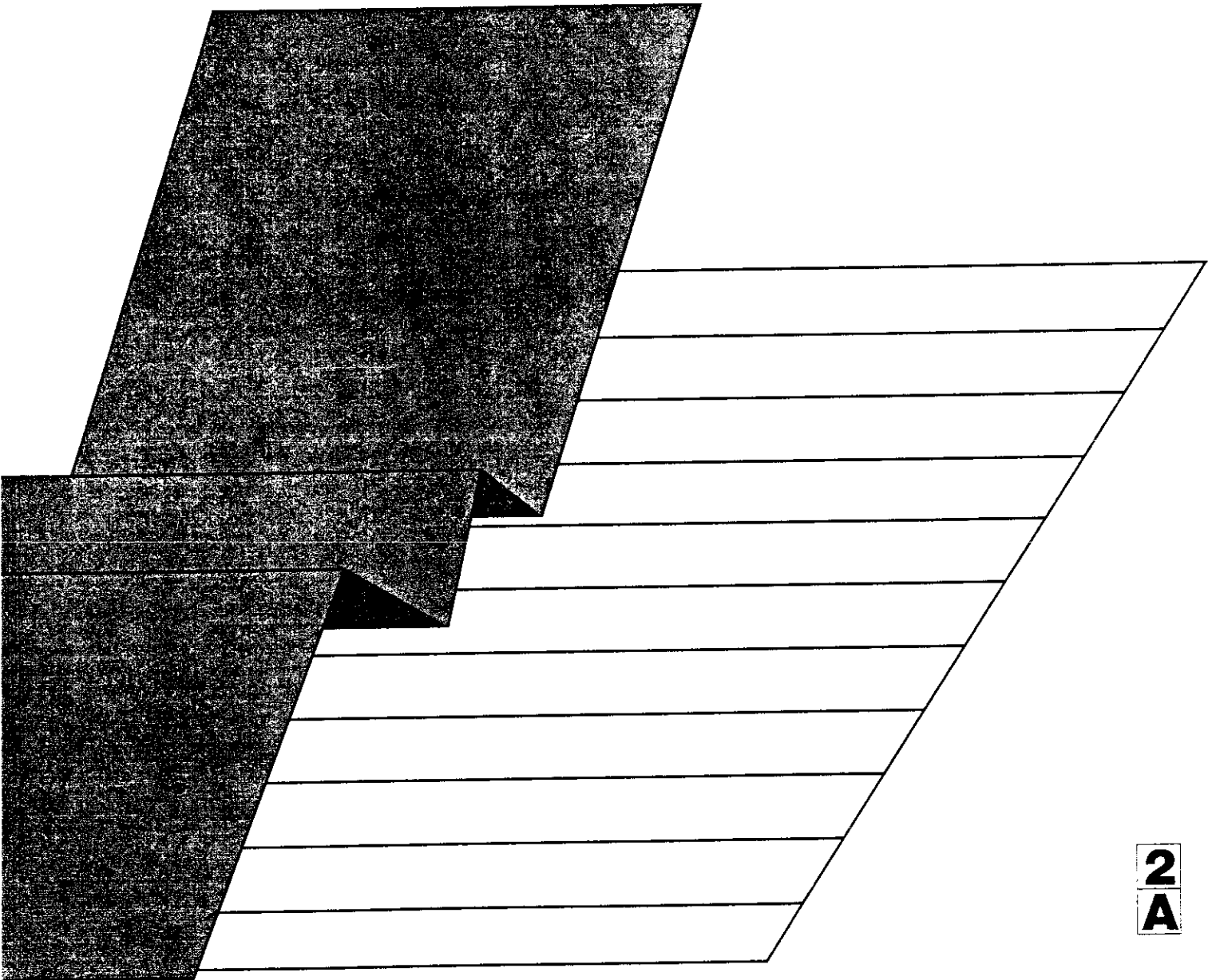




STRUCTURES OF THE TAXATION SYSTEMS IN THE EUROPEAN UNION

1970-1996





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Y. Franchet
Directeur général

STRUCTURES OF THE TAXATION SYSTEMS IN THE EUROPEAN UNION

1970-1996

Theme
Economy and finance
Series
Yearbooks and yearly statistics

2
A

This document is the result of a collaboration between Eurostat and DG XXI in the field of the structural analysis of taxation in the EU. Tax data collected from the national statistical offices were processed by Eurostat. The analysis of the individual tax data was done by DG XXI.

A great deal of additional information on the European Union is available on the Internet. It can be accessed through the Europa server (<http://europa.eu.int>).

Cataloguing data can be found at the end of this publication.

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I. INTRODUCTION

Nowadays taxation has reached a level of magnitude of about 40% of national GDP in many EU Member States. In collecting this large amount of resources governments have a decisive impact on the economy. However, overall tax shares are not sufficient for a meaningful analysis of taxation. It is necessary to look at what kind of tax is levied on what kind of activity, i.e. it is necessary to look at the structures of taxation systems.

Taxation (including compulsory social contributions) varies widely between Member States and comparisons are extremely difficult owing to the complexity of taxation systems. In some cases only tax rates differ and the tax bases are the same (e.g. VAT in the European Union). Sometimes activities are taxed in one Member State but not in another. Very often the identification of differences and similarities is difficult because taxes which bear the same name (like income tax or corporation tax) are levied on tax bases which are defined in different ways and which are subject to different evaluation and exemption rules. Moreover, there are differences in the certainty with which the taxes are in fact levied.

Differences in tax systems are becoming important for investment, employment, consumption and savings decisions in an increasingly interconnected economic environment. The *Structures of the Taxation Systems in the European Union* (for the sake of brevity this publication will be referred to as "*Structures*") provides a unified framework by which the heterogeneous taxation systems of different Member States can be compared. Such a framework is also of importance for the preparation of tax policy decisions. Because of the increasing interdependency of national economies there is a strong need for political decision makers not only to have a clear view of the taxation systems in their own country but also to have a good understanding of taxation systems in other countries.

One reason for the high and persistent unemployment in Europe lies in the high and increasing taxation of the production factor labour. In its 1993 White Paper "*Growth, Competitiveness and Employment. The challenges and ways forward into the 21st century*" the Commission therefore recommended a sizeable (1 to 2 percentage points of GDP) reduction in the taxation of labour. This approach was endorsed by Member States at the Essen summit and at subsequent summits. Experience shows, however, that this recommendation is not easy to implement in practice. The "*Structures*" is therefore used to monitor if and how Member States follow the recommendations of the White Paper.

The focus of the "*Structures*" is to interpret fiscal trends in order to provide a general picture of the evolution of taxation systems in Europe at different

levels of aggregation and not to provide the reader with figures which are precise to the last decimal. Should errors appear, mainly due to the current impossibility of obtaining a perfect splitting for some taxes in some Member States (see methodological note), they have been made consistently in all years of analysis. Therefore even if the value for each year were to be changed, the trend would remain unaffected. It should be pointed out that the most accurate classification and splitting possible in all Member States will still be looked for. The methodology of the "*Structures*" is not regarded by the Commission as finalised for good. Suggestions for improvements are always welcomed and will be seriously considered.

The publication is divided into four main parts:

- an overview of the evolution of taxation systems in the European Union since 1970
- a methodological note including a key which explains in detail the calculations and a list of abbreviations
- an analysis of each Member State
- aggregate tables for all fifteen Member States and European averages

The summary in Part II gives an overview of the main developments in the taxation structures of Member States of the European Union in the period 1970 to 1996.

The methodological note in Part III helps the reader to appreciate the validity of the results which have been derived from our exercise. To help the reader to understand the methodology of this work a "key" is added which translates the classification of taxes and social contributions used by Eurostat into the categories that are used in the present publication.

The per-country analysis in Part IV presents for each Member State a description of the taxation system and its structure as well as an overview of the evolution of the structure since 1970 (1980 for Spain, Austria, Portugal, Finland and Sweden, 1985 for Greece). Four different types of information are given (see also methodological note).

Table A provides a standard splitting of taxation according to the basic National Accounts categories of direct taxes, indirect taxes (taxes levied on production and imports) and social security contributions. Each of the three categories is further divided so as to show the relative importance of the revenues within each category. Table B gives a breakdown of taxation according to the receiving administrative level. Table C gives an account of the tax burden following an economic (functional) splitting. Five categories (the ones relevant for the analysis arising from the White Paper on Growth, Competitiveness and Employment) have been

developed for the economic splitting: consumption, labour (divided into labour employed and labour self- and non-employed), factors of production other than labour and — if applicable — transfers. Taxation of energy and environmental use are accounted for below the line of the total summary. Results are shown as a percentage of GDP. Table D shows the economic burden of taxation in the form of implicit tax rates (ITR) which are calculated by dividing the tax revenues by an appropriate macroeconomic tax base (see methodological note).

Part V presents the results of the same analysis as the per-country descriptions in the form of comparative tables. Tables showing the relevant tax data as a percentage of total taxation are added.

This study is the result of a cooperation between Directorate General XXI (Customs and Indirect Taxation) and Eurostat, the Statistical Office of the

European Communities, based on the data available in June 1998. For the majority of countries, complete National Accounts and taxation data were available and for some other countries at least aggregate figures up to 1996 were available. The reader will notice that in some cases GDP-ratios and implicit tax rates have been changed for earlier years. This is due to changes in the National Accounts data and not a result of changes in the methodology.

The first edition of the "Structures" contained a section on measures taken by Member States to reduce non-wage labour costs. This section has been removed for technical reasons. The information is, however, still available in the following publication: "European Commission (1996), *Employment Observatory, Tableau de Bord 1996*. Follow-up to the conclusions of the Essen European Council on employment policies, Brussels and Luxembourg".

II. Summary: Trends in Taxation 1970 to 1996

1. Total Taxation

The share of taxes and social contributions in the GDP of the European Union (in its changing membership) increased between 1970 and 1996 by almost 9 percentage points from 33.5% to 42.3%.

Since the tax shares of the original six members were comparatively high, the accession of new states in 1973, 1981 and 1986 tended to slow down slightly the increase in the average European tax share, while the accessions in 1995 increased it somewhat. Nevertheless, the main trend has been the same in all Member States apart from the United Kingdom, where the tax share has fallen by one and a half percentage point since 1970.

2. Indirect Taxes, Direct Taxes and Social Contributions

2.1. Indirect Taxes

The share of indirect taxes as a % of GDP remained quite stable between 1970 (13.0%) and 1996 (13.6%). In view of the generally rising trend of taxation, this means that the share of those taxes in the overall revenues of Member States fell: from 38.7% in 1970 to 32.5% in 1996. This fall affected excise duties and other indirect taxes apart from VAT while VAT increased. To a large extent the changes within the structure of indirect taxation are the statistical effect of the replacement of turnover taxes (other indirect taxes) by VAT which more or less coincided with a country's entry into the Union. Apart from that, however, there seems to be a more general trend towards relatively lower revenues from excise duties and other indirect taxes in most of the

In the 1970s there were marked increases in Belgium and the Netherlands, but also in Germany, France, Italy and Denmark. In the 1980s the tax share rose especially in Spain, Italy and the Nordic countries, whereas it remained stable or even decreased somewhat in the other Member States. Since 1990 the share of total taxation (taxes and social contributions) as a % of GDP has been increasing more rapidly than in the 1980s. This was partly a result of the increase of the tax share in Germany by more than 3 percentage points (caused not least by the unification process). This affected the EU average as the German GDP makes up about 30% of the Union's GDP. But also in Belgium, Denmark, Italy, Austria and Portugal, the shares of tax and social contributions have increased by some two percentage points.

Member States. Whereas for example the average GDP share of excise duties has remained remarkably stable at about 3.5%, the share in total taxation has declined from 10.6% to 8.1%. This general trend is confirmed if one eliminates the effect of the increased revenues of the European Union which are — apart from VAT — mainly other indirect taxes.

The countries that rely fairly heavily on indirect taxes are Greece, Ireland, Portugal and the United Kingdom. However, the similarities for indirect taxation from one Member State to another are much greater than for direct taxes or social contributions.

2.2. Direct Taxes

The average European tax structure was strongly affected by the accessions of Denmark, Ireland and the United Kingdom in 1973. In 1972 only 26.5% of European national tax revenues were direct taxes; with the new Member States this ratio rose by almost

5 percentage points to 31.2%. Especially in Denmark the share of direct taxes in total taxation was and is rather high, a result of comparatively high taxation of personal income. The high direct taxes in the three countries are a consequence of the financing of social expenditure directly out of the budgets of central and local governments, whereas in the majority of the other EU Member States these expenditures are financed by social contributions via social security funds.

In the late 1970s and in the 1980s the share of direct taxes in total taxation was fairly stable, although the GDP share rose with the general increase in taxation, which mainly affected taxes on personal income. The accession of new Member States in 1981 and 1986 did not have a strong effect on the European trend, although they relied less on direct and more on indirect taxation.

A downward trend in direct taxation started in 1989. In Germany the share of direct taxes in total taxation fell by almost 6 percentage points to 25.1% in 1996, in Italy by almost 4 points (since 1992) to 36.4% and in the Netherlands by 5.6 points (since 1991) to 30.5%. The share also fell in Spain, Luxembourg and Sweden.

From 1989 onwards, many countries (Germany, Spain, France, Austria and the United Kingdom) reduced their direct taxes, probably as a reaction to increasing global competition for mobile capital. On the other hand, the average burden of taxes on personal income has grown over recent decades. As said before, the increases mainly took place in the 1970s but they could also be seen in the 1990s.

However, in the 1980s and 1990s the trends have been more diverse than in the 1970s when all countries apart from the United Kingdom increased personal income taxation. Whereas some countries — Belgium, Germany, Luxembourg, Finland and Sweden — reduced the share of personal income taxation, others — Denmark (at least until 1992), France and Italy — increased it. The picture is even more varied in that one country (Denmark) increased its already high taxation on personal income and another country (Greece) cut already low personal income taxation even further.

3. The Structure of Taxation according to Economic Functions

In the following paragraphs the economic structure of taxation is discussed for the whole State (general government and EC). A description of the economic structures for the various levels of government is given in section 4.

3.1. Consumption

During the last 25 years the taxation of consumption (private and public) in the European countries was fairly stable. The ratio of taxes on consumption (mainly VAT and excise duties) to GDP remained steady at around 10 or 11%. As a consequence of the

2.3. Social Contributions

In almost all Member States of the European Union social contributions have shown a very marked increase over the last 25 years. In most cases this is the main reason for the increase of the general tax burden. On average the share of total social contributions has risen from 11.7% of GDP or 34.8% of total taxation in 1970 to 15.3% of GDP and 36.3% of total taxation in 1996. Without the accession of the three new Member States in 1973 (whose statistics show comparatively low social contributions), this share would be even higher. Only Denmark (where social contributions are very low anyway) is an exception to the general trend. In the other countries social contributions have risen faster than taxation in general, especially in the 1970s. Although in many countries the ratio of social contributions to GDP stabilised or even fell in the 1980s and 1990s, the effect of the sharp increases in the earlier years has not been reversed.

It is interesting to see that on average social contributions of employers have declined in relative terms, whereas those paid by employees and self- or non-employed persons have increased (the latter two categories however form only a comparatively small part of total taxation). In 1970 about 61% of social contributions were paid by employers, in 1980 this figure had fallen to 58% and in 1996 it was around 54%. In most cases this trend occurred more or less smoothly. In the Netherlands, however, it was mainly a result of a reform of social security (the so-called "Oort operation") in the 1990s. These results are confirmed by a look at the GDP shares. After a sharp increase in the early 1970s from 7.2% of GDP in 1970 to 7.8% in 1976 (or even 8.8% for EU-6 - the United Kingdom and Denmark reduced the average), employers' social contributions as % of GDP have remained more or less stable for the last fifteen years and only recently increased somewhat. Employees' social contributions, on the other hand, have grown more strongly, although their level was and still is lower than the level of employers' contributions. In 1970 the average GDP share of employees' social contributions was 3.5%; in 1996 the share had risen to 5.1%.

general increase in taxation this stability of the GDP share meant a decline in the relative importance of consumption taxes. Their share in overall taxation fell from 33.1% in 1970 to 26.7% in 1996. This decline occurred in the years 1970 to 1977; thereafter the share remained stable. The reasons behind this development were the increase in taxation on labour (see below) but also a decrease in the implicit tax rate on consumption from around 15% in 1970 to around 13.5% in the mid-eighties. Only recently the implicit tax rate on consumption has increased again and now stands at 14.4%.

The movement of consumption taxes in Europe is much more homogenous than the trend in other

taxes: no great deviations from the European average are observable.

3.2. Employed Labour

In 1996 taxes and compulsory contributions on employed labour accounted for more than half (51.2%) of total taxation and for more than a fifth (21.6%) of GDP. In 1970 the shares had been only 43.4% and 14.6% respectively. During the 1970s the GDP shares rose significantly in Belgium and the Netherlands. In the 1980s the increases were generally smaller. Larger rises occurred in Finland, Denmark and Italy. In some countries there were even decreases. Since 1990 a sharp increase has been taking place in Germany, while in Sweden — which has the highest level of labour taxation — the share of these taxes in GDP decreased.

In most countries the main component of labour taxation and also the main driving force behind the increases are social contributions (see above). The relative importance of other taxes on labour — wage taxes, personal income taxes, payroll taxes, etc. — remained fairly stable in many countries, especially over the last fifteen years. Although the trend in taxation of employed labour is less smooth than the trend in taxes on consumption, the general increase in labour taxation (quite marked in the 1970s and still significant in the 1980s) is a feature that is shared by almost all EU taxation systems.

3.3. Self-Employed and Non-Employed Labour

The share of taxes and social contributions on self-employed labour has remained more or less stable in the Member States of the EU since 1970. In 1996 it was 2.4% of GDP, as it was in 1970. In the original six Member States of the Community the figure increased, but this was on average offset by low taxes and contributions on self-employed labour in other Member States. The importance of the taxes on self- and non-employed labour as a percentage of total taxation has significantly decreased since 1970 (from 7.1% to 5.7% in 1996). In particular this holds true for the Netherlands (see above) and Germany.

3.4. Other Factors of Production

The analysis of the "taxes on other factors of production than labour" requires special care (see also methodological note). First, this category includes taxes on different factors which are used or could be used in the productive process, such as land, buildings and other real capital, monetary capital, energy, environment. Second, these taxes are of various kinds, e.g. taxes on transactions (e.g. real estate transfer tax), taxes on yields (e.g. capital yields taxes) or on stocks (e.g. wealth taxes). This is probably why trends in these taxes are rather varied in the EU.

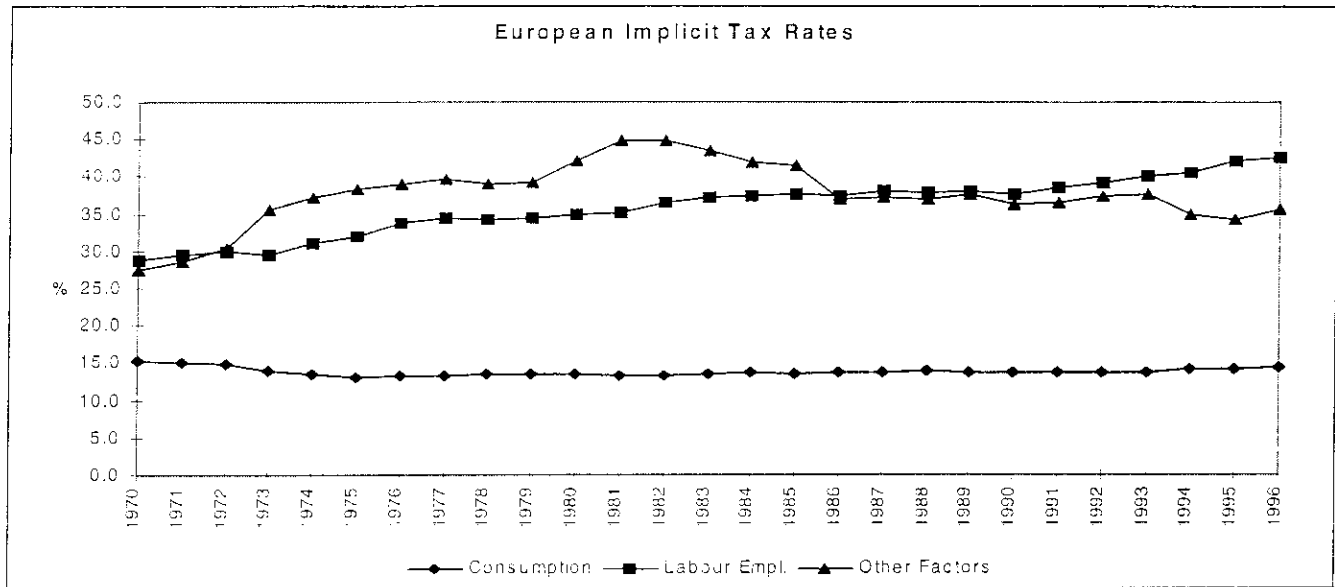
Starting at the relatively low level of 5.4% of GDP and 16.2% of total taxation in 1970, the EU average of the taxation of other factors of production than labour was significantly increased by the accession of the United Kingdom in 1973. In 1974 and 1975, however, the tax share fell again almost to its former level. From 1975 to 1989 the share increased steadily. In 1989/1990 a clear downward trend started in many countries, especially in the United Kingdom, Germany, Spain, Luxembourg and Portugal. Consequently, the EU average declined between 1989 and 1995 from 7.7% of GDP to 6.4% of GDP or from 19.1% to 15.4% of total taxation. However, in 1996 the trend seems to have changed and the ratios are now 6.7% and 15.9%.

Owing to the volatility of the base (net operating surplus of the economy), the implicit tax rates show strong cyclical movements in many countries, especially in Denmark, France, Ireland, Italy, the Netherlands and the United Kingdom. Between 1970 and 1982 the implicit tax rate increased by almost 20 percentage points from 27.7% to 45.6%. The EU average was basically determined by the marked increases in Germany and France, but also by rises in Belgium, Denmark and Italy. In the United Kingdom the implicit tax rate dropped from a very high 67.6% to 36.8%. After 1982 a downward trend in the implicit tax rate set in and in 1995 it was down to 34.3%. The drop was particularly marked in Germany, France and the United Kingdom. In 1996 the implicit tax rates on other factors of production increased to 35.6%.

3.5. Energy and Environment

The taxation of energy has only slightly increased since 1970. Until the mid-1980s the energy tax/GDP share remained quite stable at around 1.7%, whereas the share in total taxation decreased by more than one percentage point to around 4%. Since then a moderate but steady increase can be observed. In 1996 the share of energy taxation had again reached 2.2% of GDP and 5.1% of total taxation. Countries with comparatively high energy taxes are Italy, Luxembourg, Portugal and Sweden, whereas energy taxation is below the EU average in Belgium, Austria and the Netherlands. The most important energy taxes are excise duties on mineral oils.

The fiscal importance of environmental taxes (taxes which are levied on activities or products which are harmful to the environment) is rather low in most Member States of the EU. The total share of these taxes in GDP is somewhat more than half a percentage point, their share in total taxation below 2%. Moreover, there have been no significant changes in the trend of these taxes over recent years. Only in the Netherlands and in Denmark are environmental taxes on a larger scale, in both cases as a result of comparatively high taxes on the use of cars (vehicle registration duties, taxes on vehicles, etc.).



4. The Structure of Taxation according to Levels of Government

The classification of taxes and social contributions according to the level of government which receives these revenues clearly shows the great differences in the government and tax systems of the Member States of the European Union. In the United Kingdom and in Ireland about four fifths of the revenues go to central government, whereas in France the share of the central level is the lowest (1996: 44.6%). On average 52.9% of total government receipts are nowadays claimed by the central State compared to 58.5% in 1970s. A sharp fall in the share of central government over the last 25 years can be observed in Belgium, Denmark, Germany, France and the Netherlands. In Spain, Ireland, Luxembourg, Portugal, Austria and the UK the share has been relatively stable whereas it has risen in Italy.

In general the most important revenue source for central government is consumption taxes (VAT, excise duties). Roughly one third of central government taxation is raised on labour (income tax) and about a fifth comes from the taxation of other factors of production (corporation taxes, capital yield taxes, etc.)

In most countries the share of receipts of social security funds lies between 20 and 30% of general government receipts but because of the differences in the management and modes of payment of social benefits the overall picture is varied. In France, Germany and the Netherlands the receipts of social security funds as a % of total taxation are over 40%, in Belgium and Spain about 35%, in Italy and Portugal just over 30%, in Ireland and the United Kingdom well below 20%, and they are almost negligible in Denmark, where social contributions are mainly paid by employees. Since the main type of revenues of the social security funds are social contributions, their revenues are almost exclusively paid by employed labour. In some cases, however, the social security

funds also gain from consumption taxes (VAT) or taxes on other factors of production.

In order to get an impression of the degree of fiscal decentralisation in a State, it is of interest to look at the figures for the local government level. However, the differences in the magnitudes of the shares accruing to the various levels of government are not the only, and maybe not even the most important, indicators of local political influence or of the degree of centralisation. The main problem is that under the heading "Central State" entities of very different political power and influence are subsumed — from genuine states to provinces which often have only administrative meaning. Apart from that, there are great differences in the powers and functions of local governments and in their ability to influence decisions of higher governmental levels.

Finally, low own taxes and dependence on grants from other levels of government are not necessarily a sign of limited power as these grants may be guaranteed and have the same political quality as shares in taxation.

On average the share of taxation apportioned to local government has increased over the last 25 years. Developments, however, have not been uniform. The share increased in Denmark, Spain, France, the Netherlands and Portugal, whereas it declined in Ireland, Luxembourg, Austria and — particularly — in the United Kingdom. When the "domestic rates" — the main tax on land and buildings (= taxes on other factors of production) — levied by local authorities in the UK were abolished in 1990, the percentage of local tax revenues in the UK dropped from 11.0% of total taxation to only 3.1% (and now stands at 0.6%). Accordingly the EU average decreased by one percentage point to 6.8% in 1990.

Apart from the Nordic countries local taxation is mainly taxation of other factors of production, in particular taxes on land and buildings, which can be considered the classical local tax. In Denmark,

Finland and Sweden local authorities raise their own income taxes or receive a surcharge on central government's income tax and thus get between 70% and 90% of their taxes in the form of labour taxation. Although the most important local taxes are still taxes on other factors of production the importance of local taxes on employed labour is increasing in many EU Member States.

Consumption taxes are in general of relatively low importance at the local level. There are, however, five

cases in the European Union where consumption taxes make up a relatively important part of the tax revenues of local governments. In Spain, Italy, Austria and Portugal local authorities receive a sizeable share of the VAT. In Italy local governments also receive some excise duties. In the Netherlands levies on water pollution and waste disposal and sewerage charges play an important role. In Portugal the real estate transfer tax is a major source of financing local government.

5. Summary and recent developments

Member States of the European Union raise the largest share of their tax revenues in the form of labour taxation. The share of taxes on labour as well as the importance of personal income taxes and social contributions have been increasing over the last decades. Taxation of consumption (as measured by the implicit tax rate on consumption) has remained relatively stable since the middle of the 1970s, while taxes on other factors of production and taxes on corporate income increased between 1970 and the late 1980s but have since then decreased.

This general trend has not changed since the publication of the Commission's White Paper on Growth, Competitiveness and Employment, which recommended a reduction of non-wage labour costs by 1 or 2 percentage points of GDP. Member States endorsed the recommendation of the White Paper at the European Council of Essen and some indeed have already introduced measures to lower labour taxation. So far the general results have been somewhat disappointing. There are several reasons

for this. One important reason is that it is rather difficult to offset the loss in revenues by increasing other taxes or by reducing expenditure, since labour is by far the biggest tax base in all European countries and substitute tax bases are not easily found. Moreover, adjustments in the tax systems could well be difficult to achieve because of the interconnectedness of the Member States, which limits the degree of freedom any single country enjoys in structuring its system. Finally, obtaining significant changes in the tax systems is a complicated task which takes time.

The Employment Summit held in Luxembourg in December 1997 reconfirmed the need to make taxation systems more employment friendly. In their National Action Plans which were drawn as a consequence of the summit Governments outlined how they want to achieve a reduction in the tax burden on labour. The approaches followed by the Member States are rather different in nature. Whereas some countries want to reduce labour taxation and increase other taxes as a compensation others seek to embed the reduction of labour taxation in general tax cuts.

III. Methodological Note

1. Data Sources

The most important data source for this publication is Eurostat's database NEW CRONOS. The data published by Eurostat are collected and classified by the statistical offices of the Member States but comparability is ensured by the common use of the European System of Integrated Economic Accounts, second edition 1979 (ESA). Apart from these sources, data made available by national administrations have been used but only as a guideline for the splitting of Eurostat data (especially data on personal income tax) to different categories.

Where possible the time series starts with the year 1970. For Spain, Austria, Portugal, Finland and Sweden, comparable ESA data on taxation are available from 1980 onwards, for Greece complete data are only available from the year 1985 onwards. The results published here reflect the data situation in June 1998. In the meantime more current data might

have become available for some countries and some aggregates.

The ESA distinguishes four main categories of taxes (taxes comprise only actual taxes and social contributions and not imputed social contributions. Moreover, fees that are paid by producing units for direct returns are included):

Current taxes on income and wealth (Eurostat key/ESA Code: 9100/R61): compulsory, periodically levied on income and wealth (ESA No. 457).

Capital taxes (Eurostat key/ESA Code: 9200/R72): compulsory, levied at irregular intervals on capital or wealth (ESA No 4108). Capital taxes are mainly inheritance and gift taxes. The share of these taxes is rather low.

Taxes linked to production and imports (Eurostat key/ESA Code: 9980/R20): compulsory, levied on producer units in respect of the production (defined in a broad sense) or importation of goods and services

or the use of factors of production, payable regardless of profit (ESA No 414). The taxes linked to import and production are further subdivided into the following categories:

9910	VAT and general turnover taxes
9920	Import duties and agricultural levies
9930	Excise duties
9940	Taxes on services
9950	Taxes on ownership of land and buildings
9960	Stamp, registration and similar duties
9970	Other taxes linked to import and production

Actual Social contributions (Eurostat key/ESA Code: 9300/R62): payments made in order to acquire and/or preserve the right to social benefits (ESA No.

2. The Tables

This publication presents tax revenues in three different ways. **Table A** contains the classical split of direct taxes (i.e. taxes on current income and wealth, capital taxes), indirect taxes (taxes linked to production and import) and social contributions. There are different concepts of direct and indirect taxes. This publication follows the Eurostat definition and defines direct taxes as those taxes which are directly related to income and wealth and indirect taxes as those taxes which are related to production or imports. Since this distinction as such is often not sufficient, direct taxes are further subdivided into taxes on personal income and taxes on corporate income and others (non imputable). Indirect taxes are divided into VAT, excise duties and others (for example, turnover taxes, taxes on services). Social contributions form a category of their own.

Table B shows a split of taxes according to the government level which ultimately receives the revenues. According to the ESA a distinction is made between central government (ESA Code: S61), local government (S62), social security funds (S63) and the Institutions of the European Communities (in

3. Taxes according to economic functions ("economic classification")

Since this method of classifying taxes according to their economic function is rather new, it needs some explanation. The purpose of this classification is to show on which economic activity or on which factor of production a tax is levied and thus to give an indication of the discriminative effects of the tax system. This analysis does not answer the question of who ultimately has to bear the tax burden, i.e. it is not an analysis of the tax incidence.

Taxes on **consumption** are taxes which are levied on transactions between final consumers (private and public) and producers or sellers. The tax base is always a quantity of a commodity or service, its value or price or another variable which is directly linked to

462). The actual social contributions are subdivided into:

R 621	Employers' actual social contributions
R 622	Employees' actual social contributions
R 623	Social contributions by self-employed and non-employed persons

The above categories are the same for all countries. For the individual countries, Eurostat's database NEW CRONOS (theme 2 Economy and Finance, domain <gov>, collection <tax>) divides these categories further into the individual country-specific taxes. Since these are no longer directly comparable they have different code numbers.

short "EC" for the purpose of this publication) (S92). **Table C** classifies taxes and social contributions according to economic functions. Five categories are distinguished: consumption, labour employed, labour self- and non-employed, other factors of production (i.e. other than labour) and — where applicable — transfers. All taxes and social contributions are grouped under one but only one of these headings. There are also two "of which" categories: taxes on energy and environmental taxes. Taxes on energy or environmental use are usually also taxes on consumption or taxes on other factors of production (see section 5 below "Key to the Classification of taxes").

The **cross-country tables** show averages for the Europe of 6, 9, 12 and 15 according to the size of the Community in the particular years. Greece could only be included in the EU-12 average from 1986 onwards. In some cases data are not available for recent years. In these cases the country tables show only the available data. For the calculation of European averages in the overview tables, the missing data have been estimated to be equal to the results of the latest year for which data are available.

consumption. For the classification of the tax it is of no importance who actually pays it to the revenue board. Under the heading of taxes on consumption, the following are subsumed: VAT and general turnover taxes, agricultural levies and excise duties, taxes on services and the taxes on motor vehicles which are paid by households. In most cases these are indirect taxes, but this is not necessarily the case as the tax on motor vehicles paid by households shows.

It is not to be expected that consumption taxes have a strong direct influence on the use of factors in the productive process. Disregarding the possibility of a completely inelastic demand function, such taxes will reduce the demand for the taxed goods and thereby — in a second step — the demand for their factors of production. But consumption taxes as such do not discriminate between the different factors of

production. It has to be conceded, however, that most of the Member States of the EU apply more than one rate of VAT (a standard rate and a lower rate on goods and services the consumption of which they want to promote). Moreover a variety of products bear certain excise duties. Given that the combination of productive factors is different in sectors to which different VAT rates and excise duties are applied there is a certain discrimination in favour of or against some factors. There is however little evidence that this discrimination is very strong. Moreover, different taxes in these areas are rarely — if ever — levied with an eye to the combination of factor input behind the goods but are usually motivated by simple fiscal (these taxes are usually easy to administer) or paternalistic reasons (influencing consumers' choice according to what governments think proper). Recently environmental reasons for discouraging the use of certain goods have played an increasing role (taxes on gasoline etc.).

Taxes on **labour** ("non-wage labour costs") are those taxes and social contributions which in one way or another discriminate against the use of the labour factor in the official ("white") area of the economy. The "Structures" distinguish between employed and self-employed labour. The first category mainly comprises employers' and employees' social security contributions and wages taxes, the latter mainly comprise the social contributions paid by self- and non-employed persons and also income taxes. The point of view from which this definition is derived is that of resource allocation in general. Taxes on labour in our definition comprise not only social security contributions paid by the employer and taxes such as the wage sum tax but also those taxes which make it less attractive for an employed person to work more or which make it less attractive for an unemployed person and potential employee to enter into a regular work contract instead of claiming social benefits or selling his labour in the black economy. The concept of taxes on labour as used here is thus comparatively broad (on the other hand, it is narrower than some concepts since it does not include non-tax costs for the employer such as safety regulations, continued payment in case of illness etc.).

From what has been said, it follows that it is of secondary importance whether the tax is paid by the employer or by the employee and how the tax is levied.

The main part of taxes on labour is composed of (compulsory) social contributions. These contributions differ from taxes inasmuch as they create a right to certain forms of social protection for the insured persons which is above the level that the State offers to its citizens in general or to certain groups as a compensation for specific burdens borne by them (e.g. for war victims). Moreover, the amount of protection is positively related to the magnitude of the contributions paid. Conversely, somebody who has not paid social contributions has normally no right to the types of social protection which is financed by

them. For these reasons one might argue that social contributions are not comparable to other taxes on the factor labour but have more the characteristics of savings, insurance premiums or fees. If there were no compulsory contributions by employers and employees, the latter would nevertheless spend a certain amount of their — consequently higher income — on protection against risks such as illness or unemployment or save for old age.

Since it seemed too difficult to calculate which part of the social contributions in fact represents a tax and since the main interest of the analysis is in the trend anyway and not in the precise amount, it was decided to classify the full amount of compulsory social contributions as a tax on labour. This decision seems also justified by the fact that the link between individually received protection and individually paid contributions is quite loose compared to the link between premiums and protection in insurance bought on a free market. Moreover there is usually a strong distributive element in the social security system and the possibilities of choice regarding payment and received benefits are extremely restricted.

In some countries **transfer payments** by the State are subject to taxation. That way part of what is paid by the State, for example for reasons of social policy, is refunded to it (but not necessarily at the same level) immediately in the form of taxes. In many cases (e.g. social aid) these taxes on transfers are not so much taxes but rather a special way of calculating a certain net transfer. In other cases (e.g. pensions) the transfers are — at least partly — a repayment of former contributions. If these contributions have e.g. been made from non-taxed labour income, the taxes on the transfers are in fact delayed labour taxes. Where the taxes on transfer payments can be identified they have been separated from other taxes and contributions. Since it is at present not possible to identify the tax bases of the transfer taxes correctly these taxes form a category of their own.

The category **other factors of production** (than labour) comprises mainly taxes which are levied in one form or another on capital — the main factor of production besides labour — but also on other factors such as, for example, energy. In fact this category comprises all taxes which can not be clearly classified as taxes on consumption, labour or transfers and thus this category includes very diverse forms of taxation.

Taxes on **energy** are usually taxes on energy sources, such as taxes on petroleum products, or taxes on the use of energy, such as taxes on the consumption of electricity.

Environmental taxes are taxes with an environmental goal, i.e. taxes aimed at integrating external costs which derive from the consumption of the good "environment" into the private costs of economic agents. Environmental taxes can be levied directly on certain harmful emissions or on products if the use or production of these products is

environmentally harmful (e.g. because they lead to emissions or because in their production non-renewable resources are used). Moreover certain stamp and registration duties or fees are levied with an environmental purpose. In some cases environmental or energy taxes are levied on goods or activities which are subject to other forms of taxation

4. Measuring and comparing the tax burden

In order to ensure comparability between countries the tax revenues in absolute figures are usually given as a proportion of the national GDP or of total taxation. A third indicator which is often very useful are statistical tax rates. Two basic approaches of measuring tax rates can be distinguished. The microeconomic approach compares the internal rate of an activity with and without taxation. This yields the **marginal effective tax rate**. The basic idea of this approach is to construct one or more model enterprises (households, investors, etc.) using data from household surveys, business statistics, etc. and to apply the tax law (rates, exemption rules, etc.) in order to see what kind of tax burden such a model economic agent typically has to bear. The microeconomic approach has the advantage that it reflects the tax conditions that an economic agent in fact faces instead of ex post results. On the other hand this approach is subject to severe problems of data availability.

From a macroeconomics point of view, a tax rate is calculated by dividing the taxes on a special activity or good by an appropriate corresponding tax base. This yields the average or **implicit tax rate (ITR)**. The calculation of average or implicit tax rates requires less statistical material and less refined calculations. Nevertheless it gives reasonable results which are often very close to the microeconomic approach. In this publication the macroeconomic approach is therefore followed.

5. Key to the Classification of Taxes

Table A

The split used in table A follows the ESA distinction between indirect taxes, direct taxes and social contributions and is the same for all Member States.

Indirect taxes (= taxes linked to production and imports, R20)

9980 Taxes linked to production and imports received by General Government (S60)

9980 Taxes linked to production and imports received by the EC (S92).

VAT

9800 VAT on products received by General Government (S 60)

9800 VAT on products received by EC (S92)

(e.g. VAT). In these cases only the specific discriminatory tax on that good or activity is classified as environmental. This is due first to data restrictions but it is also justifiable if one links the definition of environmental and energy taxes to their discriminatory function, i.e. influencing against the use of such goods or against such activities.

At present, the ITR are defined as follows:

ITR consumption = Taxes on Consumption divided by Final National Consumption (ESA Code: P3A)

ITR labour employed = Taxes on Employed Labour divided by Compensation of Employees (ESA Code: R10)

ITR other factors of production = Taxes on Self-Employed & Non-Employed Persons plus Taxes on Other Factors of Production divided by Net Operating Surplus of the Economy (ESA Code: N12)

The tax base for the consumption tax rate comprises final national consumption of both households and general government. The denominator compensation of employees consists of gross wages and thus also the amount paid as social insurance contributions and wage taxes. In addition, the social contributions paid by employers are included (ESA Code: R102) as are imputed social contributions (ESA Code: R103). Taxes on the factor labour are thus more or less completely included in the denominator. Contrary to the GDP shares the taxes on self-employed labour form part of the category "other factors of production" in the calculation of the ITR. The base for the ITR on other factors of production is the net operating surplus of the economy which is equivalent to the earnings from entrepreneurial activities and interest.

Excise duties

9930 Excise duties received by General Government (S60)

Other taxes received by EC (S92) (= difference between 9980 and 9800 for S92)

Others (= remaining difference)

Direct Taxes

9100 Current taxes on income and wealth

9200 Capital taxes

Social Contributions

R621 Employers' actual social contributions

R622 Employees' actual social contributions

R623 Social contributions by self-employed and non-employed persons

The following explains in the case of each country, which of the direct taxes are classified as taxes on personal income or taxes on corporate income.

Usually there are some direct taxes which do not belong to one of these two categories, they are not listed here. In addition, the split of taxation into taxes

on consumption, labour and other factors of production is explained. For taxes on energy and environmental taxes, the explanation specifies whether these taxes are also taxes on Consumption (C), Labour Employed (LE), Labour Self- and Non-Employed (LSN), Other factors of production (O) or Transfers (T).

BELGIUM

Taxes on Personal Income

- 0000 Income tax of natural persons
- 0044 Motor vehicle duty paid by households
- 0159 Road fund tax paid by households

Taxes on Corporate Income

- 0020 Corporation tax

Taxes on Consumption

- 0044 Motor vehicle duty paid by household
- 0159 Road fund tax paid by households
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 75.6% ^(a) of:
- 0003 Advance payment of tax on earnings (natural persons)
- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
-
- 0007 Special contribution to social security funds
- 0005 Tax on non-residents (natural persons)
- 0041 Income tax (old system)
- 0160 Supplement to industrial accident insurance premiums
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions ^(b)

Taxes on Self- and Non-Employed Labour

- 12.9% ^(a) of:
- 0003 Advance payment of tax on earnings (natural persons)
- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
-
- R623 Social contributions by self- employed and non-employed persons ^(b)

Taxes on Transfers

- 13.1% ^(a) of:
- 0003 Advance payment of tax on earnings (natural persons)

- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
- Social Contributions paid by recipients of transfer payments
-

Taxes on Other Factors of Production

- 1.6% ^(a) of:
- 0003 Advance payment of tax on earnings (natural persons)
- 0004 Advance payment of tax on self-employed (natural persons)
- 0006 Income tax by assessment (natural persons)
-
- 0001 Advance payment of income tax from real property
- 0002 Advance payment of income tax from capital
- 0020 Corporation tax
- 0040 Tax on non profit-making bodies
- 0042 Income tax penalties
- 0043 Other taxes on income
- 0156 Tax on long-term savings
- 0157 Annual tax on profit sharing
- 9200 Capital taxes
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports

Taxes on Energy

- 0080 Excise duty on mineral oils (C)
- 0093 Energy contribution (C)

Environmental Taxes

- 0044 Motor vehicle duty paid by households (C)
- 0062 Registration tax (C)
- 0150 Motor vehicle duty paid by enterprises (O)
- 0159 Road fund tax paid by households (C)
- 0172 Environmental taxes (O)
- 0175 Eurovignette (O)

^(a) 1995, the split is based on a calculation by the Belgium Ministry of Finance.

^(b) Corrected for payments of social contributions by recipients of transfer payments

DENMARK**Taxes on Personal Income**

- 3600 Personal income tax
- 3605 Seamen's income tax
- 3610 Old age pension fund contributions
- 3615 Social pension fund contributions
- 3620 Sickness benefit fund contributions
- 3625 Church tax
- 3630 Taxes on pensions schemes with lump sum disbursements
- 3635 Special income tax
- 3638 Tax on cancelled pension schemes
- 3640 Tax on winnings from lotteries, etc.
- 3641 Tax on income of deceased persons
- 3642 Tax on released rent increases
- 3643 Duty on releases from fund for employees' index-regulated pay
- 3644 Duty on interest on consumer loans
- 3646 Tax on mineral oil and natural gas
- 3652 Contributions to labour market training fund from employees
- 3658 Temporary tax on pension scheme assets
- 3660 Motor vehicle weight duty from households
- 3665 Penalties and late tax payments

Taxes on Corporate Income

- 3645 Corporation tax
- 3647 Tax on yields of certain pension scheme assets from households
- 3648 Tax on yields of certain pension scheme assets from enterprises
- 3649 Tax on funds and associations.
- 3650 Property release duty
- 3651 Municipality income tax from certain public enterprises
- 3653 Corporation tax on hydrocarbon manufacturing

Taxes on Consumption

- 3646 Tax on mineral oil and natural gas
- 9910 VAT and general turnover taxes
EXCEPT
 - 3684 Labour market contributions concerning wage and salary costs (LE)
 - 3685 Duty on wage and salary costs (LE)
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 3631 Labour market contribution: Daily cash benefit funds
- 3652 Contributions to labour market training fund from employees
- 3684 Labour market contributions concerning wage and salary costs
- 3685 Duty on wage and salary costs
- 3987 Contributions to labour market training fund from employers
- 3988 Employer's contribution to scheme of refunding trainee cost
- R621 Employers' actual social contributions

R622 Employees' actual social contributions

Income taxes (excluding taxes on transfers) on labour employed ^(a)**Taxes on Self-and Non-Employed Labour**

R623 Social Contributions by self-employed and non-employed persons

Income taxes (excluding taxes on transfers) on self-employed labour ^(a)**Taxes on Transfers^(a)**

15% of:

- 3600 Personal income tax
- 3625 Church tax

Taxes on Other Factors of Production9100 Current taxes on income and wealth
EXCEPT

Income taxes to be split (including taxes on transfers)

- 3631 Labour market contribution: Daily cash benefit funds (LE)
- 3646 Tax on mineral oil and natural gas (C)
- 3652 Contributions to labour market training fund from employees (LE)
- 9200 Capital taxes - Total
- 9950 Taxes on ownership of land and buildings
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports
EXCEPT
 - 3987 Contributions to labour market training fund from employers (LE)
 - 3988 Employer's contribution to scheme of refunding trainee cost (LE)

Income taxes (excluding taxes on transfers) on other factors of production ^(a)**Taxes on Energy**

- 3710 Duty on petrol (C)
- 3875 Duty on electricity (C)
- 3880 Duty on certain oil products (C)
- 3894 Duty on coal, etc. (C)
- 3895 Duty on gas (C)
- 3896 Duty on carbon dioxide (C)

Environmental Taxes

- 3660 Motor vehicle weight duty from households (C)
- 3715 Motor vehicle registration duty (C)
- 3720 Aircraft registration duty, etc. (C)
- 3725 Large yachts registration tax (C)
- 3816 Duty on sulphur (C)
- 3825 Duty on electric bulbs and fuses, etc. (C)
- 3831 Duty on chlorinated solvents (C)
- 3846 Duty on tyres (C)
- 3876 Duty on rechargeable NiCd batteries (C)
- 3881 Duty on piped water (C)
- 3885 Duty on certain retail containers (C)
- 3886 Duty on carrier bags (C)
- 3887 Duty on waste (C)
- 3888 Duty on cfc (C)
- 3890 Duty on extraction and import of raw materials (C)

- 3891 Duty on disposable tableware (C)
- 3892 Duty on insecticides, herbicides, etc. (C)
- 3985 Motor vehicles weight duty from producers (C)

^(a) Income Tax Split for Denmark

- 1) Income based including taxes on transfers are:
 - 3600 Personal income tax/3605 Seamen's income tax/3610 Old age pension fund contributions/3620 Sickness benefit fund contributions/3625 Church tax/3630 Taxes on pension schemes with lump disbursements/3635 Special income tax/3638 Tax on cancelled

pension schemes/3643 Duty on releases from fund for employees' index - regulated pay.

- 2) According to estimates by the Ministry of Taxation between 15% and 20% of the revenues from the personal income tax and the church tax are taxes on transfer income.
- 3) After subtracting the taxes on transfers the remaining income taxes are divided into taxes on employed labour, self-employed labour and other factors of production according to information from the income statistics in Denmark.

GERMANY

Taxes on Personal Income

- 3250 Income tax
- 3255 Wage tax
- 3265 Income tax surcharge

Taxes on Corporate Income

- 3260 Capital yields tax
- 3270 Corporation tax

Taxes on Consumption

- 3280 Tax on dogs
- 3285 Tax on hunting and fishing
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- 3305 Taxes on motor vehicles paid by households
- R 20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 3255 Wage tax
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

- 3250 Income tax

3265 Income tax surcharge

R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

-

Taxes on Other Factors of Production

- 3260 Capital yields tax
- 3270 Corporation tax
- 3290 Wealth tax
- 3300 Current equalisation of burden levy
- 9200 Capital taxes
- 9950 Taxes on ownership of land and buildings
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports

Taxes on Energy

- 3360 Tax on mineral oils (C)
- 98 % of:
- 3570 Special levies (O)

Environmental Taxes

- 3305 Tax on motor vehicles by households (C)
- 3430 Excise duties on lamps (C)
- 3545 Tax on motor vehicles by enterprises (O)
- 3565 Administrative charges (O)

GREECE

Taxes on Personal Income

- 0150 Personal income tax
- 0200 Fines & surcharges related to income tax
- 0300 Tax on lottery gains
- 0350 Other direct taxes

Taxes on Corporate Income

- 0050 Corporate income tax
- 0100 Tax on income from ships

Taxes on Consumption

- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 0150 Personal income tax
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

-

Taxes on Transfers

-

Taxes on Other Factors of Production

- 9100 Current taxes on income and wealth EXCEPT
 - 0150 Personal income tax (LE)
- 9200 Capital taxes
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports

Taxes on Energy

4400 Tax on petroleum, petroleum products, lubricants and gas (C)

7100 Car registration fee (O)

8050 Motor vehicle duty (O)

8200 Fines and surcharges on indirect taxes (O)

Environmental Taxes

5250 Tax on electricity, communication and transport services (C)

SPAIN**Taxes on Personal Income**

4400 Personal income tax

4430 Wealth tax

Taxes on Corporate income

4440 Corporation tax

Taxes on Consumption

4640 Fiscal monopolies

4650 Canary island duties on nationally produced goods

4653 Duties on nationally produced goods from Ceuta and Melilla

4660 Miscellaneous and fines

4675 Adjustment for tax rebates on exports

9910 VAT and general turnover taxes

9920 Import duties and agricultural levies

9930 Excise duties

9940 Taxes on services

R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

4405 Taxes on incomes from employment

R621 Employers' actual social contributions

R622 employers' actual social contributions

FRANCE**Taxes on Personal Income**

0801 Personal income tax

0802 Motor vehicle duty paid by households

0805 Flat rate duties on precious metals

0820 Tax deducted in application of the rules on multiple sources of earnings

0835 Taxes on furnished accommodation

0840 Domestic refuse removal rate

0850 Wealth tax

0851 Levy on video-cassette recorders

0852 Receipts of solidarity fund

0853 UNEDIC contributions

0857 Property tax on developed property

0858 Property tax on land without buildings

0859 Dues payable to chambers of agriculture

Taxes on Corporate Income

0803 Profit taxes deducted at source from certain non-commercial profits

0810 Withholding tax on profits derived from building construction

0825 Corporation tax

0830 Advance payment to be made by companies on distributed profits

0831 Special levy on credit establishments

Taxes on Self- and Non-Employed Labour

4645 Fiscal licence (Business licence tax, Licence tax for professional and artistic activities, Tax on location)

R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers**Taxes on Other Factors of Production**

4647 Tax on economical activities

4655 Municipal road tax paid by enterprises

9100 Current taxes on income and wealth EXCEPT

4405 Taxes on incomes from employment (LE)

9200 Capital taxes

9960 stamp, registration and similar duties

Taxes on Energy

4586 Other taxes on imported hydrocarbons (C)

4601 Special taxes on hydrocarbons (C)

Environmental Taxes

4480 Miscellaneous and fines (O)

4655 Municipal road tax paid by enterprises (O)

0833 CNI-CNB levy on nationalised enterprises

0834 Levy on saving banks

0855 Flat rate on pylons

0866 Exceptional levy on insurance enterprises and repatriation of capital

Taxes on Consumption

0802 Motor vehicle duty paid by households

9910 VAT and general turnover taxes

9920 Import duties and agricultural levies

9930 Excise duty

9940 Taxes on services

EXCEPT

0815 Withholding tax on the remuneration of mortgage holders (LE)

1050 Tax on stock exchange turnover (O)

R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

82.6% of :

0801 Personal income tax

0815 Withholding tax on the remuneration of mortgage holders

1085 Flat rate contribution from earning

1090 Tax changed by the "Syndicat transports parisiens"

- 1100 Employers' participation in financing continuous vocational training
- 1105 Apprenticeship tax
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

11.1% of :

- 0801 Personal income tax
-
- 0803 Profit taxes deducted at source from certain non-commercial profits
- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

Taxes on Other Factors of Production

- 9100 Current taxes on income and wealth EXCEPT
- 93.7 % of:
- 0801 Personal income tax (LE, LSN)
-
- 0802 Motor vehicle duty by households (C)
- 0803 Profit taxes deducted at source from certain non-commercial profits (LSN)

IRELAND

Taxes on Personal Income

- 1201 Income tax
- 1208 Income levy
- 1222 Motor vehicle duty paid by households
- 1225 Capital gains tax

Taxes on Corporate Income

- 1207 Youth employment levy
- 1210 Corporation profits tax
- 1215 Corporation tax
- 1230 Fees under the petroleum and minerals development

Taxes on Consumption

- 1222 Motor vehicle duty paid by households
- 9910 VAT and general turnover taxes
- 9920 Imports duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

81% of:

- 1201 Income tax
- 1207 Youth employment levy
- 1208 Income levy
-

- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

12 % of:

- 1201 Income tax
- 1207 Youth employment levy
- 1208 Income levy

- 9200 Capital taxes
- 1050 Tax on stock exchange turnover
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports EXCEPT
- 1085 Flat rate contribution from earning (LE)
- 1100 Employers' participation in financing continuous vocational training (LE)
- 1105 Apprenticeship tax (LE)
- 1090 Tax charged by the 'syndicat transport parisiens' (LE)

Taxes on Energy

- 0895 Inland duty on petroleum products (C)
- 1155 Electricity meter charge (C)

Environmental Taxes

- 0802 Motor vehicle duty paid by households (C)
- 0840 Domestic refuse removal rate (O)
- 0940 Metered water consumption charge (C)
- 1005 Mining duties (O)
- 1075 Motor vehicle duty paid by enterprises (O)
- 1080 Vehicle registration certificate (O)
- 1130 Levy for "agences financières de bassin" (C)
- 1135 Special tax on certain road vehicles (O)

-
- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

Taxes on Other Factors of Production

7 % of:

- 1201 Income tax
- 1207 Youth employment levy
- 1208 Income levy
-

- 9100 Current taxes on income and wealth EXCEPT

- 1201 Income tax (LE)
- 1207 Youth employment levy (LE)
- 1208 Income levy (LE)
- 1222 Motor vehicle duty paid by households (C)

- 9200 Capital taxes
- 9950 Taxes on ownership of land buildings
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports

Taxes on Energy

- 1305 Duty on mineral hydrocarbon light oil (C)
- 1310 Duty on other sorts of oil (C)

Environmental Taxes

- 1222 Motor vehicle duty by households (C)
- 1230 Fees under the petroleum and minerals development (O)
- 1350 Duty on table water (C)
- 1360 Excise duties on motor vehicles including motorcycles (C)
- 1430 Motor vehicle duty by enterprises (O)

ITALY**Taxes on Personal Income**

- 1800 Personal income tax
- 1840 Employees' contribution to GESCAL
- 1890 Taxes on games of skill and betting levied on current income and assets
- 1937 Motor vehicle duty paid by households
- 1945 Estate duty

Taxes on Corporate Income

- 1805 Withholding tax on income from deposits
- 1810 Corporation tax
- 1820 Tax on income from investment
- 1825 10% surcharge
- 1875 Withholding tax on company dividends
- 1880 Tax on industry, trade, arts, crafts and professions, plus provincial surcharge

Taxes on Consumption

- 1890 Tax on games of skill and betting levied on current income and assets
- 1937 Motor vehicle duty paid by households
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

71.6 % of:

- 1800 Personal income tax
-
- 1840 Employees' contributions to GESCAL
- 3208 Employers' contributions to GESCAL
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

8.2 % of:

- 1800 Personal income tax
-

LUXEMBOURG**Taxes on Personal Income**

- 1500 Personal income tax
- 1505 Withholding tax on salaries
- 1510 Withholding tax on income from capital
- 1520 Special tax on company directors fees
- 1540 Motor vehicle duty paid by households

Taxes on Corporate Income

- 1525 Corporation tax

Taxes on Consumption

- 9910 VAT and general turnover taxes
- 9930 Excise duties
- 9940 Taxes on services
- 1530 Tax on betting on sporting events
- 1540 Motor vehicles duty paid by households
- R20 Taxes linked to production and imports (S92)

- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

-

Taxes on Other Factors of Production

20.0% of:

- 1800 Personal income tax
-

- 9100 Current taxes on income and wealth EXCEPT

- 1800 Personal income tax (LE; LSN)
- 1840 Employees' contributions GESCAL (LE)
- 1890 Tax on games of skill and betting-events on current income and assets (C)
- 1937 Motor vehicle duty by households (C)

- 9200 Capital taxes

- 9950 Taxes on ownership of land and buildings

- 9960 Stamp, registration and similar duties

- 9970 Other taxes linked to production and imports EXCEPT

- 3208 Employers' contribution GESCAL (LE)

Taxes on Energy

- 1980 Excise duty on mineral oils (C)
- 1985 In-bond surcharge on mineral oils (C)
- 1990 Excise duty on liquefied petroleumgases (C)
- 1995 In-bond surcharge on liquefied petroleum gases (C)
- 2000 Excise duty on methane (C)
- 3040 Excise duty on electricity (C)
- 3045 Surcharge on electricity duty charged to the ENEL (C)

Environmental Taxes

- 1937 Motor vehicle duty paid by households (C)
- 3080 Special duty on table waters (C)
- 3175 Motor vehicle duty paid by firms (O)

Taxes on Employed Labour

- 1505 Tax on wages and salaries
- 1515 Tax on certain income of non-residents
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

- 1500 Personal income tax fixed by assessment
- 1520 Special tax on company directors fees
- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

-

Taxes on Other Factors of Production

- 1510 Withholding tax on income from capital
- 1525 Corporation tax
- 1535 Wealth tax
- 9200 Capital taxes

- 9950 Taxes on ownership of land and buildings
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports

Taxes on Energy

- 1600 Excise duty on mineral oils (C)
- 1605 Special excise duties on certain mineral oils (C)

THE NETHERLANDS

Taxes on Personal Income

- 0501 Income tax
- 0502 Wage tax
- 0504 Tax on director's fee
- 0505 Personal tax
- 0520 Wealth tax
- 0525 Motor vehicle duty paid by households
- 0530 Taxes on land and buildings
- 0535 Levy on water pollution (from households)

Taxes on Corporate Income

- 0510 Corporation tax

Taxes on Consumption

- 0515 Tax on games of chance (from households)
- 0525 Motor vehicle duty paid by households
- 0535 Levy on water pollution (from households)
- 0537 Vehicle registration fees (from households)
- 0538 Waste disposal charges (from households)
- 0539 Sewerage charges (from households)
- 0540 Commuter tax
- 0545 Tax on dogs
- 0780 Tourist tax
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 0502 Wages tax
- 0504 Tax on directors' fees
- 0505 Personal tax
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

75 % of:

- R623 Social contributions by self-employed and non-employed persons

Taxes on Self- and Non-Employed Labour

- 0501 Income tax

25% of:

AUSTRIA

Taxes on Personal Income

- 0010 Income tax
- 0020 Taxes on wages and salaries
- 0080 Directors tax

Environmental Taxes

- 1540 Motor vehicle duty paid by households (C)
- 1740 Motor vehicle duty paid by enterprises (O)

Note: In the case of Luxembourg the base of the implicit tax rate of other factors of production is: net operating surplus of the economy + net balance of property and entrepreneurial income with the rest of the world.

- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

-

Taxes on Other Factors of Production

- 0503 Tax on dividends
- 0510 Corporation tax
- 0520 Wealth tax
- 0530 Taxes on land and buildings
- 0550 Other taxes on income and wealth
- 9200 Capital taxes
- 9950 Taxes on ownership of land and buildings
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports EXCEPT
- 780 Tourist tax (O)

Taxes on Energy

- 0615 Duty on petrol (C)
- 0620 Duty on mineral oil (C)
- 0748 Tax on petroleum stocks (O)

Environmental Taxes

- 0525 Motor vehicle duty paid by households (C)
- 0535 Levy on water pollution from households (C)
- 0537 Vehicle registration fees from households (C)
- 0538 Waste disposal charges from households (C)
- 0539 Sewerage Charges from households (C)
- 0655 Special tax on motor cars (C)
- 0745 Motor vehicle duty paid by enterprises (O)
- 0750 Tax on discharge of waste to public waters (O)
- 0753 Other environmental taxes (O)
- 0755 Tax on air pollution (O)
- 0758 Tax in connection with noise (O)
- 0763 Fuel tax payable under the Environmental protection Act (WABM) (O)
- 0770 Local tax for roads, local amenities and sewerage services
- 0790 Levy water pollution (from enterprises) (O)
- 0987 Sewerage charges (from enterprises) (O)
- 0988 Waste disposal charges (from enterprises) (O)
- 0989 Vehicle registration fees (from enterprises) (O)

- 0090 Duty on farms
- 0120 Farm contributions to the fund for equalisation of family burdens
- 0130 Contributions for the promotion of residential buildings
- 0140 Contributions for the promotion of arts

- 0150 Tax on motor vehicles paid by households
- 0190 Contributions to students' associations
- 0200 Tax on radio and TV-licenses
- 0210 Farm land tax
- 0220 Duty on pets
- 0250 Inheritance and gift tax

Taxes on Corporate Income

- 0030 Corporation tax
- 0050 Capital taxes
- 0110 Capital death duty
- 0160 Tax on financial institutions

Taxes on Consumption

- 0150 Tax on motor vehicles paid by households
- 0200 Tax on radio and TV-licenses
- 0220 Duty on pets
- 0750 Hunting and fishing duties
- 9910 VAT and general turnover taxes
- 9920 Imports duties
- 9930 Excise duties
- 9940 Taxes on services
EXCEPT
 - 0590 Duty on casinos (O)
 - 0600 Tax on gambling stakes (O)
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 0020 Taxes on wages and salaries
- 0790 Employers' contributions to the fund for equalisation of family burdens
- 0800 Payroll tax
- 0810 Tax on employment (Vienna underground)
- 0820 Disabled persons equalisation levy
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

- 0010 Income tax
- 0080 Directors tax
- R623 Social contributions by self-employed and non-employed persons

PORTUGAL

Taxes on Personal Income

- 0010 Personal income tax
- 0150 Income tax - employment income
- 0600 Surcharge on income tax
- 0690 Tax on vehicles - paid by households
- 0700 Special tax on vehicles paid by households
- 0800 Road taxes - compensation
- 0900 Levy on behalf of tuberculosis aid to public employees and their families

Taxes on Corporate Income

- 0020 Corporate income tax
- 0100 Industrial tax
- 0500 Agricultural industrial duty
- 0750 Stamp duty on wages and salaries

Taxes on Consumption

- 9910 VAT and general turnover taxes

Taxes on Transfers

-

Taxes on Other Factors of Production

- 9100 Current taxes on income and wealth
EXCEPT
 - 0010 Income tax (LSN)
 - 0020 Tax on wages and salaries (LE)
 - 0080 Directors tax (LSN)
 - 0150 Tax on motor vehicles paid by households (C)
 - 0200 Tax on radio and TV-licenses (C)
 - 0220 Duty on pets (C)
- 9200 Capital taxes
- 9950 Taxes on ownership of land and buildings
- 9960 Stamp, registration and similar duties
EXCEPT
 - 0750 Hunting and fishing duties (C)
- 9970 Other taxes linked to production and imports
EXCEPT
 - 0790 Employers' contributions to the fund for equalisation of family burdens (LE)
 - 0800 Payroll tax (LE)
 - 0810 Tax on unemployment (Vienna underground) (LE)
 - 0820 Disabled persons equalisation levy (LE)
- 0590 Duty on casinos
- 0600 Tax on gambling stakes

Taxes on Energy

- 0510 Duty on hydrocarbon oils (C)
- 0515 Federal tax on mineral oils (C)
- 0550 Special tax on mineral oils (C)

Environmental Taxes

- 0150 Tax on motor vehicles paid by households (C)
- 0390 Duty on fertilisers (C)
- 0480 Duty on vehicles based on fuel consumption (C)
- 0750 Hunting and fishing duties (C)
- 0830 Tax on motor vehicles paid by enterprises (O)
- 0840 Road transport duty (O)
- 850 Levy on dangerous waste (O)

- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 0010 Personal income tax
- 0150 Income tax - employment income
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

-

Taxes on Other Factors of Production

- 9100 Current taxes on income and wealth
EXCEPT

- 0010 Personal income tax (LE)
- 0150 Income tax - employment income (LE)
- 9200 Capital taxes
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports

Taxes on Energy

- 2600 Price differentials on LPG (C)
- 2810 Price differentials on petroleum products (C)
- 2820 Tax on petroleum products (C)
- 3840 Supplementary state revenue on production and distribution of electrical energy (O)
- 5500 Energy services (C)

FINLAND

Taxes on Personal Income^(a)

- 9100 CTIW on Households
- 9200 Capital taxes

Taxes on Corporate Income^(a)

- 9100 CTIW on Enterprises
- 9100 CTIW on Financial Institutions

Non Imputable^(a)

- 9100 CTIW on General Government
- 9100 CTIW on Non-profit institutions

Taxes on Consumption

- 0030 Tax on winnings on lotteries
- 0040 Stamp duties paid by households
- 0050 Tax on dogs
- 0060 Hunting and fishing licences
- 0080 Tax on motor vehicles paid by households
- 0550 Tax on charter flights
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- R621 Employers' actual social contributions
- R622 Employees' actual social contributions
- TF Income tax * [(Personal Income)/(Personal Income + Corporate Income)]

Taxes on Self- and Non-Employed Labour

- 0085 User charge on passenger vehicles paid by households
- 0500 Seamen's welfare and rescue levy
- 530 Penalties for late payments of taxes
- 0540 Other taxes

SWEDEN

Taxes on Personal Income

- 3251 Income tax from households
- 3261 Capital yields tax from households
- 3268 Tax on winnings from lotteries of gambling
- 3276 Wealth tax from households
- 3305 Tax on motor vehicles paid by households
- 3280 Tax on dogs

Environmental Taxes

- 0690 Tax on vehicles paid by households (O)
- 0700 Special tax on vehicle paid by households (O)
- 0800 Road taxes - compensation (O)
- 2650 Price differentials on town gas (C)
- 5250 Road taxes - traffic (C)
- 5300 Road taxes - haulage (C)
- 5820 Tax on sand extraction licences (O)
- 7210 Tax on vehicles - companies (O)
- 7250 Special tax on vehicles - companies (O)
- 8300 Tax on motor vehicles sales (C)

- 0650 Seamen's tax

- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

-

Taxes on Other Factors of Production

- TF Income tax * [(Corporate Income)/(Personal Income + Corporate Income)]
- 0020 Duty on interest
- 0070 Wealth tax
- 0090 Inheritance and gift tax
- 0440 Tax on real-estate
- 0450 User charge on passenger vehicles paid by enterprises
- 0490 Tax on motor vehicles paid by enterprises
- 0670 Tax on excessive profits
- 9960 Stamp, registration and similar duties

Taxes on Energy

- 0180 Excise duty on liquid fuels (C)
- 0360 Stock building levies on liquid fuels (C)
- 0390 Excise duty on electricity (C)

Environmental Taxes

- 0080 Tax on motor vehicles paid by households (C)
- 0370 Oil damage levy (C)
- 0380 Oil waste levy (C)
- 0490 Tax on motor vehicles paid by enterprises (O)

^(a) Eurostat data do not allow a split of the direct taxes into the categories taxes on personal and taxes on corporate income. Therefore data provided by the Finnish Ministry of Finance were used to split the current taxes on income and wealth (CTIW) provided by Eurostat into these categories. These data are also used in order to split the income tax into taxes on labour and taxes on other factors of production.

- 3291 Stamp tax from households
- 3295 Coupon tax
- 3297 Duties on foreign artists

Taxes on Corporate Income

- 3252 Income tax from enterprises
- 3262 Capital yields tax from enterprises
- 3277 Wealth tax from enterprises
- 3292 Stamp tax from enterprises

Taxes on Consumption

- 3268 Tax on winnings from lotteries or gambling
- 3280 Tax on dogs
- 3291 Stamp tax from households
- 3295 Coupon tax
- 3297 Duties on foreign artists
- 3305 Tax on motor vehicles paid by households
- 9910 VAT and general turnover taxes
- 9920 Imports duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

93% of:

- 3251 Income tax from households

- 3555 Payroll tax

- R621 Employers' actual social contributions

- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

7% of:

- 3251 Income tax from households

- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

-

Taxes on Other Factors of Production

- 3252 Income tax from enterprises
- 3261 Capital yields tax from households
- 3262 Capital yields tax from enterprises
- 3276 Wealth tax from households
- 3277 Wealth tax from enterprises
- 3292 Stamp tax from enterprises
- 3315 Succession and gift tax
- 9950 Taxes on ownership of land and buildings
- 9960 Stamp, registration and similar duties
- 9970 Others taxes linked to production and imports EXCEPT
- 3555 Payroll tax (LE)

Taxes on Energy

- 3360 Taxes on petrol and fuel (C)
- 3397 Tax on energy consumption (C)
- 3401 Special tax on electric power from nuclear station (C)
- 3410 Taxes on electricity from certain sources (C)
- 3420 Tax on nuclear fuel (C)

Environmental Taxes

- 3400 Sales tax on motor vehicles (C)
- 3415 Special tax against acidification (C)
- 3485 Forestry levy (O)
- 3540 Tax on motor vehicles (C, O)
- 3548 Tax on motor vehicles with diesel engines (O)

UNITED KINGDOM**Taxes on Personal Income**

- 0200 Income tax
- 0245 Motor vehicle duty paid by households

Taxes on Corporate Income

- 0220 Petroleum revenue tax
- 0225 Corporation tax

Taxes on Consumption

- 0245 Motor vehicle duty paid by households
- 9910 VAT and general turnover taxes
- 9920 Import duties and agricultural levies
- 9930 Excise duties
- 9940 Taxes on services
- R20 Taxes linked to production and imports (S92)

Taxes on Employed Labour

- 0201 Tax on wages and salaries
- 0420 Employer's national insurance surcharge
- R621 Employers' actual social contributions
- R622 Employees' actual social contributions

Taxes on Self- and Non-Employed Labour

- R623 Social contributions by self-employed and non-employed persons

Taxes on Transfers

- 0204 Tax on current grants from public authorities to personal sector

Taxes on Other Factors of Production

- 9100 Current taxes on income and wealth EXCEPT
- 0201 Tax on wages and salaries (LE)
- 0204 Tax on current grants from public authorities to personal sector (T)
- 0245 Motor vehicle duty paid by households (C)
- 9200 Capital taxes
- 9950 Taxes on ownership of land and buildings
- 9960 Stamp, registration and similar duties
- 9970 Other taxes linked to production and imports EXCEPT
- 0420 Employers' national insurance surcharge (LE)

Taxes on Energy

- 0310 Duty on hydrocarbon oils (C)
- 0412 Gas levy paid by British Gas (O)
- 0436 Non-fossil fuel obligation levy (O)

Environmental Taxes

- 0245 Motor vehicle duty paid by households (C)
- 0370 Car tax (C)
- 0405 Motor vehicle duty paid by enterprises (O)

Abbreviations

C	Consumption
CTIW	Current Taxes on Income and Wealth
E	Energy
ENV	Environment
ESA	European System of Integrated Economic Accounts
GDP	Gross Domestic Product
ITR	Implicit Tax Rate
LE	Labour Employed
LSN	Labour Self- and Non-Employed
NOS	Net Operating Surplus
O	Other Factors of Production
SME	Small and Medium Enterprises
TF	Task Force on Statutory Contributions and Charges
TT	Total Taxation
VAT	Value Added Tax

IV. PER-COUNTRY TABLES AND DESCRIPTIONS

In 1996 the level of aggregate taxation in Belgium was 46.3%, four percentage points higher than the Union average. Direct taxes are the largest category of revenue (39.6% of total taxation) followed by social security contributions (32.8% of total taxation).

The indirect tax/GDP ratio (12.8%) is among the lowest in the Union; the direct tax/GDP ratio (18.4%), on the contrary, is one of the highest. The most important direct taxes are the taxes on personal income (31.6% of total taxation). The taxes on corporate income are above the EC average (6.8% of total taxation). The most important indirect taxes are VAT (53.9% of indirect taxes) and excise duties (23.4% of indirect taxes).

The social security contributions paid by employers (9.1% of GDP, 19.6% of total taxation) are among the highest of the Union. Employees' contributions constitute 9.9% of total taxation (4.6% of GDP).

Belgium is a federal State, but the major part of tax revenues goes to central and regional government (57.4% of total taxation, 26.6% of GDP). The local authorities receive revenues of 2.4% of GDP (5.2% of total taxation).

The functional structure of taxation 1970-1993

The main changes in the tax structure in Belgium occurred in the years 1970 to 1985; in those years the level of aggregate taxation (as a % of GDP) rose almost constantly and peaked at 47.2% in 1985 before declining to 43.9% of GDP in 1989. In the early 1990s a moderate increase set in, and by 1993 aggregate taxation had reached 45.2% of GDP.

Notwithstanding the high VAT rates (currently the standard rate is 21%), the share of taxes on consumption as a % of total taxation has always been relatively low in comparison with other Member States, while measured as a % of GDP it was quite close to the average. The implicit tax rate on consumption does not vary much either from those of the other EC countries. Between 1980 and 1992 various increases in excise duties on tobacco and mineral oils and the standard rate of VAT were introduced.

The share of taxes on employed labour in total taxation was one of the highest in the Union for the period 1970-85. The GDP share rose from 15.6% in 1970 to 23.9% in 1985 and the implicit tax rate on employed labour increased from 31.3% to 43.4%. Since 1985 the pressure of labour taxes has decreased a little. Apart from the early 1970s, taxes on self-employed labour have usually been around

3.0% of GDP and thus somewhat above the Union average.

The relative importance of taxes on other factors of production is similar to other Member States of the Union. In the period 1970-79 the share of taxation of other factors of production as a % of GDP was around 6.0%; after 1980 the share of these taxes increased, peaking in 1987 and 1988 at 7.6% of GDP. In the late 1980s and early 1990s the share of these taxes in GDP and in total taxation was reduced.

In July 1993 a new tax on energy was introduced, levied on the consumption or use of fuels. The excise duties on mineral oils account for 3.3% of total taxation (1994). Moreover, in 1993 new eco-taxes on harmful products were introduced.

Developments since 1994

In December 1994 the programme law, which was part of a global plan by the government to stimulate employment, restore business competitiveness and ensure financial stability in the social security programme, reduced employers' social security contributions. The latest budgets have confirmed a number of pre-existing measures to reduce non-wage labour costs. In particular, there are some advantages (reductions in employers' social security contributions) for those self-employed who hire a first employee, for the hiring of long-term unemployed persons and for recognised firms hiring workers who are particularly difficult to place. However, the share of taxes on employed labour in GDP and in total taxation has only decreased moderately and the implicit tax rate on employed labour has slightly increased.

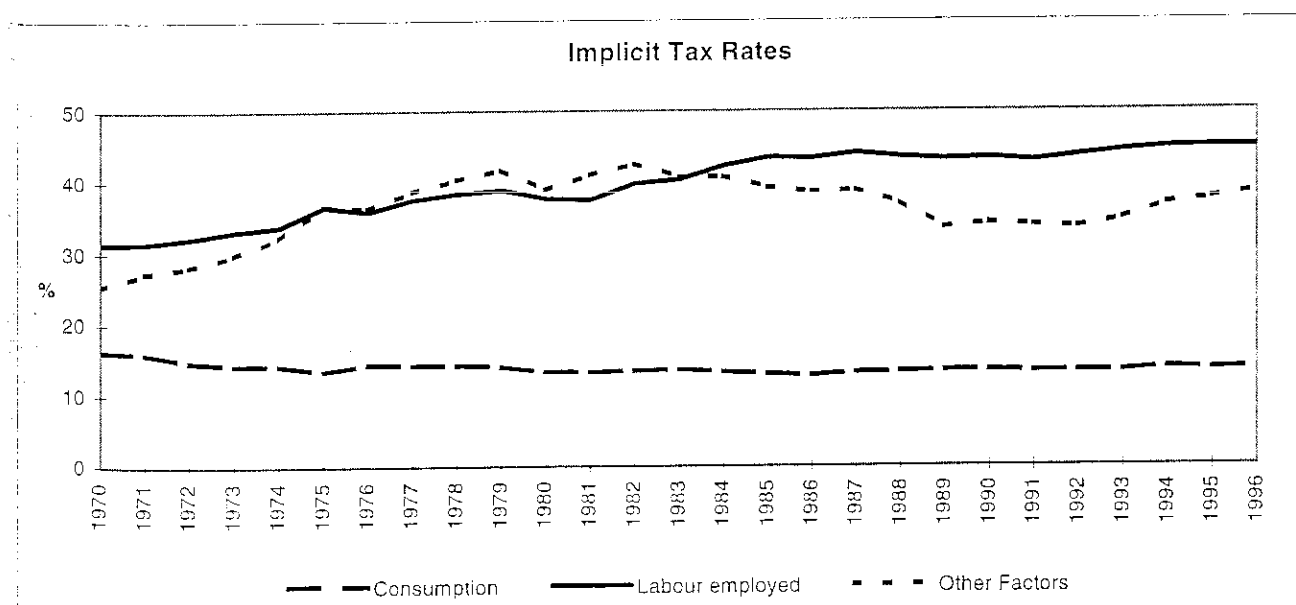
Over recent years withholding tax on interest has been increased from 10% to 15% and a temporary surcharge on personal and corporate income tax has been introduced. In particular a new compensatory tax based on the existing car registration tax rates has been brought in. The implicit tax rate on other factors of production has significantly been increased since 1993.

The standard rate of VAT has been increased, as well as excise duties on tobacco and mineral oils. There has been only a moderate increase (by 0.5 percentage point) in the implicit tax rate of consumption.

A new subsidy to additional employment has recently been introduced and will soon come into effect. It cuts the rate of contributions which are paid by employers if new workers are engaged.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	13.2	11.7	12.2	12.2	12.2	12.1	12.1	12.4	12.7	12.3	12.8
VAT	0.0	6.5	7.3	7.2	7.0	7.0	6.8	6.8	7.1	6.8	6.9
Excise duties	2.9	3.3	3.0	2.9	2.8	2.8	2.9	2.9	3.0	2.9	3.0
others	10.3	1.8	2.0	2.1	2.4	2.3	2.4	2.7	2.7	2.6	2.9
Direct taxes, incl.	11.8	17.0	18.6	19.7	17.1	16.7	16.6	16.7	18.0	18.4	18.4
Personal income	8.9	13.6	15.6	16.8	14.3	13.9	14.1	13.8	14.8	14.8	14.6
Corporate income	2.4	3.0	2.5	2.6	2.4	2.4	2.1	2.4	2.7	3.0	3.1
Social Contributions	11.1	13.5	13.2	15.3	15.0	15.5	15.8	16.1	15.6	15.5	15.2
employers'	7.0	8.6	8.4	8.9	9.3	9.7	9.7	9.7	9.3	9.3	9.1
employees' ^(a)	3.2	3.8	3.8	4.9	4.6	4.6	4.6	4.8	4.7	4.7	4.6
self-employed ^(a)	0.8	1.1	1.0	1.5	1.1	1.3	1.5	1.5	1.5	1.5	1.5
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	23.7	26.6	28.2	28.6	26.3	25.8	25.8	26.1	26.6	26.3	26.6
Local Government	1.8	2.0	1.8	2.3	1.9	2.1	2.1	2.0	2.2	2.4	2.4
Social Sec. Funds	10.6	13.0	12.8	15.0	14.8	15.2	15.4	15.9	16.4	16.4	16.3
EC Institutions	0.0	0.6	1.2	1.2	1.3	1.3	1.2	1.1	1.2	1.1	1.0
C. Structure according to the Economic Function as % of GDP											
Consumption	11.9	10.4	10.9	10.8	10.4	10.5	10.4	10.4	10.8	10.5	10.6
Labour	17.4	23.9	25.3	27.2	25.2	25.6	26.2	26.4	26.5	26.4	26.1
employed	15.6	21.2	22.4	23.9	22.4	22.7	23.2	23.4	23.4	23.3	22.9
self-employed	1.8	2.7	2.9	3.3	2.8	2.8	3.0	3.0	3.1	3.1	3.2
Other Factors	5.8	6.2	6.1	7.4	7.1	6.6	6.2	6.5	7.1	7.5	7.8
Transfers	1.0	1.6	1.8	1.8	1.6	1.7	1.8	1.9	2.0	1.9	1.8
Total	36.1	42.2	44.0	47.2	44.3	44.3	44.5	45.2	46.3	46.3	46.3
of which energy	1.8	1.6	1.3	1.1	1.2	1.3	1.4	1.5	1.6	1.6	1.6
of which environm.	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.6	0.6
D. Implicit Tax Rates											
Consumption	16.2	13.4	13.3	12.9	13.4	13.3	13.3	13.3	13.8	13.5	13.7
Labour employed	31.3	36.6	37.7	43.4	43.3	42.9	43.7	44.3	44.8	44.9	44.8
Other Factors	25.3	36.7	39.0	39.2	34.2	33.9	33.6	34.7	36.8	37.5	38.6

(^a) Including social security contributions by recipients of transfer payments.



In 1996 the level of aggregate taxation in Denmark was the second highest in the EU (53.1% of GDP).

Denmark relies mainly on direct taxation (61.1% of total taxation) and indirect taxation (35.7% of total taxation). Social security contributions only account for 3.2% of total taxation, as social expenditures are mainly financed via the general budget. The most important direct taxes are taxes on personal income, which account for more than three quarters of the total direct taxes. The revenues from VAT account for 55%, excise duties for 31% of total indirect taxes.

Denmark is divided into three administrative levels: central government, counties (amter) and municipalities (kommuner). In 1996, counties and municipalities received taxes equal to 17.6% of GDP or 33.1% of total taxation.

The functional structure of taxation 1970-1993

Denmark has the highest VAT rate in the Union (standard rate 25%, no reduced rate) and there are relatively high energy and environmental taxes, mainly paid by households. Consequently, the share of taxes on consumption as a proportion of GDP (15.2% in 1993) and the implicit tax rate on consumption (19.4% in 1993) are the highest in the EU. The relative importance of consumption taxes has however diminished since 1970.

Personal income tax is levied on the income of employed and self-employed persons, on social transfers and on capital income. Therefore, for the period since 1992, personal income tax is divided amongst the categories employed labour, self-employed labour, capital and transfers, using information from the Danish Ministry of Taxation. The split for the years before 1992 was estimated on the basis of the recent data.

From 1972 until 1977 the trend of taxes on employed labour was declining, falling to 19.8% of GDP in 1977. Taxation increased again in the following years to a maximum of 25.7% of GDP in 1993. Measured as a share of total taxation, taxes on employed labour have remained fairly stable during the period 1970-93 at a level somewhat below 50%. The implicit tax rate on employed labour increased from 34.7% in 1970 to 41.1% in 1974 and thereafter decreased to 35.4% in 1977. Since then it has increased gradually up to 46.9% in 1993.

Taxes on other factors of production than labour amounted between 2 and 3% of GDP in the period 1970 to 1983. This figure then increased to 4.5% in 1986. Thereafter, the GDP share decreased again: the level in 1993 was 3.5% of GDP (the corporation tax rate was reduced from 50% in 1990 to 34% in 1992). The ITR on other factors of production, which

includes taxes on self-employed persons, increased from 21.5% in 1970 to a maximum of 51.9% in 1987. Since then the trend has been downward.

Taxes on transfers consist of the part of personal income tax and the church tax that can be attributed to transfers. As a percentage of GDP, such taxes have shown an upward trend during the whole period. In 1993, their level was 4% of GDP.

Taxes on energy have increased since 1970 to a level of 2.1% of GDP in 1993. These taxes peaked in 1987 at a level of 2.6% of GDP because Denmark raised the mineral oil taxes when the international oil price fell, in order to maintain the consumer price. Environmental taxes have constantly been at a level higher than the EU average, mainly because of the relatively high taxes on motor vehicles. In 1993 their level was 1.6% of GDP or 3.1% of total taxation.

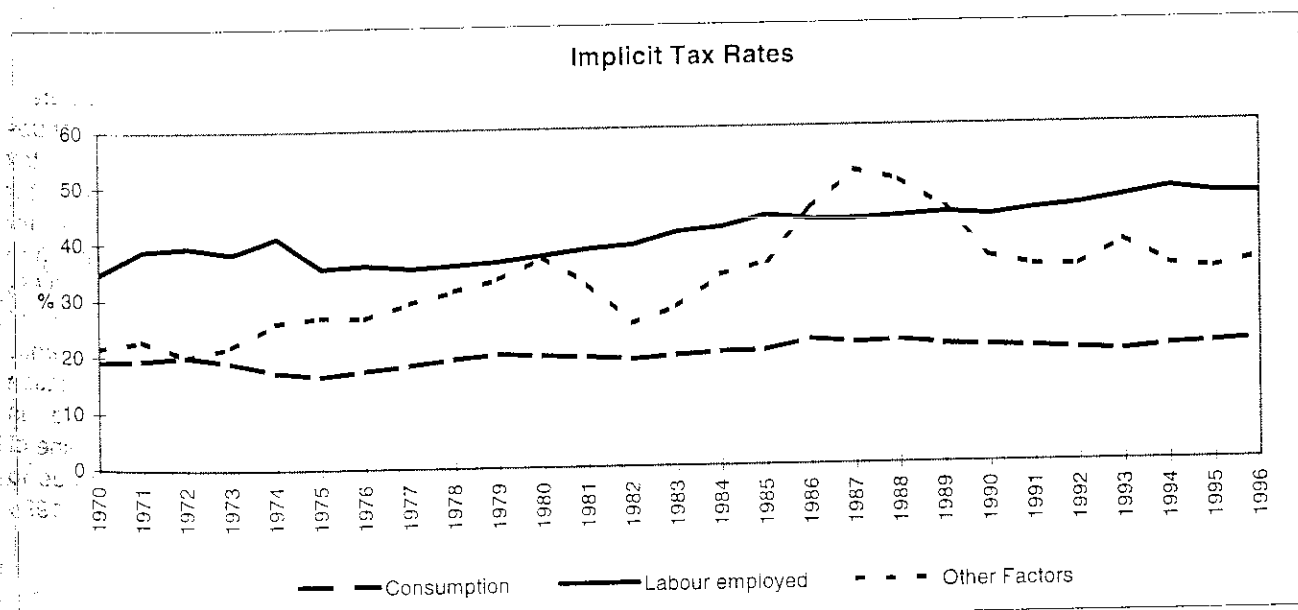
Developments since 1994

It is difficult to compare the current situation with the years before 1993. From 1994 an increasing part of pensions and social assistance became liable to taxation, and at the same time transfers were increased ("grossification"). According to the Danish Government this increased the tax burden by roughly 2% of GDP. In 1994 a general tax reform was introduced, aimed at reducing marginal income taxes, broadening tax bases and increasing "green" taxes. The reform, which was slightly underfinanced until 1996 as part of an expansive fiscal policy, will have full effect from 1998.

The implicit tax rate on employed labour, after increasing to 48.3% in 1994, went down to 47.3% in 1995 and 47.1% in 1996. Measured as a percentage of GDP, the taxation of employed labour decreased slightly, from 25.7% in 1993 to 25.5% in 1996. This reflects the fact that the growth in compensation of employees was slower than the growth in GDP in the period 1993-1996. The ITR on consumption increased gradually up to 21.2 in 1996. The ITR on other factors of production was reduced to 34.6% in 1994 and 33.7% in 1995, while it increased to 35.8% in 1996. This development is not fully reflected in the GDP shares since the net operating surplus of the economy increased by 26.8% from 1993 to 1996 while GDP increased only by 19.2%.

From 1996 on there has been a gradual tightening of fiscal policy, and from 1997 an austerity package was introduced to cool the overheated economy, due to a faster than expected growth and a rise in personal spending. Measures included an increase in the contributions to the compulsory pension scheme for 1998 and higher stamp duties on supplementary housing loans (from 1% to 5%).

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	17.3	15.6	18.7	18.4	18.1	17.8	17.7	17.9	18.6	18.5	19.0
VAT	7.6	7.1	10.1	9.8	9.2	9.1	10.0	10.0	10.3	10.2	10.4
Excise duties	6.5	5.8	5.8	6.1	5.3	5.2	5.1	5.0	5.5	5.8	5.9
Others	3.2	2.8	2.7	2.4	3.6	3.5	2.5	2.9	2.8	2.6	2.6
Direct taxes, incl.	21.5	24.7	26.1	28.8	30.1	30.5	30.9	31.8	32.8	32.4	32.5
Personal income	20.1	23.0	24.1	25.1	26.8	27.3	27.5	27.6	25.9	25.1	24.4
Corporate income	1.1	1.3	1.5	3.2	2.8	2.8	3.0	3.8	3.6	3.5	3.8
Social Contributions	1.7	0.6	0.8	1.9	1.6	1.5	1.6	1.7	1.7	1.7	1.7
employers'	0.4	0.3	0.3	0.9	0.3	0.3	0.3	0.3	0.3	0.3	0.4
employees'	1.2	0.3	0.5	1.0	1.2	1.2	1.3	1.3	1.3	1.3	1.3
self-employed	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	29.6	27.8	30.5	33.0	32.0	32.0	32.1	33.1	34.2	33.5	33.1
Local Government	9.3	12.3	13.7	13.9	15.3	15.4	15.6	15.8	16.4	16.6	17.6
Social Sec. Funds	1.6	0.5	0.6	1.2	1.5	1.5	1.6	1.6	1.7	1.6	1.7
EC Institutions	0.0	0.3	0.8	1.0	0.9	1.0	0.9	0.8	0.8	0.8	0.7
C. Structure according to the Economic Function as % of GDP											
Consumption	14.8	13.2	16.3	16.2	15.8	15.6	15.4	15.2	16.1	16.2	16.6
Labour	20.7	22.6	23.8	26.4	27.3	27.8	28.1	28.6	29.0	28.6	28.3
employed	18.7	20.2	21.3	23.8	24.6	25.0	25.3	25.7	26.0	25.7	25.5
self-employed	2.0	2.4	2.5	2.6	2.7	2.8	2.8	2.9	3.0	2.9	2.8
Other Factors	2.2	2.2	2.4	3.3	2.8	2.6	2.7	3.5	3.0	3.0	3.5
Transfers	2.7	3.0	3.2	3.2	3.8	3.9	3.9	4.0	5.1	4.9	4.7
Total	40.4	40.9	45.6	49.1	49.7	49.9	50.2	51.3	53.1	52.6	53.1
of which energy	1.2	0.9	1.8	1.3	1.8	1.8	1.9	2.1	2.1	2.3	2.4
of which environm.	2.1	2.0	1.6	2.4	1.7	1.8	1.7	1.6	2.2	2.3	2.4
D. Implicit Tax Rates											
Consumption	19.1	16.5	19.7	20.2	20.6	20.3	19.8	19.4	20.3	20.6	21.2
Labour employed	34.7	35.6	37.5	44.2	43.8	44.8	45.5	46.9	48.3	47.3	47.1
Other Factors	21.5	27.0	37.1	35.9	36.4	34.7	34.6	39.0	34.6	33.7	35.8



In 1996 the level of aggregate taxation in Germany was 42.0%, only 0.3 percentage point below the Union average. Social security contributions, which are paid in equal parts by employers and employees, are the most important category of revenues (44.6% of total taxation).

The indirect tax/GDP ratio (12.7%) and the direct tax/GDP ratio (10.5%) are among the lowest in the Union. The most important direct tax is the personal income tax (including withholding taxes on wages, dividends and interest). The most important indirect taxes are VAT (53% of indirect taxes) and excise duties (24% of indirect taxes).

Germany is a federal state and the major part of the tax revenues, in particular income tax, corporation tax and VAT, is divided between the three levels of government : Bund (federal State), Länder (States) which together form the central level of government and Gemeinden (local authorities). In 1996 the central level received 47.2% of total tax revenues and local authorities 6.3%. Both shares have been significantly decreased since 1970 due to a strong increase of receipts of social security funds (from 32.5% of total taxation in 1970 to 44.6% in 1996).

The functional structure of taxation 1970-1993

The main changes in the tax structure in Germany occurred in the years 1970 to 1977 and — not least as a consequence of unification — since 1990. From 1970 to 1977 the overall level of taxation increased on average by almost one percentage point per year from 35.7% to 42.1%. From 1977 to the early 1990s the share of taxes in GDP remained stable (around 41.5%), as did the tax structure.

In comparison with other Member States the shares of taxes on consumption in GDP and total taxation have always been relatively low, thanks to the low VAT (standard rate as of 1 April 1998: 16%). Between 1970 and 1977 the share of taxes on consumption in total taxation declined from 29.8% to 22.8%. Between 1978 and 1990 the level of taxes on consumption stayed relatively stable. Since then it has increased again as a result of a rise in the VAT and increases in excise duty on mineral oil and the tax on motor vehicles.

Because of high social security contributions the share of taxes on employed labour in total taxation is among the highest in the Union. Between 1970 and 1977 the taxation of employed labour as a % of GDP rose from 16.0% to 21.4%, the share in total taxation increased by 6 percentage points to 50.8% and the ITR on employed labour increased from 30.0% to 37.3%. In 1990 the last step of a major three-step tax reform (which introduced the linear

progressive income tax tariff, after measures reducing the progressiveness of the tariff in 1986 and 1988) reduced overall taxation by 1.8 percentage point of GDP to 39.5%. The effects of the tax reform are clearly visible in the taxation of employed labour: its GDP share decreased significantly by more than one point. Following unification social contributions were increased, also a "solidarity surcharge" of 7.5% on personal income tax and corporation tax to finance investment and social expenditure in the former GDR was introduced temporarily.

The share of taxes on other factors of production is below the Union average. The share of these taxes in total taxation was reduced between 1970 and 1993 from 14.2% to 10.7%, and the respective GDP shares are 5.1% and 4.5%.

The taxation of energy consists mainly in an excise duty on mineral oils; the shares are around 2% (GDP) and 4% (total taxation). The taxation of environmental use is more or less confined to taxes on motor vehicles, which account for roughly half a percentage point of GDP and 1.5% of total taxation, also slightly less than the Union average. There have been no significant quantitative changes in the taxation of energy and environmental use.

Developments since 1994

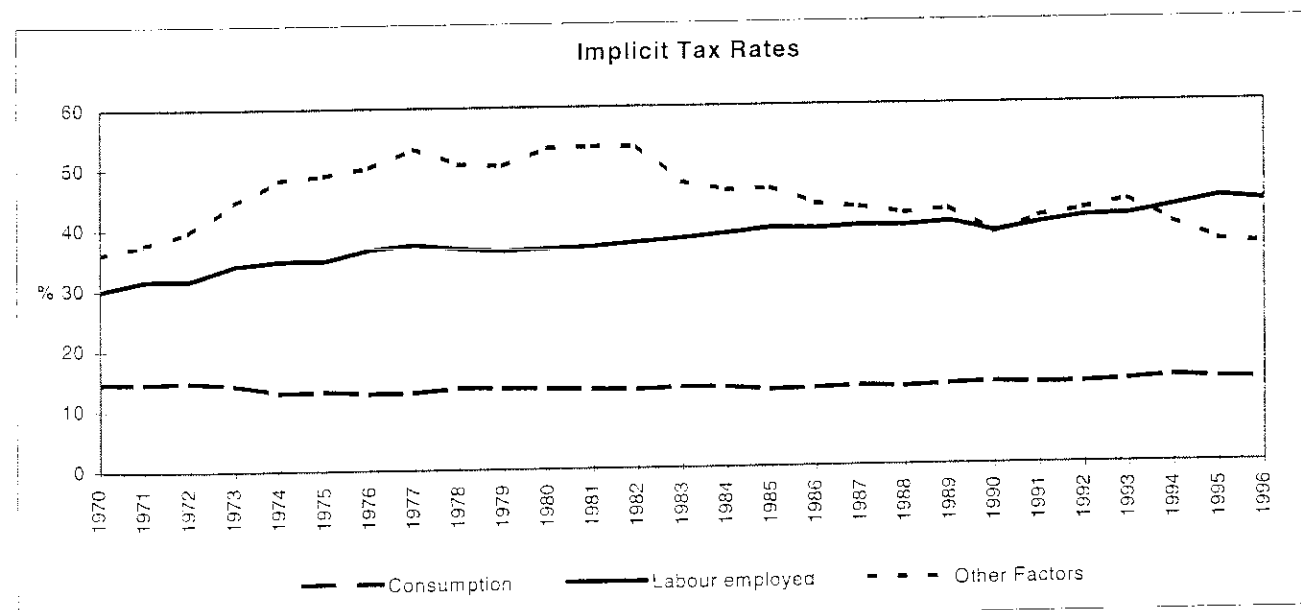
In 1995 the tax burden decreased by 1.5 percentage point of GDP but rose again in 1996 to the former level of 53.1%.

After a temporary increase in taxes in 1995 which was mainly a result of the reintroduction of the solidarity surcharge taxes on employed labour fell again in 1996 to 23.3% of GDP (55.4% of total taxation). The same development is reflected in the implicit tax rate on labour which increased from 42.5% in 1994 to 44.0% in 1995 and fell again in 1996 to 43.3%.

Between 1994 and 1996 a significant fall in (declared) personal income tax was offset by higher revenues from corporation tax (although corporation tax rates were lowered from 50% to 45% for undistributed profits and from 36% to 30% for distributed profits in 1994) and wealth taxes (the tax on private property was increased from 0.5% to 1% of net wealth as from 1 January 1995, at the same time the tax allowance were significantly increased). No significant changes in the taxation of other factors of production is reflected in the GDP or total taxation ratios. The drastic decline of the ITR on other factors of production is also due to strong expansions of the tax base in 1994 and 1995.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	13.2	12.7	13.1	12.6	12.4	12.5	12.6	12.9	13.3	12.9	12.7
VAT	5.9	5.6	6.6	6.4	6.4	6.4	6.5	6.9	7.1	6.8	6.7
Excise duties	3.4	3.6	3.2	3.0	2.8	3.1	3.1	3.0	3.1	3.0	3.0
others	3.8	3.5	3.4	3.2	3.2	3.0	3.1	3.1	3.2	3.1	3.0
Direct taxes, incl.	10.9	12.1	12.8	12.7	11.3	11.7	12.0	11.6	11.1	11.4	10.5
Personal income	8.2	10.1	10.4	9.9	8.9	9.5	9.8	9.3	9.0	9.3	8.2
Corporate income	1.7	1.3	1.8	2.3	1.8	1.6	1.5	1.7	1.6	1.6	1.7
Social Contributions	11.6	15.0	15.6	16.3	15.8	17.0	17.3	17.8	18.1	18.3	18.7
employers'	5.4	6.9	7.3	7.5	7.3	7.8	7.9	8.0	8.1	8.1	8.2
employees'	4.9	5.7	6.1	6.4	6.3	6.7	6.9	6.9	7.0	7.1	7.2
self-employed	1.4	2.4	2.2	2.4	2.3	2.4	2.5	2.9	3.0	3.1	3.4
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	21.5	21.3	21.8	21.2	19.8	20.3	20.7	20.7	20.7	20.7	19.8
Local Government	2.6	3.0	3.3	3.2	3.0	2.8	2.9	2.9	2.8	2.7	2.6
Social Sec. Funds	11.6	15.0	15.6	16.3	15.8	17.0	17.3	17.8	18.1	18.3	18.7
EC Institutions	0.0	0.4	0.8	0.9	0.9	1.0	1.0	0.9	0.9	0.9	0.8
C. Structure according to the Economic Function as % of GDP											
Consumption	10.6	9.8	10.3	10.0	9.8	10.2	10.3	10.7	11.0	10.7	10.6
Labour	20.0	25.4	26.1	26.2	24.7	26.5	27.1	27.1	27.1	27.6	26.9
employed	16.0	20.1	21.4	22.1	20.9	22.5	23.1	23.1	23.3	23.9	23.3
self-employed	4.0	5.3	4.7	4.1	3.8	4.0	4.0	4.0	3.8	3.6	3.7
Other Factors	5.1	4.6	5.2	5.4	4.9	4.5	4.4	4.5	4.5	4.3	4.4
Total	35.7	39.8	41.6	41.6	39.5	41.2	41.9	42.3	42.6	42.6	42.0
of which energy	1.7	1.7	1.6	1.5	1.7	1.8	2.0	1.9	2.1	2.0	1.9
of which environm.	0.8	0.7	0.6	0.6	0.5	0.6	0.6	0.7	0.7	0.7	0.6
D. Implicit Tax Rates											
Consumption	14.5	13.1	13.3	12.6	13.5	13.3	13.4	13.7	14.3	13.9	13.7
Labour employed	30.0	34.9	36.5	39.5	38.5	39.9	40.9	41.1	42.5	44.0	43.3
Other Factors	36.0	48.9	53.2	46.1	38.3	41.0	42.1	43.7	39.8	36.8	36.1

Note: The New Länder (States) are included from 1991 onwards.



In 1994 the level of aggregate taxation in Greece was 31.6% of GDP, around 10 percentage points below the Union average and thus the lowest in the EU.

Because of a lack of unified and comparable data the following paragraphs are based to a large extent on estimates by the Commission. According to these estimates indirect taxes are the most important category of revenues, constituting 47% of total taxation (14.8% of GDP) in 1994. No other State in the Union depends to the same extent on indirect taxation to finance its expenses. VAT accounts for around 46% and excise duties for 13.5% of the total indirect taxes. Unlike many other countries, Greece raises a substantial part of its revenues in the form of indirect taxes other than VAT and excise duties. In 1994, these taxes (for example, taxes on bank transactions, taxes on capital goods transactions) represented 40.6% of total indirect taxation (6.0% of GDP).

The direct tax/GDP ratio in 1994 (7.1%) was 5.5 percentage points below the Union average; it is the lowest in the Union. The most important direct taxes are taxes on personal income (raising around 66% of total direct taxes).

Central government receives by far the largest share of tax revenues in Greece. According to the estimates central government receives almost 70 % of total taxation, social security funds around 30% and local government only 1%.

The functional structure of taxation 1985-1993

The overall tax level increased from 28.5% to 30.8% of GDP over the period 1989-1993, with no more major peaks but a relatively steady growth rate of around half a percentage point per year (the major increase which occurred in 1989, when the overall tax level grew by almost 7 percentage points compared to the previous year, was a statistical consequence of the revision of the Greek National Accounts which for the first time included social security contributions in the data).

The share of taxes on consumption in GDP increased from 9.1% in 1985 to 12.8% in 1993. It was in general around two percentage points above the EU average, but not quite the highest in the EU. Because of the comparatively low overall level of taxation, however, this GDP share corresponded to a share in total taxation that was well above the Union average

and the highest in the EU. Taxation of consumption accounted for 44% of total taxation in 1985. It peaked in 87-88 due to major increases in revenues from VAT and general turnover taxes. Hereafter, the share decreased (not least due to the inclusion of social security contributions in the tax statistics) and stabilised to a level of around 41% of total taxation (except for 1992, when the share was 43.7%).

Taxation on labour employed was among the lowest in the EU, even after the inclusion of social security contributions in the accounts from 1989 onwards. Taxes on labour accounted for slightly less than 4% of GDP during the period 1985-1988. This share increased to 12% in 1989, stabilised at that level until it increased again to 13.6% in 1993. The share of taxes on labour in total taxation was around 42% in the period 1989-1991, decreased in 1992 and increased again in 1993 to around 44%, approaching the Union average but still below it. Since 1989, the year of the inclusion of social security contributions, the implicit tax rate on employed labour has shown a rising trend. It went up from 34.2% in 1989 to 42.9% in 1993.

During the time for which data are available, the trend of the taxation of other factors of production than labour has been downward. The share in GDP diminished from 7.6% in 1985 to 4.5% in 1993. The sharpest decrease in the implicit rate of taxation of other factors of production took place in 1987 when receipts from stamp duties more than halved.

The taxation of energy consists of a tax on petroleum, petroleum products, lubricants and gas. Its trend over time shows some strong fluctuations, but in general the share of GDP seems to be slightly below the Union average. Environmental taxation consists mainly of the motor vehicle duty and the car registration fee. Environmental taxes raised around 0.5% of GDP in 1988-1990, increased slightly in 1991 to decrease thereafter and stabilise at 0.4%.

Developments since 1994

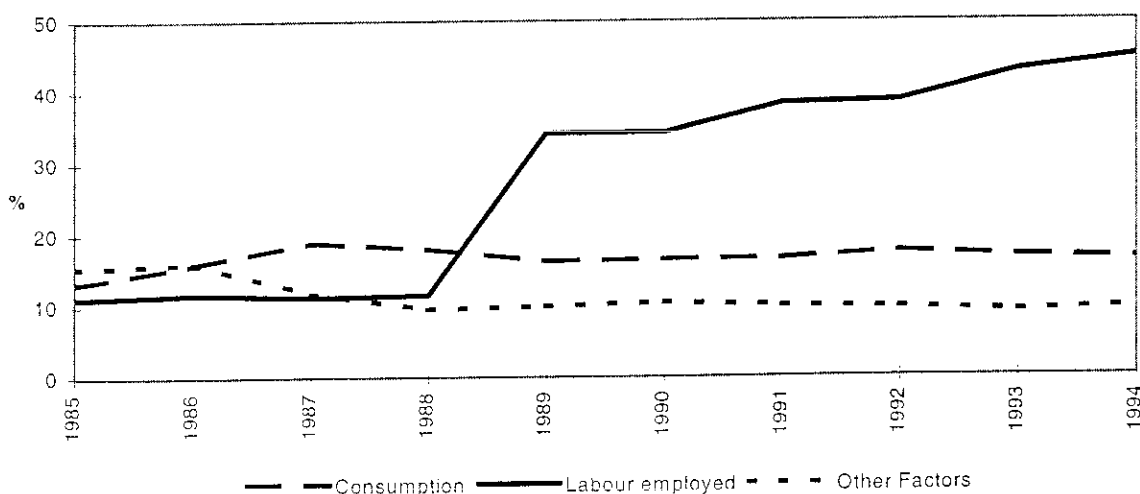
It is estimated that the taxation on consumption (i.e. the implicit tax rate on consumption) remained fairly stable in 1994. According to the available aggregate data, an increase in the implicit tax rate on employed labour of around 2 percentage points took place. The implicit tax rate on other factors of production (than labour) is also estimated to have increased slightly.

	1985	1986	1987	1988	1989	1990 ^(b)	1991 ^(b)	1992 ^(b)	1993 ^(b)	1994 ^(b)
A. Evolution and Structure as % of GDP										
Indirect taxes	14.9	17.0	17.2	15.4	14.4	14.8	14.8	15.7	15.2	14.8
VAT	0.0	0.0	6.6	6.5	6.6	7.3	7.1	7.3	6.8	6.8
Excise duties	4.3	6.2	4.5	4.2	3.3	3.1	2.0	2.1	2.1	2.0
others	10.7	10.8	6.0	4.7	4.5	4.4	5.6	6.3	6.3	6.0
Direct taxes, incl.	5.7	6.0	6.0	5.8	5.5	6.0	5.9	5.8	5.9	7.1
Personal income	4.3	4.4	4.2	4.3	3.8	3.9	3.9	3.7	3.9	4.7
Corporate income	1.0	1.3	1.5	1.2	1.3	1.7	1.7	1.6	1.7	2.0
Social Contrib. ^(a)	n.a.	n.a.	n.a.	n.a.	8.6	8.2	8.7	8.6	9.7	9.7
employers'	n.a.	n.a.	n.a.	n.a.	4.7	4.5	4.3	4.3	4.7	4.7
employees'	n.a.	n.a.	n.a.	n.a.	3.9	3.7	4.4	4.4	5.0	5.0
self-employed	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
B. Splitting by Receiving Administrative Level as % of GDP										
Central Government	18.6	20.5	21.2	19.5	18.1	20.5	22.3	22.3	21.4	n.a.
Local Government	0.5	0.5	0.5	0.5	0.4	n.a.	n.a.	n.a.	n.a.	n.a.
Social Sec. Funds ^(a)	1.1	0.9	0.7	0.7	9.2	8.8	8.5	9.3	n.a.	n.a.
EC Institutions	0.7	1.4	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9
C. Structure according to the Economic Function as % of GDP										
Consumption	9.1	11.2	13.7	12.8	11.7	12.1	12.1	13.2	12.8	12.5
Labour ^(a)	3.9	3.9	3.7	3.8	12.0	12.1	12.6	12.3	13.6	14.3
employed	3.9	3.9	3.7	3.8	12.0	12.1	12.6	12.3	13.6	14.3
self-employed	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Other Factors	7.6	8.0	5.8	4.7	4.8	4.8	4.7	4.7	4.5	4.8
Total ^(a)	20.6	23.1	23.2	21.3	28.5	29.0	29.4	30.1	30.8	31.6
of which energy	1.9	3.4	2.5	2.1	1.2	1.6	1.3	2.6	1.5	1.5
of which environm.	1.0	1.0	0.6	0.5	0.5	0.5	0.6	0.4	0.4	0.4
D. Implicit Tax Rates										
Consumption	13.1	15.9	19.0	18.0	16.3	16.5	16.6	17.6	16.9	16.6
Labour employed ^(a)	11.1	11.7	11.3	11.6	34.2	34.3	38.3	38.7	42.9	44.9
Other Factors	15.4	16.0	11.8	9.6	10.0	10.5	9.9	9.8	9.2	9.7

^(a) Social Contributions only included from 1989 onwards. No figures available for self-employed.

^(b) Estimated with the help of data from the Ministry of National Economy of Greece.

Implicit Tax Rates



In 1996 the level of aggregate taxation in Spain was 35.5%, which was almost seven percentage points below the EU average and the third lowest in the EU. Social security contributions, which are mainly paid by the employers (70% of total social contributions), are the most important category of revenues (36.4% of total taxation).

Spain has the lowest indirect tax/GDP ratio (10.8%) of the Union and a lower than average direct tax/GDP ratio (11.8%). VAT accounts for 52.7% and excise duties for 26.8% of indirect taxation. The most important direct taxes are taxes on personal income (71% of total direct taxes). Their base is defined as the sum of income from wages and salaries, movable and immovable property, self-employed activities and capital gains. A withholding tax on wages and incomes from movable property is generally levied.

With the 1978 Constitution, Spain became an autonomous State; its tax revenues are divided among the three levels of government: central, autonomous community and local authorities. The central government is entitled to the corporate income tax, personal income tax, VAT and excise duties. Autonomous communities receive since 1984 the wealth tax, the gifts and inheritance tax as well as other residual indirect taxes. Since 1997 they also receive 15% of the revenues from personal income tax. Municipalities receive the revenues from taxes on land, capital gains, cars, economic activities and immovable property.

The functional structure of taxation 1980-1993

The effects of the 1978 direct taxation reform became visible during the 1980s when the overall level of taxation increased by almost 10 percentage points, from 25.6% of GDP in 1980 to 35.2% in 1989. All factors of production suffered an increase of taxation. However the tendencies were not the same for all factors: the taxation on employed labour increased continuously from 14.7% of GDP in 1980 to 18.2% in 1993, while its share in total taxation declined by about 7.4 percentage points. The taxes on other factors of production increased by about 2 percentage points of GDP, while their share in total taxation remained stable.

Taxes on consumption in % of GDP increased significantly during the first half of the 1980s from 5.3% of GDP in 1980 to 9.8% in 1986. After 1986 their level remained relatively stable at around 9.7% of GDP. The reason for this can be found in Spain's accession to the Union, which led to VAT replacing a multiphase tax based on the final price of each production level. The level of taxes on consumption as a % of GDP or total taxation is the lowest among Members States. The low VAT standard rate (16%) implies an implicit tax rate on consumption

of 12.3% (1996) — the lowest in the Union. Although The continuous increases in the VAT standard rate from 12% to 16% and in excise duties on petrol, alcohol and tobacco, the share of consumption taxes as a % of total taxation has remained stable during the 1990's around 27%. Despite the aforementioned importance of social contributions the share of taxes on labour in total taxation is lower than the Union average. The taxation of employed labour measured as a % of GDP increased from 14.2% in 1986 to 18.2% in 1993. The share in total taxation, however, decreased from 57.4% in 1980 to 44.3% in 1989, even though it increased to 49.6% in 1996. The implicit tax rate on employed labour has increased by almost 10 percentage points between 1980 and 1993.

The Spanish GDP share of taxes on other factors of production increased during the 1980s from 4.8% in 1980 to 8.3% in 1989. However, the trend declined in the 1990s, falling to 6.7% in 1993, which was close to the Union average.

Energy taxes (mainly an excise duty on petrol) are lower than the Union average (1.9% of GDP or 5.2% of total taxation in 1994). Environmental taxes are somewhat higher than the average.

Developments since 1994

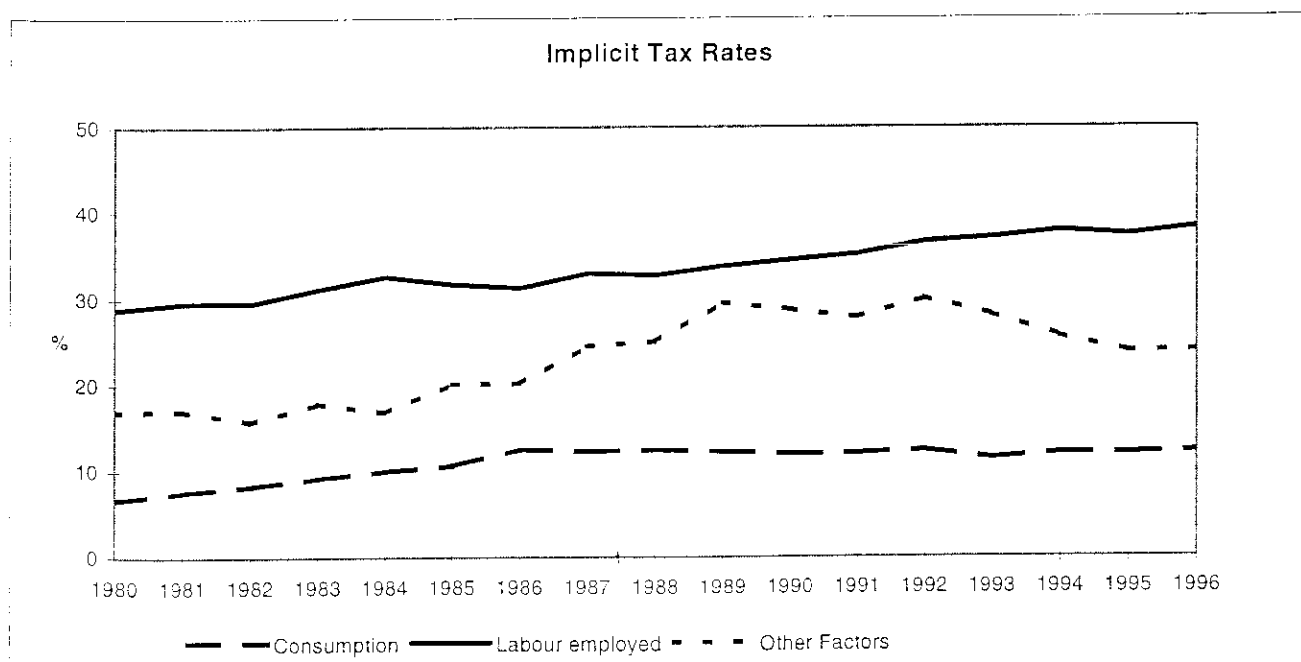
Several significant changes have occurred since 1994. The employers' social contributions were reduced and the tax burden was shifted to VAT. As a result employers' social contributions were reduced from 9.7% of GDP to 9.0 in 1996 and the tax burden on employed labour went down from 18.2% of GDP to 17.6%. Nevertheless, the implicit tax rate on labour has increased from 37.1 to 38.3%.

Concerning taxes on other factors of production (than labour), two changes must be mentioned. First the new corporate income tax law (December 1995) which seeks to define a tax base which is close to the results of profits and losses in accounting. Moreover a new more advantageous regime for SMEs and a new regime for holding companies have been previewed. The effects of the reform, however, will not be clearly seen until mid-1997. Second, the capital gains tax for individuals was reformed in June 1996: a fixed 20% rate is applied (once the investment has been maintained for two years) instead of the progressive tariff. The implicit tax rate on the other factors of production decreased between 1993 and 1996 by 4.1 percentage points to 24.0%.

A new autonomous communities financing regime has been approved. For the period 1997-2001, a 30% share of personal income tax can be directly attributed to the autonomous communities which operate a co-responsibility system.

	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995	1996 ^(a)
A. Evolution and Structure as % of GDP											
Indirect taxes	6.6	9.4	10.9	10.8	10.6	10.6	11.2	10.5	10.9	10.7	10.8
VAT	0.0	0.0	5.4	5.7	5.5	5.5	6.0	5.4	5.7	5.6	5.7
Excise duties	1.5	1.7	2.0	2.0	2.1	2.4	2.5	2.7	2.9	2.9	2.9
others	5.1	7.6	3.5	3.1	3.0	2.7	2.6	2.3	2.3	2.2	2.2
Direct taxes, incl.	7.1	8.6	10.6	12.2	12.2	12.1	12.6	12.1	11.6	11.6	11.8
Personal income	4.8	5.8	7.3	8.0	7.8	8.3	8.9	8.7	8.5	8.3	8.4
Corporate income	1.2	1.6	2.2	3.0	3.1	2.7	2.4	2.1	1.8	2.0	2.0
Social Contributions	11.8	11.9	11.8	12.1	12.5	12.7	13.5	13.8	13.5	12.6	12.9
employers'	9.3	8.4	8.6	8.8	9.0	9.2	9.8	9.7	9.3	8.8	9.0
employees'	1.9	2.0	1.9	1.9	2.0	2.0	2.0	2.2	2.3	2.1	2.2
self-employed	0.7	1.5	1.3	1.4	1.5	1.6	1.7	1.9	2.0	1.8	1.7
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	11.3	13.9	17.1	18.6	17.6	17.5	18.3	17.0	17.1	17.0	17.4
Local Government	2.4	4.1	4.0	4.0	4.5	4.5	4.6	4.8	4.7	4.7	4.7
Social Sec. Funds	11.8	11.9	11.7	12.0	12.3	12.6	13.4	13.7	13.4	12.5	12.8
EC Institutions	0.0	0.0	0.6	0.6	0.8	0.9	1.0	1.0	0.8	0.7	0.7
C. Structure according to the Economic Function as % of GDP											
Consumption	5.3	8.4	9.7	9.6	9.4	9.5	10.0	9.3	9.7	9.5	9.7
Labour	15.5	16.4	16.7	17.4	18.2	19.0	19.9	20.5	20.2	19.3	19.6
employed	14.7	14.7	15.0	15.6	16.4	17.1	17.8	18.2	17.9	17.2	17.6
self-employed	0.8	1.7	1.7	1.8	1.8	1.9	2.1	2.3	2.3	2.1	2.0
Other Factors	4.8	5.1	6.9	8.3	7.7	7.0	7.3	6.7	6.2	6.1	6.2
Total	25.6	29.9	33.3	35.2	35.3	35.5	37.2	36.4	36.1	35.0	35.5
of which energy	n.a.	1.4	1.3	1.3	1.4	1.7	1.8	1.8	1.9	1.8	1.8
of which environm.	0.5	0.9	0.7	0.7	0.9	0.9	1.0	1.0	1.0	1.0	1.0
D. Implicit Tax Rates											
Consumption	6.7	10.7	12.5	12.2	12.0	12.1	12.4	11.5	12.1	12.0	12.3
Labour employed	28.8	31.8	32.7	33.8	34.5	35.2	36.6	37.1	37.9	37.4	38.3
Other Factors	17.0	20.2	25.1	29.5	28.7	27.8	30.1	28.1	25.6	23.8	24.0

(^a) Partly estimated.



In 1996 the level of aggregate taxation in France was 45.9% of GDP, 3.6 percentage points above the Union average. Social security contributions are the largest category of revenues (42.8% of total taxation).

The indirect tax/GDP ratio (15.6%) is 2.2 percentage points above the Union average; the direct tax/GDP ratio (10.6%) is 2.6 percentage points below the Union average. The revenue from VAT accounts for half of indirect taxes and the revenue from excise duties for a fifth.

In 1996 the share of central government was 44.6% of total taxation, consisting mainly of personal income tax, VAT and turnover taxes, excise duties and corporation tax. The share of local government was 10.3% of total taxation and consisted mainly of patent levies, property tax on developed property, tax on furnished accommodation and registration duties. The social security funds received 43.6% of total taxation, mainly social contributions but also receipts from solidarity tax on companies, tax levied by the association for the management of the employees' assets scheme (AGC) and taxes on services. In terms of total taxation the receipts of central government have been decreasing over the years whereas the receipts of local government and social security funds have been increasing.

The functional structure of taxation 1970-1993

The taxation on consumption slightly but steadily decreased from 12.8% of GDP in 1970, 1.7 percentage points above the Union average, to 11.0% in 1993, which was just the Union average in that year. The share of taxes on consumption in total taxes also fell substantially, from 36.5% in 1970 to 24.9% in 1993, because the revenues from VAT and excise duties were growing slower than total taxation. The implicit tax rate on consumption was generally stable but slowly declined from 17.6% in 1970 to 13.6% in 1993 which was slightly below the European average.

Between 1970 and 1993 the share of social contributions as a % of GDP increased by 7 percentage points and finally was the highest in the Union. As in many other countries the increase mainly took place in the 1970s. Despite the high share of social security contributions taxes on employed labour (23.3% of GDP, 52.8% of total taxation) were lower in France in 1993 than in many other Member States, although they still exceeded the European average by 2.3 percentage points of GDP. The implicit tax rate on employed labour increased steadily from 30.5% in 1970 to 43.9% in 1993, the magnitude of the increase was in line with the European average.

Taxation of other factors of production than labour (measured by the implicit tax rate) fluctuated several

times between 1970 to 1994 with movements in the business cycles (changes in the tax base, the net operating surplus of the economy). Until 1984 the general trend of the implicit tax rate on other factors of production was rising. In the second half of the 1980s it started to decline slightly. The most recent major change took place in 1992 when the implicit tax rate on other factors of production fell from 46.0% in 1991 to 44.1% and the taxation of other factors of production as a percentage of total taxation fell from 18.4% to 17.6%. This was caused by a reduction in corporate taxation which was so big that it overcompensated for the increase in capital taxes which occurred at the same time.

The taxation of energy consists mainly of the inland duty on petroleum products. Its shares of GDP (1.9% in 1993) and of total taxation (4.4% in 1993) were somewhat lower than the Union average. Environmental taxation consists mostly of taxes on domestic refuse removal and motor vehicle duty paid by households. It accounted for 0.5% of GDP and 1.1% of total taxation in 1994; these shares were also below the EU average.

Developments since 1994

In general, the trends of taxation have increased since 1994.

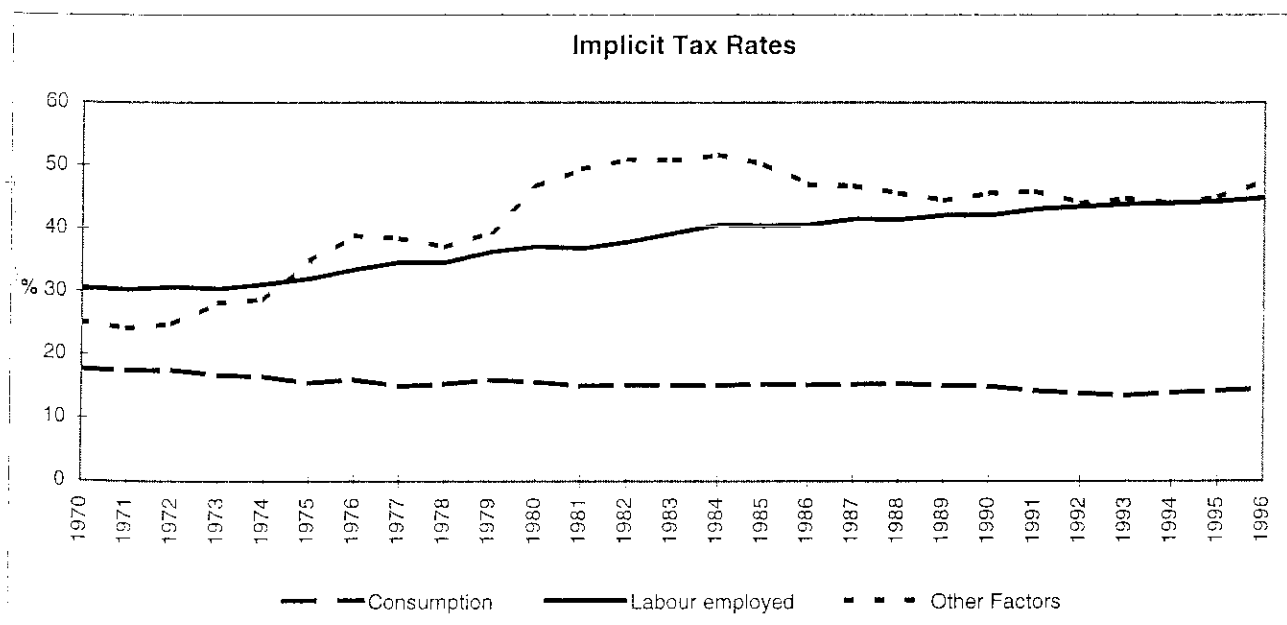
The implicit tax rate on consumption increased slightly from 14.0% in 1994 to 14.6% in 1996, owing to a moderate increase in VAT, and is now somewhat above the European average. Consumption taxes as a % of GDP have increased from 11.2% in 1994 to 11.8% in 1996 which is also just above the EU average. The share of consumption in total taxes increased from 25.4% in 1994 to 25.6% in 1996 which was slightly below the Union average.

The implicit tax rate on labour employed continued its steady increase. The implicit tax rate on employed labour in 1996 (44.9%) was 2.3 percentage points above the EU average. The share of labour employed in total taxation, however, fell from 51.9% in 1994 to 51.7% in 1995 and 51.2% in 1996, while the respective GDP-ratios increased by half a percentage point.

The total taxation share of other factors of production increased slightly from 17.9 in 1994 to 18.0% in 1995 and 18.2 in 1996. The GDP shares grew from 7.9% to 8.1 and 8.4% as a result of an increase in corporation tax and capital taxes.

The taxation of energy as % of GDP decreased in 1995 to 2.0%. Environmental taxes stayed at 0.5% of GDP in 1995 and increased to 0.6% in 1996 which is also slightly below the EU average.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	15.0	14.5	15.3	15.8	15.1	14.7	14.5	14.7	15.0	15.1	15.6
VAT	8.9	8.5	8.6	8.6	8.0	7.6	7.5	7.3	7.4	7.5	7.8
Excise duties	2.9	2.6	2.8	3.0	2.8	2.8	2.8	2.9	3.1	3.1	3.1
others	3.2	3.4	3.9	4.2	4.3	4.3	4.3	4.5	4.5	4.5	4.7
Direct taxes, incl.	7.3	7.4	8.6	9.4	9.3	10.0	9.7	9.7	10.0	10.2	10.6
Personal income	4.5	4.7	5.6	6.4	6.0	6.8	7.0	7.3	7.4	7.4	7.9
Corporate income	2.2	1.9	2.1	2.0	2.4	2.0	1.7	1.6	1.8	1.9	1.8
Social Contributions	12.7	15.0	17.8	19.3	19.3	19.3	19.5	19.7	19.2	19.4	19.7
employers'	9.3	10.8	11.9	12.5	11.9	11.9	12.0	12.1	11.8	12.0	12.1
employees'	2.4	3.2	4.6	5.2	5.8	5.7	5.9	6.0	5.9	5.9	6.0
self-employed	1.0	1.0	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.6
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	20.4	18.9	20.3	20.5	19.5	19.5	19.2	19.1	19.6	20.0	20.5
Local Government	2.1	2.8	3.0	3.9	4.1	4.1	4.1	4.4	4.5	4.4	4.7
Social Sec. Funds	12.6	15.0	17.8	19.3	19.3	19.3	19.5	19.8	19.3	19.5	20.0
EC Institutions	0.0	0.2	0.6	0.8	0.9	1.0	0.9	0.8	0.8	0.8	0.7
C. Structure according to the Economic Function as % of GDP											
Consumption	12.8	11.7	12.1	12.3	11.6	11.2	11.0	11.0	11.2	11.4	11.8
Labour	16.4	18.9	22.6	24.3	23.9	24.7	25.0	25.4	25.0	25.3	25.8
employed	15.1	17.5	20.8	22.2	21.9	22.5	22.9	23.3	22.9	23.1	23.5
self-employed	1.4	1.4	1.8	2.1	2.1	2.2	2.2	2.2	2.1	2.1	2.3
Other Factors	5.8	6.4	7.0	7.8	8.2	8.1	7.7	7.7	7.9	8.1	8.4
Total	35.1	36.9	41.7	44.5	43.7	44.0	43.7	44.1	44.2	44.7	45.9
of which energy	1.8	1.4	1.8	2.0	1.9	1.9	1.8	1.9	2.1	2.0	2.0
of which environm.	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6
D. Implicit Tax Rates											
Consumption	17.6	15.5	15.7	15.3	15.0	14.3	13.9	13.6	14.0	14.3	14.6
Labour employed	30.5	32.1	37.2	40.4	42.2	43.1	43.5	43.9	44.1	44.4	44.9
Other Factors	25.2	34.9	46.7	50.1	45.6	46.0	44.1	44.8	44.0	45.1	47.6



In 1996 the level of aggregate taxation in Ireland was 33.3%, which was below the Union average of 42.3% and the second lowest in the EU.

In 1996, both direct and indirect taxation produced broadly similar tax takes, whereas in previous years indirect taxation had the larger share. In 1996, they each accounted for 14.3% of GDP, and around 43% of total taxation. Whilst the share of both these items, compared to others in the Union, were relatively high, the share of taxation accounted for by social contributions was at 4.7%, significantly lower than the Union average of 15.3%. Revenues from corporate income — 3.5% of GDP — were higher than the EU average of 2.6%.

Ireland has a centralised administrative structure. The share of local taxes in Ireland is among the lowest in the EU and the only separate source of revenue of local authorities is rates on industrial and commercial property.

The functional structure of taxation 1970-1993

This period is marked by a simplification of the tax system, reduction of income tax and the introduction of measures to stimulate enterprise. From 1970 to 1985 the share of taxes in GDP increased (from 31.6% in 1970 to 38.9% in 1985). It remained at around 36% from 1991 to 1993.

Taxes on consumption as a percentage of GDP are higher than the Union average. In that period the share of taxes on consumption as a % of GDP has declined from 16% of GDP to 13.2%, due to reductions in the higher rates of VAT as part of the Union's tax harmonisation and the curtailment of increases in excise. This development was reflected in the percentage of consumption taxes in total taxation which dropped from 50.6% to 36.6% because labour taxes increased more quickly and therefore accounted for a higher share of total taxation. The implicit tax rate on consumption, however, remained more or less stable (19.1% in 1970 and 18.2% in 1993). The 1996 figure (18.9%) remains considerably higher than the European average of 14.4%.

Taxes on employed labour as a % of GDP are well below the Union average, being 15.2% in 1993 compared with the Union average of 20.9%. Taxes on employed labour as a percentage of total taxation (42.2%) were similarly below the Union average of 50.6% in 1993. This is due mainly to the low level of social security contributions. As in most other Member States, these taxes increased as a percentage of GDP from 1970 when they amounted to 8.4%. Recent years have been marked by steps to reduce income tax and social security contributions. The share of other taxes of production as a

percentage of GDP which was 6.4% in 1970 dropped to 4.4% in 1985 and thereafter increased to 6.0% in 1993. The share of these taxes in total taxation, 20.2% in 1970, declined to 11.3% by 1985 and was 16.6% in 1993. This latter period coincides with a reduction of the rate of corporation tax along with the broadening of the tax base (the standard rate was reduced progressively from 50% up to 1 April, 1988, to 40% for income accruing from 1 April, 1991, onwards). A reduced rate of 10% was introduced in 1981 in respect of income arising from manufacturing. This rate was subsequently extended to certain service activities including financial services operating in the Financial Services Centre in Dublin and in the Shannon Airport Zone.

The taxes included in the category Energy Taxation are the duty on mineral hydrocarbon light oil and the duty on other sorts of oil. Their proportion of GDP declined from 2.9% in 1970 to 1.9% in 1993. They were above the European average in 1970 and 1980 but are now below. Environmental taxes, consisting of motor vehicle duty by households, fees under the petroleum and minerals development acts and duty on table water, have remained more or less stable as a percentage of GDP from 1970 (1.5%) to 1993 (1.3%).

Developments since 1994

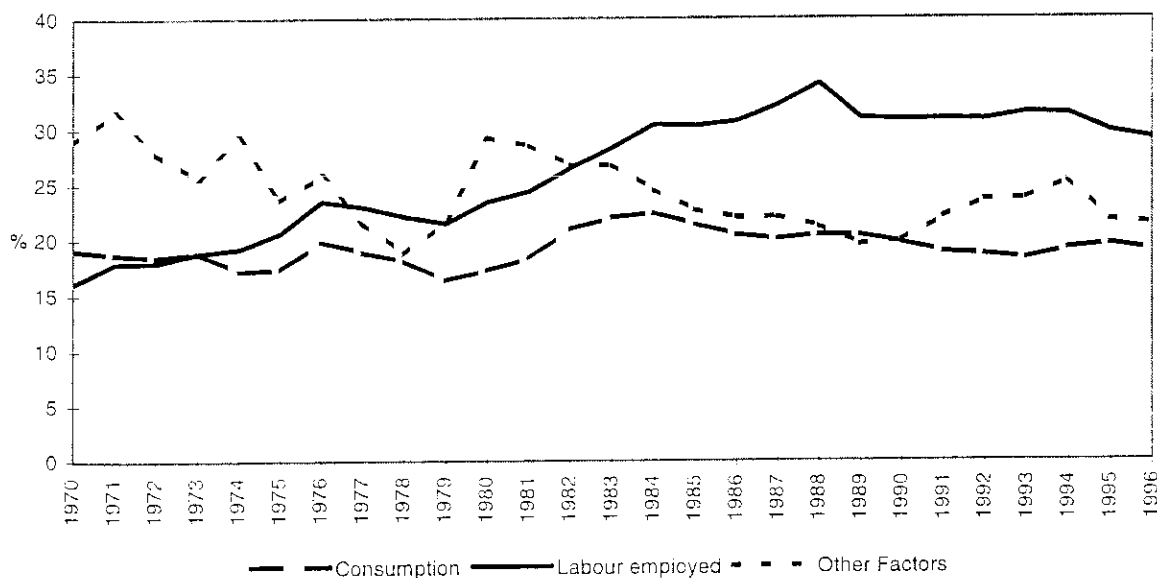
In this period, in order to reduce the tax burden on employed labour, there have been further increases in tax exemption limits, personal allowances and the standard tax band; the temporary 1% income levy has been abolished; low incomes have been exempted from the Health and Employment/training levies and a special allowance introduced for employees' social insurance contributions; employers' social insurance contributions in respect of low income employees have been reduced and a social insurance contributions exemption has been introduced for employers in respect of new employees taken from the unemployed register. In the 1998 Budget, the standard rate of income tax was reduced by 2%, following a 1% decline the previous year, and the base was widened.

The trend of broadening the base and reducing the rate of corporation tax has also been continued — the standard rate was reduced to 32% in 1998. The reduced rate on the first IEP 50,000 of annual company income which was introduced in 1996 at a rate of 30% was reduced to 25% in 1998.

Taxes on employed labour as a percentage of GDP declined from 15.2% in 1993 to 13% in 1996. The ratios for other factors remained broadly constant over this period.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	19.4	17.0	16.8	18.4	16.2	15.7	15.6	14.8	15.5	15.1	14.3
VAT	0.0	4.6	5.0	8.0	7.2	7.0	7.1	6.8	7.2	7.2	6.8
Excise duties	10.2	8.8	9.4	8.0	6.5	6.3	6.0	5.7	5.9	5.6	5.3
others	9.2	3.6	2.3	2.4	2.5	2.4	2.5	2.3	2.4	2.3	2.1
Direct taxes, incl.	9.4	10.3	12.7	14.5	13.9	14.5	14.8	15.5	15.7	14.1	14.3
Personal income	7.5	9.2	11.0	12.7	11.4	11.7	11.7	11.9	11.9	10.7	10.6
Corporate income	1.3	0.7	1.5	1.7	2.2	2.6	2.9	3.4	3.7	3.3	3.5
Social Contributions	2.8	4.7	5.2	6.0	5.5	5.6	5.7	5.8	5.5	5.2	4.7
employers'	1.4	2.6	3.2	3.6	3.1	3.2	3.2	3.3	3.1	3.0	2.8
employees'	1.3	2.1	2.0	2.4	2.1	2.2	2.3	2.2	2.2	1.9	1.6
self-employed	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2	0.3	0.2	0.2
B. Splitting by receiving Administrative Level as % of GDP											
Central Government	25.7	24.7	28.0	31.3	28.7	28.8	29.1	29.0	29.9	27.9	27.6
Local Government	3.3	2.4	1.3	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9
Social Sec. Funds	2.6	4.1	4.4	5.2	4.7	4.8	4.8	4.9	4.7	4.3	3.9
EC Institutions	0.0	0.7	1.1	1.3	1.1	1.2	1.1	1.2	1.2	1.2	0.9
C. Structure according to the Economic Function as % of GDP											
Consumption	16.0	14.4	14.8	16.7	14.4	14.0	13.9	13.2	13.8	13.4	12.7
Labour	9.2	12.8	15.3	17.9	16.1	16.5	16.5	16.9	16.5	15.1	14.4
employed	8.4	11.8	14.0	16.3	14.6	14.9	14.9	15.2	14.9	13.6	13.0
self-employed	0.8	1.1	1.3	1.5	1.6	1.6	1.6	1.7	1.7	1.5	1.5
Other Factors	6.4	4.8	4.7	4.4	5.0	5.4	5.7	6.0	6.4	5.9	6.2
Total	31.6	32.0	34.7	38.9	35.5	35.9	36.1	36.0	36.7	34.4	33.3
of which energy	2.9	2.4	2.8	2.4	2.1	2.1	2.0	1.9	1.9	1.8	1.8
of which environm.	1.5	1.1	1.6	1.6	1.6	1.4	1.4	1.3	1.4	1.4	1.4
D. Implicit Tax Rates											
Consumption	19.1	17.4	17.3	21.4	19.7	18.8	18.6	18.2	19.1	19.6	18.9
Labour employed	16.1	20.7	23.4	30.3	30.8	30.9	30.8	31.4	31.3	29.8	29.1
Other Factors	28.9	23.6	29.2	22.6	19.9	22.0	23.5	23.7	25.3	21.7	21.4

Implicit Tax Rates



As a result of a marked increase in tax revenues in the period 1980-90, in 1996 the level of aggregate taxation was 42.9% of GDP.

The structure of the system is characterised by the high level of direct taxes (15.6% of GDP or 36.4% of total taxation). This is due to the relatively high level of taxes on corporate income (4.2% of GDP), whereas taxes on personal income (9.5% of GDP) are in line with the overall tax burden in the EU. The share of social contributions, the second most important source of revenues (14.8% of GDP or 34.4% of total taxation) is below the EU average. The share of indirect taxes (12.5% of GDP or 29.2% of total taxation) is also below the EU average.

Italy is a unitary State, with a three-tier system of local government: Regioni (regional level), Province (intermediate level) and Comuni (local level). Taxes received by central government account for 24.3% of GDP or 56.6% of total taxation. Receipts of local government account for 3.3% of GDP or 7.8% of total taxation.

The functional structure of taxation 1970-1993

Italy saw a large increase in the level of aggregate taxation over the period 1970-93. Tax revenues grew from 25.8% of GDP in 1970 to 30.6% in 1980 and up to 43.5% in 1993. The tax burden steadily increased over the 1980s, with a peak of 2.5% growth in 1982, and in 1992/93.

In 1993 the tax burden on consumption as a % of GDP (10.6%) and total taxation (24.3%) was lower than the European average. The share of VAT in GDP (5.7%) and total taxation (13.2%) was in fact below the Union average. Similarly, the implicit tax rate on consumption (13.3%) was one of the lowest in Europe. Moreover, between 1970 and 1993 taxes on consumption increased less than total taxation, so that their share in total taxation diminished from 38.3% to 24.3%.

The tax burden on employed labour as a % of GDP more than doubled over the period 1970-93, from 9.8% in 1970 to 20.1% in 1993. It sharply increased over the 1970s, when the share of employed labour in total taxation rose from 38.0% in 1970 to 52.1% in 1980. Over the 1980s the growth rate of taxes on employed labour was less rapid but relatively steady, with higher increases in 1980-83 and 1991-93. The share of taxes on self- and non-employed labour also increased, from 0.5% of GDP in 1970 to 2.7% in 1993, though this might also have been due to changes in the structure of the work force. Finally, the share of taxes on labour, employed and self-employed, in total taxation (52.4% in 1993) was not among the highest in the EU, in spite of the high level of direct taxes. Social security contributions were in

fact below the EU average, even though their share has been constantly increasing since 1970.

The taxation on other factors of production (than labour) was one of the highest in the EU (23.3% of total taxation or 10.1% of GDP in 1993). It rose in the period 1970-93, while the trend in the rest of Europe was of a general decrease. Movements in the implicit tax rate for the other factors of production confirm this trend.

In 1993 the taxation of energy, consisting mainly of duties on mineral oils, accounted for 3.1% of GDP or 7.2% of total taxation. Environmental taxes, mainly motor vehicle duties, were 0.5% of GDP or 1.2% of total taxation.

Developments since 1994

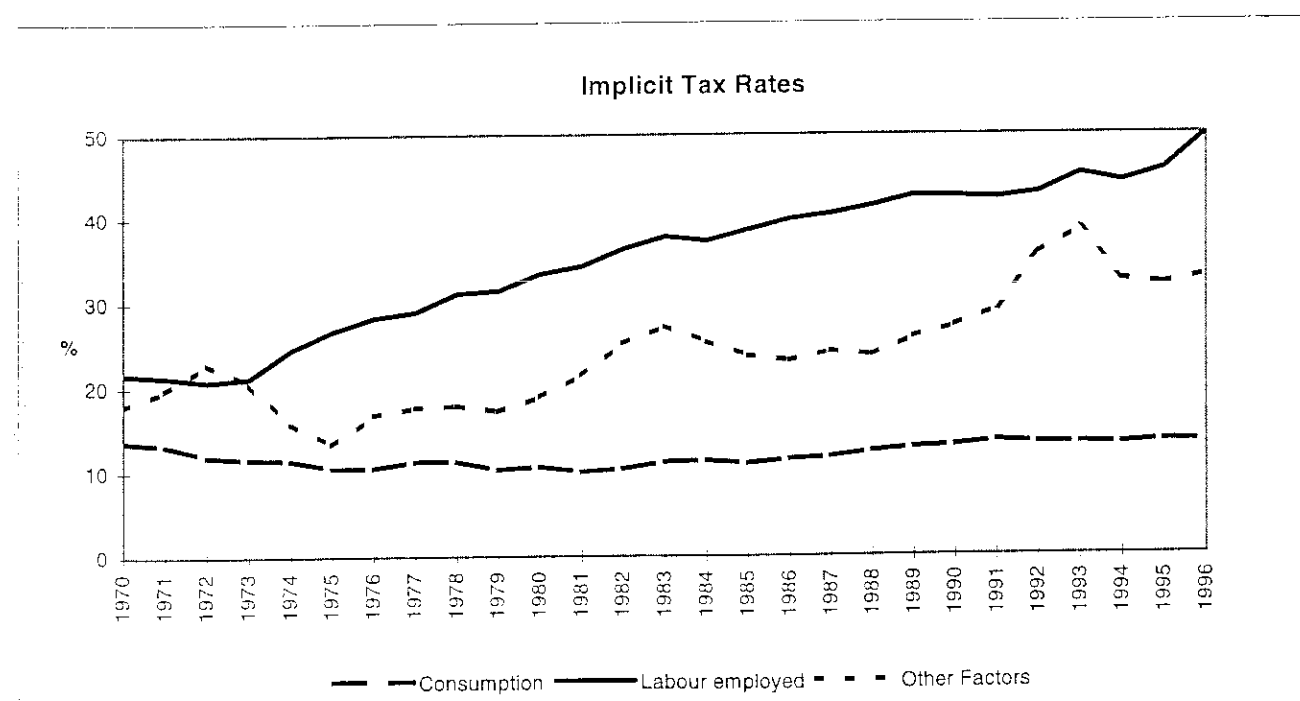
The share of taxation as a proportion of GDP was reduced from 43.5% in 1993 to 40.7% in 1994 (40.9 in 1995) but rose again in 1996 to 42.9%.

The initial decrease came about as a result of decline in direct taxes, which had peaked in 1993. Taking the GDP shares into account, the trend was of a decrease in the taxation of other factors of production and of labour. Taxes on employed labour diminished from 20.1% to 18.8% of GDP in 1995, while the implicit tax rate on employed labour actually increased from 45.2 to 45.7% in 1995. This reflects a reduction in the compensation of employees, as against a smaller decline in GDP during this period.

The 1996 increase of 2% in the level of aggregate taxation resulted from changes in social security contributions (which rose from around 13% in 1995 to 14.8% of GDP) and in direct taxes (corporate income tax, rising from 3.6% of GDP in 1995 to 4.2%). Taxes on employed labour increased, both as a percentage of GDP and also in terms of ITR, which peaked at 50.1% (in 1996 the business cycle showed a marked recovery and the GDP growth was higher than the growth of compensation of employees).

In 1997 Italy intensified efforts to qualify for EMU. It is likely that figures for 1997 will show an increase in the aggregate tax burden. In 1997 a wide-ranging reform to streamline the tax system was undertaken. The standard rate of VAT was increased to 20% and the reduced rate of 16% was abolished. A reduced rate of 19% for corporate tax was introduced (dual income tax). Personal income tax was also revised due to a new regional tax on the value added from business activity (IRAP), replacing several taxes and the contributions to the national health system. As from 1998, the trend in the structure of the system might be towards greater reliance on indirect taxation and less on direct taxation.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	10.5	8.2	9.3	9.6	11.4	11.9	11.9	12.8	12.5	12.5	12.5
VAT	0.0	3.6	4.8	5.2	5.8	6.1	5.8	5.7	5.7	5.7	5.6
Excise duties	4.9	3.7	2.9	2.8	3.7	3.8	4.0	3.9	3.9	4.0	3.9
others	5.6	0.9	1.6	1.6	1.9	2.0	2.1	3.1	2.9	2.8	3.0
Direct taxes, incl.	5.3	6.1	9.8	13.2	14.6	14.8	16.9	17.0	15.2	15.3	15.6
Personal income	0.3	3.1	6.2	8.4	8.9	9.1	9.5	10.4	9.5	9.6	9.5
Corporate income	3.0	2.1	2.4	3.1	3.7	3.6	3.8	4.1	4.0	3.6	4.2
Social Contributions	10.0	11.7	11.5	12.0	12.9	13.1	13.3	13.7	13.0	13.1	14.8
employers'	7.9	9.7	8.6	8.6	9.2	9.2	9.2	9.1	8.7	8.6	10.2
employees'	1.7	1.6	2.1	2.3	2.5	2.6	2.7	2.8	2.8	2.8	2.9
self-employed	0.4	0.4	0.8	1.1	1.2	1.3	1.4	1.8	1.6	1.7	1.7
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	13.7	13.4	17.9	21.2	23.7	24.3	26.2	26.7	24.3	24.6	24.3
Local Government	2.2	0.8	0.8	1.2	1.8	1.9	2.1	2.7	3.1	2.9	3.3
Social Sec. Funds	9.9	11.6	11.4	11.7	12.6	12.8	13.0	13.4	12.7	12.7	14.6
EC Institutions	0.0	0.3	0.6	0.6	0.7	0.8	0.7	0.7	0.7	0.7	0.6
C. Structure according to the Economic Function as % of GDP											
Consumption	9.9	8.0	8.1	8.6	10.3	10.8	10.7	10.6	10.4	10.5	10.4
Labour	10.3	14.4	17.4	19.7	21.3	21.4	21.8	22.8	21.4	21.4	23.1
employed	9.8	13.7	16.0	17.8	19.2	19.2	19.5	20.1	18.9	18.8	20.5
self-employed	0.5	0.7	1.4	1.9	2.1	2.2	2.3	2.7	2.5	2.6	2.6
Other Factors	5.6	3.6	5.2	6.5	7.3	7.7	9.6	10.1	8.9	9.0	9.3
Total	25.8	26.0	30.6	34.8	38.8	39.8	42.1	43.5	40.7	40.9	42.9
of which energy	2.5	2.5	1.9	1.9	2.8	3.0	3.2	3.1	3.1	3.2	3.1
of which environm.	0.3	0.2	0.2	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5
D. Implicit Tax Rates											
Consumption	13.6	10.5	10.7	11.0	13.0	13.6	13.3	13.3	13.2	13.5	13.4
Labour employed	21.6	26.7	33.4	38.6	42.5	42.4	43.0	45.2	44.3	45.7	50.1
Other Factors	17.9	13.4	18.9	23.7	27.2	29.2	35.7	38.7	32.6	32.0	33.1



Due to the fact that Luxembourg is an important financial centre and because of the size of the country the economy in Luxembourg is quite different from the economies in other Member States. For many years there has been a considerable difference between GDP and GNP which was largely influenced by a high positive influx of property income from abroad. It is thus important to be very cautious when comparing the figures for Luxembourg with the figures for other States.

In 1996, the overall tax level in Luxembourg was 44.7% of GDP, 2.4 percentage points higher than the European average. The direct tax/GDP ratio is 15.3%. Of particular importance are taxes on corporate income. They account for almost 10% of total taxation or 4.4% of GDP.

Indirect taxes amount to 17.5% of GDP or 39.2% of the total taxes. Among the indirect taxes, VAT is the most important element, accounting for more than 38% of the indirect revenues. Luxembourg also relies heavily on excise duties which account for 30% of the revenue from indirect taxes.

The share of social security contributions in total taxation is comparatively low (26.6%). The employers pay around 46% of this, employees 40% and the self-employed 14%.

About two thirds of the taxes accrue to central government: local government only receives taxes amounting to 6.7% of the total revenue. The most important local tax is the "impôt commercial" (trade tax) which accounts for 90% of the receipts. The social security funds receive somewhat more than a quarter of total taxation.

The functional structure of taxation 1970-1993

The level of overall taxation has changed significantly since 1970. In 1970 the level was 30.9%. In the following years, the trend was clearly upwards and in 1983 it peaked at 51.8% of GDP, which at that time was the highest among the 15 States. In 1993 the level was down to 43.9%. One reason behind the change since 1983 is the large growth rate of the economy (between 1982-86, the annual nominal growth of the GDP exceeded 10%).

The importance of consumption taxes increased over the period 1970-93 from 6.2% of GDP in 1970 to 11.9% in 1993. The level has, however, been stable at around 11% since 1981. The consumption taxes are mainly VAT and excise duties on mineral oils and tobacco. The implicit tax rate (ITR) on consumption increased in the same period from 10.1% to 17.0%. One important reason for the relatively high taxation on consumption despite low nominal tax rates (standard VAT rate of 15% and the lowest excise duty

on petrol in the EU) are gains from cross-border trade.

There has been an increasing trend to taxation of (total) labour in the period 1970 to 1983: it grew from 16.2% of GDP in 1970 to 27.3% in 1983. The taxation of labour has since then gone down. In 1993, the level was 21.1% of GDP. The ITR on employed labour increased from 28.2% in 1970 to around 33% in the early 1980s. In 1993, the ITR on employed labour was 29.7%.

Taxes on other factors of production are among the highest in the European Union. They increased from 8.5% of GDP in 1970 to 13.6% in 1978. Since then they have stabilised at around 11% of GDP with deviations in some years, e.g. they fell to 8.9% of GDP in 1992. The deviations are mainly due to cycles in the corporation tax, which is the most important tax on other factors of production, as it typically accounts for 40-50% of these revenues.

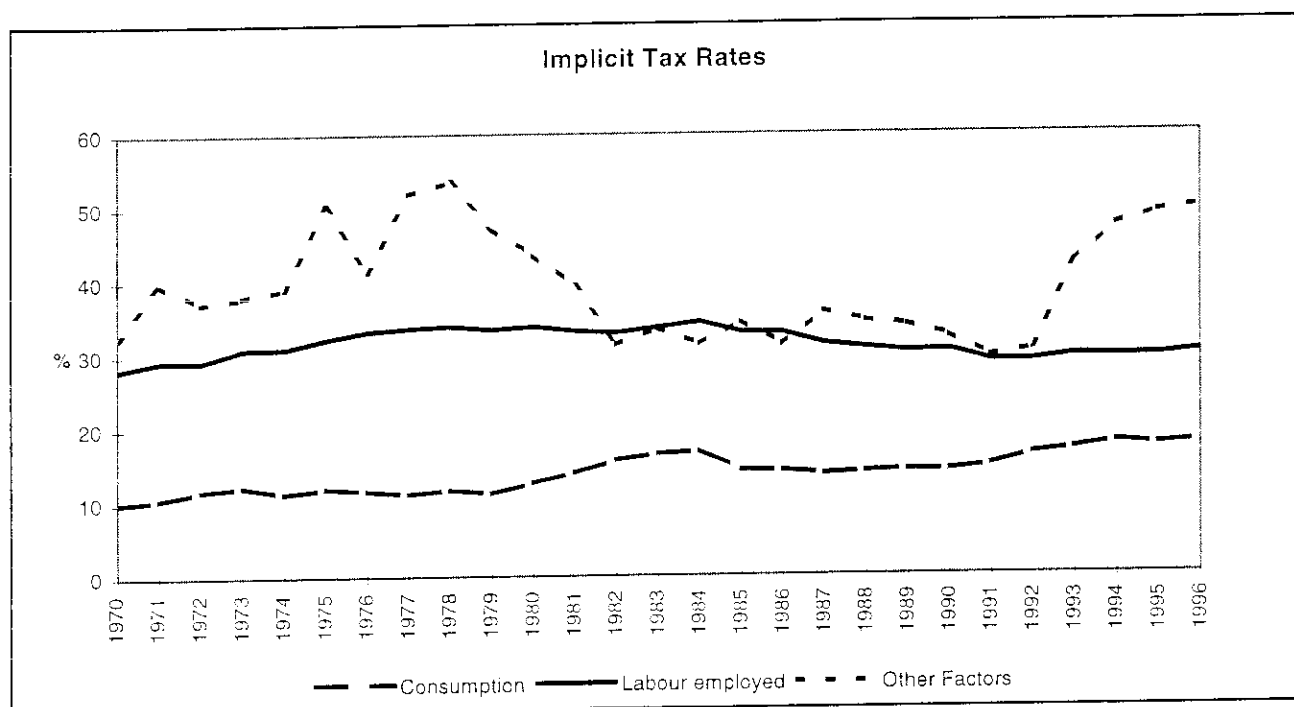
The ITR on other factors of production has been much more volatile than the GDP share owing to the cyclical changes in the tax base, which in the case of Luxembourg has been adjusted by adding the balance of property and entrepreneurial income received from the rest of the world to the net operating surplus (without this correction the ITR would have exceeded 100% in several years). The ITR increased from 32.5% in 1970 to 50.4% in 1975. After a drop to 41.4% in 1976, it went up again to 51.9% the year after. In 1982, it fell to a level of around 31% and it remained between 30% and 40% until 1993 when it rose to 42.24%. The big increase in 1993 was due to both an increase in the corporation tax and a shrinking of the base.

Taxes on energy accounted for 3.1% of GDP in 1993 and consisted mainly of taxes on mineral oils. The level increased over the period from 1970. Environmental taxes accounted for 0.1 to 0.2% of GDP, one of the lowest levels in the EU.

Developments since 1994

The overall tax level increased slightly by 0.8 percentage point between 1993 and 1996. The structure of taxation remained more or less constant. The ITR on employed labour is more or less unchanged at now 30.2%. The ITR on other factors of production has increased up to almost 50%. This is due to an increase in revenues on other production factors of around 25% (mainly due to an increase in the corporation tax essentially from the financial sector, resulting mainly from the release of bad debt provisions) between 1993 and 1995, while the tax base remained almost stable between 1993 and 1995. The implicit tax rate on consumption increased slightly to 17.9%.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	9.9	13.1	14.4	16.0	16.0	16.2	16.3	17.0	17.0	16.9	17.5
VAT	2.1	5.1	4.9	5.8	5.9	6.2	6.0	6.3	6.0	6.2	6.7
Excise duties	2.3	3.3	4.4	5.1	4.4	4.8	5.5	5.4	5.8	5.4	5.3
others	5.4	4.6	5.1	5.1	5.7	5.2	4.8	5.4	5.3	5.3	5.5
Direct taxes, incl.	12.2	17.1	18.5	18.4	15.6	14.4	13.1	14.6	15.5	15.4	15.3
Personal income	7.6	12.1	12.7	12.0	10.3	9.5	9.1	9.2	9.6	9.5	9.9
Corporate income	4.1	4.6	5.2	5.7	4.5	4.0	3.3	4.7	5.1	5.1	4.4
Social Contributions	8.8	12.6	13.5	12.3	11.8	12.1	12.4	12.3	11.8	11.8	11.9
employers'	4.7	7.0	7.4	6.0	5.8	5.8	6.0	6.0	5.5	5.4	5.4
employees'	3.5	4.9	5.3	4.5	4.5	4.7	4.8	4.7	4.6	4.7	4.8
self-employed	0.6	0.8	0.8	1.7	1.5	1.5	1.6	1.6	1.7	1.6	1.6
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	19.6	27.2	29.4	30.5	28.1	26.9	26.3	28.2	29.1	28.7	29.2
Local Government	2.5	2.9	3.0	3.1	2.7	2.7	2.2	2.6	2.6	2.8	3.0
Social Sec. Funds	8.7	12.5	13.2	12.1	11.6	11.9	12.2	12.1	11.6	11.7	11.6
EC Institutions	0.1	0.3	0.7	1.0	1.0	1.2	1.2	0.9	1.0	1.0	0.8
C. Structure according to the Economic Function as % of GDP											
Consumption	6.2	8.7	9.6	11.2	10.7	11.3	11.8	11.9	12.0	11.9	12.3
Labour	16.2	24.5	26.1	24.1	21.4	21.2	21.1	21.1	20.9	20.8	21.4
employed	13.1	20.4	21.7	18.3	17.3	17.0	16.9	16.9	16.4	16.5	17.1
self-employed	3.1	4.1	4.3	5.8	4.2	4.2	4.2	4.2	4.5	4.3	4.3
Other Factors	8.5	9.6	10.7	11.4	11.3	10.2	8.9	10.9	11.4	11.5	11.1
Total	30.9	42.8	46.3	46.7	43.4	42.7	41.8	43.9	44.3	44.1	44.7
of which energy	1.2	1.8	2.3	2.1	2.1	2.4	3.0	3.1	3.4	3.1	3.1
of which environm.	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2
D. Implicit Tax Rates											
Consumption	10.1	12.0	12.7	14.3	14.1	14.8	16.3	17.0	17.9	17.5	17.9
Labour employed	28.2	32.2	33.9	32.9	30.4	29.0	29.0	29.7	29.6	29.6	30.2
Other Factors	32.5	50.4	43.5	34.4	32.3	29.5	30.6	42.2	47.3	49.0	49.8



In 1996 total taxation equalled 44.8% of GDP in the Netherlands, which was 2.5 percentage points higher than the Union average (only the three Nordic countries and Belgium showed higher tax shares). The strongest increase in tax revenues occurred in the early 1970s. Between 1970 and 1975 tax revenues grew by more than one GDP point per year. Since 1980 the ratio of tax revenues to GDP has remained comparatively stable.

Indirect taxes, mainly VAT and excise duties on petrol, mineral oil and tobacco, amount to 13.2% of GDP or 29.5% of total taxation (1996).

The revenues of direct taxes equal 13.7% of GDP or 30.5% of total taxation. The most important direct taxes are the wages tax (48% of direct taxation) and the corporation tax (30% of direct taxation). The wages tax and the tax on dividends (2.6% of direct taxation) are withholding taxes and deductible from the general income tax obligation. The share of direct taxes significantly decreased since 1993 owing to the so-called "AAW-schuif".

The most important revenue source in the Netherlands are social contributions (1996: 18% of GDP, 40.1% of total taxation). The strong increase in social contributions in the early 1970s was the major reason for the overall increase of the tax share during that period. Until 1989 the shares in social contributions paid by employers and employees were roughly equal. With the "Oort operation", contributions for exceptional medical expenses and disability were levied on the employees instead of the employers (employees are awarded a compensation payment on top of the gross wage).

The central government level receives more than half of total taxation, local authorities about 4%. As in Germany and France, social security funds are entitled to more than 40% of the total revenues.

The functional structure of taxation 1970-1993

Around one quarter of the total tax revenues stems from consumption, which is quite in line with the European average. In the Netherlands the share of consumption taxes has remained even more stable than in the other Member States. The main taxes in this category are VAT and excise duties.

As a result of the marked increases in social security contributions in the early 1970s, the taxation of employed labour increased significantly in that period. In the 1970s the Netherlands relied more heavily on (employed) labour taxation than any other country (50.6% of total taxation or 18.9% of GDP), by 1974 the share had even increased to 58.0% of

total taxation. In the second half of the 1970s and in the 1980s and early 1990s, the increases were much more moderate. The implicit tax rate on employed labour was stabilised at around 50%, which is the second highest in the EU (only Sweden showed a higher implicit tax rate).

The relative level of the taxes on other factors of production than labour increased from 4.7% of GDP in 1970 to 6.9% of GDP in 1993. This increase was not smooth: two discontinuities in the trend can be observed, the first one in 1977 and the second one in 1987. The major factor responsible for this development was increases in the revenues from corporation tax. Compared to some other Member States, the implicit tax rate on other factors of production has remained relatively stable at around 35%. Apart from several reform measures, the trend for this tax rate reflects clearly the oil-price shock in 1975, the recession in the second half of the 1980s and the movements in the business cycle in the 1990s.

Between 1970 and 1982 the taxation of energy decreased from 1.4% of GDP (3.8% of total taxation) to 0.9% of GDP (1.9% of total taxation). From 1982 onwards a rising trend of energy taxation can be observed which is mainly due to increased revenues from the duty on petrol.

Since the early 1980s the Netherlands have had the highest level of environmental taxes in the Union (more than 2% of GDP or 4 to 5% of total taxation in the 1990s). Apart from taxes on motor vehicles (motor vehicle duties, registration fees, etc.) this can be attributed to the comparatively high number of special levies in connection with water pollution, waste disposal, sewerage charges etc.

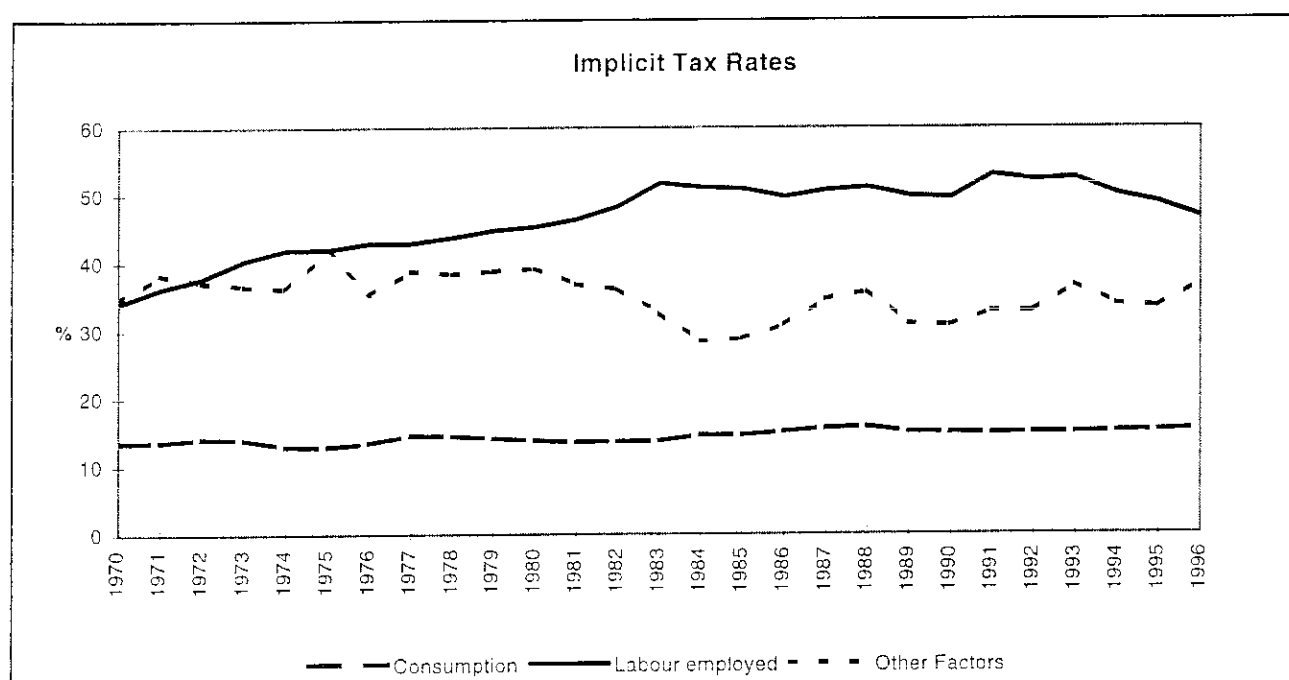
Developments since 1994

The shares of consumption taxes have remained almost constant, as have the implicit tax rate on consumption (around 15%).

The shares of taxes on employed labour have been significantly reduced from 27.9% of GDP in 1993 to 23.7% in 1996. Moreover, the implicit tax rate on employed labour has fallen from 52.5% (1993) to 46.7% (1996). It is now the fifth higher rate after Denmark, Italy, Finland and Sweden.

Taxes on other factors of production (than labour) have increased from around 7% of GDP to 8.1% of GDP in 1996. Owing to a large increase in the net operating surplus, the implicit tax rate on other factors fell by several percentage points to 46.7%.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	10.9	10.8	12.1	12.1	12.3	12.4	12.7	12.9	12.8	12.8	13.2
VAT	5.4	6.1	7.1	7.3	7.2	7.2	7.1	6.9	6.8	6.8	7.0
Excise duties	3.0	3.3	3.0	3.0	3.0	3.0	3.2	3.4	3.5	3.4	3.3
others	2.5	1.3	1.9	1.9	2.2	2.3	2.4	2.6	2.6	2.6	2.9
Direct taxes, incl.	12.9	15.5	15.9	12.9	15.7	17.2	16.1	17.0	14.3	13.3	13.7
Personal income	9.8	11.8	12.2	9.0	11.4	12.8	12.1	12.7	9.9	8.9	8.4
Corporate income	2.5	3.3	3.0	3.1	3.4	3.4	3.1	3.3	3.3	3.3	4.1
Social Contributions	13.5	17.2	17.9	20.5	17.0	18.0	18.5	18.5	19.0	18.9	18.0
employers'	6.1	7.6	8.0	7.9	3.6	3.8	3.7	3.6	3.2	3.5	3.7
employees'	5.7	7.1	7.2	8.8	10.3	10.9	11.4	11.3	11.9	11.7	10.8
self-employed	1.7	2.5	2.7	3.8	3.1	3.3	3.4	3.6	3.9	3.7	3.4
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	23.3	25.1	25.8	22.6	25.5	26.8	26.1	27.1	24.3	23.2	24.0
Local Government	0.6	0.5	1.2	1.3	1.4	1.4	1.5	1.6	1.7	1.7	1.8
Social Sec. Funds	13.5	17.2	17.9	20.5	17.0	18.0	18.5	18.5	19.0	18.9	18.0
EC Institutions	0.0	0.7	1.1	1.1	1.2	1.4	1.3	1.2	1.1	1.2	1.0
C. Structure according to the Economic Function as % of GDP											
Consumption	9.8	9.8	10.8	10.9	10.9	10.9	11.2	11.3	11.2	11.2	11.3
Labour	22.9	28.4	29.2	28.7	27.6	29.9	29.7	30.2	27.8	26.9	25.3
employed	18.9	25.1	26.7	26.5	25.7	27.7	27.7	27.9	25.7	25.0	23.7
self-employed	4.0	3.4	2.5	2.1	1.8	2.1	2.0	2.3	2.1	1.9	1.7
Other Factors	4.7	5.3	5.9	5.9	6.6	6.7	6.5	6.9	7.0	6.9	8.1
Total	37.3	43.5	46.0	45.5	45.1	47.5	47.4	48.4	46.1	45.0	44.8
of which energy	1.4	1.2	1.0	0.9	1.1	1.1	1.2	1.5	1.5	1.5	1.5
of which environm.	1.1	1.2	1.6	1.8	2.0	2.1	2.3	2.4	2.4	2.6	2.9
D. Implicit Tax Rates											
Consumption	13.5	12.9	13.8	14.5	15.0	14.8	14.9	14.9	15.1	15.1	15.4
Labour employed	34.2	42.1	45.4	50.9	49.7	53.0	52.3	52.5	50.2	48.9	46.7
Other Factors	34.6	41.8	39.2	28.8	30.7	32.9	32.8	36.7	33.9	33.4	37.0



The level of aggregate taxation in Austria was 44.2% in 1996, almost two percentage points above the EU average.

The indirect tax/GDP ratio (1996: 15.6%) is one of the highest in the EU. The most important indirect tax is VAT (almost 54% of indirect taxation). Excise duties (mainly on hydrocarbon oil, tobacco and beverages) account only for about 19% of indirect taxation. Unlike many other Member States, Austria depends to a great extent on indirect taxes other than VAT and excise duties. However, the relative significance of these taxes has been decreasing lately.

The direct tax/GDP ratio has increased over the last years and now equals the Union average of 13.2%. The most important direct tax is personal income tax. The wage tax is the income tax on wages, salaries and pensions. It is calculated by applying the income tax rate schedule (incl. tax credits) to the monthly pay (minus some deductions, mainly social security contributions). Some parts of employees' earnings are tax free (e.g. supplements for hard or dangerous work up to certain limits), some are subject to a favourable flat rate regime of 6% (e.g. the 13th and 14th months' salaries). The capital yields tax which was increased from 22% to 25% with the 1996 consolidation package is deducted as a withholding tax from interest income and distributed profits. It is a final tax, i.e. the taxed income does not need to be included in the income tax assessment (but may be so if this is favourable for the tax payer).

Social contributions account for 15.4% of GDP, which is one of the highest shares in the EU. Around 49% of the social contributions are paid by employers, 43% by employees and the rest by self- and non-employed persons.

Austria is a federal State. Most taxes are levied by the federal tax administration but the important taxes are shared between the different levels of Government according to a special law which is renewed every four or five years. The most important exclusively federal taxes are the corporate tax, the tobacco tax and the insurance tax. Prominent examples for shared federal taxes are income tax, VAT, tax on mineral oil and tax on motor vehicles. The States levy only some small own taxes but there are some important local taxes, e.g. the communal tax (a 3% payroll tax), the land tax and a tax on beverages.

The functional structure of taxation 1980-1993

Although consumption taxes rose temporarily in the mid-1980s, in 1993 these taxes again stood at 12.6% of GDP, almost the same as in 1980. The share of these taxes in total taxation diminished from 30.5 in 1980 to 28.6% in 1993. The implicit tax rate too decreased from 17.4% in 1980 to 16.4% in 1993.

The taxation of labour forms the major part of taxation. Whilst the tax burden on self-employed

labour declined (from 3.4% of GDP in 1980 to 2.9% in 1993) the taxation of employed labour steadily increased (from 20.3% of GDP in 1980 to 22.9% in 1993). Measured as a % of total taxation, the share of taxes on employed labour increased from 49.6% in 1980 to 52.0% in 1993, which was a more dynamic growth than in the rest of the EU. This trend, however, was not continuous: the main increase occurred in the years 1991 to 1993. The implicit tax rates of employed labour increased by 4.8 percentage points between 1980 and 1993. In 1989, however, the implicit tax rates fell by 2.6 percentage points, probably as a result of the great tax reform which entered into force on 1 January 1989. The aim of this reform was a general reduction of the level of taxation. Moreover, the tax system was streamlined by expanding the tax base and reducing the number of personal income tax brackets. The highest income tax rate was lowered from 62% to 50%.

The share of the taxes on other factors of production (than labour) has been increasing from 4.7% of GDP (11.6% of total taxation) in 1980 to 5.6% of GDP (12.8% of total taxation) in 1993. Compared to many other Member States, the implicit tax rate has been fairly stable. Between 1981 and 1983, however, it dropped from 38.0% to 33.2%, partly as a result of a higher than normal increase in the tax base. In the early 1990s the implicit tax rate increased again and in 1992 exceeded the level of 1981.

Energy taxation accounted for 1 to 1.5 percentage point of GDP with a decreasing trend in the 1980s and an increasing trend since 1992. Environmental taxation slightly increased from 0.4% of GDP in 1980 to 0.7% of GDP in 1993, which is the EU average.

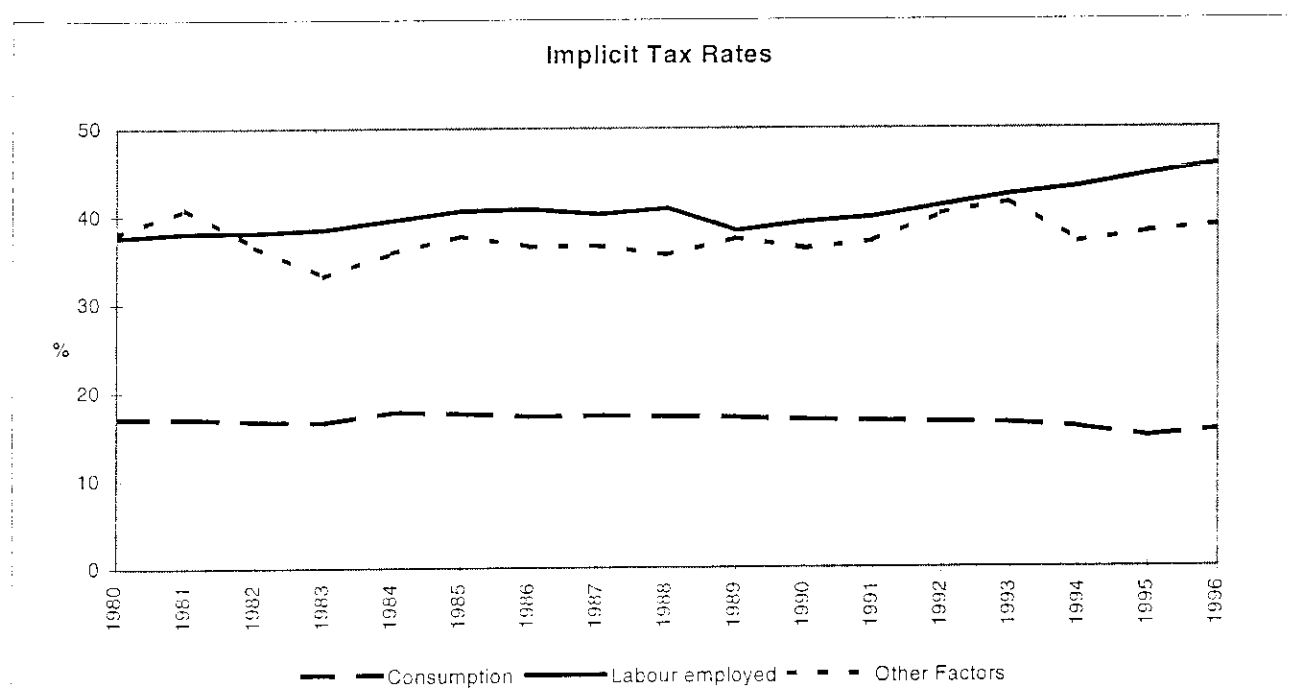
Developments since 1994

Owing to an increased revenue lag of VAT on imports from other EU Member States and decreased customs duties, both due to the access to the EU in 1995, the consumption taxes dropped by 1.4 percentage point to 11.3% of GDP in 1995 but returned again to their normal level in 1996.

Taxation of employed labour has increased somewhat since of 1993 when measured as a % of GDP; the trend of the shares in total taxation is less clear. The implicit tax rate on employed labour has continued its upward trend and now stands at 45.8%.

With the reform of company taxation (in force as of 1 January 1994), the tax on trade and industry and the wealth tax have been abolished. Owing to the 1994 tax reform, the implicit tax rate on other factors of production fell from a relatively high level of 41.6% in 1993 to 37.0% in 1994. It increased again, however, in 1995 to 38.1% and in 1996 to 38.9%.

	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	16.0	16.5	16.3	16.2	15.9	15.7	15.8	16.0	15.9	15.4	15.6
VAT	8.3	9.2	8.8	8.8	8.6	8.6	8.3	8.6	8.3	7.9	8.4
Excise duties	2.7	2.6	2.5	2.4	2.3	2.2	2.5	2.5	2.4	2.6	2.9
others	5.0	4.7	5.0	5.0	5.0	4.9	5.0	5.0	5.2	4.8	4.3
Direct taxes, incl.	12.1	12.8	12.2	11.3	11.8	12.4	13.0	13.1	11.5	12.2	13.2
Personal income	9.0	9.6	9.3	8.0	8.5	8.9	9.1	9.3	8.7	9.0	9.3
Corporate income	1.4	1.3	1.3	1.4	1.3	1.4	1.6	1.5	1.0	1.2	1.8
Social Contributions	12.9	13.6	13.8	13.8	13.6	13.7	14.3	14.9	15.3	15.4	15.4
employers'	6.3	6.7	6.8	6.7	6.7	6.7	7.0	7.2	7.5	7.5	7.5
employees'	5.3	5.7	5.9	5.9	5.8	5.9	6.2	6.4	6.6	6.6	6.6
self-employed	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.3	1.3	1.3
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	19.2	21.1	21.7	20.9	20.8	20.9	21.7	22.2	20.9	20.6	21.7
Local Government	10.0	10.2	9.0	8.8	9.0	9.2	9.3	9.3	9.3	9.0	9.3
Social Sec. Funds	11.8	11.7	11.6	11.5	11.5	11.6	12.1	12.5	12.6	12.6	12.5
EC Institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.7
C. Structure according to the Economic Function as % of GDP											
Consumption	12.5	13.4	13.0	12.9	12.5	12.4	12.4	12.6	12.1	11.3	12.0
Labour	23.7	24.6	24.6	23.2	23.6	24.1	25.0	25.8	25.8	26.3	26.6
employed	20.3	21.4	21.6	20.1	20.6	21.1	22.0	22.9	23.0	23.5	23.6
self-employed	3.4	3.2	3.0	3.1	3.0	3.0	3.0	2.9	2.8	2.7	3.0
Other Factors	4.7	4.9	4.7	5.2	5.2	5.3	5.7	5.6	4.8	5.4	5.6
Total	41.0	43.0	42.3	41.2	41.3	41.8	43.1	44.0	42.8	43.0	44.2
of which energy	1.4	1.2	1.2	1.2	1.1	1.1	1.3	1.2	1.2	1.4	1.6
of which environm.	0.4	0.6	0.6	0.6	0.6	0.6	0.8	0.7	0.7	0.7	0.7
D. Implicit Tax Rates											
Consumption	17.1	17.6	17.2	17.1	16.8	16.7	16.5	16.4	15.9	14.8	15.6
Labour employed	37.6	40.6	40.9	38.3	39.3	39.9	41.2	42.4	43.3	44.6	45.8
Other Factors	38.0	37.7	35.6	37.5	36.3	37.1	40.2	41.6	37.0	38.1	38.9



In 1996 the level of aggregate taxation in Portugal was 37.1% of GDP, more than five percentage points lower than the EU average (42.3%) and among the lowest in the EU (only Greece, Spain, Ireland and the United Kingdom had lower levels). Indirect taxes were the most important category of revenue (41.0% of total taxation); direct taxes accounted for only 27.4% of total taxation. Social security contributions, which are mainly paid by employers (63.2% of total social contributions), made up 31.6% of total taxation.

Revenues from VAT reached 53.3% of total indirect taxation, while excise duties brought in 27.0%. VAT was introduced in 1986 and since then revenues from VAT increased by 2.4 percentage points of GDP to 8.1% of GDP. The share of excise duties increased a little during the period 1980-96 (3.5% of GDP in 1980 compared to 4.1% in 1996). In 1986 it peaked at 5.3% owing to new revenues from the tax on petroleum products.

The Portuguese direct tax/GDP ratio (10.2% in 1996) was one of the lowest in the Union. The most important direct tax is personal income tax. Its base is defined as the sum of the income derived from wages and salaries, movable property, immovable property, self-employed activities and capital gains minus the employees' social security contributions and some other expenditures. The linear progressive tariff and the deductions on the *cuote* allow the Portuguese personal income tax to take into account the personal and family circumstances of the taxpayer. Other deductions are related to investments, gifts, internal double taxation, etc. A withholding tax on wages and incomes from movable property is generally levied.

The functional structure of taxation 1980-1993

Over the period 1980-93, the overall level of taxation as % of GDP increased by more than 9 percentage points from 25.5% to 34.7%. The strongest increases can be observed in the early 1980s and in the early 1990s.

The tax burden on employed labour increased from 8.8% of GDP in 1980 to 17.1% in 1993. The main factors behind this development were the increase in social contributions and in personal income tax (from 1989 onwards). Notwithstanding these increases the share of taxes on employed labour in total taxation (46.9 in 1993) was one of the lowest in the Union. Moreover, the taxation of self-employed labour (0.3% of GDP, 0.9% of total taxation) in Portugal was rather low compared to other Member States. Although it

increased by 18.8 percentage points from 1980 (17.8%) to 1993 (36.6%), the implicit tax rate on employed labour was one of the lowest in the Union (only Ireland, Luxembourg, Spain and especially the United Kingdom had lower rates).

The taxes on consumption measured as a % of GDP rose sharply from 9.7% in 1985 to 12.7% in 1986. The reason for this can be found in Portugal's accession to the Union, which brought the introduction of VAT. After 1986 the level of taxes on consumption as a % of GDP remained relatively stable. In comparison with other Member States, the level of taxes on consumption as a % of GDP (12.4%) and of aggregate taxation (35.7%) was relatively high. Despite the low standard rate for VAT (17%), the implicit tax rate on consumption (14.7%) was also higher than the Community average; this can be explained by the comparatively large share of excise duties (price differentials, etc.) and relatively high taxes on services.

After a temporary increase in the years 1982 to 1985, the Portuguese GDP share of taxes on other factors of production (than labour) fell from 7.1% of GDP in 1980 to 4.9% of GDP in 1993. Measured as a % of total taxation, the importance of these taxes were diminished from 27.9% in 1980 to 14.1% in 1993. The implicit tax rate on other factors of production fell by 3.4 percentage points from 18.3% in 1980 to 14.9% in 1993 after having peaked in 1983 with 25.3%.

The taxation of energy consists mainly of an excise duty on petrol. The 1993 shares of 2.9% of GDP or 8.5% of total taxation are above the Union average. The taxation of environmental use dropped from 0.7% of GDP (2.9% of total taxation) in 1980 to only 0.1% of GDP (0.3% of total taxation) as a result of the abolition of the tax on motor vehicles sales.

Developments since 1994

The overall tax burden has increased from 34.7 in 1993 to 37.1% of GDP in 1996. In terms of the functional structure of taxation, this increase fell mainly on employed labour the taxation of which increased from 17.1% of GDP to 18.1%.

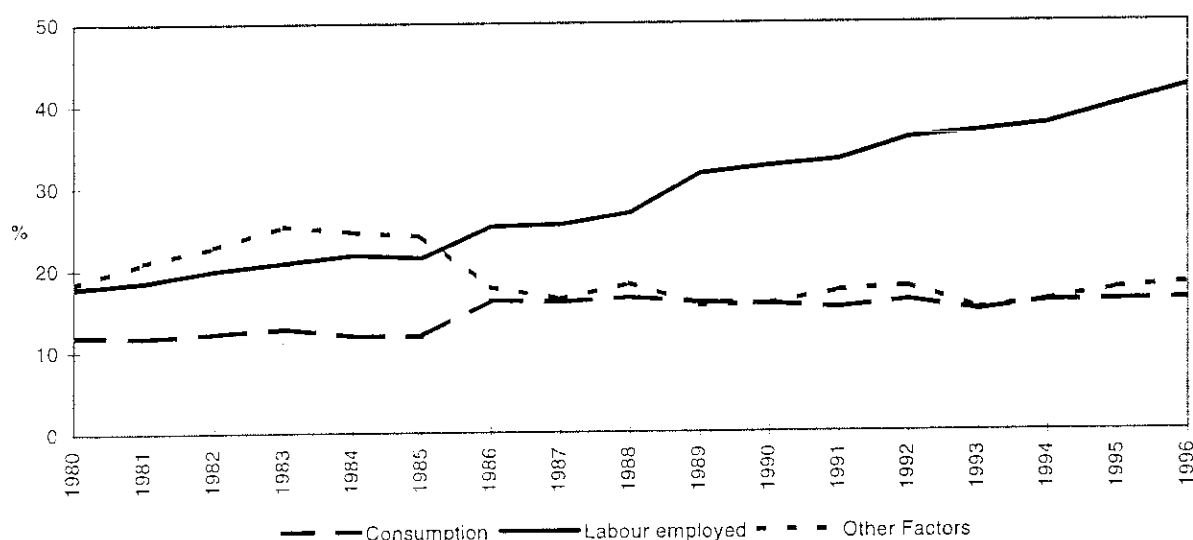
The implicit tax rates also mirror this trend: the implicit tax rate on employed labour increased by 5.4 percentage points (from 36.6% to 42%). While the implicit tax rate on consumption increased by one percentage point, the implicit tax rate on other factors of production (than labour) increased from 14.9% in 1993 to 18.0% in 1996.

	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	12.2	13.2	15.2	14.4	14.3	14.3	15.2	14.4	15.1	15.0	15.2
VAT	0.0	0.0	6.3	6.3	6.2	6.2	7.1	6.5	7.4	7.7	8.1
Excise duties	3.5	4.0	4.4	3.9	4.0	4.3	4.3	4.3	4.1	4.2	4.1
others	8.7	9.2	4.5	4.2	4.2	3.8	3.8	3.5	3.5	3.2	3.0
Direct taxes, incl.	5.7	8.0	6.9	8.2	8.3	9.3	10.2	9.3	9.1	9.4	10.2
Personal income	1.5	2.0	2.7	4.7	5.0	5.6	6.7	6.4	6.2	6.4	6.9
Corporate income	1.0	1.3	1.7	2.4	2.6	2.9	2.9	2.3	2.3	2.4	2.6
Social Contributions	7.6	8.2	9.2	9.1	9.7	10.0	10.5	11.0	10.9	11.4	11.7
employers'	5.2	5.7	6.0	5.9	6.2	6.3	6.7	6.9	6.9	7.2	7.4
employees'	2.2	2.3	2.9	2.9	3.1	3.4	3.5	3.6	3.6	3.8	3.9
self-employed	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.5
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government ^(a)	17.3	20.6	19.4	19.9	19.9	20.8	22.3	20.6	20.9	n.a.	n.a.
Local Government ^(a)	0.6	0.5	1.7	1.7	1.7	1.7	1.9	1.9	1.8	n.a.	n.a.
Social Sec. Funds ^(a)	7.6	8.2	9.3	9.2	9.7	10.1	10.6	11.1	11.0	n.a.	n.a.
EC Institutions	0.0	0.2	1.1	1.0	1.2	1.2	1.0	1.3	0.9	0.8	0.0
C. Structure according to the Economic Function as % of GDP ^(b)											
Consumption	9.5	9.7	12.8	12.2	12.2	12.2	13.2	12.4	13.2	13.1	13.3
Labour	8.9	9.9	11.7	13.7	14.5	15.6	17.1	17.4	17.1	17.7	18.6
employed	8.8	9.8	11.4	13.4	14.2	15.3	16.8	17.1	16.6	17.3	18.1
self-employed	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.5
Other Factors	7.1	9.7	6.8	5.7	5.6	5.8	5.6	4.9	4.8	5.0	5.2
Total	25.5	29.3	31.3	31.7	32.3	33.6	35.9	34.7	35.1	35.8	37.1
of which energy	2.4	2.4	2.8	2.6	2.7	3.0	3.0	2.9	2.8	2.9	3.0
of which environm.	0.7	0.7	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
D. Implicit Tax Rates											
Consumption	11.9	11.9	16.4	15.8	15.6	15.1	16.0	14.7	15.8	15.8	15.9
Labour employed	17.8	21.4	26.8	31.6	32.5	33.2	35.8	36.6	37.5	39.8	42.0
Other Factors	18.3	24.0	18.1	15.5	15.6	17.2	17.7	14.9	15.8	17.3	18.0

(^a) Data for recent years have not yet been integrated into the ESA-framework.

(^b) Partly estimated.

Implicit Tax Rates



In 1996 the level of aggregate taxation in Finland was 48.2% of GDP, which is almost 6 percentage points above the Union average and one of the highest shares in the Union.

Direct taxes are the most important category of revenue and they account for 19.7% of GDP or 40.9% of total taxation, by both measures significantly above the Union average. The most important category of direct taxes is the taxes on personal income which account for 84% of direct taxes. The central government income tax is levied progressively on income over FIM 46 000 p.a. At the same time, all income is subject to local taxes that can result in the total tax take being around 20 percentage points higher.

The indirect tax/GDP ratio (14.5%) is almost a percentage point above the Union average. But reflecting the high level of general taxation, when measured as a % of total taxation, indirect taxes account for a slightly smaller share in Finland (30%) than average (32.7%). In 1995 the revenues from VAT accounted for over half the indirect tax take and the revenues from excise duties was somewhat higher than one-third. Until 1 June 1994 Finland did not have a value added tax but applied a turnover tax, which was then changed into VAT to meet the accession criteria for the European Union. Unlike under the former turnover tax, services are subject to the new VAT.

The share of social contributions, whether measured as a % of GDP (14%) or as a % of total taxation (29%), is slightly below the Union average. The larger part of the social contributions is made up of employers' contributions: in 1996, employers' share was 70% of total social contributions.

In 1996, the central government received 54.9% of total taxes, which mainly consisted of income tax as well as turnover taxes and excise duty on liquid fuels. The share of local government was 21.7%, consisting of income tax. The share of social security funds is 23.4% of total taxation.

The functional structure of taxation 1980-1993

In comparison with other Member States, the share of taxes on consumption as a % of GDP (14.8% in 1993) was the highest after Denmark. Expressed as a share of total taxation, the share was also amongst the highest owing to a high rate of turnover tax (standard rate: 22%). In most years since 1980, the implicit tax rate on consumption stayed stable around a comparatively high level of 18 or 19%. It increased, however, in 1988 and 1989 with high revenues from the turnover tax and excise duties. With the decrease and subsequent stabilisation of consumption taxes on the long-term average path of growth in the following years, the implicit tax rate resumed its old level in 1993 (18.4%).

The ratios of taxes on labour as a % of GDP or as a % of total taxation have traditionally been among the highest in Europe as a result of high income taxation. Between 1980 and 1993 the GDP share of employed labour has risen from 21.3% to 27.2% and the implicit tax rate has increased by more than 11 percentage points to 50.9%. The increase of the implicit tax rate has remained steady during the reference period, except for 1987 when it decreased by 2.9 percentage points due to a fall in income taxation.

The share of taxes on other factors of production (than labour) in total taxation (4.1% in 1993) was the smallest in the Union. The trend of the taxation of other factors of production has been somewhat increasing. From the 1989 rate of 16.9%, the implicit tax rate rose sharply to 22.0% in 1990 and 30.1% in 1991. This drastic development can be explained by the recession due to which the net operating surplus declined.

The tax revenues from levies on self-employed labour are lower than the Union average in Finland. They increased from 0.6% of GDP (1.6% of total taxation) to 1.7% of GDP (3.6% of total taxation) in 1993.

The taxation of energy consists mainly of an excise duty on liquid fuels (1.9% of GDP in 1993). The environmental taxes (0.2% of GDP in 1993) mainly consist of tax on motor vehicles paid by enterprises.

Developments since 1994

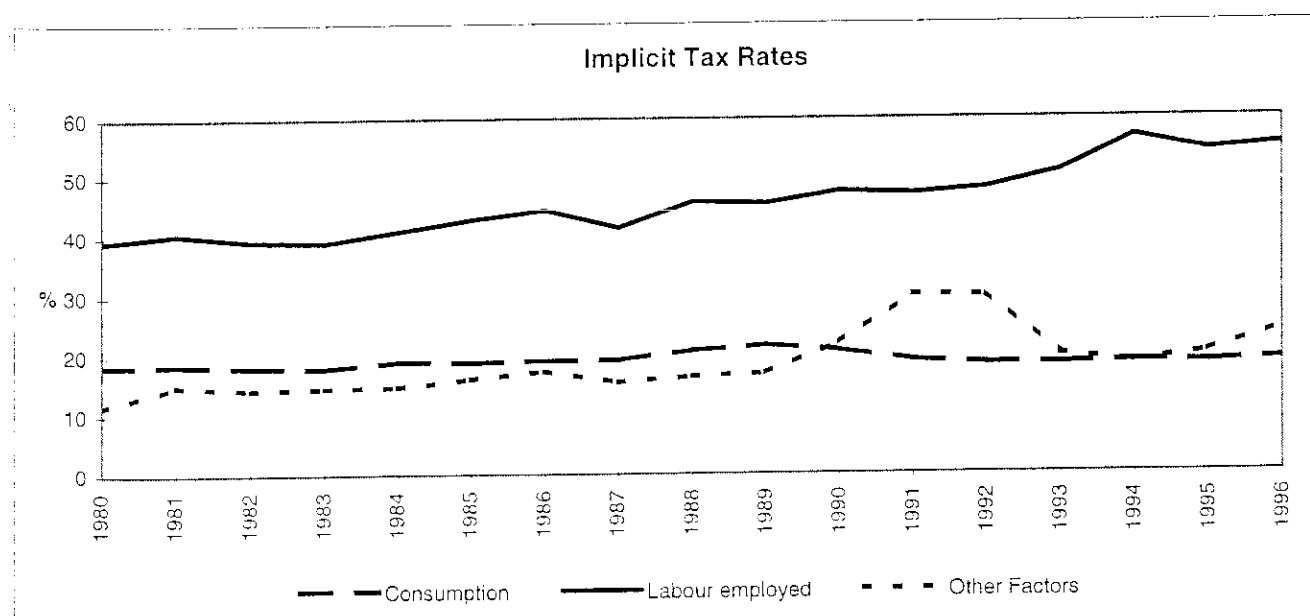
The implicit tax rate on consumption rose in 1996 to reach a five-year high of 19%.

The implicit tax rate on employed labour rose by 5.5 percentage points from 1993 to 1994 (to 55.9%, the highest level in the EU in 1994). This can be due to the fact that the income tax take for 1993 was unusually low and the reimbursement of overpaid income taxes, which normally would have taken place in 1994, was postponed until 1995. The implicit tax rate on employed labour fell back in 1995 to a more normal level, but the increase by a further percentage point in 1996 shows that the trend is still rising.

The implicit tax rate on other factors of production has come down from the peak of 1991-92, though rose again in 1996 to 24.1%. Energy taxes increased their share of GDP by 0.2 percentage point in 1995 due to an increase in excise duty on liquid petroleum. Environmental taxes temporarily decreased by 0.1 percentage point in 1995 owing to a decline in revenues from the tax on motor vehicles caused by a fall in car sales. This was reversed in 1996.

	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	13.4	14.4	15.3	15.5	15.1	15.2	15.0	14.8	14.5	13.9	14.5
VAT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.8	8.2
Excise duties	5.3	5.1	4.8	4.7	4.6	4.8	4.9	5.0	4.9	4.9	5.0
others	8.1	9.3	10.6	10.9	10.5	10.4	10.1	9.8	9.6	1.3	1.3
Direct taxes, incl.	14.8	17.3	17.9	17.8	18.7	18.7	18.0	16.2	17.9	17.9	19.7
Personal income ^(a)	13.5	16.0	16.4	16.1	16.5	16.4	16.0	15.4	16.9	15.5	16.5
Corporate income ^(a)	1.2	1.3	1.3	1.4	2.0	2.0	1.6	0.4	0.6	2.0	2.9
Social Contributions	8.7	9.2	10.0	10.1	11.6	13.0	13.8	14.5	15.2	14.5	14.0
employers'	7.0	7.0	8.0	8.2	9.4	10.7	10.3	10.3	10.2	10.2	9.9
employees'	1.2	1.5	1.3	1.2	1.3	1.3	2.0	2.7	3.3	3.0	2.9
self-employed	0.5	0.7	0.7	0.7	0.9	0.9	1.5	1.6	1.7	1.4	1.2
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	20.3	22.7	24.1	24.4	24.2	25.4	24.8	22.6	23.0	22.1	23.7
Local Government	8.0	9.2	9.2	8.9	9.9	9.8	9.7	9.8	10.6	10.1	10.9
Social Sec. Funds	8.6	9.0	10.0	10.1	11.3	11.6	12.4	13.1	14.0	13.4	13.0
EC Institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7
C. Structure according to the Economic Function as % of GDP											
Consumption	13.2	14.1	15.3	15.6	15.2	15.2	15.1	14.8	14.6	14.0	14.5
Labour	22.0	24.6	25.8	25.5	27.6	28.9	29.2	28.9	31.1	29.3	29.7
employed	21.3	23.7	25.0	24.8	26.6	27.8	27.6	27.2	29.3	27.8	28.4
self-employed	0.6	0.8	0.8	0.8	0.9	1.0	1.6	1.7	1.8	1.5	1.3
Other Factors	1.7	2.2	2.2	2.3	2.7	2.8	2.6	1.9	1.9	3.1	4.0
Total	36.9	40.9	43.3	43.4	45.4	46.8	46.8	45.5	47.6	46.3	48.2
of which energy	1.8	1.7	1.0	1.0	1.2	1.4	1.5	1.9	2.0	2.2	2.3
of which environm.	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2
D. Implicit Tax Rates											
Consumption	18.3	18.8	20.8	21.6	20.7	19.0	18.4	18.4	18.7	18.4	19.0
Labour employed	39.2	43.0	45.9	45.6	47.6	47.2	48.1	50.9	56.8	54.3	55.3
Other Factors	11.5	16.1	16.4	16.9	22.0	30.1	29.9	19.9	18.5	20.2	24.1

(^a) Partly estimated.



From 1995 to 1996 the aggregate level of taxation in Sweden increased by 4.3 percentage points to 54.1% which is the highest ratio in the European Union. After a decline in the general tax burden in the first half of the 1980s, the ratio is now closer to the peak level of 1989.

The strongest increase took place in indirect taxes (+2.2 percentage points) which now account for 30.5% of total taxation (16.5% of GDP) which was mainly due to a large increase in revenues from VAT (+28.7%). Direct taxes are still the most important part of revenues but today account for only 41.4% of total taxation or 22.4% of GDP. The most important direct tax is the income tax from households (85% of total direct taxes). This income tax is mainly levied by municipalities and is paid as a withholding tax.

In 1996 social security contributions accounted for 28.1% of total taxation (15.2% of GDP). Employees' social contributions which were only introduced in 1993 grew strongly but still only account for 2.2% of GDP; employers' contributions increased by almost 18% and are now at 12.6% of GDP, the highest value in the Union.

As their main source of revenues, municipalities levy an income tax on households which accounts for the largest part of taxes on personal income in Sweden. The local taxes increased from 14.6% of GDP in 1980 to 18.6% in 1992. Until 1995 the trend had been downward but in 1996 the share increased to 17.4% of GDP.

The functional structure of taxation 1980-1993

The overall tax level increased from 49.1% of GDP in 1980 to a maximum of 56.1% in 1989. Afterwards it decreased again to 50.1% of GDP in 1993 following a major tax reform implemented in two steps. The first one in 1990 was dominated by changes in indirect taxation, such as introducing VAT on energy consumption, amounting to roughly 30% of the total reform. The second step in 1991 was dominated by changes in the income tax system.

The importance of consumption taxes increased over the period as their share in total taxation increased from 23.3% in 1980 to 26.6% in 1993, which was just about equal to the EU average. Measured as a % of GDP, the share increased from 11.5% in 1980 to 13.3% in 1993, which was above the EU average of 11.0%. The implicit tax rate (ITR) on consumption was 16.1% in 1993, which was higher than the average of 13.7%. The reason for the relatively high taxation on consumption is mainly the high VAT rate (standard rate: 25%) and high taxes on energy consumption, including taxation of carbon dioxide emissions.

The taxation of labour (employed and self-employed) increased from a level of 35.1% of GDP in 1980 to 37.7% of GDP in 1990. The share went down to 32.4% in 1993 as a result of the tax reform which aimed at reducing the tax burden on labour. The main change happened from 1992 to 1993 when the pay roll tax was reduced and social security contributions by employers were partly converted to employees' contributions. Measured as a % of total taxation, taxes on labour decreased steadily from 71.6% in 1980 to 64.6% in 1993. The implicit tax rate on employed labour increased from 50.9% in 1980 to 58.2% in 1989. It then decreased to 51.3% in 1993.

The taxation of other factors of production (than labour) is among the lowest in the EU. It has, however, increased from a level of 2.5% of GDP in 1980 to 4.4% in 1993. The implicit tax rate on other factors of production was stable at a level between 30% and 33% from 1980 to 1985. In 1986, it increased to 38.3% and moved further up to 58.3% in 1990 followed by a downward trend to 40.5% in 1993. The development of the ITR was strongly influenced by the rather volatile development of the net operating surplus of the Swedish economy.

Taxes on energy accounted for 2.7% of GDP in 1993. Energy taxes in Sweden were always above EU average. The environmental taxes accounted for 0.6% of GDP in 1993, just below the EU average of 0.7%.

Developments since 1994

In 1994 an austerity package was passed through Parliament in several steps starting in November 1994 with the aim of strengthening the public finances by SEK 126 billion in 1998. Approximately 45% of the improvement stems from increases in taxes and levies; this is one of the explanations behind the increase in the overall tax burden in 1995 and the strong increase in 1996.

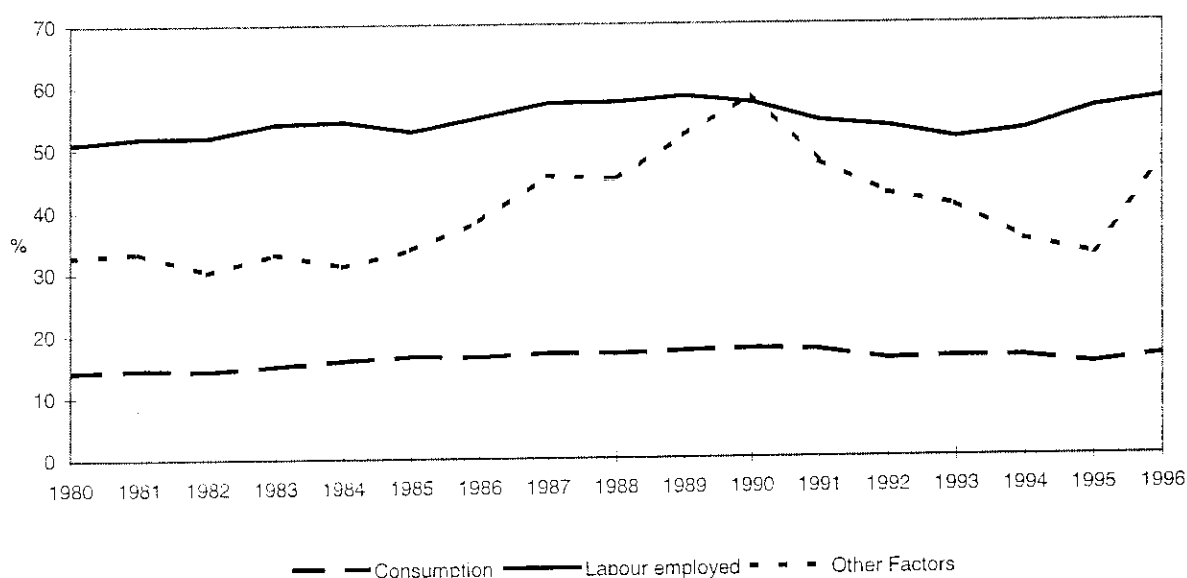
Due to the higher VAT and excise revenues, the implicit tax rate on consumption increased from 14.8% in 1995 to 16.1% in 1996.

The implicit tax rate on employed labour increased stepwise from 51.3% in 1993 to 57.6% in 1996.

The fall in the implicit tax rate on other factors of production (than labour) from 40.5% in 1993 to 34.9% in 1994 and 32.5% in 1995 can be explained by the large increase of the net operating surplus. Between 1993 and 1995, it grew by 49%. In 1996 the ITR on other factors of production increased dramatically to 47.4% due to a strong increase in tax revenues (+32%) and a drop in the net operating surplus (-12%).

	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995	1996
A. Evolution and Structure as % of GDP											
Indirect taxes	13.5	16.5	16.4	16.1	17.1	17.7	16.2	15.6	14.9	14.3	16.5
VAT	6.5	7.0	7.3	7.5	8.2	8.7	7.9	8.4	8.1	7.0	8.0
Excise duties	3.9	4.8	4.5	4.4	4.2	3.9	4.0	4.0	4.1	4.1	4.3
others	3.0	4.7	4.5	4.2	4.7	5.0	4.4	3.1	2.7	3.2	4.2
Direct taxes, incl.	21.6	21.1	24.3	25.2	23.4	19.9	20.5	20.8	21.2	21.5	22.4
Personal income	20.3	19.4	21.6	22.4	21.3	18.9	18.9	18.7	18.7	18.5	19.2
Corporate income	1.2	1.6	2.6	2.7	2.0	1.0	1.5	2.0	2.4	2.9	3.1
Social Contributions	14.1	12.5	13.8	14.7	15.1	15.0	14.3	13.7	13.6	13.9	15.2
employers'	13.5	11.9	13.2	14.1	14.4	14.6	13.8	12.9	12.4	11.9	12.6
employees'	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.9	1.6	2.2
self-employed	0.6	0.6	0.5	0.7	0.7	0.5	0.5	0.4	0.3	0.4	0.4
B. Splitting by Receiving Administrative Level as % of GDP											
Central Government	25.1	27.8	30.5	30.9	29.1	25.3	21.9	21.9	22.5	22.9	24.7
Local Government	14.6	14.2	14.8	14.6	15.0	16.0	18.6	17.7	16.6	15.8	17.4
Social Sec. Funds	9.3	8.0	9.2	10.5	11.4	11.3	10.5	10.5	10.6	10.4	11.3
EC Institutions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7	0.7
C. Structure according to the Economic Function as % of GDP											
Consumption	11.5	13.1	13.2	13.3	13.7	13.9	12.8	13.3	13.0	11.5	12.7
Labour	35.1	33.4	36.4	37.8	37.7	35.1	34.3	32.4	32.3	33.4	35.6
employed	33.2	31.5	34.4	35.6	35.6	33.4	32.5	30.7	30.7	31.7	33.9
self-employed	2.0	1.9	2.0	2.2	2.1	1.7	1.8	1.7	1.6	1.6	1.7
Other Factors	2.5	3.6	4.8	5.0	4.2	3.6	3.9	4.4	4.4	4.9	5.8
Total	49.1	50.0	54.4	56.1	55.6	52.6	51.0	50.1	49.7	49.8	54.1
of which energy	1.9	3.1	2.9	2.8	2.6	2.4	2.5	2.7	2.7	2.6	2.9
of which environm.	0.8	0.7	0.8	0.7	0.7	0.7	0.6	0.6	0.4	0.4	0.4
D. Implicit Tax Rates											
Consumption	14.2	16.5	16.9	17.2	17.5	17.3	15.7	16.1	16.0	14.8	16.1
Labour employed	50.9	52.7	57.4	58.2	57.2	54.2	53.3	51.3	52.6	56.1	57.6
Other Factors	32.8	33.8	45.0	51.9	58.3	47.5	42.5	40.5	34.9	32.5	47.4

Implicit Tax Rates



Since the United Kingdom entered the European Union its overall level of taxation has always been lower than the Union average. In the first half of the 1990s the difference between the Union average tax burden and that in the United Kingdom widened as many States increased the tax burden while it was significantly decreased in the United Kingdom. In 1996 the share of total taxation as % of GDP was only 35.6%.

Indirect taxes constituted 41.3% of total taxation in 1996, which is almost nine percentage points higher than the European average. About half of the indirect taxes are VAT and a quarter excise duties.

Direct taxes account for 14.7% of GDP or 41.3% of total taxation which is higher than the average owing to the low overall level of taxation. Taxes on personal income account for around 72% of direct taxation; taxes on corporate income (corporation tax and petroleum revenue tax, which is a special income tax on oil companies), account for a quarter of direct taxes.

The share of social contributions in GDP (6.3%) or total taxation (17.7%) is amongst the lowest in the Community.

The United Kingdom is a unitary State. More than 79% of total tax revenues are received by central government; it is the highest share in the whole Union. Local government authorities receive only 0.6% of total taxation. Before the reform of local finances in 1990, the share of local taxes was around 11%. Receipts of social security funds are well below the Union average (1996: 6.6% of GDP compared to 15.3%).

The functional structure of taxation 1970-1993

Movements in consumption taxes in the United Kingdom were similar to those in most Member States: a moderate decline in the first half of the 1970s was followed by an increase in the 1980s and 1990s which re-established the former GDP shares. While consumption taxes as a % of GDP were below the European average in 1973 (8.7% compared to 10.3%), the percentage was above average in 1993 (11.8% compared to 11.0%). In most countries the relative importance of consumption taxes declined but the share of consumption taxes in total taxation in the United Kingdom increased from 27.8% in 1970 to 35.6% in 1993 mainly as a result of successive increases in VAT rates. The trend of the implicit tax rate is similar: after decreasing in the first half of the 1970s, it reached a level of 13.6% in 1993, i. e. 0.6 percentage point more than in 1970.

The share of taxation on employed labour as a % of GDP increased in the first half of the 1970s (1970:

14.4%; 1975: 17.4%). Afterwards it dropped (1993: 14.1%). The share of taxation of employed labour as a % of total taxation was 38.9% in 1970: by 1975 it had grown to 47.2%, and it declined to 42.6% in 1993. Compared to the EU average, taxation of employed labour is relatively low in the United Kingdom, mainly as a consequence of the low social contributions. Of particular interest is the trend of the implicit tax rate on employed labour. Following a marked increase from 24.5% in 1970 to 27.2% in 1980, it declined in the 1980s and early 1990s and has only recently begun to increase again.

There appear to have been major developments in taxes on factors of production other than labour. This probably exaggerates the real trend given the heterogeneous nature of the taxes included and the fact that some are very sensitive to the economic cycle. It also reflects changes in the taxation on the surplus profits of North Sea oil producers and the results of tax reclassifications. The share of taxes on other factors of production (mainly corporation tax, tax on capital gains and taxes on land and buildings or the rents thereof) as a % of GDP was the highest in the EU in 1970: 11.8% compared to an average of 5.5%. Since 1991 a marked decrease can be observed. In 1993 the share of taxes on other factors of production was almost the same as the European average (6.8% of GDP). Measured as a % of total taxation the relative importance of taxes on factors of production other than labour can be seen even more clearly. In 1970 their share in total taxation was twice as high as the European average (31.9%); in 1993 the share stood still at 20.5%. The implicit tax rate on other factors of production reflects the cyclical nature of these taxes and might also be affected by some data difficulties for the UK: starting at 67.6% in 1970 (European average 27.7%), it fell by more than half to 33.7% in 1993.

The share of energy taxes in GDP or total taxation remained relative stable. In 1970 it stood at 2.6% of GDP (7.0% of total taxation); in 1993 the figures were 2.2% and 6.7%. The relative shares of environmental taxes declined from 0.9% of GDP in 1970 to 0.6% of GDP in 1993.

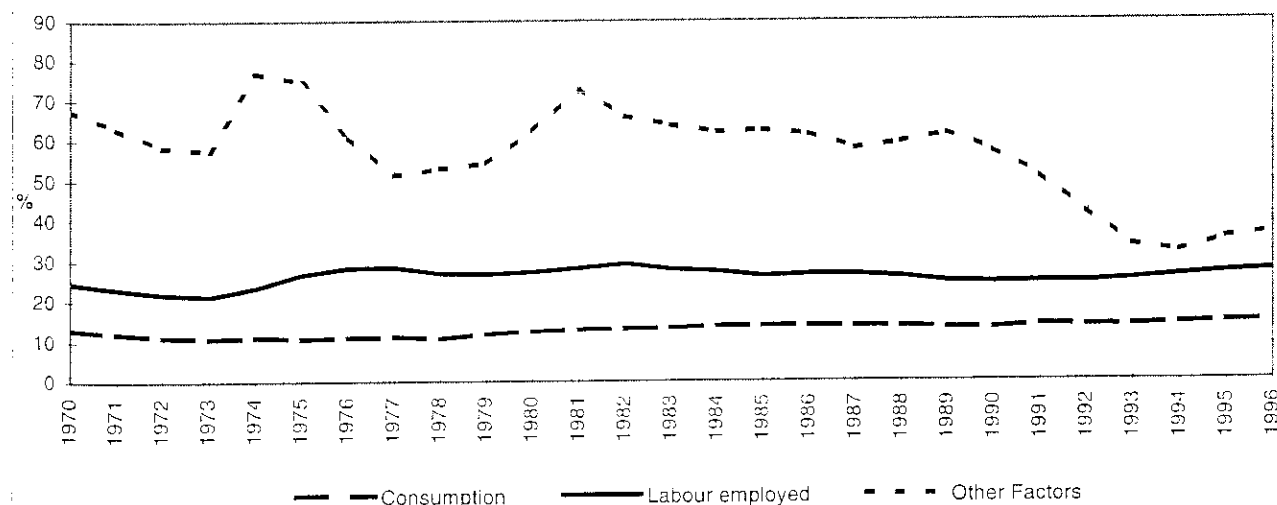
Developments since 1994

Since 1993 the overall tax burden has somewhat increased from the historically lowest value of 33.1% of GDP in 1993 to 35.6% of GDP in 1995. Accordingly the shares of consumption taxes, labour taxes and taxes on factors of production other than labour measured as a % of GDP have increased too. The structure of taxation within this increasing tax revenue has changed slightly in the direction of lower taxes on consumption and labour and somewhat higher taxes on other factors of production.

	1970	1975	1980	1985	1990	1991	1992	1993	1994	1995	1996 ^(a)
A. Evolution and Structure as % of GDP											
Indirect taxes	15.6	12.9	15.5	15.5	14.0	14.6	14.4	14.0	14.0	14.4	14.7
VAT	0.0	3.1	5.1	6.0	6.1	6.5	7.0	6.8	7.1	7.0	6.9
Excise duties	6.2	4.5	4.1	4.5	3.9	3.9	3.8	3.8	3.8	3.9	4.1
others	9.4	5.4	6.3	5.1	4.0	4.1	3.5	3.4	3.1	3.5	3.7
Direct taxes, incl.	16.0	17.0	14.2	15.5	15.1	14.0	13.1	12.4	12.9	13.7	14.7
Personal income	11.1	13.4	10.4	9.9	10.1	10.3	10.0	9.5	9.7	9.9	10.6
Corporate income	3.1	2.2	2.9	4.6	4.0	3.2	2.7	2.5	2.7	3.3	3.6
Social Contributions	5.3	6.9	6.4	7.1	6.7	6.7	6.6	6.7	6.6	6.7	6.3
employers'	2.6	3.9	3.6	3.4	3.7	3.7	3.6	3.7	3.5	3.4	3.4
employees'	2.5	2.8	2.7	3.5	2.8	2.8	2.8	2.8	2.9	3.0	2.6
self-employed	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
B. Splitting by Receiving Administrative Level as % of GDP^(a)											
Central Government	28.2	26.0	25.5	26.4	27.4	28.1	26.8	25.7	26.2	27.1	28.2
Local Government	3.6	4.0	3.7	4.0	1.1	0.2	0.2	0.2	0.2	0.2	0.2
Social Sec. Funds	5.1	6.5	6.0	6.8	6.3	6.3	6.2	6.3	6.3	6.3	6.6
EC Institutions	0.0	0.3	0.8	1.0	0.9	0.6	0.8	0.9	0.8	1.1	0.6
C. Structure according to the Economic Function as % of GDP											
Consumption	10.3	8.9	10.1	11.3	10.9	11.8	11.8	11.8	12.1	12.3	12.4
Labour	14.6	17.6	16.4	14.7	14.2	14.5	14.3	14.3	14.5	14.8	15.0
employed	14.4	17.4	16.2	14.5	14.0	14.3	14.1	14.1	14.3	14.6	14.8
self-employed	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Other Factors	11.8	10.0	9.4	11.9	10.4	8.7	7.7	6.8	6.8	7.5	8.0
Transfers	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Total	37.0	36.8	36.1	38.2	35.7	35.3	34.1	33.1	33.5	34.7	35.6
of which energy	2.6	1.4	1.4	1.9	1.9	2.1	2.1	2.2	2.3	2.2	2.3
of which environm.	0.9	0.8	0.8	0.9	0.8	0.7	0.7	0.6	0.6	0.6	0.6
D. Implicit Tax Rates											
Consumption	13.0	10.8	12.4	13.8	13.0	13.9	13.7	13.6	14.1	14.5	14.6
Labour employed	24.5	26.7	27.2	26.2	24.4	24.7	24.6	25.2	26.1	26.8	27.3
Other Factors	67.6	74.7	62.4	62.5	57.1	51.0	42.0	33.7	31.8	35.3	36.8

(^a) Partly estimated.

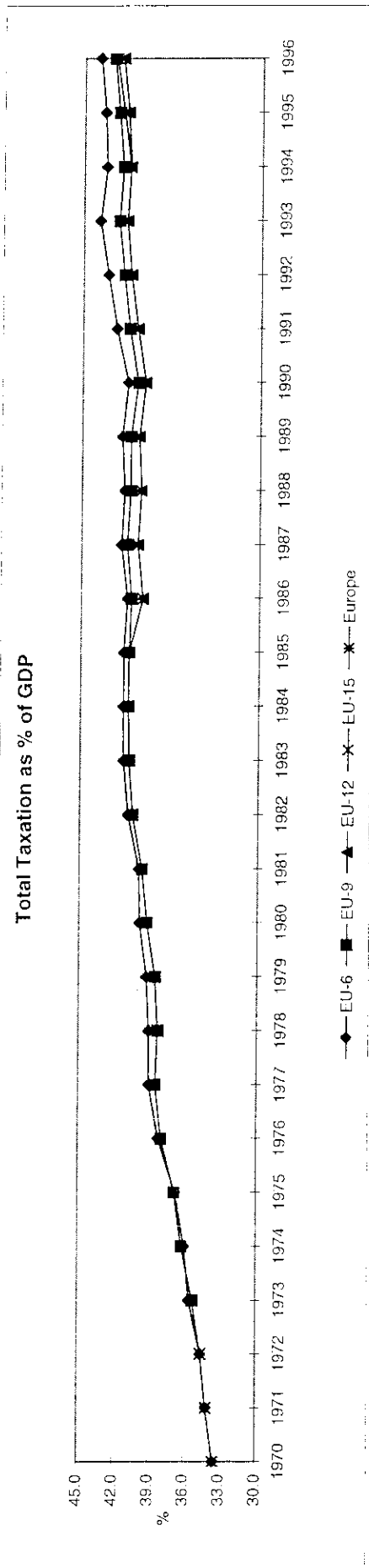
Implicit Tax Rates



V. CROSS-COUNTRY TABLES

Table/Figure A 0: Total Taxation as % of GDP

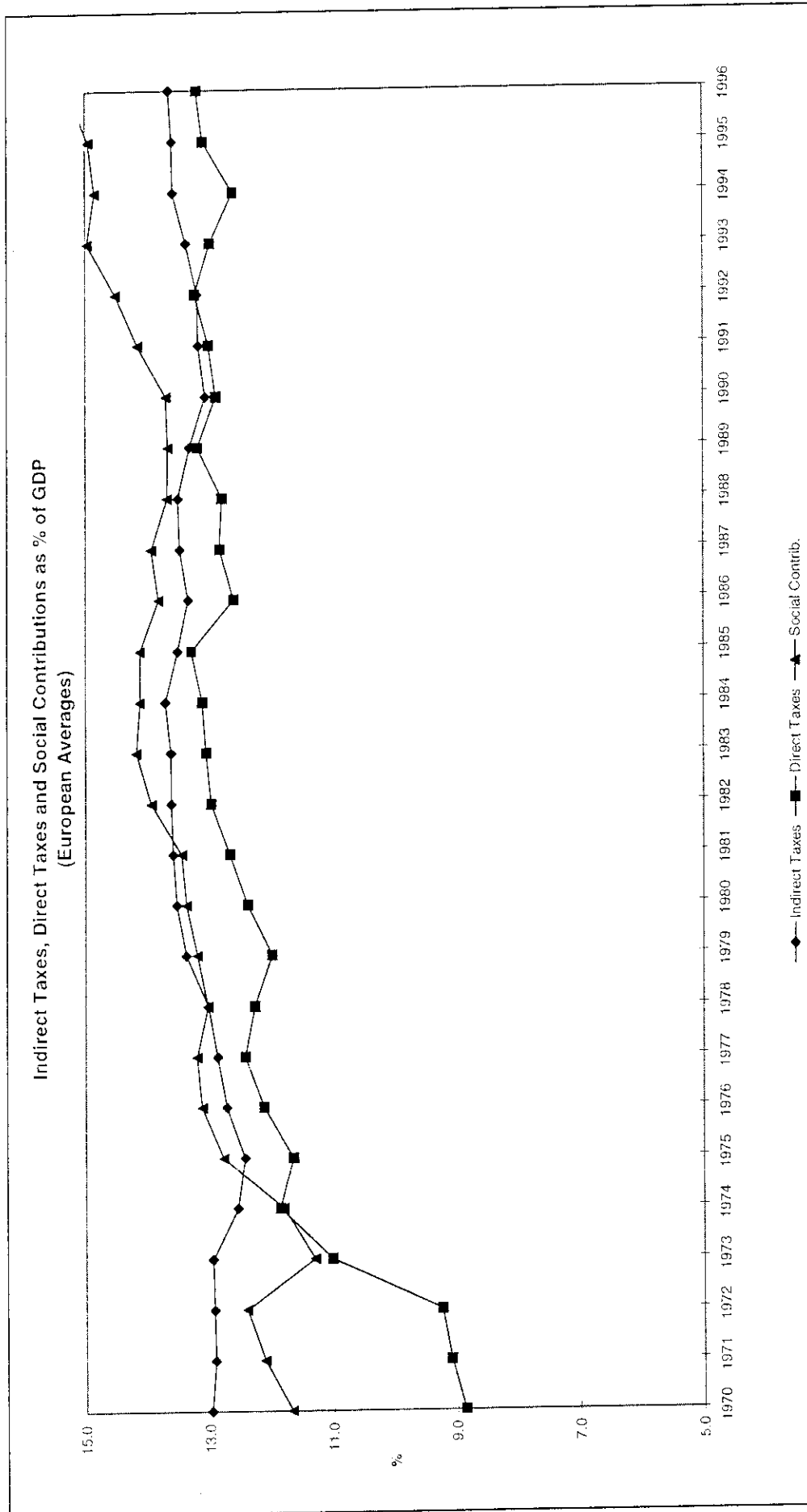
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	36.1	37.0	37.3	38.3	39.3	42.2	42.5	44.1	45.2	45.9	44.0	44.4	46.3	46.2	47.1	47.2	46.6	46.9	45.5	43.9	44.3	44.3	44.5	45.2	46.3	46.3	46.3		
Denmark	40.4	43.6	43.0	42.5	44.8	40.9	41.9	42.3	43.4	44.6	45.6	45.5	44.6	46.5	47.7	49.1	50.8	51.6	52.7	51.6	49.7	49.9	50.2	51.3	53.1	52.6	53.1		
Germany	35.7	36.7	37.1	39.3	39.8	39.8	41.1	42.1	41.5	41.2	41.6	41.4	41.5	41.0	41.3	41.6	40.9	41.1	40.8	41.3	39.5	41.2	41.9	42.3	42.6	42.6	42.0		
Greece ⁽¹⁾																20.6	23.1	23.2	21.3	28.5	29.0	29.4	30.1	30.8	31.6	31.6	31.6		
Spain ⁽¹⁾																25.6	26.6	26.5	28.5	28.8	28.8	33.0	35.2	35.3	37.2	36.4	36.1	35.0	35.5
France	35.1	34.5	34.9	35.0	35.5	36.9	38.7	38.7	38.6	40.2	41.7	41.9	42.8	43.6	44.6	44.5	44.0	44.5	43.9	43.7	43.7	44.0	43.7	44.0	43.7	44.1	44.2	44.7	45.9
Ireland	31.6	32.7	31.4	31.6	32.1	32.0	35.5	33.8	32.0	31.6	34.7	35.8	37.4	39.0	39.9	38.9	38.4	38.3	39.0	35.9	35.5	35.9	36.1	36.0	36.7	34.4	33.3		
Italy	25.8	26.5	26.5	25.7	25.5	26.0	27.5	28.6	29.5	28.9	30.6	31.7	34.1	35.9	35.0	34.8	35.3	36.1	36.6	38.3	38.8	39.8	42.1	43.5	40.7	40.9	42.9		
Luxembourg	30.9	33.6	34.2	34.7	35.9	42.8	43.0	47.7	48.7	45.6	46.3	47.8	49.2	51.8	50.1	46.7	44.0	44.5	43.1	42.1	43.4	42.7	41.8	43.9	44.3	44.1	44.7		
Netherlands	37.3	39.2	40.1	41.3	41.8	43.5	43.0	44.9	45.3	45.9	46.0	45.4	46.3	47.2	45.7	45.5	45.9	48.2	48.4	45.4	45.1	47.5	47.4	48.4	46.1	45.0	44.8		
Austria											41.0	41.9	40.9	40.4	42.0	43.0	42.7	42.4	42.3	41.2	41.3	41.8	43.1	44.0	42.8	43.0	44.2		
Portugal											25.5	27.1	28.6	30.3	30.0	29.3	30.9	30.1	31.3	31.7	32.3	33.6	35.9	34.7	35.1	35.8	37.1		
Finland											36.9	38.9	37.8	37.6	39.2	40.9	42.2	40.3	43.3	43.4	45.4	46.8	46.8	45.5	47.6	46.3	48.2		
Sweden											49.1	50.0	49.2	50.4	50.2	50.0	51.8	54.6	54.4	56.1	55.6	52.6	51.0	50.1	49.7	49.8	54.1		
UK	37.0	35.3	33.5	32.8	36.1	36.8	36.0	35.2	33.9	34.4	36.1	38.2	38.7	38.4	38.4	38.2	37.9	37.5	37.4	36.8	35.7	35.3	34.1	33.1	33.5	34.7	35.6		
EU-6	33.5	34.1	34.6	35.3	36.2	36.8	38.0	38.5	38.3	38.5	39.3	39.7	40.5	40.8	40.9	40.9	39.8	40.2	40.0	40.2	39.6	40.3	40.9	41.3	41.0	41.6	42.3		
EU-9	33.5	34.1	34.6	35.3	36.2	36.8	38.0	38.5	38.3	38.5	39.3	39.7	40.5	40.8	40.9	40.9	40.9	40.8	41.1	40.9	40.9	40.3	41.0	41.5	42.0	41.7	42.0	42.5	
EU-12																	39.8	40.2	40.0	40.2	39.6	40.3	40.9	41.3	41.0	41.3	41.7		
EU-15																												41.6	42.3
Europe	33.5	34.1	34.6	35.3	36.2	36.8	38.0	38.5	38.3	38.5	39.3	39.7	40.5	40.8	40.9	40.9	39.8	40.2	40.0	40.2	39.6	40.3	40.9	41.3	41.0	41.6	42.3		



(1) Partly estimated.

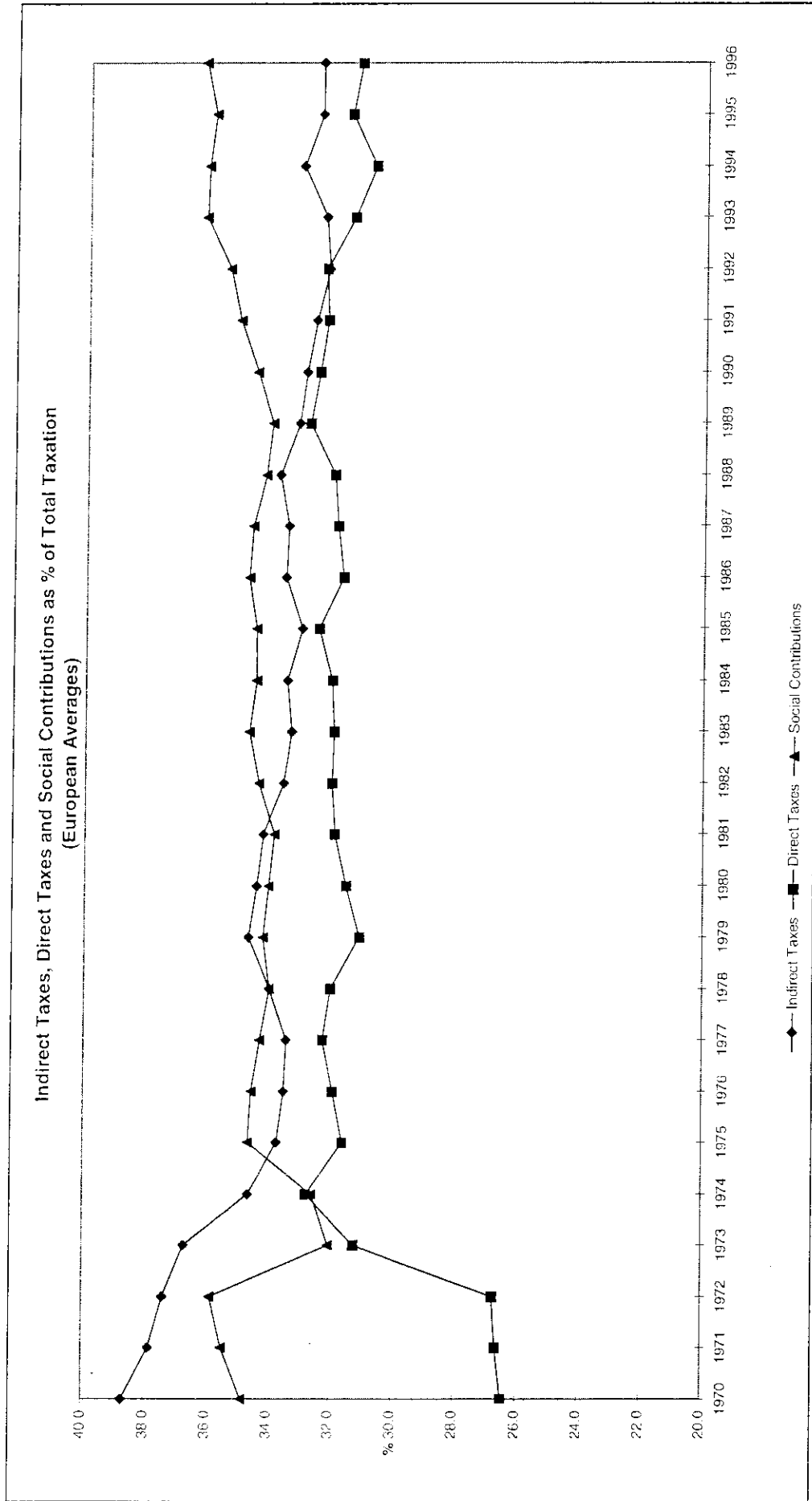
Table/Figure A 1: Indirect Taxes, Direct Taxes and Social Contributions as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Indirect Taxes	13.0	12.9	12.9	12.9	12.5	12.4	12.7	12.9	13.0	13.4	13.5	13.6	13.6	13.6	13.7	13.5	13.3	13.5	13.3	13.3	13.1	13.2	13.2	13.2	13.4	13.6	13.6	13.6
Direct Taxes	8.9	9.1	9.2	11.0	11.9	11.6	12.1	12.4	12.3	12.0	12.4	12.7	13.0	13.1	13.1	13.3	12.6	12.8	12.8	13.2	12.9	13.0	13.2	13.0	12.6	13.1	13.2	
Social Contrib.	11.7	12.1	12.4	11.3	11.8	12.8	13.1	13.2	13.0	13.2	13.4	13.4	13.9	14.2	14.1	14.1	13.8	13.9	13.7	13.7	14.2	14.5	15.0	14.8	14.9	14.9	15.3	



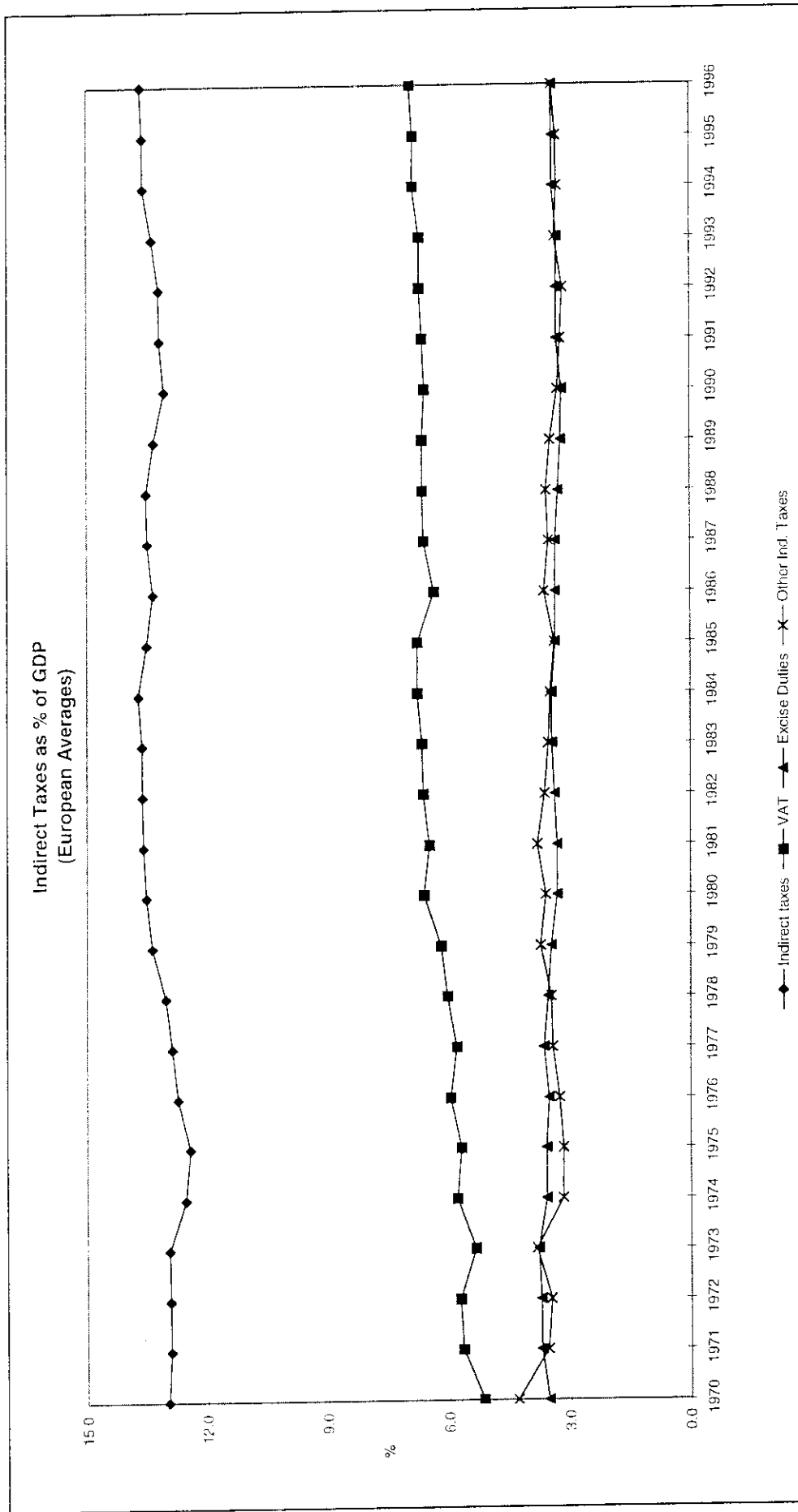
Table/Figure A 2: Indirect Taxes, Direct Taxes and Social Contributions as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Indirect Taxes	38.7	37.9	37.4	36.7	34.6	33.7	33.5	33.4	34.0	34.7	34.4	34.2	33.6	33.3	33.5	33.0	33.6	33.5	33.8	33.2	32.9	32.6	32.2	32.2	32.4	33.1	32.5	32.5	
Direct Taxes	26.5	26.6	26.7	31.2	32.8	31.6	31.9	32.3	32.0	31.1	31.5	31.9	32.0	32.0	32.0	32.5	31.7	31.9	32.0	32.8	32.5	32.3	32.3	31.4	30.7	31.5	31.2	31.2	31.2
Social Contributions	34.8	35.5	35.9	32.0	32.6	34.7	34.6	34.3	34.0	34.2	34.0	33.9	34.4	34.7	34.5	34.5	34.8	34.6	34.2	34.0	34.5	35.1	35.4	36.2	36.2	36.0	36.0	36.3	36.3



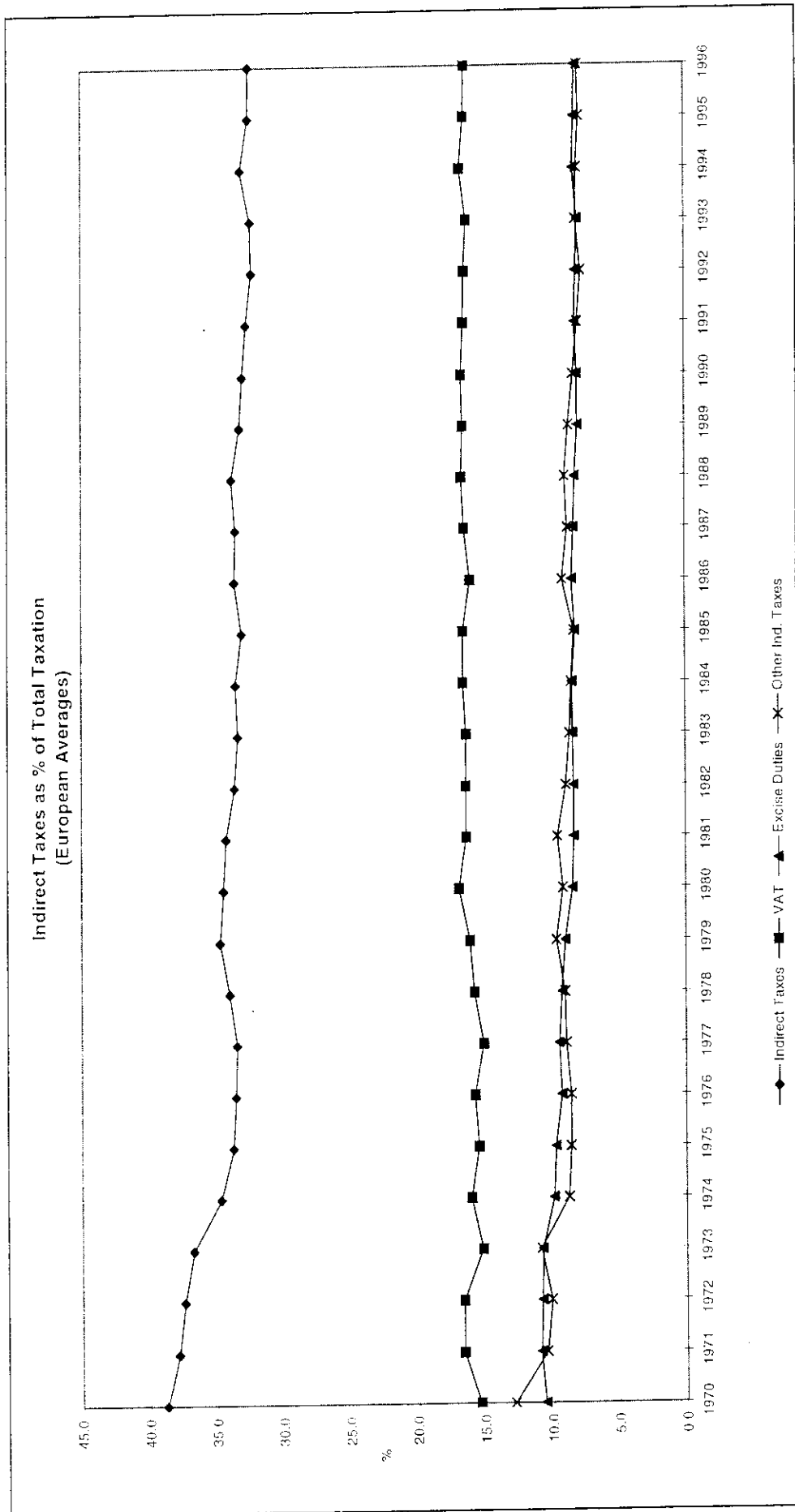
Table/Figure A 3: Indirect Taxes as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Indirect taxes	13.0	12.9	12.9	12.9	12.5	12.4	12.7	12.9	13.0	13.4	13.5	13.6	13.6	13.7	13.5	13.3	13.5	13.3	13.5	13.3	13.3	13.1	13.2	13.2	13.4	13.6	13.6	13.6
VAT	5.1	5.7	5.7	5.3	5.8	5.7	6.0	5.8	6.0	6.2	6.6	6.5	6.6	6.7	6.8	6.8	6.4	6.6	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.9	6.9	6.9
Excise Duties	3.5	3.7	3.7	3.8	3.6	3.6	3.5	3.6	3.5	3.5	3.3	3.3	3.4	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.2	3.2	3.3	3.3	3.4	3.4	3.4	3.4
Other Ind. Taxes	4.3	3.5	3.5	3.8	3.2	3.2	3.2	3.4	3.5	3.7	3.6	3.8	3.6	3.5	3.5	3.4	3.6	3.5	3.4	3.6	3.5	3.3	3.2	3.2	3.4	3.3	3.3	3.4



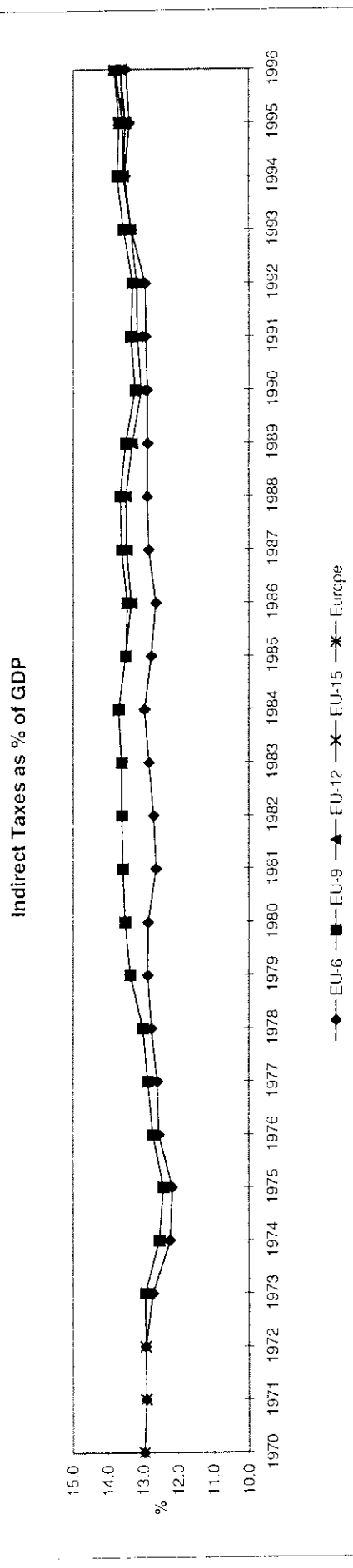
Table/Figure A 4: Indirect Taxes as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Indirect Taxes	38.7	37.9	37.4	36.7	34.6	33.7	33.5	33.4	34.0	34.7	34.4	34.2	33.6	33.3	33.5	33.0	33.6	33.5	33.8	33.2	32.9	32.6	32.2	32.4	33.1	32.5	32.5
VAT	15.3	16.6	16.6	15.2	16.0	15.4	15.7	15.1	15.7	16.1	16.3	16.3	16.3	16.3	16.6	16.5	16.0	16.4	16.6	16.5	16.6	16.5	16.4	16.2	16.7	16.4	16.4
Excise Duties	10.6	10.9	10.8	10.7	9.9	9.7	9.3	9.5	9.2	9.0	8.4	8.3	8.3	8.4	8.4	8.2	8.4	8.3	8.2	8.0	8.0	8.0	8.1	8.0	8.3	8.2	8.1
Other Ind. Taxes	12.8	10.4	10.0	10.8	8.8	8.6	8.6	8.9	9.0	9.7	9.1	9.6	8.9	8.6	8.5	8.3	9.1	8.7	8.9	8.6	8.3	8.0	7.7	8.1	8.0	7.8	8.0



Table/Figure A 5: Indirect Taxes as % of GDP

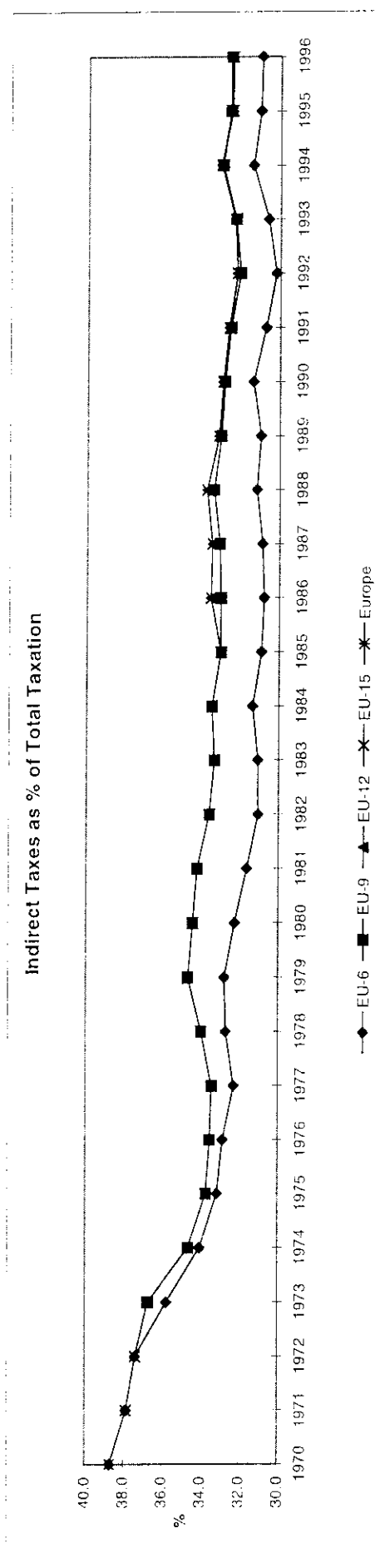
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996				
Belgium	13.2	13.1	12.3	12.1	11.9	11.7	12.4	12.5	12.7	12.7	12.2	12.3	12.7	12.8	12.4	12.2	11.9	12.3	12.1	12.1	12.2	12.1	12.1	12.1	12.4	12.7	12.3	12.8			
Denmark	17.3	17.5	17.5	17.0	16.0	15.6	16.3	17.3	18.2	19.0	18.7	18.5	17.7	17.9	18.1	18.4	19.7	19.5	18.6	18.1	17.8	17.7	17.8	17.7	17.9	18.6	18.5	19.0			
Germany	13.2	13.2	13.4	13.2	12.7	12.7	12.6	12.7	13.0	13.2	13.1	12.9	12.7	12.8	12.9	12.6	12.2	12.3	12.2	12.5	12.4	12.5	12.6	12.9	13.3	12.9	12.7				
Greece ^(a)											6.6	7.2	7.7	8.4	8.8	9.4	10.7	10.7	10.9	10.8	10.6	10.6	11.2	10.5	10.9	10.7	10.8				
Spain	15.0	14.8	14.9	14.8	14.3	14.5	15.0	14.3	14.6	15.2	15.3	15.2	15.4	15.5	15.8	15.8	15.5	15.7	15.6	15.2	15.1	14.7	14.5	14.7	15.0	15.1	15.6				
France	19.4	19.3	18.5	18.3	17.8	17.0	19.2	17.8	16.5	15.5	16.8	17.4	18.1	18.9	19.0	18.4	17.8	17.4	17.3	17.1	16.2	15.7	15.6	14.8	15.5	15.1	14.3				
Ireland	10.5	10.5	9.9	9.3	9.1	8.2	8.9	9.6	9.3	8.8	9.3	9.0	9.3	9.8	10.0	9.6	9.9	10.3	10.8	11.1	11.4	11.9	11.9	12.8	12.5	12.5	12.5				
Italy	9.9	10.9	11.7	11.6	10.7	13.1	12.8	13.4	13.9	13.4	14.4	15.6	16.9	18.0	17.4	16.0	15.4	15.5	15.4	15.5	16.0	16.2	16.3	17.0	17.0	16.9	17.5				
Luxembourg	10.9	11.1	11.4	11.2	10.5	10.8	11.2	12.6	12.6	12.5	12.1	11.6	11.8	11.9	12.2	12.1	12.6	13.3	13.2	12.4	12.3	12.4	12.7	12.9	12.8	12.8	13.2				
Netherlands											16.0	16.1	15.9	15.9	16.6	16.5	16.3	16.4	16.3	16.2	15.9	15.7	15.8	16.0	15.9	15.4	15.6				
Austria											12.2	12.5	13.0	13.6	13.5	13.2	14.9	14.6	15.2	14.4	14.3	14.3	15.2	14.4	15.1	15.0	15.2				
Portugal											13.4	13.7	13.6	13.6	14.2	14.4	14.7	14.8	15.3	15.5	15.1	15.2	15.0	14.8	14.5	13.9	14.5				
Finland											13.5	14.2	14.0	15.2	15.8	16.5	16.8	17.3	16.4	16.1	17.1	17.7	16.2	15.6	14.9	14.3	16.5				
Sweden											15.6	14.6	13.9	13.2	13.3	14.7	15.5	16.0	16.0	15.9	15.3	14.0	14.6	14.4	14.0	14.0	14.4	14.7			
UK																															
EU-6	13.0	12.9	12.9	12.9	12.5	12.4	12.7	12.9	13.0	13.4	13.5	13.6	13.6	13.6	13.7	13.5	13.3	13.5	13.5	13.3	13.1	13.2	13.2	13.4	13.6	13.6	13.6				
EU-9	12.9	12.9	12.9	12.7	12.2	12.2	12.6	12.6	12.8	12.9	12.9	12.6	12.7	12.8	13.0	12.8	12.6	12.8	12.9	12.9	12.9	12.9	12.9	12.9	13.3	13.5	13.4	13.5			
EU-12											12.9	12.5	12.4	12.7	12.9	13.0	13.4	13.5	13.6	13.6	13.7	13.5	13.6	13.7	13.5	13.2	13.4	13.8			
EU-15																						13.3	13.5	13.5	13.3	13.1	13.2	13.4	13.6	13.5	13.6
Europe	13.0	12.9	12.9	12.9	12.5	12.4	12.7	12.9	13.0	13.4	13.5	13.6	13.6	13.6	13.7	13.5	13.3	13.5	13.5	13.3	13.1	13.2	13.2	13.4	13.6	13.6	13.6				



^(a) Partly estimated.

Table/Figure A 6: Indirect Taxes as % of Total Taxation

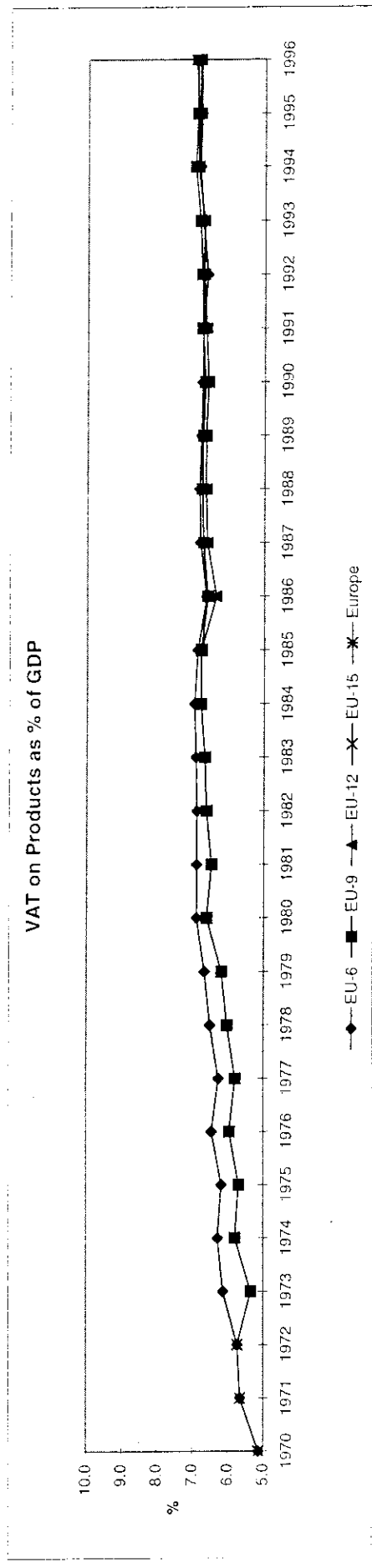
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	36.7	35.3	33.1	31.6	30.3	27.6	29.1	28.4	28.1	27.7	27.7	27.7	27.4	27.7	26.4	25.8	25.5	26.2	26.6	27.7	27.5	27.4	27.2	27.4	27.4	27.5	26.7	27.6
Denmark	42.7	40.2	40.5	40.1	35.8	38.2	38.9	40.9	41.9	42.6	41.0	40.6	39.7	38.4	38.0	37.4	38.7	37.7	37.0	36.0	36.4	35.7	35.2	34.8	35.0	35.2	35.7	
Germany	37.0	35.9	36.0	33.6	31.9	31.8	30.8	30.3	31.4	31.9	31.6	31.1	30.5	31.2	31.2	30.3	29.9	29.9	30.0	30.2	31.5	30.4	30.2	30.5	31.2	30.3	30.4	
Greece (*)																72.4	73.8	74.0	72.6	50.6	51.0	50.2	52.0	49.2	47.0	47.0	47.0	
Spain	42.8	42.9	42.8	42.3	40.4	39.3	38.7	36.9	37.9	37.7	36.6	36.2	36.0	35.5	35.4	35.5	35.2	35.2	35.5	34.7	34.6	33.5	33.2	33.3	33.9	33.8	34.0	
France	61.5	59.0	59.0	57.9	55.4	53.2	54.0	52.8	51.6	49.1	48.3	48.7	48.4	48.5	47.6	47.2	46.4	45.5	44.4	47.7	45.5	43.8	43.2	41.1	42.2	43.8	42.8	
Ireland	40.7	39.5	37.3	36.4	35.7	31.4	32.5	33.6	31.6	30.6	30.4	28.3	27.1	27.4	28.5	27.6	28.1	28.5	29.5	29.0	29.3	30.0	28.3	29.4	30.6	30.5	29.2	
Luxembourg	31.8	32.3	34.1	33.4	29.7	30.5	29.7	28.1	28.6	29.3	31.0	32.6	34.4	34.7	34.6	34.3	35.0	34.9	35.7	36.8	38.0	39.1	38.8	38.3	38.3	38.3	39.2	
Netherlands	29.3	28.4	28.4	27.0	25.0	24.7	26.0	28.0	27.8	27.3	26.3	25.6	25.4	25.1	26.7	26.7	27.6	27.6	27.3	27.4	27.4	26.1	26.9	26.6	27.8	28.4	29.5	
Austria	39.1	38.5	38.9	39.4	39.6	38.4	38.1	38.7	38.5	39.3	38.5	37.6	36.7	36.4	37.2	35.8	35.2	35.2	35.5	34.7	34.6	33.5	33.2	33.3	33.9	33.8	34.0	
Portugal	47.9	46.0	45.5	44.9	45.1	45.0	48.3	48.5	48.5	45.4	44.4	42.6	42.3	41.4	42.9	41.9	41.0											
Finland	36.2	35.1	35.9	36.0	36.4	35.2	34.9	36.8	35.5	35.8	33.3	32.5	32.1	32.6	30.5	30.1	30.0											
Sweden	27.4	28.4	28.5	30.1	31.4	32.9	32.4	31.6	30.1	28.8	30.7	33.6	31.9	31.1	29.9	28.8	30.5											
UK	42.2	41.4	41.4	40.3	36.7	35.1	35.3	37.8	39.1	42.8	42.9	43.1	42.4	41.6	41.3	40.6	42.2	42.8	42.4	41.4	39.1	41.4	42.2	42.4	41.9	41.5	41.2	
EU-6	38.7	37.9	37.4	35.8	34.0	33.1	32.9	32.3	32.7	32.8	32.2	31.6	31.0	31.1	31.4	30.9	30.8	30.9	31.2	31.0	31.4	30.7	30.2	30.6	31.4	31.0	31.0	
EU-9	36.7	34.6	33.7	33.5	33.4	34.0	34.7	34.4	34.2	33.6	33.3	33.5	33.0	33.0	33.0	33.0	33.0	33.1	33.4	33.0	32.9	32.6	32.1	32.3	33.0	32.6	32.6	
EU-12																												
EU-15																												
Europe	38.7	37.9	37.4	36.7	34.6	33.7	33.5	33.4	34.0	34.7	34.4	34.2	33.6	33.3	33.5	33.0	33.6	33.5	33.8	33.2	32.9	32.6	32.2	32.4	33.1	32.5	32.5	



(*) Partly estimated.

Table/Figure A 7: VAT on Products as % of GDP

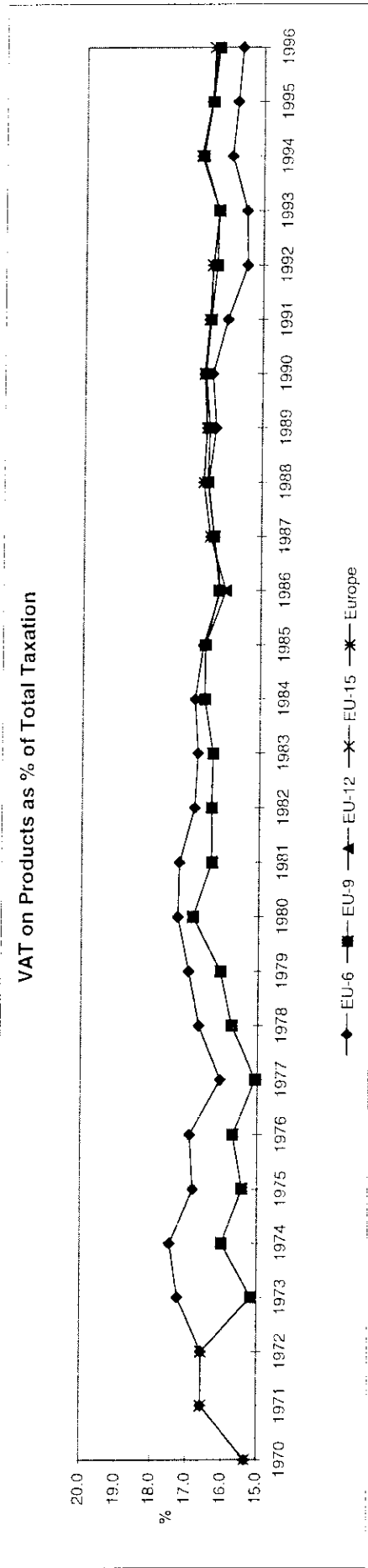
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium:	0.0	7.5	6.8	6.7	7.0	6.5	7.2	7.3	7.6	7.5	7.3	7.6	7.4	7.4	7.3	7.2	6.9	7.1	7.1	7.0	7.0	7.0	6.8	6.8	7.1	6.8	6.9	
Denmark	7.6	8.0	7.9	7.7	7.7	7.1	7.4	8.0	9.2	9.9	10.1	10.4	10.0	9.8	9.8	9.8	9.9	9.7	9.6	9.4	9.2	9.1	10.0	10.0	10.3	10.2	10.4	
Germany	5.9	6.0	6.0	5.7	5.5	5.6	5.5	5.5	5.9	6.3	6.6	6.6	6.4	6.5	6.6	6.4	6.1	6.3	6.2	6.2	6.4	6.4	6.5	6.9	7.1	6.8	6.7	
Greece ^(a)																0.0	0.0	0.0	6.6	6.5	6.6	7.3	7.1	7.3	6.8	6.8	6.8	
Spain																												
France	8.9	8.9	9.1	8.4	8.7	8.5	9.0	8.0	8.2	8.6	8.6	8.6	8.8	8.7	8.6	8.6	8.3	8.4	8.4	8.2	8.0	7.6	7.5	7.3	7.4	7.5	7.8	
Ireland	0.0	0.0	1.4	5.1	5.1	4.6	5.4	5.6	6.1	5.3	5.0	5.4	7.1	8.1	8.3	8.0	7.9	7.7	7.7	7.6	7.2	7.0	7.1	6.8	7.2	7.2	6.8	
Italy	0.0	0.0	0.0	3.4	4.3	3.6	3.9	4.3	4.3	4.0	4.8	4.8	4.9	5.2	5.4	5.2	5.1	5.3	5.6	5.9	5.8	6.1	5.8	5.7	5.7	5.7	5.6	
Luxembourg	2.1	3.8	4.2	4.1	3.8	5.1	4.9	4.9	5.1	4.8	4.9	5.5	5.7	6.0	6.4	5.8	5.7	5.8	5.9	5.7	5.9	6.2	6.0	6.3	6.0	6.2	6.7	
Netherlands	5.4	6.0	6.2	6.2	5.9	6.1	6.3	7.1	7.2	7.2	7.1	6.9	6.9	6.8	7.1	7.3	7.5	7.9	7.9	7.3	7.2	7.2	7.1	6.9	6.8	6.8	7.0	
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	0.0	0.0	0.0	1.2	3.1	3.1	3.1	2.9	3.0	3.4	5.1	4.6	5.2	5.2	5.6	6.0	5.9	5.9	6.1	6.2	6.1	6.5	7.0	6.8	7.1	7.0	6.9	
EU-6	5.1	5.7	5.7	5.3	5.8	5.7	6.0	5.8	6.0	6.2	6.6	6.5	6.6	6.6	6.7	6.8	6.8	6.4	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.9	6.9	
EU-9	5.1	5.7	5.7	5.3	5.8	5.7	6.0	5.8	6.0	6.2	6.6	6.5	6.6	6.6	6.7	6.8	6.8	6.4	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.9	6.9	
EU-12	5.3	5.8	5.7	5.3	5.8	5.7	6.0	5.8	6.0	6.2	6.6	6.5	6.6	6.6	6.7	6.8	6.8	6.4	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.9	6.8	
EU-15	5.1	5.7	5.7	5.3	5.8	5.7	6.0	5.8	6.0	6.2	6.6	6.5	6.6	6.6	6.7	6.8	6.8	6.4	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.9	6.8	
Europe	5.1	5.7	5.7	5.3	5.8	5.7	6.0	5.8	6.0	6.2	6.6	6.5	6.6	6.6	6.7	6.8	6.8	6.4	6.6	6.6	6.6	6.6	6.7	6.7	6.7	6.9	6.9	



^(a) Partly estimated.

Table/Figure A 8: VAT on Products as % of Total Taxation

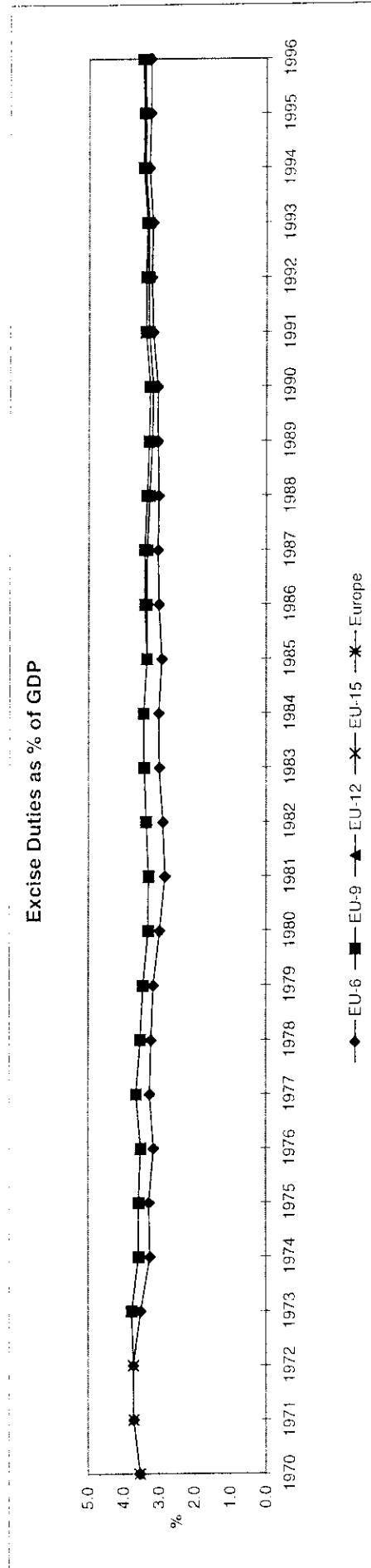
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	0.0	20.2	18.3	17.5	17.9	15.5	17.0	16.5	16.8	16.3	16.5	17.1	16.1	16.1	15.4	15.2	14.9	15.1	15.6	16.0	15.8	15.7	15.3	15.0	15.2	14.8	15.0	
Denmark	18.7	18.4	18.3	18.3	17.2	17.3	17.7	19.0	21.1	22.2	22.2	22.9	22.3	21.1	20.5	20.0	19.4	18.9	18.2	18.2	18.5	18.3	20.0	19.5	19.3	19.3	19.7	
Germany	16.6	16.4	16.2	14.5	13.9	14.0	13.4	13.1	14.3	15.2	15.8	15.8	15.3	16.0	16.0	15.4	15.0	15.3	15.2	15.0	16.2	15.6	15.4	16.2	16.6	16.0	16.0	
Greece ^(*)																0.0	0.0	28.6	30.7	23.0	25.2	24.2	24.1	22.0	21.7	21.7	21.7	
Spain											0.0	0.0	0.0	0.0	0.0	0.0	0.0	14.6	16.0	16.2	16.2	15.6	16.2	14.9	15.9	15.9	16.1	
France	25.3	25.9	25.9	24.0	24.6	23.0	23.3	20.8	21.3	21.3	20.7	20.6	20.7	20.0	19.3	19.4	18.9	18.9	19.1	18.7	18.2	17.3	17.0	16.6	16.7	16.9	17.1	
Ireland	0.0	0.0	4.6	16.1	15.9	14.5	15.4	16.7	19.1	16.8	14.5	15.2	19.0	20.7	20.9	20.4	20.7	20.0	19.8	21.2	20.2	19.5	19.7	18.9	19.7	20.9	20.6	
Italy	0.0	0.0	0.0	13.4	16.6	13.7	14.3	15.2	14.5	13.9	15.5	15.1	14.4	14.4	15.3	15.0	14.3	14.7	15.3	15.4	14.8	15.3	13.8	13.2	13.9	14.0	13.1	
Luxembourg	6.8	11.3	12.2	11.8	10.6	12.0	11.3	10.3	10.4	10.6	10.7	11.4	11.6	11.6	12.9	12.5	12.9	13.1	13.7	13.5	13.6	14.5	14.4	14.3	13.4	13.9	15.0	
Netherlands	14.3	15.3	15.5	14.9	14.0	14.1	14.7	15.8	15.8	15.6	15.6	15.1	14.8	14.3	15.5	16.0	16.3	16.3	16.4	16.0	15.9	15.1	15.1	14.2	14.7	15.0	15.6	
Austria											20.3	20.2	20.6	21.1	21.9	21.4	20.9	21.1	20.7	21.2	20.9	20.5	19.3	19.5	19.4	18.5	19.0	
Portugal											0.0	0.0	0.0	0.0	0.0	0.0	18.5	19.9	20.0	19.8	19.0	18.5	19.6	18.8	21.2	21.5	21.7	
Finland											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16.9	17.0
Sweden											13.3	13.6	13.2	13.4	13.3	14.0	13.6	13.6	13.4	13.4	14.8	16.6	15.5	16.8	16.2	14.1	14.8	
UK	0.0	0.0	0.0	3.7	8.6	8.5	8.5	8.3	8.9	9.9	14.1	11.9	13.5	13.6	14.6	15.6	15.5	15.7	16.2	16.8	17.0	18.6	20.6	20.5	21.1	20.0	19.3	
EU-6	15.3	16.6	16.6	15.2	16.0	15.4	15.7	15.1	15.7	16.1	16.9	16.3	16.3	16.3	16.6	16.5	16.0	16.4	16.6	16.5	16.6	16.5	16.4	16.2	16.7	16.4	16.4	
EU-9	15.3	16.6	16.6	15.2	16.0	15.4	15.7	15.1	15.7	16.1	16.9	16.3	16.3	16.3	16.6	16.5	16.0	16.4	16.6	16.5	16.6	16.5	16.4	16.2	16.7	16.5	16.3	
EU-12	15.3	16.6	16.6	15.2	16.0	15.4	15.7	15.1	15.7	16.1	16.9	16.3	16.3	16.3	16.6	16.5	16.0	16.4	16.6	16.5	16.6	16.5	16.4	16.2	16.7	16.5	16.3	
EU-15	15.3	16.6	16.6	15.2	16.0	15.4	15.7	15.1	15.7	16.1	16.9	16.3	16.3	16.3	16.6	16.5	16.0	16.4	16.6	16.5	16.6	16.5	16.4	16.2	16.7	16.5	16.3	
Europe	15.3	16.6	16.6	15.2	16.0	15.4	15.7	15.1	15.7	16.1	16.9	16.3	16.3	16.3	16.6	16.5	16.0	16.4	16.6	16.5	16.6	16.5	16.4	16.2	16.7	16.4	16.4	



(*) Partly estimated.

Table/Figure A 9: Excise Duties as % of GDP

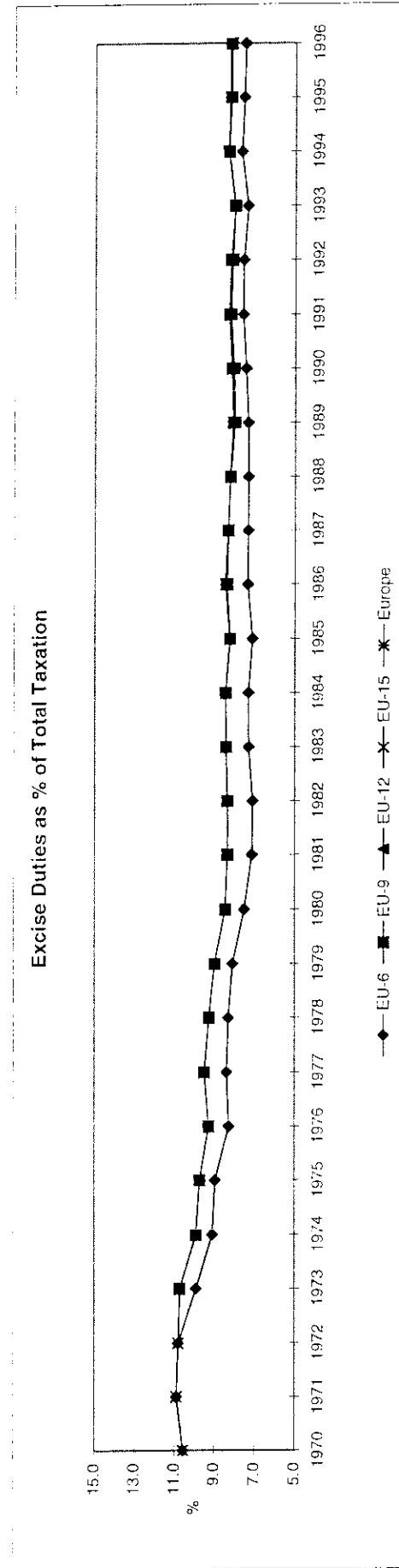
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	2.9	3.3	3.4	3.4	3.0	3.3	3.4	3.4	3.1	3.2	3.0	2.9	3.3	3.3	3.0	2.9	2.8	2.9	2.7	2.7	2.8	2.8	2.9	2.9	2.9	3.0	2.9	3.0	
Denmark	6.5	6.1	5.8	6.1	5.3	5.8	6.2	6.4	6.1	6.2	5.8	5.6	5.5	6.0	6.1	6.1	7.3	6.9	6.2	5.6	5.3	5.2	5.1	5.0	5.5	5.8	5.9		
Germany	3.4	3.5	3.7	3.8	3.6	3.6	3.5	3.5	3.4	3.3	3.2	3.1	3.1	3.1	3.1	3.0	2.9	2.8	2.8	2.9	2.8	3.1	3.1	3.0	3.1	3.0	3.0		
Greece ⁽⁴⁾																4.3	6.2	4.5	4.2	5.3	3.1	2.0	2.1	2.1	2.0	2.0	2.0		
Spain																													
France	2.9	2.9	3.0	3.0	2.7	2.6	2.5	2.7	2.8	3.0	2.8	2.6	2.6	2.7	2.8	3.0	3.0	3.0	3.0	2.9	2.8	2.8	2.8	2.9	3.1	3.1	3.1		
Ireland	10.2	9.8	8.8	8.7	8.3	8.8	10.0	9.0	8.1	8.1	9.4	9.9	8.9	8.5	8.2	8.0	7.6	7.2	7.1	6.9	6.5	6.3	6.0	5.7	5.9	5.6	5.3		
Italy	4.9	5.4	5.1	3.8	3.5	3.7	3.4	3.6	3.5	3.1	2.9	2.6	2.8	3.1	3.0	2.8	3.3	3.3	3.4	3.4	3.7	3.8	4.0	3.9	3.9	4.0	3.9		
Luxembourg	2.3	2.5	3.0	2.9	2.4	3.3	3.2	3.2	3.3	3.2	4.4	5.2	6.0	6.1	5.6	5.1	4.7	4.5	4.3	4.3	4.4	4.8	5.5	5.4	5.8	5.4	5.3		
Netherlands	3.0	3.2	3.4	3.3	3.1	3.3	3.4	3.5	3.4	3.4	3.0	2.9	3.0	3.1	3.2	3.0	3.1	3.2	3.1	3.0	3.0	3.0	3.2	3.4	3.5	3.4	3.3		
Austria																													
Portugal																													
Finland																													
Sweden																													
UK	6.2	5.7	5.4	4.5	4.7	4.5	4.7	4.9	4.5	4.2	4.1	4.6	4.7	4.6	4.7	4.5	4.5	4.4	4.2	3.9	3.9	3.9	3.8	3.8	3.8	3.9	4.1		
EU-6	3.5	3.7	3.7	3.5	3.3	3.3	3.2	3.3	3.2	3.2	3.0	2.8	2.9	3.0	3.0	2.9	3.0	3.0	3.0	3.0	3.0	3.0	3.2	3.2	3.2	3.3	3.2	3.3	
EU-9																													
EU-12	3.8	3.6	3.6	3.6	3.6	3.6	3.5	3.6	3.5	3.5	3.3	3.3	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.4	3.4	3.4	3.5	3.4	3.5	
EU-15																													
Europe	3.5	3.7	3.7	3.8	3.6	3.6	3.6	3.5	3.6	3.5	3.3	3.3	3.4	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.2	3.2	3.3	3.3	3.3	3.4	3.4	3.4	



⁽⁴⁾ Partly estimated.

Table/Figure A 10: Excise Duties as % of Total Taxation

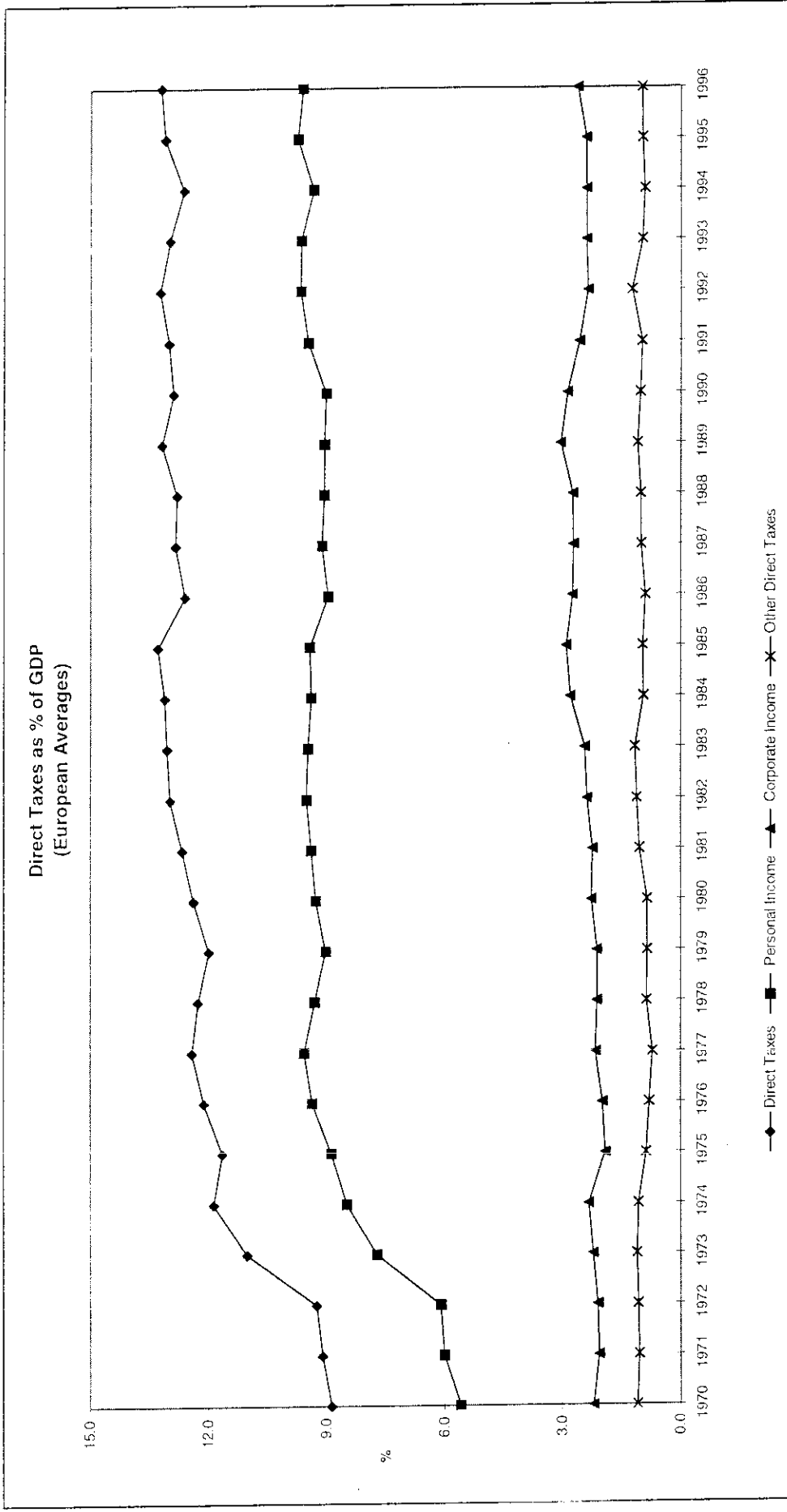
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996						
Belgium	8.0	9.0	9.1	8.9	7.7	7.9	7.9	7.7	7.0	7.0	6.8	6.6	7.1	7.2	6.5	6.2	6.0	6.3	5.9	6.2	6.3	6.4	6.5	6.4	6.5	6.4	6.4						
Denmark	16.1	14.0	13.5	14.5	11.9	14.1	14.8	15.1	14.1	13.9	12.8	12.4	12.4	12.9	12.8	12.5	14.3	13.4	11.8	10.8	10.7	10.5	10.3	9.7	10.4	11.0	11.2						
Germany	9.7	9.6	9.9	9.7	9.0	9.0	8.5	8.3	8.2	7.9	7.6	7.6	7.6	7.6	7.5	7.1	7.0	6.9	6.8	7.1	7.1	7.5	7.3	7.1	7.2	7.0	7.2						
Greece ^(a)																20.7	27.0	19.3	19.6	11.7	10.6	6.8	7.1	6.7	6.2	6.2	6.2						
Spain																	5.8	5.4	6.1	6.0	5.7	5.9	6.8	7.5	8.1	8.4	8.2						
France	8.2	8.5	8.5	7.7	7.1	6.4	6.9	7.3	7.4	7.4	6.7	6.2	6.1	6.1	6.3	6.6	6.8	6.8	7.0	6.7	6.4	6.4	6.4	6.6	7.1	7.0	6.8						
Ireland	32.4	29.8	28.1	27.5	25.8	27.5	28.1	26.5	25.3	25.5	27.1	27.5	23.9	21.8	20.6	20.5	19.7	18.9	18.2	19.2	18.3	17.5	16.6	15.7	15.9	16.3	16.0						
Italy	18.8	20.3	19.3	14.9	13.5	14.4	12.3	12.6	11.8	10.9	9.5	8.3	8.1	8.6	8.7	8.1	9.3	9.3	9.2	8.9	9.4	9.6	9.5	9.0	9.6	9.7	9.1						
Luxembourg	7.5	7.5	8.6	8.4	6.7	7.7	7.3	6.8	6.7	7.0	9.4	10.8	12.2	11.8	11.1	10.8	10.6	10.2	10.0	10.1	10.2	11.3	13.2	12.3	13.0	12.3	11.8						
Netherlands	8.1	8.3	8.4	8.0	7.4	7.7	7.9	7.9	7.5	7.3	6.6	6.4	6.5	6.6	6.9	6.5	6.7	6.6	6.3	6.5	6.6	6.3	6.7	7.1	7.5	7.6	7.4						
Austria																	6.6	6.7	6.8	6.7	6.3	6.1	6.0	6.0	5.9	5.8	5.6	6.1	6.5				
Portugal																	13.8	13.3	13.1	13.0	13.7	13.8	17.1	15.0	14.0	12.5	12.2	12.9	12.1	12.4	11.7	11.6	11.2
Finland																	14.3	13.6	14.2	14.0	13.2	12.5	12.1	11.2	11.1	10.8	10.2	10.3	10.5	11.1	10.4	10.5	10.3
Sweden																	8.0	8.2	8.7	8.5	9.2	9.6	8.7	8.4	8.3	7.8	7.5	7.4	7.7	8.0	8.2	8.1	7.9
UK	16.7	16.0	16.0	13.7	13.0	12.1	13.0	14.1	13.2	12.2	11.4	12.0	12.2	12.0	12.1	11.7	11.8	11.7	11.2	10.5	10.8	11.2	11.1	11.4	11.4	11.4	11.3	11.5					
EU-6	10.6	10.9	10.8	10.7	9.9	9.7	9.9	9.3	9.5	9.2	8.4	8.3	8.3	8.3	8.4	8.4	8.2	8.4	8.3	8.2	8.0	8.2	8.1	8.0	8.3	8.2	8.1						
EU-9																																	
EU-12																																	
EU-15																																	
Europe	10.6	10.9	10.8	10.7	9.9	9.7	9.9	9.3	9.5	9.2	8.4	8.3	8.3	8.4	8.4	8.4	8.2	8.4	8.3	8.2	8.0	8.2	8.1	8.0	8.3	8.2	8.1						



(a) Partly estimated.

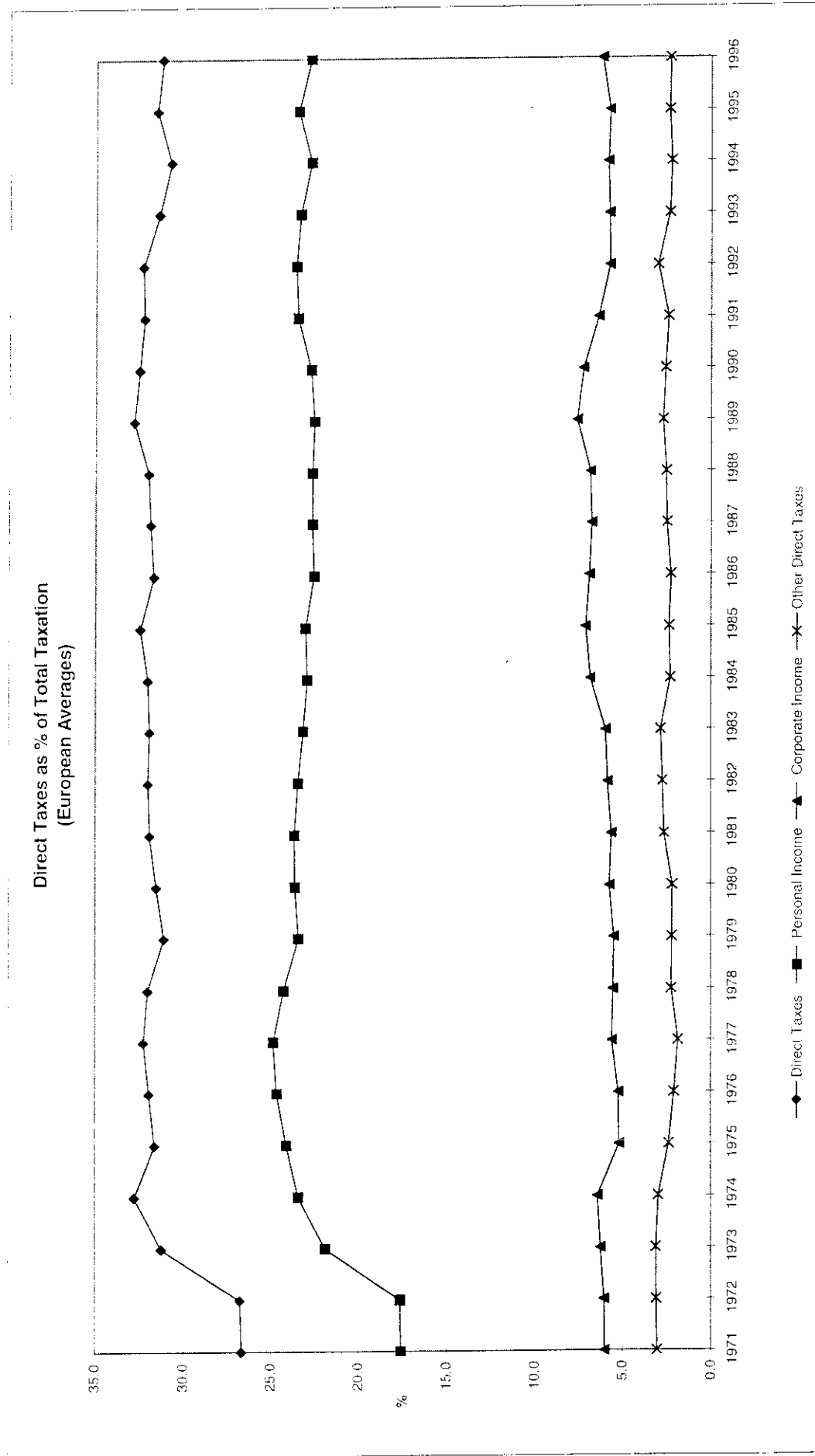
Table/Figure A 11: Direct Taxes as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Direct Taxes	8.9	9.1	9.2	11.0	11.9	11.6	12.1	12.4	12.3	12.0	12.4	12.7	13.0	13.1	13.3	12.6	12.8	12.8	13.2	12.9	13.0	13.2	13.0	13.2	13.0	12.6	13.1	13.2
Personal Income	5.6	6.0	6.1	7.7	8.5	8.9	9.4	9.6	9.3	9.0	9.3	9.4	9.5	9.5	9.4	9.4	9.0	9.1	9.1	9.1	9.0	9.5	9.7	9.7	9.3	9.7	9.6	
Corporate Income	2.2	2.0	2.1	2.2	2.3	1.9	2.0	2.1	2.1	2.1	2.3	2.2	2.4	2.4	2.8	2.9	2.7	2.7	2.7	3.0	2.9	2.6	2.3	2.4	2.4	2.4	2.6	
Other Direct Taxes	1.1	1.0	1.1	1.1	1.1	0.9	0.8	0.7	0.8	0.8	0.8	1.0	1.1	1.2	0.9	1.0	0.9	1.0	1.0	1.1	1.0	1.0	1.2	1.0	0.9	1.0	1.0	



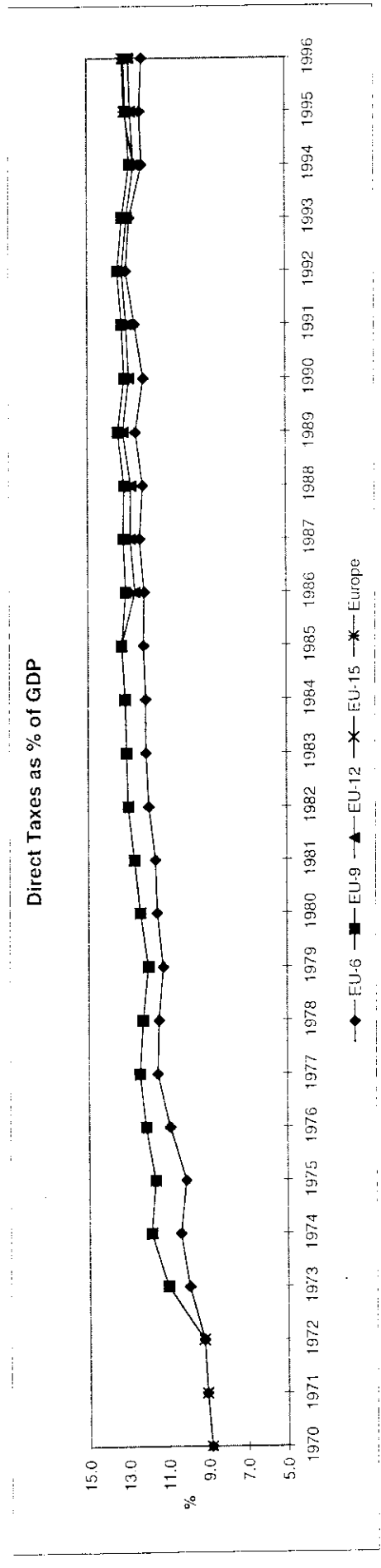
Table/Figure A 12: Direct Taxes as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Direct Taxes	26.5	26.6	26.7	31.2	32.8	31.6	31.9	32.3	32.0	31.1	31.5	31.9	32.0	32.0	32.0	32.5	31.7	31.9	32.0	32.8	32.5	32.3	32.3	31.4	30.7	31.5	31.2
Personal Income	16.7	17.6	17.6	21.9	23.4	24.1	24.7	24.8	24.3	23.4	23.6	23.7	23.5	23.2	22.9	23.0	22.6	22.7	22.7	22.6	22.7	23.5	23.6	23.4	22.7	23.5	22.8
Corporate Income	6.5	6.0	6.0	6.2	6.4	5.2	5.2	5.6	5.5	5.5	5.7	5.6	5.8	5.9	6.8	7.1	6.9	6.7	6.8	7.6	7.2	6.4	5.7	5.7	5.8	5.7	6.1
Other Direct Taxes	3.2	3.0	3.1	3.1	2.9	2.3	2.1	1.8	2.2	2.2	2.2	2.6	2.7	2.8	2.3	2.3	2.2	2.5	2.5	2.7	2.6	2.4	3.0	2.3	2.2	2.3	2.3



Table/Figure A 13: Direct Taxes as % of GDP

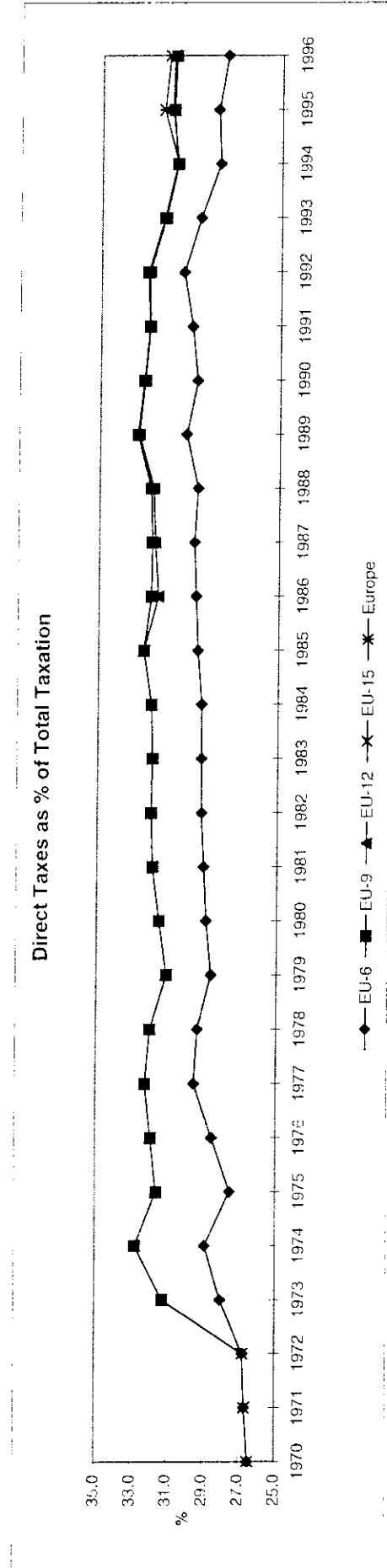
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	11.8	12.4	13.1	14.0	15.0	17.0	16.7	17.9	19.1	19.7	18.6	18.5	20.0	19.3	19.8	19.7	19.3	18.9	18.2	16.8	17.1	16.7	16.6	16.7	18.0	18.4	18.4	
Denmark	21.5	24.4	23.8	24.7	28.2	24.7	25.0	24.4	24.6	24.9	26.1	26.0	25.6	26.8	27.7	28.8	29.6	30.2	31.7	31.6	30.1	30.5	30.9	31.8	32.8	32.4	32.5	
Germany	10.9	11.4	11.1	12.7	13.1	12.1	12.9	13.8	13.1	12.7	12.8	12.3	12.2	12.1	12.3	12.7	12.4	12.5	12.3	12.8	11.3	11.7	12.0	11.6	11.1	11.4	10.5	
Greece ^(a)																5.7	6.0	6.0	5.8	5.5	6.0	5.9	5.8	5.9	7.1	7.1	7.1	
Spain																												
France	7.3	6.8	6.9	7.1	7.6	7.4	8.3	8.3	8.3	7.9	8.0	8.6	9.0	9.1	9.2	9.6	9.4	9.6	9.7	9.3	9.4	9.3	10.0	9.7	9.7	10.0	10.2	
Ireland	9.4	10.4	9.8	10.1	10.3	10.3	11.4	11.2	10.9	11.4	12.7	13.1	13.4	14.0	14.8	14.5	14.9	15.2	16.0	13.4	13.9	14.5	14.8	15.5	15.7	14.1	14.3	
Italy	5.3	5.5	6.1	5.7	5.8	6.1	7.1	7.8	9.1	8.7	9.8	11.2	12.5	13.6	13.0	13.2	13.0	13.5	13.6	14.6	14.6	14.8	16.9	17.0	15.2	15.3	15.6	
Luxembourg	12.2	13.1	12.9	13.9	15.6	17.1	16.9	20.2	21.3	19.1	18.5	18.6	18.3	20.2	19.2	18.4	16.8	16.7	15.9	15.2	15.6	14.4	13.1	14.6	15.5	15.4	15.3	
Netherlands	12.9	13.8	14.3	14.5	14.8	15.5	15.1	15.5	15.6	15.8	15.9	15.3	15.1	13.9	13.1	12.9	13.6	14.4	14.7	14.2	15.7	17.2	16.1	17.0	14.3	13.3	13.7	
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	16.0	15.5	14.2	14.0	16.6	17.0	16.2	15.0	14.3	13.6	14.2	15.1	15.4	15.2	15.3	15.5	14.7	14.3	14.4	14.8	15.1	14.0	13.1	12.4	12.9	13.7	14.7	
EU-6	8.9	9.1	9.2	10.0	10.4	10.1	10.9	11.5	11.5	11.2	11.5	11.6	11.9	12.1	12.1	12.2	12.2	12.4	12.2	12.6	12.2	12.6	13.0	12.8	12.2	12.3	12.2	
EU-9																												
EU-12																												
EU-15																												
Europe	8.9	9.1	9.2	11.0	11.9	11.6	12.1	12.4	12.3	12.0	12.4	12.7	13.0	13.1	13.1	13.3	12.6	12.8	12.8	13.2	12.9	13.0	13.2	13.0	12.6	12.8	12.9	



(^a) Partly estimated.

Table/Figure A 14: Direct Taxes as % of Total Taxation

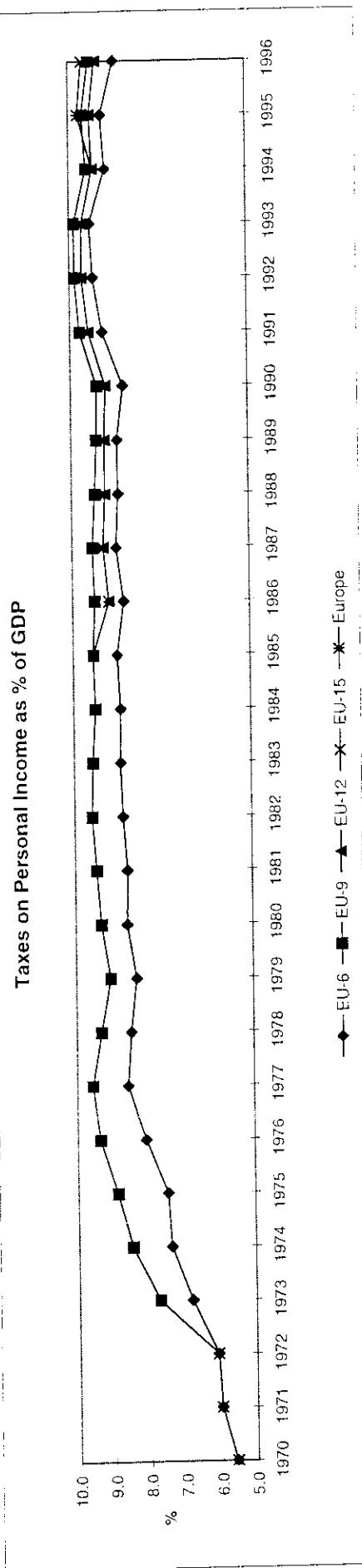
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	32.6	33.6	35.1	36.5	38.2	40.3	39.2	40.5	42.3	42.9	42.2	41.8	43.2	41.7	42.1	41.8	41.3	40.3	39.9	38.4	38.5	37.6	37.3	37.0	38.8	39.8	39.6	
Denmark	53.2	56.0	55.3	58.5	62.9	60.3	59.7	57.7	56.7	55.8	57.2	57.1	57.4	57.7	58.0	58.7	58.2	58.5	60.3	61.2	60.5	61.2	61.5	61.9	61.7	61.6	61.1	
Germany	30.6	31.2	30.0	32.3	33.0	30.4	31.5	32.9	31.7	30.9	30.8	29.8	29.5	29.5	29.7	30.5	30.3	30.3	30.1	30.9	28.6	28.4	28.6	27.4	26.2	26.8	25.1	
Greece ⁽¹⁾																27.6	26.2	26.0	27.4	19.2	20.5	20.1	19.4	19.2	22.4	22.4	22.4	
Spain																												
France	20.9	19.6	19.8	20.3	21.3	20.1	21.4	21.4	20.5	20.0	20.7	21.4	21.2	21.5	21.1	21.9	21.8	21.3	21.4	21.4	21.4	21.4	22.7	22.2	22.1	22.7	22.8	23.2
Ireland	29.8	31.8	31.2	31.9	32.2	32.2	32.0	33.0	34.0	36.0	36.7	36.5	35.8	35.9	37.2	37.3	38.7	39.7	41.1	37.2	39.1	40.5	40.9	43.0	42.7	41.2	43.1	
Italy	20.6	20.9	23.1	22.4	22.6	23.6	25.9	27.3	30.9	30.1	32.0	35.2	36.5	37.7	37.2	37.9	36.9	37.3	37.1	38.1	37.6	37.1	40.1	39.1	39.1	37.4	37.5	36.4
Luxembourg	39.6	38.9	37.6	40.0	43.4	40.0	39.3	42.4	43.7	41.9	40.0	38.8	37.3	39.0	38.4	39.4	38.1	37.4	36.9	36.0	35.9	33.7	31.4	33.2	35.1	34.9	34.3	
Netherlands	34.6	35.3	35.6	35.1	35.4	35.8	35.1	34.5	34.5	34.4	34.7	33.7	32.6	29.4	28.7	28.4	29.7	29.9	30.3	31.1	34.9	36.1	34.1	35.1	31.0	29.5	30.5	
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	43.3	44.0	42.4	42.6	45.9	46.2	45.0	42.6	42.2	39.4	39.4	39.6	39.8	39.6	39.8	40.7	38.8	38.2	38.4	40.3	42.3	39.7	38.5	37.5	38.4	39.4	41.2	
EU-6	26.5	26.6	26.7	31.2	32.8	31.6	31.9	32.3	32.0	31.1	31.5	31.9	32.0	32.0	32.0	32.5	31.7	31.9	32.0	32.8	32.5	32.3	32.3	32.3	31.4	30.7	31.1	31.0
EU-9																												
EU-12																												
EU-15																												
Europe	26.5	26.6	26.7	31.2	32.8	31.6	31.9	32.3	32.0	31.1	31.5	31.9	32.0	32.0	32.0	32.5	31.7	31.9	32.0	32.8	32.5	32.3	32.3	32.3	31.4	30.7	31.1	31.0
EU-6	26.5	26.6	26.7	31.2	32.8	31.6	31.9	32.3	32.0	31.1	31.5	31.9	32.0	32.0	32.0	32.5	31.7	31.9	32.0	32.8	32.5	32.3	32.3	32.3	31.4	30.7	31.1	31.0
EU-9																												
EU-12																												
EU-15																												
Europe	26.5	26.6	26.7	31.2	32.8	31.6	31.9	32.3	32.0	31.1	31.5	31.9	32.0	32.0	32.0	32.5	31.7	31.9	32.0	32.8	32.5	32.3	32.3	32.3	31.4	30.7	31.1	31.0



(1) Partly estimated.

Table/Figure A 15: Taxes on Personal Income as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	8.9	9.4	10.1	10.6	11.6	13.6	13.5	14.7	15.9	16.3	15.6	16.0	17.1	16.5	17.0	16.8	16.2	15.9	15.1	13.7	14.3	13.9	14.1	13.8	14.8	14.8	14.6	
Denmark	20.1	23.1	22.5	23.0	26.4	23.0	23.0	22.6	22.8	23.1	24.1	24.3	24.1	25.1	24.2	25.1	24.9	25.9	27.4	27.4	26.8	27.3	27.5	27.6	25.9	25.1	24.4	
Germany	8.2	9.1	8.9	10.3	10.8	10.1	10.6	11.0	10.4	10.0	10.4	10.0	9.9	9.7	9.6	9.9	9.6	10.0	9.8	10.0	8.9	9.5	9.8	9.3	9.0	9.3	8.2	
Greece ^(*)																4.3	4.4	4.2	4.3	3.8	3.9	3.9	3.7	3.9	4.7	4.7	4.7	
Spain											4.8	4.7	4.2	4.9	5.3	5.8	5.5	7.1	7.3	8.0	7.8	8.3	8.9	8.7	8.5	8.3	8.4	
France	4.5	4.3	4.4	4.5	4.1	4.7	5.3	5.4	5.4	5.4	5.4	5.6	5.8	6.0	6.4	6.6	6.4	6.3	6.3	5.9	6.0	6.8	7.0	7.3	7.4	7.4	7.9	
Ireland	7.5	8.5	8.0	8.5	8.9	9.2	10.3	9.5	9.1	9.4	11.0	11.2	11.2	11.9	12.9	12.7	12.8	13.3	13.8	11.5	11.4	11.7	11.7	11.9	11.9	10.7	10.6	
Italy	0.3	0.3	0.3	0.3	2.2	3.1	3.9	4.8	5.1	5.2	6.2	7.1	7.5	7.9	7.8	8.4	8.0	8.2	8.7	8.8	8.9	9.1	9.5	10.4	9.5	9.6	9.5	
Luxembourg	7.6	9.2	9.3	9.3	9.5	12.1	11.2	13.1	13.1	12.6	12.7	13.0	12.9	13.7	13.5	12.0	11.4	11.0	10.2	9.7	10.3	9.5	9.1	9.2	9.6	9.5	9.9	
Netherlands	9.8	10.6	11.2	11.2	11.6	11.8	11.7	11.9	12.2	12.4	12.2	11.4	11.2	10.4	9.8	9.0	9.5	9.8	10.2	10.0	11.4	12.8	12.1	12.7	9.9	8.9	8.4	
Austria											9.0	9.5	9.2	8.9	9.2	9.6	9.7	9.4	9.3	8.0	8.5	8.9	9.1	9.3	8.7	9.0	9.3	
Portugal											1.5	1.8	1.9	2.1	2.1	2.0	1.7	1.8	2.7	4.7	5.0	5.6	6.7	6.4	6.2	6.4	6.9	
Finland											13.5	14.7	14.3	14.4	15.0	16.0	16.6	15.1	16.4	16.1	16.5	16.4	16.0	15.4	16.9	15.5	16.5	
Sweden											20.3	19.9	20.1	19.9	19.5	19.4	20.0	21.2	21.6	22.4	21.3	18.9	18.9	18.7	18.7	18.5	19.2	
UK	11.1	11.2	10.3	9.7	11.0	13.4	13.6	12.4	11.2	10.3	10.4	10.9	11.1	10.5	10.3	9.9	10.6	9.8	9.5	9.4	10.1	10.3	10.0	9.5	9.7	9.9	10.6	
EU-6	5.6	6.0	6.1	6.8	7.4	7.5	8.1	8.6	8.5	8.3	8.5	8.5	8.6	8.7	8.7	8.8	8.6	8.7	8.7	8.7	8.5	9.1	9.3	9.4	9.0	9.1	8.7	
EU-9	7.7	8.5	8.9	9.4	9.6	9.4	9.6	9.3	9.0	9.3	9.4	9.5	9.5	9.4	9.4	9.4	9.4	9.4	9.3	9.3	9.3	9.7	9.9	9.9	9.5	9.6	9.4	
EU-12																						9.0	9.1	9.1	9.1	9.3	9.4	9.2
EU-15																												
Europe	5.6	6.0	6.1	7.7	8.5	8.9	9.4	9.6	9.3	9.0	9.3	9.4	9.5	9.5	9.4	9.4	9.0	9.1	9.1	9.1	9.0	9.5	9.7	9.7	9.3	9.7	9.6	

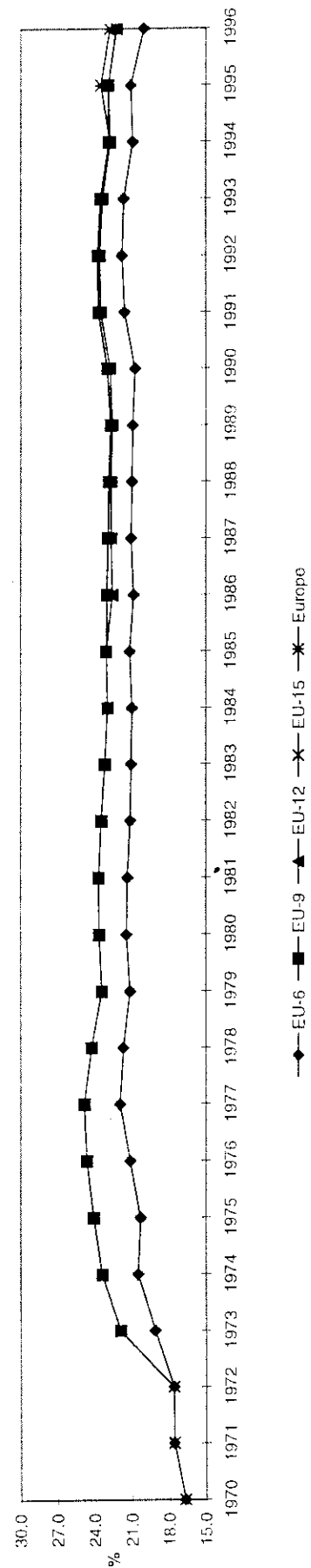


(*) Partly estimated.

Table/Figure A 16: Taxes on Personal Income as % of Total Taxation

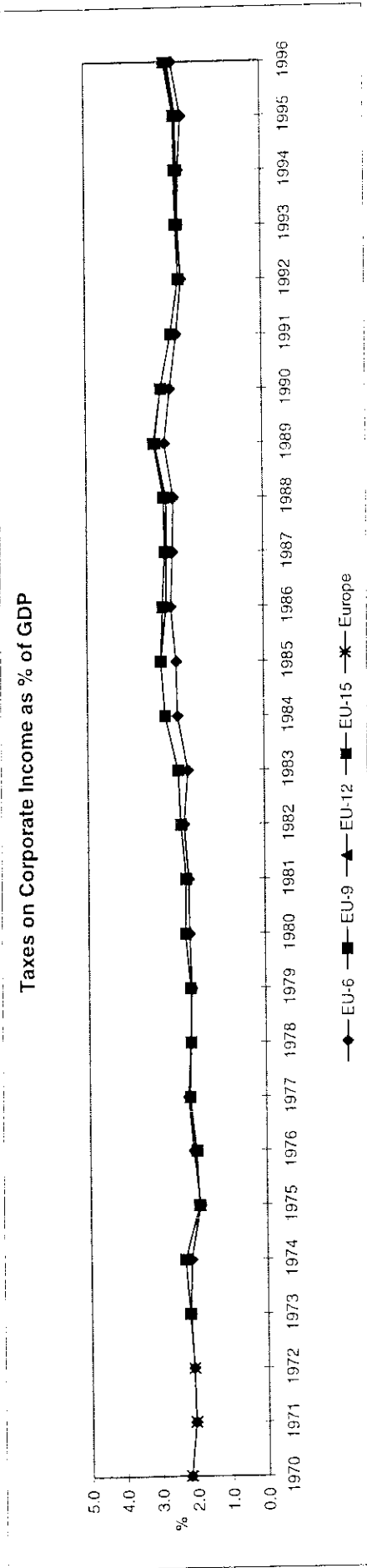
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	24.7	25.4	27.0	27.6	29.6	32.2	31.7	33.4	35.3	35.6	35.4	36.2	37.0	35.7	36.0	35.5	34.7	33.8	33.1	31.3	32.2	31.3	31.6	30.6	31.9	32.1	31.6		
Denmark	49.7	52.9	52.2	54.4	58.8	56.2	55.0	53.5	52.4	51.7	52.8	53.4	54.0	54.0	50.8	51.2	48.9	50.1	52.0	53.0	53.9	54.7	54.9	53.8	48.8	47.7	45.9		
Germany	23.0	24.8	24.1	26.2	27.2	25.3	25.7	26.2	25.2	24.3	25.0	24.2	23.8	23.5	23.3	23.8	23.5	24.3	23.9	24.2	22.6	23.1	23.5	22.0	21.1	21.8	19.6		
Greece ⁽¹⁾																21.0	18.9	18.1	20.0	13.4	13.5	13.2	12.3	12.6	14.9	14.9	14.9		
Spain											18.9	17.5	15.7	17.3	18.4	19.5	17.7	21.5	21.9	22.8	22.2	23.4	24.0	23.8	23.6	23.8	23.7		
France	13.0	12.4	12.5	12.7	11.5	12.8	13.8	13.9	13.9	13.5	13.5	13.8	13.9	14.7	14.9	14.3	14.3	14.1	13.5	13.4	13.6	15.5	15.9	16.5	16.7	16.6	17.2		
Ireland	23.7	26.1	25.6	26.9	27.8	28.6	29.2	28.1	28.5	29.8	31.7	31.3	30.0	30.5	32.3	32.5	33.3	34.8	35.4	32.0	32.2	32.7	32.4	33.1	32.3	31.2	31.8		
Italy	1.2	1.2	1.2	1.2	8.5	12.1	14.2	16.9	17.1	17.9	20.3	22.4	21.9	22.1	22.2	24.2	22.6	22.8	23.8	23.0	23.0	22.7	22.6	23.9	23.3	23.4	22.2		
Luxembourg	24.5	27.3	27.2	26.8	26.6	28.2	25.9	27.5	27.0	27.7	27.5	27.2	26.3	26.4	26.9	25.8	25.9	24.7	23.7	23.0	23.7	22.3	21.7	20.9	21.7	21.5	22.2		
Netherlands	26.4	27.0	27.9	27.2	27.6	27.0	27.3	26.5	26.9	27.1	26.5	25.2	24.2	22.0	21.4	19.8	20.7	20.3	21.0	22.0	25.4	27.0	25.6	26.3	21.5	19.8	18.7		
Austria											22.0	22.6	22.4	22.0	21.9	22.2	22.8	22.1	22.0	19.3	20.6	21.3	21.2	21.1	20.2	20.9	21.1		
Portugal											6.0	6.5	6.5	7.0	7.2	6.7	5.6	5.9	8.5	14.9	15.4	16.7	18.6	18.6	17.6	17.8	18.6		
Finland											36.7	37.8	37.9	38.4	38.4	39.0	39.4	37.4	37.8	37.1	36.3	35.0	34.2	33.8	35.5	33.5	34.2		
Sweden											41.3	39.8	40.9	39.5	38.8	38.8	38.7	38.7	39.8	39.9	38.4	35.8	37.0	37.3	37.6	37.2	35.4		
UK	30.0	31.7	30.7	29.7	30.6	36.5	37.7	35.4	33.0	29.8	28.9	28.6	28.6	27.5	26.7	26.0	27.9	26.3	25.5	25.4	28.3	29.3	29.3	28.7	28.8	28.5	29.9		
EU-6	16.7	17.6	17.6	19.1	20.5	20.3	21.1	21.9	21.7	21.1	21.4	21.3	21.1	21.0	21.0	21.2	20.8	21.0	21.0	20.9	20.7	21.6	21.8	21.6	20.9	21.0	20.0		
EU-9											21.9	23.4	24.1	24.7	24.8	24.3	23.4	23.6	23.7	23.5	23.2	22.9	23.0	23.0	23.7	23.8	22.9	22.2	
EU-12																						22.6	22.7	22.6	23.4	22.7	22.9	22.2	
EU-15																												23.5	22.8
Europe	16.7	17.6	17.6	21.9	23.4	24.1	24.7	24.8	24.3	23.4	23.6	23.7	23.5	23.2	22.9	23.0	22.6	22.7	22.7	22.6	22.7	23.5	23.6	23.4	22.7	23.5	22.8		

Taxes on Personal Income as % of Total Taxation


⁽¹⁾ Partly estimated.

Table/Figure A 17: Taxes on Corporate Income as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996				
Belgium	2.4	2.6	2.7	3.0	3.0	3.0	2.8	2.7	2.7	2.8	2.5	2.0	2.4	2.3	2.4	2.6	2.7	2.6	2.7	2.8	2.4	2.4	2.1	2.4	2.1	2.4	2.7	3.0	3.1		
Denmark	1.1	1.0	1.0	1.4	1.5	1.3	1.6	1.3	1.4	1.4	1.5	1.3	1.2	1.4	3.1	3.2	4.2	3.7	3.8	3.8	2.8	2.8	3.0	3.8	3.0	3.8	3.6	3.5	3.8		
Germany	1.7	1.4	1.3	1.5	1.5	1.3	1.5	1.9	1.9	2.0	1.8	1.7	1.7	1.8	2.0	2.3	2.2	1.9	1.9	2.2	1.8	1.6	1.5	1.7	1.6	1.7	1.6	1.7			
Greece ^(*)																1.0	1.3	1.5	1.2	1.3	1.7	1.7	1.6	1.7	1.6	1.7	2.0	2.0			
Spain																															
France	2.2	1.9	2.0	2.0	2.8	1.9	2.2	2.1	1.8	1.9	2.1	2.1	2.2	1.9	2.0	2.0	2.3	2.3	2.4	2.5	2.4	2.0	1.7	1.6	1.8	1.8	1.9	1.8			
Ireland	1.3	1.2	1.0	0.9	0.9	0.7	0.7	1.4	1.6	1.7	1.5	1.8	2.1	2.0	1.8	1.7	1.8	1.7	2.0	1.7	2.2	2.6	2.9	3.4	3.7	3.3	3.3	3.5			
Italy	3.0	3.1	3.4	3.2	2.1	2.1	2.3	2.4	2.6	2.1	2.4	2.7	3.0	2.8	3.5	3.1	3.4	3.4	3.2	3.7	3.7	3.6	3.8	4.1	4.0	3.6	4.2	4.2			
Luxembourg	4.1	3.4	3.0	4.0	5.6	4.6	5.2	6.5	7.5	5.9	5.2	4.9	4.8	5.7	5.0	5.7	4.8	5.0	4.9	4.7	4.5	4.0	3.3	4.7	5.1	5.1	4.4	4.4			
Netherlands	2.5	2.7	2.6	2.8	2.8	3.3	3.0	3.0	2.7	2.6	3.0	3.1	3.1	2.8	2.6	3.1	3.2	3.7	3.5	3.2	3.4	3.4	3.1	3.3	3.3	3.3	3.3	4.1			
Austria																1.4	1.4	1.2	1.1	1.2	1.3	1.3	1.4	1.3	1.4	1.6	1.5	1.0	1.2	1.8	
Portugal																1.0	1.1	1.2	1.4	1.3	1.3	1.5	1.7	2.4	2.6	2.9	2.3	2.3	2.4	2.6	
Finland																1.2	1.5	1.6	1.4	1.3	1.5	1.1	1.3	1.4	2.0	1.6	0.4	0.6	2.0	2.9	
Sweden																1.2	1.0	1.3	1.8	1.8	1.6	1.7	2.6	2.6	2.7	2.0	1.5	2.0	2.4	2.9	3.1
UK	3.1	2.6	2.2	2.5	3.4	2.2	1.7	2.0	2.2	2.4	2.9	2.7	2.9	3.6	4.2	4.6	3.8	3.7	3.8	4.3	4.0	3.2	2.7	2.5	2.7	2.7	3.3	3.6			
EU-6	2.2	2.0	2.1	2.2	2.3	1.9	2.0	2.1	2.1	2.1	2.3	2.2	2.4	2.4	2.4	2.8	2.9	2.7	2.7	3.0	2.9	2.6	2.3	2.4	2.4	2.4	2.4	2.4	2.6		
EU-9	2.2	2.0	2.1	2.2	2.1	1.9	2.0	2.2	2.1	2.1	2.1	2.2	2.3	2.2	2.4	2.8	2.9	2.8	2.8	3.1	2.9	2.6	2.3	2.4	2.4	2.4	2.4	2.7	2.7		
EU-12																															
EU-15																															
Europe	2.2	2.0	2.1	2.2	2.3	1.9	2.0	2.1	2.1	2.1	2.3	2.2	2.4	2.4	2.4	2.8	2.9	2.7	2.7	3.0	2.9	2.6	2.3	2.4	2.4	2.4	2.4	2.4	2.6		

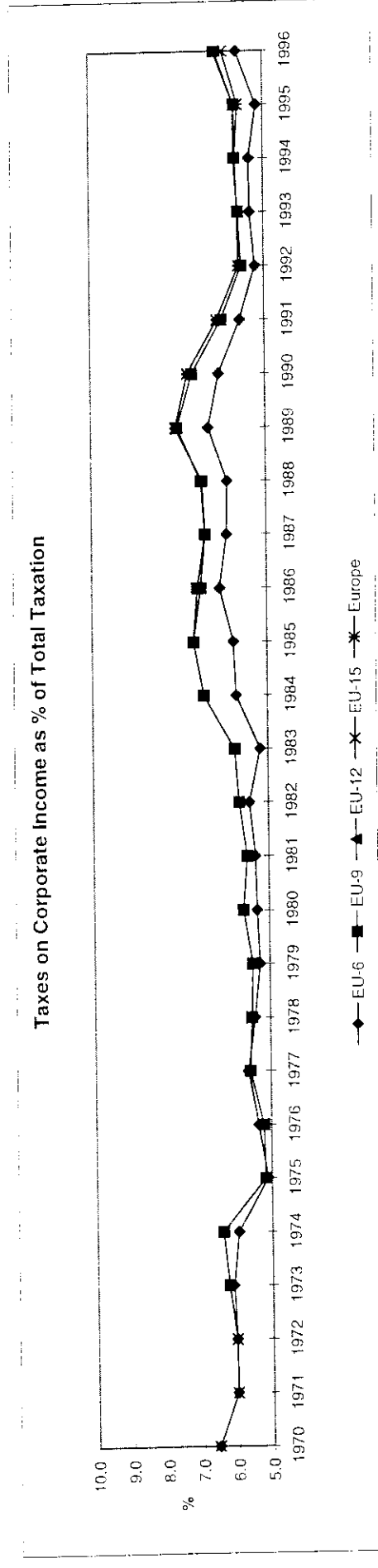


(*) Partly estimated.

Table/Figure A 18: Taxes on Corporate Income as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	6.8	7.1	7.2	8.0	7.6	7.2	6.5	6.1	5.9	6.2	5.6	4.5	5.1	4.9	5.1	5.4	5.8	5.6	6.0	6.3	5.4	5.3	4.7	5.2	5.8	6.6	6.8
Denmark	2.6	2.4	2.3	3.2	3.3	3.2	3.9	3.2	3.2	3.1	3.3	2.8	2.6	2.9	6.5	6.6	8.3	7.3	7.2	7.4	5.7	5.7	5.9	7.4	6.9	6.6	7.1
Germany	4.7	3.7	3.5	3.9	3.7	3.2	3.7	4.6	4.6	4.8	4.3	4.1	4.2	4.4	5.0	5.4	5.3	4.5	4.8	5.3	4.5	4.0	3.7	4.1	3.8	3.7	4.1
Greece ^(a)																5.0	5.8	6.4	5.7	4.6	5.8	5.7	5.3	5.4	6.4	6.4	6.4
Spain											4.8	4.3	4.5	4.7	4.6	5.2	5.6	6.9	6.6	8.6	8.9	7.6	6.4	5.8	5.0	5.7	5.7
France	6.2	5.6	5.7	5.8	7.8	5.0	5.7	5.5	4.6	4.6	4.9	5.0	5.0	4.3	4.4	4.5	5.2	5.3	5.4	5.8	5.5	4.6	3.8	3.7	4.0	4.2	4.0
Ireland	4.1	3.6	3.0	2.7	2.7	2.2	1.9	4.1	5.0	5.3	4.4	5.0	5.5	5.1	4.6	4.5	4.7	4.4	5.2	4.7	6.2	7.1	8.1	9.4	10.0	9.5	10.7
Italy	11.4	11.7	12.7	12.4	8.1	8.2	8.2	8.3	8.7	7.2	7.8	8.5	8.7	7.8	10.0	8.9	9.6	9.6	8.7	9.5	9.6	9.1	9.1	9.5	9.9	8.9	9.7
Luxembourg	13.3	10.0	8.7	11.5	15.5	10.7	12.2	13.6	15.5	12.9	11.1	10.3	9.7	11.0	10.0	12.2	10.9	11.3	11.3	11.2	10.3	9.4	7.9	10.7	11.5	11.5	9.8
Netherlands	6.6	6.9	6.6	6.7	6.6	7.6	6.9	6.6	6.1	5.6	6.5	6.8	6.8	5.9	5.6	6.8	7.1	7.6	7.2	7.1	7.5	7.2	6.5	6.8	7.2	7.3	9.2
Austria											3.3	3.3	2.9	2.8	3.0	3.1	3.1	2.9	3.1	3.4	3.2	3.3	3.8	3.3	2.3	2.9	4.0
Portugal											3.9	4.2	4.2	4.5	4.8	4.4	4.3	4.9	5.3	7.4	8.0	8.6	8.2	6.6	6.6	6.7	7.0
Finland											3.2	3.9	4.0	4.2	3.7	3.3	3.5	2.7	3.1	3.3	4.3	4.2	3.5	0.9	1.3	4.3	6.0
Sweden											2.4	2.1	2.7	3.5	3.5	3.1	3.3	4.8	4.7	4.9	3.6	1.8	3.0	4.1	4.9	5.8	5.7
UK	8.5	7.4	6.5	7.7	9.3	5.9	4.7	5.8	6.6	7.1	8.0	6.9	7.4	9.5	10.9	12.0	10.0	9.9	10.3	11.8	11.3	9.2	7.8	7.4	8.1	9.5	10.0

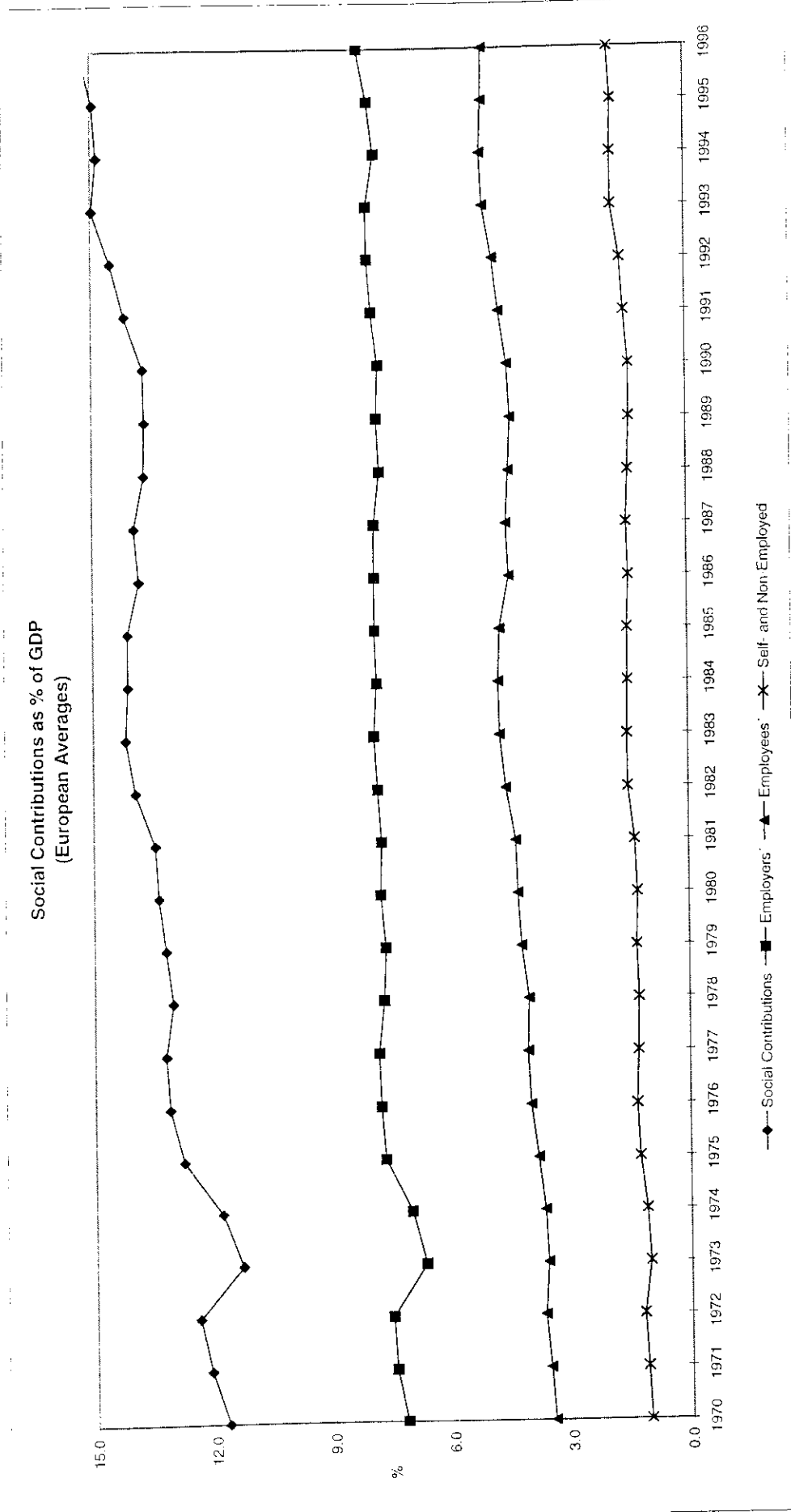
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
EU-6	6.5	6.0	6.0	6.1	6.0	5.1	5.4	5.6	5.4	5.3	5.3	5.4	5.5	5.2	5.9	6.0	6.3	6.1	6.1	6.1	6.6	6.3	5.7	5.3	5.4	5.4	5.2	5.7	
EU-9					6.2	6.4	5.2	5.2	5.6	5.5	5.5	5.7	5.6	5.8	5.9	6.8	7.1	7.0	6.8	6.9	7.5	7.1	6.2	5.6	5.7	5.8	5.8	6.4	
EU-12																	6.9	6.7	6.8	7.6	7.6	7.2	6.4	5.7	5.7	5.8	5.8	6.4	
EU-15																												5.7	6.1
Europe	6.5	6.0	6.0	6.2	6.4	5.2	5.2	5.6	5.5	5.5	5.7	5.6	5.8	5.8	5.9	6.8	7.1	6.9	6.7	6.8	7.6	7.2	6.4	5.7	5.7	5.8	5.7	6.1	



(a) Partly estimated.

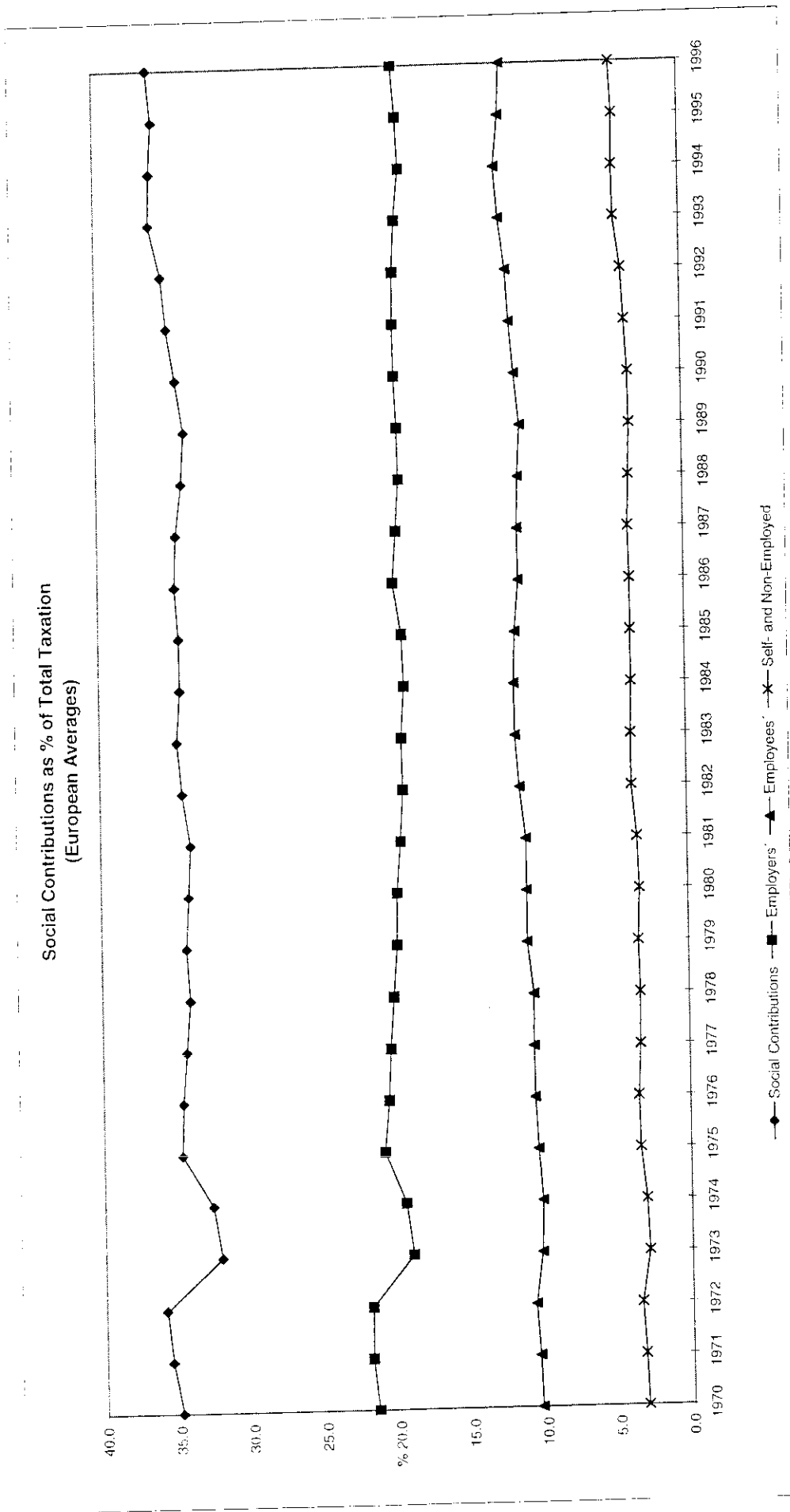
Table/Figure A 19: Social Contributions as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Social Contributions	11.7	12.1	12.4	11.3	11.8	12.8	13.1	13.2	13.0	13.2	13.4	13.4	13.9	14.2	14.1	14.1	13.8	13.9	13.7	13.7	13.7	13.7	14.2	14.5	15.0	14.8	14.9	15.3
Employers'	7.2	7.4	7.5	6.7	7.0	7.7	7.8	7.8	7.7	7.6	7.8	7.7	7.8	7.9	7.8	7.9	7.9	7.9	7.7	7.8	7.8	7.8	7.9	8.0	8.0	7.8	8.0	8.3
Employees'	3.5	3.6	3.7	3.6	3.7	3.8	4.0	4.1	4.0	4.2	4.3	4.3	4.6	4.7	4.8	4.7	4.5	4.6	4.5	4.4	4.5	4.4	4.5	4.7	4.9	5.1	5.2	5.1
Self- and Non-Employed	1.0	1.1	1.2	1.0	1.1	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.8	1.8	1.8	1.9



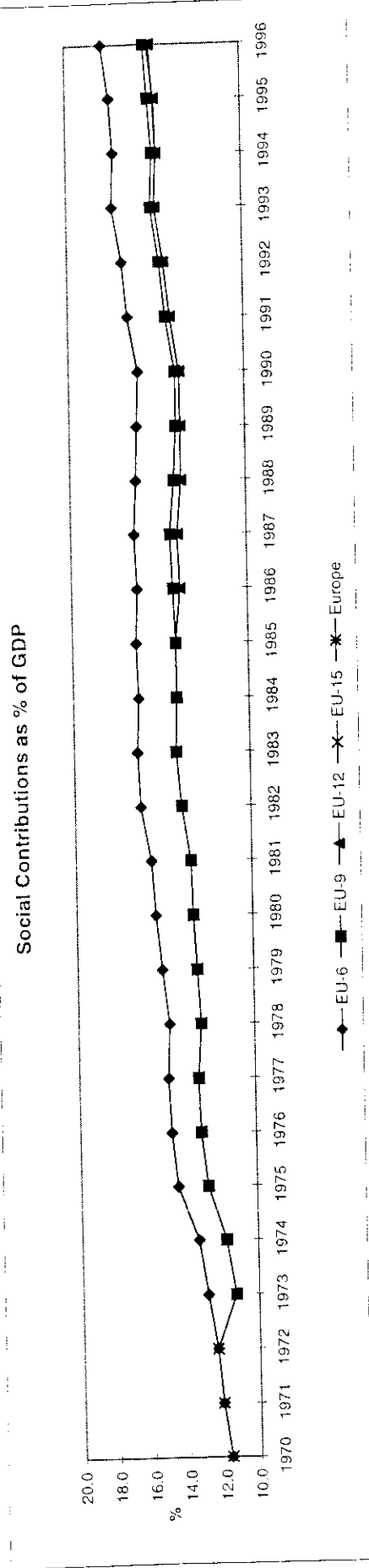
Table/Figure A 20: Social Contributions as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Social Contributions	34.8	35.5	35.9	32.0	32.6	34.7	34.6	34.3	34.0	34.2	34.0	33.9	34.4	34.7	34.5	34.5	34.8	34.6	34.2	34.0	34.5	35.1	35.4	36.2	36.0	36.3		
Employers'	21.4	21.8	21.8	19.0	19.4	20.8	20.5	20.4	20.1	19.8	19.8	19.5	19.3	19.4	19.2	19.3	19.8	19.6	19.4	19.4	19.6	19.6	19.6	19.6	19.4	19.1	19.3	19.5
Employees'	10.3	10.4	10.7	10.2	10.1	10.4	10.6	10.6	11.0	11.0	11.0	11.0	11.3	11.6	11.7	11.6	11.3	11.3	11.2	11.0	11.4	11.7	11.9	12.3	12.6	12.3	12.1	
Self- and Non-Employed	3.1	3.2	3.4	2.9	3.0	3.4	3.5	3.3	3.3	3.4	3.3	3.4	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.6	3.6	3.8	4.0	4.5	4.5	4.4	4.6	



Table/Figure A 21: Social Contributions as % of GDP

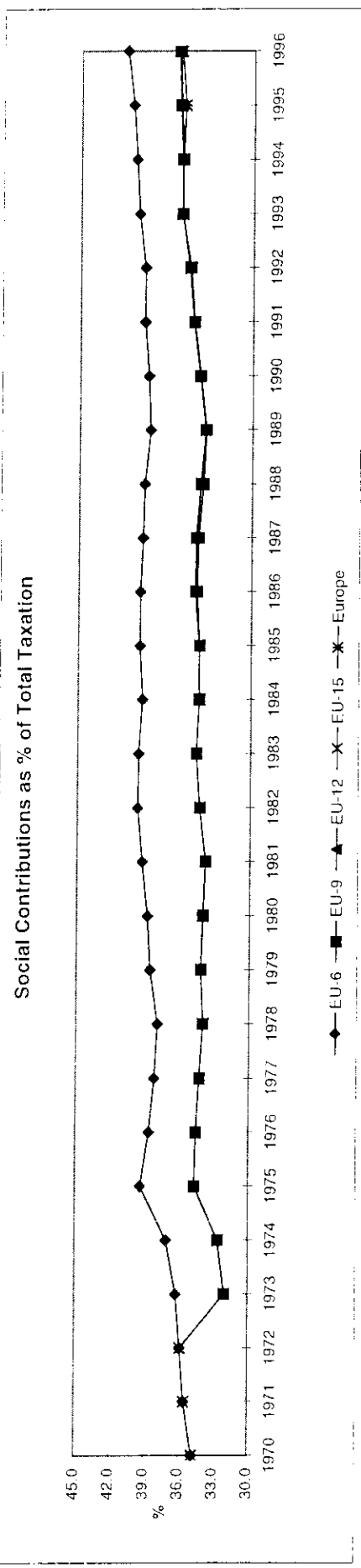
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	11.1	11.5	11.9	12.2	12.4	13.5	13.4	13.7	13.4	13.5	13.2	13.5	13.6	14.1	14.8	15.3	15.4	15.7	15.2	14.9	15.0	15.5	15.8	16.1	15.6	15.5	15.2	
Denmark	1.7	1.7	1.8	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.8	1.0	1.3	1.8	1.9	1.9	1.6	2.0	1.4	1.4	1.6	1.5	1.6	1.7	1.7	1.7	1.7	
Germany	11.6	12.1	12.6	13.4	14.0	15.0	15.5	15.5	15.3	15.3	15.6	16.2	16.6	16.1	16.1	16.3	16.3	16.4	16.3	16.0	15.8	17.0	17.3	17.8	18.1	18.3	18.7	
Greece ^(a)																0.0	0.0	0.0	0.0	0.0	8.6	8.2	8.7	8.6	9.7	9.7	9.7	
Greece ^(b)																												
Spain	12.7	12.9	13.0	13.1	13.6	15.0	15.5	16.1	16.1	17.0	17.8	17.8	18.3	18.9	19.2	19.3	18.8	19.1	19.0	19.2	19.3	19.3	19.5	19.7	19.2	19.4	19.7	
France	2.8	3.0	3.1	3.2	4.0	4.7	4.9	4.8	4.6	4.7	5.2	5.3	5.9	6.1	6.1	6.0	5.7	5.6	5.4	5.5	5.6	5.5	5.6	5.7	5.8	5.5	5.2	4.7
Ireland	10.0	10.5	10.5	10.6	11.7	11.4	11.2	11.1	11.4	11.5	11.5	12.4	12.5	12.0	12.0	12.4	12.3	12.2	12.6	12.2	12.6	12.9	13.1	13.3	13.7	13.0	13.1	14.8
Italy	8.8	9.7	9.7	9.3	9.5	12.6	13.4	14.1	13.5	13.1	13.5	13.7	14.0	13.6	13.5	12.3	11.8	12.3	11.8	11.4	11.8	12.1	12.4	12.3	11.8	11.8	11.8	11.9
Luxembourg	13.5	14.3	14.4	15.6	16.6	17.2	16.7	16.8	17.1	17.6	17.9	18.5	19.4	21.5	20.4	20.5	19.6	20.5	18.8	17.0	18.0	18.5	18.5	18.5	18.5	19.0	18.9	18.0
Netherlands																												
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	5.3	5.1	5.4	5.6	6.3	6.9	7.1	6.9	6.3	6.1	6.4	6.6	6.9	7.2	7.2	7.1	7.2	7.1	7.2	7.1	7.2	6.7	6.7	6.6	6.7	6.6	6.7	6.3
EU-6	11.7	12.1	12.4	12.9	13.3	14.5	14.8	14.9	14.8	15.2	15.5	15.7	16.3	16.4	16.3	16.4	16.3	16.4	16.3	16.2	16.1	16.6	16.9	17.4	17.3	17.5	17.9	
EU-9																												
EU-12																												
EU-15																												
Europe	11.7	12.1	12.4	11.3	11.8	12.8	13.1	13.2	13.0	13.2	13.4	13.4	13.9	14.2	14.1	14.1	13.8	13.9	13.7	13.7	13.7	14.2	14.5	15.0	14.8	15.0	15.2	



(^a) Partly estimated.
 (^b) Comparable social contributions data for Greece only available from 1989 onwards.

Table/Figure A 22: Social Contributions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	30.7	31.1	31.8	31.8	31.5	32.1	31.7	31.0	29.7	29.4	30.1	30.5	29.4	30.6	31.5	32.4	33.2	33.4	33.4	33.9	34.0	35.1	35.5	35.6	33.7	33.5	32.8
Denmark	4.1	3.9	4.2	1.4	1.3	1.5	1.4	1.4	1.4	1.4	1.6	1.9	2.2	2.9	3.9	4.0	3.9	3.1	3.8	2.7	2.8	3.2	3.1	3.2	3.3	3.3	3.2
Germany	32.5	33.0	34.0	34.2	35.1	37.7	37.8	36.8	37.0	37.2	37.6	39.1	40.0	39.3	39.1	39.2	39.8	39.8	39.9	38.9	39.9	39.9	41.2	41.3	42.1	42.6	42.9
Greece ^(a) ^(b)																0.0	0.0	0.0	0.0	0.0	30.2	28.4	29.6	28.7	31.6	30.6	30.6
Spain ^(a)																											
France	36.3	37.5	37.4	37.4	38.3	40.6	40.0	41.7	41.6	42.3	42.7	42.4	42.8	43.3	43.1	43.3	42.9	43.0	43.2	43.9	44.1	43.8	44.5	44.6	43.4	43.3	42.8
Ireland	8.7	9.1	9.8	10.2	12.5	14.6	13.9	14.2	14.4	14.9	15.0	14.8	15.7	15.6	15.2	15.5	14.9	14.7	14.4	15.0	15.4	15.4	15.7	15.9	16.0	15.1	14.1
Italy	38.7	39.6	39.6	41.2	41.6	45.0	41.5	39.1	37.5	39.3	37.7	36.4	36.3	34.9	34.3	34.5	35.1	34.1	33.4	32.8	33.2	32.9	31.6	31.5	32.0	32.0	34.4
Luxembourg	28.6	28.7	28.3	26.6	26.9	29.5	31.0	29.5	27.7	28.7	29.0	28.5	28.4	26.3	27.0	26.3	26.9	27.6	27.4	27.2	27.3	28.3	29.6	28.0	26.6	26.8	26.6
Netherlands	36.1	36.4	36.0	37.9	39.6	39.5	38.8	37.4	37.7	38.3	39.0	40.6	41.9	45.5	44.7	45.0	42.8	42.5	42.4	41.5	37.8	37.8	39.1	38.2	41.1	42.1	40.1
Austria																											
Portugal																											
Finland																											
Sweden																											
UK	14.5	14.6	16.3	17.2	17.4	18.7	19.8	19.5	18.7	17.8	17.7	17.3	17.8	18.8	18.8	18.7	18.9	19.0	19.2	18.3	18.6	18.9	19.3	20.2	19.8	19.2	17.6
EU-6	34.8	35.5	35.9	32.0	32.6	34.7	34.6	34.3	34.0	34.2	34.0	33.9	34.4	34.7	34.5	34.5	34.8	34.6	34.2	34.0	34.5	35.1	35.4	36.2	36.2	36.0	36.3
EU-9	34.8	35.5	35.9	32.0	32.6	34.7	34.6	34.3	34.0	34.2	34.0	33.9	34.4	34.7	34.5	34.5	34.8	34.6	34.2	34.0	34.5	35.1	35.4	36.2	36.2	36.0	36.3
EU-12	32.0	32.6	34.7	34.6	34.7	34.6	34.3	34.0	34.2	34.0	34.2	34.0	33.9	34.4	34.7	34.5	34.9	34.8	34.5	34.1	34.6	35.2	35.5	36.2	36.2	36.4	36.5
EU-15																	34.8	34.6	34.2	34.0	34.5	35.1	35.4	36.2	36.2	36.3	36.5
Europe	34.8	35.5	35.9	32.0	32.6	34.7	34.6	34.3	34.0	34.2	34.0	33.9	34.4	34.7	34.5	34.5	34.8	34.6	34.2	34.0	34.5	35.1	35.4	36.2	36.2	36.0	36.3



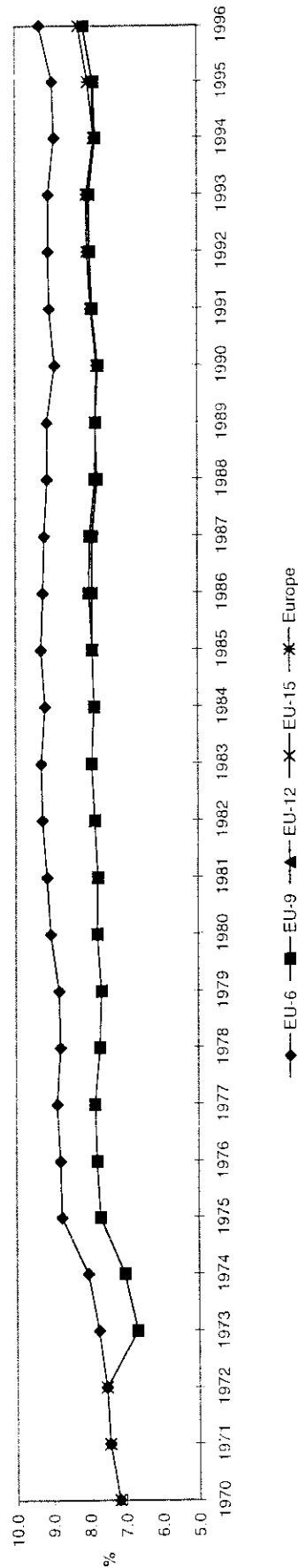
^(a) Partly estimated.

^(b) Comparable social contributions data for Greece only available from 1989 onwards.

Table/Figure A 23: Employers' Social Contributions as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	7.0	7.4	7.7	7.8	7.9	8.6	8.5	8.8	8.5	8.6	8.4	8.2	7.7	7.9	8.4	8.9	9.2	9.4	9.2	9.2	9.2	9.3	9.7	9.7	9.7	9.3	9.3
Denmark	0.4	0.4	0.5	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.5	0.6	0.9	0.9	0.9	0.6	0.9	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Germany	5.4	5.7	5.9	6.4	6.6	6.9	7.1	7.2	7.1	7.1	7.3	7.5	7.6	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.4	7.3	7.8	7.9	8.0	8.1	8.2
Greece ^(a) ^(b)																0.0	0.0	0.0	0.0	0.0	4.7	4.5	4.3	4.3	4.7	4.7	4.7
Spain																											
France	9.3	9.5	9.4	9.4	9.8	10.8	11.0	11.4	11.3	11.5	11.9	11.9	12.1	12.4	12.4	12.5	12.1	12.1	11.9	11.8	11.9	11.9	11.9	12.0	12.1	11.8	12.0
Ireland	1.4	1.4	1.4	1.6	2.1	2.6	2.8	2.8	2.7	2.9	3.2	3.2	3.5	3.6	3.6	3.6	3.5	3.3	3.2	3.1	3.1	3.1	3.2	3.2	3.3	3.1	3.0
Italy	7.9	8.3	8.3	8.3	8.7	9.7	9.4	9.2	9.0	8.6	8.6	8.6	8.9	9.0	8.5	8.6	8.8	8.6	8.6	8.6	9.0	9.2	9.2	9.2	9.1	8.7	8.6
Luxembourg	4.7	5.2	5.3	5.0	5.3	7.0	7.3	7.7	7.3	7.1	7.4	7.4	6.9	6.5	6.7	6.0	5.8	6.0	5.8	5.6	5.6	5.8	5.8	6.0	6.0	5.5	5.4
Netherlands	6.1	6.4	6.3	7.1	7.5	7.6	7.4	7.4	7.4	7.4	7.7	8.0	8.0	7.9	8.2	7.8	7.9	8.1	8.2	8.0	7.4	3.6	3.8	3.7	3.6	3.2	3.5
Austria																											
Portugal																											
Finland																											
Sweden																											
UK	2.6	2.5	2.6	2.8	3.3	3.9	4.1	3.9	3.6	3.5	3.6	3.5	3.4	3.5	3.5	3.4	3.5	3.5	3.6	3.6	3.5	3.7	3.7	3.6	3.7	3.5	3.4
EU-6	7.2	7.4	7.5	7.7	8.0	8.8	8.8	8.9	8.8	8.8	8.8	9.0	9.1	9.3	9.3	9.2	9.3	9.2	9.2	9.1	9.1	8.9	9.1	9.1	9.1	8.9	9.0
EU-9																											
EU-12																											
EU-15																											
Europe	7.2	7.4	7.5	6.7	7.0	7.7	7.8	7.8	7.7	7.6	7.6	7.8	7.7	7.8	7.9	7.8	7.9	7.9	7.9	7.7	7.8	7.8	7.9	8.0	8.0	7.8	8.0

Employers' Social Contributions as % of GDP

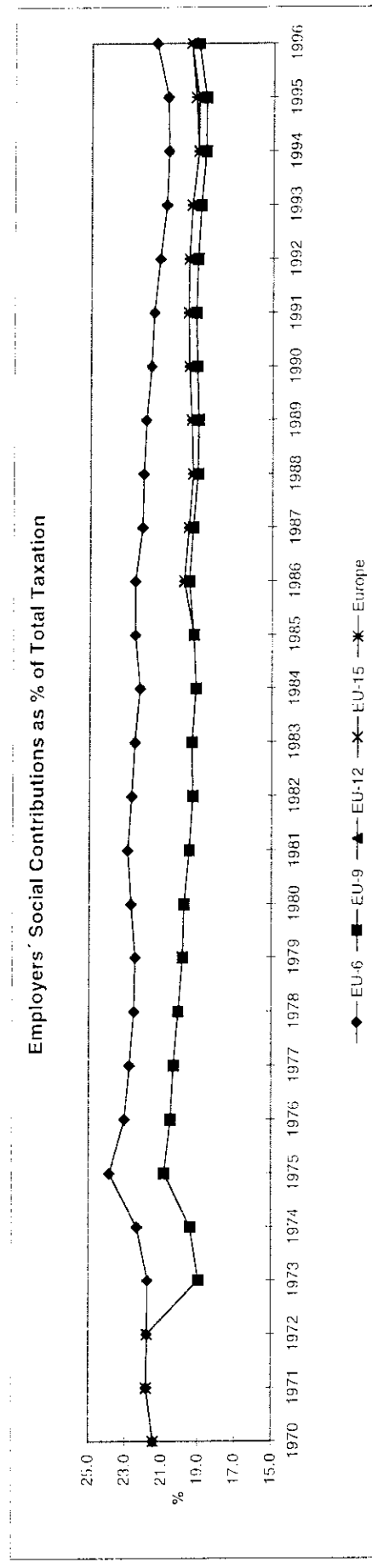


(a) Partly estimated.

(b) Comparable social contributions data for Greece only available from 1989 onwards.

Table/Figure A 24: Employers' Social Contributions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	19.4	20.0	20.6	20.5	20.2	20.5	20.1	19.9	18.8	18.7	19.1	18.5	16.7	17.2	17.8	18.9	19.7	20.0	20.3	20.9	21.0	21.8	21.8	21.5	20.2	20.1	19.6
Denmark	1.0	0.9	1.0	0.9	0.7	0.7	0.6	0.6	0.5	0.5	0.7	1.0	1.4	1.8	2.0	1.8	1.2	1.8	0.6	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.7
Germany	15.0	15.5	16.0	16.2	16.5	17.3	17.3	17.1	17.2	17.3	17.6	18.1	18.3	18.2	18.1	18.1	18.3	18.3	18.3	17.8	18.4	19.0	18.8	18.8	19.0	19.1	19.4
Greece ^(a) ^(b)																	0.0	0.0	0.0	0.0	16.5	14.6	14.1	15.4	14.8	14.8	14.8
Spain ^(b)	26.6	27.4	26.9	26.9	27.7	29.3	28.4	29.4	29.2	28.6	28.4	28.4	28.3	28.4	27.7	28.0	27.5	27.2	27.2	27.1	27.2	27.1	27.5	27.4	26.8	26.8	26.3
France	4.5	4.4	4.5	5.1	6.6	8.1	7.9	8.2	8.6	9.1	9.2	9.1	9.4	9.2	9.1	9.3	9.0	8.7	8.1	8.5	8.8	9.0	8.9	9.1	8.5	8.7	8.5
Ireland	30.6	31.4	31.1	32.4	34.2	37.2	34.2	32.2	30.6	29.7	28.1	27.2	26.1	24.9	24.3	24.6	24.8	23.8	23.5	23.6	23.8	23.1	22.0	21.0	21.3	21.1	23.7
Luxembourg	15.3	15.6	15.4	14.5	14.8	16.2	16.9	16.1	15.0	15.7	15.9	15.4	14.1	12.6	13.3	12.9	13.2	13.5	13.4	13.3	13.3	13.7	14.4	13.6	12.5	12.3	12.2
Netherlands	16.3	16.4	15.8	17.2	17.9	17.5	17.1	16.5	16.4	16.8	17.5	17.5	17.0	17.3	17.1	17.3	17.6	17.0	16.6	16.2	8.0	7.9	7.8	7.5	6.9	7.8	8.3
Austria																											
Portugal																											
Finland																											
Sweden																											
UK	7.0	7.2	7.9	8.5	9.2	10.5	11.3	11.1	10.7	10.1	9.8	9.1	8.7	9.0	9.0	9.0	9.3	9.4	9.6	9.5	10.2	10.5	10.6	11.1	10.4	9.9	9.6
EU-6	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
EU-6	21.4	21.8	21.8	21.8	22.3	23.8	23.0	22.8	22.5	22.4	22.7	22.9	22.7	22.5	22.2	22.5	22.5	22.1	22.1	21.9	21.7	21.5	21.2	20.9	20.7	20.8	21.4
EU-9																											
EU-12																											
EU-15																											
Europe	21.4	21.8	19.0	19.4	20.8	20.5	20.4	20.1	19.8	19.8	19.5	19.3	19.4	19.2	19.3	19.8	19.6	19.4	19.4	19.6	19.6	19.6	19.6	19.4	19.1	19.3	19.5

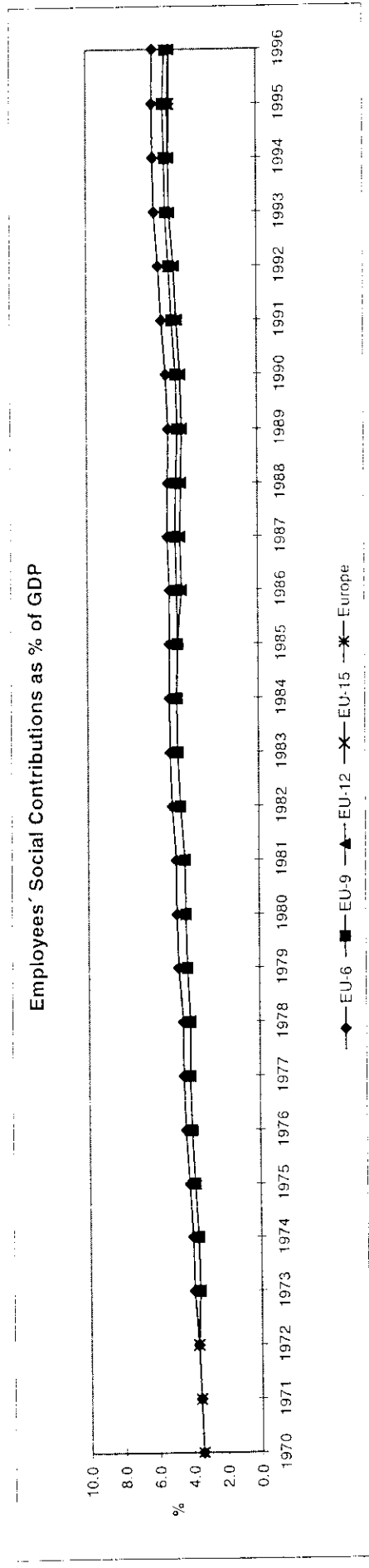


^(a) Partly estimated.

^(b) Comparable social contributions data for Greece only available from 1989 onwards.

Table/Figure A 25: Employees' Social Contributions as % of GDP

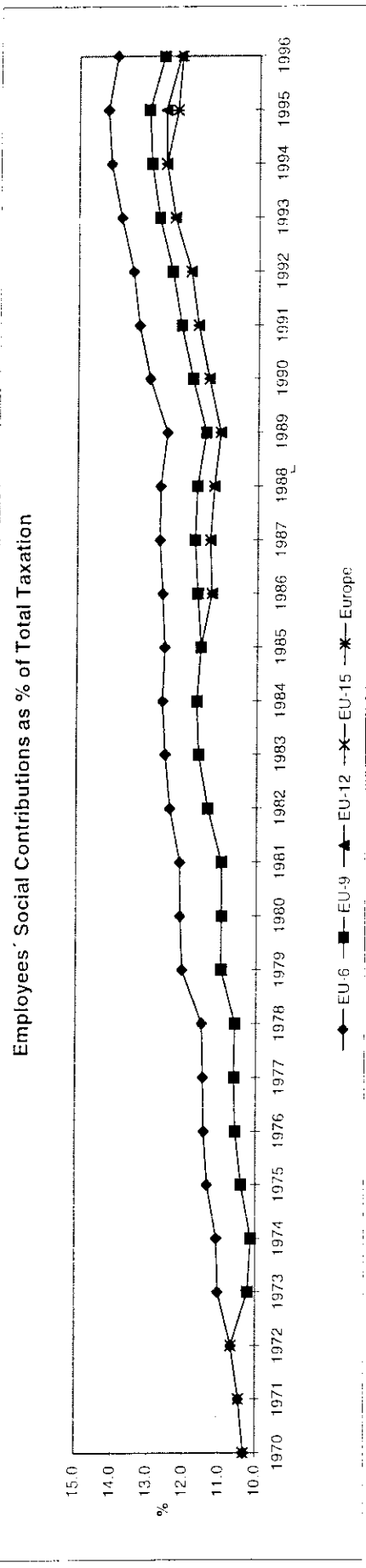
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	3.2	3.3	3.3	3.4	3.5	3.8	3.8	3.8	3.8	3.8	3.8	4.1	4.5	4.8	5.0	4.9	4.8	4.9	4.6	4.5	4.6	4.6	4.6	4.6	4.8	4.7	4.7	4.6	
Denmark	1.2	1.2	1.3	0.5	0.2	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.7	0.9	0.9	1.0	0.9	1.0	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.3	1.3	
Germany	4.9	4.9	5.1	5.3	5.5	5.7	5.9	6.0	6.0	6.0	6.1	6.3	6.4	6.3	6.3	6.4	6.4	6.5	6.4	6.3	6.3	6.3	6.7	6.9	7.0	7.1	7.2		
Greece ^(a) ^(b)																0.0	0.0	0.0	0.0	0.0	3.9	3.7	4.4	4.4	5.0	5.0	5.0	5.0	
Spain											1.9	1.9	1.9	2.1	2.1	2.1	2.0	2.0	2.0	1.9	1.9	2.0	2.0	2.0	2.2	2.3	2.1	2.2	
France	2.4	2.5	2.7	2.8	2.9	3.2	3.4	3.6	3.7	4.2	4.6	4.5	4.8	5.0	5.3	5.2	5.2	5.5	5.5	5.7	5.8	5.7	5.9	6.0	5.9	5.9	6.0		
Ireland	1.3	1.5	1.7	1.6	1.9	2.1	2.1	2.0	1.9	1.9	2.0	2.1	2.4	2.5	2.4	2.4	2.3	2.3	2.4	2.1	2.1	2.2	2.2	2.3	2.2	2.2	1.9	1.6	
Italy	1.7	1.8	1.8	1.8	1.5	1.6	1.6	1.5	1.6	2.1	2.1	2.1	2.4	2.5	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.5	2.6	2.7	2.8	2.8	2.8	2.9	
Luxembourg	3.5	3.8	3.9	3.7	3.9	4.9	5.2	5.5	5.3	5.2	5.3	5.5	5.2	5.1	4.9	4.5	4.4	4.6	4.4	4.3	4.5	4.7	4.8	4.7	4.6	4.7	4.8		
Netherlands	5.7	6.0	6.2	6.6	6.9	7.1	7.0	6.9	7.1	7.3	7.2	7.5	8.1	9.2	8.8	8.8	8.5	8.9	8.9	8.3	10.3	10.9	11.4	11.3	11.9	11.7	10.8		
Austria											5.3	5.4	5.4	5.3	5.5	5.7	5.8	5.8	5.9	5.9	5.9	5.8	5.9	6.2	6.4	6.6	6.6	6.6	
Portugal											2.2	2.4	2.4	2.5	2.4	2.3	2.4	2.7	2.9	2.9	3.1	3.4	3.5	3.6	3.6	3.8	3.9	3.9	
Finland											1.2	1.2	1.2	1.1	1.4	1.5	1.4	1.4	1.3	1.2	1.3	1.3	2.0	2.7	3.3	3.0	2.9	2.9	
Sweden											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.9	1.6	2.2	
UK	2.5	2.4	2.6	2.6	2.7	2.8	2.9	2.8	2.8	2.5	2.5	2.7	3.0	3.3	3.6	3.6	3.5	3.4	3.4	3.1	2.8	2.8	2.8	2.8	2.8	2.9	3.0	2.6	
EU-6	3.5	3.6	3.7	3.6	3.7	3.8	4.0	4.2	4.4	4.5	4.7	4.8	4.8	5.1	5.2	5.2	5.2	5.3	5.3	5.2	5.3	5.6	5.8	6.0	6.1	6.1	6.1		
EU-9											3.6	3.7	3.8	4.0	4.1	4.0	4.2	4.3	4.3	4.6	4.7	4.8	4.7	4.8	5.0	5.1	5.4	5.4	
EU-12																	4.5	4.6	4.5	4.4	4.5	4.7	4.9	5.1	5.2	5.2	5.1	5.1	
EU-15																													
Europe	3.5	3.6	3.7	3.6	3.7	3.8	4.0	4.1	4.0	4.2	4.2	4.3	4.3	4.6	4.7	4.8	4.7	4.5	4.6	4.5	4.4	4.5	4.7	4.9	5.1	5.2	5.1	5.1	



(^a) Partly estimated.
 (^b) Comparable social contributions data for Greece only available from 1989 onwards.

Table/Figure A 26: Employees' Social Contributions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	9.0	8.9	8.9	9.0	9.0	8.9	8.9	8.6	8.4	8.3	8.6	9.3	9.8	10.4	10.6	10.3	10.3	10.4	10.1	10.2	10.4	10.3	10.4	10.7	10.2	10.1	9.9	
Denmark	2.9	2.8	2.9	1.1	0.5	0.6	0.7	0.8	0.8	1.0	1.1	1.1	1.5	2.0	1.9	1.9	1.8	1.9	2.0	2.2	2.4	2.4	2.5	2.6	2.5	2.5	2.5	
Germany	13.6	13.4	13.6	13.6	13.7	14.3	14.4	14.4	14.5	14.5	14.8	15.2	15.4	15.3	15.3	15.4	15.7	15.7	15.8	15.4	15.9	16.4	16.4	16.4	16.4	16.5	16.6	17.1
Greece ^(b)																0.0	0.0	0.0	0.0	0.0	13.7	12.8	15.0	14.6	16.1	15.8	15.8	15.8
Spain ^(a)																												
France	6.9	7.2	7.7	8.0	8.1	8.6	8.9	9.4	9.5	10.5	11.1	10.7	11.1	11.4	11.9	11.8	11.9	12.3	12.5	13.1	13.2	13.0	13.4	13.6	13.3	13.1	13.0	
Ireland	4.3	4.7	5.3	5.2	5.9	6.5	6.0	6.0	5.8	5.9	5.8	5.7	6.4	6.4	6.1	6.2	5.9	6.0	6.0	6.0	6.0	6.1	6.3	6.2	5.9	5.7	5.0	
Italy	6.8	6.6	6.6	7.0	5.9	6.2	5.7	5.4	5.3	7.2	6.8	6.7	7.0	6.9	6.9	6.7	6.8	6.7	6.6	6.3	6.4	6.5	6.3	6.5	6.5	6.8	6.7	6.8
Luxembourg	11.4	11.4	11.4	10.7	10.8	11.4	12.1	11.5	10.8	11.3	11.4	11.5	10.6	9.8	9.8	9.7	10.0	10.3	10.2	10.3	10.4	11.0	11.4	10.7	10.4	10.7	10.8	
Netherlands	15.2	15.4	15.3	16.0	16.5	16.4	16.2	15.4	15.6	15.9	15.7	16.6	17.6	19.5	19.4	19.4	18.5	18.5	18.4	18.2	22.8	22.9	24.0	23.4	25.9	26.1	24.2	
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	6.8	6.9	7.1	8.0	7.6	7.7	8.0	7.9	7.5	7.3	7.4	7.9	8.6	9.3	9.3	9.2	9.1	9.2	9.1	9.2	8.3	7.8	7.9	8.1	8.4	8.7	8.6	7.3
EU-6	10.3	10.4	10.7	10.2	10.1	10.4	10.6	10.6	11.0	11.0	11.0	11.0	11.3	11.6	11.7	11.6	11.3	11.3	11.2	11.0	11.4	11.7	11.9	12.3	12.6	12.3	12.1	
EU-9	10.3	10.4	10.7	11.0	11.1	11.3	11.4	11.5	11.5	12.0	12.1	12.1	12.4	12.5	12.6	12.6	12.6	12.7	12.7	12.7	12.5	13.0	13.3	13.5	13.8	14.1	14.2	13.9
EU-12	10.2	10.1	10.4	10.6	10.6	10.6	10.6	10.6	11.0	11.0	11.0	11.0	11.3	11.6	11.7	11.6	11.6	11.7	11.7	11.7	11.4	11.8	12.1	12.4	12.8	13.0	13.0	12.6
EU-15																												
Europe	10.3	10.4	10.7	10.2	10.1	10.4	10.6	10.6	11.0	11.0	11.0	11.0	11.3	11.6	11.7	11.6	11.3	11.3	11.2	11.0	11.4	11.7	11.9	12.3	12.6	12.3	12.1	



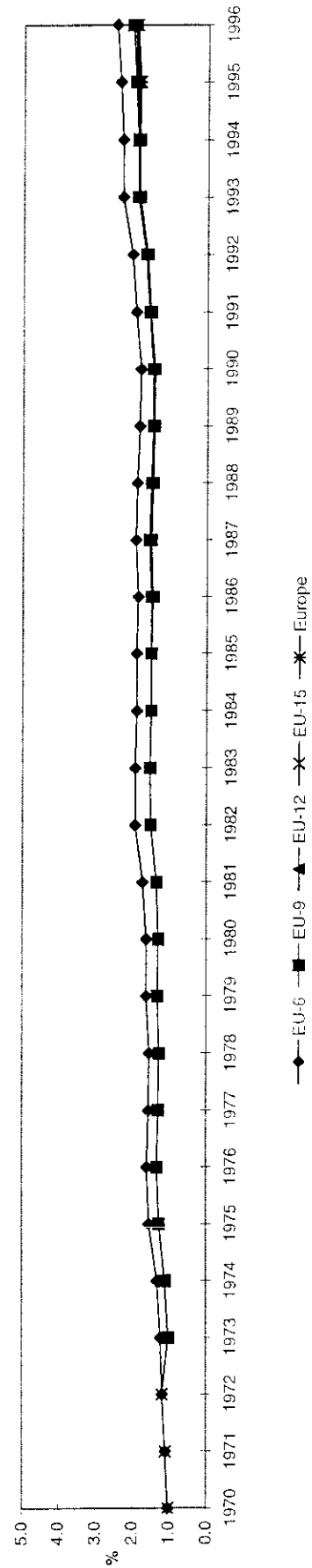
(b) Partly estimated.

(c) Comparable social contributions data for Greece only available from 1989 onwards.

Table/Figure A 27: Social Contributions of Self- and Non-Employed as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	0.8	0.8	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.2	1.4	1.4	1.5	1.5	1.4	1.4	1.2	1.1	1.3	1.5	1.5	1.5	1.5	1.5
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Germany	1.4	1.5	1.6	1.7	2.0	2.4	2.5	2.3	2.2	2.2	2.2	2.2	2.4	2.6	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.5	2.9	3.0	3.1
Greece ^(a) ^(b)																0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spain	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.4	1.4	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.6	1.7	1.9	2.0	1.8	1.7
France	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2
Ireland	0.4	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.7	0.8	0.8	1.1	1.1	1.1	1.1	1.2	1.3	1.2	1.1	1.2	1.3	1.4	1.8	1.6	1.7	1.7
Luxembourg	0.6	0.6	0.5	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	1.8	2.0	1.9	1.7	1.7	1.7	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.6	1.6
Netherlands	1.7	1.8	1.9	2.0	2.2	2.5	2.4	2.5	2.6	2.6	2.7	3.0	3.4	4.1	3.8	3.8	3.1	3.4	3.6	3.2	3.1	3.3	3.4	3.6	3.9	3.7	3.4
Austria											1.3	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.3	1.3
Portugal											0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.5
Finland											0.5	0.6	0.5	0.5	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.9	0.9	1.5	1.6	1.7	1.4
Sweden											0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.7	0.7	0.5	0.5	0.4	0.3	0.4
UK	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	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
EU-6	1.0	1.1	1.2	1.2	1.3	1.5	1.6	1.5	1.5	1.6	1.6	1.7	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8	1.9	2.0	2.3	2.3	2.4	
EU-9																											
EU-12																											
EU-15																											
Europe	1.0	1.1	1.2	1.0	1.1	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.8	1.8	1.9

Social Contributions of Self- and Non-Employed as % of GDP



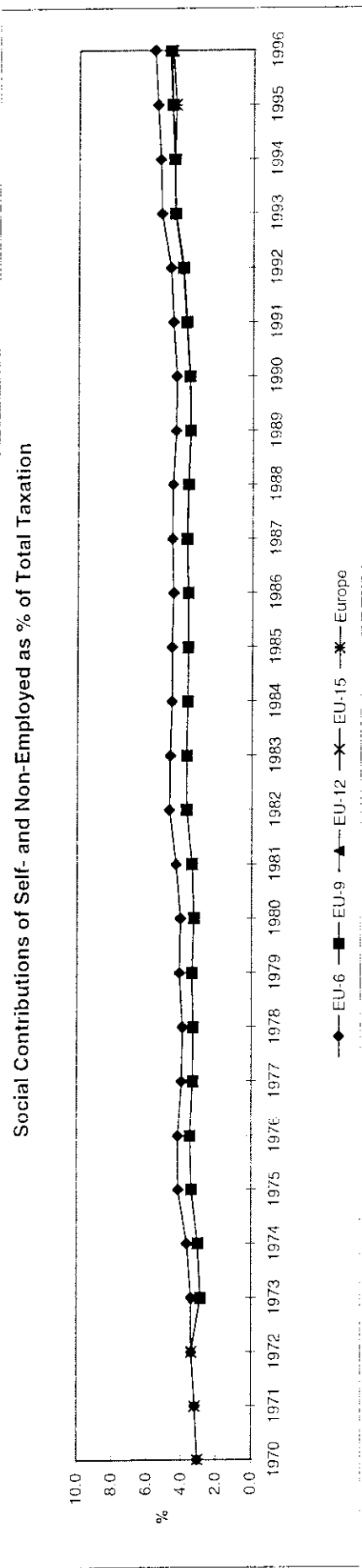
^(a) Partly estimated.

^(b) Not available.

Table/Figure A 28: Social Contributions of Self- and Non-Employed as % Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	2.2	2.2	2.3	2.4	2.3	2.6	2.6	2.5	2.5	2.4	2.4	2.7	2.9	3.1	3.1	3.2	3.1	3.0	3.1	2.8	2.6	2.9	3.3	3.4	3.3	3.3	3.3	
Denmark	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	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	
Germany	3.8	4.0	4.3	4.4	4.9	6.1	6.1	5.4	5.3	5.4	5.2	5.8	6.3	5.8	5.8	5.8	5.8	5.8	5.8	5.7	5.7	5.9	6.1	6.9	7.0	7.3	8.1	
Greece ^(a) (b)																	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Spain											2.5	2.5	2.6	2.6	2.9	5.0	4.5	4.2	4.0	4.1	4.2	4.5	4.6	5.2	5.5	5.0	4.7	
France	2.8	2.8	2.8	2.6	2.6	2.6	2.6	2.8	2.9	3.2	3.2	3.3	3.3	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.7	3.6	3.6	3.4	3.4	3.6	
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.6	
Italy	1.4	1.5	1.8	1.8	1.5	1.6	1.7	1.5	1.5	2.3	2.7	2.5	3.2	3.1	3.1	3.2	3.4	3.6	3.3	2.9	3.0	3.3	3.3	4.0	4.0	4.2	3.9	
Luxembourg	1.9	1.7	1.5	1.4	1.3	1.9	2.0	1.9	1.8	1.8	1.7	1.6	3.7	3.9	3.9	3.7	3.8	3.9	3.7	3.6	3.5	3.6	3.8	3.7	3.7	3.7	3.6	
Netherlands	4.5	4.6	4.8	4.8	5.2	5.6	5.5	5.6	5.7	5.6	5.8	6.6	7.3	8.7	8.2	8.3	6.7	7.0	7.4	7.0	6.9	6.9	7.3	7.3	8.4	8.2	7.6	
Austria											3.1	2.7	2.8	2.8	2.8	2.7	2.7	2.8	2.8	2.9	2.7	2.7	2.7	2.7	2.8	2.9	3.0	3.0
Portugal											0.5	0.5	0.5	0.6	0.6	0.5	0.6	0.9	1.0	0.9	0.9	0.9	0.9	1.3	1.2	1.3	1.3	
Finland											1.3	1.5	1.4	1.3	1.4	1.6	1.7	1.8	1.6	1.7	1.9	2.0	3.3	3.4	3.6	2.9	2.5	
Sweden											1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.2	1.2	0.9	1.0	0.8	0.6	0.8	0.7	
UK	0.6	0.6	0.7	0.7	0.6	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
EU-6	3.1	3.2	3.4	3.4	3.7	4.2	4.2	4.0	3.9	4.1	4.1	4.3	4.7	4.7	4.6	4.6	4.5	4.6	4.6	4.4	4.4	4.6	4.7	5.3	5.3	5.5	5.7	
EU-9																												
EU-12	2.9	3.0	3.0	3.0	3.4	3.4	3.5	3.3	3.3	3.3	3.4	3.3	3.4	3.7	3.7	3.7	3.7	3.8	3.7	3.6	3.6	3.8	4.0	4.5	4.5	4.7	4.8	
EU-15																												
Europe	3.1	3.2	3.4	2.9	3.0	3.4	3.5	3.3	3.3	3.3	3.4	3.4	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.6	3.6	3.8	4.0	4.5	4.5	4.6	4.7	



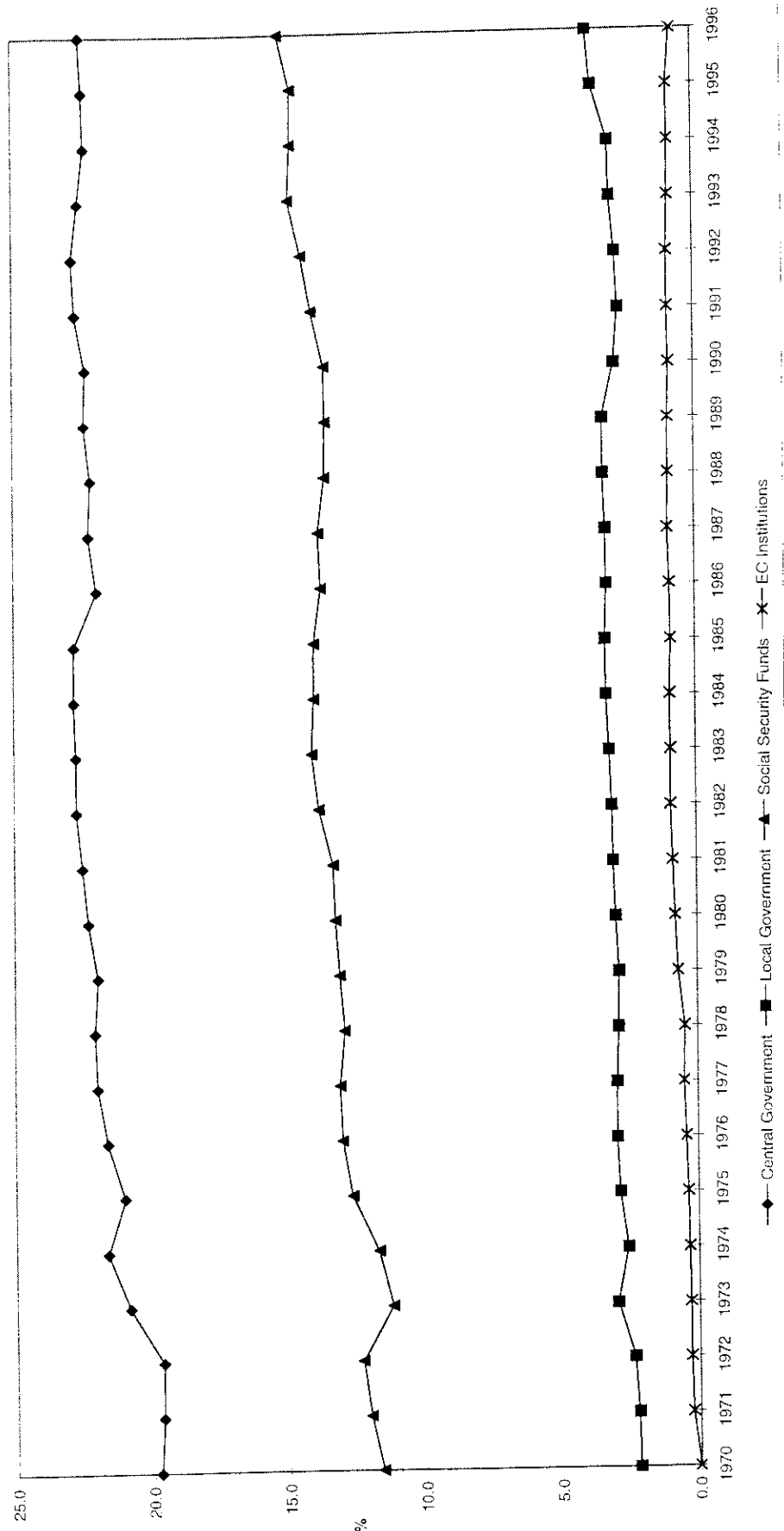
(a) Partly estimated.

(b) Not available.

Table/Figure B 1: Receipts of Central and Local Governments, Social Security Funds and EC Institutions as % of GDP (European Averages)

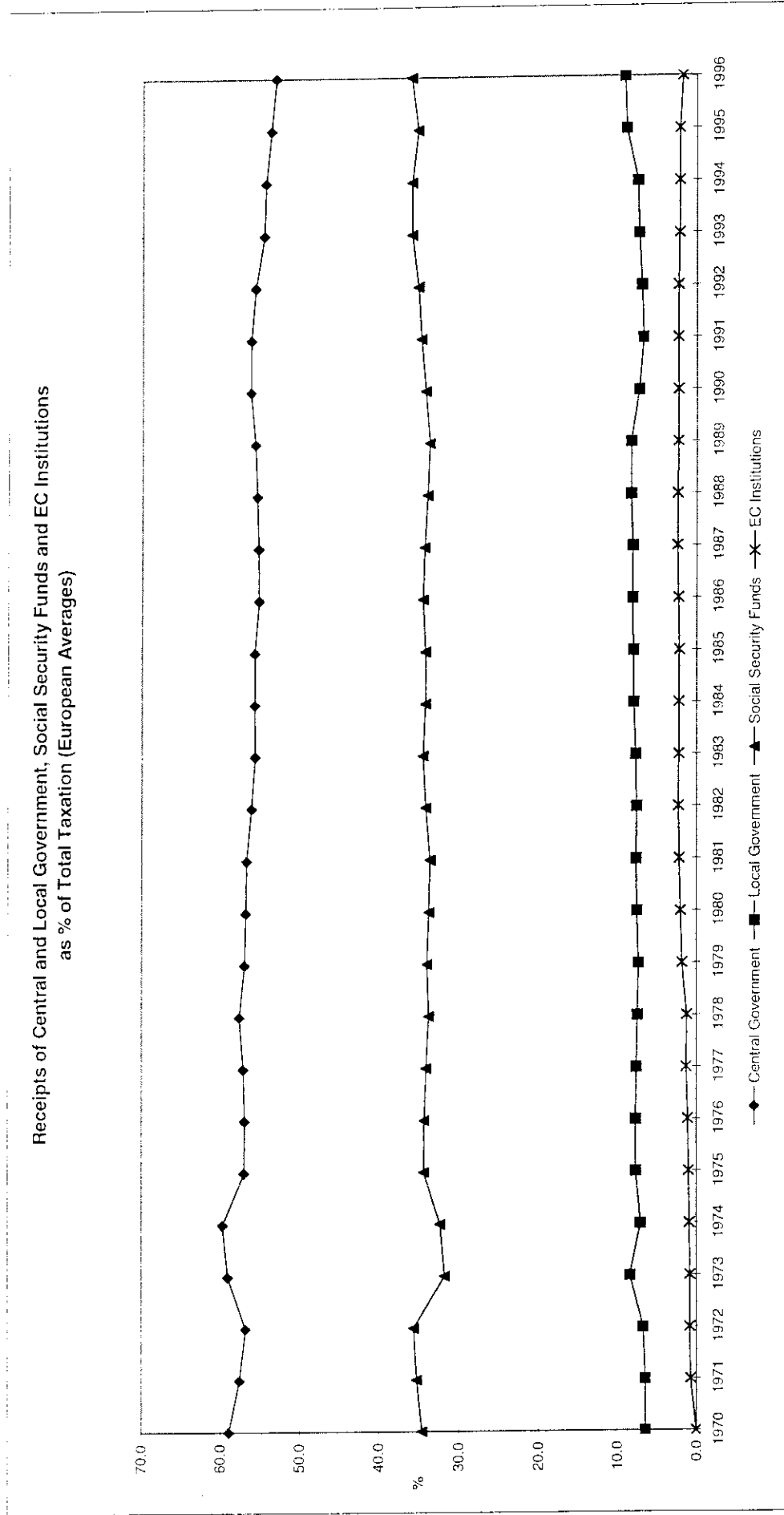
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Central Government	19.7	19.6	19.6	20.8	21.6	21.0	21.6	22.0	22.1	22.0	22.3	22.5	22.7	22.7	22.8	22.8	21.9	22.2	22.2	22.4	22.3	22.7	22.8	22.6	22.3	22.4	22.5	
Local Government	2.2	2.2	2.3	3.0	2.6	2.8	2.9	2.9	2.9	2.8	2.9	3.0	3.1	3.1	3.2	3.3	3.2	3.2	3.3	3.3	3.3	2.9	2.7	2.8	3.0	3.1	3.7	3.8
Social Security Funds	11.6	12.0	12.3	11.2	11.7	12.6	13.0	13.1	12.9	13.1	13.2	13.3	13.8	14.1	14.0	14.0	13.7	13.8	13.6	13.5	13.6	14.0	14.4	14.8	14.8	14.7	15.2	
EC Institutions	0.0	0.2	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.7	

Receipts of Central and Local Governments, Social Security Funds and EC Institutions as % of GDP (European Averages)



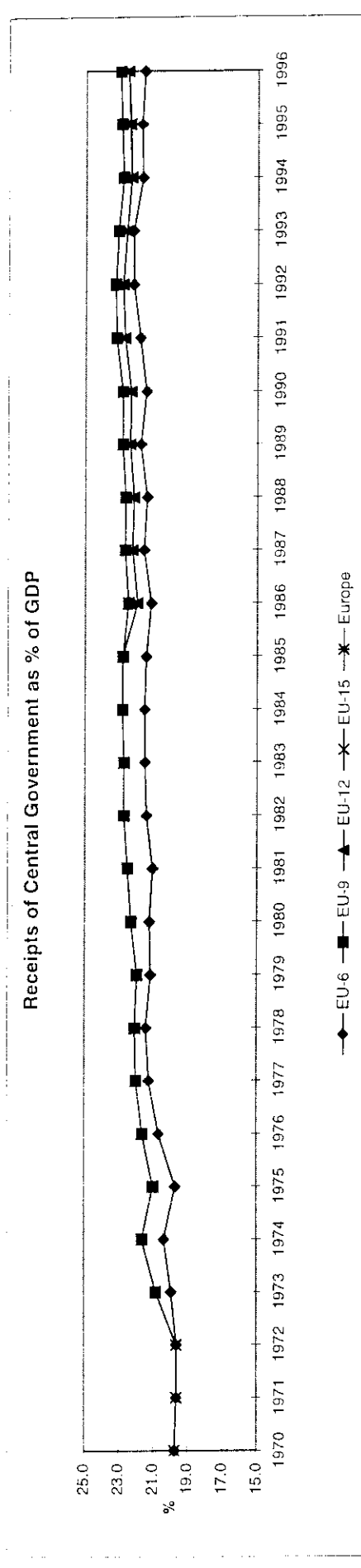
Table/Figure B 2: Receipts of Central and Local Government, Social Security Funds and EC Institutions as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Central Government	58.9	57.6	56.8	59.1	59.7	57.0	56.9	57.1	57.6	57.0	56.8	56.7	56.1	55.6	55.7	55.2	55.3	55.4	55.7	55.3	55.4	55.7	56.3	56.3	55.7	54.7	54.5	53.8	53.2
Local Government	6.5	6.5	6.8	8.4	7.1	7.7	7.7	7.6	7.5	7.3	7.5	7.6	7.6	7.7	7.9	8.0	8.1	8.1	8.3	8.3	8.3	7.3	6.8	6.9	7.3	7.5	8.9	9.1	
Social Security Funds	34.6	35.2	35.6	31.7	32.3	34.3	34.3	34.0	33.7	33.9	33.7	33.6	34.1	34.4	34.2	34.2	34.5	34.3	33.9	33.7	34.2	34.2	34.7	35.1	35.9	36.0	35.2	36.0	
EC Institutions	0.0	0.7	0.9	0.8	0.9	1.0	1.1	1.3	1.2	1.8	2.0	2.1	2.3	2.2	2.2	2.2	2.3	2.4	2.4	2.3	2.4	2.3	2.3	2.3	2.2	2.2	2.1	1.8	



Table/Figure B 3: Receipts of Central Government as % of GDP

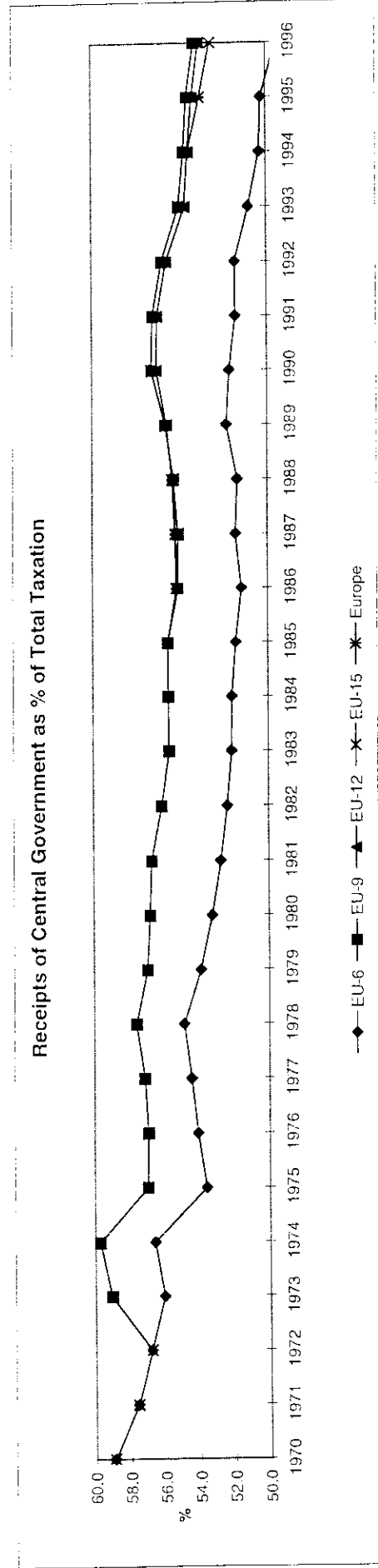
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	23.7	23.7	23.5	24.3	25.0	26.6	27.0	28.2	29.4	29.5	28.2	27.7	28.9	28.8	28.8	28.6	27.8	27.8	27.0	26.0	26.3	25.8	25.8	26.1	26.6	26.3	26.6
Denmark	29.6	31.2	30.6	29.7	32.2	27.8	28.6	29.1	30.2	30.3	30.5	30.4	29.3	30.2	31.6	33.0	34.8	34.6	34.4	33.8	32.0	32.0	32.1	33.1	34.2	33.5	33.1
Germany	21.5	21.6	21.3	22.4	22.2	21.3	21.9	22.8	22.5	22.4	21.8	21.2	20.9	20.9	21.0	21.2	20.5	20.7	20.3	21.0	19.8	20.3	20.7	20.7	20.7	20.7	19.8
Greece ^(a)																18.6	20.5	21.2	19.5	18.1	20.5	22.3	22.3	21.4	21.4	21.4	21.4
Spain											11.3	11.4	10.9	12.1	12.2	13.9	15.5	17.3	17.1	18.6	17.6	17.5	18.3	17.0	17.1	17.0	17.4
France	20.4	19.5	19.7	18.8	20.2	18.9	20.1	19.4	19.4	19.4	19.6	20.3	20.4	20.7	20.5	20.7	20.5	20.2	20.4	19.8	19.6	19.5	19.5	19.2	19.1	19.6	20.0
Ireland	25.7	26.6	25.5	25.7	25.6	24.7	27.3	26.0	25.6	25.5	28.0	29.1	30.2	31.3	32.2	31.3	31.0	30.9	32.0	29.0	28.7	28.8	29.1	29.0	29.9	27.9	27.6
Italy	13.7	13.7	13.5	13.4	13.9	13.4	13.9	13.4	15.0	16.3	17.3	16.4	17.9	18.8	20.4	21.7	21.4	21.2	21.1	22.0	22.5	23.7	24.3	26.2	26.7	24.3	24.6
Luxembourg	19.6	21.2	21.8	22.7	23.2	27.2	26.6	30.3	31.5	29.2	29.4	30.6	31.5	33.7	32.4	30.5	28.2	28.4	27.8	27.1	28.1	26.9	26.3	28.2	29.1	28.7	29.2
Netherlands	23.3	23.9	24.6	24.5	24.2	25.1	24.9	26.2	26.3	26.1	25.8	24.7	24.5	23.3	22.8	22.6	23.7	25.0	25.2	23.9	25.5	26.8	26.1	27.1	24.3	23.2	24.0
Austria											19.2	19.9	19.5	19.5	20.6	21.1	20.9	20.7	21.7	20.9	20.8	20.9	21.7	22.2	20.9	20.6	21.7
Portugal ^(a)											17.3	18.5	19.4	21.1	20.8	20.6	20.0	18.4	19.4	19.9	19.9	20.8	22.3	20.6	20.9	20.9	20.9
Finland											20.3	21.4	20.9	21.1	22.1	22.7	23.7	22.2	24.1	24.4	24.2	25.4	24.8	22.6	23.0	22.1	23.7
Sweden											25.1	25.4	24.8	26.9	27.3	27.8	28.7	30.8	30.5	30.9	29.1	25.3	21.9	21.9	22.5	22.9	24.7
UK	28.2	26.6	24.5	23.5	26.1	26.0	25.1	24.4	23.8	24.3	25.5	26.8	26.7	26.3	26.4	26.4	26.2	25.5	25.8	25.5	27.4	28.1	26.8	25.7	26.2	27.1	28.2
EU-6	19.7	19.6	19.6	20.8	21.6	21.0	21.6	22.0	22.1	22.0	22.3	22.5	22.7	22.7	22.8	22.8	22.8	21.9	22.2	22.2	22.4	22.3	22.7	22.8	22.6	22.3	22.4
EU-9	19.7	19.6	19.6	20.3	19.7	20.7	21.2	21.4	21.2	21.1	21.4	21.5	21.5	21.4	21.1	21.6	21.4	21.1	21.6	21.4	21.7	21.4	21.8	22.2	22.2	21.7	21.6
EU-12	20.8	21.6	21.0	21.6	22.0	22.1	22.0	22.3	22.5	22.7	22.8	22.8	22.5	22.7	22.7	22.8	22.8	22.5	22.7	22.6	22.8	22.8	23.2	23.2	23.1	22.8	22.9
EU-15											21.9	22.2	22.2	22.4	22.3	22.7	22.8	22.6	22.8	22.7	22.8	22.6	22.3	22.4	22.4	22.5	22.5
Europe	19.7	19.6	19.6	20.8	21.6	21.0	21.6	22.0	22.1	22.0	22.3	22.5	22.7	22.7	22.8	22.8	22.8	21.9	22.2	22.2	22.4	22.3	22.7	22.8	22.6	22.3	22.4



^(a) Partly estimated.

Table/Figure B 4: Receipts of Central Government as % of Total Taxation

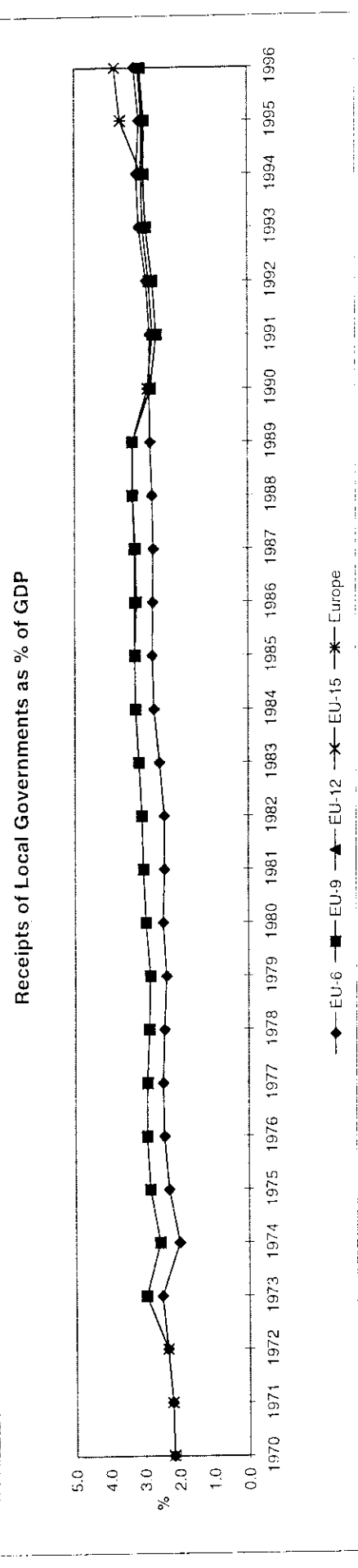
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996						
Belgium	65.6	64.0	63.0	63.4	63.6	63.1	63.5	63.8	65.2	64.3	64.1	62.4	62.4	62.2	61.1	60.6	59.8	59.1	59.2	59.2	59.4	58.1	57.9	57.9	57.4	56.9	57.4						
Denmark	73.1	71.5	71.1	70.1	71.8	68.0	68.3	68.9	69.6	67.9	66.8	66.8	65.7	65.0	66.4	67.3	68.5	67.0	65.2	65.4	64.4	64.2	64.0	64.5	64.4	63.8	62.3						
Germany	60.3	59.1	57.4	57.1	55.9	53.6	53.3	54.2	54.2	54.3	52.4	51.2	50.4	50.9	50.9	50.9	50.1	50.2	49.8	51.0	50.2	49.4	49.4	48.9	48.6	48.5	47.2						
Greece ^(a)																	89.0	91.6	91.4	63.6	70.5	75.7	73.9	69.6	69.6	69.6	69.6						
Spain																	44.4	43.0	41.1	42.7	42.3	46.5	50.2	52.4	51.3	52.8	50.0	49.4	49.1	46.7	47.4	48.7	48.9
France	58.1	56.6	56.5	53.9	56.8	51.2	51.8	50.2	50.4	48.8	48.7	48.7	48.2	47.0	46.4	46.0	46.0	46.0	45.2	45.0	44.6	44.5	43.8	43.3	44.4	44.8	44.6						
Ireland	81.5	81.4	81.1	81.5	79.6	77.3	77.1	77.2	80.0	80.7	80.5	81.3	80.8	80.3	80.6	80.5	80.7	80.7	82.1	80.7	80.9	80.4	80.7	80.5	81.4	81.2	82.8						
Italy	53.2	51.6	51.0	52.1	54.2	51.5	54.5	56.9	58.7	56.6	58.5	59.3	59.8	60.3	61.0	61.0	59.8	60.9	61.6	61.9	61.1	61.1	62.3	61.4	59.5	60.2	56.6						
Luxembourg	63.3	63.1	63.8	65.3	64.8	63.5	61.8	63.4	64.7	64.0	63.3	64.0	64.1	64.9	64.6	65.2	64.1	63.9	64.4	64.4	64.7	63.0	62.8	64.3	65.7	64.9	65.4						
Netherlands	62.4	61.0	61.3	59.4	57.7	57.7	57.8	58.3	58.1	56.8	56.2	54.3	52.9	49.4	49.9	49.7	51.7	51.9	52.0	52.6	56.5	56.3	55.1	55.9	52.8	51.6	53.5						
Austria																	46.8	47.6	47.7	48.2	49.1	49.0	48.8	51.3	50.6	50.3	50.1	50.4	50.5	48.9	47.9	49.1	
Portugal ^(a)																	69.7	69.4	70.2	64.6	61.2	62.1	62.8	61.6	61.7	62.2	59.5	59.6	59.6				
Finland																	54.9	54.9	54.9	54.9	54.9	54.9	54.9	54.9	54.9	54.9	54.9	54.9					
Sweden																	51.2	50.7	50.5	53.3	54.5	55.6	56.4	56.0	55.2	52.5	48.1	43.0	43.7	45.3	46.1	45.7	
UK ^(a)	76.4	75.5	73.1	71.8	72.2	70.7	69.6	69.5	70.3	70.5	70.7	70.2	69.0	68.5	68.7	69.1	69.0	68.0	68.8	69.1	76.7	79.8	78.7	77.7	78.2	78.1	79.3						
EU-6	58.9	57.6	56.8	59.1	59.7	57.0	56.9	57.1	57.6	57.0	56.8	56.7	56.1	55.6	55.7	55.7	55.2	55.3	55.4	55.3	55.7	56.3	56.3	55.7	54.7	54.5	53.8	53.2					
EU-9	58.9	57.6	56.8	59.1	59.7	57.0	56.9	57.1	57.6	57.0	56.8	56.7	56.1	55.6	55.7	55.7	55.2	55.3	55.4	55.3	55.7	56.3	56.3	55.7	54.7	54.5	53.8	53.2					
EU-12	58.9	57.6	56.8	59.1	59.7	57.0	56.9	57.1	57.6	57.0	56.8	56.7	56.1	55.6	55.7	55.7	55.2	55.3	55.4	55.3	55.7	56.3	56.3	55.7	54.7	54.5	53.8	53.2					
EU-15	58.9	57.6	56.8	59.1	59.7	57.0	56.9	57.1	57.6	57.0	56.8	56.7	56.1	55.6	55.7	55.7	55.2	55.3	55.4	55.3	55.7	56.3	56.3	55.7	54.7	54.5	53.8	53.2					
Europe	58.9	57.6	56.8	59.1	59.7	57.0	56.9	57.1	57.6	57.0	56.8	56.7	56.1	55.6	55.7	55.7	55.2	55.3	55.4	55.3	55.7	56.3	56.3	55.7	54.7	54.5	53.8	53.2					



(a) Partly estimated.

Table/Figure B 5: Receipts of Local Government as % of GDP

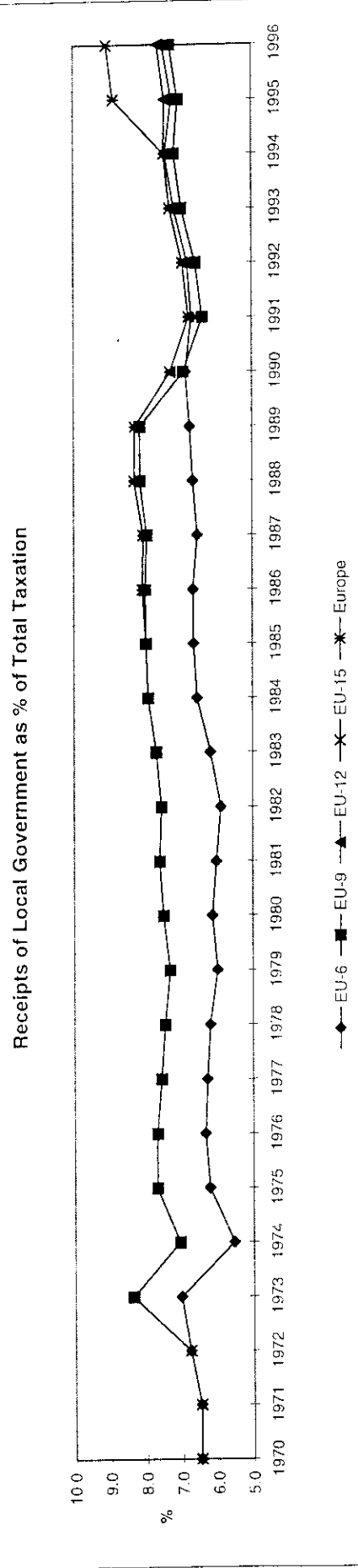
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	1.8	1.8	1.9	1.8	1.9	2.0	1.9	1.9	2.1	2.1	1.8	2.0	2.2	2.2	2.4	2.3	2.3	2.2	2.1	1.9	1.9	2.1	2.1	2.0	2.2	2.4	2.4		
Denmark	9.3	10.8	10.7	11.9	11.9	12.3	12.4	12.3	12.4	13.0	13.7	13.7	13.5	14.2	14.0	13.9	13.9	14.8	15.8	15.6	15.3	15.4	15.6	15.8	16.4	16.6	17.6		
Germany	2.6	2.7	2.9	3.1	3.2	3.0	3.2	3.3	3.2	3.1	3.3	3.1	3.1	3.1	3.1	3.2	3.1	3.1	3.1	3.2	3.0	2.8	2.9	2.9	2.8	2.7	2.6		
Greece ⁽¹⁾																0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4		
Spain ⁽²⁾																													
France	2.1	2.0	2.1	2.9	1.5	2.8	2.9	2.8	2.7	2.8	3.0	3.0	3.0	3.2	3.8	3.9	3.9	3.9	3.9	4.1	4.1	4.1	4.1	4.1	4.4	4.5	4.4	4.7	
Ireland	3.3	3.4	3.3	2.8	2.8	2.4	2.6	2.1	1.4	1.3	1.3	1.1	0.9	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	0.9	
Italy	2.2	2.3	2.4	1.6	0.9	0.8	0.9	0.8	0.9	0.7	0.8	0.9	0.9	1.3	1.2	1.3	1.3	1.4	1.6	1.8	1.9	2.1	2.7	3.1	2.9	3.3	3.3		
Luxembourg	2.5	2.6	2.5	2.6	2.8	2.9	3.0	3.3	3.7	3.3	3.0	2.8	2.9	3.5	3.1	3.1	2.8	2.7	2.6	2.8	2.7	2.7	2.2	2.6	2.6	2.8	3.0		
Netherlands	0.6	0.6	0.6	0.6	0.6	0.5	0.6	1.0	1.1	1.1	1.2	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.8		
Austria																													
Portugal ⁽³⁾																													
Finland																													
Sweden																													
UK ⁽⁴⁾	3.6	3.7	3.8	3.7	3.8	4.0	3.8	3.6	3.5	3.5	3.7	4.2	4.4	4.2	4.1	4.0	4.2	4.2	4.2	4.1	4.1	0.2	0.2	0.2	0.2	0.2	0.2		
EU-6	2.2	2.2	2.3	2.3	3.0	2.6	2.8	2.9	2.9	2.9	2.8	2.9	3.0	3.1	3.1	3.2	3.3	3.2	3.2	3.3	3.3	2.9	2.7	2.8	3.0	3.1	3.7	3.8	
EU-9	2.2	2.2	2.3	2.5	2.0	2.3	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.7	2.7	2.8	2.8	2.8	2.8	2.8	2.9	3.1	3.2	3.1	3.3	
EU-12	3.0	2.6	2.8	2.9	2.9	2.9	2.9	2.9	2.9	2.8	2.9	3.0	3.1	3.1	3.2	3.3	3.3	3.3	3.3	3.3	3.3	2.8	2.6	2.7	2.9	3.0	3.1	3.1	
EU-15																													
Europe	2.2	2.2	2.3	3.0	2.6	2.8	2.8	2.9	2.9	2.9	2.8	2.9	3.0	3.1	3.1	3.2	3.3	3.2	3.2	3.3	3.3	2.9	2.7	2.8	3.0	3.1	3.7	3.8	



(1) Partly estimated.

Table/Figure B 6: Receipts of Local Government as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	4.9	4.8	5.0	4.7	4.9	4.6	4.4	4.4	4.6	4.6	4.1	4.4	4.8	4.7	5.2	5.0	4.9	4.8	4.7	4.4	4.4	4.3	4.6	4.8	4.4	4.7	5.3	5.2
Denmark	22.9	24.8	24.9	28.2	25.5	30.1	29.7	29.0	28.5	29.1	30.1	30.2	30.4	30.6	29.4	28.3	27.3	28.8	30.0	30.2	30.8	30.9	31.1	30.7	30.9	31.6	33.1	
Germany	7.2	7.4	7.9	7.9	8.0	7.7	7.8	7.9	7.8	7.5	8.0	7.5	7.4	7.5	7.6	7.7	7.7	7.5	7.7	7.6	7.5	6.9	6.9	6.9	6.9	6.6	6.4	6.3
Greece ^(a)																2.3	2.1	2.0	2.1	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Spain											9.4	11.8	13.9	14.4	17.2	13.8	11.1	10.8	11.9	11.5	12.9	12.6	12.4	13.1	13.1	13.5	13.1	
France	5.9	5.8	5.9	8.2	4.2	7.6	7.6	7.2	7.1	7.0	7.1	7.2	7.1	7.5	8.5	8.7	8.8	8.7	9.0	8.9	9.3	9.3	9.5	10.0	10.1	9.9	10.3	
Ireland	10.3	10.4	10.7	9.0	8.7	7.6	7.2	6.4	4.4	4.3	3.8	3.2	2.5	2.5	2.7	2.6	2.7	2.5	2.9	2.8	2.8	2.8	2.8	2.8	2.7	2.6	2.7	2.6
Italy	8.6	8.5	9.0	6.2	3.6	3.1	3.2	2.9	3.0	2.6	2.5	2.8	2.7	3.6	3.6	3.6	3.7	3.6	3.7	4.3	4.8	4.8	4.8	5.1	6.2	7.5	7.1	7.8
Luxembourg	8.2	7.6	7.3	7.6	7.7	6.7	6.9	6.9	7.5	7.2	6.6	5.9	5.9	6.8	6.2	6.6	6.4	6.0	6.0	6.5	6.2	6.4	5.3	6.0	5.9	6.4	6.7	
Netherlands	1.5	1.4	1.4	1.4	1.4	1.2	1.4	2.3	2.3	2.4	2.5	2.8	2.8	2.8	2.9	2.9	2.9	2.9	2.9	3.0	3.0	3.0	3.0	3.2	3.3	3.6	3.8	4.1
Austria											24.4	24.2	24.0	23.9	23.7	23.8	24.0	23.8	21.3	21.4	21.8	22.1	21.6	21.1	21.7	20.9	21.0	
Portugal ^(b)											1.7	1.8	1.7	3.5	5.1	5.5	5.3	5.4	5.2	5.4	5.2	5.4	5.2	5.4	5.5	5.3	5.3	5.3
Finland											21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7	21.7
Sweden											29.8	29.9	31.1	29.9	28.9	28.4	28.1	27.4	27.2	26.1	27.0	30.4	36.5	35.3	33.4	31.7	32.2	
UK ^(a)	9.8	10.6	11.4	11.4	10.6	10.8	10.5	10.4	10.4	10.1	10.4	11.0	11.4	11.0	10.7	10.5	11.0	11.1	11.1	11.0	11.0	3.1	0.6	0.6	0.7	0.6	0.6	0.6
EU-6	6.5	6.5	6.8	7.0	5.5	6.2	6.3	6.3	6.3	6.2	6.0	6.1	6.0	5.9	6.2	6.5	6.6	6.7	6.5	6.7	6.7	6.9	6.7	6.8	7.2	7.4	7.2	7.5
EU-9				8.4	7.1	7.7	7.7	7.6	7.5	7.3	7.5	7.6	7.6	7.7	7.9	8.0	8.0	8.0	8.1	8.1	8.1	6.9	6.4	6.6	7.0	7.2	7.1	7.3
EU-12																												
EU-15																												
Europe	6.5	6.5	6.8	8.4	7.1	7.7	7.7	7.6	7.5	7.3	7.5	7.6	7.6	7.7	7.9	8.0	8.1	8.1	8.1	8.3	8.3	7.3	6.8	6.9	7.3	7.5	8.9	9.1

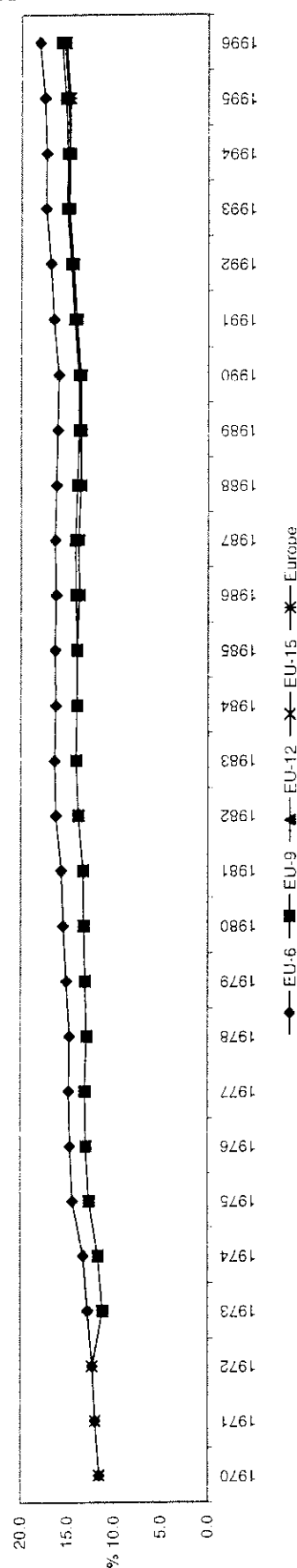


(^a) Not available.
 (^b) Partly estimated.

Table/Figure B 7: Receipts of Social Security Funds as % of GDP

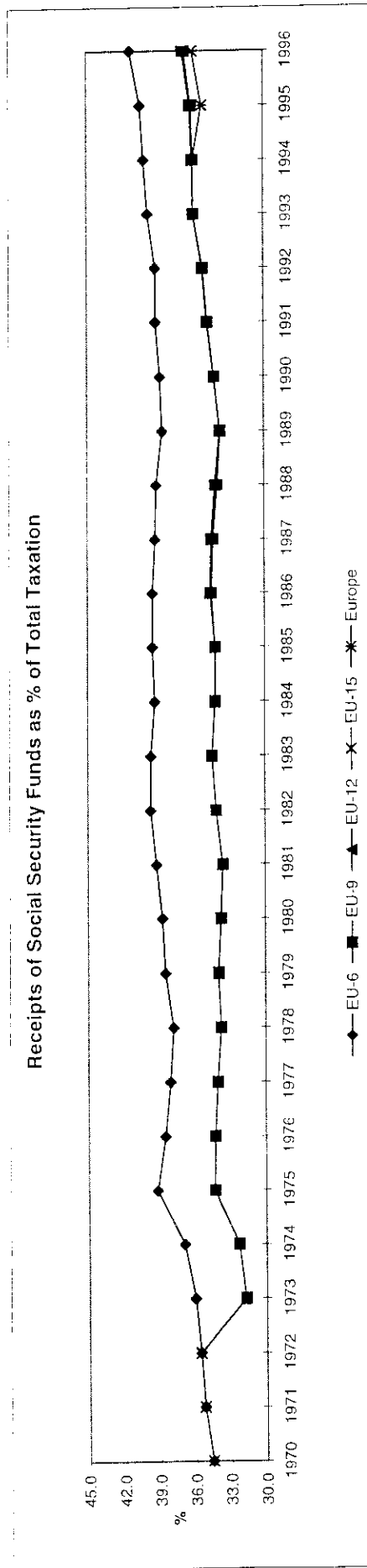
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996						
Belgium	10.6	11.1	11.4	11.7	11.9	13.0	12.9	13.2	12.9	13.0	12.8	13.5	13.7	13.9	14.6	15.0	15.2	15.5	15.1	14.7	14.8	15.2	15.4	15.9	16.4	16.4	16.3						
Denmark	1.6	1.6	1.7	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.7	1.0	1.2	1.2	1.2	1.2	1.2	1.4	1.4	1.4	1.5	1.5	1.6	1.6	1.7	1.6	1.7					
Germany	11.6	12.1	12.6	13.4	14.0	15.0	15.5	15.5	15.3	15.3	15.6	16.2	16.6	16.6	16.1	16.3	16.3	16.4	16.3	16.0	15.8	17.0	17.3	17.8	18.1	18.3	18.7						
Greece ^(a) (1)																	1.1	0.9	0.7	0.7	9.2	8.8	8.5	9.3	9.3	9.3	9.3						
Spain ^(a)																																	
France	12.6	12.8	12.9	13.0	13.6	15.0	15.5	16.1	16.0	17.0	17.8	17.8	18.4	19.0	19.3	19.3	18.9	19.1	19.0	19.1	19.3	19.3	19.5	19.8	19.3	19.5	20.0						
Ireland	2.6	2.7	2.6	2.8	3.5	4.1	4.4	4.3	4.1	4.1	4.4	4.4	5.0	5.3	5.3	5.2	5.0	4.8	4.7	4.6	4.7	4.8	4.8	4.9	4.7	4.3	3.9						
Italy	9.9	10.3	10.3	10.4	10.5	11.6	11.3	11.0	10.9	11.2	11.4	11.3	12.1	12.3	11.8	11.7	12.1	12.0	11.9	12.2	12.6	12.8	13.0	13.4	12.7	12.7	14.6						
Luxembourg	8.7	9.5	9.5	9.1	9.5	12.5	13.2	13.9	13.3	12.9	13.2	13.4	13.7	13.4	13.3	12.1	11.7	12.1	11.6	11.2	11.6	11.9	12.2	12.1	11.6	11.7	11.6						
Netherlands	13.5	14.3	14.4	15.6	16.6	17.2	16.7	16.8	17.1	17.6	17.9	18.5	19.4	21.5	20.4	20.5	19.6	20.5	18.8	17.0	18.0	18.0	18.5	18.5	19.0	18.9	18.0						
Austria																	11.8	11.5	11.3	11.4	11.7	11.6	11.6	11.5	11.6	12.1	12.5	12.6	12.6				
Portugal ^(a)																	7.6	8.0	8.6	8.7	8.6	8.2	9.7	9.8	9.3	9.2	9.7	10.1	10.6	10.6	10.6	10.6	10.6
Finland																	8.6	8.9	8.3	7.9	8.2	9.0	9.2	9.1	10.0	10.1	11.3	11.6	12.4	13.1	14.0	13.4	13.0
Sweden																	9.3	9.7	9.0	8.5	8.3	8.0	8.5	8.8	9.2	10.5	11.4	11.3	10.5	10.5	10.6	10.4	11.3
UK ^(a)	5.1	4.9	5.2	5.3	6.0	6.5	6.7	6.5	6.0	5.8	6.0	6.3	6.5	6.9	6.9	6.8	6.8	6.8	6.8	6.8	6.8	6.4	6.3	6.2	6.3	6.3	6.3	6.3					
EU-6	11.6	12.0	12.3	12.8	13.3	14.4	14.7	14.8	14.7	15.1	15.4	15.7	16.2	16.4	16.3	16.3	16.3	16.2	16.3	16.2	16.1	16.0	16.5	16.8	17.3	17.3	17.5	18.0					
EU-9																																	
EU-12																																	
EU-15																																	
Europe	11.6	12.0	12.3	11.2	11.7	12.6	13.0	13.1	12.9	13.1	13.2	13.3	13.8	14.1	14.0	14.0	13.7	13.8	13.6	13.5	13.6	14.0	14.4	14.4	14.8	14.8	14.8	14.7	15.2				

Receipts of Social Security Funds as % of GDP

^(a) Partly estimated.^(b) Social Contributions only included from 1989 onwards.

Table/Figure B 8: Receipts of Social Security Funds as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	29.5	29.9	30.5	30.5	30.2	30.8	30.4	29.9	28.6	28.4	29.1	30.4	29.7	30.1	31.0	31.8	32.6	33.0	33.2	33.4	33.5	34.2	34.6	35.3	35.4	35.4	35.3
Denmark	3.9	3.7	4.0	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.4	2.2	2.7	2.5	2.5	2.3	2.4	2.6	2.7	3.1	3.0	3.1	3.2	3.2	3.1	3.1
Germany	32.5	33.0	34.0	34.2	35.1	37.7	37.8	36.8	37.0	37.2	37.6	39.1	40.0	39.3	39.1	39.2	39.8	39.8	39.9	38.9	39.9	41.2	41.3	42.1	42.6	42.9	44.6
Greece ^(a)																4.0	3.2	3.1	3.2	3.0	2.8	2.8	3.0	3.1	3.0	3.1	3.0
Spain																											
France	35.9	37.1	37.0	37.3	38.3	40.6	40.0	41.7	41.6	42.3	42.7	42.4	42.9	43.6	43.3	43.5	43.0	43.1	43.3	43.8	44.0	43.9	44.6	44.8	44.8	43.6	43.5
Ireland	8.2	8.2	8.2	8.9	10.9	12.9	12.4	12.6	12.7	12.9	12.6	12.4	13.5	13.5	13.2	13.4	12.9	12.5	12.1	12.8	13.1	13.4	13.4	13.5	12.7	12.6	11.9
Italy	38.2	39.0	38.9	40.6	41.1	44.4	41.1	38.6	36.9	38.7	37.1	35.8	35.6	34.2	33.6	33.7	34.2	33.3	32.5	32.0	32.3	32.1	30.8	30.7	31.2	31.0	34.1
Luxembourg	28.2	28.3	27.8	26.2	26.5	29.1	30.6	29.1	27.2	28.3	28.6	28.1	27.9	25.8	26.6	25.9	26.5	27.2	26.9	26.7	26.8	27.9	29.1	27.6	26.2	26.4	26.0
Netherlands	36.1	36.4	36.0	37.9	39.6	39.5	38.8	37.4	37.7	38.3	39.0	40.6	41.9	45.5	44.7	45.0	42.8	42.5	42.4	41.5	37.8	37.8	39.1	38.2	41.1	42.1	40.1
Austria																											
Portugal ^(b)																											
Finland																											
Sweden																											
UK ^(b)	13.8	13.9	15.5	16.2	16.5	17.6	18.7	18.6	17.7	16.9	16.7	16.4	16.8	17.8	17.9	17.8	18.0	18.1	18.3	17.4	17.7	17.9	18.2	19.0	18.8	18.2	18.5
EU-6	34.6	35.2	35.6	31.7	32.3	34.3	34.3	34.0	33.7	33.9	33.7	33.6	34.1	34.4	34.2	34.2	34.5	34.3	33.9	33.7	34.2	34.7	35.1	35.9	36.0	35.2	36.0
EU-9																											
EU-12																											
EU-15																											
Europe	34.6	35.2	35.6	31.7	32.3	34.3	34.3	34.0	33.7	33.9	33.7	33.6	34.1	34.4	34.2	34.2	34.5	34.3	33.9	33.7	34.2	34.7	35.1	35.9	36.0	35.2	36.0
EU-6	34.6	35.2	35.6	31.7	32.3	34.3	34.3	34.0	33.7	33.9	33.7	33.6	34.1	34.4	34.2	34.2	34.5	34.3	33.9	33.7	34.2	34.7	35.1	35.9	36.0	35.2	36.0
EU-9																											
EU-12																											
EU-15																											
Europe	34.6	35.2	35.6	31.7	32.3	34.3	34.3	34.0	33.7	33.9	33.7	33.6	34.1	34.4	34.2	34.2	34.5	34.3	33.9	33.7	34.2	34.7	35.1	35.9	36.0	35.2	36.0

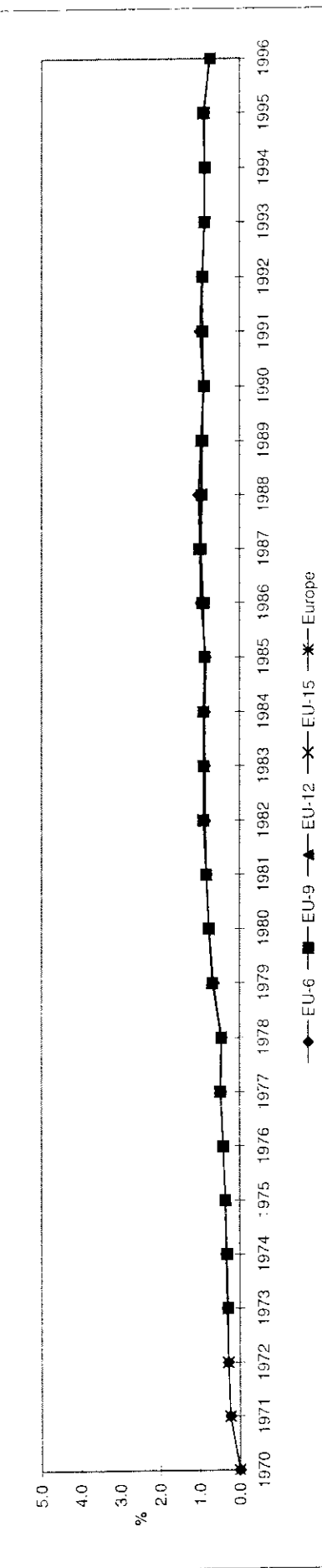

^(a) Partly estimated.

^(b) Social contributions only included from 1989 onwards.

Table/Figure B 9: Receipts of the EC Institutions as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	0.0	0.5	0.5	0.5	0.6	0.7	0.8	0.7	0.8	1.2	1.2	1.2	1.4	1.3	1.3	1.2	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.1	1.2	1.1	1.0
Denmark	0.0	0.0	0.0	0.2	0.2	0.3	0.4	0.4	0.3	0.7	0.8	0.7	0.8	0.8	1.0	1.0	1.0	1.0	1.1	1.0	0.9	1.0	0.9	0.8	0.8	0.8	0.7
Germany	0.0	0.2	0.3	0.3	0.4	0.4	0.4	0.5	0.4	0.4	0.8	0.9	0.9	1.0	1.0	0.9	1.0	1.0	1.1	1.0	0.9	1.0	1.0	0.9	0.9	0.9	0.8
Greece ^(a)											0.0	0.4	0.6	0.7	0.6	0.7	1.4	1.0	0.9	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9
Spain ^(a)											0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.4	0.6	0.8	0.9	1.0	0.9	1.0	1.0	0.8	0.7
France	0.0	0.2	0.2	0.2	0.3	0.2	0.3	0.3	0.4	0.7	0.6	0.7	0.8	0.8	0.8	1.0	1.0	1.0	1.1	1.0	0.9	1.0	0.9	0.8	0.8	0.8	0.7
Ireland	0.0	0.0	0.0	0.2	0.3	0.7	1.2	1.3	0.9	0.7	1.1	1.1	1.2	1.4	1.5	1.3	1.5	1.6	1.3	1.3	1.1	1.2	1.1	1.2	1.1	1.2	0.9
Italy	0.0	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.6	0.6	0.7	0.7	0.6	0.7	0.6	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.6
Luxembourg	0.1	0.3	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.7	1.0	1.0	1.0	1.3	1.3	1.0	1.3	1.2	1.0	1.0	1.2	1.2	0.9	1.0	1.0	0.8
Netherlands	0.0	0.5	0.5	0.5	0.5	0.7	0.8	0.9	0.8	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.3	1.2	1.4	1.3	1.2	1.1	1.2	1.0
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	0.0	0.0	0.7
Portugal ^(a)											0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.9	1.1	1.0	1.2	1.2	1.0	1.3	0.9	0.9	0.9
Finland											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7
Sweden											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.7
UK	0.0	0.0	0.0	0.2	0.2	0.3	0.4	0.6	0.5	0.9	0.8	0.9	1.1	1.0	1.0	1.0	0.8	1.0	0.7	0.9	0.9	0.6	0.8	0.9	0.8	1.1	0.6
EU-6	0.0	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.7	0.8	0.8	0.9	0.9	0.8	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	0.9	0.8
EU-9											0.3	0.3	0.4	0.5	0.5	0.9	0.9	0.9	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.7
EU-12											0.3	0.3	0.4	0.4	0.5	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.7
EU-15											0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.7
Europe	0.0	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.7	0.8	0.8	0.9	0.9	0.9	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.7

Receipts of the EC Institutions as % of GDP

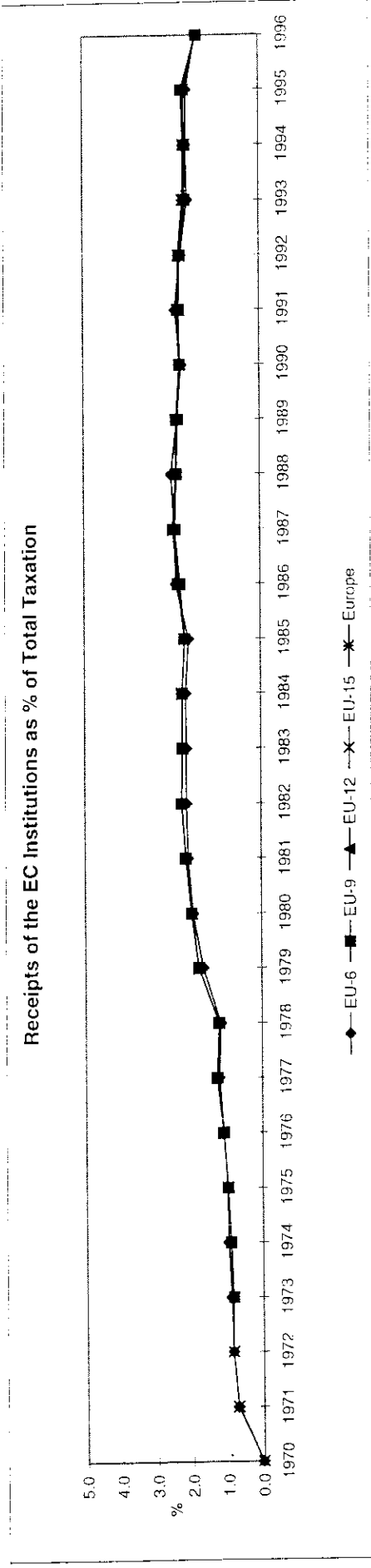


(a) Partly estimated.

Table/Figure B 10: Receipts of the EC Institutions as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	0.0	1.2	1.4	1.3	1.4	1.4	1.7	1.9	1.6	2.6	2.7	2.8	3.1	2.9	2.7	2.6	2.7	3.1	2.9	3.0	2.9	3.0	2.8	2.5	2.5	2.4	2.2
Denmark	0.0	0.0	0.0	0.5	0.7	0.9	0.9	0.9	0.7	1.6	1.7	1.6	1.8	1.8	1.8	2.0	1.9	1.9	2.2	1.9	1.7	1.9	1.8	1.6	1.5	1.5	1.4
Germany	0.0	0.6	0.8	0.9	1.0	1.0	1.1	1.1	1.0	1.0	2.0	2.2	2.2	2.3	2.4	2.2	2.5	2.5	2.6	2.5	2.4	2.5	2.4	2.2	2.2	2.2	2.0
Greece ^(a)																3.5	5.9	4.2	4.4	3.4	3.1	3.1	3.0	2.9	2.7	2.7	2.7
Spain																0.0	0.0	0.9	1.1	1.7	1.6	2.1	2.5	2.6	2.6	2.3	2.0
France	0.0	0.5	0.6	0.7	0.7	0.7	0.7	0.9	0.9	1.9	1.5	1.7	1.8	1.9	1.8	1.8	2.2	2.3	2.5	2.3	2.1	2.3	2.1	1.9	1.9	1.9	1.5
Ireland	0.0	0.0	0.0	0.7	0.8	2.3	3.3	3.9	2.9	2.1	3.0	3.2	3.2	3.7	3.6	3.4	3.8	4.1	3.3	3.6	3.2	3.4	3.1	3.4	3.2	3.5	2.8
Italy	0.0	0.9	1.1	1.0	1.0	1.0	1.2	1.5	1.5	2.1	2.0	2.1	1.9	1.8	1.9	1.8	2.3	2.2	2.2	1.9	1.9	2.0	1.8	1.7	1.8	1.6	1.5
Luxembourg	0.4	0.9	1.0	0.9	1.0	0.8	0.7	0.5	0.5	0.5	1.5	2.0	2.0	2.4	2.7	2.2	3.0	2.9	2.7	2.4	2.3	2.8	2.8	2.1	2.2	2.2	1.8
Netherlands	0.0	1.2	1.3	1.3	1.3	1.6	2.0	2.0	1.8	2.4	2.3	2.3	2.3	2.3	2.5	2.5	2.7	2.7	2.8	2.9	2.7	2.9	2.7	2.5	2.5	2.5	2.3
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	0.0	0.0	1.6
Portugal ^(a)											0.0	0.0	0.0	0.0	0.0	0.6	1.1	3.2	3.4	3.3	3.6	3.6	3.6	2.8	3.9	2.7	2.1
Finland											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.6
Sweden											0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.4
UK	0.0	0.0	0.0	0.7	0.6	0.9	1.1	1.6	1.6	2.5	2.2	2.4	2.9	2.7	2.7	2.6	2.0	2.8	1.8	2.5	2.5	1.8	2.5	2.6	2.5	3.2	1.7

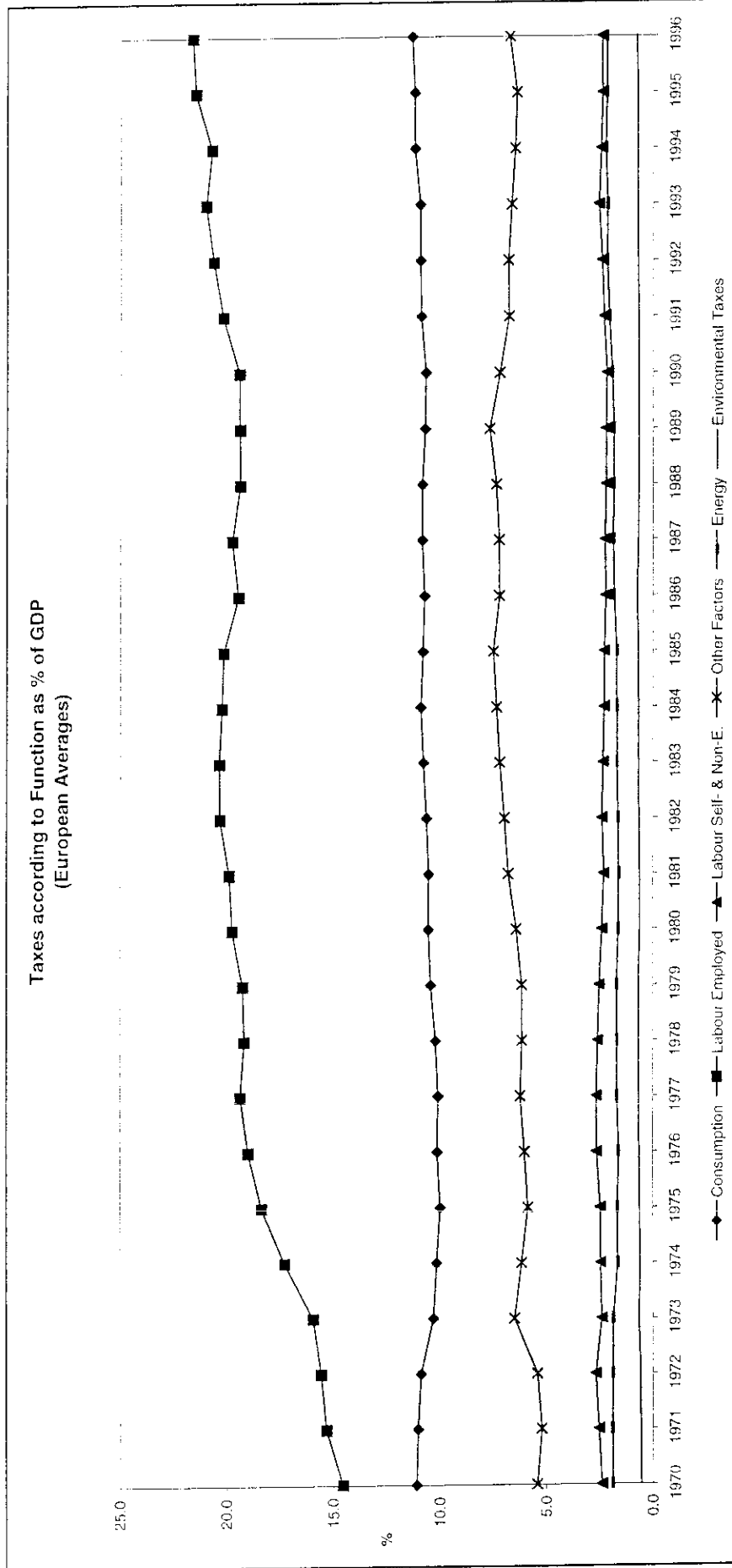
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
EU-6	0.0	0.7	0.9	0.9	1.0	1.0	1.1	1.2	1.2	1.2	1.7	1.9	2.1	2.1	2.1	2.0	2.4	2.4	2.5	2.3	2.2	2.4	2.2	2.0	2.1	2.1	1.8
EU-9				0.8	0.9	1.0	1.1	1.3	1.2	1.8	2.0	2.1	2.3	2.2	2.2	2.2	2.3	2.5	2.4	2.4	2.4	2.3	2.3	2.1	2.1	2.2	1.8
EU-12																											
EU-15																											
Europe	0.0	0.7	0.9	0.8	0.9	1.0	1.1	1.3	1.2	1.8	2.0	2.1	2.3	2.2	2.2	2.2	2.3	2.4	2.4	2.4	2.3	2.3	2.3	2.2	2.1	2.1	1.8



(a) Partly estimated.

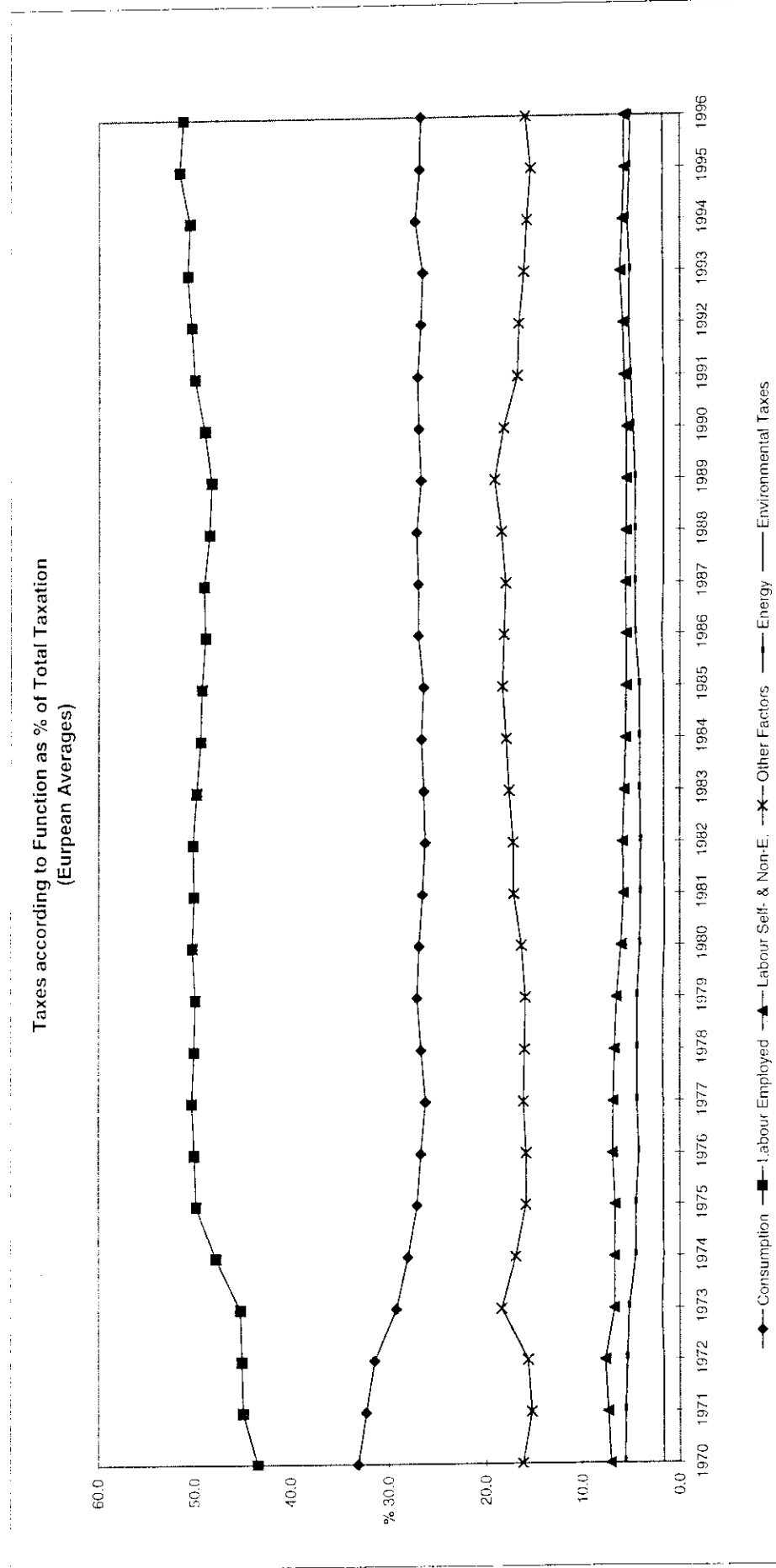
Table/Figure C 1: Taxes according to Function as % of GDP (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Consumption	11.1	11.0	10.9	10.3	10.1	10.0	10.1	10.1	10.2	10.4	10.5	10.5	10.6	10.8	10.9	10.8	10.7	10.8	10.9	10.7	10.7	10.9	10.9	11.0	11.2	11.2	11.4
Labour Employed	14.6	15.3	15.6	15.9	17.3	18.4	19.0	19.4	19.2	19.3	19.7	19.9	20.3	20.3	20.2	20.1	19.5	19.7	19.4	19.4	19.4	20.2	20.6	21.0	20.7	21.5	21.6
Labour Self- & Non-E.	2.4	2.5	2.6	2.4	2.4	2.4	2.6	2.6	2.6	2.5	2.4	2.3	2.4	2.3	2.3	2.3	2.2	2.2	2.2	2.2	2.2	2.3	2.4	2.5	2.4	2.4	2.4
Other Factors	5.4	5.2	5.4	6.5	6.1	5.8	6.0	6.2	6.1	6.1	6.4	6.8	7.0	7.2	7.3	7.5	7.2	7.2	7.4	7.7	7.2	6.8	6.7	6.5	6.4	6.7	
Energy	1.9	1.9	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.8	1.9	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2
Environmental Taxes	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7



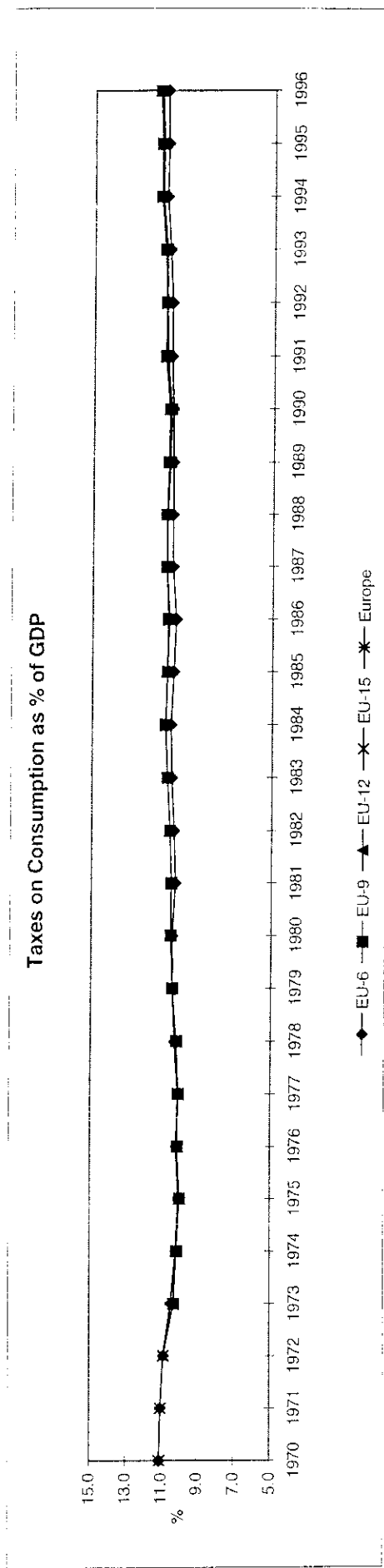
Table/Figure C 2: Taxes according to Function as % of Total Taxation (European Averages)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Consumption	33.1	32.3	31.5	29.2	28.0	27.1	26.7	26.2	26.7	27.1	26.9	26.5	26.3	26.4	26.7	26.4	27.0	27.0	27.1	26.7	27.0	27.1	26.7	26.5	27.3	26.8	26.7
Labour Employed	43.4	44.9	45.1	45.2	47.7	49.8	50.0	50.3	50.1	50.0	50.3	50.1	50.2	49.8	49.4	49.2	48.9	49.0	48.5	48.3	49.0	50.0	50.4	50.8	50.5	51.6	51.2
Labour Self- & Non-E.	7.1	7.3	7.7	6.7	6.7	6.6	6.9	6.8	6.7	6.5	6.0	5.8	5.9	5.7	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.7	5.8	6.1	5.9	5.7
Other Factors	16.2	15.3	15.6	18.4	17.0	15.9	15.8	16.1	16.0	15.9	16.3	17.1	17.2	17.6	17.9	18.3	18.1	18.0	18.4	19.1	18.2	16.8	16.6	16.1	15.8	15.4	15.9
Energy	5.6	5.5	5.4	5.2	4.5	4.5	4.2	4.4	4.4	4.4	4.4	4.1	4.0	4.0	4.1	4.1	4.6	4.6	4.6	4.6	4.8	5.1	5.2	5.1	5.4	5.2	5.1
Environmental Taxes	1.6	1.6	1.6	1.8	1.6	1.7	1.7	1.7	1.7	1.8	1.8	1.6	1.6	1.6	1.6	1.7	1.8	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.7



Table/Figure C 3: Taxes on Consumption as % of GDP

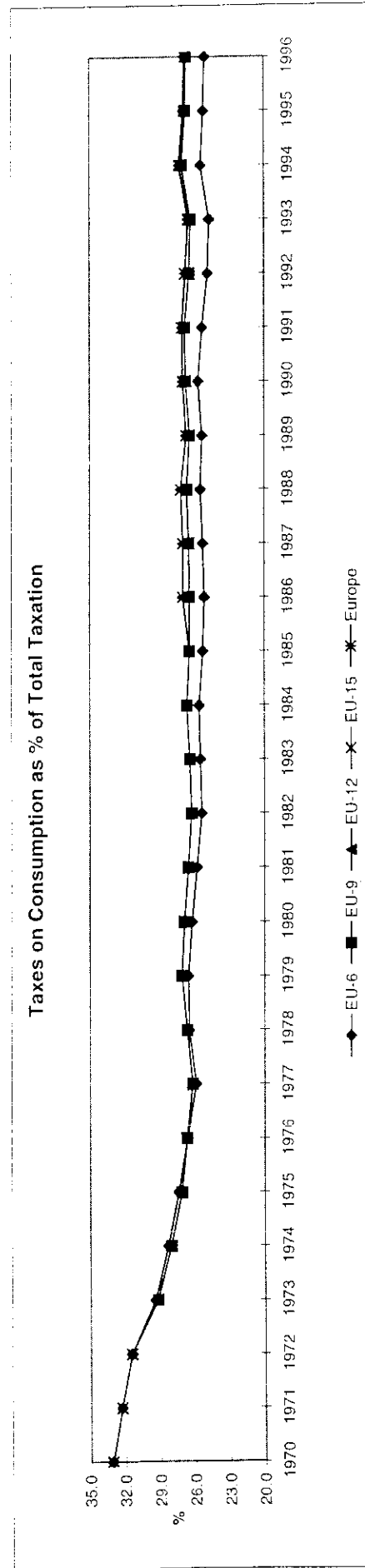
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996					
Belgium	11.9	11.9	11.1	10.8	10.6	10.4	11.1	11.2	11.3	11.3	10.9	11.2	11.4	11.5	11.0	10.8	10.4	10.7	10.5	10.4	10.4	10.5	10.4	10.4	10.4	10.8	10.5	10.6				
Denmark	14.8	15.0	15.0	14.4	13.4	13.2	14.0	14.8	15.6	16.4	16.3	16.3	15.7	16.0	16.1	16.2	17.4	16.9	17.1	16.2	15.8	15.6	15.4	15.2	16.1	16.2	16.6					
Germany	10.6	10.5	10.6	10.3	9.8	9.8	9.6	9.6	10.0	10.2	10.3	10.3	10.1	10.3	10.4	10.0	9.7	9.8	9.6	9.8	9.8	10.2	10.3	10.7	11.0	10.7	10.6					
Greece ^(*)																9.1	11.2	13.7	12.8	11.7	12.1	12.1	13.2	12.8	12.5	12.5	12.5					
Spain	12.8	12.7	12.7	12.0	12.0	11.7	12.1	11.3	11.6	12.1	12.1	11.9	12.2	12.1	12.1	12.3	12.0	12.2	12.1	11.8	11.6	11.2	11.0	11.0	11.2	11.4	11.8					
France	16.0	15.6	14.8	15.1	14.7	14.4	16.4	15.3	14.6	13.7	14.8	15.7	16.7	17.4	17.4	16.7	16.2	15.6	15.6	15.2	14.4	14.0	13.9	13.2	13.8	13.4	12.7					
Ireland	9.9	9.9	9.0	8.7	8.5	8.0	7.8	8.4	8.3	7.7	8.1	7.7	8.1	8.7	8.8	8.6	8.9	9.2	9.7	10.1	10.3	10.8	10.7	10.6	10.4	10.5	10.4					
Luxembourg	6.2	7.0	7.7	7.4	6.5	8.7	8.3	8.5	8.7	8.3	9.6	11.0	12.1	12.4	12.4	11.2	10.7	10.7	10.6	10.3	10.7	11.3	11.8	11.9	12.0	11.9	12.3					
Netherlands	9.8	10.0	10.2	9.9	9.3	9.8	10.1	11.2	11.1	10.8	10.4	10.6	10.6	11.0	10.9	11.3	11.9	11.8	11.0	11.0	10.9	10.9	11.2	11.3	11.2	11.2	11.3					
Austria																12.5	12.7	12.7	12.8	13.6	13.4	13.1	13.2	13.0	12.9	12.5	12.4	12.0				
Portugal																9.5	9.7	10.1	10.6	10.0	9.7	12.7	12.4	12.8	12.2	12.2	13.2	13.1	13.3			
Finland																13.2	13.4	13.4	13.3	14.0	14.1	14.4	14.5	15.3	15.6	15.2	15.1	14.8	14.6	14.0	14.5	
Sweden																11.5	12.0	11.9	12.2	12.5	13.1	12.9	13.5	13.2	13.3	13.7	13.9	12.8	13.3	13.0	11.5	12.7
UK	10.3	9.6	9.2	8.7	9.3	8.9	8.9	8.9	8.5	9.5	10.1	10.6	10.7	10.9	11.3	11.3	11.5	11.4	11.4	10.9	10.9	11.8	11.8	11.8	12.1	12.3	12.4					
EU-6	11.1	11.0	10.9	10.5	10.2	10.1	10.2	10.1	10.3	10.4	10.5	10.3	10.4	10.5	10.6	10.5	10.3	10.5	10.5	10.5	10.5	10.6	10.7	10.6	10.8	11.0	10.9	10.9				
EU-9	10.3	10.1	10.0	10.1	10.1	10.1	10.1	10.1	10.2	10.4	10.5	10.5	10.6	10.8	10.9	10.8	10.8	10.9	10.9	10.8	10.8	11.0	11.0	11.1	11.3	11.3	11.3					
EU-12																10.7	10.8	10.9	10.7	10.7	10.7	10.7	10.9	10.9	11.0	11.2	11.2	11.2				
EU-15	11.1	11.0	10.9	10.3	10.1	10.0	10.1	10.1	10.2	10.4	10.5	10.5	10.6	10.8	10.9	10.8	10.7	10.8	10.9	10.7	10.7	10.7	10.9	10.9	11.0	11.2	11.4					
Europe	11.1	11.0	10.9	10.3	10.1	10.0	10.1	10.1	10.2	10.4	10.5	10.5	10.6	10.8	10.9	10.8	10.7	10.8	10.9	10.7	10.7	10.7	10.9	10.9	11.0	11.2	11.4					



(*) Partly estimated.

Table/Figure C 4: Taxes on Consumption as % of Total Taxation

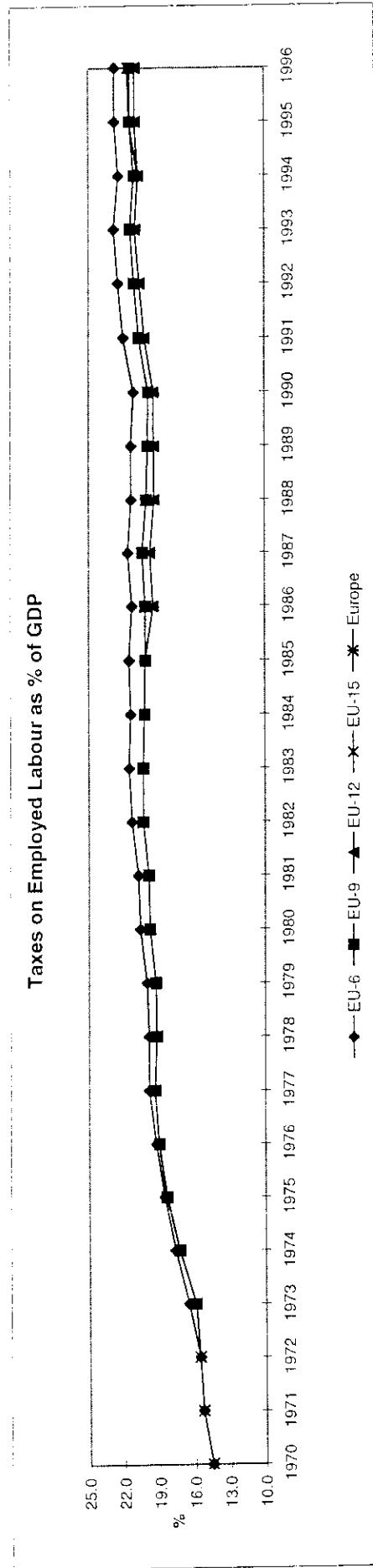
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	32.9	32.1	29.7	28.1	27.1	24.7	26.2	25.5	25.0	24.6	24.7	25.2	24.6	24.8	23.4	22.9	22.4	22.8	23.0	23.8	23.5	23.6	23.4	23.0	23.2	22.6	23.0	
Denmark	36.6	34.3	34.8	34.0	29.9	32.2	33.5	34.9	35.9	36.7	35.7	35.8	35.3	34.5	33.8	33.0	34.2	32.7	32.4	31.5	31.8	31.4	30.7	29.7	30.2	30.8	31.3	
Germany	29.8	28.7	28.4	26.1	24.6	24.6	23.5	22.8	24.1	24.8	24.9	24.9	24.4	25.1	25.1	24.1	23.6	23.8	23.6	23.8	24.9	24.8	24.6	25.2	25.8	25.1	25.3	
Greece ^(a)																44.2	48.4	59.0	60.0	41.1	41.6	41.3	43.7	41.4	39.5	39.5	39.5	
Spain																												
France	36.5	36.7	36.4	34.3	33.9	31.6	31.2	29.2	30.1	30.2	28.9	28.4	28.4	27.8	27.3	27.8	27.4	27.5	27.6	26.9	26.6	25.4	25.2	24.9	25.4	25.5	25.6	
Ireland	50.6	47.7	47.3	47.7	45.9	45.0	46.2	45.4	45.7	43.2	42.6	43.9	44.6	44.5	43.5	42.9	42.2	40.8	40.0	42.5	40.5	39.0	38.4	36.6	37.5	39.1	38.1	
Italy	38.3	37.3	34.1	33.8	33.3	30.8	28.6	29.4	28.1	26.5	26.4	24.5	23.6	24.2	25.1	24.6	25.2	25.5	26.5	26.4	26.5	27.0	25.4	24.3	25.5	25.7	24.3	
Luxembourg	19.9	21.0	22.4	21.3	18.2	20.4	19.3	17.7	17.8	18.3	20.7	23.0	24.5	24.0	24.7	24.1	24.4	24.1	24.5	24.4	24.4	24.6	26.5	28.3	27.1	27.1	26.9	27.5
Netherlands	26.1	25.5	25.4	24.1	22.3	22.4	23.4	24.9	24.7	24.2	23.5	23.0	22.8	22.5	24.1	24.0	24.7	24.7	24.4	24.2	24.2	24.3	23.0	23.6	23.3	24.4	24.9	25.3
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	27.8	27.4	27.3	26.6	25.8	24.3	24.7	25.4	25.0	27.5	27.9	27.7	27.8	28.4	29.4	29.5	30.4	30.5	30.3	29.7	30.4	33.6	34.7	35.6	36.0	35.3	34.9	
EU-6	33.1	32.3	31.5	29.2	28.0	27.1	26.7	26.2	26.7	27.1	26.9	26.5	26.3	26.4	26.7	26.4	27.0	27.0	27.1	26.7	27.0	27.1	26.7	26.5	27.3	26.8	26.7	
EU-9																												
EU-12																												
EU-15																												
Europe	33.1	32.3	31.5	29.2	28.0	27.1	26.7	26.2	26.7	27.1	26.9	26.5	26.3	26.4	26.7	26.4	27.0	27.0	27.1	26.7	27.0	27.1	26.7	26.5	27.3	26.8	26.7	



^(a) Partly estimated.

Table/Figure C 5: Taxes on Employed Labour as % of GDP

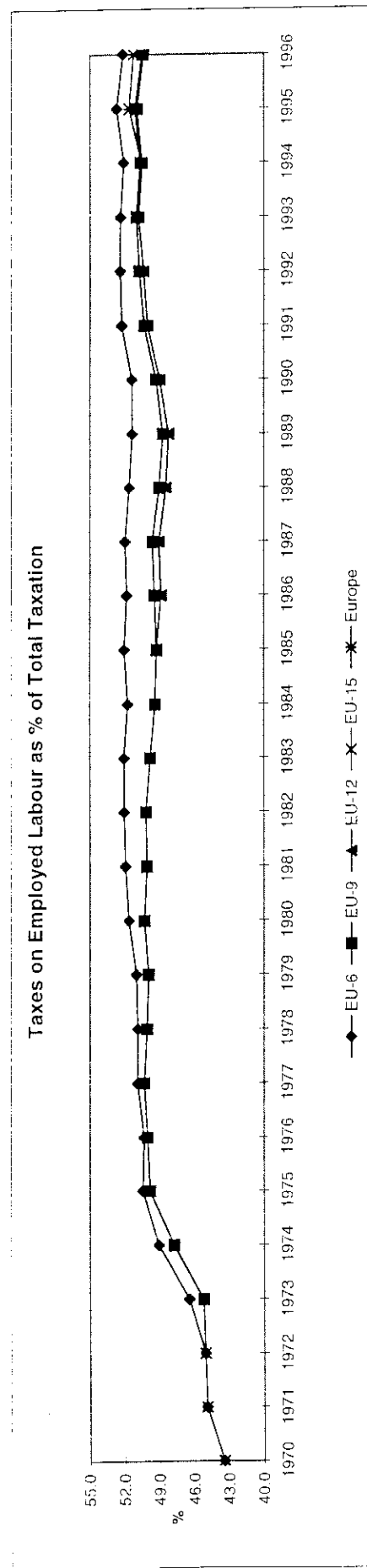
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	15.6	16.4	17.2	17.9	18.8	21.2	21.1	22.2	22.7	23.1	22.4	22.2	22.9	22.8	23.6	23.9	23.7	23.6	22.7	21.9	22.4	22.7	23.2	23.2	23.4	23.4	23.3	22.9
Denmark	18.7	21.4	21.0	20.4	23.1	20.2	20.1	19.8	19.9	20.3	21.3	21.8	22.0	22.9	22.8	23.8	23.1	24.1	24.9	24.9	24.6	25.0	25.3	25.7	26.0	25.7	25.5	
Germany	16.0	17.2	17.3	19.1	20.0	20.1	20.8	21.4	20.9	20.6	21.4	21.6	21.9	21.6	21.7	22.1	21.9	22.4	22.0	22.0	20.9	22.5	23.1	23.1	23.3	23.9	23.3	
Greece ^(a) ^(b)																3.9	3.9	3.7	3.8	12.0	12.1	12.6	12.3	13.6	14.3	14.3	14.3	
Spain																												
France	15.1	15.1	15.4	15.3	16.3	17.5	18.4	19.2	19.1	19.9	20.8	20.9	21.5	22.2	22.6	22.2	21.7	22.0	21.5	21.6	21.9	22.5	22.9	23.3	22.9	23.1	23.5	
Ireland	8.4	9.5	9.2	9.7	10.9	11.8	13.0	12.2	11.8	12.2	14.0	14.2	14.9	15.8	16.6	16.3	16.1	16.5	16.8	14.5	14.6	14.9	14.9	15.2	14.9	13.6	13.0	
Italy	9.8	10.2	10.2	10.3	11.8	13.7	14.1	14.5	15.3	15.3	16.0	16.7	17.5	18.0	17.3	17.8	18.0	18.1	18.3	18.9	19.2	19.2	19.5	20.1	18.9	18.8	20.5	
Luxembourg	13.1	15.0	15.1	15.1	15.8	20.4	20.4	22.2	21.6	21.1	21.7	22.0	20.7	20.6	20.5	18.3	18.0	17.9	16.9	16.4	17.3	17.0	16.9	16.9	16.4	16.5	17.1	
Netherlands	18.9	20.4	21.0	22.7	24.3	25.1	24.8	25.0	25.6	26.5	26.7	26.6	27.4	28.5	27.0	26.5	26.3	27.6	27.5	26.0	25.7	27.7	27.7	27.9	25.7	25.0	23.7	
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	14.4	13.6	12.9	12.7	14.7	17.4	17.4	17.7	16.9	15.8	15.7	16.2	16.6	16.7	15.6	15.3	14.5	14.7	14.5	14.2	13.7	14.0	14.3	14.1	14.1	14.3	14.6	14.8
EU-6	14.6	15.3	15.6	16.5	17.7	18.5	19.2	19.9	19.9	20.0	20.6	20.8	21.3	21.5	21.4	21.5	21.3	21.6	21.4	21.4	21.4	21.1	22.0	22.5	22.8	22.4	22.8	22.8
EU-9	15.9	17.3	18.4	19.0	19.4	19.2	19.3	19.7	19.9	20.3	20.3	20.3	20.2	20.1	20.2	20.4	20.0	19.9	19.9	20.7	21.1	21.4	21.1	21.5	21.5	21.4	21.4	
EU-12																												
EU-15																												
Europe	14.6	15.3	15.6	15.9	17.3	18.4	19.0	19.4	19.2	19.3	19.7	19.9	20.3	20.3	20.2	20.1	19.5	19.7	19.4	19.4	19.4	20.2	20.6	21.0	20.7	21.5	21.6	



^(a) Partly estimated.
^(b) Social contributions only included from 1989 onwards.

Table/Figure C 6: Taxes on Employed Labour as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996							
Belgium	43.3	44.3	46.1	46.8	48.0	50.2	49.7	50.4	50.3	50.3	50.8	50.0	49.5	49.3	50.1	50.6	50.8	50.3	49.8	49.8	50.6	51.3	52.0	51.9	50.5	50.4	49.4							
Denmark	46.2	48.9	48.7	48.4	51.6	49.4	48.1	46.7	45.9	45.6	46.8	47.9	49.2	49.3	47.9	48.4	45.5	46.6	47.3	48.2	49.4	50.2	50.5	50.0	49.0	48.9	48.1							
Germany	44.8	46.8	46.7	48.5	50.3	50.5	50.7	50.8	50.3	50.0	51.4	52.2	52.8	52.7	52.7	53.2	53.6	54.4	54.0	53.3	52.9	54.6	55.3	54.6	54.6	56.2	55.4							
Greece ^(a)	19.1	17.0	16.2	17.9	42.1	41.8	42.7	40.8	44.0	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3	45.3							
Spain	57.4	56.5	55.3	53.8	52.2	49.0	46.1	45.5	45.1	44.3	46.5	48.1	47.8	49.9	49.6	49.3	49.6	49.4	49.1	49.6	50.0	51.2	52.3	52.8	51.9	51.7	51.2							
France	42.9	43.8	44.0	43.7	45.8	47.5	47.5	49.6	49.5	49.5	50.0	49.8	50.1	50.9	50.7	50.0	49.4	49.4	49.4	49.1	49.6	50.0	51.2	52.3	52.8	51.9	51.7	51.2						
Ireland	26.6	29.0	29.3	30.8	33.8	36.7	36.5	36.2	37.0	38.6	40.2	39.6	40.0	40.5	41.6	41.9	42.0	43.0	43.0	40.6	41.0	41.5	41.3	42.2	40.5	39.5	39.0							
Italy	38.0	38.6	38.4	40.2	46.3	52.5	51.3	50.7	51.8	52.9	52.1	52.7	51.4	50.1	49.4	51.3	50.8	50.1	50.1	49.4	49.5	48.2	46.3	46.1	46.3	45.9	47.9							
Luxembourg	42.4	44.7	44.2	43.4	44.1	47.6	47.4	46.5	44.3	46.3	46.8	45.9	42.2	39.7	40.8	39.2	40.9	40.2	39.3	39.0	39.8	39.8	40.4	38.5	37.1	37.4	38.2							
Netherlands	50.6	52.1	52.4	55.0	58.0	57.7	57.6	55.8	56.6	57.8	58.1	58.6	59.1	60.4	59.2	58.3	57.4	57.2	56.8	57.3	57.1	58.3	58.5	57.6	55.8	55.4	52.8							
Austria	49.6	49.9	49.9	49.7	49.3	49.8	50.8	50.6	51.0	48.8	49.8	50.6	51.1	52.0	53.8	54.7	53.4	30.7	34.3	34.6	35.1	34.0	34.5	33.4	35.8	36.9	36.4	42.3	44.0	45.6	46.9	49.2	47.4	48.3
Portugal	57.8	58.0	57.0	56.7	56.6	58.1	58.4	57.0	57.8	57.1	58.7	59.4	58.9	59.9	61.6	60.0	59.0	67.6	67.5	66.5	65.3	64.5	63.0	63.5	64.1	63.5	63.8	61.2	61.8	63.7	62.7	62.7	62.7	
Sweden	39.0	38.5	38.7	38.8	40.8	47.2	49.2	48.1	46.8	45.6	45.0	43.5	43.2	40.6	39.7	37.9	38.9	38.7	38.0	37.2	39.3	40.5	41.4	42.7	42.6	42.0	41.5	41.5						
EU-6	43.4	44.9	45.1	45.2	47.7	49.8	50.0	50.3	50.1	50.0	50.3	50.1	50.2	49.8	49.4	49.2	48.9	49.0	48.5	48.3	49.0	50.0	50.4	50.8	50.5	50.9	50.4							
EU-9	43.4	44.9	45.1	45.2	47.7	49.8	50.0	50.3	50.1	50.0	50.3	50.1	50.2	49.8	49.4	49.2	48.9	49.0	48.5	48.3	49.0	50.0	50.4	50.8	50.5	50.9	50.4							
EU-12	43.4	44.9	45.1	45.2	47.7	49.8	50.0	50.3	50.1	50.0	50.3	50.1	50.2	49.8	49.4	49.2	48.9	49.0	48.5	48.3	49.0	50.0	50.4	50.8	50.5	50.9	50.4							
EU-15	43.4	44.9	45.1	45.2	47.7	49.8	50.0	50.3	50.1	50.0	50.3	50.1	50.2	49.8	49.4	49.2	48.9	49.0	48.5	48.3	49.0	50.0	50.4	50.8	50.5	50.9	50.4							
Europe	43.4	44.9	45.1	45.2	47.7	49.8	50.0	50.3	50.1	50.0	50.3	50.1	50.2	49.8	49.4	49.2	48.9	49.0	48.5	48.3	49.0	50.0	50.4	50.8	50.5	51.6	51.2							

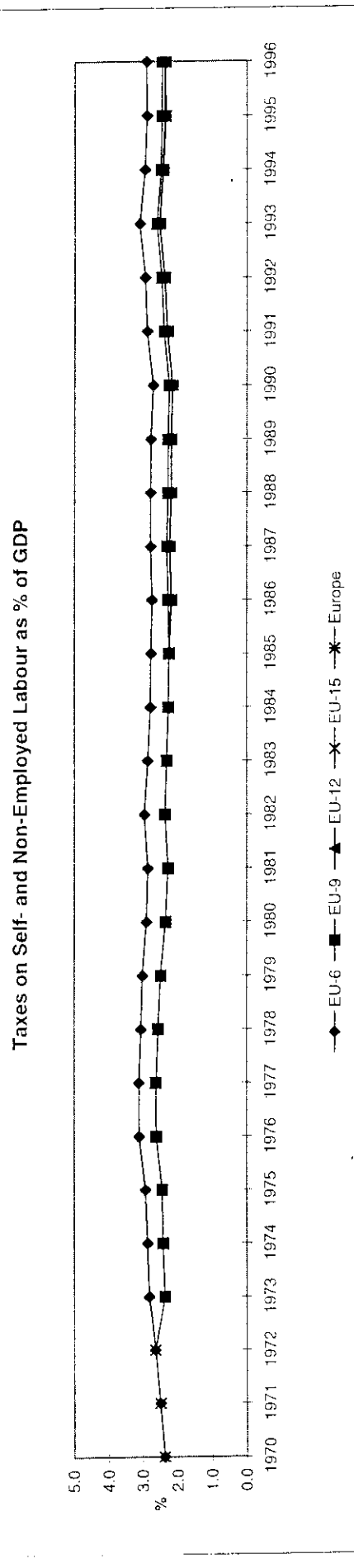


^(a) Partly estimated.

^(b) Social contributions only included from 1989 onwards.

Table/Figure C 7: Taxes on Self- and Non-employed Labour as % of GDP

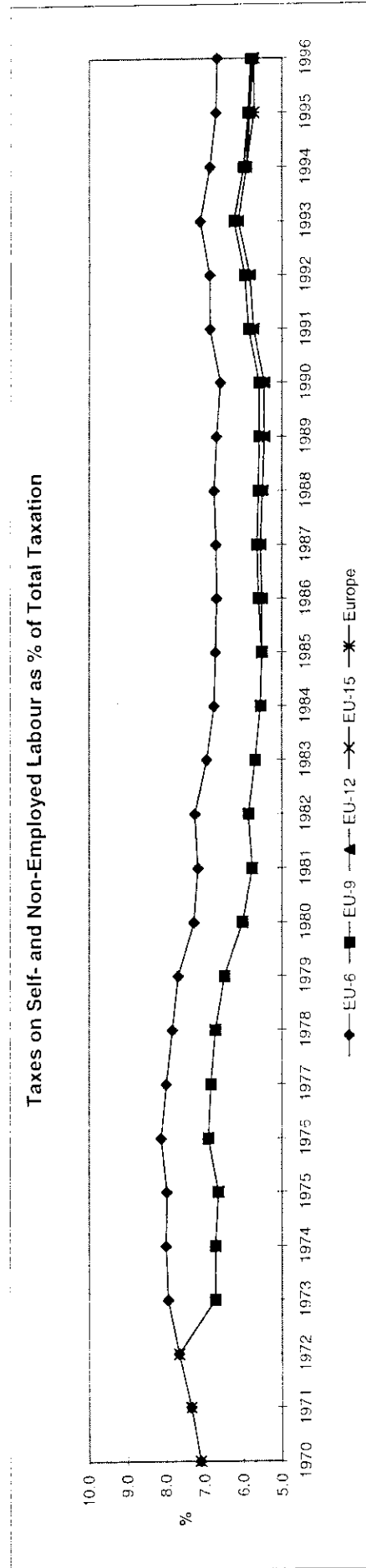
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	1.8	1.9	2.0	2.1	2.3	2.7	2.8	2.9	3.0	3.1	2.9	3.2	3.5	3.4	3.3	3.3	3.2	3.1	3.1	2.9	2.8	2.8	3.0	3.0	3.1	3.1	3.2		
Denmark	2.0	2.3	2.3	2.4	2.7	2.4	2.4	2.3	2.3	2.4	2.5	2.5	2.5	2.5	2.5	2.6	2.6	2.7	2.8	2.8	2.7	2.8	2.8	2.9	3.0	2.9	2.8		
Germany	4.0	4.2	4.5	4.9	5.1	5.3	5.6	5.4	5.2	5.0	4.7	4.6	4.6	4.2	4.0	4.1	4.0	4.0	4.0	4.1	3.8	4.0	4.0	4.0	3.8	3.6	3.7		
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		
Spain											0.8	0.9	0.9	1.0	1.1	1.7	1.6	1.8	1.7	1.8	1.8	1.8	1.9	2.1	2.3	2.3	2.1	2.0	
France	1.4	1.4	1.4	1.3	1.3	1.4	1.5	1.6	1.6	1.7	1.8	1.9	1.9	2.0	2.1	2.1	2.0	2.1	2.0	2.1	2.1	2.1	2.2	2.2	2.2	2.1	2.1	2.3	
Ireland	0.8	1.0	0.9	1.0	1.1	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.3	1.4	1.6	1.5	1.5	1.6	1.8	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.5	1.5	
Italy	0.5	0.6	0.7	0.6	0.6	0.7	0.8	0.8	0.9	1.2	1.4	1.5	1.8	1.8	1.8	1.9	2.0	2.1	2.0	2.1	2.0	2.1	2.2	2.3	2.7	2.5	2.6	2.6	
Luxembourg	3.1	3.6	3.8	3.4	3.1	4.1	4.1	4.1	5.0	4.9	4.5	4.3	4.6	6.0	6.7	6.4	5.8	5.1	4.9	4.6	4.2	4.2	4.2	4.2	4.2	4.5	4.3	4.3	
Netherlands	4.0	4.0	4.2	3.8	3.4	3.4	3.1	2.9	2.9	2.7	2.5	2.5	2.5	2.5	2.5	2.3	2.1	2.0	1.8	2.3	1.9	1.8	2.1	2.0	2.3	2.1	1.9	1.7	
Austria											3.4	3.3	3.3	3.2	3.2	3.2	3.1	3.1	3.0	3.1	3.0	3.0	3.0	3.0	2.9	2.8	2.7	3.0	
Portugal											0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.5	
Finland											0.6	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.6	1.7	1.8	1.5	1.3	
Sweden											2.0	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.1	1.7	1.8	1.7	1.6	1.6	1.7	
UK	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	
EU-6	2.4	2.5	2.6	2.8	2.9	2.9	3.1	3.1	3.1	3.0	2.9	2.9	3.0	2.9	2.8	2.8	2.7	2.8	2.8	2.8	2.9	2.9	2.9	2.9	3.1	3.0	2.9	2.9	
EU-9	2.4	2.4	2.4	2.4	2.4	2.6	2.6	2.6	2.6	2.5	2.4	2.3	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.4	2.5	2.6	2.5	2.5	2.5	
EU-12																													
EU-15																													
Europe	2.4	2.5	2.6	2.4	2.4	2.4	2.4	2.6	2.6	2.6	2.5	2.4	2.3	2.4	2.3	2.3	2.3	2.2	2.2	2.2	2.2	2.2	2.3	2.4	2.5	2.4	2.4	2.4	



(*) Not available.

Table/Figure C 8: Taxes on Self- and Non-Employed Labour as % of Total Taxation

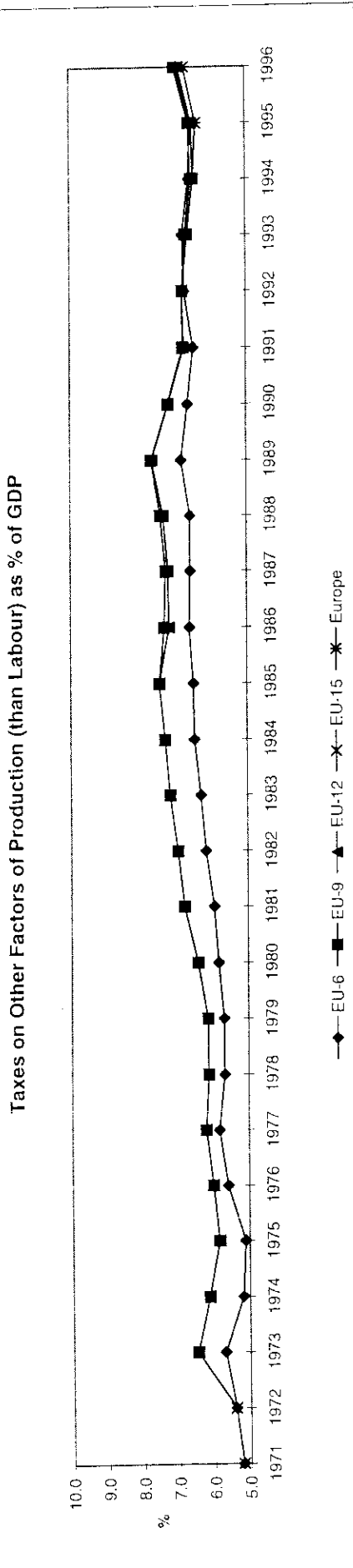
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996			
Belgium	5.0	5.0	5.4	5.6	5.8	6.5	6.5	6.6	6.8	6.7	6.6	7.2	7.5	7.4	7.1	6.9	6.9	6.7	6.8	6.7	6.4	6.4	6.7	6.7	6.6	6.7	6.9			
Denmark	5.0	5.4	5.3	5.6	6.1	5.8	5.6	5.4	5.4	5.3	5.4	5.5	5.6	5.5	5.3	5.3	5.1	5.2	5.3	5.4	5.5	5.6	5.6	5.6	5.6	5.4	5.2			
Germany	11.2	11.5	12.0	12.6	12.8	13.3	13.5	12.9	12.5	12.0	11.3	11.1	11.0	10.2	9.8	9.7	9.7	9.8	9.8	9.7	9.6	9.7	9.6	9.5	9.5	9.0	8.5	8.7		
Greece ^(a)																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																3.2	3.3	3.6	3.4	3.7	5.4	5.1	5.1	5.2	5.5	5.8	6.5	6.2	5.9	
France	3.9	3.9	3.9	3.6	3.7	3.7	3.8	4.0	4.1	4.3	4.3	4.5	4.5	4.7	4.7	4.6	4.6	4.6	4.6	4.7	4.7	4.7	4.5	4.5	4.9	4.8	4.7	4.9		
Ireland	2.6	2.9	2.9	3.0	3.2	3.3	3.3	3.3	3.4	3.5	3.7	3.7	3.6	3.7	3.9	3.9	4.0	4.2	4.5	4.4	4.4	4.4	4.5	4.5	4.6	4.6	4.4	4.4		
Italy	2.0	2.2	2.5	2.4	2.5	2.8	2.9	2.9	3.2	4.0	4.6	4.6	5.3	5.1	5.1	5.4	5.5	5.8	5.5	5.3	5.4	5.5	5.5	5.5	6.3	6.2	6.4	6.0		
Luxembourg	10.1	10.7	11.0	9.7	8.7	9.6	9.5	10.5	10.1	9.9	9.4	9.6	12.2	12.8	12.7	12.3	11.6	11.1	10.7	9.9	9.9	9.7	9.8	10.0	9.6	10.1	9.7	9.6		
Netherlands	10.7	10.2	10.4	9.2	8.1	7.7	7.2	6.5	6.4	5.8	5.4	5.4	5.3	5.3	5.0	4.7	4.3	3.8	4.8	4.3	4.0	4.5	4.2	4.8	4.6	4.6	4.3	3.7		
Austria																8.3	8.0	8.0	7.8	7.7	7.5	7.3	7.1	7.5	7.3	7.1	6.9	6.6	6.4	6.8
Portugal																0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.6	0.9	1.0	0.9	0.9	1.0	1.2	1.2
Finland																1.7	2.0	1.9	1.8	1.9	2.0	1.8	1.8	2.0	2.2	3.4	3.6	3.8	3.1	2.7
Sweden																4.0	3.8	3.9	3.8	3.8	3.7	3.6	3.6	3.9	3.8	3.5	3.3	3.1	3.3	3.1
UK	0.6	0.6	0.7	0.7	0.6	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7		



(a) Not available.

Table/figure C 9: Taxes on Other Factors of Production (than Labour) as % of GDP

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996						
Belgium	5.8	5.8	5.8	6.2	6.2	6.2	5.9	6.0	6.2	6.5	6.1	6.3	6.9	6.8	7.3	7.4	7.5	7.6	7.6	7.1	7.1	6.6	6.2	6.5	7.1	7.5	7.8						
Denmark	2.2	1.8	1.8	2.3	2.0	2.2	2.3	2.5	2.6	2.5	2.4	1.7	1.2	1.8	3.1	3.3	4.5	4.3	4.0	3.8	2.8	2.6	2.7	3.5	3.0	3.0	3.5						
Germany	5.1	4.7	4.8	5.0	4.9	4.6	5.1	5.6	5.4	5.4	5.2	4.9	4.9	4.9	5.2	5.4	5.3	5.0	5.2	5.4	4.9	4.5	4.4	4.5	4.5	4.3	4.4						
Greece ^(*)																7.6	8.0	5.8	4.7	4.8	4.8	4.7	4.7	4.5	4.5	4.8	4.8						
Spain																	5.1	5.2	6.6	6.9	8.3	7.7	7.0	7.3	6.7	6.2	6.1	6.2					
France	5.8	5.4	5.5	6.5	5.9	6.4	6.8	6.7	6.3	6.4	7.0	7.3	7.3	7.3	7.7	7.8	8.2	8.2	8.2	8.2	8.2	8.1	7.7	7.7	7.7	7.9	8.1	8.4					
Ireland	6.4	6.7	6.4	5.8	5.5	4.8	4.9	5.1	4.5	4.6	4.7	4.6	4.4	4.4	4.4	4.4	4.5	4.6	4.8	4.5	5.0	5.4	5.7	6.0	6.4	5.9	6.2						
Italy	5.6	5.8	6.6	6.0	4.6	3.6	4.7	4.8	5.0	4.8	5.2	5.8	6.7	7.4	7.1	6.5	6.5	6.7	6.6	7.2	7.3	7.7	9.6	10.1	8.9	9.0	9.3						
Luxembourg	8.5	7.9	7.7	8.9	10.4	9.6	10.2	12.1	13.6	11.6	10.7	10.3	10.4	12.1	10.9	11.4	10.2	11.0	11.0	11.3	11.3	10.2	8.9	10.9	11.4	11.5	11.1						
Netherlands	4.7	4.8	4.7	4.9	4.9	5.3	5.1	5.7	5.6	5.6	5.9	5.9	5.9	5.6	5.4	5.9	6.3	6.9	6.8	6.5	6.6	6.7	6.5	6.9	7.0	6.9	8.1						
Austria																	4.7	4.9	4.6	4.4	4.5	4.9	4.8	4.7	5.2	5.3	5.7	5.6	4.8	5.4	5.6		
Portugal																	7.1	7.9	8.3	9.2	9.5	9.7	7.0	6.3	6.8	5.7	5.6	5.8	4.9	4.8	5.0	5.2	
Finland																	1.7	2.1	2.2	2.3	2.3	2.2	2.4	2.0	2.2	2.3	2.7	2.8	2.6	1.9	1.9	3.1	4.0
Sweden																	2.5	2.4	2.7	3.4	3.4	3.6	4.1	4.8	4.8	5.0	4.2	3.6	3.9	4.4	4.4	4.9	5.8
UK	11.8	11.6	10.9	10.9	11.6	10.0	8.9	8.9	9.1	8.9	9.4	10.6	10.7	11.4	11.4	11.9	11.1	11.1	11.4	11.8	10.4	8.7	7.7	6.8	6.8	7.5	8.0						
EU-6	5.4	5.2	5.4	5.7	5.2	5.1	5.8	6.0	6.2	6.1	6.4	6.8	7.0	7.2	7.3	7.5	7.2	7.2	7.4	7.7	7.2	6.8	6.8	6.7	6.5	6.4	6.7						
EU-9																																	
EU-12																																	
EU-15																																	
Europe	5.4	5.2	5.4	6.5	6.1	5.8	6.0	6.2	6.1	6.1	6.4	6.8	7.0	7.2	7.3	7.5	7.2	7.2	7.4	7.7	7.2	6.8	6.8	6.7	6.5	6.4	6.7						

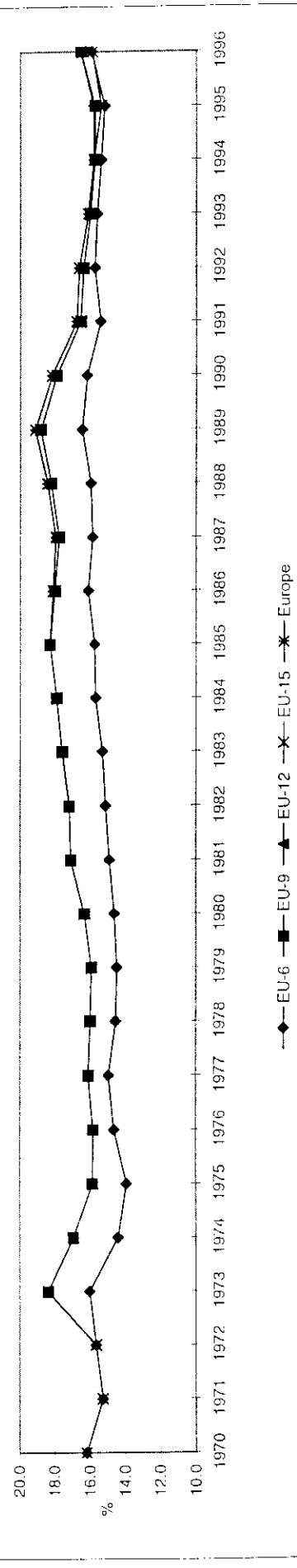


(*) Partly estimated.

Table/Figure C 10: Taxes on Other Factors of Production (than Labour) as % of Total Taxation

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	15.9	15.7	15.7	16.3	15.7	14.8	13.9	13.7	13.8	14.3	13.8	14.1	14.8	14.8	15.6	15.6	16.0	16.3	16.6	16.3	15.9	14.9	13.9	14.3	15.3	16.1	16.8	
Denmark	5.5	4.2	4.1	5.4	4.6	5.3	5.6	5.9	6.0	5.7	5.2	3.8	2.8	3.9	6.4	6.7	8.9	8.3	7.5	7.4	5.7	5.1	5.4	6.9	5.6	5.7	6.6	
Germany	14.2	12.9	12.8	12.8	12.3	11.7	12.3	13.4	13.1	13.2	12.4	11.8	11.8	12.0	12.5	13.0	13.1	12.2	12.6	13.2	12.5	11.0	10.6	10.7	10.5	10.1	10.6	
Greece ^(a)																36.7	34.6	24.8	22.0	16.8	16.6	16.0	15.5	14.5	15.2	15.2	15.2	
Spain																												
France	16.6	15.5	15.7	18.4	16.5	17.2	17.6	17.2	16.2	16.0	16.8	17.3	16.9	16.6	17.4	17.7	18.6	18.5	18.7	18.8	18.7	18.4	17.6	17.4	17.9	18.0	18.2	
Ireland	20.2	20.4	20.5	18.5	17.2	15.0	13.9	15.1	14.0	14.6	13.4	12.8	11.9	11.3	11.0	11.3	11.8	12.0	12.4	12.6	14.1	15.0	15.8	16.6	17.5	17.1	18.6	
Italy	21.7	21.9	25.0	23.5	18.0	13.9	17.2	16.9	16.9	16.5	16.9	18.2	19.8	20.6	20.3	18.7	18.4	18.6	17.9	18.9	18.7	19.2	22.8	23.3	22.0	22.0	21.8	
Luxembourg	27.6	23.6	22.4	25.6	29.0	22.3	23.8	25.3	27.9	25.5	23.1	21.6	21.1	23.4	21.8	24.4	23.2	24.7	25.5	26.7	26.0	23.9	21.4	24.8	25.7	26.0	24.7	
Netherlands	12.6	12.2	11.8	11.8	11.6	12.2	11.8	12.8	12.3	12.2	12.9	13.0	12.8	11.8	11.8	13.0	13.7	14.3	14.0	14.3	14.6	14.1	13.7	14.3	15.2	15.3	18.2	
Austria																												
Portugal																												
Finland																												
Sweden																												
UK	31.9	32.8	32.6	33.3	32.0	27.1	24.8	25.2	27.0	25.9	26.0	27.8	27.7	29.7	29.5	31.2	29.4	29.5	30.5	31.9	29.1	24.7	22.6	20.5	20.2	21.5	22.4	
EU-6	16.2	15.3	15.6	18.4	17.0	15.9	15.8	16.1	16.0	15.9	16.3	17.1	17.2	17.6	17.9	18.3	18.1	18.0	18.4	19.1	18.2	16.8	16.6	16.1	15.8	15.4	15.9	
EU-9	16.2	15.3	15.6	18.4	17.0	15.9	15.8	16.1	16.0	15.9	16.3	17.1	17.2	17.6	17.9	18.3	18.1	18.0	18.4	19.1	18.2	16.8	16.6	16.1	15.8	15.4	15.9	
EU-12	16.2	15.3	15.6	18.4	17.0	15.9	15.8	16.1	16.0	15.9	16.3	17.1	17.2	17.6	17.9	18.3	18.1	18.0	18.4	19.1	18.2	16.8	16.6	16.1	15.8	15.4	15.9	
EU-15	16.2	15.3	15.6	18.4	17.0	15.9	15.8	16.1	16.0	15.9	16.3	17.1	17.2	17.6	17.9	18.3	18.1	18.0	18.4	19.1	18.2	16.8	16.6	16.1	15.8	15.4	15.9	
Europe	16.2	15.3	15.6	18.4	17.0	15.9	15.8	16.1	16.0	15.9	16.3	17.1	17.2	17.6	17.9	18.3	18.1	18.0	18.4	19.1	18.2	16.8	16.6	16.1	15.8	15.4	15.9	

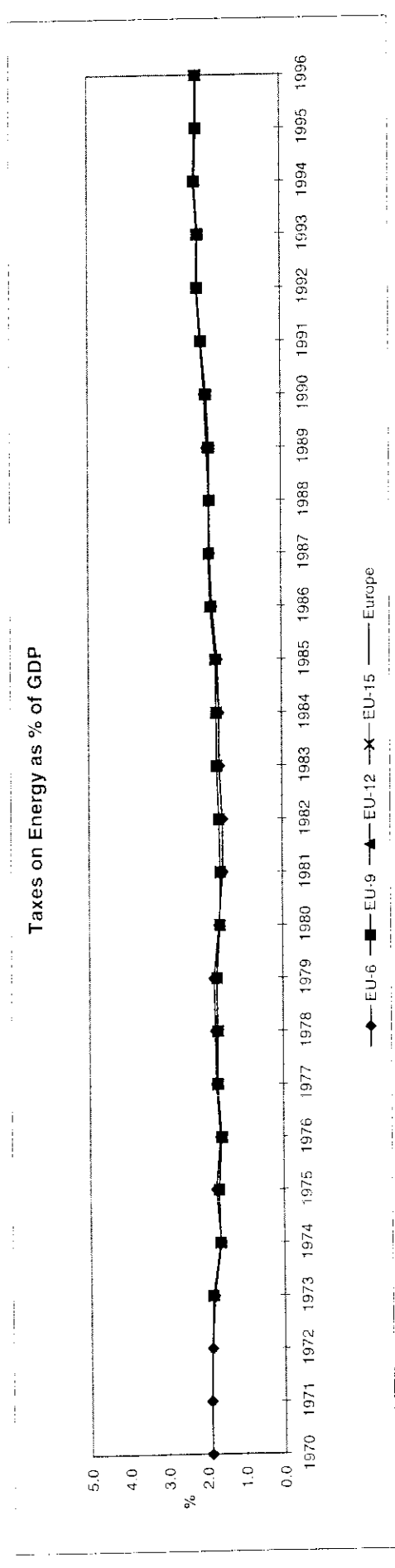
Taxes on Other Factors of Production (than Labour) as % of Total Taxation



(a) Partly estimated.

Table/Figure C 11: Taxes on Energy as % of GDP

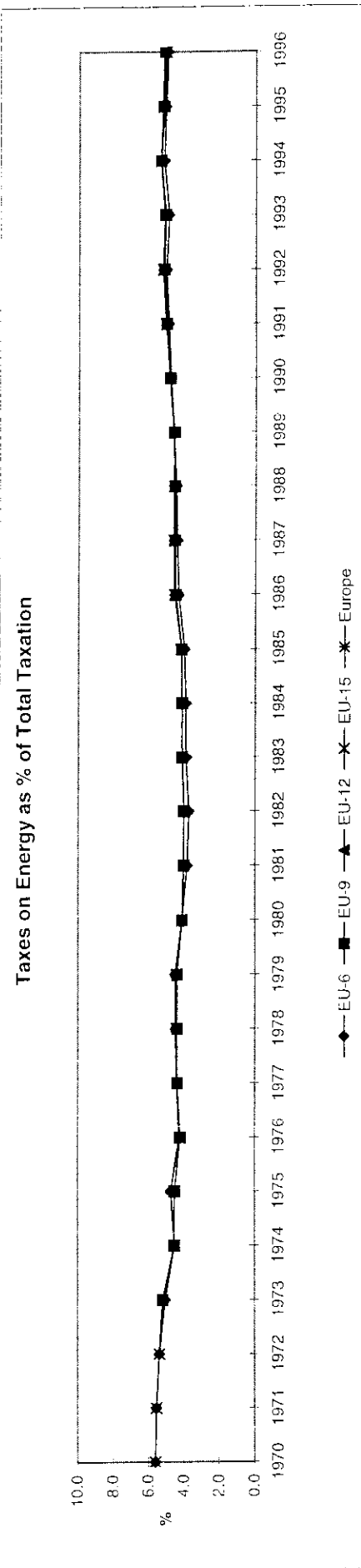
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	1.8	1.8	1.7	1.8	1.5	1.6	1.5	1.5	1.4	1.4	1.3	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.6	1.6	
Denmark	1.2	1.2	1.1	1.0	0.9	0.9	0.9	1.1	1.2	1.5	1.8	1.7	1.5	1.5	1.4	1.3	2.3	2.6	2.3	2.1	1.8	1.8	1.9	2.1	2.1	2.3	2.4	
Germany	1.7	1.7	1.7	1.8	1.6	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.7	1.7	1.8	2.0	1.9	2.1	2.0	1.9	
Greece ^(a)																1.9	3.4	2.5	2.1	1.2	1.6	1.3	2.6	1.5	1.5	1.5	1.5	
Spain																1.4	1.0	1.4	1.3	1.3	1.4	1.7	1.8	1.8	1.9	1.9	1.9	
France	1.8	1.7	1.7	1.6	1.5	1.4	1.3	1.5	1.7	2.0	1.8	1.6	1.6	1.6	1.7	2.0	2.0	2.0	2.0	2.0	2.0	1.9	1.9	1.8	1.9	2.1	2.0	
Ireland	2.9	2.7	2.4	2.1	2.0	2.4	2.7	2.5	2.3	2.1	2.8	2.9	2.6	2.6	2.4	2.4	2.4	2.4	2.4	2.3	2.2	2.1	2.1	2.0	1.9	1.9	1.8	
Italy	2.5	2.8	2.6	2.2	2.0	2.5	2.1	2.3	2.2	2.0	1.9	1.7	1.7	2.0	2.0	1.9	2.3	2.4	2.5	2.5	2.8	3.0	3.2	3.1	3.1	3.2	3.1	
Luxembourg	1.2	1.3	1.6	1.6	1.2	1.8	1.6	1.6	1.6	1.6	2.3	2.4	2.6	2.4	2.4	2.1	2.1	2.0	2.0	2.0	2.0	2.1	2.4	3.0	3.1	3.4	3.1	
Netherlands	1.4	1.3	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.0	0.9	0.9	1.0	1.0	0.9	1.0	1.1	1.1	1.1	1.0	1.1	1.1	1.2	1.5	1.5	1.5	
Austria											1.4	1.5	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.2	1.4	1.6
Portugal											2.4	2.4	2.5	2.7	2.8	2.4	3.5	2.9	2.8	2.6	2.7	3.0	3.0	3.0	2.9	2.8	2.9	3.0
Finland											1.8	1.8	1.8	1.6	1.7	1.7	1.4	0.9	1.0	1.0	1.0	1.2	1.4	1.5	1.9	2.0	2.2	2.3
Sweden											1.9	2.3	2.5	2.6	2.7	3.1	2.8	2.9	2.9	2.8	2.6	2.4	2.5	2.7	2.7	2.7	2.6	2.9
UK	2.6	2.4	2.3	2.2	1.8	1.4	1.5	1.6	1.4	1.4	1.4	1.8	1.9	1.9	2.0	1.9	2.0	1.9	1.9	1.9	1.7	1.9	2.1	2.1	2.2	2.3	2.2	
EU-6	1.9	1.9	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.8	1.9	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	
EU-9	1.9	1.9	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.7	1.8	1.6	1.5	1.5	1.6	1.6	1.6	1.8	1.8	1.8	1.9	2.0	2.1	2.2	2.1	2.2	2.2	
EU-12	1.8	1.6	1.7	1.6	1.7	1.6	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.8	1.9	1.9	1.9	1.9	2.0	2.1	2.2	2.1	2.2	2.2	
EU-15																1.8	1.9	1.8	1.8	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	
Europe	1.9	1.9	1.9	1.8	1.6	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.8	1.9	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	



(^a) Partly estimated.

Table/Figure C 12: Taxes on Energy as % of Total Taxation

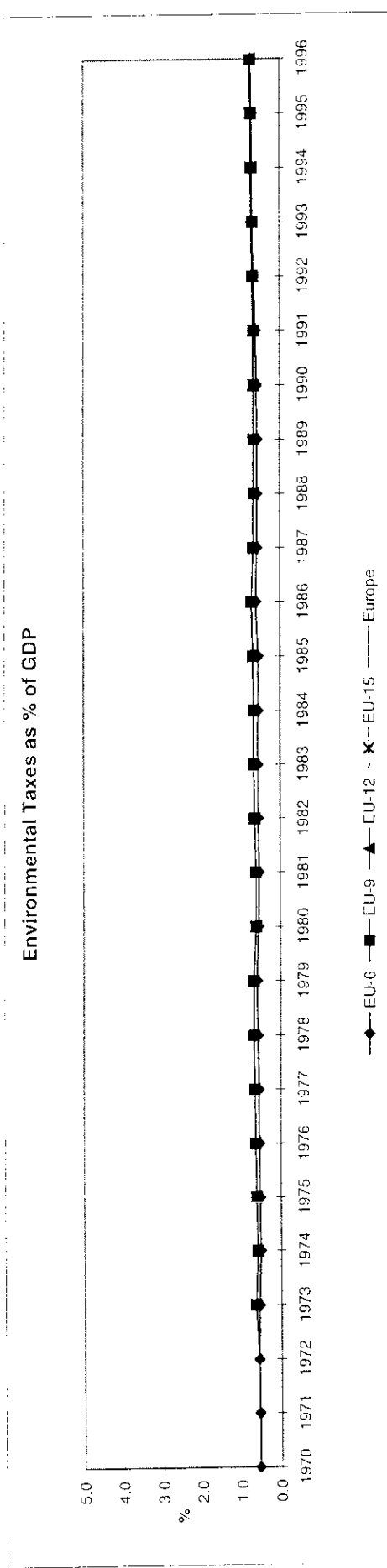
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	4.9	4.8	4.6	4.7	3.7	3.9	3.6	3.3	3.2	3.0	2.9	2.5	2.5	2.7	2.4	2.4	2.4	2.4	2.4	2.4	2.6	2.8	2.9	3.2	3.4	3.5	3.4	3.5
Denmark	3.1	2.7	2.5	2.4	2.0	2.1	2.1	2.6	2.8	3.3	3.9	3.7	3.4	3.2	2.9	2.7	4.5	5.1	4.4	4.0	3.6	3.6	3.8	4.1	3.9	4.3	4.6	
Germany (a)	4.8	4.5	4.7	4.6	4.1	4.4	4.2	4.1	4.1	4.1	3.8	3.8	3.8	3.7	3.6	3.5	3.6	3.6	3.7	4.2	4.2	4.5	4.7	4.6	4.9	4.8	4.6	
Greece (a)																9.0	14.8	10.7	9.9	4.2	5.6	4.6	8.6	5.0	4.6	4.6	4.6	
Spain																4.5	3.4	4.2	4.0	3.7	4.0	4.8	4.9	5.0	5.0	5.2	5.2	
France	5.1	5.0	4.8	4.7	4.2	3.8	3.5	4.0	4.5	4.9	4.3	3.8	3.7	3.7	3.7	4.4	4.6	4.6	4.6	4.5	4.3	4.3	4.2	4.4	4.7	4.5	4.4	
Ireland	9.2	8.3	7.7	6.7	6.2	7.5	7.7	7.4	7.3	6.5	8.0	8.1	6.8	6.7	6.1	6.1	6.4	6.3	6.0	6.2	6.0	5.8	5.6	5.2	5.2	5.2	5.3	
Italy	9.6	10.5	9.7	8.5	8.0	9.5	7.8	8.2	7.6	7.0	6.1	5.3	5.0	5.7	5.8	5.4	6.6	6.7	6.6	6.7	7.3	7.5	7.6	7.2	7.6	7.7	7.3	
Luxembourg	3.9	4.0	4.7	4.6	3.5	4.1	3.8	3.4	3.4	3.4	5.0	5.1	5.2	4.7	4.4	4.7	4.4	4.7	4.4	4.6	4.7	4.9	5.6	7.2	7.0	7.6	7.0	6.9
Netherlands	3.8	3.2	3.4	3.2	2.9	2.8	2.6	2.5	2.4	2.3	2.2	2.1	1.9	2.1	2.2	2.0	2.1	2.3	2.3	2.2	2.5	2.3	2.5	3.0	3.3	3.4	3.3	
Austria											3.3	3.5	3.4	3.3	3.0	2.9	2.8	2.8	2.8	2.8	2.7	2.6	2.9	2.8	2.8	3.1	3.6	
Portugal											9.3	9.0	8.9	8.7	9.2	8.3	11.2	9.6	9.0	8.2	8.4	9.0	8.4	8.5	8.0	8.1	8.0	
Finland											4.9	4.6	4.9	4.3	4.2	4.2	3.4	2.2	2.4	2.3	2.6	2.9	3.2	4.2	4.2	4.7	4.7	
Sweden											4.0	4.5	5.0	5.1	5.4	6.2	5.4	5.3	5.3	4.9	4.7	4.7	4.8	5.3	5.5	5.2	5.3	
UK	7.0	6.9	6.9	6.6	5.0	3.8	4.2	4.5	4.2	4.0	4.0	4.7	5.0	5.1	5.2	5.0	5.2	5.1	5.0	4.7	5.4	5.9	6.2	6.7	6.8	6.3	6.4	
EU-6	5.6	5.5	5.4	5.0	4.5	4.7	4.2	4.4	4.5	4.5	4.1	3.8	3.7	3.9	4.0	4.3	4.4	4.5	4.6	4.6	4.8	4.9	5.0	4.9	5.0	5.2	5.1	5.0
EU-9																												
EU-12																												
EU-15																												
Europe	5.6	5.5	5.4	5.2	4.5	4.5	4.2	4.4	4.4	4.4	4.1	4.0	4.0	4.1	4.1	4.1	4.1	4.6	4.6	4.6	4.6	4.8	5.1	5.2	5.1	5.4	5.2	5.1



(a) Partly estimated.

Table/Figure C 13: Environmental Taxes as % of GDP

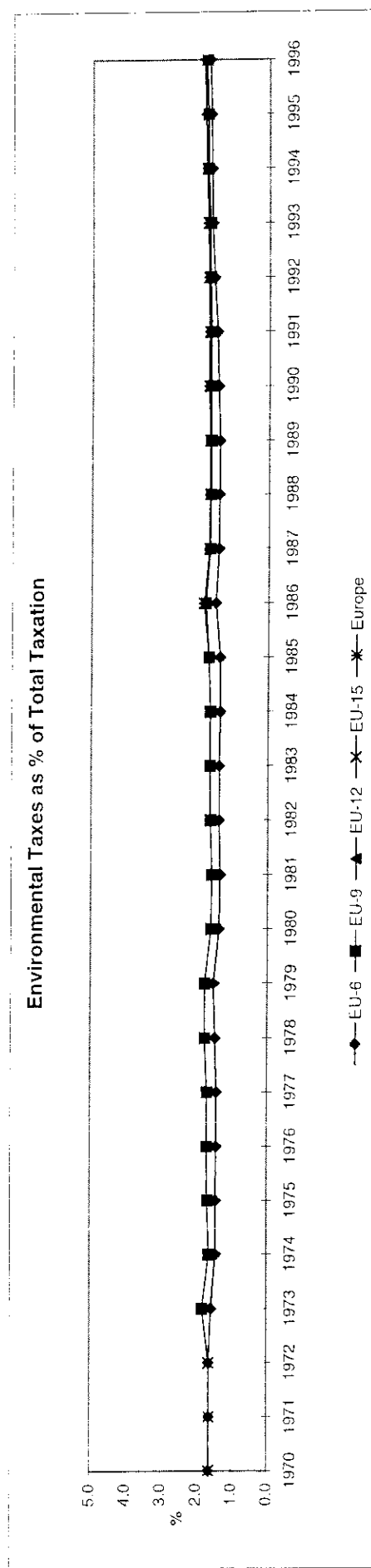
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6
Denmark	2.1	1.9	1.9	2.2	1.6	2.0	2.5	2.4	2.3	2.4	2.3	1.6	1.5	1.6	2.0	2.2	2.4	2.6	2.1	1.7	1.6	1.7	1.8	1.7	1.6	2.2	2.3	2.4
Germany	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.6
Greece ^(a)																1.0	1.0	0.6	0.5	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.4	0.4
Spain											0.5	0.4	0.4	0.4	0.4	0.3	0.9	0.8	0.6	0.7	0.7	0.9	0.9	1.0	1.0	1.0	1.0	1.0
France	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.6
Ireland	1.5	1.4	1.4	1.4	1.4	1.1	1.3	1.1	1.1	1.3	1.6	1.8	1.7	1.6	1.6	1.6	1.5	1.4	1.5	1.4	1.5	1.6	1.4	1.4	1.3	1.4	1.4	1.4
Italy	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Luxembourg	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2
Netherlands	1.1	1.2	1.2	1.3	1.2	1.2	1.2	1.5	1.5	1.7	1.6	1.6	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.0	2.1	2.3	2.4	2.4	2.4	2.6	2.9
Austria											0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.8	0.7	0.7	0.7	0.7
Portugal											0.7	0.8	0.8	0.9	0.7	0.7	0.7	0.7	0.7	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1
Finland											0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
Sweden											0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.8	0.7	0.7	0.6	0.6	0.4	0.4	0.4
UK	0.9	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.7	0.7	0.6	0.6	0.6	0.6
EU-6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
EU-9	0.5	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	0.5	0.5	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	0.6	0.6	0.7
EU-12											0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8
EU-15											0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8
Europe	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7



^(a) Partly estimated.

Table/Figure C 14: Environmental Taxes as % of Total Taxation

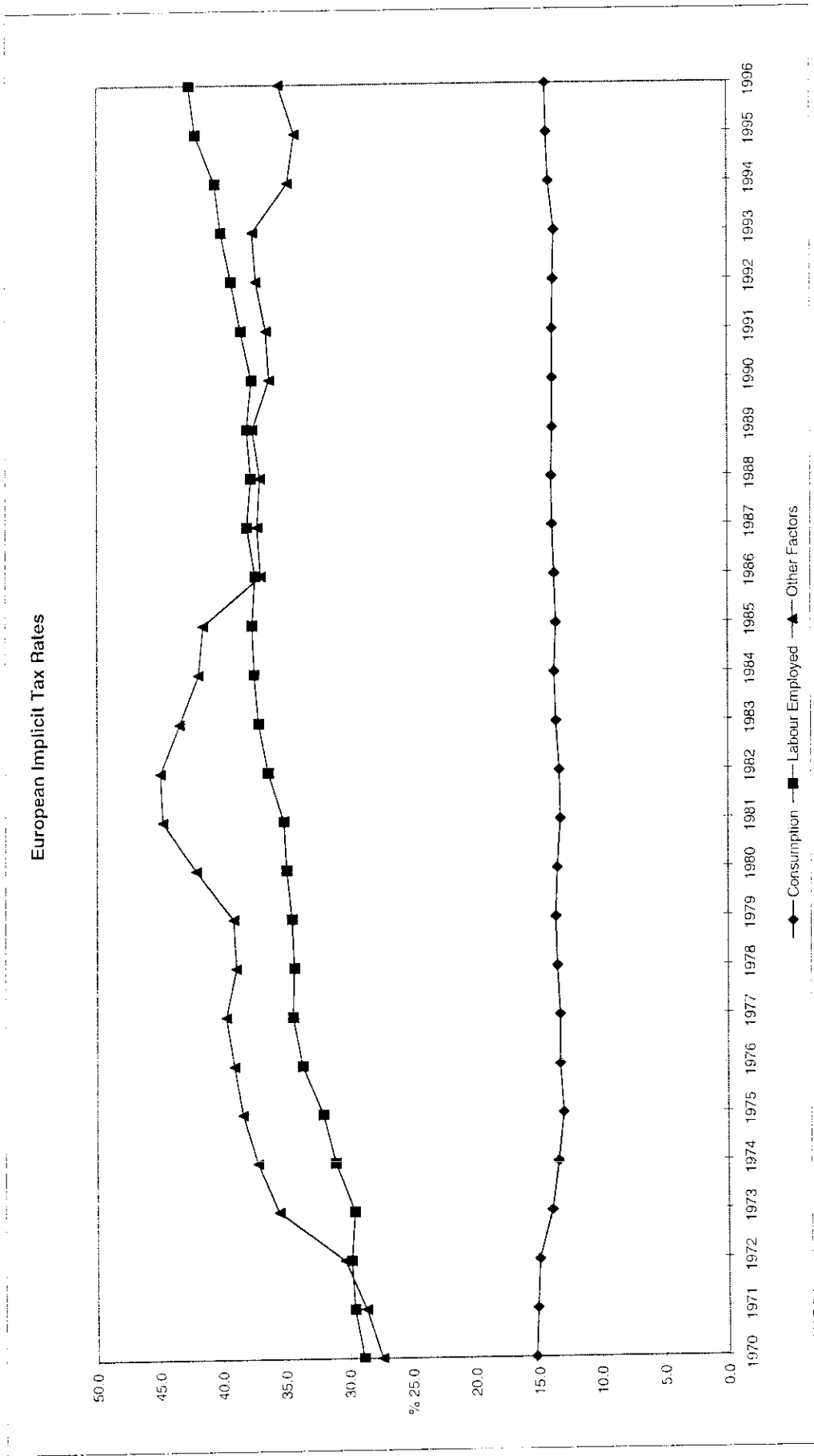
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	1.1	1.1	0.9	0.7	0.7	0.9	0.8	0.7	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.1	1.2	1.1	1.2	1.2		
Denmark	5.3	4.4	4.3	5.1	3.5	4.9	5.9	5.8	5.5	5.1	3.6	3.4	3.6	4.2	4.6	4.9	5.1	4.0	3.2	3.1	3.5	3.5	3.3	3.1	4.1	4.3	4.5		
Germany	2.1	2.0	2.1	1.9	1.8	1.8	1.7	1.7	1.7	1.8	1.5	1.5	1.5	1.5	1.5	1.4	1.6	1.5	1.4	1.4	1.3	1.4	1.5	1.6	1.5	1.5	1.5		
Greece ^(a)																4.7	4.3	2.6	2.5	1.7	1.8	2.1	1.4	1.4	1.4	1.3	1.3		
Spain											2.1	1.4	1.3	1.4	1.0	2.9	2.6	2.0	2.2	2.1	2.4	2.5	2.6	2.9	2.8	2.9	2.9		
France	0.9	0.9	0.9	1.0	0.7	0.9	1.0	0.9	1.0	1.0	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.2	1.2	1.2		
Ireland	4.7	4.4	4.5	4.5	4.3	3.5	3.8	3.4	3.3	4.3	4.7	5.0	4.5	4.0	3.9	4.2	4.0	3.6	3.7	4.4	4.5	3.9	3.8	3.7	3.9	4.0	4.1		
Italy	1.3	1.3	1.3	1.2	1.0	0.9	0.8	0.6	0.7	0.7	0.7	0.7	0.9	0.9	0.9	0.9	1.0	0.9	1.1	1.0	1.3	1.3	1.2	1.2	1.2	1.2	1.1		
Luxembourg	1.1	1.1	1.0	0.9	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.7	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.4	0.4	0.4		
Netherlands	3.0	3.0	3.1	3.0	2.8	2.7	2.9	3.4	3.4	3.6	3.4	3.5	3.8	3.8	3.9	3.9	4.2	4.0	3.9	4.2	4.4	4.3	4.9	5.0	5.3	5.7	6.4		
Austria											1.0	1.0	1.0	1.0	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.4	1.4	1.7	1.7	1.7	1.6		
Portugal											2.9	2.9	2.9	2.9	2.5	2.4	0.5	0.7	0.6	0.6	0.6	0.5	0.2	0.2	0.3	0.4	0.4		
Finland											0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	
Sweden											1.6	1.5	1.4	1.4	1.3	1.4	1.6	1.3	1.4	1.3	1.4	1.3	1.2	1.3	1.1	1.1	0.8	0.7	0.8
UK	2.3	2.3	2.2	2.4	2.1	2.2	2.2	2.3	2.6	2.4	2.1	2.1	2.2	2.3	2.3	2.4	2.4	2.3	2.3	2.4	2.3	2.4	2.3	2.1	1.9	1.7	1.6	1.7	
EU-6	1.6	1.6	1.6	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.4	1.3	1.4	1.4	1.4	1.4	1.5	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.6	1.7		
EU-9											1.8	1.6	1.6	1.6	1.6	1.6	1.7	1.8	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.7	1.8	
EU-12																													
EU-15																													
Europe	1.6	1.6	1.6	1.8	1.6	1.7	1.7	1.7	1.7	1.8	1.8	1.6	1.6	1.6	1.6	1.6	1.7	1.8	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.8		



(a) Partly estimated.

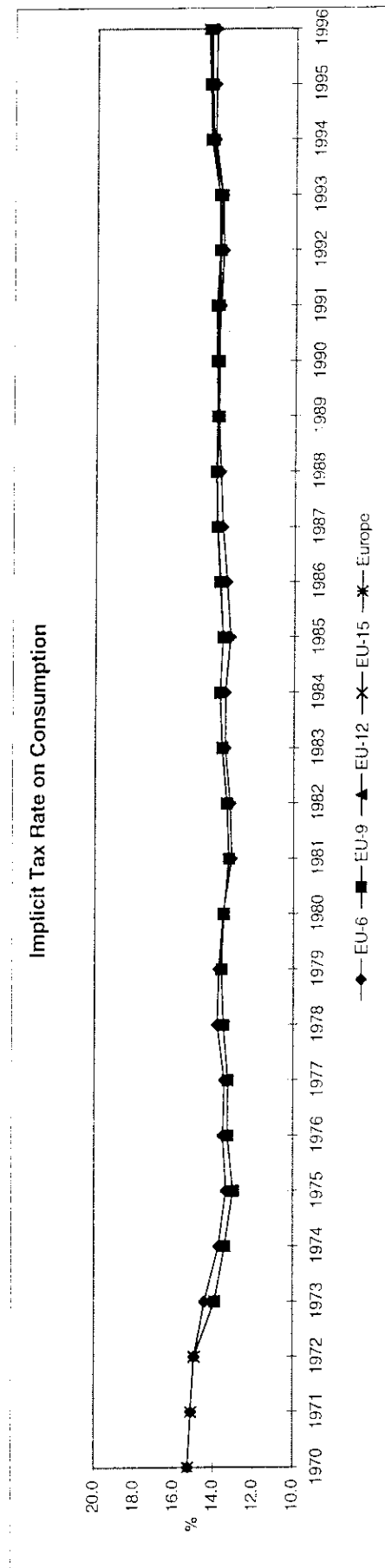
Table/Figure D 1: European Implicit Tax Rates

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Consumption	15.2	15.1	14.9	13.9	13.4	13.0	13.3	13.3	13.5	13.6	13.5	13.2	13.3	13.6	13.7	13.6	13.7	13.9	13.9	13.8	13.8	13.8	13.8	13.8	13.7	14.1	14.3	14.4
Labour Employed	28.9	29.6	29.9	29.6	31.1	32.1	33.7	34.4	34.3	34.5	34.9	35.2	36.4	37.1	37.5	37.6	37.4	38.0	37.7	38.1	37.7	38.5	39.3	40.1	40.6	42.1	42.6	
Other Factors	27.4	28.7	30.4	35.5	37.2	38.4	39.1	39.7	38.9	39.1	42.1	44.7	44.9	43.4	41.9	41.5	36.9	37.2	37.0	37.6	36.3	36.5	37.3	37.6	34.9	34.3	35.6	



Table/Figure D 2: Implicit Tax Rate on Consumption

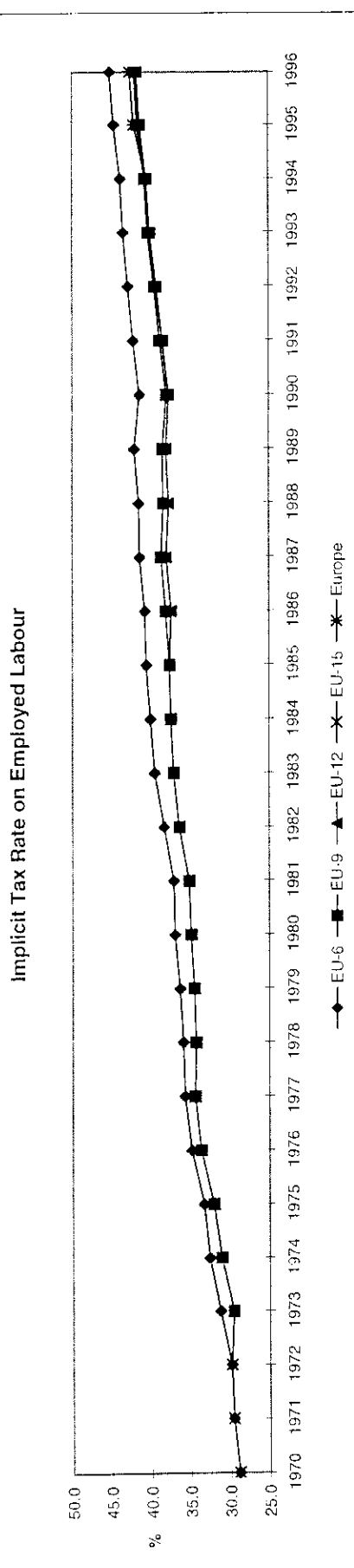
	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	
Belgium	16.2	15.9	14.8	14.3	14.3	13.4	14.4	14.3	14.3	14.1	13.3	13.3	13.4	13.6	13.2	12.9	12.7	13.1	13.3	13.4	13.4	13.4	13.3	13.3	13.3	13.8	13.5	13.7
Denmark	19.1	19.5	20.1	19.0	17.3	16.5	17.4	18.3	19.3	20.1	19.7	19.4	18.9	19.6	20.1	20.2	22.0	21.4	21.7	20.8	20.6	20.3	19.8	19.4	20.3	20.6	21.2	
Germany	14.5	14.6	14.8	14.2	13.0	13.1	12.7	12.8	13.5	13.5	13.3	13.1	12.9	13.3	13.2	12.6	12.9	13.1	12.9	13.3	13.5	13.3	13.4	13.7	14.3	13.9	13.7	
Greece ^(a)																13.1	15.9	19.0	18.0	16.3	16.5	16.6	17.6	16.9	16.6	16.6	16.6	
Spain											6.7	7.6	8.3	9.2	10.0	10.7	12.5	12.3	12.5	12.2	12.0	12.1	12.4	11.5	12.1	12.0	12.3	
France	17.6	17.4	17.5	16.7	16.5	15.5	16.0	15.0	15.4	16.0	15.7	15.0	15.2	15.1	15.1	15.3	15.2	15.3	15.4	15.2	15.0	14.3	13.9	13.6	14.0	14.3	14.6	
Ireland	19.1	18.8	18.5	18.9	17.2	17.4	19.8	18.9	18.1	16.4	17.3	18.3	20.9	22.0	22.4	21.4	20.4	20.0	20.4	20.4	19.7	18.8	18.6	18.2	19.1	19.6	18.9	
Italy	13.6	13.3	12.0	11.6	11.5	10.5	11.3	11.3	10.3	10.7	10.0	10.4	11.2	11.4	11.0	11.5	11.7	12.4	12.8	13.0	13.0	13.6	13.3	13.3	13.2	13.5	13.4	
Luxembourg	10.1	10.6	11.7	12.3	11.3	12.0	11.6	11.2	11.8	11.3	12.7	14.0	15.7	16.5	16.9	14.3	14.2	13.7	14.0	14.2	14.1	14.8	16.3	17.0	17.9	17.5	17.9	
Netherlands	13.5	13.6	14.2	14.0	13.0	12.9	13.5	14.6	14.4	14.1	13.8	13.5	13.7	13.7	14.6	14.5	15.1	15.5	15.8	15.0	15.0	14.8	14.9	14.9	15.1	15.1	15.4	
Austria											17.1	17.1	16.7	16.6	17.7	17.6	17.3	17.4	17.2	17.1	16.8	16.7	16.5	16.4	15.9	14.8	15.6	
Portugal											11.9	11.7	12.2	12.8	11.9	11.9	16.1	15.9	16.4	15.8	15.6	15.1	16.0	14.7	15.8	15.8	15.9	
Finland											18.3	18.5	18.1	17.9	19.0	18.8	19.2	19.2	20.8	21.6	20.7	19.0	18.4	18.4	18.7	18.4	19.0	
Sweden											14.2	14.6	14.3	15.1	15.9	16.5	16.4	17.0	16.9	17.2	17.5	17.3	15.7	16.1	16.0	14.8	16.1	
UK	13.0	12.1	11.2	10.8	11.2	10.8	11.0	11.2	10.7	11.8	12.4	12.9	13.0	13.2	13.6	13.8	13.8	13.8	13.8	13.6	13.2	13.0	13.9	13.7	13.6	14.1	14.5	14.6
EU-6	15.2	15.1	14.9	14.4	13.7	13.3	13.5	13.4	13.8	13.7	13.5	13.1	13.2	13.4	13.4	13.2	13.4	13.6	13.7	13.8	13.9	13.7	13.6	13.6	14.0	14.0	14.0	
EU-9	13.9	13.4	13.0	13.3	13.3	13.3	13.3	13.3	13.5	13.6	13.5	13.2	13.3	13.6	13.7	13.6	13.7	13.9	13.9	13.9	13.9	13.9	13.8	13.8	14.2	14.3	14.3	
EU-12																												
EU-15																												
Europe	15.2	15.1	14.9	13.9	13.4	13.0	13.3	13.3	13.3	13.5	13.6	13.5	13.2	13.3	13.6	13.7	13.6	13.7	13.9	13.9	13.8	13.8	13.8	13.7	14.1	14.3	14.4	



^(a) Partly estimated.

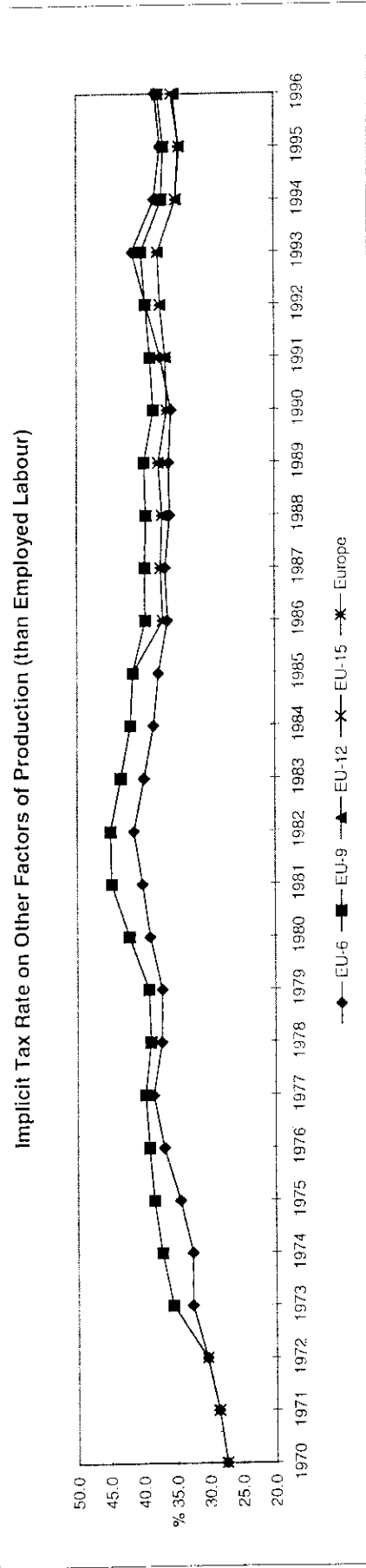
Table/Figure D 3: Implicit Tax Rate on Employed Labour

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996			
Belgium	31.3	31.5	32.2	33.2	33.8	36.6	35.9	37.6	38.4	38.9	37.7	37.5	39.8	40.4	42.2	43.4	43.3	44.0	43.4	43.1	43.3	42.9	43.7	44.3	44.8	44.9	44.8			
Denmark	34.7	38.8	39.4	38.3	41.1	35.6	36.0	35.4	35.9	36.5	37.5	38.6	39.2	41.5	42.2	44.2	43.3	43.3	43.8	44.3	44.3	43.8	44.8	45.5	46.9	48.3	47.1			
Germany	30.0	31.6	31.7	34.1	34.8	34.9	36.6	37.3	36.6	36.2	36.5	36.8	37.4	38.0	38.7	39.5	39.3	39.8	39.7	40.2	38.5	39.9	40.9	41.1	42.5	44.0	43.3			
Greece ^(a) ^(b)																11.1	11.7	11.3	11.6	34.2	34.3	38.3	38.7	42.9	44.9	44.9	44.9			
Spain																														
France	30.5	30.3	30.8	30.4	31.2	32.1	33.5	34.6	34.7	36.2	37.2	36.9	37.9	39.3	40.6	40.4	40.6	41.6	41.4	42.2	42.2	43.1	43.5	43.9	44.1	44.4	44.9			
Ireland	16.1	17.9	18.0	18.8	19.2	20.7	23.5	23.0	22.1	21.5	23.4	24.4	26.5	28.3	30.4	30.3	30.7	32.1	34.1	30.9	30.8	30.9	30.8	31.4	31.3	29.8	29.1			
Italy	21.6	21.3	20.8	21.2	24.6	26.7	28.3	29.0	31.2	31.5	33.4	34.4	36.4	37.9	37.3	38.6	39.9	40.5	41.4	42.7	42.5	42.4	43.0	45.2	44.3	45.7	50.1			
Luxembourg	28.2	29.3	29.3	30.9	31.0	32.2	33.3	33.7	33.9	33.5	33.9	33.3	32.9	33.7	34.4	32.9	32.9	31.4	30.8	30.3	30.4	29.0	29.0	29.7	29.6	29.6	30.2			
Netherlands	34.2	36.3	37.8	40.4	42.0	42.1	43.0	43.0	43.8	44.9	45.4	46.5	48.3	51.8	51.2	50.9	49.7	50.8	51.2	49.9	49.7	53.0	52.3	52.5	50.2	48.9	46.7			
Austria																														
Portugal																														
Finland																														
Sweden																														
UK	24.5	23.3	22.0	21.4	23.5	26.7	28.3	28.4	26.9	26.7	27.2	28.2	29.2	27.8	27.3	26.2	26.6	26.5	26.0	24.7	24.4	24.7	24.6	25.2	26.1	26.8	27.3			
EU-6	28.9	29.6	29.9	31.3	32.6	33.3	34.9	35.7	35.9	36.3	37.0	37.1	38.3	39.5	40.1	40.6	40.8	41.4	41.5	42.1	41.4	42.2	42.9	43.5	43.8	44.7	45.2			
EU-9	29.6	31.1	32.1	33.7	34.4	34.3	34.5	34.9	35.2	36.4	37.1	37.5	37.6	38.1	38.7	38.4	38.5	38.0	38.9	39.6	40.3	40.8	41.7	42.0						
EU-12																														
EU-15																														
Europe	28.9	29.6	29.9	29.6	31.1	32.1	33.7	34.4	34.3	34.5	34.9	35.2	36.4	37.1	37.5	37.6	37.4	37.6	38.0	37.7	38.1	37.7	38.5	39.3	40.1	40.6	41.4	41.8		
																													42.1	42.6

^(a) Partly estimated.^(b) Social contributions only included from 1989 onwards.

Table/Figure D 4: Implicit Tax Rate Other Factors of Production (than Employed Labour)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996		
Belgium	25.3	27.3	28.2	29.9	32.3	36.7	36.4	38.7	40.4	41.7	39.0	41.0	42.5	40.7	40.8	39.2	38.6	38.8	36.9	33.5	34.2	33.9	33.6	34.7	36.8	37.5	38.6		
Denmark	21.5	22.9	20.0	21.9	26.0	27.0	26.7	29.3	31.4	33.4	37.1	32.2	25.2	28.2	33.7	35.9	45.2	51.9	50.1	45.0	36.4	34.7	34.6	39.0	34.6	33.7	35.8		
Germany	36.0	37.6	39.7	44.5	48.2	48.9	50.2	53.3	50.6	50.3	53.2	53.4	53.3	47.3	45.9	46.1	43.4	42.8	41.7	42.5	38.3	41.0	42.1	43.7	39.8	36.8	36.1		
Greece ^(a)																15.4	16.0	11.8	9.6	10.0	10.5	9.9	9.8	9.2	9.7	9.7	9.7		
Spain											17.0	17.1	15.8	18.0	17.0	20.2	20.3	24.6	25.1	29.5	28.7	27.8	30.1	28.1	25.6	23.8	24.0		
France	25.2	24.1	24.9	28.2	28.7	34.9	38.9	38.4	37.1	39.5	46.7	49.4	51.0	50.8	51.7	50.1	47.0	46.7	45.6	44.4	45.6	46.0	44.1	44.8	44.0	45.1	47.6		
Ireland	28.9	31.6	27.9	25.6	29.4	23.6	25.9	21.6	18.8	21.7	29.2	28.5	26.7	26.8	24.5	22.6	22.0	22.0	21.2	19.5	19.9	22.0	23.5	23.7	25.3	21.7	21.4		
Italy	17.9	19.8	22.9	20.6	15.9	13.4	16.8	17.7	17.9	17.2	18.9	21.5	25.2	27.2	25.4	23.7	23.1	24.2	23.7	25.8	27.2	29.2	29.2	35.7	38.7	32.6	32.0	33.1	
Luxembourg	32.5	39.8	37.1	38.0	39.1	50.4	41.4	51.9	53.6	47.1	43.5	39.4	31.3	33.5	31.3	34.4	31.2	35.7	34.5	33.9	32.3	29.5	30.6	42.2	47.3	49.0	49.8		
Netherlands	34.6	38.4	37.2	36.6	36.3	41.8	35.5	38.8	38.4	38.9	39.2	36.9	36.1	32.6	28.4	28.8	30.8	34.6	35.8	31.0	30.7	32.9	32.8	36.7	33.9	33.4	37.0		
Austria											38.0	40.9	36.6	33.2	35.9	37.7	36.6	36.6	35.6	37.5	36.3	37.1	40.2	41.6	37.0	38.1	38.9		
Portugal											18.3	20.9	22.8	25.3	24.5	24.0	17.8	16.3	18.1	15.5	15.6	17.2	17.7	14.9	15.8	17.3	18.0		
Finland											11.5	15.1	14.4	14.6	14.8	16.1	17.3	15.5	16.4	16.9	22.0	30.1	29.9	19.9	18.5	20.2	24.1		
Sweden											32.8	33.4	30.2	33.2	31.1	33.8	38.3	45.6	45.0	51.9	58.3	47.5	42.5	40.5	34.9	32.5	47.4		
UK	67.6	63.1	58.5	57.6	76.9	74.7	61.1	51.4	53.1	54.3	62.4	72.9	65.9	63.6	62.0	62.5	61.4	57.8	59.4	61.7	57.1	51.0	42.0	33.7	31.8	35.3	36.8		
EU-6	27.4	28.7	30.4	32.6	32.6	34.4	36.8	38.4	37.2	37.1	38.9	40.1	41.4	39.8	38.4	37.6	36.2	36.6	35.8	36.0	35.6	37.2	39.4	41.5	38.2	37.3	38.1		
EU-9				35.5	37.2	38.4	39.1	39.7	38.9	39.1	42.1	44.7	44.9	43.4	41.9	41.5	39.6	39.6	39.5	39.8	38.3	38.8	39.5	40.1	37.0	36.7	37.6		
EU-12																													
EU-15																													
Europe	27.4	28.7	30.4	35.5	37.2	38.4	39.1	39.7	38.9	39.1	42.1	44.7	44.9	43.4	41.9	41.5	36.9	37.2	37.0	37.6	36.3	36.5	37.3	37.6	34.9	34.5	35.2		
																												34.3	35.6



(a) Partly estimated.

Table E 1: Gross Domestic Product (Mio ECU)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Belgium	24693	27170	31308	36715	44328	49840	59745	68128	74573	79392	86388	88501	88605	92284
Denmark	15473	16913	19351	23309	26673	30362	37152	40741	44359	48126	47754	51472	56942	63029
Germany	180495	205655	230127	279956	319061	336667	397983	451718	502162	552950	583169	610553	668391	734868
Greece											35198	40193	47416	47400
Spain											153404	167484	184967	178270
France	139761	153182	174636	206636	227243	275958	318166	342094	380253	425588	478500	523980	563820	591734
Ireland	3804	4324	4984	5377	5860	6771	7486	8725	10178	11826	13847	16438	19406	20671
Italy	105077	112761	121893	134831	157253	171195	187694	211275	232360	270393	324019	364992	409528	467884
Luxembourg	1077	1102	1281	1607	2018	1904	2312	2509	2801	3041	3274	3431	3551	3844
Netherlands	33637	38254	43883	52840	64082	71576	87200	99593	109140	116394	123785	129076	142721	152668
Austria											56551	61063	69535	77487
Portugal								16437	16253	17133	20790	25185	27172	26688
Finland											37001	45204	51747	54890
Sweden											90300	103234	103529	104427
United Kingdom	121999	134357	143622	147469	164203	188561	201087	222819	253262	306088	386362	459714	496456	517056
EU-6	484741	538123	603127	712585	813985	907139	1053100	1175317	1301289	1447757	1599135	1720534	1876616	2043282
EU-9				888741	1010721	1132833	1298825	1447602	1609087	1813798	2047097	2248158	2449419	2644037
Belgium	99408	107718	116131	123548	130933	142077	154387	162627	173639	183082	195739	208954	211331	
Denmark	69390	76704	83988	88768	90106	93395	99635	102565	107494	112997	120017	129378	134733	
Germany	782303	818921	905131	960874	1010837	1074531	1182209	1391484	1523826	1633813	1729357	1846351	1854635	
Greece	51765	52250	48029	48124	54716	60921	65255	72066	75968	78698	83095	87760	96858	
Spain	203459	220272	237056	255847	293866	347709	389737	430459	449265	411998	410722	430877	460857	
France	634768	691703	745511	770180	814781	876921	940754	970875	1020094	1063435	1119249	1169074	1204719	
Ireland	22600	24875	26609	27178	29515	32907	35851	37380	40271	41396	45441	49360	55694	
Italy	523253	559452	614475	657406	709036	789133	861154	931081	941695	841989	855673	831409	956372	
Luxembourg	4262	5042	5725	6017	6630	7543	8149	8820	9754	10978	12297	13222	13369	
Netherlands	160778	169470	182373	188863	196026	207664	223410	234779	248855	267312	284612	304148	312021	
Austria	82556	87522	96165	102541	107347	115081	125588	134837	144706	156002	165413	177081	180254	
Portugal	27937	31105	34412	36456	41655	48279	54415	63350	73028	71472	74297	80000	84983	
Finland	64478	70646	71288	76375	87859	103112	106166	98132	82104	72040	82541	96323	98621	
Sweden	122460	132887	135407	140027	154302	174382	181747	194290	192116	159106	167808	177560	198268	
United Kingdom	549996	604730	571269	598791	707008	763760	769609	818686	809340	806006	858909	846411	908407	
EU-6	2204772	2352307	2569346	2706888	2868242	3097869	3370064	3699667	3917861	4000610	4196929	4373158	4552447	
EU-9	2846759	3058616	3251212	3421625	3694871	3987931	4275158	4658298	4874966	4961009	5221296	5398307	5651281	
EU-12														3570710 3762052 4085107 4444841 4784564 5224174 5473227 5523177 5789410 5996944 6293979
EU-15														6447908 6771122

Table E 2: Exchange Rates (National Currency/ECU)

	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983
Belgium	51.11	50.87	49.36	47.80	45.91	45.57	43.17	40.88	40.06	40.17	40.60	41.30	44.71	45.44
Denmark	7.67	7.75	7.79	7.42	7.19	7.12	6.76	6.86	7.02	7.21	7.83	7.92	8.16	8.13
Germany	3.74	3.65	3.58	3.28	3.09	3.05	2.82	2.65	2.56	2.51	2.52	2.51	2.38	2.27
Greece	30.67	31.43	33.65	36.95	35.78	39.99	40.88	42.16	46.80	50.76	59.42	61.62	65.34	78.09
Spain	71.36	72.57	72.00	71.81	68.84	70.27	74.74	86.82	97.42	91.97	99.70	102.68	107.56	127.50
France	5.68	5.77	5.66	5.47	5.67	5.32	5.34	5.61	5.74	5.83	5.87	6.04	6.43	6.77
Ireland	0.43	0.43	0.45	0.50	0.51	0.56	0.62	0.65	0.66	0.67	0.68	0.69	0.69	0.71
Italy	638.90	647.40	654.30	716.50	791.70	809.50	930.20	1006.80	1080.20	1138.40	1189.20	1263.20	1323.80	1349.90
Luxembourg	51.11	50.87	49.36	47.80	45.91	45.57	43.17	40.88	40.06	40.17	40.60	41.30	44.71	45.44
Netherlands	3.70	3.66	3.60	3.43	3.17	3.13	2.96	2.80	2.75	2.75	2.76	2.78	2.61	2.54
Austria	-	-	-	-	-	-	-	-	-	-	17.97	17.72	16.70	15.97
Portugal	-	-	-	-	-	-	-	-	-	-	69.55	68.49	78.01	98.69
Finland	-	-	-	-	-	-	-	-	-	-	5.17	4.79	4.71	4.95
Sweden	-	-	-	-	-	-	-	-	-	-	5.88	5.63	6.14	6.82
United Kingdom	0.43	0.43	0.45	0.50	0.51	0.56	0.62	0.65	0.66	0.65	0.60	0.55	0.56	0.59

	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Belgium	45.44	44.91	43.80	43.04	43.43	43.38	42.43	42.22	41.59	40.47	39.66	39.54	38.56
Denmark	8.15	8.02	7.94	7.88	7.95	8.05	7.86	7.91	7.81	7.59	7.54	7.33	7.27
Germany	2.24	2.23	2.13	2.07	2.07	2.07	2.05	2.05	2.02	1.94	1.92	1.87	1.88
Greece	88.42	105.74	137.42	156.27	167.58	178.84	201.41	225.22	247.03	268.57	288.03	303.06	320.37
Spain	126.57	129.13	137.46	142.16	137.60	130.41	129.41	128.47	132.53	149.12	158.92	163.11	161.18
France	6.87	6.80	6.80	6.93	7.04	7.02	6.91	6.97	6.85	6.63	6.58	6.52	6.47
Ireland	0.73	0.72	0.73	0.78	0.78	0.78	0.77	0.77	0.76	0.80	0.79	0.82	0.82
Italy	1381.40	1448.00	1461.90	1494.90	1537.30	1510.50	1522.00	1533.20	1595.50	1841.20	1915.10	2134.30	2142.90
Luxembourg	45.44	44.91	43.80	43.04	43.43	43.38	42.43	42.22	41.59	40.47	39.66	38.54	38.56
Netherlands	2.52	2.51	2.40	2.33	2.33	2.34	2.31	2.31	2.27	2.18	2.16	2.10	2.10
Austria	15.74	15.64	14.96	14.57	14.59	14.57	14.44	14.43	14.22	13.62	13.54	13.18	13.20
Portugal	115.68	130.25	147.09	162.62	170.06	173.41	181.11	178.61	174.71	188.37	196.90	196.09	196.72
Finland	4.72	4.69	4.98	5.07	4.94	4.72	4.85	5.00	5.81	6.70	6.19	5.71	5.83
Sweden	6.51	6.52	7.00	7.31	7.24	7.10	7.52	7.48	7.53	9.12	9.16	9.34	8.82
United Kingdom	0.59	0.59	0.67	0.70	0.66	0.67	0.71	0.70	0.74	0.78	0.78	0.83	0.85

Table E 3: Weights used to calculate European Averages

	Europe 6 (1970)				Europe 9 (1973)					
	GDP	C	Salaries	NOS	Taxation	GDP	C	Salaries	NOS	Taxation
Belgium	5.09	5.13	5.05	5.35	5.49	4.13	4.19	4.14	4.66	4.49
Denmark	-	-	-	-	-	2.62	2.68	2.60	2.23	3.15
Germany	37.24	37.44	39.32	33.10	39.67	31.50	30.66	32.67	28.44	35.12
Greece	-	-	-	-	-	-	-	-	-	-
Spain	-	-	-	-	-	-	-	-	-	-
France	28.83	28.77	28.23	29.00	30.19	23.25	22.58	21.67	25.54	23.08
Ireland	-	-	-	-	-	0.61	0.65	0.58	0.65	0.54
Italy	21.68	21.60	19.57	26.20	16.73	15.17	15.37	13.71	19.73	11.05
Luxembourg	0.22	0.19	0.21	0.24	0.21	0.18	0.15	0.16	0.19	0.18
Netherlands	6.94	6.86	7.61	6.12	7.73	5.95	5.69	6.19	5.65	6.96
Austria	-	-	-	-	-	-	-	-	-	-
Portugal	-	-	-	-	-	-	-	-	-	-
Finland	-	-	-	-	-	-	-	-	-	-
Sweden	-	-	-	-	-	-	-	-	-	-
United Kingdom	-	-	-	-	-	16.59	18.03	18.28	12.91	15.43
Europe	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

	Europe 12 (1986)				Europe 15 (1995)					
	GDP	C	Salaries	NOS	Taxation	GDP	C	Salaries	NOS	Taxation
Belgium	3.25	3.41	3.42	3.54	3.81	3.24	3.20	3.31	3.58	3.64
Denmark	2.35	2.37	2.42	1.46	3.01	2.01	2.00	2.14	1.36	2.56
Germany	25.35	24.34	27.18	21.39	26.07	28.63	28.09	30.59	24.31	29.60
Greece	1.35	1.21	0.87	2.63	0.78	1.36	1.30	0.88	2.54	0.00
Spain	6.64	6.62	5.80	8.79	5.15	6.68	6.72	6.04	9.07	5.67
France	20.88	21.15	21.45	17.87	23.09	18.13	18.41	18.56	16.07	19.69
Ireland	0.75	0.76	0.75	0.81	0.72	0.77	0.67	0.68	1.02	0.64
Italy	17.21	17.04	14.88	24.85	15.29	12.89	12.73	10.39	18.39	12.80
Luxembourg	0.16	0.15	0.17	0.12	0.18	0.21	0.18	0.22	0.13	0.22
Netherlands	5.11	4.89	5.19	5.38	5.89	4.72	4.45	4.73	4.91	5.16
Austria	-	-	-	-	-	2.75	2.67	2.84	2.31	2.87
Portugal	0.96	0.97	0.81	1.53	0.75	1.24	1.31	1.06	1.52	1.08
Finland	-	-	-	-	-	1.49	1.45	1.50	1.31	1.68
Sweden	-	-	-	-	-	2.75	2.73	3.05	2.18	3.33
United Kingdom	16.00	17.09	17.06	11.63	15.26	13.13	14.12	14.01	11.28	11.07
Europe	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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- 7 Handel, tjänster och transport (orange)
- 8 Miljö (turkos)
- 9 Forskning och utveckling (brun)

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- A Årsböcker och årlig statistik
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- 5 Land- und Forstwirtschaft, Fischerei (grün)
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