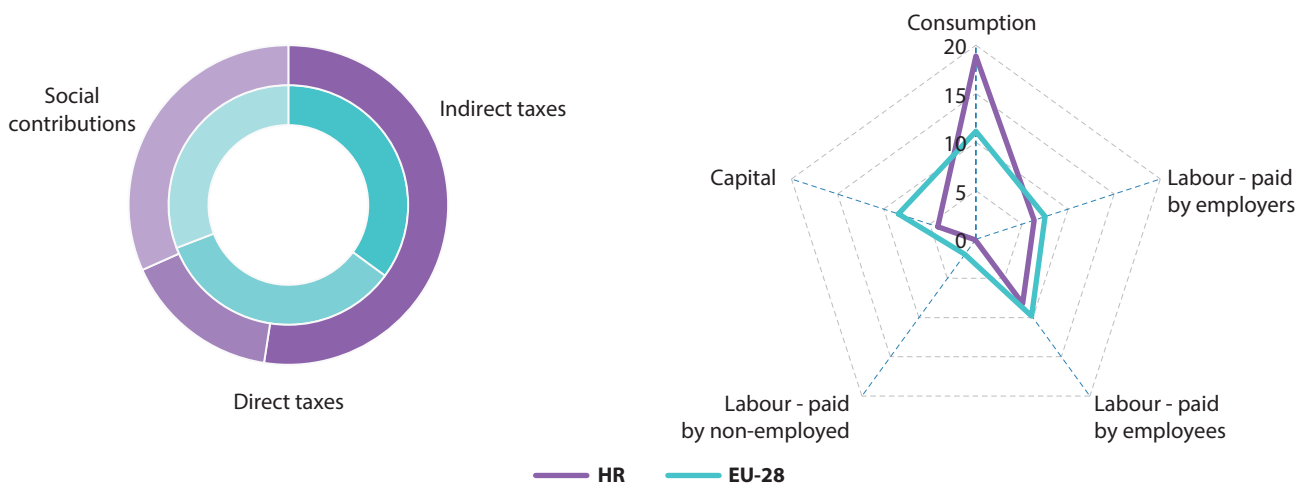
Table HR.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	4.1	4.0	3.8	3.8	3.7	3.4	3.4	3.7	3.3	3.2	3.5	3.9	4.1	1	1.8
Energy	2.6	2.4	2.3	2.2	2.0	1.8	1.9	2.2	1.8	1.7	2.1	2.3	2.6	4	1.1
of which transport fuel taxes	:	:	2.2	2.1	1.9	1.7	1.8	2.1	1.8	1.7	2.0	2.1	2.3	3	
Transport	1.0	1.0	1.1	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.8	6	0.4
Pollution and resources	0.56	0.55	0.53	0.53	0.57	0.61	0.59	0.63	0.64	0.64	0.65	0.67	0.69	1	0.3
E. Property taxes as % of GDP															
Taxes on property	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	26	0.2
Recurrent taxes on immovable property	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	27	0.0
Other taxes on property	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.5	0.5	17	0.2
F. Implicit tax rates %															
Consumption	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Labour	29.1	29.9	29.4	30.1	30.7	30.9	31.2	31.0	29.9	30.0	30.0	31.1	30.7	22	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (²) Representing taxes assessed but unlikely to be collected.

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

Figure HR.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table HR.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Determining the amount of the base for the personal allowance in relation to the net minimum wage (salary).	Neutral	Legislation: 9/12/2016 In force from: 1/1/2017
Reducing tax rates and simplify tax bracket. For income from employment (salary): tax rate of 24 % applied to the monthly tax base up to the amount of HRK 17 500, and a rate of 36 % is applied to the monthly tax base above HRK 17 500.	Rate decrease; base decrease	Legislation: 9/12/2016 In force from: 1/1/2017
Reducing tax rates and simplify tax bracket. For employment income (pensions) - monthly advance payment and employment income (salary) for taxpayers in the area of Local Government of first group of development and the City of Vukovar: tax rate of 24 % is applied to the monthly tax base up to the amount of HRK 17 500, and a rate of 36 % to the monthly tax base above HRK 17 500 but reduced by 50% on a monthly basis.	Rate decrease	Legislation: 9/12/2016 In force from: 1/1/2017
Determination of income as yearly income and final income.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Determining the amount of the basic personal allowance.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Legislative changes for taxpayers who are performing independent activities.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
A new way of delivering tax card to employers and registration of data changes on the tax card.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Extension of deadlines for the income tax payment and reporting for certain categories of taxpayers.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Suspension of possibility for income tax payment in the country in situations where there is no application of an international treaty.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Taxpayer threshold for determination of income and income tax in a lump sum is increased from HRK 149 000 to 230 000.	Base increase	Legislation: 9/12/2016 In force from: 1/1/2017
Taxpayer who earns income derived from activities: renting of flats, rooms and beds to travellers and tourists and organizing camps, but is not on that basis a taxpayer of value added tax, income and personal income tax shall be determined in a lump sum, regardless of whether at the same time the taxpayer performs an independent activity and is on that basis in the VAT system.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
A non-resident taxpayer registered to pay VAT, but whose deliveries in the previous calendar year did not exceed the amount prescribed for the obligatory entry in the VAT system, and who fulfils the conditions for determining the lump-sum income tax and the conditions under special regulations, may determine and pay income tax as a lump sum.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Taxpayers performing independent activities of catering and / or trade and / or taxpayers performing independent activities, can pay a lump-sum tax from 1st January 2017, if they fulfil general conditions for the payment of lump sum tax.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
For income earned abroad, where there is no obligation to pay income tax during the year in Croatia, there will no longer be the obligation for submission of the monthly form, but there will be an annual reporting obligation on receipts and tax paid abroad.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
The amount of advance income tax derived from foreign pensions will not be changed if there has been no increase in pensions above 20 %.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Social security contributions: Employee		
Decrease of the rate of contributions for pension insurance I pillar from 20 % respectively 15 % to 10 % respectively 7.5 %, the rate of contributions for pension insurance II pillar from 5 % to 2.5 % and the rate of contributions for obligatory health insurance from 15 % to 7.5 %.	Rate decrease	Legislation: 9/12/2016 In force from: 1/1/2017
The lowest monthly base for social contributions is adjusted to the minimum wage. The coefficient for the calculation of the minimum monthly base for calculating contributions increased from 0.35 to 0.38.	Base increase	Legislation: 9/12/2016 In force from: 1/1/2017
Abolition of the exception from liability of obligatory social contributions prescribed for fees for supplied copyright and/or related rights.	Base increase	Legislation: 9/12/2016 In force from: 1/1/2017
Social security contributions: Employer		
Prescribing the minimum base for calculating contributions to board members of the companies.	Base increase	Legislation: 9/12/2016 In force from: 1/1/2017

Table HR.2: Latest tax reforms (continued)

Description of measure	Change	Date
Corporate income tax		
Reducing the basic tax rate from 20 % to 18 %, and for taxpayers with annual incomes up to HRK 3 million, tax rates is reduced to the rate of 12 %.	Rate decrease	Legislation: 9/12/2016 In force from: 1/1/2017
The abolition of tax relief for reinvested profit.	Base increase	Legislation: 9/12/2016 In force from: 1/1/2017
Changes in tax benefits for assisted areas and the City of Vukovar.	Rate increase	Legislation: 9/12/2016 In force from: 1/1/2017
Cash principle for small taxpayers with annual revenues less than HRK 3 million.	Neutral	Legislation: 9/12/2016 In force from: 1/1/2017
Write-offs of receivables. Simplifies the process of debt write-off in the case of the debt of small value, and in cases where the certain measures were taken for the collection and where the impossibility of collection is determined.	Neutral	Legislation: 9/12/2016 In force from: 1/1/2017
Write-offs of NPLs (Non performing loans) in credit institutions.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Introduction of the possibility of signing the previous agreement on transfer prices which, when it comes to multinational companies, gives a special tax for legal certainty.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
The amount of non-deductible expenses arising from representation and cost of passenger cars are equal and are determined at the amount of 50%. So far the tax deductible expense for representation amounted 30%, and for passenger cars amounted 70%.	Neutral	Legislation: 9/12/2016 In force from: 1/1/2017 (representation) 1/1/2018 (personal vehicles)
The lump sum for the non-profit sector in the economic activities. Option provided under condition that non-profit organization generate annual revenues arising from economic activity to a prescribed threshold for entry into the VAT system.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Value-added tax		
Reduced VAT rate of 13 % applies additionally to car seats for children, electric energy, public service of collecting communal waste, urns and coffins, seedlings, seeds, fertilizers, pesticides, and other agro-chemical products and animal food except food for pets. Reduced VAT rate is no longer applied for food preparation services and food services in restaurant facilities and on preparing and serving non-alcoholic beverages, wine and beer in these facilities, and also on supplies of white sugar which is marketed in crystalline form.	Rate decrease; base decrease	Legislation: 9/12/2016 In force from: 1/1/2017
The right to deduct 50% of input tax for the acquisition or lease of personal cars and other personal means of transport whose value does not exceed HRK 400 000 including the acquisition of all goods and services in relation with goods.	Base decrease	Legislation: 9/12/2016 In force from: 1/1/2018
Threshold for entry into the VAT system is increased to HRK 300 000.	Base decrease	Legislation: 9/12/2016 In force from: 1/1/2018
The application of accounting category of VAT on imports of machinery and equipment worth more than HRK 1 000 000 if the taxpayer has the right to total deduction of input tax and the Customs Administration issued a decision.	Neutral	Legislation: 9/12/2016 In force from: 1/1/2018
Taxation of vouchers in accordance with Council Directive 2016/1065/EU.	Neutral	Legislation: 9/12/2016 In force from: 1/1/2019
Health-related taxes		
Excise duty rates on cigarettes, fine cut tobacco and other smoking tobacco increased.	Rate increase	Announcement: 24/11/2016 Legislation: 25/11/2016 In force from: 1/12/2016
Other excise duties		
Introduced new tax status - «Independent small breweries».	Rate decrease	Legislation: 18/09/2015 In force from: 1/1/2016
Introduced new tax status - «Small distilleries».	Rate decrease	Legislation: 9/12/2016 In force from: 1/1/2017
New method of calculation.	Neutral	Legislation: 9/12/2016 In force from: 1/1/2017

Table HR.2: Latest tax reforms (continued)

Description of measure	Change	Date
Transaction taxes (movable and immovable property)		
Decrease of tax rate for real estate transfer tax from 5 % to 4 %.	Rate decrease	Legislation: 9/12/2016 In force from: 1/1/2017
Suppression of tax exemptions for buying real estate with which person solves their own housing need.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Exemptions for closest relatives based on lifetime support contracts, and for concluded contracts of dissolution of co-ownership and common ownership division.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Tax exemptions extended by all real estate entries in PLC or INC equity, not only stated capital but to all status changes.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Changes in exemptions by inheritance, donations and other acquisitions without compensation.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Pursuant the General Tax Law, legal rights in tax procedures are now equalized for married and unmarried couples, as well as for homosexual communities and apply to all taxpayers.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Revenue gained through this tax now completely belongs to municipalities' and cities' budget.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Recurrent taxes on immovable property (business and residential)		
Simple property tax will replace the utility fee, tax on holiday homes and monuments annuity.	Neutral	Legislation: 9/12/2016 In force from: 1/1/2018
In respect of property tax, subject of taxation will be the same as it was for utility fee, but will be extended to other real estates and the construction land.	Base increase	Legislation: 9/12/2016 In force from: 1/1/2017
Amount of property tax will be calculated as correction of utility fee with two new factors: the age coefficient and the condition coefficient of the real estate.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
From 1st January 2017, municipalities and cities are obliged for defining and updating information on new coefficients that will be necessary to calculate the property tax.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Other taxes		
As from 1st January 2017 the Croatian Tax Administration is no longer the legal authority in charge of taxes on motor vehicles. Regional authorities in counties take over as legal authorities, exercising their functions through vehicle inspection stations.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
As from 1st January 2017, tax on motor vehicles is charged at registration to vehicle owner, or in case of leasing, vehicle user.	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Other measures		
Cash payment fiscalization: exemption of fiscalization for passenger transport abolished, except for ticket sales in air, railway, maritime and local transport.	N/A	Legislation: 9/12/2016 In force from: 1/7/2017
Expression «small taxpayer subject to fiscalization» was abolished as to harmonize with changes in the lump-sum income taxation. From 1st July 2017 taxpayers subjected to fiscalization are bound to issue invoices through electronic cash registers. Fiscalization through the books applies only in areas with no Internet connection and the breakdown of collection devices.	N/A	Legislation: 9/12/2016 In force from: 1/7/2017
Introducing misdemeanor responsibility for software producer/maintenance company.	N/A	Legislation: 9/12/2016 In force from: 1/7/2017
As from 1st July 2017 delivery of information on business premises shall be communicated through e-Porezna or Tax Administration.	N/A	Legislation: 9/12/2016 In force from: 1/7/2017
Adjustment with the EU Directive on services: enabling electronic payment of administrative fees, exceptionally up to HRK 100 in stamps or via ePristojbe system after its establishment (under jurisdiction of the Ministry of Administration).	N/A	Legislation: 9/12/2016 In force from: 1/1/2017
Tariff administrative fees are prescribed by the government regulation.	N/A	Legislation: 9/12/2016 In force from: 1/2/2017

Cyprus

Table CY.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.3	15.1	15.3	15.8	17.4	16.7	14.4	14.5	13.8	14.0	13.8	14.9	14.9	10	2.6
VAT	7.1	7.6	8.3	8.7	9.3	9.6	8.3	8.3	7.7	8.1	7.7	8.6	8.6	8	1.5
Taxes and duties on imports excluding VAT	1.8	1.5	1.1	0.9	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	12	0.0
Taxes on products, except VAT and import duties	3.5	4.0	4.0	3.8	3.7	3.4	3.3	3.5	3.5	3.4	3.7	3.9	3.8	14	0.7
Other taxes on production	1.9	2.0	2.0	2.4	3.3	2.7	2.1	2.2	2.1	2.2	2.1	2.2	2.2	8	0.4
Direct taxes	8.2	7.3	8.6	9.2	11.9	11.1	9.6	9.4	10.1	9.8	10.2	10.1	9.7	16	1.7
Personal income taxes	3.7	2.9	3.1	3.8	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	28	0.5
Corporate income taxes	3.9	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	2	1.0
Other	0.5	1.1	1.3	0.4	0.4	0.4	0.4	0.4	0.4	0.5	1.0	1.1	1.1	9	0.2
Social contributions	6.4	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.8	7.5	8.2	8.4	20	1.5
Employers'	4.3	4.8	5.3	5.0	4.6	4.8	5.3	5.5	5.4	5.3	5.1	5.6	5.7	15	1.0
Households'	2.1	2.2	2.2	2.1	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.6	2.7	22	0.5
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	28.8	29.5	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.5	33.2	33.0	21	5.8
B. Structure by level of government															
as % of total taxation															
Central government	76.4	74.1	73.8	75.8	78.8	77.6	73.1	72.8	73.1	73.7	74.0	73.4	72.6	6	4.2
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	1.4	1.4	1.3	1.4	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	26	0.1
Social security funds	22.2	23.8	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.6	23.9	24.8	25.4	20	1.5
EU institutions	0.0	0.6	1.0	0.8	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.4	16	0.0
C. Structure by economic function															
as % of GDP															
Consumption	12.5	13.1	13.4	13.4	13.9	14.0	12.4	12.3	11.8	12.0	11.8	13.0	12.9	9	2.3
Labour	9.7	9.6	10.2	10.0	9.8	10.0	11.1	11.4	11.4	11.4	10.6	11.1	11.3	25	2.0
of which on income from employment	9.7	9.5	10.2	9.9	9.7	10.0	11.0	11.3	11.3	11.3	10.5	11.0	11.3	24	2.0
Paid by employers	5.0	5.6	6.1	5.7	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.5	6.6	13	1.2
Paid by employees	4.6	3.9	4.1	4.2	4.3	4.4	4.8	5.0	5.1	5.2	4.6	4.6	4.7	28	0.8
Paid by non-employed	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	27	0.0
Capital	6.6	6.7	7.8	8.7	12.3	10.8	8.3	8.2	8.7	8.2	9.1	9.1	8.8	7	1.5
Income of corporations	3.9	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	2	1.0
Income of households	0.6	0.7	0.7	1.3	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	21	0.0
Income of self-employed	0.5	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	22	0.1
Stock of capital	1.5	2.2	2.4	2.1	3.0	2.3	1.5	1.7	1.5	1.6	2.0	2.0	2.1	11	0.4

Table CY.1: Tax Revenue (continued)

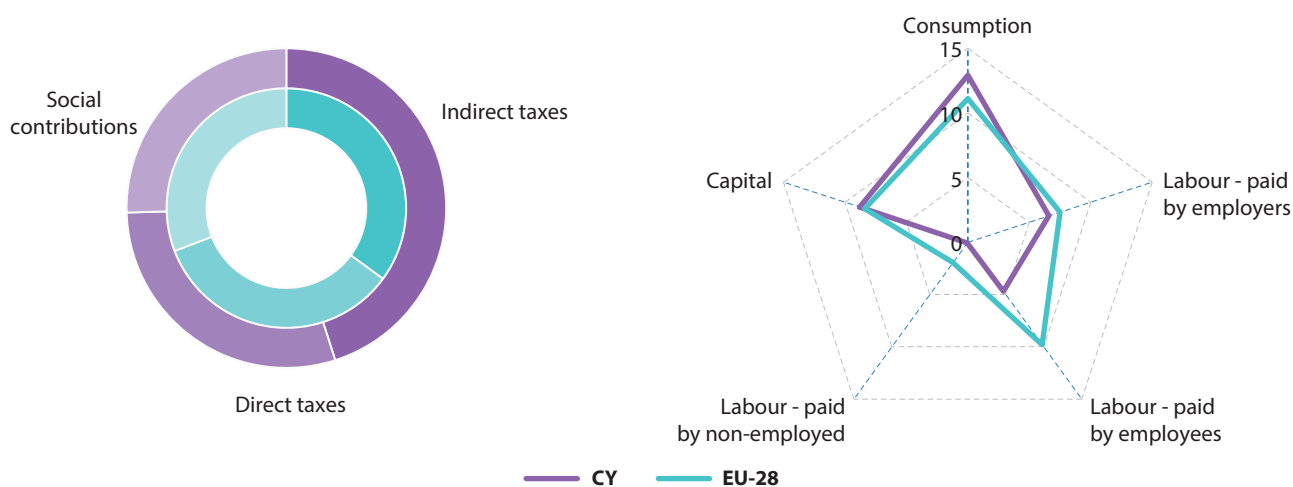
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.5	3.6	3.3	3.1	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.1	3.0	8	0.5
Energy	1.8	1.9	1.9	1.8	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.4	2.3	7	0.4
of which transport fuel taxes	:	:	1.5	1.4	1.3	1.2	1.3	1.5	1.6	1.5	1.8	2.0	2.1	4	
Transport	1.7	1.7	1.4	1.3	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.7	10	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	26	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.1	1.8	2.0	1.6	2.5	1.8	1.1	1.3	1.1	1.0	1.3	1.3	1.4	13	0.2
Recurrent taxes on immovable property	0.8	0.9	0.9	1.3	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	1.2	9	0.2
Other taxes on property	0.3	0.9	1.1	0.4	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	25	0.0
F. Implicit tax rates															
%															
Consumption	17.4	18.6	19.1	19.3	19.8	19.7	18.5	18.0	16.9	16.7	15.9	17.1	16.9	26	
Labour	22.8	22.7	23.2	22.5	21.9	22.2	22.7	23.3	23.1	23.1	22.6	24.4	25.0	25	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure CY.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table CY.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Through Income Tax amending law 135(l)/2016 criteria are specified so that payments to innovative small and medium enterprises can be deducted from taxable income. Any existing provisions are abolished (per law abolished benefits were given when there was a purchase of shares, but with the new law payment scope extended but benefits are given only to individuals).	Base decrease	Announcement: 23-12-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Social security contributions: Employer		
A law was enacted (76(l)/2016) providing the opportunity to persons who owed unpaid contributions up to and including 31/7/2016, to enter into an agreement with the social insurance services to repay all amounts due as at that date in a maximum of 54 monthly instalments, provided that they simultaneously settle their current obligations as they arise during the agreed period. Under this Law, if persons opt to pay the amounts due in less than 54 instalments, part of the penalty as at that date can be waived. Special criteria are in place in cases of default. Applications for the use of this scheme could be made between 1/8/2016 - 30/11/2016.	Neutral	Announcement: 01-08-2016 Legislation: 01-08-2016 In force from: 01-08-2016
Social security contributions: Self-employed		
A law was enacted (76(l)/2016) providing the opportunity to persons who owed unpaid contributions up to and including 31/7/2016, to enter into an agreement with the social insurance services to repay all amounts due as at that date in a maximum of 54 monthly instalments, provided that they simultaneously settle their current obligations as they arise during the agreed period. Under this Law, if persons opt to pay the amounts due in less than 54 instalments, part of the penalty as at that date can be waived. Special criteria are in place in cases of default. Applications for the use of this scheme could be made between 1/8/2016 - 30/11/2016.	Neutral	Announcement: 01-08-2016 Legislation: 01-08-2016 In force from: 01-08-2016
Corporate income tax		
With Income Tax Amending Law 110(l)/2016 as from 1.7.2016, 80% of eligible profits from eligible intellectual property that did not produce income or their development was not concluded by 30/6/2016, can be deducted at the option of the taxpayer. Eligible profits/property are specified in regulation 336/2016 published 18/11/2016	Base decrease	Announcement: 27-10-2016 Legislation: 01-07-2016 In force from: 01-07-2016
Through Income Tax Amending Law 110(l)/2016, costs for the purchase/development of intellectual property that did not produce income, or where the development was not concluded by 30/6/2016, can be deducted over the life of property up to a maximum of 20 years. The taxpayer can elect for a lesser amount to be deducted in any year.	Base decrease	Announcement: 27-10-2016 Legislation: 01-07-2016 In force from: 01-07-2016
Value-added tax		
Regulation (367/2016) for the compulsory online submission of VAT returns. Through an administrative decision, farmers and urban taxi drivers under special regime are exempted from compulsory on-line submission.	Neutral	Announcement: 16-12-2016 Legislation: 16-12-2016 In force from: 02-05-2017
Other taxes		
Amendment to Immovable Property Tax Law reducing liability to Immovable Property Tax for the year 2016 to 25 % of the amount assessed, provided tax was paid by 31/10/2016. If tax was paid between 1/11/2016 and 31/12/2016 liability is reduced to 27.5 % of the amount assessed and if paid after 2016 a 10 % penalty is added on the reduced liability of 27.5 % of amount assessed. This tax was paid annually and includes all immovable property held as defined irrespective of whether business or residential.	Base decrease	Announcement: 25-07-2016 Legislation: 25-07-2016 In force from: 25-07-2016
Article 3 of amending law abolishes immovable property tax law as from 1.1.2017.	Rate decrease; base decrease	Announcement: 25-07-2016 Legislation: 25.07.2016 In force from: 01.01.2017
The Minister of Finance decided not to extend the application of Law on the Special Contribution. Therefore the Law ended on 31.12.2016.	Rate decrease; base decrease	Announcement: 31-12-2016 In force from: 01.01.2017

Czech Republic

Table CZ.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.2	11.0	11.0	10.5	10.7	10.5	11.0	11.3	12.1	12.5	12.9	12.0	12.5	21	20.9
VAT	5.9	6.7	6.6	6.1	6.1	6.5	6.6	6.7	6.9	7.0	7.4	7.4	7.3	17	12.2
Taxes and duties on imports excluding VAT	1.2	1.1	1.0	1.0	1.2	1.0	1.3	1.5	1.8	1.8	1.7	1.4	1.7	3	2.9
Taxes on products, except VAT and import duties	2.6	2.7	2.9	2.9	3.1	2.7	2.7	2.7	2.9	3.1	3.2	2.7	3.0	21	4.9
Other taxes on production	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	27	0.9
Direct taxes	8.8	8.8	8.5	8.4	8.6	7.6	6.9	6.6	7.0	7.0	7.2	7.3	7.3	22	12.2
Personal income taxes	4.5	4.5	4.2	3.9	4.1	3.5	3.5	3.3	3.5	3.6	3.7	3.7	3.6	24	6.0
Corporate income taxes	4.2	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	5	5.8
Other	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.3	0.2	0.2	26	0.4
Social contributions	15.0	14.8	14.8	14.9	15.0	14.9	14.2	14.6	14.7	14.8	14.8	14.5	14.5	5	24.2
Employers'	9.7	9.5	9.5	9.5	9.5	9.5	8.9	9.3	9.4	9.4	9.5	9.3	9.3	3	15.5
Households'	5.3	5.3	5.3	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	5.3	5.2	13	8.8
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	34.1	34.5	34.2	33.8	34.4	33.1	32.1	32.5	33.8	34.2	34.8	33.9	34.3	16	57.3
B. Structure by level of government															
as % of total taxation															
Central government	72.8	72.8	70.2	70.0	70.2	69.6	68.9	69.1	69.8	70.1	69.4	68.6	69.1	8	39.6
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.0
Local government	12.1	12.4	14.6	14.2	14.1	14.3	14.2	13.8	13.7	13.5	14.2	14.7	14.4	6	8.3
Social security funds	15.1	14.4	14.7	15.3	15.2	15.6	16.5	16.6	16.0	16.0	15.9	16.2	15.9	23	9.1
EU institutions	0.0	0.3	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	6	0.3
C. Structure by economic function															
as % of GDP															
Consumption	9.5	10.3	10.3	9.8	10.1	9.9	10.4	10.6	11.6	12.0	12.3	11.5	11.9	14	19.9
Labour	17.8	17.5	17.5	17.5	17.7	17.2	16.2	16.8	17.0	17.1	17.3	17.2	17.0	13	28.4
of which on income from employment	16.7	16.5	16.4	16.3	16.5	16.0	15.0	15.4	15.7	15.8	16.0	15.8	15.7	14	26.2
Paid by employers	9.7	9.5	9.5	9.5	9.5	9.5	8.9	9.3	9.4	9.4	9.5	9.3	9.3	6	15.5
Paid by employees	7.0	7.0	7.0	6.8	7.0	6.6	6.1	6.1	6.3	6.4	6.5	6.6	6.4	22	10.7
Paid by non-employed	1.2	1.1	1.0	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	15	2.2
Capital	6.8	6.7	6.4	6.5	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.2	5.4	19	9.0
Income of corporations	4.2	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	5	5.8
Income of households	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	26	0.1
Income of self-employed	1.5	1.6	1.4	1.2	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	14	1.7
Stock of capital	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	27	1.4

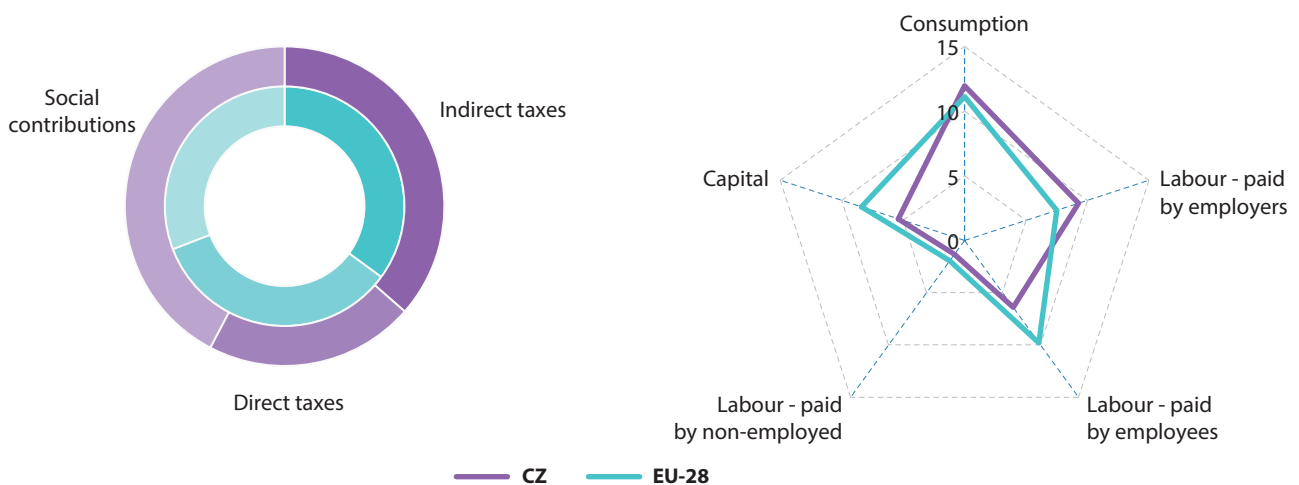
Table CZ.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes															
	as % of GDP														
Environmental taxes	2.4	2.4	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.2	2.1	2.1	2.1	22	3.5
Energy	2.1	2.2	2.3	2.2	2.1	2.1	2.1	2.1	2.1	2.2	2.1	2.0	1.9	14	3.2
of which transport fuel taxes	:	:	2.2	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	11	
Transport	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	25	0.2
Pollution and resources	0.04	0.03	0.03	0.02	0.02	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	23	0.0
E. Property taxes															
	as % of GDP														
Taxes on property	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	24	1.0
Recurrent taxes on immovable property	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	24	0.4
Other taxes on property	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	19	0.6
F. Implicit tax rates															
	%														
Consumption	18.5	20.6	20.8	20.0	21.0	20.3	20.6	21.0	22.9	23.7	24.3	23.3	24.9	9	
Labour	41.8	41.5	41.2	41.0	41.7	39.9	37.5	38.4	39.0	38.6	39.1	39.4	39.3	8	
G. Payable tax credits															
	as % of GDP														
Total payable tax credits	0.0	0.0	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7		1.1
Tax expenditure component	:	:	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		0.8
Transfer component	:	:	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2		0.3
Total tax revenue adjusted for payable tax credits	:	:	33.8	33.5	34.0	32.5	31.6	32.0	33.2	33.7	34.3	33.4	33.9		56.5

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

Source: DG Taxation and Customs Union, based on Eurostat data (except payable tax credits, source OECD)

Figure CZ.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table CZ.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase in child tax credit for second and another child from 2017.	Neutral	Announcement: still in the legislative process Legislation: still in the legislative process In force from: 1-1-2017
Increase in child tax credit for first child from 2018.	Neutral	Announcement: still in the legislative process Legislation: still in the legislative process In force from: 1-1-2018
Tax exemption of the retirement claims for members of armed forces.	Base decrease	Announcement: 1-12-2016 Legislation: 29-12-2016 In force from: 1-1-2017
Increase in tax allowances for life insurance and retirement savings.	Neutral	Announcement: 10-12-2016 Legislation: 28-12-2016 In force from: 1-1-2017
Personal income tax: Unincorporated businesses/Self employment income		
Setting a cap for lump-sum deductions and reintroducing tax credit for dependent children and spouse for entrepreneurs.	Neutral	Legislation: still in the legislative process In force from: 1-1-2017
Other excise duties		
Introduction of tax refund from the excise tax on diesel used in livestock production.	Neutral	Announcement: 1-12-2016 Legislation: 29-12-2016 In force from: 1-3-2017

Denmark

Table DK.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	17.1	17.2	17.6	17.5	17.7	16.7	16.5	16.4	16.5	16.5	16.6	16.4	16.4	4	44.7
VAT	9.3	9.4	9.8	9.9	10.0	9.7	9.7	9.5	9.6	9.6	9.4	9.4	9.4	3	25.5
Taxes and duties on imports excluding VAT	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	19	0.4
Taxes on products, except VAT and import duties	5.9	6.0	5.9	5.7	5.6	5.0	4.6	4.7	4.7	4.7	4.7	4.5	4.6	9	12.4
Other taxes on production	1.8	1.8	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	6	6.4
Direct taxes	28.6	29.2	30.5	29.0	28.8	28.2	28.6	28.7	28.7	29.4	30.4	33.4	30.7	1	83.4
Personal income taxes	24.4	24.9	25.7	24.0	24.1	24.0	25.0	24.9	24.9	25.2	26.0	29.0	26.5	1	72.0
Corporate income taxes	2.8	2.9	3.4	3.7	3.2	2.6	1.9	2.3	2.2	2.6	2.8	2.8	2.6	12	7.1
Other	1.4	1.4	1.3	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.6	1.5	1.6	5	4.3
Social contributions	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	28	0.2
Employers'	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	28	0.1
Households'	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	28	0.1
Less: capital transfers (²)	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.6	0.6	0.5		
Total	45.6	46.4	48.0	46.5	46.4	44.8	45.0	45.0	45.0	45.8	46.5	49.3	46.6	1	126.7
B. Structure by level of government															
as % of total taxation															
Central government	66.3	67.6	69.0	68.7	75.7	74.8	73.9	72.8	72.8	73.2	73.3	74.9	73.3	5	92.9
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	33.3	31.9	30.5	30.8	23.8	24.7	25.7	26.7	26.7	26.3	26.3	24.7	26.3	2	33.4
Social security funds	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	25	0.1
EU institutions	0.3	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	19	0.4
C. Structure by economic function															
as % of GDP															
Consumption	15.2	15.4	15.7	15.6	16.0	15.0	14.8	14.6	14.7	14.7	14.5	14.3	14.3	5	38.8
Labour	24.0	23.2	22.9	22.7	23.2	23.5	24.9	22.7	22.8	22.9	24.6	25.7	23.9	4	65.0
of which on income from employment	19.1	18.4	18.2	18.2	18.7	18.9	18.8	17.8	17.8	17.8	17.6	17.4	17.9	8	48.7
Paid by employers	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	28	1.8
Paid by employees	18.6	18.0	17.8	17.7	18.2	18.4	18.2	17.3	17.2	17.2	16.9	16.7	17.3	1	46.9
Paid by non-employed	4.9	4.7	4.7	4.6	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	6.0	1	16.3
Capital	6.4	7.8	9.4	8.1	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.4	8	23.0
Income of corporations	2.8	2.9	3.4	3.7	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.6	13	7.0
Income of households	-0.1	1.2	2.2	0.7	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	3	4.2
Income of self-employed	1.0	1.0	1.0	1.0	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	16	2.5
Stock of capital	2.7	2.7	2.7	2.7	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	6	9.3

Table DK.1: Tax Revenue (continued)

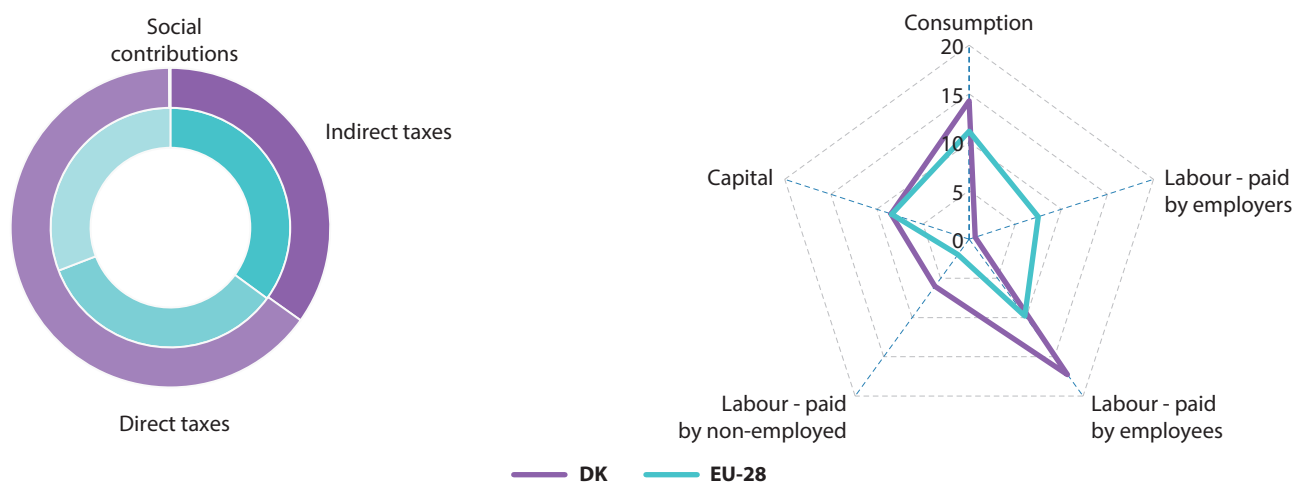
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	4.8	5.0	4.9	4.7	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	2	10.8
Energy	2.8	2.8	2.5	2.2	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	9	6.0
of which transport fuel taxes	:	:	1.2	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	27	
Transport	1.7	1.9	2.1	2.2	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1	4.2
Pollution and resources	0.32	0.31	0.30	0.29	0.29	0.28	0.26	0.21	0.21	0.23	0.25	0.21	0.23	7	0.6
E. Property taxes as % of GDP															
Taxes on property	2.5	2.5	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.5	2.5	2.5	2.6	7	7.1
Recurrent taxes on immovable property	1.9	1.8	1.8	1.8	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.1	2.1	4	5.6
Other taxes on property	0.6	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.4	0.5	0.5	16	1.5
F. Implicit tax rates %															
Consumption	33.2	33.2	33.7	33.7	34.5	32.5	31.7	31.8	31.6	31.7	31.2	31.1	31.0	2	
Labour	36.7	36.1	35.8	35.7	35.6	35.6	33.8	33.6	33.6	34.1	33.8	33.3	34.2	14	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2		0.6
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.2	0.3	0.3	0.2		0.5
Transfer component	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
Total tax revenue adjusted for payable tax credits	45.6	46.4	48.0	46.5	46.4	44.8	45.0	44.8	44.8	45.5	46.2	49.0	46.4		126.2

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure DK.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table DK.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase in tax rates due to gradual abolition of the PSO tax from 2017 to 2022. Expenses formerly financed by the PSO tax are gradually moved to the Finance Act.	N/A	Announcement: 24-01-2017 Legislation: 01-03-2017 In force from: 01-01-2018
Other corporate taxes		
Easing certain parts of business taxation such that life insurance companies receive a deduction for special bonus provisions, and cooperatives under the cooperative tax system can in the future determine the value of their unlisted shares based on the tax intrinsic value.	N/A	Announcement: 05-10-2016 Legislation: 29-11-2016 In force from: 01-01-2017
Limit of the use of deficits from investments in fiscally transparent companies, such as limited partnerships, if the liability of the participants for the company's obligations are limited and they do not participate in the company's daily operations significantly. Deficits from an investment can be deducted from the following year's profits from the same investment.	N/A	Announcement: 14-12-2016 In force from: 14-12-2016
Environmentally-related taxes		
A reduction of the tax on electricity for amusements in amusement parks.	N/A	Announcement: 05-10-2016 Legislation: 29-11-2016 In force from: 01-01-2017
Decrease in the vehicle registration fee, by a change in when the highest tax rate of 150 % is used. The 150 % tax is now levied on cars with a value of DKK 106 600 and motorcycles with a value of DKK 33 600.	Rate decrease	Announcement: 09-12-2016 Legislation: 10-01-2017 In force from: 15-01-2017
Estate duties/inheritances/gift taxes		
Decrease in the inheritance tax from 15 % to 5 % by conveyance of businesses to close relatives and business foundations in 2020. The special deduction of consolidation is cancelled, and the general deduction of consolidation is decreased to 4 %.	Rate increase	Announcement: 02-11-2015 Legislation: 02-06-2016 In force from: 01-01-2016
Recurrent taxes on immovable property (business and residential)		
Freezing the land tax in 2016. The owners of residential property have to pay the same or less than the year before in DKK.	Neutral	Announcement: 16-12-2015 Legislation: 25-02-2016 In force from: 01-03-2016
The freeze of the land tax has been extended by one year, so that the taxable base for all properties cannot increase between 2016 and 2017.	Neutral	Announcement: 14-12-2016 Legislation: 02-03-2017 In force from: 01-01-2017
Other taxes		
Adjust the rules regarding re-taxation of foreign deficits before 2005 in fixed operating points, when the fixed operation point assigns intra-company. Adjust the definition of a subsidiary company. A decrease in the income tax rate of foreign companies, that receive returns from Danish companies. Minor adjustments of the taxation of business. Adjustments such that associations, harbours, water supply companies etc. get a possibility to obtain a limited income by selling electricity on the internet, without being generally seen as an electricity business. Abolition of a law regarding investment funds and change in the rules regarding reports for administrators of stock funds.	N/A	Announcement: 23-02-2016 Legislation: 02-06-2016 In force from: 1-06-2016

Estonia

Table EE.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.2	13.0	12.8	13.5	13.6	12.2	14.7	13.9	13.6	13.9	13.5	14.1	14.6	13	3.0
VAT	8.2	8.3	8.1	9.0	8.8	7.8	8.7	8.5	8.2	8.4	8.2	8.7	9.2	4	1.9
Taxes and duties on imports excluding VAT	3.1	3.8	3.8	3.6	3.8	3.5	5.1	4.4	4.5	4.6	4.4	4.5	4.5	1	0.9
Taxes on products, except VAT and import duties	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	28	0.0
Other taxes on production	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.7	23	0.2
Direct taxes	8.1	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.5	7.9	18	1.6
Personal income taxes	6.5	6.3	5.5	5.5	5.8	6.1	5.6	5.3	5.1	5.2	5.5	5.7	5.8	17	1.2
Corporate income taxes	1.6	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	21	0.4
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	0.0	28	0.0
Social contributions	10.6	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	11.0	11.3	16	2.3
Employers'	10.2	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	2	2.2
Households'	0.4	0.4	0.4	0.3	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	26	0.1
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	30.9	31.2	30.0	30.5	31.3	31.4	34.9	33.3	31.5	31.7	31.7	32.6	33.9	18	6.9
B. Structure by level of government															
as % of total taxation															
Central government	83.9	83.8	83.0	84.0	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	4	5.6
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	1.3	1.2	1.2	1.0	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	27	0.1
Social security funds	14.8	14.6	15.1	14.4	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.2	22	1.1
EU institutions	n.a.	0.4	0.7	0.6	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	8	0.0
C. Structure by economic function															
as % of GDP															
Consumption	11.6	12.3	12.2	12.9	12.8	11.5	14.1	13.2	13.0	13.3	12.9	13.5	14.0	7	2.8
Labour	16.6	16.2	15.2	15.1	15.6	17.2	18.1	17.7	16.4	16.1	16.2	16.5	16.8	14	3.4
of which on income from employment	16.4	15.8	14.8	14.8	15.4	16.8	17.7	17.3	16.0	15.8	15.9	16.2	16.5	11	3.3
Paid by employers	10.2	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	3	2.2
Paid by employees	6.2	5.9	5.0	5.1	5.3	5.7	5.5	5.5	5.3	5.5	5.6	5.8	5.8	24	1.2
Paid by non-employed	0.2	0.4	0.3	0.3	0.2	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	20	0.1
Capital	2.7	2.7	2.6	2.6	2.8	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	28	0.6
Income of corporations	1.6	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	22	0.4
Income of households	0.2	0.1	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	25	0.0
Income of self-employed	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	27	0.0
Stock of capital	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	28	0.1

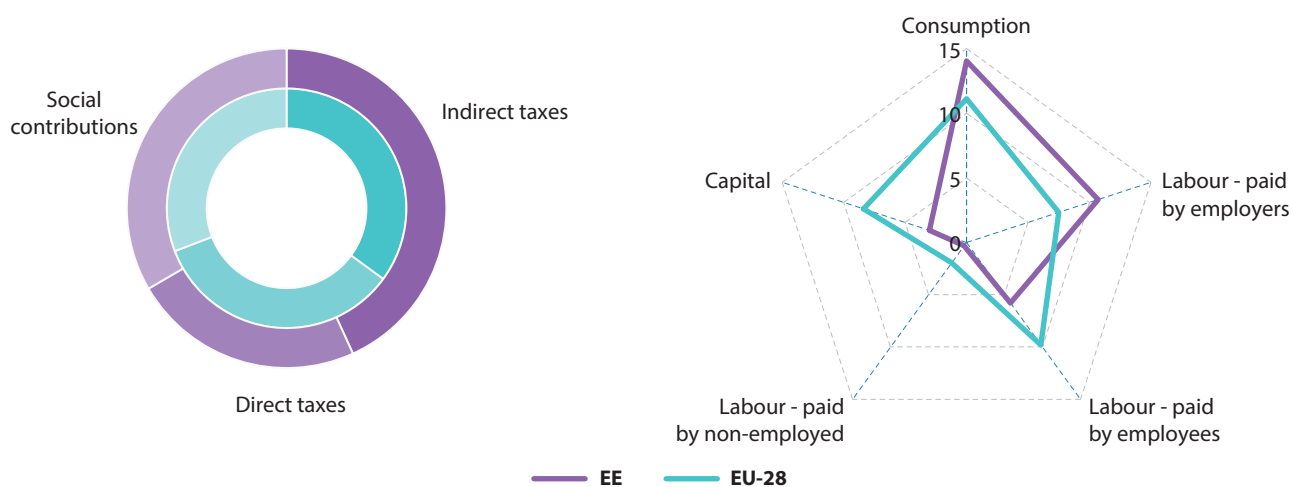
Table EE.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	1.9	2.1	2.3	2.2	2.2	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.8	11	0.6
Energy	1.5	1.8	1.9	1.8	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	6	0.5
of which transport fuel taxes	:	:	1.8	1.7	1.7	1.7	2.2	2.1	2.1	2.0	1.9	1.9	2.1	5	
Transport	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	27	0.0
Pollution and resources	0.31	0.24	0.28	0.32	0.34	0.33	0.38	0.31	0.29	0.26	0.28	0.29	0.27	4	0.1
E. Property taxes as % of GDP															
Taxes on property	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	28	0.1
Recurrent taxes on immovable property	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	23	0.1
Other taxes on property	0.1	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	27	0.0
F. Implicit tax rates %															
Consumption	20.0	20.9	21.1	22.8	23.7	21.0	25.6	24.7	25.2	25.4	24.3	25.6	26.4	6	
Labour	36.9	36.0	33.9	33.8	33.9	33.8	35.0	36.6	35.8	35.1	35.3	35.7	34.4	13	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure EE.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table EE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Non-payable tax credit for low-income earners. Was abolished from 2017 because tax-free allowance reform (2018) will replace this measure.	Base decrease	Legislation: 30-06-2015 In force from: 01-01-2016
Increase of pensions additional tax-free allowance from EUR 2 700 to EUR 2 832 in a year. Was abolished from 2018 because tax-free allowance reform (2018) will replace this measure.	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2017
Tax-free allowance reform: tax-free allowance is increased from EUR 180 a month to EUR 500 a month. It will start diminishing from income of EUR 1 200 per month to zero at EUR 2 100 a month. There will be fewer costs which can be declared jointly. Pensions additional tax-free allowance will be abolished. Non-payable tax credit for low-income earners will be abolished.	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2018
Reducing housing loan interest deduction limit from EUR 1 200 to EUR 300 per year.	Base increase	Legislation: 24-12-2016 In force from: 01-01-2017
Introducing tax exemption on health costs (EUR 100 per worker per quarter).	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2018
Personal income tax: Savings		
Abolishing deposit interest tax exemption.	Base increase	Legislation: 24-12-2016 In force from: 01-01-2018
Social security contributions: Employer		
Targeted sectoral tax cuts to increase competitiveness.	Base decrease	Announcement: 19-11-2016
Corporate income tax		
Decrease of tax rate from 20 % to 14 % in case of regularly distributed profits.	Rate decrease; base increase	Announcement: 19-11-2016
Simplifying company car taxation for private use.	Base increase	Announcement: 19-11-2016
Other corporate taxes		
Introduction of bank levy.	Base increase	Announcement: 19-11-2016
Guarantee deposit to limit profit shifting.	Base increase	Announcement: 19-11-2016
Environmentally-related taxes		
Introduction of registration fee on cars.	Base increase	Announcement: 19-11-2016
Natural gas excise rate increase by 25 % from 1.01.2018.	Rate increase	Legislation: 24-12-2016 In force from: 01-01-2018
Natural gas excise rate increase by 25 % from 1.01.2019.	Rate increase	Legislation: 24-12-2016 In force from: 01-01-2019
Natural gas excise rate increase by 25 % from 1.01.2020.	Rate increase	Legislation: 24-12-2016 In force from: 01-01-2020
Health-related taxes		
Introduction of tax on sugar sweetened beverages.	Base increase	Announcement: 19-11-2016
Increase in excise duty rate on beer by 70 % and fermented beverages under 6 % by 45 % in 2017.	Rate increase	Legislation: 24-12-2016 In force from: 01-07-2017

Finland

Table FI.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.7	13.3	13.4	13.3	12.8	12.5	13.0	13.0	13.9	14.2	14.5	14.5	14.3	14	29.9
VAT	8.2	8.2	8.4	8.4	8.2	8.1	8.4	8.3	8.8	9.0	9.3	9.2	9.1	5	19.0
Taxes and duties on imports excluding VAT	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	28	0.2
Taxes on products, except VAT and import duties	5.2	4.9	4.9	4.7	4.4	4.2	4.4	4.5	4.9	5.0	4.9	4.9	5.0	8	10.5
Other taxes on production	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	28	0.3
Direct taxes	17.3	17.3	17.2	17.1	17.3	17.1	15.8	15.7	16.1	15.9	16.5	16.7	17.0	4	35.5
Personal income taxes	13.1	12.7	12.9	12.8	12.5	12.7	12.7	12.0	12.3	12.5	12.8	13.4	13.3	3	27.8
Corporate income taxes	3.3	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	18	4.5
Other	0.9	1.2	1.1	1.1	1.0	1.1	1.1	1.2	1.2	1.2	1.4	1.4	1.5	6	3.1
Social contributions	11.3	11.2	11.5	11.7	11.5	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	11	26.6
Employers'	8.5	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	5	18.2
Households'	2.8	2.7	2.9	3.2	3.0	2.9	3.2	3.5	3.5	3.8	3.8	4.0	4.0	15	8.4
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	42.4	41.8	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.7	43.6	43.8	44.0	4	92.0
B. Structure by level of government															
as % of total taxation															
Central government	52.1	52.2	51.8	50.9	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.1	24	43.3
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	21.1	20.8	20.7	21.0	21.3	21.9	23.7	24.3	23.2	22.7	23.4	23.5	23.8	3	21.9
Social security funds	26.7	26.8	27.2	27.8	27.6	28.0	29.7	29.7	28.7	29.6	28.9	28.9	28.9	14	26.6
EU institutions	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	27	0.2
C. Structure by economic function															
as % of GDP															
Consumption	13.4	13.3	13.3	13.2	12.6	12.5	12.9	13.0	13.8	14.1	14.4	14.3	14.2	6	29.7
Labour	21.9	21.3	21.5	21.3	20.6	21.3	22.2	21.3	21.5	22.4	22.4	22.8	22.7	6	47.6
of which on income from employment	19.6	19.0	19.2	19.1	18.5	19.2	19.9	18.9	19.1	19.8	19.7	19.9	19.9	5	41.7
Paid by employers	8.5	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8	18.2
Paid by employees	11.1	10.5	10.6	10.5	10.0	10.6	10.9	10.4	10.5	11.0	11.0	11.2	11.2	6	23.4
Paid by non-employed	2.3	2.3	2.3	2.2	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.9	2.8	6	5.9
Capital	7.1	7.3	7.3	7.6	8.3	7.4	5.7	6.6	6.7	6.2	6.8	6.7	7.0	14	14.7
Income of corporations	3.3	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	20	4.5
Income of households	0.8	1.0	1.2	1.4	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.4	7	2.9
Income of self-employed	1.8	1.7	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.9	1.8	2.0	2.0	7	4.1
Stock of capital	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.4	1.5	1.5	15	3.2

Table FI.1: Tax Revenue (continued)

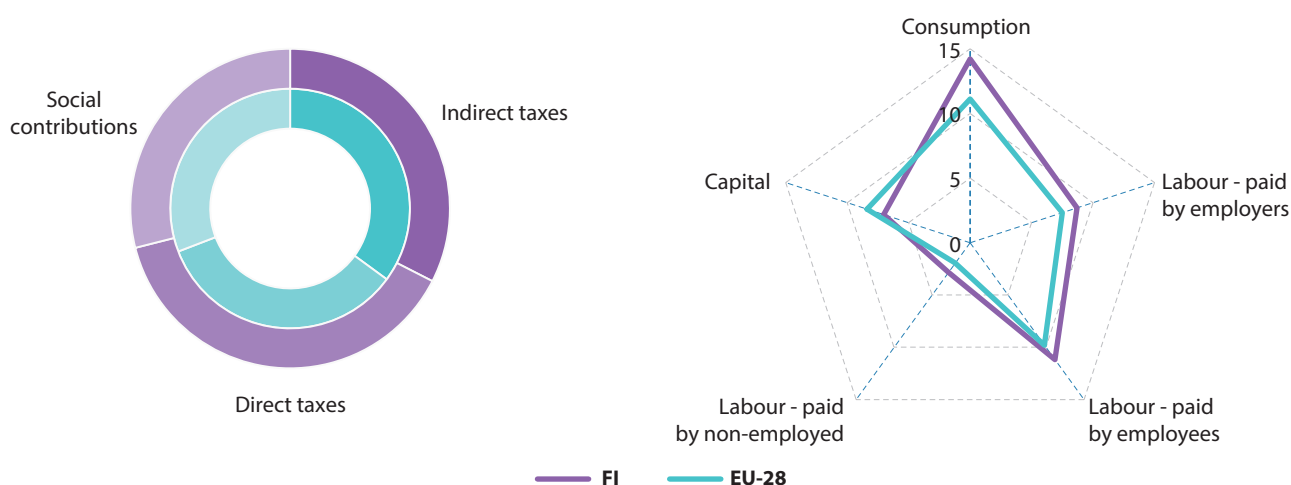
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.1	3.1	3.0	2.9	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	9	6.1
Energy	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.7	2.0	2.0	2.0	1.9	2.0	12	4.2
of which transport fuel taxes	:	:	1.4	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.2	19	
Transport	1.1	1.2	1.1	1.1	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	4	1.9
Pollution and resources	0.05	0.05	0.06	0.07	0.07	0.05	0.05	0.06	0.07	0.06	0.06	0.05	0.05	17	0.1
E. Property taxes as % of GDP															
Taxes on property	1.0	1.1	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.4	12	3.0
Recurrent taxes on immovable property	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	14	1.6
Other taxes on property	0.6	0.6	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	10	1.4
F. Implicit tax rates %															
Consumption	28.1	28.1	27.9	27.6	27.0	26.3	26.0	25.7	27.1	27.1	27.6	27.3	27.2	5	
Labour	41.8	40.7	40.6	40.2	39.9	40.4	39.6	38.3	38.9	39.5	39.7	40.3	40.7	6	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure FI.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table FI.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Full adjustment for inflation to the central government income tax scale.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
As part of a general tax cut on earned income, the lowest and the highest marginal tax rate in the central government income tax scale were lowered.	Rate decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
As part of a general tax cut on earned income, the maximum amount of the earned income tax credit was increased from EUR 1 260 per year to EUR 1 420 per year.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
The maximum basic deduction in local taxation was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Pension income deduction in central government taxation was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Pension income deduction in local government taxation was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
The surtax on pension income was decreased.	Rate decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
As part of a general tax cut on earned income, the standard deduction for work related expenses was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
The tax credit for domestic help or household expenses was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Personal income tax: Unincorporated businesses/Self employment income		
A 5% entrepreneur deduction was introduced for entrepreneurs and self-employed persons, those engaged in agriculture, forestry or reindeer husbandry, and business partnerships and deemed partnerships.	Base decrease	Announcement: 06-10-2016 Legislation: 21-12-2016 In force from: 01-01-2017
Social security contributions: Employee		
As part of the competitiveness pact agreement employees' SSC were increased.	Rate increase; base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Social security contributions: Employer		
As part of the competitiveness pact agreement employers' SSC were increased.	Rate decrease; base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Value-added tax		
Right to use cash based accounting on VAT payments for companies with turnover not more than EUR 500 000.	Neutral	Announcement: 15-09-2016 Legislation: 16-12-2016 In force from: 01-01-2017
Environmentally-related taxes		
Increase in tax on transport fuels.	Rate increase	Announcement: 15-09-2016 Legislation: 16-12-2016 In force from: 01-01-2017
Increase in energy content tax and CO2 tax on heating fuels.	Rate increase	Announcement: 15-09-2016 Legislation: 16-12-2016 In force from: 01-01-2017
Other excise duties		
Abolition of the excise duty on sweets and ice cream.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Estate duties/inheritances/gift taxes		
Inheritance and gift tax rates of all tax brackets are decreased. Tax rates of I tax class (close relatives) are decreased more than the tax rates of II tax class (other than close relatives). Within the I tax class, tax rates of gift tax are decreased more than the rates of inheritance tax. In addition to decreasing tax rates, certain deductions in inheritance and gift taxation are increased. Abolition of the tax exemption of life insurance compensation paid to close relatives and estate.	Rate decrease; base increase	Announcement: 06-10-2016 Legislation: 21-12-2016 In force from: 01-01-2017
Recurrent taxes on immovable property (business and residential)		
Increase in minimum real estate tax rates.	Rate increase	Announcement: 06-10-2016 Legislation: 18-11-2016 In force from: 01-01-2017

France

Table FR.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.0	15.1	15.3	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	16.0	6	349.8
VAT	6.9	7.0	7.1	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	20	151.3
Taxes and duties on imports excluding VAT	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	26	2.7
Taxes on products, except VAT and import duties	4.0	4.0	3.9	3.9	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.4	10	96.1
Other taxes on production	4.0	4.0	4.1	4.1	4.1	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	2	99.8
Direct taxes	11.2	11.4	11.7	12.1	12.0	12.1	10.9	11.4	12.1	12.8	13.2	13.1	13.2	10	286.9
Personal income taxes	7.9	7.7	7.9	7.8	7.6	7.9	7.8	7.7	7.9	8.5	8.9	8.8	8.8	10	192.0
Corporate income taxes	2.1	2.4	2.4	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	11	57.7
Other	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.6	1.6	1.6	1.7	3	37.1
Social contributions	15.9	15.7	15.8	16.0	15.8	15.8	16.3	16.2	16.3	16.5	16.8	17.1	16.9	1	369.3
Employers'	10.9	10.7	10.8	10.8	10.7	10.7	11.1	11.0	11.2	11.3	11.4	11.5	11.4	1	247.8
Households'	5.0	5.0	5.0	5.1	5.1	5.0	5.2	5.2	5.1	5.3	5.5	5.6	5.6	10	121.5
Less: capital transfers (2)	0.1	0.2	0.1	0.2	0.2	0.2	0.3	0.2	0.3	0.2	0.3	0.3	0.2		
Total	42.0	42.1	42.7	43.1	42.6	42.5	42.0	42.1	43.3	44.5	45.4	45.7	45.9	2	1000.6
B. Structure by level of government															
as % of total taxation															
Central government	39.9	41.9	40.3	38.2	37.3	36.3	33.2	36.4	34.0	34.3	34.8	34.2	34.5	26	345.5
State government (1)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	9.7	10.5	10.9	10.9	11.3	11.4	12.3	9.9	12.3	12.4	12.2	12.3	12.5	8	124.9
Social security funds	50.1	47.4	48.5	50.7	51.1	52.0	54.3	53.4	53.4	53.0	52.9	53.3	52.8	1	528.0
EU institutions	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	26	2.2
C. Structure by economic function															
as % of GDP															
Consumption	10.8	10.9	11.0	10.8	10.6	10.4	10.4	10.5	10.7	10.8	10.9	11.0	11.2	20	243.7
Labour	21.6	21.3	21.6	21.7	21.5	21.7	22.2	22.2	22.5	23.2	23.7	24.0	23.9	5	521.2
of which on income from employment	20.3	20.0	20.3	20.3	20.1	20.2	20.7	20.6	20.9	21.7	22.1	22.4	22.2	1	484.5
Paid by employers	11.9	11.8	11.9	11.9	11.8	11.9	12.4	12.7	12.8	13.1	13.3	13.5	13.3	1	290.2
Paid by employees	8.4	8.2	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.9	11	194.3
Paid by non-employed	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.5	1.6	1.7	1.7	11	36.8
Capital	9.5	9.9	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	2	235.6
Income of corporations	2.1	2.4	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	9	61.5
Income of households	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.1	1.1	1.7	1.9	1.8	1.8	1	39.1
Income of self-employed	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.2	2.1	1.9	2.0	2.0	1.9	8	42.1
Stock of capital	4.2	4.4	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	3	92.9

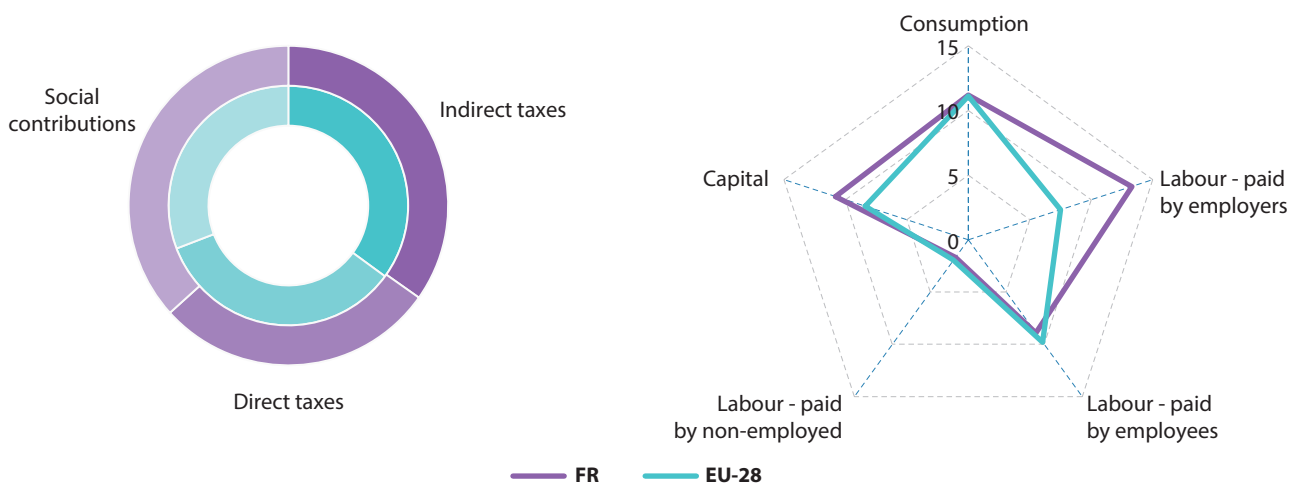
Table FR.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.0	2.1	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	20	47.6
Energy	1.7	1.7	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	17	38.8
of which transport fuel taxes	:	:	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	22	
Transport	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	20	5.9
Pollution and resources	0.13	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.13	0.14	0.14	0.14	0.13	9	2.9
E. Property taxes as % of GDP															
Taxes on property	2.8	3.0	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	1	101.3
Recurrent taxes on immovable property	1.8	1.8	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	1	69.7
Other taxes on property	1.0	1.1	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	3	31.6
F. Implicit tax rates %															
Consumption	20.2	20.3	20.3	20.1	19.7	19.3	19.0	19.2	19.8	20.0	20.1	20.5	21.0	14	
Labour	38.6	38.4	38.9	39.1	39.0	39.0	38.6	38.5	39.1	40.3	40.9	41.3	41.3	5	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.2	0.2	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2		26.0
Tax expenditure component	:	:	:	:	:	:	:	0.5	0.4	0.5	0.5	0.6	0.7		15.6
Transfer component	:	:	:	:	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5		10.4
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	41.6	42.8	44.0	44.9	45.1	45.2		985.0

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure FR.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table FR.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Introduction of an income tax withholding system. In the current system (until the end of 2017), taxpayers pay their income tax by September for the previous tax year. This reform will introduce a Pay-as-you-earn system.	Neutral	Legislation: 29-12-2016 In force from: 01-01-2018
Introduction of an income tax reduction for low earners: the amount of income tax is reduced by 20 % for taxpayers whose income is below a certain threshold (e.g. EUR 18 500 for a single person). The income tax is unchanged for taxpayers earning more than another threshold (e.g. EUR 20 500 for a single person). A smoothing rule applies for taxpayers between the two thresholds so as to avoid a discontinuity in the tax schedule.	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Extension of the tax credit for household employee expenses to all taxpayers. Non active households only had a tax reduction before.	Neutral	Legislation: 29-12-2016 In force from: 01-01-2018
Taxes on payroll and workforce		
Implementation of a tax credit on the payroll tax (CITS - crédit d'impôt sur la taxe sur les salaires).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Corporate income tax		
Progressive decrease of the tax rate to 28 %. First step in 2017, for SME's first EUR 75 000 profit.	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Transaction taxes (movable and immovable property)		
Increase in the rate of the tax on financial transactions (0.2 % to 0.3 %) (2017) and enlargement to intra-day transactions (2018).	Rate increase; base increase	Legislation: 29-12-2016 In force from: 01-01-2017

Germany

Table DE.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.8	10.5	10.5	10.4	10.9	10.9	11.4	10.9	11.1	11.1	11.0	10.9	11.0	26	332.9
VAT	6.2	6.1	6.1	6.1	6.8	6.9	7.2	7.0	7.0	7.0	7.0	6.9	7.0	19	211.6
Taxes and duties on imports excluding VAT	0.8	0.8	0.7	0.7	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	6	24.0
Taxes on products, except VAT and import duties	3.2	3.1	3.0	3.0	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	24	75.3
Other taxes on production	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	24	21.9
Direct taxes	10.6	10.4	10.7	11.5	11.9	12.2	11.3	10.8	11.2	11.8	12.2	12.3	12.5	11	378.9
Personal income taxes	8.4	7.8	7.8	8.0	8.4	9.0	8.9	8.1	8.2	8.6	8.9	8.9	9.1	9	275.6
Corporate income taxes	1.7	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	15	71.7
Other	0.5	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.9	1.0	1.0	10	31.6
Social contributions	16.4	16.1	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.1	15.1	2	458.0
Employers'	7.2	7.0	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.6	12	199.2
Households'	9.2	9.1	9.1	8.8	8.3	8.3	8.8	8.5	8.5	8.5	8.5	8.5	8.5	3	258.9
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	37.8	37.0	37.0	37.3	37.4	37.7	38.0	36.7	37.2	37.8	38.2	38.3	38.6	9	1169.8
B. Structure by level of government															
as % of total taxation															
Central government	29.0	28.1	28.6	29.0	30.2	30.2	30.4	30.3	30.7	30.6	30.2	30.1	29.7	28	347.8
State government (¹)	20.9	21.1	20.8	21.5	22.3	22.3	21.4	20.9	21.0	21.4	22.2	22.4	22.7		265.5
Local government	6.4	7.0	7.3	7.8	7.9	8.1	7.5	7.5	7.7	7.9	7.8	7.8	7.9	12	92.9
Social security funds	43.5	43.5	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.3	39.2	4	458.0
EU institutions	0.4	0.4	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	13	5.4
C. Structure by economic function															
as % of GDP															
Consumption	10.3	10.0	9.9	9.9	10.3	10.4	10.8	10.4	10.5	10.4	10.5	10.5	10.4	23	316.3
Labour	22.8	21.9	21.4	21.2	20.6	21.1	21.8	21.0	20.9	21.3	21.5	21.6	21.8	7	661.8
of which on income from employment	20.0	19.0	18.5	18.4	18.0	18.5	19.0	18.3	18.3	18.8	19.0	19.1	19.3	6	584.6
Paid by employers	7.2	7.0	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.6	14	199.2
Paid by employees	12.8	12.1	11.7	11.8	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.6	12.7	3	385.4
Paid by non-employed	2.8	2.9	2.9	2.8	2.5	2.6	2.8	2.7	2.6	2.5	2.6	2.5	2.5	8	77.2
Capital	4.8	5.1	5.6	6.2	6.5	6.3	5.3	5.3	5.8	6.1	6.1	6.1	6.3	15	191.6
Income of corporations	1.7	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	15	71.7
Income of households	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.4	0.5	0.4	0.5	0.5	0.6	15	18.1
Income of self-employed	1.7	1.7	1.9	1.9	2.0	2.0	1.9	1.9	1.9	2.0	2.1	2.1	2.1	5	63.9
Stock of capital	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.2	20	37.9

Table DE.1: Tax Revenue (continued)

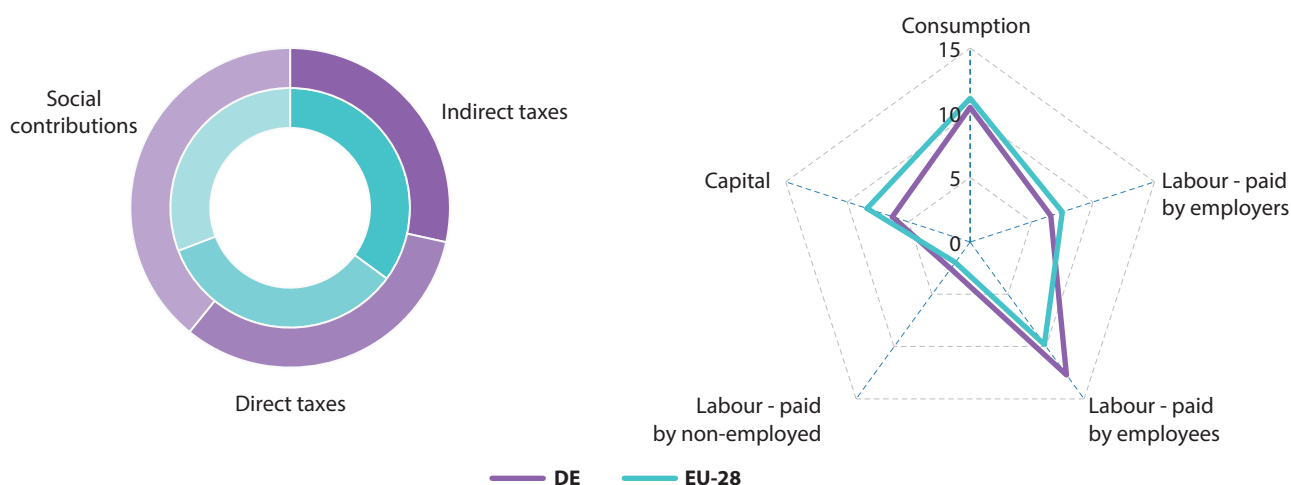
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.6	2.5	2.4	2.3	2.2	2.1	2.3	2.1	2.2	2.1	2.0	2.0	1.9	23	58.2
Energy	2.3	2.1	2.0	2.0	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	22	48.3
of which transport fuel taxes	:	:	1.5	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	21	
Transport	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	18	9.8
Pollution and resources	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	27	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.1	19	32.3
Recurrent taxes on immovable property	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	19	13.2
Other taxes on property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.6	13	19.1
F. Implicit tax rates															
%															
Consumption	18.8	18.4	18.2	18.3	19.7	19.7	19.9	19.6	20.0	19.8	20.2	20.5	20.6	16	
Labour	38.7	37.7	37.2	37.8	37.8	38.2	37.6	36.9	37.1	37.4	37.6	37.7	38.0	10	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure DE.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table DE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase of basic personal allowance from EUR 8 652 by EUR 168 to EUR 8 820.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Further adjustment for fiscal drag by 0.73 %.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Further increase of the basic allowance for children by EUR 108 from EUR 7 248 to EUR 7 356.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Further Increase of child benefit by EUR 24 per child per year.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Increase of basic personal allowance from EUR 8 820 by EUR 180 to EUR 9 000.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Further adjustment for fiscal drag by 1.65 %.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Further increase of the basic allowance for children by EUR 72 from EUR 7 356 to EUR 7 428.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Further Increase of child benefit by EUR 24 per child per year.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Estate duties/inheritances/gift taxes		
Gift and inheritance tax was subject to a reform after a decision of the constitutional court on the exemption of business assets.	Base decrease	Legislation: 04-11-2016 In force from: 01-07-2016

Greece

Table EL.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.2	11.7	12.0	12.4	12.7	12.7	11.8	12.7	13.6	13.7	14.2	15.6	16.2	5	28.4
VAT	6.7	6.5	6.7	6.8	7.1	7.0	6.3	7.1	7.3	7.2	7.0	7.1	7.3	16	12.9
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	13	0.4
Taxes on products, except VAT and import duties	4.8	4.5	4.5	4.8	4.8	4.5	4.3	4.6	5.0	4.9	5.2	5.2	5.1	7	9.0
Other taxes on production	0.6	0.6	0.6	0.6	0.6	0.9	1.0	0.8	1.1	1.5	1.8	3.1	3.5	4	6.2
Direct taxes	8.3	8.2	9.2	8.4	8.4	8.4	8.8	8.4	9.3	10.9	10.6	9.8	9.5	17	16.7
Personal income taxes	4.1	4.1	4.4	4.3	4.5	4.5	4.4	4.0	4.7	6.9	5.9	5.9	5.4	18	9.5
Corporate income taxes	2.7	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	19	3.8
Other	1.5	1.4	1.6	1.5	1.6	1.7	1.8	1.9	2.5	2.9	3.5	2.1	1.9	2	3.4
Social contributions	11.0	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	18	18.8
Employers'	5.1	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	23	7.7
Households'	5.9	5.7	5.6	5.6	5.8	5.7	5.5	5.9	5.9	6.1	6.0	6.0	6.3	6	11.1
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	31.5	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.9	36.4	14	64.0
B. Structure by level of government															
as % of total taxation															
Central government	63.0	63.4	64.5	63.6	63.1	62.8	63.7	64.2	66.6	67.0	67.5	68.7	68.6	9	43.9
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	2.1	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	22	1.5
Social security funds	34.5	34.0	32.9	33.8	34.3	34.5	33.6	33.1	30.8	30.3	29.7	28.6	28.7	15	18.3
EU institutions	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.3	23	0.2
C. Structure by economic function															
as % of GDP															
Consumption	11.1	10.7	11.0	11.1	11.3	11.1	10.4	11.9	12.6	12.7	13.2	13.4	13.6	8	23.9
Labour	13.2	13.0	13.5	13.1	13.7	13.7	13.2	13.6	13.6	15.7	14.6	14.5	14.5	19	25.5
of which on income from employment	12.8	12.5	12.9	12.4	12.9	12.9	12.3	12.8	12.7	14.1	13.3	13.0	13.1	20	23.0
Paid by employers	5.1	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	24	7.7
Paid by employees	7.7	7.6	7.8	7.7	7.9	7.8	7.7	7.7	7.9	9.3	8.6	8.5	8.7	13	15.3
Paid by non-employed	0.5	0.5	0.7	0.7	0.8	0.8	0.9	0.8	0.9	1.5	1.3	1.5	1.4	13	2.5
Capital	7.1	6.7	7.4	6.9	6.8	7.0	7.1	6.5	7.5	7.1	7.6	8.0	8.3	9	14.6
Income of corporations	2.7	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	21	3.8
Income of households	1.2	1.1	1.2	1.2	1.3	1.4	1.2	1.3	1.4	1.7	1.9	1.8	1.5	4	2.6
Income of self-employed	1.1	0.9	0.8	0.8	0.8	0.8	0.8	0.6	0.9	0.9	0.8	0.8	0.7	19	1.2
Stock of capital	2.1	2.0	2.1	2.3	2.4	2.6	2.6	2.1	3.1	3.3	3.8	3.5	3.9	4	6.9

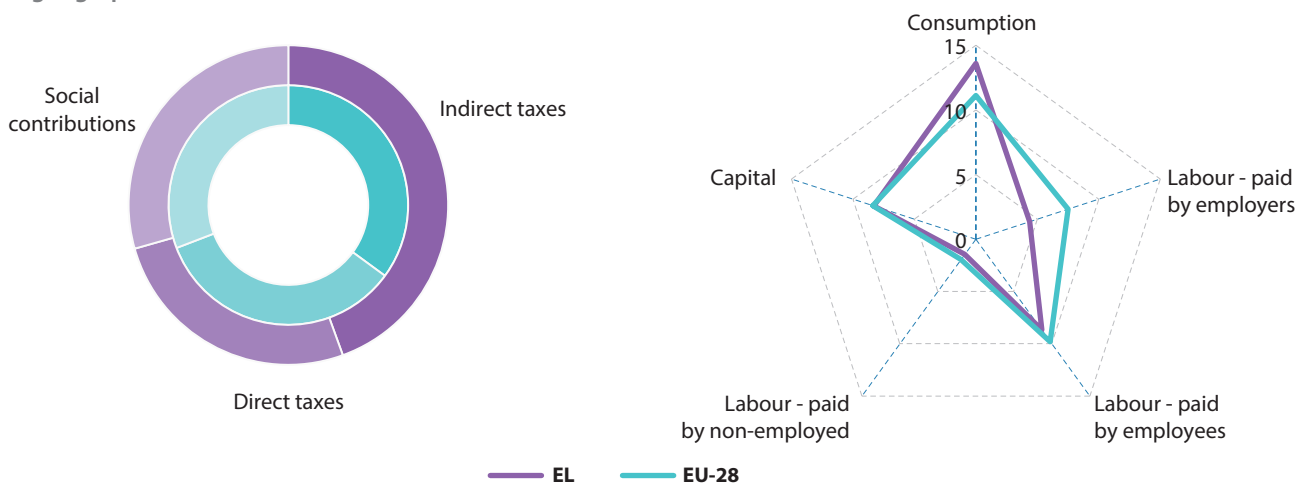
Table EL.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.1	2.1	2.1	2.0	2.0	1.9	1.9	2.5	2.8	3.2	3.6	3.7	3.7	4	6.6
Energy	1.3	1.2	1.2	1.1	1.2	1.1	1.2	1.9	2.1	2.5	2.8	2.9	3.0	2	5.2
of which transport fuel taxes	:	:	1.1	1.0	1.1	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	7	
Transport	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	7	1.4
Pollution and resources	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	28	0.0
E. Property taxes as % of GDP															
Taxes on property	2.0	1.9	2.0	2.2	2.2	2.3	2.3	1.9	2.7	2.9	3.3	3.0	3.3	4	5.7
Recurrent taxes on immovable property	0.8	0.8	0.8	0.9	0.9	0.8	1.0	1.0	1.9	2.2	2.7	2.5	2.7	3	4.7
Other taxes on property	1.2	1.0	1.1	1.3	1.3	1.5	1.4	0.9	0.8	0.7	0.6	0.5	0.6	15	1.0
F. Implicit tax rates %															
Consumption	16.5	16.1	16.0	16.6	16.9	16.0	15.0	16.9	17.6	17.7	17.9	18.1	18.3	21	
Labour	38.4	37.7	37.5	36.9	38.2	37.5	34.4	35.2	35.8	40.8	40.3	39.7	40.2	7	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure EL.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table EL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Personal income tax on benefit-in-kind provided by company cars. The taxable amount of business operating expenditure on company cars is raised from the current 30 % to 80 % starting from 2016 incomes. From 2017 incomes onwards the taxable amount will be determined by the retail price of the company car (to be implemented by December 2016, after consultation with Technical Assistance).	Rate increase; base increase	Legislation: 27.5.2016 In force from: For incomes earned from 1.1.2016 onwards
Pooling of income. Income from wages, pensions, and business activities will be pooled under a single rate schedule. Farming income will be pooled together with the 1st pillar basic EU subsidies and taxed under the same rate structure separately from wage and business income.	Rate increase; base increase	Legislation: 12.5.2016 In force from: For Income derived 1.1.2016 onwards
Definition of farming income. The determination of the profit from business activity for individual farming businesses shall include the basic direct payments under the first pillar of the Common Agricultural Policy and also green and coupled payments in excess of EUR 12 000. The tax credit on farming income will be extended only to those tax - payers who are professional farmers for agricultural subsidy purposes and who derive at least 50 % of their total taxable income from farming activities.	Base increase	Legislation: 12.5.2016 In force from: For Income derived 1.1.2016 onwards
The tax rates on pooled business and employment income, as well as on farming income are increased.	Rate increase	Legislation: 12.5.2016 In force from: For Income derived 1.1.2016 onwards
The tax credit will be available to offset tax on employment income, pension income, and farm income. It will be set at EUR 1 900 for a taxpayer without children, EUR 1 950 for a taxpayer with one child, EUR 2 000 for a taxpayer with two children, and EUR 2 100 for taxpayers with 3 or more children. This will bring the average tax-free threshold to around EUR 8 750. The tapering of the tax credit is calculated based on total income from employment, pensions and farming income and will reduce the tax credit at a rate of EUR 10 per EUR 1 000 additional income beyond EUR 20 000 until the tax credit reaches zero. The maximum allowable offset of the tax credit is the sum of employment, pension, and farm income multiplied by the basic tax rate. Tax credit in excess of this eligible amount cannot be offset	Base increase	Legislation: 12.5.2016 In force from: For Income derived 1.1.2016 onwards
Solidarity surcharge. The legislation for the solidarity surcharge will be included in the Income Tax Code as a separate article. It will be levied on all income, whether subject to Personal income tax or not, including salaries, pensions, income from business activity, capital, capital gains and transfers, whether real or presumed.	N/A	Legislation: 12.5.2016 In force from: For Income derived 1.1.2016 onwards
Social security contributions: Self-employed		
Increase of supplementary insurance contributions of the Single Fund of Supplementary Insurance (E.T.E.A.).	N/A	Legislation: 13.05.2016 In force from: 01.06.2016
Regarding self-employed persons insured by the former Agricultural Insurance Organisation (OGA), the contributions to the Rural Account (L.A.E.) is set to 0,25% of the income of the previous year calculated per month	Neutral	Announcement: 12.5.2016 Legislation: 12.5.2016 In force from: 01.01.2017
Regarding self-employed persons insured by the former Agricultural Insurance Organisation (OGA), the contributions for pension is set to 14 % for 2017, 16 % for 2018, 18 % for 2019, 19 % for 2020, 19.5 % for 2021 and 20 % from 2022 and onwards, of the income of the previous year calculated per month.	Neutral	Announcement: 12.5.2016 Legislation: 12.5.2016 In force from: 01.01.2017
Regarding self-employed persons insured by the former Social Security Organization for the Self-Employed (OAE) and the former Fund for Independent Professionals (ETAA), the contribution for pension is set to 20 % of the income of the previous year calculated per month.	Neutral	Announcement: 12.5.2016 Legislation: 12.5.2016 In force from: 01.01.2017
Corporate income tax		
The CIT rate increased for single entry bookkeeping companies change from 26 % to 29 %. This applies to profits derived during the tax years beginning on or after 1.1.2015.	Rate increase	Legislation: 16.07.2015
Other corporate taxes		
Collective investment vehicles: tax rates on the net capital base on UCITS funds, Real Estate Investment Companies and Portfolio Management Companies will be reformed and set at fixed tax rates on equity and structured funds, REICs, and portfolio management funds, on balanced funds, on bond funds, and on money market funds as of 1.6.2016.	N/A	Legislation: 27.5.2016 In force from: 1.1.2016

Table EL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Tax on gaming: the tax on gross gaming revenues of gaming companies will be increased from 30 % to 35 % from 1.1.2016.	Rate increase; base increase	Legislation: 27.5.2016 In force from: For revenues from 1.1.2016 onwards
Value-added tax		
The standard VAT rate is raised from 23 % to 24 %, effective as of 1.6.2016.	Rate increase	Legislation: 27.5.2016 In force from: 1.6.2016
Health-related taxes		
Implement contributions for health coverage of 7.10 % for employees.	Neutral	Legislation: 12.5.2016 In force from: 01.01.2017
Implement contributions for health coverage of 6.95 % for self employed.	N/A	Legislation: 12.5.2016 In force from: 01.01.2017
Raise the health contribution paid by persons insured by the Agricultural Insurance Organisation (OGA) from 2.50 % to 3.61 %.	Rate increase	Legislation: 12.5.2016 In force from: 01.01.2017
Raise the health contribution paid by self employed insured by the Agricultural Insurance Organisation (OGA) from 3.61 % to 6.95 %.	Rate increase	Legislation: 12.5.2016 In force from: 01.01.2017
Raise the health contribution paid by employees insured by the Agricultural Insurance Organisation (OGA) from 3.61 % to 7.10 %.	Rate increase	Legislation: 12.5.2016 In force from: 01.01.2017
Exemption of contribution for health coverage for pensioners whose Solidarity Benefit for Pensioners (EKAS) was reduced for more than EUR 30 due to law 4387/2016.	Neutral	Legislation: 3.8.2016 In force from: 1.8.2016
Exemption of participation on drugs payment for pensioners who derived the Solidarity Benefit for Pensioners (EKAS) due to law 4387/2016.	Neutral	Legislation: 3.8.2016 In force from: 1.8.2016
Contribution for health coverage for lawyers paid per attorney act, etc. is repealed.	Rate decrease	Legislation: 12.5.2016 In force from: 1.7.2016
Contribution for health coverage for notaries paid per act or contract, etc. is repealed.	Rate decrease	Legislation: 12.5.2016 In force from: 1.7.2016
Contribution for health coverage for persons insured by former ETAP-MME, which was part of the contribution paid per advertisement is repealed.	Rate decrease	Legislation: 12.5.2016 In force from: 15.9.2016
Other excise duties		
Fuel excises: from 1st June 2016, natural gas used for electricity production is exempt from the excise duty, from 1st of January 2017 Reduce Excise Duty on Natural Gas for households and production	Rate decrease; base decrease	Legislation: 27.5.2016 In force from: 1.6.2016 ; 1.1.2017
Fuel excises: from 15.10.2016, raise the excise duty on heating fuel (diesel and kerosene) from EUR 230 to EUR 280 per 1 000 litres.	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.6.2016
Fuel excises: from 1.1.2017, raise the excise duty on petrol from EUR 670 to EUR 700 per 1 000 litres; on diesel from EUR 330 to EUR 410 per 1 000 litres, on kerosene from EUR 330 to EUR 410 per 1 000 litres, and on motor LPG from EUR 330 to EUR 430 per 1 000 Kgr. From 1.1.2017, reduce the excise duty on natural gas for heating in non-businesses (i.e. residential) from EUR 5.4/MWh (EUR 1.5/GJ) to EUR 1.07/MWh (EUR 0.3/GJ).	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.1.2017
Effective 1 January 2017: revision of the excise tax rates on natural gas for industrial/commercial (non-heating) use, with the new rates (€/MWh) based on consumption.	N/A	Legislation: 27.5.2016 In force from: 1.1.2017
Dodecanese reduced rate on alcohol excises: the current 50 % reduction of excise duties on alcoholic beverages in the Dodecanese islands will be removed from 1.1.2018.	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.1.2018
Excise duty on beer: the excise duty on beer will be increased from EUR 2.6 per 100 litres to EUR 5 per 100 litres. The reduced rate for small independent breweries will be increased from EUR 1.3 to EUR 2.5.	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.6.2016
Excise tax rates on cigarettes and tobacco: the excise tax regime on cigarettes will be restructured from 1.1.2017 by increasing the ad valorem excise from 20 % to 26 % of the retail selling price. The specific tax on fine cut smoking tobacco will be increased from EUR 156.70 to EUR 170 per kg.	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.1.2017
Consumption tax on e-cigarettes: a new tax of 10 cents/ml will be introduced on e-cigarettes from 1.1.2017.	New tax	Legislation: 27.5.2016 In force from: 1.1.2017

Table EL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Consumption tax on coffee: a new tax on coffee will be introduced from 1.1.2017 at EUR 2 per kilo on raw (non-roasted) coffee, EUR 3 on roasted coffee, and EUR 4 on instant coffee and other coffee-products.	New tax	Legislation: 27.5.2016 In force from: 1.1.2017
Other taxes		
Motor vehicle registration taxation. The measure implemented from 1.6.2016 changes the tax base from wholesale value to market value, which widens the tax base by some 40 %. Tax rates will be based on retail prices, with adjustment factors for CO2 emission and Euro auto emission performance standards. Taxes will no longer be based on engine capacity. The luxury tax on car purchases and the scrappage scheme are both abolished. Euro auto emission performance standard at 100 % for euro 6, 150 % for euro 5 and 300 % for earlier euro standards and 600 % for vehicles without euro standards.	N/A	Legislation: 27.5.2016 In force from: 1.6.2016
Communication levies: a new 5 % levy on landline and broadband subscriptions will be introduced from 1.1.2017.	New tax	Legislation: 27.5.2016 In force from: 1.1.2017
A new Pay TV levy of 10 % will be introduced from 1.1.2016.	New tax	Legislation: 27.5.2016 In force from: 1.6.2016
Overnight Stay Hotel tax: a new «City tax» will be introduced on hotels and rented rooms. On hotels the tax per room per night will be set at EUR 0.50 for 1-and 2-star hotels, EUR 1.5 for 3-star hotels, EUR 3 for 4-star hotels, and EUR 4 for 5-star hotels. For rental rooms the tax per room per night will be set at EUR 0.25 for 1- and 2-key, EUR 0.50 for 3-key and EUR 1 for 4-key rented rooms.	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.1.2018
Dividend and rental income. Tax rates on dividends and rental incomes up to EUR 12 000 will be harmonized at 15 %. The rate on rental income above EUR 12 000 is set at least 35 %.	Rate increase; base increase	Legislation: 12.5.2016 In force from: For Income derived 1.1.2016 onwards

Hungary

Table HU.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.5	16.1	15.5	15.0	15.9	15.7	16.5	17.6	17.5	18.7	18.5	18.5	18.9	3	20.8
VAT	8.1	8.7	8.3	7.5	7.9	7.6	8.3	8.6	8.4	9.2	8.9	9.3	9.7	2	10.7
Taxes and duties on imports excluding VAT	1.1	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	20	0.2
Taxes on products, except VAT and import duties	5.9	6.4	6.4	6.8	7.1	7.1	7.1	7.3	7.3	7.6	7.6	7.2	7.2	1	7.9
Other taxes on production	0.5	0.6	0.7	0.7	0.8	0.8	0.9	1.6	1.6	1.8	1.9	1.9	1.9	11	2.1
Direct taxes	9.4	8.9	8.9	9.2	10.2	10.4	9.7	7.9	6.3	6.8	6.6	6.8	7.1	23	7.7
Personal income taxes	6.9	6.5	6.5	6.6	7.1	7.5	7.2	6.4	4.9	5.3	5.0	4.9	5.0	20	5.5
Corporate income taxes	2.2	2.1	2.1	2.3	2.7	2.6	2.1	1.2	1.1	1.3	1.2	1.5	1.7	25	1.8
Other	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	23	0.4
Social contributions	12.4	12.1	12.3	12.3	13.5	13.5	12.9	11.9	13.0	13.0	12.9	12.9	13.1	9	14.4
Employers'	9.7	9.3	9.5	9.3	9.6	9.6	9.0	7.7	7.8	7.5	7.4	7.5	7.6	10	8.4
Households'	2.7	2.8	2.8	3.0	3.9	3.9	3.8	4.2	5.2	5.4	5.5	5.4	5.5	12	6.0
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	37.3	37.0	36.7	36.6	39.5	39.6	39.1	37.4	36.8	38.5	38.1	38.2	39.1	8	42.9
B. Structure by level of government															
as % of total taxation															
Central government	58.1	57.8	57.3	57.3	57.1	61.7	62.2	62.8	59.1	60.6	60.2	60.8	60.5	15	26.0
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	11.4	12.0	11.6	11.7	11.1	6.4	6.7	6.5	6.5	6.3	5.9	5.6	5.8	14	2.5
Social security funds	30.5	29.9	30.6	30.6	31.3	31.3	30.7	30.4	34.0	32.9	33.6	33.2	33.3	9	14.3
EU institutions	n.a.	0.2	0.5	0.4	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.4	17	0.2
C. Structure by economic function															
as % of GDP															
Consumption	14.3	14.6	14.0	13.4	14.0	13.7	14.4	14.3	14.2	15.2	15.8	15.9	16.4	2	18.0
Labour	18.2	17.6	17.8	17.9	19.5	20.2	18.7	17.5	17.2	17.7	17.4	17.4	17.6	11	19.3
of which on income from employment	17.9	17.3	17.5	17.5	18.7	19.2	18.1	17.0	16.9	17.5	17.3	17.3	17.5	10	19.2
Paid by employers	9.8	9.4	9.7	9.5	9.8	9.8	9.3	8.1	8.3	8.1	7.9	8.0	8.1	10	8.9
Paid by employees	8.1	7.8	7.8	8.0	8.9	9.4	8.9	8.9	8.6	9.4	9.3	9.3	9.4	10	10.3
Paid by non-employed	0.3	0.3	0.3	0.3	0.8	0.9	0.6	0.5	0.3	0.2	0.2	0.1	0.1	25	0.1
Capital	4.8	4.8	4.9	5.3	6.1	5.7	6.0	5.6	5.4	5.6	4.8	4.9	5.1	22	5.6
Income of corporations	2.2	2.1	2.1	2.3	2.7	2.6	2.2	1.2	1.2	1.3	1.3	1.6	1.8	25	1.9
Income of households	0.7	0.6	0.6	0.6	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	17	0.6
Income of self-employed	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	21	0.7
Stock of capital	1.4	1.7	1.7	1.8	2.0	2.1	2.1	3.1	3.1	3.2	2.4	2.3	2.2	10	2.5

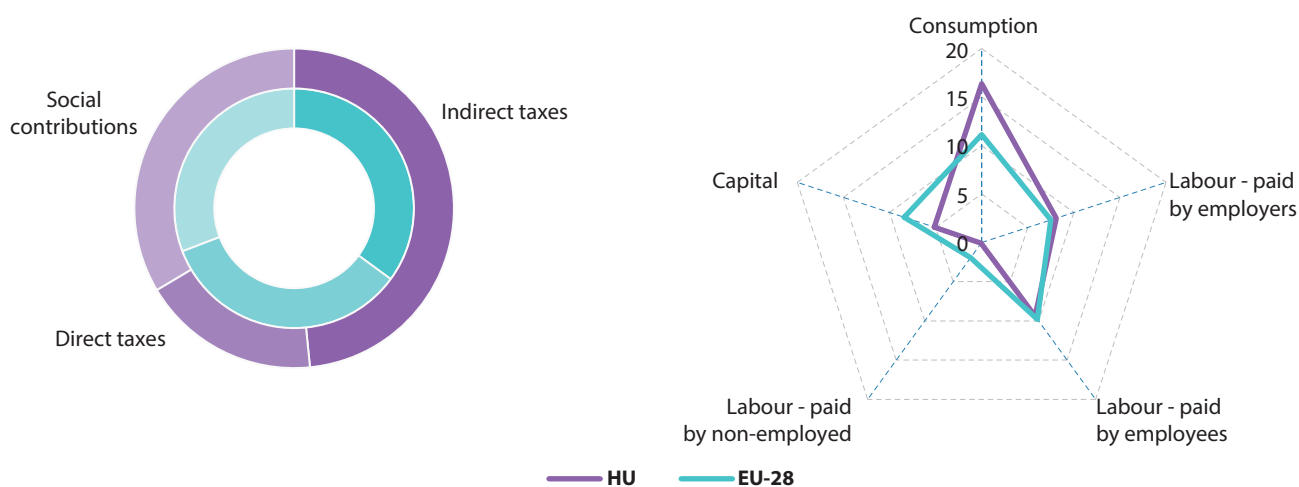
Table HU.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.6	2.8	2.7	2.8	2.8	2.7	2.6	2.8	2.6	2.7	2.6	2.6	2.6	14	2.9
Energy	2.0	1.9	2.1	2.1	2.0	1.9	2.0	2.2	2.1	2.0	1.9	1.9	1.9	13	2.1
of which transport fuel taxes	:	:	1.8	1.9	1.8	1.7	1.8	1.9	1.8	1.7	1.7	1.7	1.7	9	
Transport	0.4	0.8	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	16	0.5
Pollution and resources	0.18	0.17	0.13	0.14	0.14	0.16	0.17	0.10	0.09	0.23	0.21	0.21	0.26	5	0.3
E. Property taxes as % of GDP															
Taxes on property	0.8	0.8	0.8	0.8	0.8	0.8	0.8	1.1	1.1	1.2	1.2	1.2	1.2	15	1.4
Recurrent taxes on immovable property	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.6	17	0.6
Other taxes on property	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.7	9	0.8
F. Implicit tax rates %															
Consumption	25.3	26.6	25.5	24.8	25.7	25.3	26.4	26.8	26.4	27.9	29.8	31.0	32.4	1	
Labour	40.0	39.1	39.0	39.5	41.9	43.2	41.0	39.5	39.4	40.7	40.6	41.0	41.8	4	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure HU.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))

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

Table HU.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Unincorporated businesses/Self employment income		
In accordance with the CIT rate changes the PIT rate for private entrepreneurs decreased from 10 % to 9 %.	Rate decrease	Announcement: 20-12-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Social security contributions: Employer		
Employer's payroll tax decreased from 27 % to 22 % in 2017, then from 22 % to 20 % in 2018, additionally several conditional decreases have been placed in the law. If the employers increase the wages there would be 5 more cuts, one 0.5 percentage point cut and four 2 percentage point cuts. Additionally tax benefits have been aligned with the new rates.	Rate decrease	Announcement: 22-11-2016 Legislation: 20-12-2016 In force from: 01-01-2017 01-01-2018
In accordance with the SCT rate changes, the health contribution (EHO) rate was cut to 22 percentage points and will be 20 percentage points in 2018 Change in the taxation of fringe benefits: The tax base correction 1.19 was lowered to 1.18 Under the yearly limit the tax burden is 16 % personal income tax and 14 % health contribution (EHO) on a base of 1.18, above the limit the health care tax is 22 % on a base of 1.18. The health contribution (EHO) 6 % rate was abolished on interest, 15 % (EHO payable by agricultural smallholders) rate was merged into the 14 % rate, 20 % (EHO payable by private individuals providing private accommodation) was abolished and merged into PIT.	Rate decrease	Announcement: 20-12-2016 28-10-2016 Legislation: 20-12-2016 25-11-2016 In force from: 01-01-2017 01-01-2018
SCT tax relief for research.	Rate decrease	Announcement: 15-06-2016 Legislation: 15-06-2016 In force from: 15-06-2016
Social security contributions: Self-employed		
In case of Lump Sum Tax of Small Enterprises (KATA) the upper yearly revenue limit of the tax was increased from HUF 6 million to HUF 12 million from 2017. This measure allows more small firms to choose this simplified tax regime.	Rate decrease	Announcement: 28-10-2016 Legislation: 25-11-2016 In force from: 01-01-2017
Taxes on payroll and workforce		
Labour mobility measures: tax-free mobility for housing assistance, expenses related to traveling into work, clarification of the definition of the worker's home.	Rate decrease; base decrease	Announcement: 19-05-2016 Legislation: 15-06-2016 In force from: 01-01-2017
Corporate income tax		
Lowering of the corporate income tax rate uniformly to 9%.	Rate decrease	Announcement: 17-11-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Tax-allowance of angel-investments (companies which invest in a registered start-up enterprise can reduce their tax-base by the triple amount of the investment in the given year and the following 3 years, in equal amounts. The maximum value of the tax-allowance is HUF 20 million a year.)	Base decrease	Announcement: 20-12-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Tax-credits on investments for energy-efficiency (taxpayers shall be eligible for tax-credit in connection with an investment project to comply with energy efficiency targets. The tax allowance may not exceed 30 % of eligible costs of investment at present value, or maximum the forint equivalent of EUR 15 million. Taxpayers are allowed to use it also in surtax on energy suppliers in the same way as in case of development tax credit).	Base decrease	Announcement: 25-11-2016 Legislation: 25-11-2016 In force from: 01-01-2017
Other corporate taxes		
The regulation of small business tax significantly simplified from 2017, due to the switch to Shareholder-base cash-flow tax from Real+Financial-base.	Base decrease	Announcement: 07-06-2016 Legislation: 15-06-2017 In force from: 01-01-2017
In accordance with decreasing employer's social contribution tax and corporate income tax, the rate of small business tax was reduced from 2017 from 16 % to 14 % and an additional 1 percentage point from 2018.	Rate decrease	Announcement: 12-12-2016 Legislation: 20-12-2016 In force from: 01-01-2017

Table HU.2: Latest tax reforms (continued)

Description of measure	Change	Date
Value-added tax		
VAT rate of fresh milk decreased from 18 % to 5 %.	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate for eggs decreased from 27 % to 5 %.	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate for poultry decreased from 27 % to 5 %.	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate on internet access decreased from 27 % to 18 %.	Rate decrease; base decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate on restaurant meals decreased from 27 % to 18 %.	Rate decrease; base decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate on restaurant meals will decrease from 18 % to 5 %.	Rate decrease; base decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2018
The individual exemption for VAT was increased from HUF 6 million to HUF 8 million per year.	Base decrease	Announcement: 01-10-2016 Legislation: 01-11-2016 In force from: 01-01-2017
Other excise duties		
The excise duty rate on fuel depends on crude oil prices. If the price of Brent crude oil did not exceed USD 50, the excise duty rate of petrol is higher by HUF 5 per litre and excise duty rate of gas oil by HUF 10 per litre.	Rate increase	Announcement: 01-05-2016 Legislation: 01-06-2016 In force from: 01-09-2016
The excise duty rates on tobacco products have been increased in 3 steps.	Rate increase	Announcement: 01-05-2016 Legislation: 01-11-2016 In force from: 01-09-2016; 01-01-2017; 01-07-2017
Other taxes		
From 2017 the rate of the bank levy decreased from 0.24 % to 0.21 %.	Rate decrease	Announcement: 15-04-2016 Legislation: 15-06-2016 In force from: 01-01-2017
From 1 January 2017 the surtax on financial credit institutions was abolished.	Rate decrease	Announcement: 07-06-2016 Legislation: 15-06-2016 In force from: 01-01-2017

Ireland

Table IE.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.2	12.7	13.3	13.7	13.2	12.1	10.9	10.9	10.4	10.6	10.8	11.1	8.9	28	22.8
VAT	6.7	7.0	7.3	7.4	7.3	7.0	6.1	6.0	5.6	5.8	5.8	6.0	4.7	28	12.0
Taxes and duties on imports excluding VAT	1.4	1.7	1.8	1.8	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.5	5	3.8
Taxes on products, except VAT and import duties	3.1	3.0	3.1	3.5	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.6	26	4.0
Other taxes on production	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	18	3.0
Direct taxes	12.6	13.0	13.0	13.8	13.4	12.4	12.0	11.9	12.2	12.9	12.9	13.1	11.1	13	28.3
Personal income taxes	8.5	9.0	9.1	9.5	9.5	9.0	8.9	8.8	9.0	9.6	9.4	9.5	7.7	12	19.7
Corporate income taxes	3.6	3.5	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.7	10	6.9
Other	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.2	0.7	15	1.7
Social contributions	3.7	3.8	3.8	3.9	4.1	4.4	5.2	5.0	5.2	4.8	5.0	5.0	3.9	26	10.0
Employers'	2.6	2.6	2.6	2.7	2.9	3.1	3.1	3.0	3.1	2.8	3.0	3.0	2.4	27	6.2
Households'	1.1	1.2	1.2	1.1	1.2	1.3	2.1	2.1	2.1	2.0	2.0	1.9	1.5	25	3.8
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	28.5	29.6	30.0	31.4	30.8	29.0	28.1	27.9	27.8	28.3	28.7	29.1	23.9	28	61.1
B. Structure by level of government															
as % of total taxation															
Central government	97.4	97.5	97.3	97.5	97.3	96.9	96.4	96.2	96.3	96.1	96.4	96.8	97.1	2	59.3
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	2.3	2.2	2.2	2.1	2.3	2.6	3.2	3.3	3.2	3.4	3.1	2.7	2.4	23	1.5
Social security funds	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
EU institutions	0.3	0.4	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	7	0.3
C. Structure by economic function															
as % of GDP															
Consumption	10.5	10.9	11.1	11.1	11.0	10.5	9.8	9.9	9.4	9.5	9.8	9.9	7.9	28	20.3
Labour	9.8	10.4	10.3	10.4	10.7	11.2	12.2	12.0	12.7	12.8	12.8	12.9	10.3	27	26.3
of which on income from employment	9.7	10.3	10.3	10.3	10.6	11.2	12.2	11.9	12.5	12.6	12.6	12.7	10.1	25	25.9
Paid by employers	2.7	2.8	2.8	2.9	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.6	27	6.6
Paid by employees	7.0	7.6	7.5	7.3	7.4	7.8	8.8	8.8	9.2	9.6	9.5	9.5	7.5	18	19.3
Paid by non-employed	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	24	0.4
Capital	8.2	8.3	8.6	9.9	9.2	7.3	6.1	6.0	5.7	6.0	6.1	6.3	5.7	18	14.5
Income of corporations	3.6	3.5	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.7	12	6.9
Income of households	1.4	1.5	1.6	2.1	2.0	1.3	0.9	0.8	0.7	0.8	0.7	0.8	0.6	14	1.6
Income of self-employed	1.1	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.0	1.0	1.0	1.0	0.8	17	2.1
Stock of capital	2.0	2.2	2.5	2.9	2.6	2.0	1.7	1.6	1.8	1.9	2.0	2.2	1.5	16	3.8

Table IE.1: Tax Revenue (continued)

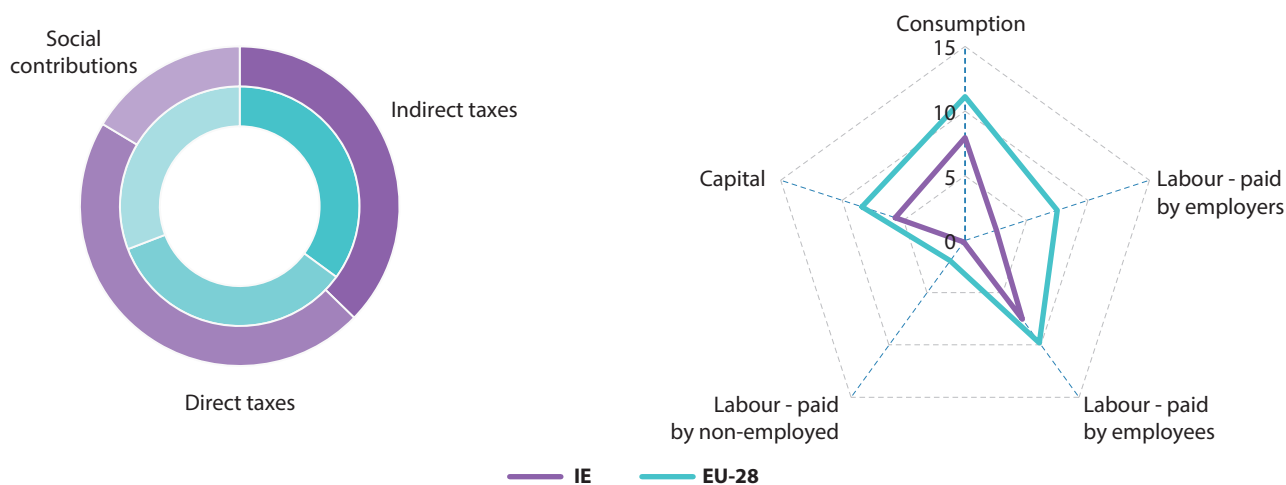
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.3	2.5	2.5	2.4	2.4	2.3	2.3	2.4	2.4	2.4	2.5	2.4	1.9	24	4.9
Energy	1.2	1.3	1.3	1.2	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.5	1.2	28	3.0
of which transport fuel taxes	:	:	1.2	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.1	1.0	0.8	28	
Transport	1.0	1.1	1.2	1.2	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	8	1.9
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.03	0.02	24	0.0
E. Property taxes as % of GDP															
Taxes on property	1.9	2.0	2.2	2.7	2.4	1.8	1.4	1.4	1.6	1.7	1.8	2.0	1.3	14	3.4
Recurrent taxes on immovable property	0.6	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	15	1.8
Other taxes on property	1.3	1.4	1.6	2.2	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	14	1.6
F. Implicit tax rates %															
Consumption	24.2	25.4	26.1	26.0	25.2	22.8	21.8	22.1	21.7	22.1	23.0	24.2	24.2	10	
Labour	26.0	27.2	26.4	26.2	26.2	25.6	27.8	28.7	31.0	31.7	31.7	32.8	32.9	16	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.6	0.6	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2		0.5
Tax expenditure component	0.6	0.6	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2		0.5
Transfer component	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
Total tax revenue adjusted for payable tax credits	27.9	28.9	29.4	30.8	30.4	28.5	27.5	27.2	27.2	27.6	28.3	28.8	23.7		60.5

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure IE.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table IE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Reduction in Universal Social Charge: Existing rates of 1 %, 3 % and 5.5 % are reduced to 0.5 %, 2.5 % and 5 %.	Rate decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Increase to Home Carer Tax Credit: Maximum tax credit EUR 1 100 (was EUR 1 000).	Base decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
New Fisher Tax Credit of EUR 1 270.	Base decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Personal income tax: Unincorporated businesses/Self employment income		
Earned Income Tax Credit: Maximum amount of tax credit is increased by EUR 400 to EUR 950.	Base decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Personal income tax: Savings		
Reduction in rate of retention tax of 2% each year over 4 years.	Rate decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Corporate income tax		
Ensuring that tax is fully paid on profits from Irish land.	Base increase	Announcement: 06-09-2016 Legislation: 25-12-2016 In force from: 06-09-2016
Health-related taxes		
Increase of 50c on pack of 20 cigarettes and pro-rata increase on other tobacco products.	Rate increase	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 12-10-2016
Estate duties/inheritorances/gift taxes		
Increase in the Capital Acquisitions Tax Exemptions.	Base decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 12-10-2016
Other taxes		
Capital Gains Tax Entrepreneur Relief: Reduced rate of 10 % (from 20 %) on disposal of a business where the gain is less than EUR 1m.	Rate decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 12-10-2016
Rebate of income tax paid over the previous four tax years up to a maximum of 5 % of the purchase price of a new home up to a value of EUR 400 000, to first time buyers of new houses. Pro rata rates will apply to lower priced houses and a full rebate calculated on EUR 400 000 will also apply to houses in excess of EUR 400 000 and up to EUR 600 000. No rebate on house purchases in excess of EUR 600 000.	Base decrease	Announcement: 19-07-2016 Legislation: 25-12-2016 In force from: 19-07-2016

Italy

Table IT.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.8	13.9	14.1	14.7	14.5	13.7	13.6	14.1	14.3	15.4	15.1	15.5	15.3	8	251.9
VAT	5.7	5.6	5.7	6.0	5.9	5.7	5.5	6.1	6.0	6.0	5.9	6.0	6.2	27	101.2
Taxes and duties on imports excluding VAT	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	23	2.3
Taxes on products, except VAT and import duties	4.7	4.9	4.9	5.1	4.9	4.7	5.0	5.0	5.1	5.5	5.4	5.6	5.4	4	87.9
Other taxes on production	3.3	3.2	3.3	3.5	3.5	3.1	2.9	2.9	2.9	3.9	3.6	3.8	3.7	3	60.5
Direct taxes	14.1	13.4	12.9	13.8	14.5	14.7	14.9	14.3	14.3	15.0	15.3	14.8	14.8	5	243.9
Personal income taxes	10.1	10.1	10.1	10.5	10.9	11.3	11.3	11.3	11.2	11.9	12.0	12.0	12.2	5	200.9
Corporate income taxes	2.2	2.3	2.3	2.8	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	22	33.5
Other	1.8	1.0	0.6	0.5	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	17	9.5
Social contributions	11.8	11.9	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	10	214.0
Employers'	8.4	8.4	8.3	8.1	8.5	8.7	9.1	9.0	8.9	8.9	8.8	8.7	8.7	6	142.6
Households'	3.4	3.5	3.6	3.5	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.3	4.3	14	71.3
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	39.8	39.1	38.9	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.2	43.2	7	709.8
B. Structure by level of government															
as % of total taxation															
Central government	54.0	53.6	53.3	55.2	54.1	53.1	53.8	53.7	53.8	54.4	54.6	54.5	54.8	20	389.2
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	16.0	15.7	15.7	15.5	15.8	15.5	14.2	14.5	14.7	15.2	14.9	15.3	14.7	5	104.5
Social security funds	29.7	30.4	30.7	29.0	29.8	31.0	31.6	31.4	31.2	30.1	30.2	29.9	30.1	12	213.8
EU institutions	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	21	2.3
C. Structure by economic function															
as % of GDP															
Consumption	10.1	10.2	10.2	10.6	10.4	10.0	10.1	10.7	10.8	11.1	10.9	11.2	11.2	21	183.1
Labour	19.7	19.6	19.7	19.6	20.3	20.8	21.5	21.6	21.3	21.7	21.7	21.4	21.2	8	348.1
of which on income from employment	17.6	17.4	17.5	17.4	18.1	18.5	18.9	18.9	18.5	18.8	18.7	18.4	18.1	7	296.7
Paid by employers	10.1	10.0	10.0	9.9	10.3	10.2	10.6	10.5	10.4	10.4	10.2	10.0	9.6	5	157.8
Paid by employees	7.5	7.4	7.5	7.5	7.8	8.3	8.3	8.4	8.2	8.5	8.5	8.3	8.5	14	138.9
Paid by non-employed	2.0	2.1	2.2	2.2	2.2	2.4	2.6	2.7	2.7	2.9	3.0	3.1	3.1	3	51.4
Capital	10.0	9.4	9.1	10.0	10.7	10.3	10.1	9.3	9.4	10.6	10.8	10.6	10.9	1	178.6
Income of corporations	2.7	2.7	2.8	3.4	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.8	10	46.1
Income of households	1.0	0.9	1.1	1.2	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.5	5	24.4
Income of self-employed	3.0	3.1	3.1	3.2	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.3	3.4	2	56.4
Stock of capital	3.3	2.6	2.1	2.2	2.2	2.0	2.8	2.2	2.4	3.0	3.1	3.2	3.1	8	51.7

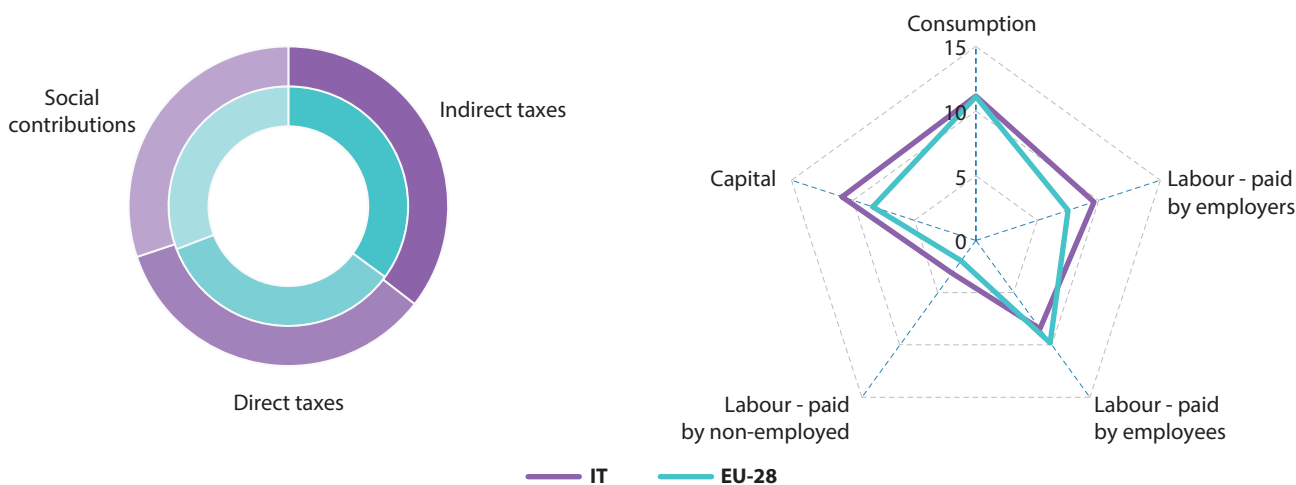
Table IT.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.0	2.8	2.9	2.9	2.7	2.6	2.8	2.8	3.1	3.5	3.4	3.6	3.4	5	55.7
Energy	2.4	2.3	2.3	2.3	2.1	2.0	2.2	2.2	2.4	2.8	2.8	3.0	2.8	3	45.4
of which transport fuel taxes	:	:	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.6	1.6	1.6	1.6	15	
Transport	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	12	9.7
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	18	0.6
E. Property taxes as % of GDP															
Taxes on property	1.8	2.0	1.9	2.0	2.0	1.7	2.1	1.8	2.1	2.5	2.6	2.8	2.7	6	44.3
Recurrent taxes on immovable property	0.8	0.8	0.8	0.8	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	5	27.5
Other taxes on property	1.0	1.2	1.1	1.2	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	8	16.9
F. Implicit tax rates %															
Consumption	16.8	17.1	17.1	17.6	17.4	16.7	16.6	17.4	17.5	18.0	17.7	18.2	18.1	23	
Labour	42.9	42.7	42.2	41.6	43.5	43.7	43.7	43.9	43.4	44.0	44.1	43.6	43.2	2	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9		14.6
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.5		7.8
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4		6.7
Total tax revenue adjusted for payable tax credits	39.8	39.1	38.9	40.1	41.4	41.2	41.7	41.5	41.4	43.4	43.4	42.9	42.7		701.9

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure IT.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table IT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Individuals newly resident, (having not been resident in Italy during the previous 9 years), as concerns foreign income, can opt for a lump sum substitute tax of EUR 100 000 for every tax period.	Neutral	Legislation: 11-12-2016 In force from: 01-01-2017
Personal income tax: Unincorporated businesses/Self employment income		
Introduction of a substitute 24 % proportional tax rate, (named IRI) equal to CIT rate, applied to SMEs, partnerships, sole proprietorships, self-employed workers, artisans and professionals on re-invested income. Otherwise, income withdrawn is taxed at ordinary PIT rates.	New tax	Legislation: 11-12-2016 In force from: 01-01-2017
Value-added tax		
Regarding VAT operations, the measure foresees several periodic data transmissions in the tax period according to an established timetable. The Revenue Agency can perform its check activity on the basis of this information regardless of VAT returns submission.	Base increase	Legislation: 22-10-2016 In force from: 01-01-2017
The measure foresees that legally autonomous entities may constitute a group as a single VAT taxpayer. Those involved must have economic and organizational relationships and mainly a common control by direct or indirect participation. This implies that transactions within the VAT group are excluded from the scope of VAT.	Base decrease	Legislation: 11-12-2016 In force from: 01-01-2018
Other taxes		
Decrease of ACE return rate from 4.75 % to 2.3 % in 2017 and 2.7 % in 2018.	Neutral	Legislation: 11-12-2016 In force from: 01-01-2017
RD Tax Credit has been extended up to 2020. As from 2017, the tax credit amount has been increased from 25 % to 50 % of the costs increase compared to the average of the RD investments of the three previous tax periods. The annual allowance threshold has been increased from EUR 5 million to EUR 20 million.	Base decrease	Legislation: 11-12-2016 In force from: 01-01-2017
The 40 % increase in deductible investment costs for new tangible assets has been extended up to 30.6.2018 and expanded to include certain intangible assets (software). Moreover, a 150 % increase in investment costs relating to innovative instruments has been approved.	Base decrease	Legislation: 11-12-2016 In force from: 01-01-2017

Latvia

Table LV.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.9	11.8	12.5	12.8	12.1	10.8	11.0	11.9	11.8	12.2	12.4	12.8	13.0	20	3.2
VAT	6.9	6.7	7.4	8.0	7.6	6.3	5.9	6.7	6.8	7.2	7.4	7.6	7.7	15	1.9
Taxes and duties on imports excluding VAT	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.2	0.2	16	0.0
Taxes on products, except VAT and import duties	3.6	3.9	4.0	3.8	3.3	3.5	4.0	3.9	3.8	3.7	3.7	3.8	3.8	15	0.9
Other taxes on production	1.2	1.0	0.9	0.8	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	17	0.3
Direct taxes	7.2	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	19	1.9
Personal income taxes	5.5	5.7	5.4	5.6	5.7	6.0	5.4	6.2	5.6	5.8	5.8	5.9	5.9	16	1.4
Corporate income taxes	1.4	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	26	0.4
Other	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	25	0.1
Social contributions	8.4	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	21	2.0
Employers'	6.1	6.0	5.7	5.8	5.7	5.8	6.7	6.4	6.1	6.1	6.1	5.8	5.9	14	1.4
Households'	2.3	2.3	2.2	2.2	2.2	2.2	2.6	2.2	2.6	2.6	2.4	2.6	2.5	24	0.6
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	27.5	27.7	27.9	28.7	28.2	27.8	27.3	27.9	27.9	28.6	28.6	29.0	29.2	24	7.1
B. Structure by level of government															
as % of total taxation															
Central government	51.8	51.9	54.2	54.4	53.7	51.8	47.2	47.9	48.7	50.0	50.8	51.1	51.5	21	3.7
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	17.6	17.7	16.7	16.9	17.9	19.0	18.4	20.6	19.5	19.1	19.1	19.4	19.3	4	1.4
Social security funds	30.7	30.0	28.4	28.0	27.8	28.7	33.9	31.0	31.2	30.4	29.7	29.0	28.6	16	2.0
EU institutions	0.0	0.5	0.7	0.7	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.6	4	0.0
C. Structure by economic function															
as % of GDP															
Consumption	10.6	10.6	11.3	11.6	11.0	9.9	10.1	10.7	10.8	11.0	11.2	11.6	11.9	15	2.9
Labour	13.9	13.9	13.3	13.5	13.4	13.9	14.5	14.7	13.9	14.0	13.8	13.9	13.9	20	3.4
of which on income from employment	13.8	13.8	13.2	13.4	13.3	13.7	14.3	14.4	13.6	13.7	13.5	13.5	13.5	18	3.3
Paid by employers	6.2	6.0	5.8	5.9	5.7	5.8	6.7	6.5	6.1	6.1	6.1	5.9	5.9	16	1.4
Paid by employees	7.7	7.8	7.4	7.6	7.6	8.0	7.6	7.9	7.5	7.6	7.4	7.7	7.6	17	1.9
Paid by non-employed	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	19	0.1
Capital	3.0	3.2	3.3	3.6	3.9	4.0	2.7	2.5	3.2	3.6	3.6	3.5	3.4	27	0.8
Income of corporations	1.4	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	26	0.4
Income of households	0.1	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.3	0.4	0.4	0.4	0.4	18	0.1
Income of self-employed	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	28	0.0
Stock of capital	1.4	1.4	1.3	1.3	1.2	0.9	1.0	1.3	1.4	1.5	1.4	1.5	1.4	17	0.3

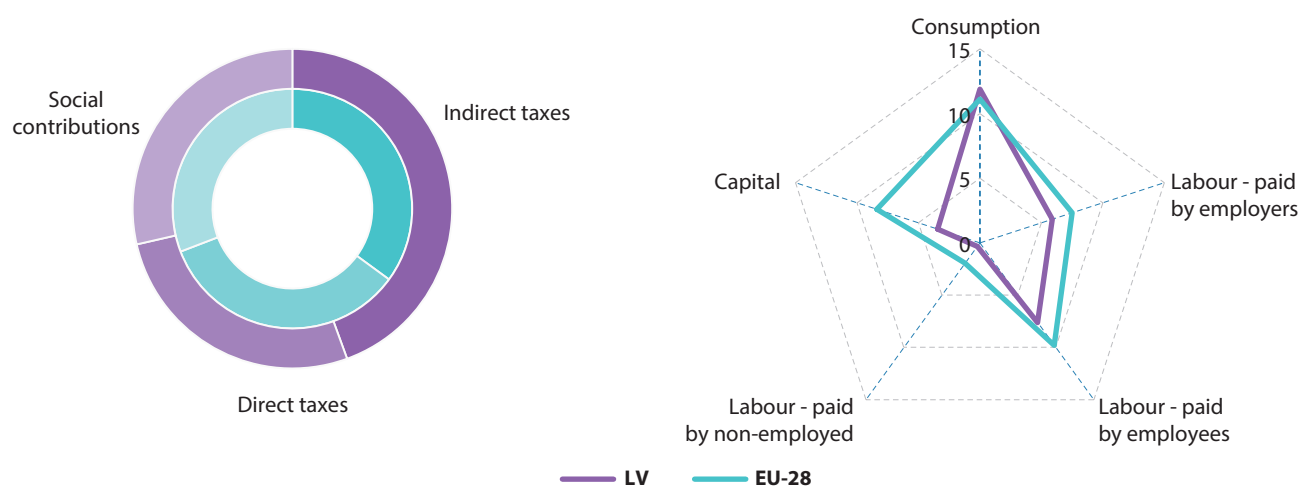
Table LV.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.5	2.5	2.2	1.9	1.8	2.3	2.4	2.5	2.4	2.4	2.7	2.7	12	0.7
Energy	1.9	2.0	2.1	1.9	1.6	1.6	2.0	2.0	1.9	1.9	1.9	2.1	2.1	11	0.5
of which transport fuel taxes	:	:	2.1	1.8	1.6	1.6	2.0	2.0	1.8	1.7	1.7	1.7	1.8	8	
Transport	0.2	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.4	0.5	0.5	0.5	14	0.1
Pollution and resources	0.15	0.11	0.11	0.09	0.07	0.06	0.06	0.07	0.08	0.08	0.09	0.09	0.09	12	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.1	1.1	1.1	1.1	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.1	18	0.3
Recurrent taxes on immovable property	0.8	0.7	0.6	0.6	0.5	0.4	0.6	0.7	0.8	0.8	0.8	0.8	0.8	12	0.2
Other taxes on property	0.3	0.4	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.3	22	0.1
F. Implicit tax rates															
%															
Consumption	17.6	17.4	19.2	18.8	18.9	17.6	16.9	17.1	17.8	18.4	18.4	19.2	19.5	19	
Labour	36.0	36.1	32.8	32.5	30.2	28.5	30.5	33.5	34.5	34.2	32.6	31.6	30.4	23	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
(²) Representing taxes assessed but unlikely to be collected.

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

Figure LV.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table LV.2: Latest tax reforms

Description of measure	Change	Date
Corporate income tax		
Restriction of deduction of losses for CIT (reduction of the corporate income tax exemption for the losses carried forward by introducing a limitation of 75 % from taxable income).	Base increase	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Value-added tax		
Introduction of a risk management system in the Company Register.	Neutral	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Introduction of VAT reverse charge mechanism to supply of gold and precious metals.	Neutral	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Introduction of VAT reverse charge mechanism to supply of cereals and industrial crops (as from 01.07.2016.)	Neutral	Announcement: 22.06.2016. Legislation: 16.06.2016. In force from: 01.07.2016.
Combatting and limitation of distribution of the illegal audiovisual market.	Neutral	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Improvement of the conditions for used vehicles' registration.	Neutral	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Environmentally-related taxes		
Increase of the tax rates on natural resources and broadening of the tax base.	Rate increase; base increase	Announcement: 10.12.2016., 29.12.2016. Legislation: 23.11.2016., 15.12.2016. In force from: 01.01.2017.
Other excise duties		
Increase of excise duty on cigarettes.	Rate increase	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.07.2017.
Increase of excise duty on cigarettos and cigars.	Rate increase	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Other taxes		
Abolition of car and motorcycle tax.	Rate decrease; base decrease	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Changes in vehicle exploitation tax rates.	Rate increase; base increase	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Micro enterprise tax reform (tax rate 12 % for turnover up to EUR 7 000 and 15 % for the part exceeding EUR 7 000).	Rate increase	Announcement: 30.12.2016. Legislation: 20.12.2016. In force from: 01.01.2017.
Setting the payment for dividends (for state owned enterprises) at 85 % in year 2017 (calculated of profit of 2016), 80 % in year 2018 (calculated of profit of 2017), 70 % in year 2019 (calculated of profit of 2018). Changes in profit forecasts.	Rate increase	Announcement: 10.12.2016. Legislation: 24.11.2016. In force from: 01.01.2017.
Retaining of payment procedure of the vehicle exploitation tax (tax is paid for the whole year); changes of payment procedure introduced as of 1 January 2019.	Neutral	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Changes in road user fee - cancellation of several exemptions, addition of new roads to applicable base and other measures.	Base increase	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Cancellation of electricity tax exemptions: - for electricity which is obtained from renewable energy resources, in hydroelectric power stations and in cogeneration electric stations; - for electricity which is used for electricity generation and for the generation of heat energy and electricity in cogeneration.	Base increase	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Increase of the minimum monthly wage from EUR 370 to EUR 380 as of 1 January 2017.	Base increase	Announcement: 27.10.2016. Legislation: 25.10.2016. In force from: 01.01.2017.

Table LV.2: Latest tax reforms (continued)

Description of measure	Change	Date
The introduction of non-refundable tax prepayment in the taxi industry (EUR 130 per month for each taxi).	Base increase	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Introduction of PIT allowance for covering catering expenses if collective bargaining agreement is concluded.	Base decrease	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Introduction of the joint responsibility to general contractor or subcontractor in the construction industry.	Neutral	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Introduction of a quick, easy and effective solution for the tax collection enforcement to the debtors' bank accounts.	Neutral	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.
Introduction of new tax regime for start-ups.	N/A	Announcement: 10.12.2016. Legislation: 23.11.2016. In force from: 01.01.2017.

Lithuania

Table LT.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.6	11.3	11.4	11.5	11.9	11.9	11.8	12.0	11.8	11.4	11.3	11.5	12.0	23	4.5
VAT	6.7	6.4	7.1	7.6	8.0	7.9	7.3	7.8	7.8	7.6	7.5	7.6	7.7	13	2.9
Taxes and duties on imports excluding VAT	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	11	0.1
Taxes on products, except VAT and import duties	3.9	3.7	3.4	3.0	3.0	3.1	3.6	3.3	3.1	3.0	3.0	3.0	3.4	19	1.3
Other taxes on production	0.6	0.7	0.6	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	25	0.2
Direct taxes	7.9	8.7	8.9	9.6	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.5	28	2.0
Personal income taxes	6.5	6.8	6.8	6.8	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.9	22	1.4
Corporate income taxes	1.4	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	27	0.6
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.1	0.1	27	0.0
Social contributions	9.2	9.1	8.9	9.1	9.1	9.5	12.6	11.7	11.1	10.8	10.8	11.1	11.6	14	4.3
Employers'	7.6	7.5	7.2	7.5	7.5	7.9	8.5	7.5	7.2	7.2	7.2	7.4	7.8	9	2.9
Households'	1.6	1.6	1.6	1.6	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.7	3.8	17	1.4
Less: capital transfers (²)	0.1	0.1	0.0	0.1	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0		
Total	28.6	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.1	27.6	29.1	25	10.9
B. Structure by level of government															
as % of total taxation															
Central government	66.5	66.7	67.6	67.9	67.8	66.9	56.4	56.4	57.0	57.7	57.8	57.4	57.5	16	6.2
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	1.7	1.7	1.5	1.3	1.2	1.2	1.6	1.8	1.6	1.6	1.6	1.7	1.7	24	0.2
Social security funds	31.8	31.2	30.2	30.1	30.2	30.9	41.3	41.1	40.6	40.0	39.9	40.1	39.8	3	4.3
EU institutions	n.a.	0.4	0.7	0.7	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	0.9	3	0.1
C. Structure by economic function															
as % of GDP															
Consumption	11.0	10.5	10.7	10.8	11.2	11.2	11.0	11.3	11.1	10.6	10.6	10.7	11.3	19	4.2
Labour	14.3	14.6	14.3	14.5	14.3	14.6	14.6	13.0	12.5	12.5	12.6	12.9	13.6	21	5.1
of which on income from employment	14.2	14.4	14.1	14.3	14.0	14.3	14.3	12.8	12.3	12.3	12.5	12.8	13.4	19	5.0
Paid by employers	7.6	7.5	7.2	7.5	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	12	2.9
Paid by employees	6.6	6.9	6.9	6.8	6.5	6.4	5.9	5.3	5.1	5.1	5.2	5.3	5.6	25	2.1
Paid by non-employed	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2	23	0.1
Capital	3.3	3.9	4.2	4.8	4.6	4.7	4.5	4.0	3.6	3.9	3.9	4.0	4.2	24	1.6
Income of corporations	1.4	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	27	0.6
Income of households	0.2	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	20	0.1
Income of self-employed	1.0	1.0	1.0	1.1	1.0	1.0	1.7	2.0	1.8	1.6	1.6	1.5	1.6	11	0.6
Stock of capital	0.7	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.7	0.8	0.8	26	0.3

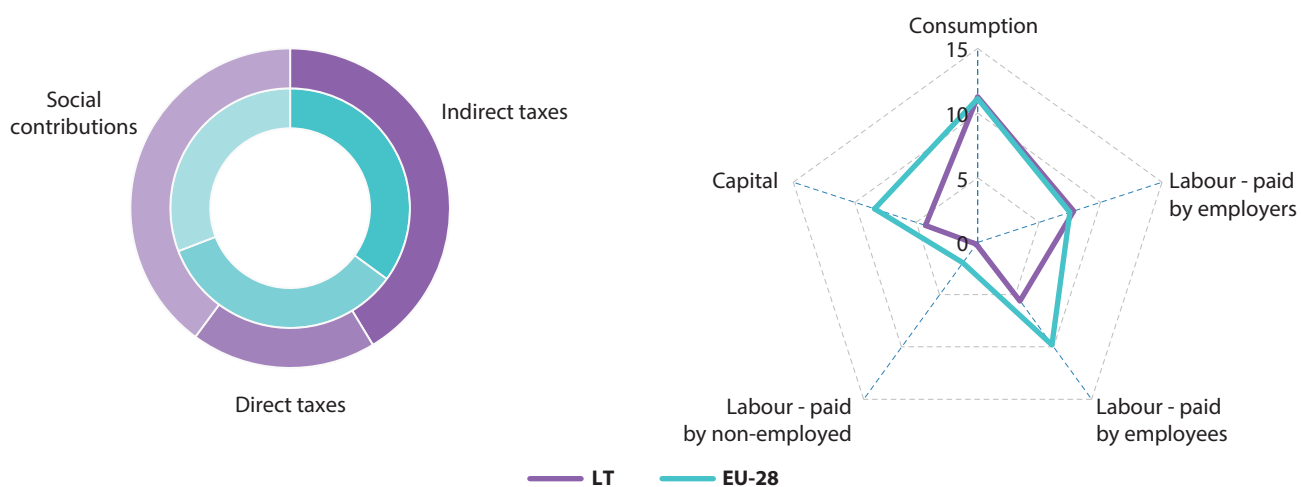
Table LT.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.8	2.7	2.3	1.8	1.7	1.6	2.0	1.8	1.7	1.6	1.6	1.7	1.8	27	0.7
Energy	2.0	1.8	1.7	1.6	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	21	0.6
of which transport fuel taxes	:	:	1.7	1.6	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.7	13	
Transport	0.7	0.8	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	28	0.0
Pollution and resources	0.07	0.09	0.08	0.07	0.06	0.06	0.07	0.03	0.05	0.05	0.05	0.05	0.10	11	0.0
E. Property taxes as % of GDP															
Taxes on property	0.5	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.7	22	0.3
Recurrent taxes on immovable property	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	21	0.1
Other taxes on property	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	20	0.1
F. Implicit tax rates %															
Consumption	16.8	16.0	16.4	16.7	17.8	17.6	16.4	17.6	17.6	17.0	16.9	17.2	17.8	25	
Labour	36.7	35.9	34.8	33.5	33.1	32.5	32.2	31.2	31.3	31.6	31.7	31.9	32.1	19	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
(²) Representing taxes assessed but unlikely to be collected.

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

Figure LT.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table LT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increases in: non-taxable allowance (maximum) from EUR 166 to 200; Non-taxable allowance for disabled people: minimum disability - from EUR 175 to 210, maximum disability - from EUR 235 to 270; Non-taxable amount for children from EUR 60 to 120.	Neutral	Legislation: 10-12-2015 In force from: 01-01-2016
Increases in: non-taxable allowance (maximum) from EUR 200 to 310; Non-taxable allowance for disabled people: minimum disability - from EUR 210 to 320; maximum disability - from EUR 270 to 380; Non-taxable amount for children from EUR 120 to 200.	Neutral	Legislation: 13-12-2016 In force from: 01-01-2017
Increased minimum monthly wage from EUR 325 to 350 from 1 January 2016 until 30 June 2016.	Neutral	Legislation: 02-12-2015 In force from: 01-01-2016
Increased minimum monthly wage from EUR 350 to 380 from 1 July 2016.	Neutral	Legislation: 30-06-2016 In force from: 01-07-2016
Changed life insurance premiums and contributions to the third pillar pension funds deduction limitations: EUR 2 000 per year to pay life insurance premiums and contributions to the third pillar pension funds - the maximum amount that can be deducted from the taxable income. The resident will be able to recover up to EUR 300.	Neutral	Legislation: 22-12-2016 In force from: 01-01-2017
Reduction of the non-taxable threshold from EUR 3 000 to EUR 500 of interest rates on deposits and debt securities as well as the income from the sale of securities.	Neutral	Legislation: 10-12-2015 In force from: 01-01-2016
Social security contributions: Employer		
Social Security Insurance contribution paid by employers decreased by 1 p.p. from 1 July 2017 - Social Model reform.	Rate decrease	Legislation: 22-12-2016 In force from: 01-07-2017
Unemployment insurance premium rate paid by employers increased by 0,5 p.p. from 1 July 2017 - Social Model Reform.	Rate increase	Legislation: 22-12-2016 In force from: 01-07-2017
Contribution to the new Long-term Employment Benefits Fund paid by employers, rate of 0.5 % from 1 July 2017 - Social Model Reform.	Rate increase	Legislation: 22-12-2016 In force from: 01-07-2017
Social security contributions: Self-employed		
The expansion of social insurance coverage for persons engaged in individual or individual agricultural activities, owners of individual enterprises, members of small partnerships, general partners of general partnerships and limited partnerships, the persons holding business certificates.	Base increase	Legislation: 29-06-2016 In force from: 01-01-2017
The base of social insurance contributions for all royalties, for sports activities and performing activities is income received from sports activities, performing activities and from royalties. The base of social insurance contributions for persons receiving a share of profits or remuneration for their activities with a supervisory board or a management board or a loan committee is their received income.	Base increase	Legislation: 29-06-2016 In force from: 01-01-2017
Value-added tax		
5 % reduced rate for non-compensated prescribed medicines, whose outer package's taxable value is greater than EUR 300.	Rate decrease	Legislation: 08-11-2016 In force from: 01-01-2017
Instead of the reduced rate for central heating and hot water supplied to residents, the standard rate will apply.	Rate increase	Legislation: 20-12-2016 In force from: 01-06-2017
Environmentally-related taxes		
Imposition of the excise tax on natural gas used for heating purposes.	New tax	Legislation: 03-12-2015 In force from: 01-01-2016
Restriction of excise duty exemption for biofuels (Exemption applies only to a higher concentration of biofuels and fuel blends).	Base increase	Legislation: 10-12-2015 In force from: 01-01-2016
Introduction of pollution tax for waste going to landfill.	New tax	Legislation: 17-12-2015 In force from: 01-01-2016

Table LT.2: Latest tax reforms (continued)

Health-related taxes		
Increase in specific excise duty rate for cigarettes from EUR 48.08 up to EUR 50.68 per 1 000 cigarettes, the minimum excise duty rate increase from EUR 77.91 to 85 per 1 000 cigarettes. Excise duty rate for cigars and cigarillos increases from EUR 28.09 up to 29.54 per kg.	Rate increase	Legislation: 08-12-2015 In force from: 01-03-2016
Increase in specific excise duty rate for cigarettes of 10.5 % from EUR 50.68 up to 56 per 1 000 cigarettes, the minimum excise duty rate increase of 5.9 % from EUR 85 up to 90 per 1 000 cigarettes. Excise duty rate for cigars and cigarillos increase of 11.7 % from EUR 29.54 to 33 per kg.	Rate increase	Legislation: 13-12-2016 In force from: 01-03-2017
Increase in excise duty rate for beer, for wine and other fermented beverages and intermediate products of about 8 %; excise duty rate increase for ethyl alcohol increase of about 2.5 %.	Rate increase	Legislation: 08-12-2015 In force from: 01-03-2016
Excise duty rate for beer increased of about 112 %; excise duty rates for wine and other fermented beverages and intermediate products increase of 92 to 111 %; excise duty rate for ethyl alcohol increase of about 23 %.	Rate increase	Legislation: 22-12-2016 In force from: 01-03-2017

Luxembourg

Table LU.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.6	13.4	13.7	12.9	13.1	12.5	12.7	12.2	12.4	12.9	12.9	13.3	12.2	22	6.3
VAT	5.7	6.0	6.3	5.7	6.1	6.2	6.8	6.4	6.7	7.2	7.4	7.6	6.8	23	3.5
Taxes and duties on imports excluding VAT	4.4	4.6	4.3	4.0	3.7	3.7	3.6	3.4	3.3	3.3	3.1	3.1	2.6	2	1.3
Taxes on products, except VAT and import duties	1.0	1.1	1.1	1.1	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	27	0.5
Other taxes on production	1.5	1.7	1.9	2.1	2.1	1.6	1.6	1.7	1.5	1.6	1.7	1.8	1.9	9	1.0
Direct taxes	14.8	13.0	14.0	13.4	13.4	14.1	14.7	14.5	14.1	14.5	14.4	13.9	14.7	6	7.5
Personal income taxes	6.5	6.6	7.3	7.6	7.3	8.1	8.0	7.9	8.3	8.4	8.8	8.8	9.2	7	4.7
Corporate income taxes	7.3	5.7	5.9	5.0	5.4	5.3	5.7	5.8	5.0	5.1	4.8	4.3	4.5	3	2.3
Other	0.9	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.8	1.0	11	0.5
Social contributions	10.7	10.6	10.6	10.0	10.0	10.5	11.6	10.9	10.9	11.3	11.2	10.8	10.9	17	5.6
Employers'	4.8	4.7	4.6	4.4	4.3	4.5	5.0	4.7	4.7	4.8	4.7	4.6	4.6	22	2.4
Households'	6.0	6.0	6.0	5.7	5.7	6.0	6.6	6.2	6.2	6.5	6.4	6.2	6.2	7	3.2
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	38.1	37.0	38.3	36.3	36.6	37.2	39.0	37.6	37.4	38.7	38.5	38.1	37.8	10	19.4
B. Structure by level of government															
as % of total taxation															
Central government	66.4	66.9	68.3	68.4	68.6	67.7	66.3	67.3	66.9	67.7	68.3	69.1	68.6	10	13.3
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	5.9	4.9	4.4	4.4	4.4	4.5	4.5	4.4	4.6	4.0	3.5	3.3	3.5	18	0.7
Social security funds	27.5	28.0	27.1	27.0	26.8	27.7	29.1	28.2	28.3	28.2	28.1	27.5	27.9	18	5.4
EU institutions	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	28	0.0
C. Structure by economic function															
as % of GDP															
Consumption	10.6	11.1	11.2	10.1	10.3	10.5	11.0	10.4	10.6	11.0	10.9	11.1	9.8	26	5.0
Labour	15.1	15.1	15.4	14.7	14.8	15.8	16.9	16.2	16.2	16.8	17.3	17.0	17.2	12	8.8
of which on income from employment	13.9	13.8	14.0	13.4	13.5	14.5	15.5	14.8	14.8	15.3	15.8	15.5	15.8	13	8.1
Paid by employers	4.8	4.7	4.6	4.4	4.3	4.5	5.0	4.7	4.7	4.8	4.7	4.6	4.6	23	2.4
Paid by employees	9.1	9.2	9.4	9.1	9.2	10.0	10.5	10.1	10.1	10.5	11.0	10.9	11.1	7	5.7
Paid by non-employed	1.2	1.2	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5	1.5	12	0.8
Capital	12.5	10.8	11.7	11.4	11.6	11.0	11.3	11.2	10.6	10.8	10.3	10.0	10.7	3	5.5
Income of corporations	7.3	5.7	5.9	5.0	5.4	5.3	5.7	5.8	5.0	5.1	4.8	4.3	4.5	3	2.3
Income of households	0.9	0.9	1.2	1.7	1.4	1.7	1.4	1.5	1.6	1.4	1.1	1.0	1.2	8	0.6
Income of self-employed	1.3	1.4	1.3	1.3	1.2	1.2	1.4	1.2	1.3	1.4	1.6	1.6	1.6	10	0.8
Stock of capital	2.9	2.9	3.3	3.4	3.6	2.8	2.7	2.7	2.7	2.8	2.9	3.0	3.4	5	1.7

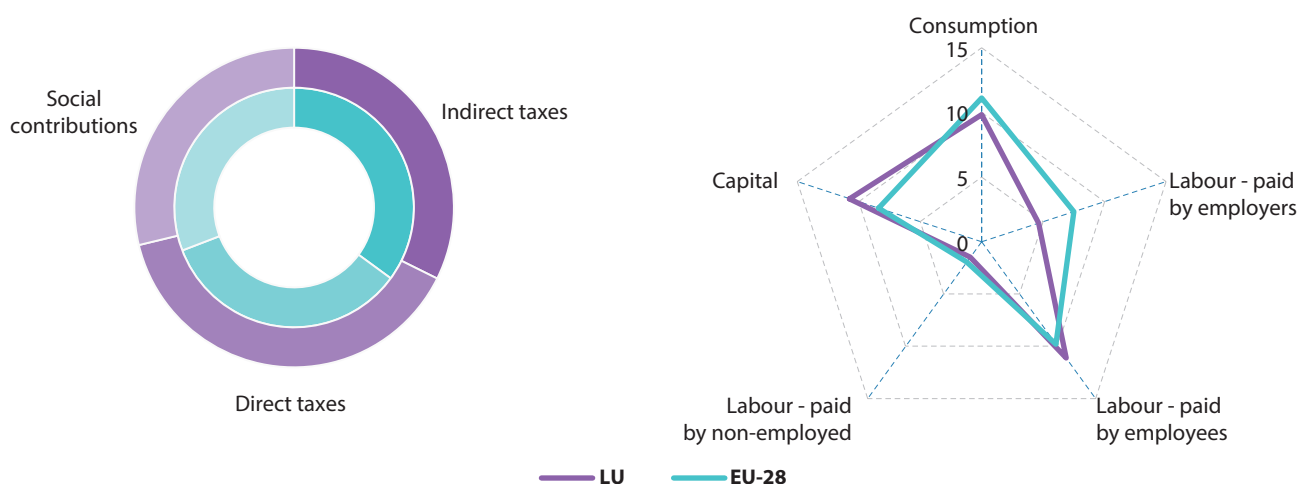
Table LU.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.8	3.0	3.0	2.7	2.6	2.6	2.6	2.4	2.4	2.4	2.2	2.0	1.9	26	0.9
Energy	2.7	2.9	2.9	2.6	2.4	2.4	2.4	2.2	2.2	2.2	2.0	1.8	1.7	20	0.9
of which transport fuel taxes	:	:	2.8	2.5	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	12	
Transport	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	26	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.02	0.01	0.01	0.03	19	0.0
E. Property taxes as % of GDP															
Taxes on property	1.4	1.3	1.4	1.4	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.5	10	0.8
Recurrent taxes on immovable property	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	26	0.0
Other taxes on property	1.3	1.2	1.3	1.3	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.4	4	0.7
F. Implicit tax rates %															
Consumption	23.4	25.3	26.0	25.5	27.2	27.1	27.1	27.4	28.0	28.6	29.2	30.6	28.3	3	
Labour	28.1	28.2	28.8	28.5	28.9	29.5	29.5	29.7	30.4	30.9	32.3	32.1	32.7	18	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
(²) Representing taxes assessed but unlikely to be collected.

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

Figure LU.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table LU.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Modified tax table: Review of the tax brackets and tax rates; an increase in the top personal income tax rate. Increase of the PIT rate by 1 % for taxable income between EUR 11 265 and EUR 20 625 and by 2 % for taxable income between EUR 20 625 and EUR 45 897. A 39 % rate is applied for income above EUR 45 897, a 40 % rate for income above EUR 100 002, a 41 % rate for income above EUR 150 000, and a 42 % rate for income above EUR 200 004. Change in the tax bracket width (currently at EUR 1 908). The width is reduced to EUR 1 872 between EUR 11 265 and EUR 20 625, the width is increased to EUR 1 944 between EUR 20 625 and EUR 100 002.	Rate decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Introduction of the option to file separate tax returns for married couples.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2018
Mortgage interest paid on an owner-occupied dwelling will be deductible up to EUR 2 000 in the first 5 years (compared to EUR 1 500 currently); up to EUR 1 500 in the 5 following years (compared to EUR 1 125 currently); and up to EUR 1 000 for the remaining term of the loan (compared to EUR 750 currently).	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The deemed rental income for owner-occupied dwellings will be set to 0.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Capital gains on dwellings or land will be temporary taxed at a quarter of the personal income tax rate (instead of half the income tax rate).	Rate decrease	Announcement: 29-02-2016 Legislation: 29-06-2016 In force from: 01-07-2016
The existing tax credit of EUR 300 for employees, self-employed people and pensioners will increase progressively until it is capped at EUR 600 per year for taxpayers earning between EUR 11 265 and EUR 40 000. For taxpayers earning between EUR 40 000 and 80 000, the tax credit will decline progressively. Taxpayers earning more than EUR 80 000 will not benefit anymore from the tax credit.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The existing tax credit of EUR 750 for single parents with children will be increased to EUR 1 500 per year for taxpayers earning up to EUR 35 000. For taxpayers earning between EUR 35 000 and EUR 105 000, the tax credit will decline progressively. For taxpayers earning more than EUR 105 000, the tax credit will remain at its current level of EUR 750.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The mono-parental tax credit is to be reduced by 50 % of the amount of the allowances from which the child benefits, in so far as they exceed the annual amount of EUR 2 208 or the monthly amount of EUR 184. The old limits were EUR 1 920 and EUR 160 respectively.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The rental income from social organisations, such as the national social accommodation agency, will be exempt up to 50 %.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The tax allowance granted for complementary pension schemes will be set at EUR 3 200 for all taxpayers. The past system with a progressive allowance ranging from EUR 1 500 to EUR 3 200 depending on the taxpayer's age is abolished.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The temporary budget balancing tax of 0.5 % will be abolished.	Rate decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The deductibility for consumer loans and for insurance and legal responsibility will be aggregated under one category and limited to EUR 672.	Base increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The deductibility for domestic costs will be increased from EUR 3 600 to EUR 5 400.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The current value of the meal vouchers will be increased from EUR 8.40 to EUR 10.80.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The allowance for extraordinary expenses for children not living in the household will be increased from EUR 3 480 to EUR 4 020.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The tax regime of non-resident married couples will be aligned on that of resident taxpayers, both in terms of tax classes and applicable tax allowances.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2018

Table LU.2: Latest tax reforms (continued)

Description of measure	Change	Date
Personal income tax: Savings		
Increase of the withholding tax on interest from 10 % to 20 %.	Rate increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The tax allowance for home purchase savings plans for young taxpayers (under 40 years old), will be doubled from EUR 672 to EUR 1 344.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Social security contributions: Employer		
Low decrease of the contribution rates of the Employers' Mutual insurance, an insurance against salary costs incurred as a result of the salary continuance in the case of illness that was introduced in 2009. The contribution rates are re-fixed every year according to the financial absenteeism rate of the employers. Employers are classified in one of the four classes according to their financial absenteeism rate. For 2016, the contribution rates are: 0.46 % for class 1, 1.21 % for class 2, 1.85 % for class 3 and 2.93 % for class 4. The average rate is 2.0 % in 2016 compared to 2.03 % in 2015.	Rate decrease; base increase	Announcement: 18-12-2015 Legislation: 18-12-2015 In force from: 01-01-2016
Corporate income tax		
Reduction of the CIT from 21 % to 19 % in 2017 and to 18 % in 2018. For companies with a taxable income not exceeding EUR 25 000, the CIT rate is set at 15 %. For taxable income ranging between EUR 25 000 and EUR 30 000, the CIT rate is set at EUR 3 750 plus 33 % (39 % for 2017) of the taxable income exceeding EUR 25 000. The CIT rate is set at 18 % (19 % for 2017), if taxable income exceeds EUR 30 000.	Rate decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The minimum wealth tax on SOPARFI is increased from EUR 3 210 to EUR 4 815.	Rate increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Other corporate taxes		
Losses incurred from 2017 onwards can be carried forward for 17 years (no longer indefinitely).	Base increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Capital gains derived from the transmission of businesses can benefit, under certain conditions, from a tax deferral.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The tax credit for investments is increased. The complementary tax credit for investments is increased from 12 % to 13 %. The global tax credit for investments is increased from 7 % to 8 %.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Environmentally-related taxes		
A EUR 5 000 tax allowance will be granted for the purchase of an electric or hydrogen-powered car. The tax allowance is EUR 300 for the purchase of a pedelec or bicycle.	New tax	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
In case of a car lease granted by the employer to the employee, the taxation will be based on the valuation of the benefit in kind increased by a progressive rate depending on the amount of CO ₂ emitted. The rate ranges from 0.5 % (0g CO ₂ /km) to 1.7 % (petrol cars with CO ₂ emissions > 150g/km), respectively 1.8 % (diesel cars with CO ₂ emissions > 150g/km).	Rate increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Other excise duties		
Tax adjustment (cigarettes and fine cut tobacco).	Rate increase; base increase	Announcement: 24-01-2017 Legislation: 24-01-2017 In force from: 01-02-2017
Other taxes		
In the context of agricultural income, the tax allowance for investment is fixed at 30 % for the first investment bracket up to EUR 250 000 and at 20 % for the second investment bracket exceeding EUR 250 000.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Fight against tax fraud, for instance: higher administrative fines, enhancement of criminal investigation department, mandatory regular book-keeping for liberal professions, extension of the cooperation between the judicial authorities for the spontaneous exchange of tax related information.	New tax	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017

Malta

Table MT.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.3	13.5	14.4	14.5	14.4	14.0	13.5	13.1	13.5	13.2	12.9	13.7	13.7	15	1.2
VAT	6.1	6.9	7.7	7.6	7.3	7.5	7.4	7.2	7.6	7.5	7.6	7.9	7.8	12	0.7
Taxes and duties on imports excluding VAT	0.9	0.5	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	14	0.0
Taxes on products, except VAT and import duties	4.9	5.8	5.8	6.1	6.3	5.8	5.4	5.1	5.4	5.0	4.8	5.1	5.2	6	0.5
Other taxes on production	0.4	0.4	0.6	0.5	0.5	0.5	0.5	0.6	0.4	0.5	0.4	0.5	0.6	26	0.1
Direct taxes	11.1	10.5	11.2	11.6	12.9	12.4	13.2	12.5	12.6	13.2	13.8	14.4	14.3	8	1.3
Personal income taxes	6.0	6.3	6.3	6.7	5.9	5.7	6.4	5.9	6.4	6.6	6.8	6.9	6.8	15	0.6
Corporate income taxes	4.1	3.5	3.7	4.1	6.0	5.9	5.9	5.7	5.4	5.8	6.2	6.3	6.7	1	0.6
Other	1.1	0.8	1.2	0.8	0.9	0.7	0.9	0.8	0.8	0.8	0.7	1.2	0.8	13	0.1
Social contributions	6.1	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.8	5.7	5.7	5.8	5.7	25	0.5
Employers'	2.7	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.7	2.7	26	0.2
Households'	3.3	3.3	3.3	3.2	3.1	3.2	3.1	3.1	3.2	3.1	3.1	3.1	3.1	20	0.3
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	29.4	30.1	31.6	32.0	32.9	32.1	32.5	31.2	31.9	32.2	32.4	34.0	33.7	19	3.0
B. Structure by level of government															
as % of total taxation															
Central government	100.0	99.4	99.0	99.2	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.5	1	2.9
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Social security funds	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
EU institutions	n.a.	0.6	1.0	0.8	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.5	5	0.0
C. Structure by economic function															
as % of GDP															
Consumption	11.4	12.3	13.2	13.3	13.1	13.0	12.8	12.3	12.9	12.6	12.3	13.1	12.9	10	1.1
Labour	10.6	10.8	10.7	11.0	10.1	10.1	10.7	10.2	10.9	11.1	11.3	11.6	11.4	24	1.0
of which on income from employment	9.7	9.8	9.7	9.9	9.1	9.2	9.6	9.2	9.8	9.9	10.1	10.3	10.1	26	0.9
Paid by employers	2.7	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.7	2.7	26	0.2
Paid by employees	7.0	7.1	7.0	7.3	6.6	6.6	7.0	6.7	7.1	7.3	7.4	7.6	7.4	19	0.7
Paid by non-employed	0.9	1.0	1.0	1.1	1.0	0.9	1.1	1.0	1.1	1.2	1.3	1.3	1.3	16	0.1
Capital	7.4	7.0	7.7	7.7	9.7	9.0	9.0	8.7	8.1	8.5	8.8	9.3	9.4	6	0.8
Income of corporations	4.1	3.5	3.7	4.1	6.0	5.9	6.0	5.8	5.4	5.8	6.2	6.3	6.7	1	0.6
Income of households	0.4	0.5	0.5	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.2	24	0.0
Income of self-employed	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.0	1.0	15	0.1
Stock of capital	1.8	1.9	2.3	2.0	2.2	1.7	1.6	1.6	1.4	1.4	1.3	1.8	1.6	14	0.1

Table MT.1: Tax Revenue (continued)

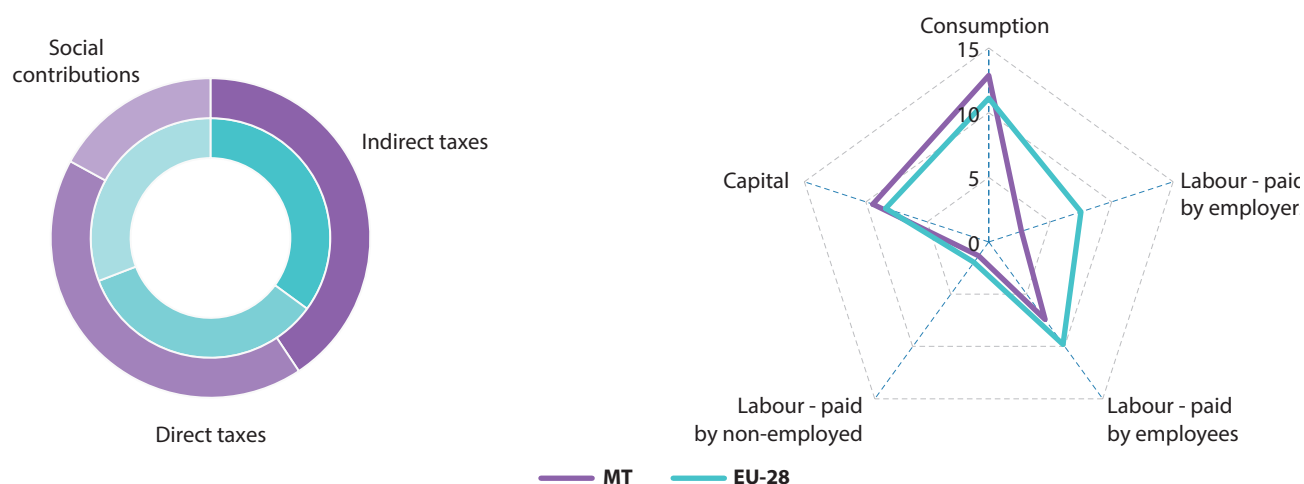
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.2	2.8	3.1	3.2	3.6	3.3	3.2	2.9	3.1	2.9	2.7	3.0	3.1	7	0.3
Energy	1.2	1.2	1.2	1.2	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.6	1.6	24	0.1
of which transport fuel taxes	:	:	1.2	1.2	1.6	1.4	1.4	1.3	1.4	1.3	1.2	1.3	1.3	18	
Transport	2.0	1.7	1.7	1.7	1.6	1.6	1.5	1.3	1.4	1.2	1.1	1.2	1.2	2	0.1
Pollution and resources	0.01	0.02	0.21	0.23	0.29	0.29	0.23	0.18	0.18	0.16	0.19	0.22	0.26	6	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.1	1.6	1.5	1.5	1.6	1.3	1.0	1.0	1.0	1.0	0.9	1.0	1.2	16	0.1
Recurrent taxes on immovable property	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	28	0.0
Other taxes on property	1.1	1.6	1.5	1.5	1.6	1.3	1.0	1.0	1.0	1.0	0.9	1.0	1.2	5	0.1
F. Implicit tax rates															
%															
Consumption	16.0	17.1	18.4	18.8	19.0	19.5	19.0	18.8	19.1	18.9	19.0	20.6	20.6	17	
Labour	21.9	21.9	22.4	22.6	21.0	21.1	21.6	21.4	22.2	22.2	22.6	22.8	23.0	28	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure MT.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table MT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Income Tax Rebate for Pensioners. Pensioners aged over 61 will no longer pay tax on pension income up to a maximum of EUR 13 000.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017
Corporate income tax		
Capped Tax Incentive for Businesses sponsoring local council projects.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017
Value-added tax		
Estimated increase in VAT from 2017 Budget measures.	Base increase	Announcement: 17-10-2016 In force from: 18-10-2016
Environmentally-related taxes		
Excise duty on garbage bags. Phasing out of environmental contribution and replacement with excise taxes.	New tax	Announcement: 17-10-2016 In force from: 18-10-2016
Excise duty on toiletries and washing preparations. Phasing out of environmental contribution and replacement with excise taxes.	New tax	Announcement: 17-10-2016 In force from: 18-10-2016
Excise duty on precast concrete, steel structures, and mesh, bars and rods for construction. Phasing out of environmental contribution and replacement with excise taxes.	New tax	Announcement: 17-10-2016 In force from: 18-10-2016
Excise duty on glass and ceramic tiles. Phasing out of environmental contribution and replacement with excise taxes.	New tax	Announcement: 17-10-2016 In force from: 18-10-2016
Anti-abuse diesel measure.	N/A	Announcement: 17-10-2016 In force from: 01-01-2017
Health-related taxes		
Excise duty on machine-made cigarettes and other tobacco products.	Rate increase	Announcement: 17-10-2016 In force from: 18-10-2016
Excise duty on non-alcoholic beverages.	Rate increase	Announcement: 17-10-2016 In force from: 18-10-2016
Estate duties/inheritances/gift taxes		
Concessions on Stamp Duty for business inheritance. All properties emanating from inheritance and transferred by court auction will henceforth be taxed at a final rate of 7 %.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017
Transaction taxes (movable and immovable property)		
Financial support to first time buyers. The duty exemption for first-time buyers was extended till the end of 2017.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017

Netherlands

Table NL.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.9	12.1	12.1	12.2	12.1	11.8	11.3	11.6	11.2	10.9	11.3	11.7	11.7	25	79.1
VAT	6.9	6.8	6.8	6.9	7.0	6.8	6.5	6.8	6.5	6.5	6.5	6.4	6.6	25	44.9
Taxes and duties on imports excluding VAT	1.5	1.5	1.4	1.6	1.5	1.5	1.3	1.5	1.4	1.4	1.4	1.4	1.6	4	10.9
Taxes on products, except VAT and import duties	2.6	2.8	3.0	2.8	2.7	2.6	2.5	2.2	2.2	2.0	2.2	2.2	2.1	25	14.3
Other taxes on production	1.0	1.0	1.0	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.2	1.6	1.3	15	9.0
Direct taxes	10.3	10.1	11.0	11.1	11.4	11.1	11.3	11.4	10.9	10.4	10.4	10.9	11.8	12	79.9
Personal income taxes	6.2	5.6	6.2	6.4	6.7	6.6	7.8	7.7	7.4	7.0	6.8	7.0	7.7	11	52.2
Corporate income taxes	2.9	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	9	18.4
Other	1.3	1.3	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	7	9.3
Social contributions	13.0	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.2	7	96.4
Employers'	4.1	4.1	3.8	4.3	4.2	4.5	4.6	4.6	4.7	5.1	4.8	5.3	5.1	18	34.8
Households'	8.9	9.0	8.4	8.8	8.3	9.0	8.2	8.5	9.1	9.6	10.1	9.6	9.1	1	61.6
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	35.2	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.8	11	255.4
B. Structure by level of government															
as % of total taxation															
Central government	58.4	58.0	60.6	59.9	60.9	58.7	59.3	59.1	56.9	54.4	54.5	55.6	57.4	17	146.6
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	3.9	4.0	4.0	3.3	3.3	3.3	3.7	3.7	3.8	3.9	3.8	3.8	3.8	17	9.6
Social security funds	36.9	37.1	34.5	36.0	34.9	37.0	36.1	36.3	38.4	40.8	40.8	39.6	37.7	7	96.4
EU institutions	0.8	0.9	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.1	2	2.8
C. Structure by economic function															
as % of GDP															
Consumption	11.3	11.5	11.5	11.5	11.3	11.2	11.0	11.3	11.0	10.8	11.0	11.1	11.3	18	76.5
Labour	18.7	18.1	17.9	18.7	18.3	18.9	19.7	19.7	20.2	20.6	20.7	20.5	20.6	9	139.6
of which on income from employment	15.2	14.7	14.5	15.2	14.9	15.4	15.9	15.7	16.0	16.2	16.0	15.9	16.1	12	108.7
Paid by employers	4.2	4.1	3.9	4.4	4.3	4.5	4.7	4.7	4.8	5.1	5.0	5.4	5.2	19	35.0
Paid by employees	11.1	10.6	10.7	10.9	10.6	10.9	11.2	11.0	11.2	11.1	11.0	10.5	10.9	8	73.6
Paid by non-employed	3.5	3.5	3.4	3.5	3.4	3.5	3.8	4.0	4.2	4.4	4.8	4.6	4.6	2	30.9
Capital	5.2	5.5	6.0	6.2	6.4	6.3	4.7	5.1	4.6	4.5	4.8	5.9	5.8	17	39.3
Income of corporations	2.9	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	11	18.4
Income of households	-1.1	-1.0	-1.3	-1.1	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-0.9	-0.8	-0.7	28	-4.6
Income of self-employed	1.7	1.7	1.9	2.1	2.2	2.4	2.2	2.4	2.2	2.1	2.1	2.4	2.1	6	14.1
Stock of capital	1.8	1.8	1.9	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.4	1.8	1.7	13	11.5

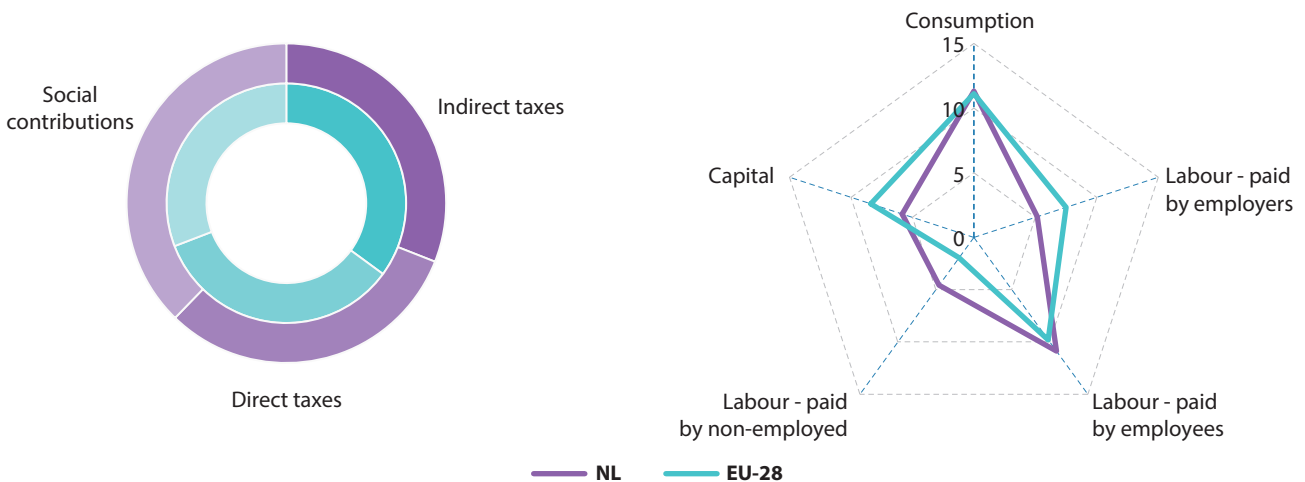
Table NL.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.3	3.5	3.6	3.6	3.4	3.5	3.5	3.5	3.5	3.3	3.3	3.4	3.4	6	22.9
Energy	1.7	1.8	1.9	1.9	1.7	1.8	1.9	1.9	1.9	1.8	1.9	1.9	1.9	15	12.8
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	25	
Transport	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	3	7.0
Pollution and resources	0.48	0.47	0.47	0.48	0.47	0.48	0.49	0.50	0.49	0.47	0.44	0.46	0.46	2	3.1
E. Property taxes as % of GDP															
Taxes on property	1.6	1.6	1.7	1.7	1.6	1.5	1.3	1.3	1.2	1.1	1.2	1.6	1.5	11	10.1
Recurrent taxes on immovable property	0.5	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	10	5.8
Other taxes on property	1.0	1.1	1.1	1.1	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	12	4.3
F. Implicit tax rates %															
Consumption	23.6	24.1	24.6	25.4	25.5	25.6	25.0	26.0	25.1	24.8	25.1	25.5	25.9	8	
Labour	30.0	29.5	29.9	32.1	31.3	32.0	31.4	31.9	32.3	32.4	32.1	32.1	32.7	17	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure NL.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table NL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
The maximum of the general tax credit will increase to EUR 2 254 (2016: EUR 2 242). Furthermore, the general tax credit will decrease by 4.787 % for every euro earned (2016: 4.822 %).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
The tax credit for box 1 income for elderly with an income up to EUR 35 949 has been increased by EUR 215 in 2017 amounting to EUR 1 292 (2016: EUR 1 187).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Decrease of the length of the 3rd bracket by EUR 400 up to EUR 67 072 (2016: EUR 66 421).	Rate increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Decrease of the maximum of the earned income tax credit (EITC) by EUR 46 amounting to EUR 3 223 (2016: EUR 3 103). And decrease of the income level at which the EITC starts to decrease by EUR 1 500 to EUR 32 444 (2016 EUR 34 015).	Rate increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
(also CIT) Phasing out the voluntary pension scheme for director-owners of corporations.	Neutral	Announcement: 20-09-2016
Corporate income tax		
Gradual increase of the length of the 1st bracket to EUR 350 000 in 2021 (2016: EUR 200 000).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Changes to align the Dutch innovation box with BEPS action point 5 for preferential regimes on intellectual property.	Base increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Limitation of interest deduction by stricter definition of related parties and stricter anti-abuse rule tackling excessive interest payments in case of acquisitions.	Base increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017

Poland

Table PL.1: Tax Revenue

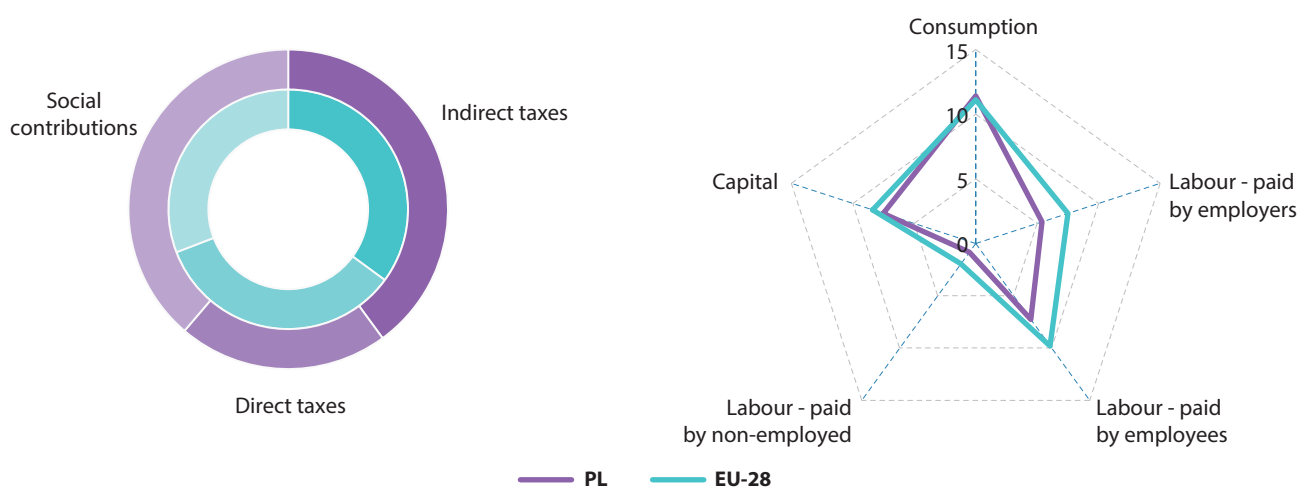
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.6	13.5	13.9	14.2	14.5	14.5	12.9	13.9	14.0	13.1	13.0	13.0	13.0	18	55.9
VAT	7.1	7.1	7.7	8.1	8.2	7.9	7.3	7.6	7.8	7.1	7.0	7.1	7.0	18	30.1
Taxes and duties on imports excluding VAT	0.9	0.6	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	7	2.6
Taxes on products, except VAT and import duties	4.0	4.2	4.3	4.2	4.4	4.7	3.9	4.5	4.3	4.1	4.0	3.8	3.8	16	16.2
Other taxes on production	1.6	1.5	1.4	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	12	7.0
Direct taxes	6.3	6.3	6.9	7.4	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	24	29.8
Personal income taxes	4.1	4.0	4.3	4.6	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	21	20.0
Corporate income taxes	1.8	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	24	7.9
Other	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	20	1.9
Social contributions	12.7	12.2	12.3	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.4	12.3	12.6	12	54.3
Employers'	5.1	4.9	4.9	4.8	4.8	4.6	4.6	5.0	4.9	5.3	5.2	5.3	5.2	17	22.5
Households'	7.6	7.3	7.4	7.3	7.1	6.7	6.5	5.9	6.3	6.8	7.1	7.0	7.4	5	31.8
Less: capital transfers (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		
Total	32.5	31.9	33.0	33.6	34.6	34.1	31.2	31.4	31.8	32.1	31.9	32.0	32.5	22	139.5
B. Structure by level of government															
as % of total taxation															
Central government	51.5	49.2	50.1	51.1	52.4	53.2	51.1	52.7	52.4	49.8	48.7	48.5	48.1	23	67.1
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	9.6	12.8	12.7	12.9	13.3	13.5	13.1	12.6	12.3	12.6	12.6	12.9	12.9	7	18.0
Social security funds	38.8	37.9	36.8	35.7	34.1	32.9	35.5	34.4	34.9	37.3	38.3	38.2	38.5	6	53.7
EU institutions	n.a.	0.2	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.5	10	0.7
C. Structure by economic function															
as % of GDP															
Consumption	12.0	12.0	12.5	12.7	13.0	13.0	11.5	12.4	12.4	11.6	11.4	11.5	11.4	17	49.1
Labour	13.2	12.8	12.8	12.9	12.8	12.6	12.0	12.0	12.2	12.8	12.8	13.3	13.5	22	58.1
of which on income from employment	12.5	12.1	12.1	12.1	12.0	11.8	11.2	11.2	11.4	12.0	11.9	12.5	12.7	22	54.5
Paid by employers	5.3	5.1	5.1	5.0	5.0	4.9	4.9	5.2	5.1	5.5	5.4	5.5	5.4	18	23.3
Paid by employees	7.2	7.0	7.0	7.1	7.0	6.9	6.4	6.0	6.3	6.5	6.5	7.0	7.3	20	31.3
Paid by non-employed	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	17	3.6
Capital	7.2	7.1	7.7	8.0	8.8	8.6	7.7	7.1	7.2	7.7	7.8	7.2	7.5	12	32.3
Income of corporations	1.8	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	24	7.9
Income of households	0.2	0.2	0.3	0.4	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	22	1.2
Income of self-employed	3.5	3.4	3.6	3.6	3.9	3.8	3.6	3.1	3.2	3.6	3.8	3.4	3.6	1	15.5
Stock of capital	1.7	1.7	1.7	1.7	1.7	1.7	1.6	1.7	1.7	1.7	1.8	1.7	1.8	12	7.8

Table PL.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.5	2.7	2.7	2.7	2.7	2.6	2.5	2.7	2.6	2.6	2.4	2.6	2.7	13	11.5
Energy	2.1	2.2	2.3	2.2	2.3	2.2	2.1	2.3	2.2	2.2	2.1	2.2	2.3	8	9.8
of which transport fuel taxes	:	:	1.9	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0	6	
Transport	0.2	0.3	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	23	0.9
Pollution and resources	0.18	0.18	0.13	0.19	0.19	0.22	0.22	0.23	0.23	0.19	0.10	0.17	0.18	8	0.8
E. Property taxes as % of GDP															
Taxes on property	1.6	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.4	1.6	1.5	1.6	9	6.7
Recurrent taxes on immovable property	1.3	1.3	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.2	1.2	8	5.3
Other taxes on property	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.3	21	1.4
F. Implicit tax rates %															
Consumption	18.7	18.8	20.0	20.8	21.6	21.1	18.8	20.4	20.4	19.1	18.9	19.2	19.6	18	
Labour	31.8	32.3	32.6	32.9	32.4	30.2	29.6	29.4	30.6	31.9	31.7	32.9	34.1	15	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
(²) Representing taxes assessed but unlikely to be collected.

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

Figure PL.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))

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

Table PL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Modification of the tax-free amount. It will be higher for low-income (up to PLN 11 000 per year) taxpayers and lower for the high-income (over PLN 85 528 per year) taxpayers.	Base decrease	Legislation: 29-11-2016 In force from: 01-01-2017
Personal income tax: Unincorporated businesses/Self employment income		
Introduction of a new optional rate of a lump-sum tax (2 %) on revenues gained from sale of processed vegetal and animal products (not processed in an industrial way)	New tax	Announcement: 2015 Legislation: 09-04-2015 In force from: 01-01-2016
Introduction of a tax exemption in the amount of PLN 20 000 of revenues gained from sale of processed vegetal and animal products (not processed in an industrial way)	Base decrease	Announcement: 2016 Legislation: 16-11-2016 In force from: 01-01-2017
Enlargement of R&D tax relief; introduction of the possibility to claim a cash payment of the amount of qualified expenditure which cannot be deducted because of insufficient taxable income; exclusion from the revenue of the nominal value of shares in the case of commercialization of intellectual property.	Base decrease	Announcement: 2016 Legislation: 04-11-2016 In force from: 01-01-2017
Increase of the limit of revenues (from EUR 150 000 to EUR 250 000) which entitles taxpayers to choose simplified form of personal income taxation - a lump-sum tax on evidenced revenues.	Neutral	Announcement: 2016 Legislation: 16-12-2016 In force from: 01-01-2017
Corporate income tax		
The Act of 5 September 2016 amending the law on income tax from natural persons and legal persons income tax Act reduced the corporate income tax rate to the 15 % for small taxpayers (i.e. taxpayers with sales revenues not exceeding 1.2 million the equivalent of euro in the previous tax year and for new taxpayers – under conditions laid down in the law) or newly started taxpayers (in the year in which they initiated business activity).	Rate decrease	Legislation: 05-09-2016 In force from: 01-01-2017
The Act of 13 April 2016 amending the law on income tax from natural persons and legal persons income tax Act and the Act on freedom of economic activity introduced (in 2017) regulations providing for exclusion from tax deductible costs payments related to transactions, that were not conducted in line with an obligation to make the payment via a payment (bank) account if the value of the transaction exceeded PLN 15 000	Base increase	Legislation: 13-04-2016 In force from: 01-01-2017
The Law of 4 November 2016 amending certain laws defining the conditions for business to innovate: - increased the level of the tax deduction from a tax basis for costs incurred for R&D activity, - extended the list of eligible costs by adding the costs of patents as well as rights to inventory and industrial designs incurred by SMEs, - made the tax deduction refundable (under conditions laid down in the law), - abolished taxation from the revenue of the nominal value of shares in the case of commercialization of intellectual property by qualified taxpayers (e.g. educational and research institutions).	Base decrease	Legislation: 04-11-2016 In force from: 01-01-2017
Value-added tax		
Extending the application of 0 % VAT rate for the supply and import of vessels used for navigation on the high seas and carrying passengers for reward or used for the purpose of commercial, industrial or fishing activities, or for rescue or assistance at sea, or for inshore fishing and for import parts and equipment for these vessels.	Rate decrease	Announcement: 10-08-2016 Legislation: 06-07-2016 In force from: 01-01-2017
Introduction of the joint and several liability of taxpayer representative (max. 500 000 PLN) for tax arrears arising in the first 6 months of taxpayer's activity if the tax arrears are a result of fraudulent activity.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
Extension of the scope of reverse charge mechanism to processors (single economic transaction exceeding the limit of PLN 20 000 (circa EUR 5 000), certain gold, silver and platinum products.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
Introduction of penalties of 30 % (20 %) for VAT underestimation or 100 % for VAT underestimation if taxpayer is found to have participated in fraudulent transactions (carousel fraud). Taxpayers will not be punished if they voluntarily correct their VAT return before a tax audit commences. VAT arrears resulting from accounting errors will not be punished, nor will arrears from reporting VAT in the wrong periods.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Maintain the current level of VAT rates.	Neutral	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
Introduction of the standard 23 % VAT rate instead of the exemption on the supply of services constituting an element of the insurance, which forming a separate whole and is proper and indispensable for the supply of a tax-exempt service.	Rate increase	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-07-2017
Introduction of reverse charge mechanism to construction services supplied by subcontractors.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
The amendment of the rules on VAT chargeability for IC acquisition of fuels (the so-called «fuel package»). Under new provisions the taxable person (acquirer) / tax remitter (the warehousekeeper or a registered consignee) is obliged to pay the VAT due within 5 days from the moment of entry of fuels into Polish territory.	N/A	Announcement: 19-07-2016 Legislation: 07-07-2016 In force from: 01-08-2016
Increasing the subjective exemption limit (the registration threshold) in the tax on goods and services for taxpayers whose annual turnover does not exceed EUR 40 000 (PLN 200 000).	Base decrease	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017

Portugal

Table PT.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.6	13.9	14.6	14.9	14.5	14.1	12.7	13.3	14.0	14.0	13.8	14.3	14.6	12	26.3
VAT	7.6	7.6	8.2	8.3	8.2	8.1	6.8	7.5	8.1	8.3	8.1	8.5	8.6	9	15.4
Taxes and duties on imports excluding VAT	0.3	0.3	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.6	9	1.1
Taxes on products, except VAT and import duties	5.2	5.2	5.2	5.2	5.0	4.7	4.6	4.1	3.9	3.8	3.6	3.6	3.9	13	7.0
Other taxes on production	1.5	0.8	0.8	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.5	1.5	1.6	14	2.8
Direct taxes	8.3	8.2	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.1	11.4	11.0	10.8	14	19.4
Personal income taxes	5.1	4.9	5.0	5.1	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	14	13.1
Corporate income taxes	2.7	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	7	5.6
Other	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.4	0.4	0.4	22	0.7
Social contributions	8.5	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	19	16.2
Employers'	4.5	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	19	9.2
Households'	3.9	3.6	3.6	3.8	3.6	3.8	3.8	3.7	3.8	3.7	3.7	3.9	3.9	16	7.0
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	31.3	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.3	34.5	15	61.9
B. Structure by level of government															
as % of total taxation															
Central government	69.1	68.7	68.6	69.1	68.8	68.1	66.0	66.7	67.5	66.6	68.0	67.8	67.8	11	42.0
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	6.0	6.7	6.7	6.6	7.1	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	13	4.5
Social security funds	24.6	24.3	24.4	24.0	23.8	24.5	26.7	26.3	25.7	26.4	24.8	24.7	24.7	21	15.3
EU institutions	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	25	0.2
C. Structure by economic function															
as % of GDP															
Consumption	12.0	12.0	12.6	12.8	12.3	11.9	10.6	11.4	11.9	12.0	11.6	12.1	12.3	12	22.1
Labour	12.3	11.9	12.1	12.1	12.2	12.4	12.7	12.5	13.3	12.7	14.7	14.9	14.6	18	26.2
of which on income from employment	11.7	11.2	11.4	11.3	11.3	11.5	11.8	11.6	12.1	11.5	12.9	13.0	12.8	21	23.1
Paid by employers	4.5	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	20	9.2
Paid by employees	7.2	6.7	6.8	7.0	6.8	6.9	7.1	6.7	7.0	6.5	7.8	8.0	7.7	16	13.9
Paid by non-employed	0.6	0.7	0.7	0.8	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.7	10	3.1
Capital	7.0	6.2	6.1	6.4	7.3	7.4	6.6	6.5	7.1	7.1	7.8	7.3	7.6	11	13.6
Income of corporations	2.7	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	7	5.6
Income of households	0.9	0.8	0.7	0.7	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	1.1	10	2.0
Income of self-employed	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	20	1.1
Stock of capital	2.9	2.2	2.3	2.4	2.6	2.5	2.5	2.3	2.4	2.6	2.6	2.6	2.7	9	4.9

Table PT.1: Tax Revenue (continued)

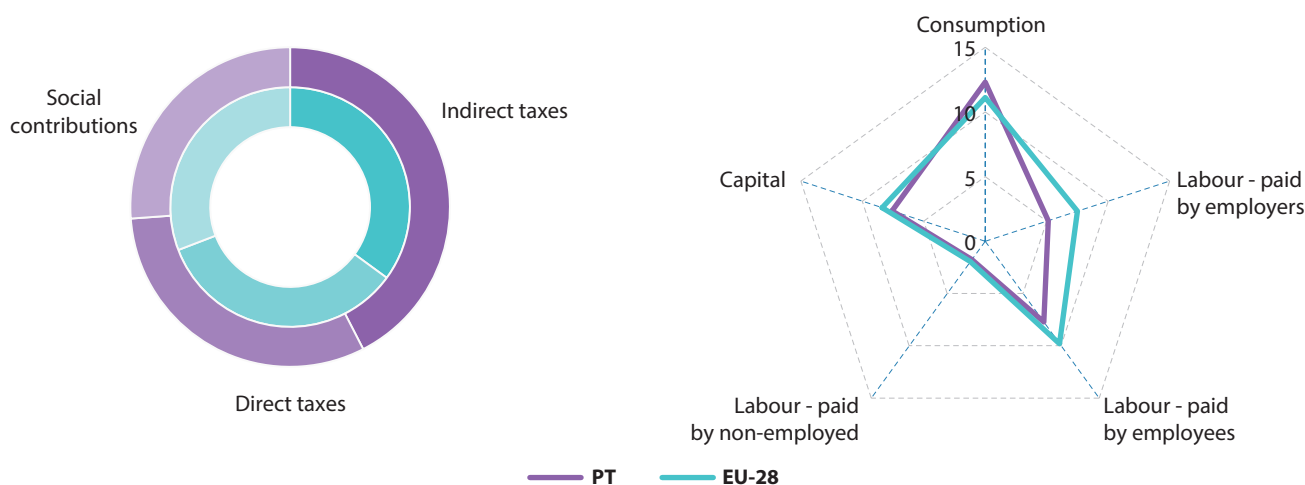
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.9	2.9	2.9	2.8	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	16	4.4
Energy	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	18	3.2
of which transport fuel taxes	:	:	1.9	1.9	1.8	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.6	14	
Transport	0.8	0.9	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	11	1.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.02	0.02	22	0.0
E. Property taxes as % of GDP															
Taxes on property	1.8	1.8	1.8	1.9	2.0	1.9	1.9	1.7	1.8	1.7	1.8	1.9	2.0	8	3.5
Recurrent taxes on immovable property	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	11	1.5
Other taxes on property	1.4	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.1	1.1	1.0	1.1	1.1	7	2.0
F. Implicit tax rates %															
Consumption	18.7	18.6	19.4	19.6	18.7	17.8	16.2	17.1	17.8	17.7	17.4	17.8	18.1	24	
Labour	24.4	23.7	23.8	24.2	24.6	24.7	24.7	24.5	26.1	25.8	28.8	29.5	29.5	24	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure PT.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table PT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Social transport passes included in 15 % VAT deductible, up to EUR 250	Base decrease	Legislation: 28-12-2016 In force from: 01-01-2017
The PIT surtax was eliminated for the 1st and 2nd income brackets, and will be eliminated by 30.6 for the 3rd income bracket and by the 30.11 for the 4th and 5th income brackets.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
Deduction of 25 % of investment in startups, up to a limit of EUR 100 000 of investment and 40 % of the tax liability.	Base decrease	Legislation: 28-12-2016 In force from: 01-01-2017
Social security contributions: Employee		
The Extraordinary Solidarity Contribution on pensions was eliminated.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
Corporate income tax		
The minimum value for the special payment in advance was reduced to EUR 850.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
Deduction considering a 7% retribution rate relative to increments of corporate capital (instead of 5 %) up to a limit of EUR 2 million increment.	Base decrease	Legislation: 28-12-2016 In force from: 01-01-2017
12.5 % rate on taxable profit up to EUR 15 000 for companies located in a geographical unfavourable locality.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
The first-in-first-out (FIFO) rules applicable to the deduction of tax losses have been repealed. The reporting period has also been reduced from 12 to 5 years, applicable to losses registered from 1.1.2017.	N/A	Legislation: 28-12-2016 In force from: 01-01-2017
Value-added tax		
Introduction of VAT exemption for movable property donations to museums of the Portuguese Museum Network (Rede Portuguesa de Museus), and other donations of social interest.	Base decrease	Legislation: 21-11-2016 In force from: 01-01-2017
Other excise duties		
Taxes on tobacco were subject to a general increase of 3 %.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017
The surplus tax on energy products increased from EUR 0.005 to EUR 0.007 for petrol and from EUR 0.0025 to EUR 0.0035 for diesel.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017
Tax on sugared beverages: rate of EUR 8.22 per hl below 80g per litre, and EUR 16.46, 80g per litre or above.	New tax	Legislation: 28-12-2016 In force from: 01-01-2017
Fermented and sparkling beverages: rate increase to EUR 10.30 per hl.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017
All other alcoholic beverages: general rate increase of 3 %.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017
Recurrent taxes on immovable property (business and residential)		
Additional rate of 0.7 % and 1 % on real estate total tax value above EUR 600 000 and EUR 1 000 000, respectively. There is a single rate of 0.4 % for a company's total real estate.	New tax	Legislation: 28-12-2016 In force from: 01-01-2017
Other taxes		
Tax on vehicles increased 3 %.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017

Romania

Table RO.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.2	11.7	12.8	12.7	12.5	11.8	10.8	11.9	13.0	13.2	12.8	12.8	13.4	16	21.4
VAT	7.1	6.6	8.0	7.9	8.0	7.8	6.5	7.5	8.6	8.2	8.1	7.6	8.1	11	12.9
Taxes and duties on imports excluding VAT	0.7	1.0	0.9	0.9	0.3	0.2	0.2	0.4	0.5	0.5	0.4	0.4	0.4	10	0.7
Taxes on products, except VAT and import duties	3.7	3.5	3.4	3.4	3.7	3.2	3.5	3.4	3.4	3.8	3.6	3.9	4.0	12	6.4
Other taxes on production	0.6	0.5	0.5	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.7	0.9	0.9	22	1.4
Direct taxes	5.9	6.4	5.3	6.0	6.7	6.6	6.2	5.7	6.0	5.8	5.9	6.2	6.6	25	10.6
Personal income taxes	2.8	2.9	2.3	2.8	3.2	3.3	3.4	3.2	3.3	3.4	3.4	3.5	3.7	23	5.9
Corporate income taxes	2.8	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	16	3.8
Other	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	16	0.9
Social contributions	9.4	9.2	9.6	9.7	9.8	9.3	9.3	8.6	9.0	8.7	8.6	8.5	8.1	22	13.0
Employers'	6.2	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	20	8.0
Households'	3.3	3.3	3.2	3.4	3.6	3.3	3.5	3.1	3.4	3.2	3.0	3.0	3.1	21	4.9
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	27.6	27.2	27.7	28.4	29.0	27.6	26.3	26.2	28.1	27.7	27.3	27.5	28.0	27	45.0
B. Structure by level of government															
as % of total taxation															
Central government	62.7	63.3	62.8	62.9	62.4	63.1	60.9	63.2	64.0	63.5	64.0	64.4	66.7	13	30.0
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	3.5	3.4	3.1	3.4	4.0	3.2	3.5	4.0	3.8	3.6	3.7	3.6	3.4	19	1.5
Social security funds	33.8	33.3	34.1	33.7	33.2	33.2	35.2	32.5	31.9	32.5	32.0	31.7	29.5	13	13.3
EU institutions	n.a.	n.a.	n.a.	n.a.	0.4	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	24	0.1
C. Structure by economic function															
as % of GDP															
Consumption	11.5	11.1	12.2	12.0	11.7	11.0	10.1	11.2	12.4	12.6	12.2	11.9	12.6	11	20.2
Labour	11.1	10.7	11.0	11.5	11.8	11.3	11.6	10.9	11.0	11.0	10.9	10.8	10.3	26	16.5
of which on income from employment	11.0	10.7	10.9	11.5	11.7	11.3	11.4	10.7	10.8	10.8	10.7	10.6	10.1	27	16.2
Paid by employers	6.2	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	21	8.0
Paid by employees	4.9	4.8	4.6	5.2	5.5	5.3	5.6	5.3	5.3	5.3	5.2	5.1	5.1	27	8.1
Paid by non-employed	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	0.3
Capital	5.0	5.4	4.5	4.9	5.5	5.2	4.6	4.1	4.6	4.1	4.2	4.8	5.1	21	8.2
Income of corporations	2.8	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	17	3.8
Income of households	0.9	1.0	0.6	0.7	0.8	0.9	0.9	0.6	0.7	0.7	0.6	0.9	1.2	9	1.9
Income of self-employed	0.3	0.4	0.3	0.3	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	24	0.8
Stock of capital	1.0	0.9	0.9	1.0	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	22	1.8

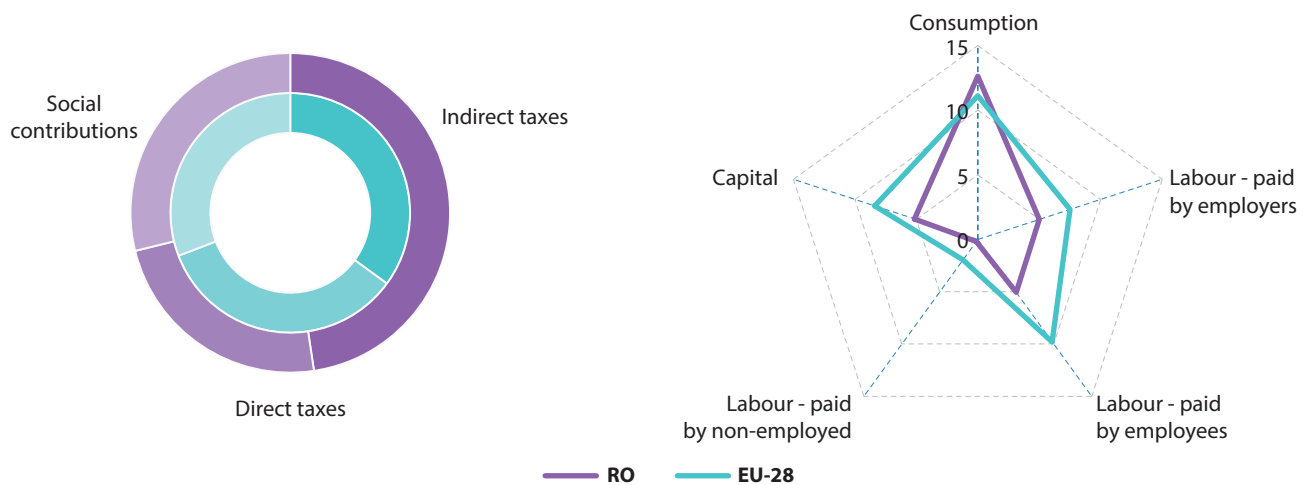
Table RO.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.3	2.3	2.0	1.9	2.0	1.7	1.9	2.1	1.9	2.0	2.0	2.3	2.4	17	3.9
Energy	2.0	2.1	1.8	1.7	1.7	1.4	1.6	1.8	1.7	1.7	1.8	2.1	2.2	10	3.5
of which transport fuel taxes	:	:	:	:	1.5	1.3	1.5	1.5	1.3	1.3	1.4	1.7	1.7	10	
Transport	0.1	0.1	0.1	0.1	0.3	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.2	22	0.4
Pollution and resources	0.25	0.14	0.09	0.08	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	25	0.0
E. Property taxes as % of GDP															
Taxes on property	0.8	0.7	0.7	0.8	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	20	1.4
Recurrent taxes on immovable property	0.5	0.5	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	16	1.0
Other taxes on property	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	24	0.4
F. Implicit tax rates %															
Consumption	17.6	16.4	17.9	17.8	17.8	17.8	16.9	18.1	20.3	20.5	20.2	19.7	20.8	15	
Labour	29.8	29.3	28.1	30.1	31.8	28.7	30.2	30.1	33.0	33.1	33.8	32.1	31.2	21	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure RO.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table RO.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase the amount of monthly exempt pension allowance from RON 1 000 to RON 1 050.	Base increase	Legislation: 08.09.2015 In force from: 01.01.2016
For the monthly taxable income obtained from pensions : Increase the amount of monthly exempt pension allowance from RON 1 050 to RON 2 000, and pensioners are exempt from payment of social healthcare contributions (health contribution for pension income will be acquitted from the state budget).	Base increase	Announcement: 11.2016 Legislation: 06.01.2017 In force from: 01.02.2017
Increase the personal deductions for individuals with a monthly income below RON 1 500.	Base increase	Legislation: 08.09.2015 In force from: 01.01.2016
Reduce the tax on dividends from 16 % to 5 %.	Rate decrease	Legislation: 08.09.2015 In force from: 01.01.2016
Social security contributions: Employee		
Change in the system of social contributions for the military, police and staff of special penitentiaries.	N/A	Legislation: 27.07.2015 In force from: 01.01.2016
Increase in the ceiling for health insurance contributions for pension income of RON 740 to an annual pension point value.	Base increase	Legislation: 08.09.2015 In force from: 01.01.2016
Introduction of a maximum ceiling for the monthly calculation base of the social health insurance contributions. The maximum ceiling is 5 gross average earnings.	Base decrease	Legislation: 08.09.2015 In force from: 01.01.2017
The maximum ceiling for the monthly calculation base of the compulsory contributions to the pension fund and to the health insurance fund has been repealed.	Base increase	Announcement: 11.2016 Legislation: 06.01.2017 In force from: 01.02.2017
People who obtain revenues from investment (dividends, interests) or/ and other sources, and alongside these, obtain other revenues for which they pay health contributions, such as salaries, pensions, revenues from independent activities, revenues from rent, etc. will pay health contributions for all these revenues.	Base increase	Legislation: 08.09.2015 In force from: 01.01.2017
Reintroduction of the exemption from health contributions of people who obtain revenues from investment (dividends, interests) or/and other sources, and, alongside these, obtain other revenues for which they pay these contributions, such as salaries, pensions, revenues from independent activities, revenues from rent, etc.	Base decrease	Legislation: 06.01.2017 In force from: 01.02.2017
Corporate income tax		
Increase of the turnover threshold for application of the micro-enterprise tax regime from EUR 65 000 to EUR 100 000 euro per year and change in the tax rate according to the number of employees (1 %, 2 % and 3 %).	Base increase	Legislation: 25.11.2015 In force from: 01.01.2016
The tax rate of 1 % applies to all micro-enterprises with one or more employees (previously, those with one employee applied a rate of 2 %). For micro-enterprises with no employees, the tax rate of 3 % remains unchanged. The condition regarding the income that a company must obtain in order to be considered a micro-enterprise was changed. Thus, revenues obtained by the company must not exceed the equivalent in Lei of EUR 500 000. Previously, the limit had been set at EUR 100 000.	N/A	Legislation: 06.01.2017 In force from: 01.02.2017
Value-added tax		
In determining PIT for the tax income derived by the taxpayers from the transfer of real estate from personal property, a deduction of RON 450 000 is granted, the difference being taxed at a rate of 3 %.	Base decrease	Legislation: 06.01.2017 In force from: 01.02.2017
VAT standard rate reduced from 24 % to 20 %.	Rate decrease	Legislation: 08.09.2015 In force from: 01.01.2016
VAT reduction rate for books and cultural services from 9 % to 5 %.	Rate decrease	Legislation: 08.09.2015 In force from: 01.01.2016
Introduction of the reduced VAT rate 9% for drinkable water and for water used for irrigation purposes.	Rate decrease	Legislation: 03.11.2015 In force from: 01.01.2016
Reduce the standard VAT rate from 20 % to 19 %, including VAT for excise duties.	Rate decrease	Legislation: 08.09.2015 In force from: 01.01.2017
Introduction of a special regime for agricultural activities regarding VAT.	N/A	Legislation: 06.12.2016 In force from: 01.01.2017
Introduction of the reduced VAT rate 9% for supply of goods and services of a kind normally intended for use in agricultural production.	Rate decrease	Legislation: 30.06.2016 In force from: 01.08.2016

Table RO.2: Latest tax reforms (continued)

Description of measure	Change	Date
Environmentally-related taxes		
Change in excise duty on alcoholic beverages.	Base increase	Legislation: 08.09.2015 In force from: 01.01.2016
Removal from the scope of excise duty of the excise on other goods (luxury products, coffees) and the tax on crude oil from domestic production.	N/A	Legislation: 08.09.2015 In force from: 01.01.2016
Removal of the 7 cents excise duty	Rate decrease	Legislation: 08.09.2015 In force from: 01.01.2017
Increase in excise duty from RON 430.71 / 1000 cigarettes in 2016 to RON 435.58 / 1000 cigarettes.	Rate increase	Legislation: 08.09.2015 In force from: 01.01.2017
Recurrent taxes on immovable property (business and residential)		
Change in the rate of property tax (residential 0.08 %-0.2 % instead of 0.1 %, business 0.2 %-1.3 % instead of 0.25 %-1.50 %).	N/A	Legislation: 08.09.2015 In force from: 01.01.2016
Changes to local taxes (buildings, lands and vehicles) - increase in the 'cote additionale' (additional share) from 20 % to 50 %; systematic annual indexation.	N/A	Legislation: 08.09.2015 In force from: 01.01.2016
Other taxes		
Eliminating the construction tax.	N/A	Legislation: 08.09.2015 In force from: 01.01.2017

Slovakia

Table SK.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.0	12.2	12.6	11.3	11.2	10.6	10.5	10.2	10.7	10.0	10.4	10.8	11.0	27	8.6
VAT	7.3	7.6	7.7	7.3	6.6	6.7	6.6	6.2	6.7	6.0	6.3	6.6	6.9	22	5.4
Taxes and duties on imports excluding VAT	1.3	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	21	0.1
Taxes on products, except VAT and import duties	2.4	3.2	3.8	3.0	3.6	2.8	3.0	3.1	3.0	2.9	2.9	2.9	2.9	22	2.3
Other taxes on production	0.9	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.8	1.0	1.1	1.1	1.0	20	0.8
Direct taxes	7.0	6.4	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.9	7.4	20	5.8
Personal income taxes	3.1	3.0	3.0	2.9	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	26	2.5
Corporate income taxes	2.7	2.5	2.7	2.8	2.9	3.0	2.5	2.5	2.4	2.4	2.9	3.3	3.7	4	2.9
Other	1.1	0.8	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.5	18	0.4
Social contributions	13.7	13.0	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.8	8	10.9
Employers'	8.3	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	8	6.3
Households'	5.3	5.4	5.6	5.4	5.3	5.2	5.7	5.3	5.6	5.7	5.8	5.8	5.8	8	4.6
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	32.6	31.6	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.1	32.2	23	25.3
B. Structure by level of government															
as % of total taxation															
Central government	55.2	55.5	58.8	58.2	58.2	57.6	54.9	54.7	55.3	54.1	53.9	54.9	55.9	19	14.2
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	4.0	4.2	2.3	2.4	2.3	2.2	2.5	2.4	2.4	2.5	2.4	2.3	1.6	25	0.4
Social security funds	40.8	40.1	38.4	38.9	38.8	39.4	42.0	42.1	41.5	42.8	43.2	42.2	41.9	2	10.6
EU institutions	n.a.	0.2	0.5	0.6	0.7	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	12	0.1
C. Structure by economic function															
as % of GDP															
Consumption	11.2	11.5	11.9	10.7	10.7	10.1	10.0	9.7	10.1	9.3	9.6	10.0	10.3	25	8.1
Labour	16.4	15.5	15.0	14.1	14.0	14.4	15.0	14.6	14.8	15.1	16.1	16.3	16.8	15	13.2
of which on income from employment	13.9	12.9	12.4	11.5	11.4	12.1	12.3	12.4	12.1	12.4	13.3	13.5	14.1	17	11.1
Paid by employers	8.3	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	11	6.3
Paid by employees	5.5	5.4	5.5	5.2	5.2	5.6	5.6	5.6	5.6	5.7	5.8	5.8	6.1	23	4.8
Paid by non-employed	2.5	2.5	2.6	2.6	2.6	2.3	2.7	2.2	2.7	2.7	2.8	2.7	2.7	7	2.1
Capital	5.0	4.6	4.4	4.4	4.4	4.5	3.8	3.7	3.6	3.8	4.4	4.8	5.2	20	4.1
Income of corporations	3.3	2.9	2.9	3.1	3.2	3.3	2.7	2.6	2.6	2.6	3.1	3.5	3.9	4	3.1
Income of households	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	27	0.0
Income of self-employed	0.3	0.5	0.4	0.4	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.2	26	0.1
Stock of capital	1.2	1.1	1.1	0.9	0.8	0.8	0.9	0.9	0.9	1.1	1.2	1.1	1.0	25	0.8

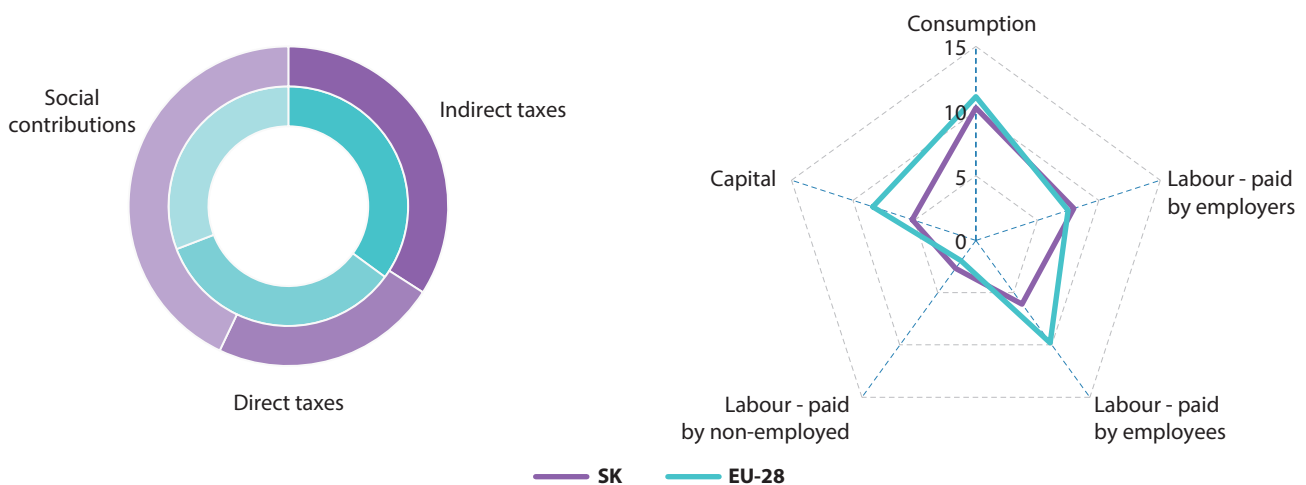
Table SK.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.4	2.4	2.3	2.2	2.1	2.0	1.9	1.8	1.8	1.7	1.7	1.8	1.8	28	1.4
Energy	2.1	2.2	2.1	1.9	1.8	1.8	1.7	1.6	1.6	1.5	1.5	1.5	1.5	26	1.2
of which transport fuel taxes	:	:	2.1	1.9	1.8	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	16	
Transport	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	24	0.1
Pollution and resources	0.07	0.07	0.06	0.09	0.08	0.04	0.04	0.04	0.03	0.04	0.04	0.10	0.09	13	0.1
E. Property taxes as % of GDP															
Taxes on property	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	27	0.3
Recurrent taxes on immovable property	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	20	0.3
Other taxes on property	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0.0
F. Implicit tax rates %															
Consumption	20.2	20.6	21.4	19.4	19.6	18.1	16.9	17.1	18.0	16.5	17.4	18.3	19.0	20	
Labour	36.3	35.7	34.1	31.9	32.3	34.2	32.8	33.5	32.8	33.5	35.8	35.9	36.7	11	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3		0.3
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		:

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure SK.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table SK.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Taxation of dividends - Introduction of 7 % withholding tax on dividends.	New tax	Legislation: 21-09-2016 In force from: 01-01-2017
Personal income tax: Unincorporated businesses/Self employment income		
Lump-sum expenditures will increase up to 60 % of business income, with maximum threshold of EUR 20 000 annually.	Base decrease	Legislation: 21-09-2016 In force from: 01-01-2017
Social security contributions: Employee		
Increase of maximum assessment base (maximum threshold for contributions to apply) from 5 times average wage (t-2) to 7 times average wage (t-2). Applicable to both SSC of employees and employers.	Base increase	Legislation: 11-10-2016 In force from: 01-01-2017
Abolition of maximum assessment base (maximum threshold for contributions to apply). Applicable to both SSC of employees and employers.	Base increase	Legislation: 14-12-2016 In force from: 01-01-2017
Social security contributions: Employer		
Taxation of dividends - Abolition of health contribution from dividends. Health contribution from dividends has been replaced by withholding tax on dividends.	Neutral	Legislation: 21-09-2016 In force from: 01-01-2017
Corporate income tax		
Decrease in CIT rate from 22 % to 21 %.	Rate decrease	Legislation: 17-10-2015 In force from: 01-01-2017
Abolition of tax licence (minimum tax for enterprises).	Base decrease	Legislation: 14-12-2016 In force from: 01-01-2018
Other corporate taxes		
Increase and prolongation of special levy on enterprises in regulated sector - 100 % increase of monthly rate (current level - 0.363 %).	Rate increase; base increase	Legislation: 21-09-2016 In force from: 01-01-2017
Prolongation of special levy on selected financial institutions - Monthly rate 0.2 %, abolition after 2020.	Neutral	Legislation: 17-08-2016 In force from: 01-01-2017
Other excise duties		
New tobacco taxation - Increase in minimum and special rate and gradual increase of excise duty from cigarettes based on a calendar.	Rate increase	Legislation: 17-08-2016 In force from: 01-01-2017

Slovenia

Table SI.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.7	15.5	15.5	15.0	14.7	14.1	13.7	14.2	14.2	14.6	15.2	15.1	15.0	9	5.8
VAT	8.3	8.4	8.5	8.4	8.3	8.3	7.9	8.1	8.1	8.0	8.5	8.5	8.3	10	3.2
Taxes and duties on imports excluding VAT	0.9	0.4	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	24	0.1
Taxes on products, except VAT and import duties	3.7	4.0	4.0	4.0	4.0	4.0	4.6	4.8	4.7	5.1	5.2	5.2	5.2	5	2.0
Other taxes on production	2.7	2.8	2.8	2.4	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	16	0.5
Direct taxes	7.8	8.1	8.6	9.0	9.0	8.8	8.1	8.1	7.9	7.6	7.1	7.2	7.3	21	2.8
Personal income taxes	5.6	5.6	5.4	5.6	5.5	5.7	5.7	5.6	5.6	5.7	5.1	5.1	5.1	19	2.0
Corporate income taxes	1.7	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	28	0.6
Other	0.5	0.6	0.4	0.4	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	14	0.3
Social contributions	13.9	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.7	14.4	14.5	4	5.6
Employers'	5.3	5.3	5.5	5.4	5.3	5.4	5.6	5.7	5.6	5.7	5.6	5.4	5.5	16	2.1
Households'	8.6	8.7	8.5	8.4	8.2	8.4	9.0	9.2	9.1	9.2	9.0	9.0	9.0	2	3.5
Less: capital transfers (²)	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	37.3	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	37.0	36.7	36.8	13	14.2
B. Structure by level of government															
as % of total taxation															
Central government	55.6	55.4	55.9	55.7	54.4	53.4	49.9	49.2	49.2	48.8	49.5	50.3	51.1	22	7.3
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.0
Local government	7.6	7.6	7.4	7.7	9.1	8.9	10.0	10.8	10.8	11.0	10.9	10.6	9.5	11	1.4
Social security funds	36.8	36.8	36.4	36.2	35.9	37.2	39.6	39.6	39.5	39.8	39.3	38.8	39.1	5	5.5
EU institutions	0.0	0.2	0.3	0.4	0.7	0.6	0.4	0.4	0.5	0.4	0.4	0.4	0.4	18	0.1
C. Structure by economic function															
as % of GDP															
Consumption	13.5	13.2	13.1	12.9	12.9	13.1	13.3	13.7	13.7	14.0	14.7	14.5	14.5	4	5.6
Labour	20.2	20.2	20.0	19.7	18.6	18.7	19.0	19.2	19.0	19.2	18.6	18.2	18.4	10	7.1
of which on income from employment	19.4	19.4	19.4	19.0	18.0	18.1	18.2	18.3	18.1	18.2	17.6	17.4	17.6	9	6.8
Paid by employers	7.0	7.0	7.1	6.8	6.4	6.0	5.6	5.7	5.6	5.7	5.6	5.4	5.5	17	2.1
Paid by employees	12.5	12.4	12.2	12.2	11.6	12.1	12.6	12.6	12.5	12.5	12.0	12.0	12.1	5	4.7
Paid by non-employed	0.8	0.8	0.6	0.6	0.6	0.6	0.8	0.9	0.9	1.0	1.0	0.8	0.8	18	0.3
Capital	3.7	4.0	4.8	5.1	5.6	4.8	4.1	4.2	4.0	3.9	3.7	3.9	3.9	26	1.5
Income of corporations	1.7	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	28	0.6
Income of households	0.2	0.3	0.2	0.3	0.5	0.5	0.3	0.3	0.3	0.4	0.2	0.3	0.3	23	0.1
Income of self-employed	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	13	0.4
Stock of capital	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.2	1.2	1.2	1.1	23	0.4

Table SI.1: Tax Revenue (continued)

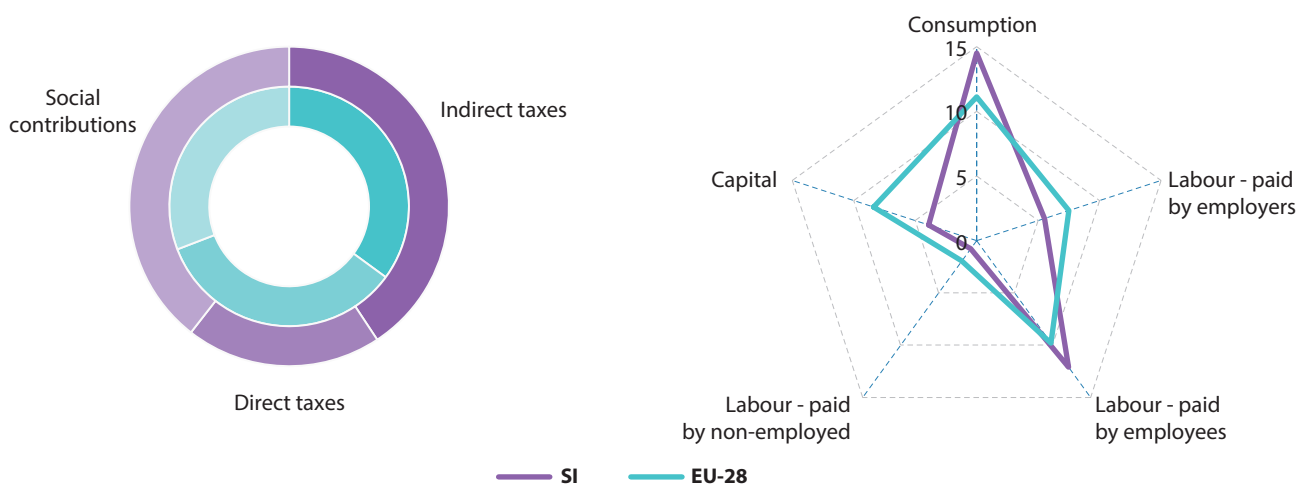
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.2	3.2	3.1	3.0	3.0	3.0	3.5	3.6	3.5	3.8	4.0	3.9	3.9	3	1.5
Energy	2.4	2.4	2.3	2.2	2.2	2.3	2.9	3.0	2.8	3.1	3.1	3.0	3.0	1	1.2
of which transport fuel taxes	:	:	2.1	2.1	2.1	2.1	2.7	2.5	2.4	2.8	2.7	2.6	2.6	1	
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.5	15	0.2
Pollution and resources	0.38	0.34	0.34	0.27	0.24	0.22	0.22	0.23	0.22	0.30	0.45	0.42	0.46	3	0.2
E. Property taxes															
as % of GDP															
Taxes on property	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	23	0.2
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.5	18	0.2
Other taxes on property	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	26	0.0
F. Implicit tax rates															
%															
Consumption	23.8	23.6	23.4	23.9	24.1	24.4	23.4	23.4	23.3	23.4	25.1	25.4	26.1	7	
Labour	37.8	37.5	37.5	37.3	35.9	35.8	35.0	34.9	35.2	35.3	35.0	35.2	36.0	12	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure SI.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table SI.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
(1) Change of the income tax scale, which brings an overall burden reduction for all taxpayers with income above 1.6 times the average wage in Slovenia (between current 2nd and 3rd tax brackets a new tax bracket is introduced at the net tax base of EUR 48 000 and with a rate of 34 %, while the rate of a personal income tax for the 4th bracket is reduced from 41 % to 39 %). (2) An increase in income threshold for eligibility for a higher additional general tax relief, namely an increase of EUR 300 from the current EUR 10 866.37 to EUR 11 166.37 of the total active income per taxpayer. (3) Income paid as a reward for performance is exempt from income tax (but not from social security contributions), but only up to 70 % of the last known average monthly wage in the Republic of Slovenia.	Rate decrease; base decrease	Legislation: 27-09-2016 In force from: 01-01-2017
Corporate income tax		
An increase in the CIT rate by 2 percentage points (from 17 % to 19 %).	Rate increase	Legislation: 19-10-2016 In force from: 01-01-2017
Health-related taxes		
A two-step increase in the minimum excise duty: firstly, an increase from EUR 106 to EUR 109 per 1 000 cigarettes (entry into force on 1.2.2017); secondly, an increase from EUR 109 to EUR 111 per 1 000 cigarettes (entry into force on 1.7.2017).	Rate increase	Legislation: 05-01-2017 In force from: 01-02-2017
Other excise duties		
Implementation of the rules that are expected to simplify certain procedures, including registration and deregistration procedures, more favourable to taxpayers. Introduction of a reduced tax rate for small breweries and high quantity electricity consumer.	Neutral	Legislation: 21-06-2016 In force from: 01-08-2016
Other taxes		
Allowing pre-filled tax forms and establishing additional options for the payment of tax debts (for example, allowing a deferral of the due date for payment of taxes and contributions for five days after the submission of a tax return).The liquidity effect is expected.	N/A	Legislation: 27-09-2016 In force from: 01-01-2017

Spain

Table ES.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.5	12.0	12.4	12.4	11.7	9.8	8.7	10.4	10.1	10.6	11.3	11.7	12.0	24	129.3
VAT	5.8	6.1	6.3	6.3	5.9	5.0	3.9	5.4	5.3	5.5	6.1	6.3	6.5	26	70.0
Taxes and duties on imports excluding VAT	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	15	1.9
Taxes on products, except VAT and import duties	4.5	4.7	4.8	4.9	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	18	36.8
Other taxes on production	1.0	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.8	1.9	1.9	1.9	10	20.7
Direct taxes	10.2	10.6	11.3	12.1	13.2	10.9	9.8	9.7	9.9	10.6	10.8	10.7	10.7	15	115.5
Personal income taxes	6.3	6.3	6.5	7.0	7.5	7.1	6.8	7.1	7.4	7.6	7.7	7.7	7.4	13	79.2
Corporate income taxes	3.1	3.5	3.9	4.2	4.8	2.9	2.4	2.0	1.9	2.3	2.2	2.1	2.4	14	25.9
Other	0.8	0.8	0.8	0.9	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	12	10.3
Social contributions	11.9	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.1	11.9	11.7	11.8	11.6	15	124.5
Employers'	8.7	8.6	8.6	8.6	8.7	8.6	8.5	8.4	8.4	8.2	8.1	8.2	8.2	7	88.3
Households'	3.3	3.3	3.3	3.3	3.2	3.3	3.7	3.6	3.6	3.7	3.6	3.5	3.4	18	36.3
Less: capital transfers (2)	0.5	0.4	0.4	0.4	0.4	0.6	0.9	0.8	0.8	0.8	0.6	0.4	0.5		
Total	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.3	33.2	33.8	33.9	17	364.5
B. Structure by level of government															
as % of total taxation															
Central government	44.1	44.0	44.6	44.8	45.8	40.9	35.7	40.5	39.0	37.2	41.7	42.3	42.7	25	155.5
State government (1)	12.6	13.6	14.0	14.4	13.8	13.9	15.5	12.9	14.2	17.6	14.0	13.6	13.9		50.8
Local government	8.3	8.3	8.3	8.4	8.2	8.7	9.0	9.1	9.2	9.5	9.8	10.0	9.9	10	36.1
Social security funds	34.6	33.6	32.6	32.0	31.7	36.1	39.3	37.0	37.0	35.2	34.1	33.7	33.0	10	120.3
EU institutions	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	11	1.8
C. Structure by economic function															
as % of GDP															
Consumption	9.0	9.3	9.4	9.3	8.8	7.6	6.3	8.0	7.9	8.1	8.9	9.2	9.5	27	102.6
Labour	15.6	15.6	15.7	16.0	16.4	16.4	16.3	16.5	16.7	16.7	16.7	16.8	16.2	16	174.4
of which on income from employment	14.8	14.8	14.9	15.2	15.6	15.4	15.0	15.2	15.3	15.2	15.0	15.2	14.9	15	159.8
Paid by employers	8.6	8.5	8.6	8.6	8.6	8.6	8.4	8.3	8.3	8.1	8.0	8.2	8.2	9	87.8
Paid by employees	6.2	6.3	6.4	6.6	6.9	6.8	6.6	6.9	7.0	7.1	7.0	7.0	6.7	21	72.0
Paid by non-employed	0.8	0.8	0.8	0.8	0.8	0.9	1.3	1.3	1.4	1.6	1.6	1.5	1.3	14	14.5
Capital	8.6	9.3	10.0	10.7	11.1	8.2	7.2	6.7	6.6	7.4	7.6	7.8	8.1	10	87.5
Income of corporations	3.1	3.4	3.8	4.1	4.7	2.8	2.3	1.9	1.8	2.2	2.1	2.1	2.4	16	25.3
Income of households	0.7	0.6	0.8	1.1	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	12	9.0
Income of self-employed	1.8	1.8	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.6	1.6	1.6	1.6	9	17.6
Stock of capital	3.1	3.4	3.7	3.9	3.6	2.8	2.6	2.6	2.5	2.9	3.1	3.2	3.3	7	35.6

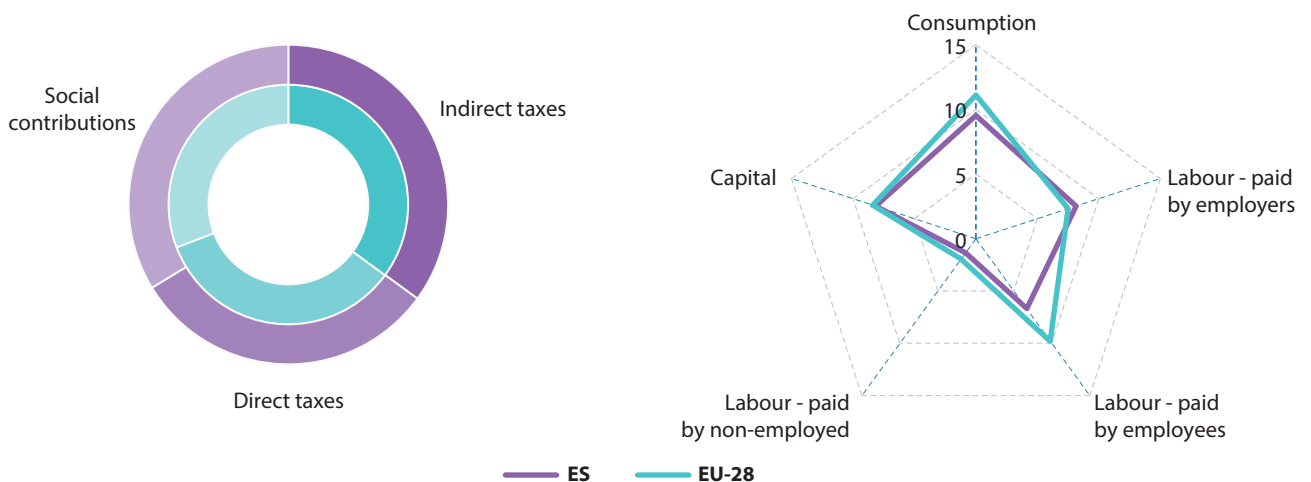
Table ES.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.0	2.0	1.9	1.8	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	25	20.3
Energy	1.6	1.5	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	23	17.0
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.0	1.2	1.1	1.1	24	
Transport	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	21	2.5
Pollution and resources	0.03	0.02	0.02	0.02	0.02	0.02	0.01	0.02	0.02	0.03	0.08	0.06	0.07	15	0.8
E. Property taxes as % of GDP															
Taxes on property	2.5	2.8	3.0	3.2	3.0	2.3	2.1	2.1	2.0	2.4	2.6	2.7	2.8	5	30.5
Recurrent taxes on immovable property	0.6	0.7	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.1	1.2	1.3	1.3	7	13.6
Other taxes on property	1.8	2.1	2.3	2.5	2.3	1.6	1.2	1.2	1.0	1.3	1.4	1.5	1.6	2	16.9
F. Implicit tax rates %															
Consumption	15.1	15.5	15.9	15.8	15.2	13.1	11.0	13.7	13.3	13.4	14.9	15.2	16.0	27	
Labour	30.8	31.1	31.3	31.8	32.2	30.8	29.5	30.3	30.9	31.6	31.8	32.1	31.3	20	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1		1.0
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.1	0.8
Transfer component	:	:	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.2
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	32.2	33.1	33.7	33.8	363.7

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure ES.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table ES.2: Latest tax reforms

Description of measure	Change	Date
Social security contributions: Employee		
Regular update and increase in SSC lower ceiling by 8 % and upper ceiling by 3 %.	Base increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 01-01-2017
Social security contributions: Employer		
Regular update and increase in SSC ceiling lower by 8 % and upper ceiling by 3 %.	Base increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 01-01-2017
Social security contributions: Self-employed		
Regular update and increase in SSC upper ceiling by 3%.	Base increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 01-01-2017
Corporate income tax		
Increase in the percentages underlying the calculation of fractioned payment (large companies).	Rate increase	Announcement: 30-09-2016 Legislation: 30-09-2016 In force from: 01-01-2016
A minimum ceiling is set for the reversal of impairment losses in securities representing a participation in the share capital or equity of a company.	Base increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 01-01-2016
Non-allowance of losses derived from the transfer of shares or interests in companies, provided that such shares or interest qualify for the exemption on any positive income derived.	Base increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 01-01-2017
The 60% general limit for offsetting negative taxable bases is reduced in the case of entities with net turnover of at least EUR 20 million.	Base increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 01-01-2016
Value-added tax		
Immediate Supply of Information System.	Neutral	In force from: 01-07-2017
Health-related taxes		
Rates on excise duty on ethyl alcohol are increased 5 %.	Rate increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 03-12-2016
Rates on excise duty on intermediate products are increased 5 %.	Rate increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 03-12-2016
Specific and minimum rates on excise duty on cigarettes and fine-cut rolling tobacco are increased.	Rate increase	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 03-12-2016
Recurrent taxes on (net) wealth		
Extended to 2017.	Neutral	Announcement: 02-12-2016 Legislation: 02-12-2016 In force from: 01-01-2017

Sweden

Table SE.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	22.9	22.5	22.7	22.2	22.2	22.5	22.8	22.4	22.1	22.3	22.3	22.0	22.1	1	98.7
VAT	8.4	8.3	8.5	8.5	8.6	8.8	9.1	9.2	9.0	8.9	9.0	9.0	9.1	6	40.5
Taxes and duties on imports excluding VAT	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	22	0.7
Taxes on products, except VAT and import duties	3.5	3.4	3.4	3.2	3.2	3.1	3.3	3.2	3.0	3.0	2.9	2.7	2.8	23	12.3
Other taxes on production	10.9	10.6	10.6	10.3	10.3	10.4	10.2	9.9	9.9	10.2	10.3	10.1	10.1	1	45.2
Direct taxes	19.2	19.8	21.0	21.1	20.1	18.7	18.5	18.2	17.6	17.4	17.8	17.8	18.4	2	82.2
Personal income taxes	16.6	16.6	17.1	17.2	16.3	15.7	15.5	14.7	14.3	14.6	14.8	14.8	15.1	2	67.5
Corporate income taxes	2.1	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	3.0	8	13.3
Other	0.5	0.5	0.5	0.5	0.2	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	24	1.5
Social contributions	3.4	3.3	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	27	12.4
Employers'	2.6	2.6	2.6	2.6	2.6	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	25	12.0
Households'	0.7	0.7	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	0.4
Less: capital transfers (²)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	45.5	45.6	46.6	46.0	45.0	44.0	44.1	43.2	42.5	42.6	42.9	42.6	43.3	6	193.3
B. Structure by level of government															
as % of total taxation															
Central government	59.2	59.6	61.1	62.0	63.3	61.4	61.1	62.7	62.3	61.3	61.2	61.8	62.6	14	121.0
State government (¹)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	33.1	32.8	32.1	31.9	30.4	32.0	32.2	30.7	30.8	31.8	31.9	31.3	30.7	1	59.3
Social security funds	7.4	7.3	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	24	12.4
EU institutions	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	20	0.7
C. Structure by economic function															
as % of GDP															
Consumption	12.0	11.9	12.1	11.9	11.9	12.1	12.6	12.5	12.2	12.1	12.0	11.9	12.0	13	53.8
Labour	28.5	28.1	27.7	27.0	25.9	26.3	25.9	24.5	24.5	25.2	25.4	25.0	24.9	1	111.4
of which on income from employment	24.1	23.8	23.7	22.9	22.3	22.7	22.2	21.3	21.6	22.1	22.2	21.9	22.0	3	98.2
Paid by employers	12.3	12.0	11.9	11.7	11.6	12.0	11.8	11.3	11.5	11.8	11.8	11.6	11.6	2	52.0
Paid by employees	11.9	11.8	11.8	11.3	10.7	10.8	10.5	10.0	10.1	10.3	10.4	10.3	10.3	9	46.2
Paid by non-employed	4.3	4.3	4.0	4.1	3.6	3.5	3.7	3.3	3.0	3.1	3.2	3.0	3.0	4	13.3
Capital	5.0	5.7	6.8	7.1	7.2	5.7	5.6	6.2	5.8	5.3	5.5	5.7	6.3	16	28.1
Income of corporations	2.1	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	3.0	8	13.3
Income of households	0.6	0.7	1.0	1.4	1.6	1.2	1.0	1.2	1.0	0.9	0.9	1.3	1.5	6	6.6
Income of self-employed	0.7	0.7	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	23	2.2
Stock of capital	1.6	1.6	1.6	1.6	1.3	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.4	18	6.1

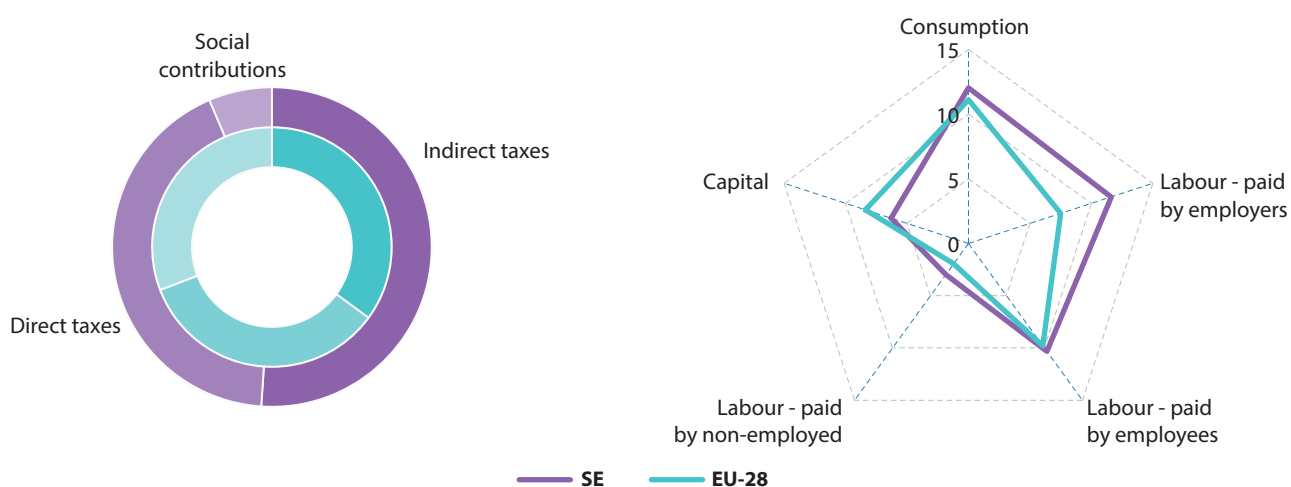
Table SE.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.8	2.7	2.7	2.6	2.5	2.6	2.7	2.6	2.4	2.4	2.4	2.2	2.2	19	9.9
Energy	2.3	2.3	2.3	2.2	2.1	2.0	2.1	2.1	1.9	1.9	1.9	1.7	1.7	19	7.8
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	26	
Transport	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	17	2.0
Pollution and resources	0.10	0.09	0.08	0.07	0.06	0.05	0.04	0.04	0.04	0.03	0.03	0.03	0.03	20	0.1
E. Property taxes as % of GDP															
Taxes on property	1.4	1.4	1.4	1.3	1.1	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.2	17	5.3
Recurrent taxes on immovable property	0.9	0.9	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	13	3.6
Other taxes on property	0.5	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	18	1.7
F. Implicit tax rates %															
Consumption	27.0	26.9	27.2	27.3	27.5	27.9	27.6	27.9	27.3	26.9	26.8	26.8	27.6	4	
Labour	43.5	43.5	43.5	42.8	41.3	41.1	39.4	39.2	39.1	38.9	38.8	38.6	38.9	9	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure SE.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))

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

Table SE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increased tax deduction for household work (IT, moving and gardening).	Base decrease	Announcement: 13-04-2016 In force from: 01-08-2016
Increased tax deduction for household work (repair of domestic appliances).	Base decrease	Announcement: 20-09-2016 In force from: 01-01-2017
Upward adjustment of the limit for deductibility for travel.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2017
Limited upward adjustment of the lower threshold.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2018
Limited upward adjustment of the higher threshold.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2018
Data on an individual level in the income tax reform for employers.	Neutral	Announcement: 20-09-2016 In force from: 01-07-2018
Social security contributions: Self-employed		
Decreased social security contributions for individual businesses in certain cases.	Rate decrease	Announcement: 20-09-2016 In force from: 01-01-2017
Corporate income tax		
Tax deduction on non-profit second hand sales.	Base decrease	Announcement: 21-09-2015 In force from: 01-01-2016
Tonnage tax system for shipping.	New tax	Announcement: 21-09-2015 In force from: 01-01-2017
Abolished deductibility for postponed loans.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2017
Deductibility for entertainment meals - abolished deductibility in income taxation.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2017
Value-added tax		
No VAT on some postal services.	Rate decrease	Announcement: 21-09-2015 In force from: 01-04-2016
Deductibility for entertainment meals - increased deductibility for VAT.	Base decrease	Announcement: 20-09-2016 In force from: 01-01-2017
Turnover limit for VAT.	Neutral	Announcement: 20-09-2016 In force from: 01-01-2017
Decreased VAT for some repairs.	Rate decrease	Announcement: 20-09-2016 In force from: 01-01-2017
Environmentally-related taxes		
Changes in deduction of carbon dioxide tax for heating in certain sectors.	Rate increase	Announcement: 21-09-2015 In force from: 01-01-2016
Decreased taxable benefit for some environmentally adjusted cars.	Base decrease	Announcement: 21-09-2015 In force from: 01-01-2017
Decreased tax on biofuel.	Rate decrease	Announcement: 13-04-2016 In force from: 01-08-2016
Tax on chemicals.	New tax	Announcement: 20-09-2016 In force from: 01-07-2017
Decreased energy tax for large computer centers and more.	N/A	Announcement: 20-09-2016 In force from: 01-01-2017
Abolition of tax on thermal effect.	Rate decrease	Announcement: 20-09-2016 In force from: 01-07-2017
Increased tax on electricity.	Rate increase	Announcement: 20-09-2016 In force from: 01-07-2017
Health-related taxes		
Increased tax rate on alcohol.	Rate increase	Announcement: 20-09-2016 In force from: 01-01-2017
Other excise duties		
Decreased tax on advertising.	Rate decrease	Announcement: 21-09-2015 In force from: 01-01-2017
Recurrent taxes on immovable property (business and residential)		
Decreased real estate tax on hydroelectric power.	Rate decrease	Announcement: 20-09-2016 In force from: 01-07-2017
Recurrent taxes on (net) wealth		
Adjusted rules for postponing tax on capital earnings on private property sales.	Neutral	Announcement: 20-09-2016 In force from: 21-06-2016
Floor for imputed rent in yield tax on pension funds.	Rate increase	Announcement: 20-09-2016 In force from: 01-07-2017

United Kingdom

Table UK.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.2	12.2	11.8	11.8	11.8	11.4	11.1	12.3	12.8	12.8	12.9	12.9	13.0	19	334.0
VAT	6.2	6.2	6.0	6.0	6.0	5.9	5.3	6.1	6.8	6.8	6.8	6.8	6.9	21	178.0
Taxes and duties on imports excluding VAT	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	18	4.2
Taxes on products, except VAT and import duties	4.3	4.3	4.2	4.2	4.2	3.9	4.0	4.2	4.2	4.2	4.2	4.3	4.3	11	110.4
Other taxes on production	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.8	1.6	1.6	1.6	1.6	1.6	13	41.4
Direct taxes	14.1	14.5	15.2	15.9	15.7	17.4	15.1	15.0	15.1	14.3	14.2	13.8	14.2	9	365.2
Personal income taxes	9.3	9.5	9.8	9.9	10.2	10.2	10.0	9.7	9.7	9.2	9.1	8.9	9.2	8	236.2
Corporate income taxes	2.5	2.6	3.0	3.6	3.1	3.3	2.6	2.9	2.9	2.7	2.5	2.4	2.5	13	63.9
Other	2.3	2.4	2.4	2.4	2.4	3.8	2.6	2.4	2.5	2.5	2.6	2.5	2.5	1	65.2
Social contributions	5.8	6.1	6.2	6.2	6.1	6.3	6.3	6.2	6.3	6.3	6.1	6.0	6.1	24	157.7
Employers'	3.2	3.3	3.4	3.4	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.5	24	91.2
Households'	2.6	2.8	2.8	2.8	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.5	2.6	23	66.5
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	32.1	32.8	33.1	33.9	33.6	35.1	32.5	33.5	34.2	33.4	33.2	32.8	33.3	20	857.0
B. Structure by level of government															
as % of total taxation															
Central government	94.7	94.7	94.7	94.8	94.8	94.9	94.2	94.4	94.6	94.6	94.5	94.5	94.6	3	810.6
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	4.8	4.8	4.8	4.7	4.7	4.6	5.3	5.1	4.9	4.9	5.0	5.0	4.9	16	42.1
Social security funds	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
EU institutions	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	9	4.3
C. Structure by economic function															
as % of GDP															
Consumption	10.6	10.6	10.1	10.0	9.9	9.9	9.5	10.4	11.2	11.1	11.1	11.0	11.1	22	286.7
Labour	12.6	13.0	13.2	13.3	13.4	13.5	13.1	13.6	13.5	13.0	12.8	12.5	12.6	23	324.1
of which on income from employment	12.4	12.8	13.0	13.1	13.2	13.3	13.0	13.4	13.3	12.8	12.6	12.2	12.3	23	318.2
Paid by employers	3.2	3.3	3.4	3.4	3.5	3.6	3.6	3.8	3.6	3.6	3.6	3.5	3.5	25	91.2
Paid by employees	9.2	9.4	9.7	9.7	9.7	9.6	9.4	9.6	9.7	9.2	9.0	8.7	8.8	12	227.0
Paid by non-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	21	5.9
Capital	8.9	9.3	9.8	10.7	10.3	11.8	9.8	9.5	9.5	9.3	9.3	9.3	9.6	5	246.2
Income of corporations	2.5	2.6	3.0	3.6	3.1	3.3	2.6	2.9	2.9	2.7	2.5	2.4	2.5	14	63.9
Income of households	1.1	1.2	1.3	1.4	1.6	1.7	1.9	1.3	1.3	1.4	1.4	1.4	1.6	2	40.0
Income of self-employed	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1	1.1	1.2	12	29.8
Stock of capital	3.9	4.0	4.0	4.2	4.3	5.4	4.1	4.1	4.1	4.1	4.3	4.4	4.4	1	112.5

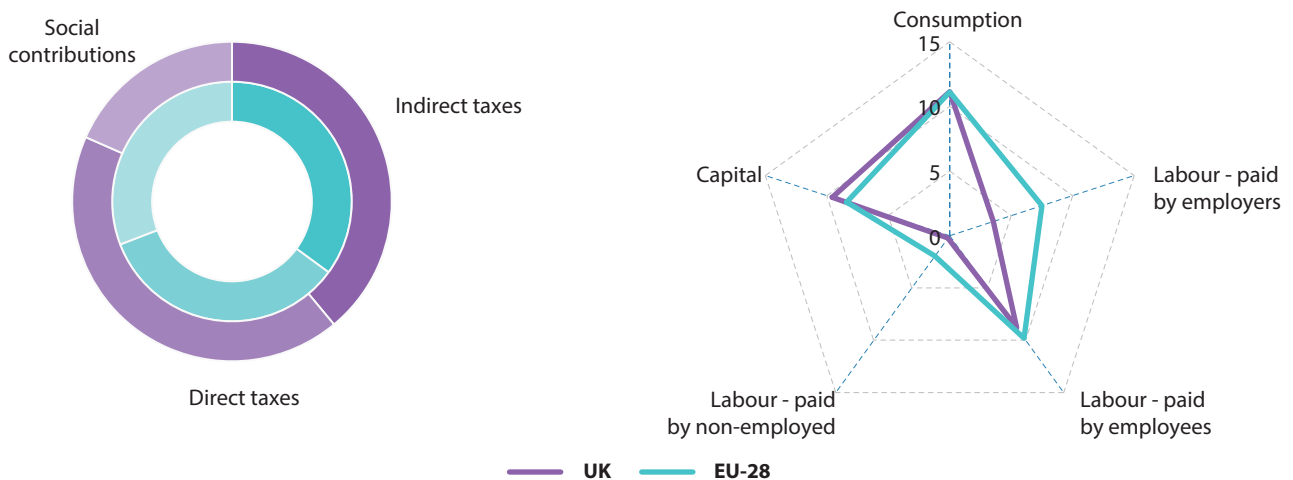
Table UK.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.5	2.4	2.3	2.2	2.3	2.3	2.4	2.5	2.5	2.5	2.5	2.5	2.5	15	63.9
Energy	1.9	1.9	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	16	46.9
of which transport fuel taxes	:	:	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.4	1.4	1.4	17	
Transport	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	13	15.1
Pollution and resources	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.09	0.09	0.08	0.09	0.08	0.08	14	2.0
E. Property taxes as % of GDP															
Taxes on property	3.7	3.9	3.9	4.1	4.1	5.2	4.0	3.9	4.0	4.0	4.2	4.2	4.2	2	109.0
Recurrent taxes on immovable property	3.0	3.0	3.0	3.0	2.9	3.0	3.2	3.2	3.1	3.2	3.1	3.1	3.1	2	79.3
Other taxes on property	0.8	0.9	0.9	1.1	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.2	6	29.7
F. Implicit tax rates %															
Consumption	17.0	17.0	16.4	16.3	16.3	16.1	15.5	17.1	18.4	18.1	17.9	18.0	18.1	22	
Labour	24.8	25.3	26.1	25.9	25.8	26.2	24.8	25.6	26.0	25.2	24.9	24.8	24.8	26	
G. Payable tax credits as % of GDP															
Total payable tax credits	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		3.1
Tax expenditure component	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		1.1
Transfer component	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		2.0
Total tax revenue adjusted for payable tax credits	32.1	32.8	33.1	33.8	33.6	35.1	32.4	33.5	34.1	33.4	33.2	32.7	33.2		855.9

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure UK.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table UK.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Personal Allowance: increase to GBP 11 500 in April 2017.	Base decrease	Announcement: 16.03.2016 In force from: 06.04.2017
Higher Rate Threshold: increase to GBP 45 000 in April 2017.	Base decrease	Announcement: 16.03.2016 In force from: 06.04.2017
Disguised remuneration: tackling historic and new schemes.	Base increase	Announcement: 16.03.2016 In force from: 05.04.2016
Asset Managers: reform treatment of performance awards.	Base increase	Announcement: 16.03.2016 In force from: 06.04.2016
Salary Sacrifice: remove tax and NICs advantages.	Base increase	Announcement: 23.11.2016 In force from: 06.04.2017
Disguised Remuneration: extend to self-employed and remove company deduction.	Base increase	Announcement: 23.11.2016 In force from: 06.04.2017
Company Car Tax: reforms to incentivise ULEVs.	Neutral	Announcement: 23.11.2016 Legislation: Finance Bill 17 In force from: 06.04.2020
Personal income tax: Unincorporated businesses/Self employment income		
Sharing Economy: GBP 1 000 allowance for both trading and property income.	Rate decrease; base decrease	Announcement: 16.03.2016 In force from: 06.04.2017
Personal income tax: Savings		
Savings: remove withholding tax obligations.	Base decrease	Announcement: 16.03.2016 In force from: 06.04.2017
Capital Gains Tax: reduce basic rate to 10 % and main rate to 20 %, excluding gains arising from disposals of residential property and carried interest receipts.	Rate decrease	Announcement: 16.03.2016 In force from: 06.04.2016
Investor's Relief: provide relief (CGT rate at 10 %) to long-term investors in unlisted shares.	Rate decrease	Announcement: 16.03.2016 In force from: 06.04.2016
Capital Gains Tax: lifetime limit under Employee Shareholder Status.	Rate increase; base increase	Announcement: 16.03.2016 In force from: 17.03.2016
Capital Gains Tax: extend reliefs.	Rate decrease; base decrease	Announcement: 16.03.2016 In force from: 06.04.2016
Money Purchase Annual Allowance: reduce to GBP 4 000 per annum.	Base increase	Announcement: 23.11.2016 In force from: 06.04.2017
Employee Shareholder Status: abolish tax advantage for new schemes.	Base increase	Announcement: 23.11.2016 In force from: 01.12.2016
Social security contributions: Employer		
Removing employer tax advantage of different forms of remuneration: pay-offs over GBP 30 000.	Base increase	Announcement: 16.03.2016 In force from: 01.04.2018
National Insurance contributions: align primary and secondary thresholds.	Rate increase	Announcement: 23.11.2016 In force from: 06.04.2017
Social security contributions: Self-employed		
Self Employed: abolish Class 2 NICs.	Base decrease	Announcement: 16.03.2016 In force from: 06.04.2018
Corporate income tax		
Corporation Tax: reduce to 17 % in April 2020.	Rate decrease	Announcement: 16.03.2016 In force from: 06.04.2020
Corporation Tax: restrict relief for interest.	Rate increase; base increase	Announcement: 16.03.2016 In force from: 06.04.2017
Corporation Tax: withholding tax on royalties.	Base increase	Announcement: 16.03.2016 In force from: Finance Bill 2016
Corporation Tax: extend scope of hybrid mismatch rules.	Base increase	Announcement: 16.03.2016 In force from: 01.01.2017
Corporation Tax: reform loss relief.	Base increase	Announcement: 16.03.2016 In force from: 06.04.2017
Corporation Tax: further restrict use of banks' pre-2015 losses.	Base increase	Announcement: 16.03.2016 In force from: 05.04.2016
Corporation Tax: implement agreed patent box nexus approach.	Base increase	Announcement: 16.03.2016 In force from: 01.07.2016
Corporation Tax: defer bringing forward payment for large groups for two years.	Neutral	Announcement: 16.03.2016 In force from: 06.04.2017

Table UK.2: Latest tax reforms (continued)

Other corporate taxes		
Oil and Gas: abolish Petroleum Revenue Tax and reduce Supplementary Charge to 10 %.	Rate decrease; base decrease	Announcement: 16.03.2016 Legislation: 15.09.2016 In force from: 01.01.2016
Offshore Property Developers: tackle avoidance and evasion.	Base increase	Announcement: 16.03.2016 In force from: Finance Bill 2016
Value-added tax		
Value Added Tax: tackling overseas trader evasion.	Base increase	Announcement: 16.03.2016 In force from: Finance Bill 2016
VAT Flat Rate Scheme: 16.5 % rate for businesses with limited costs.	Rate increase	Announcement: 23.11.2016 In force from: 06.04.2017
Environmentally-related taxes		
Business Energy: abolish Carbon Reduction Commitment and offsetting increase to Climate Change Levy.	Rate increase; base decrease	Announcement: 16.03.2016 In force from: 07.04.2019
Fuel Duty: freeze in April 2016.	Rate decrease	Announcement: 16.03.2016 In force from: 06.04.2016
Fuel Duty: freeze in 2017-18.	Rate decrease	Announcement: 23.11.2016 In force from: 06.04.2017
Health-related taxes		
Soft Drinks Industry Levy.	New tax	Announcement: 16.03.2016 In force from: 06.04.2017
Alcohol Duty: freeze for beer, spirits and most ciders.	Rate decrease	Announcement: 16.03.2016
Other excise duties		
Gambling Duties: reform treatment of freeplays.	Base increase	Announcement: 16.03.2016 In force from: 01.08.2017
Transaction taxes (movable and immovable property)		
Stamp Duty Land Tax on non-residential property transactions: reform freehold and leasehold premium regime to a marginal rate system and increase leasehold tax rate for transactions with a net present value of over GBP 5m.	Rate increase; base increase	Announcement: 16.03.2016 In force from: 17.03.2016
Stamp Duty Land Tax on additional properties: exemptions.	Rate increase; base increase	Announcement: 16.03.2016 In force from: 05.04.2016
Other taxes		
Insurance Premium Tax: increase by 0.5 %.	Rate increase	Announcement: 16.03.2016 In force from: 01.10.2016
Insurance Premium Tax: 2 ppt increase from June 2017.	Rate increase	Announcement: 23.11.2016 In force from: 01.06.2017

European Union

Table EU.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
A. Structure by type of tax														
as % of GDP														
Indirect taxes	13.1	13.1	13.1	13.2	13.2	12.8	12.6	13.0	13.2	13.4	13.5	13.6	13.6	2001.7
VAT	6.5	6.6	6.6	6.7	6.8	6.6	6.4	6.8	6.9	6.9	6.9	7.0	7.0	1032.6
Taxes and duties on imports excluding VAT	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	64.5
Taxes on products, except VAT and import duties	4.0	4.0	4.0	4.0	3.9	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	550.6
Other taxes on production	2.1	2.1	2.1	2.1	2.1	2.1	2.2	2.1	2.2	2.4	2.4	2.5	2.4	354.0
Direct taxes	12.4	12.4	12.7	13.2	13.4	13.4	12.5	12.3	12.5	12.9	13.2	13.1	13.2	1946.9
Personal income taxes	8.8	8.7	8.8	8.9	9.1	9.2	9.1	8.9	8.9	9.2	9.4	9.4	9.4	1389.1
Corporate income taxes	2.3	2.6	2.8	3.2	3.2	2.9	2.2	2.3	2.4	2.5	2.5	2.4	2.5	364.0
Other	1.2	1.2	1.1	1.1	1.1	1.3	1.2	1.1	1.2	1.2	1.3	1.3	1.3	193.8
Social contributions	12.0	11.8	11.7	11.6	11.5	11.8	12.2	12.0	12.1	12.1	12.2	12.1	12.0	1760.4
Employers'	6.8	6.7	6.7	6.6	6.6	6.8	7.0	6.9	6.9	6.9	6.9	6.9	6.8	994.6
Households'	5.1	5.1	5.0	5.0	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.3	5.2	765.7
Less: capital transfers ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:	
Total	37.4	37.2	37.5	37.9	38.0	37.9	37.1	37.2	37.7	38.3	38.8	38.8	38.7	5696.7
B. Structure by level of government														
as % of total taxation														
Central government	53.6	54.2	54.5	54.7	54.9	53.5	51.3	52.7	52.2	52.2	52.2	52.6	53.3	3036.6
State government ⁽¹⁾	5.5	5.4	5.3	5.4	5.5	5.6	5.7	5.3	5.4	5.7	5.7	5.7	5.8	332.7
Local government	9.7	9.9	10.0	10.0	9.9	10.0	10.2	9.8	10.3	10.4	10.4	10.3	10.2	582.4
Social security funds	30.8	30.0	29.7	29.4	29.1	30.4	32.4	31.7	31.6	31.3	31.2	30.9	30.2	1719.7
EU institutions	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	25.4
C. Structure by economic function														
as % of GDP														
Consumption	10.7	10.7	10.7	10.7	10.7	10.4	10.3	10.7	10.9	11.0	11.0	11.1	11.1	1633.4
Labour	19.0	18.7	18.6	18.5	18.4	18.8	19.3	19.1	19.2	19.4	19.6	19.5	19.3	2831.2
of which on income from employment	17.3	16.9	16.9	16.8	16.8	17.1	17.4	17.2	17.2	17.5	17.6	17.5	17.3	2544.8
Paid by employers	7.6	7.4	7.4	7.3	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.7	7.5	1105.1
Paid by employees	9.7	9.5	9.4	9.5	9.4	9.6	9.7	9.5	9.5	9.7	9.8	9.8	9.8	1439.7
Paid by non-employed	1.7	1.7	1.7	1.7	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	1.9	286.4
Capital	7.6	7.9	8.2	8.8	8.9	8.6	7.6	7.4	7.6	8.0	8.1	8.2	8.4	1231.4
Income of corporations	2.4	2.6	2.8	3.2	3.3	3.0	2.3	2.4	2.5	2.6	2.6	2.5	2.6	380.0
Income of households	0.7	0.7	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.9	1.0	1.0	1.1	157.1
Income of self-employed	1.8	1.9	1.9	1.9	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	277.7
Stock of capital	2.7	2.7	2.7	2.7	2.7	2.7	2.6	2.4	2.5	2.6	2.7	2.8	2.8	416.6

Table EU.1: Tax Revenue (continued)

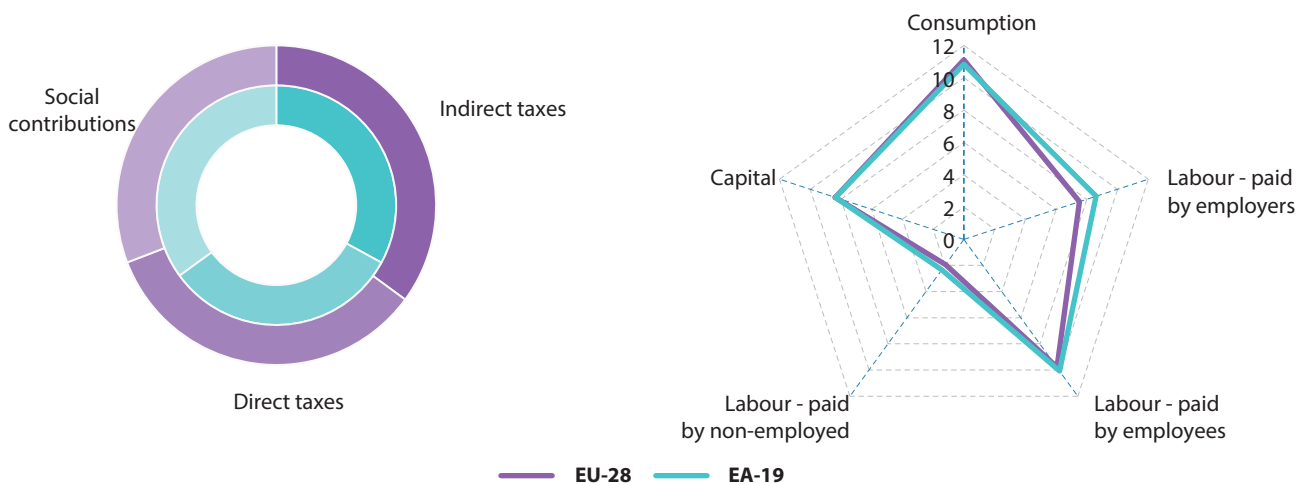
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP														
Environmental taxes	2.6	2.5	2.5	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	359.6
Energy	2.0	1.9	1.9	1.8	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	275.4
of which transport fuel taxes	:	:	:	:	1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	71.5
Pollution and resources	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	12.7
E. Property taxes as % of GDP														
Taxes on property	2.1	2.2	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	386.6
Recurrent taxes on immovable property	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.4	1.4	1.6	1.6	1.6	1.6	242.6
Other taxes on property	0.8	0.9	1.0	1.1	1.1	1.1	0.8	0.8	0.8	0.8	0.9	0.9	1.0	144.0
F. Implicit tax rates %														
Consumption	19.3	19.3	19.3	19.4	19.6	19.2	18.7	19.4	19.8	19.8	20.0	20.3	20.5	
Labour	35.5	35.2	35.2	35.3	35.4	35.6	35.1	35.1	35.5	35.8	36.0	36.0	35.9	

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(²) Representing taxes assessed but unlikely to be collected.

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

Figure EU.1: Tax revenues by main taxes, compared to EA-19, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Euro area

Table EA.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
A. Structure by type of tax														
as % of GDP														
Indirect taxes	12.8	12.8	12.9	13.0	13.0	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.3	1389.5
VAT	6.4	6.4	6.5	6.6	6.7	6.5	6.4	6.6	6.6	6.7	6.7	6.8	6.8	713.0
Taxes and duties on imports excluding VAT	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	52.7
Taxes on products, except VAT and import duties	3.9	3.9	3.9	3.9	3.8	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	375.2
Other taxes on production	2.0	2.0	2.1	2.0	2.0	2.0	2.1	2.0	2.1	2.3	2.3	2.4	2.4	248.7
Direct taxes	11.6	11.5	11.7	12.3	12.6	12.5	11.8	11.6	12.0	12.5	12.9	12.8	12.9	1350.6
Personal income taxes	8.3	8.1	8.1	8.3	8.5	8.7	8.7	8.5	8.6	9.0	9.2	9.3	9.3	973.1
Corporate income taxes	2.3	2.5	2.7	3.1	3.2	2.9	2.1	2.2	2.4	2.5	2.5	2.4	2.5	258.7
Other	1.0	1.0	0.9	0.9	0.9	0.9	1.0	0.9	1.0	1.0	1.2	1.1	1.1	118.8
Social contributions	14.0	13.8	13.6	13.5	13.4	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.1	1475.4
Employers'	8.0	7.9	7.8	7.7	7.7	7.8	8.0	7.9	8.0	8.0	8.0	8.0	8.0	832.0
Households'	6.0	5.9	5.8	5.8	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.2	643.5
Less: capital transfers ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:	
Total	38.3	38.0	38.2	38.7	38.8	38.4	38.0	38.0	38.5	39.5	40.1	40.3	40.2	4205.3
B. Structure by level of government														
as % of total taxation														
Central government	44.8	45.2	45.3	45.3	45.5	44.4	43.0	44.1	43.4	43.2	43.6	43.5	43.5	1830.9
State government ⁽¹⁾	7.2	7.2	7.2	7.3	7.5	7.4	7.4	6.9	7.2	7.6	7.5	7.6	7.9	332.7
Local government	8.9	9.2	9.4	9.4	9.6	9.7	9.6	9.2	9.8	10.0	9.9	9.9	9.9	415.1
Social security funds	38.6	38.0	37.7	37.5	37.0	38.1	39.6	39.3	39.2	38.9	38.7	38.6	38.2	1608.0
EU institutions	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	18.6
C. Structure by economic function														
as % of GDP														
Consumption	10.5	10.5	10.5	10.5	10.5	10.2	10.1	10.4	10.5	10.6	10.7	10.8	10.8	1132.0
Labour	20.3	19.8	19.7	19.6	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.2	21.0	2197.4
of which on income from employment	18.3	17.8	17.7	17.7	17.6	18.0	18.3	18.1	18.2	18.6	18.8	18.8	18.7	1952.7
Paid by employers	8.6	8.4	8.4	8.3	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.8	8.6	899.5
Paid by employees	9.7	9.4	9.3	9.3	9.3	9.6	9.7	9.5	9.6	9.9	10.1	10.1	10.1	1053.3
Paid by non-employed	2.0	2.0	2.0	2.0	1.9	2.0	2.2	2.2	2.2	2.3	2.3	2.4	2.3	244.6
Capital	7.5	7.7	8.0	8.6	8.8	8.3	7.4	7.2	7.5	8.0	8.2	8.2	8.4	875.2
Income of corporations	2.4	2.6	2.8	3.2	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	274.6
Income of households	0.6	0.6	0.7	0.8	0.8	0.8	0.7	0.6	0.7	0.8	0.9	1.0	1.0	102.1
Income of self-employed	2.0	2.0	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.2	2.1	224.0
Stock of capital	2.5	2.5	2.5	2.5	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	274.4

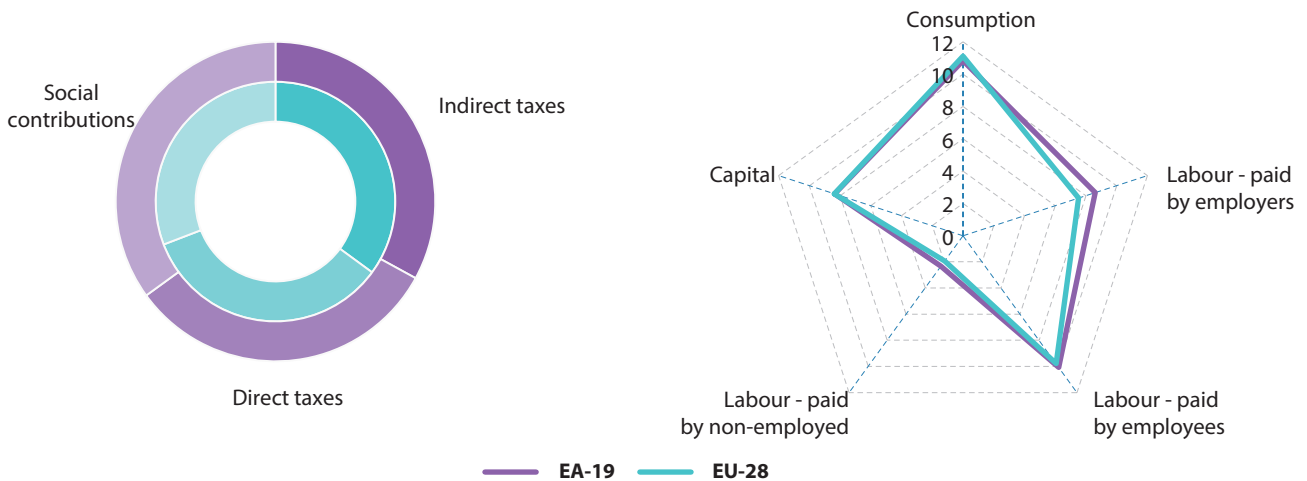
Table EA.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP														
Environmental taxes	2.5	2.5	2.5	2.4	2.3	2.2	2.3	2.3	2.3	2.4	2.4	2.4	2.4	250.0
Energy	2.0	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.8	1.8	1.9	1.9	1.9	193.8
of which transport fuel taxes	:	:	:	:	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	47.7
Pollution and resources	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	8.5
E. Property taxes as % of GDP														
Taxes on property	1.8	1.9	1.9	2.0	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	254.3
Recurrent taxes on immovable property	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	146.7
Other taxes on property	0.9	1.0	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	107.6
F. Implicit tax rates %														
Consumption	19.1	19.2	19.2	19.3	19.5	19.0	18.5	19.1	19.3	19.4	19.8	20.1	20.4	
Labour	37.7	37.3	37.1	37.4	37.6	37.6	37.1	37.1	37.5	38.2	38.5	38.6	38.6	

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (²) Representing taxes assessed but unlikely to be collected.

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

Figure EA.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Iceland

Table IS.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
A. Structure by type of tax														
as % of GDP														
Indirect taxes	16.2	17.2	18.6	19.0	17.9	14.9	13.2	13.6	13.7	14.3	14.1	15.7	15.1	2.3
VAT	9.4	10.1	10.8	11.1	10.2	8.7	7.6	7.6	7.7	8.0	7.9	8.0	8.3	1.3
Taxes and duties on imports excluding VAT	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.0
Taxes on products, except VAT and import duties	3.8	4.0	4.6	4.4	4.2	3.1	2.8	3.2	3.2	3.3	3.2	3.1	2.9	0.4
Other taxes on production	2.7	2.8	2.8	3.1	3.1	2.7	2.5	2.4	2.3	2.5	2.7	4.2	3.8	0.6
Direct taxes	16.4	16.5	18.0	18.4	18.3	17.5	15.8	15.9	16.8	17.3	17.9	19.3	18.0	2.7
Personal income taxes	13.8	13.8	14.3	14.3	14.0	13.8	12.4	12.5	13.2	13.5	13.9	13.8	13.8	2.1
Corporate income taxes	1.2	1.1	2.0	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.4	2.4	0.4
Other	1.4	1.5	1.7	1.7	1.9	1.8	1.8	2.4	1.8	1.9	1.9	2.1	1.8	0.3
Social contributions	3.0	2.9	3.1	3.2	2.9	2.7	2.9	3.9	3.9	3.6	3.7	3.7	3.6	0.5
Employers'	3.0	2.9	3.1	3.2	2.9	2.7	2.9	3.9	3.9	3.6	3.7	3.7	3.6	0.5
Households'	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
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Total	35.7	36.7	39.7	40.6	39.1	35.1	31.9	33.4	34.4	35.2	35.8	38.6	36.7	5.6
B. Structure by level of government														
as % of total taxation														
Central government	75.8	76.5	77.1	75.8	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	4.1
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government	24.2	23.5	22.9	24.2	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	1.4
Social security funds	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
EU institutions	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
C. Structure by economic function														
as % of GDP														
Consumption	13.5	14.2	15.4	15.7	14.5	12.2	11.2	11.7	11.8	12.2	11.8	11.9	11.7	1.8
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:	:
of which on income from employment	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Paid by employers	3.1	3.0	3.1	3.2	3.0	2.8	3.0	4.1	4.1	4.0	4.0	4.0	3.9	0.6
Paid by employees	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Paid by non-employed	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Capital	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Income of corporations	1.3	1.3	2.1	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.4	2.4	0.4
Income of households	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Income of self-employed	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Stock of capital	3.2	3.6	3.7	3.7	3.8	3.1	2.6	2.9	2.8	3.1	3.2	4.7	3.9	0.6

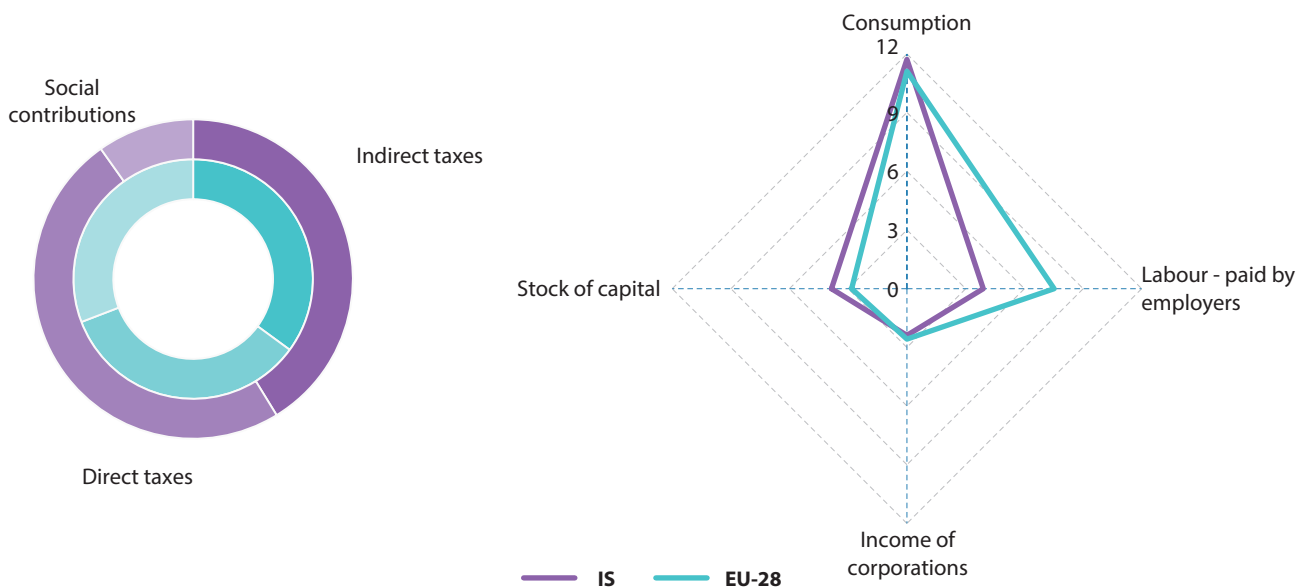
Table IS.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP														
Environmental taxes	2.4	2.5	2.7	2.4	2.3	1.7	1.4	1.7	1.7	1.8	1.7	1.7	1.7	0.3
Energy	0.9	0.9	1.0	1.2	1.1	0.9	1.1	1.4	1.3	1.4	1.3	1.2	1.2	0.2
of which transport fuel taxes	:	:	:	:	:	:	:	:	:	:	:	:	:	
Transport	1.4	1.5	1.6	1.1	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.1
Pollution and resources	0.14	0.15	0.14	0.15	0.14	0.12	0.12	0.12	0.15	0.15	0.14	0.15	0.15	0.0
E. Property taxes as % of GDP														
Taxes on property	1.7	2.0	2.2	2.1	2.3	2.1	2.0	2.0	1.9	1.9	1.9	1.8	1.8	0.3
Recurrent taxes on immovable property	1.2	1.2	1.2	1.3	1.4	1.6	1.7	1.6	1.5	1.5	1.5	1.4	1.4	0.2
Other taxes on property	0.6	0.8	1.0	0.7	0.9	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.1
F. Implicit tax rates %														
Consumption	25.5	26.9	28.7	30.2	28.5	25.3	22.7	23.7	23.7	23.5	22.8	22.6	22.7	
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:	
G. Payable tax credits as % of GDP														
Total payable tax credits	:	:	:	:	:	:	:	:	0.0	0.0	0.1	0.1	0.1	0.0
Tax expenditure component	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0
Transfer component	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	34.4	35.2	35.7	38.6	36.7	5.5

(¹) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (²) Representing taxes assessed but unlikely to be collected.

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

Figure IS.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table IS.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Tax deduction for equity securities purchases. Individuals who invest in companies that satisfy the conditions of the provision will be eligible to deduct 50 % of the investment from their income tax base plus investment income each year. Maximum annual total eligible investment is ISK 10 million.	Base decrease	Announcement: 04-04-2016 Legislation: 02-06-2016 In force from: 02-06-2016
Allow for the tax-free utilisation of supplementary pension savings, over a ten year period, for first-time home buyers.	Base decrease	Announcement: 18-08-2016 Legislation: 12-10-2016 In force from: 01-07-2017
Tax relief for foreign specialist employees. Only 75 % of a foreign expert's income is taxed for the first three years provided certain conditions are met. Committee appointed by the Ministry of Finance and Economic Affairs evaluates whether the conditions are met.	Neutral	Announcement: 04-04-2016 Legislation: 02-06-2016 In force from: 01-01-2017
Social security contributions: Employer		
Employers' social security contribution rate decreased from 7.35 % to 6.85 %.	Rate decrease	Announcement: 04-04-2016 Legislation: 02-06-2016 In force from: 01-07-2016
Corporate income tax		
Tax relief ceiling for R&D expenditures was tripled. The maximum relief-eligible cost was raised to ISK 300 million per company for in-house R&D, and to ISK 450 million for outsourced R&D services from unrelated firms, universities or research institutions. This tax relief is in the form of a refundable tax credit.	Neutral	Announcement: 04-04-2016 Legislation: 02-06-2016 In force from: 02-06-2016
Environmentally-related taxes		
The excises on diesel, gasoline, carbon tax, weight tax on diesel vehicles and the recurrent motor vehicle tax were raised by 2.5 % in excess of inflation.	Rate increase	Announcement: 29-04-2016 Legislation: 22-12-2016 In force from: 01-01-2017
Health-related taxes		
VAT on alcohol reduced from standard rate 24 % to reduced rate 11 %. Excise on alcohol raised correspondingly to offset VAT revenue impact.	Neutral	Announcement: 08-09-2015 Legislation: 19-12-2015 In force from: 01-01-2016
The excise on alcohol was raised by 2.5 %. The excise on cigarettes was raised by 2.5 %, excise on snuff was raised by 70 % and on other tobacco by 60 %.	Rate increase	Announcement: 29-04-2016 Legislation: 22-12-2016 In force from: 01-01-2017
Other excise duties		
Accommodation fee increased from ISK 100 per unit to ISK 300 per unit.	Rate increase	Announcement: 29-04-2016 Legislation: 22-12-2016 In force from: 01-09-2017

Norway

Table NO.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
A. Structure by type of tax														
as % of GDP														
Indirect taxes	12.8	12.5	12.0	12.0	12.3	11.0	11.8	11.9	11.5	11.2	11.3	11.5	12.0	42.0
VAT	8.1	7.9	7.7	7.8	8.0	7.1	7.7	7.8	7.6	7.5	7.6	7.8	8.2	28.5
Taxes and duties on imports excluding VAT	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
Taxes on products, except VAT and import duties	3.8	3.6	3.4	3.3	3.3	3.0	3.2	3.2	3.1	2.9	2.9	2.9	2.9	10.2
Other taxes on production	0.9	0.9	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.8	2.9
Direct taxes	19.2	20.6	21.9	22.3	21.2	21.8	19.8	20.7	21.4	20.9	19.1	17.4	16.3	56.7
Personal income taxes	10.4	10.0	9.5	8.9	9.4	8.9	9.9	9.9	9.7	9.7	9.9	9.9	10.7	37.3
Corporate income taxes	7.8	9.6	11.5	12.5	10.8	12.0	8.9	9.9	10.7	10.3	8.3	6.6	4.9	16.9
Other	1.0	1.0	0.9	0.9	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.7	2.5
Social contributions	9.6	9.2	8.7	8.5	8.7	8.6	9.6	9.4	9.3	9.3	9.5	10.0	10.5	36.4
Employers'	5.8	5.5	5.3	5.2	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.1	21.4
Households'	3.8	3.6	3.4	3.3	3.4	3.4	3.8	3.7	3.7	3.7	3.7	4.0	4.3	15.0
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Total	41.6	42.3	42.6	42.8	42.1	41.4	41.2	42.0	42.1	41.5	39.9	38.9	38.8	135.1
B. Structure by level of government														
as % of total taxation														
Central government	85.2	86.3	86.7	87.3	87.4	88.1	86.1	86.4	87.9	87.5	86.7	86.1	84.9	114.6
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government	14.8	13.7	13.3	12.7	12.6	11.9	13.9	13.6	12.1	12.5	13.3	13.9	15.1	20.5
Social security funds	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
EU institutions	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
C. Structure by economic function														
as % of GDP														
Consumption	12.1	11.8	11.4	11.3	11.6	10.4	11.1	11.2	10.8	10.6	10.7	10.8	11.3	39.2
Labour	18.2	17.5	16.3	15.8	16.2	15.9	17.6	17.3	17.0	17.2	17.5	17.9	19.0	66.4
of which on income from employment	17.0	16.3	15.2	14.7	15.1	14.8	16.3	16.1	15.9	16.0	16.3	16.6	17.7	61.5
Paid by employers	5.8	5.6	5.3	5.2	5.3	5.3	5.9	5.7	5.6	5.7	5.8	6.0	6.2	21.4
Paid by employees	11.2	10.7	9.9	9.5	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.5	40.1
Paid by non-employed	1.2	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.4	4.8
Capital	11.3	13.0	14.9	15.7	14.3	15.2	12.5	13.4	14.2	13.7	11.8	10.2	8.5	29.5
Income of corporations	4.1	5.0	5.6	6.3	5.7	5.8	4.9	5.3	5.4	5.2	4.3	3.9	3.1	10.9
Income of households	0.6	0.6	0.6	0.6	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.1	3.8
Income of self-employed	1.2	1.2	1.2	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	3.6
Stock of capital	5.4	6.2	7.5	7.9	6.7	7.7	5.7	6.2	6.9	6.7	5.5	4.4	3.2	11.2

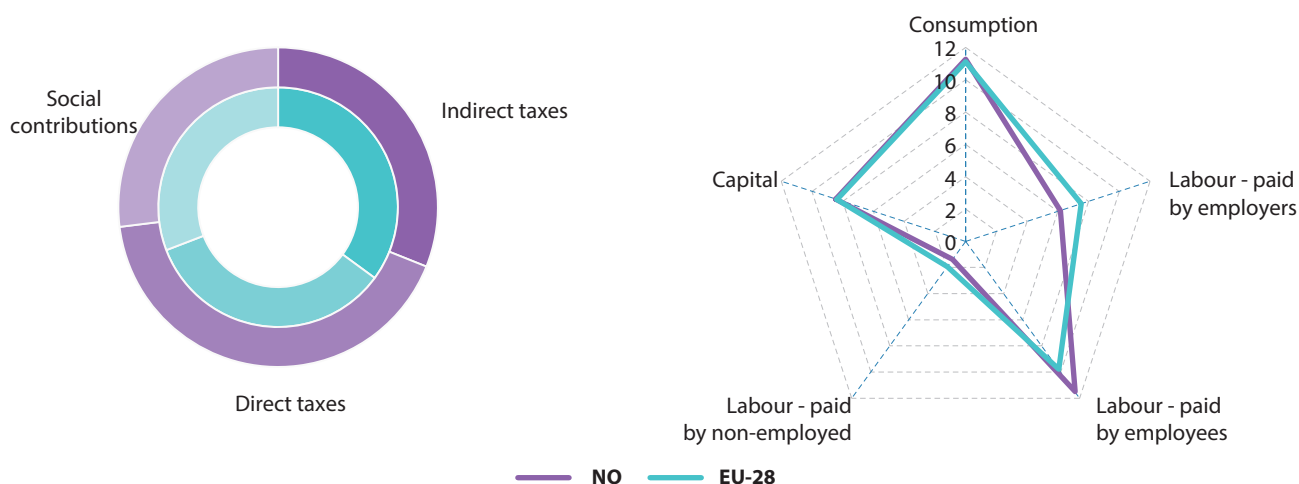
Table NO.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP														
Environmental taxes	3.2	3.1	3.0	2.9	2.9	2.6	2.7	2.7	2.5	2.4	2.4	2.3	2.4	8.3
Energy	1.7	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	4.6
of which transport fuel taxes	:	:	0.8	0.8	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	
Transport	1.4	1.5	1.4	1.4	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	3.3
Pollution and resources	0.13	0.13	0.12	0.13	0.20	0.15	0.13	0.11	0.10	0.09	0.09	0.09	0.09	0.3
E. Property taxes as % of GDP														
Taxes on property	1.0	1.0	1.0	0.9	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.0	3.6
Recurrent taxes on immovable property	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	1.2
Other taxes on property	0.8	0.8	0.8	0.7	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	2.4
F. Implicit tax rates %														
Consumption	28.9	29.4	30.0	31.3	31.8	30.1	29.4	29.9	30.1	30.1	30.2	30.2	30.1	
Labour	37.7	37.8	37.1	36.6	35.9	35.4	35.5	36.1	36.2	36.2	36.2	36.1	36.9	
G. Payable tax credits as % of GDP														
Total payable tax credits	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2
Tax expenditure component	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
Transfer component	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Total tax revenue adjusted for payable tax credits	41.6	42.3	42.6	42.8	42.1	41.4	41.2	42.0	42.1	41.5	39.9	38.9	38.8	135.0

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

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

Figure NO.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table NO.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Tax rate on ordinary income reduced from 25 % to 24 %. Effective marginal tax rate on dividend and capital gains for personal shareholders increased upwards from 28.8 % to 29.8 %.	Rate decrease	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
The progressive bracket tax (formerly the surtax) increased in all four brackets, less in lower brackets.	Rate increase	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Increased basic allowance for wage income and social security benefits to 44 %, and increased maximum basic allowance to NOK 94 750.	Base decrease	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Corporate income tax		
Statutory corporate tax rate reduced from 25 % to 24 %.	Rate decrease	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Abolition of supplementary first-year allowance for machinery.	Base increase	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Other corporate taxes		
The special tax on petroleum income is increased from 53 % to 54 %, and the rate of uplift (investment-based extra deduction) is reduced from 5.5 % to 5.4 % per year over four years. The tax on economic rent from hydropower production is increased by 1.3 percentage points to 34.3 %.	Rate increase	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
A new tax levied on financial activities consisting of two parts: 1 % tax on corporate income and 5 % tax on payroll.	New tax	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Environmentally-related taxes		
Increased CO ₂ -tax and road usage tax on auto diesel and petrol.	Rate increase	Announcement: 06-10-2016/03-12-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Other excise duties		
Reduced annual motor vehicle tax for passenger cars.	Rate decrease	Announcement: 06-10-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Recurrent taxes on (net) wealth		
10 % reduced valuation of shares and operating assets and associated debt. Valuation of secondary homes is increased to 90 % of estimated market value. Valuation of associated debt is decreased by 10 %.	Base decrease	Announcement: 06-09-2016/03-12-2016 Legislation: 17-12-2016 In force from: 01-01-2017

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Annex A: Tables

Table 1: Total taxes (including compulsory actual social contributions) as % of GDP

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	37.4	37.2	37.5	37.9	38.0	37.9	37.1	37.2	37.7	38.3	38.8	38.8	38.7	1.2		5 696 690
EA-19	38.3	38.0	38.2	38.7	38.8	38.4	38.0	38.0	38.5	39.5	40.1	40.3	40.2	2.0		4 205 294
Belgium	43.5	43.6	43.5	43.3	43.0	43.6	42.7	43.1	43.7	44.8	45.7	45.4	45.1	1.6	3	185 053
Bulgaria	30.6	31.7	30.5	29.9	31.6	30.7	27.2	26.0	25.3	26.7	28.2	28.4	29.0	-1.5	26	13 139
Czech Republic	34.1	34.5	34.2	33.8	34.4	33.1	32.1	32.5	33.8	34.2	34.8	33.9	34.3	0.2	16	57 330
Denmark	45.6	46.4	48.0	46.5	46.4	44.8	45.0	45.0	45.0	45.8	46.5	49.3	46.6	-1.4	1	126 749
Germany	37.8	37.0	37.0	37.3	37.4	37.7	38.0	36.7	37.2	37.8	38.2	38.3	38.6	1.6	9	1 169 758
Estonia	30.9	31.2	30.0	30.5	31.3	31.4	34.9	33.3	31.5	31.7	31.7	32.6	33.9	3.9	18	6 859
Ireland	28.5	29.6	30.0	31.4	30.8	29.0	28.1	27.9	27.8	28.3	28.7	29.1	23.9	-6.2	28	61 084
Greece	31.5	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.9	36.4	4.5	14	63 957
Spain	33.2	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.3	33.2	33.8	33.9	-1.3	17	364 489
France	42.0	42.1	42.7	43.1	42.6	42.5	42.0	42.1	43.3	44.5	45.4	45.7	45.9	3.2	2	1 000 576
Croatia	37.1	36.4	36.2	36.8	37.1	36.8	36.4	36.1	35.2	35.9	36.6	36.8	37.6	1.4	12	16 501
Italy	39.8	39.1	38.9	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.2	43.2	4.3	7	709 764
Cyprus	28.8	29.5	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.5	33.2	33.0	1.7	21	5 828
Latvia	27.5	27.7	27.9	28.7	28.2	27.8	27.3	27.9	27.9	28.6	28.6	29.0	29.2	1.2	24	7 099
Lithuania	28.6	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.1	27.6	29.1	-0.1	25	10 856
Luxembourg	38.1	37.0	38.3	36.3	36.6	37.2	39.0	37.6	37.4	38.7	38.5	38.1	37.8	-0.5	10	19 363
Hungary	37.3	37.0	36.7	36.6	39.5	39.6	39.1	37.4	36.8	38.5	38.1	38.2	39.1	2.4	8	42 895
Malta	29.4	30.1	31.6	32.0	32.9	32.1	32.5	31.2	31.9	32.2	32.4	34.0	33.7	2.1	19	2 961
Netherlands	35.2	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.8	2.4	11	255 396
Austria	42.8	42.3	41.4	40.8	40.9	41.8	41.4	41.3	41.4	42.1	42.9	43.1	43.8	2.4	5	148 824
Poland	32.5	31.9	33.0	33.6	34.6	34.1	31.2	31.4	31.8	32.1	31.9	32.0	32.5	-0.5	22	139 504
Portugal	31.3	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.3	34.5	3.7	15	61 902
Romania	27.6	27.2	27.7	28.4	29.0	27.6	26.3	26.2	28.1	27.7	27.3	27.5	28.0	0.3	27	44 951
Slovenia	37.3	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	37.0	36.7	36.8	-1.1	13	14 204
Slovakia	32.6	31.6	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.1	32.2	0.8	23	25 321
Finland	42.4	41.8	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.7	43.6	43.8	44.0	1.9	4	92 000
Sweden	45.5	45.6	46.6	46.0	45.0	44.0	44.1	43.2	42.5	42.6	42.9	42.6	43.3	-3.4	6	193 341
United Kingdom	32.1	32.8	33.1	33.9	33.6	35.1	32.5	33.5	34.2	33.4	33.2	32.8	33.3	0.1	20	856 985
Iceland	35.7	36.7	39.7	40.6	39.1	35.1	31.9	33.4	34.4	35.2	35.8	38.6	36.7	-3.0		5 550
Norway	41.6	42.3	42.6	42.8	42.1	41.4	41.2	42.0	42.1	41.5	39.9	38.9	38.8	-3.8		135 058

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 2: Total taxes (excluding social contributions) as % of GDP

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	25.5	25.5	25.8	26.4	26.6	26.2	25.1	25.3	25.7	26.3	26.7	26.7	26.9	1.0		3 948 577
EA-19	24.4	24.3	24.7	25.3	25.6	25.0	24.2	24.2	24.7	25.5	26.0	26.1	26.2	1.5		2 740 096
Belgium	29.7	30.1	30.2	30.1	29.7	29.8	28.5	29.2	29.6	30.5	31.2	31.1	30.8	0.6	4	126 229
Bulgaria	20.4	21.7	21.0	21.8	23.9	23.3	19.9	19.3	18.6	19.9	20.8	20.5	21.1	0.1	21	9 577
Czech Republic	19.1	19.8	19.4	18.9	19.4	18.2	17.9	17.9	19.1	19.5	20.0	19.3	19.8	0.4	26	33 080
Denmark	45.6	46.4	48.1	46.5	46.5	44.8	45.1	45.1	45.1	45.9	47.0	49.8	47.1	-1.0	1	128 033
Germany	21.4	20.9	21.2	21.9	22.7	23.1	22.7	21.7	22.3	22.8	23.2	23.2	23.5	2.3	17	711 714
Estonia	20.3	20.9	19.8	20.5	20.9	20.0	22.1	20.5	19.9	20.5	20.7	21.6	22.6	2.8	19	4 569
Ireland	24.8	25.8	26.2	27.5	26.7	24.6	22.9	22.8	22.6	23.4	23.7	24.2	20.0	-6.3	23	51 062
Greece	20.5	20.0	21.2	20.8	21.1	21.1	20.6	21.1	22.9	24.6	24.7	25.4	25.7	4.5	13	45 150
Spain	21.7	22.6	23.7	24.5	24.9	20.7	18.5	20.1	20.0	21.2	22.1	22.4	22.8	-0.9	18	244 805
France	26.2	26.5	27.0	27.3	27.0	26.9	25.9	26.2	27.3	28.2	28.9	29.0	29.2	2.2	6	636 673
Croatia	25.3	24.7	24.7	25.3	25.5	25.1	24.3	24.3	23.6	24.5	25.3	25.0	25.7	1.1	12	11 277
Italy	28.0	27.2	27.0	28.5	29.0	28.4	28.5	28.4	28.5	30.4	30.3	30.3	30.2	3.2	5	495 808
Cyprus	22.4	22.4	23.9	25.0	29.3	27.7	24.0	23.9	23.9	23.8	24.0	25.0	24.6	0.8	15	4 345
Latvia	19.1	19.4	20.0	20.7	20.4	19.8	18.0	19.3	19.2	19.9	20.1	20.6	20.8	0.8	22	5 069
Lithuania	19.5	19.9	20.4	21.1	21.0	21.1	17.7	16.7	16.1	16.2	16.3	16.5	17.5	-2.9	28	6 536
Luxembourg	27.4	26.4	27.6	26.2	26.5	26.6	27.4	26.7	26.5	27.4	27.3	27.3	26.9	-0.7	10	13 791
Hungary	24.9	25.0	24.4	24.3	26.1	26.1	26.2	25.5	23.8	25.5	25.2	25.4	26.0	1.6	11	28 508
Malta	23.4	24.0	25.6	26.1	27.3	26.4	26.7	25.6	26.1	26.4	26.7	28.2	28.0	2.3	8	2 457
Netherlands	22.2	22.1	23.2	23.3	23.5	22.9	22.6	23.0	22.1	21.3	21.6	22.7	23.5	0.3	16	159 010
Austria	28.6	28.2	27.4	27.0	27.3	28.0	27.2	27.2	27.4	27.9	28.4	28.5	29.1	1.6	7	98 769
Poland	19.9	19.8	20.8	21.6	22.8	22.9	20.1	20.6	20.7	20.1	19.7	19.8	20.0	-0.9	24	85 772
Portugal	22.9	22.0	22.6	23.2	23.7	23.4	21.4	21.8	23.4	23.1	25.2	25.3	25.5	2.8	14	45 700
Romania	18.1	18.1	18.1	18.7	19.2	18.4	16.9	17.6	19.1	19.0	18.7	19.0	20.0	1.8	25	31 993
Slovenia	23.5	23.6	24.1	24.0	23.7	22.9	21.9	22.3	22.0	22.2	22.3	22.3	22.3	-1.8	20	8 599
Slovakia	18.9	18.6	18.8	17.6	17.6	17.3	16.4	15.9	16.4	15.8	16.8	17.6	18.4	-0.5	27	14 450
Finland	31.1	30.6	30.6	30.4	30.0	29.7	28.8	28.7	30.0	30.0	31.0	31.2	31.3	0.6	3	65 361
Sweden	42.1	42.3	43.6	43.3	42.3	41.3	41.3	40.5	39.7	39.7	40.1	39.8	40.5	-3.2	2	180 968
United Kingdom	26.3	26.7	27.0	27.7	27.5	28.8	26.2	27.3	27.9	27.1	27.1	26.7	27.1	0.2	9	699 273
Iceland	32.7	33.7	36.6	37.4	36.2	32.4	29.0	29.5	30.5	31.6	32.1	34.9	33.1	-3.5		5 005
Norway	32.0	33.1	33.9	34.3	33.4	32.8	31.6	32.6	32.8	32.2	30.4	28.9	28.3	-5.6		98 634

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 3: Indirect taxes as % of GDP - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	13.1	13.1	13.1	13.2	13.2	12.8	12.6	13.0	13.2	13.4	13.5	13.6	13.6	0.5		2 001 656
EA-19	12.8	12.8	12.9	13.0	13.0	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.3	0.4		1 389 536
Belgium	13.0	13.1	13.2	13.2	13.1	13.0	12.8	13.1	13.1	13.4	13.4	13.3	13.2	0.0	17	54 243
Bulgaria	14.3	15.9	16.2	16.8	16.2	17.0	14.4	14.2	13.8	15.0	15.4	14.9	15.5	-0.7	7	7 029
Czech Republic	10.2	11.0	11.0	10.5	10.7	10.5	11.0	11.3	12.1	12.5	12.9	12.0	12.5	1.6	21	20 897
Denmark	17.1	17.2	17.6	17.5	17.7	16.7	16.5	16.4	16.5	16.5	16.6	16.4	16.4	-1.2	4	44 674
Germany	10.8	10.5	10.5	10.4	10.9	10.9	11.4	10.9	11.1	11.1	11.0	10.9	11.0	0.5	26	332 856
Estonia	12.2	13.0	12.8	13.5	13.6	12.2	14.7	13.9	13.6	13.9	13.5	14.1	14.6	1.8	13	2 962
Ireland	12.2	12.7	13.3	13.7	13.2	12.1	10.9	10.9	10.4	10.6	10.8	11.1	8.9	-4.4	28	22 780
Greece	12.2	11.7	12.0	12.4	12.7	12.7	11.8	12.7	13.6	13.7	14.2	15.6	16.2	4.2	5	28 435
Spain	11.5	12.0	12.4	12.4	11.7	9.8	8.7	10.4	10.1	10.6	11.3	11.7	12.0	-0.4	24	129 347
France	15.0	15.1	15.3	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	16.0	0.7	6	349 820
Croatia	19.4	18.8	18.5	18.5	18.2	18.0	17.2	18.0	17.5	18.3	19.0	18.9	19.7	1.2	2	8 653
Italy	13.8	13.9	14.1	14.7	14.5	13.7	13.6	14.1	14.3	15.4	15.1	15.5	15.3	1.3	8	251 913
Cyprus	14.3	15.1	15.3	15.8	17.4	16.7	14.4	14.5	13.8	14.0	13.8	14.9	14.9	-0.4	10	2 626
Latvia	11.9	11.8	12.5	12.8	12.1	10.8	11.0	11.9	11.8	12.2	12.4	12.8	13.0	0.4	20	3 155
Lithuania	11.6	11.3	11.4	11.5	11.9	11.9	11.8	12.0	11.8	11.4	11.3	11.5	12.0	0.6	23	4 495
Luxembourg	12.6	13.4	13.7	12.9	13.1	12.5	12.7	12.2	12.4	12.9	12.9	13.3	12.2	-1.4	22	6 261
Hungary	15.5	16.1	15.5	15.0	15.9	15.7	16.5	17.6	17.5	18.7	18.5	18.5	18.9	3.4	3	20 769
Malta	12.3	13.5	14.4	14.5	14.4	14.0	13.5	13.1	13.5	13.2	12.9	13.7	13.7	-0.7	15	1 204
Netherlands	11.9	12.1	12.1	12.2	12.1	11.8	11.3	11.6	11.2	10.9	11.3	11.7	11.7	-0.4	25	79 084
Austria	14.9	14.8	14.5	14.1	14.0	14.1	14.5	14.5	14.5	14.8	14.7	14.6	14.6	0.2	11	49 778
Poland	13.6	13.5	13.9	14.2	14.5	14.5	12.9	13.9	14.0	13.1	13.0	13.0	13.0	-0.9	18	55 926
Portugal	14.6	13.9	14.6	14.9	14.5	14.1	12.7	13.3	14.0	14.0	13.8	14.3	14.6	0.0	12	26 262
Romania	12.2	11.7	12.8	12.7	12.5	11.8	10.8	11.9	13.0	13.2	12.8	12.8	13.4	0.5	16	21 411
Slovenia	15.7	15.5	15.5	15.0	14.7	14.1	13.7	14.2	14.2	14.6	15.2	15.1	15.0	-0.5	9	5 782
Slovakia	12.0	12.2	12.6	11.3	11.2	10.6	10.5	10.2	10.7	10.0	10.4	10.8	11.0	-1.6	27	8 624
Finland	13.7	13.3	13.4	13.3	12.8	12.5	13.0	13.0	13.9	14.2	14.5	14.5	14.3	0.9	14	29 910
Sweden	22.9	22.5	22.7	22.2	22.2	22.5	22.8	22.4	22.1	22.3	22.3	22.0	22.1	-0.6	1	98 737
United Kingdom	12.2	12.2	11.8	11.8	11.8	11.4	11.1	12.3	12.8	12.8	12.9	12.9	13.0	1.2	19	334 025
Iceland	16.2	17.2	18.6	19.0	17.9	14.9	13.2	13.6	13.7	14.3	14.1	15.7	15.1	-3.5		2 289
Norway	12.8	12.5	12.0	12.0	12.3	11.0	11.8	11.9	11.5	11.2	11.3	11.5	12.0	0.0		41 950

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 4: Indirect taxes as % of total taxation - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	35.0	35.1	35.0	34.8	34.6	33.7	33.9	34.9	35.0	35.0	34.8	35.0	35.1	0.1		2 001 656
EA-19	33.4	33.6	33.8	33.6	33.4	32.5	32.7	33.2	33.1	33.0	32.7	33.0	33.0	-0.8		1 389 536
Belgium	29.9	30.1	30.4	30.5	30.5	29.7	30.0	30.5	29.9	29.9	29.2	29.2	29.3	-1.1	27	54 243
Bulgaria	46.8	50.2	53.2	56.1	51.1	55.3	53.1	54.9	54.4	56.0	54.7	52.4	53.5	0.3	1	7 029
Czech Republic	30.1	31.9	32.1	30.9	31.2	31.9	34.1	34.8	35.9	36.6	37.0	35.5	36.5	4.4	17	20 897
Denmark	37.4	37.2	36.7	37.6	38.0	37.2	36.7	36.4	36.6	36.0	35.7	33.3	35.2	-1.4	20	44 674
Germany	28.6	28.4	28.3	28.0	29.1	28.8	29.9	29.7	29.8	29.2	28.7	28.5	28.5	0.2	28	332 856
Estonia	39.6	41.5	42.9	44.3	43.3	39.0	42.0	41.8	43.2	43.9	42.6	43.2	43.2	0.3	9	2 962
Ireland	42.9	43.0	44.1	43.6	43.0	41.8	38.9	39.3	37.4	37.4	37.7	38.1	37.3	-6.8	16	22 780
Greece	38.8	38.5	37.6	39.9	39.9	39.9	38.4	39.7	40.4	38.5	40.0	43.5	44.5	6.8	7	28 435
Spain	34.7	35.1	35.2	34.6	32.1	30.6	29.1	33.1	32.3	32.8	34.2	34.6	35.5	0.3	19	129 347
France	35.7	36.0	35.9	35.2	35.3	34.8	35.8	35.1	35.1	34.6	34.5	34.6	35.0	-0.9	21	349 820
Croatia	52.2	51.5	51.1	50.3	49.2	48.9	47.2	49.7	49.5	51.1	51.9	51.3	52.4	1.3	2	8 653
Italy	34.8	35.4	36.1	36.6	35.1	33.3	32.6	34.0	34.4	35.5	34.7	35.8	35.5	-0.6	18	251 913
Cyprus	49.5	51.2	48.7	49.4	48.1	48.0	45.1	45.3	43.3	44.4	43.7	44.8	45.1	-3.7	6	2 626
Latvia	43.1	42.7	44.8	44.5	42.7	38.7	40.3	42.5	42.5	42.7	43.3	44.2	44.4	-0.4	8	3 155
Lithuania	40.7	38.9	39.1	38.2	39.6	38.9	39.1	42.5	43.4	42.1	41.7	41.7	41.4	2.3	11	4 495
Luxembourg	33.1	36.1	35.7	35.5	35.8	33.6	32.6	32.6	33.1	33.4	33.6	35.0	32.3	-3.3	25	6 261
Hungary	41.6	43.4	42.3	41.1	40.3	39.7	42.2	47.1	47.5	48.6	48.7	48.4	48.4	6.1	4	20 769
Malta	41.7	44.8	45.6	45.4	43.8	43.6	41.7	42.1	42.4	41.1	39.9	40.5	40.7	-5.0	13	1 204
Netherlands	33.8	34.3	34.3	33.6	33.5	32.4	32.0	32.2	31.2	30.3	30.8	31.2	31.0	-3.3	26	79 084
Austria	34.9	34.9	35.0	34.5	34.1	33.7	35.0	35.1	35.1	35.1	34.2	33.8	33.4	-1.5	23	49 778
Poland	41.8	42.4	42.3	42.4	42.0	42.6	41.5	44.3	43.9	41.0	40.7	40.6	40.1	-2.2	14	55 926
Portugal	46.5	46.1	47.4	47.5	45.6	44.3	42.6	43.8	43.2	43.9	40.4	41.7	42.4	-4.9	10	26 262
Romania	44.2	42.9	46.3	44.8	43.3	42.6	41.0	45.3	46.5	47.6	46.9	46.5	47.6	1.4	5	21 411
Slovenia	41.9	41.4	40.8	39.8	39.6	38.6	37.7	38.3	38.7	39.4	41.2	41.1	40.7	-0.1	12	5 782
Slovakia	36.7	38.8	40.1	38.5	38.4	36.5	36.6	36.6	37.4	35.6	34.7	34.7	34.1	-6.1	22	8 624
Finland	32.4	31.9	31.8	31.6	30.8	30.4	31.8	31.9	33.1	33.2	33.2	33.0	32.5	0.7	24	29 910
Sweden	50.4	49.2	48.7	48.3	49.3	51.2	51.7	51.8	52.0	52.4	52.0	51.6	51.1	2.4	3	98 737
United Kingdom	37.9	37.2	35.6	34.9	35.1	32.6	34.1	36.6	37.5	38.3	38.7	39.4	39.0	3.4	15	334 025
Iceland	45.6	47.0	46.9	46.8	45.8	42.6	41.4	40.7	39.8	40.7	39.5	40.6	41.2	-5.7		2 289
Norway	30.8	29.5	28.2	28.0	29.1	26.6	28.6	28.3	27.2	27.1	28.4	29.6	31.1	2.8		41 950

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 5: Indirect taxes as % of GDP - VAT

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	6.5	6.6	6.6	6.7	6.8	6.6	6.4	6.8	6.9	6.9	6.9	7.0	7.0	0.4		1 032 550
EA-19	6.4	6.4	6.5	6.6	6.7	6.5	6.4	6.6	6.6	6.7	6.7	6.8	6.8	0.3		712 959
Belgium	6.6	6.7	6.9	6.9	6.9	6.8	6.8	6.9	6.9	6.9	7.0	6.9	6.7	-0.1	24	27 547
Bulgaria	8.5	9.6	10.0	10.4	9.8	10.4	8.5	8.6	8.1	9.0	9.3	8.9	9.0	-1.0	7	4 059
Czech Republic	5.9	6.7	6.6	6.1	6.1	6.5	6.6	6.7	6.9	7.0	7.4	7.4	7.3	0.7	17	12 217
Denmark	9.3	9.4	9.8	9.9	10.0	9.7	9.7	9.5	9.6	9.6	9.4	9.4	9.4	-0.4	3	25 470
Germany	6.2	6.1	6.1	6.1	6.8	6.9	7.2	7.0	7.0	7.0	7.0	6.9	7.0	0.9	19	211 616
Estonia	8.2	8.3	8.1	9.0	8.8	7.8	8.7	8.5	8.2	8.4	8.2	8.7	9.2	1.2	4	1 873
Ireland	6.7	7.0	7.3	7.4	7.1	7.0	6.1	6.0	5.6	5.8	5.8	6.0	4.7	-2.6	28	11 955
Greece	6.7	6.5	6.7	6.8	7.1	7.0	6.3	7.1	7.3	7.2	7.0	7.1	7.3	0.6	16	12 885
Spain	5.8	6.1	6.3	6.3	5.9	5.0	3.9	5.4	5.3	5.5	6.1	6.3	6.5	0.2	26	69 970
France	6.9	7.0	7.1	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	-0.2	20	151 345
Croatia	12.2	11.9	12.0	12.0	11.9	11.8	11.2	11.6	11.3	12.3	12.7	12.5	13.0	1.0	1	5 689
Italy	5.7	5.6	5.7	6.0	5.9	5.7	5.5	6.1	6.0	6.0	5.9	6.0	6.2	0.4	27	101 207
Cyprus	7.1	7.6	8.3	8.7	9.3	9.6	8.3	8.3	7.7	8.1	7.7	8.6	8.6	0.3	8	1 517
Latvia	6.9	6.7	7.4	8.0	7.6	6.3	5.9	6.7	6.8	7.2	7.4	7.6	7.7	0.3	15	1 876
Lithuania	6.7	6.4	7.1	7.6	8.0	7.9	7.3	7.8	7.8	7.6	7.5	7.6	7.7	0.7	13	2 888
Luxembourg	5.7	6.0	6.3	5.7	6.1	6.2	6.8	6.4	6.7	7.2	7.4	7.6	6.8	0.5	23	3 491
Hungary	8.1	8.7	8.3	7.5	7.9	7.6	8.3	8.6	8.4	9.2	8.9	9.3	9.7	1.5	2	10 669
Malta	6.1	6.9	7.7	7.6	7.3	7.5	7.4	7.2	7.6	7.5	7.6	7.9	7.8	0.1	12	684
Netherlands	6.9	6.8	6.8	6.9	7.0	6.8	6.5	6.8	6.5	6.5	6.5	6.4	6.6	-0.1	25	44 879
Austria	7.7	7.7	7.7	7.4	7.4	7.5	7.7	7.7	7.6	7.7	7.7	7.7	7.7	0.1	14	26 246
Poland	7.1	7.1	7.7	8.1	8.2	7.9	7.3	7.6	7.8	7.1	7.0	7.1	7.0	-0.7	18	30 075
Portugal	7.6	7.6	8.2	8.3	8.2	8.1	6.8	7.5	8.1	8.3	8.1	8.5	8.6	0.4	9	15 368
Romania	7.1	6.6	8.0	7.9	8.0	7.8	6.5	7.5	8.6	8.2	8.1	7.6	8.1	0.0	11	12 939
Slovenia	8.3	8.4	8.5	8.4	8.3	8.3	7.9	8.1	8.1	8.0	8.5	8.5	8.3	-0.1	10	3 219
Slovakia	7.3	7.6	7.7	7.3	6.6	6.7	6.6	6.2	6.7	6.0	6.3	6.6	6.9	-0.8	22	5 420
Finland	8.2	8.2	8.4	8.4	8.2	8.1	8.4	8.3	8.8	9.0	9.3	9.2	9.1	0.7	5	18 974
Sweden	8.4	8.3	8.5	8.5	8.6	8.8	9.1	9.2	9.0	8.9	9.0	9.0	9.1	0.5	6	40 504
United Kingdom	6.2	6.2	6.0	6.0	6.0	5.9	5.3	6.1	6.8	6.8	6.8	6.8	6.9	0.9	21	177 969
Iceland	9.4	10.1	10.8	11.1	10.2	8.7	7.6	7.6	7.7	8.0	7.9	8.0	8.3	-2.5		1 256
Norway	8.1	7.9	7.7	7.8	8.0	7.1	7.7	7.8	7.6	7.5	7.6	7.8	8.2	0.5		28 513

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 6: Indirect taxes as % of total taxation - VAT

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	17.5	17.6	17.7	17.6	17.8	17.6	17.2	18.2	18.3	18.0	17.9	18.0	18.1	0.4		1 032 550
EA-19	16.8	16.9	17.1	17.1	17.3	17.0	16.7	17.5	17.3	16.9	16.8	16.8	17.0	-0.1		712 959
Belgium	15.2	15.4	15.8	15.9	16.1	15.6	15.8	16.1	15.7	15.5	15.2	15.1	14.9	-0.9	27	27 547
Bulgaria	27.8	30.3	32.7	34.9	31.1	33.8	31.1	33.3	32.1	33.7	32.9	31.4	30.9	-1.8	2	4 059
Czech Republic	17.2	19.4	19.3	18.0	17.6	19.6	20.5	20.5	20.3	20.6	21.3	21.9	21.3	2.0	14	12 217
Denmark	20.3	20.2	20.3	21.4	21.6	21.6	21.6	21.0	21.2	20.9	20.2	19.1	20.1	-0.2	19	25 470
Germany	16.3	16.4	16.4	16.5	18.1	18.2	19.0	19.0	18.9	18.6	18.3	18.2	18.1	1.7	22	211 616
Estonia	26.5	26.6	26.9	29.4	28.0	24.8	24.8	25.7	26.0	26.6	26.0	26.6	27.3	0.4	4	1 873
Ireland	23.6	23.8	24.2	23.7	23.6	24.0	21.6	21.6	20.3	20.6	20.0	20.5	19.6	-4.6	20	11 955
Greece	21.4	21.3	21.1	21.8	22.3	22.1	20.4	22.0	21.6	20.2	19.7	19.9	20.1	-1.0	18	12 885
Spain	17.6	17.8	18.0	17.5	16.3	15.5	13.0	17.3	17.0	17.2	18.2	18.5	19.2	1.2	21	69 970
France	16.5	16.7	16.7	16.5	16.5	16.2	16.0	16.1	15.8	15.4	15.1	15.1	15.1	-1.6	26	151 345
Croatia	32.8	32.6	33.0	32.6	32.0	32.0	30.8	32.0	32.2	34.2	34.6	34.0	34.5	1.5	1	5 689
Italy	14.3	14.4	14.7	15.0	14.4	13.9	13.2	14.7	14.5	13.7	13.5	13.9	14.3	-0.4	28	101 207
Cyprus	24.7	25.7	26.3	27.2	25.7	27.5	26.0	25.9	24.1	25.7	24.6	25.9	26.0	-0.3	7	1 517
Latvia	25.0	24.1	26.4	27.7	27.1	22.7	21.7	24.0	24.3	25.1	25.9	26.1	26.4	0.1	6	1 876
Lithuania	23.3	22.2	24.3	25.2	26.7	25.9	24.1	27.5	28.7	28.0	27.6	27.4	26.6	2.3	5	2 888
Luxembourg	15.0	16.2	16.4	15.8	16.6	16.7	17.3	17.1	17.9	18.6	19.2	20.0	18.0	1.6	23	3 491
Hungary	21.6	23.5	22.5	20.4	19.9	19.3	21.3	23.0	23.0	23.8	23.5	24.3	24.9	2.3	8	10 669
Malta	20.6	22.8	24.4	23.8	22.2	23.3	22.9	23.1	23.7	23.3	23.4	23.4	23.1	-1.3	10	684
Netherlands	19.5	19.4	19.2	18.9	19.4	18.6	18.4	18.7	18.1	17.9	17.8	17.2	17.6	-1.6	25	44 879
Austria	18.1	18.2	18.5	18.1	18.1	17.9	18.7	18.7	18.3	18.4	18.0	17.8	17.6	-0.9	24	26 246
Poland	21.9	22.2	23.2	24.0	23.8	23.2	23.3	24.2	24.6	22.2	22.0	22.3	21.6	-1.7	12	30 075
Portugal	24.2	25.2	26.6	26.4	25.7	25.4	22.8	24.7	25.0	26.2	23.6	24.8	24.8	-1.8	9	15 368
Romania	25.9	24.4	29.0	27.7	27.7	28.1	24.8	28.6	30.5	29.7	29.8	27.8	28.8	-0.2	3	12 939
Slovenia	22.3	22.3	22.3	22.3	22.4	22.8	21.6	21.7	22.1	21.6	22.9	23.0	22.7	0.4	11	3 219
Slovakia	22.4	24.1	24.6	24.9	22.6	23.3	22.9	22.1	23.4	21.1	21.0	21.3	21.4	-3.2	13	5 420
Finland	19.4	19.6	19.9	20.0	19.6	19.6	20.5	20.4	20.9	21.1	21.3	21.0	20.6	0.8	17	18 974
Sweden	18.5	18.3	18.3	18.5	19.1	20.0	20.7	21.2	21.3	21.0	20.9	21.1	20.9	2.6	15	40 504
United Kingdom	19.4	19.0	18.2	17.8	17.9	16.7	16.2	18.2	20.0	20.3	20.5	20.8	20.8	2.5	16	177 969
Iceland	26.5	27.5	27.3	27.3	26.0	24.9	23.9	22.8	22.4	22.8	22.2	20.8	22.6	-4.7		1 256
Norway	19.4	18.6	18.1	18.1	19.1	17.1	18.6	18.5	18.0	18.1	19.2	20.0	21.1	3.0		28 513

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 7: Indirect taxes as % of GDP – Taxes and duties on imports excluding VAT

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	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	0.0		64 504
EA-19	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	0.0		52 678
Belgium	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	-0.1	8	2 472
Bulgaria	1.4	1.5	1.8	1.8	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	-1.6	17	78
Czech Republic	1.2	1.1	1.0	1.0	1.2	1.0	1.3	1.5	1.8	1.8	1.7	1.4	1.7	0.7	3	2 873
Denmark	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.0	19	440
Germany	0.8	0.8	0.7	0.7	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.1	6	23 972
Estonia	3.1	3.8	3.8	3.6	3.8	3.5	5.1	4.4	4.5	4.6	4.4	4.5	4.5	0.6	1	909
Ireland	1.4	1.7	1.8	1.8	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.5	-0.3	5	3 787
Greece	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.0	13	388
Spain	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.0	15	1 896
France	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	0.0	26	2 659
Croatia	0.8	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.2	0.1	-0.5	25	55
Italy	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	0.0	23	2 336
Cyprus	1.8	1.5	1.1	0.9	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	-0.8	12	39
Latvia	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.0	16	43
Lithuania	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	11	112
Luxembourg	4.4	4.6	4.3	4.0	3.7	3.7	3.6	3.4	3.3	3.3	3.1	3.1	2.6	-1.8	2	1 316
Hungary	1.1	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	20	169
Malta	0.9	0.5	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	14	16
Netherlands	1.5	1.5	1.4	1.6	1.5	1.5	1.3	1.5	1.4	1.4	1.4	1.4	1.6	0.2	4	10 914
Austria	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	0.0	27	414
Poland	0.9	0.6	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.1	7	2 632
Portugal	0.3	0.3	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.6	0.2	9	1 070
Romania	0.7	1.0	0.9	0.9	0.3	0.2	0.2	0.4	0.5	0.5	0.4	0.4	0.4	-0.5	10	671
Slovenia	0.9	0.4	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.0	24	52
Slovakia	1.3	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	21	119
Finland	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	0.0	28	165
Sweden	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.0	22	668
United Kingdom	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	0.0	18	4 239
Iceland	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	-0.1		34
Norway	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	0.0		354

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 8: Indirect taxes as % of total taxation - Taxes and duties on imports excluding VAT

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	1.1	1.1	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.1	1.1	1.1	1.1	0.1		64 504
EA-19	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.3	0.1		52 678
Belgium	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.3	1.3	1.2	1.3	1.3	-0.2	10	2 472
Bulgaria	4.4	4.7	5.8	6.2	0.9	0.9	0.7	0.5	0.6	0.6	0.6	0.6	0.6	-5.2	15	78
Czech Republic	3.6	3.1	3.0	3.1	3.4	3.1	3.9	4.5	5.2	5.1	5.0	4.2	5.0	2.0	4	2 873
Denmark	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.0	22	440
Germany	2.1	2.1	2.0	2.0	1.7	1.7	1.8	2.1	2.3	2.1	2.1	2.1	2.0	0.1	6	23 972
Estonia	10.1	12.1	12.8	11.7	12.1	11.0	14.6	13.2	14.2	14.5	13.9	13.7	13.2	0.4	1	909
Ireland	5.0	5.9	5.9	5.6	5.6	6.1	7.2	7.0	7.2	6.8	6.8	6.4	6.2	0.3	3	3 787
Greece	0.5	0.6	0.5	0.6	0.6	0.9	0.8	0.7	0.7	0.5	0.5	0.4	0.6	0.1	13	388
Spain	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.0	17	1 896
France	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	0.0	27	2 659
Croatia	2.1	1.7	1.6	1.5	1.4	1.5	1.4	1.4	1.5	1.5	1.0	0.4	0.3	-1.3	24	55
Italy	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	25	2 336
Cyprus	6.2	4.9	3.4	2.9	3.1	3.0	2.3	1.7	1.3	1.0	0.7	0.6	0.7	-2.7	12	39
Latvia	1.0	0.8	0.7	0.7	1.1	1.0	0.9	0.8	0.6	0.5	0.4	0.5	0.6	-0.1	14	43
Lithuania	1.8	1.6	0.9	0.8	0.9	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	0.1	11	112
Luxembourg	11.4	12.5	11.3	10.9	10.1	9.9	9.3	9.0	9.0	8.6	8.0	8.0	6.8	-4.5	2	1 316
Hungary	2.9	0.8	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.4	-0.1	20	169
Malta	3.0	1.5	1.0	0.9	0.8	0.8	0.6	0.6	0.5	0.7	0.5	0.5	0.5	-0.4	16	16
Netherlands	4.3	4.2	3.9	4.5	4.2	4.0	3.6	4.3	4.0	3.8	3.7	3.9	4.3	0.4	5	10 914
Austria	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.0	26	414
Poland	2.8	2.0	1.6	1.4	1.3	1.2	1.1	1.0	1.0	1.2	1.4	1.7	1.9	0.3	7	2 632
Portugal	0.9	1.0	1.2	1.7	1.4	1.1	0.9	2.3	2.3	2.1	1.7	1.8	1.7	0.5	8	1 070
Romania	2.5	3.7	3.3	3.3	1.0	0.8	0.7	1.4	1.7	1.7	1.4	1.3	1.5	-1.8	9	671
Slovenia	2.3	1.1	0.4	0.5	0.7	0.6	0.5	0.6	0.6	0.5	0.5	0.4	0.4	0.0	21	52
Slovakia	4.1	1.8	0.5	0.6	0.8	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	-0.1	19	119
Finland	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	0.0	28	165
Sweden	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.0	23	668
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.0	18	4 239
Iceland	0.9	0.9	0.8	1.0	1.0	1.1	1.0	1.1	1.2	1.2	0.9	0.8	0.6	-0.2	34	34
Norway	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	0.1		354

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 9: Indirect taxes as % of GDP - Taxes on products, except VAT and import duties

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015 2015	Revenue (2) 2015
EU-28	4.0	4.0	4.0	4.0	3.9	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	-0.2		550 570
EA-19	3.9	3.9	3.9	3.9	3.8	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	-0.3		375 159
Belgium	3.8	3.9	3.9	3.9	3.8	3.7	3.6	3.7	3.6	3.6	3.6	3.6	3.7	-0.3	17	15 075
Bulgaria	3.8	4.1	3.8	3.9	5.6	5.8	5.3	4.9	5.0	5.1	5.2	4.9	5.5	1.7	3	2 473
Czech Republic	2.6	2.7	2.9	2.9	3.1	2.7	2.7	2.7	2.9	3.1	3.2	2.7	3.0	0.1	21	4 950
Denmark	5.9	6.0	5.9	5.7	5.6	5.0	4.6	4.7	4.7	4.7	4.7	4.5	4.6	-1.4	9	12 368
Germany	3.2	3.1	3.0	3.0	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	0.0	24	75 343
Estonia	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	-0.1	28	30
Ireland	3.1	3.0	3.1	3.5	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.6	-1.5	26	4 013
Greece	4.8	4.5	4.5	4.8	4.8	4.5	4.3	4.6	5.0	4.9	5.2	5.2	5.1	0.6	7	8 975
Spain	4.5	4.7	4.8	4.9	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	-1.4	18	36 761
France	4.0	4.0	3.9	3.9	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.4	0.5	10	96 055
Croatia	5.6	5.4	5.2	5.2	5.0	4.8	4.5	4.9	4.6	4.5	5.0	5.2	5.5	0.3	2	2 407
Italy	4.7	4.9	4.9	5.1	4.9	4.7	5.0	5.0	5.1	5.5	5.4	5.6	5.4	0.5	4	87 895
Cyprus	3.5	4.0	4.0	3.8	3.7	3.4	3.3	3.5	3.5	3.4	3.7	3.9	3.8	-0.1	14	678
Latvia	3.6	3.9	4.0	3.8	3.3	3.5	4.0	3.9	3.8	3.7	3.7	3.8	3.8	-0.2	15	928
Lithuania	3.9	3.7	3.4	3.0	3.0	3.1	3.6	3.3	3.1	3.0	3.0	3.0	3.4	-0.1	19	1 255
Luxembourg	1.0	1.1	1.1	1.1	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	-0.2	27	459
Hungary	5.9	6.4	6.4	6.8	7.1	7.1	7.1	7.3	7.3	7.6	7.6	7.2	7.2	0.7	1	7 875
Malta	4.9	5.8	5.8	6.1	6.3	5.8	5.4	5.1	5.4	5.0	4.8	5.1	5.2	-0.7	6	454
Netherlands	2.6	2.8	3.0	2.8	2.7	2.6	2.5	2.2	2.2	2.0	2.2	2.2	2.1	-0.9	25	14 274
Austria	3.8	3.8	3.6	3.5	3.4	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.3	-0.3	20	11 177
Poland	4.0	4.2	4.3	4.2	4.4	4.7	3.9	4.5	4.3	4.1	4.0	3.8	3.8	-0.6	16	16 224
Portugal	5.2	5.2	5.2	5.2	5.0	4.7	4.6	4.1	3.9	3.8	3.6	3.6	3.9	-1.3	13	6 975
Romania	3.7	3.5	3.4	3.4	3.7	3.2	3.5	3.4	3.4	3.8	3.6	3.9	4.0	0.6	12	6 417
Slovenia	3.7	4.0	4.0	4.0	4.0	4.0	4.6	4.8	4.7	5.1	5.2	5.2	5.2	1.2	5	2 018
Slovakia	2.4	3.2	3.8	3.0	3.6	2.8	3.0	3.1	3.0	2.9	2.9	2.9	2.9	-0.8	22	2 310
Finland	5.2	4.9	4.9	4.7	4.4	4.2	4.4	4.5	4.9	5.0	4.9	4.9	5.0	0.2	8	10 485
Sweden	3.5	3.4	3.4	3.2	3.2	3.1	3.3	3.2	3.0	3.0	2.9	2.7	2.8	-0.6	23	12 330
United Kingdom	4.3	4.3	4.2	4.2	4.2	3.9	4.0	4.2	4.2	4.2	4.2	4.3	4.3	0.1	11	110 367
Iceland	3.8	4.0	4.6	4.4	4.2	3.1	2.8	3.2	3.2	3.3	3.2	3.1	2.9	-1.8		432
Norway	3.8	3.6	3.4	3.3	3.3	3.0	3.2	3.2	3.1	2.9	2.9	2.9	2.9	-0.5		10 208

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 10: Indirect taxes as % of total taxation - Taxes on products, except VAT and import duties

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	10.6	10.8	10.6	10.5	10.3	9.7	9.8	9.8	9.7	9.6	9.6	9.6	9.7	-1.0		550 570
EA-19	10.1	10.3	10.2	10.1	9.7	9.2	9.3	9.2	9.2	9.0	8.9	8.9	8.9	-1.3		375 159
Belgium	8.7	8.9	9.1	8.9	8.9	8.4	8.4	8.6	8.3	8.0	7.9	7.9	8.1	-0.9	21	15 075
Bulgaria	12.4	13.0	12.3	13.2	17.8	18.9	19.4	19.1	19.7	19.0	18.4	17.4	18.8	6.5	1	2 473
Czech Republic	7.8	7.9	8.4	8.6	9.0	8.0	8.5	8.3	8.6	9.2	9.2	8.0	8.6	0.2	20	4 950
Denmark	12.9	12.8	12.4	12.2	12.1	11.1	10.3	10.5	10.3	10.2	10.1	9.2	9.8	-2.6	17	12 368
Germany	8.5	8.3	8.1	7.9	7.7	7.4	7.4	7.0	6.9	6.7	6.6	6.5	6.4	-1.7	24	75 343
Estonia	0.5	0.6	0.7	0.7	0.7	0.7	0.4	0.6	0.8	0.6	0.5	0.5	0.4	-0.2	28	30
Ireland	10.9	10.1	10.3	11.1	10.3	7.6	5.7	6.5	5.7	5.5	6.0	6.0	6.6	-3.7	23	4 013
Greece	15.1	14.8	14.2	15.4	15.1	14.3	14.0	14.4	14.8	13.7	14.6	14.5	14.0	-0.2	7	8 975
Spain	13.6	13.8	13.7	13.6	12.4	11.2	11.5	11.0	10.2	9.6	9.9	9.9	10.1	-3.6	16	36 761
France	9.4	9.4	9.2	9.1	8.8	8.6	8.7	9.0	9.2	9.2	9.1	9.1	9.6	0.4	18	96 055
Croatia	15.1	14.8	14.3	14.0	13.5	13.0	12.5	13.7	13.1	12.7	13.6	14.1	14.6	0.2	4	2 407
Italy	11.8	12.6	12.5	12.6	11.9	11.4	12.0	11.9	12.4	12.5	12.5	13.0	12.4	-0.1	10	87 895
Cyprus	12.1	13.7	12.7	11.7	10.3	9.8	10.3	10.8	11.1	10.8	11.6	11.8	11.6	-1.1	11	678
Latvia	12.9	14.0	14.3	13.3	11.8	12.4	14.5	13.8	13.5	12.9	12.9	13.1	13.1	-1.3	8	928
Lithuania	13.5	12.7	11.7	10.0	9.9	10.3	11.9	11.7	11.5	10.9	11.0	11.0	11.6	-0.2	13	1 255
Luxembourg	2.6	2.9	2.9	3.0	3.4	2.6	2.0	2.0	2.2	2.1	2.1	2.3	2.4	-0.5	27	459
Hungary	15.7	17.3	17.6	18.5	17.9	17.9	18.1	19.6	19.8	19.8	19.8	18.9	18.4	0.8	2	7 875
Malta	16.6	19.2	18.5	19.0	19.3	18.1	16.5	16.4	16.8	15.7	14.7	15.1	15.3	-3.1	3	454
Netherlands	7.4	7.9	8.5	7.6	7.4	7.2	7.1	6.2	6.1	5.5	5.9	6.0	5.6	-2.9	26	14 274
Austria	8.8	8.9	8.7	8.6	8.3	8.0	8.1	8.1	8.3	8.2	7.8	7.6	7.5	-1.2	22	11 177
Poland	12.3	13.3	13.2	12.6	12.8	13.8	12.5	14.2	13.5	12.8	12.5	11.9	11.6	-1.6	12	16 224
Portugal	16.7	17.2	16.8	16.6	15.6	14.7	15.3	13.5	12.2	11.8	10.7	10.6	11.3	-5.6	15	6 975
Romania	13.6	13.0	12.2	11.8	12.6	11.7	13.3	13.1	12.3	13.8	13.2	14.1	14.3	2.1	5	6 417
Slovenia	10.0	10.6	10.6	10.5	10.8	10.9	12.7	13.0	12.9	13.9	14.1	14.0	14.2	3.6	6	2 018
Slovakia	7.2	10.0	12.0	10.2	12.4	9.8	10.3	11.0	10.6	10.3	9.7	9.3	9.1	-2.9	19	2 310
Finland	12.3	11.8	11.5	11.2	10.6	10.3	10.8	11.1	11.6	11.7	11.3	11.3	11.4	-0.1	14	10 485
Sweden	7.7	7.4	7.2	7.0	7.0	7.1	7.5	7.3	7.0	7.0	6.8	6.4	6.4	-0.9	25	12 330
United Kingdom	13.3	13.2	12.5	12.4	12.6	11.1	12.4	12.5	12.3	12.5	12.8	13.1	12.9	0.3	9	110 367
Iceland	10.6	11.0	11.7	10.8	10.7	8.8	8.7	9.5	9.4	9.5	9.0	8.1	7.8	-3.9		432
Norway	9.1	8.6	8.0	7.7	7.9	7.2	7.8	7.7	7.3	7.0	7.2	7.4	7.6	-0.5		10 208

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 11: Indirect taxes as % of GDP - Other taxes on production

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.1	2.1	2.1	2.1	2.1	2.1	2.2	2.1	2.2	2.4	2.4	2.5	2.4	0.3		354 031
EA-19	2.0	2.0	2.1	2.0	2.0	2.0	2.1	2.0	2.1	2.3	2.3	2.4	2.4	0.3		248 741
Belgium	1.9	1.9	1.8	1.8	1.7	1.8	1.9	1.9	2.0	2.3	2.2	2.3	2.2	0.4	7	9 150
Bulgaria	0.7	0.7	0.7	0.6	0.4	0.5	0.5	0.5	0.5	0.8	0.8	0.9	0.9	0.2	21	418
Czech Republic	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.1	27	857
Denmark	1.8	1.8	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	0.6	6	6 395
Germany	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.1	24	21 925
Estonia	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.7	0.0	23	150
Ireland	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	0.0	18	3 025
Greece	0.6	0.6	0.6	0.6	0.6	0.9	1.0	0.8	1.1	1.5	1.8	3.1	3.5	2.9	4	6 187
Spain	1.0	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.8	1.9	1.9	1.9	0.8	10	20 720
France	4.0	4.0	4.1	4.1	4.1	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	0.4	2	99 761
Croatia	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.1	0.3	19	502
Italy	3.3	3.2	3.3	3.5	3.5	3.1	2.9	2.9	2.9	3.9	3.6	3.8	3.7	0.3	3	60 475
Cyprus	1.9	2.0	2.0	2.4	3.3	2.7	2.1	2.2	2.1	2.2	2.1	2.2	2.2	0.2	8	391
Latvia	1.2	1.0	0.9	0.8	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	0.3	17	308
Lithuania	0.6	0.7	0.6	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.0	25	239
Luxembourg	1.5	1.7	1.9	2.1	2.1	1.6	1.6	1.7	1.5	1.6	1.7	1.8	1.9	0.0	9	995
Hungary	0.5	0.6	0.7	0.7	0.8	0.8	0.9	1.6	1.6	1.8	1.9	1.9	1.9	1.2	11	2 056
Malta	0.4	0.4	0.6	0.5	0.5	0.5	0.5	0.6	0.4	0.5	0.4	0.5	0.6	0.0	26	51
Netherlands	1.0	1.0	1.0	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.2	1.6	1.3	0.3	15	9 017
Austria	3.3	3.2	3.1	3.0	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	0.4	5	11 941
Poland	1.6	1.5	1.4	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	0.2	12	6 995
Portugal	1.5	0.8	0.8	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.2	1.5	1.6	0.8	14	2 850
Romania	0.6	0.5	0.5	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.7	0.9	0.9	0.4	22	1 383
Slovenia	2.7	2.8	2.8	2.4	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	-1.6	16	493
Slovakia	0.9	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.8	1.0	1.1	1.1	1.0	0.0	20	775
Finland	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.0	28	286
Sweden	10.9	10.6	10.6	10.3	10.3	10.4	10.2	9.9	9.9	10.2	10.3	10.1	10.1	-0.5	1	45 235
United Kingdom	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.8	1.6	1.6	1.6	1.6	1.6	0.2	13	41 450
Iceland	2.7	2.8	2.8	3.1	3.1	2.7	2.5	2.4	2.3	2.5	2.7	4.2	3.8	0.9		568
Norway	0.9	0.9	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.0		2 876

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 12: Indirect taxes as % of total taxation - Other taxes on production

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	2015	Revenue (2) 2015
EU-28	5.7	5.6	5.6	5.5	5.5	5.5	5.8	5.8	5.8	6.2	6.2	6.3	6.2	0.6		354 031
EA-19	5.3	5.2	5.4	5.3	5.3	4.0	5.5	5.3	5.4	5.9	5.9	6.0	5.9	0.6		248 741
Belgium	4.4	4.3	4.1	4.2	4.0	4.2	4.5	4.5	4.6	5.2	4.9	5.0	4.9	0.8	12	9 150
Bulgaria	2.2	2.2	2.3	1.9	1.4	1.7	1.9	2.0	2.0	2.8	2.9	3.0	3.2	0.9	19	418
Czech Republic	1.5	1.5	1.3	1.2	1.2	1.2	1.2	1.5	1.8	1.7	1.5	1.5	1.5	0.2	27	857
Denmark	3.9	3.8	3.6	3.7	3.9	4.2	4.5	4.5	4.6	4.6	5.0	4.7	5.0	1.4	9	6 395
Germany	1.6	1.7	1.7	1.6	1.6	1.5	1.7	1.6	1.8	1.8	1.8	1.8	1.9	0.2	25	21 925
Estonia	2.5	2.3	2.4	2.5	2.6	2.5	2.2	2.2	2.3	2.3	2.3	2.5	2.2	-0.2	24	150
Ireland	3.4	3.3	3.8	3.3	3.4	4.0	4.3	4.3	4.3	4.5	4.9	5.3	5.0	1.2	11	3 025
Greece	1.8	1.8	1.8	2.1	1.9	2.7	3.3	2.5	3.4	4.1	5.2	8.7	9.7	7.9	3	6 187
Spain	3.2	3.1	3.1	3.1	3.0	3.4	4.2	4.3	4.6	5.5	5.6	5.7	5.7	2.6	7	20 720
France	9.4	9.6	9.7	9.5	9.7	9.8	10.8	9.7	9.8	9.9	10.0	10.1	10.0	0.3	2	99 761
Croatia	2.2	2.4	2.2	2.2	2.3	2.4	2.5	2.6	2.7	2.7	2.7	2.8	3.0	0.8	22	502
Italy	8.4	8.1	8.6	8.6	8.5	7.6	7.0	7.0	7.1	8.9	8.4	8.7	8.5	-0.1	4	60 475
Cyprus	6.6	6.9	6.3	7.6	9.1	7.6	6.5	6.8	6.7	7.0	6.8	6.5	6.7	0.4	6	391
Latvia	4.2	3.8	3.4	2.8	2.7	2.5	3.1	3.9	4.1	4.2	4.0	4.5	4.3	1.0	16	308
Lithuania	2.1	2.5	2.2	2.2	2.1	1.8	2.2	2.3	2.2	2.2	2.1	2.2	2.2	0.0	23	239
Luxembourg	4.1	4.5	5.0	5.7	5.6	4.4	4.0	4.5	4.1	4.1	4.3	4.6	5.1	0.1	8	995
Hungary	1.4	1.7	1.8	1.8	2.1	2.1	2.4	4.2	4.4	4.7	5.1	4.9	4.8	3.0	14	2 056
Malta	1.5	1.3	1.8	1.7	1.5	1.5	1.7	1.9	1.3	1.4	1.4	1.5	1.7	0.0	26	51
Netherlands	2.7	2.7	2.8	2.6	2.5	2.6	3.0	3.0	3.0	3.1	3.4	4.2	3.5	0.7	17	9 017
Austria	7.7	7.5	7.5	7.5	7.3	7.5	8.0	8.0	8.2	8.3	8.2	8.1	8.0	0.6	5	11 941
Poland	4.8	4.8	4.3	4.5	4.1	4.4	4.7	4.9	4.8	4.8	4.7	4.7	5.0	0.7	10	6 995
Portugal	4.7	2.7	2.7	2.8	2.9	3.1	3.5	3.3	3.7	3.8	4.4	4.5	4.6	1.9	15	2 850
Romania	2.2	1.7	1.8	2.0	1.9	2.0	2.2	2.1	2.0	2.4	2.5	3.3	3.1	1.3	20	1 383
Slovenia	7.3	7.4	7.5	6.5	5.6	4.3	2.8	3.0	3.1	3.4	3.7	3.7	3.5	-4.0	18	493
Slovakia	2.9	2.9	3.0	2.8	2.7	2.6	2.8	2.7	2.7	3.5	3.5	3.5	3.1	0.0	21	775
Finland	0.5	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.5	0.3	0.1	28	286
Sweden	24.0	23.2	22.8	22.4	22.8	23.7	23.2	22.9	23.3	24.1	24.0	23.8	23.4	0.6	1	45 235
United Kingdom	4.6	4.4	4.3	4.2	4.2	4.2	5.0	5.4	4.7	4.9	5.0	4.9	4.8	0.5	13	41 450
Iceland	7.6	7.6	7.1	7.7	8.1	7.8	7.7	7.3	6.8	7.2	7.4	10.9	10.2	3.1		568
Norway	2.2	2.1	1.9	2.0	1.9	2.1	2.0	1.9	1.8	1.7	1.8	2.0	2.1	0.2		2 876

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 13: Direct taxes as % of GDP - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	12.4	12.4	12.7	13.2	13.4	13.4	12.5	12.3	12.5	12.9	13.2	13.1	13.2	0.6		1 946 921
EA-19	11.6	11.5	11.7	12.3	12.6	12.5	11.8	11.6	12.0	12.5	12.9	12.8	12.9	1.2		1 350 560
Belgium	16.7	17.0	16.9	16.9	16.6	16.9	15.7	16.1	16.6	17.1	17.9	17.8	17.5	0.6	3	71 986
Bulgaria	6.1	5.8	4.8	5.0	7.7	6.3	5.5	5.1	4.8	4.9	5.3	5.7	5.6	0.8	27	2 548
Czech Republic	8.8	8.8	8.5	8.4	8.6	7.6	6.9	6.6	7.0	7.0	7.2	7.3	7.3	-1.2	22	12 184
Denmark	28.6	29.2	30.5	29.0	28.8	28.2	28.6	28.7	28.7	29.4	30.4	33.4	30.7	0.2	1	83 359
Germany	10.6	10.4	10.7	11.5	11.9	12.2	11.3	10.8	11.2	11.8	12.2	12.3	12.5	1.8	11	378 858
Estonia	8.1	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.5	7.9	1.0	18	1 607
Ireland	12.6	13.0	13.0	13.8	13.4	12.4	12.0	11.9	12.2	12.9	12.9	13.1	11.1	-1.9	13	28 282
Greece	8.3	8.2	9.2	8.4	8.4	8.4	8.8	8.4	9.3	10.9	10.6	9.8	9.5	0.3	17	16 715
Spain	10.2	10.6	11.3	12.1	13.2	10.9	9.8	9.7	9.9	10.6	10.8	10.7	10.7	-0.6	15	115 458
France	11.2	11.4	11.7	12.1	12.0	12.1	10.9	11.4	12.1	12.8	13.2	13.1	13.2	1.5	10	286 853
Croatia	5.9	5.9	6.1	6.8	7.3	7.1	7.1	6.4	6.2	6.1	6.3	6.1	6.0	-0.2	26	2 624
Italy	14.1	13.4	12.9	13.8	14.5	14.7	14.9	14.3	14.3	15.0	15.3	14.8	14.8	1.9	5	243 895
Cyprus	8.2	7.3	8.6	9.2	11.9	11.1	9.6	9.4	10.1	9.8	10.2	10.1	9.7	1.2	16	1 720
Latvia	7.2	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	0.4	19	1 915
Lithuania	7.9	8.7	8.9	9.6	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.5	-3.5	28	2 041
Luxembourg	14.8	13.0	14.0	13.4	13.4	14.1	14.7	14.5	14.1	14.5	14.4	13.9	14.7	0.7	6	7 530
Hungary	9.4	8.9	8.9	9.2	10.2	10.4	9.7	7.9	6.3	6.8	6.6	6.8	7.1	-1.8	23	7 739
Malta	11.1	10.5	11.2	11.6	12.9	12.4	13.2	12.5	12.6	13.2	13.8	14.4	14.3	3.0	8	1 253
Netherlands	10.3	10.1	11.0	11.1	11.4	11.1	11.3	11.4	10.9	10.4	10.4	10.9	11.8	0.8	12	79 926
Austria	13.7	13.5	13.0	12.9	13.4	14.0	12.7	12.8	12.8	13.2	13.7	13.9	14.4	1.4	7	48 991
Poland	6.3	6.3	6.9	7.4	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	0.1	24	29 846
Portugal	8.3	8.2	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.1	11.4	11.0	10.8	2.8	14	19 439
Romania	5.9	6.4	5.3	6.0	6.7	6.6	6.2	5.7	6.0	5.8	5.9	6.2	6.6	1.3	25	10 583
Slovenia	7.8	8.1	8.6	9.0	9.0	8.8	8.1	8.1	7.9	7.6	7.1	7.2	7.3	-1.3	21	2 817
Slovakia	7.0	6.4	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.9	7.4	1.1	20	5 825
Finland	17.3	17.3	17.2	17.1	17.3	17.1	15.8	15.7	16.1	15.9	16.5	16.7	17.0	-0.3	4	35 451
Sweden	19.2	19.8	21.0	21.1	20.1	18.7	18.5	18.2	17.6	17.4	17.8	17.8	18.4	-2.6	2	82 231
United Kingdom	14.1	14.5	15.2	15.9	15.7	17.4	15.1	15.0	15.1	14.3	14.2	13.8	14.2	-1.0	9	365 247
Iceland	16.4	16.5	18.0	18.4	18.3	17.5	15.8	15.9	16.8	17.3	17.9	19.3	18.0	0.0		2 716
Norway	19.2	20.6	21.9	22.3	21.2	21.8	19.8	20.7	21.4	20.9	19.1	17.4	16.3	-5.6		56 684

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 14: Direct taxes as % of total taxation - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (°) 2005 to 2015	Ranking 2015	Revenue (°) 2015
EU-28	33.2	33.3	33.8	34.8	35.3	35.4	33.5	33.1	33.3	33.6	34.0	33.9	34.2	0.3		1 946 921
EA-19	30.4	30.3	30.7	31.7	32.5	32.5	31.0	30.7	31.1	31.6	32.2	31.9	32.1	1.4		1 350 560
Belgium	38.4	38.9	39.0	39.0	38.6	38.8	36.7	37.3	37.9	38.1	39.1	39.2	38.9	-0.1	6	71 986
Bulgaria	19.9	18.3	15.7	16.9	24.5	20.6	20.3	19.5	19.1	18.4	18.9	19.9	19.4	3.7	25	2 548
Czech Republic	26.0	25.4	24.8	24.9	25.1	23.1	21.5	20.4	20.7	20.3	20.6	21.6	21.3	-3.5	23	12 184
Denmark	62.7	62.9	63.5	62.5	62.1	62.9	63.5	63.8	63.7	64.2	65.4	67.7	65.8	2.3	1	83 359
Germany	28.0	28.1	28.9	30.7	31.7	32.3	29.9	29.4	30.2	31.1	32.0	32.1	32.4	3.4	11	378 858
Estonia	26.1	25.4	23.2	22.9	23.5	24.6	21.2	19.8	19.9	20.8	22.7	23.0	23.4	0.3	20	1 607
Ireland	44.2	44.1	43.1	44.1	43.6	42.9	42.7	42.6	43.8	45.5	44.8	44.9	46.3	3.2	2	28 282
Greece	26.2	27.0	28.8	27.1	26.4	26.3	28.5	26.1	27.8	30.7	29.8	27.4	26.1	-2.6	18	16 715
Spain	30.8	31.2	32.1	33.6	36.4	33.8	33.0	31.0	31.7	32.8	32.4	31.8	31.7	-0.4	12	115 458
France	26.7	27.1	27.3	28.1	28.2	28.6	26.0	27.1	27.9	28.7	29.2	28.7	28.7	1.4	16	286 853
Croatia	16.0	16.2	16.9	18.5	19.7	19.3	19.6	17.6	17.6	17.0	17.3	16.7	15.9	-1.0	28	2 624
Italy	35.5	34.1	33.2	34.4	35.1	35.7	35.8	34.6	34.4	34.4	35.1	34.2	34.4	1.1	9	243 895
Cyprus	28.3	24.9	27.4	28.7	32.9	31.9	30.2	29.5	31.8	31.0	32.5	30.4	29.5	2.1	15	1 720
Latvia	26.2	27.3	26.8	27.5	29.4	32.6	25.8	26.5	26.3	26.9	27.1	26.8	27.0	0.2	17	1 915
Lithuania	27.5	29.9	30.6	31.7	30.2	30.2	19.7	16.3	16.0	17.9	18.4	18.3	18.8	-11.8	26	2 041
Luxembourg	38.7	35.2	36.5	36.8	36.7	38.0	37.6	38.5	37.8	37.4	37.4	36.6	38.9	2.4	7	7 530
Hungary	25.2	24.0	24.2	25.3	25.7	26.2	24.8	21.1	17.2	17.7	17.4	17.9	18.0	-6.2	27	7 739
Malta	37.8	35.1	35.5	36.3	39.2	38.5	40.6	39.9	39.4	41.0	42.5	42.5	42.3	6.8	5	1 253
Netherlands	29.3	28.6	31.2	30.5	31.6	30.6	31.8	31.5	30.4	28.8	28.4	29.2	31.3	0.1	14	79 926
Austria	32.1	31.9	31.3	31.6	32.7	33.4	30.7	30.9	31.0	31.3	32.0	32.3	32.9	1.6	10	48 991
Poland	19.4	19.7	20.9	21.9	23.9	24.6	23.0	21.3	21.2	21.8	21.1	21.3	21.4	0.5	22	29 846
Portugal	26.5	27.1	26.0	26.6	28.8	29.3	28.8	28.0	29.3	28.8	33.5	32.1	31.4	5.4	13	19 439
Romania	21.6	23.4	19.1	21.0	23.0	23.9	23.5	21.9	21.5	20.9	21.6	22.5	23.5	4.4	19	10 583
Slovenia	20.9	21.6	22.6	23.8	24.4	24.0	22.3	21.7	21.4	20.4	19.2	19.7	19.8	-2.7	24	2 817
Slovakia	21.4	20.2	20.0	21.8	22.0	23.2	20.3	20.1	20.1	20.6	21.1	22.1	23.0	3.0	21	5 825
Finland	40.9	41.3	40.9	40.5	41.6	41.6	38.5	38.4	38.2	37.2	37.9	38.1	38.5	-2.4	8	35 451
Sweden	42.1	43.5	45.0	45.9	44.8	42.6	42.0	42.0	41.5	41.0	41.5	41.8	42.5	-2.4	4	82 231
United Kingdom	44.0	44.2	45.8	46.8	46.7	49.4	46.6	44.8	44.1	42.9	42.8	42.2	42.6	-3.1	3	365 247
Iceland	46.0	44.9	45.2	45.3	46.8	49.8	49.6	47.5	48.8	49.0	50.2	49.9	48.9	3.7		2 716
Norway	46.1	48.8	51.3	52.1	50.2	52.6	48.1	49.3	50.8	50.4	47.8	44.7	42.0	-9.4		56 684

(°) In percentage points.

(°) In millions of euro.

See explanatory notes in Annex B.

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

Table 15: Direct taxes as % of GDP - Personal income taxes

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	8.8	8.7	8.8	8.9	9.1	9.2	9.1	8.9	8.9	9.2	9.4	9.4	9.4	0.7		1 389 095
EA-19	8.3	8.1	8.1	8.3	8.5	8.7	8.7	8.5	8.6	9.0	9.2	9.3	9.3	1.2		973 067
Belgium	12.6	12.4	12.4	11.9	11.8	12.2	12.0	12.1	12.3	12.5	13.0	12.9	12.6	0.2	4	51 647
Bulgaria	3.1	3.0	2.6	2.5	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	0.4	27	1 392
Czech Republic	4.5	4.5	4.2	3.9	4.1	3.5	3.5	3.3	3.5	3.6	3.7	3.7	3.6	-0.6	24	6 032
Denmark	24.4	24.9	25.7	24.0	24.1	24.0	25.0	24.9	24.9	25.2	26.0	29.0	26.5	0.8	1	71 974
Germany	8.4	7.8	7.8	8.0	8.4	9.0	8.9	8.1	8.2	8.6	8.9	8.9	9.1	1.3	9	275 599
Estonia	6.5	6.3	5.5	5.5	5.8	6.1	5.6	5.3	5.1	5.2	5.5	5.7	5.8	0.3	17	1 183
Ireland	8.5	9.0	9.1	9.5	9.5	9.0	8.9	8.8	9.0	9.6	9.4	9.5	7.7	-1.4	12	19 660
Greece	4.1	4.1	4.4	4.3	4.5	4.5	4.4	4.0	4.7	6.9	5.9	5.9	5.4	1.1	18	9 504
Spain	6.3	6.3	6.5	7.0	7.5	7.1	6.8	7.1	7.4	7.6	7.7	7.7	7.4	0.8	13	79 189
France	7.9	7.7	7.9	7.8	7.6	7.9	7.8	7.7	7.9	8.5	8.9	8.8	8.8	0.9	10	192 032
Croatia	3.6	3.7	3.5	3.6	3.9	3.8	3.9	3.5	3.5	3.7	3.9	3.9	3.6	0.1	25	1 580
Italy	10.1	10.1	10.1	10.5	10.9	11.3	11.3	11.3	11.2	11.9	12.0	12.0	12.2	2.1	5	200 906
Cyprus	3.7	2.9	3.1	3.8	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	-0.4	28	483
Latvia	5.5	5.7	5.4	5.6	5.7	6.0	5.4	6.2	5.6	5.8	5.8	5.9	5.9	0.5	16	1 445
Lithuania	6.5	6.8	6.8	6.8	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.9	-3.0	22	1 440
Luxembourg	6.5	6.6	7.3	7.6	7.3	8.1	8.0	7.9	8.3	8.4	8.8	8.8	9.2	1.9	7	4 717
Hungary	6.9	6.5	6.5	6.6	7.1	7.5	7.2	6.4	4.9	5.3	5.0	4.9	5.0	-1.5	20	5 479
Malta	6.0	6.3	6.3	6.7	5.9	5.7	6.4	5.9	6.4	6.6	6.8	6.9	6.8	0.4	15	596
Netherlands	6.2	5.6	6.2	6.4	6.7	6.6	7.8	7.7	7.4	7.0	6.8	7.0	7.7	1.5	11	52 181
Austria	10.3	10.0	9.6	9.6	9.8	10.3	9.8	9.7	9.7	10.0	10.2	10.5	10.9	1.3	6	37 089
Poland	4.1	4.0	4.3	4.6	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	0.4	21	20 043
Portugal	5.1	4.9	5.0	5.1	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	2.3	14	13 128
Romania	2.8	2.9	2.3	2.8	3.2	3.3	3.4	3.2	3.3	3.4	3.4	3.5	3.7	1.4	23	5 872
Slovenia	5.6	5.6	5.4	5.6	5.5	5.7	5.7	5.6	5.6	5.7	5.1	5.1	5.1	-0.3	19	1 981
Slovakia	3.1	3.0	3.0	2.9	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	0.2	26	2 464
Finland	13.1	12.7	12.9	12.8	12.5	12.7	12.7	12.0	12.3	12.5	12.8	13.4	13.3	0.4	3	27 824
Sweden	16.6	16.6	17.1	17.2	16.3	15.7	15.5	14.7	14.3	14.6	14.8	14.8	15.1	-2.0	2	67 451
United Kingdom	9.3	9.5	9.8	9.9	10.2	10.2	10.0	9.7	9.7	9.2	9.1	8.9	9.2	-0.6	8	236 205
Iceland	13.8	13.8	14.3	14.3	14.0	13.8	12.4	12.5	13.2	13.5	13.9	13.8	13.8	-0.5		2 081
Norway	10.4	10.0	9.5	8.9	9.4	8.9	9.9	9.9	9.7	9.7	9.9	9.9	10.7	1.3		37 284

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 16: Direct taxes as % of total taxation - Personal income taxes

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	23.7	23.3	23.4	23.5	23.9	24.2	24.4	23.8	23.7	24.1	24.2	24.4	24.4	1.0		1 389 095
EA-19	21.7	21.2	21.3	21.4	21.9	22.7	22.8	22.4	22.3	22.9	23.0	23.1	23.1	1.9		973 067
Belgium	28.9	28.5	28.5	27.6	27.3	28.0	28.0	28.0	28.2	27.9	28.5	28.4	27.9	-0.6	6	51 647
Bulgaria	10.2	9.5	8.7	8.4	9.5	9.0	10.2	10.9	10.7	10.7	10.2	11.3	10.6	1.9	24	1 392
Czech Republic	13.1	12.9	12.3	11.7	11.8	10.6	10.8	10.2	10.5	10.4	10.6	11.0	10.5	-1.8	25	6 032
Denmark	53.5	53.7	53.6	51.7	52.0	53.7	55.7	55.3	55.3	55.1	56.0	58.9	56.8	3.2	1	71 974
Germany	22.1	21.1	21.0	21.5	22.4	23.8	23.3	22.1	21.9	22.7	23.3	23.4	23.6	2.6	10	275 599
Estonia	20.9	20.1	18.4	18.1	18.4	19.5	16.0	15.9	16.1	16.4	17.2	17.6	17.2	-1.2	17	1 183
Ireland	29.7	30.6	30.3	30.3	30.7	31.1	31.8	31.4	32.5	33.9	32.8	32.6	32.2	1.9	3	19 660
Greece	12.9	13.4	13.7	14.0	14.2	14.3	14.5	12.4	14.1	19.5	16.7	16.4	14.9	1.2	18	9 504
Spain	19.0	18.6	18.6	19.5	20.7	22.1	22.8	22.6	23.6	23.6	23.2	22.8	21.7	3.1	11	79 189
France	18.8	18.4	18.4	18.1	18.0	18.5	18.6	18.3	18.2	19.1	19.5	19.3	19.2	0.8	16	192 032
Croatia	9.8	10.1	9.6	9.8	10.5	10.4	10.6	9.6	9.8	10.3	10.6	10.6	9.6	0.0	27	1 580
Italy	25.5	25.7	26.0	26.2	26.3	27.5	27.0	27.4	26.9	27.4	27.5	27.8	28.3	2.3	5	200 906
Cyprus	12.8	9.7	9.9	11.9	14.8	12.3	10.4	10.8	11.0	11.2	8.8	8.0	8.3	-1.6	28	483
Latvia	20.2	20.6	19.3	19.5	20.2	21.6	19.7	22.3	20.1	20.1	20.3	20.4	20.3	1.0	14	1 445
Lithuania	22.6	23.3	23.4	22.5	21.7	21.2	13.5	12.7	12.8	12.9	13.2	13.1	13.3	-10.1	21	1 440
Luxembourg	17.1	17.8	19.0	21.0	19.9	21.7	20.6	21.0	22.1	21.8	22.8	23.1	24.4	5.4	9	4 717
Hungary	18.6	17.5	17.6	18.1	18.0	19.0	18.5	17.1	13.2	13.7	13.1	12.9	12.8	-4.8	23	5 479
Malta	20.3	20.9	20.1	20.9	18.0	17.8	19.7	18.9	20.1	20.4	21.0	20.4	20.1	0.0	15	596
Netherlands	17.5	16.0	17.5	17.7	18.7	18.1	22.0	21.4	20.7	19.3	18.7	18.6	20.4	2.9	13	52 181
Austria	24.2	23.7	23.1	23.5	23.9	24.7	23.7	23.5	23.4	23.7	23.7	24.3	24.9	1.8	8	37 089
Poland	12.8	12.4	13.0	13.7	14.9	15.5	14.5	13.8	13.6	13.9	14.0	14.3	14.4	1.4	19	20 043
Portugal	16.3	16.3	16.2	16.2	16.6	16.9	18.4	17.6	18.4	18.3	22.6	22.5	21.2	5.0	12	13 128
Romania	10.2	10.7	8.2	9.9	11.2	12.0	13.1	12.3	11.7	12.3	12.3	12.8	13.1	4.8	22	5 872
Slovenia	15.0	15.0	14.3	15.0	14.7	15.7	15.6	15.0	15.2	15.3	13.9	13.8	13.9	-0.3	20	1 981
Slovakia	9.7	9.6	9.5	9.9	9.9	10.6	9.7	9.5	9.9	10.4	9.7	9.6	9.7	0.3	26	2 464
Finland	31.0	30.4	30.6	30.3	30.2	30.8	31.1	29.5	29.2	29.3	29.3	30.6	30.2	-0.4	4	27 824
Sweden	36.5	36.3	36.6	37.4	36.3	35.7	35.1	34.0	33.7	34.4	34.6	34.9	34.9	-1.7	2	67 451
United Kingdom	29.1	29.0	29.4	29.2	30.2	29.1	30.7	28.9	28.4	27.5	27.5	27.3	27.6	-1.9	7	236 205
Iceland	38.7	37.8	36.0	35.2	35.7	39.2	38.7	37.3	38.3	38.2	38.8	35.8	37.5	1.5		2 081
Norway	24.9	23.7	22.2	20.7	22.2	21.5	24.1	23.6	23.1	23.4	24.8	25.4	27.6	5.4		37 284

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 17: Direct taxes as % of GDP - Corporate income tax

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.3	2.6	2.8	3.2	3.2	2.9	2.2	2.3	2.4	2.5	2.5	2.4	2.5	-0.3		363 990
EA-19	2.3	2.5	2.7	3.1	3.2	2.9	2.1	2.2	2.4	2.5	2.5	2.4	2.5	-0.2		258 688
Belgium	2.8	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.2	3.4	0.2	6	13 817
Bulgaria	2.7	2.5	1.8	2.0	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	0.3	20	966
Czech Republic	4.2	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	-0.7	5	5 752
Denmark	2.8	2.9	3.4	3.7	3.2	2.6	1.9	2.3	2.2	2.6	2.8	2.8	2.6	-0.8	12	7 117
Germany	1.7	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	0.0	15	71 664
Estonia	1.6	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	0.7	21	424
Ireland	3.6	3.5	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.7	-0.6	10	6 939
Greece	2.7	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	-1.1	19	3 800
Spain	3.1	3.5	3.9	4.2	4.8	2.9	2.4	2.0	1.9	2.3	2.2	2.1	2.4	-1.5	14	25 945
France	2.1	2.4	2.4	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	0.2	11	57 699
Croatia	1.9	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	-0.4	23	829
Italy	2.2	2.3	2.3	2.8	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	-0.2	22	33 466
Cyprus	3.9	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	1.7	2	1 046
Latvia	1.4	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	-0.3	26	389
Lithuania	1.4	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	-0.5	27	574
Luxembourg	7.3	5.7	5.9	5.0	5.4	5.3	5.7	5.8	5.0	5.1	4.8	4.3	4.5	-1.4	3	2 295
Hungary	2.2	2.1	2.1	2.3	2.7	2.6	2.1	1.2	1.1	1.3	1.2	1.5	1.7	-0.4	25	1 845
Malta	4.1	3.5	3.7	4.1	6.0	5.9	5.9	5.7	5.4	5.8	6.2	6.3	6.7	3.0	1	586
Netherlands	2.9	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	-0.7	9	18 430
Austria	2.3	2.3	2.3	2.2	2.5	2.6	1.8	2.0	2.1	2.1	2.2	2.2	2.3	0.1	17	7 939
Poland	1.8	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	-0.3	24	7 912
Portugal	2.7	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	0.5	7	5 614
Romania	2.8	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	-0.4	16	3 763
Slovenia	1.7	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	-1.2	28	568
Slovakia	2.7	2.5	2.7	2.8	2.9	3.0	2.5	2.5	2.4	2.4	2.9	3.3	3.7	1.1	4	2 945
Finland	3.3	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	-1.0	18	4 547
Sweden	2.1	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	3.0	-0.5	8	13 267
United Kingdom	2.5	2.6	3.0	3.6	3.1	3.3	2.6	2.9	2.9	2.7	2.5	2.4	2.5	-0.6	13	63 853
Iceland	1.2	1.1	2.0	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.4	2.4	0.4		362
Norway	7.8	9.6	11.5	12.5	10.8	12.0	8.9	9.9	10.7	10.3	8.3	6.6	4.9	-6.6		16 897

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 18: Direct taxes as % of total taxation - Corporate income tax

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	6.3	6.9	7.4	8.4	8.5	7.7	5.9	6.3	6.5	6.4	6.4	6.2	6.4	-1.0		363 990
EA-19	6.0	6.6	7.0	8.0	8.3	7.4	5.5	5.9	6.2	6.2	6.2	6.0	6.2	-0.9		258 688
Belgium	6.4	6.9	7.2	8.0	7.9	7.5	5.4	5.9	6.4	6.7	6.8	7.1	7.5	0.2	9	13 817
Bulgaria	8.9	7.8	5.9	6.8	13.1	9.8	8.8	7.4	6.9	6.3	7.3	7.1	7.3	1.5	11	966
Czech Republic	12.5	12.2	12.1	13.0	13.0	12.2	10.5	9.9	9.5	9.2	9.3	9.8	10.0	-2.1	6	5 752
Denmark	6.2	6.3	7.2	8.0	6.8	5.7	4.2	5.0	4.8	5.7	6.0	5.7	5.6	-1.6	20	7 117
Germany	4.5	5.5	6.3	7.4	7.4	6.6	4.9	5.6	6.5	6.7	6.3	6.2	6.1	-0.2	16	71 664
Estonia	5.1	5.3	4.7	4.8	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	1.5	15	424
Ireland	12.8	11.9	11.1	12.0	11.0	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.4	0.2	5	6 939
Greece	8.7	8.9	10.2	8.2	7.2	6.7	8.2	7.9	6.1	3.1	3.2	5.2	5.9	-4.3	17	3 800
Spain	9.5	10.3	11.1	11.6	13.1	9.0	8.0	6.4	6.1	7.0	6.5	6.2	7.1	-4.0	13	25 945
France	5.0	5.6	5.7	7.0	7.1	7.0	4.2	5.6	6.1	6.0	6.1	5.8	5.8	0.0	18	57 699
Croatia	5.2	5.0	6.3	7.7	8.3	7.9	7.0	5.4	6.6	5.6	5.6	4.8	5.0	-1.3	24	829
Italy	5.6	5.8	5.8	7.1	7.6	7.1	5.7	5.5	5.3	5.4	5.8	5.0	4.7	-1.1	26	33 466
Cyprus	13.7	11.5	13.4	15.4	17.0	18.4	18.5	17.4	19.5	18.1	20.5	19.1	17.9	4.5	2	1 046
Latvia	5.3	6.1	6.8	7.4	8.9	10.7	5.7	3.5	5.0	5.7	5.7	5.3	5.5	-1.3	21	389
Lithuania	4.8	6.4	7.1	9.1	8.4	8.9	6.0	3.5	3.0	4.8	5.0	4.9	5.3	-1.8	23	574
Luxembourg	19.2	15.3	15.4	13.9	14.7	14.3	14.7	15.4	13.4	13.3	12.4	11.4	11.9	-3.5	3	2 295
Hungary	5.8	5.6	5.6	6.3	6.9	6.5	5.4	3.1	3.1	3.3	3.2	4.0	4.3	-1.3	27	1 845
Malta	13.8	11.5	11.7	12.9	18.3	18.4	18.3	18.4	16.8	18.1	19.2	18.7	19.8	8.1	1	586
Netherlands	8.1	8.8	9.7	9.5	9.5	9.1	6.1	6.4	6.1	5.9	6.0	6.9	7.2	-2.5	12	18 430
Austria	5.3	5.5	5.5	5.5	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	-0.2	22	7 939
Poland	5.4	6.1	6.5	7.1	7.9	7.9	7.2	6.2	6.3	6.5	5.5	5.5	5.7	-0.8	19	7 912
Portugal	8.7	9.3	8.5	9.0	10.9	11.1	9.2	9.0	9.7	8.6	9.6	8.3	9.1	0.6	7	5 614
Romania	10.1	11.6	9.7	9.9	10.5	10.6	9.0	7.8	8.1	6.8	7.4	7.7	8.4	-1.4	8	3 763
Slovenia	4.6	5.0	7.2	7.7	8.6	6.7	4.9	5.0	4.5	3.3	3.3	3.9	4.0	-3.2	28	568
Slovakia	8.3	8.0	8.5	9.7	10.0	10.5	8.6	8.8	8.4	8.4	9.5	10.6	11.6	3.1	4	2 945
Finland	7.7	8.1	7.6	7.7	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	-2.6	25	4 547
Sweden	4.6	6.1	7.4	7.5	8.0	6.0	6.0	7.2	7.0	5.8	6.2	6.2	6.9	-0.5	14	13 267
United Kingdom	7.8	8.0	9.2	10.7	9.3	9.5	7.9	8.5	8.5	8.0	7.6	7.4	7.5	-1.8	10	63 853
Iceland	3.4	3.1	5.0	5.9	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	1.6		362
Norway	18.9	22.8	26.9	29.3	25.7	29.0	21.7	23.5	25.5	24.9	20.7	17.1	12.5	-14.4		16 897

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 19: Direct taxes as % of GDP - Other

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	1.2	1.2	1.1	1.1	1.1	1.3	1.2	1.1	1.2	1.2	1.3	1.3	1.3	0.2		193 836
EA-19	1.0	1.0	0.9	0.9	0.9	0.9	1.0	0.9	1.0	1.0	1.2	1.1	1.1	0.2		118 805
Belgium	1.3	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.6	0.2	4	6 522
Bulgaria	0.3	0.3	0.4	0.5	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.1	21	191
Czech Republic	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.3	0.2	0.2	0.1	26	400
Denmark	1.4	1.4	1.3	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.6	1.5	1.6	0.2	5	4 269
Germany	0.5	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.9	1.0	1.0	0.4	10	31 595
Estonia	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	28	
Ireland	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.2	0.7	0.1	15	1 682
Greece	1.5	1.4	1.6	1.5	1.6	1.7	1.8	1.9	2.5	2.9	3.5	2.1	1.9	0.4	2	3 411
Spain	0.8	0.8	0.8	0.9	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	0.1	12	10 324
France	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.6	1.6	1.6	1.7	0.4	3	37 122
Croatia	0.4	0.4	0.4	0.4	0.4	0.4	0.7	1.0	0.4	0.4	0.4	0.4	0.5	0.1	19	215
Italy	1.8	1.0	0.6	0.5	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	0.0	17	9 523
Cyprus	0.5	1.1	1.3	0.4	0.4	0.4	0.4	0.4	0.4	0.5	1.0	1.1	1.1	-0.2	9	191
Latvia	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.1	25	82
Lithuania	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.0	27	28
Luxembourg	0.9	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.8	1.0	0.2	11	518
Hungary	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.0	23	415
Malta	1.1	0.8	1.2	0.8	0.9	0.7	0.9	0.8	0.8	0.8	0.7	1.2	0.8	-0.4	13	71
Netherlands	1.3	1.3	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	0.0	7	9 315
Austria	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	0.1	8	3 963
Poland	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.0	20	1 892
Portugal	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.4	0.4	0.4	0.0	22	697
Romania	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.3	16	948
Slovenia	0.5	0.6	0.4	0.4	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.3	14	268
Slovakia	1.1	0.8	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.5	-0.1	18	415
Finland	0.9	1.2	1.1	1.1	1.0	1.1	1.1	1.2	1.2	1.2	1.4	1.4	1.5	0.3	6	3 080
Sweden	0.5	0.5	0.5	0.5	0.2	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-0.1	24	1 513
United Kingdom	2.3	2.4	2.4	2.4	2.4	3.8	2.6	2.4	2.5	2.5	2.6	2.5	2.5	0.2	1	65 189
Iceland	1.4	1.5	1.7	1.7	1.9	1.8	1.8	2.4	1.8	1.9	1.9	2.1	1.8	0.1		273
Norway	1.0	1.0	0.9	0.9	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.7	-0.2		2 504

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 20: Direct taxes as % of total taxation - Other

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	3.2	3.1	3.0	2.9	3.0	3.4	3.2	3.0	3.1	3.1	3.4	3.3	3.4	0.4		193 836
EA-19	2.7	2.5	2.4	2.3	2.3	3.2	2.7	2.4	2.7	2.5	2.9	2.8	2.8	0.5		118 805
Belgium	3.1	3.5	3.2	3.3	3.3	3.2	3.2	3.4	3.3	3.5	3.8	3.7	3.5	0.3	5	6 522
Bulgaria	0.8	1.0	1.2	1.7	1.9	1.9	1.2	1.3	1.5	1.4	1.4	1.5	1.5	0.2	18	191
Czech Republic	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.8	0.8	0.7	0.7	0.7	0.4	26	400
Denmark	3.0	2.9	2.8	2.8	3.3	3.5	3.6	3.5	3.6	3.4	3.3	3.1	3.4	0.6	6	4 269
Germany	1.4	1.6	1.7	1.7	1.9	1.9	1.7	1.7	1.8	1.6	2.4	2.6	2.7	1.0	11	31 595
Estonia	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	28	
Ireland	1.8	1.7	1.7	1.8	1.9	2.1	2.7	2.6	3.4	3.5	3.7	4.0	2.8	1.0	10	1 682
Greece	4.6	4.7	4.9	4.9	5.0	5.3	5.9	5.9	7.5	8.1	9.9	5.7	5.3	0.4	2	3 411
Spain	2.3	2.3	2.4	2.4	2.5	2.7	2.2	2.1	2.0	2.2	2.7	2.7	2.8	0.4	9	10 324
France	2.9	3.1	3.1	3.1	3.2	3.0	3.2	3.3	3.5	3.6	3.5	3.6	3.7	0.6	3	37 122
Croatia	1.0	1.0	1.1	1.0	1.0	1.0	1.9	2.7	1.2	1.2	1.1	1.2	1.3	0.2	21	215
Italy	4.4	2.6	1.4	1.2	1.2	1.2	3.0	1.7	2.3	1.7	1.9	1.4	1.3	-0.1	20	9 523
Cyprus	1.8	3.7	4.1	1.3	1.2	1.2	1.3	1.3	1.3	1.7	3.1	3.4	3.3	-0.8	8	191
Latvia	0.8	0.7	0.7	0.6	0.3	0.3	0.4	0.7	1.1	1.1	1.1	1.1	1.1	0.5	22	82
Lithuania	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	27	28
Luxembourg	2.4	2.0	2.2	2.0	2.1	2.0	2.3	2.1	2.2	2.3	2.2	2.2	2.7	0.5	12	518
Hungary	0.8	0.9	1.0	0.9	0.8	0.8	1.0	0.9	0.8	0.7	1.2	0.9	1.0	0.0	24	415
Malta	3.6	2.7	3.7	2.5	2.8	2.2	2.6	2.6	2.5	2.5	2.3	3.4	2.4	-1.3	14	71
Netherlands	3.7	3.8	3.9	3.3	3.4	3.4	3.8	3.7	3.7	3.6	3.7	3.7	3.6	-0.3	4	9 315
Austria	2.6	2.7	2.7	2.7	2.6	2.6	2.7	2.6	2.6	2.5	3.1	2.9	2.7	0.0	13	3 963
Poland	1.2	1.2	1.4	1.2	1.1	1.2	1.3	1.3	1.2	1.4	1.5	1.5	1.4	-0.1	19	1 892
Portugal	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.4	1.2	1.8	1.3	1.3	1.1	-0.2	23	697
Romania	1.2	1.2	1.1	1.2	1.4	1.2	1.4	1.9	1.7	1.8	1.9	2.0	2.1	1.0	15	948
Slovenia	1.4	1.5	1.1	1.1	1.1	1.6	1.7	1.8	1.7	1.8	2.0	2.0	1.9	0.8	16	268
Slovakia	3.5	2.6	2.0	2.2	2.1	2.1	2.0	1.9	1.8	1.9	1.9	1.8	1.6	-0.4	17	415
Finland	2.2	2.8	2.7	2.5	2.4	2.7	2.7	2.9	2.7	2.9	3.1	3.1	3.3	0.7	7	3 080
Sweden	1.1	1.1	1.0	1.0	0.5	0.9	0.8	0.8	0.8	0.7	0.7	0.8	0.8	-0.2	25	1 513
United Kingdom	7.2	7.2	7.1	7.0	7.1	10.8	7.9	7.3	7.3	7.4	7.7	7.6	7.6	0.5	1	65 189
Iceland	3.9	4.1	4.3	4.2	4.8	5.0	5.6	7.2	5.3	5.3	5.3	5.4	4.9	0.7		273
Norway	2.3	2.3	2.2	2.1	2.3	2.2	2.4	2.2	2.2	2.2	2.3	2.3	1.9	-0.3		2 504

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 21: Social contributions as % of GDP - Total (compulsory actual contributions)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	12.0	11.8	11.7	11.6	11.5	11.8	12.2	12.0	12.1	12.1	12.2	12.1	12.0	0.2		1 760 352
EA-19	14.0	13.8	13.6	13.5	13.4	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.1	0.5		1 475 425
Belgium	13.8	13.5	13.3	13.2	13.3	13.7	14.2	13.9	14.1	14.3	14.5	14.3	14.3	1.0	6	58 825
Bulgaria	10.2	10.0	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.4	7.9	7.9	-1.6	23	3 562
Czech Republic	15.0	14.8	14.8	14.9	15.0	14.9	14.2	14.6	14.7	14.8	14.8	14.5	14.5	-0.2	5	24 250
Denmark	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	0.0	28	185
Germany	16.4	16.1	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.1	15.1	-0.7	2	458 044
Estonia	10.6	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	11.0	11.3	1.1	16	2 290
Ireland	3.7	3.8	3.8	3.9	4.1	4.4	5.2	5.0	5.2	4.8	5.0	5.0	3.9	0.1	26	10 022
Greece	11.0	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	0.0	18	18 807
Spain	11.9	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.1	11.9	11.7	11.8	11.6	-0.3	15	124 543
France	15.9	15.7	15.8	16.0	15.8	15.8	16.3	16.2	16.3	16.5	16.8	17.1	16.9	1.1	1	369 272
Croatia	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.3	11.8	11.9	0.3	13	5 225
Italy	11.8	11.9	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	1.1	10	213 956
Cyprus	6.4	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.8	7.5	8.2	8.4	0.9	20	1 483
Latvia	8.4	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	0.4	21	2 030
Lithuania	9.2	9.1	8.9	9.1	9.1	9.5	12.6	11.7	11.1	10.8	10.8	11.1	11.6	2.7	14	4 338
Luxembourg	10.7	10.6	10.6	10.0	10.0	10.5	11.6	10.9	10.9	11.3	11.2	10.8	10.9	0.2	17	5 572
Hungary	12.4	12.1	12.3	12.3	13.5	13.5	12.9	11.9	13.0	13.0	12.9	12.9	13.1	0.8	9	14 387
Malta	6.1	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.8	5.7	5.7	5.8	5.7	-0.2	25	504
Netherlands	13.0	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.2	2.1	7	96 386
Austria	14.1	14.1	14.0	13.8	13.6	13.8	14.2	14.1	14.0	14.2	14.5	14.6	14.7	0.8	3	50 055
Poland	12.7	12.2	12.3	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.4	12.3	12.6	0.4	12	54 271
Portugal	8.5	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	0.8	19	16 182
Romania	9.4	9.2	9.6	9.7	9.8	9.3	9.3	8.6	9.0	8.7	8.6	8.5	8.1	-1.5	22	12 958
Slovenia	13.9	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.7	14.4	14.5	0.5	4	5 606
Slovakia	13.7	13.0	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.8	1.3	8	10 871
Finland	11.3	11.2	11.5	11.7	11.5	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	1.3	11	26 639
Sweden	3.4	3.3	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	-0.2	27	12 377
United Kingdom	5.8	6.1	6.2	6.2	6.1	6.3	6.3	6.2	6.3	6.3	6.1	6.0	6.1	-0.1	24	157 712
Iceland	3.0	2.9	3.1	3.2	2.9	2.7	2.9	3.9	3.9	3.6	3.7	3.7	3.6	0.5		545
Norway	9.6	9.2	8.7	8.5	8.7	8.6	9.6	9.4	9.3	9.3	9.5	10.0	10.5	1.8		36 423

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 22: Social contributions as % of total taxation - Total (compulsory actual contributions)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	32.0	31.8	31.3	30.6	30.3	31.2	32.9	32.3	32.0	31.7	31.5	31.3	30.9	-0.4		1 760 352
EA-19	36.4	36.2	35.7	34.9	34.4	35.3	36.7	36.5	36.2	35.7	35.5	35.4	35.1	-0.6		1 475 425
Belgium	31.7	31.0	30.6	30.5	31.0	31.5	33.3	32.3	32.2	31.9	31.7	31.5	31.8	1.2	13	58 825
Bulgaria	33.2	31.5	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	-4.0	21	3 562
Czech Republic	44.0	42.7	43.2	44.1	43.7	45.0	44.3	44.8	43.4	43.1	42.4	42.9	42.3	-0.9	2	24 250
Denmark	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	-0.1	28	185
Germany	43.5	43.5	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.3	39.2	-3.6	5	458 044
Estonia	34.3	33.1	34.0	32.8	33.1	36.4	36.8	38.4	36.8	35.2	34.7	33.8	33.4	-0.6	12	2 290
Ireland	12.9	12.9	12.7	12.3	13.4	15.3	18.4	18.1	18.8	17.1	17.4	17.0	16.4	3.7	26	10 022
Greece	34.9	34.5	33.6	33.0	33.7	33.8	33.1	34.2	31.8	30.8	30.2	29.1	29.4	-4.2	16	18 807
Spain	36.0	34.9	33.8	33.1	32.7	37.3	40.8	38.4	38.6	36.8	35.3	34.9	34.2	0.4	9	124 543
France	37.9	37.3	37.1	37.1	37.1	37.1	38.9	38.4	37.7	37.2	37.1	37.3	36.9	-0.2	8	369 272
Croatia	31.8	32.3	32.0	31.3	31.1	31.8	33.2	32.6	32.9	31.9	30.8	32.1	31.7	-0.3	14	5 225
Italy	29.7	30.4	30.7	29.0	29.8	31.0	31.7	31.4	31.2	30.1	30.2	29.9	30.1	-0.5	15	213 956
Cyprus	22.2	23.8	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.6	23.9	24.8	25.4	1.6	23	1 483
Latvia	30.7	30.0	28.4	28.0	27.8	28.7	33.9	31.0	31.2	30.4	29.7	29.0	28.6	0.2	20	2 030
Lithuania	32.1	31.4	30.4	30.3	30.3	31.1	41.8	41.5	40.8	40.1	40.0	40.2	40.0	9.6	3	4 338
Luxembourg	28.2	28.7	27.8	27.7	27.5	28.3	29.8	28.9	29.1	29.2	29.0	28.4	28.8	1.0	19	5 572
Hungary	33.2	32.6	33.5	33.6	34.1	34.0	32.9	31.8	35.4	33.7	33.9	33.7	33.5	0.1	11	14 387
Malta	20.6	20.1	18.9	18.3	17.0	17.9	17.7	18.0	18.2	17.9	17.6	17.0	17.0	-1.8	25	504
Netherlands	36.9	37.1	34.5	36.0	34.9	37.0	36.1	36.3	38.4	40.8	40.8	39.6	37.7	3.2	7	96 386
Austria	33.1	33.2	33.7	33.9	33.3	32.9	34.3	34.1	33.9	33.7	33.8	33.9	33.6	-0.1	10	50 055
Poland	39.2	38.3	37.2	36.1	34.4	33.1	35.8	34.7	35.2	37.6	38.7	38.5	38.9	1.7	6	54 271
Portugal	27.0	26.9	26.6	25.8	25.6	26.4	28.6	28.2	27.5	27.3	26.1	26.2	26.1	-0.4	22	16 182
Romania	34.2	33.7	34.7	34.2	33.7	33.6	35.5	32.8	32.0	31.5	31.5	31.0	28.8	-5.8	18	12 958
Slovenia	37.2	37.2	36.9	36.6	36.3	37.7	40.1	40.1	40.0	40.3	39.7	39.2	39.5	2.6	4	5 606
Slovakia	41.9	41.0	39.9	39.7	39.6	40.3	43.1	43.3	42.5	43.8	44.2	43.3	42.9	3.0	1	10 871
Finland	26.7	26.8	27.3	27.9	27.6	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	1.7	17	26 639
Sweden	7.4	7.3	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	0.0	27	12 377
United Kingdom	18.1	18.7	18.6	18.3	18.2	18.0	19.3	18.6	18.4	18.8	18.5	18.4	18.4	-0.2	24	157 712
Iceland	8.4	8.0	7.9	7.9	7.4	7.6	9.0	11.7	11.4	10.4	10.3	9.5	9.8	2.0		545
Norway	23.1	21.7	20.4	19.9	20.7	20.8	23.3	22.4	22.0	22.5	23.8	25.6	27.0	6.5		36 423

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 23: Social contributions as % of GDP - Employers (compulsory actual contributions)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	6.8	6.7	6.7	6.6	6.6	6.8	7.0	6.9	6.9	6.9	6.9	6.9	6.8	0.1		994 615
EA-19	8.0	7.9	7.8	7.7	7.7	7.8	8.0	7.9	8.0	8.0	8.0	8.0	8.0	0.2		831 959
Belgium	8.3	8.1	8.0	8.0	8.1	8.3	8.6	8.4	8.6	8.8	8.9	8.8	8.8	0.8	4	36 081
Bulgaria	7.8	7.6	6.8	5.5	5.3	4.6	4.3	4.2	4.3	4.0	4.5	4.8	4.7	-2.0	21	2 143
Czech Republic	9.7	9.5	9.5	9.5	9.5	9.5	8.9	9.3	9.4	9.4	9.5	9.3	9.3	-0.2	3	15 488
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	28	74
Germany	7.2	7.0	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.6	-0.2	12	199 164
Estonia	10.2	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	0.9	2	2 171
Ireland	2.6	2.6	2.6	2.7	2.9	3.1	3.1	3.0	3.1	2.8	3.0	3.0	2.4	-0.2	27	6 211
Greece	5.1	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	-0.7	23	7 712
Spain	8.7	8.6	8.6	8.6	8.7	8.6	8.5	8.4	8.4	8.2	8.1	8.2	8.2	-0.4	7	88 275
France	10.9	10.7	10.8	10.8	10.7	10.7	11.1	11.0	11.2	11.3	11.4	11.5	11.4	0.6	1	247 780
Croatia	6.2	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.3	0.1	13	2 770
Italy	8.4	8.4	8.3	8.1	8.5	8.7	9.1	9.0	8.9	8.9	8.8	8.7	8.7	0.3	6	142 631
Cyprus	4.3	4.8	5.3	5.0	4.6	4.8	5.3	5.5	5.4	5.3	5.1	5.6	5.7	0.4	15	1 007
Latvia	6.1	6.0	5.7	5.8	5.7	5.8	6.7	6.4	6.1	6.1	6.1	5.8	5.9	0.1	14	1 432
Lithuania	7.6	7.5	7.2	7.5	7.5	7.9	8.5	7.5	7.2	7.2	7.2	7.4	7.8	0.6	9	2 916
Luxembourg	4.8	4.7	4.6	4.4	4.3	4.5	5.0	4.7	4.7	4.8	4.7	4.6	4.6	0.0	22	2 373
Hungary	9.7	9.3	9.5	9.3	9.6	9.6	9.0	7.7	7.8	7.5	7.4	7.5	7.6	-1.9	10	8 376
Malta	2.7	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.7	2.7	0.0	26	234
Netherlands	4.1	4.1	3.8	4.3	4.2	4.5	4.6	4.6	4.7	5.1	4.8	5.3	5.1	1.4	18	34 822
Austria	6.7	6.6	6.5	6.5	6.4	6.5	6.6	6.6	6.6	6.6	6.8	6.8	6.9	0.3	11	23 289
Poland	5.1	4.9	4.9	4.8	4.8	4.6	4.6	5.0	4.9	5.3	5.2	5.3	5.2	0.3	17	22 514
Portugal	4.5	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	0.5	19	9 210
Romania	6.2	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	-1.3	20	8 031
Slovenia	5.3	5.3	5.5	5.4	5.3	5.4	5.6	5.7	5.6	5.7	5.6	5.4	5.5	0.1	16	2 135
Slovakia	8.3	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	1.1	8	6 283
Finland	8.5	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	0.1	5	18 232
Sweden	2.6	2.6	2.6	2.6	2.6	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	0.1	25	12 022
United Kingdom	3.2	3.3	3.4	3.4	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.5	0.2	24	91 239
Iceland	3.0	2.9	3.1	3.2	2.9	2.7	2.9	3.9	3.9	3.6	3.7	3.7	3.6	0.5		545
Norway	5.8	5.5	5.3	5.2	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.1	0.9		21 382

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 24: Social contributions as % of total taxation - Employers (compulsory actual contributions)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	18.3	18.1	17.8	17.5	17.5	17.9	18.8	18.5	18.3	18.0	17.8	17.7	17.5	-0.4		994 615
EA-19	20.8	20.7	20.4	20.0	19.8	20.2	21.0	20.9	20.7	20.3	20.0	20.0	19.8	-0.6		831 959
Belgium	19.1	18.6	18.4	18.5	18.8	19.2	20.2	19.6	19.7	19.6	19.4	19.4	19.5	1.1	11	36 081
Bulgaria	25.5	23.9	22.2	18.4	16.6	14.9	16.0	16.4	17.0	15.0	16.0	16.7	16.3	-5.9	16	2 143
Czech Republic	28.4	27.4	27.7	28.0	27.6	28.6	27.8	28.6	27.7	27.5	27.2	27.4	27.0	-0.7	2	15 488
Denmark	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	28	74
Germany	19.0	18.9	18.3	17.6	16.9	16.7	17.2	17.6	17.3	17.2	17.1	17.1	17.0	-1.3	14	199 164
Estonia	33.0	31.8	32.7	31.8	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.7	-1.0	1	2 171
Ireland	9.0	8.7	8.7	8.7	9.5	10.8	11.1	10.6	11.1	10.1	10.3	10.3	10.2	1.5	25	6 211
Greece	16.3	15.9	15.9	15.0	15.6	15.9	15.1	15.8	14.3	13.7	13.2	12.5	12.1	-3.8	23	7 712
Spain	26.1	25.2	24.5	24.0	23.8	26.9	28.4	26.8	27.1	25.4	24.4	24.4	24.2	-0.3	6	88 275
France	25.9	25.4	25.3	25.2	25.1	25.3	26.5	26.1	25.8	25.4	25.1	25.2	24.8	-0.5	5	247 780
Croatia	16.6	17.2	17.0	16.7	16.6	17.0	17.7	17.5	17.6	16.7	15.7	16.9	16.8	-0.3	15	2 770
Italy	21.1	21.4	21.4	20.3	20.7	21.0	21.8	21.7	21.4	20.4	20.3	20.1	20.1	-1.3	8	142 631
Cyprus	15.0	16.4	17.0	15.4	12.8	13.8	16.7	17.1	16.9	16.7	16.2	16.8	17.3	0.3	13	1 007
Latvia	22.2	21.7	20.5	20.3	20.1	20.7	24.5	23.1	21.9	21.2	21.4	20.1	20.2	-0.4	7	1 432
Lithuania	26.5	25.9	24.8	24.9	25.0	25.8	28.2	26.6	26.4	26.7	26.7	27.0	26.9	2.0	3	2 916
Luxembourg	12.5	12.6	12.1	12.0	11.8	12.1	12.8	12.5	12.5	12.4	12.3	12.1	12.3	0.1	22	2 373
Hungary	25.9	25.1	26.0	25.4	24.2	24.2	23.1	20.6	21.2	19.6	19.5	19.7	19.5	-6.4	10	8 376
Malta	9.3	9.0	8.5	8.2	7.6	8.0	8.0	8.1	8.3	8.2	8.1	7.9	7.9	-0.6	26	234
Netherlands	11.6	11.5	10.7	11.7	11.7	12.2	12.9	12.9	13.1	14.0	13.3	14.1	13.6	3.0	21	34 822
Austria	15.6	15.5	15.8	15.9	15.7	15.5	16.0	16.0	15.9	15.8	15.8	15.9	15.6	-0.2	18	23 289
Poland	15.8	15.3	14.9	14.4	13.9	13.6	14.9	16.0	15.4	16.4	16.4	16.5	16.1	1.2	17	22 514
Portugal	14.5	15.0	14.9	13.8	14.2	14.6	15.8	16.1	15.8	15.7	15.1	14.8	14.9	-0.1	20	9 210
Romania	22.3	21.6	22.9	22.0	21.3	21.5	22.2	20.8	19.8	19.9	20.4	19.9	17.9	-5.1	12	8 031
Slovenia	14.2	14.1	14.4	14.3	14.2	14.8	15.5	15.4	15.3	15.4	15.2	14.8	15.0	0.7	19	2 135
Slovakia	25.5	23.9	22.1	21.4	21.3	22.5	23.4	24.2	23.1	23.7	24.9	24.7	24.8	2.7	4	6 283
Finland	20.1	20.2	20.4	20.4	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	-0.6	9	18 232
Sweden	5.8	5.7	5.5	5.6	5.7	6.0	6.1	6.0	6.3	6.4	6.4	6.4	6.2	0.7	27	12 022
United Kingdom	10.0	10.2	10.2	10.0	10.4	10.4	11.0	10.6	10.5	10.8	10.7	10.7	10.6	0.5	24	91 239
Iceland	8.4	8.0	7.9	7.9	7.4	7.6	9.0	11.7	11.4	10.4	10.3	9.5	9.8	2.0		545
Norway	13.9	13.1	12.4	12.2	12.6	12.7	14.2	13.6	13.3	13.6	14.5	15.3	15.8	3.5		21 382

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 25: Social contributions as % of GDP - Households (compulsory actual contributions)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	5.1	5.1	5.0	5.0	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.3	5.2	0.2		765 737
EA-19	6.0	5.9	5.8	5.8	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.2	0.3		643 467
Belgium	5.5	5.4	5.3	5.2	5.2	5.4	5.6	5.5	5.5	5.5	5.6	5.5	5.5	0.3	11	22 743
Bulgaria	2.4	2.4	2.7	2.6	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	0.4	19	1 419
Czech Republic	5.3	5.3	5.3	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	5.3	5.2	0.0	13	8 762
Denmark	0.1	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	28	111
Germany	9.2	9.1	9.1	8.8	8.3	8.3	8.8	8.5	8.5	8.5	8.5	8.5	8.5	-0.5	3	258 880
Estonia	0.4	0.4	0.4	0.3	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.2	26	119
Ireland	1.1	1.2	1.2	1.1	1.2	1.3	2.1	2.1	2.1	2.0	2.0	1.9	1.5	0.3	25	3 811
Greece	5.9	5.7	5.6	5.6	5.8	5.7	5.5	5.9	5.9	6.1	6.0	6.0	6.3	0.7	6	11 095
Spain	3.3	3.3	3.3	3.3	3.2	3.3	3.7	3.6	3.6	3.7	3.6	3.5	3.4	0.1	18	36 268
France	5.0	5.0	5.0	5.1	5.1	5.0	5.2	5.2	5.1	5.3	5.5	5.6	5.6	0.5	10	121 492
Croatia	5.6	5.5	5.4	5.4	5.4	5.4	5.6	5.5	5.4	5.5	5.5	5.6	5.6	0.2	9	2 455
Italy	3.4	3.5	3.6	3.5	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.3	4.3	0.7	14	71 325
Cyprus	2.1	2.2	2.2	2.1	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.6	2.7	0.5	22	476
Latvia	2.3	2.3	2.2	2.2	2.2	2.2	2.6	2.2	2.6	2.6	2.4	2.6	2.5	0.3	24	598
Lithuania	1.6	1.6	1.6	1.6	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.7	3.8	2.2	17	1 422
Luxembourg	6.0	6.0	6.0	5.7	5.7	6.0	6.6	6.2	6.2	6.5	6.4	6.2	6.2	0.2	7	3 199
Hungary	2.7	2.8	2.8	3.0	3.9	3.9	3.8	4.2	5.2	5.4	5.5	5.4	5.5	2.7	12	6 011
Malta	3.3	3.3	3.3	3.2	3.1	3.2	3.1	3.1	3.2	3.1	3.1	3.1	3.1	-0.2	20	270
Netherlands	8.9	9.0	8.4	8.8	8.3	9.0	8.2	8.5	9.1	9.6	10.1	9.6	9.1	0.7	1	61 564
Austria	7.5	7.5	7.4	7.3	7.2	7.3	7.6	7.5	7.5	7.5	7.7	7.8	7.9	0.5	4	26 766
Poland	7.6	7.3	7.4	7.3	7.1	6.7	6.5	5.9	6.3	6.8	7.1	7.0	7.4	0.0	5	31 757
Portugal	3.9	3.6	3.6	3.8	3.6	3.8	3.8	3.7	3.8	3.7	3.7	3.9	3.9	0.3	16	6 972
Romania	3.3	3.3	3.2	3.4	3.6	3.3	3.5	3.1	3.4	3.2	3.0	3.0	3.1	-0.2	21	4 927
Slovenia	8.6	8.7	8.5	8.4	8.2	8.4	9.0	9.2	9.1	9.2	9.0	9.0	9.0	0.5	2	3 471
Slovakia	5.3	5.4	5.6	5.4	5.3	5.2	5.7	5.3	5.6	5.7	5.8	5.8	5.8	0.3	8	4 589
Finland	2.8	2.7	2.9	3.2	3.0	2.9	3.2	3.5	3.5	3.8	3.8	4.0	4.0	1.1	15	8 407
Sweden	0.7	0.7	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.3	27	356
United Kingdom	2.6	2.8	2.8	2.8	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.5	2.6	-0.2	23	66 473
Iceland	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		
Norway	3.8	3.6	3.4	3.3	3.4	3.4	3.8	3.7	3.7	3.7	3.7	4.0	4.3	0.9		15 041

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 26: Social contributions as % of total taxation - Households (compulsory actual contributions)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	13.7	13.7	13.4	13.2	12.8	13.3	14.0	13.7	13.7	13.6	13.7	13.6	13.4	0.0		765 737
EA-19	15.6	15.6	15.3	15.0	14.5	15.0	15.7	15.6	15.5	15.4	15.5	15.4	15.3	0.0		643 467
Belgium	12.6	12.4	12.1	12.0	12.1	12.3	13.1	12.7	12.5	12.4	12.2	12.2	12.3	0.1	13	22 743
Bulgaria	7.8	7.6	8.9	8.6	7.7	9.2	10.6	9.3	9.4	10.5	10.4	10.9	10.8	1.9	17	1 419
Czech Republic	15.6	15.3	15.5	16.1	16.1	16.4	16.5	16.2	15.7	15.6	15.3	15.5	15.3	-0.2	9	8 762
Denmark	0.2	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	28	111
Germany	24.4	24.6	24.5	23.6	22.3	22.1	23.0	23.2	22.8	22.5	22.2	22.2	22.1	-2.4	4	258 880
Estonia	1.3	1.3	1.3	0.9	1.0	1.1	2.0	2.8	2.8	2.7	2.1	2.1	1.7	0.4	26	119
Ireland	3.9	4.2	4.1	3.6	3.8	4.5	7.3	7.5	7.6	7.0	7.1	6.7	6.2	2.2	25	3 811
Greece	18.7	18.7	17.7	18.0	18.1	17.9	17.9	18.4	17.5	17.2	17.0	16.6	17.3	-0.3	7	11 095
Spain	9.9	9.7	9.3	9.0	8.9	10.4	12.4	11.5	11.5	11.4	10.9	10.5	10.0	0.7	19	36 268
France	12.0	11.9	11.8	11.9	11.9	11.9	12.5	12.3	11.9	11.8	12.0	12.2	12.1	0.3	14	121 492
Croatia	15.2	15.0	14.9	14.6	14.5	14.8	15.5	15.1	15.3	15.2	15.1	15.1	14.9	0.0	10	2 455
Italy	8.6	9.1	9.3	8.7	9.2	10.0	9.9	9.7	9.7	9.6	9.9	9.9	10.0	0.8	18	71 325
Cyprus	7.2	7.4	6.9	6.5	6.1	6.4	7.9	8.1	8.0	7.9	7.7	7.9	8.2	1.3	23	476
Latvia	8.4	8.3	7.8	7.7	7.7	7.9	9.4	8.0	9.3	9.2	8.3	8.8	8.4	0.6	22	598
Lithuania	5.6	5.6	5.6	5.4	5.3	5.3	13.6	14.9	14.4	13.5	13.4	13.2	13.1	7.5	12	1 422
Luxembourg	15.7	16.1	15.7	15.7	15.7	16.2	17.0	16.4	16.6	16.7	16.7	16.3	16.5	0.8	8	3 199
Hungary	7.3	7.5	7.5	8.2	9.9	9.8	9.8	11.2	14.1	14.1	14.4	14.0	14.0	6.5	11	6 011
Malta	11.3	11.1	10.4	10.1	9.4	9.8	9.7	9.9	9.9	9.7	9.5	9.1	9.1	-1.3	21	270
Netherlands	25.4	25.6	23.8	24.2	23.1	24.8	23.2	23.4	25.3	26.8	27.6	25.6	24.1	0.3	2	61 564
Austria	17.5	17.7	17.9	18.0	17.6	17.5	18.3	18.1	18.0	17.9	18.0	18.0	18.0	0.1	6	26 766
Poland	23.4	23.0	22.3	21.7	20.5	19.6	21.0	18.7	19.8	21.2	22.2	22.0	22.8	0.5	3	31 757
Portugal	12.5	11.9	11.6	12.1	11.4	11.8	12.8	12.1	11.7	11.5	11.0	11.5	11.3	-0.4	15	6 972
Romania	11.9	12.1	11.7	12.1	12.4	12.1	13.3	12.0	12.2	11.6	11.1	11.1	11.0	-0.8	16	4 927
Slovenia	23.1	23.2	22.5	22.4	22.1	22.9	24.7	24.7	24.7	24.9	24.4	24.4	24.4	1.9	1	3 471
Slovakia	16.4	17.2	17.8	18.4	18.3	17.8	19.8	19.1	19.5	20.1	19.3	18.5	18.1	0.3	5	4 589
Finland	6.6	6.6	6.9	7.5	7.3	7.1	7.8	8.7	8.3	8.9	8.7	9.0	9.1	2.3	20	8 407
Sweden	1.6	1.6	0.9	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.7	27	356
United Kingdom	8.1	8.5	8.5	8.3	7.8	7.6	8.3	8.0	7.9	8.0	7.8	7.7	7.8	-0.7	24	66 473
Iceland	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		
Norway	9.2	8.6	8.1	7.7	8.1	8.1	9.1	8.7	8.8	8.9	9.4	10.4	11.1	3.1		15 041

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 27: Capital transfers (representing taxes assessed but unlikely to be collected) as % of GDP

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark	0.1	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.6	0.6	0.5
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	0.5	0.4	0.4	0.4	0.4	0.6	0.9	0.8	0.8	0.8	0.6	0.4	0.5
France	0.1	0.2	0.1	0.2	0.2	0.2	0.3	0.2	0.3	0.2	0.3	0.3	0.2
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	0.1	0.1	0.0	0.1	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland	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
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Slovenia	0.0	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

See explanatory notes in Annex B.
Source: DG Taxation and Customs Union, based on Eurostat data

Table 28: Capital transfers (representing taxes assessed but unlikely to be collected) as % of total taxation

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
EU-28	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.5	0.4	1.2	1.1	1.2
EA-19	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.5	0.4	1.2	1.1	1.2
Belgium	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.5	0.4	1.2	1.1	1.2
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	1.5	1.2	1.2	1.2	1.2	1.7	2.9	2.5	2.6	2.4	1.9	1.2	1.3
France	0.3	0.4	0.2	0.4	0.5	0.6	0.7	0.6	0.7	0.5	0.7	0.7	0.5
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	0.3	0.2	0.2	0.2	0.1	0.2	0.6	0.4	0.2	0.2	0.2	0.1	0.2
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Slovenia	0.1	0.2	0.3	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.0	0.0
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

See explanatory notes in Annex B.
Source: DG Taxation and Customs Union, based on Eurostat data

Table 29: Taxes received by level of government as % of GDP - Central government

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	20.0	20.2	20.5	20.8	20.9	20.3	19.0	19.6	19.7	20.0	20.2	20.4	20.7	0.2		3 036 559
EA-19	17.2	17.2	17.3	17.5	17.7	17.0	16.3	16.8	16.7	17.1	17.4	17.5	17.5	0.2		1 830 888
Belgium (3)	14.8	14.4	14.0	13.7	13.2	13.0	11.5	12.4	11.7	13.1	13.6	13.6	15.0	1.0	26	61 578
Belgium (4)	24.9	25.2	25.2	25.0	24.7	25.0	23.6	24.3	24.6	25.6	26.1	26.1	24.5	-0.7		100 507
Bulgaria	19.9	21.2	20.5	21.1	22.9	22.2	19.0	18.5	17.7	19.0	19.8	19.6	20.2	-0.3	18	9 130
Czech Republic	24.8	25.1	24.0	23.7	24.1	23.0	22.1	22.5	23.6	24.0	24.2	23.2	23.7	-0.3	10	39 622
Denmark	30.2	31.4	33.1	31.9	35.1	33.5	33.4	33.0	33.1	33.7	34.6	37.6	34.9	1.7	1	92 851
Germany	11.0	10.4	10.6	10.8	11.3	11.4	11.6	11.1	11.4	11.6	11.5	11.5	11.5	0.9	28	347 831
Estonia	25.9	26.2	24.9	25.6	26.2	25.8	28.5	26.7	25.3	25.6	25.9	26.7	27.9	3.0	5	5 646
Ireland	27.8	28.8	29.2	30.6	30.0	28.1	27.1	26.8	26.8	27.2	27.7	28.2	23.2	-6.1	14	59 302
Greece	19.8	19.3	20.5	19.7	20.1	20.0	19.6	20.6	22.4	23.8	23.9	24.6	25.0	4.4	8	43 884
Spain	14.6	15.0	15.7	16.1	16.7	13.1	10.6	12.7	12.2	12.0	13.8	14.3	14.5	-1.2	27	155 495
France	16.8	17.6	17.2	16.5	15.9	15.4	13.9	15.3	14.7	15.3	15.8	15.7	15.8	-1.4	23	345 540
Croatia	21.7	20.9	20.9	21.2	21.2	20.7	19.9	20.2	19.6	20.1	20.8	20.3	21.3	0.5	16	9 351
Italy	21.5	21.0	20.8	22.1	22.4	21.9	22.4	22.3	22.3	23.6	23.7	23.6	23.7	2.9	11	389 163
Cyprus	22.0	21.8	23.2	24.3	28.4	27.0	23.3	23.2	23.3	23.3	23.3	24.4	24.0	0.8	9	4 233
Latvia	14.2	14.3	15.1	15.6	15.1	14.4	12.9	13.4	13.6	14.3	14.5	14.8	15.0	-0.1	25	3 658
Lithuania	19.0	19.3	19.7	20.5	20.3	20.5	17.0	16.0	15.5	15.6	15.6	15.8	16.7	-3.0	22	6 247
Luxembourg	25.3	24.8	26.1	24.8	25.1	25.2	25.9	25.3	25.0	26.2	26.3	26.3	25.9	-0.2	7	13 274
Hungary	21.7	21.4	21.0	21.0	22.6	24.4	24.3	23.5	21.7	23.3	22.9	23.2	23.7	2.6	12	25 963
Malta	29.4	29.9	31.3	31.7	32.6	31.9	32.3	31.1	31.7	31.9	32.3	33.8	33.5	2.2	2	2 945
Netherlands	20.6	20.4	21.4	21.8	21.9	21.4	21.0	21.3	20.4	19.6	19.9	20.9	21.7	0.3	15	146 623
Austria	29.1	28.8	27.9	27.4	27.7	28.4	27.5	27.5	27.7	28.2	28.7	28.8	29.4	1.5	4	99 819
Poland	16.7	15.7	16.5	17.2	18.1	18.2	15.9	16.5	16.7	16.0	15.6	15.5	15.6	-0.9	24	67 127
Portugal	21.7	20.7	21.1	21.6	21.9	21.6	19.7	20.3	21.8	21.2	23.2	23.2	23.4	2.2	13	41 956
Romania	17.3	17.2	17.4	17.9	18.1	17.4	16.0	16.5	18.0	17.6	17.5	17.7	18.7	1.3	20	29 997
Slovenia	20.8	20.7	21.2	21.0	20.2	19.5	18.2	18.3	18.1	18.1	18.3	18.5	18.8	-2.4	19	7 251
Slovakia	18.0	17.5	18.4	17.0	17.0	16.7	15.8	15.3	15.8	15.3	16.2	17.1	18.0	-0.4	21	14 167
Finland	22.1	21.9	21.8	21.5	21.1	20.5	19.0	18.7	20.1	20.3	20.7	20.8	20.7	-1.1	17	43 346
Sweden	26.9	27.2	28.5	28.5	28.4	27.0	26.9	27.1	26.5	26.1	26.2	26.3	27.1	-1.4	6	121 037
United Kingdom	30.4	31.1	31.4	32.1	31.9	33.3	30.6	31.6	32.3	31.6	31.4	31.0	31.5	0.1	3	810 593
Iceland	27.0	28.0	30.6	30.8	29.3	26.0	23.2	24.9	25.3	26.0	26.3	29.1	27.3	-3.3		4 129
Norway	35.5	36.5	36.9	37.4	36.8	36.5	35.5	36.2	37.0	36.3	34.6	33.5	32.9	-4.0		114 607

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 30: Taxes received by level of government as % of total taxation - Central government

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	53.6	54.2	54.5	54.7	54.9	53.5	51.3	52.7	52.2	52.2	52.2	52.6	53.3	-1.2		3 036 559
EA-19	44.8	45.2	45.3	45.3	45.5	44.4	43.0	44.1	43.4	43.2	43.6	43.5	43.5	-1.8		1 830 888
Belgium (€)	34.1	33.1	32.1	31.7	30.7	29.8	26.8	28.7	26.8	29.2	29.7	29.8	33.3	1.2	27	61 578
Belgium (%)	57.2	57.8	58.0	57.9	57.3	57.4	55.2	56.3	56.4	57.1	57.1	57.4	54.3	-3.7		100 507
Bulgaria	65.2	67.0	67.1	70.6	72.4	72.2	70.1	71.1	70.0	71.1	70.2	68.8	69.5	2.3	7	9 130
Czech Republic	72.8	72.8	70.2	70.0	70.2	69.6	68.9	69.1	69.8	70.1	69.4	68.6	69.1	-1.1	8	39 622
Denmark	66.3	67.6	69.0	68.7	75.7	74.8	73.9	72.8	72.8	73.2	73.3	74.9	73.3	4.2	5	92 851
Germany	29.0	28.1	28.6	29.0	30.2	30.2	30.2	30.3	30.7	30.6	30.2	30.1	29.7	1.1	28	347 831
Estonia	83.9	83.8	83.0	84.0	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	-0.7	4	5 646
Ireland	97.4	97.5	97.3	97.5	97.3	96.9	96.4	96.2	96.3	96.1	96.4	96.8	97.1	-0.3	2	59 302
Greece	63.0	63.4	64.5	63.6	63.1	62.8	63.7	64.2	66.6	67.0	67.5	68.7	68.6	4.2	9	43 884
Spain	44.1	44.0	44.6	44.8	45.8	40.9	35.7	40.5	39.0	37.2	41.7	42.3	42.7	-1.9	25	155 495
France	39.9	41.9	40.3	38.2	37.3	36.3	33.2	36.4	34.0	34.3	34.8	34.2	34.5	-5.8	26	345 540
Croatia	58.3	57.3	57.6	57.7	57.3	56.3	54.6	56.0	55.5	56.1	56.8	55.3	56.7	-0.9	18	9 351
Italy	54.0	53.6	53.3	55.2	54.1	53.1	53.8	53.7	53.8	54.4	54.6	54.5	54.8	1.5	20	389 163
Cyprus	76.4	74.1	73.8	75.8	78.8	77.6	73.1	72.8	73.1	73.7	74.0	73.4	72.6	-1.2	6	4 233
Latvia	51.8	51.9	54.2	54.4	53.7	51.8	47.2	47.9	48.7	50.0	50.8	51.1	51.5	-2.7	21	3 658
Lithuania	66.5	66.7	67.6	67.9	67.8	66.9	66.4	66.4	67.0	67.7	68.3	69.1	68.6	-10.0	16	6 247
Luxembourg	66.4	66.9	68.3	68.4	68.6	67.7	66.3	67.3	66.9	67.7	68.3	69.1	68.6	0.3	10	13 274
Hungary	58.1	57.8	57.3	57.3	57.1	61.7	62.2	62.8	59.1	60.6	60.2	60.8	60.5	3.2	15	25 963
Malta	100.0	99.4	99.0	99.2	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.5	0.4	1	2 945
Netherlands	58.4	58.0	60.6	59.9	60.9	58.7	59.3	59.1	56.9	54.4	54.5	55.6	57.4	-3.2	17	146 623
Austria	68.1	68.0	67.4	67.1	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.1	-0.3	12	99 819
Poland	51.5	49.2	50.1	51.1	52.4	53.2	51.1	52.7	52.4	49.8	48.7	48.5	48.1	-2.0	23	67 127
Portugal	69.1	68.7	68.6	69.1	68.8	68.1	66.0	66.7	67.5	66.6	68.0	67.8	67.8	-0.9	11	41 956
Romania	62.7	63.3	62.8	62.9	62.4	63.1	60.9	63.2	64.0	63.5	64.0	64.4	66.7	4.0	13	29 997
Slovenia	55.6	55.4	55.9	55.7	54.4	53.4	49.9	49.2	49.2	48.8	49.5	50.3	51.1	-4.8	22	7 251
Slovakia	55.2	55.5	58.8	58.2	58.2	57.6	54.9	54.7	55.3	54.1	53.9	54.9	55.9	-2.9	19	14 167
Finland	52.1	52.2	51.8	50.9	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.1	-4.7	24	43 346
Sweden	59.2	59.6	61.1	62.0	63.3	61.4	61.1	62.7	62.3	61.3	61.2	61.8	62.6	1.5	14	121 037
United Kingdom	94.7	94.7	94.7	94.8	94.8	94.9	94.2	94.4	94.6	94.6	94.5	94.5	94.6	-0.1	3	810 593
Iceland	75.8	76.5	77.1	75.8	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	-2.8		4 129
Norway	85.2	86.3	86.7	87.3	87.4	88.1	86.1	86.4	87.9	87.5	86.7	86.1	84.9	-1.8		114 607

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 31: Taxes received by level of government as % of GDP - State government

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.2	2.2	2.2	2.3	0.3		332 676
EA-19	2.8	2.8	2.7	2.8	2.9	2.9	2.8	2.6	2.8	3.0	3.0	3.1	3.2	0.4		332 676
Belgium (3)	10.5	10.3	10.5	10.4	10.4	10.7	10.6	10.2	10.7	10.8	11.0	10.9	10.6	0.1		43 532
Belgium (4)	2.1	2.1	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.3	2.5	2.4	3.4	1.2		14 147
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Denmark	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Germany	7.9	7.8	7.7	8.0	8.3	8.4	8.2	7.7	7.8	8.1	8.5	8.6	8.8	1.1		265 547
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	4.2	4.7	4.9	5.2	5.0	4.5	4.6	4.0	4.4	5.7	4.7	4.6	4.7	-0.2		50 810
France	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.0		2 172
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.00
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 32: Taxes received by level of government as % of total taxation - State government

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	5.5	5.4	5.3	5.4	5.5	5.6	5.7	5.3	5.4	5.7	5.7	5.7	5.8	0.5		332 676
EA-19	7.2	7.2	7.2	7.3	7.5	7.4	7.4	6.9	7.2	7.6	7.5	7.6	7.9	0.8		332 676
Belgium (€)	24.0	23.5	24.1	24.1	24.3	24.6	24.7	23.7	24.5	24.2	24.0	23.9	23.5	-0.6		43 532
Belgium (€)	4.8	4.9	5.2	5.3	5.3	5.2	5.0	5.2	5.3	5.1	5.4	5.3	7.6	2.5		14 147
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Denmark	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Germany	20.9	21.1	20.8	21.5	22.3	22.3	21.4	20.9	21.0	21.4	22.2	22.4	22.7	1.9		265 547
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	12.6	13.6	14.0	14.4	13.8	13.9	15.5	12.9	14.2	17.6	14.0	13.6	13.9	-0.1		50 810
France	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	-0.1		2 172
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.00
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 33: Taxes received by level of government as % of GDP - Local government

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	3.6	3.7	3.8	3.8	3.8	3.8	3.8	3.7	3.9	4.0	4.0	4.0	4.0	0.2		582 374
EA-19	3.4	3.5	3.6	3.6	3.7	3.7	3.7	3.5	3.8	3.9	4.0	4.0	4.0	0.4		415 074
Belgium (3)	2.3	2.2	2.2	2.2	2.3	2.0	2.4	2.2	2.3	2.1	2.2	2.2	2.3	0.1	15	9 296
Belgium (4)	2.2	2.1	2.1	2.2	2.2	2.0	2.3	2.2	2.2	2.1	2.2	2.1	2.2	0.1		9 091
Bulgaria	0.5	0.5	0.5	0.7	0.8	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.3		387
Czech Republic	4.1	4.3	5.0	4.8	4.8	4.7	4.5	4.5	4.6	4.6	5.0	5.0	5.0	0.0	7	8 274
Denmark	15.2	14.8	14.6	14.3	11.0	11.1	11.6	12.1	12.1	12.1	12.4	12.4	12.5	-2.1	2	33 381
Germany	2.4	2.6	2.7	2.9	3.0	3.1	2.8	2.8	2.9	3.0	3.0	3.0	3.1	0.4	12	92 887
Estonia	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.0	27	69
Ireland	0.6	0.6	0.7	0.6	0.7	0.8	0.9	0.9	0.9	1.0	0.9	0.8	0.6	-0.1	23	1 455
Greece	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.2	21	1 541
Spain	2.8	2.8	2.9	3.0	3.0	2.8	2.7	2.9	2.9	3.1	3.3	3.4	3.4	0.4	11	36 126
France	4.1	4.4	4.6	4.7	4.8	4.8	5.1	4.2	5.3	5.5	5.5	5.6	5.7	1.1	5	124 861
Croatia	3.7	3.8	3.8	4.1	4.3	4.4	4.4	4.1	4.1	4.3	4.5	4.5	4.3	0.5	8	1 873
Italy	6.4	6.1	6.1	6.2	6.5	6.4	5.9	6.0	6.1	6.6	6.5	6.6	6.4	0.2	4	104 527
Cyprus	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.6	0.5	0.5	0.1	26	88
Latvia	4.8	4.9	4.7	4.9	5.1	5.3	5.0	5.8	5.4	5.5	5.5	5.6	5.6	1.0	6	1 371
Lithuania	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.1	25	189
Luxembourg	2.3	1.8	1.7	1.6	1.6	1.7	1.8	1.6	1.7	1.5	1.3	1.2	1.3	-0.4	19	671
Hungary	4.3	4.4	4.2	4.3	4.4	2.5	2.6	2.4	2.4	2.4	2.2	2.2	2.3	-2.0	14	2 485
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	1.4	1.4	1.4	1.2	1.2	1.2	1.3	1.3	1.4	1.4	1.4	1.4	1.4	0.0	17	9 590
Austria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.0	18	4 477
Poland	3.1	4.1	4.2	4.3	4.6	4.6	4.1	4.0	3.9	4.0	4.0	4.1	4.2	0.0	9	17 954
Portugal	1.9	2.0	2.1	2.1	2.2	2.2	2.1	2.0	2.1	2.1	2.4	2.5	2.5	0.4	13	4 496
Romania	1.0	0.9	0.9	1.0	1.1	0.9	0.9	1.0	1.1	1.0	1.0	1.0	1.0	0.1	20	1 548
Slovenia	2.8	2.8	2.8	2.9	3.4	3.2	3.7	4.0	4.0	4.1	4.0	3.9	3.5	0.7	10	1353.90
Slovakia	1.3	1.3	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.5	-0.2	24	418
Finland	8.9	8.7	8.7	8.9	8.8	9.0	9.7	9.9	9.7	9.7	10.2	10.3	10.5	1.7	3	21 864
Sweden	15.1	15.0	15.0	14.7	13.7	14.1	14.2	13.3	13.1	13.5	13.7	13.3	13.3	-1.7	1	59 260
United Kingdom	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	0.0	16	42 139
Iceland	8.6	8.6	9.1	9.8	9.8	9.1	8.7	8.5	9.2	9.3	9.5	9.5	9.4	0.3		1 422
Norway	6.1	5.8	5.7	5.4	5.3	4.9	5.7	5.7	5.1	5.2	5.3	5.4	5.9	0.2		20 450

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 34: Taxes received by level of government as % of total taxation - Local government

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	9.7	9.9	10.0	10.0	9.9	10.0	10.2	9.8	10.3	10.4	10.4	10.3	10.2	0.2		582 374
EA-19	8.9	9.2	9.4	9.4	9.6	9.7	9.6	9.2	9.8	10.0	9.9	9.9	9.9	0.5		415 074
Belgium (€)	5.2	5.0	5.0	5.1	5.2	4.6	5.5	5.2	5.2	4.7	4.8	4.8	5.0	0.0	15	9 296
Belgium (€)	5.1	4.9	4.9	5.0	5.2	4.5	5.5	5.1	5.1	4.6	4.7	4.7	4.9	0.0		9 091
Bulgaria	1.6	1.6	1.8	2.3	2.6	2.9	2.8	2.9	3.0	2.9	3.0	3.0	2.9	1.2	21	387
Czech Republic	12.1	12.4	14.6	14.2	14.1	14.3	14.2	13.8	13.7	13.5	14.2	14.7	14.4	-0.2	6	8 274
Denmark	33.3	31.9	30.5	30.8	23.8	24.7	25.7	26.7	26.7	26.3	26.3	24.7	26.3	-4.1	2	33 381
Germany	6.4	7.0	7.3	7.8	7.9	8.1	7.5	7.5	7.7	7.9	7.8	7.8	7.9	0.7	12	92 887
Estonia	1.3	1.2	1.2	1.0	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	-0.2	27	69
Ireland	2.3	2.2	2.2	2.1	2.3	2.6	3.2	3.3	3.2	3.4	3.1	2.7	2.4	0.2	23	1 455
Greece	2.1	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	0.2	22	1 541
Spain	8.3	8.3	8.3	8.4	8.2	8.7	9.0	9.1	9.2	9.5	9.8	10.0	9.9	1.6	10	36 126
France	9.7	10.5	10.9	10.9	11.3	11.4	12.3	9.9	12.3	12.4	12.2	12.3	12.5	1.6	8	124 861
Croatia	9.9	10.4	10.4	11.0	11.6	11.9	12.2	11.4	11.6	12.0	12.3	12.3	11.4	0.9	9	1 873
Italy	16.0	15.7	15.7	15.5	15.8	15.5	14.2	14.5	14.7	15.2	14.9	15.3	14.7	-1.0	5	104 527
Cyprus	1.4	1.4	1.3	1.4	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.2	26	88
Latvia	17.6	17.7	16.7	16.9	17.9	19.0	18.4	20.6	19.5	19.1	19.1	19.4	19.3	2.6	4	1 371
Lithuania	1.7	1.7	1.5	1.3	1.2	1.2	1.6	1.8	1.6	1.6	1.6	1.7	1.7	0.3	24	189
Luxembourg	5.9	4.9	4.4	4.4	4.4	4.5	4.5	4.4	4.6	4.0	3.5	3.3	3.5	-1.0	18	671
Hungary	11.4	12.0	11.6	11.7	11.1	6.4	6.7	6.5	6.5	6.3	5.9	5.6	5.8	-5.8	14	2 485
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	3.9	4.0	4.0	3.3	3.3	3.3	3.7	3.7	3.8	3.9	3.8	3.8	3.8	-0.3	17	9 590
Austria	3.1	3.1	3.1	3.2	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	-0.1	20	4 477
Poland	9.6	12.8	12.7	12.9	13.3	13.5	13.1	12.6	12.3	12.6	12.6	12.9	12.9	0.2	7	17 954
Portugal	6.0	6.7	6.7	6.6	7.1	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	0.6	13	4 496
Romania	3.5	3.4	3.1	3.4	4.0	3.2	3.5	4.0	3.8	3.6	3.7	3.6	3.4	0.3	19	1 548
Slovenia	7.6	7.6	7.4	7.7	9.1	8.9	10.0	10.8	10.8	11.0	10.9	10.6	9.5	2.2	11	1353.90
Slovakia	4.0	4.2	2.3	2.4	2.3	2.2	2.5	2.4	2.4	2.5	2.4	2.3	1.6	-0.6	25	418
Finland	21.1	20.8	20.7	21.0	21.3	21.9	23.7	24.3	23.2	22.7	23.4	23.5	23.8	3.1	3	21 864
Sweden	33.1	32.8	32.1	31.9	30.4	32.0	32.2	30.7	30.8	31.8	31.9	31.3	30.7	-1.5	1	59 260
United Kingdom	4.8	4.8	4.8	4.7	4.7	4.6	5.3	5.1	4.9	4.9	5.0	5.0	4.9	0.1	16	42 139
Iceland	24.2	23.5	22.9	24.2	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	2.8		1 422
Norway	14.8	13.7	13.3	12.7	12.6	11.9	13.9	13.6	12.1	12.5	13.3	13.9	15.1	1.8		20 450

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 35: Taxes received by level of government as % of GDP - Social security funds

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	11.5	11.2	11.1	11.2	11.1	11.5	12.0	11.8	11.9	12.0	12.1	12.0	11.7	0.6		1 719 690
EA-19	14.8	14.4	14.4	14.5	14.4	14.6	15.1	14.9	15.1	15.4	15.5	15.5	15.4	0.9		1 608 045
Belgium (3)	15.4	16.2	16.3	16.4	16.5	17.3	17.8	17.7	18.5	18.3	18.5	18.4	16.6	0.3	2	68 321
Belgium (4)	13.8	13.6	13.3	13.3	13.3	13.7	14.2	13.9	14.0	14.3	14.5	14.4	14.4	1.0		58 981
Bulgaria	10.2	10.0	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.4	7.9	7.9	-1.6	21	3 562
Czech Republic	5.1	5.0	5.0	5.2	5.2	5.1	5.3	5.4	5.4	5.5	5.5	5.5	5.5	0.5	23	9 127
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	25	73
Germany	16.4	16.1	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.1	15.1	-0.7	3	458 044
Estonia	4.6	4.6	4.5	4.4	4.6	5.1	5.9	5.9	5.5	5.5	5.3	5.4	5.5	0.9	22	1 110
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	10.9	10.3	10.5	10.5	10.9	11.0	10.3	10.6	10.4	10.7	10.5	10.3	10.4	0.0	16	18 349
Spain	11.5	11.5	11.5	11.5	11.5	11.6	11.7	11.6	11.6	11.4	11.3	11.4	11.2	-0.3	14	120 289
France	21.0	20.0	20.7	21.8	21.8	22.1	22.8	22.5	23.1	23.6	24.0	24.4	24.2	3.5	1	528 025
Croatia	11.8	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.5	11.3	11.8	11.9	0.3	12	5 225
Italy	11.8	11.9	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	1.1	7	213 823
Cyprus	6.4	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.8	7.5	8.2	8.4	0.9	18	1 483
Latvia	8.4	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	0.4	19	2 030
Lithuania	9.1	9.1	8.8	9.1	9.1	9.5	12.4	11.6	11.1	10.8	10.8	11.1	11.6	2.7	13	4 320
Luxembourg	10.5	10.4	10.4	9.8	9.8	10.3	11.4	10.6	10.6	10.9	10.8	10.5	10.5	0.2	15	5 396
Hungary	11.4	11.1	11.2	11.2	12.4	12.4	12.0	11.4	12.5	12.6	12.8	12.7	13.0	1.8	8	14 276
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	13.0	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.2	2.1	5	96 386
Austria	11.5	11.4	11.4	11.4	11.2	11.4	11.8	11.7	11.7	11.8	12.1	12.2	12.3	0.8	11	41 729
Poland	12.6	12.1	12.1	12.0	11.8	11.2	11.1	10.8	11.1	12.0	12.2	12.2	12.5	0.4	10	53 732
Portugal	7.7	7.3	7.5	7.5	7.6	7.8	8.0	8.0	8.3	8.4	8.5	8.5	8.5	1.0	17	15 292
Romania	9.3	9.1	9.5	9.6	9.6	9.2	9.2	8.5	9.0	9.0	8.7	8.7	8.3	-1.2	20	13 279
Slovenia	13.7	13.8	13.8	13.6	13.3	13.6	14.4	14.7	14.5	14.8	14.5	14.2	14.4	0.6	4	55 467.0
Slovakia	13.3	12.7	12.0	11.4	11.3	11.4	12.1	11.8	11.9	12.1	13.0	13.1	13.5	1.5	6	10 618
Finland	11.3	11.2	11.5	11.7	11.4	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	1.3	9	26 624
Sweden	3.4	3.3	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	-0.2	24	12 374
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	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
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 36: Taxes received by level of government as % of total taxation - Social security funds

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	30.8	30.0	29.7	29.4	29.1	30.4	32.4	31.7	31.6	31.3	31.2	30.9	30.2	0.5		1 719 690
EA-19	38.6	38.0	37.7	37.5	37.0	38.1	39.6	39.3	39.2	38.9	38.7	38.6	38.2	0.5		1 608 045
Belgium (€)	35.5	37.2	37.5	37.9	38.4	39.6	41.7	41.1	42.3	40.7	40.4	40.4	36.9	-0.6	8	68 321
Belgium (%)	31.7	31.1	30.7	30.6	30.9	31.5	33.2	32.2	32.1	32.0	31.8	31.6	31.9	1.2		58 981
Bulgaria	33.2	31.5	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	-4.0	19	3 562
Czech Republic	15.1	14.4	14.7	15.3	15.2	15.6	16.5	16.6	16.0	16.0	15.9	16.2	15.9	1.2	23	9 127
Denmark	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	73
Germany	43.5	43.5	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.3	39.2	-3.6	4	458 044
Estonia	14.8	14.6	15.1	14.4	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.2	1.0	22	1 110
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	34.5	34.0	32.9	33.8	34.3	34.5	33.6	33.1	30.8	30.3	29.7	28.6	28.7	-4.2	15	18 349
Spain	34.6	33.6	32.6	32.0	31.7	36.1	39.3	37.0	37.0	35.2	34.1	33.7	33.0	0.4	10	120 289
France	50.1	47.4	48.5	50.7	51.1	52.0	54.3	53.4	53.4	53.0	52.9	53.3	52.8	4.2	1	528 025
Croatia	31.8	32.3	32.0	31.3	31.1	31.8	33.2	32.6	32.9	31.9	30.8	32.1	31.7	-0.3	11	5 225
Italy	29.7	30.4	30.7	29.0	29.8	31.0	31.6	31.4	31.2	30.1	30.2	29.9	30.1	-0.5	12	213 823
Cyprus	22.2	23.8	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.6	23.9	24.8	25.4	1.6	20	1 483
Latvia	30.7	30.0	28.4	28.0	27.8	28.7	33.9	31.0	31.2	30.4	29.7	29.0	28.6	0.2	16	2 030
Lithuania	31.8	31.2	30.2	30.1	30.2	30.9	41.3	41.1	40.6	40.0	39.9	40.1	39.8	9.6	3	4 320
Luxembourg	27.5	28.0	27.1	27.0	26.8	27.7	29.1	28.2	28.3	28.2	28.1	27.5	27.9	0.7	18	5 396
Hungary	30.5	29.9	30.6	30.6	31.3	31.3	30.7	30.4	34.0	32.9	33.6	33.2	33.3	2.7	9	14 276
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	36.9	37.1	34.5	36.0	34.9	37.0	36.1	36.3	38.4	40.8	40.8	39.6	37.7	3.2	7	96 386
Austria	26.8	27.0	27.6	27.8	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	28.0	0.4	17	41 729
Poland	38.8	37.9	36.8	35.7	34.1	32.9	35.5	34.4	34.9	37.3	38.3	38.2	38.5	1.7	6	53 732
Portugal	24.6	24.3	24.4	24.0	23.8	24.5	26.7	26.3	25.7	26.4	24.8	24.7	24.7	0.3	21	15 292
Romania	33.8	33.3	34.1	33.7	33.2	33.2	35.2	32.5	31.9	32.5	32.0	31.7	29.5	-4.6	13	13 279
Slovenia	36.8	36.8	36.4	36.2	35.9	37.2	39.6	39.6	39.5	39.8	39.3	38.8	39.1	2.6	5	55 467.0
Slovakia	40.8	40.1	38.4	38.9	38.8	39.4	42.0	42.1	41.5	42.8	43.2	42.2	41.9	3.5	2	10 618
Finland	26.7	26.8	27.2	27.8	27.6	28.0	29.7	29.7	28.7	29.6	28.9	28.9	28.9	1.7	14	26 624
Sweden	7.4	7.3	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	0.0	24	12 374
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	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
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 37: Taxes received by level of government as % of GDP - EU Institutions

	2003	2004	2005	2006	2007	2008	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	0.1	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	0.0		25 390
EA-19	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.0		18 612
Belgium (€)	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.0		2 327
Belgium (€)	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.0		2 327
Bulgaria	n.a.	n.a.	n.a.	n.a.	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		60
Czech Republic	0.0	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.0		307
Denmark	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	0.0		445
Germany	0.1	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	0.0		5 449
Estonia	n.a.	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		34
Ireland	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	0.0		327
Greece	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	0.0		183
Spain	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.0		1 769
France	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	0.0		2 150
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.0	0.1	0.1	0.1		52
Italy	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	0.0		2 251
Cyprus	0.0	0.2	0.3	0.3	0.4	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.2		25
Latvia	0.0	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.0		40
Lithuania	n.a.	0.1	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1		100
Luxembourg	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	0.0	0.0		23
Hungary	n.a.	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.0		171
Malta	n.a.	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		16
Netherlands	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	0.1		2 797
Austria	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	0.0		628
Poland	n.a.	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		692
Portugal	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	0.0		158
Romania	n.a.	n.a.	n.a.	n.a.	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		127
Slovenia	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.0		51.70
Slovakia	n.a.	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		119
Finland	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	0.0		166
Sweden	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.0		671
United Kingdom	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	0.0		4 253
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 38: Taxes received by level of government as % of total taxation - EU Institutions

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	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	0.0		25 390
EA-19	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	0.0		18 612
Belgium (€)	1.3	1.2	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	0.0	1	2 327
Belgium (%)	1.3	1.2	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	0.0		2 327
Bulgaria	n.a.	n.a.	n.a.	n.a.	0.6	0.8	0.5	0.4	0.5	0.4	0.5	0.5	0.5	0.5	14	60
Czech Republic	0.0	0.3	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.0	6	307
Denmark	0.3	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	-0.1	19	445
Germany	0.4	0.4	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.5	13	5 449
Estonia	n.a.	0.4	0.7	0.6	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	-0.2	8	34
Ireland	0.3	0.4	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.1	7	327
Greece	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.3	-0.1	23	183
Spain	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	0.0	11	1 769
France	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	0.0	26	2 150
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.1	0.3	0.3	0.3	22	52
Italy	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	0.0	21	2 251
Cyprus	0.0	0.6	1.0	0.8	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.4	-0.6	16	25
Latvia	0.0	0.5	0.7	0.7	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.6	-0.2	4	40
Lithuania	n.a.	0.4	0.7	0.7	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.2	3	100
Luxembourg	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	28	23
Hungary	n.a.	0.2	0.5	0.4	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.4	-0.1	17	171
Malta	n.a.	0.6	1.0	0.8	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.5	-0.4	5	16
Netherlands	0.8	0.9	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.1	0.2	2	2 797
Austria	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1	15	628
Poland	n.a.	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.2	10	692
Portugal	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.0	25	158
Romania	n.a.	n.a.	n.a.	n.a.	0.4	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.3	24	127
Slovenia	0.0	0.2	0.3	0.4	0.7	0.6	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.1	18	51.70
Slovakia	n.a.	0.2	0.5	0.6	0.7	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.0	12	119
Finland	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	0.0	27	166
Sweden	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.0	20	671
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.0	9	4 253
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

Table 39: Taxes on consumption as % of GDP - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	10.7	10.7	10.7	10.7	10.7	10.4	10.3	10.7	10.9	11.0	11.0	11.1	11.1	0.4		1 633 418
EA-19	10.5	10.5	10.5	10.5	10.5	10.2	10.1	10.4	10.5	10.6	10.7	10.8	10.8	0.3		1 132 002
Belgium	10.6	10.7	10.8	10.7	10.7	10.5	10.4	10.6	10.4	10.4	10.5	10.4	10.3	-0.5	24	42 118
Bulgaria	13.8	15.4	15.6	16.2	15.7	16.5	13.9	13.7	13.3	14.2	14.7	14.2	14.7	-0.9	3	6 673
Czech Republic	9.5	10.3	10.3	9.8	10.1	9.9	10.4	10.6	11.6	12.0	12.3	11.5	11.9	1.6	14	19 946
Denmark	15.2	15.4	15.7	15.6	16.0	15.0	14.8	14.6	14.7	14.7	14.5	14.3	14.3	-1.5	5	38 751
Germany	10.3	10.0	9.9	9.9	10.3	10.4	10.8	10.4	10.5	10.4	10.5	10.5	10.4	0.5	23	316 329
Estonia	11.6	12.3	12.2	12.9	12.8	11.5	14.1	13.2	13.0	13.3	12.9	13.5	14.0	1.9	7	2 841
Ireland	10.5	10.9	11.1	11.1	11.0	10.5	9.8	9.9	9.4	9.5	9.8	9.9	7.9	-3.2	28	20 317
Greece	11.1	10.7	11.0	11.1	11.3	11.1	10.4	11.9	12.6	12.7	13.2	13.4	13.6	2.6	8	23 858
Spain	9.0	9.3	9.4	9.3	8.8	7.6	6.3	8.0	7.9	8.1	8.9	9.2	9.5	0.1	27	102 598
France	10.8	10.9	11.0	10.8	10.6	10.4	10.4	10.5	10.7	10.8	10.9	11.0	11.2	0.2	20	243 723
Croatia	18.6	18.0	17.8	17.8	17.4	17.1	16.4	17.2	16.6	17.6	18.1	18.0	18.9	1.0	1	8 274
Italy	10.1	10.2	10.2	10.6	10.4	10.0	10.1	10.7	10.8	11.1	10.9	11.2	11.2	0.9	21	183 135
Cyprus	12.5	13.1	13.4	13.4	13.9	14.0	12.4	12.3	11.8	12.0	11.8	13.0	12.9	-0.5	9	2 279
Latvia	10.6	10.6	11.3	11.6	11.0	9.9	10.1	10.7	10.8	11.0	11.2	11.6	11.9	0.5	15	2 894
Lithuania	11.0	10.5	10.7	10.8	11.2	11.2	11.0	11.3	11.1	10.6	10.6	10.7	11.3	0.5	19	4 200
Luxembourg	10.6	11.1	11.2	10.1	10.3	10.5	11.0	10.4	10.6	11.0	10.9	11.1	9.8	-1.3	26	5 030
Hungary	14.3	14.6	14.0	13.4	14.0	13.7	14.4	14.3	14.2	15.2	15.8	15.9	16.4	2.4	2	17 952
Malta	11.4	12.3	13.2	13.3	13.1	13.0	12.8	12.3	12.9	12.6	12.3	13.1	12.9	-0.3	10	1 131
Netherlands	11.3	11.5	11.5	11.5	11.3	11.2	11.0	11.3	11.0	10.8	11.0	11.1	11.3	-0.2	18	76 491
Austria	12.2	12.1	11.9	11.5	11.4	11.4	11.7	11.6	11.6	11.7	11.7	11.6	11.7	-0.2	16	39 610
Poland	12.0	12.0	12.5	12.7	13.0	13.0	11.5	12.4	12.4	11.6	11.4	11.5	11.4	-1.1	17	49 070
Portugal	12.0	12.0	12.6	12.8	12.3	11.9	10.6	11.4	11.9	12.0	11.6	12.1	12.3	-0.3	12	22 075
Romania	11.5	11.1	12.2	12.0	11.7	11.0	10.1	11.2	12.4	12.6	12.2	11.9	12.6	0.4	11	20 227
Slovenia	13.5	13.2	13.1	12.9	12.9	13.1	13.3	13.7	13.7	14.0	14.7	14.5	14.5	1.4	4	5 593
Slovakia	11.2	11.5	11.9	10.7	10.7	10.1	10.0	9.7	10.1	9.3	9.6	10.0	10.3	-1.6	25	8 067
Finland	13.4	13.3	13.3	13.2	12.6	12.5	12.9	13.0	13.8	14.1	14.4	14.3	14.2	0.9	6	29 714
Sweden	12.0	11.9	12.1	11.9	11.9	12.1	12.6	12.5	12.2	12.1	12.0	11.9	12.0	0.0	13	53 798
United Kingdom	10.6	10.6	10.1	10.0	9.9	9.9	9.5	10.4	11.2	11.1	11.1	11.0	11.1	1.0	22	286 726
Iceland	13.5	14.2	15.4	15.7	14.5	12.2	11.2	11.7	11.8	12.2	11.8	11.9	11.7	-3.7		1 771
Norway	12.1	11.8	11.4	11.3	11.6	10.4	11.1	11.2	10.8	10.6	10.7	10.8	11.3	-0.1		39 215

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.
Source: DG Taxation and Customs Union, based on Eurostat data

Table 40: Taxes on consumption as % of total taxation - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	28.7	28.8	28.6	28.1	28.0	27.6	27.7	28.7	28.9	28.6	28.4	28.5	28.7	0.1		1 633 418
EA-19	27.4	27.6	27.5	27.2	27.0	26.6	26.7	27.4	27.3	26.9	26.8	26.9	26.9	-0.6		1 132 002
Belgium	24.3	24.6	24.7	24.7	24.8	24.0	24.3	24.5	23.8	23.3	22.9	22.8	22.8	-2.0	28	42 118
Bulgaria	45.1	48.5	51.2	54.3	49.6	53.7	51.0	52.7	52.5	53.2	52.1	49.9	50.8	-0.5	1	6 673
Czech Republic	27.8	29.9	30.2	29.0	29.3	30.0	32.3	32.7	34.4	35.1	35.4	33.9	34.8	4.6	14	19 946
Denmark	33.4	33.3	32.7	33.6	34.4	33.4	32.9	32.5	32.5	32.1	31.1	28.9	30.6	-2.2	19	38 751
Germany	27.1	26.9	26.8	26.5	27.6	27.4	28.5	29.8	28.2	27.6	27.6	27.4	27.0	0.2	23	316 329
Estonia	37.5	39.3	40.6	42.1	41.1	36.7	40.3	39.8	41.3	41.9	40.6	41.4	41.4	0.8	5	2 841
Ireland	36.9	36.7	37.0	35.4	35.7	36.3	34.9	35.5	33.8	33.5	34.0	34.1	33.3	-3.7	16	20 317
Greece	35.3	35.2	34.4	35.6	35.7	35.0	33.9	37.1	37.4	35.9	37.2	37.4	37.3	2.9	11	23 858
Spain	27.1	27.1	26.8	25.8	24.3	23.6	21.2	25.6	25.2	25.1	27.0	27.3	28.1	1.4	21	102 598
France	25.8	25.9	25.7	25.1	24.8	24.5	24.7	24.9	24.7	24.3	24.0	24.0	24.4	-1.3	27	243 723
Croatia	50.2	49.4	49.2	48.2	46.9	46.5	45.0	47.5	47.2	49.0	49.6	49.0	50.1	0.9	2	8 274
Italy	25.3	26.0	26.2	26.3	25.1	24.3	24.2	25.7	26.1	25.7	25.1	25.8	25.8	-0.4	26	183 135
Cyprus	43.3	44.6	42.6	41.7	38.6	40.2	38.9	38.6	36.9	37.9	37.4	39.1	39.1	-3.5	8	2 279
Latvia	38.6	38.3	40.6	40.5	38.9	35.7	36.9	38.3	38.6	38.6	39.3	40.1	40.8	0.2	6	2 894
Lithuania	38.3	36.2	36.7	35.8	37.2	36.7	36.4	39.8	40.7	39.4	39.0	38.9	38.7	2.0	9	4 200
Luxembourg	27.8	30.1	29.2	27.9	28.2	28.2	28.0	27.7	28.3	28.5	28.4	29.2	26.0	-3.2	25	5 030
Hungary	38.4	39.4	38.1	36.7	35.4	34.6	36.9	38.3	38.5	39.6	41.6	41.6	41.9	3.7	4	17 952
Malta	38.8	40.9	41.7	41.5	39.7	40.4	39.4	39.5	40.4	39.1	38.0	38.5	38.2	-3.5	10	1 131
Netherlands	32.2	32.6	32.5	31.5	31.5	30.8	31.1	31.3	30.7	30.1	30.1	29.6	29.9	-2.6	20	76 491
Austria	28.5	28.6	28.7	28.1	27.8	27.4	28.3	28.2	28.0	27.8	27.2	27.0	26.6	-2.1	24	39 610
Poland	37.1	37.6	37.9	37.8	37.5	38.0	36.7	39.4	39.0	36.3	35.8	35.9	35.2	-2.7	13	49 070
Portugal	38.2	39.8	41.0	41.0	38.7	37.6	35.5	37.4	36.9	37.7	34.1	35.2	35.7	-5.3	12	22 075
Romania	41.6	40.7	44.1	42.2	40.5	40.0	38.5	42.9	44.3	45.3	44.6	43.4	45.0	0.9	3	20 227
Slovenia	36.1	35.3	34.5	34.2	34.8	35.7	36.6	37.0	37.3	37.8	39.6	39.6	39.4	4.8	7	5 593
Slovakia	34.3	36.5	37.9	36.7	36.7	34.7	34.7	34.6	35.4	32.8	32.0	32.1	31.9	-6.0	18	8 067
Finland	31.7	31.8	31.5	31.4	30.4	30.3	31.6	31.8	32.9	33.1	33.0	32.7	32.3	0.8	17	29 714
Sweden	26.5	26.0	25.9	25.8	26.4	27.4	28.6	29.0	28.8	28.5	28.1	28.0	27.8	1.9	22	53 798
United Kingdom	33.0	32.2	30.6	29.4	29.6	28.1	29.3	31.1	32.8	33.4	33.4	33.7	33.5	2.8	15	286 726
Iceland	37.9	38.6	38.8	38.8	37.2	34.8	35.2	34.9	34.3	34.7	33.1	30.7	31.9	-6.9		1 771
Norway	29.1	27.9	26.7	26.4	27.5	25.0	27.0	26.8	25.7	25.6	26.7	27.8	29.0	2.4		39 215

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 41: Taxes on consumption as % of GDP - Tobacco and alcohol

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	0.9	0.9	0.9	0.9	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.0		123 982
EA-19	0.8	0.7	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.0		76 898
Belgium	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.0	22	3 040
Bulgaria	1.6	1.8	1.9	2.2	2.5	2.7	2.6	2.3	2.4	2.5	2.6	2.5	2.8	0.9	1	1 265
Czech Republic	1.0	1.0	1.1	1.3	1.6	1.1	1.4	1.4	1.5	1.6	1.6	0.9	1.4	0.3	8	2 403
Denmark	0.8	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	-0.1	27	1 572
Germany	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.6	-0.2	26	18 131
Estonia	1.6	1.8	1.7	1.6	1.8	1.3	2.4	1.7	1.9	2.0	2.0	2.0	1.9	0.2	2	390
Ireland	1.5	1.3	1.2	1.2	1.2	1.2	1.3	1.2	1.1	1.1	1.1	1.1	0.9	-0.4	19	2 200
Greece	1.4	1.3	1.3	1.3	1.3	1.1	1.3	1.4	1.7	1.5	1.6	1.6	1.6	0.2	5	2 742
Spain	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.0	21	8 433
France	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.2	20	17 540
Croatia	1.4	1.4	1.3	1.2	1.2	1.2	1.1	1.3	1.3	1.4	1.5	1.4	1.5	0.3	6	673
Italy	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.0	23	12 009
Cyprus	0.9	1.2	1.3	1.3	1.2	1.1	1.1	1.2	1.2	1.2	1.3	1.3	1.3	0.0	11	224
Latvia	1.1	1.2	1.2	1.2	1.0	1.4	1.6	1.5	1.4	1.3	1.4	1.3	1.4	0.1	10	332
Lithuania	1.2	1.2	1.2	1.3	1.3	1.4	1.5	1.5	1.4	1.3	1.3	1.3	1.4	0.2	7	541
Luxembourg	1.9	1.9	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.4	1.0	-0.6	17	516
Hungary	1.1	1.1	1.1	1.3	1.4	1.4	1.5	1.2	1.3	1.5	1.3	1.2	1.2	0.1	12	1 346
Malta	1.3	1.5	1.4	1.4	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.2	-0.3	14	102
Netherlands	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.0	28	3 341
Austria	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	24	2 110
Poland	1.9	1.9	2.0	1.9	1.8	2.2	1.6	2.0	1.9	1.8	1.8	1.7	1.6	-0.3	3	7 068
Portugal	1.0	1.0	0.9	1.1	0.8	0.8	0.8	0.9	1.0	1.0	0.9	0.9	0.9	-0.1	18	1 548
Romania	1.2	1.2	1.2	1.2	1.3	1.2	1.5	1.4	1.7	1.8	1.6	1.5	1.6	0.4	4	2 627
Slovenia	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.4	1.4	1.4	0.3	9	527
Slovakia	1.0	1.1	1.5	0.9	1.7	0.9	1.1	1.3	1.3	1.2	1.2	1.2	1.2	-0.3	13	932
Finland	1.3	1.0	1.0	0.9	0.9	0.9	1.1	1.0	1.0	1.1	1.1	1.1	1.1	0.1	15	2 241
Sweden	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.0	25	2 756
United Kingdom	1.3	1.2	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.1	16	27 374
Iceland	1.1	1.1	1.0	1.0	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	-0.2		131
Norway	1.0	0.9	0.8	0.7	0.7	0.7	0.8	0.7	0.7	0.6	0.6	0.7	0.6	-0.2		2 256

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 42: Taxes on consumption as % of total taxation - Tobacco and alcohol

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	2.4	2.3	2.3	2.3	2.2	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.2	-0.1		123 982
EA-19	2.1	2.0	2.0	2.0	1.9	1.9	2.0	2.0	2.0	1.9	1.9	1.9	1.8	-0.1		76 898
Belgium	1.8	1.7	1.7	1.7	1.6	1.5	1.6	1.6	1.4	1.5	1.6	1.6	1.6	0.0	23	3 040
Bulgaria	5.3	5.8	6.3	7.2	8.0	8.8	9.5	9.0	9.6	9.3	9.1	8.6	9.6	3.3	1	1 265
Czech Republic	3.0	3.0	3.3	3.7	4.6	3.2	4.2	4.2	4.4	4.6	4.5	2.7	4.2	0.9	8	2 403
Denmark	1.8	1.5	1.4	1.4	1.3	1.3	1.3	1.4	1.3	1.4	1.4	1.1	1.2	-0.1	28	1 572
Germany	2.1	2.0	2.1	2.0	1.9	1.7	1.8	1.8	1.8	1.7	1.6	1.6	1.5	-0.5	24	18 131
Estonia	5.0	5.9	5.8	5.2	5.6	4.2	7.0	5.0	6.1	6.4	6.4	6.3	5.7	-0.1	3	390
Ireland	5.2	4.5	4.1	3.7	3.8	4.1	4.6	4.3	4.1	3.9	4.0	3.8	3.6	-0.5	13	2 200
Greece	4.5	4.3	4.2	4.1	4.0	3.5	4.3	4.4	5.1	4.2	4.6	4.4	4.3	0.1	7	2 742
Spain	2.5	2.4	2.3	2.2	2.2	2.5	2.8	2.7	2.7	2.6	2.4	2.4	2.3	0.0	20	8 433
France	1.8	1.4	1.4	1.7	1.6	1.6	1.7	1.8	1.8	1.7	1.8	1.8	1.8	0.3	21	17 540
Croatia	3.9	3.7	3.5	3.4	3.2	3.4	3.1	3.5	3.7	3.9	4.0	3.7	4.1	0.5	9	673
Italy	1.6	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.7	-0.1	22	12 009
Cyprus	3.2	4.2	4.0	4.0	3.3	3.3	3.6	3.6	3.8	3.9	4.0	3.9	3.8	-0.2	10	224
Latvia	4.0	4.3	4.5	4.1	3.7	5.1	5.7	5.3	5.1	4.7	4.7	4.6	4.7	0.2	6	332
Lithuania	4.3	4.2	4.2	4.4	4.3	4.7	5.1	5.2	5.2	4.7	4.8	4.7	5.0	0.8	5	541
Luxembourg	4.9	5.2	4.3	4.1	3.8	3.8	3.7	3.5	3.5	3.4	3.2	3.6	2.7	-1.6	17	516
Hungary	2.9	3.0	3.0	3.5	3.4	3.5	3.8	3.3	3.6	3.9	3.5	3.2	3.1	0.1	16	1 346
Malta	4.3	4.9	4.6	4.4	3.7	3.8	3.7	3.9	3.8	3.8	3.5	3.7	3.5	-1.1	14	102
Netherlands	1.5	1.6	1.5	1.4	1.4	1.4	1.5	1.5	1.5	1.6	1.4	1.5	1.3	-0.2	27	3 341
Austria	1.7	1.6	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.4	1.5	1.4	-0.2	26	2 110
Poland	5.9	5.9	6.0	5.6	5.2	6.4	5.1	6.3	6.0	5.6	5.8	5.2	5.1	-1.0	4	7 068
Portugal	3.2	3.2	3.0	3.4	2.5	2.6	2.7	3.1	3.0	3.0	2.7	2.6	2.5	-0.5	18	1 548
Romania	4.4	4.4	4.4	4.3	4.4	4.4	5.7	5.5	6.1	6.3	6.0	5.5	5.8	1.5	2	2 627
Slovenia	2.7	2.8	2.8	2.9	2.9	3.0	3.4	3.6	3.9	4.0	3.9	3.8	3.7	0.9	11	527
Slovakia	3.0	3.4	4.8	3.0	5.7	3.1	3.8	4.5	4.4	4.4	4.0	3.8	3.7	-1.1	12	932
Finland	3.0	2.5	2.3	2.2	2.1	2.2	2.6	2.5	2.4	2.5	2.5	2.4	2.4	0.2	19	2 241
Sweden	1.6	1.4	1.4	1.4	1.4	1.4	1.6	1.5	1.5	1.5	1.5	1.5	1.4	0.0	25	2 756
United Kingdom	3.9	3.7	3.5	3.2	3.1	3.1	3.6	3.5	3.5	3.6	3.4	3.4	3.2	-0.3	15	27 374
Iceland	3.2	2.9	2.6	2.3	2.2	2.2	2.8	2.7	2.7	2.6	2.5	2.4	2.4	-0.2		131
Norway	2.3	2.1	1.9	1.7	1.7	1.7	1.9	1.8	1.6	1.6	1.5	1.7	1.7	-0.2		2 256

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 43: Taxes on labour as % of GDP - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	19.0	18.7	18.6	18.5	18.4	18.8	19.3	19.1	19.2	19.4	19.6	19.5	19.3	0.7		2 831 159
EA-19	20.3	19.8	19.7	19.6	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.2	21.0	1.3		2 197 380
Belgium	23.9	23.4	23.1	22.6	22.6	23.4	23.8	23.6	24.0	24.2	24.5	24.3	24.0	0.9	3	98 540
Bulgaria	12.5	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	-1.4	28	4 463
Czech Republic	17.8	17.5	17.5	17.5	17.7	17.2	16.2	16.8	17.0	17.1	17.3	17.2	17.0	-0.5	13	28 409
Denmark	24.0	23.2	22.9	22.7	23.2	23.5	24.9	22.7	22.8	22.9	24.6	25.7	23.9	1.0	4	65 034
Germany	22.8	21.9	21.4	21.2	20.6	21.1	21.8	21.0	20.9	21.3	21.5	21.6	21.8	0.4	7	661 829
Estonia	16.6	16.2	15.2	15.1	15.6	17.2	18.1	17.7	16.4	16.1	16.2	16.5	16.8	1.7	14	3 410
Ireland	9.8	10.4	10.3	10.4	10.7	11.2	12.2	12.0	12.7	12.8	12.8	12.9	10.3	-0.1	27	26 284
Greece	13.2	13.0	13.5	13.1	13.7	13.7	13.2	13.6	13.6	15.7	14.6	14.5	14.5	1.0	19	25 513
Spain	15.6	15.6	15.7	16.0	16.4	16.4	16.3	16.5	16.7	16.7	16.7	16.8	16.2	0.5	16	174 363
France	21.6	21.3	21.6	21.7	21.5	21.7	22.2	22.2	22.5	23.2	23.7	24.0	23.9	2.3	5	521 247
Croatia	14.4	14.5	14.2	14.3	14.6	14.8	15.6	15.1	14.4	14.5	14.3	14.9	14.6	0.4	17	6 414
Italy	19.7	19.6	19.7	19.6	20.3	20.8	21.5	21.6	21.3	21.7	21.7	21.4	21.2	1.5	8	348 055
Cyprus	9.7	9.6	10.2	10.0	9.8	10.0	11.1	11.4	11.4	11.4	10.6	11.1	11.3	1.1	25	1 999
Latvia	13.9	13.9	13.3	13.5	13.4	13.9	14.5	14.7	13.9	14.0	13.8	13.9	13.9	0.6	20	3 373
Lithuania	14.3	14.6	14.3	14.5	14.3	14.6	14.6	13.0	12.5	12.5	12.6	12.9	13.6	-0.7	21	5 075
Luxembourg	15.1	15.1	15.4	14.7	14.8	15.8	16.9	16.2	16.2	16.8	17.3	17.0	17.2	1.8	12	8 832
Hungary	18.2	17.6	17.8	17.9	19.5	20.2	18.7	17.5	17.2	17.7	17.4	17.4	17.6	-0.2	11	19 322
Malta	10.6	10.8	10.7	11.0	10.1	10.1	10.7	10.2	10.9	11.1	11.3	11.6	11.4	0.7	24	1 002
Netherlands	18.7	18.1	17.9	18.7	18.3	18.9	19.7	19.7	20.2	20.6	20.7	20.5	20.6	2.7	9	139 581
Austria	24.0	23.2	22.6	22.6	22.4	23.1	23.3	23.2	23.2	23.8	24.3	24.6	24.8	2.1	2	84 204
Poland	13.2	12.8	12.8	12.9	12.8	12.6	12.0	12.0	12.2	12.8	12.8	13.3	13.5	0.7	22	58 113
Portugal	12.3	11.9	12.1	12.1	12.2	12.4	12.7	12.5	13.3	12.7	14.7	14.9	14.6	2.5	18	26 200
Romania	11.1	10.7	11.0	11.5	11.8	11.3	11.6	10.9	11.0	11.0	10.9	10.8	10.3	-0.7	26	16 489
Slovenia	20.2	20.2	20.0	19.7	18.6	18.7	19.0	19.2	19.0	19.2	18.6	18.2	18.4	-1.6	10	7 104
Slovakia	16.4	15.5	15.0	14.1	14.0	14.4	15.0	14.6	14.8	15.1	16.1	16.3	16.8	1.7	15	13 189
Finland	21.9	21.3	21.5	21.3	20.6	21.3	22.2	21.3	21.5	22.4	22.4	22.8	22.7	1.3	6	47 579
Sweden	28.5	28.1	27.7	27.0	25.9	26.3	25.9	24.5	24.5	25.2	25.4	25.0	24.9	-2.8	1	111 445
United Kingdom	12.6	13.0	13.2	13.3	13.4	13.5	13.1	13.6	13.5	13.0	12.8	12.5	12.6	-0.6	23	324 088
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	18.2	17.5	16.3	15.8	16.2	15.9	17.6	17.3	17.0	17.2	17.5	17.9	19.0	2.7		66 352

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 44: Taxes on labour as % of total taxation - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	50.9	50.1	49.5	48.8	48.5	49.7	51.9	51.3	50.8	50.6	50.6	50.3	49.7	0.2		2 831 159
EA-19	52.9	52.1	51.5	50.7	50.3	51.9	53.9	53.5	53.1	52.9	52.8	52.6	52.3	0.8		2 197 380
Belgium	54.9	53.6	53.1	52.2	52.6	53.7	55.7	54.8	54.9	54.0	53.6	53.4	53.2	0.2	5	98 540
Bulgaria	40.8	38.3	36.9	32.6	31.0	30.0	33.5	32.8	33.3	32.4	32.8	35.1	34.0	-2.9	27	4 463
Czech Republic	52.3	50.8	51.1	51.9	51.5	52.1	50.6	51.6	50.4	50.0	49.6	50.9	49.6	-1.6	12	28 409
Denmark	52.6	50.0	47.7	48.9	50.0	52.6	55.4	50.5	50.6	50.0	52.8	52.2	51.3	3.6	9	65 034
Germany	60.3	59.2	57.9	56.8	55.0	55.9	57.5	57.1	56.1	56.4	56.4	56.5	56.6	-1.3	3	661 829
Estonia	53.7	52.0	50.6	49.3	49.9	54.6	51.9	53.4	51.9	50.8	51.1	50.6	49.7	-0.9	11	3 410
Ireland	34.5	35.1	34.4	33.0	34.6	38.7	43.5	43.1	45.6	45.3	44.7	44.1	43.0	8.6	19	26 284
Greece	42.1	42.7	42.4	42.1	43.0	43.0	42.8	42.6	40.3	44.1	41.3	40.4	39.9	-2.5	22	25 513
Spain	47.0	45.8	44.8	44.4	45.1	50.9	54.8	52.9	53.6	51.9	50.3	49.6	47.8	3.1	14	174 363
France	51.5	50.7	50.6	50.4	50.4	51.1	53.0	52.8	52.1	52.1	52.2	52.5	52.1	1.5	6	521 247
Croatia	38.8	39.9	39.1	38.9	39.5	40.3	42.7	41.9	41.0	40.3	39.2	40.6	38.9	-0.3	23	6 414
Italy	49.5	50.0	50.5	48.8	49.0	50.5	51.6	52.0	51.3	50.0	50.0	49.6	49.0	-1.5	13	348 055
Cyprus	33.8	32.6	32.6	31.1	27.1	28.9	34.9	35.6	35.8	36.0	33.7	33.4	34.3	1.7	26	1 999
Latvia	50.7	50.3	47.5	47.1	47.4	49.9	53.2	52.6	50.0	49.0	48.3	47.8	47.5	0.0	15	3 373
Lithuania	50.1	50.2	49.0	48.2	47.6	47.9	48.5	46.1	46.1	46.2	46.5	46.8	46.7	-2.2	16	5 075
Luxembourg	39.6	40.6	40.2	40.6	40.4	42.6	43.3	43.0	43.5	43.6	44.9	44.6	45.6	5.4	17	8 832
Hungary	48.7	47.5	48.6	48.8	49.3	51.0	47.9	46.7	46.8	46.0	45.8	45.5	45.0	-3.5	18	19 322
Malta	36.0	35.9	33.9	34.5	30.8	31.5	33.0	32.8	34.2	34.4	34.9	34.1	33.8	-0.1	28	1 002
Netherlands	53.2	51.6	50.6	51.4	50.7	51.9	55.7	54.6	56.4	57.3	56.8	54.5	54.7	4.0	4	139 581
Austria	56.0	54.8	54.7	55.4	54.8	55.3	56.2	56.3	56.1	56.5	56.5	57.0	56.6	1.9	2	84 204
Poland	40.8	40.0	38.9	38.5	37.1	37.0	38.5	38.1	38.3	39.8	40.0	41.5	41.7	2.8	21	58 113
Portugal	39.3	39.5	39.2	38.6	38.2	39.0	42.5	41.2	41.0	39.9	43.1	43.4	42.3	3.1	20	26 200
Romania	40.1	39.4	39.6	40.5	40.6	41.0	44.0	41.5	39.2	39.8	40.1	39.1	36.7	-2.9	25	16 489
Slovenia	54.1	54.0	52.8	52.2	50.1	51.1	52.2	51.7	51.8	51.7	50.3	49.6	50.0	-2.8	10	7 104
Slovakia	50.3	48.9	47.9	48.2	48.1	49.6	52.3	52.2	51.8	53.6	53.3	52.3	52.1	4.1	7	13 189
Finland	51.6	50.8	51.0	50.5	49.6	51.8	54.3	52.1	51.2	52.4	51.4	51.9	51.7	0.7	8	47 579
Sweden	62.6	61.5	59.5	58.8	57.6	59.7	58.8	56.8	57.7	59.2	59.1	58.6	57.6	-1.9	1	111 445
United Kingdom	39.3	39.5	39.8	39.1	39.7	38.3	40.4	40.6	39.4	38.9	38.5	38.0	37.8	-2.0	24	324 088
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	43.8	41.3	38.3	36.8	38.5	38.3	42.7	41.3	40.5	41.3	43.8	46.0	49.1	10.8		66 352

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 45: Taxes on labour as % of GDP - Income from employment

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	17.3	16.9	16.9	16.8	16.8	17.1	17.4	17.2	17.2	17.5	17.6	17.5	17.3	0.5		2 544 770
EA-19	18.3	17.8	17.7	17.7	17.6	18.0	18.3	18.1	18.2	18.6	18.8	18.8	18.7	1.0		1 952 750
Belgium	21.9	21.6	21.3	20.9	20.9	21.5	21.9	21.7	22.0	22.2	22.5	22.2	22.0	0.6	2	90 163
Bulgaria	12.5	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	-1.4	28	4 463
Czech Republic	16.7	16.5	16.4	16.3	16.5	16.0	15.0	15.4	15.7	15.8	16.0	15.8	15.7	-0.8	14	26 175
Denmark	19.1	18.4	18.2	18.2	18.7	18.9	18.8	17.8	17.8	17.8	17.6	17.4	17.9	-0.3	8	48 715
Germany	20.0	19.0	18.5	18.4	18.0	18.5	19.0	18.3	18.3	18.8	19.0	19.1	19.3	0.8	6	584 604
Estonia	16.4	15.8	14.8	14.8	15.4	16.8	17.7	17.3	16.0	15.8	15.9	16.2	16.5	1.7	11	3 343
Ireland	9.7	10.3	10.3	10.3	10.6	11.2	12.2	11.9	12.5	12.6	12.6	12.7	10.1	-0.2	25	25 861
Greece	12.8	12.5	12.9	12.4	12.9	12.9	12.3	12.8	12.7	14.1	13.3	13.0	13.1	0.2	20	22 971
Spain	14.8	14.8	14.9	15.2	15.6	15.4	15.0	15.2	15.3	15.2	15.0	15.2	14.9	-0.1	15	159 847
France	20.3	20.0	20.3	20.3	20.1	20.2	20.7	20.6	20.9	21.7	22.1	22.4	22.2	2.0	1	484 496
Croatia	14.3	14.4	14.1	14.2	14.5	14.7	15.4	15.0	14.4	14.4	14.2	14.8	14.5	0.4	16	6 376
Italy	17.6	17.4	17.5	17.4	18.1	18.5	18.9	18.9	18.5	18.8	18.7	18.4	18.1	0.6	7	296 701
Cyprus	9.7	9.5	10.2	9.9	9.7	10.0	11.0	11.3	11.3	11.3	10.5	11.0	11.3	1.1	24	1 988
Latvia	13.8	13.8	13.2	13.4	13.3	13.7	14.3	14.4	13.6	13.7	13.5	13.5	13.5	0.3	18	3 291
Lithuania	14.2	14.4	14.1	14.3	14.0	14.3	14.3	12.8	12.3	12.3	12.5	12.8	13.4	-0.7	19	5 010
Luxembourg	13.9	13.8	14.0	13.4	13.5	14.5	15.5	14.8	14.8	15.3	15.8	15.5	15.8	1.7	13	8 069
Hungary	17.9	17.3	17.5	17.5	18.7	19.2	18.1	17.0	16.9	17.5	17.3	17.3	17.5	0.0	10	19 205
Malta	9.7	9.8	9.7	9.9	9.1	9.2	9.6	9.2	9.8	9.9	10.1	10.3	10.1	0.4	26	887
Netherlands	15.2	14.7	14.5	15.2	14.9	15.4	15.9	15.7	16.0	16.2	16.0	15.9	16.1	1.5	12	108 650
Austria	21.1	20.6	20.2	20.1	20.0	20.6	20.7	20.6	20.6	21.0	21.5	21.6	21.8	1.6	4	74 266
Poland	12.5	12.1	12.1	12.1	12.0	11.8	11.2	11.2	11.4	12.0	11.9	12.5	12.7	0.6	22	54 545
Portugal	11.7	11.2	11.4	11.3	11.3	11.5	11.8	11.6	12.1	11.5	12.9	13.0	12.8	1.5	21	23 069
Romania	11.0	10.7	10.9	11.5	11.7	11.3	11.4	10.7	10.8	10.8	10.7	10.6	10.1	-0.9	27	16 168
Slovenia	19.4	19.4	19.4	19.0	18.0	18.1	18.2	18.3	18.1	18.2	17.6	17.4	17.6	-1.8	9	6 803
Slovakia	13.9	12.9	12.4	11.5	11.4	12.1	12.3	12.4	12.1	12.4	13.3	13.5	14.1	1.6	17	11 078
Finland	19.6	19.0	19.2	19.1	18.5	19.2	19.9	18.9	19.1	19.8	19.7	19.9	19.9	0.7	5	41 653
Sweden	24.1	23.8	23.7	22.9	22.3	22.7	22.2	21.3	21.6	22.1	22.2	21.9	22.0	-1.8	3	98 150
United Kingdom	12.4	12.8	13.0	13.1	13.2	13.3	13.0	13.4	13.3	12.8	12.6	12.2	12.3	-0.7	23	318 223
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	17.0	16.3	15.2	14.7	15.1	14.8	16.3	16.1	15.9	16.0	16.3	16.6	17.7	2.5		61 509

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 46: Taxes on labour as % of total taxation - Income from employment

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	46.2	45.5	45.0	44.3	44.2	45.2	46.7	46.2	45.8	45.6	45.3	45.0	44.7	-0.3		2 544 770
EA-19	47.7	46.9	46.3	45.6	45.4	46.7	48.2	47.7	47.3	47.2	46.9	46.8	46.4	0.1		1 952 750
Belgium	50.2	49.6	49.1	48.3	48.6	49.4	51.2	50.3	50.3	49.5	49.3	48.9	48.7	-0.4	5	90 163
Bulgaria	40.8	38.3	36.9	32.6	31.0	30.0	33.5	32.8	33.3	32.4	32.8	35.1	34.0	-2.9	27	4 463
Czech Republic	48.9	47.6	48.1	48.2	47.9	48.5	46.7	47.5	46.5	46.2	45.9	46.8	45.7	-2.5	10	26 175
Denmark	41.8	39.8	38.0	39.1	40.2	42.3	41.7	39.6	39.5	38.9	37.9	35.3	38.4	0.5	21	48 715
Germany	52.9	51.5	50.1	49.3	48.2	49.1	50.1	49.9	49.2	49.7	49.7	49.9	50.0	-0.1	2	584 604
Estonia	53.0	50.8	49.5	48.4	49.1	53.6	50.6	52.1	50.8	49.8	50.1	49.6	48.7	-0.8	4	3 343
Ireland	34.2	34.9	34.2	32.8	34.4	38.5	43.3	42.8	45.0	44.7	44.0	43.4	42.3	8.2	16	25 861
Greece	40.6	40.9	40.3	39.8	40.5	40.5	40.0	39.9	37.7	39.8	37.6	36.3	35.9	-4.4	25	22 971
Spain	44.6	43.5	42.5	42.1	42.8	48.0	50.4	48.6	49.2	47.0	45.3	45.0	43.9	1.4	13	159 847
France	48.3	47.4	47.4	47.2	47.2	47.5	49.3	48.9	48.2	48.7	48.6	48.9	48.4	1.0	6	484 496
Croatia	38.5	39.7	38.9	38.6	39.2	40.0	42.4	41.6	40.7	40.0	38.8	40.3	38.6	-0.3	20	6 376
Italy	44.4	44.6	44.9	43.3	43.6	44.8	45.4	45.5	44.7	43.3	43.1	42.5	41.8	-3.1	17	296 701
Cyprus	33.6	32.4	32.4	30.9	27.0	28.7	34.7	35.4	35.6	35.8	33.5	33.2	34.1	1.7	26	1 988
Latvia	50.4	50.0	47.2	46.8	47.2	49.4	52.5	51.5	48.9	47.9	47.2	46.7	46.4	-0.8	8	3 291
Lithuania	49.5	49.6	48.4	47.5	46.8	46.7	47.5	45.2	45.3	45.6	46.1	46.3	46.2	-2.2	9	5 010
Luxembourg	36.4	37.3	36.7	37.1	36.9	39.0	39.6	39.3	39.6	39.7	41.0	40.7	41.7	5.0	18	8 069
Hungary	47.8	46.7	47.7	47.9	47.3	48.6	46.4	45.5	45.9	45.5	45.3	45.2	44.8	-2.9	12	19 205
Malta	33.0	32.7	30.8	31.1	27.8	28.6	29.6	29.5	30.7	30.7	31.0	30.2	29.9	-0.8	28	887
Netherlands	43.2	41.8	41.2	41.9	41.3	42.3	44.9	43.6	44.6	45.0	43.8	42.4	42.5	1.4	15	108 650
Austria	49.3	48.7	48.8	49.4	48.9	49.2	50.0	50.0	49.8	50.0	50.0	50.1	49.9	1.1	3	74 266
Poland	38.5	37.8	36.7	36.1	34.8	34.5	36.0	35.7	35.9	37.3	37.4	38.9	39.1	2.4	19	54 545
Portugal	37.3	37.3	36.9	36.1	35.6	36.3	39.4	38.0	37.4	36.2	37.8	38.0	37.3	0.4	22	23 069
Romania	40.1	39.4	39.5	40.3	40.4	40.8	43.4	40.8	38.6	39.2	39.3	38.4	36.0	-3.5	24	16 168
Slovenia	52.0	51.8	51.1	50.5	48.5	49.5	50.0	49.3	49.2	49.0	47.6	47.3	47.9	-3.2	7	6 803
Slovakia	42.5	40.9	39.7	39.2	39.2	41.8	42.9	44.3	42.5	44.0	44.1	43.5	43.8	4.1	14	11 078
Finland	46.2	45.4	45.6	45.2	44.5	46.6	48.6	46.4	45.5	46.5	45.3	45.4	45.3	-0.3	11	41 653
Sweden	53.1	52.1	50.9	49.9	49.6	51.7	50.4	49.2	50.7	51.9	51.7	51.5	50.8	-0.1	1	98 150
United Kingdom	38.7	39.0	39.3	38.6	39.2	37.8	40.1	40.0	38.8	38.3	37.8	37.3	37.1	-2.2	23	318 223
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	40.8	38.5	35.7	34.3	35.9	35.7	39.6	38.3	37.7	38.4	40.8	42.8	45.5	9.9		61 509

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 47: Taxes on labour as % of GDP - Income from employment, paid by employers

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	7.6	7.4	7.4	7.3	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.7	7.5	0.1		1 105 110
EA-19	8.6	8.4	8.4	8.3	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.8	8.6	0.2		899 486
Belgium	8.3	8.1	8.0	8.0	8.1	8.4	8.6	8.5	8.6	8.8	8.9	8.8	8.8	0.8	7	36 131
Bulgaria	8.0	7.8	7.0	5.7	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	-2.2	22	2 151
Czech Republic	9.7	9.5	9.5	9.5	9.5	9.5	8.9	9.3	9.4	9.4	9.5	9.3	9.3	-0.2	6	15 488
Denmark	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.2	28	1 826
Germany	7.2	7.0	6.8	6.6	6.3	6.3	6.3	6.5	6.4	6.5	6.5	6.5	6.6	-0.2	14	199 164
Estonia	10.2	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	0.9	3	2 171
Ireland	2.7	2.8	2.8	2.9	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.6	-0.2	27	6 565
Greece	5.1	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	-0.7	24	7 712
Spain	8.6	8.5	8.6	8.6	8.6	8.6	8.4	8.3	8.3	8.1	8.0	8.2	8.2	-0.4	9	87 823
France	11.9	11.8	11.9	11.9	11.8	11.9	12.4	12.7	12.8	13.1	13.3	13.5	13.3	1.4	1	290 229
Croatia	6.2	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.3	0.1	15	2 770
Italy	10.1	10.0	10.0	9.9	10.3	10.2	10.6	10.5	10.4	10.4	10.2	10.0	9.6	-0.4	5	157 826
Cyprus	5.0	5.6	6.1	5.7	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.5	6.6	0.5	13	1 162
Latvia	6.2	6.0	5.8	5.9	5.7	5.8	6.7	6.5	6.1	6.1	6.1	5.9	5.9	0.1	16	1 435
Lithuania	7.6	7.5	7.2	7.5	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	0.6	12	2 920
Luxembourg	4.8	4.7	4.6	4.4	4.3	4.5	5.0	4.7	4.7	4.8	4.7	4.6	4.6	0.0	23	2 373
Hungary	9.8	9.4	9.7	9.5	9.8	9.8	9.3	8.1	8.3	8.1	7.9	8.0	8.1	-1.6	10	8 879
Malta	2.7	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.7	2.7	0.0	26	234
Netherlands	4.2	4.1	3.9	4.4	4.3	4.5	4.7	4.7	4.8	5.1	5.0	5.4	5.2	1.3	19	35 040
Austria	9.2	9.1	9.0	8.9	8.8	9.0	9.3	9.3	9.3	9.4	9.6	9.7	9.7	0.7	4	32 840
Poland	5.3	5.1	5.1	5.0	5.0	4.9	4.9	5.2	5.1	5.5	5.4	5.5	5.4	0.3	18	23 256
Portugal	4.5	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	0.5	20	9 210
Romania	6.2	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	-1.3	21	8 031
Slovenia	7.0	7.0	7.1	6.8	6.4	6.0	5.6	5.7	5.6	5.7	5.6	5.4	5.5	-1.6	17	2 135
Slovakia	8.3	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	1.1	11	6 283
Finland	8.5	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	0.1	8	18 232
Sweden	12.3	12.0	11.9	11.7	11.6	12.0	11.8	11.3	11.5	11.8	11.8	11.6	11.6	-0.3	2	51 984
United Kingdom	3.2	3.3	3.4	3.4	3.5	3.6	3.6	3.8	3.6	3.6	3.6	3.5	3.5	0.2	25	91 239
Iceland	3.1	3.0	3.1	3.2	3.0	2.8	3.0	4.1	4.1	4.0	4.0	4.0	3.9	0.8		590
Norway	5.8	5.6	5.3	5.2	5.3	5.3	5.9	5.7	5.6	5.7	5.8	6.0	6.2	0.9		21 431

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 48: Taxes on labour as % of total taxation - Income from employment, paid by employers

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	20.2	20.0	19.8	19.4	19.3	19.8	20.7	20.7	20.4	20.2	20.0	19.9	19.4	-0.4		1 105 110
EA-19	22.4	22.2	22.0	21.5	21.4	21.8	22.6	22.7	22.4	22.1	21.8	21.8	21.4	-0.6		899 486
Belgium	19.2	18.6	18.5	18.6	18.9	19.2	20.2	19.6	19.7	19.6	19.5	19.4	19.5	1.0	14	36 131
Bulgaria	26.2	24.6	22.9	18.9	16.8	15.0	16.1	16.4	17.1	15.1	16.0	16.8	16.4	-6.5	19	2 151
Czech Republic	28.4	27.4	27.7	28.0	27.6	28.6	27.8	28.6	27.7	27.5	27.2	27.4	27.0	-0.7	3	15 488
Denmark	1.1	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.4	1.4	1.5	1.4	1.4	0.5	28	1 826
Germany	19.0	18.9	18.3	17.6	16.9	16.7	17.2	17.6	17.3	17.2	17.1	17.1	17.0	-1.3	16	199 164
Estonia	33.0	31.8	32.7	31.8	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.7	-1.0	1	2 171
Ireland	9.6	9.3	9.3	9.4	10.2	11.6	11.9	11.3	11.8	10.7	10.9	10.9	10.7	1.4	25	6 565
Greece	16.3	15.9	15.9	15.0	15.6	15.9	15.1	15.8	14.3	13.7	13.2	12.5	12.1	-3.8	24	7 712
Spain	25.8	25.0	24.3	23.9	23.7	26.7	28.2	26.6	26.7	25.0	24.2	24.2	24.1	-0.2	7	87 823
France	28.3	27.9	27.9	27.7	27.8	28.0	29.5	30.0	29.7	29.4	29.3	29.4	29.0	1.1	2	290 229
Croatia	16.6	17.2	17.0	16.7	16.6	17.0	17.7	17.5	17.6	16.7	15.7	16.9	16.8	-0.3	17	2 770
Italy	25.4	25.5	25.8	24.7	24.8	24.8	25.4	25.3	25.0	23.8	23.5	23.2	22.2	-3.5	8	157 826
Cyprus	17.5	19.1	19.4	17.9	15.1	16.2	19.5	19.9	19.7	19.4	19.0	19.4	19.9	0.6	12	1 162
Latvia	22.5	21.9	20.7	20.4	20.2	20.8	24.6	23.1	21.9	21.3	21.4	20.2	20.2	-0.4	11	1 435
Lithuania	26.4	25.8	24.8	24.8	25.0	25.7	27.9	26.4	26.4	26.7	26.7	27.0	26.9	2.1	4	2 920
Luxembourg	12.5	12.6	12.1	12.0	11.8	12.1	12.8	12.5	12.5	12.4	12.3	12.1	12.3	0.1	23	2 373
Hungary	26.2	25.5	26.4	25.9	24.8	24.8	23.8	21.7	22.5	21.0	20.8	20.9	20.7	-5.7	10	8 879
Malta	9.3	9.0	8.5	8.2	7.6	8.0	8.0	8.1	8.3	8.2	8.1	7.9	7.9	-0.6	27	234
Netherlands	11.8	11.7	11.0	12.0	12.0	12.5	13.2	13.1	13.4	14.1	13.6	14.4	13.7	2.7	22	35 040
Austria	21.6	21.4	21.8	21.9	21.6	21.6	22.5	22.5	22.4	22.3	22.4	22.4	22.1	0.3	9	32 840
Poland	16.3	15.9	15.6	15.0	14.5	14.3	15.6	16.6	16.1	17.1	17.0	17.1	16.7	1.1	18	23 256
Portugal	14.5	15.0	14.9	13.8	14.2	14.6	15.8	16.1	15.8	15.7	15.1	14.8	14.9	-0.1	21	9 210
Romania	22.3	21.6	22.9	22.0	21.3	21.5	22.2	20.8	19.8	19.9	20.4	19.9	17.9	-5.1	15	8 031
Slovenia	18.6	18.6	18.8	18.0	17.2	16.4	15.4	15.3	15.2	15.4	15.2	14.8	15.0	-3.8	20	2 135
Slovakia	25.5	23.9	22.1	21.4	21.3	22.5	23.4	24.2	23.1	23.7	24.9	24.7	24.8	2.7	6	6 283
Finland	20.1	20.2	20.4	20.4	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	-0.6	13	18 232
Sweden	27.0	26.2	25.6	25.4	25.9	27.2	26.7	26.1	27.0	27.6	27.4	27.3	26.9	1.3	5	51 984
United Kingdom	10.0	10.2	10.2	10.0	10.4	10.4	11.0	11.2	10.5	10.8	10.7	10.7	10.6	0.5	26	91 239
Iceland	8.6	8.2	7.9	8.0	7.7	8.1	9.5	12.3	11.9	11.2	11.3	10.4	10.6	2.7		590
Norway	13.9	13.2	12.4	12.2	12.6	12.7	14.2	13.7	13.3	13.6	14.5	15.3	15.9	3.5		21 431

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 49: Taxes on labour as % of GDP - Income from employment, paid by employees

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	9.7	9.5	9.4	9.5	9.4	9.6	9.7	9.5	9.5	9.7	9.8	9.8	9.8	0.3		1 439 660
EA-19	9.7	9.4	9.3	9.3	9.3	9.6	9.7	9.5	9.6	9.9	10.1	10.1	10.1	0.8		1 053 264
Belgium	13.5	13.5	13.3	12.8	12.8	13.2	13.2	13.2	13.4	13.4	13.6	13.4	13.2	-0.1	2	54 033
Bulgaria	4.5	4.3	4.3	4.1	4.5	4.6	4.7	4.2	4.1	4.6	4.8	5.2	5.1	0.8	26	2 312
Czech Republic	7.0	7.0	7.0	6.8	7.0	6.6	6.1	6.1	6.3	6.4	6.5	6.6	6.4	-0.6	22	10 687
Denmark	18.6	18.0	17.8	17.7	18.2	18.4	18.2	17.3	17.2	17.2	16.9	16.7	17.3	-0.5	1	46 889
Germany	12.8	12.1	11.7	11.8	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.6	12.7	1.0	3	385 440
Estonia	6.2	5.9	5.0	5.1	5.3	5.7	5.5	5.5	5.3	5.5	5.6	5.8	5.8	0.7	24	1 172
Ireland	7.0	7.6	7.5	7.3	7.4	7.8	8.8	8.8	9.2	9.6	9.5	9.5	7.5	0.1	18	19 295
Greece	7.7	7.6	7.8	7.7	7.9	7.8	7.7	7.7	7.9	9.3	8.6	8.5	8.7	0.9	13	15 259
Spain	6.2	6.3	6.4	6.6	6.9	6.8	6.6	6.9	7.0	7.1	7.0	7.0	6.7	0.3	21	72 024
France	8.4	8.2	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.9	0.6	11	194 267
Croatia	8.1	8.2	7.9	8.1	8.4	8.4	9.0	8.7	8.1	8.4	8.5	8.6	8.2	0.3	15	3 606
Italy	7.5	7.4	7.5	7.5	7.8	8.3	8.3	8.4	8.2	8.5	8.5	8.3	8.5	1.0	14	138 875
Cyprus	4.6	3.9	4.1	4.2	4.3	4.4	4.8	5.0	5.1	5.2	4.6	4.6	4.7	0.6	28	826
Latvia	7.7	7.8	7.4	7.6	7.6	8.0	7.6	7.9	7.5	7.6	7.4	7.7	7.6	0.2	17	1 855
Lithuania	6.6	6.9	6.9	6.8	6.5	6.4	5.9	5.3	5.1	5.1	5.2	5.3	5.6	-1.3	25	2 090
Luxembourg	9.1	9.2	9.4	9.1	9.2	10.0	10.5	10.1	10.1	10.5	11.0	10.9	11.1	1.7	7	5 696
Hungary	8.1	7.8	7.8	8.0	8.9	9.4	8.9	8.9	8.6	9.4	9.3	9.3	9.4	1.6	10	10 326
Malta	7.0	7.1	7.0	7.3	6.6	6.6	7.0	6.7	7.1	7.3	7.4	7.6	7.4	0.4	19	653
Netherlands	11.1	10.6	10.7	10.9	10.6	10.9	11.2	11.0	11.2	11.1	11.0	10.5	10.9	0.2	8	73 610
Austria	11.8	11.5	11.2	11.2	11.2	11.5	11.4	11.3	11.3	11.6	11.9	12.0	12.2	1.0	4	41 426
Poland	7.2	7.0	7.0	7.1	7.0	6.9	6.4	6.0	6.3	6.5	6.5	7.0	7.3	0.3	20	31 288
Portugal	7.2	6.7	6.8	7.0	6.8	6.9	7.1	6.7	7.0	6.5	7.8	8.0	7.7	1.0	16	13 860
Romania	4.9	4.8	4.6	5.2	5.5	5.3	5.6	5.3	5.3	5.3	5.2	5.1	5.1	0.5	27	8 136
Slovenia	12.5	12.4	12.2	12.2	11.6	12.1	12.6	12.6	12.5	12.5	12.0	12.0	12.1	-0.1	5	4 668
Slovakia	5.5	5.4	5.5	5.2	5.2	5.6	5.6	5.6	5.6	5.7	5.8	5.8	6.1	0.6	23	4 796
Finland	11.1	10.5	10.6	10.5	10.0	10.6	10.9	10.4	10.5	11.0	11.0	11.2	11.2	0.6	6	23 421
Sweden	11.9	11.8	11.8	11.3	10.7	10.8	10.5	10.0	10.1	10.3	10.4	10.3	10.3	-1.5	9	46 166
United Kingdom	9.2	9.4	9.7	9.7	9.7	9.6	9.4	9.6	9.7	9.2	9.0	8.7	8.8	-0.9	12	226 984
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	11.2	10.7	9.9	9.5	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.5	1.6	..	40 078

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 50: Taxes on labour as % of total taxation - Income from employment, paid by employees

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (°) 2005 to 2015	Ranking 2015	Revenue (°) 2015
EU-28	26.0	25.5	25.2	24.9	24.9	25.4	26.0	25.4	25.3	25.4	25.3	25.2	25.3	0.1		1 439 660
EA-19	25.3	24.6	24.3	24.1	24.0	25.0	25.5	25.0	24.9	25.1	25.1	25.0	25.0	0.8		1 053 264
Belgium	31.0	30.9	30.6	29.7	29.8	30.2	31.0	30.7	30.7	29.9	29.8	29.5	29.2	-1.4	6	54 033
Bulgaria	14.6	13.7	14.0	13.7	14.2	15.0	17.4	16.4	16.2	17.3	16.9	18.3	17.6	3.6	26	2 312
Czech Republic	20.6	20.2	20.4	20.2	20.3	19.9	18.9	18.9	18.8	18.7	18.7	19.4	18.6	-1.8	24	10 687
Denmark	40.8	38.7	37.0	38.1	39.1	41.2	40.6	38.4	38.1	37.5	36.4	33.8	37.0	0.0	1	46 889
Germany	33.8	32.6	31.7	31.7	31.3	32.4	32.9	32.2	32.0	32.5	32.6	32.8	33.0	1.2	2	385 440
Estonia	20.0	19.0	16.8	16.5	17.0	18.2	15.8	16.5	16.8	17.3	17.5	17.8	17.1	0.3	27	1 172
Ireland	24.6	25.6	24.9	23.4	24.1	26.9	31.4	31.6	33.2	34.0	33.1	32.5	31.6	6.7	4	19 295
Greece	24.3	25.1	24.4	24.8	25.0	24.6	24.9	24.1	23.4	26.1	24.3	23.8	23.9	-0.6	14	15 259
Spain	18.8	18.5	18.1	18.3	19.1	21.3	22.3	22.0	22.5	22.0	21.1	20.8	19.8	1.6	19	72 024
France	19.9	19.5	19.6	19.5	19.4	19.5	19.8	18.8	18.5	19.3	19.4	19.4	19.4	-0.1	21	194 267
Croatia	21.9	22.4	21.9	22.0	22.6	23.0	24.7	24.0	23.1	23.3	23.1	23.4	21.9	0.0	18	3 606
Italy	19.0	19.0	19.2	18.6	18.9	20.0	20.0	20.2	19.8	19.5	19.6	19.3	19.6	0.4	20	138 875
Cyprus	16.1	13.3	13.1	13.0	11.9	12.5	15.2	15.5	15.9	16.3	14.5	13.8	14.2	1.1	28	826
Latvia	27.8	28.1	26.5	26.4	27.0	28.6	27.9	28.4	27.0	26.6	25.8	26.5	26.1	-0.4	10	1 855
Lithuania	23.1	23.8	23.6	22.7	21.7	21.0	19.6	18.8	18.9	19.0	19.4	19.3	19.3	-4.3	22	2 090
Luxembourg	23.8	24.7	24.6	25.1	25.2	26.9	26.8	26.8	27.1	27.2	28.6	28.7	29.4	4.9	5	5 696
Hungary	21.6	21.2	21.2	22.0	22.6	23.8	22.7	23.8	23.4	24.5	24.5	24.2	24.1	2.9	12	10 326
Malta	23.7	23.7	22.3	22.8	20.2	20.6	21.7	21.4	22.4	22.6	22.9	22.3	22.0	-0.2	17	653
Netherlands	31.4	30.0	30.2	29.9	29.3	29.8	31.7	30.4	31.2	30.9	30.2	27.9	28.8	-1.4	7	73 610
Austria	27.7	27.2	27.1	27.5	27.3	27.6	27.5	27.4	27.4	27.6	27.6	27.7	27.8	0.8	8	41 426
Poland	22.2	21.9	21.1	21.1	20.2	20.3	20.4	19.0	19.7	20.2	20.3	21.9	22.4	1.3	15	31 288
Portugal	22.8	22.2	21.9	22.4	21.4	21.8	23.6	21.9	21.6	20.5	22.8	23.2	22.4	0.5	16	13 860
Romania	17.8	17.7	16.6	18.3	19.1	19.3	21.2	20.1	18.8	19.3	18.9	18.4	18.1	1.5	25	8 136
Slovenia	33.4	33.2	32.3	32.5	31.4	33.1	34.6	34.0	34.0	33.6	32.4	32.6	32.9	0.6	3	4 668
Slovakia	17.0	17.0	17.6	17.8	17.9	19.3	19.5	20.1	19.5	20.3	19.2	18.8	18.9	1.4	23	4 796
Finland	26.1	25.1	25.2	24.8	24.2	25.7	26.6	25.4	25.1	25.7	25.1	25.5	25.5	0.3	11	23 421
Sweden	26.2	25.9	25.4	24.5	23.7	24.5	23.8	23.1	23.8	24.3	24.3	24.2	23.9	-1.5	13	46 166
United Kingdom	28.7	28.8	29.2	28.6	28.7	27.4	29.0	28.8	28.4	27.5	27.1	26.6	26.5	-2.7	9	226 984
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	26.9	25.3	23.2	22.1	23.3	23.0	25.4	24.6	24.5	24.8	26.3	27.5	29.7	6.4		40 078

(°) In percentage points.

(°) In millions of euro.

See explanatory notes in Annex B.

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

Table 51: Taxes on labour as % of GDP - Income from employment, paid by non-employed

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	1.7	1.7	1.7	1.7	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	1.9	0.2		286 388
EA-19	2.0	2.0	2.0	2.0	1.9	2.0	2.2	2.2	2.2	2.3	2.3	2.4	2.3	0.3		244 630
Belgium	2.0	1.7	1.7	1.7	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.0	0.3	9	8 376
Bulgaria	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	28	
Czech Republic	1.2	1.1	1.0	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	0.3	15	2 234
Denmark	4.9	4.7	4.7	4.6	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	6.0	1.4	1	16 319
Germany	2.8	2.9	2.9	2.8	2.5	2.6	2.8	2.7	2.6	2.5	2.6	2.5	2.5	-0.4	8	77 226
Estonia	0.2	0.4	0.3	0.3	0.2	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.0	20	67
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	24	423
Greece	0.5	0.5	0.7	0.7	0.8	0.8	0.9	0.8	0.9	1.5	1.3	1.5	1.4	0.8	13	2 542
Spain	0.8	0.8	0.8	0.8	0.8	0.9	1.3	1.3	1.4	1.6	1.6	1.5	1.3	0.5	14	14 516
France	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.5	1.6	1.7	1.7	0.3	11	36 751
Croatia	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	0.0	26	38
Italy	2.0	2.1	2.2	2.2	2.2	2.4	2.6	2.7	2.7	2.9	3.0	3.1	3.1	1.0	3	51 354
Cyprus	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	0.0	27	11
Latvia	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	0.2	19	82
Lithuania	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.0	23	65
Luxembourg	1.2	1.2	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5	1.5	0.1	12	763
Hungary	0.3	0.3	0.3	0.3	0.8	0.9	0.6	0.5	0.3	0.2	0.2	0.1	0.1	-0.2	25	117
Malta	0.9	1.0	1.0	1.1	1.0	0.9	1.1	1.0	1.1	1.2	1.3	1.3	1.3	0.3	16	116
Netherlands	3.5	3.5	3.4	3.5	3.4	3.5	3.8	4.0	4.2	4.4	4.8	4.6	4.6	1.2	2	30 931
Austria	2.9	2.6	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.8	3.0	2.9	0.5	5	9 938
Poland	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.1	17	3 569
Portugal	0.6	0.7	0.7	0.8	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.7	1.0	10	3 131
Romania	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	321
Slovenia	0.8	0.8	0.6	0.6	0.6	0.6	0.8	0.9	0.9	1.0	1.0	0.8	0.8	0.1	18	301
Slovakia	2.5	2.5	2.6	2.6	2.6	2.3	2.7	2.2	2.7	2.7	2.8	2.7	2.7	0.1	7	2 111
Finland	2.3	2.3	2.3	2.2	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.9	2.8	0.5	6	5 926
Sweden	4.3	4.3	4.0	4.1	3.6	3.5	3.7	3.3	3.0	3.1	3.2	3.0	3.0	-1.0	4	13 295
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	21	5 864
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	1.2	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.4	0.3		4 843

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 52: Taxes on labour as % of total taxation - Income from employment, paid by non-employed

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	4.7	4.6	4.5	4.5	4.3	4.5	5.1	5.1	5.1	5.0	5.2	5.3	5.0	0.5		286 388
EA-19	5.2	5.3	5.2	5.1	4.9	5.2	5.7	5.8	5.8	5.7	5.9	5.9	5.8	0.6		244 630
Belgium	4.7	4.0	4.0	3.9	4.0	4.3	4.5	4.5	4.5	4.4	4.3	4.5	4.5	0.5	10	8 376
Bulgaria	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	28	
Czech Republic	3.4	3.2	3.0	3.6	3.6	3.6	3.9	4.1	3.9	3.8	3.8	4.1	3.9	0.9	15	2 234
Denmark	10.7	10.2	9.7	9.8	9.8	10.3	13.7	10.9	11.1	11.1	14.9	16.9	12.9	3.2	1	16 319
Germany	7.4	7.7	7.9	7.4	6.8	6.8	7.4	7.3	6.9	6.7	6.7	6.6	6.6	-1.3	7	77 226
Estonia	0.7	1.2	1.1	0.9	0.7	1.0	1.3	1.3	1.1	1.0	1.0	1.0	1.0	-0.1	20	67
Ireland	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.6	0.7	0.7	0.7	0.7	0.4	22	423
Greece	1.5	1.8	2.1	2.3	2.4	2.6	2.8	2.6	2.6	4.3	3.7	4.1	4.0	1.9	12	2 542
Spain	2.3	2.3	2.3	2.3	2.3	2.9	4.3	4.3	4.5	4.9	5.0	4.6	4.0	1.7	11	14 516
France	3.3	3.3	3.2	3.3	3.3	3.5	3.7	3.9	3.9	3.4	3.6	3.6	3.7	0.5	16	36 751
Croatia	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.0	26	38
Italy	5.1	5.4	5.6	5.5	5.4	5.8	6.2	6.5	6.5	6.7	6.8	7.1	7.2	1.7	4	51 354
Cyprus	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.0	27	11
Latvia	0.3	0.3	0.4	0.3	0.2	0.4	0.7	1.0	1.0	1.1	1.1	1.2	1.2	0.8	19	82
Lithuania	0.6	0.6	0.6	0.7	0.8	1.1	1.0	0.9	0.8	0.5	0.5	0.5	0.6	0.0	24	65
Luxembourg	3.2	3.3	3.5	3.5	3.5	3.6	3.7	3.6	3.9	3.9	3.9	3.9	3.9	0.4	13	763
Hungary	0.8	0.8	0.9	0.9	2.0	2.4	1.4	1.3	0.9	0.4	0.5	0.3	0.3	-0.7	25	117
Malta	3.0	3.2	3.2	3.5	3.0	2.9	3.3	3.3	3.5	3.7	3.9	3.9	3.9	0.7	14	116
Netherlands	10.0	9.8	9.5	9.6	9.4	9.6	10.8	11.0	11.8	12.3	13.0	12.1	12.1	2.6	2	30 931
Austria	6.8	6.2	5.9	6.0	5.9	6.0	6.2	6.3	6.3	6.5	6.5	6.9	6.7	0.8	6	9 938
Poland	2.3	2.3	2.2	2.4	2.3	2.4	2.5	2.4	2.4	2.5	2.6	2.6	2.6	0.4	17	3 569
Portugal	2.0	2.2	2.3	2.4	2.6	2.7	3.1	3.2	3.6	3.6	5.3	5.4	5.1	2.7	9	3 131
Romania	0.1	0.0	0.1	0.1	0.2	0.2	0.6	0.7	0.6	0.7	0.8	0.7	0.7	0.6	21	321
Slovenia	2.1	2.2	1.7	1.7	1.6	1.6	2.2	2.3	2.6	2.7	2.7	2.3	2.1	0.4	18	301
Slovakia	7.8	8.0	8.3	9.0	8.9	7.8	9.4	7.9	9.3	9.6	9.2	8.8	8.3	0.1	3	2 111
Finland	5.4	5.4	5.5	5.3	5.1	5.2	5.8	5.7	5.7	5.9	6.1	6.5	6.4	1.0	8	5 926
Sweden	9.5	9.4	8.6	8.9	8.0	8.0	8.3	7.5	6.9	7.3	7.4	7.1	6.9	-1.7	5	13 295
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.5	0.6	0.6	0.7	0.7	0.7	0.2	23	5 864
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	3.0	2.8	2.6	2.5	2.7	2.6	3.1	3.1	2.7	2.9	3.0	3.2	3.6	0.9	..	4 843

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 53: Taxes on capital as % of GDP - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	7.6	7.9	8.2	8.8	8.9	8.6	7.6	7.4	7.6	8.0	8.1	8.2	8.4	0.2		1 231 369
EA-19	7.5	7.7	8.0	8.6	8.8	8.3	7.4	7.2	7.5	8.0	8.2	8.2	8.4	0.4		875 164
Belgium	8.9	9.4	9.5	9.9	9.6	9.5	8.4	8.7	9.1	10.0	10.6	10.6	10.6	1.1	4	43 667
Bulgaria	4.3	4.2	3.6	3.9	6.1	5.0	4.2	3.8	3.6	3.8	4.3	4.3	4.4	0.8	23	2 003
Czech Republic	6.8	6.7	6.4	6.5	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.2	5.4	-1.0	19	8 974
Denmark	6.4	7.8	9.4	8.1	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.4	-1.0	8	22 964
Germany	4.8	5.1	5.6	6.2	6.5	6.3	5.3	5.3	5.8	6.1	6.1	6.1	6.3	0.7	15	191 600
Estonia	2.7	2.7	2.6	2.6	2.8	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	0.4	28	607
Ireland	8.2	8.3	8.6	9.9	9.2	7.3	6.1	6.0	5.7	6.0	6.1	6.3	5.7	-2.9	18	14 483
Greece	7.1	6.7	7.4	6.9	6.8	7.0	7.1	6.5	7.5	7.1	7.6	8.0	8.3	0.9	9	14 586
Spain	8.6	9.3	10.0	10.7	11.1	8.2	7.2	6.7	6.6	7.4	7.6	7.8	8.1	-1.9	10	87 528
France	9.5	9.9	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	0.7	2	235 606
Croatia	4.1	3.9	4.2	4.8	5.1	4.9	4.5	3.8	4.2	3.9	4.1	3.8	4.1	-0.1	25	1 813
Italy	10.0	9.4	9.1	10.0	10.7	10.3	10.1	9.3	9.4	10.6	10.8	10.6	10.9	1.8	1	178 574
Cyprus	6.6	6.7	7.8	8.7	12.3	10.8	8.3	8.2	8.7	8.2	9.1	9.1	8.8	1.0	7	1 550
Latvia	3.0	3.2	3.3	3.6	3.9	4.0	2.7	2.5	3.2	3.6	3.6	3.5	3.4	0.1	27	832
Lithuania	3.3	3.9	4.2	4.8	4.6	4.7	4.5	4.0	3.6	3.9	3.9	4.0	4.2	0.0	24	1 581
Luxembourg	12.5	10.8	11.7	11.4	11.6	11.0	11.3	11.2	10.6	10.8	10.3	10.0	10.7	-1.0	3	5 501
Hungary	4.8	4.8	4.9	5.3	6.1	5.7	6.0	5.6	5.4	5.6	4.8	4.9	5.1	0.2	22	5 621
Malta	7.4	7.0	7.7	7.7	9.7	9.0	9.0	8.7	8.1	8.5	8.8	9.3	9.4	1.7	6	828
Netherlands	5.2	5.5	6.0	6.2	6.4	6.3	4.7	5.1	4.6	4.5	4.8	5.9	5.8	-0.1	17	39 324
Austria	6.6	7.0	6.8	6.7	7.1	7.3	6.4	6.4	6.6	6.6	7.0	6.9	7.4	0.5	13	25 011
Poland	7.2	7.1	7.7	8.0	8.8	8.6	7.7	7.1	7.2	7.7	7.8	7.2	7.5	-0.1	12	32 321
Portugal	7.0	6.2	6.1	6.4	7.3	7.4	6.6	6.5	7.1	7.1	7.8	7.3	7.6	1.5	11	13 607
Romania	5.0	5.4	4.5	4.9	5.5	5.2	4.6	4.1	4.6	4.1	4.2	4.8	5.1	0.6	21	8 236
Slovenia	3.7	4.0	4.8	5.1	5.6	4.8	4.1	4.2	4.0	3.9	3.7	3.9	3.9	-0.9	26	1 506
Slovakia	5.0	4.6	4.4	4.4	4.4	4.5	3.8	3.7	3.6	3.8	4.4	4.8	5.2	0.7	20	4 065
Finland	7.1	7.3	7.3	7.6	8.3	7.4	5.7	6.6	6.7	6.2	6.8	6.7	7.0	-0.3	14	14 707
Sweden	5.0	5.7	6.8	7.1	7.2	5.7	5.6	6.2	5.8	5.3	5.5	5.7	6.3	-0.5	16	28 102
United Kingdom	8.9	9.3	9.8	10.7	10.3	11.8	9.8	9.5	9.5	9.3	9.3	9.3	9.6	-0.2	5	246 172
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	11.3	13.0	14.9	15.7	14.3	15.2	12.5	13.4	14.2	13.7	11.8	10.2	8.5	-6.5	..	29 490

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 54: Taxes on capital as % of total taxation - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	20.4	21.1	21.9	23.1	23.5	22.7	20.4	20.0	20.3	20.8	21.0	21.1	21.6	-0.3		1 231 369
EA-19	19.7	20.3	20.9	22.1	22.7	21.5	19.4	19.1	19.6	20.2	20.5	20.5	20.8	-0.1		875 164
Belgium	20.5	21.5	21.8	22.8	22.2	21.9	19.7	20.3	20.9	22.3	23.1	23.4	23.6	1.8	8	43 667
Bulgaria	14.1	13.2	11.9	13.0	19.4	16.4	15.4	14.5	14.2	14.3	15.1	15.1	15.2	3.4	21	2 003
Czech Republic	19.9	19.4	18.7	19.1	19.2	17.9	17.1	15.7	15.2	14.9	14.9	15.2	15.7	-3.0	19	8 974
Denmark	14.0	16.7	19.6	17.5	15.5	14.0	11.6	17.0	16.9	17.8	16.1	18.9	18.1	-1.5	14	22 964
Germany	12.6	13.8	15.2	16.7	17.4	16.6	14.0	14.5	15.7	16.0	16.0	16.1	16.4	1.1	16	191 600
Estonia	8.8	8.7	8.8	8.6	8.8	8.7	7.8	6.9	6.8	7.4	8.3	8.0	8.9	0.1	28	607
Ireland	28.7	28.1	28.6	31.5	29.7	25.0	21.6	21.4	20.6	21.2	21.3	21.7	23.7	-4.9	7	14 483
Greece	22.7	22.0	23.2	22.3	21.3	22.0	23.2	20.3	22.3	20.0	21.6	22.2	22.8	-0.4	11	14 586
Spain	25.9	27.1	28.4	29.8	30.6	25.5	24.0	21.5	21.2	23.0	22.8	23.1	24.0	-4.4	6	87 528
France	22.6	23.4	23.7	24.5	24.7	24.4	22.3	22.4	23.2	23.6	23.8	23.5	23.5	-0.2	9	235 606
Croatia	11.1	10.7	11.7	12.9	13.7	13.3	12.3	10.6	11.8	10.7	11.3	10.4	11.0	-0.7	26	1 813
Italy	25.2	24.0	23.3	24.9	25.9	25.1	24.2	22.3	22.6	24.4	25.0	24.6	25.2	1.9	5	178 574
Cyprus	22.8	22.8	24.7	27.2	34.2	31.0	26.2	25.8	27.3	26.1	28.9	27.4	26.6	1.8	4	1 550
Latvia	10.8	11.4	11.9	12.4	13.7	14.5	9.9	9.1	11.4	12.5	12.4	12.1	11.7	-0.1	25	832
Lithuania	11.6	13.6	14.4	16.1	15.2	15.4	15.0	14.1	13.3	14.4	14.4	14.4	14.6	0.2	22	1 581
Luxembourg	32.7	29.3	30.7	31.6	31.7	29.5	28.8	29.9	28.4	27.9	26.7	26.2	28.4	-2.3	2	5 501
Hungary	12.9	13.1	13.3	14.5	15.3	14.4	15.3	15.0	14.7	14.4	12.6	12.9	13.1	-0.2	24	5 621
Malta	25.2	23.3	24.3	24.0	29.5	28.1	27.6	27.7	25.5	26.5	27.1	27.4	28.0	3.6	3	828
Netherlands	14.6	15.8	16.8	17.1	17.8	17.3	13.2	14.1	13.0	12.6	13.1	15.9	15.4	-1.5	20	39 324
Austria	15.5	16.5	16.5	16.5	17.4	17.4	15.5	15.5	15.9	15.7	16.3	16.0	16.8	0.3	15	25 011
Poland	22.2	22.4	23.3	23.8	25.4	25.1	24.8	22.5	22.7	24.0	24.3	22.6	23.2	-0.1	10	32 321
Portugal	22.4	20.7	19.8	20.5	23.1	23.4	22.0	21.3	22.1	22.5	22.8	21.4	22.0	2.2	12	13 607
Romania	18.2	19.9	16.3	17.3	18.8	19.0	17.5	15.5	16.4	14.8	15.3	17.5	18.3	2.0	13	8 236
Slovenia	9.8	10.7	12.7	13.6	15.1	13.1	11.2	11.4	10.9	10.5	10.1	10.7	10.6	-2.1	27	1 506
Slovakia	15.3	14.6	14.2	15.1	15.2	15.7	13.1	13.2	12.7	13.6	14.7	15.6	16.1	1.9	17	4 065
Finland	16.7	17.4	17.4	18.1	20.0	17.9	14.0	16.1	15.8	14.5	15.6	15.4	16.0	-1.4	18	14 707
Sweden	10.9	12.6	14.6	15.4	16.0	12.9	12.7	14.3	13.6	12.3	12.8	13.4	14.5	0.0	23	28 102
United Kingdom	27.7	28.3	29.6	31.4	30.7	33.6	30.2	28.3	27.8	27.7	28.1	28.3	28.7	-0.8	1	246 172
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	27.1	30.8	35.1	36.8	34.0	36.7	30.3	31.9	33.8	33.1	29.5	26.3	21.8	-13.2		29 490

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 55: Taxes on capital as % of GDP - Income of corporations

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.4	2.6	2.8	3.2	3.3	3.0	2.3	2.4	2.5	2.6	2.6	2.5	2.6	-0.3		379 981
EA-19	2.4	2.6	2.8	3.2	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	-0.2		274 622
Belgium	2.8	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.2	3.4	0.2	6	13 817
Bulgaria	2.8	2.6	1.9	2.2	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	0.3	19	1 004
Czech Republic	4.2	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	-0.7	5	5 752
Denmark	2.8	2.9	3.4	3.7	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.6	-0.8	13	7 040
Germany	1.7	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	0.0	15	71 664
Estonia	1.6	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	0.7	22	424
Ireland	3.6	3.5	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.7	-0.6	12	6 939
Greece	2.7	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	-1.1	21	3 800
Spain	3.1	3.4	3.8	4.1	4.7	2.8	2.3	1.9	1.8	2.2	2.1	2.1	2.4	-1.5	16	25 288
France	2.1	2.4	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	0.4	9	61 534
Croatia	1.9	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	-0.4	23	829
Italy	2.7	2.7	2.8	3.4	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.8	0.0	10	46 083
Cyprus	3.9	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	1.7	2	1 046
Latvia	1.4	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	-0.3	26	389
Lithuania	1.4	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	-0.5	27	574
Luxembourg	7.3	5.7	5.9	5.0	5.4	5.3	5.7	5.8	5.0	5.1	4.8	4.3	4.5	-1.4	3	2 295
Hungary	2.2	2.1	2.1	2.3	2.7	2.6	2.2	1.2	1.2	1.3	1.3	1.6	1.8	-0.3	25	1 940
Malta	4.1	3.5	3.7	4.1	6.0	5.9	6.0	5.8	5.4	5.8	6.2	6.3	6.7	3.0	1	586
Netherlands	2.9	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	-0.7	11	18 430
Austria	2.3	2.3	2.3	2.2	2.5	2.6	1.8	2.0	2.1	2.1	2.2	2.2	2.3	0.1	18	7 940
Poland	1.8	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	-0.3	24	7 912
Portugal	2.7	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	0.5	7	5 614
Romania	2.8	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	-0.4	17	3 763
Slovenia	1.7	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	-1.2	28	568
Slovakia	3.3	2.9	2.9	3.1	3.2	3.3	2.7	2.6	2.6	2.6	3.1	3.5	3.9	1.0	4	3 085
Finland	3.3	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	-1.0	20	4 547
Sweden	2.1	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	3.0	-0.5	8	13 267
United Kingdom	2.5	2.6	3.0	3.6	3.1	3.3	2.6	2.9	2.9	2.7	2.5	2.4	2.5	-0.6	14	63 853
Iceland	1.3	1.3	2.1	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.4	2.4	0.3		362
Norway	4.1	5.0	5.6	6.3	5.7	5.8	4.9	5.3	5.4	5.2	4.3	3.9	3.1	-2.5		10 909

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 56: Taxes on capital as % of total taxation - Income of corporations

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	64	70	76	85	87	79	61	65	67	67	66	65	67	-0.9		379 981
EA-19	62	68	73	82	86	77	57	62	65	65	65	63	65	-0.7		274 622
Belgium	64	69	72	80	79	75	54	59	64	67	68	71	75	0.2	10	13 817
Bulgaria	91	82	63	74	138	104	94	81	76	70	78	74	76	1.4	9	1 004
Czech Republic	12.5	12.2	12.1	13.0	13.0	12.2	10.5	9.9	9.5	9.2	9.3	9.8	10.0	-2.1	6	5 752
Denmark	6.2	6.2	7.1	7.9	6.8	5.7	4.2	5.0	4.8	5.7	6.0	5.7	5.6	-1.6	21	7 040
Germany	4.5	5.5	6.3	7.4	7.4	6.6	4.9	5.6	6.5	6.7	6.3	6.2	6.1	-0.2	18	71 664
Estonia	5.1	5.3	4.7	4.8	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	1.5	16	424
Ireland	12.8	11.9	11.1	12.0	11.0	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.4	0.2	5	6 939
Greece	8.7	8.9	10.2	8.2	7.2	6.7	8.2	7.9	6.1	3.1	3.2	5.2	5.9	-4.3	19	3 800
Spain	9.3	10.1	10.9	11.4	12.9	8.8	7.8	6.1	5.9	6.8	6.3	6.1	6.9	-4.0	13	25 288
France	5.0	5.6	5.7	6.9	7.0	7.0	4.2	5.9	6.5	6.4	6.5	6.2	6.1	0.4	17	61 534
Croatia	5.2	5.0	6.3	7.7	8.3	7.9	7.0	5.4	6.6	5.6	5.6	4.8	5.0	-1.3	25	829
Italy	6.8	7.0	7.1	8.4	9.2	8.7	7.0	6.8	6.6	6.8	7.2	6.3	6.5	-0.6	15	46 083
Cyprus	13.7	11.5	13.4	15.4	17.0	18.4	18.5	17.4	19.5	18.1	20.5	19.1	17.9	4.5	2	1 046
Latvia	5.3	6.1	6.8	7.4	8.9	10.7	5.7	3.5	5.0	5.7	5.7	5.3	5.5	-1.3	22	389
Lithuania	4.8	6.4	7.1	9.1	8.4	8.9	6.0	3.5	3.0	4.8	5.0	4.9	5.3	-1.8	24	574
Luxembourg	19.2	15.3	15.4	13.9	14.7	14.3	14.7	15.4	13.4	13.3	12.4	11.4	11.9	-3.5	4	2 295
Hungary	5.8	5.6	5.6	6.3	6.9	6.5	5.6	3.3	3.3	3.3	3.5	4.2	4.5	-1.1	27	1 940
Malta	13.9	11.5	11.8	12.9	18.4	18.5	18.4	18.4	16.8	18.2	19.2	18.7	19.8	8.0	1	586
Netherlands	8.1	8.8	9.7	9.5	9.5	9.1	6.1	6.4	6.1	5.9	6.0	6.9	7.2	-2.5	12	18 430
Austria	5.3	5.5	5.5	5.5	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	-0.2	23	7 940
Poland	5.4	6.1	6.5	7.1	7.9	7.9	7.2	6.2	6.3	6.5	5.5	5.5	5.7	-0.8	20	7 912
Portugal	8.7	9.3	8.5	9.0	10.9	11.1	9.2	9.0	9.7	8.6	9.6	8.3	9.1	0.6	7	5 614
Romania	10.1	11.6	9.7	9.9	10.5	10.6	9.0	7.8	8.1	6.8	7.4	7.7	8.4	-1.4	8	3 763
Slovenia	4.6	5.0	7.2	7.7	8.6	6.7	4.9	5.0	4.5	3.3	3.3	3.9	4.0	-3.2	28	568
Slovakia	10.2	9.2	9.2	10.6	10.9	11.4	9.3	9.5	9.0	9.1	10.2	11.3	12.2	3.0	3	3 085
Finland	7.7	8.1	7.6	7.7	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	-2.6	26	4 547
Sweden	4.6	6.1	7.4	7.5	8.0	6.0	6.0	7.2	7.0	5.8	6.2	6.2	6.9	-0.5	14	13 267
United Kingdom	7.8	8.0	9.2	10.7	9.3	9.5	7.9	8.5	8.5	8.0	7.6	7.4	7.5	-1.8	11	63 853
Iceland	3.8	3.4	5.3	5.9	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	1.2		362
Norway	9.8	11.9	13.2	14.6	13.6	14.0	11.9	12.5	12.9	12.4	10.8	10.0	8.1	-5.1		10 909

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 57: Taxes on capital as % of GDP - Income of households

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	0.7	0.7	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.9	1.0	1.0	1.1	0.3		157 092
EA-19	0.6	0.6	0.7	0.8	0.8	0.8	0.7	0.6	0.7	0.8	0.9	1.0	1.0	0.3		102 140
Belgium	0.4	0.5	0.6	0.5	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.5	0.0	16	2 246
Bulgaria	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	19	141
Czech Republic	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	0.0	26	144
Denmark	-0.1	1.2	2.2	0.7	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	-0.7	3	4 158
Germany	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.4	0.5	0.4	0.5	0.5	0.6	0.2	15	18 106
Estonia	0.2	0.1	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	-0.2	25	33
Ireland	1.4	1.5	1.6	2.1	2.0	1.3	0.9	0.8	0.7	0.8	0.7	0.8	0.6	-1.0	14	1 639
Greece	1.2	1.1	1.2	1.2	1.3	1.4	1.2	1.3	1.4	1.7	1.9	1.8	1.5	0.3	4	2 614
Spain	0.7	0.6	0.8	1.1	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.1	12	9 026
France	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.1	1.1	1.7	1.9	1.8	1.8	0.8	1	39 073
Croatia	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.3	13	294
Italy	1.0	0.9	1.1	1.2	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.5	0.4	5	24 410
Cyprus	0.6	0.7	0.7	1.3	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	-0.4	21	50
Latvia	0.1	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.3	0.4	0.4	0.4	0.4	0.4	18	89
Lithuania	0.2	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	-0.1	20	107
Luxembourg	0.9	0.9	1.2	1.7	1.4	1.7	1.4	1.5	1.6	1.4	1.1	1.0	1.2	0.0	8	636
Hungary	0.7	0.6	0.6	0.6	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.0	17	559
Malta	0.4	0.5	0.5	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.2	-0.3	24	18
Netherlands	-1.1	-1.0	-1.3	-1.1	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-0.9	-0.8	-0.7	0.6	28	-4 619
Austria	0.8	0.8	0.8	0.9	1.1	1.3	1.1	0.9	0.9	0.8	0.8	0.9	1.1	0.2	11	3 688
Poland	0.2	0.2	0.3	0.4	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	22	1 163
Portugal	0.9	0.8	0.7	0.7	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	1.1	0.4	10	1 994
Romania	0.9	1.0	0.6	0.7	0.8	0.9	0.9	0.6	0.7	0.7	0.6	0.9	1.2	0.5	9	1 855
Slovenia	0.2	0.3	0.2	0.3	0.5	0.5	0.3	0.3	0.3	0.4	0.2	0.3	0.3	0.1	23	103
Slovakia	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	0.0	27	50
Finland	0.8	1.0	1.2	1.4	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.4	0.2	7	2 876
Sweden	0.6	0.7	1.0	1.4	1.6	1.2	1.0	1.2	1.0	0.9	0.9	1.3	1.5	0.5	6	6 630
United Kingdom	1.1	1.2	1.3	1.4	1.6	1.7	1.9	1.3	1.3	1.4	1.4	1.4	1.6	0.2	2	40 007
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.6	0.6	0.6	0.6	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.1	0.5		3 810

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 58: Taxes on capital as % of total taxation - Income of households

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	1.8	2.0	2.1	2.3	2.5	2.4	2.3	2.0	2.1	2.4	2.5	2.7	2.8	0.6		157 092
EA-19	1.6	1.6	1.7	2.0	2.1	2.1	1.9	1.7	1.8	2.1	2.3	2.4	2.4	0.7		102 140
Belgium	1.0	1.1	1.3	1.2	1.1	1.0	0.6	0.4	0.5	1.0	1.6	1.4	1.2	-0.1	18	2 246
Bulgaria	0.2	0.2	0.2	0.3	0.5	0.8	0.9	0.8	0.9	0.9	1.0	1.2	1.1	0.9	19	141
Czech Republic	0.4	0.4	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.3	0.2	0.3	-0.1	26	144
Denmark	-0.2	2.6	4.6	1.5	0.7	0.3	-0.4	4.2	4.2	4.7	2.4	5.8	3.3	-1.4	8	4 158
Germany	1.1	1.1	1.1	1.4	1.7	2.0	1.6	1.1	1.3	1.2	1.3	1.4	1.5	0.4	15	18 106
Estonia	0.7	0.4	1.1	0.8	0.8	0.6	0.2	0.3	0.4	0.3	0.3	0.4	0.5	-0.6	25	33
Ireland	4.9	5.0	5.4	6.6	6.6	4.5	3.3	3.0	2.6	2.7	2.5	2.6	2.7	-2.7	11	1 639
Greece	3.7	3.5	3.7	3.9	4.1	4.3	4.1	3.9	4.2	4.9	5.4	5.0	4.1	0.4	3	2 614
Spain	2.0	1.9	2.2	2.9	3.0	2.9	2.7	2.2	2.4	2.5	2.5	2.5	2.5	0.3	13	9 026
France	2.4	2.4	2.4	2.1	2.1	2.2	2.3	2.5	2.6	3.8	4.1	3.9	3.9	1.5	4	39 073
Croatia	1.2	1.2	0.9	0.9	0.9	0.8	0.9	0.9	0.8	1.0	1.2	1.4	1.8	0.9	14	294
Italy	2.5	2.4	2.7	3.0	3.1	3.1	2.9	2.5	2.4	2.8	3.0	3.3	3.4	0.7	5	24 410
Cyprus	2.2	2.4	2.2	4.0	7.6	4.7	1.4	1.5	1.3	1.1	0.6	0.8	0.9	-1.4	21	50
Latvia	0.3	0.2	0.0	0.2	0.4	0.2	0.2	0.5	1.2	1.4	1.5	1.4	1.3	1.2	17	89
Lithuania	0.8	1.1	1.4	1.0	1.1	1.1	0.5	0.6	0.7	0.9	0.9	1.0	1.0	-0.4	20	107
Luxembourg	2.4	2.3	3.2	4.8	3.7	4.5	3.7	3.9	4.3	3.7	2.8	2.7	3.3	0.1	7	636
Hungary	1.8	1.5	1.5	1.7	1.8	1.1	2.6	1.8	1.4	1.2	1.2	1.2	1.3	-0.2	16	559
Malta	1.3	1.6	1.5	1.2	1.1	1.1	1.2	1.0	1.1	0.8	0.8	0.6	0.6	-0.9	24	18
Netherlands	-3.3	-2.9	-3.6	-3.1	-3.0	-3.0	-3.5	-3.1	-3.1	-2.7	-2.5	-2.1	-1.8	1.8	28	-4 619
Austria	1.9	1.9	2.1	2.2	2.7	3.0	2.5	2.2	2.1	2.0	2.0	2.0	2.5	0.4	12	3 688
Poland	0.8	0.5	0.9	1.1	1.4	1.0	0.8	0.9	0.9	1.0	1.1	1.0	0.8	0.0	22	1 163
Portugal	2.9	2.6	2.4	2.2	2.6	3.0	3.2	2.3	2.8	3.6	3.5	3.4	3.2	0.8	9	1 994
Romania	3.4	3.6	2.3	2.6	2.9	3.2	3.3	2.4	2.5	2.4	2.2	3.4	4.1	1.8	2	1 855
Slovenia	0.6	0.7	0.5	0.8	1.3	1.3	1.0	0.9	0.9	1.2	0.7	0.8	0.7	0.3	23	103
Slovakia	0.6	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	-0.1	27	50
Finland	1.9	2.4	2.8	3.3	3.9	2.9	2.1	2.7	2.6	2.2	2.6	3.1	3.1	0.3	10	2 876
Sweden	1.3	1.5	2.2	3.0	3.5	2.6	2.4	2.7	2.3	2.1	2.2	3.0	3.4	1.3	6	6 630
United Kingdom	3.5	3.8	4.0	4.2	4.6	4.8	5.7	3.9	3.8	4.1	4.2	4.2	4.7	0.7	1	40 007
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	1.4	1.3	1.5	1.5	1.9	1.8	2.2	2.3	2.3	2.3	2.5	2.6	2.8	1.3	..	3 810

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 59: Taxes on capital as % of GDP - Income of self-employed

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	1.8	1.9	1.9	1.9	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	0.0		277 653
EA-19	2.0	2.0	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.2	2.1	0.1		224 032
Belgium	2.2	2.2	2.2	2.1	2.1	2.2	2.2	2.3	2.2	2.3	2.4	2.4	2.4	0.2	4	9 969
Bulgaria	1.0	1.0	1.0	0.9	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	-0.2	18	358
Czech Republic	1.5	1.6	1.4	1.2	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	-0.3	14	1 727
Denmark	1.0	1.0	1.0	1.0	1.0	0.8	0.7	0.8	0.8	0.8	0.8	0.9	0.9	-0.1	16	2 498
Germany	1.7	1.7	1.9	1.9	2.0	2.0	1.9	1.9	1.9	2.0	2.1	2.1	2.1	0.2	5	63 943
Estonia	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	27	29
Ireland	1.1	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.0	1.0	1.0	1.0	0.8	-0.3	17	2 119
Greece	1.1	0.9	0.8	0.8	0.8	0.8	0.8	0.6	0.9	0.9	0.8	0.8	0.7	-0.1	19	1 241
Spain	1.8	1.8	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.6	1.6	1.6	1.6	-0.1	9	17 589
France	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.2	2.1	1.9	2.0	2.0	1.9	-0.2	8	42 088
Croatia	0.6	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	-0.2	25	137
Italy	3.0	3.1	3.1	3.2	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.3	3.4	0.3	2	56 370
Cyprus	0.5	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1	22	91
Latvia	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	0.0	28	16
Lithuania	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.7	2.0	1.8	1.6	1.5	1.6	0.6	11	594
Luxembourg	1.3	1.4	1.3	1.3	1.2	1.2	1.4	1.2	1.3	1.4	1.6	1.6	1.6	0.3	10	821
Hungary	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	0.1	21	667
Malta	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.0	1.0	-0.2	15	84
Netherlands	1.7	1.7	1.9	2.1	2.2	2.4	2.2	2.4	2.2	2.1	2.1	2.4	2.1	0.2	6	14 061
Austria	2.4	2.8	2.6	2.5	2.4	2.4	2.5	2.5	2.4	2.4	2.5	2.6	2.7	0.1	3	9 298
Poland	3.5	3.4	3.6	3.6	3.9	3.8	3.6	3.1	3.2	3.6	3.8	3.4	3.6	0.0	1	15 489
Portugal	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.2	20	1 117
Romania	0.3	0.4	0.3	0.3	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.2	24	771
Slovenia	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	0.1	13	404
Slovakia	0.3	0.5	0.4	0.4	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.2	-0.3	26	119
Finland	1.8	1.7	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.9	1.8	2.0	2.0	0.2	7	4 082
Sweden	0.7	0.7	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	-0.3	23	2 151
United Kingdom	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1	1.1	1.2	-0.3	12	29 822
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	1.2	1.2	1.2	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	-0.2		3 594

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 60: Taxes on capital as % of total taxation - Income of self-employed

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	4.9	5.0	5.1	5.0	5.2	5.2	5.1	5.1	5.0	4.9	4.9	4.9	4.9	-0.2		277 653
EA-19	5.2	5.3	5.5	5.4	5.6	5.6	5.4	5.5	5.5	5.4	5.3	5.4	5.3	-0.1		224 032
Belgium	5.1	5.1	5.0	4.9	4.8	5.0	5.2	5.2	5.1	5.0	5.1	5.3	5.4	0.4	7	9 969
Bulgaria	3.2	3.2	3.4	3.0	2.6	2.4	2.5	3.0	3.1	3.0	2.7	2.8	2.7	-0.6	17	358
Czech Republic	4.4	4.5	4.0	3.7	3.7	3.3	4.2	3.3	3.3	3.2	3.1	2.8	3.0	-1.0	14	1 727
Denmark	2.2	2.1	2.1	2.2	2.2	1.8	1.6	1.7	1.7	1.6	1.7	1.8	2.0	-0.2	18	2 498
Germany	4.4	4.5	5.1	5.1	5.5	5.4	4.9	5.2	5.2	5.4	5.5	5.5	5.5	0.4	6	63 943
Estonia	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.4	-0.3	27	29
Ireland	3.8	3.9	3.8	3.5	3.6	4.0	4.1	4.2	3.7	3.5	3.6	3.5	3.5	-0.3	13	2 119
Greece	3.6	2.9	2.6	2.7	2.7	2.6	2.5	1.8	2.6	2.7	2.2	2.1	1.9	-0.7	19	1 241
Spain	5.3	5.3	4.9	4.6	4.8	4.9	4.9	4.8	4.8	4.8	4.8	4.9	4.8	-0.1	8	17 589
France	5.1	5.0	5.1	5.0	4.9	5.0	5.1	5.1	5.0	4.3	4.3	4.3	4.2	-0.9	11	42 088
Croatia	1.6	1.3	1.5	1.3	1.2	1.2	1.1	1.0	1.0	0.9	1.1	0.8	0.8	-0.7	25	137
Italy	7.7	7.9	8.1	8.0	8.3	8.5	7.7	7.8	7.8	7.9	7.6	7.6	7.9	-0.1	2	56 370
Cyprus	1.6	1.5	1.4	1.3	1.3	1.3	1.6	1.6	1.6	1.7	1.5	1.5	1.6	0.2	22	91
Latvia	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.0	28	16
Lithuania	3.7	3.3	3.4	3.5	3.3	3.3	5.8	7.2	6.8	6.0	5.7	5.6	5.5	2.1	5	594
Luxembourg	3.5	3.7	3.4	3.5	3.3	3.1	3.6	3.3	3.6	3.7	4.1	4.2	4.2	0.8	10	821
Hungary	1.7	1.5	1.4	1.8	1.5	1.5	1.6	1.5	1.6	1.6	1.5	1.5	1.6	0.1	23	667
Malta	3.7	3.8	3.6	3.5	3.4	3.2	3.3	3.2	3.1	3.1	3.0	2.9	2.8	-0.8	15	84
Netherlands	4.7	4.7	5.3	5.6	6.1	6.5	6.3	6.6	6.1	5.8	5.7	6.3	5.5	0.2	4	14 061
Austria	5.6	6.5	6.4	6.2	5.9	5.8	6.1	5.9	5.9	5.8	5.9	6.1	6.2	-0.1	3	9 298
Poland	10.7	10.5	10.9	10.6	11.3	11.2	11.6	10.0	10.2	11.2	12.0	10.7	11.1	0.2	1	15 489
Portugal	1.4	1.5	1.5	1.4	1.5	1.4	1.4	2.3	2.2	2.1	2.1	2.0	1.8	0.3	20	1 117
Romania	1.1	1.5	1.2	1.2	1.6	1.5	1.6	1.7	2.5	1.9	1.9	1.8	1.7	0.5	21	771
Slovenia	2.5	2.6	2.6	2.5	2.8	2.7	2.8	2.7	2.7	2.8	2.8	2.8	2.8	0.2	16	404
Slovakia	0.9	1.4	1.3	1.3	1.1	1.1	0.4	0.4	0.5	0.4	0.5	0.5	0.5	-0.8	26	119
Finland	4.3	4.1	4.1	4.4	4.4	4.2	4.4	4.5	4.2	4.3	4.2	4.6	4.4	0.3	9	4 082
Sweden	1.5	1.5	1.7	1.5	1.5	1.5	1.4	1.4	1.3	1.2	1.1	1.1	1.1	-0.6	24	2 151
United Kingdom	4.4	4.4	4.3	4.2	4.1	4.1	3.9	3.7	3.5	3.3	3.3	3.4	3.5	-0.8	12	29 822
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	2.8	2.8	2.9	2.3	2.4	2.2	2.5	2.4	2.4	2.3	2.4	2.5	2.7	-0.2	..	3 594

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 61: Taxes on capital as % of GDP - Stock of capital

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.7	2.7	2.7	2.7	2.7	2.7	2.6	2.4	2.5	2.6	2.7	2.8	2.8	0.2		416 644
EA-19	2.5	2.5	2.5	2.5	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	0.1		274 370
Belgium	3.4	3.7	3.6	3.7	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	0.7	2	17 635
Bulgaria	0.5	0.5	0.6	0.7	0.8	0.9	0.7	0.7	0.7	0.9	1.0	1.0	1.1	0.5	24	499
Czech Republic	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.1	27	1 351
Denmark	2.7	2.7	2.7	2.7	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	0.7	6	9 268
Germany	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.2	0.2	20	37 887
Estonia	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	-0.1	28	120
Ireland	2.0	2.2	2.5	2.9	2.6	2.0	1.7	1.6	1.8	1.9	2.0	2.2	1.5	-1.0	16	3 785
Greece	2.1	2.0	2.1	2.3	2.4	2.6	2.6	2.1	3.1	3.3	3.8	3.5	3.9	1.8	4	6 931
Spain	3.1	3.4	3.7	3.9	3.6	2.8	2.6	2.6	2.5	2.9	3.1	3.2	3.3	-0.3	7	35 625
France	4.2	4.4	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	-0.3	3	92 911
Croatia	1.1	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	0.2	19	553
Italy	3.3	2.6	2.1	2.2	2.2	2.0	2.8	2.2	2.4	3.0	3.1	3.2	3.1	1.1	8	51 711
Cyprus	1.5	2.2	2.4	2.1	3.0	2.3	1.5	1.7	1.5	1.6	2.0	2.0	2.1	-0.4	11	364
Latvia	1.4	1.4	1.3	1.3	1.2	0.9	1.0	1.3	1.4	1.5	1.4	1.5	1.4	0.1	17	339
Lithuania	0.7	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.1	26	306
Luxembourg	2.9	2.9	3.3	3.4	3.6	2.8	2.7	2.7	2.7	2.8	2.9	3.0	3.4	0.1	5	1 749
Hungary	1.4	1.7	1.7	1.8	2.0	2.1	2.1	3.1	3.1	3.2	2.4	2.3	2.2	0.5	10	2 455
Malta	1.8	1.9	2.3	2.0	2.2	1.7	1.6	1.6	1.4	1.4	1.3	1.8	1.6	-0.8	14	140
Netherlands	1.8	1.8	1.9	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.4	1.8	1.7	-0.2	13	11 452
Austria	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.2	1.2	1.4	1.2	1.2	0.1	21	4 086
Poland	1.7	1.7	1.7	1.7	1.7	1.7	1.6	1.7	1.7	1.7	1.8	1.7	1.8	0.1	12	7 758
Portugal	2.9	2.2	2.3	2.4	2.6	2.5	2.5	2.3	2.4	2.6	2.6	2.6	2.7	0.4	9	4 883
Romania	1.0	0.9	0.9	1.0	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	0.3	22	1 847
Slovenia	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.2	1.2	1.2	1.1	0.2	23	430
Slovakia	1.2	1.1	1.1	0.9	0.8	0.8	0.9	0.9	0.9	1.1	1.2	1.1	1.0	0.0	25	811
Finland	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.4	1.5	1.5	0.3	15	3 203
Sweden	1.6	1.6	1.6	1.6	1.3	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.4	-0.2	18	6 054
United Kingdom	3.9	4.0	4.0	4.2	4.3	5.4	4.1	4.1	4.1	4.1	4.3	4.4	4.4	0.4	1	112 489
Iceland	3.2	3.6	3.7	3.7	3.8	3.1	2.6	2.9	2.8	3.1	3.2	4.7	3.9	0.1		584
Norway	5.4	6.2	7.5	7.9	6.7	7.7	5.7	6.2	6.9	6.7	5.5	4.4	3.2	-4.2		11 178

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 62: Taxes on capital as % of total taxation - Stock of capital

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	7.2	7.2	7.1	7.2	7.2	7.1	6.9	6.4	6.5	6.8	7.0	7.1	7.3	0.2		416 644
EA-19	6.6	6.5	6.5	6.6	6.5	6.0	6.4	5.7	5.9	6.2	6.3	6.4	6.5	0.0		274 370
Belgium	7.9	8.5	8.3	8.6	8.4	8.4	8.4	8.7	8.9	9.6	9.6	9.6	9.5	1.2	4	17 635
Bulgaria	1.6	1.6	2.0	2.3	2.6	2.8	2.6	2.6	2.6	3.5	3.5	3.7	3.8	1.8	18	499
Czech Republic	2.6	2.3	2.2	2.2	2.2	2.1	2.1	2.3	2.3	2.2	2.3	2.3	2.4	0.1	27	1 351
Denmark	5.9	5.8	5.7	5.8	5.8	6.3	6.2	6.1	6.2	5.8	6.1	5.7	7.3	1.6	8	9 268
Germany	2.6	2.7	2.8	2.7	2.8	2.6	2.6	2.6	2.7	2.8	2.9	3.0	3.2	0.5	21	37 887
Estonia	2.1	2.2	2.2	2.2	2.3	2.2	1.7	2.0	2.0	2.1	2.0	1.8	1.8	-0.5	28	120
Ireland	7.2	7.3	8.2	9.3	8.5	7.0	5.9	5.8	6.4	6.9	6.9	7.4	6.2	-2.0	11	3 785
Greece	6.8	6.7	6.7	7.5	7.4	8.3	8.5	6.7	9.3	9.4	10.7	9.8	10.8	4.2	2	6 931
Spain	9.3	9.8	10.4	10.8	9.9	8.8	8.6	8.4	8.1	8.9	9.2	9.6	9.8	-0.6	3	35 625
France	10.1	10.4	10.6	10.4	10.7	10.3	10.7	8.8	9.2	9.0	8.9	9.0	9.3	-1.3	5	92 911
Croatia	3.1	3.2	3.0	3.1	3.3	3.4	3.3	3.3	3.4	3.3	3.4	3.4	3.4	0.4	20	553
Italy	8.2	6.7	5.4	5.5	5.3	4.8	6.6	5.3	5.8	6.9	7.1	7.3	7.3	1.9	9	51 711
Cyprus	5.4	7.5	7.7	6.4	8.4	6.5	4.8	5.2	4.8	5.2	6.3	6.1	6.2	-1.5	10	364
Latvia	5.1	5.0	4.8	4.6	4.1	3.3	3.8	4.8	4.9	5.2	5.0	5.1	4.8	0.0	14	339
Lithuania	2.4	2.7	2.5	2.4	2.3	2.2	2.7	2.9	2.8	2.8	2.8	2.8	2.8	0.4	25	306
Luxembourg	7.6	7.9	8.6	9.5	9.9	7.6	6.9	7.3	7.2	7.2	7.5	7.9	9.0	0.4	6	1 749
Hungary	3.6	4.5	4.7	4.8	5.1	5.3	5.4	8.4	8.4	8.3	6.3	6.0	5.7	1.0	12	2 455
Malta	6.3	6.4	7.4	6.3	6.7	5.3	4.8	5.1	4.4	4.4	4.1	5.2	4.7	-2.7	15	140
Netherlands	5.0	5.2	5.4	5.0	5.1	4.7	4.4	4.3	3.9	3.7	3.9	4.8	4.5	-0.9	16	11 452
Austria	2.7	2.6	2.6	2.7	2.6	2.4	2.5	2.6	2.8	2.9	3.2	2.8	2.7	0.1	26	4 086
Poland	5.3	5.2	5.1	5.0	4.9	5.0	5.2	5.4	5.3	5.3	5.6	5.4	5.6	0.5	13	7 758
Portugal	9.4	7.3	7.5	7.8	8.1	7.9	8.3	7.7	7.5	8.1	7.7	7.7	7.9	0.4	7	4 883
Romania	3.7	3.2	3.1	3.6	3.9	3.6	3.6	3.7	3.4	3.8	3.8	4.6	4.1	1.0	17	1 847
Slovenia	2.1	2.3	2.4	2.4	2.4	2.4	2.5	2.9	2.8	3.1	3.3	3.3	3.0	0.6	24	430
Slovakia	3.6	3.6	3.4	3.0	2.8	2.8	3.1	3.1	3.0	3.8	3.8	3.6	3.2	-0.2	22	811
Finland	2.8	2.8	2.9	2.7	2.8	2.7	2.8	2.9	2.8	2.9	3.3	3.4	3.5	0.6	19	3 203
Sweden	3.5	3.5	3.4	3.4	2.9	2.8	2.9	3.0	2.9	3.1	3.3	3.1	3.1	-0.2	23	6 054
United Kingdom	12.0	12.1	12.1	12.4	12.6	15.3	12.7	12.1	12.0	12.3	13.0	13.3	13.1	1.0	1	112 489
Iceland	9.0	9.7	9.4	9.2	9.8	8.7	8.2	8.6	8.3	8.9	8.9	12.3	10.5	1.1		584
Norway	13.1	14.8	17.5	18.3	16.0	18.7	13.7	14.7	16.3	16.1	13.8	11.2	8.3	-9.2		11 178

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 63: Environmental taxes as % of GDP - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.6	2.5	2.5	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	0.0		359 595
EA-19	2.5	2.5	2.5	2.4	2.3	2.2	2.3	2.3	2.3	2.4	2.4	2.4	2.4	-0.1		250 032
Belgium	2.4	2.5	2.5	2.3	2.2	2.1	2.2	2.2	2.2	2.1	2.1	2.1	2.1	-0.3	21	8 658
Bulgaria	2.9	3.1	2.9	2.8	3.2	3.3	2.8	2.8	2.7	2.7	2.8	2.7	2.9	0.0	10	1 314
Czech Republic	2.4	2.4	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.2	2.1	2.1	2.1	-0.4	22	3 491
Denmark	4.8	5.0	4.9	4.7	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	-0.9	2	10 847
Germany	2.6	2.5	2.4	2.3	2.2	2.1	2.3	2.1	2.2	2.1	2.0	2.0	1.9	-0.5	23	58 169
Estonia	1.9	2.1	2.3	2.2	2.2	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.8	0.5	11	558
Ireland	2.3	2.5	2.5	2.4	2.4	2.3	2.3	2.4	2.4	2.4	2.5	2.4	1.9	-0.6	24	4 901
Greece	2.1	2.1	2.1	2.0	2.0	1.9	1.9	2.5	2.8	3.2	3.6	3.7	3.7	1.7	4	6 560
Spain	2.0	2.0	1.9	1.8	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	0.0	25	20 306
France	2.0	2.1	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	0.2	20	47 559
Croatia	4.1	4.0	3.8	3.8	3.7	3.4	3.4	3.7	3.3	3.2	3.5	3.9	4.1	0.3	1	1 800
Italy	3.0	2.8	2.9	2.9	2.7	2.6	2.8	2.8	3.1	3.5	3.4	3.6	3.4	0.5	5	55 722
Cyprus	3.5	3.6	3.3	3.1	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.1	3.0	-0.3	8	525
Latvia	2.3	2.5	2.5	2.2	1.9	1.8	2.3	2.4	2.5	2.4	2.4	2.7	2.7	0.2	12	659
Lithuania	2.8	2.7	2.3	1.8	1.7	1.6	2.0	1.8	1.7	1.6	1.6	1.7	1.8	-0.5	27	677
Luxembourg	2.8	3.0	3.0	2.7	2.6	2.6	2.6	2.4	2.4	2.4	2.2	2.0	1.9	-1.2	26	949
Hungary	2.6	2.8	2.7	2.8	2.8	2.7	2.6	2.8	2.6	2.7	2.6	2.6	2.6	-0.1	14	2 905
Malta	3.2	2.8	3.1	3.2	3.6	3.3	3.2	2.9	3.1	2.9	2.7	3.0	3.1	0.0	7	269
Netherlands	3.3	3.5	3.6	3.6	3.4	3.5	3.5	3.5	3.5	3.3	3.3	3.4	3.4	-0.2	6	22 946
Austria	2.7	2.7	2.6	2.4	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	-0.2	18	8 202
Poland	2.5	2.7	2.7	2.7	2.7	2.6	2.5	2.7	2.6	2.6	2.4	2.6	2.7	0.0	13	11 463
Portugal	2.9	2.9	2.9	2.8	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	-0.5	16	4 354
Romania	2.3	2.3	2.0	1.9	2.0	1.7	1.9	2.1	1.9	2.0	2.0	2.3	2.4	0.4	17	3 889
Slovenia	3.2	3.2	3.1	3.0	3.0	3.0	3.5	3.6	3.5	3.8	4.0	3.9	3.9	0.8	3	1 510
Slovakia	2.4	2.4	2.3	2.2	2.1	2.0	1.9	1.8	1.8	1.7	1.7	1.8	1.8	-0.6	28	1 392
Finland	3.1	3.1	3.0	2.9	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	-0.1	9	6 116
Sweden	2.8	2.7	2.7	2.6	2.5	2.6	2.7	2.6	2.4	2.4	2.4	2.2	2.2	-0.5	19	9 931
United Kingdom	2.5	2.4	2.3	2.2	2.3	2.3	2.4	2.5	2.5	2.5	2.5	2.5	2.5	0.2	15	63 923
Iceland	2.4	2.5	2.7	2.4	2.3	1.7	1.4	1.7	1.7	1.8	1.7	1.7	1.7	-1.0		263
Norway	3.2	3.1	3.0	2.9	2.9	2.6	2.7	2.7	2.5	2.4	2.4	2.3	2.4	-0.6		8 251

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 64: Environmental taxes as % of total taxation - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	69	68	66	64	62	60	63	64	64	64	63	63	63	-0.3		359 595
EA-19	66	65	64	62	59	57	60	60	61	60	60	60	59	-0.5		250 032
Belgium	55	57	56	52	52	49	51	51	51	48	45	46	47	-10	28	8 658
Bulgaria	9.5	9.8	9.6	9.5	10.1	10.7	10.5	10.6	10.6	10.0	9.9	9.6	10.0	0.4	4	1 314
Czech Republic	6.9	7.1	7.2	7.0	6.7	6.8	7.2	7.0	6.9	6.5	6.1	6.2	6.1	-1.2	20	3 491
Denmark	10.5	10.8	10.3	10.1	10.2	9.3	8.9	8.9	8.9	8.7	8.9	8.1	8.6	-1.7	10	10 847
Germany	6.9	6.7	6.5	6.3	5.8	5.7	5.9	5.8	5.8	5.6	5.3	5.2	5.0	-1.6	25	58 169
Estonia	6.1	6.7	7.6	7.2	7.0	7.4	8.4	8.8	8.6	8.6	8.1	8.3	8.1	0.6	12	558
Ireland	8.0	8.3	8.3	7.7	7.9	7.9	8.1	8.8	8.7	8.4	8.6	8.2	8.0	-0.2	13	4 901
Greece	6.7	6.9	6.5	6.3	6.3	6.0	6.3	7.9	8.2	9.0	10.0	10.2	10.3	3.7	3	6 560
Spain	6.0	5.7	5.4	5.1	4.9	5.1	5.4	5.2	5.1	4.9	5.8	5.5	5.6	0.2	21	20 306
France	4.7	4.9	4.7	4.5	4.4	4.3	4.4	4.5	4.4	4.4	4.5	4.4	4.8	0.1	27	47 559
Croatia	11.1	11.0	10.6	10.2	9.9	9.3	9.3	10.1	9.4	8.9	9.6	10.5	10.9	0.3	1	1 800
Italy	7.5	7.2	7.4	7.1	6.6	6.2	6.7	6.7	7.4	8.0	7.9	8.3	7.9	0.4	14	55 722
Cyprus	12.0	12.3	10.6	9.6	8.7	8.7	8.8	8.7	8.7	8.2	8.7	9.2	9.0	-1.6	7	525
Latvia	8.3	8.9	9.0	7.8	6.8	6.6	8.4	8.7	8.9	8.5	8.6	9.2	9.3	0.2	5	659
Lithuania	9.7	9.3	7.9	6.0	5.8	5.3	6.7	6.5	6.2	6.1	6.0	6.1	6.2	-1.6	19	677
Luxembourg	7.3	8.2	7.8	7.4	7.1	7.0	6.6	6.4	6.4	6.1	5.6	5.2	4.9	-2.9	26	949
Hungary	6.9	7.6	7.5	7.6	7.0	6.8	6.7	7.4	7.2	7.0	6.8	6.7	6.8	-0.7	17	2 905
Malta	10.7	9.4	9.7	10.0	10.8	10.2	9.8	9.3	9.7	9.0	8.4	8.8	9.1	-0.7	6	269
Netherlands	9.5	9.8	10.1	10.0	9.4	9.6	9.9	9.8	9.6	9.1	9.0	8.9	9.0	-1.1	8	22 946
Austria	6.3	6.3	6.3	6.0	5.8	5.7	5.7	5.7	5.9	5.7	5.6	5.6	5.5	-0.8	22	8 202
Poland	7.7	8.5	8.1	7.9	7.9	7.7	8.0	8.7	8.3	8.1	7.6	8.1	8.2	0.1	11	11 463
Portugal	9.4	9.8	9.4	8.9	8.6	7.8	8.1	8.0	7.2	6.8	6.5	6.6	7.0	-2.3	16	4 354
Romania	8.4	8.6	7.1	6.8	7.1	6.3	7.1	8.0	6.9	7.1	7.5	8.5	8.7	1.5	9	3 889
Slovenia	8.7	8.7	8.3	7.9	8.0	8.1	9.6	9.7	9.4	10.3	10.7	10.6	10.6	2.3	2	1 510
Slovakia	7.3	7.8	7.5	7.6	7.1	6.9	6.7	6.5	6.3	6.1	5.7	5.7	5.5	-2.0	23	1 392
Finland	7.3	7.5	7.1	6.9	6.4	6.3	6.2	6.6	7.2	7.0	6.7	6.6	6.6	-0.4	18	6 116
Sweden	6.1	5.9	5.8	5.7	5.6	5.8	6.1	6.0	5.7	5.6	5.5	5.2	5.1	-0.7	24	9 931
United Kingdom	7.7	7.4	6.9	6.5	6.8	6.5	7.5	7.5	7.3	7.4	7.5	7.5	7.5	0.5	15	63 923
Iceland	6.7	6.8	6.8	6.0	5.9	4.8	4.5	5.1	5.0	5.2	4.8	4.4	4.7	-2.0		263
Norway	7.6	7.4	6.9	6.8	6.9	6.4	6.5	6.4	6.0	5.7	5.9	6.0	6.1	-0.8		8 251

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 65: Environmental taxes as % of GDP - Taxes on energy

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.0	1.9	1.9	1.8	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	0.0		275 392
EA-19	2.0	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.8	1.8	1.9	1.9	1.9	0.0		193 799
Belgium	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.2	1.3	1.3	-0.1	27	5 303
Bulgaria	2.5	2.7	2.5	2.4	2.8	2.8	2.5	2.4	2.4	2.4	2.5	2.4	2.6	0.0	5	1 156
Czech Republic	2.1	2.2	2.3	2.2	2.1	2.1	2.1	2.1	2.2	2.1	2.0	1.9	1.9	-0.3	14	3 231
Denmark	2.8	2.8	2.5	2.2	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	-0.3	9	6 024
Germany	2.3	2.1	2.0	2.0	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	-0.4	22	48 326
Estonia	1.5	1.8	1.9	1.8	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	0.5	6	491
Ireland	1.2	1.3	1.3	1.2	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.5	1.2	-0.1	28	2 992
Greece	1.3	1.2	1.2	1.1	1.2	1.1	1.2	1.9	2.1	2.5	2.8	2.9	3.0	1.7	2	5 189
Spain	1.6	1.5	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	0.1	23	16 987
France	1.7	1.7	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	0.2	17	38 823
Croatia	2.6	2.4	2.3	2.2	2.0	1.8	1.9	2.2	1.8	1.7	2.1	2.3	2.6	0.3	4	1 126
Italy	2.4	2.3	2.3	2.3	2.1	2.0	2.2	2.2	2.4	2.8	2.8	3.0	2.8	0.5	3	45 423
Cyprus	1.8	1.9	1.9	1.8	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.4	2.3	0.4	7	404
Latvia	1.9	2.0	2.1	1.9	1.6	1.6	2.0	2.0	1.9	1.9	1.9	2.1	2.1	0.0	11	508
Lithuania	2.0	1.8	1.7	1.6	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	-0.1	21	623
Luxembourg	2.7	2.9	2.9	2.6	2.4	2.4	2.4	2.2	2.2	2.2	2.0	1.8	1.7	-1.2	20	864
Hungary	2.0	1.9	2.1	2.1	2.0	1.9	2.0	2.2	2.1	2.0	1.9	1.9	1.9	-0.1	13	2 128
Malta	1.2	1.2	1.2	1.2	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.6	1.6	0.4	24	138
Netherlands	1.7	1.8	1.9	1.9	1.7	1.8	1.9	1.9	1.9	1.8	1.9	1.9	1.9	0.0	15	12 815
Austria	1.7	1.8	1.7	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.5	1.5	-0.2	25	5 216
Poland	2.1	2.2	2.3	2.2	2.3	2.2	2.1	2.3	2.2	2.2	2.1	2.2	2.3	0.0	8	9 765
Portugal	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	-0.2	18	3 192
Romania	2.0	2.1	1.8	1.7	1.7	1.4	1.6	1.8	1.7	1.7	1.8	2.1	2.2	0.4	10	3 508
Slovenia	2.4	2.4	2.3	2.2	2.2	2.3	2.9	3.0	2.8	3.1	3.1	3.0	3.0	0.7	1	1 157
Slovakia	2.1	2.2	2.1	1.9	1.8	1.8	1.7	1.6	1.6	1.5	1.5	1.5	1.5	-0.6	26	1 181
Finland	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.7	2.0	2.0	2.0	1.9	2.0	0.2	12	4 165
Sweden	2.3	2.3	2.3	2.2	2.1	2.0	2.1	2.1	1.9	1.9	1.9	1.7	1.7	-0.5	19	7 799
United Kingdom	1.9	1.9	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	0.0	16	46 857
Iceland	0.9	0.9	1.0	1.2	1.1	0.9	1.1	1.4	1.3	1.4	1.3	1.2	1.2	0.2		180
Norway	1.7	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	-0.1		4 574

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 66: Environmental taxes as % of total taxation - Taxes on energy

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	5.3	5.2	5.0	4.8	4.6	4.5	4.8	4.8	4.9	4.9	4.8	4.9	4.8	-0.2		275 392
EA-19	5.1	5.0	4.8	4.6	4.3	4.3	4.6	4.6	4.7	4.7	4.7	4.7	4.6	-0.2		193 799
Belgium	3.2	3.3	3.3	3.1	3.1	2.9	3.0	3.1	3.1	2.9	2.7	2.8	2.9	-0.4	28	5 303
Bulgaria	8.3	8.6	8.4	8.2	9.0	9.3	9.2	9.3	9.4	8.9	8.7	8.4	8.8	0.4	1	1 156
Czech Republic	6.2	6.4	6.7	6.5	6.2	6.3	6.7	6.5	6.5	6.1	5.7	5.7	5.6	-1.0	12	3 231
Denmark	6.2	6.0	5.2	4.8	5.0	4.8	5.2	5.2	5.3	5.2	5.2	4.7	4.8	-0.5	18	6 024
Germany	6.0	5.8	5.5	5.3	4.9	4.8	5.1	4.9	4.9	4.7	4.5	4.4	4.1	-1.4	24	48 326
Estonia	5.0	5.7	6.4	5.9	5.7	6.2	7.2	7.7	7.5	7.6	7.0	7.2	7.2	0.8	5	0 491
Ireland	4.2	4.5	4.3	3.8	3.7	4.1	4.7	5.4	5.6	5.3	5.2	5.0	4.9	0.6	17	2 992
Greece	4.1	4.0	3.9	3.7	3.7	3.5	3.8	5.8	6.2	7.1	8.0	8.2	8.1	4.3	3	5 189
Spain	4.8	4.5	4.2	3.9	3.7	4.0	4.4	4.3	4.1	4.0	4.7	4.6	4.7	0.5	21	16 987
France	4.0	4.0	3.8	3.6	3.5	3.4	3.5	3.6	3.5	3.5	3.5	3.5	3.9	0.1	26	38 823
Croatia	6.9	6.6	6.2	5.9	5.5	4.8	5.3	6.0	5.2	4.9	5.6	6.4	6.8	0.6	9	1 126
Italy	6.0	5.8	5.9	5.7	5.1	4.8	5.3	5.3	5.9	6.5	6.5	6.8	6.4	0.5	10	45 423
Cyprus	6.1	6.4	6.0	5.6	4.7	4.6	5.1	5.7	6.1	5.9	6.7	7.1	6.9	0.9	8	404
Latvia	6.8	7.4	7.6	6.4	5.7	5.7	7.4	7.2	7.0	6.7	6.7	7.2	7.2	-0.4	6	508
Lithuania	6.9	6.3	5.9	5.4	5.3	5.0	6.3	6.2	5.8	5.7	5.7	5.7	5.7	-0.2	11	623
Luxembourg	7.0	7.9	7.6	7.1	6.6	6.6	6.1	5.9	5.9	5.7	5.2	4.8	4.5	-3.1	23	864
Hungary	5.2	5.1	5.7	5.6	5.0	4.9	5.1	5.8	5.6	5.1	5.0	5.0	5.0	-0.7	16	2 128
Malta	4.0	3.9	3.8	3.9	5.2	4.4	4.3	4.5	4.9	4.7	4.3	4.7	4.7	0.8	19	138
Netherlands	4.9	5.1	5.3	5.2	4.7	4.9	5.3	5.3	5.2	5.0	5.3	5.1	5.0	-0.3	15	12 815
Austria	4.1	4.2	4.2	3.9	3.9	3.8	3.8	3.8	3.9	3.8	3.7	3.5	3.5	-0.6	27	5 216
Poland	6.5	6.9	6.9	6.6	6.7	6.4	6.6	7.3	7.0	6.9	6.7	6.9	7.0	0.1	7	9 765
Portugal	6.7	6.8	6.5	6.2	6.0	5.7	6.2	5.8	5.4	5.3	4.9	4.9	5.2	-1.3	14	3 192
Romania	7.3	7.9	6.6	6.0	5.8	5.0	6.0	6.7	6.0	6.1	6.4	7.5	7.8	1.2	4	3 508
Slovenia	6.4	6.4	6.1	5.9	6.0	6.2	7.9	8.0	7.7	8.4	8.3	8.2	8.1	2.0	2	1 157
Slovakia	6.5	7.0	6.7	6.7	6.1	6.1	5.8	5.7	5.5	5.3	4.9	4.7	4.7	-2.0	20	1 181
Finland	4.5	4.5	4.2	4.1	3.8	4.0	4.2	4.2	4.7	4.7	4.5	4.4	4.5	0.3	22	4 165
Sweden	5.2	5.0	4.9	4.7	4.6	4.6	4.9	4.8	4.6	4.6	4.4	4.1	4.0	-0.8	25	7 799
United Kingdom	6.0	5.8	5.4	5.0	5.1	4.8	5.6	5.5	5.3	5.3	5.4	5.4	5.5	0.1	13	46 857
Iceland	2.4	2.4	2.5	3.0	2.9	2.7	3.4	4.1	3.8	3.9	3.6	3.2	3.3	0.7		180
Norway	4.1	3.6	3.4	3.2	3.2	3.3	3.4	3.3	3.0	2.8	3.0	3.3	3.4	0.0		4 574

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 67: Environmental taxes as % of GDP - Taxes on energy, of which transport fuel taxes

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015
EU-28	:	:	1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	:	
EA-19	:	:	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	:	
Belgium	1.3	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	-0.1	23
Bulgaria	:	:	2.8	2.8	2.4	2.4	2.3	2.3	2.4	2.3	2.4	:	2
Czech Republic	2.2	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	-0.5	11
Denmark	1.2	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	-0.3	27
Germany	1.5	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	-0.3	21
Estonia	1.8	1.7	1.7	1.7	2.2	2.1	2.1	2.0	1.9	1.9	2.1	0.3	5
Ireland	1.2	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.1	1.0	0.8	-0.4	28
Greece	1.1	1.0	1.1	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	0.8	7
Spain	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.0	1.2	1.1	1.1	-0.1	24
France	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	-0.2	22
Croatia	2.2	2.1	1.9	1.7	1.8	2.1	1.8	1.7	2.0	2.1	2.3	0.1	3
Italy	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.6	1.6	1.6	1.6	0.0	15
Cyprus	1.5	1.4	1.3	1.2	1.3	1.5	1.6	1.5	1.8	2.0	2.1	0.6	4
Latvia	2.1	1.8	1.6	1.6	2.0	2.0	1.8	1.7	1.7	1.7	1.8	-0.4	8
Lithuania	1.7	1.6	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.7	0.0	13
Luxembourg	2.8	2.5	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	-1.2	12
Hungary	1.8	1.9	1.8	1.7	1.8	1.9	1.8	1.7	1.7	1.7	1.7	-0.1	9
Malta	1.2	1.2	1.6	1.4	1.4	1.3	1.4	1.3	1.2	1.3	1.3	0.1	18
Netherlands	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	-0.1	25
Austria	1.3	1.2	1.2	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.2	-0.1	20
Poland	1.9	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0	0.0	6
Portugal	1.9	1.9	1.8	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.6	-0.3	14
Romania	:	:	1.5	1.3	1.5	1.5	1.3	1.3	1.4	1.7	1.7	:	10
Slovenia	2.1	2.1	2.1	2.1	2.7	2.5	2.4	2.8	2.7	2.6	2.6	0.5	1
Slovakia	2.1	1.9	1.8	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	-0.6	16
Finland	1.4	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.2	-0.1	19
Sweden	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	-0.3	26
United Kingdom	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.4	1.4	1.4	-0.2	17
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.8	0.8	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	-0.2	

(1) In percentage points.
See explanatory notes in Annex B.
Source: DG Taxation and Customs Union, based on Eurostat data

Table 68: Environmental taxes as % of total taxation - Taxes on energy, of which transport fuel taxes

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015
EU-28	:	3.6	3.5	3.7	3.7	3.7	3.6	3.5	3.4	3.4	3.4	:	
EA-19	:	3.4	3.3	3.5	3.4	3.4	3.3	3.3	3.2	3.1	3.1	:	
Belgium	2.9	2.7	2.7	2.6	2.7	2.7	2.7	2.5	2.3	2.4	2.5	-0.4	26
Bulgaria	:	8.7	9.1	9.0	9.1	9.1	9.1	8.5	8.4	8.0	8.4	:	1
Czech Republic	6.3	6.1	5.9	5.8	6.1	5.9	5.6	5.3	5.1	5.2	5.0	-1.4	11
Denmark	2.5	2.4	2.4	2.4	2.4	2.3	2.2	2.1	2.0	1.8	1.9	-0.6	28
Germany	4.1	4.0	3.7	3.7	3.8	3.7	3.6	3.4	3.2	3.2	3.1	-1.1	21
Estonia	6.0	5.6	5.5	5.3	6.2	6.2	6.5	6.4	5.9	5.9	6.1	0.1	6
Ireland	3.9	3.6	3.5	3.9	4.5	4.3	4.2	3.9	3.8	3.5	3.4	-0.6	19
Greece	3.4	3.3	3.4	3.1	3.6	5.2	5.3	5.4	5.1	5.2	5.1	1.7	10
Spain	3.6	3.4	3.2	3.4	3.6	3.4	3.3	3.2	3.5	3.4	3.3	-0.3	20
France	3.1	3.0	2.9	2.8	2.9	2.7	2.7	2.5	2.4	2.4	2.6	-0.6	25
Croatia	6.0	5.7	5.2	4.5	4.9	5.8	5.0	4.7	5.4	5.8	6.1	0.1	5
Italy	3.9	3.7	3.4	3.4	3.4	3.4	3.4	3.8	3.6	3.6	3.6	-0.3	18
Cyprus	4.7	4.3	3.7	3.6	4.0	4.7	5.0	4.8	5.7	6.0	6.3	1.6	3
Latvia	7.5	6.4	5.6	5.6	7.4	7.2	6.6	6.0	5.9	5.9	6.0	-1.5	8
Lithuania	5.7	5.3	5.2	4.9	6.2	6.1	5.8	5.7	5.6	5.7	5.7	0.0	9
Luxembourg	7.4	7.0	6.5	6.5	6.0	5.8	5.8	5.6	5.1	4.7	4.4	-3.0	15
Hungary	4.9	5.2	4.5	4.4	4.6	5.0	4.8	4.5	4.4	4.4	4.4	-0.5	14
Malta	3.7	3.8	5.0	4.3	4.2	4.1	4.5	4.1	3.6	3.7	3.7	0.0	17
Netherlands	3.4	3.3	3.2	3.2	3.5	3.2	3.3	3.2	3.1	2.9	2.9	-0.5	22
Austria	3.2	3.0	3.0	3.0	3.0	3.0	3.2	3.0	2.9	2.8	2.7	-0.4	24
Poland	5.9	5.8	5.9	5.7	6.0	6.1	6.0	6.0	6.0	6.1	6.1	0.2	7
Portugal	6.1	5.9	5.8	5.3	5.8	5.5	5.0	4.9	4.4	4.4	4.7	-1.5	12
Romania	:	5.0	4.5	4.5	5.6	5.6	4.7	4.8	5.1	6.2	6.1	:	4
Slovenia	5.6	5.5	5.7	5.8	7.3	6.7	6.5	7.4	7.4	7.1	7.0	1.4	2
Slovakia	6.6	6.6	6.1	6.0	5.7	5.5	5.3	5.0	4.7	4.6	4.5	-2.1	13
Finland	3.2	3.2	3.0	3.1	3.2	3.2	3.0	3.0	2.9	2.9	2.8	-0.4	23
Sweden	2.8	2.6	2.6	2.7	2.8	2.7	2.6	2.5	2.4	2.3	2.3	-0.6	27
United Kingdom	4.7	4.4	4.4	4.2	4.9	4.8	4.5	4.4	4.3	4.2	4.1	-0.5	16
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	2.0	1.8	1.8	1.7	1.9	1.8	1.7	1.6	1.7	1.7	1.7	-0.3	

(1) In percentage points.

See explanatory notes in Annex B.

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

Table 69: Environmental taxes as % of GDP - Transport taxes (excluding fuel taxes)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0		71 502
EA-19	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1		47 708
Belgium	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	-0.1	9	2 858
Bulgaria	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.1	19	129
Czech Republic	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	0.0	25	229
Denmark	1.7	1.9	2.1	2.2	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	-0.6	1	4 199
Germany	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	18	9 833
Estonia	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	12
Ireland	1.0	1.1	1.2	1.2	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	-0.4	8	1 864
Greece	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	-0.1	7	1 371
Spain	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.2	21	2 546
France	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	0.0	20	5 869
Croatia	1.0	1.0	1.1	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.8	-0.2	6	370
Italy	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	0.0	12	9 717
Cyprus	1.7	1.7	1.4	1.3	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.7	-0.8	10	120
Latvia	0.2	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.4	0.5	0.5	0.5	0.2	14	128
Lithuania	0.7	0.8	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	-0.4	28	17
Luxembourg	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.0	26	69
Hungary	0.4	0.8	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	-0.1	16	497
Malta	2.0	1.7	1.7	1.7	1.6	1.6	1.5	1.3	1.4	1.2	1.1	1.2	1.2	-0.4	2	109
Netherlands	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	-0.2	3	6 990
Austria	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.0	5	2 908
Poland	0.2	0.3	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	23	912
Portugal	0.8	0.9	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	-0.3	11	1 123
Romania	0.1	0.1	0.1	0.1	0.3	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.2	0.2	22	372
Slovenia	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.0	15	177
Slovakia	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	0.0	24	142
Finland	1.1	1.2	1.1	1.1	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	-0.2	4	1 854
Sweden	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.1	17	2 005
United Kingdom	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.2	13	15 082
Iceland	1.4	1.5	1.6	1.1	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	-1.2		60
Norway	1.4	1.5	1.4	1.4	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	-0.4		3 346

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 70: Environmental taxes as % of total taxation - Transport taxes (excluding fuel taxes)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	-0.1		71 502
EA-19	1.3	1.3	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.2		47 708
Belgium	1.9	1.9	1.9	1.8	1.7	1.6	1.8	1.7	1.7	1.6	1.6	1.5	1.5	-0.3	13	2 858
Bulgaria	0.7	0.6	0.8	0.9	0.9	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.0	0.2	18	129
Czech Republic	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	25	229
Denmark	3.7	4.1	4.4	4.6	4.6	3.9	3.1	3.2	3.1	2.9	3.2	3.0	3.3	-1.1	2	4 199
Germany	0.9	0.9	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	-0.2	19	9 833
Estonia	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	27	12
Ireland	3.6	3.7	3.8	3.8	4.1	3.7	3.2	3.3	3.0	3.0	3.2	3.2	3.1	-0.8	3	1 864
Greece	2.6	2.9	2.7	2.6	2.6	2.5	2.5	2.1	2.1	1.9	2.0	2.1	2.1	-0.5	6	1 371
Spain	1.2	1.1	1.2	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.7	-0.5	21	2 546
France	0.4	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.0	23	5 869
Croatia	2.7	2.9	2.9	2.9	2.9	2.8	2.4	2.3	2.4	2.2	2.2	2.3	2.2	-0.7	5	370
Italy	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.4	-0.1	14	9 717
Cyprus	5.9	5.9	4.6	4.1	4.0	4.1	3.6	3.0	2.6	2.2	2.0	2.1	2.1	-2.5	7	120
Latvia	0.9	1.1	1.0	1.0	0.9	0.8	0.8	1.2	1.6	1.5	1.6	1.7	1.8	0.8	11	128
Lithuania	2.6	2.7	1.6	0.3	0.3	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	-1.5	28	17
Luxembourg	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.1	26	69
Hungary	1.2	2.1	1.4	1.6	1.6	1.4	1.2	1.3	1.3	1.3	1.2	1.2	1.2	-0.3	16	497
Malta	6.7	5.5	5.3	5.4	4.8	4.9	4.7	4.2	4.2	3.8	3.5	3.4	3.7	-1.6	1	109
Netherlands	3.3	3.4	3.4	3.4	3.4	3.3	3.2	3.1	3.1	2.8	2.6	2.6	2.7	-0.7	4	6 990
Austria	2.2	2.0	2.1	2.0	1.9	1.8	1.9	1.9	1.9	1.9	1.8	2.0	2.0	-0.1	9	2 908
Poland	0.7	1.1	0.9	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7	-0.2	22	912
Portugal	2.7	2.9	2.9	2.7	2.6	2.1	2.0	2.1	1.8	1.4	1.5	1.7	1.8	-1.1	10	1 123
Romania	0.2	0.2	0.2	0.5	1.2	1.3	1.1	1.2	0.8	1.0	1.0	1.0	0.8	0.6	20	372
Slovenia	1.2	1.3	1.3	1.2	1.3	1.3	1.1	1.1	1.1	1.1	1.2	1.2	1.2	0.0	15	177
Slovakia	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.0	24	142
Finland	2.7	2.9	2.7	2.6	2.4	2.1	1.9	2.2	2.3	2.1	2.1	2.1	2.0	-0.7	8	1 854
Sweden	0.7	0.7	0.8	0.8	0.9	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.0	0.2	17	2 005
United Kingdom	1.5	1.4	1.3	1.3	1.5	1.4	1.7	1.7	1.7	1.8	1.8	1.8	1.8	0.5	12	15 082
Iceland	3.9	4.0	3.9	2.6	2.7	1.7	0.8	0.7	0.8	0.9	0.8	0.8	1.1	-2.8		60
Norway	3.3	3.5	3.2	3.3	3.2	2.7	2.7	2.8	2.7	2.7	2.6	2.5	2.5	-0.8		3 346

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 71: Environmental taxes as % of GDP - Taxes on pollution and resources

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	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	0.0		12 701
EA-19	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	0.0		8 525
Belgium	0.2	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	10	496
Bulgaria	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	-0.1	16	28
Czech Republic	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	23	31
Denmark	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.2	0.2	-0.1	7	625
Germany	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	27	10
Estonia	0.3	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.0	4	54
Ireland	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	24	45
Greece	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	28	
Spain	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	15	773
France	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	0.0	9	2 867
Croatia	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.2	1	304
Italy	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	18	582
Cyprus	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	26	1
Latvia	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	0.0	12	23
Lithuania	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.0	11	37
Luxembourg	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	19	15
Hungary	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.3	0.1	5	280
Malta	0.0	0.0	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.0	6	22
Netherlands	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.0	2	3 141
Austria	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	21	77
Poland	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	8	787
Portugal	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	22	40
Romania	0.3	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	25	8
Slovenia	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.1	3	176
Slovakia	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	13	69
Finland	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	17	97
Sweden	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20	128
United Kingdom	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	0.0	14	1 984
Iceland	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.0		23
Norway	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		331

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 72: Environmental taxes as % of total taxation - Taxes on pollution and resources

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	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	0.0		12 701
EA-19	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	0.0		8 525
Belgium	0.4	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.2	13	496
Bulgaria	0.5	0.6	0.5	0.4	0.2	0.4	0.3	0.3	0.3	0.2	0.3	0.3	0.2	-0.3	15	28
Czech Republic	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	0.0	23	31
Denmark	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.5	-0.1	8	625
Germany	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	27	10
Estonia	1.0	0.8	0.9	1.1	1.1	1.1	1.1	0.9	0.9	0.8	0.9	0.9	0.8	-0.2	4	54
Ireland	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	0.0	20	45
Greece	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	28	
Spain	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	16	773
France	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	0.0	11	2 867
Croatia	1.5	1.5	1.5	1.4	1.5	1.7	1.6	1.8	1.8	1.8	1.8	1.8	1.8	0.4	1	304
Italy	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	0.0	18	582
Cyprus	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	26	1
Latvia	0.5	0.4	0.4	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	10	23
Lithuania	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.1	9	37
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	19	15
Hungary	0.5	0.5	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.6	0.6	0.6	0.7	0.3	6	280
Malta	0.0	0.1	0.7	0.7	0.9	0.9	0.7	0.6	0.6	0.5	0.6	0.7	0.8	0.1	5	22
Netherlands	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	1.2	1.2	1.2	-0.1	3	3 141
Austria	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	0.0	24	77
Poland	0.6	0.6	0.4	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.3	0.5	0.6	0.2	7	787
Portugal	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	22	40
Romania	0.9	0.5	0.3	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.3	25	8
Slovenia	1.0	0.9	0.9	0.7	0.6	0.6	0.6	0.6	0.6	0.8	1.2	1.1	1.2	0.3	2	176
Slovakia	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.1	0.3	0.3	0.1	12	69
Finland	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.0	17	97
Sweden	0.2	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	21	128
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.3	0.3	0.2	0.0	14	1 984
Iceland	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	0.1		23
Norway	0.3	0.3	0.3	0.3	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.0		331

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 73: Taxes on property as % of GDP - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	2.1	2.2	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	0.4		386 574
EA-19	1.8	1.9	1.9	2.0	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	0.5		254 335
Belgium	2.8	3.0	2.9	3.1	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	0.7	3	14 903
Bulgaria	0.3	0.4	0.4	0.6	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.2	25	259
Czech Republic	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.1	24	991
Denmark	2.5	2.5	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.5	2.5	2.5	2.5	0.1	7	7 074
Germany	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.1	0.2	19	32 318
Estonia	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	0.0	28	78
Ireland	1.9	2.0	2.2	2.7	2.4	1.8	1.4	1.4	1.6	1.7	1.8	2.0	1.3	-0.9	14	3 404
Greece	2.0	1.9	2.0	2.2	2.2	2.3	2.3	1.9	2.7	2.9	3.3	3.0	3.3	1.3	4	5 726
Spain	2.5	2.8	3.0	3.2	3.0	2.3	2.1	2.1	2.0	2.4	2.6	2.7	2.8	-0.2	5	30 476
France	2.8	3.0	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	1.6	1	101 322
Croatia	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.0	26	216
Italy	1.8	2.0	1.9	2.0	2.0	1.7	2.1	1.8	2.1	2.5	2.6	2.8	2.7	0.8	6	44 336
Cyprus	1.1	1.8	2.0	1.6	2.5	1.8	1.1	1.3	1.1	1.0	1.3	1.3	1.4	-0.6	13	243
Latvia	1.1	1.1	1.1	1.1	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.1	0.0	18	270
Lithuania	0.5	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.1	22	257
Luxembourg	1.4	1.3	1.4	1.4	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.5	0.1	10	773
Hungary	0.8	0.8	0.8	0.8	0.8	0.8	0.8	1.1	1.1	1.2	1.2	1.2	1.2	0.5	15	1 369
Malta	1.1	1.6	1.5	1.5	1.6	1.3	1.0	1.0	1.0	1.0	0.9	1.0	1.2	-0.3	16	107
Netherlands	1.6	1.6	1.7	1.7	1.6	1.5	1.3	1.3	1.2	1.1	1.2	1.6	1.5	-0.2	11	10 136
Austria	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.8	0.2	21	2 861
Poland	1.6	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.4	1.6	1.5	1.6	0.0	9	6 671
Portugal	1.8	1.8	1.8	1.9	2.0	1.9	1.9	1.7	1.8	1.7	1.8	1.9	2.0	0.1	8	3 529
Romania	0.8	0.7	0.7	0.8	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.1	20	1 380
Slovenia	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.0	23	242
Slovakia	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	27	335
Finland	1.0	1.1	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.4	0.3	12	3 019
Sweden	1.4	1.4	1.4	1.3	1.1	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.2	-0.2	17	5 277
United Kingdom	3.7	3.9	3.9	4.1	4.1	5.2	4.0	3.9	4.0	4.0	4.2	4.2	4.2	0.3	2	109 001
Iceland	1.7	2.0	2.2	2.1	2.3	2.1	2.0	2.0	1.9	1.9	1.9	1.8	1.8	-0.4		273
Norway	1.0	1.0	1.0	0.9	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.0	0.1		3 621

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 74: Taxes on property as % of total taxation - Total

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	5.5	5.9	6.0	6.1	6.0	6.0	5.6	5.8	6.0	6.3	6.4	6.6	6.8	0.8		386 574
EA-19	4.6	4.9	5.1	5.2	5.1	4.7	4.8	5.2	5.4	5.7	5.7	5.9	6.0	1.0		254 335
Belgium	6.5	6.9	6.8	7.1	7.0	6.8	6.8	7.1	7.5	7.8	8.0	8.0	8.1	1.3	5	14 903
Bulgaria	1.1	1.1	1.3	1.3	1.3	2.2	1.9	1.9	2.1	2.0	2.0	2.0	2.0	0.7	22	259
Czech Republic	1.6	1.4	1.3	1.3	1.3	1.3	1.3	1.6	1.5	1.5	1.6	1.7	1.7	0.4	24	991
Denmark	5.4	5.4	5.3	5.4	5.4	5.8	5.7	5.7	5.7	5.4	5.4	5.1	5.6	0.3	8	7 074
Germany	2.2	2.3	2.3	2.3	2.2	2.2	2.2	2.2	2.3	2.3	2.4	2.5	2.8	0.5	19	32 318
Estonia	1.4	1.3	1.3	1.2	1.3	1.3	1.0	1.1	1.2	1.3	1.2	1.1	1.1	-0.1	28	78
Ireland	6.6	6.8	7.4	8.7	7.9	6.2	5.1	5.0	5.7	6.1	6.2	6.7	5.6	-1.9	9	3 404
Greece	6.3	6.1	6.1	7.1	7.0	7.4	7.5	6.0	8.2	8.2	9.3	8.3	9.0	2.8	3	5 726
Spain	7.5	8.1	8.6	9.0	8.3	7.3	7.0	6.8	6.4	7.5	7.8	8.1	8.4	-0.3	4	30 476
France	6.7	7.0	7.2	7.2	7.4	7.2	7.4	9.4	9.9	9.8	9.6	9.8	10.1	2.9	2	101 322
Croatia	1.3	1.5	1.3	1.5	1.6	1.6	1.5	1.3	1.4	1.3	1.4	1.3	1.3	0.0	27	216
Italy	4.5	5.1	4.9	4.9	4.8	4.1	5.1	4.3	5.0	5.8	5.9	6.4	6.2	1.3	6	44 336
Cyprus	3.9	6.1	6.4	5.1	7.0	5.3	3.5	3.9	3.3	3.1	4.2	4.0	4.2	-2.3	11	243
Latvia	4.1	4.1	4.0	3.8	3.4	2.7	3.0	3.6	3.9	4.1	3.9	4.1	3.8	-0.2	14	270
Lithuania	1.8	2.0	1.9	1.8	1.7	1.7	2.2	2.5	2.3	2.2	2.2	2.2	2.4	0.5	21	257
Luxembourg	3.7	3.6	3.7	3.9	4.3	3.4	3.0	2.9	3.1	3.3	3.2	3.4	4.0	0.3	12	773
Hungary	2.1	2.2	2.2	2.1	1.9	2.1	2.0	3.0	3.0	3.1	3.3	3.3	3.2	1.0	17	1 369
Malta	3.8	5.2	4.8	4.7	4.9	3.9	3.2	3.3	3.1	3.2	2.8	2.9	3.6	-1.2	15	107
Netherlands	4.4	4.6	4.8	4.5	4.6	4.1	3.8	3.7	3.2	3.1	3.4	4.2	4.0	-0.9	13	10 136
Austria	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.6	2.0	2.1	1.9	1.8	1.9	0.4	23	2 861
Poland	4.8	4.7	4.6	4.4	4.3	4.3	4.5	4.5	4.4	4.5	4.9	4.6	4.8	0.2	10	6 671
Portugal	5.9	5.8	5.9	6.1	6.3	6.0	6.2	5.6	5.6	5.5	5.4	5.6	5.7	-0.2	7	3 529
Romania	2.7	2.7	2.6	3.0	3.4	3.0	3.0	3.2	2.9	3.1	3.2	3.2	3.1	0.5	18	1 380
Slovenia	1.5	1.6	1.5	1.6	1.6	1.5	1.6	1.6	1.6	1.8	1.9	1.9	1.7	0.2	25	242
Slovakia	1.5	1.5	1.5	1.5	1.3	1.3	1.4	1.5	1.4	1.5	1.5	1.4	1.3	-0.2	26	335
Finland	2.3	2.6	2.7	2.5	2.6	2.6	2.6	2.7	2.6	2.8	3.1	3.2	3.3	0.5	16	3 019
Sweden	3.1	3.1	2.9	2.9	2.4	2.3	2.3	2.4	2.4	2.6	2.8	2.7	2.7	-0.2	20	5 277
United Kingdom	11.7	11.8	11.8	12.1	12.3	14.9	12.2	11.7	11.6	11.9	12.6	12.8	12.7	0.9	1	109 001
Iceland	4.9	5.4	5.6	5.1	6.0	6.0	6.3	6.1	5.4	5.3	5.3	4.7	4.9	-0.7		273
Norway	2.4	2.3	2.3	2.2	2.5	2.3	2.6	2.6	2.5	2.5	2.7	2.7	2.7	0.4		3 621

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 75: Taxes on property as % of GDP - Recurrent taxes on immovable property

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.4	1.4	1.6	1.6	1.6	1.6	0.4		242 577
EA-19	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	0.5		146 722
Belgium	1.3	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.1	6	5 391
Bulgaria	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	22	142
Czech Republic	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	24	379
Denmark	1.9	1.8	1.8	1.8	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.1	2.1	0.3	4	5 588
Germany	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	0.0	19	13 213
Estonia	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	23	58
Ireland	0.6	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	1.0	0.1	15	1 800
Greece	0.8	0.8	0.8	0.9	0.9	0.8	1.0	1.0	1.9	2.2	2.7	2.5	2.7	1.8	3	4 701
Spain	0.6	0.7	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.1	1.2	1.3	1.3	0.6	7	13 624
France	1.8	1.8	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	1.3	1	69 744
Croatia	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	27	15
Italy	0.8	0.8	0.8	0.8	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	0.9	5	27 471
Cyprus	0.8	0.9	0.9	1.3	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	1.2	0.3	9	212
Latvia	0.8	0.7	0.6	0.6	0.5	0.4	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.2	12	197
Lithuania	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.0	21	125
Luxembourg	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	0.0	26	36
Hungary	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.6	0.3	17	605
Malta	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	28	
Netherlands	0.5	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.3	10	5 818
Austria	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	0.0	25	680
Poland	1.3	1.3	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.2	1.2	0.0	8	5 307
Portugal	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.3	11	1 514
Romania	0.5	0.5	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.1	16	984
Slovenia	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.1	18	199
Slovakia	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	20	335
Finland	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.3	14	1 603
Sweden	0.9	0.9	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	-0.1	13	3 581
United Kingdom	3.0	3.0	3.0	3.0	2.9	3.0	3.2	3.2	3.1	3.2	3.1	3.1	3.1	0.1	2	79 253
Iceland	1.2	1.2	1.2	1.3	1.4	1.6	1.7	1.6	1.5	1.5	1.5	1.4	1.4	0.2		210
Norway	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	0.1		1 249

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 76: Taxes on property as % of total taxation - Recurrent taxes on immovable property

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015	Revenue (2) 2015
EU-28	3.3	3.3	3.3	3.3	3.2	3.1	3.4	3.7	3.8	4.1	4.1	4.2	4.3	0.9		242 577
EA-19	2.2	2.3	2.3	2.3	2.3	2.2	2.5	2.9	3.0	3.4	3.4	3.5	3.5	1.2		146 722
Belgium	3.0	2.9	2.8	2.8	2.8	2.8	3.0	2.9	2.9	2.8	2.9	2.9	2.9	0.1	10	5 391
Bulgaria	0.5	0.4	0.4	0.5	0.5	0.6	0.9	1.0	1.1	1.1	1.1	1.1	1.1	0.6	22	142
Czech Republic	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.7	0.6	0.7	0.7	0.7	0.7	0.2	24	379
Denmark	4.1	4.0	3.7	3.8	3.8	4.2	4.5	4.5	4.5	4.4	4.4	4.2	4.4	0.7	4	5 588
Germany	1.1	1.2	1.2	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.1	21	13 213
Estonia	1.1	1.0	1.0	0.8	0.7	0.9	1.0	1.0	1.0	1.0	1.0	0.9	0.8	-0.1	23	58
Ireland	2.0	1.9	2.0	1.8	2.0	2.3	2.8	2.8	2.8	3.0	3.3	3.4	2.9	1.0	9	1 800
Greece	2.6	2.7	2.7	2.9	2.8	2.6	3.1	3.2	5.8	6.3	7.7	6.9	7.4	4.7	2	4 701
Spain	1.9	2.0	2.0	2.0	2.0	2.4	2.9	3.0	3.2	3.5	3.7	3.8	3.7	1.8	7	13 624
France	4.3	4.4	4.4	4.4	4.5	4.6	5.2	6.8	7.0	6.9	6.9	6.9	7.0	2.5	3	69 744
Croatia	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	0.0	27	15
Italy	2.0	2.0	2.0	1.9	1.9	1.4	1.4	1.5	1.6	3.6	3.2	3.8	3.9	1.9	5	27 471
Cyprus	2.8	3.0	2.9	4.0	5.6	4.2	2.6	3.0	2.6	2.4	3.6	3.5	3.6	0.8	8	212
Latvia	2.8	2.6	2.3	1.9	1.7	1.5	2.0	2.5	2.8	2.7	2.7	2.8	2.8	0.5	11	197
Lithuania	1.5	1.3	1.2	1.1	0.9	0.9	1.1	1.3	1.1	1.0	1.0	1.1	1.2	0.0	20	125
Luxembourg	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	0.0	26	36
Hungary	0.6	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.9	1.0	1.5	1.4	1.4	0.8	17	605
Malta	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	28	
Netherlands	1.5	1.6	1.6	1.5	1.5	1.5	1.7	1.7	1.7	1.8	2.0	2.4	2.3	0.7	13	5 818
Austria	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1	25	680
Poland	4.1	4.1	3.9	3.6	3.3	3.4	3.7	3.6	3.5	3.7	3.9	3.9	3.8	-0.1	6	5 307
Portugal	1.5	1.7	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.4	2.4	0.8	12	1 514
Romania	2.0	1.9	1.8	2.0	2.3	2.1	2.3	2.5	2.3	2.3	2.3	2.3	2.2	0.4	14	984
Slovenia	1.1	1.1	1.1	1.2	1.1	1.1	1.3	1.3	1.3	1.4	1.5	1.4	1.4	0.3	18	199
Slovakia	1.0	1.0	1.4	1.4	1.3	1.3	1.4	1.5	1.4	1.5	1.5	1.4	1.3	-0.1	19	335
Finland	1.0	1.0	1.0	1.1	1.1	1.1	1.3	1.5	1.4	1.5	1.5	1.7	1.7	0.7	16	1 603
Sweden	2.0	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.7	1.8	2.0	1.9	1.9	0.0	15	3 581
United Kingdom	9.2	9.0	8.9	8.7	8.7	8.6	9.9	9.4	9.2	9.4	9.5	9.4	9.2	0.3	1	79 253
Iceland	3.3	3.2	3.1	3.2	3.7	4.5	5.2	4.8	4.4	4.2	4.1	3.7	3.8	0.7		210
Norway	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.7	0.7	0.8	0.9	0.4		1 249

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 77: Taxes on property as % of GDP - Other taxes on property

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	2015	2015
EU-28	0.8	0.9	1.0	1.1	1.1	1.1	0.8	0.8	0.8	0.8	0.9	0.9	1.0	0.0		143 997
EA-19	0.9	1.0	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.0		107 613
Belgium	1.5	1.8	1.7	1.8	1.8	1.8	1.6	1.8	2.0	2.2	2.3	2.3	2.3	0.6	1	9 512
Bulgaria	0.2	0.2	0.3	0.4	0.5	0.5	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.0	23	117
Czech Republic	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1	19	612
Denmark	0.6	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.4	0.4	0.5	0.5	-0.2	16	1 486
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.2	13	19 105
Estonia	0.1	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	27	20
Ireland	1.3	1.4	1.6	2.2	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	-1.0	14	1 604
Greece	1.2	1.0	1.1	1.3	1.3	1.5	1.4	0.9	0.8	0.7	0.6	0.5	0.6	-0.5	15	1 025
Spain	1.8	2.1	2.3	2.5	2.3	1.6	1.2	1.2	1.0	1.3	1.4	1.5	1.6	-0.8	2	16 852
France	1.0	1.1	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	0.3	3	31 578
Croatia	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.0	17	201
Italy	1.0	1.2	1.1	1.2	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	-0.1	8	16 865
Cyprus	0.3	0.9	1.1	0.4	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	-0.9	25	31
Latvia	0.3	0.4	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.3	-0.2	22	73
Lithuania	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1	20	132
Luxembourg	1.3	1.2	1.3	1.3	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.4	0.1	4	736
Hungary	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.7	0.1	9	765
Malta	1.1	1.6	1.5	1.5	1.6	1.3	1.0	1.0	1.0	1.0	0.9	1.0	1.2	-0.3	5	107
Netherlands	1.0	1.1	1.1	1.1	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	-0.5	12	4 318
Austria	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.6	0.2	11	2 180
Poland	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.3	0.1	21	1 363
Portugal	1.4	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.1	1.1	1.0	1.1	1.1	-0.2	7	2 015
Romania	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	0.0	24	396
Slovenia	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	26	44
Slovakia	0.1	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	28	
Finland	0.6	0.6	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.0	10	1 416
Sweden	0.5	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	-0.1	18	1 696
United Kingdom	0.8	0.9	0.9	1.1	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.2	0.2	6	29 748
Iceland	0.6	0.8	1.0	0.7	0.9	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.6		63
Norway	0.8	0.8	0.8	0.7	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	-0.1		2 372

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 78: Taxes on property as % of total taxation - Other taxes on property

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (%) 2005 to 2015	Ranking 2015	Revenue (€) 2015
EU-28	2.3	2.5	2.6	2.8	2.8	2.9	2.2	2.1	2.2	2.1	2.3	2.4	2.5	-0.1		143 997
EA-19	2.4	2.7	2.8	2.9	2.9	2.5	2.4	2.3	2.4	2.3	2.3	2.4	2.6	-0.2		107 613
Belgium	3.5	4.0	4.0	4.3	4.2	4.1	3.8	4.2	4.6	5.0	5.1	5.1	5.1	1.2	1	9 512
Bulgaria	0.6	0.7	0.9	1.3	1.6	1.6	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.0	22	117
Czech Republic	1.1	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.8	0.9	1.0	1.0	1.1	0.2	19	612
Denmark	1.4	1.4	1.6	1.6	1.6	1.6	1.2	1.1	1.2	1.0	1.0	0.9	1.2	-0.4	18	1 486
Germany	1.0	1.1	1.1	1.1	1.2	1.1	1.0	1.0	1.1	1.2	1.3	1.4	1.6	0.6	12	19 105
Estonia	0.3	0.3	0.3	0.4	0.6	0.3	0.0	0.1	0.2	0.3	0.3	0.2	0.3	0.0	27	20
Ireland	4.6	4.9	5.4	6.9	5.9	3.9	2.4	2.1	2.9	3.2	2.8	3.4	2.6	-2.8	8	1 604
Greece	3.7	3.4	3.5	4.2	4.2	4.8	4.4	2.8	2.4	1.9	1.6	1.3	1.6	-1.9	13	1 025
Spain	5.6	6.1	6.7	7.0	6.3	4.9	4.0	3.7	3.2	3.9	4.1	4.3	4.6	-2.0	2	16 852
France	2.4	2.6	2.8	2.8	2.9	2.6	2.3	2.6	2.9	2.8	2.7	2.9	3.2	0.4	7	31 578
Croatia	1.3	1.4	1.2	1.4	1.5	1.5	1.5	1.3	1.3	1.2	1.3	1.2	1.2	0.0	16	201
Italy	2.5	3.0	2.9	3.0	2.9	2.7	3.6	2.9	3.4	2.2	2.7	2.6	2.4	-0.6	9	16 865
Cyprus	1.1	3.1	3.6	1.1	1.3	1.1	0.9	0.9	0.7	0.7	0.6	0.5	0.5	-3.0	25	31
Latvia	1.3	1.5	1.7	1.9	1.8	1.2	1.0	1.1	1.2	1.4	1.2	1.3	1.0	-0.6	20	73
Lithuania	0.3	0.7	0.7	0.7	0.8	0.8	1.1	1.2	1.1	1.2	1.2	1.2	1.2	0.5	17	132
Luxembourg	3.5	3.4	3.5	3.7	4.1	3.2	2.8	2.7	3.0	3.1	3.1	3.3	3.8	0.3	3	736
Hungary	1.5	1.6	1.6	1.5	1.3	1.4	1.2	2.2	2.1	2.0	1.7	1.8	1.8	0.2	10	765
Malta	3.8	5.2	4.8	4.7	4.9	3.9	3.2	3.3	3.1	3.2	2.8	2.9	3.6	-1.2	4	107
Netherlands	2.9	3.0	3.2	3.1	3.1	2.7	2.1	2.0	1.5	1.3	1.4	1.8	1.7	-1.5	11	4 318
Austria	0.9	1.0	1.0	1.1	1.1	1.0	1.0	1.1	1.5	1.6	1.4	1.3	1.5	0.5	15	2 180
Poland	0.7	0.7	0.7	0.8	1.0	0.9	0.7	0.9	0.9	0.8	1.0	0.8	1.0	0.3	21	1 363
Portugal	4.3	4.1	4.2	4.3	4.5	4.1	4.2	3.6	3.5	3.4	3.1	3.1	3.3	-0.9	6	2 015
Romania	0.8	0.8	0.8	0.9	1.1	0.9	0.6	0.6	0.5	0.8	0.9	0.9	0.9	0.1	23	396
Slovenia	0.4	0.5	0.4	0.4	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.3	-0.1	26	44
Slovakia	0.4	0.4	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	28	
Finland	1.3	1.5	1.7	1.4	1.5	1.4	1.3	1.2	1.1	1.3	1.5	1.5	1.5	-0.1	14	1 416
Sweden	1.1	1.2	1.1	1.1	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.8	0.9	-0.2	24	1 696
United Kingdom	2.4	2.7	2.9	3.4	3.6	6.3	2.3	2.2	2.4	2.4	3.1	3.5	3.5	0.6	5	29 748
Iceland	1.6	2.2	2.5	1.8	2.3	1.5	1.1	1.2	1.0	1.2	1.2	1.0	1.1	-1.4		63
Norway	2.0	1.9	1.8	1.6	1.9	1.7	2.0	1.9	1.8	1.8	2.0	1.9	1.8	0.0		2 372

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 79: Implicit tax rate on consumption, %

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Ranking 2015
EU-27	19.3	19.3	19.3	19.4	19.6	19.2	18.7	19.4	19.8	19.8	20.0	20.3	20.5	1.2	
EA-19	19.1	19.2	19.2	19.3	19.5	19.0	18.5	19.1	19.3	19.4	19.8	20.1	20.4	1.2	
Belgium	21.2	21.8	22.0	21.8	22.0	21.2	20.8	21.2	21.0	21.0	21.0	21.0	21.0	-1.0	13
Bulgaria	19.6	21.6	21.7	23.3	21.7	23.9	20.9	20.0	19.9	20.3	22.1	21.2	22.3	0.6	11
Czech Republic	18.5	20.6	20.8	20.0	21.0	20.3	20.6	21.0	22.9	23.7	24.3	23.3	24.9	4.1	9
Denmark	33.2	33.2	33.7	33.7	34.5	32.5	31.7	31.8	31.6	31.7	31.2	31.1	31.0	-2.7	2
Germany	18.8	18.4	18.2	18.3	19.7	19.7	19.9	19.6	20.0	19.8	20.2	20.5	20.6	2.4	16
Estonia	20.0	20.9	21.1	22.8	23.7	21.0	25.6	24.7	25.2	25.4	24.3	25.6	26.4	5.3	6
Ireland	24.2	25.4	26.1	26.0	25.2	22.8	21.8	22.1	21.7	22.1	23.0	24.2	24.2	-1.9	10
Greece	16.5	16.1	16.0	16.6	16.9	16.0	15.0	16.9	17.6	17.7	17.9	18.1	18.3	2.4	21
Spain	15.1	15.5	15.9	15.8	15.2	13.1	11.0	13.7	13.3	13.4	14.9	15.2	16.0	0.1	27
France	20.2	20.3	20.3	20.1	19.7	19.3	19.0	19.2	19.8	20.0	20.1	20.5	21.0	0.7	14
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	16.8	17.1	17.1	17.6	17.4	16.7	16.6	17.4	17.5	18.0	17.7	18.2	18.1	1.1	23
Cyprus	17.4	18.6	19.1	19.3	19.8	19.7	18.5	18.0	16.9	16.7	15.9	17.1	16.9	-2.2	26
Latvia	17.6	17.4	19.2	18.8	18.9	17.6	16.9	17.1	17.8	18.4	18.4	19.2	19.5	0.2	19
Lithuania	16.8	16.0	16.4	16.7	17.8	17.6	16.4	17.6	17.6	17.0	16.9	17.2	17.8	1.4	25
Luxembourg	23.4	25.3	26.0	25.5	27.2	27.1	27.1	27.4	28.0	28.6	29.2	30.6	28.3	2.2	3
Hungary	25.3	26.6	25.5	24.8	25.7	25.3	26.4	26.8	26.4	27.9	29.8	31.0	32.4	6.9	1
Malta	16.0	17.1	18.4	18.8	19.0	19.5	19.0	18.8	19.1	18.9	19.0	20.6	20.6	2.1	17
Netherlands	23.6	24.1	24.6	25.4	25.5	25.6	25.0	26.0	25.1	24.8	25.1	25.5	25.9	1.3	8
Austria	22.3	22.3	21.9	21.4	21.7	21.7	21.8	21.7	21.6	21.7	21.5	21.6	21.9	0.0	12
Poland	18.7	18.8	20.0	20.8	21.6	21.1	18.8	20.4	20.4	19.1	18.9	19.2	19.6	-0.4	18
Portugal	18.7	18.6	19.4	19.6	18.7	17.8	16.2	17.1	17.8	17.7	17.4	17.8	18.1	-1.3	24
Romania	17.6	16.4	17.9	17.8	17.8	17.8	16.9	18.1	20.3	20.5	20.2	19.7	20.8	2.9	15
Slovenia	23.8	23.6	23.4	23.9	24.1	24.4	23.4	23.4	23.3	23.4	25.1	25.4	26.1	2.7	7
Slovakia	20.2	20.6	21.4	19.4	19.6	18.1	16.9	17.1	18.0	16.5	17.4	18.3	19.0	-2.4	20
Finland	28.1	28.1	27.9	27.6	27.0	26.3	26.0	25.7	27.1	27.1	27.6	27.3	27.2	-0.7	5
Sweden	27.0	26.9	27.2	27.3	27.5	27.9	27.6	27.9	27.3	26.9	26.8	26.8	27.6	0.3	4
United Kingdom	17.0	17.0	16.4	16.3	16.3	16.1	15.5	17.1	18.4	18.1	17.9	18.0	18.1	1.7	22
Iceland	25.5	26.9	28.7	30.2	28.5	25.3	22.7	23.7	23.7	23.5	22.8	22.6	22.7	-6.0	
Norway	28.9	29.4	30.0	31.3	31.8	30.1	29.4	29.9	30.1	30.1	30.2	30.2	30.1	0.1	

(1) In percentage points.

(2) In millions of euro.

EU and EA figures are GDP-weighted averages.

See explanatory notes in Annex B.

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

Table 80: Implicit tax rate on labour, %

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (°) 2005 to 2015	Ranking 2015
EU-28	35.5	35.2	35.2	35.3	35.4	35.6	35.1	35.1	35.5	35.8	36.0	36.0	35.9	0.7	
EA-19	37.7	37.3	37.1	37.4	37.6	37.6	37.1	37.1	37.5	38.2	38.5	38.6	38.6	1.5	
Belgium	43.0	43.7	43.5	42.6	42.7	42.7	42.5	43.2	43.5	43.3	43.6	43.4	43.6	0.2	1
Bulgaria	35.5	35.6	33.2	29.6	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	-9.3	27
Czech Republic	41.8	41.5	41.2	41.0	41.7	39.9	37.5	38.4	39.0	38.6	39.1	39.4	39.3	-1.9	8
Denmark	36.7	36.1	35.8	35.7	35.6	35.6	33.8	33.6	33.6	34.1	33.8	33.3	34.2	-1.6	14
Germany	38.7	37.7	37.2	37.8	37.8	38.2	37.6	36.9	37.1	37.4	37.6	37.7	38.0	0.9	10
Estonia	36.9	36.0	33.9	33.8	33.9	33.8	35.0	36.6	35.8	35.1	35.3	35.7	34.4	0.6	13
Ireland	26.0	27.2	26.4	26.2	26.2	25.6	27.8	28.7	31.0	31.7	31.7	32.8	32.9	6.4	16
Greece	38.4	37.7	37.5	36.9	38.2	37.5	34.4	35.2	35.8	40.8	40.3	39.7	40.2	2.7	7
Spain	30.8	31.1	31.3	31.8	32.2	30.8	29.5	30.3	30.9	31.6	31.8	32.1	31.3	0.0	20
France	38.6	38.4	38.9	39.1	39.0	39.0	38.6	38.5	39.1	40.3	40.9	41.3	41.3	2.5	5
Croatia	29.1	29.9	29.4	30.1	30.7	30.9	31.2	31.0	29.9	30.0	30.0	31.1	30.7	1.2	22
Italy	42.9	42.7	42.2	41.6	43.5	43.7	43.7	43.9	43.4	44.0	44.1	43.6	43.2	1.0	2
Cyprus	22.8	22.7	23.2	22.5	21.9	22.2	22.7	23.3	23.1	23.1	22.6	24.4	25.0	1.7	25
Latvia	36.0	36.1	32.8	32.5	30.2	28.5	30.5	33.5	34.5	34.2	32.6	31.6	30.4	-2.4	23
Lithuania	36.7	35.9	34.8	33.5	33.1	32.5	32.2	31.2	31.3	31.6	31.7	31.9	32.1	-2.7	19
Luxembourg	28.1	28.2	28.8	28.5	28.9	29.5	29.5	29.7	30.4	30.9	32.3	32.1	32.7	3.9	18
Hungary	40.0	39.1	39.0	39.5	41.9	43.2	41.0	39.5	39.4	40.7	40.6	41.0	41.8	2.8	4
Malta	21.9	21.9	22.4	22.6	21.0	21.1	21.6	21.4	22.2	22.2	22.6	22.8	23.0	0.5	28
Netherlands	30.0	29.5	29.9	32.1	31.3	32.0	31.4	31.9	32.3	32.4	32.1	32.1	32.7	2.8	17
Austria	42.1	42.0	41.8	41.9	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.6	43.1	1.2	3
Poland	31.8	32.3	32.6	32.9	32.4	30.2	29.6	29.4	30.6	31.9	31.7	32.9	34.1	1.6	15
Portugal	24.4	23.7	23.8	24.2	24.6	24.7	24.7	24.5	26.1	25.8	28.8	29.5	29.5	5.7	24
Romania	29.8	29.3	28.1	30.1	31.8	28.7	30.2	30.1	33.0	33.1	33.8	32.1	31.2	3.1	21
Slovenia	37.8	37.5	37.5	37.3	35.9	35.8	35.0	34.9	35.2	35.3	35.0	35.2	36.0	-1.5	12
Slovakia	36.3	35.7	34.1	31.9	32.3	34.2	32.8	33.5	32.8	33.5	35.8	35.9	36.7	2.6	11
Finland	41.8	40.7	40.6	40.2	39.9	40.4	39.6	38.3	38.9	39.5	39.7	40.3	40.7	0.1	6
Sweden	43.5	43.5	43.5	42.8	41.3	41.1	39.4	39.2	39.1	38.9	38.8	38.6	38.9	-4.6	9
United Kingdom	24.8	25.3	26.1	25.9	25.8	26.2	24.8	25.6	26.0	25.2	24.9	24.8	24.8	-1.2	26
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	37.7	37.8	37.1	36.6	35.9	35.4	35.5	36.1	36.2	36.2	36.2	36.1	36.9	-0.2	

(°) In percentage points.

(°) In millions of euro.

EU and EA figures are base-weighted averages.

See explanatory notes in Annex B.

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

Table 81: Implicit tax rate on energy ⁽¹⁾

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference 2005 to 2015	Ranking 2015
EU-28	194.6	197.0	197.0	199.7	203.8	195.1	206.8	208.0	229.7	238.4	242.8	263.4	271.3	74.3	
EA-19	189.9	189.9	190.4	193.0	194.2	191.4	207.1	204.8	228.6	235.7	241.3	258.9	257.6	67.2	
Belgium	103.1	113.8	122.3	120.3	128.6	122.6	129.0	129.5	146.4	142.7	130.9	147.0	148.2	25.9	22
Bulgaria	48.7	58.5	59.7	63.4	89.1	106.2	108.6	104.8	106.1	107.7	117.6	112.7	121.6	61.9	27
Czech Republic	70.7	80.0	94.8	101.7	112.0	128.9	127.1	131.2	146.2	137.2	128.3	129.3	133.9	39.1	23
Denmark	358.9	364.2	345.8	322.0	346.9	332.9	362.4	370.2	402.7	427.0	444.3	456.3	432.0	86.2	1
Germany	225.8	219.8	214.7	211.3	217.0	211.6	230.3	211.7	236.1	230.4	221.2	233.1	227.8	13.2	12
Estonia	48.6	61.7	75.0	84.4	94.0	104.5	128.8	130.3	139.6	150.4	146.6	164.7	177.6	102.6	17
Ireland	151.7	175.2	175.6	168.8	169.4	169.2	190.8	209.8	247.2	246.9	251.8	260.2	266.8	91.2	6
Greece	112.6	116.2	116.7	115.8	124.9	126.1	136.5	221.9	228.5	282.4	336.4	336.0	315.7	199.0	4
Spain	141.4	140.5	140.1	147.4	148.7	152.7	160.5	161.9	159.3	159.9	200.0	203.7	211.1	71.0	14
France	172.3	177.7	177.5	182.7	184.7	181.6	189.4	193.2	217.2	215.9	224.7	246.3	269.0	91.5	5
Croatia	115.9	114.5	113.8	119.4	122.1	115.5	120.7	135.9	117.4	115.4	136.0	160.8	171.0	57.2	19
Italy	249.3	244.2	250.8	259.4	253.0	240.4	274.5	275.5	325.1	376.0	380.3	422.3	390.1	139.3	2
Cyprus	124.4	144.2	154.7	155.7	155.4	154.7	157.8	182.8	200.2	205.9	236.0	255.7	243.6	89.0	10
Latvia	51.9	61.0	72.4	76.2	83.1	92.2	94.0	87.1	101.0	105.5	112.8	127.5	133.6	61.2	24
Lithuania	78.0	75.6	78.0	79.8	88.0	96.9	110.3	102.2	103.7	105.0	112.2	118.6	127.9	49.9	26
Luxembourg	174.5	184.2	192.4	194.1	204.5	209.8	210.7	205.3	221.7	232.2	225.2	224.9	216.7	24.3	13
Hungary	83.1	89.7	103.9	105.1	119.9	123.2	114.2	129.8	126.9	128.1	126.7	131.3	130.7	26.8	25
Malta	142.2	127.4	162.7	175.4	250.8	174.8	194.3	184.2	217.7	214.1	205.0	235.1	241.5	78.8	11
Netherlands	161.1	172.2	188.6	203.5	196.0	211.4	225.6	217.8	232.7	225.8	244.1	267.5	264.3	75.6	7
Austria	150.7	160.3	156.3	152.0	161.5	165.3	168.9	162.8	184.0	185.4	182.1	187.9	190.6	34.3	16
Poland	71.8	78.3	95.2	100.2	117.5	127.6	106.7	124.8	130.9	134.1	132.8	147.9	156.9	61.6	21
Portugal	165.9	165.8	166.2	171.4	178.0	176.0	177.7	176.3	176.2	177.3	180.1	182.8	199.0	32.8	15
Romania	43.5	52.6	59.3	66.9	87.3	79.2	85.5	98.9	98.7	99.5	115.9	143.3	160.3	101.0	20
Slovenia	133.6	138.4	138.5	142.0	160.7	162.9	214.3	215.2	208.9	230.0	230.0	245.0	246.8	108.2	8
Slovakia	56.6	68.9	71.0	77.9	89.8	100.7	100.9	93.3	103.4	104.6	103.0	112.0	114.7	43.7	28
Finland	111.6	113.2	116.2	112.8	111.7	125.3	130.0	122.8	157.0	159.2	161.1	163.3	172.2	56.0	18
Sweden	201.9	206.8	211.2	217.9	219.6	221.8	211.1	226.5	242.5	254.8	261.8	242.6	245.6	34.4	9
United Kingdom	227.2	238.6	237.3	243.4	257.8	225.7	227.0	237.9	257.3	271.8	270.1	313.8	359.5	122.2	3

(1) Energy taxes in Euro per tonne of oil equivalent (TOE).

See explanatory notes in Annex B.

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

Table 82: Implicit tax rate on energy, deflated ⁽¹⁾

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference 2005 to 2015	Ranking 2015
EU-28	211.8	209.6	205.7	203.7	203.2	195.1	212.5	208.0	224.1	225.4	228.6	244.3	245.2	39.4	
EA-19	213.0	209.1	205.7	204.2	200.9	193.0	210.3	204.8	223.4	226.0	228.9	244.6	243.1	37.5	
Belgium	120.3	129.6	135.7	129.4	134.5	124.2	131.2	129.5	142.2	135.8	123.6	137.8	138.4	2.7	22
Bulgaria	65.4	76.2	72.8	75.7	97.7	109.6	111.2	104.8	102.6	100.5	112.7	108.0	115.1	42.4	27
Czech Republic	103.4	113.6	124.3	124.7	130.6	128.9	133.5	131.2	140.3	131.8	126.2	134.0	137.3	13.0	23
Denmark	409.2	410.8	384.3	350.4	370.6	345.8	371.4	370.2	393.5	407.2	421.3	429.1	404.1	19.8	1
Germany	245.6	236.7	227.7	221.7	224.1	214.9	234.8	211.7	231.4	222.6	211.4	220.7	214.5	-13.2	12
Estonia	67.5	82.2	95.8	101.7	105.1	107.8	133.2	130.3	132.0	136.9	129.9	145.2	156.5	60.7	18
Ireland	154.1	174.9	172.6	161.8	157.6	154.9	186.7	209.8	245.1	241.0	242.0	246.4	251.1	78.5	6
Greece	139.9	139.8	136.3	131.0	136.4	132.0	141.4	221.9	223.5	275.0	333.7	342.0	326.6	190.3	3
Spain	169.7	162.7	157.0	159.4	155.6	154.3	163.6	161.9	155.5	152.4	188.8	191.9	199.4	42.4	14
France	191.5	193.4	189.7	191.2	189.3	181.0	191.5	193.2	213.3	209.0	216.1	236.6	258.8	69.1	5
Croatia	149.7	143.4	136.1	136.8	136.1	120.1	123.5	135.9	117.0	112.7	131.3	157.2	167.5	31.4	17
Italy	285.0	272.7	274.1	276.4	263.6	243.0	278.5	275.5	315.9	355.7	355.5	394.0	364.1	89.9	2
Cyprus	149.4	169.7	174.3	169.9	166.0	158.0	161.1	182.8	194.3	195.1	223.6	243.5	235.9	61.6	9
Latvia	72.1	82.2	93.0	89.0	87.4	85.8	91.3	87.1	94.9	94.6	101.5	113.0	119.2	26.2	25
Lithuania	103.5	100.5	101.3	99.1	103.2	102.4	111.7	102.2	99.6	97.8	103.5	109.3	119.0	17.7	26
Luxembourg	200.5	207.2	210.2	206.8	213.2	214.0	213.5	205.3	215.4	221.2	211.3	210.3	204.1	-6.1	13
Hungary	104.7	106.3	117.3	122.6	124.7	121.4	120.5	129.8	124.1	122.1	121.7	129.9	130.2	12.9	24
Malta	168.0	146.5	182.6	191.7	270.8	182.0	198.4	184.2	213.0	204.4	193.6	221.7	225.1	42.6	11
Netherlands	178.1	187.5	202.4	212.6	200.2	211.4	227.9	217.8	227.9	218.0	230.1	250.3	247.3	45.0	7
Austria	171.7	179.5	170.7	162.6	168.6	169.0	171.8	162.8	178.3	175.4	168.6	170.4	170.5	-0.2	16
Poland	96.0	103.0	108.9	109.4	121.9	118.0	118.5	124.8	128.7	129.6	128.2	142.5	153.2	44.2	20
Portugal	193.6	189.1	182.6	181.9	182.7	175.7	180.9	176.3	173.3	171.3	172.6	174.7	188.8	6.2	15
Romania	63.0	72.8	68.7	72.0	85.6	77.6	92.3	98.9	95.4	96.8	108.9	133.7	147.9	79.2	21
Slovenia	158.0	162.6	159.5	159.8	173.6	166.7	217.4	215.2	205.3	223.0	221.2	235.6	238.9	79.4	8
Slovakia	97.5	106.8	103.3	104.3	106.3	105.6	101.9	93.3	99.6	97.4	94.6	103.0	105.6	2.3	28
Finland	124.7	126.1	128.1	122.7	119.2	129.4	131.9	122.8	152.1	150.0	148.1	148.0	155.5	27.4	19
Sweden	216.2	219.7	225.7	229.4	227.9	231.9	238.5	226.5	225.9	227.6	230.8	222.5	229.2	3.5	10
United Kingdom	213.3	216.3	212.4	211.3	220.2	215.9	240.8	237.9	251.4	243.5	247.6	268.6	276.2	63.8	4

(1) Energy taxes in Euro per tonne of oil equivalent (TOE), base year 2010.
See explanatory notes in Annex B.
Source: DG Taxation and Customs Union, based on Eurostat data

Table 83: Total payable tax credits as % of GDP

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Revenue (2) 2015
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	0.0	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.1	745
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Czech Republic	0.0	0.0	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.2	1 135
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	563
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Ireland	0.6	0.6	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	-0.4	544
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Spain	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0	1 040
France	0.2	0.2	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.0	26 047
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.9	14 592
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Austria	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	560
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovakia	:	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	-0.1	262
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
United Kingdom	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	3 067
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	185

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 84: Transfer component of payable tax credits as % of GDP

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Difference (1) 2005 to 2015	Revenue (2) 2015
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	295
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Czech Republic	:	:	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	327
Denmark	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	28
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Ireland	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
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Spain	:	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	:	225
France	:	:	:	:	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	:	10 430
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.4	6 747
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Austria	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	0.0	250
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
United Kingdom	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	1 965
Iceland	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.0	:	7
Norway	0.1	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	142

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 85: Effective average tax rates, non-financial sector, %

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2015
EU-28	22.7	22.1	21.3	21.6	21.0	20.8	20.8	21.2	21.1	21.0	20.9	-1.8	
EA-19	24.1	23.4	22.5	22.9	22.2	21.9	22.1	22.8	22.8	22.8	22.7	-1.4	
Belgium	25.7	25.4	24.9	24.7	25.3	25.9	26.3	26.5	26.7	27.8	28.3	2.6	4
Bulgaria	13.2	8.8	8.9	8.8	8.8	9.0	9.0	9.0	9.0	9.0	9.0	-4.2	28
Czech Republic	21.0	21.0	18.4	17.5	16.7	16.7	16.7	16.7	16.7	16.7	16.7	-4.3	19
Denmark	25.1	22.5	22.6	22.6	22.6	22.6	22.0	22.0	22.2	21.3	20.0	-5.1	13
Germany	35.5	35.5	28.2	28.0	28.0	28.2	28.2	28.2	28.2	28.2	28.2	-7.3	5
Estonia	18.1	17.3	16.5	16.5	16.5	16.5	16.5	16.5	16.5	15.7	15.7	-2.4	21
Ireland	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.1	14.1	-0.3	25
Greece	25.2	21.7	21.8	30.5	21.0	17.5	17.5	24.1	24.5	27.5	27.6	2.4	6
Spain	36.5	34.5	32.8	32.8	32.8	31.9	32.4	33.7	32.6	32.9	30.3	-6.2	3
France	34.4	34.6	34.6	34.7	32.8	32.8	34.3	34.7	38.3	38.3	38.4	4.0	1
Croatia	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	0.0	20
Italy	31.8	31.8	27.3	27.5	27.5	24.9	25.1	25.1	24.2	23.8	23.6	-8.2	9
Cyprus	10.6	10.6	10.6	10.6	11.6	11.6	11.9	15.2	15.2	12.7	13.1	2.5	27
Latvia	14.3	14.3	13.8	13.8	11.8	12.2	12.2	12.1	14.3	14.3	14.3	0.0	24
Lithuania	16.0	15.2	12.7	16.8	12.7	12.7	12.7	13.6	13.6	13.6	13.6	-2.4	26
Luxembourg	25.9	25.9	25.9	25.0	25.0	24.9	24.9	25.5	25.5	25.5	25.5	-0.4	8
Hungary	16.3	19.5	19.5	19.5	19.1	19.3	19.3	19.3	19.3	19.3	19.3	3.0	16
Malta	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	0.0	2
Netherlands	26.7	23.1	23.1	22.2	22.2	21.8	22.6	21.6	22.6	22.5	22.5	-4.2	11
Austria	23.0	23.0	23.0	22.7	22.7	23.0	23.0	23.0	23.0	23.0	23.1	0.1	10
Poland	17.1	17.4	17.4	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	0.4	18
Portugal	24.6	23.7	23.7	23.7	26.2	26.2	28.4	28.4	28.4	26.6	26.6	2.0	7
Romania	14.7	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.7	0.0	23
Slovenia	22.3	20.9	20.0	19.1	18.2	18.2	16.4	15.5	15.5	15.5	15.5	-6.8	22
Slovakia	16.8	16.8	16.8	16.8	16.8	16.8	16.8	20.3	19.4	19.6	19.6	2.8	14
Finland	24.5	24.5	24.5	23.6	23.8	24.7	23.3	22.4	18.6	18.9	18.9	-5.6	17
Sweden	24.6	24.6	24.6	23.2	23.2	23.2	23.2	19.4	19.4	19.4	19.4	-5.2	15
United Kingdom	29.2	29.3	28.0	28.3	28.4	26.9	25.2	24.3	22.4	21.5	21.5	-7.7	12

(1) In percentage points.
EU-28 and EA-19 figures are simple averages.
See explanatory notes in Annex B.
Source: ZEW (2017)

4

Annex B: Methodology and explanatory notes

The ‘Taxation trends’ survey assesses the tax system from a number of angles. The examination of the tax structures by tax type and by level of government illustrates the relative importance of the different tax instruments used in raising revenues and the distribution of autonomous financial resources among the constituent elements of the state apparatus, respectively. The breakdown into taxes on consumption, labour and capital allows an assessment of the manner in which the tax burden is distributed among the different factors. In addition, environmental taxes and property taxes are specifically examined, as they are subject to increased attention/scrutiny/special focus. The implicit tax rates measure in turn the actual or effective average tax burden levied on different types of economic income or activities.

This methodological note explains the methods of, and the reasoning behind, the calculation of the various ratios presented in the survey; approaching them in the order in which they appear in each country table in Part II and in the tables in the Annex A of the report. Given that Parts A and B (Tax structure by tax type and Tax structure by level of government) follow ESA 2010 classifications (¹), a simple description of the aggregates and the data sources is provided. Parts C to E (Tax structure by economic function, Environmental and Property Taxes) and Part F (Implicit tax rates) present statistics developed by the European Commission Directorate-General for Taxation and Customs Union specifically for this publication, so the reasoning will be delved into in greater detail, with attention given to both their theoretical and practical limitations. This note concludes with an in-depth discussion of the approaches used in calculating the split of personal income tax according to its sources, a process critical to the creation of meaningful statistics for Parts C and F.

Data sources

The primary cut-off date for most of the data in this report was 24 November 2016. This concerns the National Accounts data and the more disaggregated tax data submitted to Eurostat (the National Tax List or NTL) which were used for the classification of revenue according to economic functions and to determine the level of environmental and property taxes. In very few cases, estimates at the detailed level have been used if statistics were not available; in those cases, the estimates were either supplied by Member States administrations or computed using proxies.

Although all Member States authorities have provided disaggregated data on their tax revenue (the National Tax List), their level of detail varies. Information on the level of disaggregation used for the computation of

the indicators for each Member State can be found on the [web pages](#) of the Directorate-General for Taxation and Customs Union as well as on Eurostat’s ‘[Statistics Explained](#)’ page. While the former presents data as it was used in the calculations of the report, the latter is continuously updated along with updated National Accounts transmissions.

Data coverage

This publication presents time series of tax revenue (including taxes levied on behalf of the institutions of the European Union) and tax rates for the twenty-eight Member States, Norway and Iceland. The seven EU outermost regions - Martinique, Guadeloupe, French Guiana and Réunion, Saint-Barthélemy, Saint-Martin, Madeira, the Azores and the Canary Islands – are covered in the tables presenting tax revenue data. However, they are not covered in the tables presenting tax rates.

Data coverage and reliability have generally improved over time. The coverage of the implicit tax rate on capital is, however, patchy as the computation is quite demanding in terms of the required level of detail in national accounts data. For this and other reasons, the comprehensive calculation of the ITR on capital has been temporarily suspended, but work is in progress to update the indicator in the near future. Nevertheless, some indicative figures for the overall ITR on capital using the old methodology applied to ESA 2010 data are given in Part 1 along with some short notes regarding the limitations of the indicator.

Ranking

In all the tables of Annex A, a ranking is given whereby the Member State with the highest ratio is listed with number 1, the second with number 2 and so on. The ranking refers to the order of the Member States for each specific ratio and only includes those Member States for which 2015 data are available in the respective table. The rankings are also shown in the country tables in Part II of the report. No ranking is given if more than 10 % of data points are missing.

Averages

This report computes weighted averages for two groups of countries: the EU as a whole (EU-28) and the euro area (EA-19). Occasionally, averages for other groupings (the former EU-15, the NMS-, etc.) may be used for illustrative purposes. The average computed for the taxes received by the State Government refers to the *Länder* in Austria and Germany, the *gewesten en gemeenschappen / régions et communautés* in Belgium and *comunidades autónomas* in Spain. The EU

⁽¹⁾ European Commission (2013)

aggregates for state government and social security funds are calculated over all Member States.

Ratios to GDP

Throughout the report many revenue indicators are presented as a percentage of GDP. The GDP data used for the report was downloaded from Eurostat's database on 29 November 2016. It should be noted that for Ireland there was a very significant growth in GDP in 2015 primarily due to the relocation to Ireland of a limited number of big economic operators. This also had slight upwards effect on EU and euro area GDP aggregates.

Totals, shares and “amounts assessed but unlikely to be collected”

For some countries the sum of the taxes in percentage of GDP in each of the Parts A and C of the country chapters data table and in the corresponding Annex A tables adds up to more than the total – equivalently the sum of taxes in percentage of total taxation adds up to more than 100 % for those countries. This is the case whenever the table contains the item ‘Capital transfers (representing taxes assessed but unlikely to be collected)’ (ESA code D.995). For the countries that (partially) use the assessment method of accrual recording (see below), a capital transfer can be recorded from general government to other sectors of the economy. This represents taxes and social contributions assessed but unlikely to be collected (D.995), which have to be deducted from tax revenue in order to produce consistent data with countries that use the time-adjusted cash method or that combine a method based on assessments and declarations with coefficients.

Table 27 of Annex A lists the countries for which this is the case (and the magnitude of this item as a share of GDP). Less than 100 % may also be reported for countries reporting taxes on labour in the sector “EU institutions” (Belgium and Portugal).

According to ESA, taxes and social contributions should be recorded on an accrual basis. Two methods can be used:

a) ‘time-adjusted’ cash – the cash is attributed to when the activity took place to generate the tax liability or when the amount of taxes was determined in the case

of some income taxes. This adjustment may be based on the average time difference between the activity and cash receipt;

b) a method based on declarations and assessments. In this case, an adjustment needs to be made for amounts assessed or declared but unlikely to be collected. These amounts have to be eliminated from government revenue, either by using a tax-specific coefficient based on past experience and future expectations or by recording a capital transfer for the same adjustment (ESA 2010 code D.995) to the relevant sectors.

D.995 should be taken into account when analysing the data for the concerned countries, especially in cross-country comparison as the components of tax revenue are overstated when compared to countries using a time-adjusted cash method or a method based on assessments and declarations but with a coefficient representing taxes unlikely to be collected directly on each tax revenue item. Where it occurs, the proportional bias is on average equal to $(1 + D995)$ expressed as a percentage of total taxation).

Sums by economic function do not add up for Belgium and Portugal due to the non-inclusion of taxes – other than own resources – paid to EU institutions.

Payable Tax Credits

A further issue concerning the measurement of tax revenues relates to the treatment of ‘payable’ tax credits. ‘Payable tax credits’ are credited against a tax liability, and only need to be paid out to beneficiaries if they exceed the tax liability. A payable tax credit can be conceptually split into two components: one component (the ‘tax expenditure component’) is used to decrease the tax liability, and the other (the ‘transfer component’) is the remainder left over if the total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment.

A dedicated section on this subject can be found in Part 1. The effects on tax indicators of the two methods of treating payable tax credits – the ‘gross’ approach and the ‘split’ approach – are estimated in this section. The data used in this section come predominantly from Eurostat, but in one or two cases OECD/national finance ministry data may be cited. Payable tax credit data can also be found in section G of the country tables (see Part 2 of the report).

Part A: Tax structure by tax type

Definitions

'Total taxes (including compulsory actual social contributions)' are defined in this report as: taxes on production and imports (D.2), current taxes on income and wealth (D.5), capital taxes (D.91), compulsory actual social contributions (D.611C + D.613C). Indirect taxes, direct taxes and social contributions add up to the total of taxes and compulsory actual social contributions received by the general government and the institutions of the European Union.

'Taxes (excluding social contributions)' are defined as 'total taxes (including compulsory actual social contributions)' minus actual compulsory social contributions.

'Indirect taxes' are defined in this report as taxes linked to production and imports (code D.2 in the ESA2010 system), i.e. as compulsory levies on producer units in respect of the production or importation of goods and services or the use of factors of production. They include VAT, import duties, excise duties and other specific taxes on services (transport, insurance etc.) and on financial and capital transactions. They also include taxes on production (D.29) defined as 'taxes that enterprises incur as a result of engaging in production', such as professional licences, taxes on land and building and payroll taxes.

Indirect taxes are defined as the sum of the following ESA2010 tax categories:

- VAT: value added type taxes (D.211).
- Taxes and duties on imports excluding VAT (D.212).
- Taxes on products, except VAT and import duties (D.214).
- Other taxes on production (D.29).

'Direct taxes' are defined as current taxes on income and wealth (D.5) plus capital taxes including taxes such as inheritance or gift taxes (D.91). Income tax (D.51) is a subcategory, which includes personal income tax (PIT) and corporate income tax (CIT) as well as capital gains taxes.

Direct taxes are defined as the sum of the following ESA categories:

- personal income tax: taxes on individual or households income including holding gains (D.51A + D.51C1);
- corporate income tax: taxes on the income or profits of corporations including holding gains (D.51B + D.51C2);
- other income and capital taxes: other taxes on income corresponding to other taxes on holding gains

(D.51C3), taxes on winnings from lottery or gambling (D.51D) and other taxes on income n.e.c. (D.51E); taxes on capital defined as other current taxes (D.59) and capital taxes (D.91).

'Actual compulsory social contributions' are paid by employers and employees on the basis of a work contract, or by self- and non-employed persons. They can be split into three subcategories:

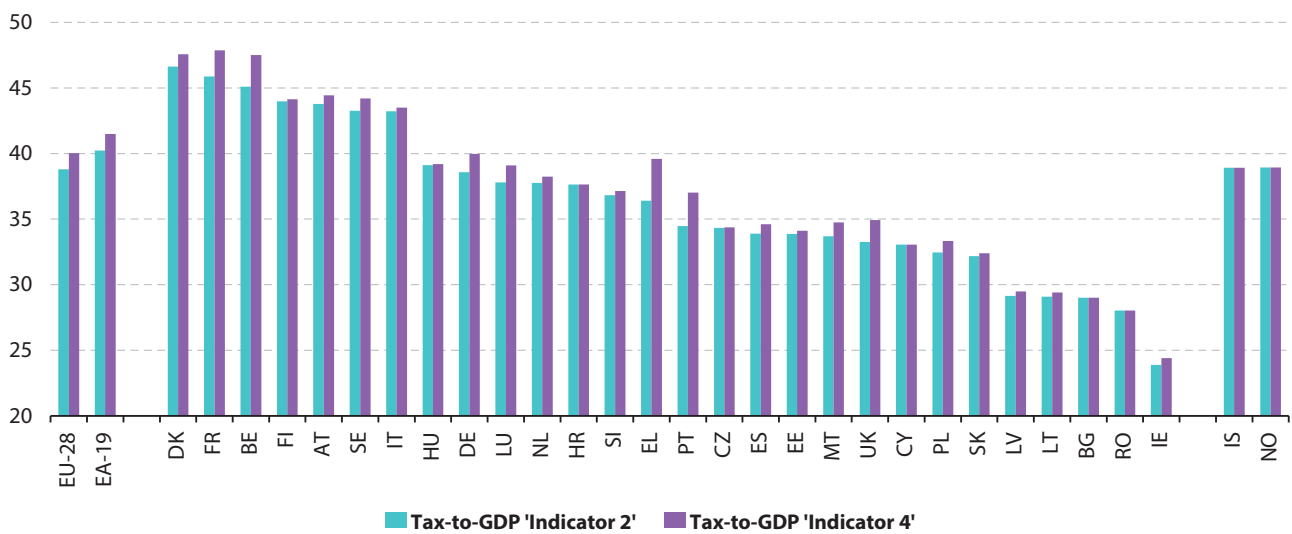
- compulsory employers' actual social contributions (D.611C);
- compulsory employees' social contributions (D.613CE);
- compulsory social contributions by self- and non-employed persons (D.613CS and D.613CN).

Different indicators of tax burden

Some indicators of tax burden take into account all actual social contributions (for example, ESA2010 code D.611), which include both compulsory and voluntary contributions. Voluntary contributions vary in their purpose (e.g. the purchase of 'extra years' for pensions and the wish to complete a gap in the social contributions due to years worked abroad) and may vary in the degree to which they are voluntary in a real economic sense. In addition, employers' 'imputed social contributions' (D.612), which relate to unfunded social security schemes, are excluded from the indicators in this report. Two other items – households' social contribution supplements (D.614) and social insurance scheme service charges (D.615C) – are also excluded. Households' social contribution supplements (D.614) and social insurance scheme service charges (D.615C) represent respectively the property income attributable to social insurance policy holders, which is reinvested in the scheme and the output (administrative cost) of operating the social insurance scheme. In both cases, there are counterpart entries in the national accounts. These items are only non-zero when there are defined-benefit or defined-contribution social insurance schemes (funded schemes) classified in general government. A noticeable but small impact of these items is only present for Belgium and Sweden.

The definition employed in this report thus corresponds to Indicator 2 of the four indicators of general government and European Union levies issued by Eurostat (see Box A.1).

Graph A.1: Sensitivity analysis: role of imputed social contributions and voluntary actual social contributions, 2015
(% of GDP)



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

In practice, imputed social contributions relate to governments, which do not pay actual contributions for their employees but nevertheless guarantee them a pension upon retirement; imputed social contributions represent the contributions the government should pay to a pension fund in order to provide a pension of an equivalent amount to its employees. Imputed social contributions are not therefore based on actual transactions. Including imputed social contributions in the definition of compulsory levies would allow greater comparability over time and across countries, given that some governments make actual contributions for their

employees while others simply pay social benefits to their employees as their entitlement arises. Ultimately it is found that, while including imputed social contributions (along with households' social contribution supplements and social insurance scheme service charges) in the definition of total taxes would result in a non-negligible level shift, yielding an increase of the tax ratio for the EU-28 average of around 1.23 percentage points (see Graph A.1), the development of the ratios over time remain relatively stable. The inclusion of imputed social contributions does however result in a different ranking of Member States by the size of their tax burden.

Box A.1: Indicators of general government and European Union levies

In 2001, the Eurostat National Accounts Working Group defined four taxation indicators for general government and European Union levies, progressing from a narrower to a broader definition:

- Taxes on production and imports (D.2)
- + Current taxes on income, wealth, etc (D.5)
- + Capital taxes (D.91)
- [- Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995)]
- + Compulsory actual social contributions (D.611C+D613C) payable to the social security funds sub-sector (S.1314)
- = **INDICATOR 1 (Total taxes and compulsory social security contributions)**
- + Compulsory actual social contributions (D.611C+D613C) payable to the central government (S.1311), state government (S.1312), and local government (S.1313) sub-sectors as employers
- = **INDICATOR 2 (Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer)**
- + Imputed social contributions (D.612) payable to general government as an employer
- + Households' social contribution supplements (D.614)
- Social insurance scheme service charges (D.615C)
- = **INDICATOR 3 (Total taxes and compulsory social contributions payable to general government, including those for government as an employer)**
- + Voluntary actual social contributions payable to the general government sector (S.13) (D.611V+D.613V)
- = **INDICATOR 4 (Total taxes and social contributions payable to general government, including voluntary contributions)**

Source: Eurostat

For the purposes of this report, voluntary actual social contributions are assumed to be zero, whenever they cannot be distinguished from compulsory contributions.

It should also be noted that in some countries non-tax compulsory payments may be made to private funds or schemes outside general government and that these are not included in the indicators of tax

burden. However, it should be noted that compulsory, unrequited (something-for-nothing) payments can only be received by general government (or EU institutions in some cases), necessitating a rerouting through general government in certain cases, which fulfils the national accounts purpose of bringing out the economic substance of economic transactions.

Part B: Tax structure by level of government

Definitions

'Total taxes received by the general government and the institutions of the EU' (institutional sector S.13_S.212 in ESA2010) are broken down as taxes received by:

- central government (S.1311);
- state (region) government for federal states (S.1312), only applicable for Belgium, Germany, Spain and Austria;
- local government (S.1313);
- social security funds (S.1314), not applicable for Ireland, Malta, the United Kingdom and Norway (please see below);
- EU institutions (S.212).

The amount of first and second own resources recorded in the accounts of the EU institutions for a particular country is influenced by its geographic location and its infra-structure (e.g. large ports). This affects the overall tax burden, the level of indirect taxation and the level of taxes on consumption. In addition, Belgium and Portugal report some revenues for PIT and social contributions for the EU institutions (excluded from taxes by economic function).

It should be understood that data on tax revenues collected should be used with some caution in the context of analysing the issue of government centralisation or decentralisation. In particular, the breakdown by level of government may be different depending on whether one looks at tax receipts data or government expenditure data.

The organisation of the tax system may also have an effect on this breakdown: for example in Estonia the

institutional structure dealing with pension contributions is part of central government, which partly explains the comparatively low share of the social security funds sub-sector.

Country specific information

In **Hungary**, since 2008, total personal income tax (D.51A+D.51C1) for the local government (S.1313) is accounted for by the general government (S.1311) and after transferred under D.7 to S.1313. This method of recording results in a lower estimate of local government tax revenue since 2008 compared with those for the period up to 2007.

For **Belgium**, two alternative allocations of tax revenue by sub-sector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA2010 rules to Eurostat. For the purpose of compiling the EU and euro area aggregates, the National Accounts definition is used. For Belgium use is made of additional data (Belgostat / BNB: current transfer of fiscal receipts - withheld to fund other sub-sectors (see <https://stat.nbb.be/>) in order to provide "ultimately received taxes" by sub-sectors of general government.

In **Estonia** the figure for local government includes only land tax and other local taxes. However, local governments receive 70 % of personal income tax receipts (in addition to the 1.1 % share of revenues) as a transfer from central government. Personal income tax is classified under central government as local governments do not set the rate.

Part C: Tax structure by type of tax base

Data sources

The calculation of Part C ratios is done on the basis of specific assumptions and more detailed revenue data than the one published by Eurostat. Eurostat supplements its database by a so-called National Tax List supplied by Member States to Eurostat. The allocation of taxes to a tax-base category (consumption, labour, capital), also called the 'economic function code', is applied to each tax contained in the National Tax List.

The detailed revenue data and the economic function code allocation for each country and each tax are available on the "Economic Analysis" website of the Directorate-General for Taxation and Customs Union.

In addition to the supplementary data, some specific splits/allocations have been assumed:

- A split of the personal income tax to four subgroups is used.

- Compulsory social contributions of the non-employed (considered as part of labour) and the self-employed (considered as part of capital), if not provided separately as D.613CS and D.613CN, are split using estimated shares.

For some countries the split is either directly available in the National Tax List or provided by Member States' authorities. Where no statistics were available, the share paid by the non-employed was assumed to be negligible.

Methodology and breakdown of taxes by type of tax base

Taxes on consumption, labour and capital add up to the total of taxes received by general government ^(?). The separation of taxes by type of tax base inevitably leads to simplifications and somewhat hybrid categories. A number of borderline cases and approximations had to be taken into account to arrive at a final classification of taxes. Tax data are not always recorded in sufficient detail to identify individual taxes and allocate them to the corresponding tax base categories. In addition, some specific national features required a special treatment. The degree of decomposition provided by national statistical offices makes it sometimes difficult to identify sub-categories. General guidelines for the allocation of the taxes are given in the following Boxes C.1 to C.5. However, exceptions are made if necessary to reflect the true nature of a tax. Borderline cases, which mainly regard the split between taxes on stocks of capital and on consumption, are discussed with Member States.

A key methodological problem for classifying tax by type of tax base is that some taxes relate to multiple sources of income. This holds most notably for the personal income tax. Therefore, a method was developed to break down personal income tax revenue, in most cases using unpublished data supplied by the national tax administrations. A breakdown of the personal income tax according to four sources of taxable income (labour, capital, self-employment income, and social transfers and pensions) is carried out by Member States' authorities according to a country specific methodology (the so-called 'PIT split'). Member States use data sets of individual taxpayers (Belgium, Denmark, Germany, France, Ireland, Luxembourg, Latvia, Malta, Netherlands, Poland, Finland, Sweden, Slovenia and United Kingdom) or income class data based on the data set of individual taxpayers (Cyprus, Greece, Spain, Italy, Lithuania, Bulgaria) or tax receipts from withholding and income

tax statistics with certain corrections (Czech Republic, Estonia, Hungary, Austria, Portugal, Romania) ^(?).

Several Member States were not able to provide full time-series coverage for all calendar years. In these cases a trend has been assumed using simple linear interpolations or the fractions were assumed to remain constant, i.e. the 2015 split was considered equal to that of 2014. Tables F.1 to F.4 give all the details of the PIT-split provided by each Member State. In some cases the number of estimates for the PIT split still falls short of the ideal, which to a limited extent affects the accuracy of the distribution of taxes by type of tax base and, therefore, of the implicit tax rates (ITRs). Additional details are given in a later section of this methodological note.

Although, as a rule, taxes are classified under one single category of tax base, in some specific cases a breakdown of revenue has been carried out also for taxes other than the PIT. For example, local business taxes often relate to one or more sources of economic income and are allocated over the different categories of tax base where possible. In those cases, examples of which are mentioned below, estimates from Member States have been used to distribute their revenue across the different groups of tax base.

- The revenue from the French tax on types of accommodation (so-called *Taxe d'habitation*), for example, has been distributed among the categories 'consumption' and '(stocks of) capital', using estimates from the national administration. Note that the most appropriate economic function for this tax is currently being investigated by the French National Statistical Office, INSEE.
- The revenue from the Italian Regional tax on Productive Activities (IRAP), for example, has been distributed among the categories 'labour' and 'capital', using data communicated by the Ministry of Finance. The tax is charged on Public Administrations (state, regions, municipalities, etc.), corporations, partnerships, self-employment and non-commercial bodies. The tax base is the difference between items classified in the production value and items classified in the production cost, as defined in the Civil Code. For the Public Administrations, the tax base is equal to the total employees' compensation and, therefore, fully attributed to the 'employed labour' component. The part paid by the private bodies is divided between labour and capital by estimating the labour cost from data provided by withholding agents in the tax returns and further calculating the production value net of the estimated labour cost, thus determining the capital share of IRAP.

^(?) Sums by main economic function may however not add up due to: (a) the non-inclusion of taxes – other than own resources – paid to EU institutions in the case of Belgium and Portugal, and (b) the non-attribution of 'revenues assessed but unlikely to be collected' to economic function bases for those countries using D.995.

^(?) The methodology utilised by Member States to arrive at the PIT split is described in more detail in a separate section of this annex (see 'Methods used to split the revenue from personal income tax' in Part F).

- The French local business tax (Taxe professionnelle) has been fully allocated to the category ‘Stocks of capital’, as it is mostly levied on buildings and real estate, and the French government reformed the tax with phasing out the payroll component from the tax base.
- In Italy, the earnings and the compulsory social contributions paid by self-employed persons working under the so called ‘co.co.co’ regime (coordinated and continuous collaboration, special work regime now abolished and substituted by project collaboration) are transferred from the category ‘capital (income of self-employed)’ to ‘labour’ (partly to employers and employees).

Taxes on consumption

Taxes on consumption are defined as taxes levied on transactions between final consumers and producers and on the final consumption goods. In the ESA classification these can be identified as the following categories (see Box C.1).

- Value added-type taxes (D.211).
- Taxes and duties on imports excluding VAT (D.212).
- Taxes on products except VAT and import duties (D.214), which include excise duties. Those taxes paid by companies on products used for production have been excluded from the category of consumption taxes, whenever the level of detail enabled their

identification⁽⁴⁾. Some categories have been allocated to capital such as the stamp taxes (D.214B), when they could be identified as related to the stock exchange market or real estate investment. Taxes on financial and capital transactions (D.214C) as well as some export duties and monetary compensatory amounts on exports (D.214K) have also been recorded as capital taxes.

- Other taxes on production (D.29). These are typical borderline cases since this category includes several taxes or professional licences paid by companies ‘as a result of engaging in production’. Total wage bill and payroll taxes (D.29C) have been classified as a tax on labour; taxes on land, building and other structures (D.29A) have been classified as taxes on the stock of capital. However, taxes on international transactions (D.29D), taxes on pollution (D.29F) and the under-compensation of VAT (flat-rate system) (D.29G) have been considered as consumption taxes.
- Some taxes defined as current taxes (D.5) in ESA2010 such as poll taxes, expenditure taxes, or payments by households for licences have been attributed to consumption since they are expenditures made by households to obtain specific goods and services.

⁽⁴⁾ A possible breakdown of car registration taxes between those paid by companies and those paid by households would only be available for some countries. Hence, to avoid a different treatment in different Member States, all revenue from car registration taxes has been attributed to consumption.

Box C.1: Definition of taxes on consumption

D.211 Value added type taxes
 D.212 Taxes and duties on imports excluding VAT
 D.214 Taxes on products except VAT and import duties less
 D.214B Stamp taxes
 D.214C Taxes on financial and capital transactions
 D.214K Export duties and monetary compensatory amounts on exports
 From D.29 Other taxes on production:
 D.29D Taxes on international transactions
 D.29F Taxes on pollution
 D.29G Under-compensation of VAT (flat rate system)
 From D.59 Other current taxes:
 D.59B Poll taxes
 D.59C Expenditure taxes
 D.59D Payments by households for licences

Taxes on labour

TAXES ON EMPLOYED LABOUR INCOME

Taxes on employed labour comprise all taxes, directly linked to wages and mostly withheld at source, paid by employers and employees, including actual compulsory social contributions (see Box C.2). They include compulsory actual employers' social contributions (D.611C) and payroll taxes (D.29C), compulsory social contributions paid by employees (D.613CE) and the part of personal income tax (D.51A) that is related to earned income. The personal income tax is typically levied on different sources of income: labour income, but also social benefits, including pensions, dividend and interest income and self-employment income. The notes in Part F explain how taxpayers' data have been used to allocate the personal income tax revenue across different sources of income.

Under the definition of taxes on employed labour income adopted in this report, the categories 'personal income tax' and 'social contributions' are used in a wide sense including all other taxes that are susceptible of increasing the cost of labour. Therefore, the recorded amount of 'personal income tax' in the Nordic countries not only consists of central government income tax, but also includes the state income tax, or municipality income tax and sometimes also church tax. In France, the generalised social contribution (CSG) and the contribution for the reduction in the debt of the social

security institutions (CRDS) are partially booked as income tax on labour income. In Austria, the 'contributions to chambers' and the 'promotion residential building' are also partially booked as tax on labour income. In Hungary, the communal tax on enterprises is allocated to labour as 'employers' social contributions and payroll tax'. In Italy, part of the revenue from the IRAP tax, which is levied on a measure of value added by enterprises, has been allocated to labour and 'employers' social contributions' in particular (and also included in the denominator of the tax ratio). In Belgium and Portugal, personal income taxes and social contributions paid by EU civil servants to the EU Institutions were excluded from the calculations of labour taxes although they are included in total tax revenues.

TAXES ON NON-EMPLOYED LABOUR INCOME

The category labour — non-employed comprises all taxes and compulsory social contributions raised on transfer income of non-employed persons, where these could be identified. This transfer income includes social transfers that are paid by the state (e.g. unemployment, invalidity and health care benefits) and benefits from old-age pension schemes (both state and occupational pension schemes). In this report, taxes on pension benefits are allocated to non-employed labour income and in certain cases to capital income. Part F gives more detail on how Member States use various estimation methods based on tax return data in order to split tax revenue across different sources of income.

Box C.2: Definition of taxes on labour

Employed labour

- From D.51 Taxes on income:
D.51A+D.51C1 Taxes on individual or household income including holding gains (part raised on labour income)
- From D.29 Other current taxes:
D.29C Total wage bill and payroll taxes
- From D.611 Employers' actual social contributions:
D.611C Compulsory employers' actual social contributions
- From D.613 Households' actual social contributions:
D.613CE Compulsory employees' actual social contributions

Non-employed labour

- From D.51 Taxes on income:
D.51A+D.51C1 Taxes on individual or household income including holding gains (part raised on social transfers and pensions)
- From D.613 Households' actual social contributions:
D.613CS+D.613CN Compulsory actual social contributions by self- and non-employed persons (part paid by social transfer recipients)

TAXES ON INCOME OF THE SELF-EMPLOYED

The question arose whether part of the self-employed income should be treated as a remuneration of labour and whether the related taxes should be included in taxes on labour. The best compromise between economic rationale and data availability was to consider self-employment income as income from capital: self-employed income is genuinely an entrepreneurial income and self-employed take the risk of incurring losses when exercising their activity. Personal income taxes as well as social contributions of self-employed are, therefore, allocated to the capital income subcategory for self-employed. This assumption includes the part of self-employment income equivalent to the remuneration of self-employment own labour. For some Member States, this assumption does not reflect the situation of some self-employed, whose economic status or income does not significantly differ from those of wage earners. In Italy, for example, the National Statistical Office (ISTAT) provides official estimates of the percentages of 'mixed income' that can be attributed to labour and capital.

Taxes on capital

Capital is defined broadly, including physical capital, intangibles and financial investment and savings (see Box C.3). Capital taxes include taxes on business income in a broad sense: not only taxes on profits but also taxes and levies that could be regarded as a prerequisite for entering into production/earning profit, such as the real estate tax, as long as owners rather than tenants are taxed, or the recurrent motor vehicle tax paid by enterprises. In their empirical study Desai and Hines (2001) confirmed that these indirect taxes also influence investment decisions of American multinational firms. They also include taxes on capital stocks of households or their transaction (e.g. on real estate). A distinction is drawn between taxes on capital and business income and taxes on capital stock.

Box C.3: Definition of taxes on capital

Capital and business income taxes:

From D.51- Taxes on income:

- D.51A+D.51C1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)
- D.51B+D.51C2 Taxes on the income or profits of corporations including holding gains
- D.51C3 Other taxes on holding gains
- D.51D Taxes on winnings from lottery and gambling
- D.51E Other taxes on income n.e.c.

From D.613- Households actual social contributions:

- D.613CS Compulsory actual social contributions by self-employed

Taxes on stocks (wealth):

From D.214- Taxes on products, except VAT and import taxes:

- D.214B Stamp taxes
- D.214C Taxes on financial and capital transactions
- D.214K Export duties and monetary compensatory amounts on exports

From D.29- Other taxes on production:

- D.29A Taxes on land, buildings or other structures
- D.29B Taxes on the use of fixed assets
- D.29E Business and professional licences
- D.29H Other taxes on production n.e.c.

From D.59- Other current taxes:

- D.59A Current taxes on capital
- D.59F Other current taxes on capital n.e.c.

D.91 Capital taxes

‘Taxes on capital and business income’ that economic agents earn or receive from domestic resources or from abroad includes taxes on income or profits of corporations (Box C.4), taxes on income and social contributions of the self-employed, plus personal income tax raised on the capital income of households (rents, dividends and other property income) (Box C.5). In practice this is mainly the personal income tax paid on dividend and interest income and entrepreneurial

activity (part of D.51A + D.51C1) and corporate income tax (D.51B + D.51C2) as well as other taxes on holding gains (D.51C3). This category is further subdivided into ‘Taxes on the income of corporations’ (using the ‘Taxes on the income or profits of corporations including holding gains’) and ‘Taxes on the income of households’, which comprises the remaining sub-headings of ‘Capital and business income taxes’.

Box C.4: Definition of taxes on the income of corporations

Taxes on the income of corporations

From D.51-Taxes on income:
D.51B+D.51C2 Taxes on the income or profits of corporations including holding gains

‘Taxes on capital stock’ include the wealth tax (D.59A), capital taxes (D.91) including the inheritance tax (D.91A), the real estate tax (D.29Aa) or taxes on the use of fixed assets (D.29B). Professional and business licences (D.29E), and some taxes on products (from the category D.214)

and possible other taxes and levies that could be regarded as a prerequisite for entering into production if not allocated elsewhere would fit in this category even if the tax base is not the stock of wealth.

Box C.5: Definition of taxes on the capital and business income of households

Taxes on capital and business income of households:

Taxes on capital and business income of households:

From D.51 Taxes on income:

D.51A+D.51C1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)

D.51C3 Other taxes on holding gains

D.51D Taxes on winnings from lottery and gambling

D.51E Other taxes on income n.e.c.

From D.613 Households’ actual social contributions:

D.613CS Compulsory actual social contributions by self-employed persons

Part D: Environmental Taxes

The definition of an environmental tax in “Environmental taxes – a statistical guideline” (European Commission 2013) refers to a tax ‘whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA as a tax’ ^(*). Details on the classification of environmental taxes can be found in ‘[Environmental taxes – a statistical guide](#)’. While

the motivation for introducing the taxes – fiscal or environmental – is not decisive for the classification, its impact on costs and prices is. As the statistical guideline states: ‘The definition puts emphasis on the effect of a given tax in terms of its impact on the cost of activities and the prices of products that have a negative effect on the environment. The environmental effect of a tax comes primarily through the impact it has on the relative prices of products and on the level of activities, in combination with the relevant price elasticities.’

^(*) See also Regulation (EU) No 691/2011 on European environmental economic accounts, which uses the same definition.

Environmental taxes comprise taxes on energy, transport, pollution and resources, but value-added type taxes are excluded because they are levied on all products. Environmental taxes represent a sub-category of indirect taxes, in general consumption taxes, but may sometimes also represent taxes on the capital stock.

In line with the definition of the statistical guideline, in this publication environmental taxes are divided in three groups: energy taxes, transport taxes (excl. fuel) and a category combining pollution and resource taxes. For the purposes of this report, the following should be noted:

- **Energy taxes** include taxes on energy products used for both transport and stationary purposes (denoted 'E' in the National Tax List (NTL)). The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. Note that CO₂ taxes are included under energy taxes (rather than under pollution taxes), as it is often not possible to identify them separately in tax statistics. A further disaggregation is provided for energy taxes, namely a category giving the *tax revenues stemming from the transport use of fuels*. Transport fuel taxes include only those taxes which are levied on the transport use of fuels/energy products (including CO₂ taxes) and hence form a subgroup of energy taxes. The derivation of these data is explained under the heading "Transport fuel taxes" below.
- **Transport taxes (excl. fuel)** mainly include taxes related to the ownership and use of motor vehicles (denoted 'T' in the NTL). Taxes on other transport equipment (e.g. planes), and related transport services (e.g. duties on charter or schedule flights or air passenger tax) are also included here, when they conform to the general definition of environmental taxes. The transport taxes may be 'one-off' taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. As indicated by the title, taxes on petrol, diesel and other transport fuels, are not included here but are included under energy taxes.
- The last group of **pollution/resource taxes** includes two groups of taxes (denoted 'P' and 'RS' respectively in the NTL). Pollution taxes are taxes on measured or

estimated emissions to air and water, management of solid waste and noise – with the exception of CO₂ taxes, which, as discussed above, are included under energy taxes. The second group – resource taxes – includes any tax linked to extraction or use of a natural resource. This means that licences paid for hunting, fishing and the like are classified as resource taxes, because these activities deplete natural resources. Note that as of the 2013 edition of this publication, taxes on the extraction of oil or gas are not anymore booked as resource taxes, in line with the statistical guideline.

The taxes included as environmental taxes and their respective categories are listed in the NTL for each Member State on the [webpage](#) of the Taxation and Customs Union Directorate General and on the Eurostat [website](#).

Estimation of revenues from transport fuel taxes

Transport fuel taxes are defined as taxes on energy products used for transport purposes only. This category aims at representing the tax burden falling on transport energy products, i.e. transport fuels.

However, National Tax Lists alone are generally not detailed enough to enable this breakdown of tax revenues between transport and non-transport uses of fuel and energy taxes, and auxiliary sources detailing revenues by fuel type and energy uses by fuel types have to be used.

The first estimation strategy is to rely on national sources: all countries have been asked to provide data on tax revenues from mineral oils used in transport only (such as tax revenues from diesel or LPG used for transport purposes only - or just the aggregate of overall mineral oil taxes from transport use) and indicate whether the data are recorded on accrual or cash basis. When necessary, use is made of existing Eurostat and DG "Taxation and Customs Union" data bases to complement the information provided or substitute for the missing information (see box D1).

Box D.1: Auxiliary sources to attribute fuel taxes revenues to transport and stationary uses**The following data sources are available:**

- The National Tax Lists (NTL) which provide overall fuel tax revenues
- The European Commission [Excise duty rates](#) which collect information on (1) revenue and (2) rates from “taxes on consumption (excise duties and similar charges) other than VAT on energy products and electricity”. This information is supplied by the EU member states, but not necessarily following ESA2010 methodology. Revenue data are classified according to eight different product categories and two summary categories. Excise rates are given following the same classification, further broken down according to sector and uses.
 - I) Leaded petrol/Lead substitute petrol
 - II) Unleaded petrol
 - III) Diesel
 - IV) LPG and Methane
 - V) Heavy fuel oil
 - VI) Sum of I)-IV): Total revenues from all mineral oils
 - VII) Natural gas
 - VIII) Coal and Coke
 - IX) Electricity
 - X) Overall sum: Total revenues from all energy products & electricity
- Eurostat public database: The Eurostat public database provides data on environment and energy, and in particular the energy balances from supply through transformation to final energy consumption and uses of energy products, including various oil products ([nrg_102a](#)). Among the final energy uses, the final energy consumption for transport covers all transport sectors (rail, air and water) for all transport use (business, private).

Revenues from transport fuel taxes are estimated using the following principles and sources. Excise duty data (ED) collected by the European Commission are used as a source of data on tax revenues from mineral oil duties. EUROSTAT energy balances provide transport and non-transport uses in final energy consumption. Combining consumption uses with excise rates (also available from the ED database), revenues from transport and non-transport uses can be estimated. This proportion is then applied to the relevant taxes in NTLs.

Additional assumptions are needed for the calculations:

Data on final energy consumption uses tonnes (or toe or TJ) as a measure of the volume of liquid components, whereas excise duties for Petrol and Diesel are defined as Euro/litre. For diesel/gas oil the ‘typical’ conversion factor suggested by Eurostat of 1185l/1000kg is used.

- Moreover, usually more than one tax rate is in place for a product category used for transport purposes. Tax rates on transport diesel are often differentiated according to the diesel’s sulphur or bio diesel content; LPG used for public transport is often taxed at reduced rates or tax exempt altogether. In case multiple tax rates do not permit the application of the general formula ‘tax rate x amount of transport fuel in litres’, a different approach is used. Transport tax revenues are derived as the difference between total tax revenues

according to the product category given by the ED data, namely III) Diesel or IV) LPG and Methane, and the non-transport tax revenues. Calculating non-transport tax revenues by applying the general formula proved feasible as non-transport tax rates are usually less differentiated.

As the ED data does not necessarily follow the ESA2010 methodology used in the NTL further adjustments have to be made to derive the amount of transport fuel taxes according to ESA2010 methodology. First, the shares of transport fuel taxes in mineral oil taxes and in overall energy taxes in ED data are calculated. This is achieved by the division of the estimated transport fuel taxes by VI) Total revenues from all mineral oils and by X) Total revenues from all energy products & electricity, respectively. The resulting shares are then applied to the respective categories in the NTL. Preferably, the ED share of transport fuel taxes to mineral oil taxes is applied to the NTL category of mineral oil tax revenues, as usually the concepts for mineral oil taxes as given in the NTL and in the ED data are linked closely. The application of this share gives hence a proxy of ‘tax revenues stemming from the transport use of fuels’ according to the ESA2010 methodology, which is the one published in the report. In case of unavailability of the category mineral oil taxes in the NTL, the share of transport fuel taxes to energy taxes resulting from the ED data is applied to energy taxes in the NTL.

In some cases it was necessary to apply the split between transport fuel tax revenues and other tax revenues as provided by the Member States – mostly in cash data – to the respective category in the NTL, to give an approximation following the ESA2010 methodology.

While the estimation principles are comparable across countries, the extent to which the different sources have been used varies a lot across countries and time. The full estimation method described above has been used when the only information available is fuel tax revenues from the NTL. On the other hand, as the breakdown of transport and other fuel excises is already recorded in the National Tax List of Poland, no further calculations were necessary for that country. For other countries, total revenues attributed to transport fuel taxes were directly

provided by the Ministry of Finance. Others (Belgium, Italy) provided the directly usable share of the fuel tax revenues that are to be attributed to transport fuel taxes. When data are provided on a cash basis (Czech Republic, Denmark, Germany, Estonia, Spain, Croatia, Italy, Cyprus, Lithuania, Luxembourg, Netherlands, Austria, Portugal, Romania), the share of total fuel taxes on a cash base is calculated and applied to ESA2010 accrual data available in the NTLs ^(e). In other cases as well a breakdown of excise revenues was provided by type of fuel. Each fuel was then attributed to transport or stationary uses (possibly broken down with the help of energy balances)

^(e) Although the difference is likely to be small for excise and consumption taxes.

Part E: Property taxes

The classification of taxes on property applied in this report follows, with some adjustments, the approach employed in the OECD Classification of Taxes (2016), which distinguishes six categories of property taxes: 1) recurrent taxes on immovable property; 2) recurrent taxes on net wealth; 3) estate, inheritance and gift taxes; 4) taxes on financial and capital transactions; 5) other non-recurrent taxes on property and 6) other recurrent taxes on property.

The following comparative table (Box E.1) between System of National Accounts (2008 SNA) and European System of Accounts (ESA2010) was used, with the current report distinguishing only between “Recurrent taxes on immovable properties” – category 1) in the above OECD classification – and “Other property taxes” for all the other five categories of property taxes distinguished by the OECD.

Box E.1: Taxes on property – classification

OECD classification	2008 SNA	2010 ESA	ESA2010 classification	Taxation Trends report Taxes on property
4000 Taxes on property				
4100 Recurrent taxes on immovable property				} Recurrent taxes on immovable property
4110 Households	D.59-8.63(a)	D.59A	Current taxes on capital Taxes on land, buildings or other structures	
4120 Other	D.29-7.97(b)	D.29A		
4200 Recurrent net wealth taxes				} Other property taxes
4210 Individual	D.59-8.63b	D.59A	Current taxes on capital	
4220 Corporations	D.59-8.63b	D.59A	Current taxes on capital	
4300 Estate, inheritance and gift taxes				
4310 Estate and inheritance taxes	D.91-10.207b	D.91A	Taxes on capital transfers	
4320 Gift taxes	D.91-10.207b	D.91A	Taxes on capital transfers	
4400 Taxes on financial and capital transactions	D.59-7.95d; D.29-7.96e	D.214B, C	Stamp taxes Taxes on financial and capital transactions	
4500 Other non-recurrent taxes on property	D.91-10.207a	D.91B	Capital levies	
4600 Other recurrent taxes on property	D.59-8.63c	D.59A	Current taxes on capital	

In this publication the overall level of property taxes is thus obtained by aggregating the relevant revenue of the following ESA categories: D.214B, D.214C, D.29A, D.59A, D.91A, D.91B. The total is split between recurrent taxes (D.29A+D.59A (excl. wealth taxes)) on immovable property and other property taxes (D.214B, C + D.59A + D.91A, B). D.59A appears in the two groups of property taxes; wealth related taxes are excluded from recurrent property taxes and included only in the second group “Other property Taxes”. Given the broad definition of the statistical categories some additional adjustments were made by National Statistical Offices: exclusion of recurrent taxes on motor vehicles, roads, boats, farm contributions,

stamp taxes on alcohol, tobacco (from D.214B, C) and other exclusions from D.29A and D.59A in a number of countries (Belgium, Czech Republic, France, Croatia, Italy, Cyprus, Latvia, Netherlands, Austria, Portugal, Romania, Slovenia, Slovakia and United Kingdom). The detailed list of taxes included in the computation of property taxes for every country is available in the National Tax List published [online](#).

Possible discrepancies between results published by OECD and those presented in this report could stem from different allocation of tax payments in the two classifications - OECD and National Tax List (ESA2010) – as well as from different time-points of data reporting.

Part F: Implicit tax rates, split of personal income tax revenues and average effective tax rate

In this last section of the methodological annex, information is given on the methodology followed for calculating implicit tax rates, for splitting personal income tax revenues and for estimating average effective tax rates.

The implicit tax rates are defined for each tax base category defined in part C. They are computed as the ratio of total tax revenues of the category (consumption, labour, and capital) to a proxy of the potential tax base defined using the production and income accounts of the national accounts.

Data sources

National accounts data used in the construction of the denominator are extracted from the Eurostat public database with further national accounts data acquired for calculating the bases of the implicit tax rates on capital and capital income. The numerators are taken from the ratios calculated in Part C. In some cases, limitations in data availability may affect or prevent the calculation of the ITR. The ITR on capital is the most complex of the ITRs and suffers from problems related to patchy data availability. As a result, comprehensive figures for the ITR on capital have not been published in this edition, but the indicator is now under review and will appear again once it has been re-designed. Nevertheless, some indicative figures for the overall ITR on capital using the old methodology applied to ESA 2010 data are given in Part 1 along with some short notes regarding the limitations of the indicator. For completeness, a description of the methodology for the capital ITR that was applied in previous editions of the report is reproduced later in this section.

Methodology

The tax revenue relative to GDP statistics presented in this survey can be described as macro backward-looking tax burden indicators. In Annex A tables 39 to 62 the taxes raised on different types of tax base are shown as percentages of total GDP and of total taxation. However, the consideration of tax revenue as a proportion of GDP provides limited information as no insight is given as to whether, for example, a high share of capital taxes in GDP is a result of high tax rates or a large capital tax base. These issues are tackled through the presentation of ITRs which do not suffer from this shortcoming.

ITRs measure the actual or effective average tax burden directly or indirectly levied on different types of tax base or activities that could potentially be taxed by Member States. Note, however, that the final economic incidence of the burden of taxation can often be shifted from one taxpayer to another through the interplay of demand and supply: a typical example is when firms increase sales prices in response to a hike in corporate income taxation; to a certain extent the firms’ customers end up bearing part of the increased tax burden. The ITRs cannot take these effects into account, as this can only be done within a general equilibrium framework. Despite this limitation, ITRs allow the monitoring of tax burden levels over time (enabling the identification of shifts between the taxation of different types of tax base e.g. from capital to labour) and across countries. Alternative measures of effective tax rates exist, which, using tax legislation, simulate the tax burden generated by a given tax, and can be linked to individual behaviour. However, these ‘forward-looking’ effective tax rates do not allow the comparison of the tax burden implied by different taxes; nor do they facilitate

the identification of shifts in the taxation of different economic income and activities.

The comparability of these indicators has been enhanced by the improved consistency and harmonised computation of ESA national accounts data. However, this improvement can only be fully exploited by using the same denominator for all countries and not accounting for country-specific peculiarities in national tax legislation. For capital, an average tax rate is estimated by dividing all taxes on capital by a broad approximation of the total capital and business income both for households and corporations. For labour, an average tax rate is estimated by dividing direct and indirect taxes on labour paid by employers and employees by the total compensation of employees. The attractiveness of the approach lies in the fact that all elements of taxation are implicitly taken into account, such as the combined effects of statutory rates,

tax deductions and tax credits. They also include the effects due to the composition of income, or companies' profit distribution policies. Further, the effects of tax planning, as well as the tax relief available (e.g. tax bases which are exempted below a certain threshold, non-deductible interest expenses), are also taken implicitly into account. The advantage of the ITRs in capturing a wide set of influences on taxation is accompanied by difficulties in interpreting the trends when a complete and precise separation of the different forces of influence is not possible (?). In addition, any timing differences that arise because of lags in tax payments and business-cycle effects may give rise to significant volatility in these measures. In short, they represent a reduced model of all variables influencing taxation, tax rates and bases.

(?) OECD (2000, 2002).

Box F.1: Definition of the implicit tax rate on consumption

Implicit tax rate on consumption (ESA2010)	Taxes on consumption / (P.31_S.14dom)
<i>Numerator:</i> see Box C.1 – taxes on consumption	
<i>Denominator:</i> P.31_S.14dom: Final consumption expenditure of households on the economic territory (domestic concept)	

Implicit tax rate on consumption

The ITR on consumption is defined as all consumption taxes divided by the final consumption expenditure of private households on the economic territory (domestic concept) (see Box F.1)

In the analytical section of the report (Part1), the ITR on consumption is split into four categories (only the numerator is broken down; the denominator remains the same for each sub-category). The identification of the revenue is done on the basis of the National Tax List. The four categories are as follows:

- VAT: the share of the ITR on consumption relating to VAT (D.211-type taxes).
- Energy: this sub-category includes all consumption taxes on energy listed in the National Tax List; these cover mainly excise duties on mineral oils, duties on electricity or similar taxes; the definition may differ slightly from the one used for Tables 65 and 66 in Annex A, as the latter may also include energy taxes levied on capital or labour.
- Tobacco and alcohol: these include all excise duties on alcohol and tobacco products listed in the National Tax List. For Italy the revenues from stamp duties are included.
- Residual: all remaining consumption taxes are booked in this sub-category; they are obtained as a difference from the total.

Implicit tax rate on labour

The ITR on employed labour is defined as the sum of all direct and indirect taxes and employees' and employers' social contributions levied on employed labour income divided by the total compensation of employees working in the economic territory (see Box F.2). The ITR on labour is calculated for employed labour only (so excluding the tax burden falling on social transfers, including pensions). Direct taxes are defined as the revenue from personal income tax that can be allocated to labour income. Indirect taxes on labour income, currently applied in some Member States, are taxes such as payroll taxes paid by the employer. The compensation of employees is defined as total remuneration, in cash or in kind, payable by an employer to an employee in return for work done. It consists of gross wages (in cash or in kind) and thus also the amount paid as social insurance contributions and wage withholding tax. In addition, employers' social contributions (including imputed social contributions) as well as to private pensions and related schemes are included. Personal income taxes and social contributions paid by EU civil servants to the EU Institutions are not included. Compensation of employees is thus a broad measure of the gross economic income from employment before any charges are withheld.

Box F.2: Definition of the implicit tax rate on labour

Implicit tax rate on employed labour (ESA2010)	Direct taxes, indirect taxes and compulsory actual social contributions paid by employers and employees, on employed labour income/ (D.1 + D.29C)
<i>Numerator:</i> see Box C.2 – Taxes on Labour: Employed labour	
<i>Denominator:</i> D.1 Compensation of employees, D.29C Wage bill and payroll taxes	

The fundamental methodological problem in calculating the ITR on labour and capital is that the personal income tax is typically broad-based and relates to multiple sources of income (i.e. employed labour, self-employed labour, income from capital and income in the form of social benefits and pensions received). The note on the PIT split explains the calculations for estimating the part of the revenue from personal income tax that can be attributed to labour income and other income sources.

The resulting ITR on labour should be seen as a summary measure that approximates an average effective tax burden on labour income in the economy. It must be recognised that the tax ratio may hide important variation in effective tax rates across different household types or at different wage levels ^(*). For example, cuts in taxes or social contribution rates that are targeted on low-wage, low-skill workers or families with children may have a small impact on the overall ITR and yet be effective in raising take-home pay for the beneficiaries. The decomposition of total tax wedges, for example, may be quite different at relatively low or relatively high wage levels. Also, in some Member States the recent fiscal reforms may have had more pronounced effects on low-wage, low-qualified workers or on families with children.

When interpreting the time-series comparisons, it should be borne in mind that the evolution refers to an *ex post* trend, which does not disentangle cyclical, structural and policy elements. This implies that the observed changes may only partially reflect discretionary tax policy measures. In some Member States, for example, strong economic growth may have decreased the importance of allowances and tax credits and, therefore increased the average tax rate or have moved taxpayers into higher personal income tax brackets resulting in higher real tax payments (bracket creep). Moreover, taxpayers at the top of the pay scale may have witnessed relatively high increases in incomes, and such changes may have induced a cyclical swing in the ITR on labour that may to some extent offset the (*ex ante*) expected fall driven by tax reforms aimed, for example, at reducing the tax burden at the bottom to the middle end of the distribution. Even in the absence of strong economic growth but in the case of inflation, ‘bracket creep’ can operate if tax brackets are not adjusted to take account of inflation.

^(*) See also Clark (2002).

In the chapter analysing the trends in the ITR on labour, the ITR on labour is presented, along with the tax wedge for a single worker at two thirds of average earnings. In the 2004 edition of this publication a comparison between the ITR on labour and the tax wedge for a single worker without children at average earnings was computed for the EU-15. The ITR on labour was lower than the tax wedge at average earnings in all but three Member States. The difference amounted to a maximum of well above 10 percentage points and to eight percentage points on the weighted EU-15 average. Somewhat surprisingly then the ITR on labour was closer to the tax wedge at two thirds of the average earnings than the one at average earnings. This can be due to the fact that employees at the lower end of the pay scale are generally subject to relatively lower taxation or even no taxation at all and have a substantial weight in the calculation of the ITR on labour. Another explanation for the lower level of the ITR on labour with respect to the tax wedge for a single worker without children at average earnings is the fact that the former takes account of non-standard tax reliefs (e.g. medical expenses) which are not considered by the latter. See European Commission (2004b, pp. 101–104).

Implicit tax rates on capital

The implicit tax rate on capital and its sub-components are the most complex of the ITRs both to construct and to interpret. The ITR on capital has not been published comprehensively in this edition, but is now under review and will appear again once it has been re-designed. Nevertheless, for completeness, a full description of the methodology for the capital ITR that was applied in previous editions of the report (based on ESA95) is reproduced in this section. Some indicative figures for the overall ITR on capital using the old methodology applied to ESA 2010 data are given in Part 1 along with some short notes regarding the limitations of the indicator.

Properties of the implicit tax rate on capital

The overall implicit tax rate on capital is computed as the ratio between revenue from all capital taxes, and all (in principle) potentially taxable capital and business income in the economy. It aims at representing the average tax burden falling on capital income.

Our definition of taxes on capital does not stop at taxes levied on capital income streams, such as the corporate income tax, but includes taxes on stocks of wealth or capital assets, stemming from savings and private sector investments in previous periods; as well as taxes on asset transactions. In other words not only taxes on profits are included but also, for instance, taxes and levies that could be regarded as a prerequisite to earn them, like the real estate tax or the motor vehicle tax paid by enterprises; this kind of taxes have to be paid also by non-profitable entities, and, therefore, cannot properly be treated as taxes on income streams. Given that national accounts do not provide any indicator for the tax base of taxes levied on capital stocks or their transactions (e.g. a harmonised measure of the stock of capital or of asset transactions), the overall ITR on capital simply uses as a denominator potential capital and business income; however, this publication also includes a more narrowly defined ITR on capital and business income which excludes taxes on wealth or the capital stock but simply measures the average effective tax burden on private sector investment and saving, as a ratio between taxes paid on capital income streams and the aggregate of capital and business income.

Of the various implicit tax rates, the ITR on capital is the most complex ⁽⁹⁾. Its trend can reflect a very wide range of factors, which can also vary for different Member States. In particular, three main factors may distort the ITR on capital and business income in the short and medium run.

- Time lags: theoretical considerations as well as empirical evidence suggest that the ITR on capital income is sensitive to the business cycle. Unlike other taxes the corporate income tax is characterised by long and variable lags between the emergence of income and its taxation, due notably to the possibilities to defer taxation because of previously incurred losses or group taxation.
- Capital gains: expansionary phases, for example in the late 1990s, are accompanied by booming stock markets all over the EU. As a result, capital gains and the corresponding tax revenues may rise substantially. However, given that capital gains are not included in the denominator of any ITR on capital, this

development clearly leads to an overestimation of the average effective tax burden on capital and business income, and partly explains the rise in the ITR for some Member States.

- Structural changes in the financing of companies: for example, national accounts data show that from 1995 to 2002, in most Member States a relative shift in financing from debt to equity occurred such that capital income consists less of interest and more of dividend payments. This happened against the background of falling interest rates. Most tax systems in the EU are not neutral concerning financing and allow interest payments to be deducted from the tax base. The shift towards higher dividend distributions results in an increase in the measured average tax burden ⁽¹⁰⁾ at unchanged legislation.

Furthermore it is important to note that a cut in the statutory rate that is offset by an equivalent widening of the tax base will leave the ITR on capital unchanged. This is not a limitation of the indicator, but rather an advantage given that the ITR aims at measuring the effective tax burden. This property of the indicator may contribute to explain the relatively limited fall in the ITR on capital in the last years despite significant EU wide reductions in statutory corporate tax rates.

Interpreting the ITRs on capital one should bear in mind that the bases used for the computation are, particularly in the new Member States, not only narrower but also more volatile than GDP as a whole, and thus subject to wide swings. Hence, the overall volatility of this ratio is significantly higher than that of the other ITRs. A degree of caution is, therefore, advisable when making cross-country comparisons or comparisons of one Member State with the EU averages.

Large changes in backward-looking measures of the tax rate on capital are not unusual and not limited to macro indicators. Tests on Belgium and Sweden ⁽¹¹⁾ report annual changes of several percentage points for effective tax rates derived both from national accounts data or tax statistics using micro data for companies. The calculations presented here have similar features.

⁽⁹⁾ The construction of this indicator and its possible sources of bias in measuring the effective tax burden on capital are explained in detail in European Commission (2004a).

⁽¹⁰⁾ European Commission (2001a).

⁽¹¹⁾ Valenduc (2001), Clark (2002).

Box F.3: Definition of the implicit tax rate on capital (income)

Implicit tax rate on capital (income)	Capital (income) taxes /
	(1) + (2) + (3) + (4) - (5) + (6) - (7) + (8) - (9) + (10) - (11) + (12) + (13) + (14) - (15) + (16) - (17) + (18) + (19)
<i>Numerator:</i>	see Box C.3 – taxes on capital
<i>Denominator:</i>	
(1) B.2n_S.11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
(2) B.2n_S.14-15	Imputed rents of private households and net operating surplus of non-profit institutions
(3) B.3n_S.14	Net mixed income of self-employed
(4) D.41_S.11-12rec	Interest received by non-financial and financial corporations
(5) D.41_S.11-12pay	Interest paid by non-financial and financial corporations
(6) D.44_S.11-12rec	Insurance property income attributed to policy holders received by non-financial and financial corporations
(7) D.44_S.11-12pay	Insurance property income attributed to policy holders paid by non-financial and financial corporations
(8) D.45_S.11-12rec	Rents on land received by non-financial and financial corporations
(9) D.45_S.11-12pay	Rents on land paid by non-financial and financial corporations
(10) D.42_S.11-12rec	Dividends received by non-financial and financial corporations
(11) D.42_S.11-12pay	Dividends paid by non-financial and financial corporations
(12) D.42_S.13rec	Dividends received by general government
(13) D.42_S.2rec	Dividends received by rest of the world
(14) D.41_S.14-S15rec	Interest received by households, self-employed and non-profit organisations
(15) D.41_S.14-S15pay	Interest paid by households, self employed and non-profit organisations
(16) D.45_S.14-S15rec	Rents on land received by households, self employed and non-profit organisations
(17) D.45_S.14-S15pay	Rents on land paid by households, self employed and non-profit organisations
(18) D.42_S.14-15rec	Dividends received by private households, self-employed and non-profit organisations
(19) D.44_S.14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Moreover, statistical issues related to the sector data used to compute the denominator of the ITRs might also influence the results. National accounting data are in fact regularly revised. In 2006, complying with the EU legislation ⁽¹²⁾, the Member States were required to introduce a number of important methodological revisions in their national accounts in order to improve the measurement of GDP. In particular, the main change, as for the sector accounts, was the allocation of the Financial Intermediation Services Indirectly

Measured (FISIM ⁽¹³⁾) to user sectors/industries, instead of intermediate consumption. Imports of FISIM have also been recorded. At certain moments several Member States did not entirely conform to the methodological regulations. It is, therefore, possible that statistical artefacts influence the time series, particularly in those points where data compiled according to a new methodology are joined with old-series data.

⁽¹²⁾ The legal reference for the definition, calculation and allocation of FISIM are Council Regulation (EC) No 448/98 of 16 February 1998 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of Financial Intermediation Services Indirectly Measured (FISIM) within the European system of national and regional accounts (ESA) and Commission Regulation (EC) No 1889/2002 of 23 October 2002 on the implementation of Council Regulation (EC) No 448/98 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of Financial Intermediation Services Indirectly Measured (FISIM) within the European System of national and regional Accounts (ESA).

⁽¹³⁾ Financial intermediaries provide services for which no explicit charges are made. The estimate of this latter is known in national accounts as the Financial Intermediation Services Indirectly Measured (FISIM) and it is fixed by convention. Up to now FISIM has been recorded as intermediate consumption of a notional industry, for want of relative observable variables. (See http://europa.eu.int/estatref/info/sdds/en/na/na_changes2005.pdf for details).

The implicit tax rate on capital and the implicit tax rate on capital and business income

The implicit tax rate is calculated for total capital taxes and for the subcategory of taxes on capital income (which differs from capital taxes overall because it excludes taxes on the stock of capital) ⁽¹⁴⁾. Both indicators have the same denominator, i.e. total profit and property income from both corporations and households. In the case of taxes on capital income, the denominator does not correspond to the actual tax base; it is in some ways narrower (omitting capital gains) and in other ways broader (excluding some deductions from the tax base). As for 'capital taxes on stocks and wealth', the denominator does not take into account any asset or wealth on which the tax is levied. In addition, two additional disaggregated ITRs, on corporate income and on capital and business income of households are computed. These do not add up to the ITR on capital and business income.

The computation of the ITRs for the whole 1995–2011 period was not possible for four (Bulgaria, Luxembourg, Malta and Romania) out of the 27 Member States and only partly possible for another four Member States (Denmark, Estonia, Ireland, Greece and Spain), mainly because of lack of data availability in the sector accounts. In order to obtain EU averages as accurate as possible, the missing values for the latter group of countries were replaced with the latest available figures and the average was labelled 'adjusted'. Likewise, if the data for the beginning of the series are missing, for the purpose of calculating EU averages only the value for the country is proxied by the first available data point. In the case of **Luxembourg**, following the methodological changes in national accounts regarding the FISIM and given the sizeable weight of the financial sector in this country, it no longer seems appropriate to employ a simplified methodology to compute the ITRs on capital as done until the 2007 publication of the report. The ITRs will be published when a complete set of sector accounts is available. Until the 2008 edition of the report, the ITR was computed with reference to a simplified set of data for **Ireland**. As of the 2009 edition, a full sector accounts dataset is available and the use of it resulted in a downward revision of the ITR.

Of the various implicit tax rates, the ITRs on capital are by far the most complex and given their limitations should be interpreted very carefully. A first problem is that as indicated below, the ITR on capital is broadly based and, therefore, reflects a wide range of factors. In particular, the definitions of the ITR denominators can only roughly approximate the worldwide capital income of a country's residents for domestic tax purposes. This does not mean that on the side of companies profits of foreign affiliates are consolidated within the (domestic) parent company.

⁽¹⁴⁾ The methodology is described in: European Commission (2004a).

National accounts disregard the foreign ownership of subsidiaries located on the economic territory when the generation of profits is recorded. They are simply treated as domestic companies ⁽¹⁵⁾. However, the base of the ITR does not measure the actual base of tax legislation, which drives tax revenues. So in practice it is not easy to link developments in the overall ITR on capital and business income to the various statutory tax rates and other policy changes.

Capital and business income according to national accounts is defined as profits and property income. Profits are defined as net operating surplus (B.2n) of the private sector including corporations (and quasi-corporations), private households, and non-profit institutions and mixed income (B.3n) of the self-employed. The net operating surplus of the government sector is excluded, because losses or profits of the government are not subject to taxation.

There is no simple way of approximating the tax base for property income (mainly interest and dividends) for the whole private sector. A specifically defined balance of property income of the private sector (received minus paid) is used. The objective for the definition of this balance was to approximate the potentially taxable profit of a company and the taxable capital income of private households.

Taxable profits of companies consist of net operating profit and property income received (financial income) less certain deductible elements of property income paid. The property income deductible from the tax base includes interest (D.41), property income attributed to insurance policyholders (D.44) and rents on land (D.45). Dividends (part of distributed income of corporations — D.42) are part of the financial income but they cannot be deducted to calculate the taxable base in national tax legislation ⁽¹⁶⁾. For private households, the taxable capital income consists almost completely of interest and dividend payments received and of property income attributed to policyholders received from insurance companies and pension funds.

⁽¹⁵⁾ The profits of foreign affiliates are recorded in the distribution of income as 'reinvested earnings on foreign direct investment' (D.43) between the parent and subsidiary company. The flow D.43 paid in national accounts means that subsidiaries in the host country have retained profits and this is attributed to the parents abroad in national accounts. The flow D.43 received consists of retained profits of subsidiaries abroad attributed to the parent companies in the investigated country. Both flows can have a negative sign in the case of losses of the subsidiaries. The solution for the ITR tax base is not taking reinvested earnings on foreign direct investments into account. On the one hand the profit (or loss) of a parent earned abroad is not counted. On the other hand the retained profits (or losses) of foreign subsidiaries in the home country is not deducted from the ITR tax base.

⁽¹⁶⁾ The ITRs for the whole private sector avoid double counting of dividends that are distributed by domestic companies out of their operating profits by deducting dividends paid to domestic private households or other domestic companies from the capital ITR tax base. For more details on this issue see European Commission (2004a).

The balance of D.44 received minus paid usually nets off for the whole private sector. The definition takes into account the received property income from abroad and improves the measurement of profits from banks and insurance companies. However, for the ITR on capital several sources of bias compared to taxable profits remain.

- Since the calculation of depreciation of fixed capital in national accounts uses prices of the current period, it differs a lot from methods used in profit and loss accounts. Additionally, the calculation of consumption of fixed capital is not comparable across countries. This could lead to additional biases in measuring the effective tax burden on capital.
- Capital gains are not part of profits in national accounts because they are not related to the production process. This important part of taxable profits of (financial) companies is disregarded in calculating the denominator and leads to an overestimation of the ITR on capital and business income as far as capital gains are taxed. The same is true as regards the capital gains of private households, which are often taxed under the personal income tax. All this is likely to affect international comparability, as some countries have a greater share of financial company profits including gains.
- Central banks are part of the financial corporations sector in national accounts. The inclusion of their (non-taxable) profits in the denominator leads to an underestimation of the ITR on capital and business income.
- For taxable third-pillar private pension benefits, treated as income from capital in the split of the personal income tax (PIT), no corresponding income flow is recorded in national accounts. Ignoring these benefits in the potentially taxable capital and business income in the denominator leads to an overestimation of the ITR.
- In the Eurostat data on national accounts for the EU Member States, interest payments by households and self-employed are not available separately. Taking the total net interest as part of the denominator accounts for tax deductible interest payments of self-employed but leads to an overestimation of the ITR on capital because interest payments for mortgage and consumer loans are not tax deductible in most Member States.
- Unlike net operating surplus, taxable profits and tax revenues are reduced by losses carried forward, causing a cyclical mismatch with the base and cyclical fluctuation in the ITR, which sometimes makes the trend difficult to interpret. This may also distort international comparisons. In addition, the difference in the measurement of imputed rents on owner-occupied dwellings between national accounts and tax legislation is another source of bias.
- The overall ITR on capital and business income for corporations and households is influenced through various channels. Therefore, developments of this indicator are sometimes difficult to explain.

The ITR on capital income of corporations and the ITR on capital income of households and self-employed

The interpretation of the overall ITR on capital and business income of corporations and households is complicated by the overlapping effects of the various channels previously described. Although difficulties of interpretation stemming from the backward-looking character of the indicator remain, the reading of the ratios is in fact simplified when splitting the ITR between an ITR for the corporate sector and another ITR for the households sector. However the breakdown is not perfect as the denominators of the two indicators are partly overlapping.

The numerator of the overall ITR can be split using the allocation of taxes to the category 'income corporations', '(capital) income households' and 'income self-employed' ⁽¹⁷⁾. In most countries, tax revenues raised on corporate income equal the aggregate D.51b + D.51c2 'Taxes on the income or profits of corporations including holding gains' (Box F.4). For Germany, Italy and Austria revenues from local or regional business taxes are added. In general, the other tax categories of the overall ITR numerator are allocated to the households sector (Box F.5). The other two categories ('(capital) income households' and 'income self-employed') are taken as numerator of the ITR on capital and business income for households. This includes mainly taxes on holding gains of households, the share of personal income tax on capital and on the self-employed and the social contributions paid by the latter.

The denominator includes the mixed income of the self-employed, the net operating surplus of households, dividends and attributed insurance property income received and the difference between received and paid interest and rents ⁽¹⁸⁾. The denominator for corporations consists of their net operating surplus, the difference between received and paid interest and rents and a specific definition of dividends minus property income from insurance companies and pension funds attributed to policyholders ⁽¹⁹⁾.

In calculating the potential taxable base of the corporate sector, interest income received by collective investment funds is included, even though such income is generally exempt from taxation in most EU countries (taxation

⁽¹⁷⁾ A detailed classification of taxes to the different categories for each Member State is available on the [webpage](#) of the Directorate-General for Taxation and Customs Union.

⁽¹⁸⁾ Note that as far as rent income is concerned, the definition adopted here departs from the customary tax treatment of property income, which in most cases is based on gross property income (possibly with some deduction of interest expenses).

⁽¹⁹⁾ Strictly speaking, it is the balance of attributed property income (D.44) paid mainly to private households and received property income attributed to insurance policyholders because also corporations and quasi-corporations can be insurance policyholders too.

occurs at the level of the individual investor rather than at the level of the fund). The impact of this on the calculation of implicit rates differs according to the relative size of the funds industry as compared to the overall economy in each Member State. In Ireland, which has a large international investment funds industry, the inclusion of this tax-exempt income has a disproportionate impact on the calculation of implicit rates of corporate income for Ireland, as compared to other Member States, with the resulting estimates being significantly reduced.

When splitting the ITR on capital income for (non-financial and financial) corporations and households, the flows of property income between these two sectors are of particular importance. A clear split can be made for the national accounts categories interest payments (D.41) and rents (D.45).

In principle, dividends are part of the taxable financial income of a company. They are subject to double taxation because corporate taxes have been levied on the profit at the level of the distributing company. In order to limit or offset the double taxation at the level of the shareholder (corporation or individual) Member States apply different taxation schemes. However, most countries do not offset fully the double taxation. If the dividends received are part of the potentially taxable base, the ITR on corporate income will be lower in those countries which give greater relief for the double taxation of dividends compared to a country that fully applies the classical system.

However, it would be deceptive to count only the dividends received by financial and non-financial

corporations. Because the net operating surplus out of which dividends are distributed is already part of the denominator the dividends would be partly counted twice. Dividends distributed by a company belonging to the sector for financial or non-financial corporations should not be counted. Only dividends received from abroad should be taken into account when constructing the ITR for all corporations.

Unfortunately, information on dividends distributed from the rest of the world to domestic corporations is not available in the Eurostat database of national accounts. For dividends (and nearly all other flows in national accounts) we only know what a specific sector receives from all other sectors and what it pays to all other sectors. However, this information can be used to approximate the dividends received by corporations from abroad. From the total sum of dividends received by corporations (D.42rec_S11-12) we deduct the dividends distributed by domestic corporations (D.42pay_S11-S12) in order to avoid double counting. However, this deduction is too large, as only the dividends distributed to domestic corporations should be subtracted. Therefore, dividends received by the government (D.42rec_S13), the rest of the world (D.42rec_S2) and households (D.42rec_S14-15) are added to the denominator. This approximation is only fully correct under the assumption that government and households do not receive dividends directly from abroad but through domestic banks and insurance companies. For households it can be expected that they receive a certain part of dividends from abroad, meaning that the dividends included in the denominator are overestimated.

Box F.4: Definition of the implicit tax rate on corporate income

Implicit tax rate on corporate income	Taxes on corporate income/
	(1) + (2) – (3) + (4) – (5) + (6) – (7) + (8) + (9) + (10) + (11) – (12)
<i>Numerator:</i>	
D.51b+D.51c2	Taxes on the income or profits of corporations including holding gains
<i>Denominator:</i>	
(1) B.2n_S11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
(2) D.41_S11-12rec	Interest received by non-financial and financial corporations
(3) D.41_S11-12pay	Interest paid by non-financial and financial corporations
(4) D.45_S11-12rec	Rents on land received by non-financial and financial corporations
(5) D.45_S11-12pay	Rents on land paid by non-financial and financial corporations
(6) D.42_S11-12rec	Dividends received by non-financial and financial corporations
(7) D.42_S11-12pay	Dividends paid by non-financial and financial corporations
(8) D.42_S13rec	Dividends received by general government
(9) D.42_S2rec	Dividends received by rest of the world
(10) D.42_S14-15rec	Dividends received by households, self-employed and non-profit institutions
(11) D.44_S11-12rec	Insurance property income attributed to policyholders received by non-financial and financial corporations
(12) D.44_S11-12pay	Insurance property income attributed to policyholders paid by non-financial and financial corporations

Box F.5: Definition of the implicit tax rate on capital and business income of households and self-employed

Implicit tax rate on capital and business income of households (incl. self-employed)	Taxes on capital and business income of households / (1) + (2) + (3) – (4) + (5) – (6) + (7) + (8)
<i>Numerator:</i>	see Box C.5 - taxes on the capital and business income of households
<i>Denominator:</i>	
(1) B.2n_S14-15	Imputed rents of private households and net operating surplus of non-profit institutions
(2) B.3n_S14	Net mixed income of self-employed
(3) D.41_S14-S15rec	Interest received by households, self employed and non-profit organisations
(4) D.41_S14-S15pay	Interest paid by households, self employed and non-profit organisations
(5) D.45_S14-S15rec	Rents on land received by households, self employed and non-profit organisations
(6) D.45_S14-S15pay	Rents on land paid by households, self employed and non-profit organisations
(7) D.42_S14-15rec	Dividends received by private households, self-employed and non-profit organisations
(8) D.44_S14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Due to the double taxation of dividends at the company level and at the shareholder level these payments (or the underlying profits) need to be included in both indicators, for corporations and for households. With these definitions the ITRs on capital and business income for households and on corporate income do not sum up to the overall ITR. For the overall implicit tax rate on business and capital income the dividend payments between the corporations and the households' sector need to be consolidated.

However, with the 'property income attributed to insurance policyholders (D.44)' there exists another income flow for distributing profits from financial corporations to private households ⁽²⁰⁾. Insurance companies and pension funds collect contributions from their insurance policies or schemes, and after deducting their operating costs they invest them in the capital market or in other assets. From this (financial) investment they receive property income in the form of interest, dividends or rents as well as capital gains through trading stocks, bonds etc. This return on investment constitutes partly the profit of the insurance companies and partly belongs to the insurance policyholder as laid down in the insurance contract. It is that part attributed to the policyholders (excluding capital gains) ⁽²¹⁾, which,

in national accounts, is transferred via the D.44 mainly to private households in the period when this property income accrued.

In principle, most EU Member States provide a tax exemption of this income in the hands of the financial institution. Several methods are used. In some cases, the institution is tax exempt (certain pension funds); in other cases income is exempt or neutralised in the profit calculation by deducting an insurance technical reserve. However, some Member States levy a withholding/capital yield tax on this income which is not always neutralised on the level of the company.

The preliminary split of the ITR on capital income for corporations and households presented in the 2003 edition did not take the flow D.44 into account. This means that the return on investment was fully allocated to financial corporations. It was based on the fact that there is no actual flow of income in the period in which insurance companies earn income on behalf of policyholders. In national accounts, income received by insurance companies or pension funds by investing their technical reserves in financial assets or buildings is only 'attributed' to insurance policyholders. It is 're-collected' afterwards through imputed higher insurance contributions. Because these flows are purely imputed within national accounts, no taxes — at this stage — are raised on the level of the insurance policyholder.

However, it seems that the tax exemption of such earnings is the dominant regime for the taxation of pension funds and insurance companies in Europe. It means that D.44 paid by financial corporations has to be deducted from the ITR tax base for corporate income. In the countries

⁽²⁰⁾ For the private sector as a whole, including or excluding D.44 (received minus paid) from the tax base has no major empirical impact on the ITR on capital income since the net D.44 is close to zero and represents nearly exclusively a flow from financial corporations to households.

⁽²¹⁾ The capital gains are not recorded in the generation and distribution of income accounts. Some information can be found in the revaluation accounts. Up to now we have not tested whether these data could be used for our purposes.

where capital yield taxes are levied on these earnings and the tax revenues are allocated to corporations, the ITR on corporations would be overestimated.

In turn, D.44 is added to the ITR tax base for the capital income of the households sector. In most countries, private households are taxed on the benefits or distributions by pension funds or insurance companies when the payoff period starts. This can be an amount of capital or an annuity. For the definition of an ITR on capital income for households this means that we encounter a problem of periodicity. With the property income earned on behalf of the policyholder period by period, insurance companies build up reserves (liabilities) in order to pay the benefits in later periods. However, D.44 could be regarded as proxy for the taxable part of pension benefits and insurance payoffs, which would not include the initial contributions or premiums.

The corporations sector in national accounts also comprises partly unincorporated enterprises, the so-called quasi-corporations. In many countries, these quasi-corporations also have to pay corporate income tax. However, there are some important exceptions. In **Germany**, partnerships (*Personengesellschaften*) constitute a large number of the country's companies and these are treated as quasi-corporations. Their production and profits etc. are recorded in the corporations sector in national accounts. Because they do not have an independent legal status, their owners are taxed under the PIT scheme. The related tax payments are recorded within the households sector in national accounts ⁽²⁾. In the classification adopted in this publication, they are reported within 'taxes on self-employed'. This means that tax revenues are booked in a different sector than the underlying business income. Ignoring this booking principle by calculating ITRs on capital income for corporations or households (including self-employed), using the sector information of national accounts without corrections would lead to biased ITRs. Similar problems exist for Luxembourg, Austria, Finland and Portugal. According to information from Statistics **Finland**, the bias in Finland's ITRs is of minor importance. For Austria and Portugal a correction of the ITR on corporations has been introduced. A fraction of PIT for owners of these quasi-corporations is not available. Therefore, the part of PIT from self-employed that includes the taxation of profits from partnerships is extracted from the ITR on households and allocated to the corporations sector. At the same time, the approximation of the tax base for self-employed is also assigned to the corporations sector, consisting of mixed income. For **Austria** and **Portugal** the adjusted ITR represents the tax burden on all companies including the self-employed. For Germany, where partnerships are an important part of companies, it would be possible to employ a similar adjustment.

⁽²⁾ PIT revenues are also recorded in the government sector which receives the payments.

However, the German authorities expressed doubts on whether this adjustment would lead to results that are fully comparable with other countries.

The ITR on corporate income is generally lower than the statutory corporate tax rate. This can be explained by the fact that the ITR incorporates the effect of reduced rates (e.g. for certain assets, sectors or small profits), tax deductions affecting the base and the effects of tax planning by corporations in order to minimise their tax payments. It should furthermore be noted that the financial corporations described in national accounts include central banks and pension funds, while their profits, which are included in the denominator of the ITR, are not always subject to taxation. This is another element that explains the relatively low level of the ITRs. Making a comparison with an ITR using micro data from tax statistics, Valenduc (2001) finds that the ITR based on macro data tends to underestimate the effective taxation on company profits.

It is, however, possible that the ITR on corporate income exceeds the statutory corporate tax rate. This may depend, for instance, on the payment by corporation of taxes referring to profits earned earlier, or on taxes paid on capital gains (which are not included in our ITR denominator owing to a lack of statistics). A less straightforward but probably important effect is due to the impact of loss-making companies which not only individually display a zero ITR but curiously drive up the ITR for all profit-making companies; their own negative net operating surplus in fact offsets an equivalent but positive net operating surplus realised by other businesses which turn a profit and pay taxes on it.

The sensitivity to the business cycle is a general feature of backward-looking indicators that measure the average effective tax burden on economic activities. In principle, *ceteris paribus*, three different factors affect the ITR on capital income in an economic recovery.

- In countries with a progressive personal income tax, the ITR should rise in an upswing. If taxable income from capital and self-employment increases, the taxes raised on this income increase faster.
- Corporate tax schedules are generally not progressive and, therefore, the economic cycle should not affect the ITR via that channel of influence. However, some Member States do apply lower rates for small and medium-sized enterprises. In an on-going upswing some of these companies will exceed the tax legislative thresholds resulting in a higher tax burden.
- Rules on carry forward of company losses will generally result in asymmetric effects on the ITR. First, there is an asymmetry with regards to the timing of tax payments: when relying on aggregate data from national accounts, corporate income tax revenues appearing in the numerator of the ITR are reduced by

losses incurred in prior years, while the denominator is reduced by losses in current years. The numerator effect is caused by so-called loss 'carry forward' provisions in the tax legislation. The denominator effect results from the inclusion of loss-making firms, with current losses from loss-making firms offsetting profits of profitable firms in the aggregation. Losses are therefore incorporated in both the numerator and the denominator, but the losses are transmitted in the ITR asymmetrically in the sense that they refer to different periods. At the beginning of an economic upswing, more firms will make profits. Initially that the ITR on capital is reduced, because the resulting increase in profits is immediately reflected (in the denominator) but not fully in the tax payments (in the numerator) as losses from previous years are carried forward. However, one could expect that the latter effect diminishes over time, as loss-carry forward provisions are often restricted in time and more and more companies make profits as the upswing persists. This diminishing effect of loss carry-over provisions should therefore lead to a gradual increase in the ITR on capital due to progressive increases in tax payments. Second, a recessionary phase will generally exert an asymmetric impact on the numerator and the denominator of the ITR: the denominator will show the full amount of the decrease in aggregate corporate profits whereas the numerator will not reflect the full extent of the deterioration as a portion of taxpaying companies would have shown zero profits already in the preceding year and further deterioration is not taken into account (hence a greater effect on the denominator than on the numerator resulting in a slight anti-cyclical bias).

All in all, these effects are likely to offset each other to a certain extent in the initial phases of the cycle. However, in a long-lasting economic upturn these channels of influence will point most likely to an increase in the implicit tax rate on capital with a certain time lag.

Structural factors affecting the development of the capital implicit tax rate

Beyond the effects of the business cycle, the changes in the ITRs might also reflect more structural changes, in particular in the composition of income. For example, given the increase in stock market capitalisation in the years 1995–2000, it is likely that significant capital gains were achieved by both companies and households, resulting in an increase in financial income. This change in the composition of income is not clearly discernible from national accounts income data, nor is it included in the tax base of the ITR. The additional tax revenues related to this kind of income could therefore have induced a rise in the ITRs on capital income, leading to an overestimation of the effective tax burden on capital income of the private sector. Following the same line of reasoning, the subsequent downturn in stock markets

could be an important element in explaining the reduction in the ITR on capital income in 2001.

Moreover, different tax provisions for different sources of income offer an additional explanation for the increase in the ITR on corporate income. Specific tax rates or special types of tax relief apply to different sources of income or expenditure. A common feature of corporate tax systems, for instance, is to favour debt finance relative to the financing of new investments by issuing new equity. For the ITR, dividend and interest payments are aggregated within the tax base. If financial markets induced a shift from interest to dividend payments, the taxable base would increase. In this case, companies will pay more taxes on capital since the deduction of interest expenditure for determining taxable profits is phased out. At the same time, however, the aggregate and consolidated tax base of the ITR will net off all flows of dividend distributions or interest payments between different companies (for instance between non-financial companies as borrower and banks or insurance companies as creditor) and private households. If a shift occurs from interest to dividend payments, it will not show up in the denominators, and hence the capital ITR will remain constant. The overall result of the higher tax revenues would be an increase in the ITR reflecting a higher effective tax burden that is caused by the effects of the tax legislation⁽²³⁾.

Implicit tax rate on energy

The nominal ITR on energy is calculated as the ratio between total energy tax revenues and final energy consumption, as calculated by Eurostat aggregating different energy sources on the basis of each source's net calorific value. Although out of analogy with the ITRs on labour, consumption, and capital the name ITR is employed, it should be noted that the former three are pure ratios expressed in percentage terms (or 'dimensionless numbers') while the ITR on energy is expressed in euro per tonne of oil equivalent.

The real ITR on energy differs from the nominal ITR in the sense that the nominal euro amount in the numerator of the ratio is deflated using the final demand deflator (base year 2010). Unfortunately no specific deflator for energy prices is available.

⁽²³⁾ However, the tendency for the ITR to increase can be offset to some extent by the fact that interest is often more highly taxed than dividends in the hands of personal investors. Only countries with classical tax systems tax interest as much as dividends at the personal level. Others have some form of relief for double taxation of dividends. So there could be more personal income tax on interest than on dividends, offsetting some of the effect mentioned.

Methods used to split the revenue from personal income tax

The sources of personal income tax

Apart from the aggregate data in national accounts, additional data made available by Member States have been used to split recorded tax revenues into more detailed categories. This is of particular importance for

the recorded personal income tax, which is typically broad-based, and relates to multiple sources of income. A method had to be developed to break down revenue from personal income tax by economic function (i.e. labour, capital and consumption). This section describes the methods used by the Member States to generate estimates of this split of the personal income tax from tax return data. The methods attribute personal income tax to four main taxable income sources (see Box F.6).

Box F.6: Broad definition of the selected income sources

Income source	Type of taxable income components included
Employed labour	<ul style="list-style-type: none"> Wages and salaries Fringe benefits in kind Directors' remuneration Foreign source earned income Financial participation schemes (e.g. stock options) Deemed income from private uses of company cars
Self-employed labour	<ul style="list-style-type: none"> Income from unincorporated businesses Profits from trade or business and proceeds from independent professional services (e.g. dividend distributions from closely held companies)
Capital	<ul style="list-style-type: none"> Income from movable property (e.g. dividends, interest, distributions, royalties) Income from immovable property (rents earned on letting a private dwelling, etc.) Periodic transfers and private pensions Taxable capital gains for some Member States Other (e.g. rental value owner-occupied housing)
Transfers and pensions	<ul style="list-style-type: none"> Taxable social benefits (e.g. unemployment, health care and social assistance benefits) State pension benefits Occupational pension benefits

The resulting estimates of the personal income tax revenue that could be attributed to these taxable income sources are used in the numerators for the implicit tax rates on labour and capital (using relevant aggregate economic incomes as denominators) and in the breakdown of taxes across the economic functions (i.e. taxes on consumption, labour and capital, as a percentage of GDP).

The flaws of aggregate data and advantages of micro data

Under an approach using only aggregate data, total personal income tax raised in respect of labour (capital) income is often estimated as the proportion

of aggregate labour (capital) income in the aggregate taxpayer income. Another approach is to estimate a single average effective income tax rate on the basis of aggregate data. The total personal income tax revenue data is divided by the aggregate approximation of labour and capital income in the economy to get the overall effective personal income tax rate, which can subsequently be applied to the labour (capital) income in order to estimate the income tax levied from labour (capital) income ⁽²⁴⁾. This ignores the fact that effective

⁽²⁴⁾ This approach has been introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the Economics and Financial Affairs Departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

rates on personal income tax vary across different taxable income components and groups of taxpayers. Even where, for example, labour and capital income are pooled together for tax purposes at the individual level, such an approach may be criticised where aggregate labour income is believed to be subject, on average across taxpayers, to a significantly different average effective tax burden than capital income ⁽²⁵⁾. A main concern associated with average effective (implicit) tax rate analysis is the manner in which estimates are derived for the aggregate amount of personal income tax revenue raised from different types of income included in a given country's personal income tax base. Under an approach using only aggregate data from national accounts, for example, total personal income tax raised in respect of labour (or capital or other forms of personal taxable income, for example social transfer or pension income) is often estimated as the proportion of aggregate labour (or capital) income in the aggregate taxpayer personal income. This approach implicitly assumes that labour and capital income (or other forms of taxable income) is subject to one (common) average effective tax rate ⁽²⁶⁾. This assumption is generally unrealistic, and could be expected to lead to imprecise estimates of notional tax revenues raised in respect of different taxable income types and, therefore, imprecise estimates of average effective tax rates by economic income source ⁽²⁷⁾.

Relying on micro-level data — that is, confidential tax data at the individual taxpayer level — Member States are able to generate more accurate estimates of personal income tax revenues raised on separate sources of income. Generally, capital income will tend to be concentrated at the right side of the Lorenz curve and therefore, be subject to higher marginal and average tax rates as compared to income from labour. On the other hand, special tax concessions may apply to income from capital, so that the average tax rate for capital income might not be significantly different from that for income from labour. For example, some Member States apply a so-called 'dual' income tax system, in which capital income is usually taxed at a relatively lower (fixed) rate as compared to other earned taxable income. Forcing the latter assumption (of special tax concessions) on the data would however be a shortcoming to the analysis. Also, most Member States tend to tax pension benefits or social benefits more favourably than earned income from labour, either by way of increased tax allowances or tax credits that are age-based, or by partial exemptions from the tax base. Using micro-data sets that include separate reported figures at the taxpayer level for the

items of income on which the personal income tax is raised, it is possible to account for such effects ⁽²⁸⁾.

The methodological approaches

Most Member States basically multiply individual income tax payments by proportions of the selected income sources in the total taxpayer's income (Belgium, Denmark, Germany, France, the Netherlands, Ireland, Luxembourg, Finland and Sweden). This is done both by way of micro-simulation models relying on samples from the total taxpayer population and by way of use of exhaustive tax return data sets (e.g. Belgium and Ireland). The corresponding estimates obtained at the taxpayer level are consequently aggregated to obtain estimates of the personal income tax raised in respect of the selected sources of income. For example, the total amount of personal income tax raised in respect of labour income, *PIT (labour)* could be estimated as follows:

$$PIT(labour) = \sum_j (W_j / Y_j) * PIT_j = \sum_j w_j * PIT_j$$

where W_j measures the labour income of the j -th taxpayer in a sample of individuals ($j = 1, \dots, n$) and where PIT_j measures the personal income tax payment of the j -th taxpayer on his total taxable income Y_j . The above equation therefore measures the total personal income tax raised on labour income as a weighted average of each individual taxpayer's payment PIT_j , with the weights $w_j = (W_j / Y_j)$ attached to these individual payments reflecting the distribution of total wages and salaries across taxpayers.

Some Member States (Spain, Italy and Greece) instead use tax return data that is aggregated at the level of a number of income classes or income tax brackets ($j = 1, \dots, n$), but essentially make the same calculations. The latter approach is likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers.

Some Member States (Austria, Portugal) choose another approach and use tax receipts data from the wage (withholding) tax and (final) income tax statistics and apply a number of adjustments. Wage (withholding) tax

⁽²⁵⁾ See also OECD (2000, 2002), Clark (2002) and De Haan, Sturm and Volkerink (2002).

⁽²⁶⁾ This approach has been introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by Economics and Financial Affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

⁽²⁷⁾ See also OECD (2000, 2002b) and De Haan, Sturm and Volkerink (2002).

⁽²⁸⁾ In order to illustrate the degree of precision that can be reached with using micro data rather than aggregate tax return data, the Ministries of Finance and Taxation in the Netherlands, Finland, Denmark and Italy performed additional calculations on the basis of only aggregate tax return data for some years. It appeared that the differences for the estimated amounts of income tax raised on income from employed labour were rather small. The reason is that employed labour income is by far the most dominant income source, which means that the overall effective income tax rate (measured on the aggregate taxable income and across all taxpayers) is strongly influenced by the average effective tax rate on labour income. The differences were however significant for the other selected income sources. If only aggregate tax return data were used, generally higher fractions would be computed for capital income and income in the form of social transfers and pensions, and generally lower fractions would be computed for income from self-employed labour.

is by its very nature designed to approximate the final income tax liability for wage earners as closely as possible, but in some cases there are certain adjustments for income tax assessments, because the wage tax withheld is not correct (e.g. because of different jobs or pensions during a single year). As this correction concerns only wage earners, in some cases the net amount of the correction is deducted from the total amount of recorded wage tax and, the amount of personal income tax is adjusted accordingly. Since wage tax can also be levied on social benefits (e.g. unemployment benefits, widower's benefits and invalidity benefits) or old-age pensions, the recorded wage tax is adjusted accordingly. The (adjusted) personal income tax is further split between income from self-employed businesses and capital income, either using aggregate proportions or information aggregated at the level of income classes (Austria). The latter approach is also likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers as outlined above.

Finally, Hungary (from 2009 onwards) uses a combination of micro simulation and a correction on the aggregate figures from the micro simulation model.

While in most Member States the personal income tax system is comprehensive in the sense that all subcategories of taxable income are pooled at the individual level, and the result is taxed at ascending statutory tax rates. However, some Member States apply a given statutory rate on a specific income category, as can occur under a 'dual income tax' system. In the Netherlands, Finland and Sweden, for example, capital income is currently taxed at a relatively lower statutory rate as compared to other earned income. In most cases, however, the tax receipts data are used to isolate the amount of tax collected on that particular income category. In Slovenia, capital income is taxed according to a flat rate while active income is taxed according to a progressive rate. In the United Kingdom, the personal income tax law actually prioritises the order of different types of income. For example, labour income is treated as the bottom of the taxable income and dividend income is treated as the top slice of taxable income. Unlike the method used in other Member States, the United Kingdom calculation therefore does not assume that the individual taxpayer has the same average effective income tax rate over all income sources (see also above). Instead, income source specific income tax rates are multiplied by the selected income sources at the taxpayer level.

Box F.7: Overview of methods to estimate the allocation of the personal income tax

Countries	Data	Basic method
BE, DK, DE, IE, FR, LV, LU, HU (from 2009), MT, NL, PL, SI, FI, SE, NO	Data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as percentage of the total tax base) at the level of the individual taxpayer
UK	Data set of individual taxpayers	Income source specific income tax rates multiplied by net taxable income sources at the level of the individual taxpayer
BG, CY, ES, EL, IT, LT	Income class data based on data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as percentage of the total tax base) at the level of income classes/tax brackets
CZ, EE, HU (before 2009), AT, PT, RO	Tax receipts data from withholding and income tax statistics	Approach using aggregate withholding tax and final assessment income tax data with certain adjustments.

Credits and deductions

Income sources are, insofar as it is possible, measured net of tax base deductions or allowances that are exclusively earned on these income sources (e.g. allowance for savings, expenses incurred in maintaining labour income). This is important, as tax breaks and concessions given in respect of the tax on capital income can be quite substantial, with the result that the estimated fraction for personal income tax raised on capital income can be rather low, and in some cases even negative (e.g. in the Netherlands and in Denmark). It is generally attempted to allocate income-specific tax credits (e.g. an additional tax credit that is earned exclusively on income from labour)

to the base for splitting purposes to which it relates. Against this, the revenue effects of general tax base deductions and credits are proportionately allocated across all income sources. Further complications in calculating the bases for splitting arise due to the fact that certain income tax receipts are collected at source and certain tax breaks are granted at source, whilst others are collected and granted in the framework of the individual taxpayer's tax return. This is particularly an issue with certain components of capital income (interest, dividends, pensions, etc.). There are further conceptual and practical issues with pensions and the self-employed to which there are no easy answers.

As a result of data set limitations and a degree of inconsistency between the approaches adopted by the Member States (which affects most notably the allocation of income tax to capital and social transfers and pensions), the accuracy and comparability of the estimates of the ITRs on labour and capital have been somewhat compromised. The sources of these inconsistencies are various. In some Member States, for example, tax return data are only available at income-class level rather than at the taxpayer level. For some countries not all the taxable benefits from social security or old-age pension schemes could be separately identified from the tax return data. Some Member States could not incorporate the revenue effects of tax base deductions or tax credits specifically related to the main income sources. Inconsistency may also arise where Member States permit a joint assessment of the taxable income of the household (e.g. in France before 2001). To give an example, the principal earner of the household may earn labour income whereas the spouse is actually a social benefit recipient with a relatively lower income. In these cases, however, the same effective tax rate was applied to the taxpayers jointly assessed. There are further conceptual and practical problems with the treatment of pensions for which there are no straightforward solutions.

Some Member States were not able to provide full time-series coverage for all calendar years. In these cases, a trend has been assumed using simple linear interpolations, or the fractions were assumed to remain constant. Where the latest available year was not available, the previous year's split was used. In reality changes in the fractions would reflect changes either in the distribution of income or in the tax parameters. Applying linear interpolation seems a valid method only in the absence of major tax reforms.

Apart from certain simplifying assumptions and estimates of the share of personal income tax limited to specific years this new treatment of the personal income tax is a major improvement on the methodology used prior to the 2003 edition. It is found to be vastly better than an approach based on aggregate data in estimating the tax burden on non-wage income sources (in particular for social transfers and pensions and self-employment income).

Individual country approaches by type of approach:

(A) Approach using micro-tax receipts data

- **Belgium:** The split of the personal income tax was estimated by the Ministry of Finance using detailed revenue statistics from the national tax administration based on individual tax returns. The data set covers any assessed income, and is exhaustive. In fact, the national tax administration already splits and allocates the

aggregate personal income tax revenue raised on the so-called 'global income' to the different income sources on a case-by-case basis, in order to derive entitlements of individual taxpayers to certain tax credits that are related to specific income sources. For example, the tax credits for pensions, sickness or unemployment are limited to the income tax that relates proportionally to the corresponding net income. This allocation of the tax revenue raised on the 'global income' is calculated by multiplying individual tax payments by proportions of the income types in the total taxpayer's 'global income', as outlined above. The income types are measured net of tax base deductions that are exclusively earned on these income types. Subsequently, the estimated fractions of the aggregate personal tax revenue that is raised on the selected income types depend on a proportional division of the personal income tax that is due on the 'global income' and the income tax due on 'distinct income' sources that are taxed separately. The resulting fractions are consequently applied to the sum of revenues from advance payments on earnings, advance payments of tax on self-employed persons and the amount of the final income tax assessment. The revenue from withholding tax on income from movable capital and real estate tax is not included in the above calculations; they are directly assigned to the capital income.

- **Denmark:** The split of the personal income tax was estimated by the Ministry of Taxation using a micro-simulation model that is based on a sample of micro (taxpayer-level) data. The model incorporates the information of withholdings/prepayments and final income tax returns. The model is updated annually, and used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers on different income levels. The model also covers other legislative areas, such as unemployment benefits, housing subsidies, social assistance and so on. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. The income types are measured net of tax base deductions that are exclusively earned on these income types. By including net interest payments in the tax base of capital, for example, the Ministry of Taxation has taken into account the way the tax relief for mortgage interest payments and other interest payments on loans reduces the tax base of capital. This explains why the estimated part of capital income may be lower than zero. The method takes into account that from 2001 onwards negative capital income can only be deducted in the local income taxes (and from 2007 the so-called health care contribution as a consequence of the municipal reform) and that from 1998 to 2001 the after tax value of the deduction for negative capital income was gradually eroded. The so-called share income (which is taxed separately) is allocated directly to the part on capital income. As regards employed

labour income, it should be recognised that in 1995 and 1999 wage income was taxed as follows: on the one hand the tax base for the municipal income tax and the lower limit central government tax was wage income less transport expenses and unemployment insurance contributions; on the other hand the tax base for the so-called middle bracket and top bracket income tax was the part of the wage income —without any reduction for expenses — that exceeded a certain amount. If one reduces the tax base with deductible ‘wage expenses’, then the part of the mean limit and an upper limit income tax that is attributed to wage income is too small. Whereas if it is not taken into account the part of the municipal income tax and lower limit central government tax that is attributed to wage income is too big. The Ministry of Taxation has chosen the latter approach as it is believed that the bias will be the smallest in this case.

- Germany:** The split of the personal income tax was estimated by the Federal Ministry of Finance using a micro-simulation model. This model is based on a representative sample of micro (taxpayer-level) tax return data that is used for tax forecasting purposes and pre-assessing the consequences of changes in income tax legislation. In addition, the model allows the assessment of the solidarity tax, child benefits, the church tax and social contributions. The simulation model incorporates the information on withholdings/prepayments and final income tax returns (in Germany, nearly every private household liable to income tax must file an income tax return, employees only paying wage withholding tax are also included in the sample). The calculations do not take into account child benefits and tax-free cash grants for acquiring or constructing new occupational dwellings, which are credited against the income tax liability. These transfers are deemed as separate transfers in the context of social policy programmes. Basically, personal income tax payments were multiplied by the selected income sources at the micro level, as outlined above. The income sources are measured net of tax base deductions that are exclusively earned on these income sources. Germany employs a comprehensive income tax base. There are no income-specific rates such as lower flat-rates on income from capital investment as in countries with dual income tax systems, nor does Germany grant lower tax rates or tax credits on low wages. However, the tax base may be largely offset by income-specific allowances (such as the saving allowance), tax incentives or arrangements in computing income, but these effects are captured within the calculations, because the average effective tax rate is multiplied by the net taxable income sources.
- Ireland:** The split of the personal income tax was estimated by the Inland Revenue using an exhaustive data set with micro (taxpayer-level) tax return data. The data set covers all taxpayers for which a return was received. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer’s income, as outlined above. However, because there are some taxable personal income components that are taxed at a flat rate only, there is no actual split of tax revenues raised on these particular income components. The tax raised on such components is directly calculated from the tax return data. At this stage, the income types are not yet measured net of tax base deductions that are exclusively earned on these income types. This could be done in future updates of the split of the personal income tax.
- France:** The decomposition of the PIT was based on a sample of around 500 000 tax declarations (2 % of the total). The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer’s income. The income types are measured net of tax base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types (e.g. the payable tax credit, the prime pour l’emploi, to encourage low-paid and low-skilled workers to resume active employment). It is worth noting that France employs a joint assessment of the taxable income in the household. For example, the principal earner in the household may earn labour income whereas the spouse receives social benefits, but the total amount of personal income is jointly assessed. In the calculations for the split of the personal income tax, however, in this case the same effective tax rate has been applied to the partners jointly assessed. For the period 2001–2004 data provided by French authorities also include taxes paid on transfers. For the period 1999–2000 this was only possible if the household income included salary or self-employed labour revenues. In order to maintain comparability and consistency in the time series the split for 1999 and 2000 has been adjusted. Assuming that the changes in the shares from 2000 to 2001 are only due to the introduction of the category ‘transfers’, the absolute changes for the other three categories have been calculated accordingly and deducted from the original values provided. For the period since 2012 the PIT split computation has been further refined. The split is now computed according to the breakdown of net taxable income (and not the reported income). For example, for salaries and wages it is the amount once the deduction for business expenses is taken into account. The new ESA 2010 is applied to the split calculation, with refundable tax credits now included in public expenditure instead of lowering the PIT amount. Real estate capital gains and the mandatory standard deduction (PFO) are also taken into account and are directly assigned to KIH. Finally, in order to have a precise breakdown of d51A by economic function, a different split is computed for each tax concerned by the split (D51AA-other taxes, D51AC-CRDS, D51AD-CSG, D51AF-other social levies, D51AG-personal income tax). These

corrections introduce a break in the PIT series for France, notably for the shares of capital income of households and self-employed although the total share of capital remains almost unchanged.

- Latvia:** The split of the personal income tax was estimated by the Ministry of Finance. Latvia's calculations are greatly simplified by the existence of one single rate of personal income tax. The calculations were based on data from personal income tax returns, in accordance with the individual taxpayers' data. The summary of salary declarations was used to calculate personal income tax revenue from employed labour income. Information on the personal income tax paid by the self-employed was derived from the Declaration of annual income and from the advance payment tax return. Information on tax on pension payments was obtained from the State Social Insurance Agency. The lack of any records of personal income capital taxation means that this amount was taken as the residual. A part of allowances (the non-taxable minimum and allowances for dependants) is applied at the moment of the tax calculation. The tax is collected, taking into account applicable allowances. Information on the applicable allowances is obtained from the tax returns. The other allowances are obtained only after submission of declarations of annual income to the State Revenue Service. The total PIT revenue is already shown in net form i.e. the PIT repayments made by the State Revenue Service are already taken away.
- Luxembourg:** The split of the personal income tax was estimated by the National Statistical Office using detailed revenue statistics from the national tax administration (ACD) based on exhaustive household tax returns (in Luxembourg PIT is based on family taxation) and on withholding revenues on employed labour and transfers. For the part on tax returns, the method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. Then the withholding revenues were considered, because it is not mandatory to compile tax return if there is only employed labour or pension income. Since the distinction between withheld amounts raised on labour employed and pension income is not available, data from the social security organisations were used. When only the total amount withheld was available from a social security organisation, the average rate of contribution was used as a proxy.
- Hungary (from 2009):** The split of the personal income tax is based on a combination of a micro simulation using all individual tax returns and a correction on the aggregate figures from the micro simulation model. First, the distribution of the PIT revenue attributed to the four income types is derived for each individual, then it is aggregated across all taxpayers. Finally, PIT on incomes taxed at source (they include fringe benefits and most of the taxed interest income, and
- are not reported in the annual tax returns and were not included before 2009) is added to the relevant categories and the final PIT split is calculated from these revenue figures.
- Malta:** The split of the personal income tax is based on the actual data available at the local tax authorities through the individual returns. When returning their annual declarations, all taxpayers are obliged to correctly indicate the exact source of their income on their individual tax form. This information is then captured at micro level, and is used to compile the figures submitted in the national PIT questionnaire. There is no further extrapolation on the data, except for the case of the withholding taxes on capital. Since the withholding tax is a flat percentage, this figure has been obtained based on the revenue generated from this particular source.
- The Netherlands:** The split of personal income tax is estimated by the Ministry of Finance using a updated micro-simulation model that is based on a sample with micro (taxpayer-level) data. For the 2016 edition, some methodological changes were made, most notably regarding compulsory payments for the Cure Insurance Act which are now included in the split of the social contributions. In order to ensure a consistent series over time, the split of the personal income tax has been recalculated for all years since 2002. The micro-simulation model used covers the combined tax burden of wage withholding tax, personal income tax, social contributions and wealth tax. The method multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. In the Netherlands, the lowest two income tax rates consist of personal income tax and social contributions; the highest two rates consist solely of personal income tax. The split has therefore been computed for both personal income tax and social contributions (which are in principle levied on all taxable personal income types). The income types are measured net of tax base deductions that are exclusively earned on these income types. The compulsory net payments to the healthcare fund are split based on the number of people with employed labour, self-employed labour and transfers and are attributed to the social contributions. A special provision applies to the capital income of owner-occupied property. This is taxed at a notional rental value, which represents the balance of revenue and expenses connected with the use of the dwelling, and is assessed using statutory tables. As normal expenses are included in the notional rental value, no expenses other than mortgage interest and ground rent may be deducted. The deduction for mortgage interest payments explains why the estimated part of capital income is negative.
- Poland:** The split of the personal income tax was estimated by the Ministry of Finance. Poland has a progressive tax system, hence the estimate is obtained

with a bottom-up methodology, starting from taxpayer-level data and the aggregating the results. For taxes levied as lump sums, the method used simply multiplies the individual tax due by proportions of the income types in total taxpayer's income. The income types are measured net of estimated social contributions. Adjustments were made for married couples' tax returns (their joint income was used in the calculations). Owing to an important reform in 1999, which introduced tax-deductible health insurance contributions, there are two different methodologies for the years 1995–1998 and 1999–2004. For the years after 1999, the Ministry of Finance arrives at the PIT due by subtracting the amounts due as health insurance contributions from the total revenue and the residual then represents the amount due for the PIT. The amounts due for the health insurance contributions are then split across economic functions and re-introduced in the PIT split so that the final PIT split given is homogeneous across the entire time period.

- Slovenia:** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data sets for individual taxpayers, except in the case of pensions. As most of the PIT from pensions is only accounted for but not collected the PIT from pensions is subtracted. Actual PIT collected from pensions is very close to prepayment of PIT from pensions during the year. Therefore, these prepayments are added to PIT from the transfer and pensions category. The method multiplies PIT payments by fractions of net taxable income sources (as a percentage of the total tax base) at the level of individual taxpayers. The allowances were deducted at the individual level (except in the case of pensions). In 2006, major changes in the PIT system were introduced — schedular system for capital income was introduced and tax prepayments became final payments. This reform resulted into two different sets of data for 2006: accrual individual data for employed labour income, self-employed income and social transfers and pensions; and cash cumulative data for capital income.
- Finland:** The split of the personal income tax was estimated by the Ministry of Finance using a micro-simulation model that is based on a sample of micro (taxpayer-level) data. The information is collected by Statistics Finland. The model is updated annually, and used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers on different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax return data. The income types are measured net of tax base deductions that are exclusively earned on these
- income types. The statistical information on dividend income in the model contains both dividend income of the self-employed that is treated as the capital part of the income, and the dividend income from investors, that is not income from self-employed labour but capital income from for example owning shares in a listed company. The statistical information is split into dividend income from self-employment and dividend income from saving and investments using an estimate. From year 2002 the method of splitting dividend income between dividends from listed companies and the dividends of the self-employed owners has been improved. Mortgage interest payments are not deducted from the capital income, since no rental value taxation of income from home-ownership is applied.
- Sweden:** The split of the personal income tax was estimated by the Ministry of Finance using micro-simulation models that are mainly based on administrative sample data. The models are updated annually, and mainly used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers on different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax return data. The income types are measured net of tax base deductions that are exclusively earned on these income types. An alternative way to describe the method is to say that the individual specific average effective income tax rate is calculated to split the personal income tax across different taxable income sources. Note, however, that these average effective tax rates are computed while incorporating the revenue effects of tax credits that are exclusively earned on the selected income sources. The revenue effects of general tax credits for all taxpayers are proportionally allocated across all selected income sources.
- Norway:** The split of the personal income tax was estimated by the Ministry of Finance using a micro-simulation model called LOTTE. The model is based on a sample from the household income statistics of Statistics Norway. The personal income tax system has two tax bases: personal income, from which no deduction may be made, and ordinary income. Ordinary income includes all types of taxable income from labour, transfers, business and capital. Certain costs and expenses, including interest paid on debt, are deductible in the computation of ordinary income. Dividends are regarded solely as capital income in the calculations. With the exception of the standard allowance, the basic allowance and the allowance for gifts to voluntary organisations, all allowances are entirely allocated to one income source. The basic allowance is calculated

as a certain percentage of wage and pension income with a lower and upper limit. In the calculations, the basic allowance is divided according to the size of wage and pension income, respectively, for each individual. Some basic allowance is reported separately for spouse supplementary pensions, child alimonies and pensions. These are allocated to transfer income. The allowance for gifts to voluntary organisations is a general allowance and is as such divided on all income sources. The SC and the central government income surtax are separated between the relevant income sources (labour, self-employed and transfer). The labour and transfer component in gross income is identified by the LOTTE model. Self-employed income is more difficult to identify because of some special limitation rules for this category of income included in the personal income tax base. Actual self-employed income might therefore be higher than the taxable self-employed income included in the gross personal income tax base. However, by hooking the LOTTE model to total gross personal income reported in the tax statistics, it is possible to identify the self-employed income in the tax base (by subtracting labour and transfer income from total gross personal income).

(B) Approach using both micro and aggregate tax receipts data

The method employed in the United Kingdom is based on combining micro and aggregate tax record data. Also, unlike the methods outlined above, the method does not assume that the individual taxpayer has the same average effective income tax rate over all income sources. Instead, income source specific tax rates are multiplied by the selected income sources at the taxpayer level.

- **The United Kingdom:** The split of the personal income tax was estimated by Her Majesty's Revenue & Customs using a micro-simulation model and aggregate tax receipt data. The micro-simulation model incorporates the information of withholding taxes (PAYE), self-assessment tax returns and claims by non-taxpayers for overpaid tax deducted at sources. The method does not assume that the individual taxpayer has the same average income tax rate over all selected income sources. Instead, income-source specific tax rates are computed, because the personal income tax law prioritises the order of different types of income. For example, labour income is at the bottom of the taxable income and dividend income is treated as the top slice of the taxable income. The total tax liability that results from the micro-simulation model, grossed up to the total taxpayer population for sampling, does not exactly correspond to the total recorded tax receipts from macro-tax receipt data, due to differences in definition and sampling error. The main differences between the micro and macro-tax receipt data occur because some components (i.e. company income tax and unallocated tax receipts) are

not modelled. Also, there are various repayments of personal income tax which are made directly at source and are not captured in the model data, including payments to pension funds, charities, special savings schemes, life insurance relief, mortgage interest relief at source, child tax credits, working tax credits and vocational training relief. These elements of the macro-tax receipt data have also been allocated across the selected income types, whenever this was possible.

(C) Approach using tax return data aggregated at the level of income classes or tax brackets

In some Member States tax return data is used that is aggregated at the level of a number of income classes or tax brackets. Basically, the recorded personal income tax payments are multiplied by the selected income types over the sum of the taxable personal income sources at the level of income classes or tax brackets. This approach thus implicitly assumes that a (common) average effective tax rate applies to all selected income types at the level of the income class. The corresponding estimates are consequently aggregated to obtain the estimate of the split of the personal income tax. Calculations by Italy have shown that differences from using either macro-tax return data or micro data aggregated by income classes turn out to be significant for the taxable personal income types that are less important from a quantitative point of view. Although the method cannot provide the degree of accuracy of micro (taxpayer-level) data, it is believed that is likely to capture the effects of progression of the personal income tax system and the distribution of income sources across different groups of taxpayers.

- **Bulgaria:** The split of the personal income tax was calculated by the Ministry of Finance using information from the tax returns filed in the National Revenue Agency, representing aggregated micro data per tax return. The tax base of the different types of income besides labour income is divided over the total tax base and the ratio serves as weight to measure the share of the relevant income in the total tax due. The sum of the weighted tax revenues shall be the tax due for all income except labour income. For employees receiving only labour income, the PIT is withheld by the employer. The share of every type of non-labour income mentioned before is applied to the cash revenues from all types of income besides labour income. The revenues from labour income and from non-labour income form the total revenues. The share of the labour income revenues in total PIT revenues is known, the share of the total non-labour income revenues in total PIT revenues is also known, as well as the share of each type of non-labour income within the total non-labour income revenues. The relevant shares serve as the PIT split.
- **Greece:** The split of the personal income tax was estimated by the Ministry of Finance in cooperation with ELSTAT and Professor Geogakopoulos from the

Athens University of Economics. The calculations were based on data from personal income tax returns, which were grouped by category of income and tax bracket. Basically, the method multiplies tax payments by proportions of the income types in the total taxpayer's income, as outlined above, but aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In order to split between income from employed labour and transfers data from the General Secretariat of Information Systems were used. The final percentages are comprehensive of tax on savings, which is included in category D.51a in addition to tax revenue from personal income tax; the total amount of this category constitutes tax on capital and, given that this tax is not calculated on the total income of households, it was added to income tax from capital in the calculations.

- Spain:** The split of the personal income tax was estimated by the Ministry of Finance and the methodology was revised as of 2010. The estimates are covering not only PIT taxpayers' population – those who submit a PIT return – but even those PIT taxpayers not directly obliged to do so but whose contribution to the tax is made only through monthly withholding taxes and advance tax payments. The allocation of tax liabilities arising from earned income – wages and social benefits – is made directly through observed advance tax payments data files rather than calculating the weights based on the values of such income in accordance with the Spanish National Accounts (CNE), as it had been done until 2010. This latter change appreciably affects the final estimates and now reflects much more accurately the allocation of each of those income sources, since, as noted repeatedly in previous years, CNE data overstates the tax burden of pensions and other social benefits in the PIT. This is because it is not possible to deduct those pensions exempt from the tax, and furthermore under the former methodology it was not possible to take into account the different effective tax rates applied to both salaries and pensions, given that pensions usually pile up in lower income levels and therefore its taxation is substantially lower when applying a progressive tax schedule. Therefore, as of 2010 only tax data provided by the Spanish Tax Administration is used. The methodology is divided into three basic stages: (1) the final tax liability (by income sources) from PIT filers is directly obtained from tax data records broken down into 47 income brackets; (2) for non-PIT filers the final PIT tax liability distribution is obtained as the difference between the total amount of periodic withholding tax payments (filers and non-filers) and the advance payments of the latter obtained through annual tax returns submitted by third-parties; (3) the allocation of final tax liabilities arising from earned income among wages/salaries and social benefits is directly obtained through the annual observed tax statistics covering the whole tax population (filers and non-tax filers) related to periodic withholding and advance tax payments, and according to their own weight.
- Italy:** The split of the personal income tax was estimated by the Ministry of Finance using a micro-data set containing IRPEF tax return data for all taxpayers. Instead of computing an average tax rate for each individual taxpayer, the information was allocated to 35 classes of gross income. Basically, the recorded personal income tax payments were multiplied by the selected net taxable income sources over the sum of the net taxable income sources at the income class level. The income types are measured net of tax base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types. In addition to the recorded IRPEF tax revenues, IRPEF payments received by the treasury on denominations other than IRPEF were incorporated in the calculations. These include tax on dividend distributions and dividend withholdings, which were directly allocated to the capital income category. As from 2015, the labour cost concerning permanent contract workers is not included in IRAP Tax Base. The IRAP split is estimated on the basis of tax returns so taking into account the labour cost deduction. On the other hand, 2015 IRAP revenue data might not fully reflect the legislative change because of the tax advance payment system. IRAP revenues will probably decline substantially in 2016. So, the capital component amount of IRAP will be overestimated in 2015 and underestimated in 2016.
- Cyprus:** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on tax assessment data, which were grouped by category of income and by tax bracket into 26 income classes. The recorded personal income tax payments are multiplied by the taxable income sources for each class and then divided by the aggregate taxable income of the class. The income types are measured as net taxable personal incomes. All deductions have been allocated to the correct base class and category for the purposes of the split. The personal allowances have been allocated in proportion to the income sources.
- Lithuania:** The split of the personal income tax was estimated by the Ministry of Finance utilising data from the State Tax Inspectorate. Data coverage is very high (99.9 % to 100 % of actual payments by the different revenue group of personal income tax). Lithuania's calculations are simplified by the existence of a dual rate system for earned and unearned income. The categorisation of income taxes allowed most elements to be allocated to their economic functions without need for further individual or income class breakdowns. The split of personal income tax calculation breaks down the total amount of the tax

refund across the various revenue groups. Payments from non-employment related or n.e.c. income were attributed to the payments from capital and income from individual activities, in proportion to the interrelation between respective incomes calculated according to tax return data. Adaptations to the methodology were done from 2002 to 2003 as a result of changes in the legislation which allowed deductions for life insurance and pension contributions and for certain interest payments. Note for the year 1999 data limitations required a special estimate which was based on a different methodology.

Taxes and social contributions paid by the self-employed are allocated to the capital and business income category ⁽²⁹⁾. Italy proposed to split tax revenues from income of self-employed in 80 % and 20 %, because most of the self-employed in Italy are more comparable to dependent employed workers. The 80 % are related to labour and the 20 % are linked to capital income of self-employed. The mixed income of self-employed should be split accordingly. Social contributions of self-employed are attributed to labour in the Italian method.

(D) Approach using aggregate withholding tax and final assessment income tax data with certain adjustments

In some Member States the estimates of the split of the personal income tax were computed on the basis of aggregate statistics of withholding tax and the final personal income tax by assessment.

- **Czech Republic:** The split of the personal income tax was estimated by the Ministry of Finance. Three PIT accounts exist; the first, wage tax withheld by the employer is purely labour, the second, withholding tax, is presumed to be purely capital, and the tax paid per tax return was split. The calculations were based on data from personal income tax returns, which were grouped by category of income and by tax bracket into 20 classes. The method multiplies tax payments by proportions of the income types in the total taxpayer's income, aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In calculating the split between income from employed labour and transfers, it was found that almost all the transfers were tax exempt (0.001 % of the total PIT revenue) so all were allocated to employed labour. All deductions have been allocated to the correct base class and category for the purposes of the split.
- **Estonia:** The split of the personal income tax was estimated by the Ministry of Finance using micro-level data from the income tax returns and withholding

tax statistics. Different approaches were used for determining the PIT splits depending on data availability. Thanks to the very good quality and detail of the data for 2004, the split for this year is the most thorough. Firstly, withholding tax returns were used to derive the split in the case of resident natural persons who didn't submit the 2004 income tax return. As in the case of withholding tax returns the income is already divided between 19 different income categories, the data was grouped between income from labour, capital and transfers. Secondly withholding tax returns, where payments to non-resident natural persons are declared and divided into 11 different income sources, were used and the PIT split obtained. In both cases the allowed deductions are taken into account finding the PIT split. In the third step, based on the income tax returns, firstly PIT from self-employed labour was estimated. As from 2004, the increased basic exemption in event of pension is declared on the income tax return; it was assumed that only resident natural persons who are entitled to pension declare it and would be able to use this deduction. In the case of other income sources, i.e. income from Estonia, gains from transfer of property, other income and income from abroad, all the deductions (including basic tax allowance) were allocated proportionally over the income sources, except the special deduction for self-employed persons in agriculture, which was allocated to their income. The split for the years 2001–2003 was made based on withholding tax returns of non-resident natural persons and on income tax returns. The estimates concerning 1996–2000 were made based solely on the income tax returns data.

- **Hungary** (before 2009): The split of the personal income tax was estimated by the Ministry of Finance using aggregate statistical information from individual personal income tax returns and the declarations of enterprises on withholding tax. The share of the personal income tax on labour is related to the total revenue from the personal income tax by deduction of shares pertaining to capital and to self-employed income together with a weighted proportion of the tax credits from the latter.
- **Austria:** The split of the personal income tax was estimated by the Ministry of Finance using statistical information from the wage withholding tax and the final income tax by assessment. Taxes raised on income from employed labour are withheld by the employer at source, and the wage tax system is designed to approximate the final personal income tax as closely as possible, but in some cases certain repayments have to be made by the tax administration. This can for example occur if the taxpayer receives income from several jobs or pensions during one year, or if there are different payments per month or deductions for special expenses etc. As these repayments concern only wage taxpayers, the total net amount of the repayments was

⁽²⁹⁾ Except the income and taxes of 'continuous and coordinated collaborations' that are allocated to the labour category. The income of these self-employed workers is treated, for tax purposes, as income of employed workers.

deducted from the total recorded wage tax, and the recorded income tax was adjusted accordingly. Also, the income from employment includes income in the form of social transfers and pension benefits received. The recorded revenue of the wage tax was also corrected for the relevant amount to arrive at the fraction of income tax levied on labour income. The revenue of the personal income tax by assessment largely reflects entrepreneurial income and income from capital. The (corrected) recorded revenue from the personal income was split between the two sources, using tax return data aggregated at the level of a number of income classes as outlined above.

- **Portugal:** The split of the personal income tax was estimated by the Ministry of Finance using information from personal income tax returns except for the amount of tax raised on capital income, which was estimated using information of both withholding taxes and personal income tax returns. The estimates are based on three data sets: (1) aggregate net taxable incomes by category of income; (2) tax liabilities by category of income or groups of categories, depending on the type of tax returns. Some households only earn income from one category of income (e.g. income from labour), and so the tax liability is directly imputable to that category but other households simultaneously earn income from more than one category (e.g. income from labour and income from self-employed labour); (3) aggregate data from withholding tax returns relating to incomes subject to a final withholding tax, which, in general, are not reported in tax returns (e.g. interest on bank deposits). The split of the personal income tax was estimated according to the following procedure. As the first step, the tax liability of households with one source of taxable personal income was directly allocated. As the second step, from the aggregates of the net taxable incomes by category of income the net taxable incomes of households with one source of income were subtracted. Third, the aggregate tax liability of households which earn more than income was split. This split was made in proportion to the aggregate taxable incomes for each category that resulted from the second step. In this step it was thus assumed that all categories of income are subject to a common average

effective tax rate. Finally, the revenue from the final withholding tax was added to the relevant categories. It should be noted that this assumes that none of the incomes subject to a final withholding tax is reported in the tax return and so could result in double counting. However, in practice, it is believed that the amounts concerned are not of great magnitude.

- **Romania:** The split of personal income tax was estimated by the Ministry of Finance in collaboration with the National statistical office using aggregate statistical information of the general personal income tax revenues, and the afferent taxable base, divided on the relevant categories.

Estimates of the split of personal income tax

The following tables present the resulting estimates for the split of the personal income tax. Looking at the estimates, there are some noticeable differences, in particular for the income tax allocated to capital and social transfer and pension benefits. By including net interest payments in the tax base of capital, for example, some Member States (e.g. Denmark and the Netherlands) have taken into account the way the tax relief for mortgage interest payments and other interest payments on loans effectively reduces the tax base of capital. This explains why the estimated fraction for personal income tax raised on capital income is sometimes relatively low (or even negative) for a number of Member States. In some Member States such deductions are less significant or non-existent, while others were unable to take the revenue effects of such specific tax base deductions yet into account. Also, some Member States were unable to estimate the amount of personal income tax on (taxable) social transfers, while others could not distinguish between different types of pension benefits. Inevitably this may have had some consequences for the implicit tax rates on labour and capital. The estimates for the amount of personal income tax allocated to capital income and social transfers and pensions would benefit from future work. What is also noteworthy from the table is the fact that the personal income tax revenue allocated to (employed) labour income appears to be relatively low in Greece and Poland.

Table F.1: Personal income tax revenue allocated to employed labour income
(% of total revenue of personal income tax)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	74.8	76.7	76.7	77.0	77.3	77.6	77.9	78.0	78.1	77.3	77.0	76.0	76.0
BG	89.1	87.8	85.6	84.1	84.8	82.5	86.5	87.7	85.7	85.6	86.4	87.4	87.8
CZ	80.9	82.1	86.7	89.0	89.5	93.0	93.1	96.2	95.3	95.4	95.5	97.0	95.8
DK	74.5	73.7	72.6	72.6	72.8	75.9	75.0	71.9	71.6	71.2	69.4	68.1	67.6
DE	76.1	75.0	72.1	71.9	70.3	71.2	73.2	72.7	72.5	72.3	72.1	72.1	72.4
EE	91.3	90.2	86.4	88.6	90.4	90.4	89.3	88.8	89.2	90.7	91.2	91.3	90.7
IE	80.2	80.4	80.4	80.4	80.5	80.5	80.5	80.5	82.9	83.4	83.2	83.7	83.7
EL	46.4	50.7	51.9	51.0	50.7	50.0	50.3	50.5	47.7	50.2	50.2	50.2	50.2
ES	70.2	70.9	69.9	67.2	68.2	70.9	72.4	73.0	72.1	70.7	69.5	68.4	67.6
FR	59.3	59.3	59.4	58.2	58.4	58.1	57.8	54.2	54.2	56.8	55.4	55.4	55.3
HR	77.8	79.3	80.7	82.3	83.5	84.3	85.1	84.7	84.9	83.6	80.4	80.4	76.3
IT	56.0	55.4	55.2	54.4	54.4	55.6	55.1	54.7	54.5	55.0	54.4	53.5	53.5
CY	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>	<i>91.5</i>
LV	96.8	97.2	97.5	96.8	96.8	96.9	95.3	92.6	88.7	87.4	87.0	87.3	87.9
LT	91.2	91.3	90.1	89.6	88.0	86.2	84.3	85.9	85.4	85.8	86.3	85.5	84.9
LU	73.2	72.6	72.3	72.8	71.8	74.5	73.3	73.2	72.4	72.0	73.3	73.6	73.6
HU	84.9	86.3	86.2	85.6	79.6	82.8	79.4	82.8	82.8	84.4	84.0	83.9	83.4
MT	70.8	69.4	68.4	69.6	69.3	69.8	69.5	69.9	70.1	70.7	70.6	70.9	71.2
NL	76.4	71.6	70.8	70.3	69.6	68.7	73.2	71.4	72.4	71.7	68.5	63.8	67.1
AT	61.4	60.7	61.1	62.2	62.8	63.1	62.0	61.7	62.4	62.6	62.2	61.1	61.6
PL	50.9	53.1	51.5	50.1	45.0	49.3	48.4	48.9	47.8	49.4	47.8	48.0	48.0
PT	63.5	63.7	63.5	63.6	60.6	58.9	59.1	61.2	59.1	54.8	55.6	55.4	55.4
RO	64.3	63.4	69.0	69.2	68.9	67.1	68.6	74.3	73.0	73.7	74.1	66.9	64.1
SI	90.8	90.0	89.4	87.6	82.2	83.7	87.2	87.8	87.9	86.4	89.1	87.8	87.8
SK	87.3	82.6	84.8	85.4	86.5	88.1	93.9	94.3	93.8	94.4	93.8	94.0	94.1
FI	70.3	68.8	68.2	67.3	66.3	69.1	69.1	67.3	66.7	66.4	65.5	63.5	63.4
SE	69.0	68.4	68.3	66.3	66.3	69.8	68.9	69.1	71.6	71.6	70.9	70.2	69.1
UK	74.2	73.6	73.7	73.1	73.0	72.2	73.2	74.8	75.5	74.7	73.7	72.8	72.1
NO	76.3	75.6	73.6	75.0	73.6	74.9	73.4	72.7	73.6	73.6	73.9	73.6	73.6

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.
Source: European Commission services

Table F.2: Personal income tax revenue allocated to income of the self-employed

(% of total revenue of personal income tax)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	12.2	12.3	12.3	12.4	12.2	12.0	11.8	12.1	11.9	12.0	12.2	13.0	<i>13.0</i>
BG	8.7	10.1	11.9	11.8	11.5	11.0	8.4	8.7	10.4	10.8	10.2	9.3	8.8
CZ	15.9	15.1	10.8	8.8	8.2	4.6	4.6	1.9	2.5	2.3	2.1	0.9	1.8
DK	5.2	5.2	5.5	5.5	5.5	4.3	4.0	4.3	4.3	4.0	4.4	4.8	4.8
DE	17.1	18.3	20.8	20.3	21.4	19.7	18.3	20.5	20.6	20.7	20.8	20.9	20.6
EE	2.2	1.8	2.0	2.1	1.5	1.3	1.0	1.1	1.6	1.3	0.9	0.8	0.8
IE	11.8	11.4	<i>11.4</i>	<i>11.4</i>	11.2	<i>11.2</i>	<i>11.2</i>	<i>11.2</i>	9.5	8.6	8.7	8.7	8.7
EL	29.3	23.2	20.3	20.2	19.7	19.5	17.8	16.2	20.7	15.0	15.0	15.0	15.0
ES	12.8	12.5	11.7	10.9	10.9	9.1	7.9	7.9	7.4	7.6	7.7	8.0	8.7
FR	16.9	16.8	16.8	15.7	15.4	<i>14.8</i>	14.2	14.9	<i>14.9</i>	10.5	10.0	9.8	9.9
HR	7.5	6.8	7.8	6.2	5.5	5.1	4.3	4.2	4.3	4.3	5.4	4.8	5.2
IT	17.5	17.7	17.3	18.2	18.4	16.8	15.2	15.2	15.3	15.1	14.6	<i>14.5</i>	<i>14.5</i>
CY	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>	<i>5.1</i>
LV	0.2	0.3	0.4	0.4	0.3	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2
LT	2.7	1.4	1.3	3.1	3.2	3.4	4.1	2.6	2.6	3.4	3.3	3.5	3.1
LU	9.7	10.2	9.0	9.6	9.0	6.9	9.5	8.6	9.3	9.9	10.9	<i>11.3</i>	<i>11.3</i>
HU	3.8	3.6	3.4	3.3	3.1	3.1	3.3	3.8	5.5	5.6	5.7	5.5	5.6
MT	8.1	8.1	8.4	8.0	8.6	7.9	7.8	7.6	7.4	7.2	7.1	7.2	7.2
NL	18.5	22.2	23.6	23.0	23.8	26.2	20.6	21.3	19.7	18.7	18.6	22.7	17.0
AT	16.9	18.4	18.4	16.8	16.2	15.5	16.8	16.6	15.7	15.3	15.5	15.9	16.0
PL	25.6	24.6	24.9	25.0	30.4	28.5	27.7	27.1	27.9	25.6	26.0	27.8	28.6
PT	8.7	9.2	9.1	8.9	9.1	8.3	7.6	7.4	6.2	5.8	5.7	5.6	5.6
RO	3.7	3.8	4.1	4.8	5.4	5.8	4.3	4.8	4.6	4.4	4.6	4.2	3.7
SI	4.9	5.3	5.5	5.0	7.0	6.0	4.7	4.2	4.0	3.6	3.7	4.0	4.0
SK	9.5	15.0	13.7	12.8	11.6	10.1	4.6	4.2	5.0	4.3	4.7	4.7	4.8
FI	8.1	7.8	7.6	7.7	7.9	7.2	7.2	6.9	7.5	7.5	7.3	7.8	7.6
SE	2.8	2.8	3.3	2.7	2.7	2.7	2.6	2.6	2.7	2.6	2.4	2.3	2.4
UK	13.2	13.2	12.7	12.7	12.3	12.5	11.5	11.3	11.0	10.7	10.6	11.2	11.2
NO	8.2	8.8	9.9	7.8	7.9	7.1	6.9	6.9	7.0	6.7	6.3	6.2	6.2

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services

Table F.3: Personal income tax revenue allocated to social transfers and pensions

(% of total revenue of personal income tax)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	14.4	12.2	12.2	12.3	12.9	13.5	14.1	14.2	14.5	14.6	14.1	14.9	<i>14.9</i>
BG	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
CZ	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
DK	23.2	23.2	22.6	22.2	21.5	22.2	25.0	24.5	25.2	25.5	25.9	26.1	25.5
DE	2.8	2.8	3.2	3.3	3.3	3.3	3.5	3.8	3.9	4.0	4.1	4.1	4.1
EE	3.3	6.0	5.9	5.0	3.9	5.2	8.4	8.2	6.8	6.2	5.9	5.9	5.7
IE	1.2	0.9	<i>0.9</i>	<i>0.9</i>	0.9	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	1.9	2.0	2.2	2.2	2.2
EL	12.1	14.1	16.0	17.0	18.1	19.1	20.6	22.1	19.7	23.1	<i>23.1</i>	<i>23.1</i>	<i>23.1</i>
ES	6.2	6.3	6.6	6.6	6.2	6.6	7.4	8.9	9.8	10.9	11.9	12.3	12.1
FR	16.8	17.3	16.5	16.7	16.9	<i>17.7</i>	18.5	20.0	<i>20.0</i>	17.0	17.6	18.2	18.5
HR	2.6	2.3	2.1	2.4	2.6	2.8	2.9	3.0	2.5	2.9	3.2	3.1	2.4
IT	21.5	22.4	22.8	22.6	22.0	22.5	24.4	24.9	25.5	26.2	27.0	28.2	28.2
CY	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
LV	1.6	1.7	1.9	1.7	0.9	2.1	3.6	4.7	5.2	5.2	5.3	5.6	5.7
LT	2.5	2.5	2.6	3.0	3.7	5.2	7.7	6.9	6.3	4.1	3.5	3.5	4.5
LU	11.4	11.1	12.3	11.9	11.4	11.3	11.6	11.5	12.2	12.4	11.3	<i>11.0</i>	<i>11.0</i>
HU	1.6	1.6	1.8	1.9	7.4	8.4	3.4	2.6	0.8	1.0	1.0	0.9	0.8
MT	14.8	15.1	15.7	16.5	16.2	16.3	16.8	17.3	17.3	18.0	18.3	18.8	19.4
NL	18.0	18.2	18.8	18.4	17.9	17.0	18.9	18.6	19.4	20.2	22.2	20.7	21.9
AT	19.6	18.6	17.8	18.1	18.0	18.1	18.4	19.0	19.3	19.7	19.8	20.7	20.0
PL	17.7	18.1	16.9	17.3	15.6	15.6	17.3	17.5	17.6	17.7	18.7	18.5	17.8
PT	12.4	13.5	14.2	14.9	15.6	15.7	16.7	18.3	19.7	19.7	23.4	23.8	23.8
RO	0.5	0.5	1.1	1.4	1.9	1.9	4.5	5.7	5.3	5.5	6.3	5.7	5.5
SI	2.6	2.5	2.5	2.3	2.1	2.2	2.3	2.5	2.8	2.7	2.7	3.3	3.3
SK	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
FI	17.9	18.4	18.5	18.3	17.8	17.4	19.0	20.0	20.1	20.7	21.6	22.1	22.0
SE	26.5	26.3	23.9	24.1	22.4	22.9	24.1	22.5	20.9	21.4	21.6	20.5	19.9
UK	1.7	1.7	1.6	1.7	1.7	1.7	1.2	1.9	2.1	2.3	2.4	2.5	2.5
NO	9.7	9.9	9.8	9.9	9.9	9.8	10.5	10.8	9.6	10.0	9.7	<i>10.0</i>	<i>10.0</i>

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services

Table F.4: Personal income tax revenue allocated to capital income
(% of total revenue of personal income tax)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
BE	-1.4	-1.1	-1.1	-1.6	-2.3	-3.0	-3.7	-4.4	-4.5	-3.9	-3.3	-3.9	-3.9
BG	2.2	2.2	2.5	4.1	3.7	6.5	5.0	3.6	3.9	3.6	3.3	3.3	3.3
CZ	3.1	2.8	2.5	2.2	2.2	2.4	2.3	1.9	2.2	2.3	2.4	2.1	2.4
DK	-2.9	-2.0	-0.7	-0.3	0.3	-2.3	-3.9	-0.7	-1.1	-0.8	0.3	1.0	2.1
DE	4.0	3.9	3.9	4.5	5.0	5.8	5.0	3.0	3.0	3.0	3.0	2.9	2.9
EE	3.2	2.0	5.7	4.4	4.1	3.1	1.3	1.9	2.3	1.9	1.9	2.0	2.8
IE	6.8	7.2	7.2	7.2	7.5	7.5	7.5	7.5	5.7	6.0	5.9	5.4	5.4
EL	12.1	12.0	11.8	11.8	11.4	11.4	11.3	11.2	11.9	11.7	<i>11.7</i>	<i>11.7</i>	<i>11.7</i>
ES	10.8	10.3	11.8	15.4	14.8	13.4	12.4	10.2	10.7	10.8	10.9	11.3	11.7
FR	7.0	6.6	7.3	9.5	9.3	<i>9.4</i>	9.4	10.9	<i>10.9</i>	15.8	17.1	16.6	16.4
HR	12.1	11.6	9.4	9.1	8.3	7.7	7.6	8.2	8.3	9.2	11.0	11.8	16.1
IT	5.1	4.6	4.7	4.8	5.2	5.1	5.2	5.3	4.7	3.8	4.0	3.9	3.9
CY	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>
LV	1.3	0.8	0.2	1.1	2.0	0.9	0.8	2.4	5.8	7.1	7.5	6.9	6.2
LT	3.5	4.9	6.0	4.4	5.0	5.2	3.9	4.6	5.7	6.7	7.0	7.6	7.5
LU	5.7	6.0	6.4	5.7	7.8	7.3	5.6	6.7	6.2	5.8	4.5	4.1	4.1
HU	9.8	8.5	8.7	9.1	10.0	5.7	13.9	10.8	10.9	9.0	9.2	9.6	10.2
MT	6.3	7.4	7.5	5.9	5.9	6.0	5.9	5.2	5.3	4.1	3.9	3.1	2.2
NL	-13.0	-11.9	-13.2	-11.7	-11.4	-11.9	-12.7	-11.3	-11.6	-10.6	-9.2	-7.3	-6.0
AT	2.1	2.3	2.7	2.9	3.0	3.3	2.9	2.7	2.5	2.5	2.5	2.3	2.3
PL	5.8	4.2	6.6	7.6	9.0	6.6	6.7	6.5	6.7	7.3	7.5	5.6	5.7
PT	15.4	13.7	13.2	12.6	14.8	17.0	16.6	13.1	14.9	19.7	15.3	15.2	15.2
RO	31.4	32.3	25.8	24.7	23.7	25.1	22.6	15.2	17.1	16.4	14.9	23.1	26.7
SI	1.8	2.2	2.7	5.1	8.7	8.2	5.8	5.6	5.4	7.3	4.6	5.0	5.0
SK	3.2	2.5	1.5	1.8	1.9	1.8	1.5	1.5	1.2	1.3	1.4	1.3	1.1
FI	3.8	5.0	5.8	6.8	8.0	6.3	4.7	5.8	5.7	5.3	5.6	6.6	6.9
SE	1.8	2.5	4.6	7.0	8.6	4.6	4.4	5.7	4.7	4.4	5.1	6.9	8.6
UK	10.9	11.5	12.0	12.5	13.1	13.7	14.1	12.0	11.4	12.4	13.3	13.4	14.1
NO	5.8	5.6	6.7	7.3	8.7	8.2	9.1	9.6	9.8	9.7	10.1	10.2	10.2

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.
Source: European Commission services

Effective average tax rate

The methodology used for the calculation of the effective tax rates is set out by Devereux and Griffith (1999, 2003), and has also been used in an earlier study by the European Commission in 2001⁽³⁰⁾. The methodology has been applied for the calculation of effective tax rates in the EU and other countries by ZEW on a yearly basis⁽³¹⁾.

The basic approach proposed by Devereux and Griffith (1999, 2003) is to consider a hypothetical incremental investment located in a specific country undertaken by a company resident possibly in the same country, but also possibly in another country. Given a post-tax real rate of return required by the company's shareholder, it is possible to use the tax code to compute the implied required pre-tax real rate of return, known as the cost of capital⁽³²⁾. The proportionate difference between the cost of capital and the required post-tax real rate of return is known as the effective marginal tax rate (EMTR)⁽³³⁾.

This approach is based on the presumption that firms undertake all investment projects which earn at least the required rate of return. For a given required post-tax rate of return, the more severe the tax system, the higher is the cost of capital, and hence the less likely that any specific investment project will be undertaken.

A complementary approach is to consider discrete choices for investment, and in particular the discrete location choice. If two locations are mutually exclusive, then the company must choose between them. In this case, the impact of taxation on the choice is measured by the proportion of total income taken in tax in each location. Devereux and Griffith (1999, 2003) proposed a measure of an effective average tax rate (EATR)⁽³⁴⁾ to identify the effect of taxation on such discrete location choices.

In both cases, the hypothetical investment takes place in one period and generates a return in the next period. It is assumed throughout that the tax system is expected to remain unchanged over the life of the investment. The impact of taxation depends on a number of features of the tax system, including the statutory tax rate, capital allowances, the treatment of interest deduction, the allowance for corporate equity, the treatment of foreign source income, wealth taxes paid by the company, as well as possibly the treatment at the corporate and personal level of dividends paid by the company, and wealth and capital gains taxes at the personal level.

The forward-looking effective tax rates offer a convenient theoretical framework for summarising at a broad level the interaction of tax rules relating to capital investment. It should be noted that the indicator should be interpreted with caution, taking into account the assumptions related to the hypothetical investment as well as to the modelling detail of the tax systems under consideration. The measures presented here should also be distinguished from backward-looking approaches, as derived from published data on tax payments, either from company accounting records or from tax receipts. The latter offer the advantage that they are based on real-life data, but are subject to a number of limitations when analysing investment decisions: time lags in information and a lack of framework to distinguish between economic effects and tax effects, and the absence of a time perspective.

A) Economic assumptions

Several assumptions need to be made in order to define the hypothetical investment project analysed in this report, and the economic conditions under which it would take place. The following is assumed:

- The investment is made in the manufacturing sector.
- The shareholder is assumed to be able to earn a real rate of return of 5 % on an alternative investment. If the alternative investment is not taxed, this is also the post-tax return required by the shareholder on the hypothetical investment analysed. Any tax on the alternative asset reduces the required post-tax rate of return on the hypothetical investment.
- The inflation rate is assumed to be 2 % in all countries.
- Separate investments in five different assets are considered. They are as follows, together with the true economic depreciation rate assumed in each case (based on a study from the Ifo Institute in Munich): intangibles (taken for tax purposes here to be the purchase of a patent) (depreciation rate of 15.35 %); industrial buildings (3.1 %); machinery (17.5 %); financial assets (zero); and inventories (zero). In presenting averages over different forms of investment, these assets are weighted equally.

⁽³⁰⁾ European Commission (2001a)

⁽³¹⁾ For the most recent report see ZEW (2015), *Effective Tax Levels using the Devereux/Griffith Methodology*, Mannheim.

⁽³²⁾ In the absence of personal taxes, the company is assumed to be required to earn a post-tax real rate of return of 5 %. The cost of capital is the implied required pre-tax real rate of return. The cost of capital is calculated for each of 15 different types of investment (5 assets, each possibly financed from 3 sources).

⁽³³⁾ The EMTR is a straightforward calculation as the proportionate difference between the cost of capital and the post-tax real rate of return of 5 %. The EMTR is not represented in the tables, since, in the absence of personal taxes, it does not provide more information than the cost of capital.

⁽³⁴⁾ The effective average tax rate is in principle the relevant rate for analysing discrete investment choices, such as where to locate. The EATR is calculated for each of 15 different types of investment (5 assets, each possibly financed from 3 sources). However, now there is not only a post-tax real rate of return required by the shareholder, but also a fixed pre-tax real rate of 20 %, while the minimum required post-tax real rate of return (in the absence of personal taxes) remains at 5 %. This generates an investment project with a positive net present value. The EATR is a measure of the present value of taxes paid expressed as a proportion of the net present value of the income stream (excluding the initial cost of the investment).

- Three sources of finance for investment in each asset are separately considered: retained earnings, new equity and debt. In presenting averages over different forms of investment, weights used are taken from OECD (1991): retained earnings 55 %, new equity 10 % and debt 35 %.
- The methodology has been also applied to compute effective tax rates at the shareholder level. Three types of shareholders are considered: zero-rate, top-rate non-qualified and top-rate qualified. In this report the shareholder taxation in the personal income tax is assumed to be zero. Only corporate taxation is considered.

B) Description of the tax parameters

Common figures to all countries for the real rate of return, the inflation rate, the true economic depreciation on assets and the weights for investments and sources of finance are used in order to identify differences in effective tax rates due to tax regimes, rather than due to differences in underlying economic conditions.

The types of parameters incorporated into the model are as follows:

- statutory corporation tax rates, including surcharges and typical local tax rates on profit, as well as various special rates which apply to specific forms of income or expenditure;
- corporate real estate taxes, net wealth taxes and other non-profit taxes on assets;
- capital allowances for industrial buildings, machinery, intangibles (the purchase of a patent) and the tax treatment of financial assets and inventories.

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