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Belgium

Table Belgium.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.4	13.5	13.8	13.8	13.7	13.5	13.8	13.7	13.8	13.7	13.3	13.6	13.1	17	72.4
VAT	7.0	6.9	7.0	6.9	6.8	6.6	6.7	6.7	6.7	6.6	6.3	6.7	6.5	25	36.0
Taxes and duties on imports excluding VAT	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	9	3.9
Taxes on products, except VAT and import duties	3.9	4.0	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.3	4.2	4.3	3.8	8	20.9
Other taxes on production	1.9	2.0	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.2	2.2	2.0	2.1	9	11.7
Direct taxes	16.1	16.7	17.1	17.8	17.7	17.3	16.9	17.5	17.7	16.4	16.5	16.5	17.2	4	95.4
Personal income taxes	12.1	12.4	12.5	13.0	12.9	12.4	12.0	12.0	11.8	11.3	11.8	11.2	11.9	4	65.9
Corporate income taxes	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	3.8	4.0	7	21.9
Other	1.5	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.5	1.4	4	7.7
Social contributions	14.0	14.2	14.3	14.4	14.2	14.2	13.6	13.5	13.4	13.3	13.6	13.0	13.0	8	71.8
Employers'	8.5	8.7	8.8	8.8	8.7	8.7	8.2	8.1	7.9	7.9	8.1	7.7	7.8	7	43.0
Households'	5.5	5.5	5.6	5.6	5.5	5.5	5.4	5.4	5.4	5.4	5.5	5.2	5.2	14	28.8
Total	43.6	44.4	45.3	46.0	45.7	45.0	44.2	44.7	44.8	43.5	43.4	43.2	43.3	2	239.7
B. Structure by level of government	as % of total taxation														
Central government	28.6	26.7	29.1	29.5	29.7	33.0	29.2	28.7	29.5	27.1	25.5	27.4	28.1	26	67.3
State government¹	24.1	25.0	24.7	24.7	24.6	24.2	27.1	26.7	26.3	26.8	26.7	26.0	26.1		62.5
Local government	5.2	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	5.1	4.5	4.6	15	11.0
Social security funds	40.9	42.0	40.4	40.0	40.0	36.6	37.2	38.3	38.3	39.7	41.3	40.8	39.7	4	95.2
EU institutions	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	1.3	1.6	1	3.7
C. Structure by economic function	as % of GDP														
Consumption	10.9	10.8	10.9	10.9	10.8	10.6	10.9	10.9	11.0	10.8	10.4	10.7	10.3	22	56.9
Labour	23.7	24.2	24.2	24.4	24.2	23.7	22.6	22.6	22.4	22.0	22.9	21.7	22.3	6	123.3
of which on income from employment	21.8	22.2	22.2	22.4	22.1	21.6	20.6	20.5	20.3	19.9	20.4	19.4	19.8	4	109.9
Paid by employers	8.5	8.7	8.8	8.9	8.7	8.7	8.2	8.1	7.9	7.9	8.1	7.8	7.8	10	43.0
Paid by employees	13.3	13.5	13.4	13.6	13.3	12.9	12.4	12.4	12.3	12.0	12.3	11.7	12.1	5	66.9
Paid by non-employed	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.2	2.6	2.3	2.4	9	13.3
Capital	8.8	9.2	10.1	10.6	10.6	10.5	10.5	11.1	11.3	10.5	9.9	10.5	10.6	4	58.6
Income of corporations	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	3.8	4.0	7	22.4
Income of households	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.3	0.4	0.4	21	2.4
Income of self-employed	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.3	2.2	2.2	6	12.4
Stock of capital	3.8	3.9	4.3	4.4	4.4	4.3	4.2	4.1	4.1	4.1	4.0	4.2	3.9	4	21.4

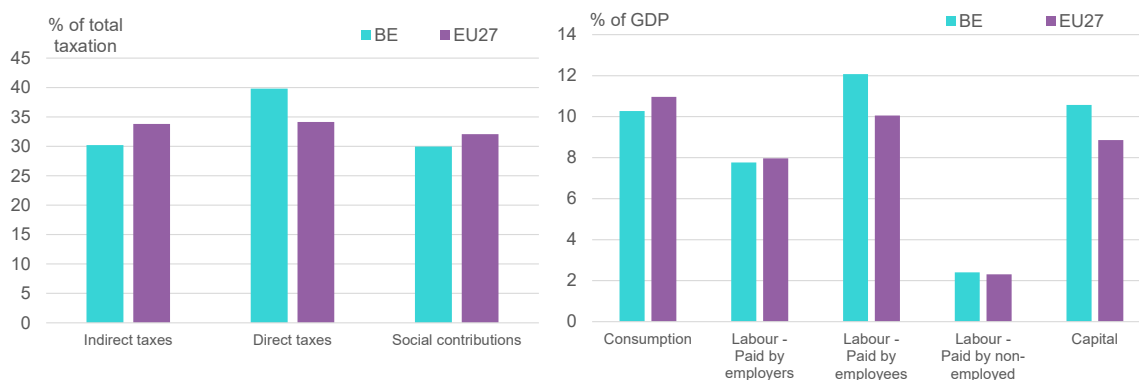
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.4	2.6	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	2.5	2.5	2.2	13	12.3
Energy	1.6	1.7	1.7	1.7	1.7	1.7	1.9	1.9	1.9	1.9	1.7	1.8	1.6	13	8.6
of which transport fuel taxes	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.0	1.1	0.8	19	4.6
Transport	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	8	3.1
Pollution and resources	0.15	0.14	0.13	0.13	0.13	0.12	0.13	0.12	0.13	0.12	0.13	0.11	0.11	11	0.6
E. Property taxes as % of GDP															
Taxes on property	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.5	3.5	3.5	3.5	3.6	3.4	2	18.6
Recurrent taxes on immovable property	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	5	6.6
Other taxes on property	1.8	2.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.2	2.2	2.4	2.2	2	12.0
F. Implicit tax rates %															
Consumption	17.6	17.4	17.4	17.4	17.4	17.3	17.8	17.7	17.8	17.7	17.4	18.1	16.9	21	
Labour	42.9	43.2	43.0	43.2	43.1	43.2	41.7	41.6	41.2	40.5	40.7	40.4	41.1	3	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2		1.2
Tax expenditure component	0.2	0.3	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2		0.9
Transfer component	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1		0.3
Total tax revenue adjusted for payable tax credits	43.4	44.1	45.0	45.8	45.5	44.9	44.1	44.6	44.7	43.3	43.2	43.0	43.1		238.8

NB: data by level of government are based in 'ultimately received tax revenue'

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.

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

Graph BE.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Bulgaria

Table Bulgaria.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.9	14.0	14.5	15.5	15.1	15.4	15.6	15.5	15.0	15.5	15.3	15.2	16.4	6	14.0
VAT	8.3	8.3	8.5	9.1	9.0	8.8	9.1	9.3	9.1	9.2	9.1	9.4	9.1	10	7.8
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	0.3	2.3	2	2.0
Taxes on products, except VAT and import duties	4.9	5.0	5.0	5.2	4.9	5.4	5.3	5.0	4.6	4.7	4.5	4.2	3.4	11	3.0
Other taxes on production	0.5	0.5	0.7	0.9	1.0	1.0	1.1	1.0	1.0	1.3	1.4	1.2	1.5	14	1.3
Direct taxes	4.9	4.8	4.8	5.2	5.5	5.7	5.8	6.1	6.1	6.1	6.1	6.8	6.5	26	5.6
Personal income taxes	2.8	2.7	2.7	2.9	3.1	3.1	3.1	3.4	3.3	3.3	3.5	3.4	3.1	26	2.7
Corporate income taxes	1.8	1.8	1.7	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.2	2.8	2.9	18	2.5
Other	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	16	0.4
Social contributions	6.6	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.8	9.1	8.9	8.3	23	7.1
Employers'	4.2	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.2	5.3	5.5	5.5	5.1	18	4.4
Households'	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.2	3.4	3.5	3.6	3.4	3.2	21	2.7
Total	25.4	25.5	26.1	28.1	28.4	28.9	29.2	29.8	29.7	30.4	30.5	30.8	31.1	23	26.7
B. Structure by level of government															
as % of total taxation															
Central government	70.4	70.2	70.5	70.0	68.9	69.6	69.7	68.8	67.1	67.5	66.5	67.2	70.0	5	18.7
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.9	3.0	3.0	3.0	3.0	2.9	3.1	3.0	3.0	2.9	2.9	3.1	2.6	20	0.7
Social security funds	26.1	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	28.8	26.6	21	7.1
EU institutions	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	1.0	0.8	6	0.2
C. Structure by economic function															
as % of GDP															
Consumption	13.4	13.5	13.7	14.6	14.2	14.6	14.7	14.7	14.1	14.3	14.0	14.1	12.9	8	11.1
Labour	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	11.1	10.4	26	9.0
of which on income from employment	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	11.1	10.4	26	9.0
Paid by employers	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.3	5.6	5.5	5.1	20	4.4
Paid by employees	4.2	4.1	4.5	4.8	5.1	5.1	5.2	5.4	5.6	5.7	5.9	5.6	5.3	27	4.6
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	27	0.0
Capital	3.6	3.6	3.8	4.2	4.4	4.5	4.6	4.7	4.7	5.0	5.0	5.6	7.8	13	6.7
Income of corporations	2.0	1.9	1.9	2.1	2.1	2.3	2.3	2.4	2.3	2.4	2.2	2.9	3.0	20	2.6
Income of households	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.4	0.4	22	0.3
Income of self-employed	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.7	0.6	21	0.5
Stock of capital	0.7	0.7	0.9	1.1	1.2	1.2	1.3	1.1	1.2	1.5	1.6	1.5	3.9	3	3.3

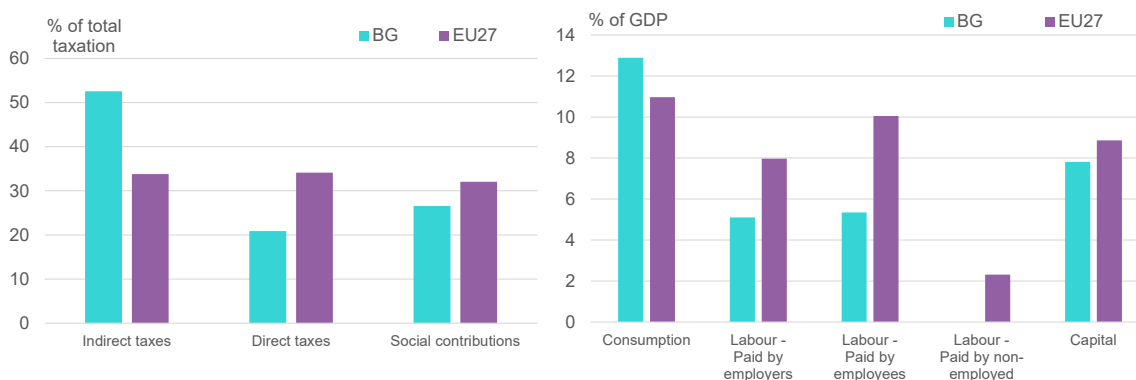
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.7	2.7	2.6	2.9	2.8	3.0	3.0	2.8	2.6	3.0	3.0	2.8	4.8	2	4.1
Energy	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.4	2.2	2.6	2.7	2.5	4.5	2	3.9
of which transport fuel taxes ²	2.4	2.3	2.3	2.4	2.2	2.4	2.1	2.1	1.9	1.9	1.8	1.7	1.3	6	1.1
Transport	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	18	0.2
Pollution and resources	0.08	0.08	0.05	0.08	0.07	0.07	0.07	0.06	0.06	0.05	0.04	0.04	0.03	19	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.5	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.8	0.7	21	0.6
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	21	0.2
Other taxes on property	0.2	0.2	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.5	18	0.4
F. Implicit tax rates															
%															
Consumption	17.5	18.1	17.8	19.5	19.0	20.0	20.6	20.7	20.0	20.7	21.0	21.0	19.0	12	
Labour	23.2	23.9	23.3	23.5	24.1	23.9	23.9	24.5	24.8	25.4	25.4	25.2	24.9	27	
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 DG Taxation and Customs Union estimation

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

Graph BG.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Czechia

Table Czechia.1: Tax Revenue

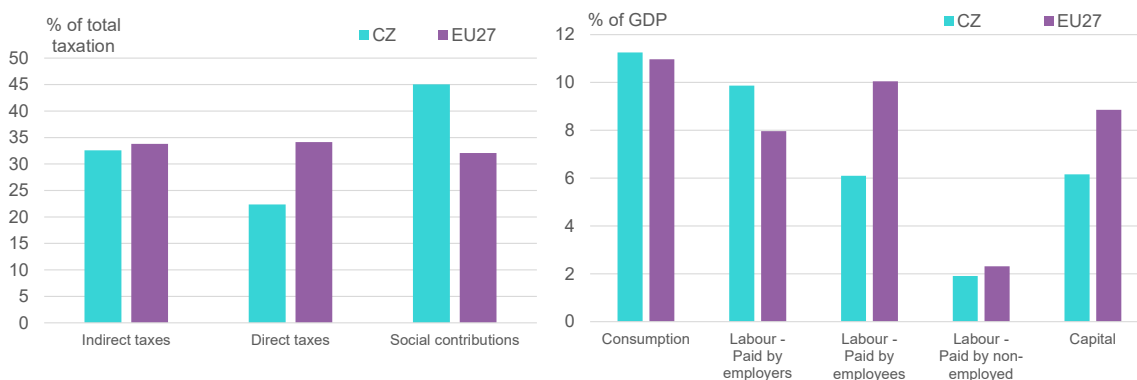
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.2	12.0	12.4	12.7	12.0	12.3	12.4	12.4	12.1	12.0	11.6	11.7	11.5	23	31.8
VAT	6.6	6.8	7.0	7.3	7.4	7.2	7.4	7.6	7.6	7.5	7.4	7.6	7.9	15	21.9
Taxes and duties on imports excluding VAT	1.4	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	1.5	1.7	1.5	4	4.1
Taxes on products, except VAT and import duties	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.1	2.0	1.7	1.6	24	4.3
Other taxes on production	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.6	24	1.6
Direct taxes	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.5	8.5	7.7	7.9	20	21.8
Personal income taxes	3.7	4.0	4.0	4.1	4.2	4.0	4.3	4.5	4.8	5.0	5.2	3.7	3.6	23	9.9
Corporate income taxes	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	3.8	4.2	6	11.5
Other	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	25	0.4
Social contributions	14.4	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.4	15.9	16.5	15.9	2	43.9
Employers'	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	10.2	9.9	3	27.3
Households'	5.2	5.3	5.3	5.3	5.2	5.2	5.3	5.3	5.4	5.5	5.7	6.3	6.0	10	16.7
Total	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	35.9	35.9	35.9	35.3	17	97.5
B. Structure by level of government															
as % of total taxation															
Central government	69.3	69.8	70.0	69.4	68.6	69.1	68.6	68.8	68.2	68.2	66.9	64.9	64.4	14	62.8
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	14.0	13.9	13.8	14.5	14.9	14.7	15.3	15.2	15.6	15.5	15.4	16.3	17.2	4	16.7
Social security funds	16.2	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.8	17.3	18.3	17.8	22	17.4
EU institutions	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.6	19	0.5
C. Structure by economic function															
as % of GDP															
Consumption	10.7	11.5	11.9	12.2	11.4	11.8	11.8	11.9	11.6	11.5	11.3	11.4	11.3	18	31.1
Labour	17.0	17.3	17.5	17.5	17.6	17.2	17.8	18.2	19.0	19.2	20.2	19.0	17.9	14	49.4
of which on income from employment	15.7	16.0	16.2	16.3	16.2	15.9	16.5	16.9	17.7	17.9	18.5	16.9	16.0	13	44.1
Paid by employers	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	10.2	9.9	4	27.3
Paid by employees	6.5	6.7	6.8	6.9	7.0	6.7	7.1	7.3	7.8	8.0	8.4	6.7	6.1	25	16.8
Paid by non-employed	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.7	2.1	1.9	11	5.3
Capital	5.1	5.1	5.1	5.2	5.1	5.3	5.4	5.4	5.4	5.2	4.4	5.5	6.2	20	17.0
Income of corporations	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	3.8	4.2	6	11.5
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	0.2	0.5	18	1.4
Income of self-employed	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.1	1.1	0.7	1.0	1.1	11	3.0
Stock of capital	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.5	0.5	0.4	27	1.1

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.0	1.9	1.8	1.5	25	4.1
Energy	2.1	2.2	2.1	1.9	2.0	1.9	2.0	1.9	1.8	1.9	1.8	1.7	1.4	16	4.0
of which transport fuel taxes	1.9	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.4	1.3	1.2	11	3.2
Transport	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	0.1
Pollution and resources	0.03	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	24	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.3	0.3	0.3	26	0.8
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	22	0.5
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.1	0.1	0.1	24	0.3
F. Implicit tax rates															
%															
Consumption	17.4	18.8	19.5	19.9	19.1	20.2	20.3	20.5	20.0	20.1	20.3	20.8	20.0	9	
Labour	38.3	38.8	38.5	38.8	39.1	38.8	39.5	39.5	40.0	40.2	40.3	37.2	36.0	12	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6		1.7
Tax expenditure component	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4		1.1
Transfer component	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2		0.6
Total tax revenue adjusted for payable tax credits	32.4	33.5	34.0	34.4	33.7	33.8	34.6	34.9	35.4	35.4	35.4	35.4	34.9		96.4

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.

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

Graph CZ.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Denmark

Table Denmark.1: Tax Revenue

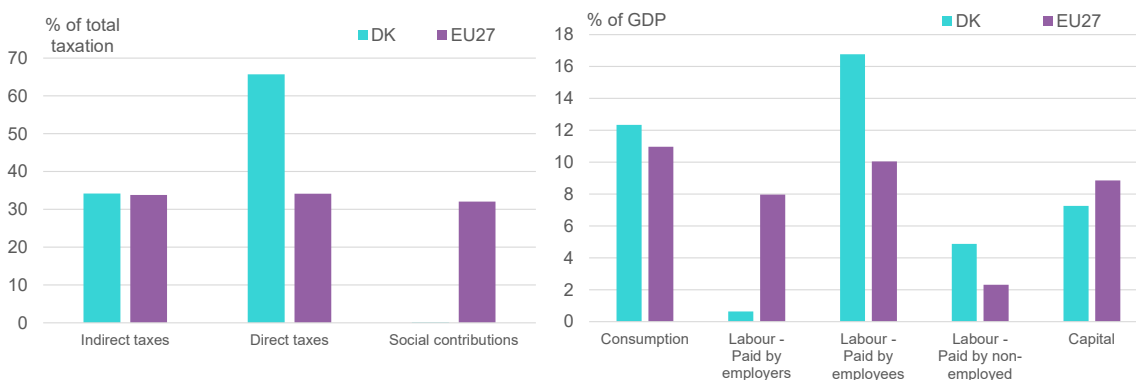
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	16.3	16.4	16.4	16.3	16.0	16.1	16.1	15.9	16.0	15.7	15.9	15.3	14.3	10	54.5
VAT	9.4	9.5	9.5	9.2	9.2	9.1	9.3	9.4	9.6	9.5	9.9	9.6	9.2	7	35.2
Taxes and duties on imports excluding VAT	1.6	1.9	1.9	2.0	1.9	2.0	2.1	2.0	2.0	1.9	1.7	1.5	1.2	6	4.5
Taxes on products, except VAT and import duties	3.2	2.8	2.8	2.8	2.6	2.6	2.4	2.3	2.2	2.0	2.1	2.0	1.8	22	7.0
Other taxes on production	2.0	2.1	2.1	2.3	2.3	2.3	2.3	2.2	2.3	2.3	2.2	2.2	2.1	10	7.9
Direct taxes	28.6	28.6	29.3	29.9	32.8	30.3	29.6	29.8	28.3	31.3	31.4	32.2	27.5	1	104.8
Personal income taxes	24.8	24.8	25.1	25.6	28.5	25.9	25.3	25.2	24.2	26.7	27.2	27.1	23.4	1	88.9
Corporate income taxes	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.9	3.9	3.1	15	11.9
Other	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.4	1.1	1.0	7	3.9
Social contributions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	27	0.2
Employers'	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	27	0.1
Households'	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.1
Total	45.0	45.0	45.8	46.3	48.9	46.4	45.7	45.7	44.4	47.1	47.4	47.6	41.9	6	159.5
B. Structure by level of government															
as % of total taxation															
Central government	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.2	72.7	74.1	72.9	74.0	73.0	4	116.4
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.5	26.9	25.6	26.8	25.6	26.6	2	42.4
Social security funds	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	26	0.1
EU institutions	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	25	0.6
C. Structure by economic function															
as % of GDP															
Consumption	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	14.1	13.6	13.9	13.2	12.3	11	47.0
Labour	22.7	22.8	22.9	24.4	25.5	23.7	23.0	23.0	22.9	23.3	24.2	23.9	22.3	5	84.9
of which on income from employment	17.8	17.8	17.8	17.5	17.2	17.7	18.0	17.9	17.9	18.2	19.0	18.7	17.4	9	66.3
Paid by employers	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	27	2.5
Paid by employees	17.3	17.2	17.2	16.8	16.5	17.1	17.3	17.3	17.2	17.5	18.3	18.0	16.8	1	63.8
Paid by non-employed	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	5.0	5.1	5.3	5.2	4.9	1	18.6
Capital	7.7	7.6	8.2	7.5	9.3	8.6	8.5	8.7	7.4	10.1	9.3	10.5	7.3	15	27.6
Income of corporations	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.9	3.9	3.1	16	11.9
Income of households	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	2.5	2.9	0.8	10	3.0
Income of self-employed	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.9	13	3.4
Stock of capital	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	2.7	2.9	2.9	2.7	2.4	9	9.3

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	3.2	2.8	2.4	8	9.3
Energy	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	1.7	1.5	1.4	17	5.5
of which transport fuel taxes	1.0	0.7	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	24	2.2
Transport	1.4	1.4	1.3	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.1	0.9	1	3.3
Pollution and resources	0.21	0.21	0.23	0.25	0.21	0.23	0.20	0.17	0.17	0.16	0.17	0.16	0.14	8	0.5
E. Property taxes as % of GDP															
Taxes on property	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.7	2.7	2.5	2.3	8	8.6
Recurrent taxes on immovable property	2.0	2.0	2.0	2.1	2.0	2.0	2.0	1.9	2.0	2.0	2.0	1.8	1.7	3	6.4
Other taxes on property	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.7	0.6	0.6	0.6	14	2.2
F. Implicit tax rates %															
Consumption	25.3	25.3	25.2	24.9	24.6	24.6	25.0	24.8	24.7	24.0	24.8	24.1	23.4	1	
Labour	33.6	33.6	34.1	33.6	33.1	34.0	34.5	34.7	34.6	34.8	35.8	36.6	35.4	13	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1		0.3
Tax expenditure component	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1		0.3
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	44.8	44.8	45.5	46.0	48.6	46.2	45.5	45.5	44.2	46.9	47.3	47.5	41.8		159.2

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.

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

Graph DK.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Germany

Table Germany.1: Tax Revenue

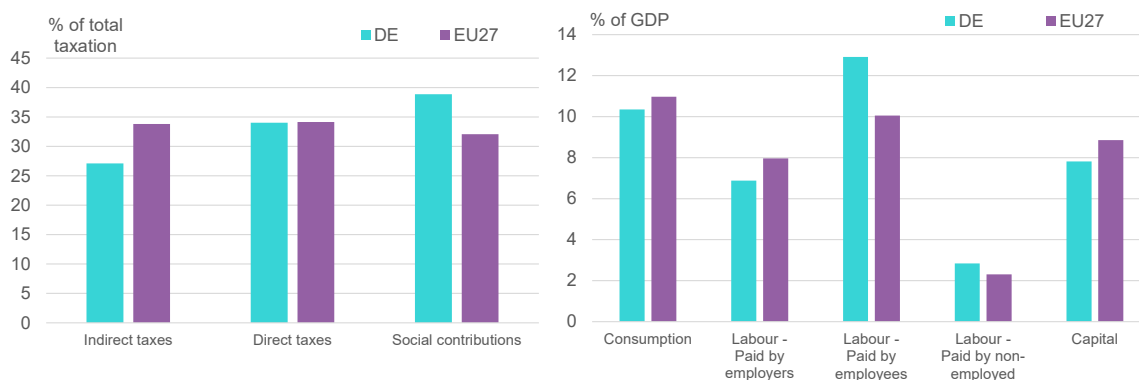
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.0	11.2	11.1	11.0	10.9	11.0	10.9	10.8	10.8	10.8	10.4	11.1	11.1	24	428.6
VAT	7.0	7.1	7.1	7.0	6.9	7.0	7.0	6.9	7.0	7.0	6.5	7.2	7.4	18	285.7
Taxes and duties on imports excluding VAT	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.8	7	31.5
Taxes on products, except VAT and import duties	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	2.2	2.2	2.2	2.1	1.9	21	73.5
Other taxes on production	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.8	1.0	1.0	21	38.0
Direct taxes	11.1	11.5	12.1	12.3	12.3	12.5	12.9	13.1	13.4	13.4	12.8	13.7	13.9	10	538.1
Personal income taxes	8.2	8.2	8.7	9.0	8.9	9.1	9.2	9.5	9.7	9.8	9.6	9.6	9.7	9	376.4
Corporate income taxes	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	3.1	3.2	14	122.6
Other	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.0	1.0	9	39.1
Social contributions	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.7	15.9	16.4	16.1	15.9	3	614.7
Employers'	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.2	7.0	6.9	11	266.6
Households'	8.7	8.6	8.7	8.7	8.7	8.7	8.8	8.9	9.0	9.0	9.2	9.1	9.0	4	348.0
Total	37.3	37.7	38.4	38.5	38.3	38.8	39.2	39.3	39.9	40.1	39.6	40.9	40.8	9	1581.4
B. Structure by level of government															
as % of total taxation															
Central government	30.0	30.5	30.3	30.2	30.0	29.6	28.8	29.0	28.7	28.5	26.6	27.4	27.5	27	435.4
State government¹	21.5	21.6	22.0	22.2	22.4	22.6	23.4	23.1	23.3	23.4	23.7	24.6	24.7		390.8
Local government	7.4	7.6	7.8	7.8	7.7	7.9	8.0	8.1	8.1	8.0	7.7	8.1	8.2	11	129.7
Social security funds	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.6	41.5	39.4	38.9	5	614.7
EU institutions	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.7	11	10.8
C. Structure by economic function															
as % of GDP															
Consumption	10.7	10.8	10.7	10.6	10.5	10.4	10.3	10.2	10.2	10.2	9.6	10.3	10.3	21	401.2
Labour	21.0	20.8	21.4	21.6	21.6	21.7	22.0	22.2	22.6	23.0	23.2	22.8	22.6	4	877.2
of which on income from employment	18.3	18.2	18.7	19.0	18.9	19.1	19.3	19.5	19.8	20.1	20.2	19.9	19.8	5	767.3
Paid by employers	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.2	7.0	6.9	12	266.6
Paid by employees	11.8	11.9	12.3	12.5	12.5	12.6	12.7	12.9	13.2	13.2	13.0	12.9	12.9	3	500.6
Paid by non-employed	2.7	2.6	2.6	2.7	2.6	2.7	2.7	2.8	2.8	2.9	3.1	2.9	2.8	4	110.0
Capital	5.6	6.1	6.3	6.3	6.2	6.6	6.9	7.0	7.1	7.0	6.8	7.7	7.8	12	303.0
Income of corporations	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	3.1	3.2	15	122.6
Income of households	0.4	0.5	0.4	0.5	0.6	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	12	28.2
Income of self-employed	2.1	2.1	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.3	2.4	2.5	2.6	5	99.9
Stock of capital	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.3	1.3	1.3	1.5	1.5	1.3	16	52.3

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.2	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.8	1.6	22	63.3
Energy	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.4	1.5	1.4	20	52.7
of which transport fuel taxes	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	0.8	22	29.4
Transport	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	17	10.7
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	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.2	12	46.7
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	18	15.3
Other taxes on property	0.4	0.4	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.8	10	31.4
F. Implicit tax rates %															
Consumption	16.4	16.7	16.3	16.1	16.1	16.1	15.9	15.8	15.8	15.8	14.9	16.2	16.0	24	
Labour	36.2	36.4	36.6	36.9	36.9	36.9	37.2	37.6	37.7	37.7	37.2	37.6	38.0	8	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	0.0	0.0		0.0
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.

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

Graph DE.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Estonia

Table Estonia.1: Tax Revenue

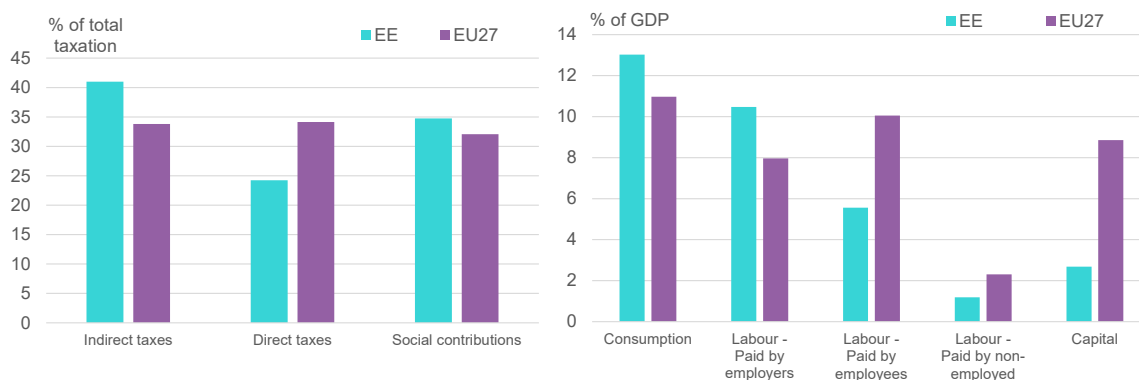
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.9	13.6	13.9	13.5	13.9	14.4	14.8	14.2	14.0	14.3	13.5	13.7	13.5	15	4.9
VAT	8.5	8.2	8.4	8.2	8.5	9.1	9.1	9.0	9.0	8.9	8.9	9.2	9.2	9	3.3
Taxes and duties on imports excluding VAT	4.4	4.5	4.6	4.4	4.4	4.4	4.8	4.3	4.1	4.2	3.4	3.4	3.0	1	1.1
Taxes on products, except VAT and import duties	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	27	0.1
Other taxes on production	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.8	1.1	1.0	1.0	1.2	19	0.4
Direct taxes	6.6	6.3	6.6	7.2	7.4	7.8	7.5	7.2	7.4	7.3	7.7	8.4	8.0	19	2.9
Personal income taxes	5.3	5.1	5.2	5.4	5.7	5.7	5.8	5.6	5.4	5.5	6.0	6.9	6.3	16	2.3
Corporate income taxes	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.6	1.5	1.7	25	0.6
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	27	0.0
Social contributions	12.7	11.6	11.2	11.0	10.9	11.1	11.2	11.4	11.5	11.7	12.1	11.7	11.4	14	4.1
Employers'	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.5	10.8	10.5	10.5	1	3.8
Households'	1.6	1.4	1.3	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.0	25	0.4
Total	33.2	31.5	31.7	31.7	32.1	33.3	33.5	32.8	32.9	33.3	33.3	33.8	32.9	21	11.9
B. Structure by level of government															
as % of total taxation															
Central government	80.3	80.4	80.8	81.7	81.9	82.3	82.3	82.2	82.1	82.0	81.3	82.2	82.5	3	9.8
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.6	26	0.1
Social security funds	17.8	17.6	17.4	16.7	16.6	16.1	16.2	16.4	16.5	16.6	17.4	16.4	16.0	23	1.9
EU institutions	0.5	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.6	0.6	0.5	0.7	0.8	5	0.1
C. Structure by economic function															
as % of GDP															
Consumption	13.2	13.0	13.3	12.9	13.3	13.8	14.2	13.7	13.5	13.8	13.0	13.2	13.0	6	4.7
Labour	17.7	16.4	16.1	16.2	16.3	16.6	16.8	16.8	16.7	16.8	17.7	17.5	17.2	15	6.2
of which on income from employment	16.5	15.4	15.2	15.3	15.3	15.6	15.7	15.7	15.5	15.6	16.2	16.1	16.0	12	5.8
Paid by employers	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.5	10.8	10.5	10.5	3	3.8
Paid by employees	5.3	5.2	5.3	5.4	5.6	5.5	5.6	5.4	5.1	5.1	5.4	5.5	5.6	26	2.0
Paid by non-employed	1.2	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.2	1.2	1.5	1.4	1.2	18	0.4
Capital	2.3	2.1	2.3	2.6	2.6	3.0	2.5	2.3	2.8	2.6	2.6	3.2	2.7	26	1.0
Income of corporations	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.6	1.5	1.7	26	0.6
Income of households	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.3	1.0	0.5	19	0.2
Income of self-employed	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	26	0.0
Stock of capital	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	26	0.2

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.9	2.7	2.7	2.6	2.7	2.7	3.0	2.9	2.7	3.2	2.4	2.3	2.3	11	0.8
Energy	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	2.4	2.9	2.2	2.1	2.1	7	0.8
of which transport fuel taxes	2.1	2.1	2.0	1.9	1.9	2.0	2.2	2.2	2.0	2.3	1.5	1.5	1.3	5	0.5
Transport	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	26	0.0
Pollution and resources	0.31	0.29	0.26	0.28	0.29	0.29	0.30	0.29	0.28	0.21	0.16	0.16	0.16	6	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	0.3	0.3	0.3	0.3	0.3	0.3	27	0.1
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	25	0.1
Other taxes on property	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.0
F. Implicit tax rates %															
Consumption	20.9	21.5	21.7	20.8	21.7	22.3	23.1	22.9	22.7	23.5	22.4	22.8	21.6	5	
Labour	35.4	34.4	34.0	33.8	33.6	32.9	32.9	33.1	32.2	32.2	32.2	33.2	33.7	17	
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	0.0	0.0	0.0	0.0		0.0
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	0.0	0.0	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	33.2	31.5	31.7	31.7	32.1	33.3	33.5	32.8	32.9	33.3	33.3	33.8	32.9		11.9

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.

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

Graph EE.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Ireland

Table Ireland.1: Tax Revenue

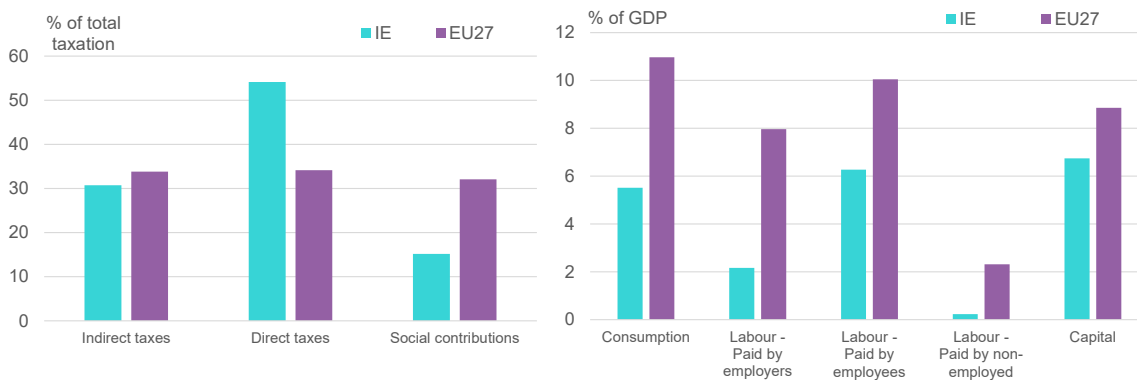
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	10.9	10.5	10.6	10.9	11.0	8.7	8.9	8.4	8.0	7.8	6.4	6.9	6.4	27	32.5
VAT	6.0	5.7	5.8	5.8	5.9	4.5	4.7	4.4	4.3	4.3	3.4	3.8	3.8	27	19.3
Taxes and duties on imports excluding VAT	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	1.1	1.1	1.0	0.9	0.7	8	3.8
Taxes on products, except VAT and import duties	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	1.4	1.4	1.3	1.3	1.1	25	5.5
Other taxes on production	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	0.8	0.9	0.8	23	4.1
Direct taxes	11.8	12.3	12.9	12.9	12.9	10.7	10.9	10.4	10.6	10.4	10.1	10.7	11.3	13	57.3
Personal income taxes	8.7	9.1	9.6	9.5	9.4	7.5	7.6	7.1	7.0	6.9	6.5	6.7	6.5	15	33.0
Corporate income taxes	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	3.6	4.5	3	22.8
Other	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.3	21	1.5
Social contributions	5.1	5.1	4.8	4.9	4.8	3.8	3.9	3.7	3.7	3.7	3.3	3.1	3.2	25	16.0
Employers'	2.9	3.1	2.9	3.0	3.0	2.4	2.5	2.4	2.4	2.4	2.1	2.0	2.0	24	10.0
Households'	2.1	2.0	1.9	2.0	1.8	1.4	1.4	1.3	1.3	1.3	1.2	1.1	1.2	24	6.1
Total	27.8	27.9	28.3	28.8	28.8	23.2	23.7	22.5	22.3	21.9	19.8	20.7	20.9	27	105.9
B. Structure by level of government	as % of total taxation														
Central government	96.2	96.3	96.2	96.4	96.7	97.0	97.0	82.5	82.7	82.5	83.8	84.5	84.1	2	89.1
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.3	3.2	3.4	3.1	2.8	2.5	2.3	2.2	2.1	2.0	1.1	1.3	1.6	22	1.6
Social security funds	:	:	:	:	:	:	:	14.6	14.6	14.9	14.5	13.4	13.5	24	14.3
EU institutions	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	0.6	0.8	0.8	7	0.9
C. Structure by economic function	as % of GDP														
Consumption	9.9	9.5	9.5	9.8	9.8	7.7	7.9	7.5	6.9	6.8	5.6	5.9	5.5	27	27.9
Labour	12.2	12.7	12.8	12.8	12.6	9.7	10.1	9.6	9.5	9.5	8.7	8.7	8.7	27	43.9
of which on income from employment	12.1	12.5	12.6	12.6	12.4	9.6	9.9	9.5	9.3	9.3	8.6	8.5	8.4	27	42.7
Paid by employers	3.1	3.3	3.0	3.1	3.1	2.5	2.6	2.5	2.5	2.6	2.3	2.2	2.2	24	10.9
Paid by employees	8.9	9.2	9.6	9.5	9.3	7.1	7.3	6.9	6.8	6.7	6.3	6.4	6.3	24	31.8
Paid by non-employed	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	22	1.2
Capital	5.7	5.8	6.0	6.2	6.3	5.8	5.7	5.5	5.9	5.7	5.4	6.1	6.7	16	34.1
Income of corporations	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	3.6	4.5	3	22.8
Income of households	0.7	0.7	0.8	0.7	0.7	0.9	0.7	0.6	0.6	0.6	0.6	0.7	0.6	15	3.1
Income of self-employed	1.0	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.7	0.7	0.6	0.6	0.6	20	3.0
Stock of capital	1.6	1.8	1.9	2.0	2.2	1.5	1.3	1.3	1.4	1.3	1.0	1.2	1.0	23	5.2

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.5	2.4	2.4	2.5	2.4	1.9	1.9	1.8	1.6	1.4	1.2	1.1	0.9	27	4.4
Energy	1.5	1.6	1.5	1.5	1.5	1.2	1.2	1.1	1.0	0.8	0.7	0.7	0.5	27	2.6
of which transport fuel taxes	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	0.7	0.7	0.5	0.5	0.4	27	2.0
Transport	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.6	0.5	0.4	0.3	14	1.8
Pollution and resources	0.04	0.04	0.04	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.00	0.00	0.00	26	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.4	1.6	1.7	1.8	1.9	1.3	1.2	1.1	1.2	1.1	0.9	1.1	0.9	16	4.7
Recurrent taxes on immovable property	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.6	0.5	0.3	0.4	0.4	17	2.1
Other taxes on property	0.6	0.8	0.9	0.8	1.0	0.6	0.5	0.5	0.6	0.6	0.6	0.7	0.5	17	2.7
F. Implicit tax rates															
%															
Consumption	18.2	17.9	18.2	19.0	19.9	20.0	20.1	20.1	19.3	19.7	18.1	19.8	18.6	13	
Labour	28.9	31.2	31.7	32.1	33.1	32.5	32.3	31.9	32.3	32.5	31.4	33.1	34.8	15	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1		0.4
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.

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

Graph IE.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Greece

Table Greece.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	12.8	13.9	14.5	14.9	16.3	16.7	17.9	17.9	18.0	17.8	17.0	17.5	19.4	2	40.0
VAT	7.1	7.4	7.3	7.0	7.2	7.3	8.2	8.3	8.5	8.4	7.8	8.4	9.0	11	18.6
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4	12	0.8
Taxes on products, except VAT and import duties	4.7	5.1	5.3	5.6	5.6	5.4	5.7	5.4	5.7	5.8	5.5	5.3	6.8	1	14.0
Other taxes on production	0.8	1.2	1.8	2.1	3.4	3.8	3.8	3.8	3.4	3.3	3.4	3.5	3.2	4	6.6
Direct taxes	8.4	9.5	11.1	10.6	9.9	9.6	10.3	10.1	10.4	9.5	9.5	9.6	9.7	17	20.0
Personal income taxes	4.0	4.8	7.0	5.9	5.9	5.7	5.9	6.3	6.4	5.9	6.3	5.9	5.5	18	11.4
Corporate income taxes	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	22	5.1
Other	1.9	2.6	2.9	3.5	2.1	1.8	1.8	1.8	1.9	1.7	1.8	1.7	1.6	1	3.4
Social contributions	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.1	12.9	12.9	12.2	12	25.2
Employers'	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	6.2	5.6	15	11.6
Households'	5.9	6.0	6.2	6.0	6.0	6.3	6.6	6.9	6.6	6.6	7.0	6.7	6.6	8	13.6
Total	32.3	34.3	36.7	36.3	36.7	36.9	39.2	39.7	40.3	39.5	39.5	40.0	41.2	8	85.2
B. Structure by level of government	as % of total taxation														
Central government	64.2	66.6	67.6	68.0	69.2	69.0	69.8	67.5	67.5	66.2	64.1	64.8	67.2	9	57.2
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.5	2.3	2.3	21	2.0
Social security funds	33.1	30.8	29.7	29.2	28.1	28.2	27.4	29.6	29.7	30.8	32.8	32.4	29.8	13	25.4
EU institutions	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	14	0.6
C. Structure by economic function	as % of GDP														
Consumption	12.0	12.8	13.3	13.6	13.8	13.8	15.0	15.1	15.3	15.2	14.5	15.0	17.0	2	35.1
Labour	13.7	13.8	15.9	14.7	14.6	14.7	15.4	16.3	16.6	16.4	17.5	17.2	16.2	16	33.4
of which on income from employment	12.9	12.9	14.3	13.4	13.1	13.2	13.7	14.6	14.8	15.0	15.9	15.6	14.8	15	30.5
Paid by employers	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	6.2	5.6	16	11.6
Paid by employees	7.8	8.0	9.4	8.7	8.6	8.8	9.3	9.8	9.5	9.4	10.0	9.5	9.2	14	19.0
Paid by non-employed	0.9	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	1.6	1.5	1.4	15	2.9
Capital	6.6	7.6	7.5	8.0	8.3	8.4	8.9	8.3	8.4	7.9	7.6	7.9	8.0	11	16.6
Income of corporations	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	23	5.1
Income of households	1.3	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	1.3	1.3	1.2	6	2.5
Income of self-employed	0.6	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.9	0.8	0.8	14	1.6
Stock of capital	2.2	3.2	3.7	4.1	3.8	4.2	4.2	4.1	3.9	3.9	4.0	3.8	3.6	5	7.4

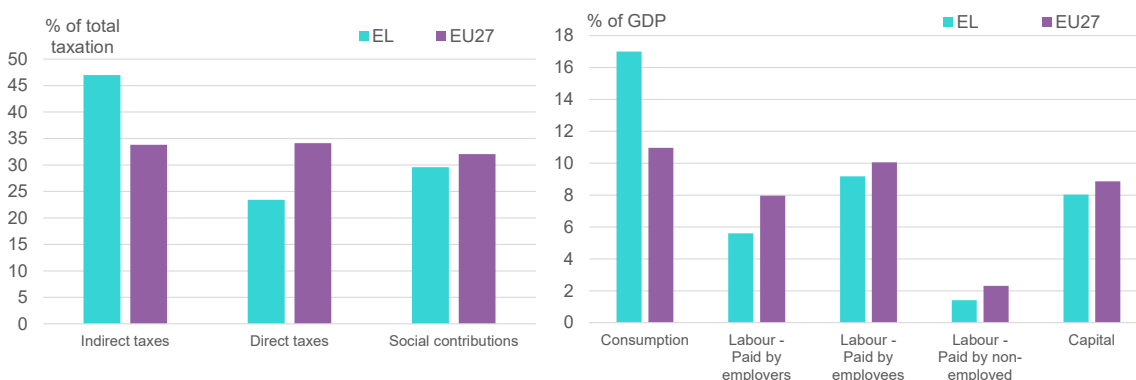
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.7	3.0	3.7	4.0	4.1	4.2	4.2	4.4	4.1	4.2	4.1	4.2	5.6	1	11.6
Energy	2.0	2.3	3.0	3.3	3.4	3.4	3.4	3.6	3.3	3.4	3.3	3.4	4.8	1	9.9
of which transport fuel taxes ²	1.7	1.8	1.9	1.8	1.9	1.8	1.8	1.8	1.9	1.8	1.7	1.7	1.5	2	3.1
Transport	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	4	1.6
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.01	0.04	16	0.1
E. Property taxes															
as % of GDP															
Taxes on property	2.0	2.8	3.3	3.6	3.2	3.5	3.5	3.5	3.3	3.3	3.4	3.2	3.0	3	6.2
Recurrent taxes on immovable property	1.0	2.0	2.3	2.7	2.5	2.7	2.8	2.7	2.6	2.4	2.6	2.4	2.2	2	4.5
Other taxes on property	0.9	0.8	1.0	0.8	0.7	0.8	0.8	0.8	0.7	0.9	0.8	0.8	0.8	8	1.7
F. Implicit tax rates															
%															
Consumption	15.1	15.6	16.1	16.5	16.8	16.8	18.3	18.1	18.3	18.0	18.0	18.3	20.2	8	
Labour	35.9	35.3	39.8	38.6	37.0	37.6	38.0	40.4	40.4	40.5	40.5	41.7	42.4	2	
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 DG Taxation and Customs Union estimation

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

Graph EL.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Spain

Table Spain.1: Tax Revenue

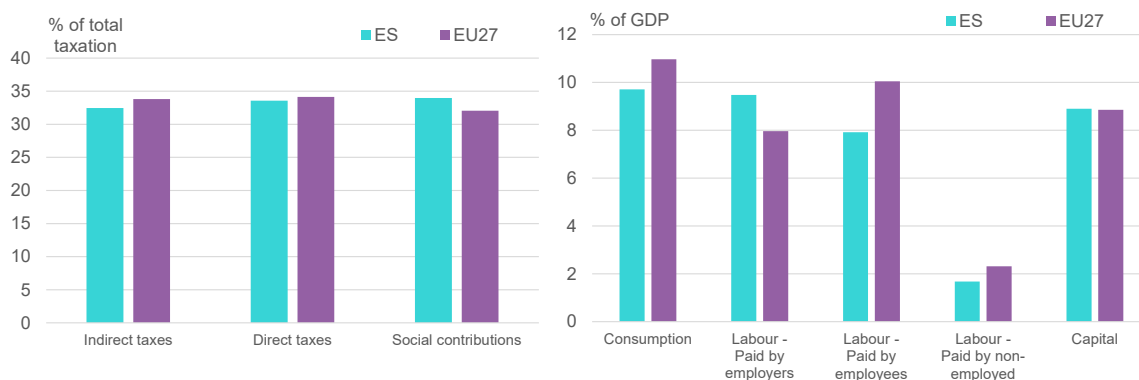
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.0	9.8	10.4	11.2	11.6	12.0	11.8	11.8	11.9	11.7	11.5	12.3	12.2	19	164.6
VAT	5.2	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.6	6.5	6.3	6.8	7.0	22	94.2
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	17	2.9
Taxes on products, except VAT and import duties	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.4	3.4	3.2	3.1	3.3	3.1	14	42.3
Other taxes on production	1.3	1.4	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.8	2.0	2.0	1.9	12	25.2
Direct taxes	9.5	9.6	10.4	10.5	10.7	10.5	10.4	10.6	11.0	10.8	11.6	12.2	12.7	12	170.3
Personal income taxes	7.0	7.2	7.5	7.6	7.7	7.4	7.3	7.5	7.7	8.0	8.8	8.7	9.2	10	123.4
Corporate income taxes	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	2.6	2.7	20	36.6
Other	0.6	0.6	0.7	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.8	0.9	0.8	11	10.3
Social contributions	11.9	11.8	11.7	11.5	11.6	11.4	11.4	11.5	11.7	12.2	13.8	13.4	12.8	9	172.4
Employers'	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	9.7	9.5	4	127.6
Households'	3.5	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.2	3.2	3.7	3.7	3.3	20	44.8
Total	31.3	31.2	32.4	33.1	33.9	33.9	33.7	33.9	34.7	34.8	37.0	37.9	37.7	12	507.4
B. Structure by level of government															
as % of total taxation															
Central government	40.6	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	37.5	40.4	42.7	24	216.6
State government¹	13.1	14.5	17.9	14.3	13.8	14.1	14.8	15.4	15.3	15.4	16.5	15.7	15.1		76.6
Local government	9.0	9.1	9.3	9.7	9.8	9.6	9.6	9.5	9.3	9.2	8.8	8.6	8.2	12	41.5
Social security funds	36.8	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	36.5	34.6	33.3	8	168.8
EU institutions	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.8	10	3.9
C. Structure by economic function															
as % of GDP															
Consumption	8.1	8.0	8.2	9.0	9.3	9.6	9.5	9.5	9.6	9.4	9.2	9.7	9.7	25	130.7
Labour	16.6	16.8	16.8	16.6	16.8	16.3	16.2	16.4	16.8	17.5	19.9	19.3	19.1	10	256.8
of which on income from employment	15.3	15.4	15.2	15.0	15.3	14.9	14.9	15.1	15.5	16.1	18.0	17.4	17.4	10	234.2
Paid by employers	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	9.7	9.5	6	127.6
Paid by employees	6.9	7.1	7.1	6.9	7.1	6.7	6.7	6.7	6.9	7.1	7.9	7.7	7.9	19	106.6
Paid by non-employed	1.4	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	1.9	1.9	1.7	13	22.6
Capital	6.6	6.5	7.4	7.5	7.7	8.0	7.9	8.0	8.4	7.8	7.9	9.0	8.9	7	119.9
Income of corporations	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	2.6	2.7	22	36.6
Income of households	0.7	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.0	1.0	1.1	8	15.0
Income of self-employed	1.5	1.5	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.6	1.8	1.8	1.8	9	24.1
Stock of capital	2.5	2.4	2.9	3.0	3.2	3.3	3.2	3.2	3.2	3.1	3.2	3.5	3.3	6	44.2

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.8	1.7	1.5	23	20.5
Energy	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.2	22	16.6
of which transport fuel taxes	1.1	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	16	13.0
Transport	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	20	3.0
Pollution and resources	0.02	0.02	0.04	0.08	0.07	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.07	14	1.0
E. Property taxes															
as % of GDP															
Taxes on property	2.1	2.0	2.4	2.6	2.7	2.8	2.8	2.7	2.7	2.6	2.7	3.0	2.8	4	37.7
Recurrent taxes on immovable property	1.0	1.0	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.1	1.3	1.2	1.1	6	14.9
Other taxes on property	1.1	0.9	1.2	1.3	1.4	1.6	1.5	1.5	1.5	1.5	1.4	1.8	1.7	4	22.8
F. Implicit tax rates															
%															
Consumption	11.8	11.4	11.6	13.0	13.3	13.9	13.8	13.8	13.9	13.8	14.1	14.7	14.2	27	
Labour	31.1	31.9	32.6	32.7	33.3	32.6	33.0	33.6	34.1	34.6	35.9	35.5	36.4	11	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.3	0.3	0.2		3.2
Tax expenditure component	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		1.3
Transfer component	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1		1.9
Total tax revenue adjusted for payable tax credits	31.3	31.2	32.4	33.1	33.9	33.8	33.6	33.9	34.6	34.7	36.8	37.8	37.6		506.1

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.

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

Graph ES.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

France

Table France.1: Tax Revenue

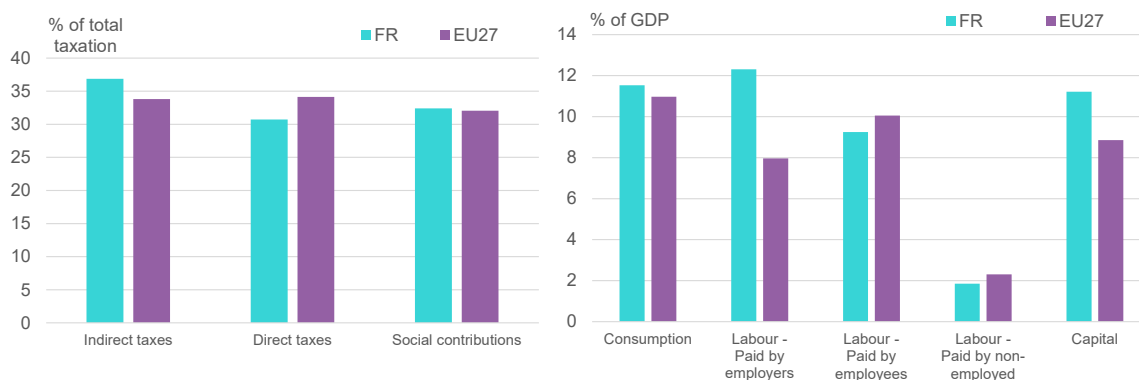
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	16.6	16.9	17.0	16.8	17.0	5	449.1
VAT	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.1	7.0	7.4	7.6	17	199.7
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	0.2	23	4.0
Taxes on products, except VAT and import duties	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	4.8	4.7	4.8	4.8	4.6	4	120.2
Other taxes on production	4.1	4.2	4.4	4.5	4.6	4.5	4.6	4.6	4.6	4.9	5.2	4.5	4.7	2	125.2
Direct taxes	11.5	12.1	12.8	13.2	13.1	13.1	12.9	13.3	13.7	13.6	13.7	13.6	14.2	8	374.3
Personal income taxes	7.6	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	9.6	9.4	9.8	8	259.5
Corporate income taxes	2.3	2.6	2.7	2.7	2.6	2.6	2.6	2.9	2.7	2.8	2.7	2.9	3.3	12	87.4
Other	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.4	1.3	1.3	1.0	8	27.3
Social contributions	16.1	16.2	16.4	16.7	16.9	16.7	16.6	16.7	16.0	14.8	14.7	14.7	15.0	4	394.7
Employers'	10.9	11.1	11.2	11.3	11.4	11.2	11.1	11.2	11.1	10.1	10.0	10.1	10.1	2	267.1
Households'	5.1	5.1	5.2	5.4	5.5	5.5	5.5	5.5	4.8	4.7	4.7	4.7	4.8	15	127.5
Total	42.3	43.4	44.5	45.5	45.7	45.7	45.7	46.4	46.3	45.3	45.4	45.1	46.2	1	1218.0
B. Structure by level of government															
as % of total taxation															
Central government	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	34.8	33.8	33.1	31.5	31.8	25	386.7
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	12.8	12.8	12.8	13.8	13.6	6	165.8
Social security funds	53.2	53.3	53.0	52.7	53.1	52.6	52.3	51.7	52.0	52.9	53.6	54.2	54.0	1	657.7
EU institutions	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.6	16	7.7
C. Structure by economic function															
as % of GDP															
Consumption	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.6	11.7	11.6	11.4	11.7	11.5	14	304.4
Labour	22.2	22.5	23.1	23.9	24.1	24.0	24.0	24.1	24.1	23.1	23.3	22.9	23.4	1	617.7
of which on income from employment	20.6	20.9	21.6	22.2	22.4	22.2	22.2	22.3	22.2	21.3	21.3	21.1	21.6	1	568.8
Paid by employers	12.6	12.9	13.0	13.3	13.4	13.2	13.1	13.1	13.1	12.3	12.4	12.2	12.3	1	324.8
Paid by employees	7.9	8.1	8.5	9.0	9.0	9.0	9.1	9.1	9.1	9.0	8.9	8.9	9.2	13	244.0
Paid by non-employed	1.6	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.9	1.8	2.0	1.9	1.9	12	49.0
Capital	9.4	10.0	10.4	10.5	10.4	10.4	10.3	10.7	10.4	10.6	10.7	10.5	11.2	1	295.9
Income of corporations	2.5	2.8	2.8	2.9	2.8	2.8	2.8	3.1	2.9	3.0	2.9	3.0	3.4	11	90.3
Income of households	1.1	1.3	1.7	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.6	1.8	3	46.4
Income of self-employed	2.2	2.0	1.9	2.0	2.0	1.9	1.8	1.8	1.8	1.8	1.8	1.7	1.8	8	48.3
Stock of capital	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	4.4	4.2	4.2	2	110.9

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	2.4	2.3	2.2	2.2	2.1	16	54.9
Energy	1.5	1.5	1.5	1.6	1.6	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.7	11	45.3
of which transport fuel taxes	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	1.2	1.2	9	30.6
Transport	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	19	6.1
Pollution and resources	0.12	0.13	0.15	0.15	0.15	0.14	0.14	0.13	0.12	0.12	0.12	0.13	0.13	9	3.4
E. Property taxes															
as % of GDP															
Taxes on property	4.0	4.3	4.3	4.3	4.5	4.7	4.8	4.9	4.7	4.6	4.7	4.2	4.1	1	108.6
Recurrent taxes on immovable property	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	3.0	2.3	2.2	1	58.7
Other taxes on property	1.1	1.3	1.2	1.2	1.3	1.5	1.5	1.7	1.6	1.6	1.7	1.9	1.9	3	50.0
F. Implicit tax rates															
%															
Consumption	16.2	16.7	16.8	16.9	17.2	17.5	17.6	18.0	18.2	18.2	17.9	18.5	17.9	17	
Labour	38.4	39.3	40.1	41.2	41.5	41.5	41.4	41.4	41.4	40.3	39.8	39.5	39.7	5	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	1.5	1.5	1.1	0.9	0.8		22.0
Tax expenditure component	0.3	0.3	0.4	0.4	0.5	0.6	0.6	0.6	0.7	0.7	0.5	0.3	0.3		8.8
Transfer component	0.5	0.4	0.3	0.2	0.5	0.6	0.5	0.6	0.8	0.8	0.6	0.6	0.5		13.2
Total tax revenue adjusted for payable tax credits	42.0	43.1	44.1	45.1	45.2	45.0	45.0	45.7	45.5	44.6	44.9	44.8	45.8		1209.2

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.

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

Graph FR.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Croatia

Table Croatia.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	17.8	17.5	18.4	18.9	18.9	19.6	19.8	20.0	20.4	20.4	19.4	19.7	19.2	3	13.0
VAT	11.3	11.1	12.1	12.4	12.4	12.6	12.6	12.9	13.1	13.3	12.5	13.1	13.1	1	8.9
Taxes and duties on imports excluding VAT	0.5	0.5	0.5	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Taxes on products, except VAT and import duties	4.7	4.4	4.3	4.7	4.9	5.2	5.3	5.3	5.5	5.4	5.1	5.0	4.6	3	3.1
Other taxes on production	1.4	1.5	1.5	1.5	1.5	1.7	1.7	1.6	1.6	1.7	1.7	1.4	1.3	16	0.9
Direct taxes	6.8	6.7	6.6	7.0	6.7	6.6	7.0	6.7	6.8	6.9	6.9	6.1	7.2	23	4.9
Personal income taxes	3.4	3.3	3.6	3.9	3.8	3.5	3.6	3.2	3.5	3.5	3.6	3.0	3.1	25	2.1
Corporate income taxes	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	2.2	3.2	13	2.2
Other	1.5	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.1	1.1	1.1	1.0	0.9	10	0.6
Social contributions	11.8	11.7	11.4	11.2	11.7	11.4	11.3	11.2	11.2	11.1	11.4	10.9	10.6	17	7.2
Employers'	6.2	6.1	5.8	5.6	6.1	6.1	5.7	5.7	5.6	5.4	5.5	5.3	5.2	16	3.5
Households'	5.5	5.6	5.6	5.6	5.6	5.3	5.6	5.6	5.6	5.7	5.8	5.6	5.4	13	3.7
Total	36.4	35.9	36.4	37.1	37.4	37.7	38.0	37.9	38.4	38.4	37.7	36.7	37.0	14	25.1
B. Structure by level of government															
as % of total taxation															
Central government	55.8	54.9	55.4	55.9	54.8	57.0	57.7	58.3	56.9	57.2	55.6	57.4	58.2	18	14.6
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	11.9	12.6	13.2	13.9	13.6	12.3	12.3	11.7	13.6	13.8	13.9	12.5	12.8	7	3.2
Social security funds	32.3	32.5	31.3	30.2	31.3	30.4	29.6	29.7	29.2	28.8	30.1	29.7	28.6	16	7.2
EU institutions	:	:	:	0.1	0.4	0.3	0.3	0.3	0.2	0.2	0.4	0.4	0.4	27	0.1
C. Structure by economic function															
as % of GDP															
Consumption²	17.3	16.8	17.8	18.2	18.4	19.0	19.1	19.3	19.6	19.7	18.7	19.1	18.5	1	12.6
Labour²	15.0	14.4	14.4	14.3	14.7	14.1	13.6	13.3	13.5	13.4	13.8	12.8	12.6	23	8.6
of which on income from employment ²	14.9	14.3	14.2	14.2	14.6	14.0	13.6	13.2	13.4	13.3	13.7	12.7	12.5	23	8.5
Paid by employers ²	6.2	6.1	5.8	5.6	6.1	6.1	5.8	5.7	5.7	5.5	5.6	5.4	5.2	17	3.6
Paid by employees ²	8.7	8.2	8.4	8.6	8.5	7.9	7.8	7.5	7.7	7.9	8.1	7.3	7.3	21	5.0
Paid by non-employed 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	25	0.1
Capital²	4.1	4.7	4.3	4.6	4.3	4.6	5.3	5.3	5.3	5.3	5.2	4.8	5.8	21	4.0
Income of corporations ²	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	2.2	3.2	14	2.2
Income of households ²	0.3	0.3	0.3	0.4	0.5	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.7	13	0.4
Income of self-employed ²	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	0.6	0.6	0.6	22	0.4
Stock of capital ²	1.5	1.8	1.7	1.7	1.7	1.8	1.7	1.7	1.7	1.7	1.7	1.5	1.4	15	1.0

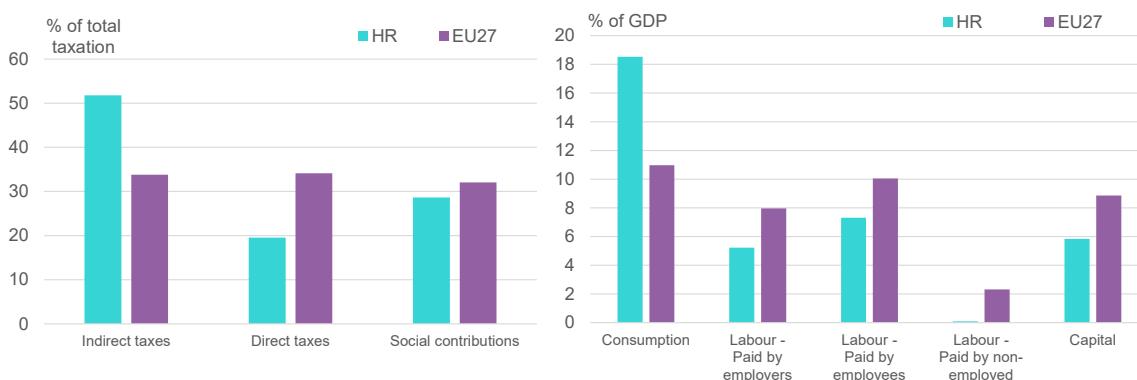
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes²	3.8	3.4	3.2	3.6	4.0	4.2	4.3	4.3	4.4	4.2	4.1	3.9	3.3	3	2.3
Energy ²	2.1	1.8	1.7	2.0	2.3	2.5	2.6	2.6	2.7	2.6	2.5	2.4	2.0	8	1.4
of which transport fuel taxes	1.7	1.7	1.6	1.9	2.1	2.2	2.3	2.2	2.1	2.1	2.0	1.4	1.3	8	0.9
Transport ²	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.6	6	0.4
Pollution and resources ²	0.83	0.78	0.73	0.75	0.83	0.89	0.89	0.87	0.87	0.82	0.83	0.77	0.70	1	0.5
E. Property taxes															
as % of GDP															
Taxes on property²	1.0	1.1	1.0	1.1	1.1	1.2	1.1	1.1	1.2	1.1	1.1	1.0	0.9	15	0.6
Recurrent taxes on immovable property ²	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	13	0.4
Other taxes on property ²	0.4	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.5	0.5	0.4	0.3	0.4	20	0.2
F. Implicit tax rates															
%															
Consumption²	21.6	20.5	21.4	21.7	21.9	22.8	22.9	23.2	23.5	23.4	23.9	22.9	21.3	6	
Labour²	31.5	30.8	30.7	31.2	31.9	30.8	30.0	29.3	29.1	29.5	27.9	28.0	28.3	25	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	0.0	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	0.0	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	0.0	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	38.4	:	:	:	:		

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 Low reliability

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

Graph HR.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Table Italy.1: Tax Revenue

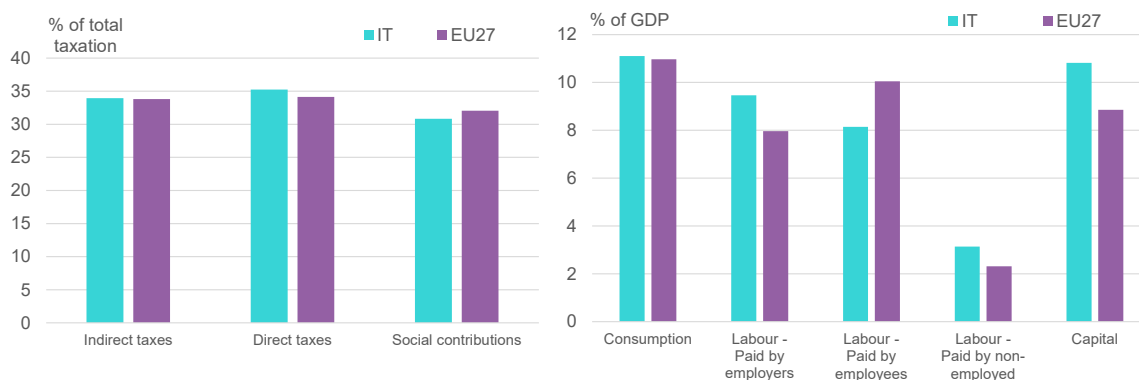
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.0	14.1	15.3	14.9	15.4	15.2	14.5	14.6	14.6	14.5	13.9	14.5	14.5	9	281.9
VAT	6.0	6.0	5.9	5.8	5.9	6.1	6.0	6.2	6.2	6.2	6.0	6.6	7.1	21	138.5
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	0.2	19	3.8
Taxes on products, except VAT and import duties	4.9	5.1	5.4	5.4	5.6	5.3	5.5	5.3	5.3	5.2	4.9	4.8	4.1	5	79.1
Other taxes on production	2.9	2.9	3.8	3.6	3.7	3.6	2.8	2.9	3.0	2.9	2.8	2.9	3.1	5	60.5
Direct taxes	14.3	14.2	14.9	15.2	14.7	14.7	14.9	14.5	14.1	14.4	15.2	14.8	15.0	6	292.7
Personal income taxes	11.3	11.1	11.8	11.9	11.9	12.1	11.8	11.7	11.6	11.8	12.5	12.2	11.6	5	226.1
Corporate income taxes	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	1.9	2.0	2.1	1.9	2.7	21	52.5
Other	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.7	0.7	0.6	0.6	0.7	0.7	12	14.2
Social contributions	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	13.5	13.2	13.2	7	256.0
Employers'	9.0	8.8	8.8	8.8	8.7	8.7	8.5	8.5	8.7	8.8	9.0	8.8	8.8	5	171.4
Households'	4.0	4.0	4.2	4.3	4.2	4.3	4.2	4.2	4.3	4.4	4.5	4.4	4.3	16	84.7
Total	41.2	41.1	43.1	43.2	42.9	42.8	42.1	41.8	41.6	42.2	42.5	42.5	42.7	5	830.6
B. Structure by level of government															
as % of total taxation															
Central government	57.4	57.5	57.9	58.2	57.9	57.7	59.5	59.0	58.2	58.3	58.2	59.0	58.9	17	489.3
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	10.8	11.0	11.7	11.3	11.8	11.4	9.9	10.0	10.2	10.0	9.6	9.5	9.7	9	80.4
Social security funds	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	31.8	31.1	30.8	11	255.9
EU institutions	0.3	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	0.4	0.5	0.6	18	5.1
C. Structure by economic function															
as % of GDP															
Consumption	10.6	10.7	11.1	10.8	11.1	11.1	11.3	11.3	11.3	11.3	10.7	11.3	11.1	19	216.2
Labour	21.5	21.1	21.6	21.6	21.3	21.1	20.6	20.7	20.9	21.5	22.2	21.4	20.7	8	403.9
of which on income from employment	18.8	18.4	18.7	18.7	18.3	18.1	17.6	17.7	17.9	18.3	18.7	18.2	17.6	8	342.8
Paid by employers	10.4	10.3	10.3	10.2	10.0	9.7	9.3	9.4	9.6	9.8	9.9	9.7	9.5	7	184.2
Paid by employees	8.3	8.1	8.4	8.5	8.3	8.4	8.3	8.3	8.3	8.6	8.8	8.5	8.1	16	158.6
Paid by non-employed	2.7	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.1	3.5	3.2	3.1	3	61.1
Capital	9.2	9.3	10.5	10.7	10.5	10.6	10.2	9.8	9.5	9.4	9.6	9.8	10.8	3	210.5
Income of corporations	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	2.5	2.4	3.4	12	66.2
Income of households	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	1.3	1.5	1.2	5	24.0
Income of self-employed	3.2	3.2	3.4	3.3	3.2	3.4	3.3	3.2	3.2	3.1	3.1	3.2	3.5	2	67.5
Stock of capital	2.2	2.3	2.9	3.0	3.1	3.1	3.0	2.9	2.7	2.6	2.7	2.7	2.7	8	52.8

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.8	3.0	3.5	3.4	3.6	3.4	3.5	3.3	3.3	3.2	3.1	3.0	2.2	14	42.9
Energy	2.2	2.4	2.8	2.8	2.9	2.7	2.9	2.7	2.7	2.6	2.4	2.4	1.6	12	31.5
of which transport fuel taxes	1.4	1.4	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.3	1.3	0.9	18	18.3
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	9	10.8
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	18	0.6
E. Property taxes															
as % of GDP															
Taxes on property	1.8	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.4	2.4	2.4	2.4	6	46.6
Recurrent taxes on immovable property	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	1.4	1.4	1.5	1.4	1.3	4	26.1
Other taxes on property	1.2	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.1	6	20.5
F. Implicit tax rates															
%															
Consumption	15.1	15.3	15.7	15.4	15.9	15.8	16.3	16.2	16.2	16.3	15.9	17.1	16.0	25	
Labour	43.9	43.4	44.0	44.2	43.6	43.4	42.5	42.7	42.7	43.3	43.4	42.8	43.5	1	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6	1.0	3.3	4.5		87.4
Tax expenditure component	0.0	0.0	0.0	0.0	0.3	0.5	0.5	0.5	0.5	0.5	0.7	0.8	0.4		7.4
Transfer component	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.1	0.1	0.3	2.5	4.1		80.1
Total tax revenue adjusted for payable tax credits	41.2	41.1	43.1	43.2	42.6	42.3	41.6	41.3	41.1	41.7	41.8	41.6	42.3		823.2

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.

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

Graph IT.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Cyprus

Table Cyprus.1: Tax Revenue

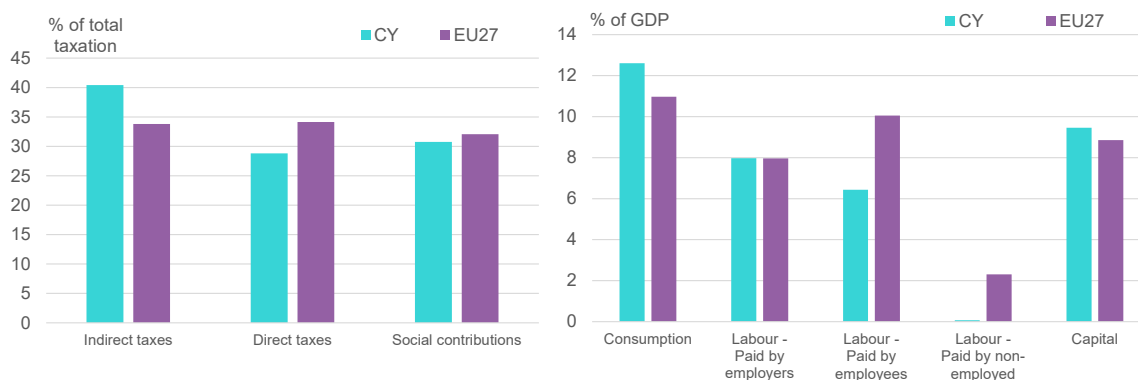
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.3	13.7	14.0	13.8	15.0	15.0	14.8	14.9	15.1	14.6	13.3	13.8	14.8	8	4.1
VAT	8.2	7.6	8.1	7.8	8.6	8.4	8.7	8.5	9.0	8.9	8.1	8.8	9.7	3	2.7
Taxes and duties on imports excluding VAT	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	18	0.1
Taxes on products, except VAT and import duties	3.4	3.5	3.4	3.7	4.0	4.3	4.1	4.2	3.9	3.5	3.1	2.9	2.5	19	0.7
Other taxes on production	2.2	2.1	2.2	2.2	2.2	2.1	1.8	1.9	1.9	2.0	2.0	1.9	2.3	7	0.6
Direct taxes	9.4	10.1	9.9	10.4	10.4	9.8	9.3	9.5	9.5	9.3	9.5	10.0	10.5	15	2.9
Personal income taxes	3.4	3.5	3.5	2.8	2.7	2.7	2.7	3.1	3.2	3.2	3.3	3.3	3.5	24	1.0
Corporate income taxes	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.7	6.2	6.6	1	1.8
Other	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	0.5	0.4	0.4	17	0.1
Social contributions	8.0	7.9	7.7	7.6	8.3	8.3	8.1	8.4	8.5	10.3	10.9	11.0	11.2	15	3.1
Employers'	5.4	5.4	5.3	5.1	5.6	5.6	5.5	5.7	5.8	6.7	6.9	6.8	7.0	9	1.9
Households'	2.6	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.7	3.6	4.1	4.2	4.3	18	1.2
Total	31.7	31.7	31.6	31.7	33.6	33.1	32.2	32.8	33.1	34.2	33.7	34.8	36.5	15	10.1
B. Structure by level of government															
as % of total taxation															
Central government	72.8	73.1	73.8	74.1	73.5	72.7	73.0	72.6	72.5	68.2	65.9	66.8	67.6	7	6.9
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	1.1	1.1	1.0	1.0	0.9	25	0.1
Social security funds	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.8	30.0	32.4	31.6	30.8	12	3.1
EU institutions	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	0.7	0.6	0.7	12	0.1
C. Structure by economic function															
as % of GDP															
Consumption	12.2	11.7	12.0	11.8	13.1	12.8	12.9	12.7	13.0	12.6	11.4	11.9	12.6	10	3.5
Labour	11.3	11.3	11.5	10.8	11.4	11.5	11.2	11.5	11.7	13.4	14.2	14.2	14.5	21	4.0
of which on income from employment	11.2	11.3	11.4	10.7	11.3	11.4	11.2	11.4	11.6	13.3	14.1	14.1	14.4	19	4.0
Paid by employers	6.3	6.2	6.1	6.0	6.5	6.6	6.4	6.7	6.8	7.7	7.9	7.8	8.0	9	2.2
Paid by employees	4.9	5.0	5.3	4.7	4.8	4.8	4.7	4.7	4.8	5.6	6.3	6.3	6.4	23	1.8
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	26	0.0
Capital	8.2	8.6	8.2	9.1	9.2	8.8	8.1	8.7	8.4	8.2	8.1	8.7	9.5	5	2.6
Income of corporations	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.7	6.2	6.6	1	1.8
Income of households	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.5	0.4	0.5	0.6	16	0.2
Income of self-employed	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.8	15	0.2
Stock of capital	1.7	1.5	1.6	2.0	2.0	2.2	1.7	1.7	1.5	1.4	1.3	1.2	1.5	14	0.4

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.7	2.7	2.6	2.7	3.1	3.0	2.9	3.0	2.8	2.5	2.4	2.3	2.2	15	0.6
Energy	1.8	1.9	1.9	2.1	2.4	2.4	2.3	2.3	2.2	2.0	1.8	1.8	1.5	14	0.4
of which transport fuel taxes	1.6	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.5	1.4	1.4	1.0	13	0.3
Transport	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.4	11	0.1
Pollution and resources	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.02	0.03	0.03	0.03	0.03	0.25	3	0.1
E. Property taxes as % of GDP															
Taxes on property	1.2	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.8	0.7	0.7	0.7	20	0.2
Recurrent taxes on immovable property	1.0	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	0.2	0.2	0.2	24	0.0
Other taxes on property	0.3	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	0.5	0.5	0.6	16	0.2
F. Implicit tax rates %															
Consumption	16.7	15.7	15.8	15.2	16.6	16.4	16.7	16.6	17.3	17.0	17.0	17.3	17.4	19	
Labour	23.1	23.0	23.2	22.6	24.5	25.3	25.3	25.6	25.9	29.2	30.2	31.5	34.3	16	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	1.5	0.0	0.0	0.0		0.0
Tax expenditure component	:	:	:	:	:	:	:	:	:	1.5	0.0	0.0	0.0		0.0
Transfer component	:	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	32.6	33.7	34.8	36.5		10.1

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.

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

Graph CY.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Table Latvia.1: Tax Revenue

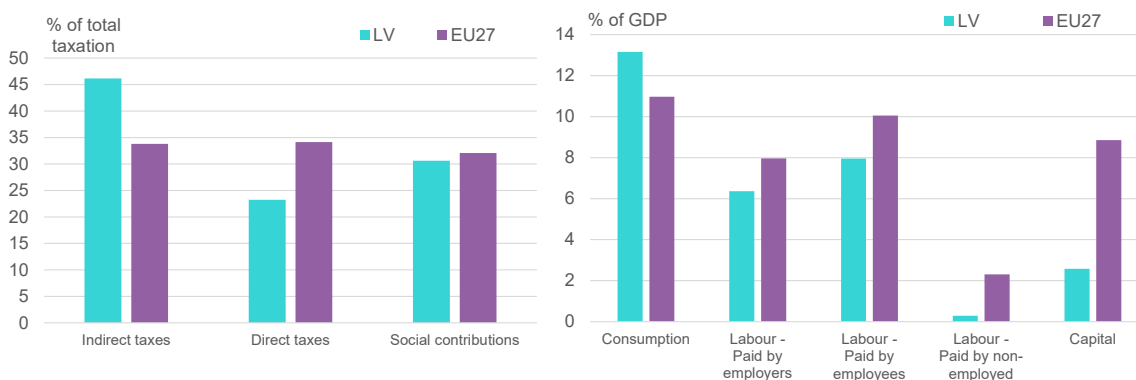
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	12.3	12.8	12.8	13.2	13.6	13.8	14.4	14.3	14.6	14.3	14.1	13.9	14.0	12	5.4
VAT	6.6	7.0	7.2	7.4	7.6	7.6	8.0	8.0	8.4	8.6	8.4	8.6	9.4	5	3.6
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	15	0.1
Taxes on products, except VAT and import duties	4.4	4.4	4.2	4.4	4.4	4.6	4.7	4.6	4.8	4.3	4.4	3.9	3.3	12	1.3
Other taxes on production	1.1	1.3	1.3	1.2	1.4	1.4	1.4	1.4	1.2	1.2	1.2	1.1	1.1	20	0.4
Direct taxes	7.4	7.4	7.6	7.7	7.7	7.7	8.2	8.4	7.3	6.9	7.0	7.2	7.1	24	2.7
Personal income taxes	6.2	5.8	5.7	5.8	5.9	5.9	6.3	6.6	6.0	6.5	6.0	6.0	5.8	17	2.3
Corporate income taxes	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	0.9	1.0	27	0.4
Other	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	24	0.1
Social contributions	8.6	8.9	8.7	8.5	8.4	8.3	8.1	8.4	9.1	9.5	9.9	9.6	9.3	22	3.6
Employers'	6.4	6.3	6.1	6.1	5.8	5.8	6.0	6.0	6.4	6.7	6.9	6.6	6.4	12	2.5
Households'	2.2	2.7	2.6	2.4	2.6	2.4	2.2	2.4	2.7	2.8	3.0	2.9	2.9	22	1.1
Total	28.3	29.1	29.1	29.4	29.7	29.8	30.7	31.1	31.0	30.7	31.0	30.7	30.3	24	11.8
B. Structure by level of government	as % of total taxation														
Central government	48.9	49.7	50.9	52.0	52.2	52.8	53.8	53.0	52.6	49.8	50.5	51.7	53.1	20	6.3
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	18.2	19.6	17.9	17.3	16.5	5	1.9
Social security funds	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	28.5	30.0	31.0	30.3	29.6	14	3.5
EU institutions	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	0.7	0.6	0.6	0.7	0.8	9	0.1
C. Structure by economic function	as % of GDP														
Consumption	11.2	11.6	11.6	12.0	12.3	12.6	13.1	13.1	13.5	13.3	13.1	13.0	13.2	5	5.1
Labour	14.3	14.2	13.9	13.8	13.8	13.6	13.8	14.3	14.4	15.0	15.5	15.1	14.6	19	5.7
of which on income from employment	14.0	13.9	13.6	13.5	13.4	13.3	13.5	13.9	14.1	14.7	15.1	14.7	14.3	20	5.6
Paid by employers	6.4	6.3	6.1	6.2	5.8	5.9	6.0	6.0	6.4	6.7	6.9	6.6	6.4	13	2.5
Paid by employees	7.6	7.6	7.6	7.3	7.6	7.5	7.5	7.9	7.7	8.0	8.2	8.1	8.0	18	3.1
Paid by non-employed	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.3	21	0.1
Capital	2.8	3.4	3.6	3.6	3.6	3.5	3.7	3.7	3.0	2.4	2.4	2.6	2.6	27	1.0
Income of corporations	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	0.9	1.0	27	0.4
Income of households	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.7	0.1	0.2	0.2	24	0.1
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	24	0.1
Stock of capital	1.3	1.4	1.5	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	1.2	1.1	22	0.4

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.0	3.1	3.0	3.2	3.3	3.5	3.6	3.5	3.4	2.9	3.0	2.8	2.2	12	0.9
Energy	2.5	2.5	2.5	2.6	2.8	3.0	3.0	3.0	2.9	2.5	2.5	2.3	1.8	10	0.7
of which transport fuel taxes	2.0	1.9	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.9	1.7	1.5	4	0.6
Transport	0.3	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	15	0.1
Pollution and resources	0.07	0.08	0.08	0.09	0.09	0.09	0.07	0.10	0.11	0.10	0.12	0.14	0.14	7	0.1
E. Property taxes as % of GDP															
Taxes on property	1.0	1.1	1.2	1.1	1.2	1.2	1.2	1.1	1.0	1.0	1.0	1.0	0.8	17	0.3
Recurrent taxes on immovable property	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.6	12	0.2
Other taxes on property	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	21	0.1
F. Implicit tax rates %															
Consumption	15.7	16.7	17.0	17.1	17.7	18.4	19.1	19.1	20.0	19.8	20.1	19.8	19.5	11	
Labour	32.9	34.1	34.2	32.5	31.5	30.0	29.4	29.9	29.5	29.9	30.2	30.8	30.5	24	
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	0.0	0.0	0.0	0.0		0.0
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	0.0	0.0	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	28.3	29.1	29.1	29.4	29.7	29.8	30.7	31.1	31.0	30.7	31.0	30.7	30.3		11.8

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.

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

Graph LV.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Lithuania

Table Lithuania.1: Tax Revenue

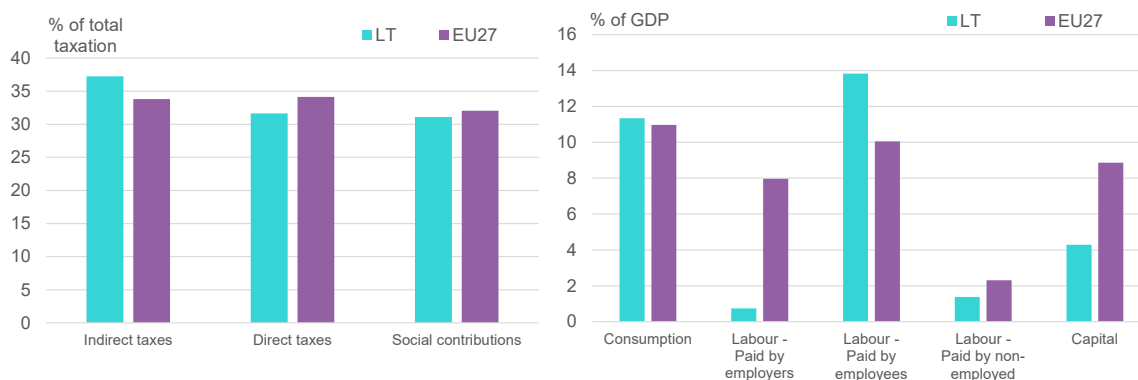
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.0	11.8	11.3	11.2	11.4	11.9	11.9	11.8	11.7	11.8	12.0	12.2	11.8	20	7.9
VAT	7.8	7.8	7.5	7.5	7.6	7.7	7.8	7.8	7.7	7.9	8.0	8.3	8.4	12	5.6
Taxes and duties on imports excluding VAT	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	13	0.2
Taxes on products, except VAT and import duties	3.3	3.1	2.9	2.9	2.9	3.2	3.3	3.3	3.3	3.2	3.3	3.1	2.7	18	1.8
Other taxes on production	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.4	27	0.3
Direct taxes	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.7	8.8	9.0	9.6	10.0	16	6.7
Personal income taxes	3.6	3.5	3.5	3.6	3.6	3.9	4.0	3.9	4.1	7.2	7.3	7.5	7.6	13	5.1
Corporate income taxes	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.7	2.1	2.3	24	1.6
Other	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	26	0.1
Social contributions	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	10.2	10.1	9.8	20	6.6
Employers'	7.4	7.1	7.1	7.2	7.4	7.8	8.2	8.3	8.5	0.7	0.7	0.7	0.7	26	0.5
Households'	4.2	3.9	3.6	3.6	3.6	3.8	3.9	3.9	4.1	8.9	9.4	9.4	9.1	3	6.1
Total	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.4	30.0	30.2	31.2	31.9	31.6	22	21.3
B. Structure by level of government															
as % of total taxation															
Central government	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.6	55.9	66.1	65.4	66.2	66.9	10	14.2
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.1	1.1	1.0	1.0	24	0.2
Social security funds	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.4	42.1	31.8	32.7	31.8	31.1	10	6.6
EU institutions	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	4	0.2
C. Structure by economic function															
as % of GDP															
Consumption	11.2	11.1	10.6	10.6	10.8	11.3	11.3	11.4	11.3	11.3	11.6	11.7	11.3	16	7.6
Labour	14.1	13.5	13.2	13.3	13.6	14.3	14.8	14.7	15.4	15.3	16.0	16.0	15.9	17	10.7
of which on income from employment	12.5	12.0	12.0	12.2	12.5	13.1	13.6	13.5	14.1	14.0	14.4	14.6	14.6	17	9.8
Paid by employers	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.5	0.7	0.7	0.7	0.7	26	0.5
Paid by employees	5.0	4.9	4.8	5.0	5.0	5.3	5.4	5.2	5.6	13.2	13.7	13.8	13.8	2	9.3
Paid by non-employed	1.6	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.6	1.5	1.4	17	0.9
Capital	2.9	2.6	3.1	3.0	3.1	3.4	3.5	3.3	3.4	3.5	3.7	4.1	4.3	25	2.9
Income of corporations	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.7	2.1	2.3	25	1.6
Income of households	0.5	0.5	0.6	0.6	0.5	0.6	0.7	0.7	0.8	0.9	0.8	0.9	0.8	11	0.5
Income of self-employed	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	16	0.5
Stock of capital	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.5	25	0.3

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	1.8	1.7	1.6	1.7	1.7	1.9	1.9	1.9	2.0	1.9	1.9	1.8	1.5	24	1.0
Energy	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.7	1.7	1.6	1.3	21	0.9
of which transport fuel taxes	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.3	7	0.9
Transport	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.1
Pollution and resources	0.03	0.05	0.05	0.05	0.05	0.10	0.10	0.10	0.11	0.09	0.10	0.09	0.12	10	0.1
E. Property taxes															
as % of GDP															
Taxes on property	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	25	0.2
Recurrent taxes on immovable 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	0.3	20	0.2
Other taxes on property	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.0	0.1	0.1	0.1	0.1	26	0.0
F. Implicit tax rates															
%															
Consumption	15.6	15.8	15.3	15.4	15.7	16.2	16.3	16.6	16.8	17.1	18.1	18.4	17.6	18	
Labour	30.5	30.7	30.8	31.0	31.2	31.2	31.2	30.8	31.4	30.2	30.2	30.5	31.3	20	
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.

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

Graph LT.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Luxembourg

Table Luxembourg.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.8	12.1	12.3	12.3	12.7	10.8	10.9	11.4	11.7	11.6	11.2	11.8	11.7	22	9.0
VAT	6.3	6.6	6.9	7.0	7.3	5.6	5.6	5.8	5.9	5.9	5.8	5.8	6.2	26	4.8
Taxes and duties on imports excluding VAT	3.2	3.2	3.1	2.9	2.9	2.4	2.4	2.4	2.5	2.6	2.3	2.4	2.3	3	1.7
Taxes on products, except VAT and import duties	0.7	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.1	1.0	1.0	1.1	1.0	26	0.8
Other taxes on production	1.6	1.5	1.5	1.6	1.7	1.9	2.0	2.1	2.2	2.1	2.1	2.4	2.2	8	1.7
Direct taxes	13.6	13.6	13.6	13.6	13.3	13.9	14.4	14.9	17.0	17.0	16.0	16.0	16.2	5	12.5
Personal income taxes	7.4	8.0	7.9	8.3	8.4	8.7	8.9	8.7	9.3	9.5	9.7	10.1	10.4	6	8.0
Corporate income taxes	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	4	3.4
Other	0.7	0.8	0.8	0.8	0.8	1.0	1.2	1.2	1.4	1.5	1.4	1.4	1.4	3	1.1
Social contributions	10.3	10.5	10.6	10.4	10.2	10.2	10.2	10.5	10.8	11.0	11.1	10.6	10.6	16	8.2
Employers'	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	20	3.4
Households'	5.9	6.0	6.0	6.1	5.9	5.9	5.9	6.1	6.3	6.4	6.6	6.2	6.3	9	4.9
Total	35.7	36.2	36.5	36.3	36.2	34.9	35.5	36.8	39.5	39.6	38.3	38.3	38.4	11	29.8
B. Structure by level of government															
as % of total taxation															
Central government	67.4	67.0	67.7	68.4	69.2	67.6	67.6	67.4	68.2	67.6	66.7	68.2	68.3	6	20.4
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.3	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.6	4.8	4.2	4.0	3.6	16	1.1
Social security funds	28.2	28.3	28.2	28.0	27.4	28.6	27.9	27.9	26.6	27.0	28.3	26.8	26.9	20	8.0
EU institutions	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	0.8	1.0	1.2	3	0.3
C. Structure by economic function															
as % of GDP															
Consumption	9.9	10.3	10.5	10.4	10.6	8.4	8.4	8.6	8.8	8.9	8.4	8.6	8.8	26	6.8
Labour	15.8	16.4	16.6	16.9	16.7	16.9	16.9	17.1	17.9	18.4	18.9	18.1	18.6	11	14.4
of which on income from employment	14.0	14.3	14.5	14.6	14.4	14.6	14.6	14.9	15.6	16.0	16.4	15.9	16.4	11	12.7
Paid by employers	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	22	3.4
Paid by employees	9.5	9.8	9.9	10.3	10.1	10.3	10.3	10.5	11.1	11.4	11.8	11.6	12.0	6	9.3
Paid by non-employed	1.9	2.0	2.1	2.3	2.3	2.3	2.3	2.3	2.3	2.4	2.5	2.2	2.2	10	1.7
Capital	10.0	9.6	9.5	9.0	8.8	9.6	10.2	11.0	12.8	12.4	11.1	11.6	11.1	2	8.6
Income of corporations	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	4	3.4
Income of households	1.4	1.5	1.4	1.1	1.2	1.4	1.5	1.5	1.7	1.5	1.4	2.0	1.8	2	1.4
Income of self-employed	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.4	0.6	0.7	0.6	0.6	18	0.5
Stock of capital	2.6	2.6	2.6	2.7	2.9	3.3	3.7	3.9	4.3	4.2	4.3	4.5	4.3	1	3.3

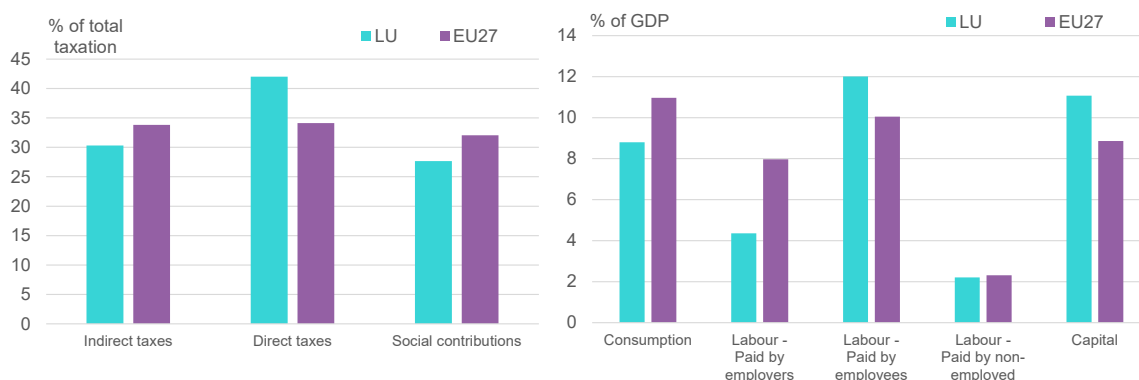
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.3	2.3	2.2	2.1	1.9	1.8	1.7	1.6	1.7	1.7	1.4	1.5	1.2	26	1.0
Energy	2.1	2.1	2.1	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.3	1.4	1.1	24	0.9
of which transport fuel taxes ²	2.1	2.1	2.0	1.9	1.7	1.6	1.5	1.5	1.5	1.6	1.2	1.0	0.8	21	0.6
Transport	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	25	0.1
Pollution and resources	0.01	0.01	0.02	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	23	0.0
E. Property taxes as % of GDP															
Taxes on property	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.4	2.5	2.6	2.6	5	2.0
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	1.0	1.1	1.1	1.1	1.2	1.4	1.9	2.1	2.5	2.4	2.4	2.5	2.5	1	2.0
F. Implicit tax rates %															
Consumption	22.8	23.3	23.7	24.2	25.0	20.4	20.4	20.6	20.6	20.7	21.0	21.6	21.6	4	
Labour	30.0	30.1	30.7	31.3	31.0	31.5	31.6	31.2	31.6	31.8	32.7	33.0	33.2	18	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	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 DG Taxation and Customs Union estimation

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

Graph LU.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Hungary

Table Hungary.1: Tax Revenue

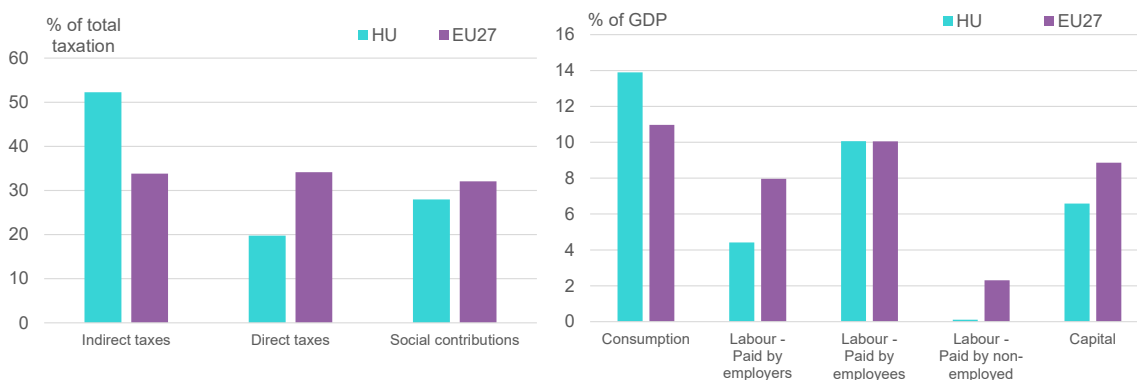
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	17.3	17.3	18.6	18.7	18.6	18.8	18.2	18.0	18.2	18.1	18.2	17.7	18.3	4	31.0
VAT	8.5	8.3	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.5	9.7	9.9	10.1	2	17.1
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	16	0.4
Taxes on products, except VAT and import duties	7.1	7.2	7.6	7.6	7.2	7.1	7.0	6.7	6.6	6.3	6.1	5.6	6.0	2	10.1
Other taxes on production	1.6	1.6	1.8	2.1	2.0	2.0	1.9	2.0	1.9	2.1	2.2	2.0	2.0	11	3.4
Direct taxes	7.8	6.2	6.7	6.5	6.7	6.8	7.3	7.2	6.6	6.6	6.7	5.6	6.9	25	11.7
Personal income taxes	6.3	4.8	5.2	4.9	4.9	4.9	4.8	5.0	5.1	5.1	5.3	4.1	5.3	19	9.0
Corporate income taxes	1.1	1.1	1.2	1.2	1.5	1.6	2.1	1.8	1.2	1.1	1.2	1.2	1.3	26	2.2
Other	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	23	0.5
Social contributions	11.7	12.8	13.6	13.3	13.2	13.2	13.7	12.7	12.0	11.7	11.1	10.5	9.8	21	16.6
Employers'	7.5	7.7	8.1	7.9	7.9	7.9	8.3	7.0	6.3	5.9	5.2	4.7	4.0	21	6.7
Households'	4.2	5.2	5.5	5.5	5.3	5.3	5.4	5.7	5.8	5.7	5.9	5.8	5.8	12	9.9
Total	36.8	36.4	39.0	38.5	38.4	38.7	39.1	37.9	36.9	36.3	36.0	33.9	35.1	18	59.2
B. Structure by level of government															
as % of total taxation															
Central government	62.8	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	64.2	64.1	67.3	8	39.9
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	6.5	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	5.2	5.1	4.7	14	2.8
Social security funds	30.4	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.2	30.2	30.3	27.3	18	16.2
EU institutions	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	15	0.4
C. Structure by economic function															
as % of GDP															
Consumption	12.3	12.3	13.5	14.1	14.1	14.3	13.9	13.7	14.0	13.8	13.9	13.7	13.9	3	23.5
Labour	17.3	17.1	18.4	18.0	17.7	17.7	18.2	17.5	16.9	16.6	16.2	14.5	14.6	20	24.6
of which on income from employment	16.9	16.8	18.1	17.8	17.6	17.6	18.0	17.3	16.8	16.5	16.0	14.4	14.5	18	24.4
Paid by employers	8.0	8.1	8.6	8.4	8.4	8.4	8.8	7.6	6.9	6.6	5.9	5.4	4.4	21	7.5
Paid by employees	9.0	8.7	9.4	9.4	9.1	9.1	9.2	9.7	9.8	9.9	10.1	9.0	10.1	10	17.0
Paid by non-employed	0.4	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.2
Capital	7.2	7.0	7.1	6.5	6.6	6.8	7.1	6.7	6.0	5.9	5.9	5.6	6.6	18	11.1
Income of corporations	2.9	2.9	3.1	3.2	3.4	3.6	4.1	3.8	3.1	3.1	3.0	2.9	3.0	19	5.1
Income of households	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.7	14	1.1
Income of self-employed	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	0.6	19	1.0
Stock of capital	3.1	3.1	3.1	2.3	2.2	2.2	2.0	1.9	1.7	1.6	1.7	1.5	2.3	10	3.9

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.6	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	2.2	2.0	1.9	20	3.2
Energy	2.1	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.8	1.8	1.7	1.6	1.4	18	2.4
of which transport fuel taxes	1.8	1.8	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.4	1.3	1.0	17	1.6
Transport	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	16	0.5
Pollution and resources	0.10	0.09	0.23	0.21	0.21	0.25	0.25	0.26	0.24	0.23	0.21	0.21	0.18	5	0.3
E. Property taxes as % of GDP															
Taxes on property	1.1	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	1.1	0.9	1.0	14	1.7
Recurrent taxes on immovable property	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	19	0.6
Other taxes on property	0.8	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.7	0.5	0.6	12	1.1
F. Implicit tax rates %															
Consumption	19.0	19.0	20.6	22.1	22.9	23.5	22.5	22.2	23.0	22.6	23.2	23.3	22.9	2	
Labour	38.6	38.3	40.2	40.1	40.6	41.4	41.4	39.6	38.9	38.9	37.8	35.3	36.5	9	
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.

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

Graph HU.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Malta

Table Malta.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.4	13.5	13.0	12.6	12.8	12.0	12.2	11.9	12.2	11.5	10.6	10.4	10.4	26	1.8
VAT	7.0	7.5	7.3	7.3	7.3	6.7	6.8	6.8	7.1	6.5	6.4	6.5	6.8	23	1.2
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	21	0.0
Taxes on products, except VAT and import duties	5.0	5.3	4.9	4.6	4.7	4.5	4.7	4.5	4.6	4.3	3.6	3.3	2.9	15	0.5
Other taxes on production	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.5	0.5	0.5	25	0.1
Direct taxes	12.1	12.5	12.9	13.3	13.3	12.5	13.3	13.3	13.0	13.2	12.9	13.6	13.1	11	2.3
Personal income taxes	5.7	6.4	6.4	6.6	6.4	6.0	6.4	6.5	6.9	6.9	7.6	7.9	8.2	11	1.4
Corporate income taxes	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.1	5.5	5.6	4.6	5.1	4.3	5	0.7
Other	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	0.6	0.7	0.7	0.6	0.6	13	0.1
Social contributions	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.0	5.1	4.9	5.5	5.3	5.1	24	0.9
Employers'	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.3	2.3	2.5	2.5	2.4	23	0.4
Households'	3.0	3.1	3.0	3.0	2.9	2.7	2.8	2.7	2.7	2.6	3.0	2.8	2.7	23	0.5
Total	30.9	31.8	31.5	31.4	31.5	29.6	30.6	30.2	30.3	29.5	29.0	29.3	28.6	25	5.0
B. Structure by level of government															
as % of total taxation															
Central government	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	99.5	99.4	99.4	99.3	99.3	1	5.0
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	:	:	:	:	:	:	:	:	:	:	:	:	:		
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	0.5	0.6	0.6	0.7	0.7	13	0.0
C. Structure by economic function															
as % of GDP															
Consumption	11.9	12.8	12.3	11.9	12.1	11.2	11.2	11.0	11.2	10.6	10.1	9.8	9.9	24	1.7
Labour	9.9	10.8	10.8	10.9	10.6	9.9	10.5	10.4	10.8	10.8	12.0	12.0	12.2	24	2.1
of which on income from employment	8.9	9.7	9.7	9.7	9.4	8.8	9.3	9.2	9.6	9.6	10.7	10.7	10.8	25	1.9
Paid by employers	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.3	2.3	2.5	2.5	2.4	23	0.4
Paid by employees	6.4	7.1	7.1	7.1	7.0	6.5	6.9	6.9	7.3	7.3	8.1	8.2	8.4	15	1.5
Paid by non-employed	1.0	1.1	1.2	1.2	1.2	1.1	1.2	1.3	1.2	1.2	1.3	1.3	1.4	16	0.2
Capital	9.1	8.2	8.4	8.6	8.8	8.5	8.9	8.8	8.2	8.2	6.9	7.5	6.6	19	1.1
Income of corporations	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.2	5.5	5.6	4.6	5.1	4.3	5	0.7
Income of households	0.3	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	25	0.0
Income of self-employed	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.9	1.1	1.0	1.0	12	0.2
Stock of capital	2.2	1.5	1.5	1.4	1.8	1.5	1.6	1.5	1.6	1.5	1.1	1.2	1.1	19	0.2

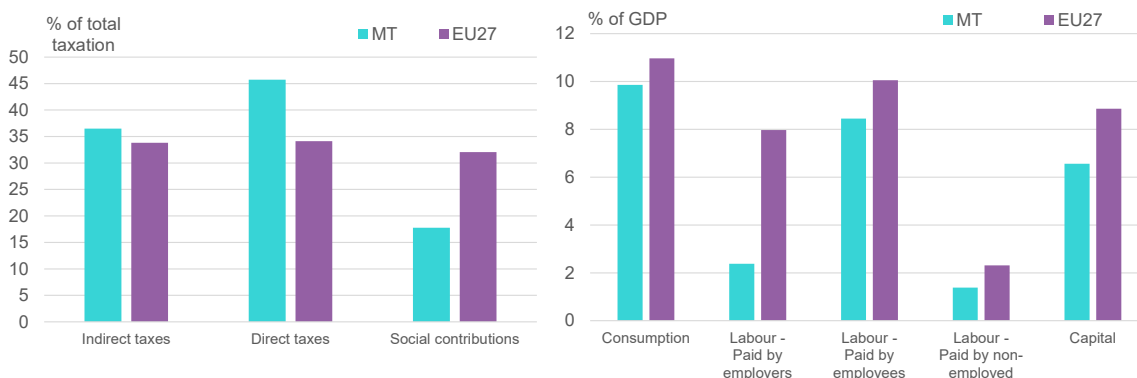
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.8	3.1	2.8	2.6	2.7	2.7	2.6	2.5	2.4	2.4	2.2	1.8	1.6	21	0.3
Energy	1.4	1.6	1.5	1.3	1.5	1.4	1.4	1.3	1.2	1.2	1.1	0.9	0.8	26	0.1
of which transport fuel taxes ²	1.2	1.4	1.3	1.1	1.2	1.1	1.1	1.1	1.1	1.0	0.8	0.7	0.6	25	0.1
Transport	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.7	0.6	5	0.1
Pollution and resources	0.15	0.16	0.13	0.15	0.19	0.22	0.18	0.21	0.22	0.23	0.23	0.20	0.18	4	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	0.8	0.8	19	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	27	0.0
Other taxes on property	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	0.8	0.8	11	0.1
F. Implicit tax rates															
%															
Consumption	16.3	16.5	16.2	16.2	17.4	17.3	17.7	18.0	18.2	17.5	18.7	18.5	17.3	20	
Labour	21.2	21.9	21.9	22.3	22.2	21.5	21.7	22.0	22.2	22.3	23.0	24.6	25.8	26	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	0.5	0.5	0.6	0.6	0.4		0.1
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 DG Taxation and Customs Union estimation

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

Graph MT.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Netherlands

Table Netherlands.1: Tax Revenue

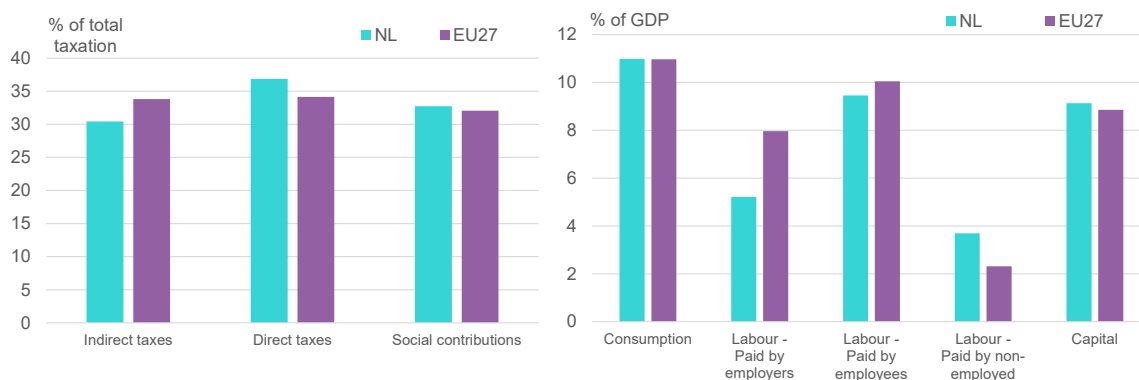
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	12.1	12.4	12.8	12.7	11.7	21	112.2
VAT	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	6.8	7.1	7.4	7.5	7.3	19	69.9
Taxes and duties on imports excluding VAT	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.6	1.5	1.5	1.4	5	13.3
Taxes on products, except VAT and import duties	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	2.3	2.2	2.2	2.2	1.7	23	16.2
Other taxes on production	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	1.5	1.4	1.6	1.5	1.3	17	12.9
Direct taxes	11.2	10.7	10.2	10.2	10.8	11.5	11.8	12.9	12.7	13.4	13.5	13.6	14.2	9	135.9
Personal income taxes	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	7.9	8.5	9.1	8.5	8.2	12	78.4
Corporate income taxes	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	3.9	4.8	2	46.1
Other	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	5	11.4
Social contributions	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.4	13.6	12.9	12.6	11	120.8
Employers'	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	5.3	5.4	5.5	5.2	5.1	17	49.3
Households'	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	8.7	8.1	8.1	7.8	7.5	7	71.5
Total	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.8	39.3	39.9	39.2	38.5	10	368.9
B. Structure by level of government															
as % of total taxation															
Central government	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	59.4	61.2	61.2	62.4	62.7	15	231.1
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.6	3.5	3.4	3.5	3.4	3.2	17	12.0
Social security funds	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.2	34.2	33.0	32.7	9	120.8
EU institutions	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.2	1.4	2	5.0
C. Structure by economic function															
as % of GDP															
Consumption	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.3	11.4	11.8	11.9	11.8	11.0	20	105.3
Labour	19.5	20.0	20.4	20.4	20.0	20.0	20.2	20.1	19.7	19.5	20.5	19.1	18.4	12	176.1
of which on income from employment	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.5	16.1	15.6	16.2	15.1	14.7	16	140.6
Paid by employers	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	5.3	5.4	5.7	5.3	5.2	18	50.0
Paid by employees	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.3	10.8	10.1	10.5	9.8	9.5	12	90.6
Paid by non-employed	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.6	3.6	4.0	4.3	4.0	3.7	2	35.4
Capital	5.0	4.6	4.4	4.7	6.0	5.9	6.8	7.3	7.6	7.9	7.5	8.3	9.1	6	87.6
Income of corporations	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	3.9	4.8	2	46.1
Income of households	-1.1	-1.1	-1.0	-1.0	-0.8	-0.7	-0.6	-0.5	-0.5	-0.3	-0.2	-0.3	-0.2	27	-2.2
Income of self-employed	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.6	2.8	2.7	2.6	2.8	2.7	4	26.1
Stock of capital	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	1.9	1.8	2.0	2.0	1.8	11	17.5

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	3.3	3.4	3.2	3.0	2.4	10	22.8
Energy	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7	1.2	23	11.2
of which transport fuel taxes	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.7	23	6.7
Transport	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.8	2	7.7
Pollution and resources	0.49	0.49	0.47	0.43	0.45	0.45	0.46	0.44	0.43	0.44	0.45	0.43	0.39	2	3.8
E. Property taxes as % of GDP															
Taxes on property	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	1.9	1.9	1.7	9	16.1
Recurrent taxes on immovable property	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.7	9	6.8
Other taxes on property	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	0.9	1.0	1.0	7	9.3
F. Implicit tax rates %															
Consumption	17.8	17.6	17.3	17.6	17.8	18.1	18.8	18.9	19.0	19.7	20.0	20.2	18.5	14	
Labour	31.8	32.1	32.2	32.2	32.0	32.6	32.7	32.3	33.7	32.5	32.0	31.3	31.1	21	
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.

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

Graph NL.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Austria

Table Austria.1: Tax Revenue

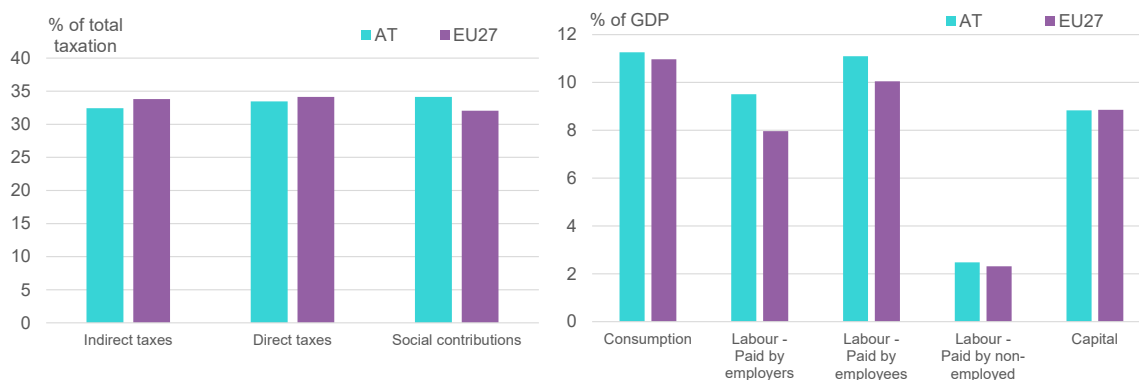
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	14.0	14.1	13.7	14.1	14.0	11	62.6
VAT	7.7	7.5	7.7	7.7	7.6	7.6	7.6	7.7	7.6	7.7	7.4	7.6	7.9	14	35.5
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	24	0.7
Taxes on products, except VAT and import duties	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	3.1	3.1	2.9	3.1	2.7	17	12.0
Other taxes on production	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.2	3.3	3.3	3.2	3	14.4
Direct taxes	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	13.6	13.7	12.9	14.0	14.4	7	64.6
Personal income taxes	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	9.7	9.8	9.5	10.0	9.9	7	44.2
Corporate income taxes	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	10	15.6
Other	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	1.2	1.1	1.1	6	4.9
Social contributions	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	14.7	14.9	15.5	15.4	14.7	5	65.9
Employers'	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	6.9	7.0	7.3	7.2	6.9	10	31.1
Households'	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.8	7.8	7.9	8.2	8.2	7.8	6	34.8
Total	41.1	41.2	41.9	42.7	42.8	43.2	41.8	41.9	42.3	42.7	42.2	43.4	43.2	3	193.1
B. Structure by level of government															
as % of total taxation															
Central government	66.7	66.8	67.0	66.9	66.8	67.2	66.0	65.8	65.2	65.0	63.2	64.6	65.6	11	126.7
State government¹	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.0	2.0	1.9		3.6
Local government	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	3.2	3.1	3.0	18	5.9
Social security funds	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	29.2	29.4	31.1	29.9	29.0	15	55.9
EU institutions	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	21	1.0
C. Structure by economic function															
as % of GDP															
Consumption	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.6	11.4	11.4	11.0	11.2	11.3	17	50.4
Labour	23.1	23.1	23.6	24.2	24.4	24.4	23.3	23.2	23.5	23.7	24.2	24.2	23.1	3	103.3
of which on income from employment	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.7	21.0	21.1	21.5	21.5	20.6	3	92.2
Paid by employers	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.5	9.5	9.6	9.9	9.8	9.5	5	42.5
Paid by employees	11.3	11.3	11.6	11.8	11.9	12.0	11.2	11.2	11.5	11.5	11.7	11.7	11.1	7	49.6
Paid by non-employed	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.6	2.7	2.7	2.5	7	11.1
Capital	6.4	6.5	6.6	6.9	6.9	7.2	7.0	7.2	7.5	7.6	6.9	8.0	8.8	8	39.5
Income of corporations	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	10	15.6
Income of households	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	0.8	0.8	0.7	1.0	1.0	9	4.5
Income of self-employed	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	2.8	3.0	3.2	3	14.4
Stock of capital	1.1	1.1	1.2	1.4	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.1	20	5.0

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.3	2.1	2.2	1.9	19	8.4
Energy	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.2	1.3	1.1	25	4.8
of which transport fuel taxes	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	0.9	1.0	0.8	20	3.7
Transport	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.8	3	3.5
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.02	0.02	0.02	0.02	21	0.1
E. Property taxes															
as % of GDP															
Taxes on property	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	0.9	0.8	18	3.7
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	23	0.8
Other taxes on property	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.7	0.7	0.6	13	2.9
F. Implicit tax rates															
%															
Consumption	18.0	18.0	18.1	17.9	17.9	18.1	18.1	18.2	18.1	18.1	18.0	18.5	17.9	16	
Labour	41.5	41.8	42.0	42.4	42.7	43.0	41.4	41.3	41.5	41.4	40.7	41.2	40.4	4	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	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		0.4
Tax expenditure component	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0		0.2
Transfer component	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		0.2
Total tax revenue adjusted for payable tax credits	41.0	41.1	41.8	42.6	42.7	43.1	41.8	41.9	42.3	42.6	42.1	43.4	43.1		193.0

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.

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

Graph AT.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Poland

Table Poland.1: Tax Revenue

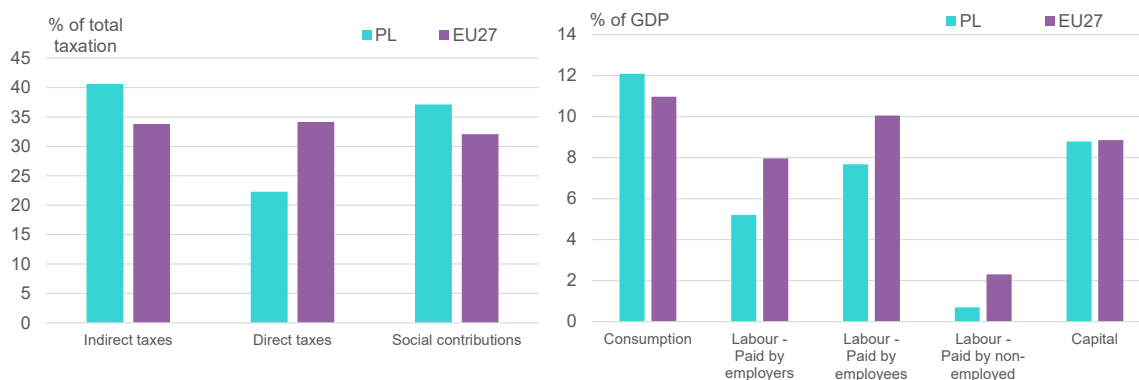
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.0	14.1	13.3	13.1	13.2	13.1	13.6	14.0	14.2	14.0	14.1	15.4	14.0	13	91.6
VAT	7.6	7.9	7.2	7.2	7.2	7.0	7.3	7.8	8.1	8.0	8.0	8.6	7.3	20	47.7
Taxes and duties on imports excluding VAT	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.5	11	3.0
Taxes on products, except VAT and import duties	4.5	4.3	4.1	4.1	3.8	3.8	4.0	4.0	4.0	3.8	3.7	4.1	3.6	9	23.8
Other taxes on production	1.5	1.5	1.5	1.5	1.6	1.7	1.8	1.7	1.7	1.9	2.2	2.4	2.6	6	17.1
Direct taxes	6.8	6.8	7.0	6.8	6.9	6.9	7.2	7.4	7.8	7.9	7.9	8.3	7.7	22	50.3
Personal income taxes	4.4	4.4	4.5	4.5	4.6	4.7	4.9	5.0	5.3	5.3	5.3	5.3	4.5	21	29.5
Corporate income taxes	2.0	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	2.6	2.8	19	18.3
Other	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	19	2.5
Social contributions	10.9	11.2	12.1	12.4	12.2	12.4	12.7	12.9	13.1	13.2	13.5	13.0	12.8	10	83.8
Employers'	4.6	4.5	4.9	4.9	4.9	4.9	5.1	5.0	5.0	5.1	5.1	4.7	4.6	19	30.4
Households'	6.3	6.7	7.2	7.5	7.3	7.5	7.7	7.8	8.1	8.1	8.4	8.2	8.1	5	53.3
Total	31.6	32.1	32.4	32.4	32.3	32.5	33.6	34.2	35.1	35.2	35.6	36.7	34.5	20	225.6
B. Structure by level of government															
as % of total taxation															
Central government	52.6	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	49.2	52.0	50.0	21	112.9
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	12.4	11.9	11.8	8	26.7
Social security funds	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	35.5	37.3	6	84.2
EU institutions	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.8	8	1.8
C. Structure by economic function															
as % of GDP															
Consumption	12.5	12.5	11.8	11.6	11.6	11.4	11.8	12.3	12.5	12.3	12.4	13.4	12.1	12	79.1
Labour	11.9	12.2	12.7	13.3	13.3	13.3	13.7	13.8	14.1	14.2	14.3	14.2	13.6	22	88.9
of which on income from employment	11.2	11.4	11.9	12.4	12.4	12.4	12.8	13.0	13.2	13.4	13.5	13.4	12.9	22	84.3
Paid by employers	4.9	4.8	5.2	5.1	5.2	5.1	5.3	5.3	5.2	5.3	5.4	5.3	5.2	19	34.1
Paid by employees	6.3	6.6	6.8	7.3	7.3	7.3	7.5	7.8	8.0	8.1	8.1	8.1	7.7	20	50.2
Paid by non-employed	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.7	20	4.6
Capital	7.2	7.4	7.9	7.5	7.4	7.8	8.0	8.1	8.5	8.6	8.9	9.0	8.8	9	57.5
Income of corporations	2.0	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	2.6	2.8	21	18.3
Income of households	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	23	1.5
Income of self-employed	3.3	3.4	3.8	3.6	3.6	3.8	3.9	4.0	4.2	4.3	4.5	4.4	4.1	1	26.5
Stock of capital	1.7	1.6	1.7	1.8	1.8	1.9	2.0	2.0	1.9	1.9	1.8	1.8	1.7	12	11.2

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.7	2.7	2.6	2.4	2.6	2.7	2.7	2.7	2.7	2.5	2.5	2.9	2.8	5	18.3
Energy	2.3	2.2	2.2	2.2	2.2	2.3	2.4	2.3	2.4	2.2	2.2	2.6	2.6	4	16.7
of which transport fuel taxes	1.9	1.9	2.0	1.9	2.0	2.0	2.1	2.0	2.0	1.9	1.7	1.8	1.5	3	9.6
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	22	1.0
Pollution and resources	0.22	0.21	0.18	0.09	0.15	0.17	0.14	0.12	0.11	0.11	0.13	0.09	0.09	13	0.6
E. Property taxes as % of GDP															
Taxes on property	1.4	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.6	1.5	11	10.1
Recurrent taxes on immovable property	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	7	6.4
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	15	3.7
F. Implicit tax rates %															
Consumption	17.4	17.8	16.7	16.6	16.8	16.9	17.6	18.0	18.6	18.5	19.0	20.7	18.0	15	
Labour	28.8	30.0	31.2	32.2	32.2	32.7	32.7	33.1	33.3	33.3	32.7	33.7	33.1	19	
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	0.0	0.0	0.0	0.0		0.0
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	0.0	0.0	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	31.6	32.1	32.4	32.4	32.3	32.5	33.6	34.2	35.1	35.2	35.6	36.7	34.5		225.6

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.

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

Graph PL.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Portugal

Table Portugal.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.3	13.9	13.9	13.8	14.3	14.7	14.9	15.0	15.3	15.1	14.7	15.2	15.2	7	36.9
VAT	7.5	8.1	8.3	8.0	8.5	8.6	8.5	8.6	8.7	8.8	8.4	8.9	9.4	4	22.7
Taxes and duties on imports excluding VAT	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.6	0.6	0.7	0.7	10	1.7
Taxes on products, except VAT and import duties	4.1	4.0	3.8	3.8	3.8	3.9	4.3	4.5	4.3	4.2	4.1	4.1	3.6	10	8.7
Other taxes on production	0.9	1.1	1.1	1.4	1.5	1.5	1.6	1.4	1.6	1.5	1.6	1.5	1.5	13	3.7
Direct taxes	8.5	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.7	10.0	9.6	10.6	14	25.7
Personal income taxes	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.4	6.5	6.3	7.0	6.9	7.0	14	16.9
Corporate income taxes	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	11	8.1
Other	0.3	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	22	0.7
Social contributions	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	10.4	10.4	10.2	18	24.7
Employers'	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	13	15.0
Households'	3.7	3.8	3.7	3.8	3.9	3.9	3.9	3.9	3.7	3.8	4.1	4.2	4.0	19	9.7
Total	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.7	34.5	35.2	35.2	36.0	16	87.3
B. Structure by level of government															
as % of total taxation															
Central government	66.7	67.4	66.5	68.0	67.8	67.7	67.3	67.2	66.8	65.7	64.1	64.2	65.1	12	56.9
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	7.2	7.3	7.2	7.2	7.1	13	6.2
Social security funds	26.3	25.8	26.5	24.8	24.7	24.7	24.9	25.2	25.4	26.5	28.2	28.1	27.2	19	23.7
EU institutions	0.4	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.6	17	0.5
C. Structure by economic function															
as % of GDP															
Consumption	11.4	11.9	12.0	11.7	12.2	12.4	12.5	12.7	12.8	12.8	12.1	12.6	12.7	9	30.8
Labour	12.6	13.3	12.7	14.7	14.8	14.8	14.5	14.4	14.6	14.8	16.3	16.1	15.9	18	38.6
of which on income from employment	11.6	12.1	11.5	12.9	13.0	13.0	12.8	12.8	13.1	13.3	14.6	14.5	14.3	21	34.7
Paid by employers	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	14	15.0
Paid by employees	6.7	7.0	6.5	7.7	7.9	7.9	7.7	7.5	7.5	7.5	8.3	8.2	8.1	17	19.6
Paid by non-employed	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	1.7	1.6	1.6	14	3.9
Capital	6.4	7.0	7.0	7.6	7.2	7.2	7.0	7.0	7.2	7.0	6.7	6.5	7.4	14	17.9
Income of corporations	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	13	8.1
Income of households	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	0.6	0.6	0.6	17	1.4
Income of self-employed	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	17	1.6
Stock of capital	2.2	2.3	2.4	2.5	2.5	2.6	2.7	2.6	2.7	2.7	2.8	2.9	2.8	7	6.8

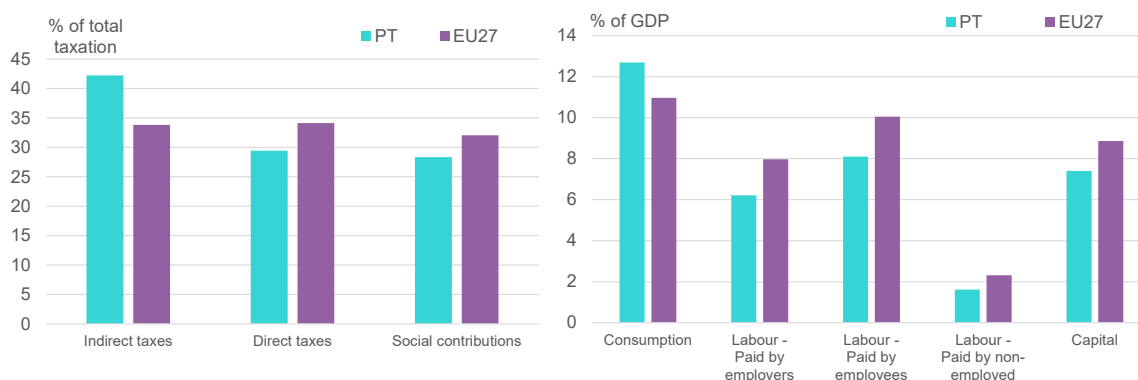
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.6	2.5	2.4	2.3	1.9	17	4.6
Energy	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.8	1.8	1.8	1.4	19	3.3
of which transport fuel taxes ²	1.7	1.6	1.5	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.5	1.5	1.0	14	2.5
Transport	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.5	0.5	10	1.2
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	17	0.1
E. Property taxes															
as % of GDP															
Taxes on property	1.7	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	2.3	2.4	2.3	7	5.6
Recurrent taxes on immovable property	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	10	1.6
Other taxes on property	1.1	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.5	1.6	1.6	5	4.0
F. Implicit tax rates															
%															
Consumption	15.0	15.6	15.6	15.4	15.7	16.1	16.3	16.5	16.7	16.6	16.6	17.1	16.4	22	
Labour	24.5	26.1	25.8	28.8	29.5	29.7	29.5	29.2	29.2	29.3	30.1	30.0	30.7	22	
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 DG Taxation and Customs Union estimation

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

Graph PT.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Romania

Table Romania.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.7	12.5	12.7	12.9	12.8	13.4	11.6	10.5	10.4	10.6	10.4	10.8	10.7	25	30.5
VAT	7.4	8.2	7.9	8.2	7.6	8.1	6.5	6.3	6.3	6.2	6.1	6.4	6.8	24	19.2
Taxes and duties on imports excluding VAT	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.2	0.3	0.3	14	0.8
Taxes on products, except VAT and import duties	3.4	3.3	3.6	3.6	3.9	4.0	3.9	3.3	3.3	3.4	3.3	3.3	2.7	16	7.8
Other taxes on production	0.6	0.5	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	0.8	0.8	0.9	22	2.7
Direct taxes	5.7	5.8	5.5	6.0	6.2	6.6	6.5	6.1	4.9	4.8	4.7	5.1	6.1	27	17.5
Personal income taxes	3.2	3.2	3.3	3.4	3.5	3.7	3.7	3.6	2.4	2.3	2.4	2.4	2.5	27	7.2
Corporate income taxes	2.0	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.1	2.1	1.9	2.2	3.1	16	8.7
Other	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	0.4	0.5	0.5	15	1.5
Social contributions	8.5	8.7	8.4	8.7	8.5	8.1	8.1	8.5	10.5	10.5	11.0	10.5	10.0	19	28.4
Employers'	5.4	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	25	2.5
Households'	3.1	3.3	3.1	3.1	3.0	3.1	3.2	3.2	9.3	9.5	10.1	9.5	9.1	2	25.9
Total	25.8	27.0	26.6	27.5	27.5	28.0	26.3	25.1	25.8	25.9	26.1	26.4	26.9	26	76.4
B. Structure by level of government															
as % of total taxation															
Central government	63.2	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.1	56.6	58.9	61.5	16	47.0
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	3.0	3.2	2.8	19	2.2
Social security funds	32.5	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.4	40.0	37.6	35.3	7	27.0
EU institutions	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.4	24	0.3
C. Structure by economic function															
as % of GDP															
Consumption	11.1	11.9	12.1	12.3	12.0	12.6	10.9	10.0	10.0	10.1	9.9	10.3	10.0	23	28.5
Labour	10.8	10.6	10.6	11.1	10.8	10.3	10.2	10.8	12.1	12.0	12.8	12.0	11.4	25	32.5
of which on income from employment	10.6	10.4	10.4	10.8	10.6	10.1	10.0	10.7	12.0	11.9	12.7	11.9	11.3	24	32.1
Paid by employers	5.4	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	25	2.5
Paid by employees	5.2	5.1	5.1	5.2	5.1	5.1	5.0	5.4	10.9	10.9	11.8	10.9	10.4	9	29.6
Paid by non-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	23	0.4
Capital	4.0	4.4	3.9	4.2	4.8	5.1	5.2	4.3	3.7	3.8	3.3	4.0	5.4	22	15.4
Income of corporations	2.0	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.1	2.1	1.9	2.2	3.1	17	8.7
Income of households	0.6	0.6	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	0.6	0.9	1.1	7	3.2
Income of self-employed	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.2	0.1	0.1	0.2	25	0.6
Stock of capital	1.0	0.9	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	0.7	0.8	1.0	24	2.9

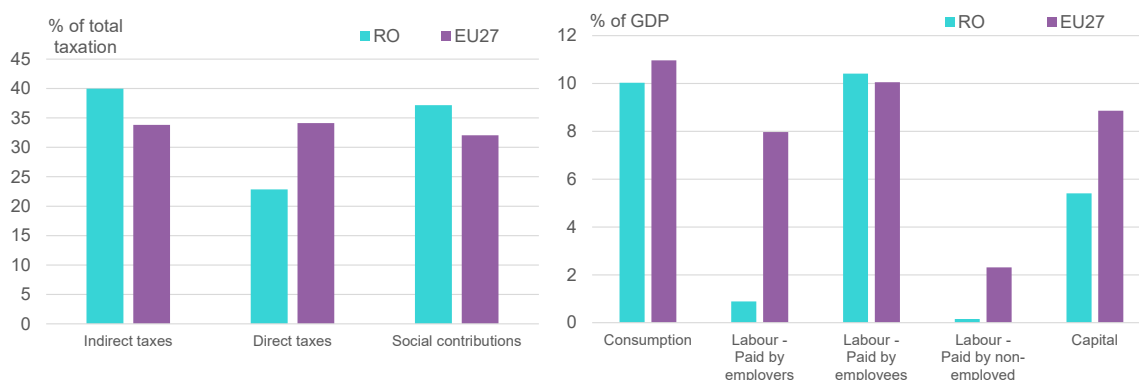
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.1	1.9	1.9	2.1	2.4	2.5	2.4	2.0	2.0	2.1	1.9	2.2	2.7	6	7.7
Energy	1.7	1.6	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	1.8	2.0	2.6	3	7.3
of which transport fuel taxes ²	1.5	1.4	1.4	1.5	1.7	1.8	1.8	1.5	1.4	1.4	1.2	1.2	1.1	12	3.0
Transport	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.1	23	0.4
Pollution and resources	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	0.00	0.00	25	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	23	1.6
Recurrent taxes on immovable property	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	15	1.3
Other taxes on property	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	23	0.3
F. Implicit tax rates															
%															
Consumption	15.7	16.9	17.1	18.0	17.7	18.8	16.2	14.8	14.7	15.0	14.9	15.2	14.6	26	
Labour	31.6	33.2	33.6	33.9	32.4	31.5	27.9	28.6	31.6	30.8	32.2	31.4	30.5	23	
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	0.0	0.0	0.0	0.0		0.0
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	0.0	0.0	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	25.8	27.0	26.6	27.5	27.5	28.0	26.3	25.1	25.8	25.9	26.1	26.4	26.9		76.4

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 DG Taxation and Customs Union estimation

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

Graph RO.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Slovenia

Table Slovenia.1: Tax Revenue

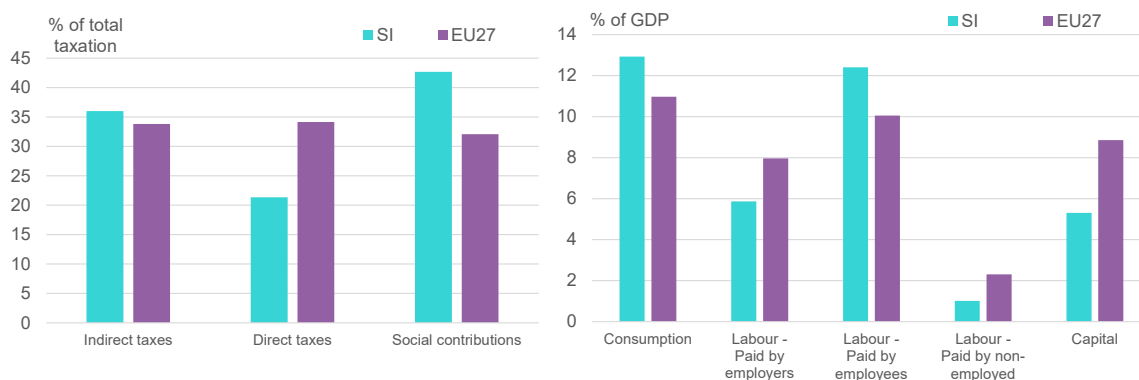
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.2	14.1	14.5	15.0	15.0	14.9	14.7	14.4	14.1	14.3	13.1	13.6	13.5	16	7.7
VAT	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	8.2	7.5	8.2	8.2	13	4.7
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	20	0.1
Taxes on products, except VAT and import duties	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.6	4.8	4.3	4.1	3.9	7	2.2
Other taxes on production	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.3	18	0.7
Direct taxes	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.8	7.8	8.4	8.0	18	4.6
Personal income taxes	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.4	5.2	5.2	5.4	5.1	20	2.9
Corporate income taxes	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	23	1.3
Other	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	14	0.3
Social contributions	15.8	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.6	16.8	16.4	16.0	1	9.1
Employers'	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	6.0	5.9	14	3.3
Households'	10.1	10.0	10.2	9.9	9.9	9.9	9.8	9.8	9.8	9.9	10.7	10.4	10.1	1	5.8
Total	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.4	37.7	37.8	38.4	37.5	13	21.4
B. Structure by level of government															
as % of total taxation															
Central government	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	49.9	46.0	48.8	48.8	23	10.4
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	8.9	8.7	9.6	8.6	8.5	10	1.8
Social security funds	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.8	41.0	44.1	42.2	42.2	2	9.0
EU institutions	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	20	0.1
C. Structure by economic function															
as % of GDP															
Consumption	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.8	13.6	13.8	12.6	13.1	12.9	7	7.4
Labour	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	18.9	18.9	20.0	19.9	19.3	9	11.0
of which on income from employment	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	17.9	17.9	18.9	18.8	18.3	6	10.4
Paid by employers	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	6.0	5.9	15	3.3
Paid by employees	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.2	12.1	12.8	12.8	12.4	4	7.1
Paid by non-employed	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.0	19	0.6
Capital	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	5.1	5.1	5.4	5.3	23	3.0
Income of corporations	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	24	1.3
Income of households	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.4	0.5	0.4	20	0.3
Income of self-employed	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.6	1.5	1.5	10	0.8
Stock of capital	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.1	21	0.6

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.4	3.7	3.3	3.1	2.9	4	1.6
Energy	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.1	2.8	3.1	2.7	2.6	2.4	5	1.4
of which transport fuel taxes	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	2.1	1.7	1.7	1.6	1	0.9
Transport	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	13	0.2
Pollution and resources	0.16	0.16	0.16	0.16	0.16	0.16	0.15	0.13	0.12	0.11	0.12	0.11	0.10	12	0.1
E. Property taxes															
as % of GDP															
Taxes on property	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	22	0.3
Recurrent taxes on immovable property	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	14	0.3
Other taxes on property	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	22	0.1
F. Implicit tax rates															
%															
Consumption	19.9	19.6	19.8	20.9	21.4	21.6	21.4	21.3	21.2	21.4	21.1	21.2	19.6	10	
Labour	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	35.9	35.3	35.2	35.6	35.1	14	
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.

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

Graph SI.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Slovakia

Table Slovakia.1: Tax Revenue

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	10.4	11.3	10.7	11.4	11.6	11.7	11.6	12.0	12.0	12.2	12.2	12.2	12.5	18	13.7
VAT	6.1	6.6	5.9	6.3	6.6	6.8	6.7	7.0	7.0	7.2	7.3	7.5	7.7	16	8.4
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	25	0.2
Taxes on products, except VAT and import duties	3.3	3.7	3.6	3.8	3.7	3.7	3.7	3.9	3.8	3.7	3.6	3.5	3.1	13	3.4
Other taxes on production	0.8	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.1	1.2	1.0	1.5	15	1.6
Direct taxes	5.4	5.5	5.6	6.2	6.7	7.1	7.2	7.2	7.3	7.2	7.2	7.8	7.7	21	8.5
Personal income taxes	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.7	3.7	3.8	3.7	22	4.1
Corporate income taxes	2.4	2.4	2.3	2.8	3.3	3.6	3.5	3.5	3.3	3.0	3.0	3.6	3.6	8	3.9
Other	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	18	0.5
Social contributions	11.9	11.9	12.2	13.2	13.4	13.6	14.1	14.5	14.6	14.9	15.2	15.3	14.6	6	16.0
Employers'	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.0	9.3	9.1	8.6	6	9.5
Households'	5.2	5.5	5.6	5.8	5.7	5.7	6.1	6.1	6.0	5.9	6.0	6.1	6.0	11	6.5
Total	27.8	28.8	28.6	30.8	31.7	32.4	32.9	33.8	33.9	34.4	34.6	35.2	34.8	19	38.1
B. Structure by level of government	as % of total taxation														
Central government	55.1	56.4	55.3	55.1	56.0	56.9	56.0	56.0	55.8	55.8	55.2	55.9	57.3	19	21.8
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.4	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	1.6	1.6	1.5	23	0.6
Social security funds	41.7	40.5	41.7	42.0	41.3	41.1	41.9	42.0	42.2	42.3	42.8	42.1	40.8	3	15.6
EU institutions	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	23	0.2
C. Structure by economic function	as % of GDP														
Consumption	9.8	10.7	9.9	10.5	10.8	10.9	10.8	11.3	11.2	11.5	11.4	11.5	11.4	15	12.5
Labour	14.4	14.6	14.9	16.0	16.2	16.5	17.3	17.8	18.1	18.5	18.9	18.9	18.2	13	20.0
of which on income from employment	12.2	11.9	12.3	13.2	13.5	13.9	14.5	15.0	15.4	15.9	16.2	16.1	15.5	14	17.0
Paid by employers	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.0	9.3	9.1	8.6	8	9.5
Paid by employees	5.5	5.5	5.7	5.8	5.8	6.0	6.5	6.5	6.7	6.8	6.9	7.0	6.9	22	7.6
Paid by non-employed	2.2	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	2.7	2.8	2.7	6	3.0
Capital	3.6	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.6	4.3	4.3	4.8	5.2	24	5.7
Income of corporations	2.6	2.5	2.5	3.0	3.5	3.8	3.7	3.6	3.5	3.3	3.2	3.9	3.8	8	4.2
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	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	27	0.1
Stock of capital	0.8	0.8	1.0	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8	1.2	18	1.3

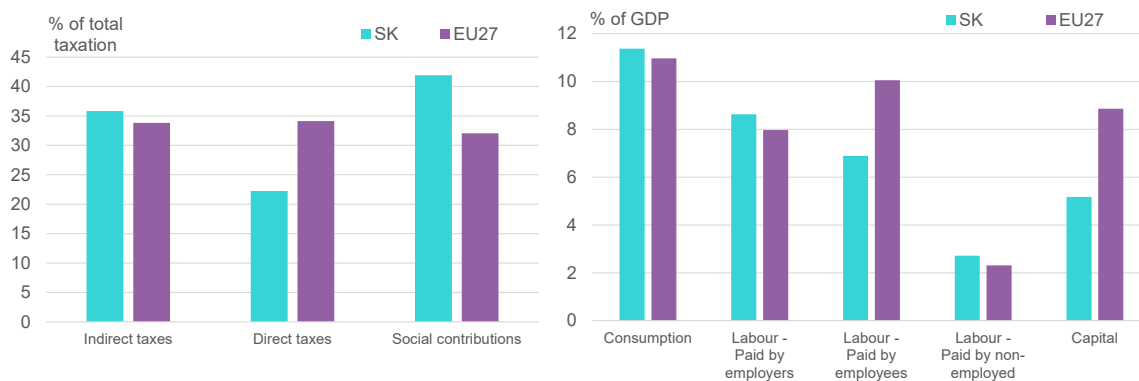
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.1	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.4	2.5	7	2.7
Energy	1.8	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.1	2.3	6	2.5
of which transport fuel taxes ²	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	10	1.3
Transport	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	21	0.2
Pollution and resources	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.02	20	0.0
E. Property taxes															
as % of GDP															
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	0.4	24	0.5
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	0.5	0.5	0.4	16	0.5
Other taxes on 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
F. Implicit tax rates															
%															
Consumption	14.4	16.1	14.8	15.7	16.3	16.8	16.3	17.2	17.2	17.5	17.3	17.7	16.3	23	
Labour	33.6	32.9	33.6	35.9	36.0	36.6	36.8	36.9	36.9	37.2	36.9	37.2	36.5	10	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5		0.5
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 DG Taxation and Customs Union estimation

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

Graph SK.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Finland

Table Finland.1: Tax Revenue

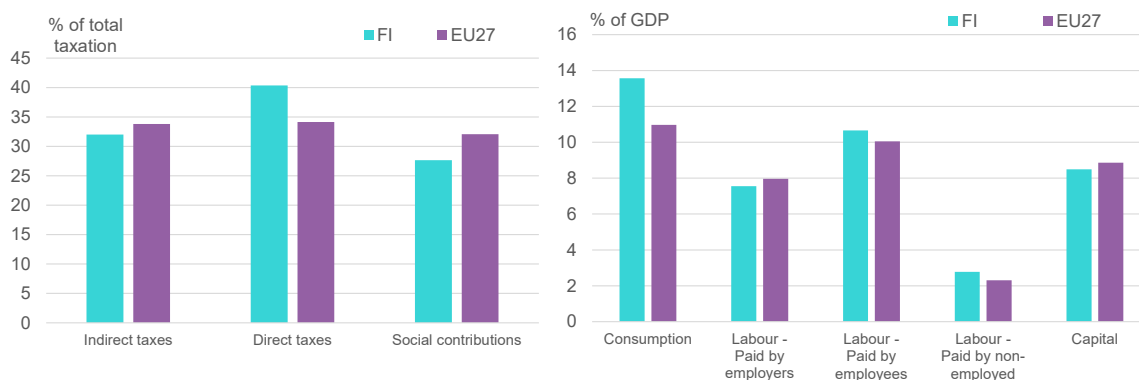
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.0	13.8	14.1	14.4	14.4	14.2	14.4	14.1	14.2	14.2	14.1	14.0	13.8	14	37.0
VAT	8.3	8.7	8.9	9.2	9.2	9.0	9.1	9.0	9.2	9.2	9.2	9.4	9.3	6	25.1
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	0.3
Taxes on products, except VAT and import duties	4.5	4.9	4.9	4.9	4.9	5.0	5.1	4.8	4.8	4.6	4.5	4.2	3.9	6	10.5
Other taxes on production	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.4	26	1.1
Direct taxes	15.6	16.0	15.8	16.4	16.6	16.8	16.6	16.8	16.3	16.3	16.3	17.1	17.4	3	46.6
Personal income taxes	12.0	12.2	12.4	12.7	13.3	13.2	12.9	12.5	12.2	12.3	12.5	12.9	12.9	3	34.6
Corporate income taxes	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	2.7	3.0	17	8.1
Other	1.2	1.1	1.2	1.4	1.4	1.5	1.5	1.6	1.5	1.5	1.6	1.5	1.5	2	4.0
Social contributions	12.0	12.0	12.6	12.5	12.6	12.6	12.7	11.9	11.8	11.8	11.5	12.0	11.9	13	32.0
Employers'	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.0	7.5	7.6	8	20.3
Households'	3.5	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.4	4.5	4.5	4.3	17	11.7
Total	40.6	41.8	42.4	43.4	43.5	43.5	43.7	42.9	42.4	42.3	41.8	43.2	43.1	4	115.6
B. Structure by level of government															
as % of total taxation															
Central government	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.1	48.9	47.5	47.8	48.8	22	56.4
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	24.3	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	24.7	23.9	23.0	3	26.6
Social security funds	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.4	27.9	27.6	17	32.0
EU institutions	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.4	0.4	0.5	22	0.6
C. Structure by economic function															
as % of GDP															
Consumption	12.9	13.8	14.0	14.3	14.2	14.1	14.3	14.0	14.2	14.0	13.9	13.8	13.6	4	36.4
Labour	21.1	21.4	22.2	22.3	22.6	22.4	22.5	21.3	21.0	21.0	20.6	21.0	21.0	7	56.3
of which on income from employment	18.8	19.0	19.7	19.7	19.8	19.5	19.5	18.4	18.1	18.1	17.7	18.0	18.2	7	48.9
Paid by employers	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.0	7.5	7.6	11	20.3
Paid by employees	10.3	10.5	10.9	10.9	11.1	10.9	10.9	10.6	10.6	10.7	10.7	10.5	10.7	8	28.6
Paid by non-employed	2.3	2.4	2.5	2.7	2.8	2.9	3.0	2.9	2.9	2.9	2.9	2.9	2.8	5	7.4
Capital	6.5	6.6	6.1	6.8	6.7	7.0	7.0	7.5	7.2	7.2	7.3	8.5	8.5	10	22.8
Income of corporations	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	2.7	3.0	18	8.1
Income of households	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.3	1.6	2.0	1.9	1	5.1
Income of self-employed	1.8	1.7	1.8	1.8	2.0	1.9	1.8	1.8	1.7	1.7	1.8	2.0	1.9	7	5.2
Stock of capital	1.2	1.2	1.2	1.4	1.5	1.5	1.5	1.7	1.5	1.6	1.7	1.7	1.7	13	4.5

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.7	3.0	3.0	2.9	2.9	2.9	3.1	3.0	2.9	2.8	2.7	2.5	2.4	9	6.5
Energy	1.7	2.0	2.0	1.9	1.9	2.0	2.1	2.0	2.0	1.9	1.9	1.8	1.8	9	4.9
of which transport fuel taxes	1.3	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	15	2.7
Transport	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.8	0.7	0.6	7	1.6
Pollution and resources	0.05	0.07	0.06	0.06	0.05	0.05	0.03	0.03	0.03	0.02	0.02	0.02	0.02	22	0.0
E. Property taxes as % of GDP															
Taxes on property	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.6	1.5	1.6	1.6	1.6	1.6	10	4.3
Recurrent taxes on immovable property	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	8	2.0
Other taxes on property	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.9	0.8	9	2.2
F. Implicit tax rates %															
Consumption	19.9	21.0	21.0	21.3	21.1	20.9	21.4	21.3	21.5	21.4	21.5	21.1	20.9	7	
Labour	38.5	39.1	39.7	39.9	40.5	40.4	40.9	39.8	38.9	38.8	38.2	38.3	39.0	6	
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.

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

Graph FI.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Sweden

Table Sweden.1: Tax Revenue

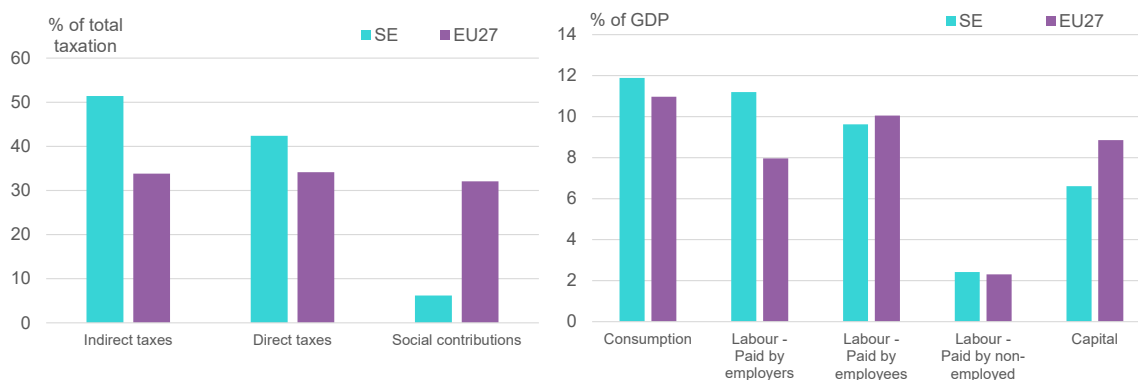
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	22.1	21.7	22.0	22.0	21.7	21.6	22.5	22.4	22.4	22.0	21.6	21.5	21.5	1	120.9
VAT	9.0	8.9	8.8	8.8	8.9	8.9	9.2	9.2	9.2	9.1	9.2	9.1	9.2	8	52.0
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	22	0.9
Taxes on products, except VAT and import duties	3.2	3.0	3.0	2.9	2.7	2.7	2.7	2.6	2.7	2.5	2.5	2.4	2.1	20	11.7
Other taxes on production	9.7	9.7	10.1	10.1	10.0	9.9	10.5	10.4	10.4	10.2	9.8	9.8	10.0	1	56.3
Direct taxes	18.1	17.5	17.4	17.7	17.8	18.3	18.9	19.0	18.6	18.1	18.1	18.4	17.7	2	99.7
Personal income taxes	14.6	14.1	14.5	14.7	14.7	14.9	15.6	15.6	15.2	14.5	14.7	14.5	13.8	2	77.7
Corporate income taxes	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	3.5	3.6	9	20.0
Other	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	20	2.0
Social contributions	2.6	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.7	2.7	2.7	2.6	26	14.6
Employers'	2.6	2.6	2.7	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.5	22	14.3
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	0.3
Total	42.9	42.0	42.1	42.5	42.2	42.6	44.1	44.1	43.8	42.8	42.4	42.6	41.8	7	235.2
B. Structure by level of government															
as % of total taxation															
Central government	63.9	63.5	62.4	62.3	62.9	63.7	63.8	63.8	63.7	64.0	63.0	64.1	64.8	13	152.4
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	29.6	29.7	30.6	30.8	30.3	29.6	29.7	29.7	29.6	29.3	30.3	29.4	28.6	1	67.3
Social security funds	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	6.3	6.2	25	14.6
EU institutions	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	26	0.9
C. Structure by economic function															
as % of GDP															
Consumption	12.6	12.3	12.1	12.1	12.0	12.0	12.3	12.2	12.2	11.9	12.0	11.8	11.9	13	66.9
Labour	24.2	24.1	24.8	25.0	24.6	24.5	25.6	25.7	25.6	24.9	24.6	24.0	23.2	2	130.9
of which on income from employment	21.0	21.2	21.8	21.9	21.6	21.5	22.5	22.6	22.7	22.2	21.8	21.4	20.8	2	117.2
Paid by employers	11.1	11.2	11.6	11.6	11.5	11.4	11.9	12.0	12.0	11.9	11.5	11.5	11.2	2	63.0
Paid by employees	9.9	9.9	10.2	10.3	10.2	10.1	10.6	10.7	10.6	10.3	10.4	10.0	9.6	11	54.2
Paid by non-employed	3.2	2.9	3.0	3.1	3.0	2.9	3.1	3.0	2.9	2.7	2.8	2.6	2.4	8	13.6
Capital	6.1	5.6	5.2	5.4	5.6	6.2	6.3	6.2	6.0	6.0	5.8	6.8	6.6	17	37.2
Income of corporations	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	3.5	3.6	9	20.2
Income of households	1.1	1.0	0.9	0.9	1.3	1.5	1.6	1.6	1.3	1.3	1.2	1.7	1.4	4	7.9
Income of self-employed	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	23	2.1
Stock of capital	1.3	1.2	1.3	1.4	1.3	1.3	1.4	1.3	1.2	1.2	1.2	1.2	1.3	17	7.1

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.7	2.4	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.0	1.9	1.9	18	10.8
Energy	2.2	2.0	1.9	1.9	1.7	1.7	1.7	1.6	1.6	1.6	1.5	1.4	1.5	15	8.2
of which transport fuel taxes	1.1	1.1	1.1	1.0	1.0	0.9	1.0	0.9	0.9	0.7	0.7	0.7	0.5	26	2.9
Transport	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	12	2.2
Pollution and resources	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.05	0.05	0.06	0.06	0.06	15	0.3
E. Property taxes															
as % of GDP															
Taxes on property	1.0	1.0	1.1	1.2	1.1	1.1	1.2	1.1	1.2	1.1	1.0	1.0	1.1	13	6.1
Recurrent taxes on immovable property	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.6	11	3.6
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.5	0.4	0.4	0.4	0.4	19	2.5
F. Implicit tax rates															
%															
Consumption	22.0	21.4	21.0	20.8	20.8	21.2	21.7	21.8	21.8	21.6	21.8	21.7	22.0	3	
Labour	38.9	38.8	38.6	38.5	38.3	38.8	39.8	40.0	39.6	39.1	38.4	38.5	38.5	7	
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.

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

Graph SE.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

EU-27

Table EU-27.1: Tax Revenue

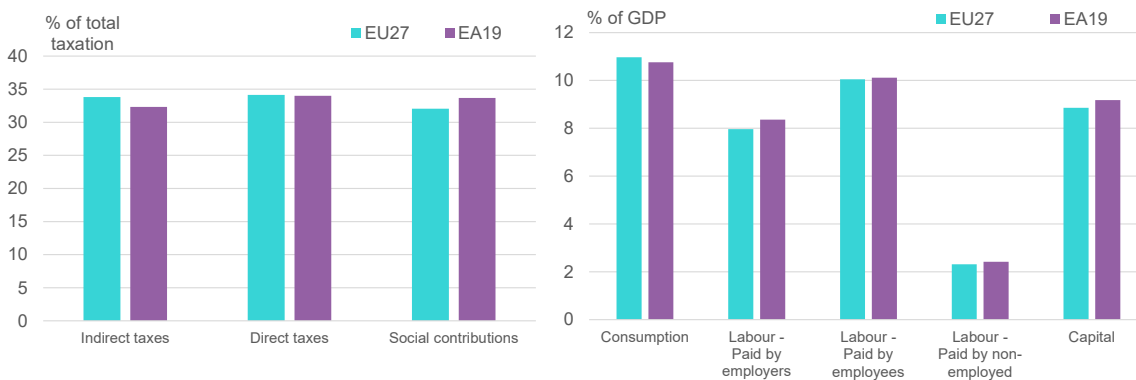
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.1	13.2	13.5	13.6	13.7	13.7	13.7	13.6	13.7	13.7	13.4	13.7	13.6		2159.8
VAT	6.8	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1	7.1	6.9	7.4	7.5		1189.3
Taxes and duties on imports excluding VAT	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.5	0.5	0.5		85.7
Taxes on products, except VAT and import duties	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.4	3.3	3.0		484.4
Other taxes on production	2.2	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5	2.5	2.5	2.5		400.4
Direct taxes	11.9	12.1	12.6	12.9	12.9	12.9	13.0	13.2	13.2	13.2	13.2	13.6	13.7		2180.3
Personal income taxes	8.7	8.8	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.6	9.9	9.7	9.6		1523.8
Corporate income taxes	2.2	2.3	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.6	2.4	2.9	3.3		517.9
Other	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.9		138.6
Social contributions	12.9	13.0	13.2	13.2	13.2	13.1	13.2	13.1	13.2	13.1	13.4	13.1	12.9		2047.7
Employers'	7.4	7.4	7.4	7.4	7.4	7.4	7.3	7.3	7.3	7.2	7.4	7.2	7.1		1127.5
Households'	5.5	5.6	5.7	5.8	5.8	5.7	5.8	5.8	5.8	5.8	6.0	5.9	5.8		920.2
Total	37.9	38.3	39.3	39.8	39.9	39.7	39.8	39.9	40.1	39.9	40.0	40.4	40.2		6387.8
B. Structure by level of government															
as % of total taxation															
Central government	47.2	46.5	46.2	46.6	46.6	46.5	46.2	46.2	45.9	45.7	44.6	45.4	45.8		2928.2
State government¹	6.3	6.4	6.8	6.6	6.6	6.9	7.3	7.3	7.4	7.5	7.7	7.8	7.8		497.2
Local government	9.8	10.4	10.7	10.6	10.6	10.6	10.5	10.4	10.4	10.2	10.2	10.3	10.2		650.2
Social security funds	36.3	36.2	36.0	35.8	35.8	35.5	35.5	35.5	35.7	36.0	36.9	35.8	35.5		2266.2
EU institutions	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.6	0.6	0.7		46.0
C. Structure by economic function															
as % of GDP															
Consumption	10.8	10.9	11.0	11.1	11.1	11.1	11.2	11.1	11.1	11.1	10.7	11.2	11.0		1744.4
Labour	20.0	20.0	20.5	20.8	20.8	20.5	20.6	20.6	20.7	20.7	21.3	20.7	20.3		3233.4
of which on income from employment	17.8	17.9	18.2	18.5	18.4	18.2	18.2	18.3	18.4	18.4	18.7	18.3	18.0		2865.8
Paid by employers	8.3	8.3	8.4	8.5	8.5	8.3	8.3	8.3	8.2	8.2	8.3	8.1	8.0		1267.0
Paid by employees	9.4	9.5	9.8	10.0	9.9	9.9	10.0	10.0	10.2	10.2	10.4	10.1	10.1		1598.8
Paid by non-employed	2.2	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	2.6	2.4	2.3		367.6
Capital	7.1	7.4	7.8	7.9	7.9	8.1	8.1	8.2	8.2	8.1	8.0	8.6	8.9		1408.9
Income of corporations	2.4	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5	3.0	3.4		538.3
Income of households	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0		152.0
Income of self-employed	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.2		344.1
Stock of capital	2.1	2.2	2.3	2.4	2.4	2.5	2.5	2.5	2.4	2.4	2.4	2.4	2.4		374.4

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.4	2.4	2.4	2.2	2.3	2.0		320.8
Energy	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7	1.8	1.6		248.4
of which transport fuel taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.1	1.1	0.9		146.2
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4		60.1
Pollution and resources	0.08	0.09	0.09	0.09	0.09	0.09	0.09	0.08	0.08	0.08	0.08	0.08	0.08		12.3
E. Property taxes															
as % of GDP															
Taxes on property	1.9	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3	2.2	2.1		332.7
Recurrent taxes on immovable property	1.1	1.1	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.0		160.1
Other taxes on property	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1		172.6
F. Implicit tax rates															
%															
Consumption	16.3	16.6	16.6	16.7	16.9	17.1	17.2	17.2	17.3	17.3	17.1	17.9	17.2		
Labour	36.7	37.1	37.7	38.1	38.1	38.1	38.0	38.1	38.2	37.9	37.7	37.6	37.8		

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.

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

Graph EU27.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

	EU27	EA19		EU27	EA19
Indirect t	33.8	32.3	Consumpt	11.0	10.8
Direct ta	34.1	34.0	Labour -	8.0	8.4
Social co	32.1	33.7	Labour -	10.1	10.1
			Labour -	2.3	2.4

EA-19

Table EA-19.1: Tax Revenue

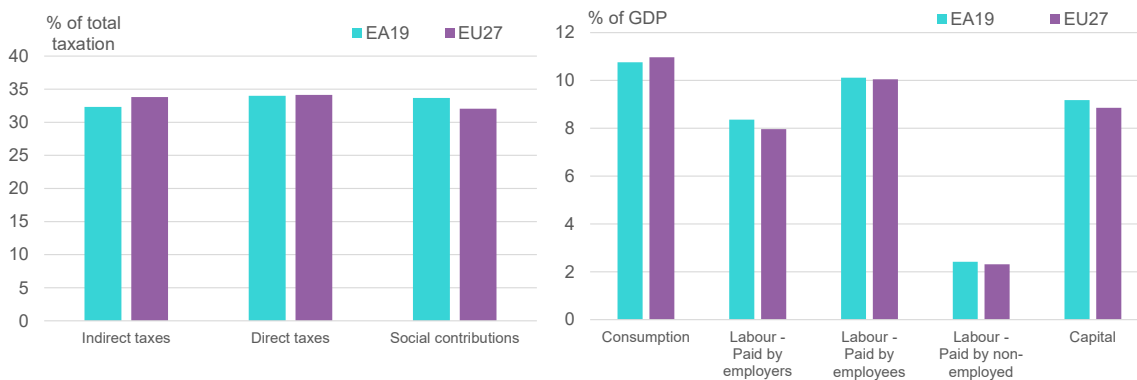
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	12.6	12.7	13.0	13.1	13.3	13.2	13.2	13.2	13.2	13.3	12.9	13.3	13.2		1772.4
VAT	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.8	6.9	6.9	6.6	7.1	7.3		979.6
Taxes and duties on imports excluding VAT	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		70.0
Taxes on products, except VAT and import duties	3.5	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.4	3.4	3.1		413.6
Other taxes on production	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	2.2	2.3	2.3	2.3	2.3		309.2
Direct taxes	11.7	12.0	12.5	12.8	12.8	12.8	12.9	13.0	13.2	13.2	13.2	13.5	13.9		1864.1
Personal income taxes	8.5	8.5	9.0	9.2	9.2	9.2	9.1	9.2	9.4	9.5	9.7	9.6	9.7		1296.9
Corporate income taxes	2.2	2.3	2.4	2.5	2.4	2.4	2.6	2.7	2.7	2.7	2.4	2.9	3.3		440.5
Other	1.0	1.1	1.1	1.2	1.1	1.2	1.2	1.1	1.1	1.0	1.0	1.0	0.9		126.7
Social contributions	13.8	13.9	14.1	14.2	14.2	14.0	14.0	14.0	14.0	13.8	14.3	14.0	13.8		1846.0
Employers'	7.9	7.9	7.9	7.9	8.0	7.9	7.8	7.8	7.9	7.8	8.0	7.8	7.7		1038.3
Households'	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	6.1	6.1	6.3	6.1	6.0		807.6
Total	38.1	38.6	39.6	40.1	40.2	40.1	40.1	40.2	40.4	40.3	40.4	40.8	40.8		5482.5
B. Structure by level of government	as % of total taxation														
Central government	44.8	44.0	43.7	44.2	44.2	44.0	43.7	43.7	43.4	43.1	41.9	42.5	43.1		2363.4
State government¹	7.2	7.4	7.8	7.6	7.6	8.0	8.5	8.5	8.6	8.7	9.0	9.2	9.1		497.2
Local government	8.4	9.1	9.3	9.2	9.3	9.2	9.1	9.0	9.0	8.9	8.8	9.0	8.9		488.2
Social security funds	39.2	39.1	38.8	38.6	38.5	38.2	38.2	38.2	38.3	38.7	39.8	38.7	38.2		2092.6
EU institutions	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.8		41.1
C. Structure by economic function	as % of GDP														
Consumption	10.5	10.6	10.7	10.8	10.9	10.8	10.9	10.9	10.9	10.9	10.4	10.9	10.8		1444.6
Labour	20.3	20.4	20.9	21.2	21.1	20.9	20.9	20.9	21.1	21.1	21.7	21.1	20.9		2804.6
of which on income from employment	18.1	18.2	18.6	18.8	18.7	18.5	18.5	18.5	18.7	18.7	19.0	18.6	18.5		2479.8
Paid by employers	8.6	8.6	8.7	8.7	8.7	8.5	8.5	8.5	8.5	8.5	8.7	8.5	8.4		1122.2
Paid by employees	9.5	9.6	9.9	10.1	10.0	10.0	10.0	10.1	10.2	10.2	10.3	10.1	10.1		1357.6
Paid by non-employed	2.2	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.7	2.5	2.4		324.8
Capital	7.3	7.6	8.0	8.1	8.2	8.3	8.3	8.4	8.5	8.3	8.2	8.8	9.2		1232.3
Income of corporations	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5	3.0	3.4		457.9
Income of households	0.6	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0		133.2
Income of self-employed	2.1	2.1	2.2	2.2	2.2	2.2	2.1	2.2	2.2	2.1	2.2	2.2	2.3		306.5
Stock of capital	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.5	2.5	2.6	2.6	2.5		334.7

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.2	2.2	1.9		261.2
Energy	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7	1.7	1.5		199.1
of which transport fuel taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.1	0.9		121.7
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4		52.0
Pollution and resources	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07	0.08	0.08	0.07		10.0
E. Property taxes															
as % of GDP															
Taxes on property	2.0	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.3		302.6
Recurrent taxes on immovable property	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.1	1.0		140.7
Other taxes on property	0.9	0.9	0.9	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2		161.9
F. Implicit tax rates															
%															
Consumption	15.8	16.1	16.1	16.2	16.4	16.6	16.7	16.8	16.8	16.9	16.5	17.4	16.8		
Labour	37.0	37.4	38.0	38.4	38.5	38.4	38.3	38.4	38.6	38.3	38.0	38.0	38.4		

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.

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

Graph EA19.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

	EA19	EU27		EA19	EU27
Indirect t	32.3	33.8	Consumpt	10.8	11.0
Direct ta	34.0	34.1	Labour -	8.4	8.0
Social co	33.7	32.1	Labour -	10.1	10.1
			Labour -	2.4	2.3

Iceland

Table Iceland.1: Tax Revenue

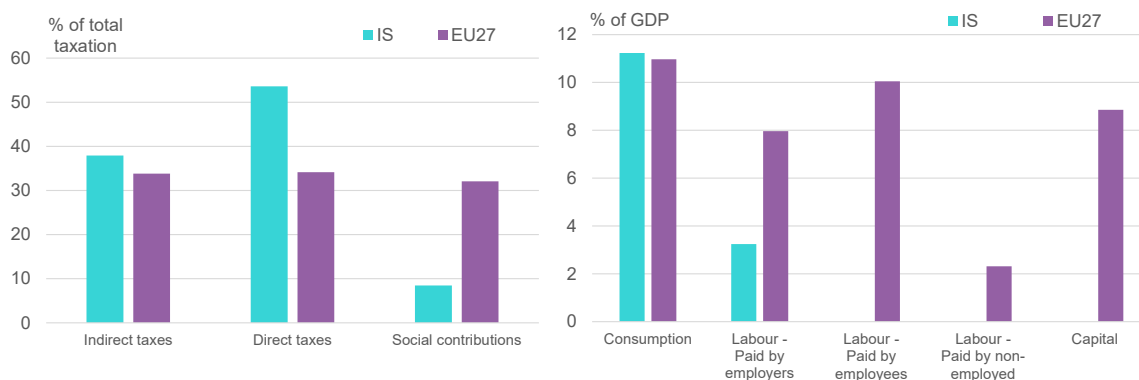
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.1	13.2	13.8	13.5	15.1	14.5	13.8	14.7	14.3	13.7	13.9	13.8	13.6		3.6
VAT	7.4	7.4	7.7	7.6	7.7	7.9	8.2	8.9	8.6	8.0	8.0	8.5	8.5		2.3
Taxes and duties on imports excluding VAT	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2		0.0
Taxes on products, except VAT and import duties	3.1	3.1	3.2	3.1	3.0	2.7	2.7	2.8	2.7	2.5	2.5	2.3	2.3		0.6
Other taxes on production	2.4	2.2	2.4	2.5	4.0	3.6	2.7	2.9	2.8	3.0	3.3	2.8	2.7		0.7
Direct taxes	15.3	16.2	16.6	17.2	18.5	17.2	33.1	19.0	18.7	18.2	19.4	18.2	19.3		5.1
Personal income taxes	12.3	13.1	13.4	13.9	13.8	13.7	14.4	15.2	15.3	15.1	16.4	15.5	15.5		4.1
Corporate income taxes	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.1	2.7		0.7
Other	2.0	1.4	1.4	1.3	1.5	1.2	16.2	0.8	1.0	0.9	0.8	0.6	1.1		0.3
Social contributions	3.8	3.8	3.5	3.5	3.5	3.4	3.4	3.4	3.5	3.2	3.0	3.0	3.0		0.8
Employers'	3.7	3.7	3.4	3.5	3.4	3.4	3.3	3.3	3.4	3.1	3.0	2.9	3.0		0.8
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		0.0
Total	32.2	33.2	34.0	34.3	37.1	35.1	50.3	37.1	36.5	35.1	36.3	35.1	36.0		9.6
B. Structure by level of government	as % of total taxation														
Central government	74.5	73.4	73.7	73.4	75.5	74.4	81.6	73.6	72.5	71.7	70.2	70.1	72.5		7.0
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	25.5	26.6	26.3	26.6	24.5	25.6	18.4	26.4	27.5	28.3	29.8	29.9	27.5		2.6
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	:	:	:	:	:	:	:	:	:	:	:	:	:		
C. Structure by economic function	as % of GDP														
Consumption	11.2	11.3	11.7	11.3	11.4	11.2	11.4	12.1	11.7	11.0	11.0	11.2	11.2		3.0
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:		
of which on income from employment	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by employers	3.9	3.9	3.7	3.8	3.8	3.7	3.6	3.6	3.7	3.4	3.3	3.2	3.2		0.9
Paid by employees	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by non-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Capital	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of corporations	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.1	2.7		0.7
Income of households	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of self-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Stock of capital	2.8	2.8	3.1	3.1	4.6	3.7	18.1	3.0	3.0	3.1	3.4	3.1	2.9		0.8

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.2	2.2	2.3	2.2	2.1	2.1	2.1	2.2	2.1	2.0	2.0	1.7	1.8		0.5
Energy	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.2	0.9	1.0		0.3
of which transport fuel taxes	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transport	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.5	0.5	0.4	0.5		0.1
Pollution and resources	0.31	0.33	0.32	0.31	0.32	0.32	0.33	0.34	0.35	0.34	0.38	0.41	0.38		0.1
E. Property taxes															
as % of GDP															
Taxes on property	2.6	2.7	3.0	2.9	3.0	2.0	17.5	2.3	2.3	2.3	2.7	2.5	2.4		0.6
Recurrent taxes on immovable property	1.6	1.5	1.5	1.5	1.5	1.4	1.5	1.6	1.5	1.6	1.8	1.7	1.6		0.4
Other taxes on property	1.0	1.1	1.5	1.4	1.5	0.6	16.0	0.7	0.7	0.7	0.8	0.8	0.8		0.2
F. Implicit tax rates															
%															
Consumption	17.8	17.8	17.9	17.5	17.4	17.7	17.8	18.7	18.1	17.2	17.4	17.4	17.3		
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:		
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.

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

Graph IS.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024

Norway

Table Norway.1: Tax Revenue

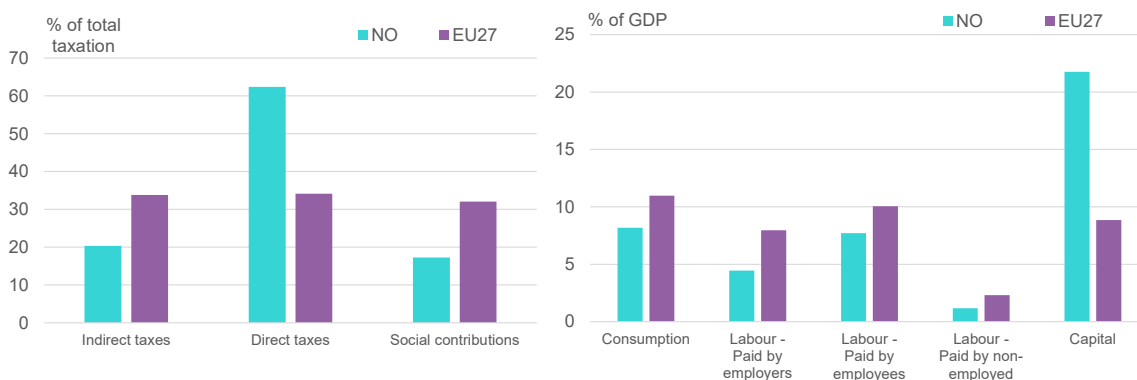
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.7	11.3	11.1	11.2	11.4	11.9	12.5	12.4	12.0	12.2	12.8	11.0	8.8		50.0
VAT	7.7	7.5	7.5	7.6	7.7	8.2	8.6	8.5	8.3	8.5	9.0	7.8	6.5		36.8
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	3.2	3.0	2.9	2.8	2.9	2.9	3.0	2.9	2.8	2.7	2.8	2.2	1.6		9.0
Other taxes on production	0.7	0.7	0.6	0.6	0.7	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.7		3.8
Direct taxes	20.7	21.3	20.9	19.1	17.4	16.1	15.7	16.0	17.3	17.2	14.9	21.0	27.1		153.1
Personal income taxes	9.8	9.7	9.7	9.9	9.8	10.7	10.7	10.2	9.9	10.3	11.3	10.5	8.0		45.0
Corporate income taxes	9.8	10.7	10.3	8.2	6.6	4.5	4.0	4.8	6.4	6.0	2.8	9.8	18.4		103.8
Other	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.8	0.8	0.8		4.3
Social contributions	9.3	9.2	9.3	9.5	9.9	10.4	10.6	10.2	10.0	10.5	11.0	9.3	7.5		42.4
Employers'	5.7	5.6	5.6	5.7	5.9	6.1	6.2	5.9	5.8	6.1	6.4	5.4	4.4		24.8
Households'	3.6	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.3	4.6	3.9	3.1		17.6
Total	41.7	41.8	41.3	39.7	38.7	38.4	38.8	38.6	39.3	39.9	38.7	41.4	43.5		245.5
B. Structure by level of government															
as % of total taxation															
Central government	86.4	87.9	87.6	86.8	86.2	84.7	83.9	84.2	84.8	84.7	83.3	84.1	89.7		220.3
State government¹	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	13.6	12.1	12.4	13.2	13.8	15.3	16.1	15.8	15.2	15.3	16.7	15.9	10.3		25.2
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	:	:	:	:	:	:	:	:	:	:	:	:	:		
C. Structure by economic function															
as % of GDP															
Consumption	11.3	10.9	10.7	10.8	10.9	11.3	11.9	11.7	11.3	11.5	11.9	10.2	8.2		46.2
Labour	17.2	16.9	17.1	17.4	17.7	18.8	19.1	18.4	17.9	18.7	20.0	17.1	13.3		75.3
of which on income from employment	16.0	15.8	15.9	16.2	16.5	17.1	17.4	16.7	16.3	17.1	18.2	15.6	12.2		68.7
Paid by employers	5.7	5.6	5.6	5.8	5.9	6.1	6.2	6.0	5.9	6.2	6.5	5.5	4.5		25.1
Paid by employees	10.3	10.2	10.2	10.5	10.6	11.0	11.2	10.7	10.4	10.9	11.8	10.1	7.7		43.6
Paid by non-employed	1.3	1.1	1.2	1.2	1.2	1.7	1.7	1.6	1.6	1.6	1.8	1.6	1.2		6.6
Capital	13.2	14.0	13.6	11.6	10.0	8.3	7.8	8.6	10.0	9.7	6.8	14.0	21.8		122.9
Income of corporations	5.3	5.4	5.2	4.4	4.0	2.9	3.1	3.1	3.7	3.8	3.0	4.9	6.3		35.6
Income of households	0.9	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.1	1.1	1.3	1.8	1.4		7.7
Income of self-employed	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.7		3.9
Stock of capital	5.9	6.7	6.5	5.3	4.1	3.0	2.5	3.4	4.3	3.8	1.5	6.4	13.4		75.7

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Ranking 2022	Revenue 2022 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.6	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	2.0	1.7	1.3		7.3
Energy	1.4	1.3	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	0.9		4.9
of which transport fuel taxes	0.8	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.4		2.2
Transport	1.2	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.8	0.7	0.6	0.5	0.3		2.0
Pollution and resources	0.08	0.07	0.06	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.08		0.4
E. Property taxes															
as % of GDP															
Taxes on property	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2	1.3	1.1	1.0		5.4
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3		1.6
Other taxes on property	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.8	0.7	0.7		3.8
F. Implicit tax rates															
%															
Consumption	23.4	23.6	23.6	23.6	23.4	23.0	23.0	23.1	23.2	22.7	22.8	22.6	22.0		
Labour	36.2	36.3	36.2	36.2	36.2	36.0	35.9	35.6	35.6	35.4	36.3	36.5	34.7		
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.1		0.4
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		0.1
Transfer component	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.0		0.3
Total tax revenue adjusted for payable tax credits	41.7	41.8	41.3	39.7	38.6	38.3	38.8	38.6	39.2	39.9	38.7	41.3	43.5		245.4

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.

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

Graph NO.1: Tax revenues by main taxes, 2022 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Data extracted February 2024