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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	37.9	38.3	39.3	39.8	39.9	39.7	39.8	39.9	40.1	39.9	40.0	40.4	40.2	0.9		6 387 768
EA-19	38.1	38.6	39.6	40.1	40.2	40.1	40.1	40.2	40.4	40.3	40.4	40.8	40.8	1.2		5 482 503
Belgium	43.6	44.4	45.3	46.0	45.7	45.0	44.2	44.7	44.8	43.5	43.4	43.2	43.3	-2.0	2	239 725
Bulgaria	25.4	25.5	26.1	28.1	28.4	28.9	29.2	29.8	29.7	30.4	30.5	30.8	31.1	5.0	23	26 723
Czechia	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	35.9	35.9	35.9	35.3	0.8	17	97 487
Denmark	45.0	45.0	45.8	46.3	48.9	46.4	45.7	45.7	44.4	47.1	47.4	47.6	41.9	-3.9	6	159 476
Germany	37.3	37.7	38.4	38.5	38.3	38.8	39.2	39.3	39.9	40.1	39.6	40.9	40.8	2.4	9	1 581 363
Estonia	33.2	31.5	31.7	31.7	32.1	33.3	33.5	32.8	32.9	33.3	33.3	33.8	32.9	1.2	21	11 862
Ireland	27.8	27.9	28.3	28.8	28.8	23.2	23.7	22.5	22.3	21.9	19.8	20.7	20.9	-7.4	27	105 916
Greece	32.3	34.3	36.7	36.3	36.7	36.9	39.2	39.7	40.3	39.5	39.5	40.0	41.2	4.5	8	85 153
Spain	31.3	31.2	32.4	33.1	33.9	33.9	33.7	33.9	34.7	34.8	37.0	37.9	37.7	5.3	12	507 406
France	42.3	43.4	44.5	45.5	45.7	45.7	45.7	46.4	46.3	45.3	45.4	45.1	46.2	1.7	1	1 217 996
Croatia	36.4	35.9	36.4	37.1	37.4	37.7	38.0	37.9	38.4	38.4	37.7	36.7	37.0	0.6	14	25 149
Italy	41.2	41.1	43.1	43.2	42.9	42.8	42.1	41.8	41.6	42.2	42.5	42.5	42.7	-0.4	5	830 605
Cyprus	31.7	31.7	31.6	31.7	33.6	33.1	32.2	32.8	33.1	34.2	33.7	34.8	36.5	4.9	15	10 148
Latvia	28.3	29.1	29.1	29.4	29.7	29.8	30.7	31.1	31.0	30.7	31.0	30.7	30.3	1.2	24	11 793
Lithuania	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.4	30.0	30.2	31.2	31.9	31.6	4.7	22	21 279
Luxembourg	35.7	36.2	36.5	36.3	36.2	34.9	35.5	36.8	39.5	39.6	38.3	38.3	38.4	1.9	11	29 807
Hungary	36.8	36.4	39.0	38.5	38.4	38.7	39.1	37.9	36.9	36.3	36.0	33.9	35.1	-3.9	18	59 223
Malta	30.9	31.8	31.5	31.4	31.5	29.6	30.6	30.2	30.3	29.5	29.0	29.3	28.6	-2.9	25	4 996
Netherlands	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.8	39.3	39.9	39.2	38.5	2.9	10	368 906
Austria	41.1	41.2	41.9	42.7	42.8	43.2	41.8	41.9	42.3	42.7	42.2	43.4	43.2	1.3	3	193 140
Poland	31.6	32.1	32.4	32.4	32.3	32.5	33.6	34.2	35.1	35.2	35.6	36.7	34.5	2.1	20	225 585
Portugal	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.7	34.5	35.2	35.2	36.0	4.3	16	87 282
Romania	25.8	27.0	26.6	27.5	27.5	28.0	26.3	25.1	25.8	25.9	26.1	26.4	26.9	0.3	26	76 401
Slovenia	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.4	37.7	37.8	38.4	37.5	-0.4	13	21 404
Slovakia	27.8	28.8	28.6	30.8	31.7	32.4	32.9	33.8	33.9	34.4	34.6	35.2	34.8	6.2	19	38 146
Finland	40.6	41.8	42.4	43.4	43.5	43.5	43.7	42.9	42.4	42.3	41.8	43.2	43.1	0.7	4	115 576
Sweden	42.9	42.0	42.1	42.5	42.2	42.6	44.1	44.1	43.8	42.8	42.4	42.6	41.8	-0.3	7	235 222
Iceland	32.2	33.2	34.0	34.3	37.1	35.1	50.3	37.1	36.5	35.1	36.3	35.1	36.0	2.0		9 599
Norway	41.7	41.8	41.3	39.7	38.7	38.4	38.8	38.6	39.3	39.9	38.7	41.4	43.5	2.2		245 509

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	25.0	25.4	26.1	26.5	26.6	26.6	26.7	26.8	26.9	26.9	26.6	27.3	27.3	1.2		4 340 086
EA-19	24.3	24.7	25.6	26.0	26.0	26.1	26.1	26.2	26.4	26.5	26.1	26.8	27.1	1.5		3 636 545
Belgium	29.6	30.2	31.0	31.6	31.4	30.8	30.6	31.2	31.5	30.2	29.8	30.2	30.3	-0.7	5	167 877
Bulgaria	18.8	18.8	19.3	20.7	20.6	21.1	21.5	21.6	21.0	21.5	21.4	21.9	22.9	3.6	18	19 625
Czechia	18.4	19.4	19.8	20.3	19.7	20.0	20.4	20.6	20.6	20.5	20.1	19.4	19.4	-0.4	25	53 571
Denmark	44.9	44.9	45.7	46.2	48.8	46.3	45.7	45.6	44.3	47.0	47.4	47.5	41.9	-3.8	1	159 309
Germany	22.1	22.7	23.2	23.3	23.1	23.5	23.8	23.9	24.2	24.2	23.2	24.8	24.9	1.7	15	966 698
Estonia	20.4	19.9	20.5	20.7	21.2	22.2	22.3	21.4	21.4	21.6	21.2	22.1	21.5	1.0	22	7 740
Ireland	22.8	22.8	23.5	23.9	23.9	19.4	19.8	18.8	18.6	18.3	16.5	17.6	17.8	-5.7	26	89 869
Greece	21.3	23.4	25.6	25.5	26.2	26.3	28.1	28.0	28.4	27.4	26.6	27.1	29.0	3.4	7	59 967
Spain	19.5	19.4	20.7	21.7	22.3	22.5	22.2	22.4	23.0	22.5	23.2	24.5	24.9	4.2	16	334 968
France	26.2	27.3	28.1	28.8	28.8	29.0	29.0	29.7	30.3	30.5	30.7	30.4	31.2	3.1	3	823 330
Croatia	24.7	24.2	25.0	25.9	25.7	26.2	26.8	26.7	27.2	27.4	26.3	25.8	26.4	1.4	10	17 944
Italy	28.3	28.3	30.1	30.2	30.0	29.9	29.4	29.1	28.7	28.9	29.0	29.3	29.5	-0.6	6	574 597
Cyprus	23.7	23.8	23.9	24.2	25.3	24.8	24.1	24.4	24.6	23.9	22.8	23.8	25.3	1.4	13	7 026
Latvia	19.7	20.2	20.4	20.9	21.3	21.5	22.5	22.7	21.9	21.2	21.1	21.1	21.1	0.7	23	8 183
Lithuania	16.7	16.1	16.2	16.1	16.4	17.4	17.6	17.3	17.4	20.6	21.0	21.8	21.7	5.5	19	14 658
Luxembourg	25.4	25.7	25.9	25.9	26.0	24.7	25.3	26.2	28.7	28.6	27.2	27.8	27.8	1.9	9	21 560
Hungary	25.1	23.5	25.4	25.2	25.3	25.6	25.4	25.2	24.8	24.6	24.9	23.4	25.3	-0.1	14	42 658
Malta	25.5	26.0	25.9	25.9	26.2	24.5	25.5	25.2	25.2	24.6	23.5	24.0	23.5	-2.4	17	4 108
Netherlands	22.6	21.9	21.1	21.4	22.4	23.0	23.7	24.9	24.8	25.8	26.2	26.3	25.9	4.8	11	248 137
Austria	27.1	27.3	27.8	28.3	28.3	28.7	27.3	27.3	27.6	27.8	26.7	28.1	28.5	0.7	8	127 235
Poland	20.7	20.9	20.3	20.0	20.0	20.0	20.8	21.4	22.0	22.0	22.1	23.7	21.7	1.4	20	141 821
Portugal	21.8	23.3	23.0	25.1	25.2	25.4	25.0	25.0	25.3	24.9	24.7	24.8	25.8	2.8	12	62 549
Romania	17.3	18.3	18.2	18.8	19.0	20.0	18.2	16.6	15.3	15.5	15.1	15.9	16.9	-1.3	27	47 993
Slovenia	22.2	22.0	22.1	22.0	22.2	22.2	22.2	21.9	22.0	22.1	21.0	22.1	21.5	-0.6	21	12 270
Slovakia	15.9	16.9	16.4	17.6	18.3	18.8	18.8	19.3	19.2	19.4	19.3	20.0	20.2	3.8	24	22 151
Finland	28.5	29.8	29.8	30.9	30.9	30.9	31.0	30.9	30.5	30.5	30.4	31.2	31.2	1.4	4	83 621
Sweden	40.2	39.2	39.3	39.7	39.4	39.9	41.4	41.4	41.0	40.1	39.7	39.9	39.2	-0.1	2	220 620
Iceland	28.4	29.4	30.4	30.8	33.6	31.7	46.9	33.7	33.0	31.9	33.3	32.1	32.9	2.5		8 787
Norway	32.4	32.6	32.0	30.3	28.8	28.0	28.2	28.4	29.3	29.4	27.7	32.1	36.0	4.0		203 098

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

Data extracted February 2024

Table 3: Indirect taxes as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	13.1	13.2	13.5	13.6	13.7	13.7	13.7	13.6	13.7	13.7	13.4	13.7	13.6	0.1		2 159 772
EA-19	12.6	12.7	13.0	13.1	13.3	13.2	13.2	13.2	13.2	13.3	12.9	13.3	13.2	0.2		1 772 439
Belgium	13.4	13.5	13.8	13.8	13.7	13.5	13.8	13.7	13.8	13.7	13.3	13.6	13.1	-0.7	17	72 434
Bulgaria	13.9	14.0	14.5	15.5	15.1	15.4	15.6	15.5	15.0	15.5	15.3	15.2	16.4	1.9	6	14 043
Czechia	11.2	12.0	12.4	12.7	12.0	12.3	12.4	12.4	12.1	12.0	11.6	11.7	11.5	-0.9	23	31 767
Denmark	16.3	16.4	16.4	16.3	16.0	16.1	16.1	15.9	16.0	15.7	15.9	15.3	14.3	-2.1	10	54 541
Germany	11.0	11.2	11.1	11.0	10.9	11.0	10.9	10.8	10.8	10.8	10.4	11.1	11.1	0.0	24	428 635
Estonia	13.9	13.6	13.9	13.5	13.9	14.4	14.8	14.2	14.0	14.3	13.5	13.7	13.5	-0.4	15	4 864
Ireland	10.9	10.5	10.6	10.9	11.0	8.7	8.9	8.4	8.0	7.8	6.4	6.9	6.4	-4.2	27	32 544
Greece	12.8	13.9	14.5	14.9	16.3	16.7	17.9	17.9	18.0	17.8	17.0	17.5	19.4	4.9	2	40 006
Spain	10.0	9.8	10.4	11.2	11.6	12.0	11.8	11.8	11.9	11.7	11.5	12.3	12.2	1.8	19	164 627
France	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	16.6	16.9	17.0	16.8	17.0	1.6	5	449 064
Croatia	17.8	17.5	18.4	18.9	18.9	19.6	19.8	20.0	20.4	20.4	19.4	19.7	19.2	0.8	3	13 026
Italy	14.0	14.1	15.3	14.9	15.4	15.2	14.5	14.6	14.6	14.5	13.9	14.5	14.5	-0.8	9	281 850
Cyprus	14.3	13.7	14.0	13.8	15.0	15.0	14.8	14.9	15.1	14.6	13.3	13.8	14.8	0.8	8	4 102
Latvia	12.3	12.8	12.8	13.2	13.6	13.8	14.4	14.3	14.6	14.3	14.1	13.9	14.0	1.2	12	5 441
Lithuania	12.0	11.8	11.3	11.2	11.4	11.9	11.9	11.8	11.7	11.8	12.0	12.2	11.8	0.5	20	7 926
Luxembourg	11.8	12.1	12.3	12.3	12.7	10.8	10.9	11.4	11.7	11.6	11.2	11.8	11.7	-0.6	22	9 033
Hungary	17.3	17.3	18.6	18.7	18.6	18.8	18.2	18.0	18.2	18.1	18.2	17.7	18.3	-0.3	4	30 956
Malta	13.4	13.5	13.0	12.6	12.8	12.0	12.2	11.9	12.2	11.5	10.6	10.4	10.4	-2.6	26	1 823
Netherlands	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	12.1	12.4	12.8	12.7	11.7	0.8	21	112 249
Austria	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	14.0	14.1	13.7	14.1	14.0	-0.7	11	62 619
Poland	14.0	14.1	13.3	13.1	13.2	13.1	13.6	14.0	14.2	14.0	14.1	15.4	14.0	0.7	13	91 566
Portugal	13.3	13.9	13.9	13.8	14.3	14.7	14.9	15.0	15.3	15.1	14.7	15.2	15.2	1.3	7	36 853
Romania	11.7	12.5	12.7	12.9	12.8	13.4	11.6	10.5	10.4	10.6	10.4	10.8	10.7	-2.0	25	30 539
Slovenia	14.2	14.1	14.5	15.0	15.0	14.9	14.7	14.4	14.1	14.3	13.1	13.6	13.5	-1.0	16	7 704
Slovakia	10.4	11.3	10.7	11.4	11.6	11.7	11.6	12.0	12.0	12.2	12.2	12.2	12.5	1.8	18	13 669
Finland	13.0	13.8	14.1	14.4	14.4	14.2	14.4	14.1	14.2	14.2	14.1	14.0	13.8	-0.3	14	36 997
Sweden	22.1	21.7	22.0	22.0	21.7	21.6	22.5	22.4	22.4	22.0	21.6	21.5	21.5	-0.5	1	120 895
Iceland	13.1	13.2	13.8	13.5	15.1	14.5	13.8	14.7	14.3	13.7	13.9	13.8	13.6	-0.2		3 641
Norway	11.7	11.3	11.1	11.2	11.4	11.9	12.5	12.4	12.0	12.2	12.8	11.0	8.8	-2.3		49 964

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

Data extracted February 2024

Table 4: Indirect taxes as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	34.4	34.5	34.4	34.2	34.3	34.5	34.3	34.2	34.1	34.2	33.4	34.0	33.8	-0.6		2 159 772
EA-19	33.0	33.0	32.9	32.7	33.0	33.1	32.9	32.7	32.7	32.9	32.0	32.6	32.3	-0.6		1 772 439
Belgium	30.8	30.4	30.5	30.0	30.0	30.1	31.2	30.7	30.8	31.6	30.7	31.6	30.2	-0.3	26	72 434
Bulgaria	54.7	54.8	55.5	54.9	53.2	53.4	53.5	51.9	50.4	50.9	50.0	49.3	52.6	-2.9	1	14 043
Czechia	34.2	35.4	36.0	36.5	35.1	36.0	35.4	35.1	33.7	33.5	32.2	32.6	32.6	-3.4	19	31 767
Denmark	36.1	36.3	35.8	35.1	32.8	34.6	35.2	34.7	36.2	33.3	33.6	32.2	34.2	-1.6	17	54 541
Germany	29.5	29.6	29.0	28.7	28.5	28.5	27.9	27.4	27.1	27.1	26.2	27.1	27.1	-1.9	27	428 635
Estonia	41.8	43.2	43.9	42.6	43.2	43.2	44.1	43.4	42.5	43.0	40.5	40.4	41.0	-2.9	8	4 864
Ireland	39.3	37.6	37.5	37.9	38.3	37.4	37.6	37.3	35.8	35.8	32.5	33.5	30.7	-6.8	23	32 544
Greece	39.7	40.4	39.6	41.0	44.4	45.1	45.6	44.9	44.5	45.1	43.1	43.7	47.0	7.4	5	40 006
Spain	32.0	31.3	32.0	33.7	34.3	35.3	35.1	34.9	34.4	33.7	31.2	32.4	32.4	0.4	20	164 627
France	34.9	35.0	34.5	34.3	34.5	34.9	35.2	35.3	35.8	37.3	37.5	37.3	36.9	2.4	13	449 064
Croatia	49.0	48.8	50.5	51.0	50.7	52.0	51.9	52.7	53.0	53.2	51.5	53.6	51.8	1.3	3	13 026
Italy	33.9	34.3	35.4	34.6	35.8	35.4	34.4	34.8	35.0	34.4	32.6	34.1	33.9	-1.5	18	281 850
Cyprus	45.3	43.3	44.3	43.5	44.6	45.3	46.1	45.4	45.5	42.8	39.4	39.7	40.4	-3.9	10	4 102
Latvia	43.6	43.9	44.1	45.0	45.8	46.3	46.8	45.9	47.1	46.6	45.6	45.4	46.1	2.0	6	5 441
Lithuania	42.5	43.4	42.1	41.5	41.5	41.2	40.2	40.2	39.1	38.9	38.5	38.1	37.2	-4.9	12	7 926
Luxembourg	32.9	33.3	33.6	33.8	35.1	30.8	30.8	30.9	29.6	29.3	29.3	30.7	30.3	-3.3	25	9 033
Hungary	47.0	47.6	47.8	48.5	48.3	48.4	46.4	47.5	49.4	49.7	50.5	52.4	52.3	4.5	2	30 956
Malta	43.4	42.5	41.2	40.1	40.7	40.6	39.8	39.5	40.3	38.9	36.5	35.6	36.5	-4.7	14	1 823
Netherlands	32.0	31.4	30.6	31.0	31.4	31.2	31.1	30.9	31.3	31.7	32.0	32.3	30.4	-0.2	24	112 249
Austria	35.1	35.1	35.1	34.2	33.8	33.5	34.6	34.1	33.1	33.0	32.6	32.4	32.4	-2.7	21	62 619
Poland	44.2	43.8	40.9	40.5	40.8	40.4	40.7	40.9	40.5	39.9	39.8	41.9	40.6	-0.3	9	91 566
Portugal	43.8	43.1	43.9	40.6	41.9	42.6	43.8	44.1	44.0	43.9	41.8	43.1	42.2	-1.7	7	36 853
Romania	45.2	46.4	47.7	46.8	46.5	47.6	44.2	41.7	40.5	40.9	39.7	40.8	40.0	-7.7	11	30 539
Slovenia	37.3	37.6	38.4	40.0	40.0	39.7	39.2	38.6	37.7	38.0	34.8	35.5	36.0	-2.4	15	7 704
Slovakia	37.6	39.3	37.6	36.9	36.6	36.0	35.3	35.6	35.3	35.5	35.3	34.6	35.8	-1.8	16	13 669
Finland	31.9	33.1	33.2	33.2	33.0	32.5	33.0	32.9	33.6	33.6	33.7	32.5	32.0	-1.2	22	36 997
Sweden	51.7	51.8	52.2	51.7	51.4	50.7	51.0	50.8	51.2	51.4	50.8	50.5	51.4	-0.8	4	120 895
Iceland	40.7	39.8	40.7	39.5	40.6	41.2	27.5	39.6	39.3	39.0	38.3	39.4	37.9	-2.8		3 641
Norway	28.1	27.0	26.8	28.1	29.4	31.0	32.2	32.1	30.6	30.6	33.2	26.7	20.4	-6.4		49 964

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

Data extracted February 2024

Table 5: VAT as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	6.8	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1	7.1	6.9	7.4	7.5	0.6		1 189 318
EA-19	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.8	6.9	6.9	6.6	7.1	7.3	0.6		979 642
Belgium	7.0	6.9	7.0	6.9	6.8	6.6	6.7	6.7	6.7	6.6	6.3	6.7	6.5	-0.5	25	35 989
Bulgaria	8.3	8.3	8.5	9.1	9.0	8.8	9.1	9.3	9.1	9.2	9.1	9.4	9.1	0.6	10	7 786
Czechia	6.6	6.8	7.0	7.3	7.4	7.2	7.4	7.6	7.6	7.5	7.4	7.6	7.9	0.9	15	21 855
Denmark	9.4	9.5	9.5	9.2	9.2	9.1	9.3	9.4	9.6	9.5	9.9	9.6	9.2	-0.3	7	35 184
Germany	7.0	7.1	7.1	7.0	6.9	7.0	7.0	6.9	7.0	7.0	6.5	7.2	7.4	0.3	18	285 665
Estonia	8.5	8.2	8.4	8.2	8.5	9.1	9.1	9.0	9.0	8.9	8.9	9.2	9.2	0.8	9	3 309
Ireland	6.0	5.7	5.8	5.8	5.9	4.5	4.7	4.4	4.3	4.3	3.4	3.8	3.8	-2.0	27	19 262
Greece	7.1	7.4	7.3	7.0	7.2	7.3	8.2	8.3	8.5	8.4	7.8	8.4	9.0	1.7	11	18 621
Spain	5.2	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.6	6.5	6.3	6.8	7.0	1.7	22	94 234
France	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.1	7.0	7.4	7.6	0.8	17	199 669
Croatia	11.3	11.1	12.1	12.4	12.4	12.6	12.6	12.9	13.1	13.3	12.5	13.1	13.1	1.0	1	8 886
Italy	6.0	6.0	5.9	5.8	5.9	6.1	6.0	6.2	6.2	6.2	6.0	6.6	7.1	1.2	21	138 533
Cyprus	8.2	7.6	8.1	7.8	8.6	8.4	8.7	8.5	9.0	8.9	8.1	8.8	9.7	1.6	3	2 706
Latvia	6.6	7.0	7.2	7.4	7.6	7.6	8.0	8.0	8.4	8.6	8.4	8.6	9.4	2.2	5	3 639
Lithuania	7.8	7.8	7.5	7.5	7.6	7.7	7.8	7.8	7.7	7.9	8.0	8.3	8.4	0.9	12	5 644
Luxembourg	6.3	6.6	6.9	7.0	7.3	5.6	5.6	5.8	5.9	5.9	5.8	5.8	6.2	-0.7	26	4 825
Hungary	8.5	8.3	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.5	9.7	9.9	10.1	1.0	2	17 100
Malta	7.0	7.5	7.3	7.3	7.3	6.7	6.8	6.8	7.1	6.5	6.4	6.5	6.8	-0.5	23	1 190
Netherlands	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	6.8	7.1	7.4	7.5	7.3	0.9	19	69 928
Austria	7.7	7.5	7.7	7.7	7.6	7.6	7.6	7.7	7.6	7.7	7.4	7.6	7.9	0.2	14	35 543
Poland	7.6	7.9	7.2	7.2	7.2	7.0	7.3	7.8	8.1	8.0	8.0	8.6	7.3	0.1	20	47 672
Portugal	7.5	8.1	8.3	8.0	8.5	8.6	8.5	8.6	8.7	8.8	8.4	8.9	9.4	1.1	4	22 711
Romania	7.4	8.2	7.9	8.2	7.6	8.1	6.5	6.3	6.3	6.2	6.1	6.4	6.8	-1.1	24	19 238
Slovenia	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	8.2	7.5	8.2	8.2	0.2	13	4 673
Slovakia	6.1	6.6	5.9	6.3	6.6	6.8	6.7	7.0	7.0	7.2	7.3	7.5	7.7	1.8	16	8 441
Finland	8.3	8.7	8.9	9.2	9.2	9.0	9.1	9.0	9.2	9.2	9.2	9.4	9.3	0.4	6	25 061
Sweden	9.0	8.9	8.8	8.8	8.9	8.9	9.2	9.2	9.2	9.1	9.2	9.1	9.2	0.4	8	51 954
Iceland	7.4	7.4	7.7	7.6	7.7	7.9	8.2	8.9	8.6	8.0	8.0	8.5	8.5	0.8		2 274
Norway	7.7	7.5	7.5	7.6	7.7	8.2	8.6	8.5	8.3	8.5	9.0	7.8	6.5	-1.0		36 793

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

Data extracted February 2024

Table 6: VAT as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	18.0	17.9	17.5	17.4	17.5	17.6	17.6	17.7	17.8	17.9	17.3	18.2	18.6	1.1		1 189 318
EA-19	17.3	17.1	16.8	16.7	16.8	16.9	16.9	17.0	17.0	17.2	16.4	17.4	17.9	1.1		979 642
Belgium	16.0	15.6	15.3	15.1	14.9	14.7	15.1	14.9	15.1	15.2	14.5	15.6	15.0	-0.3	27	35 989
Bulgaria	32.6	32.6	32.7	32.4	31.7	30.6	31.0	31.1	30.7	30.3	30.0	30.5	29.1	-3.6	3	7 786
Czechia	20.1	20.0	20.3	21.0	21.5	21.0	21.0	21.4	21.0	20.9	20.6	21.1	22.4	2.1	11	21 855
Denmark	20.9	21.0	20.8	19.9	18.7	19.7	20.4	20.5	21.5	20.1	20.8	20.2	22.1	1.3	14	35 184
Germany	18.8	18.7	18.4	18.2	18.1	18.0	17.8	17.6	17.5	17.5	16.4	17.5	18.1	-0.3	23	285 665
Estonia	25.7	26.0	26.6	26.0	26.6	27.2	27.1	27.5	27.3	26.7	26.7	27.3	27.9	1.3	5	3 309
Ireland	21.6	20.3	20.6	20.1	20.5	19.4	19.8	19.4	19.4	19.5	17.2	18.5	18.2	-2.4	22	19 262
Greece	22.0	21.6	19.8	19.3	19.5	19.8	20.9	20.8	21.1	21.3	19.8	20.9	21.9	2.1	15	18 621
Spain	16.4	16.3	16.5	17.8	18.3	19.0	19.1	19.2	19.0	18.7	17.1	18.0	18.6	2.1	20	94 234
France	16.1	15.7	15.3	15.0	15.1	15.1	15.1	15.2	15.3	15.8	15.4	16.4	16.4	1.1	25	199 669
Croatia	30.9	31.0	33.2	33.3	33.1	33.4	33.2	34.0	34.2	34.6	33.2	35.7	35.3	2.1	1	8 886
Italy	14.6	14.5	13.7	13.4	13.8	14.1	14.3	14.8	14.8	14.7	14.1	15.6	16.7	3.0	24	138 533
Cyprus	25.9	24.1	25.6	24.5	25.7	25.4	27.0	25.8	27.3	26.1	24.0	25.1	26.7	1.1	6	2 706
Latvia	23.5	23.9	24.6	25.3	25.5	25.7	26.1	25.8	27.1	28.0	27.2	28.2	30.9	6.3	2	3 639
Lithuania	27.5	28.7	28.0	27.7	27.5	26.7	26.3	26.6	25.8	26.1	25.7	26.0	26.5	-1.5	7	5 644
Luxembourg	17.5	18.1	18.8	19.4	20.1	16.0	15.8	15.8	14.9	14.9	15.1	15.2	16.2	-2.6	26	4 825
Hungary	23.0	22.9	23.3	23.0	23.9	24.4	23.3	24.4	25.8	26.2	27.1	29.2	28.9	5.6	4	17 100
Malta	22.6	23.7	23.2	23.3	23.3	22.8	22.0	22.5	23.3	22.1	21.9	22.3	23.8	0.6	10	1 190
Netherlands	18.4	18.2	18.0	17.8	17.3	17.6	17.6	17.4	17.6	18.2	18.6	19.1	19.0	1.0	19	69 928
Austria	18.7	18.3	18.4	18.0	17.8	17.6	18.3	18.3	18.0	17.9	17.5	17.4	18.4	0.0	21	35 543
Poland	24.2	24.6	22.3	22.1	22.4	21.6	21.6	22.8	23.1	22.6	22.4	23.3	21.1	-1.2	18	47 672
Portugal	24.8	25.1	26.3	23.7	24.8	24.9	24.8	25.1	25.1	25.4	23.8	25.2	26.0	-0.3	8	22 711
Romania	28.7	30.6	29.7	29.8	27.8	28.8	24.9	24.9	24.3	23.7	23.3	24.4	25.2	-4.5	9	19 238
Slovenia	21.2	21.5	21.0	22.3	22.4	22.1	21.8	21.7	21.9	21.6	19.9	21.4	21.8	0.8	16	4 673
Slovakia	21.9	22.8	20.6	20.5	20.7	20.9	20.3	20.7	20.8	21.1	21.1	21.2	22.1	1.5	12	8 441
Finland	20.4	20.9	21.1	21.3	21.0	20.6	20.7	21.0	21.6	21.7	22.1	21.7	21.7	0.6	17	25 061
Sweden	21.1	21.1	20.9	20.8	21.0	20.9	20.8	20.8	21.1	21.3	21.6	21.4	22.1	1.2	13	51 954
Iceland	22.8	22.4	22.8	22.2	20.8	22.6	16.3	23.8	23.6	22.9	22.0	24.4	23.7	0.9		2 274
Norway	18.5	18.0	18.1	19.1	19.9	21.3	22.3	22.1	21.1	21.4	23.2	18.9	15.0	-3.1		36 793

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.6	0.5	0.5	0.5	0.0		85 690
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	0.0		70 011
Belgium	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.1	9	3 904
Bulgaria	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	2.3	2.1	2	2 010
Czechia	1.4	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	1.5	1.7	1.5	-0.2	4	4 062
Denmark	1.6	1.9	1.9	2.0	1.9	2.0	2.1	2.0	2.0	1.9	1.7	1.5	1.2	-0.7	6	4 468
Germany	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.0	7	31 456
Estonia	4.4	4.5	4.6	4.4	4.4	4.4	4.8	4.3	4.1	4.2	3.4	3.4	3.0	-1.6	1	1 086
Ireland	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	1.1	1.1	1.0	0.9	0.7	-1.2	8	3 765
Greece	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.2	12	785
Spain	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	17	2 928
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	0.2	0.1	23	3 979
Croatia	0.5	0.5	0.5	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.4	26	78
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	0.2	0.1	19	3 756
Cyprus	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	18	59
Latvia	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	15	92
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	13	217
Luxembourg	3.2	3.2	3.1	2.9	2.9	2.4	2.4	2.4	2.5	2.6	2.3	2.4	2.3	-0.8	3	1 749
Hungary	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	16	378
Malta	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.0	21	27
Netherlands	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.6	1.5	1.5	1.4	0.1	5	13 286
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	24	665
Poland	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.5	0.1	11	2 977
Portugal	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.6	0.6	0.7	0.7	0.0	10	1 692
Romania	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.2	0.3	0.3	-0.2	14	830
Slovenia	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.0	20	105
Slovakia	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	25	163
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	27	297
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	0.2	0.1	22	878
Iceland	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	-0.2		42
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		373

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

Data extracted February 2024

Table 8: Taxes and duties on imports excluding VAT as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	1.3	1.4	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.3	1.3	0.0		85 690
EA-19	1.3	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.1		70 011
Belgium	1.4	1.3	1.3	1.2	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.3	1.6	0.3	10	3 904
Bulgaria	0.7	0.7	0.7	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.6	1.0	7.5	6.8	2	2 010
Czechia	4.4	5.1	5.1	4.9	4.1	5.0	6.3	5.2	5.1	4.7	4.2	4.6	4.2	-0.9	4	4 062
Denmark	3.6	4.3	4.2	4.3	3.9	4.3	4.5	4.4	4.5	4.1	3.6	3.2	2.8	-1.4	7	4 468
Germany	2.0	2.2	2.1	2.1	2.1	2.0	2.1	2.2	2.2	2.2	2.3	2.1	2.0	-0.1	8	31 456
Estonia	13.2	14.2	14.5	13.9	13.7	13.2	14.2	13.2	12.4	12.7	10.3	9.9	9.2	-5.3	1	1 086
Ireland	7.0	7.2	6.8	6.8	6.4	6.2	6.1	6.3	5.0	5.1	4.9	4.5	3.6	-3.2	6	3 765
Greece	0.7	0.7	0.5	0.5	0.4	0.6	0.6	0.9	0.8	0.9	0.9	1.0	0.9	0.4	14	785
Spain	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.6	0.1	18	2 928
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	25	3 979
Croatia	1.4	1.4	1.4	0.9	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.3	-1.1	26	78
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.5	0.2	21	3 756
Cyprus	1.7	1.3	1.0	0.7	0.6	0.7	0.6	0.8	0.7	0.7	0.5	0.7	0.6	-0.4	17	59
Latvia	0.8	0.5	0.5	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.5	0.7	0.8	0.3	15	92
Lithuania	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.0	1.1	1.0	0.0	13	217
Luxembourg	8.9	8.9	8.6	8.0	8.1	7.0	6.8	6.6	6.3	6.6	5.9	6.2	5.9	-2.7	3	1 749
Hungary	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.3	16	378
Malta	0.6	0.5	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.4	0.4	0.5	0.5	-0.2	19	27
Netherlands	4.3	4.0	3.8	3.7	3.9	3.7	4.0	4.1	4.1	4.1	3.8	3.7	3.6	-0.2	5	13 286
Austria	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	24	665
Poland	1.0	1.0	1.2	1.4	1.7	1.9	1.7	1.3	1.2	1.1	1.0	1.1	1.3	0.1	11	2 977
Portugal	2.3	2.3	2.1	1.7	1.8	1.9	1.8	1.4	2.1	1.9	1.8	1.9	1.9	-0.2	9	1 692
Romania	1.3	1.6	1.7	1.3	1.3	1.4	1.4	1.2	1.2	0.8	0.7	1.0	1.1	-0.6	12	830
Slovenia	0.5	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.5	0.0	20	105
Slovakia	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	-0.2	22	163
Finland	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	27	297
Sweden	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1	23	878
Iceland	1.1	1.2	1.2	0.9	0.8	0.6	0.4	0.4	0.4	0.3	0.2	0.4	0.4	-0.8		42
Norway	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.0		373

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.4	3.3	3.0	-0.6		484 414
EA-19	3.5	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.4	3.4	3.1	-0.5		413 629
Belgium	3.9	4.0	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.3	4.2	4.3	3.8	-0.2	8	20 885
Bulgaria	4.9	5.0	5.0	5.2	4.9	5.4	5.3	5.0	4.6	4.7	4.5	4.2	3.4	-1.6	11	2 954
Czechia	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.1	2.0	1.7	1.6	-1.5	24	4 285
Denmark	3.2	2.8	2.8	2.8	2.6	2.6	2.4	2.3	2.2	2.0	2.1	2.0	1.8	-1.0	22	7 022
Germany	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	2.2	2.2	2.2	2.1	1.9	-0.6	21	73 549
Estonia	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.0	27	55
Ireland	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	1.4	1.4	1.3	1.3	1.1	-0.5	25	5 461
Greece	4.7	5.1	5.3	5.6	5.6	5.4	5.7	5.4	5.7	5.8	5.5	5.3	6.8	1.5	1	13 992
Spain	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.4	3.4	3.2	3.1	3.3	3.1	0.0	14	42 278
France	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	4.8	4.7	4.8	4.8	4.6	0.5	4	120 205
Croatia	4.7	4.4	4.3	4.7	4.9	5.2	5.3	5.3	5.5	5.4	5.1	5.0	4.6	0.3	3	3 147
Italy	4.9	5.1	5.4	5.4	5.6	5.3	5.5	5.3	5.3	5.2	4.9	4.8	4.1	-1.3	5	79 063
Cyprus	3.4	3.5	3.4	3.7	4.0	4.3	4.1	4.2	3.9	3.5	3.1	2.9	2.5	-0.9	19	705
Latvia	4.4	4.4	4.2	4.4	4.4	4.6	4.7	4.6	4.8	4.3	4.4	3.9	3.3	-0.9	12	1 266
Lithuania	3.3	3.1	2.9	2.9	2.9	3.2	3.3	3.3	3.3	3.2	3.3	3.1	2.7	-0.2	18	1 789
Luxembourg	0.7	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.1	1.0	1.0	1.1	1.0	0.2	26	767
Hungary	7.1	7.2	7.6	7.6	7.2	7.1	7.0	6.7	6.6	6.3	6.1	5.6	6.0	-1.6	2	10 063
Malta	5.0	5.3	4.9	4.6	4.7	4.5	4.7	4.5	4.6	4.3	3.6	3.3	2.9	-2.0	15	514
Netherlands	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	2.3	2.2	2.2	2.2	1.7	-0.3	23	16 180
Austria	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	3.1	3.1	2.9	3.1	2.7	-0.7	17	11 998
Poland	4.5	4.3	4.1	4.1	3.8	3.8	4.0	4.0	4.0	3.8	3.7	4.1	3.6	-0.5	9	23 772
Portugal	4.1	4.0	3.8	3.8	3.8	3.9	4.3	4.5	4.3	4.2	4.1	4.1	3.6	-0.2	10	8 748
Romania	3.4	3.3	3.6	3.6	3.9	4.0	3.9	3.3	3.3	3.4	3.3	3.3	2.7	-0.9	16	7 806
Slovenia	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.6	4.8	4.3	4.1	3.9	-1.2	7	2 202
Slovakia	3.3	3.7	3.6	3.8	3.7	3.7	3.7	3.9	3.8	3.7	3.6	3.5	3.1	-0.5	13	3 447
Finland	4.5	4.9	4.9	4.9	4.9	5.0	5.1	4.8	4.8	4.6	4.5	4.2	3.9	-1.0	6	10 527
Sweden	3.2	3.0	3.0	2.9	2.7	2.7	2.7	2.6	2.7	2.5	2.5	2.4	2.1	-0.9	20	11 737
Iceland	3.1	3.1	3.2	3.1	3.0	2.7	2.7	2.8	2.7	2.5	2.5	2.3	2.3	-0.9		602
Norway	3.2	3.0	2.9	2.8	2.9	2.9	3.0	2.9	2.8	2.7	2.8	2.2	1.6	-1.3		8 990

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	9.3	9.3	9.1	9.1	9.0	9.1	9.1	8.9	8.9	8.7	8.4	8.3	7.6	-1.5		484 414
EA-19	9.2	9.2	9.0	9.0	9.0	9.0	9.1	8.9	8.9	8.8	8.4	8.3	7.5	-1.5		413 629
Belgium	9.0	9.0	8.8	8.8	8.8	9.1	9.6	9.6	9.6	10.0	9.7	9.9	8.7	-0.1	15	20 885
Bulgaria	19.5	19.5	19.2	18.5	17.3	18.7	18.0	16.9	15.4	15.6	14.9	13.8	11.1	-8.1	4	2 954
Czechia	8.2	8.5	9.1	9.1	7.8	8.5	6.5	7.0	6.2	6.0	5.4	4.8	4.4	-4.7	24	4 285
Denmark	7.1	6.3	6.2	6.0	5.4	5.5	5.3	5.0	5.0	4.2	4.5	4.2	4.4	-1.8	23	7 022
Germany	7.0	6.8	6.6	6.5	6.4	6.4	6.0	5.9	5.6	5.5	5.5	5.0	4.7	-1.9	22	73 549
Estonia	0.6	0.8	0.6	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	-0.1	27	55
Ireland	6.4	5.7	5.5	6.0	6.0	6.6	6.9	6.6	6.4	6.4	6.4	6.3	5.2	-0.3	20	5 461
Greece	14.4	14.8	14.4	15.4	15.3	14.6	14.4	13.6	14.2	14.6	13.8	13.2	16.4	2.0	2	13 992
Spain	10.9	10.1	9.5	9.9	9.8	10.0	9.8	9.9	9.7	9.3	8.4	8.7	8.3	-1.2	17	42 278
France	8.9	9.2	9.2	9.1	9.1	9.5	9.8	10.0	10.3	10.4	10.5	10.6	9.9	0.7	11	120 205
Croatia	12.9	12.3	11.9	12.7	13.1	13.7	13.9	14.0	14.4	13.9	13.5	13.7	12.5	0.6	3	3 147
Italy	11.9	12.4	12.6	12.6	13.0	12.4	13.1	12.7	12.6	12.4	11.5	11.2	9.5	-3.1	12	79 063
Cyprus	10.8	11.1	10.8	11.5	11.8	12.9	12.7	12.9	11.8	10.2	9.1	8.2	6.9	-3.9	18	705
Latvia	15.5	15.1	14.6	15.0	14.9	15.3	15.4	14.9	15.4	14.2	14.0	12.9	10.7	-3.9	5	1 266
Lithuania	11.7	11.5	10.9	10.7	10.7	11.2	11.1	11.2	11.0	10.5	10.4	9.8	8.4	-2.5	16	1 789
Luxembourg	2.1	2.1	2.1	2.1	2.3	2.4	2.5	2.7	2.9	2.5	2.7	3.0	2.6	0.5	26	767
Hungary	19.4	19.8	19.6	19.7	18.8	18.3	17.9	17.6	17.9	17.5	17.0	16.6	17.0	-2.6	1	10 063
Malta	16.1	16.7	15.6	14.6	15.0	15.3	15.3	15.0	15.3	14.6	12.4	11.1	10.3	-5.3	8	514
Netherlands	6.3	6.1	5.5	5.9	6.0	6.2	5.8	5.7	5.8	5.7	5.6	5.5	4.4	-1.1	25	16 180
Austria	8.1	8.3	8.2	7.8	7.6	7.5	7.7	7.7	7.3	7.2	6.9	7.0	6.2	-2.0	19	11 998
Poland	14.2	13.5	12.8	12.5	11.9	11.6	11.9	11.8	11.3	10.8	10.3	11.1	10.5	-2.3	6	23 772
Portugal	13.6	12.3	12.0	11.1	11.0	11.4	12.5	13.3	12.3	12.3	11.5	11.6	10.0	-2.0	10	8 748
Romania	13.1	12.3	13.7	13.3	14.0	14.3	14.7	13.1	12.7	13.1	12.7	12.4	10.2	-3.5	9	7 806
Slovenia	12.6	12.5	13.5	13.7	13.7	13.8	13.6	13.3	12.4	12.8	11.3	10.8	10.3	-3.2	7	2 202
Slovakia	11.9	12.9	12.7	12.3	11.7	11.5	11.3	11.4	11.1	10.7	10.3	10.1	9.0	-3.7	14	3 447
Finland	11.1	11.6	11.7	11.3	11.3	11.4	11.7	11.2	11.4	11.0	10.6	9.8	9.1	-2.6	13	10 527
Sweden	7.5	7.1	7.1	6.7	6.4	6.3	6.2	6.0	6.1	5.9	5.9	5.7	5.0	-2.1	21	11 737
Iceland	9.5	9.4	9.5	9.0	8.1	7.8	5.4	7.7	7.5	7.1	6.9	6.6	6.3	-3.2		602
Norway	7.7	7.2	7.0	7.2	7.4	7.5	7.6	7.5	7.1	6.7	7.2	5.4	3.7	-3.3		8 990

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

Data extracted February 2024

Table 11: Other taxes on production as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.2	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5	2.5	2.5	2.5	0.0		400 350
EA-19	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	2.2	2.3	2.3	2.3	2.3	0.0		309 157
Belgium	1.9	2.0	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.2	2.2	2.0	2.1	-0.2	9	11 656
Bulgaria	0.5	0.5	0.7	0.9	1.0	1.0	1.1	1.0	1.0	1.3	1.4	1.2	1.5	0.8	14	1 293
Czechia	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.6	0.0	24	1 565
Denmark	2.0	2.1	2.1	2.3	2.3	2.3	2.3	2.2	2.3	2.3	2.2	2.2	2.1	0.0	10	7 866
Germany	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.8	1.0	1.0	0.3	21	37 965
Estonia	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.8	1.1	1.0	1.0	1.2	0.5	19	415
Ireland	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	0.8	0.9	0.8	-0.5	23	4 057
Greece	0.8	1.2	1.8	2.1	3.4	3.8	3.8	3.8	3.4	3.3	3.4	3.5	3.2	1.4	4	6 608
Spain	1.3	1.4	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.8	2.0	2.0	1.9	0.1	12	25 187
France	4.1	4.2	4.4	4.5	4.6	4.5	4.6	4.6	4.6	4.9	5.2	4.5	4.7	0.3	2	125 211
Croatia	1.4	1.5	1.5	1.5	1.5	1.7	1.7	1.6	1.6	1.7	1.7	1.4	1.3	-0.2	16	915
Italy	2.9	2.9	3.8	3.6	3.7	3.6	2.8	2.9	3.0	2.9	2.8	2.9	3.1	-0.7	5	60 498
Cyprus	2.2	2.1	2.2	2.2	2.2	2.1	1.8	1.9	1.9	2.0	2.0	1.9	2.3	0.1	7	632
Latvia	1.1	1.3	1.3	1.2	1.4	1.4	1.4	1.4	1.2	1.2	1.2	1.1	1.1	-0.2	20	445
Lithuania	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	0.4	0.4	0.4	-0.2	27	276
Luxembourg	1.6	1.5	1.5	1.6	1.7	1.9	2.0	2.1	2.2	2.1	2.1	2.4	2.2	0.7	8	1 691
Hungary	1.6	1.6	1.8	2.1	2.0	2.0	1.9	2.0	1.9	2.1	2.2	2.0	2.0	0.2	11	3 415
Malta	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.5	0.5	0.5	0.0	25	92
Netherlands	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	1.5	1.4	1.6	1.5	1.3	0.1	17	12 855
Austria	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.2	3.3	3.3	3.2	-0.3	3	14 413
Poland	1.5	1.5	1.5	1.5	1.6	1.7	1.8	1.7	1.7	1.9	2.2	2.4	2.6	1.1	6	17 146
Portugal	0.9	1.1	1.1	1.4	1.5	1.5	1.6	1.4	1.6	1.5	1.6	1.5	1.5	0.4	13	3 702
Romania	0.6	0.5	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	0.8	0.8	0.9	0.2	22	2 666
Slovenia	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.3	0.0	18	724
Slovakia	0.8	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.1	1.2	1.0	1.5	0.4	15	1 619
Finland	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.3	26	1 112
Sweden	9.7	9.7	10.1	10.1	10.0	9.9	10.5	10.4	10.4	10.2	9.8	9.8	10.0	-0.1	1	56 327
Iceland	2.4	2.2	2.4	2.5	4.0	3.6	2.7	2.9	2.8	3.0	3.3	2.8	2.7	0.3		722
Norway	0.7	0.7	0.6	0.6	0.7	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.7	0.1		3 808

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

Data extracted February 2024

Table 12: Other taxes on production as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	5.8	5.9	6.4	6.4	6.5	6.5	6.2	6.1	6.1	6.2	6.3	6.2	6.3	-0.1		400 350
EA-19	5.2	5.4	5.9	5.9	6.0	6.0	5.6	5.5	5.5	5.7	5.8	5.6	5.6	-0.3		309 157
Belgium	4.5	4.6	5.2	4.9	5.0	4.9	5.0	4.8	4.7	5.0	5.0	4.7	4.9	-0.3	12	11 656
Bulgaria	2.1	2.0	2.9	3.2	3.5	3.4	3.7	3.2	3.4	4.4	4.5	4.0	4.8	1.9	13	1 293
Czechia	1.5	1.8	1.6	1.4	1.6	1.5	1.5	1.4	1.4	1.8	2.0	2.0	1.6	0.0	25	1 565
Denmark	4.5	4.6	4.6	5.0	4.8	5.1	4.9	4.8	5.1	4.8	4.7	4.6	4.9	0.3	11	7 866
Germany	1.7	1.8	1.9	1.8	1.8	2.0	1.9	1.8	1.8	1.9	2.0	2.4	2.4	0.5	23	37 965
Estonia	2.2	2.3	2.3	2.3	2.5	2.3	2.4	2.3	2.3	3.2	3.1	2.8	3.5	1.2	19	415
Ireland	4.3	4.4	4.6	5.0	5.4	5.2	4.8	5.0	5.1	4.8	4.0	4.2	3.8	-0.8	16	4 057
Greece	2.5	3.4	4.9	5.9	9.2	10.2	9.7	9.6	8.5	8.3	8.6	8.7	7.8	2.9	3	6 608
Spain	4.2	4.4	5.5	5.6	5.7	5.8	5.5	5.3	5.2	5.2	5.4	5.2	5.0	-0.5	10	25 187
France	9.7	9.8	9.8	10.0	10.0	10.0	10.0	9.9	9.9	10.8	11.4	10.0	10.3	0.5	2	125 211
Croatia	3.8	4.1	4.0	4.0	4.1	4.6	4.5	4.3	4.2	4.4	4.6	3.9	3.6	-0.4	18	915
Italy	7.0	7.0	8.9	8.3	8.6	8.5	6.6	7.1	7.2	7.0	6.7	6.9	7.3	-1.6	6	60 498
Cyprus	6.8	6.7	6.9	6.8	6.4	6.3	5.7	5.9	5.8	5.8	5.9	5.6	6.2	-0.7	7	632
Latvia	3.8	4.3	4.4	4.2	4.8	4.8	4.7	4.6	3.9	3.8	3.8	3.7	3.8	-0.6	17	445
Lithuania	2.3	2.2	2.2	2.2	2.3	2.2	1.9	1.5	1.4	1.4	1.4	1.3	1.3	-0.9	26	276
Luxembourg	4.5	4.1	4.1	4.4	4.6	5.5	5.7	5.8	5.5	5.4	5.6	6.3	5.7	1.6	9	1 691
Hungary	4.3	4.5	4.6	5.4	5.3	5.3	4.9	5.2	5.2	5.6	6.0	6.0	5.8	1.2	8	3 415
Malta	4.1	1.6	1.6	1.6	1.9	2.0	2.0	1.6	1.3	1.7	1.8	1.7	1.8	0.2	24	92
Netherlands	3.0	3.1	3.2	3.5	4.3	3.7	3.8	3.7	3.8	3.7	4.1	3.9	3.5	0.3	21	12 855
Austria	8.0	8.2	8.3	8.2	8.1	8.1	8.3	7.8	7.5	7.6	7.9	7.7	7.5	-0.8	5	14 413
Poland	4.8	4.7	4.7	4.5	4.8	5.3	5.4	5.0	4.9	5.3	6.1	6.4	7.6	2.9	4	17 146
Portugal	3.1	3.4	3.6	4.2	4.2	4.5	4.6	4.2	4.5	4.4	4.7	4.4	4.2	0.6	15	3 702
Romania	2.1	2.0	2.5	2.5	3.5	3.1	3.1	2.5	2.3	3.3	3.0	3.1	3.5	1.0	20	2 666
Slovenia	3.0	3.0	3.4	3.6	3.6	3.5	3.4	3.2	3.1	3.2	3.2	2.9	3.4	0.0	22	724
Slovakia	3.0	2.9	3.7	3.6	3.6	3.2	3.2	3.0	3.0	3.3	3.5	2.9	4.2	0.5	14	1 619
Finland	0.3	0.3	0.2	0.4	0.5	0.3	0.4	0.4	0.4	0.7	0.7	0.7	1.0	0.8	27	1 112
Sweden	22.7	23.2	23.9	23.9	23.6	23.2	23.7	23.7	23.8	23.9	23.0	23.1	23.9	0.0	1	56 327
Iceland	7.3	6.8	7.2	7.4	10.9	10.2	5.4	7.7	7.8	8.7	9.2	8.1	7.5	0.3		722
Norway	1.7	1.6	1.5	1.6	1.8	2.0	2.1	2.2	2.2	2.2	2.4	2.1	1.6	0.1		3 808

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

Data extracted February 2024

Table 13: Direct taxes as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	11.9	12.1	12.6	12.9	12.9	12.9	13.0	13.2	13.2	13.2	13.2	13.6	13.7	1.1		2 180 313
EA-19	11.7	12.0	12.5	12.8	12.8	12.8	12.9	13.0	13.2	13.2	13.2	13.5	13.9	1.4		1 864 106
Belgium	16.1	16.7	17.1	17.8	17.7	17.3	16.9	17.5	17.7	16.4	16.5	16.5	17.2	0.1	4	95 443
Bulgaria	4.9	4.8	4.8	5.2	5.5	5.7	5.8	6.1	6.1	6.1	6.1	6.8	6.5	1.7	26	5 582
Czechia	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.5	8.5	7.7	7.9	0.5	20	21 804
Denmark	28.6	28.6	29.3	29.9	32.8	30.3	29.6	29.8	28.3	31.3	31.4	32.2	27.5	-1.8	1	104 768
Germany	11.1	11.5	12.1	12.3	12.3	12.5	12.9	13.1	13.4	13.4	12.8	13.7	13.9	1.8	10	538 063
Estonia	6.6	6.3	6.6	7.2	7.4	7.8	7.5	7.2	7.4	7.3	7.7	8.4	8.0	1.4	19	2 876
Ireland	11.8	12.3	12.9	12.9	12.9	10.7	10.9	10.4	10.6	10.4	10.1	10.7	11.3	-1.6	13	57 325
Greece	8.4	9.5	11.1	10.6	9.9	9.6	10.3	10.1	10.4	9.5	9.5	9.6	9.7	-1.4	17	19 961
Spain	9.5	9.6	10.4	10.5	10.7	10.5	10.4	10.6	11.0	10.8	11.6	12.2	12.7	2.3	12	170 341
France	11.5	12.1	12.8	13.2	13.1	13.1	12.9	13.3	13.7	13.6	13.7	13.6	14.2	1.4	8	374 266
Croatia	6.8	6.7	6.6	7.0	6.7	6.6	7.0	6.7	6.8	6.9	6.9	6.1	7.2	0.6	23	4 918
Italy	14.3	14.2	14.9	15.2	14.7	14.7	14.9	14.5	14.1	14.4	15.2	14.8	15.0	0.1	6	292 747
Cyprus	9.4	10.1	9.9	10.4	10.4	9.8	9.3	9.5	9.5	9.3	9.5	10.0	10.5	0.6	15	2 925
Latvia	7.4	7.4	7.6	7.7	7.7	7.7	8.2	8.4	7.3	6.9	7.0	7.2	7.1	-0.5	24	2 741
Lithuania	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.7	8.8	9.0	9.6	10.0	5.2	16	6 733
Luxembourg	13.6	13.6	13.6	13.6	13.3	13.9	14.4	14.9	17.0	17.0	16.0	16.0	16.2	2.6	5	12 527
Hungary	7.8	6.2	6.7	6.5	6.7	6.8	7.3	7.2	6.6	6.6	6.7	5.6	6.9	0.2	25	11 702
Malta	12.1	12.5	12.9	13.3	13.3	12.5	13.3	13.3	13.0	13.2	12.9	13.6	13.1	0.2	11	2 285
Netherlands	11.2	10.7	10.2	10.2	10.8	11.5	11.8	12.9	12.7	13.4	13.5	13.6	14.2	4.0	9	135 888
Austria	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	13.6	13.7	12.9	14.0	14.4	1.3	7	64 617
Poland	6.8	6.8	7.0	6.8	6.9	6.9	7.2	7.4	7.8	7.9	7.9	8.3	7.7	0.7	22	50 255
Portugal	8.5	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.7	10.0	9.6	10.6	1.5	14	25 696
Romania	5.7	5.8	5.5	6.0	6.2	6.6	6.5	6.1	4.9	4.8	4.7	5.1	6.1	0.6	27	17 455
Slovenia	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.8	7.8	8.4	8.0	0.5	18	4 566
Slovakia	5.4	5.5	5.6	6.2	6.7	7.1	7.2	7.2	7.3	7.2	7.2	7.8	7.7	2.1	21	8 481
Finland	15.6	16.0	15.8	16.4	16.6	16.8	16.6	16.8	16.3	16.3	16.3	17.1	17.4	1.6	3	46 624
Sweden	18.1	17.5	17.4	17.7	17.8	18.3	18.9	19.0	18.6	18.1	18.1	18.4	17.7	0.3	2	99 725
Iceland	15.3	16.2	16.6	17.2	18.5	17.2	33.1	19.0	18.7	18.2	19.4	18.2	19.3	2.7		5 146
Norway	20.7	21.3	20.9	19.1	17.4	16.1	15.7	16.0	17.3	17.2	14.9	21.0	27.1	6.2		153 134

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

Data extracted February 2024

Table 14: Direct taxes as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	31.4	31.7	32.1	32.5	32.5	32.6	32.7	32.9	33.0	33.1	33.1	33.6	34.1	2.0		2 180 313
EA-19	30.7	31.1	31.6	32.0	31.8	32.0	32.1	32.4	32.7	32.7	32.7	33.2	34.0	2.4		1 864 106
Belgium	37.0	37.7	37.8	38.7	38.8	38.4	38.1	39.1	39.4	37.8	38.0	38.3	39.8	2.0	7	95 443
Bulgaria	19.1	19.0	18.5	18.6	19.3	19.6	20.0	20.5	20.4	20.0	20.0	21.9	20.9	2.4	25	5 582
Czechia	21.9	21.8	21.5	21.7	22.6	22.3	22.9	23.0	23.6	23.6	23.7	21.4	22.4	0.9	21	21 804
Denmark	63.6	63.5	64.0	64.7	67.1	65.2	64.7	65.2	63.7	66.6	66.3	67.6	65.7	1.7	1	104 768
Germany	29.8	30.6	31.4	31.9	32.0	32.2	32.9	33.3	33.6	33.4	32.3	33.5	34.0	2.6	10	538 063
Estonia	19.8	19.9	20.8	22.7	23.0	23.4	22.3	21.9	22.6	21.9	23.0	24.9	24.2	3.4	17	2 876
Ireland	42.5	44.0	45.6	44.9	44.9	46.3	46.0	46.2	47.6	47.4	50.9	51.4	54.1	8.5	2	57 325
Greece	26.1	27.8	30.1	29.3	27.0	26.0	26.2	25.5	25.9	24.2	24.1	24.0	23.4	-6.7	18	19 961
Spain	30.2	30.8	32.0	31.7	31.4	31.1	31.0	31.1	31.8	31.1	31.4	32.3	33.6	1.6	11	170 341
France	27.1	27.8	28.7	29.0	28.6	28.7	28.4	28.7	29.6	30.1	30.1	30.1	30.7	2.0	14	374 266
Croatia	18.8	18.8	18.1	18.8	18.0	17.6	18.4	17.7	17.8	18.0	18.4	16.7	19.6	1.5	27	4 918
Italy	34.6	34.5	34.5	35.2	34.2	34.4	35.4	34.8	33.9	34.2	35.6	34.8	35.2	0.7	9	292 747
Cyprus	29.5	31.8	31.2	32.7	30.8	29.7	28.7	29.0	28.7	27.2	28.2	28.7	28.8	-2.4	16	2 925
Latvia	26.0	25.5	26.1	26.1	25.9	25.9	26.7	27.2	23.5	22.4	22.5	23.3	23.2	-2.9	19	2 741
Lithuania	16.3	16.0	17.9	18.4	18.3	18.8	19.0	18.4	18.8	29.3	28.8	30.1	31.6	13.7	13	6 733
Luxembourg	38.1	37.7	37.4	37.5	36.7	39.8	40.5	40.5	43.1	43.0	41.6	41.7	42.0	4.6	5	12 527
Hungary	21.1	17.1	17.3	17.0	17.5	17.6	18.6	19.0	18.0	18.1	18.7	16.7	19.8	2.5	26	11 702
Malta	39.0	39.3	40.9	42.3	42.3	42.4	43.4	44.0	43.0	44.6	44.5	46.4	45.7	4.8	3	2 285
Netherlands	31.6	30.3	28.7	28.3	29.1	31.1	30.7	33.4	32.8	34.1	33.8	34.8	36.8	8.1	8	135 888
Austria	30.9	31.0	31.3	32.0	32.3	32.9	30.8	31.1	32.1	32.2	30.6	32.2	33.5	2.2	12	64 617
Poland	21.4	21.2	21.8	21.1	21.3	21.4	21.3	21.5	22.3	22.6	22.3	22.8	22.3	0.5	22	50 255
Portugal	27.9	29.2	28.6	33.3	31.8	31.2	29.6	29.1	29.1	28.2	28.5	27.3	29.4	0.8	15	25 696
Romania	21.9	21.5	20.9	21.6	22.5	23.5	24.9	24.4	18.9	18.7	18.0	19.5	22.8	1.9	20	17 455
Slovenia	21.1	20.8	19.9	18.6	19.2	19.3	19.9	20.1	21.1	20.7	20.7	21.9	21.3	1.4	24	4 566
Slovakia	19.6	19.2	19.7	20.1	21.1	22.0	21.8	21.4	21.5	21.0	20.7	22.2	22.2	2.5	23	8 481
Finland	38.4	38.2	37.2	37.9	38.1	38.5	38.0	39.3	38.5	38.6	38.9	39.7	40.3	3.1	6	46 624
Sweden	42.2	41.7	41.2	41.7	42.1	42.9	42.8	43.0	42.5	42.2	42.7	43.3	42.4	1.2	4	99 725
Iceland	47.5	48.8	49.0	50.2	49.9	48.9	65.8	51.2	51.2	51.8	53.4	52.0	53.6	4.6		5 146
Norway	49.6	51.0	50.7	48.0	45.0	41.9	40.4	41.5	44.0	43.2	38.4	50.8	62.4	11.7		153 134

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

Data extracted February 2024

Table 15: Taxes on individual or household income including holding gains as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	8.7	8.8	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.6	9.9	9.7	9.6	0.4		1 523 849
EA-19	8.5	8.5	9.0	9.2	9.2	9.2	9.1	9.2	9.4	9.5	9.7	9.6	9.7	0.7		1 296 888
Belgium	12.1	12.4	12.5	13.0	12.9	12.4	12.0	12.0	11.8	11.3	11.8	11.2	11.9	-0.6	4	65 880
Bulgaria	2.8	2.7	2.7	2.9	3.1	3.1	3.1	3.4	3.3	3.3	3.5	3.4	3.1	0.4	26	2 672
Czechia	3.7	4.0	4.0	4.1	4.2	4.0	4.3	4.5	4.8	5.0	5.2	3.7	3.6	-0.4	23	9 866
Denmark	24.8	24.8	25.1	25.6	28.5	25.9	25.3	25.2	24.2	26.7	27.2	27.1	23.4	-1.7	1	88 916
Germany	8.2	8.2	8.7	9.0	8.9	9.1	9.2	9.5	9.7	9.8	9.6	9.6	9.7	1.0	9	376 419
Estonia	5.3	5.1	5.2	5.4	5.7	5.7	5.8	5.6	5.4	5.5	6.0	6.9	6.3	1.1	16	2 279
Ireland	8.7	9.1	9.6	9.5	9.4	7.5	7.6	7.1	7.0	6.9	6.5	6.7	6.5	-3.1	15	32 969
Greece	4.0	4.8	7.0	5.9	5.9	5.7	5.9	6.3	6.4	5.9	6.3	5.9	5.5	-1.5	18	11 432
Spain	7.0	7.2	7.5	7.6	7.7	7.4	7.3	7.5	7.7	8.0	8.8	8.7	9.2	1.7	10	123 399
France	7.6	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	9.6	9.4	9.8	1.4	8	259 536
Croatia	3.4	3.3	3.6	3.9	3.8	3.5	3.6	3.2	3.5	3.5	3.6	3.0	3.1	-0.5	25	2 135
Italy	11.3	11.1	11.8	11.9	11.9	12.1	11.8	11.7	11.6	11.8	12.5	12.2	11.6	-0.2	5	226 078
Cyprus	3.4	3.5	3.5	2.8	2.7	2.7	2.7	3.1	3.2	3.2	3.3	3.3	3.5	0.0	24	972
Latvia	6.2	5.8	5.7	5.8	5.9	5.9	6.3	6.6	6.0	6.5	6.0	6.0	5.8	0.1	17	2 265
Lithuania	3.6	3.5	3.5	3.6	3.6	3.9	4.0	3.9	4.1	7.2	7.3	7.5	7.6	4.1	13	5 105
Luxembourg	7.4	8.0	7.9	8.3	8.4	8.7	8.9	8.7	9.3	9.5	9.7	10.1	10.4	2.5	6	8 028
Hungary	6.3	4.8	5.2	4.9	4.9	4.9	4.8	5.0	5.1	5.1	5.3	4.1	5.3	0.1	19	9 007
Malta	5.7	6.4	6.4	6.6	6.4	6.0	6.4	6.5	6.9	6.9	7.6	7.9	8.2	1.8	11	1 437
Netherlands	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	7.9	8.5	9.1	8.5	8.2	1.4	12	78 354
Austria	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	9.7	9.8	9.5	10.0	9.9	0.0	7	44 189
Poland	4.4	4.4	4.5	4.5	4.6	4.7	4.9	5.0	5.3	5.3	5.3	5.3	4.5	0.0	21	29 453
Portugal	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.4	6.5	6.3	7.0	6.9	7.0	1.2	14	16 918
Romania	3.2	3.2	3.3	3.4	3.5	3.7	3.7	3.6	2.4	2.3	2.4	2.4	2.5	-0.8	27	7 205
Slovenia	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.4	5.2	5.2	5.4	5.1	-0.5	20	2 920
Slovakia	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.7	3.7	3.8	3.7	0.8	22	4 106
Finland	12.0	12.2	12.4	12.7	13.3	13.2	12.9	12.5	12.2	12.3	12.5	12.9	12.9	0.5	3	34 604
Sweden	14.6	14.1	14.5	14.7	14.7	14.9	15.6	15.6	15.2	14.5	14.7	14.5	13.8	-0.7	2	77 706
Iceland	12.3	13.1	13.4	13.9	13.8	13.7	14.4	15.2	15.3	15.1	16.4	15.5	15.5	2.1		4 135
Norway	9.8	9.7	9.7	9.9	9.8	10.7	10.7	10.2	9.9	10.3	11.3	10.5	8.0	-1.7		45 045

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

Data extracted February 2024

Table 16: Taxes on individual or household income including holding gains as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	23.0	22.8	23.4	23.6	23.8	23.7	23.4	23.6	23.8	24.1	24.6	24.1	23.9	0.5		1 523 849
EA-19	22.2	22.1	22.7	23.0	23.0	23.0	22.7	22.9	23.3	23.6	24.1	23.6	23.7	1.0		1 296 888
Belgium	27.9	28.0	27.7	28.2	28.3	27.6	27.0	26.7	26.4	26.1	27.2	26.0	27.5	-0.2	6	65 880
Bulgaria	10.8	10.6	10.5	10.5	10.8	10.6	10.8	11.2	11.3	11.0	11.5	11.0	10.0	-0.5	24	2 672
Czechia	11.4	11.7	11.7	11.8	12.2	11.8	12.3	12.7	13.4	13.8	14.5	10.4	10.1	-1.6	23	9 866
Denmark	55.2	55.1	54.9	55.4	58.3	55.9	55.3	55.1	54.5	56.8	57.3	56.9	55.8	0.9	1	88 916
Germany	22.0	21.8	22.6	23.4	23.3	23.5	23.5	24.1	24.2	24.4	24.2	23.5	23.8	1.2	11	376 419
Estonia	15.9	16.1	16.4	17.2	17.6	17.2	17.3	17.2	16.5	16.5	18.1	20.4	19.2	2.8	16	2 279
Ireland	31.4	32.6	34.0	32.9	32.6	32.2	32.1	31.7	31.2	31.4	32.7	32.5	31.1	-2.9	3	32 969
Greece	12.4	14.1	19.2	16.4	16.2	15.4	15.1	15.9	15.8	15.0	15.9	14.7	13.4	-5.8	20	11 432
Spain	22.3	23.1	23.2	23.0	22.8	21.8	21.7	22.0	22.3	22.9	23.9	23.0	24.3	1.1	9	123 399
France	18.1	17.9	18.9	19.2	19.0	19.0	18.8	18.5	20.5	20.7	21.1	20.8	21.3	2.4	13	259 536
Croatia	9.4	9.3	9.8	10.6	10.2	9.3	9.4	8.5	9.0	9.2	9.5	8.0	8.5	-1.3	27	2 135
Italy	27.4	26.9	27.4	27.5	27.7	28.2	28.1	28.1	27.8	28.1	29.3	28.8	27.2	-0.2	7	226 078
Cyprus	10.8	11.0	11.2	8.8	8.0	8.1	8.5	9.3	9.7	9.3	9.8	9.5	9.6	-1.6	25	972
Latvia	21.8	19.7	19.7	19.8	19.9	19.7	20.4	21.2	19.3	21.1	19.3	19.6	19.2	-0.5	17	2 265
Lithuania	12.7	12.8	12.9	13.3	13.2	13.3	13.4	13.1	13.5	23.9	23.3	23.4	24.0	11.1	10	5 105
Luxembourg	20.8	22.1	21.8	22.8	23.1	25.0	24.9	23.6	23.6	23.9	25.4	26.4	26.9	5.1	8	8 028
Hungary	17.1	13.2	13.4	12.8	12.7	12.5	12.1	13.1	13.8	14.1	14.6	12.1	15.2	1.8	18	9 007
Malta	18.5	20.0	20.3	21.0	20.3	20.1	21.0	21.5	22.8	23.4	26.3	26.8	28.8	8.5	5	1 437
Netherlands	21.5	20.6	19.2	18.7	18.6	20.1	18.4	21.5	20.5	21.6	22.8	21.7	21.2	2.0	14	78 354
Austria	23.5	23.4	23.7	23.7	24.3	24.9	22.3	22.3	22.8	23.0	22.6	23.0	22.9	-0.8	12	44 189
Poland	13.9	13.6	13.9	14.0	14.3	14.4	14.5	14.6	15.1	15.1	14.8	14.5	13.1	-0.8	21	29 453
Portugal	17.7	18.5	18.4	22.7	22.5	21.3	19.9	18.9	18.7	18.4	19.9	19.7	19.4	1.0	15	16 918
Romania	12.3	11.7	12.3	12.3	12.8	13.1	14.1	14.3	9.2	8.8	9.2	9.1	9.4	-2.9	26	7 205
Slovenia	14.6	14.8	14.9	13.5	13.5	13.5	13.9	13.6	14.3	13.9	13.9	14.1	13.6	-1.3	19	2 920
Slovakia	9.4	9.7	10.1	9.5	9.4	9.5	10.0	10.0	10.6	10.9	10.8	10.6	10.8	0.7	22	4 106
Finland	29.5	29.2	29.3	29.3	30.6	30.2	29.6	29.2	28.9	29.0	30.0	29.8	29.9	0.6	4	34 604
Sweden	34.0	33.7	34.4	34.5	34.9	35.0	35.3	35.4	34.7	34.0	34.6	34.1	33.0	-1.4	2	77 706
Iceland	38.3	39.4	39.3	40.4	37.2	38.9	28.7	40.9	41.8	43.2	45.1	44.3	43.1	3.8		4 135
Norway	23.6	23.1	23.4	24.8	25.3	27.9	27.5	26.4	25.3	25.8	29.1	25.4	18.3	-5.1		45 045

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

Data extracted February 2024

Table 17: Taxes on the income or profits of corporations including holding gains as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.2	2.3	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.6	2.4	2.9	3.3	0.9		517 864
EA-19	2.2	2.3	2.4	2.5	2.4	2.4	2.6	2.7	2.7	2.7	2.4	2.9	3.3	0.9		440 547
Belgium	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	3.8	4.0	1.0	7	21 903
Bulgaria	1.8	1.8	1.7	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.2	2.8	2.9	1.2	18	2 509
Czechia	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	3.8	4.2	1.1	6	11 493
Denmark	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.9	3.9	3.1	0.5	15	11 908
Germany	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	3.1	3.2	0.7	14	122 566
Estonia	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.6	1.5	1.7	0.3	25	596
Ireland	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	3.6	4.5	2.2	3	22 820
Greece	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	1.4	22	5 127
Spain	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	2.6	2.7	0.6	20	36 608
France	2.3	2.6	2.7	2.7	2.6	2.6	2.6	2.9	2.7	2.8	2.7	2.9	3.3	0.6	12	87 414
Croatia	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	2.2	3.2	1.2	13	2 174
Italy	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	1.9	2.0	2.1	1.9	2.7	0.4	21	52 487
Cyprus	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.7	6.2	6.6	0.9	1	1 835
Latvia	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	0.9	1.0	-0.6	27	388
Lithuania	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.7	2.1	2.3	1.0	24	1 573
Luxembourg	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	-0.5	4	3 415
Hungary	1.1	1.1	1.2	1.2	1.5	1.6	2.1	1.8	1.2	1.1	1.2	1.2	1.3	0.1	26	2 236
Malta	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.1	5.5	5.6	4.6	5.1	4.3	-1.4	5	744
Netherlands	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	3.9	4.8	2.7	2	46 121
Austria	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	1.4	10	15 572
Poland	2.0	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	2.6	2.8	0.7	19	18 302
Portugal	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	0.5	11	8 082
Romania	2.0	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.1	2.1	1.9	2.2	3.1	1.3	16	8 707
Slovenia	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	1.1	23	1 332
Slovakia	2.4	2.4	2.3	2.8	3.3	3.6	3.5	3.5	3.3	3.0	3.0	3.6	3.6	1.3	8	3 909
Finland	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	2.7	3.0	0.9	17	8 056
Sweden	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	3.5	3.6	1.2	9	19 989
Iceland	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.1	2.7	0.8		712
Norway	9.8	10.7	10.3	8.2	6.6	4.5	4.0	4.8	6.4	6.0	2.8	9.8	18.4	8.1		103 750

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

Data extracted February 2024

Table 18: Taxes on the income or profits of corporations including holding gains as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	5.9	6.1	6.1	6.1	6.0	6.1	6.5	6.7	6.7	6.6	6.1	7.2	8.1	2.0		517 864
EA-19	5.8	6.1	6.1	6.1	5.9	6.1	6.4	6.7	6.7	6.6	6.0	7.1	8.0	1.9		440 547
Belgium	5.8	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	7.5	8.8	9.1	2.5	11	21 903
Bulgaria	7.0	6.9	6.6	6.8	7.1	7.5	7.7	7.7	7.6	7.6	7.1	9.2	9.4	2.8	9	2 509
Czechia	9.7	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.3	8.6	10.5	11.8	2.8	5	11 493
Denmark	5.0	4.8	5.7	6.0	5.7	6.0	6.2	7.1	6.2	6.7	6.1	8.3	7.5	1.8	17	11 908
Germany	5.5	6.3	6.6	6.2	6.1	6.1	6.8	6.8	7.1	6.6	5.6	7.5	7.8	1.2	16	122 566
Estonia	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	6.1	5.5	4.9	4.6	5.0	0.6	25	596
Ireland	8.5	7.9	8.1	8.3	8.3	11.4	11.7	12.3	14.4	14.1	16.2	17.2	21.5	13.4	1	22 820
Greece	7.9	6.1	3.0	3.2	5.2	5.8	6.4	5.0	5.5	4.8	3.6	5.0	6.0	3.0	24	5 127
Spain	5.9	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	5.9	5.3	7.0	7.2	0.6	19	36 608
France	5.5	6.0	6.0	6.0	5.7	5.7	5.6	6.2	5.8	6.2	6.0	6.5	7.2	1.2	20	87 414
Croatia	5.2	6.4	5.4	5.4	4.6	4.9	5.7	6.0	5.8	6.0	6.0	5.9	8.6	3.2	12	2 174
Italy	5.5	5.3	5.4	5.8	5.0	4.7	5.0	5.0	4.5	4.6	4.8	4.4	6.3	0.9	22	52 487
Cyprus	17.4	19.5	18.1	20.5	18.9	17.6	17.1	17.7	17.5	16.5	17.0	17.9	18.1	0.0	2	1 835
Latvia	3.4	4.9	5.6	5.5	5.2	5.3	5.4	5.1	3.4	0.5	2.3	2.8	3.3	-2.3	27	388
Lithuania	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	5.1	5.1	5.3	6.4	7.4	2.6	18	1 573
Luxembourg	15.2	13.4	13.3	12.4	11.4	12.1	12.3	13.6	16.0	15.2	12.5	11.8	11.5	-1.8	6	3 415
Hungary	3.1	3.1	3.2	3.0	3.9	4.1	5.4	4.8	3.2	3.1	3.2	3.6	3.8	0.6	26	2 236
Malta	18.0	16.8	18.1	19.1	18.6	19.8	20.1	20.3	18.1	19.0	15.9	17.4	14.9	-3.2	3	744
Netherlands	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	9.0	9.4	7.7	9.8	12.5	6.6	4	46 121
Austria	4.8	5.1	5.0	5.2	5.1	5.3	5.8	6.0	6.6	6.5	5.2	6.5	8.1	3.1	15	15 572
Poland	6.2	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	6.4	7.1	8.1	1.6	14	18 302
Portugal	9.1	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	7.9	6.8	9.3	0.6	10	8 082
Romania	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.0	7.2	8.4	11.4	4.6	7	8 707
Slovenia	4.8	4.4	3.2	3.2	3.8	3.9	4.2	4.8	5.2	5.2	5.3	6.4	6.2	3.0	23	1 332
Slovakia	8.7	8.2	8.1	9.2	10.3	11.2	10.5	10.2	9.7	8.9	8.7	10.3	10.2	2.1	8	3 909
Finland	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	5.1	6.3	7.0	2.1	21	8 056
Sweden	7.2	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.3	7.1	8.2	8.5	2.7	13	19 989
Iceland	3.0	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	6.0	6.1	5.9	7.4	1.9		712
Norway	23.5	25.5	24.8	20.7	17.1	11.7	10.4	12.5	16.4	14.9	7.2	23.6	42.3	17.5		103 750

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

Data extracted February 2024

Table 19: Other direct taxes as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.9	-0.1		138 600
EA-19	1.0	1.1	1.1	1.2	1.1	1.2	1.2	1.1	1.1	1.0	1.0	1.0	0.9	-0.2		126 671
Belgium	1.5	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.5	1.4	-0.2	4	7 661
Bulgaria	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.1	16	402
Czechia	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	25	445
Denmark	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.4	1.1	1.0	-0.5	7	3 943
Germany	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.0	1.0	0.1	9	39 078
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	27	0
Ireland	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.3	-0.7	21	1 536
Greece	1.9	2.6	2.9	3.5	2.1	1.8	1.8	1.8	1.9	1.7	1.8	1.7	1.6	-1.3	1	3 402
Spain	0.6	0.6	0.7	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.8	0.9	0.8	0.1	11	10 334
France	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.4	1.3	1.3	1.0	-0.7	8	27 316
Croatia	1.5	1.1	1.1	1.1	1.2	1.3	1.3	1.2	1.1	1.1	1.1	1.0	0.9	-0.2	10	608
Italy	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.7	0.7	0.6	0.6	0.7	0.7	0.0	12	14 182
Cyprus	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	0.5	0.4	0.4	-0.2	17	118
Latvia	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.0	24	88
Lithuania	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	55
Luxembourg	0.7	0.8	0.8	0.8	0.8	1.0	1.2	1.2	1.4	1.5	1.4	1.4	1.4	0.6	3	1 085
Hungary	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.0	23	458
Malta	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	0.6	0.7	0.7	0.6	0.6	-0.2	13	105
Netherlands	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	-0.1	5	11 413
Austria	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	1.2	1.1	1.1	0.0	6	4 856
Poland	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	19	2 500
Portugal	0.3	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.2	22	697
Romania	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	0.4	0.5	0.5	0.0	15	1 543
Slovenia	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	-0.1	14	314
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	18	467
Finland	1.2	1.1	1.2	1.4	1.4	1.5	1.5	1.6	1.5	1.5	1.6	1.5	1.5	0.3	2	3 964
Sweden	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	20	2 030
Iceland	2.0	1.4	1.4	1.3	1.5	1.2	16.2	0.8	1.0	0.9	0.8	0.6	1.1	-0.3		299
Norway	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.8	0.8	0.8	-0.2		4 340

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

Data extracted February 2024

Table 20: Other direct taxes as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.5	2.7	2.6	2.8	2.7	2.7	2.8	2.6	2.5	2.4	2.4	2.3	2.2	-0.4		138 600
EA-19	2.7	2.9	2.8	2.9	2.9	2.9	3.0	2.8	2.6	2.5	2.5	2.5	2.3	-0.5		126 671
Belgium	3.3	3.3	3.5	3.7	3.7	3.5	3.4	3.3	3.4	3.2	3.3	3.5	3.2	-0.3	4	7 661
Bulgaria	1.3	1.5	1.4	1.4	1.5	1.5	1.6	1.5	1.6	1.4	1.5	1.7	1.5	0.1	15	402
Czechia	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.5	0.5	-0.3	25	445
Denmark	3.5	3.6	3.4	3.3	3.1	3.3	3.1	3.0	3.0	3.2	2.9	2.4	2.5	-0.9	7	3 943
Germany	2.4	2.5	2.2	2.3	2.6	2.7	2.7	2.4	2.4	2.4	2.6	2.5	2.5	0.3	8	39 078
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	27	0
Ireland	2.6	3.4	3.5	3.7	4.0	2.7	2.3	2.2	2.1	1.9	2.0	1.7	1.5	-2.0	17	1 536
Greece	5.9	7.5	8.0	9.7	5.6	4.8	4.7	4.6	4.6	4.4	4.6	4.3	4.0	-4.0	1	3 402
Spain	2.1	2.0	2.2	2.7	2.7	2.8	2.8	2.5	2.4	2.3	2.2	2.3	2.0	-0.2	12	10 334
France	3.5	3.8	3.8	3.8	3.9	4.0	4.0	4.0	3.4	3.2	3.0	2.8	2.2	-1.6	10	27 316
Croatia	4.2	3.1	2.9	2.9	3.2	3.5	3.3	3.2	2.9	2.8	2.9	2.7	2.4	-0.5	9	608
Italy	1.7	2.3	1.7	1.9	1.4	1.4	2.3	1.7	1.7	1.5	1.5	1.6	1.7	0.0	14	14 182
Cyprus	1.3	1.3	2.0	3.5	4.0	4.0	3.1	1.9	1.5	1.4	1.4	1.3	1.2	-0.8	19	118
Latvia	0.7	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.9	0.9	0.9	0.7	-0.1	24	88
Lithuania	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.1	26	55
Luxembourg	2.1	2.2	2.3	2.2	2.2	2.7	3.3	3.2	3.5	3.8	3.7	3.5	3.6	1.3	2	1 085
Hungary	0.9	0.8	0.7	1.2	0.9	1.0	1.0	1.0	1.0	0.9	0.9	1.0	0.8	0.1	23	458
Malta	2.5	2.5	2.5	2.3	3.4	2.4	2.2	2.2	2.1	2.2	2.3	2.1	2.1	-0.4	11	105
Netherlands	3.7	3.6	3.6	3.7	3.6	3.6	3.5	3.4	3.2	3.1	3.3	3.2	3.1	-0.5	5	11 413
Austria	2.6	2.6	2.5	3.1	2.9	2.7	2.7	2.8	2.7	2.6	2.8	2.6	2.5	0.0	6	4 856
Poland	1.3	1.3	1.4	1.5	1.5	1.4	1.4	1.3	1.2	1.2	1.2	1.1	1.1	-0.3	20	2 500
Portugal	1.1	1.0	1.6	1.0	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	-0.8	22	697
Romania	1.9	1.7	1.8	1.9	2.0	2.1	2.2	2.1	1.7	1.8	1.6	2.0	2.0	0.2	13	1 543
Slovenia	1.7	1.7	1.8	2.0	2.0	1.8	1.8	1.7	1.6	1.6	1.6	1.5	1.5	-0.3	16	314
Slovakia	1.5	1.4	1.5	1.4	1.4	1.2	1.3	1.2	1.2	1.3	1.2	1.2	1.2	-0.3	18	467
Finland	2.9	2.7	2.9	3.1	3.1	3.3	3.4	3.8	3.6	3.6	3.8	3.6	3.4	0.5	3	3 964
Sweden	1.0	1.0	1.0	1.0	1.1	1.1	1.0	0.9	0.9	0.9	1.0	0.9	0.9	-0.1	21	2 030
Iceland	6.3	4.1	4.1	3.7	4.0	3.5	32.2	2.0	2.8	2.7	2.1	1.8	3.1	-1.0		299
Norway	2.5	2.4	2.5	2.6	2.6	2.3	2.5	2.5	2.3	2.4	2.1	1.8	1.8	-0.7		4 340

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

Data extracted February 2024

Table 21: Total actual compulsory social contributions as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	12.9	13.0	13.2	13.2	13.2	13.1	13.2	13.1	13.2	13.1	13.4	13.1	12.9	-0.3		2 047 683
EA-19	13.8	13.9	14.1	14.2	14.2	14.0	14.0	14.0	14.0	13.8	14.3	14.0	13.8	-0.3		1 845 958
Belgium	14.0	14.2	14.3	14.4	14.2	14.2	13.6	13.5	13.4	13.3	13.6	13.0	13.0	-1.3	8	71 848
Bulgaria	6.6	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.8	9.1	8.9	8.3	1.5	23	7 098
Czechia	14.4	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.4	15.9	16.5	15.9	1.2	2	43 916
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	-0.1	27	167
Germany	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.7	15.9	16.4	16.1	15.9	0.7	3	614 665
Estonia	12.7	11.6	11.2	11.0	10.9	11.1	11.2	11.4	11.5	11.7	12.1	11.7	11.4	0.2	14	4 122
Ireland	5.1	5.1	4.8	4.9	4.8	3.8	3.9	3.7	3.7	3.7	3.3	3.1	3.2	-1.6	25	16 047
Greece	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.1	12.9	12.9	12.2	1.1	12	25 186
Spain	11.9	11.8	11.7	11.5	11.6	11.4	11.4	11.5	11.7	12.2	13.8	13.4	12.8	1.1	9	172 438
France	16.1	16.2	16.4	16.7	16.9	16.7	16.6	16.7	16.0	14.8	14.7	14.7	15.0	-1.4	4	394 666
Croatia	11.8	11.7	11.4	11.2	11.7	11.4	11.3	11.2	11.2	11.1	11.4	10.9	10.6	-0.8	17	7 205
Italy	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	13.5	13.2	13.2	0.2	7	256 008
Cyprus	8.0	7.9	7.7	7.6	8.3	8.3	8.1	8.4	8.5	10.3	10.9	11.0	11.2	3.5	15	3 122
Latvia	8.6	8.9	8.7	8.5	8.4	8.3	8.1	8.4	9.1	9.5	9.9	9.6	9.3	0.6	22	3 610
Lithuania	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	10.2	10.1	9.8	-1.0	20	6 621
Luxembourg	10.3	10.5	10.6	10.4	10.2	10.2	10.2	10.5	10.8	11.0	11.1	10.6	10.6	0.0	16	8 247
Hungary	11.7	12.8	13.6	13.3	13.2	13.2	13.7	12.7	12.0	11.7	11.1	10.5	9.8	-3.8	21	16 565
Malta	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.0	5.1	4.9	5.5	5.3	5.1	-0.5	24	888
Netherlands	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.4	13.6	12.9	12.6	-1.9	11	120 769
Austria	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	14.7	14.9	15.5	15.4	14.7	0.6	5	65 904
Poland	10.9	11.2	12.1	12.4	12.2	12.4	12.7	12.9	13.1	13.2	13.5	13.0	12.8	0.7	10	83 764
Portugal	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	10.4	10.4	10.2	1.5	18	24 733
Romania	8.5	8.7	8.4	8.7	8.5	8.1	8.1	8.5	10.5	10.5	11.0	10.5	10.0	1.6	19	28 407
Slovenia	15.8	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.6	16.8	16.4	16.0	0.2	1	9 134
Slovakia	11.9	11.9	12.2	13.2	13.4	13.6	14.1	14.5	14.6	14.9	15.2	15.3	14.6	2.4	6	15 995
Finland	12.0	12.0	12.6	12.5	12.6	12.6	12.7	11.9	11.8	11.8	11.5	12.0	11.9	-0.7	13	31 955
Sweden	2.6	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.7	2.7	2.7	2.6	-0.2	26	14 602
Iceland	3.8	3.8	3.5	3.5	3.5	3.4	3.4	3.4	3.5	3.2	3.0	3.0	3.0	-0.5		813
Norway	9.3	9.2	9.3	9.5	9.9	10.4	10.6	10.2	10.0	10.5	11.0	9.3	7.5	-1.8		42 411

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

Data extracted February 2024

Table 22: Total actual compulsory social contributions as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	34.1	33.8	33.5	33.3	33.2	33.0	33.0	32.9	32.9	32.7	33.5	32.4	32.1	-1.4		2 047 683
EA-19	36.3	35.9	35.5	35.3	35.2	35.0	35.0	34.8	34.6	34.4	35.3	34.2	33.7	-1.8		1 845 958
Belgium	32.1	31.9	31.7	31.3	31.2	31.5	30.7	30.2	29.8	30.5	31.3	30.1	30.0	-1.7	16	71 848
Bulgaria	26.1	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	28.8	26.6	0.6	23	7 098
Czechia	43.9	42.8	42.5	41.9	42.3	41.7	41.7	41.9	42.7	42.9	44.2	46.0	45.0	2.5	1	43 916
Denmark	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	27	167
Germany	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.6	41.5	39.4	38.9	-0.6	4	614 665
Estonia	38.4	36.8	35.2	34.7	33.9	33.5	33.5	34.7	34.9	35.0	36.5	34.6	34.8	-0.4	7	4 122
Ireland	18.2	18.4	16.9	17.2	16.8	16.4	16.5	16.5	16.6	16.8	16.6	15.1	15.2	-1.7	25	16 047
Greece	34.2	31.8	30.3	29.7	28.6	28.9	28.2	29.6	29.6	30.7	32.8	32.2	29.6	-0.7	17	25 186
Spain	37.8	37.9	36.1	34.5	34.3	33.6	33.9	34.0	33.8	35.2	37.3	35.4	34.0	-2.1	9	172 438
France	38.0	37.3	36.8	36.7	36.9	36.5	36.4	36.0	34.5	32.6	32.4	32.7	32.4	-4.4	11	394 666
Croatia	32.3	32.5	31.3	30.2	31.3	30.4	29.6	29.7	29.2	28.8	30.1	29.7	28.7	-2.6	18	7 205
Italy	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	31.8	31.1	30.8	0.7	13	256 008
Cyprus	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.8	30.0	32.4	31.6	30.8	6.3	14	3 122
Latvia	30.4	30.6	29.8	28.9	28.3	27.8	26.5	27.0	29.4	31.0	31.9	31.2	30.6	0.8	15	3 610
Lithuania	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.4	42.1	31.8	32.6	31.8	31.1	-8.9	12	6 621
Luxembourg	28.9	29.0	29.0	28.7	28.2	29.4	28.7	28.6	27.3	27.7	29.1	27.6	27.7	-1.3	21	8 247
Hungary	31.8	35.3	34.9	34.5	34.2	34.0	35.0	33.6	32.7	32.1	30.8	30.9	28.0	-6.9	20	16 565
Malta	17.6	18.2	17.8	17.5	17.0	17.1	16.8	16.5	16.7	16.6	19.0	18.0	17.8	0.0	24	888
Netherlands	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.2	34.2	33.0	32.7	-8.1	10	120 769
Austria	34.1	33.9	33.7	33.8	33.9	33.5	34.7	34.8	34.8	34.9	36.8	35.4	34.1	0.4	8	65 904
Poland	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	35.3	37.1	-0.2	6	83 764
Portugal	28.3	27.6	27.4	26.1	26.3	26.2	26.6	26.9	26.9	27.9	29.7	29.6	28.3	0.9	19	24 733
Romania	32.8	32.1	31.5	31.5	31.0	28.8	31.0	33.9	40.6	40.4	42.2	39.7	37.2	5.7	5	28 407
Slovenia	41.6	41.5	41.8	41.3	40.8	41.0	40.9	41.3	41.2	41.4	44.5	42.6	42.7	0.9	2	9 134
Slovakia	42.8	41.5	42.7	43.0	42.3	42.0	42.9	43.0	43.2	43.4	44.1	43.3	41.9	-0.8	3	15 995
Finland	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.4	27.9	27.6	-2.0	22	31 955
Sweden	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	6.3	6.2	-0.4	26	14 602
Iceland	11.7	11.4	10.4	10.3	9.5	9.8	6.8	9.1	9.5	9.2	8.3	8.5	8.5	-1.9		813
Norway	22.4	22.0	22.5	23.8	25.6	27.1	27.3	26.5	25.4	26.3	28.4	22.5	17.3	-5.2		42 411

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

Data extracted February 2024

Table 23: Actual compulsory social contributions - employers as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	7.4	7.4	7.4	7.4	7.4	7.4	7.3	7.3	7.3	7.2	7.4	7.2	7.1	-0.3		1 127 496
EA-19	7.9	7.9	7.9	7.9	8.0	7.9	7.8	7.8	7.9	7.8	8.0	7.8	7.7	-0.2		1 038 315
Belgium	8.5	8.7	8.8	8.8	8.7	8.7	8.2	8.1	7.9	7.9	8.1	7.7	7.8	-1.0	7	43 003
Bulgaria	4.2	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.2	5.3	5.5	5.5	5.1	1.1	18	4 362
Czechia	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	10.2	9.9	0.5	3	27 266
Denmark	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	27	74
Germany	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.2	7.0	6.9	0.4	11	266 622
Estonia	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.5	10.8	10.5	10.5	0.7	1	3 771
Ireland	2.9	3.1	2.9	3.0	3.0	2.4	2.5	2.4	2.4	2.4	2.1	2.0	2.0	-0.9	24	9 996
Greece	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	6.2	5.6	0.7	15	11 567
Spain	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	9.7	9.5	1.4	4	127 643
France	10.9	11.1	11.2	11.3	11.4	11.2	11.1	11.2	11.1	10.1	10.0	10.1	10.1	-1.1	2	267 121
Croatia	6.2	6.1	5.8	5.6	6.1	6.1	5.7	5.7	5.6	5.4	5.5	5.3	5.2	-0.6	16	3 533
Italy	9.0	8.8	8.8	8.8	8.7	8.7	8.5	8.5	8.7	8.8	9.0	8.8	8.8	0.0	5	171 358
Cyprus	5.4	5.4	5.3	5.1	5.6	5.6	5.5	5.7	5.8	6.7	6.9	6.8	7.0	1.7	9	1 938
Latvia	6.4	6.3	6.1	6.1	5.8	5.8	6.0	6.0	6.4	6.7	6.9	6.6	6.4	0.3	12	2 469
Lithuania	7.4	7.1	7.1	7.2	7.4	7.8	8.2	8.3	8.5	0.7	0.7	0.7	0.7	-6.4	26	499
Luxembourg	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	-0.1	20	3 381
Hungary	7.5	7.7	8.1	7.9	7.9	7.9	8.3	7.0	6.3	5.9	5.2	4.7	4.0	-4.1	21	6 694
Malta	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.3	2.3	2.5	2.5	2.4	-0.2	23	415
Netherlands	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	5.3	5.4	5.5	5.2	5.1	0.1	17	49 310
Austria	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	6.9	7.0	7.3	7.2	6.9	0.3	10	31 080
Poland	4.6	4.5	4.9	4.9	4.9	4.9	5.1	5.0	5.0	5.1	5.1	4.7	4.6	-0.3	19	30 438
Portugal	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	1.2	13	15 045
Romania	5.4	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	-4.4	25	2 516
Slovenia	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	6.0	5.9	0.2	14	3 348
Slovakia	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.0	9.3	9.1	8.6	2.0	6	9 465
Finland	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.0	7.5	7.6	-1.2	8	20 284
Sweden	2.6	2.6	2.7	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	2.6	2.5	-0.2	22	14 298
Iceland	3.7	3.7	3.4	3.5	3.4	3.4	3.3	3.3	3.4	3.1	3.0	2.9	3.0	-0.4		796
Norway	5.7	5.6	5.6	5.7	5.9	6.1	6.2	5.9	5.8	6.1	6.4	5.4	4.4	-1.2		24 850

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

Data extracted February 2024

Table 24: Actual compulsory social contributions - employers as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	19.5	19.3	18.9	18.7	18.7	18.5	18.4	18.4	18.3	18.1	18.5	17.9	17.7	-1.2		1 127 496
EA-19	20.7	20.4	20.1	19.8	19.8	19.6	19.5	19.5	19.6	19.3	19.8	19.2	18.9	-1.2		1 038 315
Belgium	19.5	19.5	19.4	19.2	19.1	19.3	18.4	18.1	17.7	18.2	18.6	17.9	17.9	-1.5	9	43 003
Bulgaria	16.7	16.9	15.3	16.0	16.6	16.2	15.9	16.7	17.7	17.6	18.2	17.8	16.3	1.0	13	4 362
Czechia	28.0	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.7	28.3	28.6	28.0	0.9	2	27 266
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	-0.1	27	74
Germany	17.3	16.9	16.8	16.8	16.9	16.8	16.7	16.7	16.7	17.1	18.2	17.1	16.9	0.1	12	266 622
Estonia	33.6	32.4	31.0	31.1	30.4	30.2	30.2	31.3	31.5	31.6	32.6	31.1	31.8	0.8	1	3 771
Ireland	10.6	11.2	10.1	10.3	10.4	10.2	10.4	10.7	10.6	10.9	10.6	9.7	9.4	-0.7	22	9 996
Greece	15.8	14.3	13.4	13.0	12.3	11.8	11.3	12.2	13.2	14.1	14.9	15.4	13.6	0.2	17	11 567
Spain	26.7	26.6	25.0	24.3	24.2	24.1	24.5	24.7	24.7	25.9	27.2	25.6	25.2	0.2	3	127 643
France	25.8	25.5	25.1	24.8	24.9	24.5	24.4	24.1	24.1	22.2	22.1	22.3	21.9	-3.2	5	267 121
Croatia	17.1	17.0	16.0	15.2	16.3	16.2	15.0	15.0	14.6	14.1	14.7	14.6	14.0	-2.0	16	3 533
Italy	21.7	21.5	20.5	20.3	20.2	20.2	20.2	20.3	20.9	20.9	21.2	20.8	20.6	0.1	7	171 358
Cyprus	17.1	16.9	16.6	16.2	16.7	17.0	17.1	17.4	17.5	19.5	20.3	19.6	19.1	2.5	8	1 938
Latvia	22.7	21.5	20.9	20.9	19.7	19.6	19.5	19.2	20.6	21.7	22.2	21.6	20.9	0.0	6	2 469
Lithuania	26.3	26.3	26.5	26.7	27.0	26.9	27.5	28.1	28.4	2.4	2.4	2.3	2.3	-24.2	26	499
Luxembourg	12.5	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.4	11.5	11.9	11.4	11.3	-1.1	20	3 381
Hungary	20.5	21.1	20.8	20.4	20.5	20.4	21.1	18.6	17.0	16.3	14.5	13.8	11.3	-9.5	21	6 694
Malta	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	7.7	7.7	8.7	8.5	8.3	0.1	23	415
Netherlands	12.9	13.1	14.1	13.3	14.1	13.6	13.5	13.2	13.6	13.7	13.9	13.2	13.4	-0.7	19	49 310
Austria	16.0	15.9	15.8	15.8	15.9	15.6	16.2	16.3	16.4	16.4	17.3	16.6	16.1	0.3	14	31 080
Poland	14.6	14.2	15.1	15.1	15.2	15.0	15.2	14.7	14.3	14.4	14.4	12.9	13.5	-1.6	18	30 438
Portugal	16.1	15.9	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	17.9	17.7	17.2	1.4	11	15 045
Romania	20.8	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	3.6	3.6	3.3	-16.6	25	2 516
Slovenia	14.9	14.8	14.9	14.8	14.4	14.6	14.7	15.0	15.1	15.2	16.1	15.6	15.6	0.7	15	3 348
Slovakia	24.0	22.5	23.1	24.2	24.2	24.3	24.3	25.1	25.6	26.3	26.8	25.9	24.8	1.7	4	9 465
Finland	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.5	16.8	17.4	17.6	-3.1	10	20 284
Sweden	5.9	6.3	6.4	6.4	6.3	6.2	6.0	6.0	6.1	6.3	6.3	6.1	6.1	-0.3	24	14 298
Iceland	11.4	11.1	10.1	10.1	9.3	9.6	6.6	8.9	9.3	9.0	8.2	8.4	8.3	-1.8		796
Norway	13.6	13.3	13.6	14.5	15.2	15.9	16.0	15.4	14.9	15.4	16.5	13.0	10.1	-3.5		24 850

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

Data extracted February 2024

Table 25: Actual compulsory social contributions - households as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	5.5	5.6	5.7	5.8	5.8	5.7	5.8	5.8	5.8	5.8	6.0	5.9	5.8	0.1		920 187
EA-19	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	6.1	6.1	6.3	6.1	6.0	-0.1		807 643
Belgium	5.5	5.5	5.6	5.6	5.5	5.5	5.4	5.4	5.4	5.4	5.5	5.2	5.2	-0.4	14	28 845
Bulgaria	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.2	3.4	3.5	3.6	3.4	3.2	0.4	21	2 736
Czechia	5.2	5.3	5.3	5.3	5.2	5.2	5.3	5.3	5.4	5.5	5.7	6.3	6.0	0.7	10	16 650
Denmark	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	27	94
Germany	8.7	8.6	8.7	8.7	8.7	8.7	8.8	8.9	9.0	9.0	9.2	9.1	9.0	0.3	4	348 043
Estonia	1.6	1.4	1.3	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.0	-0.3	25	351
Ireland	2.1	2.0	1.9	2.0	1.8	1.4	1.4	1.3	1.3	1.3	1.2	1.1	1.2	-0.7	24	6 051
Greece	5.9	6.0	6.2	6.0	6.0	6.3	6.6	6.9	6.6	6.6	7.0	6.7	6.6	0.4	8	13 619
Spain	3.5	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.2	3.2	3.7	3.7	3.3	-0.3	20	44 795
France	5.1	5.1	5.2	5.4	5.5	5.5	5.5	5.5	4.8	4.7	4.7	4.7	4.8	-0.4	15	127 545
Croatia	5.5	5.6	5.6	5.6	5.6	5.3	5.6	5.6	5.6	5.7	5.8	5.6	5.4	-0.2	13	3 672
Italy	4.0	4.0	4.2	4.3	4.2	4.3	4.2	4.2	4.3	4.4	4.5	4.4	4.3	0.1	16	84 650
Cyprus	2.6	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.7	3.6	4.1	4.2	4.3	1.8	18	1 184
Latvia	2.2	2.7	2.6	2.4	2.6	2.4	2.2	2.4	2.7	2.8	3.0	2.9	2.9	0.3	22	1 141
Lithuania	4.2	3.9	3.6	3.6	3.6	3.8	3.9	3.9	4.1	8.9	9.4	9.4	9.1	5.5	3	6 122
Luxembourg	5.9	6.0	6.0	6.1	5.9	5.9	5.9	6.1	6.3	6.4	6.6	6.2	6.3	0.3	9	4 866
Hungary	4.2	5.2	5.5	5.5	5.3	5.3	5.4	5.7	5.8	5.7	5.9	5.8	5.8	0.3	12	9 871
Malta	3.0	3.1	3.0	3.0	2.9	2.7	2.8	2.7	2.7	2.6	3.0	2.8	2.7	-0.3	23	473
Netherlands	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	8.7	8.1	8.1	7.8	7.5	-2.0	7	71 459
Austria	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.8	7.8	7.9	8.2	8.2	7.8	0.3	6	34 824
Poland	6.3	6.7	7.2	7.5	7.3	7.5	7.7	7.8	8.1	8.1	8.4	8.2	8.1	0.9	5	53 326
Portugal	3.7	3.8	3.7	3.8	3.9	3.9	3.9	3.9	3.7	3.8	4.1	4.2	4.0	0.3	19	9 688
Romania	3.1	3.3	3.1	3.1	3.0	3.1	3.2	3.2	9.3	9.5	10.1	9.5	9.1	6.0	2	25 892
Slovenia	10.1	10.0	10.2	9.9	9.9	9.9	9.8	9.8	9.8	9.9	10.7	10.4	10.1	-0.1	1	5 786
Slovakia	5.2	5.5	5.6	5.8	5.7	5.7	6.1	6.1	6.0	5.9	6.0	6.1	6.0	0.4	11	6 530
Finland	3.5	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.4	4.5	4.5	4.3	0.5	17	11 671
Sweden	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	304
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	0.0		17
Norway	3.6	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.3	4.6	3.9	3.1	-0.6		17 561

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

Data extracted February 2024

Table 26: Actual compulsory social contributions - households as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	14.6	14.6	14.6	14.6	14.5	14.5	14.6	14.5	14.6	14.6	15.0	14.5	14.4	-0.2		920 187
EA-19	15.6	15.5	15.4	15.5	15.4	15.3	15.5	15.4	15.0	15.0	15.5	15.0	14.7	-0.7		807 643
Belgium	12.6	12.4	12.3	12.1	12.1	12.2	12.3	12.1	12.1	12.4	12.7	12.1	12.0	-0.3	14	28 845
Bulgaria	9.4	9.4	10.7	10.4	10.9	10.7	10.5	10.9	11.5	11.5	11.8	11.0	10.2	-0.5	18	2 736
Czechia	15.9	15.5	15.3	15.1	15.3	15.1	15.0	14.9	15.1	15.2	15.8	17.5	17.1	1.8	9	16 650
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	94
Germany	23.3	22.9	22.7	22.6	22.6	22.5	22.6	22.7	22.6	22.4	23.3	22.2	22.0	-0.7	5	348 043
Estonia	4.8	4.5	4.2	3.6	3.5	3.2	3.3	3.4	3.5	3.5	3.9	3.5	3.0	-1.2	25	351
Ireland	7.6	7.2	6.8	6.9	6.4	6.2	6.0	5.8	6.0	5.9	6.0	5.5	5.7	-1.1	24	6 051
Greece	18.4	17.5	16.9	16.7	16.3	17.0	16.9	17.4	16.4	16.7	17.8	16.8	16.0	-0.9	12	13 619
Spain	11.2	11.3	11.0	10.2	10.1	9.5	9.4	9.3	9.1	9.3	10.1	9.7	8.8	-2.2	23	44 795
France	12.1	11.8	11.7	11.9	12.0	12.0	12.0	11.9	10.4	10.4	10.3	10.4	10.5	-1.2	17	127 545
Croatia	15.2	15.5	15.3	15.0	14.9	14.2	14.6	14.7	14.6	14.7	15.4	15.1	14.6	-0.7	13	3 672
Italy	9.8	9.7	9.6	9.9	9.8	10.0	10.1	10.1	10.3	10.4	10.6	10.3	10.2	0.6	19	84 650
Cyprus	8.1	8.0	7.9	7.6	7.9	8.0	8.1	8.2	8.3	10.5	12.0	12.0	11.7	3.8	15	1 184
Latvia	7.7	9.1	9.0	8.0	8.6	8.1	7.1	7.7	8.8	9.3	9.8	9.6	9.7	0.7	21	1 141
Lithuania	14.8	14.3	13.4	13.4	13.2	13.1	13.2	13.3	13.7	29.4	30.2	29.4	28.8	15.4	2	6 122
Luxembourg	16.5	16.6	16.6	16.7	16.4	17.0	16.7	16.7	15.9	16.2	17.2	16.2	16.3	-0.3	11	4 866
Hungary	11.3	14.2	14.1	14.2	13.7	13.6	13.9	15.0	15.6	15.8	16.3	17.1	16.7	2.6	10	9 871
Malta	9.6	9.9	9.7	9.4	9.1	9.1	9.0	8.9	9.0	8.9	10.3	9.6	9.5	-0.2	22	473
Netherlands	23.5	25.2	26.7	27.5	25.5	24.1	24.7	22.5	22.4	20.6	20.3	19.8	19.4	-7.3	6	71 459
Austria	18.1	18.0	17.9	18.0	18.0	17.9	18.4	18.5	18.4	18.4	19.5	18.8	18.0	0.1	7	34 824
Poland	19.8	20.8	22.2	23.3	22.7	23.2	22.8	22.9	23.0	23.1	23.6	22.4	23.6	1.4	4	53 326
Portugal	12.2	11.7	11.6	11.0	11.5	11.3	11.4	11.4	10.8	11.0	11.8	11.8	11.1	-0.5	16	9 688
Romania	12.0	12.2	11.6	11.1	11.1	11.0	12.0	12.8	36.2	36.7	38.6	36.1	33.9	22.3	1	25 892
Slovenia	26.6	26.7	26.8	26.5	26.4	26.4	26.2	26.3	26.1	26.2	28.4	27.0	27.0	0.2	3	5 786
Slovakia	18.9	19.0	19.6	18.8	18.1	17.7	18.6	18.0	17.7	17.1	17.3	17.4	17.1	-2.5	8	6 530
Finland	8.7	8.3	8.9	8.7	9.0	9.1	9.3	9.7	10.1	10.4	10.7	10.4	10.1	1.2	20	11 671
Sweden	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	26	304
Iceland	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1		17
Norway	8.7	8.8	8.9	9.4	10.3	11.2	11.4	11.1	10.6	10.9	11.9	9.5	7.2	-1.7		17 561

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

Data extracted February 2024

Table 27: Capital transfers representing taxes assessed but not collected as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EU-27	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
EA-19	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0
Belgium	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.2	0.2	0.2	0.8	0.9	1.0	0.5	0.4	0.4	0.4	0.5	0.3	0.3
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
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
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
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.5	0.3	0.2
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
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
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lithuania	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
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	0.1
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	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
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	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Data extracted February 2024

Table 28: Capital transfers representing taxes assessed but not collected as % of total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.3	0.2	0.1
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.3	0.2	0.1
Belgium	0.4	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.2
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.4	0.5	0.4	1.7	1.9	2.1	1.0	0.9	1.0	1.0	1.0	0.7	0.8
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
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
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
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.6	0.4	1.0	0.6	0.4
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
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
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lithuania	0.4	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.2	0.2
Luxembourg	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.1
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.0
Poland	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	17.9	17.8	18.1	18.5	18.6	18.5	18.4	18.5	18.4	18.3	17.9	18.3	18.4	0.3		2 928 174
EA-19	17.1	17.0	17.3	17.8	17.7	17.6	17.5	17.6	17.6	17.4	16.9	17.3	17.6	0.3		2 363 450
Belgium ¹	24.4	24.9	25.7	26.0	26.0	24.2	22.1	22.7	23.3	21.8	21.2	22.3	22.3	-3.4		123 406
Belgium ²	12.4	11.8	13.2	13.6	13.6	14.9	12.9	12.8	13.2	11.8	11.1	11.8	12.2	-1.0	26	67 346
Bulgaria	17.9	17.9	18.4	19.7	19.6	20.1	20.3	20.5	19.9	20.5	20.3	20.7	21.8	3.4	14	18 702
Czechia	22.8	23.7	24.2	24.2	23.4	23.7	24.0	24.3	24.5	24.5	24.0	23.3	22.7	-1.5	13	62 815
Denmark	32.8	32.8	33.5	33.9	36.5	34.0	33.3	33.4	32.3	34.9	34.6	35.2	30.6	-2.9	1	116 404
Germany	11.2	11.5	11.6	11.6	11.5	11.5	11.3	11.4	11.5	11.4	10.6	11.2	11.2	-0.4	27	435 353
Estonia	26.7	25.3	25.6	25.9	26.3	27.4	27.6	27.0	27.0	27.3	27.1	27.8	27.2	1.6	5	9 791
Ireland	26.8	26.9	27.2	27.8	27.8	22.5	22.9	18.6	18.5	18.1	16.6	17.5	17.6	-9.6	20	89 082
Greece	20.7	22.8	24.8	24.7	25.4	25.5	27.4	26.8	27.2	26.2	25.3	25.9	27.7	2.9	4	57 240
Spain	12.7	12.2	12.1	13.9	14.4	14.5	14.1	14.0	14.5	14.0	13.9	15.3	16.1	4.0	24	216 553
France	15.5	14.9	15.3	15.9	15.8	15.9	15.8	16.4	16.1	15.3	15.0	14.2	14.7	-0.6	25	386 733
Croatia	20.3	19.7	20.2	20.7	20.5	21.5	22.0	22.1	21.9	22.0	20.9	21.0	21.5	1.3	15	14 636
Italy	23.7	23.7	25.0	25.1	24.8	24.7	25.1	24.7	24.2	24.6	24.8	25.0	25.1	0.1	8	489 256
Cyprus	23.1	23.1	23.3	23.5	24.7	24.0	23.5	23.8	24.0	23.3	22.2	23.2	24.7	1.4	9	6 864
Latvia	13.8	14.5	14.8	15.3	15.5	15.7	16.5	16.5	16.3	15.3	15.7	15.8	16.1	1.3	23	6 267
Lithuania	16.0	15.5	15.5	15.6	15.8	16.7	16.9	16.7	16.8	20.0	20.4	21.1	21.1	5.6	16	14 226
Luxembourg	24.1	24.3	24.7	24.8	25.0	23.6	24.0	24.8	26.9	26.8	25.6	26.2	26.3	1.6	7	20 365
Hungary	23.1	21.5	23.2	23.0	23.2	23.3	23.4	23.4	22.7	22.7	23.1	21.7	23.6	0.4	11	39 872
Malta	30.8	31.6	31.3	31.2	31.4	29.3	30.4	30.0	30.1	29.4	28.9	29.1	28.4	-2.9	2	4 962
Netherlands	21.0	20.2	19.4	19.7	20.6	21.2	21.9	23.1	23.1	24.0	24.4	24.5	24.1	4.7	10	231 122
Austria	27.4	27.5	28.0	28.6	28.6	29.0	27.6	27.6	27.6	27.7	26.6	28.0	28.3	0.3	3	126 677
Poland	16.6	16.8	16.1	15.7	15.7	15.7	16.3	16.9	17.4	17.3	17.5	19.1	17.2	1.1	21	112 887
Portugal	20.2	21.7	21.1	23.1	23.2	23.3	22.9	22.9	23.2	22.7	22.5	22.6	23.5	2.4	12	56 858
Romania	16.3	17.3	16.9	17.6	17.7	18.7	17.1	15.5	14.8	15.1	14.8	15.5	16.5	-0.4	22	46 971
Slovenia	18.2	18.0	18.0	18.0	18.3	18.6	18.8	18.5	18.7	18.8	17.4	18.8	18.3	0.3	19	10 437
Slovakia	15.3	16.3	15.8	17.0	17.8	18.4	18.4	18.9	18.9	19.2	19.1	19.7	19.9	4.1	18	21 839
Finland	18.6	20.0	20.1	20.6	20.6	20.5	20.8	20.7	20.8	20.7	19.9	20.7	21.0	0.9	17	56 419
Sweden	27.4	26.6	26.3	26.5	26.5	27.1	28.1	28.1	27.9	27.4	26.7	27.3	27.1	0.8	6	152 439
Iceland	24.0	24.4	25.0	25.2	28.0	26.1	41.0	27.3	26.4	25.2	25.5	24.6	26.1	1.1		6 960
Norway	36.1	36.8	36.2	34.5	33.3	32.5	32.6	32.5	33.3	33.8	32.3	34.8	39.0	2.8		220 282

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	47.2	46.5	46.2	46.6	46.6	46.5	46.2	46.2	45.9	45.7	44.6	45.4	45.8	-0.4		2 928 174
EA-19	44.8	44.0	43.7	44.2	44.2	44.0	43.7	43.7	43.4	43.1	41.9	42.5	43.1	-0.6		2 363 450
Belgium ¹	56.0	56.0	56.7	56.6	56.9	53.8	50.0	50.8	51.9	50.2	48.8	51.7	51.5	-5.2		123 406
Belgium ²	28.6	26.7	29.1	29.5	29.7	33.0	29.2	28.7	29.5	27.1	25.5	27.4	28.1	-1.0	26	67 346
Bulgaria	70.4	70.2	70.5	70.0	68.9	69.6	69.7	68.8	67.1	67.5	66.5	67.2	70.0	-0.5	5	18 702
Czechia	69.3	69.8	70.0	69.4	68.6	69.1	68.6	68.8	68.2	68.2	66.9	64.9	64.4	-5.6	14	62 815
Denmark	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.2	72.7	74.1	72.9	74.0	73.0	-0.2	4	116 404
Germany	30.0	30.5	30.3	30.2	30.0	29.6	28.8	29.0	28.7	28.5	26.6	27.4	27.5	-2.8	27	435 353
Estonia	80.3	80.4	80.8	81.7	81.9	82.3	82.3	82.2	82.1	82.0	81.3	82.2	82.5	1.7	3	9 791
Ireland	96.2	96.3	96.2	96.4	96.7	97.0	97.0	82.5	82.7	82.5	83.8	84.5	84.1	-12.1	2	89 082
Greece	64.2	66.6	67.6	68.0	69.2	69.0	69.8	67.5	67.5	66.2	64.1	64.8	67.2	-0.4	9	57 240
Spain	40.6	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	37.5	40.4	42.7	5.4	24	216 553
France	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	34.8	33.8	33.1	31.5	31.8	-2.6	25	386 733
Croatia	55.8	54.9	55.4	55.9	54.8	57.0	57.7	58.3	56.9	57.2	55.6	57.4	58.2	2.8	18	14 636
Italy	57.4	57.5	57.9	58.2	57.9	57.7	59.5	59.0	58.2	58.3	58.2	59.0	58.9	1.0	17	489 256
Cyprus	72.8	73.1	73.8	74.1	73.5	72.7	73.0	72.6	72.5	68.2	65.9	66.8	67.6	-6.2	7	6 864
Latvia	48.9	49.7	50.9	52.0	52.2	52.8	53.8	53.0	52.6	49.8	50.5	51.7	53.1	2.2	20	6 267
Lithuania	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.6	55.9	66.1	65.4	66.2	66.9	9.2	10	14 226
Luxembourg	67.4	67.0	67.7	68.4	69.2	67.6	67.6	67.4	68.2	67.6	66.7	68.2	68.3	0.6	6	20 365
Hungary	62.8	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	64.2	64.1	67.3	7.8	8	39 872
Malta	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	99.5	99.4	99.4	99.3	99.3	0.0	1	4 962
Netherlands	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	59.4	61.2	61.2	62.4	62.7	8.1	15	231 122
Austria	66.7	66.8	67.0	66.9	66.8	67.2	66.0	65.8	65.2	65.0	63.2	64.6	65.6	-1.4	11	126 677
Poland	52.6	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	49.2	52.0	50.0	0.3	21	112 887
Portugal	66.7	67.4	66.5	68.0	67.8	67.7	67.3	67.2	66.8	65.7	64.1	64.2	65.1	-1.4	12	56 858
Romania	63.2	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.1	56.6	58.9	61.5	-2.1	16	46 971
Slovenia	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	49.9	46.0	48.8	48.8	1.3	23	10 437
Slovakia	55.1	56.4	55.3	55.1	56.0	56.9	56.0	56.0	55.8	55.8	55.2	55.9	57.3	2.0	19	21 839
Finland	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.1	48.9	47.5	47.8	48.8	1.3	22	56 419
Sweden	63.9	63.5	62.4	62.3	62.9	63.7	63.8	63.8	63.7	64.0	63.0	64.1	64.8	2.4	13	152 439
Iceland	74.5	73.4	73.7	73.4	75.5	74.4	81.6	73.6	72.5	71.7	70.2	70.1	72.5	-1.2		6 960
Norway	86.4	87.9	87.6	86.8	86.2	84.7	83.9	84.2	84.8	84.7	83.3	84.1	89.7	2.1		220 282

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Revenue 2022 (million EUR)
EU-27	2.4	2.5	2.7	2.6	2.7	2.7	2.9	2.9	3.0	3.0	3.1	3.2	3.1	0.4	497 215
EA-19	2.7	2.9	3.1	3.0	3.1	3.2	3.4	3.4	3.5	3.5	3.6	3.7	3.7	0.6	497 215
Belgium ¹	2.5	2.6	2.7	2.9	2.8	3.8	5.1	5.2	5.0	5.0	5.2	4.7	4.7	2.0	26 179
Belgium ²	10.5	11.1	11.2	11.4	11.2	10.9	12.0	12.0	11.8	11.7	11.6	11.2	11.3	0.1	62 545
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Germany	8.0	8.1	8.4	8.5	8.6	8.8	9.1	9.1	9.3	9.4	9.4	10.1	10.1	1.7	390 838
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	4.1	4.5	5.8	4.7	4.7	4.8	5.0	5.2	5.3	5.4	6.1	5.9	5.7	-0.1	76 591
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.9	0.8	0.9	0.9	0.8	0.2	3 608
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Revenue 2022 (million EUR)
EU-27	6.3	6.4	6.8	6.6	6.6	6.9	7.3	7.3	7.4	7.5	7.7	7.8	7.8	1.0	497 215
EA-19	7.2	7.4	7.8	7.6	7.6	8.0	8.5	8.5	8.6	8.7	9.0	9.2	9.1	1.3	497 215
Belgium ¹	5.7	5.9	5.9	6.3	6.1	8.5	11.6	11.6	11.1	11.5	11.9	10.9	10.9	5.0	26 179
Belgium ²	24.1	25.0	24.7	24.7	24.6	24.2	27.1	26.7	26.3	26.8	26.7	26.0	26.1	1.4	62 545
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Germany	21.5	21.6	22.0	22.2	22.4	22.6	23.4	23.1	23.3	23.4	23.7	24.6	24.7	2.7	390 838
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	13.1	14.5	17.9	14.3	13.8	14.1	14.8	15.4	15.3	15.4	16.5	15.7	15.1	-2.8	76 591
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.0	2.0	1.9	0.4	3 608
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	3.7	4.0	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.1	4.1	4.2	4.1	-0.1		650 181
EA-19	3.2	3.5	3.7	3.7	3.7	3.7	3.6	3.6	3.7	3.6	3.5	3.7	3.6	-0.1		488 152
Belgium ¹	2.2	2.2	2.1	2.2	2.1	2.2	2.2	2.2	2.0	2.1	2.2	1.9	1.9	-0.2		10 783
Belgium ²	2.2	2.3	2.1	2.2	2.1	2.2	2.3	2.2	2.1	2.2	2.2	1.9	2.0	-0.1	14	10 962
Bulgaria	0.7	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.0	20	699
Czechia	4.6	4.7	4.8	5.1	5.1	5.0	5.4	5.4	5.6	5.6	5.5	5.9	6.1	1.3	5	16 749
Denmark	12.0	12.0	12.1	12.2	12.2	12.2	12.2	12.1	11.9	12.0	12.7	12.2	11.1	-1.0	2	42 383
Germany	2.8	2.9	3.0	3.0	3.0	3.0	3.1	3.2	3.2	3.2	3.0	3.3	3.3	0.3	10	129 670
Estonia	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.2	26	74
Ireland	0.9	0.9	0.9	0.9	0.8	0.6	0.5	0.5	0.5	0.4	0.2	0.3	0.3	-0.6	25	1 645
Greece	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	0.9	0.9	0.0	19	1 962
Spain	2.8	2.9	3.0	3.2	3.3	3.3	3.2	3.2	3.2	3.2	3.3	3.3	3.1	0.1	12	41 513
France	4.2	5.3	5.5	5.5	5.6	5.7	5.8	5.9	5.9	5.8	5.8	6.2	6.3	0.8	4	165 840
Croatia	4.3	4.5	4.8	5.1	5.1	4.6	4.7	4.4	5.2	5.3	5.2	4.6	4.7	-0.1	7	3 219
Italy	4.4	4.5	5.1	4.9	5.1	4.9	4.1	4.2	4.3	4.2	4.1	4.0	4.1	-1.0	8	80 350
Cyprus	0.5	0.5	0.4	0.6	0.5	0.5	0.3	0.4	0.4	0.4	0.3	0.3	0.3	-0.1	23	94
Latvia	5.7	5.6	5.4	5.5	5.6	5.6	5.8	6.0	5.6	6.0	5.6	5.3	5.0	-0.4	6	1 942
Lithuania	0.5	0.4	0.4	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	24	220
Luxembourg	1.5	1.7	1.5	1.3	1.2	1.2	1.4	1.5	1.8	1.9	1.6	1.5	1.4	-0.1	16	1 079
Hungary	2.4	2.4	2.4	2.2	2.1	2.2	2.2	2.2	2.1	2.1	1.9	1.7	1.7	-0.7	15	2 792
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.3	1.2	-0.2	18	11 977
Austria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	1.3	0.0	17	5 882
Poland	4.0	3.9	4.1	4.1	4.2	4.2	4.3	4.3	4.5	4.4	4.4	4.4	4.1	0.0	9	26 712
Portugal	2.0	2.1	2.1	2.3	2.5	2.5	2.5	2.4	2.5	2.5	2.5	2.5	2.5	0.4	13	6 166
Romania	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.8	0.8	0.8	-0.2	21	2 171
Slovenia	4.0	3.9	4.1	4.0	3.8	3.5	3.5	3.4	3.3	3.3	3.6	3.3	3.2	-0.9	11	1 811
Slovakia	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	-0.2	22	560
Finland	9.8	9.7	9.6	10.1	10.2	10.3	10.1	10.1	9.6	9.7	10.3	10.3	9.9	0.3	3	26 585
Sweden	12.7	12.4	12.9	13.1	12.8	12.6	13.1	13.1	13.0	12.5	12.8	12.5	12.0	-0.9	1	67 304
Iceland	8.2	8.8	8.9	9.1	9.1	9.0	9.3	9.8	10.0	9.9	10.8	10.5	9.9	1.0		2 639
Norway	5.7	5.1	5.1	5.3	5.4	5.9	6.2	6.1	6.0	6.1	6.5	6.6	4.5	-0.6		25 228

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	9.8	10.4	10.7	10.6	10.6	10.6	10.5	10.4	10.4	10.2	10.2	10.3	10.2	-0.5		650 181
EA-19	8.4	9.1	9.3	9.2	9.3	9.2	9.1	9.0	9.0	8.9	8.8	9.0	8.9	-0.4		488 152
Belgium ¹	5.1	5.0	4.6	4.7	4.6	4.9	5.0	4.8	4.6	4.9	5.0	4.4	4.5	-0.1		10 783
Belgium ²	5.2	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	5.1	4.5	4.6	-0.1	15	10 962
Bulgaria	2.9	3.0	3.0	3.0	3.0	2.9	3.1	3.0	3.0	2.9	2.9	3.1	2.6	-0.4	20	699
Czechia	14.0	13.9	13.8	14.5	14.9	14.7	15.3	15.2	15.6	15.5	15.4	16.3	17.2	3.4	4	16 749
Denmark	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.5	26.9	25.6	26.8	25.6	26.6	0.3	2	42 383
Germany	7.4	7.6	7.8	7.8	7.7	7.9	8.0	8.1	8.1	8.0	7.7	8.1	8.2	0.4	11	129 670
Estonia	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.6	-0.7	26	74
Ireland	3.3	3.2	3.4	3.1	2.8	2.5	2.3	2.2	2.1	2.0	1.1	1.3	1.6	-1.8	22	1 645
Greece	2.3	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.5	2.3	2.3	-0.1	21	1 962
Spain	9.0	9.1	9.3	9.7	9.8	9.6	9.6	9.5	9.3	9.2	8.8	8.6	8.2	-1.1	12	41 513
France	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	12.8	12.8	12.8	13.8	13.6	1.2	6	165 840
Croatia	11.9	12.6	13.2	13.9	13.6	12.3	12.3	11.7	13.6	13.8	13.9	12.5	12.8	-0.4	7	3 219
Italy	10.8	11.0	11.7	11.3	11.8	11.4	9.9	10.0	10.2	10.0	9.6	9.5	9.7	-2.0	9	80 350
Cyprus	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	1.1	1.1	1.0	1.0	0.9	-0.4	25	94
Latvia	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	18.2	19.6	17.9	17.3	16.5	-2.2	5	1 942
Lithuania	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.1	1.1	1.0	1.0	-0.6	24	220
Luxembourg	4.3	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.6	4.8	4.2	4.0	3.6	-0.4	16	1 079
Hungary	6.5	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	5.2	5.1	4.7	-1.4	14	2 792
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.6	3.5	3.4	3.5	3.4	3.2	-0.6	17	11 977
Austria	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	3.2	3.1	3.0	-0.1	18	5 882
Poland	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	12.4	11.9	11.8	-0.8	8	26 712
Portugal	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	7.2	7.3	7.2	7.2	7.1	0.4	13	6 166
Romania	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	3.0	3.2	2.8	-0.8	19	2 171
Slovenia	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	8.9	8.7	9.6	8.6	8.5	-2.2	10	1 811
Slovakia	2.4	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	1.6	1.6	1.5	-0.9	23	560
Finland	24.3	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	24.7	23.9	23.0	0.3	3	26 585
Sweden	29.6	29.7	30.6	30.8	30.3	29.6	29.7	29.7	29.6	29.3	30.3	29.4	28.6	-2.0	1	67 304
Iceland	25.5	26.6	26.3	26.6	24.5	25.6	18.4	26.4	27.5	28.3	29.8	29.9	27.5	1.2		2 639
Norway	13.6	12.1	12.4	13.2	13.8	15.3	16.1	15.8	15.2	15.3	16.7	15.9	10.3	-2.1		25 228

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	13.8	13.9	14.2	14.3	14.3	14.1	14.1	14.2	14.3	14.4	14.8	14.5	14.2	0.0		2 266 247
EA-19	14.9	15.1	15.4	15.5	15.5	15.3	15.3	15.4	15.5	15.6	16.1	15.8	15.6	0.2		2 092 560
Belgium ¹	14.0	14.1	14.4	14.5	14.3	14.2	14.1	14.1	13.9	13.9	14.3	13.7	13.7	-0.7		75 641
Belgium ²	17.8	18.6	18.3	18.4	18.3	16.5	16.4	17.1	17.2	17.2	17.9	17.6	17.2	-1.1	2	95 155
Bulgaria	6.6	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.8	9.1	8.9	8.3	1.5	21	7 098
Czechia	5.3	5.4	5.4	5.5	5.4	5.4	5.5	5.5	5.7	5.7	6.2	6.6	6.3	0.9	22	17 381
Denmark	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	73
Germany	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.7	15.9	16.4	16.1	15.9	0.7	3	614 665
Estonia	5.9	5.5	5.5	5.3	5.3	5.4	5.4	5.4	5.4	5.5	5.8	5.5	5.3	-0.2	23	1 896
Ireland	:	:	:	:	:	:	:	3.3	3.3	3.3	2.9	2.8	2.8	:	24	14 313
Greece	10.7	10.5	10.9	10.6	10.3	10.4	10.7	11.8	12.0	12.2	13.0	13.0	12.3	1.4	11	25 401
Spain	11.5	11.5	11.4	11.2	11.3	11.1	11.1	11.2	11.4	12.0	13.5	13.1	12.5	1.1	9	168 828
France	22.5	23.1	23.6	24.0	24.3	24.0	23.9	24.0	24.1	24.0	24.3	24.5	24.9	1.3	1	657 681
Croatia	11.8	11.7	11.4	11.2	11.7	11.4	11.3	11.2	11.2	11.1	11.4	10.9	10.6	-0.8	14	7 205
Italy	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	13.5	13.2	13.1	0.1	6	255 909
Cyprus	8.0	7.9	7.7	7.6	8.3	8.3	8.1	8.4	8.5	10.3	10.9	11.0	11.2	3.5	13	3 122
Latvia	8.6	8.9	8.7	8.5	8.4	8.3	8.2	8.4	8.9	9.2	9.6	9.3	9.0	0.3	20	3 492
Lithuania	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	10.2	10.1	9.8	-1.0	16	6 627
Luxembourg	10.1	10.2	10.3	10.1	9.9	10.0	9.9	10.3	10.5	10.7	10.8	10.3	10.3	0.0	15	8 018
Hungary	11.2	12.4	13.3	13.2	13.0	13.1	13.3	12.2	11.9	11.3	10.9	10.2	9.6	-3.7	18	16 181
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.4	13.6	12.9	12.6	-1.9	8	120 769
Austria	11.6	11.6	11.7	12.0	12.1	12.1	12.1	12.2	12.4	12.5	13.1	13.0	12.5	0.8	10	55 934
Poland	10.9	11.2	12.1	12.4	12.2	12.4	12.7	12.9	13.1	13.2	13.5	13.0	12.9	0.8	7	84 185
Portugal	8.0	8.3	8.4	8.4	8.5	8.5	8.5	8.6	8.8	9.1	9.9	9.9	9.8	1.4	17	23 712
Romania	8.4	8.6	8.6	8.8	8.7	8.3	8.2	8.6	10.1	10.0	10.4	9.9	9.5	0.9	19	26 962
Slovenia	15.6	15.5	15.7	15.3	15.1	15.2	15.2	15.3	15.3	15.5	16.6	16.2	15.9	0.2	4	9 041
Slovakia	11.6	11.7	11.9	12.9	13.1	13.3	13.8	14.2	14.3	14.5	14.8	14.8	14.2	2.3	5	15 557
Finland	12.0	12.0	12.6	12.5	12.6	12.6	12.7	11.9	11.8	11.8	11.5	12.0	11.9	-0.7	12	31 955
Sweden	2.6	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.7	2.7	2.7	2.6	-0.2	25	14 602
Iceland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	36.3	36.2	36.0	35.8	35.8	35.5	35.5	35.5	35.7	36.0	36.9	35.8	35.5	-0.5		2 266 247
EA-19	39.2	39.1	38.8	38.6	38.5	38.2	38.2	38.2	38.3	38.7	39.8	38.7	38.2	-0.6		2 092 560
Belgium ¹	32.0	31.9	31.7	31.5	31.3	31.6	32.0	31.4	31.1	32.1	32.9	31.7	31.6	-0.1		75 641
Belgium ²	40.9	42.0	40.4	40.0	40.0	36.6	37.2	38.3	38.3	39.7	41.3	40.8	39.7	-0.7	4	95 155
Bulgaria	26.1	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	28.8	26.6	0.6	21	7 098
Czechia	16.2	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.8	17.3	18.3	17.8	2.1	22	17 381
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	-0.1	26	73
Germany	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.6	41.5	39.4	38.9	-0.6	5	614 665
Estonia	17.8	17.6	17.4	16.7	16.6	16.1	16.2	16.4	16.5	16.6	17.4	16.4	16.0	-1.4	23	1 896
Ireland	:	:	:	:	:	:	:	14.6	14.6	14.9	14.5	13.4	13.5	:	24	14 313
Greece	33.1	30.8	29.7	29.2	28.1	28.2	27.4	29.6	29.7	30.8	32.8	32.4	29.8	0.1	13	25 401
Spain	36.8	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	36.5	34.6	33.3	-1.8	8	168 828
France	53.2	53.3	53.0	52.7	53.1	52.6	52.3	51.7	52.0	52.9	53.6	54.2	54.0	1.0	1	657 681
Croatia	32.3	32.5	31.3	30.2	31.3	30.4	29.6	29.7	29.2	28.8	30.1	29.7	28.6	-2.7	16	7 205
Italy	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	31.8	31.1	30.8	0.7	11	255 909
Cyprus	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.8	30.0	32.4	31.6	30.8	6.3	12	3 122
Latvia	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	28.5	30.0	31.0	30.3	29.6	-0.3	14	3 492
Lithuania	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.4	42.1	31.8	32.7	31.8	31.1	-8.9	10	6 627
Luxembourg	28.2	28.3	28.2	28.0	27.4	28.6	27.9	27.9	26.6	27.0	28.3	26.8	26.9	-1.3	20	8 018
Hungary	30.4	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.2	30.2	30.3	27.3	-6.8	18	16 181
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.2	34.2	33.0	32.7	-8.1	9	120 769
Austria	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	29.2	29.4	31.1	29.9	29.0	0.9	15	55 934
Poland	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	35.5	37.3	0.0	6	84 185
Portugal	26.3	25.8	26.5	24.8	24.7	24.7	24.9	25.2	25.4	26.5	28.2	28.1	27.2	0.7	19	23 712
Romania	32.5	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.4	40.0	37.6	35.3	2.8	7	26 962
Slovenia	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.8	41.0	44.1	42.2	42.2	0.8	2	9 041
Slovakia	41.7	40.5	41.7	42.0	41.3	41.1	41.9	42.0	42.2	42.3	42.8	42.1	40.8	-0.9	3	15 557
Finland	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.4	27.9	27.6	-2.0	17	31 955
Sweden	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	6.3	6.2	-0.4	25	14 602
Iceland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1		45 951
EA-19	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1		41 126
Belgium ¹	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.2		3 718
Belgium ²	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.2	1	3 718
Bulgaria	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	12	224
Czechia	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.0	20	542
Denmark	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.0	24	616
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	0.3	0.1	8	10 837
Estonia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1	7	101
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.1	22	876
Greece	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	10	550
Spain	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	6	3 921
France	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	5	7 742
Croatia	:	:	:	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	:	26	89
Italy	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.3	0.2	11	5 090
Cyprus	0.2	0.2	0.1	0.1	0.1	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	13	68
Latvia	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	14	93
Lithuania	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.1	4	207
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.4	3	345
Hungary	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	18	378
Malta	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	21	33
Netherlands	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.2	2	5 038
Austria	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	15	1 040
Poland	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	9	1 801
Portugal	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	17	547
Romania	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	297
Slovenia	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.0	19	115
Slovakia	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.0	23	190
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	16	617
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	0.2	0.1	25	878
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.6	0.6	0.7	0.3		45 951
EA-19	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.8	0.4		41 126
Belgium ¹	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	1.3	1.6	0.5		3 718
Belgium ²	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	1.3	1.6	0.5	1	3 718
Bulgaria	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	1.0	0.8	0.2	6	224
Czechia	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.6	0.1	19	542
Denmark	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1	25	616
Germany	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.7	0.3	11	10 837
Estonia	0.5	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.6	0.6	0.5	0.7	0.8	0.3	5	101
Ireland	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	0.6	0.8	0.8	0.3	7	876
Greece	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.4	14	550
Spain	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.8	0.4	10	3 921
France	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.6	0.4	16	7 742
Croatia	:	:	:	0.1	0.4	0.3	0.3	0.3	0.2	0.2	0.4	0.4	0.4	:	27	89
Italy	0.3	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	0.4	0.5	0.6	0.3	18	5 090
Cyprus	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	0.7	0.6	0.7	0.3	12	68
Latvia	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	0.7	0.6	0.6	0.7	0.8	0.3	9	93
Lithuania	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.3	4	207
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	0.8	1.0	1.2	1.1	3	345
Hungary	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.3	15	378
Malta	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	0.5	0.6	0.6	0.7	0.7	0.0	13	33
Netherlands	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.2	1.4	0.5	2	5 038
Austria	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.2	21	1 040
Poland	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.8	0.4	8	1 801
Portugal	0.4	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.3	17	547
Romania	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.0	24	297
Slovenia	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.1	20	115
Slovakia	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	-0.1	23	190
Finland	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.4	0.4	0.5	0.3	22	617
Sweden	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1	26	878
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

¹ Tax revenues as transmitted under ESA 2010 national accounts rules

² Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	10.8	10.9	11.0	11.1	11.1	11.1	11.2	11.1	11.1	11.1	10.7	11.2	11.0	0.0		1 744 389
EA-19	10.5	10.6	10.7	10.8	10.9	10.8	10.9	10.9	10.9	10.9	10.4	10.9	10.8	0.1		1 444 588
Belgium	10.9	10.8	10.9	10.9	10.8	10.6	10.9	10.9	11.0	10.8	10.4	10.7	10.3	-0.6	22	56 933
Bulgaria	13.4	13.5	13.7	14.6	14.2	14.6	14.7	14.7	14.1	14.3	14.0	14.1	12.9	-0.8	8	11 057
Czechia	10.7	11.5	11.9	12.2	11.4	11.8	11.8	11.9	11.6	11.5	11.3	11.4	11.3	-0.6	18	31 102
Denmark	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	14.1	13.6	13.9	13.2	12.3	-2.4	11	46 985
Germany	10.7	10.8	10.7	10.6	10.5	10.4	10.3	10.2	10.2	10.2	9.6	10.3	10.3	-0.4	21	401 150
Estonia	13.2	13.0	13.3	12.9	13.3	13.8	14.2	13.7	13.5	13.8	13.0	13.2	13.0	-0.3	6	4 691
Ireland	9.9	9.5	9.5	9.8	9.8	7.7	7.9	7.5	6.9	6.8	5.6	5.9	5.5	-4.0	27	27 908
Greece	12.0	12.8	13.3	13.6	13.8	13.8	15.0	15.1	15.3	15.2	14.5	15.0	17.0	3.7	2	35 123
Spain	8.1	8.0	8.2	9.0	9.3	9.6	9.5	9.5	9.6	9.4	9.2	9.7	9.7	1.5	25	130 735
France	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.6	11.7	11.6	11.4	11.7	11.5	0.5	14	304 371
Croatia ¹	17.3	16.8	17.8	18.2	18.4	19.0	19.1	19.3	19.6	19.7	18.7	19.1	18.5	0.7	1	12 597
Italy	10.6	10.7	11.1	10.8	11.1	11.1	11.3	11.3	11.3	11.3	10.7	11.3	11.1	0.0	19	216 212
Cyprus	12.2	11.7	12.0	11.8	13.1	12.8	12.9	12.7	13.0	12.6	11.4	11.9	12.6	0.6	10	3 501
Latvia	11.2	11.6	11.6	12.0	12.3	12.6	13.1	13.1	13.5	13.3	13.1	13.0	13.2	1.6	5	5 115
Lithuania	11.2	11.1	10.6	10.6	10.8	11.3	11.3	11.4	11.3	11.3	11.6	11.7	11.3	0.7	16	7 641
Luxembourg	9.9	10.3	10.5	10.4	10.6	8.4	8.4	8.6	8.8	8.9	8.4	8.6	8.8	-1.7	26	6 822
Hungary	12.3	12.3	13.5	14.1	14.1	14.3	13.9	13.7	14.0	13.8	13.9	13.7	13.9	0.4	3	23 474
Malta	11.9	12.8	12.3	11.9	12.1	11.2	11.2	11.0	11.2	10.6	10.1	9.8	9.9	-2.4	24	1 720
Netherlands	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.3	11.4	11.8	11.9	11.8	11.0	0.3	20	105 263
Austria	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.6	11.4	11.4	11.0	11.2	11.3	-0.4	17	50 378
Poland	12.5	12.5	11.8	11.6	11.6	11.4	11.8	12.3	12.5	12.3	12.4	13.4	12.1	0.3	12	79 141
Portugal	11.4	11.9	12.0	11.7	12.2	12.4	12.5	12.7	12.8	12.8	12.1	12.6	12.7	0.7	9	30 751
Romania	11.1	11.9	12.1	12.3	12.0	12.6	10.9	10.0	10.0	10.1	9.9	10.3	10.0	-2.1	23	28 508
Slovenia	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.8	13.6	13.8	12.6	13.1	12.9	-1.1	7	7 374
Slovakia	9.8	10.7	9.9	10.5	10.8	10.9	10.8	11.3	11.2	11.5	11.4	11.5	11.4	1.5	15	12 472
Finland	12.9	13.8	14.0	14.3	14.2	14.1	14.3	14.0	14.2	14.0	13.9	13.8	13.6	-0.4	4	36 428
Sweden	12.6	12.3	12.1	12.1	12.0	12.0	12.3	12.2	12.2	11.9	12.0	11.8	11.9	-0.2	13	66 937
Iceland	11.2	11.3	11.7	11.3	11.4	11.2	11.4	12.1	11.7	11.0	11.0	11.2	11.2	-0.5		2 998
Norway	11.3	10.9	10.7	10.8	10.9	11.3	11.9	11.7	11.3	11.5	11.9	10.2	8.2	-2.5		46 202

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	28.5	28.5	28.0	27.8	27.8	27.9	28.0	27.9	27.8	27.8	26.9	27.6	27.3	-0.7		1 744 389
EA-19	27.6	27.6	27.1	26.9	27.0	27.0	27.2	27.0	26.9	27.0	25.9	26.7	26.3	-0.8		1 444 588
Belgium	24.9	24.3	23.9	23.7	23.6	23.6	24.6	24.3	24.4	24.8	24.0	24.9	23.7	-0.2	26	56 933
Bulgaria	52.6	52.9	52.7	51.9	50.2	50.5	50.4	49.2	47.5	47.0	46.1	45.8	41.4	-11.3	3	11 057
Czechia	32.6	33.9	34.6	34.9	33.5	34.3	33.7	33.5	32.2	32.1	31.3	31.8	31.9	-2.7	15	31 102
Denmark	32.5	32.5	32.1	31.1	28.8	30.4	31.0	30.6	31.7	29.0	29.3	27.8	29.5	-2.6	17	46 985
Germany	28.8	28.6	28.0	27.5	27.3	26.9	26.3	25.8	25.5	25.3	24.2	25.2	25.4	-2.6	24	401 150
Estonia	39.8	41.3	41.9	40.6	41.3	41.3	42.4	41.8	40.9	41.5	39.0	39.0	39.5	-2.4	6	4 691
Ireland	35.5	33.9	33.6	34.0	34.2	33.1	33.5	33.1	31.0	30.9	28.4	28.7	26.3	-7.3	20	27 908
Greece	37.1	37.4	36.2	37.5	37.7	37.4	38.3	38.0	38.0	38.5	36.6	37.4	41.2	5.0	4	35 123
Spain	25.9	25.5	25.4	27.3	27.5	28.3	28.3	28.1	27.6	27.0	24.8	25.5	25.8	0.4	23	130 735
France	25.2	25.1	24.7	24.3	24.4	24.7	25.0	25.0	25.3	25.7	25.1	25.9	25.0	0.3	25	304 371
Croatia ¹	47.5	46.9	48.8	49.1	49.1	50.3	50.3	51.0	51.1	51.2	49.6	52.0	50.1	1.3	1	12 597
Italy	25.6	26.1	25.7	25.1	25.9	25.8	26.9	27.0	27.1	26.8	25.3	26.6	26.0	0.3	22	216 212
Cyprus	38.6	36.9	37.8	37.3	38.9	38.7	39.9	38.6	39.4	36.9	33.8	34.3	34.5	-3.3	11	3 501
Latvia	39.5	39.8	39.7	40.8	41.5	42.3	42.7	42.1	43.6	43.2	42.3	42.3	43.4	3.7	2	5 115
Lithuania	39.8	40.7	39.4	39.3	39.2	38.9	38.3	38.6	37.7	37.5	37.1	36.8	35.9	-3.5	8	7 641
Luxembourg	27.8	28.4	28.7	28.5	29.3	24.1	23.7	23.5	22.2	22.5	21.9	22.4	22.9	-5.8	27	6 822
Hungary	33.5	33.9	34.5	36.6	36.8	36.9	35.4	36.2	38.0	38.1	38.7	40.6	39.6	5.1	5	23 474
Malta	38.6	40.3	39.0	37.9	38.4	37.7	36.6	36.5	36.9	35.9	34.9	33.4	34.4	-4.6	13	1 720
Netherlands	31.1	30.8	30.2	30.2	29.8	30.0	29.7	29.3	29.5	30.0	29.8	30.1	28.5	-1.7	18	105 263
Austria	28.2	28.0	27.8	27.2	27.0	26.7	27.5	27.6	26.8	26.7	26.1	25.9	26.1	-1.7	21	50 378
Poland	39.4	39.1	36.3	35.8	36.0	35.2	35.3	35.8	35.7	35.0	34.8	36.6	35.1	-1.2	10	79 141
Portugal	37.6	37.1	37.9	34.4	35.5	35.9	36.8	37.2	36.9	37.0	34.5	35.7	35.2	-2.7	9	30 751
Romania	42.9	44.3	45.4	44.6	43.5	45.0	41.6	39.8	38.9	39.0	38.1	39.1	37.3	-8.1	7	28 508
Slovenia	36.0	36.3	36.9	38.5	38.6	38.3	37.8	37.1	36.3	36.5	33.5	34.2	34.4	-2.5	12	7 374
Slovakia	35.4	37.1	34.6	34.0	33.9	33.6	32.9	33.3	33.1	33.4	33.0	32.7	32.7	-1.9	14	12 472
Finland	31.8	32.9	33.1	33.0	32.7	32.3	32.7	32.8	33.5	33.2	33.3	31.9	31.5	-1.6	16	36 428
Sweden	29.5	29.2	28.8	28.4	28.4	28.1	27.8	27.6	27.9	27.9	28.2	27.7	28.5	-0.3	19	66 937
Iceland	34.8	34.2	34.6	33.0	30.6	31.8	22.6	32.6	32.2	31.3	30.3	31.9	31.2	-3.4		2 998
Norway	27.1	26.0	25.9	27.1	28.1	29.5	30.7	30.2	28.8	28.7	30.7	24.7	18.8	-7.1		46 202

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.7	0.7	-0.1		106 487
EA-19	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.2		82 379
Belgium	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.1	19	3 589
Bulgaria	2.3	2.4	2.5	2.6	2.4	2.8	2.8	2.6	2.4	2.6	2.5	2.3	2.0	-0.5	1	1 678
Czechia	1.4	1.5	1.6	1.5	0.9	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.1	-0.5	11	2 939
Denmark	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.2	27	1 527
Germany	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	-0.2	25	17 316
Estonia	1.7	1.9	2.0	2.0	2.0	1.9	2.1	1.8	1.7	1.6	1.6	1.5	1.4	-0.6	5	487
Ireland	1.2	1.1	1.1	1.2	1.1	0.8	0.9	0.9	0.6	0.7	0.6	0.6	0.5	-0.6	24	2 409
Greece	1.4	1.7	1.5	1.6	1.6	1.6	1.8	1.5	1.6	1.6	1.6	1.5	1.4	-0.1	4	2 889
Spain	0.9	0.8	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.6	0.6	-0.3	21	8 575
France	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.9	0.8	0.7	0.0	16	19 240
Croatia ¹	1.2	1.3	1.4	1.4	1.3	1.5	1.5	1.4	1.5	1.5	1.5	1.6	1.5	0.1	2	997
Italy	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.2	20	12 450
Cyprus	1.1	1.2	1.2	1.3	1.3	1.2	1.1	1.1	1.0	0.9	0.8	0.7	0.7	-0.5	18	181
Latvia	1.5	1.5	1.3	1.4	1.3	1.4	1.4	1.4	1.6	1.6	1.5	1.5	1.3	0.0	6	522
Lithuania	1.5	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.2	-0.1	9	784
Luxembourg	1.2	1.3	1.2	1.2	1.3	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.2	0.0	7	964
Hungary	1.2	1.3	1.5	1.3	1.2	1.2	1.1	1.0	1.1	1.0	1.0	0.9	0.9	-0.6	14	1 596
Malta	1.2	1.2	1.2	1.1	1.2	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.7	-0.5	17	120
Netherlands	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.4	-0.2	26	4 107
Austria	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	-0.1	22	2 457
Poland	2.0	1.9	1.8	1.9	1.7	1.6	1.7	1.6	1.5	1.5	1.5	1.4	1.4	-0.4	3	9 186
Portugal	0.9	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	-0.2	15	1 874
Romania	1.4	1.7	1.7	1.6	1.5	1.6	1.5	1.4	1.4	1.3	1.5	1.4	1.2	-0.5	8	3 372
Slovenia	1.3	1.4	1.5	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1	1.0	1.0	-0.5	12	596
Slovakia	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	-0.1	10	1 201
Finland	1.0	1.0	1.1	1.1	1.0	1.1	1.1	1.0	1.1	1.0	1.1	1.0	1.0	-0.1	13	2 618
Sweden	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.5	0.5	-0.1	23	2 814
Iceland	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.9	0.8	0.9	0.9	0.8	-0.1		203
Norway	0.7	0.7	0.6	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.8	0.6	0.4	-0.2		2 318

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.1	2.1	2.1	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.9	1.8	1.7	-0.4		106 487
EA-19	2.0	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.7	1.6	1.5	-0.4		82 379
Belgium	1.6	1.4	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.6	1.5	1.5	0.0	22	3 589
Bulgaria	9.2	9.5	9.5	9.1	8.6	9.6	9.5	8.8	8.2	8.5	8.2	7.5	6.3	-3.2	1	1 678
Czechia	4.2	4.3	4.6	4.4	2.7	4.1	3.9	3.9	3.6	3.4	3.4	3.3	3.0	-1.6	11	2 939
Denmark	1.4	1.3	1.4	1.4	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	-0.4	27	1 527
Germany	1.7	1.8	1.7	1.6	1.6	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.1	-0.6	26	17 316
Estonia	5.0	6.1	6.4	6.4	6.3	5.7	6.3	5.4	5.1	4.9	4.8	4.4	4.1	-2.3	4	487
Ireland	4.3	4.1	3.9	4.0	3.8	3.6	3.6	3.9	2.7	3.0	3.2	2.7	2.3	-1.6	15	2 409
Greece	4.4	5.1	4.2	4.5	4.3	4.2	4.5	3.8	4.0	3.9	4.0	3.8	3.4	-0.8	8	2 889
Spain	2.7	2.7	2.7	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.9	1.7	1.7	-1.0	19	8 575
France	1.7	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.9	1.8	1.6	0.0	20	19 240
Croatia ¹	3.4	3.5	3.8	3.8	3.6	3.9	3.9	3.8	3.8	3.8	4.1	4.3	4.0	0.2	6	997
Italy	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.6	1.5	-0.3	21	12 450
Cyprus	3.6	3.8	3.9	4.0	3.9	3.8	3.6	3.4	3.1	2.7	2.5	2.1	1.8	-2.1	18	181
Latvia	5.2	5.0	4.6	4.6	4.4	4.5	4.6	4.7	5.1	5.1	5.0	4.8	4.4	-0.2	2	522
Lithuania	5.2	5.2	4.7	4.8	4.7	5.0	4.8	4.9	4.6	4.5	4.5	4.2	3.7	-1.0	7	784
Luxembourg	3.4	3.5	3.4	3.2	3.6	2.7	2.9	2.8	2.7	2.8	2.9	3.0	3.2	-0.2	9	964
Hungary	3.3	3.6	3.8	3.4	3.1	3.1	2.8	2.6	2.9	2.7	2.9	2.7	2.7	-1.1	13	1 596
Malta	3.8	3.8	3.8	3.5	3.7	3.5	3.3	3.1	3.0	2.9	2.7	2.4	2.4	-1.4	14	120
Netherlands	1.5	1.5	1.6	1.4	1.5	1.3	1.3	1.2	1.3	1.1	1.3	1.2	1.1	-0.5	25	4 107
Austria	1.5	1.5	1.5	1.4	1.5	1.4	1.5	1.5	1.4	1.3	1.5	1.4	1.3	-0.2	23	2 457
Poland	6.3	6.0	5.6	5.8	5.3	5.1	5.0	4.6	4.3	4.2	4.3	4.0	4.1	-1.5	5	9 186
Portugal	3.1	3.0	3.0	2.7	2.6	2.5	2.7	2.6	2.5	2.3	2.4	2.2	2.1	-0.9	17	1 874
Romania	5.5	6.2	6.3	6.0	5.5	5.8	5.9	5.4	5.3	5.2	5.7	5.5	4.4	-1.9	3	3 372
Slovenia	3.5	3.7	3.9	3.8	3.7	3.6	3.4	3.4	3.1	3.0	2.9	2.7	2.8	-1.1	12	596
Slovakia	4.5	4.3	4.3	3.9	3.7	3.6	3.5	3.4	3.3	3.2	3.1	3.2	3.1	-1.2	10	1 201
Finland	2.5	2.4	2.5	2.5	2.4	2.4	2.4	2.4	2.5	2.5	2.6	2.4	2.3	-0.2	16	2 618
Sweden	1.5	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.2	1.2	-0.3	24	2 814
Iceland	2.7	2.7	2.6	2.5	2.4	2.4	1.8	2.4	2.3	2.4	2.5	2.5	2.1	-0.5		203
Norway	1.8	1.6	1.6	1.5	1.7	1.7	1.7	1.7	1.5	1.5	2.0	1.5	0.9	-0.7		2 318

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	20.0	20.0	20.5	20.8	20.8	20.5	20.6	20.6	20.7	20.7	21.3	20.7	20.3	-0.2		3 233 366
EA-19	20.3	20.4	20.9	21.2	21.1	20.9	20.9	20.9	21.1	21.1	21.7	21.1	20.9	0.0		2 804 626
Belgium	23.7	24.2	24.2	24.4	24.2	23.7	22.6	22.6	22.4	22.0	22.9	21.7	22.3	-1.9	6	123 276
Bulgaria	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	11.1	10.4	1.9	26	8 963
Czechia	17.0	17.3	17.5	17.5	17.6	17.2	17.8	18.2	19.0	19.2	20.2	19.0	17.9	0.4	14	49 375
Denmark	22.7	22.8	22.9	24.4	25.5	23.7	23.0	23.0	22.9	23.3	24.2	23.9	22.3	-0.6	5	84 855
Germany	21.0	20.8	21.4	21.6	21.6	21.7	22.0	22.2	22.6	23.0	23.2	22.8	22.6	1.2	4	877 245
Estonia	17.7	16.4	16.1	16.2	16.3	16.6	16.8	16.8	16.7	16.8	17.7	17.5	17.2	1.1	15	6 203
Ireland	12.2	12.7	12.8	12.8	12.6	9.7	10.1	9.6	9.5	9.5	8.7	8.7	8.7	-4.1	27	43 859
Greece	13.7	13.8	15.9	14.7	14.6	14.7	15.4	16.3	16.6	16.4	17.5	17.2	16.2	0.3	16	33 437
Spain	16.6	16.8	16.8	16.6	16.8	16.3	16.2	16.4	16.8	17.5	19.9	19.3	19.1	2.3	10	256 799
France	22.2	22.5	23.1	23.9	24.1	24.0	24.0	24.1	24.1	23.1	23.3	22.9	23.4	0.3	1	617 713
Croatia ¹	15.0	14.4	14.4	14.3	14.7	14.1	13.6	13.3	13.5	13.4	13.8	12.8	12.6	-1.8	23	8 585
Italy	21.5	21.1	21.6	21.6	21.3	21.1	20.6	20.7	20.9	21.5	22.2	21.4	20.7	-0.9	8	403 854
Cyprus	11.3	11.3	11.5	10.8	11.4	11.5	11.2	11.5	11.7	13.4	14.2	14.2	14.5	3.0	21	4 021
Latvia	14.3	14.2	13.9	13.8	13.8	13.6	13.8	14.3	14.4	15.0	15.5	15.1	14.6	0.7	19	5 676
Lithuania	14.1	13.5	13.2	13.3	13.6	14.3	14.8	14.7	15.4	15.3	16.0	16.0	15.9	2.7	17	10 748
Luxembourg	15.8	16.4	16.6	16.9	16.7	16.9	16.9	17.1	17.9	18.4	18.9	18.1	18.6	2.0	11	14 401
Hungary	17.3	17.1	18.4	18.0	17.7	17.7	18.2	17.5	16.9	16.6	16.2	14.5	14.6	-3.8	20	24 631
Malta	9.9	10.8	10.8	10.9	10.6	9.9	10.5	10.4	10.8	10.8	12.0	12.0	12.2	1.4	24	2 130
Netherlands	19.5	20.0	20.4	20.4	20.0	20.0	20.2	20.1	19.7	19.5	20.5	19.1	18.4	-2.0	12	176 074
Austria	23.1	23.1	23.6	24.2	24.4	24.4	23.3	23.2	23.5	23.7	24.2	24.2	23.1	-0.5	3	103 261
Poland	11.9	12.2	12.7	13.3	13.3	13.3	13.7	13.8	14.1	14.2	14.3	14.2	13.6	0.9	22	88 908
Portugal	12.6	13.3	12.7	14.7	14.8	14.8	14.5	14.4	14.6	14.8	16.3	16.1	15.9	3.2	18	38 579
Romania	10.8	10.6	10.6	11.1	10.8	10.3	10.2	10.8	12.1	12.0	12.8	12.0	11.4	0.8	25	32 538
Slovenia	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	18.9	18.9	20.0	19.9	19.3	-0.3	9	11 005
Slovakia	14.4	14.6	14.9	16.0	16.2	16.5	17.3	17.8	18.1	18.5	18.9	18.9	18.2	3.3	13	20 002
Finland	21.1	21.4	22.2	22.3	22.6	22.4	22.5	21.3	21.0	21.0	20.6	21.0	21.0	-1.2	7	56 343
Sweden	24.2	24.1	24.8	25.0	24.6	24.5	25.6	25.7	25.6	24.9	24.6	24.0	23.2	-1.6	2	130 884
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	17.2	16.9	17.1	17.4	17.7	18.8	19.1	18.4	17.9	18.7	20.0	17.1	13.3	-3.8		75 303

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	52.6	52.2	52.2	52.4	52.2	51.7	51.6	51.6	51.7	51.8	53.2	51.2	50.6	-1.6		3 233 366
EA-19	53.3	52.8	52.7	52.7	52.6	52.2	52.0	52.0	52.1	52.3	53.8	51.8	51.2	-1.5		2 804 626
Belgium	54.5	54.5	53.5	53.0	52.9	52.6	51.2	50.5	50.0	50.6	52.8	50.3	51.4	-2.1	7	123 276
Bulgaria	33.2	33.0	32.7	33.1	34.5	33.8	33.8	34.9	36.6	36.4	37.7	36.1	33.5	0.8	27	8 963
Czechia	51.9	51.0	50.7	50.3	51.4	50.2	50.7	51.3	52.8	53.4	56.3	53.0	50.6	-0.1	10	49 375
Denmark	50.5	50.6	50.0	52.8	52.1	51.1	50.3	50.3	51.6	49.5	51.1	50.1	53.2	3.2	4	84 855
Germany	56.3	55.3	55.7	56.2	56.4	56.1	56.1	56.5	56.7	57.3	58.7	55.8	55.5	-0.2	2	877 245
Estonia	53.4	52.0	50.8	51.1	50.7	49.8	50.0	51.1	50.7	50.6	53.2	51.6	52.3	1.5	6	6 203
Ireland	43.9	45.4	45.2	44.6	43.9	42.1	42.6	42.7	42.5	43.3	44.2	42.1	41.4	-3.8	22	43 859
Greece	42.6	40.3	43.3	40.5	39.8	39.8	39.1	41.0	41.1	41.5	44.3	42.8	39.3	-4.0	25	33 437
Spain	53.1	53.7	51.9	50.2	49.7	48.0	48.2	48.5	48.4	50.5	53.8	50.9	50.6	-1.3	11	256 799
France	52.5	51.8	51.9	52.5	52.8	52.4	52.5	51.9	52.1	51.0	51.4	50.7	50.7	-1.2	9	617 713
Croatia ¹	41.3	40.1	39.4	38.6	39.4	37.4	35.9	35.1	35.2	35.0	36.6	34.8	34.1	-5.3	26	8 585
Italy	52.0	51.3	50.0	50.0	49.7	49.3	48.9	49.5	50.2	50.9	52.3	50.4	48.6	-1.4	14	403 854
Cyprus	35.6	35.8	36.2	33.9	33.8	34.8	34.9	35.0	35.3	39.1	42.1	40.7	39.6	3.4	23	4 021
Latvia	50.7	48.7	48.0	47.0	46.4	45.8	45.1	46.0	46.6	48.9	49.9	49.1	48.1	0.1	16	5 676
Lithuania	49.8	49.6	49.0	49.5	49.7	49.4	50.1	50.1	51.1	50.8	51.2	50.3	50.5	1.5	12	10 748
Luxembourg	44.3	45.2	45.4	46.7	46.2	48.4	47.6	46.6	45.4	46.4	49.2	47.2	48.3	2.9	15	14 401
Hungary	47.0	46.9	47.1	46.7	46.1	45.7	46.4	46.0	45.8	45.7	44.9	43.0	41.6	-5.5	21	24 631
Malta	32.0	34.0	34.3	34.7	33.8	33.5	34.3	34.5	35.8	36.4	41.3	41.0	42.6	8.3	19	2 130
Netherlands	54.8	56.3	57.3	56.7	54.0	54.0	52.7	51.9	50.9	49.7	51.5	48.6	47.7	-9.6	17	176 074
Austria	56.3	56.1	56.5	56.5	57.0	56.6	55.7	55.4	55.5	55.4	57.5	55.7	53.5	-3.0	3	103 261
Poland	37.8	38.0	39.3	40.9	41.1	40.8	40.8	40.4	40.1	40.4	40.3	38.8	39.4	0.1	24	88 908
Portugal	41.4	41.2	40.0	43.2	43.4	43.0	42.7	42.2	42.2	42.9	46.3	45.6	44.2	4.2	18	38 579
Romania	41.7	39.4	39.9	40.2	39.1	36.7	38.7	42.9	46.9	46.2	49.2	45.6	42.6	2.7	20	32 538
Slovenia	51.6	51.8	51.6	50.2	49.4	49.5	49.9	50.0	50.5	50.0	53.1	51.7	51.4	-0.2	8	11 005
Slovakia	51.7	50.5	52.2	51.9	51.1	51.0	52.4	52.6	53.4	54.0	54.7	53.6	52.4	0.2	5	20 002
Finland	52.1	51.2	52.4	51.4	51.9	51.6	51.4	49.7	49.5	49.8	49.3	48.5	48.8	-3.6	13	56 343
Sweden	56.4	57.3	58.9	58.9	58.3	57.4	58.0	58.3	58.4	58.1	58.1	56.5	55.6	-3.3	1	130 884
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	41.3	40.5	41.3	43.8	45.9	48.9	49.3	47.5	45.6	47.0	51.7	41.4	30.7	-10.6		75 303

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	17.8	17.9	18.2	18.5	18.4	18.2	18.2	18.3	18.4	18.4	18.7	18.3	18.0	-0.2		2 865 774
EA-19	18.1	18.2	18.6	18.8	18.7	18.5	18.5	18.5	18.7	18.7	19.0	18.6	18.5	-0.1		2 479 777
Belgium	21.8	22.2	22.2	22.4	22.1	21.6	20.6	20.5	20.3	19.9	20.4	19.4	19.8	-2.4	4	109 942
Bulgaria	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	11.1	10.4	1.9	26	8 963
Czechia	15.7	16.0	16.2	16.3	16.2	15.9	16.5	16.9	17.7	17.9	18.5	16.9	16.0	-0.2	13	44 107
Denmark	17.8	17.8	17.8	17.5	17.2	17.7	18.0	17.9	17.9	18.2	19.0	18.7	17.4	-0.4	9	66 290
Germany	18.3	18.2	18.7	19.0	18.9	19.1	19.3	19.5	19.8	20.1	20.2	19.9	19.8	1.1	5	767 266
Estonia	16.5	15.4	15.2	15.3	15.3	15.6	15.7	15.7	15.5	15.6	16.2	16.1	16.0	0.8	12	5 774
Ireland	12.1	12.5	12.6	12.6	12.4	9.6	9.9	9.5	9.3	9.3	8.6	8.5	8.4	-4.2	27	42 705
Greece	12.9	12.9	14.3	13.4	13.1	13.2	13.7	14.6	14.8	15.0	15.9	15.6	14.8	0.5	15	30 534
Spain	15.3	15.4	15.2	15.0	15.3	14.9	14.9	15.1	15.5	16.1	18.0	17.4	17.4	2.2	10	234 238
France	20.6	20.9	21.6	22.2	22.4	22.2	22.2	22.3	22.2	21.3	21.3	21.1	21.6	0.0	1	568 755
Croatia ¹	14.9	14.3	14.2	14.2	14.6	14.0	13.6	13.2	13.4	13.3	13.7	12.7	12.5	-1.7	23	8 525
Italy	18.8	18.4	18.7	18.7	18.3	18.1	17.6	17.7	17.9	18.3	18.7	18.2	17.6	-1.1	8	342 756
Cyprus	11.2	11.3	11.4	10.7	11.3	11.4	11.2	11.4	11.6	13.3	14.1	14.1	14.4	3.0	19	4 001
Latvia	14.0	13.9	13.6	13.5	13.4	13.3	13.5	13.9	14.1	14.7	15.1	14.7	14.3	0.7	20	5 564
Lithuania	12.5	12.0	12.0	12.2	12.5	13.1	13.6	13.5	14.1	14.0	14.4	14.6	14.6	2.6	17	9 821
Luxembourg	14.0	14.3	14.5	14.6	14.4	14.6	14.6	14.9	15.6	16.0	16.4	15.9	16.4	1.9	11	12 687
Hungary	16.9	16.8	18.1	17.8	17.6	17.6	18.0	17.3	16.8	16.5	16.0	14.4	14.5	-3.6	18	24 447
Malta	8.9	9.7	9.7	9.7	9.4	8.8	9.3	9.2	9.6	9.6	10.7	10.7	10.8	1.1	25	1 889
Netherlands	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.5	16.1	15.6	16.2	15.1	14.7	-1.3	16	140 646
Austria	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.7	21.0	21.1	21.5	21.5	20.6	-0.3	3	92 173
Poland	11.2	11.4	11.9	12.4	12.4	12.4	12.8	13.0	13.2	13.4	13.5	13.4	12.9	1.0	22	84 318
Portugal	11.6	12.1	11.5	12.9	13.0	13.0	12.8	12.8	13.1	13.3	14.6	14.5	14.3	2.8	21	34 678
Romania	10.6	10.4	10.4	10.8	10.6	10.1	10.0	10.7	12.0	11.9	12.7	11.9	11.3	0.9	24	32 108
Slovenia	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	17.9	17.9	18.9	18.8	18.3	0.3	6	10 424
Slovakia	12.2	11.9	12.3	13.2	13.5	13.9	14.5	15.0	15.4	15.9	16.2	16.1	15.5	3.2	14	17 023
Finland	18.8	19.0	19.7	19.7	19.8	19.5	19.5	18.4	18.1	18.1	17.7	18.0	18.2	-1.5	7	48 902
Sweden	21.0	21.2	21.8	21.9	21.6	21.5	22.5	22.6	22.7	22.2	21.8	21.4	20.8	-1.0	2	117 239
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	16.0	15.8	15.9	16.2	16.5	17.1	17.4	16.7	16.3	17.1	18.2	15.6	12.2	-3.7		68 715

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	46.8	46.6	46.4	46.4	46.2	45.8	45.7	45.7	46.1	46.0	46.8	45.2	44.9	-1.5		2 865 774
EA-19	47.4	47.1	46.9	46.8	46.6	46.3	46.0	46.0	46.3	46.4	47.2	45.6	45.2	-1.7		2 479 777
Belgium	50.0	50.0	49.1	48.7	48.3	48.0	46.5	45.8	45.2	45.7	46.9	45.0	45.9	-3.2	10	109 942
Bulgaria	33.2	33.0	32.7	33.1	34.5	33.8	33.8	34.9	36.6	36.4	37.7	36.1	33.5	0.8	27	8 963
Czechia	47.9	47.2	46.9	46.6	47.4	46.3	47.0	47.7	49.2	49.9	51.6	47.2	45.2	-1.7	11	44 107
Denmark	39.6	39.5	38.9	37.9	35.2	38.2	39.3	39.3	40.4	38.7	40.0	39.2	41.6	2.7	16	66 290
Germany	49.0	48.4	48.8	49.3	49.5	49.2	49.2	49.5	49.7	50.1	51.0	48.7	48.5	-0.3	4	767 266
Estonia	49.6	48.7	47.9	48.2	47.8	46.8	46.8	47.9	47.1	47.0	48.8	47.5	48.7	0.8	3	5 774
Ireland	43.4	44.8	44.5	43.8	43.2	41.4	42.0	42.0	41.7	42.4	43.2	41.2	40.3	-4.2	19	42 705
Greece	39.9	37.7	39.0	36.9	35.6	35.7	35.0	36.7	36.8	37.9	40.2	39.1	35.9	-3.1	25	30 534
Spain	48.7	49.3	46.9	45.2	45.0	43.9	44.3	44.6	44.6	46.4	48.7	46.0	46.2	-0.7	8	234 238
France	48.6	48.2	48.5	48.9	49.1	48.6	48.6	48.1	48.1	47.0	47.0	46.6	46.7	-1.8	7	568 755
Croatia ¹	41.0	39.9	39.1	38.2	39.1	37.2	35.7	34.9	34.9	34.7	36.4	34.6	33.9	-5.2	26	8 525
Italy	45.5	44.8	43.4	43.2	42.6	42.2	41.7	42.3	43.1	43.5	44.0	42.8	41.3	-2.1	18	342 756
Cyprus	35.4	35.6	36.0	33.7	33.7	34.6	34.7	34.8	35.1	38.9	41.9	40.5	39.4	3.4	21	4 001
Latvia	49.7	47.7	46.9	46.0	45.3	44.7	43.9	44.7	45.5	47.7	48.7	48.0	47.2	0.3	6	5 564
Lithuania	44.1	44.3	44.4	45.3	45.4	45.2	46.0	45.9	46.9	46.3	46.1	45.6	46.2	1.8	9	9 821
Luxembourg	39.0	39.5	39.6	40.3	39.8	41.8	41.1	40.5	39.6	40.3	42.7	41.5	42.6	3.0	13	12 687
Hungary	45.9	46.2	46.4	46.2	45.8	45.4	46.1	45.7	45.4	45.4	44.5	42.6	41.3	-5.1	17	24 447
Malta	28.8	30.6	30.6	30.8	30.0	29.8	30.3	30.3	31.8	32.5	36.8	36.5	37.8	7.2	23	1 889
Netherlands	43.7	44.5	45.0	44.0	42.3	42.3	41.0	40.0	41.5	39.6	40.8	38.4	38.1	-6.9	22	140 646
Austria	50.0	49.8	50.0	50.0	50.2	49.9	49.7	49.4	49.5	49.4	51.1	49.6	47.7	-2.3	5	92 173
Poland	35.4	35.6	36.8	38.3	38.4	38.2	38.2	38.1	37.8	38.1	38.0	36.5	37.4	0.6	24	84 318
Portugal	38.1	37.5	36.4	37.9	38.1	37.7	37.7	37.6	37.7	38.5	41.5	41.1	39.7	3.3	20	34 678
Romania	41.0	38.8	39.2	39.4	38.3	36.0	38.0	42.5	46.6	45.9	48.7	45.1	42.0	2.8	15	32 108
Slovenia	48.0	47.9	47.6	46.4	46.1	46.5	46.9	47.2	47.8	47.3	50.0	48.9	48.7	1.1	2	10 424
Slovakia	43.8	41.5	42.9	42.9	42.5	42.8	44.0	44.4	45.3	46.2	46.8	45.7	44.6	1.7	12	17 023
Finland	46.4	45.5	46.5	45.3	45.4	44.8	44.6	42.9	42.7	42.9	42.4	41.7	42.3	-4.2	14	48 902
Sweden	48.9	50.4	51.7	51.5	51.3	50.5	51.0	51.4	51.8	51.8	51.4	50.3	49.8	-1.9	1	117 239
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	38.3	37.8	38.4	40.8	42.7	44.6	44.8	43.3	41.6	42.9	47.1	37.6	28.0	-10.4		68 715

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	8.3	8.3	8.4	8.5	8.5	8.3	8.3	8.3	8.2	8.2	8.3	8.1	8.0	-0.4		1 266 980
EA-19	8.6	8.6	8.7	8.7	8.7	8.5	8.5	8.5	8.5	8.5	8.7	8.5	8.4	-0.3		1 122 219
Belgium	8.5	8.7	8.8	8.9	8.7	8.7	8.2	8.1	7.9	7.9	8.1	7.8	7.8	-1.0	10	43 041
Bulgaria	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.3	5.6	5.5	5.1	1.1	20	4 380
Czechia	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	10.2	9.9	0.5	4	27 266
Denmark	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.0	27	2 455
Germany	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.2	7.0	6.9	0.4	12	266 622
Estonia	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.5	10.8	10.5	10.5	0.7	3	3 771
Ireland	3.1	3.3	3.0	3.1	3.1	2.5	2.6	2.5	2.5	2.6	2.3	2.2	2.2	-0.8	24	10 947
Greece	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	6.2	5.6	0.7	16	11 567
Spain	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	9.7	9.5	1.4	6	127 643
France	12.6	12.9	13.0	13.3	13.4	13.2	13.1	13.1	13.1	12.3	12.4	12.2	12.3	-0.7	1	324 764
Croatia ¹	6.2	6.1	5.8	5.6	6.1	6.1	5.8	5.7	5.7	5.5	5.6	5.4	5.2	-0.6	17	3 553
Italy	10.4	10.3	10.3	10.2	10.0	9.7	9.3	9.4	9.6	9.8	9.9	9.7	9.5	-0.8	7	184 190
Cyprus	6.3	6.2	6.1	6.0	6.5	6.6	6.4	6.7	6.8	7.7	7.9	7.8	8.0	1.9	9	2 214
Latvia	6.4	6.3	6.1	6.2	5.8	5.9	6.0	6.0	6.4	6.7	6.9	6.6	6.4	0.3	13	2 472
Lithuania	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.5	0.7	0.7	0.7	0.7	-6.5	26	499
Luxembourg	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	4.4	4.4	-0.1	22	3 381
Hungary	8.0	8.1	8.6	8.4	8.4	8.4	8.8	7.6	6.9	6.6	5.9	5.4	4.4	-4.2	21	7 452
Malta	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.3	2.3	2.5	2.5	2.4	-0.2	23	415
Netherlands	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	5.3	5.4	5.7	5.3	5.2	0.1	18	50 010
Austria	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.5	9.5	9.6	9.9	9.8	9.5	0.1	5	42 540
Poland	4.9	4.8	5.2	5.1	5.2	5.1	5.3	5.3	5.2	5.3	5.4	5.3	5.2	0.0	19	34 099
Portugal	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	6.2	6.2	1.2	14	15 045
Romania	5.4	5.4	5.3	5.6	5.5	5.0	5.0	5.3	1.2	1.0	0.9	0.9	0.9	-4.4	25	2 516
Slovenia	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	6.0	5.9	0.2	15	3 348
Slovakia	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.0	9.3	9.1	8.6	2.0	8	9 465
Finland	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.0	7.5	7.6	-1.2	11	20 284
Sweden	11.1	11.2	11.6	11.6	11.5	11.4	11.9	12.0	12.0	11.9	11.5	11.5	11.2	-0.4	2	63 041
Iceland	3.9	3.9	3.7	3.8	3.8	3.7	3.6	3.6	3.7	3.4	3.3	3.2	3.2	-0.5		866
Norway	5.7	5.6	5.6	5.8	5.9	6.1	6.2	6.0	5.9	6.2	6.5	5.5	4.5	-1.1		25 139

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	22.0	21.8	21.5	21.3	21.2	20.9	20.7	20.7	20.6	20.5	20.8	20.2	19.8	-1.7		1 266 980
EA-19	22.6	22.3	21.9	21.7	21.7	21.3	21.1	21.1	21.1	21.1	21.6	20.8	20.5	-1.4		1 122 219
Belgium	19.5	19.5	19.4	19.2	19.1	19.3	18.5	18.1	17.7	18.2	18.6	18.0	18.0	-1.4	11	43 041
Bulgaria	16.8	16.9	15.3	16.1	16.7	16.2	16.0	16.8	17.8	17.6	18.2	17.8	16.4	1.1	15	4 380
Czechia	28.0	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.7	28.3	28.6	28.0	0.9	2	27 266
Denmark	1.2	1.4	1.4	1.5	1.4	1.4	1.5	1.4	1.6	1.5	1.3	1.4	1.5	0.1	27	2 455
Germany	17.3	16.9	16.8	16.8	16.9	16.8	16.7	16.7	16.7	17.1	18.2	17.1	16.9	0.1	14	266 622
Estonia	33.6	32.4	31.0	31.1	30.4	30.2	30.2	31.3	31.5	31.6	32.6	31.1	31.8	0.8	1	3 771
Ireland	11.3	11.9	10.7	10.9	11.0	10.8	11.0	11.3	11.4	11.9	11.6	10.5	10.3	-0.4	23	10 947
Greece	15.8	14.3	13.4	13.0	12.3	11.8	11.3	12.2	13.2	14.1	14.9	15.4	13.6	0.2	19	11 567
Spain	26.7	26.6	25.0	24.3	24.2	24.1	24.5	24.7	24.7	25.9	27.2	25.6	25.2	0.2	5	127 643
France	29.9	29.6	29.3	29.2	29.3	28.9	28.8	28.4	28.4	27.3	27.3	27.0	26.7	-2.6	4	324 764
Croatia ¹	17.1	17.0	16.0	15.2	16.3	16.3	15.2	15.1	14.8	14.2	14.8	14.6	14.1	-1.9	18	3 553
Italy	25.3	25.0	23.9	23.6	23.3	22.5	22.1	22.4	23.1	23.1	23.4	22.8	22.2	-1.7	7	184 190
Cyprus	19.9	19.7	19.4	19.0	19.3	20.0	20.0	20.4	20.5	22.5	23.4	22.5	21.8	2.4	9	2 214
Latvia	22.7	21.6	20.9	21.0	19.7	19.7	19.5	19.3	20.6	21.8	22.2	21.7	21.0	0.1	10	2 472
Lithuania	26.4	26.4	26.7	26.8	27.2	27.0	27.7	28.1	28.4	2.4	2.4	2.3	2.3	-24.4	26	499
Luxembourg	12.5	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.4	11.5	11.9	11.4	11.3	-1.1	22	3 381
Hungary	21.6	22.3	22.2	21.9	22.0	21.8	22.5	20.2	18.8	18.2	16.4	16.0	12.6	-9.6	21	7 452
Malta	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	7.7	7.7	8.7	8.5	8.3	0.1	24	415
Netherlands	13.2	13.4	14.3	13.7	14.5	13.8	13.6	13.4	13.7	13.8	14.3	13.4	13.6	-0.7	20	50 010
Austria	22.5	22.4	22.3	22.4	22.4	22.1	22.9	22.6	22.4	22.4	23.4	22.7	22.0	-0.3	8	42 540
Poland	15.4	15.0	15.9	15.9	16.0	15.7	15.8	15.3	14.9	15.2	15.3	14.4	15.1	-0.8	17	34 099
Portugal	16.1	15.9	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	17.9	17.7	17.2	1.4	13	15 045
Romania	20.8	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	3.6	3.6	3.3	-16.6	25	2 516
Slovenia	14.9	14.8	14.9	14.8	14.4	14.6	14.7	15.0	15.1	15.2	16.1	15.6	15.6	0.7	16	3 348
Slovakia	24.0	22.5	23.1	24.2	24.2	24.3	24.3	25.1	25.6	26.3	26.8	25.9	24.8	1.7	6	9 465
Finland	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.5	16.8	17.4	17.6	-3.1	12	20 284
Sweden	25.9	26.8	27.5	27.3	27.2	26.8	27.0	27.2	27.5	27.8	27.0	27.0	26.8	-0.7	3	63 041
Iceland	12.0	11.6	11.0	11.0	10.2	10.4	7.2	9.7	10.1	9.8	9.0	9.2	9.0	-2.0		866
Norway	13.7	13.3	13.7	14.5	15.3	15.9	16.0	15.6	15.0	15.6	16.7	13.2	10.2	-3.5		25 139

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	9.4	9.5	9.8	10.0	9.9	9.9	10.0	10.0	10.2	10.2	10.4	10.1	10.1	0.3		1 598 794
EA-19	9.5	9.6	9.9	10.1	10.0	10.0	10.0	10.1	10.2	10.2	10.3	10.1	10.1	0.2		1 357 558
Belgium	13.3	13.5	13.4	13.6	13.3	12.9	12.4	12.4	12.3	12.0	12.3	11.7	12.1	-1.3	5	66 901
Bulgaria	4.2	4.1	4.5	4.8	5.1	5.1	5.2	5.4	5.6	5.7	5.9	5.6	5.3	0.8	27	4 584
Czechia	6.5	6.7	6.8	6.9	7.0	6.7	7.1	7.3	7.8	8.0	8.4	6.7	6.1	-0.7	25	16 841
Denmark	17.3	17.2	17.2	16.8	16.5	17.1	17.3	17.3	17.2	17.5	18.3	18.0	16.8	-0.4	1	63 835
Germany	11.8	11.9	12.3	12.5	12.5	12.6	12.7	12.9	13.2	13.2	13.0	12.9	12.9	0.6	3	500 644
Estonia	5.3	5.2	5.3	5.4	5.6	5.5	5.6	5.4	5.1	5.1	5.4	5.5	5.6	0.3	26	2 003
Ireland	8.9	9.2	9.6	9.5	9.3	7.1	7.3	6.9	6.8	6.7	6.3	6.4	6.3	-3.3	24	31 757
Greece	7.8	8.0	9.4	8.7	8.6	8.8	9.3	9.8	9.5	9.4	10.0	9.5	9.2	-0.2	14	18 967
Spain	6.9	7.1	7.1	6.9	7.1	6.7	6.7	6.7	6.9	7.1	7.9	7.7	7.9	0.8	19	106 595
France	7.9	8.1	8.5	9.0	9.0	9.0	9.1	9.1	9.1	9.0	8.9	8.9	9.2	0.7	13	243 991
Croatia ¹	8.7	8.2	8.4	8.6	8.5	7.9	7.8	7.5	7.7	7.9	8.1	7.3	7.3	-1.1	21	4 972
Italy	8.3	8.1	8.4	8.5	8.3	8.4	8.3	8.3	8.3	8.6	8.8	8.5	8.1	-0.3	16	158 565
Cyprus	4.9	5.0	5.3	4.7	4.8	4.8	4.7	4.7	4.8	5.6	6.3	6.3	6.4	1.1	23	1 787
Latvia	7.6	7.6	7.6	7.3	7.6	7.5	7.5	7.9	7.7	8.0	8.2	8.1	8.0	0.4	18	3 092
Lithuania	5.0	4.9	4.8	5.0	5.0	5.3	5.4	5.2	5.6	13.2	13.7	13.8	13.8	9.0	2	9 321
Luxembourg	9.5	9.8	9.9	10.3	10.1	10.3	10.3	10.5	11.1	11.4	11.8	11.6	12.0	2.1	6	9 307
Hungary	9.0	8.7	9.4	9.4	9.1	9.1	9.2	9.7	9.8	9.9	10.1	9.0	10.1	0.7	10	16 995
Malta	6.4	7.1	7.1	7.1	7.0	6.5	6.9	6.9	7.3	7.3	8.1	8.2	8.4	1.3	15	1 474
Netherlands	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.3	10.8	10.1	10.5	9.8	9.5	-1.4	12	90 636
Austria	11.3	11.3	11.6	11.8	11.9	12.0	11.2	11.2	11.5	11.5	11.7	11.7	11.1	-0.5	7	49 633
Poland	6.3	6.6	6.8	7.3	7.3	7.3	7.5	7.8	8.0	8.1	8.1	8.1	7.7	0.9	20	50 220
Portugal	6.7	7.0	6.5	7.7	7.9	7.9	7.7	7.5	7.5	7.5	8.3	8.2	8.1	1.6	17	19 633
Romania	5.2	5.1	5.1	5.2	5.1	5.1	5.0	5.4	10.9	10.9	11.8	10.9	10.4	5.3	9	29 592
Slovenia	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.2	12.1	12.8	12.8	12.4	0.0	4	7 076
Slovakia	5.5	5.5	5.7	5.8	5.8	6.0	6.5	6.5	6.7	6.8	6.9	7.0	6.9	1.2	22	7 558
Finland	10.3	10.5	10.9	10.9	11.1	10.9	10.9	10.6	10.6	10.7	10.7	10.5	10.7	-0.2	8	28 618
Sweden	9.9	9.9	10.2	10.3	10.2	10.1	10.6	10.7	10.6	10.3	10.4	10.0	9.6	-0.6	11	54 198
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	10.3	10.2	10.2	10.5	10.6	11.0	11.2	10.7	10.4	10.9	11.8	10.1	7.7	-2.5		43 577

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	24.8	24.8	25.0	25.1	25.0	25.0	25.0	25.1	25.5	25.6	26.0	25.1	25.0	0.0		1 598 794
EA-19	24.8	24.8	24.9	25.1	25.0	24.9	24.9	25.0	25.2	25.3	25.6	24.8	24.8	-0.1		1 357 558
Belgium	30.5	30.4	29.7	29.5	29.2	28.7	28.0	27.7	27.5	27.5	28.2	27.0	27.9	-1.8	10	66 901
Bulgaria	16.4	16.1	17.4	17.0	17.8	17.6	17.7	18.1	18.9	18.8	19.4	18.3	17.2	-0.2	26	4 584
Czechia	19.8	19.8	19.8	19.8	20.4	19.7	20.3	20.7	21.6	22.2	23.3	18.7	17.3	-2.5	25	16 841
Denmark	38.4	38.1	37.5	36.4	33.8	36.8	37.8	37.8	38.9	37.2	38.7	37.8	40.0	2.5	2	63 835
Germany	31.7	31.5	32.0	32.5	32.6	32.4	32.5	32.8	33.1	33.0	32.8	31.5	31.7	-0.3	5	500 644
Estonia	16.0	16.4	16.9	17.0	17.3	16.5	16.6	16.5	15.6	15.4	16.2	16.4	16.9	0.0	27	2 003
Ireland	32.2	32.9	33.8	32.9	32.3	30.7	30.9	30.7	30.3	30.5	31.7	30.7	30.0	-3.8	7	31 757
Greece	24.1	23.4	25.6	23.9	23.3	23.8	23.7	24.6	23.6	23.8	25.3	23.7	22.3	-3.3	17	18 967
Spain	22.0	22.6	21.9	20.9	20.8	19.8	19.8	19.9	19.9	20.5	21.5	20.3	21.0	-0.9	19	106 595
France	18.7	18.6	19.2	19.7	19.8	19.7	19.8	19.7	19.7	19.8	19.7	19.7	20.0	0.8	20	243 991
Croatia ¹	23.9	22.9	23.1	23.0	22.8	20.9	20.5	19.8	20.2	20.5	21.5	20.0	19.8	-3.3	22	4 972
Italy	20.2	19.8	19.5	19.6	19.3	19.7	19.6	19.9	20.0	20.4	20.6	20.0	19.1	-0.4	23	158 565
Cyprus	15.5	15.9	16.6	14.8	14.4	14.6	14.7	14.4	14.6	16.4	18.5	18.1	17.6	1.0	24	1 787
Latvia	27.0	26.1	26.0	25.0	25.6	25.0	24.4	25.5	24.9	25.9	26.5	26.3	26.2	0.2	11	3 092
Lithuania	17.7	18.0	17.8	18.4	18.3	18.2	18.3	17.8	18.5	43.9	43.7	43.3	43.8	26.0	1	9 321
Luxembourg	26.6	27.1	27.2	28.3	28.0	29.5	29.0	28.5	28.2	28.9	30.8	30.2	31.2	4.0	6	9 307
Hungary	24.3	23.9	24.2	24.3	23.8	23.6	23.6	25.5	26.6	27.2	28.1	26.7	28.7	4.5	9	16 995
Malta	20.9	22.3	22.4	22.7	22.1	21.8	22.5	22.7	24.0	24.8	28.0	28.0	29.5	7.1	8	1 474
Netherlands	30.5	31.1	30.8	30.3	27.8	28.5	27.3	26.6	27.8	25.8	26.5	25.0	24.6	-6.2	14	90 636
Austria	27.4	27.4	27.6	27.6	27.9	27.8	26.8	26.8	27.1	27.0	27.7	26.9	25.7	-1.9	12	49 633
Poland	19.9	20.6	20.9	22.4	22.5	22.5	22.4	22.7	22.9	22.9	22.7	22.1	22.3	1.4	18	50 220
Portugal	22.0	21.6	20.6	22.8	23.2	22.9	22.5	22.1	21.6	21.7	23.5	23.4	22.5	1.9	16	19 633
Romania	20.2	18.9	19.3	19.0	18.4	18.1	19.0	21.3	42.1	42.2	45.1	41.5	38.7	19.4	3	29 592
Slovenia	33.1	33.1	32.7	31.6	31.8	31.9	32.2	32.2	32.7	32.2	33.9	33.3	33.1	0.4	4	7 076
Slovakia	19.9	19.0	19.8	18.7	18.3	18.5	19.6	19.4	19.8	19.8	20.0	19.8	19.8	0.0	21	7 558
Finland	25.4	25.1	25.7	25.1	25.5	25.0	24.9	24.7	24.9	25.4	25.6	24.2	24.8	-0.9	13	28 618
Sweden	23.0	23.6	24.2	24.2	24.1	23.7	24.0	24.2	24.3	24.0	24.5	23.4	23.0	-1.2	15	54 198
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	24.6	24.5	24.8	26.3	27.5	28.6	28.8	27.7	26.5	27.3	30.4	24.4	17.7	-7.1		43 577

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.2	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	2.6	2.4	2.3	0.0		367 591
EA-19	2.2	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.7	2.5	2.4	0.1		324 849
Belgium	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.2	2.6	2.3	2.4	0.4	9	13 334
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	27	0
Czechia	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.7	2.1	1.9	0.6	11	5 267
Denmark	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	5.0	5.1	5.3	5.2	4.9	-0.2	1	18 565
Germany	2.7	2.6	2.6	2.7	2.6	2.7	2.7	2.8	2.8	2.9	3.1	2.9	2.8	0.2	4	109 979
Estonia	1.2	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.2	1.2	1.5	1.4	1.2	0.3	18	429
Ireland	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.0	22	1 155
Greece	0.9	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	1.6	1.5	1.4	-0.2	15	2 903
Spain	1.4	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	1.9	1.9	1.7	0.1	13	22 561
France	1.6	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.9	1.8	2.0	1.9	1.9	0.4	12	48 958
Croatia ¹	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	60
Italy	2.7	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.1	3.5	3.2	3.1	0.2	3	61 099
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	26	20
Latvia	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.0	21	113
Lithuania	1.6	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.6	1.5	1.4	0.2	17	927
Luxembourg	1.9	2.0	2.1	2.3	2.3	2.3	2.3	2.3	2.3	2.4	2.5	2.2	2.2	0.1	10	1 713
Hungary	0.4	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.2	24	184
Malta	1.0	1.1	1.2	1.2	1.2	1.1	1.2	1.3	1.2	1.2	1.3	1.3	1.4	0.2	16	241
Netherlands	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.6	3.6	4.0	4.3	4.0	3.7	-0.7	2	35 428
Austria	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.6	2.7	2.7	2.5	-0.2	7	11 087
Poland	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.7	-0.1	20	4 590
Portugal	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	1.7	1.6	1.6	0.5	14	3 902
Romania	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.0	23	430
Slovenia	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.0	-0.5	19	580
Slovakia	2.2	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	2.7	2.8	2.7	0.0	6	2 979
Finland	2.3	2.4	2.5	2.7	2.8	2.9	3.0	2.9	2.9	2.9	2.9	2.9	2.8	0.3	5	7 441
Sweden	3.2	2.9	3.0	3.1	3.0	2.9	3.1	3.0	2.9	2.7	2.8	2.6	2.4	-0.6	8	13 645
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.3	1.1	1.2	1.2	1.2	1.7	1.7	1.6	1.6	1.6	1.8	1.6	1.2	0.0		6 588

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	5.8	5.7	5.8	6.0	6.1	5.9	5.9	5.8	5.7	5.8	6.4	6.0	5.8	0.0		367 591
EA-19	5.9	5.7	5.8	6.0	6.0	5.9	5.9	6.0	5.8	6.0	6.6	6.2	5.9	0.1		324 849
Belgium	4.4	4.5	4.4	4.3	4.5	4.6	4.7	4.8	4.7	5.0	5.9	5.3	5.6	1.2	10	13 334
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	27	0
Czechia	4.0	3.8	3.7	3.7	4.0	3.8	3.7	3.6	3.5	3.5	4.7	5.8	5.4	1.7	11	5 267
Denmark	10.9	11.1	11.1	14.9	16.9	12.8	11.1	11.0	11.2	10.8	11.2	10.9	11.6	0.5	1	18 565
Germany	7.3	6.9	6.9	6.9	6.9	6.9	6.9	7.0	6.9	7.1	7.7	7.2	7.0	0.1	5	109 979
Estonia	3.7	3.2	2.9	2.9	2.9	3.0	3.2	3.2	3.6	3.6	4.4	4.1	3.6	0.7	17	429
Ireland	0.5	0.6	0.7	0.7	0.7	0.6	0.6	0.6	0.8	0.9	0.9	0.9	1.1	0.4	21	1 155
Greece	2.6	2.6	4.3	3.7	4.2	4.1	4.1	4.3	4.3	3.6	4.0	3.8	3.4	-0.9	18	2 903
Spain	4.4	4.5	5.0	5.0	4.6	4.0	3.9	3.9	3.8	4.1	5.2	4.9	4.4	-0.6	14	22 561
France	3.9	3.6	3.4	3.7	3.8	3.8	3.9	3.8	4.1	4.0	4.4	4.1	4.0	0.6	16	48 958
Croatia ¹	0.3	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	-0.1	25	60
Italy	6.5	6.5	6.7	6.8	7.1	7.2	7.2	7.2	7.2	7.4	8.3	7.6	7.4	0.7	4	61 099
Cyprus	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	26	20
Latvia	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.1	1.2	1.2	1.2	1.0	0.0	22	113
Lithuania	5.7	5.3	4.5	4.2	4.2	4.2	4.0	4.2	4.3	4.5	5.0	4.6	4.4	-0.1	15	927
Luxembourg	5.3	5.6	5.7	6.3	6.4	6.6	6.6	6.2	5.8	6.0	6.5	5.7	5.7	0.0	8	1 713
Hungary	1.0	0.7	0.7	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	-0.4	24	184
Malta	3.2	3.5	3.7	3.8	3.8	3.8	4.0	4.2	4.1	3.9	4.5	4.5	4.8	1.1	12	241
Netherlands	11.1	11.8	12.3	12.6	11.7	11.7	11.7	11.9	9.4	10.1	10.7	10.2	9.6	-2.7	2	35 428
Austria	6.3	6.3	6.5	6.5	6.7	6.7	6.0	6.0	5.9	6.0	6.4	6.1	5.7	-0.8	9	11 087
Poland	2.4	2.4	2.5	2.6	2.7	2.6	2.5	2.4	2.4	2.4	2.3	2.3	2.0	-0.5	20	4 590
Portugal	3.3	3.7	3.6	5.3	5.4	5.3	5.0	4.6	4.5	4.3	4.8	4.5	4.5	0.9	13	3 902
Romania	0.7	0.6	0.7	0.8	0.7	0.7	0.7	0.4	0.3	0.3	0.5	0.5	0.6	-0.1	23	430
Slovenia	3.6	3.9	4.0	3.8	3.2	3.0	2.9	2.8	2.7	2.7	3.0	2.7	2.7	-1.3	19	580
Slovakia	7.8	9.1	9.3	8.9	8.6	8.1	8.5	8.2	8.1	7.8	7.9	7.9	7.8	-1.5	3	2 979
Finland	5.7	5.7	5.9	6.1	6.5	6.7	6.8	6.9	6.8	6.9	7.0	6.8	6.4	0.5	6	7 441
Sweden	7.5	6.9	7.2	7.4	7.0	6.9	7.0	6.9	6.6	6.3	6.6	6.1	5.8	-1.4	7	13 645
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	3.1	2.7	2.9	3.0	3.2	4.4	4.5	4.2	4.0	4.1	4.6	3.8	2.7	-0.2		6 588

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	7.1	7.4	7.8	7.9	7.9	8.1	8.1	8.2	8.2	8.1	8.0	8.6	8.9	1.1		1 408 855
EA-19	7.3	7.6	8.0	8.1	8.2	8.3	8.3	8.4	8.5	8.3	8.2	8.8	9.2	1.2		1 232 307
Belgium	8.8	9.2	10.1	10.6	10.6	10.5	10.5	11.1	11.3	10.5	9.9	10.5	10.6	0.5	4	58 558
Bulgaria	3.6	3.6	3.8	4.2	4.4	4.5	4.6	4.7	4.7	5.0	5.0	5.6	7.8	4.0	13	6 702
Czechia	5.1	5.1	5.1	5.2	5.1	5.3	5.4	5.4	5.4	5.2	4.4	5.5	6.2	1.1	20	17 011
Denmark	7.7	7.6	8.2	7.5	9.3	8.6	8.5	8.7	7.4	10.1	9.3	10.5	7.3	-0.9	15	27 636
Germany	5.6	6.1	6.3	6.3	6.2	6.6	6.9	7.0	7.1	7.0	6.8	7.7	7.8	1.5	12	302 968
Estonia	2.3	2.1	2.3	2.6	2.6	3.0	2.5	2.3	2.8	2.6	2.6	3.2	2.7	0.4	26	968
Ireland	5.7	5.8	6.0	6.2	6.3	5.8	5.7	5.5	5.9	5.7	5.4	6.1	6.7	0.7	16	34 149
Greece	6.6	7.6	7.5	8.0	8.3	8.4	8.9	8.3	8.4	7.9	7.6	7.9	8.0	0.5	11	16 593
Spain	6.6	6.5	7.4	7.5	7.7	8.0	7.9	8.0	8.4	7.8	7.9	9.0	8.9	1.5	7	119 872
France	9.4	10.0	10.4	10.5	10.4	10.4	10.3	10.7	10.4	10.6	10.7	10.5	11.2	0.8	1	295 912
Croatia ¹	4.1	4.7	4.3	4.6	4.3	4.6	5.3	5.3	5.3	5.3	5.2	4.8	5.8	1.5	21	3 966
Italy	9.2	9.3	10.5	10.7	10.5	10.6	10.2	9.8	9.5	9.4	9.6	9.8	10.8	0.3	3	210 539
Cyprus	8.2	8.6	8.2	9.1	9.2	8.8	8.1	8.7	8.4	8.2	8.1	8.7	9.5	1.3	5	2 627
Latvia	2.8	3.4	3.6	3.6	3.6	3.5	3.7	3.7	3.0	2.4	2.4	2.6	2.6	-1.0	27	1 002
Lithuania	2.9	2.6	3.1	3.0	3.1	3.4	3.5	3.3	3.4	3.5	3.7	4.1	4.3	1.2	25	2 891
Luxembourg	10.0	9.6	9.5	9.0	8.8	9.6	10.2	11.0	12.8	12.4	11.1	11.6	11.1	1.6	2	8 584
Hungary	7.2	7.0	7.1	6.5	6.6	6.8	7.1	6.7	6.0	5.9	5.9	5.6	6.6	-0.5	18	11 119
Malta	9.1	8.2	8.4	8.6	8.8	8.5	8.9	8.8	8.2	8.2	6.9	7.5	6.6	-1.8	19	1 145
Netherlands	5.0	4.6	4.4	4.7	6.0	5.9	6.8	7.3	7.6	7.9	7.5	8.3	9.1	4.7	6	87 569
Austria	6.4	6.5	6.6	6.9	6.9	7.2	7.0	7.2	7.5	7.6	6.9	8.0	8.8	2.2	8	39 501
Poland	7.2	7.4	7.9	7.5	7.4	7.8	8.0	8.1	8.5	8.6	8.9	9.0	8.8	0.9	9	57 536
Portugal	6.4	7.0	7.0	7.6	7.2	7.2	7.0	7.0	7.2	7.0	6.7	6.5	7.4	0.4	14	17 928
Romania	4.0	4.4	3.9	4.2	4.8	5.1	5.2	4.3	3.7	3.8	3.3	4.0	5.4	1.5	22	15 356
Slovenia	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	5.1	5.1	5.4	5.3	0.9	23	3 026
Slovakia	3.6	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.6	4.3	4.3	4.8	5.2	1.4	24	5 673
Finland	6.5	6.6	6.1	6.8	6.7	7.0	7.0	7.5	7.2	7.2	7.3	8.5	8.5	2.4	10	22 805
Sweden	6.1	5.6	5.2	5.4	5.6	6.2	6.3	6.2	6.0	6.0	5.8	6.8	6.6	1.4	17	37 223
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	13.2	14.0	13.6	11.6	10.0	8.3	7.8	8.6	10.0	9.7	6.8	14.0	21.8	8.2		122 873

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	18.8	19.2	19.8	19.8	19.9	20.4	20.4	20.5	20.4	20.4	19.9	21.2	22.1	2.3		1 408 855
EA-19	19.1	19.6	20.2	20.3	20.3	20.8	20.8	20.9	20.9	20.7	20.3	21.5	22.5	2.3		1 232 307
Belgium	20.2	20.8	22.2	23.0	23.2	23.4	23.9	24.8	25.2	24.1	22.8	24.4	24.4	2.2	7	58 558
Bulgaria	14.2	14.1	14.6	15.1	15.3	15.7	15.8	15.9	15.8	16.5	16.3	18.1	25.1	10.5	6	6 702
Czechia	15.5	15.1	14.7	14.8	15.1	15.6	15.5	15.2	15.1	14.6	12.3	15.2	17.4	2.7	19	17 011
Denmark	17.0	16.9	17.8	16.1	19.0	18.6	18.6	19.1	16.6	21.5	19.5	22.1	17.3	-0.5	20	27 636
Germany	14.9	16.1	16.3	16.3	16.3	17.0	17.6	17.7	17.9	17.4	17.1	18.9	19.2	2.9	17	302 968
Estonia	6.8	6.8	7.3	8.2	8.0	8.9	7.6	7.1	8.4	7.9	7.8	9.4	8.2	0.9	27	968
Ireland	20.6	20.7	21.2	21.4	21.9	24.8	23.9	24.2	26.5	25.8	27.4	29.2	32.2	11.0	1	34 149
Greece	20.3	22.3	20.5	22.0	22.5	22.8	22.6	20.9	20.9	20.0	19.2	19.8	19.5	-1.0	16	16 593
Spain	21.0	20.8	22.7	22.5	22.8	23.7	23.5	23.4	24.1	22.5	21.3	23.6	23.6	0.9	10	119 872
France	22.3	23.1	23.4	23.1	22.8	22.9	22.5	23.1	22.6	23.3	23.5	23.3	24.3	0.9	8	295 912
Croatia ¹	11.1	13.0	11.9	12.3	11.4	12.2	13.8	13.9	13.8	13.8	13.8	13.1	15.8	3.9	22	3 966
Italy	22.3	22.5	24.3	24.9	24.4	24.8	24.2	23.5	22.7	22.3	22.5	23.0	25.3	1.0	5	210 539
Cyprus	25.8	27.3	26.0	28.8	27.2	26.5	25.2	26.4	25.3	24.0	24.1	25.0	25.9	-0.1	3	2 627
Latvia	9.7	11.5	12.3	12.2	12.1	11.9	12.1	11.8	9.8	7.9	7.8	8.6	8.5	-3.8	26	1 002
Lithuania	10.4	9.7	11.6	11.2	11.2	11.6	11.7	11.3	11.2	11.7	11.7	12.9	13.6	2.0	25	2 891
Luxembourg	27.9	26.5	25.9	24.8	24.5	27.4	28.7	29.9	32.4	31.2	28.8	30.4	28.8	2.9	2	8 584
Hungary	19.5	19.2	18.3	16.8	17.1	17.5	18.2	17.8	16.3	16.2	16.4	16.4	18.8	0.5	18	11 119
Malta	29.4	25.7	26.8	27.5	27.8	28.7	29.1	29.0	27.2	27.7	23.8	25.6	22.9	-3.9	11	1 145
Netherlands	14.2	12.9	12.5	13.1	16.2	16.0	17.6	18.8	19.6	20.2	18.7	21.3	23.7	11.2	9	87 569
Austria	15.5	15.8	15.7	16.3	16.0	16.8	16.8	17.1	17.7	17.9	16.5	18.4	20.5	4.8	13	39 501
Poland	22.8	22.9	24.4	23.3	22.9	24.0	23.9	23.8	24.2	24.6	24.9	24.6	25.5	1.1	4	57 536
Portugal	21.0	21.7	22.0	22.4	21.0	21.0	20.5	20.5	20.9	20.1	19.2	18.6	20.5	-1.5	12	17 928
Romania	15.5	16.4	14.7	15.2	17.5	18.3	19.7	17.3	14.2	14.8	12.7	15.2	20.1	5.4	14	15 356
Slovenia	12.4	11.9	11.5	11.3	12.1	12.2	12.4	12.8	13.2	13.4	13.4	14.1	14.1	2.6	24	3 026
Slovakia	13.0	12.3	13.1	14.2	15.0	15.4	14.7	14.0	13.5	12.6	12.3	13.6	14.9	1.8	23	5 673
Finland	16.1	15.8	14.5	15.6	15.4	16.1	15.9	17.5	17.0	17.0	17.3	19.6	19.7	5.2	15	22 805
Sweden	14.1	13.5	12.3	12.8	13.3	14.6	14.2	14.2	13.7	14.0	13.7	15.9	15.8	3.5	21	37 223
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	31.6	33.5	32.8	29.2	26.0	21.5	20.0	22.3	25.5	24.3	17.6	33.9	50.0	17.2		122 873

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.4	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5	3.0	3.4	0.9		538 304
EA-19	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5	3.0	3.4	0.8		457 926
Belgium	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	3.8	4.0	1.0	7	22 368
Bulgaria	2.0	1.9	1.9	2.1	2.1	2.3	2.3	2.4	2.3	2.4	2.2	2.9	3.0	1.1	20	2 559
Czechia	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	3.8	4.2	1.1	6	11 493
Denmark	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.9	3.9	3.1	0.5	16	11 908
Germany	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	3.1	3.2	0.7	15	122 566
Estonia	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.6	1.5	1.7	0.3	26	596
Ireland	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	3.6	4.5	2.2	3	22 820
Greece	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	1.9	1.4	2.0	2.5	1.4	23	5 127
Spain	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	2.6	2.7	0.6	22	36 608
France	2.5	2.8	2.8	2.9	2.8	2.8	2.8	3.1	2.9	3.0	2.9	3.0	3.4	0.6	11	90 294
Croatia ¹	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	2.2	3.2	1.2	14	2 174
Italy	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	2.5	2.4	3.4	0.5	12	66 246
Cyprus	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.6	5.7	6.2	6.6	0.9	1	1 835
Latvia	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	0.9	1.0	-0.6	27	388
Lithuania	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.7	2.1	2.3	1.0	25	1 573
Luxembourg	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	4.5	4.4	-0.5	4	3 415
Hungary	2.9	2.9	3.1	3.2	3.4	3.6	4.1	3.8	3.1	3.1	3.0	2.9	3.0	-0.1	19	5 066
Malta	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.2	5.5	5.6	4.6	5.1	4.3	-1.4	5	748
Netherlands	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	3.9	4.8	2.7	2	46 121
Austria	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.2	2.8	3.5	1.4	10	15 573
Poland	2.0	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	2.6	2.8	0.7	21	18 302
Portugal	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	2.4	3.3	0.5	13	8 082
Romania	2.0	2.2	1.8	2.0	2.1	2.3	2.3	2.0	2.1	2.1	1.9	2.2	3.1	1.3	17	8 707
Slovenia	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	2.0	2.5	2.3	1.1	24	1 332
Slovakia	2.6	2.5	2.5	3.0	3.5	3.8	3.7	3.6	3.5	3.3	3.2	3.9	3.8	1.3	8	4 181
Finland	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	2.7	3.0	0.9	18	8 056
Sweden	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	3.5	3.6	1.2	9	20 168
Iceland	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	2.1	2.7	0.8		712
Norway	5.3	5.4	5.2	4.4	4.0	2.9	3.1	3.1	3.7	3.8	3.0	4.9	6.3	1.1		35 553

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	6.2	6.5	6.5	6.5	6.3	6.5	6.8	7.0	7.0	6.9	6.3	7.4	8.4	1.9		538 304
EA-19	6.1	6.4	6.5	6.5	6.3	6.5	6.7	6.9	7.0	6.9	6.2	7.3	8.4	1.9		457 926
Belgium	5.8	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	7.5	8.8	9.3	2.7	10	22 368
Bulgaria	7.7	7.6	7.2	7.4	7.4	7.8	8.0	8.0	7.9	7.8	7.2	9.4	9.6	2.4	9	2 559
Czechia	9.7	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.3	8.6	10.5	11.8	2.8	5	11 493
Denmark	5.0	4.8	5.7	6.0	5.7	6.0	6.2	7.1	6.2	6.7	6.1	8.3	7.5	1.8	19	11 908
Germany	5.5	6.3	6.6	6.2	6.1	6.1	6.8	6.8	7.1	6.6	5.6	7.5	7.8	1.2	18	122 566
Estonia	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	6.1	5.5	4.9	4.6	5.0	0.6	26	596
Ireland	8.5	7.9	8.1	8.3	8.3	11.4	11.7	12.3	14.4	14.1	16.2	17.2	21.5	13.4	1	22 820
Greece	7.9	6.1	3.0	3.2	5.2	5.8	6.4	5.0	5.5	4.8	3.6	5.0	6.0	3.0	25	5 127
Spain	5.9	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	5.9	5.3	7.0	7.2	0.6	22	36 608
France	5.9	6.4	6.4	6.4	6.2	6.1	6.0	6.6	6.2	6.6	6.4	6.7	7.4	1.0	20	90 294
Croatia ¹	5.2	6.4	5.4	5.4	4.6	4.9	5.7	6.0	5.8	6.0	6.0	5.9	8.6	3.2	12	2 174
Italy	6.8	6.6	6.8	7.2	6.4	6.4	6.1	6.1	5.7	5.9	5.8	5.6	8.0	1.2	17	66 246
Cyprus	17.4	19.5	18.1	20.5	18.9	17.6	17.1	17.7	17.5	16.5	17.0	17.9	18.1	0.0	2	1 835
Latvia	3.4	4.9	5.6	5.5	5.2	5.3	5.4	5.1	3.4	0.5	2.3	2.8	3.3	-2.3	27	388
Lithuania	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	5.1	5.1	5.3	6.4	7.4	2.6	21	1 573
Luxembourg	15.2	13.4	13.3	12.4	11.4	12.1	12.3	13.6	16.0	15.2	12.5	11.8	11.5	-1.8	6	3 415
Hungary	7.9	7.9	7.9	8.3	8.8	9.2	10.5	9.9	8.5	8.4	8.3	8.6	8.6	0.7	14	5 066
Malta	18.0	16.8	18.1	19.2	18.6	19.9	20.2	20.4	18.2	19.0	15.9	17.5	15.0	-3.1	3	748
Netherlands	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	9.0	9.4	7.7	9.8	12.5	6.6	4	46 121
Austria	4.8	5.1	5.0	5.2	5.1	5.3	5.8	6.0	6.6	6.5	5.2	6.5	8.1	3.1	16	15 573
Poland	6.2	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	6.4	7.1	8.1	1.6	15	18 302
Portugal	9.1	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	7.9	6.8	9.3	0.6	11	8 082
Romania	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.0	7.2	8.4	11.4	4.6	7	8 707
Slovenia	4.8	4.4	3.2	3.2	3.8	3.9	4.2	4.8	5.2	5.2	5.3	6.4	6.2	3.0	24	1 332
Slovakia	9.4	8.8	8.8	9.9	11.0	11.8	11.1	10.8	10.3	9.5	9.3	11.0	11.0	2.2	8	4 181
Finland	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	5.1	6.3	7.0	2.1	23	8 056
Sweden	7.2	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.3	7.1	8.2	8.6	2.8	13	20 168
Iceland	3.0	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	6.0	6.1	5.9	7.4	1.9		712
Norway	12.7	12.9	12.6	11.0	10.3	7.6	7.9	8.0	9.3	9.5	7.7	11.8	14.5	1.9		35 553

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.2		151 991
EA-19	0.6	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.2		133 171
Belgium	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.3	0.4	0.4	0.0	21	2 391
Bulgaria	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.4	0.4	0.2	22	326
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.5	0.4	18	1 424
Denmark	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	2.5	2.9	0.8	-1.4	10	3 008
Germany	0.4	0.5	0.4	0.5	0.6	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.3	12	28 188
Estonia	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.3	1.0	0.5	0.4	19	167
Ireland	0.7	0.7	0.8	0.7	0.7	0.9	0.7	0.6	0.6	0.6	0.6	0.7	0.6	-0.2	15	3 096
Greece	1.3	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	1.3	1.3	1.2	-0.6	6	2 490
Spain	0.7	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.0	1.0	1.1	0.3	8	14 973
France	1.1	1.3	1.7	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.6	1.8	0.1	3	46 431
Croatia ¹	0.3	0.3	0.3	0.4	0.5	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.4	13	447
Italy	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	1.3	1.5	1.2	0.0	5	24 007
Cyprus	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.5	0.4	0.5	0.6	0.3	16	168
Latvia	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.7	0.1	0.2	0.2	-0.1	24	71
Lithuania	0.5	0.5	0.6	0.6	0.5	0.6	0.7	0.7	0.8	0.9	0.8	0.9	0.8	0.2	11	526
Luxembourg	1.4	1.5	1.4	1.1	1.2	1.4	1.5	1.5	1.7	1.5	1.4	2.0	1.8	0.4	2	1 386
Hungary	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.7	0.2	14	1 108
Malta	0.3	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.2	25	18
Netherlands	-1.1	-1.1	-1.0	-1.0	-0.8	-0.7	-0.6	-0.5	-0.5	-0.3	-0.2	-0.3	-0.2	0.8	27	- 2 175
Austria	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	0.8	0.8	0.7	1.0	1.0	0.2	9	4 529
Poland	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.1	23	1 486
Portugal	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	0.6	0.6	0.6	-0.5	17	1 431
Romania	0.6	0.6	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	0.6	0.9	1.1	0.5	7	3 169
Slovenia	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.4	0.5	0.4	0.0	20	252
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	26	92
Finland	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.3	1.6	2.0	1.9	0.9	1	5 130
Sweden	1.1	1.0	0.9	0.9	1.3	1.5	1.6	1.6	1.3	1.3	1.2	1.7	1.4	0.5	4	7 853
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	0.9	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.1	1.1	1.3	1.8	1.4	0.5		7 744

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	1.7	1.9	2.1	2.1	2.3	2.3	2.2	2.2	2.2	2.3	2.3	2.5	2.4	0.3		151 991
EA-19	1.7	1.8	2.1	2.1	2.2	2.3	2.2	2.2	2.2	2.3	2.2	2.4	2.4	0.3		133 171
Belgium	0.4	0.5	1.0	1.6	1.5	1.3	1.3	1.1	1.1	0.9	0.7	0.9	1.0	0.0	22	2 391
Bulgaria	0.8	0.9	0.8	1.1	1.1	1.1	1.1	1.6	1.3	1.2	1.3	1.4	1.2	0.4	20	326
Czechia	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	1.5	1.2	18	1 424
Denmark	4.2	4.2	4.7	2.4	5.8	3.3	4.4	4.1	2.2	6.7	5.3	6.1	1.9	-2.8	12	3 008
Germany	1.1	1.3	1.2	1.3	1.5	1.7	1.7	1.6	1.6	1.7	1.7	1.7	1.8	0.6	14	28 188
Estonia	0.3	0.4	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.6	1.0	3.1	1.4	1.1	19	167
Ireland	2.6	2.6	2.7	2.6	2.6	3.7	2.9	2.8	2.8	2.8	2.8	3.3	2.9	0.2	8	3 096
Greece	3.9	4.2	4.8	5.3	4.9	3.6	3.5	3.6	3.6	3.1	3.3	3.2	2.9	-1.9	7	2 490
Spain	2.3	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.9	2.9	2.7	2.7	3.0	0.5	6	14 973
France	2.5	3.0	3.8	3.4	3.2	3.2	3.1	3.0	3.3	3.4	3.4	3.6	3.8	0.0	4	46 431
Croatia ¹	0.9	0.8	0.9	1.2	1.3	1.7	1.9	1.9	1.9	1.9	1.8	1.7	1.8	0.9	15	447
Italy	2.5	2.4	2.8	3.0	3.3	3.4	3.2	3.0	2.7	3.0	3.1	3.6	2.9	0.1	9	24 007
Cyprus	1.5	1.3	1.1	0.6	0.8	0.8	1.2	1.9	1.8	1.6	1.2	1.4	1.7	0.6	16	168
Latvia	0.7	0.9	0.9	1.0	1.1	1.0	1.1	1.4	1.3	2.3	0.5	0.7	0.6	-0.3	24	71
Lithuania	1.8	1.9	2.1	2.1	2.0	2.2	2.3	2.5	2.5	2.9	2.7	2.7	2.5	0.4	10	526
Luxembourg	3.9	4.3	3.9	3.2	3.3	4.1	4.2	4.0	4.3	3.9	3.6	5.2	4.7	0.8	1	1 386
Hungary	1.9	1.4	1.2	1.2	1.2	1.2	1.2	1.3	1.5	1.6	1.6	1.4	1.9	0.7	13	1 108
Malta	1.0	1.1	0.9	0.9	0.7	0.8	0.6	0.5	0.5	0.4	0.4	0.5	0.4	-0.5	25	18
Netherlands	-3.1	-3.1	-2.8	-2.8	-2.2	-1.9	-1.6	-1.2	-1.3	-0.7	-0.6	-0.8	-0.6	2.2	27	- 2 175
Austria	2.2	2.1	2.0	2.0	2.0	2.5	1.7	1.9	1.9	1.9	1.7	2.3	2.3	0.3	11	4 529
Poland	0.9	0.9	1.0	1.1	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	-0.3	23	1 486
Portugal	2.3	2.8	3.6	3.5	3.4	2.6	2.0	1.7	1.7	1.6	1.6	1.7	1.6	-2.0	17	1 431
Romania	2.4	2.4	2.3	2.2	3.4	4.1	5.2	4.8	2.9	3.0	2.2	3.4	4.1	1.8	3	3 169
Slovenia	0.9	0.8	1.1	0.8	0.9	1.0	1.0	1.1	1.3	1.5	1.2	1.2	1.2	0.1	21	252
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	26	92
Finland	2.7	2.6	2.3	2.6	3.1	3.5	3.1	3.2	3.3	3.2	3.7	4.7	4.4	2.1	2	5 130
Sweden	2.7	2.3	2.1	2.2	3.0	3.6	3.5	3.6	3.1	3.0	2.9	4.0	3.3	1.2	5	7 853
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.3	2.3	2.3	2.5	2.6	3.5	3.0	3.0	2.9	2.9	3.4	4.5	3.2	0.9		7 744

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.2	0.1		344 123
EA-19	2.1	2.1	2.2	2.2	2.2	2.2	2.1	2.2	2.2	2.1	2.2	2.2	2.3	0.1		306 533
Belgium	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.3	2.2	2.2	-0.1	6	12 437
Bulgaria	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.7	0.6	-0.2	21	498
Czechia	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.1	1.1	0.7	1.0	1.1	0.0	11	2 984
Denmark	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	1.0	0.9	0.2	13	3 449
Germany	2.1	2.1	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.3	2.4	2.5	2.6	0.4	5	99 918
Estonia	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	26	31
Ireland	1.0	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.7	0.7	0.6	0.6	0.6	-0.4	20	3 013
Greece	0.6	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.9	0.8	0.8	-0.2	14	1 594
Spain	1.5	1.5	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.6	1.8	1.8	1.8	0.2	9	24 065
France	2.2	2.0	1.9	2.0	2.0	1.9	1.8	1.8	1.8	1.8	1.8	1.7	1.8	-0.1	8	48 263
Croatia ¹	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.3	22	385
Italy	3.2	3.2	3.4	3.3	3.2	3.4	3.3	3.2	3.2	3.1	3.1	3.2	3.5	0.1	2	67 530
Cyprus	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.8	0.3	15	211
Latvia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.1	24	131
Lithuania	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.2	16	453
Luxembourg	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.4	0.6	0.7	0.6	0.6	0.1	18	487
Hungary	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.1	19	1 041
Malta	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.9	1.1	1.0	1.0	0.0	12	180
Netherlands	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.6	2.8	2.7	2.6	2.8	2.7	0.7	4	26 132
Austria	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	2.8	3.0	3.2	0.8	3	14 431
Poland	3.3	3.4	3.8	3.6	3.6	3.8	3.9	4.0	4.2	4.3	4.5	4.4	4.1	0.3	1	26 534
Portugal	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.0	17	1 617
Romania	0.4	0.7	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.2	0.1	0.1	0.2	-0.3	25	621
Slovenia	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.6	1.5	1.5	-0.1	10	833
Slovakia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.0	-0.1	27	50
Finland	1.8	1.7	1.8	1.8	2.0	1.9	1.8	1.8	1.7	1.7	1.8	2.0	1.9	0.1	7	5 159
Sweden	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	-0.1	23	2 077
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.7	-0.3		3 894

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	5.4	5.2	5.2	5.2	5.2	5.2	5.1	5.2	5.2	5.1	5.2	5.2	5.4	0.2		344 123
EA-19	5.6	5.5	5.4	5.4	5.4	5.4	5.3	5.4	5.4	5.3	5.4	5.4	5.6	0.2		306 533
Belgium	5.2	5.1	5.0	5.1	5.3	5.4	5.4	5.4	5.4	5.3	5.3	5.1	5.2	0.2	6	12 437
Bulgaria	3.0	3.0	3.0	2.7	2.7	2.7	2.5	2.5	2.6	2.5	2.5	2.3	1.9	-1.1	18	498
Czechia	3.2	3.3	3.2	3.1	2.8	3.0	3.0	2.9	3.0	3.1	2.0	2.9	3.1	-0.1	12	2 984
Denmark	1.7	1.7	1.6	1.7	1.8	2.0	2.0	2.0	2.1	2.0	2.1	2.0	2.2	0.6	14	3 449
Germany	5.7	5.7	5.8	5.9	5.7	5.9	5.8	6.1	6.0	5.8	6.2	6.2	6.3	0.5	5	99 918
Estonia	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	-0.2	26	31
Ireland	3.8	3.8	3.5	3.6	3.5	3.4	3.7	3.4	3.3	3.1	3.3	3.1	2.8	-0.7	13	3 013
Greece	1.8	2.6	2.6	2.1	2.1	2.0	2.0	2.1	2.1	2.1	2.2	2.0	1.9	-0.7	17	1 594
Spain	4.8	4.8	4.8	4.8	4.9	4.9	4.9	4.9	4.8	4.7	4.7	4.8	4.7	-0.1	7	24 065
France	5.1	4.5	4.3	4.4	4.3	4.2	4.0	3.8	3.9	4.0	4.0	3.8	4.0	-0.3	9	48 263
Croatia ¹	1.0	0.9	0.9	1.0	0.8	0.8	1.6	1.6	1.5	1.5	1.5	1.5	1.5	0.6	22	385
Italy	7.8	7.8	7.9	7.6	7.5	7.8	7.7	7.6	7.7	7.3	7.4	7.5	8.1	0.2	2	67 530
Cyprus	1.6	1.6	1.7	1.5	1.5	1.5	1.5	1.6	1.6	1.9	2.2	2.1	2.1	0.4	16	211
Latvia	0.9	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.9	0.9	1.1	1.1	0.3	23	131
Lithuania	2.2	2.1	2.0	1.9	1.9	1.8	1.9	1.9	1.9	2.0	2.1	2.2	2.1	0.1	15	453
Luxembourg	1.6	1.7	1.5	1.7	1.8	1.8	1.8	1.6	1.1	1.4	1.7	1.6	1.6	0.1	21	487
Hungary	1.3	1.4	1.3	1.3	1.3	1.4	1.4	1.6	1.7	1.8	1.8	1.9	1.8	0.5	20	1 041
Malta	3.1	3.1	3.1	3.0	2.9	3.0	3.0	3.1	3.2	3.1	3.7	3.5	3.6	0.5	11	180
Netherlands	6.6	6.1	5.7	6.1	6.7	6.0	5.8	6.8	7.1	7.0	6.5	7.1	7.1	1.4	4	26 132
Austria	5.9	5.9	5.8	5.9	6.1	6.2	6.4	6.5	6.5	6.9	6.7	6.8	7.5	1.7	3	14 431
Poland	10.4	10.5	11.7	11.2	11.1	11.7	11.6	11.6	12.1	12.2	12.6	11.9	11.8	0.1	1	26 534
Portugal	2.3	2.2	2.1	2.1	2.0	1.8	1.8	1.7	1.7	1.7	1.7	1.9	1.9	-0.2	19	1 617
Romania	1.7	2.5	1.9	1.9	1.8	1.7	1.7	1.1	0.5	0.7	0.6	0.5	0.8	-1.1	25	621
Slovenia	3.9	3.9	4.1	4.1	4.2	4.2	4.1	4.0	3.9	3.9	4.3	3.9	3.9	-0.2	10	833
Slovakia	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.1	0.2	0.1	-0.3	27	50
Finland	4.5	4.2	4.3	4.2	4.6	4.3	4.2	4.1	4.0	4.0	4.4	4.6	4.5	0.2	8	5 159
Sweden	1.3	1.3	1.2	1.1	1.1	1.0	1.0	1.0	0.9	0.8	0.9	0.8	0.9	-0.3	24	2 077
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.4	2.4	2.3	2.4	2.5	2.6	2.6	2.5	2.4	2.4	2.6	2.2	1.6	-0.7		3 894

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.1	2.2	2.3	2.4	2.4	2.5	2.5	2.5	2.4	2.4	2.4	2.4	2.4	0.1		374 436
EA-19	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.5	2.5	2.6	2.6	2.5	0.1		334 677
Belgium	3.8	3.9	4.3	4.4	4.4	4.3	4.2	4.1	4.1	4.1	4.0	4.2	3.9	-0.4	4	21 362
Bulgaria	0.7	0.7	0.9	1.1	1.2	1.2	1.3	1.1	1.2	1.5	1.6	1.5	3.9	3.0	3	3 320
Czechia	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.5	0.5	0.4	-0.4	27	1 110
Denmark	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	2.7	2.9	2.9	2.7	2.4	-0.3	9	9 271
Germany	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.3	1.3	1.3	1.5	1.5	1.3	0.2	16	52 296
Estonia	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	-0.2	26	173
Ireland	1.6	1.8	1.9	2.0	2.2	1.5	1.3	1.3	1.4	1.3	1.0	1.2	1.0	-0.9	23	5 220
Greece	2.2	3.2	3.7	4.1	3.8	4.2	4.2	4.1	3.9	3.9	4.0	3.8	3.6	-0.1	5	7 383
Spain	2.5	2.4	2.9	3.0	3.2	3.3	3.2	3.2	3.2	3.1	3.2	3.5	3.3	0.4	6	44 226
France	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	4.4	4.2	4.2	0.2	2	110 925
Croatia ¹	1.5	1.8	1.7	1.7	1.7	1.8	1.7	1.7	1.7	1.7	1.7	1.5	1.4	-0.3	15	960
Italy	2.2	2.3	2.9	3.0	3.1	3.1	3.0	2.9	2.7	2.6	2.7	2.7	2.7	-0.2	8	52 755
Cyprus	1.7	1.5	1.6	2.0	2.0	2.2	1.7	1.7	1.5	1.4	1.3	1.2	1.5	-0.1	14	413
Latvia	1.3	1.4	1.5	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	1.2	1.1	-0.4	22	412
Lithuania	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.5	-0.2	25	339
Luxembourg	2.6	2.6	2.6	2.7	2.9	3.3	3.7	3.9	4.3	4.2	4.3	4.5	4.3	1.7	1	3 296
Hungary	3.1	3.1	3.1	2.3	2.2	2.2	2.0	1.9	1.7	1.6	1.7	1.5	2.3	-0.8	10	3 903
Malta	2.2	1.5	1.5	1.4	1.8	1.5	1.6	1.5	1.6	1.5	1.1	1.2	1.1	-0.4	19	200
Netherlands	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	1.9	1.8	2.0	2.0	1.8	0.5	11	17 491
Austria	1.1	1.1	1.2	1.4	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.1	-0.1	20	4 969
Poland	1.7	1.6	1.7	1.8	1.8	1.9	2.0	2.0	1.9	1.9	1.8	1.8	1.7	0.0	12	11 214
Portugal	2.2	2.3	2.4	2.5	2.5	2.6	2.7	2.6	2.7	2.7	2.8	2.9	2.8	0.4	7	6 798
Romania	1.0	0.9	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	0.7	0.8	1.0	0.0	24	2 858
Slovenia	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.1	0.0	21	609
Slovakia	0.8	0.8	1.0	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8	1.2	0.2	18	1 350
Finland	1.2	1.2	1.2	1.4	1.5	1.5	1.5	1.7	1.5	1.6	1.7	1.7	1.7	0.5	13	4 460
Sweden	1.3	1.2	1.3	1.4	1.3	1.3	1.4	1.3	1.2	1.2	1.2	1.2	1.3	0.0	17	7 125
Iceland	2.8	2.8	3.1	3.1	4.6	3.7	18.1	3.0	3.0	3.1	3.4	3.1	2.9	-0.2		776
Norway	5.9	6.7	6.5	5.3	4.1	3.0	2.5	3.4	4.3	3.8	1.5	6.4	13.4	6.9		75 682

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	5.5	5.7	5.9	6.0	6.1	6.3	6.3	6.2	6.0	5.9	6.1	6.0	5.9	0.0		374 436
EA-19	5.7	5.8	6.2	6.3	6.4	6.6	6.5	6.4	6.3	6.2	6.4	6.3	6.1	-0.1		334 677
Belgium	8.7	8.9	9.5	9.5	9.5	9.5	9.4	9.2	9.2	9.5	9.3	9.7	8.9	-0.6	4	21 362
Bulgaria	2.7	2.6	3.6	3.8	4.1	4.1	4.3	3.8	4.0	5.0	5.2	5.0	12.4	8.8	1	3 320
Czechia	2.3	2.2	2.2	2.3	2.3	2.4	2.3	2.2	2.1	2.0	1.4	1.3	1.1	-1.1	27	1 110
Denmark	6.1	6.2	5.8	6.1	5.7	7.3	6.0	5.9	6.1	6.2	6.1	5.6	5.8	0.0	10	9 271
Germany	2.7	2.8	2.8	2.9	3.0	3.3	3.3	3.2	3.2	3.3	3.7	3.6	3.3	0.5	21	52 296
Estonia	2.0	2.0	2.1	2.0	1.8	1.8	1.7	1.6	1.5	1.5	1.5	1.5	1.5	-0.6	26	173
Ireland	5.8	6.5	6.9	6.9	7.5	6.4	5.7	5.7	6.1	5.8	5.1	5.6	4.9	-2.0	12	5 220
Greece	6.7	9.3	10.0	11.3	10.3	11.3	10.6	10.2	9.7	9.9	10.0	9.5	8.7	-1.3	6	7 383
Spain	8.1	7.8	8.8	9.2	9.5	9.8	9.6	9.3	9.2	8.9	8.6	9.1	8.7	-0.1	5	44 226
France	8.8	9.2	9.0	8.9	9.0	9.3	9.4	9.6	9.2	9.3	9.7	9.3	9.1	0.1	3	110 925
Croatia ¹	4.0	4.9	4.6	4.7	4.7	4.8	4.6	4.4	4.5	4.4	4.5	4.1	3.8	-0.8	17	960
Italy	5.3	5.7	6.8	7.0	7.2	7.3	7.2	6.8	6.6	6.2	6.3	6.4	6.4	-0.4	9	52 755
Cyprus	5.2	4.8	5.2	6.3	6.1	6.5	5.3	5.3	4.4	4.0	3.8	3.6	4.1	-1.1	14	413
Latvia	4.7	4.9	5.1	5.0	5.1	4.8	4.8	4.6	4.3	4.2	4.1	4.0	3.5	-1.6	20	412
Lithuania	2.9	2.8	2.8	2.2	2.3	2.3	2.0	1.8	1.7	1.7	1.7	1.6	1.6	-1.2	25	339
Luxembourg	7.2	7.1	7.2	7.5	8.0	9.4	10.3	10.7	10.9	10.7	11.1	11.8	11.1	3.9	2	3 296
Hungary	8.5	8.5	7.9	6.0	5.7	5.6	5.0	4.9	4.6	4.4	4.7	4.6	6.6	-1.3	8	3 903
Malta	7.2	4.7	4.6	4.4	5.6	5.1	5.4	5.0	5.3	5.1	3.8	4.2	4.0	-0.6	15	200
Netherlands	4.3	3.8	3.7	3.9	4.7	4.5	4.7	4.8	4.8	4.6	5.1	5.1	4.7	1.0	13	17 491
Austria	2.6	2.8	2.9	3.2	2.8	2.8	2.8	2.6	2.6	2.6	2.8	2.7	2.6	-0.3	24	4 969
Poland	5.2	5.1	5.2	5.4	5.6	5.8	6.1	5.7	5.4	5.3	5.2	4.9	5.0	-0.2	11	11 214
Portugal	7.3	7.1	7.6	7.3	7.3	7.5	7.8	7.7	7.9	7.8	8.1	8.2	7.8	0.2	7	6 798
Romania	3.7	3.4	3.8	3.8	4.6	4.1	4.1	3.3	2.8	3.1	2.8	2.9	3.7	-0.1	18	2 858
Slovenia	2.8	2.7	3.0	3.3	3.2	3.1	3.0	3.0	2.8	2.9	2.7	2.6	2.8	-0.2	23	609
Slovakia	2.9	2.8	3.6	3.6	3.4	3.0	3.0	2.8	2.7	2.6	2.7	2.2	3.5	-0.1	19	1 350
Finland	2.9	2.8	2.9	3.3	3.4	3.5	3.5	3.9	3.7	3.9	4.1	4.0	3.9	1.0	16	4 460
Sweden	3.0	2.9	3.1	3.3	3.1	3.1	3.2	3.0	2.9	2.9	2.9	2.9	3.0	-0.1	22	7 125
Iceland	8.7	8.4	9.0	9.0	12.4	10.6	36.1	8.1	8.2	8.7	9.4	8.8	8.1	-0.9		776
Norway	14.2	15.9	15.7	13.2	10.6	7.8	6.6	8.7	11.0	9.5	3.8	15.5	30.8	15.1		75 682

¹ Low reliability

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

Data extracted February 2024

Table 63: Environmental taxes as % of GDP - Total

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.4	2.4	2.4	2.2	2.3	2.0	-0.5		320 824
EA-19	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.2	2.2	1.9	-0.5		261 176
Belgium	2.4	2.6	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	2.5	2.5	2.2	-0.3	13	12 286
Bulgaria	2.7	2.7	2.6	2.9	2.8	3.0	3.0	2.8	2.6	3.0	3.0	2.8	4.8	2.2	2	4 095
Czechia	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.0	1.9	1.8	1.5	-0.7	25	4 077
Denmark	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	3.2	2.8	2.4	-1.6	8	9 274
Germany	2.2	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.8	1.6	-0.5	22	63 336
Estonia	2.9	2.7	2.7	2.6	2.7	2.7	3.0	2.9	2.7	3.2	2.4	2.3	2.3	-0.4	11	830
Ireland	2.5	2.4	2.4	2.5	2.4	1.9	1.9	1.8	1.6	1.4	1.2	1.1	0.9	-1.5	27	4 410
Greece	2.7	3.0	3.7	4.0	4.1	4.2	4.2	4.4	4.1	4.2	4.1	4.2	5.6	1.9	1	11 578
Spain	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.8	1.7	1.5	-0.1	23	20 529
France	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	2.4	2.3	2.2	2.2	2.1	0.1	16	54 856
Croatia ¹	3.8	3.4	3.2	3.6	4.0	4.2	4.3	4.3	4.4	4.2	4.1	3.9	3.3	0.1	3	2 273
Italy	2.8	3.0	3.5	3.4	3.6	3.4	3.5	3.3	3.3	3.2	3.1	3.0	2.2	-1.3	14	42 919
Cyprus	2.7	2.7	2.6	2.7	3.1	3.0	2.9	3.0	2.8	2.5	2.4	2.3	2.2	-0.4	15	609
Latvia	3.0	3.1	3.0	3.2	3.3	3.5	3.6	3.5	3.4	2.9	3.0	2.8	2.2	-0.8	12	867
Lithuania	1.8	1.7	1.6	1.7	1.7	1.9	1.9	1.9	2.0	1.9	1.9	1.8	1.5	-0.1	24	1 024
Luxembourg	2.3	2.3	2.2	2.1	1.9	1.8	1.7	1.6	1.7	1.7	1.4	1.5	1.2	-1.0	26	950
Hungary	2.6	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	2.2	2.0	1.9	-0.6	20	3 167
Malta	2.8	3.1	2.8	2.6	2.7	2.7	2.6	2.5	2.4	2.4	2.2	1.8	1.6	-1.2	21	287
Netherlands	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	3.3	3.4	3.2	3.0	2.4	-0.8	10	22 756
Austria	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.3	2.1	2.2	1.9	-0.5	19	8 420
Poland	2.7	2.7	2.6	2.4	2.6	2.7	2.7	2.7	2.7	2.5	2.5	2.9	2.8	0.2	5	18 322
Portugal	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.6	2.5	2.4	2.3	1.9	-0.3	17	4 647
Romania	2.1	1.9	1.9	2.1	2.4	2.5	2.4	2.0	2.0	2.1	1.9	2.2	2.7	0.8	6	7 675
Slovenia	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.4	3.7	3.3	3.1	2.9	-0.9	4	1 635
Slovakia	2.1	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.4	2.5	0.1	7	2 708
Finland	2.7	3.0	3.0	2.9	2.9	2.9	3.1	3.0	2.9	2.8	2.7	2.5	2.4	-0.6	9	6 529
Sweden	2.7	2.4	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.0	1.9	1.9	-0.5	18	10 765
Iceland	2.2	2.2	2.3	2.2	2.1	2.1	2.1	2.2	2.1	2.0	2.0	1.7	1.8	-0.5		492
Norway	2.6	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	2.0	1.7	1.3	-1.0		7 288

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	6.2	6.3	6.2	6.2	6.2	6.2	6.2	6.1	6.0	5.9	5.6	5.6	5.0	-1.2		320 824
EA-19	6.0	6.1	6.1	6.1	6.1	6.0	6.1	6.0	5.9	5.8	5.5	5.5	4.8	-1.3		261 176
Belgium	5.6	5.8	5.6	5.5	5.6	5.7	6.0	6.0	6.0	6.1	5.8	5.7	5.1	-0.5	18	12 286
Bulgaria	10.8	10.5	10.2	10.2	10.0	10.2	10.2	9.4	8.8	9.8	9.9	9.0	15.3	5.1	1	4 095
Czechia	6.9	6.9	6.4	6.0	6.2	6.0	6.0	5.7	5.4	5.7	5.4	5.1	4.2	-2.2	23	4 077
Denmark	8.9	8.9	8.7	8.9	8.2	8.6	8.5	8.0	8.2	7.0	6.7	5.9	5.8	-2.9	12	9 274
Germany	5.8	5.8	5.5	5.4	5.2	5.0	4.8	4.6	4.5	4.4	4.3	4.4	4.0	-1.5	26	63 336
Estonia	8.8	8.6	8.6	8.1	8.3	8.2	8.9	8.7	8.3	9.6	7.2	6.9	7.0	-1.6	9	830
Ireland	8.8	8.8	8.4	8.6	8.3	8.1	8.0	7.8	7.0	6.4	6.0	5.5	4.2	-4.2	24	4 410
Greece	8.3	8.6	10.0	11.1	11.2	11.4	10.6	11.0	10.2	10.6	10.5	10.6	13.6	3.6	2	11 578
Spain	5.3	5.1	4.9	5.8	5.5	5.7	5.5	5.4	5.3	5.1	4.7	4.6	4.0	-0.9	25	20 529
France	4.5	4.4	4.4	4.5	4.4	4.7	4.9	5.0	5.1	5.1	4.8	4.8	4.5	0.1	21	54 856
Croatia ¹	10.5	9.5	8.9	9.6	10.6	11.2	11.3	11.4	11.3	11.0	10.8	10.5	9.0	0.1	4	2 273
Italy	6.7	7.4	8.0	7.9	8.3	7.9	8.3	8.0	7.9	7.7	7.2	7.1	5.2	-2.8	17	42 919
Cyprus	8.7	8.7	8.1	8.6	9.1	9.2	9.1	9.0	8.6	7.4	7.0	6.5	6.0	-2.1	11	609
Latvia	10.5	10.6	10.3	10.8	11.3	11.7	11.7	11.2	10.9	9.6	9.8	9.0	7.4	-2.9	7	867
Lithuania	6.5	6.2	6.1	6.2	6.3	6.4	6.5	6.5	6.6	6.2	6.2	5.8	4.8	-1.3	19	1 024
Luxembourg	6.3	6.3	6.1	5.7	5.2	5.1	4.7	4.5	4.3	4.4	3.6	3.8	3.2	-2.9	27	950
Hungary	7.2	7.0	6.5	6.3	6.3	6.4	6.5	6.4	6.3	6.3	6.1	6.0	5.3	-1.2	15	3 167
Malta	9.0	9.6	8.8	8.2	8.7	9.0	8.6	8.4	8.1	8.2	7.6	6.2	5.7	-3.1	13	287
Netherlands	9.8	9.6	9.1	9.0	8.9	9.0	8.7	8.6	8.6	8.6	8.0	7.8	6.2	-2.9	10	22 756
Austria	5.7	5.9	5.7	5.6	5.6	5.5	5.6	5.7	5.4	5.3	5.0	5.0	4.4	-1.3	22	8 420
Poland	8.7	8.3	8.1	7.6	8.1	8.2	8.1	7.8	7.7	7.2	7.1	7.8	8.1	0.0	5	18 322
Portugal	8.0	7.2	6.9	6.5	6.6	7.0	7.6	7.6	7.4	7.3	6.7	6.6	5.3	-1.6	16	4 647
Romania	8.0	6.9	7.2	7.5	8.7	8.8	9.3	7.8	7.6	8.1	7.3	8.3	10.0	2.8	3	7 675
Slovenia	9.5	9.2	10.1	10.4	10.3	10.3	10.3	9.8	9.1	9.8	8.7	8.1	7.6	-2.5	6	1 635
Slovakia	7.4	8.4	8.3	8.2	8.0	7.7	7.6	7.5	7.3	7.3	7.1	6.7	7.1	-1.2	8	2 708
Finland	6.6	7.2	7.0	6.7	6.6	6.6	7.1	6.9	6.9	6.6	6.5	5.8	5.6	-1.4	14	6 529
Sweden	6.2	5.8	5.7	5.5	5.2	5.0	5.0	4.8	4.8	4.8	4.7	4.4	4.6	-1.1	20	10 765
Iceland	6.9	6.7	6.8	6.3	5.8	6.1	4.1	5.9	5.8	5.7	5.6	4.8	5.1	-1.7		492
Norway	6.3	5.9	5.6	5.8	6.0	6.1	6.2	5.9	5.5	5.2	5.2	4.2	3.0	-2.6		7 288

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7	1.8	1.6	-0.3		248 386
EA-19	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7	1.7	1.5	-0.4		199 127
Belgium	1.6	1.7	1.7	1.7	1.7	1.7	1.9	1.9	1.9	1.9	1.7	1.8	1.6	-0.1	13	8 593
Bulgaria	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.4	2.2	2.6	2.7	2.5	4.5	2.1	2	3 859
Czechia	2.1	2.2	2.1	1.9	2.0	1.9	2.0	1.9	1.8	1.9	1.8	1.7	1.4	-0.7	16	3 993
Denmark	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	1.7	1.5	1.4	-1.0	17	5 456
Germany	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.4	1.5	1.4	-0.4	20	52 669
Estonia	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	2.4	2.9	2.2	2.1	2.1	-0.3	7	758
Ireland	1.5	1.6	1.5	1.5	1.5	1.2	1.2	1.1	1.0	0.8	0.7	0.7	0.5	-1.0	27	2 641
Greece	2.0	2.3	3.0	3.3	3.4	3.4	3.4	3.6	3.3	3.4	3.3	3.4	4.8	1.8	1	9 932
Spain	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.2	-0.1	22	16 555
France	1.5	1.5	1.5	1.6	1.6	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.7	0.2	11	45 331
Croatia ¹	2.1	1.8	1.7	2.0	2.3	2.5	2.6	2.6	2.7	2.6	2.5	2.4	2.0	0.3	8	1 385
Italy	2.2	2.4	2.8	2.8	2.9	2.7	2.9	2.7	2.7	2.6	2.4	2.4	1.6	-1.2	12	31 493
Cyprus	1.8	1.9	1.9	2.1	2.4	2.4	2.3	2.3	2.2	2.0	1.8	1.8	1.5	-0.4	14	424
Latvia	2.5	2.5	2.5	2.6	2.8	3.0	3.0	3.0	2.9	2.5	2.5	2.3	1.8	-0.7	10	688
Lithuania	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.7	1.7	1.6	1.3	-0.2	21	874
Luxembourg	2.1	2.1	2.1	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.3	1.4	1.1	-1.0	24	871
Hungary	2.1	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.8	1.8	1.7	1.6	1.4	-0.5	18	2 379
Malta	1.4	1.6	1.5	1.3	1.5	1.4	1.4	1.3	1.2	1.2	1.1	0.9	0.8	-0.7	26	145
Netherlands	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7	1.2	-0.6	23	11 249
Austria	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.2	1.3	1.1	-0.5	25	4 842
Poland	2.3	2.2	2.2	2.2	2.2	2.3	2.4	2.3	2.4	2.2	2.2	2.6	2.6	0.4	4	16 706
Portugal	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.8	1.8	1.8	1.4	-0.3	19	3 349
Romania	1.7	1.6	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	1.8	2.0	2.6	0.9	3	7 269
Slovenia	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.1	2.8	3.1	2.7	2.6	2.4	-0.9	5	1 374
Slovakia	1.8	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2.1	2.3	0.2	6	2 473
Finland	1.7	2.0	2.0	1.9	1.9	2.0	2.1	2.0	2.0	1.9	1.9	1.8	1.8	-0.2	9	4 868
Sweden	2.2	2.0	1.9	1.9	1.7	1.7	1.7	1.6	1.6	1.6	1.5	1.4	1.5	-0.4	15	8 214
Iceland	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.2	0.9	1.0	-0.3		264
Norway	1.4	1.3	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	0.9	-0.2		4 876

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.7	4.7	4.6	4.3	4.4	3.9	-0.9		248 386
EA-19	4.6	4.7	4.7	4.7	4.7	4.7	4.7	4.7	4.6	4.5	4.2	4.3	3.6	-1.1		199 127
Belgium	3.6	3.8	3.7	3.6	3.8	3.9	4.3	4.3	4.3	4.3	4.0	4.1	3.6	-0.1	18	8 593
Bulgaria	9.5	9.3	9.0	8.9	8.7	9.0	8.9	8.2	7.6	8.7	8.7	8.0	14.4	5.4	1	3 859
Czechia	6.4	6.4	6.0	5.5	5.8	5.5	5.6	5.3	5.1	5.3	5.0	4.8	4.1	-1.9	13	3 993
Denmark	5.2	5.3	5.2	5.2	4.7	4.8	4.7	4.4	4.4	3.6	3.5	3.2	3.4	-1.8	20	5 456
Germany	4.9	4.9	4.6	4.5	4.4	4.1	3.9	3.8	3.7	3.6	3.5	3.7	3.3	-1.3	21	52 669
Estonia	7.7	7.5	7.6	7.0	7.2	7.1	7.8	7.7	7.3	8.8	6.6	6.3	6.4	-1.2	7	758
Ireland	5.4	5.6	5.3	5.3	5.1	5.0	4.9	4.8	4.3	3.9	3.7	3.6	2.5	-2.8	27	2 641
Greece	6.2	6.6	8.1	9.1	9.2	9.3	8.6	9.0	8.2	8.5	8.3	8.5	11.7	3.6	2	9 932
Spain	4.3	4.2	4.0	4.8	4.6	4.8	4.6	4.5	4.4	4.2	3.9	3.7	3.3	-0.7	22	16 555
France	3.5	3.5	3.4	3.5	3.5	3.8	4.1	4.1	4.3	4.3	4.0	4.0	3.7	0.3	17	45 331
Croatia ¹	5.9	5.0	4.7	5.4	6.1	6.6	6.8	6.8	7.0	6.8	6.6	6.6	5.5	0.8	9	1 385
Italy	5.3	5.9	6.5	6.5	6.9	6.4	6.8	6.5	6.4	6.2	5.7	5.6	3.8	-2.7	16	31 493
Cyprus	5.7	6.1	5.9	6.7	7.1	7.2	7.1	7.1	6.7	5.8	5.4	5.1	4.2	-1.7	11	424
Latvia	9.0	8.7	8.5	9.0	9.5	9.9	9.9	9.6	9.2	8.0	8.1	7.3	5.8	-2.7	8	688
Lithuania	6.2	5.8	5.7	5.7	5.8	5.8	5.9	5.9	5.9	5.7	5.6	5.1	4.1	-1.6	12	874
Luxembourg	5.8	5.9	5.7	5.2	4.8	4.6	4.3	4.1	4.0	4.1	3.3	3.5	2.9	-2.8	24	871
Hungary	5.6	5.5	4.9	4.8	4.8	4.8	4.9	4.8	4.7	4.8	4.7	4.6	4.0	-0.9	14	2 379
Malta	4.4	4.9	4.7	4.3	4.7	4.6	4.5	4.3	4.0	4.2	3.7	3.1	2.9	-1.8	25	145
Netherlands	5.3	5.2	5.0	5.3	5.1	5.0	4.9	4.8	4.8	4.9	4.5	4.4	3.0	-2.0	23	11 249
Austria	3.8	3.9	3.8	3.7	3.5	3.5	3.5	3.6	3.3	3.3	2.9	3.0	2.5	-1.3	26	4 842
Poland	7.3	7.0	6.9	6.7	6.9	7.0	7.0	6.8	6.7	6.3	6.3	7.1	7.4	0.5	4	16 706
Portugal	5.8	5.4	5.3	4.9	4.9	5.2	5.6	5.4	5.3	5.3	5.1	5.1	3.8	-1.5	15	3 349
Romania	6.8	6.0	6.2	6.5	7.7	7.9	8.3	7.2	7.0	7.6	6.7	7.7	9.5	3.3	3	7 269
Slovenia	8.0	7.7	8.6	8.8	8.7	8.7	8.7	8.3	7.6	8.3	7.2	6.9	6.4	-2.2	6	1 374
Slovakia	6.4	7.4	7.3	7.2	7.0	6.8	6.6	6.6	6.5	6.5	6.4	6.1	6.5	-0.8	5	2 473
Finland	4.2	4.7	4.7	4.5	4.4	4.5	4.8	4.6	4.6	4.5	4.5	4.2	4.2	-0.5	10	4 868
Sweden	5.1	4.7	4.6	4.4	4.1	3.9	4.0	3.7	3.6	3.6	3.5	3.3	3.5	-1.1	19	8 214
Iceland	4.2	3.9	3.9	3.7	3.3	3.3	2.1	3.1	3.0	3.3	3.2	2.5	2.8	-1.1		264
Norway	3.3	3.0	2.8	3.0	3.3	3.4	3.4	3.4	3.4	3.2	3.4	2.9	2.0	-0.8		4 876

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022
EU-27	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.1	1.1	0.9	-0.4	
EA-19	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.1	0.9	-0.4	
Belgium	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.0	1.1	0.8	-0.3	19
Bulgaria ¹	2.4	2.3	2.3	2.4	2.2	2.4	2.1	2.1	1.9	1.9	1.8	1.7	1.3	-1.0	6
Czechia	1.9	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.4	1.3	1.2	-0.6	11
Denmark	1.0	0.7	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	-0.3	24
Germany	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	0.8	-0.5	22
Estonia	2.1	2.1	2.0	1.9	1.9	2.0	2.2	2.2	2.0	2.3	1.5	1.5	1.3	-0.7	5
Ireland	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	0.7	0.7	0.5	0.5	0.4	-0.8	27
Greece ¹	1.7	1.8	1.9	1.8	1.9	1.8	1.8	1.8	1.9	1.8	1.7	1.7	1.5	-0.4	2
Spain	1.1	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.0	16
France	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	1.2	1.2	0.1	9
Croatia	1.7	1.7	1.6	1.9	2.1	2.2	2.3	2.2	2.1	2.1	2.0	1.4	1.3	-0.3	8
Italy	1.4	1.4	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.3	1.3	0.9	-0.8	18
Cyprus	1.6	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.5	1.4	1.4	1.0	-0.5	13
Latvia	2.0	1.9	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.9	1.7	1.5	-0.2	4
Lithuania	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.3	-0.2	7
Luxembourg ¹	2.1	2.1	2.0	1.9	1.7	1.6	1.5	1.5	1.5	1.6	1.2	1.0	0.8	-1.2	21
Hungary	1.8	1.8	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.4	1.3	1.0	-0.7	17
Malta ¹	1.2	1.4	1.3	1.1	1.2	1.1	1.1	1.1	1.1	1.0	0.8	0.7	0.6	-0.7	25
Netherlands	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.7	-0.5	23
Austria	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	0.9	1.0	0.8	-0.5	20
Poland	1.9	1.9	2.0	1.9	2.0	2.0	2.1	2.0	2.0	1.9	1.7	1.8	1.5	-0.5	3
Portugal ¹	1.7	1.6	1.5	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.5	1.5	1.0	-0.5	14
Romania ¹	1.5	1.4	1.4	1.5	1.7	1.8	1.8	1.5	1.4	1.4	1.2	1.2	1.1	-0.3	12
Slovenia	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	2.1	1.7	1.7	1.6	-1.1	1
Slovakia ¹	1.5	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	-0.2	10
Finland	1.3	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	-0.3	15
Sweden	1.1	1.1	1.1	1.0	1.0	0.9	1.0	0.9	0.9	0.7	0.7	0.7	0.5	-0.6	26
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.8	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.4	-0.2	

¹ DG Taxation and Customs Union estimation

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022
EU-27	3.5	3.4	3.4	3.3	3.2	3.2	3.2	3.2	3.1	3.1	2.8	2.7	2.3	-1.1	
EA-19	3.4	3.3	3.3	3.2	3.1	3.1	3.1	3.1	3.0	3.0	2.7	2.6	2.2	-1.1	
Belgium	2.7	2.6	2.5	2.3	2.4	2.5	2.7	2.7	2.7	2.7	2.2	2.4	1.9	-0.6	21
Bulgaria ¹	9.3	8.9	8.7	8.4	7.9	8.3	7.3	7.1	6.3	6.3	5.9	5.5	4.2	-4.5	4
Czechia	5.7	5.4	5.2	5.0	5.1	5.0	4.9	4.5	4.4	4.2	3.8	3.6	3.3	-1.9	11
Denmark	2.3	1.5	1.9	1.8	1.8	1.8	1.9	1.8	1.8	1.6	1.6	1.5	1.4	-0.5	26
Germany	3.7	3.5	3.3	3.2	3.2	3.1	3.0	2.8	2.7	2.6	2.5	2.2	1.9	-1.4	24
Estonia	6.2	6.5	6.4	5.9	5.9	6.1	6.7	6.6	6.1	6.9	4.4	4.5	4.0	-2.4	6
Ireland	4.7	4.6	4.4	4.2	3.9	3.8	3.7	3.4	3.2	3.0	2.7	2.5	1.9	-2.5	23
Greece ¹	5.2	5.3	5.2	5.0	5.1	4.9	4.7	4.7	4.7	4.6	4.2	4.1	3.7	-1.5	8
Spain	3.5	3.4	3.2	3.6	3.4	3.3	3.4	3.3	3.1	3.1	2.7	2.7	2.6	-0.6	15
France	2.7	2.7	2.5	2.4	2.4	2.5	2.7	2.7	2.9	2.8	2.6	2.6	2.5	0.0	16
Croatia	4.8	4.7	4.5	5.1	5.6	5.9	5.9	5.8	5.6	5.5	5.3	3.9	3.5	-1.0	9
Italy	3.3	3.4	3.9	3.8	3.8	3.6	3.6	3.6	3.5	3.5	3.1	3.2	2.2	-1.7	18
Cyprus	5.0	5.0	4.8	5.6	6.0	6.1	6.2	5.9	5.4	4.4	4.2	3.9	2.9	-1.9	13
Latvia	7.0	6.5	5.8	5.7	5.6	5.7	6.0	5.8	6.0	5.8	6.0	5.6	4.8	-1.0	1
Lithuania	6.0	5.7	5.6	5.6	5.7	5.7	5.8	5.8	5.8	5.5	5.5	5.0	4.1	-1.5	5
Luxembourg ¹	5.8	5.8	5.6	5.1	4.7	4.5	4.1	4.0	3.9	4.0	3.2	2.6	2.1	-3.5	19
Hungary	4.8	4.9	4.4	4.3	4.3	4.3	4.4	4.3	4.2	4.0	3.9	3.8	2.7	-1.7	14
Malta ¹	4.0	4.4	4.0	3.5	3.8	3.7	3.6	3.7	3.5	3.5	2.8	2.4	2.0	-2.0	20
Netherlands	3.4	3.4	3.3	3.2	3.1	3.1	2.9	2.9	2.8	2.7	2.4	2.3	1.8	-1.5	25
Austria	3.0	3.2	3.0	2.9	2.8	2.7	2.8	2.8	2.6	2.6	2.1	2.2	1.9	-1.1	22
Poland	6.1	6.0	6.0	6.0	6.1	6.1	6.2	5.9	5.7	5.5	4.9	4.8	4.2	-1.8	3
Portugal ¹	5.4	4.9	4.8	4.4	4.3	4.6	5.0	4.9	4.7	4.6	4.3	4.3	2.9	-1.9	12
Romania ¹	5.9	5.2	5.2	5.4	6.3	6.3	6.7	5.8	5.6	5.5	4.7	4.7	4.0	-1.2	7
Slovenia	6.5	6.3	7.2	7.2	7.0	6.8	6.8	6.6	6.0	5.6	4.6	4.5	4.3	-2.9	2
Slovakia ¹	5.3	5.0	4.7	4.4	4.2	4.2	4.3	4.2	4.0	3.9	3.6	3.4	3.3	-1.4	10
Finland	3.2	3.0	3.0	2.9	2.9	2.8	2.9	2.8	2.8	2.6	2.7	2.5	2.3	-0.7	17
Sweden	2.7	2.5	2.5	2.4	2.3	2.2	2.2	2.1	2.0	1.7	1.7	1.6	1.2	-1.3	27
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	1.8	1.7	1.6	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.6	1.2	0.9	-0.7	

¹ DG Taxation and Customs Union estimation

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	-0.1		60 104
EA-19	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	-0.1		52 003
Belgium	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	-0.1	8	3 110
Bulgaria	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	18	211
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	0.0	-0.1	27	58
Denmark	1.4	1.4	1.3	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.1	0.9	-0.4	1	3 278
Germany	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	17	10 667
Estonia	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	-0.1	26	13
Ireland	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.6	0.5	0.4	0.3	-0.5	14	1 751
Greece	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.1	4	1 573
Spain	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	20	3 012
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-0.1	19	6 087
Croatia ¹	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.6	-0.2	6	413
Italy	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	9	10 828
Cyprus	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.4	-0.3	11	117
Latvia	0.3	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	-0.1	15	124
Lithuania	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	68
Luxembourg	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	69
Hungary	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	16	487
Malta	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.7	0.6	-0.6	5	111
Netherlands	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.8	-0.2	2	7 740
Austria	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.0	3	3 491
Poland	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	22	1 035
Portugal	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.5	0.5	0.0	10	1 214
Romania	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.2	0.1	-0.2	23	394
Slovenia	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.0	13	205
Slovakia	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.0	21	208
Finland	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.8	0.7	0.6	-0.3	7	1 616
Sweden	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	12	2 225
Iceland	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.5	0.5	0.4	0.5	-0.1		127
Norway	1.2	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.8	0.7	0.6	0.5	0.3	-0.8		1 970

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	0.9	-0.3		60 104
EA-19	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	-0.3		52 003
Belgium	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.3	-0.3	11	3 110
Bulgaria	1.0	0.9	0.9	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.8	-0.1	17	211
Czechia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.1	-0.3	27	58
Denmark	3.2	3.1	2.9	3.2	3.0	3.3	3.4	3.3	3.4	3.0	2.9	2.4	2.1	-0.8	3	3 278
Germany	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	-0.2	18	10 667
Estonia	0.2	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	26	13
Ireland	3.3	3.0	3.0	3.2	3.2	3.1	3.0	2.9	2.6	2.5	2.3	1.9	1.7	-1.3	6	1 751
Greece	2.1	2.1	1.9	2.0	2.0	2.1	2.0	2.0	2.0	2.1	2.1	2.0	1.8	-0.1	4	1 573
Spain	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	-0.2	19	3 012
France	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	-0.1	22	6 087
Croatia ¹	2.3	2.3	2.2	2.1	2.3	2.2	2.2	2.3	2.1	2.1	2.0	1.8	1.6	-0.6	7	413
Italy	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.4	1.5	1.4	1.4	1.4	1.3	-0.1	10	10 828
Cyprus	3.0	2.6	2.2	1.9	2.0	1.9	1.9	1.8	1.8	1.5	1.5	1.3	1.1	-1.1	12	117
Latvia	1.2	1.6	1.5	1.5	1.5	1.5	1.5	1.3	1.3	1.2	1.3	1.2	1.1	-0.4	13	124
Lithuania	0.2	0.2	0.2	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.1	24	68
Luxembourg	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.2	25	69
Hungary	1.3	1.3	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	-0.3	16	487
Malta	4.1	4.2	3.8	3.5	3.4	3.7	3.5	3.4	3.3	3.2	3.2	2.4	2.2	-1.6	1	111
Netherlands	3.2	3.0	2.8	2.6	2.6	2.7	2.6	2.7	2.7	2.6	2.3	2.2	2.1	-0.7	2	7 740
Austria	1.9	1.9	1.9	1.8	2.0	2.0	2.0	2.1	2.0	2.0	2.1	1.9	1.8	-0.1	5	3 491
Poland	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.5	0.5	0.5	-0.1	23	1 035
Portugal	2.1	1.8	1.5	1.5	1.7	1.8	2.0	2.1	2.0	2.0	1.6	1.5	1.4	-0.1	9	1 214
Romania	1.2	0.8	0.9	1.0	0.9	0.9	0.9	0.6	0.5	0.5	0.5	0.6	0.5	-0.4	21	394
Slovenia	1.1	1.0	1.0	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.0	1.0	0.0	14	205
Slovakia	0.8	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.6	0.6	0.5	-0.3	20	208
Finland	2.2	2.3	2.1	2.1	2.1	2.0	2.2	2.2	2.2	2.0	1.9	1.5	1.4	-0.7	8	1 616
Sweden	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9	-0.1	15	2 225
Iceland	1.8	1.8	1.9	1.7	1.6	1.8	1.3	1.9	1.8	1.5	1.3	1.2	1.3	-0.6		127
Norway	2.8	2.7	2.7	2.6	2.5	2.5	2.5	2.3	2.0	1.8	1.5	1.1	0.8	-1.9		1 970

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	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		12 333
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		10 047
Belgium	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	11	583
Bulgaria	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	19	26
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	26
Denmark	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	8	540
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	0
Estonia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-0.1	6	59
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	26	19
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	16	73
Spain	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	14	962
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	9	3 438
Croatia ¹	0.8	0.8	0.7	0.7	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.0	1	475
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18	598
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	0.2	0.2	3	68
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	7	56
Lithuania	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	10	82
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	23	10
Hungary	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.0	5	301
Malta	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	4	32
Netherlands	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.4	0.4	-0.1	2	3 767
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21	88
Poland	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	13	581
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	17	84
Romania	0.0	0.0	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	11
Slovenia	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	12	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	20	27
Finland	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	22	45
Sweden	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	15	326
Iceland	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	0.1		102
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		443

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	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		12 333
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		10 047
Belgium	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.1	13	583
Bulgaria	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	-0.1	16	26
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	24	26
Denmark	0.5	0.5	0.5	0.6	0.4	0.5	0.4	0.4	0.4	0.3	0.4	0.3	0.3	-0.2	9	540
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	0
Estonia	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.6	0.5	0.5	0.5	-0.3	6	59
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	-0.1	25	19
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	0.1	0.1	18	73
Spain	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	14	962
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	3 438
Croatia ¹	2.3	2.2	2.0	2.0	2.2	2.4	2.3	2.3	2.3	2.1	2.2	2.1	1.9	-0.1	1	475
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	19	598
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.7	0.7	3	68
Latvia	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.4	0.5	0.2	7	56
Lithuania	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.2	8	82
Luxembourg	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	23	10
Hungary	0.3	0.3	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.5	-0.1	5	301
Malta	0.5	0.5	0.4	0.5	0.6	0.7	0.6	0.7	0.7	0.8	0.8	0.7	0.6	0.2	4	32
Netherlands	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.0	-0.3	2	3 767
Austria	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	-0.1	21	88
Poland	0.7	0.7	0.6	0.3	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.2	0.3	-0.3	12	581
Portugal	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	17	84
Romania	0.0	0.0	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	11
Slovenia	0.4	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	11	55
Slovakia	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	20	27
Finland	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	-0.1	22	45
Sweden	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	326
Iceland	1.0	1.0	0.9	0.9	0.9	0.9	0.7	0.9	1.0	1.0	1.0	1.2	1.1	0.2		102
Norway	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		443

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	1.9	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3	2.2	2.1	0.0		332 716
EA-19	2.0	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.3	0.1		302 561
Belgium	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.5	3.5	3.5	3.5	3.6	3.4	-0.1	2	18 590
Bulgaria	0.5	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.8	0.7	-0.1	21	587
Czechia	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.3	0.3	0.3	-0.2	26	807
Denmark	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.7	2.7	2.5	2.3	-0.2	8	8 605
Germany	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.2	0.3	12	46 663
Estonia	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	27	92
Ireland	1.4	1.6	1.7	1.8	1.9	1.3	1.2	1.1	1.2	1.1	0.9	1.1	0.9	-0.8	16	4 710
Greece	2.0	2.8	3.3	3.6	3.2	3.5	3.5	3.5	3.3	3.3	3.4	3.2	3.0	-0.3	3	6 192
Spain	2.1	2.0	2.4	2.6	2.7	2.8	2.8	2.7	2.7	2.6	2.7	3.0	2.8	0.4	4	37 725
France	4.0	4.3	4.3	4.3	4.5	4.7	4.8	4.9	4.7	4.6	4.7	4.2	4.1	-0.2	1	108 605
Croatia ¹	1.0	1.1	1.0	1.1	1.1	1.2	1.1	1.1	1.2	1.1	1.1	1.0	0.9	-0.1	15	636
Italy	1.8	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.4	2.4	2.4	2.4	-0.1	6	46 663
Cyprus	1.2	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.8	0.7	0.7	0.7	-0.3	20	204
Latvia	1.0	1.1	1.2	1.1	1.2	1.2	1.2	1.1	1.0	1.0	1.0	1.0	0.8	-0.4	17	322
Lithuania	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-0.3	25	231
Luxembourg	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.4	2.5	2.6	2.6	1.4	5	2 009
Hungary	1.1	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	1.1	0.9	1.0	-0.2	14	1 659
Malta	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	0.8	0.8	-0.1	19	138
Netherlands	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	1.9	1.9	1.7	0.6	9	16 088
Austria	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	0.9	0.8	-0.1	18	3 662
Poland	1.4	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.6	1.5	0.0	11	10 128
Portugal	1.7	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	2.3	2.4	2.3	0.5	7	5 624
Romania	0.8	0.8	0.8	0.9	0.9	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	-0.2	23	1 610
Slovenia	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	22	347
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.0	24	469
Finland	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.6	1.5	1.6	1.6	1.6	1.6	0.4	10	4 265
Sweden	1.0	1.0	1.1	1.2	1.1	1.1	1.2	1.1	1.2	1.1	1.0	1.0	1.1	0.0	13	6 125
Iceland	2.6	2.7	3.0	2.9	3.0	2.0	17.5	2.3	2.3	2.3	2.7	2.5	2.4	-0.6		642
Norway	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2	1.3	1.1	1.0	0.0		5 430

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	4.9	5.1	5.4	5.5	5.7	5.8	5.8	5.7	5.6	5.5	5.7	5.4	5.2	-0.2		332 716
EA-19	5.1	5.4	5.7	5.7	6.0	6.1	6.1	6.1	5.9	5.9	6.0	5.8	5.5	-0.2		302 561
Belgium	7.1	7.5	7.8	7.9	7.9	8.0	8.1	7.9	7.9	8.1	8.0	8.4	7.8	0.0	2	18 590
Bulgaria	1.9	2.1	3.0	3.1	3.1	3.3	2.9	2.8	2.8	2.6	2.4	2.5	2.2	-0.8	19	587
Czechia	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.6	1.5	1.4	0.9	0.8	0.8	-0.7	26	807
Denmark	5.7	5.7	5.4	5.6	5.3	5.8	5.5	5.4	5.6	5.7	5.6	5.2	5.4	0.0	8	8 605
Germany	2.2	2.3	2.3	2.4	2.5	2.9	2.9	2.8	2.9	2.9	3.3	3.2	3.0	0.7	13	46 663
Estonia	1.1	1.2	1.3	1.2	1.1	1.1	1.0	0.9	0.8	0.9	0.9	0.8	0.8	-0.5	27	92
Ireland	5.0	5.7	6.1	6.2	6.7	5.7	5.0	5.1	5.5	5.2	4.5	5.1	4.4	-1.7	10	4 710
Greece	6.0	8.2	8.9	9.9	8.8	9.5	9.0	8.8	8.3	8.5	8.5	8.0	7.3	-1.6	4	6 192
Spain	6.6	6.3	7.4	7.7	8.0	8.4	8.2	8.0	7.8	7.6	7.3	7.8	7.4	0.0	3	37 725
France	9.4	9.9	9.7	9.5	9.8	10.2	10.4	10.6	10.1	10.1	10.4	9.2	8.9	-0.8	1	108 605
Croatia ¹	2.8	3.0	2.9	3.0	2.9	3.1	2.9	2.8	3.0	2.9	2.9	2.6	2.5	-0.4	18	636
Italy	4.3	5.0	5.9	6.0	6.5	6.2	5.8	5.8	5.8	5.6	5.7	5.8	5.6	-0.3	7	46 626
Cyprus	3.9	3.3	3.1	4.2	4.0	4.5	3.5	3.3	2.7	2.5	2.2	2.0	2.0	-1.1	21	204
Latvia	3.6	3.9	4.0	3.8	4.0	3.9	3.8	3.6	3.3	3.3	3.2	3.1	2.7	-1.3	16	322
Lithuania	2.5	2.3	2.2	1.6	1.7	1.7	1.4	1.3	1.1	1.2	1.1	1.1	1.1	-1.1	25	231
Luxembourg	2.9	3.1	3.3	3.2	3.4	4.2	5.5	5.8	6.4	6.1	6.5	6.8	6.7	3.4	5	2 009
Hungary	3.0	3.0	3.1	3.3	3.3	3.3	2.9	2.9	2.8	2.7	3.1	2.8	2.8	-0.3	14	1 659
Malta	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	4.2	3.8	2.4	2.8	2.8	-0.2	15	138
Netherlands	3.7	3.2	3.1	3.4	4.2	4.0	4.3	4.3	4.4	4.1	4.6	4.7	4.4	1.3	11	16 088
Austria	1.6	2.0	2.1	1.9	1.8	2.0	2.0	1.8	1.8	1.8	2.1	2.1	1.9	-0.2	22	3 662
Poland	4.5	4.4	4.6	4.9	4.9	5.2	5.5	5.2	4.9	4.8	4.8	4.5	4.5	-0.1	9	10 128
Portugal	5.7	5.7	5.6	5.5	5.8	6.1	6.1	6.3	6.4	6.4	6.5	6.7	6.4	0.8	6	5 624
Romania	3.2	2.9	3.1	3.2	3.2	3.1	3.2	2.9	2.4	2.5	2.3	2.4	2.1	-1.0	20	1 610
Slovenia	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.7	1.6	1.6	-0.1	23	347
Slovakia	1.4	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.4	1.3	1.2	-0.3	24	469
Finland	2.7	2.6	2.8	3.1	3.2	3.3	3.3	3.7	3.4	3.7	3.9	3.8	3.7	0.9	12	4 265
Sweden	2.4	2.4	2.6	2.8	2.7	2.7	2.8	2.6	2.6	2.5	2.5	2.4	2.6	0.0	17	6 125
Iceland	8.2	8.0	8.8	8.5	8.0	5.8	34.7	6.1	6.2	6.6	7.3	7.2	6.7	-2.1		642
Norway	2.6	2.5	2.5	2.7	2.7	2.8	2.9	3.0	2.8	2.9	3.3	2.7	2.2	-0.3		5 430

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	1.1	1.1	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.0	-0.3		160 075
EA-19	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.1	1.0	-0.3		140 690
Belgium	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	-0.1	5	6 606
Bulgaria	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.1	21	199
Czechia	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	22	503
Denmark	2.0	2.0	2.0	2.1	2.0	2.0	2.0	1.9	2.0	2.0	2.0	1.8	1.7	-0.3	3	6 384
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	18	15 281
Estonia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	25	59
Ireland	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.6	0.5	0.3	0.4	0.4	-0.4	17	2 051
Greece	1.0	2.0	2.3	2.7	2.5	2.7	2.8	2.7	2.6	2.4	2.6	2.4	2.2	-0.1	2	4 452
Spain	1.0	1.0	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.1	1.3	1.2	1.1	-0.1	6	14 932
France	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	3.0	2.3	2.2	-0.9	1	58 650
Croatia ¹	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.0	13	389
Italy	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	1.4	1.4	1.5	1.4	1.3	-0.2	4	26 118
Cyprus	1.0	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	0.2	0.2	0.2	-0.6	24	49
Latvia	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.6	-0.2	12	231
Lithuania	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	20	191
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	45
Hungary	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	-0.1	19	567
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	27	0
Netherlands	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.7	0.1	9	6 829
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	23	793
Poland	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.0	-0.2	7	6 420
Portugal	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.0	10	1 628
Romania	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	-0.1	15	1 292
Slovenia	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	14	261
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.0	16	469
Finland	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.2	8	2 046
Sweden	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.6	-0.2	11	3 631
Iceland	1.6	1.5	1.5	1.5	1.5	1.4	1.5	1.6	1.5	1.6	1.8	1.7	1.6	0.1		417
Norway	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.0		1 593

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.8	2.9	3.3	3.3	3.4	3.4	3.3	3.2	3.1	3.0	3.1	2.6	2.5	-0.8		160 075
EA-19	2.9	3.0	3.4	3.4	3.5	3.5	3.4	3.3	3.2	3.1	3.2	2.7	2.6	-0.8		140 690
Belgium	2.9	2.9	2.8	2.8	2.9	2.9	2.9	2.9	2.7	2.9	3.0	2.8	2.8	0.0	7	6 606
Bulgaria	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.7	-0.4	21	199
Czechia	0.7	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.5	0.6	0.5	0.5	-0.2	22	503
Denmark	4.5	4.5	4.4	4.4	4.2	4.4	4.4	4.3	4.4	4.2	4.2	3.8	4.0	-0.4	3	6 384
Germany	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.0	1.0	-0.1	18	15 281
Estonia	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.7	0.7	0.6	0.6	0.6	0.5	-0.5	23	59
Ireland	2.8	2.8	3.0	3.3	3.4	3.1	2.8	2.8	2.6	2.5	1.6	1.9	1.9	-1.1	9	2 051
Greece	3.2	5.8	6.2	7.5	6.8	7.2	7.0	6.8	6.6	6.2	6.5	6.0	5.2	-1.0	1	4 452
Spain	3.0	3.2	3.6	3.7	3.8	3.7	3.6	3.5	3.4	3.3	3.4	3.2	2.9	-0.7	5	14 932
France	6.8	7.0	6.9	6.8	6.9	7.0	7.1	7.0	6.7	6.6	6.6	5.0	4.8	-2.1	2	58 650
Croatia ¹	1.6	1.7	1.7	1.7	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.7	1.5	-0.2	14	389
Italy	1.5	1.6	3.6	3.2	3.9	3.9	3.4	3.4	3.4	3.3	3.4	3.3	3.1	-0.5	4	26 118
Cyprus	3.0	2.6	2.4	3.6	3.5	2.5	1.3	0.9	0.8	0.8	0.7	0.5	0.5	-1.9	24	49
Latvia	2.5	2.7	2.6	2.6	2.7	2.7	2.8	2.7	2.5	2.4	2.4	2.2	2.0	-0.6	8	231
Lithuania	1.3	1.1	1.0	1.0	1.1	1.2	1.1	1.0	1.0	1.0	0.9	0.9	0.9	-0.1	20	191
Luxembourg	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.0	26	45
Hungary	0.8	0.9	1.0	1.5	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.0	0.0	19	567
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	27	0
Netherlands	1.7	1.7	1.8	2.0	2.4	2.3	2.2	2.2	2.3	2.1	2.3	2.2	1.9	0.1	11	6 829
Austria	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.4	0.4	-0.1	25	793
Poland	3.6	3.5	3.7	3.9	3.9	3.8	3.7	3.5	3.3	3.1	3.2	2.9	2.8	-0.9	6	6 420
Portugal	2.0	2.1	2.1	2.3	2.4	2.5	2.3	2.3	2.3	2.3	2.3	2.1	1.9	-0.2	10	1 628
Romania	2.5	2.3	2.3	2.3	2.3	2.2	2.3	2.4	2.1	2.0	1.9	2.0	1.7	-0.6	13	1 292
Slovenia	1.3	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.2	-0.2	17	261
Slovakia	1.4	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.4	1.3	1.2	-0.3	16	469
Finland	1.5	1.4	1.5	1.5	1.7	1.7	1.8	1.8	1.8	1.8	2.0	1.8	1.8	0.3	12	2 046
Sweden	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.6	1.6	1.6	1.6	1.5	1.5	-0.3	15	3 631
Iceland	5.0	4.6	4.5	4.4	4.0	4.1	2.9	4.2	4.2	4.7	5.0	4.8	4.3	-0.2		417
Norway	0.7	0.6	0.7	0.7	0.8	0.9	1.0	1.1	1.0	1.0	1.1	0.9	0.6	-0.1		1 593

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	0.3		172 642
EA-19	0.9	0.9	0.9	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	0.3		161 871
Belgium	1.8	2.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.2	2.2	2.4	2.2	-0.1	2	11 984
Bulgaria	0.2	0.2	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.0	18	388
Czechia	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.1	0.1	0.1	-0.2	24	304
Denmark	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.7	0.6	0.6	0.6	0.1	14	2 221
Germany	0.4	0.4	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.8	0.3	10	31 382
Estonia	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	25	33
Ireland	0.6	0.8	0.9	0.8	1.0	0.6	0.5	0.5	0.6	0.6	0.6	0.7	0.5	-0.4	17	2 659
Greece	0.9	0.8	1.0	0.8	0.7	0.8	0.8	0.8	0.7	0.9	0.8	0.8	0.8	-0.2	8	1 740
Spain	1.1	0.9	1.2	1.3	1.4	1.6	1.5	1.5	1.5	1.5	1.4	1.8	1.7	0.5	4	22 793
France	1.1	1.3	1.2	1.2	1.3	1.5	1.5	1.7	1.6	1.6	1.7	1.9	1.9	0.7	3	49 955
Croatia ¹	0.4	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.5	0.5	0.4	0.3	0.4	0.0	20	248
Italy	1.2	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.1	0.1	6	20 508
Cyprus	0.3	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	0.5	0.5	0.6	0.4	16	155
Latvia	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.2	21	91
Lithuania	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.0	0.1	0.1	0.1	0.1	-0.2	26	40
Luxembourg	1.0	1.1	1.1	1.1	1.2	1.4	1.9	2.1	2.5	2.4	2.4	2.5	2.5	1.4	1	1 964
Hungary	0.8	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.7	0.5	0.6	-0.2	12	1 091
Malta	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	0.8	0.8	-0.1	11	138
Netherlands	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	0.9	1.0	1.0	0.5	7	9 259
Austria	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.7	0.7	0.6	-0.1	13	2 869
Poland	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.3	15	3 708
Portugal	1.1	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.5	1.6	1.6	0.5	5	3 996
Romania	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	23	318
Slovenia	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	22	86
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	27	0
Finland	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.9	0.8	0.3	9	2 219
Sweden	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.1	19	2 493
Iceland	1.0	1.1	1.5	1.4	1.5	0.6	16.0	0.7	0.7	0.7	0.8	0.8	0.8	-0.7		226
Norway	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.8	0.7	0.7	-0.1		3 837

¹ Low reliability

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

Data extracted February 2024

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022	Revenue 2022 (million EUR)
EU-27	2.1	2.2	2.1	2.2	2.3	2.5	2.5	2.5	2.5	2.5	2.6	2.8	2.7	0.6		172 642
EA-19	2.3	2.4	2.3	2.4	2.5	2.6	2.7	2.7	2.7	2.7	2.8	3.1	3.0	0.7		161 871
Belgium	4.2	4.6	5.0	5.0	5.0	5.1	5.1	5.1	5.1	5.1	5.0	5.6	5.0	0.0	2	11 984
Bulgaria	0.9	1.0	1.9	1.9	2.0	2.2	1.8	1.8	1.7	1.7	1.4	1.6	1.5	-0.4	17	388
Czechia	0.9	0.8	0.9	0.9	1.0	1.1	1.0	1.0	1.0	0.9	0.3	0.3	0.3	-0.6	24	304
Denmark	1.1	1.2	1.0	1.2	1.2	1.4	1.1	1.2	1.2	1.5	1.4	1.3	1.4	0.4	18	2 221
Germany	1.0	1.1	1.2	1.3	1.4	1.8	1.8	1.7	1.8	1.9	2.2	2.2	2.0	0.8	11	31 382
Estonia	0.1	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.0	25	33
Ireland	2.1	2.9	3.2	2.9	3.4	2.6	2.2	2.3	2.9	2.7	2.9	3.2	2.5	-0.7	7	2 659
Greece	2.8	2.4	2.7	2.3	2.0	2.2	2.0	1.9	1.7	2.3	2.0	2.0	2.0	-0.7	10	1 740
Spain	3.5	3.0	3.8	4.0	4.2	4.7	4.5	4.4	4.4	4.3	3.9	4.6	4.5	0.7	4	22 793
France	2.6	2.9	2.8	2.7	2.9	3.2	3.3	3.6	3.4	3.5	3.8	4.2	4.1	1.3	5	49 955
Croatia ¹	1.2	1.3	1.2	1.3	1.2	1.3	1.2	1.1	1.3	1.2	1.2	0.9	1.0	-0.2	20	248
Italy	2.9	3.4	2.3	2.8	2.6	2.3	2.4	2.4	2.4	2.3	2.2	2.4	2.5	0.2	9	20 508
Cyprus	0.9	0.7	0.7	0.6	0.5	2.0	2.2	2.4	1.9	1.7	1.5	1.5	1.5	0.8	15	155
Latvia	1.1	1.2	1.4	1.2	1.3	1.2	1.0	0.9	0.9	0.9	0.9	0.9	0.8	-0.6	21	91
Lithuania	1.2	1.1	1.2	0.6	0.6	0.6	0.3	0.2	0.1	0.2	0.2	0.2	0.2	-1.0	26	40
Luxembourg	2.7	2.9	3.1	3.1	3.3	4.0	5.4	5.6	6.2	6.0	6.4	6.7	6.6	3.5	1	1 964
Hungary	2.2	2.1	2.1	1.8	1.9	1.9	1.5	1.6	1.5	1.5	1.9	1.6	1.8	-0.3	13	1 091
Malta	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	4.2	3.8	2.4	2.8	2.8	-0.2	6	138
Netherlands	2.0	1.5	1.3	1.4	1.8	1.7	2.0	2.1	2.1	2.0	2.4	2.5	2.5	1.2	8	9 259
Austria	1.1	1.5	1.6	1.4	1.3	1.5	1.6	1.4	1.4	1.4	1.6	1.6	1.5	-0.1	16	2 869
Poland	0.9	0.9	0.8	1.0	1.0	1.4	1.8	1.7	1.6	1.7	1.6	1.6	1.6	0.8	14	3 708
Portugal	3.7	3.6	3.5	3.2	3.3	3.6	3.8	4.0	4.1	4.1	4.2	4.6	4.6	1.1	3	3 996
Romania	0.6	0.5	0.8	0.9	0.9	0.9	0.8	0.5	0.4	0.6	0.3	0.4	0.4	-0.4	22	318
Slovenia	0.3	0.3	0.3	0.4	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.1	23	86
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	27	0
Finland	1.2	1.1	1.3	1.5	1.5	1.5	1.5	1.8	1.6	1.8	1.9	2.0	1.9	0.6	12	2 219
Sweden	0.7	0.7	0.8	0.8	0.8	0.9	1.1	1.0	1.1	0.9	0.8	0.9	1.1	0.3	19	2 493
Iceland	3.2	3.4	4.3	4.2	4.0	1.7	31.8	1.9	2.0	1.9	2.3	2.4	2.3	-2.0		226
Norway	1.9	1.8	1.8	2.0	1.9	1.8	1.9	2.0	1.8	1.9	2.2	1.8	1.6	-0.2		3 837

¹ Low reliability

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

Data extracted February 2024

Table 79: Implicit Tax rate on consumption, %

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022
EU-27	16.3	16.6	16.6	16.7	16.9	17.1	17.2	17.2	17.3	17.3	17.1	17.9	17.2	0.6	
EA-19	15.8	16.1	16.1	16.2	16.4	16.6	16.7	16.8	16.8	16.9	16.5	17.4	16.8	0.7	
Belgium	17.6	17.4	17.4	17.4	17.4	17.3	17.8	17.7	17.8	17.7	17.4	18.1	16.9	-0.5	21
Bulgaria	17.5	18.1	17.8	19.5	19.0	20.0	20.6	20.7	20.0	20.7	21.0	21.0	19.0	1.2	12
Czechia	17.4	18.8	19.5	19.9	19.1	20.2	20.3	20.5	20.0	20.1	20.3	20.8	20.0	0.5	9
Denmark	25.3	25.3	25.2	24.9	24.6	24.6	25.0	24.8	24.7	24.0	24.8	24.1	23.4	-1.8	1
Germany	16.4	16.7	16.3	16.1	16.1	16.1	15.9	15.8	15.8	15.8	14.9	16.2	16.0	-0.3	24
Estonia	20.9	21.5	21.7	20.8	21.7	22.3	23.1	22.9	22.7	23.5	22.4	22.8	21.6	-0.1	4
Ireland	18.2	17.9	18.2	19.0	19.9	20.0	20.1	20.1	19.3	19.7	18.1	19.8	18.6	0.4	13
Greece	15.1	15.6	16.1	16.5	16.8	16.8	18.3	18.1	18.3	18.0	18.0	18.3	20.2	4.1	8
Spain	11.8	11.4	11.6	13.0	13.3	13.9	13.8	13.8	13.9	13.8	14.1	14.7	14.2	2.6	27
France	16.2	16.7	16.8	16.9	17.2	17.5	17.6	18.0	18.2	18.2	17.9	18.5	17.9	1.1	16
Croatia ¹	21.6	20.5	21.4	21.7	21.9	22.8	22.9	23.2	23.5	23.4	23.9	22.9	21.3	-0.1	6
Italy	15.1	15.3	15.7	15.4	15.9	15.8	16.3	16.2	16.2	16.3	15.9	17.1	16.0	0.3	24
Cyprus	16.7	15.7	15.8	15.2	16.6	16.4	16.7	16.6	17.3	17.0	17.0	17.3	17.4	1.6	19
Latvia	15.7	16.7	17.0	17.1	17.7	18.4	19.1	19.1	20.0	19.8	20.1	19.8	19.5	2.5	11
Lithuania	15.6	15.8	15.3	15.4	15.7	16.2	16.3	16.6	16.8	17.1	18.1	18.4	17.6	2.3	18
Luxembourg	22.8	23.3	23.7	24.2	25.0	20.4	20.4	20.6	20.6	20.7	21.0	21.6	21.6	-2.1	4
Hungary	19.0	19.0	20.6	22.1	22.9	23.5	22.5	22.2	23.0	22.6	23.2	23.3	22.9	2.3	2
Malta	16.3	16.5	16.2	16.2	17.4	17.3	17.7	18.0	18.2	17.5	18.7	18.5	17.3	1.1	20
Netherlands	17.8	17.6	17.3	17.6	17.8	18.1	18.8	18.9	19.0	19.7	20.0	20.2	18.5	1.2	14
Austria	18.0	18.0	18.1	17.9	17.9	18.1	18.1	18.2	18.1	18.1	18.0	18.5	17.9	-0.2	16
Poland	17.4	17.8	16.7	16.6	16.8	16.9	17.6	18.0	18.6	18.5	19.0	20.7	18.0	1.3	15
Portugal	15.0	15.6	15.6	15.4	15.7	16.1	16.3	16.5	16.7	16.6	16.6	17.1	16.4	0.8	22
Romania	15.7	16.9	17.1	18.0	17.7	18.8	16.2	14.8	14.7	15.0	14.9	15.2	14.6	-2.5	26
Slovenia	19.9	19.6	19.8	20.9	21.4	21.6	21.4	21.3	21.2	21.4	21.1	21.2	19.6	-0.2	10
Slovakia	14.4	16.1	14.8	15.7	16.3	16.8	16.3	17.2	17.2	17.5	17.3	17.7	16.3	1.5	23
Finland	19.9	21.0	21.0	21.3	21.1	20.9	21.4	21.3	21.5	21.4	21.5	21.1	20.9	-0.1	7
Sweden	22.0	21.4	21.0	20.8	20.8	21.2	21.7	21.8	21.8	21.6	21.8	21.7	22.0	1.0	3
Iceland	17.8	17.8	17.9	17.5	17.4	17.7	17.8	18.7	18.1	17.2	17.4	17.4	17.3	-0.6	
Norway	23.4	23.6	23.6	23.6	23.4	23.0	23.0	23.1	23.2	22.7	22.8	22.6	22.0	-1.6	

¹ Low reliability

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

Data extracted February 2024

Table 80: Implicit Tax rate on labour, %

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Ranking 2022
EU-27	36.7	37.1	37.7	38.1	38.1	38.1	38.0	38.1	38.2	37.9	37.7	37.6	37.8	0.1	
EA-19	37.0	37.4	38.0	38.4	38.5	38.4	38.3	38.4	38.6	38.3	38.0	38.0	38.4	0.4	
Belgium	42.9	43.2	43.0	43.2	43.1	43.2	41.7	41.6	41.2	40.5	40.7	40.4	41.1	-1.9	3
Bulgaria	23.2	23.9	23.3	23.5	24.1	23.9	23.9	24.5	24.8	25.4	25.4	25.2	24.9	1.6	27
Czechia	38.3	38.8	38.5	38.8	39.1	38.8	39.5	39.5	40.0	40.2	40.3	37.2	36.0	-2.5	12
Denmark	33.6	33.6	34.1	33.6	33.1	34.0	34.5	34.7	34.6	34.8	35.8	36.6	35.4	1.3	13
Germany	36.2	36.4	36.6	36.9	36.9	36.9	37.2	37.6	37.7	37.7	37.2	37.6	38.0	1.4	8
Estonia	35.4	34.4	34.0	33.8	33.6	32.9	32.9	33.1	32.2	32.2	32.2	33.2	33.7	-0.3	17
Ireland	28.9	31.2	31.7	32.1	33.1	32.5	32.3	31.9	32.3	32.5	31.4	33.1	34.8	3.1	15
Greece	35.9	35.3	39.8	38.6	37.0	37.6	38.0	40.4	40.4	40.5	40.5	41.7	42.4	2.6	2
Spain	31.1	31.9	32.6	32.7	33.3	32.6	33.0	33.6	34.1	34.6	35.9	35.5	36.4	3.8	11
France	38.4	39.3	40.1	41.2	41.5	41.5	41.4	41.4	41.4	40.3	39.8	39.5	39.7	-0.4	5
Croatia ¹	31.5	30.8	30.7	31.2	31.9	30.8	30.0	29.3	29.1	29.5	27.9	28.0	28.3	-2.4	25
Italy	43.9	43.4	44.0	44.2	43.6	43.4	42.5	42.7	42.7	43.3	43.4	42.8	43.5	-0.5	1
Cyprus	23.1	23.0	23.2	22.6	24.5	25.3	25.3	25.6	25.9	29.2	30.2	31.5	34.3	11.1	16
Latvia	32.9	34.1	34.2	32.5	31.5	30.0	29.4	29.9	29.5	29.9	30.2	30.8	30.5	-3.7	23
Lithuania	30.5	30.7	30.8	31.0	31.2	31.2	31.2	30.8	31.4	30.2	30.2	30.5	31.3	0.5	20
Luxembourg	30.0	30.1	30.7	31.3	31.0	31.5	31.6	31.2	31.6	31.8	32.7	33.0	33.2	2.5	18
Hungary	38.6	38.3	40.2	40.1	40.6	41.4	41.4	39.6	38.9	38.9	37.8	35.3	36.5	-3.7	9
Malta	21.2	21.9	21.9	22.3	22.2	21.5	21.7	22.0	22.2	22.3	23.0	24.6	25.8	3.9	26
Netherlands	31.8	32.1	32.2	32.2	32.0	32.6	32.7	32.3	33.7	32.5	32.0	31.3	31.1	-1.1	21
Austria	41.5	41.8	42.0	42.4	42.7	43.0	41.4	41.3	41.5	41.4	40.7	41.2	40.4	-1.6	4
Poland	28.8	30.0	31.2	32.2	32.2	32.7	32.7	33.1	33.3	33.3	32.7	33.7	33.1	1.9	19
Portugal	24.5	26.1	25.8	28.8	29.5	29.7	29.5	29.2	29.2	29.3	30.1	30.0	30.7	4.9	22
Romania	31.6	33.2	33.6	33.9	32.4	31.5	27.9	28.6	31.6	30.8	32.2	31.4	30.5	-3.1	23
Slovenia	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	35.9	35.3	35.2	35.6	35.1	-0.2	14
Slovakia	33.6	32.9	33.6	35.9	36.0	36.6	36.8	36.9	36.9	37.2	36.9	37.2	36.5	2.9	9
Finland	38.5	39.1	39.7	39.9	40.5	40.4	40.9	39.8	38.9	38.8	38.2	38.3	39.0	-0.7	6
Sweden	38.9	38.8	38.6	38.5	38.3	38.8	39.8	40.0	39.6	39.1	38.4	38.5	38.5	-0.1	7
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	36.2	36.3	36.2	36.2	36.2	36.0	35.9	35.6	35.6	35.4	36.3	36.5	34.7	-1.5	

¹ Low reliability

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

Data extracted February 2024

Table 81: Total payable tax credits as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Revenue 2022 (million EUR)
EU-27	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.7	0.5	117 440
EA-19	0.2	0.2	0.2	0.2	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.7	0.9	0.7	115 463
Belgium	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	-0.3	1 229
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.1	1 675
Denmark	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.2	302
Germany	:	:	:	:	:	:	:	:	:	:	:	0.0	0.0	:	14
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	0
Ireland	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.6	380
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.3	0.3	0.2	0.1	3 203
France	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	1.5	1.5	1.1	0.9	0.8	0.1	21 979
Croatia	:	:	:	:	:	:	:	:	0.0	:	:	:	:	:	
Italy	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6	1.0	3.3	4.5	4.2	87 430
Cyprus	:	:	:	:	:	:	:	:	:	1.5	0.0	0.0	0.0	:	0
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	0.3	:	267
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	0.5	0.5	0.6	0.6	0.4	:	68
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	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	-0.1	350
Poland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.1	544
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.1	0.1	350

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

Data extracted February 2024

Table 82: Transfer component of payable tax credits as % of GDP

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Difference 2012-2022 (pp)	Revenue 2022 (million EUR)
EU-27	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Belgium	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	333
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.0	552
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	15
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
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	0
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.2	0.1	0.1	1 901
France	0.5	0.4	0.3	0.2	0.5	0.6	0.5	0.6	0.8	0.8	0.6	0.6	0.5	0.2	13 154
Croatia	:	:	:	:	:	:	:	:	0.0	:	:	:	:	:	
Italy	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.1	0.1	0.3	2.5	4.1	3.8	80 066
Cyprus	:	:	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	:	0
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	165
Poland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	1.2	0.1	0.0	0.0	271

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

Data extracted February 2024