



# Taxation Trends in the European Union

Data for the EU Member States,  
Iceland and Norway

2019 Edition

Manuscript completed in May 2019

First edition

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Luxembourg: Publications Office of the European Union, 2019

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Print	ISBN 978-92-76-00659-6	ISSN 1831-8789	doi:10.2778/279809	KP-DU-19-001-EN-C
PDF	ISBN 978-92-76-00658-9	ISSN 2467-0073	doi:10.2778/351385	KP-DU-19-001-EN-N

*Printed by Bietlot in Belgium*

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ICELAND AND NORWAY

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# Preface

Taxation has always been a topic of heated debate. Although opinions on tax policies differ sometimes strongly, taxes are critical for the sustainability of public finances and are an important policy lever for transforming society. High-quality and comparable data, collected across countries over time, are essential for an informed debate. The 'Taxation Trends in Europe' report provides an overview of recent trends in taxation revenues, tax structures and reforms.

As in previous editions, the 2019 'Taxation Trends' report is based upon harmonised and comparable taxation data from the National Statistical Institutes, transmitted to and validated by Eurostat. It draws upon the government finance statistics as well as the more detailed 'National Tax Lists' for each country. These data are compiled in accordance with the harmonised European System of National and Regional Accounts (ESA 2010).

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

In addition to the analysis of Europe-wide trends in Part 1, Part 2 presents a series of country chapters covering the 28 EU Member States, Iceland and Norway. For each country, key taxation indicators are provided on tax revenues as a percentage of GDP for the years 2005 to 2017. These are supplemented by factual tables presenting the latest tax reforms in each country. In Annex A, the reader can find more than 80 tables of the various taxation indicators, while Annex B contains a detailed description of the methodology used to calculate the indicators.

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

Stephen Quest

Director-General

Directorate-General for Taxation and Customs Union

## Background information

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

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

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## Language and dissemination

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

## Additional information

The National Tax Lists for all EU countries, showing tax revenues for all major taxes, are published online (see the sites '[Economic analysis of taxation](#)' and '[Statistics Explained](#)'). Continuously updated tax data are also available on the [Eurostat website](#) (online data code: gov\_10a\_taxag). Readers interested in taxation can find detailed information on the legal form and revenue of the taxes currently in force in the EU Member States in the 'Taxes in Europe' database (TEDB).

# Acknowledgements

This report was prepared under the direction of Stephen Quest (Director General of DG TAXUD), Valère Moutarlier (Director at DG TAXUD) and Gaëtan Nicodème (Head of Unit at DG TAXUD).

The main editor of the report was David Arranz (DG TAXUD), with contributions and support from Günther Ebling, Martin Becker, Manuel Godinho de Matos and Tanel Puetsep (DG TAXUD).

Support was also provided by the European Semester country desks in DG TAXUD: Martin Becker, Ann-Marie Bruhn, Antonella Caiumi, Niall Casey, Alain Clara, Ambra Dell'Aversano, Philippe Demougin, Roberta Grappiolo, Marco Fantini, Manuel Godinho de Matos, Valeska Gronert, Kirsi Haapakoski, David Howell, Arne Kubitza, Beatriz Laranjeira, Stephen Lawson, Juan Lopez Rodriguez, Milena Mathé, Pia Michelsen, Roberto Michieletto, Pere Moles Palleja, Eadaoin O'Donovan, Colin O'Driscoll, Martins Ozolins, Henrik Paulander, Eleftheria Psaraki, Tanel Puetsep, Nathalie Roux, Savino Rua, Katrin Saaremael-Stoilov, Maria Teresa Sutich, Bogdan-Alexandru Tasnadi, Petya Tocheva, Tina Tukic, Astrid Van Mierlo, Bart Van Raaij, Melvin Van Velthoven, Aurimas Vasyliis, Remi Verneau, Jasna Voje, Monika Waloszczyk, Adam Zalasinski.

Editorial assistance was provided by Patricia Cuber Galarreta (DG TAXUD).

The report also benefited from the contributions and suggestions of the Working Group on the Structures of the Taxation Systems, composed of experts from the national Finance Ministries, as well as comments by colleagues from other services of the European Commission.

# Contents

<b>Preface</b> .....	<b>3</b>
<b>Background information</b> .....	<b>4</b>
<b>Acknowledgements</b> .....	<b>5</b>
<b>Abbreviations</b> .....	<b>11</b>
<b>Introduction</b> .....	<b>12</b>
<b>1. Development of the overall tax revenue in the European Union</b> .....	<b>13</b>
Level and long-term trends.....	14
Revenue structure by level of government.....	16
Revenue structure by type of tax.....	18
Distribution of the tax burden by type of tax base.....	18
Taxation of consumption.....	20
Taxation of labour.....	25
Taxation of capital.....	31
Environmental taxation.....	44
Property taxes .....	46
Payable tax credits.....	47
<b>2. National tax systems: Structure and recent developments</b> .....	<b>51</b>
Belgium.....	52
Bulgaria.....	56
Czechia .....	59
Denmark.....	62
Germany.....	66
Estonia .....	70
Ireland.....	73
Greece.....	78
Spain.....	82
France.....	85
Croatia.....	88
Italy.....	91
Cyprus.....	95
Latvia.....	99
Lithuania.....	103
Luxembourg.....	108
Hungary.....	112
Malta.....	116
Netherlands.....	119
Austria.....	123
Poland.....	126



Portugal.....	132
Romania.....	135
Slovenia.....	138
Slovakia .....	141
Finland.....	144
Sweden .....	148
United Kingdom.....	152
European Union.....	156
Euro area.....	158
Iceland .....	160
Norway.....	163
<b>3. Annex A: Tables.....</b>	<b>167</b>
<b>4. Annex B: Methodology and explanatory notes .....</b>	<b>253</b>
Part A: Tax structure by tax type.....	256
Part B: Tax structure by level of government .....	259
Part C: Tax structure by type of tax base.....	260
Part D: Environmental taxes .....	265
Part E: Property taxes .....	267
Part F: Implicit tax rates, split of personal income tax revenues and average effective tax rate.....	269
Part G: Payable tax credits.....	297
<b>Bibliography .....</b>	<b>299</b>

## List of tables and graphs

Graph 1: Tax revenue (including social contributions), EU and selected countries, 2017 (% of GDP).....	14
Graph 2: Tax revenue (including compulsory actual social contributions), EU-28 and EA-19, 2005-2017 (% of GDP).....	15
Graph 3: Tax revenue (including compulsory actual social contributions), 2016-2017 (% of GDP).....	15
Graph 4: Revenue structure by level of government, 2017 (% of total taxes).....	16
Graph 5: Structure of tax revenues by major type of taxes, 2017 (% of total taxes).....	17
Graph 6: EU-28 tax revenues according to type of tax base, 2005-2017 (% of total taxes).....	19
Graph 7: Distribution of tax revenues according to type of tax base 2017 (% of total taxes).....	19
Graph 8: Implicit tax rate on consumption, 2005-2017 (%).....	20
Graph 9: Decomposition of the implicit tax rate on consumption 2017 (%).....	21
Graph 10: Development of average standard VAT rate, EU-28, 2000-2019 (%).....	21
Graph 11: Development of top personal income tax rate, 1995-2019 (% simple averages).....	25
Graph 12: Implicit tax rate on labour, 2005-2017 (% base-weighted averages).....	28
Graph 13: Composition of the implicit tax rate on labour, 2017 (%).....	29
Graph 14: Evolution of the composition of the implicit tax rate on labour, 2007-2017 (differences in percentage points).....	29
Graph 15: Tax wedges for a single worker with 50 % (and 67 %) of average earnings, no children, 2017 (% of total labour costs).....	30
Graph 16: Overall ITR on capital, 2017 (%).....	32
Graph 17: ITR on corporate income differences (traditional version versus no dividends version), 2017 (%).....	35
Graph 18: Top corporate income tax rate and effective average tax rate indicators, 2005-2019 (%).....	40
Graph 19: Corporate income tax revenues, 2005-2017 (% of GDP).....	43
Graph 20: Environmental tax revenues, 2005-2017 (% of GDP).....	44
Graph 21: Structure of environmental taxes, 2017 (% of GDP).....	45
Graph 22: Evolution of the structure of environmental taxes, 2007-2017 (difference in percentage points of GDP).....	45
Graph 23: Energy tax revenues by Member State, 2017 (% of GDP).....	46
Graph 24: Composition of property taxes by Member State, 2017 (% of GDP).....	47
Graph 25: Size of payable tax credits, 2017.....	48
Graph A.1: Sensitivity analysis: role of imputed social contributions and voluntary actual social contributions 2017 (% of GDP).....	257
Table 1: VAT rates in the EU Member States, 2000-2019 (%).....	23
Table 2: Top statutory personal income tax rates (including surcharges), 2003-2019 (%).....	26
Table 3: Tax wedges for a single worker with 50 % of average earnings, no children, 2006-2017 (% of total labour costs).....	31
Table 4: Overall implicit tax rate on capital, 2000-2017 (%).....	34
Table 5: Implicit tax rate on corporate income (traditional version), 2000-2017 (%).....	36
Table 6: Implicit tax rate on corporate income (no dividends version), 2000-2017 (%).....	37
Table 7: Corporate-tax-base-to-GDP ratio (traditional version), 2000-2017 (% of GDP).....	38
Table 8: Corporate-tax-base-to-GDP ratio (no dividends version), 2000-2017 (% of GDP).....	39
Table 10: Payable tax credits, 2017.....	48
Table 11: Effect of treatment of payable tax credits on total tax revenue indicators, 2017.....	49
Table F.1: Personal income tax revenue allocated to employed labour income (% of total revenue of personal income tax).....	292
Table F.2: Personal income tax revenue allocated to income of the self-employed (% of total revenue of personal income tax).....	293
Table F.3: Personal income tax revenue allocated to social transfers and pensions (% of total revenue of personal income tax).....	294
Table F.4: Personal income tax revenue allocated to capital income (% of total revenue of personal income tax).....	295

## List of tables in Annex A

Table 1: Total taxes (including compulsory actual social contributions) as % of GDP.....	168
Table 2: Total taxes (excluding social contributions) as % of GDP.....	169
Table 3: Indirect taxes as % of GDP - Total.....	170
Table 4: Indirect taxes as % of total taxation - Total.....	171
Table 5: Indirect taxes as % of GDP - VAT.....	172
Table 6: Indirect taxes as % of total taxation - VAT.....	173
Table 7: Indirect taxes as % of GDP - Taxes and duties on imports excluding VAT.....	174
Table 8: Indirect taxes as % of total taxation - Taxes and duties on imports excluding VAT.....	175
Table 9: Indirect taxes as % of GDP - Taxes on products, except VAT and import duties.....	176
Table 10: Indirect taxes as % of total taxation - Taxes on products, except VAT and import duties.....	177
Table 11: Indirect taxes as % of GDP - Other taxes on production.....	178
Table 12: Indirect taxes as % of total taxation - Other taxes on production.....	179
Table 13: Direct taxes as % of GDP - Total.....	180
Table 14: Direct taxes as % of total taxation - Total.....	181
Table 15: Direct taxes as % of GDP - Personal income taxes.....	182
Table 16: Direct taxes as % of total taxation - Personal income taxes.....	183
Table 17: Direct taxes as % of GDP - Corporate income tax.....	184
Table 18: Direct taxes as % of total taxation - Corporate income tax.....	185
Table 19: Direct taxes as % of GDP - Other.....	186
Table 20: Direct taxes as % of total taxation - Other.....	187
Table 21: Social contributions as % of GDP - Total (compulsory actual contributions).....	188
Table 22: Social contributions as % of total taxation - Total (compulsory actual contributions).....	189
Table 23: Social contributions as % of GDP - Employers (compulsory actual contributions).....	190
Table 24: Social contributions as % of total taxation - Employers (compulsory actual contributions).....	191
Table 25: Social contributions as % of GDP - Households (compulsory actual contributions).....	192
Table 26: Social contributions as % of total taxation - Households (compulsory actual contributions).....	193
Table 27: Capital transfers (representing taxes assessed but unlikely to be collected) as % of GDP.....	194
Table 28: Capital transfers (representing taxes assessed but unlikely to be collected) as % of total taxation.....	195
Table 29: Taxes received by level of government as % of GDP - Central government.....	196
Table 30: Taxes received by level of government as % of total taxation - Central government.....	197
Table 31: Taxes received by level of government as % of GDP - State government.....	198
Table 32: Taxes received by level of government as % of total taxation - State government.....	199
Table 33: Taxes received by level of government as % of GDP - Local government.....	200
Table 34: Taxes received by level of government as % of total taxation - Local government.....	201
Table 35: Taxes received by level of government as % of GDP - Social security funds.....	202
Table 36: Taxes received by level of government as % of total taxation - Social security funds.....	203
Table 37: Taxes received by level of government as % of GDP - EU Institutions.....	204
Table 38: Taxes received by level of government as % of total taxation - EU Institutions.....	205
Table 39: Taxes on consumption as % of GDP - Total.....	206
Table 40: Taxes on consumption as % of total taxation - Total.....	207
Table 41: Taxes on consumption as % of GDP - Tobacco and alcohol.....	208
Table 42: Taxes on consumption as % of total taxation - Tobacco and alcohol.....	209
Table 43: Taxes on labour as % of GDP - Total.....	210
Table 44: Taxes on labour as % of total taxation - Total.....	211
Table 45: Taxes on labour as % of GDP - Income from employment.....	212
Table 46: Taxes on labour as % of total taxation - Income from employment.....	213

Table 47: Taxes on labour as % of GDP - Income from employment, paid by employers.....	214
Table 48: Taxes on labour as % of total taxation - Income from employment, paid by employers.....	215
Table 49: Taxes on labour as % of GDP - Income from employment, paid by employees .....	216
Table 50: Taxes on labour as % of total taxation - Income from employment, paid by employees .....	217
Table 51: Taxes on labour as % of GDP - Income from employment, paid by non-employed .....	218
Table 52: Taxes on labour as % of total taxation - Income from employment, paid by non-employed .....	219
Table 53: Taxes on capital as % of GDP - Total.....	220
Table 54: Taxes on capital as % of total taxation - Total.....	221
Table 55: Taxes on capital as % of GDP - Income of corporations.....	222
Table 56: Taxes on capital as % of total taxation - Income of corporations.....	223
Table 57: Taxes on capital as % of GDP - Income of households .....	224
Table 58: Taxes on capital as % of total taxation - Income of households.....	225
Table 59: Taxes on capital as % of GDP - Income of self-employed .....	226
Table 60: Taxes on capital as % of total taxation - Income of self-employed .....	227
Table 61: Taxes on capital as % of GDP - Stock of capital.....	228
Table 62: Taxes on capital as % of total taxation - Stock of capital.....	229
Table 63: Environmental taxes as % of GDP - Total .....	230
Table 64: Environmental taxes as % of total taxation - Total .....	231
Table 65: Environmental taxes as % of GDP - Taxes on energy .....	232
Table 66: Environmental taxes as % of total taxation - Taxes on energy .....	233
Table 67: Environmental taxes as % of GDP - Taxes on energy, of which transport fuel taxes .....	234
Table 68: Environmental taxes as % of total taxation - Taxes on energy, of which transport fuel taxes .....	235
Table 69: Environmental taxes as % of GDP - Transport taxes (excluding fuel taxes).....	236
Table 70: Environmental taxes as % of total taxation - Transport taxes (excluding fuel taxes).....	237
Table 71: Environmental taxes as % of GDP - Taxes on pollution and resources.....	238
Table 72: Environmental taxes as % of total taxation - Taxes on pollution and resources .....	239
Table 73: Taxes on property as % of GDP - Total.....	240
Table 74: Taxes on property as % of total taxation - Total.....	241
Table 75: Taxes on property as % of GDP - Recurrent taxes on immovable property .....	242
Table 76: Taxes on property as % of total taxation - Recurrent taxes on immovable property .....	243
Table 77: Taxes on property as % of GDP - Other taxes on property.....	244
Table 78: Taxes on property as % of total taxation - Other taxes on property.....	245
Table 79: Implicit tax rate on consumption, %.....	246
Table 80: Implicit tax rate on labour, % .....	247
Table 81: Implicit tax rate on energy .....	248
Table 82: Implicit tax rate on energy, deflated .....	249
Table 83: Total payable tax credits as % of GDP .....	250
Table 84: Transfer component of payable tax credits as % of GDP.....	251
Table 85: Effective average tax rates, non-financial sector (computed at corporate level, for average asset composition and funding sources), % .....	252

# Abbreviations

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

# Introduction

'Taxation Trends in the EU' presents taxation data and information for the twenty-eight Member States, Iceland and Norway.

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

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

- A summary table of the country's tax revenues covering revenues from direct and indirect taxes, social contributions etc., the structure of taxes by level of government, as well as revenues by economic function (consumption, capital, labour taxes). Indicators of revenues from energy, environmental and property taxes, implicit tax rates and payable tax credits are also included.
- The latest tax reforms announced, legislated or implemented during the calendar year 2018. The reforms are categorised by type of measure (VAT, CIT, PIT, etc.) and a brief description is provided along with the direction of change of the reform (base increase/decrease, rate increase/decrease).

The detailed statistical annex (Annex A) includes datasets for the main national accounts headings (direct, indirect taxes, social contributions etc.), by level of government (central, state, local, social security funds and EU institutions) and by economic function (consumption, capital, labour taxes), as well as energy, environmental and property taxes and implicit tax rates. The cut-off date for most of the data in this report was 7 January 2019. This concerns both the national accounts data and the more disaggregated tax data submitted to Eurostat (the National Tax Lists) which were used for calculating revenues by economic function as well as levels of environmental and property taxes.

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

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

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

# 1

## Development of the overall tax revenue in the European Union

## Level and long-term trends

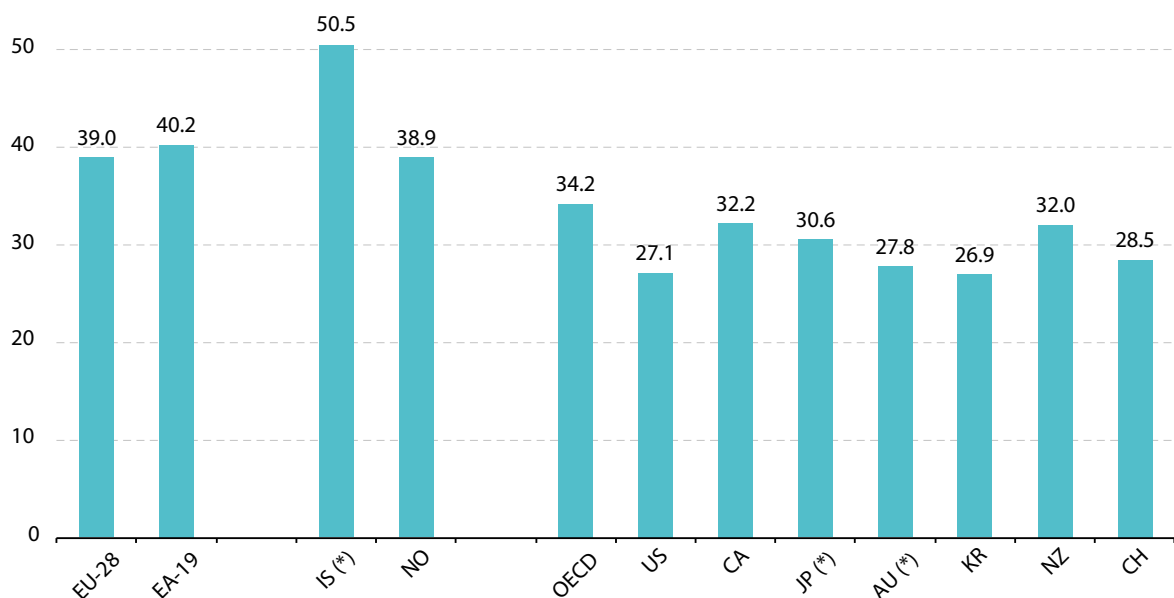
### EU TAX REVENUES REMAIN HIGH COMPARED WITH OTHER ADVANCED ECONOMIES

In 2017, taxes and compulsory actual social contributions in the 28 Member States of the European Union (EU-28) accounted for 39 %<sup>(1)</sup> of gross domestic product (GDP). Compared to other advanced economies, the tax level in the EU is high: around 11.9 percentage points (pp) of GDP above the level for the United States and almost

8.5 pp above that recorded by Japan (data from 2016). It is also significantly higher than New Zealand (32 %), Canada (32.2 %), Australia (27.8 %, in 2016), Switzerland (28.5 %) and South Korea (26.9 %). The EU records an average tax-to-GDP ratio almost identical to that of Norway. The ratio for Iceland was exceptionally high in 2016 (50.5 %, latest data available) due to a one-off stability contribution levied on financial corporations (accounting for around 15 pp).

**Graph 1: Tax revenue (including social contributions), EU and selected countries, 2017**

(% of GDP)



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

(\*) IS data and OECD data for JP and AU from 2016.

### THE EU TAX-TO-GDP RATIO EDGED UPWARDS IN 2017

EU-28 tax revenues as a percentage of GDP grew slightly in 2017 (Graph 2). The tax-to-GDP ratio stood at 39 % for EU-28 (0.3 pp higher than in 2016: 38.7 %). The ratio in the euro area increased slightly in 2017: 0.2 pp compared with 40 % in 2016. In both cases, EU-28 and euro area, the tax revenues are higher than in the last decade.

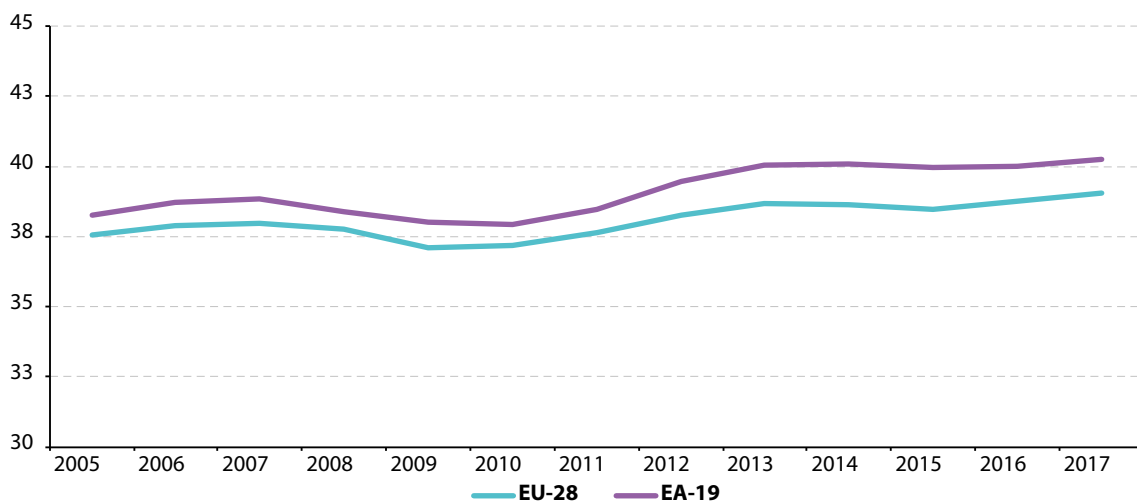
Tax revenues in relation to GDP rose in 16 Member States in 2017, most notably in Cyprus (1.1 pp) and in Luxembourg and Slovakia (0.8 pp in each). In 11 Member States the tax-to-GDP ratio fell, with the largest decreases in Hungary (1 pp) and Romania (0.9 pp).

The level of taxation in the EU differs greatly among Member States (Graph 3), with France (46.5 %), Denmark (45.7 %) and Belgium (44.9 %) having the highest ratio of tax revenue to GDP, and Ireland (23 %) and Romania (24.9 %) the lowest.

(1) The figures used in this report for tax-to-GDP ratio and for total taxation correspond to the 'Indicator 2' definition (see Part 4 — Annex B, Box A.1).

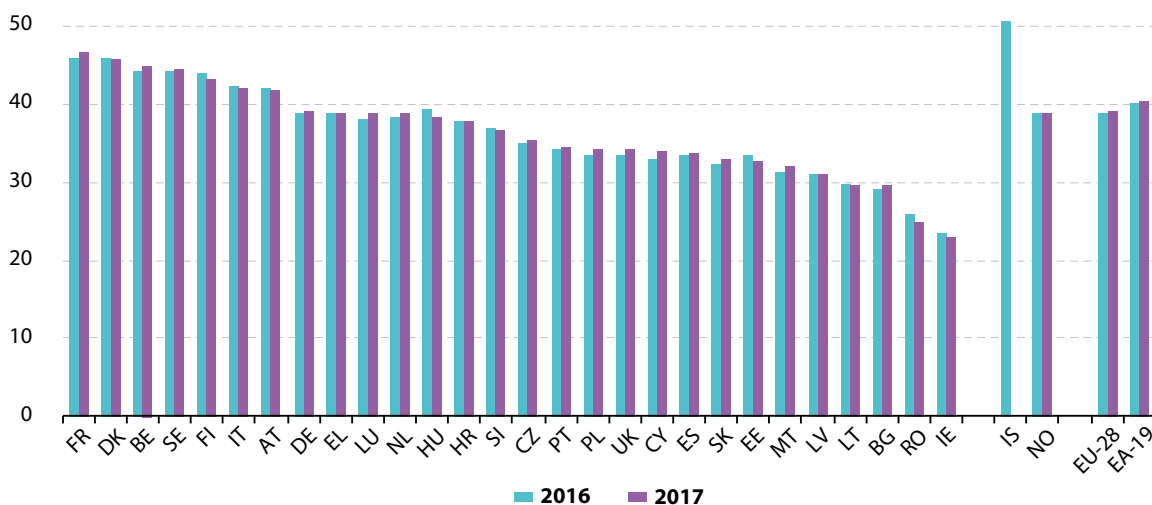


**Graph 2: Tax revenue (including compulsory actual social contributions), EU-28 and EA-19, 2005-2017**  
(% of GDP)



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

**Graph 3: Tax revenue (including compulsory actual social contributions), 2016-2017**  
(% of GDP)



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

## Revenue structure by level of government

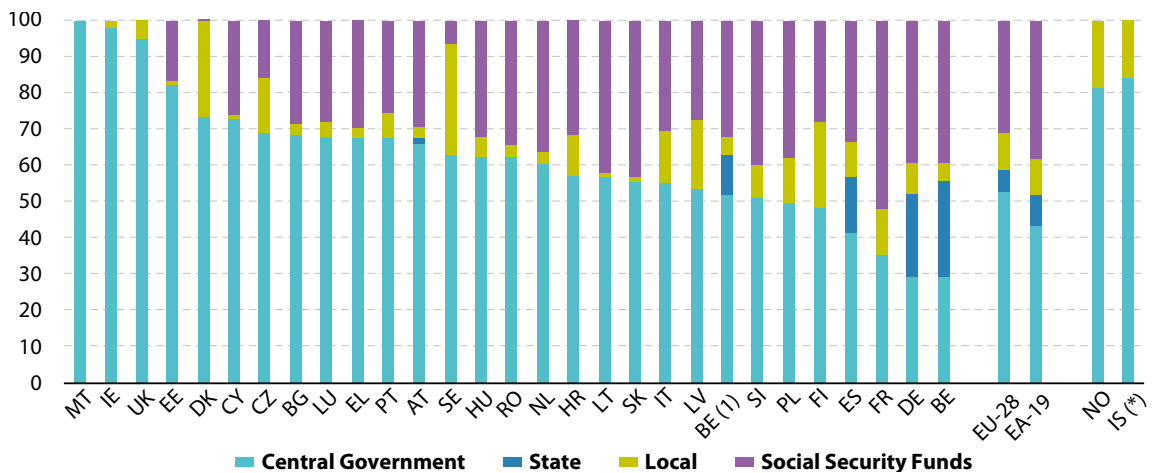
In 2017, 52.3 % of the aggregate tax revenue in the EU-28 (including social contributions) was claimed by the central or federal government, 30.6 % accrued to the social security funds and 16.6 % to local or state government (Graph 4) <sup>(2)</sup>. Less than 1 % of the revenue accrued to institutions of the EU (mainly value added tax (VAT) own-resource receipts, along with custom duties and agricultural levies). There are considerable differences in structure from one Member State to another, for instance some Member States are federal or grant regions a very high degree of fiscal autonomy (Belgium <sup>(3)</sup>, Germany, Austria, Spain). In the United Kingdom and Malta, the social security system is not separate from the central government level from an accounting point of view, whereas in Denmark most

social security is financed through general taxation, implying large intragovernmental transfers to the social security funds.

The share of subcentral revenue (defined as municipalities plus the state level, where it exists) varies from around 1 % to just under one third of the total. The amount of the tax revenue recorded in each of the subsectors of general government, however, is a very imperfect indicator of fiscal autonomy, as the subsectors of general government may have (legal) rights to receive 'other current transfers' or other revenue from other subsectors. In several EU Member States, decentralisation has already been an important feature for a number of years.

**Graph 4: Revenue structure by level of government, 2017**

(% of total taxes)



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

(\*) IS data from 2016.

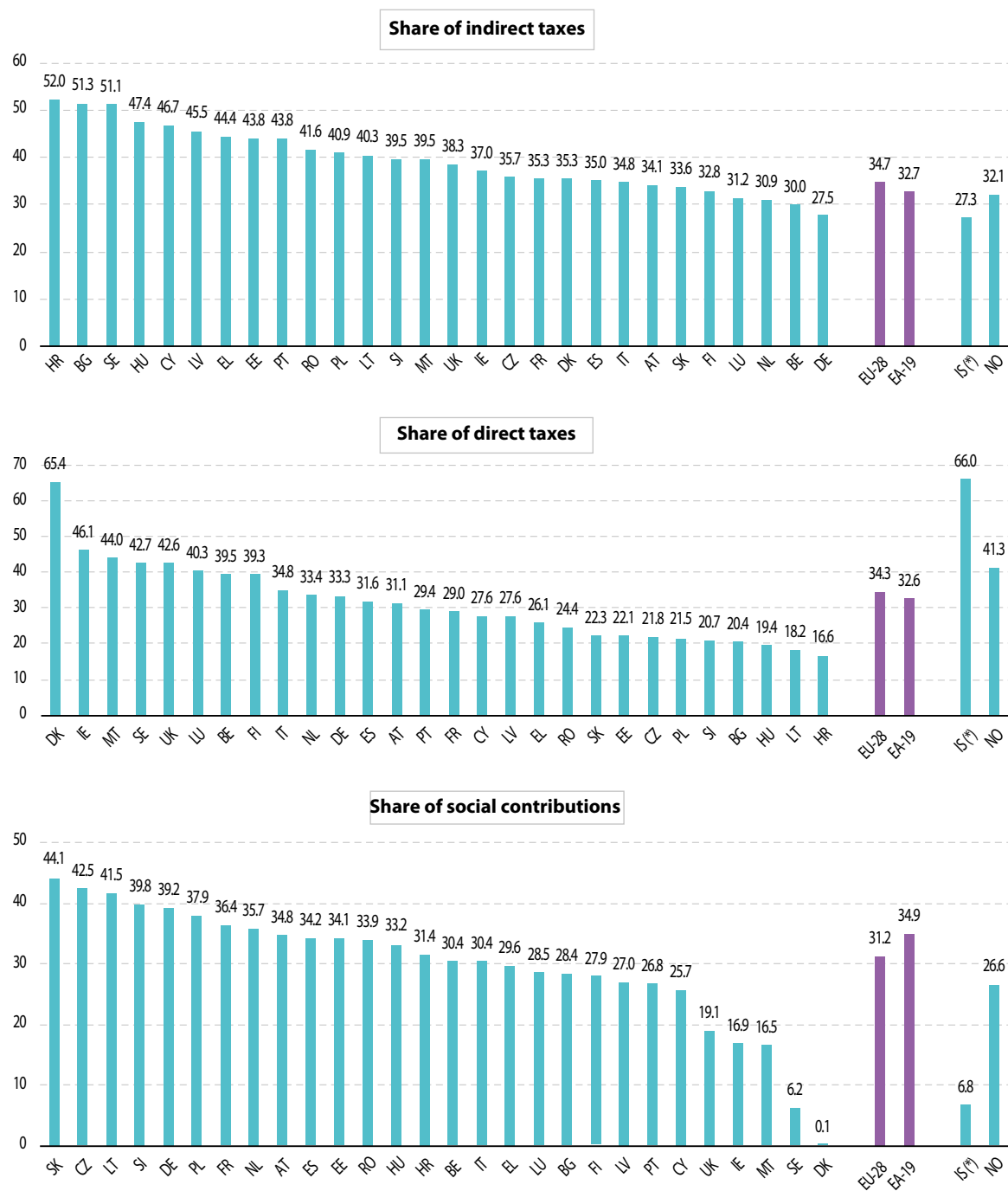
(1) As supplied in European System of National and Regional Accounts (ESA 2010) national accounts, as opposed to 'ultimately received revenue'.

NB: In the ESA 2010 national accounts, the social security funds subsector is not distinguished for IE, MT, UK and NO

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

<sup>(3)</sup> For Belgium, two alternative allocations of tax revenue by subsector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA 2010 rules to Eurostat. For the purpose of compiling the EU and euro area aggregates, the national accounts definition is used. Use is made of additional data in order to provide 'ultimately received taxes' by subsector of general government.

**Graph 5: Structure of tax revenues by major type of taxes, 2017**  
(% of total taxes)



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

(\*) IS data from 2016.

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

## Revenue structure by type of tax

Taxes are traditionally classified as direct or indirect. A direct tax is a tax levied on income and wealth that is durable by nature and directly upon a specific (legal or natural) person via a notice of assessment (e.g. personal income tax (PIT), corporate income tax (CIT) or wealth tax). An indirect tax (e.g. VAT, import levies or excise duties) is a tax levied on a material or legal event of accidental or temporary nature and upon a (legal or natural) person that can often be an intermediate and not the person responsible for this event (hence the indirect character of the tax). Mandatory social contributions are paid by employers and employees into a social insurance scheme set up to cover pensions, healthcare and other welfare provisions.

### TAX STRUCTURES DIFFER SUBSTANTIALLY BETWEEN MEMBER STATES

The structure of taxation varies quite significantly across the Member States of the EU. Denmark has the highest share of direct taxes in total tax revenues (65.4 %),

followed by Ireland, Malta, Sweden and the United Kingdom (see Graph 5). Norway and Iceland also have relatively high shares of direct taxes. In general, the shares of social contributions to total tax revenues are correspondingly low in these countries. In Denmark there is a special reason for the extremely low share of social contributions: most welfare spending is financed out of general taxation. This requires high direct tax levels, and indeed the share of direct taxation to total tax revenues in Denmark is by far the highest in the EU. In contrast, Slovakia and Czechia have tax systems with high shares of social contributions in total tax revenues, and relatively low shares of direct tax revenues.

A number of Member States have a much lower share of direct taxes. Many of these Member States have adopted flat-rate systems, which typically induce a stronger reduction in direct tax rates than indirect tax rates. These lower shares of direct taxes are counterbalanced either by relatively higher proportions of indirect taxes (e.g. Croatia (52 %), Bulgaria (51.3 %) and Hungary (47.4 %)) or by relatively larger shares of social contributions (e.g. Slovakia (44.1 %), Czechia (42.5 %) and Lithuania (41.5 %)).

## Distribution of the tax burden by type of tax base

### THE SHARE OF LABOUR TAXES HAS FALLEN SLIGHTLY SINCE THE CRISIS, WHILE CAPITAL AND CONSUMPTION TAXES HAVE INCREASED

The distribution of tax revenues by the type of tax base (consumption, labour, capital) can be seen in Graph 6. Overall labour taxes provide the largest share of revenues (49.7 % in 2017), followed by consumption taxes (28.3 %) and then capital taxes (21.9 %). The share of labour taxes in total tax revenues increased between 2007 and 2009, when it reached 51.9 %, and shrank progressively from 2010 to 2015, when it accounted for 49.6 %, similar to its pre-crisis level. Over the last 3 years this share has stabilised. After dipping between 2007 and 2010, the share of capital tax revenues has expanded its 2017 level of 21.9 % up 1.8 pp from its low in 2010. Meanwhile, consumption taxes, the share of which also dipped in 2008 and 2009, has only shown small variations since 2010, and decreased in 2017 to 28.3 %.

### THE RELATIVE SHARE OF TAX BASE COMPONENTS DIFFERS GREATLY BETWEEN MEMBER STATES

However, the structure of taxation differs markedly between Member States (Graph 7). Some Member States tend to have a higher proportion of revenue raised from consumption taxes and a somewhat lower proportion from taxes on labour. Croatia and Bulgaria stand out, with around half of all revenues coming from consumption taxes. Taxes on capital range from more than a quarter of total revenue (Luxembourg, United Kingdom, Malta, Cyprus and Belgium) to less than 10 % (Estonia). Taxes on capital and business income are generally more important than those on the stock of capital.

**Graph 6: EU-28 tax revenues according to type of tax base, 2005-2017**

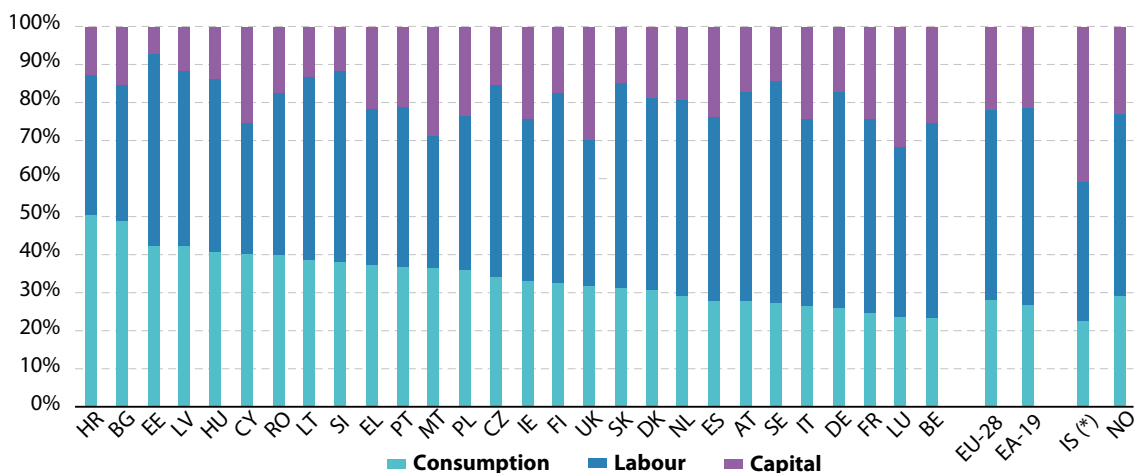
(% of total taxes)



Source: DG Taxation and Customs Union, based on Eurostat data.  
 NB: Figures in some cases do not add up to 100% due to rounding

**Graph 7: Distribution of tax revenues according to type of tax base 2017**

(% of total taxes)



Source: DG Taxation and Customs Union, based on Eurostat data.  
 (\*) IS data from 2016.

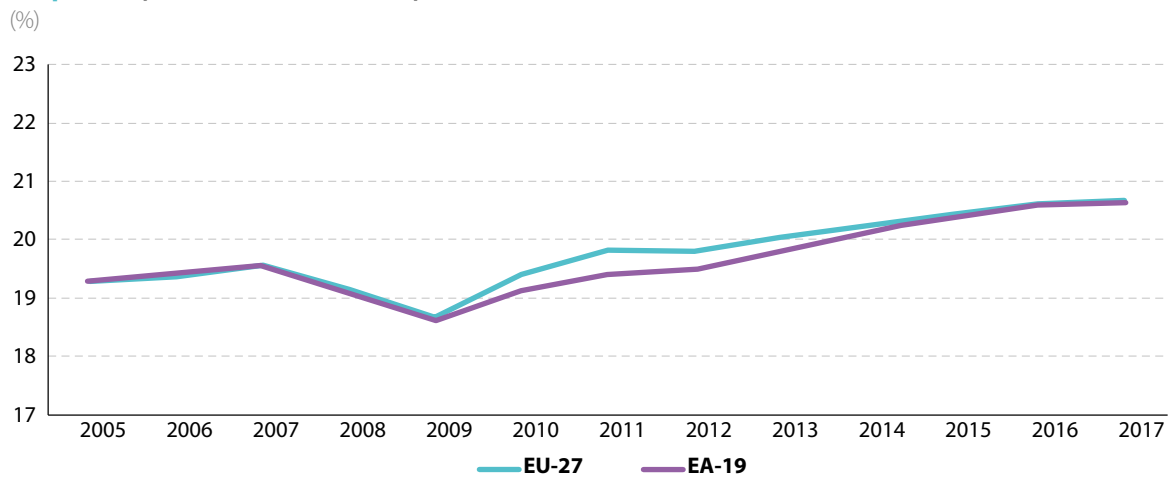
## Taxation of consumption

### THE IMPLICIT TAX RATE ON CONSUMPTION CONTINUED TO RISE IN 2017

The implicit tax rate (ITR) on consumption <sup>(†)</sup> for the EU-27 (all Member States except Croatia) continued its upward path since 2009 (see Graph 8), reaching 20.7 % in 2017, and now stands at almost the same rate as that for the euro area (20.6 %).

EU-28 revenues from consumption taxes as a percentage of total taxation (see Table 40 in Annex A) decreased to the lowest value since 2009 (28.3 % in 2017 versus 28.6 % in 2016).

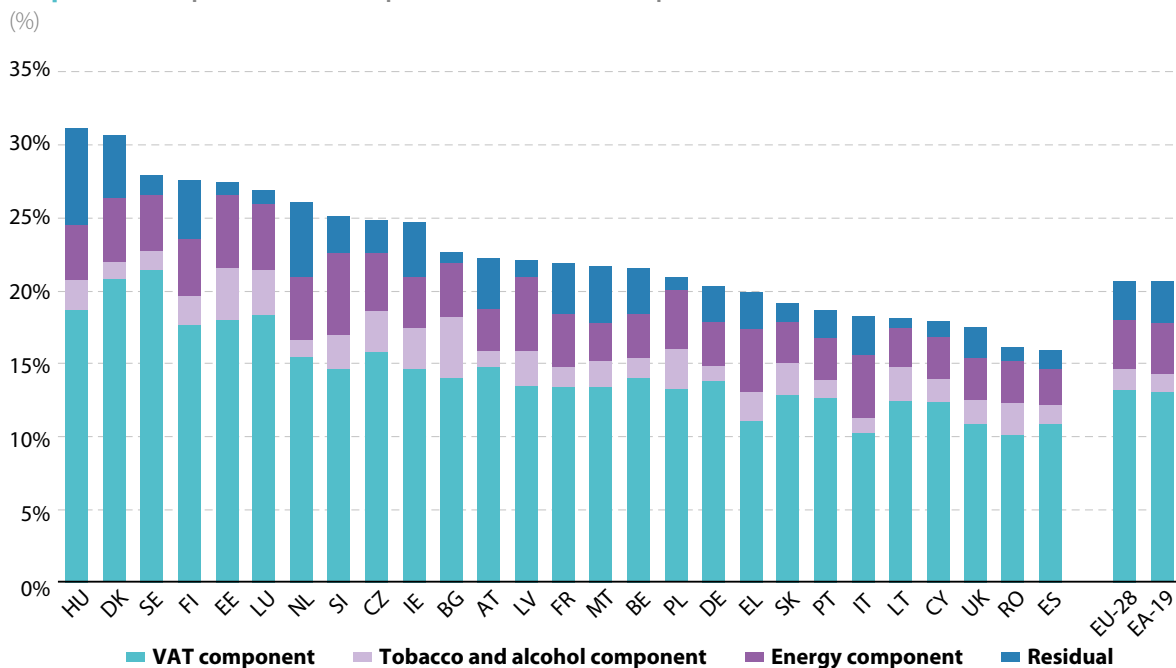
**Graph 8: Implicit tax rate on consumption, 2005-2017**



Source: DG Taxation and Customs Union, based on Eurostat data.  
NB: EU-27 data represent all EU-28 Member States except Croatia.

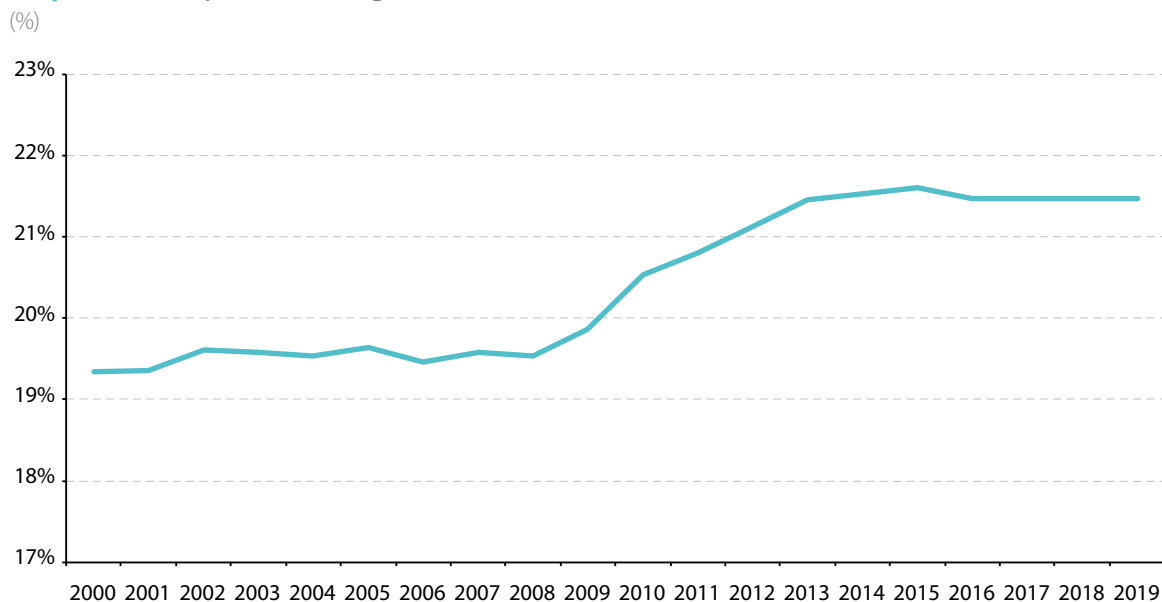
<sup>(†)</sup> The ITR on consumption is the ratio of the revenue from all consumption taxes to the final consumption expenditure of households.

**Graph 9: Decomposition of the implicit tax rate on consumption 2017**



Source: DG Taxation and Customs Union, based on Eurostat data.  
NB: EU-27 data represent all EU Member States except Croatia.

**Graph 10: Development of average standard VAT rate, EU-28, 2000-2019**



Source: DG Taxation and Customs Union.

The ITR on consumption rose in 12 Member States and fell in another 12, while it remained unchanged in the rest (see Table 79 in Annex A). The largest increases were observed in Malta (0.9 pp) and Poland (0.7 pp), while the largest decrease was in Romania (1.4 pp).

### **SIGNIFICANT DIFFERENCES IN THE COMPONENTS OF TAXATION OF CONSUMPTION**

VAT typically accounts for between two thirds and three quarters of the ITR on consumption (Graph 9). In Sweden, VAT represents just over 75 % of the ITR (the highest in the EU), compared with 55.8 % in Greece (the lowest EU value).

However, other non-VAT components are also significant. On average in the EU, energy taxes make up around 16.5 % of the ITR on consumption. These are

mostly composed of excise duties on mineral oils. These taxes are a relatively significant component of the ITR on consumption for Italy, Slovenia and Latvia, but contribute least to the indicator in Malta, Hungary and Austria. The next important category is tobacco and alcohol, which account for 6.9 % of the ITR on average across the EU.

### **NO VAT STANDARD RATE CHANGES AT THE START OF 2019**

The EU-28 average standard rate was 21.5 % at the start of 2019, the same as in 2018 and 2017 (Graph 10). No Member States had changed their standard VAT rates in January 2019. It would appear that rates have been very stable since 2014, following a period of hikes between 2009 and 2013. The highest VAT standard rate is found in Hungary (27 %), followed by Croatia, Denmark and Sweden (all 25 %). The lowest standard rates are in Luxembourg (17 %) and Malta (18 %).



**Table 1: VAT rates in the EU Member States, 2000-2019**  
(%)

	VAT rate	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Belgium	Standard	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	
	Reduced	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12
Bulgaria	Standard	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Czechia	Standard	22	22	22	19	19	19	19	19	19	19	20	20	20	21	21	21	21	21	21	21	21
	Reduced	5	5	5	5	5	5	5	5	5	9	10	10	14	15	15	10/15	10/15	10/15	10/15	10/15	10/15
Denmark	Standard	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	Reduced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany	Standard	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Reduced	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
Estonia	Standard	18	18	18	18	18	18	18	18	18	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	5	5	5	5	5	5	5	5	5	9	9	9	9	9	9	9	9	9	9	9	9
Ireland	Standard	21	20	21	21	21	21	21	21	21	21.5	21	21	23	23	23	23	23	23	23	23	23
	Reduced	12.5 (4.2)	12.5 (4.3)	12.5 (4.3)	13.5 (4.4)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)
Greece	Standard	18	18	18	18	18	18	18	18	18	19	19	19	19	19	19	19	19	19	19	19	19
	Reduced	8 (4)	8 (4)	8 (4)	8 (4)	8 (4)	8 (4)	8 (4)	8 (4)	8 (4)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)
Spain	Standard	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16	16
	Reduced	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)
France	Standard	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6
	Reduced	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)
Croatia	Standard	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Reduced	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Italy	Standard	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)
Cyprus	Standard	10	13	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
	Reduced	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Latvia	Standard	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
	Reduced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lithuania	Standard	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
	Reduced	5	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9
Luxembourg	Standard	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
	Reduced	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)
Hungary	Standard	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	Reduced	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	12 (0)
Malta	Standard	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
	Reduced	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Netherlands	Standard	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
	Reduced	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Austria	Standard	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Poland	Standard	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Reduced	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)
Portugal	Standard	17	17	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
	Reduced	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12	5/12
Romania	Standard	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
	Reduced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Slovenia	Standard	19	19	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	8	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5
Slovakia	Standard	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23	23
	Reduced	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10

	VATRate	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Finland	Standard	22	22	22	22	22	22	22	22	22	22	23	23	23	24	24	24	24	24	24	24	
	Reduced	8/17	8/17	8/17	8/17	8/17	8/17	8/17	8/17	8/17	8/17	9/13	9/13	9/13	10/14	10/14	10/14	10/14	10/14	10/14	10/14	
Sweden	Standard	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Reduced	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	
United Kingdom	Standard	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	15	17.5	20	20	20	20	20	20	20	20	20	
Simple averages		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
EU-28	Standard	19.3	19.4	19.6	19.6	19.5	19.6	19.5	19.6	19.5	19.9	20.5	20.8	21.1	21.5	21.5	21.6	21.5	21.5	21.5	21.5	21.5
EA19	Standard	18.1	18.1	18.5	18.6	18.7	18.7	18.7	18.9	18.8	19.2	19.7	19.9	20.1	20.6	20.7	20.8	20.8	20.8	20.8	20.8	20.8

Source: DG Taxation and Customs Union.

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

Full information on VAT rates is available online ([https://ec.europa.eu/taxation\\_customs/business/vat\\_en](https://ec.europa.eu/taxation_customs/business/vat_en)), including full information on reduced rates and products to which they are applicable.

Country notes.

Bulgaria. The reduced rate increased to 9 % on 1 April 2011.

Czechia. The standard rate decreased to 19 % on 1 May 2004.

Estonia. The standard rate increased to 20 % on 1 July 2009.

Greece. All rates were increased on 1 April 2005. A further general increase occurred on 15 March 2010 (to 5/10 % and 21 %, followed the same year by the increase to 5.5/11 % and 23 %, which occurred on 1 July). The reduced rate increased to 13 % and the super-reduced rate to 6.5 % on 1 January 2011. The super-reduced rate was lowered to 6 % on 20 July 2015. The standard VAT rate was raised from 23 % to 24 %, effective as of 1 June 2016.

Spain. The 2010 increase (the reduced rate was raised to 8 % and the standard rate to 18 %) occurred on 1 July. Both rates were further increased on 1 September 2012 (to 10 % and 21 %).

France. Before 1 April 2000 the standard rate was equal to 20.6 %.

Croatia. The standard rate increased to 23 % on 1 August 2009. A further increase — to 25 % — took place on 1 March 2012.

Ireland. The (super-)reduced rate was 4 % on 1 March 1999 and increased to 4.2 % on 1 March 2000. The rate further increased to 4.3 % on 1 January 2001 and to 4.4 % on 1 January 2004. The rate then increased to 4.8 % on 1 January 2005, and has remained at that rate since then. The standard rate increased to 21 % on 1 March 2002, and further increased to 21.5 % on 1 December 2008. The rate decreased to 21 % on 1 January 2010. The standard rate then increased to 23 % on 1 January 2012, and has remained at that rate since then. An additional reduced rate of 9 % was introduced on 1 July 2011.

Italy. The standard rate increased to 21 % on 17 September 2011. A further increase — to 22 % — took place on 1 October 2013. On 1 January 2016 a 5 % reduced rate for medical, welfare and educational services given by social cooperatives was introduced.

Cyprus. The reduced rate of 5 % was introduced on 1 July 2000, together with an increase in the standard rate from 8 % to 10 %. The standard rate then increased to 13 % on 1 July 2002. The second reduced rate of 8 % was introduced on 1 August 2005. The standard rate increased to 17 % on 1 March 2012, and further increased to 18 % on 14 January 2013. On 13 January 2014 the second reduced rate increased to 9 % and the standard rate increased to 19 %.

Latvia. The reduced rate decreased to 5 % on 1 May 2004. The standard rate decreased to 21 % on 1 July 2012.

Lithuania. A reduced rate (5 %) was introduced on 1 May 2000. The standard rate increased to 19 % on 1 January 2009, and further increased to 21 % on 1 September 2009.

Hungary. The second reduced rate (15 %) was abolished on 1 September 2006. It was reintroduced on 1 July 2009 at 18 %, together with an increase in the standard rate to 25 %.

Netherlands. The standard rate increased to 21 % on 1 October 2012.

Poland. The (super-)reduced rate of 3 % was introduced on 4 September 2000.

Portugal. The standard rate increased to 19 % on 5 June 2002. The rate further increased to 21 % on 1 July 2005, then decreased to 20 % on 1 July 2008. All rates increased by 1 pp on 1 July 2010.

Romania. The second reduced rate (5 %) was introduced on 1 December 2008. The standard rate increased to 24 % on 1 July 2010. The standard rate then decreased to 20 % on 1 January 2016, then further decreased to 19 % on 1 January 2017.

Slovenia. The reduced rate increased to 9.5 % and standard rate increased to 22 % on 1 July 2013.

Slovakia. The second reduced rate (6 %) was introduced on 1 May 2010. It was abolished on 1 January 2011, and at the same time the standard rate increased to 20 %.

Finland. The second reduced rate decreased to 12 % on 1 October 2009. It subsequently increased to 13 % on 1 July 2010, and at the same time the first reduced rate increased to 9 % and the standard rate increased to 23 %.

United Kingdom. The standard rate increased to 20 % on 4 January 2011.

## Taxation of labour

### REVENUE FROM LABOUR TAXES AS A PERCENTAGE OF GDP ROSE SLIGHTLY IN 2017

EU-28 revenues from labour taxation amounted to 19.4 % of GDP in 2017 compared with 19.2 % in 2016 (Annex A, Table 43), with revenue paid by employers and by employees both recording increases. The share of labour tax revenues in GDP rose sharply between 2007 and 2009 (from 18.4 % to 19.2 %), reaching its highest value in 2013: 19.5 %. However, the share of labour taxation in total EU-28 tax revenues (Annex A, Table 44) has fallen since 2010 (from 51.2 % to 49.7 % in 2017). In 2017 the majority of Member States (15) recorded higher labour tax revenues in relation to GDP than the previous year, with the largest increase observed in Greece (0.8 pp) and the sharpest fall in Finland (1 pp).

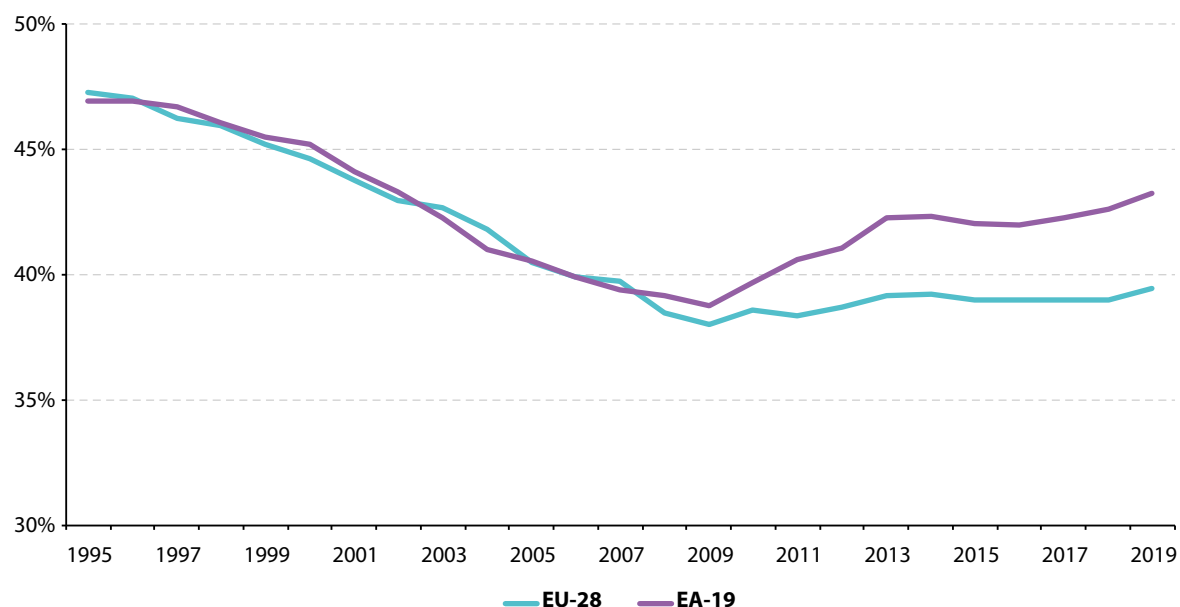
### EU-28 AVERAGE TOP PERSONAL INCOME TAX RATE INCREASED IN 2019

The top PIT rate at the start of 2019 for the EU-28 (simple average) was 39.4 %, slightly higher than 2017, when it was 39 % (Graph 11). It had fallen sharply from 47.2 % in 1995 to 38 % in 2009. Since then the average top rate has increased to around the 39 % level, but has not moved substantially since 2013. The average rate for the euro area increased to 43.2 % in 2019, from 42.6 % in 2018. Lithuania increased its top rate (Table 2) from 15 % to 27 %.

The top PIT rate varies very substantially within the EU, ranging from a minimum of 10 % in Bulgaria to more than 55 % in Sweden and Denmark (see Table 2).

**Graph 11: Development of top personal income tax rate, 1995-2019**

(%, simple averages)



Source: DG Taxation and Customs Union

**Table 2: Top statutory personal income tax rates (including surcharges), 2003–2019**  
(%)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Belgium	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.8	53.8	53.7	53.2	53.2	53.2	53.1	
Bulgaria	29.0	29.0	24.0	24.0	24.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czechia	32.0	32.0	32.0	32.0	32.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Denmark	62.3	62.3	62.3	62.3	62.3	62.3	62.1	55.4	55.4	55.4	55.6	55.6	55.8	55.8	55.8	55.9	55.9	55.9
Germany	51.2	47.5	44.3	44.3	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5
Estonia	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0	20.0	20.0	20.0
Ireland	42.0	42.0	42.0	42.0	41.0	41.0	46.0	47.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0
Greece	40.0	40.0	40.0	40.0	40.0	40.0	40.0	49.0	49.0	49.0	46.0	46.0	48.0	48.0	48.0	48.0	48.0	48.0
Spain	45.0	45.0	45.0	45.0	43.0	43.0	43.0	43.0	45.0	52.0	52.0	52.0	45.0	45.0	43.5	43.5	43.5	43.5
France	54.8	53.4	53.5	45.4	45.4	45.4	45.4	45.4	46.6	50.3	50.3	50.3	50.2	50.2	50.2	51.5	51.5	51.5
Croatia	53.1	53.1	53.1	53.1	53.1	53.1	56.1	50.2	47.2	47.2	47.2	47.2	47.2	47.2	47.2	42.5	42.5	42.5
Italy	46.1	46.1	44.1	44.1	44.9	44.9	44.9	45.2	47.3	47.3	47.3	47.8	48.8	48.8	47.2	47.2	47.2	47.2
Cyprus	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Latvia	25.0	25.0	25.0	25.0	25.0	25.0	23.0	26.0	25.0	25.0	24.0	24.0	23.0	23.0	23.0	23.0	31.4	31.4
Lithuania	33.0	33.0	33.0	27.0	27.0	24.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	27.0
Luxembourg	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	42.1	41.3	43.6	43.6	43.6	43.6	45.8	45.8	45.8	45.8
Hungary	40.0	38.0	38.0	36.0	40.0	40.0	40.0	40.6	20.3	20.3	16.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	51.8
Austria	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Poland	40.0	40.0	40.0	40.0	40.0	40.0	40.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0
Portugal	40.0	40.0	40.0	42.0	42.0	42.0	42.0	45.9	50.0	49.0	56.5	56.5	56.5	56.5	56.2	53.0	53.0	53.0
Romania	40.0	40.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	10.0	10.0	10.0
Slovenia	50.0	50.0	50.0	50.0	41.0	41.0	41.0	41.0	41.0	41.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Slovakia	38.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Finland	52.2	52.1	51.0	50.9	50.5	50.1	49.1	49.0	49.2	49.0	51.1	51.5	51.6	51.6	51.4	51.1	51.1	51.1
Sweden	54.7	56.5	56.6	56.6	56.6	56.4	56.5	56.6	56.6	56.6	56.7	56.9	57.0	57.1	57.1	57.1	57.2	57.2
United Kingdom	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	50.0	50.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0
Iceland	45.6	43.6	41.7	38.7	35.7	35.7	45.2	46.1	46.2	46.2	46.2	46.2	46.2	46.3	46.3	46.3	46.2	46.2
Norway	47.5	47.5	43.5	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	39.0	39.0	38.7	38.5	38.4	38.2	38.2
<b>Simple averages</b>																		
<b>EU-28</b>	42.6	41.8	40.4	39.9	39.7	38.4	38.0	38.5	38.4	38.7	39.2	39.2	39.0	38.9	39.0	39.0	39.0	39.4
<b>EA-19</b>	42.3	41.0	40.6	39.9	39.4	39.1	38.8	39.7	40.6	41.1	42.3	42.3	42.0	42.0	42.3	42.6	42.6	43.2

Source: DG Taxation and Customs Union.

Definition.

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

## General notes.

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

## Country notes.

**Belgium.** Including crisis tax (1995-2002) and (average) local surcharges (Brussels Capital Region rate since 2015). Special Social Security Contributions (capped) is not included.

**Bulgaria.** The net income of sole proprietors is taxed separately (15 % final flat tax — not included in the table)

**Czechia.** In addition to the flat tax rate (15 %), since 2013 a solidarity surcharge (7 %) has also been levied on employment, business and professional income above four times the average wage. The two rates apply to different tax bases and therefore cannot be added together.

**Denmark.** Including local taxes and labour market contribution (8 % in 2015-2019), but excluding church tax. The top rate is further capped (at 51.7 % in 2013-2014, 51.95 % in 2015-2017, 52.02 % in 2018 and 52.05 % in 2019), by a decrease in the state tax if needed. The top rate in the table above includes the labour market contribution, e.g. for 2019 it is calculated as  $8\% + (100\% - 8\%) \times 52.05\% = 55.9\%$ .

**Germany.** In addition, a solidarity surcharge of 5.5 % of the tax liability is applied, subject to an exemption limit.

**Ireland.** Including the 'universal social charge' of 8 % (for self-employed income in excess of EUR 100 000 it is 11 %)

**Greece.** Including the solidarity contribution for 2011-2016 (for 2011-2014 the rate ranged from 1 % to 4 %, with the top rate of 4 % applicable on net annual income exceeding EUR 100 000). From 2015 the rates changed, with a 6 % rate for an annual income of EUR 100 000-500 000, and 8 % for income over EUR 500 000. The top-rate calculation for 2015 and 2016 in the table above includes the solidarity contribution for the income band EUR 100 000-500 000 at the rate of 6 %. From May 2016 the top PIT rate was increased to 45 % and the highest solidarity contribution became 10 % for incomes above EUR 200 000. The top-rate calculation for 2017 in the above table includes the 10 % solidarity contribution for the EUR 220 000 and above income band.

**Spain.** Regional governments can use their own tax schedules. Up to 2016 this was considered equal to the central government tax schedule. Since 2017 the criterion followed is to consider that of the Autonomous Community of Madrid, which is considered the most representative tax scale on various grounds, because each autonomous community applies a different scale, of which currently only one matches the central government tax scale. As a result, the top statutory tax rate decreased in 2017, although the PIT Law tax schedule has remained unchanged.

**France.** Several contributions are added to the PIT, but while the PIT applies to individualised global net personal income, the contributions may vary depending on the income source. The value in the table reflects the top statutory rate for earnings. It includes the top PIT rate (45 %), the general social welfare contribution (CSG, applicable rate: 9.2 %, of which 6.8 % is deductible) and the welfare debt repayment levy (CRDS, rate: 0.5 %). 0.4 % of social contributions are deductible from the base of calculation of the PIT.

**The 2018 Budget Act** introduced the choice between a flat tax and progressive taxation for taxation on capital income. The flat tax on capital income is at 30 %: 12.8 % of income tax and 17.2 % of social contributions (without deductible CSG) on capital income ( $9.9\% + 0.5\% + 4.5\% + 0.3\% + 2\%$ ). If the taxpayer chooses progressive taxation then, with CSG (applicable rate: 9.9 %, of which 6.8 % is deductible) and CRDS, additional social and solidarity levies ( $4.5\% + 0.3\%$  and  $2\%$ ), the top PIT rate becomes:  $(0.45 \times (1 - 0.068) + 0.099 + 0.005 + 0.045 + 0.003 + 0.02) \times 100 = 59.1\%$ .

**The exceptional contribution** for incomes above EUR 250 000 is not shown in the table.

**Croatia.** Including average crisis tax (2009-2011) and surtax for Zagreb (maximal local surtax rate of 18 %).

**Italy.** Including regional and municipal surcharges (values given for Rome) and, from 2011 to 2016, 3 % solidarity contribution (deductible from the tax base). The increases of 0.5 % in 2014 and of 1 % in 2015 correspond to increases in the Latium regional surcharge.

**Cyprus.** Not including the (tax-deductible) special contribution on gross wages (2012-2016) of up to 3.5 % (up to 4 % for (semi)-public employees).

**Latvia.** From January 2018, the previous 23 % flat rate was replaced by three progressive rates: 20 %, 23 % and 31.4 % (the third rate, 31.4 %, is designed as a conditional rate, and it will be calculated only after submission of the annual tax declaration; the PIT part of the solidarity tax is included).

**Luxembourg.** Including crisis contribution in 2011 and solidarity surcharge for the Unemployment Fund (since 2002) of 9 % (for top incomes), but not the IEBT (Impôt d'équilibre budgétaire temporaire) of 0.5 % between 2015 and 2016 (which is added to the Social Security Contributions). Since 1 January 2017 there has been a new rate of 42 % for incomes over EUR 200 004.

**Hungary.** Including solidarity tax (2007-2009). In 2010-2012 rates included the effect of a base increasing component which was applicable in 2010 and 2011 to total earnings, and in 2012 to the part of monthly earnings above HUF 202 000 (EUR 653), roughly the average wage, leading to a two-rate system: 16 % and 20.3 %. In 2013 the base increasing component was phased out and the 16 % tax rate applied to all income. From 2016 this was further reduced to 15 %.

**Austria.** 55 % on taxable income over EUR 1 000 000. This rate is only for the years 2016-2020.

**Portugal.** Including a surcharge levied on all aggregated categories of income (3.5 % from 2013 to 2016, 3.21 % in 2017, phased out in 2018), and an additional solidarity surcharge (top rate 5 % since 2013). (The special rate of 60 % applied to 'unjustified increases' in personal wealth (above EUR 100 000) is not included.)

**Finland.** Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variations in average local taxes.

**Sweden.** Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variations in average local taxes.

**United Kingdom.** Rates given are rates for the fiscal year starting in April. An additional higher rate of 50 % was introduced for income exceeding GBP 150 000 from the 2010-2011 fiscal year, cut to 45 % as of 2013.

**Iceland.** Including surcharges when appropriate and (average of) municipality taxes. The lump-sum taxes for the elderly fund and radio broadcast services are excluded.

**Norway.** Including the 12 % surtax up to 2015. In 2016 the surtax was replaced by a bracket tax, the top rate of which in 2019 is 16.2 % for 'person income' (essentially gross labour and pension income) above NOK 964 800.

## MEASURING THE EFFECTIVE TAX BURDEN ON LABOUR

The picture given by PIT rates alone is incomplete and does not reflect the overall tax burden on labour. It is not only the level and change of the top PIT rates that is relevant; the income level at which they are applied, the progression of other PIT rates applied, the structure of allowances and tax credits and the definition of the tax base also play a role in defining the real or effective tax burden.

Two particular indicators have been developed to measure the effective tax burden on labour: the ITR on labour and the tax wedge. The first of these measures the overall tax burden on all employed labour. It does so by dividing taxes and social contributions on employed labour income by total compensation of employees and payroll taxes. It is an overall aggregate indicator based on macroeconomic variables in the national accounts. The second indicator, the tax wedge, takes a different

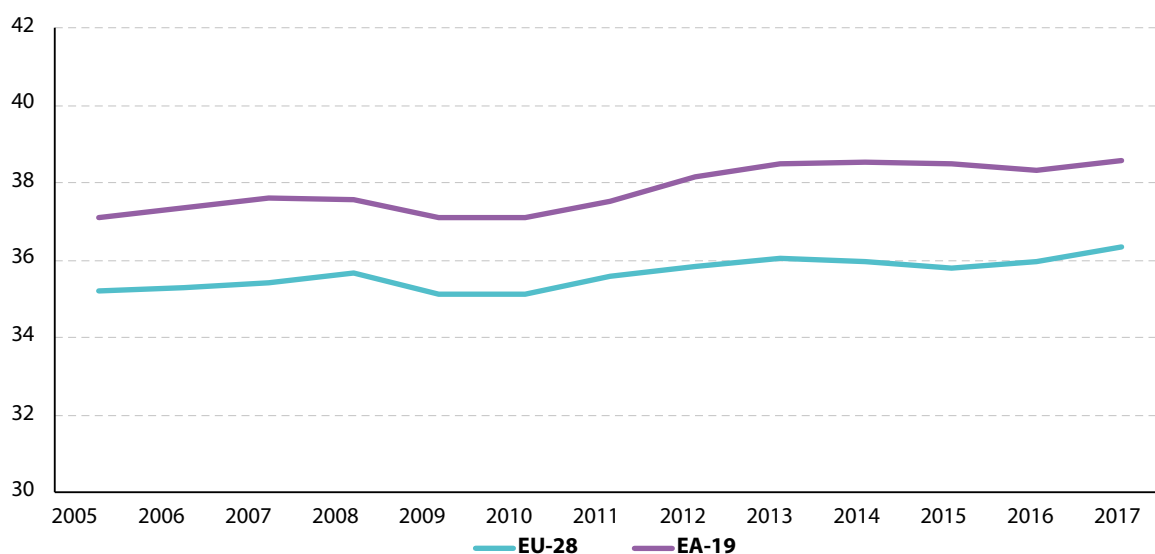
approach by choosing a number of typical taxpayer scenarios, in terms of household composition and income levels, and in each case applying the tax rules of the country concerned to calculate the effective tax rate. It also includes PITs and employee and employer social security contributions, but deducts family allowances. The differences between the two measures, along with their advantages and disadvantages, are presented in more detail in Annex B.

## OVERALL TAX BURDEN ON LABOUR REACHED A NEW HIGH IN 2017

The ITR on labour for the EU-28 was 36.3 % in 2017 (Graph 12), 1.2 pp above its level in 2010 and 0.3 pp up compared to 2016. There is a significant gap between the ITR on labour in the euro area (38.6 % in 2017) and that in the EU-28: above 2 pp.

**Graph 12: Implicit tax rate on labour, 2005-2017**

(%, base-weighted averages)



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

The level of tax burden on labour varies substantially between Member States <sup>(5)</sup>. The highest ITRs on labour are found in Greece (43.3 % in 2017), Italy (42.4 %) and Belgium (42 %), and the lowest in Bulgaria and Malta (24.3 % in both cases) and the United Kingdom (25.9 %). Of the EU-28, the majority registered increases in the ITR on labour between 2016 and 2017 (see Table 80 in Annex A), the largest rise being in Greece (from 41.1 % in 2016 to 43.3 % in 2017) and the steepest decline in Hungary (from 40.9 % to 39.5 %).

<sup>(5)</sup> It should be noted that wage subsidies (including some reductions in social security contributions) are not taken into account.

### TWO THIRDS OF LABOUR TAXES ARE SOCIAL CONTRIBUTIONS AND PAYROLL TAXES

In most Member States, social contributions account for a much greater share of labour taxes than PIT. On average in the EU, two thirds of the overall ITR on labour consists of social contributions and payroll taxes paid by

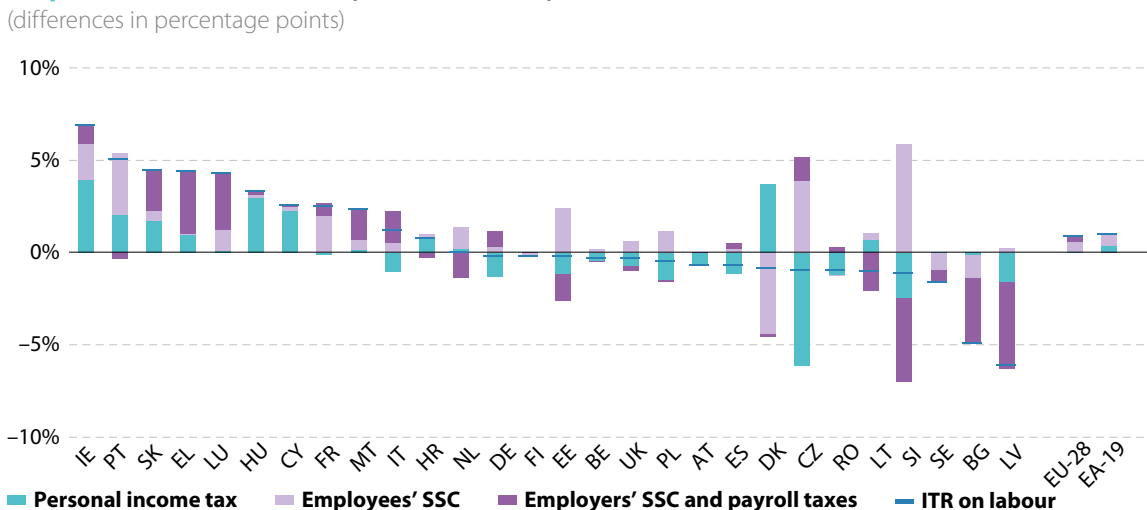
employees and employers (see Graph 13). In Denmark, where social contributions are very low as most welfare spending is financed out of general taxation, PITs account for 96 % of the ITR on labour. In Ireland and Malta, PIT is also a relatively large component of the ITR (60 % and 51 % respectively). In Croatia, on the other hand, PIT is less than 18 % of the ITR on labour.

**Graph 13: Composition of the implicit tax rate on labour, 2017**



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

**Graph 14: Evolution of the composition of the implicit tax rate on labour, 2007-2017**



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

Between 2007 and 2017, 11 Member States increased their ITR on labour, and in several the components of the ITR changed markedly over the period (see Graph 14). For the EU-28 the ITR on labour rose by 0.9 pp, mostly owing to increases in employees social contributions.

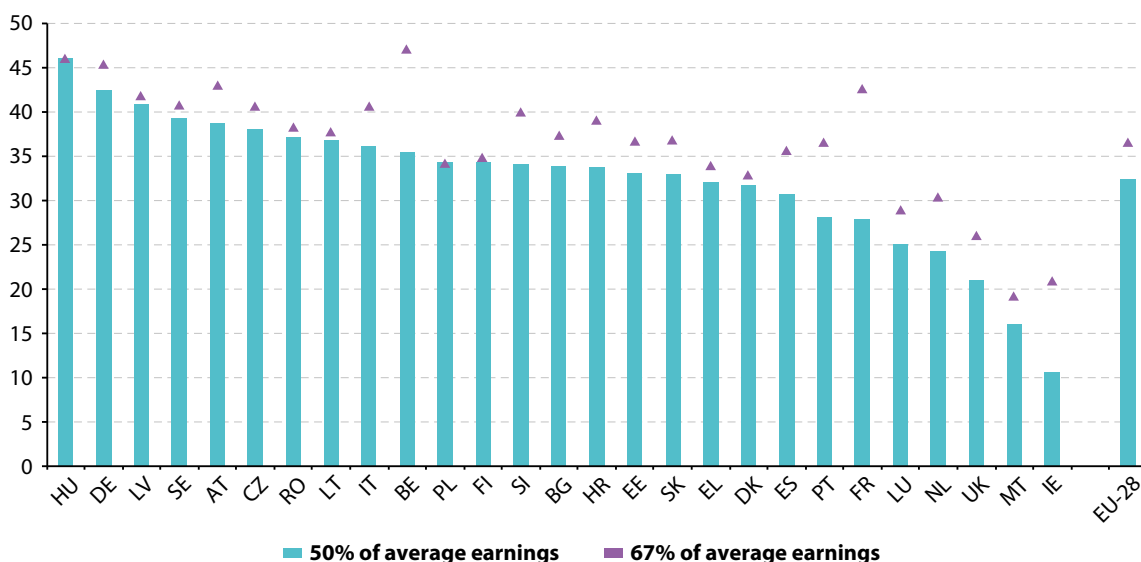
### OVERALL EU-28 TAX WEDGE FOR LOW EARNERS FELL IN 2017, BUT MIXED DEVELOPMENTS IN MEMBER STATES

The discussion above, based on the ITR on labour, gives a picture of the average tax burden on labour

across all income classes. The 'tax wedge' indicator aims at exploring the burden of taxation across different categories of household (e.g. single person, married couple, etc.) and income level (e.g. workers on 50 %, 67 %, 100 %, etc. of average wage).

Policymakers have made efforts in recent years to target labour tax cuts on the bottom end of the wage scale in order to boost the employability of low-skilled workers.

**Graph 15: Tax wedges for a single worker with 50 % (and 67 %) of average earnings, no children, 2017**  
(% of total labour costs)



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

Table 3 and Graph 15 present tax-wedge data for low income earners. Focusing on the tax wedge for a single worker without children at 50 % of average earnings <sup>(6)</sup>, the EU-28 average was 32.4 % in 2017 compared with 32.5 % the previous year. Hungary, Germany and Latvia had rates above 40 %, while Ireland, Malta and the United Kingdom registered the lowest rates. Ten Member States

recorded a year-on-year fall, 13 an increase and four no change. Lithuania showed the greatest decline (2.6 pp), while Estonia held the sharpest increase (3 pp more in 2017 than in 2016). Over the last decade, the United Kingdom and Lithuania showed the biggest changes in tax wedge: decreases of 6.3 pp and 5.4 pp respectively.

<sup>(6)</sup> The 50 % case may not capture 'low wages' in every country, and it is always useful to analyse the wage distribution.



**Table 3: Tax wedges for a single worker with 50 % of average earnings, no children, 2006-2017**  
(% of total labour costs)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference 2007-2017
Belgium	39.8	40.0	41.0	41.1	41.8	42.2	42.6	41.4	41.1	40.3	36.1	35.5	-4.5
Bulgaria	:	:	35.1	33.8	32.5	33.6	33.6	33.6	33.6	33.6	33.6	34.3	:
Czechia	38.4	38.7	36.7	35.4	35.7	36.6	36.3	36.3	36.6	37.0	37.4	38.1	-0.6
Denmark	34.1	34.3	34.0	33.4	32.2	32.5	32.8	32.3	32.1	32.3	32.2	32.1	-2.2
Germany	43.8	43.3	42.9	42.2	41.7	42.4	42.4	42.0	42.0	42.2	42.3	42.4	-0.9
Estonia	35.5	36.2	35.7	36.3	37.3	37.7	38.0	37.6	37.8	36.9	33.8	36.8	0.6
Ireland	7.8	7.8	7.8	9.1	9.7	10.4	11.0	11.0	11.2	10.7	10.6	10.6	2.8
Greece	34.4	34.4	34.4	34.4	34.4	38.1	38.2	34.5	33.3	32.2	32.7	33.1	-1.3
Spain	32.0	30.9	29.3	29.7	30.5	31.3	31.9	32.1	32.3	30.6	30.6	30.7	-0.2
France	31.5	32.3	33.2	33.5	34.1	34.9	34.8	31.6	31.2	31.0	27.7	27.9	-4.3
Croatia	:	:	:	:	:	:	:	32.6	33.8	32.7	32.9	31.7	:
Italy	39.4	39.3	39.8	40.1	40.7	41.3	41.5	41.8	37.8	36.3	36.3	36.2	-3.1
Cyprus	11.9	11.9	:	:	:	:	:	:	:	:	:	:	:
Latvia	40.4	39.5	37.7	38.2	42.4	42.2	42.3	41.9	41.1	40.8	41.0	40.9	1.4
Lithuania	38.6	39.4	38.9	37.1	36.9	37.1	37.4	37.8	36.8	37.3	36.5	34.0	-5.4
Luxembourg	24.6	25.2	24.9	23.9	24.2	25.8	25.4	26.1	26.4	27.1	27.1	25.1	-0.1
Hungary	40.1	43.1	43.4	42.7	41.0	43.1	45.4	48.2	49.0	49.0	48.2	46.2	3.1
Malta	14.7	14.4	14.5	14.2	14.8	15.5	16.0	16.3	15.8	16.1	15.8	16.1	1.7
Netherlands	27.5	27.4	28.1	27.8	28.3	28.1	27.9	28.6	26.9	26.9	24.3	24.3	-3.1
Austria	38.7	39.4	39.9	38.0	38.4	39.0	39.4	40.4	40.2	40.5	39.4	38.8	-0.5
Poland	36.7	36.0	32.5	32.1	32.3	32.5	33.8	33.9	34.1	34.3	34.1	34.3	-1.7
Portugal	30.5	30.5	30.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	-2.4
Romania	:	:	39.9	42.0	42.3	42.2	42.2	39.7	40.0	37.3	36.7	37.2	:
Slovenia	38.6	38.4	35.0	34.9	33.7	33.8	33.6	33.5	33.6	33.7	33.8	34.1	-4.2
Slovakia	32.2	32.5	33.3	31.0	31.4	33.2	34.1	35.7	36.0	31.9	32.8	33.8	1.3
Finland	35.3	35.3	35.2	33.7	33.5	33.4	33.1	33.9	34.3	34.1	34.3	32.9	-2.4
Sweden	44.4	41.6	40.9	39.6	39.0	39.1	39.1	39.3	38.8	39.0	39.2	39.3	-2.3
United Kingdom	27.1	27.4	26.5	25.7	26.1	24.3	23.5	22.0	21.1	20.8	21.1	21.1	-6.3
Iceland	24.7	23.5	24.3	21.6	23.3	24.7	24.6	25.2	25.4	26.1	26.8	26.9	3.4
Norway	31.3	31.2	31.2	31.0	31.0	31.3	31.1	31.1	30.8	30.7	30.1	29.7	-1.5
EU-28	32.7	32.8	33.5	33.0	33.2	33.8	34.0	33.8	33.5	33.1	32.5	32.4	-0.3
EA-19													

Source: European Commission tax and benefits indicator database based on OECD tax-benefit model.

## Taxation of capital

### CAPITAL TAXATION: OVERALL CAPITAL REVENUES INCREASE AND ARE ABOVE 2008 LEVEL

In 2017, EU-28 revenues from taxes on capital, which include taxes on the capital income of households and corporations and on capital stocks, represented 8.6 % of GDP: 0.2 pp above the level in 2016 (Table 53 in Annex A), and also higher than the revenues, as % of GDP, in 2008 (8.5 %). These revenues fell during the crisis but have gradually edged upwards since 2010 both in euros and as a proportion of GDP.

## IMPLICIT TAX RATE ON CAPITAL

Statutory tax rates do not reflect the effective level of taxation. Different statutory rates may be applied at different income thresholds, while allowances, exemptions and tax credits can modify the actual amount of tax paid. Consequently, various attempts have been made to calculate estimates of the real or effective tax rate faced by taxpayers. One of these, the ITR on capital, is based on national accounts aggregates and attempts to measure what percentage of the potential capital tax base is actually collected in revenue. This section presents data for the overall ITR on capital, along with two alternative measures for the ITR on corporate income.

## OVERALL IMPLICIT TAX RATE ON CAPITAL

The ITR on capital is defined as the ratio between taxes on capital and the aggregate of capital and savings income. The numerator includes taxes levied on the income earned from savings and investments by households and corporations, taxes related to stocks of capital stemming from savings and investment in previous periods and taxes on transactions of assets. A full definition and description of the methodology for the ITR on capital can be found in Annex B.

It should be noted that the capital tax base components (the denominator of the ITR) are only an approximate

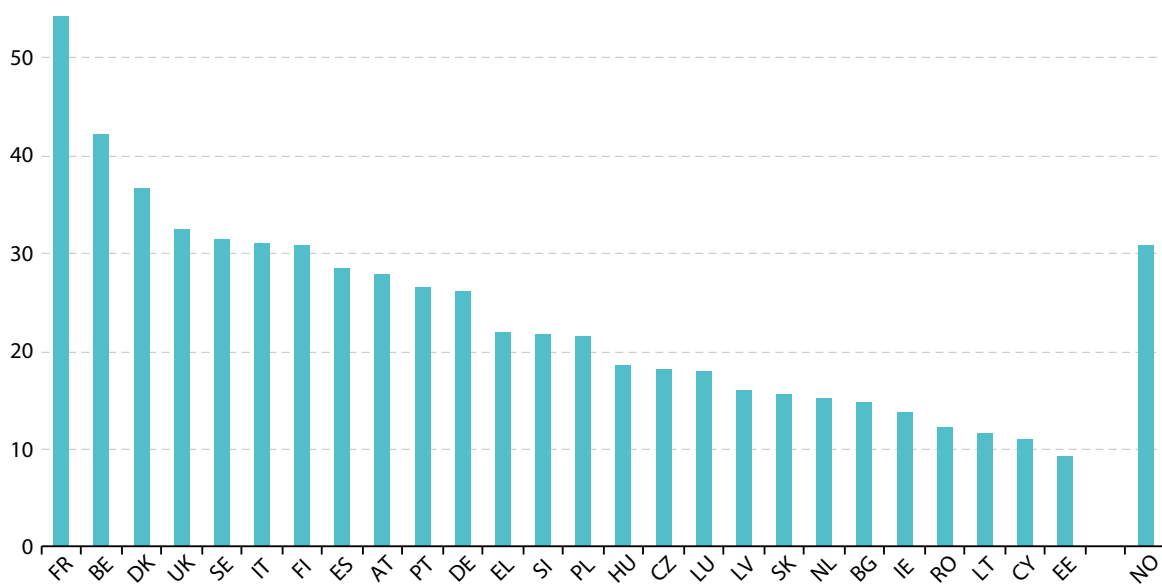
measure of the worldwide capital income of a country's residents for domestic purposes, and the ITR denominator may differ from the statutory tax base defined in legislation for the following reasons.

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

Table 4 shows the overall ITR on capital estimates for the 2000-2017 period. The table does not provide estimates for Malta due to a lack of sectoral data.

**Graph 16: Overall ITR on capital, 2017**

(%)



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

In 2017 the highest rates were in France (54.2 %) and Belgium (42.1 %). The values for Denmark, the United Kingdom, Sweden, Italy and Finland were above 30 %. The lowest rates were in Estonia (9.2 %) and Cyprus (10.9 %). Cyprus registered the greatest drop in 2017 (8.6 pp), while Luxembourg showed the greatest increase (8.3 pp).

### IMPLICIT TAX RATE ON CORPORATE INCOME

In this section two alternative indicators are provided for the ITR on corporate income. The first, the 'traditional' version, is the one that has been published in previous editions of *Taxation trends*. The second, the 'no dividends' version, is a new variant that excludes dividends from the denominator.

**Table 4:** Overall implicit tax rate on capital, 2000-2017  
(%)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Diff. 2000 to 2017 (°)
Belgium	28.8	28.8	29.9	30.9	31.6	31.2	31.9	30.2	31.0	28.4	27.4	29.6	34.4	37.4	37.2	37.5	36.4	42.1	13.3
Bulgaria	10.6	13.2	10.9	11.3	11.2	10.0	10.7	16.3	14.3	11.5	10.9	9.8	10.9	12.9	13.3	13.7	13.7	14.7	4.2
Czechia	18.9	19.7	21.4	21.8	21.6	19.9	19.6	19.8	18.5	17.7	16.9	17.1	17.7	18.5	17.2	17.3	18.0	18.2	-0.7
Denmark	32.1	27.5	27.6	33.3	40.4	45.3	38.7	40.3	35.8	31.8	38.7	36.5	37.6	33.3	39.9	34.7	35.7	36.6	4.4
Germany	26.4	19.9	18.8	19.4	19.4	20.4	21.1	21.4	21.2	20.4	19.2	20.9	22.7	23.3	23.4	24.0	25.4	26.1	-0.3
Estonia	7.0	5.8	7.4	8.7	8.7	8.4	8.6	9.4	11.1	14.5	9.4	7.4	8.1	9.0	9.5	11.9	10.7	9.2	2.1
Ireland	17.2	17.2	16.3	18.6	19.8	22.0	26.9	25.0	21.8	17.6	15.7	15.2	15.1	14.7	14.9	13.1	13.4	13.6	-3.5
Greece	19.1	16.4	16.8	15.8	14.6	16.9	16.0	16.0	17.1	18.0	17.2	19.9	20.0	20.9	21.5	22.5	24.1	21.9	2.8
Spain	27.9	26.5	27.9	28.8	31.8	36.0	40.0	42.9	32.1	27.2	26.2	25.8	27.6	27.6	28.6	30.2	28.4	28.5	0.6
France	43.5	43.0	41.7	41.4	43.0	44.9	46.4	44.6	43.2	43.8	43.1	45.4	49.9	52.9	52.0	50.0	52.0	54.2	10.7
Croatia	:	:	23.1	22.6	19.8	19.1	21.0	22.7	21.9	23.0	18.5	18.5	17.6	:	:	:	:	:	:
Italy	24.5	24.4	24.8	26.5	25.0	24.7	27.9	30.0	29.8	30.9	28.6	28.9	33.7	34.6	33.4	33.8	31.6	31.0	6.5
Cyprus	18.9	17.4	17.5	15.9	20.3	23.6	27.7	38.1	30.2	23.4	21.7	19.8	19.7	21.8	22.0	35.8	19.5	10.9	-7.9
Latvia	16.3	16.1	12.7	11.2	11.4	12.8	15.1	17.3	21.6	13.6	12.9	12.7	14.1	14.4	15.7	16.4	17.8	16.0	-0.3
Lithuania	9.4	8.0	7.7	8.9	10.6	11.2	13.8	13.2	14.9	15.3	11.8	9.7	10.3	10.0	10.3	11.8	12.5	11.6	2.2
Luxembourg	10.2	7.5	10.4	9.2	9.0	7.7	7.4	6.0	10.2	8.5	9.4	9.0	6.7	5.6	7.8	7.7	9.6	17.9	7.7
Hungary	18.2	18.1	16.5	18.6	18.4	18.7	18.2	21.3	21.2	24.6	22.8	20.4	23.1	18.9	18.6	18.4	19.8	18.5	0.3
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	18.2	18.9	18.1	16.3	15.9	14.2	13.9	13.2	14.3	11.3	10.5	9.2	9.5	9.5	11.4	11.6	13.1	15.2	-3.0
Austria	26.4	32.8	27.2	25.8	26.2	23.9	23.0	24.1	25.2	24.1	23.2	23.6	23.5	26.9	27.0	28.8	28.1	27.9	1.5
Poland	20.4	20.8	21.8	20.3	18.7	19.8	21.0	24.6	24.2	19.6	18.3	18.3	19.4	18.6	18.4	19.4	21.3	21.5	1.1
Portugal	28.4	27.4	28.6	28.8	24.4	24.4	25.6	28.1	30.4	26.0	25.4	27.7	25.6	27.5	25.4	25.7	25.1	26.6	-1.8
Romania	17.6	17.0	17.0	18.6	15.6	14.3	14.6	13.6	13.4	11.0	11.5	13.0	11.4	11.1	13.1	13.8	14.1	12.2	-5.4
Slovenia	18.0	18.7	18.6	18.8	21.0	25.2	25.2	26.6	24.3	22.7	25.3	23.6	25.4	22.6	21.9	21.6	21.9	21.7	3.7
Slovakia	18.4	16.4	16.8	16.8	13.8	13.8	12.5	11.9	12.0	10.9	10.2	10.2	10.8	12.8	14.3	15.4	15.3	15.6	-2.8
Finland	40.6	27.6	30.3	28.0	27.9	28.6	27.4	28.8	28.9	29.3	29.2	28.6	29.3	33.5	30.6	29.6	30.8	30.7	-10.0
Sweden	38.9	29.8	26.6	26.5	25.6	31.6	26.8	30.9	24.5	29.5	27.6	28.3	27.4	29.6	28.8	29.0	29.5	31.4	-7.5
United Kingdom	34.2	35.1	32.7	29.6	33.0	33.8	35.6	37.3	37.8	32.9	32.5	30.5	30.5	30.8	28.9	30.9	32.1	32.4	-1.8
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	42.5	42.9	43.1	39.8	41.0	41.0	42.6	41.1	42.1	42.6	42.6	43.1	40.6	36.5	33.2	29.8	29.5	30.8	-11.7

(°) Or between the last and the first year with available data.

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

The ITR on corporate income, in its 'traditional' version, is defined as the ratio between revenue from taxes on income/profits of corporations (including holding gains) and all taxable capital and business income of corporations (the full definition can be found in Box F.4 of Annex B). The numerator comprises taxes raised on corporate income <sup>(7)</sup> and the denominator is defined as the sum of the net operating surplus and property income balance of the corporate sector.

Table 5 shows the 'traditional' ITR on corporate income estimates for the 2000-2017 period. In 2017, France, Slovakia and Portugal had ITRs on corporate income values above 25 %, whereas Lithuania, Estonia and Luxembourg had the lowest rates.

The 'no dividends' version of the ITR on corporate income employs the same numerator as the 'traditional' version, but the denominator excludes all dividends, i.e. it is defined as the sum of the net operating surplus and property income balance (excluding all dividends) of the corporate sector <sup>(8)</sup>. The argument for excluding dividends is that there is a widespread tax exemption for received dividends, notably due to the EU parent-subsidiary directive<sup>9</sup>, and that paid dividends are not tax-deductible. Therefore a positive or negative net

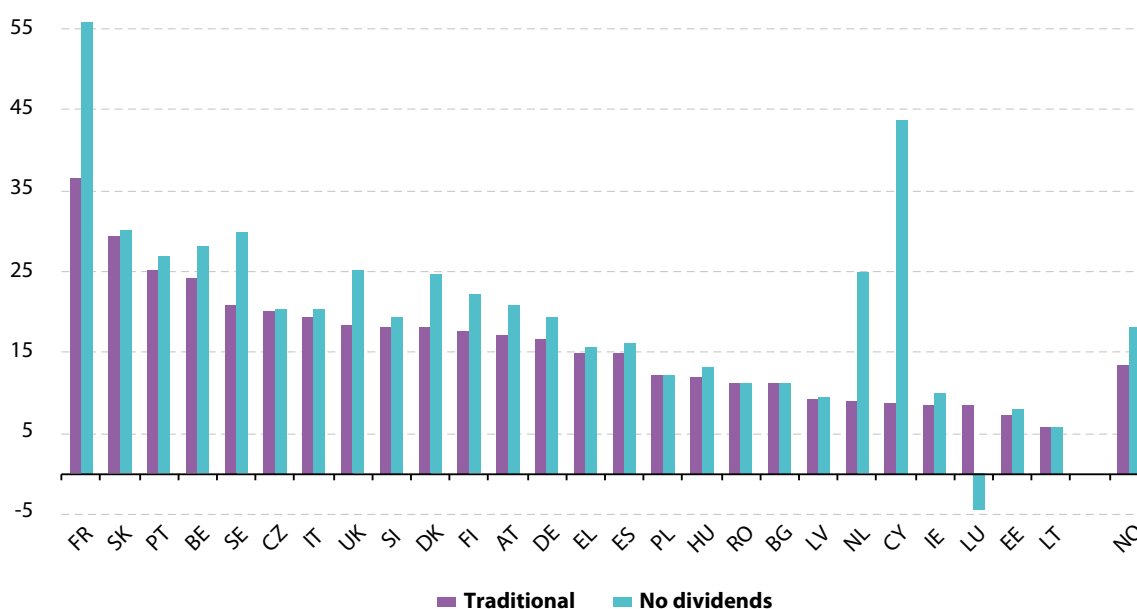
receipt of dividends artificially inflates or deflates the real taxable corporate base.

Table 6 shows estimates of the new version of the ITR on corporate income for the 2000-2017 period. Looking at the most recent year, France and Cyprus recorded values above 40 %, while Slovakia and Sweden had values around 30 %. At the lower end, Luxembourg had a negative ITR value <sup>(10)</sup>, and the Baltic countries (Lithuania, Estonia and Latvia) had ITRs below 10 %.

Graph 17 displays the differences between the two versions of the ITR on corporate income in 2017. At first glance, the figure sets out a clear division between Member States in terms of the magnitude of differences observed between both indicators. These differences are significantly larger (more than 10 pp) in four Member States: France, Cyprus, Netherlands and Luxembourg.

Some of the evolution in the ITRs on corporate income can be explained by changes over time in the tax base (i.e. in the denominator of the ITRs). Table 7 shows estimates of the 'traditional' corporate-tax-base-to-GDP ratio for the whole of the 2000-2017 period, while Table 8 shows estimates of the 'no dividends' corporate-tax-base-to-GDP ratio.

**Graph 17: ITR on corporate income differences (traditional version versus no dividends version), 2017**  
(%)



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

<sup>(7)</sup> Revenues from local/regional corporate taxes are also added in the case of Germany, Italy and Austria.

<sup>(8)</sup> Specifically, the denominator is the same as the traditional version in Box F.4 of Annex B, except that it excludes all of the dividend items under D42.

<sup>(9)</sup> Council Directive 2003/123/EC, Official Journal L 007, 13/01/

<sup>(10)</sup> The negative value for Luxembourg of the 'no dividends' ITR on corporate income is due to a very high negative net value of D44\_S12 'Insurance property income attributed to policyholders paid by financial corporations', which makes the overall ITR base negative.

Table 5: Implicit tax rate on corporate income (traditional version), 2000-2017

(%)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Diff. 2000 to 2017 (1)	
Belgium	22.9	22.6	21.8	21.0	20.1	19.7	20.9	19.6	20.0	14.4	13.3	15.3	17.4	18.2	17.7	18.4	17.6	24.1	1.2	
Bulgaria	17.5	19.4	14.9	15.7	15.5	12.1	14.6	28.9	27.6	15.5	12.9	10.9	10.1	12.6	12.0	11.2	11.2	11.2	11.2	-6.3
Czechia	25.4	26.6	30.1	30.5	28.6	25.3	24.2	24.2	23.2	22.0	21.6	20.9	21.7	22.8	20.1	19.2	20.1	20.2	20.2	-5.2
Denmark	20.0	18.4	17.8	20.6	21.9	23.4	23.9	23.4	18.1	14.7	15.2	13.7	16.3	17.2	16.2	15.2	15.6	18.2	18.2	-1.8
Germany	21.7	11.4	10.8	12.4	13.0	13.8	14.9	14.2	13.7	11.6	11.8	13.9	16.1	15.8	15.2	14.6	15.6	16.8	16.8	-4.9
Estonia	4.1	2.9	4.6	6.4	6.8	5.6	5.7	6.6	8.1	12.9	6.8	5.0	5.9	7.4	7.9	10.3	8.8	7.4	7.4	3.3
Ireland	10.9	10.9	10.5	11.0	11.1	11.5	13.5	12.2	11.8	9.5	8.7	7.8	7.8	7.6	7.5	7.3	8.0	8.6	8.6	-2.3
Greece	29.8	23.4	27.4	22.3	19.9	25.0	21.0	18.8	19.3	25.4	25.1	20.2	11.8	10.9	17.1	17.4	20.7	15.1	15.1	-14.7
Spain	27.6	26.0	28.1	28.9	33.3	38.6	42.2	45.4	23.1	16.2	14.5	15.3	17.4	16.2	15.4	17.2	15.2	14.9	14.9	-12.7
France	31.5	33.9	28.8	24.8	27.6	28.2	35.2	32.5	30.3	22.5	28.9	30.8	35.6	38.2	35.6	30.6	32.8	36.4	36.4	5.0
Croatia	:	:	34.8	33.6	23.5	23.1	26.1	27.1	27.3	37.5	27.7	26.9	24.2	:	:	:	:	:	:	:
Italy	17.8	21.7	19.6	18.2	18.5	19.4	24.6	29.0	30.4	27.0	24.0	23.8	27.4	30.4	25.4	24.0	20.0	19.5	19.5	1.7
Cyprus	20.7	20.6	20.7	15.6	21.5	26.8	33.4	37.9	32.6	25.6	20.6	18.7	18.6	20.4	20.6	44.9	18.7	8.6	8.6	-12.0
Latvia	10.8	10.6	9.5	7.2	8.0	9.7	12.5	16.1	23.5	11.6	7.6	7.3	8.9	9.1	9.4	10.2	11.5	9.2	9.2	-1.5
Lithuania	3.6	2.4	2.5	5.5	7.2	7.9	10.9	9.6	11.1	8.2	3.7	2.7	4.3	4.5	4.6	5.7	6.4	5.7	5.7	2.1
Luxembourg	5.8	4.3	6.8	5.8	5.1	4.1	3.4	2.9	5.3	4.6	5.2	4.5	3.3	2.7	3.6	3.3	4.1	8.5	8.5	2.7
Hungary	32.5	28.1	19.3	19.3	18.0	17.7	15.0	18.1	18.7	20.0	9.9	8.4	11.0	10.0	10.6	10.6	14.0	12.1	12.1	-20.5
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	15.8	14.4	15.1	13.6	12.7	10.9	10.0	8.9	9.6	6.8	6.0	5.5	5.8	5.4	6.2	7.0	8.4	8.9	8.9	-6.8
Austria	16.5	25.3	18.1	16.9	16.2	14.1	13.6	14.8	15.8	12.6	12.7	13.2	12.8	15.6	15.3	16.3	17.3	17.2	17.2	0.7
Poland	36.2	38.3	37.1	21.8	16.3	16.8	17.7	19.9	19.9	14.1	12.0	11.7	12.7	10.5	10.4	10.3	11.3	12.1	12.1	-24.1
Portugal	34.3	29.1	30.8	29.4	26.5	25.7	26.2	28.4	35.8	25.8	23.1	26.4	22.0	25.8	21.2	23.7	22.5	25.0	25.0	-9.2
Romania	30.8	41.0	28.7	22.8	20.5	19.1	17.0	13.1	12.0	8.8	11.8	12.9	9.4	11.0	11.2	12.0	12.0	11.3	11.3	-19.5
Slovenia	26.2	27.8	29.0	25.6	28.6	41.9	36.2	36.1	31.7	28.3	31.1	26.6	24.2	20.4	18.7	17.9	18.6	18.3	18.3	-7.9
Slovakia	43.4	33.4	37.0	37.5	23.7	24.4	20.5	19.8	21.3	22.7	18.2	17.8	18.0	22.6	27.0	29.1	28.8	29.3	29.3	-14.1
Finland	32.0	19.0	22.8	19.6	19.3	18.4	16.6	18.2	19.2	17.9	18.1	18.3	17.4	21.3	14.8	14.6	16.5	17.7	17.7	-14.3
Sweden	28.3	19.9	16.4	16.3	16.5	21.9	17.2	21.5	15.7	20.6	21.0	22.3	19.6	21.8	20.5	19.1	19.1	20.9	20.9	-7.4
United Kingdom	52.1	51.5	38.3	25.4	30.6	31.9	30.4	32.4	25.4	20.5	24.3	19.9	19.2	17.7	16.0	17.3	19.6	18.4	18.4	-33.7
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	21.5	20.8	21.3	18.8	19.8	18.4	19.7	19.0	17.9	19.4	19.6	18.8	17.4	15.4	14.6	11.9	13.1	13.4	13.4	-8.1

(1) Or between the last and the first year with available data.

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

**Table 6: Implicit tax rate on corporate income (no dividends version), 2000-2017**  
(%)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Diff. 2000 to 2017 (1)	
Belgium	27.6	28.6	26.2	24.3	22.9	23.1	25.3	24.1	25.0	18.3	16.6	18.9	21.1	23.2	22.7	22.8	23.1	28.0	0.4	
Bulgaria	17.5	19.4	14.9	15.8	15.5	12.1	14.6	29.1	27.3	15.6	12.9	11.0	10.2	12.6	12.0	11.3	11.2	11.3	-6.2	
Czechia	25.4	26.7	30.1	30.5	28.8	26.2	25.4	24.7	23.6	22.4	22.0	21.3	22.2	23.4	20.4	19.6	20.4	20.5	-4.9	
Denmark	22.3	23.3	23.0	24.4	24.8	29.7	32.7	32.1	26.8	21.0	21.4	19.1	22.3	23.2	21.4	21.2	21.2	24.5	2.2	
Germany	24.3	12.8	12.0	13.6	14.3	15.3	16.5	15.7	15.5	13.0	13.4	15.7	18.4	18.4	17.5	17.1	18.1	19.5	-4.8	
Estonia	4.1	2.9	4.6	6.5	7.0	5.8	5.8	7.0	9.1	13.6	7.0	5.2	6.3	8.1	8.3	11.0	9.4	8.1	4.0	
Ireland	11.0	11.0	11.2	11.8	12.1	12.5	15.5	13.8	13.9	10.9	10.0	9.0	9.6	9.3	9.0	8.2	9.4	10.0	-1.0	
Greece	29.9	23.5	27.5	22.4	20.0	25.1	21.2	19.0	19.6	25.6	25.4	20.4	12.0	11.1	17.5	17.6	21.0	15.7	-14.1	
Spain	28.6	28.2	30.4	31.7	37.2	44.1	48.9	53.0	27.3	18.5	17.3	18.0	19.6	18.2	17.2	19.0	16.9	16.2	-12.4	
France	34.9	40.3	33.9	28.9	32.4	34.7	45.4	40.7	40.1	31.3	39.8	44.5	55.0	60.2	55.4	47.1	47.2	55.9	21.0	
Croatia	:	:	35.4	34.3	25.5	24.2	26.9	28.6	28.8	37.6	28.9	27.7	24.5	:	:	:	:	:	:	
Italy	18.5	22.9	20.5	18.8	19.4	20.5	26.3	31.8	32.6	28.5	25.8	25.7	30.1	32.7	27.8	26.4	20.9	20.5	2.0	
Cyprus	52.9	55.7	44.2	31.2	85.5	97.4	160.6	158.5	71.6	48.9	46.5	31.7	32.5	35.2	41.5	41.2	38.7	43.8	-9.2	
Latvia	10.8	10.6	9.5	7.2	8.0	9.7	12.6	16.2	23.7	11.7	7.6	7.3	9.0	9.2	9.5	10.4	11.7	9.5	-1.3	
Lithuania	3.6	2.4	2.5	5.5	7.2	7.9	10.9	9.6	11.1	8.2	3.7	2.7	4.3	4.6	4.7	5.8	6.5	5.8	2.1	
Luxembourg	26.9	25.9	48.9	49.2	87.1	-28.5	-15.1	-14.1	-11.1	-176.0	-62.8	-12.6	-19.8	-10.8	-16.5	-8.6	-5.6	-4.3	-31.2	
Hungary	32.9	28.7	19.4	19.5	18.3	18.4	17.8	21.9	22.1	23.9	12.4	10.8	13.1	10.9	11.7	11.2	15.5	13.2	-19.7	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	26.1	25.3	23.1	21.0	21.2	23.8	22.5	20.9	21.5	15.7	16.3	15.4	16.2	16.6	20.6	19.2	24.1	24.8	-1.3	
Austria	17.4	26.6	19.0	18.1	17.4	15.8	15.3	16.8	18.5	15.5	15.6	16.3	17.8	21.1	20.1	20.7	21.3	21.0	3.6	
Poland	36.3	38.4	37.2	21.8	16.4	16.8	17.7	20.0	20.1	14.2	12.1	11.8	12.9	10.7	10.6	10.4	11.5	12.3	-24.0	
Portugal	35.4	30.1	32.3	29.6	27.6	28.2	28.8	32.3	39.8	28.2	25.2	28.6	24.2	28.1	22.6	25.3	24.1	26.9	-8.5	
Romania	31.8	44.2	30.1	23.4	20.5	19.1	17.0	13.1	12.0	8.8	11.8	13.0	9.4	11.0	11.2	12.1	12.0	11.3	-20.4	
Slovenia	27.0	28.7	29.7	26.2	29.2	43.4	38.1	38.0	34.0	31.6	34.1	29.2	26.8	22.0	20.0	19.1	19.9	19.4	-7.6	
Slovakia	44.0	33.6	37.2	37.6	23.7	24.5	20.6	19.9	21.5	22.9	18.7	18.7	18.3	23.2	28.2	30.0	29.4	30.1	-13.9	
Finland	35.6	25.1	26.4	23.1	21.4	21.7	22.4	22.8	23.2	22.7	23.9	26.9	26.4	30.5	22.4	22.7	20.8	22.1	-13.5	
Sweden	32.8	27.7	20.6	20.0	23.4	29.5	27.0	29.5	25.8	34.9	33.7	33.2	33.8	34.5	32.8	29.5	30.5	29.8	-3.0	
United Kingdom	78.4	81.4	57.6	38.2	45.2	47.7	44.2	46.5	36.9	34.0	40.1	32.1	29.5	27.1	25.0	24.9	26.7	25.2	-53.2	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	21.9	21.3	21.9	19.5	20.6	20.1	21.1	21.3	20.0	22.1	22.5	21.8	20.8	18.4	18.2	16.0	17.9	18.3	-3.6	

(1) Or between the last and the first year with available data.

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

**Table 7: Corporate-tax-base-to-GDP ratio (traditional version), 2000-2017**  
(% of GDP)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Diff. 2000 to 2017 (†)
Belgium	13.7	13.5	13.6	13.3	15.0	16.0	16.6	17.4	16.4	16.2	19.1	18.4	17.2	17.1	17.8	18.1	19.5	17.1	3.4
Bulgaria	15.6	19.9	20.1	17.7	16.7	15.7	15.2	15.1	11.5	16.5	16.2	17.6	18.4	17.5	17.6	19.9	19.6	21.0	5.3
Czechia	12.4	13.8	13.2	13.9	14.7	16.4	17.5	18.5	17.4	15.3	14.9	15.3	14.4	14.2	16.6	17.7	17.4	17.2	4.8
Denmark	15.9	14.7	15.7	13.6	13.2	14.7	15.4	13.4	14.1	13.0	14.8	15.8	16.0	16.0	17.2	18.4	18.3	16.6	0.7
Germany	12.6	13.5	13.8	13.7	15.6	16.9	18.6	19.6	18.3	15.9	17.4	17.3	15.8	15.3	15.6	16.1	16.8	16.1	3.5
Estonia	21.6	23.8	24.3	24.6	24.5	25.2	25.8	24.3	19.8	14.1	19.3	24.0	23.8	23.4	21.8	20.0	19.2	20.9	-0.6
Ireland	33.6	31.8	34.1	33.1	31.6	29.2	28.0	27.8	23.6	24.5	27.4	28.6	29.2	31.6	31.9	36.3	34.1	32.7	-0.9
Greece	13.4	13.8	12.0	12.3	13.6	13.0	12.1	12.1	11.1	9.9	10.1	10.2	9.2	10.5	11.0	12.3	12.0	12.9	-0.4
Spain	11.0	10.6	10.9	10.7	10.3	10.0	9.7	10.3	12.3	14.2	13.2	12.1	12.7	13.0	13.4	13.6	14.7	15.4	4.4
France	8.7	8.8	8.7	8.5	8.6	8.7	8.5	9.3	9.8	7.9	8.6	9.1	8.0	7.7	8.0	9.2	8.4	8.5	-0.2
Croatia	:	:	5.2	5.7	7.8	9.9	10.8	11.3	10.6	6.8	7.0	8.6	8.2	:	:	:	:	:	:
Italy	15.6	16.4	15.4	14.9	14.8	14.3	13.7	13.2	11.8	10.8	11.7	11.5	10.8	10.3	10.8	11.4	12.9	13.1	-2.5
Cyprus	27.9	28.1	26.8	25.3	15.7	15.7	14.8	16.2	19.7	22.9	27.1	33.3	30.8	31.6	30.7	13.1	30.3	65.6	37.8
Latvia	14.2	17.7	20.5	20.2	21.0	19.5	17.0	15.6	12.7	13.3	12.9	19.3	18.2	17.8	16.4	15.7	14.8	17.1	2.9
Lithuania	18.6	22.3	23.5	24.9	25.7	26.4	25.3	26.3	24.5	22.2	27.0	30.3	30.2	30.0	29.7	26.7	25.1	26.1	7.5
Luxembourg	114.3	160.2	113.3	124.3	109.8	142.0	144.7	184.3	98.6	122.5	111.4	110.2	153.4	174.7	121.0	133.8	113.2	61.6	-52.7
Hungary	6.7	8.1	11.8	11.2	11.5	11.7	15.2	15.1	13.6	11.0	12.2	14.2	11.6	13.8	15.6	16.9	16.8	17.3	10.5
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	25.5	27.1	21.9	20.7	24.2	31.2	34.3	38.3	33.9	31.3	38.3	39.2	36.4	39.3	41.0	38.9	39.9	36.7	11.3
Austria	12.9	12.4	12.8	13.3	14.3	16.1	16.4	16.8	16.1	14.1	15.4	15.8	16.4	14.3	14.2	14.3	14.3	15.0	2.2
Poland	6.6	4.7	5.3	8.0	11.9	12.7	13.5	13.6	13.4	15.9	16.2	17.3	16.4	16.9	16.8	17.8	16.2	15.9	9.3
Portugal	10.8	11.1	10.6	9.3	10.6	10.1	10.8	12.2	9.8	10.7	11.8	11.9	12.5	12.6	13.4	13.2	13.5	12.9	2.1
Romania	10.3	6.5	9.1	12.2	15.4	14.1	16.6	22.8	23.7	25.8	17.5	17.7	20.0	18.4	19.0	19.5	18.5	17.8	7.4
Slovenia	4.4	4.4	5.3	6.6	6.6	6.5	8.1	8.8	7.7	6.4	5.9	6.2	5.1	5.9	7.5	8.2	8.6	9.7	5.4
Slovakia	7.9	10.0	8.7	8.9	12.2	11.8	15.1	16.0	15.5	11.8	14.5	14.5	14.2	13.5	12.9	13.3	12.7	12.4	4.6
Finland	17.9	21.2	17.7	16.6	17.5	17.4	19.6	20.5	17.4	10.8	13.5	14.3	12.1	11.1	13.1	14.8	13.4	15.5	-2.4
Sweden	12.6	12.4	11.8	12.7	16.8	15.7	20.0	16.7	16.7	12.9	14.8	13.4	12.7	12.3	12.8	15.4	15.1	14.0	1.4
United Kingdom	6.7	5.9	7.0	10.1	9.7	10.8	11.5	10.3	11.6	12.6	12.2	14.3	14.0	14.6	15.6	14.1	13.9	15.5	8.8
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	23.4	23.0	20.5	21.6	25.5	30.5	31.7	30.2	32.3	25.3	26.8	28.7	29.7	28.0	26.5	23.2	22.0	24.2	0.8

(†) Or between the last and the first year with available data.

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



**Table 8: Corporate-tax-base-to-GDP ratio (no dividends version), 2000–2017**  
(% of GDP)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Diff. 2000 to 2017 (1)
Belgium	11.3	10.7	11.3	11.5	13.1	13.6	13.7	14.1	13.1	12.7	15.3	14.9	14.2	13.4	13.9	14.6	14.9	14.7	3.4
Bulgaria	15.6	19.9	20.1	17.7	16.7	15.7	15.1	14.9	11.6	16.5	16.2	17.6	18.4	17.5	17.6	19.8	19.5	20.9	5.3
Czechia	12.4	13.8	13.2	13.9	14.6	15.8	17.2	18.0	17.1	15.0	14.6	15.0	14.1	13.8	16.4	17.4	17.2	17.0	4.6
Denmark	14.2	11.6	12.2	11.5	11.7	11.6	11.3	9.8	9.5	9.1	10.5	11.4	11.7	11.9	13.1	13.1	13.5	12.3	-1.9
Germany	11.3	12.1	12.5	12.4	14.2	15.2	16.8	17.7	16.2	14.3	15.3	15.3	13.8	13.1	13.5	13.7	14.5	13.9	2.6
Estonia	21.5	23.7	24.2	24.3	23.9	24.6	25.6	22.9	17.7	13.3	18.8	23.1	22.3	21.4	20.6	18.7	18.1	19.2	-2.3
Ireland	33.2	31.5	31.9	30.9	29.0	26.8	24.4	24.6	20.0	21.3	23.8	24.5	23.8	25.6	26.6	32.3	28.8	28.2	-5.0
Greece	13.3	13.7	11.9	12.2	13.5	13.0	12.0	12.0	10.9	9.8	10.0	10.2	9.1	10.3	10.7	12.2	11.9	12.4	-1.0
Spain	10.6	9.8	10.1	9.7	9.3	8.7	8.4	8.9	10.4	12.5	11.1	10.3	11.2	11.6	12.0	12.3	13.3	14.1	3.6
France	7.9	7.4	7.4	7.3	7.3	7.1	6.6	7.4	7.4	5.7	6.3	6.3	5.2	4.9	5.1	6.0	5.8	5.5	-2.3
Croatia	:	:	5.1	5.6	7.2	9.5	10.5	10.7	10.0	6.8	6.7	8.4	8.1	:	:	:	:	:	:
Italy	15.0	15.5	14.7	14.4	14.1	13.5	12.8	12.0	11.0	10.2	10.9	10.7	9.8	9.6	9.9	10.4	12.3	12.4	-2.6
Cyprus	10.9	10.4	12.5	12.6	4.0	4.3	3.1	3.9	8.9	12.0	12.0	19.6	17.6	18.4	15.2	14.3	14.6	13.0	2.1
Latvia	14.2	17.7	20.5	20.2	21.0	19.5	16.9	15.6	12.6	13.3	12.9	19.1	18.0	17.6	16.2	15.4	14.5	16.6	2.4
Lithuania	18.6	22.3	23.5	24.9	25.7	26.4	25.3	26.3	24.5	22.1	26.9	30.2	30.1	29.9	29.3	26.6	24.9	25.9	7.3
Luxembourg	24.7	26.8	15.7	14.7	6.5	-20.5	-32.8	-37.8	-47.3	-3.2	-9.2	-39.6	-25.9	-44.1	-26.0	-51.6	-82.7	-121.4	-146.1
Hungary	6.7	8.0	11.7	11.1	11.3	11.2	12.9	12.5	11.6	9.2	9.8	11.1	9.8	12.6	14.1	15.9	15.1	15.8	9.1
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	15.4	15.4	14.3	13.4	14.5	14.3	15.2	16.3	15.2	13.6	14.0	14.0	12.9	12.9	12.4	14.3	13.9	13.2	-2.1
Austria	12.1	11.8	12.2	12.4	13.3	14.4	14.5	14.8	13.7	11.4	12.6	12.8	11.8	10.6	10.9	11.3	11.6	12.3	0.2
Poland	6.6	4.7	5.3	8.0	11.9	12.6	13.4	13.6	13.3	15.7	16.1	17.2	16.1	16.5	16.5	17.6	16.0	15.7	9.1
Portugal	10.4	10.7	10.1	9.2	10.2	9.2	9.8	10.7	8.8	9.7	10.9	10.9	11.3	11.6	12.6	12.4	12.6	12.0	1.6
Romania	10.0	6.0	8.7	11.9	15.4	14.1	16.6	22.8	23.7	25.8	17.4	17.6	19.9	18.4	19.0	19.5	18.5	17.7	7.7
Slovenia	4.2	4.3	5.2	6.5	6.5	6.3	7.6	8.4	7.2	5.7	5.4	5.7	4.6	5.4	7.0	7.6	8.0	9.2	4.9
Slovakia	7.7	9.9	8.6	8.9	12.2	11.8	15.0	16.0	15.4	11.7	14.1	13.8	14.0	13.2	12.4	12.9	12.4	12.1	4.3
Finland	16.1	16.1	15.3	14.1	15.8	14.7	14.5	16.3	14.4	8.5	10.2	9.7	8.0	7.7	8.6	9.5	10.7	12.4	-3.7
Sweden	10.9	8.9	9.3	10.4	11.8	11.6	12.8	12.2	10.2	7.6	9.3	9.0	7.3	7.7	8.0	10.0	9.4	9.8	-1.0
United Kingdom	4.5	3.8	4.6	6.7	6.5	7.2	7.9	7.2	8.0	7.6	7.4	8.9	9.1	9.5	10.0	9.8	10.2	11.4	6.9
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	23.0	22.5	19.9	20.9	24.4	28.0	29.7	26.9	28.9	22.2	23.4	24.8	24.8	23.5	21.3	17.3	16.0	17.8	-5.2

(1) Or between the last and the first year with available data.

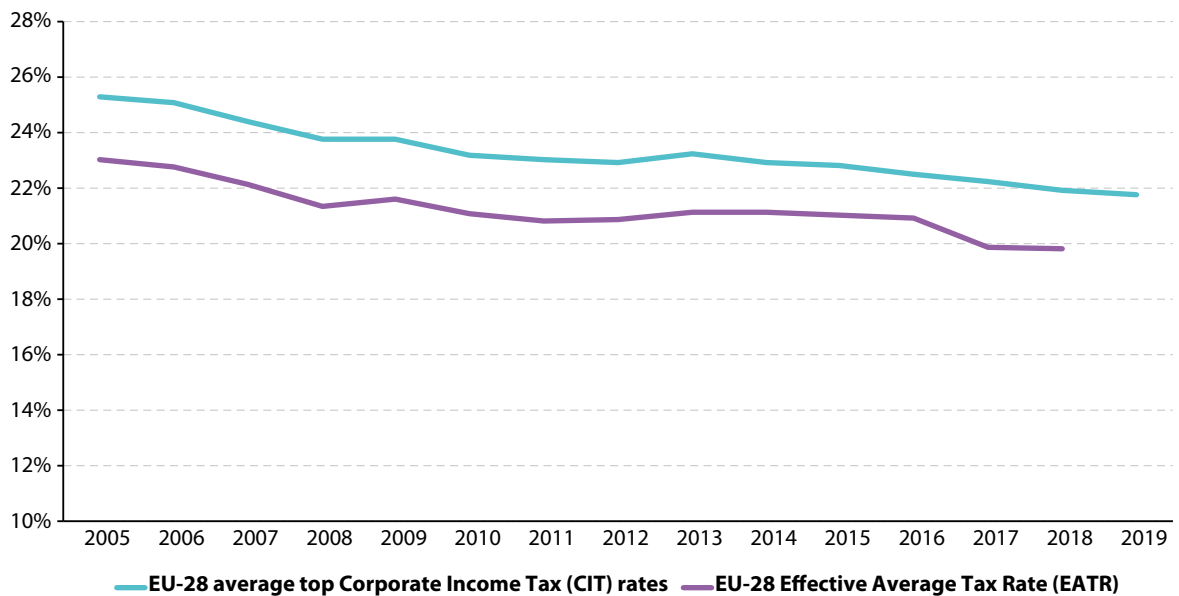
Source: DG Taxation and Customs Union, based on Eurostat data.

### TOP CORPORATE INCOME TAX RATES LEVEL OFF

The average top rate of tax on corporate income in the EU was 21.7 % at the beginning of 2019 (Graph 18), following a distinct slowdown since 2009 in the trend of strongly falling rates that occurred in the years prior to the economic crisis.

The adjusted statutory tax rate on corporate income (Table 9) varies between a minimum of 10 % in Bulgaria to top statutory rates of about 30 % or above in Belgium, Malta, France and Portugal, although tax provisions may limit the rate effectively applied. Greece lowered its rate in 2019 (from 29 % to 28 %).

**Graph 18: Top corporate income tax rate and effective average tax rate indicators, 2005-2019**  
(%)



Source: DG Taxation and Customs Union.

NB: Effective average tax rates, computed at corporate level using the Devereux/Griffith methodology

**Table 9: Top statutory corporate income tax rates (including surcharges), 2003-2019**

(%)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Belgium	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	29.6	29.6
Bulgaria	23.5	19.5	15.0	15.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czechia	31.0	28.0	26.0	24.0	24.0	21.0	20.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Denmark	30.0	30.0	28.0	28.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	24.5	23.5	22.0	22.0	22.0	22.0
Germany	39.6	38.3	38.4	38.4	38.4	29.4	29.4	29.5	29.6	29.6	29.6	29.7	29.8	29.8	29.9	29.9	29.9
Estonia	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0	20.0	20.0
Ireland	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Greece	35.0	35.0	32.0	29.0	25.0	35.0	35.0	24.0	20.0	20.0	26.0	26.0	29.0	29.0	29.0	29.0	28.0
Spain	35.0	35.0	35.0	35.0	32.5	30.0	30.0	30.0	30.0	30.0	30.0	30.0	28.0	25.0	25.0	25.0	25.0
France	35.4	35.4	35.0	34.4	34.4	34.4	34.4	34.4	36.1	36.1	38.0	38.0	38.0	34.4	44.4	34.4	32.0
Croatia	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	18.0	18.0
Italy	38.3	37.3	37.3	37.3	37.3	31.4	31.4	31.4	31.4	31.3	31.3	31.3	31.3	31.3	27.8	27.8	27.8
Cyprus	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Latvia	19.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	20.0	20.0
Lithuania	15.0	15.0	15.0	19.0	18.0	15.0	20.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Luxembourg	30.4	30.4	30.4	29.6	29.6	29.6	28.6	28.6	28.8	28.8	29.2	29.2	29.2	29.2	27.1	26.0	24.9
Hungary	19.6	17.6	17.5	17.5	21.3	21.3	21.3	20.6	20.6	20.6	20.6	20.6	20.6	20.6	10.8	10.8	10.8
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	34.5	34.5	31.5	29.6	25.5	25.5	25.5	25.5	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Austria	34.0	34.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Poland	27.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Portugal	33.0	27.5	27.5	27.5	26.5	26.5	26.5	29.0	29.0	31.5	31.5	31.5	29.5	29.5	29.5	31.5	31.5
Romania	25.0	25.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Slovenia	25.0	25.0	25.0	25.0	23.0	22.0	21.0	20.0	20.0	18.0	17.0	17.0	17.0	17.0	19.0	19.0	19.0
Slovakia	25.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	23.0	22.0	22.0	22.0	21.0	21.0	21.0
Finland	29.0	29.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	24.5	24.5	20.0	20.0	20.0	20.0	20.0	20.0
Sweden	28.0	28.0	28.0	28.0	28.0	28.0	26.3	26.3	26.3	26.3	22.0	22.0	22.0	22.0	22.0	22.0	21.4
United Kingdom	30.0	30.0	30.0	30.0	30.0	28.0	28.0	28.0	26.0	24.0	23.0	21.0	20.0	20.0	19.0	19.0	19.0
Iceland	18.0	18.0	18.0	18.0	18.0	15.0	15.0	18.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Norway	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	27.0	27.0	25.0	24.0	23.0	22.0
<b>Simple averages</b>																	
<b>EU-28</b>	27.8	26.6	25.2	25.1	24.4	23.7	23.7	23.2	23.0	22.9	23.2	22.9	22.8	22.5	22.2	21.9	21.7
<b>EA-19</b>	28.7	27.8	26.7	26.5	25.7	25.1	25.2	24.5	24.3	24.3	25.0	24.7	24.6	24.3	24.6	24.1	23.9

Source: DG Taxation and Customs Union.

NB:

1. The 'basic' (non-targeted) top rate is presented here; some countries apply small-profits rates or special rates, e.g. in cases where the investment is financed through issuing new equity, or alternative rates for different sectors. Such targeted tax rates can be substantially lower than the effective top rate.

2. Existing surcharges and local taxes are included. When they are targeted at large enterprises or when their level varies, the top rate is used in the table (see country notes below).

Country notes.

Belgium. (i) 3 % surcharge from 1993 till 2017, reduced to 2 % since 1 January 2018; (b) notional interest deduction (ACE) on the stock of equity from 2006 to 2017, reducing the 'effective tax rate' by several pp, depending on the difference between the rate of return and the ACE rate; notional interest deduction restricted to the increase of equity from 2018 onwards.

Cyprus. Public corporate bodies were subject to a higher 25 % rate (2003-2008). The 5 % surcharge levied on all companies (including public bodies) with a taxable income exceeding EUR 1.7 million in 2003 and 2004 is not included. In 2013, under the macrofinancial adjustment programme and prior to the first disbursement of assistance, the CIT rate was increased to 12.5 % (with effect from 1 January 2013).

France: 33.33 %; 34.43 % including 3.3 % additional social surcharge for large companies; 36.1 % (2011-2012) and 38.0 % (2013-2015) including the temporary surcharge (contribution exceptionnelle) for very large companies (turnover of more than EUR 250 million). In 2017 there were two one-off surcharges for very large companies that amounted to 15 % of the CIT owed for companies with a turnover of between EUR 1 billion and EUR 3 billion and 30 % of the CIT owed for companies with a turnover of more than EUR 3 billion. In 2019 the top CIT rate started to decrease from 33.33 % to 31 %, which leads to a combined rate of 32.0 %, including the 3.3 % additional social surcharge for large companies. Since 2014 companies have been able to benefit from a tax credit equal to 6 % of the payroll for (most) employees. The local business tax (contribution économique territoriale) is not included (capped at 3 % of added value).

Germany. The rate includes the solidarity surcharge of 5.5 % and the regional trade tax (Gewerbesteuer) on weighted average. From 1995 to 2000 the rates for Germany referred only to retained profits. For distributed profits lower rates applied. Until 2007 the trade tax was an allowable expense for the purpose of calculating the income on which corporation tax is payable.

Estonia. Corporate income tax is applied only on distributed profits, not earned profits.

Greece. The rate includes a special contribution introduced in 2009 (2008 income) on companies with a net income of more than EUR 5 million. The contribution is levied at progressive rates, with the marginal rate reaching 10 %. In 2010 (2009 income) the contribution applied to income above EUR 100 000, with the top rate being 10 % (for an income of more than EUR 5 million).

Croatia. From 1 January 2017 the basic tax rate was reduced from 20 % to 18 %, and to 12 % for taxpayers whose annual revenues are below HRK 3 million.

Spain. During the whole period of the table, the exploration, research and exploitation of deposits and underground-storage hydrocarbon entities have been applying an increased tax rate, which is 5 pp higher than the standard tax rate. Since 2015 a 30 % nominal rate tax has been applied to financial entities.

Hungary. Including the local business tax of a maximum of 2 % that applies on the gross operating profit (turnover minus costs) and is deductible from the CIT. In the typical case of a local tax of 2 %, the total tax paid is  $2 + (9 \times 0.98) = 10.82\%$ .

For energy providers and other utilities, a CIT rate of around 50 % applies. An 'innovation tax' of 0.3 % is also due on the same base as the local business tax, while micro and small enterprises are exempted from paying (not included in the calculation).

Ireland. 25 % for non-trading income, gains and profits from mining, petroleum and land-dealing activities. Until 2003 Ireland applied a 10 % CIT rate to qualifying manufacturing and services companies.

Italy. Since 1998 the rates for Italy have included IRAP (rate 3.90 %), a local tax levied on a broader tax base than corporate income. As of 2012, 10 % of IRAP is deductible from the CIT tax base (the figure in the table takes this deduction into account). The IRAP rate may vary up to 0.92 pp depending on location. Since 2012 an ACE has been in force, reducing the effective tax rate (see also previous note on Belgium).

Latvia. Since 2018 CIT has been applied only on distributed profits, not earned profits.

Lithuania. A 'social tax' (applied as a surcharge) was introduced in 2006 and 2007 (at 4 % and 3 % respectively). Since 2010 companies with up to 10 employees and a taxable income not exceeding LTL 500 000 (approximately EUR 144 810) have benefited from a reduced tax rate of 5 %.

In 2012 the threshold was increased to LTL 1 000 000 (about EUR 289 603), and in 2015 to EUR 300 000.

Luxembourg. Basic local tax (municipal business tax) is 3 %, to be multiplied by a municipal factor ranging from 2 to 4. The rate in the table is for Luxembourg City. In April 2019, after the approval of the budget, corporate income tax was reduced, retroactive to 1 January, from 18 % to 17 %, which is already reflected in the table above.

Portugal. Since 2007 the rate for Portugal has included the maximum 1.5 % rate of a municipal surcharge. Since 1 January 2014 the state tax has been 3 % on taxable profits between EUR 1.5 million and EUR 7.5 million, 5 % on taxable profits between EUR 7.5 million and EUR 35 million and 7 % on profits exceeding EUR 35 million.

Slovakia. CIT was reduced to 21 % in 2017, and minimum tax licences were abolished in 2018.

United Kingdom. The rates given are for the tax year starting in April.

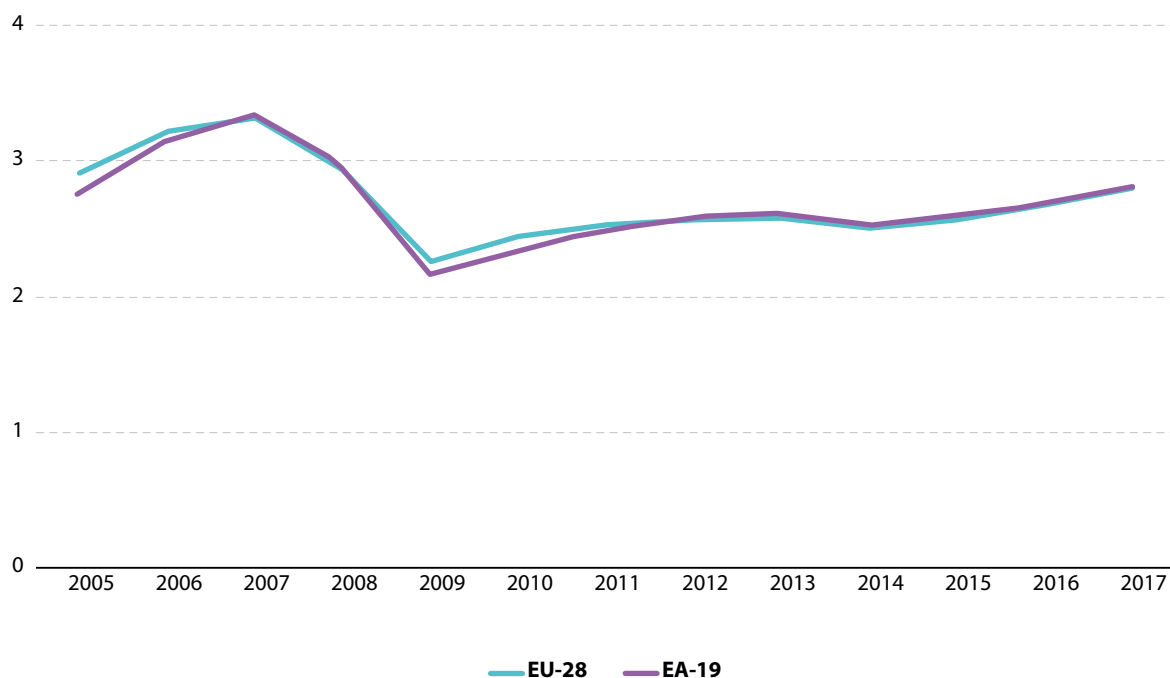
Norway. A corporate tax rate for the financial sector was established at a rate of 25 % for 2018, and this rate level was maintained for 2019.

## CORPORATE INCOME REVENUES RISE AGAIN SLIGHTLY

Corporate income tax revenues rose to 2.8 % of GDP in 2017 compared with 2.7 % in 2016, continuing their gentle increase since the crisis. However, they have not yet recovered their pre-crisis levels (Graph 19).

**Graph 19: Corporate income tax revenues, 2005-2017**

(% of GDP)



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

## STABILISATION IN EFFECTIVE AVERAGE TAX RATES

Another indicator of the tax burden on corporations is the effective average tax rate (EATR). This is a forward-looking micro-based indicator computed by applying some of the basic tax rules to a hypothetical investment, as opposed to ITRs which are based on real aggregated revenues and tax bases derived from national accounts data (backward-looking). The methodology used for the calculation of EATRs is explained in the ZEW report by Devereux et al. (2008), and follows the methodology set out by Devereux and Griffith (1999, 2003) (more details in Annex A, Table 85).

EATRs have decreased over the last decade, largely in line with the fall in the CIT rate. The latest data show a stabilisation around the 20-21 % level for the EU-28 since 2010. The average EATR in the EU-28 in 2018 was 19.8 %. However, EATR levels vary considerably between Member States (see Table 85 in Annex A). The lowest EATRs are in Bulgaria (9 %), Hungary (11.1 %) and Cyprus (13 %), and the highest are in France (33.4 %) and Spain (30.1 %) <sup>(1)</sup>.

<sup>(1)</sup> It should be noted that including the IAE (*Impuesto sobre Actividades Económicas*), a local tax levied on the operation of a business activity as an additional tax on company's profit in the EATR calculation for Spain can be misleading. The IAE, in line with the harmonised ESA 2010, is classified under the heading 'Other taxes on production (D.29)', defined as taxes that enterprises incur as a result of engaging in production, independent of the quantity or value of the goods and services produced and sold, and therefore unrelated to the company's profit, as pointed out in the Methodological Annex (Effective average tax rate — (B) Description of the tax parameters).

## Environmental taxation

### SHARE OF ENVIRONMENTAL TAX REVENUES IN GDP LITTLE CHANGED SINCE 2012

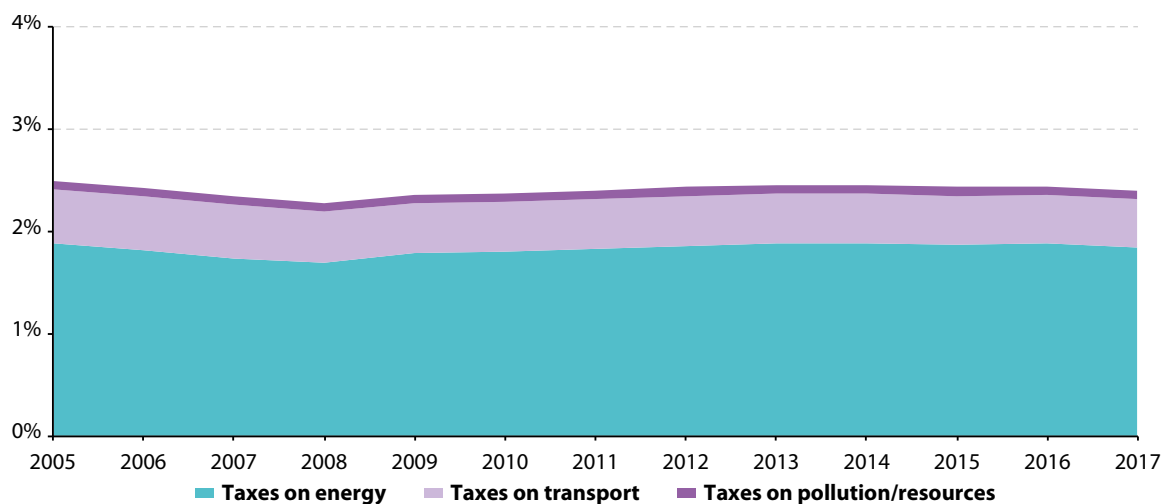
Environmental taxes comprise taxes on: energy products (including CO<sub>2</sub> taxes), transport (excluding fuel, which is covered by the taxes on energy) and taxes on pollution

and resources. More details on this classification can be found in Section D of Annex B.

Revenues from environmental taxes represented 2.4 % of GDP in 2017, and 6.1 % of total tax revenues collected. After a dip in 2008, their share in GDP rose again slightly up to 2012, mainly due to the growth in energy taxes (Graph 20). However, since then they have been more or less stable.

**Graph 20: Environmental tax revenues, 2005-2017**

(% of GDP)



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

The ratio of environmental tax revenues to GDP differs between Member States, with Greece (4 %), Slovenia and Denmark (both 3.7 %) having the highest ratios, and Luxembourg (1.7 %), Ireland and Slovakia (both 1.8 %) having the lowest.

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

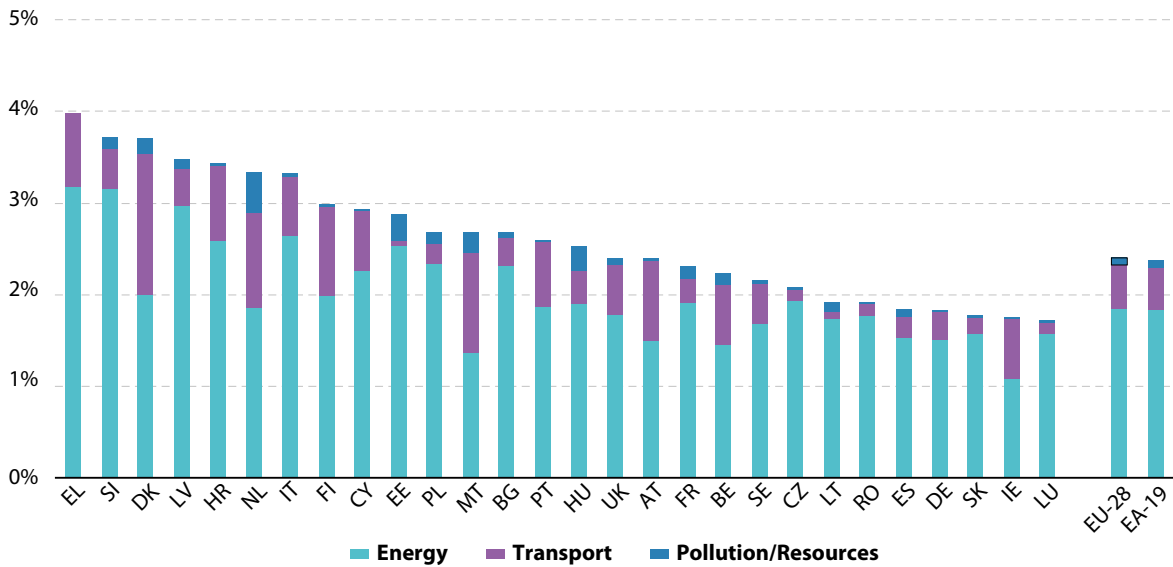
### LARGE DIFFERENCES IN COMPOSITION AND DYNAMICS BETWEEN MEMBER STATES

Graph 21 shows the composition of environmental tax revenues in 2017. Energy tax revenues constitute the main component of environmental tax receipts for almost all countries (accounting for some 77 % of EU-28 environmental tax revenues), of which transport fuel taxes represent around 66 % of receipts, followed by non-fuel transport taxes (20 %) and pollution/resources taxes (3 %).

Changes in the structure of environmental tax revenues between 2007 and 2017 can be seen in Graph 22, with Greece, Latvia, Slovenia and Estonia showing the largest increases both in overall environmental tax revenues and in energy tax receipts.

**Graph 21: Structure of environmental taxes, 2017**

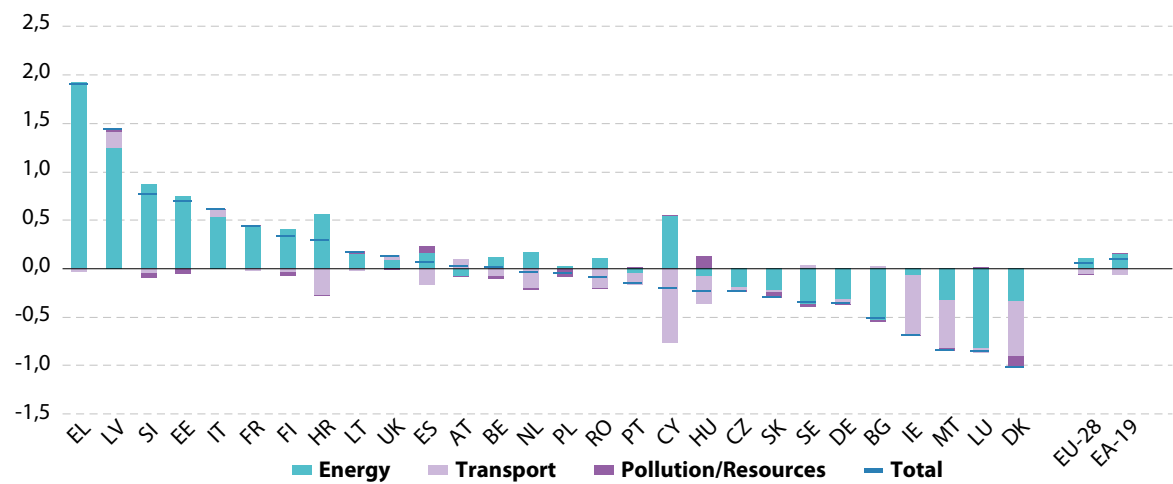
(% of GDP)



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

**Graph 22: Evolution of the structure of environmental taxes, 2007-2017**

(difference in percentage points of GDP)



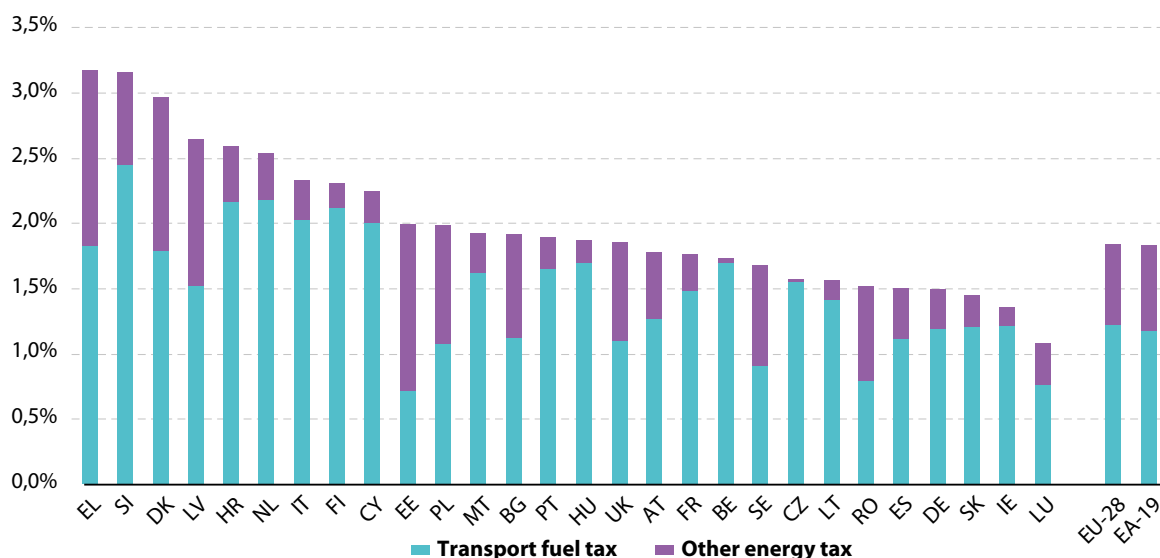
Source: DG Taxation and Customs Union, based on Eurostat data.

### MORE THAN TWO THIRDS OF ENERGY TAX REVENUES COME FROM TRANSPORT FUEL

Around two thirds of energy tax revenues in the EU are raised on transport fuel. In five Member States, transport

fuel represents over 90 % of energy tax revenue (Graph 23). Denmark (less than 40 %), Spain, Sweden and Finland (less than 55 %) have the lowest share of transport fuel taxes. Overall energy tax revenue is highest in Greece, Slovenia and Latvia (3.2 %, 3.2 % and 3 % of GDP respectively).

**Graph 23: Energy tax revenues by Member State, 2017**  
(% of GDP)



Source: DG Taxation and Customs Union.

## Property taxes

### PROPERTY TAXES HAVE INCREASED THEIR SHARE IN TOTAL TAX REVENUES

Property taxes cover recurrent taxes on immovable property that typically are paid annually and are linked to some measure of the value of the property, and other property taxes that include taxes on property transfers and transactions. Such taxes represented 2.6 % of GDP in 2017 and 6.6 % of total tax revenue. Indeed, their share of total revenue has increased quite substantially (1 pp) since the low point of 5.6 % in 2009.

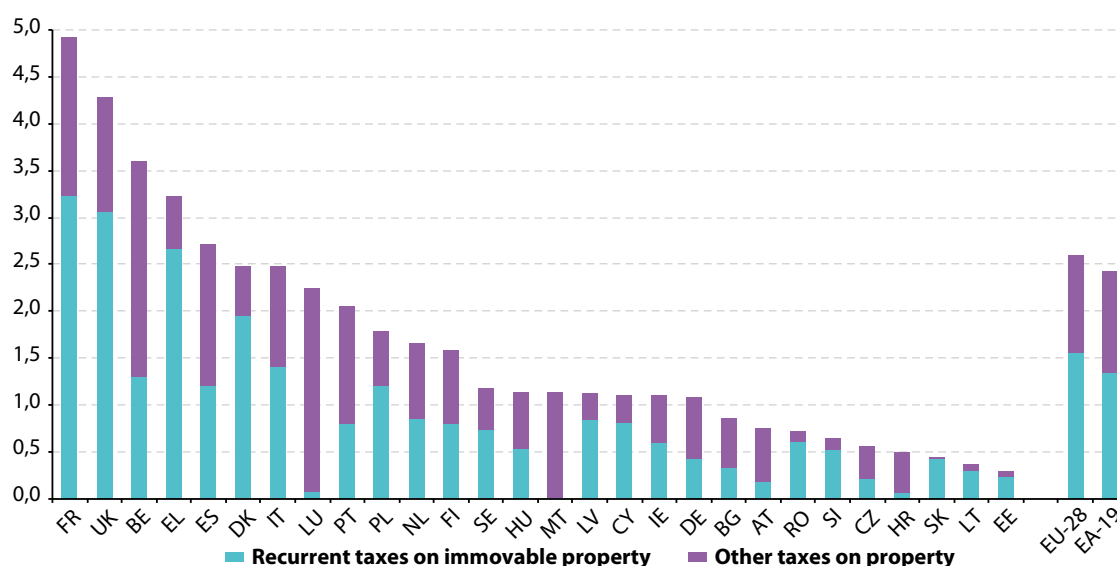
In the EU generally it is recurrent property taxes that dominate, accounting for 1.6 % of GDP and 59.9 % of all property taxes in 2017 (Graph 24 shows the composition of property taxes for the Member States ordered by the amount of recurrent property taxes as a percentage of GDP).

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



**Graph 24: Composition of property taxes by Member State, 2017**

(% of GDP)



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

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

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

## Payable tax credits

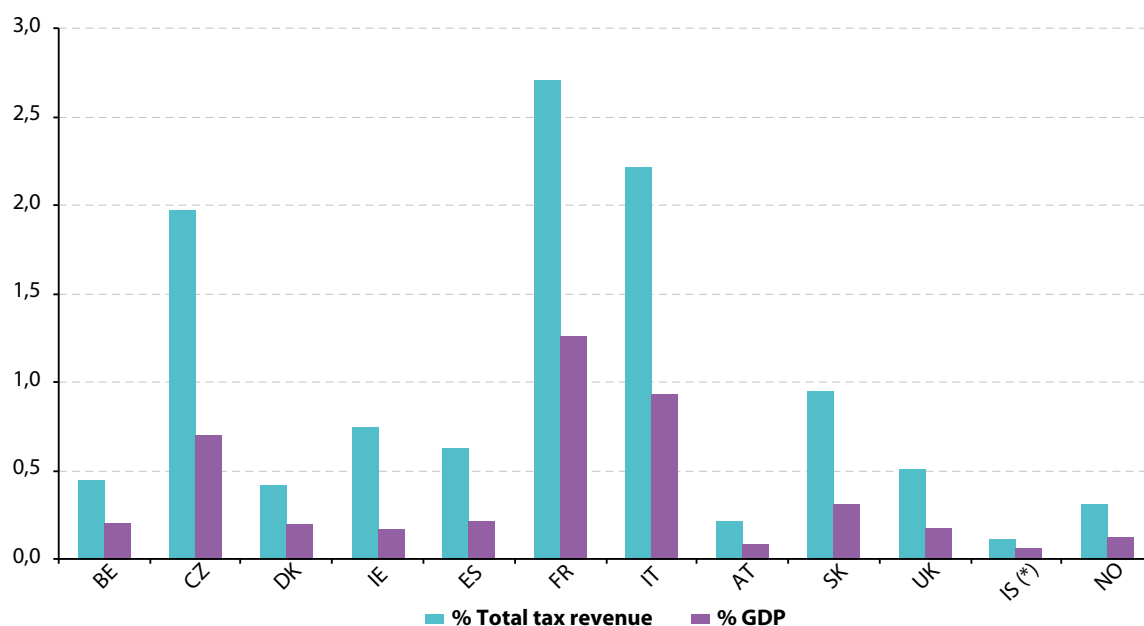
Tax credits reduce tax liabilities. If the amount to be credited to the taxpayer is higher than the tax liability and the exceeding amount is transferred by the government to the taxpayer is 'payable' tax credit. The 'payable' tax credits can have some impact on taxation indicators due to the way in which they are treated in the calculation of tax revenues. A full description of payable tax credits can be found in Annex B, Section G, including definitions and methodologies used to calculate them.

### COUNTRIES REPORTING PAYABLE TAX CREDITS

It should be noted that not all countries use tax credits and/or payable tax credits as a means of providing

tax incentives to their taxpayers. Payable tax credits exist in 12 Member States (Belgium, Czechia, Germany, Denmark, Ireland, Spain, France, Italy, Luxembourg, Austria, Slovakia and the United Kingdom), along with Iceland and Norway. However, Germany, Luxembourg and Iceland do not yet report the relevant items. The remaining countries report this item as 'not applicable'.

In those countries covered by this report with payable tax credits, the relative amounts of such credits vary considerably (Graph 25). France (1.3 %) and Italy (0.9 %) have the highest percentage of payable tax credits in relation to GDP. At the other extreme, Iceland and Austria record payable tax credits of less than 0.1 % of GDP.

**Graph 25: Size of payable tax credits, 2017**

Source: Eurostat, except for Czechia and Iceland (source OECD).  
(\*) Data for Iceland from 2016.

The breakdown of payable tax credits between the tax expenditure component and the transfer component can be seen in Table 10. This breakdown is not available for all countries.

**Table 10: Payable tax credits, 2017**

	(Million euros)			(% of GDP)		
	Total	Tax expenditure component	Transfer component	Total	Tax expenditure component	Transfer component
Belgium	883	572	311	0.20	0.13	0.07
Czechia	1 338	1 020	317	0.70	0.53	0.17
Denmark	564	536	28	0.19	0.18	0.01
Germany (1)	:	:	:	:	:	:
Ireland	504	504		0.17	0.17	0.00
Spain	2 461	933	1 528	0.21	0.08	0.13
France	28 861	14 260	14 601	1.26	0.62	0.64
Italy	16 056	8 893	7 163	0.93	0.52	0.42
Luxembourg (2)	:	:	:	:	:	:
Austria	330	228	102	0.09	0.06	0.03
Slovakia	266	:	:	0.31	:	:
United Kingdom (3)	4 077	1 360	2 717	0.17	0.06	0.12
Iceland	22	4	18	0.10	0.02	0.08
Norway	429	81	348	0.12	0.02	0.10

(1) Other data for 2017 submitted by the German Federal Ministry of Finance to the OECD show significant tax credits: total tax credit EUR 43.5 billion; tax expenditure component EUR 28.2 billion; transfer component EUR 15.3 billion. However, these amounts are not considered to be tax credits under the ESA 2010 definitions followed by Eurostat

(2) Data submitted by Luxembourg to the OECD give a total tax credit of EUR 0.2 billion. However, these amounts are not recorded in Eurostat's ESA 2010 data

(3) Data (for 2017) submitted by the United Kingdom to the OECD show significantly higher levels of tax credits: total tax credit EUR 33.8 billion; tax expenditure component EUR 4 billion; transfer component EUR 29.7 billion. However, these amounts are not considered to be tax credits under the ESA 2010 definitions followed by Eurostat

Source: Eurostat, except Czechia and Iceland (source OECD).

## THE EFFECTS OF THE DIFFERENT METHODS ON TAX REVENUE INDICATORS

The impact of the two different ways of recording payable tax credits can be seen in Table 11. Using the 'gross method' leads to recorded tax revenues that are between 0.01 and 0.6 pp of GDP higher than they would be under the 'split method'. The countries in which this divergence is greatest are France, Czechia and Italy.

In addition to the impact on the overall tax-revenue-to-GDP ratio, the treatment of payable tax credits can

have an effect on the figures reported under labour tax revenues (and the associated ITR on labour) for countries with payable working tax credits, and capital tax revenues for countries with payable credits for corporations.

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

**Table 11: Effect of treatment of payable tax credits on total tax revenue indicators, 2017**

	Total tax revenue (million euros)		Total tax revenue (% of GDP)	
	Gross method	Split method	Gross method	Split method
Belgium	196 916	196 344	44.9	44.7
Czechia	67 784	66 764	35.4	34.8
Denmark	133 802	133 265	45.7	45.5
Ireland	67 787	67 283	23.0	22.9
Spain	393 702	392 769	33.8	33.7
France	1 065 979	1 051 719	46.5	45.9
Italy	725 845	716 952	42.1	41.6
Austria	154 723	154 495	41.8	41.8
Slovakia	27 960	:	33.0	:
United Kingdom	794 256	792 896	34.1	34.0
Iceland	9 456	9 454	50.5	50.5
Norway	137 809	137 728	38.9	38.9

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



# 2

## National tax systems: Structure and recent developments

## Belgium

**Table BE.1: Tax Revenue**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.2	13.2	13.1	13.0	12.8	13.1	13.1	13.4	13.4	13.3	13.3	13.5	13.5	17	59.2
VAT	6.9	6.9	6.9	6.8	6.8	6.9	6.9	6.9	6.9	6.9	6.7	6.8	6.8	22	29.7
Taxes and duties on imports excluding VAT	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	7	2.8
Taxes on products, except VAT and import duties	3.9	3.9	3.8	3.7	3.6	3.7	3.6	3.6	3.6	3.6	3.7	3.8	3.8	15	16.7
Other taxes on production	1.8	1.8	1.7	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.3	2.3	2.3	7	9.9
<b>Direct taxes</b>	16.9	16.9	16.6	16.9	15.7	16.1	16.6	17.1	17.8	17.8	17.5	17.1	17.7	3	77.8
Personal income taxes	12.4	11.9	11.8	12.2	12.0	12.1	12.3	12.5	13.0	13.0	12.6	12.1	12.1	4	53.1
Corporate income taxes	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4	18.1
Other	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.6	1.5	1.5	5	6.6
<b>Social contributions</b>	13.3	13.2	13.3	13.7	14.2	13.9	14.1	14.3	14.4	14.4	14.4	13.7	13.7	8	59.9
Employers'	8.0	8.0	8.1	8.3	8.6	8.4	8.6	8.8	8.9	8.8	8.8	8.3	8.2	8	36.0
Households'	5.3	5.2	5.2	5.4	5.6	5.5	5.5	5.5	5.6	5.5	5.6	5.5	5.5	12	23.9
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	43.5	43.3	43.0	43.6	42.7	43.1	43.7	44.8	45.7	45.5	45.1	44.3	44.9	3	196.9
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	32.1	31.7	30.7	29.8	26.8	28.7	26.8	29.2	29.7	29.8	33.2	29.4	28.8	28	56.7
<b>State government <sup>(1)</sup></b>	24.1	24.1	24.3	24.6	24.7	23.7	24.5	24.2	24.0	23.9	23.5	26.4	26.2		51.5
<b>Local government</b>	5.0	5.1	5.2	4.6	5.5	5.2	5.2	4.7	4.8	4.8	5.0	5.2	5.0	16	9.8
<b>Social security funds</b>	37.5	37.9	38.4	39.6	41.7	41.1	42.3	40.8	40.4	40.4	37.0	37.6	38.7	6	76.1
<b>EU institutions</b>	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.4	1	2.7
<b>C. Structure by economic function <sup>(3)</sup></b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.8	10.7	10.7	10.5	10.4	10.6	10.4	10.4	10.5	10.4	10.3	10.5	10.5	22	46.0
<b>Labour</b>	23.1	22.6	22.6	23.4	23.8	23.6	24.0	24.2	24.4	24.3	24.0	22.9	22.9	5	100.4
of which on income from employment	21.3	20.9	20.9	21.5	21.9	21.7	22.0	22.2	22.5	22.2	21.9	20.8	20.8	3	91.2
Paid by employers	8.0	8.0	8.1	8.4	8.6	8.5	8.6	8.8	8.9	8.8	8.8	8.3	8.2	10	36.0
Paid by employees	13.3	12.8	12.8	13.2	13.2	13.2	13.4	13.4	13.6	13.4	13.1	12.5	12.6	3	55.1
Paid by non-employed	1.7	1.7	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	9	9.2
<b>Capital</b>	9.5	9.9	9.6	9.5	8.4	8.7	9.1	10.0	10.6	10.7	10.7	10.7	11.3	2	49.8
Income of corporations	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4	18.1
Income of households	0.6	0.5	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	18	2.2
Income of self-employed	2.2	2.1	2.1	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	5	10.7
Stock of capital	3.6	3.7	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.3	4.3	3	18.7

Table BE.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.3	2.2	2.1	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.2	2.2	19	9.8
Energy	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.2	1.3	1.3	1.4	1.5	26	6.4
of which transport fuel taxes	:	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	19	
Transport	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	10	2.9
Pollution and resources	0.20	0.16	0.14	0.14	0.14	0.15	0.14	0.13	0.13	0.13	0.12	0.13	0.12	9	0.5
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	2.9	3.1	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.6	3	15.8
Recurrent taxes on immovable property	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	6	5.7
Other taxes on property	1.7	1.8	1.8	1.8	1.6	1.8	2.0	2.2	2.3	2.3	2.3	2.3	2.3	1	10.1
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	22.0	21.8	22.0	21.2	20.8	21.2	21.0	21.0	21.0	21.1	21.1	21.5	21.6	16	
<b>Labour</b>	43.5	42.6	42.7	42.7	42.5	43.2	43.5	43.4	43.6	43.4	43.6	42.1	42.0	3	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.1	0.1	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2		0.9
Tax expenditure component	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.3	0.3	0.2	0.1	0.1	0.1		0.6
Transfer component	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.3
<b>Total tax revenue adjusted for payable tax credits</b>	<b>43.5</b>	<b>43.2</b>	<b>43.0</b>	<b>43.5</b>	<b>42.7</b>	<b>42.9</b>	<b>43.4</b>	<b>44.5</b>	<b>45.4</b>	<b>45.3</b>	<b>45.0</b>	<b>44.2</b>	<b>44.7</b>		<b>196.3</b>

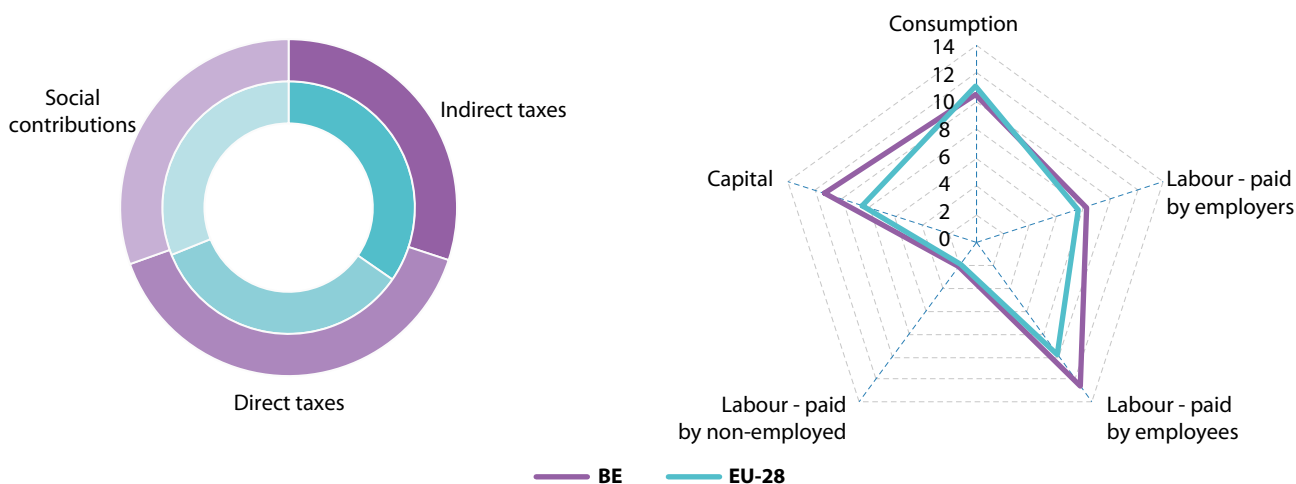
(<sup>1</sup>) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

(<sup>3</sup>) Excluding taxes paid by EU civil servants to the EU.

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

Figure BE.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table BE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Abolishment 30 % and reform 45 % bracket + tax allowance	Rate decrease	Announcement: 28-08-2015 Legislation: 26-12-2015 In force from: 01-01-2018
Fixed amount of deductible professional expenses	Base decrease	Announcement: 28-08-2015 Legislation: 26-12-2015 In force from: 01-01-2018
Increase in the zero rate band	Rate decrease; base increase	Announcement: 28-08-2015 Legislation: 26-12-2015 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
Extension of the withholding tax of 30 % to investment funds investing more than 10 % of their assets in debt claims. The threshold was 25 % previously.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Alignment of the tax system for distributions of contractual investment funds with distributions made by investment companies.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Withholding tax exemption on the interest on savings accounts.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Transparency tax: extension of the scope.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Withholding tax exemption on the dividends.	Base decrease	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Withholding tax exemption on the dividends.	Base decrease	Announcement: 14-12-2017 Legislation: 30-07-2018 In force from: 01-01-2019
<b>Corporate income tax</b>		
Extension of the new real estate investment vehicle (FIIS/GVBF) to non-profit sector clients.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Broad CIT reform.	Rate decrease; base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
Optional tax liability for real property lease.	Base increase	Announcement: 27-03-2018 Legislation: 31-07-2018 In force from: 01-10-2018
Increase of the excise duty on sugar sweetened and artificially sweetened beverages.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Increase of specific excise duty on tobacco products.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increase excise duty on diesel (click) and reduction duty on petrol (reverse click).	Rate increase	Announcement: 22-04-2016 Legislation: 25-12-2017 In force from: 01-01-2018
Indexation of excise duty on energy products	Rate increase	Announcement: 01-01-2014 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increase of specific excise duty on tobacco products	Rate increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Increase of the excise duty on sugar sweetened and artificially sweetened beverages.	Rate increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018



**Table BE.2:** Latest tax reforms (continued)

<b>Description of measure</b>	<b>Change</b>	<b>Date</b>
<b>Other excise duties</b>		
Increase excise duty tobacco.	Rate increase	Announcement: 28-08-2015 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Transaction taxes (movable and immovable property)</b>		
Increase of the rates of the tax on stock exchange transactions.	Rate increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 08-01-2018
<b>Recurrent taxes on (net) wealth</b>		
Introduction of an annual tax on securities accounts.	New tax	Announcement: 28-07-2017 Legislation: 01-02-2018

## Bulgaria

Table BG.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	16.2	16.8	16.2	17.0	14.4	14.2	13.8	15.0	15.5	14.9	15.5	15.5	15.1	8	7.8
VAT	10.0	10.4	9.8	10.4	8.5	8.6	8.1	9.0	9.3	8.9	9.0	9.2	9.0	8	4.7
Taxes and duties on imports excluding VAT	1.8	1.8	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	16	0.1
Taxes on products, except VAT and import duties	3.8	3.9	5.6	5.8	5.3	4.9	5.0	5.1	5.2	4.9	5.5	5.3	5.1	4	2.6
Other taxes on production	0.7	0.6	0.4	0.5	0.5	0.5	0.5	0.8	0.8	0.9	0.9	0.8	0.8	21	0.4
<b>Direct taxes</b>	4.8	5.0	7.7	6.3	5.5	5.1	4.8	4.9	5.4	5.7	5.7	5.6	6.0	27	3.1
Personal income taxes	2.6	2.5	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	3.0	3.3	27	1.7
Corporate income taxes	1.8	2.0	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	2.1	2.3	19	1.2
Other	0.4	0.5	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	20	0.2
<b>Social contributions</b>	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.5	7.9	7.9	7.8	8.4	22	4.3
Employers'	6.8	5.5	5.3	4.6	4.3	4.2	4.3	4.0	4.5	4.7	4.7	4.7	5.1	21	2.6
Households'	2.7	2.6	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.3	18	1.7
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	30.5	29.9	31.6	30.7	27.2	26.0	25.3	26.7	28.3	28.4	29.1	29.0	29.5	26	15.2
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	67.1	70.6	72.4	72.2	70.1	71.1	70.0	71.1	70.2	68.8	69.5	69.2	68.0	8	10.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.8	2.3	2.6	2.9	2.8	2.9	3.0	2.9	3.0	3.0	2.9	3.2	3.1	20	0.5
<b>Social security funds</b>	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	27.0	28.4	16	4.3
<b>EU institutions</b>	n.a.	n.a.	0.6	0.8	0.5	0.4	0.5	0.4	0.5	0.5	0.5	0.6	0.5	14	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	15.6	16.2	15.7	16.5	13.9	13.7	13.3	14.2	14.8	14.1	14.7	14.9	14.5	4	7.5
<b>Labour</b>	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	10.5	27	5.4
of which on income from employment	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	10.5	26	5.4
Paid by employers	7.0	5.7	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.1	22	2.6
Paid by employees	4.3	4.1	4.5	4.6	4.7	4.2	4.1	4.6	4.8	5.2	5.1	5.1	5.4	26	2.8
Paid by non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0.0
<b>Capital</b>	3.6	3.9	6.1	5.0	4.2	3.8	3.6	3.8	4.3	4.3	4.4	4.3	4.5	23	2.3
Income of corporations	1.9	2.2	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	2.2	2.4	18	1.2
Income of households	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	19	0.2
Income of self-employed	1.0	0.9	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	19	0.4
Stock of capital	0.6	0.7	0.8	0.9	0.7	0.7	0.7	0.9	1.0	1.0	1.1	1.0	1.0	24	0.5

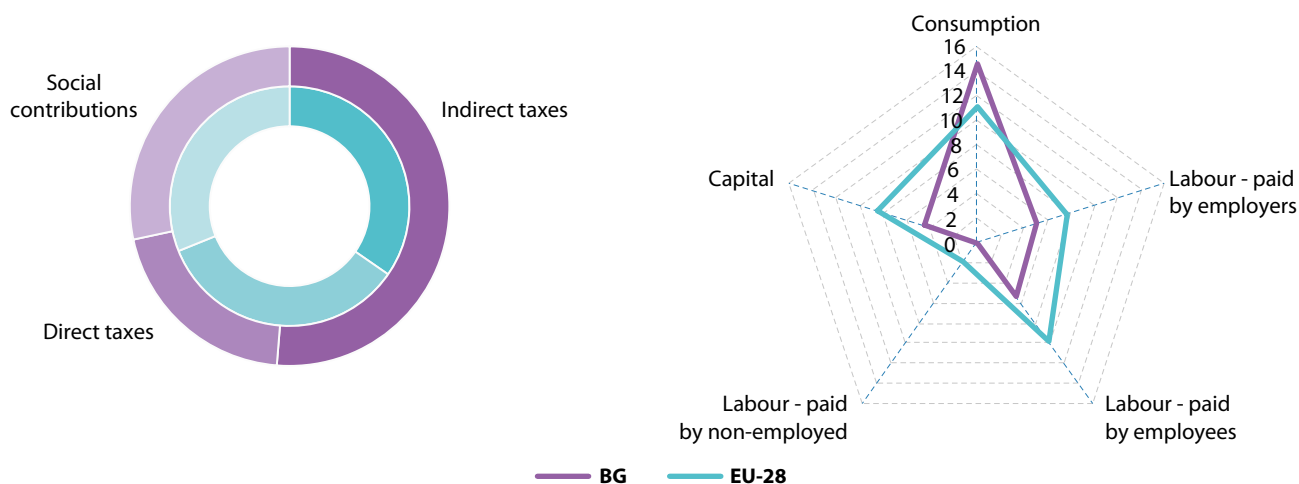
**Table BG.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.9	2.8	3.2	3.3	2.8	2.8	2.7	2.7	2.8	2.7	2.9	2.8	2.7	13	1.4
Energy	2.5	2.4	2.8	2.8	2.5	2.4	2.4	2.4	2.5	2.4	2.6	2.4	2.3	8	1.2
of which transport fuel taxes	:	:	2.8	2.8	2.4	2.4	2.3	2.3	2.4	2.3	2.4	2.3	2.1	4	
Transport	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	19	0.2
Pollution and resources	0.14	0.12	0.08	0.13	0.07	0.08	0.08	0.05	0.08	0.07	0.07	0.07	0.06	14	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.4	0.6	0.7	0.7	0.5	0.5	0.5	0.8	0.9	0.9	1.0	0.9	0.9	20	0.4
Recurrent taxes on immovable property	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	21	0.2
Other taxes on property	0.3	0.4	0.5	0.5	0.3	0.2	0.2	0.5	0.6	0.6	0.6	0.5	0.5	16	0.3
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	21.7	23.3	21.7	23.9	20.9	20.0	19.9	20.3	22.1	21.2	22.3	23.0	22.6	11	
<b>Labour</b>	33.2	29.6	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	23.5	24.3	28	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure BG.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

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

Description of measure	Change	Date
<b>Social security contributions: Employee</b>		
Increase in minimum monthly insurance incomes on which the social security contributions of employees are levied by 3.9 % on average.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
Increase in maximum monthly insurance incomes on which the social security contributions of employees are levied to BGN 3 000.	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
Increase in minimum monthly insurance incomes on which the social security contributions of employees are levied to BGN 560.	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Increase in minimum monthly insurance incomes of employees on which the social security contributions of employers are levied to BGN 560.	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
Increase in minimum monthly insurance incomes of employees on which the social security contributions of employers are levied by 3.9 % on average.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
Increase in maximum monthly insurance incomes of employees on which the social security contributions of employers are levied to BGN 3 000.	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
<b>Social security contributions: Self-employed</b>		
Remove the differentiation of the minimum monthly insurance income for self-employed persons and set up the monthly amount of the insurance income for this category of persons at the level of the national minimum wage - BGN 510 as from 1 January 2018.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
Increase in minimum monthly amount of insurance income on which the social security contributions for registered farmers and tobacco growers are levied - from BGN 300 to BGN 350.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
Increase in minimum monthly amount of insurance income on which the social security contributions for registered farmers and tobacco growers are levied - from BGN 350 to BGN 400.	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
Increase in minimum monthly insurance income for self-employed persons and set up the monthly amount of the insurance income for this category of persons at the level of the national minimum wage - BGN 560 as from 1 January 2019.	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
<b>Corporate income tax</b>		
Introduction of a new provision on the Interest limitation rule (art. 43a CITA) under implementation of part of the provisions of Directive (EC) 2016/1164.	N/A	Legislation: 27-11-2018 In force from: 01-01-2019
Introduction of obligatory electronic submission of tax returns under the Corporate Income Tax Act.	Neutral	Legislation: 06-12-2016 In force from: 01-01-2018
Specific rules for determining the tax financial result in cases of a controlled foreign company (art. 47c - 47e CITA).	N/A	Legislation: 27-11-2018 In force from: 01-01-2019
<b>Health-related taxes</b>		
Increase of the excise rate of heated tobacco products to BGN 233 per kilogram.	Rate increase	Legislation: 7-08-2018 In force from: 01-10-2018
Introduction of the heated tobacco products as a new category of excisable goods. The excise rate on heated tobacco products is BGN 152 per kilogram.	Base increase	Legislation: 04-08-2017 In force from: 01-01-2018
Change in the ratio between specific and proportional excise duty rates on cigarettes - specific excise is increased from BGN 101 to BGN 109 per 1 000 pieces and proportional is decreased accordingly from 28 % to 25 % from retail price for 2018 to reach the minimum EU levels as of 1 January 2018 - EUR 90 (BGN 177) per 1 000.	Rate increase	Legislation: 04-08-2017 In force from: 01-01-2018
<b>Other taxes</b>		
Introduction of new conception of transport vehicles tax determination related with ecological category of the vehicle.	N/A	Legislation: 27-11-2018 In force from: 01-01-2019

## Czechia

Table CZ.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.0	10.5	10.7	10.5	11.0	11.3	12.1	12.5	12.9	12.0	12.4	12.5	12.6	19	24.2
VAT	6.6	6.1	6.0	6.5	6.6	6.6	6.9	7.0	7.4	7.4	7.3	7.4	7.7	15	14.7
Taxes and duties on imports excluding VAT	1.0	1.0	1.2	1.0	1.3	1.4	1.8	1.8	1.7	1.4	1.7	2.2	1.9	3	3.6
Taxes on products, except VAT and import duties	2.9	2.9	3.1	2.7	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	23	4.8
Other taxes on production	0.5	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	25	1.0
<b>Direct taxes</b>	8.6	8.6	8.8	7.8	7.1	6.8	7.0	7.0	7.2	7.3	7.2	7.6	7.7	19	14.8
Personal income taxes	4.2	3.9	4.1	3.5	3.4	3.3	3.5	3.6	3.7	3.7	3.6	3.8	4.0	22	7.7
Corporate income taxes	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.5	5	6.7
Other	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	26	0.4
<b>Social contributions</b>	14.7	14.9	15.0	14.9	14.2	14.5	14.7	14.8	14.8	14.5	14.4	14.7	15.0	3	28.8
Employers'	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	9.7	3	18.6
Households'	5.3	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	5.3	5.2	5.3	5.3	13	10.2
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	34.3	33.9	34.5	33.2	32.2	32.7	33.8	34.2	34.8	33.9	34.0	34.8	35.4	15	67.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	70.3	70.1	70.4	69.8	69.1	69.3	69.8	70.1	69.5	68.6	69.1	68.6	68.8	7	46.7
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	14.5	14.1	14.0	14.2	14.1	13.7	13.7	13.5	14.2	14.7	14.4	15.0	15.0	5	10.1
<b>Social security funds</b>	14.6	15.3	15.1	15.5	16.4	16.5	16.0	16.0	15.9	16.2	15.9	15.9	15.7	23	10.7
<b>EU institutions</b>	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	16	0.3
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.4	10.0	10.2	10.1	10.5	10.8	11.6	12.0	12.3	11.5	11.8	11.9	12.1	14	23.1
<b>Labour</b>	17.4	17.5	17.7	17.2	16.2	16.7	17.0	17.1	17.3	17.2	16.9	17.4	17.9	11	34.3
of which on income from employment	16.4	16.3	16.4	16.0	15.0	15.4	15.7	15.8	16.0	15.8	15.5	16.1	16.6	11	31.8
Paid by employers	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	9.7	4	18.6
Paid by employees	7.0	6.8	7.0	6.6	6.1	6.1	6.3	6.4	6.5	6.6	6.3	6.7	6.9	21	13.3
Paid by non-employed	1.0	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	14	2.5
<b>Capital</b>	6.4	6.5	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.2	5.3	5.5	5.4	19	10.4
Income of corporations	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.5	6	6.7
Income of households	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.2
Income of self-employed	1.4	1.2	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.0	1.0	13	2.0
Stock of capital	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	26	1.5

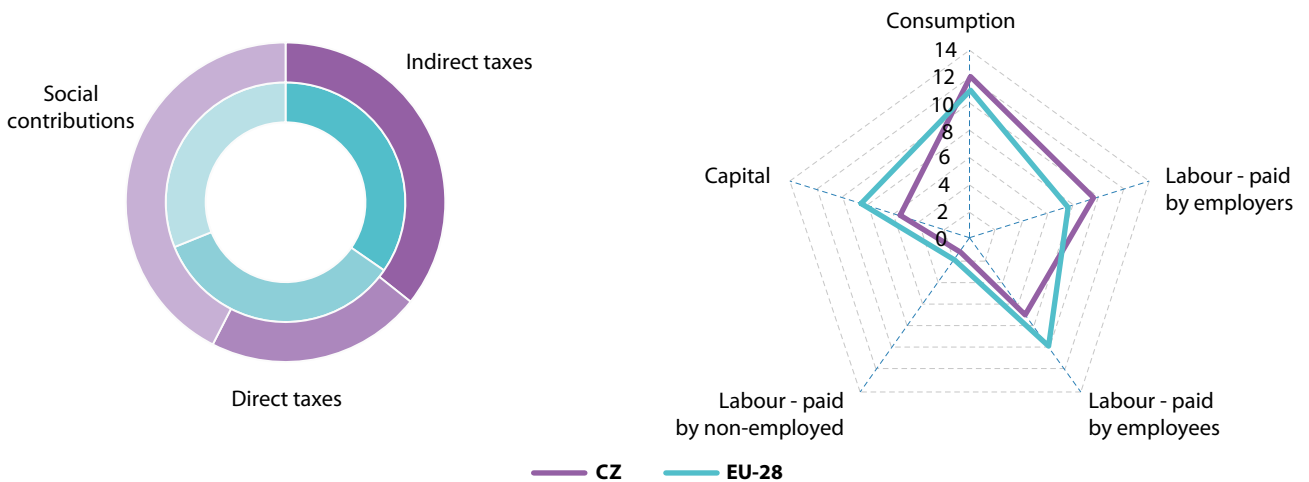
Table CZ.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float:right">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.1	21	4.0
Energy	2.3	2.2	2.1	2.1	2.1	2.1	2.2	2.1	2.0	1.9	1.9	2.0	1.9	12	3.7
of which transport fuel taxes	:	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.6	12	
Transport	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.3
Pollution and resources	0.03	0.02	0.02	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.01	0.01	24	0.0
<b>E. Property taxes</b> <span style="float:right">as % of GDP</span>															
<b>Taxes on property</b>	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	24	1.1
Recurrent taxes on immovable property	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	24	0.4
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	21	0.7
<b>F. Implicit tax rates</b> <span style="float:right">%</span>															
<b>Consumption</b>	21.1	20.4	21.4	20.7	21.0	21.4	22.9	23.7	24.3	23.3	24.7	24.7	24.8	9	
<b>Labour</b>	41.2	41.0	41.7	39.9	37.5	38.4	39.0	38.6	39.1	39.4	39.2	39.8	40.1	7	
<b>G. Payable tax credits</b> <span style="float:right">as % of GDP</span>															
<b>Total payable tax credits</b>	0.5	0.4	0.4	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7		1.3
Tax expenditure component	0.4	0.4	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		1.0
Transfer component	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2		0.3
<b>Total tax revenue adjusted for payable tax credits</b>	33.8	33.6	34.1	32.7	31.8	32.2	33.3	33.7	34.3	33.4	33.5	34.3	34.8		66.8

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

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

Figure CZ.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

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

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase in child tax credit for first child from 2018.	Neutral	Announcement: 08-06-2017 Legislation: 12-07-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Extension of excise duties on heated tobacco products.	Rate increase; base increase	Announcement: 13-06-2018

## Denmark

Table DK.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	17.6	17.5	17.7	16.7	16.5	16.4	16.5	16.5	16.6	16.4	16.4	16.3	16.1	6	47.2
VAT	9.8	9.9	10.0	9.7	9.7	9.5	9.6	9.6	9.4	9.4	9.4	9.5	9.5	2	27.9
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	20	0.4
Taxes on products, except VAT and import duties	5.9	5.7	5.6	5.0	4.6	4.7	4.7	4.7	4.7	4.5	4.5	4.5	4.2	13	12.4
Other taxes on production	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	2.3	2.2	9	6.4
<b>Direct taxes</b>	30.5	29.0	28.8	28.2	28.6	28.7	28.7	29.4	30.4	33.3	30.8	30.0	29.9	1	87.5
Personal income taxes	25.7	24.0	24.1	24.0	25.0	24.9	24.9	25.2	26.0	29.0	26.4	25.6	25.4	1	74.4
Corporate income taxes	3.4	3.7	3.2	2.6	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.9	3.0	9	8.9
Other	1.3	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.6	1.5	1.6	1.5	1.4	6	4.2
<b>Social contributions</b>	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	28	0.1
Employers'	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	28	0.0
Households'	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	28	0.1
<b>Less: capital transfers<sup>(2)</sup></b>	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.5	0.4		
<b>Total</b>	48.0	46.5	46.4	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.4	45.9	45.7	2	133.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	69.0	68.7	75.7	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.0	5	97.7
<b>State government<sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	30.5	30.8	23.8	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.7	2	35.7
<b>Social security funds</b>	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	25	0.0
<b>EU institutions</b>	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	25	0.4
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	15.7	15.6	16.0	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	6	41.1
<b>Labour</b>	22.9	22.7	23.2	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.2	23.1	4	67.6
of which on income from employment	18.2	18.2	18.7	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.7	18.1	18.0	7	52.8
Paid by employers	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	28	1.9
Paid by employees	17.8	17.7	18.2	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.4	17.4	1	50.9
Paid by non-employed	4.7	4.6	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	1	14.8
<b>Capital</b>	9.4	8.1	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.6	8.6	8	25.1
Income of corporations	3.4	3.7	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.9	3.0	10	8.8
Income of households	2.2	0.7	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1	5.5
Income of self-employed	1.0	1.0	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	15	2.7
Stock of capital	2.7	2.7	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	9	8.0



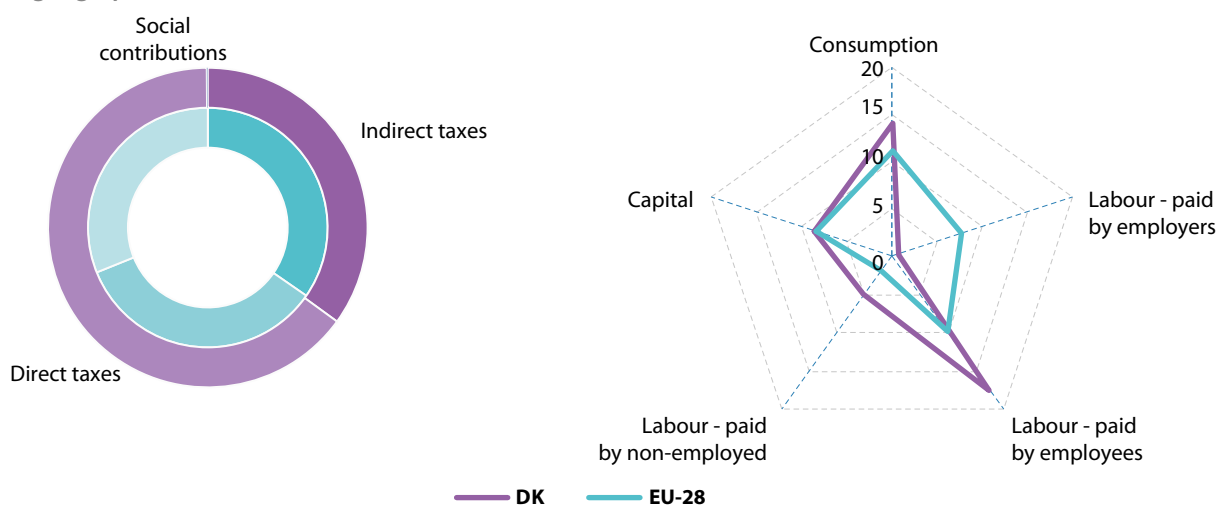
Table DK.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	4.9	4.7	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3	10.9
Energy	2.5	2.2	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	10	5.8
of which transport fuel taxes	:	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.7	28	
Transport	2.1	2.2	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.6	1.5	1	4.5
Pollution and resources	0.30	0.29	0.29	0.28	0.26	0.21	0.21	0.23	0.25	0.21	0.23	0.20	0.17	5	0.5
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	6	7.3
Recurrent taxes on immovable property	1.8	1.8	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.0	2.0	2.0	4	5.7
Other taxes on property	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	17	1.6
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	33.7	33.7	34.5	32.5	31.7	31.8	31.6	31.7	31.1	30.8	30.7	30.9	30.7	2	
<b>Labour</b>	35.8	35.7	35.6	35.6	33.8	33.6	33.6	34.1	33.6	33.1	34.0	34.6	34.6	13	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2		0.6
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2		0.5
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
<b>Total tax revenue adjusted for payable tax credits</b>	<b>48.0</b>	<b>46.5</b>	<b>46.4</b>	<b>44.8</b>	<b>45.0</b>	<b>44.8</b>	<b>44.8</b>	<b>45.5</b>	<b>46.0</b>	<b>48.6</b>	<b>46.2</b>	<b>45.7</b>	<b>45.5</b>		<b>133.3</b>

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

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

Figure DK.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table DK.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase in the marginal tax rates due to gradually abolishing of the PSO tax from 2017 to 2022. Expenses formerly financed by the PSO tax are gradually moved to the Finance Act.	N/A	Announcement: 24-01-2017 Legislation: 01-03-2017 In force from: 01-01-2018
Implement an extra tax allowance on pension payments, new employment relief, increase the base and the limit for the employment relief and decrease the bottom-bracket tax.	Base increase	Announcement: 02-05-2018 Legislation: 01-06-2018 In force from: Decrease in bottom-bracket tax: 01-01-2018 or 01-01-2019 Rest: 01-01-2018
<b>Corporate income tax</b>		
The North Sea Agreement – A reduction on the tax on oil and gas extraction. Main points of the agreement are the following: • A DKK 100 million pool will be set up for green initiatives related to oil and gas extraction. • An investment window from 2017-2025 is introduced. This implies: • The hydrocarbons deduction will be increased over a six-year period from 5 % annually to 6.5 % annually. • The rate of the declining balance depreciation of hydrocarbon tax is increased from 15 % to 20 %. • The deduction date for the two deductions mentioned above is changed from the time the investments start being used to the time of payment. The agreement ensures that if the oil prices rises to at least USD 75 per barrel, as expected by the state, then the companies must start paying back the tax discount.	Base decrease	Announcement: 28-03-2017 Legislation: 28-11-2017 In force from: 01-01-2018
Agreement on exemption from corporation tax for theatres and day-care centers. The tax exemption is financed by reducing the funding given to theatres that will benefit from the tax exemption by 0.3 % per annum. Privately owned theatres, which distribute profits to their owners, will still have to pay tax of the profit.	Base decrease	Announcement: 17-05-2018 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
Extension of the deductibility of business related expenditures on wages, salaries, directors' fees and business expenses related to tenure.	Base decrease	Announcement: 15-11-2017 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Recurrent taxes on immovable property (business and residential)</b>		
Continue the existing valuations one more year than expected (2 years all together), as the new IT system which is to make the valuations is not yet fully developed.	N/A	Announcement: 20-11-2018 Legislation: 20-12-2018 In force from: 20-12-2018
<b>Other taxes</b>		
Agreement on changes to the registration taxes on passenger cars. The agreement contains the following initiatives: • The registration tax for passenger cars and motorcycles is reduced. • Reorganization of the existing security deductions in the registration tax. • The surcharge and the limits for good fuel economy in the registration tax are increased. • Tightening of the tax rules for car leasing. • The green motor vehicle tax for new passenger cars is increased. • The registration tax for passenger camper vans is reduced. • Gradual increase of the service limit. • Strengthening the infrastructure and mobility in Denmark.	Rate decrease; base increase	Announcement: 21-09-2018 Legislation: 09-11-2018 In force from: 03-10-2018
Agreement on Enterprise and Entrepreneurship Initiatives: Primarily includes lower taxes on some of the goods most sensitive to cross-border shopping. In addition, a number of taxes are completely abolished, including the tax on nuts, which will be completely abolished by 1 January 2020. In addition, a number of reductions are introduced regarding both the equity income tax, including a share savings account and an investment tax credit, as well as personal income tax, including tax rules for foreign researchers, the Danish International Register of Shipping arrangement and taxation of individual employee shares.	Rate decrease; base decrease	Announcement: 12-11-2017 Legislation: 26-12-2017 In force from: 01-01-2018
National budget compromise for 2018: • A permanent arrangement for deducting household and builder's services in the taxable income per person (BolgJobordning) • Introduction of tax redemptions for phones • Equalization tax on disbursements from pension savings will be removed	Base decrease	Announcement: 08-12-2017 Legislation: 22-12-2018 In force from: 01-01-2018
Change in how the public media is financed. Formerly it was financed through a yearly check; send out to every Danish citizen above 18 with access to any public media. With this reform the public media will now fully be financed through taxation.	Neutral	Announcement: 03-10-2018 Legislation: 29-11-2018 In force from: 01-01-2019
Increase the allowance for companies on expenses in research and experiment business (support R&D) from 100 pct. to 110 pct.	Rate decrease	Announcement: 25-04-2018 Legislation: 01-06-2018 In force from: 01-06-2018

**Table DK.2:** Latest tax reforms (continued)

Description of measure	Change	Date
Abolish exhibit 1 in the electric heating law (not yet agreed upon), restructuring of the rules of waste heat (not yet agreed upon), Decrease the tax on electric heating, lower rates on the ordinary tax on electric heating and expediting the reduction of The Green Check.	Rate decrease	Announcement: 2018-11-01 Legislation: 2018-12-18 In force from: 2019-01-01
The conditions for small startups to offer shares to their employees is improved. The conditions for Danes to invest their savings in Danish investment banks is also improved.	N/A	Announcement: 20-11-2018 Legislation: 24-01-2019 In force from: 24-01-2019

## Germany

Table DE.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	10.5	10.4	10.9	10.9	11.4	10.9	11.1	11.1	11.0	10.9	10.9	10.8	10.7	26	351.9
VAT	6.1	6.1	6.8	6.9	7.2	7.0	7.0	7.0	7.0	6.9	6.9	6.9	6.9	20	226.6
Taxes and duties on imports excluding VAT	0.7	0.7	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	6	27.7
Taxes on products, except VAT and import duties	3.0	3.0	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	24	75.7
Other taxes on production	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	23	22.0
<b>Direct taxes</b>	10.7	11.5	11.9	12.2	11.3	10.8	11.2	11.8	12.2	12.2	12.4	12.8	13.0	10	427.4
Personal income taxes	7.8	8.0	8.4	9.0	8.9	8.1	8.2	8.6	8.9	8.9	9.0	9.1	9.4	6	306.6
Corporate income taxes	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.3	2.6	2.7	15	88.7
Other	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.9	1.0	1.1	1.1	1.0	10	32.1
<b>Social contributions</b>	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.0	15.0	15.2	15.3	2	502.2
Employers'	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	12	216.4
Households'	9.1	8.8	8.3	8.3	8.8	8.5	8.5	8.5	8.5	8.5	8.5	8.6	8.7	2	285.8
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	37.0	37.3	37.4	37.7	38.0	36.7	37.2	37.8	38.2	38.1	38.4	38.8	39.1	8	1281.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	28.6	29.0	30.2	30.2	30.4	30.3	30.7	30.6	30.2	30.1	29.6	28.9	29.0	27	372.2
<b>State government <sup>(1)</sup></b>	20.8	21.5	22.3	22.3	21.4	20.9	21.0	21.4	22.2	22.4	22.7	23.4	23.1		295.9
<b>Local government</b>	7.3	7.8	7.9	8.1	7.5	7.5	7.7	7.9	7.8	7.8	7.9	8.1	8.1	12	104.4
<b>Social security funds</b>	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.4	39.2	39.1	39.2	5	502.2
<b>EU institutions</b>	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	11	6.8
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	9.9	9.9	10.3	10.4	10.8	10.4	10.5	10.4	10.5	10.4	10.4	10.2	10.1	24	332.4
<b>Labour</b>	21.4	21.2	20.6	21.1	21.8	21.0	20.9	21.4	21.6	21.6	21.7	21.9	22.2	6	729.2
of which on income from employment	18.5	18.4	18.0	18.5	19.0	18.3	18.4	18.8	19.1	19.0	19.2	19.3	19.6	5	643.4
Paid by employers	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	14	216.4
Paid by employees	11.7	11.8	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.5	12.6	12.7	13.0	2	426.9
Paid by non-employed	2.9	2.8	2.5	2.6	2.8	2.7	2.6	2.5	2.5	2.5	2.5	2.6	2.6	7	85.8
<b>Capital</b>	5.6	6.2	6.5	6.3	5.3	5.3	5.8	6.0	6.0	6.1	6.3	6.7	6.7	16	219.9
Income of corporations	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.3	2.6	2.7	15	88.7
Income of households	0.4	0.5	0.6	0.7	0.6	0.4	0.5	0.4	0.5	0.6	0.6	0.6	0.6	15	21.1
Income of self-employed	1.9	1.9	2.0	2.0	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.1	2.1	6	69.4
Stock of capital	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.2	1.3	1.2	19	40.7

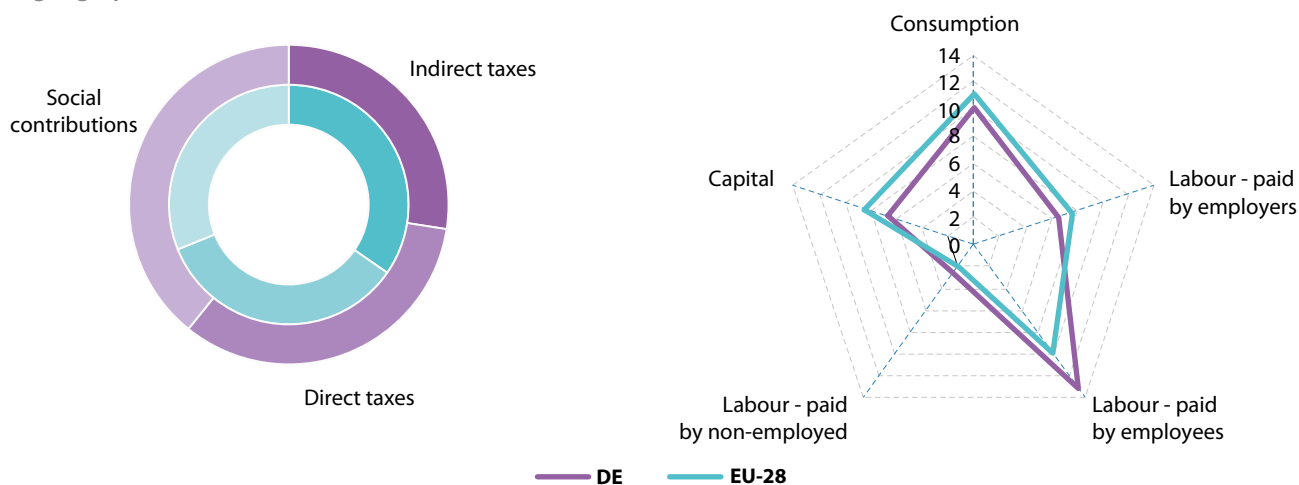
Table DE.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.4	2.3	2.2	2.1	2.3	2.1	2.2	2.1	2.1	2.0	1.9	1.8	1.8	25	59.3
Energy	2.0	2.0	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	24	49.2
of which transport fuel taxes	:	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	22	
Transport	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	18	10.1
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
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.8	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.1	19	35.3
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	19	14.0
Other taxes on property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.6	0.7	0.7	11	21.3
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	18.2	18.3	19.7	19.7	19.9	19.6	20.0	19.8	20.2	20.4	20.5	20.4	20.3	18	
<b>Labour</b>	37.2	37.8	37.8	38.2	37.6	36.9	37.1	37.4	37.7	37.7	37.9	38.1	38.6	10	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

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

Figure DE.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table DE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase of basic personal allowance from EUR 8 820 by EUR 180 to EUR 9 000	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Further increase of basic personal allowance from EUR 9 168 by EUR 240 to EUR 9 408	Base decrease	Legislation: 29-11-2018 In force from: 01-01-2020
New bill on avoiding losses in revenue from VAT in the online goods trade and on amending further tax regulations (applies to unincorporated businesses/self employment income as well)	Base decrease	Legislation: 11-12-2018 In force from: 15-12-2018
Increase of child benefit by EUR 10 per child per month	Base decrease	Legislation: 29-11-2018 In force from: 01-07-2019
Increase of the basic allowance for children from EUR 7 428 by EUR 192 to EUR 7 620	Base decrease	Legislation: 29-11-2018 In force from: 01-01-2019
Adjustment for fiscal drag by 1.84 %	Base decrease	Legislation: 29-11-2018 In force from: 01-01-2019
Increase of basic personal allowance from EUR 9 000 by EUR 168 to EUR 9 168	Base decrease	Legislation: 29-11-2018 In force from: 01-01-2019
Further adjustment for fiscal drag by 1.95 %	Base decrease	Legislation: 29-11-2018 In force from: 01-01-2020
Further increase of the basic allowance for children from EUR 7 620 by EUR 192 to EUR 7 812	Base decrease	Legislation: 29-11-2018 In force from: 01-01-2020
Further adjustment for fiscal drag by 1.65 %	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Further increase of the basic allowance for children by EUR 72 from EUR 7 356 to EUR 7 428	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Further Increase of child benefit by EUR 24 for child per year.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2018
Boosting the implementation of company pension plans on voluntary basis; measures aim at SMEs and low-income earners.	N/A	Legislation: 17-08-2017 In force from: 01-01-2018
<b>Social security contributions: Employee</b>		
Increase of the contribution rate to statutory long-term care insurance by 0.25 percentage points to 1.525 %	Rate increase; base decrease	Legislation: 17-12-2018 In force from: 01-01-2019
Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to 1.0 %	Rate decrease; base increase	Legislation: 23-10-2017 In force from: 01-01-2018
Decrease of the contribution rate to statutory pension insurance by 0.05 percentage points to 9.3%	Rate decrease; base increase	Legislation: 18-12-2017 In force from: 01-01-2018
Reduction of the contribution rate to statutory unemployment insurance by 0.4 percentage points to 2.6% and further temporary decrease of the contribution rate to statutory unemployment insurance by 0.1 percentage points to 2.5 %	Rate decrease; base increase	Legislation: 18-12-2018 In force from: 01-01-2019
Further temporary decrease of the contribution rate to statutory unemployment insurance by 0.05 percentage points to 1.25%	Rate decrease; base increase	Legislation: 18-12-2018 In force from: 01-01-2019
Decrease of the contribution rate to statutory unemployment insurance by 0.2 percentage points to 1.3%	Rate decrease; base increase	Legislation: 18-12-2018 In force from: 01-01-2019
Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to 0.9% and financing of the respective supplemental contribution rate to statutory health insurance on a basis of parity (employee and employer share the burden 50/50)	Rate decrease; base increase	Legislation: 23-10-2018 / 11-12-2018 In force from: 01-01-2019
Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to 0.9% and financing of the respective supplemental contribution rate to statutory health insurance on a basis of parity (employee and employer share the burden 50/50)	Rate decrease; base increase	Legislation: 23-10-2018 / 11-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Reduction of the contribution rate to statutory unemployment insurance by 0.4 percentage points to 2.6% and further temporary decrease of the contribution rate to statutory unemployment insurance by 0.1 percentage points to 2.5 %	Rate decrease; base increase	Legislation: 18-12-2018 In force from: 01-01-2019
Increase of the contribution rate to statutory long-term care insurance by 0.25 percentage points to 1.525 %	Rate increase; base decrease	Legislation: 17-12-2018 In force from: 01-01-2019
Increase of the contribution rate to statutory long-term care insurance by 0.5 percentage points to 3.05 %	Rate increase; base decrease	Legislation: 17-12-2018 In force from: 01-01-2019

**Table DE.2: Latest tax reforms** (continued)

Description of measure	Change	Date
Decrease of the contribution rate to statutory pension insurance by 0.05 percentage points to 9.3 %	Rate decrease	Legislation: 18-12-2017 In force from: 01-01-2018
Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to 0.9 % and financing of the respective supplemental contribution rate to statutory health insurance on a basis of parity (employee and employer share the burden 50/50)	Rate increase; base decrease	Legislation: 11-12-2018 In force from: 01-01-2019
Reduction of the contribution rate to statutory unemployment insurance by 0.2 percentage points to 1.3 % and further temporary decrease of the contribution rate to statutory unemployment insurance by 0.05 percentage points to 1.25 %	Rate decrease; base increase	Legislation: 18-12-2018 In force from: 01-01-2019
<b>Social security contributions: Self-employed</b>		
Reduction of the minimum contribution assessment limit and decrease of the minimum contribution rate to statutory health insurance for low-income self-employed members of statutory health insurance	Rate decrease; base increase	Legislation: 11-12-2018 In force from: 01-01-2019
<b>Corporate income tax</b>		
Boosting the implementation of company pension plans on voluntary basis; measures aim at SMEs and low-income earners.	N/A	Legislation: 17-08-2017 In force from: 01-01-2018
New bill on avoiding losses in revenue from VAT in the online goods trade and on amending further tax regulations (applies to other corporate taxes and VAT as well)	Base decrease	Legislation: 11-12-2018 In force from: 15-12-2018
<b>Other corporate taxes</b>		
Boosting the implementation of company pension plans on voluntary basis; measures aim at SMEs and low-income earners.	N/A	Legislation: 17-08-2017 In force from: 01-01-2018

## Estonia

Table EE.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.8	13.5	13.6	12.2	14.7	13.9	13.6	13.9	13.5	13.9	14.4	14.8	14.4	12	3.4
VAT	8.1	9.0	8.8	7.8	8.7	8.5	8.2	8.4	8.2	8.5	9.1	9.1	9.1	7	2.1
Taxes and duties on imports excluding VAT	3.8	3.6	3.8	3.5	5.1	4.4	4.5	4.6	4.4	4.4	4.4	4.8	4.4	1	1.0
Taxes on products, except VAT and import duties	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	28	0.0
Other taxes on production	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	22	0.2
<b>Direct taxes</b>	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.4	7.8	7.5	7.2	24	1.7
Personal income taxes	5.5	5.5	5.8	6.1	5.6	5.3	5.1	5.2	5.4	5.7	5.7	5.8	5.7	18	1.3
Corporate income taxes	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	27	0.4
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0.0
<b>Social contributions</b>	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	10.9	11.1	11.2	11.2	17	2.6
Employers'	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.2	10.5	10.6	10.6	2	2.5
Households'	0.4	0.3	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.6	0.6	26	0.1
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	30.0	30.5	31.3	31.4	34.9	33.3	31.5	31.7	31.6	32.1	33.2	33.5	32.8	22	7.7
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	83.0	84.0	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	82.3	82.0	4	6.3
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.2	1.0	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	27	0.1
<b>Social security funds</b>	15.1	14.4	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.2	16.2	16.6	22	1.3
<b>EU institutions</b>	0.7	0.6	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.6	10	0.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.2	12.9	12.8	11.5	14.1	13.2	13.0	13.3	12.9	13.3	13.8	14.3	13.8	8	3.3
<b>Labour</b>	15.2	15.1	15.7	17.2	18.1	17.7	16.4	16.1	16.2	16.2	16.5	16.7	16.6	15	3.9
of which on income from employment	14.8	14.8	15.4	16.8	17.7	17.3	16.0	15.8	15.8	15.9	16.2	16.4	16.3	12	3.8
Paid by employers	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.2	10.5	10.6	10.6	3	2.5
Paid by employees	5.0	5.1	5.4	5.7	5.5	5.5	5.3	5.5	5.5	5.7	5.7	5.8	5.7	25	1.3
Paid by non-employed	0.3	0.3	0.2	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	20	0.1
<b>Capital</b>	2.6	2.6	2.8	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	2.5	2.4	28	0.6
Income of corporations	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	27	0.4
Income of households	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	25	0.0
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	27	0.0
Stock of capital	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	27	0.1



Table EE.1: Tax Revenue (continued)

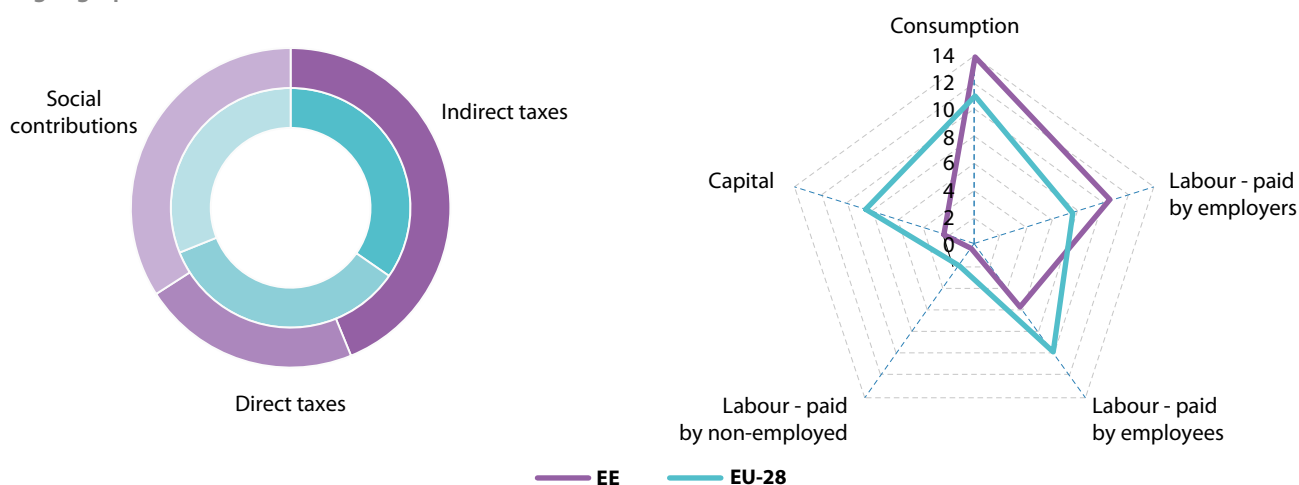
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.3	2.2	2.2	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.7	3.0	2.9	10	0.7
Energy	1.9	1.8	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	6	0.6
of which transport fuel taxes	:	1.7	1.7	1.7	2.2	2.1	2.1	2.0	1.9	1.9	2.0	2.3	2.2	2	
Transport	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	28	0.0
Pollution and resources	0.28	0.32	0.34	0.33	0.38	0.31	0.29	0.26	0.28	0.29	0.29	0.30	0.29	2	0.1
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	28	0.1
Recurrent taxes on immovable property	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	23	0.1
Other taxes on property	0.1	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	0.0
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	21.1	22.8	23.7	21.0	25.6	24.7	25.2	25.4	24.4	25.5	26.4	27.6	27.5	5	
<b>Labour</b>	33.9	33.8	34.1	33.8	35.0	36.6	35.8	34.7	34.8	34.5	34.0	34.0	33.8	14	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure EE.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table EE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Basic allowance reform: basic allowance was increased from EUR 180 per month to EUR 500 per month. It starts diminishing from income of EUR 1 200 per month to zero at EUR 2 100 per month. Joint declaration was replaced with supplementary basic allowance for the spouse. Supplementary basic allowance for pensions was abolished. Non-payable tax credit for low-income earners was abolished.	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2018
Introducing tax exemption on health costs (EUR 100 per worker per quarter)	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
Abolishing deposit interest tax exemption	Base increase	Legislation: 24-12-2016 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
Introducing tax exemption on health costs (EUR 100 per worker per quarter)	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2018
Simplifying company car taxation for private use	Base increase	Announcement: 19-11-2016 Legislation: 07-07-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Introducing tax exemption on health costs (EUR 100 per worker per quarter)	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2018
Decrease of tax rate from 20 % to 14 % in case of regularly distributed profits, advance CIT of banks and limiting profit shifting as loans abroad.	Rate decrease; base increase	Announcement: 19-11-2016 Legislation: 07-07-2017 In force from: 01-01-2018
Simplifying company car taxation for private use	Base increase	Announcement: 19-11-2016 Legislation: 07-07-2017 In force from: 01-01-2018
As of 1 January 2019 new anti-tax avoidance provisions were introduced (taken over from the ATAD Directive). There is a new general anti-avoidance provision, CFC rule and CIT is levied on the exceeding borrowing costs which exceed EUR 3 000 000, 30 % of the taxpayer's EBITDA and the losses of the taxpayer. As of January 1st 2020, exit tax and rules on hybrid mismatches will be introduced	Base increase	Legislation: 12-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
Basic allowance reform: second round effects	Base increase	Legislation: 24-12-2016 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increase in excise duty rate on gasoline by 10 %	Rate increase	Legislation: 30-06-2015 In force from: 01-01-2018
Basic allowance reform: second round effects	Base increase	Legislation: 24-12-2016 In force from: 01-01-2018
Natural gas excise rate increase by 25 %	Rate increase	Legislation: 24-12-2016 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increase in tobacco excise rate by 8 % from 01.01.2018	Rate increase	Legislation: 30-06-2015 In force from: 01-01-2018
Basic allowance reform: second round effects	Base increase	Legislation: 24-12-2016 In force from: 01-01-2018
Increase in excise duty rates on beer and wine under 6 % by 9 %, wine above 6 % by 20 %, intermediate product by 10 % and other alcohol products by 5 % 2018	Rate increase	Announcement: 23-11-2017 Legislation: 16-01-2018 In force from: 01-02-2018

## Ireland

Table IE.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.3	13.7	13.2	12.1	10.9	10.9	10.5	10.6	10.9	11.0	8.7	8.8	8.5	28	25.1
VAT	7.3	7.4	7.3	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.6	4.7	4.5	28	13.3
Taxes and duties on imports excluding VAT	1.8	1.8	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	5	4.2
Taxes on products, except VAT and import duties	3.1	3.5	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	26	4.4
Other taxes on production	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	19	3.2
<b>Direct taxes</b>	13.0	13.8	13.4	12.4	12.0	11.8	12.3	12.9	12.9	12.9	10.8	10.8	10.6	14	31.2
Personal income taxes	9.1	9.5	9.5	9.0	8.9	8.7	9.1	9.6	9.4	9.4	7.5	7.5	7.3	13	21.5
Corporate income taxes	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	13	8.3
Other	0.5	0.6	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	19	1.5
<b>Social contributions</b>	3.8	3.9	4.1	4.4	5.2	5.0	5.3	4.8	5.0	4.9	3.9	3.9	3.9	26	11.4
Employers'	2.6	2.7	2.9	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.4	2.4	26	7.2
Households'	1.2	1.1	1.2	1.3	2.1	2.1	2.1	2.0	2.0	1.9	1.5	1.5	1.4	25	4.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	30.0	31.4	30.8	29.0	28.1	27.8	28.1	28.3	28.8	28.8	23.4	23.5	23.0	28	67.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	97.3	97.5	97.3	97.0	96.4	96.2	96.3	96.1	96.4	96.8	97.0	97.0	97.3	2	66.0
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	2.2	2.1	2.3	2.6	3.2	3.3	3.2	3.4	3.1	2.7	2.5	2.2	2.1	23	1.4
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	6	0.4
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.1	11.1	11.0	10.5	9.8	9.8	9.5	9.5	9.8	9.8	7.7	7.9	7.6	28	22.4
<b>Labour</b>	10.3	10.4	10.7	11.2	12.2	12.0	12.8	12.8	12.9	12.7	9.9	10.1	9.9	28	29.1
of which on income from employment	10.3	10.3	10.6	11.2	12.1	11.9	12.7	12.7	12.7	12.5	9.7	9.9	9.8	28	28.7
Paid by employers	2.8	2.9	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	2.6	26	7.6
Paid by employees	7.5	7.4	7.4	7.8	8.8	8.8	9.3	9.6	9.5	9.4	7.2	7.3	7.2	20	21.1
Paid by non-employed	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	23	0.4
<b>Capital</b>	8.6	9.9	9.2	7.3	6.1	6.0	5.8	6.0	6.1	6.3	5.8	5.6	5.5	18	16.3
Income of corporations	3.4	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	13	8.3
Income of households	1.6	2.1	2.0	1.3	0.9	0.8	0.7	0.8	0.7	0.7	0.9	0.7	0.6	14	1.9
Income of self-employed	1.1	1.1	1.1	1.1	1.1	1.2	1.1	1.0	1.0	1.0	0.8	0.9	0.8	18	2.3
Stock of capital	2.5	2.9	2.6	2.0	1.7	1.6	1.8	2.0	2.0	2.1	1.5	1.3	1.3	18	3.7

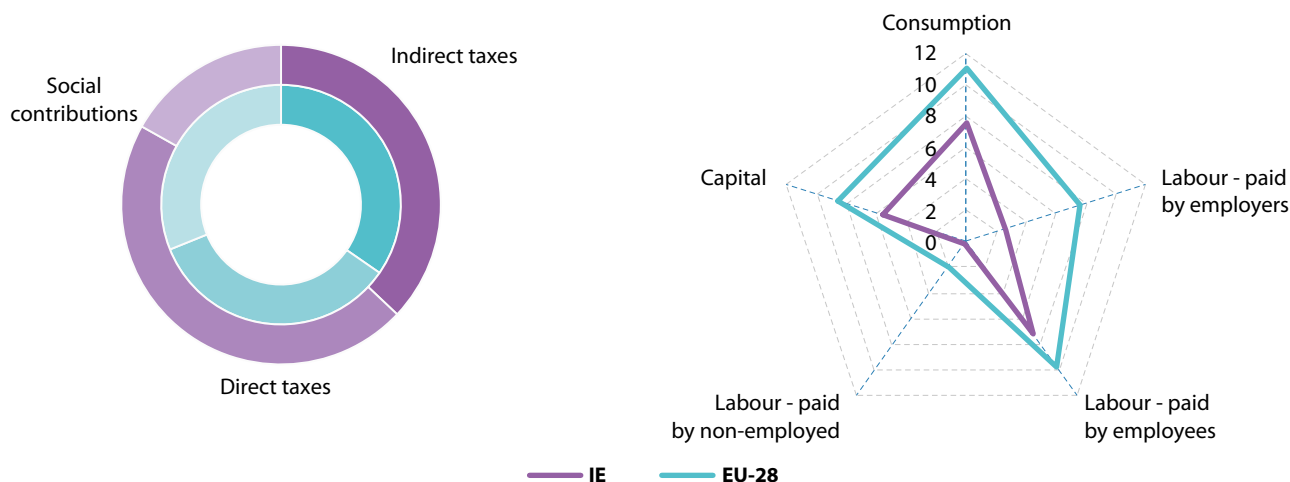
**Table IE.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float:right">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.4	2.4	2.3	2.3	2.4	2.5	2.4	2.5	2.4	1.9	1.9	1.8	27	5.1
Energy	1.3	1.2	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.4	1.1	1.1	1.1	28	3.2
of which transport fuel taxes	:	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	27	
Transport	1.2	1.2	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.7	11	1.9
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.03	0.02	0.02	0.02	0.02	21	0.1
<b>E. Property taxes</b> <span style="float:right">as % of GDP</span>															
<b>Taxes on property</b>	2.3	2.7	2.4	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.1	1.1	18	3.2
Recurrent taxes on immovable property	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	15	1.8
Other taxes on property	1.7	2.2	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.4	0.5	18	1.5
<b>F. Implicit tax rates</b> <span style="float:right">%</span>															
<b>Consumption</b>	26.1	26.0	25.2	22.7	21.6	21.8	21.5	21.8	22.6	23.8	24.2	24.5	24.7	10	
<b>Labour</b>	26.4	26.2	26.2	25.6	27.8	28.6	31.5	32.1	32.2	33.4	32.7	32.7	33.0	16	
<b>G. Payable tax credits</b> <span style="float:right">as % of GDP</span>															
<b>Total payable tax credits</b>	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2		0.2
Tax expenditure component	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2		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
<b>Total tax revenue adjusted for payable tax credits</b>	29.4	30.8	30.4	28.5	27.4	27.1	27.5	27.7	28.3	28.5	23.2	23.3	22.9		22.9

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

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

**Figure IE.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table IE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
<p>- 2.5 % rate reduced to 2 %  - EUR 600 increase to EUR 18 772 band ceiling  - 5 % rate reduced to 4.75 %  USC Rates &amp; Bands from 1 January 2018:  Incomes of EUR 13 000 are exempt. Otherwise:  - EUR 0 – EUR 12 012 @ 0.5 %  - EUR 12 012 – EUR 19 372 @ 2 %  - EUR 19 372 – EUR 70 044 @ 4.75 %  - EUR 70 044+ @ 8 %  Self-employed income over EUR 100 000: 3 % surcharge.  The for individuals earning above EUR 70 044 remains unchanged at 8 %</p>	Rate decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
An increase of EUR 750 in the income tax standard rate band for all earners, from EUR 33 800 to EUR 34 550 for single individuals and from EUR 42 800 to EUR 43 550 for married one earner couples.	Rate decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Home Carer Tax Credit increased by EUR 100: Max tax credit EUR 1 200 (was EUR 1 100)	Rate decrease; base decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Tapered extension of mortgage interest relief for remaining recipients – owner occupiers who took out qualifying mortgages between 2004 and 2012. 75 % of the existing 2017 relief will be continued into 2018, 50 % into 2019 and 25 % into 2020.	Rate decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Home Carer Tax Credit increased by EUR 300: Max tax credit EUR 1 500 (was EUR 1 200)	Base decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
An increase of EUR 750 in the income tax standard rate band for all earners, from EUR 34 550 to EUR 35 016 0300 for single individuals and from EUR 43,550 to EUR 44,300 for married one earner couples.	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<p>- EUR 502 increase to EUR 19 372 band ceiling  - 4.5 % rate reduced to 5 %  USC Rates &amp; Bands from 1 January 2019:  Incomes of EUR 13 000 are exempt. Otherwise:  - EUR 0 – EUR 12 012 @ 0.5 %  - EUR 12 012 – EUR 19 874 @ 2 %  - EUR 19 874 – EUR 70,044 @ 4.75 %  - EUR 70 044+ @ 8 %  Self-employed income over EUR 100,000: 3% surcharge.  The rate for individuals earning above EUR 70,044 remains unchanged at 8 %</p>	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Earned Income Tax Credit: Max. amount of tax credit is increased by EUR 200 to EUR 1 150	Rate decrease; base decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Earned Income Tax Credit: Max. amount of tax credit is increased by EUR 200 to EUR 1 350	Base decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
The weekly income threshold for the higher rate of employer's PRSI was increased.	Base decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Taxes on payroll and workforce</b>		
Special Assignee Relief Programme (SARP). A salary cap of EUR 1 000 000 was introduced by way of amendment in the Finance Act 2018. Specifically, for the years 2019 and 2020, in the case of a new entrant this upper income limit applies, such that the portion of income exempted from income tax is restricted to 30 % of an employee's income between EUR 75 000 and EUR 1 000 000.	Rate increase	Announcement: 19-11-2018 Legislation: 19-12-2018 In force from: 01-01-2019
For the tax year 2020, in the case of a relevant employee who first arrived in the State on or before 31 December 2018 to perform employment duties in the State, the upper income limit applies, such that the portion of income exempted from income tax is restricted to 30 % of an employee's income between EUR 75 000 and EUR 1 000 000.		
<b>Non tax compulsory payments: Employer</b>		
0.1 % increase (from 0.7 % to 0.8 %) in employer contribution to National Training Fund levy	Rate increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018

Table IE.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Corporate income tax</b>		
<p><b>Film Relief</b> The credit was due to expire at the end of 2020 and will now be extended until 2024.</p> <p>A new, short-term, tapered regional uplift commencing at 5 % is also being introduced, subject to State aid approval, for productions being made in areas designated under the State aid regional guidelines.</p>	Rate decrease; base decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<p>A Controlled Foreign Company (CFC) regime was introduced as required by the ATAD. CFC rules are an anti-abuse measure, designed to prevent the diversion of profits to offshore entities (the CFCs) in low- or no-tax jurisdictions by attributing the income back to the controlling company for taxation purposes.</p>	Base increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Other corporate taxes</b>		
<p>As part of Ireland's commitment to implementing the Anti-Tax Avoidance Directive (ATAD), a new ATAD compliant exit tax regime was introduced from midnight on October 9th. It will tax unrealised capital gains where companies migrate or transfer assets offshore such that they leave the scope of Irish tax. The rate for the new ATAD compliant exit tax will be set at 12.5 %.</p>	Rate decrease; base increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 09-10-2019
<p><b>Accelerated Capital Allowances for Gas Propelled Vehicles and Refuelling Equipment -</b> This measure provides for the acceleration of existing allowances and therefore is cost neutral over the lifespan of the assets.</p>	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
Reduced rate of VAT (from 23 % to 9 %) applied to electronic publications	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Increase in VAT rate from 9 % to 13.5 % for specified tourism industry sectors	Rate increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Increase in the VAT rate on sunbeds from 13.5 % to 23 %	Rate increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Charities VAT Compensation Scheme will be introduced in 2019 in respect of VAT expenses incurred in 2018. An amount of EUR 5m will be available to the scheme in 2019.	Neutral	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
1 % VRT surcharge for diesel engine passenger vehicles	Rate increase; base increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<p>The 0 % Benefit-in-kind rate for electric vehicles is being extended for a period of 3 years. The 0 % rate is restricted to the first EUR 50 000 of the Original Market Value of the vehicle. Where a vehicle is worth more than EUR 50 000, the excess will be subject to benefit in kind taxation in the ordinary manner.</p> <p>No restriction shall apply for the years 2019 &amp; 2020 where the electric vehicle was first made available to an employee in the period 10 October 2017 to 9 October 2018.</p>	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Removal of refund scheme where the VAT element of the VRT on short term car hire vehicle was previously refunded.	Neutral	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-04-2019
The accelerated capital allowance scheme for energy efficient equipment, due to expire at the end of 2017, is being extended for a further 3 years	Neutral	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Introduction of a proportionate payment of VRT scheme for vehicles which are temporarily brought into the state	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018
Provision made in the legislation to provide for the transition of charging VRT based on NEDC CO2 emissions towards charging based on WLTP and CO2MPAS CO2	Neutral	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Extension of VRT relief available for hybrid and plug in hybrid vehicles is being extended for one year until the end of 2019	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019

Table IE.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Health-related taxes</b>		
Change to Sugar Sweetened Drinks Tax - Amendment made to the definition of a sugar sweetened drink to ensure certain categories of beverages will be subject to sugar sweetened drinks tax where those beverages do not meet a minimum calcium content of 119 milligrams per 100 millilitres. The amendment fulfils the commitment made as part of the formal EU State aid notification process for sugar sweetened drinks tax.	Base increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
There will be an increase in Minimum Excise Duty on tobacco products so that all cigarettes sold below EUR 11 will have the same excise applied as cigarettes sold at EUR 11.	Rate increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 09-10-2018
The excise duty on a packet of 20 cigarettes increased by 50 cents (including VAT) with a pro-rata increase on the other tobacco products, and an additional 25c on roll your own tobacco.	Rate increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 09-10-2018
Subject to EU approval, a tax will apply from April 2018 to sugar sweetened drinks with a sugar content between 5 grams and 8 grams per 100ml at a rate of 20c per litre. A second rate will apply for drinks with a sugar content of 8 grams or above at 30c per litre.	New tax	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-04-2018
<b>Estate duties/inheritances/gift taxes</b>		
The current Group A tax free threshold which applies primarily to gifts and inheritances from parents to their children is being increased from EUR 310 000 to EUR 320 000. This increase applies in respect of gifts or inheritances received on or after the 10th of October 2018.	Base decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 10-10-2018
<b>Transaction taxes (movable and immovable property)</b>		
Extension of Young Trained Farmers Stamp duty Relief for a further three years to 31.12.2021	Rate decrease; base decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Other taxes</b>		
Full deductibility of interest paid on loans used to purchase, improve or repair a residential property from 1 January 2019	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Extending income averaging for eligible farmers to include their off-farm income	Rate decrease; base decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Key Employee Engagement Programme (KEEP) Gains arising to employees on the exercise of KEEP share options will only be liable to Capital Gains Tax on disposal of the shares, in place of the current liability to income tax, USC and PRSI on exercise together with Capital Gains Tax on any subsequent disposal. Finance Act 2018 introduced amendments to the definition of qualifying share option such that the total market value of the share options granted to any one employee/director cannot exceed the following:		
1. EUR 100 000 in any one year of assessment, 2. EUR 300 000 in all years of assessment, or 3. 100 % of the annual emoluments in a year of assessment in which the qualifying option is granted.	Base increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
This change has removed the cap of 50 % which applied to annual emoluments and has increased the upper limit from EUR 250k to EUR 300k. Note that this upper limit previously applied to a 3 year period but is now a lifetime limit per employee/ director.		
Key Employee Engagement Programme (KEEP) Gains arising to employees on the exercise of KEEP share options will only be liable to Capital Gains Tax on disposal of the shares, in place of the current liability to income tax, USC and PRSI on exercise together with Capital Gains Tax on any subsequent disposal.	Neutral	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Pre-letting Expenses – Rented Residential Property. A new deduction is being introduced for pre-letting expenses of a revenue nature incurred on a property that has been vacant for a period of 12 months or more. A cap on allowable expenses of EUR 5 000 per property will apply, and the relief will be subject to clawback if the property is withdrawn from the rental market within 4 years.	Base increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Renewing the existing stock relief measures for a further three years	Rate decrease	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
An increase in the betting duty on bets placed by customers in the State will provide the additional yield: - from 1 % to 2 % for all bookmakers and - from 15 % to 25 % on the commission earned by betting intermediaries	Rate increase	Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019

## Greece

Table EL.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.0	12.4	12.7	12.7	11.8	12.7	13.6	14.0	14.5	15.8	16.3	17.4	17.3	4	31.1
VAT	6.7	6.8	7.1	7.0	6.3	7.1	7.3	7.2	7.0	7.1	7.3	8.1	8.1	10	14.6
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	10	0.6
Taxes on products, except VAT and import duties	4.5	4.8	4.8	4.5	4.3	4.6	5.0	4.9	5.2	5.2	5.1	5.3	5.1	5	9.1
Other taxes on production	0.6	0.6	0.6	0.9	1.0	0.8	1.1	1.8	2.1	3.4	3.7	3.7	3.7	3	6.8
<b>Direct taxes</b>	9.2	8.4	8.4	8.4	8.8	8.4	9.3	10.9	10.6	9.8	9.7	10.3	10.1	15	18.3
Personal income taxes	4.4	4.3	4.5	4.5	4.4	4.0	4.7	6.9	5.9	5.9	5.7	5.8	6.2	17	11.1
Corporate income taxes	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.1	2.5	1.9	22	3.5
Other	1.6	1.5	1.6	1.7	1.8	1.9	2.5	2.9	3.5	2.1	1.9	2.0	2.0	2	3.6
<b>Social contributions</b>	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.6	10.9	11.5	16	20.7
Employers'	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	4.7	22	8.5
Households'	5.6	5.6	5.8	5.7	5.5	5.9	5.9	6.1	6.0	5.9	6.3	6.6	6.8	6	12.2
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.8	35.7	36.0	36.6	38.7	38.9	9	70.1
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	64.5	63.6	63.1	62.8	63.7	64.2	66.6	67.3	67.7	68.9	69.1	69.7	67.4	10	47.3
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	2.4	22	1.7
<b>Social security funds</b>	32.9	33.8	34.3	34.5	33.6	33.1	30.8	30.0	29.5	28.4	28.3	27.4	29.6	14	20.8
<b>EU institutions</b>	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.3	0.4	0.5	12	0.4
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.0	11.1	11.3	11.1	10.4	11.9	12.6	12.7	13.2	13.4	13.5	14.6	14.6	3	26.3
<b>Labour</b>	13.5	13.1	13.7	13.7	13.2	13.6	13.6	15.7	14.6	14.5	14.6	15.2	16.0	17	28.8
of which on income from employment	12.9	12.4	12.9	12.9	12.3	12.8	12.7	14.1	13.3	13.0	13.1	13.6	14.3	17	25.8
Paid by employers	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	4.7	23	8.5
Paid by employees	7.8	7.7	7.9	7.8	7.7	7.7	7.9	9.3	8.6	8.5	8.8	9.2	9.6	11	17.2
Paid by non-employed	0.7	0.7	0.8	0.8	0.9	0.8	0.9	1.5	1.3	1.5	1.5	1.6	1.7	10	3.0
<b>Capital</b>	7.4	6.9	6.8	7.0	7.1	6.5	7.5	7.4	7.9	8.2	8.6	9.0	8.4	9	15.1
Income of corporations	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.1	2.5	1.9	23	3.5
Income of households	1.2	1.2	1.3	1.4	1.2	1.3	1.4	1.7	1.9	1.8	1.5	1.6	1.6	4	2.9
Income of self-employed	0.8	0.8	0.8	0.8	0.8	0.6	0.9	0.9	0.8	0.8	0.7	0.8	0.8	17	1.5
Stock of capital	2.1	2.3	2.4	2.6	2.6	2.1	3.1	3.6	4.1	3.8	4.2	4.1	4.0	5	7.2



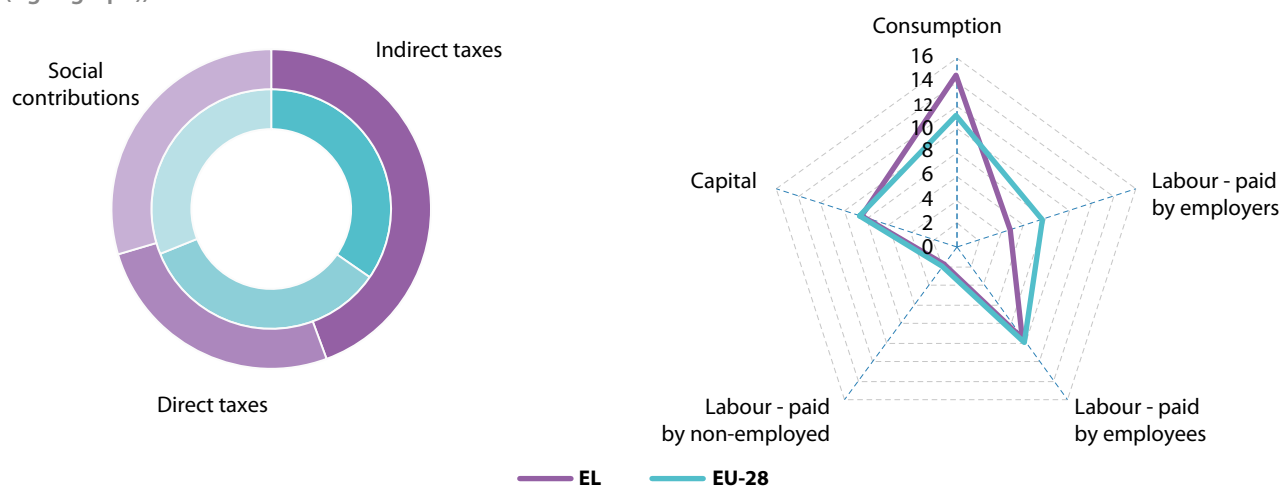
**Table EL.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.1	2.0	2.1	2.1	2.1	2.6	2.9	3.3	3.6	3.7	3.8	3.8	4.0	1	7.2
Energy	1.3	1.2	1.2	1.3	1.3	2.0	2.2	2.6	2.9	3.0	3.0	3.0	3.2	1	5.7
of which transport fuel taxes	:	1.0	1.1	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	1.9	1.8	7	
Transport	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	7	1.4
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	2.0	2.2	2.2	2.3	2.3	1.9	2.7	2.9	3.3	3.0	3.2	3.3	3.2	4	5.8
Recurrent taxes on immovable property	0.8	0.9	0.9	0.8	1.0	1.0	1.9	2.2	2.7	2.5	2.7	2.7	2.7	3	4.8
Other taxes on property	1.1	1.3	1.3	1.5	1.4	0.9	0.8	0.7	0.6	0.5	0.6	0.5	0.6	15	1.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	16.0	16.6	16.9	16.0	15.0	16.9	17.6	17.7	17.9	18.1	18.3	20.0	20.0	19	
<b>Labour</b>	37.5	36.9	38.2	37.5	34.4	35.2	35.8	40.8	40.3	39.1	39.8	41.1	43.3	1	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure EL.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

Table EL.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Abolition of medical expenses tax allowance and of the 1.5 % reduction in income tax withheld on employment income and pension income	Base increase	Legislation: 19-05-2017 In force from: 01-01-2017 - 01-01-2018 (for the abolition of 1,5% reduction)
<b>Social security contributions: Employee</b>		
Insurance contribution for the employed lawyers, insured at the lump-sum benefits branch of ETEAEP (former TPDA of Insurance Fund for Independent Professionals (ETAA)) is calculated from 1.1.2019 on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 for 1/2019 and EUR 650.00 from 01.02.2019). The rate is 2 % for the lawyer.	Rate decrease; base decrease	Legislation: 03-12-2018 In force from: 01-01-2019
Insurance contribution for the employed engineers and doctors insured at the lump-sum benefits branch of ETEAEP (former Insurance Fund for Independent Professionals (ETAA)) is calculated from 1.1.2019 on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 for 1/2019 and EUR 650.00 from 01.02.2019). The rate for employed engineers and doctors is 4 %.	Base decrease	Legislation: 03-12-2018 In force from: 01-01-2019
Insurance contribution for the lawyers with contract of the supplementary insurance branch of ETEAEP is calculated on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 until 31.01.2019 and EUR 650.00 from 01.02.2019). The rate stayed unchanged at 3.5% for the employee and 3.5 % for the employer.	Base decrease	Legislation: 03-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Decrease of the insurance rate for the employer at 6.66 % for employees under the age of 25.	Rate decrease	Legislation: 18-12-2018 In force from: 01-01-2019
Insurance contribution for the employers of employed lawyers insured at the lump-sum benefits branch of ETEAEP (former TPDA of Insurance Fund for Independent Professionals (ETAA)) is calculated from 01.01.2019 on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 for 1/2019 and EUR 650.00 from 01.02.2019). The rate is 2% for the employer of the lawyer.	Rate increase; base increase	Legislation: 03-12-2018 In force from: 01-01-2019
<b>Social security contributions: Self-employed</b>		
Insurance contribution for self - employed (insured persons in former OAEE), free lancers (insured in former ETAA) and farmers (insured in former OGA) will be calculated as the sum of the monthly taxable income of the self employed and the payable social security contributions. In particular, for the year 2018, the insurance contribution is calculated at 85 % of the above taxable income.	Base increase	Legislation: 19-05-2017 In force from: 01-01-2018
Insurance contribution for the self employed of the supplementary insurance branch of ETEAEP is calculated on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 until 31.01.2019 and EUR 650.00 from 01.02.2019). The rate stayed unchanged at 7 %.	Base decrease	Legislation: 03-12-2018 In force from: 01-01-2017
Insurance contribution for the self employed of the lump-sum benefits branch of ETEAEP is calculated on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 until 31.01.2019 and EUR 650.00 from 01.02.2019). The rate stayed unchanged at 4 %.	Base decrease	Legislation: 03-12-2018 In force from: 01-01-2017
Insurance rate for farmers (insured persons in former OGA) for old - age pension is set to 12 % for year 2019, 12.67 % for year 2020, 13 % for year 2021 and 13.33% for year 2022	Rate decrease	Legislation: 03-12-2018 In force from: 01-01-2019
Insurance rate for self - employed (insured persons in former OAEE) and free lancers (insured persons in former ETAA) for old - age pension is set to 13.33 %	Rate decrease	Legislation: 03-12-2018 In force from: 01-01-2019
Insurance contribution for self - employed (insured persons in former OAEE), free lancers (insured in former ETAA) and farmers (insured in former OGA) will be calculated as the sum of the monthly taxable income of the self employed and the payable social security contributions. In particular, for the year 2018, the insurance contribution is calculated at 85 % of the above taxable income.	Base increase	Legislation: 19-05-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Profits made by legal persons and legal entities are taxed at the corporate income tax rate of 28% for income earned in tax year 2019 and will be reduced by 1% annually to reach 25 % by 2022	Rate decrease	Legislation: 3-12-2018 In force from: 2019-01-01

Table EL.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
A 6 months extension was granted, until 30.6.2019, for the reduced tax rates for the islands of Leros, Lesbos, Kos, Samos and Chios	Rate decrease	Legislation: 3-12-2018
Effective 1 January 2017: reduced tax VAT rate of 13% to farm supplies and to services from retirement houses	Rate decrease	Legislation: 19-05-2017 In force from: 01-07-2017 - 01-01-2018 (for the services of the retirement houses)
A 6 months extension was granted, until 30.6.2018, for the reduced tax rates for the islands of Leros, Lesbos, Kos, Samos and Chios	N/A	Legislation: 22-12-2017 In force from: 01-01-2018
Reduced tax VAT rate of 6 % to concert tickets	Rate decrease	Legislation: 24-12-2018 In force from: 2019-01-01
Reduced tax VAT rate of 6 % to white/electronic sticks and Braille note taker/typewriters intended to be used from people with visual impairment	Rate decrease	Legislation: 18-12-2018 In force from: 2018-12-18
<b>Other excise duties</b>		
Dodecanese reduced rate on alcohol excises: the current 50 percent reduction of excise duties on alcoholic beverages in the Dodecanese islands will be removed from 1st January 2018.	Rate increase; base increase	Legislation: 27-5-2016 In force from: 1-1-2018
Abolition of the excise duty rate on wine (still & sparkling) EUR 20.00 per hectolitre of product	Base decrease	Legislation: 12-12-2018 In force from: 2019-01-01
<b>Recurrent taxes on immovable property (business and residential)</b>		
Buildings which are located in areas declared in an emergency situation, as a result of earthquake, fire or flood and have been proven to be completely destroyed or suffer functional damage rendering them non-habitable, are exempt from ENFIA of the year in which the disaster occurred	Base decrease	Legislation: 27-11-2018 In force from: 2018-01-01
For tax year 2019 when the total value of the real estate of a natural person subject to tax is up to EUR 60 000, ENFIA shall be reduced by 30 %. When the total value of the aforementioned real estate exceeds the amount of EUR 60 000, for the excess amount thereof, the amount of the reduction by 30 % is reduced by seven tenths (0.7) per EUR 1 000 of immovable property and may not exceed EUR 100.	N/A	Legislation: 3-12-2018 In force from: 2019-01-01
Readjustment of the taxable value of the real estate property for tax year 2018 and increase of the threshold of the supplementary tax which rises from EUR 200 000 to EUR 250 000	N/A	Legislation: 12-12-2018 In force from: 2019-01-01
<b>Other taxes</b>		
Overnight Stay Hotel tax: a new City tax will be introduced on hotels and rented rooms. On hotels the tax per room per night will be set at € 0.50 for 1-and 2-star hotels, EUR 1.5 for 3-star hotels, EUR 3 for 4-star hotels, and EUR 4 for 5-star hotels. For rental rooms the tax per room per night will be set at EUR 0.25 for 1- and 2-key, EUR 0.50 for 3-key and EUR 1 for 4-key rented rooms.	Rate increase; base increase	Legislation: 27-5-2016 In force from: 1-1-2018
Donations of funds or other movable property or any benefits for relief to an area heavily affected by earthquake, fire or flood within three years of declaring an emergency area, are exempt of donation tax.	Neutral	Legislation: 27-11-2018 In force from: 2018-07-23

## Spain

Table ES.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.4	12.4	11.7	9.8	8.7	10.4	10.1	10.6	11.3	11.7	12.0	11.8	11.8	24	137.9
VAT	6.3	6.3	5.9	5.0	3.9	5.4	5.3	5.5	6.1	6.3	6.5	6.5	6.5	24	75.7
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	15	2.1
Taxes on products, except VAT and import duties	4.8	4.9	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.3	17	39.1
Other taxes on production	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.8	1.9	1.9	2.0	1.9	1.8	11	21.0
<b>Direct taxes</b>	11.3	12.1	13.3	10.9	9.8	9.7	9.9	10.6	10.8	10.7	10.7	10.5	10.7	13	124.4
Personal income taxes	6.6	7.0	7.6	7.1	6.8	7.1	7.4	7.6	7.7	7.7	7.3	7.3	7.5	12	87.2
Corporate income taxes	3.9	4.2	4.8	2.9	2.4	2.0	1.9	2.3	2.2	2.1	2.4	2.3	2.3	18	27.1
Other	0.8	0.9	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	1.0	0.9	11	10.1
<b>Social contributions</b>	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.8	11.5	11.7	11.4	11.4	11.5	15	134.7
Employers'	8.6	8.6	8.7	8.6	8.5	8.4	8.4	8.2	8.1	8.2	8.2	8.2	8.4	6	97.9
Households'	3.3	3.3	3.2	3.3	3.7	3.6	3.6	3.6	3.4	3.4	3.2	3.2	3.2	20	36.8
<b>Less: capital transfers <sup>(2)</sup></b>	0.4	0.4	0.4	0.6	0.9	0.8	0.8	0.8	0.6	0.4	0.4	0.3	0.3		
<b>Total</b>	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.2	33.0	33.6	33.7	33.4	33.8	20	393.7
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	44.6	44.8	45.9	40.9	35.7	40.5	39.0	37.4	41.9	42.5	42.7	41.7	41.2	25	162.1
<b>State government <sup>(1)</sup></b>	14.0	14.4	13.8	13.9	15.5	12.9	14.2	17.7	14.1	13.6	14.0	14.6	15.2		59.9
<b>Local government</b>	8.3	8.4	8.2	8.7	9.0	9.1	9.2	9.5	9.9	10.0	9.9	9.9	9.8	10	38.4
<b>Social security funds</b>	32.6	32.0	31.7	36.1	39.3	37.0	37.0	35.0	33.6	33.5	32.7	33.1	33.2	10	130.7
<b>EU institutions</b>	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	5	2.6
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	9.4	9.3	8.8	7.6	6.3	8.0	7.9	8.1	8.9	9.2	9.5	9.4	9.4	26	110.1
<b>Labour</b>	15.8	16.0	16.4	16.4	16.3	16.5	16.7	16.7	16.5	16.6	16.0	16.0	16.3	16	190.3
of which on income from employment	14.9	15.2	15.6	15.4	15.0	15.2	15.3	15.1	14.8	15.1	14.7	14.7	15.0	15	175.3
Paid by employers	8.6	8.6	8.6	8.6	8.4	8.3	8.3	8.1	8.0	8.2	8.1	8.2	8.4	8	97.6
Paid by employees	6.4	6.6	7.0	6.8	6.6	6.9	7.0	7.0	6.8	6.9	6.6	6.5	6.7	22	77.8
Paid by non-employed	0.8	0.8	0.8	0.9	1.3	1.4	1.4	1.6	1.6	1.5	1.3	1.3	1.3	15	15.0
<b>Capital</b>	10.0	10.7	11.1	8.2	7.2	6.7	6.6	7.4	7.6	7.8	8.2	7.9	8.0	11	93.4
Income of corporations	3.8	4.1	4.7	2.8	2.3	1.9	1.8	2.2	2.1	2.1	2.3	2.2	2.3	20	26.7
Income of households	0.8	1.1	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.8	0.9	10	10.3
Income of self-employed	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.7	10	19.3
Stock of capital	3.7	3.9	3.6	2.8	2.6	2.6	2.5	2.9	3.1	3.2	3.4	3.2	3.2	6	37.1

**Table ES.1: Tax Revenue** (continued)

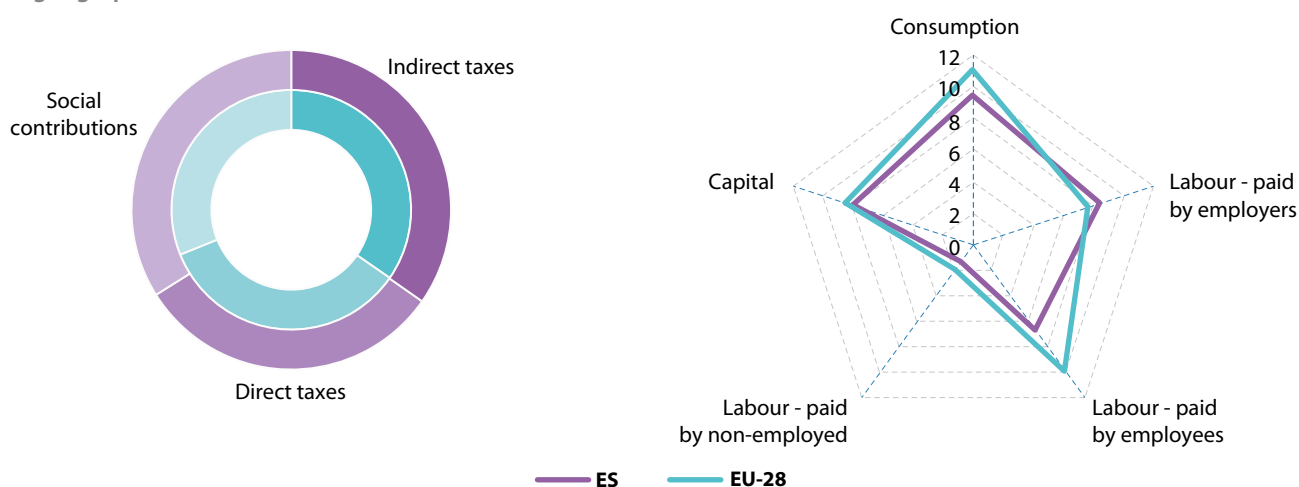
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	1.9	1.8	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	24	21.4
Energy	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	23	17.7
of which transport fuel taxes	:	1.2	1.2	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.8	0.8	26	
Transport	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	21	2.7
Pollution and resources	0.02	0.02	0.02	0.02	0.01	0.02	0.02	0.03	0.08	0.07	0.08	0.08	0.08	12	0.9
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	3.0	3.2	3.0	2.3	2.1	2.1	2.0	2.4	2.6	2.7	2.9	2.8	2.7	5	31.6
Recurrent taxes on immovable property	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.1	1.2	1.3	1.2	1.2	1.2	7	14.0
Other taxes on property	2.3	2.5	2.3	1.6	1.2	1.2	1.0	1.3	1.4	1.5	1.6	1.5	1.5	4	17.7
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	15.9	15.8	15.2	13.1	11.0	13.7	13.3	13.4	14.9	15.2	16.0	15.9	15.9	27	
<b>Labour</b>	31.3	31.8	32.2	30.8	29.5	30.3	30.9	31.4	31.3	31.9	30.9	31.2	32.0	19	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2		2.5
Tax expenditure component	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1		0.9
Transfer component	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1		1.5
<b>Total tax revenue adjusted for payable tax credits</b>	<b>35.1</b>	<b>35.9</b>	<b>36.4</b>	<b>32.1</b>	<b>29.7</b>	<b>31.2</b>	<b>31.2</b>	<b>32.1</b>	<b>32.9</b>	<b>33.6</b>	<b>33.6</b>	<b>33.3</b>	<b>33.7</b>		<b>392.8</b>

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure ES.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

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

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
PIT threshold raised to EUR 14 000 from EUR 12 000 for earned income received from more than one payer	Base decrease	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 01-01-2018
PIT allowances raised for taxpayers with net employment income lower than EUR 16 825 and other income, other than exempt income not exceeding EUR 6 500 increased	Base decrease	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 05-07-2018
Tax credit allowances increased for tax liabilities arising in Ceuta and Melilla	Base decrease	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 01-01-2018
Motherhood allowances increased	Base decrease	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 01-01-2018
Tax credits for (regular and large) families increased	Base decrease	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 05-07-2018
Lotteries and Betting prize exemption amount increased to EUR 10 000 in 2018, EUR 20 000 in 2019 and EUR 40 000 in 2020	Base decrease	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 05-07-2018
PIT exemption of SS benefits on parenthood with retroactive effect up to the statute of limitations	Base decrease	Announcement: 28-12-2018 Legislation: 29-12-2018 In force from: 01-01-2014
<b>Social security contributions: Employee</b>		
Yearly update and increase in SSC floor by 22.3 % and upper ceiling by 7.00 %.	Base increase	Announcement: 28-12-2018 Legislation: 29-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Yearly update and increase in SSC lower by 22.3 % and upper ceiling by 7.00 %.	Base increase	Announcement: 28-12-2018 Legislation: 29-12-2018 In force from: 01-01-2019
<b>Social security contributions: Self-employed</b>		
Yearly update and increase in SSC floor by 1.25 % and upper ceiling by 7.00 %. Minimum contribution rate increase (29.8 % to 30 %) also applies for 2019	Rate increase; base increase	Announcement: 28-12-2018 Legislation: 29-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
VAT rate for cinema tickets reduced from 21 % to 10 %	Rate decrease	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 05-07-2018
VAT rate on cultural services provided by individuals reduced from 21 % to 10 %	Rate decrease	Announcement: 28-12-2018 Legislation: 29-12-2018 In force from: 01-01-2019
<b>Other excise duties</b>		
Embedding regional hydrocarbon tax rates into the national tax rate	Rate increase	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 01-01-2019
<b>Recurrent taxes on (net) wealth</b>		
Net Wealth Tax application extended up to year-end 2018	Base increase	Announcement: 03-04-2018 Legislation: 04-07-2018 In force from: 01-01-2018
Net Wealth Tax application extended up to year-end 2019	Base increase	Announcement: 28-12-2018 Legislation: 29-12-2018 In force from: 01-01-2019

## France

Table FR.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.4	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	5	376.3
VAT	7.2	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	18	162.0
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	26	2.7
Taxes on products, except VAT and import duties	3.9	3.9	3.8	3.7	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	9	106.4
Other taxes on production	4.2	4.1	4.2	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	4.6	4.6	2	105.3
<b>Direct taxes</b>	11.8	12.3	12.2	12.3	11.0	11.6	12.2	12.9	13.4	13.2	13.2	13.1	13.5	9	308.7
Personal income taxes	7.9	7.8	7.7	7.9	7.8	7.7	7.9	8.5	8.8	8.8	8.8	8.7	8.7	10	198.9
Corporate income taxes	2.5	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	2.6	2.9	11	66.8
Other	1.5	1.4	1.5	1.4	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	3	42.9
<b>Social contributions</b>	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.5	16.8	17.0	16.8	16.8	16.9	1	387.5
Employers'	10.8	10.9	10.7	10.8	11.1	11.0	11.2	11.3	11.4	11.5	11.3	11.2	11.3	1	259.2
Households'	5.1	5.2	5.1	5.1	5.2	5.2	5.1	5.3	5.5	5.5	5.5	5.6	5.6	11	128.3
<b>Less: capital transfers <sup>(2)</sup></b>	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3		
<b>Total</b>	42.8	43.3	42.7	42.6	42.2	42.3	43.4	44.5	45.5	45.7	45.7	45.8	46.5	1	1066.0
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	40.4	38.3	37.5	36.4	33.5	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	26	375.8
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	10.9	10.9	11.3	11.4	12.2	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	8	134.6
<b>Social security funds</b>	48.5	50.6	51.0	51.9	54.1	53.2	53.3	53.0	52.7	53.1	52.6	52.4	51.7	1	551.5
<b>EU institutions</b>	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	23	4.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.1	10.9	10.7	10.5	10.5	10.6	10.8	10.9	11.0	11.1	11.2	11.4	11.6	16	264.7
<b>Labour</b>	21.6	21.8	21.5	21.7	22.3	22.2	22.6	23.1	23.7	23.9	23.7	23.7	23.8	2	546.1
of which on income from employment	20.3	20.4	20.1	20.2	20.7	20.6	20.9	21.6	22.1	22.3	22.0	22.1	22.2	2	508.7
Paid by employers	11.9	12.0	11.8	11.9	12.4	12.7	12.9	13.1	13.3	13.4	13.2	13.2	13.2	1	302.9
Paid by employees	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.8	8.9	9.0	12	205.8
Paid by non-employed	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.5	1.6	1.7	1.6	1.6	1.6	11	37.3
<b>Capital</b>	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	10.7	11.1	3	255.2
Income of corporations	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	2.8	3.1	9	70.7
Income of households	1.0	0.9	0.9	1.0	1.0	1.1	1.1	1.7	1.9	1.8	1.8	1.8	1.8	2	40.3
Income of self-employed	2.2	2.2	2.1	2.1	2.1	2.2	2.2	1.9	2.0	2.0	1.9	1.9	1.8	7	42.1
Stock of capital	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	2	102.0

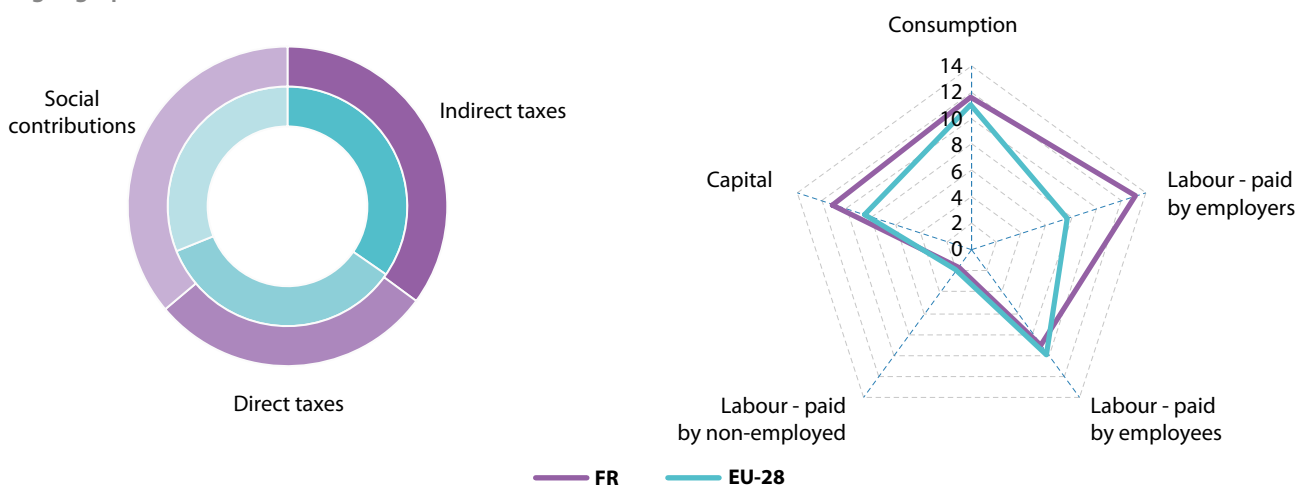
Table FR.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	18	52.9
Energy	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.8	1.9	13	44.0
of which transport fuel taxes	:	1.2	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.1	21	
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	20	5.9
Pollution and resources	0.12	0.12	0.12	0.12	0.12	0.11	0.13	0.14	0.14	0.15	0.14	0.14	0.14	6	3.1
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.7	4.8	4.9	1	112.8
Recurrent taxes on immovable property	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	1	74.2
Other taxes on property	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.5	1.5	1.7	3	38.6
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	20.7	20.5	20.1	19.7	19.4	19.6	20.2	20.4	20.6	20.9	21.3	21.5	21.9	14	
<b>Labour</b>	38.7	39.1	38.9	38.9	38.6	38.5	39.2	40.2	40.9	41.2	41.2	41.2	41.3	5	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3		28.9
Tax expenditure component	:	:	:	:	:	0.5	0.4	0.5	0.5	0.6	0.7	0.6	0.6		14.3
Transfer component	:	:	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	0.5	0.6		14.6
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	41.8	43.0	44.0	45.0	45.1	44.9	45.1	45.9		1051.7

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

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

Figure FR.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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



Table FR.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase in the rate of the Contribution sociale généralisée (compensated by a decrease in employees' social contributions)	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Indirect effect on income tax of the increase of the CSG and decrease of SSC employee	Neutral	Legislation: 30-12-2017 In force from: 01-01-2018
Removal of income tax on revenue associated to overtime work	Base decrease	Legislation: 21-12-2018 In force from: 01-01-2019
The increase in the rate of the contribution sociale généralisée implemented in 2018 is cancelled for a large part of retired people	Rate decrease	Legislation: 21-12-2018 In force from: 01-01-2019
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Reduction of CICE rate (from 7 % to 6 %) and then next year removal of CICE: PIT part	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
Implementation of a dual income tax system through the introduction of a flat rate tax on capital income (interests, dividends, capital gains)	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employee</b>		
Decrease in the rate of employees' social contributions (compensated by a increase Contribution sociale généralisée)	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Removal of employee's SSC on revenue associated to overtime work	Base decrease	Legislation: 21-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Decrease in social contributions (compensated by the CICE annulation)	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
The payment rules for the CIT have been amended so that big companies have to pay a higher share of their expected increase of CIT during the current year if they anticipate higher profitability	Base increase	Legislation: 28-12-2018 In force from: 01-01-2019
Increase in the corporate income tax: CIT base widening resulting from the decrease of SSCs	Base increase	Legislation: 30-12-2017 In force from: 15-12-2018
Reduction of the CICE rate (from 7 % to 6 %) and then next year suppression of CICE	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Removal of the 3 % dividend tax	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increase of the carbon component within the TICPE	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Impact on TICGN of the energy taxation	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Removal of harmonisation of taxation of diesel and petrol from 2019	Rate decrease	Legislation: 28-12-2018 In force from: 01-01-2019
Removal of increase of the carbon component within the TICPE from 2019	Rate decrease	Legislation: 28-12-2018 In force from: 01-01-2019
Removal of impact on TICGN of the energy taxation from 2019	Rate decrease	Legislation: 28-12-2018 In force from: 01-01-2019
Harmonisation of taxation of diesel and petrol	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increase of taxes on tobacco	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Recurrent taxes on immovable property (business and residential)</b>		
Introduction of the new tax on real estate wealth (along with the removal of the wealth tax)	New tax	Legislation: 30-12-2017 In force from: 01-01-2018
Removal of the Taxe d'habitation for 80 % of French taxpayers	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Recurrent taxes on (net) wealth</b>		
Removal of the wealth tax (along with the introduction of the new tax on real estate wealth)	Rate decrease; base decrease	Legislation: 30-12-2017 In force from: 01-01-2018

## Croatia

Table HR.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	18.5	18.5	18.2	18.0	17.2	17.6	17.2	18.1	18.6	18.6	19.2	19.5	19.6	2	9.6
VAT	12.0	12.0	11.8	11.8	11.2	11.4	11.3	12.3	12.6	12.6	12.8	12.9	13.2	1	6.5
Taxes and duties on imports excluding VAT	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.1	0.1	0.1	27	0.1
Taxes on products, except VAT and import duties	5.2	5.2	5.0	4.8	4.5	4.6	4.3	4.2	4.6	4.8	5.0	5.1	5.2	3	2.5
Other taxes on production	0.8	0.8	0.8	0.9	0.9	1.1	1.1	1.1	1.1	1.1	1.3	1.3	1.1	18	0.6
<b>Direct taxes</b>	6.1	6.8	7.3	7.1	7.1	6.6	6.4	6.3	6.5	6.3	6.1	6.5	6.3	25	3.1
Personal income taxes	3.5	3.6	3.9	3.8	3.9	3.5	3.4	3.7	3.8	3.9	3.5	3.6	3.3	26	1.6
Corporate income taxes	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	17	1.1
Other	0.4	0.4	0.4	0.4	0.7	1.2	0.6	0.7	0.6	0.7	0.7	0.7	0.6	14	0.3
<b>Social contributions</b>	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	14	5.8
Employers'	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.1	6.3	6.0	5.9	15	2.9
Households'	5.4	5.4	5.4	5.4	5.6	5.4	5.4	5.5	5.5	5.7	5.6	5.9	5.9	9	2.9
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	36.3	36.9	37.1	36.8	36.4	35.9	35.2	35.9	36.3	36.7	37.3	37.8	37.8	13	18.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	57.6	57.7	57.3	56.3	54.6	55.0	54.7	55.0	56.0	54.3	55.8	56.6	57.2	17	10.6
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	10.4	11.0	11.6	11.9	12.2	12.3	12.4	13.1	13.1	13.2	11.8	11.8	11.1	9	2.1
<b>Social security funds</b>	32.0	31.3	31.1	31.8	33.2	32.7	32.9	31.9	30.8	32.2	32.1	31.3	31.4	12	5.8
<b>EU institutions</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.1	0.3	0.3	0.4	0.3	28	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	17.9	17.8	17.4	17.1	16.3	17.0	16.6	17.6	18.0	18.0	18.5	18.8	19.0	1	9.3
<b>Labour</b>	14.2	14.3	14.6	14.8	15.5	15.1	14.4	14.5	14.2	14.9	14.6	14.2	14.0	21	6.8
of which on income from employment	14.1	14.2	14.5	14.7	15.4	15.0	14.3	14.3	14.1	14.8	14.5	14.1	13.9	19	6.8
Paid by employers	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.1	6.3	6.0	5.9	16	2.9
Paid by employees	7.9	8.1	8.4	8.4	9.0	8.7	8.1	8.4	8.4	8.7	8.2	8.2	8.0	15	3.9
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	26	0.0
<b>Capital</b>	4.2	4.8	5.1	4.9	4.5	3.8	4.1	3.9	4.1	3.8	4.1	4.8	4.8	22	2.3
Income of corporations	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	19	1.1
Income of households	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	0.7	12	0.3
Income of self-employed	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	21	0.3
Stock of capital	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	20	0.6
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	3.3	3.3	3.1	2.8	2.8	3.0	2.7	2.6	2.9	3.2	3.4	3.5	3.4	5	1.7
Energy	2.3	2.2	2.0	1.8	1.9	2.2	1.8	1.7	2.0	2.3	2.5	2.6	2.6	5	1.3

**Table HR.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
of which transport fuel taxes	:	2.1	1.9	1.7	1.8	2.1	1.8	1.7	2.0	2.1	2.3	2.3	2.2	3	
Transport	1.1	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	6	0.4
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	23	0.0
<b>E. Property taxes</b>	<b>as % of GDP</b>														
<b>Taxes on property</b>	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	25	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	0.1	27	0.0
Other taxes on property	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	20	0.2
<b>F. Implicit tax rates</b>	<b>%</b>														
<b>Consumption</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>Labour</b>	29.4	30.1	30.7	30.9	31.2	31.1	30.2	30.2	30.3	31.7	31.4	30.4	30.2	21	
<b>G. Payable tax credits</b>	<b>as % of GDP</b>														
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

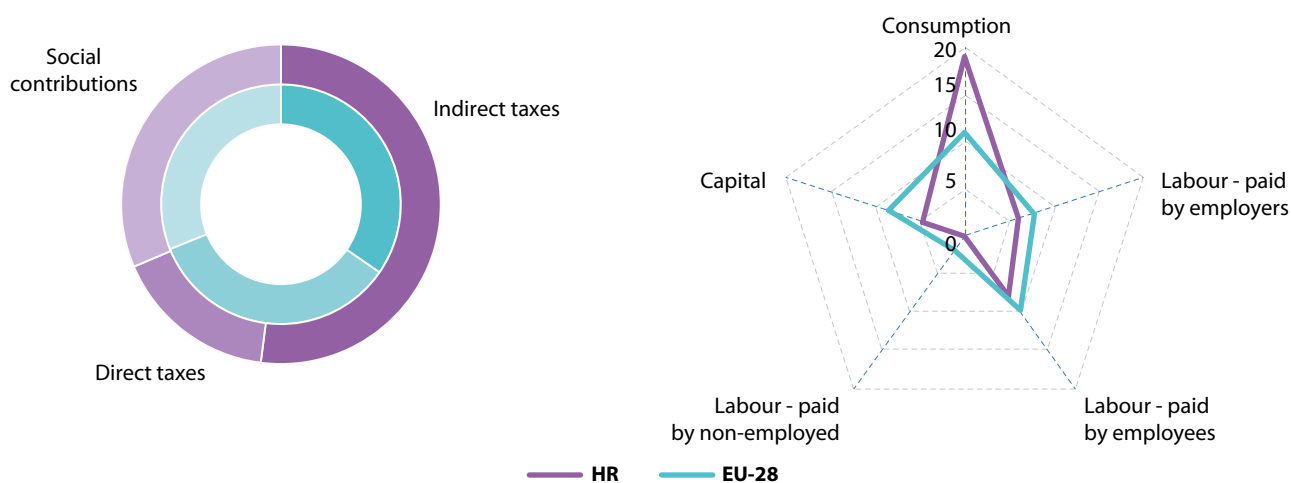
(<sup>1</sup>) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure HR.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**

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



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

No major tax reforms were communicated by Croatia for 2018.

## Italy

Table IT.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	14.1	14.7	14.5	13.7	13.6	14.1	14.3	15.4	15.1	15.5	15.2	14.5	14.6	10	252.5
VAT	5.7	6.0	5.9	5.7	5.5	6.1	6.0	6.0	5.9	6.0	6.1	6.1	6.3	26	108.1
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	22	2.3
Taxes on products, except VAT and import duties	4.9	5.1	4.9	4.7	5.0	5.0	5.1	5.5	5.4	5.6	5.3	5.5	5.3	2	90.8
Other taxes on production	3.3	3.5	3.5	3.1	2.9	2.9	2.9	3.9	3.6	3.8	3.7	2.8	3.0	5	51.2
<b>Direct taxes</b>	12.9	13.8	14.5	14.7	14.9	14.3	14.3	15.0	15.3	14.7	14.8	15.0	14.6	6	252.5
Personal income taxes	10.1	10.5	10.9	11.3	11.3	11.3	11.2	11.9	11.9	11.9	12.1	11.9	11.8	5	203.1
Corporate income taxes	2.3	2.8	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	20	35.6
Other	0.6	0.5	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.8	12	13.8
<b>Social contributions</b>	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	12.8	12.8	10	220.9
Employers'	8.3	8.1	8.5	8.7	9.1	9.0	8.9	8.9	8.8	8.7	8.7	8.5	8.5	4	147.2
Households'	3.6	3.5	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.3	4.3	14	73.7
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	38.9	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.1	43.0	42.3	42.1	6	725.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	53.3	55.2	54.1	53.1	53.8	53.7	53.8	54.4	54.6	54.5	54.4	55.7	55.2	20	400.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	15.7	15.5	15.8	15.5	14.2	14.5	14.7	15.2	14.9	15.3	15.1	13.7	14.0	6	101.6
<b>Social security funds</b>	30.7	29.0	29.8	31.0	31.6	31.4	31.2	30.1	30.2	30.0	30.2	30.2	30.4	13	220.8
<b>EU institutions</b>	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	20	3.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.2	10.6	10.4	10.0	10.1	10.7	10.8	11.1	10.9	11.2	11.1	11.2	11.2	20	193.4
<b>Labour</b>	19.7	19.6	20.3	20.8	21.5	21.6	21.3	21.7	21.7	21.4	21.2	20.7	20.7	8	357.2
of which on income from employment	17.5	17.4	18.1	18.5	18.9	18.9	18.5	18.8	18.7	18.3	18.1	17.6	17.7	9	305.1
Paid by employers	10.0	9.9	10.3	10.2	10.6	10.5	10.4	10.4	10.2	10.0	9.7	9.4	9.4	6	162.5
Paid by employees	7.5	7.5	7.8	8.3	8.3	8.4	8.2	8.5	8.5	8.3	8.5	8.3	8.3	14	142.6
Paid by non-employed	2.2	2.2	2.2	2.4	2.6	2.7	2.7	2.9	3.0	3.1	3.1	3.0	3.0	4	52.2
<b>Capital</b>	9.1	10.0	10.7	10.3	10.1	9.3	9.4	10.6	10.8	10.6	10.7	10.4	10.2	5	175.2
Income of corporations	2.8	3.4	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	17	43.9
Income of households	1.0	1.2	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	7	22.0
Income of self-employed	3.1	3.2	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.3	3.4	3.3	3.3	2	56.6
Stock of capital	2.1	2.2	2.2	2.0	2.8	2.2	2.4	3.0	3.1	3.2	3.2	3.2	3.1	7	52.7

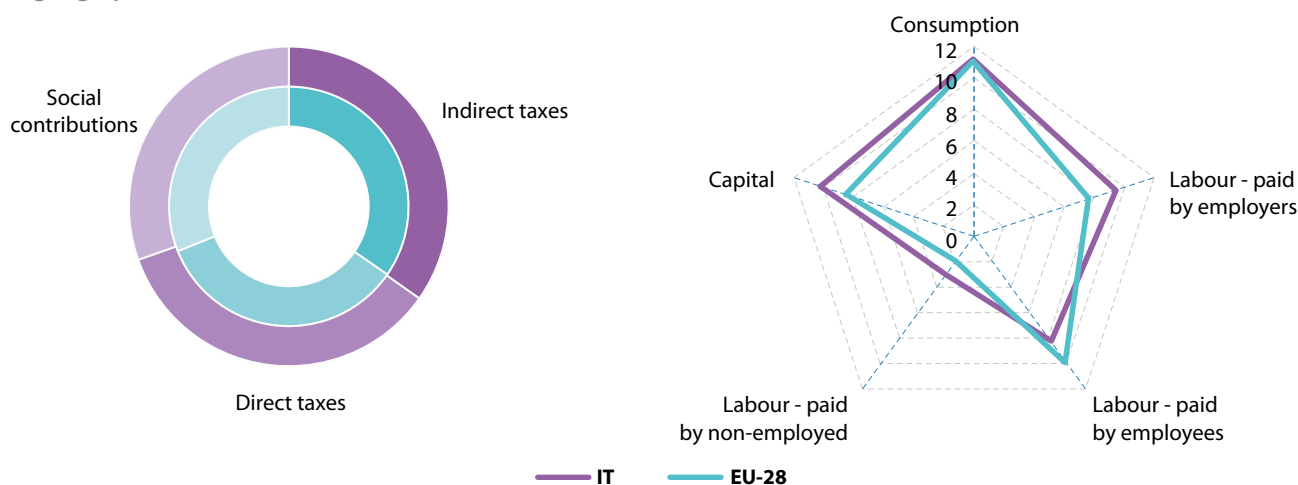
**Table IT.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.9	2.9	2.7	2.6	2.8	2.8	3.1	3.5	3.4	3.6	3.4	3.5	3.3	7	57.4
Energy	2.3	2.3	2.1	2.0	2.2	2.2	2.4	2.8	2.8	3.0	2.8	2.8	2.6	4	45.7
of which transport fuel taxes	:	1.5	1.4	1.4	1.4	1.4	1.4	1.6	1.6	1.6	1.6	1.5	1.5	14	
Transport	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	12	11.0
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	16	0.7
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.9	2.0	2.0	1.7	2.1	1.8	2.1	2.6	2.6	2.8	2.7	2.7	2.5	7	42.9
Recurrent taxes on immovable property	0.8	0.8	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	5	24.4
Other taxes on property	1.1	1.2	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.3	1.1	8	18.6
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	17.1	17.6	17.4	16.7	16.6	17.4	17.5	18.0	17.7	18.2	18.0	18.4	18.3	22	
<b>Labour</b>	42.2	41.6	43.5	43.7	43.7	43.9	43.4	44.0	44.1	43.6	43.4	42.4	42.4	2	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9		16.1
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.5	0.5	0.5		8.9
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4		7.2
<b>Total tax revenue adjusted for payable tax credits</b>	<b>38.9</b>	<b>40.1</b>	<b>41.4</b>	<b>41.2</b>	<b>41.7</b>	<b>41.5</b>	<b>41.4</b>	<b>43.4</b>	<b>43.4</b>	<b>42.8</b>	<b>42.5</b>	<b>41.7</b>	<b>41.6</b>		<b>717.0</b>

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

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

**Figure IT.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table IT.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
As regards 960 payable tax credit for employees, the threshold to be entitled to the full amount has been increased from EUR 24 000 up to EUR 24 600. The tax credit decreases to 0 at EUR 26 600, (previously EUR 260 00).	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
The 21% substitute rate on individuals rental income, not as business income, has been extended to commercial real estate, as concerns of new contracts stipulated in 2019.	Rate decrease	Legislation: 30-12-2018 In force from: 01-01-2019
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
The measure increased the revenues threshold up to EUR 65 000 for entrepreneurs and self employed included in Regime Forfettario. The tax base is estimated as a fixed percentage of revenues (varying depending on the activity). A 15 % substitute tax rate is applied to the tax base instead of progressive PIT.	Rate decrease	Legislation: 30-12-2018 In force from: 01-01-2019
The substitute 24 % proportional tax rate (named IRI) equal to CIT rate, has been postponed to 2018. The tax regime is applied to SMEs, partnerships, sole proprietorships, self-employed workers, artisans and professionals on re-invested income. Otherwise, income withdrawn is taxed at ordinary PIT rates	New tax	Legislation: 27-12-2017 In force from: 01-01-2018
The measure introduces a 20 % PIT substitute rate for self employed and entrepreneurs with revenues level from EUR 65 000 up to EUR 100 000. The tax base consists of business income ordinarily determined.	Rate decrease	Legislation: 30-12-2018 In force from: 01-01-2020
PIT business income taxpayers can indefinitely carry forward losses, uniforming simplified and ordinary accounting.	Base decrease	Legislation: 30-12-2018 In force from: 01-01-2019
The substitute 24 % proportional tax rate (named IRI) equal to CIT rate, has been abolished.	New tax	Legislation: 30-12-2018 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
As regards capital income, dividends and capital gains of shares of individuals are taxed at 26 % substitute tax rate instead of PIT ordinary taxation regardless the status of qualified shareholdings or not. The measure takes effect as from 2018 for dividends and 2019 for capital gains.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
The measure concerns of a 50 % employers' social contribution exemption provided up to a maximum of EUR 3 000 for 3 years. The allowance concerns of new employees under 30 years old (35 for 2018) hired with permanent contracts.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
The measure consists of a employers' social contribution full exemption provided up to a maximum of EUR 8 060 for 2018, as regards new employees hired with permanent contracts in southern regions.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
The interest deduction limitation for firms (30 % of EBITDA) has been modified. Foreign dividends are now excluded from the EBITDA computation, with the effect of potentially decreasing interests paid deductible.	Base increase	Legislation: 27-12-2017 In force from: 01-01-2018
ACE has been abolished. The measure concerned a deduction corresponding to the notional return of equity increase.	Base increase	Legislation: 30-12-2018 In force from: 01-01-2019
The measure approved a 9 p.p. statutory tax rate decrease with regard to reinvested earnings corresponding to tangible assets acquisitions costs or employment increase.	Rate decrease	Legislation: 30-12-2018 In force from: 01-01-2019
The IMU (municipal tax) deductibility from business income of CIT and PIT taxpayers increases from 20 % to 40 % as concerns real estate used as capital goods.	Base decrease	Legislation: 30-12-2018 In force from: 01-01-2019
The increase of investment costs concerning innovative instruments and intangible assets has been extended up to 31th December 2020 for investments already planned within 2019. As for innovative instruments, the deduction is fixed at 170% for amounts under EUR 2.5 million, 100 % for amounts over EUR 2.5 million and 50 % for amounts from EUR 10 to 20 million. The allowance doesn't work for amounts over EUR 20 million. As for intangible assets the increase is confirmed at 40 %.	Base decrease	Legislation: 30-12-2018 In force from: 01-01-2019
<b>Other corporate taxes</b>		
A digital service tax has been approved (replacing the previous measure not yet enforced), by applying a 3 % rate to revenues stemming from digital advertisement and digital platform services. Firms will be taxed if both the following two conditions apply: a worldwide revenues amount over EUR 750 million and a Italy taxable revenues amount over EUR 5,5 million. For the implementation of the tax a Ministerial Decree needs to be issued.	New tax	Legislation: 30-12-2018 In force from: 01-01-2019

**Table IT.2: Latest tax reforms** (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
The measure foresees that legally autonomous entities may constitute a group as single VAT taxpayer. Those involved must have economic and organizational relationships and mainly a common control by direct or indirect participation. This implies that transactions within the VAT group are excluded from the scope of VAT.	Base decrease	Legislation: 11-12-2016 In force from: 01-01-2018
As from 1 January 2019, a standardized system of mandatory electronic invoicing is introduced. The measure is applied partially as from July 2018.	Neutral	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Other taxes</b>		
The increase of deductible investments costs of new tangible assets has been extended up to 30th June 2019 and reduced at 30 %. The increase of deductible investments costs intangible assets (software), fixed at 40 %, has been expanded up to 31th December 2019. Moreover, the 150 % increase of investment costs concerning innovative instruments has been expanded up to 31th December 2019.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
As from 2019, the R&D tax credit amount decreased from 50 to 25 percent of the costs increase compared to the average of the three previous tax periods R&D investments. Finally the annual allowance limit decreased from EUR 20 to 10 million	Base increase	Legislation: 30-12-2018 In force from: 01-01-2019



## Cyprus

Table CY.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.3	15.8	17.4	16.7	14.4	14.5	13.8	14.0	13.7	14.9	15.0	15.1	15.9	7	3.1
VAT	8.3	8.7	9.3	9.6	8.3	8.3	7.7	8.1	7.7	8.6	8.5	9.0	9.5	3	1.9
Taxes and duties on imports excluding VAT	1.1	0.9	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.3	13	0.1
Taxes on products, except VAT and import duties	4.0	3.8	3.7	3.4	3.3	3.5	3.5	3.4	3.7	4.0	3.9	3.7	3.7	16	0.7
Other taxes on production	2.0	2.4	3.3	2.7	2.1	2.2	2.1	2.2	2.1	2.1	2.3	2.1	2.4	6	0.5
<b>Direct taxes</b>	8.6	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.3	10.3	9.9	9.5	9.4	17	1.8
Personal income taxes	3.1	3.8	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.8	3.1	28	0.6
Corporate income taxes	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.7	5.7	2	1.1
Other	1.3	0.4	0.4	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	16	0.1
<b>Social contributions</b>	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.4	8.7	20	1.7
Employers'	5.3	5.0	4.6	4.8	5.3	5.5	5.4	5.3	5.1	5.6	5.7	5.7	5.9	14	1.2
Households'	2.2	2.1	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.6	2.7	2.7	2.8	22	0.5
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.6	33.4	33.3	32.9	34.0	19	6.6
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	73.8	75.8	78.8	77.6	73.1	72.8	73.1	73.8	74.1	73.6	72.5	72.8	72.5	6	4.8
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.3	1.4	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	26	0.1
<b>Social security funds</b>	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.1	25.4	25.7	20	1.7
<b>EU institutions</b>	1.0	0.8	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	4	0.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.4	13.4	13.9	14.0	12.4	12.3	11.8	12.0	11.8	13.0	12.9	13.2	13.7	9	2.7
<b>Labour</b>	10.2	10.0	9.8	10.0	11.1	11.4	11.4	11.5	10.7	11.3	11.5	11.4	11.7	24	2.3
of which on income from employment	10.2	9.9	9.7	10.0	11.0	11.3	11.3	11.4	10.6	11.2	11.4	11.4	11.6	24	2.3
Paid by employers	6.1	5.7	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.4	6.5	6.5	6.8	13	1.3
Paid by employees	4.1	4.2	4.3	4.4	4.8	5.0	5.1	5.3	4.7	4.8	4.9	4.9	4.8	28	0.9
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	27	0.0
<b>Capital</b>	7.8	8.7	12.3	10.8	8.3	8.2	8.7	8.2	9.1	9.1	8.9	8.3	8.6	7	1.7
Income of corporations	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.7	5.7	2	1.1
Income of households	0.7	1.3	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	16	0.1
Income of self-employed	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	23	0.1
Stock of capital	2.4	2.1	3.0	2.3	1.5	1.7	1.5	1.6	2.0	2.0	2.2	1.8	1.8	13	0.3

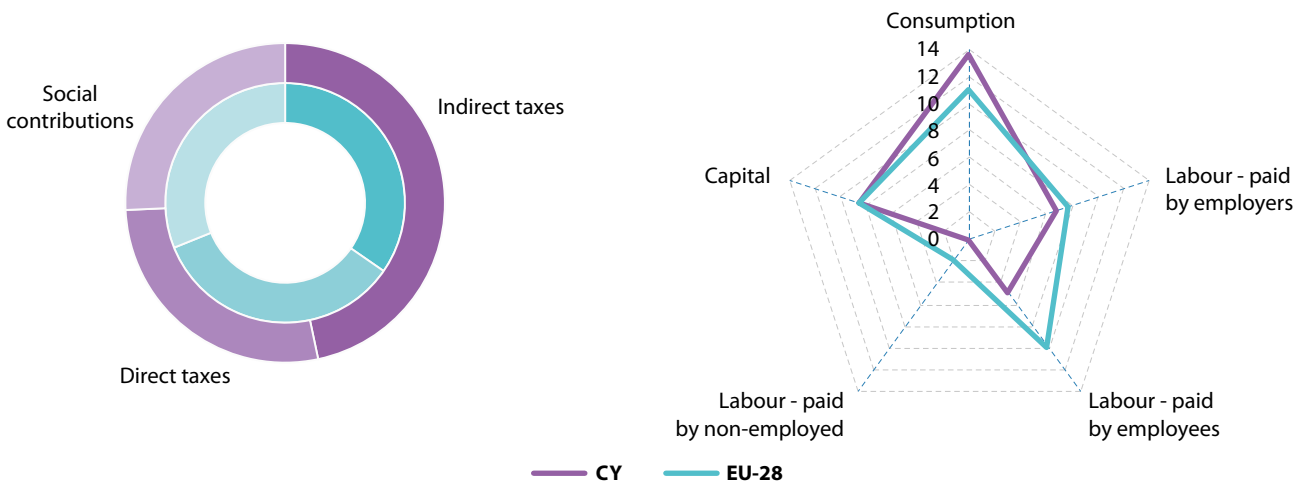
**Table CY.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float:right">as % of GDP</span>															
<b>Environmental taxes</b>	3.3	3.1	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.0	3.0	2.9	2.9	9	0.6
Energy	1.9	1.8	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.3	2.3	2.2	2.3	9	0.4
of which transport fuel taxes	:	1.4	1.3	1.2	1.3	1.5	1.6	1.5	1.8	2.0	2.1	2.1	2.0	6	
Transport	1.4	1.3	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.7	0.7	0.7	9	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	25	0.0
<b>E. Property taxes</b> <span style="float:right">as % of GDP</span>															
<b>Taxes on property</b>	2.0	1.6	2.5	1.8	1.1	1.3	1.1	1.0	1.3	1.3	1.5	1.2	1.1	17	0.2
Recurrent taxes on immovable property	0.9	1.3	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	1.2	0.8	0.8	11	0.2
Other taxes on property	1.1	0.4	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	22	0.1
<b>F. Implicit tax rates</b> <span style="float:right">%</span>															
<b>Consumption</b>	19.1	19.3	19.8	19.7	18.5	18.0	16.9	16.7	15.9	17.2	16.8	17.2	17.9	24	
<b>Labour</b>	23.2	22.5	21.9	22.2	22.7	23.3	23.1	23.3	22.8	24.7	25.3	25.3	26.2	25	
<b>G. Payable tax credits</b> <span style="float:right">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

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

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

**Figure CY.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table CY.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Administrative decision - Compulsory online payment of all taxes not bearing interest and charges.	Neutral	Announcement: 2018-02-16 Legislation: Administrative Decision In force from: 2018-03-01
According to article 2 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 03/01/2019 was defined as the last date of submitting application for installment plan, for existing tax debt.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29
According to article 4 of the Assessment and Collection of Taxes amending Law 44(I)/2018, individuals with payable self assessed declaration are obliged to pay the amount due up until the submission deadline.	Neutral	Announcement: 2018-06-01 Legislation: 2018-06-01 In force from: 2018-06-01
With the Income Tax amending Law 139(I)/2018, the new definition Plan (Audiovisual Industry Promotion Plan) is introduced and under certain conditions, individuals who activate in audiovisual industry and individuals who pursue an economic activity and have expenses related to audiovisual industry are allowed a proportion of deductions in taxable income.	Neutral	Announcement: 2018-12-11 Legislation: 2018-12-11 In force from: 2018-12-11
Notification 153/2018 - The deadline for submitting Income Tax Return for 2017 for employees and self-employed persons, was extended until 31.10.2018.	Neutral	Announcement: 2018-06-08 Legislation: 2018-06-08 In force from: 2018-06-08
According to article 3 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 31.12.2018 was defined as the last date of submitting tax returns concerning periods for which settlement is allowed and set as prerequisite in order to proceed to a new installment plan in the future.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29
According to article 2 of the Assessment and Collection of Taxes amending Law 50(I)/2018, Tax Tribunal may publish its decisions, preserving individual's anonymity, if requested.	Neutral	Announcement: 2018-06-08 Legislation: 2018-06-08 In force from: 2000-01-02
According to article 3 of the Income Tax amending Law 122(I)/2018, carried interest (variable payment subject to the excess in the value of Alternative Investment Organization) and performance fee associated with Undertakings for Collective Investments in Transferable Securities are taxed under normal rate or is taxed at 8 % subject to terms and conditions for a specific period of time	N/A	Announcement: 2018-07-30 Legislation: 2018-07-30 In force from: 2018-07-30
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
According to article 2 of the Assessment and Collection of Taxes amending Law 50(I)/2018, Tax Tribunal may publish its decisions, preserving individual's anonymity, if requested.	Neutral	Announcement: 2018-06-08 Legislation: 2018-06-08 In force from: 2000-01-02
Notification 153/2018 - The deadline for submitting Income Tax Return for 2017 for employees and self-employed persons, was extended until 31.10.2018.	Neutral	Announcement: 2018-06-08 Legislation: 2018-06-08 In force from: 2018-06-08
According to article 4 of the Assessment and Collection of Taxes amending Law 44(I)/2018, individuals with payable self assessed declaration are obliged to pay the amount due up until the submission deadline.	Neutral	Announcement: 2018-06-01 Legislation: 2018-06-01 In force from: 2018-06-01
Administrative decision - Compulsory online payment of all taxes not bearing interest and charges.	Neutral	Announcement: 2018-04-24 Legislation: Administrative Decision In force from: 2018-06-01
<b>Corporate income tax</b>		
According to article 2 of the Assessment and Collection of Taxes amending Law 50(I)/2018, Tax Tribunal may publish its decisions, preserving individual's anonymity, if requested.	Neutral	Announcement: 2018-06-08 Legislation: 2018-06-08 In force from: 2000-01-02
According to article 2 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 03.01.2019 was defined as the last date of submitting application for installment plan, for existing tax debt.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29
According to article 3 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 31.12.2018 was defined as the last date of submitting tax returns concerning periods for which settlement is allowed and set as prerequisite in order to proceed to a new installment plan in the future.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29
Administrative decision - Compulsory online payment of all taxes not bearing interest and charges.	Neutral	Announcement: 2018-04-24 Legislation: Administrative Decision In force from: 2018-06-01

**Table CY.2: Latest tax reforms** (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
According to article 2 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 03.01.2019 was defined as the last date of submitting application for installment plan, for existing tax debt.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29
Per article 3b of amending Law 157(I)/2017 published on 13.11.2017, as from 02.01.2018, VAT is imposed on land sold by a business that can be developed. The amendment was made to be in line with EU acquis.	Rate increase; base increase	Announcement: 13-11-2017 Legislation: 13-11-2017 In force from: 2018-01-02
According to article 2 of the Assessment and Collection of Taxes amending Law 50(I)/2018, Tax Tribunal may publish its decisions, preserving individual's anonymity, if requested.	Neutral	Announcement: 2018-06-08 Legislation: 2018-06-08 In force from: 2000-01-02
Per article 2 of the VAT amending Law 60(I)/2018, 9% VAT is imposed on provision of services and supply of goods by retirement homes, provided those transactions are not exempted.	Rate decrease	Announcement: 2018-06-27 Legislation: 2018-06-27 In force from: 2018-06-27
According to article 3 of the VAT amending Law 121(I)/2018, VAT is imposed on transfer of the right to dispose immovable property (long term lease).	Rate increase	Announcement: 2018-07-30 Legislation: 2018-07-30 In force from: 2019-01-01
According to article 2 of the VAT amending Law 121(I)/2018, the lease that transfers the right to the lessee to dispose immovable property is defined as supply of good and not provision of services.	Neutral	Announcement: 2018-07-30 Legislation: 2018-07-30 In force from: 2019-01-01
According to article 3 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 31.12.2018 was defined as the last date of submitting tax returns concerning periods for which settlement is allowed and set as prerequisite in order to proceed to a new installment plan in the future.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29
<b>Other taxes</b>		
According to article 2 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 03.01.2019 was defined as the last date of submitting application for installment plan, for existing tax debt.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29
According to article 3 of the Procedure of Settlement of Overdue Taxes amending Law 65(I)/2018, 31.12.2018 was defined as the last date of submitting tax returns concerning periods for which settlement is allowed and set as prerequisite in order to proceed to a new installment plan in the future.	Neutral	Announcement: 2010-06-29 Legislation: 2018-06-29 In force from: 2018-06-29

## Latvia

Table LV.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.5	12.8	12.2	11.0	11.3	12.4	12.4	12.7	13.1	13.5	13.8	14.4	14.1	15	3.8
VAT	7.4	8.0	7.6	6.3	5.9	6.7	6.8	7.2	7.4	7.6	7.7	8.1	8.0	12	2.2
Taxes and duties on imports excluding VAT	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	14	0.0
Taxes on products, except VAT and import duties	4.0	3.8	3.5	3.7	4.3	4.4	4.3	4.2	4.4	4.4	4.6	4.8	4.6	10	1.2
Other taxes on production	0.9	0.8	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	1.3	1.3	16	0.3
<b>Direct taxes</b>	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	8.4	8.5	18	2.3
Personal income taxes	5.4	5.6	5.7	6.0	5.4	6.2	5.6	5.7	5.8	5.9	5.9	6.3	6.6	15	1.8
Corporate income taxes	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	26	0.4
Other	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	24	0.1
<b>Social contributions</b>	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.3	8.4	23	2.3
Employers'	5.7	5.8	5.7	5.8	6.7	6.4	6.1	6.1	6.1	5.8	5.9	6.1	6.0	13	1.6
Households'	2.2	2.2	2.2	2.2	2.6	2.2	2.6	2.6	2.4	2.6	2.5	2.2	2.4	24	0.6
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	27.9	28.7	28.3	28.0	27.6	28.5	28.4	29.1	29.3	29.7	30.1	31.1	31.0	24	8.4
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	54.2	54.4	53.9	52.2	47.9	48.9	49.7	50.9	52.0	52.2	52.8	53.7	53.0	21	4.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	16.7	16.9	17.8	18.8	18.2	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	4	1.6
<b>Social security funds</b>	28.4	28.0	27.7	28.4	33.5	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	19	2.3
<b>EU institutions</b>	0.7	0.7	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	7	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.3	11.6	11.1	10.1	10.4	11.3	11.3	11.6	12.0	12.3	12.7	13.3	13.1	10	3.5
<b>Labour</b>	13.2	13.5	13.4	13.8	14.5	14.5	13.8	14.0	13.8	13.8	13.8	14.0	14.3	19	3.9
of which on income from employment	13.1	13.4	13.3	13.7	14.3	14.2	13.5	13.7	13.5	13.5	13.4	13.7	13.9	20	3.8
Paid by employers	5.8	5.9	5.7	5.8	6.7	6.5	6.1	6.1	6.1	5.8	5.9	6.1	6.0	15	1.6
Paid by employees	7.3	7.5	7.6	7.9	7.6	7.7	7.4	7.6	7.4	7.6	7.5	7.6	7.9	16	2.1
Paid by non-employed	0.1	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	19	0.1
<b>Capital</b>	3.4	3.6	3.9	4.1	2.8	2.8	3.3	3.6	3.6	3.6	3.6	3.8	3.7	27	1.0
Income of corporations	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	26	0.4
Income of households	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	19	0.1
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	26	0.1
Stock of capital	1.3	1.3	1.2	0.9	1.0	1.4	1.4	1.5	1.5	1.5	1.4	1.5	1.4	16	0.4

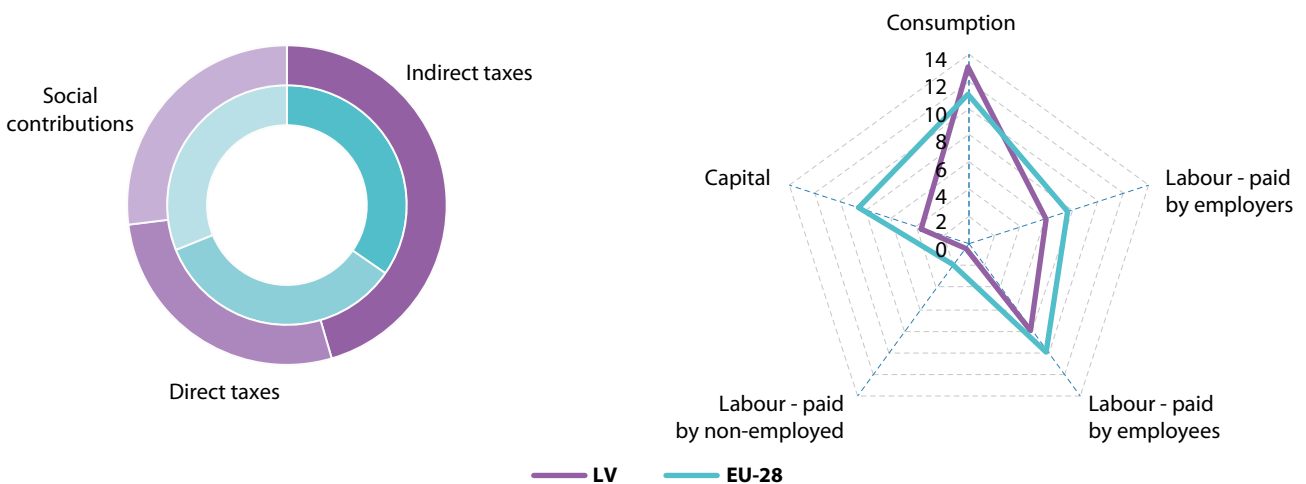
**Table LV.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float:right">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.2	2.0	2.1	2.7	3.0	3.0	3.0	3.2	3.3	3.5	3.6	3.5	4	0.9
Energy	2.1	1.9	1.7	1.8	2.4	2.6	2.5	2.5	2.6	2.8	3.0	3.1	3.0	3	0.8
of which transport fuel taxes	:	1.8	1.6	1.6	2.0	2.0	1.8	1.7	1.7	1.7	1.8	1.9	1.8	8	
Transport	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.4	0.5	0.4	0.5	0.5	0.4	16	0.1
Pollution and resources	0.11	0.09	0.07	0.06	0.06	0.07	0.08	0.08	0.09	0.09	0.09	0.08	0.10	10	0.0
<b>E. Property taxes</b> <span style="float:right">as % of GDP</span>															
<b>Taxes on property</b>	1.1	1.1	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.2	1.2	1.1	16	0.3
Recurrent taxes on immovable property	0.6	0.6	0.5	0.4	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	10	0.2
Other taxes on property	0.5	0.6	0.5	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	23	0.1
<b>F. Implicit tax rates</b> <span style="float:right">%</span>															
<b>Consumption</b>	19.2	18.8	19.1	18.0	17.6	18.0	18.6	19.3	19.6	20.3	21.2	22.3	22.1	13	
<b>Labour</b>	32.5	32.4	30.2	28.4	30.4	33.0	34.3	34.2	32.6	31.5	30.0	29.4	29.8	22	
<b>G. Payable tax credits</b> <span style="float:right">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

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

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

**Figure LV.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table LV.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase of the PIT non-taxable minimum for pensioners	Base decrease	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Income from gambling winnings exceeding EUR 3 000 is taxed at 20 % PIT rate (exemption - national lottery)	Rate increase; base increase	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Changes in the PIT rates on capital and capital gains	Rate increase	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Introduction of PIT allowance for non-working spouse	Base decrease	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-07-2018
Introduction of progressive PIT rates	Rate increase	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Increase of allowance for dependants up to 250 euro	Base decrease	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Changes in the application of differential non-taxable minimum	Base decrease	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Increase of the PIT non-taxable minimum for pensioners	Base decrease	Announcement: 02-10-2018- Legislation: 27-09-2018 In force from: 01-01-2019
Limit of eligible expenses for education, medical and donation expenses is set at 600 euro per year (not more than 50 % of taxable amount). Limit for private pension funds and life insurance - 4 000 euro per year	Neutral	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
<b>Taxes on payroll and workforce</b>		
Additional funding for raising healthcare workers' (Workers in health, justice, education and welfare sectors) wages	Base increase	Announcement: 18-12-2018 In force from: 01-01-2019
Additional funding for raising wages of judges and prosecutors, additional payment for long service for employees of The Corruption Prevention and Combating Bureau (KNAB) and long service benefits for employees of the Ministry of Interior	Base increase	Announcement: 12-12-2018 Legislation: 06-12-2018 In force from: 01-01-2019
<b>Corporate income tax</b>		
Introduction of 0% CIT rate for reinvested profit, including determination of transitional period for dividends of non-distributed profits of previous years and determination of the 0 % PIT rate for dividends	Base decrease	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
Introduction of the reduced VAT rate of 5 % to vegetables, fruits and berries that are specific to Latvia	Rate decrease	Announcement: 06-12-2017 Legislation: 22-11-2017 In force from: 01-01-2018-
The expansion of the reverse VAT charge mechanism to supplies of building materials and household appliances and introduction of the reverse VAT charge mechanism to supplies of metal products.	Neutral	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-01-2018
Reduction of the threshold for disclosing individual invoices from EUR 1 430 to EUR 150	Base increase	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-01-2018
Reduction of VAT registration threshold from EUR 50 000 to EUR 40 000	Base increase	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-01-2018
<b>Other taxes</b>		
Changes in the Solidarity tax	Neutral	Announcement: 02-01-2019 Legislation: 20-12-2018 In force from: 03-01-2019
Changes in funded pension scheme structure as of January 1, 2020	Neutral	Announcement: 24-10-2018 Legislation: 11-10-2018 In force from: 01-01-2020

**Table LV.2: Latest tax reforms** (continued)

Description of measure	Change	Date
Introduction of the check lottery	N/A	Announcement: 01-11-2018 Legislation: 14-11-2018 In force from: 01-07-2019
Changes in the gambling tax revenue allocation between state and local government budgets (regarding gambling tax on interactive games), 100 % of revenue allocating to the state budget (instead of 75 %)	Neutral	Announcement: 06-12-2017 Legislation: 22-11-2017 In force from: 01-01-2018-
Increasing the ceiling of the mandatory State social security contributions from EUR 55 000 to EUR 62 800 per year	Base increase	Announcement: 25-10-2018 Legislation: 14-11-2018 In force from: 01-01-2019
Determination of the minimum dividends proportion of profit for capital companies	Rate increase	Announcement: 06-12-2017 Legislation: 23-11-2017 In force from: 01-01-2018
Cost recovery for Lattelecom universal service by dividend payments	N/A	Announcement: 18-12-2018
Marked diesel fuel (used in agriculture) allowed to be used in the commercial vehicles in which the number of seats, excluding the driver's seat, does not exceed four seats (instead of two).	Rate decrease	Announcement: 14-11-2018 Legislation: 25-10-2019 In force from: 01-01-2020
Reduced excise duty in the amount of 50 % of the standard rate applied to other alcoholic beverages produced in the small alcoholic beverage breweries	Rate decrease	Announcement: 14-11-2018 Legislation: 25-10-2018 In force from: 01-03-2019
Gambling tax increase by 30 % for roulettes, card and dice games and slot machines as of January 1, 2018.	Rate increase	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-01-2018
Increase of the minimal monthly wage from EUR 380 to EUR 430 per month	Base increase	Announcement: 31-08-2017 Legislation: 29-08-2017 In force from: 01-01-2018
Introduction of the measures against the shadow economy in the construction industry	Base increase	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-01-2018
Social insurance contributions being applied to royalty income	Rate increase; base increase	Announcement: 08-08-2017- Legislation: 27-07-2017 In force from: 01-01-2018
Solidarity tax reform - cancellation of solidarity tax in central government budget and introduction of 13,59% solidarity payment in SSC budget	Neutral	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Social insurance contributions' rate increase by 1 percent point for healthcare financing	Rate increase	Announcement: 08-08-2017- Legislation: 27-07-2017 In force from: 01-01-2018
Restriction of microenterprise turnover limit to EUR 40 000 euros per year	N/A	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
The reduction of the shadow economy - Administration and recovery improvement	Neutral	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Excise duty increase on oil products used as fuel as of January 1, 2018 and January 1, 2020	Rate increase	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-01-2018
Excise duty increase on cigarettes as of July 1, 2018 and July 1, 2019. Additional excise duty increase on cigars and cigarillos as of January 1, 2020. Additional excise duty increase on smoking tobacco as of January 1, 2020.	Rate increase	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-07-2018
Excise duty increase on alcoholic beverages and beer in 2018., 2019. and 2020. (as of 1 March each year).	Rate increase	Announcement: 08-08-2017- Legislation: 27-07-2018 In force from: 01-03-2018
Equitation of PIT rates for performers of economic activity	Base increase	Announcement: 08-08-2017- Legislation: 28-07-2017 In force from: 01-01-2018
Increase in budget revenue from dividends, because of increase in State company Latvijas valsts meži payments	Neutral	Announcement: 18-12-2018



## Lithuania

Table LT.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.4	11.5	11.9	11.9	11.8	12.0	11.8	11.4	11.2	11.4	11.9	11.9	11.9	23	5.0
VAT	7.1	7.6	8.0	7.9	7.3	7.8	7.8	7.6	7.5	7.6	7.7	7.8	7.8	13	3.3
Taxes and duties on imports excluding VAT	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	12	0.1
Taxes on products, except VAT and import duties	3.4	3.0	3.0	3.1	3.6	3.3	3.1	3.0	2.9	2.9	3.2	3.3	3.3	18	1.4
Other taxes on production	0.6	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	27	0.2
<b>Direct taxes</b>	8.9	9.6	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.7	5.4	28	2.3
Personal income taxes	6.8	6.8	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.8	4.0	3.9	23	1.6
Corporate income taxes	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	28	0.6
Other	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	27	0.0
<b>Social contributions</b>	8.9	9.1	9.1	9.5	12.6	11.7	11.1	10.8	10.8	11.1	11.6	12.1	12.3	12	5.2
Employers'	7.2	7.5	7.5	7.9	8.5	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	7	3.5
Households'	1.6	1.6	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.7	3.8	3.9	3.9	16	1.7
<b>Less: capital transfers <sup>(2)</sup></b>	0.0	0.1	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.0	27.5	28.9	29.7	29.5	25	12.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	67.6	67.9	67.8	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.5	18	7.0
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.5	1.3	1.2	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	25	0.1
<b>Social security funds</b>	30.2	30.1	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.8	41.5	3	5.2
<b>EU institutions</b>	0.7	0.7	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	3	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.7	10.8	11.2	11.2	11.0	11.3	11.1	10.6	10.6	10.8	11.2	11.4	11.4	18	4.8
<b>Labour</b>	14.3	14.5	14.3	14.6	14.6	13.0	12.5	12.5	12.6	12.9	13.6	14.2	14.2	20	6.0
of which on income from employment	14.1	14.3	14.0	14.3	14.3	12.8	12.3	12.3	12.5	12.8	13.4	14.0	14.1	18	5.9
Paid by employers	7.2	7.5	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	9	3.5
Paid by employees	6.9	6.8	6.5	6.4	5.9	5.3	5.1	5.1	5.2	5.3	5.6	5.8	5.7	24	2.4
Paid by non-employed	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	22	0.1
<b>Capital</b>	4.2	4.8	4.6	4.7	4.5	4.0	3.6	3.9	3.8	3.8	4.1	4.1	3.9	26	1.6
Income of corporations	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	28	0.6
Income of households	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	22	0.1
Income of self-employed	1.0	1.1	1.0	1.0	1.7	2.0	1.8	1.6	1.6	1.5	1.6	1.5	1.5	11	0.6
Stock of capital	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	28	0.2

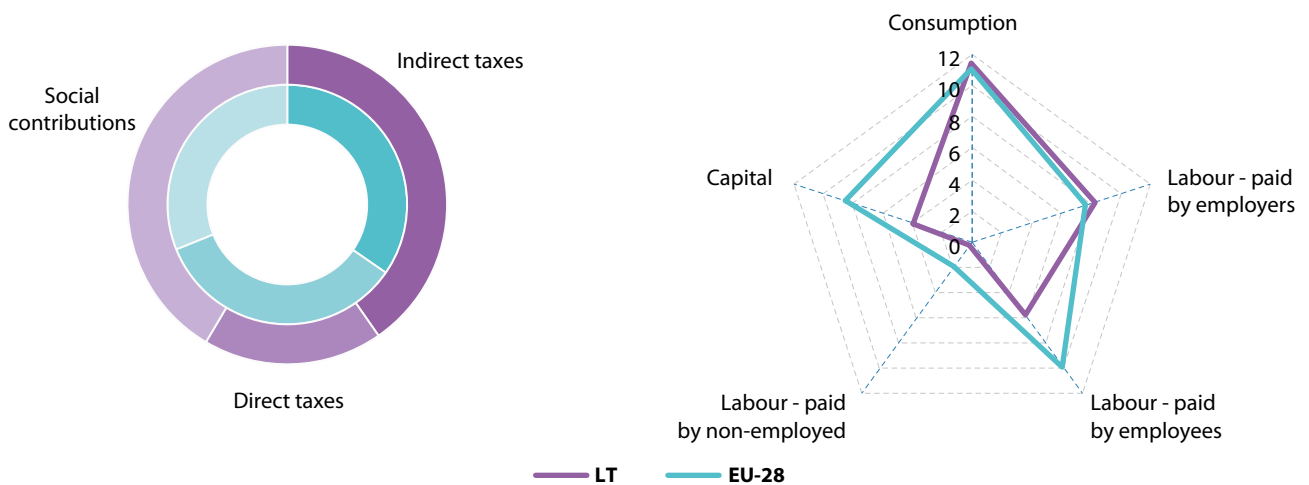
**Table LT.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.3	1.8	1.7	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.8	1.9	1.9	22	0.8
Energy	1.7	1.6	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	19	0.7
of which transport fuel taxes	:	1.6	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.7	1.7	1.7	9	
Transport	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	27	0.0
Pollution and resources	0.08	0.07	0.06	0.06	0.07	0.03	0.05	0.05	0.05	0.05	0.10	0.10	0.10	11	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.5	0.5	0.5	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	27	0.2
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	22	0.1
Other taxes on property	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	26	0.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	16.4	16.7	17.8	17.6	16.4	17.6	17.6	17.0	16.9	17.3	17.9	17.8	18.1	23	
<b>Labour</b>	34.8	33.5	33.1	32.5	32.2	31.2	31.3	31.6	31.7	31.9	32.0	32.0	32.1	18	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

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

**Figure LT.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table LT.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increases in: non-taxable allowance (NTA) from EUR 310 to 380; and the threshold from which it is no longer applied (from EUR 1 000 to 1 160); Non-taxable allowance for disabled people: minimum disability - from EUR 320 to 390; maximum disability - from EUR 380 to 450.	Base decrease	Legislation: 07-12-2017 In force from: 01-01-2018
The basic salary of state politicians, judges, state officials, civil servants and workers of state and municipal budget institutions increased from EUR 132.5 to EUR 134 (EUR 173 in the new labour taxation system).	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
Increase of minimum monthly wage from EUR 400 to EUR 430 (EUR 555 in new system).	Base increase	Legislation: 16-10-2018 In force from: 01-01-2019
A two-bracket progressive taxation introduced for the bonuses, salaries from activities on the supervisory board or board of the directors, income under civil (service) contract of managers of small communities who is not a member of those communities, royalties received from the employer. A 20 % PIT rate is applied when such income doesn't exceed 120 average wages per year, and 27 % PIT rate – when such income exceed 120 average wages per year.	Rate increase	Legislation: 11-12-2018 In force from: 01-01-2019
A two-bracket progressive taxation introduced for other income (excluding individual activities, dividend income and sickness, maternity, paternity, childcare, long-term work benefits). A 15 % PIT rate is applied when such income doesn't exceed 120 average wages per year, and 20 % PIT rate – when such income exceed 120 average wages per year.	Rate increase	Legislation: 28-06-2018 In force from: 01-01-2019
The maximum non-taxable amount increased to: - EUR 300 (for people with min disability - EUR 308, max disability - EUR 353) as of 1 January 2019, - EUR 400 (for people with min disability - EUR 408, max disability - EUR 453) as of 1 January 2020, - EUR 500 (for people with min disability - EUR 508, max disability - EUR 553) as of 1 January 2021. The application of the regressive non-taxable amount is extended to 2 average wages as of 1 January 2019.	Base decrease	Legislation: 28-06-2018 In force from: 01-01-2019 01-01-2020 01-01-2021
A two-bracket progressive taxation for labour income introduced. The second bracket for labour income is taxed at 27 % PIT rate. The threshold for the second bracket: - 120 average wages per year in 2019, - 84 average wages per year in 2020, - 60 average wages per year in 2021.	Rate increase	Legislation: 28-06-2018 In force from: 01-01-2019 01-01-2020 01-01-2021
PIT rate increase to cover the basic pension contribution (a transfer of 9,36 p.p. from SSC to PIT in the new labour taxation system).	Rate increase	Legislation: 28-06-2018 In force from: 01-01-2019
A shift of most of the employer's SSC (28.9 p.p.) to the employee, resulting in a gross salary increase by 28.9 % (enforced by law), as well as recalculation of SSC, PIT and payroll rates accordingly to neutralize this shift.	Rate decrease; base increase	Legislation: 28-06-2018 In force from: 01-01-2019
PIT rate reduced by 1 p.p., leaving the final PIT rate for labour income at 20 % (for the first bracket) after the labour taxation reform.	Rate decrease	Legislation: 28-06-2018 In force from: 01-01-2019
Additional non-taxable allowance for children, EUR 200 per child, abolished.	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
Increased minimum monthly wage (MMW) from EUR 380 to 400.	Base increase	Legislation: 11-10-2017 In force from: 01-01-2018
Increasement of the amount of basic salary of state politicians, judges, state officials, civil servants and workers of state and municipal budget institutions	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Shifting from two PIT rates of 5 % and 15 % for self-employed to one PIT rate of 15 % and introducing a tax credit system.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employee</b>		
SSC rate decrease to transfer the basic pension contribution to PIT (a transfer of 9,36 p.p. from SSC to PIT in the new labour taxation system).	Rate decrease	Legislation: 28-06-2018, 11-12-2018 In force from: 01-01-2019
The SSC rate for labour income reduced by 0.55 percentage points (from 13.07 % to 12.52 % in the new labour taxation system).	Rate decrease	Legislation: 28-06-2018, 11-12-2018 In force from: 01-01-2019
The ceilings for SSC contributions introduced: - 120 average wages per year in 2019, - 84 average wages per year in 2020, - 60 average wages per year in 2021.	Base decrease	Legislation: 28-06-2018 In force from: 01-01-2019 01-01-2020 01-01-2021
Increase of minimum monthly wage from EUR 400 to EUR 430 (EUR 555 in new system).	Base increase	Legislation: 16-10-2018 In force from: 01-01-2019

Table LT.2: Latest tax reforms (continued)

Description of measure	Change	Date
The basic salary of state politicians, judges, state officials, civil servants and workers of state and municipal budget institutions increased from EUR 132,5 to EUR 134 (EUR 173 in the new labour taxation system).	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
A shift of most of the employer's SSC (28.9 p.p.) to the employee, resulting in a gross salary increase by 28.9 % (enforced by law), as well as recalculation of SSC, PIT and payroll rates accordingly to neutralize this shift.	Rate increase; base increase	Legislation: 28-06-2018, 11-12-2018 In force from: 01-01-2019
Termination of transfers from the State Social Insurance Fund budget to the 2nd pillar of the pension system.	N/A	Legislation: 28-06-2018, 11-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Increasement of the amount of basic salary of state politicians, judges, state officials, civil servants and workers of state and municipal budget institutions	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
The rate of unemployment insurance increased to 1,7 % (1,31 % in the new labour taxation system).	Rate increase	Legislation: 11-12-2018 In force from: 01-01-2019
A shift of most of the employer's SSC (28.9 p.p.) to the employee, resulting in a gross salary increase by 28.9 % (enforced by law), as well as recalculation of SSC, PIT and payroll rates accordingly to neutralize this shift.	Rate decrease; base increase	Legislation: 28-06-2018, 11-12-2018 In force from: 01-01-2019
Increased minimum monthly wage (MMW) from EUR 380 to 400.	Base increase	Legislation: 11-10-2017 In force from: 01-01-2018
Introduction of the floor of the size of MMW for the employer's social insurance contributions (the largest share of SSC).	Base increase	Legislation: 05-12-2017 In force from: 01-01-2018
Unemployment insurance contribution rate decrease by 0.2 p.p.	Rate decrease	Legislation: 12-12-2017 In force from: 01-01-2018
Sickness insurance rate increase by 0.2 p.p.	Rate increase	Legislation: 12-12-2017 In force from: 01-01-2018
Employer's contribution to the Long-Term Work Benefit Fund reduced to 0,2 % (0,16 % in the new labour taxation system).	Rate decrease	Legislation: 28-06-2018 In force from: 01-01-2019
<b>Social security contributions: Self-employed</b>		
Unification of the ceiling of SSC tax base for different forms of self-employment, set at 28 average salaries per year.	Base increase	Legislation: 05-12-2017 In force from: 01-01-2018
The increase of a tax base for self-employed from 50 % to 90 % of taxable revenue; increase of tax base from 28 to 43 average wages per year.	Base increase	Legislation: 11-12-2018 In force from: 01-01-2019
Introduction of 1 year social insurance contribution holiday for the first time self-employed.	Rate decrease	Legislation: 05-12-2017 In force from: 01-01-2018
Reduction of SSC rates for self-employed due to the labour taxation reform.	Rate decrease	Legislation: 11-12-2018 In force from: 01-01-2019
<b>Corporate income tax</b>		
Amendments to to the taxation of income of non-profit organisations (repeal of a 0 % tax rate for the profit (not exceeding EUR 7 250) of small non-profit organisations). However the profit used for financing public interests remains untaxed.	Rate increase	Legislation: 28-06-2018 In force from: 01-01-2019
Introduction of interest limitation rule (up to 30% of EBITDA or EUR 3 000 000 whichever is higher) (transposition of EU Council Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market).	Base increase	Legislation: 06-12-2018 In force from: 01-01-2019
Introduction of general anti-abuse rule (transposition of EU Council Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market).	Base increase	Legislation: 06-12-2018 In force from: 01-01-2019
Amendments to the national CFC rules extending the scope of CFC rules to the PE's, changing the comparison of nominal tax rates to the effective taxation (difference higher than 50 %), abolishing the white and grey lists, etc. (transposition of EU Council Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market).	Base increase	Legislation: 06-12-2018 In force from: 01-01-2019
Intensity of corporate income tax relief supporting film production was increased (private investments up to 30% (instead of 20 %) of all expenses related to the film production).	Base decrease	Legislation: 11-12-2018 In force from: 01-01-2019
Introduction of a 1 year corporate income tax holiday for new small businesses (up to 10 employees and up to EUR 300 000 income)	Rate decrease	Legislation: 07-12-2017 In force from: 01-01-2018
Increasing the CIT rate for companies with social enterprise status from 0 % to 15 %.	Rate increase	Legislation: 07-12-2017 In force from: 01-01-2018
Expanding the possibility to reduce taxable profits by the respective expenses up to 100 % instead of 50 % and introducing a reduced 5 % CIT rate for profits from commercialization of the R&D inventions.	Rate decrease; base decrease	Legislation: 07-12-2017 In force from: 01-01-2018
Increasing the CIT rate for companies engaged in agricultural activities (excluding cooperates) from 5 % to 10 % in 2018 and from 10 % to 15 % in 2019.	Rate increase	Legislation: 07-12-2017 In force from: 01-01-2018

Table LT.2: Latest tax reforms (continued)

Description of measure	Change	Date
To account service fees for services provided by seaports and air navigation services as well as the income from rent of the seaport land as taxable income.	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
Reduced VAT rate for newspapers, magazines and other periodicals further reduced to 5 % (was 9 % previously).	Rate decrease	Legislation: 11-12-2018 In force from: 01-01-2019
Reduced 9 % VAT rate introduced for firewood and wood products for burning for residential purposes.	Rate decrease	Legislation: 11-12-2018 In force from: 01-01-2019
Introduction of a 5 % reduced rate for non-compensated prescription medicines	Rate decrease	Legislation: 12-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Expanding the allowance of excise duty for natural gas (including biogas) used as motor fuel to all motor vehicles (until 31.12.2017 only applied for public transport)	Base decrease	Legislation: 05-12-2017 In force from: 01-01-2018
Increasing the excise duty rate for diesel used in agricultural activities from EUR 21 to EUR 56 per 1 000 liter	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
Increasing the excise duty rate for diesel by 5.1% from EUR 330.17 to EUR 347 per 1 000 liter	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
Abolition of excise duty allowance for coal, coke and lignite, used by households and charitable organizations.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Excise rate for ethyl alcohol increase by 10% from EUR 1 665.04 to EUR 1 832 per hectolitre of pure alcohol.	Rate increase	Legislation: 11-12-2018 In force from: 01-03-2019
Increase in specific excise duty rate for cigarettes of 5.4 % from EUR 56 up to 59 per 1 000 cigarettes, the minimum excise duty rate increase of 6.7 % from EUR 90 up to 96 per 1 000 cigarettes from 1st march 2018. Excise duty rate for cigars and cigarillos increase of 12.1 % from EUR 33 to 37 per kg.	Rate increase	Legislation: 05-12-2017 In force from: 01-03-2018
Increase of excise duty rate for smoking tobacco by 11.2 % from EUR 54.16 to 60.24.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
Increase in specific excise duty rate for cigarettes: - of 5.5% from EUR 59 up to EUR 62.25 per 1 000 cigarettes from 01-03-2019; - of 5.5 % from EUR 62.25 up to EUR 65.7 per 1 000 cigarettes from 01.03.2020; - of 5.6 % from EUR 65.7 up to EUR 69.4 per 1 000 cigarettes from 01.03.2021; The minimum excise duty rate increase: - of 6.3 % from EUR 96 up to EUR 102 per 1 000 cigarettes from 01.03.2019; - of 6.4 % from EUR 102 up to EUR 108.5 per 1 000 cigarettes from 01.03.2020; - of 6.5 % from EUR 108.5 up to EUR 115.5 per 1 000 cigarettes from 01.03.2021. Increase of excise duty rate for cigars and cigarillos: - of 13.5 % from EUR 37 up to EUR 42 per kg from 01.03.2019; - of 14.3 % from EUR 42 up to EUR 48 per kg from 01.03.2020; - of 14.6 % from EUR 48 up to EUR 55 per kg from 01.03.2021. Increase of excise duty rate for smoking tobacco and heated tobacco products: - of 13.9 % from EUR 60.24 up to EUR 68.6 per kg from 01.03-2019; - of 14.4 % from EUR 68.6 up to EUR 78.5 per kg from 01.03.2020; - of 14.6 % from EUR 78.5 up to EUR 90 per kg from 01.03.2021. Introduction of excise duty on liquids of electronic cigarettes from 01.03.2019. The tax rate is EUR 0.12 per millilitre of product.	Rate increase; base increase	Legislation: 28-06-2018 In force from: 01-03-2019 01-03-2020 01-03-2021
<b>Recurrent taxes on immovable property (business and residential)</b>		
Introduction of progressive taxation for expensive non-commercial real estate of natural persons: taxable value up to EUR 220 000 value - not taxed (for taxpayers with 3 or more children or a disabled child - up to EUR 286 000); taxable value between EUR 220 000 and EUR 300 000 - 0,5% (for taxpayers with 3 or more children or a disabled child - between EUR 286 000 and EUR 390 000); taxable value between EUR 300 000 and EUR 500 000 - 1%; (for taxpayers with 3 or more children or a disabled child - between EUR 390 000 and EUR 650 000); taxable value above EUR 500 000 - 2% (for taxpayers with 3 or more children or a disabled child - above EUR 650 000).	Rate increase	Legislation: 02-12-2017 In force from: 01-01-2018
<b>Other taxes</b>		
One-time opportunity for paying forgotten taxes without any fines and interest for late payments (6-month window).	N/A	Legislation: 28-06-2018 In force from: 01-01-2019

## Luxembourg

**Table LU.1: Tax Revenue**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.5	12.7	13.1	12.5	12.5	12.3	12.3	12.9	12.9	13.2	12.1	12.1	12.1	21	6.7
VAT	6.2	5.7	6.1	6.2	6.7	6.5	6.7	7.2	7.4	7.6	6.7	6.5	6.3	25	3.5
Taxes and duties on imports excluding VAT	4.3	3.9	3.7	3.6	3.5	3.3	3.3	3.3	3.1	3.0	2.6	2.6	2.5	2	1.4
Taxes on products, except VAT and import duties	1.1	1.1	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.1	27	0.6
Other taxes on production	1.9	2.0	2.0	1.6	1.5	1.7	1.5	1.6	1.7	1.7	2.0	2.1	2.2	8	1.2
<b>Direct taxes</b>	13.8	13.2	13.3	13.9	14.4	14.4	14.0	14.4	14.4	13.8	14.6	15.2	15.6	5	8.7
Personal income taxes	7.2	7.5	7.2	8.0	7.9	7.9	8.2	8.4	8.7	8.7	9.1	9.4	9.1	9	5.1
Corporate income taxes	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	5.2	3	2.9
Other	0.8	0.7	0.7	0.7	0.9	0.8	0.8	0.9	0.9	0.8	1.0	1.2	1.3	8	0.7
<b>Social contributions</b>	10.6	10.0	10.0	10.5	11.5	10.9	10.8	11.2	11.1	10.7	10.8	10.8	11.1	18	6.1
Employers'	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.4	4.5	4.5	4.6	23	2.6
Households'	6.0	5.7	5.7	6.0	6.6	6.2	6.2	6.4	6.4	6.2	6.3	6.3	6.5	7	3.6
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	37.9	35.9	36.3	36.8	38.4	37.6	37.2	38.5	38.4	37.6	37.5	38.1	38.9	10	21.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	68.3	68.4	68.7	67.7	66.3	67.3	67.0	67.7	68.3	69.2	68.4	68.1	67.6	9	14.5
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	4.4	4.4	4.4	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.5	3.9	4.1	17	0.9
<b>Social security funds</b>	27.1	27.0	26.7	27.6	29.1	28.2	28.3	28.2	28.1	27.4	27.9	27.5	27.8	18	6.0
<b>EU institutions</b>	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	9	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.1	10.0	10.2	10.4	10.8	10.4	10.5	11.0	10.9	11.0	9.7	9.5	9.3	27	5.1
<b>Labour</b>	15.2	14.5	14.6	15.6	16.6	16.1	16.1	16.8	17.3	16.7	17.1	17.1	17.3	14	9.6
of which on income from employment	13.9	13.3	13.4	14.3	15.1	14.7	14.7	15.3	15.8	15.1	15.5	15.6	15.7	13	8.7
Paid by employers	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.4	4.5	4.5	4.6	24	2.6
Paid by employees	9.3	9.0	9.1	9.9	10.3	10.0	10.1	10.5	11.0	10.7	11.0	11.1	11.1	6	6.1
Paid by non-employed	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5	1.6	1.5	1.6	13	0.9
<b>Capital</b>	11.6	11.3	11.4	10.8	11.0	11.2	10.5	10.7	10.2	10.0	10.8	11.5	12.3	1	6.8
Income of corporations	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	5.2	3	2.9
Income of households	1.2	1.7	1.4	1.6	1.4	1.5	1.6	1.5	1.2	1.2	1.4	1.4	1.2	8	0.7
Income of self-employed	1.3	1.2	1.2	1.1	1.4	1.2	1.3	1.3	1.4	1.5	1.5	1.7	1.7	9	0.9
Stock of capital	3.3	3.4	3.6	2.8	2.6	2.7	2.7	2.8	2.9	3.0	3.5	3.9	4.1	4	2.3

Table LU.1: Tax Revenue (continued)

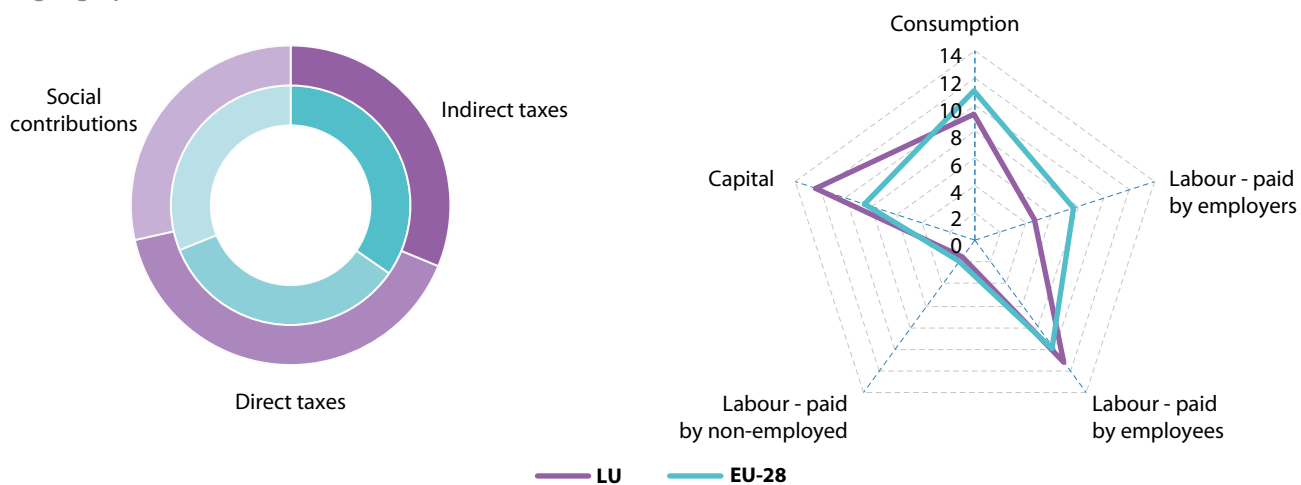
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	3.0	2.6	2.6	2.6	2.5	2.4	2.4	2.4	2.2	2.0	1.8	1.7	1.7	28	0.9
Energy	2.9	2.5	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	1.6	1.6	21	0.9
of which transport fuel taxes	:	2.5	2.3	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.6	1.6	1.6	13	
Transport	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.02	0.01	0.01	0.03	0.03	0.02	20	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	1.4	1.4	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.6	2.1	2.2	8	1.2
Recurrent taxes on immovable property	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Other taxes on property	1.3	1.3	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.2	2	1.2
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	26.0	25.8	27.8	27.7	27.8	28.3	28.9	29.4	29.9	30.8	28.1	27.8	27.0	6	
<b>Labour</b>	28.5	28.3	28.7	29.3	29.2	29.8	30.4	31.0	32.3	31.3	31.9	31.8	31.2	20	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure LU.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table LU.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Introduction of the option to file separate tax returns for married couples.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2018
The tax regime of non-resident married couples will be aligned on that of resident taxpayers, both in terms of tax classes and applicable tax allowances	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2018
Extension of the temporary measure consisting in taxing capital gains on dwellings or land at a quarter of the personal income tax rate (instead of half the income tax rate)	Rate decrease	Announcement: 15-12-2017 Legislation: 15-12-2017 In force from: 01-01-2018
As already announced last year, married couples now have the option to file separate tax returns for married couples.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2018
As already announced last year, the tax regime of non-resident married couples will be aligned on that of resident taxpayers, both in terms of tax classes and applicable tax allowances	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2018
The law of 1 August 2018 has introduced the deductibility of premiums paid into a scheme for the self-employed as special expenses, as well as a flat-rate and final discharge. The financing of supplementary pension schemes is deductible up to 20 % of annual income.	Base decrease	Announcement: 17-02-2017 Legislation: 01-08-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Modification of the contribution rates of the Employers' Mutual insurance, an insurance against salary costs incurred as a result of the salary continuance in the case of illness that was introduced in 2009. The contribution rates are re-fixed every year according to the financial absenteeism rate of the employers. Employers are classified in one of the four classes according to their financial absenteeism rate. For 2018, the contribution rates are: 0.46 % for class 1, 1.16 % for class 2, 1.77 % for class 3 and 2,95 % for class 4. The average rate, 1.95 %, is still the same than in 2017.	Neutral	In force from: 01-01-2018
Low decrease of the contribution rate for the Injury insurance from 1.0 % in 2017 to 0.9 % in 2018	Rate decrease	Announcement: 15-12-2017 Legislation: 15-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
As already announced last year, the CIT rate will be further reduced from 19 % in 2017 to 18 % in 2018. For companies with a taxable income not exceeding EUR 25 000, the CIT rate is set at 15 %. For taxable income ranging between EUR 25 000 and EUR 30 000, the CIT rate is set at EUR 3 750 plus 33 % of the taxable income exceeding EUR 25 000. The CIT rate is set at 18 % if taxable income exceeds EUR 30 000.	Rate decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2018
<b>Other corporate taxes</b>		
The investment tax credit now includes the purchase of software, that has not been purchased from another group entity, and the purchase of new electric cars or hydrogen fuel cell cars.	Neutral	Announcement: 15-12-2017 Legislation: 15-12-2017 In force from: 01-01-2018
The law of 17 april 2018 has introduced the new IP tax regime that is fully consistent with all recommendations made by the OECD Forum on Harmful tax practices.	Neutral	Announcement: 28-07-2017 Legislation: 17-04-2018 In force from: 01-01-2018
The EU Anti Tax Avoidance Directive (ATAD 1) was adopted and implemented. The new legislation will come into force on 1 January 2019 with respect to the following measures: interest limitation rules, controlled foreign company rules (CFC), intra-EU anti-hybrid rule and a general anti-abuse rule.	Base increase	Announcement: 21-12-2018 Legislation: 21-12-2018 In force from: 01-01-2019
The EU Anti Tax Avoidance Directive (ATAD 1) was adopted. The new legislation will come into force on 1 January 2020 with respect to the following measure: exit tax rules.	Base increase	Announcement: 21-12-2018 Legislation: 21-12-2018 In force from: 01-01-2020
<b>Value-added tax</b>		
VAT grouping: legally independent persons established in Luxemburg who are closely bound to one another by financial, economic and organisational links may request to be regarded as a single taxable person	Neutral	Legislation: 06-08-2018 In force from: 31-07-2018
<b>Environmentally-related taxes</b>		
The tax allowance for sustainable mobility introduced in 2017 will be extended to rechargeable hybrid cars. A EUR 2 500 tax allowance will be granted for the purchase of such a vehicle for individual use, when CO2 emissions do not exceed 50g/km	Neutral	Announcement: 15-12-2017 Legislation: 15-12-2017 In force from: 01-01-2018
<b>Other excise duties</b>		
Tax adjustment (Fine cut tobacco)	Rate increase; base increase	Announcement: 25-01-2018 Legislation: 25-01-2018 In force from: 01-02-2018



**Table LU.2:** Latest tax reforms (continued)

Description of measure	Change	Date
<b>Estate duties/inheritances/gift taxes</b>		
Exemption concerning inheritance taxes extended to all married persons or persons engaged in a partnership lasting for at least three years before death of one of the partners.	Rate decrease; base decrease	Legislation: 2017-12-20 In force from: 01-01-2018

## Hungary

Table HU.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.5	15.0	15.8	15.7	16.4	17.5	17.4	18.6	18.5	18.5	18.8	18.3	18.2	3	22.5
VAT	8.2	7.4	7.8	7.6	8.3	8.5	8.4	9.1	8.9	9.2	9.6	9.3	9.5	4	11.7
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	19	0.2
Taxes on products, except VAT and import duties	6.4	6.7	7.0	7.1	7.1	7.3	7.2	7.6	7.5	7.2	7.1	7.1	6.7	1	8.3
Other taxes on production	0.7	0.7	0.8	0.8	0.9	1.6	1.6	1.8	2.0	1.9	1.9	1.8	1.8	10	2.3
<b>Direct taxes</b>	8.8	9.2	10.1	10.3	9.7	7.8	6.3	6.8	6.6	6.8	7.0	7.5	7.4	21	9.2
Personal income taxes	6.4	6.6	7.1	7.5	7.2	6.4	4.8	5.3	5.0	4.9	4.9	4.9	5.1	20	6.3
Corporate income taxes	2.1	2.3	2.7	2.6	2.1	1.1	1.1	1.3	1.2	1.5	1.7	2.2	1.9	23	2.4
Other	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	23	0.5
<b>Social contributions</b>	12.2	12.3	13.4	13.4	12.8	11.8	12.9	12.9	12.8	12.8	13.0	13.5	12.7	11	15.8
Employers'	9.5	9.3	9.5	9.5	9.0	7.7	7.8	7.5	7.4	7.5	7.6	7.9	6.9	10	8.5
Households'	2.7	3.0	3.9	3.9	3.8	4.2	5.2	5.4	5.5	5.3	5.4	5.6	5.9	10	7.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	36.5	36.4	39.4	39.4	38.9	37.2	36.6	38.3	37.9	38.1	38.8	39.3	38.3	12	47.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	57.3	57.3	57.1	61.7	62.2	62.8	59.1	60.6	60.3	60.8	60.6	60.3	62.1	14	29.5
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	11.6	11.7	11.1	6.4	6.7	6.5	6.5	6.3	5.9	5.6	5.8	5.8	5.8	14	2.7
<b>Social security funds</b>	30.6	30.6	31.3	31.3	30.7	30.4	34.0	32.9	33.6	33.2	33.2	33.5	31.7	11	15.1
<b>EU institutions</b>	0.5	0.4	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.4	21	0.2
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.8	13.3	13.8	13.5	14.3	14.2	14.0	15.1	15.7	15.8	16.1	15.8	15.7	2	19.4
<b>Labour</b>	17.7	17.8	19.4	20.1	18.6	17.4	17.1	17.6	17.3	17.2	17.4	17.9	17.4	13	21.5
of which on income from employment	17.4	17.5	18.6	19.1	18.1	16.9	16.8	17.5	17.1	17.1	17.3	17.8	17.2	10	21.4
Paid by employers	9.7	9.5	9.8	9.8	9.2	8.1	8.2	8.1	7.8	7.9	8.0	8.4	7.3	12	9.1
Paid by employees	7.7	8.0	8.9	9.4	8.8	8.8	8.6	9.4	9.3	9.2	9.3	9.4	9.9	10	12.3
Paid by non-employed	0.3	0.3	0.8	0.9	0.6	0.5	0.3	0.2	0.2	0.1	0.1	0.1	0.1	24	0.2
<b>Capital</b>	5.0	5.4	6.1	5.8	6.0	5.7	5.5	5.6	4.9	5.1	5.2	5.6	5.3	20	6.6
Income of corporations	2.1	2.3	2.7	2.6	2.2	1.2	1.2	1.3	1.4	1.6	1.8	2.3	2.1	21	2.6
Income of households	0.6	0.6	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	17	0.6
Income of self-employed	0.5	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.7	20	0.8
Stock of capital	1.8	1.9	2.1	2.2	2.2	3.2	3.2	3.2	2.5	2.4	2.3	2.1	2.0	10	2.5

Table HU.1: Tax Revenue (continued)

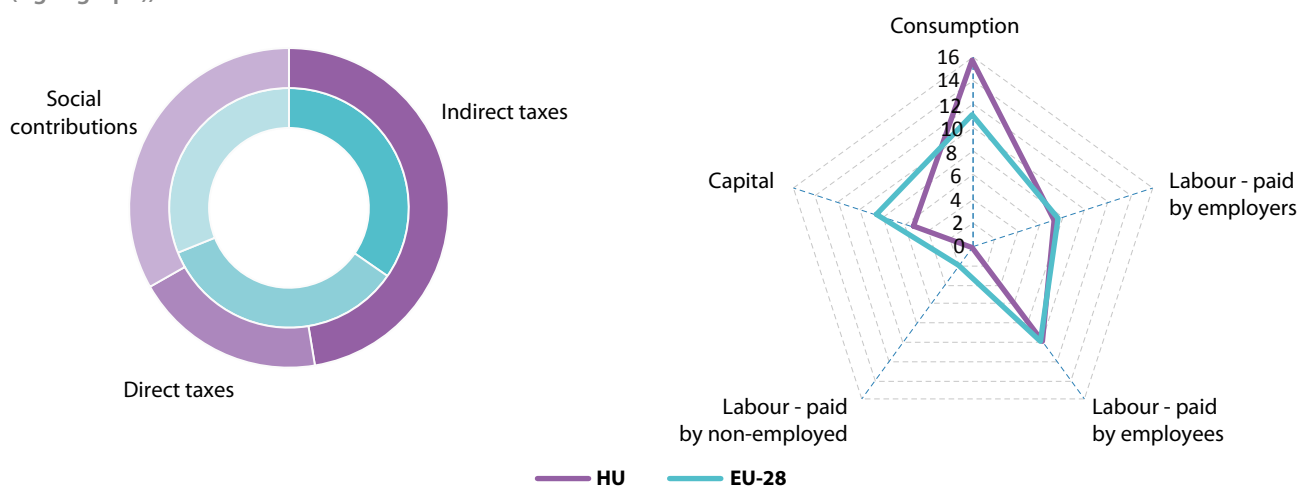
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.7	2.8	2.8	2.7	2.6	2.7	2.6	2.6	2.5	2.5	2.5	2.6	2.5	15	3.1
Energy	2.1	2.1	2.0	1.9	2.0	2.2	2.1	2.0	1.9	1.9	1.9	2.0	1.9	14	2.4
of which transport fuel taxes	:	1.9	1.8	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.7	11	
Transport	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	17	0.4
Pollution and resources	0.13	0.14	0.14	0.16	0.17	0.10	0.09	0.23	0.21	0.21	0.25	0.25	0.27	3	0.3
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.8	0.8	0.8	0.8	0.8	1.1	1.1	1.2	1.3	1.3	1.3	1.2	1.1	14	1.4
Recurrent taxes on immovable property	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	17	0.7
Other taxes on property	0.6	0.6	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.8	0.6	0.6	12	0.8
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	25.1	24.5	25.3	24.9	26.1	26.4	26.0	27.5	29.5	30.7	31.9	31.0	31.1	1	
<b>Labour</b>	37.6	38.2	40.6	41.9	39.9	38.1	37.9	39.2	39.0	39.6	41.6	40.9	39.5	9	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure HU.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table HU.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
The types of diseases underlying the categorization of seriously disabled for reasons of entitlement of personal allowances in PIT had been expanded to cover certain common oncological diseases. In case of the recently added diseases the benefits are enforceable retroactively.	Rate decrease	Announcement: 04-12-2018 Legislation: 21-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employee</b>		
Retired employees became exempt from the employer's SCT and the employee's SSCs, thus 2019 only 15 percent income tax shall be payed on the top of the gross wage.	Rate decrease	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
The integration of Health Contribution Tax.	Base decrease	Announcement: 20-07-2018 Legislation: 31-07-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Employer's payroll tax decreased from 22 % to 19.5 % in 2018. (gross fiscal impact)	Rate decrease	Announcement: 10-10-2017 Legislation: 23-11-2017 In force from: 01-01-2018
Effect of the change in regulation of small business tax (increasing the eligibility criteria from HUF 500 million to HUF 1 billion) on employers' contributions (cross effect).	Base decrease	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-12-2018
Introduction of a new type of tax relief for R&D activities in the SCT.	Rate decrease	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
Introduction of the renewed social contribution tax allowance system.	Rate decrease	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
The phasing out of Job Protection Act.	Rate increase	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
From 2018 the health contribution (14 %) derived from over 1 million HUF rental income is abolished.	Base decrease	Announcement: 13-06-2017 Legislation: 19-06-2017 In force from: 01-01-2018
Retired employees became exempt from the employer's SCT and the employee's SSCs, thus 2019 only 15 % income tax shall be payed on the top of the gross wage.	Rate decrease	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
<b>Social security contributions: Self-employed</b>		
In accordance with the employers's SSC cuts, the social contribution tax for self-employed was reduced by the same amount.	Rate decrease	Announcement: 22-11-2016 10-10-2017 Legislation: 20-12-2016 23-11-2017 In force from: 01-01-2017 01-01-2018 (01-10-2019 expected)
Revenue effects are included in the employers' SSC cuts.		
<b>Taxes on payroll and workforce</b>		
In accordance with the SCT rate changes the health contribution (EHO) rate was cut to 19.5 % in 2018.	Rate decrease	Announcement: 24-11-2016 Legislation: 20-12-2016 In force from: 01-01-2018
<b>Non tax compulsory payments: Employer</b>		
The extension of the base of SCT for incomes previously charged by health contribution tax.	Base increase	Announcement: 20-07-2018 Legislation: 31-07-2018 In force from: 01-01-2019
<b>Corporate income tax</b>		
Abolishing of ot tax credit for sponsorship of performers.	Neutral	Announcement: 13-11-2018 Legislation: 23-11-2018 In force from: 01-01-2019
CIT: Increasing the upper threshold of the tax-free provision for developments (a kind of accelerated depreciation)	Base decrease	Announcement: 13-11-2018 Legislation: 23-11-2018 In force from: 01-01-2019
It is possible to choose group corporate taxation for companies that comply certain conditions.	Base decrease	Announcement: 13-11-2018 Legislation: 23-11-2018 In force from: 01-01-2019
Implementation of ATAD ( Anti Tax Avoidance EU Directive): interest limitation rules, general anti-avoidance rule, tightening the previous controlled foreign corporation rules.	Base increase	Announcement: 13-11-2018 Legislation: 23-11-2018 In force from: 01-01-2019

Table HU.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Other corporate taxes</b>		
Small business tax: Increasing the eligibility criteria of small business tax (businesses with revenues below HUF 1 billion are eligible for small business tax instead of HUF 500 million).	Base increase	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-12-2018
<b>Value-added tax</b>		
VAT rate on fish decreased from 27 % to 5 %	Rate decrease	Announcement: 13-06-2017 Legislation: 19-06-2017 In force from: 01-01-2018
VAT rate on edible offal of swine decreased from 27 % to 5 %	Rate decrease	Announcement: 13-06-2017 Legislation: 19-06-2017 In force from: 01-01-2018
VAT rate on restaurant meals decreased from 18 % to 5 %	Rate decrease; base decrease	Announcement: 07-06-2016 Legislation: 15-06-2016 In force from: 01-01-2018
VAT rate on Braille-displays and printers decreased from 27 % to 5 %	Rate decrease	Announcement: 31-10-2017 Legislation: 10-11-2017 In force from: 01-01-2018
The individual exemption for VAT was increased from HUF 8 million to HUF 12 million per year.	Base decrease	Announcement: 13-11-2018 Legislation: 23-11-2018 In force from: 01-01-2019
VAT rate on ESL and UHT milk decreased from 18 % to 5 %	Rate decrease	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
VAT rate on internet access decreased from 18 % to 5 %	Rate decrease	Announcement: 13-06-2017 Legislation: 19-06-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increasing public health product tax rates by 20 %, balance the tax rate on soft drinks and syrup; changing the thresholds in case of alcoholic products and expanding public health product tax on all alcoholic products	Rate increase; base increase	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
<b>Other excise duties</b>		
The excise duty rates on tobacco products have been increased in 3 steps.	Rate increase	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-09-2018 01-01-2019 01-07-2019
<b>Other taxes</b>		
Financial transaction duty: tax exemption of private individuals' bank transfers up to HUF 20 000 per transaction	Base decrease	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
Definition of the subject of innovation contribution was modified (harmonized with the EU standard).	Base increase	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
From 2019 investment firms aren't subject to bank levy	Neutral	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
From 2019 the upper rate of the bank levy decreased from 0.21 % to 0.20 % in case of credit institutions.	Rate decrease	Announcement: 13-11-2018 Legislation: 23-11-2018 In force from: 01-01-2019
Financial transaction duty: extending the upper limit (6 thousand forints) for every account holders and exemption of transactions in connection with government securities at the Treasury	Base decrease	Announcement: 20-07-2018 13-11-2018 Legislation: 25-07-2018 23-11-2018 In force from: 01-09-2018 01-01-2019

## Malta

Table MT.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	14.4	14.5	14.4	14.0	13.5	13.9	13.7	13.4	13.1	13.2	12.5	12.4	12.6	20	1.4
VAT	7.7	7.6	7.3	7.5	7.4	7.2	7.6	7.5	7.6	7.6	7.0	6.9	7.2	17	0.8
Taxes and duties on imports excluding VAT	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	23	0.0
Taxes on products, except VAT and import duties	5.8	6.1	6.3	5.8	5.4	5.1	5.4	5.1	4.8	4.9	4.7	4.8	4.8	8	0.5
Other taxes on production	0.6	0.5	0.5	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	26	0.1
<b>Direct taxes</b>	11.2	11.6	12.9	12.4	13.2	12.5	12.6	13.3	13.8	13.7	13.0	13.5	14.1	8	1.6
Personal income taxes	6.3	6.7	5.9	5.7	6.4	5.9	6.4	6.6	6.8	6.6	6.2	6.6	6.9	14	0.8
Corporate income taxes	3.7	4.1	6.0	5.9	5.9	5.7	5.4	5.9	6.2	6.0	6.1	6.3	6.5	1	0.7
Other	1.2	0.8	0.9	0.7	0.9	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	13	0.1
<b>Social contributions</b>	6.0	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.2	5.2	5.3	25	0.6
Employers'	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.6	2.4	2.4	2.4	27	0.3
Households'	3.3	3.2	3.1	3.2	3.1	3.1	3.2	3.1	3.1	3.0	2.8	2.8	2.8	21	0.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	31.6	32.0	32.8	32.1	32.4	31.9	32.2	32.4	32.6	32.4	30.7	31.2	31.9	23	3.6
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	99.0	99.2	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	1	3.6
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	1.0	0.8	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	8	0.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.2	13.3	13.1	13.0	12.8	12.3	13.0	12.6	12.4	12.4	11.6	11.4	11.6	15	1.3
<b>Labour</b>	10.7	11.0	10.1	10.1	10.7	10.2	11.0	11.1	11.3	11.0	10.3	10.7	11.2	25	1.3
of which on income from employment	9.7	9.9	9.1	9.2	9.6	9.2	9.8	9.9	10.1	9.7	9.1	9.4	10.0	27	1.1
Paid by employers	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.6	2.4	2.4	2.4	27	0.3
Paid by employees	7.0	7.3	6.6	6.6	7.0	6.7	7.2	7.3	7.4	7.2	6.7	7.0	7.5	19	0.9
Paid by non-employed	1.0	1.1	1.0	0.9	1.1	1.0	1.1	1.2	1.3	1.2	1.2	1.3	1.2	16	0.1
<b>Capital</b>	7.7	7.7	9.7	9.0	9.0	9.4	8.3	8.7	8.9	9.0	8.8	9.1	9.1	6	1.0
Income of corporations	3.7	4.1	6.0	5.9	6.0	5.8	5.4	5.9	6.2	6.0	6.1	6.3	6.5	1	0.7
Income of households	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.2	0.3	0.2	0.2	24	0.0
Income of self-employed	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	16	0.1
Stock of capital	2.3	2.0	2.2	1.7	1.6	2.3	1.5	1.5	1.4	1.8	1.6	1.7	1.6	15	0.2

Table MT.1: Tax Revenue (continued)

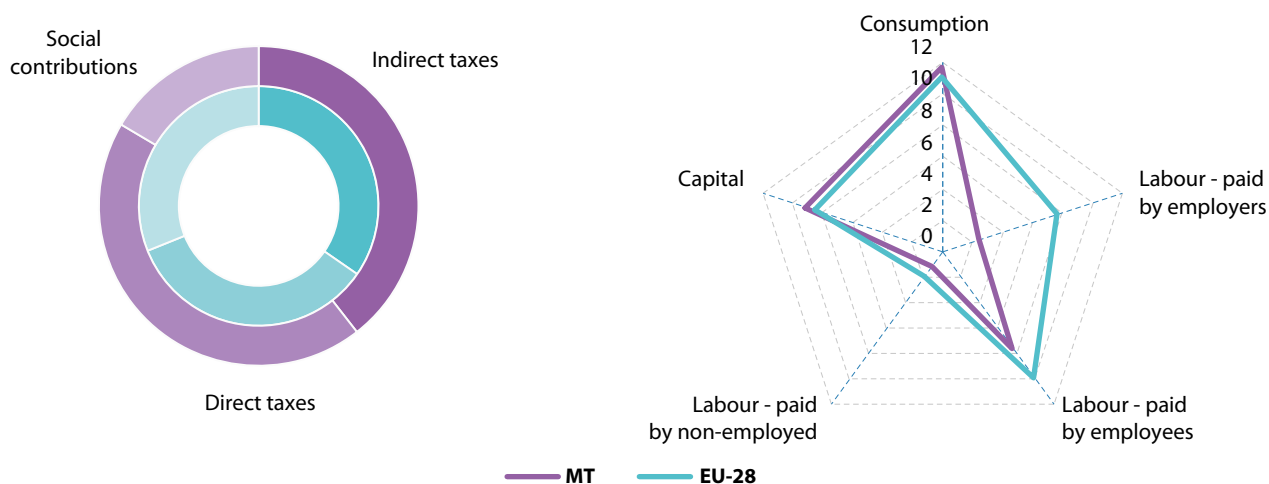
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	3.1	3.2	3.5	3.3	3.2	2.9	3.1	2.9	2.7	2.8	2.8	2.7	2.7	12	0.3
Energy	1.2	1.2	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.4	1.4	1.4	27	0.2
of which transport fuel taxes	:	1.2	1.6	1.4	1.4	1.3	1.4	1.3	1.2	1.2	1.2	1.2	1.2	18	
Transport	1.7	1.7	1.6	1.6	1.5	1.3	1.4	1.2	1.1	1.1	1.1	1.1	1.1	2	0.1
Pollution and resources	0.20	0.22	0.25	0.28	0.21	0.16	0.16	0.14	0.16	0.19	0.23	0.19	0.22	4	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	15	0.1
Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0.0
Other taxes on property	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	7	0.1
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	18.4	18.8	19.0	19.5	19.0	18.8	19.2	19.0	19.2	20.6	20.4	20.9	21.7	15	
<b>Labour</b>	22.4	22.6	21.0	21.1	21.6	21.3	22.2	22.2	22.5	22.6	21.8	22.7	24.3	27	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure MT.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

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

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Fiscal incentives for private pensions	Base decrease	Announcement: 22-10-2018 In force from: 01-01-2019
Revision in income tax bands for low income earners	Base decrease	Announcement: 22-10-2018 In force from: 01-01-2019
<b>Social security contributions: Employee</b>		
Reckoning contributions after retirement. Pensioners who have retired from work and are not yet 65 years of age and are engaged in part-time work or are self-employed will be able to pay the National Insurance contribution pro-rata at a 15 % rate worked on their net income.	Neutral	Announcement: 09-10-2017 In force from: 01-01-2018
<b>Taxes on payroll and workforce</b>		
Income Tax Rebate to Master's and PhD graduates.	Rate decrease	Announcement: 09-10-2017 In force from: 01-01-2018
Reduction in Income Tax - Annual Tax Rebate. Tax refund to those earning less than EUR 60 000.	Neutral	Announcement: 09-10-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
VAT Reduction for SMEs. Increase in the threshold below which SMEs will be allowed not to charge VAT .	Rate decrease; base decrease	Announcement: 09-10-2017 In force from: 01-01-2018
<b>Transaction taxes (movable and immovable property)</b>		
Financial support to first time buyers and for those buying their second home. Benefits also extended to persons with disability and Gozitans.	Rate decrease	Announcement: 09-10-2017 In force from: 01-01-2018
Financial support to first time buyers and for those buying their second home. Benefits also extended to persons with disability and Gozitans.	Rate decrease	Announcement: 22-10-2018 In force from: 01-01-2019



# Netherlands

**Table NL.1: Tax Revenue**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.0	12.1	11.8	11.7	11.4	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	22	88.2
VAT	6.7	6.8	6.8	6.7	6.6	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	23	49.9
Taxes and duties on imports excluding VAT	1.4	1.6	1.5	1.5	1.3	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	4	11.5
Taxes on products, except VAT and import duties	3.0	2.7	2.6	2.6	2.5	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	25	16.4
Other taxes on production	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	15	10.5
<b>Direct taxes</b>	10.9	11.0	11.3	11.0	11.1	11.2	10.7	10.2	10.2	10.8	11.5	11.8	13.0	12	95.5
Personal income taxes	6.1	6.4	6.7	6.5	7.7	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	11	61.5
Corporate income taxes	3.4	3.4	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	7	24.2
Other	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	7	9.8
<b>Social contributions</b>	12.1	13.0	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	7	101.9
Employers'	3.7	4.2	4.2	4.4	4.5	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	20	37.7
Households'	8.3	8.7	8.3	8.9	8.1	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	3	64.2
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	35.0	36.0	35.5	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.8	11	285.6
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	60.6	59.9	60.8	58.9	59.6	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	16	170.5
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	4.0	3.3	3.3	3.3	3.6	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.5	19	10.0
<b>Social security funds</b>	34.5	35.9	35.0	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	8	101.9
<b>EU institutions</b>	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	2	3.2
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.4	11.4	11.1	11.1	11.1	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.4	19	83.7
<b>Labour</b>	17.7	18.5	18.1	18.6	19.5	19.5	20.0	20.4	20.4	20.0	19.9	20.2	19.9	9	146.9
of which on income from employment	14.4	15.1	14.7	15.2	15.7	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.6	14	115.3
Paid by employers	3.8	4.3	4.3	4.5	4.6	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	21	38.3
Paid by employees	10.6	10.8	10.5	10.7	11.1	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.4	9	77.0
Paid by non-employed	3.3	3.4	3.4	3.5	3.8	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.3	2	31.6
<b>Capital</b>	5.9	6.1	6.3	6.2	4.6	5.0	4.6	4.5	4.7	6.0	5.9	6.8	7.5	13	55.0
Income of corporations	3.4	3.4	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	7	24.2
Income of households	-1.3	-1.1	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.8	-0.6	-0.5	-0.4	28	-2.8
Income of self-employed	1.9	2.0	2.2	2.3	2.2	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.7	4	20.0
Stock of capital	1.9	1.8	1.8	1.7	1.5	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	12	13.6

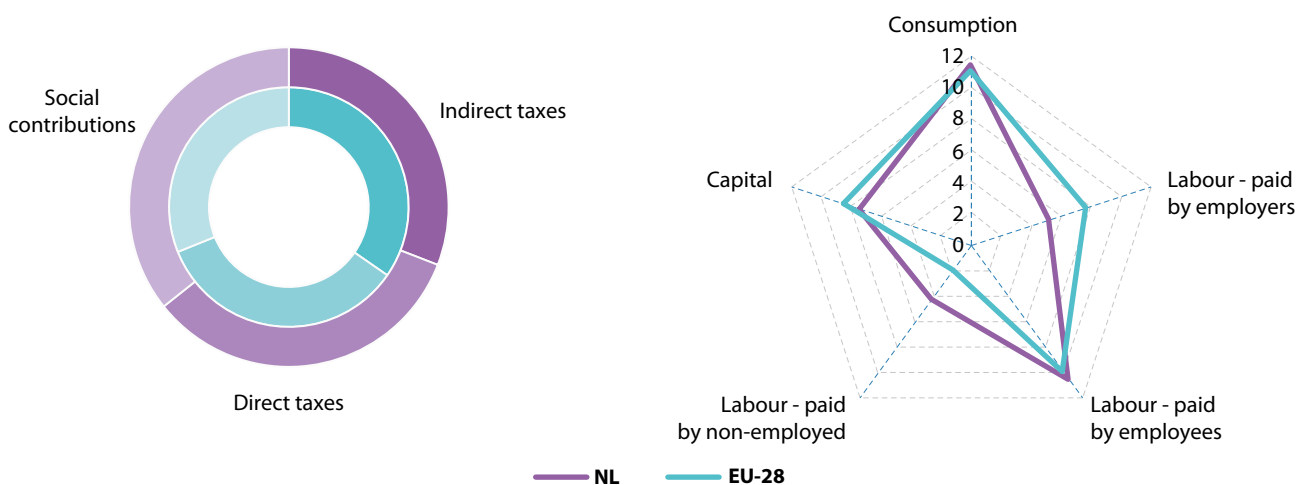
**Table NL.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.5	3.6	3.4	3.4	3.5	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	6	24.6
Energy	1.9	1.9	1.7	1.8	1.9	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	16	13.7
of which transport fuel taxes	:	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	23	
Transport	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	3	7.6
Pollution and resources	0.47	0.48	0.46	0.47	0.48	0.49	0.49	0.47	0.43	0.45	0.45	0.46	0.44	1	3.2
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.7	1.6	1.6	1.5	1.3	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	11	12.3
Recurrent taxes on immovable property	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	9	6.3
Other taxes on property	1.1	1.1	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	9	6.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	23.9	24.7	24.6	25.0	25.0	25.0	24.7	24.3	24.6	25.0	25.2	26.1	26.1	7	
<b>Labour</b>	29.8	32.0	31.4	31.9	31.4	31.8	32.1	32.2	32.2	32.0	32.6	32.6	32.6	17	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

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

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

**Figure NL.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table NL.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
The old age tax credit for elderly with an income till EUR 36 346 has been increased with EUR 115 in 2018 (additional to inflation correction) amounting to EUR 1 418 (2017: EUR 1 292).	Rate decrease	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The income dependent combination tax credit (for working spouses with children) will be zero (2018: EUR 1 052) at the threshold income (2018: EUR 4 934) and will increase with 11.45 % (2018: 6.16 %) of every euro earned above the threshold income.	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The (income dependent) earned income tax credit will decrease with 6.0 % of every euro earned above EUR 33 112 (2018: 3.6 %)	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The maximum of the (income dependent) earned income tax credit will be increased gradually with approximately EUR 545 in total	Rate decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2020
The general tax credit will be increased gradually with approximately EUR 358 in total	Rate decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The tax relief rate of most deductible items will be limited gradually. From 2023 onwards, the maximum tax relief rate is equal to the rate of the lowest tax bracket (37.05 %)	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2020
The threshold for the top tax rate (EUR 68.507) will not be adjusted to inflation until 2021. From 2022 onwards, the planned increase of the threshold will be limited to a smaller increase.	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The number of tax brackets will be reduced from four to two. In 2021 the rate of the first tax bracket will be 37.05 % and the top tax rate will be 49.5 %.	Rate decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The maximum of the general tax credit will decrease with EUR 8 (before inflation correction) to EUR 2 265 (2017: EUR 2 254).	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The old age tax credit for single persons has been decreased with EUR 19 in 2018 (before inflation correction) to EUR 423 (2017: EUR 438).	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The maximum term of the 30% facility for incoming employees with a specific expertise that is scarce or not present on the Dutch job market is decreased from 8 years to 5 years.	Base decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2021
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Stepwise increase in the tax rate on income from ownership of closely held companies (box 2) to 26.9 % (currently 25 %) in order to maintain neutrality between legal forms after CIT rate decrease.	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2020
<b>Personal income tax: Savings</b>		
The rate of imputed rental income of owner occupied houses will be decreased in three steps with in total 0.15 % of the value of the property	Base decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2020
The imputed return on savings for box 3 income will no longer be based on a five year moving average, but on the average return on savings between July (t-2) and June (t-1). Also the tax exemption for box 3 income will be raised to EUR 30 000 (2017: EUR 25 000).	Rate decrease; base decrease	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Abolition of a specific limitation of interest deductibles. Part of the implementation of ATAD1.	N/A	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
Abolition of specific regulation about loss relief for holdings. Part of the implementation of ATAD1	N/A	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2020
Buildings in own use of a company can be depreciated until the WOZ-value (Real Estate Valuation Act) is reached instead of 50 % of the WOZ-value.	Base increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
Stepwise decrease in the CIT rate to 20.5 % (currently 25 %) and 15 % for the first EUR 200 000 (currently 20 %).	Rate decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
A general interest limitation rule (earnings stripping rule) with a lower threshold of 1 mln euros and no group exemption.	Base increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019

**Table NL.2: Latest tax reforms** (continued)

Description of measure	Change	Date
The effective tax rate of the patent box will be raised to 7 % (2017: 5 %).	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The planned extension of the length of the 1st bracket till EUR 350 000 will be reversed.	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
Limitation of loss carryforward provisions: from 9 years to 6 years.	Base increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
Increase of the reduced VAT-rate of 6 % by 3 pp to 9 %	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
Increase of an exemption on VAT for sports organisations and sports clubs. Implementation of the Bridport and West Dorset Golf Club Limited arrest. Although the base is decreased the measure leads to an increase of tax revenues.	Base decrease	Announcement: 19-12-2013 Legislation: 18-12-2018 In force from: 01-01-2019
The special treatment of agricultural entrepreneurs in the VAT will be abolished.	Base increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
The rates of the BZM (tax on heavy vehicles) are increased.	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The tax rate on natural gas will be increased and the tax rate on electricity will be decreased.	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The tax credit on energy tax will be decreased	Rate increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
The tax on landfilling and incineration of waste will be increased and in a later stage the tax base will be broadened to waste burned in bio-energy plants and to sewage sludge	Rate increase; base increase	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
<b>Health-related taxes</b>		
The excise duties on cigarettes, tobacco and cigars will be raised in 2018 (April), 2019, 2020 and 2021.	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The excise duty on cigarettes and tobacco will be raised, so that the price of a pack of cigarettes increases by EUR 1 in 2020.	Rate increase	Announcement: 23-11-2018 In force from: 01-04-2020
<b>Estate duties/inheritances/gift taxes</b>		
Decrease the tax on renting properties with 0.03 percentage point. Tax on renting properties has to be paid if a company owns more than 50 rental properties and the monthly rent is lower than the maximum rent which entitles for a rent benefit (EUR 720.42 in 2019).	Rate decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019
A new tax reduction is introduced on the tax on renting properties. This tax reduction is received if the sustainability of a property is improved.	Base decrease	Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019

## Austria

Table AT.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	14.4	14.0	13.9	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	13	52.8
VAT	7.6	7.4	7.4	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.7	7.7	16	28.3
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.5
Taxes on products, except VAT and import duties	3.6	3.5	3.4	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	20	11.9
Other taxes on production	3.1	3.0	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	4	12.1
<b>Direct taxes</b>	12.9	12.8	13.3	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	11	48.1
Personal income taxes	9.5	9.5	9.7	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	7	34.5
Corporate income taxes	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	16	9.4
Other	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	9	4.3
<b>Social contributions</b>	13.9	13.8	13.5	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	4	53.8
Employers'	6.5	6.4	6.4	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	11	25.2
Households'	7.4	7.3	7.2	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.7	5	28.6
<b>Less: capital transfers (²)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	41.2	40.6	40.7	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	41.9	41.8	7	154.7
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	67.4	67.1	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.2	66.1	65.9	12	101.9
<b>State government (¹)</b>	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5		2.3
<b>Local government</b>	3.1	3.2	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	21	4.8
<b>Social security funds</b>	27.6	27.8	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	15	45.0
<b>EU institutions</b>	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	19	0.7
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.9	11.4	11.3	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.5	17	42.7
<b>Labour</b>	22.6	22.5	22.3	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.4	23.1	3	85.5
of which on income from employment	20.1	20.0	19.9	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.6	4	76.4
Paid by employers	9.0	8.9	8.8	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.4	5	34.9
Paid by employees	11.2	11.2	11.1	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.3	11.2	5	41.5
Paid by non-employed	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	8	9.2
<b>Capital</b>	6.8	6.7	7.1	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.1	7.2	15	26.5
Income of corporations	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.5	2.6	16	9.6
Income of households	0.8	0.9	1.1	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	11	2.9
Income of self-employed	2.6	2.5	2.4	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	3	10.1
Stock of capital	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.1	1.1	22	3.9

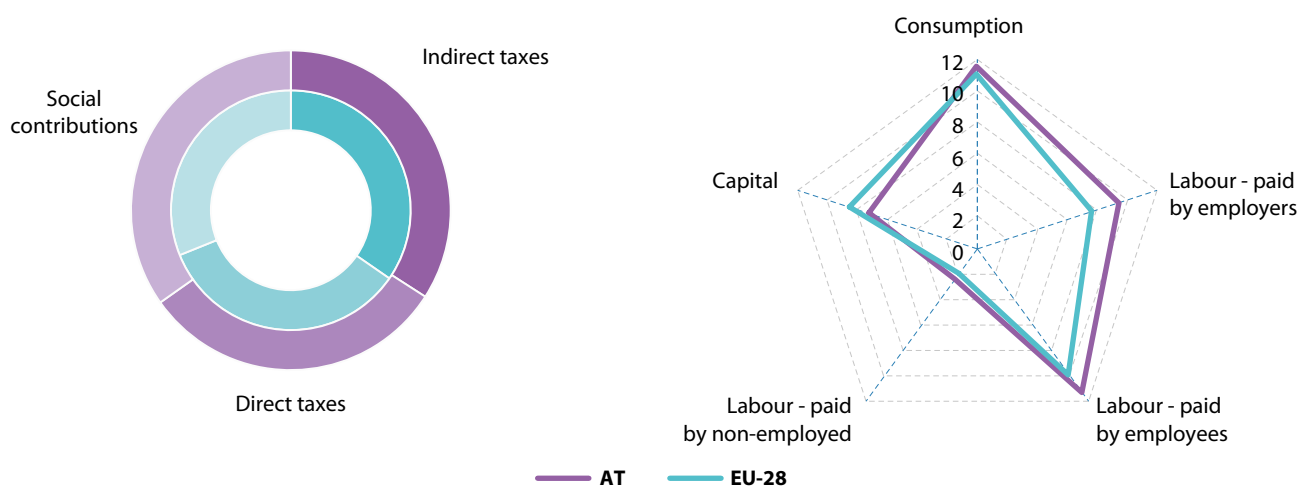
**Table AT.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.6	2.4	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	17	8.8
Energy	1.7	1.6	1.6	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	25	5.5
of which transport fuel taxes	:	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	20	
Transport	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	5	3.2
Pollution and resources	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	18	0.1
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.6	0.7	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	21	2.8
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	25	0.7
Other taxes on property	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	14	2.1
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	22.0	21.5	21.8	21.8	21.9	21.7	21.6	21.8	21.6	21.7	21.9	22.1	22.2	12	
<b>Labour</b>	41.8	41.9	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.7	43.0	41.3	41.3	4	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1		0.3
Tax expenditure component	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.2
Transfer component	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		0.1
<b>Total tax revenue adjusted for payable tax credits</b>	<b>41.0</b>	<b>40.4</b>	<b>40.5</b>	<b>41.4</b>	<b>41.0</b>	<b>41.0</b>	<b>41.1</b>	<b>41.8</b>	<b>42.6</b>	<b>42.7</b>	<b>43.1</b>	<b>41.9</b>	<b>41.8</b>		<b>154.5</b>

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

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

**Figure AT.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

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

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
<p>A non-payable tax credit has been introduced for parents of children receiving family assistance (DE: Familienbeihilfe). Generally, the credit amounts to EUR 1 500 EUR for every child below the age of 18, above 18 it amounts to EUR 500. Additionally, separate compensation payments for single (earning) parents have been introduced.</p> <p>For reasons of simplification and counter-financing, the tax allowance for parents (DE: Kinderfreibetrag) and the tax allowance for child care costs have been abolished at the same time.</p>	Base decrease	<p>Legislation: 14-08-2018 In force from: 01-01-2019</p>
<b>Value-added tax</b>		
Accommodation in hotels and comparable places is taxed at the reduced rate of 10 % instead of 13 %.	Rate decrease	<p>Legislation: 14-08-2018 In force from: 01-11-2018</p>

## Poland

Table PL.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.9	14.2	14.5	14.5	12.9	13.9	14.0	13.1	13.0	13.0	13.0	13.7	14.0	16	65.3
VAT	7.7	8.1	8.2	7.9	7.3	7.6	7.8	7.1	7.0	7.1	7.0	7.2	7.8	14	36.3
Taxes and duties on imports excluding VAT	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	9	2.0
Taxes on products, except VAT and import duties	4.3	4.2	4.4	4.7	3.9	4.5	4.3	4.1	4.0	3.8	3.8	4.0	4.0	14	18.9
Other taxes on production	1.4	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.9	1.7	12	8.1
<b>Direct taxes</b>	6.9	7.4	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	7.1	7.4	23	34.3
Personal income taxes	4.3	4.6	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	5.0	21	23.2
Corporate income taxes	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	1.9	24	9.0
Other	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.4	21	2.1
<b>Social contributions</b>	12.3	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.3	12.2	12.5	12.8	12.9	9	60.5
Employers'	4.7	4.6	4.6	4.5	4.5	4.6	4.5	4.8	4.8	4.9	4.9	5.0	5.1	19	23.9
Households'	7.6	7.5	7.3	6.8	6.7	6.3	6.7	7.2	7.5	7.3	7.6	7.8	7.8	4	36.6
<b>Less: capital transfers <sup>(2)</sup></b>	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		
<b>Total</b>	33.0	33.6	34.6	34.1	31.2	31.4	31.8	32.1	31.9	31.9	32.3	33.5	34.1	17	159.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	50.1	51.1	52.4	53.2	51.1	52.7	52.4	49.8	48.7	48.6	48.2	48.8	49.2	23	78.5
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	12.7	12.9	13.3	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	7	20.3
<b>Social security funds</b>	36.8	35.7	34.1	32.9	35.5	34.4	34.9	37.3	38.3	38.0	38.4	37.9	37.5	7	59.9
<b>EU institutions</b>	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	13	0.8
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.5	12.7	13.0	13.0	11.5	12.4	12.4	11.6	11.4	11.5	11.4	11.8	12.2	12	57.1
<b>Labour</b>	12.9	12.9	12.3	12.3	11.9	11.8	12.0	12.6	13.0	13.1	13.2	13.5	13.9	22	64.8
of which on income from employment	12.1	12.1	11.5	11.5	11.1	11.1	11.3	11.8	12.2	12.2	12.4	12.7	13.0	21	60.7
Paid by employers	4.9	4.8	4.8	4.7	4.7	4.8	4.7	5.0	5.0	5.1	5.1	5.2	5.3	19	24.7
Paid by employees	7.2	7.3	6.7	6.8	6.4	6.3	6.6	6.7	7.1	7.1	7.3	7.5	7.7	17	36.0
Paid by non-employed	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	17	4.1
<b>Capital</b>	7.6	8.0	9.3	8.8	7.9	7.2	7.4	7.9	7.5	7.3	7.7	8.2	8.0	10	37.6
Income of corporations	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	1.9	24	9.0
Income of households	0.3	0.4	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	23	1.2
Income of self-employed	3.5	3.6	4.4	4.1	3.7	3.3	3.4	3.8	3.6	3.6	3.8	4.0	3.9	1	18.2
Stock of capital	1.7	1.7	1.7	1.7	1.6	1.7	1.7	1.7	1.8	1.7	1.8	2.2	2.0	11	9.2



**Table PL.1: Tax Revenue** (continued)

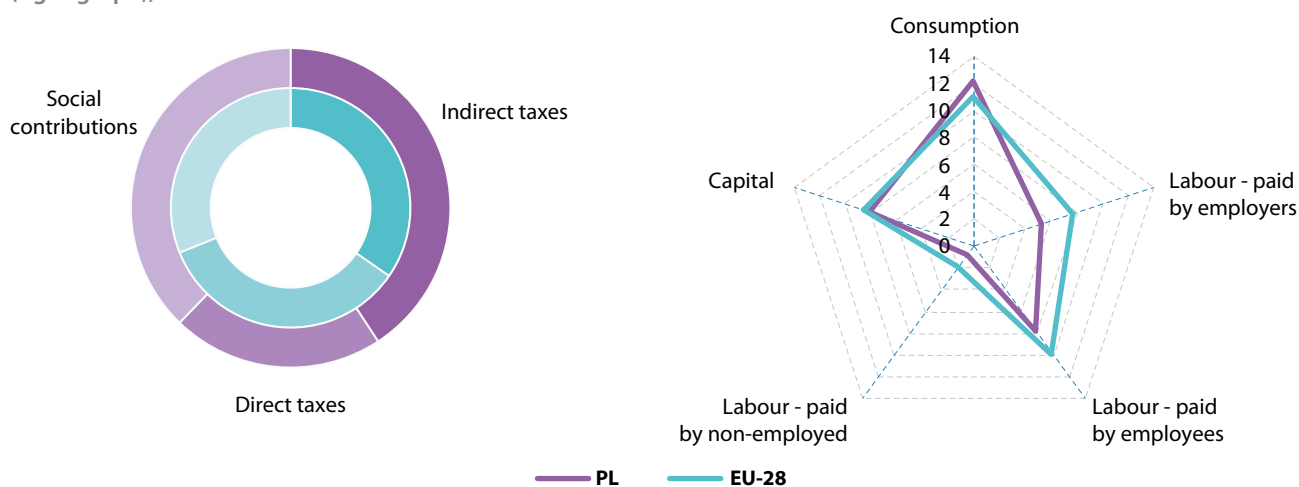
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.7	2.7	2.7	2.6	2.5	2.7	2.6	2.6	2.4	2.6	2.7	2.7	2.7	11	12.5
Energy	2.3	2.2	2.3	2.2	2.1	2.3	2.2	2.2	2.1	2.2	2.3	2.3	2.3	7	10.9
of which transport fuel taxes	:	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.1	2.0	5	
Transport	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	1.1
Pollution and resources	0.13	0.19	0.19	0.22	0.22	0.22	0.22	0.18	0.09	0.16	0.17	0.14	0.12	8	0.6
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.5	1.5	1.5	1.5	1.4	1.5	1.4	1.5	1.6	1.5	1.6	2.0	1.8	10	8.3
Recurrent taxes on immovable property	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.2	1.2	1.2	1.2	8	5.6
Other taxes on property	0.2	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.3	0.4	0.7	0.6	13	2.8
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	20.0	20.8	21.6	21.1	18.8	20.4	20.4	19.1	18.9	19.2	19.6	20.3	21.0	17	
<b>Labour</b>	32.7	32.8	31.0	29.5	29.2	29.0	30.2	31.4	32.4	32.3	33.1	33.0	33.5	15	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure PL.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table PL.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Introduction of thermo-modernization relief for owners of a single-family residential building with a deduction limit of PLN 53 000.	Neutral	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
The main change concerns new rules in scope of WHT collection. Under the new rules, different approach applies depending on the amount paid to the same recipient. If the total amount of qualifying payments does not exceed PLN 2 000 000 in a tax year, the Polish payer will be entitled to apply a WHT exemption or reduced rates similarly as under the current rules, however, due care is required when verifying whether the reduced WHT rates / other preferences apply in particular case. If the total amount of qualifying payments exceeds PLN 2 000 000 in a tax year, as a rule the Polish payer will be obliged to collect and pay WHT at domestic rates. WHT domestic participation exemptions and DTT reliefs would be disregarded at this stage. This applies to the amount that excess of PLN 2 000 000. The taxpayer may benefit from WHT exemptions and reduced rates (also to payments above the PLN 2 000 000 threshold) at request.	Neutral	Legislation: 2018-10-23 In force from: 01-01-2019
Modification of the tax-free amount. It will be higher for low-income (up to PLN 13 000 per year) taxpayers and lower for the high-income (over PLN 85 528 per year) taxpayers.	Base decrease	Announcement: 2017 Legislation: 2017-10-27 In force from: 01-01-2018
Solidarity levy. Individuals whose total income in the fiscal year will exceed PLN 1 000 000 will pay a solidarity levy of 4% of the excess over this amount. This income includes income obtained i.a. from employment, self-employment (including business income taxed at 19% rate) and certain categories of income from capital gains.	New tax	Announcement: 2018 Legislation: 23-11-2018 In force from: 01-01-2019
The conditions for taxation of income from the payable disposal of real estate acquired by way of inheritance have been eased. Since 1st of January 2019, the five-year period conditioning the obligation to pay income tax from the sale of a sale of such a property is calculated from the end of the calendar year in which the property was acquired by the testator.	Neutral	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
New 12,5% tax rate of income lump-sum taxation on individuals' revenues from rental contracts was introduced. To the limit of PLN 100 000 the tax rate is still 8.5% of rental revenues but above this limit, since 2018, the tax rate is 12.5% of rental revenues.	Rate increase	Announcement: 2017 Legislation: 27-10-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Facilitating succession of an unincorporated business in case of death of an entrepreneur. New provisions allow the business to continue its operations under a successor manager.	Neutral	Announcement: 2018 Legislation: 05-07-2018 In force from: 25-11-2018
Change of rules of reducing the income by the amount of loss not exceeding PLN 5 000 000.	Neutral	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
The remuneration of the spouse and/or the minor children (in the case of operating as a non-legal company, of the spouses and/or the minor children of the partners of the company) due to, for example, the employment relationship, contracts of mandate or contract for specific work are considered tax-deductible costs for an entrepreneur.	Base decrease	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
The new tax preference is available to taxpayers operating a generally accessible pharmacy or pharmacy point, as well as partners in a company that is not a legal person operating a generally accessible pharmacy or pharmacy point, who incurred expenses for connection to the e-system in 2018. The relief is one-off, it is only payable when settling PIT for 2018.	Base decrease	Announcement: 2018 Legislation: 06-12-2018 In force from: 31-12-2018
Entrepreneurs may deduct from revenues the donations for vocational education to public schools providing vocational education and public institutions and centers. The relief applies to donations whose subject matter is didactic materials or fixed assets, except for those that are not complete or are older than 12 years.	Neutral	Announcement: 2018 Legislation: 22-11-2018 In force from: 01-01-2019
Complex reform of transfer pricing regulations. Main points of the reform: increasing transfer pricing documentation thresholds, releasing (under certain conditions) certain controlled transactions (i.e. concluded between domestic companies) from the obligation to include them in transfer pricing documentation; amendment of the list of elements required to be contained in the transfer pricing documentation to unify them with the OECD Guidelines; introduction of safe harbours for low value-adding intra-group services and loans transactions; introduction of recharacterization and non-recognition instruments <i>expressis verbis</i> to the law; introduction of digital TP reports; prolongation of the deadline for preparation of transfer pricing documentation.	N/A	Legislation: 2018-10-23 In force from: 01-01-2019
The tax rate for income from intellectual property has been lowered. The tax on the income of qualified intellectual property rights obtained by the taxpayer as a part of non-agricultural business activity is 5 % of the tax base.	Rate decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Increased from EUR 20 000 to PLN 150 000 amount of the car's value limit, to which it is possible to fully deduct depreciation for car use; in the case of passenger car being an electric vehicle, this limit has been increased from EUR 30 000 to PLN 225 000.	Neutral	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Social security contributions: Employer</b>		
Facilitating payment of ssc by employers: one transfer to an individual employer's ssc account instead of three or four transfers of separate contributions.	Neutral	Announcement: 2017 Legislation: 11-05-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Introduction of a limit for including in the tax deductible costs charges for using a car on the basis of a lease, tenancy or other similar contract. The limit is defined as the proportion of the value of the leased (hired) car to the amount of PLN 150 000 (PLN 225 000 for an electric car)	Base increase	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Increase the limit of car's value up to PLN 150 000 (up to PLN 225 000 for an electric car) to which the taxpayer can fully deduct the depreciation write-offs due to the use of the car	Base decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
New reduced 9 % corporate income tax rate that applies for incomes other than those from capital gains and refers to taxpayers whose incomes received in the tax year do not exceed the amount of EUR 1.2 million if they have the status of the small taxpayer (i.e. taxpayers with sales revenues not exceeding the equivalent of EUR 1.2 million euro in the previous tax year and for taxpayers beginning their economic activity in the tax year of such a beginning.) The requirement of having the status of a small taxpayer does not apply to taxpayers beginning their economic activity in the tax year of beginning this activity.	Rate decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
In 2019 Poland implemented Directive 2018/822 concerning Mandatory Disclosure Rules. The main objective of mandatory disclosure regimes are: - provide the tax administration with early information regarding potentially aggressive or abusive tax planning schemes, - identify the promoters and users of those schemes, and - another objective of mandatory disclosure regimes is deterrence.	Neutral	Announcement: 20-10-2017 Legislation: 23-10-2018 In force from: 01-01-2019
Preferential taxation with the reduced 5 % corporate income tax rate with reference to income derived from the qualified intellectual property rights, so called IP Box	Rate decrease	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Complex reform of transfer pricing regulations. Main points of the reform: increasing transfer pricing documentation thresholds, releasing (under certain conditions) certain controlled transactions (i.e. concluded between domestic companies) from the obligation to include them in transfer pricing documentation; amendment of the list of elements required to be contained in the transfer pricing documentation to unify them with the OECD Guidelines; introduction of safe harbours for low value-adding intra-group services and loans transactions; introduction of recharacterization and non-recognition instruments <i>expressis verbis</i> to the law; introduction of digital TP reports; prolongation of the deadline for preparation of transfer pricing documentation.	N/A	Legislation: 2018-10-23 In force from: 01-01-2019
The main change concerns new rules in scope of WHT collection. Under the new rules, different approach applies depending on the amount paid to the same recipient. If the total amount of qualifying payments does not exceed PLN 2 000 000 in a tax year, the Polish payer will be entitled to apply a WHT exemption or reduced rates similarly as under the current rules, however, due care is required when verifying whether the reduced WHT rates / other preferences apply in particular case. If the total amount of qualifying payments exceeds PLN 2 000 000 in a tax year, as a rule the Polish payer will be obliged to collect and pay WHT at domestic rates. WHT domestic participation exemptions and DTT reliefs would be disregarded at this stage. This applies to the amount that excess of PLN 2 000 000. The taxpayer may benefit from WHT exemptions and reduced rates (also to payments above the PLN 2 000 000 threshold) at request.	Neutral	Legislation: 2018-10-23 In force from: 01-01-2019
Introduction of a limit (up to 75 %) for including as tax-deductible costs the expenses related to the use of a car when the car is used by the taxpayer for purposes other than business activity. 100 % of such expenses can be deducted if the car is used by the taxpayer only for business activity purposes and the taxpayer keeps records of vehicle mileage	Base increase	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Change of rules of reducing the income by the amount of loss not exceeding PLN 5 000 000.	Neutral	Announcement: 2018 Legislation: 09-11-2018 In force from: 01-01-2019
Taxation of revenues from the exchange and the payment of virtual currencies.	New tax	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Introduction of two sources of income: (1) income of a capital nature, (2) income of business activity and of special branches of agricultural activities. Taxable profits and costs from each source are to be separately settled in CIT return.	Neutral	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
Exit tax	New tax	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019

**Table PL.2: Latest tax reforms** (continued)

Description of measure	Change	Date
Introduction of Notional Interest Deduction rules.	Neutral	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
Extension of the tax exemption in Special Economic Zones. Tax exemption for the income obtained by the taxpayers undertaking new investments on the whole Polish territory, thus, not linked to any of the 14 existing SEZ anymore.	Base decrease	Announcement: 2018 Legislation: 10-05-2018 In force from: 30-05-2018
Introduction of a minimum taxation on commercial property (malls or office buildings). Minimum tax will be payable monthly at 0.035 % of excess of the initial value of the building over PLN 10 million (0.42 % annually). Consequently, tax will be due regardless of the level of actual income derived by taxpayer. This minimum tax is off-set-able against CIT, if CIT is higher.	New tax	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
New CFC rules. There is a change of criteria for qualifying a foreign company as subject to CFC (change of shareholding levels from 25 % to 50 %, focus on effective tax rate as opposed to nominal tax rate). Broadening a catalogue of revenue deemed as passive for the purpose of CFC rules as well as change of the passive income ratio from 50 % to 33 %. goods / property rights to entity, in which the taxpayer alongside with its related parties own at least 25 % of shares.	Base increase	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
Limiting tax deductibility of payments for certain intangible services and fees for use of copyright, industrial property rights or know-how.	Base increase	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
Changes in thin capitalisation rules: (1) application of restrictions to cover each debt financing (including loan granted by unrelated parties); (2) limitation of costs of surplus referring to debt financing (the difference between the interest paid by the taxpayer and the earned income on interest) to 30 % of EBITDA. The ratio is computed as the surplus of the total income from all sources less interest income over the sum of the deductible expenses decreased by depreciation on fixed and intangible assets and costs of debt financing. The annual limit has been increased to PLN 3 million.	Base increase	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
Alternative method of taxation of bonds	New tax	Announcement: 2018 Legislation: 23-10-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
Extension of the scope of taxable persons obliged to submit a unified format (the Single Audit File for VAT - JPK) to the tax authority by electronic means on a monthly basis. JPK is a set of information on purchases /sales for the period in question facilitating audit checks. Large firms have had to provide JPK since July 2016 and SMEs since January 2017. As of 2018 nearly all taxable persons (including micro enterprises), except those benefiting from exemption for the so called small enterprises or carrying out only transactions exempt from VAT, have to submit JPK.	Neutral	Announcement: 14-06-2016 Legislation: 2016-05-13 In force from: 01-07-2016 01-01-2017 01-01-2018
Maintain the current level of VAT rates.	New tax	Announcement: 21-12-2018 Legislation: 22-11-2018 In force from: 01-01-2019
Increasing the VAT rate on specific products (i.e., certain hygienic or pharmaceutical articles) from 8 % to 23 %.	Rate increase	Announcement: 11-01-2018 Legislation: 14-12-2017 In force from: 19-01-2018
The head of the National Fiscal Administration (hereinafter Head of KAS) will receive daily information on the accounts and transactions of qualified entities within the meaning of STIR (i.e. other than personal accounts for private purposes). All information will be sent automatically and electronically via the clearing house.		
The analysis of the tax fraud risk on the basis of the information provided via the STIR system will be carried out in two ways. The clearing house will analyse the tax fraud risk using algorithms based on banking practice and experience in counteracting money laundering. The result of the analysis of the clearing house will be sent to the Head of the State Treasury in the form of a risk indicator. Based on the bank information provided, as well as risk ratio and other data (i.e. tax data, data provided from the National Court Register and the Central Register and Information on Business) supported by the usage of its algorithms and analytical procedures, the Head of KAS will analyse the risk of tax fraud.	Neutral	Legislation: 29-12-2017 In force from: 13-01-2018 - 30-04-2018 (in respect to bank account blockages)
Such an immediate analysis will enable a quick response of KAS authorities. The blockade of the account of the qualified entity provided for by the STIR act will prevent transfer of funds from fraudulent activities. The account will be blocked for 72 hours with the option to extend the blockage by 3 months, after meeting strictly defined conditions. The above does not apply to bank accounts of natural persons serving their private settlements.		

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
<p>A draft amendment to the Polish Vat Act introducing the new system for registration of retail sales is currently legislated by the parliament.</p> <p>It has been envisaged that the new category of cash registers (to be introduced gradually) will automatically and in real time upload information regarding each registered transaction, including the amount of turnover and output VAT, VAT rate, description of goods /services and time of the supply to the central digital IT database (Central Register Repository) maintained by the Head of National Revenue Administration.</p>	Neutral	Announcement: 2018
<p>The so called optional Split Payment Mechanism (SPM) that will be applicable to domestic B2B transactions.</p> <p>Every taxable person will have an automatically created VAT account maintained in a bank where he or she has a bank account.</p> <p>A taxable person acquiring the goods or services will be able to voluntarily apply the SPM. Under the SPM payment for the invoiced amount will be split into two separate accounts, namely:</p> <p>(1) the net amount for the good /service to a (standard) bank account;</p> <p>(2) the VAT amount to a VAT account.</p> <p>The VAT account and funds deposited thereon will belong to the taxable person who is entitled to use the funds to the extent provided for in the SPM provisions (i.e.. for the purpose of payment of the VAT amount on the acquisition of goods /services to the supplier's VAT account or payment of VAT liability to the tax office account).</p>	Neutral	Announcement: 20-12-2017 Legislation: 15-12-2017 In force from: 01-07-2018
<b>Other excise duties</b>		
<p>Imposing excise tax on two new categories of excise goods: novel tobacco products and liquids used in electronic cigarettes.</p> <p>Until 30 June 2020 the goods are zero-rated. Effective tax rates will be applicable as of 1 July 2020.</p>	New tax	Announcement: 21-06-2017 Legislation: 12-12-2017 In force from: 01-02-2018
<b>Other taxes</b>		
<p>Solutions protecting the taxpayer in dealing with tax administration:</p> <ul style="list-style-type: none"> <li>- general principles of tax law (eg the principle of information and support, principle presumption of the honesty of the obligee, the principle of legitimate expectations);</li> <li>- consensual forms of tax issues (tax agreement, mediation, cooperation program, consultations of the tax consequences of transactions),</li> <li>- limit of the tax liability limitation period,</li> <li>- prohibition of adjudging against the taxpayer at the stage of the first-instance proceedings,</li> <li>- measures to fight against the protracted proceedings,</li> <li>- the right to correct the declaration before the end of the tax proceedings,</li> <li>- the possibility of resigning from an appeal against a decision in favor of a complaint to court,</li> <li>- the option to remit the tax before the due date,</li> <li>- longer time limits for appeal and complaint,</li> <li>- official information on changes in tax law.</li> </ul> <p>Solutions for increasing the efficiency of tax obligations:</p> <ul style="list-style-type: none"> <li>- institution of limitation of the calculation and collection of tax liabilities,</li> <li>- simplified proceedings,</li> <li>- elimination of proceedings regarding tax amounts not exceeding PLN 50,</li> <li>- introduction of the principle of taxpayer's cooperation with the tax authority in the field resulting from the provisions of tax law,</li> <li>- extending the use of electronic communication in contacts with the tax authority.</li> </ul>	Neutral	Announcement: 20-07-2018 In force from: 01-01-2020
<p>Projected regulation describes new categories of risks and corresponding percent rates of contributions for accident at work insurance. As a result rate of contribution will fall. Level of decrease will depend on the type of activity.</p>	Rate decrease; base decrease	Announcement: 18-01-2018 In force from: 01-04-2018
<p>The Act of 12 October 2017 amending the tax on retail sales (Journal of Laws of 2017 item 2178) suspends collection of this tax until 1 January 2019.</p>	Neutral	Announcement: 27-11-2017 Legislation: 12-10-2017 In force from: 01-01-2018
<p>The main changes concern preventing tax avoidance by:</p> <ol style="list-style-type: none"> <li>1) partial implementation of the ATAD directive as regards the clause against tax avoidance (Article 6 of the ATAD Directive),</li> <li>2) introducing solutions leading to increase of deterring effect of the provisions against tax avoidance,</li> <li>3) introducing changes affecting the improvement of the economics of proceedings against tax avoidance,</li> <li>4) clarifying the role of the Head of the National Revenue Administration as a tax authority in the scope of performing tasks related to counteracting tax avoidance,</li> <li>5) introducing the definition of measures limiting contractual benefits, i.e. the ones provided under international conventions.</li> </ol>	Base increase	Legislation: 2018-10-23 In force from: 01-01-2019
<p>Implementing a Tax Ombudsman</p>	Neutral	Announcement: 06-06-2018 In force from: 01-01-2020

# Portugal

**Table PT.1: Tax Revenue**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	14.6	14.9	14.5	14.1	12.7	13.3	14.0	14.0	13.8	14.3	14.6	14.8	15.1	9	29.4
VAT	8.2	8.3	8.2	8.1	6.8	7.5	8.1	8.3	8.1	8.5	8.5	8.5	8.6	9	16.8
Taxes and duties on imports excluding VAT	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.5	0.5	8	1.1
Taxes on products, except VAT and import duties	5.2	5.2	5.0	4.7	4.6	4.1	3.9	3.8	3.6	3.6	3.8	4.2	4.4	12	8.5
Other taxes on production	0.8	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.5	1.5	1.6	1.6	1.5	14	3.0
<b>Direct taxes</b>	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.1	11.4	11.0	10.9	10.2	10.1	16	19.7
Personal income taxes	5.0	5.1	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.5	16	12.6
Corporate income taxes	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.0	3.2	8	6.3
Other	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.4	0.4	0.4	0.4	0.4	22	0.8
<b>Social contributions</b>	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	19	17.9
Employers'	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	17	10.3
Households'	3.6	3.8	3.6	3.8	3.8	3.7	3.8	3.7	3.7	3.9	3.9	3.9	3.9	17	7.6
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.2	34.4	34.1	34.4	16	67.0
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	68.6	69.1	68.8	68.1	66.0	66.8	67.5	66.6	68.0	67.9	67.8	67.4	67.2	11	45.1
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	6.7	6.6	7.1	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	13	4.8
<b>Social security funds</b>	24.4	24.0	23.8	24.5	26.7	26.2	25.7	26.4	24.8	24.7	24.7	24.8	25.2	21	16.9
<b>EU institutions</b>	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.5	0.5	18	0.3
<b>C. Structure by economic function <sup>(3)</sup></b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.6	12.8	12.3	11.9	10.6	11.4	11.9	12.0	11.6	12.1	12.3	12.5	12.7	11	24.8
<b>Labour</b>	12.1	12.1	12.2	12.4	12.7	12.5	13.3	12.7	14.7	14.8	14.8	14.5	14.5	18	28.1
of which on income from employment	11.4	11.3	11.3	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.8	12.8	22	25.0
Paid by employers	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	18	10.3
Paid by employees	6.8	7.0	6.8	6.9	7.1	6.7	7.0	6.5	7.8	7.9	7.9	7.7	7.5	18	14.7
Paid by non-employed	0.7	0.8	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	12	3.1
<b>Capital</b>	6.1	6.4	7.3	7.4	6.6	6.5	7.1	7.1	7.8	7.3	7.4	7.1	7.2	14	14.1
Income of corporations	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.0	3.2	8	6.3
Income of households	0.7	0.7	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.7	13	1.3
Income of self-employed	0.5	0.5	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	22	1.1
Stock of capital	2.3	2.4	2.6	2.5	2.5	2.3	2.4	2.6	2.6	2.6	2.7	2.8	2.8	8	5.4

Table PT.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.9	2.8	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	14	5.0
Energy	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	15	3.6
of which transport fuel taxes	:	1.9	1.8	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.6	1.7	1.7	10	
Transport	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	8	1.4
Pollution and resources	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	0.02	22	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.8	1.9	2.0	1.9	1.9	1.7	1.8	1.7	1.8	1.9	2.0	2.0	2.1	9	4.0
Recurrent taxes on immovable property	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	12	1.6
Other taxes on property	1.3	1.4	1.4	1.3	1.3	1.1	1.1	1.1	1.0	1.1	1.2	1.2	1.3	5	2.4
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	19.4	19.6	18.7	17.8	16.2	17.1	17.8	17.7	17.4	17.8	18.1	18.3	18.6	21	
<b>Labour</b>	23.8	24.2	24.6	24.7	24.7	24.5	26.1	25.8	28.8	29.4	29.7	29.3	29.0	24	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

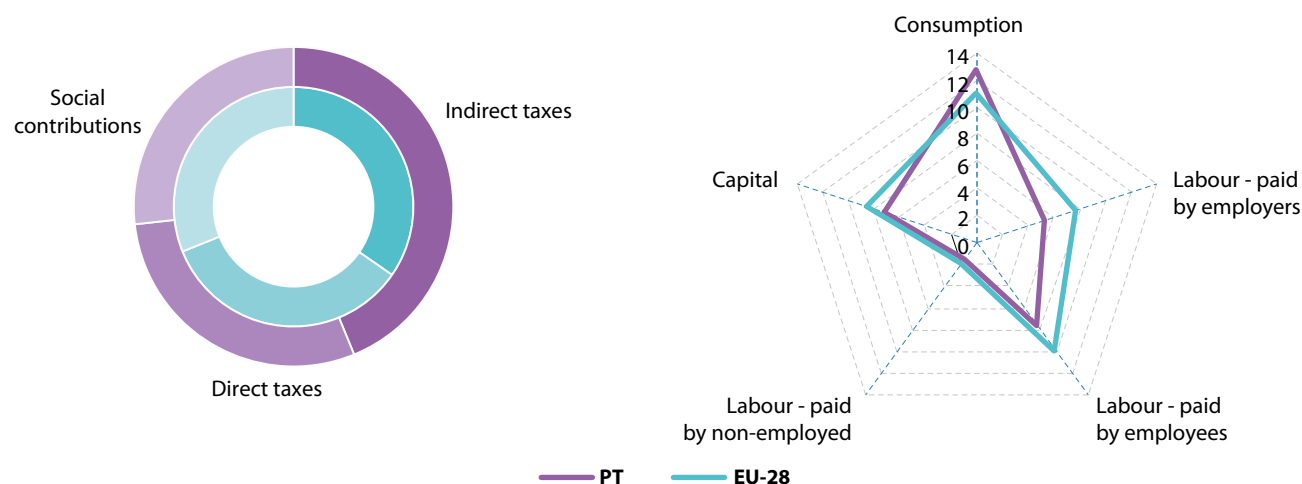
(<sup>1</sup>) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

(<sup>3</sup>) Excluding taxes paid by EU civil servants to the EU.

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

Figure PT.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table PT.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Change in the income brackets and rates.	Neutral	Legislation: 29-12-2017 In force from: 01-01-2018
Up to 15 p.p. of the deduction coefficient has to be justified with expenses	Neutral	Legislation: 29-12-2017 In force from: 01-01-2018
Minimum of existence is linked to the Social Benefits Index instead of being a lump sum	Neutral	Legislation: 29-12-2017 In force from: 01-01-2018
50 % of income labour for people who weren't resident between 2015 and 2018, is exempted in 50% (returning emigrants)	Base decrease	Legislation: 31-12-2018 In force from: 01-01-2019
<b>Social security contributions: Self-employed</b>		
The self-employed SSC rate decreased from 26.6 % to 21.4 %. The employer now pays a rate of 10 % (instead of 5 %) if he benefits from at least 80% of the self-employed activity. Changes in the base might result on it's decrease.	Rate decrease	Legislation: 09-01-2018 In force from: 01-01-2018
<b>Corporate income tax</b>		
State Surtax increased from 7 % to 9 % for taxable income above 35 million euros	Rate increase	Legislation: 29-12-2017 In force from: 01-01-2018
The reinvestment of withheld profits can occur within three years instead of two and the limit increases from 5 million euros to 7.5 million euros. For SMEs deduction can be 50 % of investment instead of 25 %.	Base decrease	Legislation: 29-12-2017 In force from: 01-01-2018
Elimination of minimum liable income in the simplified regime	Base decrease	Legislation: 31-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
Reduced rate of 6 % for electricity in lower potence contracts (3.45 kVA) and for natural gas in lower pressure contracts (10 000 m3)	Rate decrease	Legislation: 31-12-2018 In force from: 01-01-2019
<b>Environmentally-related taxes</b>		
IUC and ISV: Temporary table considering the temporary reduction to emissions according to WLTP	Neutral	Legislation: 31-12-2018 In force from: 01-01-2019
<b>Health-related taxes</b>		
Excise duty on sugary beverages: the lower bracket was desaggregated in three <25g/l EUR 1 per hl; 25 to 50g/l EUR 6 per hl; 50-80g/l EUR 8 per hl. Above 80g/l the rate was increased from EUR 16.69 to EUR 20 per hl	Neutral	Legislation: 31-12-2018 In force from: 01-01-2019
Excise duty on tobacco: rates were increased by 1.3 %. The "ad valorem" component didn't change.	Rate increase	Legislation: 31-12-2018 In force from: 01-01-2019
<b>Transaction taxes (movable and immovable property)</b>		
New bracket for the tax surcharge, of 1.5 % for immovable property value above EUR 2 000 000	Rate increase	Legislation: 31-12-2018 In force from: 01-01-2019
<b>Recurrent taxes on immovable property (business and residential)</b>		
5 year exemption (instead of 3) for rehabilitated urban property rented for permanent abode or used for permanent abode.	Base decrease	Legislation: 29-12-2017 In force from: 01-01-2018
<b>Other taxes</b>		
Stamp Tax: increase in rates for consumption credit. < 1 year from 0.08 % to 0,128 %; > 1 year from 1 % to 1.6 %	Rate increase	Legislation: 31-12-2018 In force from: 01-01-2019



## Romania

Table RO.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.8	12.7	12.2	11.4	10.3	11.9	13.1	13.2	12.8	12.8	13.3	11.3	10.4	27	19.4
VAT	8.0	7.9	7.9	7.5	6.3	7.6	8.6	8.3	8.1	7.6	8.1	6.4	6.2	27	11.7
Taxes and duties on imports excluding VAT	0.9	0.9	0.2	0.2	0.1	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	11	0.6
Taxes on products, except VAT and import duties	3.4	3.4	3.6	3.1	3.4	3.5	3.5	3.8	3.6	3.9	4.0	3.8	3.3	19	6.1
Other taxes on production	0.5	0.6	0.5	0.5	0.5	0.6	0.6	0.7	0.6	0.9	0.8	0.7	0.6	24	1.1
<b>Direct taxes</b>	5.3	6.0	6.6	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	26	11.4
Personal income taxes	2.3	2.8	3.2	3.2	3.3	3.2	3.3	3.4	3.4	3.5	3.7	3.6	3.6	24	6.7
Corporate income taxes	2.7	2.8	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	21	3.8
Other	0.3	0.3	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	18	1.0
<b>Social contributions</b>	9.6	9.7	9.6	9.0	9.0	8.7	9.1	8.7	8.6	8.5	8.1	8.0	8.5	21	15.9
Employers'	6.4	6.3	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	18	9.9
Households'	3.2	3.4	3.5	3.2	3.3	3.2	3.5	3.2	3.0	3.0	3.1	3.1	3.2	19	6.0
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	27.7	28.4	28.4	26.8	25.2	26.4	28.3	27.8	27.3	27.5	28.0	25.8	24.9	27	46.7
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	62.8	62.9	62.3	63.0	60.9	63.2	64.0	63.5	64.0	64.4	66.7	64.8	61.9	15	28.9
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	3.1	3.4	4.0	3.2	3.6	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	18	1.7
<b>Social security funds</b>	34.1	33.7	33.3	33.2	35.2	32.5	31.9	32.5	32.1	31.8	29.6	31.2	34.1	9	15.9
<b>EU institutions</b>	n.a.	n.a.	0.4	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	24	0.2
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.2	12.0	11.5	10.7	9.7	11.3	12.5	12.6	12.1	11.9	12.6	10.7	9.9	25	18.6
<b>Labour</b>	11.0	11.5	11.6	11.0	11.1	11.0	11.1	11.1	11.0	10.7	10.3	10.0	10.7	26	20.1
of which on income from employment	10.9	11.5	11.5	10.9	11.0	10.8	10.9	10.9	10.8	10.5	10.1	9.8	10.6	25	19.9
Paid by employers	6.4	6.3	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	20	9.9
Paid by employees	4.6	5.2	5.4	5.2	5.4	5.3	5.3	5.4	5.2	5.1	5.1	4.9	5.3	27	10.0
Paid by non-employed	0.0	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	25	0.2
<b>Capital</b>	4.5	4.9	5.4	5.1	4.4	4.1	4.7	4.1	4.2	4.8	5.1	5.1	4.3	24	8.1
Income of corporations	2.7	2.8	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	22	3.8
Income of households	0.6	0.7	0.8	0.9	0.8	0.6	0.7	0.7	0.6	0.9	1.2	1.4	1.2	9	2.2
Income of self-employed	0.3	0.3	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	0.3	25	0.5
Stock of capital	0.9	1.0	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	0.8	25	1.6

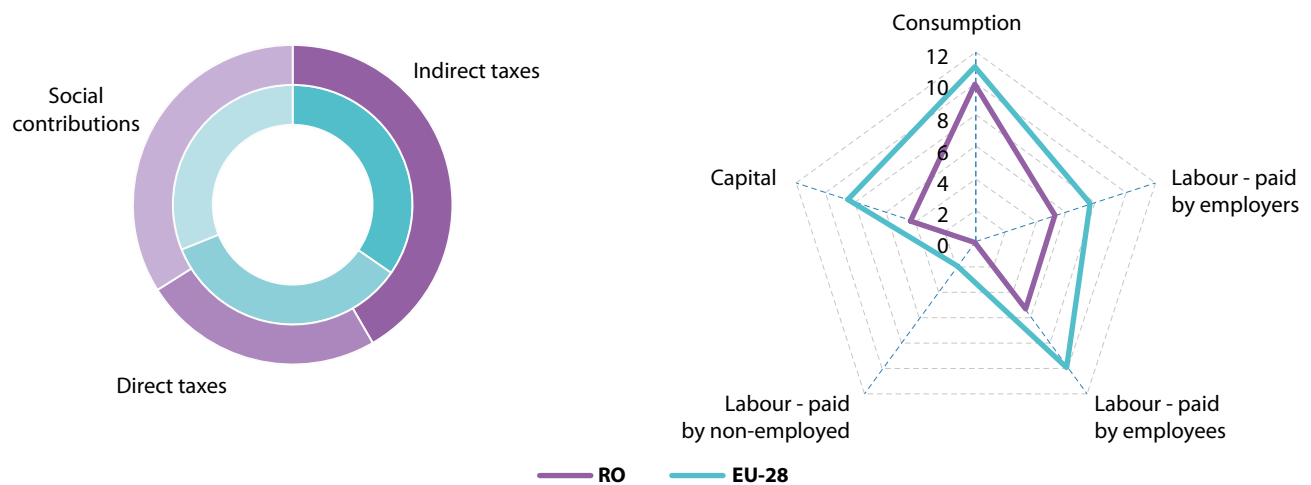
**Table RO.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.0	1.9	2.0	1.7	1.8	2.1	2.0	2.0	2.0	2.3	2.4	2.3	1.9	23	3.6
Energy	1.8	1.7	1.7	1.3	1.5	1.8	1.7	1.7	1.7	2.1	2.2	2.1	1.8	18	3.3
of which transport fuel taxes	:	:	1.5	1.3	1.5	1.5	1.3	1.3	1.4	1.7	1.7	1.7	1.5	15	
Transport	0.1	0.1	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	24	0.3
Pollution and resources	0.09	0.08	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	26	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.7	0.8	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.7	22	1.3
Recurrent taxes on immovable property	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	16	1.1
Other taxes on property	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	25	0.2
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	17.9	17.8	17.3	17.1	15.7	18.1	20.3	20.4	20.1	19.7	20.9	17.5	16.1	26	
<b>Labour</b>	28.1	30.1	33.9	30.2	32.1	30.1	33.0	33.2	33.9	32.2	31.2	27.9	29.0	23	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

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

**Figure RO.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table RO.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase in personal deductions granted to individuals with a gross monthly income of up to RON 1 950 inclusive, as well as up to RON 3 600. For a monthly gross income exceeding RON 3 600, no personal deduction is granted.	Base decrease	Legislation: 08-11-2017 In force from: 01-01-2018
The personal income flat tax rate will be decreased from 16 % to 10 %, except for gambling income, income from the transfer of real estate, and dividend income.	Rate decrease	Legislation: 08-11-2017 In force from: 01-01-2018
<b>Social security contributions: Employee</b>		
Transfer of contributions from employer to employee; decrease the social security contributions payable by employees: • 25 % social insurance contribution • 10 % health insurance contribution.	Rate decrease	Legislation: 08-11-2017 In force from: 01-01-2018
Simplification measures for declaring and paying income tax and social security contributions. The unique tax return is intended to merge and replace seven separate tax returns. The income tax and social security contributions due will be paid based on an independent and transparent assessment made by the taxpayer and not based on tax assessments issued by the tax authorities.	N/A	Legislation: 23-03-2018 In force from: 23-03-2018
Tax policy reform in the construction sector: a minimum wage of RON 3000 and eliminated some taxes for the wages (the wages are exempted from the income tax; reduced social insurance contribution from 25 % to 21.25 %; exemption from health contribution – employers are exempt from paying the social contribution for particular or special working conditions; work insurance contribution reduced from 2.25 % to 0.3375 %.)	Rate decrease	Legislation: 28-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Employers will have to pay the work insurance contribution by applying 2.25 % to employment income and “assimilated” employment income.	New tax	Legislation: 08-11-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Increase of the turnover threshold for application of the micro-enterprise tax regime from EUR 500 000 per year to EUR 1 000 000 per year	Base increase	Legislation: 08-11-2017 In force from: 01-01-2018
The establishment of a tax rule, according to which micro-enterprises can opt for the payment of corporation tax provided they have a minimum share capital of RON 45 000 lei (about EUR 10000 euro) and have at least two employees	N/A	Legislation: 29-03-2018 In force from: 01-04-2018
<b>Value-added tax</b>		
The VAT split-payment mechanism is optional from 1 October 2017, and mandatory from 1 January 2018.	N/A	Legislation: 27-12-2017 In force from: 01-01-2018
VAT rate reduction for accommodation, restaurants, catering, gyms from 9 % to 5 %.	Rate decrease	Legislation: 04-10-2018 In force from: 01-10-2018
<b>Environmentally-related taxes</b>		
Increase in the excise duty to RON 448.74 / 1000 cigarettes	Rate increase	Legislation: 18-07-2017 In force from: 01-01-2018
Increase the tobacco excise level from 457,71 to 483,74	Rate increase	Legislation: 28-12-2018 In force from: 01-01-2019
<b>Other taxes</b>		
The banking institutions must pay a tax on their financial assets if the quarterly ROBOR (Romanian inter-banking interest rate) exceeds 2 %. The tax on the financial assets will be computed quarterly by applying a rate to the financial assets of the banking institution as follows: a rate of 0.1 % if the quarterly ROBOR is between 2 % and 2.5 %; a rate of 0.2 % if the quarterly ROBOR is between 2.5 % and 3 %; a rate of 0.3 % if the quarterly ROBOR is between 3 % and 3.5 %; a rate of 0.4 % if the quarterly ROBOR is between 3.5 % and 4 %; and a rate of 0.5 % if the quarterly ROBOR is above 4 %.	New tax	Legislation: 28-12-2018 In force from: 01-01-2019

## Slovenia

Table SI.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.5	15.0	14.7	14.1	13.7	14.2	14.2	14.6	15.1	15.0	14.9	14.8	14.4	11	6.2
VAT	8.5	8.4	8.3	8.3	7.9	8.1	8.1	8.0	8.4	8.4	8.3	8.2	8.1	11	3.5
Taxes and duties on imports excluding VAT	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	24	0.1
Taxes on products, except VAT and import duties	4.0	4.0	4.0	4.0	4.6	4.8	4.7	5.1	5.2	5.1	5.2	5.1	5.0	6	2.1
Other taxes on production	2.8	2.4	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.3	17	0.5
<b>Direct taxes</b>	8.6	9.0	9.0	8.8	8.1	8.1	7.9	7.6	7.0	7.2	7.2	7.5	7.6	20	3.2
Personal income taxes	5.4	5.6	5.5	5.7	5.7	5.6	5.6	5.7	5.1	5.0	5.1	5.2	5.1	19	2.2
Corporate income taxes	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	1.8	25	0.8
Other	0.4	0.4	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	15	0.3
<b>Social contributions</b>	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.5	14.3	14.4	14.5	14.5	6	6.2
Employers'	5.5	5.4	5.3	5.4	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.6	5.6	16	2.4
Households'	8.5	8.4	8.2	8.4	9.0	9.2	9.1	9.2	9.0	8.9	8.9	8.9	8.9	1	3.8
<b>Less: capital transfers <sup>(2)</sup></b>	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	36.7	36.4	36.6	36.7	36.5	14	15.7
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	55.9	55.7	54.4	53.4	49.9	49.2	49.2	48.9	49.5	50.3	51.0	51.1	50.9	22	8.0
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.0
<b>Local government</b>	7.4	7.7	9.1	8.9	10.0	10.8	10.8	11.0	10.9	10.6	9.5	9.4	9.3	11	1.5
<b>Social security funds</b>	36.4	36.2	35.9	37.2	39.6	39.6	39.5	39.7	39.2	38.8	39.0	39.0	39.3	4	6.2
<b>EU institutions</b>	0.3	0.4	0.7	0.6	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	22	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.1	12.9	12.9	13.1	13.3	13.7	13.7	14.0	14.5	14.4	14.4	14.2	13.9	7	6.0
<b>Labour</b>	20.0	19.7	18.6	18.7	19.0	19.2	19.0	19.1	18.4	18.0	18.2	18.4	18.3	10	7.9
of which on income from employment	19.4	19.0	18.0	18.1	18.2	18.3	18.1	18.1	17.5	17.3	17.5	17.7	17.7	8	7.6
Paid by employers	7.1	6.8	6.4	6.0	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.6	5.6	17	2.4
Paid by employees	12.2	12.2	11.6	12.1	12.6	12.6	12.5	12.4	11.9	11.9	12.0	12.1	12.1	4	5.2
Paid by non-employed	0.6	0.6	0.6	0.6	0.8	0.9	0.9	1.0	0.9	0.8	0.7	0.7	0.6	18	0.3
<b>Capital</b>	4.8	5.1	5.6	4.8	4.1	4.2	4.0	3.9	3.7	4.0	4.0	4.1	4.3	25	1.8
Income of corporations	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	1.8	25	0.8
Income of households	0.2	0.3	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	21	0.2
Income of self-employed	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	1.0	14	0.4
Stock of capital	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.2	1.2	1.2	1.1	1.1	1.1	21	0.5

Table SI.1: Tax Revenue (continued)

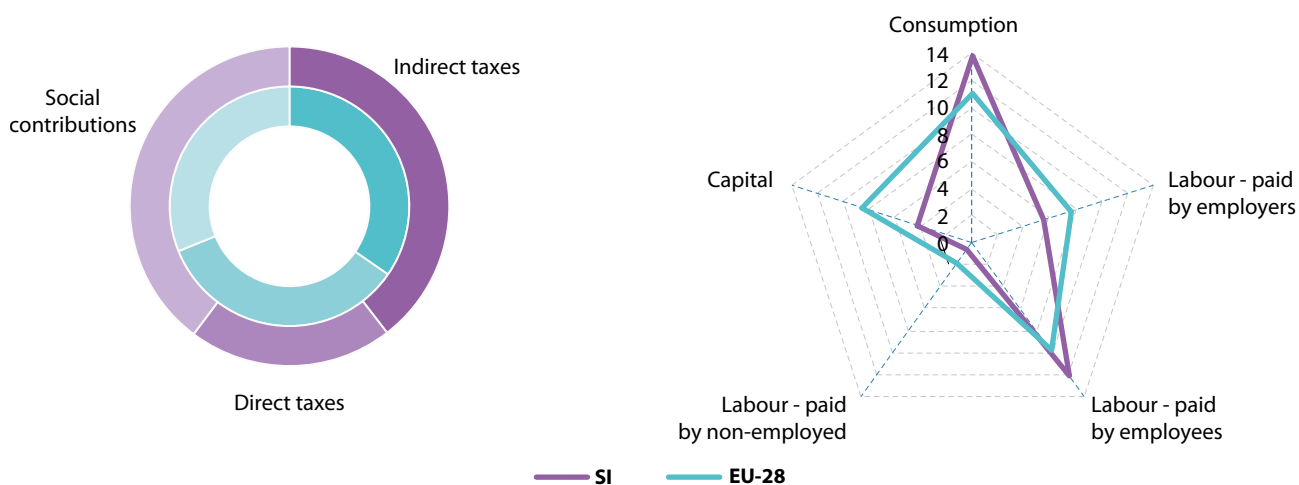
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	3.1	3.0	3.0	3.0	3.5	3.6	3.5	3.9	3.9	3.9	3.9	3.9	3.7	2	1.6
Energy	2.4	2.3	2.3	2.3	2.9	3.1	2.9	3.3	3.3	3.3	3.3	3.3	3.2	2	1.4
of which transport fuel taxes	:	2.1	2.1	2.1	2.7	2.5	2.4	2.8	2.7	2.6	2.6	2.6	2.4	1	
Transport	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	14	0.2
Pollution and resources	0.24	0.19	0.18	0.16	0.15	0.16	0.16	0.16	0.17	0.16	0.16	0.15	0.13	7	0.1
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	23	0.3
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	18	0.2
Other taxes on property	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	24	0.1
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	23.4	23.9	24.1	24.4	23.4	23.4	23.3	23.3	24.7	25.0	25.4	25.2	25.1	8	
<b>Labour</b>	37.5	37.3	35.9	35.8	35.0	34.9	35.2	35.3	35.0	35.3	35.9	35.8	35.9	12	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure SI.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table SI.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
(1) Introduction of a linearly determined general tax relief for incomes between EUR 11 166.67 and EUR 13 316.83 (2) Introduction of a special tax scheme for income from employment of posting employees abroad. (3) Increase of tax allowance for the income from students' work from 70 % to 100 % of the general allowance. (4) Increase of the PIT exemption for the income paid as a reward for the business performance from 70 % to 100 % of the latest known average monthly wage in the Republic of Slovenia.	Base decrease	Legislation: 28-11-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Introduction of some anti-avoidance provisions in the flat-rate system for the self-employed.	Neutral	Legislation: 28-11-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
(1) Introduction of some anti-avoidance provisions in the flat-rate system. (2) Additional solutions have been adopted to include all revaluation effects and reclassify all financial instruments into the tax base as a result of the amendments to the International Financial Reporting Standard no. 9.	Neutral	Legislation: 28-11-2017 In force from: 01-01-2018
Introduction of GAAR and CFC rules into domestic legislation.	Neutral	Legislation: 27-11-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
Amendments to the VAT Act simplified VAT payment rules and the issue of invoices for telecommunication, broadcasting and electronic services provided to consumers in other Member States, pursuant to EU Directive. Additional amendments in line with EU Directive applying to the VAT treatment of vouchers were implemented.	Neutral	Legislation: 18-11-2018 In force from: 01-09-2019
<b>Other taxes</b>		
The taxpayers are charged no fee for the use of a credit or debit cards when making a tax or other public duty payment under the public payments administration system	Neutral	Legislation: 28-11-2017 In force from: 01-01-2018
Free choice of a taxpayer whether to use an electronic device or a pre-numbered receipt book when issuing a receipt.	Neutral	Legislation: 28-11-2017 In force from: 01-01-2018

## Slovakia

Table SK.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.6	11.3	11.2	10.6	10.5	10.2	10.7	10.0	10.4	10.7	10.9	10.8	11.1	25	9.4
VAT	7.7	7.3	6.6	6.7	6.6	6.2	6.7	6.0	6.3	6.6	6.8	6.7	7.0	19	5.9
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	0.1	0.2	0.2	18	0.1
Taxes on products, except VAT and import duties	3.8	3.0	3.6	2.8	3.0	3.1	3.0	2.9	2.9	2.9	2.9	2.9	3.0	21	2.5
Other taxes on production	1.0	0.8	0.8	0.7	0.8	0.8	0.8	1.0	1.1	1.1	1.0	1.0	1.0	20	0.8
<b>Direct taxes</b>	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.8	7.3	7.3	7.4	22	6.2
Personal income taxes	3.0	2.9	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	25	2.9
Corporate income taxes	2.7	2.8	2.9	3.0	2.5	2.5	2.4	2.4	2.9	3.3	3.7	3.5	3.5	6	2.9
Other	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.5	17	0.4
<b>Social contributions</b>	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.7	14.1	14.5	5	12.3
Employers'	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	7.9	8.0	8.5	5	7.2
Households'	5.6	5.4	5.3	5.2	5.7	5.3	5.6	5.7	5.8	5.8	5.8	6.1	6.1	8	5.1
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.0	32.0	32.2	33.0	21	28.0
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	58.8	58.2	58.2	57.6	54.9	54.7	55.3	54.1	53.9	54.9	55.9	55.2	55.2	19	15.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	2.3	2.4	2.3	2.2	2.5	2.4	2.4	2.5	2.4	2.3	1.7	1.6	1.5	24	0.4
<b>Social security funds</b>	38.4	38.9	38.8	39.4	42.0	42.1	41.5	42.8	43.2	42.2	42.0	42.7	42.7	2	11.9
<b>EU institutions</b>	0.5	0.6	0.7	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.5	0.5	17	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.9	10.7	10.7	10.1	10.0	9.7	10.1	9.3	9.6	9.9	10.2	10.1	10.4	23	8.8
<b>Labour</b>	15.0	14.1	14.0	14.4	15.0	14.6	14.8	15.1	16.1	16.2	16.7	17.2	17.8	12	15.1
of which on income from employment	12.4	11.5	11.4	12.1	12.3	12.4	12.1	12.4	13.3	13.5	14.0	14.3	14.9	16	12.6
Paid by employers	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	7.9	8.0	8.5	7	7.2
Paid by employees	5.5	5.2	5.2	5.6	5.6	5.6	5.6	5.7	5.8	5.8	6.1	6.4	6.4	23	5.4
Paid by non-employed	2.6	2.6	2.6	2.3	2.7	2.2	2.7	2.7	2.8	2.7	2.7	2.9	2.9	6	2.5
<b>Capital</b>	4.4	4.4	4.4	4.5	3.8	3.7	3.6	3.8	4.4	4.8	5.1	4.9	4.8	21	4.1
Income of corporations	2.9	3.1	3.2	3.3	2.7	2.6	2.6	2.6	3.1	3.5	3.9	3.7	3.6	5	3.1
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	27	0.1
Income of self-employed	0.4	0.4	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	28	0.1
Stock of capital	1.1	0.9	0.8	0.8	0.9	0.9	0.9	1.1	1.2	1.1	1.0	1.0	1.0	23	0.9

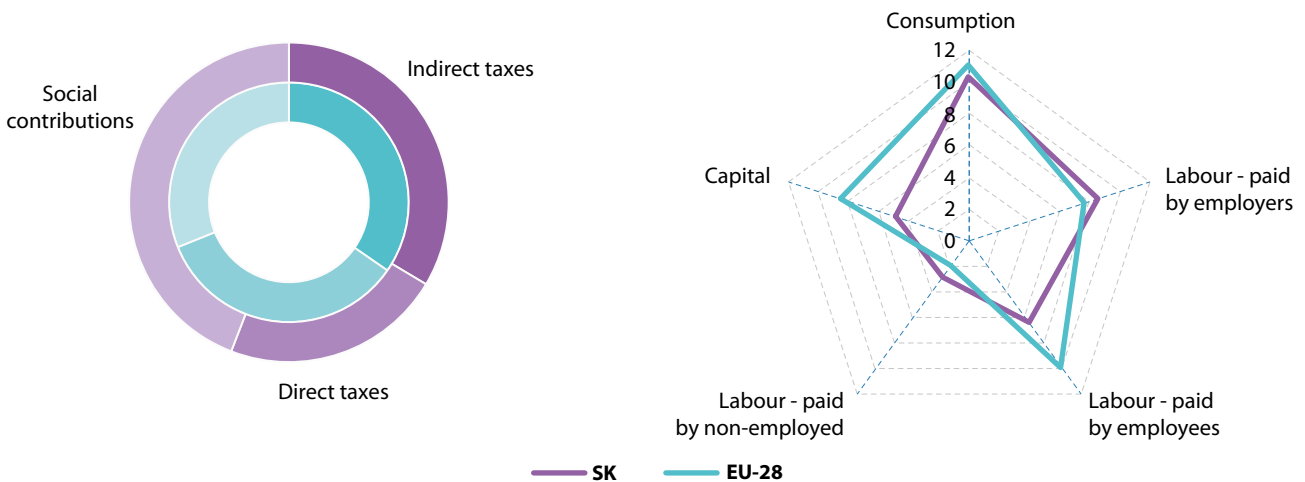
Table SK.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.3	2.2	2.1	2.0	1.9	1.8	1.8	1.7	1.7	1.8	1.8	1.8	1.8	26	1.5
Energy	2.1	1.9	1.8	1.8	1.7	1.6	1.6	1.5	1.5	1.5	1.6	1.6	1.6	22	1.3
of which transport fuel taxes	:	1.9	1.8	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.5	1.4	16	
Transport	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	23	0.2
Pollution and resources	0.06	0.09	0.08	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.02	19	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	26	0.4
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	20	0.4
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	28	0.0
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	21.4	19.4	19.6	18.1	16.9	17.1	18.0	16.5	17.4	18.3	19.0	18.7	19.2	20	
<b>Labour</b>	34.1	31.9	32.3	34.2	32.8	33.5	32.8	33.5	35.8	35.9	36.5	36.6	36.7	11	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3		0.3
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	0.0	:
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	0.0	:
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	33.0	28.0

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

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

Figure SK.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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



Table SK.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
The exemption of income from the sale of ownership interest in domestic corporation if ownership is higher than 10 % and held more than 24 months	Base decrease	Legislation: 28-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employee</b>		
New social insurance contribution allowance for pensioners. The allowance is applicable only on income from contract of services. The amount of allowance is EUR 200 per month. Applicable to both SSC of employees and employers.	Base decrease	Legislation: 09-11-2017 In force from: 01-07-2018
Introducing 13. and 14. wages exemption. This measure has a negative impact on revenues, which is increasing with gradual phasing of exemption from health insurance contributions, the PIT, and from 2019 onwards also from social insurance contributions. Maximum exemption is EUR 500 per additional salary. Employee eligible for 13. and 14. wages has to work at least 2 two years in case of 13. wages, resp. 4 years in case of 14. wages and earn bonuses above the respective average wage. Since February 2019, changes in the option for paying wage bonuses (or 13. wages) from above the respective average wage to above 500 euros.	Base decrease	In force from: 01-05-2018
<b>Social security contributions: Employer</b>		
Abolition of health insurance contribution allowance for employer. (The amount of allowance was EUR 380. The allowance decreased with rising income.)	Base increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Abolition of tax licence (minimum tax for enterprises)	Base decrease	Legislation: 14-12-2016 In force from: 01-01-2018
The 25 % R&D super-deduction introduced in 2015 was increased to 100 %.	Base decrease	Legislation: 28-12-2017 In force from: 01-01-2018
The exemption of income from the sale of ownership interest in domestic corporation if ownership is higher than 10 % and held more than 24 months	Base decrease	Legislation: 28-12-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
Decrease of VAT rate on accomodation services from 20 % to 10 %	Rate decrease	Legislation: 10-23-2018 In force from: 01-01-2019
<b>Other taxes</b>		
Abolition of 8 % levy on a new non-life insurance contracts	Base decrease	In force from: 31-12-2018

## Finland

Table FI.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.4	13.3	12.8	12.5	13.0	13.0	13.9	14.2	14.5	14.5	14.3	14.5	14.2	14	31.8
VAT	8.4	8.4	8.2	8.1	8.4	8.3	8.8	9.0	9.3	9.2	9.1	9.1	9.1	6	20.4
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	28	0.2
Taxes on products, except VAT and import duties	4.9	4.7	4.4	4.2	4.4	4.5	4.9	5.0	4.9	4.9	5.0	5.1	4.8	7	10.8
Other taxes on production	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	28	0.4
<b>Direct taxes</b>	17.2	17.1	17.3	17.1	15.8	15.7	16.1	15.9	16.5	16.7	16.9	16.7	17.0	4	38.1
Personal income taxes	12.9	12.8	12.5	12.7	12.7	12.0	12.3	12.5	12.8	13.4	13.3	13.0	12.6	3	28.3
Corporate income taxes	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	2.7	14	6.1
Other	1.1	1.1	1.0	1.1	1.1	1.2	1.2	1.2	1.4	1.4	1.5	1.5	1.7	4	3.7
<b>Social contributions</b>	11.5	11.7	11.5	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	12.8	12.1	13	27.0
Employers'	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	7.9	9	17.6
Households'	2.9	3.2	3.0	2.9	3.2	3.5	3.5	3.8	3.8	4.0	4.0	4.1	4.2	15	9.4
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.7	43.6	43.8	43.9	44.0	43.3	5	96.9
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	51.8	50.9	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	24	46.9
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	20.7	21.0	21.3	21.9	23.7	24.3	23.2	22.7	23.4	23.5	23.8	23.1	23.5	3	22.8
<b>Social security funds</b>	27.2	27.8	27.6	28.0	29.7	29.7	28.7	29.6	28.9	28.9	28.9	29.0	27.8	17	27.0
<b>EU institutions</b>	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	27	0.3
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.3	13.2	12.6	12.5	12.9	13.0	13.8	14.1	14.4	14.3	14.2	14.4	14.2	5	31.7
<b>Labour</b>	21.5	21.3	20.6	21.3	22.2	21.3	21.5	22.4	22.4	22.7	22.6	22.6	21.6	7	48.4
of which on income from employment	19.2	19.1	18.5	19.2	19.9	18.9	19.1	19.8	19.7	19.9	19.7	19.6	18.6	6	41.7
Paid by employers	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	7.9	11	17.6
Paid by employees	10.6	10.5	10.0	10.6	10.9	10.4	10.5	11.0	11.0	11.2	11.0	11.0	10.8	7	24.1
Paid by non-employed	2.3	2.2	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.9	2.9	3.0	3.0	5	6.7
<b>Capital</b>	7.3	7.6	8.3	7.4	5.7	6.6	6.7	6.2	6.8	6.7	7.1	7.0	7.5	12	16.8
Income of corporations	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	2.7	14	6.1
Income of households	1.2	1.4	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.3	6	3.0
Income of self-employed	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.9	1.8	2.0	1.9	1.9	1.8	8	4.0
Stock of capital	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.4	1.5	1.5	1.5	1.7	14	3.8

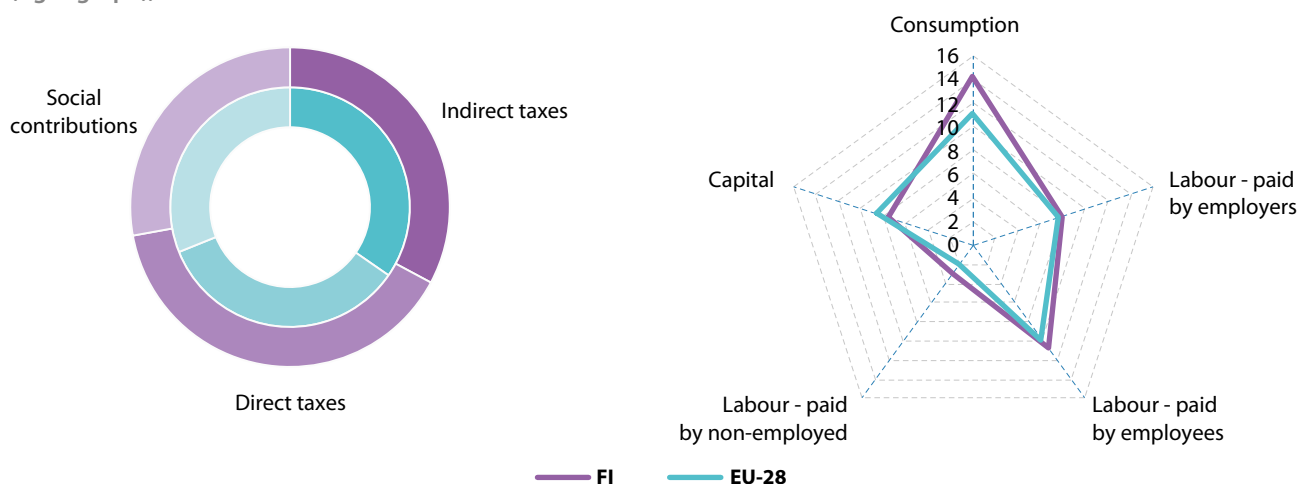
**Table FI.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.0	2.9	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	3.1	3.0	3.0	8	6.7
Energy	1.8	1.7	1.6	1.7	1.7	1.7	2.0	2.0	2.0	1.9	2.0	2.1	2.0	11	4.5
of which transport fuel taxes	:	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.2	1.3	1.1	24	
Transport	1.1	1.1	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	4	2.2
Pollution and resources	0.06	0.07	0.07	0.05	0.05	0.06	0.07	0.06	0.06	0.05	0.05	0.03	0.03	17	0.1
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.5	1.6	12	3.5
Recurrent taxes on immovable property	0.4	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	13	1.8
Other taxes on property	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	10	1.8
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	27.9	27.6	27.0	26.3	26.0	25.7	27.1	27.1	27.6	27.3	27.1	27.7	27.5	4	
<b>Labour</b>	40.6	40.2	39.9	40.4	39.6	38.3	38.9	39.5	39.7	40.3	40.2	40.7	39.7	8	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure FI.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

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

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Full adjustment for inflation to the central government earned income tax scale.	Base decrease	Announcement: 19-09-2017 Legislation: 14-12-2017 In force from: 01-01-2018
Increase in the deduction for keeping a second home for work purposes.	Base decrease	Announcement: 14-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
The in 2016 temporarily lowered limit of taxable earned income for the highest income bracket, in the progressive state income tax scale (so-called solidarity tax), will remain in effect until end of 2019.	Base increase	Announcement: 14-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
Pension income deduction in municipal taxation was increased.	Base decrease	Announcement: 14-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
Pension income deduction in state taxation was increased.	Base decrease	Announcement: 14-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
Increase of the basic allowance in municipal taxation.	Base decrease	Announcement: 14-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
Increase in the earned income tax credit.	Base decrease	Announcement: 14-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
Full adjustment for taxable earned income levels to the progressive state income tax scale.	Base decrease	Announcement: 14-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
Lowering of all marginal tax rates by 0.25 %-points and an increase of the 3rd limit in the central government earned income tax scale, as part of a general tax cut on earned income.	Rate decrease; base decrease	Announcement: 19-09-2018 Legislation: 14-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employee</b>		
As part of the competitiveness pact agreement employee ssc were increased	Rate increase	Announcement: 15-09-2016 Legislation: 29-12-2016 14-12-2018 In force from: 01-01-2017 01-01-2018
<b>Social security contributions: Employer</b>		
As part of the competitiveness pact agreement employer ssc were decreased	Rate decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 14-12-2018 In force from: 01-01-2017 01-01-2018
<b>Corporate income tax</b>		
Unification of business and other income sources in business taxation	Base increase	Announcement: 29-11-2018 In force from: 01-01-2020
A change in the interest deduction limitation rule	Base increase	Announcement: 27-09-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
Transfer the collection of import VAT from Customs to the Tax Administration.	Neutral	Announcement: 04-09-2015 Legislation: 11-08-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
One-time increase to the tax refund on light fuel oil used in professional agriculture.	Rate decrease	Announcement: 22-02-2018 Legislation: 20-04-2018 In force from: 01-05-2018
Increase in energy content tax and CO2 tax on heating fuels	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
Increase in tax rates on heating fuels. The energy tax reduction of CHP-plants was changed from CO2-tax to energy content tax. CO2-tax will be based on average life-cycle emissions of fuels. One-time increase to the tax refund on light fuel oil used in professional agriculture.	Rate increase	Announcement: 18-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019

**Table FI.2: Latest tax reforms** (continued)

Description of measure	Change	Date
Adjust car registration tax rate schedule to the new WLTP emission test protocol. Adjustment of car registration tax rate schedule was done twice.	Neutral	Announcement: 31-05-2018 & 05-12-2018 Legislation: 13-07-2018 & 28-12-2018 In force from: 01-09-2018 & 01-01-2019
Adjust vehicle tax rate schedule to the new WLTP test protocol	Neutral	Announcement: 31-05-2018 Legislation: 13-07-2018 In force from: 01-01-2019
Decrease of vehicle tax	Rate decrease	Announcement: 04-10-2018 Legislation: 05-12-2018 In force from: 01-01-2019
<b>Health-related taxes</b>		
Increase in tax on alcohol	Rate increase	Announcement: 19-09-2017 Legislation: 28-12-2017 In force from: 01-01-2018
Increase in tax on alcohol	Rate increase	Announcement: 04-10-2018 Legislation: 23-11-2018 In force from: 01-01-2019
Increase in tax on tobacco	Rate increase	Announcement: 19-09-2017 Legislation: 01-12-2017 In force from: 01-01-2018
Increase tax on soft drinks	Rate increase	Announcement: 04-10-2018 Legislation: 14-12-2018 In force from: 01-01-2019
<b>Other taxes</b>		
Introduction of Eurovignette. Reduction of vehicle tax on heavy duty vehicles.	New tax	Announcement: 19-12-2018 In force from: 01-01-2021

## Sweden

Table SE.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	22.7	22.2	22.1	22.5	22.8	22.3	22.1	22.3	22.3	22.0	21.9	22.7	22.7	1	107.7
VAT	8.5	8.5	8.6	8.8	9.1	9.2	9.0	8.9	9.0	9.0	9.0	9.2	9.3	5	44.1
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	21	0.6
Taxes on products, except VAT and import duties	3.4	3.2	3.2	3.1	3.3	3.2	3.0	3.0	2.9	2.7	2.7	2.8	2.7	22	12.8
Other taxes on production	10.6	10.3	10.3	10.4	10.2	9.9	9.9	10.2	10.3	10.1	10.0	10.5	10.5	1	50.1
<b>Direct taxes</b>	20.9	21.1	20.1	18.7	18.5	18.2	17.6	17.4	17.8	17.8	18.4	18.8	18.9	2	90.0
Personal income taxes	17.1	17.2	16.3	15.9	15.6	14.8	14.4	14.7	14.9	14.9	15.1	15.7	15.8	2	74.9
Corporate income taxes	3.4	3.4	3.6	2.6	2.6	3.1	3.0	2.5	2.7	2.6	2.9	2.9	2.9	10	13.9
Other	0.5	0.5	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.2	25	1.2
<b>Social contributions</b>	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	2.7	2.8	27	13.1
Employers'	2.6	2.6	2.6	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	2.7	2.7	25	12.8
Households'	0.4	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
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	46.6	45.9	44.9	44.0	44.0	43.2	42.5	42.5	42.9	42.5	43.1	44.2	44.4	4	210.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	61.1	62.0	63.3	61.4	61.1	62.7	62.3	61.3	61.2	61.8	62.6	62.8	62.9	13	132.5
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	32.1	31.9	30.4	32.0	32.2	30.7	30.8	31.8	31.9	31.3	30.6	30.7	30.6	1	64.5
<b>Social security funds</b>	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	24	13.1
<b>EU institutions</b>	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	26	0.6
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.1	11.9	11.9	12.1	12.6	12.5	12.2	12.1	12.0	11.9	12.0	12.2	12.1	13	57.7
<b>Labour</b>	27.7	27.0	25.9	26.2	25.9	24.5	24.5	25.2	25.3	24.9	24.8	25.7	25.9	1	123.2
of which on income from employment	23.7	22.9	22.3	22.7	22.2	21.3	21.5	22.1	22.2	21.9	21.8	22.6	22.8	1	108.5
Paid by employers	11.9	11.6	11.6	12.0	11.7	11.3	11.4	11.8	11.8	11.6	11.6	12.0	12.1	2	57.4
Paid by employees	11.8	11.2	10.7	10.8	10.5	10.0	10.1	10.3	10.4	10.3	10.2	10.7	10.8	8	51.1
Paid by non-employed	4.0	4.1	3.6	3.5	3.7	3.3	2.9	3.1	3.2	3.0	3.0	3.1	3.1	3	14.7
<b>Capital</b>	6.8	7.1	7.2	5.7	5.6	6.2	5.8	5.2	5.5	5.7	6.3	6.3	6.3	17	29.9
Income of corporations	3.4	3.4	3.6	2.6	2.6	3.1	3.0	2.5	2.7	2.6	2.9	2.9	2.9	11	13.9
Income of households	1.0	1.4	1.6	1.2	1.0	1.2	1.0	0.9	0.9	1.3	1.6	1.6	1.6	5	7.4
Income of self-employed	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	24	2.3
Stock of capital	1.6	1.6	1.3	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.4	1.3	17	6.3

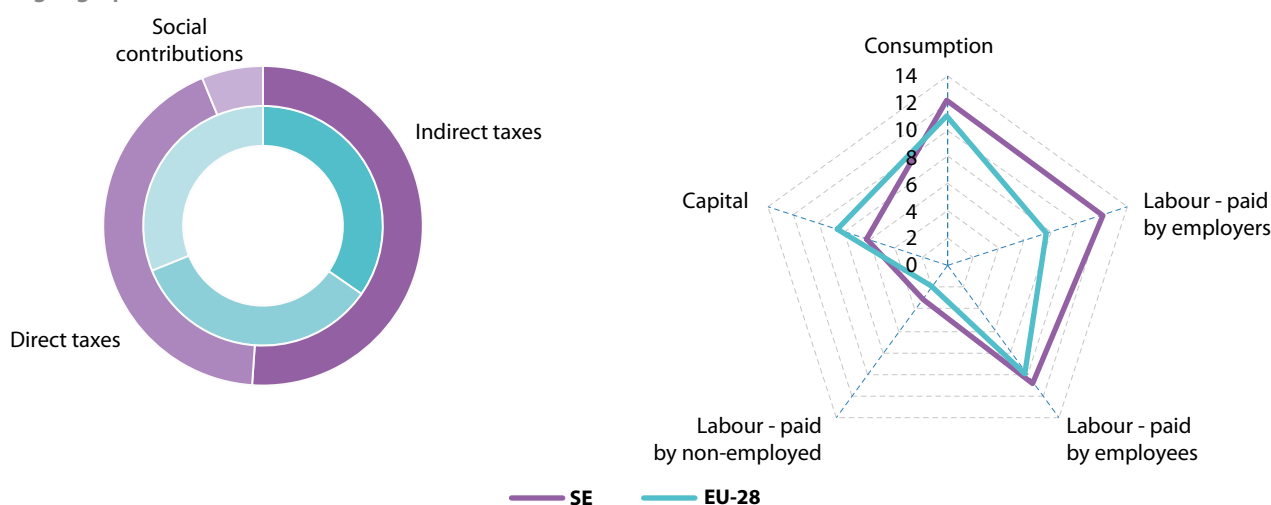
**Table SE.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.7	2.6	2.5	2.6	2.7	2.6	2.4	2.4	2.4	2.2	2.2	2.2	2.2	20	10.3
Energy	2.3	2.2	2.1	2.0	2.1	2.1	1.9	2.0	1.9	1.7	1.7	1.8	1.7	20	8.0
of which transport fuel taxes	:	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	1.0	0.9	25	
Transport	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	15	2.1
Pollution and resources	0.08	0.07	0.06	0.05	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.04	15	0.2
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.4	1.3	1.1	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.1	1.2	1.2	13	5.6
Recurrent taxes on immovable property	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	14	3.4
Other taxes on property	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.4	19	2.1
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	27.3	27.3	27.5	27.9	27.6	27.9	27.3	27.0	26.8	26.8	27.5	27.9	28.0	3	
<b>Labour</b>	43.5	42.8	41.3	41.1	39.4	39.2	39.1	38.9	38.8	38.6	39.1	40.2	40.4	6	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure SE.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

Table SE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Data on an individual level in the income tax reform for employers	Neutral	Announcement: 20-09-2016 In force from: 01-07-2018
Tax reduction for trade union membership fees	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Change in taxes while working temporarily in Sweden	N/A	Announcement: 15-11-2018 In force from: 01-01-2019
Increased basic allowance for elderly people	Base decrease	Announcement: 15-11-2018 In force from: 01-01-2019
Upward adjustment of the threshold for state income tax	Base decrease	Announcement: 12-12-2018 In force from: 01-01-2019
Increased basic allowance for elderly people	Base decrease	Announcement: 12-12-2018 In force from: 01-01-2019
Increased deductability for household services	Base decrease	Announcement: 12-12-2018 In force from: 01-07-2019
Abolished tax deduction for trade union membership fees	Base increase	Announcement: 12-12-2018 In force from: 01-04-2019
Increased in-work tax credit	Rate decrease	Announcement: 12-12-2018 In force from: 01-01-2019
Reduced taxation of employee stock option in certain cases	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Higher special income tax for non-residents (Increase to 25 %)	Rate increase	Announcement: 20-09-2017 In force from: 01-01-2018
Tax reduction for sickness compensation and activity compensation	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Reduced tax by increasing the basic allowance for older people.	Base decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Tax deduction for donations	Base decrease	Announcement: 12-12-2018 In force from: 01-07-2019
<b>Personal income tax: Savings</b>		
Increased taxation on savings in investment savings accounts and in endowment insurance	Base increase	Announcement: 20-09-2017 In force from: 01-01-2018
<b>Taxes on payroll and workforce</b>		
Abolished reduction of SSC for individual businesses	Rate increase	Announcement: 12-12-2018 In force from: 01-07-2019
Abolished special payroll tax for elderly people	Rate decrease	Announcement: 12-12-2018 In force from: 01-07-2019
Expansion of growth support (temporary 2018-2021)	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Staff registers in more business operations	Neutral	Announcement: 20-09-2017 In force from: 01-07-2018
Removal of tax exemption for benefits of private health and medical care	Base increase	Announcement: 20-09-2017 In force from: 01-07-2018
<b>Corporate income tax</b>		
Introduction of general interest deduction limitation and cut in CIT rate, replaces earlier reform	Rate decrease; base increase	Announcement: 14-06-2018 In force from: 01-01-2019
Threshold for interest deduction	Base decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Reduced corporate tax rate to 20 %	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
EBIT-Interest deduction limit 35 %	Base increase	Announcement: 20-09-2017 In force from: 01-07-2018
<b>Other corporate taxes</b>		
Decreased expansion funds tax to 20 %	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Tax rules for financial leasing	N/A	Announcement: 20-09-2017 In force from: 01-07-2018
New transaction date at bankruptcy	N/A	Announcement: 20-09-2017 In force from: 01-01-2018



Table SE.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
Decreased VAT on on the display of natural areas (from 25 % to 6 %)	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Temporary freeze of the 2 extra percentage points above CPI regarding indexation of gas and diesel fuel	Rate decrease	Announcement: 12-12-2018 In force from: 01-07-2019
Changed taxation on petrol and diesel fuel	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Changed taxation of bio fuels in petrol and diesel fuel	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Tax effect due to adjusted reduction levels	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Eliminated energy tax for ethanol in E85 and high-grade FAME	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Bonus-malus excl. bonus on the expense side	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Indexation of environmental taxes (tax on air travel and chemical tax with CPI, natural gas tax and waste tax with CPI + 2 %)	Rate increase	Announcement: 20-09-2017 In force from: 01-01-2018
Tax decrease on energy tax in heatproduction	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Decreased CO2 tax on diesel fuel in agriculture and forestry	Rate decrease	Announcement: 12-12-2018 In force from: 01-07-2019
Tax decrease for data centers	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Tax on airtravel	New tax	Announcement: 20-09-2017 In force from: 01-04-2018
Increased and environmentally-related fees within the cooperation for eurovi-gnette	Rate increase	Announcement: 15-11-2018 In force from: 01-07-2019
Increased CO2-tax in the heat sector	Rate increase; base increase	Announcement: 20-09-2017 In force from: 01-01-2018
Abolished tax on air travel	Rate decrease; base decrease	Announcement: 12-12-2018 In force from: 01-07-2019
<b>Health-related taxes</b>		
Tax on e-cigarettes	New tax	Announcement: 20-09-2017 In force from: 01-07-2018
<b>Other excise duties</b>		
New tax on gambling	New tax	Announcement: 05-04-2018 Legislation: 07-06-2018 In force from: 01-01-2019
Decreased taxation on advertising	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
<b>Estate duties/inheritances/gift taxes</b>		
Increased allowed rate of write-down on investments in construction of buildings for housing	N/A	Announcement: 20-09-2017 In force from: 01-07-2018

## United Kingdom

Table UK.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.8	11.8	11.8	11.4	11.0	12.2	12.7	12.7	12.8	12.8	12.9	13.0	13.1	18	304.5
VAT	6.0	6.0	6.0	5.8	5.2	6.0	6.8	6.7	6.7	6.7	6.8	6.8	6.8	21	158.5
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	17	3.9
Taxes on products, except VAT and import duties	4.1	4.2	4.2	3.9	4.0	4.2	4.1	4.1	4.2	4.3	4.2	4.4	4.4	11	102.1
Other taxes on production	1.5	1.5	1.4	1.5	1.6	1.8	1.6	1.7	1.7	1.7	1.7	1.7	1.7	13	40.1
<b>Direct taxes</b>	15.5	15.6	15.8	16.8	15.0	15.0	14.9	14.2	14.1	13.7	13.9	14.2	14.5	7	338.0
Personal income taxes	9.7	9.8	10.1	10.1	9.9	9.6	9.6	9.1	9.0	8.8	9.0	9.1	9.2	8	214.3
Corporate income taxes	3.4	3.5	3.3	2.9	2.6	3.0	2.9	2.7	2.6	2.5	2.4	2.7	2.9	12	67.0
Other	2.3	2.3	2.3	3.7	2.5	2.4	2.5	2.4	2.5	2.4	2.4	2.4	2.4	1	56.7
<b>Social contributions</b>	6.2	6.3	6.2	6.4	6.3	6.3	6.3	6.3	6.2	6.0	6.1	6.3	6.5	24	151.7
Employers'	3.5	3.5	3.6	3.7	3.6	3.6	3.6	3.7	3.6	3.5	3.6	3.7	3.8	24	89.1
Households'	2.8	2.8	2.6	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.5	2.6	2.7	23	62.6
<b>Less: capital transfers (2)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	33.5	33.7	33.7	34.5	32.2	33.5	34.0	33.2	33.0	32.6	33.0	33.5	34.1	18	794.3
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	94.5	94.5	94.6	94.6	93.9	94.1	94.3	94.3	94.3	94.4	94.4	94.4	94.5	3	750.4
<b>State government (1)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	5.0	5.0	5.0	4.9	5.6	5.3	5.2	5.2	5.2	5.2	5.1	5.0	5.0	15	39.9
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	15	3.9
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.0	9.9	9.8	9.7	9.4	10.3	11.1	11.0	10.9	10.9	10.9	10.9	10.9	21	254.6
<b>Labour</b>	13.2	13.3	13.4	13.4	13.1	13.6	13.4	12.9	12.7	12.4	12.4	12.7	13.0	23	302.7
of which on income from employment	13.1	13.1	13.2	13.2	13.0	13.4	13.2	12.7	12.5	12.2	12.2	12.5	12.8	23	297.6
Paid by employers	3.5	3.5	3.6	3.7	3.6	3.8	3.6	3.7	3.6	3.5	3.6	3.7	3.9	25	91.3
Paid by employees	9.6	9.6	9.6	9.5	9.3	9.6	9.6	9.1	8.9	8.6	8.6	8.8	8.8	13	206.3
Paid by non-employed	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	21	5.1
<b>Capital</b>	10.2	10.5	10.5	11.4	9.8	9.6	9.5	9.3	9.4	9.3	9.6	9.9	10.2	4	237.0
Income of corporations	3.4	3.5	3.3	2.9	2.6	3.0	2.9	2.7	2.6	2.5	2.4	2.7	2.9	12	67.0
Income of households	1.3	1.4	1.5	1.7	1.8	1.3	1.3	1.3	1.4	1.4	1.7	1.6	1.7	3	39.9
Income of self-employed	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	12	25.7
Stock of capital	4.0	4.2	4.3	5.3	4.1	4.1	4.2	4.1	4.3	4.4	4.4	4.5	4.5	1	104.4

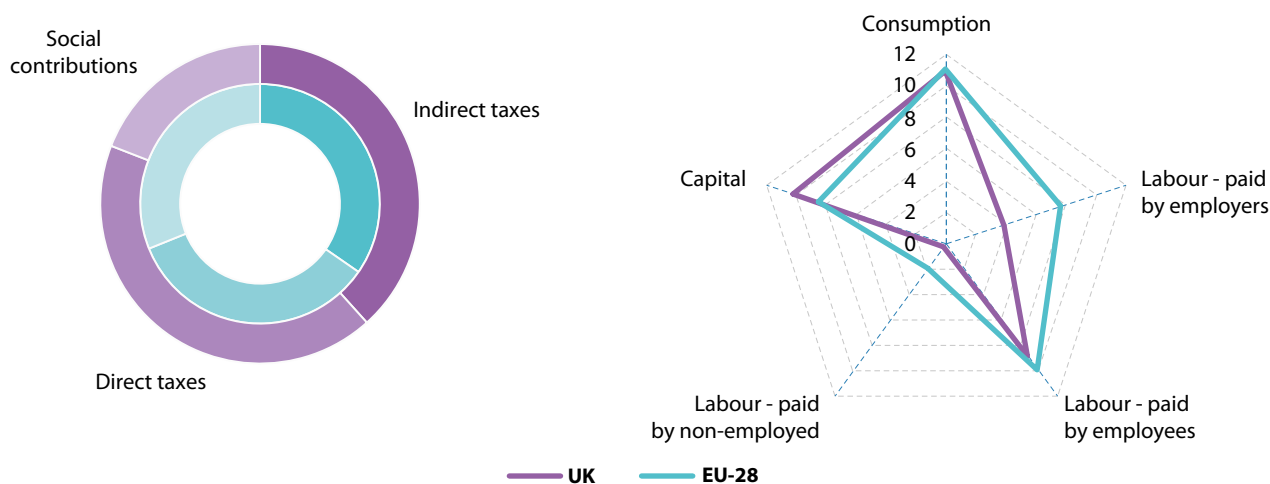
**Table UK.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Ranking 2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.3	2.2	2.3	2.3	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4	2.4	16	55.8
Energy	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	17	41.5
of which transport fuel taxes	:	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.3	1.3	17	
Transport	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	13	12.8
Pollution and resources	0.08	0.08	0.08	0.08	0.07	0.09	0.09	0.08	0.08	0.08	0.07	0.07	0.06	13	1.5
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	3.9	4.1	4.1	5.2	3.9	3.9	4.0	3.9	4.1	4.2	4.2	4.3	4.3	2	99.9
Recurrent taxes on immovable property	2.9	2.9	2.9	3.0	3.2	3.1	3.1	3.1	3.1	3.1	3.1	3.0	3.1	2	71.3
Other taxes on property	0.9	1.1	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.1	1.2	1.2	6	28.6
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	16.2	16.1	16.2	15.9	15.3	16.9	18.1	17.8	17.6	17.6	17.7	17.6	17.5	25	
<b>Labour</b>	26.3	26.2	26.1	26.5	25.1	25.9	26.3	25.5	25.0	25.0	24.9	25.5	25.9	26	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2		4.1
Tax expenditure component	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1		1.4
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1		2.7
<b>Total tax revenue adjusted for payable tax credits</b>	33.4	33.6	33.7	34.5	32.2	33.4	33.9	33.1	33.0	32.5	32.9	33.5	34.0		792.9

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure UK.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

Table UK.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Personal Allowance and Higher Rate Threshold: increase to GBP 12,500 and GBP 50,000 for 2019-20 and 2020-21	Base decrease	Announcement: 29-10-2018 Legislation: 07-11-2019 In force from: 01-04-2019
<b>Personal income tax: Savings</b>		
Dividend Allowance: reduce to GBP 2 000 from April 2018	Base increase	Announcement: 08-03-2017 Legislation: 01-11-2017 In force from: 06-04-2018
Gift Aid Small Donations Scheme	Base decrease	Announcement: 29-10-2018 In force from: 06-04-2019
Capital gains tax payment window	Neutral	Legislation: 07-11-2018 In force from: 06-04-2019 (for non-UK residents) 06-04-20 (UK residents)
Entrepreneurs' Relief: where shareholding 'diluted' below the 5 % threshold	Base increase	Announcement: Autumn Budget 2017 Legislation: 07-11-2018 In force from: 06-04-2019
Savings: maintain thresholds for adult ISA allowance and starting rate for savings	Rate decrease	Announcement: 29-10-2018 Legislation: 07-11-2019 In force from: 01-04-2019
Private Residence Relief: reform lettings relief and final period exemption from 2020-21	Base increase	Announcement: 29-10-2018 In force from: 01-04-2020
Capital Gains Tax: extend Entrepreneurs' Relief minimum qualifying period	Base increase	Announcement: 29-10-2018 Legislation: 07-11-2018 In force from: 06-04-2019 (except where a business ceased before 29-10-18)
<b>Social security contributions: Employer</b>		
Removing employer tax advantage of different forms of remuneration: pay-offs over GBP 30 000	Base increase	Announcement: 16-03-2016 In force from: 01-04-2018
Off-payroll Working: extend reforms to private sector in 2020-21, excluding small businesses	Base increase	Announcement: 29-10-2018 In force from: 06-04-2020
<b>Social security contributions: Self-employed</b>		
Self Employed: abolish Class 2 NICs	Base decrease	Announcement: 16-03-2016 In force from: 06-04-2018
NICs: delay NICs Bill by one year and maintain Class 2 NICs	Neutral	Announcement: 29-10-2018 In force from: 01-04-2020
<b>Taxes on payroll and workforce</b>		
Employment Allowance: restrict to businesses below a GBP 100,000 employer NICs threshold from 2020-21	Base increase	Announcement: 29-10-2018 In force from: 01-04-2020
<b>Corporate income tax</b>		
Corporation tax (UK property income of non-UK residents)	Base increase	Announcement: Autumn Budget 2017 Legislation: 07-11-2018 In force from: 06-04-2020
Corporation Tax: amendments to reform of loss relief rules	Neutral	Announcement: 29-10-2018
Digital Services Tax	New tax	Announcement: 29-10-2018 In force from: 01-04-2020
Special Writing Down Allowance: align with depreciation in accounts at 6 % rate	Base increase	Announcement: 29-10-2018 Legislation: 2019-11-07 In force from: 2019-04-01
Annual Investment Allowance: temporary increase to GBP 1m for two years from January 2019	Base decrease	Announcement: 29-10-2018 In force from: 2019-01-01
Corporation Tax: restrict use of carried forward capital losses from 2020-21	Base increase	Announcement: 29-10-2018 In force from: 01-04-2020
Structures and Buildings Allowance: permanent capital allowance for new structures and buildings	Base decrease	Announcement: 29-10-2018 Legislation: 2019-11-07 In force from: 29-10-2018

Table UK.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Other corporate taxes</b>		
Capital Allowances: discontinue enhanced allowances for energy and water-efficient equipment	Base increase	Announcement: 29-10-2018 In force from: 01-04-2020
Oil and gas taxation: transferable tax history and retention of decommissioning expenditure	Neutral	Announcement: 29-10-2018 In force from: 2019-11-01
Offshore Receipts in respect of Intangible Property (previously Royalties Withholding Tax)	Base increase	Announcement: Autumn Budget 2017 Legislation: 07-11-2018 In force from: 6 April 2019 (anti avoidance rule applies from 29-10-18)
<b>Value-added tax</b>		
VAT registration threshold: maintain at GBP 85,000 for two years	N/A	Announcement: 22-11-2017 Legislation: 01-12-2017 In force from: 01-04-2018
VAT reverse charge: building and construction services	Base increase	Announcement: 29-10-2018 Legislation: 07-11-2018 In force from: 2019-10-01
Offshore: prevent profit fragmentation, extend VAT grouping rules and prevent looping avoidance schemes	Base increase	Announcement: 29-10-2018 Legislation: 07-11-2018 In force from: 01-04-2019 for CT and 06-04-2019 for Income Tax and Class 4 NICs
VAT: ensuring proper adjustments	Base increase	Announcement: 29-10-2018 In force from: 2019-09-01
VAT Registration Threshold: maintain at GBP 85,000 for a further two years	Base increase	Announcement: 29-10-2018 In force from: 01-04-2020
<b>Environmentally-related taxes</b>		
Carbon Price Support: freeze rate at GBP 18 in 2019-20 and 2020-21	Rate decrease	Announcement: 29-10-2018 In force from: 01-04-2020
Heavy Goods Vehicle VED: freeze in 2019-20	Rate decrease	Announcement: 29-10-2018 In force from: 2019-04-01
Fuel Duty: freeze for 2019-20	Rate decrease	Announcement: 29-10-2018 In force from: 2019-04-01
Waste Crime	N/A	Announcement: 22-11-2017 Legislation: 16-01-2018 In force from: 01-04-2018
Aggregates Levy: freeze in 2019-20	Rate decrease	Announcement: 29-10-2018 In force from: 2019-04-01
Climate Change Levy: move towards equalised gas and electricity rates	Neutral	Announcement: 29-10-2018 In force from: 01-04-2020
<b>Health-related taxes</b>		
Alcohol Duty: ban post duty point dilution	Base increase	Announcement: 29-10-2018 In force from: 01-04-2020
Tobacco Duty: RPI plus 2ppt on all duties and additional 1ppt for hand rolling tobacco	Rate increase	Announcement: 29-10-2018 Legislation: 2019-11-07 In force from: 29-10-2018
Alcohol Duties: freeze spirits, beer and cider in 2019 and set rate for high strength cider	Rate decrease	Announcement: 29-10-2018 Legislation: 07-11-2018 In force from: 2019-04-01
<b>Other excise duties</b>		
Remote Gaming Duty: raise to 21 % in October 2019	Rate increase	Announcement: 29-10-2018 In force from: 2019-10-01
<b>Transaction taxes (movable and immovable property)</b>		
Capital Gains Tax: tackling misuse in Entrepreneurs' Relief	Base increase	Announcement: 29-10-2018 Legislation: 07-11-2018 In force from: 29-10-2018
<b>Other taxes</b>		
Withheld Taxes: protecting your taxes in insolvency and tackling abuse	N/A	Announcement: 29-10-2018 In force from: From Royal Assent of Finance Bill 2019-20

## European Union

**Table EU.1: Tax Revenue**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>	<b>as % of GDP</b>													
<b>Indirect taxes</b>	13.1	13.2	13.1	12.7	12.6	13.0	13.2	13.4	13.5	13.5	13.5	13.5	13.5	2083.5
VAT	6.6	6.7	6.8	6.6	6.4	6.7	6.9	6.9	6.9	6.9	7.0	7.0	7.1	1084.8
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	0.5	0.5	69.9
Taxes on products, except VAT and import duties	4.0	4.0	3.9	3.6	3.6	3.6	3.7	3.7	3.7	3.7	3.7	3.7	3.7	569.6
Other taxes on production	2.1	2.1	2.1	2.1	2.2	2.1	2.2	2.4	2.4	2.5	2.4	2.3	2.3	359.2
<b>Direct taxes</b>	12.8	13.2	13.4	13.3	12.4	12.3	12.5	12.9	13.2	13.1	13.2	13.2	13.4	2061.0
Personal income taxes	8.8	8.9	9.0	9.2	9.0	8.9	8.9	9.2	9.4	9.4	9.4	9.3	9.4	1445.7
Corporate income taxes	2.9	3.2	3.2	2.9	2.2	2.4	2.4	2.5	2.5	2.4	2.5	2.6	2.7	417.9
Other	1.1	1.1	1.1	1.3	1.2	1.1	1.2	1.2	1.3	1.3	1.3	1.3	1.3	197.5
<b>Social contributions</b>	11.7	11.6	11.5	11.8	12.2	12.0	12.1	12.1	12.2	12.1	11.9	12.1	12.2	1871.1
Employers'	6.7	6.6	6.6	6.8	7.0	6.9	6.9	6.9	6.9	6.8	6.7	6.8	6.8	1052.7
Households'	5.0	5.0	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.2	5.2	5.3	5.3	818.4
<b>Less: capital transfers <sup>(2)</sup></b>	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
<b>Total</b>	37.5	37.9	38.0	37.7	37.1	37.2	37.7	38.3	38.7	38.6	38.5	38.7	39.0	6004.3
<b>B. Structure by level of government</b>	<b>as % of total taxation</b>													
<b>Central government</b>	54.6	54.7	55.0	53.4	51.3	52.8	52.2	52.2	52.3	52.7	53.2	52.4	52.3	3138.3
<b>State government <sup>(1)</sup></b>	5.3	5.4	5.5	5.6	5.7	5.3	5.4	5.7	5.7	5.7	5.8	6.3	6.3	379.5
<b>Local government</b>	10.0	10.0	10.0	10.1	10.2	9.9	10.3	10.5	10.4	10.4	10.3	10.3	10.3	616.2
<b>Social security funds</b>	29.6	29.4	29.1	30.4	32.4	31.7	31.6	31.2	31.2	30.9	30.1	30.5	30.6	1838.7
<b>EU institutions</b>	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	31.6
<b>C. Structure by economic function</b>	<b>as % of GDP</b>													
<b>Consumption</b>	10.7	10.7	10.6	10.4	10.3	10.7	10.9	10.9	11.0	11.0	11.0	11.1	11.1	1702.1
<b>Labour</b>	18.5	18.5	18.4	18.8	19.2	19.0	19.1	19.4	19.5	19.4	19.1	19.2	19.4	2986.4
of which on income from employment	16.8	16.8	16.8	17.1	17.3	17.1	17.2	17.4	17.5	17.4	17.2	17.3	17.5	2687.3
Paid by employers	7.4	7.3	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.7	7.5	7.5	7.6	1172.5
Paid by employees	9.4	9.4	9.4	9.6	9.6	9.4	9.5	9.7	9.8	9.7	9.7	9.7	9.9	1514.8
Paid by non-employed	1.7	1.7	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	1.9	1.9	1.9	299.1
<b>Capital</b>	8.3	8.7	9.0	8.5	7.6	7.5	7.6	8.0	8.1	8.2	8.4	8.4	8.6	1315.0
Income of corporations	2.9	3.2	3.3	2.9	2.3	2.4	2.5	2.6	2.6	2.5	2.6	2.7	2.8	430.1
Income of households	0.8	0.9	0.9	0.9	0.8	0.7	0.8	0.9	1.0	1.0	1.1	1.1	1.1	164.2
Income of self-employed	1.9	1.9	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	292.5
Stock of capital	2.7	2.7	2.7	2.7	2.6	2.4	2.5	2.6	2.7	2.8	2.8	2.8	2.8	428.3

Table EU.1: Tax Revenue (continued)

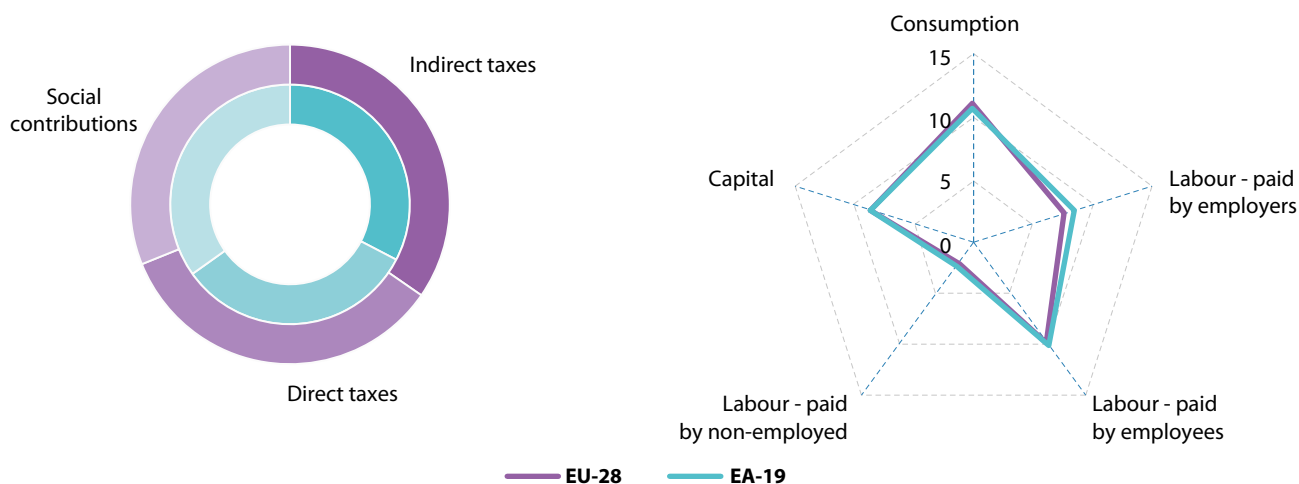
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>														
	<b>as % of GDP</b>													
<b>Environmental taxes</b>	2.5	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	368.8
Energy	1.9	1.8	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.8	283.5
of which transport fuel taxes	:	:	1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.2	
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	73.2
Pollution and resources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	12.2
<b>E. Property taxes</b>														
	<b>as % of GDP</b>													
<b>Taxes on property</b>	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	398.5
Recurrent taxes on immovable property	1.2	1.2	1.2	1.2	1.2	1.4	1.4	1.6	1.6	1.6	1.6	1.6	1.6	238.7
Other taxes on property	1.0	1.1	1.1	1.1	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	159.8
<b>F. Implicit tax rates</b>														
	<b>%</b>													
<b>Consumption</b>	19.3	19.4	19.6	19.2	18.7	19.4	19.8	19.8	20.0	20.2	20.4	20.6	20.7	
<b>Labour</b>	35.2	35.3	35.4	35.7	35.1	35.1	35.6	35.8	36.1	36.0	35.8	36.0	36.3	

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

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure EU.1: Tax revenues by main taxes, compared to EA-19, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

## Euro area

Table EA.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>	<b>as % of GDP</b>													
<b>Indirect taxes</b>	12.9	13.0	12.9	12.5	12.4	12.6	12.7	13.0	13.1	13.2	13.2	13.1	13.2	1475.2
VAT	6.5	6.6	6.7	6.5	6.4	6.6	6.6	6.7	6.7	6.8	6.8	6.8	6.9	768.7
Taxes and duties on imports excluding VAT	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	58.4
Taxes on products, except VAT and import duties	3.9	3.9	3.8	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	3.6	399.0
Other taxes on production	2.1	2.0	2.0	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	249.1
<b>Direct taxes</b>	11.8	12.3	12.7	12.5	11.8	11.7	12.0	12.5	12.9	12.8	12.9	12.9	13.1	1469.6
Personal income taxes	8.1	8.3	8.5	8.7	8.7	8.5	8.6	9.0	9.2	9.2	9.2	9.1	9.2	1034.8
Corporate income taxes	2.7	3.1	3.2	2.9	2.1	2.2	2.4	2.4	2.5	2.4	2.5	2.6	2.7	303.9
Other	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.2	1.2	1.2	1.2	1.2	130.8
<b>Social contributions</b>	13.6	13.5	13.3	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.0	14.1	1575.2
Employers'	7.8	7.7	7.7	7.8	8.0	7.9	7.9	8.0	8.0	8.0	7.9	7.9	7.9	884.5
Households'	5.8	5.8	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	690.7
<b>Less: capital transfers <sup>(2)</sup></b>	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	
<b>Total</b>	38.2	38.7	38.8	38.4	38.0	37.9	38.5	39.5	40.0	40.1	40.0	40.0	40.2	4510.1
<b>B. Structure by level of government</b>	<b>as % of total taxation</b>													
<b>Central government</b>	45.3	45.3	45.5	44.4	43.1	44.2	43.4	43.2	43.7	43.6	43.5	43.1	43.3	1953.0
<b>State government <sup>(1)</sup></b>	7.2	7.3	7.5	7.4	7.3	6.9	7.2	7.6	7.5	7.6	7.9	8.4	8.4	379.5
<b>Local government</b>	9.4	9.4	9.6	9.7	9.6	9.2	9.8	10.0	9.9	9.9	9.9	9.7	9.7	438.7
<b>Social security funds</b>	37.7	37.5	37.0	38.1	39.6	39.3	39.2	38.8	38.6	38.5	38.2	38.2	38.0	1713.9
<b>EU institutions</b>	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.6	25.0
<b>C. Structure by economic function</b>	<b>as % of GDP</b>													
<b>Consumption</b>	10.6	10.5	10.5	10.2	10.2	10.4	10.5	10.6	10.7	10.8	10.8	10.8	10.8	1213.7
<b>Labour</b>	19.7	19.6	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.1	20.8	20.8	20.9	2339.9
of which on income from employment	17.7	17.6	17.6	17.9	18.3	18.1	18.2	18.6	18.8	18.7	18.5	18.5	18.6	2082.3
Paid by employers	8.4	8.3	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.6	8.5	8.5	954.1
Paid by employees	9.3	9.3	9.3	9.6	9.7	9.5	9.6	9.9	10.0	10.0	10.0	10.0	10.1	1128.2
Paid by non-employed	2.0	2.0	1.9	2.0	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.3	2.3	257.6
<b>Capital</b>	8.0	8.6	8.8	8.3	7.4	7.2	7.5	8.0	8.2	8.2	8.3	8.4	8.5	955.8
Income of corporations	2.8	3.2	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	316.0
Income of households	0.7	0.8	0.8	0.8	0.7	0.6	0.7	0.8	0.9	1.0	1.0	1.0	1.0	106.5
Income of self-employed	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	239.7
Stock of capital	2.5	2.5	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	293.6

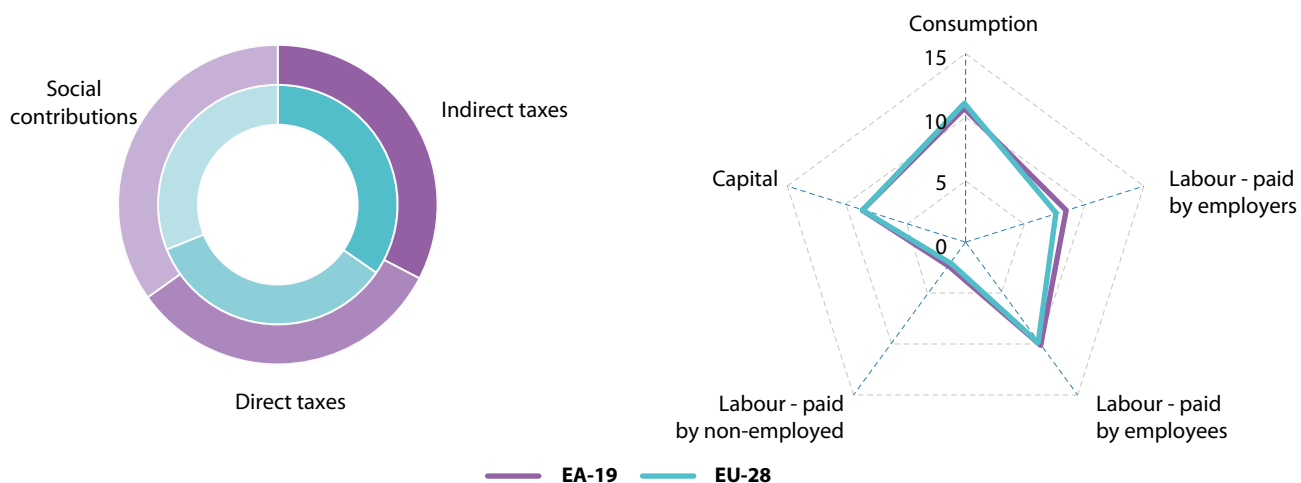


**Table EA.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>														
	<b>as % of GDP</b>													
<b>Environmental taxes</b>	2.5	2.4	2.3	2.2	2.3	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	265.6
Energy	1.9	1.8	1.7	1.6	1.7	1.7	1.8	1.8	1.9	1.9	1.8	1.9	1.8	205.4
of which transport fuel taxes	:	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2	
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	51.2
Pollution and resources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	9.0
<b>E. Property taxes</b>														
	<b>as % of GDP</b>													
<b>Taxes on property</b>	1.9	2.0	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.5	2.4	272.9
Recurrent taxes on immovable property	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	150.3
Other taxes on property	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.1	1.1	122.6
<b>F. Implicit tax rates</b>														
	<b>%</b>													
<b>Consumption</b>	19.3	19.4	19.6	19.0	18.6	19.1	19.4	19.5	19.8	20.2	20.4	20.6	20.6	
<b>Labour</b>	37.1	37.4	37.6	37.6	37.1	37.1	37.5	38.1	38.5	38.6	38.5	38.3	38.6	

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

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

**Figure EA.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

## Iceland

Table IS.1: Tax Revenue

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>														
<b>as % of GDP</b>														
<b>Indirect taxes</b>	18.5	18.8	17.7	14.7	12.9	13.2	13.3	13.8	13.6	15.2	14.6	13.8	:	:
VAT	10.8	11.0	10.1	8.6	7.5	7.4	7.5	7.8	7.6	7.8	8.0	8.2	:	:
Taxes and duties on imports excluding VAT	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	:	:
Taxes on products, except VAT and import duties	4.6	4.3	4.1	3.0	2.7	3.1	3.1	3.2	3.1	3.0	2.8	2.7	:	:
Other taxes on production	2.8	3.1	3.1	2.7	2.4	2.4	2.3	2.4	2.6	4.1	3.6	2.6	:	:
<b>Direct taxes</b>	17.8	18.2	18.1	17.2	15.5	15.4	16.3	16.7	17.3	18.6	17.4	33.3	:	:
Personal income taxes	14.2	14.2	13.8	13.6	12.1	12.1	12.8	13.0	13.4	13.4	13.3	13.8	:	:
Corporate income taxes	2.0	2.4	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	:	:
Other	1.7	1.7	1.9	1.7	1.8	2.3	1.8	1.8	1.8	2.0	1.7	17.0	:	:
<b>Social contributions</b>	3.1	3.2	2.9	2.6	2.8	3.8	3.8	3.5	3.6	3.5	3.5	3.4	:	:
Employers'	3.0	3.1	2.8	2.6	2.7	3.7	3.7	3.4	3.5	3.5	3.4	3.3	:	:
Households'	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	:	:
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Total</b>	39.4	40.2	38.7	34.6	31.3	32.4	33.3	34.0	34.5	37.3	35.5	50.5	:	:
<b>B. Structure by level of government</b>														
<b>as % of total taxation</b>														
<b>Central government</b>	77.1	75.8	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.6	:	:
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Local government</b>	22.9	24.2	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.4	n.a.	n.a.
<b>Social security funds</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	n.a.	n.a.
<b>EU institutions</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>C. Structure by economic function</b>														
<b>as % of GDP</b>														
<b>Consumption</b>	15.3	15.6	14.4	12.1	11.0	11.3	11.4	11.8	11.4	11.5	11.3	11.4	:	:
<b>Labour</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:
of which on income from employment	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Paid by employers	3.0	3.1	2.9	2.7	2.9	3.9	3.9	3.7	3.8	3.8	3.7	3.6	:	:
Paid by employees	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Paid by non-employed	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>Capital</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Income of corporations	2.1	2.4	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	:	:
Income of households	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Income of self-employed	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Stock of capital	3.7	3.7	3.8	3.0	2.6	2.8	2.8	3.0	3.1	4.6	3.7	18.1	:	:

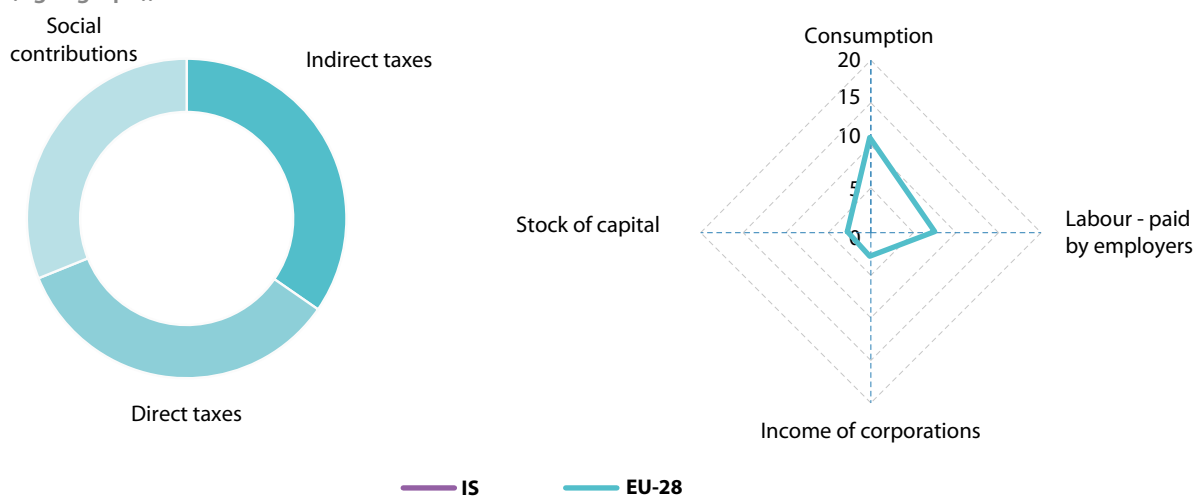
Table IS.1: Tax Revenue (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b>														
<b>as % of GDP</b>														
<b>Environmental taxes</b>	2.7	2.4	2.3	1.6	1.4	1.7	1.7	1.8	1.6	1.6	1.7	1.6	:	:
Energy	1.0	1.2	1.1	0.9	1.1	1.3	1.3	1.3	1.2	1.2	1.2	1.0	:	:
of which transport fuel taxes	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Transport	1.5	1.1	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	:	:
Pollution and resources	0.14	0.15	0.14	0.12	0.12	0.12	0.15	0.14	0.13	0.14	0.15	0.15	:	:
<b>E. Property taxes</b>														
<b>as % of GDP</b>														
<b>Taxes on property</b>	2.2	2.0	2.3	2.1	2.0	2.0	1.8	1.8	1.8	1.8	1.7	17.1	:	:
Recurrent taxes on immovable property	1.2	1.3	1.4	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.4	:	:
Other taxes on property	1.0	0.7	0.9	0.5	0.3	0.4	0.3	0.4	0.4	0.4	0.4	15.8	:	:
<b>F. Implicit tax rates</b>														
<b>%</b>														
<b>Consumption</b>	28.5	30.0	28.3	25.0	22.4	22.9	22.8	22.6	22.0	21.9	22.2	22.0	:	:
<b>Labour</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>G. Payable tax credits</b>														
<b>as % of GDP</b>														
<b>Total payable tax credits</b>	:	:	:	:	:	:	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0
Tax expenditure component	:	:	:	:	:	:	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	0.1	0.0
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	33.3	34.0	34.5	37.3	35.5	50.5	:	:

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

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

Figure IS.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table IS.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Personal tax credit raised by 1 p.p. in addition to the 3.7 % rise due to CPI-indexation. Rate threshold raised in line with CPI (3.7 %) instead of wage index (6.2 %).	Neutral	Announcement: 11-09-2018 Legislation: 13-12-2018 In force from: 01-01-2019
<b>Personal income tax: Savings</b>		
Capital income tax raised from 20 % to 22 %.	Rate increase	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
SSC reduced from 6.85 % to 6.6 %.	Rate decrease	Announcement: 11-09-2018 Legislation: 13-12-2018 In force from: 01-01-2019
SSC reduced from 6.6 % to 6.35 %.	Rate decrease	Announcement: 11-09-2018 Legislation: 13-12-2018 In force from: 01-01-2020
<b>Corporate income tax</b>		
Tax relief ceiling for R&D expenditures was doubled. The maximum relief-eligible cost was raised to ISK 600 000 000 per company for in-house R&D, and to ISK 900 000 000 for outsourced R&D services from unrelated firms, universities or research institutions. This tax relief is in the form of a refundable tax credit.	Neutral	Announcement: 04-04-2018 Legislation: 11-12-2018 In force from: 01-01-2019
<b>Value-added tax</b>		
VAT exemption for EV and PHEV, which has been renewed yearly since 2012, was extended to end-2020. The max. exempted amount is 1.440 thous. ISK for EV and 960 thous. ISK for PHEV.	Base decrease	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
The carbon tax on fossil fuels was raised by 50 %.	Rate increase	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018
Carbon tax on fossil fuels raised by 10 %.	Rate increase	Announcement: 11-09-2018 Legislation: 12-12-2018 In force from: 01-01-2019
Carbon tax on fossil fuels raised by 10 %.	Rate increase	Announcement: 11-09-2018 Legislation: 12-12-2018 In force from: 01-01-2020
<b>Other excise duties</b>		
The abolition of tax relief for car rental companies from excise tax levied on motor vehicles which was supposed to enter into force in the beginning of 2018 was postponed by one year. The maximum amount of the special relief is halved, to ISK 250 ths. per car.	Base decrease	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018

# Norway

**Table NO.1: Tax Revenue**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>A. Structure by type of tax</b>														
<b>as % of GDP</b>														
<b>Indirect taxes</b>	12.0	12.0	12.2	11.0	11.8	11.9	11.4	11.2	11.3	11.5	12.0	12.6	12.5	44.3
VAT	7.7	7.8	8.0	7.1	7.7	7.8	7.5	7.5	7.6	7.7	8.2	8.6	8.6	30.3
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.4
Taxes on products, except VAT and import duties	3.4	3.3	3.3	3.0	3.2	3.2	3.1	2.9	2.9	2.9	2.9	3.0	2.9	10.3
Other taxes on production	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.9	0.9	3.3
<b>Direct taxes</b>	21.9	22.3	21.2	21.8	19.8	20.7	21.3	20.9	19.0	17.4	16.0	15.5	16.1	56.9
Personal income taxes	9.5	8.9	9.3	8.9	9.9	9.9	9.7	9.7	9.9	9.8	10.8	10.7	10.2	36.0
Corporate income taxes	11.5	12.5	10.8	12.0	8.9	9.8	10.7	10.3	8.3	6.6	4.5	4.0	5.1	18.1
Other	0.9	0.9	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.8	0.8	2.8
<b>Social contributions</b>	8.7	8.5	8.7	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.4	10.6	10.3	36.6
Employers'	5.3	5.2	5.3	5.2	5.8	5.7	5.6	5.6	5.8	5.9	6.1	6.2	6.0	21.4
Households'	3.4	3.3	3.4	3.4	3.7	3.7	3.7	3.7	3.7	4.0	4.3	4.4	4.3	15.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Total</b>	42.6	42.8	42.1	41.4	41.2	41.9	42.0	41.5	39.9	38.8	38.4	38.7	38.9	137.8
<b>B. Structure by level of government</b>														
<b>as % of total taxation</b>														
<b>Central government</b>	86.7	87.3	87.4	88.1	86.1	86.4	87.9	87.5	86.7	86.1	84.6	83.8	84.4	116.3
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Local government</b>	13.3	12.7	12.6	11.9	13.9	13.6	12.1	12.5	13.3	13.9	15.4	16.2	15.6	21.5
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>C. Structure by economic function</b>														
<b>as % of GDP</b>														
<b>Consumption</b>	11.4	11.3	11.6	10.4	11.1	11.2	10.8	10.6	10.7	10.8	11.2	11.7	11.6	41.0
<b>Labour</b>	16.3	15.8	16.2	15.8	17.6	17.3	17.0	17.1	17.5	17.8	18.9	19.1	18.5	65.5
of which on income from employment	15.2	14.7	15.1	14.8	16.3	16.0	15.9	15.9	16.3	16.6	17.1	17.4	16.8	59.6
Paid by employers	5.3	5.2	5.3	5.3	5.9	5.7	5.6	5.7	5.8	5.9	6.2	6.2	6.1	21.6
Paid by employees	9.9	9.5	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.2	10.7	38.0
Paid by non-employed	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.7	1.7	5.9
<b>Capital</b>	14.9	15.7	14.3	15.2	12.5	13.4	14.2	13.7	11.8	10.2	8.3	7.9	8.8	31.3
Income of corporations	5.6	6.3	5.7	5.8	4.9	5.3	5.4	5.2	4.3	3.9	2.8	2.9	3.2	11.5
Income of households	0.6	0.6	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.2	1.1	3.9
Income of self-employed	1.2	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	3.5
Stock of capital	7.5	7.9	6.7	7.7	5.6	6.1	6.9	6.7	5.5	4.3	3.2	2.8	3.5	12.4

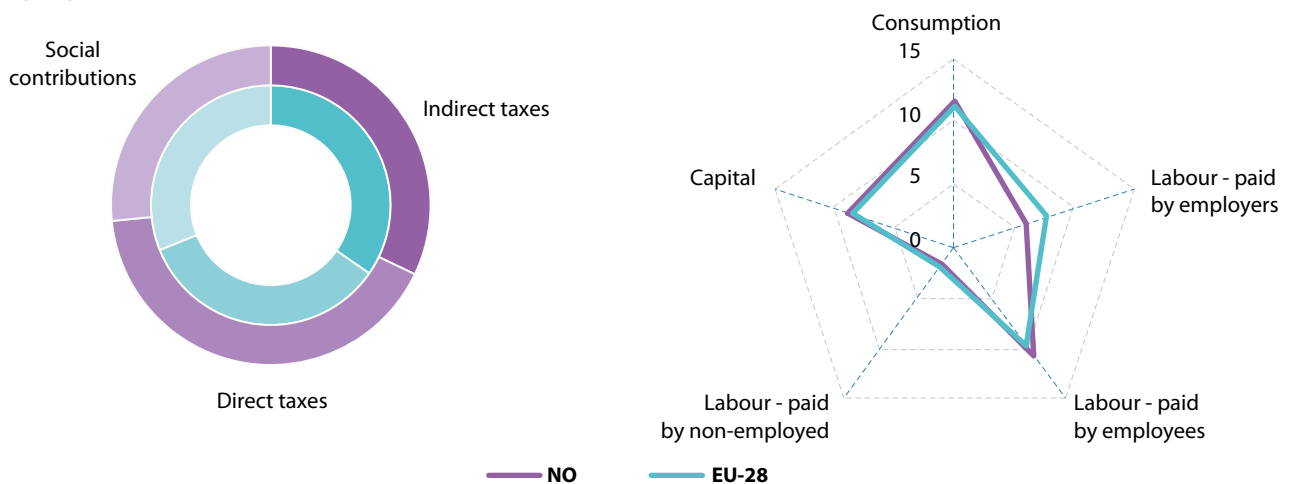
**Table NO.1: Tax Revenue** (continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Revenue 2017 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>														
<b>Environmental taxes</b>	3.0	2.9	2.9	2.6	2.7	2.7	2.5	2.4	2.4	2.3	2.4	2.4	2.3	8.2
Energy	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	1.3	1.3	4.7
of which transport fuel taxes	:	0.8	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	0.6	0.6	
Transport	1.4	1.4	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	3.1
Pollution and resources	0.12	0.13	0.20	0.15	0.13	0.11	0.10	0.09	0.09	0.09	0.09	0.11	0.10	0.4
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>														
<b>Taxes on property</b>	1.0	0.9	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.1	4.0
Recurrent taxes on immovable property	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	1.5
Other taxes on property	0.8	0.7	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	2.6
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>														
<b>Consumption</b>	29.2	30.4	30.8	29.2	28.6	29.0	29.2	29.2	29.3	29.2	28.8	28.9	29.0	
<b>Labour</b>	37.1	36.6	35.9	35.4	35.5	36.1	36.2	36.2	36.2	36.1	35.7	35.7	35.3	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>														
<b>Total payable tax credits</b>	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.4
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.3
<b>Total tax revenue adjusted for payable tax credits</b>	<b>42.6</b>	<b>42.8</b>	<b>42.1</b>	<b>41.4</b>	<b>41.2</b>	<b>41.9</b>	<b>42.0</b>	<b>41.5</b>	<b>39.9</b>	<b>38.8</b>	<b>38.4</b>	<b>38.7</b>	<b>38.9</b>	<b>137.7</b>

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

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

**Figure NO.1: Tax revenues by main taxes, compared to EU-28, 2017 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table NO.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Tax incentive scheme for long-term investments in start-up companies.	Rate decrease; base decrease	Announcement: 11-05-2017 Legislation: 20-12-2017 In force from: 01-01-2018
The progressive bracket tax (formerly the surtax) increased in all four brackets, less in lower brackets.	Rate increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
The progressive bracket tax (formerly the surtax) increased in all four brackets, less in lower brackets.	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Increased basic allowance for wage income and social security benefits from 44 % to 45 % And increased maximum basic allowance to NOK 97 610	Base decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Increase the tax base; i.e. tax class 2 and tax exemptions for employees on hire in shipping vessels was abolished, and the rules for commuters expenses was tighten	Rate decrease; base increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Reduce the taxation of employee options for small start-up companies	Rate decrease; base decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Increase the tax base; i.e. the tax rules for commuters expenses was tightened and wage in form off TIP (gratuities) shall be reported by the employer and eligible for personal tax and social security contribution.	Rate decrease; base increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Tax rate on ordinary income reduced from 23 % to 22 % Effective marginal tax rate on dividend and capital gains for personal shareholders increased upwards from 30.59 % to 31.68 %	Rate decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Personal income tax: Savings</b>		
Increased deductability for pension savings for self-employed	Base decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Social security contributions: Employer</b>		
Reintroduce differentiated rates of employer's social security contributions for the energy and transport sectors	Rate decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Statutory corporate tax rate reduced from 23 % to 22 %	Rate decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Base-broadening measures: New interest limitation rule, changes in tax rules for insurance companies and modification of the corporate tax residency rules	Base increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Statutory corporate tax rate reduced from 24 % to 23 %	Rate decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
The reduction in the general statutory corporate income tax rate does not apply to corporations subject to the financial activity tax.	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
Increase the low rate of value added tax from 10 % to 12 %	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increased sales obligation for biofuels, adjustments in the registration tax on cars and adjustments in the air passenger tax.	Rate increase; base increase	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
Increase CO2-tax, change the motor vehicle tax for hybrid cars, increase exemptions for electric cars	Rate increase; base increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018

**Table NO.2:** Latest tax reforms (continued)

Description of measure	Change	Date
<b>Other excise duties</b>		
Increase tax on chocolate and sugar products and on non-alcoholic beverage	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Decrease tax on chocolate and sugar products	Rate decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019
<b>Recurrent taxes on (net) wealth</b>		
Increase in the valuation discount for shares and operating assets and associated debt from 10 % to 20 %	Base decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Increase in the valuation discount for shares and operating assets and associated debt from 20 % to 25 %	Base decrease	Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019



# 3

## Annex A: Tables

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	37.5	37.9	38.0	37.7	37.1	37.2	37.7	38.3	38.7	38.6	38.5	38.7	39.0	1.1		6 004 278
EA-19	38.2	38.7	38.8	38.4	38.0	37.9	38.5	39.5	40.0	40.1	40.0	40.0	40.2	1.4		4 510 130
Belgium	43.5	43.3	43.0	43.6	42.7	43.1	43.7	44.8	45.7	45.5	45.1	44.3	44.9	1.8	3	196 916
Bulgaria	30.5	29.9	31.6	30.7	27.2	26.0	25.3	26.7	28.3	28.4	29.1	29.0	29.5	-2.1	26	15 250
Czechia	34.3	33.9	34.5	33.2	32.2	32.7	33.8	34.2	34.8	33.9	34.0	34.8	35.4	0.9	15	67 784
Denmark	48.0	46.5	46.4	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.4	45.9	45.7	-0.7	2	133 802
Germany	37.0	37.3	37.4	37.7	38.0	36.7	37.2	37.8	38.2	38.1	38.4	38.8	39.1	1.7	8	1 281 490
Estonia	30.0	30.5	31.3	31.4	34.9	33.3	31.5	31.7	31.6	32.1	33.2	33.5	32.8	1.5	22	7 738
Ireland	30.0	31.4	30.8	29.0	28.1	27.8	28.1	28.3	28.8	28.8	23.4	23.5	23.0	-7.8	28	67 787
Greece	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.8	35.7	36.0	36.6	38.7	38.9	7.1	9	70 141
Spain	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.2	33.0	33.6	33.7	33.4	33.8	-2.7	20	393 702
France	42.8	43.3	42.7	42.6	42.2	42.3	43.4	44.5	45.5	45.7	45.7	45.8	46.5	3.8	1	1 065 979
Croatia	36.3	36.9	37.1	36.8	36.4	35.9	35.2	35.9	36.3	36.7	37.3	37.8	37.8	0.7	13	18 502
Italy	38.9	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.1	43.0	42.3	42.1	0.7	6	725 845
Cyprus	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.6	33.4	33.3	32.9	34.0	-2.1	19	6 649
Latvia	27.9	28.7	28.3	28.0	27.6	28.5	28.4	29.1	29.3	29.7	30.1	31.1	31.0	2.7	24	8 381
Lithuania	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.0	27.5	28.9	29.7	29.5	-0.5	25	12 455
Luxembourg	37.9	35.9	36.3	36.8	38.4	37.6	37.2	38.5	38.4	37.6	37.5	38.1	38.9	2.6	10	21 488
Hungary	36.5	36.4	39.4	39.4	38.9	37.2	36.6	38.3	37.9	38.1	38.8	39.3	38.3	-1.1	12	47 518
Malta	31.6	32.0	32.8	32.1	32.4	31.9	32.2	32.4	32.6	32.4	30.7	31.2	31.9	-0.9	23	3 608
Netherlands	35.0	36.0	35.5	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.8	3.2	11	285 620
Austria	41.2	40.6	40.7	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	41.9	41.8	1.1	7	154 723
Poland	33.0	33.6	34.6	34.1	31.2	31.4	31.8	32.1	31.9	31.9	32.3	33.5	34.1	-0.5	17	159 511
Portugal	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.2	34.4	34.1	34.4	2.6	16	67 007
Romania	27.7	28.4	28.4	26.8	25.2	26.4	28.3	27.8	27.3	27.5	28.0	25.8	24.9	-3.5	27	46 704
Slovenia	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	36.7	36.4	36.6	36.7	36.5	-0.6	14	15 692
Slovakia	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.0	32.0	32.2	33.0	3.8	21	27 960
Finland	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.7	43.6	43.8	43.9	44.0	43.3	1.8	5	96 949
Sweden	46.6	45.9	44.9	44.0	44.0	43.2	42.5	42.5	42.9	42.5	43.1	44.2	44.4	-0.6	4	210 822
United Kingdom	33.5	33.7	33.7	34.5	32.2	33.5	34.0	33.2	33.0	32.6	33.0	33.5	34.1	0.3	18	794 256
Iceland	39.4	40.2	38.7	34.6	31.3	32.4	33.3	34.0	34.5	37.3	35.5	50.5	·	·	·	·
Norway	42.6	42.8	42.1	41.4	41.2	41.9	42.0	41.5	39.9	38.8	38.4	38.7	38.9	-3.2	·	137 809

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	25.9	26.3	26.6	26.1	25.0	25.3	25.7	26.3	26.6	26.6	26.7	26.8	27.0	0.4		4 144 578
EA-19	24.7	25.3	25.6	25.0	24.2	24.3	24.7	25.5	26.0	26.0	26.1	26.0	26.3	0.7		2 944 715
Belgium	30.2	30.1	29.7	29.8	28.5	29.2	29.6	30.5	31.2	31.2	30.8	30.5	31.2	1.5	4	136 970
Bulgaria	21.0	21.8	23.9	23.3	19.9	19.3	18.6	19.9	20.9	20.5	21.2	21.1	21.1	-2.7	23	10 926
Czechia	19.5	19.0	19.5	18.3	18.0	18.1	19.1	19.5	20.0	19.3	19.6	20.1	20.3	0.8	24	38 995
Denmark	48.1	46.5	46.5	44.8	45.1	45.1	45.1	45.9	47.0	49.7	47.3	46.3	46.0	-0.5	1	134 725
Germany	21.2	21.9	22.7	23.1	22.7	21.7	22.3	22.8	23.2	23.1	23.3	23.6	23.8	1.0	17	779 259
Estonia	19.8	20.5	20.9	20.0	22.1	20.5	19.9	20.5	20.7	21.2	22.1	22.3	21.6	0.7	21	5 102
Ireland	26.2	27.5	26.7	24.6	22.9	22.7	22.9	23.5	23.8	23.9	19.5	19.6	19.2	-7.5	25	56 360
Greece	21.2	20.8	21.1	21.1	20.6	21.1	22.9	24.9	25.0	25.6	26.0	27.8	27.4	6.3	9	49 395
Spain	23.7	24.5	24.9	20.7	18.5	20.1	20.0	21.2	22.1	22.4	22.7	22.3	22.5	-2.5	19	262 213
France	27.2	27.5	27.2	27.1	26.1	26.4	27.4	28.3	29.0	29.0	29.2	29.3	29.9	2.7	5	685 014
Croatia	24.7	25.3	25.5	25.1	24.3	24.2	23.6	24.4	25.1	24.9	25.3	26.0	25.9	0.4	12	12 695
Italy	27.0	28.5	29.0	28.4	28.5	28.4	28.5	30.4	30.3	30.2	30.0	29.5	29.3	0.2	6	504 969
Cyprus	23.9	25.0	29.3	27.7	24.0	23.9	23.9	23.9	24.1	25.2	24.9	24.6	25.2	-4.0	14	4 939
Latvia	20.0	20.7	20.5	20.1	18.4	19.8	19.7	20.4	20.8	21.3	21.7	22.8	22.6	2.2	18	6 121
Lithuania	20.4	21.1	21.0	21.1	17.7	16.7	16.1	16.2	16.2	16.4	17.3	17.6	17.3	-3.7	27	7 288
Luxembourg	27.4	25.9	26.3	26.4	26.9	26.7	26.4	27.3	27.3	27.0	26.7	27.3	27.8	1.5	7	15 365
Hungary	24.3	24.2	26.0	26.0	26.1	25.4	23.7	25.4	25.1	25.3	25.8	25.7	25.6	-0.4	13	31 735
Malta	25.6	26.1	27.2	26.4	26.7	26.3	26.3	26.6	26.9	26.9	25.5	26.0	26.7	-0.6	11	3 013
Netherlands	22.9	23.1	23.1	22.7	22.5	22.6	21.9	21.1	21.4	22.4	23.0	23.7	24.9	1.8	16	183 707
Austria	27.3	26.8	27.2	27.9	27.0	27.1	27.3	27.8	28.3	28.3	28.7	27.4	27.3	0.1	10	100 897
Poland	20.8	21.6	22.8	22.9	20.1	20.6	20.7	20.1	19.7	19.8	19.9	20.8	21.3	-1.5	22	99 628
Portugal	22.6	23.2	23.7	23.4	21.4	21.8	23.4	23.1	25.2	25.3	25.4	25.1	25.2	1.5	15	49 078
Romania	18.1	18.7	18.8	17.8	16.3	17.7	19.2	19.0	18.7	18.9	19.9	17.8	16.5	-2.3	28	30 849
Slovenia	24.1	24.0	23.7	22.9	21.9	22.3	22.0	22.2	22.1	22.2	22.1	22.3	22.0	-1.7	20	9 454
Slovakia	18.8	17.6	17.6	17.3	16.4	15.9	16.4	15.8	16.8	17.6	18.2	18.1	18.4	0.8	26	15 625
Finland	30.6	30.4	30.0	29.7	28.8	28.7	30.0	30.0	31.0	31.2	31.2	31.2	31.2	1.2	3	69 946
Sweden	43.6	43.3	42.3	41.2	41.3	40.5	39.7	39.7	40.0	39.8	40.3	41.5	41.6	-0.7	2	197 715
United Kingdom	27.2	27.4	27.5	28.2	25.9	27.2	27.6	26.9	26.9	26.6	26.8	27.2	27.6	0.0	8	642 595
Iceland	36.3	37.0	35.8	31.9	28.4	28.6	29.5	30.5	30.9	33.8	32.0	47.1	·	·	·	·
Norway	33.9	34.3	33.4	32.8	31.6	32.5	32.8	32.1	30.4	28.9	28.0	28.1	28.6	-4.8	·	101 185

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 3: Indirect taxes as % of GDP - Total**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	13.1	13.2	13.1	12.7	12.6	13.0	13.2	13.4	13.5	13.5	13.5	13.5	13.5	0.4		2 083 529
EA-19	12.9	13.0	12.9	12.5	12.4	12.6	12.7	13.0	13.1	13.2	13.2	13.1	13.2	0.2		1 475 163
Belgium	13.2	13.2	13.1	13.0	12.8	13.1	13.1	13.4	13.4	13.3	13.3	13.5	13.5	0.4	17	59 163
Bulgaria	16.2	16.8	16.2	17.0	14.4	14.2	13.8	15.0	15.5	14.9	15.5	15.5	15.1	-1.0	8	7 820
Czechia	11.0	10.5	10.7	10.5	11.0	11.3	12.1	12.5	12.9	12.0	12.4	12.5	12.6	1.9	19	24 197
Denmark	17.6	17.5	17.7	16.7	16.5	16.4	16.5	16.5	16.6	16.4	16.4	16.3	16.1	-1.5	6	47 210
Germany	10.5	10.4	10.9	10.9	11.4	10.9	11.1	11.1	11.0	10.9	10.9	10.8	10.7	-0.1	26	351 892
Estonia	12.8	13.5	13.6	12.2	14.7	13.9	13.6	13.9	13.5	13.9	14.4	14.8	14.4	0.8	12	3 392
Ireland	13.3	13.7	13.2	12.1	10.9	10.9	10.5	10.6	10.9	11.0	8.7	8.8	8.5	-4.7	28	25 112
Greece	12.0	12.4	12.7	12.7	11.8	12.7	13.6	14.0	14.5	15.8	16.3	17.4	17.3	4.6	4	31 122
Spain	12.4	12.4	11.7	9.8	8.7	10.4	10.1	10.6	11.3	11.7	12.0	11.8	11.8	0.1	24	137 854
France	15.4	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	1.4	5	376 342
Croatia	18.5	18.5	18.2	18.0	17.2	17.6	17.2	18.1	18.6	18.6	19.2	19.5	19.6	1.4	2	9 625
Italy	14.1	14.7	14.5	13.7	13.6	14.1	14.3	15.4	15.1	15.5	15.2	14.5	14.6	0.1	10	252 453
Cyprus	15.3	15.8	17.4	16.7	14.4	14.5	13.8	14.0	13.7	14.9	15.0	15.1	15.9	-1.5	7	3 104
Latvia	12.5	12.8	12.2	11.0	11.3	12.4	12.4	12.7	13.1	13.5	13.8	14.4	14.1	1.9	15	3 811
Lithuania	11.4	11.5	11.9	11.9	11.8	12.0	11.8	11.4	11.2	11.4	11.9	11.9	11.9	0.0	23	5 024
Luxembourg	13.5	12.7	13.1	12.5	12.5	12.3	12.3	12.9	12.9	13.2	12.1	12.1	12.1	-0.9	21	6 712
Hungary	15.5	15.0	15.8	15.7	16.4	17.5	17.4	18.6	18.5	18.5	18.8	18.3	18.2	2.3	3	22 524
Malta	14.4	14.5	14.4	14.0	13.5	13.9	13.7	13.4	13.1	13.2	12.5	12.4	12.6	-1.8	20	1 424
Netherlands	12.0	12.1	11.8	11.7	11.4	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	0.2	22	88 232
Austria	14.4	14.0	13.9	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	0.4	13	52 753
Poland	13.9	14.2	14.5	14.5	12.9	13.9	14.0	13.1	13.0	13.0	13.0	13.7	14.0	-0.6	16	65 285
Portugal	14.6	14.9	14.5	14.1	12.7	13.3	14.0	14.0	13.8	14.3	14.6	14.8	15.1	0.6	9	29 359
Romania	12.8	12.7	12.2	11.4	10.3	11.9	13.1	13.2	12.8	12.8	13.3	11.3	10.4	-1.9	27	19 448
Slovenia	15.5	15.0	14.7	14.1	13.7	14.2	14.2	14.6	15.1	15.0	14.9	14.8	14.4	-0.2	11	6 205
Slovakia	12.6	11.3	11.2	10.6	10.5	10.2	10.7	10.0	10.4	10.7	10.9	10.8	11.1	-0.1	25	9 387
Finland	13.4	13.3	12.8	12.5	13.0	13.0	13.9	14.2	14.5	14.5	14.3	14.5	14.2	1.4	14	31 822
Sweden	22.7	22.2	22.1	22.5	22.8	22.3	22.1	22.3	22.3	22.0	21.9	22.7	22.7	0.5	1	107 710
United Kingdom	11.8	11.8	11.8	11.4	11.0	12.2	12.7	12.7	12.8	12.8	12.9	13.0	13.1	1.3	18	304 548
Iceland	18.5	18.8	17.7	14.7	12.9	13.2	13.3	13.8	13.6	15.2	14.6	13.8	:	:		:
Norway	12.0	12.0	12.2	11.0	11.8	11.9	11.4	11.2	11.3	11.5	12.0	12.6	12.5	0.2		44 257

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	35.0	34.8	34.6	33.7	33.9	34.9	35.0	35.0	34.8	35.1	35.2	34.9	34.7	0.1		2 083 529
EA-19	33.8	33.6	33.3	32.5	32.7	33.2	33.1	33.0	32.7	33.0	33.1	32.9	32.7	-0.6		1 475 163
Belgium	30.4	30.5	30.5	29.7	30.0	30.5	29.9	29.9	29.3	29.3	29.4	30.4	30.0	-0.4	27	59 163
Bulgaria	53.2	56.1	51.1	55.3	53.1	54.9	54.4	56.0	54.7	52.4	53.4	53.6	51.3	0.1	2	7 820
Czechia	32.0	30.8	31.1	31.8	34.0	34.6	35.9	36.6	37.0	35.5	36.5	35.9	35.7	4.6	17	24 197
Denmark	36.7	37.6	38.0	37.2	36.7	36.4	36.6	36.0	35.8	33.5	35.5	35.6	35.3	-2.8	19	47 210
Germany	28.3	28.0	29.1	28.8	29.9	29.7	29.8	29.2	28.7	28.5	28.5	27.9	27.5	-1.7	28	351 892
Estonia	42.9	44.3	43.3	39.0	42.0	41.8	43.2	43.9	42.6	43.2	43.2	44.2	43.8	0.5	8	3 392
Ireland	44.1	43.6	43.0	41.9	38.9	39.3	37.5	37.5	37.8	38.1	37.3	37.5	37.0	-6.0	16	25 112
Greece	37.6	39.9	39.9	39.9	38.4	39.7	40.4	39.0	40.4	43.9	44.5	45.0	44.4	4.4	7	31 122
Spain	35.2	34.6	32.1	30.6	29.1	33.1	32.3	32.9	34.4	34.7	35.7	35.4	35.0	2.9	20	137 854
France	35.9	35.2	35.2	34.8	35.6	35.0	35.0	34.6	34.3	34.5	34.9	35.3	35.3	0.1	18	376 342
Croatia	51.1	50.3	49.2	48.9	47.2	48.9	48.9	50.5	51.2	50.6	51.5	51.4	52.0	2.9	1	9 625
Italy	36.1	36.6	35.1	33.3	32.6	34.0	34.4	35.5	34.7	35.9	35.5	34.4	34.8	-0.3	21	252 453
Cyprus	48.7	49.4	48.1	48.0	45.1	45.3	43.3	44.3	43.5	44.6	45.0	45.8	46.7	-1.5	5	3 104
Latvia	44.8	44.5	43.0	39.2	41.0	43.6	43.6	43.8	44.6	45.4	46.0	46.4	45.5	2.5	6	3 811
Lithuania	39.1	38.2	39.6	38.9	39.1	42.5	43.4	42.1	41.5	41.5	41.2	40.2	40.3	0.8	12	5 024
Luxembourg	35.7	35.4	36.0	33.8	32.6	32.7	33.2	33.5	33.6	35.0	32.3	31.8	31.2	-4.8	25	6 712
Hungary	42.3	41.1	40.3	39.7	42.2	47.1	47.5	48.6	48.7	48.5	48.5	46.6	47.4	7.1	4	22 524
Malta	45.6	45.4	43.7	43.6	41.7	43.4	42.5	41.2	40.1	40.7	40.7	39.8	39.5	-4.3	14	1 424
Netherlands	34.3	33.6	33.3	32.5	32.4	32.0	31.4	30.6	31.0	31.4	31.2	31.1	30.9	-2.4	26	88 232
Austria	35.0	34.5	34.1	33.7	35.0	35.1	35.1	35.1	34.2	33.8	33.5	34.6	34.1	0.0	22	52 753
Poland	42.3	42.4	42.0	42.6	41.5	44.3	43.9	41.0	40.7	40.7	40.2	40.9	40.9	-1.1	11	65 285
Portugal	47.4	47.5	45.6	44.3	42.6	43.8	43.2	43.9	40.5	41.7	42.4	43.5	43.8	-1.8	9	29 359
Romania	46.3	44.8	43.1	42.5	40.9	45.2	46.4	47.6	46.7	46.4	47.6	44.0	41.6	-1.5	10	19 448
Slovenia	40.8	39.8	39.6	38.6	37.7	38.3	38.7	39.5	41.2	41.1	40.8	40.2	39.5	0.0	13	6 205
Slovakia	40.1	38.5	38.4	36.5	36.6	36.6	37.4	35.6	34.7	34.7	34.1	33.5	33.6	-4.9	23	9 387
Finland	31.8	31.6	30.8	30.4	31.8	31.9	33.1	33.2	33.2	33.0	32.5	33.0	32.8	2.1	24	31 822
Sweden	48.7	48.3	49.3	51.2	51.7	51.8	52.0	52.4	51.9	51.6	51.0	51.2	51.1	1.8	3	107 710
United Kingdom	35.1	34.9	34.9	32.9	34.0	36.5	37.5	38.3	38.7	39.3	39.1	38.7	38.3	3.5	15	304 548
Iceland	46.9	46.8	45.8	42.6	41.4	40.7	39.8	40.7	39.5	40.6	41.2	27.3	:	:	:	:
Norway	28.2	28.0	29.1	26.6	28.6	28.3	27.2	27.1	28.4	29.6	31.2	32.5	32.1	3.0		44 257

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 5: Indirect taxes as % of GDP - VAT

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	6.6	6.7	6.8	6.6	6.4	6.7	6.9	6.9	6.9	6.9	7.0	7.0	7.1	0.3		1 084 810
EA-19	6.5	6.6	6.7	6.5	6.4	6.6	6.6	6.7	6.7	6.8	6.8	6.8	6.9	0.2		768 698
Belgium	6.9	6.9	6.9	6.8	6.8	6.9	6.9	6.9	6.9	6.9	6.7	6.8	6.8	-0.1	22	29 748
Bulgaria	10.0	10.4	9.8	10.4	8.5	8.6	8.1	9.0	9.3	8.9	9.0	9.2	9.0	-0.8	8	4 664
Czechia	6.6	6.1	6.0	6.5	6.6	6.6	6.9	7.0	7.4	7.4	7.3	7.4	7.7	1.6	15	14 721
Denmark	9.8	9.9	10.0	9.7	9.7	9.5	9.6	9.6	9.4	9.4	9.4	9.5	9.5	-0.5	2	27 931
Germany	6.1	6.1	6.8	6.9	7.2	7.0	7.0	7.0	7.0	7.0	6.9	6.9	6.9	0.1	20	226 582
Estonia	8.1	9.0	8.8	7.8	8.7	8.5	8.2	8.4	8.2	8.5	9.1	9.1	9.1	0.3	7	2 148
Ireland	7.3	7.4	7.3	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.6	4.7	4.5	-2.8	28	13 278
Greece	6.7	6.8	7.1	7.0	6.3	7.1	7.3	7.2	7.0	7.1	7.3	8.1	8.1	1.0	10	14 642
Spain	6.3	6.3	5.9	5.0	3.9	5.4	5.3	5.5	6.1	6.3	6.5	6.5	6.5	0.6	24	75 738
France	7.2	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	0.0	18	161 986
Croatia	12.0	12.0	11.8	11.8	11.2	11.4	11.3	12.3	12.6	12.6	12.8	12.9	13.2	1.4	1	6 485
Italy	5.7	6.0	5.9	5.7	5.5	6.1	6.0	6.0	5.9	6.0	6.1	6.1	6.3	0.3	26	108 143
Cyprus	8.3	8.7	9.3	9.6	8.3	8.3	7.7	8.1	7.7	8.6	8.5	9.0	9.5	0.2	3	1 851
Latvia	7.4	8.0	7.6	6.3	5.9	6.7	6.8	7.2	7.4	7.6	7.7	8.1	8.0	0.4	12	2 164
Lithuania	7.1	7.6	8.0	7.9	7.3	7.8	7.8	7.6	7.5	7.6	7.7	7.8	7.8	-0.2	13	3 310
Luxembourg	6.2	5.7	6.1	6.2	6.7	6.5	6.7	7.2	7.4	7.6	6.7	6.5	6.3	0.2	25	3 485
Hungary	8.2	7.4	7.8	7.6	8.3	8.5	8.4	9.1	8.9	9.2	9.6	9.3	9.5	1.6	4	11 725
Malta	7.7	7.6	7.3	7.5	7.4	7.2	7.6	7.5	7.6	7.6	7.0	6.9	7.2	-0.1	17	810
Netherlands	6.7	6.8	6.8	6.7	6.6	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	0.0	23	49 900
Austria	7.6	7.4	7.4	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.7	7.7	0.3	16	28 304
Poland	7.7	8.1	8.2	7.9	7.3	7.6	7.8	7.1	7.0	7.1	7.0	7.2	7.8	-0.5	14	36 330
Portugal	8.2	8.3	8.2	8.1	6.8	7.5	8.1	8.3	8.1	8.5	8.5	8.5	8.6	0.5	9	16 809
Romania	8.0	7.9	7.9	7.5	6.3	7.6	8.6	8.3	8.1	7.6	8.1	6.4	6.2	-1.7	27	11 651
Slovenia	8.5	8.4	8.3	8.3	7.9	8.1	8.1	8.0	8.4	8.4	8.3	8.2	8.1	-0.2	11	3 479
Slovakia	7.7	7.3	6.6	6.7	6.6	6.2	6.7	6.0	6.3	6.6	6.8	6.7	7.0	0.4	19	5 917
Finland	8.4	8.4	8.2	8.1	8.4	8.3	8.8	9.0	9.3	9.2	9.1	9.1	9.1	1.0	6	20 404
Sweden	8.5	8.5	8.6	8.8	9.1	9.2	9.0	8.9	9.0	9.0	9.0	9.2	9.3	0.7	5	44 130
United Kingdom	6.0	6.0	6.0	5.8	5.2	6.0	6.8	6.7	6.7	6.7	6.8	6.8	6.8	0.8	21	158 476
Iceland	10.8	11.0	10.1	8.6	7.5	7.4	7.5	7.8	7.6	7.8	8.0	8.2	8.2	.	.	.
Norway	7.7	7.8	8.0	7.1	7.7	7.8	7.5	7.5	7.6	7.7	8.2	8.6	8.6	0.5	.	30 319

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	17.7	17.6	17.8	17.6	17.2	18.1	18.3	18.0	17.9	18.0	18.1	18.0	18.1	0.3		1 084 810
EA-19	17.1	17.1	17.2	17.0	16.7	17.5	17.3	16.9	16.7	16.8	16.9	17.0	17.0	-0.2		768 698
Belgium	15.8	15.9	16.1	15.6	15.8	16.1	15.7	15.5	15.2	15.1	14.9	15.3	15.1	-1.0	27	29 748
Bulgaria	32.7	34.9	31.1	33.8	31.1	33.3	32.1	33.7	32.9	31.4	30.9	31.7	30.6	-0.5	2	4 664
Czechia	19.2	17.9	17.5	19.5	20.4	20.4	20.3	20.6	21.3	21.9	21.3	21.3	21.7	4.2	13	14 721
Denmark	20.3	21.4	21.6	21.6	21.6	21.0	21.2	20.9	20.3	19.2	20.3	20.6	20.9	-0.8	18	27 931
Germany	16.4	16.5	18.1	18.2	19.0	19.0	18.9	18.6	18.2	18.2	18.1	17.9	17.7	-0.4	23	226 582
Estonia	26.9	29.4	28.0	24.8	24.8	25.7	26.0	26.6	26.0	26.6	27.3	27.2	27.8	-0.2	4	2 148
Ireland	24.2	23.7	23.6	24.0	21.6	21.6	20.3	20.6	20.0	20.5	19.5	20.0	19.6	-4.0	20	13 278
Greece	21.1	21.8	22.3	22.1	20.4	22.0	21.6	20.0	19.5	19.7	19.8	21.0	20.9	-1.4	17	14 642
Spain	18.0	17.5	16.3	15.4	13.0	17.3	17.0	17.2	18.4	18.6	19.2	19.4	19.2	3.0	21	75 738
France	16.7	16.5	16.5	16.2	16.0	16.1	15.7	15.3	15.0	15.1	15.1	15.1	15.2	-1.3	26	161 986
Croatia	33.0	32.6	32.0	32.0	30.8	31.8	32.2	34.2	34.6	34.2	34.2	34.1	35.1	3.1	1	6 485
Italy	14.7	15.0	14.4	13.9	13.2	14.7	14.5	13.7	13.5	13.9	14.2	14.4	14.9	0.5	28	108 143
Cyprus	26.3	27.2	25.7	27.5	26.0	25.9	24.1	25.6	24.5	25.7	25.7	27.3	27.8	2.2	3	1 851
Latvia	26.4	27.7	27.0	22.5	21.4	23.5	23.9	24.6	25.3	25.5	25.7	26.1	25.8	-1.2	6	2 164
Lithuania	24.3	25.2	26.7	25.9	24.1	27.5	28.7	28.0	27.7	27.5	26.7	26.2	26.6	-0.2	5	3 310
Luxembourg	16.4	15.8	16.8	16.9	17.4	17.3	18.0	18.7	19.2	20.1	17.8	17.0	16.2	-0.6	25	3 485
Hungary	22.5	20.4	19.9	19.3	21.3	23.0	23.0	23.8	23.5	24.3	24.8	23.7	24.7	4.8	9	11 725
Malta	24.5	23.8	22.2	23.3	22.9	22.6	23.7	23.2	23.3	23.3	22.7	22.1	22.5	0.2	11	810
Netherlands	19.2	18.9	19.1	18.6	18.8	18.4	18.2	18.0	17.8	17.3	17.6	17.6	17.5	-1.6	24	49 900
Austria	18.5	18.1	18.1	17.9	18.7	18.7	18.3	18.4	18.0	17.8	17.6	18.3	18.3	0.2	22	28 304
Poland	23.2	24.0	23.8	23.2	23.3	24.2	24.6	22.2	22.0	22.4	21.6	21.6	22.8	-1.0	10	36 330
Portugal	26.6	26.4	25.7	25.4	22.8	24.7	25.1	26.2	23.6	24.8	24.8	24.8	25.1	-0.6	7	16 809
Romania	29.0	27.7	27.8	28.1	24.9	28.7	30.6	29.7	29.8	27.8	28.8	25.0	24.9	-2.9	8	11 651
Slovenia	22.3	22.3	22.4	22.8	21.6	21.7	22.1	21.6	22.9	23.0	22.6	22.4	22.2	-0.3	12	3 479
Slovakia	24.6	24.9	22.6	23.3	22.9	22.1	23.4	21.1	21.0	21.3	21.4	20.7	21.2	-1.4	14	5 917
Finland	19.9	20.0	19.6	19.6	20.5	20.4	20.9	21.1	21.3	21.0	20.6	20.7	21.0	1.4	15	20 404
Sweden	18.3	18.5	19.1	20.0	20.7	21.2	21.3	21.0	20.9	21.1	20.9	20.9	20.9	1.9	16	44 130
United Kingdom	18.0	17.8	17.7	16.9	16.1	18.0	20.0	20.3	20.3	20.7	20.7	20.3	20.0	2.2	19	158 476
Iceland	27.3	27.3	26.0	24.9	23.9	22.8	22.4	22.8	22.2	20.8	22.6	16.3	·	·	·	·
Norway	18.1	18.1	19.1	17.1	18.6	18.5	18.0	18.1	19.2	20.0	21.3	22.3	22.0	2.9	·	30 319

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.1		69 859
EA-19	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1		58 365
Belgium	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	7	2 789
Bulgaria	1.8	1.8	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	16	91
Czechia	1.0	1.0	1.2	1.0	1.3	1.4	1.8	1.8	1.7	1.4	1.7	2.2	1.9	0.7	3	3 586
Denmark	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.0	20	422
Germany	0.7	0.7	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.2	6	27 697
Estonia	3.8	3.6	3.8	3.5	5.1	4.4	4.5	4.6	4.4	4.4	4.4	4.8	4.4	0.6	1	1 033
Ireland	1.8	1.8	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	-0.3	5	4 217
Greece	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	10	615
Spain	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.0	15	2 063
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	2 650
Croatia	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.1	0.1	0.1	-0.4	27	51
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	22	2 314
Cyprus	1.1	0.9	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.3	-0.8	13	51
Latvia	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	-0.1	14	50
Lithuania	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	12	116
Luxembourg	4.3	3.9	3.7	3.6	3.5	3.3	3.3	3.3	3.1	3.0	2.6	2.6	2.5	-1.1	2	1 399
Hungary	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.0	19	196
Malta	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	23	15
Netherlands	1.4	1.6	1.5	1.5	1.3	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	0.1	4	11 456
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	468
Poland	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.0	9	2 039
Portugal	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.5	0.5	0.1	8	1 069
Romania	0.9	0.9	0.2	0.2	0.1	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	0.1	11	563
Slovenia	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	24	55
Slovakia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	-0.1	18	136
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	28	174
Sweden	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	21	646
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	17	3 900
Iceland	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.2	;		;
Norway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		351

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.1	1.1	1.1	1.1	1.2	1.2	0.1		69 859
EA-19	1.2	1.2	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.3	1.3	0.1		58 365
Belgium	1.5	1.5	1.5	1.5	1.4	1.4	1.3	1.3	1.2	1.3	1.3	1.5	1.4	-0.1	8	2 789
Bulgaria	5.8	6.2	0.9	0.9	0.7	0.5	0.6	0.6	0.6	0.6	0.6	0.7	0.6	-0.3	14	91
Czechia	3.0	3.1	3.4	3.0	3.9	4.4	5.2	5.1	5.0	4.2	5.0	6.4	5.3	1.9	4	3 586
Denmark	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	23	422
Germany	2.0	2.0	1.7	1.7	1.8	2.1	2.3	2.1	2.1	2.1	2.1	2.1	2.2	0.4	6	27 697
Estonia	12.8	11.7	12.1	11.0	14.6	13.2	14.2	14.5	13.9	13.7	13.2	14.2	13.3	1.3	1	1 033
Ireland	5.9	5.6	5.6	6.1	7.2	7.0	7.2	6.8	6.8	6.4	6.2	6.1	6.2	0.6	3	4 217
Greece	0.5	0.6	0.6	0.9	0.8	0.7	0.7	0.5	0.5	0.4	0.6	0.6	0.9	0.3	12	615
Spain	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.0	16	2 063
France	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.0	27	2 650
Croatia	1.6	1.5	1.4	1.5	1.4	1.4	1.5	1.5	1.0	0.3	0.3	0.3	0.3	-1.1	26	51
Italy	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	22	2 314
Cyprus	3.4	2.9	3.1	3.0	2.3	1.7	1.3	1.0	0.7	0.6	0.7	0.7	0.8	-2.3	13	51
Latvia	0.7	0.7	1.1	1.0	0.9	0.8	0.5	0.5	0.4	0.5	0.6	0.6	0.6	-0.5	15	50
Lithuania	0.9	0.8	0.9	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.1	11	116
Luxembourg	11.3	10.9	10.1	9.9	9.3	8.9	8.9	8.6	8.0	8.0	6.8	6.7	6.5	-3.6	2	1 399
Hungary	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.0	20	196
Malta	1.0	0.9	0.8	0.8	0.6	0.6	0.5	0.7	0.5	0.5	0.5	0.5	0.4	-0.4	19	15
Netherlands	3.9	4.5	4.2	4.1	3.6	4.3	4.0	3.8	3.7	3.9	3.7	4.0	4.0	-0.2	5	11 456
Austria	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.0	25	468
Poland	1.6	1.4	1.3	1.2	1.1	1.0	1.0	1.2	1.4	1.7	1.9	1.7	1.3	0.0	9	2 039
Portugal	1.2	1.7	1.4	1.1	0.9	2.3	2.3	2.1	1.7	1.8	1.9	1.6	1.6	0.2	7	1 069
Romania	3.3	3.3	0.7	0.7	0.6	1.3	1.6	1.7	1.3	1.3	1.4	1.4	1.2	0.5	10	563
Slovenia	0.4	0.5	0.7	0.6	0.5	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.3	-0.4	21	55
Slovakia	0.5	0.6	0.8	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.5	0.5	-0.3	18	136
Finland	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	28	174
Sweden	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	24	646
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	17	3 900
Iceland	0.8	1.0	1.0	1.1	1.0	1.1	1.2	1.2	0.9	0.8	0.6	0.4	0.4	:	:	:
Norway	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.0		351

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	4.0	4.0	3.9	3.6	3.6	3.6	3.7	3.7	3.7	3.7	3.7	3.7	3.7	-0.2		569 635
EA-19	3.9	3.9	3.8	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	3.6	-0.2		398 970
Belgium	3.9	3.9	3.8	3.7	3.6	3.7	3.6	3.6	3.6	3.6	3.7	3.8	3.8	0.0	15	167 36
Bulgaria	3.8	3.9	5.6	5.8	5.3	4.9	5.0	5.1	5.2	4.9	5.5	5.3	5.1	-0.5	4	2 648
Czechia	2.9	2.9	3.1	2.7	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	-0.6	23	4 845
Denmark	5.9	5.7	5.6	5.0	4.6	4.7	4.7	4.7	4.7	4.5	4.5	4.5	4.2	-1.4	13	12 430
Germany	3.0	3.0	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	-0.6	24	75 662
Estonia	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	28	35
Ireland	3.1	3.5	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	-1.7	26	4 403
Greece	4.5	4.8	4.8	4.5	4.3	4.6	5.0	4.9	5.2	5.2	5.1	5.3	5.1	0.3	5	9 114
Spain	4.8	4.9	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.3	-1.2	17	39 055
France	3.9	3.9	3.8	3.7	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	0.9	9	106 393
Croatia	5.2	5.2	5.0	4.8	4.5	4.6	4.3	4.2	4.6	4.8	5.0	5.1	5.2	0.2	3	2 534
Italy	4.9	5.1	4.9	4.7	5.0	5.0	5.1	5.5	5.4	5.6	5.3	5.5	5.3	0.3	2	90 833
Cyprus	4.0	3.8	3.7	3.4	3.3	3.5	3.5	3.4	3.7	4.0	3.9	3.7	3.7	0.0	16	730
Latvia	4.0	3.8	3.5	3.7	4.3	4.4	4.3	4.2	4.4	4.4	4.6	4.8	4.6	1.2	10	1 248
Lithuania	3.4	3.0	3.0	3.1	3.6	3.3	3.1	3.0	2.9	2.9	3.2	3.3	3.3	0.3	18	1 388
Luxembourg	1.1	1.1	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.1	-0.2	27	587
Hungary	6.4	6.7	7.0	7.1	7.1	7.3	7.2	7.6	7.5	7.2	7.1	7.1	7.1	-0.3	1	8 349
Malta	5.8	6.1	6.3	5.8	5.4	5.1	5.4	5.1	4.8	4.9	4.7	4.8	4.8	-1.6	8	541
Netherlands	3.0	2.7	2.6	2.6	2.5	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	-0.4	25	16 422
Austria	3.6	3.5	3.4	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	-0.2	20	11 851
Poland	4.3	4.2	4.4	4.7	3.9	4.5	4.3	4.1	4.0	3.8	3.8	4.0	4.0	-0.4	14	18 863
Portugal	5.2	5.2	5.0	4.7	4.6	4.1	3.9	3.8	3.6	3.6	3.8	4.2	4.4	-0.6	12	8 481
Romania	3.4	3.4	3.6	3.1	3.4	3.5	3.5	3.8	3.6	3.9	4.0	3.8	3.3	-0.3	19	6 130
Slovenia	4.0	4.0	4.0	4.0	4.6	4.8	4.7	5.1	5.2	5.1	5.2	5.1	5.0	1.0	6	2 132
Slovakia	3.8	3.0	3.6	2.8	3.0	3.1	3.0	2.9	2.9	2.9	2.9	2.9	3.0	-0.6	21	2 512
Finland	4.9	4.7	4.4	4.2	4.4	4.5	4.9	5.0	4.9	4.9	5.0	5.1	4.8	0.4	7	10 848
Sweden	3.4	3.2	3.2	3.1	3.3	3.2	3.0	3.0	2.9	2.7	2.7	2.8	2.7	-0.5	22	12 804
United Kingdom	4.1	4.2	4.2	3.9	4.0	4.2	4.1	4.1	4.2	4.3	4.2	4.4	4.4	0.2	11	102 061
Iceland	4.6	4.3	4.1	3.0	2.7	3.1	3.1	3.2	3.1	3.0	2.8	2.7	2.7	.	.	.
Norway	3.4	3.3	3.3	3.0	3.2	3.2	3.1	2.9	2.9	2.9	2.9	3.0	2.9	-0.4	.	10 336

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	10.6	10.5	10.2	9.7	9.8	9.8	9.7	9.6	9.6	9.6	9.7	9.7	9.5	-0.8		569 635
EA-19	10.2	10.1	9.7	9.2	9.3	9.2	9.2	9.0	8.9	8.9	8.9	9.0	8.8	-0.8		398 970
Belgium	9.1	8.9	8.9	8.4	8.4	8.6	8.3	8.0	7.9	7.9	8.1	8.5	8.5	-0.4	20	16 736
Bulgaria	12.3	13.2	17.8	18.9	19.4	19.1	19.7	19.0	18.4	17.4	18.8	18.4	17.4	-0.4	2	2 648
Czechia	8.4	8.6	9.0	8.0	8.4	8.3	8.6	9.2	9.2	8.0	8.6	6.6	7.1	-1.8	22	4 845
Denmark	12.4	12.2	12.1	11.1	10.3	10.5	10.3	10.2	10.2	9.2	9.8	9.7	9.3	-2.8	18	12 430
Germany	8.1	7.9	7.7	7.4	7.4	7.0	6.9	6.7	6.6	6.5	6.4	6.1	5.9	-1.8	25	75 662
Estonia	0.7	0.7	0.7	0.7	0.4	0.6	0.8	0.6	0.5	0.5	0.4	0.5	0.4	-0.2	28	35
Ireland	10.3	11.1	10.3	7.7	5.7	6.5	5.7	5.5	6.0	6.0	6.6	6.7	6.5	-3.8	23	4 403
Greece	14.2	15.4	15.1	14.3	14.0	14.4	14.8	13.6	14.5	14.4	13.8	13.8	13.0	-2.1	8	9 114
Spain	13.7	13.5	12.4	11.2	11.5	11.0	10.2	9.6	10.0	9.9	10.1	10.0	9.9	-2.5	17	39 055
France	9.2	9.0	8.8	8.6	8.7	8.9	9.2	9.2	9.1	9.1	9.5	9.8	10.0	1.2	16	106 393
Croatia	14.3	14.0	13.5	13.0	12.5	12.8	12.2	11.7	12.6	13.0	13.5	13.5	13.7	0.2	5	2 534
Italy	12.5	12.6	11.9	11.4	12.0	11.9	12.4	12.5	12.5	13.0	12.4	13.0	12.5	0.6	11	90 833
Cyprus	12.7	11.7	10.3	9.8	10.3	10.8	11.1	10.8	11.6	11.9	11.6	11.3	11.0	0.7	15	730
Latvia	14.3	13.3	12.2	13.2	15.6	15.5	15.1	14.6	15.0	14.9	15.3	15.4	14.9	2.7	4	1 248
Lithuania	11.7	10.0	9.9	10.3	11.9	11.7	11.5	10.9	10.7	10.7	11.2	11.1	11.1	1.3	14	1 388
Luxembourg	2.9	3.0	3.5	2.6	2.1	2.1	2.1	2.1	2.1	2.3	2.3	2.5	2.7	-0.7	27	587
Hungary	17.6	18.5	17.9	17.9	18.1	19.6	19.8	19.8	19.8	18.9	18.3	18.0	17.6	-0.3	1	8 349
Malta	18.5	19.0	19.3	18.1	16.6	16.1	16.7	15.6	14.6	15.1	15.3	15.3	15.0	-4.3	3	541
Netherlands	8.5	7.6	7.4	7.2	7.1	6.3	6.1	5.5	5.9	6.0	6.2	5.8	5.7	-1.7	26	16 422
Austria	8.7	8.6	8.3	8.0	8.1	8.1	8.3	8.2	7.8	7.6	7.5	7.7	7.7	-0.7	21	11 851
Poland	13.2	12.6	12.8	13.8	12.5	14.2	13.5	12.8	12.5	11.9	11.7	11.9	11.8	-0.9	12	18 863
Portugal	16.8	16.6	15.6	14.7	15.3	13.5	12.2	11.8	10.7	10.7	11.0	12.3	12.7	-2.9	10	8 481
Romania	12.2	11.8	12.6	11.7	13.3	13.1	12.3	13.8	13.3	14.1	14.4	14.8	13.1	0.5	7	6 130
Slovenia	10.6	10.5	10.8	10.9	12.7	13.0	12.9	13.8	14.1	14.0	14.2	14.0	13.6	2.8	6	2 132
Slovakia	12.0	10.2	12.4	9.8	10.3	11.0	10.6	10.3	9.7	9.3	9.1	9.2	9.0	-3.4	19	2 512
Finland	11.5	11.2	10.6	10.3	10.8	11.1	11.6	11.7	11.3	11.3	11.4	11.7	11.2	0.6	13	10 848
Sweden	7.3	7.0	7.0	7.1	7.5	7.3	7.0	7.0	6.8	6.5	6.4	6.2	6.1	-1.0	24	12 804
United Kingdom	12.3	12.4	12.4	11.2	12.4	12.4	12.2	12.4	12.7	13.1	12.8	13.0	12.8	0.4	9	102 061
Iceland	11.7	10.8	10.7	8.8	8.7	9.5	9.4	9.5	9.0	8.1	7.8	5.4	·	·	·	·
Norway	8.0	7.7	7.9	7.2	7.8	7.7	7.3	7.0	7.2	7.4	7.5	7.7	7.5	-0.4	·	10 336

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	2.1	2.1	2.1	2.1	2.2	2.1	2.2	2.4	2.4	2.5	2.4	2.3	2.3	0.2		359 227
EA-19	2.1	2.0	2.0	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	0.2		249 130
Belgium	1.8	1.8	1.7	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.3	2.3	2.3	0.5	7	9 890
Bulgaria	0.7	0.6	0.4	0.5	0.5	0.5	0.5	0.8	0.8	0.9	0.9	0.8	0.8	0.4	21	417
Czechia	0.5	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.1	25	1 045
Denmark	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	2.3	2.2	0.4	9	6 426
Germany	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-0.1	23	21 951
Estonia	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	-0.1	22	176
Ireland	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	0.0	19	3 215
Greece	0.6	0.6	0.6	0.9	1.0	0.8	1.1	1.8	2.1	3.4	3.7	3.7	3.7	3.1	3	6 751
Spain	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.8	1.9	1.9	2.0	1.9	1.8	0.7	11	20 998
France	4.2	4.1	4.2	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	4.6	4.6	0.4	2	105 313
Croatia	0.8	0.8	0.8	0.9	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.3	1.1	0.3	18	555
Italy	3.3	3.5	3.5	3.1	2.9	2.9	2.9	3.9	3.6	3.8	3.7	2.8	3.0	-0.6	5	51 163
Cyprus	2.0	2.4	3.3	2.7	2.1	2.2	2.1	2.2	2.1	2.1	2.3	2.1	2.4	-0.9	6	472
Latvia	0.9	0.8	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	1.3	1.3	0.5	16	350
Lithuania	0.6	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	-0.1	27	210
Luxembourg	1.9	2.0	2.0	1.6	1.5	1.7	1.5	1.6	1.7	1.7	2.0	2.1	2.2	0.2	8	1 241
Hungary	0.7	0.7	0.8	0.8	0.9	1.6	1.6	1.8	2.0	1.9	1.9	1.8	1.8	1.0	10	2 254
Malta	0.6	0.5	0.5	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.0	26	58
Netherlands	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	0.5	15	10 454
Austria	3.1	3.0	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	0.3	4	12 130
Poland	1.4	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.9	1.7	0.3	12	8 054
Portugal	0.8	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.5	1.5	1.6	1.6	1.5	0.6	14	2 999
Romania	0.5	0.6	0.5	0.5	0.5	0.6	0.6	0.7	0.6	0.9	0.8	0.7	0.6	0.0	24	1 105
Slovenia	2.8	2.4	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.3	-0.8	17	539
Slovakia	1.0	0.8	0.8	0.7	0.8	0.8	0.8	1.0	1.1	1.1	1.0	1.0	1.0	0.2	20	823
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.1	28	396
Sweden	10.6	10.3	10.3	10.4	10.2	9.9	9.9	10.2	10.3	10.1	10.0	10.5	10.5	0.3	1	50 129
United Kingdom	1.5	1.5	1.4	1.5	1.6	1.8	1.6	1.7	1.7	1.7	1.7	1.7	1.7	0.3	13	40 111
Iceland	2.8	3.1	3.1	2.7	2.4	2.4	2.3	2.4	2.6	4.1	3.6	2.6	2.6	:		:
Norway	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.9	0.9	0.1		3 251

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	5.6	5.6	5.5	5.5	5.8	5.8	5.8	6.3	6.3	6.4	6.3	6.0	6.0	0.5		359 227
EA-19	5.4	5.3	5.3	5.2	5.5	5.3	5.4	5.9	5.9	6.0	6.0	5.6	5.5	0.3		249 130
Belgium	4.1	4.2	4.0	4.2	4.5	4.5	4.6	5.2	5.0	5.0	5.0	5.2	5.0	1.0	11	9 890
Bulgaria	2.3	1.9	1.4	1.7	1.9	2.0	2.0	2.8	2.9	3.0	3.2	2.9	2.7	1.4	21	417
Czechia	1.3	1.3	1.2	1.2	1.3	1.6	1.8	1.7	1.5	1.5	1.5	1.5	1.5	0.3	27	1 045
Denmark	3.6	3.7	3.9	4.2	4.5	4.5	4.6	4.6	5.0	4.8	5.1	4.9	4.8	0.9	12	6 426
Germany	1.7	1.6	1.6	1.5	1.7	1.6	1.8	1.8	1.8	1.8	1.9	1.8	1.7	0.1	24	21 951
Estonia	2.4	2.5	2.6	2.5	2.2	2.2	2.3	2.3	2.3	2.5	2.3	2.3	2.3	-0.3	23	176
Ireland	3.8	3.3	3.4	4.0	4.4	4.3	4.3	4.6	4.9	5.3	5.1	4.7	4.7	1.3	14	3 215
Greece	1.8	2.1	1.9	2.7	3.3	2.5	3.4	4.9	6.0	9.4	10.2	9.7	9.6	7.7	3	6 751
Spain	3.1	3.1	3.0	3.4	4.2	4.3	4.6	5.6	5.6	5.7	5.8	5.5	5.3	2.4	8	20 998
France	9.7	9.5	9.7	9.8	10.8	9.7	9.8	9.8	10.0	10.0	10.0	10.1	9.9	0.2	2	105 313
Croatia	2.2	2.2	2.3	2.4	2.5	2.9	3.0	3.0	3.0	3.1	3.5	3.5	3.0	0.7	19	555
Italy	8.6	8.6	8.5	7.6	7.0	7.0	7.1	8.9	8.4	8.7	8.6	6.7	7.0	-1.5	6	51 163
Cyprus	6.3	7.6	9.1	7.6	6.5	6.8	6.7	6.9	6.8	6.4	7.1	6.5	7.1	-2.0	5	472
Latvia	3.4	2.8	2.7	2.5	3.1	3.8	4.0	4.1	3.9	4.5	4.4	4.3	4.2	1.4	16	350
Lithuania	2.2	2.2	2.1	1.8	2.2	2.3	2.2	2.2	2.2	2.3	2.2	1.9	1.7	-0.4	25	210
Luxembourg	5.0	5.7	5.6	4.3	4.0	4.5	4.1	4.0	4.3	4.6	5.3	5.6	5.8	0.2	7	1 241
Hungary	1.8	1.8	2.1	2.1	2.4	4.2	4.4	4.7	5.1	5.0	5.0	4.5	4.7	2.6	13	2 254
Malta	1.7	1.7	1.4	1.4	1.6	4.1	1.6	1.6	1.7	1.8	2.1	1.9	1.6	0.2	26	58
Netherlands	2.8	2.6	2.6	2.6	3.0	3.0	3.1	3.2	3.5	4.3	3.7	3.8	3.7	1.1	17	10 454
Austria	7.5	7.5	7.3	7.5	8.0	8.0	8.2	8.3	8.2	8.1	8.1	8.3	7.8	0.5	4	12 130
Poland	4.3	4.5	4.1	4.4	4.7	4.9	4.8	4.8	4.7	4.7	5.0	5.7	5.0	0.9	10	8 054
Portugal	2.7	2.8	2.9	3.1	3.5	3.3	3.7	3.8	4.4	4.5	4.7	4.8	4.5	1.6	15	2 999
Romania	1.8	2.0	1.9	2.0	2.2	2.1	2.0	2.4	2.4	3.3	3.0	2.9	2.4	0.5	22	1 105
Slovenia	7.5	6.5	5.6	4.3	2.8	3.0	3.1	3.5	3.7	3.7	3.6	3.4	3.4	-2.2	18	539
Slovakia	3.0	2.8	2.7	2.6	2.8	2.7	2.7	3.5	3.5	3.5	3.1	3.1	2.9	0.2	20	823
Finland	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.5	0.3	0.4	0.4	0.2	28	396
Sweden	22.8	22.4	22.8	23.7	23.2	22.9	23.3	24.1	24.0	23.8	23.3	23.8	23.8	1.0	1	50 129
United Kingdom	4.4	4.3	4.3	4.3	5.0	5.5	4.8	5.1	5.2	5.1	5.1	4.9	5.1	0.8	9	40 111
Iceland	7.1	7.7	8.1	7.8	7.7	7.3	6.8	7.2	7.4	10.9	10.2	5.2	5.2	:	:	:
Norway	1.9	2.0	1.9	2.1	2.0	1.9	1.8	1.7	1.8	2.0	2.2	2.3	2.4	0.4		3 251

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 13: Direct taxes as % of GDP - Total

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	12.8	13.2	13.4	13.3	12.4	12.3	12.5	12.9	13.2	13.1	13.2	13.2	13.4	0.0		2 061 047
EA-19	11.8	12.3	12.7	12.5	11.8	11.7	12.0	12.5	12.9	12.8	12.9	12.9	13.1	0.5		1 469 551
Belgium	16.9	16.9	16.6	16.9	15.7	16.1	16.6	17.1	17.8	17.8	17.5	17.1	17.7	1.1	3	77 807
Bulgaria	4.8	5.0	7.7	6.3	5.5	5.1	4.8	4.9	5.4	5.7	5.7	5.6	6.0	-1.7	27	3 106
Czechia	8.6	8.6	8.8	7.8	7.1	6.8	7.0	7.0	7.2	7.3	7.2	7.6	7.7	-1.1	19	14 798
Denmark	30.5	29.0	28.8	28.2	28.6	28.7	28.7	29.4	30.4	33.3	30.8	30.0	29.9	1.0	1	87 515
Germany	10.7	11.5	11.9	12.2	11.3	10.8	11.2	11.8	12.2	12.2	12.4	12.8	13.0	1.2	10	427 367
Estonia	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.4	7.8	7.5	7.2	-0.1	24	1 710
Ireland	13.0	13.8	13.4	12.4	12.0	11.8	12.3	12.9	12.9	12.9	10.8	10.8	10.6	-2.8	14	31 247
Greece	9.2	8.4	8.4	8.4	8.8	8.4	9.3	10.9	10.6	9.8	9.7	10.3	10.1	1.8	15	18 273
Spain	11.3	12.1	13.3	10.9	9.8	9.7	9.9	10.6	10.8	10.7	10.7	10.5	10.7	-2.6	13	124 359
France	11.8	12.3	12.2	12.3	11.0	11.6	12.2	12.9	13.4	13.2	13.2	13.1	13.5	1.3	9	308 672
Croatia	6.1	6.8	7.3	7.1	7.1	6.6	6.4	6.3	6.5	6.3	6.1	6.5	6.3	-1.0	25	3 070
Italy	12.9	13.8	14.5	14.7	14.9	14.3	14.3	15.0	15.3	14.7	14.8	15.0	14.6	0.1	6	252 516
Cyprus	8.6	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.3	10.3	9.9	9.5	9.4	-2.5	17	1 836
Latvia	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	8.4	8.5	0.2	18	2 310
Lithuania	8.9	9.6	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.7	5.4	-3.7	28	2 264
Luxembourg	13.8	13.2	13.3	13.9	14.4	14.4	14.0	14.4	14.4	13.8	14.6	15.2	15.6	2.4	5	8 653
Hungary	8.8	9.2	10.1	10.3	9.7	7.8	6.3	6.8	6.6	6.8	7.0	7.5	7.4	-2.7	21	9 211
Malta	11.2	11.6	12.9	12.4	13.2	12.5	12.6	13.3	13.8	13.7	13.0	13.5	14.1	1.2	8	1 589
Netherlands	10.9	11.0	11.3	11.0	11.1	11.2	10.7	10.2	10.2	10.8	11.5	11.8	13.0	1.7	12	95 475
Austria	12.9	12.8	13.3	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	-0.3	11	48 143
Poland	6.9	7.4	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	7.1	7.4	-0.9	23	34 343
Portugal	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.1	11.4	11.0	10.9	10.2	10.1	1.0	16	19 719
Romania	5.3	6.0	6.6	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	-0.5	26	11 401
Slovenia	8.6	9.0	9.0	8.8	8.1	8.1	7.9	7.6	7.0	7.2	7.2	7.5	7.6	-1.5	20	3 249
Slovakia	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.8	7.3	7.3	7.4	0.9	22	6 239
Finland	17.2	17.1	17.3	17.1	15.8	15.7	16.1	15.9	16.5	16.7	16.9	16.7	17.0	-0.2	4	38 124
Sweden	20.9	21.1	20.1	18.7	18.5	18.2	17.6	17.4	17.8	17.8	18.4	18.8	18.9	-1.2	2	90 005
United Kingdom	15.5	15.6	15.8	16.8	15.0	15.0	14.9	14.2	14.1	13.7	13.9	14.2	14.5	-1.3	7	338 047
Iceland	17.8	18.2	18.1	17.2	15.5	15.4	16.3	16.7	17.3	18.6	17.4	33.3	:	:		:
Norway	21.9	22.3	21.2	21.8	19.8	20.7	21.3	20.9	19.0	17.4	16.0	15.5	16.1	-5.1		56 928

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	34.0	34.7	35.4	35.3	33.6	33.2	33.3	33.6	34.0	33.9	34.2	34.2	34.3	-1.0		2 061 047
EA-19	30.7	31.7	32.6	32.6	31.1	30.8	31.2	31.7	32.2	31.9	32.2	32.3	32.6	0.0		1 469 551
Belgium	39.0	39.0	38.6	38.8	36.7	37.3	37.9	38.1	39.1	39.2	38.8	38.5	39.5	1.0	7	77 807
Bulgaria	15.7	16.9	24.5	20.6	20.3	19.5	19.1	18.4	18.9	19.9	19.5	19.4	20.4	-4.1	25	3 106
Czechia	25.0	25.3	25.5	23.5	22.0	20.8	20.7	20.3	20.6	21.6	21.2	21.8	21.8	-3.6	22	14 798
Denmark	63.5	62.5	62.1	62.9	63.5	63.8	63.7	64.2	65.7	68.2	66.4	65.3	65.4	3.3	1	87 515
Germany	28.9	30.7	31.7	32.3	29.9	29.4	30.2	31.1	32.0	32.1	32.4	33.0	33.3	1.6	11	427 367
Estonia	23.2	22.9	23.5	24.6	21.2	19.8	19.9	20.8	22.7	23.0	23.4	22.4	22.1	-1.4	21	1 710
Ireland	43.1	44.1	43.6	42.8	42.7	42.6	43.8	45.5	44.8	44.8	46.0	45.8	46.1	2.5	2	31 247
Greece	28.8	27.1	26.4	26.3	28.5	26.1	27.8	30.4	29.6	27.2	26.6	26.7	26.1	-0.3	18	18 273
Spain	32.1	33.6	36.4	33.9	33.0	31.0	31.7	33.0	32.6	31.9	31.7	31.4	31.6	-4.8	12	124 359
France	27.6	28.3	28.4	28.8	26.2	27.4	28.1	28.9	29.3	28.9	29.0	28.7	29.0	0.5	15	308 672
Croatia	16.9	18.5	19.7	19.3	19.6	18.4	18.2	17.6	17.9	17.1	16.4	17.2	16.6	-3.1	28	3 070
Italy	33.2	34.4	35.1	35.7	35.8	34.6	34.4	34.4	35.1	34.1	34.3	35.4	34.8	-0.3	9	252 516
Cyprus	27.4	28.7	32.9	31.9	30.2	29.5	31.8	31.2	32.7	30.8	29.8	28.8	27.6	-5.3	16	1 836
Latvia	26.8	27.5	29.3	32.4	25.5	26.0	25.8	26.4	26.4	26.3	26.2	27.1	27.6	-1.7	17	2 310
Lithuania	30.6	31.7	30.2	30.2	19.7	16.3	16.0	17.9	18.4	18.3	18.8	19.0	18.2	-12.0	27	2 264
Luxembourg	36.5	36.8	36.5	37.8	37.5	38.3	37.7	37.4	37.4	36.6	38.9	39.9	40.3	3.8	6	8 653
Hungary	24.2	25.3	25.7	26.2	24.8	21.1	17.2	17.7	17.4	17.8	18.0	19.0	19.4	-6.3	26	9 211
Malta	35.5	36.3	39.2	38.5	40.6	39.0	39.3	40.9	42.3	42.3	42.3	43.4	44.0	4.8	3	1 589
Netherlands	31.2	30.5	31.7	30.5	31.6	31.6	30.3	28.7	28.3	29.1	31.1	30.7	33.4	1.7	10	95 475
Austria	31.3	31.6	32.7	33.4	30.7	30.9	31.0	31.3	32.0	32.3	32.9	30.8	31.1	-1.5	13	48 143
Poland	20.9	21.9	23.9	24.6	23.0	21.3	21.2	21.8	21.1	21.3	21.4	21.3	21.5	-2.4	23	34 343
Portugal	26.0	26.6	28.8	29.3	28.8	28.0	29.3	28.8	33.5	32.1	31.5	30.0	29.4	0.6	14	19 719
Romania	19.1	21.0	23.1	23.9	23.5	21.9	21.5	20.9	21.7	22.6	23.6	24.9	24.4	1.3	19	11 401
Slovenia	22.6	23.8	24.4	24.0	22.3	21.7	21.4	20.4	19.2	19.7	19.8	20.5	20.7	-3.7	24	3 249
Slovakia	20.0	21.8	22.0	23.2	20.3	20.1	20.1	20.6	21.1	22.1	22.9	22.7	22.3	0.3	20	6 239
Finland	40.9	40.5	41.6	41.6	38.5	38.4	38.2	37.2	37.9	38.1	38.5	38.0	39.3	-2.3	8	38 124
Sweden	45.0	45.9	44.8	42.6	42.0	42.0	41.5	40.9	41.5	41.8	42.6	42.5	42.7	-2.1	4	90 005
United Kingdom	46.2	46.5	46.8	48.7	46.4	44.7	43.9	42.7	42.7	42.2	42.3	42.5	42.6	-4.2	5	338 047
Iceland	45.2	45.3	46.8	49.8	49.6	47.5	48.8	49.0	50.2	49.9	48.9	66.0	·	·	·	·
Norway	51.3	52.1	50.2	52.6	48.1	49.3	50.8	50.4	47.8	44.7	41.6	40.1	41.3	-8.9	·	56 928

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	8.8	8.9	9.0	9.2	9.0	8.9	8.9	9.2	9.4	9.4	9.4	9.3	9.4	0.4		1 445 737
EA-19	8.1	8.3	8.5	8.7	8.7	8.5	8.6	9.0	9.2	9.2	9.2	9.1	9.2	0.7		1 034 830
Belgium	12.4	11.9	11.8	12.2	12.0	12.1	12.3	12.5	13.0	13.0	12.6	12.1	12.1	0.3	4	53 136
Bulgaria	2.6	2.5	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	3.0	3.3	0.3	27	1 696
Czechia	4.2	3.9	4.1	3.5	3.4	3.3	3.5	3.6	3.7	3.7	3.6	3.8	4.0	-0.1	22	7 683
Denmark	25.7	24.0	24.1	24.0	25.0	24.9	24.9	25.2	26.0	29.0	26.4	25.6	25.4	1.3	1	74 416
Germany	7.8	8.0	8.4	9.0	8.9	8.1	8.2	8.6	8.9	8.9	9.0	9.1	9.4	1.0	6	306 645
Estonia	5.5	5.5	5.8	6.1	5.6	5.3	5.1	5.2	5.4	5.7	5.7	5.8	5.7	-0.1	18	1 344
Ireland	9.1	9.5	9.5	9.0	8.9	8.7	9.1	9.6	9.4	9.4	7.5	7.5	7.3	-2.2	13	21 499
Greece	4.4	4.3	4.5	4.5	4.4	4.0	4.7	6.9	5.9	5.9	5.7	5.8	6.2	1.7	17	11 148
Spain	6.6	7.0	7.6	7.1	6.8	7.1	7.4	7.6	7.7	7.7	7.3	7.3	7.5	-0.1	12	87 169
France	7.9	7.8	7.7	7.9	7.8	7.7	7.9	8.5	8.8	8.8	8.8	8.7	8.7	1.0	10	198 929
Croatia	3.5	3.6	3.9	3.8	3.9	3.5	3.4	3.7	3.8	3.9	3.5	3.6	3.3	-0.6	26	1 615
Italy	10.1	10.5	10.9	11.3	11.3	11.3	11.2	11.9	11.9	11.9	12.1	11.9	11.8	0.9	5	203 121
Cyprus	3.1	3.8	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.8	3.1	-2.2	28	606
Latvia	5.4	5.6	5.7	6.0	5.4	6.2	5.6	5.7	5.8	5.9	5.9	6.3	6.6	0.9	15	1 777
Lithuania	6.8	6.8	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.8	4.0	3.9	-2.7	23	1 625
Luxembourg	7.2	7.5	7.2	8.0	7.9	7.9	8.2	8.4	8.7	8.7	9.1	9.4	9.1	1.9	9	5 058
Hungary	6.4	6.6	7.1	7.5	7.2	6.4	4.8	5.3	5.0	4.9	4.9	4.9	5.1	-2.0	20	6 313
Malta	6.3	6.7	5.9	5.7	6.4	5.9	6.4	6.6	6.8	6.6	6.2	6.6	6.9	1.0	14	780
Netherlands	6.1	6.4	6.7	6.5	7.7	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	1.7	11	61 535
Austria	9.5	9.5	9.7	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	-0.4	7	34 500
Poland	4.3	4.6	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	5.0	-0.2	21	23 249
Portugal	5.0	5.1	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.5	1.2	16	12 613
Romania	2.3	2.8	3.2	3.2	3.3	3.2	3.3	3.4	3.4	3.5	3.7	3.6	3.6	0.4	24	6 667
Slovenia	5.4	5.6	5.5	5.7	5.7	5.6	5.6	5.7	5.1	5.0	5.1	5.2	5.1	-0.3	19	2 211
Slovakia	3.0	2.9	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	0.5	25	2 856
Finland	12.9	12.8	12.5	12.7	12.7	12.0	12.3	12.5	12.8	13.4	13.3	13.0	12.6	0.1	3	28 277
Sweden	17.1	17.2	16.3	15.9	15.6	14.8	14.4	14.7	14.9	14.9	15.1	15.7	15.8	-0.5	2	74 943
United Kingdom	9.7	9.8	10.1	10.1	9.9	9.6	9.6	9.1	9.0	8.8	9.0	9.1	9.2	-0.9	8	214 325
Iceland	14.2	14.2	13.8	13.6	12.1	12.1	12.8	13.0	13.4	13.4	13.3	13.8	13.8	.	.	.
Norway	9.5	8.9	9.3	8.9	9.9	9.9	9.7	9.7	9.9	9.8	10.8	10.7	10.2	0.8	.	36 003

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	23.4	23.5	23.8	24.2	24.4	23.8	23.6	24.0	24.2	24.3	24.3	24.0	24.1	0.3		1 445 737
EA-19	21.3	21.4	21.9	22.7	22.8	22.4	22.3	22.8	23.0	23.0	23.1	22.8	22.9	1.1		1 034 830
Belgium	28.5	27.6	27.3	28.0	28.0	28.0	28.2	27.9	28.5	28.6	27.9	27.4	27.0	-0.4	7	53 136
Bulgaria	8.7	8.4	9.5	9.0	10.2	10.9	10.7	10.7	10.2	11.3	10.7	10.5	11.1	1.6	25	1 696
Czechia	12.3	11.6	11.8	10.5	10.7	10.1	10.5	10.4	10.6	11.0	10.5	11.0	11.3	-0.4	24	7 683
Denmark	53.6	51.7	52.0	53.7	55.7	55.3	55.3	55.1	56.3	59.3	57.0	55.8	55.6	3.6	1	74 416
Germany	21.0	21.5	22.4	23.8	23.3	22.1	21.9	22.7	23.3	23.4	23.5	23.5	23.9	1.5	8	306 645
Estonia	18.4	18.1	18.4	19.5	16.0	15.9	16.1	16.4	17.2	17.6	17.2	17.3	17.4	-1.0	17	1 344
Ireland	30.3	30.3	30.7	31.1	31.8	31.4	32.5	33.9	32.8	32.6	32.0	32.0	31.7	1.0	3	21 499
Greece	13.7	14.0	14.2	14.3	14.5	12.4	14.1	19.3	16.6	16.3	15.5	15.1	15.9	1.7	18	11 148
Spain	18.6	19.5	20.8	22.1	22.8	22.6	23.6	23.7	23.3	22.9	21.8	21.7	22.1	1.4	11	87 169
France	18.4	18.0	17.9	18.5	18.5	18.2	18.2	19.1	19.4	19.3	19.2	19.1	18.7	0.7	16	198 929
Croatia	9.6	9.8	10.5	10.4	10.6	9.6	9.8	10.3	10.6	10.5	9.5	9.6	8.7	-1.8	28	1 615
Italy	26.0	26.2	26.3	27.4	27.0	27.4	26.9	27.4	27.5	27.7	28.2	28.1	28.0	1.7	5	203 121
Cyprus	9.9	11.9	14.8	12.3	10.4	10.8	11.0	11.2	8.8	7.9	8.2	8.6	9.1	-5.6	27	606
Latvia	19.3	19.5	20.1	21.4	19.4	21.8	19.7	19.7	19.8	19.9	19.8	20.4	21.2	1.1	14	1 777
Lithuania	23.4	22.5	21.7	21.2	13.5	12.7	12.8	12.9	13.3	13.2	13.3	13.4	13.0	-8.6	23	1 625
Luxembourg	19.0	21.0	19.8	21.6	20.6	20.9	22.1	21.8	22.7	23.1	24.4	24.6	23.5	3.7	9	5 058
Hungary	17.6	18.1	18.0	19.0	18.5	17.1	13.2	13.7	13.1	12.9	12.7	12.3	13.3	-4.7	22	6 313
Malta	20.1	20.9	18.1	17.9	19.7	18.5	20.0	20.3	21.0	20.3	20.1	21.0	21.6	3.5	12	780
Netherlands	17.5	17.7	18.7	18.1	21.9	21.5	20.6	19.2	18.7	18.6	20.1	18.4	21.5	2.8	13	61 535
Austria	23.1	23.5	23.9	24.7	23.7	23.5	23.4	23.7	23.7	24.3	24.9	22.3	22.3	-1.6	10	34 500
Poland	13.0	13.7	14.9	15.5	14.5	13.8	13.6	13.9	14.0	14.3	14.4	14.4	14.6	-0.4	19	23 249
Portugal	16.2	16.2	16.6	16.9	18.4	17.6	18.5	18.3	22.6	22.5	21.2	19.8	18.8	2.2	15	12 613
Romania	8.2	9.9	11.2	12.0	13.1	12.3	11.7	12.3	12.3	12.8	13.1	14.1	14.3	3.1	20	6 667
Slovenia	14.3	15.0	14.7	15.7	15.6	15.0	15.2	15.3	13.9	13.8	13.9	14.3	14.1	-0.6	21	2 211
Slovakia	9.5	9.9	9.9	10.6	9.7	9.5	9.9	10.4	9.7	9.6	9.7	10.3	10.2	0.3	26	2 856
Finland	30.6	30.3	30.2	30.8	31.1	29.5	29.2	29.3	29.3	30.6	30.2	29.6	29.2	-1.0	4	28 277
Sweden	36.6	37.4	36.3	36.1	35.3	34.2	33.9	34.6	34.7	35.0	35.1	35.4	35.5	-0.7	2	74 943
United Kingdom	29.0	29.2	29.9	29.4	30.6	28.7	28.2	27.4	27.4	27.1	27.4	27.1	27.0	-3.0	6	214 325
Iceland	36.0	35.2	35.7	39.2	38.7	37.3	38.3	38.2	38.8	35.8	37.5	27.4	·	·	·	·
Norway	22.2	20.7	22.2	21.5	24.1	23.6	23.1	23.4	24.8	25.4	28.0	27.5	26.1	3.9	·	36 003

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	2.9	3.2	3.2	2.9	2.2	2.4	2.4	2.5	2.5	2.4	2.5	2.6	2.7	-0.5		417 859
EA-19	2.7	3.1	3.2	2.9	2.1	2.2	2.4	2.4	2.5	2.4	2.5	2.6	2.7	-0.5		303 909
Belgium	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	0.7	4	18 110
Bulgaria	1.8	2.0	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	2.1	2.3	-1.9	19	1 173
Czechia	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.5	-1.0	5	6 673
Denmark	3.4	3.7	3.2	2.6	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.9	3.0	-0.1	9	8 867
Germany	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.3	2.6	2.7	-0.1	15	88 655
Estonia	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	-0.1	27	366
Ireland	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	-0.6	13	8 279
Greece	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.1	2.5	1.9	-0.3	22	3 510
Spain	3.9	4.2	4.8	2.9	2.4	2.0	1.9	2.3	2.2	2.1	2.4	2.3	2.3	-2.5	18	27 100
France	2.5	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	2.6	2.9	-0.1	11	66 836
Croatia	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	-0.7	17	1 139
Italy	2.3	2.8	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	-1.1	20	35 598
Cyprus	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.7	5.7	-0.5	2	1 111
Latvia	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	-0.9	26	427
Lithuania	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	-1.0	28	631
Luxembourg	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	5.2	-0.1	3	2 902
Hungary	2.1	2.3	2.7	2.6	2.1	1.1	1.1	1.3	1.2	1.5	1.7	2.2	1.9	-0.8	23	2 410
Malta	3.7	4.1	6.0	5.9	5.9	5.7	5.4	5.9	6.2	6.0	6.1	6.3	6.5	0.5	1	731
Netherlands	3.4	3.4	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	-0.1	7	24 190
Austria	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	0.0	16	9 359
Poland	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	1.9	-0.8	24	9 011
Portugal	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.0	3.2	-0.2	8	6 281
Romania	2.7	2.8	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	-1.0	21	3 767
Slovenia	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	1.8	-1.4	25	764
Slovakia	2.7	2.8	2.9	3.0	2.5	2.5	2.4	2.4	2.9	3.3	3.7	3.5	3.5	0.5	6	2 933
Finland	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	2.7	-1.0	14	6 127
Sweden	3.4	3.4	3.6	2.6	2.6	3.1	3.0	2.5	2.7	2.6	2.9	2.9	2.9	-0.7	10	13 893
United Kingdom	3.4	3.5	3.3	2.9	2.6	3.0	2.9	2.7	2.6	2.5	2.4	2.7	2.9	-0.5	12	67 017
Iceland	2.0	2.4	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	2.5	.	.	.
Norway	11.5	12.5	10.8	12.0	8.9	9.8	10.7	10.3	8.3	6.6	4.5	4.0	5.1	-5.7	.	18 107

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	7.6	8.3	8.6	7.6	5.9	6.3	6.5	6.5	6.4	6.3	6.4	6.7	7.0	-1.6		417 859
EA-19	7.1	8.0	8.3	7.4	5.5	5.9	6.2	6.2	6.2	6.0	6.2	6.5	6.7	-1.6		303 909
Belgium	7.2	8.0	7.9	7.5	5.4	5.9	6.4	6.7	6.8	6.9	7.4	7.8	9.2	1.3	8	18 110
Bulgaria	5.9	6.8	13.1	9.8	8.8	7.4	6.9	6.3	7.3	7.1	7.4	7.3	7.7	-5.4	12	1 173
Czechia	12.1	12.9	12.9	12.1	10.4	9.8	9.5	9.2	9.3	9.8	10.0	10.1	9.8	-3.1	6	6 673
Denmark	7.2	8.0	6.8	5.7	4.2	5.0	4.8	5.7	6.1	5.8	6.1	6.3	6.6	-0.2	15	8 867
Germany	6.3	7.4	7.4	6.6	4.9	5.6	6.5	6.7	6.3	6.2	6.1	6.8	6.9	-0.5	13	88 655
Estonia	4.7	4.8	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	-0.4	28	366
Ireland	11.1	12.0	11.0	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.3	11.6	12.2	1.2	4	8 279
Greece	10.2	8.2	7.2	6.7	8.2	7.9	6.1	3.0	3.2	5.2	5.9	6.4	5.0	-2.2	25	3 510
Spain	11.1	11.6	13.1	9.0	8.0	6.4	6.1	7.0	6.6	6.3	7.1	6.9	6.9	-6.2	14	27 100
France	5.7	7.0	7.1	7.0	4.2	5.5	6.1	6.0	6.1	5.8	5.8	5.6	6.3	-0.8	18	66 836
Croatia	6.3	7.7	8.3	7.9	7.0	5.4	6.6	5.6	5.6	4.8	5.0	5.9	6.2	-2.1	19	1 139
Italy	5.8	7.1	7.6	7.1	5.7	5.5	5.3	5.4	5.8	5.0	4.7	5.0	4.9	-2.7	26	35 598
Cyprus	13.4	15.4	17.0	18.4	18.5	17.4	19.5	18.1	20.4	18.9	17.7	17.2	16.7	-0.3	2	1 111
Latvia	6.8	7.4	8.9	10.7	5.6	3.4	4.9	5.6	5.5	5.2	5.3	5.4	5.1	-3.8	22	427
Lithuania	7.1	9.1	8.4	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	-3.4	24	631
Luxembourg	15.4	13.9	14.6	14.3	14.6	15.3	13.4	13.3	12.4	11.4	11.9	12.1	13.5	-1.1	3	2 902
Hungary	5.6	6.3	6.9	6.5	5.4	3.1	3.1	3.3	3.2	4.0	4.3	5.6	5.1	-1.9	23	2 410
Malta	11.7	12.9	18.3	18.4	18.3	18.0	16.8	18.1	19.1	18.6	19.8	20.1	20.3	1.9	1	731
Netherlands	9.7	9.5	9.6	9.1	6.0	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	-1.1	9	24 190
Austria	5.5	5.5	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	5.8	6.0	-0.1	20	9 359
Poland	6.5	7.1	7.9	7.9	7.2	6.2	6.3	6.5	5.5	5.5	5.7	5.5	5.6	-2.2	21	9 011
Portugal	8.5	9.0	10.9	11.1	9.2	9.0	9.7	8.6	9.6	8.3	9.1	8.9	9.4	-1.5	7	6 281
Romania	9.7	9.9	10.5	10.7	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	-2.5	11	3 767
Slovenia	7.2	7.7	8.6	6.7	4.9	5.0	4.5	3.3	3.3	3.9	4.0	4.3	4.9	-3.7	27	764
Slovakia	8.5	9.7	10.0	10.5	8.6	8.8	8.4	8.4	9.5	10.6	11.5	10.8	10.5	0.5	5	2 933
Finland	7.6	7.7	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	-2.7	17	6 127
Sweden	7.4	7.5	8.0	6.0	6.0	7.2	7.0	5.8	6.2	6.2	6.8	6.5	6.6	-1.4	16	13 893
United Kingdom	10.3	10.4	9.9	8.5	8.0	8.9	8.4	8.1	7.8	7.6	7.4	8.1	8.4	-1.4	10	67 017
Iceland	5.0	5.9	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	·	·	·	·
Norway	26.9	29.3	25.7	29.0	21.7	23.5	25.5	24.9	20.7	17.1	11.7	10.4	13.1	-12.6	·	18 107

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 19: Direct taxes as % of GDP - Other

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	1.1	1.1	1.1	1.3	1.2	1.1	1.2	1.2	1.3	1.3	1.3	1.3	1.3	0.1		197 452
EA-19	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.2	1.2	1.2	1.2	1.2	0.2		130 812
Belgium	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.6	1.5	1.5	0.1	5	6 561
Bulgaria	0.4	0.5	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	-0.1	20	237
Czechia	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.0	26	443
Denmark	1.3	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.6	1.5	1.6	1.5	1.4	-0.1	6	4 232
Germany	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.9	1.0	1.1	1.1	1.0	0.3	10	32 067
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	
Ireland	0.5	0.6	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	-0.1	19	1 469
Greece	1.6	1.5	1.6	1.7	1.8	1.9	2.5	2.9	3.5	2.1	1.9	2.0	2.0	0.4	2	3 615
Spain	0.8	0.9	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	1.0	0.9	0.0	11	10 090
France	1.5	1.4	1.5	1.4	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	0.4	3	42 907
Croatia	0.4	0.4	0.4	0.4	0.7	1.2	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.3	14	316
Italy	0.6	0.5	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.8	0.3	12	13 797
Cyprus	1.3	0.4	0.4	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.2	16	119
Latvia	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	24	106
Lithuania	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	27	8
Luxembourg	0.8	0.7	0.7	0.7	0.9	0.8	0.8	0.9	0.9	0.8	1.0	1.2	1.3	0.5	8	693
Hungary	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.1	23	488
Malta	1.2	0.8	0.9	0.7	0.9	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	-0.2	13	78
Netherlands	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.1	7	9 750
Austria	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	0.1	9	4 285
Poland	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.4	0.1	21	2 084
Portugal	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.4	0.4	0.4	0.4	0.4	0.0	22	825
Romania	0.3	0.3	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.1	18	967
Slovenia	0.4	0.4	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.2	15	274
Slovakia	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.5	-0.1	17	449
Finland	1.1	1.1	1.0	1.1	1.1	1.2	1.2	1.2	1.4	1.4	1.5	1.5	1.7	0.7	4	3 720
Sweden	0.5	0.5	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.0	25	1 169
United Kingdom	2.3	2.3	2.3	3.7	2.5	2.4	2.5	2.4	2.5	2.4	2.4	2.4	2.4	0.1	1	56 705
Iceland	1.7	1.7	1.9	1.7	1.8	2.3	1.8	1.8	1.8	2.0	1.7	17.0	:	:		:
Norway	0.9	0.9	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.8	0.8	-0.2		2 818

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	3.0	2.9	3.0	3.4	3.2	3.0	3.2	3.1	3.4	3.3	3.4	3.4	3.3	0.3		197 452
EA-19	2.4	2.3	2.4	2.4	2.7	2.5	2.7	2.6	2.9	2.9	2.9	3.0	2.9	0.5		130 812
Belgium	3.2	3.3	3.3	3.2	3.2	3.4	3.3	3.5	3.8	3.7	3.6	3.4	3.3	0.0	6	6 561
Bulgaria	1.2	1.7	1.9	1.9	1.2	1.3	1.5	1.4	1.4	1.5	1.5	1.6	1.6	-0.3	20	237
Czechia	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	-0.1	25	443
Denmark	2.8	2.8	3.3	3.5	3.6	3.5	3.6	3.4	3.4	3.1	3.4	3.2	3.2	-0.2	8	4 232
Germany	1.7	1.7	1.9	1.9	1.7	1.7	1.8	1.6	2.3	2.6	2.8	2.7	2.5	0.6	11	32 067
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	
Ireland	1.7	1.8	1.9	2.1	2.6	2.6	3.4	3.5	3.7	4.0	2.7	2.3	2.2	0.3	13	1 469
Greece	4.9	4.9	5.0	5.3	5.9	5.9	7.5	8.0	9.8	5.7	5.3	5.2	5.2	0.2	2	3 615
Spain	2.4	2.4	2.5	2.7	2.2	2.1	2.0	2.2	2.7	2.8	2.8	2.9	2.6	0.1	10	10 090
France	3.4	3.3	3.4	3.3	3.5	3.6	3.8	3.8	3.8	3.9	4.0	4.0	4.0	0.6	3	42 907
Croatia	1.1	1.0	1.0	1.0	1.9	3.4	1.8	1.7	1.7	1.8	1.9	1.8	1.7	0.7	18	316
Italy	1.4	1.2	1.2	1.2	3.0	1.7	2.3	1.7	1.9	1.4	1.4	2.3	1.9	0.7	15	13 797
Cyprus	4.1	1.3	1.2	1.2	1.3	1.3	1.3	2.0	3.5	4.0	3.9	3.1	1.8	0.6	16	119
Latvia	0.7	0.6	0.3	0.3	0.5	0.7	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.0	22	106
Lithuania	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.1	-0.1	27	8
Luxembourg	2.1	1.9	2.0	2.0	2.3	2.1	2.2	2.3	2.2	2.2	2.7	3.2	3.2	1.2	7	693
Hungary	1.0	0.9	0.8	0.8	1.0	0.9	0.8	0.7	1.2	0.9	1.0	1.0	1.0	0.3	24	488
Malta	3.7	2.5	2.8	2.2	2.6	2.5	2.5	2.5	2.3	3.4	2.4	2.2	2.2	-0.7	12	78
Netherlands	3.9	3.3	3.4	3.3	3.7	3.7	3.6	3.6	3.7	3.6	3.6	3.5	3.4	0.0	5	9 750
Austria	2.7	2.7	2.6	2.6	2.7	2.6	2.6	2.5	3.1	2.9	2.7	2.7	2.8	0.1	9	4 285
Poland	1.4	1.2	1.1	1.2	1.3	1.3	1.2	1.4	1.5	1.5	1.4	1.4	1.3	0.2	21	2 084
Portugal	1.4	1.4	1.3	1.3	1.3	1.4	1.2	1.8	1.3	1.3	1.2	1.2	1.2	-0.1	23	825
Romania	1.1	1.2	1.4	1.2	1.4	1.9	1.7	1.8	2.0	2.0	2.1	2.2	2.1	0.7	14	967
Slovenia	1.1	1.1	1.1	1.6	1.7	1.8	1.7	1.8	2.0	2.0	1.9	1.8	1.7	0.6	17	274
Slovakia	2.0	2.2	2.1	2.1	2.0	1.9	1.8	1.9	1.9	1.8	1.6	1.7	1.6	-0.5	19	449
Finland	2.7	2.5	2.4	2.7	2.7	2.9	2.7	2.9	3.1	3.1	3.3	3.4	3.8	1.4	4	3 720
Sweden	1.0	1.0	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.7	0.6	0.6	0.0	26	1 169
United Kingdom	6.9	6.9	7.0	10.8	7.8	7.2	7.3	7.3	7.5	7.4	7.4	7.2	7.1	0.2	1	56 705
Iceland	4.3	4.2	4.8	5.0	5.6	7.2	5.3	5.3	5.3	5.4	4.9	33.6	:	:	:	:
Norway	2.2	2.1	2.3	2.2	2.4	2.2	2.2	2.2	2.3	2.3	1.9	2.1	2.0	-0.3		2 818

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	11.7	11.6	11.5	11.8	12.2	12.0	12.1	12.1	12.2	12.1	11.9	12.1	12.2	0.7		1 871 133
EA-19	13.6	13.5	13.3	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.0	14.1	0.7		1 575 181
Belgium	13.3	13.2	13.3	13.7	14.2	13.9	14.1	14.3	14.4	14.4	14.4	13.7	13.7	0.3	8	59 945
Bulgaria	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.5	7.9	7.9	7.8	8.4	0.7	22	4 324
Czechia	14.7	14.9	15.0	14.9	14.2	14.5	14.7	14.8	14.8	14.5	14.4	14.7	15.0	0.0	3	28 789
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	28	143
Germany	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.0	15.0	15.2	15.3	0.7	2	502 231
Estonia	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	10.9	11.1	11.2	11.2	0.8	17	2 636
Ireland	3.8	3.9	4.1	4.4	5.2	5.0	5.3	4.8	5.0	4.9	3.9	3.9	3.9	-0.2	26	11 428
Greece	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.6	10.9	11.5	0.8	16	20 746
Spain	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.8	11.5	11.7	11.4	11.4	11.5	-0.4	15	134 698
France	15.9	16.0	15.8	15.8	16.4	16.2	16.3	16.5	16.8	17.0	16.8	16.8	16.9	1.1	1	387 516
Croatia	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	0.3	14	5 807
Italy	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	12.8	12.8	0.5	10	220 876
Cyprus	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.4	8.7	1.9	20	1 710
Latvia	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.3	8.4	0.5	23	2 259
Lithuania	8.9	9.1	9.1	9.5	12.6	11.7	11.1	10.8	10.8	11.1	11.6	12.1	12.3	3.2	12	5 170
Luxembourg	10.6	10.0	10.0	10.5	11.5	10.9	10.8	11.2	11.1	10.7	10.8	10.8	11.1	1.1	18	6 123
Hungary	12.2	12.3	13.4	13.4	12.8	11.8	12.9	12.9	12.8	12.8	13.0	13.5	12.7	-0.7	11	15 784
Malta	6.0	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.2	5.2	5.3	-0.3	25	595
Netherlands	12.1	13.0	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	1.4	7	101 913
Austria	13.9	13.8	13.5	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	1.0	4	53 826
Poland	12.3	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.3	12.2	12.5	12.8	12.9	1.0	9	60 484
Portugal	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	1.1	19	17 929
Romania	9.6	9.7	9.6	9.0	9.0	8.7	9.1	8.7	8.6	8.5	8.1	8.0	8.5	-1.1	21	15 855
Slovenia	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.5	14.3	14.4	14.5	14.5	1.0	6	6 240
Slovakia	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.7	14.1	14.5	3.0	5	12 335
Finland	11.5	11.7	11.5	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	12.8	12.1	0.6	13	27 003
Sweden	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	2.7	2.8	0.1	27	13 107
United Kingdom	6.2	6.3	6.2	6.4	6.3	6.3	6.3	6.3	6.2	6.0	6.1	6.3	6.5	0.3	24	151 660
Iceland	3.1	3.2	2.9	2.6	2.8	3.8	3.8	3.5	3.6	3.5	3.5	3.4	·	·	·	·
Norway	8.7	8.5	8.7	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.4	10.6	10.3	1.6	·	36 624

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	31.3	30.7	30.3	31.2	32.9	32.3	32.0	31.7	31.5	31.3	30.9	31.1	31.2	0.9		1 871 133
EA-19	35.7	34.9	34.4	35.3	36.7	36.5	36.1	35.7	35.4	35.3	35.0	35.1	34.9	0.6		1 575 181
Belgium	30.6	30.5	31.0	31.5	33.3	32.3	32.2	31.9	31.6	31.5	31.8	31.0	30.4	-0.5	15	59 945
Bulgaria	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	27.0	28.4	4.0	19	4 324
Czechia	43.0	43.9	43.4	44.8	44.0	44.6	43.4	43.1	42.4	42.9	42.3	42.3	42.5	-1.0	2	28 789
Denmark	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	28	143
Germany	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.4	39.2	39.1	39.2	0.0	5	502 231
Estonia	34.0	32.8	33.1	36.4	36.8	38.4	36.8	35.2	34.7	33.8	33.4	33.4	34.1	0.9	11	2 636
Ireland	12.7	12.3	13.4	15.3	18.4	18.1	18.8	17.1	17.4	17.0	16.6	16.7	16.9	3.5	25	11 428
Greece	33.6	33.0	33.7	33.8	33.1	34.2	31.8	30.6	30.0	28.9	29.0	28.3	29.6	-4.1	17	20 746
Spain	33.8	33.1	32.7	37.3	40.8	38.4	38.6	36.5	34.9	34.6	33.9	34.2	34.2	1.5	10	134 698
France	37.1	37.0	37.0	37.1	38.8	38.3	37.6	37.1	37.0	37.2	36.8	36.7	36.4	-0.7	7	387 516
Croatia	32.0	31.3	31.1	31.8	33.2	32.7	32.9	31.9	30.8	32.2	32.1	31.3	31.4	0.3	14	5 807
Italy	30.7	29.0	29.8	31.0	31.7	31.4	31.2	30.1	30.2	30.0	30.2	30.2	30.4	0.6	16	220 876
Cyprus	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.1	25.4	25.7	6.8	23	1 710
Latvia	28.4	28.0	27.7	28.4	33.5	30.4	30.6	29.8	28.9	28.3	27.8	26.6	27.0	-0.7	21	2 259
Lithuania	30.4	30.3	30.3	31.1	41.8	41.5	40.8	40.1	40.2	40.4	40.1	40.9	41.5	11.2	3	5 170
Luxembourg	27.9	27.8	27.5	28.4	29.9	29.0	29.1	29.2	29.0	28.3	28.8	28.3	28.5	1.0	18	6 123
Hungary	33.5	33.6	34.1	34.0	32.9	31.8	35.4	33.7	33.8	33.7	33.5	34.5	33.2	-0.8	13	15 784
Malta	18.9	18.3	17.0	17.9	17.7	17.6	18.2	17.8	17.5	17.0	17.0	16.8	16.5	-0.5	26	595
Netherlands	34.5	35.9	35.0	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	0.6	8	101 913
Austria	33.7	33.9	33.3	32.9	34.3	34.1	33.9	33.7	33.8	33.9	33.5	34.6	34.8	1.5	9	53 826
Poland	37.2	36.1	34.4	33.1	35.8	34.7	35.2	37.6	38.7	38.3	38.8	38.2	37.9	3.5	6	60 484
Portugal	26.6	25.8	25.6	26.4	28.6	28.3	27.5	27.3	26.1	26.2	26.1	26.6	26.8	1.2	22	17 929
Romania	34.7	34.2	33.8	33.6	35.5	32.8	32.1	31.5	31.6	31.0	28.9	31.1	33.9	0.1	12	15 855
Slovenia	36.9	36.6	36.3	37.7	40.1	40.1	40.0	40.3	39.6	39.2	39.4	39.4	39.8	3.4	4	6 240
Slovakia	39.9	39.7	39.6	40.3	43.1	43.3	42.5	43.8	44.2	43.3	43.0	43.8	44.1	4.6	1	12 335
Finland	27.3	27.9	27.6	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	29.1	27.9	0.2	20	27 003
Sweden	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	0.3	27	13 107
United Kingdom	18.7	18.6	18.4	18.4	19.5	18.8	18.6	19.0	18.6	18.5	18.6	18.8	19.1	0.7	24	151 660
Iceland	7.9	7.9	7.4	7.6	9.0	11.7	11.4	10.4	10.3	9.5	9.8	6.8	·	·	·	·
Norway	20.4	19.9	20.7	20.8	23.3	22.4	22.0	22.5	23.8	25.6	27.2	27.4	26.6	5.9	·	36 624

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	6.7	6.6	6.6	6.8	7.0	6.9	6.9	6.9	6.9	6.8	6.7	6.8	6.8	0.2		1 052 711
EA-19	7.8	7.7	7.7	7.8	8.0	7.9	7.9	8.0	8.0	8.0	7.9	7.9	7.9	0.2		884 461
Belgium	8.0	8.0	8.1	8.3	8.6	8.4	8.6	8.8	8.9	8.8	8.8	8.3	8.2	0.1	8	36 001
Bulgaria	6.8	5.5	5.3	4.6	4.3	4.2	4.3	4.0	4.5	4.7	4.7	4.7	5.1	-0.2	21	2 620
Czechia	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	9.7	0.2	3	18 554
Denmark	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	45
Germany	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	0.3	12	216 423
Estonia	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.2	10.5	10.6	10.6	0.5	2	2 503
Ireland	2.6	2.7	2.9	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.4	2.4	-0.5	26	7 177
Greece	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	4.7	-0.2	22	8 545
Spain	8.6	8.6	8.7	8.6	8.5	8.4	8.4	8.2	8.1	8.2	8.2	8.2	8.4	-0.3	6	97 881
France	10.8	10.9	10.7	10.8	11.1	11.0	11.2	11.3	11.4	11.5	11.3	11.2	11.3	0.6	1	259 200
Croatia	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.1	6.3	6.0	5.9	-0.2	15	2 900
Italy	8.3	8.1	8.5	8.7	9.1	9.0	8.9	8.9	8.8	8.7	8.7	8.5	8.5	0.0	4	147 190
Cyprus	5.3	5.0	4.6	4.8	5.3	5.5	5.4	5.3	5.1	5.6	5.7	5.7	5.9	1.3	14	1 161
Latvia	5.7	5.8	5.7	5.8	6.7	6.4	6.1	6.1	6.1	5.8	5.9	6.1	6.0	0.3	13	1 618
Lithuania	7.2	7.5	7.5	7.9	8.5	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	0.8	7	3 513
Luxembourg	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.4	4.5	4.5	4.6	0.4	23	2 555
Hungary	9.5	9.3	9.5	9.5	9.0	7.7	7.8	7.5	7.4	7.5	7.6	7.9	6.9	-2.7	10	8 498
Malta	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.6	2.4	2.4	2.4	-0.1	27	275
Netherlands	3.7	4.2	4.2	4.4	4.5	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	0.9	20	37 712
Austria	6.5	6.4	6.4	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	0.4	11	25 184
Poland	4.7	4.6	4.6	4.5	4.5	4.6	4.5	4.8	4.8	4.9	4.9	5.0	5.1	0.5	19	23 930
Portugal	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	0.8	17	10 331
Romania	6.4	6.3	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	-0.8	18	9 889
Slovenia	5.5	5.4	5.3	5.4	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.6	5.6	0.3	16	2 408
Slovakia	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	7.9	8.0	8.5	2.3	5	7 198
Finland	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	7.9	-0.6	9	17 585
Sweden	2.6	2.6	2.6	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	2.7	2.7	0.1	25	12 763
United Kingdom	3.5	3.5	3.6	3.7	3.6	3.6	3.6	3.7	3.6	3.5	3.6	3.7	3.8	0.2	24	89 053
Iceland	3.0	3.1	2.8	2.6	2.7	3.7	3.7	3.4	3.5	3.5	3.4	3.3	·	·	·	·
Norway	5.3	5.2	5.3	5.2	5.8	5.7	5.6	5.6	5.8	5.9	6.1	6.2	6.0	0.7	·	21 368

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	17.8	17.5	17.5	18.0	18.8	18.5	18.3	18.0	17.8	17.7	17.5	17.5	17.5	0.1		1 052 711
EA-19	20.4	19.9	19.8	20.2	21.0	20.9	20.7	20.3	20.0	20.0	19.8	19.7	19.6	-0.2		884 461
Belgium	18.4	18.5	18.8	19.2	20.2	19.6	19.7	19.6	19.4	19.4	19.5	18.7	18.3	-0.6	10	36 001
Bulgaria	22.2	18.4	16.6	14.9	16.0	16.4	17.0	15.0	16.0	16.7	16.3	16.3	17.2	0.5	14	2 620
Czechia	27.6	27.9	27.5	28.5	27.6	28.4	27.7	27.5	27.2	27.4	27.0	27.1	27.4	-0.1	3	18 554
Denmark	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	28	45
Germany	18.3	17.6	16.9	16.7	17.2	17.6	17.3	17.2	17.1	17.1	17.0	16.9	16.9	0.0	15	216 423
Estonia	32.7	31.8	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.6	31.7	32.4	0.2	1	2 503
Ireland	8.7	8.7	9.5	10.8	11.1	10.6	11.1	10.1	10.3	10.3	10.1	10.3	10.6	1.0	25	7 177
Greece	15.9	15.0	15.6	15.9	15.1	15.8	14.3	13.5	13.1	12.4	11.9	11.3	12.2	-3.4	22	8 545
Spain	24.5	24.0	23.8	26.9	28.4	26.8	27.1	25.5	24.5	24.5	24.3	24.6	24.9	1.0	5	97 881
France	25.3	25.1	25.1	25.2	26.4	26.0	25.7	25.3	25.0	25.1	24.7	24.6	24.3	-0.8	6	259 200
Croatia	17.0	16.7	16.6	17.0	17.7	17.6	17.6	16.7	15.7	16.7	16.9	15.7	15.7	-0.9	17	2 900
Italy	21.4	20.3	20.7	21.0	21.8	21.7	21.4	20.4	20.3	20.2	20.2	20.2	20.3	-0.4	8	147 190
Cyprus	17.0	15.4	12.8	13.8	16.7	17.1	16.9	16.6	16.1	16.7	17.1	17.2	17.5	4.6	13	1 161
Latvia	20.5	20.3	20.0	20.6	24.2	22.6	21.5	20.8	20.8	19.7	19.6	19.6	19.3	-0.7	9	1 618
Lithuania	24.8	24.9	25.0	25.8	28.2	26.6	26.4	26.7	26.8	27.1	27.0	27.7	28.2	3.2	2	3 513
Luxembourg	12.1	12.0	11.7	12.1	12.7	12.5	12.5	12.4	12.3	11.8	12.1	11.8	11.9	0.2	23	2 555
Hungary	26.0	25.4	24.2	24.2	23.1	20.6	21.2	19.6	19.5	19.7	19.6	20.2	17.9	-6.3	12	8 498
Malta	8.5	8.2	7.6	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	0.0	26	275
Netherlands	10.7	11.7	11.8	12.2	12.9	12.9	13.1	14.1	13.3	14.1	13.6	13.5	13.2	1.4	21	37 712
Austria	15.8	15.9	15.7	15.5	16.0	16.0	15.9	15.8	15.8	15.9	15.6	16.2	16.3	0.6	16	25 184
Poland	14.3	13.6	13.3	13.1	14.4	14.5	14.1	15.1	15.2	15.3	15.2	14.9	15.0	1.7	20	23 930
Portugal	14.9	13.8	14.2	14.6	15.8	16.1	15.8	15.8	15.1	14.8	14.8	15.2	15.4	1.2	18	10 331
Romania	22.9	22.0	21.4	21.5	22.3	20.8	19.9	19.9	20.4	19.9	17.9	19.0	21.2	-0.2	7	9 889
Slovenia	14.4	14.3	14.2	14.8	15.5	15.4	15.3	15.4	15.2	14.8	15.0	15.1	15.3	1.1	19	2 408
Slovakia	22.1	21.4	21.3	22.5	23.4	24.2	23.1	23.7	24.9	24.7	24.8	24.7	25.7	4.4	4	7 198
Finland	20.4	20.4	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	-2.2	11	17 585
Sweden	5.5	5.6	5.7	6.0	6.1	6.0	6.3	6.4	6.4	6.4	6.2	6.1	6.1	0.3	27	12 763
United Kingdom	10.3	10.4	10.6	10.7	11.3	10.8	10.7	11.1	10.9	10.9	10.9	11.1	11.2	0.6	24	89 053
Iceland	7.6	7.7	7.2	7.5	8.8	11.4	11.1	10.1	10.1	9.3	9.6	6.6	·	·	·	·
Norway	12.4	12.2	12.6	12.7	14.2	13.6	13.3	13.6	14.5	15.3	16.0	16.0	15.5	2.9	·	21 368

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	5.0	5.0	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.2	5.2	5.3	5.3	0.5		818 422
EA-19	5.8	5.8	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	0.5		690 720
Belgium	5.3	5.2	5.2	5.4	5.6	5.5	5.5	5.5	5.6	5.5	5.6	5.5	5.5	0.2	12	23 944
Bulgaria	2.7	2.6	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.3	0.8	18	1 704
Czechia	5.3	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	5.3	5.2	5.3	5.3	-0.2	13	10 234
Denmark	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	28	98
Germany	9.1	8.8	8.3	8.3	8.8	8.5	8.5	8.5	8.5	8.5	8.5	8.6	8.7	0.4	2	285 808
Estonia	0.4	0.3	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.6	0.6	0.3	26	133
Ireland	1.2	1.1	1.2	1.3	2.1	2.1	2.1	2.0	2.0	1.9	1.5	1.5	1.4	0.3	25	4 251
Greece	5.6	5.6	5.8	5.7	5.5	5.9	5.9	6.1	6.0	5.9	6.3	6.6	6.8	1.0	6	12 201
Spain	3.3	3.3	3.2	3.3	3.7	3.6	3.6	3.6	3.4	3.4	3.2	3.2	3.2	-0.1	20	36 817
France	5.1	5.2	5.1	5.1	5.2	5.2	5.1	5.3	5.5	5.5	5.5	5.6	5.6	0.5	11	128 316
Croatia	5.4	5.4	5.4	5.4	5.6	5.4	5.4	5.5	5.5	5.7	5.6	5.9	5.9	0.6	9	2 907
Italy	3.6	3.5	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.3	4.3	0.5	14	73 686
Cyprus	2.2	2.1	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.6	2.7	2.7	2.8	0.6	22	549
Latvia	2.2	2.2	2.2	2.2	2.6	2.2	2.6	2.6	2.4	2.6	2.5	2.2	2.4	0.2	24	642
Lithuania	1.6	1.6	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.7	3.8	3.9	3.9	2.3	16	1 658
Luxembourg	6.0	5.7	5.7	6.0	6.6	6.2	6.2	6.4	6.4	6.2	6.3	6.3	6.5	0.7	7	3 568
Hungary	2.7	3.0	3.9	3.9	3.8	4.2	5.2	5.4	5.5	5.3	5.4	5.6	5.9	2.0	10	7 286
Malta	3.3	3.2	3.1	3.2	3.1	3.1	3.2	3.1	3.1	3.0	2.8	2.8	2.8	-0.3	21	320
Netherlands	8.3	8.7	8.3	8.9	8.1	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	0.4	3	64 201
Austria	7.4	7.3	7.2	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.7	0.6	5	28 642
Poland	7.6	7.5	7.3	6.8	6.7	6.3	6.7	7.2	7.5	7.3	7.6	7.8	7.8	0.5	4	36 555
Portugal	3.6	3.8	3.6	3.8	3.8	3.7	3.8	3.7	3.7	3.9	3.9	3.9	3.9	0.3	17	7 598
Romania	3.2	3.4	3.5	3.2	3.3	3.2	3.5	3.2	3.0	3.0	3.1	3.1	3.2	-0.3	19	5 966
Slovenia	8.5	8.4	8.2	8.4	9.0	9.2	9.1	9.2	9.0	8.9	8.9	8.9	8.9	0.7	1	3 832
Slovakia	5.6	5.4	5.3	5.2	5.7	5.3	5.6	5.7	5.8	5.8	5.8	6.1	6.1	0.7	8	5 137
Finland	2.9	3.2	3.0	2.9	3.2	3.5	3.5	3.8	3.8	4.0	4.0	4.1	4.2	1.2	15	9 418
Sweden	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	345
United Kingdom	2.8	2.8	2.6	2.7	2.7	2.7	2.7	2.6	2.5	2.5	2.5	2.6	2.7	0.1	23	62 607
Iceland	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	:		:
Norway	3.4	3.3	3.4	3.4	3.7	3.7	3.7	3.7	3.7	4.0	4.3	4.4	4.3	0.9		15 256

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	13.4	13.2	12.8	13.3	14.0	13.8	13.7	13.6	13.7	13.5	13.4	13.6	13.6	0.8		818 422
EA-19	15.3	14.9	14.5	15.0	15.7	15.6	15.5	15.4	15.4	15.3	15.3	15.4	15.3	0.8		690 720
Belgium	12.1	12.0	12.1	12.3	13.1	12.7	12.5	12.4	12.2	12.2	12.3	12.3	12.2	0.0	14	23 944
Bulgaria	8.9	8.6	7.7	9.2	10.6	9.3	9.4	10.5	10.4	10.9	10.8	10.8	11.2	3.4	17	1 704
Czechia	15.4	16.0	16.0	16.3	16.4	16.1	15.7	15.6	15.3	15.5	15.3	15.2	15.1	-0.9	11	10 234
Denmark	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	28	98
Germany	24.5	23.6	22.3	22.1	23.0	23.2	22.8	22.5	22.2	22.2	22.1	22.2	22.3	0.0	4	285 808
Estonia	1.3	0.9	1.0	1.1	2.0	2.8	2.8	2.7	2.1	2.1	1.7	1.7	1.7	0.0	26	133
Ireland	4.1	3.6	3.8	4.5	7.3	7.5	7.6	7.0	7.1	6.7	6.5	6.3	6.3	2.4	25	4 251
Greece	17.7	18.0	18.1	17.9	17.9	18.4	17.5	17.0	16.9	16.5	17.1	17.0	17.4	-0.7	7	12 201
Spain	9.3	9.0	8.9	10.4	12.4	11.5	11.5	11.1	10.3	10.2	9.6	9.5	9.4	0.5	20	36 817
France	11.8	11.9	11.9	11.9	12.4	12.2	11.9	11.8	12.0	12.1	12.1	12.1	12.0	0.1	15	128 316
Croatia	14.9	14.6	14.5	14.8	15.5	15.2	15.3	15.2	15.1	15.5	15.1	15.6	15.7	1.2	9	2 907
Italy	9.3	8.7	9.2	10.0	9.9	9.7	9.7	9.6	9.9	9.8	10.0	10.1	10.2	1.0	18	73 686
Cyprus	6.9	6.5	6.1	6.4	7.9	8.1	8.0	7.9	7.6	7.9	8.1	8.1	8.3	2.2	22	549
Latvia	7.8	7.7	7.7	7.9	9.3	7.8	9.2	9.0	8.1	8.6	8.2	7.0	7.7	0.0	24	642
Lithuania	5.6	5.4	5.3	5.3	13.6	14.9	14.4	13.5	13.4	13.3	13.2	13.2	13.3	8.0	12	1 658
Luxembourg	15.8	15.8	15.8	16.3	17.1	16.5	16.6	16.7	16.7	16.5	16.7	16.5	16.6	0.8	8	3 568
Hungary	7.5	8.2	9.9	9.8	9.8	11.2	14.1	14.1	14.4	14.0	13.9	14.3	15.3	5.4	10	7 286
Malta	10.4	10.1	9.4	9.8	9.7	9.6	9.9	9.7	9.4	9.1	9.1	9.0	8.9	-0.6	21	320
Netherlands	23.8	24.2	23.3	24.7	23.1	23.5	25.2	26.7	27.5	25.5	24.1	24.7	22.5	-0.8	3	64 201
Austria	17.9	18.0	17.6	17.5	18.3	18.1	18.0	17.9	18.0	18.0	17.9	18.4	18.5	0.9	5	28 642
Poland	22.9	22.4	21.1	20.0	21.4	20.1	21.2	22.6	23.5	23.0	23.6	23.4	22.9	1.9	2	36 555
Portugal	11.6	12.1	11.4	11.8	12.8	12.2	11.7	11.5	11.0	11.5	11.3	11.3	11.3	0.0	16	7 598
Romania	11.7	12.1	12.4	12.1	13.3	12.0	12.2	11.6	11.1	11.1	11.0	12.1	12.8	0.4	13	5 966
Slovenia	22.5	22.4	22.1	22.9	24.7	24.7	24.7	24.8	24.4	24.4	24.4	24.3	24.4	2.3	1	3 832
Slovakia	17.8	18.4	18.3	17.8	19.8	19.1	19.5	20.1	19.3	18.5	18.1	19.0	18.4	0.1	6	5 137
Finland	6.9	7.5	7.3	7.1	7.8	8.7	8.3	8.9	8.7	9.0	9.1	9.3	9.7	2.4	19	9 418
Sweden	0.9	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	27	345
United Kingdom	8.3	8.2	7.7	7.7	8.2	7.9	7.9	7.9	7.7	7.6	7.7	7.8	7.9	0.2	23	62 607
Iceland	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	.	.	.
Norway	8.1	7.7	8.1	8.1	9.1	8.7	8.8	8.9	9.4	10.4	11.2	11.4	11.1	3.0	.	15 256

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
EU-28	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
EA-19	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Belgium	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czechia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.5	0.4
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	0.4	0.4	0.4	0.6	0.9	0.8	0.8	0.8	0.6	0.4	0.4	0.3	0.3
France	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	0.0	0.1	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Slovenia	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
EU-28	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
EA-19	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.2	0.2
Belgium	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czechia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark	0.4	0.3	0.3	0.3	0.4	0.4	0.5	0.4	1.7	1.9	2.1	1.0	0.8
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	1.2	1.2	1.2	1.7	2.9	2.5	2.6	2.4	1.9	1.2	1.3	1.0	0.8
France	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.6
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	0.2	0.2	0.1	0.2	0.6	0.4	0.2	0.2	0.2	0.2	0.2	0.1	0.0
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Slovenia	0.3	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	20.5	20.7	20.9	20.2	19.0	19.6	19.7	20.0	20.2	20.3	20.5	20.3	20.4	-0.5		3 138 262
EA-19	17.3	17.6	17.7	17.0	16.4	16.8	16.7	17.1	17.5	17.5	17.4	17.2	17.4	-0.2		1 953 043
Belgium (€)	14.0	13.7	13.2	13.0	11.5	12.4	11.7	13.1	13.6	13.6	15.0	13.0	12.9	-0.3	27	56 744
Belgium (%)	25.2	25.0	24.7	25.0	23.6	24.3	24.6	25.6	26.0	26.1	24.5	22.3	22.9	-1.7		100 758
Bulgaria	20.5	21.1	22.9	22.2	19.0	18.5	17.7	19.0	19.9	19.5	20.2	20.0	20.1	-2.8	18	10 377
Czechia	24.1	23.8	24.3	23.2	22.3	22.6	23.6	24.0	24.2	23.2	23.5	23.9	24.3	0.1	10	46 655
Denmark	33.1	31.9	35.2	33.5	33.2	32.8	32.8	33.5	33.9	36.5	34.0	33.5	33.4	-1.8	1	97 672
Germany	10.6	10.8	11.3	11.4	11.6	11.1	11.4	11.6	11.6	11.4	11.3	11.2	11.4	0.1	28	372 193
Estonia	24.9	25.6	26.2	25.8	28.5	26.7	25.3	25.6	25.8	26.3	27.4	27.6	26.9	0.6	6	6 343
Ireland	29.2	30.6	30.0	28.1	27.0	26.7	27.1	27.3	27.8	27.9	22.7	22.8	22.4	-7.6	15	65 956
Greece	20.5	19.7	20.1	20.0	19.6	20.6	22.4	24.1	24.2	24.8	25.3	27.0	26.2	6.2	8	47 292
Spain	15.7	16.1	16.7	13.2	10.6	12.7	12.2	12.0	13.8	14.3	14.4	13.9	13.9	-2.8	26	162 078
France	17.3	16.6	16.0	15.5	14.1	15.5	14.9	15.3	15.9	15.8	15.9	15.8	16.4	0.4	24	375 782
Croatia	20.9	21.3	21.2	20.7	19.9	19.8	19.2	19.7	20.3	19.9	20.8	21.4	21.6	0.4	16	10 587
Italy	20.8	22.1	22.4	21.9	22.4	22.3	22.3	23.6	23.7	23.5	23.4	23.5	23.2	0.8	12	400 429
Cyprus	23.2	24.3	28.4	27.0	23.3	23.2	23.3	23.3	23.4	24.6	24.1	24.0	24.6	-3.8	9	4 819
Latvia	15.1	15.6	15.3	14.6	13.2	13.9	14.1	14.8	15.2	15.5	15.9	16.7	16.4	1.2	23	4 445
Lithuania	19.7	20.5	20.3	20.5	17.0	16.0	15.5	15.6	15.6	15.8	16.7	16.9	16.7	-3.7	22	7 031
Luxembourg	25.9	24.5	24.9	25.0	25.4	25.3	24.9	26.1	26.2	26.0	25.7	26.0	26.3	1.3	7	14 526
Hungary	21.0	20.9	22.5	24.3	24.2	23.4	21.6	23.2	22.9	23.2	23.5	23.7	23.8	1.3	11	29 519
Malta	31.3	31.7	32.6	31.9	32.3	31.8	32.0	32.2	32.5	32.3	30.5	31.0	31.7	-0.8	3	3 586
Netherlands	21.2	21.6	21.6	21.1	20.9	21.0	20.2	19.4	19.7	20.6	21.2	21.9	23.1	1.5	14	170 514
Austria	27.8	27.2	27.5	28.2	27.4	27.4	27.5	28.0	28.6	28.6	29.0	27.7	27.6	0.0	5	101 919
Poland	16.5	17.2	18.1	18.2	15.9	16.5	16.7	16.0	15.6	15.5	15.6	16.4	16.8	-1.3	21	78 535
Portugal	21.1	21.6	21.9	21.6	19.7	20.3	21.8	21.2	23.2	23.2	23.3	23.0	23.1	1.3	13	45 052
Romania	17.4	17.9	17.7	16.9	15.4	16.7	18.1	17.7	17.5	17.7	18.7	16.7	15.4	-2.3	25	28 905
Slovenia	21.2	21.0	20.2	19.5	18.2	18.3	18.1	18.1	18.2	18.3	18.6	18.8	18.6	-1.6	19	7 995
Slovakia	18.4	17.0	17.0	16.7	15.8	15.3	15.8	15.3	16.2	17.0	17.9	17.8	18.2	1.3	20	15 444
Finland	21.8	21.5	21.1	20.5	19.0	18.7	20.1	20.3	20.7	20.8	20.6	20.9	20.9	-0.2	17	46 882
Sweden	28.5	28.5	28.4	27.0	26.9	27.1	26.5	26.0	26.2	26.3	27.0	27.8	27.9	-0.5	4	132 532
United Kingdom	31.6	31.8	31.9	32.6	30.3	31.5	32.0	31.3	31.1	30.8	31.1	31.7	32.2	0.3	2	750 437
Iceland	30.4	30.5	29.0	25.7	22.7	24.1	24.5	25.1	25.3	28.2	26.4	41.2	.	.		.
Norway	36.9	37.4	36.8	36.5	35.5	36.2	36.9	36.3	34.6	33.4	32.5	32.5	32.8	-4.0		116 262

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	54.6	54.7	55.0	53.4	51.3	52.8	52.2	52.2	52.3	52.7	53.2	52.4	52.3	-2.7		3 138 262
EA-19	45.3	45.3	45.5	44.4	43.1	44.2	43.4	43.2	43.7	43.6	43.5	43.1	43.3	-2.2		1 953 043
Belgium (€)	32.1	31.7	30.7	29.8	26.8	28.7	26.8	29.2	29.7	29.8	33.2	29.4	28.8	-1.9	28	56 744
Belgium (%)	58.0	57.9	57.3	57.4	55.2	56.3	56.4	57.1	57.0	57.3	54.2	50.4	51.2	-6.2		100 758
Bulgaria	67.1	70.6	72.4	72.2	70.1	71.1	70.0	71.1	70.2	68.8	69.5	69.2	68.0	-4.4	8	10 377
Czechia	70.3	70.1	70.4	69.8	69.1	69.3	69.8	70.1	69.5	68.6	69.1	68.6	68.8	-1.5	7	46 655
Denmark	69.0	68.7	75.7	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.0	-2.7	5	97 672
Germany	28.6	29.0	30.2	30.2	30.4	30.3	30.7	30.6	30.2	30.1	29.6	28.9	29.0	-1.1	27	372 193
Estonia	83.0	84.0	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	82.3	82.0	-1.8	4	6 343
Ireland	97.3	97.5	97.3	97.0	96.4	96.2	96.3	96.1	96.4	96.8	97.0	97.0	97.3	0.0	2	65 956
Greece	64.5	63.6	63.1	62.8	63.7	64.2	66.6	67.3	67.7	68.9	69.1	69.7	67.4	4.4	10	47 292
Spain	44.6	44.8	45.9	40.9	35.7	40.5	39.0	37.4	41.9	42.5	42.7	41.7	41.2	-4.7	25	162 078
France	40.4	38.3	37.5	36.4	33.5	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	-2.2	26	375 782
Croatia	57.6	57.7	57.3	56.3	54.6	55.0	54.7	55.0	56.0	54.3	55.8	56.6	57.2	-0.1	17	10 587
Italy	53.3	55.2	54.1	53.1	53.8	53.7	53.8	54.4	54.6	54.5	54.4	55.7	55.2	1.1	20	400 429
Cyprus	73.8	75.8	78.8	77.6	73.1	72.8	73.1	73.8	74.1	73.6	72.5	72.8	72.5	-6.3	6	4 819
Latvia	54.2	54.4	53.9	52.2	47.9	48.9	49.7	50.9	52.0	52.2	52.8	53.7	53.0	-0.8	21	4 445
Lithuania	67.6	67.9	67.8	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.5	-1.3	18	7 031
Luxembourg	68.3	68.4	68.7	67.7	66.3	67.3	67.0	67.7	68.3	69.2	68.4	68.1	67.6	-1.1	9	14 526
Hungary	57.3	57.3	57.1	61.7	62.2	62.8	59.1	60.6	60.3	60.8	60.6	60.3	62.1	5.0	14	29 519
Malta	99.0	99.2	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	0.2	1	3 586
Netherlands	60.6	59.9	60.8	58.9	59.6	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	-1.1	16	170 514
Austria	67.4	67.1	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.2	66.1	65.9	-1.7	12	101 919
Poland	50.1	51.1	52.4	53.2	51.1	52.7	52.4	49.8	48.7	48.6	48.2	48.8	49.2	-3.1	23	78 535
Portugal	68.6	69.1	68.8	68.1	66.0	66.8	67.5	66.6	68.0	67.9	67.8	67.4	67.2	-1.6	11	45 052
Romania	62.8	62.9	62.3	63.0	60.9	63.2	64.0	63.5	64.0	64.4	66.7	64.8	61.9	-0.4	15	28 905
Slovenia	55.9	55.7	54.4	53.4	49.9	49.2	49.2	48.9	49.5	50.3	51.0	51.1	50.9	-3.5	22	7 995
Slovakia	58.8	58.2	58.2	57.6	54.9	54.7	55.3	54.1	53.9	54.9	55.9	55.2	55.2	-2.9	19	15 444
Finland	51.8	50.9	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	-2.5	24	46 882
Sweden	61.1	62.0	63.3	61.4	61.1	62.7	62.3	61.3	61.2	61.8	62.6	62.8	62.9	-0.4	13	132 532
United Kingdom	94.5	94.5	94.6	94.6	93.9	94.1	94.3	94.3	94.3	94.4	94.4	94.4	94.5	-0.1	3	750 437
Iceland	77.1	75.8	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.6	·	·	·	·
Norway	86.7	87.3	87.4	88.1	86.1	86.4	87.9	87.5	86.7	86.1	84.6	83.8	84.4	-3.1	·	116 262

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.2	2.2	2.2	2.2	2.4	2.5	0.4		379 479
EA-19	2.7	2.8	2.9	2.9	2.8	2.6	2.8	3.0	3.0	3.0	3.2	3.4	3.4	0.5		379 479
Belgium (3)	10.5	10.4	10.4	10.7	10.6	10.2	10.7	10.8	11.0	10.9	10.6	11.7	11.7	1.3		51 512
Belgium (4)	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.3	2.5	2.4	3.5	4.8	4.9	2.6		21 332
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czechia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Denmark	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Germany	7.7	8.0	8.3	8.4	8.2	7.7	7.8	8.1	8.5	8.5	8.7	9.1	9.0	0.7		295 905
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	4.9	5.2	5.0	4.5	4.6	4.0	4.4	5.7	4.7	4.6	4.7	4.9	5.1	0.1		59 898
France	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.0		2 344
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.00
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	5.3	5.4	5.5	5.6	5.7	5.3	5.4	5.7	5.7	5.7	5.8	6.3	6.3	0.8		379 479
EA-19	7.2	7.3	7.5	7.4	7.3	6.9	7.2	7.6	7.5	7.6	7.9	8.4	8.4	0.9		379 479
Belgium (3)	24.1	24.1	24.3	24.6	24.7	23.7	24.5	24.2	24.0	23.9	23.5	26.4	26.2	1.9		51 512
Belgium (4)	5.2	5.3	5.3	5.2	5.0	5.2	5.3	5.1	5.4	5.3	7.7	10.8	10.8	5.5		21 332
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czechia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Denmark	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Germany	20.8	21.5	22.3	22.3	21.4	20.9	21.0	21.4	22.2	22.4	22.7	23.4	23.1	0.8		295 905
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	14.0	14.4	13.8	13.9	15.5	12.9	14.2	17.7	14.1	13.6	14.0	14.6	15.2	1.4		59 898
France	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.0		2 344
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.00
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	3.8	3.8	3.8	3.8	3.8	3.7	3.9	4.0	4.0	4.0	4.0	4.0	4.0	0.2		616 178
EA-19	3.6	3.6	3.7	3.7	3.7	3.5	3.8	3.9	4.0	4.0	4.0	3.9	3.9	0.2		438 723
Belgium (3)	2.2	2.2	2.3	2.0	2.4	2.2	2.3	2.1	2.2	2.2	2.3	2.3	2.2	0.0	14	9 831
Belgium (4)	2.1	2.2	2.2	2.0	2.3	2.2	2.2	2.1	2.2	2.1	2.2	2.2	2.2	0.0		9 679
Bulgaria	0.5	0.7	0.8	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.1	21	473
Czechia	5.0	4.8	4.8	4.7	4.5	4.5	4.6	4.6	5.0	5.0	4.9	5.2	5.3	0.5	7	10 141
Denmark	14.6	14.3	11.0	11.1	11.5	12.0	12.0	12.1	12.2	12.2	12.2	12.3	12.2	1.1	2	35 660
Germany	2.7	2.9	3.0	3.1	2.8	2.8	2.9	3.0	3.0	3.0	3.0	3.1	3.2	0.2	12	104 391
Estonia	0.4	0.3	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.0	27	70
Ireland	0.7	0.6	0.7	0.8	0.9	0.9	0.9	1.0	0.9	0.8	0.6	0.5	0.5	-0.2	24	1 398
Greece	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.2	20	1 696
Spain	2.9	3.0	3.0	2.8	2.7	2.9	2.9	3.1	3.3	3.4	3.3	3.3	3.3	0.3	11	38 391
France	4.7	4.7	4.8	4.9	5.2	4.2	5.3	5.5	5.5	5.6	5.7	5.8	5.9	1.0	6	134 595
Croatia	3.8	4.1	4.3	4.4	4.4	4.4	4.4	4.7	4.8	4.9	4.4	4.5	4.2	-0.1	9	2 053
Italy	6.1	6.2	6.5	6.4	5.9	6.0	6.1	6.6	6.5	6.6	6.5	5.8	5.9	-0.6	5	101 565
Cyprus	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.6	0.5	0.5	0.3	0.4	-0.1	25	73
Latvia	4.7	4.9	5.1	5.3	5.0	5.8	5.4	5.4	5.5	5.6	5.6	5.9	6.0	0.9	4	1 618
Lithuania	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.4	0.3	0.0	26	148
Luxembourg	1.7	1.6	1.6	1.7	1.7	1.6	1.7	1.5	1.3	1.2	1.3	1.5	1.6	0.0	17	871
Hungary	4.2	4.3	4.4	4.5	2.6	2.4	2.4	2.4	2.2	2.1	2.2	2.3	2.2	-2.2	15	2 736
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	0.2	18	10 038
Austria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.0	19	4 758
Poland	4.2	4.3	4.6	4.6	4.1	4.0	3.9	4.0	4.0	4.1	4.2	4.3	4.3	-0.3	8	20 257
Portugal	2.1	2.1	2.2	2.2	2.1	2.0	2.1	2.1	2.4	2.5	2.5	2.5	2.4	0.2	13	4 760
Romania	0.9	1.0	1.1	0.9	0.9	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.9	-0.2	22	1 696
Slovenia	2.8	2.9	3.4	3.2	3.7	4.0	4.0	4.1	4.0	3.8	3.5	3.5	3.4	0.0	10	1460.60
Slovakia	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	-0.2	23	433
Finland	8.7	8.9	8.8	9.0	9.7	9.9	9.7	9.7	10.2	10.3	10.4	10.2	10.2	1.3	3	22 781
Sweden	15.0	14.6	13.7	14.0	14.2	13.3	13.1	13.5	13.7	13.3	13.2	13.6	13.6	-0.1	1	64 534
United Kingdom	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.7	1.7	0.0	16	39 906
Iceland	9.0	9.7	9.7	8.9	8.5	8.2	8.9	8.9	9.2	9.2	9.1	9.3	n.a.	n.a.		n.a.
Norway	5.7	5.4	5.3	4.9	5.7	5.7	5.1	5.2	5.3	5.4	5.9	6.3	6.1	0.8		21 547

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	10.0	10.0	10.0	10.1	10.2	9.9	10.3	10.5	10.4	10.4	10.3	10.3	10.3	0.3		616 178
EA-19	9.4	9.4	9.6	9.7	9.6	9.2	9.8	10.0	9.9	9.9	9.9	9.7	9.7	0.1		438 723
Belgium (€)	5.0	5.1	5.2	4.6	5.5	5.2	5.2	4.7	4.8	4.8	5.0	5.2	5.0	-0.3	16	9 831
Belgium (€)	4.9	5.0	5.2	4.5	5.5	5.1	5.1	4.6	4.7	4.7	4.9	5.1	4.9	-0.2		9 679
Bulgaria	1.8	2.3	2.6	2.9	2.8	2.9	3.0	2.9	3.0	3.0	2.9	3.2	3.1	0.5	20	473
Czechia	14.5	14.1	14.0	14.2	14.1	13.7	13.7	13.5	14.2	14.7	14.4	15.0	15.0	1.0	5	10 141
Denmark	30.5	30.8	23.8	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.7	2.9	2	35 660
Germany	7.3	7.8	7.9	8.1	7.5	7.5	7.7	7.9	7.8	7.8	7.9	8.1	8.1	0.2	12	104 391
Estonia	1.2	1.0	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.0	27	70
Ireland	2.2	2.1	2.3	2.6	3.2	3.3	3.2	3.4	3.1	2.7	2.5	2.2	2.1	-0.2	23	1 398
Greece	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	2.4	0.2	22	1 696
Spain	8.3	8.4	8.2	8.7	9.0	9.1	9.2	9.5	9.9	10.0	9.9	9.9	9.8	1.5	10	38 391
France	10.9	10.9	11.3	11.4	12.2	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	1.3	8	134 595
Croatia	10.4	11.0	11.6	11.9	12.2	12.3	12.4	13.1	13.1	13.2	11.8	11.8	11.1	-0.5	9	2 053
Italy	15.7	15.5	15.8	15.5	14.2	14.5	14.7	15.2	14.9	15.3	15.1	13.7	14.0	-1.8	6	101 565
Cyprus	1.3	1.4	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	-0.2	26	73
Latvia	16.7	16.9	17.8	18.8	18.2	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	1.5	4	1 618
Lithuania	1.5	1.3	1.2	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	0.0	25	148
Luxembourg	4.4	4.4	4.4	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.5	3.9	4.1	-0.4	17	871
Hungary	11.6	11.7	11.1	6.4	6.7	6.5	6.5	6.3	5.9	5.6	5.8	5.8	5.8	-5.3	14	2 736
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	4.0	3.3	3.3	3.3	3.6	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.5	0.2	19	10 038
Austria	3.1	3.2	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	0.0	21	4 758
Poland	12.7	12.9	13.3	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	-0.6	7	20 257
Portugal	6.7	6.6	7.1	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	0.0	13	4 760
Romania	3.1	3.4	4.0	3.2	3.6	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	-0.3	18	1 696
Slovenia	7.4	7.7	9.1	8.9	10.0	10.8	10.8	11.0	10.9	10.6	9.5	9.4	9.3	0.3	11	1460.60
Slovakia	2.3	2.4	2.3	2.2	2.5	2.4	2.4	2.5	2.4	2.3	1.7	1.6	1.5	-0.8	24	433
Finland	20.7	21.0	21.3	21.9	23.7	24.3	23.2	22.7	23.4	23.5	23.8	23.1	23.5	2.2	3	22 781
Sweden	32.1	31.9	30.4	32.0	32.2	30.7	30.8	31.8	31.9	31.3	30.6	30.7	30.6	0.2	1	64 534
United Kingdom	5.0	5.0	5.0	4.9	5.6	5.3	5.2	5.2	5.2	5.2	5.1	5.0	5.0	0.1	15	39 906
Iceland	22.9	24.2	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.4	n.a.	n.a.		n.a.
Norway	13.3	12.7	12.6	11.9	13.9	13.6	12.1	12.5	13.3	13.9	15.4	16.2	15.6	3.1		21 547

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	11.1	11.1	11.0	11.5	12.0	11.8	11.9	11.9	12.1	11.9	11.6	11.8	12.0	0.9		1 838 713
EA-19	14.4	14.5	14.4	14.6	15.0	14.9	15.1	15.3	15.4	15.5	15.3	15.3	15.3	0.9		1 713 886
Belgium (2)	16.3	16.4	16.5	17.3	17.8	17.7	18.5	18.3	18.4	18.4	16.7	16.7	17.3	0.8	2	76 147
Belgium (4)	13.3	13.3	13.3	13.7	14.2	13.9	14.0	14.3	14.5	14.4	14.4	14.3	14.2	0.9		62 465
Bulgaria	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.5	7.9	7.9	7.8	8.4	0.7	21	4 324
Czechia	5.0	5.2	5.2	5.1	5.3	5.4	5.4	5.5	5.5	5.5	5.4	5.5	5.6	0.3	22	10 657
Denmark	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25	43
Germany	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.0	15.0	15.2	15.3	0.7	3	502 231
Estonia	4.5	4.4	4.6	5.1	5.9	5.9	5.5	5.5	5.3	5.3	5.4	5.4	5.4	0.9	23	1 282
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	10.5	10.5	10.9	11.0	10.3	10.6	10.4	10.7	10.5	10.2	10.4	10.6	11.5	0.6	14	20 783
Spain	11.5	11.5	11.5	11.6	11.7	11.6	11.6	11.3	11.1	11.3	11.0	11.0	11.2	-0.3	15	130 723
France	20.8	21.9	21.8	22.1	22.8	22.5	23.1	23.6	24.0	24.3	24.0	24.0	24.1	2.3	1	551 548
Croatia	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.8	12.0	11.9	11.9	0.3	13	5 807
Italy	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	12.8	12.8	0.5	8	220 803
Cyprus	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.4	8.7	1.9	17	1 710
Latvia	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.4	8.3	8.4	0.5	20	2 266
Lithuania	8.8	9.1	9.1	9.5	12.4	11.6	11.1	10.8	10.8	11.1	11.5	12.1	12.2	3.2	9	5 167
Luxembourg	10.3	9.7	9.7	10.2	11.2	10.6	10.5	10.9	10.8	10.3	10.5	10.5	10.8	1.1	16	5 965
Hungary	11.2	11.2	12.3	12.3	11.9	11.3	12.5	12.6	12.7	12.6	12.9	13.2	12.1	-0.2	11	15 065
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	12.1	13.0	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	1.4	6	101 913
Austria	11.4	11.3	11.2	11.3	11.7	11.6	11.6	11.7	12.0	12.1	12.1	12.1	12.2	1.0	10	45 042
Poland	12.1	12.0	11.8	11.2	11.1	10.8	11.1	12.0	12.2	12.1	12.4	12.7	12.8	1.0	7	59 882
Portugal	7.5	7.5	7.6	7.8	8.0	8.0	8.3	8.4	8.5	8.5	8.5	8.5	8.7	1.1	18	16 879
Romania	9.5	9.6	9.5	8.9	8.9	8.6	9.0	9.0	8.8	8.7	8.3	8.0	8.5	-1.0	19	15 942
Slovenia	13.8	13.6	13.3	13.6	14.4	14.7	14.5	14.7	14.4	14.1	14.3	14.3	14.4	1.1	4	6173.30
Slovakia	12.0	11.4	11.3	11.4	12.1	11.8	11.9	12.1	13.0	13.1	13.4	13.8	14.1	2.8	5	11 948
Finland	11.5	11.7	11.4	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	12.8	12.1	0.6	12	26 989
Sweden	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	2.7	2.8	0.1	24	13 107
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	29.6	29.4	29.1	30.4	32.4	31.7	31.6	31.2	31.2	30.9	30.1	30.5	30.6	1.6		1 838 713
EA-19	37.7	37.5	37.0	38.1	39.6	39.3	39.2	38.8	38.6	38.5	38.2	38.2	38.0	1.0		1 713 886
Belgium (€)	37.5	37.9	38.4	39.6	41.7	41.1	42.3	40.8	40.4	40.4	37.0	37.6	38.7	0.2	6	76 147
Belgium (%)	30.7	30.6	30.9	31.5	33.2	32.2	32.1	32.0	31.8	31.7	32.0	32.3	31.7	0.9		62 465
Bulgaria	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	27.0	28.4	4.0	16	4 324
Czechia	14.6	15.3	15.1	15.5	16.4	16.5	16.0	16.0	15.9	16.2	15.9	15.9	15.7	0.6	23	10 657
Denmark	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	25	43
Germany	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.4	39.2	39.1	39.2	0.0	5	502 231
Estonia	15.1	14.4	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.2	16.2	16.6	2.0	22	1 282
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	32.9	33.8	34.3	34.5	33.6	33.1	30.8	30.0	29.5	28.4	28.3	27.4	29.6	-4.7	14	20 783
Spain	32.6	32.0	31.7	36.1	39.3	37.0	37.0	35.0	33.6	33.5	32.7	33.1	33.2	1.5	10	130 723
France	48.5	50.6	51.0	51.9	54.1	53.2	53.3	53.0	52.7	53.1	52.6	52.4	51.7	0.8	1	551 548
Croatia	32.0	31.3	31.1	31.8	33.2	32.7	32.9	31.9	30.8	32.2	32.1	31.3	31.4	0.3	12	5 807
Italy	30.7	29.0	29.8	31.0	31.6	31.4	31.2	30.1	30.2	30.0	30.2	30.2	30.4	0.6	13	220 803
Cyprus	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.1	25.4	25.7	6.8	20	1 710
Latvia	28.4	28.0	27.7	28.4	33.5	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	-0.7	19	2 266
Lithuania	30.2	30.1	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.8	41.5	11.3	3	5 167
Luxembourg	27.1	27.0	26.7	27.6	29.1	28.2	28.3	28.2	28.1	27.4	27.9	27.5	27.8	1.0	18	5 965
Hungary	30.6	30.6	31.3	31.3	30.7	30.4	34.0	32.9	33.6	33.2	33.2	33.5	31.7	0.4	11	15 065
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	34.5	35.9	35.0	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	0.6	8	101 913
Austria	27.6	27.8	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	1.7	15	45 042
Poland	36.8	35.7	34.1	32.9	35.5	34.4	34.9	37.3	38.3	38.0	38.4	37.9	37.5	3.5	7	59 882
Portugal	24.4	24.0	23.8	24.5	26.7	26.2	25.7	26.4	24.8	24.7	24.7	24.8	25.2	1.4	21	16 879
Romania	34.1	33.7	33.3	33.2	35.2	32.5	31.9	32.5	32.1	31.8	29.6	31.2	34.1	0.8	9	15 942
Slovenia	36.4	36.2	35.9	37.2	39.6	39.6	39.5	39.7	39.2	38.8	39.0	39.0	39.3	3.5	4	6173.30
Slovakia	38.4	38.9	38.8	39.4	42.0	42.1	41.5	42.8	43.2	42.2	42.0	42.7	42.7	4.0	2	11 948
Finland	27.2	27.8	27.6	28.0	29.7	29.7	28.7	29.6	28.9	28.9	28.9	29.0	27.8	0.3	17	26 989
Sweden	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	0.3	24	13 107
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.0		31 645
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.1		24 998
Belgium (3)	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.0		2 682
Belgium (4)	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.0		2 682
Bulgaria	n.a.	n.a.	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1		76
Czechia	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.0		331
Denmark	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	-0.1		426
Germany	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		6 770
Estonia	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		43
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0		433
Greece	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1		370
Spain	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1		2 612
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1		4 054
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.0	0.1	0.1	0.1	0.1	0.1		55
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.0		3 048
Cyprus	0.3	0.3	0.4	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.3	0.3	0.2	-0.1		48
Latvia	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.0		53
Lithuania	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.0		109
Luxembourg	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.2		127
Hungary	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.0		199
Malta	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1		22
Netherlands	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.1		3 155
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.0		660
Poland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1		836
Portugal	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1		317
Romania	n.a.	n.a.	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		162
Slovenia	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.1	-0.1		63.20
Slovakia	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	-0.1		136
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		297
Sweden	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0		650
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		3 913
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (°) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.1		31 645
EA-19	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.1		24 998
Belgium (°)	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.4	0.0	1	2 682
Belgium (°)	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.4	0.0		2 682
Bulgaria	n.a.	n.a.	0.6	0.8	0.5	0.4	0.5	0.4	0.5	0.5	0.5	0.6	0.5	0.5	14	76
Czechia	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.0	16	331
Denmark	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.3	0.3	-0.1	25	426
Germany	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	0.1	11	6 770
Estonia	0.7	0.6	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.6	-0.1	10	43
Ireland	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.2	6	433
Greece	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.3	0.4	0.5	0.1	12	370
Spain	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.2	5	2 612
France	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.2	23	4 054
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.1	0.3	0.3	0.4	0.3	0.3	28	55
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.1	20	3 048
Cyprus	1.0	0.8	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	-0.3	4	48
Latvia	0.7	0.7	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	0.0	7	53
Lithuania	0.7	0.7	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.0	3	109
Luxembourg	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.4	9	127
Hungary	0.5	0.4	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.4	-0.1	21	199
Malta	1.0	0.8	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	-0.2	8	22
Netherlands	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	0.2	2	3 155
Austria	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.1	19	660
Poland	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.2	13	836
Portugal	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.5	0.5	0.1	18	317
Romania	n.a.	n.a.	0.4	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	24	162
Slovenia	0.3	0.4	0.7	0.6	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	-0.2	22	63.20
Slovakia	0.5	0.6	0.7	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.5	0.5	-0.3	17	136
Finland	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.0	27	297
Sweden	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	26	650
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	15	3 913
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(°) In percentage points.

(°) In millions of euro.

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

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

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	10.7	10.7	10.6	10.4	10.3	10.7	10.9	10.9	11.0	11.0	11.0	11.1	11.1	0.4		1 702 138
EA-19	10.6	10.5	10.5	10.2	10.2	10.4	10.5	10.6	10.7	10.8	10.8	10.8	10.8	0.4		1 213 715
Belgium	10.8	10.7	10.7	10.5	10.4	10.6	10.4	10.4	10.5	10.4	10.3	10.5	10.5	-0.2	22	45 965
Bulgaria	15.6	16.2	15.7	16.5	13.9	13.7	13.3	14.2	14.8	14.1	14.7	14.9	14.5	-1.2	4	7 482
Czechia	10.4	10.0	10.2	10.1	10.5	10.8	11.6	12.0	12.3	11.5	11.8	11.9	12.1	1.8	14	23 117
Denmark	15.7	15.6	16.0	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	-1.9	6	41 128
Germany	9.9	9.9	10.3	10.4	10.8	10.4	10.5	10.4	10.5	10.4	10.4	10.2	10.1	-0.2	24	332 429
Estonia	12.2	12.9	12.8	11.5	14.1	13.2	13.0	13.3	12.9	13.3	13.8	14.3	13.8	1.0	8	3 266
Ireland	11.1	11.1	11.0	10.5	9.8	9.8	9.5	9.5	9.8	9.8	7.7	7.9	7.6	-3.4	28	22 419
Greece	11.0	11.1	11.3	11.1	10.4	11.9	12.6	12.7	13.2	13.4	13.5	14.6	14.6	3.2	3	26 253
Spain	9.4	9.3	8.8	7.6	6.3	8.0	7.9	8.1	8.9	9.2	9.5	9.4	9.4	0.6	26	110 133
France	11.1	10.9	10.7	10.5	10.5	10.6	10.8	10.9	11.0	11.1	11.2	11.4	11.6	0.9	16	264 707
Croatia	17.9	17.8	17.4	17.1	16.3	17.0	16.6	17.6	18.0	18.0	18.5	18.8	19.0	1.7	1	9 323
Italy	10.2	10.6	10.4	10.0	10.1	10.7	10.8	11.1	10.9	11.2	11.1	11.2	11.2	0.8	20	193 397
Cyprus	13.4	13.4	13.9	14.0	12.4	12.3	11.8	12.0	11.8	13.0	12.9	13.2	13.7	-0.3	9	2 676
Latvia	11.3	11.6	11.1	10.1	10.4	11.3	11.3	11.6	12.0	12.3	12.7	13.3	13.1	2.0	10	3 531
Lithuania	10.7	10.8	11.2	11.2	11.0	11.3	11.1	10.6	10.6	10.8	11.2	11.4	11.4	0.2	18	4 809
Luxembourg	11.1	10.0	10.0	10.4	10.8	10.4	10.5	11.0	10.9	11.0	9.7	9.5	9.3	-1.0	27	5 119
Hungary	13.8	13.3	13.8	13.5	14.3	14.2	14.0	15.1	15.7	15.8	16.1	15.8	15.7	1.8	2	19 424
Malta	13.2	13.3	13.1	13.0	12.8	12.3	13.0	12.6	12.4	12.4	11.6	11.4	11.6	-1.4	15	1 316
Netherlands	11.4	11.4	11.1	11.1	11.1	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.4	0.3	19	83 733
Austria	11.9	11.4	11.3	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.5	0.2	17	42 691
Poland	12.5	12.7	13.0	13.0	11.5	12.4	12.4	11.6	11.4	11.5	11.4	11.8	12.2	-0.8	12	57 098
Portugal	12.6	12.8	12.3	11.9	10.6	11.4	11.9	12.0	11.6	12.1	12.3	12.5	12.7	0.4	11	24 770
Romania	12.2	12.0	11.5	10.7	9.7	11.3	12.5	12.6	12.1	11.9	12.6	10.7	9.9	-1.6	25	18 554
Slovenia	13.1	12.9	12.9	13.1	13.3	13.7	13.7	14.0	14.5	14.4	14.4	14.2	13.9	1.0	7	5 970
Slovakia	11.9	10.7	10.7	10.1	10.0	9.7	10.1	9.3	9.6	9.9	10.2	10.1	10.4	-0.3	23	8 798
Finland	13.3	13.2	12.6	12.5	12.9	13.0	13.8	14.1	14.4	14.3	14.2	14.4	14.2	1.6	5	31 734
Sweden	12.1	11.9	11.9	12.1	12.6	12.5	12.2	12.1	12.0	11.9	12.0	12.2	12.1	0.3	13	57 712
United Kingdom	10.0	9.9	9.8	9.7	9.4	10.3	11.1	11.0	10.9	10.9	10.9	10.9	10.9	1.1	21	254 585
Iceland	15.3	15.6	14.4	12.1	11.0	11.3	11.4	11.8	11.4	11.5	11.3	11.4	11.4	:		:
Norway	11.4	11.3	11.6	10.4	11.1	11.2	10.8	10.6	10.7	10.8	11.2	11.7	11.6	0.0		41 003

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (°) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	28.5	28.1	28.0	27.6	27.8	28.7	28.9	28.6	28.4	28.5	28.7	28.6	28.3	0.3		1 702 138
EA-19	27.6	27.2	27.0	26.6	26.7	27.5	27.4	26.9	26.8	27.0	27.0	27.1	26.9	-0.1		1 213 715
Belgium	24.7	24.7	24.8	24.0	24.3	24.5	23.8	23.3	22.9	22.8	22.7	23.7	23.3	-1.4	28	45 965
Bulgaria	51.2	54.3	49.6	53.7	51.0	52.7	52.5	53.2	52.1	49.9	50.7	51.3	49.1	-0.5	2	7 482
Czechia	30.4	29.3	29.6	30.4	32.7	33.1	34.4	35.1	35.4	33.9	34.8	34.2	34.1	4.5	14	23 117
Denmark	32.7	33.6	34.4	33.4	32.9	32.5	32.5	32.1	31.1	28.8	30.4	30.9	30.7	-3.7	19	41 128
Germany	26.8	26.5	27.6	27.4	28.5	28.3	28.2	27.6	27.6	27.4	27.0	26.4	25.9	-1.7	25	332 429
Estonia	40.6	42.1	41.1	36.7	40.3	39.8	41.3	41.9	40.6	41.4	41.4	42.5	42.2	1.1	3	3 266
Ireland	37.0	35.4	35.7	36.3	34.8	35.5	33.8	33.5	33.9	34.1	33.1	33.5	33.1	-2.6	15	22 419
Greece	34.4	35.6	35.7	35.0	33.9	37.1	37.4	35.6	36.9	37.1	36.7	37.6	37.4	1.8	10	26 253
Spain	26.8	25.7	24.3	23.6	21.2	25.6	25.2	25.2	27.1	27.4	28.2	28.3	28.0	3.7	21	110 133
France	25.9	25.3	25.0	24.7	24.9	25.1	24.9	24.6	24.2	24.3	24.6	24.8	24.8	-0.2	26	264 707
Croatia	49.2	48.2	46.9	46.5	45.0	47.4	47.2	49.0	49.5	49.0	49.7	49.7	50.4	3.5	1	9 323
Italy	26.2	26.3	25.1	24.3	24.2	25.7	26.1	25.7	25.1	25.9	25.8	26.6	26.6	1.5	24	193 397
Cyprus	42.6	41.7	38.6	40.2	38.9	38.6	36.9	37.8	37.3	39.0	38.7	40.0	40.2	1.6	6	2 676
Latvia	40.6	40.5	39.2	36.2	37.7	39.5	39.8	39.7	40.8	41.5	42.3	42.8	42.1	3.0	4	3 531
Lithuania	36.7	35.8	37.2	36.7	36.4	39.8	40.7	39.4	39.3	39.2	38.9	38.3	38.6	1.4	8	4 809
Luxembourg	29.2	27.9	28.2	28.2	28.0	27.5	28.3	28.6	28.4	29.2	25.8	24.8	23.8	-4.4	27	5 119
Hungary	37.8	36.4	35.1	34.4	36.6	38.1	38.3	39.4	41.4	41.4	41.6	40.2	40.9	5.8	5	19 424
Malta	41.7	41.5	39.8	40.4	39.4	38.6	40.3	39.0	37.9	38.4	37.8	36.6	36.5	-3.3	12	1 316
Netherlands	32.5	31.5	31.2	30.9	31.5	31.1	30.8	30.2	30.2	29.8	30.0	29.7	29.3	-1.9	20	83 733
Austria	28.8	28.2	27.9	27.4	28.4	28.2	28.0	27.8	27.2	27.0	26.7	27.5	27.6	-0.3	22	42 691
Poland	37.9	37.8	37.5	38.0	36.7	39.4	39.0	36.3	35.8	36.0	35.3	35.2	35.8	-1.7	13	57 098
Portugal	41.0	41.0	38.7	37.6	35.5	37.4	36.9	37.7	34.1	35.2	35.6	36.5	37.0	-1.7	11	24 770
Romania	44.1	42.2	40.4	39.9	38.5	42.9	44.3	45.3	44.5	43.3	44.9	41.4	39.7	-0.6	7	18 554
Slovenia	34.5	34.2	34.8	35.7	36.6	37.0	37.3	37.9	39.6	39.6	39.4	38.7	38.0	3.3	9	5 970
Slovakia	37.9	36.7	36.7	34.7	34.7	34.6	35.4	32.8	32.0	32.1	31.9	31.3	31.5	-5.2	18	8 798
Finland	31.5	31.4	30.4	30.3	31.6	31.8	32.9	33.1	33.0	32.7	32.3	32.7	32.7	2.4	16	31 734
Sweden	25.9	25.8	26.4	27.4	28.6	29.0	28.8	28.5	28.1	28.0	27.8	27.5	27.4	1.0	23	57 712
United Kingdom	30.0	29.4	29.2	28.2	29.1	30.8	32.6	33.1	33.0	33.3	33.2	32.6	32.1	2.8	17	254 585
Iceland	38.8	38.8	37.2	34.8	35.2	34.9	34.3	34.7	33.1	30.7	31.9	22.7	·	·	·	·
Norway	26.7	26.4	27.5	25.0	27.0	26.8	25.7	25.6	26.7	27.8	29.2	30.3	29.8	2.3	·	41 003

(°) In percentage points.

(€) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	0.8	0.9	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.0		120 390
EA-19	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.0		76 488
Belgium	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.0	22	3 069
Bulgaria	1.9	2.2	2.5	2.7	2.6	2.3	2.4	2.5	2.6	2.4	2.8	2.8	2.7	0.2	1	1 384
Czechia	1.1	1.3	1.6	1.0	1.4	1.4	1.5	1.6	1.6	0.9	1.4	1.4	1.4	-0.2	8	2 655
Denmark	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	-0.1	27	1 550
Germany	0.8	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	-0.2	26	17 455
Estonia	1.7	1.6	1.8	1.3	2.4	1.7	1.9	2.0	2.0	2.0	1.9	2.1	1.8	0.0	2	419
Ireland	1.2	1.2	1.2	1.2	1.3	1.2	1.1	1.1	1.1	1.1	0.8	0.8	0.9	-0.3	19	2 614
Greece	1.3	1.3	1.3	1.1	1.3	1.4	1.7	1.5	1.6	1.6	1.6	1.7	1.4	0.1	7	2 563
Spain	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.8	0.7	-0.1	21	8 389
France	0.6	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.7	0.1	20	16 813
Croatia	1.3	1.3	1.2	1.2	1.1	1.2	1.3	1.4	1.4	1.4	1.5	1.5	1.5	0.3	4	719
Italy	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.0	23	11 877
Cyprus	1.3	1.3	1.2	1.1	1.1	1.2	1.2	1.2	1.3	1.3	1.3	1.2	1.2	0.0	12	226
Latvia	1.2	1.2	1.0	1.4	1.6	1.5	1.4	1.3	1.4	1.3	1.4	1.4	1.4	0.4	5	390
Lithuania	1.2	1.3	1.3	1.4	1.5	1.5	1.4	1.3	1.3	1.3	1.4	1.4	1.4	0.2	6	606
Luxembourg	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.3	1.0	1.1	1.1	-0.3	13	587
Hungary	1.1	1.3	1.4	1.4	1.5	1.2	1.3	1.5	1.3	1.2	1.2	1.1	1.0	-0.3	16	1 252
Malta	1.4	1.4	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.1	1.0	1.0	-0.2	17	112
Netherlands	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.5	0.0	28	3 521
Austria	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	24	2 252
Poland	2.0	1.9	1.8	2.2	1.6	2.0	1.9	1.8	1.8	1.7	1.6	1.7	1.6	-0.2	3	7 410
Portugal	0.9	1.1	0.8	0.8	0.8	0.9	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.1	18	1 769
Romania	1.2	1.2	1.2	1.2	1.4	1.5	1.7	1.8	1.6	1.5	1.6	1.5	1.4	0.1	9	2 542
Slovenia	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.4	1.4	1.4	1.3	1.3	0.2	10	540
Slovakia	1.5	0.9	1.7	0.9	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	-0.5	11	984
Finland	1.0	0.9	0.9	0.9	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	0.2	14	2 302
Sweden	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	-0.1	25	2 760
United Kingdom	1.1	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	0.0	15	23 630
Iceland	1.0	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	:		:
Norway	0.8	0.7	0.7	0.7	0.8	0.7	0.7	0.6	0.6	0.7	0.6	0.7	0.6	-0.1		2 273

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.2	2.1	2.0	-0.2		120 390
EA-19	1.9	2.0	1.9	1.9	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.8	1.7	-0.2		76 488
Belgium	1.7	1.7	1.6	1.5	1.6	1.6	1.4	1.5	1.6	1.6	1.6	1.7	1.6	-0.1	23	3 069
Bulgaria	6.3	7.2	8.0	8.8	9.5	9.0	9.6	9.3	9.1	8.6	9.6	9.7	9.1	1.1	1	1 384
Czechia	3.2	3.7	4.6	3.2	4.2	4.2	4.4	4.6	4.5	2.7	4.2	4.0	3.9	-0.7	7	2 655
Denmark	1.4	1.4	1.3	1.3	1.3	1.4	1.3	1.4	1.4	1.1	1.2	1.2	1.2	-0.2	28	1 550
Germany	2.1	2.0	1.9	1.7	1.8	1.8	1.8	1.7	1.6	1.6	1.6	1.4	1.4	-0.5	25	17 455
Estonia	5.8	5.2	5.6	4.2	7.0	5.0	6.1	6.4	6.4	6.3	5.7	6.3	5.4	-0.2	3	419
Ireland	4.1	3.7	3.8	4.1	4.6	4.3	4.1	3.9	4.0	3.8	3.6	3.6	3.9	0.1	9	2 614
Greece	4.2	4.1	4.0	3.5	4.4	4.4	5.1	4.2	4.5	4.4	4.2	4.5	3.7	-0.4	10	2 563
Spain	2.3	2.2	2.2	2.5	2.8	2.7	2.7	2.7	2.4	2.4	2.3	2.3	2.1	-0.1	20	8 389
France	1.3	1.6	1.5	1.5	1.6	1.7	1.7	1.6	1.7	1.7	1.7	1.6	1.6	0.1	22	16 813
Croatia	3.5	3.4	3.2	3.4	3.1	3.5	3.7	3.9	4.0	3.7	4.0	4.0	3.9	0.6	8	719
Italy	1.8	1.8	1.7	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.6	-0.1	21	11 877
Cyprus	4.0	4.0	3.3	3.3	3.6	3.6	3.8	3.9	4.0	3.9	3.8	3.6	3.4	0.1	13	226
Latvia	4.5	4.1	3.6	5.1	5.7	5.2	5.0	4.6	4.6	4.4	4.5	4.6	4.7	1.0	5	390
Lithuania	4.2	4.4	4.3	4.7	5.1	5.2	5.2	4.7	4.8	4.7	5.0	4.8	4.9	0.6	4	606
Luxembourg	4.3	4.1	3.8	3.8	3.7	3.5	3.5	3.4	3.2	3.6	2.7	2.9	2.7	-1.1	16	587
Hungary	3.0	3.5	3.4	3.5	3.8	3.3	3.6	3.9	3.5	3.2	3.1	2.9	2.6	-0.8	18	1 252
Malta	4.6	4.4	3.7	3.8	3.7	3.8	3.8	3.8	3.5	3.7	3.5	3.3	3.1	-0.6	14	112
Netherlands	1.5	1.4	1.4	1.4	1.5	1.5	1.5	1.6	1.4	1.5	1.3	1.3	1.2	-0.1	27	3 521
Austria	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.4	1.5	1.4	1.5	1.5	-0.1	24	2 252
Poland	6.0	5.6	5.2	6.4	5.1	6.3	6.0	5.6	5.8	5.3	5.1	5.0	4.6	-0.6	6	7 410
Portugal	3.0	3.4	2.5	2.6	2.7	3.1	3.0	3.0	2.7	2.6	2.5	2.7	2.6	0.1	17	1 769
Romania	4.4	4.3	4.4	4.4	5.7	5.5	6.2	6.3	6.0	5.5	5.9	5.9	5.4	1.0	2	2 542
Slovenia	2.8	2.9	2.9	3.0	3.4	3.6	3.9	4.0	3.9	3.8	3.7	3.5	3.4	0.6	12	540
Slovakia	4.8	3.0	5.7	3.1	3.8	4.5	4.4	4.4	4.0	3.8	3.7	3.6	3.5	-2.2	11	984
Finland	2.3	2.2	2.1	2.2	2.6	2.5	2.4	2.5	2.5	2.4	2.4	2.4	2.4	0.3	19	2 302
Sweden	1.4	1.4	1.4	1.4	1.6	1.5	1.5	1.5	1.5	1.5	1.4	1.3	1.3	-0.1	26	2 760
United Kingdom	3.4	3.2	3.1	3.1	3.6	3.5	3.4	3.6	3.4	3.3	3.2	3.0	3.0	-0.1	15	23 630
Iceland	2.6	2.3	2.2	2.2	2.8	2.7	2.7	2.6	2.5	2.4	2.4	1.8	1.8	.	.	.
Norway	1.9	1.7	1.7	1.7	1.9	1.8	1.6	1.6	1.5	1.7	1.7	1.7	1.6	-0.1		2 273

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	18.5	18.5	18.4	18.8	19.2	19.0	19.1	19.4	19.6	19.4	19.1	19.2	19.4	1.0		2 986 425
EA-19	19.7	19.6	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.1	20.8	20.8	20.9	1.4		2 339 913
Belgium	23.1	22.6	22.6	23.4	23.8	23.6	24.0	24.2	24.4	24.3	24.0	22.9	22.9	0.2	5	100 382
Bulgaria	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	10.5	0.7	27	5 428
Czechia	17.4	17.5	17.7	17.2	16.2	16.7	17.0	17.1	17.3	17.2	16.9	17.4	17.9	0.2	11	34 306
Denmark	22.9	22.7	23.2	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.2	23.1	-0.1	4	67 591
Germany	21.4	21.2	20.6	21.1	21.8	21.0	20.9	21.4	21.6	21.6	21.7	21.9	22.2	1.7	6	729 177
Estonia	15.2	15.1	15.7	17.2	18.1	17.7	16.4	16.1	16.2	16.2	16.5	16.7	16.6	0.9	15	3 916
Ireland	10.3	10.4	10.7	11.2	12.2	12.0	12.8	12.8	12.9	12.7	9.9	10.1	9.9	-0.8	28	29 109
Greece	13.5	13.1	13.7	13.7	13.2	13.6	13.6	15.7	14.6	14.5	14.6	15.2	16.0	2.3	17	28 805
Spain	15.8	16.0	16.4	16.4	16.3	16.5	16.7	16.7	16.5	16.6	16.0	16.0	16.3	-0.1	16	190 295
France	21.6	21.8	21.5	21.7	22.3	22.2	22.6	23.1	23.7	23.9	23.7	23.7	23.8	2.3	2	546 075
Croatia	14.2	14.3	14.6	14.8	15.5	15.1	14.4	14.5	14.2	14.9	14.6	14.2	14.0	-0.7	21	6 843
Italy	19.7	19.6	20.3	20.8	21.5	21.6	21.3	21.7	21.7	21.4	21.2	20.7	20.7	0.4	8	357 240
Cyprus	10.2	10.0	9.8	10.0	11.1	11.4	11.4	11.5	10.7	11.3	11.5	11.4	11.7	1.9	24	2 291
Latvia	13.2	13.5	13.4	13.8	14.5	14.5	13.8	14.0	13.8	13.8	13.8	14.0	14.3	0.9	19	3 861
Lithuania	14.3	14.5	14.3	14.6	14.6	13.0	12.5	12.5	12.6	12.9	13.6	14.2	14.2	0.0	20	6 010
Luxembourg	15.2	14.5	14.6	15.6	16.6	16.1	16.1	16.8	17.3	16.7	17.1	17.1	17.3	2.7	14	9 559
Hungary	17.7	17.8	19.4	20.1	18.6	17.4	17.1	17.6	17.3	17.2	17.4	17.9	17.4	-2.0	13	21 538
Malta	10.7	11.0	10.1	10.1	10.7	10.2	11.0	11.1	11.3	11.0	10.3	10.7	11.2	1.1	25	1 261
Netherlands	17.7	18.5	18.1	18.6	19.5	19.5	20.0	20.4	20.4	20.0	19.9	20.2	19.9	1.8	9	146 890
Austria	22.6	22.5	22.3	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.4	23.1	0.8	3	85 531
Poland	12.9	12.9	12.3	12.3	11.9	11.8	12.0	12.6	13.0	13.1	13.2	13.5	13.9	1.5	22	64 825
Portugal	12.1	12.1	12.2	12.4	12.7	12.5	13.3	12.7	14.7	14.8	14.8	14.5	14.5	2.3	18	28 144
Romania	11.0	11.5	11.6	11.0	11.1	11.0	11.1	11.1	11.0	10.7	10.3	10.0	10.7	-0.9	26	20 072
Slovenia	20.0	19.7	18.6	18.7	19.0	19.2	19.0	19.1	18.4	18.0	18.2	18.4	18.3	-0.2	10	7 889
Slovakia	15.0	14.1	14.0	14.4	15.0	14.6	14.8	15.1	16.1	16.2	16.7	17.2	17.8	3.8	12	15 080
Finland	21.5	21.3	20.6	21.3	22.2	21.3	21.5	22.4	22.4	22.7	22.6	22.6	21.6	1.0	7	48 398
Sweden	27.7	27.0	25.9	26.2	25.9	24.5	24.5	25.2	25.3	24.9	24.8	25.7	25.9	0.0	1	123 224
United Kingdom	13.2	13.3	13.4	13.4	13.1	13.6	13.4	12.9	12.7	12.4	12.4	12.7	13.0	-0.4	23	302 684
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	16.3	15.8	16.2	15.8	17.6	17.3	17.0	17.1	17.5	17.8	18.9	19.1	18.5	2.3		65 505

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	49.4	48.8	48.4	49.7	51.8	51.2	50.8	50.6	50.5	50.3	49.6	49.6	49.7	1.3		2 986 425
EA-19	51.5	50.7	50.3	51.9	53.8	53.5	53.1	52.9	52.7	52.6	52.2	51.9	51.9	1.6		2 339 913
Belgium	53.1	52.2	52.6	53.7	55.7	54.8	54.9	54.0	53.5	53.4	53.2	51.7	51.0	-1.7	7	100 382
Bulgaria	36.9	32.6	31.0	30.0	33.5	32.8	33.3	32.4	32.8	35.1	34.0	34.0	35.6	4.6	26	5 428
Czechia	50.9	51.6	51.2	51.8	50.3	51.3	50.4	50.0	49.6	50.9	49.5	50.1	50.6	-0.6	8	34 306
Denmark	47.7	48.9	50.0	52.6	55.4	50.5	50.6	50.0	52.8	52.1	51.1	50.4	50.5	0.5	10	67 591
Germany	57.9	56.8	55.0	55.9	57.5	57.1	56.1	56.5	56.6	56.7	56.6	56.4	56.9	1.9	2	729 177
Estonia	50.6	49.3	50.1	54.6	51.9	53.4	51.9	50.8	51.1	50.6	49.7	49.9	50.6	0.5	9	3 916
Ireland	34.4	33.0	34.6	38.7	43.5	43.1	45.6	45.3	44.7	44.1	42.2	42.8	42.9	8.4	20	29 109
Greece	42.4	42.1	43.0	43.0	42.8	42.6	40.3	43.7	40.9	40.1	39.9	39.2	41.1	-1.9	22	28 805
Spain	44.8	44.4	45.1	50.9	54.8	52.9	53.6	51.8	50.0	49.5	47.6	48.0	48.3	3.2	14	190 295
France	50.5	50.3	50.3	50.9	52.8	52.6	51.9	52.0	52.0	52.3	51.8	51.9	51.2	0.9	6	546 075
Croatia	39.1	38.9	39.5	40.3	42.7	42.0	41.0	40.3	39.2	40.7	39.2	37.6	37.0	-2.5	25	6 843
Italy	50.5	48.8	49.0	50.5	51.6	52.0	51.3	50.0	50.0	49.6	49.3	48.9	49.2	0.2	13	357 240
Cyprus	32.6	31.1	27.1	28.9	34.9	35.6	35.8	36.2	33.9	33.8	34.6	34.7	34.5	7.3	28	2 291
Latvia	47.1	46.9	47.2	49.3	52.3	50.7	48.7	48.0	47.0	46.5	45.8	45.1	46.1	-1.1	16	3 861
Lithuania	49.0	48.2	47.6	47.9	48.5	46.1	46.1	46.2	46.7	47.0	47.0	48.0	48.3	0.7	15	6 010
Luxembourg	40.2	40.6	40.3	42.4	43.2	42.8	43.4	43.7	45.0	44.3	45.5	44.9	44.5	4.2	18	9 559
Hungary	48.6	48.8	49.3	51.0	47.9	46.7	46.8	46.0	45.7	45.3	45.0	45.6	45.3	-4.0	17	21 538
Malta	33.9	34.5	30.8	31.5	32.9	32.0	34.1	34.3	34.7	33.8	33.4	34.3	34.9	4.2	27	1 261
Netherlands	50.6	51.4	51.0	51.9	55.4	54.8	56.3	57.3	56.7	54.0	53.9	52.5	51.4	0.5	5	146 890
Austria	54.7	55.4	54.8	55.3	56.2	56.3	56.1	56.5	56.5	57.0	56.6	55.7	55.3	0.5	3	85 531
Poland	39.0	38.3	35.6	36.1	38.1	37.7	37.8	39.2	40.7	41.0	40.8	40.4	40.6	5.0	23	64 825
Portugal	39.2	38.6	38.2	39.0	42.5	41.2	41.0	39.9	43.1	43.3	42.9	42.6	42.0	3.8	21	28 144
Romania	39.6	40.5	40.7	41.1	44.1	41.6	39.3	39.8	40.2	39.1	36.7	38.8	43.0	2.2	19	20 072
Slovenia	52.8	52.2	50.1	51.1	52.2	51.7	51.8	51.6	50.2	49.5	49.7	50.1	50.3	0.1	11	7 889
Slovakia	47.9	48.2	48.1	49.6	52.3	52.2	51.8	53.6	53.3	52.3	52.2	53.4	53.9	5.8	4	15 080
Finland	51.0	50.5	49.6	51.8	54.3	52.1	51.2	52.4	51.4	51.9	51.6	51.4	49.9	0.3	12	48 398
Sweden	59.5	58.7	57.6	59.7	58.7	56.8	57.7	59.2	59.1	58.6	57.6	58.2	58.4	0.8	1	123 224
United Kingdom	39.5	39.4	39.6	38.9	40.5	40.5	39.5	39.0	38.5	38.1	37.7	37.9	38.1	-1.5	24	302 684
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	38.3	36.8	38.5	38.3	42.7	41.3	40.5	41.3	43.8	46.0	49.1	49.4	47.5	9.0	..	65 505

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	16.8	16.8	16.8	17.1	17.3	17.1	17.2	17.4	17.5	17.4	17.2	17.3	17.5	0.7		2 687 306
EA-19	17.7	17.6	17.6	17.9	18.3	18.1	18.2	18.6	18.8	18.7	18.5	18.5	18.6	1.0		2 082 324
Belgium	21.3	20.9	20.9	21.5	21.9	21.7	22.0	22.2	22.5	22.2	21.9	20.8	20.8	-0.2	3	91 193
Bulgaria	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	10.5	0.7	26	5 428
Czechia	16.4	16.3	16.4	16.0	15.0	15.4	15.7	15.8	16.0	15.8	15.5	16.1	16.6	0.2	11	31 828
Denmark	18.2	18.2	18.7	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.7	18.1	18.0	-0.6	7	52 818
Germany	18.5	18.4	18.0	18.5	19.0	18.3	18.4	18.8	19.1	19.0	19.2	19.3	19.6	1.6	5	643 365
Estonia	14.8	14.8	15.4	16.8	17.7	17.3	16.0	15.8	15.8	15.9	16.2	16.4	16.3	0.8	12	3 838
Ireland	10.3	10.3	10.6	11.2	12.1	11.9	12.7	12.7	12.7	12.5	9.7	9.9	9.8	-0.8	28	28 688
Greece	12.9	12.4	12.9	12.9	12.3	12.8	12.7	14.1	13.3	13.0	13.1	13.6	14.3	1.4	17	25 783
Spain	14.9	15.2	15.6	15.4	15.0	15.2	15.3	15.1	14.8	15.1	14.7	14.7	15.0	-0.6	15	175 324
France	20.3	20.4	20.1	20.2	20.7	20.6	20.9	21.6	22.1	22.3	22.0	22.1	22.2	2.1	2	508 726
Croatia	14.1	14.2	14.5	14.7	15.4	15.0	14.3	14.3	14.1	14.8	14.5	14.1	13.9	-0.6	19	6 804
Italy	17.5	17.4	18.1	18.5	18.9	18.9	18.5	18.8	18.7	18.3	18.1	17.6	17.7	-0.4	9	305 053
Cyprus	10.2	9.9	9.7	10.0	11.0	11.3	11.3	11.4	10.6	11.2	11.4	11.4	11.6	1.9	24	2 279
Latvia	13.1	13.4	13.3	13.7	14.3	14.2	13.5	13.7	13.5	13.5	13.4	13.7	13.9	0.6	20	3 753
Lithuania	14.1	14.3	14.0	14.3	14.3	12.8	12.3	12.3	12.5	12.8	13.4	14.0	14.1	0.0	18	5 934
Luxembourg	13.9	13.3	13.4	14.3	15.1	14.7	14.7	15.3	15.8	15.1	15.5	15.6	15.7	2.4	13	8 696
Hungary	17.4	17.5	18.6	19.1	18.1	16.9	16.8	17.5	17.1	17.1	17.3	17.8	17.2	-1.4	10	21 383
Malta	9.7	9.9	9.1	9.2	9.6	9.2	9.8	9.9	10.1	9.7	9.1	9.4	10.0	0.8	27	1 127
Netherlands	14.4	15.1	14.7	15.2	15.7	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.6	0.9	14	115 262
Austria	20.1	20.0	19.9	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.6	0.7	4	76 369
Poland	12.1	12.1	11.5	11.5	11.1	11.1	11.3	11.8	12.2	12.2	12.4	12.7	13.0	1.5	21	60 743
Portugal	11.4	11.3	11.3	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.8	12.8	1.5	22	25 000
Romania	10.9	11.5	11.5	10.9	11.0	10.8	10.9	10.9	10.8	10.5	10.1	9.8	10.6	-0.9	25	19 864
Slovenia	19.4	19.0	18.0	18.1	18.2	18.3	18.1	18.1	17.5	17.3	17.5	17.7	17.7	-0.3	8	7 622
Slovakia	12.4	11.5	11.4	12.1	12.3	12.4	12.1	12.4	13.3	13.5	14.0	14.3	14.9	3.4	16	12 619
Finland	19.2	19.1	18.5	19.2	19.9	18.9	19.1	19.8	19.7	19.9	19.7	19.6	18.6	0.2	6	41 694
Sweden	23.7	22.9	22.3	22.7	22.2	21.3	21.5	22.1	22.2	21.9	21.8	22.6	22.8	0.6	1	108 533
United Kingdom	13.1	13.1	13.2	13.2	13.0	13.4	13.2	12.7	12.5	12.2	12.2	12.5	12.8	-0.4	23	297 582
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	15.2	14.7	15.1	14.8	16.3	16.0	15.9	15.9	16.3	16.6	17.1	17.4	16.8	1.7	:	59 635

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	44.9	44.3	44.1	45.2	46.7	46.1	45.7	45.6	45.3	45.0	44.6	44.6	44.8	0.6		2 687 306
EA-19	46.3	45.6	45.4	46.7	48.1	47.7	47.3	47.1	46.9	46.7	46.4	46.2	46.2	0.8		2 082 324
Belgium	49.1	48.3	48.6	49.4	51.2	50.3	50.3	49.5	49.2	48.9	48.6	47.0	46.3	-2.3	9	91 193
Bulgaria	36.9	32.6	31.0	30.0	33.5	32.8	33.3	32.4	32.8	35.1	34.0	34.0	35.6	4.6	26	5 428
Czechia	47.9	48.0	47.6	48.2	46.4	47.2	46.5	46.2	45.9	46.8	45.6	46.3	47.0	-0.7	8	31 828
Denmark	38.0	39.1	40.2	42.3	41.7	39.6	39.5	38.9	37.9	35.2	38.2	39.3	39.5	-0.7	20	52 818
Germany	50.1	49.3	48.2	49.1	50.1	49.9	49.3	49.8	49.9	50.1	50.0	49.7	50.2	2.0	2	6 433 365
Estonia	49.5	48.4	49.4	53.6	50.6	52.1	50.8	49.8	50.1	49.6	48.7	48.9	49.6	0.2	3	3 838
Ireland	34.2	32.8	34.4	38.4	43.3	42.8	45.0	44.7	44.0	43.4	41.6	42.1	42.3	8.0	16	28 688
Greece	40.3	39.8	40.5	40.5	40.0	39.9	37.7	39.4	37.3	36.0	35.8	35.1	36.8	-3.8	25	25 783
Spain	42.5	42.2	42.8	48.0	50.4	48.6	49.2	46.8	45.0	44.9	43.6	44.1	44.5	1.7	13	175 324
France	47.3	47.0	47.0	47.4	49.2	48.7	48.1	48.5	48.5	48.7	48.2	48.3	47.7	0.7	6	5 087 726
Croatia	38.9	38.6	39.2	40.0	42.4	41.7	40.7	40.0	38.9	40.4	39.0	37.4	36.8	-2.4	24	6 804
Italy	44.9	43.3	43.6	44.8	45.4	45.5	44.7	43.3	43.1	42.5	42.2	41.8	42.0	-1.6	17	305 053
Cyprus	32.4	30.9	27.0	28.7	34.7	35.4	35.6	36.0	33.7	33.6	34.4	34.5	34.3	7.3	27	2 279
Latvia	46.8	46.6	47.0	48.9	51.7	49.7	47.7	46.9	46.0	45.3	44.7	43.9	44.8	-2.2	12	3 753
Lithuania	48.4	47.5	46.8	46.7	47.5	45.2	45.3	45.6	46.3	46.5	46.4	47.3	47.6	0.9	7	5 934
Luxembourg	36.6	37.0	36.8	38.9	39.5	39.2	39.6	39.7	41.0	40.2	41.3	40.9	40.5	3.7	18	8 696
Hungary	47.7	47.9	47.3	48.6	46.4	45.5	45.9	45.5	45.2	45.0	44.7	45.3	45.0	-2.3	11	21 383
Malta	30.8	31.0	27.8	28.6	29.6	28.8	30.6	30.6	30.9	30.0	29.7	30.3	31.2	3.4	28	1 127
Netherlands	41.2	41.9	41.5	42.2	44.7	43.7	44.5	45.0	44.0	42.3	42.3	40.9	40.4	-1.1	19	115 262
Austria	48.8	49.4	48.9	49.2	50.0	50.0	49.8	50.0	50.0	50.2	49.9	49.6	49.4	0.4	4	76 369
Poland	36.9	35.9	33.3	33.7	35.6	35.2	35.4	36.7	38.1	38.3	38.2	37.9	38.1	4.8	21	60 743
Portugal	36.9	36.1	35.6	36.3	39.4	38.0	37.4	36.3	37.8	38.0	37.7	37.7	37.3	1.7	23	25 000
Romania	39.5	40.3	40.5	40.9	43.5	40.9	38.7	39.2	39.4	38.4	36.0	38.1	42.5	2.0	15	19 864
Slovenia	51.1	50.5	48.5	49.5	50.0	49.3	49.2	48.9	47.7	47.4	47.8	48.2	48.6	0.0	5	7 622
Slovakia	39.7	39.2	39.2	41.8	42.9	44.3	42.5	44.0	44.1	43.5	43.8	44.6	45.1	5.9	10	12 619
Finland	45.6	45.2	44.5	46.6	48.6	46.4	45.5	46.5	45.3	45.4	44.8	44.6	43.0	-1.5	14	41 694
Sweden	50.9	49.8	49.6	51.7	50.4	49.2	50.7	51.9	51.7	51.5	50.7	51.2	51.5	1.9	1	108 533
United Kingdom	39.0	38.9	39.1	38.4	40.2	40.0	39.0	38.4	37.9	37.4	37.0	37.2	37.5	-1.7	22	297 582
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	35.7	34.3	35.9	35.7	39.6	38.3	37.7	38.4	40.8	42.8	44.5	44.9	43.3	7.4		59 635

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	7.4	7.3	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.7	7.7	7.5	7.6	0.3		1 172 517
EA-19	8.4	8.3	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.6	8.5	8.5	0.2		954 075
Belgium	8.0	8.0	8.1	8.4	8.6	8.5	8.6	8.8	8.9	8.8	8.8	8.3	8.2	0.1	10	36 045
Bulgaria	7.0	5.7	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.1	-0.2	22	2 635
Czechia	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	9.7	0.2	4	18 554
Denmark	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.1	28	1 930
Germany	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	0.3	14	216 423
Estonia	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.2	10.5	10.6	10.6	0.5	3	2 503
Ireland	2.8	2.9	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	2.6	-0.6	26	7 608
Greece	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	4.7	-0.2	23	8 545
Spain	8.6	8.6	8.6	8.6	8.4	8.3	8.3	8.1	8.0	8.2	8.1	8.2	8.4	-0.3	8	97 568
France	11.9	12.0	11.8	11.9	12.4	12.7	12.9	13.1	13.3	13.4	13.2	13.2	13.2	1.4	1	302 937
Croatia	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.1	6.3	6.0	5.9	-0.2	16	2 900
Italy	10.0	9.9	10.3	10.2	10.6	10.5	10.4	10.4	10.2	10.0	9.7	9.4	9.4	-0.8	6	162 481
Cyprus	6.1	5.7	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.4	6.5	6.5	6.8	1.4	13	1 332
Latvia	5.8	5.9	5.7	5.8	6.7	6.5	6.1	6.1	6.1	5.8	5.9	6.1	6.0	0.3	15	1 621
Lithuania	7.2	7.5	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	0.8	9	3 510
Luxembourg	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.4	4.5	4.5	4.6	0.4	24	2 555
Hungary	9.7	9.5	9.8	9.8	9.2	8.1	8.2	8.1	7.8	7.9	8.0	8.4	7.3	-2.4	12	9 063
Malta	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.6	2.6	2.6	2.4	2.4	2.4	-0.1	27	275
Netherlands	3.8	4.3	4.3	4.5	4.6	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	0.9	21	38 261
Austria	9.0	8.9	8.8	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.4	0.6	5	34 888
Poland	4.9	4.8	4.8	4.7	4.7	4.8	4.7	5.0	5.0	5.1	5.1	5.2	5.3	0.5	19	24 749
Portugal	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	0.8	18	10 331
Romania	6.4	6.3	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	-0.8	20	9 889
Slovenia	7.1	6.8	6.4	6.0	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.6	5.6	-0.8	17	2 408
Slovakia	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	7.9	8.0	8.5	2.3	7	7 198
Finland	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	7.9	-0.6	11	17 585
Sweden	11.9	11.6	11.6	12.0	11.7	11.3	11.4	11.8	11.8	11.6	11.6	12.0	12.1	0.5	2	57 423
United Kingdom	3.5	3.5	3.6	3.7	3.6	3.8	3.6	3.7	3.6	3.5	3.6	3.7	3.9	0.3	25	91 300
Iceland	3.0	3.1	2.9	2.7	2.9	3.9	3.9	3.7	3.8	3.8	3.7	3.6	3.6	.	.	.
Norway	5.3	5.2	5.3	5.3	5.9	5.7	5.6	5.7	5.8	5.9	6.2	6.2	6.1	0.8	.	21 621

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	19.7	19.4	19.3	19.8	20.7	20.7	20.4	20.2	20.0	19.9	19.4	19.5	19.5	0.2		1 172 517
EA-19	22.0	21.5	21.4	21.8	22.6	22.7	22.4	22.1	21.8	21.8	21.4	21.2	21.2	-0.2		954 075
Belgium	18.5	18.6	18.9	19.2	20.2	19.6	19.7	19.6	19.5	19.4	19.5	18.7	18.3	-0.6	14	36 045
Bulgaria	22.9	18.9	16.8	15.0	16.1	16.4	17.1	15.1	16.0	16.8	16.3	16.3	17.3	0.5	16	2 635
Czechia	27.6	27.9	27.5	28.5	27.6	28.4	27.7	27.5	27.2	27.4	27.0	27.1	27.4	-0.1	4	18 554
Denmark	1.0	1.0	1.1	1.1	1.1	1.2	1.4	1.4	1.5	1.4	1.4	1.5	1.4	0.3	28	1 930
Germany	18.3	17.6	16.9	16.7	17.2	17.6	17.3	17.2	17.1	17.1	17.0	16.9	16.9	0.0	17	216 423
Estonia	32.7	31.8	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.6	31.7	32.4	0.2	1	2 503
Ireland	9.3	9.4	10.2	11.6	11.9	11.3	11.8	10.7	10.9	10.9	10.7	11.0	11.2	1.0	26	7 608
Greece	15.9	15.0	15.6	15.9	15.1	15.8	14.3	13.5	13.1	12.4	11.9	11.3	12.2	-3.4	23	8 545
Spain	24.3	23.9	23.7	26.7	28.1	26.6	26.7	25.1	24.3	24.3	24.1	24.5	24.8	1.1	7	97 568
France	27.8	27.6	27.7	27.9	29.4	29.9	29.6	29.3	29.2	29.3	28.9	28.8	28.4	0.7	2	302 937
Croatia	17.0	16.7	16.6	17.0	17.7	17.6	17.6	16.7	15.7	16.7	16.9	15.7	15.7	-0.9	18	2 900
Italy	25.8	24.7	24.8	24.8	25.4	25.3	25.0	23.8	23.5	23.3	22.5	22.1	22.4	-2.4	9	162 481
Cyprus	19.4	17.9	15.1	16.2	19.5	19.9	19.7	19.4	18.9	19.3	19.7	19.7	20.0	4.9	11	1 332
Latvia	20.7	20.4	20.1	20.6	24.3	22.7	21.5	20.9	20.9	19.7	19.6	19.6	19.3	-0.8	12	1 621
Lithuania	24.8	24.8	25.0	25.7	27.9	26.4	26.4	26.7	26.8	27.2	27.0	27.8	28.2	3.1	3	3 510
Luxembourg	12.1	12.0	11.7	12.1	12.7	12.5	12.5	12.4	12.3	11.8	12.1	11.8	11.9	0.2	24	2 555
Hungary	26.4	25.9	24.8	24.8	23.8	21.7	22.5	21.0	20.7	20.8	20.7	21.3	19.1	-5.7	13	9 063
Malta	8.5	8.2	7.6	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	0.0	27	275
Netherlands	11.0	12.0	12.0	12.5	13.1	13.2	13.4	14.3	13.7	14.5	13.8	13.6	13.4	1.4	22	38 261
Austria	21.8	21.9	21.6	21.6	22.5	22.5	22.4	22.3	22.4	22.4	22.1	22.8	22.5	0.9	8	34 888
Poland	15.0	14.2	14.0	13.8	15.1	15.2	14.8	15.7	15.8	15.9	15.7	15.4	15.5	1.6	19	24 749
Portugal	14.9	13.8	14.2	14.6	15.8	16.1	15.8	15.8	15.1	14.8	14.8	15.2	15.4	1.2	20	10 331
Romania	22.9	22.0	21.4	21.5	22.3	20.8	19.9	19.9	20.4	19.9	17.9	19.0	21.2	-0.2	10	9 889
Slovenia	18.8	18.0	17.2	16.4	15.4	15.3	15.2	15.4	15.2	14.8	15.0	15.1	15.3	-1.8	21	2 408
Slovakia	22.1	21.4	21.3	22.5	23.4	24.2	23.1	23.7	24.9	24.7	24.8	24.7	25.7	4.4	6	7 198
Finland	20.4	20.4	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	-2.2	15	17 585
Sweden	25.6	25.3	25.9	27.2	26.7	26.1	27.0	27.6	27.4	27.3	26.9	27.1	27.2	1.4	5	57 423
United Kingdom	10.3	10.4	10.6	10.7	11.3	11.5	10.7	11.1	10.9	10.9	10.9	11.1	11.5	0.9	25	91 300
Iceland	7.7	7.8	7.5	7.9	9.3	12.0	11.6	11.0	11.0	10.2	10.4	7.2	·	·	·	·
Norway	12.4	12.2	12.6	12.7	14.2	13.7	13.3	13.6	14.5	15.3	16.0	16.1	15.7	3.1	·	21 621

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	94	94	94	96	96	94	95	97	98	97	97	97	99	0.4		1 514 789
EA-19	93	93	93	96	97	95	96	99	100	100	100	100	101	0.8		1 128 249
Belgium	13.3	12.8	12.8	13.2	13.2	13.2	13.4	13.4	13.6	13.4	13.1	12.5	12.6	-0.2	3	55 147
Bulgaria	4.3	4.1	4.5	4.6	4.7	4.2	4.1	4.6	4.8	5.2	5.1	5.1	5.4	0.9	26	2 794
Czechia	7.0	6.8	7.0	6.6	6.1	6.1	6.3	6.4	6.5	6.6	6.3	6.7	6.9	0.0	21	13 273
Denmark	17.8	17.7	18.2	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.4	17.4	-0.8	1	50 888
Germany	11.7	11.8	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.5	12.6	12.7	13.0	1.3	2	426 942
Estonia	5.0	5.1	5.4	5.7	5.5	5.5	5.3	5.5	5.5	5.7	5.7	5.8	5.7	0.3	25	1 335
Ireland	7.5	7.4	7.4	7.8	8.8	8.8	9.3	9.6	9.5	9.4	7.2	7.3	7.2	-0.3	20	21 081
Greece	7.8	7.7	7.9	7.8	7.7	7.7	7.9	9.3	8.6	8.5	8.8	9.2	9.6	1.6	11	17 238
Spain	6.4	6.6	7.0	6.8	6.6	6.9	7.0	7.0	6.8	6.9	6.6	6.5	6.7	-0.3	22	77 756
France	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.8	8.9	9.0	0.7	12	205 789
Croatia	7.9	8.1	8.4	8.4	9.0	8.7	8.1	8.4	8.4	8.7	8.2	8.2	8.0	-0.4	15	3 904
Italy	7.5	7.5	7.8	8.3	8.3	8.4	8.2	8.5	8.5	8.3	8.5	8.3	8.3	0.5	14	142 572
Cyprus	4.1	4.2	4.3	4.4	4.8	5.0	5.1	5.3	4.7	4.8	4.9	4.9	4.8	0.6	28	947
Latvia	7.3	7.5	7.6	7.9	7.6	7.7	7.4	7.6	7.4	7.6	7.5	7.6	7.9	0.3	16	2 132
Lithuania	6.9	6.8	6.5	6.4	5.9	5.3	5.1	5.1	5.2	5.3	5.6	5.8	5.7	-0.8	24	2 424
Luxembourg	9.3	9.0	9.1	9.9	10.3	10.0	10.1	10.5	11.0	10.7	11.0	11.1	11.1	2.0	6	6 141
Hungary	7.7	8.0	8.9	9.4	8.8	8.8	8.6	9.4	9.3	9.2	9.3	9.4	9.9	1.1	10	12 320
Malta	7.0	7.3	6.6	6.6	7.0	6.7	7.2	7.3	7.4	7.2	6.7	7.0	7.5	0.9	19	851
Netherlands	10.6	10.8	10.5	10.7	11.1	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.4	0.0	9	77 001
Austria	11.2	11.2	11.1	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.3	11.2	0.1	5	41 481
Poland	7.2	7.3	6.7	6.8	6.4	6.3	6.6	6.7	7.1	7.1	7.3	7.5	7.7	1.0	17	35 993
Portugal	6.8	7.0	6.8	6.9	7.1	6.7	7.0	6.5	7.8	7.9	7.9	7.7	7.5	0.7	18	14 669
Romania	4.6	5.2	5.4	5.2	5.4	5.3	5.3	5.4	5.2	5.1	5.1	4.9	5.3	-0.1	27	9 975
Slovenia	12.2	12.2	11.6	12.1	12.6	12.6	12.5	12.4	11.9	11.9	12.0	12.1	12.1	0.5	4	5 214
Slovakia	5.5	5.2	5.2	5.6	5.6	5.6	5.6	5.7	5.8	5.8	6.1	6.4	6.4	1.2	23	5 421
Finland	10.6	10.5	10.0	10.6	10.9	10.4	10.5	11.0	11.0	11.2	11.0	11.0	10.8	0.7	7	24 109
Sweden	11.8	11.2	10.7	10.8	10.5	10.0	10.1	10.3	10.4	10.3	10.2	10.7	10.8	0.1	8	51 110
United Kingdom	9.6	9.6	9.6	9.5	9.3	9.6	9.6	9.1	8.9	8.6	8.6	8.8	8.8	-0.8	13	206 282
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	9.9	9.5	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.2	10.7	0.9	..	38 015

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	25.1	24.9	24.8	25.4	26.0	25.4	25.3	25.4	25.4	25.2	25.2	25.2	25.2	0.4		1 514 789
EA-19	24.3	24.1	24.0	25.0	25.5	25.0	24.9	25.1	25.1	25.0	25.0	24.9	25.0	1.0		1 128 249
Belgium	30.6	29.7	29.7	30.2	31.0	30.7	30.7	29.9	29.8	29.5	29.1	28.3	28.0	-1.7	6	55 147
Bulgaria	14.0	13.7	14.2	15.0	17.4	16.4	16.2	17.3	16.9	18.3	17.7	17.7	18.3	4.1	26	2 794
Czechia	20.3	20.1	20.2	19.8	18.8	18.8	18.8	18.7	18.7	19.4	18.6	19.2	19.6	-0.6	22	13 273
Denmark	37.0	38.1	39.1	41.2	40.6	38.4	38.1	37.5	36.4	33.8	36.8	37.8	38.0	-1.1	1	50 888
Germany	31.7	31.7	31.3	32.4	32.9	32.2	32.0	32.6	32.8	32.9	32.9	32.8	33.3	2.0	2	426 942
Estonia	16.8	16.5	17.2	18.2	15.8	16.5	16.8	17.3	17.5	17.8	17.1	17.2	17.2	0.1	27	1 335
Ireland	24.9	23.4	24.1	26.9	31.4	31.6	33.2	34.0	33.1	32.5	30.9	31.2	31.1	7.0	4	21 081
Greece	24.4	24.8	25.0	24.6	24.9	24.1	23.4	25.9	24.1	23.6	23.9	23.8	24.6	-0.4	13	17 238
Spain	18.2	18.3	19.1	21.3	22.3	22.0	22.5	21.7	20.7	20.6	19.5	19.6	19.7	0.6	20	77 756
France	19.5	19.4	19.4	19.5	19.8	18.8	18.5	19.2	19.3	19.4	19.3	19.5	19.3	-0.1	25	205 789
Croatia	21.9	22.0	22.6	23.0	24.7	24.1	23.1	23.3	23.1	23.7	22.1	21.7	21.1	-1.5	19	3 904
Italy	19.2	18.6	18.9	20.0	20.0	20.2	19.8	19.5	19.6	19.2	19.7	19.6	19.6	0.8	21	142 572
Cyprus	13.1	13.0	11.9	12.5	15.2	15.5	15.9	16.6	14.8	14.3	14.7	14.8	14.3	2.4	28	947
Latvia	26.1	26.2	26.9	28.3	27.4	27.1	26.2	26.0	25.1	25.6	25.1	24.3	25.4	-1.5	11	2 132
Lithuania	23.6	22.7	21.7	21.0	19.6	18.8	18.9	19.0	19.5	19.4	19.3	19.6	19.5	-2.3	23	2 424
Luxembourg	24.5	25.0	25.1	26.8	26.7	26.7	27.1	27.3	28.7	28.4	29.3	29.0	28.6	3.5	5	6 141
Hungary	21.2	22.0	22.6	23.8	22.7	23.8	23.4	24.5	24.5	24.2	24.0	24.0	25.9	3.4	10	12 320
Malta	22.3	22.8	20.2	20.5	21.6	20.9	22.3	22.5	22.8	22.1	21.8	22.5	23.6	3.4	15	851
Netherlands	30.2	29.9	29.5	29.8	31.6	30.5	31.1	30.8	30.3	27.8	28.4	27.2	27.0	-2.5	7	77 001
Austria	27.1	27.5	27.3	27.6	27.5	27.4	27.4	27.6	27.6	27.9	27.8	26.8	26.8	-0.5	8	41 481
Poland	21.9	21.7	19.3	19.9	20.4	20.0	20.7	21.0	22.3	22.4	22.5	22.5	22.6	3.2	16	35 993
Portugal	21.9	22.4	21.4	21.8	23.6	21.9	21.6	20.5	22.8	23.2	22.8	22.4	21.9	0.5	17	14 669
Romania	16.6	18.3	19.1	19.4	21.2	20.1	18.8	19.3	19.0	18.5	18.1	19.1	21.4	2.2	18	9 975
Slovenia	32.3	32.5	31.4	33.1	34.6	34.0	34.0	33.6	32.5	32.6	32.7	33.0	33.2	1.9	3	5 214
Slovakia	17.6	17.8	17.9	19.3	19.5	20.1	19.5	20.3	19.2	18.8	19.0	19.8	19.4	1.4	24	5 421
Finland	25.2	24.8	24.2	25.7	26.6	25.4	25.1	25.7	25.1	25.5	25.0	24.9	24.9	0.7	12	24 109
Sweden	25.4	24.5	23.7	24.5	23.8	23.1	23.8	24.3	24.3	24.2	23.8	24.1	24.2	0.5	14	51 110
United Kingdom	28.7	28.6	28.5	27.6	28.9	28.5	28.2	27.3	26.9	26.5	26.1	26.1	26.0	-2.5	9	206 282
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	23.2	22.1	23.3	23.0	25.4	24.6	24.5	24.8	26.3	27.5	28.5	28.8	27.6	4.3	..	38 015

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	1.7	1.7	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	1.9	1.9	1.9	0.3		299 119
EA-19	2.0	2.0	1.9	2.0	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.3	2.3	0.4		257 589
Belgium	1.7	1.7	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	0.4	9	9 189
Bulgaria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Czechia	1.0	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	0.1	14	2 479
Denmark	4.7	4.6	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	0.5	1	14 773
Germany	2.9	2.8	2.5	2.6	2.8	2.7	2.6	2.5	2.5	2.5	2.5	2.6	2.6	0.1	7	85 811
Estonia	0.3	0.3	0.2	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.1	20	78
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	23	420
Greece	0.7	0.7	0.8	0.8	0.9	0.8	0.9	1.5	1.3	1.5	1.5	1.6	1.7	0.9	10	3 021
Spain	0.8	0.8	0.8	0.9	1.3	1.4	1.4	1.6	1.6	1.5	1.3	1.3	1.3	0.4	15	14 971
France	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.5	1.6	1.7	1.6	1.6	1.6	0.2	11	37 350
Croatia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	38
Italy	2.2	2.2	2.2	2.4	2.6	2.7	2.7	2.9	3.0	3.1	3.1	3.0	3.0	0.8	4	52 187
Cyprus	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	12
Latvia	0.1	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	19	108
Lithuania	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	-0.1	22	76
Luxembourg	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5	1.6	1.5	1.6	0.3	13	863
Hungary	0.3	0.3	0.8	0.9	0.6	0.5	0.3	0.2	0.2	0.1	0.1	0.1	0.1	-0.6	24	155
Malta	1.0	1.1	1.0	0.9	1.1	1.0	1.1	1.2	1.3	1.2	1.2	1.3	1.2	0.2	16	134
Netherlands	3.3	3.4	3.4	3.5	3.8	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.3	0.9	2	31 628
Austria	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	0.1	8	9 162
Poland	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.1	17	4 083
Portugal	0.7	0.8	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	0.8	12	3 145
Romania	0.0	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	25	208
Slovenia	0.6	0.6	0.6	0.6	0.8	0.9	0.9	1.0	0.9	0.8	0.7	0.7	0.6	0.0	18	267
Slovakia	2.6	2.6	2.6	2.3	2.7	2.2	2.7	2.7	2.8	2.7	2.7	2.9	2.9	0.3	6	2 461
Finland	2.3	2.2	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.9	2.9	3.0	3.0	0.9	5	6 704
Sweden	4.0	4.1	3.6	3.5	3.7	3.3	2.9	3.1	3.2	3.0	3.0	3.1	3.1	-0.5	3	14 691
United Kingdom	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	21	5 103
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.7	1.7	0.5		5 869

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	4.5	4.5	4.3	4.5	5.1	5.1	5.0	5.0	5.2	5.2	5.0	5.0	5.0	0.7		299 119
EA-19	5.2	5.1	4.9	5.2	5.7	5.8	5.8	5.7	5.8	5.8	5.8	5.8	5.7	0.8		257 589
Belgium	4.0	3.9	4.0	4.3	4.5	4.5	4.5	4.4	4.3	4.6	4.6	4.7	4.7	0.7	10	9 189
Bulgaria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Czechia	3.0	3.6	3.6	3.5	3.8	4.1	3.9	3.8	3.8	4.1	3.9	3.8	3.7	0.1	15	2 479
Denmark	9.7	9.8	9.8	10.3	13.7	10.9	11.1	11.1	14.9	16.9	12.8	11.1	11.0	1.2	2	14 773
Germany	7.9	7.4	6.8	6.8	7.4	7.3	6.9	6.7	6.7	6.6	6.6	6.6	6.7	-0.1	7	85 811
Estonia	1.1	0.9	0.7	1.0	1.3	1.3	1.1	1.0	1.0	1.0	1.0	1.0	1.0	0.3	20	78
Ireland	0.2	0.2	0.2	0.2	0.3	0.3	0.6	0.7	0.7	0.7	0.6	0.6	0.6	0.4	22	420
Greece	2.1	2.3	2.4	2.6	2.8	2.6	2.6	4.3	3.7	4.1	4.1	4.1	4.3	1.9	11	3 021
Spain	2.3	2.3	2.3	2.9	4.3	4.3	4.5	5.0	5.0	4.6	4.0	3.9	3.8	1.5	13	14 971
France	3.2	3.3	3.3	3.5	3.7	3.9	3.8	3.4	3.6	3.6	3.6	3.6	3.5	0.2	16	37 350
Croatia	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-0.1	26	38
Italy	5.6	5.5	5.4	5.8	6.2	6.5	6.5	6.7	6.8	7.1	7.2	7.2	7.2	1.8	4	52 187
Cyprus	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.0	27	12
Latvia	0.4	0.3	0.2	0.4	0.7	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.1	19	108
Lithuania	0.6	0.7	0.8	1.1	1.0	0.9	0.8	0.5	0.5	0.5	0.6	0.6	0.6	-0.2	23	76
Luxembourg	3.5	3.5	3.5	3.6	3.7	3.6	3.9	4.0	4.0	4.1	4.1	4.1	4.0	0.5	12	863
Hungary	0.9	0.9	2.0	2.4	1.4	1.3	0.9	0.4	0.5	0.3	0.3	0.3	0.3	-1.6	25	155
Malta	3.2	3.5	3.0	2.9	3.3	3.2	3.5	3.7	3.9	3.8	3.8	4.1	3.7	0.8	14	134
Netherlands	9.5	9.6	9.5	9.6	10.7	11.1	11.8	12.3	12.6	11.7	11.6	11.6	11.1	1.6	1	31 628
Austria	5.9	6.0	5.9	6.0	6.2	6.3	6.3	6.5	6.5	6.7	6.7	6.0	5.9	0.0	8	9 162
Poland	2.2	2.4	2.3	2.4	2.5	2.4	2.4	2.5	2.6	2.7	2.6	2.5	2.6	0.2	17	4 083
Portugal	2.3	2.4	2.6	2.7	3.1	3.2	3.6	3.6	5.3	5.4	5.3	4.9	4.7	2.1	9	3 145
Romania	0.1	0.1	0.2	0.2	0.6	0.7	0.6	0.7	0.8	0.7	0.7	0.7	0.4	0.2	24	208
Slovenia	1.7	1.7	1.6	1.6	2.2	2.3	2.6	2.7	2.4	2.1	1.9	1.9	1.7	0.1	18	267
Slovakia	8.3	9.0	8.9	7.8	9.4	7.9	9.3	9.6	9.2	8.8	8.3	8.9	8.8	-0.1	3	2 461
Finland	5.5	5.3	5.1	5.2	5.8	5.7	5.7	5.9	6.1	6.5	6.7	6.8	6.9	1.8	6	6 704
Sweden	8.6	8.9	8.0	8.0	8.3	7.5	6.9	7.3	7.4	7.1	6.9	7.0	7.0	-1.1	5	14 691
United Kingdom	0.5	0.5	0.5	0.5	0.3	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.1	21	5 103
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	2.6	2.5	2.7	2.6	3.1	3.1	2.7	2.9	3.0	3.2	4.6	4.5	4.3	1.6		5 869

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	8.3	8.7	9.0	8.5	7.6	7.5	7.6	8.0	8.1	8.2	8.4	8.4	8.6	-0.4		1 315 051
EA-19	8.0	8.6	8.8	8.3	7.4	7.2	7.5	8.0	8.2	8.2	8.3	8.4	8.5	-0.3		955 838
Belgium	9.5	9.9	9.6	9.5	8.4	8.7	9.1	10.0	10.6	10.7	10.7	10.7	11.3	1.8	2	49 770
Bulgaria	3.6	3.9	6.1	5.0	4.2	3.8	3.6	3.8	4.3	4.3	4.4	4.3	4.5	-1.6	23	2 340
Czechia	6.4	6.5	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.2	5.3	5.5	5.4	-1.2	19	10 361
Denmark	9.4	8.1	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.6	8.6	1.4	8	25 083
Germany	5.6	6.2	6.5	6.3	5.3	5.3	5.8	6.0	6.0	6.1	6.3	6.7	6.7	0.2	16	219 884
Estonia	2.6	2.6	2.8	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	2.5	2.4	-0.4	28	556
Ireland	8.6	9.9	9.2	7.3	6.1	6.0	5.8	6.0	6.1	6.3	5.8	5.6	5.5	-3.6	18	16 260
Greece	7.4	6.9	6.8	7.0	7.1	6.5	7.5	7.4	7.9	8.2	8.6	9.0	8.4	1.6	9	15 083
Spain	10.0	10.7	11.1	8.2	7.2	6.7	6.6	7.4	7.6	7.8	8.2	7.9	8.0	-3.1	11	93 410
France	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	10.7	11.1	0.6	3	255 196
Croatia	4.2	4.8	5.1	4.9	4.5	3.8	4.1	3.9	4.1	3.8	4.1	4.8	4.8	-0.3	22	2 336
Italy	9.1	10.0	10.7	10.3	10.1	9.3	9.4	10.6	10.8	10.6	10.7	10.4	10.2	-0.6	5	175 208
Cyprus	7.8	8.7	12.3	10.8	8.3	8.2	8.7	8.2	9.1	9.1	8.9	8.3	8.6	-3.8	7	1 682
Latvia	3.4	3.6	3.9	4.1	2.8	2.8	3.3	3.6	3.6	3.6	3.6	3.8	3.7	-0.2	27	988
Lithuania	4.2	4.8	4.6	4.7	4.5	4.0	3.6	3.9	3.8	3.8	4.1	4.1	3.9	-0.7	26	1 637
Luxembourg	11.6	11.3	11.4	10.8	11.0	11.2	10.5	10.7	10.2	10.0	10.8	11.5	12.3	0.9	1	6 811
Hungary	5.0	5.4	6.1	5.8	6.0	5.7	5.5	5.6	4.9	5.1	5.2	5.6	5.3	-0.8	20	6 557
Malta	7.7	7.7	9.7	9.0	9.0	9.4	8.3	8.7	8.9	9.0	8.8	9.1	9.1	-0.5	6	1 032
Netherlands	5.9	6.1	6.3	6.2	4.6	5.0	4.6	4.5	4.7	6.0	5.9	6.8	7.5	1.1	13	54 997
Austria	6.8	6.7	7.1	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.1	7.2	0.1	15	26 501
Poland	7.6	8.0	9.3	8.8	7.9	7.2	7.4	7.9	7.5	7.3	7.7	8.2	8.0	-1.3	10	37 587
Portugal	6.1	6.4	7.3	7.4	6.6	6.5	7.1	7.1	7.8	7.3	7.4	7.1	7.2	-0.1	14	14 093
Romania	4.5	4.9	5.4	5.1	4.4	4.1	4.7	4.1	4.2	4.8	5.1	5.1	4.3	-1.1	24	8 078
Slovenia	4.8	5.1	5.6	4.8	4.1	4.2	4.0	3.9	3.7	4.0	4.0	4.1	4.3	-1.3	25	1 832
Slovakia	4.4	4.4	4.4	4.5	3.8	3.7	3.6	3.8	4.4	4.8	5.1	4.9	4.8	0.4	21	4 082
Finland	7.3	7.6	8.3	7.4	5.7	6.6	6.7	6.2	6.8	6.7	7.1	7.0	7.5	-0.8	12	16 817
Sweden	6.8	7.1	7.2	5.7	5.6	6.2	5.8	5.2	5.5	5.7	6.3	6.3	6.3	-0.9	17	29 886
United Kingdom	10.2	10.5	10.5	11.4	9.8	9.6	9.5	9.3	9.4	9.3	9.6	9.9	10.2	-0.3	4	236 986
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Norway	14.9	15.7	14.3	15.2	12.5	13.4	14.2	13.7	11.8	10.2	8.3	7.9	8.8	-5.5		31 301

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	22.1	23.1	23.6	22.6	20.4	20.1	20.3	20.8	21.0	21.2	21.8	21.8	21.9	-1.7		1 315 051
EA-19	20.9	22.1	22.7	21.5	19.4	19.1	19.5	20.2	20.4	20.5	20.9	21.0	21.2	-1.5		955 838
Belgium	21.8	22.8	22.2	21.9	19.7	20.3	20.9	22.3	23.2	23.4	23.7	24.2	25.3	3.1	5	49 770
Bulgaria	11.9	13.0	19.4	16.4	15.4	14.5	14.2	14.3	15.1	15.1	15.3	14.7	15.3	-4.1	19	2 340
Czechia	18.7	19.1	19.1	17.9	17.0	15.7	15.2	14.9	14.9	15.2	15.7	15.7	15.3	-3.8	20	10 361
Denmark	19.6	17.5	15.5	14.0	11.6	17.0	16.9	17.8	16.1	19.0	18.6	18.7	18.7	3.2	14	25 083
Germany	15.2	16.7	17.4	16.6	14.0	14.5	15.6	15.9	15.8	16.0	16.3	17.2	17.2	-0.3	17	219 884
Estonia	8.8	8.6	8.8	8.7	7.8	6.9	6.8	7.4	8.3	8.0	8.9	7.6	7.2	-1.7	28	556
Ireland	28.6	31.5	29.7	25.0	21.6	21.4	20.6	21.2	21.4	21.8	24.7	23.7	24.0	-5.8	7	16 260
Greece	23.2	22.3	21.3	22.0	23.2	20.3	22.3	20.7	22.2	22.8	23.4	23.1	21.5	0.2	11	15 083
Spain	28.4	29.8	30.6	25.5	24.0	21.5	21.2	23.0	22.9	23.2	24.2	23.7	23.7	-6.9	9	93 410
France	23.7	24.4	24.7	24.4	22.2	22.3	23.1	23.5	23.8	23.4	23.6	23.3	23.9	-0.7	8	255 196
Croatia	11.7	12.9	13.7	13.3	12.3	10.6	11.8	10.7	11.3	10.3	11.0	12.7	12.6	-1.0	25	2 336
Italy	23.3	24.9	25.9	25.1	24.2	22.3	22.6	24.4	25.0	24.5	24.9	24.5	24.1	-1.8	6	175 208
Cyprus	24.7	27.2	34.2	31.0	26.2	25.8	27.3	26.0	28.8	27.2	26.7	25.3	25.3	-8.9	4	1 682
Latvia	12.3	12.6	13.7	14.5	10.0	9.7	11.5	12.3	12.2	12.1	11.8	12.1	11.8	-1.9	26	988
Lithuania	14.4	16.1	15.2	15.4	15.0	14.1	13.3	14.4	14.0	13.9	14.1	13.8	13.1	-2.0	24	1 637
Luxembourg	30.7	31.5	31.5	29.4	28.8	29.7	28.3	27.7	26.6	26.5	28.8	30.2	31.7	0.2	1	6 811
Hungary	13.7	14.8	15.6	14.6	15.5	15.2	14.9	14.6	12.9	13.3	13.4	14.3	13.8	-1.8	23	6 557
Malta	24.3	24.0	29.5	28.1	27.7	29.4	25.7	26.7	27.4	27.8	28.8	29.1	28.6	-0.9	3	1 032
Netherlands	16.9	17.0	17.8	17.2	13.1	14.1	12.9	12.5	13.1	16.2	16.1	17.8	19.3	1.4	13	54 997
Austria	16.5	16.5	17.3	17.3	15.5	15.5	15.8	15.7	16.3	16.0	16.8	16.8	17.1	-0.2	18	26 501
Poland	23.1	23.9	26.9	25.9	25.2	23.0	23.1	24.5	23.5	23.0	24.0	24.4	23.6	-3.3	10	37 587
Portugal	19.8	20.5	23.1	23.4	22.0	21.3	22.1	22.5	22.8	21.4	21.4	20.9	21.0	-2.1	12	14 093
Romania	16.3	17.3	18.9	19.0	17.5	15.6	16.4	14.9	15.3	17.5	18.3	19.7	17.3	-1.6	16	8 078
Slovenia	12.7	13.6	15.1	13.1	11.2	11.4	10.9	10.5	10.2	10.9	11.0	11.2	11.7	-3.4	27	1 832
Slovakia	14.2	15.1	15.2	15.7	13.1	13.2	12.7	13.6	14.7	15.6	15.9	15.2	14.6	-0.6	21	4 082
Finland	17.4	18.1	20.0	17.9	14.0	16.1	15.8	14.5	15.6	15.4	16.2	15.9	17.3	-2.7	15	16 817
Sweden	14.6	15.4	16.0	12.9	12.7	14.3	13.6	12.3	12.8	13.4	14.6	14.3	14.2	-1.8	22	29 886
United Kingdom	30.4	31.2	31.2	32.9	30.3	28.6	27.9	27.9	28.5	28.6	29.1	29.5	29.8	-1.3	2	236 986
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	35.1	36.8	34.0	36.7	30.3	31.9	33.8	33.1	29.5	26.3	21.7	20.3	22.7	-11.3		31 301

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	2.9	3.2	3.3	2.9	2.3	2.4	2.5	2.6	2.6	2.5	2.6	2.7	2.8	-0.5		430 140
EA-19	2.8	3.2	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	-0.5		316 015
Belgium	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	0.7	4	18 110
Bulgaria	1.9	2.2	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	2.2	2.4	-2.0	18	1 217
Czechia	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.5	-1.0	6	6 673
Denmark	3.4	3.7	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.9	3.0	-0.1	10	8 826
Germany	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.3	2.6	2.7	-0.1	15	88 655
Estonia	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	-0.1	27	366
Ireland	3.4	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	-0.6	13	8 279
Greece	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.1	2.5	1.9	-0.3	23	3 510
Spain	3.8	4.1	4.7	2.8	2.3	1.9	1.8	2.2	2.1	2.1	2.3	2.2	2.3	-2.4	20	26 671
France	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	2.8	3.1	0.1	9	70 746
Croatia	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	-0.7	19	1 139
Italy	2.8	3.4	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	-1.3	17	43 866
Cyprus	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.7	5.7	-0.5	2	1 111
Latvia	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	-0.9	26	427
Lithuania	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	-1.0	28	631
Luxembourg	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	5.2	-0.1	3	2 902
Hungary	2.1	2.3	2.7	2.6	2.2	1.2	1.2	1.3	1.4	1.6	1.8	2.3	2.1	-0.6	21	2 582
Malta	3.7	4.1	6.0	5.9	6.0	5.8	5.4	5.9	6.2	6.0	6.1	6.3	6.5	0.4	1	731
Netherlands	3.4	3.4	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	-0.1	7	24 190
Austria	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.5	2.6	0.1	16	9 561
Poland	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	1.9	-0.8	24	9 011
Portugal	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.0	3.2	-0.2	8	6 281
Romania	2.7	2.8	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	-1.0	22	3 767
Slovenia	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	1.8	-1.4	25	764
Slovakia	2.9	3.1	3.2	3.3	2.7	2.6	2.6	2.6	3.1	3.5	3.9	3.7	3.6	0.5	5	3 087
Finland	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	2.7	-1.0	14	6 127
Sweden	3.4	3.4	3.6	2.6	2.6	3.1	3.0	2.5	2.7	2.6	2.9	2.9	2.9	-0.7	11	13 893
United Kingdom	3.4	3.5	3.3	2.9	2.6	3.0	2.9	2.7	2.6	2.5	2.4	2.7	2.9	-0.5	12	67 017
Iceland	2.1	2.4	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	·	·	·	·
Norway	5.6	6.3	5.7	5.8	4.9	5.3	5.4	5.2	4.3	3.9	2.8	2.9	3.2	-2.5	·	11 512

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	7.8	8.5	8.8	7.8	6.1	6.6	6.7	6.7	6.7	6.5	6.7	6.9	7.2	-1.6		430 140
EA-19	7.3	8.2	8.6	7.7	5.7	6.2	6.5	6.5	6.5	6.3	6.5	6.7	7.0	-1.6		316 015
Belgium	7.2	8.0	7.9	7.5	5.4	5.9	6.4	6.7	6.8	6.9	7.4	7.8	9.2	1.3	8	18 110
Bulgaria	6.3	7.4	13.8	10.4	9.4	8.1	7.6	7.0	7.8	7.4	7.7	7.6	8.0	-5.8	12	1 217
Czechia	12.1	12.9	12.9	12.1	10.4	9.8	9.5	9.2	9.3	9.8	10.0	10.1	9.8	-3.1	6	6 673
Denmark	7.1	7.9	6.8	5.7	4.2	5.0	4.8	5.7	6.0	5.7	6.0	6.2	6.6	-0.2	16	8 826
Germany	6.3	7.4	7.4	6.6	4.9	5.6	6.5	6.7	6.3	6.2	6.1	6.8	6.9	-0.5	13	88 655
Estonia	4.7	4.8	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	-0.4	28	366
Ireland	11.1	12.0	11.0	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.3	11.6	12.2	1.2	4	8 279
Greece	10.2	8.2	7.2	6.7	8.2	7.9	6.1	3.0	3.2	5.2	5.9	6.4	5.0	-2.2	26	3 510
Spain	10.9	11.4	12.9	8.8	7.7	6.1	5.9	6.8	6.4	6.2	7.0	6.7	6.8	-6.1	14	26 671
France	5.7	6.9	7.0	7.0	4.2	5.9	6.5	6.4	6.5	6.2	6.2	6.0	6.6	-0.4	15	70 746
Croatia	6.3	7.7	8.3	7.9	7.0	5.4	6.6	5.6	5.6	4.8	5.0	5.9	6.2	-2.1	20	1 139
Italy	7.1	8.4	9.2	8.7	7.0	6.8	6.6	6.8	7.2	6.4	6.4	6.1	6.0	-3.2	21	43 866
Cyprus	13.4	15.4	17.0	18.4	18.5	17.4	19.5	18.1	20.4	18.9	17.7	17.2	16.7	-0.3	2	1 111
Latvia	6.8	7.4	8.9	10.7	5.6	3.4	4.9	5.6	5.5	5.2	5.3	5.5	5.1	-3.8	24	427
Lithuania	7.1	9.1	8.4	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	-3.4	25	631
Luxembourg	15.4	13.9	14.6	14.3	14.6	15.3	13.4	13.3	12.4	11.4	11.9	12.1	13.5	-1.1	3	2 902
Hungary	5.6	6.3	6.9	6.5	5.6	3.3	3.3	3.3	3.6	4.3	4.6	6.0	5.4	-1.5	23	2 582
Malta	11.8	12.9	18.4	18.5	18.4	18.0	16.8	18.1	19.2	18.6	19.8	20.1	20.3	1.9	1	731
Netherlands	9.7	9.5	9.6	9.1	6.0	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	-1.1	9	24 190
Austria	5.5	5.5	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.4	5.9	6.2	0.1	19	9 561
Poland	6.5	7.1	7.9	7.9	7.2	6.2	6.3	6.5	5.5	5.5	5.7	5.5	5.6	-2.2	22	9 011
Portugal	8.5	9.0	10.9	11.1	9.2	9.0	9.7	8.6	9.6	8.3	9.1	8.9	9.4	-1.5	7	6 281
Romania	9.7	9.9	10.5	10.7	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	-2.5	11	3 767
Slovenia	7.2	7.7	8.6	6.7	4.9	5.0	4.5	3.3	3.3	3.9	4.0	4.3	4.9	-3.7	27	764
Slovakia	9.2	10.6	10.9	11.4	9.3	9.5	9.0	9.1	10.2	11.3	12.1	11.4	11.0	0.2	5	3 087
Finland	7.6	7.7	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	-2.7	18	6 127
Sweden	7.4	7.5	8.0	6.0	6.0	7.2	7.0	5.8	6.2	6.2	6.8	6.5	6.6	-1.4	17	13 893
United Kingdom	10.3	10.4	9.9	8.5	8.0	8.9	8.4	8.1	7.8	7.6	7.4	8.1	8.4	-1.4	10	67 017
Iceland	5.3	5.9	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	·	·	·	·
Norway	13.2	14.6	13.6	14.0	11.9	12.5	12.9	12.4	10.8	10.0	7.2	7.4	8.4	-5.2	·	11 512

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	0.8	0.9	0.9	0.9	0.8	0.7	0.8	0.9	1.0	1.0	1.1	1.1	1.1	0.1		164 196
EA-19	0.7	0.8	0.8	0.8	0.7	0.6	0.7	0.8	0.9	1.0	1.0	1.0	1.0	0.1		106 518
Belgium	0.6	0.5	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.0	18	2 237
Bulgaria	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	20	221
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	179
Denmark	2.2	0.7	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.6	1	5 524
Germany	0.4	0.5	0.6	0.7	0.6	0.4	0.5	0.4	0.5	0.6	0.6	0.6	0.6	0.0	15	21 132
Estonia	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	-0.1	25	35
Ireland	1.6	2.1	2.0	1.3	0.9	0.8	0.7	0.8	0.7	0.7	0.9	0.7	0.6	-1.4	14	1 910
Greece	1.2	1.2	1.3	1.4	1.2	1.3	1.4	1.7	1.9	1.8	1.5	1.6	1.6	0.3	4	2 895
Spain	0.8	1.1	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.8	0.9	-0.2	10	10 347
France	1.0	0.9	0.9	1.0	1.0	1.1	1.1	1.7	1.9	1.8	1.8	1.8	1.8	0.9	2	40 259
Croatia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	0.7	0.3	12	328
Italy	1.0	1.2	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	0.0	7	22 034
Cyprus	0.7	1.3	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	-2.1	16	122
Latvia	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	19	117
Lithuania	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.0	22	139
Luxembourg	1.2	1.7	1.4	1.6	1.4	1.5	1.6	1.5	1.2	1.2	1.4	1.4	1.2	-0.1	8	688
Hungary	0.6	0.6	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.2	17	644
Malta	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.3	0.2	0.3	0.2	0.2	-0.2	24	20
Netherlands	-1.3	-1.1	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.8	-0.6	-0.5	-0.4	0.7	28	-2 772
Austria	0.8	0.9	1.1	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	-0.3	11	2 921
Poland	0.3	0.4	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.2	23	1 228
Portugal	0.7	0.7	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.7	-0.2	13	1 274
Romania	0.6	0.7	0.8	0.9	0.8	0.6	0.7	0.7	0.6	0.9	1.2	1.4	1.2	0.4	9	2 247
Slovenia	0.2	0.3	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	-0.1	21	153
Slovakia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	53
Finland	1.2	1.4	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.3	-0.3	6	2 952
Sweden	1.0	1.4	1.6	1.2	1.0	1.2	1.0	0.9	0.9	1.3	1.6	1.6	1.6	0.0	5	7 411
United Kingdom	1.3	1.4	1.5	1.7	1.8	1.3	1.3	1.3	1.4	1.4	1.7	1.6	1.7	0.2	3	39 896
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.6	0.6	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.2	1.1	0.3		3 892

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	2.1	2.3	2.5	2.4	2.3	2.0	2.0	2.4	2.5	2.7	2.9	2.8	2.7	0.3		164 196
EA-19	1.7	2.0	2.1	2.1	1.9	1.7	1.8	2.1	2.3	2.4	2.5	2.4	2.4	0.3		106 518
Belgium	1.3	1.2	1.1	1.0	0.6	0.4	0.5	1.0	1.6	1.5	1.3	1.3	1.1	0.0	20	2 237
Bulgaria	0.2	0.3	0.5	0.8	0.9	0.8	0.9	0.9	1.0	1.2	1.1	1.1	1.4	1.0	17	221
Czechia	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3	0.3	0.0	26	179
Denmark	4.6	1.5	0.7	0.3	-0.4	4.2	4.2	4.7	2.4	5.8	3.3	4.4	4.1	3.4	3	5 524
Germany	1.1	1.4	1.7	2.0	1.6	1.1	1.3	1.2	1.3	1.5	1.7	1.7	1.6	-0.1	16	21 132
Estonia	1.1	0.8	0.8	0.6	0.2	0.3	0.4	0.3	0.3	0.4	0.5	0.4	0.5	-0.3	25	35
Ireland	5.4	6.6	6.6	4.5	3.3	3.0	2.6	2.7	2.5	2.6	3.7	2.9	2.8	-3.7	10	1 910
Greece	3.7	3.9	4.1	4.3	4.1	3.9	4.2	4.9	5.4	5.0	4.1	4.0	4.1	0.0	4	2 895
Spain	2.2	3.0	3.0	2.9	2.7	2.2	2.4	2.5	2.5	2.5	2.5	2.5	2.6	-0.4	11	10 347
France	2.4	2.1	2.1	2.2	2.3	2.5	2.6	3.8	4.1	3.9	3.9	3.9	3.8	1.7	5	40 259
Croatia	0.9	0.9	0.9	0.8	0.9	0.8	0.8	1.0	1.2	1.3	1.8	1.9	1.8	0.9	15	328
Italy	2.7	3.0	3.1	3.1	2.9	2.5	2.4	2.7	3.0	3.3	3.4	3.2	3.0	0.0	9	22 034
Cyprus	2.2	4.0	7.6	4.7	1.4	1.5	1.3	1.1	0.6	0.8	0.8	1.2	1.8	-5.7	14	122
Latvia	0.0	0.0	0.0	0.0	0.0	0.7	0.9	0.9	1.0	1.1	1.0	1.1	1.4	1.4	18	117
Lithuania	1.4	1.0	1.1	1.1	0.5	0.6	0.7	0.9	0.9	1.0	1.0	1.1	1.1	0.0	21	139
Luxembourg	3.2	4.8	3.7	4.4	3.7	3.9	4.3	3.9	3.1	3.1	3.7	3.6	3.2	-0.5	7	688
Hungary	1.5	1.7	1.8	1.1	2.6	1.8	1.4	1.2	1.2	1.2	1.2	1.2	1.4	-0.4	19	644
Malta	1.5	1.3	1.1	1.1	1.2	1.0	1.1	0.9	0.9	0.7	0.9	0.6	0.6	-0.5	24	20
Netherlands	-3.6	-3.1	-3.0	-3.0	-3.5	-3.1	-3.1	-2.8	-2.8	-2.2	-1.7	-1.4	-1.0	2.1	28	-2 772
Austria	2.1	2.2	2.7	3.0	2.5	2.2	2.1	2.0	2.0	2.0	2.5	1.7	1.9	-0.8	13	2 921
Poland	0.9	1.1	1.4	1.0	0.8	0.9	0.9	1.0	1.1	0.8	0.8	0.8	0.8	-0.6	23	1 228
Portugal	2.4	2.2	2.6	3.0	3.2	2.3	2.8	3.6	3.5	3.4	2.6	2.0	1.9	-0.7	12	1 274
Romania	2.3	2.6	2.9	3.2	3.3	2.4	2.5	2.4	2.2	3.4	4.1	5.3	4.8	1.9	2	2 247
Slovenia	0.5	0.8	1.3	1.3	1.0	0.9	0.9	1.2	0.8	0.9	1.0	1.0	1.0	-0.4	22	153
Slovakia	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	27	53
Finland	2.8	3.3	3.9	2.9	2.1	2.7	2.6	2.2	2.6	3.1	3.5	3.1	3.0	-0.9	8	2 952
Sweden	2.2	3.0	3.5	2.6	2.4	2.7	2.3	2.1	2.2	3.0	3.6	3.5	3.5	0.0	6	7 411
United Kingdom	3.9	4.2	4.6	4.8	5.7	3.9	3.8	4.1	4.2	4.3	5.1	4.9	5.0	0.5	1	39 896
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	1.5	1.5	1.9	1.8	2.2	2.3	2.3	2.3	2.5	2.6	3.4	3.0	2.8	0.9	..	3 892

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	1.9	1.9	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	-0.1		292 461
EA-19	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	0.0		239 665
Belgium	2.2	2.1	2.1	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	0.3	5	10 683
Bulgaria	1.0	0.9	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	-0.1	19	386
Czechia	1.4	1.2	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.0	1.0	-0.2	13	1 986
Denmark	1.0	1.0	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	-0.1	15	2 736
Germany	1.9	1.9	2.0	2.0	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.1	2.1	0.1	6	69 436
Estonia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	27	30
Ireland	1.1	1.1	1.1	1.1	1.1	1.2	1.1	1.0	1.0	1.0	0.8	0.9	0.8	-0.3	18	2 344
Greece	0.8	0.8	0.8	0.8	0.8	0.6	0.9	0.9	0.8	0.8	0.7	0.8	0.8	0.0	17	1 501
Spain	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.7	-0.1	10	19 315
France	2.2	2.2	2.1	2.1	2.2	2.2	2.2	1.9	2.0	2.0	1.9	1.9	1.8	-0.3	7	42 144
Croatia	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.1	21	296
Italy	3.1	3.2	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.3	3.4	3.3	3.3	-0.1	2	56 615
Cyprus	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1	23	104
Latvia	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	61
Lithuania	1.0	1.1	1.0	1.0	1.7	2.0	1.8	1.6	1.6	1.5	1.6	1.5	1.5	0.5	11	643
Luxembourg	1.3	1.2	1.2	1.1	1.4	1.2	1.3	1.3	1.4	1.5	1.5	1.7	1.7	0.5	9	934
Hungary	0.5	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.0	20	806
Malta	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	-0.2	16	99
Netherlands	1.9	2.0	2.2	2.3	2.2	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.7	0.5	4	20 009
Austria	2.6	2.5	2.4	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	0.3	3	10 124
Poland	3.5	3.6	4.4	4.1	3.7	3.3	3.4	3.8	3.6	3.6	3.8	4.0	3.9	-0.5	1	18 167
Portugal	0.5	0.5	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.1	22	1 124
Romania	0.3	0.3	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	0.3	-0.2	25	507
Slovenia	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	1.0	0.0	14	436
Slovakia	0.4	0.4	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.2	28	82
Finland	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.9	1.8	2.0	1.9	1.9	1.8	0.0	8	3 982
Sweden	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.5	-0.2	24	2 261
United Kingdom	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	-0.3	12	25 652
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	1.2	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.0		3 482

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	5.1	5.0	5.2	5.3	5.1	5.1	5.0	4.9	4.8	4.8	4.8	4.8	4.9	-0.3		292 461
EA-19	5.5	5.4	5.6	5.6	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	5.3	-0.3		239 665
Belgium	5.0	4.9	4.8	5.0	5.2	5.2	5.1	5.0	5.1	5.3	5.4	5.5	5.4	0.6	5	10 683
Bulgaria	3.4	3.0	2.6	2.4	2.5	3.0	3.1	3.0	2.7	2.8	2.7	2.5	2.5	0.0	17	386
Czechia	4.0	3.7	3.7	3.3	4.2	3.2	3.3	3.2	3.1	2.8	3.0	3.0	2.9	-0.8	14	1 986
Denmark	2.1	2.2	2.2	1.8	1.6	1.7	1.7	1.6	1.7	1.8	2.0	2.0	2.0	-0.2	19	2 736
Germany	5.1	5.1	5.5	5.4	4.9	5.2	5.2	5.3	5.3	5.3	5.3	5.5	5.4	-0.1	6	69 436
Estonia	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4	-0.3	27	30
Ireland	3.8	3.5	3.6	4.0	4.1	4.2	3.7	3.5	3.6	3.5	3.4	3.6	3.5	-0.2	12	2 344
Greece	2.6	2.7	2.7	2.6	2.5	1.8	2.6	2.6	2.2	2.1	2.0	2.0	2.1	-0.5	18	1 501
Spain	4.9	4.6	4.8	4.9	4.9	4.8	4.8	4.8	4.8	4.9	4.8	4.8	4.9	0.1	8	19 315
France	5.1	5.0	4.9	5.0	5.1	5.1	5.0	4.3	4.3	4.3	4.3	4.1	4.0	-0.9	11	42 144
Croatia	1.5	1.3	1.3	1.2	1.1	1.0	1.0	0.9	1.1	0.8	0.8	1.6	1.6	0.3	22	296
Italy	8.1	8.0	8.3	8.5	7.7	7.8	7.8	7.9	7.6	7.5	7.8	7.7	7.8	-0.5	2	56 615
Cyprus	1.4	1.3	1.3	1.3	1.6	1.6	1.6	1.7	1.5	1.5	1.5	1.5	1.6	0.3	23	104
Latvia	0.7	0.7	0.7	0.5	0.6	0.9	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.0	26	61
Lithuania	3.4	3.5	3.3	3.3	3.3	3.3	3.3	3.3	3.6	5.6	5.5	5.2	5.2	1.8	7	643
Luxembourg	3.4	3.5	3.3	3.1	3.6	3.2	3.5	3.3	3.6	4.0	4.0	4.4	4.3	1.0	9	934
Hungary	1.4	1.8	1.5	1.5	1.6	1.5	1.6	1.6	1.5	1.5	1.5	1.6	1.7	0.2	20	806
Malta	3.6	3.5	3.4	3.2	3.3	3.1	3.1	3.1	3.0	2.9	2.9	3.0	2.7	-0.6	16	99
Netherlands	5.3	5.6	6.2	6.5	6.3	6.6	6.1	5.7	6.1	6.7	6.0	5.8	7.0	0.9	3	20 009
Austria	6.4	6.2	5.9	5.8	6.1	5.9	5.9	5.8	5.9	6.1	6.2	6.4	6.5	0.6	4	10 124
Poland	10.7	10.8	12.8	12.0	12.0	10.4	10.6	11.7	11.3	11.2	11.9	11.8	11.4	-1.4	1	18 167
Portugal	1.5	1.4	1.5	1.4	1.4	2.3	2.2	2.1	2.1	2.0	1.8	1.8	1.7	0.2	21	1 124
Romania	1.2	1.2	1.6	1.5	1.6	1.7	2.5	1.9	1.9	1.8	1.7	1.7	1.1	-0.5	24	507
Slovenia	2.6	2.5	2.8	2.7	2.8	2.7	2.7	2.8	2.8	2.8	2.8	2.8	2.8	0.0	15	436
Slovakia	1.3	1.3	1.1	1.1	0.4	0.4	0.5	0.4	0.5	0.5	0.4	0.5	0.3	-0.9	28	82
Finland	4.1	4.4	4.4	4.2	4.4	4.5	4.2	4.3	4.2	4.6	4.3	4.2	4.1	-0.2	10	3 982
Sweden	1.7	1.5	1.5	1.5	1.4	1.4	1.3	1.2	1.1	1.1	1.1	1.0	1.1	-0.4	25	2 261
United Kingdom	4.2	4.2	4.1	4.1	3.9	3.7	3.5	3.3	3.3	3.2	3.3	3.2	3.2	-0.9	13	25 652
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	2.9	2.3	2.4	2.2	2.5	2.4	2.4	2.3	2.4	2.5	2.6	2.6	2.5	0.1	..	3 482

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	2.7	2.7	2.7	2.7	2.6	2.4	2.5	2.6	2.7	2.8	2.8	2.8	2.8	0.1		428 255
EA-19	2.5	2.5	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	0.1		293 641
Belgium	3.6	3.7	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.3	4.3	0.7	3	18 740
Bulgaria	0.6	0.7	0.8	0.9	0.7	0.7	0.7	0.9	1.0	1.0	1.1	1.0	1.0	0.2	24	516
Czechia	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.0	26	1 523
Denmark	2.7	2.7	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	0.0	9	7 997
Germany	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.2	1.3	1.2	0.2	19	40 662
Estonia	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	-0.2	27	126
Ireland	2.5	2.9	2.6	2.0	1.7	1.6	1.8	2.0	2.0	2.1	1.5	1.3	1.3	-1.4	18	3 726
Greece	2.1	2.3	2.4	2.6	2.6	2.1	3.1	3.6	4.1	3.8	4.2	4.1	4.0	1.6	5	7 177
Spain	3.7	3.9	3.6	2.8	2.6	2.6	2.5	2.9	3.1	3.2	3.4	3.2	3.2	-0.4	6	37 077
France	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	-0.1	2	102 047
Croatia	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	0.0	20	572
Italy	2.1	2.2	2.2	2.0	2.8	2.2	2.4	3.0	3.1	3.2	3.2	3.2	3.1	0.8	7	52 692
Cyprus	2.4	2.1	3.0	2.3	1.5	1.7	1.5	1.6	2.0	2.0	2.2	1.8	1.8	-1.3	13	345
Latvia	1.3	1.3	1.2	0.9	1.0	1.4	1.4	1.5	1.5	1.5	1.4	1.5	1.4	0.3	16	382
Lithuania	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	-0.2	28	223
Luxembourg	3.3	3.4	3.6	2.8	2.6	2.7	2.7	2.8	2.9	3.0	3.5	3.9	4.1	0.6	4	2 288
Hungary	1.8	1.9	2.1	2.2	2.2	3.2	3.2	3.2	2.5	2.4	2.3	2.1	2.0	-0.1	10	2 524
Malta	2.3	2.0	2.2	1.7	1.6	2.3	1.5	1.5	1.4	1.8	1.6	1.7	1.6	-0.6	15	182
Netherlands	1.9	1.8	1.8	1.7	1.5	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	0.0	12	13 570
Austria	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.1	1.1	0.0	22	3 895
Poland	1.7	1.7	1.7	1.7	1.6	1.7	1.7	1.7	1.8	1.7	1.8	2.2	2.0	0.3	11	9 181
Portugal	2.3	2.4	2.6	2.5	2.5	2.3	2.4	2.6	2.6	2.6	2.7	2.8	2.8	0.2	8	5 414
Romania	0.9	1.0	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	0.8	-0.3	25	1 557
Slovenia	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.2	1.2	1.2	1.1	1.1	1.1	0.2	21	480
Slovakia	1.1	0.9	0.8	0.8	0.9	0.9	0.9	1.1	1.2	1.1	1.0	1.0	1.0	0.2	23	859
Finland	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.4	1.5	1.5	1.5	1.7	0.5	14	3 756
Sweden	1.6	1.6	1.3	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.4	1.3	0.0	17	6 322
United Kingdom	4.0	4.2	4.3	5.3	4.1	4.1	4.2	4.1	4.3	4.4	4.4	4.5	4.5	0.2	1	104 421
Iceland	3.7	3.7	3.8	3.0	2.6	2.8	2.8	3.0	3.1	4.6	3.7	18.1	;	;	;	;
Norway	7.5	7.9	6.7	7.7	5.6	6.1	6.9	6.7	5.5	4.3	3.2	2.8	3.5	-3.2	;	12 415

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	7.1	7.2	7.2	7.1	6.9	6.4	6.5	6.8	7.0	7.2	7.4	7.3	7.1	0.0		428 255
EA-19	6.5	6.5	6.5	6.0	6.4	5.7	5.9	6.2	6.3	6.4	6.6	6.6	6.5	0.0		293 641
Belgium	8.3	8.6	8.4	8.4	8.4	8.7	8.9	9.6	9.6	9.6	9.6	9.6	9.5	1.1	5	18 740
Bulgaria	2.0	2.3	2.6	2.8	2.6	2.6	2.6	3.5	3.5	3.7	3.8	3.6	3.4	0.8	18	516
Czechia	2.3	2.3	2.2	2.2	2.1	2.4	2.3	2.2	2.3	2.3	2.4	2.3	2.2	0.0	26	1 523
Denmark	5.7	5.8	5.8	6.3	6.2	6.1	6.2	5.8	6.1	5.7	7.3	6.0	6.0	0.1	9	7 997
Germany	2.8	2.7	2.8	2.6	2.6	2.6	2.7	2.8	2.9	3.0	3.2	3.3	3.2	0.4	20	40 662
Estonia	2.2	2.2	2.3	2.2	1.7	2.0	2.0	2.1	2.0	1.8	1.8	1.7	1.6	-0.6	28	126
Ireland	8.2	9.3	8.5	7.0	5.9	5.8	6.4	6.9	6.9	7.4	6.3	5.6	5.5	-3.0	11	3 726
Greece	6.7	7.5	7.4	8.3	8.5	6.7	9.3	10.1	11.4	10.5	11.4	10.7	10.2	2.8	3	7 177
Spain	10.4	10.8	9.9	8.8	8.6	8.4	8.1	8.9	9.3	9.6	9.9	9.7	9.4	-0.5	6	37 077
France	10.5	10.4	10.6	10.2	10.7	8.8	9.1	9.0	8.9	9.0	9.3	9.4	9.6	-1.1	4	102 047
Croatia	3.0	3.1	3.3	3.4	3.3	3.3	3.4	3.3	3.4	3.3	3.5	3.3	3.1	-0.2	21	572
Italy	5.4	5.5	5.3	4.8	6.6	5.3	5.8	6.9	7.1	7.3	7.3	7.5	7.3	1.9	8	52 692
Cyprus	7.7	6.4	8.4	6.5	4.8	5.2	4.8	5.2	6.3	6.0	6.6	5.4	5.2	-3.2	13	345
Latvia	4.8	4.6	4.1	3.3	3.8	4.7	4.9	5.1	5.0	5.1	4.8	4.8	4.6	0.5	16	382
Lithuania	2.5	2.4	2.3	2.2	2.7	2.9	2.8	2.8	2.2	2.3	2.3	2.0	1.8	-0.5	27	223
Luxembourg	8.6	9.5	9.8	7.6	6.9	7.3	7.1	7.2	7.5	8.0	9.2	10.2	10.6	0.8	2	2 288
Hungary	5.0	5.1	5.3	5.5	5.7	8.6	8.6	8.5	6.6	6.3	6.1	5.5	5.3	0.0	12	2 524
Malta	7.4	6.3	6.6	5.2	4.8	7.2	4.7	4.6	4.4	5.6	5.1	5.4	5.0	-1.6	14	182
Netherlands	5.4	5.0	5.2	4.7	4.4	4.3	3.8	3.7	3.9	4.7	4.5	4.7	4.8	-0.4	15	13 570
Austria	2.6	2.7	2.6	2.4	2.5	2.6	2.8	2.9	3.2	2.8	2.7	2.7	2.5	-0.1	25	3 895
Poland	5.1	5.0	4.9	5.0	5.2	5.4	5.3	5.3	5.6	5.4	5.6	6.4	5.8	0.9	10	9 181
Portugal	7.5	7.8	8.1	7.9	8.3	7.7	7.5	8.1	7.7	7.7	7.9	8.2	8.1	0.0	7	5 414
Romania	3.1	3.6	3.9	3.6	3.6	3.7	3.4	3.8	3.8	4.6	4.1	4.2	3.3	-0.6	19	1 557
Slovenia	2.4	2.4	2.4	2.4	2.5	2.9	2.8	3.1	3.3	3.3	3.1	3.1	3.1	0.6	23	480
Slovakia	3.4	3.0	2.8	2.8	3.1	3.1	3.0	3.8	3.8	3.6	3.2	3.2	3.1	0.2	22	859
Finland	2.9	2.7	2.8	2.7	2.8	2.9	2.8	2.9	3.3	3.4	3.5	3.5	3.9	1.1	17	3 756
Sweden	3.4	3.4	2.9	2.8	2.9	3.0	2.9	3.1	3.3	3.1	3.1	3.2	3.0	0.1	24	6 322
United Kingdom	12.0	12.5	12.6	15.4	12.7	12.2	12.2	12.5	13.2	13.5	13.3	13.3	13.1	0.5	1	104 421
Iceland	9.4	9.2	9.8	8.7	8.2	8.6	8.3	8.9	8.9	12.3	10.5	35.8	·	·	·	·
Norway	17.5	18.3	16.0	18.7	13.7	14.7	16.3	16.1	13.8	11.2	8.5	7.3	9.0	-7.0	·	12 415

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 63: Environmental taxes as % of GDP - Total

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	2.5	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	0.1		368 783
EA-19	2.5	2.4	2.3	2.2	2.3	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	0.1		265 579
Belgium	2.5	2.3	2.2	2.1	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.2	2.2	0.0	19	9 827
Bulgaria	2.9	2.8	3.2	3.3	2.8	2.8	2.7	2.7	2.8	2.7	2.9	2.8	2.7	-0.5	13	1 384
Czechia	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.1	-0.2	21	3 975
Denmark	4.9	4.7	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	-1.0	3	10 878
Germany	2.4	2.3	2.2	2.1	2.3	2.1	2.2	2.1	2.1	2.0	1.9	1.8	1.8	-0.4	25	59 259
Estonia	2.3	2.2	2.2	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.7	3.0	2.9	0.7	10	681
Ireland	2.5	2.4	2.4	2.3	2.3	2.4	2.5	2.4	2.5	2.4	1.9	1.9	1.8	-0.7	27	5 149
Greece	2.1	2.0	2.1	2.1	2.1	2.6	2.9	3.3	3.6	3.7	3.8	3.8	4.0	1.9	1	7 162
Spain	1.9	1.8	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	0.1	24	21 382
France	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	0.4	18	52 925
Croatia	3.3	3.3	3.1	2.8	2.8	3.0	2.7	2.6	2.9	3.2	3.4	3.5	3.4	0.3	5	1 680
Italy	2.9	2.9	2.7	2.6	2.8	2.8	3.1	3.5	3.4	3.6	3.4	3.5	3.3	0.6	7	57 384
Cyprus	3.3	3.1	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.0	3.0	2.9	2.9	-0.2	9	573
Latvia	2.5	2.2	2.0	2.1	2.7	3.0	3.0	3.0	3.2	3.3	3.5	3.6	3.5	1.4	4	942
Lithuania	2.3	1.8	1.7	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.8	1.9	1.9	0.2	22	807
Luxembourg	3.0	2.6	2.6	2.6	2.5	2.4	2.4	2.4	2.2	2.0	1.8	1.7	1.7	-0.9	28	947
Hungary	2.7	2.8	2.8	2.7	2.6	2.7	2.6	2.6	2.5	2.5	2.5	2.6	2.5	-0.2	15	3 129
Malta	3.1	3.2	3.5	3.3	3.2	2.9	3.1	2.9	2.7	2.8	2.8	2.7	2.7	-0.8	12	303
Netherlands	3.5	3.6	3.4	3.4	3.5	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	0.0	6	24 563
Austria	2.6	2.4	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	0.0	17	8 842
Poland	2.7	2.7	2.7	2.6	2.5	2.7	2.6	2.6	2.4	2.6	2.7	2.7	2.7	-0.1	11	12 537
Portugal	2.9	2.8	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	-0.2	14	5 041
Romania	2.0	1.9	2.0	1.7	1.8	2.1	2.0	2.0	2.0	2.3	2.4	2.3	1.9	-0.1	23	3 578
Slovenia	3.1	3.0	3.0	3.0	3.5	3.6	3.5	3.9	3.9	3.9	3.9	3.9	3.7	0.8	2	1 602
Slovakia	2.3	2.2	2.1	2.0	1.9	1.8	1.8	1.7	1.7	1.8	1.8	1.8	1.8	-0.3	26	1 498
Finland	3.0	2.9	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	3.1	3.0	0.3	8	6 693
Sweden	2.7	2.6	2.5	2.6	2.7	2.6	2.4	2.4	2.4	2.2	2.2	2.2	2.2	-0.4	20	10 258
United Kingdom	2.3	2.2	2.3	2.3	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4	2.4	0.1	16	55 786
Iceland	2.7	2.4	2.3	1.6	1.4	1.7	1.7	1.8	1.6	1.6	1.7	1.6	1.6	:		:
Norway	3.0	2.9	2.9	2.6	2.7	2.7	2.5	2.4	2.4	2.3	2.4	2.4	2.3	-0.6		8 203

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	6.6	6.4	6.2	6.0	6.3	6.4	6.4	6.3	6.3	6.3	6.3	6.3	6.1	0.0		368 783
EA-19	6.4	6.2	5.9	5.7	6.0	6.0	6.1	6.1	6.0	6.0	6.0	6.0	5.9	0.0		265 579
Belgium	5.6	5.2	5.2	4.9	5.1	5.1	5.1	4.8	4.5	4.6	4.7	5.0	5.0	-0.2	24	9 827
Bulgaria	9.6	9.5	10.1	10.7	10.5	10.6	10.6	10.0	9.9	9.6	10.0	9.6	9.1	-1.0	5	1 384
Czechia	7.2	7.0	6.7	6.8	7.1	7.0	6.9	6.5	6.1	6.2	6.1	6.1	5.9	-0.8	20	3 975
Denmark	10.3	10.1	10.2	9.3	8.9	8.9	8.9	8.7	8.9	8.2	8.6	8.5	8.1	-2.1	10	10 878
Germany	6.5	6.3	5.8	5.7	5.9	5.8	5.8	5.6	5.4	5.2	5.0	4.8	4.6	-1.2	27	59 259
Estonia	7.6	7.2	7.0	7.4	8.4	8.8	8.6	8.6	8.1	8.3	8.2	8.9	8.8	1.8	6	681
Ireland	8.3	7.7	7.9	7.9	8.1	8.8	8.7	8.4	8.5	8.2	8.0	7.9	7.6	-0.3	14	5 149
Greece	6.6	6.6	6.5	6.5	6.8	8.3	8.6	9.2	10.2	10.3	10.4	9.7	10.2	3.7	3	7 162
Spain	5.4	5.1	4.9	5.1	5.4	5.2	5.1	4.9	5.8	5.6	5.7	5.6	5.4	0.6	22	21 382
France	4.7	4.5	4.4	4.3	4.4	4.5	4.4	4.4	4.5	4.4	4.7	4.9	5.0	0.6	25	52 925
Croatia	9.2	8.9	8.5	7.7	7.7	8.4	7.6	7.1	7.9	8.7	9.0	9.2	9.1	0.6	4	1 680
Italy	7.4	7.1	6.6	6.2	6.7	6.7	7.4	8.0	7.9	8.3	7.9	8.2	7.9	1.3	11	57 384
Cyprus	10.6	9.6	8.7	8.7	8.8	8.7	8.7	8.1	8.6	9.1	8.9	8.8	8.6	-0.1	7	573
Latvia	9.0	7.8	7.2	7.4	9.6	10.5	10.6	10.3	10.8	11.3	11.8	11.7	11.2	4.0	1	942
Lithuania	7.9	6.0	5.8	5.3	6.7	6.5	6.2	6.1	6.2	6.3	6.4	6.5	6.5	0.7	19	807
Luxembourg	7.8	7.4	7.1	7.0	6.6	6.3	6.3	6.1	5.6	5.2	4.9	4.6	4.4	-2.7	28	947
Hungary	7.5	7.6	7.0	6.8	6.7	7.4	7.2	6.8	6.6	6.5	6.6	6.7	6.6	-0.4	18	3 129
Malta	9.7	10.0	10.8	10.2	9.7	9.0	9.6	8.8	8.2	8.7	9.1	8.6	8.4	-2.4	9	303
Netherlands	10.1	10.0	9.5	9.6	9.9	9.8	9.6	9.1	9.0	8.9	9.0	8.7	8.6	-0.9	8	24 563
Austria	6.3	6.0	5.8	5.7	5.7	5.7	5.9	5.7	5.6	5.6	5.5	5.6	5.7	-0.1	21	8 842
Poland	8.1	7.9	7.9	7.7	8.0	8.7	8.3	8.1	7.6	8.1	8.2	8.1	7.9	0.0	12	12 537
Portugal	9.4	8.9	8.6	7.8	8.1	8.0	7.2	6.8	6.5	6.6	7.0	7.6	7.5	-1.1	15	5 041
Romania	7.1	6.8	7.1	6.3	7.1	8.0	6.9	7.1	7.4	8.5	8.7	9.0	7.7	0.6	13	3 578
Slovenia	8.3	7.9	8.0	8.1	9.6	9.7	9.4	10.4	10.7	10.6	10.6	10.5	10.2	2.2	2	1 602
Slovakia	7.5	7.6	7.1	6.9	6.7	6.5	6.3	6.1	5.7	5.7	5.5	5.6	5.4	-1.7	23	1 498
Finland	7.1	6.9	6.4	6.3	6.2	6.6	7.2	7.0	6.7	6.6	6.6	7.1	6.9	0.5	17	6 693
Sweden	5.9	5.7	5.6	5.8	6.1	6.0	5.7	5.7	5.5	5.2	5.1	5.1	4.9	-0.7	26	10 258
United Kingdom	6.8	6.5	6.7	6.5	7.5	7.4	7.2	7.3	7.4	7.5	7.4	7.2	7.0	0.3	16	55 786
Iceland	6.8	6.0	5.9	4.8	4.5	5.1	5.0	5.2	4.8	4.4	4.7	3.2	·	·	·	·
Norway	6.9	6.8	6.9	6.4	6.5	6.4	6.0	5.7	5.9	6.0	6.1	6.3	6.0	-0.9	·	8 203

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	1.9	1.8	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.8	0.1		283 454
EA-19	1.9	1.8	1.7	1.6	1.7	1.7	1.8	1.8	1.9	1.9	1.8	1.9	1.8	0.2		205 409
Belgium	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.2	1.3	1.3	1.4	1.5	0.1	26	6 367
Bulgaria	2.5	2.4	2.8	2.8	2.5	2.4	2.4	2.4	2.5	2.4	2.6	2.4	2.3	-0.5	8	1 196
Czechia	2.3	2.2	2.1	2.1	2.1	2.1	2.2	2.1	2.0	1.9	1.9	2.0	1.9	-0.2	12	3 699
Denmark	2.5	2.2	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	-0.3	10	5 848
Germany	2.0	2.0	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	-0.3	24	49 185
Estonia	1.9	1.8	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	0.7	6	599
Ireland	1.3	1.2	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.4	1.1	1.1	1.1	-0.1	28	3 183
Greece	1.3	1.2	1.2	1.3	1.3	2.0	2.2	2.6	2.9	3.0	3.0	3.0	3.2	1.9	1	5 722
Spain	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	0.2	23	17 729
France	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.8	1.9	0.4	13	43 956
Croatia	2.3	2.2	2.0	1.8	1.9	2.2	1.8	1.7	2.0	2.3	2.5	2.6	2.6	0.6	5	1 269
Italy	2.3	2.3	2.1	2.0	2.2	2.2	2.4	2.8	2.8	3.0	2.8	2.8	2.6	0.5	4	45 662
Cyprus	1.9	1.8	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.3	2.3	2.2	2.3	0.5	9	441
Latvia	2.1	1.9	1.7	1.8	2.4	2.6	2.5	2.5	2.6	2.8	3.0	3.1	3.0	1.3	3	802
Lithuania	1.7	1.6	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	0.2	19	732
Luxembourg	2.9	2.5	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	1.6	1.6	-0.8	21	869
Hungary	2.1	2.1	2.0	1.9	2.0	2.2	2.1	2.0	1.9	1.9	1.9	2.0	1.9	-0.1	14	2 358
Malta	1.2	1.2	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.4	1.4	1.4	-0.3	27	154
Netherlands	1.9	1.9	1.7	1.8	1.9	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	0.2	16	13 691
Austria	1.7	1.6	1.6	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	-0.1	25	5 540
Poland	2.3	2.2	2.3	2.2	2.1	2.3	2.2	2.2	2.1	2.2	2.3	2.3	2.3	0.0	7	10 889
Portugal	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	-0.1	15	3 636
Romania	1.8	1.7	1.7	1.3	1.5	1.8	1.7	1.7	1.7	2.1	2.2	2.1	1.8	0.1	18	3 310
Slovenia	2.4	2.3	2.3	2.3	2.9	3.1	2.9	3.3	3.3	3.3	3.3	3.3	3.2	0.9	2	1 359
Slovakia	2.1	1.9	1.8	1.8	1.7	1.6	1.6	1.5	1.5	1.5	1.6	1.6	1.6	-0.2	22	1 329
Finland	1.8	1.7	1.6	1.7	1.7	1.7	2.0	2.0	2.0	1.9	2.0	2.1	2.0	0.4	11	4 454
Sweden	2.3	2.2	2.1	2.0	2.1	2.1	1.9	2.0	1.9	1.7	1.7	1.8	1.7	-0.4	20	7 998
United Kingdom	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	0.1	17	41 477
Iceland	1.0	1.2	1.1	0.9	1.1	1.3	1.3	1.3	1.2	1.2	1.2	1.0	1.0	:		:
Norway	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	1.3	1.3	0.0		4 708

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	5.0	4.8	4.6	4.5	4.8	4.8	4.9	4.9	4.9	4.9	4.8	4.8	4.7	0.2		283 454
EA-19	4.9	4.6	4.3	4.3	4.6	4.6	4.7	4.7	4.7	4.7	4.6	4.7	4.6	0.2		205 409
Belgium	3.3	3.1	3.1	2.9	3.0	3.1	3.1	2.9	2.7	2.8	2.9	3.2	3.2	0.1	28	6 367
Bulgaria	8.4	8.2	9.0	9.3	9.2	9.3	9.4	8.9	8.7	8.4	8.8	8.2	7.8	-1.1	4	1 196
Czechia	6.6	6.4	6.2	6.3	6.6	6.5	6.5	6.1	5.7	5.7	5.6	5.6	5.5	-0.7	12	3 699
Denmark	5.2	4.8	5.0	4.8	5.2	5.2	5.3	5.2	5.2	4.7	4.8	4.7	4.4	-0.7	21	5 848
Germany	5.5	5.3	4.9	4.8	5.1	4.9	4.9	4.7	4.5	4.4	4.1	4.0	3.8	-1.0	25	49 185
Estonia	6.4	5.9	5.7	6.2	7.2	7.7	7.5	7.6	7.0	7.2	7.2	7.8	7.7	2.0	5	599
Ireland	4.3	3.8	3.7	4.1	4.8	5.4	5.6	5.3	5.2	5.0	4.9	4.8	4.7	1.0	18	3 183
Greece	4.0	3.9	3.9	4.0	4.3	6.2	6.6	7.2	8.2	8.3	8.3	7.7	8.2	4.2	3	5 722
Spain	4.2	3.9	3.7	4.0	4.4	4.3	4.1	4.0	4.8	4.6	4.8	4.6	4.5	0.8	20	17 729
France	3.8	3.6	3.5	3.3	3.5	3.6	3.5	3.5	3.5	3.5	3.8	4.0	4.1	0.7	23	43 956
Croatia	6.2	5.9	5.5	4.8	5.3	6.0	5.2	4.9	5.6	6.3	6.8	6.9	6.9	1.4	7	1 269
Italy	5.9	5.7	5.1	4.8	5.3	5.3	5.9	6.5	6.5	6.8	6.4	6.7	6.3	1.2	10	45 662
Cyprus	6.0	5.6	4.7	4.6	5.1	5.7	6.1	5.9	6.6	7.0	6.9	6.8	6.6	1.9	9	441
Latvia	7.6	6.4	6.0	6.5	8.6	9.0	8.7	8.5	9.0	9.5	9.9	9.9	9.6	3.5	1	802
Lithuania	5.9	5.4	5.3	5.0	6.3	6.2	5.8	5.7	5.7	5.8	5.8	5.9	5.9	0.6	11	732
Luxembourg	7.6	7.1	6.6	6.5	6.0	5.9	5.9	5.7	5.2	4.8	4.5	4.2	4.0	-2.5	24	869
Hungary	5.7	5.6	5.0	4.9	5.1	5.8	5.6	5.1	5.0	5.0	5.0	5.1	5.0	-0.1	15	2 358
Malta	3.8	3.9	5.2	4.4	4.3	4.4	4.9	4.7	4.3	4.7	4.7	4.5	4.3	-0.9	22	154
Netherlands	5.3	5.2	4.7	4.9	5.3	5.3	5.2	5.0	5.3	5.1	5.0	4.9	4.8	0.1	16	13 691
Austria	4.2	3.9	3.9	3.8	3.8	3.8	3.9	3.8	3.7	3.5	3.5	3.5	3.6	-0.3	27	5 540
Poland	6.9	6.6	6.7	6.4	6.6	7.3	7.0	6.9	6.7	7.0	7.0	7.0	6.8	0.2	8	10 889
Portugal	6.5	6.2	6.0	5.7	6.2	5.8	5.4	5.3	4.9	4.9	5.1	5.5	5.4	-0.6	13	3 636
Romania	6.6	6.0	5.8	5.0	6.0	6.7	6.0	6.1	6.3	7.5	7.7	8.1	7.1	1.3	6	3 310
Slovenia	6.4	6.1	6.2	6.3	8.0	8.2	7.9	8.9	9.1	8.9	8.9	8.9	8.7	2.5	2	1 359
Slovakia	6.7	6.7	6.1	6.1	5.8	5.7	5.5	5.3	4.9	5.0	4.9	5.0	4.8	-1.4	17	1 329
Finland	4.2	4.1	3.8	4.0	4.2	4.2	4.7	4.7	4.5	4.4	4.5	4.8	4.6	0.8	19	4 454
Sweden	4.9	4.7	4.6	4.6	4.9	4.8	4.6	4.6	4.4	4.1	4.0	4.0	3.8	-0.8	26	7 998
United Kingdom	5.3	5.0	5.0	4.9	5.6	5.5	5.3	5.3	5.4	5.4	5.4	5.3	5.2	0.2	14	41 477
Iceland	2.5	3.0	2.9	2.7	3.4	4.1	3.8	3.9	3.6	3.2	3.3	2.0	2.0	.	.	.
Norway	3.4	3.2	3.2	3.3	3.4	3.3	3.0	2.8	3.0	3.3	3.4	3.5	3.4	0.2	.	4 708

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017
EU-28	: 1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	-0.1	
EA-19	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2	-0.1	
Belgium	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	0.0	19
Bulgaria	: 2.8	2.8	2.4	2.4	2.3	2.3	2.3	2.4	2.3	2.4	2.3	2.1	-0.6	4
Czechia	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.6	-0.4	12
Denmark	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.7	-0.4	28
Germany	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	-0.3	22
Estonia	1.7	1.7	1.7	2.2	2.1	2.1	2.0	1.9	1.9	2.0	2.3	2.2	0.5	2
Ireland	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	-0.3	27
Greece	1.0	1.1	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	1.9	1.8	0.8	7
Spain	1.2	1.2	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.8	0.8	-0.4	26
France	1.2	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.1	0.0	21
Croatia	2.1	1.9	1.7	1.8	2.1	1.8	1.7	2.0	2.1	2.3	2.3	2.2	0.2	3
Italy	1.5	1.4	1.4	1.4	1.4	1.4	1.6	1.6	1.6	1.6	1.5	1.5	0.1	14
Cyprus	1.4	1.3	1.2	1.3	1.5	1.6	1.5	1.8	2.0	2.1	2.1	2.0	0.7	6
Latvia	1.8	1.6	1.6	2.0	2.0	1.8	1.7	1.7	1.7	1.8	1.9	1.8	0.2	8
Lithuania	1.6	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.7	1.7	1.7	0.2	9
Luxembourg	2.5	2.3	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.6	1.6	1.6	-0.8	13
Hungary	1.9	1.8	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.7	-0.1	11
Malta	1.2	1.6	1.4	1.4	1.3	1.4	1.3	1.2	1.2	1.2	1.2	1.2	-0.4	18
Netherlands	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	-0.1	23
Austria	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	0.0	20
Poland	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.1	2.0	0.0	5
Portugal	1.9	1.8	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.6	1.7	1.7	-0.1	10
Romania	: 1.5	1.3	1.5	1.5	1.5	1.3	1.3	1.4	1.7	1.7	1.7	1.5	0.0	15
Slovenia	2.1	2.1	2.1	2.7	2.5	2.4	2.8	2.7	2.6	2.6	2.6	2.4	0.3	1
Slovakia	1.9	1.8	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.5	1.4	-0.4	16
Finland	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.2	1.3	1.1	-0.2	24
Sweden	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	1.0	0.9	-0.3	25
United Kingdom	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.3	1.3	-0.2	17
Iceland	: :	: :	: :	: :	: :	: :	: :	: :	: :	: :	: :	: :	: :	
Norway	0.8	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	0.6	0.6	-0.1	

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017
EU-28	:	3.6	3.6	3.8	3.7	3.6	3.6	3.4	3.4	3.4	3.3	3.2	-0.4	
EA-19		3.5	3.4	3.5	3.4	3.4	3.3	3.1	3.1	3.1	3.0	3.0	-0.4	
Belgium		2.7	2.7	2.7	2.7	2.7	2.5	2.3	2.4	2.5	2.7	2.7	0.0	23
Bulgaria	:	8.7	9.1	9.0	9.1	9.1	8.5	8.4	8.0	8.4	7.9	7.2	-1.5	1
Czechia		6.1	5.9	5.8	6.1	5.9	5.3	5.1	5.2	5.0	5.0	4.6	-1.3	13
Denmark		2.4	2.4	2.4	2.3	2.2	2.1	2.0	1.8	1.9	1.9	1.6	-0.8	28
Germany		4.0	3.7	3.8	3.7	3.6	3.4	3.2	3.2	3.1	3.0	2.9	-0.9	20
Estonia		5.6	5.5	5.3	6.2	6.2	6.4	5.9	5.9	6.1	6.7	6.7	1.2	3
Ireland		3.6	3.5	3.9	4.5	4.7	4.4	4.2	3.9	3.7	3.7	3.3	-0.2	19
Greece		3.3	3.4	3.1	3.6	5.2	5.3	5.4	5.1	5.0	4.8	4.7	1.3	12
Spain		3.4	3.2	3.4	3.6	3.4	3.2	2.9	2.6	2.5	2.5	2.4	-0.9	26
France		2.8	2.7	2.6	2.7	2.6	2.4	2.3	2.3	2.4	2.5	2.4	-0.3	25
Croatia		5.7	5.2	4.5	4.9	5.8	4.7	5.4	5.8	6.1	6.1	5.8	0.6	9
Italy		3.7	3.4	3.4	3.4	3.4	3.8	3.6	3.6	3.6	3.6	3.6	0.2	18
Cyprus		4.3	3.7	3.6	4.0	4.7	4.8	5.6	6.0	6.2	6.2	5.9	2.2	6
Latvia		6.4	5.6	5.6	7.3	7.0	6.5	5.9	5.7	5.8	6.0	5.8	0.2	7
Lithuania		5.3	5.2	4.9	6.2	6.1	5.8	5.7	5.7	5.7	5.8	5.8	0.6	8
Luxembourg		7.0	6.5	6.4	5.9	5.8	5.6	5.1	4.7	4.4	4.1	4.8	-1.7	11
Hungary		5.2	4.5	4.4	4.6	5.0	4.8	4.5	4.4	4.4	4.5	4.3	-0.2	14
Malta		3.8	5.0	4.3	4.2	4.0	4.1	3.6	3.7	3.7	3.6	3.8	-1.2	16
Netherlands		3.3	3.2	3.2	3.5	3.4	3.4	3.3	3.1	3.0	2.9	2.8	-0.4	21
Austria		3.0	3.0	3.0	3.0	3.2	3.0	2.9	2.8	2.7	2.8	2.8	-0.2	22
Poland		5.8	5.9	5.7	6.0	6.1	6.0	6.0	6.1	6.1	6.2	5.9	0.1	5
Portugal		5.9	5.8	5.3	5.8	5.5	5.0	4.9	4.4	4.6	5.1	4.9	-0.8	10
Romania	:	5.0	5.0	4.5	5.6	5.6	4.7	4.8	6.1	6.1	6.5	6.0	0.9	4
Slovenia		5.5	5.7	5.8	7.3	6.7	7.4	7.4	7.1	7.0	7.0	6.7	1.0	2
Slovakia		6.6	6.1	6.0	5.7	5.5	5.0	4.7	4.6	4.5	4.6	4.3	-1.8	15
Finland		3.2	3.0	3.1	3.2	3.2	3.0	2.9	2.9	2.8	2.9	2.5	-0.5	24
Sweden		2.6	2.6	2.7	2.8	2.7	2.6	2.5	2.3	2.2	2.2	2.1	-0.5	27
United Kingdom		4.4	4.3	4.2	4.9	4.7	4.5	4.4	4.2	4.1	3.9	3.7	-0.6	17
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway		1.8	1.8	1.7	1.9	1.8	1.7	1.6	1.7	1.7	1.7	1.6	-0.2	

(1) In percentage points.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1		73 160
EA-19	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1		51 174
Belgium	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	-0.1	10	2 919
Bulgaria	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.0	19	157
Czechia	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	253
Denmark	2.1	2.2	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.6	1.5	-0.6	1	4 522
Germany	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	18	10 065
Estonia	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	28	13
Ireland	1.2	1.2	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.7	-0.6	11	1 915
Greece	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.0	7	1 440
Spain	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-0.2	21	2 706
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	20	5 858
Croatia	1.1	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	-0.3	6	403
Italy	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.1	12	11 036
Cyprus	1.4	1.3	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.7	0.7	0.7	-0.8	9	131
Latvia	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.2	16	113
Lithuania	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	27	34
Luxembourg	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	26	67
Hungary	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	-0.3	17	436
Malta	1.7	1.7	1.6	1.6	1.5	1.3	1.4	1.2	1.1	1.1	1.1	1.1	1.1	-0.5	2	124
Netherlands	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	-0.2	3	7 646
Austria	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.1	5	3 219
Poland	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	22	1 064
Portugal	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	-0.1	8	1 372
Romania	0.1	0.1	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	-0.2	24	258
Slovenia	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.0	14	188
Slovakia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	23	150
Finland	1.1	1.1	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	0.0	4	2 177
Sweden	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	15	2 068
United Kingdom	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.1	13	12 826
Iceland	1.5	1.1	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	:	:	:
Norway	1.4	1.4	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	-0.5	:	3 132

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	-0.2		73 160
EA-19	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	-0.2		51 174
Belgium	1.9	1.8	1.7	1.6	1.8	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	-0.3	13	2 919
Bulgaria	0.8	0.9	0.9	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.0	1.1	1.0	0.2	16	157
Czechia	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	25	253
Denmark	4.4	4.6	4.6	3.9	3.1	3.2	3.1	2.9	3.2	3.0	3.3	3.4	3.4	-1.2	2	4 522
Germany	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	-0.2	19	10 065
Estonia	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	28	13
Ireland	3.8	3.8	4.1	3.7	3.2	3.3	3.0	3.0	3.2	3.2	3.1	3.0	2.8	-1.3	3	1 915
Greece	2.7	2.6	2.6	2.5	2.1	2.1	2.1	1.9	2.0	2.0	2.1	2.0	2.1	-0.6	8	1 440
Spain	1.2	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	-0.4	20	2 706
France	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	-0.1	23	5 858
Croatia	2.9	2.9	2.9	2.8	2.4	2.3	2.4	2.2	2.2	2.3	2.2	2.2	2.2	-0.8	6	403
Italy	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.5	0.1	12	11 036
Cyprus	4.6	4.1	4.0	4.1	3.6	3.0	2.6	2.2	2.0	2.1	2.0	2.0	2.0	-2.0	10	131
Latvia	1.0	1.0	0.9	0.8	0.8	1.2	1.6	1.5	1.5	1.5	1.5	1.5	1.3	0.4	14	113
Lithuania	1.6	0.3	0.3	0.1	0.1	0.2	0.2	0.2	0.3	0.4	0.3	0.3	0.3	-0.1	27	34
Luxembourg	0.3	0.3	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	-0.2	26	67
Hungary	1.4	1.6	1.6	1.4	1.2	1.3	1.3	1.1	1.0	1.0	0.9	0.9	0.9	-0.7	18	436
Malta	5.3	5.4	4.8	4.9	4.7	4.1	4.2	3.8	3.4	3.4	3.7	3.5	3.4	-1.4	1	124
Netherlands	3.4	3.4	3.5	3.3	3.2	3.2	3.0	2.8	2.6	2.6	2.7	2.6	2.7	-0.8	4	7 646
Austria	2.1	2.0	1.9	1.8	1.9	1.9	1.9	1.9	1.8	2.0	2.0	2.0	2.1	0.2	7	3 219
Poland	0.9	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.0	21	1 064
Portugal	2.9	2.7	2.6	2.1	2.0	2.1	1.8	1.4	1.5	1.7	1.8	2.0	2.0	-0.5	9	1 372
Romania	0.2	0.5	1.2	1.3	1.1	1.2	0.8	1.0	1.0	1.0	0.9	0.9	0.6	-0.6	22	258
Slovenia	1.3	1.2	1.3	1.3	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2	-0.1	15	188
Slovakia	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.5	-0.1	24	150
Finland	2.7	2.6	2.4	2.1	1.9	2.2	2.3	2.1	2.1	2.1	2.0	2.2	2.2	-0.2	5	2 177
Sweden	0.8	0.8	0.9	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.1	17	2 068
United Kingdom	1.3	1.3	1.5	1.4	1.6	1.7	1.7	1.8	1.8	1.8	1.7	1.7	1.6	0.1	11	12 826
Iceland	3.9	2.6	2.7	1.7	0.8	0.7	0.8	0.9	0.8	0.8	1.1	0.9	:	:		
Norway	3.2	3.3	3.2	2.7	2.7	2.8	2.7	2.7	2.6	2.5	2.5	2.5	2.3	-0.9		3 132

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		12 170
EA-19	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		8 996
Belgium	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	9	541
Bulgaria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.0	14	31
Czechia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	22
Denmark	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	-0.1	5	509
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	9
Estonia	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	2	68
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21	51
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	12	947
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	6	3 111
Croatia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23	7
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16	686
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25	1
Latvia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	10	27
Lithuania	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.0	11	41
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20	10
Hungary	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.1	3	335
Malta	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.0	4	25
Netherlands	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.0	1	3 226
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18	84
Poland	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	-0.1	8	584
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	22	33
Romania	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26	10
Slovenia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.0	7	55
Slovakia	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	19	18
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	17	62
Sweden	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15	193
United Kingdom	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	13	1 483
Iceland	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.0	1	0
Norway	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	13	363

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		12 170
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		8 996
Belgium	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	11	541
Bulgaria	0.5	0.4	0.2	0.4	0.3	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.0	13	31
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	24	22
Denmark	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.4	0.5	0.4	0.4	-0.2	5	509
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	9
Estonia	0.9	1.1	1.1	1.1	1.1	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.9	-0.2	2	68
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	17	51
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Spain	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	12	947
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	10	3 111
Croatia	0.0	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	23	7
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	15	686
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26	1
Latvia	0.4	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.1	9	27
Lithuania	0.3	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.1	8	41
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	22	10
Hungary	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.6	0.5	0.6	0.7	0.6	0.7	0.4	3	335
Malta	0.6	0.7	0.8	0.9	0.6	0.5	0.5	0.4	0.5	0.6	0.7	0.6	0.7	-0.1	4	25
Netherlands	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.1	-0.2	1	3 226
Austria	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	20	84
Poland	0.4	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.3	0.5	0.5	0.4	0.4	-0.2	6	584
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	21	33
Romania	0.3	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25	10
Slovenia	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	-0.1	7	55
Slovakia	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.2	18	18
Finland	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	19	62
Sweden	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	16	193
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	-0.1	14	1 483
Iceland	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	.	.	.
Norway	0.3	0.3	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	-0.2	.	363

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	0.3		398 501
EA-19	1.9	2.0	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.5	2.4	0.4		272 884
Belgium	2.9	3.1	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.6	0.6	3	15 783
Bulgaria	0.4	0.6	0.7	0.7	0.5	0.5	0.5	0.8	0.9	0.9	1.0	0.9	0.9	0.2	20	440
Czechia	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.1	24	1 085
Denmark	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	0.0	6	7 289
Germany	0.8	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.1	0.2	19	35 314
Estonia	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	-0.1	28	70
Ireland	2.3	2.7	2.4	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.1	1.1	-1.3	18	3 236
Greece	2.0	2.2	2.2	2.3	2.3	1.9	2.7	2.9	3.3	3.0	3.2	3.3	3.2	1.0	4	5 801
Spain	3.0	3.2	3.0	2.3	2.1	2.1	2.0	2.4	2.6	2.7	2.9	2.8	2.7	-0.3	5	31 643
France	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.7	4.8	4.9	1.8	1	112 784
Croatia	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1	25	239
Italy	1.9	2.0	2.0	1.7	2.1	1.8	2.1	2.6	2.6	2.8	2.7	2.7	2.5	0.5	7	42 934
Cyprus	2.0	1.6	2.5	1.8	1.1	1.3	1.1	1.0	1.3	1.3	1.5	1.2	1.1	-1.4	17	217
Latvia	1.1	1.1	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.2	1.2	1.1	0.2	16	303
Lithuania	0.5	0.5	0.5	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	-0.1	27	157
Luxembourg	1.4	1.4	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.6	2.1	2.2	0.7	8	1 243
Hungary	0.8	0.8	0.8	0.8	0.8	1.1	1.1	1.2	1.3	1.3	1.3	1.2	1.1	0.4	14	1 414
Malta	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	-0.4	15	128
Netherlands	1.7	1.6	1.6	1.5	1.3	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	0.0	11	12 283
Austria	0.6	0.7	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.1	21	2 800
Poland	1.5	1.5	1.5	1.5	1.4	1.5	1.4	1.5	1.6	1.5	1.6	2.0	1.8	0.3	10	8 349
Portugal	1.8	1.9	2.0	1.9	1.9	1.7	1.8	1.7	1.8	1.9	2.0	2.0	2.1	0.1	9	4 007
Romania	0.7	0.8	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.7	-0.2	22	1 350
Slovenia	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.1	23	276
Slovakia	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	26	361
Finland	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.5	1.6	0.5	12	3 545
Sweden	1.4	1.3	1.1	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.1	1.2	1.2	0.1	13	5 560
United Kingdom	3.9	4.1	4.1	5.2	3.9	3.9	4.0	3.9	4.1	4.2	4.2	4.3	4.3	0.2	2	99 890
Iceland	2.2	2.0	2.3	2.1	2.0	2.0	1.8	1.8	1.8	1.8	1.7	1.7	1.1	:		:
Norway	1.0	0.9	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.1	0.1		4 040

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	59	61	60	60	56	58	60	63	64	66	68	68	66	0.6		398 501
EA-19	5.1	5.2	5.1	4.7	4.8	5.2	5.4	5.7	5.7	6.0	6.1	6.1	6.1	0.9		272 884
Belgium	6.8	7.1	7.0	6.8	6.8	7.1	7.5	7.8	8.0	8.0	8.0	8.1	8.0	1.0	5	15 783
Bulgaria	1.3	1.9	2.1	2.2	1.9	1.9	2.1	3.0	3.1	3.1	3.3	3.0	2.9	0.8	19	440
Czechia	1.3	1.3	1.3	1.3	1.3	1.6	1.5	1.5	1.7	1.7	1.7	1.7	1.6	0.3	24	1 085
Denmark	5.3	5.4	5.4	5.8	5.7	5.7	5.7	5.4	5.6	5.3	5.8	5.5	5.4	0.1	9	7 289
Germany	2.3	2.3	2.3	2.2	2.2	2.2	2.3	2.4	2.4	2.5	2.8	2.9	2.8	0.4	20	35 314
Estonia	1.3	1.2	1.3	1.3	1.0	1.1	1.2	1.3	1.2	1.1	1.1	1.0	0.9	-0.4	28	70
Ireland	7.6	8.7	7.9	6.2	5.1	5.0	5.7	6.1	6.2	6.7	5.6	4.7	4.8	-3.2	11	3 236
Greece	6.1	7.1	7.0	7.4	7.5	6.0	8.2	8.2	9.2	8.2	8.8	8.4	8.3	1.3	3	5 801
Spain	8.6	9.0	8.3	7.3	7.0	6.8	6.4	7.5	7.8	8.1	8.5	8.3	8.0	-0.2	4	31 643
France	7.2	7.2	7.4	7.2	7.4	9.4	9.9	9.7	9.5	9.8	10.2	10.4	10.6	3.2	2	112 784
Croatia	1.3	1.5	1.5	1.6	1.5	1.3	1.4	1.3	1.4	1.3	1.4	1.3	1.3	-0.2	25	239
Italy	4.9	4.9	4.8	4.1	5.1	4.3	5.0	5.9	6.0	6.5	6.3	6.4	5.9	1.1	7	42 934
Cyprus	6.4	5.1	7.0	5.3	3.5	3.9	3.3	3.1	4.2	4.0	4.5	3.5	3.3	-3.7	16	217
Latvia	4.0	3.8	3.4	2.6	3.0	3.6	3.9	4.0	3.8	4.0	3.9	3.8	3.6	0.2	14	303
Lithuania	1.9	1.8	1.7	1.7	2.2	2.5	2.3	2.2	1.6	1.7	1.7	1.4	1.3	-0.5	27	157
Luxembourg	3.7	3.9	4.3	3.3	3.0	2.9	3.1	3.3	3.2	3.4	4.1	5.5	5.8	1.5	8	1 243
Hungary	2.2	2.1	1.9	2.1	2.0	3.0	3.0	3.1	3.3	3.4	3.4	2.9	3.0	1.1	17	1 414
Malta	4.8	4.6	4.8	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	-1.2	15	128
Netherlands	4.8	4.5	4.6	4.1	3.8	3.7	3.2	3.1	3.4	4.2	4.0	4.3	4.3	-0.3	12	12 283
Austria	1.5	1.6	1.6	1.5	1.5	1.6	2.0	2.1	1.9	1.8	2.0	2.0	1.8	0.2	22	2 800
Poland	4.6	4.4	4.3	4.3	4.5	4.6	4.5	4.6	5.1	4.8	4.9	5.8	5.2	1.0	10	8 349
Portugal	5.9	6.1	6.3	6.0	6.2	5.6	5.6	5.5	5.4	5.6	5.8	5.8	6.0	-0.3	6	4 007
Romania	2.6	3.0	3.4	3.0	3.0	3.2	2.9	3.1	3.2	3.2	3.1	3.2	2.9	-0.5	18	1 350
Slovenia	1.5	1.6	1.6	1.5	1.6	1.6	1.6	1.7	1.9	1.9	1.7	1.7	1.8	0.2	23	276
Slovakia	1.5	1.5	1.3	1.3	1.4	1.5	1.4	1.5	1.5	1.4	1.3	1.3	1.3	0.0	26	361
Finland	2.7	2.5	2.6	2.6	2.6	2.7	2.6	2.8	3.1	3.2	3.3	3.3	3.7	1.1	13	3 545
Sweden	2.9	2.9	2.4	2.3	2.3	2.4	2.4	2.6	2.8	2.7	2.7	2.8	2.6	0.2	21	5 560
United Kingdom	11.6	12.1	12.2	15.0	12.2	11.6	11.7	11.9	12.6	12.8	12.7	12.7	12.6	0.4	1	99 890
Iceland	5.6	5.1	6.0	6.0	6.3	6.1	5.4	5.3	5.3	4.7	4.9	34.0	.	.	.	.
Norway	2.3	2.2	2.5	2.3	2.6	2.6	2.5	2.5	2.7	2.7	2.8	2.9	2.9	0.4		4 040

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	1.2	1.2	1.2	1.2	1.2	1.4	1.4	1.6	1.6	1.6	1.6	1.6	1.6	0.3		238 748
EA-19	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	0.5		150 304
Belgium	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.1	6	5 700
Bulgaria	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	21	165
Czechia	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	24	409
Denmark	1.8	1.8	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.0	2.0	2.0	0.2	4	5 732
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	19	13 969
Estonia	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.0	23	58
Ireland	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.0	15	1 775
Greece	0.8	0.9	0.9	0.8	1.0	1.0	1.9	2.2	2.7	2.5	2.7	2.7	2.7	1.8	3	4 803
Spain	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.1	1.2	1.3	1.2	1.2	1.2	0.5	7	13 954
France	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	1.3	1	74 189
Croatia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	27	26
Italy	0.8	0.8	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	0.6	5	24 383
Cyprus	0.9	1.3	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	1.2	0.8	0.8	-1.2	11	159
Latvia	0.6	0.6	0.5	0.4	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.4	10	228
Lithuania	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	22	127
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	38
Hungary	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.3	17	654
Malta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Netherlands	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.3	9	6 291
Austria	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	25	709
Poland	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.2	1.2	1.2	1.2	0.1	8	5 587
Portugal	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.2	12	1 566
Romania	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.0	16	1 122
Slovenia	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1	18	221
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	20	361
Finland	0.4	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.3	13	1 774
Sweden	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	-0.1	14	3 432
United Kingdom	2.9	2.9	2.9	3.0	3.2	3.1	3.1	3.1	3.1	3.1	3.1	3.0	3.1	0.1	2	71 318
Iceland	1.2	1.3	1.4	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.4	1.4	:		:
Norway	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.2		1 459

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	3.3	3.3	3.2	3.1	3.4	3.7	3.8	4.1	4.1	4.2	4.3	4.1	4.0	0.7		238 748
EA-19	2.3	2.3	2.3	2.2	2.5	2.9	3.0	3.4	3.4	3.5	3.5	3.4	3.3	1.1		150 304
Belgium	2.8	2.8	2.8	2.8	3.0	2.9	2.9	2.8	2.9	2.9	2.9	3.0	2.9	0.1	8	5 700
Bulgaria	0.4	0.5	0.5	0.6	0.9	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	0.5	21	165
Czechia	0.4	0.4	0.4	0.4	0.5	0.7	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.2	24	409
Denmark	3.7	3.8	3.8	4.2	4.5	4.5	4.5	4.4	4.4	4.2	4.4	4.4	4.3	0.5	4	5 732
Germany	1.2	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	-0.1	20	13 969
Estonia	1.0	0.8	0.7	0.9	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.7	0.0	23	58
Ireland	2.0	1.8	2.0	2.3	2.8	2.8	2.8	3.0	3.3	3.4	3.0	2.8	2.6	0.6	10	1 775
Greece	2.7	2.9	2.8	2.6	3.1	3.2	5.8	6.2	7.6	6.9	7.2	7.0	6.8	4.1	3	4 803
Spain	2.0	2.0	2.0	2.4	2.9	3.0	3.2	3.6	3.7	3.8	3.7	3.7	3.5	1.6	5	13 954
France	4.4	4.4	4.5	4.6	5.1	6.8	7.0	6.9	6.8	6.9	7.0	7.1	7.0	2.5	2	74 189
Croatia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	26
Italy	2.0	1.9	1.9	1.4	1.4	1.5	1.6	3.6	3.2	3.8	3.9	3.4	3.4	1.4	7	24 383
Cyprus	2.9	4.0	5.6	4.2	2.6	3.0	2.6	2.4	3.6	3.5	3.6	2.5	2.4	-3.3	12	159
Latvia	2.3	1.9	1.7	1.5	2.0	2.5	2.7	2.6	2.6	2.7	2.7	2.8	2.7	1.1	9	228
Lithuania	1.2	1.1	0.9	0.9	1.1	1.3	1.1	1.0	1.0	1.1	1.2	1.1	1.0	0.1	22	127
Luxembourg	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	38
Hungary	0.6	0.6	0.6	0.7	0.8	0.8	0.9	1.0	1.5	1.4	1.4	1.4	1.4	0.8	18	654
Malta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Netherlands	1.6	1.5	1.5	1.5	1.7	1.7	1.7	1.8	2.0	2.4	2.3	2.2	2.2	0.7	14	6 291
Austria	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	25	709
Poland	3.9	3.6	3.3	3.4	3.7	3.6	3.5	3.7	3.9	3.9	3.8	3.6	3.5	0.2	6	5 587
Portugal	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.4	2.4	2.3	2.3	0.5	13	1 566
Romania	1.8	2.0	2.3	2.1	2.4	2.5	2.3	2.3	2.4	2.3	2.2	2.4	2.4	0.1	11	1 122
Slovenia	1.1	1.2	1.1	1.1	1.3	1.3	1.3	1.4	1.5	1.4	1.4	1.4	1.4	0.3	17	221
Slovakia	1.4	1.4	1.3	1.3	1.4	1.5	1.4	1.5	1.5	1.4	1.3	1.3	1.3	0.0	19	361
Finland	1.0	1.1	1.1	1.1	1.3	1.5	1.4	1.5	1.5	1.7	1.7	1.8	1.8	0.7	15	1 774
Sweden	1.9	1.8	1.7	1.6	1.7	1.7	1.7	1.8	2.0	1.9	1.8	1.7	1.6	-0.1	16	3 432
United Kingdom	8.8	8.7	8.6	8.7	9.9	9.4	9.2	9.4	9.4	9.4	9.3	9.1	9.0	0.3	1	71 318
Iceland	3.1	3.2	3.7	4.5	5.2	4.8	4.4	4.2	4.1	3.7	3.8	2.7	·	·	·	·
Norway	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.7	0.7	0.8	0.9	1.0	1.1	0.5	·	1 459

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017	Revenue (2) 2017
EU-28	1.0	1.1	1.1	1.1	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	0.0		159 753
EA-19	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.1	1.1	0.0		122 580
Belgium	1.7	1.8	1.8	1.8	1.6	1.8	2.0	2.2	2.3	2.3	2.3	2.3	2.3	0.5	1	10 083
Bulgaria	0.3	0.4	0.5	0.5	0.3	0.2	0.2	0.5	0.6	0.6	0.6	0.5	0.5	0.0	16	275
Czechia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.0	21	676
Denmark	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	-0.2	17	1 557
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.6	0.7	0.7	0.2	11	21 345
Estonia	0.1	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	27	13
Ireland	1.7	2.2	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.4	0.5	-1.3	18	1 462
Greece	1.1	1.3	1.3	1.5	1.4	0.9	0.8	0.7	0.6	0.5	0.6	0.5	0.6	-0.8	15	998
Spain	2.3	2.5	2.3	1.6	1.2	1.2	1.0	1.3	1.4	1.5	1.6	1.5	1.5	-0.8	4	17 689
France	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.5	1.5	1.7	0.4	3	38 595
Croatia	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	-0.1	20	213
Italy	1.1	1.2	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.3	1.1	-0.1	8	18 551
Cyprus	1.1	0.4	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	-0.2	22	58
Latvia	0.5	0.6	0.5	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	-0.2	23	74
Lithuania	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	-0.2	26	29
Luxembourg	1.3	1.3	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.2	0.7	2	1 205
Hungary	0.6	0.6	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.8	0.6	0.6	0.1	12	760
Malta	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.1	1.1	-0.4	7	128
Netherlands	1.1	1.1	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	-0.3	9	5 992
Austria	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.1	14	2 092
Poland	0.2	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.3	0.4	0.7	0.6	0.3	13	2 762
Portugal	1.3	1.4	1.4	1.3	1.3	1.1	1.1	1.1	1.0	1.1	1.2	1.2	1.3	-0.2	5	2 441
Romania	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.2	25	228
Slovenia	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	-0.1	24	55
Slovakia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Finland	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.2	10	1 771
Sweden	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.4	0.1	19	2 129
United Kingdom	0.9	1.1	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.1	1.2	1.2	0.0	6	28 573
Iceland	1.0	0.7	0.9	0.5	0.3	0.4	0.3	0.4	0.4	0.4	0.4	15.8	:	:	:	:
Norway	0.8	0.7	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	-0.1	:	2 580

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (%) 2007 to 2017	Ranking 2017	Revenue (€) 2017
EU-28	2.6	2.8	2.8	2.9	2.2	2.1	2.3	2.2	2.3	2.4	2.6	2.7	2.7	-0.1		159 753
EA-19	2.8	2.9	2.9	2.5	2.4	2.3	2.4	2.3	2.4	2.5	2.6	2.7	2.7	-0.2		122 580
Belgium	4.0	4.3	4.2	4.1	3.8	4.2	4.6	5.0	5.1	5.1	5.1	5.1	5.1	0.9	2	10 083
Bulgaria	0.9	1.3	1.6	1.6	1.0	0.9	1.0	1.9	1.9	2.0	2.2	1.9	1.8	0.2	12	275
Czechia	0.9	0.9	0.9	0.9	0.8	0.9	0.8	0.9	1.0	1.0	1.1	1.1	1.0	0.1	21	676
Denmark	1.6	1.6	1.6	1.6	1.2	1.1	1.2	1.0	1.2	1.2	1.4	1.1	1.2	-0.4	18	1 557
Germany	1.1	1.1	1.2	1.1	1.0	1.0	1.1	1.2	1.3	1.4	1.7	1.8	1.7	0.5	14	21 345
Estonia	0.3	0.4	0.6	0.3	0.0	0.1	0.2	0.3	0.3	0.2	0.3	0.2	0.2	-0.4	27	13
Ireland	5.7	6.9	5.9	3.9	2.4	2.1	2.9	3.1	2.8	3.4	2.6	1.9	2.2	-3.8	9	1 462
Greece	3.5	4.2	4.2	4.8	4.4	2.8	2.4	1.9	1.6	1.3	1.6	1.4	1.4	-2.8	16	998
Spain	6.7	7.0	6.3	4.9	4.0	3.7	3.2	4.0	4.1	4.3	4.8	4.6	4.5	-1.8	3	17 689
France	2.8	2.8	2.9	2.6	2.3	2.6	2.9	2.8	2.7	2.9	3.2	3.3	3.6	0.7	5	38 595
Croatia	1.2	1.4	1.5	1.5	1.5	1.3	1.3	1.2	1.3	1.2	1.3	1.2	1.2	-0.3	19	213
Italy	2.9	3.0	2.9	2.7	3.6	2.9	3.4	2.3	2.8	2.6	2.4	3.0	2.6	-0.3	8	18 551
Cyprus	3.6	1.1	1.3	1.1	0.9	0.9	0.7	0.7	0.6	0.5	0.9	1.0	0.9	-0.5	23	58
Latvia	1.7	1.9	1.8	1.2	1.0	1.1	1.2	1.4	1.2	1.3	1.2	0.9	0.9	-0.9	22	74
Lithuania	0.7	0.7	0.8	0.8	1.1	1.2	1.1	1.2	0.6	0.6	0.6	0.3	0.2	-0.5	26	29
Luxembourg	3.5	3.7	4.1	3.1	2.8	2.7	2.9	3.1	3.0	3.3	4.0	5.3	5.6	1.5	1	1 205
Hungary	1.6	1.5	1.3	1.4	1.2	2.2	2.1	2.0	1.8	1.9	2.0	1.5	1.6	0.3	15	760
Malta	4.8	4.6	4.8	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	-1.2	7	128
Netherlands	3.2	3.1	3.1	2.7	2.1	2.0	1.5	1.3	1.4	1.8	1.7	2.0	2.1	-1.0	10	5 992
Austria	1.0	1.1	1.1	1.0	1.0	1.1	1.5	1.6	1.4	1.3	1.5	1.6	1.4	0.3	17	2 092
Poland	0.7	0.8	1.0	0.9	0.7	1.0	1.0	0.9	1.2	0.9	1.1	2.2	1.7	0.8	13	2 762
Portugal	4.2	4.3	4.5	4.1	4.2	3.6	3.5	3.4	3.1	3.1	3.3	3.5	3.6	-0.9	4	2 441
Romania	0.8	0.9	1.1	0.9	0.6	0.6	0.5	0.8	0.9	0.9	0.9	0.9	0.5	-0.6	24	228
Slovenia	0.4	0.4	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.3	0.3	0.4	-0.2	25	55
Slovakia	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0
Finland	1.7	1.4	1.5	1.4	1.3	1.2	1.1	1.3	1.5	1.5	1.5	1.5	1.8	0.3	11	1 771
Sweden	1.1	1.1	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.8	0.9	1.1	1.0	0.3	20	2 129
United Kingdom	2.8	3.4	3.6	6.3	2.3	2.2	2.4	2.4	3.1	3.5	3.5	3.6	3.6	0.0	6	28 573
Iceland	2.5	1.8	2.3	1.5	1.1	1.2	1.0	1.2	1.2	1.0	1.1	31.3	.	.	.	.
Norway	1.8	1.6	1.9	1.7	2.0	1.9	1.8	1.8	2.0	1.9	1.8	1.9	1.9	-0.1		2 580

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 79: Implicit tax rate on consumption, %

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (°) 2007 to 2017	Ranking 2017
EU-27	19.3	19.4	19.6	19.2	18.7	19.4	19.8	19.8	20.0	20.2	20.4	20.6	20.7	1.1	
EA-19	19.3	19.4	19.6	19.0	18.6	19.1	19.4	19.5	19.8	20.2	20.4	20.6	20.6	1.1	
Belgium	22.0	21.8	22.0	21.2	20.8	21.2	21.0	21.0	21.0	21.1	21.1	21.5	21.6	-0.4	16
Bulgaria	21.7	23.3	21.7	23.9	20.9	20.0	19.9	20.3	22.1	21.2	22.3	23.0	22.6	0.9	11
Czechia	21.1	20.4	21.4	20.7	21.0	21.4	22.9	23.7	24.3	23.3	24.7	24.7	24.8	3.4	9
Denmark	33.7	33.7	34.5	32.5	31.7	31.8	31.6	31.7	31.1	30.8	30.7	30.9	30.7	-3.8	2
Germany	18.2	18.3	19.7	19.7	19.9	19.6	20.0	19.8	20.2	20.4	20.5	20.4	20.3	0.6	18
Estonia	21.1	22.8	23.7	21.0	25.6	24.7	25.2	25.4	24.4	25.5	26.4	27.6	27.5	3.8	5
Ireland	26.1	26.0	25.2	22.7	21.6	21.8	21.5	21.8	22.6	23.8	24.2	24.5	24.7	-0.5	10
Greece	16.0	16.6	16.9	16.0	15.0	16.9	17.6	17.7	17.9	18.1	18.3	20.0	20.0	3.0	19
Spain	15.9	15.8	15.2	13.1	11.0	13.7	13.3	13.4	14.9	15.2	16.0	15.9	15.9	0.7	27
France	20.7	20.5	20.1	19.7	19.4	19.6	20.2	20.4	20.6	20.9	21.3	21.5	21.9	1.8	14
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	17.1	17.6	17.4	16.7	16.6	17.4	17.5	18.0	17.7	18.2	18.0	18.4	18.3	0.9	22
Cyprus	19.1	19.3	19.8	19.7	18.5	18.0	16.9	16.7	15.9	17.2	16.8	17.2	17.9	-2.0	24
Latvia	19.2	18.8	19.1	18.0	17.6	18.0	18.6	19.3	19.6	20.3	21.2	22.3	22.1	2.9	13
Lithuania	16.4	16.7	17.8	17.6	16.4	17.6	17.6	17.0	16.9	17.3	17.9	17.8	18.1	0.3	23
Luxembourg	26.0	25.8	27.8	27.7	27.8	28.3	28.9	29.4	29.9	30.8	28.1	27.8	27.0	-0.9	6
Hungary	25.1	24.5	25.3	24.9	26.1	26.4	26.0	27.5	29.5	30.7	31.9	31.0	31.1	5.8	1
Malta	18.4	18.8	19.0	19.5	19.0	18.8	19.2	19.0	19.2	20.6	20.4	20.9	21.7	2.7	15
Netherlands	23.9	24.7	24.6	25.0	25.0	25.0	24.7	24.3	24.6	25.0	25.2	26.1	26.1	1.5	7
Austria	22.0	21.5	21.8	21.8	21.9	21.7	21.6	21.8	21.6	21.7	21.9	22.1	22.2	0.4	12
Poland	20.0	20.8	21.6	21.1	18.8	20.4	20.4	19.1	18.9	19.2	19.6	20.3	21.0	-0.6	17
Portugal	19.4	19.6	18.7	17.8	16.2	17.1	17.8	17.7	17.4	17.8	18.1	18.3	18.6	-0.1	21
Romania	17.9	17.8	17.3	17.1	15.7	18.1	20.3	20.4	20.1	19.7	20.9	17.5	16.1	-1.2	26
Slovenia	23.4	23.9	24.1	24.4	23.4	23.4	23.3	23.3	24.7	25.0	25.4	25.2	25.1	1.0	8
Slovakia	21.4	19.4	19.6	18.1	16.9	17.1	18.0	16.5	17.4	18.3	19.0	18.7	19.2	-0.4	20
Finland	27.9	27.6	27.0	26.3	26.0	25.7	27.1	27.1	27.6	27.3	27.1	27.7	27.5	0.5	4
Sweden	27.3	27.3	27.5	27.9	27.6	27.9	27.3	27.0	26.8	26.8	27.5	27.9	28.0	0.5	3
United Kingdom	16.2	16.1	16.2	15.9	15.3	16.9	18.1	17.8	17.6	17.6	17.7	17.6	17.5	1.3	25
Iceland	28.5	30.0	28.3	25.0	22.4	22.9	22.8	22.6	22.0	21.9	22.2	22.0	:	:	
Norway	29.2	30.4	30.8	29.2	28.6	29.0	29.2	29.2	29.3	29.2	28.8	28.9	29.0	-1.8	

(°) In percentage points.

EU and EA figures are GDP-weighted averages.

See explanatory notes in Annex B.

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



Table 80: Implicit tax rate on labour, %

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (°) 2007 to 2017	Ranking 2017
EU-28	35.2	35.3	35.4	35.7	35.1	35.1	35.6	35.8	36.1	36.0	35.8	36.0	36.3	0.9	
EA-19	37.1	37.4	37.6	37.6	37.1	37.1	37.5	38.1	38.5	38.6	38.5	38.3	38.6	1.0	
Belgium	43.5	42.6	42.7	42.7	42.5	43.2	43.5	43.4	43.6	43.4	43.6	42.1	42.0	-0.7	3
Bulgaria	33.2	29.6	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	23.5	24.3	-6.1	28
Czechia	41.2	41.0	41.7	39.9	37.5	38.4	39.0	38.6	39.1	39.4	39.2	39.8	40.1	-1.6	7
Denmark	35.8	35.7	35.6	35.6	33.8	33.6	33.6	34.1	33.6	33.1	34.0	34.6	34.6	-1.0	13
Germany	37.2	37.8	37.8	38.2	37.6	36.9	37.1	37.4	37.7	37.7	37.9	38.1	38.6	0.8	10
Estonia	33.9	33.8	34.1	33.8	35.0	36.6	35.8	34.7	34.8	34.5	34.0	34.0	33.8	-0.3	14
Ireland	26.4	26.2	26.2	25.6	27.8	28.6	31.5	32.1	32.2	33.4	32.7	32.7	33.0	6.9	16
Greece	37.5	36.9	38.2	37.5	34.4	35.2	35.8	40.8	40.3	39.1	39.8	41.1	43.3	5.0	1
Spain	31.3	31.8	32.2	30.8	29.5	30.3	30.9	31.4	31.3	31.9	30.9	31.2	32.0	-0.2	19
France	38.7	39.1	38.9	38.9	38.6	38.5	39.2	40.2	40.9	41.2	41.2	41.2	41.3	2.4	5
Croatia	29.4	30.1	30.7	30.9	31.2	31.1	30.2	30.2	30.3	31.7	31.4	30.4	30.2	-0.5	21
Italy	42.2	41.6	43.5	43.7	43.7	43.9	43.4	44.0	44.1	43.6	43.4	42.4	42.4	-1.0	2
Cyprus	23.2	22.5	21.9	22.2	22.7	23.3	23.1	23.3	22.8	24.7	25.3	25.3	26.2	4.3	25
Latvia	32.5	32.4	30.1	28.4	30.4	33.0	34.3	34.2	32.6	31.5	30.0	29.4	29.8	-0.3	22
Lithuania	34.8	33.5	33.1	32.5	32.2	31.2	31.3	31.6	31.7	31.9	32.0	32.0	32.1	-0.9	18
Luxembourg	28.5	28.3	28.7	29.3	29.2	29.8	30.4	31.0	32.3	31.3	31.9	31.8	31.2	2.5	20
Hungary	37.6	38.2	40.6	41.9	39.9	38.1	37.9	39.2	39.0	39.6	41.6	40.9	39.5	-1.1	9
Malta	22.4	22.6	21.0	21.1	21.6	21.3	22.2	22.2	22.5	22.6	21.8	22.7	24.3	3.3	27
Netherlands	29.8	32.0	31.4	31.9	31.4	31.8	32.1	32.2	32.2	32.0	32.6	32.6	32.6	1.2	17
Austria	41.8	41.9	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.7	43.0	41.3	41.3	-0.7	4
Poland	32.7	32.8	31.0	29.5	29.2	29.0	30.2	31.4	32.4	32.3	33.1	33.0	33.5	2.5	15
Portugal	23.8	24.2	24.6	24.7	24.7	24.5	26.1	25.8	28.8	29.4	29.7	29.3	29.0	4.5	24
Romania	28.1	30.1	33.9	30.2	32.1	30.1	33.0	33.2	33.9	32.2	31.2	27.9	29.0	-4.9	23
Slovenia	37.5	37.3	35.9	35.8	35.0	34.9	35.2	35.3	35.0	35.3	35.9	35.8	35.9	0.0	12
Slovakia	34.1	31.9	32.3	34.2	32.8	33.5	32.8	33.5	35.8	35.9	36.5	36.6	36.7	4.4	11
Finland	40.6	40.2	39.9	40.4	39.6	38.3	38.9	39.5	39.7	40.3	40.2	40.7	39.7	-0.2	8
Sweden	43.5	42.8	41.3	41.1	39.4	39.2	39.1	38.9	38.8	38.6	39.1	40.2	40.4	-0.9	6
United Kingdom	26.3	26.2	26.1	26.5	25.1	25.9	26.3	25.5	25.0	25.0	24.9	25.5	25.9	-0.2	26
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	37.1	36.6	35.9	35.4	35.5	36.1	36.2	36.2	36.2	36.1	35.7	35.7	35.3	-0.5	

(°) In percentage points.

EU and EA figures are base-weighted averages.

See explanatory notes in Annex B.

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

Table 81: Implicit tax rate on energy <sup>(1)</sup>

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference <sup>(2)</sup> 2007 to 2017	Ranking 2017
EU-28	196.8	199.6	203.7	195.4	207.0	208.4	228.9	237.8	242.3	262.2	270.0	266.8	266.0	62.4	
EA-19	190.5	193.2	194.5	192.0	207.6	205.5	227.8	235.0	241.2	258.1	257.3	262.2	265.4	70.8	
Belgium	122.3	1199	1290	122.3	128.8	129.2	146.4	142.6	130.7	147.0	147.7	164.2	176.6	47.7	21
Bulgaria	60.0	63.3	891	106.2	108.6	104.8	106.2	107.8	117.8	113.0	121.8	118.7	120.9	31.8	27
Czechia	94.9	101.6	112.0	128.9	126.8	131.3	146.2	137.2	128.7	128.8	133.5	139.5	145.2	33.2	23
Denmark	346.3	322.5	347.4	333.4	363.2	370.9	403.6	428.1	445.0	455.2	430.6	426.1	401.2	53.8	1
Germany	214.4	211.1	216.5	211.2	230.1	211.3	235.6	230.3	223.0	233.9	227.4	223.4	224.9	8.3	12
Estonia	74.9	83.9	93.8	103.1	128.6	130.6	139.1	149.3	145.7	164.6	176.4	200.6	209.1	115.4	15
Ireland	174.9	167.7	168.7	168.4	190.2	209.9	246.3	246.5	250.7	258.6	268.2	266.7	270.7	101.9	8
Greece	119.8	122.6	131.3	142.3	152.6	160.4	161.9	160.5	200.1	204.2	217.3	208.6	210.7	210.3	3
Spain	139.7	146.9	148.3	152.4	160.4	161.9	159.7	160.5	200.1	204.2	217.3	208.6	210.7	62.4	14
France	178.1	183.4	186.2	182.5	189.9	194.8	212.3	211.8	220.9	240.8	262.6	277.1	295.1	108.9	5
Croatia	113.7	119.4	122.1	115.5	120.7	135.9	117.4	115.4	136.0	160.9	171.0	184.7	183.3	61.2	19
Italy	250.6	259.3	252.9	240.3	274.5	275.4	324.9	375.8	380.2	422.4	392.1	410.5	396.4	143.5	2
Cyprus	154.6	155.7	155.3	154.6	157.8	182.7	200.1	205.8	235.9	255.6	243.5	234.7	238.0	82.6	11
Latvia	72.4	76.2	89.3	106.0	110.5	110.8	128.7	136.0	155.7	171.2	191.5	202.4	199.7	110.5	17
Lithuania	78.0	79.9	88.1	97.1	110.5	102.4	103.9	105.3	112.4	119.0	128.1	132.8	136.9	48.7	25
Luxembourg	192.3	194.0	204.4	209.6	210.4	205.1	221.6	232.2	225.2	224.8	216.5	209.7	207.7	3.3	16
Hungary	101.0	102.3	116.2	120.3	109.5	122.9	119.4	118.9	117.3	123.8	122.7	128.1	127.4	11.2	26
Malta	134.0	143.5	203.1	172.0	191.3	184.2	217.7	214.0	204.0	234.2	241.8	248.2	247.2	44.1	9
Netherlands	189.0	203.6	195.8	211.2	225.2	217.0	231.8	224.1	242.5	264.6	259.9	267.8	272.0	76.1	7
Austria	157.3	153.5	163.8	168.5	171.0	165.6	186.8	188.3	182.9	187.0	190.2	189.8	195.0	31.2	18
Poland	95.2	100.1	117.4	127.7	106.7	124.9	131.1	134.1	132.8	148.0	156.7	150.1	153.5	36.0	22
Portugal	166.2	171.4	178.0	176.0	177.7	176.3	176.2	177.3	180.1	182.8	199.0	217.9	219.6	41.6	13
Romania	59.5	67.2	87.4	79.8	85.7	99.3	99.0	99.6	113.8	142.5	159.1	159.7	142.6	55.2	24
Slovenia	144.8	147.2	165.0	167.2	219.1	219.8	213.3	242.4	251.1	266.5	271.3	271.9	279.5	114.5	6
Slovakia	71.0	77.9	89.6	101.1	101.0	93.3	103.5	105.4	103.9	117.7	122.2	125.0	119.4	29.8	28
Finland	116.0	112.6	111.5	125.1	129.9	122.6	156.8	159.1	161.1	163.2	172.1	181.0	176.9	65.4	20
Sweden	211.5	218.2	219.9	222.2	212.0	226.4	242.8	256.9	261.3	244.0	247.2	252.2	245.5	25.6	10
United Kingdom	235.8	241.6	255.7	224.4	225.5	237.2	255.8	270.7	267.8	310.1	353.4	320.3	311.2	55.4	4

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

(2) In percentage points.

See explanatory notes in Annex B.

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

Table 82: Implicit tax rate on energy, deflated <sup>(1)</sup>

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference <sup>(2)</sup> 2007 to 2017	Ranking 2017
EU-28	214.9	213.1	213.0	198.3	210.4	208.4	223.2	227.3	228.9	245.5	251.7	247.7	243.5	30.5	
EA-19	205.6	204.2	201.2	193.5	210.9	205.5	222.7	225.4	228.9	243.8	242.5	246.3	245.9	44.7	
Belgium	135.6	129.0	134.8	123.9	131.0	129.2	142.1	135.7	123.4	138.0	137.7	150.5	159.0	24.2	20
Bulgaria	73.1	75.6	97.7	109.6	111.2	104.8	102.6	100.6	112.8	108.3	115.3	112.5	112.1	14.3	26
Czechia	105.5	111.0	118.9	130.6	127.4	131.3	143.7	131.9	122.7	122.1	126.5	131.4	133.6	14.7	23
Denmark	384.5	350.3	370.9	346.0	372.2	370.9	394.3	408.6	421.4	428.5	402.6	396.4	368.5	-2.4	1
Germany	227.4	221.5	223.6	214.5	234.6	211.3	230.9	222.4	213.2	221.6	214.1	208.9	207.0	-16.6	12
Estonia	95.7	101.0	104.8	106.5	133.1	130.6	131.6	135.9	128.8	144.1	154.6	174.2	175.3	70.4	16
Ireland	171.9	160.9	157.0	154.3	186.2	209.9	244.1	240.4	240.4	244.9	253.1	249.6	250.1	93.1	7
Greece	140.0	138.8	143.4	148.9	158.2	234.9	238.0	284.0	344.7	348.6	337.3	329.0	354.3	211.0	3
Spain	156.5	158.8	155.2	154.0	163.6	161.9	155.9	153.0	188.9	192.4	205.1	197.0	195.8	40.6	14
France	190.2	191.6	190.6	181.8	192.0	194.8	208.5	205.0	212.4	231.3	251.5	265.6	279.4	88.8	4
Croatia	134.0	136.1	135.2	121.1	122.6	135.9	114.6	109.2	126.3	150.1	160.4	175.3	172.4	37.2	18
Italy	274.0	276.3	263.5	242.9	278.4	275.4	315.8	355.6	355.4	393.9	364.9	381.1	364.0	100.5	2
Cyprus	178.7	173.7	166.9	158.6	161.4	182.7	194.6	195.7	224.7	245.5	237.7	232.4	233.6	66.6	9
Latvia	94.7	90.6	95.0	99.5	107.8	110.8	121.3	124.0	141.6	153.1	173.1	181.0	173.3	78.2	17
Lithuania	101.3	99.1	103.3	102.6	111.9	102.4	99.8	98.1	103.7	109.7	119.1	122.4	122.0	18.8	25
Luxembourg	209.1	205.9	212.2	211.0	212.9	205.1	215.1	221.0	210.7	209.3	201.8	194.6	189.8	-22.3	15
Hungary	126.7	124.4	132.6	129.9	113.5	122.9	115.1	107.9	104.6	109.4	108.7	113.6	110.2	-22.4	27
Malta	150.1	156.9	219.3	179.2	195.4	184.2	213.1	204.2	192.6	220.2	223.5	228.0	224.8	5.5	11
Netherlands	202.6	212.4	200.1	211.4	228.9	217.0	227.0	216.7	229.7	248.5	243.6	249.7	249.6	49.5	8
Austria	171.7	164.0	170.7	172.0	174.0	165.6	181.0	178.3	169.6	170.0	170.2	167.6	169.2	-1.5	19
Poland	108.1	112.1	128.6	134.3	109.4	124.9	124.9	123.7	122.0	136.1	145.8	140.2	140.4	11.9	22
Portugal	182.6	181.9	182.7	175.7	180.9	176.3	173.3	171.3	172.6	174.7	188.4	204.2	203.3	20.6	13
Romania	81.7	88.0	107.3	88.4	91.7	99.3	95.4	91.9	102.3	126.6	140.1	139.6	122.2	14.9	24
Slovenia	166.8	165.7	178.3	171.1	222.3	219.8	209.7	234.2	237.5	252.2	258.2	260.3	262.9	84.6	6
Slovakia	80.6	84.4	94.6	102.1	102.0	93.3	99.6	98.1	95.4	108.2	112.4	115.4	108.8	14.1	28
Finland	127.9	122.5	119.1	129.2	131.7	122.6	151.9	149.9	148.2	148.1	155.8	162.6	157.3	38.2	21
Sweden	232.4	236.8	235.3	230.5	215.2	226.4	238.8	251.4	253.9	234.6	235.6	238.0	227.7	-7.6	10
United Kingdom	264.0	263.1	273.0	230.3	229.4	237.2	246.5	255.4	247.0	280.6	318.2	284.2	270.4	-2.6	5

(1) Energy taxes in Euro per tonne of oil equivalent (TOE), base year 2010.

(2) In percentage points.

See explanatory notes in Annex B.

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

Table 83: Total payable tax credits as % of GDP

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Revenue (2) 2017
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.1	883
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Czechia	0.0	0.5	0.4	0.4	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.3	1 338
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	564
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Ireland	0.6	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	-0.3	504
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Spain	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	2 461
France	0.2	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	0.8	28 861
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.9	16 056
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Austria	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	330
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovakia	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.0	266
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
United Kingdom	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	4 077
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	:	22
																429

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Revenue (2) 2017
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	311
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Czechia	:	0.0	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	317
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Spain	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	1 528
France	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.4	0.3	0.2	0.2	0.4	0.5	0.5	0.6	:	14 601
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.4	7 163
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Austria	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	102
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	:	n.a.
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	2 717
Iceland	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.1	:	18
Norway	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	348

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 85: Effective average tax rates, non-financial sector (computed at corporate level, for average asset composition and funding sources), %**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Difference (1) 2008 to 2018	Ranking 2018
EU-28	22.1	21.3	21.6	21.0	20.8	20.8	21.1	21.1	21.0	20.9	19.9	19.8	-1.5	
EA-19	23.4	22.5	22.9	22.2	21.9	22.1	22.8	22.8	22.8	22.7	21.7	21.7	-0.8	
Belgium	25.4	24.9	24.7	25.3	25.9	26.3	26.5	26.7	27.8	28.3	29.3	24.8	-0.1	5
Bulgaria	8.8	8.9	8.8	8.8	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	0.1	28
Czechia	21.0	18.4	17.5	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	-1.7	19
Denmark	22.5	22.6	22.6	22.6	22.6	22.0	22.2	22.2	21.3	20.0	20.0	19.8	-2.8	13
Germany	35.5	28.2	28.0	28.0	28.2	28.2	28.2	28.2	28.2	28.2	28.8	28.9	0.7	3
Estonia	17.3	16.5	16.5	16.5	16.5	16.5	16.5	16.5	15.7	15.7	15.7	15.7	-0.8	21
Ireland	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.1	14.1	14.1	14.1	-0.3	24
Greece	21.7	21.8	30.5	21.0	17.5	17.5	24.1	24.5	27.5	27.6	27.6	27.6	5.8	4
Spain	34.5	32.8	32.8	32.8	31.9	32.4	32.9	32.6	32.7	30.1	30.1	30.1	-2.7	2
France	34.6	34.6	34.7	32.8	32.8	34.2	34.7	38.3	38.3	38.4	33.4	33.4	-1.2	1
Croatia	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	14.8	14.8	-1.7	22
Italy	31.8	27.3	27.5	27.5	24.9	25.1	25.1	24.2	23.8	23.6	23.7	23.7	-3.6	7
Cyprus	10.6	10.6	10.6	11.6	11.6	11.9	15.2	15.2	12.7	13.1	12.5	13.0	2.4	26
Latvia	14.3	13.8	13.8	11.8	12.2	12.4	12.1	14.3	14.3	14.3	14.3	16.7	2.9	19
Lithuania	15.2	12.7	16.8	12.7	12.7	12.7	13.6	13.6	13.6	13.6	13.6	13.6	0.9	25
Luxembourg	25.9	25.9	25.0	25.0	24.9	24.9	25.5	25.5	25.5	25.5	23.7	22.8	-3.1	9
Hungary	19.5	19.5	19.5	19.1	19.3	19.3	19.3	19.3	19.3	19.3	11.1	11.1	-8.4	27
Malta	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	24.3	24.4	-7.8	6
Netherlands	23.1	23.1	22.2	22.2	21.8	22.6	21.6	22.6	22.5	22.5	22.5	22.5	-0.6	10
Austria	23.0	23.0	22.7	22.7	23.0	23.0	23.0	23.0	23.0	23.1	23.1	23.1	0.1	8
Poland	17.4	17.4	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	0.1	17
Portugal	23.7	23.7	23.7	26.2	26.2	28.4	28.4	28.4	26.6	26.6	20.0	21.4	-2.3	11
Romania	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.7	14.7	14.7	-0.1	23
Slovenia	20.9	20.0	19.1	18.2	18.2	16.4	15.5	15.5	15.5	15.5	17.3	17.3	-2.7	18
Slovakia	16.8	16.8	16.8	16.8	16.8	16.8	20.3	19.4	19.6	19.6	18.7	18.7	1.9	16
Finland	24.5	24.5	23.6	23.9	24.7	23.3	22.6	18.6	18.9	19.1	19.5	19.6	-4.9	14
Sweden	24.6	24.6	23.2	23.2	23.2	23.2	19.4	19.4	19.4	19.4	19.4	19.4	-5.2	15
United Kingdom	29.3	28.0	28.3	28.4	26.9	25.2	24.3	22.4	21.5	21.5	20.5	20.6	-7.4	12

(1) In percentage points.

EU-28 and EA-19 figures are simple averages.

See explanatory notes in Annex B.

**Source and methodology:** The values presented are the Effective Average Tax Rates, computed at corporate level, for average asset composition and funding sources, using the Devereux/Griffith methodology. They are taken from Section C of ZEW (2018), Effective tax levels in the European Union using the Devereux/Griffith methodology - 2018 Report - project for EU Commission DG TAXUD. In the case of Spain the methodology fix arbitrary a coefficient of 7.5 for the 'Impuesto de Actividades Económicas' (IAE)

# 4

## Annex B: Methodology and explanatory notes

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

This methodological note explains the methods of, and the reasoning behind, the calculation of the various ratios presented in the survey; approaching them in the order in which they appear in each country table in Part 2 and in the tables in the Annex A of the report. Given that Parts A and B ('Tax structure by tax type' and 'Tax structure by level of government') follow European System of National and Regional Accounts (ESA 2010) classifications <sup>(1)</sup>, a simple description of the aggregates and the data sources is provided. Parts C to E ('Tax structure by economic function', 'Environmental taxes' and 'Property taxes') and Part F ('Implicit tax rates') present statistics developed by the European Commission Directorate-General (DG) for Taxation and Customs Union specifically for this publication, so the reasoning will be delved into in greater detail, with attention given to both their theoretical and their practical limitations. This note concludes with an in-depth discussion of the approaches used in calculating the split of personal income tax according to its sources, a process critical to the creation of meaningful statistics for Parts C and F.

## Data sources

The primary cut-off date for most of the data in this report was 7 January 2019. This concerns the national accounts data and the more disaggregated tax data submitted to Eurostat (the national tax list or NTL) that were used for the classification of revenue according to economic functions and to determine the level of environmental and property taxes. The data for the denominator of the ITRs on capital and corporate income in Part 1 were downloaded on 8 March 2019. In a very few cases, estimates at the detailed level have been used if statistics were not available; in those cases, the estimates were either supplied by Member State administrations or computed using proxies.

<sup>(1)</sup> European Commission (2013b).

Although all Member State authorities have provided disaggregated data on their tax revenue (the NTL), their level of detail varies. Information on the level of disaggregation used for the computation of the indicators for each Member State can be found on the [web pages](#) of DG Taxation and Customs Union and on Eurostat's 'Statistics Explained' page. While the former presents data as it was used in the calculations of the report, the latter is continuously updated along with updated national accounts transmissions.

## Data coverage

This publication presents time series of tax revenue (including taxes levied on behalf of the institutions of the European Union) and tax rates for the 28 Member States, Iceland and Norway. The seven EU outermost regions — Martinique, Guadeloupe, French Guiana and Réunion, Saint-Barthélemy, Saint-Martin, Madeira, the Azores and the Canary Islands — are covered in the tables presenting tax revenue data. However, they are not covered in the tables presenting tax rates.

Data coverage and reliability have generally improved over time. The coverage of the implicit tax rate on capital is patchy, however, as the computation is quite demanding in terms of the required level of detail in national accounts data. For this and other reasons, the comprehensive calculation of the ITR on capital has been temporarily suspended, but work is in progress to update the indicator in the near future. Nevertheless, an indicative analysis of the ITR on capital and the ITR on corporate income can be found in Part 1, along with some notes regarding the limitations of the indicators.

## Ranking

In all the tables of Annex A, a ranking is given whereby the Member State with the highest ratio is listed with number 1, the second with number 2 and so on. The ranking refers to the order of the Member States for each specific ratio and only includes those Member States for which 2017 data are available in the respective table. The rankings are also shown in the country tables in Part 2 of the report. No ranking is given if more than 10 % of the data points are missing.

## Averages

This report computes weighted averages for two groups of countries: the EU as a whole (EU-28) and the euro area (EA-19). The average computed for the taxes received by



the State Government refers to the *Länder* in Austria and Germany, the *gewesten en gemeenschappen/régions et communautés* in Belgium and *comunidades autónomas* in Spain. The EU aggregates for state government and social security funds are calculated over all Member States.

## Ratios to GDP

Throughout the report many revenue indicators are presented as a percentage of GDP (gross domestic product). The GDP data used for the report were downloaded from Eurostat's database on 7 December 2017. It should be noted that for Ireland there was a very significant growth in GDP in 2015, primarily due to the relocation to Ireland of a limited number of big economic operators. This also had slight upwards effect on EU and euro-area GDP aggregates. The ratio for Iceland was exceptionally high in 2016 (51.6 %) due to a one-off stability contribution levied on financial corporations.

## Totals, shares and 'amounts assessed but unlikely to be collected'

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

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

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

(a) **'Time-adjusted' cash.** The cash is attributed to when the activity that generated the tax liability took place or when the amount of taxes was determined in the case of some income taxes. This adjustment may be based on the average time difference between the activity and cash receipt.

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

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

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

## Payable tax credits

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

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

## Part A: Tax structure by tax type

### Definitions

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

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

'Indirect taxes' are defined in this report as taxes linked to production and imports (code D.2 in the ESA 2010 system), i.e. as compulsory levies on producer units in respect of the production or importation of goods and services or the use of factors of production. They include VAT, import duties, excise duties and other specific taxes on services (transport, insurance etc.) and on financial and capital transactions. They also include taxes on production (D.29) defined as 'taxes that enterprises incur as a result of engaging in production', such as professional licences, taxes on land and building and payroll taxes.

Indirect taxes are defined as the sum of the following ESA 2010 tax categories.

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

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

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

- Personal income tax: taxes on individual or households income including holding gains (D.51A + D.51C1).
- CIT: taxes on the income or profits of corporations including holding gains (D.51B + D.51C2).

- Other income and capital taxes: other taxes on income corresponding to other taxes on holding gains (D.51C3), taxes on winnings from lottery or gambling (D.51D) and other taxes on income n.e.c. (D.51E), taxes on capital defined as other current taxes (D.59) and capital taxes (D.91).

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

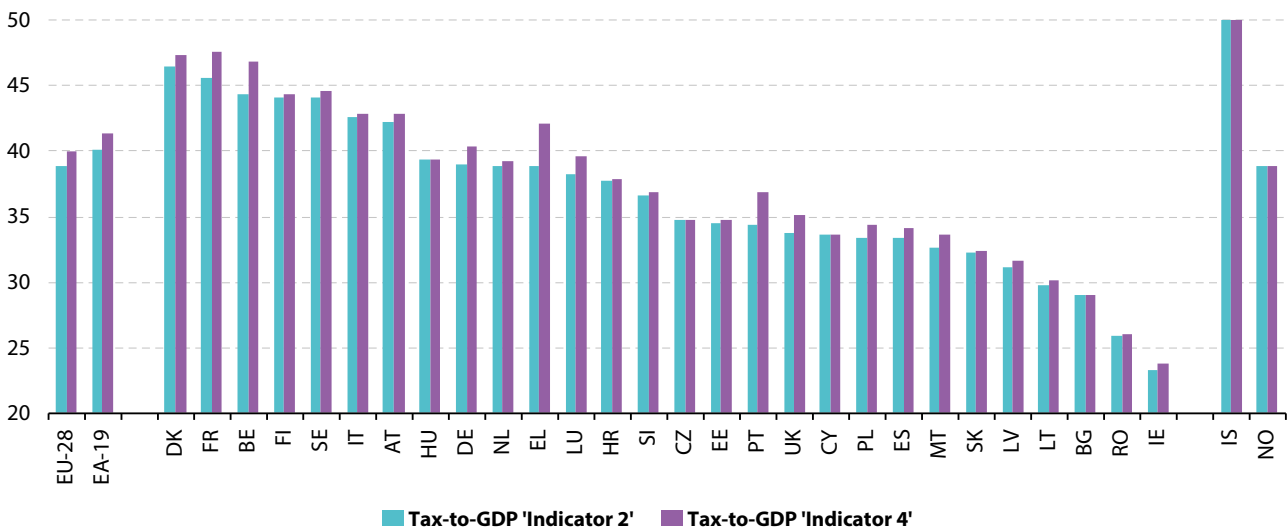
- Compulsory employers' actual social contributions (D.611C).
- Compulsory employees' social contributions (D.613CE).
- Compulsory social contributions by self- and non-employed persons (D.613CS and D.613CN).

### Different indicators of tax burden

Some indicators of tax burden take into account all actual social contributions (e.g. ESA 2010 code D.611), which include both compulsory and voluntary contributions. Voluntary contributions vary in their purpose (e.g. the purchase of 'extra years' for pensions and the wish to complete a gap in the social contributions due to years worked abroad) and may vary in the degree to which they are voluntary in a real economic sense. In addition, employers' 'imputed social contributions' (D.612), which relate to unfunded social security schemes, are excluded from the indicators in this report. Two other items — households' social contribution supplements (D.614) and social insurance scheme service charges (D.615C) — are also excluded. Households' social contribution supplements (D.614) and social insurance scheme service charges (D.615C) represent respectively the property income attributable to social insurance policyholders, which is reinvested in the scheme, and the output (administrative cost) of operating the social insurance scheme. In both cases, there are counterpart entries in the national accounts. These items are only non-zero when there are defined-benefit or defined-contribution social insurance schemes (funded schemes) classified in general government. A noticeable but small impact of these items is only present for Belgium and Sweden.

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

**Graph A.1: Sensitivity analysis: role of imputed social contributions and voluntary actual social contributions 2017**  
(% of GDP)



Source: DG Taxation and Customs Union, based on Eurostat data  
(\*) Data for IS from 2016.

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

benefits to their employees as their entitlement arises. Ultimately, it is found that, while including imputed social contributions (along with households' social contribution supplements and social insurance scheme service charges) in the definition of total taxes would result in a non-negligible level shift, yielding an increase in the tax ratio for the EU-28 average of around 1.1 percentage points (see Graph A.1), the development of the ratios over time remain relatively stable. The inclusion of imputed social contributions does however result in a different ranking of Member States by the size of their tax burden.

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

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

- Taxes on production and imports (D.2)
- + Current taxes on income, wealth, etc (D.5)
- + Capital taxes (D.91)
- [- Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995)]
- + Compulsory actual social contributions (D.611C+D613C) payable to the social security funds sub-sector (S.1314)
- = **INDICATOR 1** (Total taxes and compulsory social security contributions)
- + Compulsory actual social contributions (D.611C+D613C) payable to the central government (S.1311), state government (S.1312), and local government (S.1313) sub-sectors as employers
- = **INDICATOR 2** (Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer)
- + Imputed social contributions (D.612) payable to general government as an employer
- + Households' social contribution supplements (D.614)
- Social insurance scheme service charges (D.61SC)
- = **INDICATOR 3** (Total taxes and compulsory social contributions payable to general government, including those for government as an employer)
- + Voluntary actual social contributions payable to the general government sector (S.13) (D.611V+D.613V)
- = **INDICATOR 4** (Total taxes and social contributions payable to general government, including voluntary contributions)

Source: Eurostat

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

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

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

## Part B: Tax structure by level of government

### Definitions

'Total taxes received by the general government and the institutions of the EU' (institutional sector S.13\_S.212 in ESA 2010) are broken down as taxes received by:

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

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

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

The organisation of the tax system may also have an effect on this breakdown: for example in Estonia the institutional structure dealing with pension contributions is part of central government, which partly explains the comparatively low share of the social security funds subsector.

A further issue that should be noted, which affects the classification of revenues to the EU institutions (S.212), concerns banking levies collected by Member States and transferred to the Single Resolution Fund (SRF). It

was decided by the Committee of Monetary Financial and Balance of Payments Statistics that this was an EU tax and that the 2015 contributions raised by the national resolution authority/national resolution fund to be transferred to the SRF in 2016 should be recorded as an EU tax in 2015, leading to deductions as tax refunds from the EU taxes to be paid in the period from 2016 to 2023. If a Member State had used all or part of the contributions for national resolution measures in 2015, the 2015 contributions were still to be considered as an EU tax for the full amount and the resolution measures are deemed to be carried out on behalf of the EU. However, not all Member States have implemented this provision yet in their reported statistics, and there are therefore differences between countries in the level of government classification of the related revenues.

### Country-specific information

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

For **Belgium**, two alternative allocations of tax revenue by subsector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA 2010 rules to Eurostat. For the purpose of compiling the EU and euro area aggregates, the national accounts definition is used. For Belgium use is made of additional data (NBB.Stat: current transfer of fiscal receipts — withheld to fund other subsectors (see <https://stat.nbb.be/>) in order to provide 'ultimately received taxes' by subsectors of general government.

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

## Part C: Tax structure by type of tax base

### Data sources

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

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

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

- A split of the personal income tax into four subgroups is used.
- Compulsory social contributions of the non-employed (considered as part of labour) and the self-employed (considered as part of capital), if not provided separately as D.613CS and D.613CN, are split using estimated shares.

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

### Methodology and breakdown of taxes by type of tax base

Taxes on consumption, labour and capital add up to the total of taxes received by general government <sup>(13)</sup>. The separation of taxes by type of tax base inevitably leads to simplifications and somewhat hybrid categories. A number of borderline cases and approximations had to be taken into account to arrive at a final classification of taxes. Tax data are not always recorded in sufficient detail to identify individual taxes and allocate them to the corresponding tax-base categories. In addition, some specific national features required special treatment. The degree of decomposition provided by national statistical offices makes it sometimes difficult to identify subcategories. General guidelines for the allocation of

the taxes are given in Boxes C.1 to C.5 below. However, exceptions are made if necessary to reflect the true nature of a tax. Borderline cases, which mainly regard the split between taxes on stocks of capital and on consumption, are discussed with Member States.

A key methodological problem when it comes to classifying tax by type of tax base is that some taxes relate to multiple sources of income. This holds most notably for the personal income tax. Therefore, a method was developed to break down personal income tax revenue, in most cases using unpublished data supplied by the national tax administrations. A breakdown of the personal income tax according to four sources of taxable income (labour, capital, self-employment income, and social transfers and pensions) is carried out by Member States' authorities according to a country-specific methodology (the 'PIT split'). Member States use data sets of individual taxpayers (Belgium, Denmark, Germany, France, Ireland, Luxembourg, Latvia, Malta, Netherlands, Poland, Slovenia, Finland, Sweden and United Kingdom) or income class data based on the data set of individual taxpayers (Bulgaria, Greece, Spain, Italy, Cyprus, Lithuania,) or tax receipts from withholding and income tax statistics with certain corrections (Czechia, Estonia, Hungary, Austria, Portugal, Romania) <sup>(14)</sup>.

Several Member States were not able to provide full time-series coverage for all calendar years. In these cases, a trend has been assumed using simple linear interpolations or the fractions were assumed to remain constant, i.e. the 2017 split was considered equal to that of 2016. Tables F.1 to F.4 give all the details of the PIT split provided by each Member State. In some cases the number of estimates for the PIT split still falls short of the ideal, which to a limited extent affects the accuracy of the distribution of taxes by type of tax base and, therefore, of the implicit tax rates (ITRs). Additional details are given in a later section of this methodological note.

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

<sup>(13)</sup> Sums by main economic function may however not add up due to: (a) the non-inclusion of taxes — other than own resources — paid to EU institutions in the case of Belgium and Portugal; and (b) the non-attribution of 'revenues assessed but unlikely to be collected' to economic function bases for those countries using D.995.

<sup>(14)</sup> The methodology utilised by Member States to arrive at the PIT split is described in more detail in a separate section of this annex (see 'Methods used to split the revenue from personal income tax' in Part F).

- The revenue from the French tax on types of accommodation (*taxe d'habitation*), for example, has been distributed between the categories 'consumption' and '(stocks of) capital', using estimates from the national administration. Note that the most appropriate economic function for this tax is currently being investigated by the French National Statistical Office (INSEE).
- The revenue from the Italian regional tax on productive activities (IRAP), for example, has been distributed between the categories 'labour' and 'capital', using data communicated by the Ministry of Finance. The tax is charged on public administrations (state, regions, municipalities, etc.), corporations, partnerships, self-employment and non-commercial bodies. The tax base is the difference between items classified in the production value and items classified in the production cost, as defined in the Civil Code. For the public administrations, the tax base is equal to the total employees' compensation and, therefore, fully attributed to the 'employed labour' component. The part paid by the private bodies is divided between labour and capital by estimating the labour cost from data provided by withholding agents in the tax returns and further calculating the production value net of the estimated labour cost, thus determining the capital share of IRAP.
- The French local business tax (*taxe professionnelle*) has been fully allocated to the category 'stocks of capital', as it is mostly levied on buildings and real estate, and the French government reformed the tax by phasing out the payroll component from the tax base.
- In Italy, the earnings and the compulsory social contributions paid by self-employed persons working under the 'co.co.co' regime (coordinated and continuous collaboration, a special work regime now abolished and substituted by project collaboration) are transferred from the category 'capital (income of self-employed)' to 'labour' (partly to employers and employees).

## Taxes on consumption

Taxes on consumption are defined as taxes levied on transactions between final consumers and producers and on the final consumption goods. In the ESA classification these can be identified as the following categories (see Box C.1).

- Value-added-type taxes (D.211).
- Taxes and duties on imports excluding VAT (D.212).
- Taxes on products except VAT and import duties (D.214), which include excise duties. Those taxes paid by companies on products used for production have been excluded from the category of consumption taxes, whenever the level of detail enabled their identification <sup>(15)</sup>. Some categories have been allocated to capital, such as stamp taxes (D.214B), when they could be identified as related to the stock exchange market or real-estate investment. Taxes on financial and capital transactions (D.214C), along with some export duties and monetary compensatory amounts on exports (D.214K), have also been recorded as capital taxes.
- Other taxes on production (D.29). These are typical borderline cases since this category includes several taxes or professional licences paid by companies 'as a result of engaging in production'. Total wage bill and payroll taxes (D.29C) have been classified as a tax on labour; taxes on land, buildings and other structures (D.29A) have been classified as taxes on the stock of capital. However, taxes on international transactions (D.29D), taxes on pollution (D.29F) and the under-compensation of VAT (flat-rate system) (D.29G) have been considered as consumption taxes.
- Some taxes defined as current taxes (D.5) in ESA 2010 such as poll taxes, expenditure taxes or payments by households for licences have been attributed to consumption since they are expenditures made by households to obtain specific goods and services.

<sup>(15)</sup> A possible breakdown of car registration taxes between those paid by companies and those paid by households would only be available for some countries. Hence, to avoid different treatment in different Member States, all revenue from car registration taxes has been attributed to consumption.

**Box C.1: Definition of taxes on consumption**

- D.211 Value added type taxes
- D.212 Taxes and duties on imports excluding VAT
- D.214 Taxes on products except VAT and import duties less
  - D.214B Stamp taxes
  - D.214C Taxes on financial and capital transactions
  - D.214K Export duties and monetary compensatory amounts on exports
- From D.29 Other taxes on production:
  - D.29D Taxes on international transactions
  - D.29F Taxes on pollution
  - D.29G Under-compensation of VAT (flat rate system)
- From D.59 Other current taxes:
  - D.59B Poll taxes
  - D.59C Expenditure taxes
  - D.59D Payments by households for licences

## Taxes on labour

### TAXES ON EMPLOYED LABOUR INCOME

Taxes on employed labour comprise all taxes, directly linked to wages and mostly withheld at source, paid by employers and employees, including actual compulsory social contributions (see Box C.2). They include compulsory actual employers' social contributions (D.611C) and payroll taxes (D.29C), compulsory social contributions paid by employees (D.613CE) and the part of personal income tax (D.51A) that is related to earned income. The personal income tax is typically levied on different sources of income: labour income, but also social benefits, including pensions, dividend and interest income and self-employment income. The notes in Part F explain how taxpayers' data have been used to allocate the personal income tax revenue across different sources of income.

Under the definition of taxes on employed labour income adopted in this report, the categories 'personal

income tax' and 'social contributions' are used in a wide sense including all other taxes that are susceptible to increase the cost of labour. Therefore, the recorded amount of 'personal income tax' in the Nordic countries not only consists of central government income tax, but also includes the state income tax, or municipality income tax, and sometimes also church tax. In France, the generalised social contribution (CSG) and the contribution for the reduction in the debt of the social security institutions (CRDS) are partially booked as income tax on labour income. In Austria, the 'contributions to chambers' and the 'promotion residential building' are also partially booked as tax on labour income. In Italy, part of the revenue from the IRAP tax, which is levied on a measure of value added by enterprises, has been allocated to labour and 'employers' social contributions' in particular (and also included in the denominator of the tax ratio). In Belgium and Portugal, personal income taxes and social contributions paid by EU civil servants to the EU institutions were excluded from the calculations of labour taxes, although they are included in total tax revenues.



**Box C.2: Definition of taxes on labour****Employed labour**

From D.51 Taxes on income:

D.51A+D.51C1 Taxes on individual or household income including holding gains (part raised on labour income)

From D.29 Other current taxes:

D.29C Total wage bill and payroll taxes

From D.611 Employers' actual social contributions:

D.611C Compulsory employers' actual social contributions

From D.613 Households' actual social contributions:

D.613CE Compulsory employees' actual social contributions

**Non-employed labour**

From D.51 Taxes on income:

D.51A+D.51C1 Taxes on individual or household income including holding gains (part raised on social transfers and pensions)

From D.613 Households' actual social contributions:

D.613CS+D.613CN Compulsory actual social contributions by self- and non-employed persons (part paid by social transfer recipients)

**TAXES ON NON-EMPLOYED LABOUR INCOME**

The category 'labour — non-employed' comprises all taxes and compulsory social contributions raised on the transfer income of non-employed persons, where these could be identified. This transfer income includes social transfers that are paid by the state (e.g. unemployment, invalidity and healthcare benefits) and benefits from old-age pension schemes (both state and occupational pension schemes). In this report, taxes on pension benefits are allocated to non-employed labour income and in certain cases to capital income. Part F gives more detail on how Member States use various estimation methods based on tax-return data in order to split tax revenue across different sources of income.

**TAXES ON THE INCOME OF THE SELF-EMPLOYED**

The question arose whether part of the self-employed income should be treated as a remuneration of labour and whether the related taxes should be included in taxes on labour. The best compromise between economic rationale and data availability was to consider self-employment income to be income from capital: self-employed income is genuinely an entrepreneurial income, and the self-employed take the risk of incurring losses when exercising their activity. Personal income taxes, along with social contributions of the self-

employed are, therefore, allocated to the capital income subcategory for the self-employed. This assumption includes the part of self-employment income equivalent to the remuneration of self-employment own labour. For some Member States, this assumption does not reflect the situation of some of the self-employed, whose economic status or income does not significantly differ from those of wage earners. In Italy, for example, the National Statistical Office (ISTAT) provides official estimates of the percentages of 'mixed income' that can be attributed to labour and capital.

**Taxes on capital**

Capital is defined broadly, including physical capital, intangibles, and financial investment and savings (see Box C.3). Capital taxes include taxes on business income in a broad sense: not only taxes on profits but also taxes and levies that could be regarded as a prerequisite for entering into production/earning profit, such as the real-estate tax, as long as owners rather than tenants are taxed, or the recurrent motor-vehicle tax paid by enterprises. In their empirical study Desai and Hines (2001) confirmed that these indirect taxes also influence the investment decisions of American multinational firms. They also include taxes on capital stocks of households or their transaction (e.g. on real estate). A distinction is drawn between taxes on capital and business income, and taxes on capital stock.

**Box C.3: Definition of taxes on capital****Capital and business income taxes:**

From D.51- Taxes on income:

D.51A+D.51C1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)

D.51B+D.51C2 Taxes on the income or profits of corporations including holding gains

D.51C3 Other taxes on holding gains

D.51D Taxes on winnings from lottery and gambling

D.51E Other taxes on income n.e.c.

From D.613- Households actual social contributions:

D.613CS Compulsory actual social contributions by self-employed

**Taxes on stocks (wealth):**

From D.214- Taxes on products, except VAT and import taxes:

D.214B Stamp taxes

D.214C Taxes on financial and capital transactions

D.214K Export duties and monetary compensatory amounts on exports

From D.29- Other taxes on production:

D.29A Taxes on land, buildings or other structures

D.29B Taxes on the use of fixed assets

D.29E Business and professional licences

D.29H Other taxes on production n.e.c.

From D.59- Other current taxes:

D.59A Current taxes on capital

D.59F Other current taxes on capital n.e.c.

D.91 Capital taxes

**'Taxes on capital and business income'** that economic agents earn or receive from domestic resources or from abroad includes taxes on income or profits of corporations (Box C.4), taxes on income and social contributions of the self-employed, plus personal income tax raised on the capital income of households (rents, dividends and other property income) (Box C.5). In practice this is mainly the personal income tax paid on dividend and interest income and entrepreneurial

activity (part of D.51A + D.51C1) and CIT (D.51B + D.51C2), along with other taxes on holding gains (D.51C3). This category is further subdivided into 'Taxes on the income of corporations' (using the 'Taxes on the income or profits of corporations including holding gains') and 'Taxes on the income of households', which comprises the remaining subheadings of 'Capital and business income taxes'.

**Box C.4: Definition of taxes on the income of corporations****Taxes on the income of corporations**

From D.51-Taxes on income:

D.51B+D.51C2 Taxes on the income or profits of corporations including holding gains

**'Taxes on capital stock'** include the wealth tax (D.59A), capital taxes (D.91) including the inheritance tax (D.91A), the real-estate tax (D.29Aa) and taxes on the use of fixed assets (D.29B). Professional and business licences (D.29E) and some taxes on products (from the category

D.214), and possible other taxes and levies that could be regarded as a prerequisite for entering into production if not allocated elsewhere, would fit in this category even if the tax base is not the stock of wealth.

**Box C.5: Definition of taxes on the capital and business income of households****Taxes on capital and business income of households:**

From D.51 Taxes on income:

D.51A+D.51C1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)

D.51C3 Other taxes on holding gains

D.51D Taxes on winnings from lottery and gambling

D.51E Other taxes on income n.e.c.

From D.613 Households' actual social contributions:

D.613CS Compulsory actual social contributions by self-employed persons

## Part D: Environmental taxes

The definition of an environmental tax in [Environmental taxes — A statistical guide](#) (European Commission, 2013a) refers to a tax 'whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA as a tax' <sup>(9)</sup>. Details on the classification of environmental taxes can also be found in that document. While the motivation for introducing the taxes — fiscal or environmental — is not decisive for the classification, its impact on costs and prices is. As the statistical guide states: 'The definition puts emphasis on the effect of a given tax in terms of its impact on the cost of activities and the prices of products that have a negative effect on the environment. The environmental effect of a tax comes primarily through the impact it has on the relative prices of products and on the level of activities, in combination with the relevant price elasticities.'

Environmental taxes comprise taxes on energy, transport, pollution and resources, but value-added-type taxes are excluded because they are levied on all products. Environmental taxes represent a subcategory of indirect taxes, in general consumption taxes, but may sometimes also represent taxes on the capital stock.

In line with the definition of the statistical guideline, in this publication environmental taxes are divided in three groups: energy taxes, transport taxes (excluding fuel) and a category combining pollution and resource taxes. For the purposes of this report, the following should be noted.

- **Energy taxes** include taxes on energy products used for both transport and stationary purposes (denoted 'E' in the NTL). The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. Note that CO<sub>2</sub> taxes are included under energy taxes (rather than under pollution taxes), as it is often not possible

to identify them separately in tax statistics. A further disaggregation is provided for energy taxes, namely a category giving the tax revenues stemming from the transport use of fuels. Transport fuel taxes include only those taxes that are levied on the transport use of fuels/energy products (including CO<sub>2</sub> taxes) and hence form a subgroup of energy taxes. The derivation of these data is explained under the heading 'Estimation of revenues from transport fuel taxes' in the next subsection.

- **Transport taxes (excluding fuel)** mainly include taxes related to the ownership and use of motor vehicles (denoted 'T' in the NTL). Taxes on other transport equipment (e.g. planes) and related transport services (e.g. duties on charter or schedule flights or air passenger tax) are also included here, when they conform to the general definition of environmental taxes. The transport taxes may be 'one-off' taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. As indicated by the title, taxes on petrol, diesel and other transport fuels are not included here but are included under energy taxes.
- The last group of **pollution/resource taxes** includes two groups of taxes (denoted 'P' and 'RS' respectively in the NTL). Pollution taxes are taxes on measured or estimated emissions to air and water, management of solid waste and noise — with the exception of CO<sub>2</sub> taxes, which, as discussed above, are included under energy taxes. The second group — resource taxes — includes any tax linked to extraction or use of a natural resource. This means that licences paid for hunting, fishing and the like are classified as resource taxes, because these activities deplete natural resources. Note that as of the 2013 edition of this publication, taxes on the extraction of oil or gas are no longer booked as resource taxes, in line with the statistical guideline.

<sup>(9)</sup> See also Regulation (EU) No 691/2011 on European environmental economic accounts, which uses the same definition.

The taxes included as environmental taxes and their respective categories are listed in the NTL for each Member State on the [webpage](#) of DG Taxation and Customs Union and on the Eurostat [website](#).

## Estimation of revenues from transport fuel taxes

Transport fuel taxes are defined as taxes on energy products used for transport purposes only. This category aims at representing the tax burden falling on transport energy products, i.e. transport fuels.

However, the NTLs alone are generally not detailed enough to enable this breakdown of tax revenues

between transport and non-transport uses of fuel and energy taxes, and auxiliary sources detailing revenues by fuel type and energy uses by fuel types have to be used.

The first estimation strategy is to rely on national sources: all countries have been asked to provide data on tax revenues from mineral oils used in transport only (such as tax revenues from diesel or LPG used for transport purposes only — or just the aggregate of overall mineral oil taxes from transport use), and to indicate whether the data are recorded on an accrual or a cash basis. When necessary, use is made of existing Eurostat and DG Taxation and Customs Union databases to complement the information provided or substitute for the missing information (see Box D1).

### Box D.1: Auxiliary sources to attribute fuel taxes revenues to transport and stationary uses

#### The following data sources are available:

- The National Tax Lists (NTL) which provide overall fuel tax revenues
- The European Commission [Excise duty rates](#) which collect information on (1) revenue and (2) rates from “taxes on consumption (excise duties and similar charges) other than VAT on energy products and electricity”. This information is supplied by the EU member states, but not necessarily following ESA2010 methodology. Revenue data are classified according to eight different product categories and two summary categories. Excise rates are given following the same classification, further broken down according to sector and uses.
  - I) Leaded petrol/Lead substitute petrol
  - II) Unleaded petrol
  - III) Diesel
  - IV) LPG and Methane
  - V) Heavy fuel oil
  - VI) Sum of I)-IV): Total revenues from all mineral oils
  - VII) Natural gas
  - VIII) Coal and Coke
  - IX) Electricity
  - X) Overall sum: Total revenues from all energy products & electricity
- Eurostat public database: The Eurostat public database provides data on environment and energy, and in particular the energy balances from supply through transformation to final energy consumption and uses of energy products, including various oil products (nrg\_cb\_oil). Among the final energy uses, the final energy consumption for transport covers all transport sectors (rail, air and water) for all transport use (business, private).

Revenues from transport fuel taxes are estimated using the following principles and sources. Excise duty (ED) data collected by the European Commission are used as a source of data on tax revenues from mineral oil duties. Eurostat energy balances provide transport and non-transport uses in final energy consumption. Combining consumption uses with excise rates (also available from the ED database), revenues from transport and non-transport uses can be estimated. This proportion is then applied to the relevant taxes in NTLs.

The following additional assumptions are needed for the calculations.

Data on final energy consumption uses tonnes (or toe or TJ) as a measure of the volume of liquid components, whereas excise duties for petrol and diesel are defined as euro/litre. For diesel/gas oil the ‘typical’ conversion factor suggested by Eurostat of 11 85l/1 000 kg is used.

- Moreover, usually more than one tax rate is in place for a product category used for transport purposes.

Tax rates on transport diesel are often differentiated according to the diesel's sulphur or biodiesel content; LPG used for public transport is often taxed at reduced rates or tax exempt altogether. If multiple tax rates do not permit the application of the general formula 'tax rate × amount of transport fuel in litres', a different approach is used. Transport tax revenues are derived as the difference between total tax revenues according to the product category given by the ED data, namely (III) Diesel or (IV) LPG and methane, and the non-transport tax revenues. Calculating non-transport tax revenues by applying the general formula proved feasible as non-transport tax rates are usually less differentiated.

As the ED data do not necessarily follow the ESA 2010 methodology used in the NTL, further adjustments have to be made to derive the amount of transport fuel taxes according to the ESA 2010 methodology. First, the shares of transport fuel taxes in mineral oil taxes and in overall energy taxes in ED data are calculated. This is achieved by the division of the estimated transport fuel taxes by (VI) Total revenues from all mineral oils and by (X) Total revenues from all energy products and electricity, respectively. The resulting shares are then applied to the respective categories in the NTL. Preferably, the ED share of transport fuel taxes to mineral oil taxes is applied to the NTL category of mineral oil tax revenues, as the concepts for mineral oil taxes as given in the NTL and in the ED data are usually closely linked. The application of this share hence gives a proxy of 'tax revenues stemming from the transport use of fuels' according to the ESA 2010 methodology, which is the one published in the

report. In case of unavailability of the mineral oil taxes category in the NTL, the share of transport fuel taxes to energy taxes resulting from the ED data is applied to energy taxes in the NTL.

In some cases it was necessary to apply the split between transport fuel tax revenues and other tax revenues as provided by the Member States — mostly in cash data — to the respective category in the NTL, to give an approximation following the ESA 2010 methodology.

While the estimation principles are comparable across countries, the extent to which the different sources have been used varies a lot across countries and over time. The full estimation method described above has been used when the only information available is fuel tax revenues from the NTL. On the other hand, as the breakdown of transport and other fuel excises is already recorded in the NTL of Poland, no further calculations were necessary for that country. For other countries, total revenues attributed to transport fuel taxes were directly provided by the ministry of finance. Others (Belgium, Italy) provided the directly usable share of the fuel tax revenues that are to be attributed to transport fuel taxes. When data are provided on a cash basis (Czechia, Denmark, Germany, Estonia, Croatia, Italy, Cyprus, Lithuania, Luxembourg, Netherlands, Austria, Portugal, Romania), the share of total fuel taxes on a cash base is calculated and applied to ESA 2010 accrual data available in the NTLs<sup>(17)</sup>. In other cases a breakdown of excise revenues was also provided by type of fuel. Each fuel was then attributed to transport or stationary uses (possibly broken down with the help of energy balances)

## Part E: Property taxes

The classification of taxes on property applied in this report follows, with some adjustments, the approach employed in the OECD classification of taxes (2017), which distinguishes six categories of property taxes: (1) recurrent taxes on immovable property; (2) recurrent taxes on net wealth; (3) estate, inheritance and gift taxes; (4) taxes on financial and capital transactions; (5) other non-recurrent taxes on property; and (6) other recurrent taxes on property.

The following table (Box E.1) comparing the System of National Accounts (SNA 2008) and the European System of Accounts (ESA 2010) was used, within the current report distinguishing only between 'Recurrent taxes on immovable properties' — category (1) in the above OECD classification — and 'Other property taxes' for all the other five categories of property taxes distinguished by the OECD.

<sup>(17)</sup> Although the difference is likely to be small for excise and consumption taxes.

**Box E.1: Taxes on property — classification**

OECD classification	2008 SNA	2010 ESA	ESA2010 classification	Taxation Trends report <i>Taxes on property</i>
<b>4000 Taxes on property</b>				
4100 Recurrent taxes on immovable property				} Recurrent taxes on immovable property
4110 Households	D.59-8.63(a)	D.59A	Current taxes on capital	
4120 Other	D.29-7.97(b)	D.29A	Taxes on land, buildings or other structures	
<hr/>				
4200 Recurrent net wealth taxes				} Other property taxes
4210 Individual	D.59-8.63b	D.59A	Current taxes on capital	
4220 Corporations	D.59-8.63b	D.59A	Current taxes on capital	
4300 Estate, inheritance and gift taxes				
4310 Estate and inheritance taxes	D.91-10.207b	D.91A	Taxes on capital transfers	
4320 Gift taxes	D.91-10.207b	D.91A	Taxes on capital transfers	
4400 Taxes on financial and capital transactions	D.59-7.95d; D.29-7.96e	D.214B, C	Stamp taxes Taxes on financial and capital transactions	
4500 Other non-recurrent taxes on property	D.91-10.207a	D.91B	Capital levies	
4600 Other recurrent taxes on property	D.59-8.63c	D.59A	Current taxes on capital	

In this publication the overall level of property taxes is thus obtained by aggregating the relevant revenue of the following ESA categories: D.214B, D.214C, D.29A, D.59A, D.91A and D.91B. The total is split between recurrent taxes (D.29A + D.59A (excluding wealth taxes)) on immovable property and other property taxes (D.214B, C + D.59A + D.91A, B). D.59A appears in the two groups of property taxes; wealth-related taxes are excluded from recurrent property taxes and included only in the second group 'Other property taxes'. Given the broad definition of the statistical categories some additional adjustments were made by national statistical offices: exclusion of recurrent taxes on motor vehicles, roads, boats, farm contributions, stamp taxes on alcohol, tobacco (from D.214B, C) and other exclusions from D.29A and D.59A in a number of countries (Belgium, Czechia, France, Croatia, Italy, Cyprus, Latvia, Netherlands, Austria, Portugal, Romania, Slovenia, Slovakia and United Kingdom). The detailed list of taxes included in the computation of property taxes for every country is available in the NTL published [online](#).

Possible discrepancies between results published by OECD and those presented in this report could stem from different allocations of tax payments in the two classifications — OECD and NTL (ESA 2010) — and from different time points of data reporting.

In this last section of the methodological annex, information is given on the methodology followed for calculating implicit tax rates, for splitting personal income tax revenues and for estimating average effective tax rates.

The implicit tax rates are defined for each tax-base category defined in Part C. They are computed as the ratio of total tax revenues of the category (consumption, labour, and capital) to a proxy of the potential tax base defined using the production and income accounts of the national accounts.

## Part F: Implicit tax rates, split of personal income tax revenues and average effective tax rate

### Data sources

National accounts data used in the construction of the denominator are extracted from the Eurostat public database, with further national accounts data acquired for calculating the bases of the implicit tax rates on capital and capital income. The numerators are taken from the ratios calculated in Part C. In some cases, limitations in data availability may affect or prevent the calculation of the ITR. The ITR on capital is the most complex of the ITRs and suffers from problems related to patchy data availability. As a result, comprehensive figures for the ITR on capital have not been published in this edition, but the indicator is now under review and will appear again once it has been redesigned. Nevertheless, an indicative analysis of the ITR on capital and the ITR on corporate income can be found in Part 1, along with some notes regarding the limitations of the indicators. A description of the existing methodology for the capital ITRs is reproduced later in this section.

### Methodology

The tax revenue relative to GDP statistics presented in this survey can be described as macro backward-looking tax-burden indicators. In Annex A, Tables 39 to 62, the taxes raised on different types of tax base are shown as percentages of total GDP and of total taxation. However, the consideration of tax revenue as a proportion of GDP provides limited information, as no insight is given as to whether, for example, a high share of capital taxes in GDP is a result of high tax rates or a large capital tax base. These issues are tackled through the presentation of ITRs that do not suffer from this shortcoming.

ITRs measure the actual or effective average tax burden directly or indirectly levied on different types of tax base or activities that could potentially be taxed by Member States. Note, however, that the final economic incidence of the burden of taxation can often be shifted from one taxpayer to another through the interplay of demand and supply. A typical example is when firms increase sales prices in response to a hike in CIT; to a certain extent the firms' customers end up bearing part of the

increased tax burden. The ITRs cannot take these effects into account, as this can only be done within a general equilibrium framework. Despite this limitation, ITRs allow the monitoring of tax-burden levels over time (enabling the identification of shifts between the taxation of different types of tax base, e.g. from capital to labour) and across countries. Alternative measures of effective tax rates exist, which, using tax legislation, simulate the tax burden generated by a given tax, and can be linked to individual behaviour. However, these 'forward-looking' effective tax rates do not allow the comparison of the tax burden implied by different taxes; nor do they facilitate the identification of shifts in the taxation of different economic income and activities.

The comparability of these indicators has been enhanced by the improved consistency and harmonised computation of ESA national accounts data. However, this improvement can only be fully exploited by using the same denominator for all countries and not accounting for country-specific peculiarities in national tax legislation. For capital, an average tax rate is estimated by dividing all taxes on capital by a broad approximation of the total capital and business income for both households and corporations. For labour, an average tax rate is estimated by dividing direct and indirect taxes on labour paid by employers and employees by the total compensation of employees. The attractiveness of the approach lies in the fact that all elements of taxation are implicitly taken into account, such as the combined effects of statutory rates, tax deductions and tax credits. They also include the effects due to the composition of income, or companies' profit-distribution policies. Furthermore, the effects of tax planning, along with the tax relief available (e.g. tax bases that are exempted below a certain threshold, non-deductible interest expenses), are also taken implicitly into account. The advantage of the ITRs in capturing a wide set of influences on taxation is accompanied by difficulties in interpreting the trends when a complete and precise separation of the different forces of influence is not possible<sup>(1)</sup>. In addition, any timing differences that arise because of lags in tax payments and business-cycle effects may give rise to significant volatility in these measures. In short, they represent a reduced model of all variables influencing taxation, tax rates and bases.

<sup>(1)</sup> OECD (2000, 2002).

## Implicit tax rate on consumption

The ITR on consumption is defined as all consumption taxes divided by the final consumption expenditure of private households on the economic territory (domestic concept) (see Box F.1)

### Box F.1: Definition of the implicit tax rate on consumption

#### Implicit tax rate on consumption (ESA2010)

*Numerator:* see Box C.1 – taxes on consumption

*Denominator:* P.31\_S.14dom: Final consumption expenditure of households on the economic territory (domestic concept)

#### Taxes on consumption / (P.31\_S.14dom)

In the analytical section of the report (Part 1), the ITR on consumption is split into four categories (only the numerator is broken down; the denominator remains the same for each subcategory). The identification of the revenue is done on the basis of the NTL. The four categories are as follows.

- **VAT.** The share of the ITR on consumption relating to VAT (D.211-type taxes).
- **Energy.** This subcategory includes all consumption taxes on energy listed in the NTL. These cover mainly excise duties on mineral oils, duties on electricity or similar taxes. The definition may differ slightly from the one used for Tables 65 and 66 in Annex A, as the latter may also include energy taxes levied on capital or labour.
- **Tobacco and alcohol.** These include all excise duties on alcohol and tobacco products listed in the NTL.
- **Residual.** All remaining consumption taxes are booked in this subcategory. They are obtained as a difference from the total.

## Implicit tax rate on labour

The ITR on employed labour is a summary measure that approximates an average effective tax burden on labour income in the economy, and is defined as the sum of all direct and indirect taxes and employees' and employers' social contributions levied on employed labour income divided by the total compensation of employees working in the economic territory (see Box F.2). The ITR on labour is calculated for employed labour only (so excluding the tax burden falling on social transfers, including pensions). Direct taxes are defined as the revenue from personal income tax that can be allocated to labour income. Indirect taxes on labour income, currently applied in some Member States, are taxes such as payroll taxes paid by the employer. The compensation of employees is defined as the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done. It consists of gross wages (in cash or in kind), and thus also the amount paid as social insurance contributions and wage-withholding tax. In addition, employers' social contributions (including imputed social contributions), along with contributions to private pensions and related schemes, are included. Personal income taxes and social contributions paid by EU civil servants to the EU institutions are not included. The compensation of employees is thus a broad measure of the gross economic income from employment before any charges are withheld.

### Box F.2: Definition of the implicit tax rate on labour

#### Implicit tax rate on employed labour (ESA2010)

*Numerator:* see Box C.2 – Taxes on Labour: Employed labour

*Denominator:* D.1 Compensation of employees, D.29C Wage bill and payroll taxes

Direct taxes, indirect taxes and compulsory actual social contributions paid by employers and employees, on employed labour income/ (D.1 + D.29C)



A fundamental methodological problem in calculating the ITR on labour and capital is that the personal income tax is typically broad based and relates to multiple sources of income (i.e. employed labour, self-employed labour, income from capital and income in the form of social benefits and pensions received). The note later in this section on the PIT split explains the calculations for estimating the part of the revenue from personal income tax that can be attributed to labour income and other income sources.

In this report the ITR on labour is one of two indicators used to analyse effective tax rates on labour income, the second being the 'tax wedge'. These two indicators are based on different methodological approaches, and each has its own advantages and disadvantages.

As explained above, the calculation of the ITR on labour involves relating realised tax revenues to macroeconomic variables in the national accounts. It gives an overall picture of the taxation of all workers, and is useful for analysing the allocation of the tax base between labour, capital and consumption. It is based on real data that reflect all of the factors that determine the amount of tax paid, including the overall effects of deduction, exemptions, credits and taxpayers' behaviour, along with the effects of non-compliance. However, because it is a broad indicator, it does not allow the exploration of important differences in effective tax rates due to the personal circumstances of taxpayers, such as their income level or their household composition<sup>(2)</sup>. Moreover, the ITR on labour does not disentangle cyclical, structural and policy elements, which implies that the observed changes may only partially reflect discretionary tax policy measures. For example, strong economic growth may decrease the importance of allowances and tax credits, and therefore increase the average tax rate or move taxpayers into higher personal income tax brackets, resulting in higher real tax payments (bracket creep).

The second indicator used in the report to analyse effective tax rates on labour income is the 'tax wedge'. This is defined as the sum of personal income taxes and employee and employer social security contributions net of family allowances, expressed as a percentage of total labour costs (the sum of the gross wage and the social security contributions paid by the employer). The approach is to choose a number of typical taxpayer scenarios, in terms of household composition and income levels, and in each case to apply the tax rules of the country concerned to calculate the effective tax rate. Thus, unlike the ITR on labour, it does not measure the overall effective rate across all workers, but produces a set of different rates for each particular taxpayer scenario.

This helps, for example, when assessing the impact of tax reforms targeted at low-wage earners, or when analysing the effects of taxation on supply and demand in labour markets. Because it is based on a 'theoretical' calculation, the tax-wedge indicator can also provide data on the effects of tax reforms before macro-data are available. In addition, focusing on specific taxpayer situations eliminates differences between countries that are due to income distribution or demographics.

From the above, it is clear that the two indicators are rather different in terms of their scope. The ITR on labour measures the burden from employed labour taxes and social security contributions, net of tax credits, allowances, exemptions and deductions, but excludes social benefits. It also integrates the effects of taxpayer behaviour, including non-compliance. The tax wedge, however, covers tax, social security contributions (SSC) and (universal) social benefits, but does not cover all tax reliefs or all types of benefits, or the behavioural impacts of tax reforms. An advantage of the tax wedge is that it allows comparisons between those countries that help families through benefits and those that use the tax system to do so.

For both indicators there is a problem when comparing countries where certain types of benefits are paid in cash with those where there is an in-kind provision of such services subsidised by the state. In addition, neither of the indicators takes into account non-wage income, notably income on capital, which can be a significant component of the overall income position of high earners.

A further issue that arises relates to the adjustment of the ITR on labour for payable tax credits. The new national accounts system, ESA 2010, adopted the 'gross method' of reporting, with the whole amount of payable tax credits recorded as government expenditure. To keep the accounting of government budget balance right, the full amount of the payable tax credits is also recorded on the other side of the government budget, as tax revenues. This is explained in the dedicated section in Part 1. A case can be made for adjusting the numerator of the ITR on labour by deducting that part of payable tax credits that is used to reduce the tax liability (but including the part of the payable tax credits that is actually transferred to the tax payer as a component of government expenditure). Indicative figures showing the effects of such an adjustment are given in Part 1 for those countries where data were available to do so. It should be noted, however, that the tax wedge indicator deducts the total value of payable tax credits, i.e. both the expenditure component that reduces the tax liability **and** the transfer component.

<sup>(2)</sup> See also Clark (2002).

## Implicit tax rates on capital

The implicit tax rate on capital and its subcomponents are the most complex of the ITRs both to construct and to interpret. A full description of the existing methodology for the capital ITR is reproduced in this section. An indicative analysis of the ITR on capital and the ITR on corporate income can be found in Part 1, along with some notes regarding the limitations of the indicators.

### PROPERTIES OF THE IMPLICIT TAX RATE ON CAPITAL

The overall implicit tax rate on capital is computed as the ratio between the revenue from all capital taxes and all (in principle) potentially taxable capital and business income in the economy. It aims at representing the average tax burden falling on capital income.

Our definition of taxes on capital does not stop at taxes levied on capital income streams, such as the CIT, but includes taxes on stocks of wealth or capital assets, stemming from savings and private-sector investments in previous periods, along with taxes on asset transactions. In other words, not only are taxes on profits included, but also, for instance, taxes and levies that could be regarded as a prerequisite to earn them, like the real-estate tax or the motor-vehicle tax paid by enterprises. These kinds of taxes also have to be paid by non-profitable entities, and therefore cannot properly be treated as taxes on income streams. Given that national accounts do not provide any indicator for the tax base of taxes levied on capital stocks or their transactions (e.g. a harmonised measure of the stock of capital or of asset transactions), the overall ITR on capital simply uses as a denominator potential capital and business income. However, this publication also includes a more narrowly defined ITR on capital and business income, which excludes taxes on wealth or the capital stock and simply measures the average effective tax burden on private-sector investment and saving, as a ratio between taxes paid on capital income streams and the aggregate of capital and business income.

Of the various implicit tax rates, the ITR on capital is the most complex <sup>(3)</sup>. Its trend can reflect a very wide range of factors, which can also vary for different Member States. In particular, three main factors may distort the ITR on capital and business income in the short and medium term.

- **Time lags.** Theoretical considerations as well as empirical evidence suggest that the ITR on capital income is sensitive to the business cycle. Unlike other taxes the CIT is characterised by long and variable time lags between the emergence of income and

its taxation, due notably to the possibilities to defer taxation because of previously incurred losses or group taxation.

- **Capital gains.** Expansionary phases, for example in the late 1990s, are accompanied by booming stock markets all over the EU. As a result, capital gains and the corresponding tax revenues may rise substantially. However, given that capital gains are not included in the denominator of any ITR on capital, this development clearly leads to an overestimation of the average effective tax burden on capital and business income, and partly explains the rise in the ITR for some Member States.
- **Structural changes in the financing of companies.** For example, national accounts data show that from 1995 to 2002, in most Member States, a relative shift in financing from debt to equity occurred such that capital income consists less of interest and more of dividend payments. This happened against the background of falling interest rates. Most tax systems in the EU are not neutral concerning financing and allow interest payments to be deducted from the tax base. The shift towards higher dividend distributions results in an increase in the measured average tax burden <sup>(4)</sup> at unchanged legislation.

Furthermore, it is important to note that a cut in the statutory rate that is offset by an equivalent widening of the tax base will leave the ITR on capital unchanged. This is not a limitation of the indicator, but rather an advantage given that the ITR aims at measuring the effective tax burden. This property of the indicator may contribute to explaining the relatively limited fall in the ITR on capital over the last several years despite significant EU-wide reductions in statutory corporate tax rates.

When interpreting the ITRs on capital one should bear in mind that the bases used for the computation are, particularly in the new Member States, not only narrower but also more volatile than GDP as a whole, and thus subject to wide swings. Hence, the overall volatility of this ratio is significantly higher than that of the other ITRs. A degree of caution is, therefore, advisable when making cross-country comparisons or comparisons of one Member State with the EU averages.

Large changes in backward-looking measures of the tax rate on capital are not unusual and are not limited to macro indicators. Tests on Belgium and Sweden <sup>(5)</sup> report annual changes of several percentage points for effective tax rates derived either from national accounts data or tax statistics using microdata for companies. The calculations presented here have similar features.

<sup>(3)</sup> The construction of this indicator and its possible sources of bias in measuring the effective tax burden on capital are explained in detail in European Commission (2004a).

<sup>(4)</sup> European Commission (2001a).

<sup>(5)</sup> Valenduc (2001), Clark (2002).

**Box F.3: Definition of the implicit tax rate on capital (income)**

Implicit tax rate on capital (income)	Capital (income) taxes /
	(1) + (2) + (3) + (4) - (5) + (6) - (7) + (8) - (9) + (10) - (11) + (12) + (13) + (14) - (15) + (16) - (17) + (18) + (19)
<i>Numerator:</i>	see Box C.3 – taxes on capital
<i>Denominator:</i>	
(1) B.2n_S.11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
(2) B.2n_S.14-15	Imputed rents of private households and net operating surplus of non-profit institutions
(3) B.3n_S.14	Net mixed income of self-employed
(4) D.41_S.11-12rec	Interest received by non-financial and financial corporations
(5) D.41_S.11-12pay	Interest paid by non-financial and financial corporations
(6) D.44_S.11-12rec	Insurance property income attributed to policy holders received by non-financial and financial corporations
(7) D.44_S.11-12pay	Insurance property income attributed to policy holders paid by non-financial and financial corporations
(8) D.45_S.11-12rec	Rents on land received by non-financial and financial corporations
(9) D.45_S.11-12pay	Rents on land paid by non-financial and financial corporations
(10) D.42_S.11-12rec	Dividends received by non-financial and financial corporations
(11) D.42_S.11-12pay	Dividends paid by non-financial and financial corporations
(12) D.42_S.13rec	Dividends received by general government
(13) D.42_S.2rec	Dividends received by rest of the world
(14) D.41_S.14-S15rec	Interest received by households, self-employed and non-profit organisations
(15) D.41_S.14-S15pay	Interest paid by households, self employed and non-profit organisations
(16) D.45_S.14-S15rec	Rents on land received by households, self employed and non-profit organisations
(17) D.45_S.14-S15pay	Rents on land paid by households, self employed and non-profit organisations
(18) D.42_S.14-15rec	Dividends received by private households, self-employed and non-profit organisations
(19) D.44_S.14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Moreover, statistical issues related to the sector data used to compute the denominator of the ITRs may also influence the results. National accounting data are in fact regularly revised. In 2006, complying with EU legislation <sup>(6)</sup>, the Member States were required to introduce a number of important methodological revisions in their national accounts in order to improve the measurement of GDP. In particular, the main change, as for the sector accounts, was the allocation of the financial intermediation services indirectly measured (FISIM <sup>(7)</sup>) to user sectors/industries, instead of intermediate consumption. Imports of FISIM have also been recorded. At certain moments several Member States did not entirely conform to the methodological regulations. It is therefore possible that statistical

artefacts influence the time series, particularly in those points where data compiled according to a new methodology are joined with old-series data.

### THE IMPLICIT TAX RATE ON CAPITAL AND THE IMPLICIT TAX RATE ON CAPITAL AND BUSINESS INCOME

The implicit tax rate is calculated for total capital taxes and for the subcategory of taxes on capital income (which differs from capital taxes overall because it excludes taxes on the stock of capital) <sup>(8)</sup>. Both indicators have the same denominator, i.e. total profit and property

<sup>(6)</sup> The legal references for the definition, calculation and allocation of FISIM are Council Regulation (EC) No 448/98 of 16 February 1998 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European system of national and regional accounts (ESA), and Commission Regulation (EC) No 1889/2002 of 23 October 2002 on the implementation of Council Regulation (EC) No 448/98 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European System of National and Regional Accounts (ESA).

<sup>(7)</sup> Financial intermediaries provide services for which no explicit charges are made. The estimate of this latter is known in national accounts as financial intermediation services indirectly measured (FISIM), and is fixed by convention. Up to now FISIM has been recorded as intermediate consumption of a notional industry, for want of relative observable variables. (See [http://europa.eu.int/estatref/info/sdds/en/na/na\\_changes2005.pdf](http://europa.eu.int/estatref/info/sdds/en/na/na_changes2005.pdf) for details).0

<sup>(8)</sup> The methodology is described in European Commission (2004a).

income from both corporations and households. In the case of taxes on capital income, the denominator does not correspond to the actual tax base; it is in some ways narrower (omitting capital gains) and in other ways broader (excluding some deductions from the tax base). As for 'capital taxes on stocks and wealth', the denominator does not take into account any asset or wealth on which the tax is levied. In addition, two additional disaggregated ITRs, on corporate income and on capital and business income of households, are computed. These do not add up to the ITR on capital and business income.

The computation of the ITRs for the whole 1995-2011 period was not possible for four (Bulgaria, Luxembourg, Malta and Romania) out of the 27 Member States (at that time) and only partly possible for another five Member States (Denmark, Estonia, Ireland, Greece and Spain), mainly because of a lack of data availability in the sector accounts. In order to obtain EU averages that are as accurate as possible, the missing values for the latter group of Member States were replaced with the latest available figures and the average was labelled 'adjusted'. Likewise, if the data for the beginning of the series are missing, for the purpose of calculating EU averages only the value for the country is proxied by the first available data point. In the case of **Luxembourg**, following the methodological changes in national accounts regarding the FISIM and given the sizeable weight of the financial sector in that country, it no longer seems appropriate to employ a simplified methodology to compute the ITRs on capital as done until the 2007 publication of the report. The ITRs will be published when a complete set of sector accounts is available. Until the 2008 edition of the report, the ITR was computed with reference to a simplified set of data for **Ireland**. As of the 2009 edition, a full sector accounts data set is available and the use of it resulted in a downward revision of the ITR.

Of the various implicit tax rates, those on capital are by far the most complex and, given their limitations, should be interpreted very carefully. A first problem is that, as indicated below, the ITR on capital is broadly based and, therefore, reflects a wide range of factors. In particular, the definitions of the ITR denominators can only roughly approximate the worldwide capital income of a country's residents for domestic tax purposes. This does not mean that on the side of companies profits of foreign affiliates are consolidated within the (domestic) parent company. National accounts disregard the foreign ownership of

subsidiaries located on the economic territory when the generation of profits is recorded. They are simply treated as domestic companies <sup>(9)</sup>. However, the base of the ITR does not measure the actual base of tax legislation, which drives tax revenues. So in practice it is not easy to link developments in the overall ITR on capital and business income to the various statutory tax rates and other policy changes.

Capital and business income according to national accounts is defined as profits and property income. Profits are defined as net operating surplus (B.2n) of the private sector, including corporations (and quasi-corporations), private households, and non-profit institutions and mixed income (B.3n) of the self-employed. The net operating surplus of the government sector is excluded, because losses or profits of the government are not subject to taxation.

There is no simple way of approximating the tax base for property income (mainly interest and dividends) for the whole private sector. A specifically defined balance of property income of the private sector (received minus paid) is used. The objective for the definition of this balance was to approximate the potentially taxable profit of a company and the taxable capital income of private households.

Taxable profits of companies consist of net operating profit and property income received (financial income) less certain deductible elements of property income paid. The property income deductible from the tax base includes interest (D.41), property income attributed to insurance policyholders (D.44) and rents on land (D.45). Dividends (part of distributed income of corporations — D.42) are part of the financial income but they cannot be deducted to calculate the taxable base in national tax legislation <sup>(10)</sup>. For private households, the taxable capital income consists almost completely of interest and dividend payments received and of property income attributed to policyholders received from insurance companies and pension funds.

The balance of D.44 received minus paid usually nets off for the whole private sector. The definition takes into account the received property income from abroad and improves the measurement of profits from banks and insurance companies. However, for the ITR on capital several sources of bias compared to taxable profits remain.

<sup>(9)</sup> The profits of foreign affiliates are recorded in the distribution of income as 'reinvested earnings on foreign direct investment' (D.43) between the parent and subsidiary company. The flow D.43 paid in national accounts means that subsidiaries in the host country have retained profits and this is attributed to the parents abroad in national accounts. The flow D.43 received consists of retained profits of subsidiaries abroad attributed to the parent companies in the investigated country. Both flows can have a negative sign in the case of losses of the subsidiaries. The solution for the ITR tax base is not taking reinvested earnings on foreign direct investments into account. On the one hand the profit (or loss) of a parent earned abroad is not counted. On the other hand the retained profits (or losses) of foreign subsidiaries in the home country is not deducted from the ITR tax base.

<sup>(10)</sup> The ITRs for the whole private sector avoid double counting of dividends that are distributed by domestic companies out of their operating profits by deducting dividends paid to domestic private households or other domestic companies from the capital ITR tax base. For more details on this issue see European Commission (2004a).

- Since the calculation of depreciation of fixed capital in national accounts uses prices for the current period, it differs a lot from methods used in profit-and-loss accounts. Additionally, the calculation of consumption of fixed capital is not comparable across countries. This could lead to additional biases in measuring the effective tax burden on capital.
- Capital gains are not part of profits in national accounts because they are not related to the production process. This important part of taxable profits of (financial) companies is disregarded in calculating the denominator and leads to an overestimation of the ITR on capital and business income as far as capital gains are taxed. The same is true as regards the capital gains of private households, which are often taxed under the personal income tax. All this is likely to affect international comparability, as some countries have a greater share of financial company profits including gains.
- Central banks are part of the financial corporations sector in national accounts. The inclusion of their (non-taxable) profits in the denominator leads to an underestimation of the ITR on capital and business income.
- For taxable third-pillar private pension benefits, treated as income from capital in the split of the PIT, no corresponding income flow is recorded in national accounts. Ignoring these benefits in the potentially taxable capital and business income in the denominator leads to an overestimation of the ITR.
- In the Eurostat data on national accounts for the EU Member States, interest payments by households and the self-employed are not available separately. Taking the total net interest as part of the denominator accounts for tax-deductible interest payments of the self-employed but leads to an overestimation of the ITR on capital because interest payments for mortgage and consumer loans are not tax deductible in most Member States.
- Unlike net operating surplus, taxable profits and tax revenues are reduced by losses carried forward, causing a cyclical mismatch with the base and cyclical fluctuation in the ITR, which sometimes makes the trend difficult to interpret. This may also distort international comparisons. In addition, the difference in the measurement of imputed rents on owner-occupied dwellings between national accounts and tax legislation is another source of bias.
- The overall ITR on capital and business income for corporations and households is influenced through various channels. Therefore, developments of this indicator are sometimes difficult to explain.

### THE ITR ON CAPITAL INCOME OF CORPORATIONS AND THE ITR ON CAPITAL INCOME OF HOUSEHOLDS AND THE SELF-EMPLOYED

The interpretation of the overall ITR on capital and business income of corporations and households is complicated by the overlapping effects of the various channels previously described. Although difficulties of interpretation stemming from the backward-looking character of the indicator remain, the reading of the ratios is in fact simplified when splitting the ITR between an ITR for the corporate sector and another ITR for the households sector. However the breakdown is not perfect as the denominators of the two indicators partly overlap.

The numerator of the overall ITR can be split using the allocation of taxes to the categories 'income corporations', '(capital) income households' and 'income self-employed' <sup>(1)</sup>. In most countries, tax revenues raised on corporate income equal the aggregate D.51b + D.51c2 'Taxes on the income or profits of corporations including holding gains' (Box F.4). For Germany, Italy and Austria, revenues from local or regional business taxes are added. In general, the other tax categories of the overall ITR numerator are allocated to the households sector (Box F.5). The other two categories ('(capital) income households' and 'income self-employed') are taken as the numerator of the ITR on capital and business income for households. This mainly includes taxes on holding gains of households, the share of personal income tax on capital and on the self-employed and the social contributions paid by the latter.

The denominator includes the mixed income of the self-employed, the net operating surplus of households, dividends and attributed insurance property income received and the difference between received and paid interest and rents <sup>(2)</sup>. The denominator for corporations consists of:

- their net operating surplus.
- the difference between received and paid interest and rents.

<sup>(1)</sup> A detailed classification of taxes to the different categories for each Member State is available on the [webpage](#) of DG Taxation and Customs Union.

<sup>(2)</sup> Note that, as far as rent income is concerned, the definition adopted here departs from the customary tax treatment of property income, which in most cases is based on gross property income (possibly with some deduction of interest expenses).

- a specific definition of dividends minus property income from insurance companies and pension funds attributed to policyholders <sup>(13)</sup>.

In calculating the potential taxable base of the corporate sector, interest income received by collective investment funds is included, even though such income is generally exempt from taxation in most EU Member States (taxation occurs at the level of the individual investor rather than at the level of the fund). The impact of this on the calculation of implicit rates differs according to the relative size of the funds industry as compared to the overall economy in each Member State. In Ireland, which has a large international investment funds industry, the inclusion of this tax-exempt income has a disproportionate impact on the calculation of implicit rates of corporate income for that country compared to other Member States, with the resulting estimates being significantly reduced.

When splitting the ITR on capital income for (non-financial and financial) corporations and households, the flows of property income between these two sectors are of particular importance. A clear split can be made for the national accounts categories relating to interest payments (D.41) and rents (D.45).

In principle, dividends are part of the taxable financial income of a company. They are subject to double taxation because corporate taxes have been levied on the profit at the level of the distributing company. In order to limit or offset the double taxation at the level of the shareholder (corporation or individual), Member States apply different taxation schemes. However, most Member States do not fully offset the double taxation. If the dividends received are part of the potentially taxable base, the ITR on corporate income will be lower in those countries that give greater relief for the double taxation of dividends compared to a country that fully applies the classical system.

However, it would be deceptive to count only the dividends received by financial and non-financial corporations. Because the net operating surplus out of which dividends are distributed is already part of the denominator the dividends would be partly counted twice. Dividends distributed by a company belonging to the sector for financial or non-financial corporations should not be counted. Only dividends received from abroad should be taken into account when constructing the ITR for all corporations.

Unfortunately, information on dividends distributed from the rest of the world to domestic corporations is not available in the Eurostat database of national accounts. For dividends (and nearly all other flows in national accounts) we only know what a specific sector receives from all other sectors and what it pays to all other sectors. However, this information can be used to approximate the dividends received by corporations from abroad. From the total sum of dividends received by corporations (D.42rec\_S11-12) we deduct the dividends distributed by domestic corporations (D.42pay\_S11-S12) in order to avoid double counting. However, this deduction is too large, as only the dividends distributed to domestic corporations should be subtracted. Therefore, dividends received by the government (D.42rec\_S13), the rest of the world (D.42rec\_S2) and households (D.42rec\_S14-15) are added to the denominator. This approximation is only fully correct under the assumption that government and households do not receive dividends directly from abroad but through domestic banks and insurance companies. For households it can be expected that they receive a certain part of dividends from abroad, meaning that the dividends included in the denominator are overestimated.

<sup>(13)</sup> Strictly speaking it is the balance of attributed property income (D.44) paid mainly to private households and received property income attributed to insurance policyholders, because corporations and quasi-corporations can also be insurance policyholders.

**Box F.4:** Definition of the implicit tax rate on corporate income

Implicit tax rate	Taxes on corporate income/
on corporate income	(1) + (2) – (3) + (4) – (5) + (6) – (7) + (8) + (9) + (10) + (11) – (12)
<i>Numerator:</i>	
D.51b+D.51c2	Taxes on the income or profits of corporations including holding gains
<i>Denominator:</i>	
(1) B.2n_S11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
(2) D.41_S11-12rec	Interest received by non-financial and financial corporations
(3) D.41_S11-12pay	Interest paid by non-financial and financial corporations
(4) D.45_S11-12rec	Rents on land received by non-financial and financial corporations
(5) D.45_S11-12pay	Rents on land paid by non-financial and financial corporations
(6) D.42_S11-12rec	Dividends received by non-financial and financial corporations
(7) D.42_S11-12pay	Dividends paid by non-financial and financial corporations
(8) D.42_S13rec	Dividends received by general government
(9) D.42_S2rec	Dividends received by rest of the world
(10) D.42_S14-15rec	Dividends received by households, self-employed and non-profit institutions
(11) D.44_S11-12rec	Insurance property income attributed to policyholders received by non-financial and financial corporations
(12) D.44_S11-12pay	Insurance property income attributed to policyholders paid by non-financial and financial corporations

**Box F.5:** Definition of the implicit tax rate on capital and business income of households and the self-employed

Implicit tax rate	Taxes on capital and business income of households /
on capital and business income of households (incl. self-employed)	(1) + (2) + (3) – (4) + (5) – (6) + (7) + (8)
<i>Numerator:</i>	see Box C.5 - taxes on the capital and business income of households
<i>Denominator:</i>	
(1) B.2n_S14-15	Imputed rents of private households and net operating surplus of non-profit institutions
(2) B.3n_S14	Net mixed income of self-employed
(3) D.41_S14-S15rec	Interest received by households, self employed and non-profit organisations
(4) D.41_S14-S15pay	Interest paid by households, self employed and non-profit organisations
(5) D.45_S14-S15rec	Rents on land received by households, self employed and non-profit organisations
(6) D.45_S14-S15pay	Rents on land paid by households, self employed and non-profit organisations
(7) D.42_S14-15rec	Dividends received by private households, self-employed and non-profit organisations
(8) D.44_S14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Due to the double taxation of dividends at the company level and at the shareholder level these payments (or the underlying profits) need to be included in both indicators, for corporations and for households. With these definitions the ITRs on capital and business income for households and on corporate income do not sum up to the overall ITR. For the overall implicit tax rate on business and capital income the dividend payments between the corporations and the households' sector need to be consolidated.

However, with the 'property income attributed to insurance policyholders (D.44)' there exists another income flow for distributing profits from financial corporations to private households <sup>(14)</sup>. Insurance companies and pension funds collect contributions from their insurance policies or schemes, and after deducting their operating costs they invest them in the capital market or in other assets. From this (financial) investment they receive property income in the form of interest, dividends or rents, along with capital gains through trading stocks, bonds, etc. This return on investment partly constitutes the profit of the insurance companies and partly belongs to the insurance policyholder as laid down in the insurance contract. It is that part attributed to the policyholders (excluding capital gains <sup>(15)</sup>) that, in national accounts, is transferred via the D.44 mainly to private households in the period when this property income accrued.

In principle, most EU Member States provide a tax exemption for this income in the hands of the financial institution. Several methods are used. In some cases the institution is tax exempt (certain pension funds); in other cases income is exempt or neutralised in the profit calculation by deducting an insurance technical reserve. However, some Member States levy a withholding/capital yield tax on this income that is not always neutralised at the level of the company.

The preliminary split of the ITR on capital income for corporations and households presented in the 2003 edition did not take the D.44 flow into account. This means that the return on investment was fully allocated to financial corporations. It was based on the fact that there is no actual flow of income in the period in which insurance companies earn income on behalf of policyholders. In national accounts, income received by insurance companies or pension funds by investing their technical reserves in financial assets or buildings is only 'attributed' to insurance policyholders. It is 're-collected' afterwards through imputed higher insurance contributions. Because these flows are purely imputed

within national accounts, no taxes — at this stage — are raised at the level of the insurance policyholder.

However, it seems that the tax exemption of such earnings is the dominant regime for the taxation of pension funds and insurance companies in Europe. This means that D.44 paid by financial corporations has to be deducted from the ITR tax base for corporate income. In those countries where capital yield taxes are levied on these earnings and the tax revenues are allocated to corporations, the ITR on corporations would be overestimated.

In turn, D.44 is added to the ITR tax base for the capital income of the households sector. In most countries, private households are taxed on the benefits or distributions by pension funds or insurance companies when the payoff period starts. This can be an amount of capital or an annuity. For the definition of an ITR on capital income for households this means that we encounter a problem of periodicity. With the property income earned on behalf of the policyholder period by period, insurance companies build up reserves (liabilities) in order to pay the benefits in later periods. However, D.44 could be regarded as a proxy for the taxable part of pension benefits and insurance payoffs, which would not include the initial contributions or premiums.

The corporations sector in national accounts also comprises partly unincorporated enterprises, i.e. so-called quasi-corporations. In many countries these quasi-corporations also have to pay CIT. However, there are some important exceptions. In **Germany**, partnerships (*Personengesellschaften*) constitute a large number of the country's companies, and these are treated as quasi-corporations. Their production, profits, etc. are recorded in the corporations sector in national accounts. Because they do not have an independent legal status, their owners are taxed under the PIT scheme. The related tax payments are recorded within the households sector in national accounts <sup>(16)</sup>. In the classification adopted in this publication, they are reported within 'taxes on self-employed'. This means that tax revenues are booked in a different sector than the underlying business income. Ignoring this booking principle by calculating ITRs on capital income for corporations or households (including the self-employed), using the sector information of national accounts without corrections, would lead to biased ITRs. Similar problems exist for Luxembourg, Austria, Portugal and Finland. According to information from Statistics **Finland**, the bias in Finland's ITRs is of minor importance.

<sup>(14)</sup> For the private sector as a whole, including or excluding D.44 (received minus paid) from the tax base has no major empirical impact on the ITR on capital income since the net D.44 is close to zero and nearly exclusively represents a flow from financial corporations to households.

<sup>(15)</sup> The capital gains are not recorded in the generation and distribution of income accounts. Some information can be found in the revaluation accounts. Up to now we have not tested whether these data could be used for our purposes.

<sup>(16)</sup> PIT revenues are also recorded in the government sector that receives the payments.



The ITR on corporate income is generally lower than the statutory corporate tax rate. This can be explained by the fact that the ITR incorporates the effect of reduced rates (e.g. for certain assets, sectors or small profits), tax deductions affecting the base and the effects of tax planning by corporations in order to minimise their tax payments. It should furthermore be noted that the financial corporations described in national accounts include central banks and pension funds, while their profits, which are included in the denominator of the ITR, are not always subject to taxation. This is another element that explains the relatively low level of the ITRs. Making a comparison with an ITR using microdata from tax statistics, Valenduc (2001) finds that the ITR based on macrodata tends to underestimate the effective taxation on company profits.

It is, however, possible that the ITR on corporate income exceeds the statutory corporate tax rate. This may depend, for instance, on the payment by corporations of taxes referring to profits earned earlier, or on taxes paid on capital gains (which are not included in our ITR denominator owing to a lack of statistics). A less straightforward but probably important effect is due to the impact of loss-making companies that not only individually display a zero ITR but curiously drive up the ITR for all profit-making companies; their own negative net operating surplus in fact offsets an equivalent but positive net operating surplus realised by other businesses that turn a profit and pay taxes on it.

The sensitivity to the business cycle is a general feature of backward-looking indicators that measure the average effective tax burden on economic activities. In principle, three different factors affect the ITR on capital income in an economic recovery.

- In countries with a progressive personal income tax, the ITR should rise in an upswing. If taxable income from capital and self-employment increases, the taxes raised on this income increase faster.
- Corporate tax schedules are generally not progressive and, therefore, the economic cycle should not affect the ITR via that channel of influence. However, some Member States do apply lower rates for small and medium-sized enterprises. In an ongoing upswing some of these companies will exceed the tax legislative thresholds, resulting in a higher tax burden.
- Rules on carry-forward of company losses will generally result in asymmetric effects on the ITR. First, there is an asymmetry with regards to the timing of tax payments: when relying on aggregate data from national accounts, CIT revenues appearing in the numerator of the ITR are reduced by losses incurred in prior years, while the denominator is reduced by losses in current years. The numerator effect is caused by so-called loss carry-forward

provisions in the tax legislation. The denominator effect results from the inclusion of loss-making firms, with current losses from loss-making firms offsetting profits of profitable firms in the aggregation. Losses are therefore incorporated into both the numerator and the denominator, but the losses are transmitted in the ITR asymmetrically in the sense that they refer to different periods. At the beginning of an economic upswing, more firms will make profits. Initially the ITR on capital is reduced, because the resulting increase in profits is immediately reflected (in the denominator) but not fully in the tax payments (in the numerator), as losses from previous years are carried forward. However, one could expect that the latter effect diminishes over time, as loss carry-forward provisions are often restricted in time and more and more companies make profits as the upswing persists. This diminishing effect of loss carry-forward provisions should therefore lead to a gradual increase in the ITR on capital due to progressive increases in tax payments. Second, a recessionary phase will generally exert an asymmetric impact on the numerator and the denominator of the ITR: the denominator will show the full amount of the decrease in aggregate corporate profits, whereas the numerator will not reflect the full extent of the deterioration as a portion of taxpaying companies would already have shown zero profits in the preceding year and further deterioration is not taken into account (hence a greater effect on the denominator than on the numerator resulting in a slight anti-cyclical bias).

All in all, these effects are likely to offset each other to a certain extent in the initial phases of the cycle. However, in a long-lasting economic upturn these channels of influence will most likely point to an increase in the implicit tax rate on capital with a certain time lag.

### STRUCTURAL FACTORS AFFECTING THE DEVELOPMENT OF THE CAPITAL IMPLICIT TAX RATE

Beyond the effects of the business cycle, the changes in the ITRs may also reflect more structural changes, in particular in the composition of income. For example, given the increase in stock market capitalisation in the years 1995-2000, it is likely that significant capital gains were achieved by both companies and households, resulting in an increase in financial income. This change in the composition of income is not clearly discernible from national accounts income data, nor is it included in the tax base of the ITR. The additional tax revenues related to this kind of income could therefore have induced a rise in the ITRs on capital income, leading to an overestimation of the effective tax burden on capital income of the private sector. Following the same line of reasoning, the subsequent downturn in stock markets

could be an important element in explaining the reduction in the ITR on capital income in 2001.

Moreover, different tax provisions for different sources of income offer an additional explanation for the increase in the ITR on corporate income. Specific tax rates or special types of tax relief apply to different sources of income or expenditure. A common feature of corporate tax systems, for instance, is to favour debt finance relative to the financing of new investments by issuing new equity. For the ITR, dividend and interest payments are aggregated within the tax base. If financial markets were to induce a shift from interest to dividend payments, the taxable base would increase. In this case, companies would pay more taxes on capital since the deduction of interest expenditure for determining taxable profits would be phased out. At the same time, however, the aggregate and consolidated tax base of the ITR would net off all flows of dividend distributions or interest payments between different companies (for instance between non-financial companies as borrower and banks or insurance companies as creditor) and private households. If a shift were to occur from interest to dividend payments, it would not show up in the denominators, and hence the capital ITR would remain constant. The overall result of the higher tax revenues would be an increase in the ITR, reflecting a higher effective tax burden that is caused by the effects of the tax legislation<sup>(17)</sup>.

## Implicit tax rate on energy

The nominal ITR on energy is calculated as the ratio between total energy tax revenues and final energy consumption, as calculated by Eurostat aggregating different energy sources on the basis of each source's

net calorific value. Although out of analogy with the ITRs on labour, consumption and capital the name ITR is employed, it should be noted that the former three are pure ratios expressed in percentage terms (or 'dimensionless numbers'), while the ITR on energy is expressed in euros per tonne of oil equivalent.

The real ITR on energy differs from the nominal ITR in the sense that the nominal euro amount in the numerator of the ratio is deflated using the final demand deflator (base year 2010). Unfortunately, no specific deflator for energy prices is available.

## Methods used to split the revenue from personal income tax

### THE SOURCES OF PERSONAL INCOME TAX

Apart from the aggregate data in national accounts, additional data made available by Member States have been used to split recorded tax revenues into more detailed categories. This is of particular importance for the recorded personal income tax, which is typically broad based and relates to multiple sources of income. A method had to be developed to break down revenue from personal income tax by economic function (i.e. labour, capital and consumption). This section describes the methods used by the Member States to generate estimates of this split of the personal income tax from tax-return data. The methods attribute personal income tax to four main taxable income sources (see Box F.6).

<sup>(17)</sup> However, the tendency for the ITR to increase can be offset to some extent by the fact that interest is often more highly taxed than dividends in the hands of personal investors. Only countries with classical tax systems tax interest as much as dividends at the personal level. Others have some form of relief for double taxation of dividends. So there could be more personal income tax on interest than on dividends, offsetting some of the effect mentioned.

**Box F.6: Broad definition of the selected income sources**

<b>Income source</b>	<b>Type of taxable income components included</b>
<b>Employed labour</b>	Wages and salaries Fringe benefits in kind Directors' remuneration Foreign source earned income Financial participation schemes (e.g. stock options) Deemed income from private uses of company cars
<b>Self-employed labour</b>	Income from unincorporated businesses Profits from trade or business and proceeds from independent professional services (e.g. dividend distributions from closely held companies)
<b>Capital</b>	Income from movable property (e.g. dividends, interest, distributions, royalties) Income from immovable property (rents earned on letting a private dwelling, etc.) Periodic transfers and private pensions Taxable capital gains for some Member States Other (e.g. rental value owner-occupied housing)
<b>Transfers and pensions</b>	Taxable social benefits (e.g. unemployment, health care and social assistance benefits) State pension benefits Occupational pension benefits

The resulting estimates of the personal income tax revenue that could be attributed to these taxable income sources are used in the numerators for the implicit tax rates on labour and capital (using relevant aggregate economic incomes as denominators) and in the breakdown of taxes across the economic functions (i.e. taxes on consumption, labour and capital, as a percentage of GDP).

### THE FLAWS OF AGGREGATE DATA AND ADVANTAGES OF MICRODATA

Under an approach using only aggregate data, total personal income tax raised in respect of labour (capital) income is often estimated as the proportion of aggregate labour (capital) income in the aggregate taxpayer income. Another approach is to estimate a single average effective income tax rate on the basis of aggregate data. The total personal income tax revenue data is divided by the aggregate approximation of labour and capital income in the economy to get the overall effective personal income tax rate, which can subsequently be applied to the labour (capital) income

in order to estimate the income tax levied from labour (capital) income<sup>(18)</sup>. This ignores the fact that effective rates on personal income tax vary across different taxable income components and groups of taxpayers. Even where, for example, labour and capital income are pooled together for tax purposes at the individual level, such an approach may be criticised where aggregate labour income is believed to be subject, on average across taxpayers, to a significantly different average effective tax burden than capital income<sup>(19)</sup>. A main concern associated with average effective (implicit) tax rate analysis is the manner in which estimates are derived for the aggregate amount of personal income tax revenue raised from different types of income included in a given country's personal income tax base. Under an approach using only aggregate data from national accounts, for example, total personal income tax raised in respect of labour (or capital or other forms of personal taxable income, for example social transfer or pension income) is often estimated as the proportion of aggregate labour (or capital) income in the aggregate taxpayer personal income. This approach implicitly assumes that labour and capital income (or other forms of taxable income) is subject to one (common) average

<sup>(18)</sup> This approach was introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the economics and financial affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

<sup>(19)</sup> See also OECD (2000, 2002), Clark (2002) and De Haan, Sturm and Volkerink (2002).

effective tax rate <sup>(20)</sup>. This assumption is generally unrealistic, and could be expected to lead to imprecise estimates of notional tax revenues raised in respect of different taxable income types and, therefore, imprecise estimates of average effective tax rates by economic income source <sup>(21)</sup>.

Relying on micro-level data — that is, confidential tax data at the individual taxpayer level — Member States are able to generate more accurate estimates of personal income tax revenues raised on separate sources of income. Generally, capital income will tend to be concentrated on the right-hand side of the Lorenz curve and, therefore, be subject to higher marginal and average tax rates as compared to income from labour. On the other hand, special tax concessions may apply to income from capital, so that the average tax rate for capital income may not be significantly different from that for income from labour. For example, some Member States apply a ‘dual’ income tax system, in which capital income is usually taxed at a relatively lower (fixed) rate as compared to other earned taxable income. Forcing the latter assumption (of special tax concessions) on the data would however be a shortcoming to the analysis. Also, most Member States tend to tax pension benefits or social benefits more favourably than earned income from labour, either by way of increased tax allowances or tax credits that are age based, or by partial exemptions from the tax base. Using microdata sets that include separate reported figures at the taxpayer level for the items of income on which the personal income tax is raised, it is possible to account for such effects <sup>(22)</sup>.

## THE METHODOLOGICAL APPROACHES

Most Member States basically multiply individual income tax payments by proportions of the selected income sources in the total taxpayer income (Belgium, Denmark, Germany, Ireland, France, Luxembourg, the Netherlands, Finland and Sweden). This is done both by using microsimulation models relying on samples from the total taxpayer population and by using exhaustive tax-return data sets (e.g. Belgium and Ireland). The corresponding estimates obtained at the taxpayer level are consequently aggregated to obtain estimates of the personal income tax raised in respect of the selected

sources of income. For example, the total amount of personal income tax raised in respect of labour income, *PIT (labour)*, could be estimated as follows:

$$PIT(labour) = \sum_j (W_j / Y_j) * PIT_j = \sum_j w_j * PIT_j$$

where  $W_j$  measures the labour income of the  $j$ -th taxpayer in a sample of individuals ( $j = 1, \dots, n$ ) and where  $PIT_j$  measures the personal income tax payment of the  $j$ -th taxpayer on his or her total taxable income  $Y_j$ . The above equation therefore measures the total personal income tax raised on labour income as a weighted average of each individual taxpayer’s payment  $PIT_j$ , with the weights  $w_j = (W_j / Y_j)$  attached to these individual payments reflecting the distribution of total wages and salaries across taxpayers.

Some Member States (Greece, Spain and Italy) instead use tax-return data that are aggregated at the level of a number of income classes or income tax brackets ( $j = 1, \dots, n$ ), but essentially make the same calculations. The latter approach is likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers.

Some Member States (Austria, Portugal) choose another approach, using tax-receipts data from the wage (withholding) tax and (final) income tax statistics and applying a number of adjustments. Wage (withholding) tax is by its very nature designed to approximate the final income tax liability for wage earners as closely as possible, but in some cases there are certain adjustments for income tax assessments, because the wage tax withheld is not correct (e.g. because of different jobs or pensions during a single year). As this correction concerns only wage earners, in some cases the net amount of the correction is deducted from the total amount of recorded wage tax, and the amount of personal income tax is adjusted accordingly. Since wage tax can also be levied on social benefits (e.g. unemployment benefits, widower’s benefits and invalidity benefits) or old-age pensions, the recorded wage tax is adjusted accordingly. The (adjusted) personal income tax is further split between income from self-employed businesses and capital income, either using aggregate proportions or information aggregated at the level of income classes

<sup>(20)</sup>This approach was introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the economics and financial affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

<sup>(21)</sup>See also OECD (2000, 2002b) and De Haan, Sturm and Volkerink (2002).

<sup>(22)</sup>In order to illustrate the degree of precision that can be reached using microdata rather than aggregate tax-return data, the ministries of finance and taxation in Denmark, Italy, the Netherlands and Finland performed additional calculations on the basis of only aggregate tax-return data for some years. It appeared that the differences for the estimated amounts of income tax raised on income from employed labour were rather small. The reason is that employed labour income is by far the most dominant income source, which means that the overall effective income tax rate (measured on the aggregate taxable income and across all taxpayers) is strongly influenced by the average effective tax rate on labour income. The differences were however significant for the other selected income sources. If only aggregate tax-return data were used, generally higher fractions would be computed for capital income and income in the form of social transfers and pensions, and generally lower fractions would be computed for income from self-employed labour.

(Austria). The latter approach is also likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers, as outlined above.

Finally, Hungary (from 2009 onwards) uses a combination of microsimulation and a correction on the aggregate figures from the microsimulation model.

In most Member States the personal income tax system is comprehensive in the sense that all subcategories of taxable income are pooled at the individual level, and the result is taxed at ascending statutory tax rates. However, some Member States apply a given statutory rate on a specific income category, as can occur under a 'dual income tax' system. In the Netherlands, Finland and Sweden, for example, capital income is currently taxed

at a relatively lower statutory rate as compared to other earned income. In most cases, however, tax-receipts data are used to isolate the amount of tax collected on that particular income category. In Slovenia, capital income is taxed according to a flat rate while active income is taxed according to a progressive rate. In the United Kingdom, the personal income tax law actually prioritises the order of different types of income. For example, labour income is treated as the bottom of the taxable income and dividend income is treated as the top slice of taxable income. Unlike the method used in other Member States, the United Kingdom calculation therefore does not assume that the individual taxpayer has the same average effective income tax rate over all income sources (see also above). Instead, income source specific income tax rates are multiplied by the selected income sources at the taxpayer level.

#### Box F.7: Overview of methods to estimate the allocation of the personal income tax

Countries	Data	Basic method
BE, DK, DE, IE, FR, LV, LU, HU (from 2009), MT, NL, PL, SI, FI, SE, NO	Data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as a percentage of the total tax base) at the level of the individual taxpayer
UK	Data set of individual taxpayers	Income source specific income tax rates multiplied by net taxable income sources at the level of the individual taxpayer
BG, CY, ES, EL, IT, LT	Income class data based on data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as a percentage of the total tax base) at the level of income classes/tax brackets
CZ, EE, HU (before 2009), AT, PT, RO	Tax receipts data from withholding and income tax statistics	Approach using aggregate withholding tax and final assessment income tax data with certain adjustments.

## CREDITS AND DEDUCTIONS

Income sources are, insofar as it is possible, measured net of tax-base deductions or allowances that are exclusively earned on these income sources (e.g. allowances for savings, expenses incurred in maintaining labour income). This is important, as tax breaks and concessions given in respect of the tax on capital income can be quite substantial, with the result that the estimated fraction for personal income tax raised on capital income can be rather low, and in some cases even negative (e.g. in Denmark and the Netherlands). It is generally attempted to allocate income-specific tax credits (e.g. an additional tax credit that is earned exclusively on income from labour) to the base for splitting purposes to which it relates. Against this, the revenue effects of general tax-base deductions and credits are proportionately allocated across all income sources. Further complications in calculating the bases for splitting arise due to the fact that certain income tax receipts are collected at source and certain tax breaks are granted at source, while others are collected and granted within the framework of the individual taxpayer's tax return. This is particularly an issue with certain components

of capital income (interest, dividends, pensions, etc.). There are further conceptual and practical issues with pensions and the self-employed to which there are no easy answers.

As a result of data set limitations and a degree of inconsistency between the approaches adopted by the Member States (which affects most notably the allocation of income tax to capital and to social transfers and pensions), the accuracy and comparability of the estimates of the ITRs on labour and capital have been somewhat compromised. The sources of these inconsistencies are various. In some Member States, for example, tax-return data are only available at income-class level rather than at taxpayer level. For some countries not all the taxable benefits from social security or old-age pension schemes could be separately identified from the tax-return data. Some Member States could not incorporate the revenue effects of tax-base deductions or tax credits specifically related to the main income sources. Inconsistencies may also arise where Member States permit a joint assessment of the taxable income of the household (e.g. in France before 2001). To give an example, the principal earner of the

household may earn labour income whereas the spouse actually receives social benefits with a relatively lower income. In these cases, however, the same effective tax rate is applied to the taxpayers jointly assessed. There are further conceptual and practical problems with the treatment of pensions for which there are no straightforward solutions.

Some Member States were not able to provide full time-series coverage for all calendar years. In these cases a trend has been assumed using simple linear interpolations, or the fractions were assumed to remain constant. Where the latest year was not available, the previous year's split was used. In reality, changes in the fractions would reflect changes either in the distribution of income or in the tax parameters. Applying linear interpolation seems a valid method only in the absence of major tax reforms.

Apart from certain simplifying assumptions and estimates of the share of personal income tax limited to specific years, this new treatment of the personal income tax is a major improvement on the methodology used prior to the 2003 edition. It is found to be vastly better than an approach based on aggregate data in estimating the tax burden on non-wage income sources (in particular for social transfers and pensions and for self-employment income).

### INDIVIDUAL COUNTRY APPROACHES BY TYPE OF APPROACH

#### (A) Approach using micro-tax-receipts data

- Belgium:** The split of the personal income tax was estimated by the Ministry of Finance using detailed revenue statistics from the national tax administration based on individual tax returns. The data set covers any assessed income, and is exhaustive. In fact, the national tax administration already splits and allocates the aggregate personal income tax revenue raised on the 'global income' to the different income sources on a case-by-case basis, in order to derive entitlements of individual taxpayers to certain tax credits that are related to specific income sources. For example, the tax credits for pensions, sickness or unemployment are limited to the income tax that relates proportionally to the corresponding net income. This allocation of the tax revenue raised on the 'global income' is calculated by multiplying individual tax payments by proportions of the income types in the total taxpayer's 'global income', as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. Subsequently, the estimated fractions of the aggregate personal tax revenue that is raised on the selected income types

depend on a proportional division of the personal income tax that is due on the 'global income' and the income tax due on 'distinct income' sources that are taxed separately. The resulting fractions are consequently applied to the sum of revenues from advance payments on earnings, advance payments of tax on self-employed persons and the amount of the final income tax assessment. The revenue from withholding tax on income from movable capital and real-estate tax is not included in the above calculations; it is directly assigned to the capital income.

- Denmark.** The split of the personal income tax was estimated by the Ministry of Taxation using a microsimulation model that is based on a sample of micro (taxpayer-level) data. The model incorporates the information on withholdings/prepayments and final income tax returns. The model is updated annually, and is used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The model also covers other legislative areas, such as unemployment benefits, housing subsidies, social assistance and so on. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. By including net interest payments in the tax base of capital, for example, the Ministry of Taxation has taken into account the way the tax relief for mortgage interest payments and other interest payments on loans reduces the tax base of capital. This explains why the estimated part of capital income may be lower than zero. The method takes into account that from 2001 onwards negative capital income can only be deducted in the local income taxes (and from 2007 the so-called healthcare contribution as a consequence of the municipal reform), and that from 1998 to 2001 the after-tax value of the deduction for negative capital income was gradually eroded. The so-called share income (which is taxed separately) is allocated directly to the capital income part. As regards employed labour income, it should be recognised that in 1995 and 1999 wage income was taxed as follows: on the one hand the tax base for the municipal income tax and the lower-limit central government tax was wage income less transport expenses and unemployment insurance contributions; on the other hand the tax base for the so-called middle bracket and top bracket income tax was the part of the wage income — without any reduction for expenses — that exceeded a certain amount. If one reduces the tax base with deductible 'wage expenses' then the part of the mean limit and an upper limit income tax that is attributed to wage income is too small, whereas if it is not taken into

account the part of the municipal income tax and lower-limit central government tax that is attributed to wage income is too big. The Ministry of Taxation has chosen the latter approach as it is believed that the bias will be the smallest in this case.

- Germany:** The split of the personal income tax was estimated by the Federal Ministry of Finance using a microsimulation model. This model is based on a representative sample of micro (taxpayer-level) tax-return data that is used for tax-forecasting purposes and for pre-assessing the consequences of changes in income tax legislation. In addition, the model allows the assessment of the solidarity tax, child benefits, the church tax and social contributions. The simulation model incorporates the information on withholdings/prepayments and final income tax returns (in Germany nearly every private household liable to income tax must file an income tax return; employees only paying wage withholding tax are also included in the sample). The calculations do not take into account child benefits and tax-free cash grants for acquiring or constructing new occupational dwellings, which are credited against the income tax liability. These transfers are deemed to be separate transfers in the context of social policy programmes. Basically, personal income tax payments are multiplied by the selected income sources at the micro level, as outlined above. The income sources are measured net of tax-base deductions that are exclusively earned on these income sources. Germany employs a comprehensive income tax base. There are no income-specific rates such as lower flat rates on income from capital investment, as in countries with dual income tax systems, nor does Germany grant lower tax rates or tax credits on low wages. However, the tax base may be largely offset by income-specific allowances (such as the savings allowance), tax incentives or arrangements in computing income, but these effects are captured within the calculations because the average effective tax rate is multiplied by the net taxable income sources.
- Ireland:** The split of the personal income tax was estimated by the Inland Revenue using an exhaustive data set with micro (taxpayer-level) tax-return data. The data set covers all taxpayers for which a return was received. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. However, because there are some taxable personal income components that are taxed at a flat rate only, there is no actual split of tax revenues raised on these particular income components. The tax raised on such components is directly calculated from the tax-return data. At this stage the income types are not yet measured net of tax-base deductions that are exclusively earned on
- these income types. This could be done in future updates of the split of the personal income tax.
- France:** The split of the PIT was based on a sample of around 500 000 tax declarations (2 % of the total). The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income. The income types are measured net of tax-base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types (e.g. the payable tax credit, the *prime pour l'emploi*, to encourage low-paid and low-skilled workers to resume active employment). It is worth noting that France employs a joint assessment of the taxable income in the household. For example, the principal earner in the household may earn labour income whereas the spouse receives social benefits, but the total amount of personal income is jointly assessed. In the calculations for the split of the personal income tax, however, in this case the same effective tax rate is applied to the partners jointly assessed. For the 2001-2004 period data provided by the French authorities also include taxes paid on transfers. For the 1999-2000 period this was only possible if the household income included salary or self-employed labour revenues. In order to maintain comparability and consistency in the time series the split for 1999 and 2000 has been adjusted. Assuming that the changes in the shares from 2000 to 2001 are only due to the introduction of the category 'transfers', the absolute changes for the other three categories have been calculated accordingly and deducted from the original values provided. For the period since 2012 the PIT split computation has been further refined. The split is now computed according to the breakdown of net taxable income (and not the reported income). For example, for salaries and wages it is the amount once the deduction for business expenses is taken into account. The new ESA 2010 is applied to the split calculation, with refundable tax credits now included in public expenditure instead of lowering the PIT amount. Real-estate capital gains and the mandatory standard deduction (PFO, *prélèvement forfaitaire obligatoire*) are also taken into account and are directly assigned to the category "Capital tax on income of households". Finally, in order to have a precise breakdown of D51A by economic function, a different split is computed for each tax concerned by the split (D51AA-other taxes, D51AC-CRDS, D51AD-CSG, D51AF-other social levies, D51AG-personal income tax). These corrections introduce a break in the PIT series for France, notably for the shares of capital income of households and the self-employed, although the total share of capital remains almost unchanged.

- Latvia:** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data from personal income tax returns and notifications, in accordance with the individual taxpayers' data. The notifications of personal income tax were used to calculate personal income tax revenue from the employed labour income, the tax on pension payments and the tax on capital and capital gains. Information on the personal income tax paid by the self-employed was derived from the declaration of annual income. The total PIT revenue is already shown in net form, i.e. the PIT repayments made by the State Revenue Service are already taken away.
  - Luxembourg:** The split of the personal income tax was estimated by the National Statistical Office using detailed revenue statistics from the national tax administration (Administration des contributions directes) based on exhaustive household tax returns (in Luxembourg PIT is based on family taxation) and on withholding revenues on employed labour and transfers. For the tax returns part, the method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. Then the withholding revenues are considered, because it is not mandatory to compile a tax return if there is only employed labour or pension income. Since the distinction between withheld amounts raised on employed labour and pension income is not available, data from the social security organisations were used. When only the total amount withheld was available from a social security organisation, the average rate of contribution was used as a proxy.
  - Hungary** (from 2009): The split of the personal income tax is based on a combination of a microsimulation using all individual tax returns and a correction on the aggregate figures from the microsimulation model. First the distribution of the PIT revenue attributed to the four income types is derived for each individual, then it is aggregated across all taxpayers. Finally, PIT on incomes taxed at source (they include fringe benefits and most of the taxed interest income, and are not reported in the annual tax returns and were not included before 2009) is added to the relevant categories and the final PIT split is calculated from these revenue figures.
  - Malta:** The split of the personal income tax is based on the actual data available at the local tax authorities through the individual returns. When returning their annual declarations, all taxpayers are obliged to correctly indicate the exact source of their income on their individual tax form. This information is then captured at micro level, and is used to compile the figures submitted in the national PIT questionnaire. There is no further extrapolation of the data, except in the case of withholding taxes on capital. Since
- the withholding tax is a flat percentage, this figure has been obtained based on the revenue generated from this particular source.
- Netherlands:** The split of personal income tax is estimated by the Ministry of Finance using an updated microsimulation model that is based on a sample with micro (taxpayer-level) data. For the 2016 edition, some methodological changes were made, most notably regarding compulsory payments for the Cure Insurance Act that are now included in the split of the social contributions. In order to ensure a consistent series over time, the split of the personal income tax has been recalculated for all years since 2002. The microsimulation model used covers the combined tax burden of wage withholding tax, personal income tax, social contributions and wealth tax. The method multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. In the Netherlands, the lowest two income tax rates consist of personal income tax and social contributions; the highest two rates consist solely of personal income tax. The split has therefore been computed for both personal income tax and social contributions (which are in principle levied on all taxable personal income types). The income types are measured net of tax-base deductions that are exclusively earned on these income types. The compulsory net payments to the healthcare fund are split based on the number of people with employed labour, self-employed labour and transfers and are attributed to the social contributions. A special provision applies to the capital income of owner-occupied property. This is taxed at a notional rental value, which represents the balance of revenue and expenses connected with the use of the dwelling, and is assessed using statutory tables. As normal expenses are included in the notional rental value, no expenses other than mortgage interest and ground rent may be deducted. The deduction for mortgage interest payments explains why the estimated part of capital income is negative.
  - Poland:** The split of the personal income tax was estimated by the Ministry of Finance. Poland has a progressive tax system, hence the estimate is obtained with a bottom-up methodology, starting from taxpayer-level data and the aggregating the results. For taxes levied as lump sums, the method used simply multiplies the individual tax due by proportions of the income types in total taxpayer income. The income types are measured net of estimated social contributions. Adjustments were made for married couples' tax returns (their joint income was used in the calculations). Owing to an important reform in 1999, which introduced tax-deductible health insurance contributions, there are two different methodologies for the years 1995-1998



and 1999-2004. For the years after 1999, the Ministry of Finance arrives at the PIT due by subtracting the amounts due as health insurance contributions from the total revenue, and the residual then represents the amount due for the PIT. The amounts due for the health insurance contributions are then split across economic functions and reintroduced in the PIT split so that the final PIT split given is homogeneous across the entire time period.

- Slovenia:** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data sets for individual taxpayers, except in the case of pensions. As most of the PIT from pensions is only accounted for but not collected, the PIT from pensions is subtracted. Actual PIT collected from pensions is very close to prepayment of PIT from pensions during the year. Therefore, these prepayments are added to PIT from the transfer and pensions category. The method multiplies PIT payments by fractions of net taxable income sources (as a percentage of the total tax base) at the level of individual taxpayers. The allowances were deducted at the individual level (except in the case of pensions). In 2006, major changes in the PIT system were introduced — a schedular system for capital income was introduced and tax prepayments became final payments. This reform resulted into two different sets of data for 2006: accrual individual data for employed labour income, self-employed income and social transfers and pensions; and cash cumulative data for capital income.
- Finland:** The split of the personal income tax was estimated by the Ministry of Finance using a microsimulation model that is based on a sample of micro (taxpayer-level) data. The information is collected by Statistics Finland. The model is updated annually, and is used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax-return data. The income types are measured net of tax-base deductions that are exclusively earned on these income types. The statistical information on dividend income in the model contains both the dividend income of the self-employed, which is treated as the capital part of the income, and the dividend income from investors, which is not income from self-employed labour but capital income from, for example, owning shares in a listed company. The statistical information is split into dividend income from self-employment and dividend income from
- savings and investments using an estimate. Since the year 2002 the method of splitting dividend income between dividends from listed companies and the dividends of the self-employed owners has been improved. Mortgage interest payments are not deducted from the capital income, since no rental value taxation of income from homeownership is applied.
- Sweden:** The split of the personal income tax was estimated by the Ministry of Finance using microsimulation models that are mainly based on administrative sample data. The models are updated annually, and are mainly used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax-return data. The income types are measured net of tax-base deductions that are exclusively earned on these income types. An alternative way to describe the method is to say that the individual specific average effective income tax rate is calculated to split the personal income tax across different taxable income sources. Note, however, that these average effective tax rates are computed while incorporating the revenue effects of tax credits that are exclusively earned on the selected income sources. The revenue effects of general tax credits for all taxpayers are proportionally allocated across all selected income sources.
- Norway:** The split of the personal income tax was estimated by the Ministry of Finance using a microsimulation model called LOTTE. The model is based on a sample from the household income statistics of Statistics Norway. The personal income tax system has two tax bases: personal income, from which no deduction may be made; and ordinary income. Ordinary income includes all types of taxable income from labour, transfers, business and capital. Certain costs and expenses, including interest paid on debt, are deductible in the computation of ordinary income. Dividends are regarded solely as capital income in the calculations. With the exception of the standard allowance, the basic allowance and the allowance for gifts to voluntary organisations, all allowances are entirely allocated to one income source. The basic allowance is calculated as a certain percentage of wage and pension income with a lower and upper limit. In the calculations, the basic allowance is divided according to the size of wage and pension income, respectively, for each individual. Some basic allowance is

reported separately for spouse supplementary pensions, child alimonies and pensions. These are allocated to transfer income. The allowance for gifts to voluntary organisations is a general allowance and is as such divided on all income sources. The sub-central and the central government income bracket tax are separated between the relevant income sources (labour, self-employed and transfer). The labour and transfer component in gross income is identified by the LOTTE model. Self-employed income is more difficult to identify because of some special limitation rules for this category of income included in the personal income tax base. Actual self-employed income may therefore be higher than the taxable self-employed income included in the gross personal income tax base. However, by hooking the LOTTE model to total gross personal income reported in the tax statistics, it is possible to identify the self-employed income in the tax base (by subtracting labour and transfer income from total gross personal income).

### (B) Approach using both micro and aggregate tax-receipts data

The method employed in the United Kingdom is based on combining micro and aggregate tax-record data. Also, unlike the methods outlined above, the method does not assume that the individual taxpayer has the same average effective income tax rate over all income sources. Instead, income-source-specific tax rates are multiplied by the selected income sources at the taxpayer level.

- United Kingdom:** The split of the personal income tax was estimated by Her Majesty's Revenue and Customs using a microsimulation model and aggregate tax-receipt data. The microsimulation model incorporates the information of withholding taxes (PAYE), self-assessment tax returns and claims by non-taxpayers for overpaid tax deducted at sources. The method does not assume that the individual taxpayer has the same average income tax rate over all selected income sources. Instead, income-source-specific tax rates are computed, because the personal income tax law prioritises the order of different types of income. For example, labour income is at the bottom of the taxable income and dividend income is treated as the top slice of the taxable income. The total tax liability that results from the microsimulation model, grossed up to the total taxpayer population for sampling, does not exactly correspond to the total recorded tax receipts from macro-tax-receipt data, due to differences in definition and sampling errors. The main differences between the micro- and macro-tax-receipt data occur because some components (i.e. company income tax and unallocated tax receipts) are not modelled. Also, there are various repayments of

personal income tax that are made directly at source and are not captured in the model data, including payments to pension funds, charities, special savings schemes, life-insurance relief, mortgage interest relief at source, child tax credits, working tax credits and vocational training relief. These elements of the macro-tax-receipt data have also been allocated across the selected income types, whenever this was possible.

### (C) Approach using tax-return data aggregated at the level of income classes or tax brackets

In some Member States tax-return data is used that is aggregated at the level of a number of income classes or tax brackets. Basically, the recorded personal income tax payments are multiplied by the selected income types over the sum of the taxable personal income sources at the level of income classes or tax brackets. This approach thus implicitly assumes that a (common) average effective tax rate applies to all selected income types at the level of the income class. The corresponding estimates are consequently aggregated to obtain the estimate of the split of the personal income tax. Calculations by Italy have shown that differences from using either macro-tax-return data or microdata aggregated by income classes turn out to be significant for the taxable personal income types that are less important from a quantitative point of view. Although the method cannot provide the degree of accuracy of micro (taxpayer-level) data, it is believed that is likely to capture the effects of progression of the personal income tax system and the distribution of income sources across different groups of taxpayers.

- Bulgaria:** The split of the personal income tax was calculated by the Ministry of Finance using information from the tax returns filed at the National Revenue Agency, representing aggregated microdata per tax return. The tax base of the different types of income besides labour income is divided over the total tax base, and the ratio serves as a weight to measure the share of the relevant income in the total tax due. The sum of the weighted tax revenues is the tax due for all income except labour income. For employees receiving only labour income, the PIT is withheld by the employer. The share of every type of non-labour income mentioned previously is applied to the cash revenues from all types of income besides labour income. The revenues from labour income and from non-labour income form the total revenues. The share of the labour-income revenues in total PIT revenues is known, the share of the total non-labour-income revenues in total PIT revenues is also known, along with the share of each type of non-labour income within the total non-labour-income revenues. The relevant shares serve as the PIT split.

- Greece:** The split of the personal income tax was estimated by the Ministry of Finance in cooperation with EL.STAT and Professor Geogakopoulos from the Athens University of Economics. The calculations were based on data from personal income tax returns, which were grouped by category of income and tax bracket. Basically, the method multiplies tax payments by proportions of the income types in the total taxpayer income, as outlined above, but aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In order to split between income from employed labour and transfers, data from the General Secretariat of Information Systems were used. The final percentages are comprehensive of tax on savings, which is included in category D.51a in addition to tax revenue from personal income tax; the total amount of this category constitutes tax on capital and, given that this tax is not calculated on the total income of households, it was added to income tax from capital in the calculations.
- Spain:** The split of the personal income tax was estimated by the Ministry of Finance, and the methodology was revised as of 2010. The estimates cover not only the population of PIT taxpayers — those who submit a PIT return — but also those PIT taxpayers not directly obliged to do so but whose contribution to the tax is made only through monthly withholding taxes and advance tax payments. The allocation of tax liabilities arising from earned income — wages and social benefits — is made directly through observed advance tax-payment data files rather than by calculating the weights based on the values of such income in accordance with the Spanish national accounts, as had been done until 2010. This latter change appreciably affects the final estimates, and now reflects much more accurately the allocation of each of those income sources, since, as noted repeatedly in previous years, national accounts data overstate the tax burden of pensions and other social benefits in the PIT. This is because it is not possible to deduct those pensions exempt from the tax, and furthermore under the former methodology it was not possible to take into account the different effective tax rates applied to both salaries and pensions, given that pensions usually pile up in lower income levels and therefore their taxation is substantially lower when applying a progressive tax schedule. Therefore, as of 2010 only tax data provided by the Spanish Tax Administration is used. The methodology is divided into three basic stages: (1) the final tax liability (by income sources) from PIT filers is directly obtained from tax-data records broken down into 47 income brackets; (2) for non-PIT filers the final PIT tax liability distribution is obtained as the difference between the total amount of periodic withholding tax payments (filers and non-filers) and the advance payments of the latter obtained through annual tax returns submitted by third parties; (3) the allocation of final tax liabilities arising from earned income among wages/salaries and social benefits is directly obtained through the annual observed tax statistics covering the whole tax population (filers and non-tax filers) related to periodic withholding and advance tax payments, and according to their own weight.
- Italy:** The split of the personal income tax was estimated by the Ministry of Finance using a microdata set containing IRPEF tax-return data for all taxpayers. Instead of computing an average tax rate for each individual taxpayer, the information was allocated to 35 classes of gross income. Basically, the recorded personal income tax payments were multiplied by the selected net taxable income sources over the sum of the net taxable income sources at the income class level. The income types are measured net of tax-base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types. In addition to the recorded IRPEF tax revenues, IRPEF payments received by the treasury on denominations other than IRPEF were incorporated into the calculations. These include tax on dividend distributions and dividend withholdings, which were directly allocated to the capital income category. Since 2015, the labour cost concerning permanent contract workers has not been included in the IRAP tax base. The IRAP split is estimated on the basis of tax returns, therefore taking into account the labour cost deduction. On the other hand, 2015 IRAP revenue data may not fully reflect the legislative change because of the tax advance payment system. IRAP revenues will probably decline substantially in 2016. Therefore, the capital component amount of IRAP will be overestimated in 2015 and underestimated in 2016.
- Cyprus:** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on tax-assessment data, which were grouped by category of income and by tax bracket into 26 income classes. The recorded personal income tax payments are multiplied by the taxable income sources for each class and then divided by the aggregate taxable income of the class. The income types are measured as net taxable personal incomes. All deductions have been allocated to the correct base class and category for the purposes of the split. The personal allowances have been allocated in proportion to the income sources.
- Lithuania:** The split of the personal income tax was estimated by the Ministry of Finance utilising data from the State Tax Inspectorate. Data coverage is very high (99.9% to 100% of actual payments by the different revenue group of personal income

tax). Lithuania's calculations are simplified by the existence of a dual rate system for earned and unearned income. The categorisation of income taxes allowed most elements to be allocated to their economic functions without the need for further individual or income class breakdowns. The split of personal income tax calculation breaks down the total amount of the tax refund across the various revenue groups. Payments from non-employment related or n.e.c. income were attributed to the payments from capital and income from individual activities, in proportion to the interrelation between respective incomes calculated according to tax-return data. Adaptations to the methodology were made from 2002 to 2003 as a result of changes in the legislation that allowed deductions for life-insurance and pension contributions and for certain interest payments. Note that for the year 1999 data limitations required a special estimate that was based on a different methodology.

Taxes and social contributions paid by the self-employed are allocated to the capital and business income category <sup>(23)</sup>. Italy proposed to split tax revenues from income of self-employed in 80 % and 20 %, because most of the self-employed in Italy are more comparable to dependent employed workers. The 80 % are related to labour and the 20 % are linked to capital income of the self-employed. The mixed income of the self-employed should be split accordingly. Social contributions of the self-employed are attributed to labour in the Italian method.

### (D) Approach using aggregate withholding tax and final assessment income tax data with certain adjustments

In some Member States the estimates of the split of the personal income tax were computed on the basis of aggregate statistics of withholding tax and the final personal income tax by assessment.

- **Czechia:** The split of the personal income tax was estimated by the Ministry of Finance. Three PIT accounts exist: the first, wage tax withheld by the employer, is purely labour; the second, withholding tax, is presumed to be purely capital; and the tax paid per tax return was split. The calculations were based on data from personal income tax returns, which were grouped by category of income and by tax bracket into 20 classes. The method multiplies tax payments by proportions of the income types in the total taxpayer income, aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In calculating the split between income from employed labour and

transfers, it was found that almost all the transfers were tax exempt (0.001 % of the total PIT revenue) so all were allocated to employed labour. All deductions have been allocated to the correct base class and category for the purposes of the split.

- **Estonia:** The split of the personal income tax was estimated by the Ministry of Finance using micro-level data from the income tax returns and withholding tax statistics. Different approaches were used for determining the PIT splits depending on data availability. Thanks to the very good quality and detail of the data for 2004, the split for that year is the most thorough. Firstly, withholding tax returns were used to derive the split in the case of resident natural persons who did not submit the 2004 income tax return. As in the case of withholding tax returns, the income is already divided between 19 different income categories; the data was grouped into income from labour, capital and transfers. Secondly, withholding tax returns where payments to non-resident natural persons are declared and divided into 11 different income sources were used, and the PIT split obtained. In both cases the permitted deductions are taken into account in finding the PIT split. In the third step, based on the income tax returns, PIT from self-employed labour was first estimated. As from 2004, the increased basic exemption in event of pension is declared on the income tax return; it was assumed that only resident natural persons who are entitled to pensions declare it and would be able to use this deduction. In the case of other income sources, i.e. income from Estonia, gains from transfer of property, other income and income from abroad, all the deductions (including the basic tax allowance) were allocated proportionally over the income sources, except the special deduction for self-employed persons in agriculture, which was allocated to their income. The split for the years 2001-2003 was made based on withholding tax returns of non-resident natural persons and on income tax returns. The estimates concerning 1996-2000 were made based solely on the income tax returns data.
- **Hungary (before 2009):** The split of the personal income tax was estimated by the Ministry of Finance using aggregate statistical information from individual personal income tax returns and the declarations of enterprises on withholding tax. The share of the personal income tax on labour is related to the total revenue from the personal income tax by the deduction of shares pertaining to capital and to self-employed income together with a weighted proportion of the tax credits from the latter.

<sup>(23)</sup> Except the income and taxes of 'continuous and coordinated collaborations' that are allocated to the labour category. The income of these self-employed workers is treated, for tax purposes, as income of employed workers.

- Austria:** The split of the personal income tax was estimated by the Ministry of Finance using statistical information from the wage withholding tax and the final income tax by assessment. Taxes raised on income from employed labour are withheld by the employer at source, and the wage tax system is designed to approximate the final personal income tax as closely as possible, but in some cases certain repayments have to be made by the tax administration. This can, for example, occur if the taxpayer receives income from several jobs or pensions during a single year, or if there are different payments per month or deductions for special expenses, etc. As these repayments concern only wage taxpayers, the total net amount of the repayments was deducted from the total recorded wage tax, and the recorded income tax was adjusted accordingly. Also, the income from employment includes income in the form of social transfers and pension benefits received. The recorded revenue of the wage tax was also corrected for the relevant amount to arrive at the fraction of income tax levied on labour income. The revenue of the personal income tax by assessment largely reflects entrepreneurial income and income from capital. The (corrected) recorded revenue from the personal income was split between the two sources, using tax-return data aggregated at the level of a number of income classes, as outlined above.
- Portugal:** The split of the personal income tax was estimated by the Ministry of Finance using information from personal income tax returns, except for the amount of tax raised on capital income, which was estimated using information on both withholding taxes and personal income tax returns. The estimates are based on three data sets: (1) aggregate net taxable incomes by category of income; (2) tax liabilities by category of income or groups of categories, depending on the type of tax returns — some households only earn income from one category of income (e.g. income from labour), so the tax liability is directly imputable to that category, but other households simultaneously earn income from more than one category (e.g. income from labour and income from self-employed labour); (3) aggregate data from withholding tax returns relating to incomes subject to a final withholding tax, which, in general, are not reported in tax returns (e.g. interest on bank deposits). The split of the personal income tax was estimated according to the following procedure. As the first step, the tax liability of households with one source of taxable personal income was directly allocated. As the second step, the net taxable incomes of households with one source of income were subtracted from the

aggregates of the net taxable incomes by category of income. Third, the aggregate tax liability of households that earn more than income was split. This split was made in proportion to the aggregate taxable incomes for each category that resulted from the second step. In this step it was thus assumed that all categories of income are subject to a common average effective tax rate. Finally, the revenue from the final withholding tax was added to the relevant categories. It should be noted that this assumes that none of the income subject to a final withholding tax is reported in the tax return and so could result in double counting. However, in practice, it is believed that the amounts concerned are not of great magnitude.

- Romania:** The split of personal income tax was estimated by the Ministry of Finance in collaboration with the national statistical office using aggregate statistical information on the general personal income tax revenues and the afferent taxable base, divided among the relevant categories.

#### ESTIMATES OF THE SPLIT OF PERSONAL INCOME TAX

The following tables present the resulting estimates for the split of the personal income tax. Looking at the estimates there are some noticeable differences, in particular for the income tax allocated to capital and social transfer and pension benefits. By including net interest payments in the tax base of capital, for example, some Member States (e.g. Denmark and the Netherlands) have taken into account the way the tax relief for mortgage interest payments and other interest payments on loans effectively reduces the tax base of capital. This explains why the estimated fraction for personal income tax raised on capital income is sometimes relatively low (or even negative) for a number of Member States. In some Member States such deductions are less significant or non-existent, while others were unable to take the revenue effects of such specific tax-base deductions yet into account. Also, some Member States were unable to estimate the amount of personal income tax on (taxable) social transfers, while others could not distinguish between different types of pension benefits. Inevitably this may have had some consequences for the implicit tax rates on labour and capital. The estimates for the amount of personal income tax allocated to capital income and to social transfers and pensions would benefit from future work. What is also noteworthy from the table is the fact that the personal income tax revenue allocated to (employed) labour income appears to be relatively low in Greece and Poland.

**Table F.1: Personal income tax revenue allocated to employed labour income**  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
BE	76.7	76.7	77.0	77.3	77.6	77.9	78.0	78.1	77.3	77.0	76.1	75.3	73.9	73.9
BG	87.8	85.6	84.1	84.8	82.5	86.5	87.7	85.7	85.6	86.4	87.4	87.8	88.5	88.6
CZ	82.1	86.7	89.0	89.5	93.0	93.1	96.2	95.3	95.4	95.5	96.9	95.5	95.5	95.7
DK	73.7	72.6	72.6	72.8	75.9	75.0	71.9	71.6	71.2	69.4	68.0	67.5	68.1	68.1
DE	75.0	72.1	71.9	70.3	71.2	73.2	72.7	72.7	72.7	72.8	72.6	72.5	71.7	72.0
EE	90.2	86.4	88.6	90.4	90.4	89.3	88.8	89.2	90.7	91.2	91.3	90.7	90.9	90.9
IE	80.4	80.4	80.4	80.5	80.5	80.5	80.5	82.9	83.4	83.2	83.7	80.9	83.6	83.6
EL	50.7	51.9	51.0	50.7	50.0	50.3	50.5	47.7	50.2	50.2	50.2	50.2	50.2	50.2
ES	70.9	69.9	67.2	68.2	70.9	72.4	73.0	72.1	70.7	69.5	68.4	67.6	67.3	66.6
FR	59.3	59.4	58.2	58.4	58.1	57.8	54.2	54.2	56.8	55.4	55.4	55.2	55.8	55.8
HR	79.3	80.7	82.3	83.5	84.3	85.1	84.7	84.9	83.6	80.4	80.4	76.3	75.0	75.0
IT	55.4	55.2	54.4	54.4	55.6	55.1	54.7	54.5	55.0	54.4	53.5	53.9	53.8	53.8
CY	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5
LV	97.2	95.5	95.7	96.6	96.3	94.4	89.0	87.1	87.1	86.8	86.1	86.5	85.8	84.7
LT	91.3	90.1	89.6	88.0	86.2	84.3	85.9	85.4	85.8	86.3	85.5	84.9	83.3	83.3
LU	72.6	72.3	72.8	71.8	74.5	73.3	73.4	72.7	72.5	73.7	73.4	73.9	73.5	73.5
HU	86.3	86.2	85.6	79.6	82.8	79.4	82.8	82.8	84.4	84.0	83.9	84.1	83.8	84.0
MT	69.4	68.4	69.5	69.2	69.7	69.3	69.7	69.8	70.4	70.3	70.5	69.7	70.4	74.1
NL	71.6	70.8	70.3	69.6	68.7	73.2	71.4	72.4	71.7	69.5	63.9	66.7	66.2	61.8
AT	60.7	61.1	62.2	62.8	63.1	62.0	61.7	62.5	62.6	62.2	61.7	61.7	60.3	60.3
PL	53.1	51.5	50.1	45.0	49.3	48.4	48.9	47.8	48.5	47.7	48.0	47.3	47.9	47.8
PT	63.7	63.5	63.6	60.6	58.9	59.1	61.2	59.1	54.8	55.6	55.4	57.3	59.0	59.0
RO	63.4	69.0	69.2	68.9	67.1	68.6	74.3	73.0	73.7	74.1	66.9	64.1	58.7	65.0
SI	90.0	89.4	87.6	82.2	83.7	87.2	87.8	87.9	86.4	89.8	88.4	87.3	88.0	88.0
SK	82.6	84.8	85.4	86.5	88.1	93.9	94.3	93.8	94.4	93.8	93.9	94.3	95.0	96.4
FI	68.8	68.2	67.3	66.3	69.1	69.1	67.3	66.7	66.4	65.5	63.5	62.3	61.8	61.0
SE	68.4	68.3	66.3	66.3	69.8	68.9	69.1	71.6	71.6	70.9	70.2	68.6	68.6	68.6
UK	73.6	73.7	73.1	73.0	72.2	73.2	74.8	75.5	74.7	73.7	73.1	71.1	72.4	72.3
NO	75.6	73.6	75.0	73.6	74.9	73.4	72.7	73.6	73.6	73.9	73.6	68.4	70.1	70.1

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

**Table F.2: Personal income tax revenue allocated to income of the self-employed**  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
BE	12.3	12.3	12.4	12.2	12.0	11.8	12.1	11.9	12.0	12.2	13.0	13.2	13.7	13.7
BG	10.1	11.9	11.8	11.5	11.0	8.4	8.7	10.4	10.8	10.2	9.3	8.8	8.6	7.8
CZ	15.1	10.8	8.8	8.2	4.6	4.6	1.9	2.5	2.3	2.1	0.9	2.0	2.2	1.9
DK	5.2	5.5	5.5	5.5	4.3	4.0	4.3	4.3	4.0	4.4	4.9	4.8	4.9	4.9
DE	18.3	20.8	20.3	21.4	19.7	18.3	20.5	20.5	20.3	20.0	20.1	20.0	20.6	20.1
EE	1.8	2.0	2.1	1.5	1.3	1.0	1.1	1.6	1.3	0.9	0.8	0.8	0.7	0.7
IE	11.4	11.4	11.4	11.2	11.2	11.2	11.2	9.5	8.6	8.7	8.7	8.5	8.8	8.8
EL	23.2	20.3	20.2	19.7	19.5	17.8	16.2	20.7	15.0	15.0	15.0	15.0	15.0	15.0
ES	12.5	11.7	10.9	10.9	9.1	7.9	7.9	7.4	7.6	7.7	8.0	8.7	8.8	9.1
FR	16.8	16.8	15.7	15.4	14.8	14.2	14.9	14.9	10.5	10.0	9.8	9.9	9.5	9.5
HR	6.8	7.8	6.2	5.5	5.1	4.3	4.2	4.3	4.3	5.4	4.8	5.2	5.1	5.1
IT	17.7	17.3	18.2	18.4	16.8	15.2	15.2	15.3	15.1	14.6	14.5	14.5	14.5	14.5
CY	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
LV	0.3	2.6	2.6	2.5	1.7	2.0	3.2	3.3	3.1	2.7	2.9	2.6	2.7	2.6
LT	1.4	1.3	3.1	3.2	3.4	4.1	2.6	2.6	3.4	3.3	3.5	3.1	3.4	3.4
LU	10.2	9.0	9.6	9.0	6.9	9.5	8.4	8.8	8.1	8.6	9.3	9.1	11.1	11.1
HU	3.6	3.4	3.3	3.1	3.1	3.3	3.8	5.5	5.6	5.7	5.5	5.6	5.3	4.9
MT	8.1	8.4	8.0	8.6	7.9	7.8	7.6	7.4	7.2	7.2	7.3	7.6	7.8	6.7
NL	22.2	23.6	23.0	23.8	26.2	20.6	21.3	19.7	18.7	19.9	24.1	18.6	18.2	22.3
AT	18.4	18.4	16.8	16.2	15.5	16.8	16.6	15.7	15.2	15.5	15.9	16.0	18.5	18.5
PL	24.6	24.9	25.0	30.4	28.5	27.7	27.1	27.9	26.2	26.3	27.8	29.0	29.4	30.5
PT	9.2	9.1	8.9	9.1	8.3	7.6	7.4	6.2	5.8	5.7	5.6	5.6	6.0	6.0
RO	3.8	4.1	4.8	5.4	5.8	4.3	4.8	4.6	4.4	4.6	4.2	3.7	2.9	2.7
SI	5.3	5.5	5.0	7.0	6.0	4.7	4.2	4.0	3.6	3.7	4.2	4.0	3.9	3.9
SK	15.0	13.7	12.8	11.6	10.1	4.6	4.2	5.0	4.3	4.7	4.8	4.6	3.9	2.6
FI	7.8	7.6	7.7	7.9	7.2	7.2	6.9	7.5	7.5	7.3	7.8	7.1	7.2	7.5
SE	2.8	3.3	2.7	2.7	2.7	2.6	2.6	2.7	2.6	2.4	2.3	2.3	2.2	2.3
UK	13.2	12.7	12.7	12.3	12.5	11.5	11.3	11.0	10.7	10.6	10.6	10.4	10.4	10.4
NO	8.8	9.9	7.8	7.9	7.1	6.9	6.9	7.0	6.7	6.3	6.2	5.9	6.0	6.0

*NB:* The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

**Table F.3: Personal income tax revenue allocated to social transfers and pensions**  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>BE</b>	<b>12.2</b>	<b>12.2</b>	<b>12.3</b>	<b>12.9</b>	<b>13.5</b>	<b>14.1</b>	<b>14.2</b>	<b>14.5</b>	<b>14.6</b>	<b>14.1</b>	<b>15.0</b>	<b>15.4</b>	<b>15.8</b>	<i>15.8</i>
<b>BG</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>CZ</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>DK</b>	<b>23.2</b>	<b>22.6</b>	<b>22.2</b>	<b>21.5</b>	<b>22.2</b>	<b>25.0</b>	<b>24.5</b>	<b>25.2</b>	<b>25.5</b>	<b>25.9</b>	<b>26.2</b>	<b>25.5</b>	<b>25.0</b>	<i>25.0</i>
<b>DE</b>	<b>2.8</b>	<b>3.2</b>	<b>3.3</b>	<b>3.3</b>	<b>3.3</b>	<b>3.5</b>	<b>3.8</b>	<b>3.8</b>	<b>4.0</b>	<b>4.0</b>	<b>4.1</b>	<b>4.2</b>	<b>4.4</b>	<b>4.5</b>
<b>EE</b>	<b>6.0</b>	<b>5.9</b>	<b>5.0</b>	<b>3.9</b>	<b>5.2</b>	<b>8.4</b>	<b>8.2</b>	<b>6.8</b>	<b>6.2</b>	<b>5.9</b>	<b>5.9</b>	<b>5.7</b>	<b>6.0</b>	<b>5.8</b>
<b>IE</b>	<b>0.9</b>	<i>0.9</i>	<i>0.9</i>	<b>0.9</b>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<b>1.9</b>	<b>2.0</b>	<b>2.2</b>	<b>2.2</b>	<b>2.0</b>	<i>2.0</i>	<i>2.0</i>
<b>EL</b>	<b>14.1</b>	<b>16.0</b>	<b>17.0</b>	<b>18.1</b>	<b>19.1</b>	<b>20.6</b>	<b>22.1</b>	<b>19.7</b>	<b>23.1</b>	<i>23.1</i>	<i>23.1</i>	<i>23.1</i>	<i>23.1</i>	<i>23.1</i>
<b>ES</b>	<b>6.3</b>	<b>6.6</b>	<b>6.6</b>	<b>6.2</b>	<b>6.6</b>	<b>7.4</b>	<b>8.9</b>	<b>9.8</b>	<b>10.9</b>	<b>11.9</b>	<b>12.3</b>	<b>12.1</b>	<b>12.4</b>	<b>12.2</b>
<b>FR</b>	<b>17.3</b>	<b>16.5</b>	<b>16.7</b>	<b>16.9</b>	<i>17.7</i>	<b>18.5</b>	<b>20.0</b>	<i>20.0</i>	<b>17.0</b>	<b>17.6</b>	<b>18.2</b>	<b>18.5</b>	<b>18.5</b>	<i>18.5</i>
<b>HR</b>	<b>2.3</b>	<b>2.1</b>	<b>2.4</b>	<b>2.6</b>	<b>2.8</b>	<b>2.9</b>	<b>3.0</b>	<b>2.5</b>	<b>2.9</b>	<b>3.2</b>	<b>3.1</b>	<b>2.4</b>	<b>2.4</b>	<i>2.4</i>
<b>IT</b>	<b>22.4</b>	<b>22.8</b>	<b>22.6</b>	<b>22.0</b>	<b>22.5</b>	<b>24.4</b>	<b>24.9</b>	<b>25.5</b>	<b>26.2</b>	<b>27.0</b>	<b>28.2</b>	<b>28.0</b>	<i>28.1</i>	<i>28.1</i>
<b>CY</b>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>
<b>LV</b>	<b>1.7</b>	<b>1.9</b>	<b>1.7</b>	<b>0.9</b>	<b>2.0</b>	<b>3.6</b>	<b>4.7</b>	<b>5.2</b>	<b>5.3</b>	<b>5.3</b>	<b>5.6</b>	<b>5.7</b>	<b>6.0</b>	<b>6.1</b>
<b>LT</b>	<b>2.5</b>	<b>2.6</b>	<b>3.0</b>	<b>3.7</b>	<b>5.2</b>	<b>7.7</b>	<b>6.9</b>	<b>6.3</b>	<b>4.1</b>	<b>3.5</b>	<b>3.5</b>	<b>4.5</b>	<b>4.7</b>	<i>4.7</i>
<b>LU</b>	<b>11.1</b>	<b>12.3</b>	<b>11.9</b>	<b>11.4</b>	<b>11.3</b>	<b>11.5</b>	<b>11.6</b>	<b>12.2</b>	<b>12.5</b>	<b>11.5</b>	<b>11.2</b>	<b>11.1</b>	<i>10.8</i>	<i>10.8</i>
<b>HU</b>	<b>1.6</b>	<b>1.8</b>	<b>1.9</b>	<b>7.4</b>	<b>8.4</b>	<b>3.4</b>	<b>2.6</b>	<b>0.8</b>	<b>1.0</b>	<b>1.0</b>	<b>0.9</b>	<b>0.8</b>	<b>0.9</b>	<b>0.9</b>
<b>MT</b>	<b>15.1</b>	<b>15.7</b>	<b>16.5</b>	<b>16.2</b>	<b>16.3</b>	<b>16.8</b>	<b>17.2</b>	<b>17.3</b>	<b>18.0</b>	<b>18.3</b>	<b>18.7</b>	<b>18.7</b>	<b>19.3</b>	<b>17.2</b>
<b>NL</b>	<b>18.2</b>	<b>18.8</b>	<b>18.4</b>	<b>17.9</b>	<b>17.0</b>	<b>18.9</b>	<b>18.6</b>	<b>19.4</b>	<b>20.2</b>	<b>20.8</b>	<b>19.3</b>	<b>20.1</b>	<b>19.5</b>	<b>18.3</b>
<b>AT</b>	<b>18.6</b>	<b>17.8</b>	<b>18.1</b>	<b>18.0</b>	<b>18.1</b>	<b>18.4</b>	<b>19.0</b>	<b>19.3</b>	<b>19.7</b>	<b>19.8</b>	<b>20.1</b>	<b>20.0</b>	<b>18.5</b>	<b>18.5</b>
<b>PL</b>	<b>18.1</b>	<b>16.9</b>	<b>17.3</b>	<b>15.6</b>	<b>15.6</b>	<b>17.3</b>	<b>17.5</b>	<b>17.6</b>	<b>18.2</b>	<b>18.6</b>	<b>18.5</b>	<b>18.0</b>	<b>17.6</b>	<b>16.2</b>
<b>PT</b>	<b>13.5</b>	<b>14.2</b>	<b>14.9</b>	<b>15.6</b>	<b>15.7</b>	<b>16.7</b>	<b>18.3</b>	<b>19.7</b>	<b>19.7</b>	<b>23.4</b>	<b>23.8</b>	<b>24.8</b>	<i>24.9</i>	<i>24.9</i>
<b>RO</b>	<b>0.5</b>	<b>1.1</b>	<b>1.4</b>	<b>1.9</b>	<b>1.9</b>	<b>4.5</b>	<b>5.7</b>	<b>5.3</b>	<b>5.5</b>	<b>6.3</b>	<b>5.7</b>	<b>5.5</b>	<b>5.3</b>	<b>3.1</b>
<b>SI</b>	<b>2.5</b>	<b>2.5</b>	<b>2.3</b>	<b>2.1</b>	<b>2.2</b>	<b>2.3</b>	<b>2.5</b>	<b>2.8</b>	<b>2.7</b>	<b>1.1</b>	<b>1.5</b>	<b>1.5</b>	<i>1.5</i>	<i>1.5</i>
<b>SK</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>FI</b>	<b>18.4</b>	<b>18.5</b>	<b>18.3</b>	<b>17.8</b>	<b>17.4</b>	<b>19.0</b>	<b>20.0</b>	<b>20.1</b>	<b>20.7</b>	<b>21.6</b>	<b>22.1</b>	<b>23.1</b>	<b>23.6</b>	<b>24.6</b>
<b>SE</b>	<b>26.3</b>	<b>23.9</b>	<b>24.1</b>	<b>22.4</b>	<b>22.9</b>	<b>24.1</b>	<b>22.5</b>	<b>20.9</b>	<b>21.4</b>	<b>21.6</b>	<b>20.5</b>	<b>19.9</b>	<b>19.9</b>	<b>19.7</b>
<b>UK</b>	<b>1.7</b>	<b>1.6</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.2</b>	<b>1.9</b>	<b>2.1</b>	<b>2.3</b>	<b>2.4</b>	<b>2.6</b>	<b>2.6</b>	<b>2.6</b>	<b>2.5</b>
<b>NO</b>	<b>9.9</b>	<b>9.8</b>	<b>9.9</b>	<b>9.9</b>	<b>9.8</b>	<b>10.5</b>	<b>10.8</b>	<b>9.6</b>	<b>10.0</b>	<b>9.7</b>	<b>10.0</b>	<b>13.4</b>	<b>13.1</b>	<i>13.1</i>

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.



**Table F.4: Personal income tax revenue allocated to capital income**  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>BE</b>	-1.1	-1.1	-1.6	-2.3	-3.0	-3.7	-4.4	-4.5	-3.9	-3.3	-4.1	-3.9	-3.3	-3.3
<b>BG</b>	2.2	2.5	4.1	3.7	6.5	5.0	3.6	3.9	3.6	3.3	3.3	3.3	3.0	3.6
<b>CZ</b>	2.8	2.5	2.2	2.2	2.4	2.3	1.9	2.2	2.3	2.4	2.1	2.6	2.3	2.3
<b>DK</b>	-2.0	-0.7	-0.3	0.3	-2.3	-3.9	-0.7	-1.1	-0.8	0.3	1.0	2.2	2.1	2.1
<b>DE</b>	3.9	3.9	4.5	5.0	5.8	5.0	3.0	3.0	3.0	3.2	3.2	3.3	3.3	3.4
<b>EE</b>	2.0	5.7	4.4	4.1	3.1	1.3	1.9	2.3	1.9	1.9	2.0	2.8	2.4	2.6
<b>IE</b>	7.2	7.2	7.2	7.5	7.5	7.5	7.5	5.7	6.0	5.9	5.4	8.6	5.6	5.6
<b>EL</b>	12.0	11.8	11.8	11.4	11.4	11.3	11.2	11.9	11.7	<i>11.7</i>	<i>11.7</i>	<i>11.7</i>	<i>11.7</i>	<i>11.7</i>
<b>ES</b>	10.3	11.8	15.4	14.8	13.4	12.4	10.2	10.7	10.8	10.9	11.3	11.7	11.5	12.1
<b>FR</b>	6.6	7.3	9.5	9.3	<i>9.4</i>	9.4	10.9	<i>10.9</i>	15.8	17.1	16.6	16.4	16.2	16.2
<b>HR</b>	11.6	9.4	9.1	8.3	7.7	7.6	8.2	8.3	9.2	11.0	11.8	16.1	17.5	17.5
<b>IT</b>	4.6	4.7	4.8	5.2	5.1	5.2	5.3	4.7	3.8	4.0	3.9	3.6	3.6	3.6
<b>CY</b>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>
<b>LV</b>	0.8	0.0	0.0	0.0	0.0	0.0	3.1	4.4	4.5	5.1	5.4	5.2	5.5	6.6
<b>LT</b>	4.9	6.0	4.4	5.0	5.2	3.9	4.6	5.7	6.7	7.0	7.6	7.5	8.6	8.6
<b>LU</b>	6.0	6.4	5.7	7.8	7.3	5.6	6.7	6.3	6.9	6.2	6.1	5.9	4.5	4.5
<b>HU</b>	8.5	8.7	9.1	10.0	5.7	13.9	10.8	10.9	9.0	9.2	9.6	9.5	10.0	10.2
<b>MT</b>	7.4	7.6	6.0	6.0	6.1	6.0	5.5	5.5	4.4	4.2	3.5	3.9	2.6	2.0
<b>NL</b>	-11.9	-13.2	-11.7	-11.4	-11.9	-12.7	-11.3	-11.6	-10.6	-10.2	-7.3	-5.4	-3.9	-2.4
<b>AT</b>	2.3	2.7	2.9	3.0	3.3	2.9	2.7	2.5	2.5	2.5	2.3	2.3	2.7	2.7
<b>PL</b>	4.2	6.6	7.6	9.0	6.6	6.7	6.5	6.7	7.1	7.4	5.6	5.7	5.1	5.5
<b>PT</b>	13.7	13.2	12.6	14.8	17.0	16.6	13.1	14.9	19.7	15.3	15.2	12.3	<i>10.1</i>	<i>10.1</i>
<b>RO</b>	32.3	25.8	24.7	23.7	25.1	22.6	15.2	17.1	16.4	14.9	23.1	26.7	33.1	29.1
<b>SI</b>	2.2	2.7	5.1	8.7	8.2	5.8	5.6	5.4	7.3	5.3	5.9	7.2	<i>6.7</i>	<i>6.7</i>
<b>SK</b>	2.5	1.5	1.8	1.9	1.8	1.5	1.5	1.2	1.3	1.4	1.3	1.1	1.1	1.0
<b>FI</b>	5.0	5.8	6.8	8.0	6.3	4.7	5.8	5.7	5.3	5.6	6.6	7.6	7.4	7.0
<b>SE</b>	2.5	4.6	7.0	8.6	4.6	4.4	5.7	4.7	4.4	5.1	6.9	9.2	9.4	9.3
<b>UK</b>	11.5	12.0	12.5	13.1	13.7	14.1	12.0	11.4	12.4	13.3	13.8	15.8	14.6	14.8
<b>NO</b>	5.6	6.7	7.3	8.7	8.2	9.1	9.6	9.8	9.7	10.1	10.2	12.3	10.8	<i>10.8</i>

*NB:* The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

*Source:* European Commission services.

## Effective average tax rate

The methodology used for the calculation of the effective tax rates is set out by Devereux and Griffith (1999, 2003), and was also used in an earlier study by the European Commission in 2001 <sup>(24)</sup>. The methodology has been applied for the calculation of effective tax rates in the EU and other countries by ZEW on a yearly basis <sup>(25)</sup>.

The basic approach proposed by Devereux and Griffith (1999, 2003) is to consider a hypothetical incremental investment located in a specific country undertaken by a company resident possibly in the same country, but also possibly in another country. Given a post-tax real rate of return required by the company's shareholder, it is possible to use the tax code to compute the implied required pre-tax real rate of return, known as the cost of capital <sup>(26)</sup>. The proportionate difference between the cost of capital and the required post-tax real rate of return is known as the effective marginal tax rate (EMTR) <sup>(27)</sup>.

This approach is based on the presumption that firms undertake all investment projects that earn at least the required rate of return. For a given required post-tax rate of return, the more severe the tax system the higher the cost of capital, and hence the less likely that any specific investment project will be undertaken.

A complementary approach is to consider discrete choices for investment, and in particular the discrete location choice. If two locations are mutually exclusive then the company must choose between them. In this case, the impact of taxation on the choice is measured by the proportion of total income taken in tax in each location. Devereux and Griffith (1999, 2003) proposed a measure of an effective average tax rate (EATR) <sup>(28)</sup> to identify the effect of taxation on such discrete location choices.

In both cases, the hypothetical investment takes place in one period and generates a return in the next period. It is assumed throughout that the tax system is expected to remain unchanged over the life of the investment. The impact of taxation depends on a number of features of the tax system, including the statutory tax rate, capital allowances, the treatment of interest deduction, the allowance for corporate equity, the treatment of foreign

source income and wealth taxes paid by the company, possibly along with the treatment at the corporate and personal level of dividends paid by the company, and wealth and capital gains taxes at the personal level.

The forward-looking effective tax rates offer a convenient theoretical framework for summarising at a broad level the interaction of tax rules relating to capital investment. It should be noted that the indicator should be interpreted with caution, taking into account the assumptions related to the hypothetical investment and to the modelling detail of the tax systems under consideration. The measures presented here should also be distinguished from backward-looking approaches, as derived from published data on tax payments, either from company accounting records or from tax receipts. The latter offer the advantage that they are based on real-life data, but are subject to a number of limitations when analysing investment decisions: time lags in information and a lack of framework to distinguish between economic effects and tax effects, and the absence of a time perspective.

### (A) Economic assumptions

Several assumptions need to be made in order to define the hypothetical investment project analysed in this report, and the economic conditions under which it would take place. The following points are assumed.

- The investment is made in the manufacturing sector.
- The shareholder is assumed to be able to earn a real rate of return of 5 % on an alternative investment. If the alternative investment is not taxed, this is also the post-tax return required by the shareholder on the hypothetical investment analysed. Any tax on the alternative asset reduces the required post-tax rate of return on the hypothetical investment.
- The inflation rate is assumed to be 2 % in all countries.
- Separate investments in five different assets are considered. They are as follows, together with the true economic depreciation rate assumed in each case (based on a study from the Ifo Institute in Munich): intangibles (taken for tax purposes here

<sup>(24)</sup>European Commission (2001a)

<sup>(25)</sup>For the most recent report see ZEW (2018), *Effective tax levels using the Devereux/Griffith methodology*, Mannheim.

<sup>(26)</sup>In the absence of personal taxes, the company is assumed to be required to earn a post-tax real rate of return of 5 %. The cost of capital is the implied required pre-tax real rate of return. The cost of capital is calculated for each of 15 different types of investment (five assets, each possibly financed from three sources).

<sup>(27)</sup>The EMTR is a straightforward calculation as the proportionate difference between the cost of capital and the post-tax real rate of return of 5 %. The EMTR is not represented in the tables since, in the absence of personal taxes, it does not provide any more information than the cost of capital.

<sup>(28)</sup>The effective average tax rate is in principle the relevant rate for analysing discrete investment choices, such as where to locate. The EATR is calculated for each of 15 different types of investment (five assets, each possibly financed from three sources). However, now there is not only a post-tax real rate of return required by the shareholder, but also a fixed pre-tax real rate of 20 %, while the minimum required post-tax real rate of return (in the absence of personal taxes) remains at 5 %. This generates an investment project with a positive net present value. The EATR is a measure of the present value of taxes paid expressed as a proportion of the net present value of the income stream (excluding the initial cost of the investment).

to be the purchase of a patent) (depreciation rate of 15.35 %); industrial buildings (3.1 %); machinery (17.5 %); financial assets (zero); and inventories (zero). In presenting averages over different forms of investment, these assets are weighted equally.

- Three sources of finance for investment in each asset are considered separately: retained earnings, new equity and debt. In presenting averages over different forms of investment, weights used are taken from OECD (1991): retained earnings 55 %, new equity 10 % and debt 35 %.
- The methodology has been also applied to compute effective tax rates at the shareholder level. Three types of shareholders are considered: zero-rate, top-rate non-qualified and top-rate qualified. In this report the shareholder taxation in the personal income tax is assumed to be zero. Only corporate taxation is considered.

## (B) Description of the tax parameters

Common figures for all countries for the real rate of return, the inflation rate, the true economic depreciation on assets and the weights for investments and sources of finance are used in order to identify differences in effective tax rates due to tax regimes, rather than due to differences in underlying economic conditions.

The types of parameters incorporated into the model are as follows:

- statutory corporation tax rates, including surcharges and typical local tax rates on profit, along with various special rates that apply to specific forms of income or expenditure;
- corporate real-estate taxes, net wealth taxes and other non-profit taxes on assets;
- capital allowances for industrial buildings, machinery, intangibles (the purchase of a patent) and the tax treatment of financial assets and inventories.

## Part G: Payable tax credits

### What are payable tax credits?

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

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

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

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

- The 'gross method', which treats payable tax credits as expenditure provisions, and consequently deducts neither the tax expenditure component nor

the transfer component from recorded tax revenues. This is used in most international national accounts manuals (ESA 2010, SNA 2008 and IMF GSM 2014).

- The 'split method', which deducts only the part of payable tax credits used to reduce the tax payer's tax liability (the 'tax expenditure component' of the credit). This method was used by most countries in the past and is currently favoured by the OECD.

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

The ESA recently underwent a major revision, and this included a harmonisation in the way payable tax credits are recorded. The new system, ESA 2010, adopts the 'gross method' of reporting — following on from the harmonisation on the recording of tax credits introduced in the 2008 SNA and in line with the IMF's *Government finance statistics manual 2014* — with the whole amount of payable tax credits recorded as government expenditure (under the appropriate expenditure transaction). To keep the accounting of government budget balance right, this means that the full amount of the payable tax credits is also recorded on the other side of the government budget, as tax revenues. This recording method has important implications for tax indicators since it may increase the recorded tax revenues of those Member States that use payable tax credits.

The OECD favours another recording method (the 'split method'). This involves deducting from tax revenues that part of the payable tax credits that is actually used to reduce the tax liability, but including the part of the payable tax credits that is actually transferred to the taxpayer as a component of government expenditure.

Both methods have their own methodological rationale. The gross approach adopted under ESA 2010 clarifies an issue that was previously neither explicit nor harmonised. Under ESA 95 this left some scope for the different ways of recording of the total tax revenue and total expenditure of general government. The rationale for recording non-payable tax credits and tax reliefs/reductions acting on the tax base as reducing government revenue (and the tax burden) is that these affect only taxpayers. On the other hand, payable tax credits, by their very nature, can affect taxpayers, households and corporations not

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

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

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