

Sweden

Table SE.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	22.1	22.4	22.5	22.1	21.7	22.0	22.0	21.7	21.6	22.5	22.4	22.4	22.2	1	105.1
VAT	8.5	8.7	9.0	9.0	8.9	8.8	8.8	8.9	8.9	9.2	9.2	9.2	9.2	6	43.6
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	19	0.6
Taxes on products, except VAT and import duties	3.2	3.2	3.4	3.2	3.0	3.0	2.9	2.7	2.7	2.7	2.6	2.7	2.5	20	11.9
Other taxes on production	10.2	10.4	10.1	9.7	9.7	10.1	10.1	10.0	9.9	10.5	10.4	10.4	10.3	1	49.0
Direct taxes	20.2	18.8	18.4	18.1	17.5	17.4	17.7	17.8	18.3	18.9	19.0	18.6	18.0	2	85.6
Personal income taxes	16.2	15.8	15.3	14.6	14.1	14.5	14.7	14.7	14.9	15.6	15.6	15.2	14.7	2	69.5
Corporate income taxes	3.6	2.6	2.6	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.0	11	14.2
Other	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	21	1.9
Social contributions	2.6	2.7	2.8	2.6	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.8	26	13.1
Employers'	2.6	2.6	2.7	2.6	2.6	2.7	2.7	2.7	2.6	2.7	2.7	2.7	2.7	22	12.8
Households'	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.3
Less: capital transfers (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	44.9	44.0	43.7	42.9	42.0	42.1	42.5	42.2	42.6	44.1	44.1	43.8	43.0	4	203.7
B. Structure by level of government															
as % of total taxation															
Central government	63.5	62.5	62.3	63.9	63.5	62.4	62.3	62.9	63.7	63.8	63.8	63.7	63.9	13	130.2
State government (2)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	30.2	30.9	31.0	29.6	29.7	30.6	30.8	30.3	29.6	29.7	29.7	29.6	29.4	1	59.8
Social security funds	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	24	13.1
EU institutions	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	25	0.6
C. Structure by economic function															
as % of GDP															
Consumption	12.0	12.3	12.7	12.6	12.3	12.1	12.1	12.0	12.0	12.3	12.2	12.2	12.1	13	57.2
Labour	25.7	26.1	25.5	24.2	24.0	24.8	25.0	24.6	24.5	25.6	25.7	25.6	25.0	1	118.5
of which on income from employment	22.1	22.6	21.9	21.0	21.2	21.8	21.9	21.6	21.5	22.5	22.7	22.7	22.3	1	105.5
Paid by employers	11.5	11.9	11.6	11.1	11.2	11.6	11.6	11.5	11.4	11.9	12.0	12.0	11.9	2	56.5
Paid by employees	10.6	10.7	10.3	9.8	9.9	10.2	10.3	10.2	10.1	10.6	10.7	10.6	10.3	10	49.0
Paid by non-employed	3.6	3.5	3.6	3.2	2.9	3.0	3.1	3.0	2.9	3.1	3.0	2.9	2.7	6	12.9
Capital	7.1	5.6	5.5	6.1	5.7	5.2	5.4	5.6	6.2	6.3	6.2	6.0	5.9	16	28.1
Income of corporations	3.6	2.6	2.6	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.0	12	14.2
Income of households	1.6	1.1	1.0	1.1	1.0	0.9	0.9	1.3	1.5	1.6	1.6	1.3	1.3	6	6.1
Income of self-employed	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	23	1.9
Stock of capital	1.3	1.2	1.2	1.3	1.2	1.3	1.4	1.3	1.3	1.4	1.3	1.2	1.3	19	5.9

Table SE.1: Tax Revenue (continued)

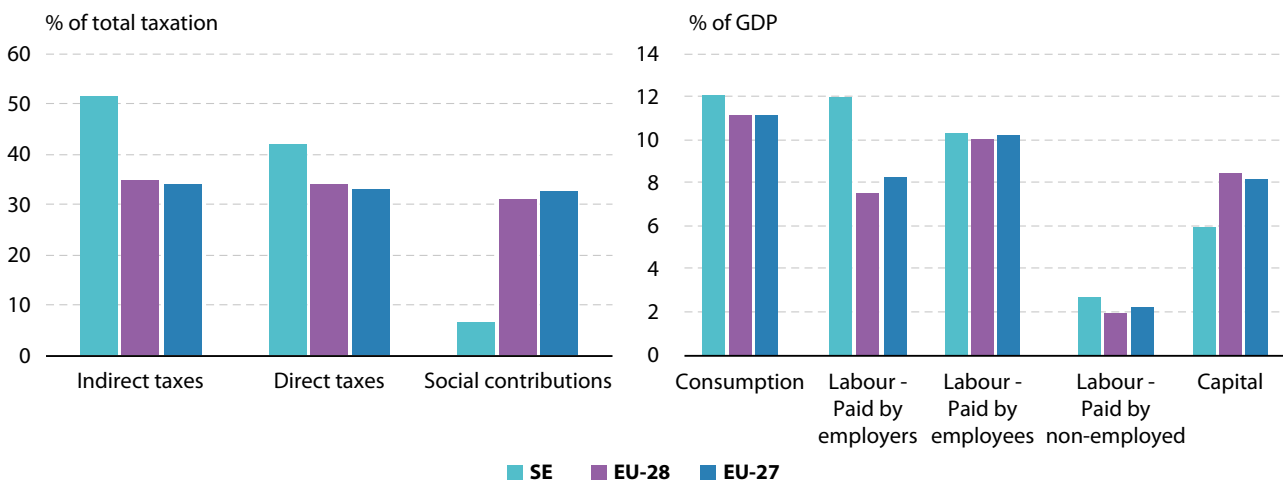
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.6	2.6	2.8	2.7	2.4	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	21	9.8
Energy	2.1	2.1	2.2	2.2	2.0	1.9	1.9	1.7	1.7	1.7	1.6	1.6	1.6	22	7.4
of which transport fuel taxes	1.2	1.2	1.2	1.1	1.1	1.1	1.0	1.0	0.9	1.0	0.9	0.8	0.7	25	
Transport	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	13	2.1
Pollution and resources	0.06	0.05	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.05	0.05	13	0.3
E. Property taxes as % of GDP															
Taxes on property	1.1	1.0	1.0	1.0	1.0	1.1	1.2	1.1	1.1	1.2	1.1	1.2	1.1	16	5.1
Recurrent taxes on immovable property	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	13	3.2
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.5	0.4	20	1.9
F. Implicit tax rates %															
Consumption	21.9	22.1	21.7	22.0	21.4	21.0	20.8	20.8	21.2	21.7	21.8	21.8	21.6	6	
Labour	41.0	40.8	39.2	38.9	38.8	38.6	38.5	38.3	38.8	39.8	40.0	39.7	39.0	8	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

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

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

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

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



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

Table SE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Changed method to value free meals at work	Neutral	Announcement: 21-09-2020 In force from: 01-01-2021
Tax credit for taxable income	Base decrease	Announcement: 21-09-2020 In force from: 01-01-2021
Temporary tax credit for earned income to compensate for increased work related costs due to covid 19	Base decrease	Announcement: 21-09-2020 In force from: 01-01-2021
Extended period of tax relief for foreign experts, from 3 to 5 years	Base decrease	Announcement: 24-06-2020 In force from: 01-01-2021
Changes tax regulation for food benefit in certain cases (BP21)	Base decrease	In force from: 01-04-2020
Raised age for eligibility of increased basic allowance and reduced SSC for older persons	Base increase	Announcement: 21-09-2020 In force from: 01-01-2023
Personal income tax: Savings		
Abolition of the standard income on deferral amount	Base decrease	Announcement: 20-09-2020 In force from: 01-01-2021
Social security contributions: Employer		
A further increase in the reduction of SSC for persons working with R&D	Rate decrease	Announcement: 21-09-2020 In force from: 01-07-2021
Temporary reduced SSC for employed youth 19-23 years old	Rate decrease	Announcement: 21-09-2020 In force from: 06-02-2021
Reduction of employer SSC for the first employee is temporarily increased to two employees	Rate decrease	Announcement: 21-09-2020 In force from: 01-07-2021
Other corporate taxes		
Tax increase on the financial sector	New tax	Announcement: 21-09-2020 In force from: 01-01-2023
Value-added tax		
VAT reverse charge on supplies of mobile telephones and certain other electronic devices	Neutral	Announcement: 21-09-2020 In force from: 01-04-2021
Environmentally-related taxes		
Abolished reduction of energy tax for heating fuels in industry	Rate increase	Announcement: 21-09-2020 In force from: 01-07-2021
Paused GDP indexation of petrol and diesel	Rate decrease	Announcement: 21-09-2020 In force from: 01-01-2021
Adjusted exemption from energy tax on electricity tax for e.g. solar power and lower energy tax through higher capacity limits for own production of renewable electricity	Rate decrease	Announcement: 21-09-2020 In force from: 01-07-2021
Abolished reduction of energy tax in agriculture, forestry and aquaculture	Rate increase	Announcement: 21-09-2020 In force from: 01-07-2021
Changed requirements for tax exemption of biogas and introduced exemption for biopropane as a heating fuel	Rate decrease	Announcement: 21-09-2020 In force from: 01-01-2021
Higher energy tax on certain use of electricity	Rate increase	Announcement: 21-09-2020 In force from: 01-01-2021
Abolished tax exemptions for certain renewables in heat generation	Rate increase	Announcement: 21-09-2020 In force from: 01-01-2021
Enhanced and simplified environmental governance in the bonus-malus system for new light vehicles	Rate increase	Announcement: 21-09-2020 In force from: 01-04-2021
Health-related taxes		
Increased tax on tobacco products	Rate increase	Announcement: 21-09-2020 In force from: 01-01-2023
Increased tax on alcoholic beverages	Rate increase	Announcement: 21-09-2020 In force from: 01-01-2023
Taxation of e-liquids with high nicotine strength	Rate increase; base increase	Announcement: 21-09-2020 In force from: 01-01-2021
Taxation of other tobacco products	Base increase	Announcement: 21-09-2020 In force from: 01-07-2021