Table Belgium.1: Tax Revenue

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NB: data by level of government are based on ‘ultimately received tax revenue’

(1) 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 extracted in December 2022.

Graph BE.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
Table Bulgaria.1: Tax Revenue

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### G. Payable tax credits

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(1) 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 extracted in December 2022.

Graph BG.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

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

#### Table Czechia.1: Tax Revenue

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E. Property taxes

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F. Implicit tax rates

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G. Payable tax credits

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Total tax revenue adjusted for payable tax credits

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(1) 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 extracted in December 2022.

Graph CZ.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
### Denmark

#### Table Denmark.1: Tax Revenue

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#### A. Structure by type of tax

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**Notes:**
- **% of GDP** column calculates the percentage of GDP for each category.
- **% of total taxation** column calculates the percentage of total taxation for each category.
- **% of GDP** column calculates the percentage of GDP for each category.
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(1) 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 extracted in December 2022.

Graph DK.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
Table Germany.1: Tax Revenue

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(1) 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 extracted in December 2022.

Graph DE.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
### Table Estonia.1: Tax Revenue

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1) 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 extracted in December 2022.

Graph EE.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
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(1) 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 extracted in December 2022.

Graph IE.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
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## F. Implicit tax rates

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## G. Payable tax credits

### Total payable tax credits as % of GDP

- Total payable tax credits
- Tax expenditure component
- Transfer component
- Total tax revenue adjusted for payable tax credits

(1) 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 extracted in December 2022.

Graph EL.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
### Spain

#### Table Spain.1: Tax Revenue

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#### A. Structure by type of tax

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#### B. Structure by level of government

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#### C. Structure by economic function

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Notes:
- (1) Excludes tax revenues on customs duties.
- The table presents the breakdown of tax revenues for Spain in billions of euros from 2009 to 2021.
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Graph ES.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data extracted in December 2022.
Table France.1: Tax Revenue

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**A. Structure by type of tax as % of GDP**

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**B. Structure by level of government as % of total taxation**

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**C. Structure by economic function as % of GDP**

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D. Environmental taxes as % of GDP

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E. Property taxes as % of GDP

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F. Implicit tax rates %

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G. Payable tax credits as % of GDP

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(1) 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 extracted in December 2022.

Graph FR.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
### Croatia

#### Table Croatia.1: Tax Revenue

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C. Structure by economic function

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(1) 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 extracted in December 2022.

Graph HR.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
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| Source: European Commission, DG Taxation and Customs Union, based on Eurostat data extracted in December 2022.

(1) 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.

Graph IT.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
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(1) 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 extracted in December 2022.

Graph CY.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

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

Table Latvia.1: Tax Revenue

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A. Structure by type of tax as % of GDP

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B. Structure by level of government as % of total taxation

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C. Structure by economic function as % of GDP

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D. Environmental taxes as % of GDP

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E. Property taxes as % of GDP

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F. Implicit tax rates %

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G. Payable tax credits as % of GDP

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Total tax revenue adjusted for payable tax credits: 27.4 % of total taxation, 28.3 % of GDP

(1) 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 extracted in December 2022.

Graph LV.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

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

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data extracted in December 2022.

(1) 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.

Graph LT.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

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

#### Table Luxembourg.1: Tax Revenue

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### Table: Tax Revenues by Main Taxes, 2021

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### Source:
European Commission, DG Taxation and Customs Union, based on Eurostat data extracted in December 2022.

Graph LU.1: Tax revenues by main taxes, 2021 (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 Hungary.1: Tax Revenue

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### E. Property taxes as % of GDP

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### F. Implicit tax rates %

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### G. Payable tax credits as % of GDP

|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------------|-----------------------------|

(1) 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 extracted in December 2022.

Graph HU.1: Tax revenues by main taxes, 2021 (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 Malta.1: Tax Revenue

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<th>Taxes on products, except VAT and import duties as % of GDP</th>
<th>Other taxes on production as % of GDP</th>
<th>Direct taxes as % of total taxation</th>
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**Ranking 2021 (billion euros)**

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(1) 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 extracted in December 2022.

Graph MT.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
### Netherlands

#### Table Netherlands.1: Tax Revenue

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<th>Year</th>
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<th>Taxes and duties on imports excluding VAT</th>
<th>Taxes on products, except VAT and import duties</th>
<th>Other taxes on production</th>
<th>Direct taxes</th>
<th>Social contributions</th>
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#### A. Structure by type of tax

- **Indirect taxes**
  - VAT: 6.6-6.8 (as % of GDP)
  - Taxes and duties on imports excluding VAT: 1.3-2.2
  - Taxes on products, except VAT and import duties: 2.5-2.2
  - Other taxes on production: 1.0-2.1

- **Direct taxes**
  - Personal income taxes: 7.7-8.3
  - Corporate income taxes: 2.1-3.7
  - Other: 1.3-2.5

- **Social contributions**
  - Employers': 4.5-5.7
  - Households': 8.1-8.7

- **Total**: 35.1-38.8 (as % of GDP)

#### B. Structure by level of government

- **Central government**: 59.6-61.2
- **State government**: 3.6-3.8
- **Local government**: 3.6-3.6
- **Social security funds**: 35.9-36.2
- **EU institutions**: 0.8-1.2

- **Total**: 59.6-62.4 (as % of total taxation)

#### C. Structure by economic function

- **Consumption**: 11.1-11.8
- **Labour**: 19.5-20.5
- **Capital**: 4.6-5.0
- **Income of corporations**: 2.1-2.3
- **Income of households**: -1.2-0.6
- **Income of self-employed**: 2.2-2.3

- **Total**: 8.3-9.7 (as % of GDP)

#### Ranking

- 2009: 18
- 2010: 17
- 2011: 15
- 2012: 17
- 2013: 15
- 2014: 17
- 2015: 15
- 2016: 17
- 2017: 15
- 2018: 17
- 2019: 15
- 2020: 17
- 2021: 15

- **Revenue 2021 (billion euros)**
  - 109.5
  - 118.0
  - 112.4
  - 116.4
  - 120.5
  - 124.2
  - 128.3
  - 131.0
  - 132.9
  - 134.0
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| Total tax revenue adjusted for payable tax credits |      |      |      |      |      |      |      |      |      |      |      |      |      |      | 26.4                        |

(1) 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 extracted in December 2022.

Graph NL.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

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

#### Table Austria.1: Tax Revenue

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#### A. Structure by type of tax

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#### B. Structure by level of government

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#### C. Structure by economic function

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*Note: Values are as % of GDP and total taxation.*
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### G. Payable tax credits

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(1) 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 extracted in December 2022.

Graph AT.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
## Table Poland.1: Tax Revenue

### A. Structure by type of tax

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<th>Taxes and duties on imports excluding VAT</th>
<th>Taxes on products, except VAT and import duties</th>
<th>Other taxes on production</th>
<th>Direct taxes</th>
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<th>Other</th>
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### C. Structure by economic function

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**Revenue as % of GDP**
### D. Environmental taxes as % of GDP

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### F. Implicit tax rates %

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(1) 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 extracted in December 2022.

**Graph PL.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))**

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
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(1) 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 extracted in December 2022.

Graph PT.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
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## Payable tax credits

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## Implicit tax rates

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## Payable tax credits

Total tax revenue adjusted for payable tax credits: 63.7%

(1) 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 extracted in December 2022.

Graph RO.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

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

#### Table Slovenia.1: Tax Revenue

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### E. Property taxes

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| Recurrent taxes on immovable property | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 0.5  | 15   |
| Other taxes on property | 0.1  | 0.1  | 0.1  | 0.1  | 0.2  | 0.1  | 0.1  | 0.1  | 0.1  | 0.1  | 0.1  | 0.1  | 22   |

### F. Implicit tax rates

| Consumption | 19.8 | 19.9 | 19.6 | 19.8 | 20.9 | 21.4 | 21.6 | 21.4 | 21.3 | 21.2 | 20.8 | 20.6 | 20.8 |
| Labour | 35.1 | 34.9 | 35.2 | 35.3 | 35.0 | 35.3 | 35.7 | 35.6 | 35.9 | 35.3 | 35.2 | 35.8 | 13   |

### G. Payable tax credits

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<td>Tax expenditure component</td>
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<td>Transfer component</td>
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<tr>
<td>Total tax revenue adjusted for payable tax credits</td>
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(1) 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 extracted in December 2022.

Graph SI.1: Tax revenues by main taxes, 2021 (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 Slovakia.1: Tax Revenue

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(1) 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 extracted in December 2022.

Graph SK.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
### Finland

#### Table Finland.1: Tax Revenue

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(1) 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 extracted in December 2022.

Graph FI.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))
## Sweden

### Table Sweden.1: Tax Revenue

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<th>Taxes on products, except VAT and import duties</th>
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### A. Structure by type of tax

#### Indirect taxes
- VAT: 22.5 billion euros (as % of GDP: 51.4)
- Taxes and duties on imports excluding VAT: 0.1 billion euros (as % of GDP: 0.2)
- Taxes on products, except VAT and import duties: 3.4 billion euros (as % of GDP: 7.7)
- Other taxes on production: 10.1 billion euros (as % of GDP: 22.3)

#### Direct taxes
- Personal income taxes: 15.3 billion euros (as % of total taxation: 34.9)
- Corporate income taxes: 2.6 billion euros (as % of total taxation: 5.8)
- Other: 0.5 billion euros (as % of total taxation: 1.2)

#### Social contributions
- Employers’: 2.7 billion euros (as % of total taxation: 6.2)
- Households’: 0.1 billion euros (as % of total taxation: 0.2)

#### Total
- 43.7 billion euros (as % of GDP: 92.5)

### B. Structure by level of government

#### Central government
- 62.3 billion euros (as % of GDP: 135.2)

#### State government (1)

#### Local government
- 31.0 billion euros (as % of GDP: 66.7)

#### Social security funds
- 6.3 billion euros (as % of GDP: 13.6)

#### EU institutions
- 0.4 billion euros (as % of GDP: 0.9)

#### Total
- 72.8 billion euros (as % of GDP: 156.4)

### C. Structure by economic function

#### Consumption
- 12.7 billion euros (as % of GDP: 27.1)

#### Labour
- 25.5 billion euros (as % of GDP: 56.2)
  - Of which on income from employment: 21.9 billion euros (as % of GDP: 47.5)
    - Paid by employers: 11.6 billion euros (as % of GDP: 24.7)
    - Paid by employees: 10.3 billion euros (as % of GDP: 22.4)
    - Paid by non-employed: 3.6 billion euros (as % of GDP: 7.8)

#### Capital
- 5.5 billion euros (as % of GDP: 11.7)

#### Income of corporations
- 2.6 billion euros (as % of GDP: 5.7)

#### Income of households
- 1.0 billion euros (as % of GDP: 2.1)

#### Income of self-employed
- 0.6 billion euros (as % of GDP: 1.3)

#### Stock of capital
- 1.2 billion euros (as % of GDP: 2.6)
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(1) 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 extracted in December 2022.

Graph SE.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
### EU-27

#### Table EU-27.1: Tax Revenue

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#### A. Structure by type of tax

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## D. Environmental taxes

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### Environmental taxes

- **Revenue as % of GDP**

#### Energy

- Of which transport fuel taxes
  - **Revenue as % of GDP**
    - 2021: 255.3

#### Transport

- Pollution and resources
  - **Revenue as % of GDP**
    - 2021: 11.5

### E. Property taxes

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### E. Property taxes

- **Revenue as % of GDP**
  - Recurrent taxes on immovable property
    - 2021: 156.0
  - Other taxes on property
    - 2021: 162.1

### F. Implicit tax rates

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(1) 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 extracted in December 2022.

Graph EU27.1: Tax revenues by main taxes, 2021 (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 EA-19.1: Tax Revenue

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D. Environmental taxes

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- **Environmental taxes**
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    - Revenue 2021 (billion euros): 213.5
  - Transport
    - Ranking 2021: 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.5 0.4 0.4 0.4 0.4 0.4
    - Revenue 2021 (billion euros): 50.2
  - Pollution and resources
    - Ranking 2021: 0.08 0.08 0.08 0.08 0.08 0.08 0.08 0.08 0.07 0.08 0.08 0.08 0.08
    - Revenue 2021 (billion euros): 9.7

E. Property taxes

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- **Taxes on property**
  - Recurrent taxes on immovable property
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    - Revenue 2021 (billion euros): 137.1
  - Other taxes on property
    - Ranking 2021: 0.9 0.9 0.9 0.9 1.0 1.0 1.0 1.1 1.1 1.1 1.1 1.1 1.2
    - Revenue 2021 (billion euros): 152.6

F. Implicit tax rates

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(1) 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 extracted in December 2022.
### Iceland

#### Table Iceland.1: Tax Revenue

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<th>Taxes on products, except VAT and import duties</th>
<th>Other taxes on production</th>
<th>Direct taxes</th>
<th>Personal income taxes</th>
<th>Corporate income taxes</th>
<th>Other</th>
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Note: The table provides data on tax revenue by type, level, and economic function for Iceland from 2009 to 2021. The data is expressed as a percentage of GDP and total taxation.
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### F. Implicit tax rates

**Consumption**
- 17.3
- 17.8
- 17.8
- 17.9
- 17.5
- 17.4
- 17.7
- 17.8
- 18.7
- 18.1
- 17.2
- 17.5
- 17.5

**Labour**
- 0
- 0
- 0
- 0
- 0
- 0
- 0
- 0
- 0
- 0
- 0
- 0
- 0

### G. Payable tax credits

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<tr>
<td>Total tax revenue adjusted for payable tax credits</td>
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(1) 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 extracted in December 2022.

**Graph IS.1:** Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
### A. Structure by type of tax

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### B. Structure by level of government

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<th>as % of GDP</th>
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### C. Structure by economic function

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<td><strong>F. Implicit tax rates</strong></td>
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<td>36.2</td>
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<td>Total tax revenue adjusted for payable tax credits</td>
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(1) 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 extracted in December 2022.

Graph NO.1: Tax revenues by main taxes, 2021 (in % of total taxation (left graph) and in % of GDP (right graph))