

Greece

Table EL.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.7	12.7	11.8	12.8	13.9	14.2	14.5	15.9	16.3	17.5	17.5	17.6	17.5	4	32.0
VAT	7.1	7.0	6.3	7.1	7.4	7.3	7.0	7.1	7.3	8.2	8.3	8.5	8.4	11	15.4
Taxes and duties on imports excluding VAT	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	11	0.7
Taxes on products, except VAT and import duties	4.8	4.5	4.3	4.7	5.1	4.9	5.2	5.2	5.0	5.3	5.1	5.4	5.4	2	9.9
Other taxes on production	0.6	0.9	1.0	0.8	1.2	1.8	2.1	3.4	3.8	3.8	3.8	3.4	3.3	3	6.1
Direct taxes	8.4	8.4	8.8	8.4	9.5	11.1	10.6	9.9	9.6	10.3	10.1	10.4	9.9	14	18.1
Personal income taxes	4.5	4.5	4.4	4.0	4.8	7.0	6.0	5.9	5.7	5.9	6.3	6.4	5.9	17	10.9
Corporate income taxes	2.3	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	17	4.1
Other	1.6	1.7	1.8	1.9	2.6	2.9	3.5	2.1	1.8	1.8	1.8	1.9	1.7	1	3.2
Social contributions	10.7	10.7	10.2	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.2	12	22.3
Employers'	5.0	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	17	10.2
Households'	5.8	5.7	5.5	5.9	6.0	6.2	6.1	6.0	6.3	6.7	6.9	6.6	6.6	8	12.1
Less: capital transfers⁽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		
Total	31.8	31.8	30.8	32.3	34.3	36.3	35.9	36.3	36.6	38.9	39.3	40.0	39.5	9	72.4
B. Structure by level of government															
as % of total taxation															
Central government	63.1	62.8	63.7	64.2	66.6	67.3	67.7	68.9	68.7	69.5	67.2	67.2	66.2	9	47.9
State government⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	2.4	2.4	2.4	21	1.7
Social security funds	34.3	34.5	33.6	33.1	30.8	30.0	29.5	28.4	28.4	27.7	29.9	30.0	30.9	13	22.4
EU institutions	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	13	0.4
C. Structure by economic function															
as % of GDP															
Consumption	11.3	11.1	10.4	12.0	12.8	12.9	13.3	13.5	13.5	14.7	14.7	15.0	14.9	3	27.3
Labour	13.7	13.7	13.2	13.7	13.8	15.9	14.7	14.6	14.7	15.4	16.3	16.6	16.4	17	30.1
of which on income from employment	12.9	12.9	12.3	12.9	12.9	14.3	13.4	13.1	13.2	13.7	14.6	14.8	15.0	17	27.4
Paid by employers	5.0	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	18	10.2
Paid by employees	7.9	7.8	7.7	7.8	8.0	9.4	8.7	8.6	8.8	9.3	9.7	9.5	9.4	13	17.2
Paid by non-employed	0.8	0.8	0.9	0.9	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	13	2.6
Capital	6.8	7.0	7.1	6.6	7.6	7.5	8.0	8.3	8.4	8.9	8.3	8.4	8.2	9	15.1
Income of corporations	2.3	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	18	4.1
Income of households	1.3	1.4	1.2	1.3	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	7	2.3
Income of self-employed	0.8	0.8	0.8	0.6	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.9	0.8	13	1.5
Stock of capital	2.4	2.6	2.6	2.2	3.2	3.7	4.1	3.8	4.2	4.2	4.0	3.9	3.9	4	7.2

Table EL.1: Tax Revenue (continued)

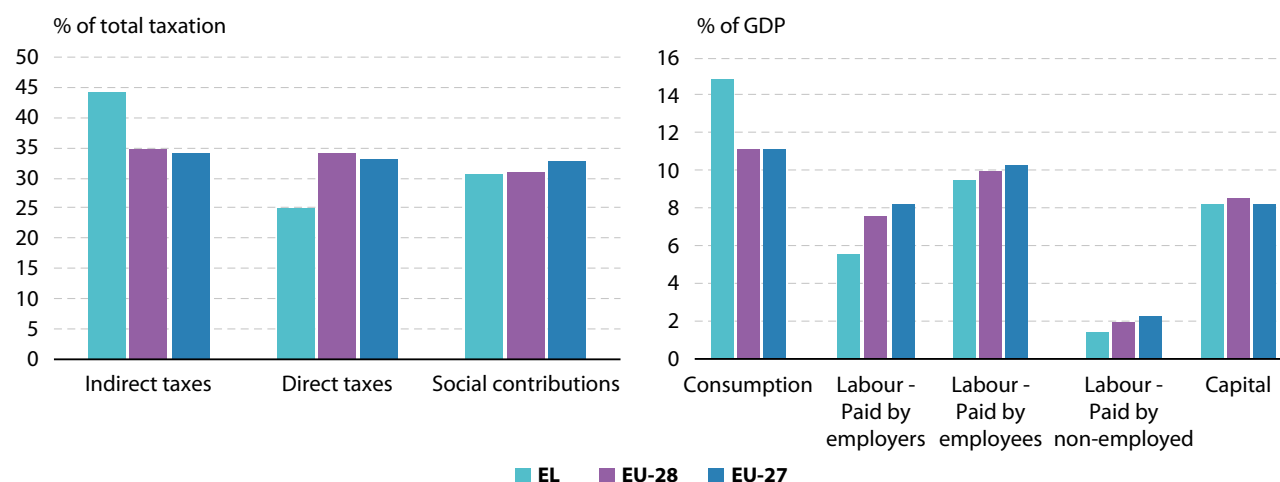
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.1	2.1	2.1	2.7	3.0	3.3	3.7	3.7	3.8	3.8	4.0	3.8	3.9	1	7.1
Energy	1.2	1.3	1.3	2.0	2.3	2.6	3.0	3.0	3.1	3.0	3.2	3.0	3.0	1	5.6
of which transport fuel taxes	0.9	0.8	0.9	1.4	1.4	1.6	1.4	1.4	1.3	1.4	1.5	1.6	1.4	14	
Transport	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	6	1.5
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	0.01	0.00	25	0.0
E. Property taxes as % of GDP															
Taxes on property	2.2	2.3	2.3	2.0	2.8	3.3	3.6	3.2	3.5	3.5	3.5	3.3	3.3	3	6.1
Recurrent taxes on immovable property	0.9	0.8	1.0	1.0	2.0	2.3	2.7	2.5	2.7	2.8	2.7	2.6	2.4	2	4.5
Other taxes on property	1.3	1.5	1.4	0.9	0.8	1.0	0.9	0.7	0.8	0.8	0.8	0.7	0.9	8	1.7
F. Implicit tax rates %															
Consumption	14.7	14.0	13.0	15.1	15.6	15.6	16.1	16.4	16.4	17.9	17.7	17.9	17.7	19	
Labour	38.2	37.5	34.4	35.9	35.3	39.8	38.6	37.0	37.6	38.0	40.4	40.4	40.3	5	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(¹) Representing taxes assessed but unlikely to be collected.

(²) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

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

Figure EL.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



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

Table EL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Exemption from special solidarity surcharge of income from salaries of the private sector	Rate decrease	Legislation: 27-10-2020 In force from: 2021-01-01
Exemption from special solidarity surcharge of income from business activity, capital (dividends, interest, royalties, real estate), goodwill from capital transfer	Rate decrease	Legislation: 27-10-2020 In force from: 2020-01-01
New non-dom regime applies, enabling individuals entitled to a pension that arises abroad to transfer their tax residence to Greece and be subject to alternative taxation for 15 years, upon meeting specific requirements	New tax	Legislation: 31-7-2020 In force from: 2020-01-01
Personal income tax: Unincorporated businesses/Self employment income		
New regime for the alternative way of taxing 50% of their income from salaried employment, as well as from business activity arising in Greece, for individuals transferring their tax residence to Greece	New tax	Legislation: 04-12-2020 In force from: 01-01-2021
Value-added tax		
Reduced VAT rate of 6% on music books	Rate decrease	Legislation: 31-07-2020 In force from: 2020-07-31
25% offsetting with future tax VAT obligations	N/A	Legislation: 13-04-2020 In force from: 13-04-2020
VAT reduction in tourist packages from 80/20 (80% subject to 13% rate and 20% subject to 24% rate) to 90/10	Rate decrease	Legislation: 30-05-2020 In force from: 01-06-2020
Lower VAT rate of 6% on personal hygiene products	Rate decrease	Legislation: 10-04-2020 In force from: 10-04-2020
Deferral of VAT payments for those affected by the pandemic	N/A	Legislation: 11-03-2020 In force from: 11-03-2020
Reduced VAT rate of 13% on the import of art objects, collections or antiquities and the delivery of specific objects of artistic value	Rate decrease	Legislation: 27-10-2020 In force from: 26-10-2020
Reduced tax VAT rate of 6% on specific products intended to be used from people with visual impairment	Rate decrease	Legislation: 23-12-2020 In force from: 2020-12-23
0% VAT rate on vaccines and in vitro diagnostic medical devices for the prevention and diagnosis of Covid-19 disease and related services	New tax	Legislation: 23-12-2020 In force from: 2020-12-23
Reduced VAT rate of 13% on non alcoholic beverages, cinema tickets, transports of persons and their luggage	Rate decrease	Legislation: 30-05-2020 In force from: 2020-06-01
Reduced VAT rate of 13% on tickets for sport events	Rate decrease	Legislation: 31-07-2020 In force from: 2020-09-01
Extension for a period of six months until 30.6.2021 for the 30% reduction in the value added tax rates of the islands of Leros, Lesvos, Kos, Samos and Chios.	N/A	Legislation: 21-12-2020
Environmentally-related taxes		
New calculation of vehicle registration fees based on the European and global method of measuring CO ₂ emissions	Neutral	Legislation: 04-12-2020 In force from: 01-01-2021
New calculation of road taxes based on the European and global method of measuring CO ₂ emissions	Neutral	Legislation: 04-12-2020 In force from: 01-01-2021
Recurrent taxes on immovable property (business and residential)		
Extension of the reduction of ENFIA for year 2020, based on total value of real estate.	N/A	Legislation: 01-07-2020 In force from: 2020-01-01
Extension for year 2020 of the exemption of agricultural parcels of natural persons from the supplementary ENFIA,	N/A	Legislation: 01-07-2020 In force from: 2020-01-01
Other taxes		
Deferral of tax payments for real estate owners who received lower rents due to COVID 19	N/A	Legislation: 20-03-2020 In force from: 20-03-2020
25% reduction in settled taxes due, paid in time from taxpayers affected by the pandemic	N/A	Legislation: 30-03-2020 In force from: 30-03-2020
Reduction of rents by 40% for those affected by the pandemic	N/A	Legislation: 10-04-2020 In force from: 10-04-2020
New rates on taxable gains from lotteries	Neutral	Legislation: 23-12-2020 In force from: 01-03-2021
Suspension of cable TV duty	N/A	Legislation: 29-09-2020 In force from: 2021-09-30

Table EL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Extension of road tax payment	N/A	Legislation: 14-02-2020 In force from: 14-02-2020
Deferral of payments of taxes due and instalments of settled tax obligations	N/A	Legislation: 11-03-2020 In force from: 11-03-2020
Reduction of tax advance payments for tax year 2019, depending on the turnover reduction	Rate decrease	Legislation: 31-07-2020 In force from: 2020-07-31