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Belgium

Table Belgium.1: Tax Revenue

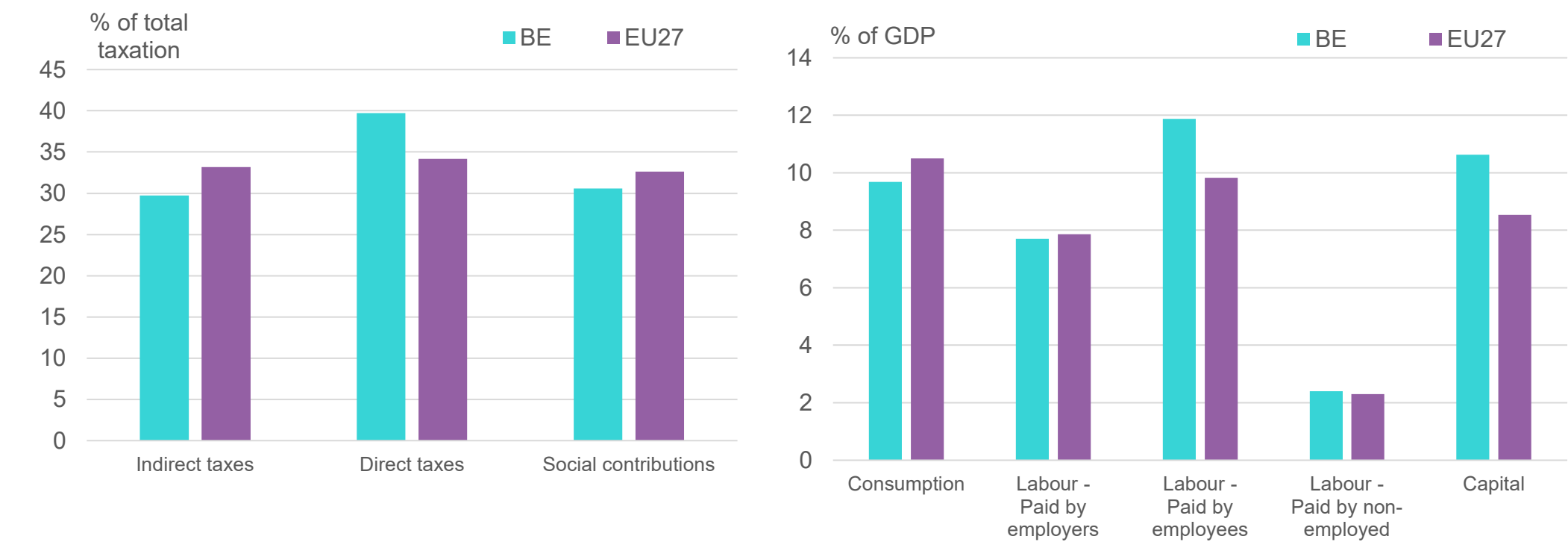
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.4	13.7	13.7	13.6	13.6	13.8	13.7	13.7	13.6	13.1	13.5	12.6	12.6	17	75.3
VAT	6.9	6.9	6.9	6.8	6.6	6.7	6.7	6.8	6.6	6.3	6.8	6.4	6.3	25	37.4
Taxes and duties on imports excluding VAT	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.7	0.6	7	3.4
Taxes on products, except VAT and import duties	3.9	3.9	4.0	4.0	4.1	4.2	4.2	4.2	4.2	4.0	4.1	3.5	3.3	12	19.9
Other taxes on production	2.1	2.4	2.3	2.3	2.3	2.3	2.2	2.2	2.2	2.3	2.1	2.1	2.4	7	14.6
Direct taxes	16.6	17.1	17.7	17.6	17.3	16.9	17.6	17.7	16.4	16.4	16.6	17.0	16.9	4	100.5
Personal income taxes	12.3	12.5	12.9	12.9	12.5	12.0	12.0	11.9	11.3	11.7	11.3	11.8	11.7	5	69.5
Corporate income taxes	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.2	3.8	3.8	3.9	7	23.2
Other	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.5	1.4	1.3	3	7.8
Social contributions	14.1	14.3	14.4	14.2	14.2	13.6	13.6	13.4	13.3	13.5	13.0	12.8	13.0	8	77.5
Employers'	8.6	8.7	8.8	8.7	8.7	8.2	8.1	7.9	7.9	8.0	7.8	7.6	7.7	8	45.9
Households'	5.5	5.5	5.6	5.5	5.5	5.4	5.4	5.4	5.4	5.5	5.3	5.1	5.3	15	31.6
Total	44.0	45.1	45.8	45.4	45.1	44.4	44.9	44.8	43.3	43.0	43.2	42.4	42.5	5	253.3
B. Structure by level of government	as % of total taxation														
Central government	26.7	29.1	29.5	29.7	33.0	29.3	28.7	29.5	27.2	25.6	27.5	28.4	26.9	27	68.2
State government (1)	25.0	24.7	24.7	24.6	24.2	27.1	26.8	26.3	26.9	26.8	26.1	26.1	26.3		66.7
Local government	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	5.1	4.5	4.6	4.8	13	12.2
Social security funds	42.0	40.4	40.0	40.0	36.6	37.1	38.2	38.2	39.5	41.1	40.6	39.4	40.6	4	102.9
EU institutions	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	1.3	1.5	1.3	1	3.3
C. Structure by economic function	as % of GDP														
Consumption	10.7	10.8	10.8	10.7	10.6	10.9	10.8	10.9	10.6	10.2	10.6	9.8	9.7	23	57.8
Labour	24.0	24.1	24.3	24.0	23.7	22.7	22.7	22.4	22.0	22.8	21.8	22.0	22.0	6	131.1
of which on income from employment	22.0	22.1	22.3	22.0	21.7	20.6	20.6	20.3	19.8	20.2	19.5	19.5	19.6	4	116.8
Paid by employers	8.6	8.8	8.8	8.7	8.7	8.2	8.1	8.0	7.9	8.0	7.8	7.6	7.7	11	45.9
Paid by employees	13.4	13.4	13.5	13.3	13.0	12.4	12.4	12.3	11.9	12.2	11.7	11.9	11.9	6	70.9
Paid by non-employed	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.5	2.3	2.4	2.4	9	14.3
Capital	9.2	10.0	10.5	10.5	10.6	10.6	11.1	11.3	10.5	9.8	10.6	10.4	10.6	2	63.4
Income of corporations	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.2	3.8	4.0	4.1	7	24.3
Income of households	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.3	0.4	0.5	0.6	18	3.5
Income of self-employed	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.3	2.2	2.1	2.1	6	12.7
Stock of capital	3.9	4.3	4.4	4.3	4.3	4.2	4.1	4.1	4.1	4.0	4.2	3.8	3.8	3	22.9

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.5	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	2.5	2.5	2.2	2.3	10	13.8
Energy	1.6	1.6	1.6	1.7	1.7	1.9	1.9	1.9	1.9	1.7	1.8	1.5	1.7	13	9.9
of which transport fuel taxes	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.0	1.1	0.8	0.9	17	5.6
Transport	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6	7	3.3
Pollution and resources	0.14	0.13	0.13	0.13	0.12	0.13	0.12	0.13	0.12	0.13	0.11	0.10	0.10	12	0.6
E. Property taxes	as % of GDP														
Taxes on property	3.3	3.5	3.6	3.6	3.6	3.6	3.6	3.5	3.5	3.5	3.7	3.3	3.2	2	18.8
Recurrent taxes on immovable property	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.3	4	7.6
Other taxes on property	2.0	2.2	2.3	2.3	2.3	2.3	2.3	2.3	2.2	2.2	2.4	2.1	1.9	2	11.3
F. Implicit tax rates	%														
Consumption	17.3	17.2	17.2	17.2	17.1	17.6	17.5	17.5	17.4	16.9	17.7	16.2	15.9	24	
Labour	43.1	43.0	43.2	43.1	43.2	41.6	41.5	41.1	40.5	40.6	40.2	40.9	39.9	4	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2		1.2
Tax expenditure component	0.3	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2		0.9
Transfer component	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1		0.3
Total tax revenue adjusted for payable tax credits	43.7	44.8	45.5	45.3	45.0	44.2	44.7	44.6	43.1	42.7	43.0	42.2	42.3		252.4

(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 BE.1: Tax revenues by main taxes, 2023 (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 2025

Bulgaria

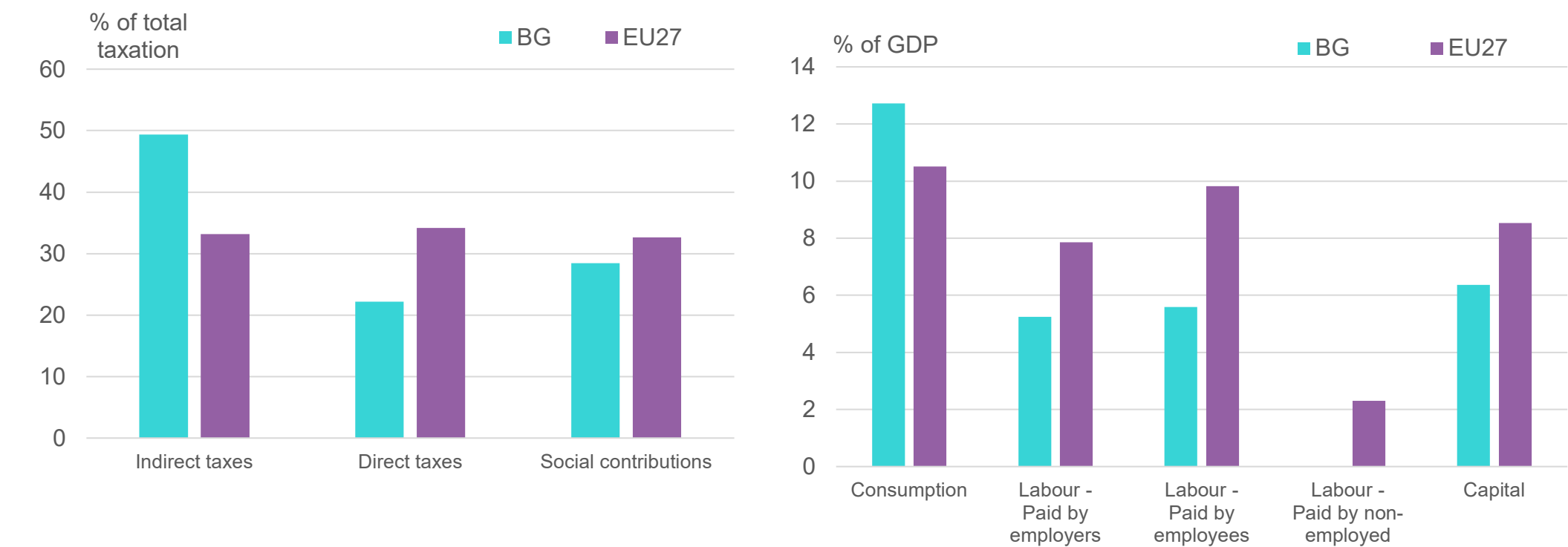
Table Bulgaria.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	14.0	14.5	15.5	15.1	15.4	15.6	15.5	15.0	15.5	15.2	15.1	16.3	14.8	6	14.0
VAT	8.3	8.5	9.1	9.0	8.8	9.1	9.3	9.1	9.2	9.1	9.3	9.0	8.8	10	8.3
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	0.3	0.3	0.2	15	0.2
Taxes on products, except VAT and import duties	5.0	5.0	5.2	4.9	5.4	5.3	5.0	4.6	4.8	4.5	4.2	5.5	4.1	5	3.9
Other taxes on production	0.5	0.7	0.9	1.0	1.0	1.1	1.0	1.0	1.3	1.4	1.2	1.5	1.7	13	1.6
Direct taxes	4.8	4.8	5.2	5.5	5.7	5.8	6.1	6.1	6.1	6.1	6.7	6.5	6.6	26	6.3
Personal income taxes	2.7	2.7	2.9	3.1	3.1	3.1	3.4	3.3	3.4	3.5	3.4	3.1	3.3	26	3.2
Corporate income taxes	1.8	1.7	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.1	2.8	2.9	2.9	18	2.7
Other	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	17	0.4
Social contributions	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.9	9.1	8.8	8.2	8.5	23	8.1
Employers'	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.3	5.3	5.5	5.4	5.1	5.2	15	5.0
Households'	2.4	2.8	2.9	3.1	3.1	3.1	3.2	3.4	3.5	3.6	3.4	3.2	3.3	20	3.1
Total	25.5	26.1	28.1	28.4	28.9	29.2	29.8	29.7	30.5	30.3	30.7	31.1	29.9	24	28.3
B. Structure by level of government	as % of total taxation														
Central government	70.2	70.5	70.0	68.9	69.6	69.7	68.8	67.1	67.5	66.5	67.1	69.9	68.4	6	19.4
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.0	3.0	3.0	3.0	2.9	3.1	3.0	3.0	2.9	2.9	3.1	2.6	2.5	18	0.7
Social security funds	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	28.8	26.5	28.4	18	8.1
EU institutions	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	1.1	0.9	0.6	6	0.2
C. Structure by economic function	as % of GDP														
Consumption	13.5	13.7	14.6	14.2	14.6	14.7	14.7	14.1	14.3	14.0	14.0	12.9	12.7	7	12.0
Labour	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.4	11.1	10.4	10.8	26	10.3
of which on income from employment	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.4	11.1	10.4	10.8	25	10.3
Paid by employers	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.4	5.5	5.5	5.1	5.3	17	5.0
Paid by employees	4.1	4.5	4.8	5.1	5.1	5.2	5.4	5.6	5.7	5.9	5.6	5.3	5.6	27	5.3
Paid by non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Capital	3.6	3.8	4.2	4.4	4.5	4.6	4.7	4.7	5.0	4.9	5.6	7.8	6.4	19	6.0
Income of corporations	1.9	1.9	2.1	2.1	2.3	2.3	2.4	2.3	2.4	2.2	2.9	3.0	2.9	18	2.8
Income of households	0.2	0.2	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.4	0.4	0.5	21	0.4
Income of self-employed	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	21	0.5
Stock of capital	0.7	0.9	1.1	1.2	1.2	1.3	1.1	1.2	1.5	1.6	1.5	3.9	2.4	8	2.3

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.7	2.6	2.9	2.8	3.0	3.0	2.8	2.6	3.0	3.0	2.8	4.8	3.4	2	3.2
Energy	2.4	2.4	2.5	2.5	2.6	2.6	2.4	2.3	2.7	2.7	2.4	4.5	3.1	2	2.9
of which transport fuel taxes	2.3	2.3	2.4	2.2	2.4	2.1	2.1	1.9	1.9	1.8	1.7	1.3	1.3	5	1.2
Transport	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	18	0.2
Pollution and resources	0.08	0.05	0.08	0.07	0.07	0.07	0.06	0.06	0.05	0.04	0.04	0.03	0.03	17	0.0
E. Property taxes	as % of GDP														
Taxes on property	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.8	0.7	0.6	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	0.2	0.2	21	0.2
Other taxes on property	0.2	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.4	18	0.4
F. Implicit tax rates	%														
Consumption	18.1	17.8	19.5	19.0	20.0	20.6	20.7	20.0	20.6	21.1	21.1	19.1	19.0	11	
Labour	23.9	23.3	23.5	24.1	23.9	23.9	24.5	24.8	25.4	25.4	25.2	24.9	24.8	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.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Graph BG.1: Tax revenues by main taxes, 2023 (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 2025

Czechia

Table Czechia.1: Tax Revenue

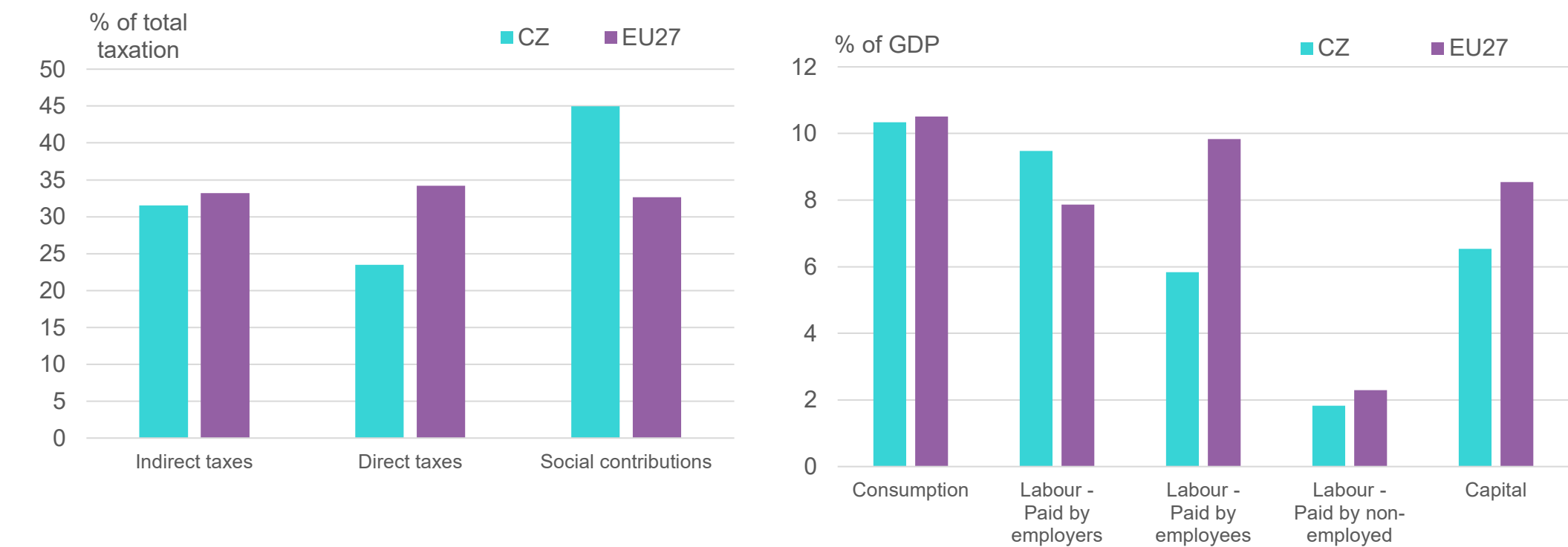
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	11.9	12.3	12.7	11.9	12.3	12.3	12.3	12.0	11.8	11.3	11.3	11.1	10.7	23	34.1
VAT	6.8	6.9	7.3	7.3	7.2	7.3	7.5	7.5	7.4	7.2	7.3	7.6	7.5	16	23.9
Taxes and duties on imports excluding VAT	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	1.5	1.6	1.4	1.3	3	4.1
Taxes on products, except VAT and import duties	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.1	1.9	1.7	1.5	1.2	24	3.9
Other taxes on production	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.5	0.7	25	2.2
Direct taxes	7.3	7.4	7.5	7.7	7.6	8.0	8.0	8.4	8.3	8.3	7.4	7.6	8.0	20	25.4
Personal income taxes	3.9	4.0	4.1	4.1	4.0	4.3	4.4	4.8	4.9	5.1	3.6	3.5	3.7	24	11.6
Corporate income taxes	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.4	3.3	3.0	3.6	4.0	4.2	5	13.3
Other	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	25	0.5
Social contributions	14.4	14.5	14.5	14.3	14.2	14.5	14.6	15.2	15.2	15.5	16.0	15.3	15.3	3	48.5
Employers'	9.2	9.3	9.3	9.2	9.1	9.3	9.4	9.8	9.8	10.0	9.9	9.5	9.5	3	30.1
Households'	5.2	5.3	5.2	5.2	5.1	5.2	5.2	5.4	5.4	5.6	6.1	5.8	5.8	12	18.4
Total	33.7	34.3	34.7	33.9	34.1	34.7	34.9	35.5	35.3	35.2	34.8	34.0	34.0	20	108.0
B. Structure by level of government	as % of total taxation														
Central government	82.4	82.6	82.6	82.3	82.6	82.6	82.9	82.6	82.8	81.3	80.2	80.6	80.7	4	87.2
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.0	1.0	1.0	1.1	1.0	25	1.1
Social security funds	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.8	17.3	18.3	17.8	17.8	22	19.2
EU institutions	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.6	0.5	18	0.5
C. Structure by economic function	as % of GDP														
Consumption	11.4	11.8	12.1	11.3	11.7	11.7	11.7	11.4	11.3	11.0	11.1	10.8	10.3	20	32.8
Labour	17.2	17.4	17.4	17.4	17.1	17.6	17.9	18.8	18.9	19.8	18.4	17.2	17.1	15	54.4
of which on income from employment	15.9	16.1	16.2	16.1	15.8	16.3	16.7	17.5	17.6	18.2	16.4	15.4	15.3	16	48.6
Paid by employers	9.2	9.3	9.3	9.2	9.1	9.3	9.4	9.8	9.8	10.0	9.9	9.5	9.5	5	30.1
Paid by employees	6.7	6.8	6.9	6.9	6.7	7.1	7.2	7.7	7.8	8.2	6.5	5.9	5.8	26	18.5
Paid by non-employed	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.7	2.0	1.8	1.8	11	5.8
Capital	5.1	5.0	5.1	5.1	5.3	5.4	5.3	5.4	5.1	4.3	5.3	6.0	6.5	18	20.8
Income of corporations	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.4	3.3	3.0	3.6	4.0	4.2	5	13.3
Income of households	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.5	0.7	16	2.1
Income of self-employed	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.1	0.7	1.0	1.0	1.1	11	3.6
Stock of capital	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.5	0.5	0.4	0.5	26	1.7

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.2	2.1	2.1	2.0	2.1	2.0	1.9	2.0	1.9	1.8	1.4	1.6	24	5.0
Energy	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.9	1.8	1.7	1.4	1.5	16	4.9
of which transport fuel taxes	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.3	1.3	1.1	1.1	11	3.4
Transport	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	27	0.1
Pollution and resources	0.03	0.02	0.02	0.02	0.02	0.01	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	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.3	0.3	0.3	0.3	27	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	23	0.5
Other taxes on property	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.1	0.1	0.1	0.1	26	0.3
F. Implicit tax rates	%														
Consumption	18.5	19.2	19.6	18.8	19.8	19.8	19.8	19.2	19.3	19.3	19.5	18.8	18.1	13	
Labour	38.8	38.6	38.9	39.2	38.9	39.6	39.6	40.1	40.3	40.3	36.8	35.8	35.7	13	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6		1.8
Tax expenditure component	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4		1.3
Transfer component	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2		0.5
Total tax revenue adjusted for payable tax credits	33.3	33.7	34.2	33.4	33.6	34.2	34.4	35.0	34.8	34.7	34.3	33.6	33.6		106.7

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

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

Graph CZ.1: Tax revenues by main taxes, 2023 (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 2025

Denmark

Table Denmark.1: Tax Revenue

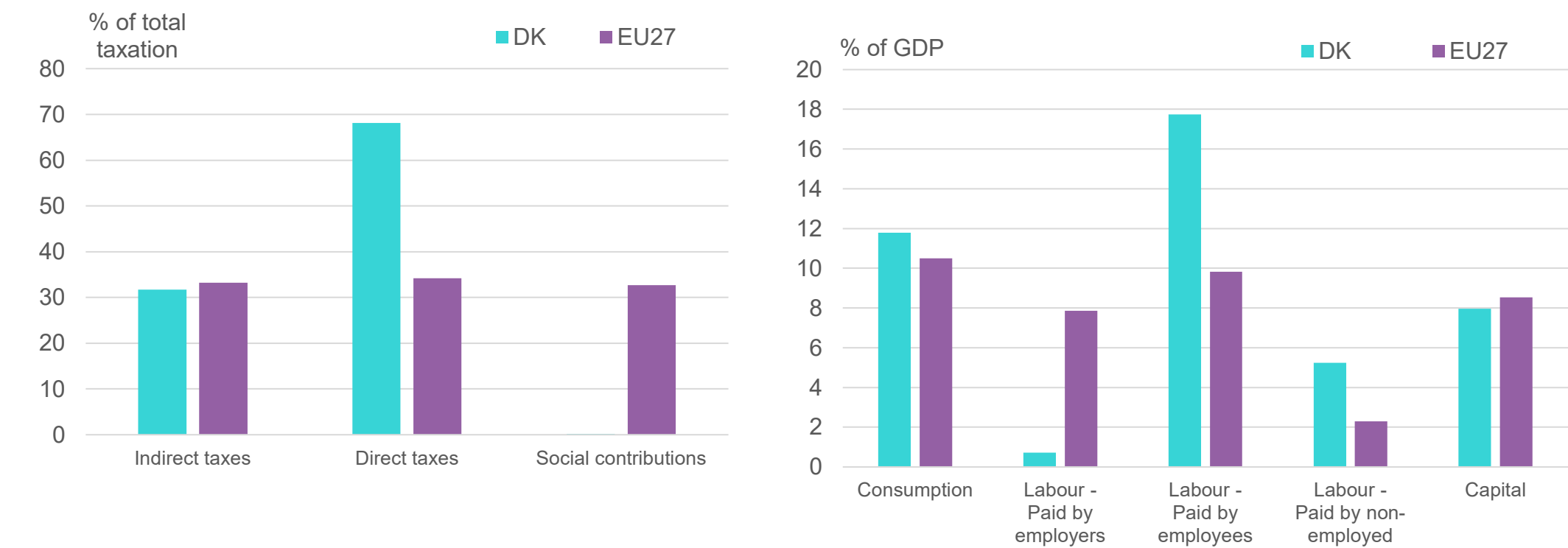
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	16.3	16.4	16.2	16.0	16.1	16.2	15.8	16.1	15.7	15.9	15.2	14.2	13.8	14	51.9
VAT	9.4	9.5	9.1	9.1	9.2	9.3	9.3	9.6	9.5	9.8	9.6	9.2	9.1	7	34.3
Taxes and duties on imports excluding VAT	2.0	1.9	2.0	1.9	2.0	2.1	1.8	1.8	1.7	1.7	1.5	1.2	1.1	4	4.1
Taxes on products, except VAT and import duties	2.8	2.8	2.8	2.6	2.6	2.5	2.5	2.4	2.2	2.1	2.0	1.8	1.4	23	5.4
Other taxes on production	2.1	2.1	2.3	2.3	2.4	2.3	2.2	2.2	2.3	2.2	2.2	2.1	2.2	9	8.1
Direct taxes	28.7	29.4	30.0	32.9	30.5	29.7	29.8	28.4	31.5	31.3	32.0	27.7	29.6	1	111.4
Personal income taxes	24.8	25.1	25.6	28.6	26.0	25.3	25.2	24.3	26.9	27.1	26.9	23.4	24.8	1	93.4
Corporate income taxes	2.3	2.7	2.8	2.8	3.0	3.0	3.2	2.7	3.1	2.9	4.0	3.3	3.8	8	14.2
Other	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.4	1.1	1.0	1.0	6	3.8
Social contributions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	0.3
Employers'	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	27	0.2
Households'	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
Total	45.1	45.9	46.2	49.0	46.7	46.0	45.6	44.6	47.3	47.4	47.4	42.0	43.4	2	163.5
B. Structure by level of government	as % of total taxation														
Central government	72.9	73.2	73.2	74.7	73.3	72.9	73.0	72.7	74.1	72.9	74.0	73.2	72.4	5	118.4
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	26.6	26.3	26.4	24.9	26.3	26.7	26.6	26.9	25.6	26.7	25.6	26.4	27.2	2	44.5
Social security funds	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	26	0.1
EU institutions	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	26	0.5
C. Structure by economic function	as % of GDP														
Consumption	14.6	14.7	14.3	14.1	14.1	14.2	13.9	14.1	13.7	13.9	13.1	12.3	11.8	11	44.4
Labour	22.8	22.9	24.4	25.6	23.8	23.1	23.0	23.1	23.5	24.3	23.8	22.4	23.7	1	89.2
of which on income from employment	17.8	17.8	17.5	17.3	17.8	18.0	18.0	18.1	18.3	19.0	18.6	17.5	18.5	7	69.5
Paid by employers	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	27	2.7
Paid by employees	17.2	17.2	16.8	16.6	17.1	17.3	17.3	17.3	17.6	18.3	17.9	16.8	17.7	1	66.8
Paid by non-employed	5.0	5.1	6.9	8.3	5.9	5.0	5.0	5.0	5.1	5.3	5.2	4.9	5.2	1	19.7
Capital	7.7	8.3	7.5	9.3	8.8	8.7	8.7	7.4	10.1	9.2	10.4	7.4	8.0	11	30.0
Income of corporations	2.3	2.7	2.8	2.8	3.0	3.0	3.2	2.7	3.1	2.9	4.0	3.3	3.8	10	14.2
Income of households	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	2.5	2.9	0.8	0.9	10	3.3
Income of self-employed	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.9	1.0	12	3.6
Stock of capital	2.8	2.7	2.8	2.8	3.4	2.7	2.7	2.7	2.9	2.9	2.6	2.4	2.4	10	8.9

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	3.2	2.8	2.4	2.0	15	7.7
Energy	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	1.7	1.5	1.4	1.1	25	4.1
of which transport fuel taxes	0.7	0.9	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.7	0.7	0.6	0.5	24	2.0
Transport	1.4	1.3	1.5	1.5	1.5	1.6	1.5	1.5	1.4	1.3	1.1	0.9	0.8	1	3.1
Pollution and resources	0.21	0.23	0.25	0.21	0.23	0.20	0.17	0.17	0.16	0.17	0.16	0.14	0.14	8	0.5
E. Property taxes	as % of GDP														
Taxes on property	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.7	2.6	2.4	2.3	2.2	6	8.3
Recurrent taxes on immovable property	2.0	2.0	2.0	2.0	2.1	2.0	1.9	2.0	2.0	2.0	1.8	1.7	1.7	3	6.4
Other taxes on property	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.7	0.6	0.6	0.6	0.5	13	1.9
F. Implicit tax rates	%														
Consumption	25.0	25.0	24.4	24.5	24.5	24.8	24.3	24.4	23.7	24.4	23.5	23.0	21.1	5	
Labour	33.7	34.2	33.7	33.3	34.1	34.6	34.8	34.6	35.0	36.0	36.9	35.9	35.8	11	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1		0.2
Tax expenditure component	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1		0.2
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	44.9	45.6	46.0	48.8	46.5	45.8	45.5	44.4	47.1	47.2	47.2	41.9	43.4		163.3

(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, 2023 (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 2025

Germany

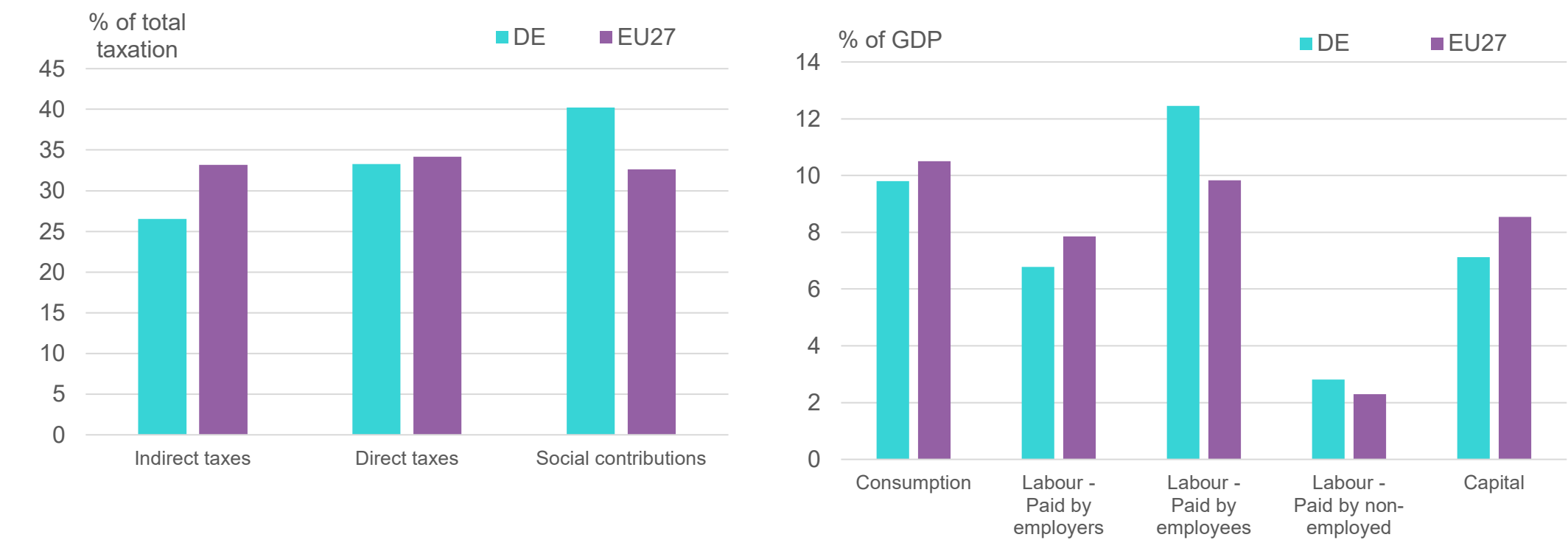
Table Germany.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	11.4	11.4	11.5	11.5	11.6	11.5	11.4	11.3	11.4	11.0	11.4	11.2	10.3	25	432.6
VAT	6.9	6.9	6.9	6.8	6.9	6.8	6.8	6.9	6.9	6.4	7.1	7.3	6.8	20	286.6
Taxes and duties on imports excluding VAT	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.8	5	34.2
Taxes on products, except VAT and import duties	3.0	3.0	3.2	3.2	3.2	3.1	3.1	2.9	2.9	2.9	2.7	2.1	1.7	22	73.2
Other taxes on production	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.8	0.7	1.0	0.9	23	38.6
Direct taxes	11.3	11.8	12.0	12.0	12.2	12.6	12.8	13.2	13.2	12.7	13.5	13.6	13.0	10	542.6
Personal income taxes	8.1	8.5	8.8	8.8	9.0	9.1	9.3	9.5	9.6	9.5	9.5	9.5	9.0	10	374.8
Corporate income taxes	2.3	2.5	2.3	2.3	2.3	2.5	2.6	2.8	2.6	2.2	3.0	3.1	3.1	13	128.4
Other	0.9	0.8	0.9	0.9	1.0	1.0	0.9	0.9	1.0	1.0	1.0	1.0	0.9	8	39.3
Social contributions	14.7	14.9	14.9	14.8	14.9	15.1	15.2	15.4	15.6	16.2	15.8	15.6	15.7	1	655.9
Employers'	6.2	6.3	6.3	6.3	6.4	6.4	6.4	6.5	6.7	7.1	6.9	6.7	6.8	12	283.9
Households'	8.5	8.5	8.5	8.5	8.6	8.7	8.7	8.8	8.8	9.1	8.9	8.8	8.9	4	372.0
Total	37.4	38.1	38.4	38.3	38.7	39.2	39.4	39.8	40.1	39.9	40.7	40.3	39.0	9	1631.1
B. Structure by level of government	as % of total taxation														
Central government	31.4	31.3	31.5	31.4	31.0	30.2	30.4	30.0	29.7	28.0	28.2	28.0	27.5	26	448.7
State government (1)	21.3	21.7	21.8	21.9	22.2	22.9	22.6	22.9	23.0	23.3	24.3	24.6	23.6		384.7
Local government	7.5	7.6	7.6	7.6	7.7	7.9	7.9	8.0	7.9	7.5	8.0	8.1	8.2	9	133.5
Social security funds	39.3	39.0	38.7	38.7	38.5	38.5	38.5	38.6	38.9	40.7	38.9	38.6	40.2	5	655.9
EU institutions	0.4	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.5	13	8.3
C. Structure by economic function	as % of GDP														
Consumption	11.1	11.0	11.1	11.0	11.0	10.9	10.8	10.7	10.7	10.2	10.6	10.5	9.8	21	410.2
Labour	20.4	21.0	21.2	21.2	21.3	21.5	21.8	22.2	22.5	22.9	22.5	22.3	22.0	5	922.8
of which on income from employment	17.9	18.4	18.6	18.6	18.7	18.9	19.1	19.5	19.7	19.9	19.5	19.5	19.2	5	804.8
Paid by employers	6.2	6.3	6.3	6.3	6.4	6.4	6.4	6.5	6.7	7.1	6.9	6.7	6.8	13	283.9
Paid by employees	11.6	12.0	12.3	12.2	12.3	12.5	12.7	12.9	12.9	12.8	12.6	12.8	12.4	4	520.9
Paid by non-employed	2.5	2.6	2.6	2.6	2.6	2.6	2.7	2.7	2.8	3.0	2.9	2.8	2.8	6	118.0
Capital	5.9	6.1	6.1	6.1	6.5	6.8	6.8	7.0	6.9	6.8	7.6	7.5	7.1	14	298.1
Income of corporations	2.3	2.5	2.3	2.3	2.3	2.5	2.6	2.8	2.6	2.2	3.0	3.1	3.1	15	128.4
Income of households	0.5	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	13	28.6
Income of self-employed	2.1	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.5	2.5	2.4	2.2	5	93.8
Stock of capital	1.0	1.0	1.1	1.1	1.3	1.3	1.2	1.3	1.3	1.5	1.4	1.3	1.1	20	47.3

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes															
	as % of GDP														
Environmental taxes	2.6	2.6	2.7	2.7	2.6	2.6	2.6	2.5	2.4	2.4	2.2	1.8	1.7	21	71.4
Energy	2.3	2.3	2.4	2.4	2.3	2.3	2.3	2.2	2.1	2.1	2.0	1.6	1.4	19	60.4
of which transport fuel taxes	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.0	1.0	0.9	0.7	0.8	22	33.1
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	11.0
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	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.0	13	41.4
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	15.7
Other taxes on property	0.4	0.4	0.5	0.5	0.7	0.7	0.7	0.7	0.7	0.9	0.9	0.8	0.6	11	25.7
F. Implicit tax rates															
	%														
Consumption	17.1	16.7	16.8	16.9	16.8	16.6	16.6	16.5	16.4	15.7	16.5	15.8	14.9	25	
Labour	35.8	36.0	36.2	36.2	36.2	36.5	36.7	36.7	36.6	36.2	36.6	37.1	36.2	9	
G. Payable tax credits															
	as % of GDP														
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	0.0	0.4	0.0		0.6
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, 2023 (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 2025

Estonia

Table Estonia.1: Tax Revenue

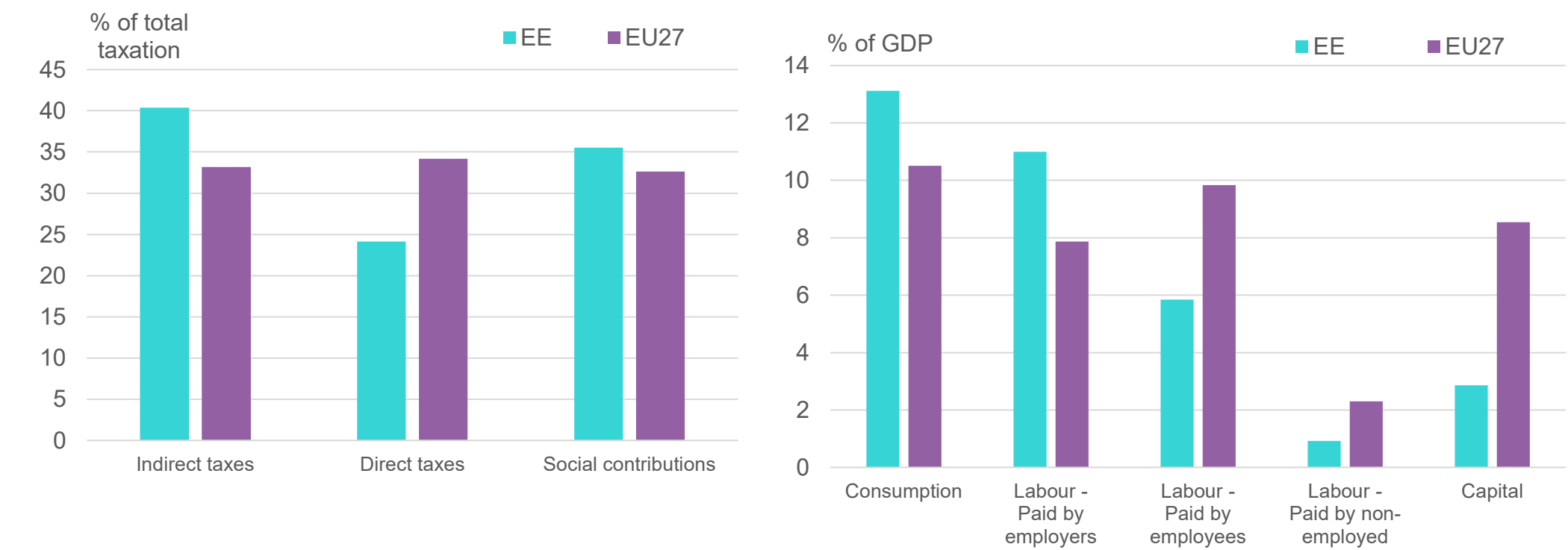
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.8	14.2	13.7	13.9	14.4	14.8	14.3	14.0	14.4	13.6	13.9	13.6	13.6	15	5.2
VAT	8.1	8.3	8.1	8.4	8.9	8.9	8.8	8.8	8.7	8.8	9.1	9.1	9.1	6	3.5
Taxes and duties on imports excluding VAT	4.5	4.6	4.3	4.3	4.3	4.7	4.2	4.0	4.2	3.4	3.3	3.0	2.8	1	1.1
Taxes on products, except VAT and import duties	0.5	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	27	0.1
Other taxes on production	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.8	1.0	1.0	0.9	1.2	1.4	15	0.5
Direct taxes	6.3	6.5	7.1	7.3	7.6	7.3	7.0	7.3	7.2	7.5	8.4	7.9	8.1	18	3.1
Personal income taxes	5.1	5.1	5.4	5.6	5.6	5.7	5.5	5.3	5.4	5.9	6.8	6.3	6.3	17	2.4
Corporate income taxes	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	1.6	1.5	1.6	1.9	25	0.7
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Social contributions	11.1	11.1	10.8	11.0	11.2	11.3	11.2	11.3	11.4	12.0	11.6	11.3	12.0	14	4.6
Employers'	9.7	9.7	9.7	9.9	10.1	10.2	10.1	10.2	10.3	10.7	10.4	10.3	11.0	1	4.2
Households'	1.4	1.3	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.0	1.0	25	0.4
Total	31.2	31.8	31.6	32.2	33.3	33.4	32.5	32.5	33.0	33.1	33.8	32.8	33.7	21	12.9
B. Structure by level of government	as % of total taxation														
Central government	80.3	81.0	81.9	82.2	82.6	82.6	82.4	82.3	82.2	81.5	82.4	82.7	82.7	3	10.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.6	0.6	26	0.1
Social security funds	17.6	17.1	16.5	16.3	15.9	15.9	16.2	16.4	16.4	17.2	16.2	15.9	16.3	23	2.1
EU institutions	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.6	0.6	0.5	0.7	0.8	0.4	21	0.1
C. Structure by economic function	as % of GDP														
Consumption	13.2	13.5	13.0	13.4	13.8	14.3	13.8	13.5	13.9	13.1	13.4	13.1	13.1	5	5.0
Labour	15.9	15.9	16.0	16.3	16.5	16.7	16.4	16.3	16.5	17.4	17.3	17.0	17.8	14	6.8
of which on income from employment	14.9	15.0	15.1	15.4	15.6	15.6	15.4	15.2	15.3	16.0	15.9	15.8	16.8	12	6.4
Paid by employers	9.7	9.7	9.7	9.9	10.2	10.2	10.1	10.2	10.3	10.7	10.4	10.3	11.0	3	4.2
Paid by employees	5.1	5.3	5.3	5.5	5.4	5.4	5.3	5.0	5.0	5.3	5.5	5.5	5.8	25	2.2
Paid by non-employed	1.0	0.9	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.5	1.4	1.2	0.9	19	0.4
Capital	2.1	2.3	2.6	2.5	2.9	2.5	2.3	2.7	2.6	2.6	3.1	2.7	2.9	27	1.1
Income of corporations	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	1.6	1.5	1.6	1.9	26	0.7
Income of households	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.3	1.0	0.5	0.4	22	0.2
Income of self-employed	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Stock of capital	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	27	0.2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.0	3.1	2.9	2.9	3.0	3.2	3.1	3.0	3.4	2.7	2.6	2.5	2.6	6	1.0
Energy	2.6	2.8	2.5	2.6	2.7	2.9	2.8	2.6	3.2	2.5	2.4	2.3	2.4	3	0.9
of which transport fuel taxes	2.0	2.0	1.8	1.9	2.0	2.2	2.1	2.0	2.2	1.4	1.5	1.3	1.2	7	0.5
Transport	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	26	0.0
Pollution and resources	0.29	0.26	0.28	0.28	0.28	0.29	0.28	0.27	0.21	0.16	0.15	0.16	0.14	9	0.1
E. Property taxes	as % of GDP														
Taxes on property	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	26	0.1
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	25	0.1
Other taxes on 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	23	0.1
F. Implicit tax rates	%														
Consumption	21.8	22.0	20.9	21.6	22.2	22.9	22.7	22.5	23.3	22.3	22.9	21.6	21.0	6	
Labour	33.4	34.0	33.8	34.1	33.5	33.4	33.1	32.2	32.2	32.2	33.3	33.7	33.9	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	31.2	31.8	31.6	32.2	33.3	33.4	32.5	32.5	33.0	33.1	33.8	32.8	33.7		12.9

(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, 2023 (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 2025

Ireland

Table Ireland.1: Tax Revenue

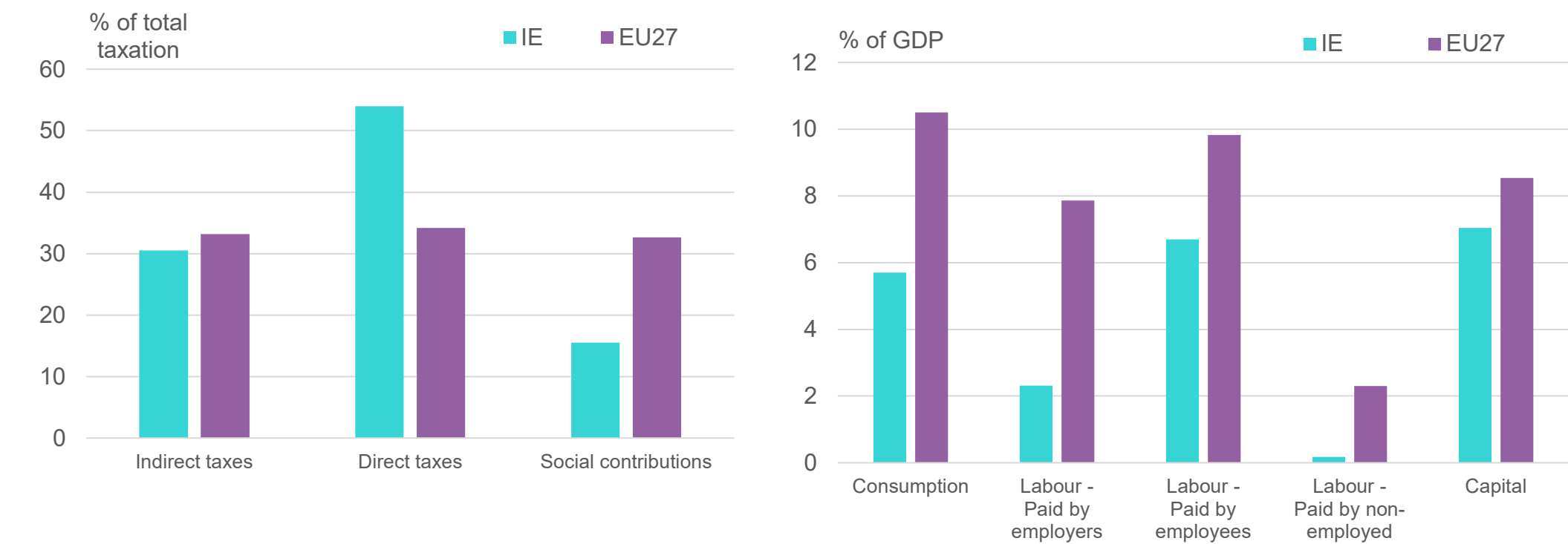
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	10.4	10.5	10.7	10.7	8.4	8.7	8.1	7.8	7.7	6.3	6.7	6.2	6.7	27	34.1
VAT	5.6	5.8	5.7	5.7	4.3	4.6	4.2	4.2	4.2	3.3	3.7	3.7	4.0	27	20.4
Taxes and duties on imports excluding VAT	2.0	1.9	1.9	1.8	1.4	1.4	1.4	1.1	1.1	1.0	0.9	0.7	0.7	6	3.7
Taxes on products, except VAT and import duties	1.6	1.6	1.7	1.7	1.5	1.6	1.4	1.4	1.4	1.2	1.3	1.0	1.1	25	5.6
Other taxes on production	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	0.8	0.8	0.8	0.9	24	4.4
Direct taxes	12.2	12.8	12.7	12.6	10.4	10.6	10.1	10.4	10.2	9.9	10.3	11.0	11.8	13	60.3
Personal income taxes	9.0	9.5	9.3	9.1	7.2	7.4	6.9	6.8	6.8	6.4	6.5	6.3	6.8	15	34.6
Corporate income taxes	2.2	2.3	2.4	2.3	2.5	2.7	2.7	3.1	3.0	3.2	3.4	4.4	4.7	4	24.2
Other	1.0	1.0	1.0	1.1	0.6	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	22	1.6
Social contributions	5.1	4.7	4.8	4.7	3.7	3.8	3.6	3.6	3.6	3.2	3.1	3.1	3.4	25	17.4
Employers'	3.1	2.8	2.9	2.9	2.3	2.4	2.3	2.3	2.3	2.1	2.0	1.9	2.1	24	10.7
Households'	2.0	1.9	1.9	1.8	1.4	1.4	1.3	1.3	1.3	1.2	1.1	1.2	1.3	24	6.7
Total	27.7	28.0	28.2	28.0	22.4	23.1	21.8	21.8	21.5	19.4	20.1	20.3	21.9	27	111.8
B. Structure by level of government	as % of total taxation														
Central government	81.1	82.4	82.1	82.6	83.0	82.5	82.5	82.7	82.5	83.8	84.3	84.1	83.8	2	93.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.2	3.4	3.1	2.8	2.5	2.3	2.2	2.1	2.0	1.1	1.3	1.6	1.6	20	1.8
Social security funds	15.2	13.8	14.3	14.2	14.0	14.5	14.6	14.6	14.9	14.5	13.5	13.5	13.8	24	15.5
EU institutions	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	0.6	0.8	0.8	0.8	4	0.9
C. Structure by economic function	as % of GDP														
Consumption	9.4	9.4	9.6	9.6	7.4	7.7	7.2	6.8	6.6	5.5	5.7	5.3	5.7	27	29.1
Labour	12.5	12.7	12.6	12.3	9.4	9.8	9.3	9.3	9.3	8.6	8.5	8.4	9.2	27	46.9
of which on income from employment	12.4	12.5	12.4	12.1	9.3	9.7	9.2	9.1	9.1	8.4	8.3	8.2	9.0	27	45.9
Paid by employers	3.3	3.0	3.1	3.1	2.4	2.5	2.5	2.5	2.6	2.2	2.2	2.1	2.3	23	11.8
Paid by employees	9.1	9.5	9.3	9.0	6.9	7.1	6.7	6.6	6.6	6.1	6.1	6.1	6.7	24	34.2
Paid by non-employed	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.2	0.2	23	0.9
Capital	5.7	5.9	6.0	6.1	5.6	5.5	5.3	5.8	5.6	5.3	5.8	6.6	7.0	15	35.9
Income of corporations	2.2	2.3	2.4	2.3	2.5	2.7	2.7	3.1	3.0	3.2	3.4	4.4	4.7	4	24.2
Income of households	0.7	0.8	0.7	0.7	0.8	0.7	0.6	0.6	0.6	0.5	0.6	0.6	0.6	19	3.0
Income of self-employed	1.0	1.0	1.0	1.0	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.6	0.6	19	3.2
Stock of capital	1.8	1.9	2.0	2.1	1.4	1.3	1.2	1.3	1.3	1.0	1.1	1.0	1.1	21	5.5

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.4	2.4	2.4	2.3	1.8	1.9	1.7	1.5	1.4	1.2	1.1	0.9	1.0	27	4.9
Energy	1.6	1.5	1.5	1.4	1.1	1.1	1.1	0.9	0.8	0.7	0.7	0.5	0.6	27	3.0
of which transport fuel taxes	1.3	1.2	1.2	1.1	0.8	0.9	0.7	0.7	0.6	0.5	0.5	0.4	0.4	27	2.0
Transport	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.5	0.4	0.4	0.3	0.4	13	1.9
Pollution and resources	0.04	0.04	0.03	0.02	0.02	0.02	0.01	0.01	0.01	0.00	0.00	0.00	0.00	26	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.6	1.7	1.7	1.9	1.3	1.2	1.1	1.2	1.1	0.9	1.0	0.9	0.9	14	4.8
Recurrent taxes on immovable property	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.5	0.3	0.4	0.4	0.4	15	2.2
Other taxes on property	0.8	0.9	0.8	0.9	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.5	0.5	14	2.6
F. Implicit tax rates	%														
Consumption	17.9	18.2	19.0	19.9	20.0	20.1	20.0	19.2	19.6	18.1	19.8	18.4	17.3	18	
Labour	29.9	30.4	30.8	31.7	31.1	30.8	30.5	30.8	30.9	29.9	31.5	33.1	32.0	19	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.6	0.7	0.4	0.3	0.2	0.2	0.2	0.1	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, 2023 (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 2025

Greece

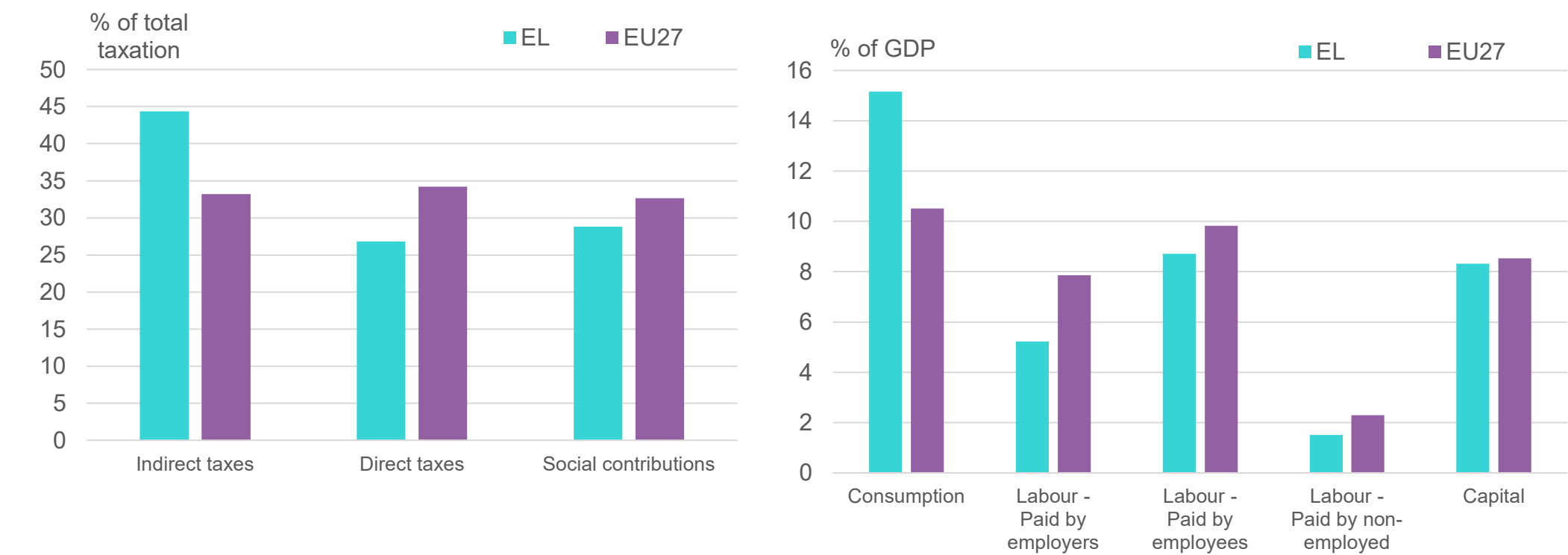
Table Greece.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.8	14.7	15.0	16.4	16.8	17.9	17.8	17.8	17.6	16.8	17.2	19.3	17.3	4	38.9
VAT	7.4	7.4	7.1	7.2	7.3	8.2	8.3	8.5	8.3	7.7	8.2	9.0	8.8	11	19.8
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.3	11	0.7
Taxes on products, except VAT and import duties	5.1	5.4	5.6	5.6	5.4	5.7	5.4	5.7	5.7	5.4	5.2	6.8	5.2	2	11.8
Other taxes on production	1.2	1.8	2.2	3.4	3.8	3.8	3.8	3.4	3.3	3.3	3.4	3.2	3.0	5	6.7
Direct taxes	9.5	11.2	10.7	10.0	9.7	10.3	10.1	10.4	9.4	9.4	9.5	9.6	10.4	16	23.5
Personal income taxes	4.8	7.1	6.0	6.0	5.7	5.9	6.3	6.3	5.9	6.2	5.8	5.5	5.9	18	13.4
Corporate income taxes	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	2.9	17	6.5
Other	2.6	3.0	3.6	2.1	1.8	1.8	1.8	1.8	1.7	1.8	1.7	1.6	1.6	2	3.6
Social contributions	10.9	11.3	10.9	10.5	10.7	11.1	11.7	11.9	12.0	12.7	12.7	12.1	11.2	16	25.2
Employers'	4.9	5.0	4.8	4.5	4.4	4.4	4.8	5.3	5.5	5.8	6.1	5.6	5.2	16	11.8
Households'	6.0	6.3	6.1	6.0	6.3	6.6	6.9	6.6	6.5	6.9	6.6	6.6	6.0	10	13.5
Total	34.2	37.2	36.6	36.9	37.2	39.2	39.6	40.1	39.1	38.9	39.4	41.0	38.9	10	87.7
B. Structure by level of government	as % of total taxation														
Central government	66.6	67.6	68.0	69.2	69.0	69.8	67.5	67.5	66.2	64.1	64.8	67.2	68.2	7	59.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.5	2.3	2.3	2.2	19	2.0
Social security funds	30.8	29.7	29.2	28.1	28.2	27.4	29.6	29.7	30.8	32.8	32.4	29.8	29.0	15	25.5
EU institutions	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.5	11	0.5
C. Structure by economic function	as % of GDP														
Consumption	12.8	13.5	13.7	13.9	13.9	15.0	15.1	15.2	15.1	14.2	14.7	16.9	15.2	2	34.1
Labour	13.8	16.1	14.8	14.7	14.8	15.4	16.3	16.5	16.2	17.2	16.9	16.1	15.4	20	34.8
of which on income from employment	12.9	14.5	13.5	13.2	13.3	13.7	14.6	14.8	14.8	15.7	15.4	14.7	13.9	21	31.4
Paid by employers	4.9	5.0	4.8	4.5	4.4	4.4	4.8	5.3	5.5	5.8	6.1	5.6	5.2	18	11.8
Paid by employees	8.0	9.5	8.7	8.6	8.9	9.3	9.7	9.5	9.3	9.9	9.3	9.1	8.7	15	19.6
Paid by non-employed	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	1.6	1.5	1.4	1.5	15	3.4
Capital	7.6	7.6	8.0	8.3	8.5	8.9	8.3	8.4	7.8	7.5	7.8	8.0	8.3	9	18.7
Income of corporations	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	2.9	20	6.5
Income of households	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	1.3	1.3	1.2	1.4	4	3.1
Income of self-employed	0.9	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	15	1.8
Stock of capital	3.2	3.7	4.1	3.8	4.2	4.2	4.0	3.9	3.9	3.9	3.8	3.6	3.2	4	7.3

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.0	3.7	4.1	4.1	4.2	4.2	4.4	4.1	4.2	4.1	4.2	5.6	4.1	1	9.3
Energy	2.3	3.0	3.3	3.4	3.4	3.4	3.6	3.3	3.3	3.2	3.4	4.8	3.4	1	7.5
of which transport fuel taxes	1.8	1.9	1.8	1.9	1.8	1.8	1.8	1.9	1.8	1.6	1.6	1.5	1.5	2	3.3
Transport	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	4	1.7
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.01	0.04	0.01	22	0.0
E. Property taxes as % of GDP															
Taxes on property	2.8	3.3	3.6	3.3	3.5	3.5	3.5	3.3	3.3	3.3	3.1	3.0	2.7	3	6.1
Recurrent taxes on immovable property	2.0	2.3	2.8	2.5	2.7	2.8	2.7	2.6	2.4	2.5	2.4	2.1	2.0	2	4.4
Other taxes on property	0.8	1.0	0.9	0.7	0.8	0.8	0.8	0.7	0.9	0.8	0.8	0.8	0.7	10	1.7
F. Implicit tax rates %															
Consumption	15.7	16.4	16.7	17.0	16.9	18.3	18.0	18.2	17.8	17.5	18.0	19.8	17.8	15	
Labour	35.1	39.5	38.3	36.7	37.3	37.7	40.3	40.2	40.2	40.2	40.5	41.5	40.5	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.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Graph EL.1: Tax revenues by main taxes, 2023 (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 2025

Spain

Table Spain.1: Tax Revenue

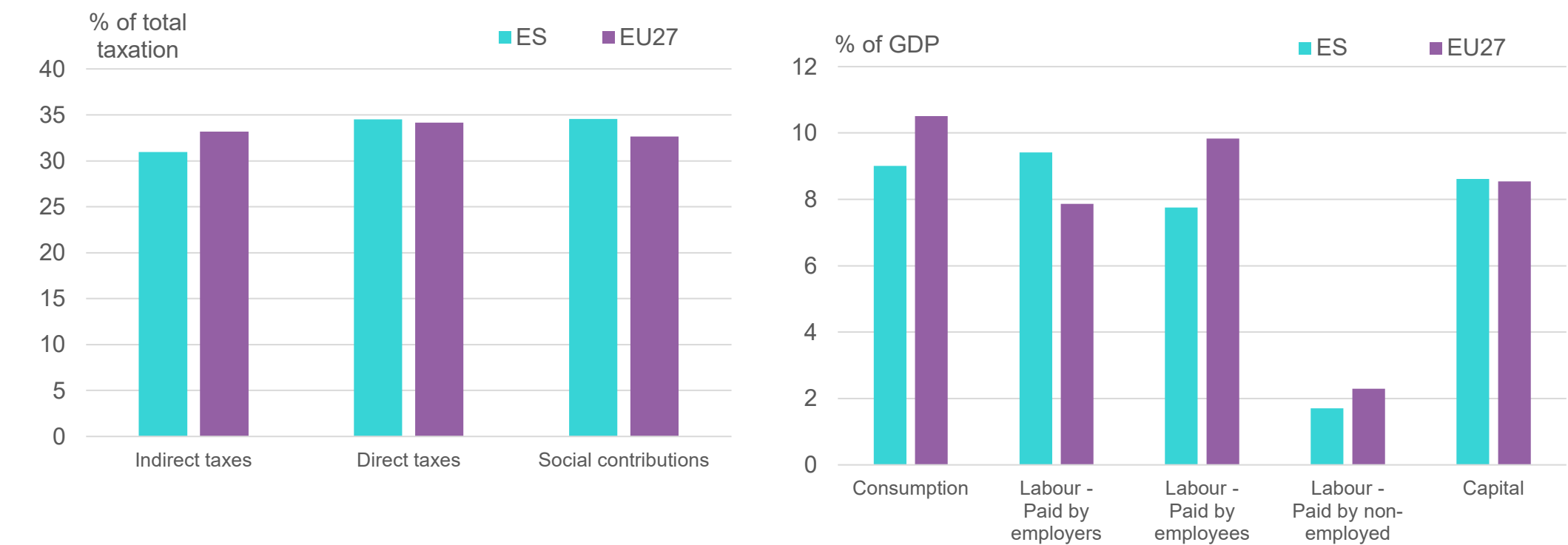
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	9.7	10.3	11.1	11.5	11.9	11.7	11.8	11.9	11.6	11.4	12.1	12.0	11.3	22	169.2
VAT	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.5	6.5	6.3	6.8	6.9	6.4	24	96.0
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	14	2.9
Taxes on products, except VAT and import duties	3.1	3.1	3.3	3.3	3.4	3.3	3.3	3.4	3.2	3.1	3.3	3.1	2.8	15	42.1
Other taxes on production	1.4	1.8	1.8	1.9	1.9	1.8	1.8	1.8	1.8	2.0	1.9	1.8	1.9	12	28.2
Direct taxes	9.6	10.3	10.5	10.6	10.4	10.4	10.5	11.0	10.7	11.5	12.1	12.4	12.6	11	188.7
Personal income taxes	7.2	7.5	7.6	7.7	7.3	7.2	7.4	7.7	7.9	8.8	8.6	9.0	9.0	9	134.4
Corporate income taxes	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.4	2.1	2.0	2.6	2.7	2.9	15	43.6
Other	0.6	0.7	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.7	12	10.7
Social contributions	11.8	11.6	11.4	11.6	11.3	11.3	11.5	11.7	12.2	13.7	13.3	12.5	12.6	9	189.0
Employers'	8.3	8.1	8.0	8.2	8.1	8.2	8.3	8.5	9.0	10.0	9.6	9.3	9.4	4	141.0
Households'	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.1	3.2	3.7	3.6	3.2	3.2	22	48.0
Total	31.1	32.3	33.0	33.7	33.6	33.4	33.7	34.5	34.5	36.6	37.5	36.9	36.5	15	546.9
B. Structure by level of government	as % of total taxation														
Central government	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	37.5	40.4	42.7	41.7	24	228.2
State government (1)	14.5	17.9	14.3	13.8	14.2	14.8	15.5	15.3	15.4	16.6	15.7	15.1	15.9		86.7
Local government	9.1	9.3	9.7	9.7	9.6	9.6	9.5	9.3	9.2	8.8	8.6	8.1	7.8	10	42.9
Social security funds	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	36.5	34.6	33.3	33.9	8	185.5
EU institutions	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.8	0.7	5	3.6
C. Structure by economic function	as % of GDP														
Consumption	7.9	8.2	9.0	9.3	9.5	9.4	9.5	9.5	9.3	9.1	9.6	9.5	9.0	25	135.0
Labour	16.7	16.7	16.6	16.7	16.1	16.1	16.3	16.7	17.4	19.7	19.1	18.7	18.9	11	282.7
of which on income from employment	15.3	15.1	14.9	15.2	14.8	14.8	15.0	15.4	16.0	17.8	17.2	17.1	17.2	10	257.1
Paid by employers	8.3	8.1	8.0	8.2	8.1	8.2	8.3	8.5	9.0	10.0	9.6	9.3	9.4	6	141.0
Paid by employees	7.0	7.1	6.9	7.0	6.7	6.6	6.7	6.8	7.1	7.9	7.6	7.8	7.7	19	116.1
Paid by non-employed	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	1.9	1.8	1.6	1.7	13	25.5
Capital	6.4	7.3	7.4	7.7	8.0	7.8	7.9	8.3	7.8	7.8	8.9	8.7	8.6	8	129.2
Income of corporations	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.4	2.1	2.0	2.6	2.7	2.9	19	43.6
Income of households	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.0	1.0	1.1	1.0	8	15.5
Income of self-employed	1.5	1.5	1.6	1.6	1.6	1.6	1.7	1.7	1.6	1.7	1.8	1.7	1.7	9	25.3
Stock of capital	2.4	2.8	3.0	3.2	3.3	3.2	3.1	3.2	3.1	3.1	3.4	3.2	3.0	5	44.9

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.5	1.6	22	24.6
Energy	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.4	1.4	1.4	1.2	1.3	21	19.4
of which transport fuel taxes	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	19	13.2
Transport	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	20	3.1
Pollution and resources	0.02	0.03	0.08	0.07	0.08	0.09	0.09	0.09	0.09	0.09	0.09	0.08	0.14	7	2.1
E. Property taxes	as % of GDP														
Taxes on property	1.9	2.4	2.5	2.7	2.8	2.7	2.7	2.7	2.6	2.7	2.9	2.7	2.5	4	36.8
Recurrent taxes on immovable property	1.0	1.1	1.2	1.3	1.2	1.2	1.2	1.2	1.1	1.2	1.2	1.1	1.0	7	14.8
Other taxes on property	0.9	1.2	1.3	1.4	1.6	1.5	1.5	1.5	1.5	1.4	1.7	1.7	1.5	5	22.0
F. Implicit tax rates	%														
Consumption	11.4	11.6	12.9	13.3	13.8	13.8	13.7	13.9	13.8	14.0	14.6	14.1	13.5	27	
Labour	31.7	32.4	32.5	33.1	32.3	32.7	33.3	33.8	34.3	35.8	35.3	35.7	35.9	10	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.3	0.3	0.2	0.2		3.4
Tax expenditure component	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		1.5
Transfer component	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.1		1.9
Total tax revenue adjusted for payable tax credits	31.0	32.2	32.9	33.7	33.5	33.3	33.6	34.4	34.4	36.5	37.4	36.8	36.4		545.4

(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 ES.1: Tax revenues by main taxes, 2023 (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 2025

France

Table France.1: Tax Revenue

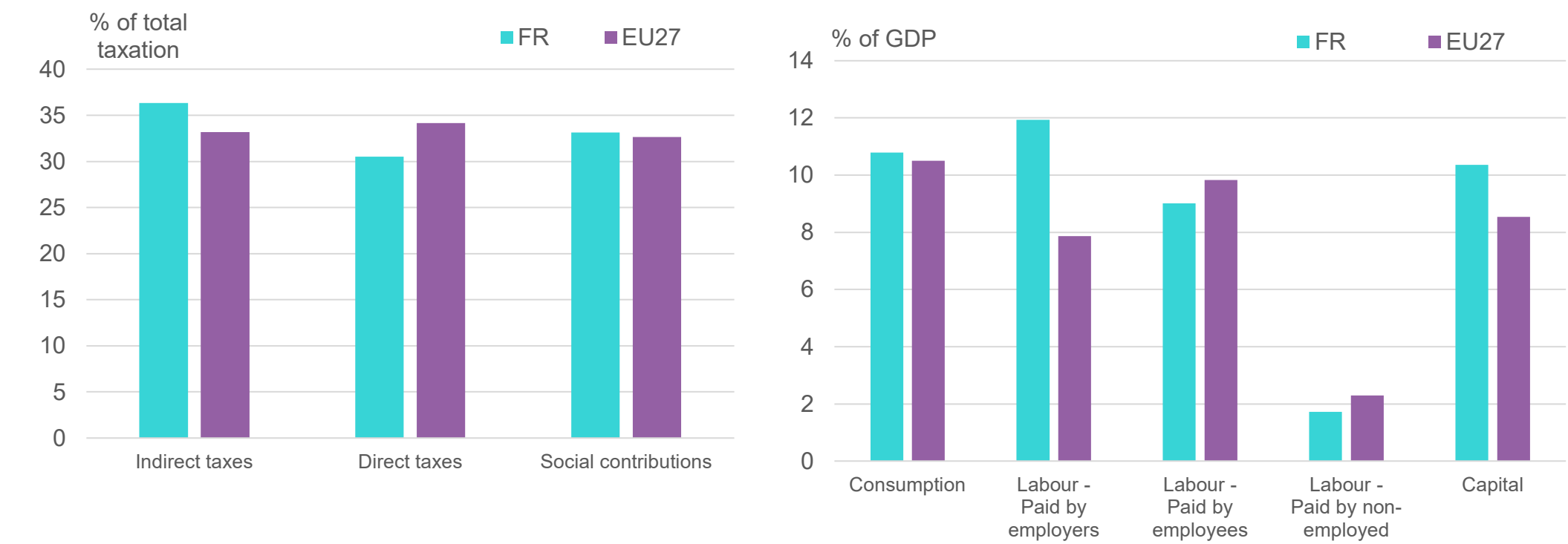
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	15.2	15.5	15.7	15.8	16.0	16.2	16.5	16.7	17.0	17.0	16.8	16.9	15.9	5	449.6
VAT	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.2	7.0	7.4	7.5	7.3	18	205.0
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	3.3
Taxes on products, except VAT and import duties	4.0	4.1	4.2	4.2	4.4	4.6	4.7	4.9	4.8	4.8	4.9	4.5	3.9	6	111.3
Other taxes on production	4.2	4.4	4.5	4.6	4.6	4.6	4.6	4.6	4.9	5.1	4.4	4.8	4.6	2	129.9
Direct taxes	12.0	12.7	13.1	13.0	13.1	12.9	13.3	13.7	13.7	13.7	13.6	14.2	13.4	9	377.5
Personal income taxes	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	9.6	9.4	9.8	9.5	8	267.9
Corporate income taxes	2.6	2.6	2.7	2.5	2.6	2.5	2.9	2.6	2.8	2.8	2.9	3.4	2.9	16	82.0
Other	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.5	1.4	1.3	1.0	1.0	7	27.6
Social contributions	16.1	16.3	16.6	16.8	16.6	16.6	16.7	16.0	14.7	14.6	14.7	14.8	14.5	6	409.6
Employers'	11.0	11.2	11.2	11.3	11.2	11.1	11.2	11.1	10.1	10.0	10.0	10.0	9.9	2	278.5
Households'	5.1	5.2	5.4	5.4	5.4	5.5	5.5	4.8	4.7	4.6	4.6	4.7	4.6	16	131.1
Total	43.3	44.5	45.4	45.6	45.7	45.7	46.5	46.4	45.4	45.4	45.1	45.8	43.8	1	1236.7
B. Structure by level of government	as % of total taxation														
Central government	34.3	34.6	35.1	34.6	34.9	34.7	35.4	34.9	34.0	33.4	31.6	31.9	30.5	25	377.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.3	12.3	12.1	12.2	12.4	12.8	12.6	12.8	12.8	12.7	13.8	13.7	13.6	4	168.3
Social security funds	53.2	52.9	52.6	53.0	52.4	52.2	51.5	51.9	52.8	53.4	54.2	53.9	55.3	1	684.2
EU institutions	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.6	0.5	10	6.6
C. Structure by economic function	as % of GDP														
Consumption	10.9	11.0	11.1	11.2	11.3	11.5	11.7	11.8	11.7	11.4	11.7	11.3	10.8	18	304.5
Labour	22.4	23.1	23.8	24.1	23.9	24.0	24.1	24.2	23.1	23.2	22.8	23.1	22.7	4	639.9
of which on income from employment	20.9	21.6	22.2	22.4	22.2	22.2	22.4	22.3	21.3	21.2	20.9	21.3	20.9	3	591.2
Paid by employers	12.8	13.1	13.3	13.4	13.2	13.2	13.2	13.2	12.4	12.3	12.1	12.2	11.9	1	336.7
Paid by employees	8.0	8.5	8.9	9.0	9.0	9.0	9.1	9.1	8.9	8.9	8.8	9.1	9.0	13	254.5
Paid by non-employed	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.9	1.8	2.0	1.8	1.8	1.7	12	48.8
Capital	10.0	10.4	10.4	10.3	10.5	10.3	10.7	10.4	10.6	10.7	10.6	11.4	10.4	4	292.3
Income of corporations	2.8	2.8	2.9	2.7	2.8	2.7	3.1	2.8	3.0	3.0	3.0	3.5	3.0	16	83.7
Income of households	1.3	1.7	1.5	1.5	1.5	1.4	1.4	1.5	1.6	1.6	1.6	1.8	1.7	2	48.1
Income of self-employed	2.0	1.9	2.0	2.0	1.9	1.8	1.8	1.8	1.8	1.8	1.7	1.8	1.7	8	47.8
Stock of capital	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	4.4	4.2	4.3	4.0	1	112.6

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	1.9	1.9	2.0	2.0	2.1	2.2	2.3	2.4	2.3	2.1	2.2	2.0	1.8	20	49.9
Energy	1.5	1.5	1.6	1.6	1.7	1.8	1.9	2.0	1.9	1.8	1.8	1.7	1.4	20	39.8
of which transport fuel taxes	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	1.2	1.2	1.1	12	30.0
Transport	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	19	6.5
Pollution and resources	0.13	0.14	0.14	0.14	0.13	0.13	0.13	0.12	0.11	0.12	0.12	0.12	0.13	10	3.6
E. Property taxes	as % of GDP														
Taxes on property	4.3	4.4	4.4	4.5	4.7	4.8	5.0	4.7	4.6	4.7	4.2	4.1	3.7	1	104.5
Recurrent taxes on immovable property	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	3.0	2.3	2.2	2.0	1	57.2
Other taxes on property	1.3	1.3	1.2	1.3	1.5	1.5	1.7	1.6	1.6	1.7	1.9	1.9	1.7	3	47.2
F. Implicit tax rates	%														
Consumption	16.7	16.8	16.9	17.2	17.4	17.6	17.9	18.1	18.2	17.8	18.4	17.4	16.4	21	
Labour	39.4	40.2	41.1	41.4	41.4	41.2	41.3	41.3	40.2	39.7	39.3	39.6	39.3	5	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.8	0.7	0.7	1.0	1.2	1.2	1.3	1.6	1.5	1.1	0.9	0.9	0.7		19.2
Tax expenditure component	0.3	0.4	0.4	0.5	0.7	0.7	0.6	0.7	0.7	0.5	0.4	0.4	0.4		10.0
Transfer component	0.4	0.3	0.2	0.5	0.6	0.5	0.6	0.8	0.8	0.6	0.6	0.5	0.3		9.2
Total tax revenue adjusted for payable tax credits	43.0	44.1	45.0	45.1	45.0	45.1	45.9	45.7	44.7	44.9	44.7	45.4	43.5		1226.8

(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 FR.1: Tax revenues by main taxes, 2023 (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 2025

Croatia

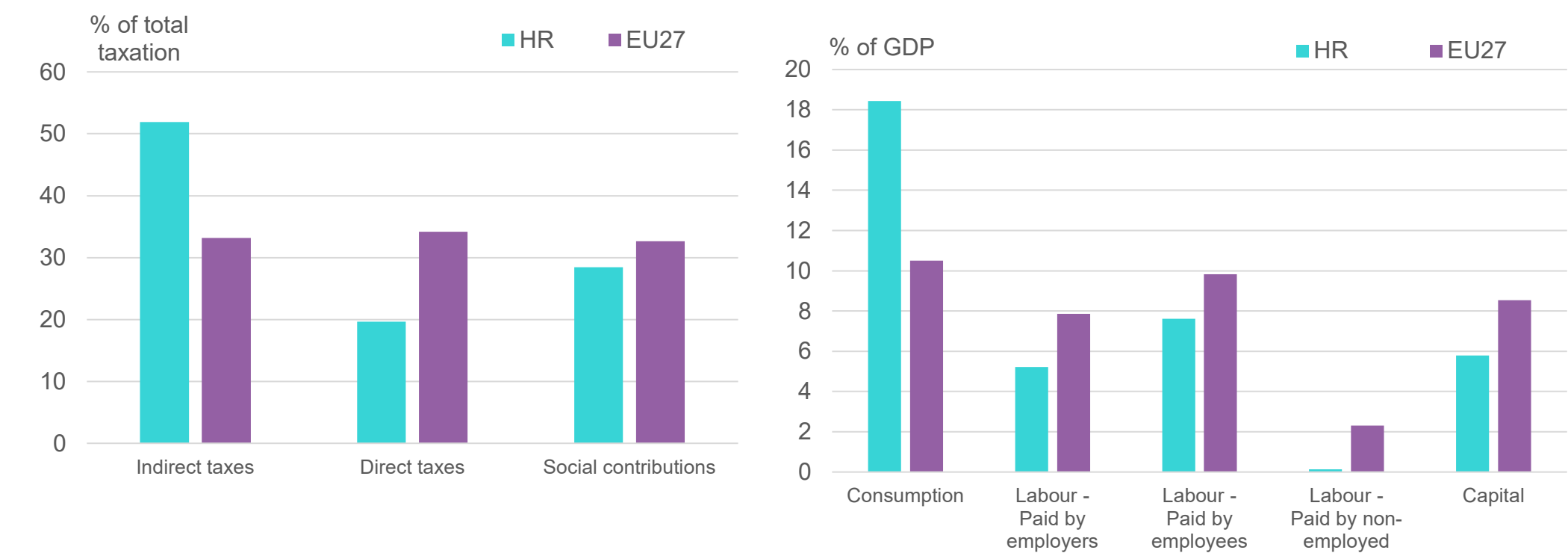
Table Croatia.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	17.4	18.4	18.8	18.9	19.5	19.7	19.9	20.3	20.4	19.3	19.7	19.3	19.3	2	15.1
VAT	11.1	12.0	12.3	12.3	12.5	12.6	12.9	13.1	13.3	12.5	13.1	13.2	13.4	1	10.5
Taxes and duties on imports excluding VAT	0.5	0.5	0.3	0.1	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	4.4	4.3	4.7	4.9	5.2	5.3	5.3	5.5	5.4	5.1	5.0	4.7	4.5	3	3.5
Other taxes on production	1.5	1.5	1.5	1.5	1.7	1.7	1.6	1.6	1.7	1.7	1.4	1.4	1.3	16	1.0
Direct taxes	6.7	6.6	6.9	6.7	6.6	7.0	6.7	6.8	6.9	6.9	6.1	7.3	7.3	25	5.7
Personal income taxes	3.3	3.6	3.9	3.8	3.5	3.6	3.2	3.5	3.5	3.6	3.0	3.2	3.5	25	2.8
Corporate income taxes	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.2	2.2	3.2	2.9	14	2.3
Other	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.1	1.1	1.1	1.0	0.9	0.8	10	0.6
Social contributions	11.6	11.4	11.1	11.6	11.4	11.2	11.2	11.2	11.1	11.3	10.9	10.7	10.6	17	8.3
Employers'	6.1	5.8	5.6	6.1	6.1	5.7	5.7	5.6	5.4	5.5	5.3	5.2	5.2	17	4.1
Households'	5.5	5.6	5.5	5.6	5.3	5.5	5.6	5.6	5.7	5.8	5.6	5.4	5.4	14	4.2
Total	35.8	36.3	36.9	37.2	37.6	37.9	37.8	38.3	38.4	37.6	36.7	37.2	37.2	13	29.0
B. Structure by level of government	as % of total taxation														
Central government	54.9	55.4	55.9	54.8	57.0	57.7	58.3	56.9	57.2	55.6	57.4	58.2	57.8	19	16.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.6	13.2	13.9	13.6	12.3	12.3	11.7	13.6	13.8	13.9	12.5	12.8	13.5	5	3.9
Social security funds	32.5	31.3	30.2	31.3	30.4	29.6	29.7	29.2	28.8	30.1	29.7	28.6	28.5	17	8.3
EU institutions	:	:	0.1	0.4	0.3	0.3	0.3	0.2	0.2	0.4	0.4	0.4	0.3	27	0.1
C. Structure by economic function	as % of GDP														
Consumption	16.5	17.5	17.9	18.0	18.5	18.7	18.9	19.2	19.4	18.3	18.8	18.4	18.4	1	14.4
Labour	14.4	14.3	14.2	14.7	14.1	13.6	13.3	13.5	13.4	13.8	12.8	12.7	13.0	23	10.1
of which on income from employment	14.3	14.2	14.1	14.5	14.0	13.5	13.2	13.4	13.4	13.7	12.7	12.6	12.8	22	10.0
Paid by employers	6.1	5.8	5.6	6.1	6.1	5.8	5.7	5.7	5.5	5.6	5.4	5.3	5.2	19	4.1
Paid by employees	8.2	8.4	8.5	8.5	7.9	7.8	7.5	7.7	7.9	8.1	7.3	7.4	7.6	21	5.9
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	24	0.1
Capital	4.9	4.5	4.8	4.6	5.0	5.6	5.6	5.6	5.6	5.5	5.1	6.1	5.8	21	4.5
Income of corporations	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.2	2.2	3.2	2.9	17	2.3
Income of households	0.3	0.3	0.4	0.5	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	12	0.5
Income of self-employed	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	20	0.5
Stock of capital	2.0	1.9	2.0	2.1	2.2	2.1	2.0	2.1	2.0	2.0	1.8	1.7	1.6	13	1.2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.4	3.2	3.5	3.9	4.2	4.3	4.3	4.3	4.2	4.1	3.9	3.4	3.3	3	2.6
Energy	1.8	1.7	2.0	2.3	2.5	2.6	2.5	2.7	2.6	2.5	2.4	2.0	2.0	7	1.6
of which transport fuel taxes	1.7	1.6	1.9	2.1	2.2	2.2	2.2	2.1	2.1	2.0	1.4	1.3	1.2	9	0.9
Transport	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.6	0.6	6	0.5
Pollution and resources	0.78	0.73	0.74	0.83	0.89	0.89	0.87	0.87	0.82	0.83	0.77	0.70	0.65	1	0.5
E. Property taxes	as % of GDP														
Taxes on property	1.1	1.0	1.1	1.1	1.2	1.1	1.1	1.2	1.1	1.1	1.0	0.9	0.9	15	0.7
Recurrent taxes on immovable property	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.6	0.6	0.5	13	0.4
Other taxes on property	0.5	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.5	0.4	0.3	0.4	0.4	20	0.3
F. Implicit tax rates	%														
Consumption	20.2	21.1	21.4	21.5	22.3	22.4	22.6	23.0	22.9	23.4	22.5	21.1	21.8	4	
Labour	30.8	30.6	31.0	31.7	30.6	29.8	29.1	28.9	29.3	27.8	27.9	28.0	27.8	25	
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 HR.1: Tax revenues by main taxes, 2023 (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 2025

Italy

Table Italy.1: Tax Revenue

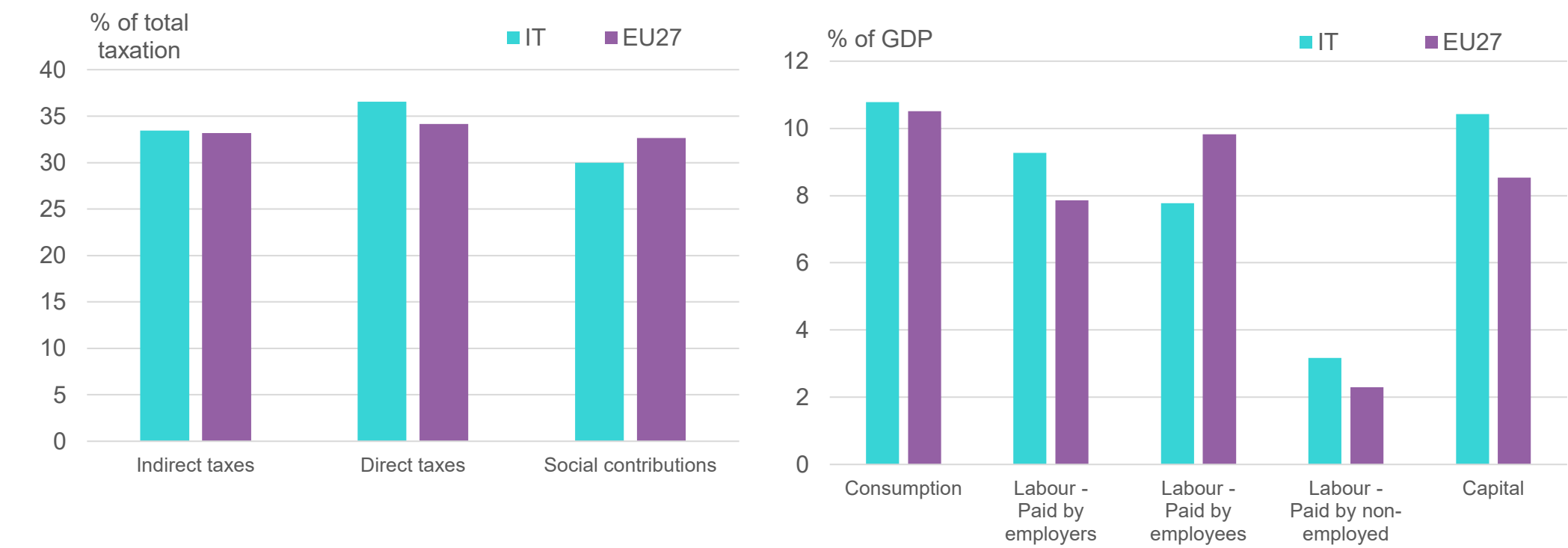
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	14.2	15.3	15.1	15.5	15.3	14.6	14.6	14.6	14.7	14.0	14.4	14.3	13.9	13	294.9
VAT	5.9	5.9	5.8	5.9	6.0	6.0	6.2	6.2	6.2	6.0	6.6	6.9	6.6	22	140.0
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	19	3.1
Taxes on products, except VAT and import duties	5.3	5.5	5.6	5.8	5.5	5.7	5.4	5.4	5.4	5.1	4.9	4.0	4.2	4	90.3
Other taxes on production	2.9	3.8	3.6	3.7	3.6	2.8	2.9	2.9	2.9	2.8	2.8	3.2	2.9	6	61.5
Direct taxes	14.1	14.8	15.1	14.6	14.7	14.8	14.5	14.1	14.4	15.1	14.7	14.6	15.2	6	322.4
Personal income taxes	11.0	11.7	11.8	11.8	12.0	11.7	11.7	11.5	11.8	12.4	12.1	11.3	11.8	4	250.8
Corporate income taxes	2.2	2.3	2.5	2.1	2.0	2.1	2.1	1.8	1.9	2.0	1.9	2.7	2.7	20	58.0
Other	0.9	0.7	0.8	0.6	0.6	1.0	0.7	0.7	0.7	0.6	0.7	0.7	0.6	13	13.5
Social contributions	12.8	12.9	13.0	12.8	12.9	12.7	12.7	12.9	13.1	13.5	13.1	12.8	12.4	11	264.4
Employers'	8.8	8.8	8.7	8.6	8.6	8.5	8.5	8.6	8.8	9.0	8.8	8.5	8.4	6	179.1
Households'	4.0	4.1	4.2	4.2	4.3	4.2	4.2	4.3	4.4	4.5	4.3	4.2	4.0	18	85.3
Total	41.1	43.0	43.2	43.0	42.9	42.1	41.8	41.6	42.2	42.6	42.2	41.7	41.4	6	881.7
B. Structure by level of government	as % of total taxation														
Central government	57.7	57.9	58.4	58.1	58.0	59.7	59.1	58.3	58.5	58.3	59.0	59.1	60.0	17	529.5
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	10.9	11.7	11.3	11.8	11.4	9.8	9.9	10.2	10.0	9.6	9.5	9.7	9.5	8	83.8
Social security funds	31.1	30.0	30.1	29.8	30.0	30.1	30.3	31.0	31.1	31.6	31.1	30.6	30.0	13	264.3
EU institutions	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	0.4	0.5	0.6	0.5	15	4.2
C. Structure by economic function	as % of GDP														
Consumption	10.9	11.1	11.0	11.3	11.2	11.4	11.4	11.3	11.5	10.9	11.2	11.0	10.8	19	229.4
Labour	21.0	21.5	21.5	21.2	21.0	20.5	20.6	20.8	21.3	22.2	21.3	20.3	20.2	9	430.3
of which on income from employment	18.3	18.6	18.6	18.2	18.0	17.5	17.6	17.8	18.2	18.7	18.1	17.3	17.0	11	362.8
Paid by employers	10.2	10.2	10.1	10.0	9.6	9.3	9.3	9.6	9.7	9.9	9.7	9.4	9.3	7	197.4
Paid by employees	8.1	8.4	8.4	8.2	8.4	8.2	8.3	8.3	8.5	8.7	8.4	7.8	7.8	18	165.4
Paid by non-employed	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.1	3.5	3.2	3.1	3.2	3	67.5
Capital	9.2	10.4	10.7	10.4	10.6	10.1	9.8	9.4	9.4	9.5	9.7	10.4	10.4	3	222.0
Income of corporations	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	2.4	2.4	3.3	3.4	13	72.3
Income of households	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	1.3	1.5	1.2	1.4	5	29.0
Income of self-employed	3.2	3.4	3.3	3.2	3.3	3.2	3.2	3.2	3.1	3.1	3.1	3.2	3.3	3	69.4
Stock of capital	2.3	2.9	3.0	3.1	3.1	3.0	2.8	2.7	2.6	2.7	2.7	2.6	2.4	9	51.2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.2	3.5	3.6	3.8	3.6	3.6	3.4	3.4	3.4	3.3	3.0	2.3	2.5	8	54.2
Energy	2.6	2.9	3.0	3.2	3.0	3.0	2.8	2.7	2.8	2.6	2.4	1.7	2.0	8	42.5
of which transport fuel taxes	1.4	1.7	1.7	1.6	1.6	1.6	1.6	1.5	1.5	1.4	1.4	0.9	1.2	6	26.3
Transport	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	9	11.1
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	18	0.6
E. Property taxes	as % of GDP														
Taxes on property	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.3	2.4	2.4	2.3	2.1	7	45.3
Recurrent taxes on immovable property	0.6	1.5	1.4	1.6	1.7	1.4	1.4	1.4	1.4	1.5	1.4	1.3	1.2	5	26.5
Other taxes on property	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	6	18.7
F. Implicit tax rates	%														
Consumption	15.6	15.8	15.6	16.2	16.1	16.5	16.4	16.3	16.6	16.2	17.1	16.2	16.0	23	
Labour	44.9	45.5	45.6	44.9	44.4	43.3	43.5	43.6	44.2	44.3	43.5	44.0	44.0	1	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6	1.0	3.4	4.8	5.2		110.0
Tax expenditure component	0.0	0.0	0.0	0.3	0.5	0.5	0.5	0.5	0.5	0.7	0.8	0.3	0.3		6.5
Transfer component	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.1	0.1	0.3	2.6	4.5	4.9		103.5
Total tax revenue adjusted for payable tax credits	41.1	43.0	43.2	42.7	42.4	41.5	41.3	41.1	41.7	41.9	41.4	41.4	41.1		875.2

(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, 2023 (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 2025

Cyprus

Table Cyprus.1: Tax Revenue

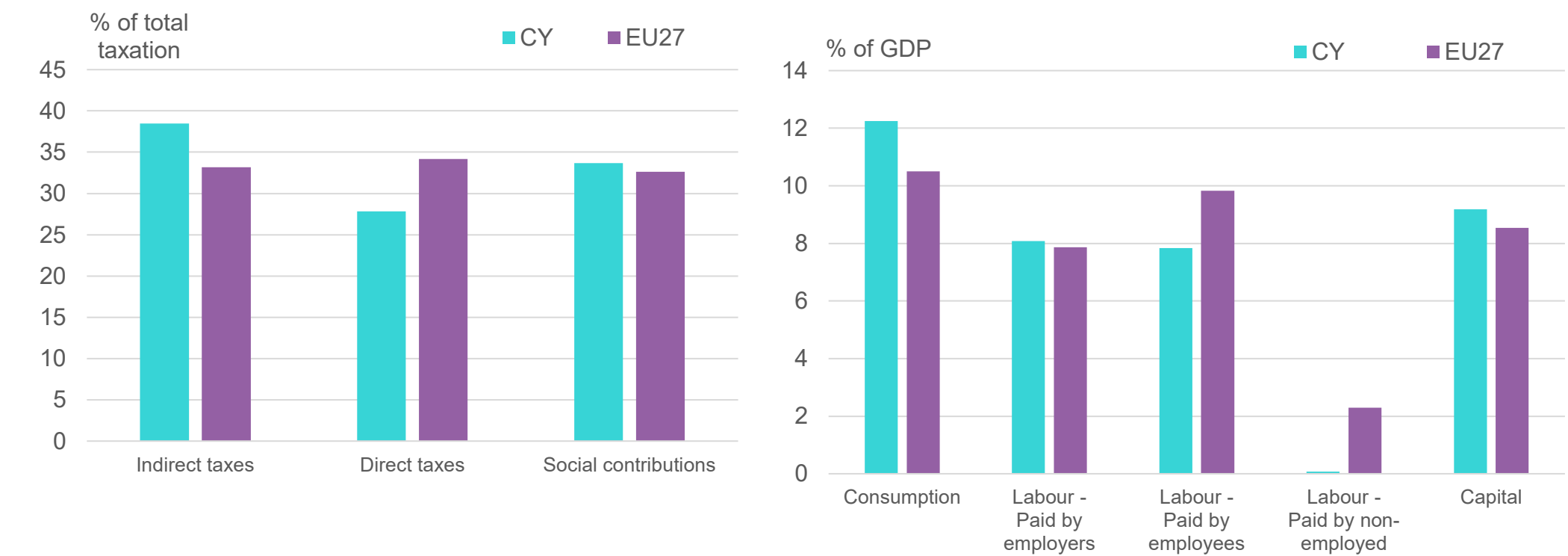
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	14.0	14.3	14.1	15.3	15.3	15.2	15.2	15.3	14.7	13.4	13.6	13.9	14.4	9	4.5
VAT	7.6	8.1	7.8	8.6	8.4	8.7	8.5	9.0	8.8	8.0	8.5	9.2	9.5	3	3.0
Taxes and duties on imports excluding VAT	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	13	0.1
Taxes on products, except VAT and import duties	3.5	3.4	3.7	4.0	4.3	4.1	4.2	3.9	3.5	3.0	2.8	2.4	2.5	20	0.8
Other taxes on production	2.4	2.5	2.5	2.5	2.4	2.2	2.2	2.2	2.2	2.2	2.1	2.1	2.2	8	0.7
Direct taxes	10.1	9.9	10.4	10.4	9.8	9.3	9.5	9.4	9.2	9.4	9.7	9.9	10.4	17	3.3
Personal income taxes	3.5	3.5	2.8	2.7	2.7	2.7	3.1	3.2	3.1	3.3	3.2	3.3	3.7	23	1.2
Corporate income taxes	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.6	6.1	6.2	6.3	1	2.0
Other	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	0.5	0.4	0.4	0.4	19	0.1
Social contributions	7.9	7.7	7.6	8.3	8.3	8.1	8.4	8.5	10.2	10.8	10.7	10.6	12.6	10	4.0
Employers'	5.4	5.3	5.1	5.6	5.6	5.5	5.7	5.8	6.6	6.8	6.6	6.6	7.1	10	2.2
Households'	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.7	3.6	4.0	4.1	4.0	5.5	13	1.7
Total	31.9	31.9	32.1	33.9	33.4	32.5	33.1	33.2	34.1	33.6	34.0	34.5	37.4	12	11.7
B. Structure by level of government	as % of total taxation														
Central government	72.5	73.1	73.4	72.8	72.0	72.3	71.9	71.9	67.7	65.4	66.3	67.0	67.9	9	8.0
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.2	2.7	2.4	2.4	1.9	2.0	1.9	1.9	1.8	1.7	1.5	1.4	22	0.2
Social security funds	24.7	24.3	23.6	24.3	24.7	25.0	25.4	25.5	29.8	32.1	31.4	30.8	30.1	12	3.5
EU institutions	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	0.7	0.6	0.7	0.6	8	0.1
C. Structure by economic function	as % of GDP														
Consumption	11.7	12.0	11.8	13.1	12.8	12.9	12.7	13.0	12.5	11.2	11.6	11.9	12.3	9	3.8
Labour	11.3	11.5	10.8	11.4	11.5	11.2	11.5	11.6	13.2	14.0	13.8	13.7	16.0	18	5.0
of which on income from employment	11.3	11.4	10.7	11.3	11.4	11.2	11.4	11.5	13.2	13.9	13.7	13.6	15.9	15	5.0
Paid by employers	6.2	6.1	6.0	6.5	6.6	6.4	6.7	6.7	7.6	7.8	7.6	7.5	8.1	9	2.5
Paid by employees	5.0	5.3	4.7	4.8	4.8	4.7	4.7	4.8	5.6	6.2	6.1	6.1	7.8	17	2.5
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	8.9	8.5	9.5	9.5	9.1	8.4	9.0	8.6	8.4	8.3	8.7	8.9	9.2	7	2.9
Income of corporations	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.6	6.1	6.2	6.3	1	2.0
Income of households	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.5	0.4	0.5	0.6	0.7	14	0.2
Income of self-employed	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.7	0.7	0.8	16	0.2
Stock of capital	1.8	1.9	2.3	2.4	2.5	2.0	2.0	1.7	1.6	1.5	1.4	1.4	1.4	16	0.4

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.0	2.9	3.0	3.4	3.4	3.2	3.3	3.1	2.8	2.6	2.5	2.1	2.1	14	0.7
Energy	1.9	1.9	2.1	2.4	2.4	2.3	2.3	2.2	2.0	1.8	1.8	1.4	1.5	17	0.5
of which transport fuel taxes	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.5	1.4	1.3	1.0	0.9	18	0.3
Transport	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.4	0.4	0.4	12	0.1
Pollution and resources	0.28	0.29	0.32	0.34	0.33	0.32	0.32	0.31	0.29	0.30	0.27	0.23	0.23	4	0.1
E. Property taxes	as % of GDP														
Taxes on property	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.8	0.7	0.7	0.7	0.7	19	0.2
Recurrent taxes on immovable property	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	24	0.0
Other taxes on property	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	0.5	0.5	0.5	0.6	12	0.2
F. Implicit tax rates	%														
Consumption	15.7	15.7	15.2	16.6	16.4	16.7	16.6	17.1	16.7	16.6	17.0	17.0	17.0	20	
Labour	23.0	23.2	22.6	24.5	25.3	25.3	25.6	25.7	28.5	28.9	30.2	30.6	35.8	12	
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	1.5	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	1.5	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
Total tax revenue adjusted for payable tax credits	:	31.9	32.1	33.9	33.4	32.5	33.1	33.2	32.6	33.6	34.0	34.5	37.4		11.7

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

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

Graph CY.1: Tax revenues by main taxes, 2023 (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 2025

Latvia

Table Latvia.1: Tax Revenue

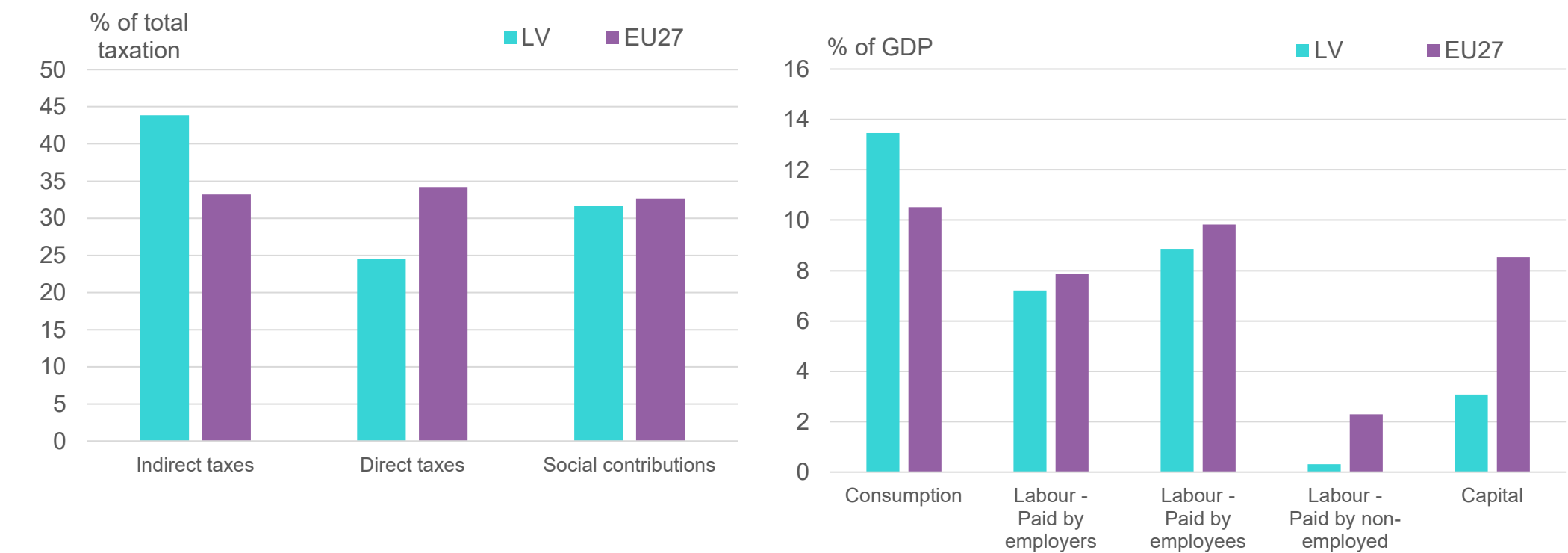
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.3	13.4	13.8	14.2	14.4	15.0	14.9	15.2	15.0	14.8	14.6	15.1	14.4	8	5.6
VAT	7.2	7.5	7.8	7.9	8.0	8.4	8.4	8.8	9.0	8.8	9.0	10.1	9.7	2	3.8
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	18	0.1
Taxes on products, except VAT and import duties	4.6	4.4	4.6	4.6	4.7	4.9	4.8	4.9	4.5	4.5	4.1	3.5	3.4	11	1.3
Other taxes on production	1.3	1.3	1.3	1.5	1.5	1.5	1.5	1.3	1.4	1.4	1.3	1.2	1.2	17	0.5
Direct taxes	7.7	7.9	7.9	8.0	8.0	8.5	8.8	7.0	7.6	7.3	7.5	7.7	8.1	19	3.2
Personal income taxes	5.9	6.0	6.0	6.1	6.1	6.5	6.8	6.2	6.7	6.2	6.2	6.3	6.5	16	2.5
Corporate income taxes	1.5	1.7	1.7	1.6	1.6	1.7	1.6	0.6	0.6	0.9	1.1	1.1	1.4	27	0.5
Other	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	24	0.1
Social contributions	9.2	9.0	8.8	8.7	8.5	8.4	8.7	9.4	9.8	10.3	9.9	10.0	10.4	18	4.1
Employers'	6.5	6.3	6.4	6.0	6.0	6.2	6.2	6.6	6.9	7.1	6.9	6.9	7.2	9	2.8
Households'	2.8	2.7	2.4	2.7	2.5	2.3	2.5	2.8	2.9	3.2	3.0	3.1	3.2	21	1.3
Total	30.2	30.3	30.5	30.9	30.9	31.9	32.3	31.7	32.4	32.5	32.0	32.8	32.9	22	12.9
B. Structure by level of government	as % of total taxation														
Central government	49.8	51.0	52.1	52.4	52.9	54.0	53.2	52.0	50.9	51.1	52.2	53.3	52.2	22	6.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	19.1	18.7	18.6	18.9	18.7	18.9	19.2	18.4	19.2	17.6	17.1	16.4	16.7	3	2.1
Social security funds	30.6	29.8	28.9	28.2	27.7	26.5	26.9	28.9	29.4	30.7	30.0	29.5	30.6	11	3.9
EU institutions	0.5	0.5	0.4	0.5	0.7	0.6	0.6	0.7	0.6	0.6	0.7	0.8	0.5	16	0.1
C. Structure by economic function	as % of GDP														
Consumption	12.0	12.1	12.5	12.9	13.1	13.7	13.7	14.1	14.0	13.8	13.6	14.2	13.5	4	5.3
Labour	14.7	14.5	14.3	14.3	14.1	14.3	14.8	14.9	15.5	16.0	15.5	15.7	16.4	16	6.4
of which on income from employment	14.4	14.2	14.0	13.9	13.8	14.0	14.4	14.6	15.2	15.6	15.2	15.4	16.1	13	6.3
Paid by employers	6.5	6.3	6.4	6.1	6.1	6.2	6.2	6.6	6.9	7.1	6.9	6.9	7.2	12	2.8
Paid by employees	7.9	7.9	7.6	7.9	7.7	7.8	8.2	8.0	8.2	8.5	8.3	8.5	8.9	14	3.5
Paid by non-employed	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	21	0.1
Capital	3.5	3.7	3.7	3.7	3.7	3.9	3.8	2.6	3.0	2.6	2.9	2.9	3.1	26	1.2
Income of corporations	1.5	1.7	1.7	1.6	1.6	1.7	1.6	0.6	0.6	0.9	1.1	1.1	1.4	27	0.5
Income of households	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.7	0.2	0.2	0.2	0.2	24	0.1
Income of self-employed	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.3	23	0.1
Stock of capital	1.5	1.5	1.5	1.6	1.5	1.5	1.5	1.4	1.3	1.3	1.3	1.1	1.2	18	0.5

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.2	3.1	3.3	3.5	3.6	3.7	3.6	3.5	3.2	3.3	3.0	2.4	2.4	9	0.9
Energy	2.6	2.6	2.7	3.0	3.1	3.2	3.1	3.0	2.7	2.8	2.5	1.9	1.9	9	0.8
of which transport fuel taxes	1.9	1.8	1.7	1.8	1.8	1.9	1.9	1.9	1.8	1.9	1.8	1.6	1.5	3	0.6
Transport	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	15	0.1
Pollution and resources	0.08	0.09	0.09	0.09	0.10	0.08	0.10	0.11	0.11	0.12	0.14	0.15	0.16	5	0.1
E. Property taxes	as % of GDP														
Taxes on property	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	0.9	0.8	17	0.3
Recurrent taxes on immovable property	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.7	0.6	0.6	11	0.2
Other taxes on property	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	21	0.1
F. Implicit tax rates	%														
Consumption	17.4	17.9	17.9	18.7	19.4	20.1	20.2	21.2	21.2	21.5	21.1	20.7	20.1	8	
Labour	34.2	34.2	32.5	31.5	30.0	29.6	30.1	29.6	30.0	30.4	30.9	31.1	30.4	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	30.2	30.3	30.5	30.9	30.9	31.9	32.3	31.7	32.4	32.5	32.0	32.8	32.9		12.9

(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 LV.1: Tax revenues by main taxes, 2023 (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 2025

Lithuania

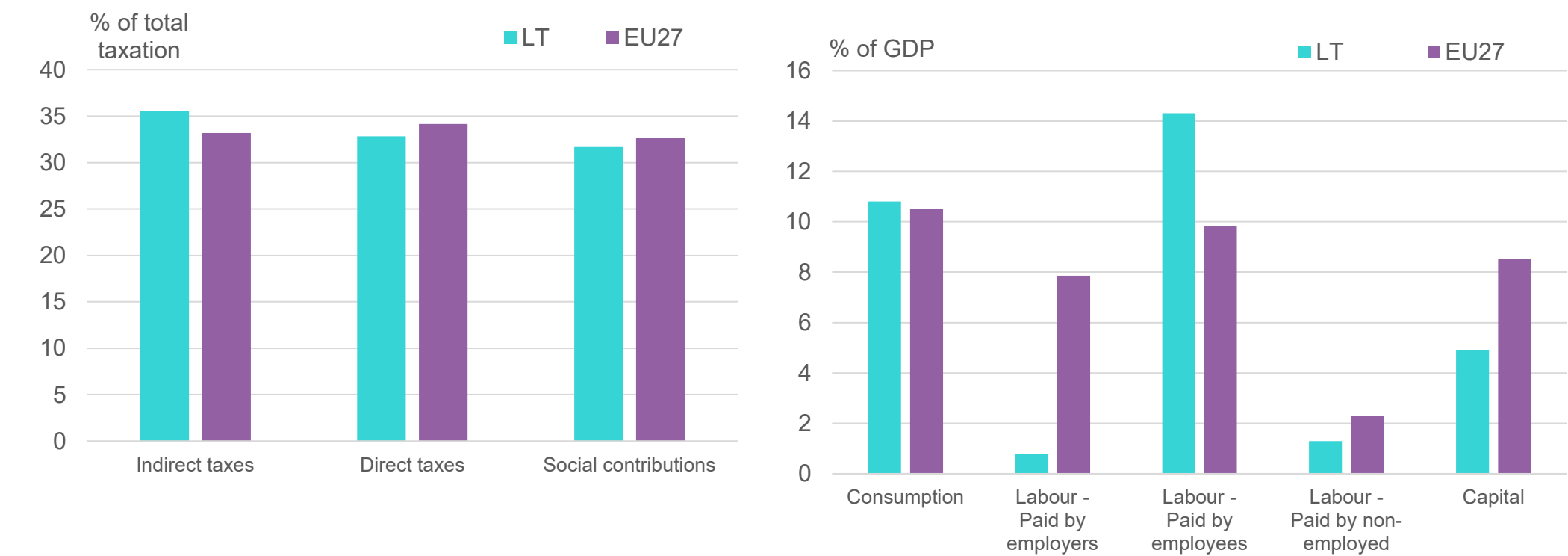
Table Lithuania.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	11.9	11.5	11.3	11.6	12.0	12.1	11.9	11.8	11.9	12.2	12.3	11.9	11.4	21	8.4
VAT	7.9	7.6	7.5	7.6	7.7	7.8	7.8	7.7	7.8	8.0	8.3	8.4	8.0	14	5.9
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	0.2	16	0.1
Taxes on products, except VAT and import duties	3.2	3.0	2.9	3.0	3.3	3.4	3.3	3.3	3.2	3.3	3.2	2.7	2.6	19	1.9
Other taxes on production	0.6	0.6	0.6	0.7	0.7	0.6	0.5	0.5	0.6	0.6	0.6	0.5	0.6	26	0.4
Direct taxes	4.4	4.8	5.0	5.0	5.4	5.7	5.4	5.6	8.8	8.9	9.6	10.0	10.5	15	7.8
Personal income taxes	3.5	3.5	3.6	3.6	3.8	4.0	3.9	4.0	7.2	7.2	7.4	7.6	7.7	12	5.7
Corporate income taxes	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.5	1.6	2.0	2.3	2.7	21	2.0
Other	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Social contributions	11.2	10.9	10.9	11.2	11.6	12.1	12.2	12.5	9.6	10.1	10.1	9.8	10.2	21	7.5
Employers'	7.2	7.2	7.2	7.5	7.8	8.1	8.3	8.4	0.7	0.7	0.7	0.7	0.8	26	0.6
Households'	4.0	3.7	3.7	3.7	3.8	3.9	3.9	4.1	8.8	9.4	9.4	9.1	9.4	2	6.9
Total	27.5	27.2	27.2	27.8	29.0	29.8	29.6	29.9	30.3	31.2	32.0	31.7	32.1	23	23.7
B. Structure by level of government	as % of total taxation														
Central government	57.0	57.7	58.1	57.7	57.8	57.3	56.7	56.1	66.4	65.6	66.5	67.0	66.7	10	15.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.1	1.1	1.0	1.0	1.1	24	0.3
Social security funds	40.6	40.0	40.0	40.2	39.9	40.5	41.2	41.9	31.6	32.4	31.6	31.0	31.7	9	7.5
EU institutions	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.5	9	0.1
C. Structure by economic function	as % of GDP														
Consumption	11.2	10.7	10.7	10.9	11.3	11.4	11.4	11.3	11.3	11.6	11.8	11.4	10.8	17	8.0
Labour	13.6	13.3	13.4	13.8	14.3	14.9	14.7	15.2	15.3	15.9	16.0	15.9	16.4	17	12.1
of which on income from employment	12.2	12.1	12.3	12.6	13.1	13.7	13.5	13.9	13.9	14.3	14.5	14.6	15.1	17	11.1
Paid by employers	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.4	0.7	0.7	0.7	0.7	0.8	26	0.6
Paid by employees	5.0	4.9	5.0	5.1	5.3	5.5	5.2	5.5	13.2	13.6	13.8	13.8	14.3	2	10.6
Paid by non-employed	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.6	1.5	1.4	1.3	16	1.0
Capital	2.7	3.2	3.1	3.2	3.4	3.5	3.4	3.4	3.7	3.8	4.3	4.4	4.9	23	3.6
Income of corporations	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.5	1.6	2.0	2.3	2.7	22	2.0
Income of households	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.9	0.8	0.8	0.8	0.8	11	0.6
Income of self-employed	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	17	0.5
Stock of capital	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.6	0.7	24	0.5

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	1.7	1.7	1.7	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	1.6	1.6	23	1.2
Energy	1.6	1.6	1.5	1.6	1.7	1.7	1.7	1.8	1.7	1.7	1.6	1.3	1.2	22	0.9
of which transport fuel taxes	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.3	1.2	8	0.9
Transport	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.1
Pollution and resources	0.05	0.07	0.10	0.11	0.14	0.17	0.15	0.18	0.26	0.26	0.25	0.25	0.27	3	0.2
E. Property taxes	as % of GDP														
Taxes on property	0.7	0.7	0.5	0.5	0.6	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	25	0.3
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	0.3	20	0.2
Other taxes on property	0.4	0.4	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.1
F. Implicit tax rates	%														
Consumption	16.1	15.6	15.7	16.1	16.6	16.7	17.0	17.2	17.6	18.5	18.9	18.0	17.1	19	
Labour	30.8	30.9	31.1	31.3	31.3	31.1	30.7	31.4	30.2	30.2	30.5	31.3	31.1	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, 2023 (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 2025

Luxembourg

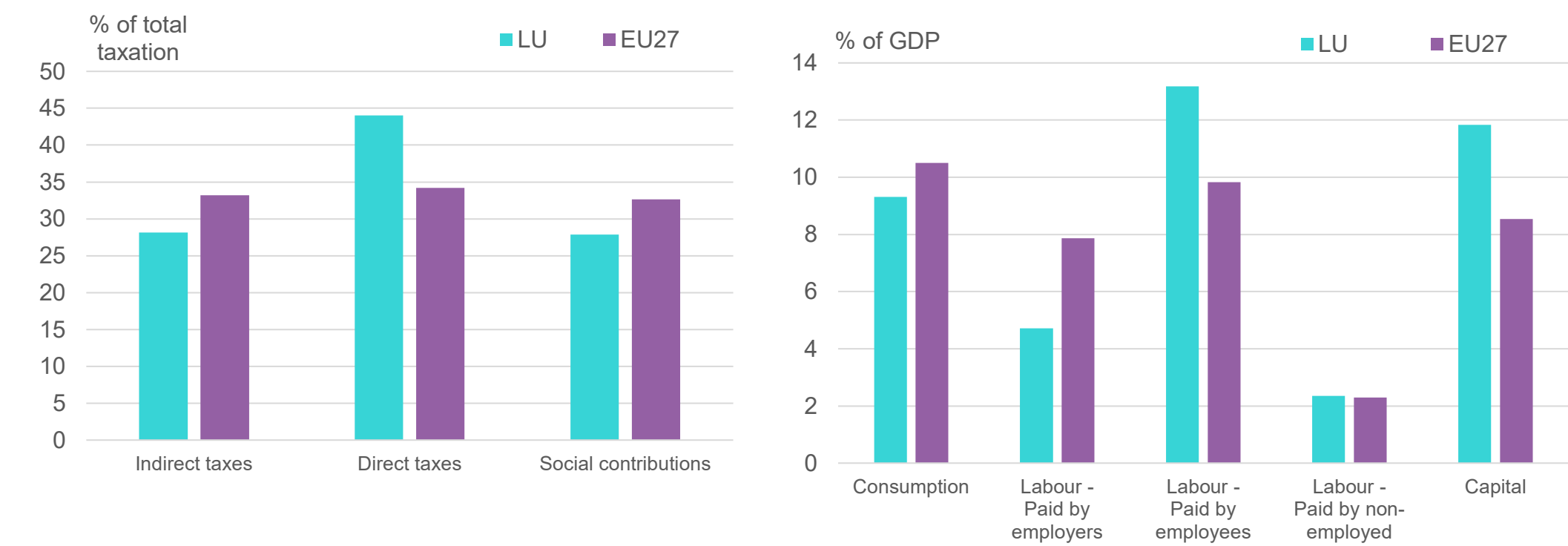
Table Luxembourg.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	12.1	12.3	12.3	12.7	10.8	10.9	11.4	12.0	12.0	11.7	12.1	12.1	11.6	19	9.2
VAT	6.6	6.9	7.0	7.3	5.6	5.6	5.8	6.2	6.3	6.2	6.2	6.7	6.5	23	5.2
Taxes and duties on imports excluding VAT	3.2	3.1	2.9	2.9	2.4	2.4	2.4	2.5	2.6	2.3	2.4	2.2	2.4	2	1.9
Taxes on products, except VAT and import duties	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.1	1.0	1.0	1.2	1.0	0.7	26	0.6
Other taxes on production	1.5	1.5	1.6	1.7	1.9	2.0	2.1	2.2	2.1	2.1	2.4	2.2	2.0	11	1.6
Direct taxes	13.6	13.6	13.6	13.3	13.9	14.4	14.9	17.0	17.0	16.0	16.0	16.2	18.2	2	14.4
Personal income taxes	8.0	7.9	8.3	8.4	8.7	8.9	8.7	9.3	9.5	9.7	10.1	10.4	11.6	6	9.2
Corporate income taxes	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	5.0	2	4.0
Other	0.8	0.8	0.8	0.8	1.0	1.2	1.2	1.4	1.5	1.4	1.4	1.4	1.6	1	1.3
Social contributions	10.5	10.6	10.4	10.2	10.2	10.2	10.5	10.8	11.0	11.1	10.6	10.7	11.5	15	9.1
Employers'	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	4.7	20	3.7
Households'	6.0	6.0	6.1	5.9	5.9	5.9	6.1	6.3	6.4	6.6	6.2	6.3	6.8	8	5.4
Total	36.2	36.5	36.3	36.2	34.9	35.5	36.8	39.8	40.0	38.8	38.7	38.9	41.4	8	32.8
B. Structure by level of government	as % of total taxation														
Central government	67.0	67.7	68.4	69.2	67.6	67.6	67.4	68.4	67.9	67.1	68.5	68.6	68.0	8	22.3
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.5	4.7	4.2	3.9	3.6	4.2	14	1.4
Social security funds	28.3	28.2	28.0	27.4	28.6	27.9	27.9	26.4	26.7	28.0	26.6	26.6	27.0	20	8.9
EU institutions	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	0.8	1.0	1.1	0.8	3	0.3
C. Structure by economic function	as % of GDP														
Consumption	10.3	10.5	10.4	10.6	8.4	8.4	8.6	9.1	9.3	8.8	9.0	9.2	9.3	24	7.4
Labour	16.4	16.6	16.9	16.7	16.9	16.9	17.1	18.0	18.4	19.0	18.2	18.6	20.2	8	16.1
of which on income from employment	14.4	14.6	14.8	14.6	14.8	14.8	15.1	15.9	16.2	16.7	16.0	16.4	17.9	8	14.2
Paid by employers	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	4.7	21	3.7
Paid by employees	9.9	10.1	10.4	10.3	10.5	10.5	10.7	11.4	11.7	12.1	11.6	12.1	13.2	3	10.4
Paid by non-employed	1.9	1.9	2.1	2.1	2.1	2.1	2.0	2.1	2.2	2.3	2.2	2.1	2.4	10	1.9
Capital	9.6	9.5	9.0	8.8	9.6	10.2	11.0	12.7	12.3	11.0	11.6	11.1	11.8	1	9.4
Income of corporations	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	5.0	2	4.0
Income of households	1.5	1.4	1.1	1.2	1.4	1.5	1.5	1.8	1.7	1.6	2.1	1.6	1.9	1	1.5
Income of self-employed	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.3	0.4	0.8	0.9	14	0.7
Stock of capital	2.6	2.6	2.7	2.9	3.3	3.7	3.9	4.3	4.2	4.3	4.5	4.2	4.0	2	3.2

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.2	2.1	1.9	1.8	1.7	1.6	1.7	1.7	1.4	1.5	1.2	1.3	26	1.0
Energy	2.1	2.1	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.3	1.4	1.1	1.2	24	0.9
of which transport fuel taxes	2.1	2.0	1.9	1.7	1.6	1.5	1.5	1.5	1.6	1.2	1.0	0.8	0.8	21	0.7
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	0.1	25	0.1
Pollution and resources	0.01	0.02	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	23	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.4	2.5	2.6	2.6	2.4	5	1.9
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	1.1	1.1	1.1	1.2	1.4	1.9	2.1	2.5	2.4	2.4	2.6	2.5	2.3	1	1.8
F. Implicit tax rates	%														
Consumption	23.3	23.7	24.2	25.0	20.4	20.4	20.6	21.3	21.7	22.1	22.6	22.8	22.1	3	
Labour	30.3	31.1	31.6	31.4	32.0	32.0	31.7	32.1	32.3	33.3	33.1	33.4	33.9	16	
G. Payable tax credits	as % of GDP														
Total payable tax credits	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.3	0.2		0.2
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 LU.1: Tax revenues by main taxes, 2023 (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 2025

Hungary

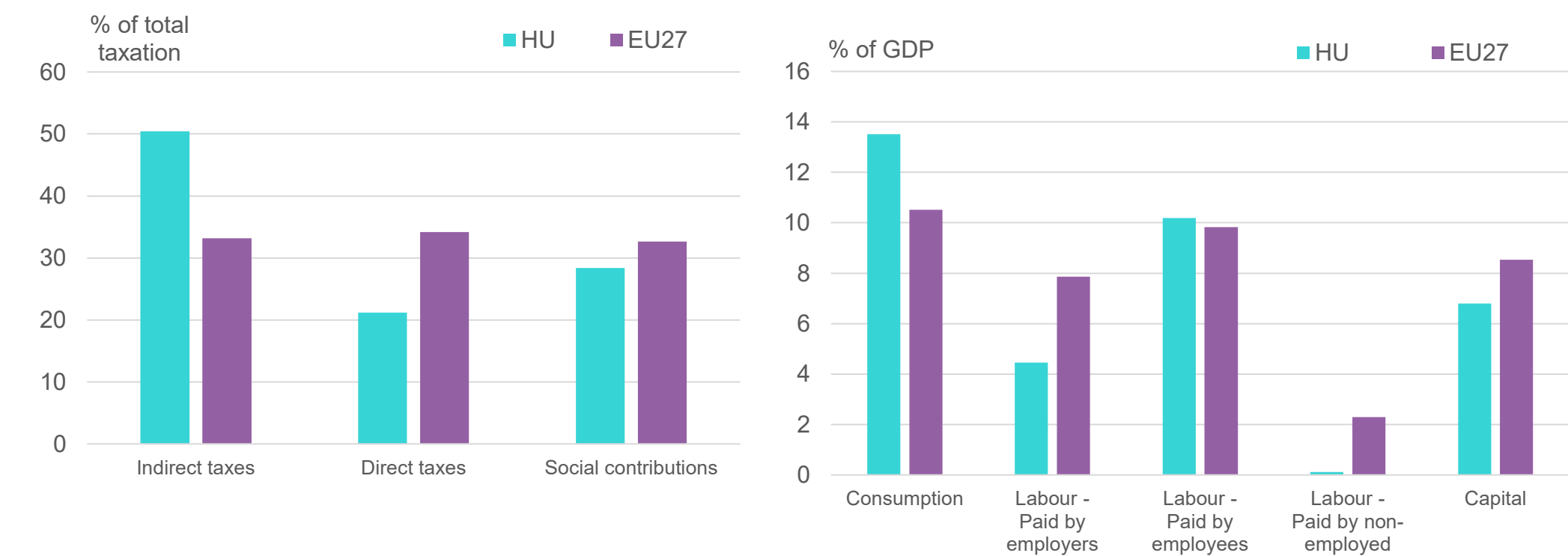
Table Hungary.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	17.3	18.7	18.7	18.6	18.8	18.1	18.0	18.2	18.0	18.0	17.6	18.3	17.7	3	34.8
VAT	8.4	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.4	9.7	9.8	10.1	9.4	4	18.5
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	17	0.4
Taxes on products, except VAT and import duties	7.2	7.7	7.6	7.2	7.1	7.0	6.6	6.6	6.3	6.1	5.6	6.0	6.0	1	11.9
Other taxes on production	1.6	1.8	2.1	2.0	2.1	1.9	2.0	1.9	2.0	2.2	2.0	2.0	2.1	10	4.1
Direct taxes	6.2	6.8	6.5	6.7	6.8	7.2	7.2	6.6	6.6	6.7	5.6	6.9	7.4	24	14.6
Personal income taxes	4.8	5.2	4.9	4.9	4.9	4.7	5.0	5.1	5.1	5.2	4.1	5.3	5.4	19	10.6
Corporate income taxes	1.1	1.3	1.2	1.5	1.6	2.1	1.8	1.2	1.1	1.1	1.2	1.3	1.7	26	3.3
Other	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4	20	0.7
Social contributions	12.9	13.6	13.3	13.1	13.1	13.7	12.7	12.0	11.6	11.0	10.4	9.8	9.9	22	19.6
Employers'	7.7	8.1	7.9	7.9	7.9	8.2	7.0	6.3	5.9	5.2	4.7	4.0	4.0	21	7.8
Households'	5.2	5.5	5.5	5.3	5.3	5.4	5.7	5.7	5.7	5.8	5.8	5.8	6.0	11	11.7
Total	36.4	39.1	38.5	38.4	38.7	39.0	37.9	36.8	36.1	35.7	33.6	35.0	35.1	19	69.0
B. Structure by level of government	as % of total taxation														
Central government	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	64.2	64.1	67.3	66.0	12	45.5
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	5.2	5.1	4.7	5.7	12	3.9
Social security funds	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.2	30.2	30.3	27.3	27.8	19	19.2
EU institutions	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	12	0.4
C. Structure by economic function	as % of GDP														
Consumption	12.3	13.5	14.1	14.1	14.3	13.8	13.7	13.9	13.7	13.9	13.8	14.1	13.5	3	26.6
Labour	17.1	18.4	18.0	17.7	17.7	18.1	17.4	16.8	16.5	16.0	14.4	14.6	14.8	21	29.0
of which on income from employment	16.8	18.1	17.8	17.6	17.6	18.0	17.3	16.7	16.4	15.9	14.3	14.5	14.6	18	28.8
Paid by employers	8.1	8.7	8.4	8.4	8.4	8.8	7.6	6.9	6.6	5.9	5.4	4.4	4.5	22	8.8
Paid by employees	8.7	9.5	9.4	9.1	9.1	9.2	9.7	9.8	9.8	10.0	9.0	10.1	10.2	10	20.0
Paid by non-employed	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.2
Capital	7.0	7.2	6.5	6.6	6.8	7.1	6.7	6.0	5.8	5.7	5.4	6.3	6.8	16	13.4
Income of corporations	2.9	3.1	3.2	3.4	3.6	4.1	3.8	3.1	3.0	3.0	2.9	3.0	3.8	9	7.5
Income of households	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.7	0.7	15	1.3
Income of self-employed	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.5	22	1.0
Stock of capital	3.1	3.1	2.3	2.2	2.2	2.0	1.9	1.7	1.6	1.6	1.4	2.0	1.8	11	3.6

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	2.2	2.0	1.9	2.2	13	4.3
Energy	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.7	1.7	1.7	1.6	1.4	1.8	11	3.5
of which transport fuel taxes	1.8	1.7	1.7	1.6	1.7	1.7	1.6	1.5	1.5	1.4	1.3	1.0	0.9	15	1.9
Transport	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	16	0.6
Pollution and resources	0.09	0.23	0.21	0.21	0.25	0.25	0.26	0.24	0.23	0.21	0.20	0.18	0.11	11	0.2
E. Property taxes	as % of GDP														
Taxes on property	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	1.1	0.9	1.0	0.8	18	1.6
Recurrent taxes on immovable property	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	19	0.7
Other taxes on property	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.7	0.5	0.6	0.5	16	0.9
F. Implicit tax rates	%														
Consumption	19.0	20.6	22.1	22.9	23.5	22.5	22.1	22.9	22.5	23.3	23.4	23.4	22.3	2	
Labour	38.1	40.0	40.0	40.6	41.3	41.2	39.4	38.8	38.0	36.9	34.6	35.2	35.3	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 HU.1: Tax revenues by main taxes, 2023 (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 2025

Malta

Table Malta.1: Tax Revenue

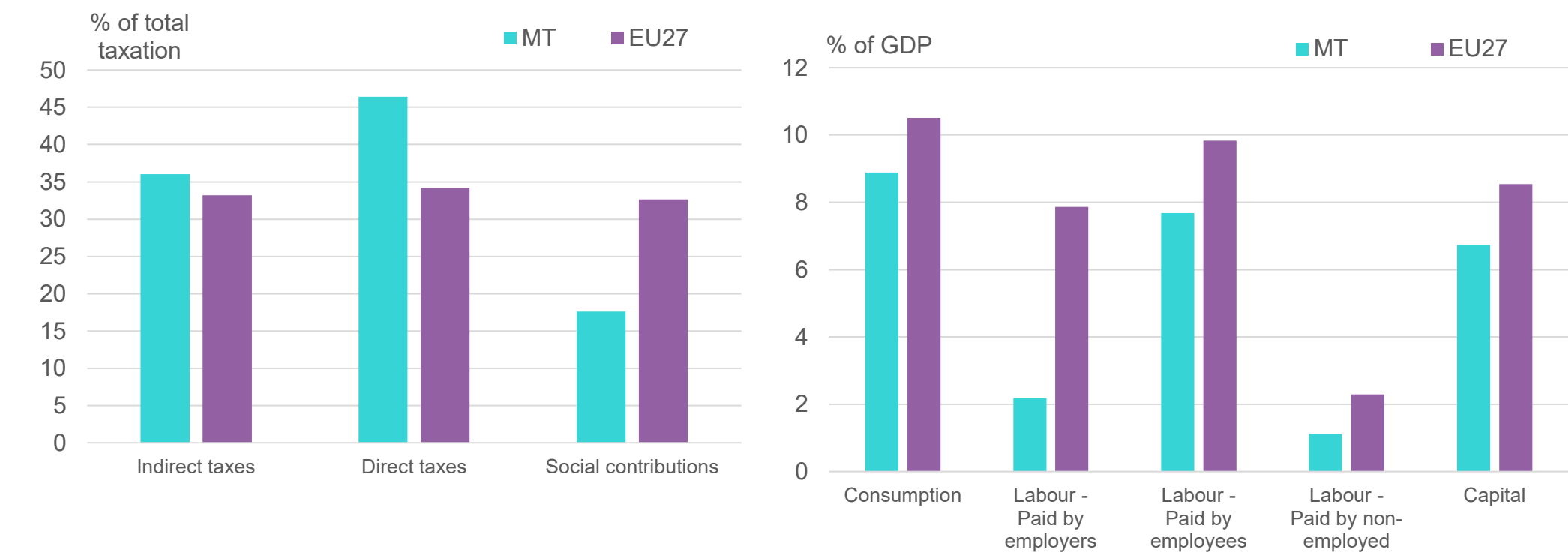
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.3	12.8	12.3	12.5	11.7	11.8	11.4	11.6	11.2	9.9	9.6	9.9	9.6	26	2.0
VAT	7.4	7.2	7.2	7.2	6.6	6.5	6.5	6.7	6.4	5.9	6.0	6.5	6.1	26	1.3
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	20	0.0
Taxes on products, except VAT and import duties	5.2	4.9	4.5	4.6	4.4	4.6	4.3	4.4	4.2	3.3	3.0	2.8	2.7	17	0.6
Other taxes on production	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.6	27	0.1
Direct taxes	12.3	12.7	13.0	13.2	12.8	14.6	14.8	14.0	14.0	12.8	13.0	12.9	12.3	12	2.5
Personal income taxes	6.3	6.3	6.4	6.3	5.8	6.2	6.2	6.6	6.7	7.1	7.2	7.5	7.3	13	1.5
Corporate income taxes	5.2	5.6	5.9	5.7	5.7	6.0	5.9	5.2	5.5	4.3	4.7	4.5	4.2	6	0.9
Other	0.8	0.8	0.7	1.2	1.2	2.4	2.8	2.1	1.8	1.4	1.1	0.9	0.9	9	0.2
Social contributions	5.7	5.5	5.4	5.2	4.9	5.0	4.7	4.8	4.8	5.1	4.9	4.9	4.7	24	1.0
Employers'	2.6	2.5	2.5	2.4	2.3	2.3	2.2	2.2	2.2	2.4	2.3	2.3	2.2	23	0.5
Households'	3.1	3.0	2.9	2.8	2.6	2.7	2.6	2.6	2.6	2.8	2.6	2.6	2.5	23	0.5
Total	31.3	31.1	30.7	31.0	29.5	31.5	30.9	30.4	30.1	27.8	27.5	27.7	26.6	25	5.5
B. Structure by level of government	as % of total taxation														
Central government	99.5	99.3	99.5	99.5	99.2	99.3	99.4	99.5	99.4	99.4	99.3	99.3	99.4	1	5.5
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	:	:	:	:	:	:	:	:	:	:	:	:	:		
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.5	0.7	0.5	0.5	0.8	0.7	0.6	0.5	0.6	0.6	0.7	0.7	0.6	7	0.0
C. Structure by economic function	as % of GDP														
Consumption	12.6	12.1	11.6	11.8	10.9	10.9	10.5	10.7	10.4	9.4	9.0	9.4	8.9	26	1.8
Labour	10.6	10.6	10.6	10.4	9.7	10.2	9.9	10.3	10.5	11.1	11.0	11.3	11.0	25	2.3
of which on income from employment	9.6	9.5	9.5	9.2	8.6	9.0	8.7	9.1	9.4	9.9	9.8	10.1	9.9	26	2.0
Paid by employers	2.6	2.5	2.5	2.4	2.3	2.3	2.2	2.2	2.2	2.4	2.3	2.3	2.2	24	0.5
Paid by employees	7.0	7.0	7.0	6.8	6.3	6.7	6.5	6.9	7.2	7.6	7.5	7.8	7.7	20	1.6
Paid by non-employed	1.1	1.1	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.2	1.2	1.2	1.1	17	0.2
Capital	8.0	8.3	8.4	8.7	8.9	10.4	10.5	9.4	9.2	7.2	7.4	7.0	6.7	17	1.4
Income of corporations	5.2	5.6	5.9	5.7	5.7	6.0	5.9	5.3	5.5	4.3	4.7	4.5	4.2	6	0.9
Income of households	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	26	0.0
Income of self-employed	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	0.9	1.0	0.9	13	0.2
Stock of capital	1.5	1.4	1.3	1.9	2.0	3.3	3.6	3.1	2.6	1.8	1.7	1.4	1.5	14	0.3

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.0	2.7	2.5	2.7	2.6	2.6	2.4	2.3	2.4	2.1	1.7	1.6	1.5	25	0.3
Energy	1.5	1.4	1.3	1.4	1.3	1.4	1.2	1.2	1.2	1.0	0.8	0.8	0.8	26	0.2
of which transport fuel taxes	1.4	1.2	1.1	1.2	1.1	1.1	1.1	1.0	1.0	0.8	0.7	0.5	0.5	25	0.1
Transport	1.3	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.9	0.7	0.6	0.6	5	0.1
Pollution and resources	0.16	0.13	0.15	0.18	0.22	0.18	0.20	0.21	0.22	0.22	0.18	0.17	0.15	6	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.0	0.9	0.8	0.8	0.9	1.1	1.0	1.2	1.1	0.6	0.8	0.8	0.8	16	0.2
Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Other taxes on property	1.0	0.9	0.8	0.8	0.9	1.1	1.0	1.2	1.1	0.6	0.8	0.8	0.8	7	0.2
F. Implicit tax rates	%														
Consumption	16.5	16.1	16.1	17.2	17.0	17.4	17.7	17.7	16.9	17.9	17.4	16.3	14.6	26	
Labour	21.7	21.7	22.0	22.1	21.3	21.6	22.1	22.2	22.2	22.1	23.7	24.3	24.8	26	
G. Payable tax credits	as % of GDP														
Total payable tax credits	:	:	:	:	:	:	:	0.5	0.5	0.6	0.6	0.3	0.3		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.

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

Graph MT.1: Tax revenues by main taxes, 2023 (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 2025

Netherlands

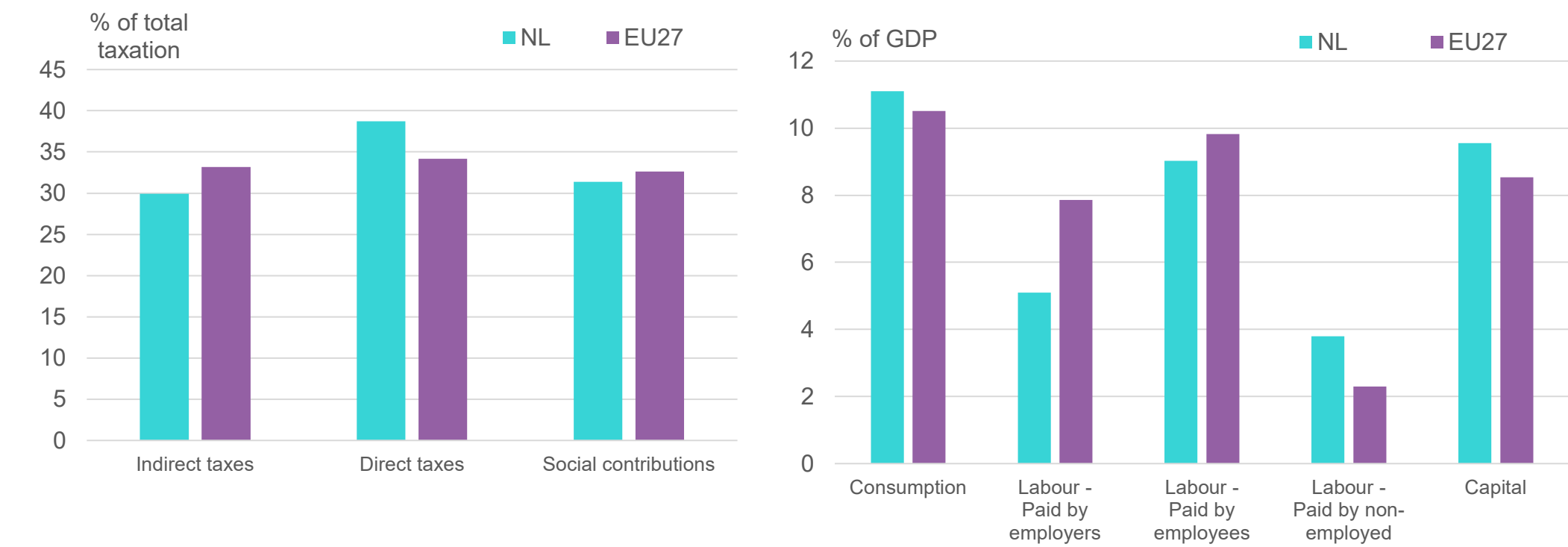
Table Netherlands.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	11.4	11.1	11.5	11.9	11.7	12.1	12.1	12.2	12.4	12.9	12.8	12.0	11.5	20	123.1
VAT	6.4	6.3	6.4	6.3	6.4	6.6	6.6	6.7	7.0	7.2	7.3	7.1	7.1	19	75.9
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	0.4	0.3	10	3.4
Taxes on products, except VAT and import duties	3.6	3.4	3.5	3.7	3.6	3.7	3.7	3.8	3.7	3.8	3.6	3.2	2.9	14	31.0
Other taxes on production	1.1	1.1	1.2	1.6	1.4	1.4	1.4	1.4	1.4	1.6	1.5	1.3	1.2	19	12.8
Direct taxes	10.9	10.9	10.8	11.4	11.9	12.0	12.7	12.5	12.9	12.8	13.3	13.7	14.9	7	159.4
Personal income taxes	7.4	7.4	7.2	7.5	7.9	7.3	8.2	7.7	8.1	8.6	8.2	7.7	8.9	11	94.8
Corporate income taxes	2.2	2.2	2.2	2.6	2.7	3.4	3.3	3.5	3.6	3.0	3.8	4.8	4.9	3	52.2
Other	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.3	1.2	1.2	1.2	4	12.4
Social contributions	13.6	14.1	14.4	14.2	13.7	14.4	14.0	14.2	13.8	14.0	13.1	12.5	12.1	13	129.2
Employers'	4.6	5.0	4.8	5.2	5.0	5.1	5.0	5.2	5.3	5.4	5.1	5.0	5.0	18	53.5
Households'	9.0	9.1	9.7	9.1	8.7	9.3	8.9	9.0	8.5	8.6	8.1	7.6	7.1	7	75.7
Total	35.9	36.1	36.7	37.5	37.3	38.6	38.8	38.8	39.1	39.7	39.2	38.1	38.6	11	411.7
B. Structure by level of government	as % of total taxation														
Central government	57.5	56.4	56.1	57.4	58.5	58.0	59.5	59.1	60.3	60.3	62.1	62.7	64.4	15	265.2
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.7	3.8	3.8	3.7	3.8	3.6	3.5	3.5	3.4	3.5	3.4	3.2	3.2	15	13.0
Social security funds	37.9	39.0	39.3	37.9	36.6	37.4	36.0	36.4	35.3	35.3	33.5	32.8	31.4	10	129.2
EU institutions	0.9	0.8	0.8	0.9	1.1	1.0	1.0	1.0	1.0	1.0	1.1	1.3	1.0	2	4.3
C. Structure by economic function	as % of GDP														
Consumption	11.2	11.0	11.2	11.3	11.3	11.5	11.5	11.5	11.8	12.0	12.0	11.2	11.1	16	118.5
Labour	20.1	20.4	20.6	20.1	20.1	20.2	20.1	19.7	19.5	20.4	19.0	18.2	17.9	13	191.3
of which on income from employment	15.9	16.1	16.0	15.8	15.7	15.7	15.4	16.1	15.5	16.1	14.9	14.4	14.1	20	150.7
Paid by employers	4.7	5.0	4.9	5.3	5.0	5.2	5.1	5.2	5.3	5.6	5.2	5.0	5.1	20	54.4
Paid by employees	11.1	11.1	11.1	10.5	10.7	10.5	10.3	10.8	10.2	10.5	9.8	9.4	9.0	12	96.3
Paid by non-employed	4.2	4.3	4.6	4.3	4.3	4.5	4.6	3.7	4.0	4.3	4.0	3.8	3.8	2	40.5
Capital	4.7	4.6	4.9	6.1	5.9	6.8	7.2	7.6	7.8	7.3	8.2	8.7	9.5	6	101.9
Income of corporations	2.2	2.2	2.2	2.6	2.7	3.4	3.3	3.5	3.6	3.0	3.8	4.8	4.9	3	52.2
Income of households	-1.1	-1.0	-1.1	-0.8	-0.7	-0.6	-0.5	-0.5	-0.3	-0.2	-0.3	-0.4	-0.3	27	-2.7
Income of self-employed	2.2	2.1	2.3	2.6	2.3	2.2	2.6	2.8	2.7	2.6	2.8	2.6	3.4	2	36.5
Stock of capital	1.4	1.3	1.4	1.8	1.7	1.8	1.8	1.8	1.8	2.0	2.0	1.8	1.5	15	15.9

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.7	3.6	3.6	3.7	3.7	3.7	3.6	3.6	3.6	3.6	3.4	2.9	2.8	4	30.0
Energy	2.2	2.1	2.2	2.2	2.2	2.2	2.1	2.2	2.2	2.2	2.1	1.7	1.6	14	17.1
of which transport fuel taxes	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.9	0.7	0.7	23	7.3
Transport	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.8	0.8	2	8.4
Pollution and resources	0.48	0.46	0.45	0.47	0.47	0.48	0.47	0.45	0.46	0.47	0.45	0.41	0.41	2	4.4
E. Property taxes as % of GDP															
Taxes on property	1.2	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	1.8	1.8	1.6	1.4	11	14.4
Recurrent taxes on immovable property	0.6	0.6	0.7	0.9	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.7	0.6	12	6.3
Other taxes on property	0.6	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	0.9	1.0	0.9	0.8	9	8.1
F. Implicit tax rates %															
Consumption	18.0	17.7	18.0	18.2	18.4	19.0	18.9	19.0	19.6	20.0	20.0	18.8	18.4	12	
Labour	32.4	32.6	32.7	32.5	33.2	32.9	32.6	33.9	32.7	32.2	31.4	31.5	30.7	21	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.6	0.4		4.2
Tax expenditure component	:	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.1	0.3		2.9
Transfer component	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.4	0.1		1.3
Total tax revenue adjusted for payable tax credits	:	35.7	36.3	37.2	36.9	38.2	38.5	38.5	38.9	39.4	38.9	38.0	38.3		408.8

(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 NL.1: Tax revenues by main taxes, 2023 (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 2025

Austria

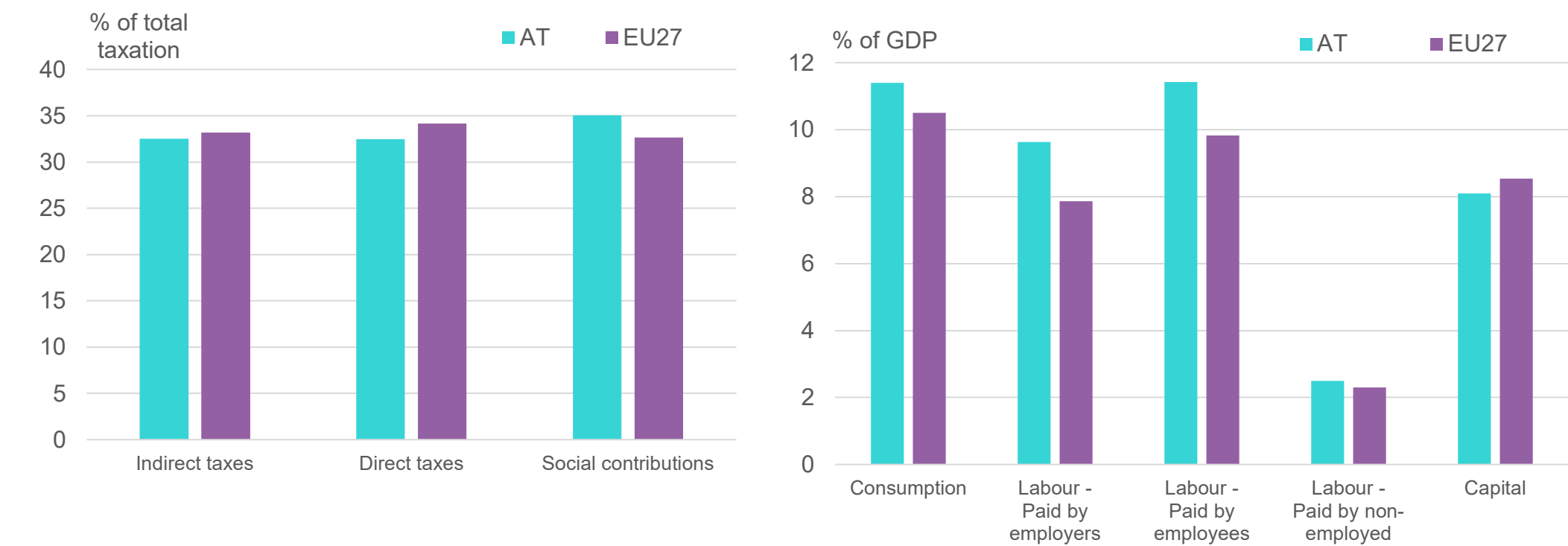
Table Austria.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	14.6	14.9	14.9	14.8	14.8	14.8	14.6	14.3	14.3	14.0	14.3	14.0	14.0	11	66.3
VAT	7.6	7.7	7.7	7.7	7.7	7.7	7.7	7.6	7.7	7.4	7.5	7.9	8.0	15	37.9
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	0.6
Taxes on products, except VAT and import duties	3.5	3.6	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.1	3.3	2.7	2.6	18	12.4
Other taxes on production	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.2	3.3	3.3	3.2	3.2	4	15.4
Direct taxes	12.7	13.0	13.7	13.8	14.2	12.8	13.0	13.5	13.6	12.8	13.8	14.3	14.0	8	66.1
Personal income taxes	9.6	9.9	10.1	10.4	10.7	9.2	9.3	9.6	9.7	9.4	9.9	9.7	9.5	7	45.1
Corporate income taxes	2.1	2.1	2.3	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	3.4	12	15.9
Other	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	1.2	1.1	1.1	1.1	5	5.1
Social contributions	14.2	14.3	14.7	14.8	14.7	14.7	14.8	14.9	15.1	15.7	15.5	14.8	15.1	4	71.4
Employers'	6.6	6.7	6.8	6.9	6.8	6.8	6.9	7.0	7.0	7.3	7.2	6.9	7.1	11	33.4
Households'	7.6	7.7	7.9	7.9	7.9	7.9	7.9	7.9	8.0	8.4	8.3	7.9	8.0	6	37.9
Total	41.5	42.2	43.2	43.4	43.7	42.3	42.4	42.7	43.0	42.4	43.6	43.1	43.1	3	203.7
B. Structure by level of government	as % of total taxation														
Central government	66.8	67.0	67.0	67.0	67.3	66.2	66.0	65.3	65.1	63.3	64.7	65.6	65.0	14	132.5
State government (1)	1.5	1.5	1.6	1.5	1.5	1.5	1.5	2.0	2.0	2.0	1.9	1.9	1.9		3.8
Local government	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	3.2	3.1	3.0	3.1	16	6.4
Social security funds	28.2	28.0	28.1	28.1	27.8	28.7	29.0	29.1	29.3	31.0	29.8	28.9	29.5	14	60.2
EU institutions	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	20	0.9
C. Structure by economic function	as % of GDP														
Consumption	11.7	11.9	11.9	11.9	11.8	11.8	11.9	11.6	11.6	11.2	11.5	11.3	11.4	15	54.0
Labour	23.3	23.8	24.4	24.6	24.6	23.4	23.3	23.6	23.7	24.3	24.1	23.0	23.6	3	111.5
of which on income from employment	20.7	21.1	21.6	21.7	21.7	20.9	20.8	21.1	21.2	21.6	21.5	20.6	21.1	2	99.6
Paid by employers	9.3	9.4	9.6	9.7	9.6	9.6	9.5	9.5	9.6	9.9	9.8	9.5	9.6	4	45.6
Paid by employees	11.4	11.6	11.9	12.0	12.1	11.3	11.3	11.5	11.6	11.7	11.6	11.1	11.4	7	54.1
Paid by non-employed	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.6	2.7	2.6	2.4	2.5	7	11.8
Capital	6.6	6.6	7.0	6.9	7.3	7.0	7.2	7.5	7.7	6.9	8.0	8.9	8.1	10	38.3
Income of corporations	2.1	2.1	2.3	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	3.4	14	15.9
Income of households	0.9	0.8	0.9	0.9	1.1	0.7	0.8	0.8	0.8	0.7	1.0	1.0	1.0	9	4.7
Income of self-employed	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	3.0	2.8	3.0	3.2	2.8	4	13.2
Stock of capital	1.2	1.2	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.1	1.0	23	4.5

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes															
	as % of GDP														
Environmental taxes	2.5	2.5	2.6	2.6	2.6	2.6	2.6	2.5	2.4	2.3	2.4	1.9	2.0	16	9.5
Energy	1.7	1.7	1.7	1.7	1.8	1.8	1.7	1.6	1.6	1.4	1.6	1.1	1.2	23	5.8
of which transport fuel taxes	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	0.9	1.0	0.9	0.8	20	3.9
Transport	0.8	0.8	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	3	3.6
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.02	0.02	0.02	0.02	0.02	20	0.1
E. Property taxes															
	as % of GDP														
Taxes on property	0.8	0.9	0.8	0.8	0.8	0.8	0.7	0.8	0.8	0.9	0.9	0.8	0.6	20	3.0
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	0.8
Other taxes on property	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.7	0.7	0.6	0.5	15	2.2
F. Implicit tax rates															
	%														
Consumption	18.2	18.4	18.3	18.5	18.6	18.7	18.7	18.5	18.5	18.3	18.8	18.0	17.9	14	
Labour	41.8	42.0	42.5	42.8	43.0	41.4	41.3	41.6	41.4	40.7	41.2	40.4	40.5	3	
G. Payable tax credits															
	as % of GDP														
Total payable tax credits	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.4
Tax expenditure component	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0		0.2
Transfer component	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.2
Total tax revenue adjusted for payable tax credits	41.4	42.1	43.1	43.3	43.7	42.2	42.3	42.7	42.9	42.4	43.5	43.1	43.0		203.6

(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 AT.1: Tax revenues by main taxes, 2023 (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 2025

Poland

Table Poland.1: Tax Revenue

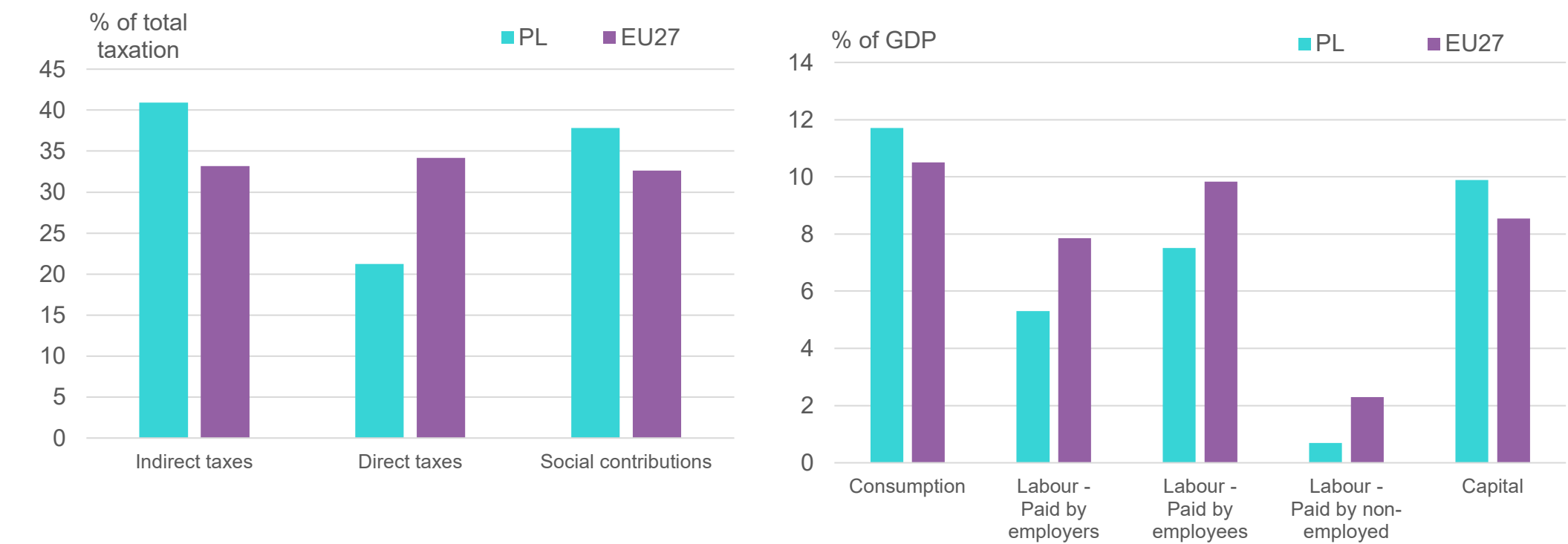
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	14.0	13.2	13.1	13.1	13.0	13.6	13.9	14.1	13.9	14.0	15.2	13.8	14.4	10	107.6
VAT	7.8	7.2	7.1	7.2	7.0	7.2	7.7	8.0	7.9	7.9	8.5	7.2	7.3	17	55.0
Taxes and duties on imports excluding VAT	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.4	0.4	9	2.7
Taxes on products, except VAT and import duties	4.3	4.1	4.0	3.8	3.8	4.0	4.0	3.9	3.8	3.6	4.0	3.6	3.4	10	25.4
Other taxes on production	1.5	1.5	1.5	1.5	1.7	1.8	1.7	1.7	1.8	2.2	2.4	2.6	3.3	3	24.4
Direct taxes	6.8	7.0	6.8	6.8	6.9	7.1	7.3	7.7	7.9	7.8	8.3	7.6	7.5	23	55.8
Personal income taxes	4.3	4.5	4.5	4.6	4.6	4.8	5.0	5.2	5.3	5.2	5.3	4.5	4.4	21	33.2
Corporate income taxes	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.2	2.6	2.8	2.6	22	19.7
Other	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	18	3.0
Social contributions	11.1	12.0	12.4	12.2	12.4	12.7	12.8	12.9	13.1	13.3	12.8	12.7	13.3	7	99.4
Employers'	4.5	4.9	4.9	4.9	4.9	5.1	5.0	5.0	5.0	5.1	4.7	4.5	4.7	19	35.4
Households'	6.6	7.1	7.5	7.3	7.5	7.6	7.8	8.0	8.0	8.3	8.1	8.1	8.5	5	64.0
Total	31.9	32.2	32.2	32.1	32.3	33.3	34.0	34.7	34.8	35.2	36.3	34.1	35.1	18	262.8
B. Structure by level of government	as % of total taxation														
Central government	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	49.2	52.1	50.0	51.4	23	135.0
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	12.4	11.9	11.8	10.2	7	26.7
Social security funds	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	35.5	37.3	38.0	6	99.8
EU institutions	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.8	0.5	14	1.3
C. Structure by economic function	as % of GDP														
Consumption	12.5	11.7	11.6	11.5	11.3	11.8	12.2	12.4	12.2	12.2	13.3	12.0	11.7	12	87.7
Labour	12.1	12.7	13.2	13.2	13.2	13.6	13.7	13.9	14.1	14.2	14.1	13.4	13.5	22	101.1
of which on income from employment	11.3	11.8	12.3	12.3	12.3	12.7	12.9	13.1	13.2	13.4	13.2	12.7	12.8	23	95.9
Paid by employers	4.8	5.1	5.1	5.1	5.1	5.3	5.2	5.2	5.3	5.4	5.2	5.1	5.3	16	39.7
Paid by employees	6.5	6.7	7.2	7.2	7.3	7.5	7.7	7.9	8.0	8.0	8.0	7.6	7.5	22	56.2
Paid by non-employed	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	20	5.2
Capital	7.3	7.8	7.5	7.4	7.8	8.0	8.1	8.4	8.5	8.8	8.9	8.8	9.9	5	74.0
Income of corporations	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.2	2.6	2.8	2.6	23	19.7
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	0.2	0.2	23	1.7
Income of self-employed	3.4	3.8	3.6	3.6	3.8	3.9	3.9	4.2	4.3	4.4	4.3	4.1	4.6	1	34.2
Stock of capital	1.6	1.7	1.7	1.8	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	2.5	7	18.5

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.6	2.6	2.4	2.6	2.6	2.7	2.7	2.7	2.5	2.5	2.9	2.8	2.6	7	19.2
Energy	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.6	2.5	2.3	5	17.3
of which transport fuel taxes	1.9	1.9	1.9	2.0	2.0	2.1	2.0	2.0	1.9	1.7	1.7	1.4	1.4	4	10.3
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	1.2
Pollution and resources	0.21	0.18	0.09	0.15	0.17	0.14	0.12	0.11	0.11	0.12	0.09	0.09	0.09	13	0.7
E. Property taxes	as % of GDP														
Taxes on property	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.6	1.5	1.4	10	10.7
Recurrent taxes on immovable property	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	1.0	6	7.4
Other taxes on property	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	17	3.3
F. Implicit tax rates	%														
Consumption	17.6	16.5	16.4	16.7	16.7	17.4	17.9	18.3	18.4	18.8	20.4	17.7	17.4	17	
Labour	30.0	31.2	32.3	32.2	32.8	32.8	33.2	33.4	33.3	32.8	33.7	33.1	32.5	18	
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	31.9	32.2	32.2	32.1	32.3	33.3	34.0	34.7	34.8	35.2	36.3	34.1	35.1		262.8

(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 PL.1: Tax revenues by main taxes, 2023 (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 2025

Portugal

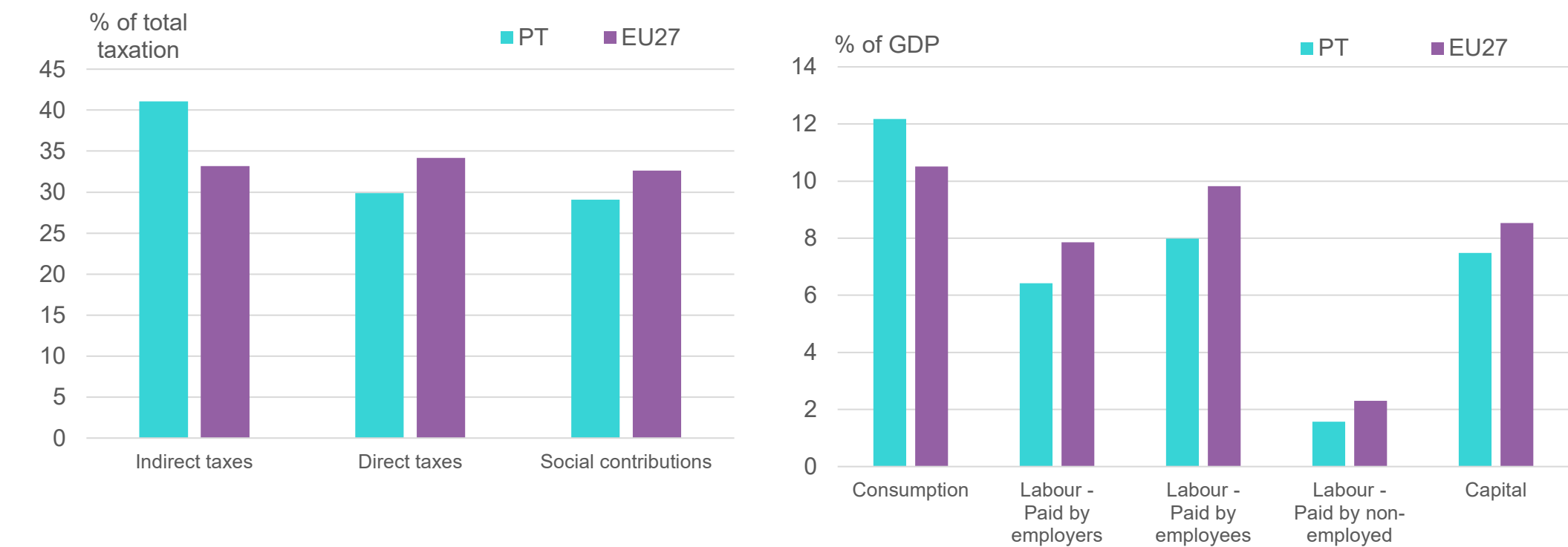
Table Portugal.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.9	13.9	13.8	14.4	14.7	15.0	15.1	15.2	15.2	14.7	15.2	15.2	14.6	7	39.1
VAT	8.2	8.4	8.1	8.5	8.6	8.5	8.6	8.8	8.8	8.4	8.9	9.4	9.0	8	24.1
Taxes and duties on imports excluding VAT	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.6	0.6	0.7	0.6	0.6	8	1.5
Taxes on products, except VAT and import duties	4.0	3.8	3.8	3.8	3.9	4.3	4.6	4.3	4.2	4.1	4.1	3.7	3.7	7	9.8
Other taxes on production	1.1	1.1	1.4	1.4	1.5	1.6	1.4	1.5	1.5	1.6	1.5	1.5	1.4	14	3.8
Direct taxes	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.7	10.0	9.6	10.5	10.6	14	28.5
Personal income taxes	6.0	5.8	7.7	7.7	7.3	6.8	6.5	6.5	6.3	7.0	6.9	6.9	6.9	14	18.5
Corporate income taxes	3.1	2.7	3.2	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	3.4	11	9.2
Other	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	23	0.8
Social contributions	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	10.4	10.4	10.2	10.4	19	27.7
Employers'	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	6.4	13	17.2
Households'	3.8	3.7	3.7	3.9	3.9	3.9	3.9	3.7	3.8	4.1	4.2	4.0	3.9	19	10.5
Total	32.3	31.7	33.9	34.2	34.5	34.1	34.2	34.7	34.5	35.1	35.1	35.9	35.7	16	95.3
B. Structure by level of government	as % of total taxation														
Central government	69.3	68.9	70.3	70.1	70.0	69.2	68.9	68.6	67.5	66.1	66.0	66.9	66.4	11	63.3
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	6.0	6.0	6.3	6.6	6.6	6.7	6.6	6.6	6.7	6.5	6.6	6.5	6.3	11	6.0
Social security funds	24.4	24.7	23.1	23.1	23.1	23.6	24.0	24.3	25.3	26.9	26.9	26.0	26.8	21	25.5
EU institutions	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	17	0.4
C. Structure by economic function	as % of GDP														
Consumption	11.8	11.9	11.5	12.0	12.2	12.4	12.6	12.6	12.6	12.0	12.4	12.5	12.2	10	32.5
Labour	13.2	12.7	14.7	14.8	14.8	14.5	14.4	14.6	14.8	16.2	16.0	15.8	16.0	19	42.7
of which on income from employment	12.1	11.5	12.9	13.0	13.0	12.9	12.9	13.1	13.3	14.5	14.4	14.2	14.4	19	38.5
Paid by employers	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	6.4	14	17.2
Paid by employees	7.0	6.5	7.7	7.9	7.9	7.7	7.6	7.5	7.5	8.2	8.2	8.0	8.0	16	21.3
Paid by non-employed	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	1.7	1.6	1.6	1.6	14	4.2
Capital	7.2	7.1	7.8	7.4	7.4	7.2	7.2	7.4	7.1	6.9	6.7	7.6	7.5	13	20.0
Income of corporations	3.1	2.7	3.2	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	3.4	12	9.2
Income of households	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	17	1.7
Income of self-employed	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	18	1.8
Stock of capital	2.4	2.6	2.7	2.7	2.8	2.8	2.8	2.9	2.9	3.0	3.0	3.0	2.7	6	7.3

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.5	2.5	2.4	2.3	1.9	2.0	17	5.4
Energy	1.7	1.7	1.6	1.7	1.8	1.9	1.8	1.8	1.8	1.8	1.8	1.4	1.5	18	4.0
of which transport fuel taxes	1.6	1.5	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.5	1.5	1.0	1.1	10	2.9
Transport	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.5	0.5	0.5	10	1.3
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	0.03	0.04	16	0.1
E. Property taxes	as % of GDP														
Taxes on property	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	2.3	2.3	2.3	2.1	8	5.6
Recurrent taxes on immovable property	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	10	1.6
Other taxes on property	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.5	4	4.0
F. Implicit tax rates	%														
Consumption	15.5	15.4	15.1	15.6	15.9	16.1	16.4	16.4	16.5	16.4	16.9	16.2	16.1	22	
Labour	25.9	25.6	28.6	29.3	29.6	29.5	29.3	29.3	29.4	30.2	30.1	30.5	30.5	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.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Graph PT.1: Tax revenues by main taxes, 2023 (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 2025

Romania

Table Romania.1: Tax Revenue

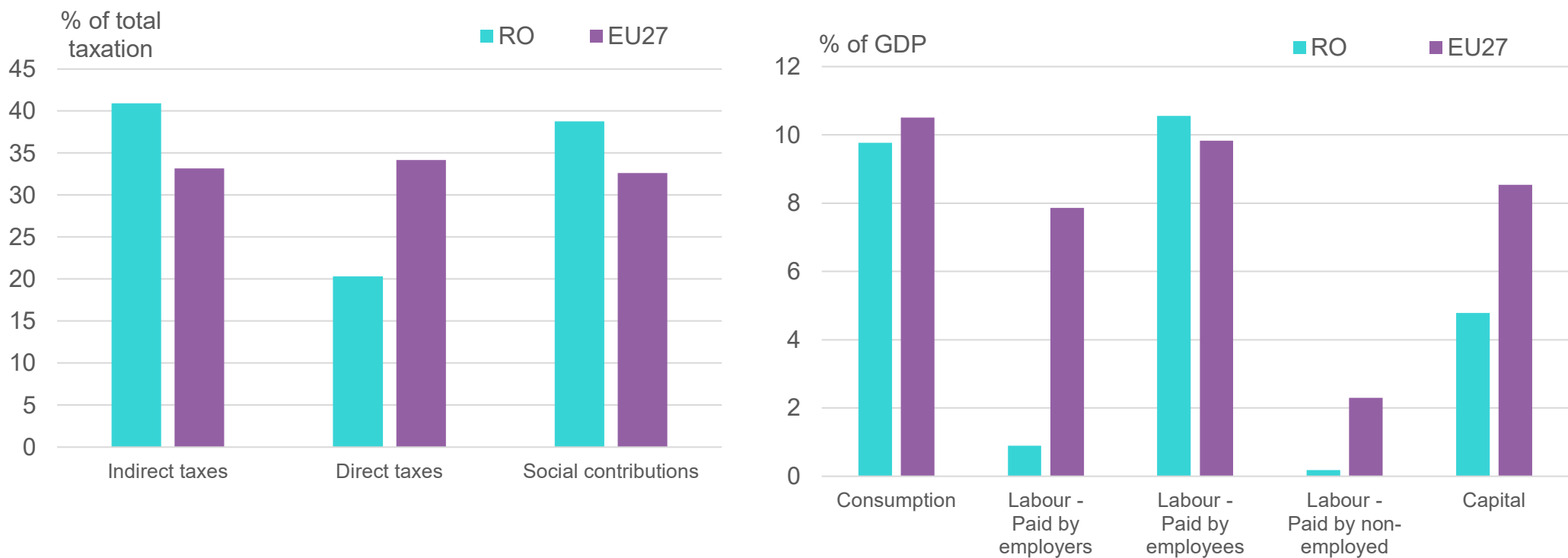
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	12.5	12.7	12.9	12.8	13.4	11.6	10.5	10.4	10.5	10.4	10.7	10.8	10.7	24	34.8
VAT	8.2	7.9	8.2	7.6	8.1	6.5	6.3	6.3	6.1	6.1	6.4	6.8	6.6	21	21.4
Taxes and duties on imports excluding VAT	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.2	0.3	0.3	0.2	12	0.7
Taxes on products, except VAT and import duties	3.3	3.6	3.6	3.9	4.0	3.9	3.3	3.3	3.4	3.3	3.3	2.8	2.8	16	9.0
Other taxes on production	0.5	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	0.8	0.8	0.9	1.1	21	3.6
Direct taxes	5.8	5.6	6.0	6.2	6.6	6.5	6.1	4.9	4.8	4.7	5.1	6.2	5.3	27	17.3
Personal income taxes	3.2	3.3	3.4	3.5	3.7	3.7	3.6	2.4	2.3	2.4	2.4	2.6	2.5	27	8.1
Corporate income taxes	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.0	2.1	1.9	2.2	3.1	2.3	24	7.4
Other	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	0.4	0.5	0.5	0.5	14	1.8
Social contributions	8.6	8.4	8.7	8.5	8.1	8.1	8.5	10.5	10.5	11.0	10.4	10.0	10.2	20	33.0
Employers'	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	0.9	25	2.9
Households'	3.3	3.1	3.1	3.0	3.1	3.2	3.2	9.3	9.5	10.0	9.5	9.1	9.3	3	30.0
Total	27.0	26.6	27.5	27.5	28.0	26.3	25.1	25.8	25.8	26.0	26.3	27.0	26.2	26	85.0
B. Structure by level of government	as % of total taxation														
Central government	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.0	56.7	58.9	61.6	60.1	16	51.1
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	3.0	3.2	2.8	2.8	17	2.4
Social security funds	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.5	39.9	37.6	35.2	36.7	7	31.2
EU institutions	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	24	0.3
C. Structure by economic function	as % of GDP														
Consumption	11.9	12.0	12.3	12.0	12.6	10.9	10.0	10.0	10.0	9.9	10.3	10.1	9.8	22	31.7
Labour	10.6	10.6	11.0	10.7	10.3	10.2	10.8	12.1	11.9	12.8	12.0	11.6	11.6	24	37.8
of which on income from employment	10.4	10.4	10.8	10.5	10.1	10.0	10.7	12.0	11.8	12.7	11.8	11.4	11.5	24	37.2
Paid by employers	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	0.9	25	2.9
Paid by employees	5.1	5.1	5.2	5.1	5.1	5.0	5.4	10.8	10.9	11.7	10.9	10.5	10.6	9	34.3
Paid by non-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	22	0.6
Capital	4.4	3.9	4.2	4.8	5.2	5.2	4.3	3.7	3.8	3.3	4.0	5.4	4.8	24	15.5
Income of corporations	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.0	2.1	1.9	2.2	3.1	2.3	25	7.4
Income of households	0.6	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	0.6	0.9	1.1	1.1	7	3.6
Income of self-employed	0.7	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.2	0.2	0.1	0.2	0.2	25	0.6
Stock of capital	0.9	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	0.7	0.8	1.0	1.2	17	3.9

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	1.9	1.9	2.1	2.4	2.4	2.4	2.0	2.0	2.1	1.9	2.4	3.5	2.2	12	7.3
Energy	1.6	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	1.8	2.3	3.4	2.1	6	6.9
of which transport fuel taxes	1.4	1.4	1.5	1.7	1.8	1.8	1.5	1.4	1.4	1.2	1.2	1.1	0.9	16	3.1
Transport	0.2	0.3	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1	23	0.4
Pollution and resources	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	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	0.9	0.9	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.5	23	1.8
Recurrent taxes on immovable property	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	16	1.4
Other taxes on property	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.4
F. Implicit tax rates	%														
Consumption	16.9	17.1	18.0	17.7	18.8	16.2	14.8	14.7	14.9	14.9	15.2	14.5	14.3	26	
Labour	33.2	33.5	33.9	32.3	31.4	27.9	28.6	31.6	30.8	32.2	31.4	30.6	30.4	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	27.0	26.6	27.5	27.5	28.0	26.3	25.1	25.8	25.8	26.0	26.3	27.0	26.2		85.0

(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 RO.1: Tax revenues by main taxes, 2023 (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 2025

Slovenia

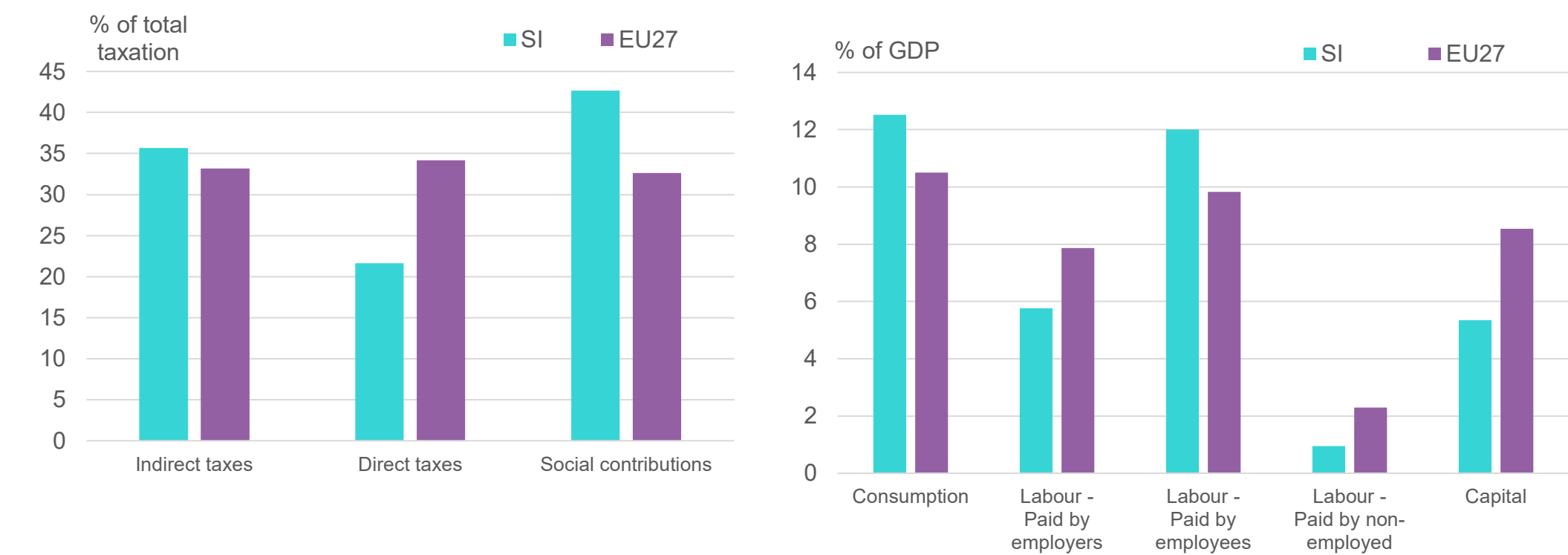
Table Slovenia.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	14.5	14.8	15.5	15.5	15.5	15.3	15.0	14.8	14.5	13.3	13.8	13.7	13.0	16	8.3
VAT	8.1	8.0	8.4	8.5	8.4	8.2	8.2	8.3	8.2	7.6	8.3	8.3	8.1	12	5.2
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	21	0.1
Taxes on products, except VAT and import duties	5.0	5.3	5.6	5.5	5.8	5.7	5.5	5.2	4.9	4.4	4.2	3.9	3.6	8	2.3
Other taxes on production	1.1	1.2	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.3	1.2	18	0.8
Direct taxes	7.9	7.6	7.1	7.2	7.3	7.6	7.6	7.9	7.9	7.9	8.5	8.1	7.9	21	5.1
Personal income taxes	5.6	5.7	5.1	5.1	5.1	5.3	5.1	5.4	5.3	5.3	5.4	5.2	5.1	20	3.2
Corporate income taxes	1.7	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	2.3	23	1.5
Other	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.5	15	0.3
Social contributions	15.7	16.0	15.7	15.4	15.5	15.6	15.5	15.6	15.8	16.9	16.5	16.1	15.6	2	10.0
Employers'	5.6	5.7	5.6	5.4	5.5	5.6	5.6	5.7	5.8	6.1	6.0	5.9	5.8	14	3.7
Households'	10.1	10.2	10.1	10.0	10.0	10.0	9.9	9.9	10.0	10.8	10.4	10.2	9.9	1	6.3
Total	38.1	38.4	38.2	38.1	38.4	38.4	38.2	38.3	38.1	38.1	38.7	37.8	36.6	14	23.4
B. Structure by level of government	as % of total taxation														
Central government	57.4	57.0	57.6	58.2	58.0	58.1	57.8	58.0	57.3	54.2	56.2	56.1	56.1	21	13.1
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.3	23	0.3
Social security funds	40.9	41.2	40.6	40.0	40.1	40.1	40.3	40.3	40.9	44.0	42.0	42.1	42.3	2	9.9
EU institutions	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	23	0.1
C. Structure by economic function	as % of GDP														
Consumption	14.0	14.2	14.9	14.9	15.0	14.8	14.5	14.2	14.0	12.8	13.3	13.1	12.5	8	8.0
Labour	19.6	19.7	19.0	18.7	18.8	18.9	18.8	19.1	19.0	20.1	19.9	19.2	18.7	12	12.0
of which on income from employment	18.1	18.2	17.6	17.4	17.6	17.8	17.8	18.0	17.9	18.9	18.8	18.2	17.8	9	11.4
Paid by employers	5.6	5.7	5.6	5.4	5.5	5.6	5.6	5.7	5.8	6.1	6.0	5.9	5.8	15	3.7
Paid by employees	12.5	12.5	12.0	12.0	12.1	12.2	12.1	12.3	12.2	12.8	12.8	12.3	12.0	5	7.7
Paid by non-employed	1.5	1.5	1.4	1.2	1.1	1.1	1.1	1.0	1.0	1.1	1.1	1.0	0.9	18	0.6
Capital	4.5	4.4	4.3	4.6	4.6	4.7	4.8	5.0	5.2	5.2	5.6	5.5	5.3	22	3.4
Income of corporations	1.7	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	2.4	24	1.5
Income of households	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.5	0.5	0.5	0.5	20	0.3
Income of self-employed	1.5	1.6	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.7	1.6	1.6	1.5	10	1.0
Stock of capital	1.0	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	22	0.6

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.7	4.0	4.3	4.2	4.4	4.4	4.2	3.9	3.8	3.4	3.3	2.9	2.8	5	1.8
Energy	3.2	3.4	3.7	3.6	3.8	3.8	3.7	3.4	3.2	2.8	2.8	2.5	2.4	4	1.5
of which transport fuel taxes	2.4	2.8	2.7	2.6	2.6	2.6	2.5	2.3	2.2	1.8	1.8	1.6	1.6	1	1.0
Transport	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.3	14	0.2
Pollution and resources	0.16	0.16	0.17	0.16	0.16	0.15	0.13	0.12	0.12	0.12	0.11	0.10	0.09	14	0.1
E. Property taxes															
as % of GDP															
Taxes on property	0.6	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	22	0.4
Recurrent taxes on immovable property	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	14	0.3
Other taxes on property	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	0.1
F. Implicit tax rates															
%															
Consumption	20.2	20.2	21.7	22.3	22.7	22.5	22.4	22.3	21.8	21.5	21.6	19.8	19.9	9	
Labour	35.6	35.7	35.4	35.7	36.2	36.1	36.0	36.3	35.4	35.2	35.6	35.0	34.7	15	
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, 2023 (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 2025

Slovakia

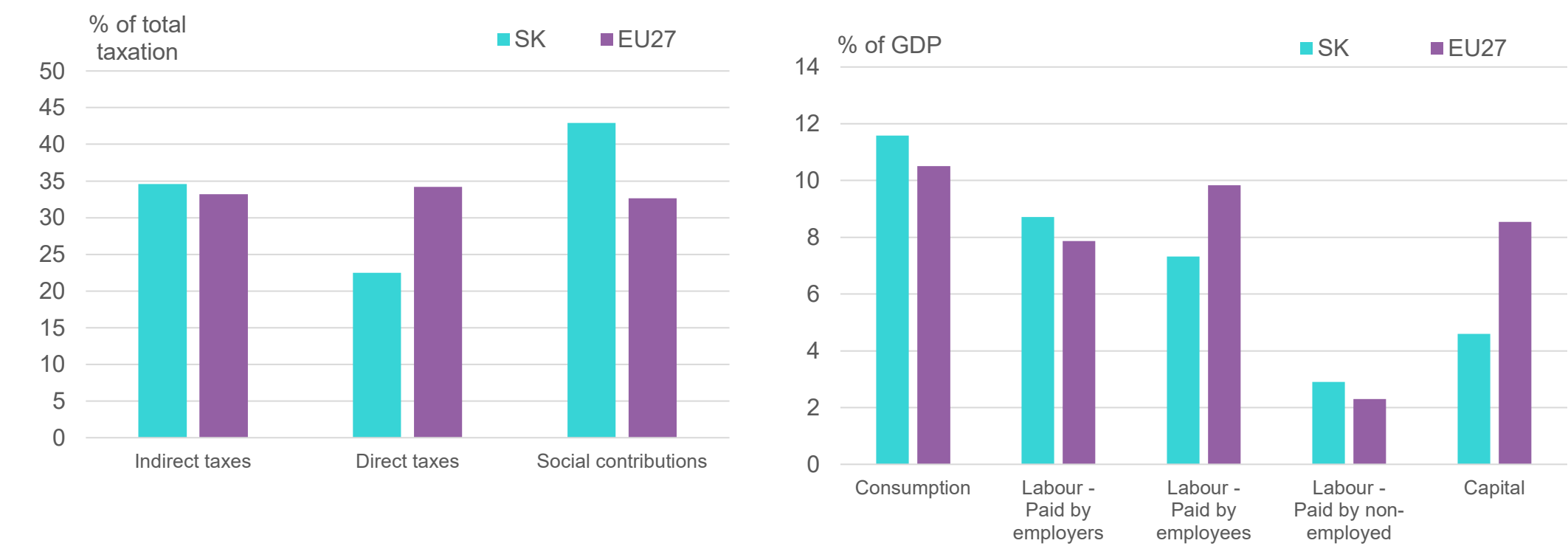
Table Slovakia.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	11.3	10.7	11.3	11.6	11.6	11.6	12.0	11.9	12.2	12.1	12.0	12.4	12.2	18	14.9
VAT	6.6	5.9	6.3	6.6	6.7	6.6	7.0	7.0	7.2	7.2	7.4	7.7	8.0	13	9.8
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	22	0.2
Taxes on products, except VAT and import duties	3.7	3.6	3.8	3.7	3.7	3.7	3.8	3.7	3.7	3.5	3.5	3.1	3.1	13	3.8
Other taxes on production	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.1	1.2	1.0	1.5	0.9	22	1.2
Direct taxes	5.6	5.6	6.2	6.7	7.1	7.2	7.2	7.2	7.2	7.1	7.7	7.8	7.9	22	9.7
Personal income taxes	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.7	3.7	3.7	3.7	3.8	22	4.7
Corporate income taxes	2.4	2.3	2.8	3.3	3.6	3.5	3.4	3.3	3.0	3.0	3.6	3.6	3.6	9	4.5
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	0.5	16	0.6
Social contributions	12.0	12.2	13.2	13.4	13.6	14.1	14.5	14.6	14.9	15.1	15.0	14.7	15.1	5	18.5
Employers'	6.5	6.6	7.4	7.7	7.9	8.0	8.4	8.6	9.0	9.2	9.0	8.8	8.7	5	10.7
Households'	5.5	5.6	5.8	5.7	5.7	6.1	6.0	6.0	5.9	5.9	6.0	5.9	6.3	9	7.8
Total	28.9	28.6	30.7	31.6	32.3	32.8	33.7	33.7	34.3	34.3	34.7	34.9	35.1	17	43.2
B. Structure by level of government	as % of total taxation														
Central government	56.4	55.3	55.1	56.0	56.9	56.0	56.0	55.8	55.8	55.2	55.9	57.1	56.4	20	24.3
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	1.6	1.6	1.5	1.4	21	0.6
Social security funds	40.5	41.7	42.0	41.3	41.1	41.9	42.0	42.2	42.3	42.8	42.1	41.0	41.8	3	18.0
EU institutions	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.4	19	0.2
C. Structure by economic function	as % of GDP														
Consumption	10.7	9.9	10.4	10.7	10.9	10.8	11.2	11.2	11.5	11.3	11.3	11.3	11.6	14	14.2
Labour	14.6	14.9	15.9	16.2	16.5	17.2	17.7	18.0	18.5	18.7	18.6	18.4	18.9	10	23.3
of which on income from employment	12.0	12.2	13.2	13.4	13.8	14.4	15.0	15.3	15.8	16.0	15.8	15.7	16.0	14	19.7
Paid by employers	6.5	6.6	7.4	7.7	7.9	8.0	8.4	8.6	9.0	9.2	9.0	8.8	8.7	8	10.7
Paid by employees	5.5	5.6	5.8	5.8	6.0	6.4	6.5	6.7	6.8	6.9	6.9	6.9	7.3	23	9.0
Paid by non-employed	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	2.7	2.7	2.7	2.9	4	3.6
Capital	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.5	4.3	4.2	4.7	5.2	4.6	25	5.6
Income of corporations	2.5	2.5	3.0	3.5	3.8	3.6	3.6	3.5	3.3	3.2	3.8	3.9	3.9	8	4.9
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	25	0.1
Income of self-employed	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	-0.1	27	-0.2
Stock of capital	0.8	1.0	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8	1.2	0.7	25	0.8

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.4	2.3	2.5	2.0	19	2.5
Energy	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.1	2.2	1.8	10	2.2
of which transport fuel taxes	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.0	13	1.3
Transport	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	21	0.2
Pollution and resources	0.05	0.05	0.04	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.02	0.02	19	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	0.5	0.5	0.4	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	0.5	0.5	0.4	0.4	17	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	16.9	15.5	16.6	17.1	17.6	17.2	17.6	17.6	18.0	17.5	17.8	16.6	17.7	16	
Labour	32.8	33.5	35.8	35.9	36.5	36.7	36.8	36.8	37.2	36.8	37.1	36.9	38.3	7	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	1.0		1.3
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.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Graph SK.1: Tax revenues by main taxes, 2023 (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 2025

Finland

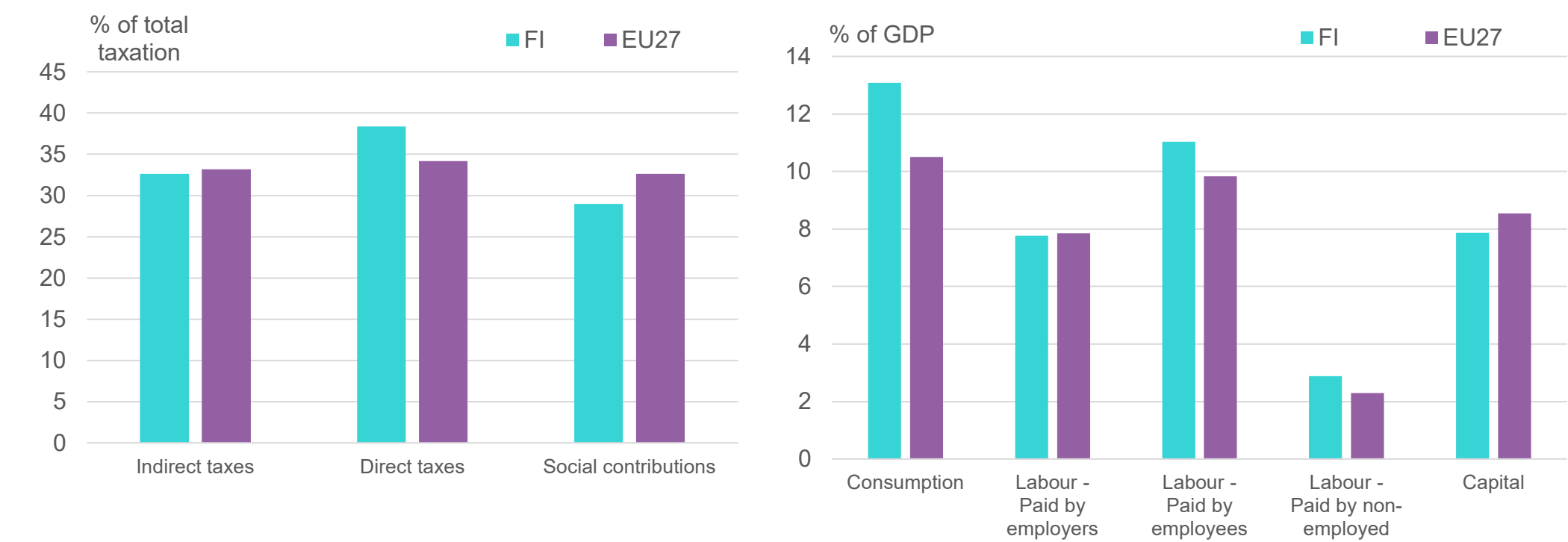
Table Finland.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	14.5	14.8	15.2	15.2	15.0	15.3	15.0	15.1	15.1	15.0	14.9	14.7	13.9	12	38.0
VAT	8.8	9.0	9.3	9.2	9.0	9.1	9.1	9.2	9.2	9.3	9.5	9.4	9.2	5	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	0.2
Taxes on products, except VAT and import duties	4.9	5.0	4.9	4.9	5.0	5.2	4.8	4.9	4.7	4.5	4.3	4.0	3.5	9	9.6
Other taxes on production	0.7	0.7	0.9	1.0	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.1	20	3.1
Direct taxes	15.4	15.2	15.8	15.9	16.1	16.0	16.2	15.6	15.6	15.6	16.5	16.8	16.4	5	44.7
Personal income taxes	12.2	12.5	12.8	13.4	13.2	13.0	12.6	12.3	12.3	12.6	13.0	13.0	12.7	3	34.8
Corporate income taxes	2.6	2.1	2.4	1.9	2.2	2.2	2.7	2.6	2.5	2.2	2.8	3.0	2.8	19	7.8
Other	0.5	0.6	0.7	0.6	0.7	0.7	0.9	0.8	0.7	0.8	0.8	0.7	0.8	11	2.2
Social contributions	12.0	12.6	12.6	12.6	12.7	12.8	12.0	11.9	11.9	11.6	12.1	12.0	12.4	12	33.8
Employers'	8.6	8.8	8.8	8.7	8.7	8.7	7.8	7.6	7.5	7.1	7.6	7.6	7.8	7	21.2
Households'	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.4	4.5	4.5	4.4	4.6	17	12.5
Total	41.9	42.6	43.6	43.7	43.8	44.1	43.2	42.7	42.5	42.1	43.5	43.4	42.6	4	116.5
B. Structure by level of government	as % of total taxation														
Central government	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.1	48.9	47.5	47.8	48.8	59.4	18	69.2
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	24.7	23.9	23.0	11.2	6	13.1
Social security funds	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.4	27.9	27.6	29.0	16	33.8
EU institutions	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.4	0.4	0.5	0.4	22	0.5
C. Structure by economic function	as % of GDP														
Consumption	13.8	14.1	14.4	14.3	14.1	14.4	14.1	14.3	14.1	14.0	13.9	13.7	13.1	6	35.8
Labour	21.4	22.3	22.4	22.7	22.6	22.7	21.5	21.1	21.2	20.8	21.1	21.5	21.7	7	59.3
of which on income from employment	19.1	19.8	19.7	19.9	19.6	19.7	18.5	18.2	18.2	17.8	18.1	18.7	18.8	6	51.4
Paid by employers	8.6	8.8	8.8	8.7	8.7	8.7	7.8	7.6	7.5	7.1	7.6	7.6	7.8	10	21.2
Paid by employees	10.5	11.0	10.9	11.2	10.9	11.0	10.7	10.6	10.8	10.8	10.6	11.0	11.0	8	30.2
Paid by non-employed	2.4	2.5	2.7	2.8	2.9	3.0	3.0	2.9	2.9	2.9	3.0	2.9	2.9	5	7.9
Capital	6.6	6.2	6.8	6.7	7.1	7.0	7.6	7.2	7.2	7.3	8.5	8.2	7.9	12	21.5
Income of corporations	2.6	2.1	2.4	1.9	2.2	2.2	2.7	2.6	2.5	2.2	2.8	3.0	2.8	21	7.8
Income of households	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.3	1.6	2.0	1.7	1.5	3	4.1
Income of self-employed	1.8	1.8	1.8	2.0	1.9	1.9	1.8	1.7	1.7	1.9	2.0	1.8	1.9	7	5.2
Stock of capital	1.2	1.3	1.4	1.5	1.5	1.5	1.7	1.6	1.7	1.7	1.7	1.7	1.6	12	4.4

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.0	3.0	2.9	2.9	2.9	3.1	3.0	3.0	2.8	2.7	2.5	2.5	2.3	11	6.2
Energy	2.0	2.0	2.0	1.9	2.0	2.1	2.0	2.0	1.9	1.9	1.8	1.8	1.7	12	4.7
of which transport fuel taxes	1.2	1.3	1.3	1.3	1.2	1.3	1.2	1.2	1.1	1.1	1.1	1.0	1.0	14	2.7
Transport	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.8	0.7	0.6	0.5	8	1.5
Pollution and resources	0.07	0.06	0.06	0.05	0.05	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02	21	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.1	1.2	1.3	1.4	1.4	1.5	1.6	1.5	1.6	1.6	1.7	1.6	1.5	9	4.2
Recurrent taxes on immovable property	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	8	2.1
Other taxes on property	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.9	0.8	0.8	8	2.1
F. Implicit tax rates	%														
Consumption	21.1	21.1	21.4	21.2	21.4	21.9	21.8	22.1	22.0	22.1	21.8	21.4	19.8	10	
Labour	38.8	39.5	39.7	40.3	40.2	40.7	39.6	38.7	38.6	38.1	38.2	39.4	38.8	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, 2023 (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 2025

Sweden

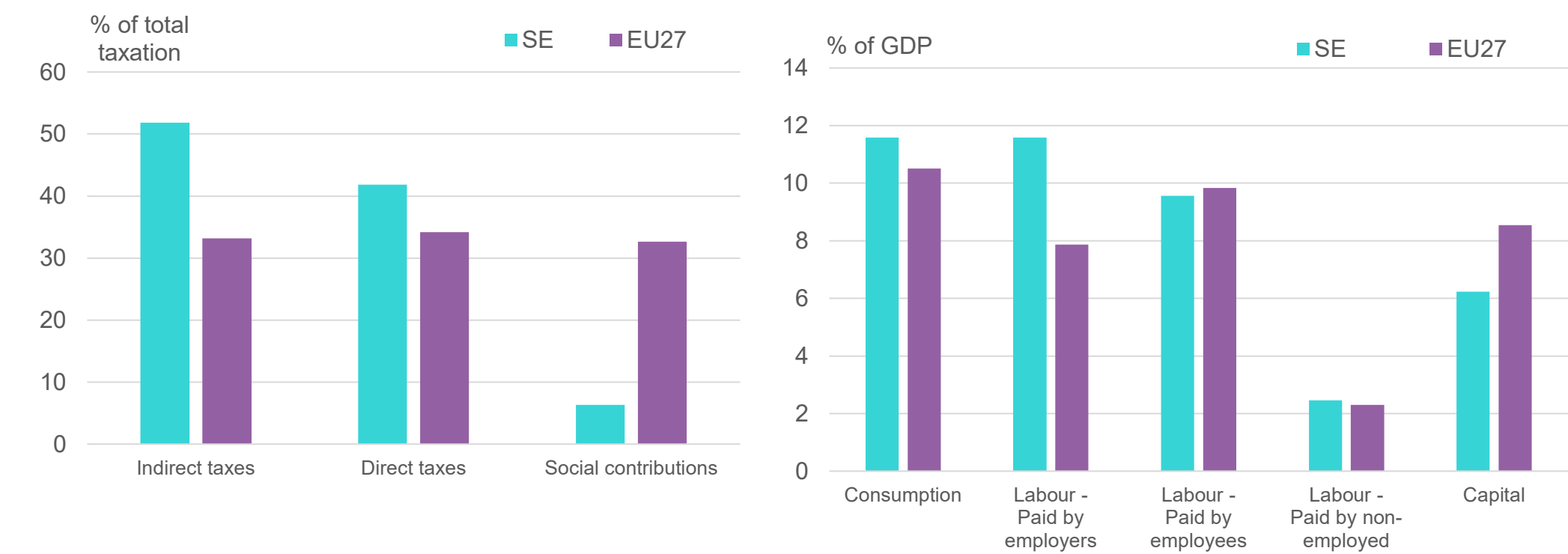
Table Sweden.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	21.9	22.1	22.1	21.8	21.8	22.6	22.6	22.6	22.1	21.6	21.6	21.9	21.5	1	116.0
VAT	8.9	8.8	8.9	8.9	9.0	9.2	9.3	9.3	9.1	9.2	9.1	9.4	8.9	9	48.1
Taxes and duties on imports excluding VAT	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	23	0.7
Taxes on products, except VAT and import duties	3.0	3.0	2.9	2.7	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.1	2.0	21	10.6
Other taxes on production	9.8	10.1	10.2	10.1	10.0	10.5	10.5	10.5	10.3	9.8	9.9	10.2	10.5	1	56.6
Direct taxes	17.6	17.4	17.8	17.9	18.4	18.9	19.1	18.7	18.1	18.2	18.5	18.0	17.3	3	93.8
Personal income taxes	14.2	14.6	14.7	14.8	15.0	15.6	15.8	15.3	14.6	14.7	14.6	14.1	13.5	2	73.1
Corporate income taxes	2.9	2.5	2.6	2.6	2.9	2.9	3.0	3.0	3.1	3.0	3.5	3.5	3.5	10	18.8
Other	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	21	1.8
Social contributions	2.7	2.8	2.8	2.8	2.7	2.7	2.8	2.8	2.7	2.7	2.7	2.6	2.6	26	14.2
Employers'	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.6	22	13.9
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	42.2	42.3	42.7	42.5	42.9	44.2	44.5	44.1	43.0	42.6	42.8	42.5	41.4	7	224.0
B. Structure by level of government	as % of total taxation														
Central government	64.3	63.3	62.9	63.4	64.1	64.0	64.1	64.1	64.3	63.3	64.9	65.7	65.9	13	147.6
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	28.9	29.8	30.2	29.8	29.2	29.5	29.4	29.3	29.0	29.9	28.5	27.7	27.5	1	61.5
Social security funds	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	6.3	6.2	6.3	25	14.2
EU institutions	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	25	0.7
C. Structure by economic function	as % of GDP														
Consumption	12.3	12.2	12.1	12.1	12.1	12.3	12.3	12.3	12.0	12.0	11.8	12.1	11.6	13	62.7
Labour	24.2	24.9	25.1	24.8	24.6	25.6	25.9	25.7	25.0	24.7	24.1	23.8	23.6	2	127.6
of which on income from employment	21.3	21.9	22.0	21.8	21.7	22.5	22.9	22.8	22.2	21.9	21.5	21.3	21.1	1	114.3
Paid by employers	11.3	11.6	11.7	11.6	11.5	11.9	12.1	12.1	11.9	11.5	11.5	11.4	11.6	2	62.6
Paid by employees	10.0	10.2	10.3	10.2	10.2	10.6	10.8	10.7	10.3	10.4	10.0	9.9	9.6	11	51.7
Paid by non-employed	2.9	3.1	3.1	3.0	3.0	3.1	3.1	2.9	2.7	2.8	2.6	2.5	2.5	8	13.3
Capital	5.7	5.2	5.4	5.6	6.2	6.3	6.3	6.0	6.0	5.8	6.8	6.6	6.2	20	33.7
Income of corporations	2.9	2.5	2.6	2.6	2.9	2.9	3.0	3.0	3.1	3.0	3.5	3.5	3.5	11	18.8
Income of households	1.0	0.9	0.9	1.3	1.6	1.6	1.6	1.4	1.3	1.2	1.7	1.4	1.2	6	6.7
Income of self-employed	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	24	1.8
Stock of capital	1.2	1.3	1.4	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.3	1.2	19	6.4

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.5	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.0	1.9	1.9	2.0	18	10.9
Energy	2.0	2.0	1.9	1.7	1.7	1.8	1.7	1.6	1.6	1.5	1.4	1.5	1.6	15	8.5
of which transport fuel taxes	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.7	0.7	0.7	0.5	0.5	26	2.6
Transport	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	11	2.0
Pollution and resources	0.04	0.03	0.03	0.03	0.03	0.03	0.04	0.05	0.05	0.06	0.06	0.06	0.05	15	0.3
E. Property taxes	as % of GDP														
Taxes on property	1.0	1.1	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.0	1.0	1.1	1.0	12	5.4
Recurrent taxes on immovable property	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.6	9	3.5
Other taxes on property	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.5	0.4	0.4	0.4	0.5	0.4	19	1.9
F. Implicit tax rates	%														
Consumption	21.2	20.8	20.4	20.4	20.7	21.2	21.3	21.3	21.2	21.4	21.3	21.3	20.7	7	
Labour	38.5	38.2	38.1	37.9	38.5	39.5	39.7	39.3	38.8	38.1	38.1	38.1	37.5	8	
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, 2023 (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 2025

EU-27

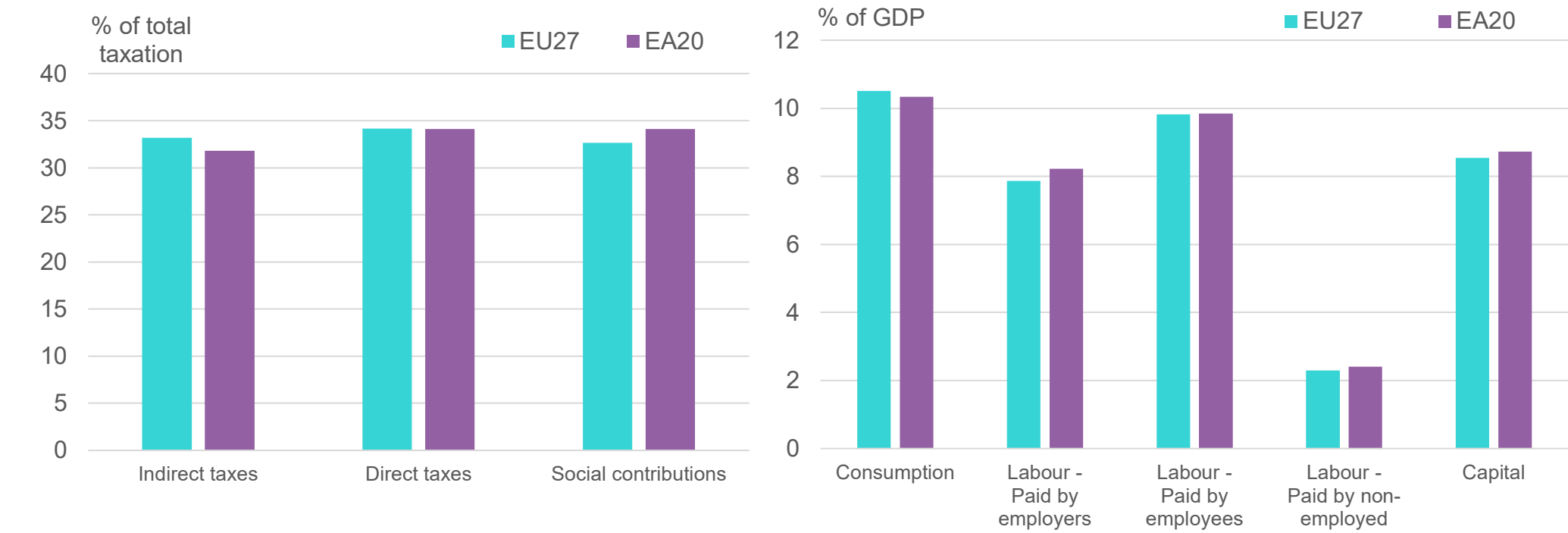
Table EU-27.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.3	13.6	13.8	13.9	13.9	13.8	13.8	13.8	13.8	13.5	13.8	13.5	13.0		2227.5
VAT	6.8	6.8	6.9	6.9	6.9	7.0	7.0	7.1	7.1	6.9	7.3	7.4	7.1		1225.6
Taxes and duties on imports excluding VAT	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4		73.5
Taxes on products, except VAT and import duties	3.8	3.8	3.9	3.9	3.9	3.9	3.9	3.8	3.8	3.7	3.6	3.1	2.9		502.1
Other taxes on production	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5	2.5	2.4	2.5	2.5		426.3
Direct taxes	12.1	12.6	12.9	12.9	12.9	12.9	13.1	13.1	13.1	13.1	13.4	13.5	13.3		2293.5
Personal income taxes	8.7	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.5	9.8	9.6	9.4	9.3		1605.0
Corporate income taxes	2.3	2.4	2.4	2.3	2.4	2.5	2.6	2.7	2.6	2.4	2.9	3.2	3.2		548.7
Other	1.0	1.0	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.8	0.8		139.8
Social contributions	12.9	13.0	13.1	13.1	13.0	13.1	13.1	13.1	13.0	13.3	13.0	12.7	12.7		2191.0
Employers'	7.3	7.4	7.4	7.4	7.3	7.3	7.3	7.3	7.2	7.3	7.1	7.0	7.0		1204.0
Households'	5.6	5.7	5.8	5.7	5.7	5.8	5.8	5.8	5.8	6.0	5.8	5.7	5.7		987.0
Total	38.3	39.2	39.8	39.9	39.7	39.8	39.9	40.0	39.9	40.0	40.2	39.7	39.0		6712.0
B. Structure by level of government	as % of total taxation														
Central government	46.8	46.6	47.0	47.1	46.9	46.6	46.8	46.5	46.3	45.2	45.9	46.4	46.6		3126.4
State government (1)	6.4	6.7	6.6	6.6	6.9	7.3	7.3	7.4	7.5	7.7	7.8	7.8	7.5		501.7
Local government	10.2	10.4	10.3	10.3	10.3	10.2	10.1	10.1	9.9	9.9	10.0	9.8	9.4		632.3
Social security funds	36.2	35.9	35.7	35.6	35.3	35.4	35.2	35.5	35.8	36.7	35.7	35.3	36.0		2413.4
EU institutions	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.5	0.6	0.7	0.6		38.2
C. Structure by economic function	as % of GDP														
Consumption	11.0	11.1	11.2	11.3	11.2	11.3	11.3	11.3	11.2	10.9	11.2	10.9	10.5		1806.6
Labour	19.9	20.4	20.7	20.7	20.4	20.4	20.5	20.6	20.6	21.1	20.5	20.1	20.0		3436.6
of which on income from employment	17.7	18.1	18.3	18.3	18.1	18.1	18.2	18.3	18.2	18.6	18.1	17.8	17.7		3041.2
Paid by employers	8.3	8.4	8.4	8.4	8.2	8.2	8.2	8.2	8.1	8.3	8.1	7.9	7.9		1351.5
Paid by employees	9.4	9.8	9.9	9.9	9.9	9.9	10.0	10.1	10.1	10.3	10.0	9.9	9.8		1689.7
Paid by non-employed	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	2.6	2.4	2.3	2.3		395.4
Capital	7.3	7.7	7.8	7.9	8.1	8.1	8.2	8.1	8.1	7.9	8.5	8.7	8.5		1467.8
Income of corporations	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.7	2.5	3.0	3.4	3.3		570.4
Income of households	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9		161.3
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	2.1		359.1
Stock of capital	2.2	2.3	2.4	2.4	2.5	2.5	2.4	2.4	2.4	2.4	2.4	2.3	2.2		377.0

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.6	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.5	2.4	2.1	2.0		348.6
Energy	2.0	2.0	2.1	2.2	2.1	2.2	2.1	2.1	2.0	2.0	1.9	1.7	1.6		271.6
of which transport fuel taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.1	1.1	0.9	0.9		161.1
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4		62.6
Pollution and resources	0.08	0.09	0.09	0.09	0.09	0.09	0.08	0.08	0.08	0.08	0.08	0.08	0.08		14.4
E. Property taxes	as % of GDP														
Taxes on property	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3	2.2	2.1	1.9		318.8
Recurrent taxes on immovable property	1.1	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.0	0.9		161.2
Other taxes on property	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	0.9		157.5
F. Implicit tax rates	%														
Consumption	16.7	16.7	16.9	17.1	17.3	17.4	17.4	17.4	17.5	17.3	17.9	17.0	16.7		
Labour	37.1	37.6	38.0	38.0	37.9	37.7	37.9	37.9	37.6	37.4	37.3	37.5	37.0		

(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

(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
Data extracted February 2025

EA-20

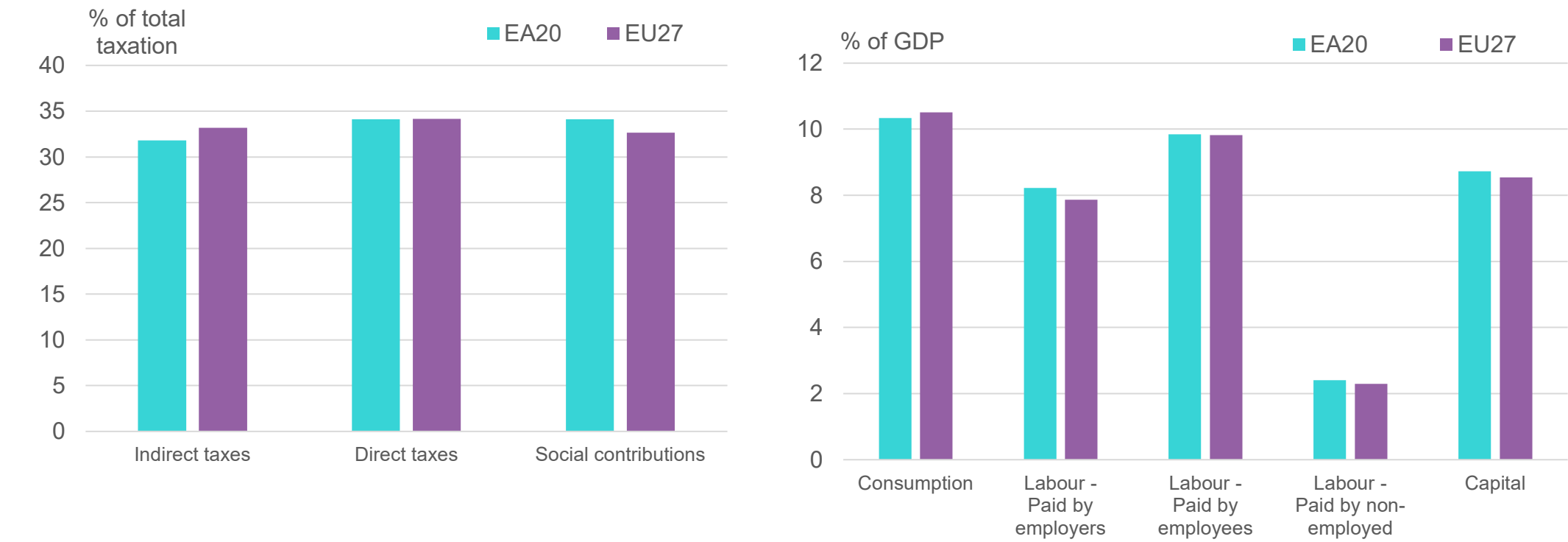
Table EA-20.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	12.9	13.2	13.3	13.5	13.5	13.4	13.4	13.4	13.5	13.1	13.4	13.2	12.6		1834.4
VAT	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.9	6.9	6.6	7.1	7.2	7.0		1016.1
Taxes and duties on imports excluding VAT	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4		60.6
Taxes on products, except VAT and import duties	3.8	3.8	3.9	4.0	3.9	4.0	4.0	3.9	3.9	3.8	3.7	3.2	3.0		432.0
Other taxes on production	2.1	2.3	2.3	2.4	2.4	2.2	2.2	2.2	2.3	2.3	2.2	2.3	2.2		325.7
Direct taxes	11.9	12.4	12.7	12.6	12.7	12.7	12.9	13.1	13.0	13.0	13.3	13.6	13.5		1969.0
Personal income taxes	8.5	8.9	9.1	9.2	9.2	9.0	9.1	9.3	9.4	9.6	9.5	9.4	9.4		1371.8
Corporate income taxes	2.3	2.4	2.4	2.3	2.4	2.5	2.7	2.7	2.6	2.4	2.9	3.3	3.2		469.3
Other	1.1	1.1	1.2	1.1	1.1	1.2	1.1	1.0	1.0	1.0	1.0	0.9	0.9		127.8
Social contributions	13.7	13.9	14.0	14.0	13.9	13.9	13.9	13.9	13.8	14.2	13.8	13.5	13.5		1968.0
Employers'	7.8	7.9	7.9	7.9	7.8	7.8	7.8	7.8	7.7	7.9	7.8	7.6	7.6		1108.7
Households'	5.9	6.0	6.1	6.1	6.1	6.2	6.2	6.1	6.0	6.3	6.1	5.9	5.9		859.3
Total	38.5	39.5	40.1	40.2	40.0	40.1	40.2	40.4	40.3	40.4	40.6	40.3	39.5		5771.5
B. Structure by level of government	as % of total taxation														
Central government	44.2	44.1	44.6	44.6	44.4	44.1	44.2	43.9	43.6	42.4	42.9	43.5	43.7		2522.2
State government (1)	7.3	7.7	7.5	7.6	7.9	8.4	8.4	8.5	8.6	8.9	9.1	9.0	8.7		501.7
Local government	9.0	9.2	9.1	9.2	9.1	9.0	8.9	9.0	8.9	8.7	8.9	8.9	8.5		491.4
Social security funds	39.0	38.6	38.4	38.3	38.0	38.1	37.9	38.1	38.4	39.5	38.5	37.9	38.5		2221.8
EU institutions	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.7	0.6		34.4
C. Structure by economic function	as % of GDP														
Consumption	10.8	10.9	11.0	11.1	11.1	11.1	11.1	11.1	11.1	10.7	11.0	10.7	10.3		1508.8
Labour	20.2	20.7	21.0	21.0	20.7	20.7	20.7	20.9	20.9	21.5	20.9	20.6	20.5		2987.2
of which on income from employment	18.0	18.4	18.6	18.6	18.4	18.3	18.4	18.6	18.5	18.8	18.4	18.2	18.1		2636.5
Paid by employers	8.5	8.6	8.6	8.6	8.5	8.4	8.4	8.5	8.4	8.6	8.4	8.2	8.2		1199.7
Paid by employees	9.5	9.8	10.0	9.9	9.9	9.9	10.0	10.1	10.1	10.2	10.0	10.0	9.8		1436.8
Paid by non-employed	2.2	2.3	2.4	2.4	2.3	2.4	2.4	2.3	2.4	2.7	2.5	2.4	2.4		350.7
Capital	7.5	7.9	8.1	8.1	8.2	8.3	8.4	8.4	8.3	8.2	8.7	9.0	8.7		1274.4
Income of corporations	2.5	2.5	2.6	2.5	2.5	2.6	2.8	2.8	2.7	2.5	3.0	3.4	3.3		486.7
Income of households	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0		142.2
Income of self-employed	2.1	2.1	2.2	2.2	2.2	2.1	2.2	2.2	2.1	2.2	2.2	2.2	2.1		313.8
Stock of capital	2.2	2.4	2.5	2.5	2.6	2.6	2.6	2.5	2.5	2.6	2.6	2.5	2.3		331.7

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.5	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.5	2.4	2.0	2.0		291.1
Energy	2.0	2.0	2.1	2.2	2.1	2.2	2.1	2.1	2.1	2.0	1.9	1.6	1.5		223.6
of which transport fuel taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.1	0.9	0.9		136.6
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4		54.9
Pollution and resources	0.08	0.08	0.09	0.09	0.09	0.09	0.08	0.08	0.08	0.08	0.08	0.08	0.09		12.6
E. Property taxes	as % of GDP														
Taxes on property	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.2	2.0		289.5
Recurrent taxes on immovable property	1.1	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.2	1.3	1.1	1.0	1.0		141.1
Other taxes on property	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.2	1.0		148.4
F. Implicit tax rates	%														
Consumption	16.2	16.3	16.5	16.8	16.9	17.0	17.0	17.1	17.1	16.8	17.4	16.7	16.0		
Labour	37.4	37.9	38.3	38.4	38.2	38.0	38.1	38.2	37.9	37.7	37.6	38.0	37.5		

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

(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.
Graph EA20.1: Tax revenues by main taxes, 2023 (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 2025

Iceland

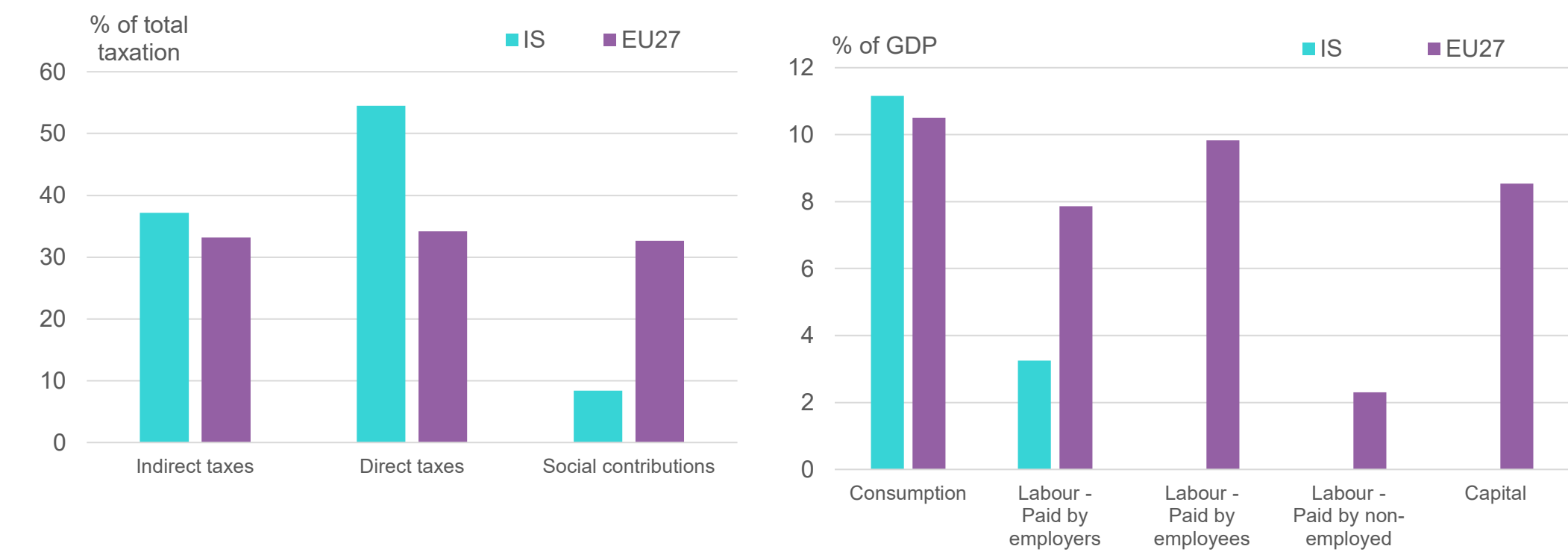
Table Iceland.1: Tax Revenue

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	13.2	13.8	13.5	15.1	14.5	13.8	14.7	14.3	13.7	13.9	13.7	13.3	13.5		3.9
VAT	7.4	7.7	7.6	7.7	7.9	8.2	8.9	8.6	8.0	8.0	8.5	8.3	8.5		2.5
Taxes and duties on imports excluding VAT	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1		0.0
Taxes on products, except VAT and import duties	3.1	3.2	3.1	3.0	2.7	2.7	2.8	2.7	2.5	2.5	2.3	2.2	2.2		0.6
Other taxes on production	2.2	2.4	2.5	4.0	3.6	2.7	2.9	2.8	3.0	3.3	2.8	2.7	2.6		0.8
Direct taxes	16.2	16.6	17.2	18.5	17.2	33.1	19.0	18.7	18.2	19.3	18.1	18.9	19.8		5.7
Personal income taxes	13.1	13.4	13.9	13.8	13.7	14.4	15.2	15.3	15.1	16.3	15.4	15.2	15.3		4.4
Corporate income taxes	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.0	2.6	3.4		1.0
Other	1.4	1.4	1.3	1.5	1.2	16.2	0.8	1.0	0.9	0.8	0.6	1.1	1.2		0.3
Social contributions	3.8	3.5	3.5	3.5	3.4	3.4	3.4	3.5	3.2	3.0	3.0	3.0	3.0		0.9
Employers'	3.7	3.4	3.5	3.4	3.4	3.3	3.3	3.4	3.1	3.0	2.9	2.9	3.0		0.9
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	33.2	34.0	34.3	37.1	35.1	50.3	37.1	36.5	35.1	36.2	34.8	35.2	36.4		10.5
B. Structure by level of government	as % of total taxation														
Central government	73.4	73.7	73.4	75.5	74.4	81.6	73.6	72.5	71.7	70.2	70.1	72.3	72.8		7.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	26.6	26.3	26.6	24.5	25.6	18.4	26.4	27.5	28.3	29.8	29.9	27.7	27.2		2.9
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	11.3	11.7	11.3	11.4	11.2	11.4	12.1	11.7	11.0	11.0	11.1	11.0	11.2		3.2
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:		
of which on income from employment	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by employers	3.9	3.7	3.8	3.8	3.7	3.6	3.6	3.7	3.4	3.3	3.2	3.2	3.2		0.9
Paid by employees	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by non-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Capital	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of corporations	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.0	2.6	3.4		1.0
Income of households	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of self-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Stock of capital	2.8	3.1	3.1	4.6	3.7	18.1	3.0	3.0	3.1	3.4	3.0	2.9	2.9		0.8

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes															
	as % of GDP														
Environmental taxes	2.2	2.3	2.2	2.1	2.1	2.1	2.2	2.1	2.0	2.0	1.7	1.8	1.8		0.5
Energy	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.2	0.9	1.0	0.8		0.2
of which transport fuel taxes	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transport	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.5	0.5	0.4	0.5	0.6		0.2
Pollution and resources	0.33	0.32	0.31	0.32	0.32	0.33	0.34	0.35	0.34	0.38	0.41	0.36	0.39		0.1
E. Property taxes															
	as % of GDP														
Taxes on property	2.7	3.0	2.9	3.0	2.0	17.5	2.3	2.3	2.3	2.7	2.5	2.4	2.4		0.7
Recurrent taxes on immovable property	1.5	1.5	1.5	1.5	1.4	1.5	1.6	1.5	1.6	1.8	1.7	1.6	1.6		0.5
Other taxes on property	1.1	1.5	1.4	1.5	0.6	16.0	0.7	0.7	0.7	0.8	0.8	0.8	0.8		0.2
F. Implicit tax rates															
	%														
Consumption	17.8	17.9	17.5	17.4	17.7	17.8	18.7	18.1	17.2	17.4	17.4	17.4	17.5		
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, 2023 (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 2025

Norway

Table Norway.1: Tax Revenue

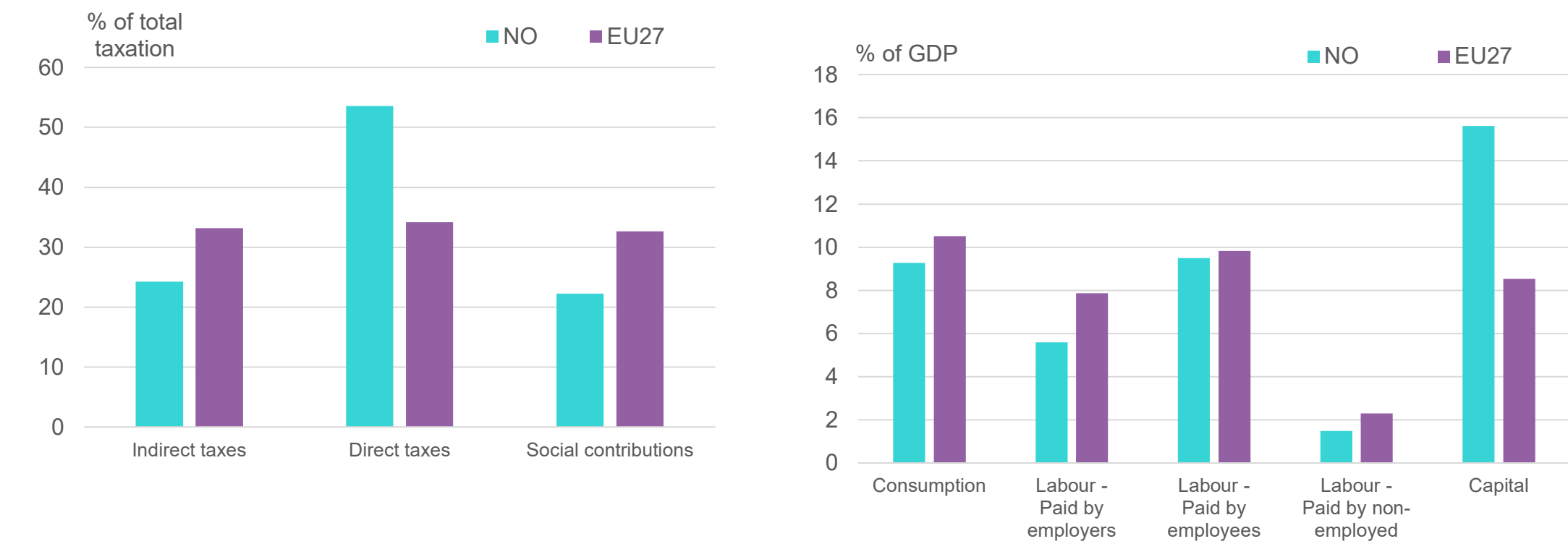
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	11.3	11.1	11.2	11.4	11.9	12.5	12.4	12.0	12.2	12.8	11.0	8.8	10.0		45.1
VAT	7.5	7.5	7.6	7.7	8.2	8.6	8.5	8.3	8.5	9.0	7.8	6.5	7.4		33.4
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		0.3
Taxes on products, except VAT and import duties	3.0	2.9	2.8	2.9	2.9	3.0	2.9	2.8	2.7	2.8	2.2	1.6	1.8		7.9
Other taxes on production	0.7	0.6	0.6	0.7	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.7	0.8		3.5
Direct taxes	21.3	20.9	19.1	17.4	16.1	15.7	16.0	17.3	17.2	14.9	21.0	27.1	22.2		99.6
Personal income taxes	9.7	9.7	9.9	9.8	10.7	10.7	10.2	9.9	10.3	11.3	10.5	8.0	9.4		42.3
Corporate income taxes	10.7	10.3	8.2	6.6	4.5	4.0	4.8	6.4	6.0	2.8	9.8	18.4	11.7		52.6
Other	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.8	0.8	0.8	1.0		4.6
Social contributions	9.2	9.3	9.5	9.9	10.4	10.6	10.2	10.0	10.5	11.0	9.3	7.5	9.2		41.4
Employers'	5.6	5.6	5.7	5.9	6.1	6.2	5.9	5.8	6.1	6.4	5.4	4.4	5.5		24.8
Households'	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.3	4.6	3.9	3.1	3.7		16.5
Total	41.8	41.3	39.7	38.7	38.4	38.8	38.6	39.3	39.9	38.7	41.4	43.5	41.5		186.0
B. Structure by level of government	as % of total taxation														
Central government	87.9	87.6	86.8	86.2	84.7	83.9	84.2	84.8	84.7	83.3	84.1	89.7	87.2		162.2
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.1	12.4	13.2	13.8	15.3	16.1	15.8	15.2	15.3	16.7	15.9	10.3	12.8		23.9
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	:	:	:	:	:	:	:	:	:	:	:	:	:		
C. Structure by economic function	as % of GDP														
Consumption	10.9	10.7	10.8	10.9	11.3	11.9	11.7	11.3	11.5	11.9	10.2	8.2	9.3		41.6
Labour	16.9	17.1	17.4	17.7	18.8	19.1	18.4	17.9	18.7	20.0	17.1	13.7	16.6		74.4
of which on income from employment	15.8	15.9	16.2	16.5	17.1	17.4	16.7	16.3	17.1	18.2	15.5	12.5	15.1		67.7
Paid by employers	5.6	5.6	5.8	5.9	6.1	6.2	6.0	5.9	6.2	6.5	5.4	4.5	5.6		25.1
Paid by employees	10.2	10.2	10.5	10.6	11.0	11.2	10.7	10.4	10.9	11.8	10.1	8.0	9.5		42.6
Paid by non-employed	1.1	1.2	1.2	1.2	1.7	1.7	1.6	1.6	1.6	1.8	1.6	1.2	1.5		6.6
Capital	14.0	13.6	11.6	10.0	8.3	7.8	8.6	10.0	9.7	6.8	14.0	21.5	15.6		70.0
Income of corporations	5.4	5.2	4.4	4.0	2.9	3.1	3.1	3.7	3.8	3.0	4.9	7.0	4.7		21.0
Income of households	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.1	1.1	1.3	1.8	1.1	1.3		5.8
Income of self-employed	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.7	0.9		3.8
Stock of capital	6.7	6.5	5.3	4.1	3.0	2.5	3.4	4.3	3.8	1.5	6.4	12.7	8.8		39.5

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Ranking 2023	Revenue 2023 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	2.0	1.7	1.3	1.5		6.5
Energy	1.3	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	0.9	0.9		4.2
of which transport fuel taxes	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.4	0.4		1.9
Transport	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.8	0.7	0.6	0.5	0.3	0.4		1.9
Pollution and resources	0.07	0.06	0.07	0.07	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.08	0.10		0.5
E. Property taxes	as % of GDP														
Taxes on property	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2	1.3	1.1	1.0	1.2		5.4
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3		1.5
Other taxes on property	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.8	0.7	0.7	0.9		3.8
F. Implicit tax rates	%														
Consumption	23.6	23.6	23.6	23.4	23.0	23.0	23.1	23.2	22.7	22.8	22.6	22.0	21.8		
Labour	36.3	36.2	36.2	36.2	36.0	35.9	35.6	35.6	35.4	36.3	36.4	35.6	35.9		
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.1	0.1		0.3
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	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.0	0.1		0.2
Total tax revenue adjusted for payable tax credits	41.8	41.3	39.7	38.6	38.3	38.8	38.6	39.2	39.9	38.7	41.3	43.4	41.4		186.0

(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 NO.1: Tax revenues by main taxes, 2023 (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 2025