



2013 edition of the 'Taxation Trends' report

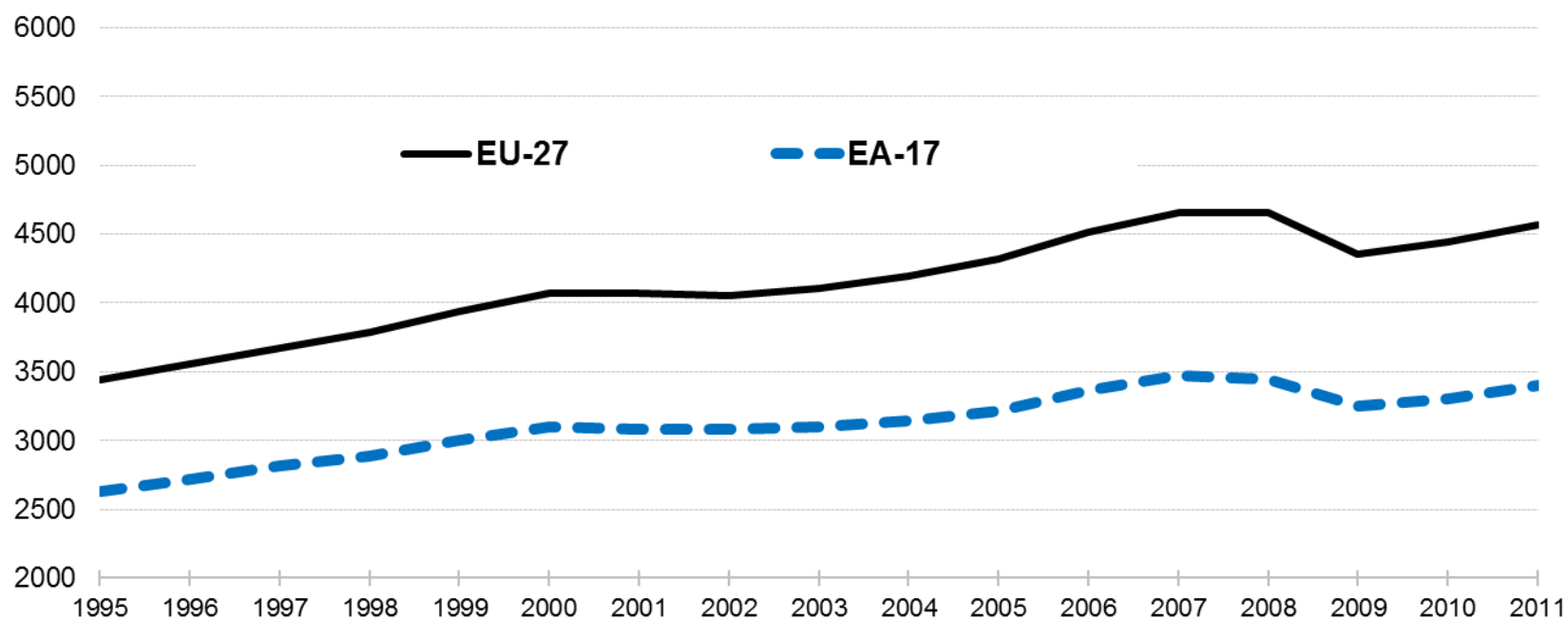
Philip Kermode

**Director, *Direct taxation, Tax coordination, Economic analysis
and Evaluation***

DG TAXUD

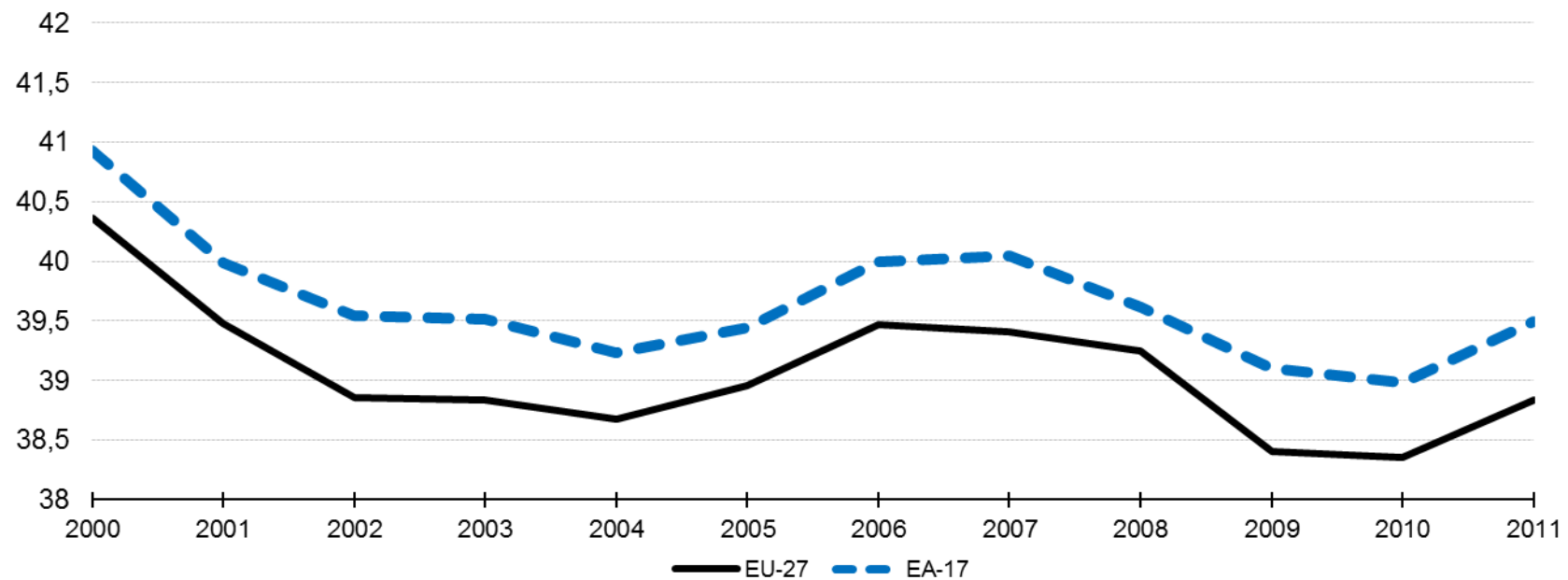
Tax revenues are increasing ... in absolute terms at constant prices

Total tax revenues (billion euros in 2005 prices)



Tax revenues are increasing ... in relation to GDP

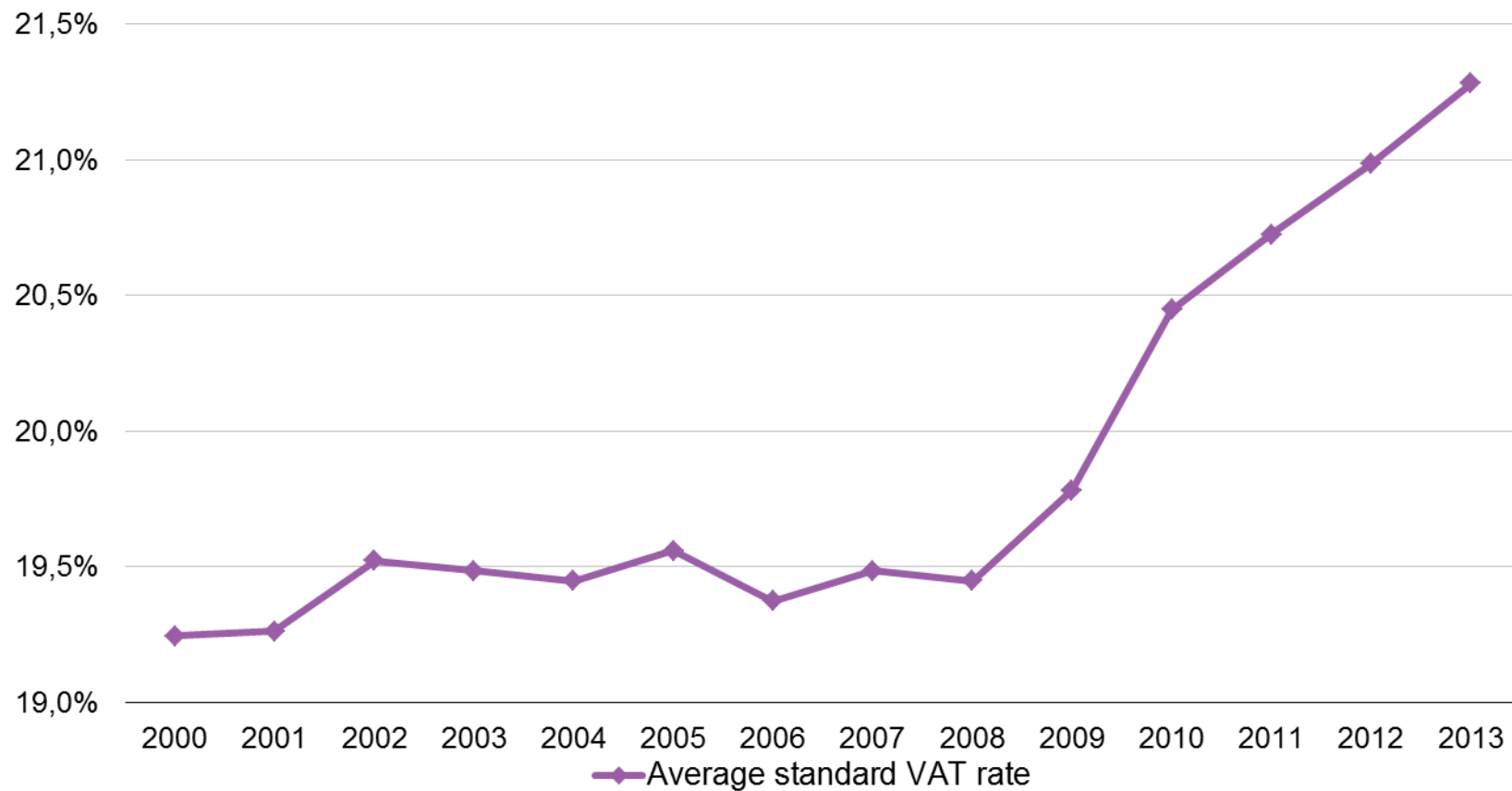
Total tax revenues as % of GDP



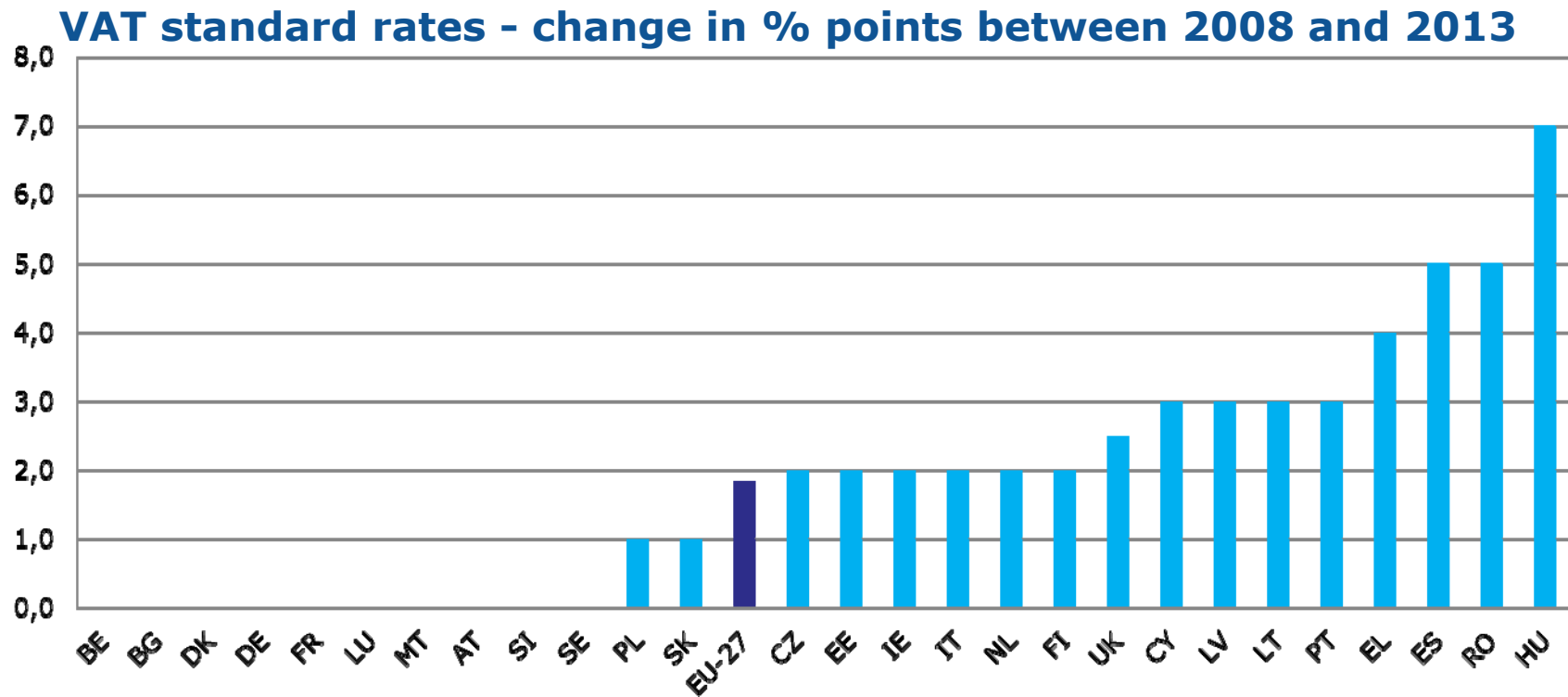


European
Commission

VAT standard rates continue to rise



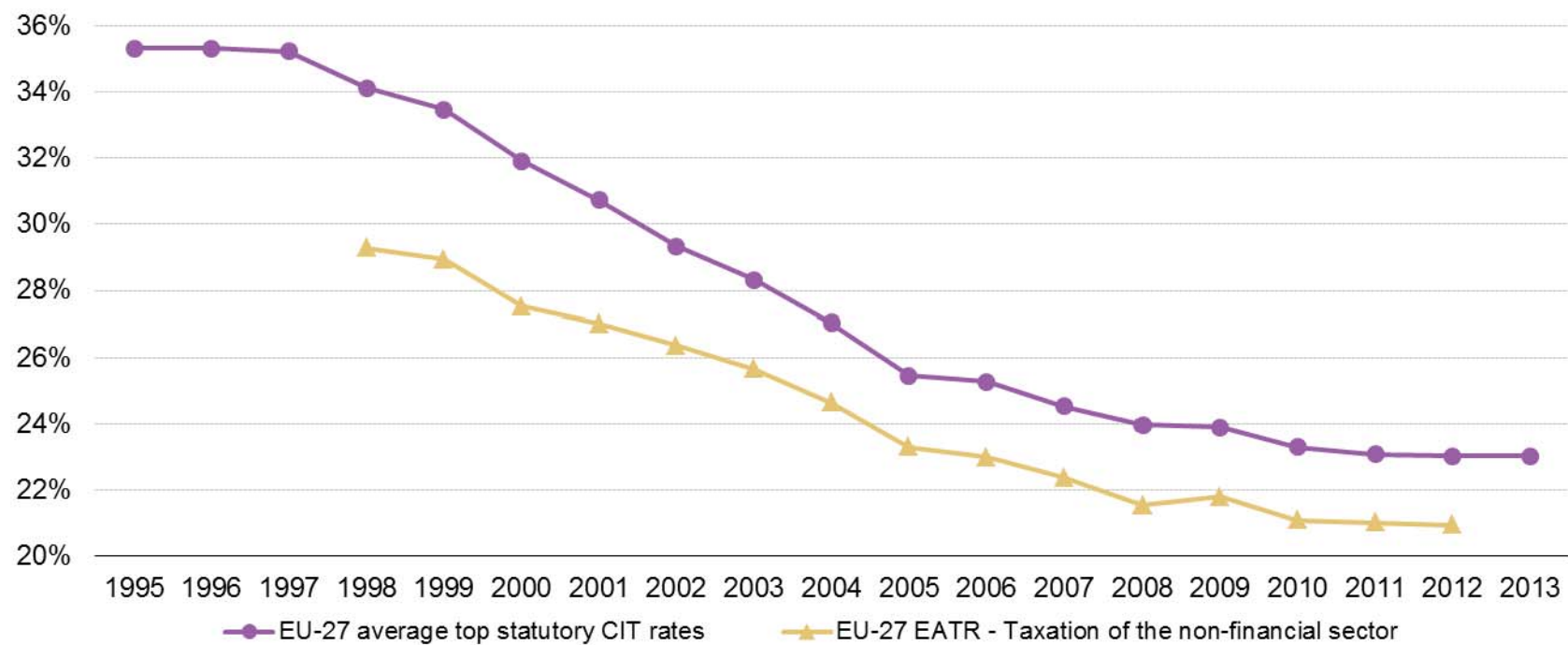
17 Member States have raised VAT standard rates since 2008





European
Commission

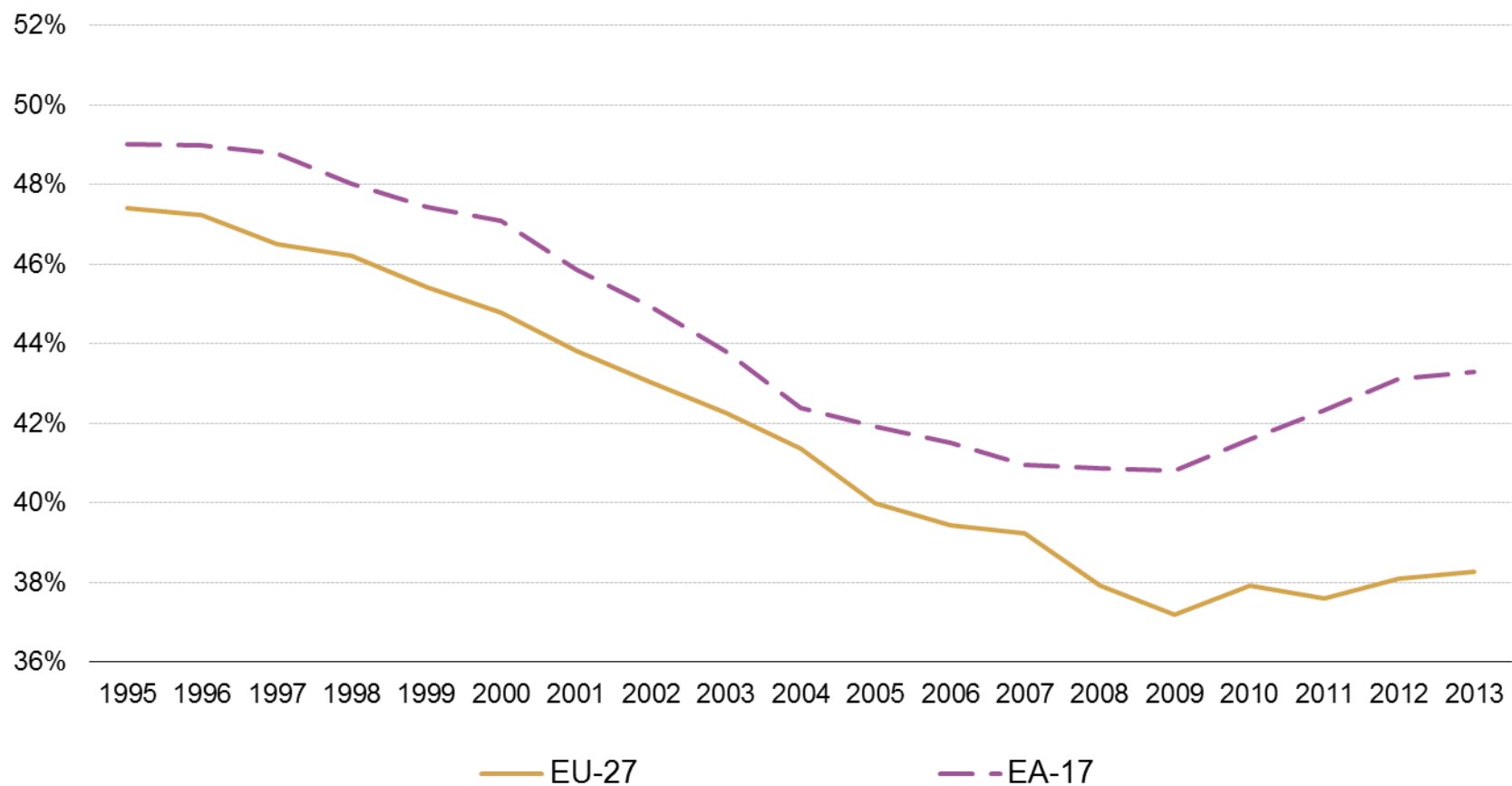
The steep drop in corporate tax rates has levelled off





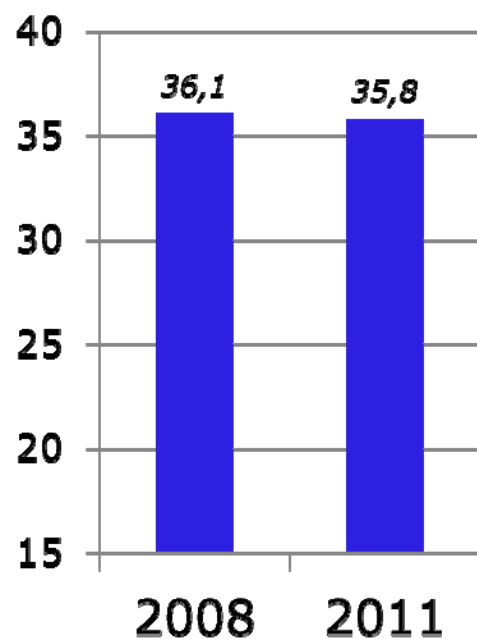
European
Commission

Top personal income tax rates are at their highest level since 2008

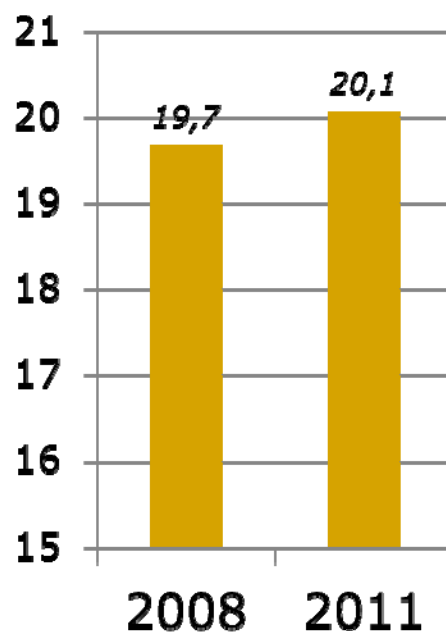


Shifting taxes away from labour?

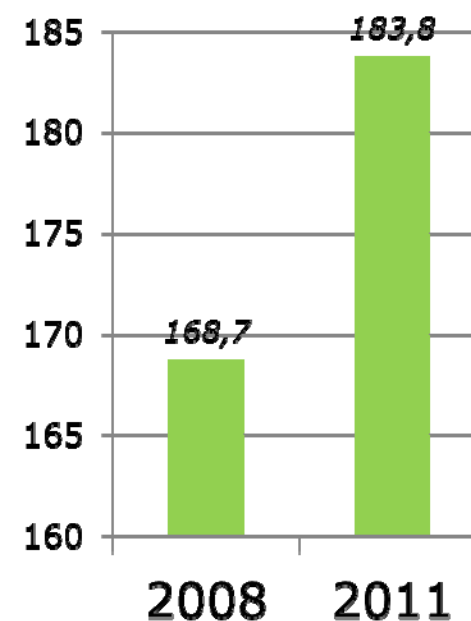
ITR on Labour
-0.8%



ITR on Consumption
+1.8%



Tax revenue per unit
of energy used
+8.9%



Main messages

Revenues

- After the sharp decline in 2009, figures for 2011 show tax revenues have started to rise again

Rates

- VAT rates have increased strongly over the last four years*
- Top personal income tax rates have risen to pre-crisis levels*
- Corporate income tax rates have levelled off*

Tax shift

- Growth-friendly taxation: Increase in consumption taxes, small drop in labour taxes





Additional information

The full report with the main results are available at the following address:

<http://ec.europa.eu/taxtrends>

Thank you!

