



Taxation Trends in the European Union

Data for the EU Member States,
Iceland, Norway and United Kingdom

2021 Edition

*Taxation and
Customs Union*

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Taxation Trends in the European Union

**DATA FOR THE EU MEMBER STATES,
ICELAND, NORWAY AND UNITED KINGDOM**

2021 edition

Preface

Good, comparable data are fundamental to support policy discussion and policymaking across all areas including tax policy. That is why I am pleased to present you the 2021 edition of the *Taxation Trends in the European Union* report. You will find a wealth of information on key taxation indicators and more specifically on tax revenues by type of taxes for all EU Member States and the EU a whole, as well as Iceland and Norway, covering more than a decade (2007–2019). In addition, the report presents the latest tax reforms in each country. Therefore, it is my hope you will find the analysis herein useful.

As we all tackle the COVID-19 pandemic, the report shows that our ability to collect tax revenues had fully recovered since the 2009 financial/economic crisis. Indeed, in 2019, tax revenues as a share of gross domestic product (GDP) had reached or even surpassed those seen prior to the 2009 crisis. A trend that one can also observe for many of our international partners. This means that at the start of this new health and economic crisis our tax systems were largely unstressed, even if several Member States' debt and deficit levels were still putting substantial pressure on their tax and benefit systems. It also shows that it may take some time for our economies and tax systems to fully recover.

As vaccination campaigns progress in the EU, there is still uncertainty on when normality could be reached, after more than a year of various confinements with a large impact on the economy. This will have had an impact on tax revenues. In May 2021, the Commission nowcasts that 2020 tax revenues in the EU-27 have reduced in absolute numbers. The tax-to-GDP ratio, however, is expected to have increased, as tax revenues have fallen less than GDP in the EU-27. For 2021, a significant decrease of the tax-to-GDP ratio is expected.

Parallel to the COVID-19 crisis, other long-term trends are unfolding: populations are ageing, climate change is upon us and the digital transformation combines with globalisation to bring new ways of work and eliminate traditional borders. These will challenge our tax systems and affect the roles different taxes may play in the future. In this context, the information in this report can help us understand where we now stand and where we may need to go. The report shows many similarities across Member States but also differences in their tax structures. This may serve as inspiration for tax policies to address those challenges.

As I write, ambitious stimulus packages at national level, but also, and importantly, at EU level, such as NextGenerationEU, have been and are being launched, aiming to minimise the impact of the pandemic, facilitate a fast and successful recovery, and reduce the long-standing implications of this crisis. Tax measures have been and can be part of those packages. Tax data such as those provided in this report can help us in our policy choices to ensure a fair and sustainable recovery.

Finally, the report relies upon a number of valuable contributions by experts from the ministries of finance in all the countries covered, including some additional data. My services and I would like to express our special thanks for their extensive input and help, without which the report would not have been possible.

Gerassimos Thomas

Director-General

Directorate-General for Taxation and Customs Union

Background information

Taxation Trends in the European Union is produced by the Directorate-General (DG) for Taxation and Customs Union.

The Commission staff wishes to thank the Working Group on the Structures of the Taxation Systems, composed of experts from the national finance ministries and run by DG Taxation and Customs Union, for their very helpful oral and written contributions to the report. Nevertheless, the Commission services bear sole responsibility for this publication and its content. This report does not necessarily reflect the views of the tax departments in the Member States.

Any questions or suggestions relating to the analysis should be addressed to:

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Language and dissemination

Taxation Trends in the European Union is available in English only. The publication can be downloaded free of charge from the website of the Directorate-General for Taxation and Customs Union (<http://ec.europa.eu/taxtrends>). The paper version can be purchased from any of the sales outlets listed on the website of the Publications Office of the European Union (<http://publications.europa.eu>).

Additional information

The National Tax Lists (NTLs) for all EU countries, showing tax revenues for all major taxes, are published online (see the sites '[Economic analysis of taxation](#)' and '[Statistics explained](#)'). Continuously updated tax data are also available on the [Eurostat website](#) (online data code: gov_10a_taxag). Readers interested in taxation can find detailed information on the legal form and revenue of the taxes currently in force in the EU Member States in the 'Taxes in Europe' database ([TEDB](#)).

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Abbreviations

Country abbreviations		Commonly used acronyms	
BE	Belgium	:	Not available
BG	Bulgaria	ACE	allowance for corporate equity
CZ	Czechia	CIT	Corporate Income Tax
DK	Denmark	COVID-19	coronavirus disease 2019
DE	Germany	CRDS	welfare debt repayment levy
EE	Estonia	DG	Directorate-General
IE	Ireland	EA-19	19 Member States of the euro area (BE, DE, IE, EE, EL, ES, FR, IT, CY, LV, LT, LU, MT, NL, AT, PT, SI, SK, FI)
EL	Greece	EATR	Effective Average Tax Rate
ES	Spain	ED	Excise Duties
FR	France	EEA	European Economic Area
HR	Croatia	EMU	Economic and Monetary Union
IT	Italy	ESA2010	European System of Accounts 2010
CY	Cyprus	ESA95	European System of Accounts 1995
LV	Latvia	EU	European Union
LT	Lithuania	EU-27	27 Member States of the European Union (BE, BG, CZ, DK, DE, EE, IE, EL, ES, FR, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE)
LU	Luxembourg	EU-28	28 Member States of the European Union (BE, BG, CZ, DK, DE, EE, IE, EL, ES, FR, HR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, UK)
HU	Hungary	GDP	Gross Domestic Product
MT	Malta	IBFD	International Bureau of Fiscal Documentation
NL	Netherlands	IRAP	imposta regionale sulle attività produttive
AT	Austria	ITR	Implicit Tax Rate
PL	Poland	MS	Member State
PT	Portugal	n.a.	Not applicable
RO	Romania	n.e.c.	Not elsewhere classified
SI	Slovenia	NB	Nota bene
SK	Slovakia	NTL	National Tax List
FI	Finland	OECD	Organisation for Economic Co-operation and Development
SE	Sweden	PIT	Personal Income Tax
IS	Iceland (EEA member)	pp	Percentage points
NO	Norway (EEA member)	SSC	Social Security Contributions
UK	United Kingdom	TEDB	'Taxes in Europe' database
AU	Australia (OECD Member)	VAT	Value Added Tax
CA	Canada (OECD Member)		
CH	Switzerland (OECD Member)		
JP	Japan (OECD Member)		
KR	South Korea (OECD Member)		
NZ	New Zealand (OECD Member)		
US	United States (OECD Member)		

Executive summary

Tax revenue in the EU stood at 40.1 % of gross domestic product (GDP) in 2019 but is notably higher than in 2010. The EU continues to show a level of tax revenue significantly above the average of the countries in the Organisation for Economic Co-operation and Development (OECD). The comparison with the United States is an illustrative example, as revenue in the EU is 15 percentage points of GDP higher than in the United States.

This report analyses the possible impact of the pandemic on future public finances. According to the latest forecast (Spring 2021), tax revenue in the EU is expected to have decreased in 2020, but less than GDP. Therefore, the tax-to-GDP ratio would have increased in 2020 but it will fall significantly in 2021, with further decreases in 2022.

In 2019, the taxation structure remained stable in the EU. Revenue was almost equally distributed among indirect taxes, direct taxes and social contributions. The distribution of revenues by tax base (consumption, labour and capital) was very similar to those of previous years (around 52 % from labour, 28 % from consumption and 20 % from capital).

Revenue derived from consumption in the EU-27 represented 11.1 % of GDP in 2019, just slightly below the value in 2018. The implicit tax rate (ITR) on consumption continued to increase in 2019, continuing the trend started in 2009. The value added tax rates have remained almost unchanged since 2013.

Labour taxes, which provide the largest share of revenues, remained unchanged in 2019, at 20.7 % of GDP. At the same time the ITR on labour is roughly unchanged since 2013. Moreover, the top personal income tax rates across the EU do not present major changes at the beginning of 2021. The tax wedge for low earners continued its downward trend in 2020, with a significant cumulative decrease since 2012.

The latest data confirm the development towards lower rates on corporate taxation (nominal and effective), but at a very slow pace, while revenues from corporate income stagnated in 2019 after several years of sustained growth that stopped in 2017.

At EU level, environmental taxes displayed a quite stable picture in 2019. However, at national level, there were some significant changes over the last decade. In that time, several countries significantly increased their environmental revenues, in particular thanks to energy-related revenues.

As in previous editions, the 2021 *Taxation Trends in the European Union* report is based upon harmonised and comparable taxation data from the national statistical institutes, transmitted to and validated by Eurostat. It draws upon government finance statistics and more detailed national tax lists for each country. These data are compiled in accordance with the harmonised European System of National and Regional Accounts (ESA 2010).

Structure of the report

Taxation Trends in the European Union presents taxation data and information for the European Union Member States⁽¹⁾, Iceland, Norway and the United Kingdom.

Part 1 'Development of the overall tax revenue in the European Union' provides an analysis of developments in the EU, outlining with graphs and tables the main trends in taxation indicators at EU level.

Part 2 'National tax systems' presents, for each of the 30 countries covered in the report:

- a summary table of the country's tax revenues covering different types of tax revenues, ITRs and payable tax credits;
- the latest tax reforms announced, legislated or implemented during the calendar year 2020.

⁽¹⁾ As the United Kingdom withdrew from the EU from 1 February 2020, this report largely refers to the EU-27 (i.e. excluding the United Kingdom). Nevertheless, the data presented in this edition of the *Taxation Trends in the European Union* report also cover the United Kingdom for periods when it was still an EU Member State, by reference to the EU-28 (i.e. including the United Kingdom).

The detailed statistical annex in Part 3 (Annex A) includes data sets for the main national accounts headings (direct and indirect taxes, social contributions, etc.), by level of government (central, state, local, social security funds and EU institutions) and by economic function (consumption, capital, labour taxes), as well as energy, environmental and property taxes and ITRs.

The methodological annex in Part 4 (Annex B) provides detailed guidance on the methodology used for all the calculations carried out for *Taxation Trends in the European Union*.

As a complement to this report, DG Taxation and Customs Union's '[Economic analysis](#)' website, enables users to download the information contained in *Taxation Trends in the European Union*, as well as a PDF version of the report. The site also provides links to numerous other sources of data, information and analytical reports in the field of taxation. More extensive information provided by national finance ministries on their tax systems is available online in the '[Taxes in Europe](#)' database. This database contains detailed and updated information on the most important taxes in force in the EU Member States.

1

Development of the overall tax revenue in the European Union

Level and long-term trends

This section looks at recent and long-term developments in tax revenue in the EU and its 27 Member States. It compares the situation in the EU with other advanced economies. The data used come mainly from Eurostat, complemented with Organisation for Economic Co-operation and Development (OECD) data (notably for non-EU countries).

IN 2019, EUROPEAN UNION TAX REVENUE REMAINED HIGH COMPARED WITH OTHER ADVANCED ECONOMIES

Taxes and compulsory actual social contributions in the 27 Member States of the European Union (EU-27) ⁽¹⁾ accounted for 40.1 % ⁽²⁾ of gross domestic product (GDP), in 2019. The tax burden ⁽³⁾ was high compared with

other advanced economies (Graph 1), 6.3 percentage points (pp) above the OECD average (33.8 %) and more than 15 pp above the United States, in 2019.

TAX REVENUE IN THE EUROPEAN UNION DID NOT CHANGE SUBSTANTIALLY IN 2019

EU-27 tax revenue, as a percentage of GDP, was stable in 2019 compared with 2018 (see Graph 2). The tax-to-GDP ratio in the euro area was also stable at 40.5 %. Looking at the 10-year development since 2009, i.e. since the financial/economic crisis, tax revenue increased by 2.1 pp in the EU-27, 2.3 pp in the euro area and 2 pp in the OECD. In 2019, tax revenue as a share of GDP had fully recovered and was higher than in 2007, i.e. prior to the 2009 financial/economic crisis.

Graph 1: Tax revenue (including compulsory actual social contributions), EU and selected countries, 2019
(% of GDP)



(*) OECD data for Japan and Australia from 2018.

Source: European Commission, Directorate-General (DG) for Taxation and Customs Union, based on Eurostat and OECD data.

[Download graph](#)

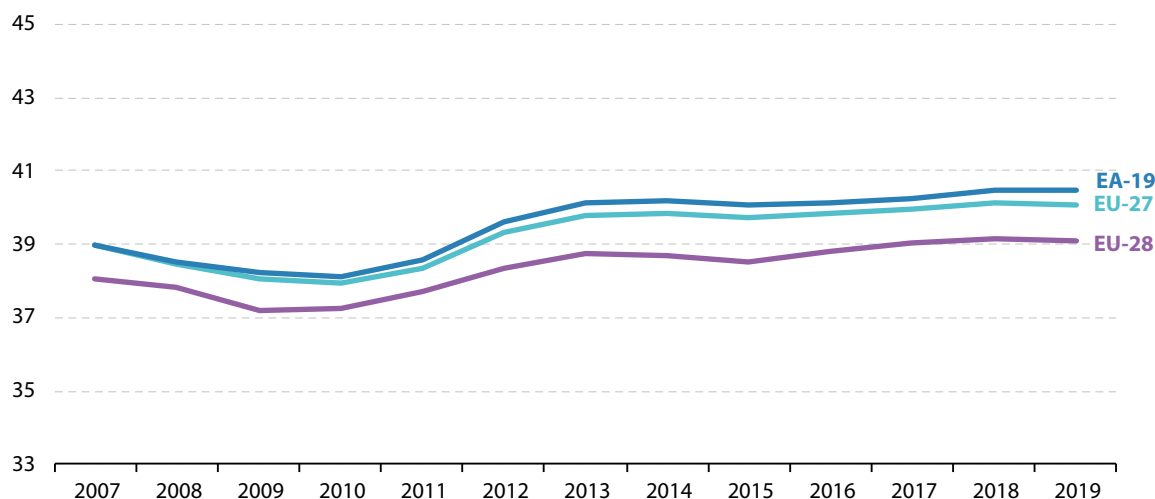
⁽¹⁾ As the United Kingdom withdrew from the EU from 1 February 2020, this report largely refers to the EU-27 (i.e. excluding the United Kingdom). Nevertheless, the data presented in this edition of the *Taxation Trends in the European Union* report also cover the United Kingdom for periods when it was still an EU Member State, by reference to the EU-28 (i.e. including the United Kingdom).

⁽²⁾ The figures used in this report for tax-to-GDP ratio and for total taxation correspond to the 'Indicator 2' definition: 'Total taxes and compulsory actual social contributions payable to general government, including those for the government as an employer' (see Annex B, Box A.1).

⁽³⁾ The tax burden is measured by computing the total tax revenue and social security contributions received as a percentage of GDP. It follows the same definition of 'Indicator 2' as in the rest of the publication.

Graph 2: Tax revenue (including compulsory actual social contributions), EU-27, EU-28 and euro area, 2007–2019

(% of GDP)



Source: Eurostat (online data code: gov_10a_taxag).

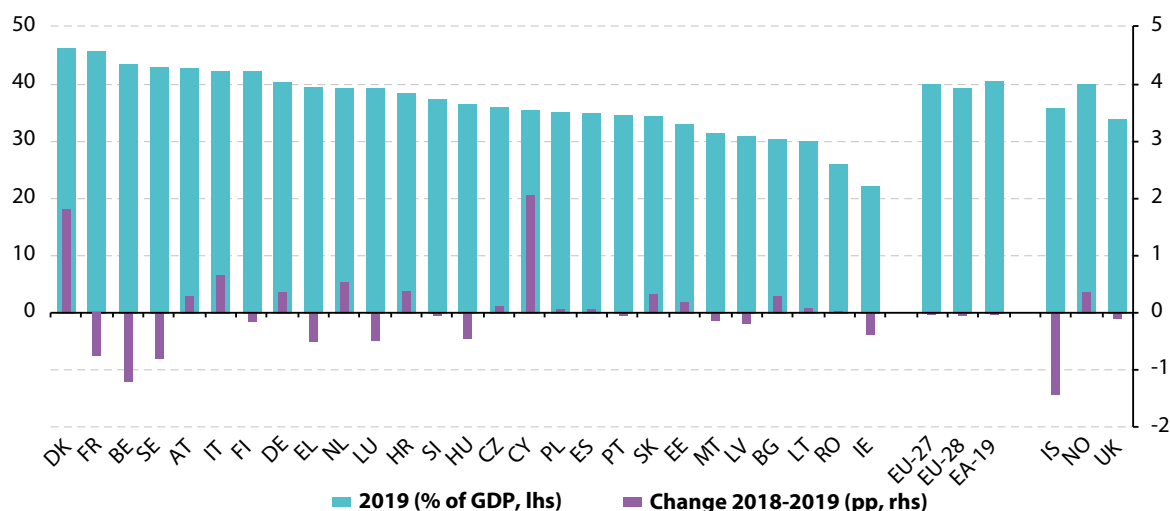
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Overall EU and euro area changes hide differences between countries. Of the 27 Member States, 19 showed significant (above 0.1 pp) changes in their tax revenue, in relation to GDP. Among those countries, revenue increased in 10 and decreased in 9. In the remaining eight Member States, changes were minor. The largest gains were seen in Cyprus (2 pp) and Denmark (1.8 pp) while the largest decreases were registered in Belgium (1.2 pp) and in France and Sweden (0.8 pp in both countries). For

20 Member States, tax revenue was higher in 2019 than in 2009, such as in Greece, which had the largest increase at 8.7 pp. By contrast, Ireland experienced the largest drop (6 pp) (see Table 1 in Annex A).

The tax burden in the EU varies widely among Member States (Graph 3), with Denmark (46.1 %), France (45.5 %) and Belgium (43.6 %) at the top of the tax-revenue-to-GDP ratio, and Ireland (22.1 %) and Romania (26 %) at the other end.

Graph 3: Tax revenue (including compulsory actual social contributions), 2019 and yearly change (% of GDP, left-hand side, and change in percentage points of GDP, right-hand side)



Source: Eurostat (online data code: gov_10a_taxag).

[Download graph](#)

Forecast of tax revenue

TAX REVENUE IS EXPECTED TO DECREASE SIGNIFICANTLY IN 2021

Signs of the impact of the COVID-19 pandemic on economies are already starting to show, and it is likely to significantly affect many countries around the world. Tax revenue is expected to drop substantially in the short term (2020–2022) for the majority of EU Member States, in some cases by more than 3 pp of GDP, owing to the serious disruption of economic activity. The latest available economic forecast from the European Commission^(*) provides some indications of the magnitude of the drop. According to this forecast, in 2020, EU 27 tax revenue will have fallen by around 4 % in nominal terms, but measured as percentage of GDP tax revenues will increase due to a bigger fall in GDP. Thus, the tax-to-GDP ratio is expected

to have increased by 0.3 pp in 2020 up to 40.4 %, while it is forecast to decline substantially in 2021, 0.9 pp, down to 39.5 %, and to decline by a further 0.3 pp by 2022, down to 39.2 %.

The estimates provided in this section are based on the May 2021 forecast. However, these estimations remain volatile given the dynamic evolution of the pandemic. Various factors, such as the impacts of the second and third pandemic waves and the deployment of vaccination plans, as well as the exact impact of the national and EU support measures, will have had a significant influence on the changes in the economy and tax revenue in 2020, and will continue to do so in subsequent years.

Table 1 shows the expected progress of tax revenue-to-GDP per Member State, the EU-27 and the euro area, according to the latest estimates available.

^(*) European Commission (2020), 'Spring 2021 Economic Forecast' (https://ec.europa.eu/info/business-economy-euro/economic-performance-and-forecasts/economic-forecasts/spring-2021-economic-forecast_en).

Table 1: Tax revenue (including compulsory actual social contributions) 2017–2019 (actual) and 2020–2022 (forecast)

(% of GDP)

				Forecast			Trend	
	2017	2018	2019	2020	2021	2022	Diff 2019-2022	
EU-27	39.9	40.1	40.1	40.4	39.5	39.2	↓	-0.9
EA-19	40.3	40.5	40.5	40.8	39.9	39.6	↓	-0.8
Belgium	44.7	44.8	43.6	44.0	43.4	43.4	⇒	-0.2
Bulgaria	29.4	29.9	30.4	31.0	30.1	29.8	↓	-0.6
Czechia	35.4	35.9	36.1	35.7	33.6	33.2	↓	-3.0
Denmark	45.7	44.3	46.1	46.5	44.6	42.8	↓	-3.3
Germany	39.4	40.0	40.4	40.5	39.7	39.8	↓	-0.6
Estonia	32.5	32.9	33.1	34.2	35.2	33.5	↑	0.4
Ireland	22.6	22.5	22.1	20.8	20.1	19.8	↓	-2.3
Greece	39.3	40.0	39.5	38.2	37.8	37.7	↓	-1.8
Spain	34.0	34.7	34.8	36.7	35.9	35.0	⇒	0.2
France	46.4	46.3	45.5	45.8	44.6	44.5	↓	-1.0
Croatia	37.6	38.1	38.5	37.9	37.7	36.8	↓	-1.6
Italy	41.8	41.6	42.3	42.9	41.8	41.4	↓	-0.9
Cyprus	33.2	33.5	35.5	35.7	36.7	36.2	↑	0.7
Latvia	31.1	31.0	30.9	31.7	31.6	31.3	↑	0.5
Lithuania	29.4	30.0	30.2	31.2	30.6	30.9	↑	0.7
Luxembourg	37.5	39.5	39.0	38.3	38.3	37.9	↓	-1.1
Hungary	38.0	36.9	36.5	36.4	34.7	33.4	↓	-3.0
Malta	30.8	31.2	30.8	30.0	29.5	29.8	↓	-1.0
Netherlands	38.7	38.8	39.3	39.7	39.4	38.0	↓	-1.3
Austria	41.9	42.3	42.6	42.5	41.9	42.1	↓	-0.6
Poland	34.1	35.1	35.1	35.9	35.9	35.3	⇒	0.2
Portugal	34.1	34.7	34.5	34.7	33.8	33.3	↓	-1.2
Romania	24.9	26.0	26.1	25.9	25.8	25.7	↓	-0.4
Slovenia	37.3	37.5	37.4	37.5	36.8	36.6	↓	-0.8
Slovakia	33.9	34.0	34.4	34.6	34.2	33.7	↓	-0.7
Finland	42.9	42.3	42.2	41.8	42.0	41.7	↓	-0.5
Sweden	44.0	43.8	43.1	42.9	42.7	43.2	⇒	0.1

NB: No forecast data available for the United Kingdom.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat and DG Economic and Financial Affairs annual macroeconomic database (AMECO).

[Download table](#)

Revenue structure by level of government

IN THE EU, THE LARGEST SHARE OF REVENUE, CLAIMED BY CENTRAL GOVERNMENT, REMAINS STABLE

In 2019, the EU-27 share of aggregate tax revenue (including actual social contributions) claimed by the central or federal government was 45.9 %, the same as in 2009 and 0.2 pp less than in 2018. Social security funds' share was 35.8 %, while 17.7 % accrued to local or state governments (Graph 4) ⁽⁵⁾. Around 0.5 % of the revenue recorded is for EU institutions. It consists of receipts from the common agricultural policy and trade with third countries ⁽⁶⁾.

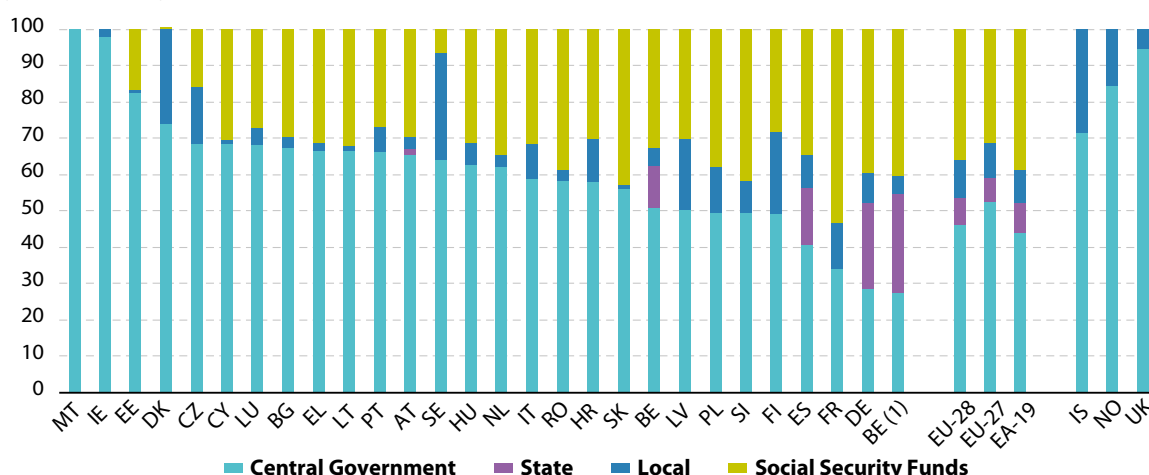
There are considerable differences in the tax structure by level of government from one Member State to another. For instance, some Member States are federal or grant

regions some degree of fiscal autonomy (Belgium ⁽⁷⁾, Germany, Spain, Austria). In Ireland and Malta, the social security system is not reported separately from the central government, whereas Denmark finances most of its social security through general taxation, implying large intragovernmental transfers to social security funds.

The share of subcentral revenue (defined as revenue at the local level plus, where it exists, the state or other regional level) varies from around 1 % (Malta) to almost one third of total revenue (Belgium and Germany). The amount of tax revenue recorded in general government is a very imperfect indicator of fiscal autonomy, as the subsectors of general government may have (legal) rights to receive current transfers within general government or other revenue from other subsectors.

Graph 4: Revenue structure by level of government, 2019

(% of total taxes)



(1) Alternative allocation of tax revenue by subsector according to 'ultimately received revenue'.

NB: In national accounts following the European system of accounts (ESA) 2010, the social security funds subsector is not distinguished for Ireland, Malta, Norway or the United Kingdom.

Source: Eurostat (online data code: gov_10a_taxag).

[Download graph](#)

(5) Data on tax revenue collected should be used with some caution when analysing the issue of government centralisation or decentralisation. In particular, the breakdown by level of government is in general different depending on whether one looks at tax revenue data, total revenue data or total government expenditure.

(6) See paragraph 4.25 in the European system of accounts (ESA) 2010 (<https://ec.europa.eu/eurostat/documents/3859598/5925693/KS-02-13-269-EN.PDF/44cd9d01-bc64-40e5-bd40-d17df0c69334>).

(7) For Belgium, two alternative allocations of tax revenue by subsector are shown: 'ultimately received tax revenue' and tax revenue as transmitted under ESA 2010 rules to Eurostat. For compiling the EU and euro area aggregates, the national accounts definition is used. Use is made of additional data in order to provide 'ultimately received taxes' by subsector of general government.

Revenue structure by type of tax

Taxes are traditionally classified as direct or indirect. A direct tax is levied on income and wealth that is durable, and directly upon a specific (legal or natural) person by means of a notice of assessment (e.g. personal income tax (PIT), corporate income tax (CIT) or wealth tax).

An indirect tax (e.g. value added tax (VAT), import levies or excise duties) is a tax levied on a material or legal event of an accidental or temporary nature and upon a (legal or natural) person, who can often be an intermediary and not the person responsible for this event (hence the indirect character of the tax).

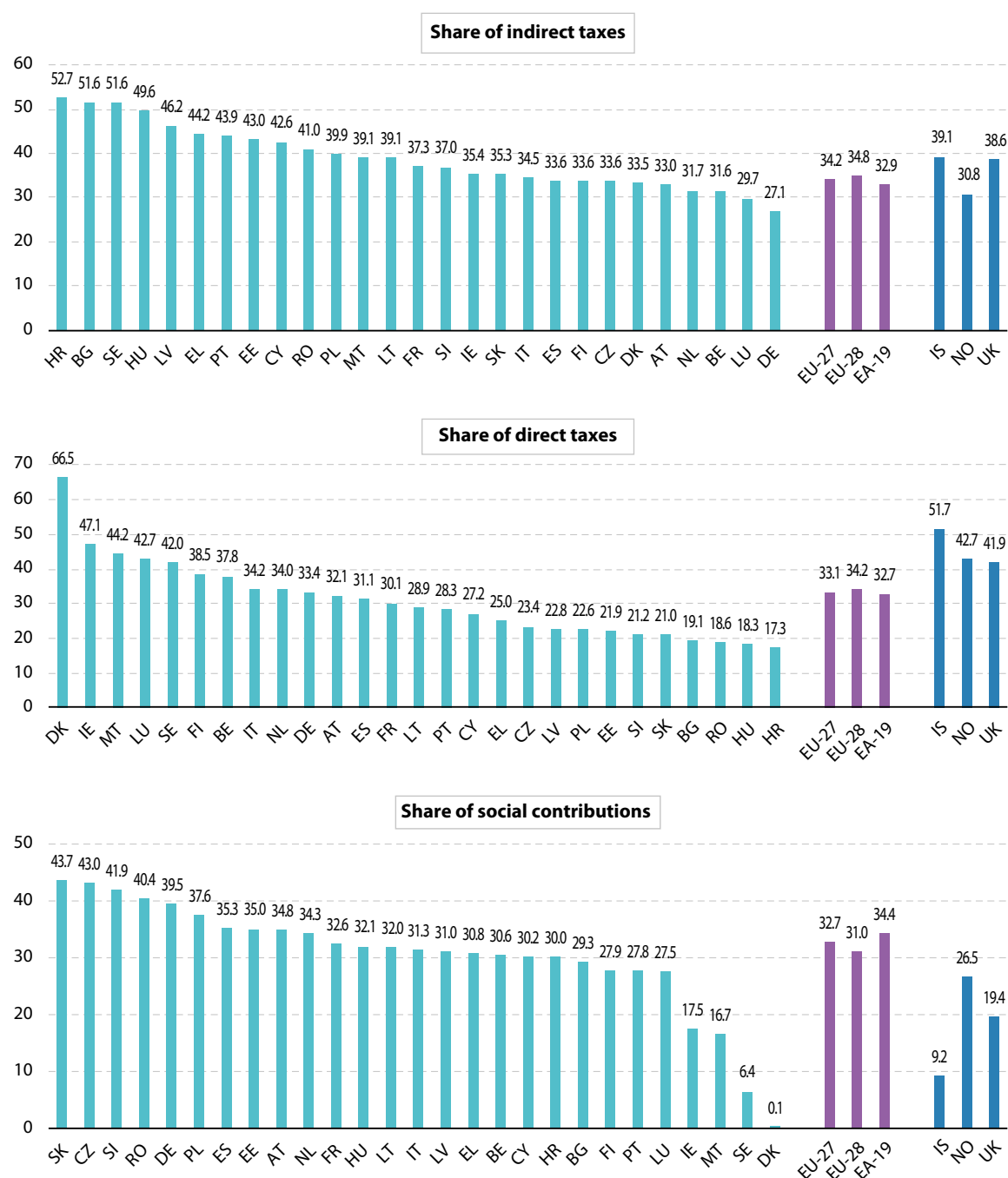
Employers and employees pay social contributions into a social insurance scheme set up to cover pensions, healthcare and other welfare provisions.

OVER THE LAST DECADE, DIRECT TAXES INCREASED THEIR RELATIVE SHARE COMPARED WITH INDIRECT TAXES AND SOCIAL CONTRIBUTIONS

Revenues from direct taxes, indirect taxes and social contributions represented around one third each of the total EU-27 revenues in 2019. Compared with 2009, the relative share of direct taxes had increased by 1.3 pp while the relative share of social contributions had decreased by 1.8 pp.

The structure of taxation varies significantly across the EU Member States. Denmark has the highest share of direct taxes in total tax revenues (66.5 %), followed by Ireland and Malta (see Graph 5). In general, the share of social contributions in total tax revenues is correspondingly low in these countries. In Denmark, most welfare spending is financed out of general taxation, which explains the extremely low share of social contributions and the high share of direct taxation in total tax revenues. By contrast, Czechia's and Slovakia's tax systems are characterised by high shares of social contributions that fund their welfare systems, and relatively low shares of direct tax revenues.

Graph 5: Structure of tax revenues by major type of taxes, 2019
(% of total tax revenues)



Source: Eurostat (online data code: gov_10a_taxag).
[Download graph](#)

Distribution of the tax burden by type of tax base

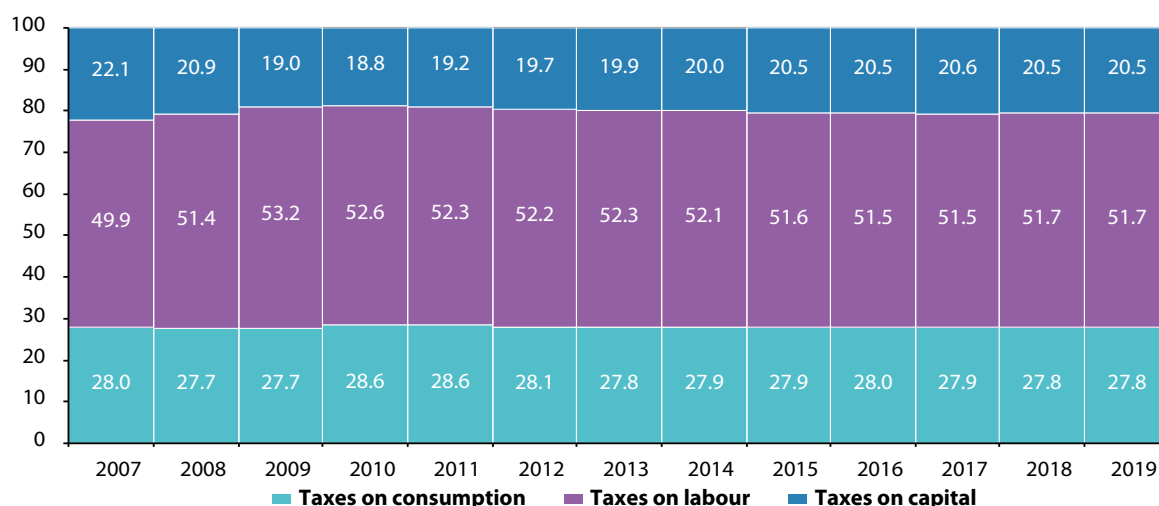
AT EUROPEAN UNION LEVEL, THE RELATIVE SHARES OF LABOUR, CONSUMPTION AND CAPITAL TAX REVENUE REMAINED STABLE FOR THE LAST 5 YEARS

Graph 6 shows the distribution of tax revenue by the type of tax base (consumption, labour and capital). Overall,

in the EU-27, labour taxes provided the largest share of revenues (51.7 % in 2019), followed by consumption taxes (27.8 %) and then capital taxes (20.5 %). The share of labour taxes in total tax revenue increased between 2007 and 2009, when it reached 53.2 %, and shrank progressively from 2010 to 2015, when it accounted for 51.6 %. Between 2015 and 2019, this share stabilised, as did the shares of consumption and capital taxes.

Graph 6: EU-27 tax revenue according to type of tax base, 2007–2019

(% of total taxes)



NB: Figures in some cases do not add up to 100 % because of rounding.

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

[Download graph](#)

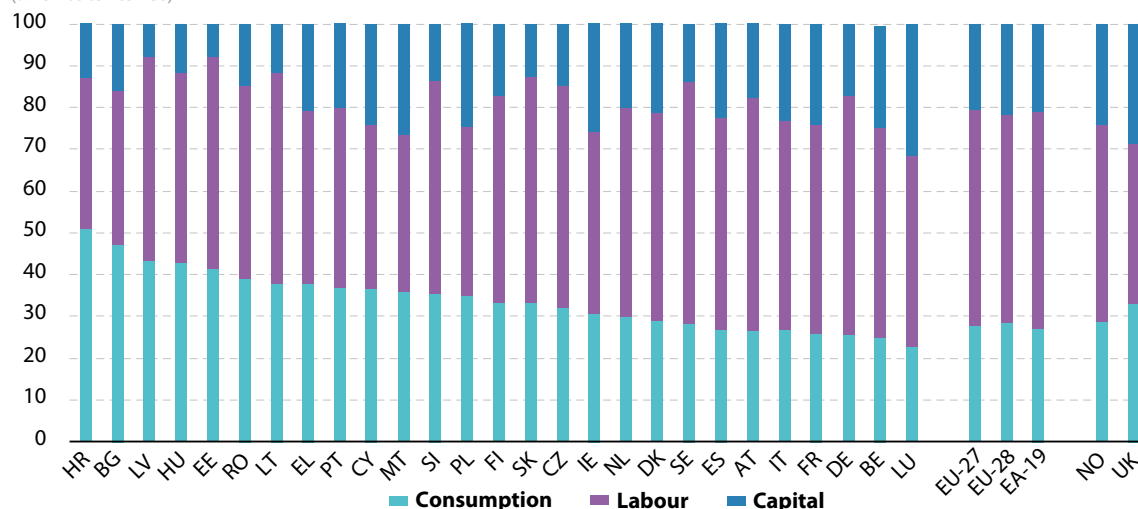
THE RELATIVE SHARE OF TAX BASE COMPONENTS DIFFERS GREATLY BETWEEN MEMBER STATES

The structure of taxation differs markedly across Member States (Graph 7). Some Member States raise

a higher proportion of revenue from consumption taxes and a somewhat lower proportion from taxes on labour. Croatia and Bulgaria stand out, with around half of all revenues coming from consumption taxes. Taxes on capital range from around one third in Luxembourg to less than 10 % of total tax revenue in Latvia and Estonia.

Graph 7: Distribution of tax revenue according to type of tax base 2019

(% of total taxes)



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

[Download graph](#)

While the tax structure by tax base at EU level has been rather stable, in some Member States there have been important changes. For example, in Romania, revenues from labour taxation have increased their share by 7.1 pp since 2014, mostly explained by increases in revenues

from labour, in particular since 2018. At the same time, in Luxembourg, revenues from taxes on capital have increased their relative size by 7 pp, in part because of increases in revenues from the corporate income tax.

Taxation of consumption

EU-27 revenues from consumption taxes as a percentage of GDP (see Table 39 in Annex A) decreased slightly in 2019, down 0.1 pp to 11.1 % of GDP. VAT is the main component of consumption taxes, accounting for 7.2 % of GDP in 2019. The revenues raised by VAT are, however, quite different among Member States. Croatia collects 13.7 % of its GDP in VAT, while Ireland raises 4.3 %.

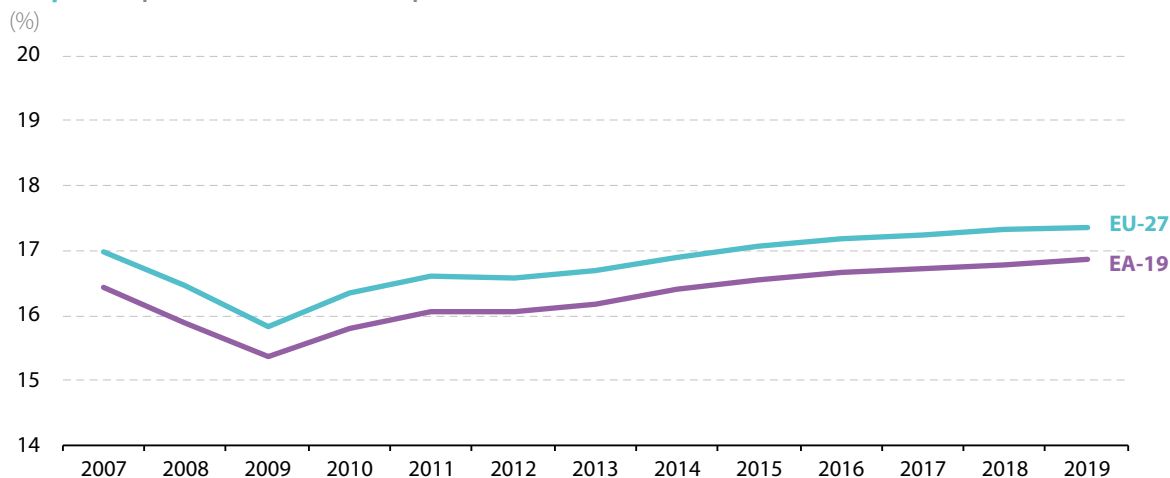
The upward trend shown by the ITR on consumption in the EU-27 and the euro area continued in 2019, at 17.4 % and 16.9 % respectively (see Graph 8).

THE IMPLICIT TAX RATE ON CONSUMPTION IN THE EU SHOWED A MINOR GROWTH IN 2019

The implicit tax rate (ITR) on consumption is the ratio between the revenues from consumption taxes and the estimated base. The technical details of the estimation of this indicator are presented in Section F of Annex B ⁽⁸⁾.

⁽⁸⁾ The methodology for the ITR on consumption has changed in the 2021 edition of *Taxation Trends*. The methodology changed substantially in 2020 and the 2021 change has a very limited impact. More details on the methodology in Section F of Annex B.

Graph 8: Implicit tax rate on consumption, 2007–2019



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

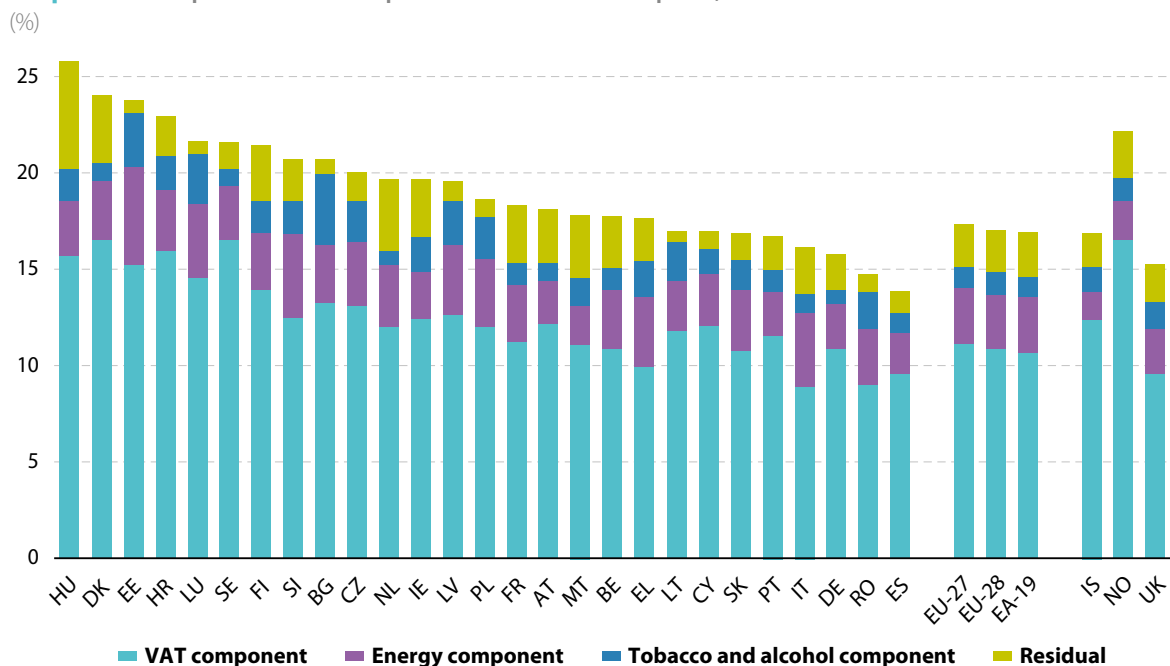
[Download graph](#)

At Member State level, there are considerable differences in the ITR on consumption. Hungary and Denmark have ITRs around 25 %, while those of Spain and Romania are below 15 %.

In 2019, the ITR on consumption rose in 11 Member States, fell in 12 others and remained unchanged in the

rest (see Table 79 in Annex A). The largest increase was observed in Estonia (1.1 pp), while the largest decrease was seen in Malta (0.9 pp). Since 2014, the ITR on consumption has risen in the majority of Member States (21), especially in Estonia (2.2 pp) and Latvia (2 pp), while important reductions were seen in Luxembourg (3.5 pp) and Romania (2.9 pp).

Graph 9: Decomposition of the implicit tax rate on consumption, 2019



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

[Download graph](#)

VALUE ADDED TAX IS THE MAIN CONTRIBUTOR TO THE IMPLICIT TAX RATE ON CONSUMPTION IN ALL MEMBER STATES

VAT typically accounts for between two thirds and three quarters of the ITR on consumption (Graph 9). In Sweden, VAT represents more than 75 % of the ITR, which is the highest proportion in the EU, compared with around 55 % in Greece and Italy.

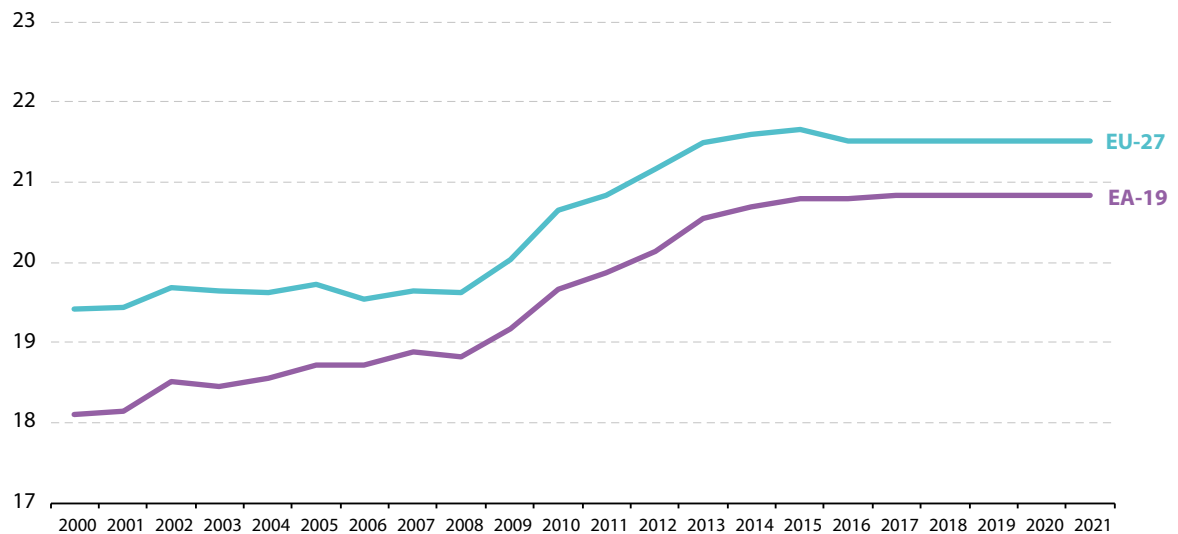
However, non-VAT components are also significant. On average in the EU-27, energy taxes account for around 16.6 % of the ITR on consumption. These are mostly composed of excise duties on mineral oils. These taxes are a relatively significant component of the ITR on consumption for Italy, Estonia and Slovenia, but contribute least to the indicator in Hungary, Malta and Ireland. Taxes on tobacco and alcohol account for 6.5 % of the ITR on average across the EU.

THE STANDARD RATE OF VALUE ADDED TAX REMAINED UNCHANGED AT THE START OF 2021

Following a period of hikes (2009–2013), the EU-27 average standard VAT rate stabilised and then remained unchanged from 2017 to 2021 at 21.5 % (Graph 10). The EU-27 average standard VAT rate was 21.5 % at the start of 2021 and had remained unchanged since 2017. Furthermore, there was no change by a Member State in its standard VAT rates in January 2021, as Table 2 shows. However, Ireland did introduce a temporary reduction from 23 % to 21 % between September 2020 and February 2021, and in Germany VAT rates decreased from 19 % to 16 % (standard rate) and from 7 % to 5 % (reduced rate), in the second half of 2020. The lowest standard rates are in Luxembourg (17 %) and Malta (18 %). On the other hand, the highest VAT rate is found in Hungary (27 %), followed by Croatia, Denmark and Sweden (all 25 %).

Graph 10: Development of average standard VAT rate, EU-27, 2000–2021

(%)



Source: European Commission, DG Taxation and Customs Union, Taxes in Europe database.

[Download graph](#)

Table 2: VAT rates in the EU Member States, 2000–2021

(%)

VAT rate	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Belgium	Standard 21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21
	Reduced 6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12	6/12
Bulgaria	Standard 20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced -	-	-	-	-	-	-	7	7	7	7	9	9	9	9	9	9	9	9	9	9	9
Czechia	Standard 22	22	22	22	19	19	19	19	19	19	20	20	20	21	21	21	21	21	21	21	21	21
	Reduced 5	5	5	5	5	5	5	5	9	9	10	10	14	15	15	10/15	10/15	10/15	10/15	10/15	10/15	10/15
Denmark	Standard 25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	Reduced -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany	Standard 16	16	16	16	16	16	16	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
	Reduced 7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
Estonia	Standard 18	18	18	18	18	18	18	18	18	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced 5	5	5	5	5	5	5	5	5	9	9	9	9	9	9	9	9	9	9	9	9	9
Ireland	Standard 21	20	21	21	21	21	21	21	21	22	21	21	23	23	23	23	23	23	23	23	23	23
	Reduced 12.5 (4.2)	12.5 (4.3)	12.5 (4.3)	13.5 (4.3)	13.5 (4.4)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)
Greece	Standard 18	18	18	18	18	19	19	19	19	19	23	23	23	23	23	23	23	24	24	24	24	24
	Reduced 8 (4)	8 (4)	8 (4)	8 (4)	8 (4)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	5.5/11	6.5/13	6.5/13	6.5/13	6.5/13	6.5/13	6/13	6/13	6/13	6/13	6/13	6/13
Spain	Standard 16	16	16	16	16	16	16	16	16	16	18	18	18	18	21	21	21	21	21	21	21	21
	Reduced 7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	8 (4)	8 (4)	8 (4)	8 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)
France	Standard 20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced 5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/7 (2.1)
Croatia	Standard 22	22	22	22	22	22	22	22	22	22	23	23	25	25	25	25	25	25	25	25	25	25
	Reduced -	(0)	-	(0)	-	(0)	-	(0)	10 (0)	10 (0)	10 (0)	10 (0)	10 (0)	10 (0)	5/13	5/13	5/13	5/13	5/13	5/13	5/13	5/13
Italy	Standard 20	20	20	20	20	20	20	20	20	20	20	20	21	21	22	22	22	22	22	22	22	22
	Reduced 10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	5/10 (4)	5/10 (4)	5/10 (4)	5/10 (4)	5/10 (4)	5/10 (4)
Cyprus	Standard 10	10	13	15	15	15	15	15	15	15	15	15	17	18	19	19	19	19	19	19	19	19
	Reduced 5	5	5	5	5	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9
Latvia	Standard 18	18	18	18	18	18	18	18	18	21	21	22	22	21	21	21	21	21	21	21	21	21
	Reduced -	-	-	9	5	5	5	5	5	5	10	12	12	12	12	12	12	12	5/12	5/12	5/12	5/12
Lithuania	Standard 18	18	18	18	18	18	18	18	18	19	21	21	21	21	21	21	21	21	21	21	21	21
	Reduced 5	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9
Luxembourg	Standard 15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	17	17	17	17	17	17	17
	Reduced 6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	8 (3)	8 (3)	8 (3)	8 (3)	8 (3)	8 (3)	8 (3)
Hungary	Standard 25	25	25	25	25	25	20	20	20	25	25	25	27	27	27	27	27	27	27	27	27	27
	Reduced 12 (0)	12 (0)	12 (0)	12 (0)	12 (0)	5/15	5/15	5	5	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18
Malta	Standard 15	15	15	15	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
	Reduced 5	5	5	5	5	5	5	5	5	5	5	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7
Netherlands	Standard 18	19	19	19	19	19	19	19	19	19	19	19	19	19	21	21	21	21	21	21	21	21
	Reduced 6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6
Austria	Standard 20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced 10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10/13	10/13	10/13	10/13	10/13	10/13
Poland	Standard 22	22	22	22	22	22	22	22	22	22	22	23	23	23	23	23	23	23	23	23	23	23
	Reduced 7	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8

Taxation of labour

REVENUE FROM LABOUR TAXES AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT DID NOT CHANGE IN 2019

EU-27 revenues from labour taxation, at 20.7 % of GDP in 2019, represented the same share as in 2018 (Annex A, Table 43). Revenues from employees (10.2 % of GDP in 2019) represent the main share of this indicator, followed by revenues from employers (8.2 % of GDP) and revenues from the non-employed (2.3 % of GDP). Labour tax revenue rose sharply between 2007 and 2009 (from 19.4 % to 20.3 %), stabilised for 2 years and then rose again sharply, reaching their highest value in 2013, at 20.8 %. However, the share of labour taxation in total tax revenues (Annex A, Table 44) fell between 2010 and 2019 (from 52.6 % to 51.7 %).

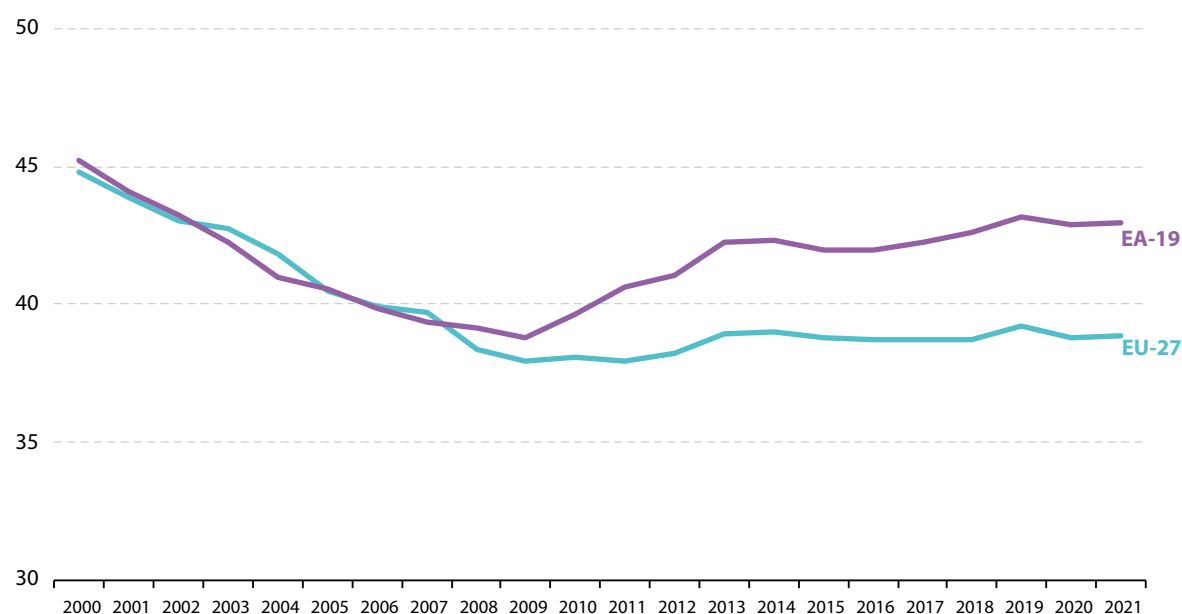
Changes in labour tax revenue between 2018 and 2019 varied across Member States, although they were minor in the majority of Member States. The largest increase was observed in Cyprus (2.2 pp), while the sharpest fall occurred in France (1 pp). In both cases, changes were linked to changes in the social contributions paid by employers.

THE EU-27 AVERAGE TOP PERSONAL INCOME TAX RATE DID NOT CHANGE SIGNIFICANTLY IN 2021

The top PIT rate at the start of 2021 for the EU-27 (simple average) was 38.8 %, 0.1 pp higher than in 2020 (Graph 11). It had fallen sharply from 44.8 % in 2000 to 37.9 % in 2011. Between 2011 and 2013, the average top rate increased to around 39 % and it has remained largely unchanged since 2013. The average rate for the euro area also increased slightly, to 43 %, in 2021. In 2021, Czechia introduced a top PIT rate of 23 %, which applies to taxable income exceeding the average wage by 48 times and replaces the solidarity surcharge. The tax rate is 15 % for the part of the taxable income up to the threshold. Croatia lowered its top rate by 7.1 pp, to 35.4 % (see Table 3).

The top PIT rate varies substantially in the EU, ranging from 10 % in Bulgaria to more than 55 % in Denmark (see Table 3).

Graph 11: Development of top personal income tax rate, 2000–2021
(%), simple averages



Sources: European Commission, DG Taxation and Customs Union, Taxes in Europe database and IBFD data.

[Download graph](#)

Table 3: Top statutory personal income tax rates (including surcharges), 2000–2021
(%)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Belgium	60.6	60.1	56.4	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.8	53.8	53.7	53.2	53.2	53.2	53.1	53.1	53.1
Bulgaria	40.0	38.0	29.0	29.0	29.0	24.0	24.0	24.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czechia	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Denmark	62.3	62.3	62.3	62.3	62.3	62.3	62.3	62.3	62.3	62.1	55.4	55.4	55.4	55.6	55.6	55.8	55.8	55.8	55.9	55.9	55.9	55.9
Germany	53.8	51.2	51.2	51.2	47.5	44.3	44.3	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5
Estonia	26.0	26.0	26.0	26.0	24.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Ireland	44.0	42.0	42.0	42.0	42.0	42.0	42.0	41.0	41.0	46.0	47.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	40.0	40.0
Greece	45.0	42.5	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	49.0	49.0	49.0	46.0	46.0	48.0	48.0	55.0	55.0	55.0	54.0	54.0
Spain	48.0	48.0	48.0	45.0	45.0	45.0	45.0	43.0	43.0	43.0	43.0	45.0	52.0	52.0	52.0	45.0	45.0	43.5	43.5	43.5	43.5	45.5
France	59.0	58.3	57.8	54.8	53.4	53.1	53.1	45.4	45.4	45.4	45.4	46.6	50.3	50.3	50.3	50.2	50.2	50.2	51.5	51.5	51.5	51.5
Croatia	41.3	41.3	41.3	53.1	53.1	53.1	53.1	53.1	53.1	56.1	50.2	47.2	47.2	47.2	47.2	47.2	47.2	42.5	42.5	42.5	42.5	35.4
Italy	45.9	45.9	46.1	46.1	44.1	44.1	44.1	44.9	44.9	44.9	45.2	47.3	47.3	47.3	47.8	48.8	48.8	47.2	47.2	47.2	47.2	47.2
Cyprus	40.0	40.0	40.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Latvia	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0	23.0	26.0	25.0	25.0	24.0	24.0	23.0	23.0	23.0	31.4	31.4	31.4	31.0
Lithuania	33.0	33.0	33.0	33.0	33.0	33.0	27.0	27.0	24.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	27.0	32.0	32.0
Luxembourg	47.2	43.1	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	42.1	41.3	43.6	43.6	43.6	43.6	45.8	45.8	45.8	45.8	45.8
Hungary	44.0	40.0	40.0	40.0	38.0	38.0	36.0	40.0	40.0	40.0	40.6	20.3	20.3	16.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	60.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	51.8	49.5	49.5	49.5
Austria	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Poland	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0
Portugal	40.0	40.0	40.0	40.0	40.0	40.0	42.0	42.0	42.0	42.0	45.9	50.0	49.0	56.5	56.5	56.5	56.5	56.2	53.0	53.0	53.0	53.0
Romania	40.0	40.0	40.0	40.0	40.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	10.0	10.0	10.0	10.0
Slovenia	50.0	50.0	50.0	50.0	50.0	50.0	50.0	41.0	41.0	41.0	41.0	41.0	41.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Slovakia	42.0	42.0	38.0	38.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Finland	54.0	53.5	52.5	52.2	52.1	51.0	50.9	50.5	50.1	49.1	49.0	49.2	49.0	51.1	51.5	51.6	51.6	51.4	51.1	51.1	51.1	51.3
Sweden	51.5	53.1	55.5	54.7	56.5	56.6	56.6	56.6	56.4	56.5	56.6	56.6	56.6	56.7	56.9	57.0	57.1	57.1	57.2	52.3	52.3	52.3
Iceland	45.4	45.5	45.8	45.6	43.6	41.7	38.7	35.7	35.7	45.2	46.1	46.2	46.2	46.2	46.2	46.2	46.3	46.3	46.2	46.2	46.2	46.2
Norway	47.5	47.5	47.5	47.5	47.5	43.5	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	39.0	39.0	38.7	38.5	38.4	38.2	38.2	38.2
United Kingdom	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	50.0	50.0	50.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0	45.0
Simple averages																						
EU-27	44.8	43.9	43.0	42.7	41.8	40.5	39.9	39.7	38.4	37.9	38.1	37.9	38.2	38.9	39.0	38.8	38.7	38.8	38.8	39.2	38.8	38.9
EU-28	44.6	43.7	42.9	42.6	41.8	40.4	39.9	39.7	38.4	38.0	38.5	38.4	38.7	39.2	39.2	39.0	38.9	39.0	39.0	39.4	39.0	39.0
EA-19	45.2	44.1	43.3	42.3	41.0	40.6	39.9	39.4	39.1	38.8	39.7	40.6	41.1	42.3	42.3	42.0	42.0	42.3	42.6	43.2	42.9	43.0

Sources: European Commission, DG Taxation and Customs Union, Taxes in Europe database and IBFD data.

[Download table](#)

Definition

The top statutory PIT rate reported in the table does not differentiate by source of income, so surcharges and deductions specific to income source are not taken into account. The top marginal tax rate from employment income, used sometimes in other situations, can differ from the top statutory PIT rate with respect to (1) source of income – any personal income versus earnings income – and (2) statutory versus marginal tax rate. The marginal tax rate calculation (increase in tax revenue for a unit increase in gross earnings) is possible for only the latter type of indicator. The differences between the two indicators relate directly to the design and complexity of the tax system. General surcharges are included even when they are not part of PIT or are not legally taxes (see country notes below). Local and regional taxes are normally added (see country notes below).

General notes

The reader is referred to the Taxes in Europe database for detailed information on the specificities of each country's PIT, and in particular on the level of income from which the top statutory income rate applies. Figures in italics represent flat-rate taxes.

Country notes

Belgium. Including crisis tax (1993–2002) and (average) local surcharges (Brussels Region rate since 2015). Special social security contributions (capped) are not included.

Bulgaria. The net income of sole proprietors is taxed separately (15 % final flat tax – not included in the table).

Czechia. In addition to the flat tax rate (15 %), in 2013–2020 a solidarity surcharge (7 %) was levied on employment, business and professional income above four times the average wage. The two rates apply to different taxable incomes and therefore cannot be added together. As of 2021, the tax rate is 15 % for the part of the taxable income up to 48 times the average wage and 23 % for the part exceeding 48 times the average wage (CZK 1 701 168 represents 48 times the average wage in 2021). For the purpose of income taxes, average wage means the average wage under the act regulating social security premiums.

Denmark. Including local taxes and labour market contribution (8 % in 2015–2019) but excluding church tax. The top rate is further capped (at 51.7 % in 2013–2014, 51.95 % in 2015–2017, 52.02 % in 2018, 52.05 % in 2019 and 52.06 % in 2020), by a decrease in the state tax if needed. The top rate in the table above includes the labour market contribution; for example for 2019 it is calculated as $8\% + (100\% - 8\%) \times 52.05\% = 55.9\%$.

Germany. In addition, a solidarity surcharge of 5.5 % of the tax liability is applied, subject to an exemption limit.

Ireland. Including the universal social charge of 8 % (for self-employed income in excess of EUR 100 000 it is 11 %).

Greece. Including the solidarity contribution for 2011–2016 (for 2011–2014 the rate ranged from 1 % to 4 %, with the top rate of 4 % applicable to net annual income exceeding EUR 100 000). From 2015 the rates changed, to 6 % for an annual income of EUR 100 000–500 000 and 8 % for income over EUR 500 000. The top-rate calculation for 2015 and 2016 in the table above includes the solidarity contribution for the income band EUR 100 000–500 000 at the rate of 6 %. From May 2016 the top PIT rate was increased to 45 % and the highest solidarity contribution became 10 % for incomes above EUR 200 000. The top-rate calculation for 2017 onwards in the above table includes the 10 % solidarity contribution for the income band EUR 220 000 and above.

Spain. Regional governments can use their own tax schedules. Up to 2016, this is assumed to have been equal to the central government tax schedule. Since 2017, each autonomous community has applied a different scale, of which currently only one matches the central government tax scale. Therefore, the calculation applies that of the Autonomous Community of Madrid, which is considered the most representative tax scale on various grounds. As a result, the top statutory tax rate decreased in 2017, although the PIT Law tax schedule has remained unchanged.

France. Several contributions are added to PIT, but, while PIT applies to individualised global net personal income, the contributions may vary depending on the income source. The value in the table reflects the top statutory rate for earnings. It includes the top PIT rate (45 %), the general social welfare contribution (CSG, applicable rate 9.2 %, of which 6.8 % is deductible) and the welfare debt repayment levy (CRDS, rate 0.5 %). A total of 0.4 % of social contributions is deductible from the basis on which PIT is calculated. The 2018 Budget Act introduced the choice between a flat tax and progressive taxation for taxation on capital income. The flat tax on capital income is 30 %: 12.8 % of income tax and 17.2 % of social contributions (without deductible CSG) on capital income ($9.9\% + 0.5\% + 4.5\% + 0.3\% + 2\%$). If the taxpayer chooses progressive taxation, then, with CSG (applicable rate 9.9 %, of which 6.8 % is deductible), CRDS, and additional social and solidarity levies ($4.5\% + 0.3\% + 2\%$), the top PIT rate becomes $(0.45 \times (1 - 0.068) + 0.099 + 0.005 + 0.045 + 0.003 \times 100 = 59.1\%$). The exceptional contribution for incomes above EUR 250 000 is not shown in the table.

Croatia. Including average crisis tax (2009–2011) and surtax for Zagreb (maximal local surtax rate of 18 %).

Italy. Including regional and municipal surcharges (values given for Rome) and, from 2011 to 2016, 3 % solidarity contribution (deductible from the tax base). The increases of 0.5 % in 2014 and of 1 % in 2015 correspond to increases in the Lazio regional surcharge.

Cyprus. Not including the (tax-deductible) special contribution on gross wages (2012–2016) of up to 3.5 % (up to 4 % for (semi-)public employees).

Latvia. From January 2018, the previous 23 % flat rate was replaced by three progressive rates: 20 %, 23 % and 31.4 % (the third rate, 31.4 %, is designed as a conditional rate, and it will be calculated only after submission of the annual tax declaration; the PIT part of the solidarity tax is included). From 2021, the third rate is set at 31.0 %.

Luxembourg. Including crisis contribution in 2011 and solidarity surcharge for the unemployment fund (since 2002) of 9 % (for top incomes), but not the *Impôt d'équilibre budgétaire temporaire* of 0.5 % between 2015 and 2016 (which is added to the social security contributions). Since 1 January 2017, there has been a new rate of 42 % for incomes over EUR 200 004. In 2021, the solidarity surcharge is at 9 %.

Hungary. Including solidarity tax (2007–2009). In 2010–2012, rates included the effect of a base-increasing component, which was applicable in 2010 and 2011 to total earnings, and in 2012 to the part of monthly earnings above HUF 202 000 (EUR 653), roughly the average wage, leading to a two-rate system: 16 % and 20.3 %. In 2013, the base-increasing component was phased out and the 16 % tax rate applied to all income. From 2016, this was reduced to 15 %.

Austria. A rate of 55 % on taxable income over EUR 1 000 000. This rate is only for 2016–2021.

Portugal. Including a surcharge levied on all aggregated categories of income (3.5 % from 2013 to 2016, 3.21 % in 2017, phased out in 2018), and an additional solidarity surcharge (top rate 5 % since 2013). (The special rate of 60 % applied to 'unjustified increases' in personal wealth (above EUR 100 000) is not included.)

Finland. Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variations in average local taxes.

Sweden. Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variations in average local taxes.

Iceland. Including surcharges when appropriate and (average of) municipality taxes. The lump-sum taxes for the elderly fund and radio broadcast services are excluded.

Norway. Including the 12 % surtax up to 2015. In 2016, the surtax was replaced by a bracket tax, the top rate of which in 2019 was 16.2 % for 'person income' (essentially gross labour and pension income) above NOK 964 800.

United Kingdom. Rates given are rates for the fiscal year starting in April. An additional higher rate of 50 % was introduced for income exceeding GBP 150 000 from the 2010–2011 fiscal year, cut to 45 % as of 2013.

Box 1: Using the implicit tax rate and the tax wedge to measure the effective tax burden on labour

The picture given by PIT rates alone is incomplete and does not reflect the overall tax burden on labour. It is not only the level of and change in the top PIT rates that is relevant; the income level at which they are applied, the progression of other PIT rates applied, the structure of allowances and tax credits, and the definition of the tax base also play a role in defining the real or effective tax burden.

Two indicators have been developed specifically to measure the effective tax burden on labour: the ITR on labour and the tax wedge. The ITR on labour measures the overall tax burden on all employed labour. It does so by dividing taxes and social contributions on employed labour income by total compensation of employees and payroll taxes. It is an overall aggregate indicator based on macroeconomic variables in the national accounts.

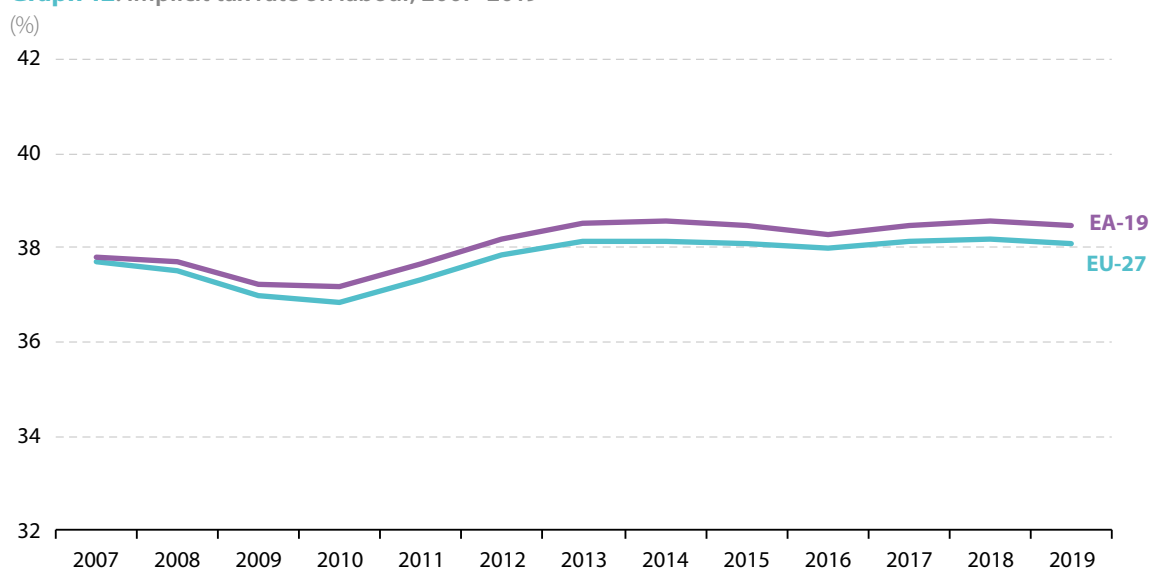
The second indicator, the tax wedge, measures the difference between the total labour cost of employing a worker and the worker's net earnings. The tax wedge is defined as the sum of personal income taxes and employee and employer social security contributions net of family allowances, expressed as a percentage of total labour costs (the sum of the gross wage and social security contributions paid by the employer). The tax wedge is calculated in a number of typical taxpayer scenarios, in terms of household composition (Single, Couple, with or without children...) and income levels (usually expressed as a percentage of the average wage), and in each case applying the tax rules of the country concerned to calculate the effective tax rate. As the ITR on labour is an aggregated measure, it gives an overall picture of the taxation averaged over all workers, while the tax wedge focuses on the taxation of wages in particular situations. It should be noted that tax expenditures lower the ITR on labour but not the tax wedge. The differences between the two measures, along with their advantages and disadvantages, are presented in more detail in Annex B.

THE IMPLICIT TAX RATE ON LABOUR REMAINED STABLE IN 2019

euro area has a very similar development to the EU as a whole, with a slightly higher ITR of 38.5 %.

The ITR on labour for the EU-27 was 38.1 % in 2019 (Graph 12), showing no major changes since 2013. The

Graph 12: Implicit tax rate on labour, 2007–2019



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
[Download graph](#)

The level of tax burden on labour varied substantially across Member States in 2019 ⁽¹⁰⁾. The highest ITRs on labour were found in Italy (43.8 %), Austria (41.5 %) and Belgium (40.4 %), and the lowest in Malta (24.6 %) and Bulgaria (25.4 %).

The majority of EU Member States registered increases in the ITR on labour between 2018 and 2019 (see Table 80 in Annex A). In particular, there was a strong increase in Cyprus (4.5 pp), in line with the increase in labour tax revenues discussed above. On the other hand, there was a strong decrease in Lithuania (1.4 pp), where there was a significant shift in social security contributions from employers to employees. France also registered a significant decrease (1.1 pp), driven mainly by drops in the social security contributions of employers.

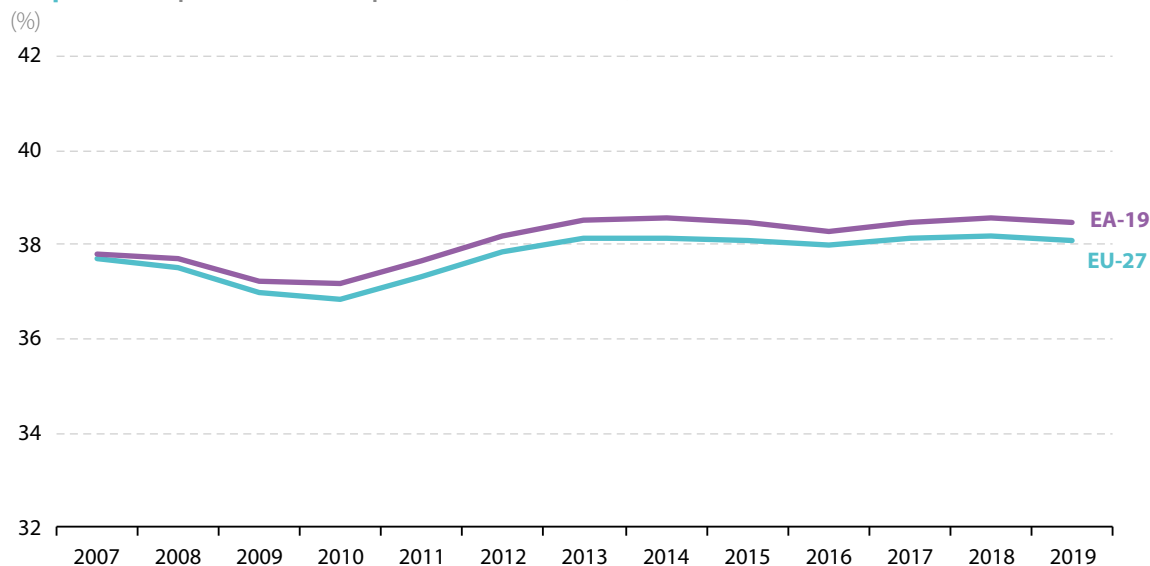
SOCIAL SECURITY CONTRIBUTIONS AND PAYROLL TAXES MAKE UP TWO THIRDS OF THE ITR ON LABOUR TAXES

In most Member States, social security contributions account for a much greater share of labour taxes than

PIT. On average, in the EU-27, two thirds of the overall ITR on labour consists of social contributions and payroll taxes paid by employees and employers (see Graph 13). In Denmark, where social contributions are very low, as general taxation largely finances welfare spending, PIT accounts for 96 % of the ITR on labour. In Ireland and Malta, PIT is also a relatively large component of the ITR (59 % and 55 % respectively). In Romania, on the other hand, PIT is only 12 % of the ITR on labour, with 80 % of the contribution made by employees' social contributions.

Between 2009 and 2019, the ITR on labour in the EU-27 rose 1.1 pp. In the same period, 16 Member States increased their ITRs on labour. Three Member States had significant increases, of over 5 pp: Cyprus (7.9 pp), Greece (5.8 pp) and Ireland (5.6 pp). In several countries, the components of the ITR changed markedly over the period (see Graph 14). In Latvia, Lithuania, Romania and Hungary, social contributions paid by employers decreased significantly, while employees' contributions increased. In Lithuania, the PIT increased as well. In these cases, the changes offset each other and the final ITR on labour did not change substantially.

Graph 13: Composition of the implicit tax rate on labour, 2019



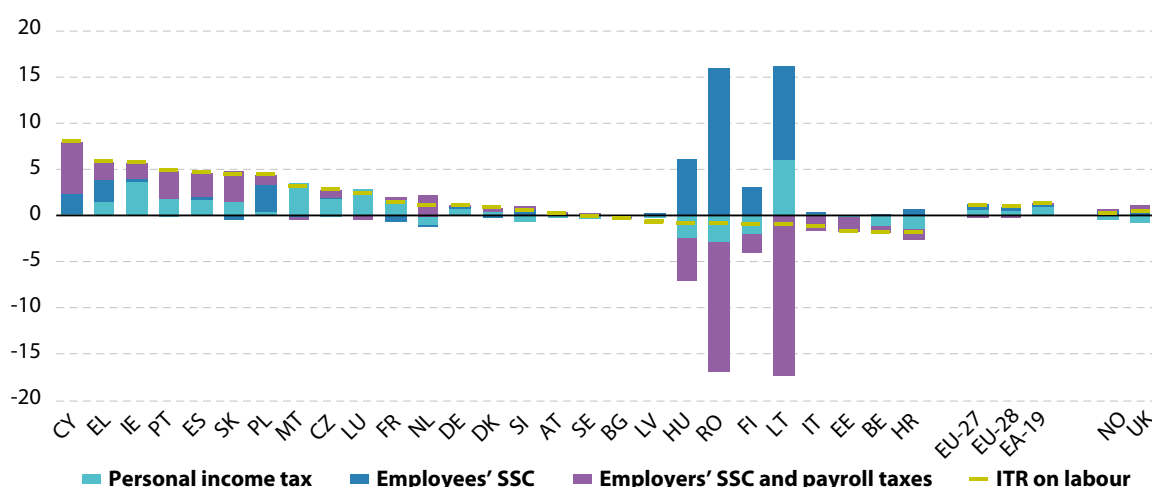
SSC: social security contributions.

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

[Download graph](#)

⁽¹⁰⁾ It should be noted that wage subsidies (including some reductions in social security contributions) are not taken into account.

Graph 14: Changes in the composition of the implicit tax rate on labour, 2009–2019
(differences in percentage points)



SSC: social security contributions.

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

[Download graph](#)

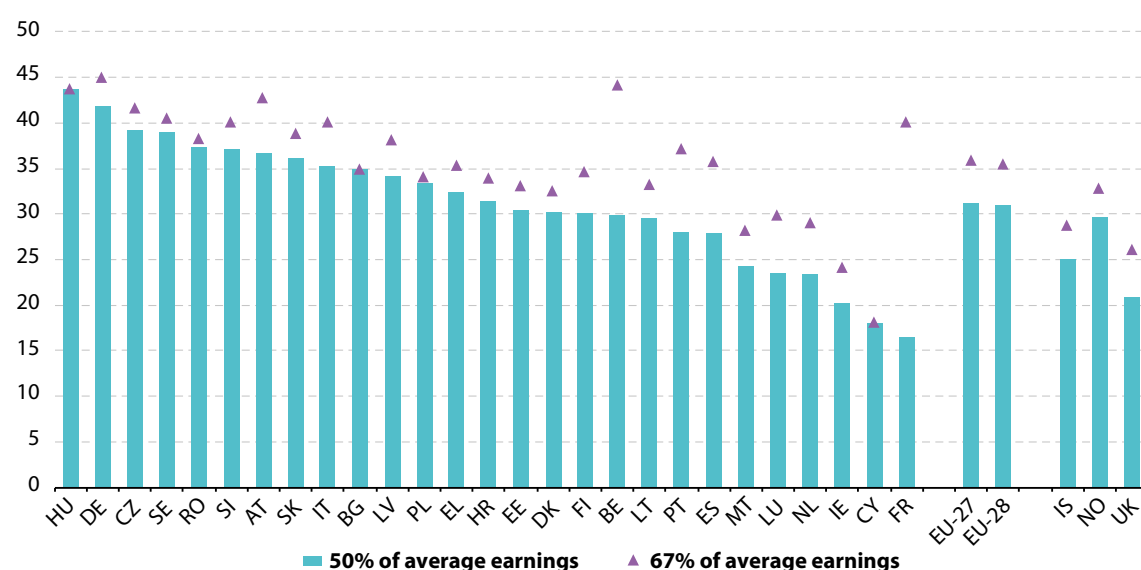
THE EU-27 TAX WEDGE FOR LOW EARNERS FELL IN 2020, BUT WITH MIXED DEVELOPMENTS IN MEMBER STATES

As described earlier, the analysis of the ITR on labour gives a picture of the average tax burden on labour across all income classes. The tax wedge indicator, however, explores the burden of taxation across different categories

of households (e.g. single, couple, family) and income levels (e.g. workers on 50, 67 and 100 % of the average wage).

Policymakers have made efforts to target labour tax cuts at the bottom end of the wage scale to boost the employability of low-skilled workers. The average tax wedge in 2020 for workers with 50 % of average gross earnings ⁽¹⁾ was 31.3 % in the EU-27, having decreased 0.9 pp since 2019 and 2.6 pp since 2010.

Graph 15: Tax wedges for a single worker with 50 % and 67 % of average gross earnings, no children, 2020
(% of total labour costs)



Source: European Commission, DG Economic and Financial Affairs, Tax and Benefits database.

[Download graph](#)

⁽¹⁾ The 50 % case may not capture low wages in every country, and it is always useful to analyse the wage distribution.

Table 4 and Graph 15 present tax-wedge data for single people on low incomes (50 % of average earnings). In 2020 (latest data available), tax wedge rates for these low-income earners were above 40 % in Hungary and Germany, while they were below 20 % in France and Cyprus. In France, there is a considerable gap between the tax wedges at 50 % and 67 % of average earnings (23.5 pp).

In 2020, 19 Member States recorded a year-on-year fall in the tax wedge for single people on low incomes. France

and Belgium showed the largest yearly declines (5.2 pp and 3.2 pp respectively). Yearly increases in the tax wedge, on the other hand, were few and modest. Romania showed the largest increase, 0.8 pp. France had by far the largest decrease since 2010 (17.6 pp), reaching in 2020 the lowest level in the EU for workers at 50 % of the average wage. In the decade running up to 2020, Malta registered the largest increase (5.4 pp), followed by Slovakia (4.4 pp).

Table 4: Tax wedges for a single worker on 50 % of average earnings, no children, 2007–2020
(% of total labour costs)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020
Belgium	40.0	41.0	41.1	41.8	42.2	42.6	41.4	41.1	40.3	36.1	35.7	34.1	33.1	29.9	-12.0
Bulgaria	:	35.1	33.8	32.5	33.6	33.6	33.6	33.6	33.6	33.6	34.3	34.9	34.9	34.9	2.4
Czechia	38.7	36.7	35.4	35.7	36.6	36.3	36.3	36.6	37.0	37.5	38.2	38.9	39.3	39.3	3.6
Denmark	33.5	33.2	32.6	31.2	31.4	31.6	31.0	30.8	31.1	31.1	31.0	30.2	30.4	30.2	-1.0
Germany	43.3	42.9	42.2	41.7	42.4	42.4	42.0	42.0	42.2	42.3	42.3	42.3	42.1	41.9	0.2
Estonia	36.2	35.7	36.3	37.3	37.7	38.0	37.6	37.8	36.9	33.8	36.9	29.8	30.5	30.4	-6.9
Ireland	14.7	14.8	15.9	16.3	19.3	19.7	21.0	21.1	20.5	20.2	20.0	20.4	20.8	20.2	3.9
Greece	34.4	34.4	34.4	34.4	38.0	38.2	34.5	33.3	32.2	32.6	32.9	33.3	33.4	32.4	-2.1
Spain	30.9	29.3	29.7	30.5	31.3	31.9	32.1	32.3	30.6	30.6	30.7	29.2	27.9	27.9	-2.6
France	32.3	33.2	33.5	34.1	34.9	34.8	31.6	31.2	31.4	27.7	27.9	28.3	21.7	16.5	-17.6
Croatia	:	:	:	:	:	:	32.8	33.9	32.8	33.0	31.7	31.7	31.3	31.3	:
Italy	39.3	39.8	40.1	40.7	41.3	41.5	41.8	37.8	36.3	36.2	36.1	36.2	36.5	35.2	-5.5
Cyprus	11.9	:	:	:	:	:	:	17.3	:	:	17.3	17.3	18.1	18.1	:
Latvia	39.5	37.7	38.2	42.4	42.2	42.3	41.9	41.1	40.8	40.0	39.8	36.8	36.7	34.2	-8.2
Lithuania	39.4	38.8	37.1	36.9	37.1	37.5	37.9	36.9	37.4	36.6	34.4	33.5	31.8	29.5	-7.4
Luxembourg	25.2	24.9	25.1	25.3	27.0	26.6	27.3	27.6	28.4	28.4	26.3	26.5	24.4	23.5	-1.8
Hungary	43.1	43.4	42.7	41.0	43.1	45.4	48.2	49.0	49.0	48.2	46.2	45.0	44.6	43.6	2.7
Malta	18.5	18.6	18.3	18.9	20.1	20.5	20.8	20.5	22.9	22.6	22.9	23.3	24.0	24.3	5.4
Netherlands	27.4	28.1	27.8	28.3	28.1	27.9	28.6	26.9	26.9	24.3	24.3	24.7	23.9	23.5	-4.8
Austria	39.4	39.9	38.0	38.4	39.0	39.4	40.4	40.2	40.5	39.4	38.8	39.0	38.6	36.7	-1.7
Poland	36.0	32.5	32.1	32.3	32.5	33.8	33.9	34.1	34.3	34.1	34.3	34.5	34.3	33.4	1.0
Portugal	30.5	30.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	0.0
Romania	:	39.9	42.0	42.3	42.1	42.2	39.7	40.0	37.3	36.7	37.0	36.0	36.6	37.3	-4.9
Slovenia	38.4	35.0	34.9	33.7	33.8	33.6	33.5	34.9	35.0	35.0	35.2	36.1	37.2	37.1	3.4
Slovakia	32.9	33.6	31.3	31.8	33.6	34.4	36.0	36.3	32.8	33.6	34.6	36.9	37.3	36.2	4.4
Finland	35.3	35.2	33.7	33.5	33.4	33.1	33.9	34.3	34.1	34.3	33.0	32.6	31.7	30.2	-3.3
Sweden	41.6	40.9	39.6	39.0	39.1	39.1	39.3	38.8	39.0	39.2	39.3	39.4	38.8	38.9	-0.1
Iceland	23.5	24.3	21.6	23.3	24.7	24.6	25.2	25.4	26.1	26.7	26.1	26.3	26.0	25.1	1.7
Norway	31.2	31.2	31.0	31.0	31.3	31.1	31.1	30.8	30.6	30.1	29.8	29.6	29.5	29.7	-1.3
United Kingdom	27.4	26.5	25.7	26.1	24.3	23.5	22.0	21.1	20.8	21.1	21.2	21.2	21.1	20.9	-5.2
EU-27	33.4	34.2	33.8	33.9	34.7	35.0	34.8	34.0	34.3	33.7	32.9	32.6	32.2	31.3	-2.6
EU-28	33.2	33.9	33.5	33.6	34.3	34.5	34.3	33.5	33.8	33.2	32.5	32.2	31.8	30.9	-2.7

NB: No data for the euro area.

Source: European Commission, DG Economic and Financial Affairs, Tax and Benefits database.

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Taxation of capital

OVERALL REVENUES FROM CAPITAL ARE 1 PERCENTAGE POINT HIGHER IN 2019 THAN IN 2009

In 2019, EU-27 revenues from taxes on capital, which include taxes on the capital income of households and

corporations and on capital stocks, represented 8.2 % of GDP (Table 53 in Annex A). The revenues from taxes on capital have been stable since 2016, although they are 1 pp higher than in 2009 (7.2 %). In 2010, these revenues bottomed out, only to increase rapidly (2011–2013) and then grow more gradually between 2014 and 2016.

Box 2: Implicit tax rate on capital

Statutory tax rates do not reflect the effective level of taxation. Different statutory rates may be applied at different income thresholds, while allowances, exemptions and tax credits can modify the actual amount of tax paid. Consequently, various attempts have been made to calculate estimates of the real or effective tax rate borne by taxpayers. One of these, the ITR on capital, is based on national accounts' aggregates, and it attempts to measure what percentage of the potential capital tax base is actually collected in revenue. This section presents data about the overall ITR on capital, along with two alternative measures of the ITR on corporate income.

The ITR on capital is defined as the ratio of taxes on capital to the aggregate of capital and savings income. The numerator includes taxes levied on the income that households and corporations earn from savings and investments, taxes related to stocks of capital stemming from savings and investment in previous periods, and taxes on transactions of assets. A full definition and description of the methodology for the ITR on capital can be found in Annex B.

Note that the capital tax base components (the denominator of the ITR) are only an approximate measure of the worldwide capital income of a country's residents for domestic purposes, and the ITR denominator may differ from the statutory tax base defined in legislation for the following reasons.

- Consumption of fixed capital: the calculations in the profit and loss statements are not comparable across countries.
- Capital gains are not part of the capital accounts in national accounts.
- Central banks: non-taxable profits are included in the denominator.
- There is no separation of interest payments made by households and the self-employed.
- Taxable profits and tax revenues reduced by carry-forward cause cyclical mismatches in the base and in the ITRs, distorting international comparisons. Differences on the estimation methods of imputed rents on owner-occupied dwellings between national accounts and tax provisions also produce biases.

There are also differences in methods across countries affecting comparability: for example, fixed capital stocks, depreciation and imputed rents of National Accounts are estimated differently across countries.

THE OVERALL IMPLICIT TAX RATE ON CAPITAL INCREASED IN SLIGHTLY MORE THAN HALF OF THE COUNTRIES IN 2019

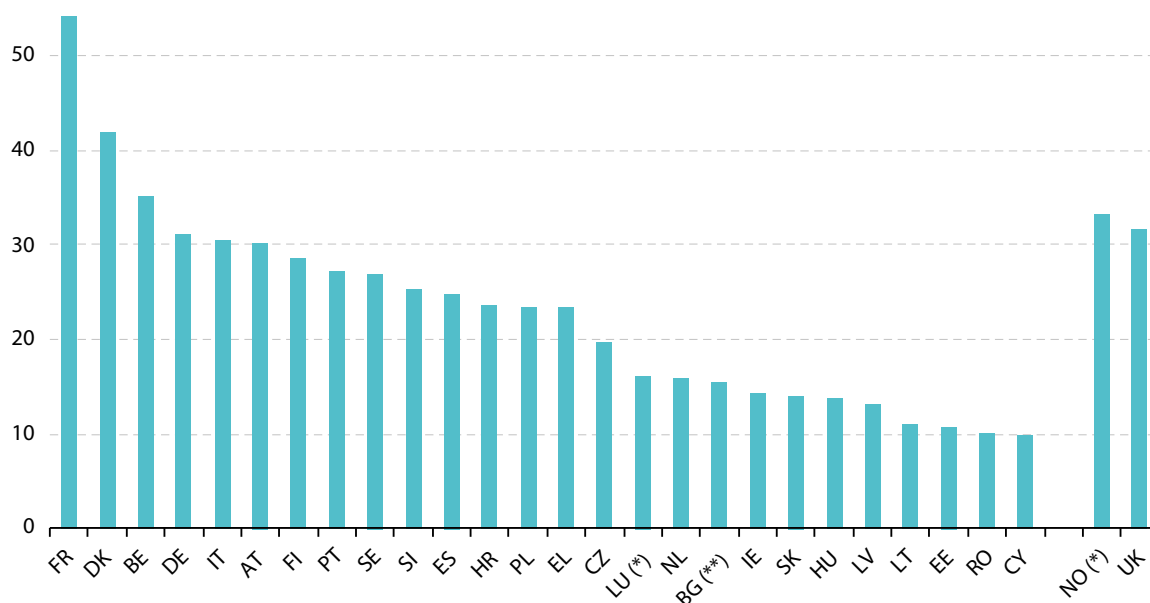
Table 5 shows the overall estimates of the ITR on capital for 2007–2019. The table does not provide estimates for Malta, in the absence of specific sectoral data. Other countries do not provide recent data in some of the components required for the calculations. As a result of

these data gaps, the ITR on capital is not computed for the EU-27.

In 2019, the ITR on capital increased in 12 Member States, while it decreased in 10. Over the decade up to 2019, France and Denmark registered the greatest increases (10.5 pp and 10.1 pp respectively), while Hungary showed the largest decrease (10.5 pp), followed by Cyprus (7.1 pp). By 2019, France (54.2 %) and Denmark (41.9 %) had the highest rates, while the lowest rates were in Cyprus (9.7 %) and Romania (10.1 %).

Graph 16: Overall ITR on capital, 2019

(%)



(*) Data from 2018.

(**) Data from 2017.

No data for Malta and Iceland.

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

[Download graph](#)

Table 5: Overall implicit tax rate on capital, 2007–2019
(%)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009 to 2019
Belgium	30.8	32.2	29.1	28.4	30.7	34.8	37.1	36.6	36.1	35.5	41.2	39.5	35.1	6.0
Bulgaria	16.3	14.3	11.5	10.9	9.8	11.0	13.3	13.7	14.6	14.7	15.5	:	:	:
Czechia	19.9	18.4	17.6	17.1	17.1	18.0	18.5	17.6	17.8	18.5	18.6	19.6	19.6	2.0
Denmark	40.3	35.8	31.8	38.7	36.5	37.6	33.3	39.9	34.7	35.2	37.0	32.4	41.9	10.1
Germany	22.3	22.3	22.3	20.9	22.4	24.5	25.4	25.1	26.9	28.1	28.2	30.1	31.2	8.8
Estonia	9.5	11.1	14.9	9.4	7.5	8.0	9.1	9.5	12.0	9.7	9.0	10.8	10.8	-4.1
Ireland	24.9	21.6	17.1	15.2	15.1	15.0	14.7	15.0	13.2	13.7	13.7	14.8	14.1	-3.0
Greece	16.0	17.1	18.0	17.2	20.8	20.6	21.3	22.8	22.9	25.4	23.1	24.2	23.3	5.3
Spain	38.5	28.4	23.5	22.9	22.2	24.3	24.3	25.4	26.1	24.9	24.5	25.9	24.7	1.2
France	44.5	43.1	43.7	43.0	45.4	49.8	52.8	51.9	49.7	51.5	54.5	54.0	54.2	10.5
Croatia	23.4	23.6	24.7	19.9	19.7	19.2	19.6	18.2	19.4	22.0	21.8	23.1	23.6	-1.0
Italy	30.0	29.8	30.8	28.3	28.3	33.0	33.9	32.9	33.6	31.2	30.1	29.1	30.4	-0.3
Cyprus	38.4	22.6	16.8	16.8	9.8	13.5	15.4	12.7	4.1	12.8	8.2	6.2	9.7	-7.1
Latvia	17.0	21.0	13.3	12.7	12.4	13.7	14.1	15.7	16.3	17.8	17.0	14.9	13.1	-0.1
Lithuania	11.7	13.6	13.4	8.5	7.0	8.2	7.9	8.2	9.7	10.5	9.9	10.2	11.0	-2.4
Luxembourg	5.6	9.6	7.9	8.9	8.4	6.2	5.2	7.2	7.1	8.8	10.6	16.1	:	:
Hungary	21.5	21.1	24.2	21.5	19.6	22.3	18.2	17.7	17.6	18.3	17.3	15.0	13.7	-10.5
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	13.2	14.3	11.3	10.5	9.2	9.5	9.5	11.4	11.5	13.0	14.1	14.4	15.9	4.6
Austria	24.1	25.2	24.1	23.2	23.6	23.5	26.9	27.0	28.8	27.7	28.1	28.4	30.2	6.1
Poland	24.5	24.1	19.7	18.1	18.1	19.5	18.6	18.7	19.7	20.9	21.5	23.2	23.4	3.7
Portugal	27.7	29.7	24.9	24.7	26.7	25.0	26.9	24.9	25.1	24.4	25.3	27.4	27.1	2.2
Romania	13.5	13.4	10.9	11.4	12.9	11.4	11.1	13.1	13.8	14.2	11.9	10.6	10.1	-0.9
Slovenia	29.9	27.5	25.2	28.0	26.0	27.8	24.9	24.8	24.6	24.6	24.0	24.2	25.2	0.1
Slovakia	11.9	12.0	10.6	9.6	9.5	9.8	11.7	12.9	13.8	14.1	14.6	14.2	14.0	3.5
Finland	28.4	28.4	28.4	28.3	27.8	28.4	32.5	29.4	28.3	29.8	28.6	27.6	28.5	0.1
Sweden	30.5	24.5	28.2	26.8	26.8	26.3	28.9	28.1	28.0	29.5	29.8	28.8	27.0	-1.2
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	40.8	41.7	42.2	42.2	42.7	40.3	36.2	32.9	29.5	29.2	30.3	33.1	:	:
United Kingdom	39.8	40.9	35.0	33.9	32.2	31.7	32.1	30.3	31.9	33.1	33.9	33.6	31.5	-3.5

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

[Download table](#)

THE IMPLICIT TAX RATE ON CORPORATE INCOME IS BELOW 10 % IN EIGHT COUNTRIES

In this section, two alternative indicators are provided for the ITR on corporate income. The first, or 'traditional', version was reported in older editions of *Taxation Trends in the European Union*. The second, 'no dividends', version is a more recent variant that excludes dividends from the denominator, as they are distributed profit after tax and as such usually exempted from corporate taxation at the level of the recipient.

The traditional ITR on corporate income is defined as the ratio between revenue from taxes on income or profits of corporations (including holding gains) and all taxable capital and business income of corporations (the full definition can be found in Box F.4 of Annex B).

Table 6 shows the traditional ITR on corporate income estimates for 2007–2019. In 2019, France (33.2 %) and Greece (24 %) showed the highest ITRs on corporate income. At the same time, eight countries had implicit rates below or equal to 10 %. In 2019, Latvia had the lowest rate, at 1.2 %, following what was the largest decrease (6.1 pp), and revenues from corporate income tax decreased substantially.

Table 6: Implicit tax rate on corporate income (traditional version), 2007–2019
(%)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009 to 2019
Belgium	20.3	21.3	14.9	14.2	16.1	18.0	18.8	18.2	18.6	18.2	25.6	24.2	19.0	4.1
Bulgaria	28.9	27.6	15.5	12.9	10.9	10.1	12.6	12.0	11.2	11.8	11.1	:	:	:
Czechia	24.3	22.9	21.5	22.3	21.3	22.6	23.1	21.1	19.9	20.8	21.2	23.4	23.3	1.9
Denmark	23.4	18.1	14.7	15.2	13.7	16.3	17.2	16.2	15.2	15.8	19.3	16.5	18.0	3.4
Germany	14.8	14.7	12.8	12.9	14.9	17.1	17.0	16.2	16.1	17.5	17.7	19.5	20.4	7.5
Estonia	6.5	8.2	13.1	6.9	5.2	5.8	7.2	7.8	10.4	7.8	7.2	9.7	9.6	-3.5
Ireland	12.5	12.1	9.7	8.8	7.9	8.0	7.7	7.7	7.4	8.3	8.7	9.9	9.4	-0.3
Greece	18.8	19.3	25.4	23.9	22.4	12.2	11.7	18.4	22.2	26.3	19.3	23.4	24.0	-1.5
Spain	42.0	20.9	14.6	13.5	13.8	16.0	14.9	14.7	15.7	14.6	14.1	15.5	13.2	-1.4
France	32.4	30.4	22.6	28.9	30.6	35.5	38.0	35.4	30.5	32.5	36.8	34.7	33.2	10.6
Croatia	32.8	31.2	39.8	24.6	23.8	21.8	20.9	17.8	18.0	20.1	20.5	21.0	21.9	-17.9
Italy	28.5	29.5	26.1	22.9	22.3	25.5	28.4	23.9	23.2	19.1	18.5	16.7	18.2	-7.9
Cyprus	38.2	20.7	17.4	15.6	8.3	12.1	13.9	10.8	2.9	11.3	6.4	4.8	8.1	-9.3
Latvia	15.8	22.6	11.3	6.8	7.1	8.6	8.9	9.7	10.6	12.0	10.7	7.3	1.2	-10.0
Lithuania	9.6	11.1	8.2	3.7	2.6	4.3	4.5	4.6	5.7	6.4	5.7	5.8	6.4	-1.8
Luxembourg	2.9	5.3	4.6	5.2	4.5	3.3	2.7	3.6	3.3	4.0	5.1	8.7	:	:
Hungary	18.7	19.1	20.3	9.8	8.5	11.0	9.7	10.1	10.3	13.3	11.7	8.2	7.2	-13.1
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	8.9	9.6	6.8	6.0	5.5	5.8	5.4	6.2	7.0	8.4	8.4	8.7	9.9	3.1
Austria	14.8	15.8	12.6	12.7	13.2	12.8	15.6	15.3	16.2	16.4	17.2	17.7	19.0	6.4
Poland	19.6	19.9	14.1	12.1	12.0	13.1	10.9	11.0	10.7	11.5	12.6	14.1	14.1	0.0
Portugal	28.4	35.2	25.2	22.9	25.7	22.0	25.1	21.0	22.9	21.6	22.5	24.4	23.5	-1.7
Romania	13.1	12.0	8.8	11.8	12.9	9.5	11.1	11.3	12.2	12.1	10.9	11.4	10.4	1.5
Slovenia	39.5	34.3	29.2	32.3	27.2	24.7	20.2	19.6	19.1	19.4	18.6	19.9	20.7	-8.5
Slovakia	15.9	17.4	16.5	13.0	12.0	11.7	14.7	16.9	17.6	19.2	20.6	20.3	20.1	3.6
Finland	17.8	18.7	16.9	17.2	17.3	16.2	19.6	13.8	13.6	15.4	15.6	14.6	14.9	-2.1
Sweden	21.4	15.8	19.2	20.1	20.7	18.6	21.0	19.5	18.2	19.0	19.4	20.7	19.9	0.7
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	18.9	17.9	19.4	19.5	18.6	17.3	15.3	14.5	11.9	13.1	12.1	13.2	:	:
United Kingdom	39.9	30.1	23.4	27.6	22.8	20.8	19.1	17.9	18.7	21.1	20.3	19.4	15.8	-7.6

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

[Download table](#)

The no dividends version of the ITR on corporate income employs the same numerator as the traditional version, but the denominator excludes all dividends, that is, it is defined as the sum of the net operating surplus and property income balance (excluding all dividends) of the corporate sector⁽¹²⁾. The argument for excluding dividends is that there is a widespread tax exemption for received dividends, notably due to the EU parent–subsidiary directive⁽¹³⁾, and that paid dividends are not tax-deductible. Therefore, a positive or negative net receipt of dividends artificially inflates or deflates the real taxable corporate base.

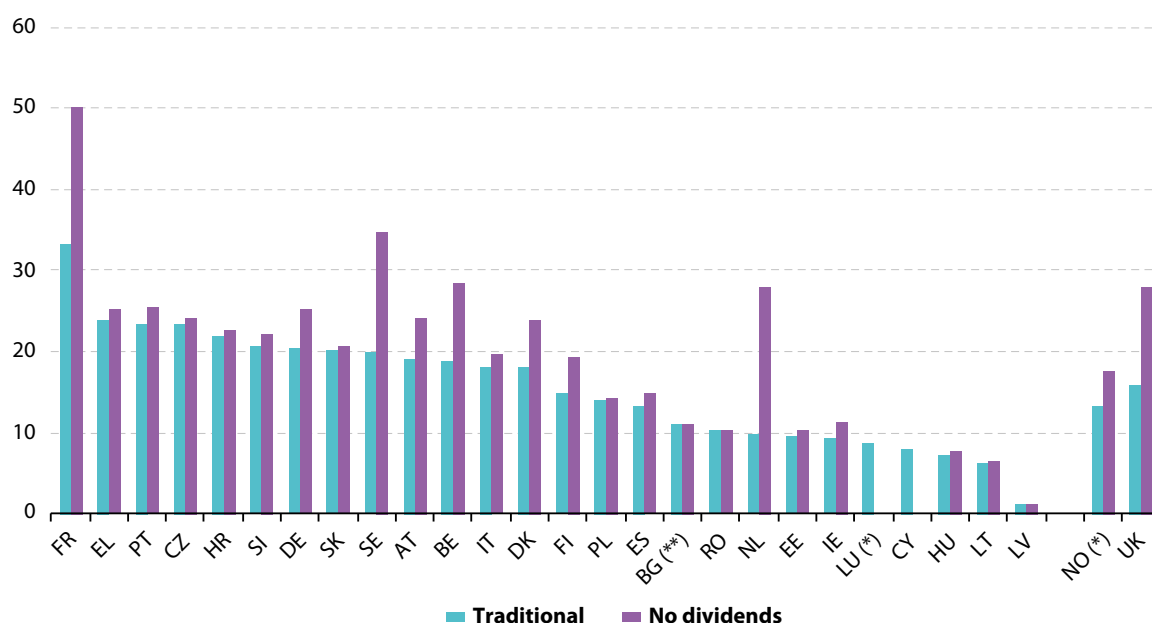
Table 7 shows estimates of the new no dividends version of the ITR on corporate income for 2007–2019. Looking at the most recent year, France’s no dividends ITR on corporate income was the highest, at 50 %, followed by those of Sweden and Belgium (35 % and

29 % respectively). At the lower end of the scale are Luxembourg (based on 2018 data), with a negative value of 6.9 %⁽¹⁴⁾, and Latvia, with a very low value just above 1 %.

Graph 17 highlights the differences between the two versions of the ITR on corporate income in 2019. At first glance, the figure sets out a clear division among Member States in terms of the magnitude of differences between the two indicators. These differences are significantly larger (more than 10 pp) in three Member States: France, the Netherlands and Sweden.

Some of the changes in both ITRs on corporate income can be explained by changes in the tax base (i.e. in the denominator of the ITRs) over time. Table 8 shows estimates of the traditional corporate-tax-base-to-GDP ratio, while Table 9 shows estimates of the no dividends corporate-tax-base-to-GDP ratio for 2000–2019.

Graph 17: Differences in implicit tax rates on corporate income (traditional versus no dividends version), 2019 (%)



(*) Data for Luxembourg and Norway are from 2018.

(**) Data for Bulgaria are from 2017.

No data for Malta, or for the no dividends version in Cyprus. Negative value for the no dividends version for Luxembourg not displayed; value available in Table 7.

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

[Download graph](#)

⁽¹²⁾ Specifically, the denominator is the same as the traditional version in Box F.4 of Annex B, except that it excludes all of the dividend items under D42.

⁽¹³⁾ Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, OJ L 345, 29.12.2011, p. 8 (<http://data.europa.eu/eli/dir/2011/96/2015-02-17>).

⁽¹⁴⁾ The negative no dividends ITR on corporate income value for Luxembourg is due to a very high negative net value of D44_S12 or 'Insurance property income attributed to policyholders paid by financial corporations', which makes the overall ITR base negative.

Table 7: Implicit tax rate on corporate income (no dividends version), 2007–2019

(%)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009 to 2019
Belgium	25.2	26.9	20.0	17.7	20.6	22.9	24.2	23.7	23.1	24.2	30.3	31.7	28.5	8.5
Bulgaria	29.1	27.3	15.6	12.9	11.0	10.2	12.6	12.0	11.3	11.9	11.1	:	:	:
Czechia	24.8	23.3	21.8	22.8	21.7	23.1	23.7	21.4	20.4	21.1	21.7	24.3	24.1	2.3
Denmark	32.1	26.8	21.0	21.4	19.1	22.3	23.2	21.4	21.2	21.6	26.1	22.7	23.9	3.0
Germany	16.4	16.7	14.5	14.8	17.0	19.8	20.2	18.9	19.1	20.6	21.2	23.6	25.2	10.7
Estonia	6.8	9.2	13.9	7.2	5.4	6.2	7.9	8.2	11.2	8.3	7.8	10.3	10.3	-3.6
Ireland	14.1	14.4	11.1	10.1	9.2	9.8	9.6	9.3	8.4	10.0	10.2	11.8	11.3	0.2
Greece	19.0	19.6	25.6	24.1	22.6	12.3	12.0	18.9	22.5	26.8	20.4	24.2	25.1	-0.5
Spain	48.6	24.3	16.5	16.0	16.2	18.0	16.8	16.3	17.4	16.2	15.8	17.4	14.9	-1.5
France	40.6	40.2	31.4	39.7	44.2	54.9	60.0	55.2	46.9	47.2	56.6	52.6	50.2	18.8
Croatia	33.3	31.7	40.5	25.1	24.1	22.0	21.1	18.0	18.3	20.5	21.0	21.5	22.6	-17.9
Italy	31.2	31.7	27.5	24.6	23.9	27.8	30.4	26.0	25.5	20.0	19.4	17.8	19.7	-7.8
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Latvia	15.9	22.7	11.3	6.9	7.1	8.7	9.0	9.8	10.9	12.2	11.1	7.6	1.3	-10.0
Lithuania	9.6	11.1	8.2	3.7	2.6	4.3	4.5	4.6	5.8	6.4	5.8	5.9	6.4	-1.8
Luxembourg	-14.1	-11.1	-176.0	-62.8	-12.6	-19.8	-10.8	-16.5	-9.3	-5.9	-6.8	-6.9	:	:
Hungary	22.8	22.6	24.4	12.3	10.8	13.0	10.7	11.1	10.9	14.7	12.9	8.8	7.8	-16.6
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	20.9	21.5	15.7	16.3	15.4	16.2	16.6	20.6	19.2	24.4	24.1	25.8	28.1	12.4
Austria	16.8	18.5	15.5	15.6	16.3	17.8	21.1	20.1	20.5	20.0	21.1	22.8	24.2	8.6
Poland	19.7	20.1	14.2	12.2	12.0	13.4	11.2	11.2	10.8	11.6	12.8	14.2	14.2	0.0
Portugal	31.7	38.7	27.3	24.7	27.5	24.2	27.2	22.4	24.6	23.0	24.3	26.7	25.5	-1.8
Romania	13.1	12.1	8.8	11.8	13.0	9.5	11.1	11.3	12.2	12.1	11.0	11.4	10.4	1.5
Slovenia	41.7	37.0	32.7	35.6	29.8	27.4	21.8	21.1	20.6	20.8	19.8	21.2	22.1	-10.6
Slovakia	15.9	17.5	16.7	13.2	12.4	11.8	14.9	17.4	17.9	19.5	21.1	20.9	20.6	4.0
Finland	22.2	22.4	21.2	22.4	24.7	23.8	27.1	20.3	20.5	19.1	20.0	19.5	19.5	-1.8
Sweden	29.3	26.0	31.1	31.5	29.8	31.0	32.6	30.4	27.4	30.2	29.6	33.6	34.7	3.5
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	21.2	20.0	22.0	22.3	21.6	20.7	18.3	18.1	16.0	17.9	16.5	17.7	:	:
United Kingdom	63.6	47.4	42.5	50.1	40.5	34.0	31.0	29.8	28.2	31.6	28.5	29.1	28.0	-14.6

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

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Table 8: Corporate-tax-base-to-GDP ratio (traditional version), 2007–2019
(% of GDP)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009 to 2019
Belgium	16.9	15.5	15.7	18.0	17.6	16.7	16.5	17.2	17.6	18.7	15.9	17.7	19.6	3.9
Bulgaria	15.1	11.5	16.5	16.3	17.6	18.4	17.5	17.6	19.7	19.4	20.7	:	:	:
Czechia	18.3	17.5	15.6	14.3	14.9	13.8	13.9	15.7	17.0	16.7	16.2	14.8	14.1	-1.5
Denmark	13.4	14.1	13.0	14.8	15.8	16.0	16.0	17.2	18.4	17.9	16.8	16.4	16.8	3.8
Germany	18.8	17.2	14.4	15.9	16.0	14.8	14.1	14.5	14.6	15.2	15.4	14.8	13.3	-1.1
Estonia	24.7	19.6	13.8	18.8	23.1	24.1	23.7	22.0	19.5	21.5	21.3	20.5	19.0	5.2
Ireland	27.2	22.9	24.0	27.0	28.1	28.7	31.1	31.2	35.5	33.0	31.6	32.3	32.9	8.8
Greece	12.1	11.1	9.9	10.7	9.4	9.1	9.8	10.3	9.7	9.6	10.3	9.5	9.3	-0.6
Spain	10.9	13.2	15.1	13.6	12.8	13.4	13.5	13.6	14.0	15.2	15.9	16.0	15.6	0.5
France	9.3	9.8	7.9	8.6	9.1	8.0	7.7	8.0	9.2	8.5	8.3	8.2	9.1	1.2
Croatia	9.2	9.3	6.4	7.8	9.7	9.2	9.7	9.9	10.4	11.0	11.2	10.8	10.8	4.4
Italy	13.4	12.1	11.1	12.2	12.2	11.5	11.0	11.5	11.7	13.4	13.8	14.1	13.6	2.5
Cyprus	16.1	31.0	33.8	35.5	:	47.4	46.7	59.0	:	48.7	92.1	121.9	72.8	:
Latvia	15.9	13.2	13.7	14.2	19.6	18.7	18.1	15.8	14.9	14.0	14.8	14.4	12.7	-1.0
Lithuania	26.3	24.5	22.3	27.0	30.6	30.4	30.4	29.9	26.8	25.3	26.0	26.1	24.5	2.2
Luxembourg	184.3	98.6	122.5	111.4	110.2	153.4	174.7	121.0	132.1	111.7	99.3	72.9	:	:
Hungary	14.6	13.3	10.8	12.2	14.0	11.6	13.7	15.8	16.7	17.1	16.8	16.0	18.0	7.2
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	38.3	33.9	31.3	38.3	39.2	36.4	39.3	41.0	38.9	39.7	39.2	40.3	37.5	6.1
Austria	16.8	16.1	14.1	15.4	15.8	16.4	14.3	14.2	14.3	14.7	14.7	15.7	14.5	0.4
Poland	13.9	13.5	15.8	16.0	16.9	15.9	16.3	16.0	17.2	16.0	15.3	14.8	15.7	-0.1
Portugal	12.3	10.1	11.0	12.0	12.2	12.5	13.0	13.6	13.6	14.1	14.2	13.6	13.3	2.3
Romania	22.8	23.7	25.8	17.4	17.7	19.8	18.1	18.8	19.3	18.4	18.3	18.1	20.3	-5.5
Slovenia	8.1	7.2	6.2	5.7	6.1	5.0	5.9	7.2	7.6	8.2	9.5	9.7	9.5	3.4
Slovakia	20.0	19.0	16.1	20.3	21.4	21.6	20.7	20.6	21.8	19.1	17.7	17.2	16.2	0.0
Finland	20.9	17.8	11.4	14.1	15.1	12.9	12.0	13.8	15.8	14.3	17.4	17.4	17.0	5.6
Sweden	16.7	16.5	13.6	15.3	14.1	13.2	12.6	13.3	16.0	15.1	15.1	14.6	15.0	1.4
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	30.2	32.3	25.3	26.8	28.8	29.7	28.0	26.6	23.3	22.1	24.3	26.6	:	:
United Kingdom	8.3	9.8	11.1	10.6	12.3	12.5	13.0	13.9	12.6	12.7	13.5	13.7	15.4	4.3

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

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Table 9: Corporate-tax-base-to-GDP ratio (no dividends version), 2007–2019
(% of GDP)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009 to 2019
Belgium	13.6	12.2	11.7	14.4	13.8	13.1	12.8	13.2	14.2	14.1	13.4	13.5	13.0	4.1
Bulgaria	15.0	11.6	16.4	16.3	17.6	18.3	17.5	17.6	19.6	19.3	20.6	:	:	:
Czechia	17.8	17.2	15.3	14.0	14.7	13.5	13.5	15.5	16.6	16.5	15.9	14.2	13.7	1.9
Denmark	9.8	9.5	9.1	10.5	11.4	11.7	11.9	13.1	13.1	13.1	12.4	11.9	12.6	3.4
Germany	16.9	15.1	12.8	13.8	14.0	12.7	11.8	12.4	12.3	12.9	12.9	12.2	10.8	7.5
Estonia	23.3	17.4	13.0	18.2	22.2	22.6	21.8	20.8	18.3	20.4	19.6	19.4	17.7	-3.5
Ireland	24.0	19.3	20.9	23.4	24.1	23.3	25.1	25.9	31.5	27.6	27.0	27.2	27.4	-0.3
Greece	12.0	10.9	9.8	10.6	9.3	9.0	9.6	10.0	9.6	9.4	9.7	9.2	8.8	-1.5
Spain	9.4	11.4	13.4	11.5	11.0	11.9	11.9	12.2	12.7	13.7	14.2	14.2	13.9	-1.4
France	7.4	7.4	5.7	6.3	6.3	5.2	4.9	5.1	6.0	5.8	5.4	5.4	6.0	10.6
Croatia	9.0	9.2	6.3	7.7	9.6	9.1	9.6	9.8	10.2	10.8	11.0	10.5	10.5	-17.9
Italy	12.2	11.3	10.5	11.4	11.4	10.5	10.2	10.5	10.7	12.8	13.1	13.2	12.5	-7.9
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	-9.3
Latvia	15.9	13.1	13.6	14.2	19.5	18.5	18.0	15.7	14.5	13.7	14.3	14.0	12.3	-10.0
Lithuania	26.3	24.5	22.2	26.9	30.6	30.3	30.3	29.5	26.7	25.2	25.9	25.8	24.3	-1.8
Luxembourg	-37.8	-47.3	-3.2	-9.2	-39.6	-25.9	-44.1	-26.0	-47.4	-76.5	-74.7	-91.4	:	:
Hungary	11.9	11.3	9.0	9.8	11.0	9.8	12.5	14.3	15.8	15.4	15.3	15.0	16.7	-13.1
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	16.3	15.2	13.6	14.0	14.0	12.9	12.9	12.4	14.3	13.7	13.6	13.6	13.2	3.1
Austria	14.8	13.7	11.4	12.6	12.8	11.8	10.6	10.9	11.3	12.0	12.0	12.2	11.4	6.4
Poland	13.8	13.3	15.7	15.9	16.8	15.6	15.9	15.7	17.0	15.8	15.1	14.7	15.5	0.0
Portugal	11.0	9.2	10.1	11.1	11.4	11.4	12.0	12.7	12.7	13.2	13.1	12.4	12.2	-1.7
Romania	22.8	23.7	25.8	17.4	17.6	19.8	18.1	18.7	19.2	18.3	18.3	18.1	20.3	1.5
Slovenia	7.6	6.7	5.5	5.2	5.5	4.5	5.5	6.7	7.1	7.7	8.9	9.1	8.9	-8.5
Slovakia	19.9	18.8	16.0	19.9	20.6	21.4	20.4	20.0	21.4	18.8	17.2	16.7	15.8	3.6
Finland	16.8	14.9	9.1	10.8	10.5	8.8	8.7	9.4	10.5	11.5	13.5	13.0	12.9	-2.1
Sweden	12.2	10.0	8.4	9.8	9.8	7.9	8.1	8.5	10.6	9.5	9.9	9.0	8.6	0.7
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	26.9	28.9	22.2	23.4	24.8	24.8	23.5	21.3	17.3	16.1	17.8	19.8	:	:
United Kingdom	5.2	6.2	6.1	5.8	6.9	7.7	8.0	8.3	8.4	8.5	9.6	9.2	8.7	-7.6

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
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TOP CORPORATE INCOME TAX RATES SHOW A MINOR DECREASE IN 2021

The average top rate of taxes on corporate income in the EU-27 was 21.4 % at the beginning of 2021, having dropped 1.5 pp since 2011 (see Graph 18).

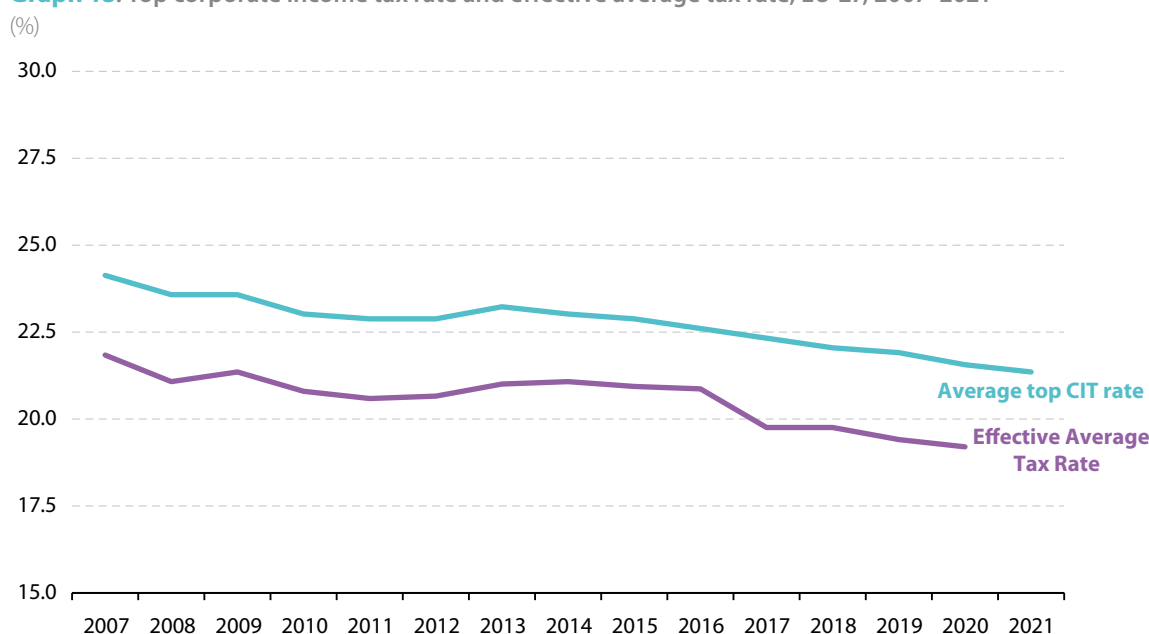
The statutory tax rate on corporate income (Table 10) varies between 10 % in Bulgaria and close to or above 30 % in Malta, Portugal and Germany. The main development in 2021 was seen in France, where the statutory top rate decreased by 3.6 pp.

LONG-TERM DECREASE IN EFFECTIVE AVERAGE TAX RATES

Another indicator of the tax burden on corporations is the effective average tax rate (EATR). This is a forward-looking micro-based indicator computed by applying some of the basic tax rules to a hypothetical investment⁽¹⁵⁾. The methodology used for the calculation of EATRs is explained in the Leibniz Centre for European Economic Research (ZEW) report by Devereux et al. (2008), and follows the methodology set out by Devereux and Griffith (1999, 2003) (more details in Annex B).

EATRs decreased over the decade up to 2020, largely in line with the fall in CIT rates (see Graph 18). In 2020, the average EATR in the EU-27 was 19.2 %. This is 1.5 pp lower than in 2010 and 2.5 pp lower than in 2007. The EATR in the euro area is significantly higher than in the EU-27, 20.9 %, but the downward trend is similar. At the same time, EATR levels vary considerably across Member States (see Table 83 in Annex A). The lowest EATRs are in Bulgaria (9.0 %), Hungary (11.1 %) and Estonia (12.1 %), and the highest are in France (31.5 %) and Spain (29 %).

Graph 18: Top corporate income tax rate and effective average tax rate, EU-27, 2007–2021



NB: EATRs were computed at corporate level using the Devereux/Griffith methodology.

Source: European Commission, DG Taxation and Customs Union.

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⁽¹⁵⁾ As opposed to ITRs, which are based on real aggregated revenues and tax bases derived from national accounts data (backward-looking).

Table 10: Top statutory corporate income tax rates (including surcharges), 2000–2021 (%)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Belgium	40.2	40.2	40.2	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	29.6	29.6	25.0	25.0
Bulgaria	32.5	28.0	23.5	23.5	19.5	15.0	15.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czechia	31.0	31.0	31.0	31.0	28.0	26.0	24.0	24.0	21.0	20.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Denmark	32.0	30.0	30.0	30.0	30.0	28.0	28.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	24.5	23.5	22.0	22.0	22.0	22.0	22.0	22.0
Germany	51.6	38.3	38.3	39.6	38.3	38.4	38.4	38.4	29.4	29.4	29.5	29.6	29.6	29.6	29.7	29.8	29.8	29.9	29.9	29.9	29.9	29.9
Estonia	26.0	26.0	26.0	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Ireland	24.0	20.0	16.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Greece	40.0	37.5	35.0	35.0	35.0	32.0	29.0	25.0	35.0	35.0	24.0	20.0	20.0	20.0	26.0	29.0	29.0	29.0	28.0	24.0	24.0	24.0
Spain	35.0	35.0	35.0	35.0	35.0	35.0	35.0	32.5	30.0	30.0	30.0	30.0	30.0	30.0	30.0	28.0	25.0	25.0	25.0	25.0	25.0	25.0
France	37.8	36.4	35.4	35.4	35.4	35.0	34.4	34.4	34.4	34.4	34.4	36.1	36.1	36.1	38.0	38.0	34.4	44.4	34.4	34.4	32.0	28.4
Croatia	35.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	18.0	18.0	18.0	18.0	18.0
Italy	41.3	40.3	40.3	38.3	37.3	37.3	37.3	37.3	31.4	31.4	31.4	31.4	31.3	31.3	31.3	31.3	31.3	27.8	27.8	27.8	27.8	27.8
Cyprus	29.0	28.0	28.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Latvia	25.0	25.0	22.0	19.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	20.0	20.0	20.0	20.0
Lithuania	24.0	24.0	15.0	15.0	15.0	15.0	19.0	18.0	15.0	20.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Luxembourg	37.5	37.5	30.4	30.4	30.4	30.4	29.6	29.6	29.6	28.6	28.6	28.8	28.8	29.2	29.2	29.2	29.2	27.1	26.0	24.9	24.9	24.9
Hungary	19.6	19.6	19.6	19.6	17.6	17.5	17.5	21.3	21.3	21.3	20.6	20.6	20.6	20.6	20.6	20.6	20.6	10.8	10.8	10.8	10.8	10.8
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	35.0	35.0	34.5	34.5	34.5	31.5	29.6	25.5	25.5	25.5	25.5	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Austria	34.0	34.0	34.0	34.0	34.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Poland	30.0	28.0	28.0	27.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Portugal	35.2	35.2	33.0	33.0	27.5	27.5	27.5	26.5	26.5	26.5	29.0	29.0	31.5	31.5	31.5	29.5	29.5	29.5	31.5	31.5	31.5	31.5
Romania	25.0	25.0	25.0	25.0	25.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Slovenia	25.0	25.0	25.0	25.0	25.0	25.0	23.0	23.0	22.0	21.0	20.0	20.0	18.0	17.0	17.0	17.0	17.0	19.0	19.0	19.0	19.0	19.0
Slovakia	29.0	29.0	25.0	25.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	23.0	22.0	22.0	22.0	21.0	21.0	21.0	21.0	21.0
Finland	29.0	29.0	29.0	29.0	29.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	24.5	24.5	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Sweden	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	26.3	26.3	26.3	26.3	22.0	22.0	22.0	22.0	22.0	22.0	21.4	21.4	20.6
Iceland	30.0	30.0	18.0	18.0	18.0	18.0	18.0	18.0	15.0	15.0	18.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Norway	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	27.0	27.0	25.0	24.0	23.0	22.0	22.0	22.0
United Kingdom	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	28.0	28.0	28.0	26.0	24.0	23.0	21.0	20.0	20.0	19.0	19.0	19.0	19.0	:
Simple averages																						
EU-27	32.1	30.4	29.0	27.8	26.5	25.1	24.9	24.1	23.6	23.6	23.0	22.9	22.9	23.2	23.0	22.9	22.6	22.4	22.0	21.9	21.5	22.0
EU-28	32.1	30.4	29.0	27.8	26.6	25.2	25.1	24.4	23.7	23.7	23.2	23.0	22.9	23.2	22.9	22.8	22.5	22.2	21.9	21.8	21.4	:
EA-19	33.3	32.1	30.4	28.7	27.8	26.7	26.5	25.7	25.1	25.2	24.5	24.3	24.3	25.0	24.7	24.6	24.3	24.6	24.1	24.0	23.4	24.1

Sources: European Commission, DG Taxation and Customs Union, Taxes in Europe database, and IBFD and KPMG data.

[Download table](#)

Notes

The 'basic' (non-targeted) top rate is presented here; some countries apply small profits or special rates, for instance in cases where the investment is financed through issuing new equity, or alternative rates for different sectors. Such targeted tax rates can be substantially lower than the top rate.

Existing surcharges and local taxes are included. When they are targeted at large enterprises or when their level varies, the top rate is used in the table (see country notes below).

Country notes

Belgium. 3 % surcharge from 1993 to 2017, reduced to 2 % since 1 January 2018. Notional interest deduction (allowance for corporate equity (ACE)) on the stock of equity from 2006 to 2017, reducing the effective tax rate by several percentage points, depending on the difference between the rate of return and the ACE rate. Notional interest deduction restricted to the increase of equity from 2018 onwards.

Cyprus. Public corporate bodies were subject to a higher rate of 25 % (2003–2008). The 5 % surcharge levied in 2003 and 2004 on all companies (including public bodies) with a taxable income exceeding EUR 1.7 million is not included. In 2013, under the macrofinancial adjustment programme and prior to the first disbursement of assistance, the CIT rate was increased to 12.5 % (with effect from 1 January 2013).

France. Including 3.3 % additional social surcharge for large companies; 36.1 % (2011–2012) and 38.0 % (2013–2015) including the temporary surcharge (*contribution exceptionnelle*) for very large companies (turnover of more than EUR 250 million). In 2017, there were two one-off surcharges for very large companies that amounted to 15 % of the CIT owed for companies with a turnover of more than EUR 3 billion. In 2019, the top CIT rate started to decrease from 33.33 % to 31 %, which leads to a combined rate of 32.0 %, including the 3.3 % additional social surcharge for large companies. Since 2014, companies have been able to benefit from a tax credit equal to 6 % of the payroll for (most) employees. The local business tax (*contribution économique territoriale*) is not included (capped at 3 % of added value).

Germany. The rate includes the solidarity surcharge of 5.5 % and the regional trade tax (*Gewerbesteuer*) on weighted average. From 1995 to 2000, the rates for Germany referred only to retained profits. For distributed profits, lower rates applied. Until 2007, the trade tax was an allowable expense for the purpose of calculating the income on which corporation tax is payable.

Estonia. CIT is applied only on distributed profits, not earned profits.

Greece. The rate includes a special contribution introduced in 2009 (2008 income) on companies with a net income of more than EUR 5 million. The contribution is levied at progressive rates, with the marginal rate reaching 10 %. In 2010 (2009 income) the contribution applied to income above EUR 100 000, with the top rate being 10 % (for an income of more than EUR 5 million).

Croatia. From 1 January 2017, the basic tax rate was reduced from 20 % to 18 %, and to 12 % for taxpayers whose annual revenues are below HRK 3 million.

Spain. During the whole period of the table, the exploration, research and exploitation of deposits and underground-storage hydrocarbon entities have been applying an increased tax rate, which is 5 pp higher than the standard tax rate. Since 2015, a 30 % nominal tax rate has been applied to financial entities.

Hungary. Including the local business tax of a maximum of 2 % that applies on the gross operating profit (turnover minus costs) and is deductible from the CIT. In the typical case of a local tax of 2 %, the total tax paid is $2 + (9 \times 0.98) = 10.82$ %. For energy providers and other utilities, a CIT rate of around 40 % applies. An innovation tax of 0.3 % is also due on the same tax base as the local business tax, while micro and small enterprises are exempted from paying (not included in the calculation).

Ireland. 25 % for non-trading income, gains and profits from mining petroleum and land-dealing activities. Until 2003, Ireland applied a 10 % CIT rate to qualifying manufacturing and services companies.

Italy. Since 1998, the rates for Italy have included *imposta regionale sulle attività produttive* (IRAP) (rate 3.90 %), a local tax levied on a broader tax base than corporate income. As of 2012, 10 % of IRAP is deductible from the CIT tax base (the figure in the table takes this deduction into account). The IRAP rate may vary up to 0.92 pp depending on location. Since 2012, an ACE has been in force, reducing the effective tax rate (see also note above on Belgium).

Latvia. Since 2018, CIT has been applied only on distributed profits, not earned profits.

Lithuania. A social tax (applied as a surcharge) was introduced in 2006 and 2007 (at 4 % and 3 % respectively). Since 2010, companies with up to 10 employees and a taxable income not exceeding LTL 500 000 (approximately EUR 144 810) have benefited from a reduced tax rate of 5 %. In 2012, the threshold was increased to LTL 1 000 000 (about EUR 289 603), and in 2015 to EUR 300 000.

Luxembourg. Basic local tax (municipal business tax) is 3 %, to be multiplied by a municipal factor ranging from 2 to 3.5 in 2021. The rate in the table is for Luxembourg City. In April 2019, after the approval of the budget, CIT was reduced from 18 % to 17 %, retroactive to 1 January, which is reflected in the table above.

Portugal. Since 2007, the rate for Portugal has included the maximum 1.5 % rate of a municipal surcharge. Since 1 January 2014, the state tax has been 3 % on taxable profits between EUR 1.5 million and EUR 7.5 million, 5 % on taxable profits between EUR 7.5 million and EUR 35 million, and 9 % on profits exceeding EUR 35 million.

Slovakia. CIT was reduced to 21 % in 2017, and minimum tax licences were abolished in 2018.

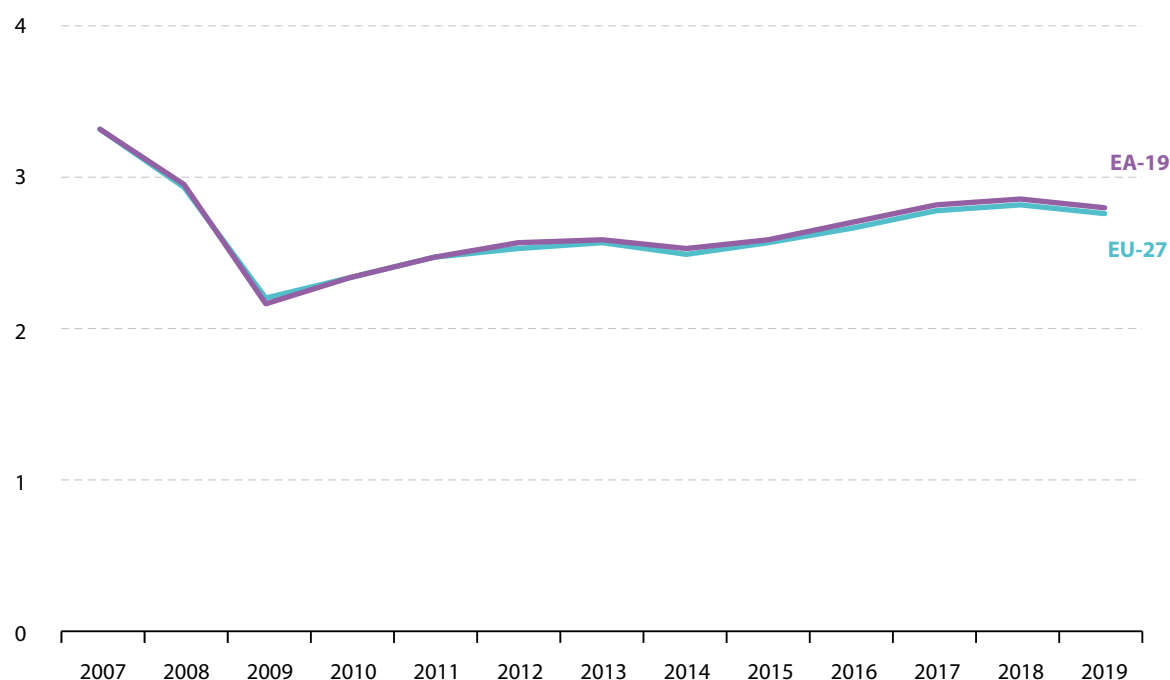
Norway. A corporate tax rate for the financial sector was established at 25 % for 2018, and this level was maintained for 2019 and 2020.

United Kingdom. The rates given are for the tax year starting in April.

CORPORATE INCOME TAX REVENUES HAVE MINOR CHANGES SINCE 2017

CIT revenues remained unchanged in 2019, at 2.8 % of GDP. After the strong drop between 2007 and 2009, corporate revenues gradually increased but have not yet returned to the pre-crisis levels (Graph 19).

Graph 19: Corporate income tax revenues, 2007–2019
(% of GDP)



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
[Download graph](#)

Environmental taxation

Environmental taxes are often introduced as a tool or nudge to influence behaviour. Environmental tax revenues have a contribution as a revenue source. However, they need to be interpreted with caution from an environmental point of view. These revenues are the result of changes in environmental tax rates and tax bases. For example, a zero increase in tax revenue may arise when the underlying tax base (e.g. fossil-fuel consumption) has decreased but the corresponding tax rates have increased. Such 'green' dynamics may not be captured fully in the tax revenue data.

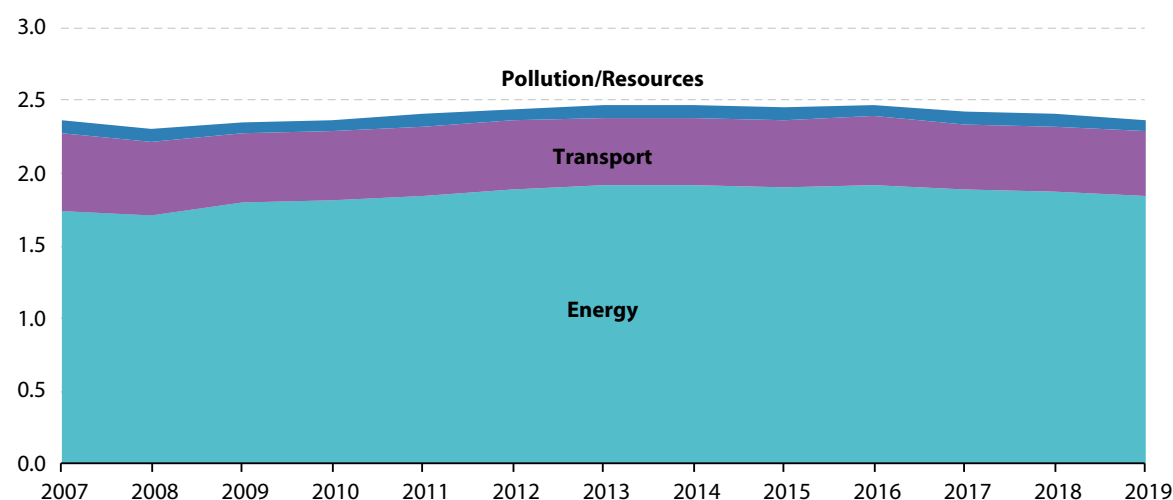
THE SHARE OF ENVIRONMENTAL TAX REVENUES IN GROSS DOMESTIC PRODUCT SHOWS A SLIGHT DOWNWARD TREND

Environmental taxes comprise taxes on energy products (including CO₂ taxes), transport (excluding fuel, which is covered by the energy taxes) and taxes on pollution and resources. More details on this classification can be found in Section D of Annex B.

Revenues from environmental taxes represented 2.4 % of GDP, and 5.9 % of total tax revenues collected in the EU-27, in 2019. After a dip in 2008, their share in GDP rose slightly until up to 2012, mainly owing to the growth in energy taxes (Graph 20). Since then, revenues have been stable, with a recent slight downward trend, around 0.1 pp less between 2016 and 2019. Revenues from taxes on pollution and resources remained particularly low (Graph 21).

Graph 20: Environmental tax revenues EU-27, 2007–2019

(% of GDP)



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

[Download graph](#)

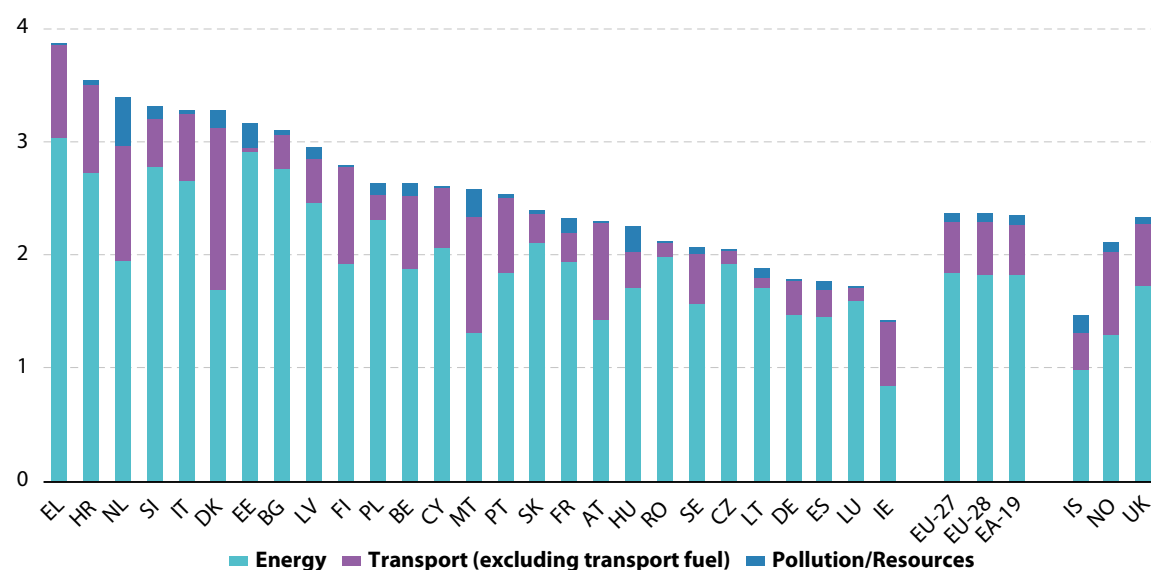
The ratio of environmental tax revenues to GDP differs among Member States, with Greece (3.9 %) and Croatia (3.5 %) having the highest ratios, and Ireland (1.4 %) and Luxembourg (1.7 %), the lowest. Yearly changes are very small in most countries. In 2019, the biggest increase (0.4 pp, to 3.2 %) was seen in Estonia and the biggest decrease (0.4 pp, to 3 %) in Latvia.

DIFFERENCES IN COMPOSITION AND DYNAMICS AMONG MEMBER STATES

Graph 21 shows the composition of environmental tax revenues in 2019. Energy tax revenues constitute the main component of environmental tax receipts for all countries (accounting for almost 78 % of EU-27 environmental tax revenue), followed by non-fuel transport taxes (19 %) and pollution/resources taxes (3 %).

Graph 21: Structure of environmental taxes, 2019

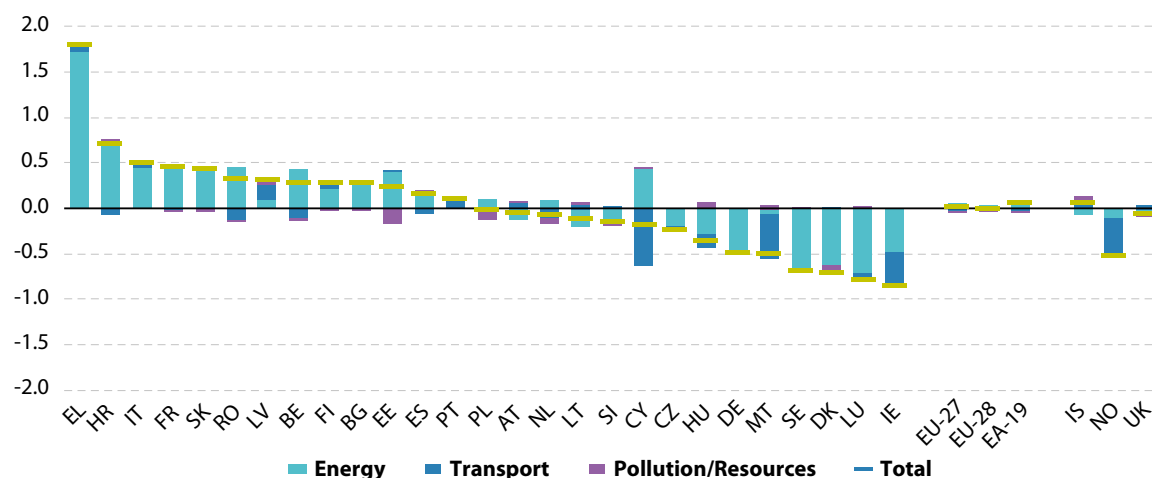
(% of GDP)



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

[Download graph](#)

Graph 22: Change in the revenue structure of environmental taxes, 2009–2019
(difference in pp of GDP)



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
[Download graph](#)

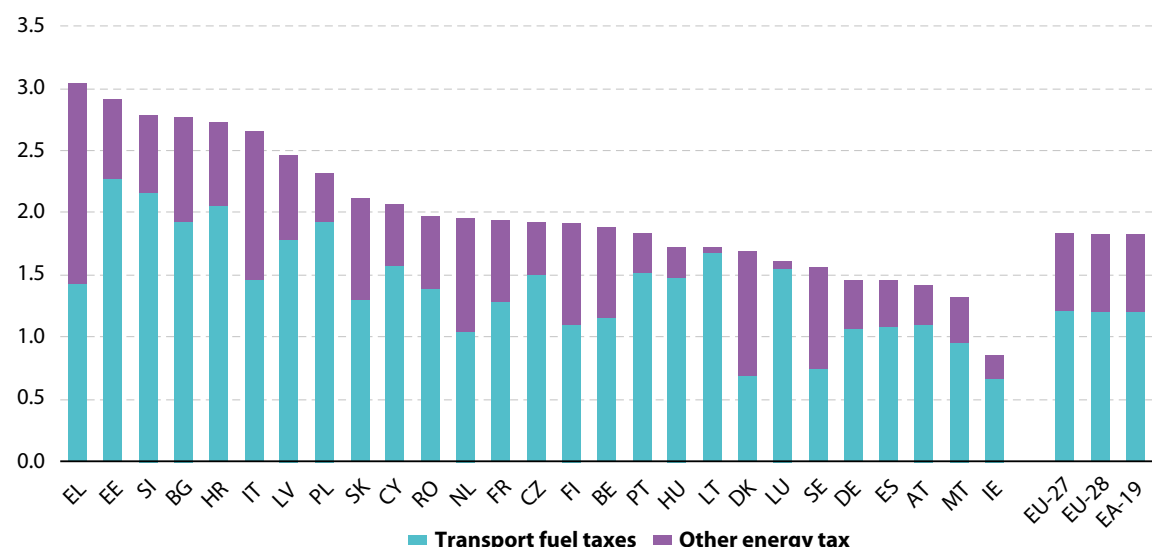
Changes in the structure of environmental tax revenue between 2009 and 2019 can be seen in Graph 22. At aggregate EU level, changes are almost non-existent, but that hides significant changes in individual Member States. Greece and Croatia showed the largest increases in both overall environmental tax revenue and energy tax receipts. Greece, in particular, increased its environmental revenues by 1.8 pp in the last decade. Drops in revenues from transport taxes were significant in Cyprus (0.6 pp) and Malta (0.5 pp). Ireland and Luxembourg had respectively 0.9 pp and 0.8 pp less environmental tax revenue in 2019 than in 2009. It is worth noting that changes in revenue across the EU are driven primarily by energy taxes. Hardly any changes can be observed as regards revenue from resources and pollution.

ALMOST TWO THIRDS OF ENERGY TAX REVENUE COME FROM TRANSPORT FUEL

Around two thirds of energy tax revenue in the EU are raised through taxes on transport fuel. In two Member States, Lithuania and Luxembourg, transport fuel represents over 95 % of energy tax revenue (Graph 23), whereas it represents around 40 % in Denmark.

Overall energy tax revenue is the highest in Greece (3 % of GDP), Estonia (2.9 %) and Slovenia (2.8 %). At the same time, there are five Member States (Germany, Spain, Austria, Malta and Ireland) where energy revenues are below 1.5 % of GDP.

Graph 23: Energy tax revenue by Member State, 2019
(% of GDP)



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
[Download graph](#)

Property taxes

PROPERTY TAXES HAVE INCREASED THEIR SHARE IN TOTAL TAX REVENUE

Property taxes cover ‘recurrent taxes’ on immovable property, which are typically paid annually, linked to some measure of the value of the property, and ‘other property taxes’, which include taxes on capital and taxes on transfers (including inheritance and gift taxes) and transactions (see Annex B section E for more details).

In 2019, such taxes represented 2.2 % of GDP, and 5.5 % of total tax revenue, in the EU-27. The share of total revenue has increased (1 pp) since its low point of 4.5 % in 2008.

In general, recurrent property taxes predominated in 2019, accounting for 1.2 % of GDP and 55 % of all property

taxes in the EU-27. Graph 24 shows the Member States’ property tax composition.

Recurrent taxes on real-estate property have attracted increasing attention from policymakers in many countries because they are low and therefore a potential source of increased revenue. Moreover, they are viewed as a viable option, as they are considered less detrimental to economic growth given the physical immobility of the tax base.

Nevertheless, there are significant differences across Member States. The highest recurrent property taxes are in France (3 % of GDP). The lowest are in Malta (which does not levy this type of tax at all), Luxembourg and Austria. Other forms of property tax, are relatively high in Luxembourg (2.3 % of GDP, representing 97 % of their property taxes) and Belgium (2.2 %).

Payable tax credits

Tax credits reduce tax liabilities. If the amount to be credited to the taxpayer is higher than the tax liability, and the government transfers the excess amount to the

taxpayer, it is a payable tax credit. Payable tax credits can have some impact on tax indicators due to the way in which they are treated in the calculation of tax revenue

Graph 24: Composition of property taxes by Member State, 2019

(% of GDP)



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
[Download graph](#)

calculations. A full description of payable tax credits can be found in Section G of Annex B, including definitions and methodologies used to calculate them.

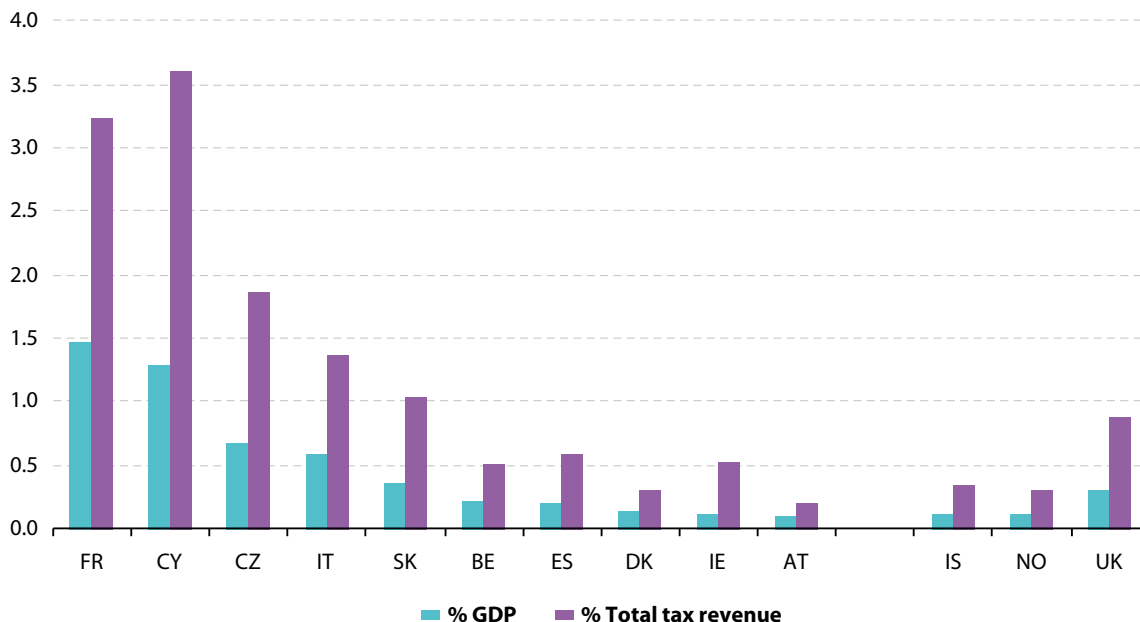
COUNTRIES REPORTING PAYABLE TAX CREDITS

Note that not all countries use tax credits and/or payable tax credits as a means of providing tax incentives to their taxpayers. Payable tax credits exist in 12 Member States, but only 10 report comparable data (Belgium, Czechia, Denmark, Ireland, Spain, France, Italy, Cyprus, Austria and Slovakia). Germany and Luxembourg do not report comparable data under the European system of accounts (ESA) 2010 definition.

In those countries covered by this report that have payable tax credits, the relative amounts of such credits vary considerably (Graph 25). France (1.5 %) has the highest percentage of payable tax credits in relation to GDP, while for Cyprus the share of revenues is the largest (3.6 %). At the other extreme, Austria records payable tax credits of less than 0.1 % of GDP.

The breakdown of payable tax credits by the tax expenditure component (the part of the tax credit used to decrease the tax liability) and the transfer component (if the total tax credit amount exceeds the tax liability and is paid directly to a recipient as a benefit payment) can be seen in Table 11. This breakdown is not available for all countries.

Graph 25: Size of payable tax credits, 2019



Source: European Commission, DG Taxation and Customs Union, based on data from Eurostat and the OECD (Iceland).

[Download graph](#)

Table 11: Payable tax credits, 2019

	Total	Tax expenditure component	Transfer component	Total	Tax expenditure component	Transfer component
	(Million euros)			(% of GDP)		
Belgium	1 036	817	219	0.22	0.17	0.05
Czechia	1 495	1 186	309	0.67	0.53	0.14
Denmark	416	395	21	0.13	0.13	0.01
Germany ⁽¹⁾	:	:	:	:	:	:
Ireland	413	:	:	0.12	:	:
Spain	2 556	1 109	1 447	0.21	0.09	0.12
France	35 830	11 378	24 452	1.48	0.47	1.01
Italy ⁽²⁾	10 379	9 875	504	0.58	0.55	0.03
Cyprus	285	285	:	1.28	1.28	:
Luxembourg ⁽³⁾	:	:	:	:	:	:
Austria	330	230	100	0.08	0.06	0.03
Slovakia	338	:	:	0.36	:	:
Iceland	26	4	22	0.12	0.02	0.10
Norway	426	88	338	0.12	0.02	0.09
United Kingdom ⁽⁴⁾	7 505	7 505	:	0.30	0.30	:

(¹) Other data for 2019 submitted by the German Federal Ministry of Finance to the OECD show significant tax credits: total tax credits EUR 45.2 billion; tax expenditure component EUR 29.8 billion; transfer component EUR 15.4 billion. However, these amounts are not considered tax credits under ESA 2010 definitions followed by Eurostat.

(²) The 2019 payable tax credit data for Italy are provisional and have to be adjusted. In particular, the transfer component is underestimated (and the tax expenditure component overestimated) to the extent of about EUR 1 billion.

(³) Data (2019) submitted by Luxembourg to the OECD give total tax credits of EUR 0.2 billion. However, these amounts are not recorded in the ESA 2010 data of Eurostat.

(⁴) Data (2019) submitted by the United Kingdom to the OECD show significantly higher levels of tax credits: total tax credits EUR 28.1 billion; tax expenditure component EUR 4.3 billion; transfer component EUR 23.8 billion. However, these amounts are not considered tax credits under ESA 2010 definitions followed by Eurostat.

Source: European Commission, DG Taxation and Customs Union, based on data from Eurostat and the OECD (Iceland).

[Download table](#)

THE EFFECTS OF THE DIFFERENT METHODS ON TAX REVENUE INDICATORS

As explained in Section G of Annex B, there are two ways to analyse the impact of payable tax credits on the total tax revenue: the 'gross method' (no deduction of payable tax credits) and the 'split method' (deduction only of the tax expenditure component of the payable tax credit). The difference between the two ways of recording payable tax credits on tax revenue is equal to the tax expenditure component and can be seen in Table 12. Using the gross method leads to recorded tax revenues that are up to 1.3 pp (in the case of Cyprus) higher than they would be under the split method.

The countries in which this difference is the greatest are Cyprus, Italy and Czechia.

In addition to the impact on the overall tax-revenue-to-GDP ratio, the treatment of payable tax credits can have an effect on other figures, such as labour tax revenues (and the associated ITR on labour) for countries with payable working tax credits, and capital tax revenues for countries with payable credits for corporations.

In the main graphs and tables of this report the ESA 2010 approach has been employed (gross method), but the effects of adjusting the tax-to-GDP indicator for payable tax credits are shown in Section G of the country tables in Part 2.

Table 12: Effect of treatment of payable tax credits on total tax revenue indicators, 2019

	Total tax revenue (million euros)		Total tax revenue (% of GDP)	
	Gross method	Split method	Gross method	Split method
Belgium	207 499	206 682	43.6	43.4
Czechia	80 805	79 619	36.1	35.6
Denmark	144 192	143 797	46.1	46.0
Ireland	78 854		22.1	
Spain	432 684	431 575	34.8	34.7
France	1 104 782	1 093 404	45.5	45.1
Italy	756 837	746 962	42.3	41.7
Cyprus	7 924	7 639	35.6	34.3
Austria	169 440	169 210	42.6	42.6
Slovakia	32 292		34.4	
Iceland	7 745	7 741	35.8	35.8
Norway	144 448	144 360	40.1	40.1
United Kingdom	851 482	843 976	33.8	33.5

NB: The 2019 payable tax credit data for Italy are provisional and have to be adjusted. In particular, the transfer component is underestimated (and the tax expenditure component overestimated) to the extent of about EUR 1 billion.

Source: European Commission, DG Taxation and Customs Union, based on data from Eurostat and the OECD (Iceland).

[Download table](#)

2

National tax systems: structure and recent developments

Belgium

Table BE.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	13.3	13.2	13.1	13.4	13.5	13.8	13.8	13.7	13.5	13.8	13.7	13.8	13.8	17	65.7
VAT	6.9	6.9	6.8	7.0	6.9	7.0	6.9	6.8	6.6	6.7	6.7	6.7	6.7	22	31.7
Taxes and duties on imports excluding VAT	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	9	2.9
Taxes on products, except VAT and import duties	3.9	3.8	3.8	3.9	4.0	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.4	11	20.7
Other taxes on production	1.7	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.2	7	10.3
Direct taxes	16.6	17.0	15.8	16.1	16.7	17.1	17.8	17.7	17.3	16.9	17.5	17.7	16.5	4	78.4
Personal income taxes	11.8	12.3	12.0	12.1	12.4	12.5	13.0	12.9	12.4	12.0	12.0	11.9	11.3	5	54.0
Corporate income taxes	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	4	17.7
Other	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	5	6.7
Social contributions	13.4	13.9	14.4	14.0	14.2	14.3	14.4	14.2	14.2	13.6	13.5	13.3	13.3	8	63.4
Employers'	8.2	8.5	8.7	8.5	8.7	8.8	8.8	8.7	8.7	8.2	8.1	7.9	7.9	7	37.7
Households'	5.2	5.4	5.6	5.5	5.5	5.6	5.6	5.5	5.5	5.4	5.4	5.4	5.4	14	25.7
Less: capital transfers ⁽¹⁾	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1		
Total	43.3	44.0	43.2	43.6	44.4	45.3	46.0	45.7	45.0	44.2	44.8	44.8	43.6	3	207.5
B. Structure by level of government															
	as % of total taxation														
Central government	30.6	29.7	26.7	28.6	26.7	29.1	29.5	29.7	33.0	29.2	28.7	29.5	27.1	27	56.3
State government ⁽²⁾	24.4	24.8	25.0	24.1	25.0	24.7	24.7	24.6	24.2	27.1	26.7	26.3	26.8		55.7
Local government	5.2	4.6	5.5	5.2	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	15	10.3
Social security funds	38.4	39.6	41.6	40.9	42.0	40.4	40.0	40.0	36.6	37.2	38.3	38.3	39.7	4	82.4
EU institutions	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1	2.8
C. Structure by economic function															
	as % of GDP														
Consumption	10.8	10.7	10.6	10.9	10.8	10.9	10.9	10.8	10.6	10.9	10.9	10.9	10.8	22	51.5
Labour	22.8	23.6	24.0	23.7	24.2	24.2	24.4	24.2	23.7	22.6	22.6	22.4	21.9	6	104.5
of which on income from employment	21.1	21.7	22.1	21.8	22.2	22.2	22.4	22.1	21.6	20.6	20.5	20.3	19.9	5	94.8
Paid by employers	8.2	8.5	8.8	8.5	8.7	8.8	8.9	8.7	8.7	8.2	8.1	7.9	7.9	10	37.8
Paid by employees	12.8	13.3	13.3	13.3	13.5	13.4	13.6	13.3	12.9	12.4	12.4	12.3	12.0	5	57.0
Paid by non-employed	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.0	10	9.7
Capital	9.6	9.6	8.5	8.8	9.2	10.1	10.6	10.6	10.5	10.5	11.1	11.3	10.6	3	50.6
Income of corporations	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	4	17.7
Income of households	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.5	20	2.2
Income of self-employed	2.1	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.3	5	11.1
Stock of capital	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.2	4.1	4.1	4.1	3	19.7

Table BE.1: Tax Revenue (continued)

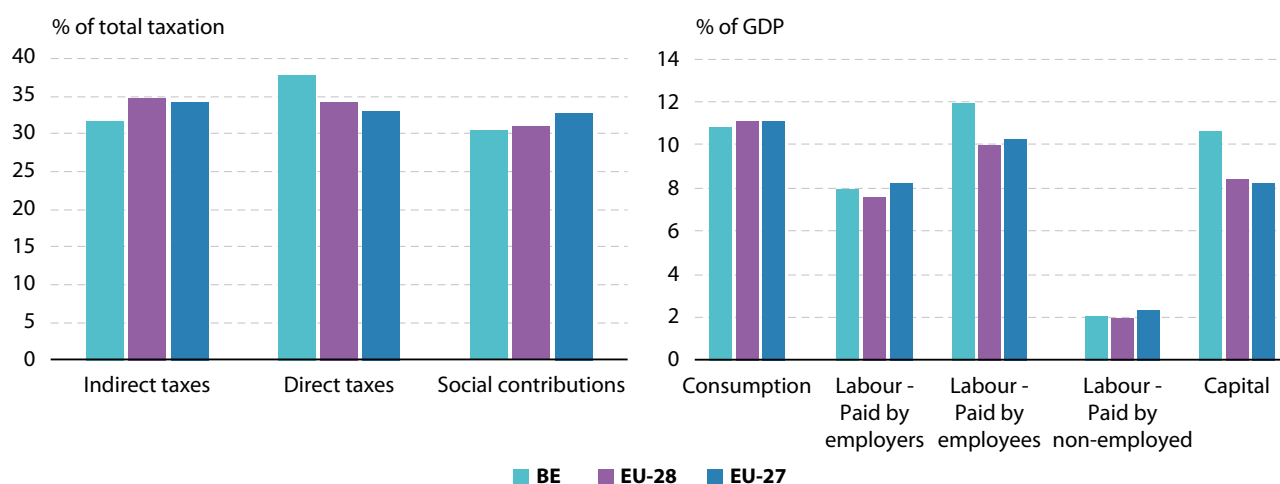
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.3	2.4	2.4	2.6	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	12	12.6
Energy	1.4	1.4	1.5	1.6	1.7	1.7	1.7	1.7	1.7	1.9	1.9	1.9	1.9	16	8.9
of which transport fuel taxes	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	18	
Transport	0.8	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	9	3.1
Pollution and resources	0.15	0.14	0.15	0.15	0.14	0.13	0.13	0.13	0.12	0.13	0.12	0.13	0.11	8	0.5
E. Property taxes	as % of GDP														
Taxes on property	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.5	3.5	3.5	2	16.8
Recurrent taxes on immovable property	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	5	6.1
Other taxes on property	1.8	1.8	1.6	1.8	2.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.2	2	10.7
F. Implicit tax rates	%														
Consumption	18.4	17.7	17.2	17.6	17.4	17.4	17.4	17.4	17.3	17.8	17.7	17.8	17.7	18	
Labour	42.5	42.6	42.3	42.9	43.2	43.0	43.2	43.1	43.3	41.7	41.6	41.2	40.4	3	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2		1.0
Tax expenditure component	0.0	0.0	0.1	0.2	0.3	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2		0.8
Transfer component	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0		0.2
Total tax revenue adjusted for payable tax credits	43.3	44.0	43.2	43.4	44.1	45.0	45.8	45.5	44.9	44.1	44.6	44.6	43.4		206.7

(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 BE.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 BE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
The percentage of the tax credit for donations from private individuals to accredited associations is increased from 45% to 60% and applies to donations of EUR 40 or more.	Rate increase	Announcement: 13-06-2020 Legislation: 15-07-2020 In force from: 01-01-2020
Indexation suspension for some PIT tax credits or exoneration	Neutral	Announcement: 24-10-2020 Legislation: 20-12-2020 In force from: 01-01-2020
Increased of the maximal amount of child care expenses eligible to PIT tax credit	Neutral	Announcement: 24-10-2020 Legislation: 20-12-2020 In force from: 01-01-2020
Personal income tax: Unincorporated businesses/Self employment income		
Increase of the investment deduction percentage to 25% for investments made between 12/03/2020 and 31/12/2020	Base decrease	Announcement: 12-06-2020 Legislation: 15-07-2020 In force from: 12-03-2020
Exemption of the "reconstruction reserve". Temporary exemption from taxable income for the accounting years from 13 March 2019 to 12 March 2020. This amount to be claimed to amortize the losses of 2020 with a maximum limit of EUR 20 million	Base decrease	Announcement: 17-05-2020 Legislation: 23-06-2020 In force from: 01-01-2019
Corporate income tax		
Increased investment deduction	Base decrease	Announcement: 24-10-2020 Legislation: 20-12-2020 In force from: 01-01-2021
120h Increase of maximum number of voluntary hours of overtime for hours performed between 01/10/2020 and 31/03/2021 in critical sectors	Base decrease	Legislation: 28-12-2020 In force from: 1-10-2020
Increasing the benefits of early payments of the third and fourth deadlines. Thanks to this measure of help, the report of their early payments is less disadvantageous.	N/A	Announcement: 03-04-2020 Legislation: 29-05-2020 In force from: 11-06-2020
Full deductibility of restaurant expenses as business expenses for PIT and CIT	Base decrease	Announcement: 06-06-2020 Legislation: 15-07-2020 In force from: 08-06-2020
Exemption of the "reconstitution reserve". Temporary exemption from taxable income for the accounting years from 13 March 2019 to 12 March 2020. This amount to be claimed to amortize the losses of 2020 with a maximum limit of EUR 20 million	Base decrease	Announcement: 17-05-2020 Legislation: 19-11-2021 In force from: 01-01-2021
Exemption of the "reconstruction reserve". Temporary exemption from taxable income for the accounting years from 13 March 2019 to 12 March 2020. This amount to be claimed to amortize the losses of 2020 with a maximum limit of EUR 20 million.	Base decrease	Announcement: 17-05-2020 Legislation: 23-06-2020 In force from: 01-01-2019
Introduction of a CIT loss carry-back exemption of EUR 20 millions maximum. Firms which could be considered to be in difficulty on 18 March 2020 are not eligible for this tax advantage.	Base decrease	Announcement: 17-05-2020 Legislation: 23-06-2020 In force from: 01-01-2019
Increase of the investment deduction percentage to 25% for investments made between 12/03/2020 and 31/12/2020	Base decrease	Announcement: 12-06-2020 Legislation: 15-07-2020 In force from: 12-03-2020
Value-added tax		
Increase excise duty tobacco	Base increase	Announcement: 24-10-2020 Legislation: 20-12-2020 In force from: 01-01-2021
Reduced VAT rate of 6% for the demolition of a building to rebuild a private house is temporarily extended to all of Belgium.	Rate decrease	Announcement: 24-10-2020 Legislation: 20-12-2020 In force from: 01-01-2022
Introduction of a reduced VAT rate of 6% for the restaurant sector (compared to 12% at present)	Rate decrease	Announcement: 06-06-2020 Legislation: 08-06-2020 In force from: 08-06-2020
Health-related taxes		
Increase excise duty tobacco	Rate increase	Announcement: 24-10-2020 Legislation: 20-12-2020 In force from: 01-01-2021
Recurrent taxes on (net) wealth		
Annual tax on the holding of a securities account, levied at the rate of 0.15% on the average value of the account in excess of EUR 1 000 000	New tax	Announcement: 24-10-2020 Legislation: 07-01-2021

Bulgaria

Table BG.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	16.2	17.0	14.4	14.3	13.8	15.0	15.7	15.0	15.7	15.6	15.2	15.2	15.6	6	9.6
VAT	9.8	10.4	8.4	8.7	8.1	9.0	9.3	8.9	8.9	9.1	8.9	9.1	9.2	5	5.6
Taxes and duties on imports excluding VAT	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	15	0.1
Taxes on products, except VAT and import duties	5.6	5.8	5.2	5.0	5.0	5.1	5.2	4.9	5.4	5.3	5.1	4.6	4.8	5	2.9
Other taxes on production	0.4	0.5	0.5	0.5	0.5	0.8	0.9	1.0	1.2	1.0	1.0	1.3	1.5	14	0.9
Direct taxes	7.7	6.3	5.5	5.1	4.8	4.9	5.4	5.6	5.6	5.8	6.0	6.0	5.8	26	3.5
Personal income taxes	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	3.1	3.3	3.3	3.3	25	2.1
Corporate income taxes	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	2.2	2.2	2.2	2.0	21	1.2
Other	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	17	0.3
Social contributions	7.7	7.4	7.2	6.7	6.7	6.8	7.5	7.8	7.8	7.7	8.3	8.7	8.9	23	5.4
Employers'	5.3	4.6	4.3	4.3	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.3	5.4	19	3.3
Households'	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.3	3.4	3.5	19	2.1
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	31.6	30.7	27.1	26.1	25.4	26.7	28.5	28.5	29.1	29.1	29.4	30.0	30.3	24	18.5
B. Structure by level of government	as % of total taxation														
Central government	72.4	72.2	70.0	71.0	69.9	71.0	70.2	68.9	69.7	69.5	68.3	67.3	67.2	8	12.5
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.6	2.9	2.8	2.9	3.0	2.9	2.9	3.0	2.9	3.2	3.1	3.0	2.9	20	0.5
Social security funds	24.4	24.1	26.6	25.6	26.4	25.5	26.2	27.5	26.8	26.6	28.1	28.9	29.3	18	5.4
EU institutions	0.6	0.8	0.7	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.6	0.7	0.6	7	0.1
C. Structure by economic function	as % of GDP														
Consumption	15.7	16.5	13.9	13.8	13.4	14.2	14.8	14.2	14.6	14.7	14.3	14.1	14.3	4	8.8
Labour	9.8	9.2	9.1	8.6	8.4	8.6	9.3	9.9	9.8	9.9	10.4	10.9	11.1	26	6.8
of which on income from employment	9.8	9.2	9.1	8.6	8.4	8.6	9.3	9.9	9.8	9.9	10.4	10.9	11.1	25	6.8
Paid by employers	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.4	21	3.3
Paid by employees	4.5	4.6	4.7	4.3	4.1	4.6	4.8	5.2	5.1	5.2	5.4	5.6	5.7	25	3.5
Paid by non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Capital	6.1	5.0	4.2	3.8	3.6	3.9	4.4	4.4	4.7	4.5	4.7	5.0	4.8	21	3.0
Income of corporations	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	2.3	2.3	2.3	2.1	22	1.3
Income of households	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	21	0.2
Income of self-employed	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	16	0.5
Stock of capital	0.8	0.9	0.7	0.7	0.7	1.0	1.1	1.1	1.4	1.2	1.2	1.5	1.7	12	1.0

Table BG.1: Tax Revenue (continued)

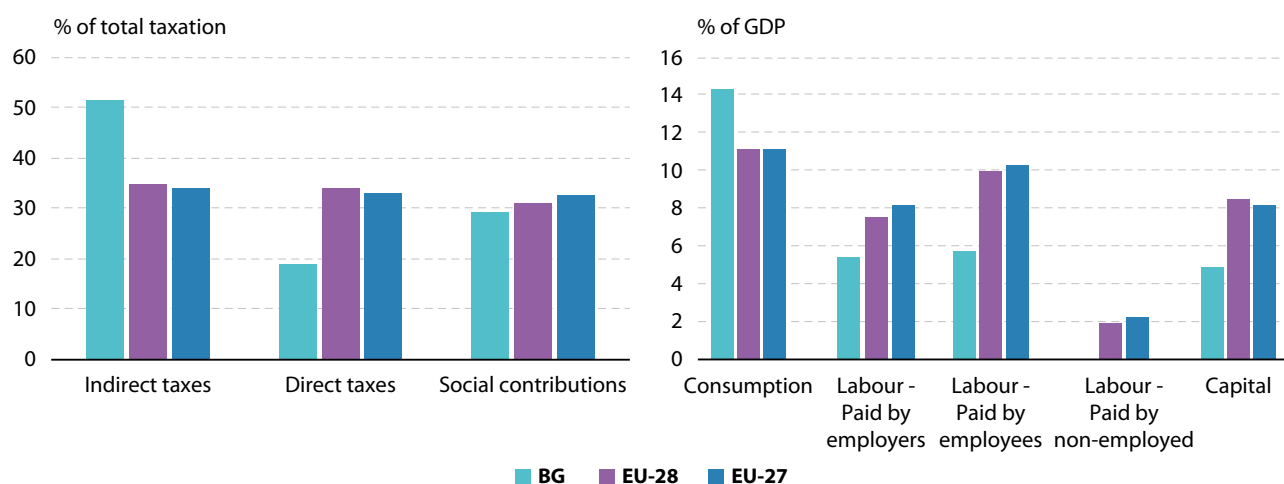
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.2	3.3	2.8	2.8	2.7	2.7	2.9	2.8	3.1	2.9	2.9	2.9	3.1	8	1.9
Energy	2.8	2.8	2.5	2.4	2.4	2.4	2.6	2.5	2.8	2.5	2.5	2.6	2.8	4	1.7
of which transport fuel taxes	2.7	2.8	2.4	2.4	2.3	2.3	2.4	2.3	2.4	2.1	2.1	1.8	1.9	5	
Transport	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	18	0.2
Pollution and resources	0.08	0.13	0.07	0.08	0.08	0.05	0.08	0.07	0.07	0.07	0.06	0.06	0.05	14	0.0
E. Property taxes	as % of GDP														
Taxes on property	0.7	0.7	0.5	0.5	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	20	0.5
Recurrent taxes on immovable property	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	21	0.2
Other taxes on property	0.5	0.5	0.3	0.2	0.2	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	18	0.3
F. Implicit tax rates	%														
Consumption	19.4	21.3	18.8	18.2	18.0	18.4	19.9	18.9	20.1	20.7	20.2	19.9	20.7	9	
Labour	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	23.8	24.4	24.7	25.4	26	
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 BG.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 BG.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase of tax relief for children (Art. 22c, PITA) - BGN 4 500 (previously BGN 200) deduction from the sum total of the annual tax bases per each child (up to 3rd) who has not attained legal majority and tax relief for children with disabilities (Art. 22d, PITA) - BGN 9 000 (previously BGN 2 000) deduction from the sum total of the annual tax bases per child with disability of 50 per cent and more.	Base decrease	Legislation: 8-12-2020 In force from: 1-1-2021
Introduction of tax relief for improvements and/or renovation of residential property - deduction of the payments made during the year for labour remuneration in relation to improvements and/or renovation of a residential property amounting up to BGN 2 000 from the total sum of the annual tax bases, when certain conditions are simultaneously fulfilled.	Base decrease	Legislation: 8-12-2020 In force from: 1-1-2021
Social security contributions: Employee		
Increase in minimum monthly insurance incomes on which the social security contributions of employees are levied and which are set at the level of the national minimum wage - from BGN 610 to BGN 650.	Base increase	Legislation: 4-12-2020 In force from: 1-1-2021
Social security contributions: Employer		
Increase in minimum monthly insurance incomes of employees on which the social security contributions of employers are levied and which are set at the level of the national minimum wage - from BGN 610 to BGN 650.	Base increase	Legislation: 4-12-2020 In force from: 1-1-2021
Social security contributions: Self-employed		
Increase in minimum monthly insurance income for self-employed persons to the level of the national minimum wage - from BGN 610 to BGN 650.	Base increase	Legislation: 4-12-2020 In force from: 1-1-2021
Value-added tax		
Reduction the VAT tax rate from 20% to 9% for the supply of restaurant and catering services (excluding spirits), books, food suitable for babies or young children, baby diapers and similar baby hygiene products, certain touristic services and the use of sport facilities.	Rate decrease	Announcement: 19-06-2020 Legislation: 19-06-2020 In force from: 1-07-2020
Exemption with deductibility of VAT paid at the preceding stage in respect of the supply and Intra-Community acquisitions of COVID-19 vaccines and in vitro diagnostic medical devices. Such an exemption applies also to the services closely linked to such vaccines and devices.	Rate decrease	Announcement: 10-12-2020 Legislation: 10-12-2020 In force from: 1-1-2021
Pursuant to Commission's Decision 2020/491, Council Decree № 75 of 2007 of the Council of Ministers of Republic of Bulgaria allowed for exemption from VAT and customs duties of the importation of certain medical goods necessary to combat the effects of the COVID-19 pandemic outbreak. The relief applied to importations made from 30 January 2020 to 30 April 2021. Eligible for the relief and exemption of VAT were the goods imported by State organisations. The goods and organisations are exhaustively listed in annexes to Council Decree № 75.	Rate decrease	Announcement: 23-04-2020 26-08-2020 Legislation: 23-04-2020 26-08-2020 In force from: 30-01-2020
Introduction of the VAT package for e-commerce in the national VAT. New rules are introduced in accordance with the provisions of: Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods; Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods; Council Implementing Regulation (EU) 2019/2026 of 21 November 2019 amending Implementing Regulation (EU) No 282/2011 as regards supplies of goods or services facilitated by electronic interfaces and the special schemes for taxable persons supplying services to non-taxable persons, making distance sales of goods and certain domestic supplies of goods.	Neutral	Legislation: 8-12-2020 In force from: 1-7-2021

Czechia

Table CZ.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	10.7	10.5	10.9	11.2	12.0	12.4	12.7	12.0	12.3	12.4	12.4	12.1	12.1	21	27.1
VAT	6.0	6.4	6.5	6.6	6.8	7.0	7.3	7.4	7.2	7.4	7.6	7.6	7.6	16	17.0
Taxes and duties on imports excluding VAT	1.2	1.0	1.2	1.4	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	4	3.8
Taxes on products, except VAT and import duties	3.1	2.6	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.2	23	4.8
Other taxes on production	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	24	1.5
Direct taxes	9.0	8.2	7.5	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.4	18	18.9
Personal income taxes	4.3	3.9	3.9	3.7	4.0	4.0	4.1	4.2	4.0	4.3	4.5	4.8	4.9	22	11.1
Corporate income taxes	4.4	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	6	7.4
Other	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	25	0.4
Social contributions	14.9	14.8	14.1	14.4	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.5	3	34.8
Employers'	9.4	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	3	22.5
Households'	5.5	5.4	5.3	5.2	5.3	5.3	5.3	5.2	5.2	5.3	5.3	5.4	5.5	13	12.3
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	34.6	33.5	32.5	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	36.1	15	80.8
B. Structure by level of government															
	as % of total taxation														
Central government	70.4	69.8	69.1	69.3	69.8	70.0	69.4	68.6	69.1	68.6	68.8	68.2	68.2	5	55.1
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	14.1	14.4	14.3	14.0	13.9	13.8	14.5	14.9	14.7	15.3	15.2	15.6	15.6	5	12.6
Social security funds	15.0	15.3	16.2	16.2	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.9	23	12.8
EU institutions	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	20	0.3
C. Structure by economic function															
	as % of GDP														
Consumption	10.2	10.0	10.5	10.7	11.5	11.9	12.2	11.4	11.8	11.8	11.9	11.6	11.6	16	26.0
Labour	17.8	17.5	16.5	17.0	17.3	17.5	17.5	17.6	17.2	17.8	18.2	19.0	19.2	10	43.0
of which on income from employment	16.6	16.3	15.3	15.7	16.0	16.2	16.3	16.2	15.9	16.5	16.9	17.7	18.0	9	40.2
Paid by employers	9.4	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	4	22.5
Paid by employees	7.2	6.9	6.4	6.5	6.7	6.8	6.9	7.0	6.7	7.1	7.3	7.8	7.9	20	17.8
Paid by non-employed	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	16	2.8
Capital	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.1	5.3	5.4	5.4	5.4	5.3	18	11.8
Income of corporations	4.4	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	6	7.4
Income of 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	24	0.3
Income of self-employed	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.1	1.1	11	2.6
Stock of capital	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	25	1.6

Table CZ.1: Tax Revenue (continued)

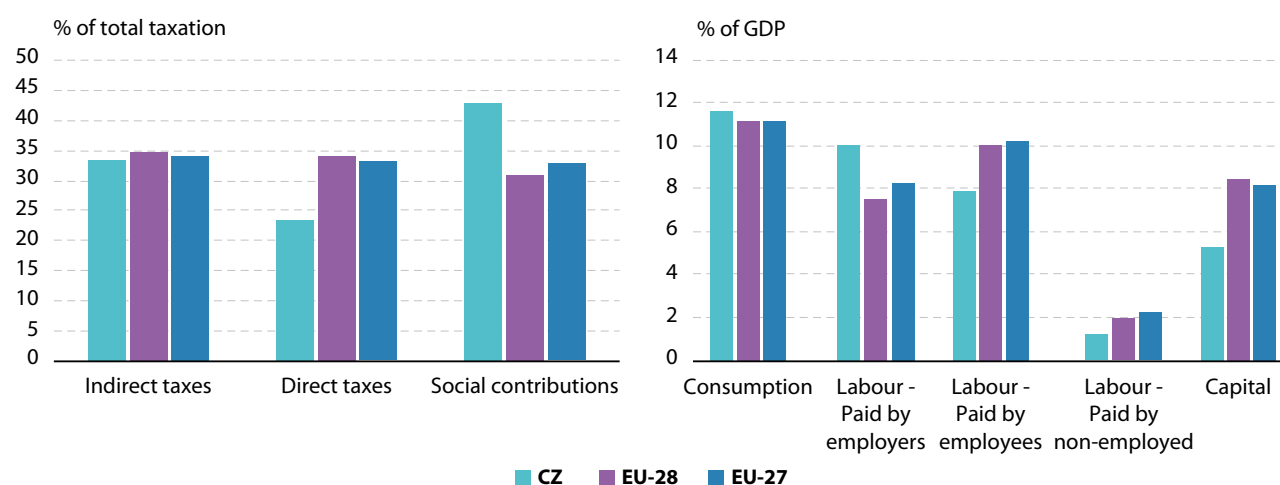
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.2	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.1	22	4.6
Energy	2.1	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	2.0	1.9	1.8	1.9	14	4.3
of which transport fuel taxes	2.0	1.9	1.9	1.9	1.9	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.5	11	
Transport	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.3
Pollution and resources	0.02	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	22	0.0
E. Property taxes	as % of GDP														
Taxes on property	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	24	1.2
Recurrent taxes on immovable property	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	24	0.4
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	21	0.7
F. Implicit tax rates	%														
Consumption	17.5	17.0	17.1	17.4	18.8	19.5	19.9	19.1	20.2	20.3	20.5	20.0	20.1	10	
Labour	41.3	39.8	37.5	38.3	38.8	38.5	38.8	39.1	38.8	39.5	39.5	40.0	40.3	4	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.3	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7		1.5
Tax expenditure component	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		1.2
Transfer component	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1		0.3
Total tax revenue adjusted for payable tax credits	34.3	33.0	32.1	32.4	33.5	34.0	34.4	33.7	33.8	34.6	34.9	35.4	35.6		79.6

(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 CZ.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 CZ.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Abolition the super-gross wage, the tax base of employees was reduced.	Base decrease	Announcement: 2020-12-18 Legislation: 2020-12-18 In force from: 2021-01-01
Increase of tax credits for each taxpayer, employee and self employed	Neutral	Announcement: 2020-12-18 Legislation: 2020-12-18 In force from: 2021-01-01
Personal income tax: Unincorporated businesses/Self employment income		
Loss carryback institute (retroactive effect of tax losses for 2020, which can be retroactively applied in tax return for 2019 and 2018)	Neutral	Announcement: 2020-03-24 Legislation: 2020-06-30 In force from: 2020-07-01
The possibility of fulfilling a single flat rate payment obligation for personal income tax, social insurance premiums and health insurance premiums has been introduced (for self-employed persons not being registered to VAT)	N/A	Announcement: 2020-12-18 Legislation: 2020-12-18 In force from: 2021-01-01
Corporate income tax		
Loss carryback institute (retroactive effect of tax losses for 2020, which can be retroactively applied in tax return for 2019 and 2018)	Neutral	Announcement: 2020-03-24 Legislation: 2020-06-30 In force from: 2020-07-01
Extraordinary depreciation for the 1st and 2nd depreciation group of tangible assets (12 months and 24 months)	Base decrease	Announcement: 2020-11-20 Legislation: 2020-12-18 In force from: 2021-01-01
Increase of the limit for depreciation of tangible assets and abolition of depreciation of intangible assets.	Base decrease	Announcement: 2020-11-20 Legislation: 2020-12-18 In force from: 2021-01-01
Value-added tax		
Reduction of reduced rate from 15% to 10% for accommodation, cultural and sporting events and services	Rate decrease	Announcement: 2020-06-30 Legislation: 2020-07-01 In force from: 2020-07-01
Environmentally-related taxes		
Excise duty on diesel was reduced	Rate decrease	Announcement: 2020-11-20 Legislation: 2020-12-31 In force from: 2021-01-01
Health-related taxes		
Increase in excise duty rates on tobacco products	Rate increase	Announcement: 2020-11-20 Legislation: 2020-12-28 In force from: 2021-01-01
Transaction taxes (movable and immovable property)		
Abolition of real estate acquisition tax	N/A	Announcement: 2020-09-25 Legislation: 2020-09-26 In force from: 2019-12-01
Other taxes		
25% reduction in road tax on trucks	Rate decrease	Announcement: 2020-06-30 Legislation: 2020-07-01 In force from: 2020-01-01
Waiver of sanctions, tax deferrals and their reduction CIT, PIT, VAT, road tax and real estate acquisition tax	N/A	Announcement: 2020-03-13 Legislation: 2020-03-16 In force from: 2020-03-16

Denmark

Table DK.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	17.6	16.6	16.4	16.3	16.4	16.4	16.3	16.0	16.1	16.1	15.9	16.0	15.4	7	48.2
VAT	10.0	9.6	9.7	9.4	9.5	9.5	9.2	9.2	9.1	9.3	9.4	9.5	9.3	3	29.1
Taxes and duties on imports excluding VAT	2.3	2.0	1.5	1.6	1.9	1.9	2.0	1.9	2.0	2.1	2.0	2.0	1.9	3	6.0
Taxes on products, except VAT and import duties	3.5	3.1	3.2	3.2	2.8	2.8	2.8	2.6	2.6	2.4	2.3	2.2	2.0	24	6.2
Other taxes on production	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.3	2.3	2.2	2.3	2.2	6	7.0
Direct taxes	28.7	28.1	28.5	28.6	28.6	29.3	29.9	32.8	30.3	29.6	29.8	28.2	30.6	1	95.8
Personal income taxes	24.1	24.0	25.0	24.8	24.8	25.1	25.6	28.5	25.9	25.3	25.2	24.2	26.2	1	82.0
Corporate income taxes	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.0	10	9.5
Other	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.4	6	4.3
Social contributions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	27	0.1
Employers'	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Households'	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.1
Less: capital transfers ⁽¹⁾	0.2	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.5	0.4	0.4	0.5		
Total	46.4	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.4	45.7	45.7	44.3	46.1	1	144.2
B. Structure by level of government															
as % of total taxation															
Central government	75.7	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.2	72.7	73.9	4	106.5
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	23.8	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.5	26.9	25.8	2	37.2
Social security funds	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	25	0.0
EU institutions	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	26	0.4
C. Structure by economic function															
as % of GDP															
Consumption	16.0	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	14.1	13.4	7	42.0
Labour	23.2	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.0	23.0	22.9	22.8	5	71.5
of which on income from employment	18.7	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.7	18.0	17.9	17.9	17.9	10	55.9
Paid by employers	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	27	2.2
Paid by employees	18.2	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.3	17.3	17.2	17.2	1	53.8
Paid by non-employed	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	5.0	5.0	1	15.5
Capital	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.5	8.7	7.4	9.8	4	30.7
Income of corporations	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.0	10	9.5
Income of households	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	1	9.7
Income of self-employed	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	12	2.9
Stock of capital	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	2.7	2.8	6	8.7

Table DK.1: Tax Revenue (continued)

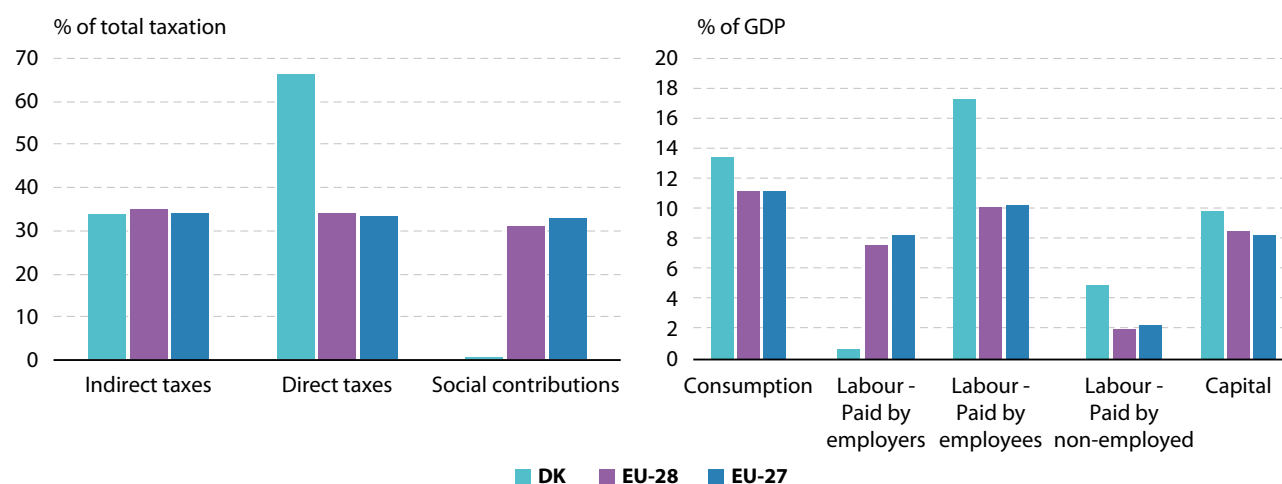
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	6	10.2
Energy	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	20	5.3
of which transport fuel taxes	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.7	0.7	26	
Transport	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1	4.4
Pollution and resources	0.29	0.28	0.26	0.21	0.21	0.23	0.25	0.21	0.23	0.20	0.17	0.17	0.16	5	0.5
E. Property taxes	as % of GDP														
Taxes on property	2.5	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.5	5	8.0
Recurrent taxes on immovable property	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.0	2.0	1.9	2.0	1.9	3	6.1
Other taxes on property	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.6	12	1.9
F. Implicit tax rates	%														
Consumption	28.3	26.3	25.2	25.3	25.3	25.2	24.9	24.6	24.6	25.0	24.8	24.7	24.0	2	
Labour	35.6	35.6	33.8	33.6	33.6	34.1	33.6	33.1	34.0	34.5	34.7	34.4	34.6	14	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1		0.4
Tax expenditure component	0.0	0.0	0.0	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1		0.4
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	46.4	44.8	45.0	44.8	44.8	45.5	46.0	48.6	46.2	45.5	45.5	44.1	46.0		143.8

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

(†) 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 DK.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 DK.2: Latest tax reforms

Description of measure	Change	Date
Environmentally-related taxes		
Climate compromise for energy and industry 2020: Decrease in energy tax on the use of electricity and increase in the energy tax on use of fossil fuels for the heating of rooms and postponing of the temporary energy tax	Rate decrease	Announcement: 2020-06-22 Legislation: 21-12-2020 In force from: 01-01-2021
Green tax reform 2020: Higher taxes on greenhouse gas emissions and temporary increase in depreciations for tax purposes to promote investment in certain green technology etc.	Rate increase	Announcement: 08-12-2020 Legislation: March 2021 In force from: 23-11-2020
Other taxes		
Pension reform: No increase in cap on the right of investors to deduct as otherwise planned, no increase in cap on special stock-accounts with lower tax-rates as otherwise planned, taxation of the notional gain on companies' gains from investments in certain properties, cap on deductions in corporate income tax for salaries above DKK 7 millions, increased corporate income tax on the financial sector.	Rate increase	Announcement: 10-10-2020 In force from: 01-01-2021
Transportation tax reform 2020: reorganization of car taxation	Rate increase	Announcement: 04-12-2020 Legislation: 09-02-2021 In force from: 01-01-2021
National budget compromise for 2021: higher tax exemption for selected craft services and tax exemption for gift cards paid by employers.	Rate decrease	Announcement: 06-12-2020 Legislation: March 2021 In force from: 2021-01-01

Germany

Table DE.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	11.0	11.0	11.4	11.0	11.2	11.1	11.0	10.9	11.0	10.9	10.8	10.8	10.9	25	376.8
VAT	6.8	6.9	7.3	7.0	7.1	7.1	7.0	6.9	7.0	7.0	7.0	7.0	7.1	20	244.1
Taxes and duties on imports excluding VAT	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	7	30.3
Taxes on products, except VAT and import duties	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	2.2	2.2	22	76.5
Other taxes on production	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.8	23	25.9
Direct taxes	12.2	12.5	11.7	11.1	11.5	12.1	12.3	12.3	12.5	12.9	13.1	13.5	13.5	10	464.4
Personal income taxes	8.4	9.0	8.9	8.2	8.2	8.7	9.0	8.9	9.1	9.2	9.4	9.6	9.8	7	336.9
Corporate income taxes	2.8	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.9	2.7	14	93.6
Other	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	9	33.9
Social contributions	14.7	14.7	15.5	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.7	16.0	1	550.2
Employers'	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.7	6.9	11	237.7
Households'	8.4	8.4	9.0	8.7	8.6	8.7	8.7	8.7	8.7	8.8	8.9	9.0	9.1	3	312.5
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	37.8	38.1	38.7	37.3	37.7	38.4	38.5	38.3	38.8	39.2	39.4	40.0	40.3	8	1 391.3
B. Structure by level of government															
	as % of total taxation														
Central government	30.0	30.1	30.0	30.0	30.5	30.3	30.2	30.0	29.6	28.8	29.0	28.7	28.5	26	396.1
State government ⁽²⁾	23.0	23.0	22.0	21.5	21.6	22.0	22.2	22.4	22.6	23.4	23.1	23.3	23.4		326.1
Local government	7.9	8.0	7.4	7.4	7.6	7.8	7.8	7.7	7.9	8.0	8.1	8.1	8.0	12	111.9
Social security funds	38.8	38.4	40.2	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.5	5	550.2
EU institutions	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	14	7.1
C. Structure by economic function															
	as % of GDP														
Consumption	10.6	10.7	11.2	10.7	10.8	10.7	10.6	10.5	10.4	10.3	10.2	10.2	10.2	23	352.8
Labour	20.6	21.1	21.9	21.0	20.8	21.4	21.6	21.6	21.7	22.0	22.3	22.7	23.2	3	801.7
of which on income from employment	18.0	18.5	19.0	18.3	18.2	18.7	19.0	18.9	19.1	19.3	19.6	20.0	20.4	4	703.2
Paid by employers	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.7	6.9	12	237.7
Paid by employees	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.5	12.6	12.8	13.0	13.3	13.5	2	465.6
Paid by non-employed	2.6	2.6	2.9	2.7	2.6	2.6	2.7	2.6	2.7	2.7	2.7	2.7	2.9	5	98.4
Capital	6.6	6.4	5.6	5.6	6.1	6.3	6.3	6.2	6.6	6.9	6.9	7.1	6.9	15	236.9
Income of corporations	2.8	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.9	2.7	14	93.6
Income of households	0.7	0.8	0.6	0.4	0.5	0.4	0.5	0.6	0.7	0.7	0.6	0.6	0.7	14	24.1
Income of self-employed	2.1	2.1	2.1	2.1	2.1	2.2	2.3	2.2	2.3	2.3	2.3	2.3	2.1	6	73.1
Stock of capital	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.3	1.3	1.3	16	46.1

Table DE.1: Tax Revenue (continued)

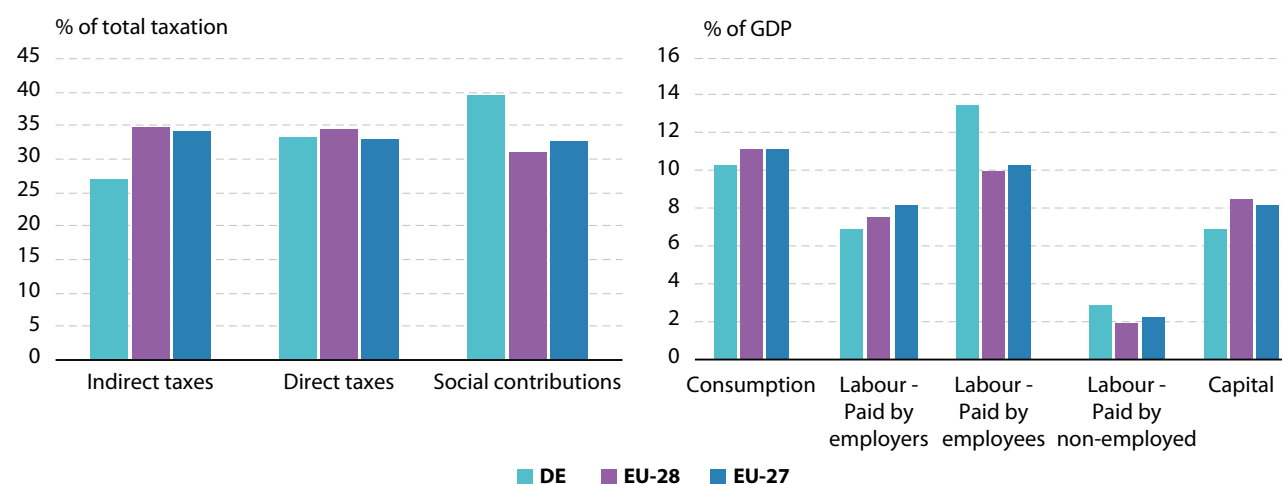
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.2	2.2	2.3	2.2	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	24	61.1
Energy	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	1.5	1.5	23	50.6
of which transport fuel taxes	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	22	
Transport	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	17	10.5
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27	0.0
E. Property taxes	as % of GDP														
Taxes on property	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.2	13	40.7
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	18	14.4
Other taxes on property	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	11	26.2
F. Implicit tax rates	%														
Consumption	16.9	16.9	16.7	16.4	16.7	16.3	16.1	16.1	16.1	15.9	15.8	15.8	15.8	25	
Labour	37.3	37.7	37.1	36.2	36.4	36.6	36.9	36.9	36.9	37.3	37.7	37.9	38.1	10	
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 DE.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 DE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase of child benefit by EUR 15 per child per month as of 1 January 2021	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Adjustment for fiscal drag by 1.52% as of 1 January 2021	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Increase of basic personal allowance from EUR 9 408 by EUR 336 to EUR 9 744 as of 1 January 2021	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Tax exemption for employer supplements to short-time compensation, between 1 March and 31 December 2020, on certain conditions	Base decrease	Legislation: 19-06-2020 In force from: 20-06-2020
Tax exemption for bonuses up to EUR 1 500 paid to employees by the employer, between 1 March 2020 and 30 June 2021	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2021
Further increase of basic personal allowance from EUR 9 744 by EUR 240 to EUR 9 984 as of 1 January 2022	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2022
Increase in the gross list price for the tax relief on the private use of a carbon-free company car	N/A	Legislation: 29-06-2020 In force from: 01-07-2020
Adjustment for fiscal drag by 1.17% as of 1 January 2022	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2022
Increase of the maximum amount of the allowance for maintenance payments to legally entitled persons	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2022
Increase of the basic allowance for children from EUR 7 812 by EUR 576 to EUR 8 388 as of 1 January 2021	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Increase of tax reliefs for persons with disabilities and persons in need of nursing care	Base decrease	Legislation: 09-12-2020 In force from: 01-01-2021
Introduction of a home office allowance for the tax years 2020 and 2021 limited to EUR 600 per calendar and business year	Base decrease	Legislation: 21-12-2020 In force from: 29-12-2020
Temporary increase of the single-parent income tax allowance from EUR 1 908 to EUR 4 008 per year in tax years 2020 and 2021 will be converted into a permanent one as of 1 January 2022	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2022
Families with children received a bonus benefit payment of EUR 300 per child in 2020.	N/A	Legislation: 29-06-2020 In force from: 01-07-2020
Increase of the single-parent income tax allowance from EUR 1 908 to EUR 4 008 per year in tax years 2020 and 2021	Base decrease	Legislation: 29-06-2020 In force from: 01-01-2020
Increase of allowances for voluntary service	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2021
Tax exemption for bonuses up to EUR 1 500 paid to employees by the employer, between 1 March 2020 and 31 December 2020	Base decrease	Legislation: 19-06-2020 In force from: 20-06-2020
Increase of the exemption limit for non-cash benefits from EUR 45 to EUR 50 per month	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2022
Tax exemption for employer supplements to short-time compensation, between 1 March 2020 and 31 December 2021, on certain conditions	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2021
Increase of the maximum amount of the allowance for maintenance payments to legally entitled persons	Base decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Personal income tax: Unincorporated businesses/Self employment income		
Tax exemption for bonuses up to EUR 1 500 paid to employees by the employer, between 1 March 2020 and 31 December 2020; diminishes company profits, refers to CIT and trade tax as well.	Base decrease	Legislation: 19-06-2020 In force from: 20-06-2020
Tax exemption for bonuses up to EUR 1 500 paid to employees by the employer, between 1 March 2020 and 30 June 2021; diminishes company profits, refers to CIT and trade tax as well.	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2021
Increase of the factor for the computation of the maximum amount of the trade tax allowance	N/A	Legislation: 29-06-2020 In force from: 01-07-2020
Trade Tax: Increase of the allowance for additions of financing components	N/A	Legislation: 29-06-2020 In force from: 01-07-2020
Tax exemption for employer supplements to short-time compensation, between 1 March and 31 December 2020, on certain conditions; diminishes company profits, refers to CIT and trade tax as well.	Base decrease	Legislation: 19-06-2020 In force from: 20-06-2020
Improving the maximum level of R&D tax support for a fixed period of 6 years.	N/A	Legislation: 29-06-2020 In force from: 01-07-2020

Table DE.2: Latest tax reforms (continued)

Description of measure	Change	Date
Tax exemption for employer supplements to short-time compensation, between 1 March 2020 and 31 December 2021, on certain conditions; diminishes company profits, refers to CIT and trade tax as well.	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2021
Tax options for offsetting losses against the previous year's profits were expanded. Loss carrybacks have been increased to a maximum of EUR 5 million (or EUR 10 million in the case of joint assessments) for 2020 and 2021. In addition, it is possible to apply loss carrybacks to 2019 tax returns.	Base decrease	Legislation: 29-06-2020 In force from: 01-01-2020
Depreciation allowances for movable assets such as machinery have been improved for a fixed period (the 2020 and 2021 tax years).	Base decrease	Legislation: 29-06-2020 In force from: 01-01-2020
Increase of the maximum amount of tax privileged acquisition and production costs for small and medium-sized enterprises (SMEs) and implementation of a unified profit margin for SMEs enjoying rules for tax privileged acquisition and production costs and appreciation rules	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2021
Social security contributions: Employee		
Increase of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to 0.65% as of 1 January 2021	Rate increase; base decrease	Legislation: 21-10-2020 In force from: 01-01-2021
Social security contributions: Employer		
Increase of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to 0.65% as of 1 January 2021	Rate increase; base decrease	Legislation: 21-10-2020 In force from: 01-01-2021
Corporate income tax		
Increase of the maximum amount of tax privileged acquisition and production costs for small and medium-sized enterprises (SMEs) and implementation of a unified profit margin for SMEs enjoying rules for tax privileged acquisition and production costs and appreciation rules	Base decrease	Legislation: 21-12-2020 In force from: 01-01-2021
Improving the maximum level of R&D tax support for a fixed period of 6 years.	N/A	Legislation: 29-06-2020 In force from: 01-07-2020
Tax options for offsetting losses against the previous year's profits were expanded. Loss carrybacks have been increased to a maximum of EUR 5 million (or EUR 10 million in the case of joint assessments) for 2020 and 2021. In addition, it is possible to apply loss carrybacks to 2019 tax returns.	Base decrease	Legislation: 29-06-2020 In force from: 01-01-2020
Depreciation allowances for movable assets such as machinery have been improved for a fixed period (the 2020 and 2021 tax years).	Base decrease	Legislation: 29-06-2020 In force from: 01-01-2020
Value-added tax		
In case of global deferment of payments of import duties: As of 1 January 2021, the deadline for paying import VAT is deferred from the 16th to the 26th of the following month.	N/A	Legislation: 29-06-2020 In force from: 06-10-2020
VAT was reduced for a six-month period from 1 July to 31 December 2020. The standard VAT rate was cut from 19% to 16%, and the reduced VAT rate was cut from 7% to 5%.	Rate decrease	Legislation: 29-06-2020 In force from: 01-07-2020
Implementation of the second stage of the EU e-commerce VAT package	Base increase	Legislation: 21-12-2020 In force from: 01-07-2021
Reduction of the VAT rate for meals (not drinks) in restaurants from 19 to the reduced rate of 7% from 1st July 2020 to 30th June 2021.	Rate decrease	Legislation: 19-06-2020 In force from: 01-07-2020
Environmentally-related taxes		
CO ₂ -related reform of motor vehicle tax for newly registered vehicles as of 1 January 2021; extended tax exemption for all-electric vehicles	Rate increase; base increase	Legislation: 16-10-2020 In force from: 01-01-2021

Estonia

Table EE.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	13.4	12.2	14.6	13.8	13.5	13.8	13.4	13.8	14.3	14.7	14.2	14.0	14.2	11	4.0
VAT	8.7	7.7	8.6	8.5	8.1	8.4	8.2	8.5	9.0	9.0	9.0	9.0	8.8	8	2.5
Taxes and duties on imports excluding VAT	3.7	3.4	5.1	4.4	4.4	4.6	4.4	4.4	4.4	4.7	4.3	4.1	4.2	1	1.2
Taxes on products, except VAT and import duties	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	27	0.0
Other taxes on production	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.8	1.1	18	0.3
Direct taxes	7.3	7.7	7.4	6.5	6.2	6.6	7.1	7.3	7.7	7.4	7.2	7.4	7.3	21	2.0
Personal income taxes	5.7	6.1	5.5	5.2	5.0	5.2	5.4	5.6	5.7	5.7	5.6	5.4	5.4	18	1.5
Corporate income taxes	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	24	0.5
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Social contributions	10.3	11.4	12.8	12.6	11.5	11.1	10.9	10.8	11.1	11.1	11.1	11.5	11.6	15	3.3
Employers'	10.0	11.0	12.1	11.7	10.6	10.2	10.2	10.2	10.5	10.6	10.6	10.9	11.0	1	3.1
Households'	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.6	0.6	0.6	0.6	25	0.2
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	31.0	31.2	34.8	32.9	31.2	31.5	31.5	31.9	33.1	33.2	32.5	32.9	33.1	21	9.3
B. Structure by level of government															
	as % of total taxation														
Central government	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.4	82.3	82.0	82.1	82.0	3	7.6
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	26	0.1
Social security funds	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.1	16.2	16.5	16.5	16.6	22	1.5
EU institutions	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	5	0.1
C. Structure by economic function															
	as % of GDP														
Consumption	12.7	11.5	14.0	13.1	12.9	13.2	12.8	13.2	13.7	14.1	13.7	13.5	13.7	6	3.9
Labour	15.5	17.0	18.1	17.6	16.2	16.0	16.1	16.2	16.5	16.6	16.5	16.7	16.7	15	4.7
of which on income from employment	15.2	16.6	17.4	17.0	15.8	15.5	15.6	15.7	16.0	16.1	16.0	16.1	16.1	12	4.5
Paid by employers	10.0	11.0	12.1	11.7	10.6	10.2	10.2	10.2	10.5	10.6	10.6	10.9	11.0	3	3.1
Paid by employees	5.3	5.6	5.3	5.3	5.1	5.3	5.4	5.5	5.5	5.5	5.4	5.1	5.1	27	1.4
Paid by non-employed	0.3	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	20	0.2
Capital	2.7	2.7	2.7	2.3	2.1	2.3	2.6	2.5	2.9	2.5	2.3	2.8	2.6	26	0.7
Income of corporations	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	24	0.5
Income of households	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	23	0.1
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Stock of capital	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	27	0.1

Table EE.1: Tax Revenue (continued)

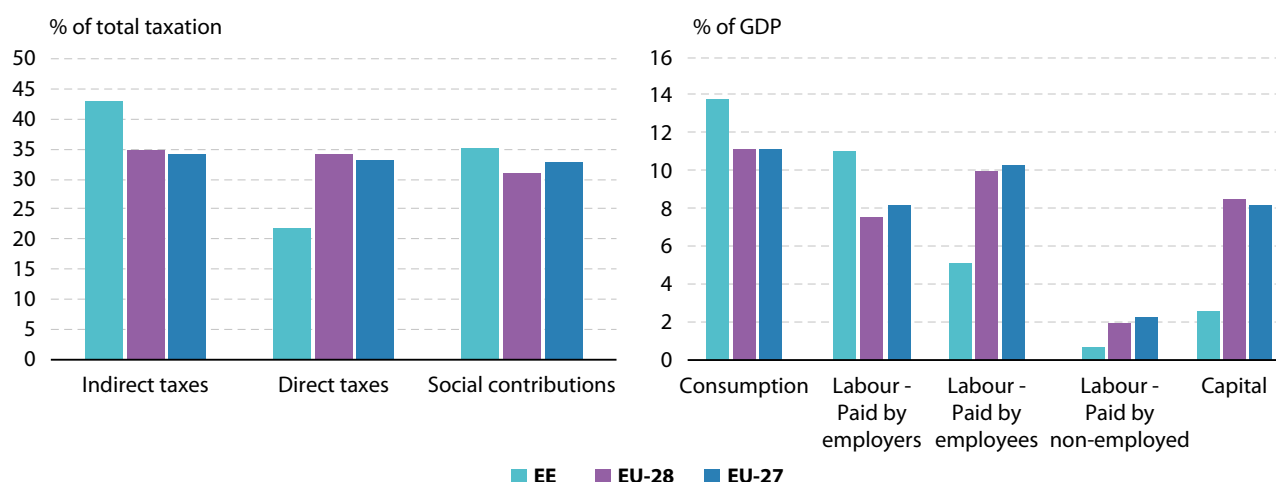
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.2	2.3	2.9	2.9	2.7	2.7	2.5	2.6	2.7	2.9	2.9	2.7	3.2	7	0.9
Energy	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	2.4	2.9	2	0.8
of which transport fuel taxes	1.7	1.6	2.2	2.1	2.0	2.0	1.9	1.9	2.0	2.2	2.2	2.0	2.3	1	
Transport	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	0.0
Pollution and resources	0.33	0.33	0.38	0.30	0.29	0.26	0.28	0.29	0.29	0.30	0.29	0.28	0.21	4	0.1
E. Property taxes	as % of GDP														
Taxes on property	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	27	0.1
Recurrent taxes on immovable property	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	23	0.1
Other taxes on property	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.0
F. Implicit tax rates	%														
Consumption	20.9	18.3	21.9	20.9	21.4	21.6	20.7	21.6	22.2	23.0	22.8	22.7	23.8	3	
Labour	33.9	33.5	34.7	36.3	35.1	34.7	34.5	34.2	33.6	34.9	33.5	33.4	32.9	17	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	31.0	31.2	34.8	32.9	31.2	31.5	31.5	31.9	33.1	33.2	32.5	32.9	33.1		9.3

(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 EE.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 EE.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Introduction of supplementary basic allowance for 3rd child	Base decrease	Legislation: 2019-12-23 In force from: 2020-01-01
Personal income tax: Unincorporated businesses/Self employment income		
Forest income tax exemption increase to EUR 5000	Base decrease	Legislation: 2020-04-21 In force from: 2020-01-01
Social security contributions: Employer		
Temporary cancellation of social tax minimum for employers for three months	Base decrease	Legislation: 2020-04-15 In force from: 2020-04-22
Social security contributions: Self-employed		
The state pays the advance payment of social tax for self-employed persons for the first quarter of 2020.	Neutral	Legislation: 2020-04-15 In force from: 2020-04-22
Value-added tax		
Abolition of the EUR 22 exemption for a small consignments imported from outside the Community (EU)	Base increase	Announcement: 2020-08-10 Legislation: 2021-02-10 In force from: 2021-07-01
Bad debts (change in VAT procedure related to unpaid invoices)	Neutral	Announcement: 2020-08-10 Legislation: 2021-02-10 In force from: 2022-01-01
Environmentally-related taxes		
Reduction of fuel excise duties (diesel, liquid gas)	Rate decrease; base decrease	Announcement: 2020-04-15 Legislation: 2020-04-17 In force from: 2020-05-01
Reduction of natural gas excise duty	Rate decrease; base decrease	Announcement: 2020-04-15 Legislation: 2020-04-17 In force from: 2020-05-01
Reduction of electricity excise duty	Rate decrease; base decrease	Announcement: 2020-04-15 Legislation: 2020-04-17 In force from: 2020-05-01
Health-related taxes		
Increase in smoking tobacco excise rate by 8% from 01/01/2020	Rate increase; base increase	Announcement: 2019-12-11 Legislation: 2019-12-19 In force from: 2020-01-01
Other excise duties		
Suspension of the obligation to pay excise duty of tobacco liquids excise duties	Rate decrease; base decrease	Announcement: 2020-12-16 Legislation: 2020-12-18 In force from: 2021-04-01

Ireland

Table IE.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	13.3	12.2	10.9	10.9	10.5	10.6	10.9	11.0	8.7	8.8	8.3	8.0	7.8	27	27.9
VAT	7.3	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.5	4.7	4.3	4.3	4.3	27	15.3
Taxes and duties on imports excluding VAT	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	1.1	1.1	6	4.0
Taxes on products, except VAT and import duties	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	1.4	1.4	25	5.0
Other taxes on production	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	20	3.7
Direct taxes	13.5	12.4	12.0	11.8	12.3	12.9	12.9	12.9	10.8	10.8	10.3	10.6	10.4	13	37.2
Personal income taxes	9.5	9.0	8.9	8.7	9.1	9.6	9.5	9.4	7.5	7.6	7.1	7.0	6.9	14	24.6
Corporate income taxes	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	3.2	3.1	8	11.0
Other	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	0.5	0.4	19	1.5
Social contributions	4.1	4.5	5.2	5.0	5.6	5.2	5.2	5.1	4.0	4.1	3.9	3.9	3.9	25	13.8
Employers'	2.9	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.5	2.4	2.4	2.4	24	8.5
Households'	1.2	1.3	2.1	2.1	2.4	2.4	2.2	2.1	1.6	1.6	1.5	1.5	1.5	24	5.3
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	30.8	29.0	28.1	27.8	28.5	28.7	29.0	29.0	23.4	23.8	22.6	22.5	22.1	27	78.9
B. Structure by level of government	as % of total taxation														
Central government	97.3	97.0	96.4	96.2	96.4	96.2	96.5	96.7	96.9	96.9	97.1	97.3	97.5	2	76.9
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.6	3.2	3.3	3.1	3.3	3.0	2.8	2.5	2.3	2.2	2.2	2.0	22	1.5
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	11	0.5
C. Structure by economic function	as % of GDP														
Consumption	11.0	10.5	9.8	9.8	9.5	9.5	9.8	9.8	7.7	7.9	7.4	6.9	6.8	27	24.2
Labour	10.7	11.3	12.4	12.2	13.1	13.2	13.1	12.9	10.0	10.2	9.7	9.6	9.6	27	34.3
of which on income from employment	10.6	11.2	12.3	12.1	13.0	13.0	12.9	12.7	9.8	10.1	9.6	9.5	9.5	27	33.9
Paid by employers	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	2.5	2.5	2.6	23	9.3
Paid by employees	7.5	7.9	9.0	8.9	9.6	10.0	9.7	9.5	7.3	7.5	7.1	7.0	6.9	23	24.6
Paid by non-employed	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	22	0.5
Capital	9.2	7.2	5.9	5.7	5.8	6.0	6.2	6.3	5.8	5.6	5.4	6.0	5.7	17	20.3
Income of corporations	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	3.2	3.1	9	11.0
Income of households	2.0	1.3	0.9	0.7	0.7	0.8	0.7	0.7	0.9	0.7	0.6	0.6	0.6	15	2.2
Income of self-employed	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	0.8	0.9	0.8	0.8	0.7	17	2.6
Stock of capital	2.6	2.0	1.7	1.6	1.8	2.0	2.0	2.2	1.5	1.3	1.3	1.4	1.3	18	4.5

Table IE.1: Tax Revenue (continued)

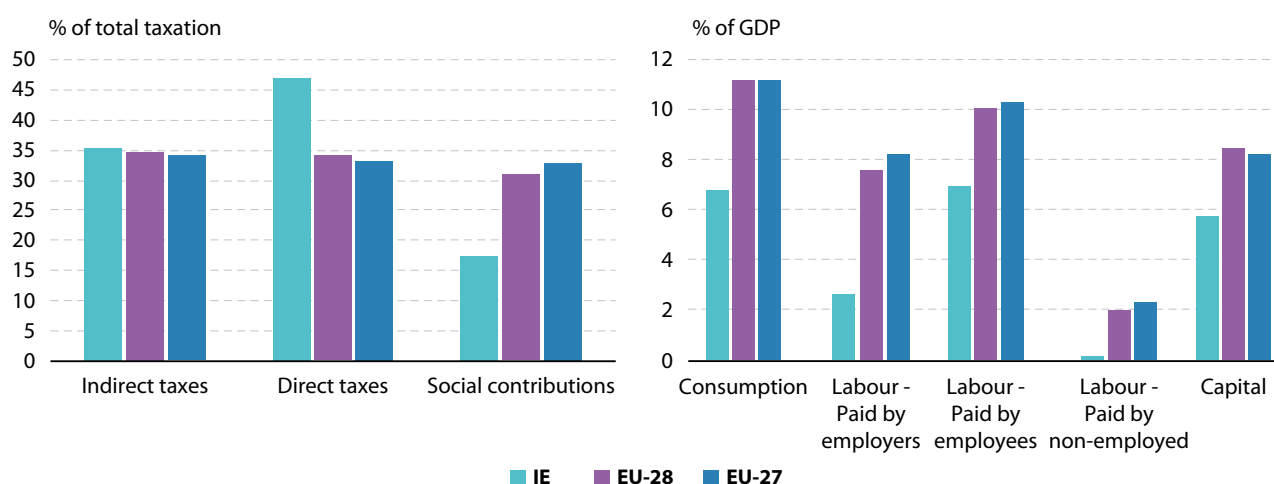
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.4	2.3	2.3	2.4	2.5	2.4	2.5	2.4	1.9	1.9	1.7	1.6	1.4	27	5.0
Energy	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.5	1.2	1.2	1.1	1.0	0.8	27	3.0
of which transport fuel taxes	1.1	1.1	1.3	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	0.7	0.7	27	
Transport	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.6	0.6	0.6	11	2.0
Pollution and resources	0.03	0.03	0.03	0.04	0.04	0.04	0.03	0.02	0.02	0.02	0.02	0.01	0.01	24	0.0
E. Property taxes	as % of GDP														
Taxes on property	2.4	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.2	1.1	1.2	1.1	15	4.0
Recurrent taxes on immovable property	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.6	0.5	14	1.9
Other taxes on property	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.5	0.5	0.6	0.6	13	2.1
F. Implicit tax rates	%														
Consumption	21.8	19.6	18.3	18.1	17.8	18.1	18.9	19.8	20.0	20.0	20.1	19.4	19.7	12	
Labour	26.1	25.6	27.9	28.9	32.5	33.2	32.9	33.9	33.4	33.1	32.6	33.0	33.5	16	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	0.1	0.1		0.4
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 IE.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 IE.2: Latest tax reforms

Description of measure	Change	Date
Value-added tax		
Reduction of reduced rate of VAT for tourism / hospitality sector on temporary basis from 13.5% to 9%	Rate decrease; base decrease	Announcement: 2020-10-13 Legislation: 2020-12-19 In force from: 2020-11-01

Greece

Table EL.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	12.7	12.7	11.8	12.8	13.9	14.2	14.5	15.9	16.3	17.5	17.5	17.6	17.5	4	32.0
VAT	7.1	7.0	6.3	7.1	7.4	7.3	7.0	7.1	7.3	8.2	8.3	8.5	8.4	11	15.4
Taxes and duties on imports excluding VAT	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	11	0.7
Taxes on products, except VAT and import duties	4.8	4.5	4.3	4.7	5.1	4.9	5.2	5.2	5.0	5.3	5.1	5.4	5.4	2	9.9
Other taxes on production	0.6	0.9	1.0	0.8	1.2	1.8	2.1	3.4	3.8	3.8	3.8	3.4	3.3	3	6.1
Direct taxes	8.4	8.4	8.8	8.4	9.5	11.1	10.6	9.9	9.6	10.3	10.1	10.4	9.9	14	18.1
Personal income taxes	4.5	4.5	4.4	4.0	4.8	7.0	6.0	5.9	5.7	5.9	6.3	6.4	5.9	17	10.9
Corporate income taxes	2.3	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	17	4.1
Other	1.6	1.7	1.8	1.9	2.6	2.9	3.5	2.1	1.8	1.8	1.8	1.9	1.7	1	3.2
Social contributions	10.7	10.7	10.2	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.2	12	22.3
Employers'	5.0	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	17	10.2
Households'	5.8	5.7	5.5	5.9	6.0	6.2	6.1	6.0	6.3	6.7	6.9	6.6	6.6	8	12.1
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	31.8	31.8	30.8	32.3	34.3	36.3	35.9	36.3	36.6	38.9	39.3	40.0	39.5	9	72.4
B. Structure by level of government															
	as % of total taxation														
Central government	63.1	62.8	63.7	64.2	66.6	67.3	67.7	68.9	68.7	69.5	67.2	67.2	66.2	9	47.9
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	2.4	2.4	2.4	21	1.7
Social security funds	34.3	34.5	33.6	33.1	30.8	30.0	29.5	28.4	28.4	27.7	29.9	30.0	30.9	13	22.4
EU institutions	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	13	0.4
C. Structure by economic function															
	as % of GDP														
Consumption	11.3	11.1	10.4	12.0	12.8	12.9	13.3	13.5	13.5	14.7	14.7	15.0	14.9	3	27.3
Labour	13.7	13.7	13.2	13.7	13.8	15.9	14.7	14.6	14.7	15.4	16.3	16.6	16.4	17	30.1
of which on income from employment	12.9	12.9	12.3	12.9	12.9	14.3	13.4	13.1	13.2	13.7	14.6	14.8	15.0	17	27.4
Paid by employers	5.0	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	18	10.2
Paid by employees	7.9	7.8	7.7	7.8	8.0	9.4	8.7	8.6	8.8	9.3	9.7	9.5	9.4	13	17.2
Paid by non-employed	0.8	0.8	0.9	0.9	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	13	2.6
Capital	6.8	7.0	7.1	6.6	7.6	7.5	8.0	8.3	8.4	8.9	8.3	8.4	8.2	9	15.1
Income of corporations	2.3	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	18	4.1
Income of households	1.3	1.4	1.2	1.3	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	7	2.3
Income of self-employed	0.8	0.8	0.8	0.6	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.9	0.8	13	1.5
Stock of capital	2.4	2.6	2.6	2.2	3.2	3.7	4.1	3.8	4.2	4.2	4.0	3.9	3.9	4	7.2

Table EL.1: Tax Revenue (continued)

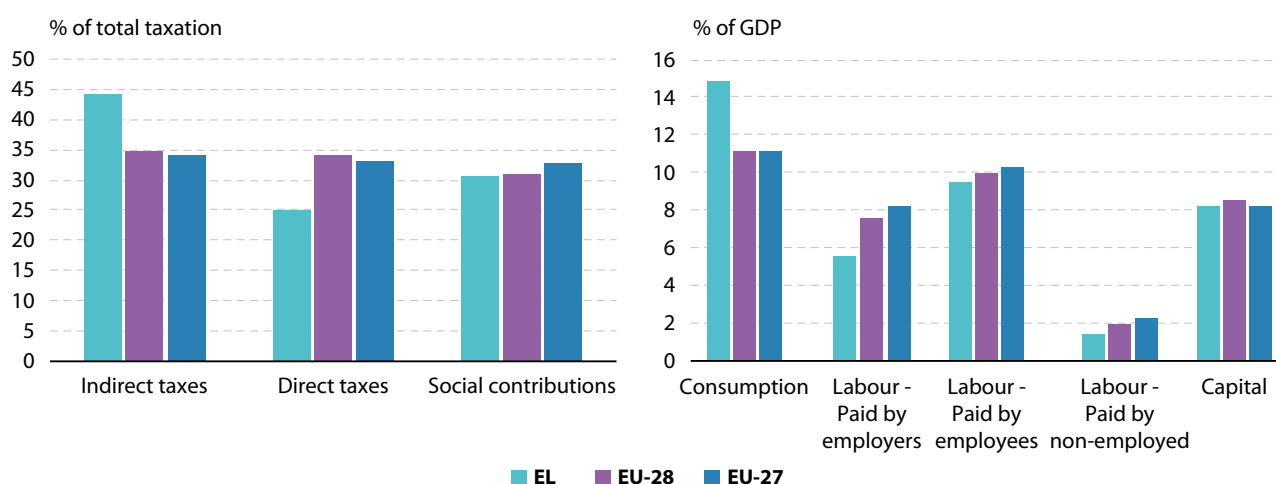
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.1	2.1	2.1	2.7	3.0	3.3	3.7	3.7	3.8	3.8	4.0	3.8	3.9	1	7.1
Energy	1.2	1.3	1.3	2.0	2.3	2.6	3.0	3.0	3.1	3.0	3.2	3.0	3.0	1	5.6
of which transport fuel taxes	0.9	0.8	0.9	1.4	1.4	1.6	1.4	1.4	1.3	1.4	1.5	1.6	1.4	14	
Transport	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	6	1.5
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	25	0.0
E. Property taxes	as % of GDP														
Taxes on property	2.2	2.3	2.3	2.0	2.8	3.3	3.6	3.2	3.5	3.5	3.5	3.3	3.3	3	6.1
Recurrent taxes on immovable property	0.9	0.8	1.0	1.0	2.0	2.3	2.7	2.5	2.7	2.8	2.7	2.6	2.4	2	4.5
Other taxes on property	1.3	1.5	1.4	0.9	0.8	1.0	0.9	0.7	0.8	0.8	0.8	0.7	0.9	8	1.7
F. Implicit tax rates	%														
Consumption	14.7	14.0	13.0	15.1	15.6	15.6	16.1	16.4	16.4	17.9	17.7	17.9	17.7	19	
Labour	38.2	37.5	34.4	35.9	35.3	39.8	38.6	37.0	37.6	38.0	40.4	40.4	40.3	5	
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 EL.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 EL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Exemption from special solidarity surcharge of income from salaries of the private sector	Rate decrease	Legislation: 27-10-2020 In force from: 2021-01-01
Exemption from special solidarity surcharge of income from business activity, capital (dividends, interest, royalties, real estate), goodwill from capital transfer	Rate decrease	Legislation: 27-10-2020 In force from: 2020-01-01
New non-dom regime applies, enabling individuals entitled to a pension that arises abroad to transfer their tax residence to Greece and be subject to alternative taxation for 15 years, upon meeting specific requirements	New tax	Legislation: 31-7-2020 In force from: 2020-01-01
Personal income tax: Unincorporated businesses/Self employment income		
New regime for the alternative way of taxing 50% of their income from salaried employment, as well as from business activity arising in Greece, for individuals transferring their tax residence to Greece	New tax	Legislation: 04-12-2020 In force from: 01-01-2021
Value-added tax		
Reduced VAT rate of 6% on music books	Rate decrease	Legislation: 31-07-2020 In force from: 2020-07-31
25% offsetting with future tax VAT obligations	N/A	Legislation: 13-04-2020 In force from: 13-04-2020
VAT reduction in tourist packages from 80/20 (80% subject to 13% rate and 20% subject to 24% rate) to 90/10	Rate decrease	Legislation: 30-05-2020 In force from: 01-06-2020
Lower VAT rate of 6% on personal hygiene products	Rate decrease	Legislation: 10-04-2020 In force from: 10-04-2020
Deferral of VAT payments for those affected by the pandemic	N/A	Legislation: 11-03-2020 In force from: 11-03-2020
Reduced VAT rate of 13% on the import of art objects, collections or antiquities and the delivery of specific objects of artistic value	Rate decrease	Legislation: 27-10-2020 In force from: 26-10-2020
Reduced tax VAT rate of 6% on specific products intended to be used from people with visual impairment	Rate decrease	Legislation: 23-12-2020 In force from: 2020-12-23
0% VAT rate on vaccines and in vitro diagnostic medical devices for the prevention and diagnosis of Covid-19 disease and related services	New tax	Legislation: 23-12-2020 In force from: 2020-12-23
Reduced VAT rate of 13% on non alcoholic beverages, cinema tickets, transports of persons and their luggage	Rate decrease	Legislation: 30-05-2020 In force from: 2020-06-01
Reduced VAT rate of 13% on tickets for sport events	Rate decrease	Legislation: 31-07-2020 In force from: 2020-09-01
Eextension for a period of six months until 30.6.2021 for the 30% reduction in the value added tax rates of the islands of Leros, Lesvos, Kos, Samos and Chios.	N/A	Legislation: 21-12-2020
Environmentally-related taxes		
New calculation of vehicle registration fees based on the European and global method of measuring CO ₂ emissions	Neutral	Legislation: 04-12-2020 In force from: 01-01-2021
New calculation of road taxes based on the European and global method of measuring CO ₂ emissions	Neutral	Legislation: 04-12-2020 In force from: 01-01-2021
Recurrent taxes on immovable property (business and residential)		
Extension of the reduction of ENFIA for year 2020, based on total value of real estate.	N/A	Legislation: 01-07-2020 In force from: 2020-01-01
Extension for year 2020 of the exemption of agricultural parcels of natural persons from the supplementary ENFIA,	N/A	Legislation: 01-07-2020 In force from: 2020-01-01
Other taxes		
Deferral of tax payments for real estate owners who received lower rents due to COVID 19	N/A	Legislation: 20-03-2020 In force from: 20-03-2020
25% reduction in settled taxes due, paid in time from taxpayers affected by the pandemic	N/A	Legislation: 30-03-2020 In force from: 30-03-2020
Reduction of rents by 40% for those affected by the pandemic	N/A	Legislation: 10-04-2020 In force from: 10-04-2020
New rates on taxable gains from lotteries	Neutral	Legislation: 23-12-2020 In force from: 01-03-2021
Suspension of cable TV duty	N/A	Legislation: 29-09-2020 In force from: 2021-09-30

Table EL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Extension of road tax payment	N/A	Legislation: 14-02-2020 In force from: 14-02-2020
Deferral of payments of taxes due and instalments of settled tax obligations	N/A	Legislation: 11-03-2020 In force from: 11-03-2020
Reduction of tax advance payments for tax year 2019, depending on the turnover reduction	Rate decrease	Legislation: 31-07-2020 In force from: 2020-07-31

Spain

Table ES.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	11.6	9.6	8.2	10.0	9.8	10.4	11.2	11.6	12.0	11.8	11.8	11.9	11.7	23	145.5
VAT	5.8	4.7	3.4	5.2	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.6	6.5	23	80.9
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	18	2.1
Taxes on products, except VAT and import duties	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.4	3.4	3.2	17	40.3
Other taxes on production	1.1	1.1	1.2	1.3	1.4	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.8	12	22.3
Direct taxes	13.0	10.7	9.5	9.5	9.6	10.4	10.5	10.7	10.5	10.5	10.6	11.0	10.8	12	134.6
Personal income taxes	7.6	7.1	6.7	7.0	7.2	7.5	7.6	7.7	7.4	7.3	7.5	7.7	8.0	11	99.0
Corporate income taxes	4.6	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	20	25.8
Other	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	0.9	0.9	0.8	0.8	10	9.9
Social contributions	11.8	11.9	12.0	11.9	11.8	11.7	11.5	11.6	11.4	11.4	11.5	11.7	12.3	11	152.5
Employers'	8.7	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	5	112.3
Households'	3.1	3.2	3.6	3.5	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.1	3.2	21	40.3
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	36.5	32.2	29.7	31.3	31.2	32.4	33.2	33.9	33.9	33.7	34.0	34.7	34.8	18	432.7
B. Structure by level of government															
	as % of total taxation														
Central government	45.9	40.8	35.5	40.6	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	24	174.8
State government ⁽²⁾	14.0	14.2	15.8	13.1	14.5	17.9	14.3	13.8	14.1	14.8	15.4	15.3	15.4		66.7
Local government	8.1	8.5	8.9	9.0	9.1	9.3	9.7	9.8	9.6	9.6	9.5	9.3	9.1	10	39.5
Social security funds	31.6	36.0	39.3	36.8	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	8	149.0
EU institutions	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	6	2.7
C. Structure by economic function															
	as % of GDP														
Consumption	8.9	7.6	6.3	8.1	8.0	8.2	9.0	9.3	9.6	9.5	9.5	9.6	9.4	25	116.9
Labour	16.5	16.4	16.4	16.6	16.8	16.8	16.6	16.9	16.3	16.2	16.4	16.8	17.5	14	218.4
of which on income from employment	15.6	15.5	15.1	15.3	15.4	15.2	15.0	15.3	14.9	14.9	15.1	15.5	16.1	13	200.9
Paid by employers	8.7	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	8	112.3
Paid by employees	7.0	6.8	6.6	6.9	7.1	7.1	6.9	7.1	6.7	6.7	6.7	6.9	7.1	22	88.6
Paid by non-employed	0.8	0.9	1.3	1.4	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	14	17.5
Capital	11.1	8.1	7.0	6.6	6.5	7.4	7.5	7.7	8.0	7.9	8.0	8.4	7.8	11	97.4
Income of corporations	4.6	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	21	25.8
Income of households	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	8	12.7
Income of self-employed	1.8	1.6	1.5	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.7	1.7	1.6	9	20.4
Stock of capital	3.6	2.8	2.5	2.5	2.4	2.9	3.0	3.2	3.3	3.2	3.2	3.2	3.1	5	38.5

Table ES.1: Tax Revenue (continued)

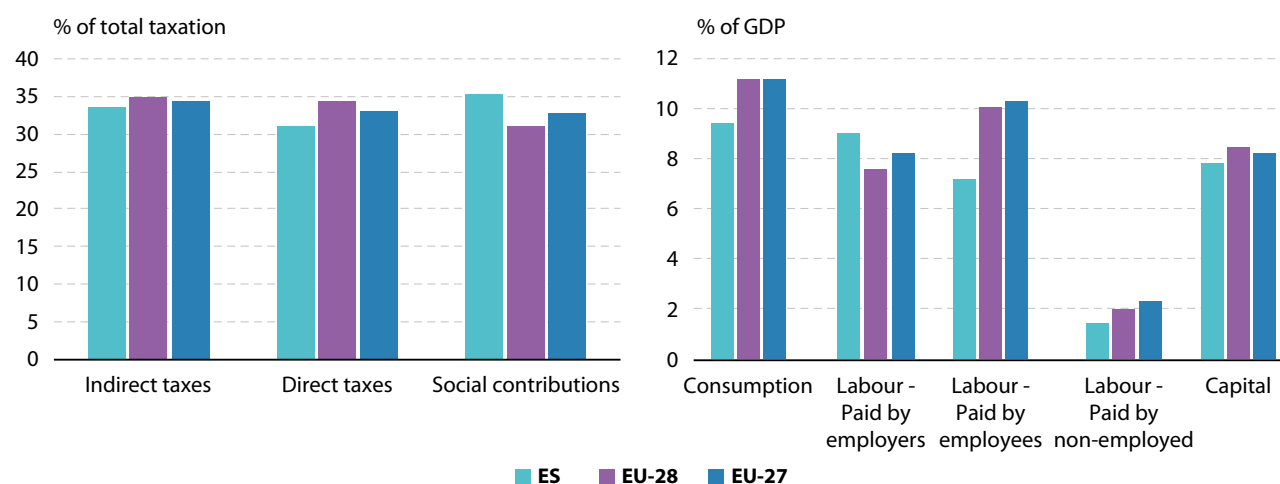
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	25	22.1
Energy	1.4	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.5	24	18.1
of which transport fuel taxes	1.2	1.1	1.1	1.1	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	21	
Transport	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	21	3.0
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.04	0.08	0.07	0.08	0.08	0.08	0.08	0.08	12	1.0
E. Property taxes	as % of GDP														
Taxes on property	3.0	2.3	2.0	2.1	2.0	2.4	2.6	2.7	2.8	2.7	2.6	2.7	2.6	4	32.0
Recurrent taxes on immovable property	0.7	0.8	0.9	1.0	1.0	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.1	6	14.3
Other taxes on property	2.3	1.5	1.2	1.1	0.9	1.2	1.3	1.4	1.5	1.5	1.4	1.5	1.4	5	17.7
F. Implicit tax rates	%														
Consumption	13.3	11.3	9.3	11.8	11.4	11.6	13.0	13.3	13.9	13.8	13.8	13.9	13.8	27	
Labour	33.1	31.6	30.5	31.1	31.9	32.6	32.7	33.3	32.6	33.0	33.6	34.2	35.2	13	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2		2.6
Tax expenditure component	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1		1.1
Transfer component	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1		1.4
Total tax revenue adjusted for payable tax credits	36.4	32.1	29.7	31.3	31.2	32.4	33.1	33.9	33.8	33.6	33.9	34.6	34.7		431.6

(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 ES.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 ES.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
PIT new state's tax bracket introduced with a maximum marginal tax rate (24.5%) for taxable income over EUR 300 000	Rate increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
A lower ceiling EUR 2 000 (from EUR 8 000) applies for annual contributions made by individuals to welfare systems (e.g. pension plans). However, the overall deductible ceiling may reach up to EUR 10 000 including employer's contributions.	Base increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
Personal income tax: Unincorporated businesses/Self employment income		
PIT new state's tax bracket introduced with a maximum marginal tax rate (24.5%) for taxable income over EUR 300 000	Rate increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
A lower tax deduction EUR 2 000 (from EUR 8 000) applies for annual contributions made by individuals to welfare systems (e.g. pension plans)	Base increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
Personal income tax: Savings		
PIT new tax bracket introduced to income from savings with a maximum tax rate (26%) for taxable income over EUR 200 000	Rate increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
Corporate income tax		
Full (100%) exemption of dividends and capital gains derived from resident and non-resident companies is reduced to 95%. However, the 100% exemption remains for dividends received from subsidiaries established as from 1 January 2021 by resident companies with a turnover not exceeding EUR 40 million in the previous year. The exemption applies for a period of 3 years following the year of incorporation of the subsidiary.	Base increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
Value-added tax		
VAT rate raised to 21% (from 10%) for sugar-sweetened drinks, except for baby milk beverages deemed food supplement for special dietary needs.	Rate increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
Recurrent taxes on (net) wealth		
Net Wealth top rate increased to 3.5% (from 2.5%) for tax bases over EUR 10 695 996.06, and its application is extended indefinitely	Rate increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01
Other taxes		
Tax on Insurance Premiums rate increased to 8% (from 6%)	Rate increase	Announcement: 27-10-2020 Legislation: 30-12-2020 In force from: 2021-01-01

France

Table FR.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	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	16.6	17.0	5	411.9
VAT	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.2	18	174.4
Taxes and duties on imports excluding VAT	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	25	2.8
Taxes on products, except VAT and import duties	3.8	3.7	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	4.8	4.7	6	114.7
Other taxes on production	4.1	4.1	4.5	4.1	4.2	4.4	4.5	4.6	4.5	4.6	4.6	4.6	4.9	2	120.0
Direct taxes	12.0	12.2	11.0	11.5	12.1	12.8	13.2	13.1	13.1	12.9	13.3	13.7	13.7	8	332.4
Personal income taxes	7.6	7.9	7.8	7.6	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	8	229.0
Corporate income taxes	3.0	3.0	1.8	2.3	2.6	2.7	2.7	2.6	2.6	2.6	2.9	2.7	2.8	12	68.2
Other	1.5	1.4	1.4	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.5	4	35.2
Social contributions	15.7	15.7	16.2	16.1	16.2	16.4	16.7	16.9	16.7	16.6	16.7	16.0	14.9	5	360.5
Employers'	10.6	10.7	11.0	10.9	11.1	11.2	11.3	11.4	11.2	11.1	11.2	11.2	10.1	2	246.1
Households'	5.0	5.0	5.2	5.1	5.1	5.2	5.4	5.5	5.5	5.5	5.5	4.8	4.7	15	114.3
Less: capital transfers ⁽¹⁾	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2		
Total	42.7	42.6	42.2	42.3	43.4	44.5	45.5	45.7	45.7	45.7	46.4	46.3	45.5	2	1 104.8
B. Structure by level of government															
	as % of total taxation														
Central government	37.5	36.4	33.5	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	34.8	33.9	25	374.7
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	11.3	11.4	12.2	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	12.8	12.8	6	141.2
Social security funds	51.0	51.9	54.1	53.2	53.3	53.0	52.7	53.1	52.6	52.3	51.7	52.0	52.9	1	584.3
EU institutions	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	18	4.7
C. Structure by economic function															
	as % of GDP														
Consumption	10.7	10.6	10.6	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.6	11.7	11.7	15	283.4
Labour	21.5	21.7	22.3	22.2	22.5	23.1	23.6	23.9	23.7	23.7	23.8	23.9	22.9	4	555.0
of which on income from employment	20.1	20.2	20.7	20.6	20.9	21.6	22.0	22.2	22.0	22.0	22.1	22.1	21.2	2	514.6
Paid by employers	11.8	11.9	12.4	12.6	12.9	13.0	13.3	13.4	13.2	13.1	13.1	13.1	12.4	1	301.8
Paid by employees	8.3	8.3	8.3	7.9	8.1	8.5	8.8	8.8	8.8	8.9	8.9	8.9	8.8	14	212.8
Paid by non-employed	1.4	1.5	1.6	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.7	1.8	1.7	11	40.4
Capital	10.5	10.4	9.3	9.4	10.0	10.4	10.8	10.7	10.7	10.6	11.0	10.7	11.0	2	266.4
Income of corporations	3.0	3.0	1.8	2.5	2.8	2.8	2.9	2.8	2.8	2.8	3.1	2.9	3.0	11	73.1
Income of households	0.9	1.0	1.0	1.1	1.3	1.7	1.8	1.8	1.8	1.7	1.7	1.8	1.9	2	45.3
Income of self-employed	2.1	2.1	2.1	2.2	2.0	1.9	1.9	1.9	1.9	1.8	1.7	1.8	1.9	7	45.2
Stock of capital	4.5	4.3	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	1	102.8

Table FR.1: Tax Revenue (continued)

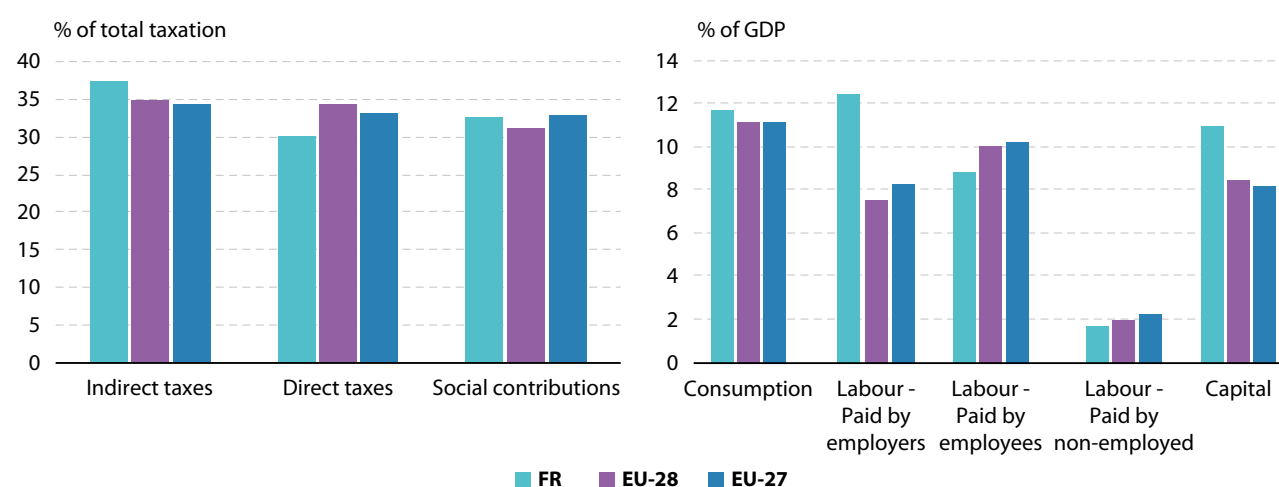
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	2.4	2.3	17	56.2
Energy	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.9	1.9	2.0	1.9	13	47.1
of which transport fuel taxes	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	17	
Transport	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	19	6.3
Pollution and resources	0.13	0.13	0.13	0.12	0.13	0.15	0.15	0.15	0.14	0.14	0.13	0.12	0.12	6	2.8
E. Property taxes	as % of GDP														
Taxes on property	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	4.8	4.6	4.5	1	109.4
Recurrent taxes on immovable property	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	1	72.9
Other taxes on property	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	1.6	1.5	1.5	3	36.5
F. Implicit tax rates	%														
Consumption	16.8	16.4	16.0	16.2	16.7	16.8	16.9	17.2	17.5	17.6	18.0	18.2	18.3	15	
Labour	38.8	38.9	38.6	38.4	39.3	40.1	40.8	41.1	41.1	41.0	41.0	41.0	39.9	6	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	1.5	1.5		35.8
Tax expenditure component	:	:	:	0.5	0.4	0.5	0.5	0.6	0.7	0.6	0.6	0.9	0.5		11.4
Transfer component	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	0.5	0.6	0.7	1.0		24.5
Total tax revenue adjusted for payable tax credits	:	:	:	41.8	43.0	44.0	45.0	45.1	44.9	45.0	45.7	45.4	45.1		1 093.4

(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 FR.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 FR.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Unincorporated businesses/Self employment income		
Creation of a tax credit for lessors - part on PIT	Rate decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Social security contributions: Employer		
Temporary exemptions from social security contributions for industries hit by the health crisis	Rate decrease	Legislation: 30-07-2020 In force from: 30-07-2020
Corporate income tax		
Creation of a tax credit for lessors - part on CIT	Rate decrease	Legislation: 01-12-2020 In force from: 01-01-2021
Impact of decrease of taxes on production on CIT (mechanical increase)	Base increase	Legislation: 29-12-2020 In force from: 01-01-2021
Immediate refund of carry back on corporate tax deficits	Neutral	Legislation: 30-07-2020 In force from: 30-07-2020
Other corporate taxes		
Lower taxes on production : The taxes covered by the measure include the property tax on developed land (TFPB) and the local economic contribution (CET), which is comprised of a business premises contribution (CFE) and a contribution on business value added (CVAE).	Rate decrease	Legislation: 29-12-2020 In force from: 01-01-2021
Creation of an exceptional tax on private healthcare providers.	Rate increase	Legislation: 14-12-2020 In force from: 14-12-2020

Croatia

Table HR.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	17.9	17.9	17.0	17.5	17.1	18.1	18.6	18.6	19.2	19.4	19.6	20.0	20.3	2	11.0
VAT	11.7	11.9	11.2	11.4	11.3	12.3	12.6	12.6	12.8	12.9	13.1	13.4	13.7	1	7.4
Taxes and duties on imports excluding VAT	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Taxes on products, except VAT and import duties	4.7	4.5	4.3	4.6	4.3	4.2	4.6	4.8	5.0	5.1	5.2	5.4	5.3	4	2.9
Other taxes on production	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.1	1.1	1.3	16	0.7
Direct taxes	7.4	7.3	7.3	6.6	6.3	6.3	6.6	6.3	6.1	6.5	6.3	6.4	6.7	25	3.6
Personal income taxes	3.9	3.8	3.8	3.5	3.4	3.6	4.0	3.9	3.5	3.6	3.3	3.5	3.6	24	2.0
Corporate income taxes	3.0	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	2.3	2.4	16	1.3
Other	0.6	0.6	0.9	1.2	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.6	13	0.3
Social contributions	11.8	11.9	12.2	12.0	11.9	11.7	11.5	12.0	11.7	11.6	11.6	11.7	11.6	16	6.3
Employers'	6.2	6.3	6.4	6.3	6.2	5.9	5.7	6.2	6.2	5.8	5.8	5.7	5.6	16	3.0
Households'	5.6	5.6	5.7	5.6	5.7	5.7	5.7	5.8	5.5	5.8	5.9	6.0	6.0	10	3.3
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	37.2	37.0	36.5	36.1	35.3	36.0	36.7	36.8	37.1	37.5	37.5	38.1	38.5	12	20.9
B. Structure by level of government															
as % of total taxation															
Central government	55.9	55.5	53.8	54.8	54.3	54.8	55.3	54.2	56.2	56.9	57.4	57.3	57.8	18	12.1
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.3	12.5	12.9	12.1	12.1	12.8	13.4	13.1	11.8	11.8	11.2	11.8	12.0	8	2.5
Social security funds	31.9	32.0	33.3	33.2	33.7	32.4	31.2	32.5	31.7	31.0	31.1	30.7	30.0	16	6.3
EU institutions	:	:	:	:	:	:	0.1	0.3	0.3	0.4	0.3	0.2	0.2	27	0.0
C. Structure by economic function															
as % of GDP															
Consumption	17.2	17.2	16.4	17.0	16.5	17.5	18.0	18.0	18.6	18.7	19.0	19.3	19.6	1	10.6
Labour	14.9	14.9	15.6	15.3	14.7	14.6	14.6	15.1	14.4	14.0	13.7	14.0	13.9	23	7.6
of which on income from employment	14.8	14.8	15.5	15.2	14.6	14.5	14.5	14.9	14.3	13.9	13.6	13.9	13.8	21	7.5
Paid by employers	6.2	6.3	6.4	6.3	6.2	5.9	5.7	6.2	6.2	5.8	5.8	5.7	5.6	17	3.0
Paid by employees	8.6	8.6	9.1	8.9	8.4	8.6	8.8	8.7	8.1	8.1	7.8	8.1	8.3	16	4.5
Paid by non-employed	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	24	0.1
Capital	5.0	4.9	4.5	3.8	4.1	3.8	4.1	3.8	4.1	4.8	4.8	4.9	5.0	20	2.7
Income of corporations	3.0	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	2.3	2.4	17	1.3
Income of households	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	0.7	0.7	0.8	11	0.4
Income of self-employed	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	21	0.3
Stock of capital	1.2	1.3	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.2	20	0.7

Table HR.1: Tax Revenue (continued)

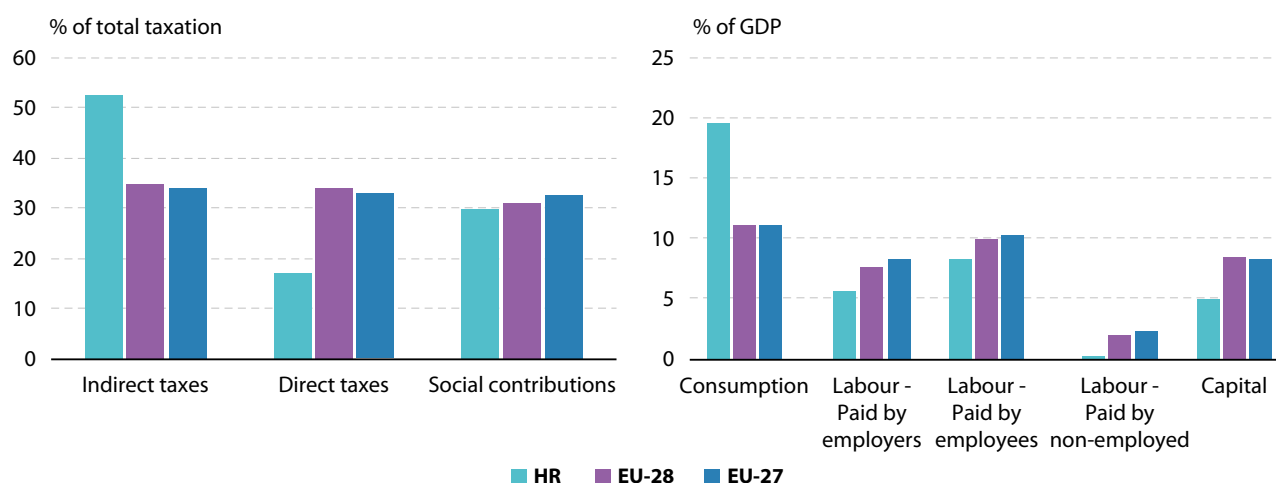
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.1	2.9	2.8	3.0	2.7	2.6	2.9	3.2	3.4	3.5	3.5	3.6	3.5	2	1.9
Energy	2.0	1.8	2.0	2.2	1.8	1.7	2.0	2.3	2.5	2.6	2.6	2.7	2.7	5	1.5
of which transport fuel taxes	1.1	0.9	0.9	1.9	1.7	1.7	1.9	2.1	2.3	2.3	2.2	2.2	2.0	3	
Transport	1.1	1.1	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.8	0.8	7	0.4
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	15	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.1	1.2	1.1	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.1	1.2	1.2	14	0.6
Recurrent taxes on immovable property	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	12	0.4
Other taxes on property	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.5	0.5	19	0.3
F. Implicit tax rates	%														
Consumption	21.0	21.0	20.4	21.0	19.9	20.8	21.1	21.1	21.9	22.1	22.4	22.8	22.9	4	
Labour	31.2	31.2	31.4	31.6	30.9	30.8	31.3	32.1	31.0	30.3	29.6	29.6	29.5	25	
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 HR.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 HR.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Exceptionally, the costs of laboratory testing of the causative agent of a contagious disease that the employer and the payer of benefits at his own expense provides to workers and natural persons who receive income/payments is not considered as an income from employment.	N/A	Legislation: 18-09-2020 In force from: 19-09-2020
The cost of vaccination against infectious diseases that the employer and the payer of the income or wages at his own expense provides to workers and natural persons who receive payments is not considered as a income based on employment, regardless of how the vaccination cost is covered.	N/A	Legislation: 19-10-2020 In force from: 20-10-2020
Reduction of the personal tax income rates (brackets): -24% to 20% for the income up to HRK 30 000 per month (EUR 4 000) or HRK 360.000 on an annual basis (EUR 48 000) -36% to 30% for the income above the HRK 30 000 per month (EUR 4 000) or HRK 360.000 on an annual basis (EUR 48 000)	Rate decrease	Announcement: 15-09-2020 Legislation: 09-12-2020 In force from: 01-01-2021
Reduction of the tax rate on dividends from 12% to 10%	Rate decrease	Announcement: 15-09-2020 Legislation: 09-12-2020 In force from: 01-01-2021
Corporate income tax		
Reduction of the tax rate from 12% to 10% for taxpayers who annually receive revenue up to the HRK 7,5 million (EUR 1 million).	Rate decrease	Announcement: 15-09-2020 Legislation: 09-12-2020 In force from: 01-01-2021
Corporate income tax can be deferred for a period of up to 3 months with possible prolongation on additional 3 months.	Neutral	Legislation: 19-03-2020 In force from: 20-03-2020
Other corporate taxes		
A taxpayer, whose work has been suspended by a Decision of the Civil Protection Headquarters of the Republic of Croatia, and a tax authority may conclude an Administrative Agreement on special circumstances in order to settle the tax obligation of taxpayer due during the suspension of his work.	N/A	Legislation: 23-12-2020 In force from: 24-12-2020
Value-added tax		
VAT on goods imported by the 31st December shall be deemed to be paid on import.	Base decrease	Legislation: 18-09-2020 In force from: 19-09-2020
VAT registered businesses with annual revenue below HRK 7.5 million can defer the payment of VAT for a period for 3 months, with a possible extension for an additional 3 months. Taxpayers are required to file their tax return on time.	Neutral	Legislation: 23-03-2020 In force from: 24-03-2020
Other taxes		
The deadline by which the representative body of a local government unit may temporarily repeal the provisions on consumption tax and / or tax on the use of public areas for certain months in 2021 or the entire year has been extended until 31.1.2021 (deadline is 15.12.2020)	N/A	Legislation: 23-12-2020 In force from: 24-12-2021
As an exception to the specific regulation governing administrative cooperation, the deadlines for submitting information on financial accounts to the Ministry of Finance, Tax Administration, shall be extended by additional three months. The deadlines for the submission of information on cross-border arrangements will start to apply from 1st January 2021	N/A	Legislation: 30-06-2020 In force from: 01-07-2020

Italy

Table IT.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	14.5	13.7	13.5	14.0	14.1	15.3	14.9	15.4	15.2	14.5	14.6	14.6	14.6	10	261.3
VAT	5.9	5.7	5.5	6.0	6.0	5.9	5.8	5.9	6.1	6.0	6.2	6.2	6.2	24	111.5
Taxes and duties on imports excluding VAT	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	22	2.3
Taxes on products, except VAT and import duties	4.9	4.7	5.0	4.9	5.1	5.4	5.4	5.6	5.3	5.5	5.3	5.3	5.3	3	94.6
Other taxes on production	3.5	3.1	2.9	2.9	2.9	3.8	3.6	3.7	3.6	2.8	2.9	3.0	3.0	5	52.8
Direct taxes	14.5	14.7	14.9	14.3	14.2	14.9	15.2	14.7	14.7	14.9	14.5	14.1	14.4	6	258.5
Personal income taxes	10.9	11.3	11.2	11.3	11.1	11.8	11.9	11.9	12.1	11.8	11.7	11.5	11.8	4	211.5
Corporate income taxes	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	1.9	1.9	23	34.7
Other	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.8	0.7	0.7	12	12.3
Social contributions	12.3	12.7	13.2	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	9	237.0
Employers'	8.5	8.6	9.1	9.0	8.8	8.8	8.8	8.7	8.7	8.5	8.5	8.7	8.9	6	158.7
Households'	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.2	4.2	4.3	4.4	16	78.4
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	41.3	41.1	41.5	41.2	41.1	43.1	43.2	42.9	42.8	42.1	41.8	41.7	42.3	6	756.8
B. Structure by level of government															
	as % of total taxation														
Central government	57.6	57.2	57.2	57.4	57.5	57.9	58.2	57.9	57.7	59.5	59.0	58.2	58.3	16	441.5
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.3	11.5	10.8	10.8	11.0	11.7	11.3	11.8	11.4	9.9	10.0	10.2	9.9	9	75.2
Social security funds	29.8	31.0	31.7	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	11	237.0
EU institutions	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	19	3.2
C. Structure by economic function															
	as % of GDP														
Consumption	10.4	10.0	10.1	10.6	10.7	11.1	10.8	11.1	11.1	11.2	11.2	11.2	11.3	21	201.5
Labour	20.2	20.8	21.4	21.5	21.1	21.6	21.6	21.3	21.1	20.6	20.7	20.9	21.2	7	379.9
of which on income from employment	18.0	18.4	18.9	18.8	18.4	18.7	18.7	18.3	18.1	17.6	17.7	17.9	18.2	6	325.9
Paid by employers	10.2	10.2	10.5	10.4	10.3	10.3	10.2	10.0	9.7	9.3	9.4	9.6	9.8	5	175.0
Paid by employees	7.8	8.2	8.3	8.3	8.1	8.4	8.5	8.3	8.4	8.3	8.3	8.3	8.4	15	150.9
Paid by non-employed	2.2	2.4	2.6	2.7	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.0	3	54.0
Capital	10.7	10.3	10.0	9.2	9.3	10.5	10.7	10.5	10.6	10.3	10.0	9.6	9.8	5	175.4
Income of corporations	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	16	44.2
Income of households	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	5	23.2
Income of self-employed	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.2	3.4	3.3	3.2	3.2	3.3	2	58.7
Stock of capital	2.2	1.9	2.7	2.2	2.3	2.9	3.0	3.1	3.1	3.2	3.0	2.9	2.8	7	49.3

Table IT.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	2.7	2.6	2.8	2.8	3.0	3.5	3.4	3.6	3.4	3.5	3.3	3.3	3.3	5	58.7
Energy	2.1	2.0	2.2	2.2	2.4	2.8	2.8	2.9	2.7	2.9	2.7	2.7	2.7	6	47.5
of which transport fuel taxes	1.4	1.3	1.4	1.4	1.4	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5	13	
Transport	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	10	10.7
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.03	0.03	16	0.5
E. Property taxes	as % of GDP														
Taxes on property	2.0	1.7	2.1	1.8	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.4	7	42.4
Recurrent taxes on immovable property	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	1.4	1.4	4	24.9
Other taxes on property	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	7	17.4
F. Implicit tax rates	%														
Consumption	15.3	14.7	14.4	15.1	15.3	15.7	15.4	15.9	15.8	16.1	16.0	16.0	16.2	24	
Labour	45.1	45.1	45.0	45.2	44.8	45.4	45.5	44.8	44.3	43.2	43.3	43.4	43.8	1	
G. Payable tax credits	as % of GDP														
Total payable tax credits ⁽³⁾	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6		10.4
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.5	0.5	0.5	0.5	0.6		9.9
Transfer component	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.2	0.0		0.5
Total tax revenue adjusted for payable tax credits	41.3	41.1	41.5	41.2	41.1	43.1	43.2	42.6	42.3	41.6	41.3	41.1	41.7		747.0

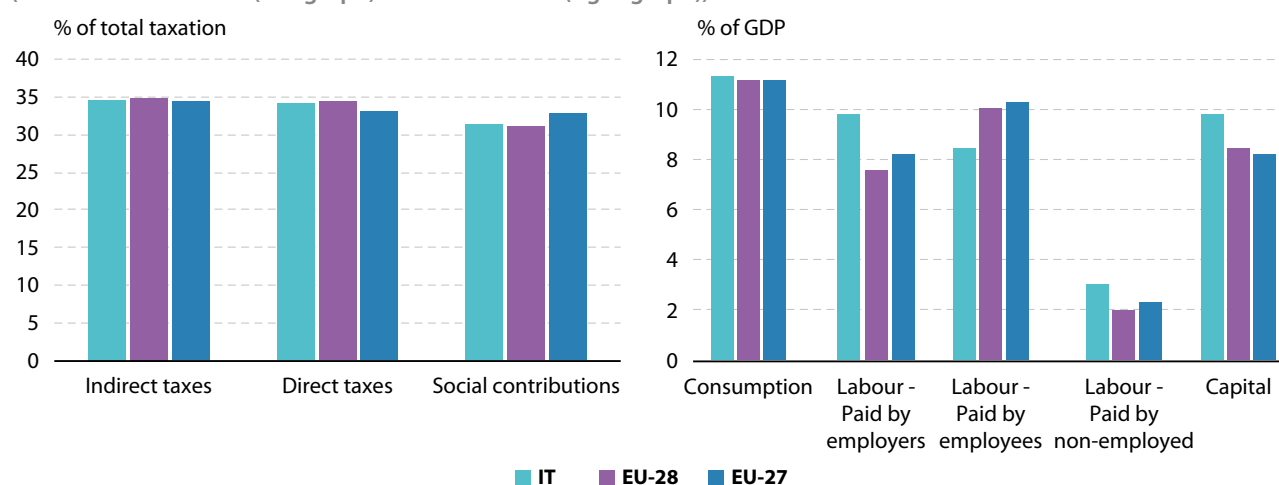
(1) Representing taxes assessed but unlikely to be collected.

(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.

(3) The 2019 Payable Tax Credit data for Italy are provisional and have to be adjusted. Particularly the transfer component is underestimated (and the Tax Expenditure component overestimated) in the extent of about 1 billion euros.

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

Figure IT.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 IT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
The non refundable tax credit, temporary introduced for 2020, has been made permanent as from 2021. The measure concerns employees with PIT income level over EUR 28 000, starting from an amount of EUR 1 200 and decreasing gradually to EUR 960 at EUR 35 000 of PIT income level. Above EUR 35 000 the tax credit amount decreases gradually, down to 0 at EUR 40 000 euros of PIT income level.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
The building renovation tax credit has been extended to 2021. The allowance consists of the 36% of expenses, (previously 50%).	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Tax credits of up to 110% for restructuring of domestic buildings aimed at improving energy efficiency and structural and seismic resilience; the measure is benefitted by households over 5 years. It is also possible to transfer the tax credit to the firm performing renovation (in this case the tax credit is 100%). Previously introduced as for the cost incurred in 2021, the measure has been extended to 30th June 2022. In some particular cases, if a relevant part of the costs has been incurred within the 30th June the measure is in force until 31th December 2022.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Seasonal workers, self-employed workers and employees operating in entertainment which lost their job are granted a lump-sum benefit of EUR 1 000. The grant is about EUR 600 for maritime workers and workers operating in the sporting sector. The benefit doesn't contribute to the tax base.	Base decrease	Legislation: 2020-08-14 In force from: 2020-08-15
Tax credits of up to 110% for restructuring of domestic buildings aimed at improving energy efficiency and structural and seismic resilience; the measure is benefitted by households over 5 years. It is also possible to transfer the tax credit to the firm performing renovation (in this case the tax credit is 100%).	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19
The furniture and large appliances purchase tax credit has been extended to 2021 in the extent of 50%	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Tax credit of 30% for charitable donations linked to the COVID19 emergency.	Base decrease	Legislation: 2020-03-17 In force from: 2020-03-17
Touristic vouchers that takes the form of a tax credit between EUR 150 - 500 granted to household with income lower than EUR 40 000. Both tax credits can be transferred to hotels, construction companies as well as financial intermediaries.	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19
The Energy requalification tax credit has been extended to 2021. The allowance consists of the 36% of expenses, (previously 50% and 65%).	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Further lump-sum benefits are granted to workers operating in the most hit sectors (including sport and entertainment), to freelancers and to seasonal workers.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
Non-repayable grants previously introduced are strengthened. The measure is addressed to tax-payers affected by containment measures introduced in October and November, including agents, door-to-door salesman, hotels, restaurants, retailers, shopping malls and businesses operating in entertainment and sporting sectors which suffered at least 1/3 drop in turnover in April 2020 compared to April 2019. The grant is proportional to their size and to the turnover drop. The measure is applied independently from their turnover to new firms activated after 1st January 2019. The minimum amount of the grant is EUR 1 000 for self-employed and entrepreneurs and EUR 2 000 for limited liability firms. Grants do not contribute to the tax base. The maximum amount of the grant is EUR 150 000.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
The building facades restoration tax credit has been extended to 2021 in the extent of the 90% of expenses.	Neutral	Legislation: 2020-12-30 In force from: 2021-01-01
Personal income tax: Unincorporated businesses/Self employment income		
Self-employed revenues and fees are exempted from tax advance payment duties in the period 17th March 2020 - 31th May 2020. The allowance is applied to self-employed with a revenues level lower than EUR 400 000 in 2019.	Base decrease	Legislation: 2020-04-08 In force from: 2020-04-08
Tax credit of 60% on the rent of march, April, May and June for buildings where the activity is carried out by companies (including no-profit), craftsmen and self-employed workers with a turnover of less than EUR 5 million in 2019 and which suffered a reduction of turnover greater than 50%. This tax credit is due to hotels regardless of their dimension also for July. The tax credit can be transferred to financial intermediaries as well as other firms providing a discount. Such a measure extends a previously existing one and additional EUR 340 million are allocated to support tourism (EUR 100 million refers to rents).	Base decrease	Legislation: 2020-08-14 In force from: 2020-08-15
Tax credit of 60% on the rent of march, April and may for buildings where the activity is carried out by companies (including no-profit), craftsmen and self-employed workers with a turnover of less than EUR 5 million in 2019 and which suffered a reduction of turnover greater than 50%. This tax credit is due to hotels regardless of their dimension. The tax credit can be transferred to financial intermediaries as well as other firms providing a discount.	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19

Table IT.2: Latest tax reforms (continued)

Description of measure	Change	Date
Personal income tax: Savings		
In order to encourage investments in the real economy, tax incentives for individual savings plans are reinforced for investments in financial assets issued by non-listed companies.	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19
Social security contributions: Employer		
SSC payments due by November 2020 are postponed for firms operating in sectors mostly affected by the crisis including tourism, catering, entertainment. Payments are due by March 2021 and can be paid in 4 monthly instalments.	Neutral	Legislation: 2020-12-18 In force from: 2020-12-25
Access to short-time working schemes is eased further. Employers which adopted short-time working schemes are exempted from paying workers' SSC for one month, until January, if they don't apply for further support.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
Social security contributions due by households for domestic workers are suspended until 31st May 2020	Neutral	Legislation: 2020-03-17 In force from: 2020-03-17
SSC's payments due in November 2020 by tax-payers operating in agriculture and fishing are waived.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
Employers operating in disadvantaged Southern regions are exempted from paying the 30% of workers' SSC owed between October 2020 and December 2020	N/A	Legislation: 2020-08-14 In force from: 2020-08-15
Employers (excluding farmers) hiring workers with permanent contract by December 2020 are exempted from paying SSC for six months. The same relief is applied to seasonal jobs in the touristic sector for a maximum of 3 months	N/A	Legislation: 2020-08-14 In force from: 2020-08-15
Employers (excluding farmers) which adopted short-time working schemes in May and June are exempted from paying workers' SSC for 4 months if they don't apply for further support between August and December 2020.	N/A	Legislation: 2020-08-14 In force from: 2020-08-15
Corporate income tax		
Tax credit of 50% over total investments occurring between July and December 2020 and concerning advertising in the sporting sector.	Base decrease	Legislation: 2020-08-14 In force from: 2020-08-15
Previously introduced tax credits on the rent of buildings where the economic activity is carried out by firms operating in the most hit sectors and in sectors affected by containment measures introduced in October and November 2020 are extended to October, November and December independently on the firm's size.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
The tax credit for investments cost related to new, innovative and intangible assets (industry 4.0) has been extended to 2021 and 2022. As concerns innovative tangible assets the tax credit amount is 40%, (50% for 2021) of the cost if the amount is under EUR 2,5 million, 20%, (30% for 2021) for the amount over EUR 2,5 million and 10% over the maximum threshold of EUR 10 million. As for intangible assets the tax credit is estimated at 20% of investment cost up to the maximum threshold of EUR 1 000 000. Finally as for other new tangible assets investment cost, the tax credit amount is 6%, (10% for 2021 and 15% for smart working instruments for 2021), of the investment within the maximum threshold of investment cost of EUR 2 million.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Non-repayable grants to restaurants and cafeterias which suffered at least 1/4 drop in average turnover between March and June 2020 with reference to 2019. The measure is applied independently from their turnover to new firms activated after 1 January 2019. The grant is aimed at financing purchasing of local food and wine and doesn't contribute to the tax base.	Base decrease	Legislation: 2020-08-14 In force from: 2020-08-15
Tax credits of up to 65% for restructuring of touristic buildings and for buying plants and machineries used by thermal baths.	Base decrease	Legislation: 2020-08-14 In force from: 2020-08-15
Introduction of the following tax credits: - 60% of the costs incurred upgrading and securing workplaces (EUR 1 billions) - 47% of costs suffered sanitizing workplaces and purchasing safety equipment (EUR 603 million) - 50% over investments concerning advertising in the publishing sector and sporting sector (expected cost is about EUR 120 million) - 8% on the cost of paper incurred by newspapers (expected cost is about EUR 24 million)	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19
The CIT base as for not commercial entities has been reduced in the extent of 50%	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Extension to the 2022 of the increases in R&D tax credit rates provided by DL34/2020 for investment in southern Italy	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01

Description of measure	Change	Date
<p>Introduction of several tax credits:</p> <ul style="list-style-type: none"> - 60% over the rent paid by retailers during March 2020 - 50% over the total amount of expenditures incurred to sanitize firms, stores and working tools. This tax credit has been extended to personal protective equipment by the 8th April decree. This tax credit is extended to personal protective equipment by the 8th April decree. - 30% over total investments concerning advertising in the publishing sector - 20% computed based on taxes paid in advance by firms and referred to forthcoming revenues, in the case in which the advance payments no longer correspond to actual profits/revenues. 	Base decrease	Legislation: 2020-03-17 In force from: 2020-03-17
Payments of fees due by firms operating in the sector of betting are postponed to 31st May 2020.	Neutral	Legislation: 2020-03-17 In force from: 2020-03-17
The measure brings forward the workplace health adaptation tax credit deadline to 30 June 2021. Previously DL34/2020 fixed the deadline at 31 December 2021 for EUR 2 billions cost estimated.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Tax credit on R&D is strengthened for firms operating in the Mezzogiorno.	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19
The tax credit for investment cost in southern regions is extended to 2021 and 2022.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
The foreign investment funds, located in EU, are entitled to the same tax treatment of Italian investment funds as concerns income from equity exemption.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
The subject stemming from a merger is entitled to enjoy deferred tax asset and ACE surplus accrued before the merger.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Extension to 2023 of IT employment training cost.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
<p>Introduction of the following tax credits in order to enhance patrimonial resilience of small and medium firms:</p> <ul style="list-style-type: none"> - 20% tax credit for individuals and legal persons participating with up to 2 million to capital increases of at least EUR 250 000 in corporations suffering a reduction of revenues of at least 33%; - 50% tax credit for firms with losses exceeding the 10% of net equity. In order to encourage investments in the real economy, tax incentives similar to those already granted to financial revenues are introduced for investments addressed to non-listed companies. 	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19
The tax credit for R and D, green transition and innovative technology investments cost, introduced for 2020, has been extended to 2021 and 2022. The amount of the tax credit depends on two factors that will need to be multiplied to compute the amount of the tax credit: 1) the type of cost (ranging from 150% of labour costs to 20% of consulting fees) 2) the type of activity (ranging from 20% for R and D activities to 15% for green activities and to 10% for design activities). The maximum limit amount increased respectively to 4 billion euros (previously 3) for R and D and 2 billion euros (previously 1.5) for design and green cost.	Base decrease	Legislation: 2020-12-30 In force from: 2021-01-01
Other corporate taxes		
The payment of the 2nd instalment of regional tax on productive activities is postponed to April 2021 for firms with a revenues level below EUR 50 million in 2019 if the 2020's revenues decrease in the first semester is at least the 33% of the 2019 corresponding revenues. The suspension holds independently by their size for tax-payers operating in sectors most affected by the crisis.	Neutral	Legislation: 2020-12-18 In force from: 2020-12-25
The payment of balance of regional tax on productive activities, (IRAP), for tax year 2019 and the 40% prepayment for 2020 are cancelled for firms and self-employed workers with a turnover up to EUR 250 million.	Neutral	Legislation: 2020-05-19 In force from: 2020-05-19
Value-added tax		
VAT safeguard clauses are abolished. (VAT safeguard clauses were an automatic rise of VAT rates to meet deficit targets, in absence of other measures). VAT rate on some medical equipment is reduced for 2020 and 2021.	Rate decrease	Legislation: 2020-05-19 In force from: 2020-05-19
Health-related taxes		
The introduction of consumption tax concerning plastic packaging materials has been postponed to 1st July 2021 from 1st January.	New tax	Legislation: 2020-12-30 In force from: 2021-07-01
The consumption tax over soft drink introduction has been postponed to 1 January 2022.	New tax	Legislation: 2020-12-30 In force from: 2022-01-01
Recurrent taxes on immovable property (business and residential)		
Hotels are exempted from payment of municipal property tax on buildings (IMU). Restaurants are exempted from the payment of land-use fees.	Neutral	Legislation: 2020-05-19 In force from: 2020-05-19
Hotels, restaurants, clubs, theatres, thermal baths and trade shows are exempted from payment of municipal property tax on buildings (IMU). Restaurants are exempted from the payment of land-use fees. Such a measure extends a previously existing one and additional EUR 260 million are allocated.	Neutral	Legislation: 2020-08-14 In force from: 2020-08-15

Description of measure	Change	Date
Firms operating in the most suffering sectors, including tourism, entertainment and retail trade, are exempted from paying the second instalment of municipal property tax on buildings (IMU). Restaurants, hotels and retailers are exempted from the payment of land-use fees.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
Other taxes		
Abolition of the regional tax on motor vehicles petrol.	New tax	Legislation: 2020-12-30 In force from: 2021-01-01
Suspension of tax payments for individuals and firms resident in the 11 municipalities of the so-called Red Zone (50 000 inhabitants of the area initially hit by the virus and subject to a complete ban of individual movements) in the period 21 February until 30 April 2020.	Neutral	Legislation: 2020-03-02 In force from: 2020-03-02
Further resources are allocated to support firms operating in tourism, trade fairs and congresses.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
The payment deadline for executive assessment proceedings, tax demands and resolutions of pending tax disputes is postponed to 31st of May, 2020	Neutral	Legislation: 2020-03-02 In force from: 2020-03-02
The payment of employers' and employees' social security contributions as well as employees' PIT withholdings for tourist sector operators is suspended until 30 April 2020 for the entire country.	Neutral	Legislation: 2020-03-02 In force from: 2020-03-02
Tax and SSC payments for March and April, as well as VAT payments for March, are suspended for all firms in the most affected sectors (tourism, transport, catering, entertainment, sport and education). This suspension also extends to firms in all sectors with revenues under 2 million euros. Independently from this revenue threshold, firms and self employed working in provinces mainly affected by the emergency (namely Bergamo, Cremona, Lodi and Piacenza) will benefit from a suspension of their VAT payments.	Neutral	Legislation: 2020-03-17 In force from: 2020-03-17
For March 2020, employees operating in the entertainment, agricultural and touristic sector as well as self-employed workers are provided a lump sum benefit of EUR 600 which does not have to be included in taxable income.	Neutral	Legislation: 2020-03-17 In force from: 2020-03-17
Payments of harbour taxes and fees are suspended up to 31st July 2020 for firms operating in the shipping sector.	Neutral	Legislation: 2020-03-17 In force from: 2020-03-17
Suspension of VAT, SSC and withheld PIT payments concerning April and May 2020. The allowance is applied to firms, individual entrepreneurs and self-employed with a revenues level under EUR 50 million if the 2020 March and April revenues decrease is at least the 33% of the 2019 corresponding month revenues. In case of a revenues level over EUR 50 million, the decrease has to be at least the 50% of the 2019 corresponding month.	Neutral	Legislation: 2020-04-08 In force from: 2020-04-08
Removing negative tax liability effects as concerns free transfer of medicines used to fight COVID19, originally aimed at other therapeutic purposes. Before the introduction of the measure the corresponding value was included in business income and was not VAT deductible.	Neutral	Legislation: 2020-04-08 In force from: 2020-04-08
Tax payments already suspended or deferred by previous measures are deferred further to September 2020, allowing monthly payments without interests by December 2020. Overall, deferred payments amount to EUR 20.5 billion.	Neutral	Legislation: 2020-05-19 In force from: 2020-05-19
Payments of stamp duties related to electronic invoices are postponed to 2021.	Neutral	Legislation: 2020-05-19 In force from: 2020-05-19
Non-repayable grants to businesses, agricultural enterprises and self-employed workers, under EUR 5 million of turnover, which had at least 1/3 drop in turnover in April 2020 compared to April 2019. The grant is proportional to their size and to the drop according to the following rates: 20% of the drop, with revenues not exceeding EUR 400 000, 15% with revenues up to EUR 1 million and 10% with turnover up to EUR 4 million. The measure is applied, in a fixed amount, independently from their turnover to new firms activated after 1 January 2019 and to firms resident in the Red Zones identified at the beginning of the COVID-19 emergency. Grants do not contribute to the tax base.	Base decrease	Legislation: 2020-05-19 In force from: 2020-05-19
Cutting of non-domestic electricity tariffs for May, June and July in order to bring costs into line with actual consumption; down payments for gas and electricity tariffs are cut by 10% for 2020 and 2021 (overall, EUR 567 million of payments referred to utility tariffs and excise duties are postponed). Payments related to new environmental charges including the introduction of plastic and sugar tax are postponed (EUR 200 million in 2020 and EUR 120 million in 2021).	Neutral	Legislation: 2020-05-19 In force from: 2020-05-19
Tax payments already suspended or deferred by previous measures are deferred further, with reference to the 50% of the due amount, to January 2021. The estimated cost of measures is about EUR 3 748 million. Payments of regional taxes are deferred to April 2021 for those firms adopting synthetic tax reliability indexes and suffering a 33% reduction of turnover in 2020 with respect to 2019. The estimated cost of measure is EUR 2 200 million.	Neutral	Legislation: 2020-08-14 In force from: 2020-08-15
Further resources are allocated in 2021 to support tax payers who have benefited tax payments deferrals and reliefs and still suffering huge turnover losses.	Neutral	Legislation: 2020-12-18 In force from: 2020-12-25

Description of measure	Change	Date
VAT and withholding payments due by November 2020 are deferred to March 2021 for tax-payers affected by containment measures introduced in November and December 2020.	Neutral	Legislation: 2020-12-18 In force from: 2020-12-25
Suspension of VAT, SSCs and withhold PIT payments due by December 2020. The allowance is applied to firms, individual entrepreneurs and self-employed with a revenues level under EUR 50 millions in 2019 if the 2020's November revenues decrease is at least the 33% of the 2019's corresponding month revenues. The suspension holds independently by their size for tax-payers operating in the most hit sectors as well as activities started after November 2019. Payments are due by March 2021.	Neutral	Legislation: 2020-12-18 In force from: 2020-12-25
Further resources are allocated to support firms operating in agriculture and fishing. Introduced by Decree 137/2020, the measure has been abolished as from 18/12/2020.	Base decrease	Legislation: 2020-12-18 In force from: 2020-12-25
The money transfer to non EU countries Tax has been abolished	New tax	Legislation: 2020-12-30 In force from: 2021-01-01

Cyprus

Table CY.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	17.4	16.7	14.4	14.4	13.7	14.0	13.8	15.0	15.0	14.9	15.1	15.3	15.1	9	3.4
VAT	9.3	9.6	8.3	8.2	7.7	8.1	7.8	8.7	8.4	8.7	8.6	9.1	9.3	4	2.1
Taxes and duties on imports excluding VAT	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.3	0.2	0.2	13	0.1
Taxes on products, except VAT and import duties	3.7	3.4	3.3	3.4	3.5	3.4	3.7	4.0	4.3	4.1	4.3	3.9	3.6	15	0.8
Other taxes on production	3.3	2.6	2.1	2.2	2.1	2.2	2.2	2.2	2.1	1.8	2.0	2.0	2.0	10	0.4
Direct taxes	11.9	11.1	9.6	9.4	10.1	9.9	10.4	10.4	9.9	9.3	9.6	9.6	9.7	16	2.2
Personal income taxes	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.8	3.1	3.2	3.3	26	0.7
Corporate income taxes	6.1	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.9	5.9	5.9	2	1.3
Other	0.4	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	15	0.1
Social contributions	6.8	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.5	8.6	10.7	18	2.4
Employers'	4.6	4.8	5.3	5.4	5.4	5.3	5.1	5.6	5.6	5.5	5.8	5.9	7.3	9	1.6
Households'	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.8	3.4	20	0.8
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	36.1	34.7	31.8	31.7	31.7	31.7	31.8	33.7	33.2	32.3	33.2	33.5	35.6	16	7.9
B. Structure by level of government															
as % of total taxation															
Central government	78.8	77.6	73.1	72.8	73.1	73.8	74.1	73.5	72.7	73.0	72.6	72.6	68.1	6	5.4
State government ⁽²⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Local government	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	1.1	1.1	25	0.1
Social security funds	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.7	30.2	14	2.4
EU institutions	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	10	0.0
C. Structure by economic function															
as % of GDP															
Consumption	13.9	14.0	12.4	12.2	11.7	12.0	11.9	13.1	12.8	12.9	12.8	13.2	13.0	10	2.9
Labour	9.8	10.0	11.1	11.3	11.4	11.5	10.8	11.4	11.5	11.3	11.6	11.8	14.0	22	3.1
of which on income from employment	9.7	10.0	11.0	11.2	11.3	11.4	10.7	11.3	11.5	11.2	11.5	11.7	13.9	19	3.1
Paid by employers	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.5	6.6	6.5	6.8	6.9	8.3	9	1.9
Paid by employees	4.3	4.4	4.8	4.9	5.0	5.3	4.7	4.8	4.9	4.8	4.8	4.9	5.6	26	1.2
Paid by non-employed	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	0.0
Capital	12.3	10.8	8.3	8.2	8.7	8.2	9.2	9.2	8.8	8.2	8.8	8.5	8.5	7	1.9
Income of corporations	6.1	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.9	5.9	5.9	2	1.3
Income of households	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.6	18	0.1
Income of self-employed	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	19	0.1
Stock of capital	3.0	2.3	1.5	1.7	1.5	1.7	2.0	2.0	2.2	1.7	1.7	1.5	1.4	15	0.3

Table CY.1: Tax Revenue (continued)

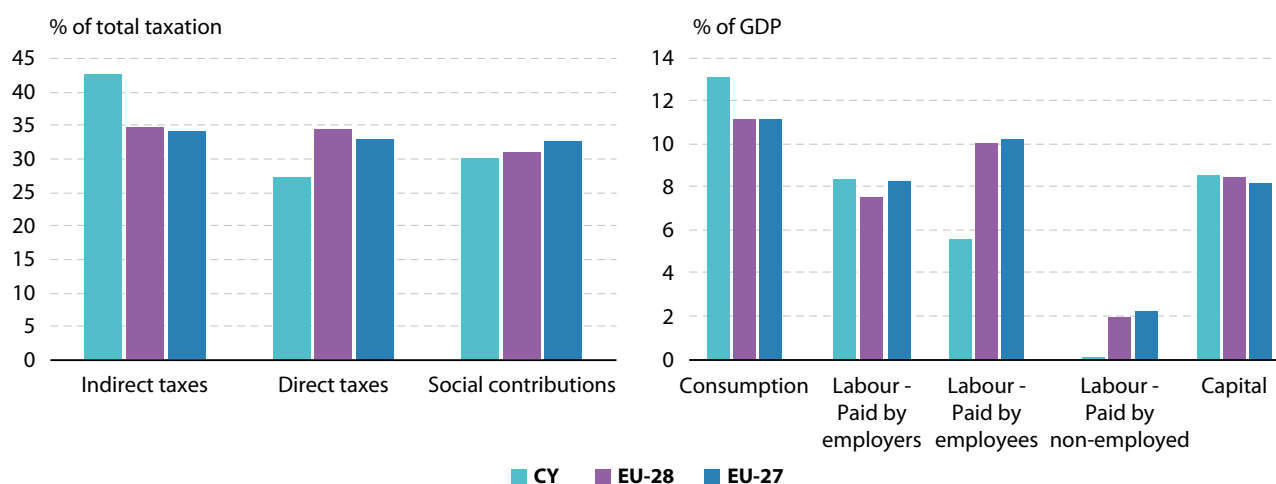
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.1	3.0	2.9	3.0	2.9	2.6	13	0.6
Energy	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.4	2.4	2.3	2.4	2.3	2.1	10	0.5
of which transport fuel taxes	1.3	1.4	1.4	1.6	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.6	8	
Transport	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	12	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	23	0.0
E. Property taxes	as % of GDP														
Taxes on property	2.5	1.8	1.1	1.2	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.9	19	0.2
Recurrent taxes on immovable property	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	22	0.1
Other taxes on property	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	14	0.1
F. Implicit tax rates	%														
Consumption	18.6	18.4	17.1	16.7	15.7	15.8	15.2	16.6	16.4	16.7	16.7	17.4	17.0	21	
Labour	21.9	22.2	22.7	23.2	23.1	23.2	22.7	24.6	25.4	25.4	25.7	26.1	30.6	21	
G. Payable tax credits	as % of GDP														
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	1.3		0.3
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	1.3		0.3
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	0.0		0.0
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	34.3		7.6

(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 CY.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 CY.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Law 58/2020 provides for tax credit calculated on the reduction of rental income, as a covid measure.	Neutral	Announcement: 2020-06-02 Legislation: 2020-06-03 In force from: 2020-06-04
Law 179/2020 provides for the extension of the expatriate allowance of 20% on employment income for further 5 years.	Base decrease	Announcement: 2020-12-15 Legislation: 2020-12-15 In force from: 2020-01-01
Law 151/2020 provides that persons exercising governmental services abroad are deemed to be exercising their employment in Cyprus	Base increase	Announcement: 2020-11-13 Legislation: 2020-11-13 In force from: 2020-11-13
Law 45(I)/2020 extends the provision for deduction for investment in innovative businesses up to 30 June 2021. the deduction cannot exceed 50% of the taxable income.	Neutral	Announcement: 2020-05-05 Legislation: 2020-05-05 In force from: 2020-05-05
Corporate income tax		
Law 95(I)/2020 provides that the obligation to prepare a balancing statement for an Intellectual Property (IP) is abolished and tax amortization that was opted not to be claimed in previous tax years can be claimed within the remaining tax life of the IP.	Base decrease	Announcement: 2020-08-14 Legislation: 2020-08-14 In force from: 2020-01-01
Tax treatment of hybrid mismatches and exit taxation in compliance with EU Directive 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market and EU Directive 2017/952 amending the above Directive as regards hybrid mismatches with third countries.	Base increase	Announcement: 2020-07-03 Legislation: 2020-07-03 In force from: 2020-01-01
The "reference rate" means the yield rate on ten-year government bond of the State in which the new capital is invested, increased by three (3) percentage points, with the minimum interest rate being the yield of the ten-year government bond of the Republic, increased by three (3) percentage points as at 31st December of the year preceding the tax year. The Law 66/2020 provides for the change of the 3 percentage points to 5 percentage points.	Base decrease	Announcement: 2020-06-16 Legislation: 2020-06-16 In force from: 2020-02-01
Law 58/2020 provides for tax credit calculated on the reduction of rental income, as a covid measure.	Neutral	Announcement: 2020-06-02 Legislation: 2020-06-03 In force from: 2020-06-04
Payment of the exit taxation in five instalments. Exit taxation is provided in the EU Directive 2016/1164.	Neutral	Announcement: 2020-07-03 Legislation: 2020-07-03 In force from: 2020-01-01
Law 180/2020 provides for a further one year extension on the exemption from taxation of the sale of immovable property to repay non performing bank loans.	Base decrease	Announcement: 2020-12-15 Legislation: 2020-12-15 In force from: 2021-01-01
Value-added tax		
According to article 2 of amending Law 629/2020, the sixth Schedule of the Basic Vat Law was amended by adding the article 24 for introducing the reduced rate 0% for COVID test for the period ending 31/12/2022.	Rate decrease	Legislation: 2020-12-23 In force from: 2020-12-23
According to the article 2 of amending Law 268/2020 the fifth Schedule of the VAT basic Law was amended by adding the paragraph 18, 19 and 20 for introducing the reduce rate 5% (instead of 9% that was applied) for hotel accommodations, restaurants and taxi for the period 01/07/2020-10/01/2021.	Rate decrease	Legislation: 2020-06-23 In force from: 2020-07-01
According to article 2 of amending Law 147(I)/2020 the article 45 of the basic VAT law was amended so to defined as the last date of payment for the tax due for the submitting tax returns concerning periods for ending 29/2/2020, 31/3/2020 and 30/4/2020 can be paid on 10/04/2021.	Neutral	Announcement: 2020-11-03 Legislation: 2020-11-02
"According to 122(I)/2020 Law the Basic Law of VAT was amended in various articles: Article 11E reverse charge for mobile and similar device Article 5A tax refund requests Article 45 levy's and charges Article 52A Objections Article 1st Schedule registration of a non-establish person Article 5th Schedule home renovation"	Neutral	Legislation: 2020-08-20
According to article 2 of the of the amending Law 121(I)/2020 the paragraph 11 of the Tenth Schedule of Basic Law of VAT amended as to regulates debt write-off.	Neutral	Legislation: 2020-08-20

Description of measure	Change	Date
According to article 2 of the amending Law 79(I)/2020 addition of the new article 42C (42Γ) of the Basic Law of VAT and amended the article 10 and 45A of the Basic Law of VAT is to harmonise the VAT Law with the Council Directive 2006/112/EE on the call of stocks.	Neutral	Legislation: 2020-07-03 In force from: 2020-01-01
According to article 2 of the amending Law 24(I)/2020 article 45 of the Basic Law of VAT, the right to suspend the obligation to pay VAT was granted, for the taxpayers registered in the VAT Register whose defined tax periods ending 29/2/2020, 31/3/2020 and 30/4/2020 can be paid on 10/11/2020.	Neutral	Legislation: 2020-03-27

Latvia

Table LV.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	12.1	10.9	11.3	12.4	12.3	12.7	13.0	13.5	13.7	14.2	14.1	14.5	14.2	12	4.3
VAT	7.6	6.3	5.9	6.7	6.7	7.1	7.4	7.6	7.6	8.0	8.0	8.4	8.6	10	2.6
Taxes and duties on imports excluding VAT	0.3	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	16	0.1
Taxes on products, except VAT and import duties	3.4	3.7	4.3	4.4	4.3	4.2	4.4	4.4	4.6	4.7	4.6	4.8	4.4	10	1.3
Other taxes on production	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	1.3	1.3	1.1	1.0	19	0.3
Direct taxes	8.3	9.0	7.0	7.4	7.3	7.6	7.7	7.8	7.8	8.3	8.6	7.4	7.0	23	2.1
Personal income taxes	5.7	6.0	5.3	6.2	5.6	5.7	5.8	5.9	5.9	6.3	6.6	6.0	6.5	15	2.0
Corporate income taxes	2.5	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	27	0.0
Other	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	22	0.1
Social contributions	7.8	7.9	9.2	8.6	8.6	8.6	8.4	8.4	8.3	8.2	8.4	9.1	9.6	22	2.9
Employers'	5.7	5.7	6.7	6.4	6.1	6.0	6.1	5.8	5.8	6.0	6.0	6.4	6.7	12	2.0
Households'	2.2	2.2	2.5	2.2	2.6	2.6	2.4	2.6	2.4	2.1	2.4	2.8	2.9	22	0.9
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	28.2	27.9	27.5	28.4	28.2	28.9	29.1	29.7	29.8	30.7	31.1	31.0	30.8	23	9.4
B. Structure by level of government															
as % of total taxation															
Central government	53.9	52.2	47.9	48.9	49.7	50.9	52.0	52.2	52.8	53.7	53.0	52.6	49.8	20	4.7
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	17.8	18.8	18.2	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	18.2	19.6	4	1.8
Social security funds	27.7	28.4	33.5	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	28.6	30.0	15	2.8
EU institutions	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	0.7	0.6	9	0.1
C. Structure by economic function															
as % of GDP															
Consumption	11.1	10.1	10.4	11.2	11.2	11.5	11.9	12.3	12.6	13.1	13.1	13.5	13.3	8	4.1
Labour	13.3	13.8	14.4	14.4	13.7	13.9	13.7	13.8	13.6	13.9	14.3	14.4	15.1	19	4.6
of which on income from employment	13.3	13.6	14.2	14.1	13.5	13.6	13.4	13.5	13.3	13.5	13.9	14.1	14.7	18	4.5
Paid by employers	5.7	5.7	6.7	6.4	6.1	6.0	6.1	5.8	5.8	6.0	6.0	6.4	6.7	13	2.0
Paid by employees	7.6	7.9	7.5	7.7	7.4	7.5	7.3	7.6	7.5	7.5	7.9	7.7	8.0	18	2.4
Paid by non-employed	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	21	0.1
Capital	3.9	4.0	2.7	2.8	3.2	3.6	3.6	3.6	3.5	3.7	3.7	3.0	2.4	27	0.7
Income of corporations	2.5	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	27	0.0
Income of households	0.0	0.0	0.0	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.7	13	0.2
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	24	0.1
Stock of capital	1.2	0.9	1.0	1.3	1.4	1.5	1.4	1.5	1.4	1.5	1.4	1.3	1.3	17	0.4

Table LV.1: Tax Revenue (continued)

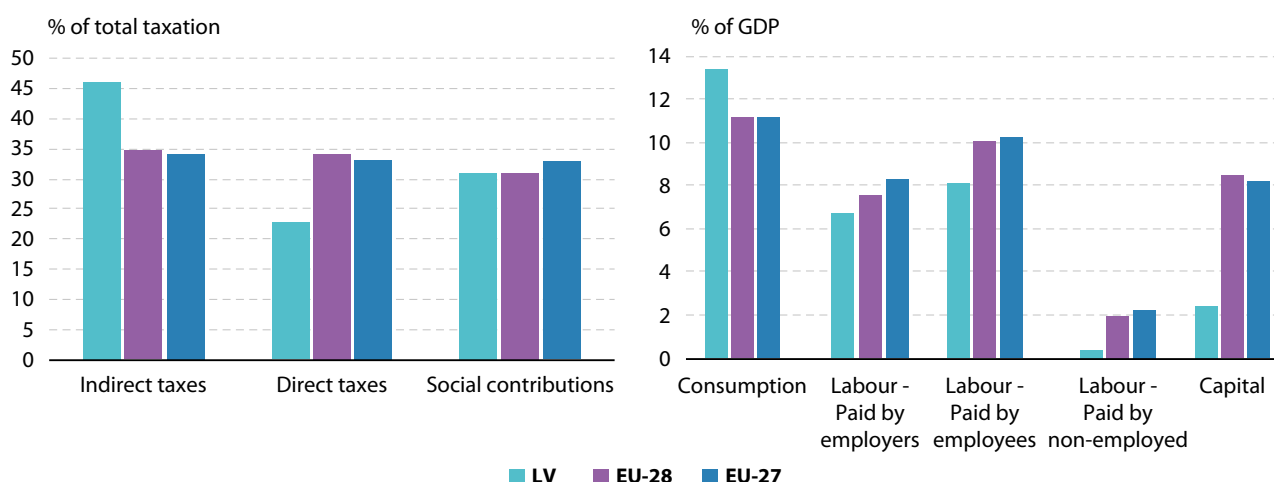
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.0	2.1	2.6	3.0	3.0	3.0	3.2	3.3	3.5	3.6	3.5	3.4	3.0	9	0.9
Energy	1.7	1.8	2.4	2.6	2.5	2.5	2.6	2.8	3.0	3.0	3.0	2.9	2.5	7	0.8
of which transport fuel taxes	1.6	1.5	2.0	2.0	1.8	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	6	
Transport	0.3	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	15	0.1
Pollution and resources	0.07	0.06	0.06	0.07	0.08	0.08	0.09	0.09	0.09	0.07	0.10	0.11	0.10	10	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.1	1.2	1.1	1.0	1.0	17	0.3
Recurrent taxes on immovable property	0.5	0.4	0.5	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	11	0.2
Other taxes on property	0.5	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	22	0.1
F. Implicit tax rates	%														
Consumption	16.9	15.7	15.3	15.8	16.2	16.8	17.0	17.6	18.3	19.0	19.0	20.1	19.6	13	
Labour	30.1	28.4	30.4	33.0	34.3	34.2	32.6	31.5	30.0	29.5	30.0	29.6	29.7	23	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	28.2	27.9	27.5	28.4	28.2	28.9	29.1	29.7	29.8	30.7	31.1	31.0	30.8		9.4

(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 LV.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 LV.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase of threshold to which PIT differential non-taxable minimum is applied up to EUR 1 800	Base decrease	Announcement: 17-11-2020 Legislation: 22-09-2020 In force from: 01-01-2021
Personal income tax: Unincorporated businesses/Self employment income		
Self-employed personal income tax advance payments deferred for 2021	Neutral	Announcement: 22-12-2020 Legislation: 18-12-2020 In force from: 23-12-2020
Value-added tax		
The excess VAT is refunded to taxable person within 30 days without accruing them until the end of the tax year; in force as of 1 January 2021	Neutral	Announcement: 11-12-2020 Legislation: 24-11-2020 In force from: 01-01-2021
Simplification of VAT application rules in the field of e-commerce: from 2021, the scope of application of the special VAT regime will be extended, creating the possibility to register in one Member State and pay VAT for any transactions performed in the e-environment within the framework of the special VAT regime; in addition, from 2021, the VAT exemption for shipments of low value goods in the amount of 22 euros will be abolished.	Base increase	Announcement: 21-10-2020 Legislation: 15-10-2020 In force from: 01-01-2020
The reduced 5 percent VAT rate on fresh fruit, berries and vegetables typical of Latvia will be maintained until 31 December 2023	Rate decrease	Announcement: 11-12-2020 Legislation: 24-11-2020 In force from: 01-01-2021
Environmentally-related taxes		
Temporary reduction of tax rate on natural gas used as propellant	Rate decrease	Announcement: 11-12-2020 Legislation: 24-11-2020 In force from: 01-01-2021
Increase of natural resources tax rates on waste disposal, air pollution and category C polluting activities and abolition of exemption for CO ₂ emissions for the use of peat in stationary technological equipment	Rate increase; base increase	Announcement: 11-12-2020 Legislation: 23-11-2020 In force from: 01-01-2021
Abolish the reduced rates of excise duty on fuel E85 and B100 and abolish the reduced rates of excise duty on fuels containing bioproducts, as well as set a minimum rate of excise duty on biodiesel derived entirely from biomass and on paraffined diesel derived from biomass used as fuel.	Rate decrease	Announcement: 17-12-2020 Legislation: 29-12-2020 In force from: 01-02-2021
Health-related taxes		
Increase of excise duty rates on all tobacco products and liquids used in e-cigarettes	Rate increase; base increase	Announcement: 11-12-2020 Legislation: 24-11-2020 In force from: 01-01-2021
Other taxes		
Extension of tax payments up to 3 years on request by the company till 30.06.2021.	Neutral	Announcement: 22-12-2020 Legislation: 18-12-2020 In force from: 23-12-2020
Decrease of social security contributions' rate by 1 percent point (from 35.09% to 34.09%)	Rate decrease	Announcement: 11-12-2020 Legislation: 27-11-2020 In force from: 01-01-2021
Introduction of minimum social contribution payments (enters into force on 01.07.2021) and reorganization of alternative tax regime (including Micro-enterprise tax)	Rate increase; base increase	Announcement: 11-12-2020 Legislation: 27-11-2020 In force from: 01-01-2021
The Indexation of company car tax rates and determination of a new rate for vehicles with an engine capacity exceeding 3000 cubic centimetres	Rate increase	Announcement: 11-12-2020 Legislation: 30-11-2020 In force from: 01-01-2021
Changes in Vehicle Operation Tax rates	Rate increase	Announcement: 11-12-2020 Legislation: 30-11-2020 In force from: 01-01-2021
Redistribution of PIT between local government/state budgets from 80%/20% to 75%/25%	Neutral	Announcement: 11-12-2020 Legislation: 23-11-2020 In force from: 01-01-2021

Lithuania

Table LT.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	11.9	11.9	11.8	12.0	11.8	11.3	11.2	11.4	11.9	11.9	11.8	11.7	11.8	22	5.7
VAT	8.0	7.9	7.3	7.8	7.8	7.5	7.5	7.6	7.7	7.8	7.8	7.7	7.9	14	3.9
Taxes and duties on imports excluding VAT	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	12	0.1
Taxes on products, except VAT and import duties	3.0	3.1	3.6	3.3	3.1	2.9	2.9	2.9	3.2	3.3	3.3	3.3	3.2	18	1.6
Other taxes on production	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	26	0.2
Direct taxes	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.6	8.7	17	4.2
Personal income taxes	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.9	4.0	3.8	4.0	7.1	13	3.4
Corporate income taxes	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	25	0.8
Other	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	26	0.0
Social contributions	9.1	9.5	12.5	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	20	4.7
Employers'	7.5	7.8	8.4	7.4	7.1	7.1	7.2	7.4	7.8	8.2	8.3	8.5	0.7	26	0.4
Households'	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.6	3.8	3.9	3.9	4.1	8.9	4	4.3
Less: capital transfers ⁽¹⁾	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	30.1	30.6	30.2	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.5	30.0	30.1	25	14.7
B. Structure by level of government															
	as % of total taxation														
Central government	67.8	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.5	55.9	65.9	10	9.7
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.2	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.2	24	0.2
Social security funds	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.5	42.1	32.0	10	4.7
EU institutions	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	3	0.1
C. Structure by economic function															
	as % of GDP														
Consumption	11.2	11.2	11.0	11.2	11.1	10.6	10.6	10.8	11.3	11.3	11.4	11.3	11.4	19	5.5
Labour	14.8	15.0	15.2	14.1	13.5	13.2	13.3	13.6	14.3	14.8	14.8	15.3	15.2	18	7.4
of which on income from employment	14.0	14.2	13.8	12.5	12.0	12.0	12.2	12.5	13.1	13.6	13.5	14.0	13.9	20	6.8
Paid by employers	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.5	0.7	26	0.4
Paid by employees	6.5	6.3	5.4	5.0	4.9	4.8	5.0	5.0	5.3	5.4	5.2	5.5	13.1	3	6.4
Paid by non-employed	0.8	0.9	1.4	1.6	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	15	0.7
Capital	4.1	4.3	4.0	2.9	2.6	3.1	3.0	3.1	3.4	3.5	3.3	3.4	3.5	25	1.7
Income of corporations	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	25	0.8
Income of households	0.4	0.5	0.8	0.5	0.5	0.6	0.6	0.5	0.6	0.7	0.7	0.8	0.9	9	0.4
Income of self-employed	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	22	0.3
Stock of capital	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	26	0.2

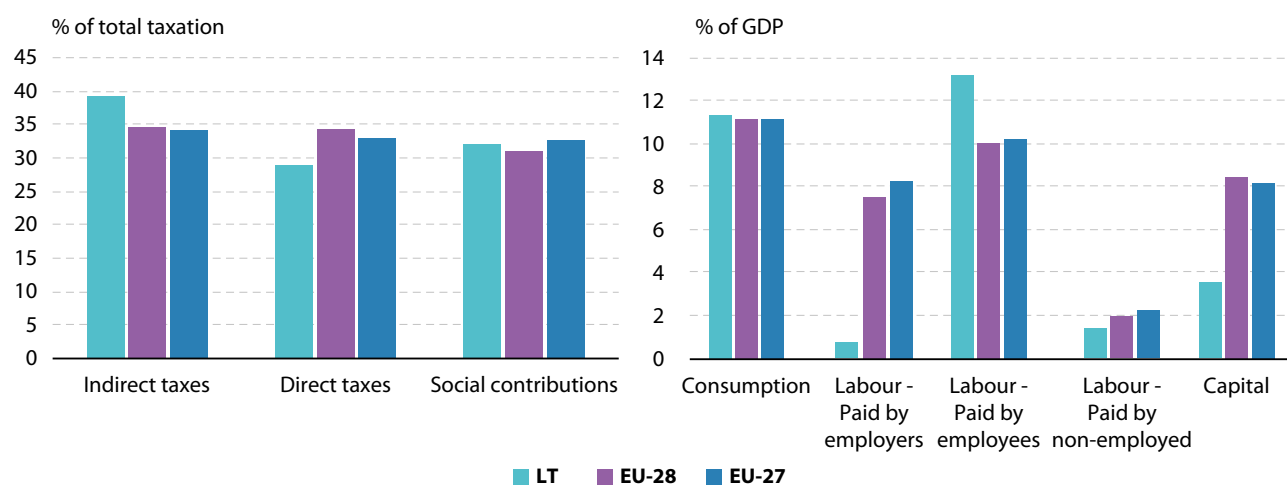
Table LT.1: Tax Revenue (continued)

	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	1.7	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.9	1.9	1.9	2.0	1.9	23	0.9
Energy	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.7	19	0.8
of which transport fuel taxes	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	7	
Transport	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Pollution and resources	0.06	0.06	0.07	0.03	0.05	0.05	0.05	0.05	0.10	0.10	0.10	0.11	0.09	11	0.0
E. Property taxes	as % of GDP														
Taxes on property	0.5	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	0.3	0.3	26	0.2
Recurrent taxes on immovable property	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	20	0.1
Other taxes on property	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.0	0.0	26	0.0
F. Implicit tax rates	%														
Consumption	16.1	15.8	14.7	15.6	15.8	15.3	15.4	15.7	16.2	16.3	16.6	16.7	17.0	20	
Labour	33.0	32.2	31.0	30.5	30.7	30.8	31.0	31.2	31.2	31.2	30.8	31.4	30.0	22	
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 LT.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 LT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Expansion of PIT allowance for studies	Base decrease	Legislation: 10-12-2020 In force from: 18-12-2020
The maximum monthly non-taxable amount increased from EUR 350 (as budgeted for 2020 before COVID-19 crisis) to EUR 400 as of 1 July 2020, applicable as of 1 January 2020.	Base decrease	Legislation: 23-06-2020 In force from: 01-07-2020
Social security contributions: Employee		
As of 2021 the ceiling of SSC is applied for the insured person's overall employment income (combined from all employers)	Base decrease	Legislation: 23-12-2020 In force from: 01-01-2021
Social security contributions: Employer		
As of 2021 the ceiling of SSC is no longer applied for the SSC paid by the employer	Base increase	Legislation: 23-12-2020 In force from: 01-01-2021
Deferring or arranging the SSC payments (at all SSC types: employee's, employer's and self-employed) in instalments according to the agreed schedule without interest to be paid. (Note: An interest-free SSC loan agreement can be concluded after 5 years or earlier).	Neutral	Legislation: 07-05-2020 In force from: 15-03-2020
Corporate income tax		
Introduction of a new tax relief (for maximum period of 20 years) for companies implementing large projects under large project investment agreements (concluded during the period 2021 - 2025). Applicable if the average number of employees of such a company required to implement a large project during the tax year is not less than 150 (when investing in Vilnius - not less than 200) and private capital investments in the large project are not less than EUR 20 million (EUR 30 million when investing in Vilnius). The relief would be applied only if at least 75 per cent of income of the company in the relevant tax period consists of income from data processing, web server services (hosting) and related activities or income from manufacturing, and only if income is obtained from a large project.	Rate decrease	Legislation: 30-06-2020 In force from: 01-01-2021
Value-added tax		
Abolishment of pre-existing limitations to the size to refundable VAT immediately	Neutral	Legislation: 2020-06-26 In force from: 2021-01-01
Abolition of import VAT relief for parcels up to EUR 22	Base increase	Legislation: 2020-11-05 In force from: 2021-07-01
Reduced 5% VAT rate introduced for electronic newspapers, magazines and other periodicals excluding publications of erotic and/or violent nature or publications failing to comply with professional ethics, recognised as such by an institution authorised under the law, and products in which paid advertising accounts for more than 4/5 of total area of the publication or in which music or video content accounts for all or the most of the total area.	Rate decrease	Legislation: 22-12-2020 In force from: 01-01-2021
Reduced 0% VAT rate introduced for the supplies of COVID-19 vaccines and in vitro diagnostic medical devices	Rate decrease	Legislation: 22-12-2020 In force from: 01-01-2021
Other taxes		
Deferring or arranging the taxes in instalments according to the agreed schedule without interest to be paid. (Note: An interest-free tax loan agreement can be concluded until 30 June 2021 and the instalments are to be paid until 31 December 2022).	Neutral	Legislation: 16-03-2020
Stopping the tax arrears recovery actions (Note: the tax arrears recovery actions are stopped until 30 June 2021) and release from late payment of interest.	Neutral	Legislation: 16-03-2020
The limitation period for calculating and recalculating the tax is, as a general rule, reduced to 3 years.	Neutral	Legislation: 28-06-2018 In force from: 01-01-2020

Luxembourg

Table LU.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	13.1	12.5	12.6	12.4	12.4	12.9	12.9	13.2	11.1	11.2	11.5	11.8	11.6	24	7.4
VAT	6.1	6.3	6.7	6.6	6.7	7.2	7.4	7.6	5.7	5.7	5.9	6.0	6.0	26	3.8
Taxes and duties on imports excluding VAT	3.7	3.6	3.6	3.3	3.3	3.3	3.1	3.0	2.5	2.5	2.5	2.5	2.6	2	1.6
Taxes on products, except VAT and import duties	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.0	26	0.6
Other taxes on production	2.0	1.6	1.5	1.7	1.5	1.6	1.7	1.7	2.0	2.1	2.2	2.2	2.1	8	1.3
Direct taxes	13.3	13.9	14.4	14.4	14.0	14.4	14.4	13.8	14.5	14.8	15.2	17.0	16.7	3	10.6
Personal income taxes	7.2	8.0	7.9	7.9	8.2	8.4	8.7	8.7	9.1	9.1	8.9	9.3	9.3	9	5.9
Corporate income taxes	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.5	5.1	6.3	5.9	1	3.8
Other	0.7	0.7	0.9	0.8	0.8	0.9	0.9	0.8	1.0	1.2	1.2	1.4	1.5	3	0.9
Social contributions	10.0	10.5	11.5	10.9	10.8	11.2	11.0	10.6	10.7	10.5	10.8	10.8	10.8	17	6.8
Employers'	4.3	4.4	4.9	4.7	4.6	4.8	4.6	4.4	4.5	4.4	4.5	4.5	4.5	21	2.8
Households'	5.7	6.0	6.6	6.2	6.2	6.4	6.4	6.2	6.2	6.1	6.3	6.3	6.3	9	4.0
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	36.3	36.9	38.4	37.7	37.2	38.5	38.3	37.6	36.2	36.4	37.5	39.6	39.1	11	24.9
B. Structure by level of government															
as % of total taxation															
Central government	68.7	67.8	66.3	67.4	67.0	67.7	68.4	69.2	67.5	67.6	67.4	68.3	67.8	7	16.8
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.4	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.5	4.8	16	1.2
Social security funds	26.7	27.6	29.1	28.2	28.3	28.2	28.0	27.4	28.6	28.0	28.0	26.5	26.8	20	6.7
EU institutions	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	4	0.2
C. Structure by economic function															
as % of GDP															
Consumption	10.3	10.4	10.8	10.5	10.5	11.1	10.9	11.0	8.6	8.6	8.7	8.9	9.0	26	5.7
Labour	15.2	16.3	17.3	16.7	16.8	17.5	17.9	17.4	17.6	17.3	17.5	17.9	17.9	13	11.4
of which on income from employment	13.4	14.3	15.1	14.7	14.7	15.3	15.4	15.0	15.2	14.9	15.2	15.6	15.6	15	9.9
Paid by employers	4.3	4.4	4.9	4.7	4.6	4.8	4.6	4.4	4.5	4.4	4.5	4.5	4.5	22	2.8
Paid by employees	9.1	9.9	10.3	10.0	10.1	10.5	10.8	10.5	10.7	10.6	10.7	11.1	11.1	7	7.1
Paid by non-employed	1.9	2.0	2.1	2.0	2.1	2.2	2.4	2.4	2.4	2.4	2.3	2.3	2.3	9	1.4
Capital	10.8	10.2	10.3	10.5	9.9	10.0	9.5	9.2	10.0	10.5	11.3	12.9	12.3	1	7.8
Income of corporations	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.5	5.1	6.3	5.9	1	3.8
Income of households	1.4	1.6	1.4	1.5	1.6	1.5	1.2	1.2	1.5	1.5	1.4	1.4	1.4	4	0.9
Income of self-employed	0.6	0.5	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.8	14	0.5
Stock of capital	3.6	2.8	2.6	2.7	2.7	2.8	2.9	3.0	3.4	3.8	4.0	4.3	4.2	2	2.7

Table LU.1: Tax Revenue (continued)

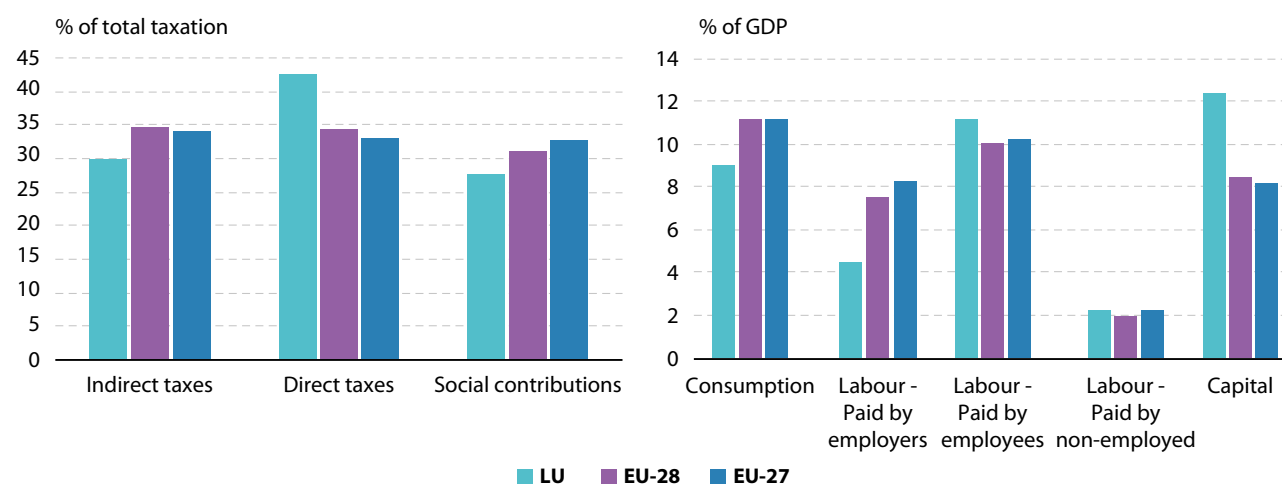
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.6	2.6	2.5	2.4	2.4	2.4	2.2	2.0	1.8	1.7	1.7	1.7	1.7	26	1.1
Energy	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	1.6	1.5	1.6	1.6	21	1.0
of which transport fuel taxes	2.3	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.6	1.5	1.5	1.5	1.5	9	
Transport	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.1
Pollution and resources	0.00	0.00	0.00	0.01	0.01	0.02	0.01	0.01	0.03	0.03	0.02	0.02	0.02	21	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.5	2.0	2.2	2.5	2.4	6	1.5
Recurrent taxes on immovable property	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	0.0
Other taxes on property	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.3	1	1.5
F. Implicit tax rates	%														
Consumption	23.6	23.3	23.1	23.5	23.9	24.3	24.5	25.2	20.8	21.1	21.4	21.6	21.7	5	
Labour	28.7	29.3	29.2	29.8	30.4	31.0	31.7	31.0	31.5	31.4	31.1	31.5	31.6	19	
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 LU.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 LU.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
The existing tax credit for employees, self-employed people and pensioners is slightly modified. The current limit of EUR 600 is increased to EUR 696.	Base decrease	Announcement: 19-12-2020 Legislation: 19-12-2020 In force from: 01-01-2021
The tax allowance for sustainable mobility is abolished	Base increase	Announcement: 19-12-2020 Legislation: 19-12-2020 In force from: 01-01-2021
For buildings built or acquired after the 1 January 2021, the accelerated depreciation rate applicable to rented real estate is decreased from 6% to 4%. The period from completion during which this accelerated rate of depreciation may apply is also reduced from 6 to 5 years. An additional 1% depreciation rate applies, if the total depreciable real estate asset does not exceed 1 000 000 EUR. If this amount exceeds 1 000 000 EUR, the allowance is capped at 10 000 EUR. Moreover, an accelerated depreciated rate of 6% is granted for certain sustainable energy renovation expenses of an older property, in cases where the investment costs exceed 20% of the acquisition price of the property.	Base increase	Announcement: 19-12-2020 Legislation: 19-12-2020 In force from: 01-01-2021
Social security contributions: Employer		
Low decrease of the contribution rate for the Injury insurance from 0.8% in 2018 to 0.75% in 2020. Since 2019, this rate is multiplied by a bonus/malus factor.	Rate decrease	Legislation: 17-12-2019 In force from: 01-01-2020
Taxes on payroll and workforce		
Abolition of the current stock option regime and introduction of a participation premium regime: The current tax regime of stock options, regulated through a circular, is abolished, and a new participation premium regime is introduced from 2021 onwards. This new regime allows employees to participate in their company's profits. If the conditions applicable to the regime are fulfilled, the participative premium will benefit from a 50% tax exemption at the level of the employee. At the level of the employer, this participative premium will be tax deductible as operating expenses. The amount of the premium allocated to the employees is limited to 5% of the profits of the financial year preceding the year of the allocation, and the premium may not exceed 25% of the employee's gross ordinary annual remuneration received the same year.	Base decrease	Announcement: 19-12-2020 Legislation: 19-12-2020 In force from: 01-01-2021
Other corporate taxes		
Introduction of a 20% withholding tax on income derived by certain Luxembourg investment funds from real estate located in Luxembourg: A 20% withholding tax is levied on income (rental income, capital gains) arising from real estate assets located in Luxembourg and held directly or indirectly by certain investment vehicles. The investment vehicles considered include: Undertakings for collective investments (UCIs, Law of 17 December 2010), specialized investment funds (SIFs, Law of 13 February 2007) and reserved alternative investment funds (RAIFs, Law of 23 July 2016). Tax transparent investment vehicles are excluded from the scope of the real estate.	New tax	Announcement: 19-12-2020 Legislation: 19-12-2020 In force from: 01-01-2021
Impatriates regime ("highly-skilled workers" regime): The existing impatriate regime, regulated through a circular, has been codified in the Luxembourg law and slightly amended. The new regime also foresees an impatriation premium, paid by the employer to the impatriate, to cover the differential in the cost of living. This premium is fully deductible at the level of the employer. At the level of the impatriate, this premium is 50% tax exempt and limited to 30% of the employee's annual base salary. Moreover, the new regime applies only to impatriate employees earning at least EUR 100 000 per year and it will apply for a period of up to 8 years	Base decrease	Announcement: 19-12-2020 Legislation: 19-12-2020 In force from: 01-01-2021
Other excise duties		
CO ₂ tax on energy products	New tax	Announcement: 19-12-2020 Legislation: 19-12-2020 In force from: 01-01-2021
Other taxes		
The statute of limitation period of debts, for which collection is entrusted to the tax administration and that would have expired on 31 December 2020, is extended by one year to 31 December 2021.	Neutral	Announcement: 12-05-2020 Legislation: 12-05-2020 In force from: 12-05-2020

Hungary

Table HU.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	15.9	15.7	16.5	17.4	17.3	18.7	18.7	18.6	18.8	18.2	18.0	18.2	18.1	3	26.4
VAT	7.8	7.6	8.3	8.5	8.3	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.5	2	13.9
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	17	0.2
Taxes on products, except VAT and import duties	7.0	7.1	7.1	7.2	7.2	7.7	7.6	7.2	7.1	7.0	6.7	6.6	6.4	1	9.3
Other taxes on production	0.9	0.9	1.0	1.6	1.6	1.8	2.1	2.0	2.1	1.9	2.0	1.9	2.1	9	3.0
Direct taxes	10.1	10.3	9.6	7.8	6.2	6.8	6.6	6.7	6.8	7.3	7.2	6.6	6.7	24	9.7
Personal income taxes	7.1	7.5	7.2	6.3	4.8	5.2	5.0	4.9	4.9	4.8	5.0	5.1	5.1	21	7.5
Corporate income taxes	2.7	2.6	2.1	1.1	1.1	1.3	1.2	1.5	1.6	2.1	1.8	1.2	1.2	26	1.7
Other	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	23	0.5
Social contributions	13.4	13.4	12.8	11.7	12.8	13.6	13.3	13.2	13.2	13.7	12.7	12.1	11.7	14	17.1
Employers'	9.5	9.5	9.0	7.6	7.7	8.1	7.9	7.9	7.9	8.3	7.0	6.3	5.9	13	8.7
Households'	3.9	3.8	3.8	4.2	5.2	5.5	5.5	5.3	5.3	5.4	5.7	5.8	5.8	12	8.4
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	39.4	39.4	38.9	36.9	36.4	39.1	38.6	38.5	38.8	39.2	38.0	36.9	36.5	14	53.3
B. Structure by level of government	as % of total taxation														
Central government	57.1	61.8	62.3	62.8	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	14	33.3
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	11.1	6.4	6.7	6.5	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	14	3.1
Social security funds	31.3	31.3	30.6	30.4	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.1	12	16.6
EU institutions	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	16	0.2
C. Structure by economic function	as % of GDP														
Consumption	13.9	13.6	14.4	14.1	14.0	15.2	15.9	15.9	16.1	15.6	15.5	15.7	15.6	2	22.8
Labour	19.4	20.1	18.7	17.3	17.1	18.4	18.0	17.7	17.7	18.2	17.5	16.9	16.7	16	24.3
of which on income from employment	18.8	19.3	18.2	16.9	16.8	18.1	17.8	17.6	17.6	18.0	17.4	16.8	16.5	11	24.2
Paid by employers	9.7	9.8	9.2	8.0	8.1	8.7	8.4	8.5	8.4	8.8	7.7	6.9	6.6	14	9.7
Paid by employees	9.0	9.5	9.0	9.0	8.7	9.5	9.4	9.2	9.1	9.2	9.7	9.8	9.9	12	14.5
Paid by non-employed	0.6	0.8	0.4	0.4	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	23	0.2
Capital	6.1	5.7	5.9	5.5	5.3	5.5	4.7	4.9	5.0	5.4	5.0	4.3	4.2	23	6.1
Income of corporations	2.7	2.6	2.2	1.2	1.2	1.3	1.3	1.6	1.7	2.3	2.0	1.3	1.3	26	1.9
Income of households	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	17	0.8
Income of self-employed	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	18	1.0
Stock of capital	2.0	2.1	2.1	3.1	3.1	3.2	2.4	2.3	2.3	2.1	2.0	1.8	1.7	11	2.5

Table HU.1: Tax Revenue (continued)

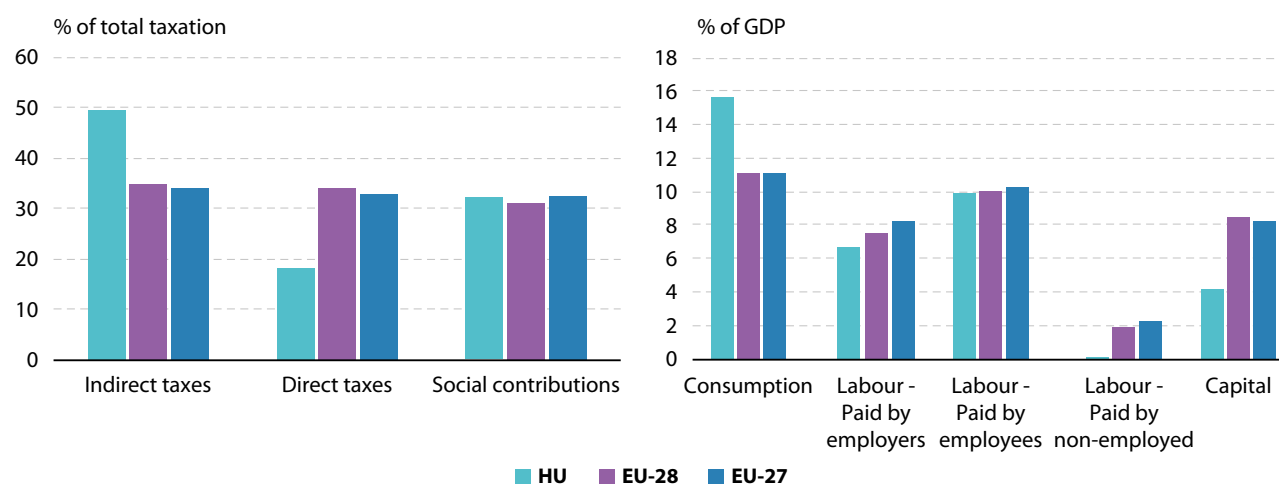
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.8	2.7	2.6	2.6	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	19	3.3
Energy	2.0	2.0	2.0	2.1	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.7	1.7	18	2.5
of which transport fuel taxes	1.6	1.7	1.7	1.8	1.8	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.5	12	
Transport	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	16	0.4
Pollution and resources	0.14	0.16	0.17	0.10	0.09	0.23	0.21	0.21	0.25	0.25	0.26	0.24	0.23	3	0.3
E. Property taxes	as % of GDP														
Taxes on property	0.8	0.8	0.8	1.1	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	18	1.4
Recurrent taxes on immovable property	0.2	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	17	0.6
Other taxes on property	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.8	0.6	0.6	0.5	0.5	17	0.8
F. Implicit tax rates	%														
Consumption	21.4	20.9	21.7	21.6	21.6	23.2	24.8	25.6	26.3	25.4	25.0	26.0	25.8	1	
Labour	40.8	42.3	40.3	38.6	38.3	40.2	40.1	40.6	41.4	41.4	39.6	38.9	39.4	7	
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 HU.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 HU.2: Latest tax reforms

Description of measure	Change	Date
Social security contributions: Employee		
Sectors that were severely hit by the pandemic (e.g. tourism, restaurants, entertainment venues, sports, cultural services, transportation) was exempted from paying employees' SSC-s until the end of June 2020.	Rate decrease; base decrease	Announcement: 18-03-2020 Legislation: 18-03-2020 In force from: 19-03-2020
Social security contributions: Employer		
Businesses in certain sectors (e.g.: catering, leisure and sports activities) are exempted from paying employers' contributions from November 2020 - February 2021. And small businesses (in these sectors) under the KIVA regime may deduct personnel costs from their tax base.	Rate decrease; base decrease	Announcement: 10-11-2020 09-12-2020 22-12-2020 Legislation: 10-11-2020 09-12-2020 22-12-2020 In force from: 11-11-2020 10-12-2020 23-12-2020
Sectors that were severely hit by the pandemic (e.g. tourism, restaurants, entertainment venues, sports, cultural services, transportation) was exempted from paying employers' SSC-s until the end of June 2020.	Rate decrease; base decrease	Announcement: 18-03-2020 Legislation: 18-03-2020 In force from: 19-03-2020
Employers' SSC were cut by further 2 percentage points from 17.5% to 15.5% from 1 July 2020.	Rate decrease	Announcement: 03-06-2020 Legislation: 09-06-2020 In force from: 01-07-2020
Fringe benefits (cafeteria) provided on SZÉP card are temporarily exempt from SCT, until Q3 of 2021	Rate decrease; base decrease	Announcement: 21-04-2020 Legislation: 21-04-2020 In force from: 22-04-2020
Social security contributions: Self-employed		
Tax holiday for small businesses under the simplified, small business oriented tax regime (lump-sum KATA) in 26 activities (e.g. personal transport services, beauty services, dental services, accommodation etc.), for the months March, April, May and June 2020.	Rate decrease; base decrease	Announcement: 18-03-2020 Legislation: 18-03-2020 In force from: 19-03-2020
The regulation of the lump sum tax of small enterprises will be modified in order to prevent the harmful practice of sourcing employment contracts into the preferential regime.	Rate increase; base increase	Announcement: 03-06-2020 Legislation: 14-07-2020 In force from: 01-01-2021
Corporate income tax		
Abolition of the ceiling (50% of pre-tax profit) of development reserve (which could be applied to 2019 tax year too)	Base decrease	Announcement: 30-04-2020 03-06-2020 Legislation: 30-04-2020 10-05-2020 In force from: 15-05-2020
Abolition of the ceiling (HUF 10 billion) of development reserve	Base decrease	Announcement: 17-11-2020 Legislation: 26-11-2020 In force from: 01-01-2021
Other corporate taxes		
Increasing the eligibility criteria of small business tax (businesses with revenues below HUF 3 billion are eligible for small business tax instead of HUF 1 billion).	Base increase	Announcement: 17-11-2020 Legislation: 26-11-2020 In force from: 01-12-2020
Taxpayers of small business tax, which carry activity in certain sectors most affected by Coronavirus, shall not consider the amount of personal payments as small business tax base determining the small business tax liability for March, April, May and June 2020.	Base decrease	Announcement: 23-03-2020 Legislation: 23-03-2020 In force from: 24-03-2020
Rate of small business tax will be reduced by 1 percentage points in 2020 (from 12% to 11%) in accordance with the decreasing of Social Contribution Tax.	Rate decrease	Announcement: 21-04-2020 03-06-2020 Legislation: 21-04-2020 09-06-2020 In force from: 01-01-2021
Municipalities are not allowed to raise tax rate of local taxes, introduce new local taxes, or abolish tax credits or tax exemptions	Neutral	Announcement: 01-12-2020 Legislation: 01-12-2020 In force from: 02-12-2020
In 2021 the maximum local business tax rate is 1% for the SME companies (whose income or balance sheet total lower than HUF 4 billion)	Rate decrease	Announcement: 22-12-2020 Legislation: 22-12-2020 In force from: 23-12-2020

Table HU.2: Latest tax reforms (continued)

Description of measure	Change	Date
Value-added tax		
Decreasing VAT rate to 5% (from 27%) on new built houses/dwellings until 2022 as part of Family Housing Subsidy Programme (transitional rules until 31.12.2026) (contains the fiscal impact of decrease of VAT rate on residential properties to be constructed in brownfield sites, as well)	Rate decrease	Announcement: 01-12-2020 Legislation: 11-12-2020 In force from: 01-01-2021
If the local municipality is liable to pay VAT, the assessment period for the VAT return is the calendar year. (The annual tax payment affects a VAT liability of approximately HUF 80-81 billion. The time-proportional part of this could result in a loss of about HUF 60 billion for the budget for March-December, assuming an even distribution within a year in 2020)	Neutral	Announcement: 05-04-2020 Legislation: 05-04-2020 In force from: 06-04-2020
The VAT rate of take-away food and drinks has been lowered to 5% (from 18%) from 11 November 2020 until the end of the curfew	Rate decrease	Announcement: 13-11-2020 Legislation: 13-11-2020 In force from: 14-11-2020
Health-related taxes		
Introduction of an inflation targeting mechanism into the minimum health security contribution	Rate increase; base increase	Announcement: 03-06-2020 Legislation: 14-07-2020 In force from: 01-01-2020
Employers are obligated to pay the minimum health security contribution for each worker on unpaid leave in order to maintain their social security contracts.	Rate increase; base increase	Announcement: 21-04-2020 Legislation: 21-04-2020 In force from: 22-04-2020
Other excise duties		
From 2021 a limited volume of fruit spirits is exempt from excise duty (alcohol production duty).	Base decrease	Announcement: 17-11-2020 Legislation: 26-11-2020 In force from: 01-01-2021
The excise duty rates on tobacco products have been increased in 2 steps (in the case of some other tobacco products in one step, in January)	Rate increase	Announcement: 17-11-2020 Legislation: 26-11-2020 In force from: 01-01-2021
Estate duties/inheritances/gift taxes		
Duties on inheritance and gifts will not be charged on transactions between siblings.	Rate decrease; base decrease	Announcement: 16-06-2020 Legislation: 23-06-2020 In force from: 08-07-2020
Transaction taxes (movable and immovable property)		
Buying houses or apartments will be exempted from transfer fees on new dwelling purchases within the framework of the family housing subsidy programme.	Rate decrease; base decrease	Announcement: 17-11-2020 Legislation: 26-11-2020 In force from: 01-01-2021
Recurrent taxes on (net) wealth		
Motor vehicle tax will be reallocated from local governments (municipalities) to the Epidemic Control Fund. The measure is budget neutral.	Neutral	Announcement: 06-04-2020 Legislation: 06-04-2020 In force from: 07-04-2020
Other taxes		
Holders of a tax warehouse permit can produce disinfectant free of excise duty without denaturing, with a simple notification, in possession of a temporary biocidal product permit. (In the period of state of emergency)	N/A	Announcement: 03-04-2020 Legislation: 03-04-2020 In force from: 04-04-2020
Initial administrative procedures - such as providing suitability certificate for business establishments, to certify marriage or registered partnership as well as members living in a household and residence status for citizens, etc. - will be exempted from paying any fees.	Rate decrease; base decrease	Announcement: 17-11-2020 Legislation: 26-11-2020 In force from: 01-01-2021
Introduction of a special retail tax. The tax is base is the net turnover.	New tax	Announcement: 14-04-2020 03-06-2020 Legislation: 14-04-2020 09-06-2020 In force from: 01-05-2020
Suspension of tourism development contribution concerning the period from 1 March 2020 to 23 February 2021 (until the end of the state of emergency) and the fiscal impact of the coronavirus pandemic on the revenue from tourism development contribution	Base decrease	Announcement: 18-03-2020 17-06-2020 29-12-2020 Legislation: 18-03-2020 17-06-2020 29-12-2020 In force from: 19-03-2020 18-06-2020 01-01-2021

Table HU.2: Latest tax reforms (continued)

Description of measure	Change	Date
Suspension of tourism tax between April 2020 and 23 February 2021 (end of the state of emergency)	Rate decrease	Announcement: 21-04-2020 29-12-2020 29-01-2021 Legislation: 21-04-2020 29-12-2020 29-01-2021 In force from: 26-04-2020 01-01-2021 08-02-2021
Introduction of special tax on credit institutions. This one-off tax is based on the system of the bank levy, and credit institutions may deduct the amount so paid from their tax obligations in the next 5 years in equal instalments.	New tax	Announcement: 14-04-2020 03-06-2020 Legislation: 14-04-2020 09-06-2020 In force from: 01-05-2020

Malta

Table MT.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	14.3	13.8	13.3	13.4	13.5	13.0	12.6	12.8	12.0	12.2	12.2	12.8	12.2	19	1.6
VAT	7.3	7.4	7.3	7.0	7.5	7.3	7.3	7.3	6.7	6.8	7.0	7.4	7.0	21	0.9
Taxes and duties on imports excluding VAT	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	20	0.0
Taxes on products, except VAT and import duties	6.3	5.7	5.3	5.0	5.3	4.9	4.6	4.7	4.5	4.7	4.6	4.8	4.6	8	0.6
Other taxes on production	0.5	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	25	0.1
Direct taxes	12.8	12.2	12.9	12.1	12.5	12.9	13.3	13.3	12.5	13.3	13.7	13.4	13.8	7	1.9
Personal income taxes	5.9	5.7	6.3	5.7	6.4	6.4	6.6	6.4	6.0	6.4	6.7	7.2	7.4	12	1.0
Corporate income taxes	6.0	5.8	5.8	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.3	5.5	5.7	3	0.8
Other	0.9	0.7	0.8	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	0.7	0.7	11	0.1
Social contributions	5.6	5.7	5.6	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.1	5.3	5.2	24	0.7
Employers'	2.5	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.4	2.4	2.4	23	0.3
Households'	3.1	3.1	3.1	3.0	3.1	3.0	3.0	2.9	2.7	2.8	2.7	2.8	2.8	23	0.4
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	32.7	31.7	31.8	30.9	31.8	31.5	31.4	31.5	29.6	30.6	31.0	31.4	31.3	22	4.2
B. Structure by level of government															
	as % of total taxation														
Central government	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	99.5	99.4	1	4.2
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	:	:	:	:	:	:	:	:	:	:	:	:	:		
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	0.5	0.6	8	0.0
C. Structure by economic function															
	as % of GDP														
Consumption	13.0	12.8	12.5	11.9	12.8	12.3	11.9	12.1	11.2	11.2	11.3	11.7	11.3	20	1.5
Labour	10.0	10.0	10.5	9.9	10.8	10.8	10.9	10.7	9.9	10.5	10.7	11.4	11.8	25	1.6
of which on income from employment	9.1	9.1	9.4	8.9	9.7	9.7	9.7	9.5	8.8	9.3	9.4	10.0	10.6	26	1.4
Paid by employers	2.5	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.4	2.4	2.4	24	0.3
Paid by employees	6.6	6.5	6.9	6.4	7.1	7.1	7.1	7.0	6.4	6.9	7.0	7.6	8.2	17	1.1
Paid by non-employed	1.0	0.9	1.1	1.0	1.1	1.2	1.2	1.2	1.1	1.2	1.3	1.3	1.1	17	0.2
Capital	9.6	8.9	8.8	9.1	8.2	8.4	8.6	8.8	8.5	8.9	9.0	8.4	8.2	8	1.1
Income of corporations	6.0	5.9	5.9	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.3	5.5	5.7	3	0.8
Income of households	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.1	25	0.0
Income of self-employed	1.1	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.8	15	0.1
Stock of capital	2.2	1.7	1.5	2.2	1.5	1.5	1.4	1.8	1.5	1.6	1.6	1.7	1.6	14	0.2

Table MT.1: Tax Revenue (continued)

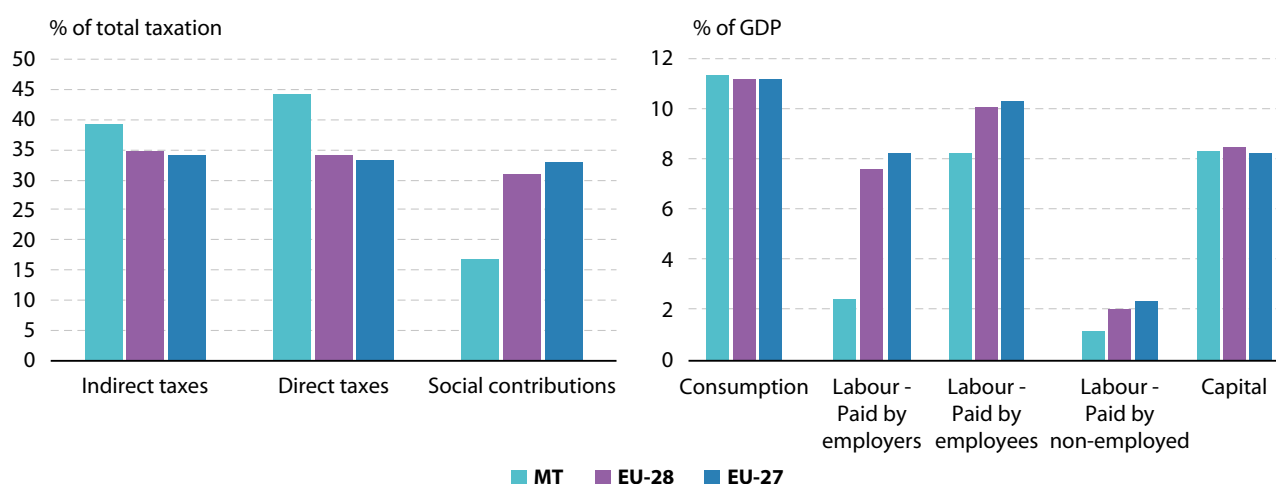
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.5	3.2	3.1	2.8	3.1	2.8	2.6	2.7	2.7	2.6	2.6	2.6	2.6	14	0.3
Energy	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.4	1.4	1.3	1.3	1.3	26	0.2
of which transport fuel taxes	1.5	1.2	1.2	1.2	1.3	1.2	1.0	1.0	1.0	1.0	1.1	1.1	1.0	24	
Transport	1.6	1.6	1.5	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.1	1.0	1.0	2	0.1
Pollution and resources	0.25	0.27	0.21	0.15	0.16	0.13	0.15	0.19	0.22	0.18	0.22	0.23	0.24	2	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.6	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.2	12	0.2
Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Other taxes on property	1.6	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.2	6	0.2
F. Implicit tax rates	%														
Consumption	17.0	17.1	16.9	16.4	16.6	16.2	16.3	17.4	17.4	17.7	18.4	18.8	17.9	17	
Labour	20.9	21.0	21.5	21.2	21.9	21.9	22.3	22.3	21.4	21.6	22.3	23.5	24.6	27	
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 MT.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 MT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Unincorporated businesses/Self employment income		
Reduction in the tax payable on profits derived by quarry owners from the use of their quarry for the disposal of construction material.	Rate decrease	Announcement: 14-10-2019 Legislation: 4-5-2020 In force from: 1-1-2020
Reduction in the tax payable on the first EUR 100 000 gross profits derived from an assignment of rights acquired under a promise of sale and purchase agreement	Rate decrease	Announcement: 12-5-2020 Legislation: 12-5-2020 In force from: 1-1-2020
Other excise duties		
Excise duty on petroleum products	Rate decrease	Announcement: 08-06-2020
Transaction taxes (movable and immovable property)		
Reduced rate of stamp duty for transfers of property	Rate decrease	Announcement: 08-06-2020 In force from: 01-06-2020
Reduced rate of tax applicable on the transfer of property	Rate decrease	Announcement: 08-06-2020 Legislation: 15-6-2020 In force from: 01-06-2020
Other taxes		
<p>Tax deferral scheme - Provisional tax, Employee taxes, maternity fund payments and social security contributions, social security contributions of self-employed persons and Value Added Tax</p> <p>Period covered: Provisional tax, social security contributions of self-employed persons and Value Added Tax which fall due in March up to and including August 2020; Employee taxes, maternity fund payments and social security contributions which fall due in March up to and including June 2020</p> <p>Settlement period: Eligible taxes to be settled by the 31st May 2021</p> <p>Benefit: No interest or penalties to be charged in respect of eligible taxes that would have been deferred in terms of this scheme.</p>	Neutral	Announcement: 20-03-2020 In force from: 01-03-2020

Netherlands

Table NL.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	11.8	11.7	11.4	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	12.1	12.5	18	100.9
VAT	6.8	6.7	6.6	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	6.8	7.2	19	58.1
Taxes and duties on imports excluding VAT	1.5	1.5	1.3	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.6	5	12.7
Taxes on products, except VAT and import duties	2.6	2.6	2.5	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	2.3	2.3	21	18.5
Other taxes on production	0.9	0.9	1.0	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	1.5	1.4	15	11.5
Direct taxes	11.3	11.0	11.1	11.2	10.7	10.2	10.2	10.8	11.5	11.8	12.9	12.7	13.4	11	108.5
Personal income taxes	6.7	6.5	7.7	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	7.9	8.5	10	68.7
Corporate income taxes	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	5	30.0
Other	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	7	9.8
Social contributions	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.5	7	109.3
Employers'	4.2	4.4	4.5	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	5.3	5.4	18	43.7
Households'	8.3	8.9	8.1	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	8.7	8.1	5	65.6
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	35.5	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.8	39.3	10	318.7
B. Structure by level of government	as % of total taxation														
Central government	60.8	58.9	59.6	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	59.4	61.3	15	195.3
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.3	3.3	3.6	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.6	3.5	3.3	17	10.5
Social security funds	35.0	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.3	9	109.3
EU institutions	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	1.1	1.1	2	3.6
C. Structure by economic function	as % of GDP														
Consumption	11.1	11.1	11.1	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.3	11.4	11.8	14	95.7
Labour	18.1	18.6	19.5	19.5	20.0	20.4	20.4	20.0	20.0	20.2	20.1	19.8	19.6	9	158.7
of which on income from employment	14.7	15.2	15.7	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.5	15.6	15.6	16	126.3
Paid by employers	4.3	4.5	4.6	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	5.3	5.5	19	44.2
Paid by employees	10.5	10.7	11.1	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.3	10.3	10.1	11	82.0
Paid by non-employed	3.4	3.5	3.8	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.6	4.2	4.0	2	32.5
Capital	6.3	6.2	4.6	5.0	4.6	4.5	4.7	6.0	5.9	6.8	7.3	7.6	7.9	10	64.2
Income of corporations	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	5	30.0
Income of households	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.8	-0.7	-0.6	-0.5	-0.4	-0.3	27	-2.7
Income of self-employed	2.2	2.3	2.2	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.6	2.6	2.8	4	22.6
Stock of capital	1.8	1.7	1.5	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	1.9	1.8	10	14.3

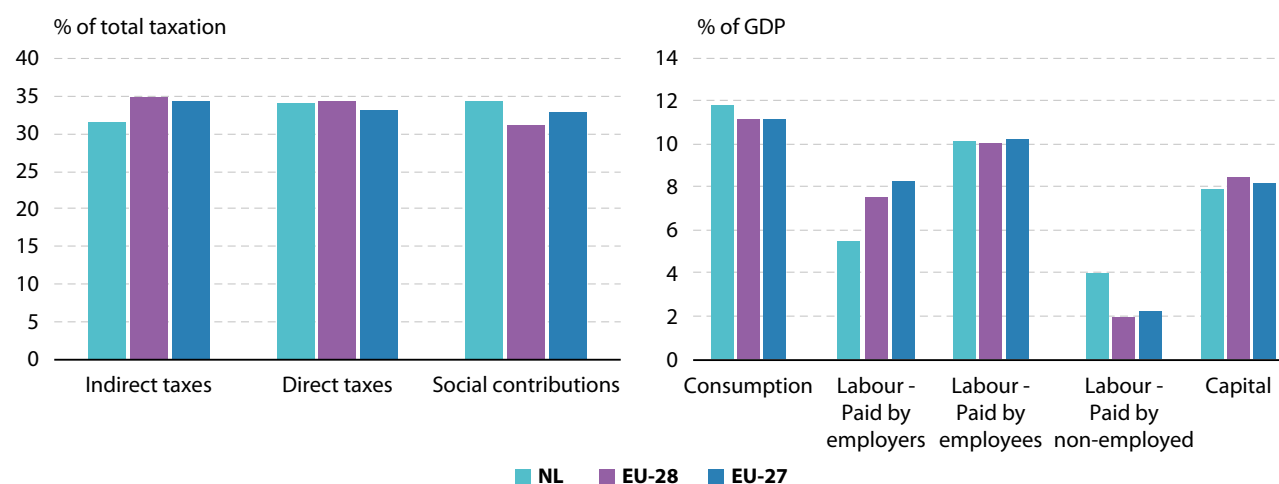
Table NL.1: Tax Revenue (continued)

	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	3.4	3.4	3.5	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	3.3	3.4	3	27.4
Energy	1.7	1.8	1.9	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	12	15.8
of which transport fuel taxes	1.2	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	23	
Transport	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	3	8.2
Pollution and resources	0.46	0.47	0.48	0.49	0.49	0.47	0.43	0.45	0.45	0.46	0.44	0.43	0.43	1	3.4
E. Property taxes	as % of GDP														
Taxes on property	1.6	1.5	1.3	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	10	13.0
Recurrent taxes on immovable property	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.9	0.8	8	6.7
Other taxes on property	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	10	6.3
F. Implicit tax rates	%														
Consumption	18.2	18.4	17.8	17.8	17.6	17.3	17.6	17.8	18.1	18.8	18.9	19.0	19.7	11	
Labour	31.4	31.9	31.4	31.8	32.1	32.2	32.2	32.0	32.6	32.7	32.3	32.6	32.5	18	
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 NL.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 NL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Decrease of the tax rate with 0.03 percentage point in 2022 and 0.02 percentage point in 2023 and 2024 for the first bracket of the income tax	Rate decrease	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Increase of the general tax credit	Rate decrease	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Decrease of the employed person's tax credit	Rate increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Increase of employed persons tax credit in 2021, this increase was already established for the years after 2022	Rate decrease	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Decrease of the tax credit for combining work and childcare	Rate increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Increase of the old age tax credit	Rate decrease	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
The exemption for study and training costs is broadened to also include compensation for study of training cost to laid-off employees as part of a social plan.	Base increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Home owners are still allowed mortgage interest deduction, even when they make use of a payment break on their mortgage.	Neutral	Announcement: 14-04-20 Legislation: 14-04-20 In force from: 12-03-2020
Offer major shareholders the possibility to lower their taxable income if their companies experienced a decrease in revenue caused by corona.	Base decrease	Announcement: 14-04-20 Legislation: 14-04-20 In force from: 01-01-2020
Personal income tax: Unincorporated businesses/Self employment income		
Decrease of the private business ownership deduction	Rate increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
The tax exempted amount that major shareholder can borrow from their own companies is limited to EUR 500 000. Above this amount they will pay 26.9 percent PIT.	Base increase	Announcement: 18-09-2018 Legislation: 17-06-2020 In force from: 01-01-2023
Personal income tax: Savings		
Increase of the tax rate to 31% in combination with an increase of the tax free threshold to EUR 50 000 (currently EUR 30 846).	Rate increase; base decrease	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Social security contributions: Employer		
The tax exemption for costs associated with work is increased to accommodate the increasing number of teleworkers caused by corona in 2020. This is covered by limiting the exemption in later years.	Base increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
To stimulate investment of companies during the corona crisis, a temporarily new investment related tax credit is introduced for 2020 and 2021. To qualify for the tax credit the company should pay CIT or PIT and invests at least EUR 200 000 in new business assets, which are taken in productivity within six months. The tax credit is 3.9% for investments below 5 million and 1.8% for investments of 5 million and more.	New tax	Announcement: 21-10-2020 Legislation: 21-10-2020 In force from: 01-01-2021
Corporate income tax		
To limit the deductibility of liquidation losses, new restrictive conditions are introduced for the deductibility of liquidation and cessation losses for financial years starting on or after 1 January 2021.	Base increase	Announcement: 15-09-2020
From 2022, the loss relief in corporate income tax will be capped at 50% of the taxable profit, with an amount of up to EUR 1 million being still deductible. On the other hand, losses will be deductible indefinitely in time.	Neutral	Announcement: 21-10-2020 Legislation: 21-10-2020 In force from: 01-01-2021
Further limitation of interest deductibles by banks and insurance companies by raising the rate of the minimal capital rule from 8% to 9%, to cover the cost of a court ruling that changed the relevant debt definition.	Rate increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Increase the rate of the Dutch innovation box from 7% to 9%.	Rate increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021

Table NL.2: Latest tax reforms (continued)

Description of measure	Change	Date
The intended decrease of the higher CIT rate from 25% to 21.7% is reversed, in combination with increasing the higher tax bracket to EUR 245 000 in 2021 and EUR 395 000 in 2022 (currently EUR 200 000).	Rate increase; base decrease	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Further limitation of interest deductables as part of the implementation of ATAD1.	N/A	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
The introduction of the corona tax reserve measure offers companies the possibility to deduct their expected corona related loss in 2020 from their profits in 2019. The goal of this measure is to offers companies liquidity support.	N/A	Announcement: 24-04-20 Legislation: 15-12-2020 In force from: 24-04-20
Other corporate taxes		
Incidental increase of the two banking tax rates to cover the cost of a court ruling changing the debt definition of the minimal capital rule.	Rate increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Value-added tax		
The VAT on outsourcing medical personal and medical supplies was waved, while the VAT rate for face masks and Covid tests and vaccines was lowered.	Rate decrease	Announcement: 12-03-2020 Legislation: 12-03-2020 In force from: 12-03-2020
From 2021 the VAT exemption on imported goods below EUR 22 from a non-Eucountry to an EU-country is abolished.	Base increase	Announcement: 14-07-2020 Legislation: 14-07-2020 In force from: 01-01-2021
Environmentally-related taxes		
Introduction of more strict CO2 requirements for motor vehicles and an increased tax rate.	Rate increase	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Transaction taxes (movable and immovable property)		
A decrease of 0.036% of the property tax rate for social housing corporations.	Rate decrease	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Introducing an exemption for first time home buyers under 35 in the transfer tax, while restricting the lower rate of 2% by introducing a main residence criterium and increasing the non-residential real estate rate from 7% to 8%.	N/A	Announcement: 15-09-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Other taxes		
Employers can request a special tax deferral for most taxes for the year 2020 to support liquidity. Because the deferred tax will be paid later in time, the overall budgetary effect is 0.	N/A	Announcement: 12-03-2020 Legislation: 12-03-2020 In force from: 12-03-2020
Tax and recovery interest rate is lowered.	Rate decrease	Announcement: 12-03-2020 Legislation: 12-03-2020 In force from: 01-01-2020
As part of the pension agreement some fiscal changes are made in the second and third pension pillar. From 1 january 2022 it is possible to pay-out an incidentel deposit of 10 percent from your pernsion savings. From 1 january 2021 the rules around early retirement and fiscal friendly pension savings are changed.	N/A	Announcement: 03-09-2020 Legislation: 03-09-2020 In force from: 01-01-2022

Austria

Table AT.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	13.9	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	14.0	14.1	14	56.0
VAT	7.4	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.6	7.7	7.6	7.6	15	30.4
Taxes and duties on imports excluding VAT	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	24	0.5
Taxes on products, except VAT and import duties	3.4	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	3.1	3.0	19	12.1
Other taxes on production	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.3	4	12.9
Direct taxes	13.3	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	13.6	13.7	9	54.4
Personal income taxes	9.7	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	9.7	9.8	6	39.0
Corporate income taxes	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	13	11.0
Other	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	8	4.5
Social contributions	13.5	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	14.7	14.9	6	59.0
Employers'	6.4	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	6.9	7.0	10	27.8
Households'	7.2	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.8	7.8	7.9	7	31.3
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	40.7	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	41.8	41.9	42.3	42.6	5	169.4
B. Structure by level of government															
	as % of total taxation														
Central government	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.2	66.0	65.8	65.2	65.1	12	110.2
State government ⁽²⁾	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	1.9		3.3
Local government	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	18	5.4
Social security funds	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	29.2	29.4	17	49.8
EU institutions	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	21	0.7
C. Structure by economic function															
	as % of GDP														
Consumption	11.3	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.6	11.4	11.4	18	45.2
Labour	22.3	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.3	23.2	23.5	23.7	2	94.2
of which on income from employment	19.9	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.7	20.9	21.2	3	84.1
Paid by employers	8.8	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.5	9.5	9.6	6	38.0
Paid by employees	11.1	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.2	11.2	11.5	11.6	6	46.1
Paid by non-employed	2.4	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.5	8	10.1
Capital	7.1	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.0	7.2	7.5	7.5	12	30.0
Income of corporations	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	13	11.0
Income of households	1.1	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	0.8	0.8	10	3.2
Income of self-employed	2.4	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	3	11.4
Stock of capital	1.0	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.2	1.1	1.1	1.1	21	4.4

Table AT.1: Tax Revenue (continued)

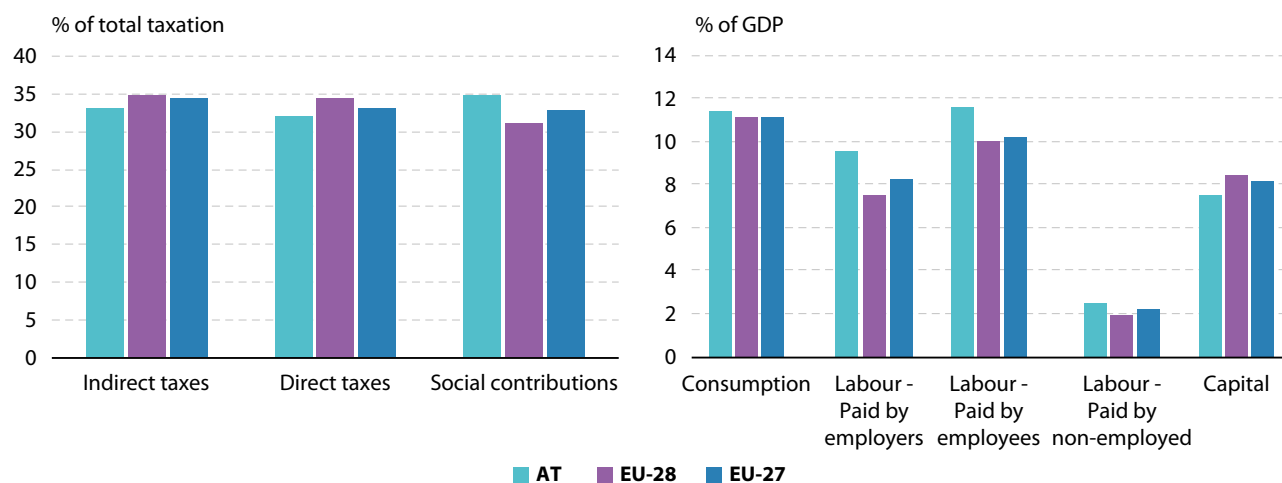
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.3	18	9.1
Energy	1.6	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	25	5.6
of which transport fuel taxes	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	20	
Transport	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	5	3.4
Pollution and resources	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.02	19	0.1
E. Property taxes	as % of GDP														
Taxes on property	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	21	3.1
Recurrent taxes on immovable property	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	25	0.7
Other taxes on property	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	15	2.3
F. Implicit tax rates	%														
Consumption	18.2	18.2	18.1	18.0	18.0	18.1	17.9	17.9	18.1	18.1	18.2	18.1	18.1	16	
Labour	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.7	43.0	41.4	41.3	41.5	41.5	2	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1		0.3
Tax expenditure component	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.2
Transfer component	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0		0.1
Total tax revenue adjusted for payable tax credits	40.5	41.4	41.0	41.0	41.1	41.8	42.6	42.7	43.1	41.8	41.9	42.3	42.6		169.2

(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 AT.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 AT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Decrease of entry tax rate valid from a taxable income of 11.000 to 18.000 EUR from 25 to 20% (measure also includes increase of max. SSC reimbursement by 100 EUR, improvement of taxation of holiday/Christmas-bonuses and the extension of the highest marginal tax rate until 2025)	Rate decrease	Legislation: 24-07-2020 In force from: 01-01-2020
Increase of the threshold up to which nutrition vouchers provided by the employer are tax free from EUR 1.1 to EUR 2 and from EUR 4.4 to EUR 8 (the latter for restaurant-vouchers) respectively.	Base decrease	In force from: 01-07-2020
Bonus payments for employees especially burdened during the covid-19-crisis may receive bonuses from their employers up to a maximum of EUR 3 000 tax free.	Base decrease	In force from: 01-01-2020
Personal income tax: Unincorporated businesses/Self employment income		
Introduction of option of declining balance depreciation (30%) as well as an accelerated depreciation for buildings.	N/A	Legislation: 24-07-2020 In force from: 01-07-2020
Introduction of option of loss carry back.	N/A	Legislation: 24-07-2020 In force from: 21-09-2020
Corporate income tax		
Introduction of option of declining balance depreciation (30%) as well as an accelerated depreciation for buildings.	N/A	Legislation: 24-07-2020 In force from: 01-07-2020
Introduction of option of loss carry back.	N/A	Legislation: 24-07-2020 In force from: 21-09-2020
Value-added tax		
Reduction of tax rate on food and beverages consumed in restaurants, on accommodation services, on cultural services and certain publications to 5% for the second half of 2020.	Rate decrease	In force from: 01-07-2020
Environmentally-related taxes		
Increase of flight ticket tax	Rate increase	Legislation: 24-07-2020 In force from: 01-09-2020
Other taxes		
Type of tax: Measure potentially affects all types of taxes. Measure: Eased and extended access to tax debt deferrals. Revenue impact: Deferral of collection of revenue to later periods; initial loss of revenue in year one is compensated in later years (apart from losses stemming from bankruptcies)	N/A	Legislation: 24-07-2020 In force from: 01-10-2020

Poland

Table PL.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	14.6	14.7	13.1	13.9	13.9	13.2	13.0	13.1	13.1	13.6	14.0	14.2	14.0	15	74.7
VAT	8.2	7.9	7.3	7.6	7.8	7.2	7.1	7.2	7.0	7.2	7.8	8.1	8.0	13	42.4
Taxes and duties on imports excluding VAT	0.4	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	10	2.1
Taxes on products, except VAT and import duties	4.4	4.9	4.0	4.5	4.3	4.1	4.0	3.8	3.8	4.0	4.0	4.0	3.8	13	20.2
Other taxes on production	1.4	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.7	1.8	1.7	1.7	1.9	11	9.9
Direct taxes	8.3	8.4	7.2	6.7	6.7	7.0	6.8	6.8	6.9	7.1	7.3	7.8	8.0	19	42.3
Personal income taxes	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	5.0	5.3	5.3	20	28.3
Corporate income taxes	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	18	11.8
Other	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	20	2.2
Social contributions	11.8	11.2	11.1	10.8	11.1	12.0	12.3	12.2	12.4	12.7	12.8	13.1	13.2	10	70.3
Employers'	4.6	4.4	4.4	4.5	4.4	4.8	4.8	4.9	4.9	4.9	5.1	5.1	5.1	20	27.3
Households'	7.2	6.8	6.6	6.3	6.7	7.2	7.5	7.3	7.5	7.7	7.7	8.0	8.1	6	43.0
Less: capital transfers ⁽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		
Total	34.6	34.3	31.4	31.3	31.8	32.2	32.1	32.1	32.4	33.4	34.1	35.1	35.2	17	187.3
B. Structure by level of government															
	as % of total taxation														
Central government	52.2	53.3	51.2	52.6	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	21	92.3
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	13.3	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	7	23.6
Social security funds	34.1	32.7	35.3	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	7	70.3
EU institutions	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	12	1.0
C. Structure by economic function															
	as % of GDP														
Consumption	13.0	13.1	11.6	12.4	12.4	11.7	11.5	11.5	11.4	11.8	12.2	12.5	12.3	12	65.6
Labour	12.3	12.3	11.9	11.8	12.1	12.6	13.1	13.1	13.2	13.5	13.8	14.1	14.2	21	75.8
of which on income from employment	11.5	11.5	11.1	11.1	11.3	11.8	12.2	12.3	12.4	12.7	13.0	13.3	13.4	22	71.4
Paid by employers	4.8	4.7	4.7	4.8	4.7	5.1	5.1	5.1	5.1	5.2	5.3	5.3	5.4	20	28.7
Paid by employees	6.7	6.8	6.4	6.3	6.6	6.7	7.2	7.2	7.3	7.5	7.7	8.0	8.0	19	42.7
Paid by non-employed	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	19	4.4
Capital	9.3	8.8	7.9	7.1	7.3	7.9	7.5	7.4	7.8	8.1	8.1	8.5	8.6	6	45.9
Income of corporations	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	19	11.8
Income of households	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	22	1.4
Income of self-employed	4.4	4.1	3.7	3.3	3.4	3.8	3.6	3.6	3.8	4.0	3.9	4.2	4.3	1	22.8
Stock of capital	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.9	2.0	2.0	1.9	1.9	9	9.9

Table PL.1: Tax Revenue (continued)

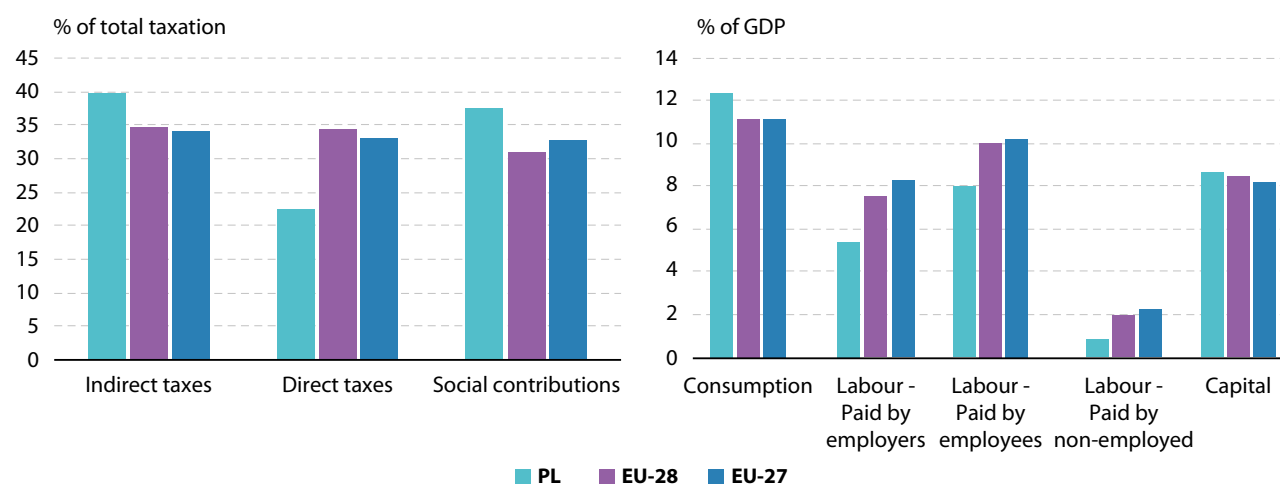
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.7	2.8	2.7	2.7	2.6	2.6	2.4	2.6	2.6	2.7	2.7	2.7	2.6	11	14.1
Energy	2.3	2.3	2.2	2.3	2.2	2.2	2.1	2.2	2.3	2.3	2.3	2.4	2.3	8	12.3
of which transport fuel taxes	2.0	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.1	2.0	2.0	1.9	4	
Transport	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	1.2
Pollution and resources	0.20	0.22	0.23	0.22	0.21	0.18	0.09	0.15	0.17	0.14	0.12	0.11	0.11	9	0.6
E. Property taxes	as % of GDP														
Taxes on property	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	9	9.0
Recurrent taxes on immovable property	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	7	5.9
Other taxes on property	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	16	3.1
F. Implicit tax rates	%														
Consumption	18.6	18.3	16.4	17.4	17.7	16.6	16.4	16.7	16.9	17.5	18.2	18.7	18.6	14	
Labour	31.1	29.6	29.3	29.1	30.3	31.5	32.5	32.4	33.1	33.0	33.5	33.6	33.7	15	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	34.6	34.3	31.4	31.3	31.8	32.2	32.1	32.1	32.4	33.4	34.1	35.1	35.2		187.3

(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 PL.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 PL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Tax deduction for incomes earned in a tax year outside the territory of the Republic of Poland (so-called tax abolition relief) has been limited. The amount reducing a tax is equal to PLN 1 360 – for a tax calculation base not exceeding the amount of PLN 8 000.	Neutral	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01
Personal income tax: Unincorporated businesses/Self employment income		
Postponement of deadlines for tax remitters (employing enterprises) for transferring the tax advance payments and lump-sum income tax	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Accounting early 2020 losses as deductible from the 2019 PIT payment. Enabling PIT taxpayers, whose businesses suffered negative economic consequences of COVID-19, to deduct losses incurred in 2020 from operating income earned in 2019.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Postponement of the deadline to pay tax on revenues from immovable properties. PIT Taxpayers who meet certain conditions were able to benefit from postponing the deadline for payment of tax on income from immovable properties (i.e. the minimum tax on commercial real estate) in March-May 2020 to July 2020.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
PIT taxpayers could submit their annual tax returns and pay tax due for 2019 after the standard deadline (30 April). They faced no negative consequences if they filed their tax returns and paid tax until 31 May.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Excluding the application of regulations in income taxes regarding the so-called bad debts. The provisions on bad debts in PIT, under certain conditions, were not applied to advance payments of debtors, who should take into account unpaid liabilities when calculating income tax advances. As a result the debtors were not have higher burdens and the creditors were benefit from the relief as it does today.	Base decrease	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Option to opt out of simplified advances in 2020 and to calculate monthly advances on current income. "Small taxpayers" of PIT were able to opt out of simplified advances. Taxpayers who opt out of simplified advances for the period March-December 2020 could calculate monthly advances on current income on general terms (they could pay lower advances, which could improve their liquidity).	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Prolongation of the deadline for (1) transfer pricing report (TPR) for the selected group of related entities (2) filing a statement on preparation of transfer pricing documentation and applying prices compliant with the arm's length principle and (3) attaching a masterfile to the local transfer pricing documentation - for the selected group of related entities.	Neutral	Announcement: 2020-06-23 Legislation: 2020-06-19 In force from: 2020-06-24
Introducing the possibility for PIT taxpayers of deduction from the tax base (when calculating the tax or tax advances) the amounts of donations (in cash or in kind, including portable computers) made from January 1, 2020, through the end of the month in which an epidemic state declared due to COVID-19 is revoked, for purposes related to countering COVID-19, to entities designated.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
During 2020, PIT taxpayers were allowed to take into account the preferential tax rate of 5% on eligible income from IP (IP Box) used to counteract COVID-19 when calculating advances on income tax. This rule applies until the month in which the state of the epidemic declared for COVID-19 is cancelled.	Neutral	Announcement: 2020-03-31 Legislation: 2020-03-31 In force from: 2020-03-31
The revenue from remission of a support loan shall not constitute revenue under the regulations of personal income tax.	Neutral	Announcement: 2020 Legislation: 2020-04-16 In force from: 2020-04-16
The catalogue of liberal professions that can choose a flat-rate taxation form has been expanded and the lump-sum tax rate for liberal professions revenues was reduced from 20% to 17%. Also the lump-sum tax rate for revenues earned, inter alia, from rendering the following services: car rent, hotels, agency in wholesale trade, was reduced from 17% to 15%. The lump-sum tax rates 8.5% and 12.5% can be used for revenues from lease, sublease, tenancy, subtenancy and other contracts of a similar character, earned in the scope of economic activity. Also the lump-sum tax rates 8.5% and 12.5% can be used for revenues earned from services for the purposes of the research and development activity, if the amount of revenues exceeding PLN 100 000.	Rate decrease	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01
Limit for choosing lump-sum taxation has been raised to EUR 2 000 000. Now the lump-sum taxation may be chosen by a taxpayer who in the previous year obtained revenue from economic activity at the amount not exceeding EUR 2 000 000, or when - in the case of partnership - the revenue raised by all the partners from such an activity did not exceed EUR 2 000 000.	Neutral	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01
The deductibility of the cost of manufacture or purchase price of property or rights that are the subject of donations made between January 1, 2020 and the end of the month in which the state of epidemic declared due to COVID-19 is revoked, to entities and for purposes referred to in the regulations, to the extent that the cost of manufacture or purchase price was not deductible, including through depreciation deductions.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Building revenues exemption - taxable building revenues determined for the period: 1. from March 1, 2020 to December 31, 2020, 2. from January 1, 2021 through the end of the month in which the epidemic state declared due to COVID-19 is revoked.	Neutral	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01
Possibility of applying R&D relief during the tax year. It is necessary to conduct R&D activities during the tax year, within the meaning of the PIT Act, the purpose of which is to develop products necessary to counteract COVID-19. In the case of R&D relief, it is necessary to identify eligible tax costs in accordance with the catalogue of eligible costs. This provision is in force until the end of the fiscal year in which the COVID-19 epidemic was cancelled included in the PIT Acts, and then reduce the advance on income tax by the sum of these costs. This provision is in force until the end of the fiscal year in which the COVID-19 epidemic was cancelled.	Neutral	Announcement: 2020-03-31 Legislation: 2020-03-31 In force from: 2020-03-31
Social security contributions: Employee		
Additional care benefit for parents who had to look after children of up to 8 years of age (or older if with disabilities), in case of closure of nurseries, kindergartens, schools or other educational facility.	N/A	Announcement: 2020-2021 Legislation: 23-12-2020, 15-01-2021, 29-01-2021 In force from: 2020-12-28
SECTOR SHIELD 6.0: Exemption from payment of SSC (100%) for civil-law contractors from certain sectors from January to April 2021	Rate decrease	Announcement: 2020 Legislation: 2020-12-09 In force from: 2020-12-16
Additional care benefit for parents who had to look after children of up to 8 years of age (or older if with disabilities), in case of closure of nurseries, kindergartens, schools or other educational facility.	N/A	Announcement: 2020 Legislation: 2020-03-02 In force from: 12-03-2020 26-03-2020 01-09-2020 09-11-2020
Social security contributions: Employer		
3-month exemption from payment of SSC (100%) for employers with 1-9 employees and reduction of SSC (50%) for employers with 10-49 employees, from March to May 2020	Rate decrease	Announcement: 2020 Legislation: 2020-03-02 In force from: 2020-03-08
SECTOR SHIELD 5.0: Exemption from payment of SSC (100%) for entrepreneurs from sectors connected with tourism from July to September 2020	Rate decrease	Announcement: 2020 Legislation: 2020-09-17 In force from: 2020-10-15
SECTOR SHIELD 6.0: Exemption from payment of SSC (100%) for entrepreneurs from certain sectors from July to September 2020	Rate decrease	Announcement: 2020 Legislation: 2020-12-09 In force from: 2020-12-30
SECTOR SHIELD 6.0: Exemption from payment of SSC (100%) for entrepreneurs from certain branches for September 2020	Rate decrease	Announcement: 2020 Legislation: 2020-12-09 In force from: 2020-12-30
Social security contributions: Self-employed		
3-month exemption from payment of SSC (100%) for self-employed, from March to May 2020	Rate decrease	Announcement: 2020 Legislation: 2020-03-02 In force from: 2020-03-08
Corporate income tax		
Implementation of the Council Directive (EU) 2017/952 of 29 May 2017 amending Directive (EU) 2016/1164 as regards disparities in the qualification of hybrid structures involving third countries. Provisions to prevent mismatches in the qualification of hybrid structures involving third countries, including on permanent establishments, hybrid transfers, importing mismatches and qualification mismatches related to dual tax residence.	Neutral	Announcement: 2020 Legislation: 2020-05-28 In force from: 2021-01-01
Prolongation of the deadline for (1) transfer pricing report (TPR) for the selected group of related entities (2) filing a statement on preparation of transfer pricing documentation and applying prices compliant with the arm's length principle and (3) attaching a masterfile to the local transfer pricing documentation - for the selected group of related entities.	Neutral	Announcement: 2020-06-23 Legislation: 2020-06-19 In force from: 2020-06-24
Postponement of: • the deadline expiring in the period from March 31, 2020 to May 31, 2020 for legal persons, organizational units without legal personality and natural persons conducting business activity, to prepare and send information referred to in art. 82 § 1 item 2 of the Tax Ordinance Act (ORD-U), up to the fifth month after the end of the tax year for which they are drawn up; • the deadline for sending by legal persons, organizational units without legal personality and natural persons who are entrepreneurs whose tax year ended in the period from December 31, 2019 to January 31, 2020, the information referred to in art. 26 section 3 point 2 of the CIT Act (IFT-2R), by the end of the fifth month of the year following the tax year in which the payments listed in art. 26 section 1 of this Act.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Excluding the application of regulations in income taxes regarding the so-called bad debts The provisions on bad debts in CIT, under certain conditions, will not be applied to advance payments of debtors, who should take into account unpaid liabilities when calculating income tax advances. Thanks to this, the debtor will not have higher burdens and the creditor will benefit from the relief as it does today.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
One-off depreciation - taxpayers that in 2020 purchased fixed assets which then will be used for the production of goods related to counteracting COVID-19 (i.e. protective masks, respirators, disinfectants, medical protective clothing, shoe protectors, gloves, glasses, goggles, hand hygiene products) are able to include such costs in tax deductible costs as a one-off depreciation write-off.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Option to opt out of simplified advances in 2020 and to calculate monthly advances on current income. "Small taxpayers" of CIT are able to opt out of simplified advances. Taxpayers who opt out of simplified advances for the period March-December 2020 calculate monthly advances on current income on general terms (paying lower advances improves their liquidity).	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Postponed deadlines for annual CIT tax returns 1. The postponement of the deadline for filing the annual CIT tax return and tax payment for the taxpayers whose tax year ends between December 1, 2019 and January 31, 2020. The deadline for such taxpayers was postponed to May 31. 2. The postponement of the deadline for filing the annual CIT tax return and tax payment for taxpayers which tax year ends between December 1, 2019 and March 31, 2020 for non-governmental organizations and taxpayers achieving only tax-exempt income, as well as taxpayers operating in the public benefit sphere, if their revenues from this activity constitute at least 80% of all revenues. The deadline for such taxpayers was postponed to July 31.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Introduction of an alternative and optional method of taxation in the corporate income tax - lump sum on the income of capital companies. The new taxation system links taxable income with the categories of balance sheet law and consists in changing the moment when the tax obligation arises, i.e. taxation of the profit is deferred until it is paid out from the company. In order to be able to use the new form of taxation the taxpayers must meet the conditions specified in the CIT Act. The new tax solution may be used by taxpayers operating in the form of a limited liability company or joint stock company, achieving revenues in the amount below PLN 100 000 000, of which less than 50% is passive. Moreover, taxpayers must employ at least 3 people and only natural persons may be shareholders of the company. The lump sum is elected for the period of the following four tax years and may be automatically extended for further four-year periods.	New tax	Announcement: 2019 Legislation: 2020-11-28 In force from: 2021-01-01
Possibility of applying R&D relief during the tax year. It is necessary to conduct R&D activities during the tax year, within the meaning of the CIT Act, the purpose of which is to develop products necessary to counteract COVID-19. In the case of R&D relief. It is necessary to identify eligible tax costs in accordance with the catalogue of eligible costs included in the CIT Act, and then reduce the advance on income tax by the sum of these costs. This provision is in force until the end of the fiscal year in which the COVID-19 epidemic was cancelled.	Neutral	Announcement: 2020-03-31 Legislation: 2020-03-31 In force from: 2020-03-31
During 2020, CIT taxpayers were allowed to take into account the preferential tax rate of 5% on eligible income from IP (IP Box) used to counteract COVID-19 when calculating advances on income tax. This rule applies until the month in which the state of the epidemic declared for COVID-19 is cancelled.	Neutral	Announcement: 2020-03-31 Legislation: 2020-03-31 In force from: 2020-03-31
Introduction of an obligation to inform about the implemented tax strategy. This obligation applies to taxpayers whose revenues in the preceding year exceeded the PLN equivalent of EUR 50 million, as well as to taxpayers operating in the form of a tax capital group, regardless of the amount of revenues generated by such group.	N/A	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01
Introduction of a new tax solution - a special fund for investment purposes. In an economic sense, this solution enables faster settlement of the depreciation of fixed assets in tax costs, taking into account the current ("classic") taxation rules, i.e. the allowances and preferences provided for in the CIT Act. The taxpayer, already at the time of making a write-off for a separate investment fund, includes the amount of this write-off entirely as tax deductible costs. In practice, it means a much faster settlement of the investment in tax costs. The condition is that the funds accumulated in the tax year on this special fund should be spent on investment purposes within the statutory period. The new tax solution may be used by taxpayers operating in the form of a limited liability company or joint stock company, achieving revenues in the amount below PLN 100 000 000, of which less than 50% is passive. Moreover, taxpayers must employ at least 3 people and only natural persons may be shareholders of the company.	Base decrease	Announcement: 2019 Legislation: 2020-11-28 In force from: 2021-01-01
Inclusion of limited partnerships - granting to limited partnership, which has its registered office or management board in Poland, the status of an income tax taxpayer. Exemption from tax of the income of a limited partner on account of participation in the profit distributed by the limited partnership	Neutral	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
Enabling CIT taxpayers, whose businesses suffered negative economic consequences of COVID-19, to deduct losses incurred in 2020 from income earned in 2019.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Introducing the possibility for CIT taxpayers of deduction from the tax base (when calculating the tax or tax advances) the amounts of donations (in cash or in kind, including portable computers) made from January 1, 2020, through the end of the month in which an epidemic state declared due to COVID-19 is revoked, for purposes related to countering COVID-19, to designated entities.	Base decrease	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
The deductibility of the cost of manufacture or purchase price of property or rights that are the subject of donations made between January 1, 2020 and the end of the month in which the state of epidemic declared due to COVID-19 is revoked, to entities and for purposes referred to in the regulations, to the extent that the cost of manufacture or purchase price was not deductible, including through depreciation deductions.	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Building revenues exemption - taxable building revenues determined for the period: 1. from March 1, 2020 to December 31, 2020, 2. from January 1, 2021 through the end of the month in which the epidemic state declared due to COVID-19 is revoked.	Neutral	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01
Increase of the limit of income entitling the taxpayer to apply the 9% tax rate from EUR 1 200 000 to EUR 2 000 000.	Base decrease	Announcement: 2020 Legislation: 2020-11-28 In force from: 2021-01-01
Other corporate taxes		
1) Extension of the validity of certificates of residence which would expire during the COVID-19 epidemic, 2) the possibility of confirming the tax residency by a copy of the certificate of residence, 3) the possibility of submitting a statement that the data contained in the certificate of residence covering 2019 (possessed by the payer) is up-to-date.	Neutral	Announcement: 2020 Legislation: 2020-06-19 In force from: 2020-06-24
Value-added tax		
Temporary introduction of 0% VAT rate for donations of certain goods related to healthcare (including medicinal and pharmaceutical products, disinfectants, diagnostic tests, certain personal protective equipment - face masks, gloves, protective clothing) to the hospitals dedicated to treat patients infected with SARS-CoV-2 and The Material Reserves Agency (from 1 February 2020) and from 25 April 2020 also to other health care institutions (including sanitary transport) and social care institutions affected by epidemic (i.e.. nursing homes, shelters for homeless) - until the epidemic state in Poland is cancelled	Rate decrease; base decrease	Announcement: 2020-03-25 Legislation: 2020-03-25 In force from: 2020-03-25
Introduction of the optional National System of e-Invoicing (KSeF). Taxpayers will be able to issue electronic invoices and submit them in a standardized format to the KSeF. Under the optional model the recipient will have to express their acceptance for receiving a standardized e-invoice. Businesses will have access to the specific tools offered by the Ministry of Finance enabling issuing the e-invoices and submitting them to the KSeF free of charge. The standardization and automated book-keeping will reduce administrative burden and costs for businesses. Taxpayers using KSeF will benefit from faster VAT refunds and transfer of funds from the VAT account to the bank (business) account. It is envisaged that the optional KSeF will prepare the ground for smooth implementation of the mandatory KSeF upon EU derogation decision (taxpayers will have the opportunity to get acquainted with the obligatory e-invoicing).	Neutral	Announcement: 2020 In force from: 2021-10-01
Maintain the current level of VAT rates	Neutral	Announcement: October 2020 Legislation: 2020-10-07 In force from: 2020-10-09
Temporary introduction of 0% VAT rate for supply, intra-community acquisition and import of COVID-19 vaccines being pharmaceutical products and tests for SARS-CoV-2 and the COVID-19 being in vitro diagnostic medical devices, meeting the conditions specified in the regulation - from 23 December 2020 until 31 December 2022 (implementation of the optional EU Directive).	Rate decrease; base decrease	Announcement: December 2020 Legislation: 2020-12-18 In force from: 2020-12-23
Temporary introduction of 0% VAT rate for donations of computer equipment such as laptops and tablets to educational institutions, certain social care institutions and universities or to educational, charitable or humanitarian organisations which transferred them free of charge to above mentioned institutions - from 22 April until 30 June 2020 and from 1 September 2020 until the epidemic state in Poland is cancelled	Rate decrease; base decrease	Announcement: April 2020 Legislation: 20-04-2020 In force from: 22-04-2020
A rate of 0% to supply of imported pharmaceutical products (financed with funds from public collection organized by public benefit organizations) intended to conduct therapies that were originally expected to be carried out abroad - which has become impossible due to the travel restrictions during COVID-19 epidemic	Rate decrease; base decrease	Announcement: 2020-04-24 Legislation: 2020-04-24 In force from: 2020-04-25

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
8% rate for disinfectants - From 1 March 2020 until 30 June 2020	Rate decrease; base decrease	Announcement: 2020-04-24 Legislation: 2020-04-24 In force from: 2020-04-25
Other excise duties		
Temporary tax waiver with regard to excise tax on novel tobacco products and liquid for electronic cigarettes applied from 1 July until 30 September 2020. Excise tax on liquid for electronic cigarettes and novel tobacco products has been imposed on 1 February 2018; however, until 30 June 2020 zero excise tax on these good applied. As of 1 July 2020 novel tobacco products and liquid for electronic cigarettes are taxed with the effective tax rates. See line 41 for details on excise tax on novel tobacco products and liquids used in electronic cigarettes.	N/A	Announcement: 2020-06-28 Legislation: 2020-06-30 In force from: 2020-07-01
Other taxes		
Postponing the entry into force of the Act on retail sales tax	Neutral	Announcement: 2020 Legislation: 2020-03-31 In force from: 2020-03-31
Postponement of the deadline for submitting national (domestic) MDR information to the Head of the National Revenue Administration. The deadlines do not start or are suspended from March 31, 2020 until 30 days after the end of the epidemic threat and state of the epidemic announced in connection with Covid-19	N/A	Announcement: 2020 Legislation: 2020-05-28 In force from: 2020-07-01

Portugal

Table PT.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	14.5	14.1	12.6	13.3	13.9	13.9	13.8	14.3	14.7	14.9	15.0	15.3	15.2	8	32.4
VAT	8.2	8.1	6.8	7.5	8.1	8.3	8.0	8.5	8.6	8.5	8.6	8.7	8.8	9	18.8
Taxes and duties on imports excluding VAT	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.7	8	1.4
Taxes on products, except VAT and import duties	5.0	4.7	4.6	4.1	4.0	3.8	3.8	3.8	3.9	4.3	4.5	4.3	4.2	12	9.0
Other taxes on production	0.9	1.0	1.0	0.9	1.1	1.1	1.4	1.5	1.5	1.6	1.4	1.6	1.5	13	3.2
Direct taxes	9.2	9.3	8.6	8.5	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.8	15	20.9
Personal income taxes	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.4	6.5	6.4	16	13.6
Corporate income taxes	3.5	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	7	6.7
Other	0.4	0.4	0.4	0.3	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	24	0.6
Social contributions	8.2	8.4	8.6	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	21	20.5
Employers'	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	14	12.4
Households'	3.6	3.8	3.8	3.7	3.8	3.7	3.8	3.9	3.9	3.9	3.9	3.7	3.8	18	8.2
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	31.9	31.7	29.8	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.7	34.6	19	73.8
B. Structure by level of government	as % of total taxation														
Central government	68.8	68.1	65.8	66.7	67.4	66.5	68.0	67.8	67.7	67.3	67.2	66.8	65.8	11	48.5
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	7.0	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	7.2	7.2	13	5.3
Social security funds	23.8	24.5	26.8	26.3	25.8	26.5	24.8	24.7	24.7	24.9	25.2	25.4	26.5	21	19.6
EU institutions	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	15	0.4
C. Structure by economic function	as % of GDP														
Consumption	12.3	12.0	10.6	11.4	11.9	12.0	11.7	12.2	12.4	12.5	12.7	12.8	12.8	11	27.3
Labour	12.2	12.4	12.7	12.6	13.3	12.7	14.7	14.9	14.8	14.5	14.4	14.6	14.8	20	31.6
of which on income from employment	11.4	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.9	12.8	13.1	13.3	23	28.4
Paid by employers	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	15	12.4
Paid by employees	6.8	6.9	7.1	6.7	7.0	6.5	7.8	7.9	7.9	7.7	7.6	7.5	7.5	21	16.0
Paid by non-employed	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	12	3.3
Capital	7.3	7.4	6.4	6.4	7.0	7.0	7.6	7.2	7.2	7.0	7.0	7.2	7.0	14	14.9
Income of corporations	3.5	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	8	6.7
Income of households	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	16	1.2
Income of self-employed	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	20	1.3
Stock of capital	2.5	2.4	2.3	2.2	2.3	2.4	2.5	2.5	2.6	2.7	2.6	2.7	2.7	8	5.7

Table PT.1: Tax Revenue (continued)

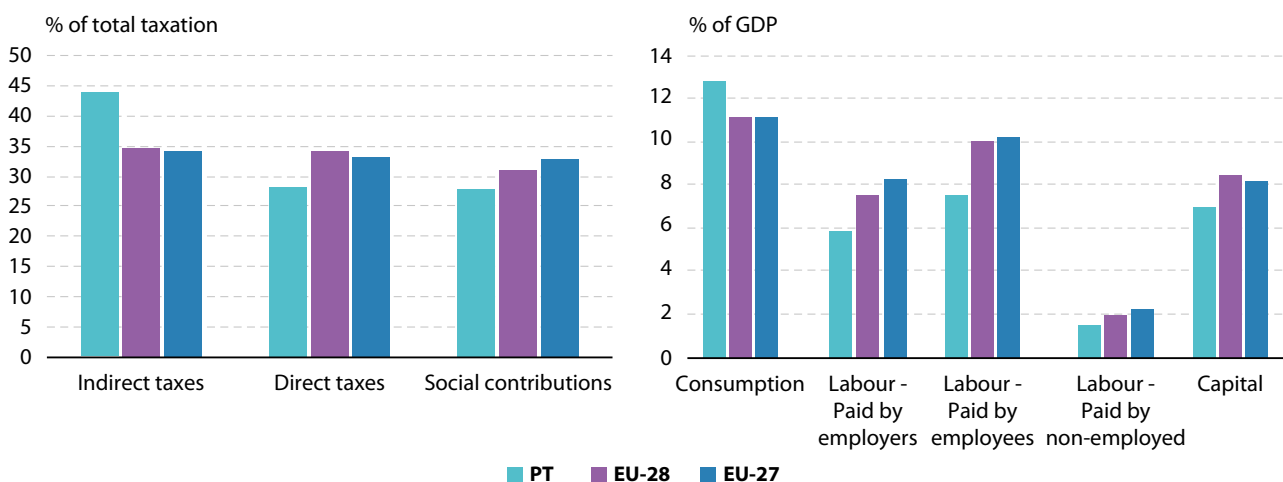
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.6	2.5	15	5.4
Energy	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.8	17	3.9
of which transport fuel taxes	1.8	1.7	1.7	1.6	1.5	1.5	1.4	1.4	1.5	1.6	1.6	1.6	1.5	10	
Transport	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	8	1.4
Pollution and resources	0.01	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	18	0.1
E. Property taxes	as % of GDP														
Taxes on property	2.0	1.9	1.8	1.7	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	8	4.7
Recurrent taxes on immovable property	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	10	1.7
Other taxes on property	1.5	1.3	1.2	1.1	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	4	3.0
F. Implicit tax rates	%														
Consumption	16.5	15.7	14.1	15.0	15.6	15.6	15.4	15.7	16.1	16.3	16.5	16.7	16.7	23	
Labour	24.6	24.7	24.8	24.5	26.1	25.8	28.8	29.5	29.8	29.5	29.2	29.3	29.6	24	
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 PT.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 PT.2: Latest tax reforms

Description of measure	Change	Date
Corporate income tax		
Introduction in the Portuguese CIT code of the definitions of hybrid mismatches (situations giving rise to deduction without inclusion or double deduction), double deduction, deduction without inclusion, associated enterprise and hybrid entity. Provisions regarding disallowed tax deductions resulting from hybrid mismatches, reverse hybrid mismatches and tax residency mismatches were also introduced.	Base increase	Legislation: 06-07-2020 In force from: 07-07-2020
Introduction of changes to the concept of permanent establishment, namely: - Consider the existence of a stable establishment when the facilities, platforms or ships used in the exploration of natural resources in Portugal last longer than 90 days, when currently a minimum period of 6 months is required; - Consider the existence of a stable establishment when there is provision of services in Portuguese territory for more than 183 days over a period of 12 months (at present there is no similar standard); - Extension of the concept of dependent agent which results in the existence of a permanent establishment, including when the agent maintains a deposit of goods in Portugal for delivery on behalf of a foreign company; - Exclusion of facilities or warehouses maintained to deliver goods under the concept of auxiliary or preparatory activities; - Introduction of an anti-abuse rule that aims to combat the fragmentation of activities carried out in Portuguese territory that could be seen as auxiliary or preparatory in isolation, but which, jointly, would not be seen, in particular, when these activities are developed by closely related companies.	Base increase	Legislation: 31-12-2020 In force from: 01-01-2021
Cooperatives, micro companies and SMEs can waive the obligation to make advance payments in 2021.	Neutral	Legislation: 31-12-2020 In force from: 01-01-2021
Cooperatives, micro companies and SMEs can request the full refund of the amount of the special advance payment not yet offset.	Neutral	Legislation: 31-12-2020 In force from: 01-01-2021
Autonomous taxation – Introduction of a transitional provision applicable to cooperatives, as well as micro, small and medium sized companies in 2020 and 2021. Under this provision, the aggravated autonomous taxation (10%) is not applicable in the following circumstances: (i) The taxpayer obtained taxable profits in one of the previous three tax years, having complied timely with the filing of the CIT return and the Annual Statement (IES) concerning the two previous tax years; or (ii) The activity started in 2020 or 2021, or those years correspond to the first or second year of activity.	Neutral	Legislation: 31-12-2020 In force from: 01-01-2021
Value-added tax		
Reduced rate of 13% to the supply of electricity in power contracts not exceeding 6.90 kVA, until 100 kWh during a period of 30 days (or, when acquired by large families, 150 kWh during a period of 30 days)	Rate decrease	Legislation: 24-09-2020 In force from: 01-12-2020
New rules on e-commerce	Base increase	Legislation: 24-08-2020 In force from: 01-07-2021
Simplification measures in the intra-community trade	Neutral	In force from: 01-01-2020
Environmentally-related taxes		
Introduction of a EUR 2 fee, per passenger, for air and water travel	Rate increase	Legislation: 31-12-2020 In force from: 01-01-2021
Other excise duties		
50% tax reduction for alcoholic drinks produced in Azores and Madeira and consumed in Continental Portugal	Rate decrease	Legislation: 31-12-2020 In force from: 01-01-2021
Transaction taxes (movable and immovable property)		
Real estate transfer tax (IMT): uniformization of rules between different types of companies	Base increase	Legislation: 31-12-2020 In force from: 01-01-2021
Motor vehicles imported from the EU have a new table for tax reductions relative to the environmental component.	Rate decrease	Legislation: 31-12-2020 In force from: 01-01-2021

Romania

Table RO.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	12.2	11.4	10.3	11.9	13.2	13.3	12.8	12.8	13.4	11.4	10.4	10.5	10.7	26	23.8
VAT	7.9	7.5	6.3	7.6	8.7	8.3	8.1	7.6	8.1	6.4	6.2	6.3	6.2	25	13.8
Taxes and duties on imports excluding VAT	0.2	0.2	0.1	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	0.3	0.2	14	0.5
Taxes on products, except VAT and import duties	3.6	3.1	3.4	3.5	3.5	3.8	3.6	3.9	4.0	3.8	3.3	3.3	3.4	16	7.6
Other taxes on production	0.5	0.5	0.5	0.6	0.6	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	22	1.9
Direct taxes	6.6	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.9	4.8	27	10.8
Personal income taxes	3.2	3.2	3.3	3.2	3.3	3.4	3.4	3.5	3.7	3.7	3.6	2.4	2.3	27	5.1
Corporate income taxes	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	19	4.7
Other	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	16	1.0
Social contributions	9.6	9.0	9.0	8.7	9.1	8.8	8.6	8.5	8.1	8.0	8.4	10.6	10.5	19	23.5
Employers'	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	25	2.2
Households'	3.5	3.2	3.3	3.2	3.5	3.2	3.0	3.0	3.1	3.1	3.2	9.4	9.6	2	21.3
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	28.4	26.8	25.2	26.4	28.3	27.9	27.4	27.5	28.1	25.9	24.9	26.0	26.0	26	58.1
B. Structure by level of government	as % of total taxation														
Central government	62.3	63.0	60.9	63.2	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.1	17	33.7
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.0	3.2	3.6	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	19	1.8
Social security funds	33.3	33.2	35.2	32.5	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.5	6	22.4
EU institutions	0.4	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	24	0.2
C. Structure by economic function	as % of GDP														
Consumption	11.5	10.7	9.7	11.3	12.5	12.7	12.2	11.9	12.6	10.8	9.9	10.1	10.2	24	22.7
Labour	11.6	11.0	11.1	11.0	11.2	11.1	11.0	10.8	10.3	10.0	10.7	12.2	12.0	24	26.8
of which on income from employment	11.5	11.0	11.0	10.8	11.0	10.9	10.8	10.5	10.1	9.8	10.6	12.1	11.9	24	26.6
Paid by employers	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	25	2.2
Paid by employees	5.4	5.2	5.4	5.3	5.4	5.4	5.2	5.1	5.1	4.9	5.3	10.9	11.0	8	24.5
Paid by non-employed	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	25	0.2
Capital	5.3	5.1	4.4	4.1	4.6	4.1	4.2	4.8	5.1	5.1	4.3	3.7	3.9	24	8.6
Income of corporations	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	20	4.7
Income of households	0.8	0.8	0.8	0.6	0.7	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	12	1.7
Income of self-employed	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.1	0.2	25	0.4
Stock of capital	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	24	1.8

Table RO.1: Tax Revenue (continued)

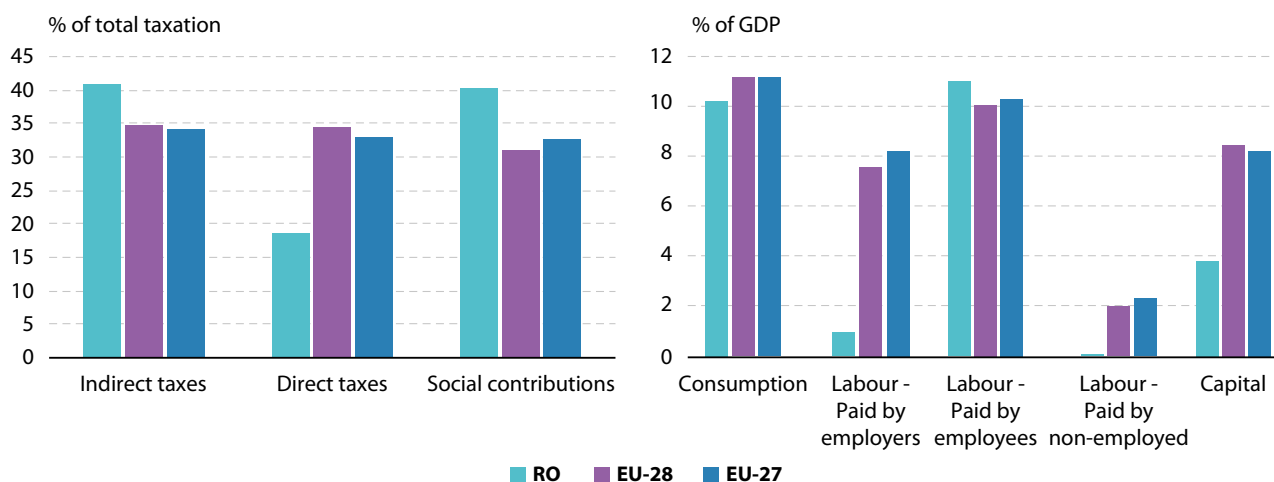
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.0	1.7	1.8	2.1	2.0	2.0	2.1	2.4	2.5	2.4	1.9	2.0	2.1	20	4.7
Energy	1.7	1.3	1.5	1.8	1.7	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	11	4.4
of which transport fuel taxes	1.2	1.1	1.3	1.5	1.4	1.4	1.4	1.7	1.7	1.7	1.4	1.4	1.4	15	
Transport	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	23	0.3
Pollution and resources	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	26	0.0
E. Property taxes	as % of GDP														
Taxes on property	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.7	0.6	0.6	22	1.4
Recurrent taxes on immovable property	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	15	1.1
Other taxes on property	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	24	0.3
F. Implicit tax rates	%														
Consumption	15.4	15.1	14.0	16.1	18.0	18.1	18.0	17.7	18.7	15.8	14.5	14.8	14.8	26	
Labour	34.0	30.2	32.1	30.1	33.2	33.4	33.9	32.3	31.4	27.9	28.5	31.6	31.2	20	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	28.4	26.8	25.2	26.4	28.3	27.9	27.4	27.5	28.1	25.9	24.9	26.0	26.0		58.1

(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 RO.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 RO.2: Latest tax reforms

Description of measure	Change	Date
Corporate income tax		
Full deductibility is granted for adjustments regarding the impairment of receivables that are uncollected in a period exceeding 270 days from the due date, are not guaranteed and are owed by a non-affiliated person (and not only 30% deductible as in the past).	N/A	Legislation: 21-12-2020 In force from: 01-01-2021
Value-added tax		
The reduced rate of 5% of VAT will be applied on the tax base for the delivery of homes that have a usable area of maximum 120 sqm, excluding annexes, and whose value does not exceed the equivalent amount of EUR 140 000.	Base increase	Legislation: 30-12-2020 In force from: 01-01-2022
Environmentally-related taxes		
Increase the tobacco excise level starting with 01.01.2021 from RON 503.97 /1 000 cigarettes to RON 546.21 /1 000 cigarettes. Increase the tobacco excise level starting with 01.04.2021 from RON 533.97 lei/1 000 cigarettes to RON 563.97 lei/1 000 cigarettes	Rate increase	Legislation: 18-12-2020 In force from: 01-01-2021

Slovenia

Table SI.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	14.6	14.1	13.7	14.2	14.1	14.5	15.0	15.0	14.9	14.7	14.4	14.2	13.8	16	6.7
VAT	8.3	8.3	7.9	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	8.0	12	3.9
Taxes and duties on imports excluding VAT	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	23	0.1
Taxes on products, except VAT and import duties	4.0	4.0	4.6	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.6	4.4	9	2.1
Other taxes on production	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	17	0.6
Direct taxes	9.1	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.9	20	3.8
Personal income taxes	5.5	5.7	5.7	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.4	5.3	19	2.6
Corporate income taxes	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	22	1.0
Other	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	14	0.3
Social contributions	14.4	14.7	15.5	15.8	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.7	2	7.6
Employers'	5.3	5.4	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	15	2.8
Households'	9.1	9.3	9.9	10.1	10.0	10.2	9.9	9.9	9.9	9.8	9.8	9.8	9.9	1	4.8
Less: capital transfers ⁽¹⁾	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	38.0	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.5	37.4	13	18.1
B. Structure by level of government	as % of total taxation														
Central government	53.1	52.1	48.6	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	49.3	22	8.9
State government ⁽²⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Local government	8.8	8.6	9.8	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	9.0	8.9	11	1.6
Social security funds	37.4	38.7	41.2	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.8	41.5	3	7.5
EU institutions	0.6	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	23	0.1
C. Structure by economic function	as % of GDP														
Consumption	12.9	13.1	13.3	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.9	13.6	13.3	9	6.4
Labour	19.0	19.1	19.4	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	18.9	19.1	11	9.3
of which on income from employment	18.0	18.1	18.2	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	17.9	18.1	7	8.8
Paid by employers	6.4	6.0	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	16	2.8
Paid by employees	11.7	12.1	12.6	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.2	12.4	4	6.0
Paid by non-employed	1.0	1.0	1.2	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	1.0	18	0.5
Capital	6.1	5.3	4.6	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	5.0	19	2.4
Income of corporations	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	23	1.0
Income of households	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.5	19	0.2
Income of self-employed	1.5	1.5	1.5	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.5	10	0.7
Stock of capital	0.9	0.9	0.9	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	22	0.5

Table SI.1: Tax Revenue (continued)

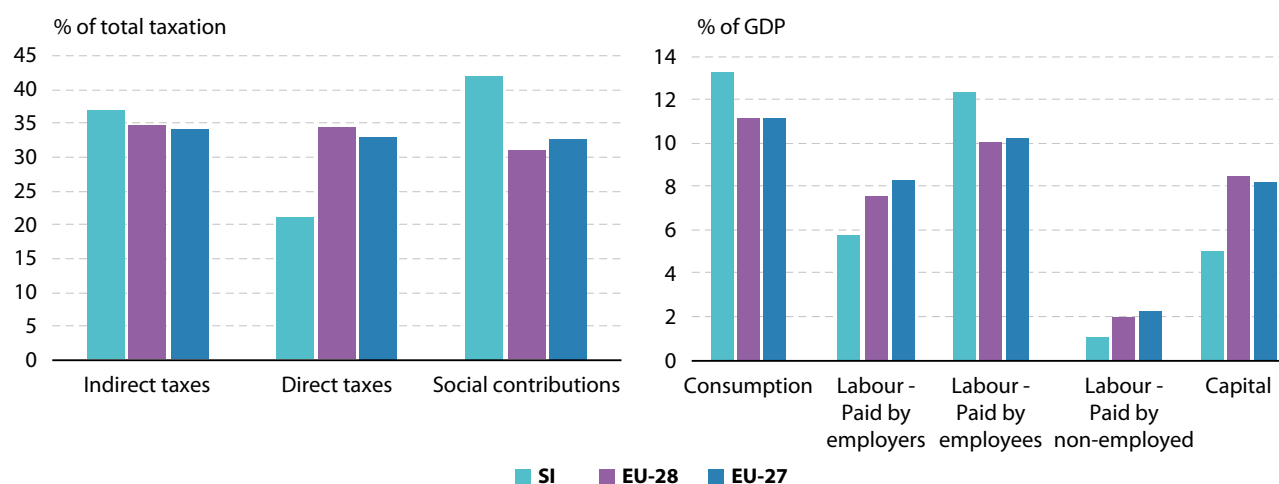
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	3.0	3.0	3.5	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.4	3.3	4	1.6
Energy	2.3	2.3	2.9	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.1	2.9	2.8	3	1.3
of which transport fuel taxes	2.1	2.1	2.6	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	2.2	2	
Transport	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	14	0.2
Pollution and resources	0.18	0.16	0.15	0.16	0.16	0.16	0.16	0.16	0.16	0.15	0.13	0.12	0.12	7	0.1
E. Property taxes	as % of GDP														
Taxes on property	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	23	0.3
Recurrent taxes on immovable property	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	16	0.2
Other taxes on property	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	23	0.1
F. Implicit tax rates	%														
Consumption	20.8	20.8	19.8	19.9	19.6	19.8	20.9	21.4	21.6	21.4	21.3	21.2	20.7	8	
Labour	35.9	35.8	35.1	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	35.9	35.6	12	
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 SI.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 SI.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Reduction of tax base for potential market income from production on agricultural land in the amount of 50% of cadastral income	Base decrease	Legislation: 30-12-2020 In force from: 01-01-2021
The increase of the deduction of a portion of the personal income tax (increase from 0.5% to 1%) for donation for general purpose and political parties or representative trade unions	Neutral	Legislation: 30-12-2020 In force from: 01-01-2021
Reduction of tax base for potential market income from production on agricultural land in the amount of 50% of cadastral income	Base decrease	Legislation: 10-04-2020 In force from: 01-01-2020
Personal income tax: Unincorporated businesses/Self employment income		
Deferral for the advance payment of the PIT on income from the activity for April and May 2020 (until April 2021 when tax returns for 2020 are due).	Neutral	Legislation: 02-04-2020 In force from: 11-04-2020
Taxpayers can delay a deadline for submitting tax return of the advance payment of personal income tax on income from the activity for 2 months.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
Taxpayers can opt to postpone the payment of the PIT from activity for up to 24 months or to pay the liability in 24 monthly instalments, if there are reductions in revenue due to the COVID-19 pandemic.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
The postponement of the PIT from activity advance payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Social security contributions: Employee		
Exemption from payment of employees' pension and disability insurance contributions (including contributions for professional pensions) for employees that continued working in the employment relationship, for the period from 13 March 2020 to 31 May 2020.	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
Exemption of payment of employees' social security insurance contributions for all employees that wait for work due to temporary incapacity of employer to provide work for business reasons or "force majeure".	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
The postponement of the SSCs payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Social security contributions: Employer		
The postponement of the SSCs payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Exemption from payment of employers' pension and disability insurance contributions (including contributions for professional pensions) for employees that continued working in the employment relationship, for the period from 13 March 2020 to 31 May 2020.	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
Exemption of payment of employers' social security insurance contributions for all employees that wait for work due to temporary incapacity of employer to provide work for business reasons or "force majeure".	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
Social security contributions: Self-employed		
Exemption of payment of SSCs for self-employed persons, farmers for three months.	Neutral	Legislation: 02-04-2020 In force from: 11-04-2020
Deferral of payment of SSCs for self-employed persons who have no other employees and for farmers for three months. The total value of deferred contributions, excluding interest on late payment, will have to be paid by 31 March 2022 at the latest.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
Corporate income tax		
Taxpayers can opt to postpone the payment of the CIT liability for up to 24 months or to pay the liability in 24 monthly instalments, if there are reductions in revenue due to the COVID-19 pandemic.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
Taxpayers can delay a deadline for submitting tax return of the advance payment of CIT for 2 months.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
The postponement of the CIT advance payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Deferral for the advance payment of the CIT for April and May 2020 (until April 2021 when tax returns for 2020 are due).	Neutral	Legislation: 02-04-2020 In force from: 11-04-2020
Value-added tax		
Temporary exemption of VAT from supplies and the acquisition of protective and medical equipment if the goods are delivered to central or local government or charity organizations.	Base decrease	Legislation: 30-04-2020 In force from: 13-04-2020
The postponement of the VAT payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Temporary exemption of VAT from supplies and the acquisition of protective and medical equipment if the goods are delivered to central or local government or charity organizations.	Base decrease	Legislation: 27-11-2020 In force from: 01-11-2020

Environmentally-related taxes		
On 1st of January 2021 came into force a new Motor Vehicle Tax Act. The aim of this tax is to reduce the existing taxation of motor vehicles and to automate and speed up the procedures for assessing the motor vehicle tax by made it more digital. The tax base is not anymore the purchase price of the vehicle. The tax is now determined on CO2 emission, fuel consumption, as well as new EURO standards.	Rate decrease	Legislation: 29-12-2020 In force from: 01-01-2021
Health-related taxes		
Increase in minimum excise duty from EUR 114 to EUR 120 per 1 000 cigarettes.	Rate increase	Legislation: 03-09-2020 In force from: 01-10-2020
Other taxes		
Taxpayers can opt to postpone the payment of other tax liabilities (applicable to all withholding tax and income tax advance payments) for up to 24 months or to pay the liability in 24 monthly instalments, if there are reductions in revenue due to the COVID-19 pandemic.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
The postponement of all other tax payments for up to 24 months or to pay the liability in 24 monthly instalments. The option to postpone payments is available to legal and natural persons for the income from the activity.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020

Slovakia

Table SK.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	11.3	10.7	10.7	10.5	11.4	10.8	11.4	11.6	11.7	11.6	12.0	12.0	12.2	20	11.4
VAT	6.6	6.7	6.6	6.1	6.6	5.9	6.3	6.6	6.8	6.7	7.0	7.1	7.3	17	6.8
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	21	0.1
Taxes on products, except VAT and import duties	3.7	2.9	3.0	3.3	3.7	3.6	3.8	3.7	3.7	3.7	3.9	3.8	3.7	14	3.5
Other taxes on production	0.9	0.8	0.9	0.8	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.0	21	1.0
Direct taxes	6.3	6.6	5.7	5.5	5.6	5.6	6.2	6.7	7.1	7.2	7.2	7.3	7.2	22	6.8
Personal income taxes	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.8	23	3.5
Corporate income taxes	2.9	3.0	2.5	2.4	2.4	2.3	2.8	3.3	3.7	3.5	3.5	3.3	3.0	9	2.8
Other	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	18	0.4
Social contributions	11.5	11.7	12.4	12.0	12.0	12.2	13.3	13.4	13.7	14.2	14.7	14.8	15.0	4	14.1
Employers'	6.2	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.6	8.8	9.1	4	8.5
Households'	5.3	5.1	5.7	5.3	5.5	5.6	5.8	5.7	5.8	6.1	6.1	6.0	5.9	11	5.6
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	29.1	29.0	28.8	28.0	29.0	28.6	30.8	31.8	32.5	33.0	34.0	34.1	34.4	20	32.3
B. Structure by level of government	as % of total taxation														
Central government	58.3	57.7	55.0	55.1	56.4	55.3	55.1	56.0	56.9	56.0	56.1	55.9	55.6	19	17.9
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.2	2.5	2.4	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	23	0.5
Social security funds	38.7	39.3	41.9	41.7	40.5	41.7	42.0	41.3	41.1	41.9	41.8	42.1	42.5	2	13.7
EU institutions	0.7	0.8	0.6	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	17	0.1
C. Structure by economic function	as % of GDP														
Consumption	10.8	10.1	10.1	9.9	10.8	9.9	10.5	10.8	10.9	10.9	11.3	11.2	11.4	17	10.7
Labour	14.0	14.3	15.0	14.5	14.7	14.9	16.0	16.2	16.6	17.3	17.9	18.3	18.7	12	17.5
of which on income from employment	11.4	12.1	12.3	12.3	12.0	12.3	13.2	13.5	13.9	14.5	15.1	15.5	16.0	14	15.0
Paid by employers	6.2	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.6	8.8	9.1	7	8.5
Paid by employees	5.2	5.6	5.6	5.6	5.5	5.7	5.8	5.8	6.0	6.5	6.6	6.7	6.9	24	6.4
Paid by non-employed	2.6	2.3	2.7	2.2	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	7	2.5
Capital	4.4	4.5	3.7	3.6	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.6	4.3	22	4.1
Income of corporations	3.2	3.3	2.7	2.6	2.6	2.5	3.1	3.5	3.8	3.7	3.6	3.5	3.3	7	3.1
Income of 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	0.1
Income of self-employed	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	0.1
Stock of capital	0.8	0.8	0.9	0.8	0.8	1.0	1.1	1.1	1.0	1.0	1.0	0.9	0.9	23	0.9

Table SK.1: Tax Revenue (continued)

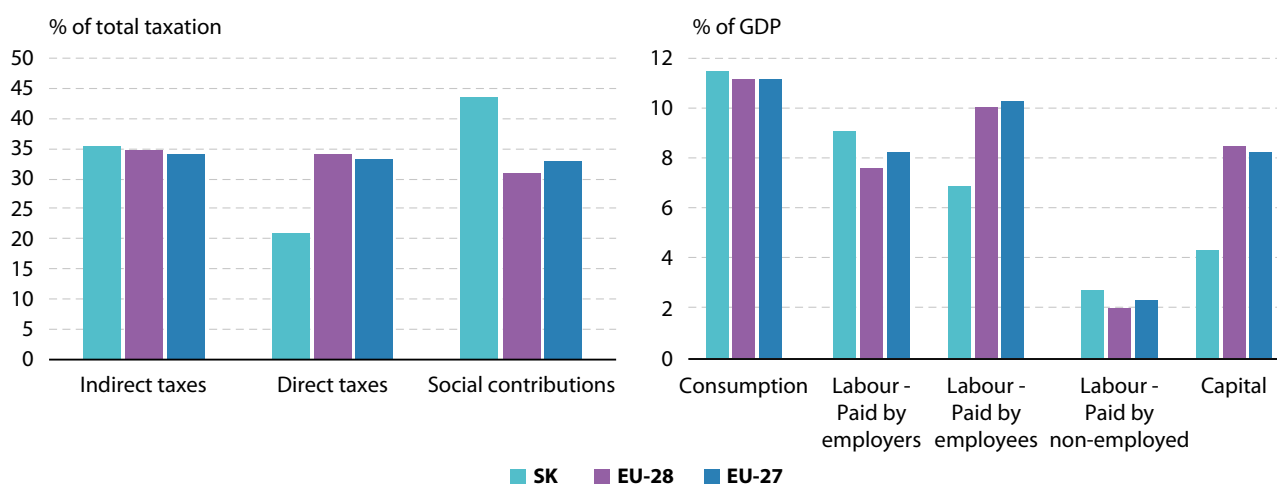
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.1	2.1	2.0	2.1	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.4	16	2.2
Energy	1.8	1.8	1.7	1.8	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.1	9	2.0
of which transport fuel taxes	1.9	1.7	1.6	1.5	1.5	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	16	
Transport	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	20	0.2
Pollution and resources	0.11	0.06	0.06	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.03	0.03	0.03	17	0.0
E. Property taxes	as % of GDP														
Taxes on property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	25	0.4
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	19	0.4
Other taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
F. Implicit tax rates	%														
Consumption	16.6	15.3	14.1	14.4	16.1	14.8	15.7	16.3	16.8	16.3	16.8	16.7	16.9	22	
Labour	32.4	34.2	32.9	33.6	32.9	33.6	36.0	36.0	36.6	36.8	37.1	37.1	37.3	11	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4		0.3
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 SK.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 SK.2: Latest tax reforms

Description of measure	Change	Date
Other corporate taxes		
Abolition of Bank levy since July 2020. Fiscal effect halved in 2020, then full impact.	Rate decrease; base decrease	Legislation: 30-06-2020 In force from: 01-07-2020
Other taxes		
Changes in motor vehicle taxation. Retrospective effect on the year t-1	Rate decrease; base decrease	In force from: 01-10-2020

Finland

Table FI.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	12.7	12.5	12.9	13.0	13.8	14.1	14.4	14.4	14.2	14.4	14.1	14.3	14.2	13	34.1
VAT	8.1	8.1	8.4	8.3	8.7	8.9	9.2	9.2	9.0	9.1	9.0	9.1	9.1	7	22.0
Taxes and duties on imports excluding VAT	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	27	0.2
Taxes on products, except VAT and import duties	4.4	4.2	4.4	4.5	4.9	4.9	4.9	4.9	5.0	5.1	4.8	4.9	4.7	7	11.2
Other taxes on production	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.3	27	0.7
Direct taxes	17.2	17.1	15.7	15.6	16.0	15.8	16.4	16.6	16.8	16.6	16.9	16.3	16.3	5	39.1
Personal income taxes	12.5	12.7	12.7	12.0	12.2	12.4	12.7	13.3	13.2	12.9	12.5	12.2	12.2	3	29.4
Corporate income taxes	3.7	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	15	6.1
Other	1.0	1.1	1.1	1.2	1.1	1.2	1.4	1.4	1.5	1.5	1.6	1.5	1.5	2	3.6
Social contributions	11.4	11.5	12.1	12.0	12.0	12.6	12.5	12.6	12.6	12.7	12.0	11.8	11.8	13	28.3
Employers'	8.4	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.5	7.4	8	17.9
Households'	3.0	2.9	3.2	3.5	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.3	17	10.4
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	41.4	41.1	40.8	40.6	41.8	42.4	43.4	43.5	43.5	43.7	42.9	42.4	42.2	7	101.5
B. Structure by level of government															
as % of total taxation															
Central government	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.2	48.9	23	49.7
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	21.2	21.9	23.7	24.3	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	3	23.2
Social security funds	27.6	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	19	28.3
EU institutions	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	22	0.4
C. Structure by economic function															
as % of GDP															
Consumption	12.6	12.4	12.9	12.9	13.8	14.0	14.3	14.2	14.1	14.3	14.1	14.2	14.0	5	33.8
Labour	20.5	21.3	22.2	21.1	21.4	22.2	22.3	22.6	22.4	22.5	21.4	21.0	20.9	8	50.3
of which on income from employment	18.4	19.1	19.8	18.8	19.0	19.7	19.7	19.8	19.5	19.5	18.4	18.1	18.0	8	43.4
Paid by employers	8.4	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.5	7.4	11	17.9
Paid by employees	10.0	10.6	10.9	10.3	10.5	10.9	10.9	11.1	10.9	10.9	10.6	10.6	10.6	9	25.5
Paid by non-employed	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.8	2.9	3.0	2.9	2.9	2.9	4	6.9
Capital	8.3	7.4	5.7	6.5	6.6	6.1	6.8	6.7	7.0	6.9	7.5	7.2	7.3	13	17.5
Income of corporations	3.7	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	15	6.1
Income of households	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.4	3	3.4
Income of self-employed	1.8	1.7	1.8	1.8	1.7	1.8	1.8	2.0	1.9	1.8	1.8	1.7	1.7	8	4.1
Stock of capital	1.1	1.1	1.1	1.2	1.2	1.2	1.4	1.5	1.5	1.5	1.7	1.5	1.6	13	3.9

Table FI.1: Tax Revenue (continued)

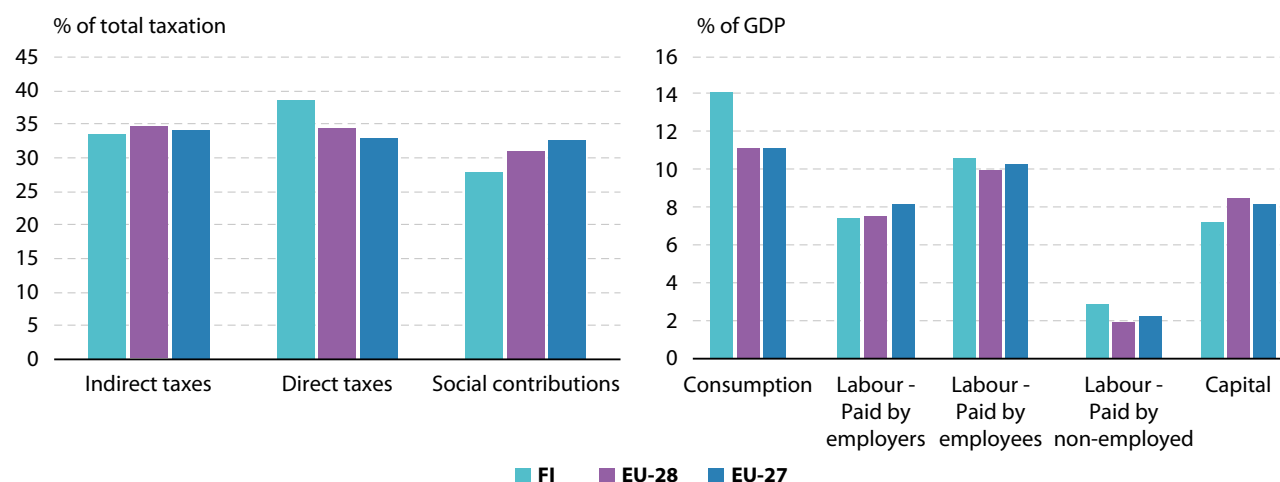
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	3.1	3.0	2.9	2.8	10	6.7
Energy	1.6	1.7	1.7	1.7	2.0	2.0	1.9	1.9	2.0	2.1	2.0	2.0	1.9	15	4.6
of which transport fuel taxes	1.2	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	19	
Transport	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	0.9	0.9	4	2.1
Pollution and resources	0.07	0.05	0.05	0.05	0.07	0.06	0.06	0.05	0.05	0.03	0.03	0.03	0.02	20	0.1
E. Property taxes	as % of GDP														
Taxes on property	1.1	1.1	1.0	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.6	1.5	1.6	11	3.7
Recurrent taxes on immovable property	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	9	1.9
Other taxes on property	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	9	1.9
F. Implicit tax rates	%														
Consumption	21.4	20.7	20.1	19.9	21.0	21.0	21.3	21.1	20.9	21.4	21.3	21.6	21.4	7	
Labour	40.1	40.6	39.8	38.5	39.1	39.7	39.9	40.5	40.4	40.9	39.8	38.9	38.8	9	
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 FI.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 FI.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Full adjustment for the raise in general earnings level to the central government earned income tax scale.	Base decrease	Announcement: 05-10-2020 Legislation: 30-12-2020 In force from: 01-01-2021
Increase in the earned income tax credit.	Base decrease	Announcement: 05-10-2020 Legislation: 30-12-2020 In force from: 01-01-2021
Increase of the basic allowance in municipal taxation.	Base decrease	Announcement: 05-10-2020 Legislation: 30-12-2020 In force from: 01-01-2021
The transition to low-emission transport is supported by implementing a tax reform concerning employment-related transport benefits in kind. The taxable value of fully electric vehicles used as company cars will be lowered and the charging benefits of electric vehicles at workplaces and in public recharging points will be made a tax-free benefit in 2021–2025. In addition, the taxation of employer-subsidised commuter tickets will be simplified and company bicycles will be made a tax-free benefit up to EUR 1 200.	Base decrease	Announcement: 05-10-2020 Legislation: 30-12-2020 In force from: 01-01-2021
When non-listed limited liability companies issue shares to employees, the subscription price may be lower than the shares' market value. However, if the subscription price is at least equal to the share's mathematical value, an individual employee who buys such shares will not be treated as having received a taxable benefit.	Base decrease	Announcement: 20-5-2020 Legislation: 17-12-2020 In force from: 01-01-2021
Corporate income tax		
Immediate expensing of small fixed and tangible assets	Base decrease	Announcement: 29-10-2020 Legislation: 17-12-2020 In force from: 01-01-2021
Additional 50% deduction for R&D costs of co-operation with research organizations in 2021-2025	Base decrease	Announcement: 29-10-2020 Legislation: 17-12-2020 In force from: 01-01-2021
Temporary increase of 10 percentage points to the municipalities' share of CIT in 2020	Neutral	Announcement: 04-06-2020 Legislation: 09-07-2020 In force from: 15-07-2020
Temporary increase of 10 percentage points to the municipalities' share of CIT in 2021	Neutral	Announcement: 29-10-2020 Legislation: 17-12-2020 In force from: 01-01-2021
Value-added tax		
VAT relief for small businesses increased from EUR 10 000 to EUR 15 000 of net sales.	Neutral	Announcement: 06-10-2020 Legislation: 11-12-2020 In force from: 01-01-2021
Environmentally-related taxes		
Increase in energy tax on heating fuels, decrease in tax on electricity for industry, agriculture and data centers (electricity class II), gradually abolishing the tax refund for energy-intensive enterprises, decrease tax expenditure on CHP	Rate increase	Announcement: 16-09-2020 Legislation: 17-12-2020 In force from: 01-01-2021
Health-related taxes		
Increase in tax on alcohol	Rate increase	Announcement: 16-09-2020 Legislation: 27-11-2020 In force from: 01-01-2021

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)

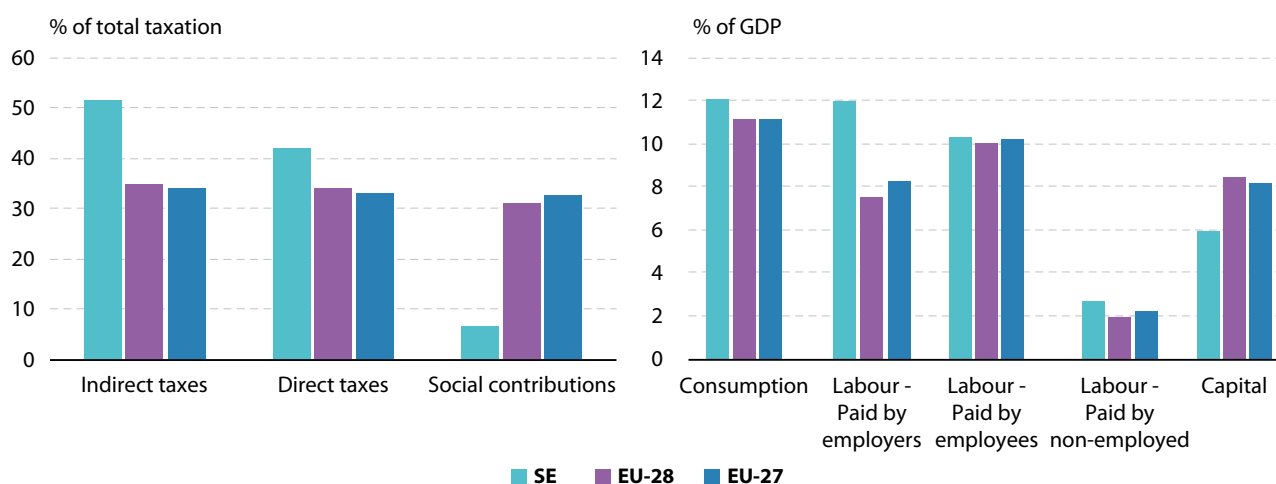
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.6	2.6	2.8	2.7	2.4	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	21	9.8
Energy	2.1	2.1	2.2	2.2	2.0	1.9	1.9	1.7	1.7	1.7	1.6	1.6	1.6	22	7.4
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

EU-27

Table EU-27.1: 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	13.4	13.0	12.8	13.1	13.2	13.5	13.6	13.7	13.7	13.6	13.6	13.7	13.7		1 915.0
VAT	6.9	6.8	6.5	6.8	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1	7.2		1 001.8
Taxes and duties on imports excluding VAT	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5		76.7
Taxes on products, except VAT and import duties	3.8	3.6	3.6	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.5		489.0
Other taxes on production	2.2	2.2	2.2	2.2	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5		347.6
Direct taxes	13.0	12.8	12.1	11.9	12.2	12.6	12.9	12.9	12.9	13.0	13.2	13.2	13.3		1 850.6
Personal income taxes	8.8	9.0	8.9	8.7	8.8	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.6		1 345.0
Corporate income taxes	3.2	2.8	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.7		371.4
Other	0.9	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0		134.2
Social contributions	12.6	12.7	13.2	12.9	13.0	13.2	13.2	13.2	13.1	13.2	13.1	13.2	13.1		1 829.9
Employers'	7.3	7.3	7.5	7.4	7.4	7.4	7.4	7.4	7.4	7.3	7.3	7.4	7.3		1 014.3
Households'	5.3	5.4	5.6	5.5	5.6	5.7	5.8	5.8	5.8	5.8	5.8	5.8	5.8		815.7
Less: capital transfers ⁽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		
Total	39.0	38.4	38.0	37.9	38.4	39.3	39.8	39.9	39.7	39.8	39.9	40.1	40.1		5 595.5
B. Structure by level of government	as % of total taxation														
Central government	48.3	47.5	45.9	47.2	46.5	46.2	46.6	46.6	46.5	46.2	46.4	46.1	45.9		2 570.8
State government ⁽²⁾	6.7	6.7	6.7	6.3	6.4	6.8	6.6	6.6	6.9	7.3	7.3	7.4	7.5		419.7
Local government	10.3	10.2	10.2	9.8	10.4	10.7	10.6	10.6	10.6	10.5	10.4	10.4	10.2		572.3
Social security funds	34.3	35.2	36.9	36.3	36.2	36.0	35.8	35.8	35.5	35.5	35.3	35.5	35.8		2 002.6
EU institutions	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5		30.0
C. Structure by economic function	as % of GDP														
Consumption	10.9	10.7	10.6	10.8	11.0	11.0	11.1	11.1	11.1	11.1	11.1	11.2	11.1		1 555.9
Labour	19.4	19.7	20.3	20.0	20.0	20.5	20.8	20.8	20.5	20.5	20.6	20.7	20.7		2 892.5
of which on income from employ- ment	17.5	17.7	18.0	17.8	17.9	18.3	18.4	18.4	18.2	18.2	18.3	18.4	18.4		2 574.9
Paid by employers	8.1	8.1	8.4	8.3	8.3	8.4	8.5	8.5	8.3	8.3	8.3	8.3	8.2		1 146.4
Paid by employees	9.4	9.6	9.7	9.4	9.5	9.8	10.0	9.9	9.9	9.9	10.0	10.2	10.2		1 428.6
Paid by non-employed	2.0	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3		317.6
Capital	8.6	8.0	7.2	7.1	7.4	7.8	7.9	8.0	8.1	8.2	8.2	8.2	8.2		1 146.2
Income of corporations	3.3	2.9	2.2	2.3	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.8		386.2
Income of households	0.8	0.8	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.0	0.9	0.9	1.0		139.9
Income of self-employed	2.1	2.1	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.1	2.1		286.3
Stock of capital	2.4	2.2	2.3	2.1	2.2	2.3	2.4	2.4	2.5	2.5	2.5	2.4	2.4		333.8

Table EU-27.1: Tax Revenue (continued)

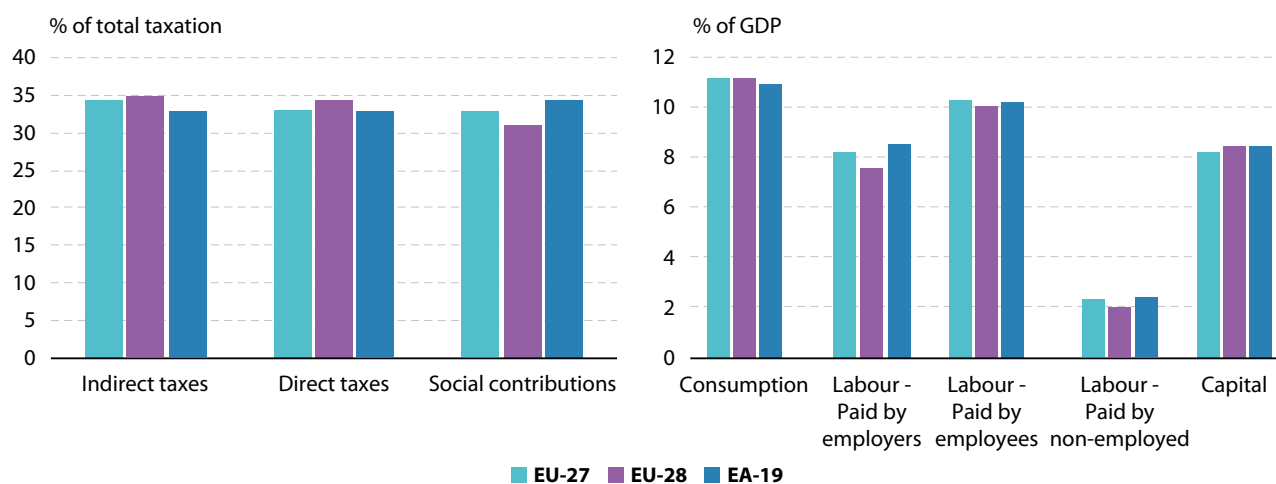
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.4	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4		330.6
Energy	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8		257.5
of which transport fuel taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2		
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4		62.4
Pollution and resources	0.08	0.08	0.08	0.08	0.08	0.09	0.08	0.09	0.09	0.08	0.08	0.08	0.08		10.6
E. Property taxes	as % of GDP														
Taxes on property	1.9	1.7	1.8	1.9	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2		306.0
Recurrent taxes on immovable property	0.9	0.9	0.9	1.1	1.1	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2		169.0
Other taxes on property	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0		137.0
F. Implicit tax rates	%														
Consumption	17.0	16.5	15.8	16.4	16.6	16.6	16.7	16.9	17.1	17.2	17.2	17.3	17.4		
Labour	37.7	37.5	37.0	36.9	37.3	37.9	38.2	38.1	38.1	38.0	38.1	38.2	38.1		

(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 EU-27_2020.1: 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

EU-28

Table EU-28.1: 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	13.2	12.7	12.6	12.9	13.2	13.4	13.5	13.6	13.6	13.5	13.6	13.6	13.6		2 243.9
VAT	6.8	6.6	6.4	6.7	6.9	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1		1 178.1
Taxes and duties on imports excluding VAT	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		80.6
Taxes on products, except VAT and import duties	3.9	3.6	3.6	3.6	3.6	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.6		594.0
Other taxes on production	2.1	2.1	2.2	2.2	2.2	2.4	2.4	2.5	2.4	2.3	2.3	2.3	2.4		391.2
Direct taxes	13.5	13.4	12.5	12.3	12.5	12.9	13.1	13.1	13.1	13.2	13.3	13.4	13.4		2 207.7
Personal income taxes	9.0	9.1	9.0	8.8	8.9	9.2	9.3	9.4	9.3	9.3	9.4	9.5	9.6		1 576.7
Corporate income taxes	3.2	2.9	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.6		432.7
Other	1.2	1.4	1.3	1.2	1.3	1.2	1.3	1.3	1.3	1.3	1.3	1.2	1.2		198.3
Social contributions	11.5	11.7	12.2	12.0	12.0	12.1	12.1	12.1	11.9	12.0	12.1	12.2	12.1		1 995.5
Employers'	6.6	6.8	7.0	6.8	6.8	6.8	6.8	6.8	6.7	6.7	6.8	6.8	6.7		1 110.0
Households'	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.2	5.2	5.3	5.3	5.4	5.4		885.5
Less: capital transfers ⁽¹⁾	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		
Total	38.1	37.8	37.2	37.3	37.7	38.3	38.7	38.7	38.5	38.8	39.0	39.1	39.1		6 447.0
B. Structure by level of government	as % of total taxation														
Central government	55.4	54.0	51.7	53.3	52.7	52.7	52.8	53.2	53.7	52.9	52.8	52.4	52.3		3 373.7
State government ⁽²⁾	5.7	5.7	5.9	5.4	5.6	5.9	5.7	5.7	5.9	6.3	6.4	6.5	6.5		419.7
Local government	9.5	9.5	9.7	9.3	9.7	9.9	9.9	9.8	9.7	9.7	9.7	9.7	9.6		617.1
Social security funds	29.0	30.3	32.4	31.6	31.5	31.2	31.2	30.8	30.1	30.5	30.6	30.9	31.1		2 002.6
EU institutions	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5		33.8
C. Structure by economic function	as % of GDP														
Consumption	10.7	10.5	10.4	10.8	11.0	11.0	11.1	11.1	11.1	11.1	11.1	11.1	11.1		1 835.7
Labour	18.4	18.8	19.2	19.0	19.1	19.3	19.5	19.4	19.0	19.2	19.4	19.5	19.5		3 220.5
of which on income from employment	16.7	17.1	17.3	17.1	17.2	17.4	17.5	17.3	17.1	17.2	17.4	17.5	17.6		2 897.0
Paid by employers	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.6	7.5	7.5	7.6	7.6	7.6		1 246.0
Paid by employees	9.4	9.6	9.6	9.4	9.5	9.7	9.8	9.7	9.6	9.7	9.8	10.0	10.0		1 651.0
Paid by non-employed	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.0	2.0	2.0		323.5
Capital	9.0	8.5	7.6	7.5	7.6	8.0	8.1	8.2	8.4	8.4	8.5	8.5	8.4		1 389.9
Income of corporations	3.3	2.9	2.2	2.4	2.5	2.5	2.5	2.5	2.5	2.7	2.8	2.8	2.7		447.5
Income of households	0.9	0.9	0.8	0.7	0.8	0.9	1.0	1.0	1.1	1.1	1.1	1.1	1.1		186.1
Income of self-employed	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9		313.3
Stock of capital	2.7	2.7	2.6	2.4	2.4	2.6	2.7	2.8	2.8	2.8	2.8	2.7	2.7		443.0

Table EU-28.1: Tax Revenue (continued)

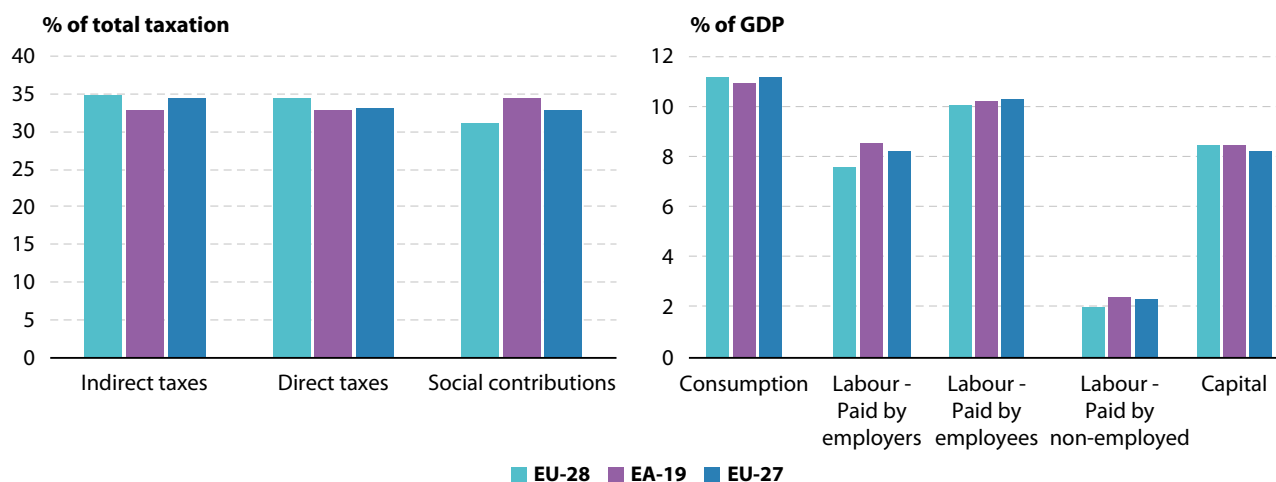
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4		389.4
Energy	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8		300.9
of which transport fuel taxes	1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2		
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		76.5
Pollution and resources	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07		12.0
E. Property taxes	as % of GDP														
Taxes on property	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.5	2.5		411.0
Recurrent taxes on immovable property	1.2	1.2	1.3	1.4	1.4	1.6	1.6	1.6	1.6	1.6	1.6	1.5	1.5		247.0
Other taxes on property	1.1	1.1	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0		164.0
F. Implicit tax rates	%														
Consumption	16.4	15.9	15.4	16.0	16.4	16.3	16.4	16.5	16.7	16.8	16.9	16.9	17.0		
Labour	35.5	35.7	35.3	35.2	35.7	35.9	36.1	36.0	35.7	35.9	36.2	36.3	36.2		

(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 EU-28.1: 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

EA-19

Table EA-19.1: 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	13.0	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.2	13.2	13.2	13.2	13.3		1 589.1
VAT	6.7	6.5	6.3	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.8	6.9	6.9		829.0
Taxes and duties on imports excluding VAT	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		63.2
Taxes on products, except VAT and import duties	3.8	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5		423.2
Other taxes on production	2.1	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	2.2	2.3		273.6
Direct taxes	12.7	12.6	11.9	11.7	12.0	12.5	12.8	12.8	12.8	12.9	13.1	13.2	13.2		1 580.3
Personal income taxes	8.5	8.7	8.7	8.5	8.5	9.0	9.2	9.2	9.2	9.1	9.2	9.4	9.5		1 137.4
Corporate income taxes	3.2	2.8	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.6	2.7	2.7	2.7		319.7
Other	1.0	1.0	1.1	1.0	1.1	1.1	1.2	1.1	1.2	1.2	1.1	1.1	1.0		123.1
Social contributions	13.3	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.1	14.0	14.0	13.9		1 659.3
Employers'	7.7	7.7	8.0	7.9	7.9	7.9	7.9	8.0	7.9	7.8	7.8	7.9	7.8		934.6
Households'	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	6.1	6.1		724.8
Less: capital transfers ⁽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		
Total	39.0	38.5	38.2	38.1	38.6	39.6	40.1	40.2	40.1	40.1	40.3	40.5	40.5		4 828.7
B. Structure by level of government															
	as % of total taxation														
Central government	46.1	45.1	43.5	44.8	44.0	43.7	44.2	44.2	44.0	43.7	43.9	43.7	43.4		2 095.1
State government ⁽²⁾	7.7	7.7	7.6	7.2	7.4	7.8	7.6	7.6	8.0	8.5	8.5	8.6	8.7		419.7
Local government	8.9	8.9	8.9	8.4	9.1	9.3	9.2	9.3	9.2	9.1	9.0	9.0	8.9		431.2
Social security funds	36.9	37.9	39.6	39.2	39.1	38.8	38.6	38.5	38.2	38.2	38.0	38.1	38.4		1 855.7
EU institutions	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.6		27.0
C. Structure by economic function															
	as % of GDP														
Consumption	10.6	10.3	10.3	10.5	10.7	10.7	10.8	10.9	10.8	10.9	10.9	10.9	10.9		1 300.3
Labour	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.1	20.9	20.8	20.9	21.1	21.1		2 518.3
of which on income from employ- ment	17.6	17.9	18.3	18.1	18.2	18.6	18.7	18.7	18.5	18.4	18.5	18.7	18.7		2 236.7
Paid by employers	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.5	8.5	8.5	8.6	8.5		1 018.3
Paid by employees	9.3	9.6	9.7	9.5	9.6	9.9	10.0	10.0	10.0	10.0	10.0	10.1	10.2		1 218.4
Paid by non-employed	1.9	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4		281.5
Capital	8.8	8.3	7.4	7.3	7.6	8.0	8.2	8.2	8.4	8.4	8.5	8.5	8.5		1 009.2
Income of corporations	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	2.9	2.8		334.3
Income of households	0.8	0.8	0.7	0.6	0.7	0.8	0.9	1.0	1.0	0.9	0.9	1.0	1.0		119.2
Income of self-employed	2.2	2.2	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.1	2.1	2.1	2.1		254.0
Stock of capital	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.6	2.5		301.7

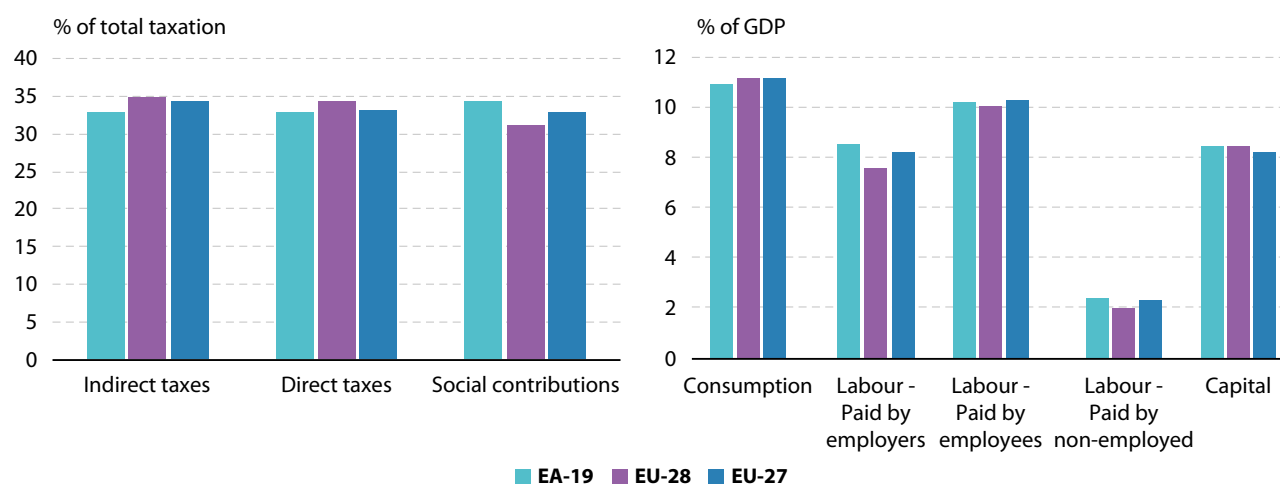
Table EA-19.1: Tax Revenue (continued)

	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	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3		280.0
Energy	1.7	1.7	1.7	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8		218.1
of which transport fuel taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2		
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4		53.0
Pollution and resources	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.07		8.9
E. Property taxes	as % of GDP														
Taxes on property	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.3		278.9
Recurrent taxes on immovable property	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.3		151.0
Other taxes on property	1.1	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1		127.8
F. Implicit tax rates	%														
Consumption	16.4	15.9	15.4	15.8	16.1	16.1	16.2	16.4	16.5	16.7	16.7	16.8	16.9		
Labour	37.8	37.7	37.2	37.2	37.6	38.2	38.5	38.6	38.4	38.3	38.4	38.5	38.5		

(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 EA-19.1: 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

Iceland

Table IS.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	17.7	14.7	12.9	13.2	13.3	13.8	13.6	15.2	14.6	14.0	14.9	14.6	14.0		3.0
VAT	10.1	8.6	7.5	7.4	7.5	7.8	7.6	7.8	8.0	8.2	8.9	8.8	8.2		1.8
Taxes and duties on imports excluding VAT	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1		0.0
Taxes on products, except VAT and import duties	4.1	3.0	2.7	3.1	3.1	3.2	3.1	3.0	2.8	2.8	2.9	2.8	2.6		0.6
Other taxes on production	3.1	2.7	2.4	2.4	2.3	2.4	2.6	4.1	3.6	2.8	3.0	2.9	3.1		0.7
Direct taxes	18.1	17.2	15.5	15.4	16.3	16.7	17.3	18.6	17.3	33.4	19.2	19.1	18.5		4.0
Personal income taxes	13.8	13.6	12.1	12.1	12.8	13.0	13.4	13.4	13.3	13.8	14.7	15.2	15.0		3.2
Corporate income taxes	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	3.1	2.4	2.1		0.5
Other	1.9	1.7	1.8	2.3	1.8	1.8	1.8	2.0	1.7	17.1	1.4	1.5	1.4		0.3
Social contributions	2.9	2.6	2.8	3.8	3.8	3.5	3.6	3.5	3.5	3.4	3.4	3.5	3.3		0.7
Employers'	2.8	2.6	2.7	3.7	3.7	3.4	3.5	3.5	3.4	3.3	3.3	3.4	3.2		0.7
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		0.0
Less: capital transfers ⁽¹⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	38.7	34.6	31.3	32.4	33.3	34.0	34.5	37.3	35.4	50.8	37.6	37.2	35.8		7.7
B. Structure by level of government															
	as % of total taxation														
Central government	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.4	73.4	72.5	71.6		5.5
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.6	26.6	27.5	28.4		2.2
Social security funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
EU institutions	:	:	:	:	:	:	:	:	:	:	:	:	:		
C. Structure by economic function															
	as % of GDP														
Consumption	14.3	12.0	10.9	11.3	11.4	11.8	11.4	11.4	11.3	11.5	12.2	12.0	11.2		2.4
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:		
of which on income from employ- ment	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by employers	2.9	2.7	2.9	3.9	3.9	3.7	3.8	3.8	3.7	3.6	3.7	3.8	3.5		0.8
Paid by employees	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by non-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Capital	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of corporations	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	3.1	2.4	2.1		0.5
Income of households	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of self-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Stock of capital	3.8	3.0	2.5	2.7	2.7	2.9	3.0	4.5	3.7	18.3	3.0	3.0	3.0		0.7

Table IS.1: Tax Revenue (continued)

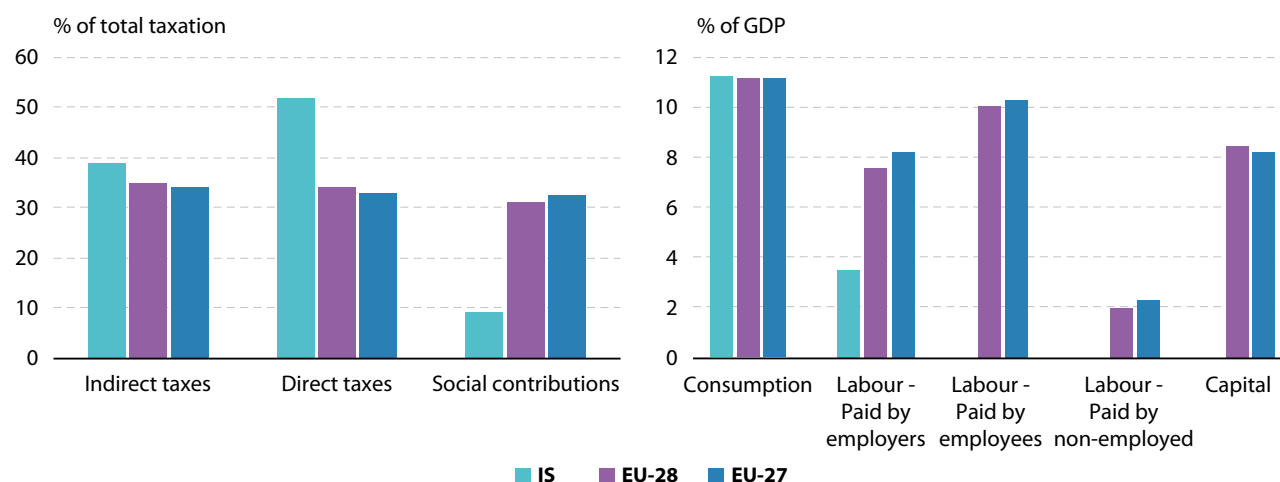
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	1.6	1.4	1.7	1.7	1.8	1.6	1.6	1.7	1.6	1.7	1.7	1.5		0.3
Energy	1.1	0.9	1.1	1.3	1.3	1.3	1.2	1.2	1.2	1.0	1.1	1.1	1.0		0.2
of which transport fuel taxes	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transport	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.3		0.1
Pollution and resources	0.14	0.12	0.12	0.12	0.15	0.14	0.13	0.14	0.15	0.15	0.16	0.16	0.15		0.0
E. Property taxes	as % of GDP														
Taxes on property	2.3	2.1	2.0	2.0	1.8	1.8	1.8	1.8	1.7	17.2	1.9	1.9	2.0		0.4
Recurrent taxes on immovable property	1.4	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.4	1.5	1.5	1.6		0.3
Other taxes on property	0.9	0.5	0.3	0.4	0.3	0.4	0.4	0.4	0.4	15.9	0.4	0.4	0.4		0.1
F. Implicit tax rates	%														
Consumption	21.9	19.3	17.3	17.8	17.8	17.9	17.5	17.4	17.3	17.5	18.4	17.8	16.9		
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:		
G. Payable tax credits	as % of GDP														
Total payable tax credits	:	:	:	:	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.0
Tax expenditure component	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	:	:	:	:	0.0	0.0	0.0	0.1	0.0	0.1	0.1	0.1	0.1		0.0
Total tax revenue adjusted for payable tax credits	:	:	:	:	33.3	34.0	34.5	37.3	35.4	50.8	37.6	37.2	35.8		7.7

(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 IS.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 IS.2: Latest tax reforms

No major reforms were communicated for 2020

Norway

Table NO.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	12.2	10.9	11.7	11.8	11.4	11.2	11.3	11.4	12.0	12.6	12.5	12.2	12.3		44.4
VAT	8.0	7.1	7.7	7.8	7.6	7.5	7.6	7.8	8.2	8.7	8.6	8.4	8.6		31.2
Taxes and duties on imports excluding VAT	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		0.3
Taxes on products, except VAT and import duties	3.3	3.0	3.2	3.2	3.0	2.9	2.9	2.9	2.9	3.0	2.9	2.8	2.7		9.8
Other taxes on production	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.9	0.9	0.9		3.2
Direct taxes	21.3	21.9	20.0	20.8	21.5	21.1	19.2	17.5	16.2	15.8	16.2	17.5	17.1		61.7
Personal income taxes	9.3	8.9	9.9	9.9	9.7	9.7	9.9	9.9	10.8	10.7	10.3	10.0	10.4		37.6
Corporate income taxes	10.8	12.0	9.0	9.9	10.7	10.3	8.3	6.6	4.5	4.1	4.9	6.5	5.8		20.7
Other	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9		3.4
Social contributions	8.7	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.5	10.7	10.3	10.1	10.6		38.3
Employers'	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.1	6.2	6.0	5.9	6.2		22.4
Households'	3.4	3.4	3.8	3.7	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.4		15.9
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	42.2	41.4	41.3	42.0	42.1	41.6	40.0	38.9	38.6	39.1	38.9	39.7	40.1		144.4
B. Structure by level of government															
as % of total taxation															
Central government	87.5	88.2	86.1	86.4	87.9	87.5	86.8	86.1	84.7	83.9	84.2	84.8	84.5		122.1
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.5	11.8	13.9	13.6	12.1	12.5	13.2	13.9	15.3	16.1	15.8	15.2	15.5		22.4
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	:	:	:	:	:	:	:	:	:	:	:	:	:		
C. Structure by economic function															
as % of GDP															
Consumption	11.7	10.5	11.3	11.4	10.9	10.8	10.8	10.9	11.4	12.0	11.8	11.5	11.6		41.8
Labour	16.2	15.8	17.6	17.3	17.0	17.2	17.5	17.9	18.9	19.2	18.5	18.1	18.9		68.2
of which on income from employ- ment	15.1	14.8	16.3	16.0	15.9	16.0	16.3	16.6	17.1	17.5	17.1	16.7	17.5		63.2
Paid by employers	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.2	6.3	6.1	6.0	6.3		22.7
Paid by employees	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.2	11.0	10.7	11.2		40.5
Paid by non-employed	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.7	1.4	1.4	1.4		5.0
Capital	14.2	15.1	12.4	13.2	14.1	13.6	11.7	10.1	8.3	7.8	8.7	10.2	9.6		34.5
Income of corporations	5.7	5.8	4.9	5.2	5.4	5.1	4.3	3.9	2.8	2.9	2.9	3.5	3.4		12.3
Income of households	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.2	1.2		4.4
Income of self-employed	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0		3.5
Stock of capital	6.7	7.6	5.5	6.1	6.8	6.6	5.4	4.3	3.2	2.7	3.6	4.5	4.0		14.2

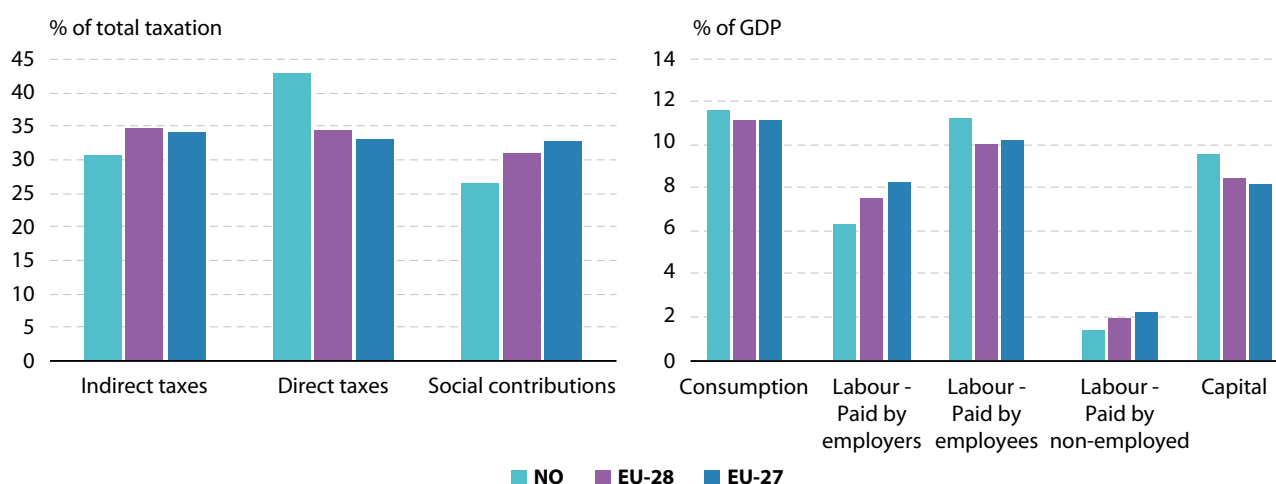
Table NO.1: Tax Revenue (continued)

	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	2.9	2.6	2.6	2.7	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1		7.6
Energy	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3		4.7
of which transport fuel taxes	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.7	0.7	0.6	0.6	0.6	:		
Transport	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.8	0.7		2.6
Pollution and resources	0.16	0.12	0.10	0.08	0.07	0.07	0.07	0.07	0.08	0.08	0.08	0.08	0.08		0.3
E. Property taxes	as % of GDP														
Taxes on property	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2		4.2
Recurrent taxes on immovable property	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4		1.5
Other taxes on property	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8		2.7
F. Implicit tax rates	%														
Consumption	25.4	23.9	23.1	23.4	23.6	23.6	23.6	23.4	23.0	23.0	23.1	23.2	22.1		
Labour	35.9	35.5	35.6	36.1	36.2	36.2	36.2	36.2	35.9	35.9	36.0	35.9	35.8		
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.4
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.1
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1		0.3
Total tax revenue adjusted for payable tax credits	42.2	41.4	41.3	42.0	42.1	41.6	40.0	38.9	38.6	39.0	38.9	39.7	40.1		144.4

(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 NO.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 NO.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Increase the lower income limit for paying employee's social security contributions from NOK 55 000 to NOK 60 000.	Base decrease	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Increase the rate of the minimum allowance by 1 percentage point (from 45 to 46 pct. for wage income/social security, and from 31 to 32 for pensions)	Rate decrease; base decrease	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Reduce the bracket tax by 0.2 percentage point in brackets 1 and 2 and reduce the threshold of bracket 3 by NOK 2 600	Rate decrease	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Max. tax-free benefit (price discount) for employees buying shares in the employer company increased from NOK 5 000 to NOK 7 500, and increase the max. discount rate from 20 to 25 pct.	Base decrease	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Max. tax-free benefit (price discount) for employees buying shares in the employer company increased from NOK 3 000 to NOK 5 000	Base decrease	Announcement: 29-05-2020 Legislation: 19-06-2020 In force from: 23-06-2020
Further improvements of the option scheme for start-ups. Permanent change	Base decrease	Announcement: 12-05-2020 Legislation: 19-06-2020 In force from: 25-06-2020
Increase the cap on tax-exempted gifts from NOK 2 000 to NOK 5 000	Base decrease	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Personal income tax: Savings		
Focus the home investment savings scheme for people below the age of 34 years (BSU) on those who do not own a home and increase the maximum annual savings from NOK 25 000 to NOK 27 500	Base increase	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Expanded deduction scheme for investments in start ups	Base decrease	Announcement: 29-05-2020 Legislation: 15-06-2020 In force from: 15-06-2020
Social security contributions: Employer		
Reduced rate with 4 pct. points. 3rd term (May-June)	Rate decrease	Announcement: 12-05-2020 Legislation: 15-06-2020 In force from: 01-05-2020
Corporate income tax		
To prevent profit shifting a 15-pct. withholding tax is introduced on the payment of interest, royalties and rent on certain physical assets from enterprises with activities in Norway to associated enterprises in low-tax jurisdiction. The changes will enter into effect on 1 July 2021 in order to give the Tax Administration and businesses more time to prepare.	Rate increase; base increase	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-07-2021
Loss carryback for companies. Losses in 2020 can be deducted against profits in 2018 and 2019	Neutral	Announcement: 13-03-2020 Legislation: 19-03-2020 In force from: 01-01-2020
Temporary initial depreciation allowances of 10 pct. on machinery and equipment	Base decrease	Announcement: 12-05-2020 Legislation: 15-06-2020 In force from: 15-06-2020
Deferred payments of CIT 2. term	Neutral	Announcement: 20-03-2020 Legislation: 21-03-2020 In force from: 15-04-2020
Other corporate taxes		
Convert the resource rent tax on hydropower plants into a cash flow tax (for new investments). Hydropower enterprises may immediately deduct new investment costs instead of gradually deducting these through depreciation and uplift.	Neutral	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Temporary amendments to the Petroleum taxation act: Immediate deduction in the special tax base for certain investment costs and an increased uplift. Cash payouts for losses in 2020/2021.	Base decrease	Announcement: 12-05-2020 Legislation: 15-06-2020
Value-added tax		
Reduced low rate in the VAT from 12 to 6 pct. (in two steps)	Rate decrease	Announcement: 20-03-2020 Legislation: 21-03-2020 In force from: 21-03-2020

Description of measure	Change	Date
Deferred payments of VAT 1st term	Neutral	Announcement: 20-03-2020 Legislation: 21-03-2020 In force from: 14-04-2020
Other excise duties		
Tax rate on non-alcoholic beverages reduced by 50 pct. in real terms	Rate decrease	Announcement: 01-12-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Abolish the excise duty on chocolate- and sugar products	Rate decrease	Announcement: 01-12-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Further reductions in tax rates on non-alcoholic beverages: (i) Beverages only added artificial sweeteners, reduced by 30 pct.; (ii) beverages containing more than 0 to 5 grams sugar per 100 ml, reduced by 20 pct.; (iii) beverages containing more than 5 to 8 grams sugar per 100 ml, reduced by 10 pct.	Rate decrease	Announcement: 07-10-2020 Legislation: 15-12-2020 In force from: 01-07-2021
Tax rate on alcoholic beverages (i) over 0.7 up to and including 2.7 volume percent; (ii) over 2.7 up to and including 3.7 volume percent; (iii) over 3.7 up to and including 4.7 volume percent; (iiii) over 4.7 up to and including 22 volume percent, reduced by 10 pct. in real terms.	Rate decrease	Announcement: 01-12-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Tax rate on snuff reduced by 25 pct. in real terms.	Rate decrease	Announcement: 01-12-2020 Legislation: 15-12-2020 In force from: 01-01-2021
Tax rate on non-alcoholic beverages reduced by 28,6 pct. in real terms	Rate decrease	Announcement: 11-06-2020 Legislation: 19-06-2020 In force from: 01-07-2020
Temporary abolishment of the air passenger and aviation tax for 2020 and 2021	Rate decrease; base decrease	Announcement: 13-03-2020 Legislation: 19-03-2020
Recurrent taxes on (net) wealth		
Increase in the valuation discount for shares and operating assets and associated debt from 25% to 35%	Base decrease	Announcement: 29-05-2020 Legislation: 19-06-2020 In force from: 01-01-2020
Increase in the valuation discount for shares and operating assets and associated debt from 35% to 45%	Base decrease	Announcement: 07-10-2020 Legislation: 18-12-2020 In force from: 01-01-2021
Deferred payment of net wealth tax for owners of companies with expected loss in 2020.	Neutral	Announcement: 13-03-2020 Legislation: 19-03-2020 In force from: 19-03-2020

United Kingdom

Table UK.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	11.9	11.4	11.0	12.2	12.8	12.8	12.9	12.9	13.0	13.0	13.1	13.1	13.0		328.9
VAT	6.0	5.9	5.2	6.1	6.8	6.8	6.8	6.9	6.9	6.9	6.9	7.0	7.0		176.4
Taxes and duties on imports excluding VAT	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		3.8
Taxes on products, except VAT and import duties	4.2	3.9	4.0	4.1	4.1	4.1	4.1	4.2	4.2	4.3	4.3	4.3	4.2		105.0
Other taxes on production	1.5	1.6	1.7	1.9	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.7		43.6
Direct taxes	15.7	16.8	14.9	14.9	14.8	14.0	13.9	13.7	13.8	14.1	14.3	14.3	14.2		357.1
Personal income taxes	10.1	10.1	9.8	9.5	9.5	9.0	8.9	8.7	8.9	9.0	9.1	9.1	9.2		231.7
Corporate income taxes	3.3	3.0	2.6	2.9	2.8	2.6	2.5	2.5	2.4	2.7	2.7	2.7	2.4		61.3
Other	2.4	3.7	2.6	2.4	2.5	2.4	2.5	2.4	2.5	2.5	2.5	2.5	2.5		64.1
Social contributions	6.2	6.3	6.3	6.2	6.3	6.2	6.1	6.0	6.1	6.2	6.4	6.4	6.6		165.5
Employers'	3.6	3.7	3.6	3.6	3.6	3.6	3.6	3.5	3.5	3.7	3.8	3.8	3.8		95.7
Households'	2.6	2.6	2.6	2.6	2.7	2.6	2.5	2.5	2.5	2.6	2.6	2.6	2.8		69.8
Less: capital transfers ⁽¹⁾	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	33.8	34.6	32.2	33.3	33.9	33.0	32.9	32.6	32.8	33.4	33.8	33.8	33.8		851.5
B. Structure by level of government															
	as % of total taxation														
Central government	94.6	94.6	93.9	94.1	94.4	94.3	94.4	94.4	94.4	94.5	94.5	94.4	94.3		802.9
State government ⁽²⁾	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.9	4.9	5.5	5.3	5.1	5.2	5.1	5.1	5.1	5.0	5.0	5.2	5.3		44.8
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4		3.8
C. Structure by economic function															
	as % of GDP														
Consumption	10.0	9.8	9.5	10.4	11.2	11.1	11.1	11.0	11.1	11.1	11.1	11.1	11.1		279.8
Labour	13.4	13.4	13.0	13.5	13.3	12.8	12.6	12.3	12.3	12.5	12.8	12.8	13.0		327.9
of which on income from employment	13.2	13.2	12.9	13.3	13.1	12.6	12.4	12.1	12.1	12.3	12.6	12.6	12.8		322.0
Paid by employers	3.6	3.7	3.7	3.8	3.6	3.7	3.6	3.5	3.6	3.7	3.9	3.9	3.9		99.6
Paid by employees	9.6	9.5	9.2	9.4	9.5	9.0	8.8	8.6	8.5	8.6	8.7	8.7	8.8		222.4
Paid by non-employed	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2		5.9
Capital	10.5	11.3	9.7	9.5	9.4	9.1	9.2	9.2	9.4	9.8	10.0	9.9	9.7		243.8
Income of corporations	3.3	3.0	2.6	2.9	2.8	2.6	2.5	2.5	2.4	2.7	2.7	2.7	2.4		61.3
Income of households	1.5	1.7	1.8	1.3	1.3	1.3	1.4	1.4	1.7	1.6	1.7	1.8	1.8		46.2
Income of self-employed	1.4	1.4	1.2	1.2	1.2	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1		27.0
Stock of capital	4.2	5.3	4.1	4.0	4.1	4.1	4.3	4.3	4.3	4.4	4.4	4.4	4.3		109.3

Table UK.1: Tax Revenue (continued)

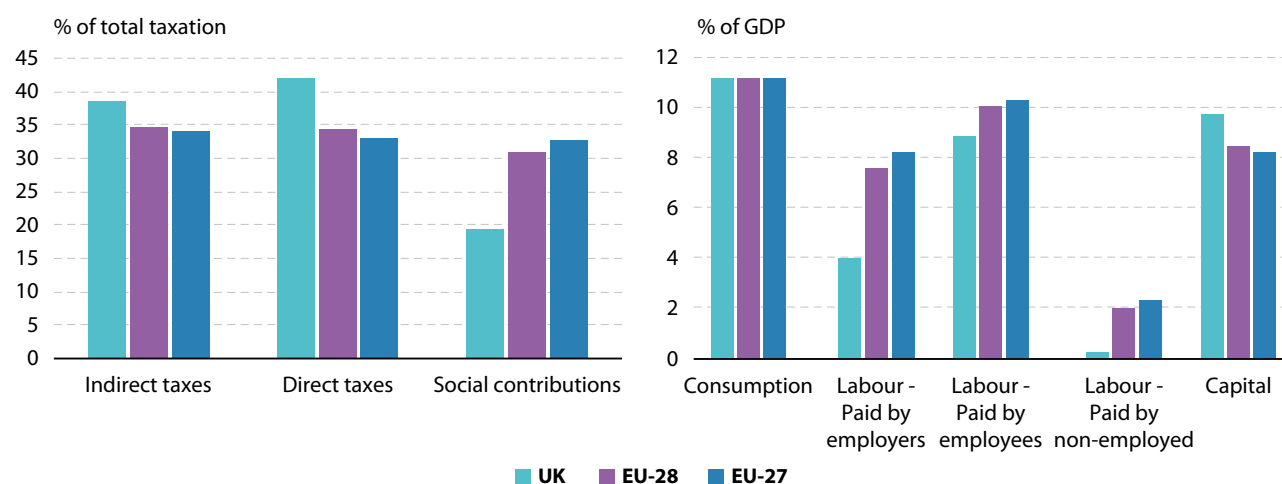
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.3	2.2	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.3		58.8
Energy	1.7	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.7	1.7		43.3
of which transport fuel taxes	1.5	1.4	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.2		
Transport	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6		14.1
Pollution and resources	0.08	0.08	0.07	0.09	0.08	0.08	0.08	0.08	0.07	0.07	0.06	0.06	0.05		1.4
E. Property taxes	as % of GDP														
Taxes on property	4.1	5.2	3.9	3.8	3.9	3.9	4.1	4.1	4.1	4.2	4.2	4.2	4.2		105.0
Recurrent taxes on immovable property	2.9	3.0	3.2	3.1	3.1	3.1	3.1	3.0	3.0	3.0	3.0	3.1	3.1		78.0
Other taxes on property	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.1	1.2	1.2	1.1	1.1		26.9
F. Implicit tax rates	%														
Consumption	13.8	13.4	12.7	14.0	15.1	15.0	14.8	14.8	15.0	15.0	15.1	15.1	15.2		
Labour	25.9	26.3	25.3	26.2	26.4	25.7	25.1	24.9	24.9	25.4	25.8	25.7	25.7		
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3		7.5
Tax expenditure component	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3		7.5
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	33.7	34.5	32.1	33.2	33.8	33.0	32.8	32.5	32.6	33.2	33.6	33.6	33.5		844.0

(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 UK.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

3

Annex A: Tables

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	39.0	38.4	38.0	37.9	38.4	39.3	39.8	39.9	39.7	39.8	39.9	40.1	40.1	2.1		5 595 531
EU-28	38.1	37.8	37.2	37.3	37.7	38.3	38.7	38.7	38.5	38.8	39.0	39.1	39.1	1.9		6 447 013
EA-19	39.0	38.5	38.2	38.1	38.6	39.6	40.1	40.2	40.1	40.1	40.3	40.5	40.5	2.3		4 828 673
Belgium	43.3	44.0	43.2	43.6	44.4	45.3	46.0	45.7	45.0	44.2	44.8	44.8	43.6	0.4	3	207 499
Bulgaria	31.6	30.7	27.1	26.1	25.4	26.7	28.5	28.5	29.1	29.1	29.4	30.0	30.3	3.2	24	18 526
Czechia	34.6	33.5	32.5	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	36.1	3.6	15	80 805
Denmark	46.4	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.4	45.7	45.7	44.3	46.1	1.1	1	144 192
Germany	37.8	38.1	38.7	37.3	37.7	38.4	38.5	38.3	38.8	39.2	39.4	40.0	40.3	1.6	8	1 391 341
Estonia	31.0	31.2	34.8	32.9	31.2	31.5	31.5	31.9	33.1	33.2	32.5	32.9	33.1	-1.7	21	9 299
Ireland	30.8	29.0	28.1	27.8	28.5	28.7	29.0	29.0	23.4	23.8	22.6	22.5	22.1	-6.0	27	78 854
Greece	31.8	31.8	30.8	32.3	34.3	36.3	35.9	36.3	36.6	38.9	39.3	40.0	39.5	8.7	9	72 418
Spain	36.5	32.2	29.7	31.3	31.2	32.4	33.2	33.9	33.9	33.7	34.0	34.7	34.8	5.1	18	432 684
France	42.7	42.6	42.2	42.3	43.4	44.5	45.5	45.7	45.7	45.7	46.4	46.3	45.5	3.3	2	1 104 782
Croatia	37.2	37.0	36.5	36.1	35.3	36.0	36.7	36.8	37.1	37.5	37.5	38.1	38.5	2.0	12	20 887
Italy	41.3	41.1	41.5	41.2	41.1	43.1	43.2	42.9	42.8	42.1	41.8	41.7	42.3	0.8	6	756 837
Cyprus	36.1	34.7	31.8	31.7	31.7	31.7	31.8	33.7	33.2	32.3	33.2	33.5	35.6	3.8	16	7 924
Latvia	28.2	27.9	27.5	28.4	28.2	28.9	29.1	29.7	29.8	30.7	31.1	31.0	30.8	3.3	23	9 386
Lithuania	30.1	30.6	30.2	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.5	30.0	30.1	-0.1	25	14 693
Luxembourg	36.3	36.9	38.4	37.7	37.2	38.5	38.3	37.6	36.2	36.4	37.5	39.6	39.1	0.7	11	24 864
Hungary	39.4	39.4	38.9	36.9	36.4	39.1	38.6	38.5	38.8	39.2	38.0	36.9	36.5	-2.4	14	53 274
Malta	32.7	31.7	31.8	30.9	31.8	31.5	31.4	31.5	29.6	30.6	31.0	31.4	31.3	-0.5	22	4 190
Netherlands	35.5	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.8	39.3	4.2	10	318 698
Austria	40.7	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	41.8	41.9	42.3	42.6	1.5	5	169 440
Poland	34.6	34.3	31.4	31.3	31.8	32.2	32.1	32.1	32.4	33.4	34.1	35.1	35.2	3.8	17	187 324
Portugal	31.9	31.7	29.8	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.7	34.6	4.8	19	73 820
Romania	28.4	26.8	25.2	26.4	28.3	27.9	27.4	27.5	28.1	25.9	24.9	26.0	26.0	0.8	26	58 100
Slovenia	38.0	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.5	37.4	0.1	13	18 107
Slovakia	29.1	29.0	28.8	28.0	29.0	28.6	30.8	31.8	32.5	33.0	34.0	34.1	34.4	5.6	20	32 292
Finland	41.4	41.1	40.8	40.6	41.8	42.4	43.4	43.5	43.5	43.7	42.9	42.4	42.2	1.4	7	101 546
Sweden	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	-0.7	4	203 749
Iceland	38.7	34.6	31.3	32.4	33.3	34.0	34.5	37.3	35.4	50.8	37.6	37.2	35.8	4.5		7 745
Norway	42.2	41.4	41.3	42.0	42.1	41.6	40.0	38.9	38.6	39.1	38.9	39.7	40.1	-1.2		144 448
United Kingdom	33.8	34.6	32.2	33.3	33.9	33.0	32.9	32.6	32.8	33.4	33.8	33.8	33.8	1.6		851 482

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	26.4	25.7	24.9	25.0	25.4	26.2	26.5	26.6	26.6	26.7	26.8	26.9	27.0	2.1		3 765 592
EU-28	26.6	26.1	25.0	25.3	25.7	26.3	26.6	26.6	26.6	26.7	26.9	27.0	27.0	2.0		4 451 554
EA-19	25.6	25.0	24.2	24.3	24.7	25.6	26.0	26.0	26.1	26.1	26.2	26.5	26.6	2.4		3 169 340
Belgium	29.9	30.2	28.9	29.6	30.2	31.0	31.6	31.4	30.8	30.6	31.2	31.4	30.3	1.4	5	144 094
Bulgaria	23.9	23.3	19.9	19.4	18.7	19.9	21.0	20.6	21.3	21.4	21.2	21.3	21.4	1.5	21	13 100
Czechia	19.7	18.7	18.4	18.4	19.4	19.8	20.3	19.7	20.0	20.4	20.6	20.6	20.6	2.2	23	46 031
Denmark	46.4	44.7	44.9	44.9	44.9	45.7	46.2	48.8	46.3	45.7	45.6	44.2	46.1	1.2	1	144 060
Germany	23.2	23.5	23.1	22.1	22.7	23.2	23.3	23.1	23.5	23.8	23.9	24.3	24.4	1.3	16	841 164
Estonia	20.7	19.8	22.0	20.3	19.7	20.4	20.5	21.1	22.0	22.1	21.4	21.4	21.5	-0.5	20	6 042
Ireland	26.7	24.6	22.9	22.7	22.9	23.5	23.8	24.0	19.4	19.7	18.7	18.6	18.3	-4.6	26	65 081
Greece	21.1	21.1	20.6	21.3	23.4	25.2	25.2	25.8	26.0	27.8	27.6	28.1	27.3	6.7	9	50 125
Spain	24.6	20.3	17.7	19.5	19.4	20.7	21.7	22.3	22.5	22.3	22.4	23.0	22.5	4.8	17	280 157
France	27.1	27.0	25.9	26.2	27.3	28.1	28.8	28.8	29.0	29.0	29.7	30.3	30.7	4.8	3	744 315
Croatia	25.3	25.2	24.4	24.1	23.5	24.4	25.2	24.9	25.3	25.9	25.8	26.4	26.9	2.5	10	14 614
Italy	29.0	28.3	28.4	28.3	28.3	30.1	30.2	30.0	29.9	29.4	29.1	28.7	29.0	0.6	6	519 793
Cyprus	29.3	27.7	24.0	23.7	23.8	24.0	24.2	25.4	24.9	24.2	24.7	24.9	24.8	0.8	14	5 533
Latvia	20.4	20.0	18.3	19.7	19.6	20.3	20.7	21.3	21.5	22.5	22.7	21.9	21.3	3.0	22	6 475
Lithuania	21.0	21.1	17.7	16.7	16.1	16.2	16.1	16.4	17.4	17.6	17.2	17.4	20.5	2.8	24	9 989
Luxembourg	26.3	26.4	26.9	26.8	26.4	27.3	27.3	27.0	25.5	25.9	26.8	28.8	28.4	1.5	7	18 019
Hungary	26.0	26.0	26.1	25.1	23.6	25.4	25.3	25.3	25.6	25.5	25.2	24.9	24.8	-1.3	15	36 182
Malta	27.1	26.0	26.2	25.5	26.0	25.9	25.9	26.2	24.6	25.5	25.9	26.1	26.1	-0.1	11	3 492
Netherlands	23.1	22.7	22.5	22.6	21.9	21.1	21.4	22.4	23.0	23.7	24.9	24.8	25.8	3.3	12	209 420
Austria	27.2	27.9	27.0	27.1	27.3	27.8	28.3	28.3	28.7	27.3	27.3	27.6	27.8	0.8	8	110 400
Poland	22.8	23.1	20.3	20.5	20.7	20.2	19.8	19.9	20.0	20.7	21.3	22.1	22.0	1.7	18	116 978
Portugal	23.7	23.4	21.2	21.8	23.3	23.0	25.1	25.2	25.4	25.0	25.0	25.3	25.0	3.8	13	53 274
Romania	18.8	17.8	16.3	17.7	19.2	19.1	18.7	19.0	20.0	17.9	16.5	15.4	15.5	-0.8	27	34 605
Slovenia	23.7	22.9	21.8	22.2	22.0	22.1	22.0	22.2	22.2	22.2	21.9	22.0	21.7	-0.1	19	10 521
Slovakia	17.6	17.3	16.4	16.0	17.0	16.4	17.6	18.3	18.9	18.8	19.3	19.3	19.4	3.0	25	18 196
Finland	30.0	29.6	28.6	28.5	29.8	29.8	30.9	30.9	30.9	31.0	31.0	30.5	30.5	1.9	4	73 251
Sweden	42.3	41.2	40.9	40.2	39.2	39.3	39.7	39.4	39.9	41.4	41.4	41.0	40.2	-0.7	2	190 683
Iceland	35.8	31.9	28.4	28.6	29.5	30.5	30.9	33.8	31.9	47.4	34.1	33.7	32.5	4.1		7 035
Norway	33.5	32.8	31.7	32.6	32.8	32.2	30.5	29.0	28.1	28.4	28.6	29.6	29.5	-2.2		106 182
United Kingdom	27.6	28.2	26.0	27.1	27.6	26.8	26.8	26.6	26.7	27.1	27.4	27.4	27.2	1.2		685 962

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

Table 3: Indirect taxes as % of GDP

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	13.4	13.0	12.8	13.1	13.2	13.5	13.6	13.7	13.7	13.6	13.6	13.7	13.7	0.9		1 915 036
EU-28	13.2	12.7	12.6	12.9	13.2	13.4	13.5	13.6	13.6	13.5	13.6	13.6	13.6	1.0		2 243 904
EA-19	13.0	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.2	13.2	13.2	13.2	13.3	0.9		1 589 078
Belgium	13.3	13.2	13.1	13.4	13.5	13.8	13.8	13.7	13.5	13.8	13.7	13.8	13.8	0.7	17	65 672
Bulgaria	16.2	17.0	14.4	14.3	13.8	15.0	15.7	15.0	15.7	15.6	15.2	15.2	15.6	1.2	6	9 562
Czechia	10.7	10.5	10.9	11.2	12.0	12.4	12.3	12.0	12.3	12.4	12.4	12.1	12.1	1.2	21	27 149
Denmark	17.6	16.6	16.4	16.3	16.4	16.4	16.3	16.0	16.1	16.1	15.9	16.0	15.4	-1.0	7	48 242
Germany	11.0	11.0	11.4	11.0	11.2	11.1	11.0	10.9	11.0	10.9	10.8	10.8	10.9	-0.5	25	376 772
Estonia	13.4	12.2	14.6	13.8	13.5	13.8	13.4	13.8	14.3	14.7	14.2	14.0	14.2	-0.4	11	4 002
Ireland	13.3	12.2	10.9	10.9	10.5	10.6	10.9	11.0	8.7	8.8	8.3	8.0	7.8	-3.1	27	27 923
Greece	12.7	12.7	11.8	12.8	13.9	14.2	14.5	15.9	16.3	17.5	17.5	17.6	17.5	5.7	4	32 042
Spain	11.6	9.6	8.2	10.0	9.8	10.4	11.2	11.6	12.0	11.8	11.8	11.9	11.7	3.5	23	145 515
France	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	16.6	17.0	2.0	5	411 872
Croatia	17.9	17.9	17.0	17.5	17.1	18.1	18.6	18.6	19.2	19.4	19.6	20.0	20.3	3.3	2	11 007
Italy	14.5	13.7	13.5	14.0	14.1	15.3	14.9	15.4	15.2	14.5	14.6	14.6	14.6	1.1	10	261 272
Cyprus	17.4	16.7	14.4	14.4	13.7	14.0	13.8	15.0	15.0	14.9	15.1	15.3	15.1	0.7	9	3 376
Latvia	12.1	10.9	11.3	12.4	12.3	12.7	13.0	13.5	13.7	14.2	14.1	14.5	14.2	2.9	12	4 333
Lithuania	11.9	11.9	11.8	12.0	11.8	11.3	11.2	11.4	11.9	11.9	11.8	11.7	11.8	0.0	22	5 743
Luxembourg	13.1	12.5	12.6	12.4	12.4	12.9	12.9	13.2	11.1	11.2	11.5	11.8	11.6	-1.0	24	7 395
Hungary	15.9	15.7	16.5	17.4	17.3	18.7	18.7	18.6	18.8	18.2	18.0	18.2	18.1	1.6	3	26 447
Malta	14.3	13.8	13.3	13.4	13.5	13.0	12.6	12.8	12.0	12.2	12.2	12.8	12.2	-1.1	19	1 639
Netherlands	11.8	11.7	11.4	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	12.1	12.5	1.1	18	100 905
Austria	13.9	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	14.0	14.1	-0.3	14	55 953
Poland	14.6	14.7	13.1	13.9	13.9	13.2	13.0	13.1	13.1	13.6	14.0	14.2	14.0	0.9	15	74 653
Portugal	14.5	14.1	12.6	13.3	13.9	13.9	13.8	14.3	14.7	14.9	15.0	15.3	15.2	2.6	8	32 419
Romania	12.2	11.4	10.3	11.9	13.2	13.3	12.8	12.8	13.4	11.4	10.4	10.5	10.7	0.4	26	23 804
Slovenia	14.6	14.1	13.7	14.2	14.1	14.5	15.0	15.0	14.9	14.7	14.4	14.2	13.8	0.1	16	6 691
Slovakia	11.3	10.7	10.7	10.5	11.4	10.8	11.4	11.6	11.7	11.6	12.0	12.0	12.2	1.5	20	11 411
Finland	12.7	12.5	12.9	13.0	13.8	14.1	14.4	14.4	14.2	14.4	14.1	14.3	14.2	1.3	13	34 145
Sweden	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	-0.3	1	105 094
Iceland	17.7	14.7	12.9	13.2	13.3	13.8	13.6	15.2	14.6	14.0	14.9	14.6	14.0	1.1		3 030
Norway	12.2	10.9	11.7	11.8	11.4	11.2	11.3	11.4	12.0	12.6	12.5	12.2	12.3	0.6		44 442
United Kingdom	11.9	11.4	11.0	12.2	12.8	12.8	12.9	12.9	13.0	13.0	13.1	13.1	13.0	2.0		328 869

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

Table 4: Indirect taxes as % of total

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	34.4	33.7	33.7	34.4	34.5	34.4	34.2	34.3	34.4	34.3	34.1	34.1	34.2	0.5		1 915 036
EU-28	34.5	33.7	33.7	34.7	34.9	35.0	34.8	35.1	35.2	34.9	34.8	34.7	34.8	1.1		2 243 904
EA-19	33.2	32.3	32.4	33.0	33.0	32.9	32.7	33.0	33.1	32.9	32.7	32.7	32.9	0.5		1 589 078
Belgium	30.6	29.9	30.3	30.8	30.4	30.5	30.0	30.0	30.1	31.2	30.7	30.8	31.6	1.3	25	65 672
Bulgaria	51.1	55.3	53.2	54.9	54.5	56.2	55.0	52.6	53.9	53.4	51.7	50.9	51.6	-1.6	2	9 562
Czechia	30.9	31.3	33.5	34.2	35.4	36.0	36.5	35.1	36.0	35.4	35.1	33.7	33.6	0.1	21	27 149
Denmark	37.9	37.1	36.5	36.1	36.3	35.8	35.1	32.8	34.6	35.2	34.7	36.1	33.5	-3.0	22	48 242
Germany	29.0	28.7	29.6	29.5	29.6	29.0	28.7	28.5	28.5	27.9	27.4	27.1	27.1	-2.5	27	376 772
Estonia	43.3	39.0	42.0	41.8	43.2	43.9	42.6	43.2	43.2	44.1	43.8	42.5	43.0	1.0	8	4 002
Ireland	43.0	41.9	38.9	39.3	37.1	37.0	37.5	38.0	37.0	37.2	37.0	35.5	35.4	-3.5	16	27 923
Greece	39.9	39.9	38.4	39.7	40.4	39.0	40.4	43.9	44.6	45.1	44.5	44.0	44.2	5.8	6	32 042
Spain	31.8	29.7	27.5	32.0	31.3	32.0	33.7	34.3	35.3	35.1	34.9	34.4	33.6	6.1	19	145 515
France	35.1	34.6	35.5	34.9	35.0	34.5	34.3	34.5	34.9	35.2	35.3	35.8	37.3	1.8	14	411 872
Croatia	48.1	48.3	46.7	48.5	48.4	50.2	50.7	50.5	51.8	51.6	52.2	52.4	52.7	6.0	1	11 007
Italy	35.1	33.2	32.5	33.9	34.3	35.4	34.6	35.8	35.4	34.4	34.8	35.0	34.5	2.0	18	261 272
Cyprus	48.1	48.0	45.1	45.3	43.3	44.3	43.5	44.6	45.3	46.1	45.4	45.6	42.6	-2.5	9	3 376
Latvia	43.0	39.2	41.0	43.6	43.6	43.8	44.6	45.4	46.0	46.4	45.5	46.7	46.2	5.2	5	4 333
Lithuania	39.6	38.9	39.1	42.5	43.4	42.1	41.5	41.5	41.2	40.2	40.2	39.1	39.1	0.0	13	5 743
Luxembourg	36.0	33.8	32.7	32.9	33.3	33.6	33.8	35.1	30.6	30.7	30.7	29.8	29.7	-3.0	26	7 395
Hungary	40.3	39.8	42.3	47.0	47.6	47.8	48.5	48.3	48.4	46.4	47.5	49.4	49.6	7.3	4	26 447
Malta	43.7	43.6	41.7	43.4	42.5	41.2	40.1	40.7	40.7	39.8	39.5	40.6	39.1	-2.6	12	1 639
Netherlands	33.3	32.5	32.4	32.0	31.4	30.6	31.0	31.4	31.2	31.1	30.9	31.3	31.7	-0.7	24	100 905
Austria	34.1	33.7	35.0	35.1	35.1	35.1	34.2	33.8	33.5	34.6	34.1	33.2	33.0	-2.0	23	55 953
Poland	42.0	42.8	41.8	44.2	43.8	40.9	40.5	40.8	40.4	40.7	40.9	40.5	39.9	-1.9	11	74 653
Portugal	45.6	44.3	42.3	43.8	43.1	43.9	40.6	41.9	42.6	43.8	44.1	44.0	43.9	1.6	7	32 419
Romania	43.1	42.5	40.9	45.2	46.4	47.7	46.8	46.5	47.6	44.2	41.7	40.5	41.0	0.1	10	23 804
Slovenia	38.4	37.5	36.7	37.3	37.6	38.4	40.0	40.0	39.7	39.2	38.6	37.8	37.0	0.3	15	6 691
Slovakia	38.9	36.9	37.1	37.6	39.3	37.6	36.9	36.6	36.0	35.3	35.5	35.2	35.3	-1.8	17	11 411
Finland	30.8	30.4	31.8	31.9	33.1	33.2	33.2	33.0	32.5	33.0	32.9	33.7	33.6	1.8	20	34 145
Sweden	49.1	51.0	51.6	51.7	51.8	52.2	51.7	51.4	50.7	51.0	50.8	51.2	51.6	0.0	3	105 094
Iceland	45.8	42.6	41.4	40.7	39.8	40.7	39.5	40.6	41.2	27.6	39.7	39.3	39.1	-2.3		3 030
Norway	28.9	26.4	28.3	28.1	27.0	26.8	28.2	29.4	31.0	32.2	32.1	30.6	30.8	2.5		44 442
United Kingdom	35.1	33.1	34.3	36.8	37.8	38.7	39.2	39.7	39.5	39.0	38.8	38.8	38.6	4.3		328 869

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

Table 5: VAT as % of GDP

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	6.9	6.8	6.5	6.8	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1	7.2	0.7		1 001 753
EU-28	6.8	6.6	6.4	6.7	6.9	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1	0.7		1 178 108
EA-19	6.7	6.5	6.3	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.8	6.9	6.9	0.6		829 030
Belgium	6.9	6.9	6.8	7.0	6.9	7.0	6.9	6.8	6.6	6.7	6.7	6.7	6.7	-0.1	22	31 702
Bulgaria	9.8	10.4	8.4	8.7	8.1	9.0	9.3	8.9	8.9	9.1	8.9	9.1	9.2	0.8	5	5 628
Czechia	6.0	6.4	6.5	6.6	6.8	7.0	7.3	7.4	7.2	7.4	7.6	7.6	7.6	1.1	16	16 964
Denmark	10.0	9.6	9.7	9.4	9.5	9.5	9.2	9.2	9.1	9.3	9.4	9.5	9.3	-0.4	3	29 059
Germany	6.8	6.9	7.3	7.0	7.1	7.1	7.0	6.9	7.0	7.0	7.0	7.0	7.1	-0.2	20	244 111
Estonia	8.7	7.7	8.6	8.5	8.1	8.4	8.2	8.5	9.0	9.0	9.0	9.0	8.8	0.2	8	2 483
Ireland	7.3	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.5	4.7	4.3	4.3	4.3	-1.8	27	15 281
Greece	7.1	7.0	6.3	7.1	7.4	7.3	7.0	7.1	7.3	8.2	8.3	8.5	8.4	2.1	11	15 390
Spain	5.8	4.7	3.4	5.2	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.6	6.5	3.1	23	80 896
France	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.2	0.5	18	174 355
Croatia	11.7	11.9	11.2	11.4	11.3	12.3	12.6	12.6	12.8	12.9	13.1	13.4	13.7	2.5	1	7 420
Italy	5.9	5.7	5.5	6.0	6.0	5.9	5.8	5.9	6.1	6.0	6.2	6.2	6.2	0.7	24	111 494
Cyprus	9.3	9.6	8.3	8.2	7.7	8.1	7.8	8.7	8.4	8.7	8.6	9.1	9.3	1.0	4	2 066
Latvia	7.6	6.3	5.9	6.7	6.7	7.1	7.4	7.6	7.6	8.0	8.0	8.4	8.6	2.7	10	2 632
Lithuania	8.0	7.9	7.3	7.8	7.8	7.5	7.5	7.6	7.7	7.8	7.8	7.7	7.9	0.6	14	3 850
Luxembourg	6.1	6.3	6.7	6.6	6.7	7.2	7.4	7.6	5.7	5.7	5.9	6.0	6.0	-0.7	26	3 823
Hungary	7.8	7.6	8.3	8.5	8.3	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.5	1.2	2	13 916
Malta	7.3	7.4	7.3	7.0	7.5	7.3	7.3	7.3	6.7	6.8	7.0	7.4	7.0	-0.3	21	934
Netherlands	6.8	6.7	6.6	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	6.8	7.2	0.6	19	58 131
Austria	7.4	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.6	7.7	7.6	7.6	-0.1	15	30 405
Poland	8.2	7.9	7.3	7.6	7.8	7.2	7.1	7.2	7.0	7.2	7.8	8.1	8.0	0.7	13	42 383
Portugal	8.2	8.1	6.8	7.5	8.1	8.3	8.0	8.5	8.6	8.5	8.6	8.7	8.8	2.0	9	18 786
Romania	7.9	7.5	6.3	7.6	8.7	8.3	8.1	7.6	8.1	6.4	6.2	6.3	6.2	-0.1	25	13 795
Slovenia	8.3	8.3	7.9	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	8.0	0.1	12	3 886
Slovakia	6.6	6.7	6.6	6.1	6.6	5.9	6.3	6.6	6.8	6.7	7.0	7.1	7.3	0.7	17	6 830
Finland	8.1	8.1	8.4	8.3	8.7	8.9	9.2	9.2	9.0	9.1	9.0	9.1	9.1	0.7	7	21 974
Sweden	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	0.2	6	43 559
Iceland	10.1	8.6	7.5	7.4	7.5	7.8	7.6	7.8	8.0	8.2	8.9	8.8	8.2	0.7		1 772
Norway	8.0	7.1	7.7	7.8	7.6	7.5	7.6	7.8	8.2	8.7	8.6	8.4	8.6	0.9		31 164
United Kingdom	6.0	5.9	5.2	6.1	6.8	6.8	6.8	6.9	6.9	6.9	6.9	7.0	7.0	1.8		176 355

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

Table 6: VAT as % of total

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	17.7	17.6	17.2	18.0	17.9	17.5	17.4	17.5	17.6	17.6	17.7	17.8	17.9	0.7		1 001 753
EU-28	17.8	17.5	17.1	18.1	18.2	17.9	17.8	18.0	18.1	18.0	18.1	18.2	18.3	1.2		1 178 108
EA-19	17.2	16.9	16.5	17.3	17.1	16.8	16.7	16.8	16.9	16.9	17.0	17.0	17.2	0.7		829 030
Belgium	16.0	15.6	15.7	16.0	15.6	15.3	15.1	14.9	14.7	15.1	14.9	15.1	15.3	-0.4	26	31 702
Bulgaria	31.1	33.8	31.1	33.2	32.1	33.6	32.7	31.2	30.5	31.2	30.3	30.3	30.4	-0.7	2	5 628
Czechia	17.4	19.2	20.1	20.1	20.0	20.3	21.0	21.5	21.0	21.0	21.4	21.0	21.0	0.9	17	16 964
Denmark	21.6	21.5	21.5	20.9	21.0	20.8	19.9	18.7	19.7	20.4	20.5	21.5	20.2	-1.3	18	29 059
Germany	18.0	18.1	18.8	18.8	18.7	18.4	18.2	18.1	18.0	17.8	17.6	17.5	17.5	-1.3	23	244 111
Estonia	28.0	24.8	24.8	25.7	26.0	26.6	26.0	26.6	27.2	27.1	27.7	27.3	26.7	1.9	4	2 483
Ireland	23.6	24.0	21.6	21.6	20.0	20.3	19.9	20.3	19.2	19.6	19.3	19.2	19.4	-2.2	19	15 281
Greece	22.3	22.1	20.4	22.0	21.6	20.0	19.5	19.7	20.0	21.1	21.0	21.3	21.3	0.9	15	15 390
Spain	16.0	14.7	11.6	16.4	16.3	16.5	17.8	18.3	19.0	19.1	19.2	19.0	18.7	7.1	20	80 896
France	16.5	16.2	16.0	16.1	15.7	15.3	15.0	15.1	15.1	15.1	15.2	15.3	15.8	-0.2	24	174 355
Croatia	31.6	32.1	30.8	31.7	31.9	34.1	34.3	34.1	34.4	34.2	35.0	35.1	35.5	4.7	1	7 420
Italy	14.3	13.9	13.2	14.6	14.5	13.7	13.4	13.8	14.1	14.3	14.8	14.8	14.7	1.5	27	111 494
Cyprus	25.7	27.5	26.0	25.9	24.1	25.6	24.5	25.7	25.4	27.0	25.8	27.2	26.1	0.1	7	2 066
Latvia	27.0	22.5	21.4	23.5	23.9	24.6	25.3	25.5	25.7	26.1	25.8	27.1	28.0	6.6	3	2 632
Lithuania	26.7	25.9	24.1	27.5	28.7	28.0	27.7	27.5	26.7	26.3	26.6	25.8	26.2	2.1	5	3 850
Luxembourg	16.9	17.0	17.4	17.5	18.1	18.8	19.4	20.1	15.7	15.7	15.6	15.1	15.4	-2.0	25	3 823
Hungary	19.9	19.3	21.3	23.0	22.9	23.3	23.0	23.9	24.4	23.3	24.4	25.8	26.1	4.8	6	13 916
Malta	22.2	23.3	22.9	22.6	23.7	23.2	23.3	23.3	22.7	22.1	22.5	23.4	22.3	-0.6	11	934
Netherlands	19.1	18.6	18.8	18.4	18.2	18.0	17.8	17.3	17.6	17.6	17.4	17.6	18.2	-0.6	21	58 131
Austria	18.1	17.9	18.7	18.7	18.3	18.4	18.0	17.8	17.6	18.3	18.3	18.0	17.9	-0.8	22	30 405
Poland	23.8	23.1	23.1	24.2	24.6	22.3	22.1	22.4	21.6	21.6	22.8	23.1	22.6	-0.5	10	42 383
Portugal	25.6	25.4	22.9	24.8	25.1	26.3	23.7	24.8	24.9	24.8	25.1	25.1	25.4	2.5	8	18 786
Romania	27.8	28.1	24.9	28.7	30.6	29.7	29.8	27.8	28.8	24.9	24.9	24.3	23.7	-1.2	9	13 795
Slovenia	21.8	22.1	21.1	21.2	21.5	21.0	22.3	22.4	22.1	21.8	21.7	21.9	21.5	0.4	13	3 886
Slovakia	22.5	23.3	22.9	21.9	22.8	20.6	20.5	20.7	20.9	20.3	20.6	20.7	21.2	-1.7	16	6 830
Finland	19.6	19.6	20.5	20.4	20.9	21.1	21.3	21.0	20.6	20.7	21.0	21.6	21.6	1.1	12	21 974
Sweden	19.0	19.8	20.5	21.1	21.1	20.9	20.8	21.0	20.9	20.8	20.8	21.1	21.4	0.9	14	43 559
Iceland	26.0	24.9	23.9	22.8	22.4	22.8	22.2	20.8	22.6	16.2	23.8	23.6	22.9	-1.0		1 772
Norway	19.0	17.1	18.6	18.5	18.0	18.1	19.1	20.0	21.3	22.3	22.1	21.2	21.6	3.0		31 164
United Kingdom	17.9	17.0	16.3	18.2	20.2	20.6	20.8	21.0	21.1	20.7	20.4	20.6	20.7	4.4		176 355

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.1		76 730
EU-28	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1		80 574
EA-19	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1		63 231
Belgium	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	9	2 904
Bulgaria	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	0.0	15	125
Czechia	1.2	1.0	1.2	1.4	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	0.5	4	3 843
Denmark	2.3	2.0	1.5	1.6	1.9	1.9	2.0	1.9	2.0	2.1	2.0	2.0	1.9	0.2	3	5 961
Germany	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.2	7	30 316
Estonia	3.7	3.4	5.1	4.4	4.4	4.6	4.4	4.4	4.4	4.7	4.3	4.1	4.2	-0.9	1	1 185
Ireland	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	1.1	1.1	-0.9	6	3 973
Greece	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.1	11	673
Spain	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	18	2 095
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	2 843
Croatia	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.1	0.1	0.1	0.1	0.1	-0.4	26	49
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	22	2 331
Cyprus	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.3	0.2	0.2	-0.5	13	53
Latvia	0.3	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	16	52
Lithuania	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	12	144
Luxembourg	3.7	3.6	3.6	3.3	3.3	3.3	3.1	3.0	2.5	2.5	2.5	2.5	2.6	-1.0	2	1 621
Hungary	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	17	248
Malta	0.3	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	20	18
Netherlands	1.5	1.5	1.3	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.6	0.3	5	12 740
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	483
Poland	0.4	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.1	10	2 138
Portugal	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.7	0.4	8	1 424
Romania	0.2	0.2	0.1	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.1	14	487
Slovenia	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	23	62
Slovakia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	-0.1	21	127
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	187
Sweden	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	0.0	19	648
Iceland	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1	-0.2		25
Norway	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		330
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		3 844

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	1.2	1.2	1.2	1.3	1.4	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	0.2		76 730
EU-28	1.1	1.1	1.1	1.2	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.2	0.1		80 574
EA-19	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	0.2		63 231
Belgium	1.5	1.5	1.4	1.4	1.3	1.3	1.2	1.3	1.3	1.4	1.4	1.4	1.4	0.0	9	2 904
Bulgaria	0.9	0.9	0.8	0.7	0.7	0.7	0.8	0.7	0.7	0.8	0.7	0.8	0.7	-0.1	14	125
Czechia	3.3	3.0	3.8	4.4	5.1	5.1	4.9	4.1	5.0	6.3	5.2	5.1	4.8	1.0	4	3 843
Denmark	5.0	4.5	3.4	3.6	4.3	4.2	4.3	3.9	4.3	4.5	4.4	4.5	4.1	0.7	5	5 961
Germany	1.7	1.7	1.8	2.0	2.2	2.1	2.1	2.1	2.0	2.1	2.2	2.2	2.2	0.4	7	30 316
Estonia	12.1	11.0	14.6	13.2	14.2	14.5	13.9	13.7	13.2	14.2	13.3	12.4	12.7	-1.9	1	1 185
Ireland	5.6	6.1	7.2	7.0	7.1	6.7	6.8	6.4	6.1	6.1	6.2	4.9	5.0	-2.2	3	3 973
Greece	0.6	0.9	0.8	0.7	0.7	0.5	0.5	0.4	0.6	0.6	0.9	0.8	0.9	0.1	12	673
Spain	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.0	17	2 095
France	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.1	25	2 843
Croatia	1.4	1.5	1.4	1.4	1.5	1.5	1.0	1.0	0.3	0.3	0.3	0.2	0.2	-1.2	26	49
Italy	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	23	2 331
Cyprus	3.1	3.0	2.3	1.7	1.3	1.0	0.7	0.6	0.7	0.6	0.8	0.7	0.7	-1.6	15	53
Latvia	1.1	1.0	0.9	0.8	0.5	0.5	0.4	0.5	0.6	0.6	0.6	0.6	0.6	-0.3	16	52
Lithuania	0.9	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.0	0.2	11	144
Luxembourg	10.1	9.9	9.2	8.9	8.9	8.6	8.0	8.0	7.0	6.8	6.6	6.3	6.5	-2.7	2	1 621
Hungary	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.1	18	248
Malta	0.8	0.8	0.6	0.6	0.5	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.4	-0.2	19	18
Netherlands	4.2	4.1	3.6	4.3	4.0	3.8	3.7	3.9	3.7	4.0	4.1	4.1	4.0	0.4	6	12 740
Austria	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.0	24	483
Poland	1.3	1.2	1.1	1.0	1.0	1.2	1.4	1.7	1.9	1.7	1.3	1.2	1.1	0.0	10	2 138
Portugal	1.4	1.1	0.9	2.3	2.3	2.1	1.7	1.8	1.9	1.8	1.4	2.1	1.9	1.0	8	1 424
Romania	0.7	0.7	0.6	1.3	1.6	1.7	1.3	1.3	1.4	1.4	1.2	1.2	0.8	0.2	13	487
Slovenia	0.7	0.6	0.5	0.5	0.6	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	-0.2	21	62
Slovakia	0.8	0.8	0.6	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.2	20	127
Finland	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	0.0	27	187
Sweden	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	22	648
Iceland	1.0	1.1	1.0	1.1	1.2	1.2	0.9	0.8	0.6	0.4	0.4	0.4	0.3	-0.7		25
Norway	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.0		330
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0		3 844

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	3.8	3.6	3.6	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.5	-0.1		488 996
EU-28	3.9	3.6	3.6	3.6	3.6	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.6	0.0		594 045
EA-19	3.8	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	0.0		423 179
Belgium	3.9	3.8	3.8	3.9	4.0	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.4	0.6	11	20 735
Bulgaria	5.6	5.8	5.2	5.0	5.0	5.1	5.2	4.9	5.4	5.3	5.1	4.6	4.8	-0.4	5	2 912
Czechia	3.1	2.6	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.2	-0.5	23	4 846
Denmark	3.5	3.1	3.2	3.2	2.8	2.8	2.8	2.6	2.6	2.4	2.3	2.2	2.0	-1.2	24	6 196
Germany	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	2.2	2.2	-0.6	22	76 466
Estonia	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.0	27	38
Ireland	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	1.4	1.4	-0.2	25	4 993
Greece	4.8	4.5	4.3	4.7	5.1	4.9	5.2	5.2	5.0	5.3	5.1	5.4	5.4	1.1	2	9 912
Spain	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.4	3.4	3.2	-0.2	17	40 274
France	3.8	3.7	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	4.8	4.7	1.0	6	114 693
Croatia	4.7	4.5	4.3	4.6	4.3	4.2	4.6	4.8	5.0	5.1	5.2	5.4	5.3	1.0	4	2 856
Italy	4.9	4.7	5.0	4.9	5.1	5.4	5.4	5.6	5.3	5.5	5.3	5.3	5.3	0.3	3	94 626
Cyprus	3.7	3.4	3.3	3.4	3.5	3.4	3.7	4.0	4.3	4.1	4.3	3.9	3.6	0.3	15	809
Latvia	3.4	3.7	4.3	4.4	4.3	4.2	4.4	4.4	4.6	4.7	4.6	4.8	4.4	0.1	10	1 329
Lithuania	3.0	3.1	3.6	3.3	3.1	2.9	2.9	2.9	3.2	3.3	3.3	3.3	3.2	-0.4	18	1 553
Luxembourg	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.0	0.2	26	611
Hungary	7.0	7.1	7.1	7.2	7.2	7.7	7.6	7.2	7.1	7.0	6.7	6.6	6.4	-0.7	1	9 287
Malta	6.3	5.7	5.3	5.0	5.3	4.9	4.6	4.7	4.5	4.7	4.6	4.8	4.6	-0.7	8	616
Netherlands	2.6	2.6	2.5	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	2.3	2.3	-0.2	21	18 526
Austria	3.4	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	3.1	3.0	-0.3	19	12 124
Poland	4.4	4.9	4.0	4.5	4.3	4.1	4.0	3.8	3.8	4.0	4.0	4.0	3.8	-0.2	13	20 230
Portugal	5.0	4.7	4.6	4.1	4.0	3.8	3.8	3.8	3.9	4.3	4.5	4.3	4.2	-0.4	12	9 016
Romania	3.6	3.1	3.4	3.5	3.5	3.8	3.6	3.9	4.0	3.8	3.3	3.3	3.4	0.0	16	7 600
Slovenia	4.0	4.0	4.6	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.6	4.4	-0.2	9	2 138
Slovakia	3.7	2.9	3.0	3.3	3.7	3.6	3.8	3.7	3.7	3.7	3.9	3.8	3.7	0.7	14	3 484
Finland	4.4	4.2	4.4	4.5	4.9	4.9	4.9	4.9	5.0	5.1	4.8	4.9	4.7	0.3	7	11 236
Sweden	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	-0.9	20	11 892
Iceland	4.1	3.0	2.7	3.1	3.1	3.2	3.1	3.0	2.8	2.8	2.9	2.8	2.6	-0.1		552
Norway	3.3	3.0	3.2	3.2	3.0	2.9	2.9	2.9	2.9	3.0	2.9	2.8	2.7	-0.5		9 776
United Kingdom	4.2	3.9	4.0	4.1	4.1	4.1	4.1	4.2	4.2	4.3	4.3	4.3	4.2	0.2		105 049

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	9.7	9.3	9.4	9.3	9.3	9.1	9.1	9.0	9.0	9.1	8.9	8.8	8.7	-0.7		488 996
EU-28	10.1	9.6	9.7	9.7	9.6	9.5	9.5	9.5	9.6	9.6	9.4	9.3	9.2	-0.5		594 045
EA-19	9.7	9.1	9.3	9.2	9.2	9.0	9.0	9.0	9.0	9.0	8.9	8.8	8.8	-0.5		423 179
Belgium	9.1	8.7	8.7	9.0	9.0	8.8	8.8	8.8	9.1	9.6	9.6	9.6	10.0	1.3	17	20 735
Bulgaria	17.8	18.9	19.3	19.0	19.7	18.9	18.3	17.3	18.6	18.1	17.2	15.3	15.7	-3.6	2	2 912
Czechia	8.9	7.9	8.3	8.2	8.5	9.1	9.1	7.8	8.5	6.5	7.0	6.2	6.0	-2.3	21	4 846
Denmark	7.4	6.9	7.1	7.1	6.3	6.2	6.0	5.4	5.5	5.3	5.0	5.0	4.3	-2.8	25	6 196
Germany	7.6	7.3	7.3	7.0	6.8	6.6	6.5	6.4	6.4	6.0	5.9	5.6	5.5	-1.8	24	76 466
Estonia	0.7	0.7	0.4	0.6	0.8	0.6	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.0	27	38
Ireland	10.3	7.7	5.7	6.4	5.6	5.4	5.9	6.0	6.5	6.8	6.6	6.3	6.3	0.6	20	4 993
Greece	15.1	14.3	14.0	14.4	14.8	13.6	14.5	14.4	13.7	13.6	12.9	13.4	13.7	-0.3	5	9 912
Spain	12.4	11.1	11.3	10.9	10.1	9.5	9.9	9.8	10.0	9.8	9.9	9.7	9.3	-2.0	18	40 274
France	8.8	8.6	8.7	8.9	9.2	9.2	9.1	9.1	9.5	9.8	10.0	10.3	10.4	1.7	15	114 693
Croatia	12.6	12.1	11.7	12.7	12.0	11.6	12.5	12.9	13.6	13.7	13.8	14.1	13.7	2.0	6	2 856
Italy	11.9	11.4	12.0	11.9	12.4	12.6	12.6	13.0	12.4	13.1	12.7	12.6	12.5	0.5	8	94 626
Cyprus	10.3	9.8	10.3	10.8	11.1	10.8	11.5	11.8	12.9	12.7	12.9	11.7	10.2	-0.1	16	809
Latvia	12.2	13.2	15.6	15.5	15.1	14.6	15.0	14.9	15.3	15.4	14.9	15.4	14.2	-1.4	4	1 329
Lithuania	9.9	10.3	11.9	11.7	11.5	10.9	10.7	10.7	11.2	11.1	11.1	11.0	10.6	-1.3	14	1 553
Luxembourg	3.5	2.6	2.1	2.1	2.1	2.1	2.1	2.3	2.4	2.5	2.7	2.8	2.5	0.4	26	611
Hungary	17.9	18.0	18.2	19.4	19.8	19.6	19.7	18.8	18.3	17.9	17.6	17.9	17.4	-0.8	1	9 287
Malta	19.3	18.1	16.6	16.1	16.7	15.6	14.6	15.1	15.3	15.3	15.0	15.4	14.7	-1.9	3	616
Netherlands	7.4	7.2	7.1	6.3	6.1	5.5	5.9	6.0	6.2	5.8	5.7	5.8	5.8	-1.3	23	18 526
Austria	8.3	8.0	8.1	8.1	8.3	8.2	7.8	7.6	7.5	7.7	7.7	7.3	7.2	-0.9	19	12 124
Poland	12.8	14.2	12.9	14.2	13.5	12.8	12.5	11.9	11.6	11.9	11.8	11.3	10.8	-2.1	12	20 230
Portugal	15.6	14.9	15.3	13.6	12.3	12.0	11.1	11.0	11.4	12.5	13.3	12.3	12.2	-3.1	9	9 016
Romania	12.6	11.7	13.3	13.1	12.3	13.7	13.3	14.0	14.3	14.7	13.1	12.7	13.1	-0.2	7	7 600
Slovenia	10.5	10.6	12.4	12.6	12.5	13.5	13.7	13.7	13.8	13.6	13.3	12.4	11.8	-0.6	10	2 138
Slovakia	12.6	10.1	10.6	11.9	12.9	12.7	12.3	11.7	11.5	11.3	11.4	11.1	10.8	0.2	13	3 484
Finland	10.6	10.3	10.8	11.1	11.6	11.7	11.3	11.3	11.4	11.7	11.2	11.5	11.1	0.3	11	11 236
Sweden	7.1	7.3	7.7	7.5	7.1	7.1	6.7	6.4	6.3	6.2	6.0	6.1	5.8	-1.9	22	11 892
Iceland	10.7	8.8	8.7	9.5	9.4	9.5	9.0	8.1	7.8	5.4	7.6	7.5	7.1	-1.6		552
Norway	7.9	7.2	7.8	7.7	7.2	7.0	7.2	7.4	7.5	7.6	7.5	7.1	6.8	-1.0		9 776
United Kingdom	12.4	11.1	12.3	12.3	12.1	12.3	12.6	12.9	12.7	12.9	12.8	12.6	12.3	0.0		105 049

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

Table 11: Other taxes on production as % of GDP

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.2	2.2	2.2	2.2	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5	0.3		347 557
EU-28	2.1	2.1	2.2	2.2	2.2	2.4	2.4	2.5	2.4	2.3	2.3	2.3	2.4	0.2		391 177
EA-19	2.1	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	2.2	2.3	0.2		273 639
Belgium	1.7	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.2	0.3	7	10 331
Bulgaria	0.4	0.5	0.5	0.5	0.5	0.8	0.9	1.0	1.2	1.0	1.0	1.3	1.5	1.0	14	897
Czechia	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.3	24	1 496
Denmark	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.3	2.3	2.2	2.3	2.2	0.2	6	7 026
Germany	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.8	0.1	23	25 879
Estonia	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.8	1.1	0.3	18	296
Ireland	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	-0.2	20	3 676
Greece	0.6	0.9	1.0	0.8	1.2	1.8	2.1	3.4	3.8	3.8	3.8	3.4	3.3	2.3	3	6 067
Spain	1.1	1.1	1.2	1.3	1.4	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.8	0.6	12	22 250
France	4.1	4.1	4.5	4.1	4.2	4.4	4.5	4.6	4.5	4.6	4.6	4.6	4.9	0.4	2	119 981
Croatia	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.1	1.1	1.3	0.3	16	683
Italy	3.5	3.1	2.9	2.9	2.9	3.8	3.6	3.7	3.6	2.8	2.9	3.0	3.0	0.1	5	52 821
Cyprus	3.3	2.6	2.1	2.2	2.1	2.2	2.2	2.2	2.1	1.8	2.0	2.0	2.0	-0.1	10	449
Latvia	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	1.3	1.3	1.1	1.0	0.1	19	320
Lithuania	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	-0.3	26	196
Luxembourg	2.0	1.6	1.5	1.7	1.5	1.6	1.7	1.7	2.0	2.1	2.2	2.2	2.1	0.6	8	1 339
Hungary	0.9	0.9	1.0	1.6	1.6	1.8	2.1	2.0	2.1	1.9	2.0	1.9	2.1	1.1	9	2 997
Malta	0.5	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.0	25	70
Netherlands	0.9	0.9	1.0	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	1.5	1.4	0.4	15	11 508
Austria	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.3	0.0	4	12 942
Poland	1.4	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.7	1.8	1.7	1.7	1.9	0.4	11	9 902
Portugal	0.9	1.0	1.0	0.9	1.1	1.1	1.4	1.5	1.5	1.6	1.4	1.6	1.5	0.5	13	3 193
Romania	0.5	0.5	0.5	0.6	0.6	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	0.4	22	1 922
Slovenia	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	0.2	17	604
Slovakia	0.9	0.8	0.9	0.8	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.0	0.1	21	969
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.2	27	748
Sweden	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	0.2	1	48 996
Iceland	3.1	2.7	2.4	2.4	2.3	2.4	2.6	4.1	3.6	2.8	3.0	2.9	3.1	0.7		681
Norway	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.2		3 173
United Kingdom	1.5	1.6	1.7	1.9	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.7	0.0		43 621

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

Table 12: Other taxes on production as % of total

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	5.7	5.7	5.9	5.8	5.9	6.4	6.4	6.5	6.5	6.2	6.1	6.1	6.2	0.3		347 557
EU-28	5.5	5.5	5.8	5.8	5.8	6.3	6.3	6.4	6.3	6.0	6.0	6.0	6.1	0.3		391 177
EA-19	5.3	5.2	5.4	5.2	5.4	5.9	5.9	6.0	6.0	5.6	5.5	5.5	5.7	0.3		273 639
Belgium	4.0	4.2	4.4	4.5	4.6	5.2	4.9	5.0	4.9	5.0	4.8	4.7	5.0	0.6	11	10 331
Bulgaria	1.4	1.7	1.9	2.0	2.0	3.0	3.3	3.4	4.1	3.4	3.5	4.5	4.8	2.9	13	897
Czechia	1.2	1.2	1.2	1.5	1.8	1.6	1.4	1.6	1.5	1.5	1.4	1.4	1.9	0.7	24	1 496
Denmark	3.9	4.2	4.5	4.5	4.6	4.6	5.0	4.8	5.1	4.9	4.8	5.1	4.9	0.4	12	7 026
Germany	1.6	1.6	1.7	1.7	1.8	1.9	1.8	1.8	2.0	1.9	1.8	1.8	1.9	0.2	23	25 879
Estonia	2.6	2.5	2.2	2.2	2.3	2.3	2.3	2.5	2.3	2.4	2.3	2.3	3.2	1.0	21	296
Ireland	3.4	4.0	4.4	4.3	4.3	4.5	4.9	5.3	5.1	4.8	4.9	5.0	4.7	0.3	14	3 676
Greece	1.9	2.7	3.3	2.5	3.4	4.9	6.0	9.3	10.3	9.7	9.7	8.6	8.4	5.1	3	6 067
Spain	3.0	3.5	4.2	4.2	4.4	5.5	5.6	5.7	5.8	5.5	5.3	5.2	5.1	0.9	10	22 250
France	9.6	9.6	10.6	9.7	9.8	9.8	10.0	10.0	10.0	10.0	9.9	9.9	10.9	0.3	2	119 981
Croatia	2.5	2.6	2.8	2.8	2.9	2.9	2.9	3.0	3.5	3.4	3.1	3.0	3.3	0.5	20	683
Italy	8.5	7.6	7.0	7.0	7.0	8.9	8.3	8.6	8.5	6.6	7.1	7.2	7.0	0.0	5	52 821
Cyprus	9.1	7.6	6.5	6.8	6.7	6.9	6.8	6.4	6.3	5.7	6.0	6.0	5.7	-0.8	6	449
Latvia	2.7	2.5	3.1	3.8	4.0	4.1	3.9	4.5	4.4	4.3	4.2	3.5	3.4	0.3	17	320
Lithuania	2.1	1.8	2.2	2.3	2.2	2.2	2.2	2.3	2.2	1.9	1.5	1.4	1.3	-0.9	26	196
Luxembourg	5.6	4.3	4.0	4.5	4.1	4.1	4.4	4.6	5.5	5.7	5.8	5.5	5.4	1.4	8	1 339
Hungary	2.2	2.2	2.5	4.3	4.5	4.6	5.4	5.3	5.3	4.9	5.2	5.2	5.6	3.1	7	2 997
Malta	1.4	1.4	1.6	4.1	1.6	1.6	1.7	1.8	2.1	1.9	1.6	1.4	1.7	0.1	25	70
Netherlands	2.6	2.6	3.0	3.0	3.1	3.2	3.5	4.3	3.7	3.8	3.7	3.8	3.6	0.6	16	11 508
Austria	7.3	7.5	8.0	8.0	8.2	8.3	8.2	8.1	8.1	8.3	7.8	7.6	7.6	-0.4	4	12 942
Poland	4.2	4.4	4.7	4.8	4.7	4.7	4.5	4.8	5.3	5.4	5.0	4.9	5.3	0.6	9	9 902
Portugal	2.9	3.0	3.2	3.1	3.4	3.6	4.2	4.2	4.5	4.6	4.2	4.5	4.3	1.1	15	3 193
Romania	1.9	2.0	2.2	2.1	2.0	2.5	2.5	3.5	3.1	3.1	2.5	2.3	3.3	1.1	19	1 922
Slovenia	5.5	4.2	2.7	3.0	3.0	3.4	3.6	3.6	3.5	3.4	3.3	3.1	3.3	0.6	18	604
Slovakia	3.0	2.8	3.1	3.0	2.9	3.7	3.6	3.6	3.2	3.2	3.0	2.9	3.0	-0.1	22	969
Finland	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.5	0.3	0.4	0.4	0.4	0.7	0.4	27	748
Sweden	22.7	23.6	23.1	22.7	23.2	23.9	23.9	23.6	23.2	23.7	23.7	23.8	24.0	0.9	1	48 996
Iceland	8.1	7.8	7.7	7.3	6.8	7.2	7.4	10.9	10.2	5.5	7.9	7.8	8.8	1.1		681
Norway	1.7	1.8	1.8	1.7	1.6	1.5	1.6	1.8	2.0	2.1	2.2	2.2	2.2	0.4		3 173
United Kingdom	4.4	4.5	5.2	5.6	5.0	5.3	5.3	5.2	5.2	5.0	5.1	5.2	5.1	-0.1		43 621

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

Table 13: Direct taxes as % of GDP

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	13.0	12.8	12.1	11.9	12.2	12.6	12.9	12.9	12.9	13.0	13.2	13.2	13.3	1.2		1 850 557
EU-28	13.5	13.4	12.5	12.3	12.5	12.9	13.1	13.1	13.1	13.2	13.3	13.4	13.4	0.9		2 207 650
EA-19	12.7	12.6	11.9	11.7	12.0	12.5	12.8	12.8	12.8	12.9	13.1	13.2	13.2	1.3		1 580 262
Belgium	16.6	17.0	15.8	16.1	16.7	17.1	17.8	17.7	17.3	16.9	17.5	17.7	16.5	0.7	4	78 423
Bulgaria	7.7	6.3	5.5	5.1	4.8	4.9	5.4	5.6	5.6	5.8	6.0	6.0	5.8	0.3	26	3 538
Czechia	9.0	8.2	7.5	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.4	0.9	18	18 883
Denmark	28.7	28.1	28.5	28.6	28.6	29.3	29.9	32.8	30.3	29.6	29.8	28.2	30.6	2.1	1	95 818
Germany	12.2	12.5	11.7	11.1	11.5	12.1	12.3	12.3	12.5	12.9	13.1	13.5	13.5	1.8	10	464 392
Estonia	7.3	7.7	7.4	6.5	6.2	6.6	7.1	7.3	7.7	7.4	7.2	7.4	7.3	-0.1	21	2 041
Ireland	13.5	12.4	12.0	11.8	12.3	12.9	12.9	12.9	10.8	10.8	10.3	10.6	10.4	-1.6	13	37 158
Greece	8.4	8.4	8.8	8.4	9.5	11.1	10.6	9.9	9.6	10.3	10.1	10.4	9.9	1.1	14	18 083
Spain	13.0	10.7	9.5	9.5	9.6	10.4	10.5	10.7	10.5	10.5	10.6	11.0	10.8	1.3	12	134 642
France	12.0	12.2	11.0	11.5	12.1	12.8	13.2	13.1	13.1	12.9	13.3	13.7	13.7	2.7	8	332 443
Croatia	7.4	7.3	7.3	6.6	6.3	6.3	6.6	6.3	6.1	6.5	6.3	6.4	6.7	-0.6	25	3 607
Italy	14.5	14.7	14.9	14.3	14.2	14.9	15.2	14.7	14.7	14.9	14.5	14.1	14.4	-0.5	6	258 521
Cyprus	11.9	11.1	9.6	9.4	10.1	9.9	10.4	10.4	9.9	9.3	9.6	9.6	9.7	0.1	16	2 157
Latvia	8.3	9.0	7.0	7.4	7.3	7.6	7.7	7.8	7.8	8.3	8.6	7.4	7.0	0.0	23	2 142
Lithuania	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.6	8.7	2.8	17	4 246
Luxembourg	13.3	13.9	14.4	14.4	14.0	14.4	14.4	13.8	14.5	14.8	15.2	17.0	16.7	2.3	3	10 625
Hungary	10.1	10.3	9.6	7.8	6.2	6.8	6.6	6.7	6.8	7.3	7.2	6.6	6.7	-2.9	24	9 735
Malta	12.8	12.2	12.9	12.1	12.5	12.9	13.3	13.3	12.5	13.3	13.7	13.4	13.8	0.9	7	1 853
Netherlands	11.3	11.0	11.1	11.2	10.7	10.2	10.2	10.8	11.5	11.8	12.9	12.7	13.4	2.3	11	108 515
Austria	13.3	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	13.6	13.7	1.1	9	54 446
Poland	8.3	8.4	7.2	6.7	6.7	7.0	6.8	6.8	6.9	7.1	7.3	7.8	8.0	0.8	19	42 325
Portugal	9.2	9.3	8.6	8.5	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.8	1.2	15	20 855
Romania	6.6	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.9	4.8	-1.1	27	10 801
Slovenia	9.1	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.9	-0.2	20	3 830
Slovakia	6.3	6.6	5.7	5.5	5.6	5.6	6.2	6.7	7.1	7.2	7.2	7.3	7.2	1.5	22	6 786
Finland	17.2	17.1	15.7	15.6	16.0	15.8	16.4	16.6	16.8	16.6	16.9	16.3	16.3	0.6	5	39 106
Sweden	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	-0.4	2	85 589
Iceland	18.1	17.2	15.5	15.4	16.3	16.7	17.3	18.6	17.3	33.4	19.2	19.1	18.5	3.0		4 006
Norway	21.3	21.9	20.0	20.8	21.5	21.1	19.2	17.5	16.2	15.8	16.2	17.5	17.1	-2.9		61 740
United Kingdom	15.7	16.8	14.9	14.9	14.8	14.0	13.9	13.7	13.8	14.1	14.3	14.3	14.2	-0.7		357 094

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

Table 14: Direct taxes as % of total

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	33.3	33.2	31.8	31.4	31.7	32.1	32.5	32.5	32.6	32.7	32.9	33.0	33.1	1.3		1 850 557
EU-28	35.3	35.3	33.5	33.1	33.2	33.5	33.8	33.8	34.0	34.0	34.2	34.2	34.2	0.7		2 207 650
EA-19	32.6	32.6	31.0	30.7	31.1	31.6	32.0	31.8	32.0	32.1	32.4	32.7	32.7	1.7		1 580 262
Belgium	38.4	38.6	36.5	37.0	37.7	37.8	38.7	38.8	38.4	38.1	39.1	39.4	37.8	1.3	7	78 423
Bulgaria	24.5	20.6	20.3	19.5	19.0	18.4	18.8	19.8	19.3	20.0	20.2	20.2	19.1	-1.2	24	3 538
Czechia	26.0	24.5	23.0	21.9	21.8	21.5	21.7	22.6	22.3	22.9	23.0	23.6	23.4	0.4	18	18 883
Denmark	61.9	62.8	63.3	63.6	63.5	64.0	64.7	67.1	65.2	64.7	65.2	63.7	66.5	3.2	1	95 818
Germany	32.2	32.8	30.3	29.8	30.6	31.4	31.9	32.0	32.2	32.9	33.2	33.6	33.4	3.1	10	464 392
Estonia	23.5	24.6	21.2	19.8	19.9	20.8	22.7	23.0	23.4	22.3	22.0	22.6	21.9	0.7	21	2 041
Ireland	43.6	42.8	42.6	42.5	43.3	44.9	44.5	44.5	45.9	45.6	45.8	47.2	47.1	4.5	2	37 158
Greece	26.4	26.3	28.5	26.1	27.8	30.4	29.6	27.3	26.3	26.4	25.7	26.1	25.0	-3.5	17	18 083
Spain	35.8	33.3	32.1	30.2	30.8	32.0	31.7	31.4	31.1	31.0	31.1	31.8	31.1	-1.0	12	134 642
France	28.2	28.6	26.0	27.1	27.8	28.7	29.0	28.6	28.7	28.4	28.7	29.7	30.1	4.1	13	332 443
Croatia	20.1	19.6	20.1	18.3	17.9	17.5	18.1	17.1	16.5	17.4	16.7	16.9	17.3	-2.8	27	3 607
Italy	35.1	35.7	35.8	34.6	34.5	34.5	35.2	34.2	34.4	35.4	34.8	33.9	34.2	-1.6	8	258 521
Cyprus	32.9	31.9	30.2	29.5	31.8	31.2	32.7	30.8	29.7	28.7	28.9	28.6	27.2	-3.0	16	2 157
Latvia	29.3	32.4	25.5	26.0	25.8	26.4	26.4	26.3	26.2	27.1	27.6	23.9	22.8	-2.7	19	2 142
Lithuania	30.2	30.2	19.7	16.3	16.0	17.9	18.4	18.3	18.8	19.0	18.3	18.8	28.9	9.2	14	4 246
Luxembourg	36.5	37.8	37.4	38.1	37.7	37.4	37.5	36.7	40.0	40.5	40.6	43.0	42.7	5.3	4	10 625
Hungary	25.6	26.2	24.8	21.1	17.1	17.3	17.0	17.5	17.6	18.6	19.0	18.0	18.3	-6.5	26	9 735
Malta	39.2	38.5	40.6	39.0	39.3	40.9	42.3	42.3	42.3	43.4	44.0	42.6	44.2	3.6	3	1 853
Netherlands	31.7	30.5	31.6	31.6	30.3	28.7	28.3	29.1	31.1	30.7	33.4	32.8	34.0	2.4	9	108 515
Austria	32.7	33.4	30.7	30.9	31.0	31.3	32.0	32.3	32.9	30.8	31.1	32.1	32.1	1.4	11	54 446
Poland	23.9	24.5	22.9	21.4	21.2	21.8	21.1	21.3	21.4	21.3	21.5	22.3	22.6	-0.3	20	42 325
Portugal	28.8	29.3	29.0	27.9	29.2	28.6	33.3	31.8	31.2	29.6	29.1	29.1	28.3	-0.7	15	20 855
Romania	23.1	23.9	23.5	21.9	21.5	20.9	21.6	22.5	23.5	24.9	24.4	18.9	18.6	-4.9	25	10 801
Slovenia	23.8	23.4	21.7	21.1	20.8	19.9	18.6	19.2	19.3	19.9	20.1	21.0	21.2	-0.5	22	3 830
Slovakia	21.6	22.8	19.9	19.6	19.2	19.7	20.1	21.1	22.0	21.8	21.3	21.4	21.0	1.1	23	6 786
Finland	41.6	41.6	38.5	38.4	38.2	37.2	37.9	38.1	38.5	38.0	39.3	38.4	38.5	0.0	6	39 106
Sweden	45.0	42.8	42.1	42.2	41.7	41.2	41.7	42.1	42.9	42.8	43.0	42.5	42.0	-0.1	5	85 589
Iceland	46.8	49.8	49.6	47.5	48.8	49.0	50.2	49.9	48.9	65.7	51.1	51.2	51.7	2.1		4 006
Norway	50.5	52.9	48.4	49.6	51.0	50.7	48.0	45.0	41.9	40.4	41.5	43.9	42.7	-5.7		61 740
United Kingdom	46.6	48.5	46.3	44.6	43.7	42.4	42.3	41.9	42.0	42.3	42.2	42.2	41.9	-4.4		357 094

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	8.8	9.0	8.9	8.7	8.8	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.6	0.7		1 344 974
EU-28	9.0	9.1	9.0	8.8	8.9	9.2	9.3	9.4	9.3	9.3	9.4	9.5	9.6	0.6		1 576 680
EA-19	8.5	8.7	8.7	8.5	8.5	9.0	9.2	9.2	9.2	9.1	9.2	9.4	9.5	0.8		1 137 412
Belgium	11.8	12.3	12.0	12.1	12.4	12.5	13.0	12.9	12.4	12.0	12.0	11.9	11.3	-0.7	5	54 032
Bulgaria	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	3.1	3.3	3.3	3.3	0.5	25	2 051
Czechia	4.3	3.9	3.9	3.7	4.0	4.0	4.1	4.2	4.0	4.3	4.5	4.8	4.9	1.0	22	11 074
Denmark	24.1	24.0	25.0	24.8	24.8	25.1	25.6	28.5	25.9	25.3	25.2	24.2	26.2	1.2	1	82 049
Germany	8.4	9.0	8.9	8.2	8.2	8.7	9.0	8.9	9.1	9.2	9.4	9.6	9.8	0.9	7	336 877
Estonia	5.7	6.1	5.5	5.2	5.0	5.2	5.4	5.6	5.7	5.7	5.6	5.4	5.4	-0.1	18	1 532
Ireland	9.5	9.0	8.9	8.7	9.1	9.6	9.5	9.4	7.5	7.6	7.1	7.0	6.9	-2.0	14	24 645
Greece	4.5	4.5	4.4	4.0	4.8	7.0	6.0	5.9	5.7	5.9	6.3	6.4	5.9	1.5	17	10 855
Spain	7.6	7.1	6.7	7.0	7.2	7.5	7.6	7.7	7.4	7.3	7.5	7.7	8.0	1.3	11	99 030
France	7.6	7.9	7.8	7.6	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	1.6	8	229 001
Croatia	3.9	3.8	3.8	3.5	3.4	3.6	4.0	3.9	3.5	3.6	3.3	3.5	3.6	-0.2	24	1 977
Italy	10.9	11.3	11.2	11.3	11.1	11.8	11.9	11.9	12.1	11.8	11.7	11.5	11.8	0.6	4	211 549
Cyprus	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.8	3.1	3.2	3.3	0.0	26	735
Latvia	5.7	6.0	5.3	6.2	5.6	5.7	5.8	5.9	5.9	6.3	6.6	6.0	6.5	1.2	15	1 978
Lithuania	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.9	4.0	3.8	4.0	7.1	3.0	13	3 444
Luxembourg	7.2	8.0	7.9	7.9	8.2	8.4	8.7	8.7	9.1	9.1	8.9	9.3	9.3	1.4	9	5 917
Hungary	7.1	7.5	7.2	6.3	4.8	5.2	5.0	4.9	4.9	4.8	5.0	5.1	5.1	-2.1	21	7 518
Malta	5.9	5.7	6.3	5.7	6.4	6.4	6.6	6.4	6.0	6.4	6.7	7.2	7.4	1.1	12	995
Netherlands	6.7	6.5	7.7	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	7.9	8.5	0.8	10	68 746
Austria	9.7	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	9.7	9.8	0.1	6	38 968
Poland	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	5.0	5.3	5.3	0.8	20	28 331
Portugal	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.4	6.5	6.4	0.9	16	13 585
Romania	3.2	3.2	3.3	3.2	3.3	3.4	3.4	3.5	3.7	3.7	3.6	2.4	2.3	-1.0	27	5 087
Slovenia	5.5	5.7	5.7	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.4	5.3	-0.4	19	2 587
Slovakia	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.8	1.0	23	3 535
Finland	12.5	12.7	12.7	12.0	12.2	12.4	12.7	13.3	13.2	12.9	12.5	12.2	12.2	-0.5	3	29 402
Sweden	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	-0.6	2	69 475
Iceland	13.8	13.6	12.1	12.1	12.8	13.0	13.4	13.4	13.3	13.8	14.7	15.2	15.0	2.9		3 239
Norway	9.3	8.9	9.9	9.9	9.7	9.7	9.9	9.9	10.8	10.7	10.3	10.0	10.4	0.5		37 600
United Kingdom	10.1	10.1	9.8	9.5	9.5	9.0	8.9	8.7	8.9	9.0	9.1	9.1	9.2	-0.6		231 707

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	22.6	23.4	23.4	23.0	22.8	23.4	23.6	23.8	23.7	23.4	23.6	23.8	24.0	0.6		1 344 974
EU-28	23.7	24.2	24.3	23.7	23.5	23.9	24.1	24.2	24.2	23.9	24.0	24.2	24.5	0.2		1 576 680
EA-19	21.8	22.7	22.7	22.2	22.1	22.7	23.0	23.0	23.0	22.7	22.9	23.3	23.6	0.9		1 137 412
Belgium	27.2	27.9	27.9	27.9	28.0	27.7	28.2	28.3	27.6	27.0	26.7	26.5	26.0	-1.9	6	54 032
Bulgaria	9.5	9.0	10.2	10.9	10.6	10.6	10.2	11.3	10.6	10.8	11.2	11.1	11.1	0.9	23	2 051
Czechia	12.5	11.7	11.9	11.4	11.7	11.7	11.8	12.2	11.8	12.3	12.7	13.4	13.7	1.8	22	11 074
Denmark	51.8	53.5	55.5	55.2	55.1	54.9	55.4	58.3	55.9	55.3	55.1	54.6	56.9	1.4	1	82 049
Germany	22.3	23.7	23.1	22.0	21.8	22.6	23.4	23.3	23.5	23.5	23.9	24.1	24.2	1.1	7	336 877
Estonia	18.4	19.5	16.0	15.9	16.1	16.4	17.2	17.6	17.2	17.3	17.3	16.5	16.5	0.5	17	1 532
Ireland	30.7	31.1	31.8	31.4	32.1	33.4	32.6	32.4	31.9	31.8	31.4	30.9	31.3	-0.5	3	24 645
Greece	14.2	14.3	14.5	12.4	14.1	19.3	16.6	16.4	15.6	15.2	16.0	15.9	15.0	0.5	19	10 855
Spain	20.7	22.0	22.4	22.3	23.1	23.2	23.0	22.8	21.8	21.7	22.0	22.3	22.9	0.5	12	99 030
France	17.8	18.4	18.5	18.1	17.9	18.9	19.2	19.0	19.0	18.8	18.5	20.5	20.7	2.2	15	229 001
Croatia	10.4	10.2	10.5	9.6	9.6	10.1	10.8	10.5	9.6	9.7	8.8	9.2	9.5	-1.0	25	1 977
Italy	26.3	27.4	27.1	27.4	26.9	27.4	27.5	27.7	28.2	28.1	28.0	27.7	28.0	0.9	5	211 549
Cyprus	14.8	12.3	10.4	10.8	11.0	11.2	8.8	8.0	8.1	8.5	9.3	9.7	9.3	-1.1	26	735
Latvia	20.1	21.4	19.4	21.8	19.7	19.7	19.8	19.9	19.8	20.4	21.2	19.3	21.1	1.7	14	1 978
Lithuania	21.7	21.2	13.5	12.7	12.8	12.9	13.3	13.2	13.3	13.4	13.0	13.5	23.4	9.9	10	3 444
Luxembourg	19.8	21.6	20.5	20.8	22.1	21.8	22.8	23.1	25.0	25.0	23.7	23.5	23.8	3.3	8	5 917
Hungary	18.0	19.0	18.4	17.1	13.2	13.4	12.8	12.7	12.5	12.1	13.1	13.8	14.1	-4.3	21	7 518
Malta	18.1	17.9	19.7	18.5	20.0	20.3	21.0	20.3	20.1	21.0	21.6	23.1	23.7	4.0	9	995
Netherlands	18.7	18.1	21.9	21.5	20.6	19.2	18.7	18.6	20.1	18.4	21.5	20.5	21.6	-0.3	13	68 746
Austria	23.9	24.7	23.7	23.5	23.4	23.7	23.7	24.3	24.9	22.3	22.3	22.8	23.0	-0.7	11	38 968
Poland	14.9	15.4	14.4	13.9	13.6	13.9	14.0	14.3	14.4	14.5	14.6	15.1	15.1	0.7	18	28 331
Portugal	16.7	17.0	18.5	17.7	18.5	18.4	22.7	22.5	21.3	19.9	18.9	18.7	18.4	-0.1	16	13 585
Romania	11.2	12.0	13.1	12.3	11.7	12.3	12.3	12.8	13.1	14.1	14.3	9.2	8.8	-4.3	27	5 087
Slovenia	14.4	15.3	15.2	14.6	14.8	14.9	13.5	13.5	13.5	13.9	13.6	14.3	14.3	-0.9	20	2 587
Slovakia	9.9	10.5	9.7	9.4	9.7	10.1	9.5	9.4	9.5	10.0	9.9	10.6	10.9	1.2	24	3 535
Finland	30.2	30.8	31.1	29.5	29.2	29.3	29.3	30.6	30.2	29.6	29.2	28.9	29.0	-2.1	4	29 402
Sweden	36.1	35.8	35.1	34.0	33.7	34.4	34.5	34.9	35.0	35.3	35.4	34.7	34.1	-1.0	2	69 475
Iceland	35.7	39.2	38.7	37.3	38.3	38.2	38.8	35.8	37.5	27.1	39.1	40.7	41.8	3.1		3 239
Norway	22.2	21.5	24.1	23.6	23.1	23.4	24.8	25.3	27.9	27.5	26.4	25.2	26.0	1.9		37 600
United Kingdom	29.8	29.2	30.4	28.5	28.0	27.2	27.2	26.8	27.2	26.9	26.8	26.9	27.2	-3.2		231 707

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	3.2	2.8	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.7	0.6		371 408
EU-28	3.2	2.9	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.6	0.4		432 681
EA-19	3.2	2.8	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.6	2.7	2.7	2.7	0.6		319 710
Belgium	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	1.4	4	17 685
Bulgaria	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	2.2	2.2	2.2	2.0	-0.4	21	1 212
Czechia	4.4	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	0.0	6	7 384
Denmark	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.0	1.1	10	9 458
Germany	2.8	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.9	2.7	0.8	14	93 586
Estonia	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	0.0	24	509
Ireland	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	3.2	3.1	0.8	8	11 000
Greece	2.3	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	-0.3	17	4 071
Spain	4.6	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	-0.1	20	25 757
France	3.0	3.0	1.8	2.3	2.6	2.7	2.7	2.6	2.6	2.6	2.9	2.7	2.8	1.0	12	68 248
Croatia	3.0	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	2.3	2.4	-0.2	16	1 285
Italy	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	1.9	1.9	-0.5	23	34 708
Cyprus	6.1	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.9	5.9	5.9	0.0	2	1 304
Latvia	2.5	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	-1.3	27	48
Lithuania	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	-0.2	25	759
Luxembourg	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.5	5.1	6.3	5.9	0.3	1	3 761
Hungary	2.7	2.6	2.1	1.1	1.1	1.3	1.2	1.5	1.6	2.1	1.8	1.2	1.2	-0.9	26	1 729
Malta	6.0	5.8	5.8	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.3	5.5	5.7	-0.1	3	764
Netherlands	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	1.6	5	30 001
Austria	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	1.0	13	10 984
Poland	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	0.0	18	11 776
Portugal	3.5	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	0.3	7	6 662
Romania	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	-0.2	19	4 685
Slovenia	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	0.2	22	954
Slovakia	2.9	3.0	2.5	2.4	2.4	2.3	2.8	3.3	3.7	3.5	3.5	3.3	3.0	0.5	9	2 841
Finland	3.7	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	0.6	15	6 069
Sweden	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	0.4	11	14 169
Iceland	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	3.1	2.4	2.1	0.5		461
Norway	10.8	12.0	9.0	9.9	10.7	10.3	8.3	6.6	4.5	4.1	4.9	6.5	5.8	-3.2		20 748
United Kingdom	3.3	3.0	2.6	2.9	2.8	2.6	2.5	2.5	2.4	2.7	2.7	2.7	2.4	-0.2		61 274

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	8.2	7.4	5.6	5.9	6.1	6.1	6.1	6.0	6.1	6.5	6.7	6.8	6.6	1.0		371 408
EU-28	8.5	7.6	5.9	6.3	6.4	6.4	6.3	6.2	6.3	6.7	6.9	6.9	6.7	0.8		432 681
EA-19	8.2	7.4	5.4	5.8	6.1	6.1	6.1	5.9	6.1	6.4	6.7	6.8	6.6	1.2		319 710
Belgium	7.9	7.5	5.4	5.8	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	3.1	9	17 685
Bulgaria	13.1	9.8	8.8	7.3	6.9	6.3	7.3	7.1	7.3	7.6	7.5	7.5	6.5	-2.3	14	1 212
Czechia	12.8	12.0	10.3	9.7	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.1	-1.2	6	7 384
Denmark	6.8	5.7	4.2	5.0	4.8	5.7	6.0	5.7	6.0	6.2	7.1	6.1	6.6	2.4	13	9 458
Germany	7.4	6.6	4.8	5.5	6.3	6.6	6.2	6.1	6.1	6.8	6.9	7.2	6.7	1.9	12	93 586
Estonia	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	6.1	5.5	0.3	22	509
Ireland	11.0	9.6	8.3	8.5	7.8	8.0	8.3	8.2	11.3	11.6	12.2	14.2	13.9	5.6	4	11 000
Greece	7.2	6.7	8.2	7.9	6.1	3.0	3.2	5.2	5.9	6.5	5.0	5.6	5.6	-2.6	21	4 071
Spain	12.6	8.6	7.4	5.9	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	6.0	-1.4	20	25 757
France	7.0	7.0	4.2	5.5	6.0	6.0	6.0	5.7	5.7	5.6	6.2	5.8	6.2	2.0	17	68 248
Croatia	8.1	7.8	7.0	5.3	6.6	5.5	5.5	4.8	5.1	5.9	6.1	6.0	6.2	-0.8	18	1 285
Italy	7.6	7.1	5.7	5.5	5.3	5.4	5.8	5.0	4.7	5.0	5.0	4.5	4.6	-1.1	25	34 708
Cyprus	17.0	18.4	18.5	17.4	19.5	18.1	20.5	18.9	17.6	17.1	17.7	17.5	16.5	-2.0	2	1 304
Latvia	8.9	10.7	5.6	3.4	4.9	5.6	5.5	5.2	5.3	5.4	5.1	3.4	0.5	-5.1	27	48
Lithuania	8.4	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	5.1	5.2	-0.8	24	759
Luxembourg	14.6	14.2	14.6	15.2	13.4	13.3	12.4	11.4	12.2	12.3	13.6	15.9	15.1	0.5	3	3 761
Hungary	6.9	6.5	5.4	3.1	3.1	3.2	3.0	3.9	4.1	5.4	4.8	3.2	3.2	-2.2	26	1 729
Malta	18.3	18.4	18.3	18.0	16.8	18.1	19.1	18.6	19.8	20.1	20.3	17.4	18.2	-0.1	1	764
Netherlands	9.6	9.1	6.0	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	9.0	9.4	3.4	5	30 001
Austria	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	5.8	6.0	6.6	6.5	2.2	15	10 984
Poland	7.9	7.8	7.1	6.2	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	-0.8	16	11 776
Portugal	11.0	11.2	9.3	9.1	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	-0.3	7	6 662
Romania	10.5	10.7	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.1	-0.9	10	4 685
Slovenia	8.4	6.6	4.8	4.8	4.4	3.2	3.2	3.8	3.9	4.2	4.8	5.2	5.3	0.5	23	954
Slovakia	10.0	10.5	8.5	8.7	8.2	8.1	9.2	10.3	11.2	10.5	10.2	9.6	8.8	0.3	8	2 841
Finland	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	1.3	19	6 069
Sweden	8.0	5.9	6.0	7.2	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.0	1.0	11	14 169
Iceland	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	5.9	0.6		461
Norway	25.7	29.0	21.7	23.5	25.5	24.8	20.7	17.1	11.7	10.4	12.5	16.4	14.4	-7.3		20 748
United Kingdom	9.8	8.6	8.0	8.8	8.3	7.9	7.5	7.6	7.2	8.0	8.1	7.9	7.2	-0.8		61 274

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

Table 19: Other direct taxes as % of GDP

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.9	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	0.0		134 175
EU-28	1.2	1.4	1.3	1.2	1.3	1.2	1.3	1.3	1.3	1.3	1.3	1.2	1.2	-0.1		198 289
EA-19	1.0	1.0	1.1	1.0	1.1	1.1	1.2	1.1	1.2	1.2	1.1	1.1	1.0	-0.1		123 141
Belgium	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	0.0	5	6 706
Bulgaria	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.1	17	275
Czechia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	25	424
Denmark	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.4	-0.2	6	4 312
Germany	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.1	9	33 929
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Ireland	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	0.5	0.4	-0.3	19	1 512
Greece	1.6	1.7	1.8	1.9	2.6	2.9	3.5	2.1	1.8	1.8	1.8	1.9	1.7	-0.1	1	3 157
Spain	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.2	10	9 855
France	1.5	1.4	1.4	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.5	0.1	4	35 194
Croatia	0.6	0.6	0.9	1.2	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.6	-0.3	13	345
Italy	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.8	0.7	0.7	-0.6	12	12 264
Cyprus	0.4	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	0.1	15	117
Latvia	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.3	22	116
Lithuania	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	26	43
Luxembourg	0.7	0.7	0.9	0.8	0.8	0.9	0.9	0.8	1.0	1.2	1.2	1.4	1.5	0.6	3	947
Hungary	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	-0.1	23	488
Malta	0.9	0.7	0.8	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	0.7	0.7	-0.1	11	95
Netherlands	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	-0.1	7	9 768
Austria	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	0.0	8	4 495
Poland	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.0	20	2 219
Portugal	0.4	0.4	0.4	0.3	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	24	608
Romania	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	0.1	16	1 029
Slovenia	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.0	14	290
Slovakia	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	18	411
Finland	1.0	1.1	1.1	1.2	1.1	1.2	1.4	1.4	1.5	1.5	1.6	1.5	1.5	0.4	2	3 635
Sweden	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	-0.1	21	1 944
Iceland	1.9	1.7	1.8	2.3	1.8	1.8	1.8	2.0	1.7	1.7	1.4	1.5	1.4	-0.4		306
Norway	1.1	1.0	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	0.9	-0.2		3 392
United Kingdom	2.4	3.7	2.6	2.4	2.5	2.4	2.5	2.4	2.5	2.5	2.5	2.5	2.5	-0.1		64 114

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

Table 20: Other direct taxes as % of total

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.4	2.4	2.8	2.5	2.7	2.6	2.8	2.7	2.7	2.8	2.7	2.5	2.4	-0.4		134 175
EU-28	3.1	3.6	3.4	3.2	3.3	3.2	3.4	3.4	3.4	3.4	3.3	3.1	3.1	-0.3		198 289
EA-19	2.6	2.6	2.9	2.7	2.9	2.8	2.9	2.9	2.9	3.0	2.9	2.6	2.6	-0.3		123 141
Belgium	3.3	3.2	3.2	3.3	3.3	3.5	3.7	3.7	3.5	3.4	3.3	3.4	3.2	0.0	4	6 706
Bulgaria	1.9	1.9	1.2	1.3	1.5	1.4	1.4	1.5	1.4	1.6	1.5	1.5	1.5	0.3	17	275
Czechia	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5	-0.3	25	424
Denmark	3.3	3.6	3.6	3.5	3.6	3.4	3.3	3.1	3.3	3.1	3.0	3.1	3.0	-0.6	7	4 312
Germany	2.6	2.6	2.4	2.4	2.5	2.2	2.3	2.6	2.7	2.7	2.4	2.4	2.4	0.0	9	33 929
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Ireland	1.9	2.1	2.6	2.6	3.4	3.5	3.7	3.9	2.7	2.3	2.2	2.1	1.9	-0.7	12	1 512
Greece	5.0	5.3	5.9	5.9	7.5	8.0	9.8	5.7	4.8	4.7	4.7	4.6	4.4	-1.5	1	3 157
Spain	2.5	2.7	2.2	2.1	2.0	2.2	2.7	2.7	2.8	2.8	2.5	2.4	2.3	0.1	10	9 855
France	3.4	3.2	3.4	3.5	3.8	3.8	3.8	3.9	4.0	4.0	4.0	3.4	3.2	-0.2	5	35 194
Croatia	1.5	1.5	2.5	3.4	1.8	1.8	1.7	1.8	1.9	1.8	1.8	1.7	1.7	-0.8	14	345
Italy	1.2	1.2	3.1	1.7	2.3	1.7	1.9	1.4	1.4	2.3	1.9	1.8	1.6	-1.5	15	12 264
Cyprus	1.2	1.2	1.3	1.3	1.3	2.0	3.5	4.0	4.0	3.1	1.9	1.5	1.5	0.2	18	117
Latvia	0.3	0.3	0.5	0.7	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.2	1.2	0.7	20	116
Lithuania	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.1	26	43
Luxembourg	2.0	2.0	2.3	2.1	2.2	2.3	2.2	2.2	2.7	3.3	3.2	3.5	3.8	1.5	2	947
Hungary	0.8	0.8	1.0	0.9	0.8	0.7	1.2	0.9	1.0	1.0	1.0	1.0	0.9	-0.1	23	488
Malta	2.8	2.2	2.6	2.5	2.5	2.5	2.3	3.4	2.4	2.2	2.2	2.1	2.3	-0.3	11	95
Netherlands	3.4	3.3	3.7	3.7	3.6	3.6	3.7	3.6	3.6	3.5	3.4	3.2	3.1	-0.6	6	9 768
Austria	2.6	2.6	2.7	2.6	2.6	2.5	3.1	2.9	2.7	2.7	2.8	2.7	2.7	0.0	8	4 495
Poland	1.1	1.2	1.3	1.3	1.3	1.4	1.5	1.5	1.4	1.4	1.3	1.2	1.2	-0.1	21	2 219
Portugal	1.1	1.1	1.2	1.1	1.0	1.6	1.0	0.9	0.8	0.8	0.8	0.8	0.8	-0.4	24	608
Romania	1.4	1.2	1.4	1.9	1.7	1.8	1.9	2.0	2.1	2.2	2.1	1.7	1.8	0.4	13	1 029
Slovenia	1.1	1.5	1.7	1.7	1.7	1.8	2.0	2.0	1.8	1.8	1.7	1.6	1.6	-0.1	16	290
Slovakia	1.8	1.8	1.6	1.5	1.4	1.5	1.4	1.4	1.2	1.3	1.2	1.2	1.3	-0.3	19	411
Finland	2.4	2.7	2.7	2.9	2.7	2.9	3.1	3.1	3.3	3.4	3.8	3.6	3.6	0.9	3	3 635
Sweden	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.0	0.9	0.9	1.0	0.0	22	1 944
Iceland	4.8	5.0	5.6	7.2	5.3	5.3	5.3	5.4	4.9	33.6	3.8	3.9	4.0	-1.6		306
Norway	2.6	2.5	2.7	2.5	2.4	2.5	2.6	2.6	2.3	2.5	2.5	2.3	2.3	-0.4		3 392
United Kingdom	7.0	10.8	7.9	7.3	7.4	7.3	7.7	7.5	7.5	7.4	7.3	7.5	7.5	-0.4		64 114

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	12.6	12.7	13.2	12.9	13.0	13.2	13.2	13.2	13.1	13.2	13.1	13.2	13.1	-0.1		1 829 940
EU-28	11.5	11.7	12.2	12.0	12.0	12.1	12.1	12.1	11.9	12.0	12.1	12.2	12.1	-0.1		1 995 459
EA-19	13.3	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.1	14.0	14.0	13.9	-0.1		1 659 334
Belgium	13.4	13.9	14.4	14.0	14.2	14.3	14.4	14.2	14.2	13.6	13.5	13.3	13.3	-1.1	8	63 405
Bulgaria	7.7	7.4	7.2	6.7	6.7	6.8	7.5	7.8	7.8	7.7	8.3	8.7	8.9	1.7	23	5 427
Czechia	14.9	14.8	14.1	14.4	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.5	1.4	3	34 774
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	-0.1	27	133
Germany	14.7	14.7	15.5	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.7	16.0	0.5	1	550 177
Estonia	10.3	11.4	12.8	12.6	11.5	11.1	10.9	10.8	11.1	11.1	11.1	11.5	11.6	-1.2	15	3 256
Ireland	4.1	4.5	5.2	5.0	5.6	5.2	5.2	5.1	4.0	4.1	3.9	3.9	3.9	-1.3	25	13 773
Greece	10.7	10.7	10.2	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.2	2.0	12	22 293
Spain	11.8	11.9	12.0	11.9	11.8	11.7	11.5	11.6	11.4	11.4	11.5	11.7	12.3	0.3	11	152 527
France	15.7	15.7	16.2	16.1	16.2	16.4	16.7	16.9	16.7	16.6	16.7	16.0	14.9	-1.3	5	360 467
Croatia	11.8	11.9	12.2	12.0	11.9	11.7	11.5	12.0	11.7	11.6	11.6	11.7	11.6	-0.6	16	6 273
Italy	12.3	12.7	13.2	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	0.0	9	237 044
Cyprus	6.8	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.5	8.6	10.7	2.9	18	2 391
Latvia	7.8	7.9	9.2	8.6	8.6	8.6	8.4	8.4	8.3	8.2	8.4	9.1	9.6	0.4	22	2 912
Lithuania	9.1	9.5	12.5	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	-2.9	20	4 704
Luxembourg	10.0	10.5	11.5	10.9	10.8	11.2	11.0	10.6	10.7	10.5	10.8	10.8	10.8	-0.7	17	6 844
Hungary	13.4	13.4	12.8	11.7	12.8	13.6	13.3	13.2	13.2	13.7	12.7	12.1	11.7	-1.1	14	17 093
Malta	5.6	5.7	5.6	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.1	5.3	5.2	-0.4	24	699
Netherlands	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.5	0.9	7	109 278
Austria	13.5	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	14.7	14.9	0.8	6	59 040
Poland	11.8	11.2	11.1	10.8	11.1	12.0	12.3	12.2	12.4	12.7	12.8	13.1	13.2	2.1	10	70 346
Portugal	8.2	8.4	8.6	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	1.0	21	20 547
Romania	9.6	9.0	9.0	8.7	9.1	8.8	8.6	8.5	8.1	8.0	8.4	10.6	10.5	1.5	19	23 495
Slovenia	14.4	14.7	15.5	15.8	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.7	0.2	2	7 587
Slovakia	11.5	11.7	12.4	12.0	12.0	12.2	13.3	13.4	13.7	14.2	14.7	14.8	15.0	2.6	4	14 096
Finland	11.4	11.5	12.1	12.0	12.0	12.6	12.5	12.6	12.6	12.7	12.0	11.8	11.8	-0.3	13	28 295
Sweden	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	0.0	26	13 066
Iceland	2.9	2.6	2.8	3.8	3.8	3.5	3.6	3.5	3.5	3.4	3.4	3.5	3.3	0.5		710
Norway	8.7	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.5	10.7	10.3	10.1	10.6	1.0		38 266
United Kingdom	6.2	6.3	6.3	6.2	6.3	6.2	6.1	6.0	6.1	6.2	6.4	6.4	6.6	0.3		165 519

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	32.3	33.1	34.6	34.1	33.8	33.5	33.3	33.2	33.0	33.0	32.9	32.9	32.7	-1.9		1 829 940
EU-28	30.1	31.0	32.7	32.1	31.8	31.5	31.4	31.2	30.8	31.0	31.1	31.1	31.0	-1.7		1 995 459
EA-19	34.2	35.0	36.6	36.3	35.9	35.5	35.3	35.2	35.0	35.0	34.9	34.6	34.4	-2.2		1 659 334
Belgium	31.0	31.5	33.2	32.1	31.9	31.7	31.3	31.2	31.5	30.7	30.2	29.8	30.6	-2.6	17	63 405
Bulgaria	24.4	24.1	26.6	25.6	26.4	25.5	26.2	27.5	26.8	26.6	28.1	28.9	29.3	2.7	20	5 427
Czechia	43.1	44.2	43.5	43.9	42.8	42.5	41.9	42.3	41.7	41.7	41.9	42.7	43.0	-0.5	2	34 774
Denmark	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	133
Germany	38.8	38.4	40.2	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.5	-0.7	5	550 177
Estonia	33.1	36.4	36.8	38.4	36.8	35.2	34.7	33.9	33.5	33.5	34.2	34.9	35.0	-1.8	8	3 256
Ireland	13.4	15.3	18.5	18.2	19.6	18.2	18.0	17.5	17.1	17.1	17.2	17.2	17.5	-1.0	24	13 773
Greece	33.7	33.8	33.1	34.2	31.8	30.6	30.0	28.9	29.2	28.5	29.8	29.9	30.8	-2.3	16	22 293
Spain	32.4	37.0	40.4	37.8	37.9	36.1	34.5	34.3	33.6	33.9	34.0	33.8	35.3	-5.1	7	152 527
France	36.7	36.8	38.5	38.0	37.3	36.8	36.7	36.9	36.5	36.4	36.0	34.5	32.6	-5.9	11	360 467
Croatia	31.9	32.0	33.3	33.2	33.7	32.4	31.2	32.5	31.7	31.0	31.1	30.7	30.0	-3.3	19	6 273
Italy	29.8	31.0	31.7	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	-0.4	14	237 044
Cyprus	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.7	30.2	5.5	18	2 391
Latvia	27.7	28.4	33.5	30.4	30.6	29.8	28.9	28.3	27.8	26.6	27.0	29.4	31.0	-2.5	15	2 912
Lithuania	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.5	42.1	32.0	-9.3	13	4 704
Luxembourg	27.5	28.3	29.9	28.9	29.0	29.0	28.7	28.2	29.4	28.7	28.7	27.2	27.5	-2.4	23	6 844
Hungary	34.0	34.0	32.9	31.8	35.3	34.9	34.5	34.2	34.0	35.0	33.6	32.7	32.1	-0.8	12	17 093
Malta	17.0	17.9	17.7	17.6	18.2	17.8	17.5	17.0	17.0	16.8	16.5	16.8	16.7	-1.0	25	699
Netherlands	35.0	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.3	-1.6	10	109 278
Austria	33.3	32.9	34.3	34.1	33.9	33.7	33.8	33.9	33.5	34.7	34.8	34.7	34.8	0.5	9	59 040
Poland	34.1	32.7	35.3	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	2.3	6	70 346
Portugal	25.6	26.4	28.7	28.3	27.6	27.4	26.1	26.3	26.2	26.6	26.9	26.9	27.8	-0.9	22	20 547
Romania	33.8	33.6	35.5	32.8	32.1	31.5	31.5	31.0	28.8	31.0	33.9	40.6	40.4	4.9	4	23 495
Slovenia	37.7	39.1	41.6	41.6	41.5	41.8	41.3	40.8	41.0	40.9	41.3	41.2	41.9	0.3	3	7 587
Slovakia	39.5	40.2	43.0	42.8	41.5	42.7	43.0	42.3	42.0	42.9	43.2	43.4	43.7	0.7	1	14 096
Finland	27.6	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	-1.9	21	28 295
Sweden	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	0.1	26	13 066
Iceland	7.4	7.6	9.0	11.7	11.4	10.4	10.3	9.5	9.8	6.7	9.1	9.5	9.2	0.2		710
Norway	20.6	20.8	23.2	22.3	22.0	22.5	23.8	25.6	27.1	27.3	26.5	25.4	26.5	3.3		38 266
United Kingdom	18.3	18.3	19.4	18.6	18.5	18.9	18.5	18.4	18.5	18.7	19.0	19.0	19.4	0.0		165 519

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	7.3	7.3	7.5	7.4	7.4	7.4	7.4	7.4	7.4	7.3	7.3	7.4	7.3	-0.2		1 014 275
EU-28	6.6	6.8	7.0	6.8	6.8	6.8	6.8	6.8	6.7	6.7	6.8	6.8	6.7	-0.3		1 110 001
EA-19	7.7	7.7	8.0	7.9	7.9	7.9	7.9	8.0	7.9	7.8	7.8	7.9	7.8	-0.2		934 556
Belgium	8.2	8.5	8.7	8.5	8.7	8.8	8.8	8.7	8.7	8.2	8.1	7.9	7.9	-0.8	7	37 742
Bulgaria	5.3	4.6	4.3	4.3	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.3	5.4	1.1	19	3 279
Czechia	9.4	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	1.1	3	22 461
Denmark	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	41
Germany	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.7	6.9	0.4	11	237 673
Estonia	10.0	11.0	12.1	11.7	10.6	10.2	10.2	10.2	10.5	10.6	10.6	10.9	11.0	-1.1	1	3 101
Ireland	2.9	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.5	2.4	2.4	2.4	-0.7	24	8 501
Greece	5.0	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	0.9	17	10 213
Spain	8.7	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	0.5	5	112 274
France	10.6	10.7	11.0	10.9	11.1	11.2	11.3	11.4	11.2	11.1	11.2	11.2	10.1	-0.9	2	246 126
Croatia	6.2	6.3	6.4	6.3	6.2	5.9	5.7	6.2	6.2	5.8	5.8	5.7	5.6	-0.8	16	3 022
Italy	8.5	8.6	9.1	9.0	8.8	8.8	8.8	8.7	8.7	8.5	8.5	8.7	8.9	-0.2	6	158 671
Cyprus	4.6	4.8	5.3	5.4	5.4	5.3	5.1	5.6	5.6	5.5	5.8	5.9	7.3	2.0	9	1 624
Latvia	5.7	5.7	6.7	6.4	6.1	6.0	6.1	5.8	5.8	6.0	6.0	6.4	6.7	0.0	12	2 037
Lithuania	7.5	7.8	8.4	7.4	7.1	7.1	7.2	7.4	7.8	8.2	8.3	8.5	0.7	-7.7	26	358
Luxembourg	4.3	4.4	4.9	4.7	4.6	4.8	4.6	4.4	4.5	4.4	4.5	4.5	4.5	-0.4	21	2 836
Hungary	9.5	9.5	9.0	7.6	7.7	8.1	7.9	7.9	7.9	8.3	7.0	6.3	5.9	-3.1	13	8 676
Malta	2.5	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.4	2.4	2.4	-0.1	23	324
Netherlands	4.2	4.4	4.5	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	5.3	5.4	0.9	18	43 690
Austria	6.4	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	6.9	7.0	0.4	10	27 780
Poland	4.6	4.4	4.4	4.5	4.4	4.8	4.8	4.9	4.9	4.9	5.1	5.1	5.1	0.7	20	27 328
Portugal	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	1.1	14	12 377
Romania	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	-4.6	25	2 152
Slovenia	5.3	5.4	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	0.1	15	2 781
Slovakia	6.2	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.6	8.8	9.1	2.4	4	8 539
Finland	8.4	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.5	7.4	-1.5	8	17 910
Sweden	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	0.0	22	12 761
Iceland	2.8	2.6	2.7	3.7	3.7	3.4	3.5	3.5	3.4	3.3	3.3	3.4	3.2	0.5		694
Norway	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.1	6.2	6.0	5.9	6.2	0.4		22 405
United Kingdom	3.6	3.7	3.6	3.6	3.6	3.6	3.6	3.5	3.5	3.7	3.8	3.8	3.8	0.2		95 726

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	18.6	19.0	19.8	19.5	19.2	18.9	18.7	18.7	18.5	18.4	18.4	18.3	18.1	-1.7		1 014 275
EU-28	17.4	17.8	18.7	18.4	18.1	17.8	17.7	17.6	17.3	17.4	17.4	17.4	17.2	-1.5		1 110 001
EA-19	19.7	20.1	20.9	20.7	20.4	20.1	19.8	19.8	19.6	19.5	19.5	19.6	19.4	-1.5		934 556
Belgium	18.9	19.2	20.2	19.5	19.5	19.4	19.2	19.1	19.3	18.4	18.1	17.7	18.2	-2.0	9	37 742
Bulgaria	16.6	14.9	16.0	16.3	17.0	15.0	15.9	16.7	16.1	16.0	17.0	17.5	17.7	1.7	10	3 279
Czechia	27.3	28.1	27.2	28.0	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.8	0.6	2	22 461
Denmark	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	27	41
Germany	16.6	16.5	16.9	17.3	16.9	16.8	16.8	16.9	16.8	16.7	16.7	16.7	17.1	0.2	12	237 673
Estonia	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.7	31.8	32.5	33.2	33.3	-1.5	1	3 101
Ireland	9.5	10.8	11.1	10.6	11.0	10.0	10.2	10.3	10.1	10.3	10.6	10.5	10.8	-0.3	22	8 501
Greece	15.6	15.9	15.1	15.8	14.3	13.5	13.1	12.4	12.0	11.4	12.3	13.3	14.1	-1.0	19	10 213
Spain	23.8	26.9	28.4	26.7	26.6	25.0	24.3	24.2	24.1	24.5	24.7	24.7	25.9	-2.5	4	112 274
France	24.9	25.0	26.1	25.8	25.5	25.1	24.8	24.9	24.5	24.4	24.1	24.1	22.3	-3.8	5	246 126
Croatia	16.8	16.9	17.6	17.5	17.5	16.4	15.6	16.8	16.7	15.5	15.4	15.0	14.5	-3.1	18	3 022
Italy	20.6	21.0	21.8	21.7	21.5	20.5	20.3	20.2	20.2	20.2	20.3	20.9	21.0	-0.8	7	158 671
Cyprus	12.8	13.8	16.7	17.1	16.9	16.6	16.2	16.7	17.0	17.1	17.4	17.5	20.5	3.8	8	1 624
Latvia	20.0	20.6	24.2	22.6	21.5	20.8	20.8	19.7	19.6	19.6	19.3	20.5	21.7	-2.5	6	2 037
Lithuania	24.9	25.6	27.8	26.3	26.3	26.5	26.7	27.0	26.9	27.5	28.2	28.5	2.4	-25.4	26	358
Luxembourg	11.7	12.1	12.7	12.5	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.4	11.4	-1.3	21	2 836
Hungary	24.1	24.2	23.1	20.5	21.1	20.8	20.4	20.5	20.4	21.1	18.6	17.0	16.3	-6.8	15	8 676
Malta	7.6	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	7.8	7.7	-0.3	23	324
Netherlands	11.8	12.2	12.9	12.9	13.1	14.1	13.3	14.1	13.6	13.5	13.2	13.6	13.7	0.8	20	43 690
Austria	15.7	15.5	16.0	16.0	15.9	15.8	15.8	15.9	15.6	16.2	16.3	16.4	16.4	0.4	14	27 780
Poland	13.2	12.9	14.2	14.4	14.0	14.9	15.1	15.2	15.0	14.8	14.9	14.6	14.6	0.4	17	27 328
Portugal	14.2	14.6	15.9	16.1	15.9	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	0.9	13	12 377
Romania	21.4	21.5	22.3	20.8	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	-18.6	25	2 152
Slovenia	13.8	14.4	15.0	14.9	14.8	14.9	14.8	14.4	14.6	14.7	15.0	15.1	15.4	0.4	16	2 781
Slovakia	21.3	22.5	23.3	24.0	22.5	23.1	24.2	24.2	24.3	24.3	25.3	25.8	26.4	3.1	3	8 539
Finland	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.6	-4.3	11	17 910
Sweden	5.7	6.0	6.1	5.9	6.3	6.4	6.4	6.3	6.2	6.0	6.0	6.1	6.3	0.2	24	12 761
Iceland	7.2	7.5	8.8	11.4	11.1	10.1	10.1	9.3	9.6	6.6	8.9	9.3	9.0	0.2		694
Norway	12.5	12.6	14.1	13.6	13.3	13.6	14.5	15.2	15.9	16.0	15.4	14.8	15.5	1.4		22 405
United Kingdom	10.6	10.7	11.2	10.7	10.6	11.0	10.8	10.8	10.8	11.0	11.2	11.1	11.2	0.0		95 726

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	5.3	5.4	5.6	5.5	5.6	5.7	5.8	5.8	5.8	5.8	5.8	5.8	5.8	0.2		815 664
EU-28	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.2	5.2	5.3	5.3	5.4	5.4	0.2		885 458
EA-19	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	6.1	6.1	0.1		724 778
Belgium	5.2	5.4	5.6	5.5	5.5	5.6	5.6	5.5	5.5	5.4	5.4	5.4	5.4	-0.2	14	25 663
Bulgaria	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.3	3.4	3.5	0.6	19	2 148
Czechia	5.5	5.4	5.3	5.2	5.3	5.3	5.3	5.2	5.2	5.3	5.3	5.4	5.5	0.2	13	12 313
Denmark	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	27	92
Germany	8.4	8.4	9.0	8.7	8.6	8.7	8.7	8.7	8.7	8.8	8.9	9.0	9.1	0.1	3	312 504
Estonia	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.6	0.6	0.6	0.6	-0.1	25	156
Ireland	1.2	1.3	2.1	2.1	2.4	2.4	2.2	2.1	1.6	1.6	1.5	1.5	1.5	-0.6	24	5 272
Greece	5.8	5.7	5.5	5.9	6.0	6.2	6.1	6.0	6.3	6.7	6.9	6.6	6.6	1.1	8	12 080
Spain	3.1	3.2	3.6	3.5	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.1	3.2	-0.4	21	40 253
France	5.0	5.0	5.2	5.1	5.1	5.2	5.4	5.5	5.5	5.5	5.5	4.8	4.7	-0.5	15	114 341
Croatia	5.6	5.6	5.7	5.6	5.7	5.7	5.7	5.8	5.5	5.8	5.9	6.0	6.0	0.3	10	3 251
Italy	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.2	4.2	4.3	4.4	0.3	16	78 373
Cyprus	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.8	3.4	0.9	20	768
Latvia	2.2	2.2	2.5	2.2	2.6	2.6	2.4	2.6	2.4	2.1	2.4	2.8	2.9	0.4	22	875
Lithuania	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.6	3.8	3.9	3.9	4.1	8.9	4.8	4	4 347
Luxembourg	5.7	6.0	6.6	6.2	6.2	6.4	6.4	6.2	6.2	6.1	6.3	6.3	6.3	-0.3	9	4 008
Hungary	3.9	3.8	3.8	4.2	5.2	5.5	5.5	5.3	5.3	5.4	5.7	5.8	5.8	2.0	12	8 416
Malta	3.1	3.1	3.1	3.0	3.1	3.0	3.0	2.9	2.7	2.8	2.7	2.8	2.8	-0.3	23	374
Netherlands	8.3	8.9	8.1	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	8.7	8.1	0.0	5	65 588
Austria	7.2	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.8	7.8	7.9	0.4	7	31 260
Poland	7.2	6.8	6.6	6.3	6.7	7.2	7.5	7.3	7.5	7.7	7.7	8.0	8.1	1.5	6	43 018
Portugal	3.6	3.8	3.8	3.7	3.8	3.7	3.8	3.9	3.9	3.9	3.9	3.7	3.8	0.0	18	8 169
Romania	3.5	3.2	3.3	3.2	3.5	3.2	3.0	3.0	3.1	3.1	3.2	9.4	9.6	6.3	2	21 343
Slovenia	9.1	9.3	9.9	10.1	10.0	10.2	9.9	9.9	9.9	9.8	9.8	9.8	9.9	0.0	1	4 806
Slovakia	5.3	5.1	5.7	5.3	5.5	5.6	5.8	5.7	5.8	6.1	6.1	6.0	5.9	0.2	11	5 557
Finland	3.0	2.9	3.2	3.5	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.3	1.1	17	10 385
Sweden	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	305
Iceland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		16
Norway	3.4	3.4	3.8	3.7	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.4	0.6		15 861
United Kingdom	2.6	2.6	2.6	2.6	2.7	2.6	2.5	2.5	2.5	2.6	2.6	2.6	2.8	0.2		69 794

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	13.7	14.1	14.8	14.6	14.6	14.6	14.6	14.5	14.5	14.6	14.5	14.6	14.6	-0.2		815 664
EU-28	12.7	13.2	14.0	13.7	13.7	13.7	13.7	13.6	13.5	13.7	13.7	13.7	13.7	-0.3		885 458
EA-19	14.5	14.9	15.7	15.6	15.5	15.5	15.5	15.4	15.3	15.5	15.4	15.0	15.0	-0.7		724 778
Belgium	12.1	12.3	13.0	12.6	12.4	12.3	12.1	12.1	12.2	12.3	12.1	12.1	12.4	-0.6	14	25 663
Bulgaria	7.7	9.2	10.6	9.2	9.4	10.5	10.3	10.9	10.7	10.6	11.1	11.4	11.6	1.0	15	2 148
Czechia	15.9	16.1	16.2	15.9	15.5	15.3	15.1	15.3	15.1	15.0	14.9	15.1	15.2	-1.0	13	12 313
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	92
Germany	22.2	21.9	23.2	23.3	22.9	22.7	22.6	22.6	22.5	22.6	22.7	22.6	22.5	-0.7	5	312 504
Estonia	1.0	1.1	2.0	2.8	2.8	2.7	2.1	2.1	1.7	1.7	1.7	1.7	1.7	-0.3	25	156
Ireland	3.9	4.5	7.4	7.6	8.6	8.2	7.7	7.2	7.0	6.8	6.6	6.7	6.7	-0.7	24	5 272
Greece	18.1	17.9	17.9	18.4	17.5	17.0	16.9	16.4	17.2	17.1	17.5	16.5	16.7	-1.2	9	12 080
Spain	8.6	10.1	12.0	11.2	11.3	11.0	10.2	10.1	9.5	9.4	9.3	9.1	9.3	-2.7	22	40 253
France	11.8	11.8	12.3	12.1	11.8	11.7	11.9	12.0	12.0	12.0	11.9	10.4	10.3	-2.0	18	114 341
Croatia	15.1	15.1	15.7	15.7	16.1	15.9	15.7	15.6	14.9	15.5	15.7	15.7	15.6	-0.1	12	3 251
Italy	9.2	10.0	9.9	9.8	9.7	9.6	9.9	9.8	10.0	10.1	10.1	10.3	10.4	0.5	17	78 373
Cyprus	6.1	6.4	7.9	8.1	8.0	7.9	7.6	7.9	8.0	8.1	8.2	8.3	9.7	1.8	20	768
Latvia	7.7	7.9	9.3	7.8	9.2	9.0	8.1	8.6	8.2	7.0	7.7	8.9	9.3	0.0	21	875
Lithuania	5.3	5.3	13.5	14.8	14.3	13.4	13.4	13.2	13.1	13.2	13.3	13.6	29.6	16.1	2	4 347
Luxembourg	15.8	16.3	17.1	16.5	16.6	16.6	16.7	16.4	17.0	16.7	16.7	15.9	16.1	-1.0	10	4 008
Hungary	9.9	9.8	9.8	11.3	14.2	14.1	14.2	13.7	13.6	13.9	15.0	15.6	15.8	6.0	11	8 416
Malta	9.4	9.8	9.7	9.6	9.9	9.7	9.4	9.1	9.1	9.0	8.9	9.0	8.9	-0.8	23	374
Netherlands	23.3	24.7	23.1	23.5	25.2	26.7	27.5	25.5	24.1	24.7	22.5	22.4	20.6	-2.5	6	65 588
Austria	17.6	17.5	18.3	18.1	18.0	17.9	18.0	18.0	17.9	18.4	18.5	18.4	18.4	0.1	7	31 260
Poland	20.9	19.8	21.1	20.0	21.0	22.4	23.3	22.7	23.3	23.2	22.7	22.7	23.0	1.9	4	43 018
Portugal	11.4	11.8	12.9	12.2	11.7	11.6	11.0	11.5	11.3	11.4	11.4	10.8	11.1	-1.8	16	8 169
Romania	12.4	12.1	13.3	12.0	12.2	11.6	11.1	11.1	11.0	12.0	12.8	36.2	36.7	23.4	1	21 343
Slovenia	23.9	24.7	26.6	26.6	26.7	26.8	26.5	26.4	26.4	26.2	26.3	26.1	26.5	-0.1	3	4 806
Slovakia	18.2	17.8	19.7	18.9	19.0	19.6	18.8	18.1	17.7	18.6	17.9	17.6	17.2	-2.5	8	5 557
Finland	7.3	7.1	7.8	8.7	8.3	8.9	8.7	9.0	9.1	9.3	9.7	10.1	10.2	2.4	19	10 385
Sweden	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-0.1	26	305
Iceland	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.0		16
Norway	8.1	8.1	9.1	8.7	8.8	8.9	9.4	10.3	11.2	11.4	11.1	10.6	11.0	1.9		15 861
United Kingdom	7.7	7.6	8.2	7.9	7.8	7.9	7.6	7.6	7.7	7.7	7.8	7.8	8.2	0.0		69 794

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
EU-27	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
EU-28	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
EA-19	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0
Belgium	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.2	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.5	0.4	0.4	0.5
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:
Lithuania	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Poland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1
EU-28	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1
Belgium	0.3	0.5	0.7	0.4	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.3	0.3	0.4	0.4	0.5	0.4	1.7	1.9	2.1	1.0	0.9	1.0	1.2
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.5	0.4
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:
Lithuania	0.1	0.2	0.6	0.4	0.2	0.2	0.2	0.2	0.2	0.1	0.0	0.1	0.0
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Poland	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
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	18.8	18.2	17.4	17.9	17.8	18.2	18.5	18.6	18.5	18.4	18.5	18.5	18.4	1.0		2 570 850
EU-28	21.1	20.4	19.2	19.8	19.9	20.2	20.5	20.6	20.7	20.5	20.6	20.5	20.5	1.3		3 373 741
EA-19	17.9	17.4	16.6	17.1	17.0	17.3	17.8	17.7	17.6	17.5	17.7	17.7	17.6	1.0		2 095 112
Belgium (1)	24.7	25.2	23.7	24.4	24.9	25.7	26.0	26.0	24.2	22.1	22.7	23.2	21.9	-1.8		104 278
Belgium (2)	13.3	13.1	11.5	12.4	11.8	13.2	13.6	13.6	14.9	12.9	12.8	13.2	11.8	0.3	26	56 294
Bulgaria	22.9	22.2	19.0	18.5	17.7	19.0	20.0	19.6	20.3	20.3	20.1	20.2	20.3	1.3	17	12 453
Czechia	24.3	23.3	22.4	22.8	23.7	24.2	24.2	23.4	23.7	24.0	24.3	24.5	24.6	2.2	9	55 096
Denmark	35.2	33.5	33.2	32.8	32.8	33.5	33.9	36.5	34.0	33.3	33.4	32.2	34.1	0.9	1	106 538
Germany	11.3	11.5	11.6	11.2	11.5	11.6	11.6	11.5	11.5	11.3	11.4	11.5	11.5	-0.1	27	396 135
Estonia	26.0	25.6	28.3	26.4	25.1	25.4	25.7	26.1	27.2	27.4	26.7	27.0	27.1	-1.2	5	7 628
Ireland	30.0	28.2	27.1	26.7	27.4	27.7	28.0	28.1	22.7	23.0	21.9	21.9	21.6	-5.5	15	76 850
Greece	20.1	20.0	19.6	20.7	22.8	24.5	24.3	25.0	25.2	27.0	26.4	26.9	26.1	6.5	7	47 933
Spain	16.7	13.1	10.5	12.7	12.2	12.1	13.9	14.5	14.5	14.1	14.0	14.5	14.0	3.5	25	174 758
France	16.0	15.5	14.1	15.5	14.9	15.3	15.9	15.8	15.9	15.8	16.4	16.1	15.4	1.3	22	374 661
Croatia	20.8	20.5	19.7	19.7	19.2	19.7	20.3	19.9	20.8	21.3	21.5	21.8	22.2	2.5	14	12 066
Italy	23.8	23.5	23.7	23.7	23.7	25.0	25.1	24.8	24.7	25.1	24.7	24.2	24.7	1.0	8	441 458
Cyprus	28.4	26.9	23.2	23.1	23.2	23.4	23.6	24.8	24.1	23.6	24.1	24.3	24.2	1.0	10	5 395
Latvia	15.2	14.6	13.2	13.9	14.0	14.7	15.2	15.5	15.7	16.5	16.5	16.3	15.3	2.1	23	4 673
Lithuania	20.4	20.5	17.0	16.0	15.5	15.5	15.6	15.8	16.7	16.9	16.6	16.8	19.9	2.9	18	9 690
Luxembourg	24.9	25.0	25.5	25.4	24.9	26.1	26.2	26.0	24.4	24.6	25.3	27.1	26.5	1.0	6	16 849
Hungary	22.5	24.4	24.2	23.2	21.5	23.2	23.0	23.2	23.4	23.5	23.5	22.7	22.8	-1.4	12	33 350
Malta	32.4	31.5	31.6	30.8	31.6	31.3	31.2	31.3	29.4	30.4	30.8	31.2	31.1	-0.5	2	4 165
Netherlands	21.6	21.1	20.9	21.0	20.2	19.4	19.7	20.6	21.2	21.9	23.1	23.1	24.1	3.2	11	195 306
Austria	27.5	28.2	27.4	27.4	27.5	28.0	28.6	28.6	29.0	27.6	27.6	27.6	27.7	0.3	3	110 232
Poland	18.1	18.3	16.1	16.5	16.7	16.0	15.6	15.6	15.7	16.2	16.8	17.4	17.3	1.2	21	92 318
Portugal	21.9	21.6	19.6	20.2	21.7	21.1	23.1	23.2	23.3	22.9	22.9	23.2	22.8	3.2	13	48 549
Romania	17.7	16.9	15.4	16.7	18.1	17.7	17.5	17.7	18.7	16.8	15.4	14.9	15.1	-0.3	24	33 729
Slovenia	20.2	19.6	18.2	18.2	18.0	18.0	18.0	18.3	18.6	18.8	18.5	18.7	18.4	0.2	20	8 923
Slovakia	17.0	16.7	15.8	15.5	16.4	15.8	17.0	17.8	18.5	18.5	19.1	19.1	19.1	3.3	19	17 949
Finland	21.1	20.5	18.9	18.6	20.0	20.1	20.6	20.6	20.5	20.8	20.8	20.8	20.7	1.8	16	49 682
Sweden	28.5	27.5	27.2	27.4	26.6	26.3	26.5	26.5	27.1	28.1	28.1	27.9	27.5	0.3	4	130 190
Iceland	29.0	25.7	22.7	24.1	24.5	25.1	25.3	28.2	26.3	41.4	27.6	27.0	25.6	2.9		5 544
Norway	36.9	36.5	35.6	36.3	37.0	36.4	34.7	33.5	32.7	32.8	32.8	33.7	33.9	-1.7		122 062
United Kingdom	32.0	32.7	30.3	31.4	31.9	31.2	31.1	30.7	31.0	31.5	32.0	31.9	31.8	1.5		802 891

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	48.3	47.5	45.9	47.2	46.5	46.2	46.6	46.6	46.5	46.2	46.4	46.1	45.9	0.0		2 570 850
EU-28	55.4	54.0	51.7	53.3	52.7	52.7	52.8	53.2	53.7	52.9	52.8	52.4	52.3	0.6		3 373 741
EA-19	46.1	45.1	43.5	44.8	44.0	43.7	44.2	44.2	44.0	43.7	43.9	43.7	43.4	-0.1		2 095 112
Belgium (1)	57.1	57.2	54.9	56.0	56.0	56.7	56.6	56.9	53.8	50.0	50.8	51.9	50.3	-4.6		104 278
Belgium (2)	30.6	29.7	26.7	28.6	26.7	29.1	29.5	29.7	33.0	29.2	28.7	29.5	27.1	0.4	27	56 294
Bulgaria	72.4	72.2	70.0	71.0	69.9	71.0	70.2	68.9	69.7	69.5	68.3	67.3	67.2	-2.8	8	12 453
Czechia	70.4	69.8	69.1	69.3	69.8	70.0	69.4	68.6	69.1	68.6	68.8	68.2	68.2	-0.9	5	55 096
Denmark	75.7	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.2	72.7	73.9	0.0	4	106 538
Germany	30.0	30.1	30.0	30.0	30.5	30.3	30.2	30.0	29.6	28.8	29.0	28.7	28.5	-1.5	26	396 135
Estonia	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.4	82.3	82.0	82.1	82.0	0.5	3	7 628
Ireland	97.3	97.0	96.4	96.2	96.4	96.2	96.5	96.7	96.9	96.9	97.1	97.3	97.5	1.1	2	76 850
Greece	63.1	62.8	63.7	64.2	66.6	67.3	67.7	68.9	68.7	69.5	67.2	67.2	66.2	2.5	9	47 933
Spain	45.9	40.8	35.5	40.6	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	4.9	24	174 758
France	37.5	36.4	33.5	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	34.8	33.9	0.4	25	374 661
Croatia	55.9	55.5	53.8	54.8	54.3	54.8	55.3	54.2	56.2	56.9	57.4	57.3	57.8	4.0	18	12 066
Italy	57.6	57.2	57.2	57.4	57.5	57.9	58.2	57.9	57.7	59.5	59.0	58.2	58.3	1.1	16	441 458
Cyprus	78.8	77.6	73.1	72.8	73.1	73.8	74.1	73.5	72.7	73.0	72.6	72.6	68.1	-5.0	6	5 395
Latvia	53.9	52.2	47.9	48.9	49.7	50.9	52.0	52.2	52.8	53.7	53.0	52.6	49.8	1.9	20	4 673
Lithuania	67.8	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.5	55.9	65.9	9.5	10	9 690
Luxembourg	68.7	67.8	66.3	67.4	67.0	67.7	68.4	69.2	67.5	67.6	67.4	68.3	67.8	1.5	7	16 849
Hungary	57.1	61.8	62.3	62.8	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	0.3	14	33 350
Malta	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	99.5	99.4	0.0	1	4 165
Netherlands	60.8	58.9	59.6	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	59.4	61.3	1.7	15	195 306
Austria	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.2	66.0	65.8	65.2	65.1	-1.4	12	110 232
Poland	52.2	53.3	51.2	52.6	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	-1.9	21	92 318
Portugal	68.8	68.1	65.8	66.7	67.4	66.5	68.0	67.8	67.7	67.3	67.2	66.8	65.8	0.0	11	48 549
Romania	62.3	63.0	60.9	63.2	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.1	-2.8	17	33 729
Slovenia	53.1	52.1	48.6	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	49.3	0.7	22	8 923
Slovakia	58.3	57.7	55.0	55.1	56.4	55.3	55.1	56.0	56.9	56.0	56.1	55.9	55.6	0.6	19	17 949
Finland	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.2	48.9	2.6	23	49 682
Sweden	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	1.6	13	130 190
Iceland	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.4	73.4	72.5	71.6	-1.2		5 544
Norway	87.5	88.2	86.1	86.4	87.9	87.5	86.8	86.1	84.7	83.9	84.2	84.8	84.5	-1.6		122 062
United Kingdom	94.6	94.6	93.9	94.1	94.4	94.3	94.4	94.4	94.4	94.5	94.5	94.4	94.3	0.4		802 891

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Revenue 2019 (million EUR)
EU-27	2.6	2.6	2.5	2.4	2.5	2.7	2.6	2.7	2.7	2.9	2.9	3.0	3.0	0.5	419 710
EU-28	2.2	2.2	2.2	2.0	2.1	2.2	2.2	2.2	2.3	2.4	2.5	2.5	2.5	0.3	419 710
EA-19	3.0	3.0	2.9	2.7	2.9	3.1	3.0	3.1	3.2	3.4	3.4	3.5	3.5	0.6	419 710
Belgium (1)	2.4	2.4	2.3	2.5	2.6	2.7	2.9	2.8	3.8	5.1	5.2	5.0	5.0	2.7	23 694
Belgium (2)	10.6	10.9	10.8	10.5	11.1	11.2	11.4	11.2	10.9	12.0	12.0	11.8	11.7	0.9	55 707
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Germany	8.7	8.8	8.5	8.0	8.1	8.4	8.5	8.6	8.8	9.1	9.1	9.3	9.5	1.0	326 057
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Spain	5.1	4.6	4.7	4.1	4.5	5.8	4.7	4.7	4.8	5.0	5.2	5.3	5.4	0.7	66 671
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Austria	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.9	0.8	0.2	3 288
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
United Kingdom	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Revenue 2019 (million EUR)
EU-27	6.7	6.7	6.7	6.3	6.4	6.8	6.6	6.6	6.9	7.3	7.3	7.4	7.5	0.8	419 710
EU-28	5.7	5.7	5.9	5.4	5.6	5.9	5.7	5.7	5.9	6.3	6.4	6.5	6.5	0.6	419 710
EA-19	7.7	7.7	7.6	7.2	7.4	7.8	7.6	7.6	8.0	8.5	8.5	8.6	8.7	1.1	419 710
Belgium ⁽¹⁾	5.5	5.5	5.3	5.7	5.9	5.9	6.3	6.1	8.5	11.6	11.6	11.1	11.4	6.1	23 694
Belgium ⁽²⁾	24.4	24.8	25.0	24.1	25.0	24.7	24.7	24.6	24.2	27.1	26.7	26.3	26.8	1.8	55 707
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Germany	23.0	23.0	22.0	21.5	21.6	22.0	22.2	22.4	22.6	23.4	23.1	23.3	23.4	1.4	326 057
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Spain	14.0	14.2	15.8	13.1	14.5	17.9	14.3	13.8	14.1	14.8	15.4	15.3	15.4	-0.4	66 671
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Austria	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	1.9	0.3	3 288
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
United Kingdom	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	4.0	3.9	3.9	3.7	4.0	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.1	0.2		572 329
EU-28	3.6	3.6	3.6	3.4	3.7	3.8	3.8	3.8	3.8	3.8	3.8	3.8	3.7	0.1		617 110
EA-19	3.5	3.4	3.4	3.2	3.5	3.7	3.7	3.7	3.7	3.6	3.6	3.7	3.6	0.2		431 157
Belgium (1)	2.2	2.0	2.3	2.2	2.2	2.1	2.2	2.1	2.2	2.2	2.2	2.0	2.1	-0.2		10 161
Belgium (2)	2.3	2.0	2.4	2.2	2.3	2.1	2.2	2.1	2.2	2.3	2.2	2.1	2.2	-0.2	14	10 284
Bulgaria	0.8	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.9	0.1	20	533
Czechia	4.9	4.8	4.7	4.6	4.7	4.8	5.1	5.1	5.0	5.4	5.4	5.6	5.6	0.9	6	12 566
Denmark	11.0	11.1	11.5	12.0	12.0	12.1	12.2	12.2	12.2	12.2	12.1	11.9	11.9	0.4	2	37 195
Germany	3.0	3.1	2.8	2.8	2.9	3.0	3.0	3.0	3.0	3.1	3.2	3.3	3.2	0.4	11	111 879
Estonia	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	26	72
Ireland	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.6	0.6	0.5	0.5	0.4	-0.5	23	1 547
Greece	0.7	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9	0.2	19	1 742
Spain	2.9	2.7	2.7	2.8	2.9	3.0	3.2	3.3	3.3	3.2	3.2	3.2	3.2	0.5	12	39 535
France	4.8	4.9	5.2	4.2	5.3	5.5	5.5	5.6	5.7	5.8	5.9	5.9	5.8	0.6	5	141 151
Croatia	4.6	4.6	4.7	4.4	4.3	4.6	4.9	4.8	4.4	4.4	4.2	4.5	4.6	-0.1	7	2 500
Italy	5.1	4.7	4.5	4.4	4.5	5.1	4.9	5.1	4.9	4.1	4.2	4.3	4.2	-0.3	9	75 238
Cyprus	0.5	0.5	0.5	0.5	0.5	0.4	0.6	0.5	0.5	0.3	0.4	0.4	0.4	-0.1	24	91
Latvia	5.0	5.2	5.0	5.7	5.4	5.4	5.4	5.6	5.6	5.8	6.0	5.6	6.0	1.0	4	1 838
Lithuania	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.4	0.3	0.3	0.3	-0.2	25	169
Luxembourg	1.6	1.7	1.7	1.6	1.7	1.5	1.3	1.2	1.3	1.4	1.5	1.8	1.9	0.2	16	1 187
Hungary	4.4	2.5	2.6	2.4	2.4	2.4	2.2	2.1	2.2	2.2	2.2	2.1	2.1	-0.5	15	3 093
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	0.0	18	10 546
Austria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	0.1	17	5 447
Poland	4.6	4.6	4.1	3.9	3.9	4.0	4.0	4.2	4.2	4.3	4.3	4.5	4.4	0.3	8	23 622
Portugal	2.2	2.2	2.1	2.0	2.1	2.1	2.3	2.5	2.5	2.5	2.4	2.5	2.5	0.4	13	5 317
Romania	1.1	0.9	0.9	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.8	0.8	-0.1	21	1 818
Slovenia	3.4	3.2	3.6	4.0	3.9	4.1	4.0	3.8	3.5	3.5	3.4	3.4	3.3	-0.3	10	1 604
Slovakia	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.5	-0.2	22	468
Finland	8.8	9.0	9.7	9.8	9.7	9.6	10.1	10.2	10.3	10.1	10.1	9.6	9.6	-0.1	3	23 166
Sweden	13.6	13.6	13.6	12.7	12.4	12.9	13.1	12.8	12.6	13.1	13.1	13.0	12.6	-1.0	1	59 845
Iceland	9.7	8.9	8.5	8.2	8.9	8.9	9.2	9.2	9.1	9.4	10.0	10.3	10.2	1.7		2 201
Norway	5.3	4.9	5.7	5.7	5.1	5.2	5.3	5.4	5.9	6.3	6.2	6.1	6.2	0.5		22 386
United Kingdom	1.7	1.7	1.8	1.8	1.7	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.8	0.0		44 782

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	10.3	10.2	10.2	9.8	10.4	10.7	10.6	10.6	10.6	10.5	10.4	10.4	10.2	0.0		572 329
EU-28	9.5	9.5	9.7	9.3	9.7	9.9	9.9	9.8	9.7	9.7	9.7	9.7	9.6	-0.1		617 110
EA-19	8.9	8.9	8.9	8.4	9.1	9.3	9.2	9.3	9.2	9.1	9.0	9.0	8.9	0.0		431 157
Belgium (1)	5.1	4.5	5.4	5.1	5.0	4.6	4.7	4.6	4.9	5.0	4.8	4.6	4.9	-0.5		10 161
Belgium (2)	5.2	4.6	5.5	5.2	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	-0.5	15	10 284
Bulgaria	2.6	2.9	2.8	2.9	3.0	2.9	2.9	3.0	2.9	3.2	3.1	3.0	2.9	0.1	20	533
Czechia	14.1	14.4	14.3	14.0	13.9	13.8	14.5	14.9	14.7	15.3	15.2	15.6	15.6	1.3	5	12 566
Denmark	23.8	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.5	26.9	25.8	0.1	2	37 195
Germany	7.9	8.0	7.4	7.4	7.6	7.8	7.8	7.7	7.9	8.0	8.1	8.1	8.0	0.6	12	111 879
Estonia	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	-0.4	26	72
Ireland	2.3	2.6	3.2	3.3	3.1	3.3	3.0	2.8	2.5	2.3	2.2	2.2	2.0	-1.2	22	1 547
Greece	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	2.4	2.4	2.4	0.1	21	1 742
Spain	8.1	8.5	8.9	9.0	9.1	9.3	9.7	9.8	9.6	9.6	9.5	9.3	9.1	0.2	10	39 535
France	11.3	11.4	12.2	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	12.8	12.8	0.6	6	141 151
Croatia	12.3	12.5	12.9	12.1	12.1	12.8	13.4	13.1	11.8	11.8	11.2	11.8	12.0	-0.9	8	2 500
Italy	12.3	11.5	10.8	10.8	11.0	11.7	11.3	11.8	11.4	9.9	10.0	10.2	9.9	-0.9	9	75 238
Cyprus	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	1.1	1.1	-0.3	25	91
Latvia	17.8	18.8	18.2	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	18.2	19.6	1.4	4	1 838
Lithuania	1.2	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.2	-0.4	24	169
Luxembourg	4.4	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.5	4.8	0.3	16	1 187
Hungary	11.1	6.4	6.7	6.5	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	-0.9	14	3 093
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	3.3	3.3	3.6	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.6	3.5	3.3	-0.3	17	10 546
Austria	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	0.0	18	5 447
Poland	13.3	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	-0.5	7	23 622
Portugal	7.0	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	7.2	7.2	0.2	13	5 317
Romania	4.0	3.2	3.6	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	-0.5	19	1 818
Slovenia	8.8	8.6	9.8	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	9.0	8.9	-0.9	11	1 604
Slovakia	2.3	2.2	2.5	2.4	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	-1.1	23	468
Finland	21.2	21.9	23.7	24.3	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	-0.9	3	23 166
Sweden	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	-1.6	1	59 845
Iceland	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.6	26.6	27.5	28.4	1.2		2 201
Norway	12.5	11.8	13.9	13.6	12.1	12.5	13.2	13.9	15.3	16.1	15.8	15.2	15.5	1.6		22 386
United Kingdom	4.9	4.9	5.5	5.3	5.1	5.2	5.1	5.1	5.1	5.0	5.0	5.2	5.3	-0.2		44 782

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	13.4	13.5	14.0	13.8	13.9	14.2	14.3	14.3	14.1	14.1	14.1	14.2	14.3	0.3		2 002 635
EU-28	11.0	11.5	12.0	11.8	11.9	11.9	12.1	11.9	11.6	11.8	11.9	12.1	12.1	0.1		2 002 635
EA-19	14.4	14.6	15.1	14.9	15.1	15.4	15.5	15.5	15.3	15.3	15.3	15.4	15.5	0.4		1 855 725
Belgium (1)	13.4	13.8	14.3	14.0	14.1	14.4	14.5	14.3	14.2	14.1	14.1	13.9	14.0	-0.3		66 550
Belgium (2)	16.7	17.4	18.0	17.8	18.6	18.3	18.4	18.3	16.5	16.4	17.1	17.2	17.3	-0.7	2	82 397
Bulgaria	7.7	7.4	7.2	6.7	6.7	6.8	7.5	7.8	7.8	7.7	8.3	8.7	8.9	1.7	21	5 427
Czechia	5.2	5.1	5.2	5.3	5.4	5.4	5.5	5.4	5.4	5.5	5.5	5.7	5.7	0.5	22	12 819
Denmark	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25	41
Germany	14.7	14.7	15.5	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.7	16.0	0.5	3	550 177
Estonia	4.5	5.0	5.9	5.9	5.5	5.5	5.2	5.3	5.3	5.4	5.4	5.4	5.5	-0.4	23	1 541
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Greece	10.9	11.0	10.3	10.7	10.5	10.9	10.6	10.3	10.4	10.8	11.7	12.0	12.2	1.9	10	22 360
Spain	11.5	11.6	11.7	11.5	11.5	11.4	11.2	11.3	11.1	11.1	11.2	11.4	12.0	0.3	11	149 046
France	21.8	22.1	22.8	22.5	23.1	23.6	24.0	24.3	24.0	23.9	24.0	24.1	24.1	1.3	1	584 306
Croatia	11.8	11.9	12.2	12.0	11.9	11.7	11.5	12.0	11.7	11.6	11.6	11.7	11.6	-0.6	13	6 273
Italy	12.3	12.7	13.2	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	0.0	7	236 981
Cyprus	6.8	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.5	8.6	10.7	2.9	15	2 391
Latvia	7.8	7.9	9.2	8.6	8.6	8.6	8.4	8.4	8.3	8.2	8.4	8.9	9.3	0.1	19	2 820
Lithuania	9.1	9.5	12.5	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.6	-2.9	18	4 704
Luxembourg	9.7	10.2	11.2	10.6	10.5	10.9	10.7	10.3	10.4	10.2	10.5	10.5	10.5	-0.7	16	6 663
Hungary	12.3	12.3	11.9	11.2	12.4	13.3	13.2	13.0	13.1	13.3	12.2	11.9	11.4	-0.5	14	16 584
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	12.5	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.5	0.9	6	109 278
Austria	11.2	11.3	11.7	11.6	11.6	11.7	12.0	12.1	12.1	12.1	12.2	12.3	12.5	0.8	9	49 792
Poland	11.8	11.2	11.1	10.8	11.1	12.0	12.3	12.2	12.4	12.7	12.8	13.1	13.2	2.1	8	70 346
Portugal	7.6	7.8	8.0	8.0	8.3	8.4	8.4	8.5	8.5	8.5	8.6	8.8	9.2	1.2	20	19 581
Romania	9.5	8.9	8.9	8.6	9.1	9.1	8.8	8.7	8.3	8.1	8.5	10.2	10.0	1.1	17	22 356
Slovenia	14.2	14.5	15.4	15.6	15.5	15.7	15.3	15.1	15.2	15.2	15.3	15.3	15.5	0.1	4	7 510
Slovakia	11.3	11.4	12.1	11.7	11.7	11.9	13.0	13.1	13.4	13.8	14.2	14.3	14.6	2.5	5	13 729
Finland	11.4	11.5	12.1	12.0	12.0	12.6	12.5	12.6	12.6	12.7	12.0	11.8	11.8	-0.3	12	28 295
Sweden	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	0.0	24	13 066
Iceland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
United Kingdom	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	34.3	35.2	36.9	36.3	36.2	36.0	35.8	35.8	35.5	35.5	35.3	35.5	35.8	-1.1		2 002 635
EU-28	29.0	30.3	32.4	31.6	31.5	31.2	31.2	30.8	30.1	30.5	30.6	30.9	31.1	-1.3		2 002 635
EA-19	36.9	37.9	39.6	39.2	39.1	38.8	38.6	38.5	38.2	38.2	38.0	38.1	38.4	-1.2		1 855 725
Belgium (1)	30.9	31.4	33.1	32.0	31.9	31.7	31.5	31.3	31.6	32.0	31.4	31.1	32.1	-1.0		66 550
Belgium (2)	38.4	39.6	41.6	40.9	42.0	40.4	40.0	40.0	36.6	37.2	38.3	38.3	39.7	-1.9	4	82 397
Bulgaria	24.4	24.1	26.6	25.6	26.4	25.5	26.2	27.5	26.8	26.6	28.1	28.9	29.3	2.7	18	5 427
Czechia	15.0	15.3	16.2	16.2	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.9	-0.3	23	12 819
Denmark	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	25	41
Germany	38.8	38.4	40.2	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.5	-0.7	5	550 177
Estonia	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.1	16.2	16.5	16.5	16.6	-0.3	22	1 541
Ireland	;	;	;	;	;	;	;	;	;	;	;	;	;	;		
Greece	34.3	34.5	33.6	33.1	30.8	30.0	29.5	28.4	28.4	27.7	29.9	30.0	30.9	-2.7	13	22 360
Spain	31.6	36.0	39.3	36.8	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	-4.9	8	149 046
France	51.0	51.9	54.1	53.2	53.3	53.0	52.7	53.1	52.6	52.3	51.7	52.0	52.9	-1.2	1	584 306
Croatia	31.9	32.0	33.3	33.2	33.7	32.4	31.2	32.5	31.7	31.0	31.1	30.7	30.0	-3.3	16	6 273
Italy	29.8	31.0	31.7	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	-0.4	11	236 981
Cyprus	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.7	30.2	5.5	14	2 391
Latvia	27.7	28.4	33.5	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	28.6	30.0	-3.5	15	2 820
Lithuania	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.5	42.1	32.0	-9.3	10	4 704
Luxembourg	26.7	27.6	29.1	28.2	28.3	28.2	28.0	27.4	28.6	28.0	28.0	26.5	26.8	-2.3	20	6 663
Hungary	31.3	31.3	30.6	30.4	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.1	0.5	12	16 584
Malta	;	;	;	;	;	;	;	;	;	;	;	;	;	;		
Netherlands	35.0	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.3	-1.6	9	109 278
Austria	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	29.2	29.4	0.9	17	49 792
Poland	34.1	32.7	35.3	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	2.3	7	70 346
Portugal	23.8	24.5	26.8	26.3	25.8	26.5	24.8	24.7	24.7	24.9	25.2	25.4	26.5	-0.3	21	19 581
Romania	33.3	33.2	35.2	32.5	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.5	3.3	6	22 356
Slovenia	37.4	38.7	41.2	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.8	41.5	0.3	3	7 510
Slovakia	38.7	39.3	41.9	41.7	40.5	41.7	42.0	41.3	41.1	41.9	41.8	42.1	42.5	0.6	2	13 729
Finland	27.6	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	-1.9	19	28 295
Sweden	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	0.1	24	13 066
Iceland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0
Norway	;	;	;	;	;	;	;	;	;	;	;	;	;	;		
United Kingdom	;	;	;	;	;	;	;	;	;	;	;	;	;	;		

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1		30 009
EU-28	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.0		33 817
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.0		26 970
Belgium (1)	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.1		2 816
Belgium (2)	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.1	1	2 816
Bulgaria	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	13	114
Czechia	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.0	22	325
Denmark	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	24	419
Germany	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	9	7 093
Estonia	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	7	59
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.0	25	456
Greece	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	8	383
Spain	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	5	2 674
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	11	4 664
Croatia	:	:	:	:	:	:	0.0	0.1	0.1	0.1	0.1	0.1	0.1	:	26	49
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.3	0.2	0.2	0.1	15	3 160
Cyprus	0.4	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.3	0.3	0.2	0.2	0.2	0.0	6	47
Latvia	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	14	56
Lithuania	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.1	3	130
Luxembourg	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.3	0.3	0.3	4	165
Hungary	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.0	18	248
Malta	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	12	26
Netherlands	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.4	0.4	0.1	2	3 568
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	17	681
Poland	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	10	1 039
Portugal	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	16	373
Romania	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	197
Slovenia	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.1	0.1	0.1	-0.1	21	71
Slovakia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.0	20	146
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	19	403
Sweden	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	23	648
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		3 809

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.1		30 009
EU-28	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.1		33 817
EA-19	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.6	0.2		26 970
Belgium (1)	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	0.2		2 816
Belgium (2)	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	0.2	1	2 816
Bulgaria	0.6	0.8	0.7	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.6	0.7	0.6	-0.1	7	114
Czechia	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.0	20	325
Denmark	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	-0.1	26	419
Germany	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.1	14	7 093
Estonia	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.2	5	59
Ireland	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	0.2	11	456
Greece	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.2	13	383
Spain	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	0.2	6	2 674
France	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.2	18	4 664
Croatia	:	:	:	:	:	:	0.1	0.3	0.3	0.4	0.3	0.2	0.2	:	27	49
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	0.1	19	3 160
Cyprus	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	-0.2	10	47
Latvia	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	0.7	0.6	0.2	9	56
Lithuania	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.2	3	130
Luxembourg	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	0.6	4	165
Hungary	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.1	16	248
Malta	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	0.5	0.6	0.0	8	26
Netherlands	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	1.1	1.1	0.3	2	3 568
Austria	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.1	21	681
Poland	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.2	12	1 039
Portugal	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.2	15	373
Romania	0.4	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	-0.1	24	197
Slovenia	0.6	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.0	23	71
Slovakia	0.7	0.8	0.6	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1	17	146
Finland	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.2	22	403
Sweden	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	-0.1	25	648
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
United Kingdom	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.1		3 809

(1) Tax revenues as transmitted under ESA 2010 national accounts rules

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

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	10.9	10.7	10.6	10.8	11.0	11.0	11.1	11.1	11.1	11.1	11.1	11.2	11.1	0.5		1 555 897
EU-28	10.7	10.5	10.4	10.8	11.0	11.0	11.1	11.1	11.1	11.1	11.1	11.1	11.1	0.7		1 835 707
EA-19	10.6	10.3	10.3	10.5	10.7	10.7	10.8	10.9	10.8	10.9	10.9	10.9	10.9	0.6		1 300 256
Belgium	10.8	10.7	10.6	10.9	10.8	10.9	10.9	10.8	10.6	10.9	10.9	10.9	10.8	0.2	22	51 521
Bulgaria	15.7	16.5	13.9	13.8	13.4	14.2	14.8	14.2	14.6	14.7	14.3	14.1	14.3	0.4	4	8 759
Czechia	10.2	10.0	10.5	10.7	11.5	11.9	12.2	11.4	11.8	11.8	11.9	11.6	11.6	1.1	16	25 964
Denmark	16.0	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	14.1	13.4	-1.4	7	42 028
Germany	10.6	10.7	11.2	10.7	10.8	10.7	10.6	10.5	10.4	10.3	10.2	10.2	10.2	-1.0	23	352 812
Estonia	12.7	11.5	14.0	13.1	12.9	13.2	12.8	13.2	13.7	14.1	13.7	13.5	13.7	-0.3	6	3 862
Ireland	11.0	10.5	9.8	9.8	9.5	9.5	9.8	9.8	7.7	7.9	7.4	6.9	6.8	-3.0	27	24 169
Greece	11.3	11.1	10.4	12.0	12.8	12.9	13.3	13.5	13.5	14.7	14.7	15.0	14.9	4.5	3	27 285
Spain	8.9	7.6	6.3	8.1	8.0	8.2	9.0	9.3	9.6	9.5	9.5	9.6	9.4	3.1	25	116 867
France	10.7	10.6	10.6	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.6	11.7	11.7	1.1	15	283 365
Croatia	17.2	17.2	16.4	17.0	16.5	17.5	18.0	18.0	18.6	18.7	19.0	19.3	19.6	3.2	1	10 638
Italy	10.4	10.0	10.1	10.6	10.7	11.1	10.8	11.1	11.1	11.2	11.2	11.2	11.3	1.2	21	201 462
Cyprus	13.9	14.0	12.4	12.2	11.7	12.0	11.9	13.1	12.8	12.9	12.8	13.2	13.0	0.6	10	2 906
Latvia	11.1	10.1	10.4	11.2	11.2	11.5	11.9	12.3	12.6	13.1	13.1	13.5	13.3	2.9	8	4 060
Lithuania	11.2	11.2	11.0	11.2	11.1	10.6	10.6	10.8	11.3	11.3	11.4	11.3	11.4	0.4	19	5 541
Luxembourg	10.3	10.4	10.8	10.5	10.5	11.1	10.9	11.0	8.6	8.6	8.7	8.9	9.0	-1.8	26	5 690
Hungary	13.9	13.6	14.4	14.1	14.0	15.2	15.9	15.9	16.1	15.6	15.5	15.7	15.6	1.2	2	22 794
Malta	13.0	12.8	12.5	11.9	12.8	12.3	11.9	12.1	11.2	11.2	11.3	11.7	11.3	-1.2	20	1 512
Netherlands	11.1	11.1	11.1	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.3	11.4	11.8	0.7	14	95 702
Austria	11.3	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.6	11.4	11.4	-0.3	18	45 248
Poland	13.0	13.1	11.6	12.4	12.4	11.7	11.5	11.5	11.4	11.8	12.2	12.5	12.3	0.7	12	65 589
Portugal	12.3	12.0	10.6	11.4	11.9	12.0	11.7	12.2	12.4	12.5	12.7	12.8	12.8	2.2	11	27 314
Romania	11.5	10.7	9.7	11.3	12.5	12.7	12.2	11.9	12.6	10.8	9.9	10.1	10.2	0.5	24	22 675
Slovenia	12.9	13.1	13.3	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.9	13.6	13.3	0.0	9	6 429
Slovakia	10.8	10.1	10.1	9.9	10.8	9.9	10.5	10.8	10.9	10.9	11.3	11.2	11.4	1.3	17	10 718
Finland	12.6	12.4	12.9	12.9	13.8	14.0	14.3	14.2	14.1	14.3	14.1	14.2	14.0	1.1	5	33 794
Sweden	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	-0.6	13	57 195
Iceland	14.3	12.0	10.9	11.3	11.4	11.8	11.4	11.4	11.3	11.5	12.2	12.0	11.2	0.3		2 425
Norway	11.7	10.5	11.3	11.4	10.9	10.8	10.8	10.9	11.4	12.0	11.8	11.5	11.6	0.3		41 766
United Kingdom	10.0	9.8	9.5	10.4	11.2	11.1	11.1	11.0	11.1	11.1	11.1	11.1	11.1	1.6		279 810

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	28.0	27.7	27.7	28.6	28.6	28.1	27.8	27.9	27.9	28.0	27.9	27.8	27.8	0.1		1 555 897
EU-28	28.2	27.8	28.0	28.9	29.1	28.8	28.6	28.7	28.8	28.7	28.5	28.5	28.5	0.5		1 835 707
EA-19	27.2	26.8	26.9	27.6	27.6	27.1	26.9	27.0	27.0	27.1	27.0	26.9	26.9	0.0		1 300 256
Belgium	24.9	24.2	24.5	24.9	24.3	23.9	23.7	23.6	23.6	24.6	24.3	24.4	24.8	0.3	26	51 521
Bulgaria	49.6	53.7	51.1	52.8	52.6	53.2	51.9	49.7	50.3	50.6	48.7	47.0	47.3	-3.8	2	8 759
Czechia	29.4	30.0	32.3	32.6	33.9	34.6	34.9	33.5	34.3	33.7	33.5	32.2	32.1	-0.2	16	25 964
Denmark	34.4	33.4	32.9	32.5	32.5	32.1	31.1	28.8	30.4	31.0	30.6	31.8	29.1	-3.8	19	42 028
Germany	28.1	28.0	28.9	28.8	28.6	28.0	27.5	27.3	26.9	26.3	25.9	25.5	25.4	-3.5	25	352 812
Estonia	41.1	36.7	40.3	39.8	41.3	41.9	40.6	41.3	41.3	42.4	42.1	40.9	41.5	1.2	5	3 862
Ireland	35.7	36.2	34.8	35.5	33.4	33.1	33.7	33.9	32.8	33.2	32.8	30.8	30.7	-4.1	17	24 169
Greece	35.7	35.0	33.9	37.1	37.4	35.6	36.9	37.1	36.8	37.7	37.5	37.4	37.7	3.8	8	27 285
Spain	24.5	23.7	21.2	25.9	25.5	25.4	27.3	27.5	28.3	28.3	28.1	27.6	27.0	5.8	21	116 867
France	25.1	24.8	25.1	25.2	25.1	24.7	24.3	24.4	24.7	25.0	25.0	25.3	25.6	0.5	24	283 365
Croatia	46.4	46.5	45.0	47.1	46.8	48.7	49.0	48.9	50.0	49.9	50.7	50.6	50.9	5.9	1	10 638
Italy	25.1	24.4	24.2	25.6	26.1	25.7	25.1	25.9	25.8	26.6	26.7	26.8	26.6	2.4	23	201 462
Cyprus	38.6	40.2	38.9	38.6	36.9	37.8	37.3	38.9	38.7	39.9	38.7	39.5	36.7	-2.2	10	2 906
Latvia	39.2	36.2	37.7	39.5	39.8	39.7	40.8	41.5	42.3	42.8	42.1	43.6	43.3	5.6	3	4 060
Lithuania	37.2	36.7	36.4	39.8	40.7	39.4	39.3	39.2	38.9	38.3	38.6	37.7	37.7	1.3	7	5 541
Luxembourg	28.2	28.2	28.1	27.8	28.4	28.7	28.5	29.3	23.9	23.7	23.3	22.4	22.9	-5.2	27	5 690
Hungary	35.3	34.6	36.9	38.2	38.5	38.9	41.1	41.2	41.4	39.9	40.7	42.6	42.8	5.9	4	22 794
Malta	39.8	40.4	39.4	38.6	40.3	39.0	37.9	38.4	37.8	36.6	36.5	37.2	36.1	-3.3	11	1 512
Netherlands	31.2	30.9	31.5	31.1	30.8	30.2	30.2	29.8	30.0	29.7	29.3	29.5	30.0	-1.5	18	95 702
Austria	27.9	27.4	28.4	28.2	28.0	27.8	27.2	27.0	26.7	27.5	27.6	26.9	26.7	-1.7	22	45 248
Poland	37.5	38.2	37.0	39.4	39.1	36.3	35.8	36.0	35.2	35.3	35.8	35.7	35.0	-2.0	13	65 589
Portugal	38.6	37.7	35.7	37.6	37.1	37.9	34.4	35.5	35.9	36.8	37.2	36.9	37.0	1.3	9	27 314
Romania	40.4	39.9	38.5	42.9	44.3	45.4	44.6	43.5	45.0	41.6	39.8	38.9	39.0	0.5	6	22 675
Slovenia	33.9	34.9	35.7	36.0	36.3	36.9	38.5	38.6	38.3	37.8	37.1	36.4	35.5	-0.2	12	6 429
Slovakia	36.9	35.0	34.9	35.4	37.1	34.6	34.0	33.9	33.6	32.9	33.2	33.0	33.2	-1.7	15	10 718
Finland	30.4	30.3	31.6	31.8	32.9	33.1	33.0	32.7	32.3	32.7	32.8	33.5	33.3	1.7	14	33 794
Sweden	26.8	27.9	29.1	29.5	29.2	28.8	28.4	28.4	28.1	27.8	27.6	27.9	28.1	-1.0	20	57 195
Iceland	36.9	34.6	35.0	34.8	34.2	34.6	33.0	30.7	31.8	22.5	32.5	32.2	31.3	-3.7		2 425
Norway	27.8	25.4	27.4	27.1	26.0	25.9	27.1	28.1	29.5	30.7	30.2	28.9	28.9	1.5		41 766
United Kingdom	29.5	28.5	29.5	31.2	32.9	33.6	33.6	33.8	33.7	33.1	32.7	32.8	32.9	3.4		279 810

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	-0.1		100 524
EU-28	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	-0.1		124 623
EA-19	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-0.1		78 897
Belgium	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.0	19	3 217
Bulgaria	2.5	2.7	2.6	2.3	2.4	2.5	2.6	2.4	2.8	2.8	2.6	2.4	2.6	0.0	1	1 578
Czechia	1.6	1.0	1.3	1.4	1.5	1.6	1.5	0.9	1.4	1.4	1.4	1.3	1.2	-0.1	9	2 748
Denmark	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	-0.1	26	1 552
Germany	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	-0.2	25	17 585
Estonia	1.7	1.3	2.4	1.6	1.9	2.0	2.0	2.0	1.9	2.1	1.8	1.7	1.6	-0.8	2	456
Ireland	1.2	1.2	1.3	1.2	1.1	1.1	1.1	1.1	0.8	0.9	0.9	0.6	0.7	-0.6	21	2 365
Greece	1.3	1.1	1.3	1.4	1.7	1.5	1.6	1.6	1.6	1.8	1.5	1.6	1.6	0.3	4	2 858
Spain	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	-0.1	22	8 230
France	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.0	18	18 173
Croatia	1.2	1.2	1.1	1.2	1.3	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	0.4	5	818
Italy	0.7	0.7	0.8	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-0.1	20	12 031
Cyprus	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	1.1	1.1	1.0	-0.1	15	216
Latvia	1.0	1.4	1.6	1.5	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.6	1.6	0.0	3	482
Lithuania	1.3	1.4	1.5	1.5	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	-0.1	7	667
Luxembourg	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.4	1.0	1.1	1.0	1.1	1.1	-0.3	13	686
Hungary	1.4	1.4	1.5	1.2	1.3	1.5	1.3	1.2	1.2	1.1	1.0	1.1	1.0	-0.5	14	1 437
Malta	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.0	1.0	1.0	0.9	0.9	-0.3	16	121
Netherlands	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.5	0.5	0.4	-0.1	27	3 630
Austria	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	23	2 258
Poland	1.8	2.2	1.6	2.0	1.9	1.8	1.9	1.7	1.6	1.7	1.6	1.5	1.5	-0.1	6	7 933
Portugal	0.8	0.8	0.8	0.9	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.0	17	1 724
Romania	1.2	1.2	1.4	1.5	1.7	1.8	1.6	1.5	1.6	1.5	1.4	1.4	1.3	-0.1	8	2 999
Slovenia	1.1	1.1	1.2	1.3	1.4	1.5	1.4	1.4	1.4	1.3	1.3	1.2	1.1	-0.1	10	541
Slovakia	1.7	0.9	1.1	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	0.0	11	1 049
Finland	0.9	0.9	1.1	1.0	1.0	1.1	1.1	1.0	1.1	1.1	1.0	1.1	1.1	0.0	12	2 609
Sweden	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	-0.2	24	2 561
Iceland	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.0		184
Norway	0.7	0.7	0.8	0.7	0.7	0.6	0.6	0.7	0.6	0.7	0.6	0.6	0.6	-0.2		2 115
United Kingdom	1.0	1.1	1.2	1.1	1.2	1.2	1.1	1.1	1.0	1.0	1.0	1.0	1.0	-0.2		24 100

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.0	1.9	1.9	1.8	1.8	-0.3		100 524
EU-28	2.2	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.0	2.0	1.9	-0.4		124 623
EA-19	1.9	1.9	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.6	-0.4		78 897
Belgium	1.6	1.5	1.6	1.6	1.4	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.6	0.0	22	3 217
Bulgaria	8.0	8.8	9.5	9.0	9.6	9.3	9.0	8.6	9.5	9.5	9.0	8.2	8.5	-1.0	1	1 578
Czechia	4.6	3.1	4.1	4.2	4.3	4.6	4.4	2.7	4.1	3.9	3.9	3.6	3.4	-0.7	9	2 748
Denmark	1.3	1.3	1.3	1.4	1.3	1.4	1.4	1.4	1.2	1.2	1.2	1.1	1.1	-0.2	27	1 552
Germany	1.8	1.7	1.8	1.7	1.8	1.7	1.6	1.6	1.5	1.4	1.4	1.3	1.3	-0.5	24	17 585
Estonia	5.6	4.2	7.0	5.0	6.1	6.4	6.4	6.3	5.7	6.3	5.4	5.1	4.9	-2.1	4	456
Ireland	3.8	4.1	4.6	4.3	4.0	3.8	4.0	3.8	3.6	3.6	3.9	2.7	3.0	-1.6	11	2 365
Greece	4.1	3.5	4.4	4.4	5.1	4.2	4.5	4.4	4.3	4.5	3.8	4.0	3.9	-0.5	7	2 858
Spain	2.2	2.5	2.8	2.7	2.7	2.7	2.4	2.4	2.3	2.2	2.2	2.0	1.9	-0.9	19	8 230
France	1.5	1.5	1.6	1.7	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	0.0	20	18 173
Croatia	3.2	3.4	3.1	3.5	3.6	3.9	3.9	3.7	4.1	4.0	3.9	3.9	3.9	0.8	8	818
Italy	1.7	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.6	-0.2	21	12 031
Cyprus	3.3	3.3	3.6	3.6	3.8	3.9	4.0	3.9	3.8	3.6	3.4	3.1	2.7	-0.9	15	216
Latvia	3.6	5.1	5.7	5.2	5.0	4.6	4.6	4.4	4.5	4.6	4.7	5.1	5.1	-0.6	3	482
Lithuania	4.3	4.7	5.1	5.2	5.2	4.7	4.8	4.7	5.0	4.8	4.9	4.7	4.5	-0.6	5	667
Luxembourg	3.8	3.8	3.7	3.5	3.5	3.4	3.2	3.6	2.8	2.9	2.8	2.7	2.8	-0.9	14	686
Hungary	3.4	3.5	3.8	3.3	3.6	3.8	3.4	3.1	3.1	2.8	2.6	2.9	2.7	-1.1	16	1 437
Malta	3.7	3.8	3.7	3.8	3.8	3.8	3.5	3.7	3.5	3.3	3.1	3.0	2.9	-0.8	13	121
Netherlands	1.4	1.4	1.5	1.5	1.5	1.6	1.4	1.5	1.3	1.3	1.2	1.3	1.1	-0.4	26	3 630
Austria	1.5	1.4	1.5	1.5	1.5	1.5	1.4	1.5	1.4	1.5	1.5	1.4	1.3	-0.2	23	2 258
Poland	5.2	6.3	5.1	6.3	6.0	5.6	5.8	5.3	5.1	5.0	4.6	4.3	4.2	-0.9	6	7 933
Portugal	2.5	2.6	2.7	3.1	3.0	3.0	2.7	2.6	2.5	2.7	2.6	2.5	2.3	-0.4	18	1 724
Romania	4.4	4.4	5.7	5.5	6.2	6.3	6.0	5.5	5.8	5.9	5.4	5.3	5.2	-0.5	2	2 999
Slovenia	2.8	2.9	3.3	3.5	3.7	3.9	3.8	3.7	3.6	3.4	3.4	3.1	3.0	-0.3	12	541
Slovakia	5.7	3.1	3.8	4.5	4.3	4.3	3.9	3.7	3.6	3.5	3.4	3.3	3.2	-0.6	10	1 049
Finland	2.1	2.2	2.6	2.5	2.4	2.5	2.5	2.4	2.4	2.4	2.4	2.6	2.6	0.0	17	2 609
Sweden	1.4	1.4	1.6	1.5	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	1.3	-0.3	25	2 561
Iceland	2.2	2.2	2.8	2.7	2.7	2.6	2.5	2.4	2.4	1.8	2.4	2.3	2.4	-0.4		184
Norway	1.7	1.7	1.9	1.8	1.6	1.6	1.5	1.7	1.7	1.7	1.7	1.5	1.5	-0.4		2 115
United Kingdom	3.0	3.1	3.6	3.4	3.4	3.6	3.4	3.3	3.2	3.0	3.0	2.9	2.8	-0.8		24 100

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	19.4	19.7	20.3	20.0	20.0	20.5	20.8	20.8	20.5	20.5	20.6	20.7	20.7	0.4		2 892 539
EU-28	18.4	18.8	19.2	19.0	19.1	19.3	19.5	19.4	19.0	19.2	19.4	19.5	19.5	0.3		3 220 450
EA-19	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.1	20.9	20.8	20.9	21.1	21.1	0.6		2 518 282
Belgium	22.8	23.6	24.0	23.7	24.2	24.2	24.4	24.2	23.7	22.6	22.6	22.4	21.9	-2.1	6	104 514
Bulgaria	9.8	9.2	9.1	8.6	8.4	8.6	9.3	9.9	9.8	9.9	10.4	10.9	11.1	2.0	26	6 808
Czechia	17.8	17.5	16.5	17.0	17.3	17.5	17.5	17.6	17.2	17.8	18.2	19.0	19.2	2.7	10	43 012
Denmark	23.2	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.0	23.0	22.9	22.8	-2.1	5	71 459
Germany	20.6	21.1	21.9	21.0	20.8	21.4	21.6	21.6	21.7	22.0	22.3	22.7	23.2	1.3	3	801 669
Estonia	15.5	17.0	18.1	17.6	16.2	16.0	16.1	16.2	16.5	16.6	16.5	16.7	16.7	-1.4	15	4 706
Ireland	10.7	11.3	12.4	12.2	13.1	13.2	13.1	12.9	10.0	10.2	9.7	9.6	9.6	-2.8	27	34 350
Greece	13.7	13.7	13.2	13.7	13.8	15.9	14.7	14.6	14.7	15.4	16.3	16.6	16.4	3.2	17	30 065
Spain	16.5	16.4	16.4	16.6	16.8	16.8	16.6	16.9	16.3	16.2	16.4	16.8	17.5	1.1	14	218 393
France	21.5	21.7	22.3	22.2	22.5	23.1	23.6	23.9	23.7	23.7	23.8	23.9	22.9	0.6	4	554 968
Croatia	14.9	14.9	15.6	15.3	14.7	14.6	14.6	15.1	14.4	14.0	13.7	14.0	13.9	-1.7	23	7 561
Italy	20.2	20.8	21.4	21.5	21.1	21.6	21.6	21.3	21.1	20.6	20.7	20.9	21.2	-0.2	7	379 940
Cyprus	9.8	10.0	11.1	11.3	11.4	11.5	10.8	11.4	11.5	11.3	11.6	11.8	14.0	2.9	22	3 117
Latvia	13.3	13.8	14.4	14.4	13.7	13.9	13.7	13.8	13.6	13.9	14.3	14.4	15.1	0.7	19	4 596
Lithuania	14.8	15.0	15.2	14.1	13.5	13.2	13.3	13.6	14.3	14.8	14.8	15.3	15.2	0.0	18	7 440
Luxembourg	15.2	16.3	17.3	16.7	16.8	17.5	17.9	17.4	17.6	17.3	17.5	17.9	17.9	0.6	13	11 355
Hungary	19.4	20.1	18.7	17.3	17.1	18.4	18.0	17.7	17.7	18.2	17.5	16.9	16.7	-2.0	16	24 332
Malta	10.0	10.0	10.5	9.9	10.8	10.8	10.9	10.7	9.9	10.5	10.7	11.4	11.8	1.3	25	1 576
Netherlands	18.1	18.6	19.5	19.5	20.0	20.4	20.4	20.0	20.0	20.2	20.1	19.8	19.6	0.1	9	158 713
Austria	22.3	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.3	23.2	23.5	23.7	0.6	2	94 185
Poland	12.3	12.3	11.9	11.8	12.1	12.6	13.1	13.1	13.2	13.5	13.8	14.1	14.2	2.3	21	75 806
Portugal	12.2	12.4	12.7	12.6	13.3	12.7	14.7	14.9	14.8	14.5	14.4	14.6	14.8	2.1	20	31 622
Romania	11.6	11.0	11.1	11.0	11.2	11.1	11.0	10.8	10.3	10.0	10.7	12.2	12.0	0.9	24	26 825
Slovenia	19.0	19.1	19.4	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	18.9	19.1	-0.3	11	9 265
Slovakia	14.0	14.3	15.0	14.5	14.7	14.9	16.0	16.2	16.6	17.3	17.9	18.3	18.7	3.7	12	17 514
Finland	20.5	21.3	22.2	21.1	21.4	22.2	22.3	22.6	22.4	22.5	21.4	21.0	20.9	-1.3	8	50 292
Sweden	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	-0.5	1	118 454
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	16.2	15.8	17.6	17.3	17.0	17.2	17.5	17.9	18.9	19.2	18.5	18.1	18.9	1.3		68 200
United Kingdom	13.4	13.4	13.0	13.5	13.3	12.8	12.6	12.3	12.3	12.5	12.8	12.8	13.0	0.0		327 911

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	49.9	51.4	53.2	52.6	52.3	52.2	52.3	52.1	51.6	51.5	51.5	51.7	51.7	-1.5		2 892 539
EU-28	48.3	49.6	51.7	51.0	50.6	50.4	50.4	50.1	49.5	49.5	49.7	49.9	50.0	-1.7		3 220 450
EA-19	50.1	51.7	53.7	53.3	52.8	52.7	52.6	52.5	52.1	51.9	51.9	52.0	52.2	-1.5		2 518 282
Belgium	52.6	53.6	55.5	54.5	54.5	53.5	53.0	52.9	52.6	51.2	50.5	50.0	50.4	-5.1	10	104 514
Bulgaria	31.0	30.0	33.5	32.8	33.2	32.4	32.6	34.9	33.6	33.9	35.4	36.3	36.8	3.3	26	6 808
Czechia	51.5	52.3	50.8	51.9	51.0	50.7	50.3	51.4	50.2	50.7	51.3	52.8	53.2	2.4	5	43 012
Denmark	50.0	52.6	55.4	50.5	50.6	50.0	52.8	52.1	51.1	50.3	50.3	51.6	49.6	-5.8	14	71 459
Germany	54.4	55.3	56.7	56.3	55.3	55.7	56.2	56.4	56.1	56.1	56.5	56.8	57.6	0.9	2	801 669
Estonia	50.1	54.6	51.9	53.4	52.0	50.8	51.1	50.7	49.8	50.0	50.7	50.7	50.6	-1.3	8	4 706
Ireland	34.6	39.0	44.1	43.9	46.2	46.0	45.1	44.4	42.6	43.1	43.1	42.8	43.6	-0.5	20	34 350
Greece	43.0	43.0	42.8	42.6	40.3	43.7	40.9	40.2	40.2	39.5	41.4	41.5	41.5	-1.3	22	30 065
Spain	45.2	51.1	55.1	53.1	53.7	51.9	50.2	49.7	48.0	48.2	48.4	48.4	50.5	-4.6	9	218 393
France	50.2	50.9	52.8	52.5	51.8	51.9	51.9	52.2	51.8	51.9	51.3	51.6	50.2	-2.6	11	554 968
Croatia	40.1	40.3	42.7	42.4	41.6	40.6	39.8	40.9	38.9	37.3	36.5	36.6	36.2	-6.5	27	7 561
Italy	49.0	50.6	51.6	52.0	51.3	50.0	50.0	49.7	49.3	48.9	49.4	50.1	50.2	-1.4	12	379 940
Cyprus	27.1	28.9	34.9	35.6	35.8	36.2	33.9	33.8	34.8	34.9	34.9	35.2	39.3	4.4	24	3 117
Latvia	47.2	49.3	52.3	50.7	48.7	48.0	47.0	46.5	45.8	45.1	46.0	46.6	49.0	-3.3	16	4 596
Lithuania	49.2	49.1	50.3	49.8	49.6	49.0	49.5	49.7	49.4	50.1	50.1	51.1	50.6	0.3	7	7 440
Luxembourg	42.0	44.2	45.0	44.3	45.2	45.4	46.7	46.2	48.6	47.6	46.6	45.1	45.7	0.7	19	11 355
Hungary	49.3	50.9	48.0	47.0	46.9	47.1	46.7	46.1	45.7	46.4	46.0	45.8	45.7	-2.3	18	24 332
Malta	30.8	31.5	32.9	32.0	34.1	34.3	34.7	33.8	33.4	34.3	34.6	36.2	37.6	4.7	25	1 576
Netherlands	51.0	51.9	55.4	54.8	56.3	57.3	56.7	54.0	54.0	52.7	51.9	51.0	49.8	-5.6	13	158 713
Austria	54.8	55.3	56.2	56.3	56.1	56.5	56.5	57.0	56.6	55.7	55.4	55.4	55.6	-0.6	3	94 185
Poland	35.6	36.0	37.9	37.7	37.9	39.3	40.8	41.0	40.7	40.5	40.4	40.2	40.5	2.6	23	75 806
Portugal	38.3	39.0	42.7	41.4	41.2	40.0	43.2	43.5	43.0	42.7	42.3	42.2	42.8	0.1	21	31 622
Romania	40.8	41.2	44.2	41.7	39.4	39.9	40.2	39.1	36.7	38.8	43.0	46.9	46.2	2.0	17	26 825
Slovenia	50.0	50.9	52.1	51.6	51.8	51.6	50.2	49.4	49.5	49.9	50.0	50.5	51.2	-0.9	6	9 265
Slovakia	48.0	49.5	52.2	51.7	50.5	52.2	51.9	51.1	51.0	52.4	52.8	53.6	54.2	2.0	4	17 514
Finland	49.6	51.8	54.3	52.1	51.2	52.4	51.4	51.9	51.6	51.4	49.7	49.5	49.5	-4.8	15	50 292
Sweden	57.3	59.3	58.3	56.4	57.3	58.9	58.9	58.3	57.4	58.0	58.3	58.4	58.1	-0.2	1	118 454
Iceland	·	·	·	·	·	·	·	·	·	·	·	·	·	·		
Norway	38.5	38.3	42.7	41.3	40.5	41.3	43.8	45.9	49.0	49.3	47.4	45.4	47.2	4.5		68 200
United Kingdom	39.5	38.7	40.4	40.4	39.4	38.9	38.3	37.8	37.5	37.6	37.9	37.9	38.5	-1.9		327 911

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	17.5	17.7	18.0	17.8	17.9	18.3	18.4	18.4	18.2	18.2	18.3	18.4	18.4	0.4		2 574 926
EU-28	16.7	17.1	17.3	17.1	17.2	17.4	17.5	17.3	17.1	17.2	17.4	17.5	17.6	0.3		2 896 966
EA-19	17.6	17.9	18.3	18.1	18.2	18.6	18.7	18.7	18.5	18.4	18.5	18.7	18.7	0.4		2 236 749
Belgium	21.1	21.7	22.1	21.8	22.2	22.2	22.4	22.1	21.6	20.6	20.5	20.3	19.9	-2.2	5	94 769
Bulgaria	9.8	9.2	9.1	8.6	8.4	8.6	9.3	9.9	9.8	9.9	10.4	10.9	11.1	2.0	25	6 808
Czechia	16.6	16.3	15.3	15.7	16.0	16.2	16.3	16.2	15.9	16.5	16.9	17.7	18.0	2.7	9	40 213
Denmark	18.7	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.7	18.0	17.9	17.9	17.9	-0.9	10	55 916
Germany	18.0	18.5	19.0	18.3	18.2	18.7	19.0	18.9	19.1	19.3	19.6	20.0	20.4	1.4	4	703 227
Estonia	15.2	16.6	17.4	17.0	15.8	15.5	15.6	15.7	16.0	16.1	16.0	16.1	16.1	-1.3	12	4 537
Ireland	10.6	11.2	12.3	12.1	13.0	13.0	12.9	12.7	9.8	10.1	9.6	9.5	9.5	-2.8	27	33 876
Greece	12.9	12.9	12.3	12.9	12.9	14.3	13.4	13.1	13.2	13.7	14.6	14.8	15.0	2.7	17	27 450
Spain	15.6	15.5	15.1	15.3	15.4	15.2	15.0	15.3	14.9	14.9	15.1	15.5	16.1	1.0	13	200 859
France	20.1	20.2	20.7	20.6	20.9	21.6	22.0	22.2	22.0	22.0	22.1	22.1	21.2	0.5	2	514 579
Croatia	14.8	14.8	15.5	15.2	14.6	14.5	14.5	14.9	14.3	13.9	13.6	13.9	13.8	-1.7	21	7 510
Italy	18.0	18.4	18.9	18.8	18.4	18.7	18.7	18.3	18.1	17.6	17.7	17.9	18.2	-0.7	6	325 931
Cyprus	9.7	10.0	11.0	11.2	11.3	11.4	10.7	11.3	11.5	11.2	11.5	11.7	13.9	2.9	19	3 102
Latvia	13.3	13.6	14.2	14.1	13.5	13.6	13.4	13.5	13.3	13.5	13.9	14.1	14.7	0.5	18	4 487
Lithuania	14.0	14.2	13.8	12.5	12.0	12.0	12.2	12.5	13.1	13.6	13.5	14.0	13.9	0.1	20	6 766
Luxembourg	13.4	14.3	15.1	14.7	14.7	15.3	15.4	15.0	15.2	14.9	15.2	15.6	15.6	0.5	15	9 912
Hungary	18.8	19.3	18.2	16.9	16.8	18.1	17.8	17.6	17.6	18.0	17.4	16.8	16.5	-1.7	11	24 155
Malta	9.1	9.1	9.4	8.9	9.7	9.7	9.7	9.5	8.8	9.3	9.4	10.0	10.6	1.2	26	1 423
Netherlands	14.7	15.2	15.7	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.5	15.6	15.6	-0.1	16	126 253
Austria	19.9	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.7	20.9	21.2	0.6	3	84 104
Poland	11.5	11.5	11.1	11.1	11.3	11.8	12.2	12.3	12.4	12.7	13.0	13.3	13.4	2.3	22	71 386
Portugal	11.4	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.9	12.8	13.1	13.3	1.5	23	28 357
Romania	11.5	11.0	11.0	10.8	11.0	10.9	10.8	10.5	10.1	9.8	10.6	12.1	11.9	0.9	24	26 642
Slovenia	18.0	18.1	18.2	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	17.9	18.1	-0.1	7	8 770
Slovakia	11.4	12.1	12.3	12.3	12.0	12.3	13.2	13.5	13.9	14.5	15.1	15.5	16.0	3.7	14	14 978
Finland	18.4	19.1	19.8	18.8	19.0	19.7	19.7	19.8	19.5	19.5	18.4	18.1	18.0	-1.8	8	43 369
Sweden	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	0.4	1	105 546
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	15.1	14.8	16.3	16.0	15.9	16.0	16.3	16.6	17.1	17.5	17.1	16.7	17.5	1.2		63 156
United Kingdom	13.2	13.2	12.9	13.3	13.1	12.6	12.4	12.1	12.1	12.3	12.6	12.6	12.8	-0.1		322 041

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	44.9	46.2	47.4	46.8	46.6	46.5	46.3	46.1	45.7	45.7	45.7	46.0	46.0	-1.4		2 574 926
EU-28	44.0	45.1	46.5	45.9	45.6	45.3	45.2	44.8	44.4	44.4	44.6	44.8	44.9	-1.6		2 896 966
EA-19	45.2	46.5	47.9	47.4	47.1	46.9	46.7	46.6	46.2	46.0	46.0	46.2	46.3	-1.6		2 236 749
Belgium	48.6	49.3	51.0	50.0	50.0	49.1	48.7	48.3	48.0	46.5	45.8	45.3	45.7	-5.3	13	94 769
Bulgaria	31.0	30.0	33.5	32.8	33.2	32.4	32.6	34.9	33.6	33.9	35.4	36.3	36.8	3.3	25	6 808
Czechia	48.0	48.8	47.0	47.9	47.2	46.9	46.6	47.4	46.3	47.0	47.7	49.2	49.8	2.8	3	40 213
Denmark	40.2	42.3	41.7	39.6	39.5	38.9	37.9	35.2	38.2	39.3	39.3	40.4	38.8	-2.9	21	55 916
Germany	47.5	48.5	49.2	49.0	48.4	48.8	49.3	49.5	49.2	49.2	49.6	50.0	50.5	1.3	2	703 227
Estonia	49.2	53.2	50.2	51.6	50.5	49.4	49.6	49.2	48.3	48.4	49.2	48.9	48.8	-1.4	5	4 537
Ireland	34.4	38.7	43.7	43.4	45.6	45.4	44.4	43.7	41.9	42.4	42.5	42.2	43.0	-0.7	16	33 876
Greece	40.5	40.5	40.0	39.9	37.7	39.4	37.3	36.0	36.0	35.3	37.0	37.1	37.9	-2.1	24	27 450
Spain	42.9	48.2	50.8	48.7	49.3	46.9	45.2	45.0	43.9	44.3	44.6	44.6	46.4	-4.4	9	200 859
France	47.0	47.4	49.1	48.6	48.2	48.5	48.4	48.6	48.2	48.2	47.6	47.6	46.6	-2.5	8	514 579
Croatia	39.9	40.0	42.4	42.1	41.3	40.4	39.5	40.6	38.6	37.1	36.3	36.4	36.0	-6.4	26	7 510
Italy	43.6	44.8	45.4	45.5	44.8	43.4	43.2	42.6	42.2	41.7	42.2	43.0	43.1	-2.3	15	325 931
Cyprus	27.0	28.7	34.7	35.4	35.6	36.0	33.7	33.7	34.6	34.7	34.8	35.0	39.1	4.4	20	3 102
Latvia	47.0	48.9	51.7	49.7	47.7	46.9	46.0	45.3	44.7	43.9	44.7	45.5	47.8	-3.9	7	4 487
Lithuania	46.7	46.3	45.8	44.1	44.3	44.4	45.3	45.4	45.2	46.0	45.9	46.8	46.1	0.3	11	6 766
Luxembourg	36.8	38.8	39.4	39.0	39.5	39.6	40.3	39.8	41.9	41.0	40.5	39.4	39.9	0.5	18	9 912
Hungary	47.6	48.9	46.8	45.9	46.2	46.4	46.2	45.8	45.4	46.1	45.7	45.4	45.3	-1.5	14	24 155
Malta	27.8	28.6	29.6	28.8	30.6	30.6	30.8	30.0	29.7	30.3	30.3	32.0	34.0	4.4	27	1 423
Netherlands	41.5	42.2	44.7	43.7	44.5	45.0	44.0	42.3	42.3	41.0	40.0	40.2	39.6	-5.1	19	126 253
Austria	48.9	49.2	50.0	50.0	49.8	50.0	50.0	50.2	49.9	49.7	49.4	49.5	49.6	-0.4	4	84 104
Poland	33.3	33.6	35.4	35.3	35.5	36.7	38.2	38.3	38.1	38.0	38.1	37.8	38.1	2.7	23	71 386
Portugal	35.7	36.4	39.6	38.2	37.5	36.4	37.9	38.1	37.8	37.8	37.6	37.7	38.4	-1.2	22	28 357
Romania	40.6	40.9	43.6	41.0	38.8	39.2	39.5	38.4	36.0	38.0	42.5	46.6	45.9	2.3	12	26 642
Slovenia	47.4	48.3	48.7	48.0	47.9	47.6	46.4	46.1	46.5	46.9	47.2	47.7	48.4	-0.3	6	8 770
Slovakia	39.2	41.7	42.8	43.8	41.5	42.9	42.9	42.5	42.8	44.0	44.6	45.5	46.4	3.6	10	14 978
Finland	44.5	46.6	48.6	46.4	45.5	46.5	45.3	45.4	44.8	44.6	42.9	42.7	42.7	-5.9	17	43 369
Sweden	49.3	51.3	50.1	48.9	50.4	51.7	51.5	51.3	50.5	51.0	51.4	51.8	51.8	1.7	1	105 546
Iceland	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Norway	35.8	35.7	39.6	38.2	37.8	38.4	40.8	42.7	44.4	44.8	43.8	42.0	43.7	4.1		63 156
United Kingdom	39.0	38.2	40.0	39.9	38.8	38.3	37.7	37.1	36.8	36.9	37.2	37.3	37.8	-2.2		322 041

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	8.1	8.1	8.4	8.3	8.3	8.4	8.5	8.5	8.3	8.3	8.3	8.3	8.2	-0.2		1 146 367
EU-28	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.6	7.5	7.5	7.6	7.6	7.6	-0.1		1 245 990
EA-19	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.5	8.5	8.5	8.6	8.5	-0.1		1 018 326
Belgium	8.2	8.5	8.8	8.5	8.7	8.8	8.9	8.7	8.7	8.2	8.1	7.9	7.9	-0.9	10	37 783
Bulgaria	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.4	1.0	21	3 296
Czechia	9.4	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	1.1	4	22 461
Denmark	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.2	27	2 165
Germany	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.7	6.9	0.4	12	237 673
Estonia	10.0	11.0	12.1	11.7	10.6	10.2	10.2	10.2	10.5	10.6	10.6	10.9	11.0	-1.1	3	3 101
Ireland	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	2.5	2.5	2.6	-0.7	23	9 274
Greece	5.0	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	0.9	18	10 213
Spain	8.7	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	0.5	8	112 274
France	11.8	11.9	12.4	12.6	12.9	13.0	13.3	13.4	13.2	13.1	13.1	13.1	12.4	0.0	1	301 799
Croatia	6.2	6.3	6.4	6.3	6.2	5.9	5.7	6.2	6.2	5.8	5.8	5.7	5.6	-0.8	17	3 022
Italy	10.2	10.2	10.5	10.4	10.3	10.3	10.2	10.0	9.7	9.3	9.4	9.6	9.8	-0.7	5	174 982
Cyprus	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.5	6.6	6.5	6.8	6.9	8.3	2.1	9	1 858
Latvia	5.7	5.7	6.7	6.4	6.1	6.0	6.1	5.8	5.8	6.0	6.0	6.4	6.7	0.0	13	2 040
Lithuania	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.5	0.7	-7.7	26	358
Luxembourg	4.3	4.4	4.9	4.7	4.6	4.8	4.6	4.4	4.5	4.4	4.5	4.5	4.5	-0.4	22	2 836
Hungary	9.7	9.8	9.2	8.0	8.1	8.7	8.4	8.5	8.4	8.8	7.7	6.9	6.6	-2.6	14	9 702
Malta	2.5	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.4	2.4	2.4	-0.1	24	324
Netherlands	4.3	4.5	4.6	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	5.3	5.5	0.9	19	44 222
Austria	8.8	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.5	9.5	9.6	0.3	6	37 983
Poland	4.8	4.7	4.7	4.8	4.7	5.1	5.1	5.1	5.1	5.2	5.3	5.3	5.4	0.7	20	28 707
Portugal	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	1.1	15	12 377
Romania	6.1	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	-4.6	25	2 152
Slovenia	6.4	6.0	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	0.1	16	2 781
Slovakia	6.2	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.6	8.8	9.1	2.4	7	8 539
Finland	8.4	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.5	7.4	-1.5	11	17 910
Sweden	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	0.3	2	56 535
Iceland	2.9	2.7	2.9	3.9	3.9	3.7	3.8	3.8	3.7	3.6	3.7	3.8	3.5	0.6		760
Norway	5.3	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.2	6.3	6.1	6.0	6.3	0.5		22 660
United Kingdom	3.6	3.7	3.7	3.8	3.6	3.7	3.6	3.5	3.6	3.7	3.9	3.9	3.9	0.2		99 623

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	20.8	21.2	22.0	22.0	21.7	21.5	21.3	21.2	20.9	20.7	20.7	20.6	20.5	-1.5		1 146 367
EU-28	19.3	19.7	20.7	20.6	20.3	20.1	19.9	19.8	19.4	19.4	19.5	19.4	19.3	-1.4		1 245 990
EA-19	21.3	21.7	22.5	22.6	22.3	21.9	21.7	21.7	21.3	21.1	21.1	21.2	21.1	-1.4		1 018 326
Belgium	19.0	19.2	20.2	19.5	19.5	19.4	19.2	19.1	19.3	18.5	18.1	17.7	18.2	-2.0	12	37 783
Bulgaria	16.8	15.0	16.1	16.4	17.1	15.1	15.9	16.7	16.2	16.1	17.1	17.6	17.8	1.7	13	3 296
Czechia	27.3	28.1	27.2	28.0	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.8	0.6	2	22 461
Denmark	1.1	1.1	1.1	1.2	1.4	1.4	1.5	1.4	1.4	1.5	1.4	1.6	1.5	0.4	27	2 165
Germany	16.6	16.5	16.9	17.3	16.9	16.8	16.8	16.9	16.8	16.7	16.7	16.7	17.1	0.2	15	237 673
Estonia	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.7	31.8	32.5	33.2	33.3	-1.5	1	3 101
Ireland	10.2	11.6	11.9	11.3	11.7	10.5	10.8	10.9	10.7	11.0	11.2	11.3	11.8	-0.1	22	9 274
Greece	15.6	15.9	15.1	15.8	14.3	13.5	13.1	12.4	12.0	11.4	12.3	13.3	14.1	-1.0	20	10 213
Spain	23.8	26.9	28.4	26.7	26.6	25.0	24.3	24.2	24.1	24.5	24.7	24.7	25.9	-2.5	6	112 274
France	27.6	27.9	29.3	29.5	29.6	29.3	29.2	29.3	28.9	28.8	28.4	28.4	27.3	-2.0	4	301 799
Croatia	16.8	16.9	17.6	17.5	17.5	16.4	15.6	16.8	16.7	15.5	15.4	15.0	14.5	-3.1	19	3 022
Italy	24.8	24.8	25.4	25.3	25.0	23.9	23.6	23.3	22.5	22.1	22.4	23.1	23.1	-2.3	8	174 982
Cyprus	15.1	16.2	19.5	19.9	19.7	19.4	19.0	19.3	20.0	20.0	20.4	20.5	23.4	3.9	7	1 858
Latvia	20.1	20.6	24.3	22.7	21.5	20.9	20.9	19.7	19.6	19.6	19.3	20.6	21.7	-2.6	10	2 040
Lithuania	25.0	25.7	27.9	26.4	26.4	26.7	26.8	27.2	27.0	27.7	28.2	28.5	2.4	-25.5	26	358
Luxembourg	11.7	12.1	12.7	12.5	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.4	11.4	-1.3	23	2 836
Hungary	24.8	24.8	23.7	21.6	22.3	22.2	21.9	22.0	21.8	22.5	20.2	18.8	18.2	-5.5	11	9 702
Malta	7.6	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	7.8	7.7	-0.3	24	324
Netherlands	12.0	12.5	13.1	13.2	13.4	14.3	13.7	14.5	13.8	13.6	13.4	13.7	13.9	0.8	21	44 222
Austria	21.6	21.6	22.5	22.5	22.4	22.3	22.4	22.4	22.1	22.9	22.6	22.4	22.4	-0.1	9	37 983
Poland	14.0	13.8	15.1	15.2	14.8	15.8	15.8	15.9	15.7	15.5	15.5	15.2	15.3	0.2	18	28 707
Portugal	14.2	14.6	15.9	16.1	15.9	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	0.9	16	12 377
Romania	21.4	21.5	22.3	20.8	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	-18.6	25	2 152
Slovenia	16.8	16.0	15.0	14.9	14.8	14.9	14.8	14.4	14.6	14.7	15.0	15.1	15.4	0.4	17	2 781
Slovakia	21.3	22.5	23.3	24.0	22.5	23.1	24.2	24.2	24.3	24.3	25.3	25.8	26.4	3.1	5	8 539
Finland	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.6	-4.3	14	17 910
Sweden	25.7	27.0	26.5	25.9	26.8	27.5	27.3	27.2	26.8	27.0	27.2	27.5	27.7	1.2	3	56 535
Iceland	7.5	7.9	9.3	12.0	11.6	11.0	11.0	10.2	10.4	7.2	9.7	10.1	9.8	0.5		760
Norway	12.6	12.7	14.2	13.7	13.3	13.6	14.5	15.3	15.9	16.0	15.6	15.0	15.7	1.5		22 660
United Kingdom	10.7	10.8	11.3	11.5	10.7	11.1	10.9	10.9	10.9	11.1	11.5	11.6	11.7	0.4		99 623

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	94	96	97	94	95	98	100	99	99	99	100	102	102	0.5		1 428 558
EU-28	94	96	96	94	95	97	98	97	96	97	98	100	100	0.4		1 650 977
EA-19	93	96	97	95	96	99	100	100	100	100	100	101	102	0.5		1 218 423
Belgium	12.8	13.3	13.3	13.3	13.5	13.4	13.6	13.3	12.9	12.4	12.4	12.3	12.0	-1.3	5	56 986
Bulgaria	4.5	4.6	4.7	4.3	4.1	4.6	4.8	5.2	5.1	5.2	5.4	5.6	5.7	1.0	25	3 512
Czechia	7.2	6.9	6.4	6.5	6.7	6.8	6.9	7.0	6.7	7.1	7.3	7.8	7.9	1.5	20	17 752
Denmark	18.2	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.3	17.3	17.2	17.2	-1.0	1	53 751
Germany	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.5	12.6	12.8	13.0	13.3	13.5	1.0	2	465 554
Estonia	5.3	5.6	5.3	5.3	5.1	5.3	5.4	5.5	5.5	5.5	5.4	5.1	5.1	-0.2	27	1 436
Ireland	7.5	7.9	9.0	8.9	9.6	10.0	9.7	9.5	7.3	7.5	7.1	7.0	6.9	-2.1	23	24 602
Greece	7.9	7.8	7.7	7.8	8.0	9.4	8.7	8.6	8.8	9.3	9.7	9.5	9.4	1.7	13	17 237
Spain	7.0	6.8	6.6	6.9	7.1	7.1	6.9	7.1	6.7	6.7	6.7	6.9	7.1	0.5	22	88 585
France	8.3	8.3	8.3	7.9	8.1	8.5	8.8	8.8	8.8	8.9	8.9	8.9	8.8	0.5	14	212 780
Croatia	8.6	8.6	9.1	8.9	8.4	8.6	8.8	8.7	8.1	8.1	7.8	8.1	8.3	-0.8	16	4 488
Italy	7.8	8.2	8.3	8.3	8.1	8.4	8.5	8.3	8.4	8.3	8.3	8.3	8.4	0.1	15	150 950
Cyprus	4.3	4.4	4.8	4.9	5.0	5.3	4.7	4.8	4.9	4.8	4.8	4.9	5.6	0.8	26	1 244
Latvia	7.6	7.9	7.5	7.7	7.4	7.5	7.3	7.6	7.5	7.5	7.9	7.7	8.0	0.5	18	2 447
Lithuania	6.5	6.3	5.4	5.0	4.9	4.8	5.0	5.0	5.3	5.4	5.2	5.5	13.1	7.7	3	6 409
Luxembourg	9.1	9.9	10.3	10.0	10.1	10.5	10.8	10.5	10.7	10.6	10.7	11.1	11.1	0.8	7	7 076
Hungary	9.0	9.5	9.0	9.0	8.7	9.5	9.4	9.2	9.1	9.2	9.7	9.8	9.9	0.9	12	14 453
Malta	6.6	6.5	6.9	6.4	7.1	7.1	7.1	7.0	6.4	6.9	7.0	7.6	8.2	1.3	17	1 099
Netherlands	10.5	10.7	11.1	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.3	10.3	10.1	-1.0	11	82 031
Austria	11.1	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.2	11.2	11.5	11.6	0.3	6	46 122
Poland	6.7	6.8	6.4	6.3	6.6	6.7	7.2	7.2	7.3	7.5	7.7	8.0	8.0	1.6	19	42 678
Portugal	6.8	6.9	7.1	6.7	7.0	6.5	7.8	7.9	7.9	7.7	7.6	7.5	7.5	0.4	21	15 979
Romania	5.4	5.2	5.4	5.3	5.4	5.4	5.2	5.1	5.1	4.9	5.3	10.9	11.0	5.6	8	24 490
Slovenia	11.7	12.1	12.6	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.2	12.4	-0.2	4	5 989
Slovakia	5.2	5.6	5.6	5.6	5.5	5.7	5.8	5.8	6.0	6.5	6.6	6.7	6.9	1.3	24	6 440
Finland	10.0	10.6	10.9	10.3	10.5	10.9	10.9	11.1	10.9	10.9	10.6	10.6	10.6	-0.3	9	25 459
Sweden	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	0.0	10	49 010
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.2	11.0	10.7	11.2	0.7		40 496
United Kingdom	9.6	9.5	9.2	9.4	9.5	9.0	8.8	8.6	8.5	8.6	8.7	8.7	8.8	-0.4		222 418

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	24.0	25.0	25.5	24.9	24.8	25.0	25.0	24.9	24.9	24.9	25.0	25.4	25.5	0.0		1 428 558
EU-28	24.7	25.3	25.9	25.3	25.2	25.3	25.3	25.1	25.0	25.1	25.1	25.4	25.6	-0.3		1 650 977
EA-19	23.9	24.9	25.4	24.8	24.8	25.0	25.0	24.9	24.8	24.8	24.9	25.0	25.2	-0.2		1 218 423
Belgium	29.6	30.1	30.8	30.5	30.4	29.7	29.5	29.2	28.7	28.0	27.7	27.5	27.5	-3.3	8	56 986
Bulgaria	14.2	15.0	17.4	16.4	16.2	17.3	16.8	18.2	17.5	17.8	18.3	18.7	19.0	1.6	25	3 512
Czechia	20.7	20.7	19.8	19.8	19.8	19.8	19.8	20.4	19.7	20.3	20.7	21.6	22.0	2.2	18	17 752
Denmark	39.1	41.2	40.6	38.4	38.1	37.5	36.4	33.8	36.8	37.8	37.8	38.9	37.3	-3.3	3	53 751
Germany	30.9	32.0	32.3	31.7	31.5	32.0	32.5	32.6	32.4	32.6	33.0	33.3	33.5	1.2	4	465 554
Estonia	17.0	17.8	15.4	16.0	16.4	16.9	17.0	17.3	16.5	16.6	16.7	15.6	15.4	0.0	27	1 436
Ireland	24.2	27.1	31.8	32.2	33.9	34.8	33.6	32.8	31.3	31.5	31.3	30.9	31.2	-0.6	6	24 602
Greece	25.0	24.6	24.9	24.1	23.4	25.9	24.1	23.6	24.1	24.0	24.8	23.8	23.8	-1.1	16	17 237
Spain	19.1	21.3	22.3	22.0	22.6	21.9	20.9	20.8	19.8	19.8	19.9	19.8	20.5	-1.8	21	88 585
France	19.3	19.5	19.8	18.7	18.6	19.2	19.3	19.3	19.3	19.4	19.3	19.3	19.3	-0.5	24	212 780
Croatia	23.1	23.1	24.8	24.6	23.8	23.9	23.9	23.7	21.9	21.6	20.9	21.4	21.5	-3.3	20	4 488
Italy	18.8	20.0	20.0	20.2	19.8	19.5	19.6	19.3	19.7	19.6	19.8	19.9	19.9	-0.1	22	150 950
Cyprus	11.9	12.5	15.2	15.5	15.9	16.6	14.8	14.4	14.6	14.7	14.4	14.6	15.7	0.5	26	1 244
Latvia	26.9	28.3	27.4	27.1	26.2	26.0	25.1	25.6	25.1	24.3	25.4	24.9	26.1	-1.3	12	2 447
Lithuania	21.6	20.5	17.9	17.7	18.0	17.8	18.4	18.3	18.2	18.3	17.7	18.3	43.6	25.7	1	6 409
Luxembourg	25.1	26.8	26.7	26.6	27.1	27.2	28.3	28.0	29.5	29.0	28.5	28.0	28.5	1.8	7	7 076
Hungary	22.9	24.2	23.1	24.3	23.9	24.2	24.3	23.8	23.6	23.6	25.5	26.6	27.1	4.0	10	14 453
Malta	20.2	20.5	21.6	20.9	22.3	22.4	22.7	22.1	21.8	22.5	22.7	24.2	26.2	4.6	11	1 099
Netherlands	29.5	29.8	31.6	30.5	31.1	30.8	30.3	27.8	28.5	27.3	26.6	26.5	25.7	-5.9	13	82 031
Austria	27.3	27.6	27.5	27.4	27.4	27.6	27.6	27.9	27.8	26.8	26.8	27.1	27.2	-0.3	9	46 122
Poland	19.3	19.8	20.3	20.1	20.7	21.0	22.4	22.4	22.4	22.5	22.6	22.6	22.8	2.5	17	42 678
Portugal	21.5	21.8	23.8	22.0	21.7	20.6	22.8	23.3	22.9	22.5	22.1	21.6	21.6	-2.2	19	15 979
Romania	19.2	19.4	21.3	20.2	18.9	19.4	19.0	18.5	18.1	19.1	21.4	42.1	42.2	20.9	2	24 490
Slovenia	30.6	32.3	33.7	33.1	33.1	32.7	31.6	31.8	31.9	32.2	32.2	32.7	33.1	-0.6	5	5 989
Slovakia	17.9	19.3	19.5	19.9	19.0	19.8	18.7	18.3	18.5	19.6	19.3	19.7	19.9	0.4	23	6 440
Finland	24.2	25.7	26.6	25.4	25.1	25.7	25.1	25.5	25.0	24.9	24.7	24.9	25.1	-1.5	14	25 459
Sweden	23.6	24.3	23.6	23.0	23.6	24.2	24.2	24.1	23.7	24.0	24.2	24.3	24.1	0.5	15	49 010
Iceland	·	·	·	·	·	·	·	·	·	·	·	·	·	·		
Norway	23.2	23.0	25.4	24.6	24.5	24.8	26.3	27.5	28.5	28.8	28.2	27.0	28.0	2.6		40 496
United Kingdom	28.3	27.4	28.7	28.4	28.1	27.1	26.7	26.3	25.9	25.8	25.7	25.7	26.1	-2.6		222 418

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.0	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	0.1		317 613
EU-28	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.0	2.0	2.0	0.1		323 484
EA-19	1.9	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	0.2		281 533
Belgium	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.1	2.0	0.1	10	9 745
Bulgaria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Czechia	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	0.0	16	2 799
Denmark	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	5.0	5.0	-1.2	1	15 544
Germany	2.6	2.6	2.9	2.7	2.6	2.6	2.7	2.6	2.7	2.7	2.7	2.7	2.9	0.0	5	98 443
Estonia	0.3	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.0	20	169
Ireland	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0	22	474
Greece	0.8	0.8	0.9	0.9	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	0.5	13	2 615
Spain	0.8	0.9	1.3	1.4	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	0.1	14	17 535
France	1.4	1.5	1.6	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.7	1.8	1.7	0.1	11	40 389
Croatia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	50
Italy	2.2	2.4	2.6	2.7	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.0	0.4	3	54 009
Cyprus	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	16
Latvia	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.2	21	109
Lithuania	0.8	0.9	1.4	1.6	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	0.0	15	674
Luxembourg	1.9	2.0	2.1	2.0	2.1	2.2	2.4	2.4	2.4	2.4	2.3	2.3	2.3	0.2	9	1 443
Hungary	0.6	0.8	0.4	0.4	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-0.3	23	177
Malta	1.0	0.9	1.1	1.0	1.1	1.2	1.2	1.2	1.1	1.2	1.3	1.3	1.1	0.0	17	153
Netherlands	3.4	3.5	3.8	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.6	4.2	4.0	0.2	2	32 460
Austria	2.4	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.5	0.0	8	10 081
Poland	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.0	19	4 420
Portugal	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	0.6	12	3 265
Romania	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	-0.1	25	183
Slovenia	1.0	1.0	1.2	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	1.0	-0.2	18	494
Slovakia	2.6	2.3	2.7	2.2	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	0.0	7	2 536
Finland	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.8	2.9	3.0	2.9	2.9	2.9	0.5	4	6 923
Sweden	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	-0.9	6	12 908
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.7	1.4	1.4	1.4	0.1		5 044
United Kingdom	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1		5 871

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	5.0	5.2	5.8	5.8	5.7	5.8	6.0	6.0	5.9	5.8	5.8	5.7	5.7	-0.1		317 613
EU-28	4.3	4.6	5.2	5.1	5.0	5.1	5.3	5.3	5.1	5.1	5.1	5.1	5.0	-0.2		323 484
EA-19	5.0	5.2	5.8	5.9	5.7	5.8	5.9	5.9	5.9	5.9	5.9	5.8	5.8	0.0		281 533
Belgium	4.0	4.2	4.5	4.4	4.5	4.4	4.3	4.5	4.6	4.7	4.8	4.8	4.7	0.2	10	9 745
Bulgaria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Czechia	3.6	3.5	3.8	4.0	3.8	3.7	3.7	4.0	3.8	3.7	3.6	3.5	3.5	-0.3	17	2 799
Denmark	9.8	10.3	13.7	10.9	11.1	11.1	14.9	16.9	12.8	11.1	11.0	11.2	10.8	-2.9	1	15 544
Germany	6.9	6.8	7.5	7.3	6.9	6.9	6.9	6.9	6.9	6.9	6.9	6.9	7.1	-0.4	5	98 443
Estonia	0.9	1.4	1.8	1.7	1.5	1.4	1.5	1.5	1.5	1.6	1.5	1.8	1.8	0.0	20	169
Ireland	0.2	0.3	0.4	0.5	0.6	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.2	22	474
Greece	2.4	2.6	2.8	2.6	2.6	4.3	3.7	4.2	4.1	4.2	4.3	4.4	3.6	0.8	16	2 615
Spain	2.3	2.9	4.3	4.4	4.5	5.0	5.0	4.6	4.0	3.9	3.8	3.8	4.1	-0.2	13	17 535
France	3.3	3.5	3.7	3.9	3.6	3.4	3.5	3.6	3.7	3.7	3.6	3.9	3.7	0.0	14	40 389
Croatia	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	-0.1	25	50
Italy	5.4	5.8	6.2	6.5	6.5	6.7	6.8	7.1	7.2	7.2	7.2	7.1	7.1	0.9	4	54 009
Cyprus	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	16
Latvia	0.2	0.4	0.7	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.1	1.2	0.5	21	109
Lithuania	2.6	2.8	4.5	5.7	5.3	4.5	4.2	4.2	4.2	4.0	4.2	4.3	4.6	0.1	11	674
Luxembourg	5.2	5.3	5.6	5.3	5.6	5.7	6.3	6.4	6.6	6.5	6.2	5.7	5.8	0.2	9	1 443
Hungary	1.6	2.0	1.2	1.0	0.7	0.7	0.4	0.3	0.3	0.3	0.3	0.3	0.3	-0.9	23	177
Malta	3.0	2.9	3.3	3.2	3.5	3.7	3.8	3.8	3.8	4.0	4.3	4.2	3.6	0.3	15	153
Netherlands	9.5	9.6	10.7	11.1	11.8	12.3	12.6	11.7	11.7	11.7	11.9	10.8	10.2	-0.5	2	32 460
Austria	5.9	6.0	6.2	6.3	6.3	6.5	6.5	6.7	6.7	6.0	6.0	5.9	5.9	-0.3	8	10 081
Poland	2.3	2.4	2.5	2.4	2.4	2.5	2.6	2.7	2.6	2.5	2.4	2.4	2.4	-0.1	19	4 420
Portugal	2.6	2.7	3.1	3.2	3.7	3.6	5.3	5.4	5.3	5.0	4.6	4.5	4.4	1.3	12	3 265
Romania	0.2	0.2	0.6	0.7	0.6	0.7	0.8	0.7	0.7	0.7	0.4	0.3	0.3	-0.3	24	183
Slovenia	2.6	2.6	3.3	3.6	3.9	4.0	3.8	3.2	3.0	2.9	2.8	2.7	2.7	-0.6	18	494
Slovakia	8.9	7.8	9.4	7.8	9.1	9.3	8.9	8.6	8.1	8.5	8.2	8.1	7.9	-1.5	3	2 536
Finland	5.1	5.2	5.8	5.7	5.7	5.9	6.1	6.5	6.7	6.8	6.9	6.8	6.8	1.0	6	6 923
Sweden	8.0	8.0	8.3	7.5	6.9	7.2	7.4	7.0	6.9	7.0	6.9	6.6	6.3	-2.0	7	12 908
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.7	2.6	3.1	3.1	2.7	2.9	3.0	3.2	4.6	4.5	3.6	3.4	3.5	0.4		5 044
United Kingdom	0.5	0.5	0.3	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.4		5 871

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	8.6	8.0	7.2	7.1	7.4	7.8	7.9	8.0	8.1	8.2	8.2	8.2	8.2	1.0		1 146 159
EU-28	9.0	8.5	7.6	7.5	7.6	8.0	8.1	8.2	8.4	8.4	8.5	8.5	8.4	0.8		1 389 919
EA-19	8.8	8.3	7.4	7.3	7.6	8.0	8.2	8.2	8.4	8.4	8.5	8.5	8.5	1.1		1 009 199
Belgium	9.6	9.6	8.5	8.8	9.2	10.1	10.6	10.6	10.5	10.5	11.1	11.3	10.6	2.1	3	50 591
Bulgaria	6.1	5.0	4.2	3.8	3.6	3.9	4.4	4.4	4.7	4.5	4.7	5.0	4.8	0.6	21	2 959
Czechia	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.1	5.3	5.4	5.4	5.4	5.3	-0.2	18	11 829
Denmark	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.5	8.7	7.4	9.8	4.6	4	30 705
Germany	6.6	6.4	5.6	5.6	6.1	6.3	6.3	6.2	6.6	6.9	6.9	7.1	6.9	1.3	15	236 860
Estonia	2.7	2.7	2.7	2.3	2.1	2.3	2.6	2.5	2.9	2.5	2.3	2.8	2.6	-0.1	26	731
Ireland	9.2	7.2	5.9	5.7	5.8	6.0	6.2	6.3	5.8	5.6	5.4	6.0	5.7	-0.2	17	20 334
Greece	6.8	7.0	7.1	6.6	7.6	7.5	8.0	8.3	8.4	8.9	8.3	8.4	8.2	1.1	9	15 068
Spain	11.1	8.1	7.0	6.6	6.5	7.4	7.5	7.7	8.0	7.9	8.0	8.4	7.8	0.8	11	97 424
France	10.5	10.4	9.3	9.4	10.0	10.4	10.8	10.7	10.7	10.6	11.0	10.7	11.0	1.7	2	266 449
Croatia	5.0	4.9	4.5	3.8	4.1	3.8	4.1	3.8	4.1	4.8	4.8	4.9	5.0	0.5	20	2 688
Italy	10.7	10.3	10.0	9.2	9.3	10.5	10.7	10.5	10.6	10.3	10.0	9.6	9.8	-0.2	5	175 435
Cyprus	12.3	10.8	8.3	8.2	8.7	8.2	9.2	9.2	8.8	8.2	8.8	8.5	8.5	0.2	7	1 900
Latvia	3.9	4.0	2.7	2.8	3.2	3.6	3.6	3.6	3.5	3.7	3.7	3.0	2.4	-0.3	27	731
Lithuania	4.1	4.3	4.0	2.9	2.6	3.1	3.0	3.1	3.4	3.5	3.3	3.4	3.5	-0.5	25	1 712
Luxembourg	10.8	10.2	10.3	10.5	9.9	10.0	9.5	9.2	10.0	10.5	11.3	12.9	12.3	2.0	1	7 819
Hungary	6.1	5.7	5.9	5.5	5.3	5.5	4.7	4.9	5.0	5.4	5.0	4.3	4.2	-1.7	23	6 149
Malta	9.6	8.9	8.8	9.1	8.2	8.4	8.6	8.8	8.5	8.9	9.0	8.4	8.2	-0.6	8	1 102
Netherlands	6.3	6.2	4.6	5.0	4.6	4.5	4.7	6.0	5.9	6.8	7.3	7.6	7.9	3.3	10	64 217
Austria	7.1	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.0	7.2	7.5	7.5	1.1	12	30 007
Poland	9.3	8.8	7.9	7.1	7.3	7.9	7.5	7.4	7.8	8.1	8.1	8.5	8.6	0.7	6	45 930
Portugal	7.3	7.4	6.4	6.4	7.0	7.0	7.6	7.2	7.2	7.0	7.0	7.2	7.0	0.6	14	14 885
Romania	5.3	5.1	4.4	4.1	4.6	4.1	4.2	4.8	5.1	5.1	4.3	3.7	3.9	-0.5	24	8 600
Slovenia	6.1	5.3	4.6	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	5.0	0.4	19	2 415
Slovakia	4.4	4.5	3.7	3.6	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.6	4.3	0.6	22	4 060
Finland	8.3	7.4	5.7	6.5	6.6	6.1	6.8	6.7	7.0	6.9	7.5	7.2	7.3	1.6	13	17 460
Sweden	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	0.4	16	28 100
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	14.2	15.1	12.4	13.2	14.1	13.6	11.7	10.1	8.3	7.8	8.7	10.2	9.6	-2.8		34 482
United Kingdom	10.5	11.3	9.7	9.5	9.4	9.1	9.2	9.2	9.4	9.8	10.0	9.9	9.7	0.0		243 760

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	22.1	20.9	19.0	18.8	19.2	19.7	19.9	20.0	20.5	20.5	20.6	20.5	20.5	1.5		1 146 159
EU-28	23.5	22.5	20.4	20.0	20.3	20.8	20.9	21.2	21.7	21.8	21.8	21.6	21.6	1.2		1 389 919
EA-19	22.7	21.4	19.4	19.1	19.6	20.2	20.5	20.5	20.9	21.0	21.1	21.0	20.9	1.5		1 009 199
Belgium	22.1	21.8	19.6	20.2	20.8	22.2	23.0	23.2	23.4	23.9	24.8	25.1	24.4	4.8	5	50 591
Bulgaria	19.4	16.4	15.4	14.4	14.1	14.5	15.4	15.3	16.0	15.6	15.9	16.7	16.0	0.6	17	2 959
Czechia	19.1	17.7	16.9	15.5	15.1	14.7	14.8	15.1	15.6	15.5	15.2	15.1	14.6	-2.3	19	11 829
Denmark	15.5	14.0	11.6	17.0	16.9	17.8	16.1	19.0	18.6	18.6	19.1	16.6	21.3	9.7	10	30 705
Germany	17.5	16.7	14.4	14.9	16.1	16.3	16.3	16.3	17.0	17.6	17.6	17.7	17.0	2.6	16	236 860
Estonia	8.8	8.7	7.8	6.8	6.8	7.3	8.2	8.0	8.9	7.6	7.2	8.4	7.9	0.1	26	731
Ireland	29.7	24.8	21.1	20.6	20.4	20.9	21.2	21.7	24.6	23.7	24.0	26.4	25.8	4.7	3	20 334
Greece	21.3	22.0	23.2	20.3	22.3	20.7	22.2	22.7	23.0	22.8	21.1	21.1	20.8	-2.4	11	15 068
Spain	30.3	25.2	23.6	21.0	20.8	22.7	22.5	22.8	23.7	23.5	23.5	24.1	22.5	-1.1	9	97 424
France	24.6	24.3	22.2	22.3	23.1	23.4	23.7	23.4	23.5	23.2	23.7	23.2	24.1	1.9	6	266 449
Croatia	13.5	13.2	12.2	10.4	11.6	10.6	11.1	10.2	11.1	12.8	12.8	12.7	12.9	0.7	22	2 688
Italy	25.9	25.1	24.2	22.3	22.5	24.3	24.9	24.4	24.8	24.5	23.9	23.1	23.2	-1.0	8	175 435
Cyprus	34.2	31.0	26.2	25.8	27.3	26.0	28.8	27.2	26.5	25.2	26.4	25.2	24.0	-2.2	7	1 900
Latvia	13.7	14.5	10.0	9.7	11.5	12.3	12.2	12.1	11.8	12.1	11.8	9.8	7.8	-2.2	27	731
Lithuania	13.5	14.2	13.2	10.4	9.7	11.6	11.2	11.2	11.6	11.7	11.3	11.2	11.6	-1.6	24	1 712
Luxembourg	29.8	27.6	26.9	27.9	26.5	25.9	24.8	24.5	27.5	28.7	30.1	32.4	31.4	4.5	1	7 819
Hungary	15.4	14.5	15.1	14.8	14.6	14.0	12.2	12.7	12.9	13.7	13.3	11.6	11.5	-3.6	25	6 149
Malta	29.5	28.1	27.6	29.4	25.7	26.7	27.4	27.8	28.8	29.1	29.0	26.6	26.3	-1.3	2	1 102
Netherlands	17.8	17.2	13.1	14.1	12.9	12.5	13.1	16.2	16.0	17.6	18.8	19.5	20.1	7.0	13	64 217
Austria	17.3	17.3	15.5	15.5	15.8	15.7	16.3	16.0	16.8	16.8	17.1	17.7	17.7	2.2	14	30 007
Poland	26.9	25.8	25.1	22.8	23.0	24.4	23.4	23.1	24.2	24.2	23.7	24.1	24.5	-0.6	4	45 930
Portugal	23.0	23.3	21.6	21.0	21.7	22.0	22.4	21.0	21.0	20.5	20.5	20.9	20.2	-1.4	12	14 885
Romania	18.8	19.0	17.4	15.4	16.3	14.7	15.2	17.4	18.3	19.6	17.2	14.2	14.8	-2.6	18	8 600
Slovenia	16.1	14.2	12.3	12.4	11.9	11.5	11.3	12.1	12.2	12.4	12.8	13.2	13.3	1.0	21	2 415
Slovakia	15.1	15.5	12.9	13.0	12.3	13.1	14.2	15.0	15.4	14.7	14.0	13.4	12.6	-0.3	23	4 060
Finland	20.0	17.9	14.0	16.1	15.8	14.5	15.6	15.4	16.1	15.9	17.5	17.0	17.2	3.2	15	17 460
Sweden	15.9	12.8	12.6	14.2	13.5	12.3	12.8	13.3	14.6	14.2	14.2	13.7	13.8	1.2	20	28 100
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	33.7	36.3	29.9	31.6	33.5	32.8	29.2	26.0	21.5	20.0	22.4	25.7	23.9	-6.0		34 482
United Kingdom	31.0	32.8	30.2	28.4	27.7	27.6	28.1	28.4	28.7	29.3	29.4	29.3	28.6	-1.6		243 760

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	3.3	2.9	2.2	2.3	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.8	0.6		386 215
EU-28	3.3	2.9	2.2	2.4	2.5	2.5	2.5	2.5	2.5	2.7	2.8	2.8	2.7	0.5		447 489
EA-19	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	2.9	2.8	0.6		334 310
Belgium	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	1.4	4	17 685
Bulgaria	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	2.3	2.3	2.3	2.1	-0.5	22	1 260
Czechia	4.4	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	0.0	6	7 384
Denmark	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.0	1.1	10	9 458
Germany	2.8	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.9	2.7	0.8	14	93 586
Estonia	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	1.8	0.0	24	509
Ireland	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	2.8	3.2	3.1	0.8	9	11 000
Greece	2.3	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	-0.3	18	4 071
Spain	4.6	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	-0.1	21	25 757
France	3.0	3.0	1.8	2.5	2.8	2.8	2.9	2.8	2.8	2.8	3.1	2.9	3.0	1.2	11	73 104
Croatia	3.0	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	2.3	2.3	2.4	-0.2	17	1 285
Italy	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	-0.4	16	44 228
Cyprus	6.1	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.9	5.9	5.9	0.0	2	1 317
Latvia	2.5	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	-1.3	27	48
Lithuania	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	-0.2	25	759
Luxembourg	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.5	5.1	6.3	5.9	0.3	1	3 761
Hungary	2.7	2.6	2.2	1.2	1.2	1.3	1.3	1.6	1.7	2.3	2.0	1.3	1.3	-0.9	26	1 887
Malta	6.0	5.9	5.9	5.6	5.3	5.7	6.0	5.9	5.9	6.2	6.3	5.5	5.7	-0.2	3	764
Netherlands	3.4	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	1.6	5	30 001
Austria	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	1.0	13	10 984
Poland	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	0.0	19	11 776
Portugal	3.5	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	0.3	8	6 662
Romania	3.0	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	-0.2	20	4 685
Slovenia	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	0.2	23	954
Slovakia	3.2	3.3	2.7	2.6	2.6	2.5	3.1	3.5	3.8	3.7	3.6	3.5	3.3	0.6	7	3 052
Finland	3.7	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	0.6	15	6 069
Sweden	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	0.4	12	14 169
Iceland	2.4	1.9	1.6	1.0	1.8	1.9	2.1	3.3	2.3	2.5	3.1	2.4	2.1	0.5		461
Norway	5.7	5.8	4.9	5.2	5.4	5.1	4.3	3.9	2.8	2.9	2.9	3.5	3.4	-1.5		12 324
United Kingdom	3.3	3.0	2.6	2.9	2.8	2.6	2.5	2.5	2.4	2.7	2.7	2.7	2.4	-0.2		61 273

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	8.5	7.6	5.8	6.2	6.4	6.4	6.4	6.3	6.5	6.7	7.0	7.0	6.9	1.1		386 215
EU-28	8.7	7.8	6.0	6.5	6.7	6.6	6.6	6.4	6.6	6.9	7.1	7.1	6.9	0.9		447 489
EA-19	8.5	7.7	5.7	6.1	6.4	6.5	6.5	6.3	6.5	6.7	7.0	7.1	6.9	1.2		334 310
Belgium	7.9	7.5	5.4	5.8	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	3.1	9	17 685
Bulgaria	13.8	10.4	9.4	8.0	7.6	7.0	7.7	7.4	7.6	7.9	7.8	7.8	6.8	-2.6	12	1 260
Czechia	12.8	12.0	10.3	9.7	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.1	-1.2	7	7 384
Denmark	6.8	5.7	4.2	5.0	4.8	5.7	6.0	5.7	6.0	6.2	7.1	6.1	6.6	2.4	15	9 458
Germany	7.4	6.6	4.8	5.5	6.3	6.6	6.2	6.1	6.1	6.8	6.9	7.2	6.7	1.9	13	93 586
Estonia	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	6.1	5.5	0.3	23	509
Ireland	11.0	9.6	8.3	8.5	7.8	8.0	8.3	8.2	11.3	11.6	12.2	14.2	13.9	5.6	4	11 000
Greece	7.2	6.7	8.2	7.9	6.1	3.0	3.2	5.2	5.9	6.5	5.0	5.6	5.6	-2.6	22	4 071
Spain	12.6	8.6	7.4	5.9	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	6.0	-1.4	20	25 757
France	7.0	7.0	4.2	5.9	6.4	6.4	6.4	6.2	6.1	6.0	6.6	6.2	6.6	2.4	14	73 104
Croatia	8.1	7.8	7.0	5.3	6.6	5.5	5.5	4.8	5.1	5.9	6.1	6.0	6.2	-0.8	18	1 285
Italy	9.2	8.7	7.0	6.8	6.6	6.8	7.2	6.4	6.4	6.1	6.1	5.7	5.8	-1.2	21	44 228
Cyprus	17.0	18.4	18.5	17.4	19.5	18.1	20.5	18.9	17.6	17.1	17.7	17.5	16.6	-1.9	2	1 317
Latvia	8.9	10.7	5.6	3.4	4.9	5.6	5.5	5.2	5.3	5.5	5.1	3.4	0.5	-5.1	27	48
Lithuania	8.4	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	5.1	5.2	-0.8	25	759
Luxembourg	14.6	14.2	14.6	15.2	13.4	13.3	12.4	11.4	12.2	12.3	13.6	15.9	15.1	0.5	3	3 761
Hungary	6.9	6.5	5.6	3.3	3.3	3.3	3.5	4.1	4.4	5.8	5.2	3.6	3.5	-2.1	26	1 887
Malta	18.4	18.5	18.4	18.0	16.8	18.1	19.2	18.6	19.8	20.1	20.3	17.4	18.2	-0.2	1	764
Netherlands	9.6	9.1	6.0	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	9.0	9.4	3.4	6	30 001
Austria	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	5.8	6.0	6.6	6.5	2.2	16	10 984
Poland	7.9	7.8	7.1	6.2	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	-0.8	17	11 776
Portugal	11.0	11.2	9.3	9.1	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	-0.3	8	6 662
Romania	10.5	10.7	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.1	-0.9	10	4 685
Slovenia	8.4	6.6	4.8	4.8	4.4	3.2	3.2	3.8	3.9	4.2	4.8	5.2	5.3	0.5	24	954
Slovakia	10.9	11.4	9.3	9.4	8.8	8.8	9.9	11.0	11.8	11.1	10.7	10.2	9.5	0.2	5	3 052
Finland	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	1.3	19	6 069
Sweden	8.0	5.9	6.0	7.2	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.0	1.0	11	14 169
Iceland	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	5.9	0.6		461
Norway	13.5	13.9	11.9	12.4	12.7	12.4	10.8	9.9	7.2	7.4	7.5	8.9	8.5	-3.4		12 324
United Kingdom	9.8	8.6	8.0	8.8	8.3	7.9	7.5	7.6	7.2	8.0	8.1	7.9	7.2	-0.8		61 273

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.8	0.8	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.0	0.9	0.9	1.0	0.3		139 892
EU-28	0.9	0.9	0.8	0.7	0.8	0.9	1.0	1.0	1.1	1.1	1.1	1.1	1.1	0.3		186 128
EA-19	0.8	0.8	0.7	0.6	0.7	0.8	0.9	1.0	1.0	0.9	0.9	1.0	1.0	0.3		119 218
Belgium	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.5	0.2	20	2 182
Bulgaria	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.2	21	221
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	275
Denmark	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	3.3	1	9 666
Germany	0.7	0.8	0.6	0.4	0.5	0.4	0.5	0.6	0.7	0.7	0.6	0.6	0.7	0.1	14	24 051
Estonia	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.1	23	52
Ireland	2.0	1.3	0.9	0.7	0.7	0.8	0.7	0.7	0.9	0.7	0.6	0.6	0.6	-0.3	15	2 245
Greece	1.3	1.4	1.2	1.3	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	0.0	7	2 262
Spain	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	0.2	8	12 732
France	0.9	1.0	1.0	1.1	1.3	1.7	1.8	1.8	1.8	1.7	1.7	1.8	1.9	0.9	2	45 338
Croatia	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	0.7	0.7	0.8	0.5	11	416
Italy	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	0.1	5	23 233
Cyprus	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.6	0.2	18	123
Latvia	0.0	0.0	0.0	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.7	0.7	13	214
Lithuania	0.4	0.5	0.8	0.5	0.5	0.6	0.6	0.5	0.6	0.7	0.7	0.8	0.9	0.1	9	419
Luxembourg	1.4	1.6	1.4	1.5	1.6	1.5	1.2	1.2	1.5	1.5	1.4	1.4	1.4	0.0	4	888
Hungary	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	-0.4	17	834
Malta	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.1	-0.3	25	16
Netherlands	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.8	-0.7	-0.6	-0.5	-0.4	-0.3	0.9	27	-2 667
Austria	1.1	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	0.8	0.8	-0.2	10	3 207
Poland	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	22	1 450
Portugal	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	-0.4	16	1 237
Romania	0.8	0.8	0.8	0.6	0.7	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	0.0	12	1 704
Slovenia	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.2	19	230
Slovakia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	72
Finland	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.4	0.5	3	3 383
Sweden	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	0.3	6	6 107
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.2	1.2	0.3		4 379
United Kingdom	1.5	1.7	1.8	1.3	1.3	1.3	1.4	1.4	1.7	1.6	1.7	1.8	1.8	0.0		46 236

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.1	2.0	1.8	1.7	1.9	2.1	2.2	2.4	2.5	2.4	2.4	2.3	2.5	0.7		139 892
EU-28	2.5	2.4	2.3	2.0	2.1	2.4	2.5	2.7	2.9	2.7	2.7	2.7	2.9	0.6		186 128
EA-19	2.1	2.1	1.9	1.7	1.8	2.1	2.3	2.4	2.5	2.3	2.3	2.4	2.5	0.6		119 218
Belgium	1.1	0.9	0.6	0.4	0.5	1.0	1.6	1.5	1.3	1.3	1.1	1.0	1.1	0.5	21	2 182
Bulgaria	0.5	0.8	0.9	0.8	0.9	0.9	1.0	1.2	1.1	1.1	1.5	1.3	1.2	0.3	20	221
Czechia	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	25	275
Denmark	0.7	0.3	-0.4	4.2	4.2	4.7	2.4	5.8	3.3	4.4	4.1	2.3	6.7	7.1	1	9 666
Germany	1.7	2.0	1.6	1.1	1.3	1.2	1.3	1.5	1.7	1.7	1.6	1.6	1.7	0.1	15	24 051
Estonia	0.8	0.6	0.2	0.3	0.4	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.6	0.4	23	52
Ireland	6.5	4.4	3.1	2.6	2.6	2.7	2.5	2.6	3.6	2.9	2.8	2.8	2.8	-0.3	11	2 245
Greece	4.1	4.3	4.1	3.9	4.2	4.9	5.4	5.0	3.7	3.5	3.6	3.6	3.1	-1.0	5	2 262
Spain	3.1	3.0	2.8	2.3	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.9	2.9	0.1	8	12 732
France	2.1	2.2	2.3	2.5	3.0	3.8	4.1	3.9	3.9	3.8	3.7	4.0	4.1	1.8	2	45 338
Croatia	0.9	0.8	0.9	0.9	0.8	1.0	1.2	1.3	1.8	1.9	2.0	1.9	2.0	1.1	13	416
Italy	3.1	3.1	2.9	2.5	2.4	2.8	3.0	3.3	3.4	3.2	3.0	2.7	3.1	0.2	6	23 233
Cyprus	7.6	4.7	1.4	1.5	1.3	1.1	0.6	0.8	0.8	1.2	1.9	1.8	1.6	0.2	18	123
Latvia	0.0	0.0	0.0	0.7	0.9	0.9	1.0	1.1	1.0	1.1	1.4	1.3	2.3	2.3	12	214
Lithuania	1.2	1.6	2.6	1.8	1.9	2.1	2.1	2.0	2.2	2.3	2.5	2.5	2.8	0.2	10	419
Luxembourg	3.7	4.4	3.7	3.9	4.3	3.9	3.2	3.3	4.0	4.1	3.7	3.6	3.6	-0.1	3	888
Hungary	1.8	1.1	2.6	1.9	1.4	1.2	1.2	1.2	1.2	1.2	1.3	1.5	1.6	-1.0	17	834
Malta	1.1	1.1	1.2	1.0	1.1	0.9	0.9	0.7	0.9	0.7	0.7	0.6	0.4	-0.8	24	16
Netherlands	-3.0	-3.0	-3.5	-3.1	-3.1	-2.8	-2.8	-2.2	-1.9	-1.6	-1.2	-1.1	-0.8	2.7	27	- 2 667
Austria	2.7	3.0	2.5	2.2	2.1	2.0	2.0	2.0	2.5	1.7	1.9	2.0	1.9	-0.6	14	3 207
Poland	1.4	1.0	0.8	0.9	0.9	1.0	1.1	0.8	0.8	0.8	0.8	0.8	0.8	0.0	22	1 450
Portugal	2.6	3.0	3.2	2.3	2.8	3.6	3.5	3.4	2.6	2.0	1.7	1.7	1.7	-1.5	16	1 237
Romania	2.8	3.2	3.2	2.3	2.3	2.2	2.1	3.3	4.1	5.2	4.8	2.9	2.9	-0.3	9	1 704
Slovenia	1.3	1.3	0.9	0.9	0.8	1.1	0.8	0.9	1.0	1.0	1.1	1.3	1.3	0.4	19	230
Slovakia	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	-0.1	26	72
Finland	3.9	2.9	2.1	2.7	2.6	2.2	2.6	3.1	3.5	3.1	3.2	3.3	3.3	1.2	4	3 383
Sweden	3.5	2.6	2.3	2.7	2.3	2.1	2.2	3.0	3.6	3.5	3.6	3.1	3.0	0.7	7	6 107
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.9	1.8	2.2	2.3	2.3	2.3	2.5	2.6	3.4	3.0	3.1	2.9	3.0	0.8		4 379
United Kingdom	4.5	4.8	5.6	3.8	3.8	4.0	4.2	4.3	5.1	4.9	5.1	5.2	5.4	-0.2		46 236

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.1	2.1	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.1	2.1	0.1		286 298
EU-28	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	0.0		313 273
EA-19	2.2	2.2	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.1	2.1	2.1	2.1	0.0		253 978
Belgium	2.1	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.3	0.1	5	11 058
Bulgaria	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.1	16	466
Czechia	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.1	1.1	-0.3	11	2 562
Denmark	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.2	12	2 890
Germany	2.1	2.1	2.1	2.1	2.1	2.2	2.3	2.2	2.3	2.3	2.3	2.3	2.1	0.0	6	73 115
Estonia	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	26	30
Ireland	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	0.8	0.9	0.8	0.8	0.7	-0.4	17	2 598
Greece	0.8	0.8	0.8	0.6	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.0	13	1 537
Spain	1.8	1.6	1.5	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.7	1.7	1.6	0.1	9	20 431
France	2.1	2.1	2.1	2.2	2.0	1.9	1.9	1.9	1.9	1.8	1.7	1.8	1.9	-0.2	7	45 236
Croatia	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	0.2	21	323
Italy	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.2	3.4	3.3	3.2	3.2	3.3	0.1	2	58 699
Cyprus	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.1	19	142
Latvia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.1	24	83
Lithuania	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.0	22	289
Luxembourg	0.6	0.5	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.8	0.1	14	517
Hungary	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.1	18	966
Malta	1.1	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.8	-0.2	15	107
Netherlands	2.2	2.3	2.2	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.6	2.6	2.8	0.6	4	22 601
Austria	2.4	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	0.4	3	11 413
Poland	4.4	4.1	3.7	3.3	3.4	3.8	3.6	3.6	3.8	4.0	3.9	4.2	4.3	0.6	1	22 842
Portugal	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.2	20	1 273
Romania	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.1	0.2	-0.2	25	395
Slovenia	1.5	1.5	1.5	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.5	0.0	10	708
Slovakia	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	78
Finland	1.8	1.7	1.8	1.8	1.7	1.8	1.8	2.0	1.9	1.8	1.8	1.7	1.7	-0.1	8	4 062
Sweden	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	-0.2	23	1 876
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.0		3 542
United Kingdom	1.4	1.4	1.2	1.2	1.2	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1	-0.1		26 975

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	5.4	5.4	5.3	5.4	5.2	5.2	5.2	5.2	5.2	5.1	5.1	5.1	5.1	-0.2		286 298
EU-28	5.2	5.3	5.2	5.2	5.0	5.0	4.9	4.9	4.9	4.9	4.9	4.9	4.9	-0.3		313 273
EA-19	5.6	5.6	5.5	5.6	5.5	5.4	5.4	5.4	5.4	5.3	5.3	5.3	5.3	-0.2		253 978
Belgium	4.8	5.0	5.2	5.2	5.1	5.0	5.1	5.3	5.4	5.4	5.4	5.4	5.3	0.1	5	11 058
Bulgaria	2.6	2.4	2.5	3.0	3.1	3.0	2.7	2.8	2.7	2.5	2.5	2.6	2.5	0.0	14	466
Czechia	3.8	3.3	4.2	3.2	3.3	3.2	3.1	2.8	3.0	3.0	2.9	3.0	3.2	-1.0	12	2 562
Denmark	2.2	1.8	1.6	1.7	1.7	1.6	1.7	1.8	2.0	2.0	2.0	2.1	2.0	0.4	17	2 890
Germany	5.5	5.4	5.4	5.7	5.7	5.8	5.9	5.7	5.9	5.8	5.8	5.7	5.3	-0.1	6	73 115
Estonia	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	-0.4	26	30
Ireland	3.6	3.8	3.8	3.8	3.7	3.5	3.5	3.5	3.4	3.6	3.4	3.3	3.3	-0.5	11	2 598
Greece	2.7	2.6	2.5	1.8	2.6	2.6	2.2	2.1	2.0	2.0	2.2	2.2	2.1	-0.4	15	1 537
Spain	4.8	4.9	5.0	4.8	4.8	4.8	4.8	4.9	4.9	4.9	4.9	4.8	4.7	-0.3	7	20 431
France	4.9	5.0	5.1	5.1	4.5	4.3	4.3	4.3	4.1	3.9	3.7	3.8	4.1	-1.0	8	45 236
Croatia	1.3	1.2	1.1	1.0	0.9	0.9	1.1	0.8	0.8	1.7	1.6	1.6	1.5	0.4	22	323
Italy	8.3	8.5	7.7	7.8	7.8	7.9	7.6	7.5	7.8	7.7	7.6	7.7	7.8	0.1	2	58 699
Cyprus	1.3	1.3	1.6	1.6	1.6	1.7	1.5	1.5	1.5	1.5	1.6	1.6	1.8	0.2	20	142
Latvia	0.7	0.5	0.6	0.9	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.9	0.3	24	83
Lithuania	1.6	1.5	1.9	2.2	2.1	2.0	1.9	1.9	1.8	1.9	1.9	1.9	2.0	0.1	18	289
Luxembourg	1.6	1.3	1.7	1.6	1.7	1.5	1.7	1.8	1.8	2.0	2.1	2.1	2.1	0.4	16	517
Hungary	1.5	1.5	1.5	1.3	1.4	1.3	1.3	1.3	1.4	1.4	1.6	1.7	1.8	0.3	19	966
Malta	3.4	3.2	3.3	3.1	3.1	3.1	3.0	2.9	2.9	3.0	3.0	3.2	2.5	-0.8	13	107
Netherlands	6.2	6.5	6.3	6.6	6.1	5.7	6.1	6.7	6.0	5.8	6.8	6.8	7.1	0.8	3	22 601
Austria	5.9	5.8	6.1	5.9	5.9	5.8	5.9	6.1	6.2	6.4	6.5	6.5	6.7	0.6	4	11 413
Poland	12.8	12.0	11.9	10.5	10.6	11.8	11.3	11.2	11.8	11.8	11.5	12.0	12.2	0.3	1	22 842
Portugal	1.5	1.4	1.4	2.3	2.2	2.1	2.1	2.0	1.8	1.8	1.7	1.7	1.7	0.3	21	1 273
Romania	1.6	1.5	1.6	1.7	2.5	1.9	1.9	1.8	1.7	1.7	1.1	0.5	0.7	-0.9	25	395
Slovenia	4.0	4.0	4.1	3.9	3.9	4.1	4.1	4.2	4.2	4.1	4.0	3.9	3.9	-0.2	10	708
Slovakia	1.1	1.1	0.4	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.2	-0.2	27	78
Finland	4.4	4.2	4.4	4.5	4.2	4.3	4.2	4.6	4.3	4.2	4.1	4.0	4.0	-0.4	9	4 062
Sweden	1.5	1.5	1.4	1.4	1.3	1.2	1.1	1.1	1.0	1.0	1.0	0.9	0.9	-0.5	23	1 876
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.4	2.2	2.5	2.4	2.4	2.3	2.4	2.5	2.6	2.6	2.6	2.4	2.5	0.0		3 542
United Kingdom	4.1	4.1	3.9	3.7	3.5	3.3	3.2	3.2	3.2	3.2	3.2	3.1	3.2	-0.7		26 975

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.4	2.2	2.3	2.1	2.2	2.3	2.4	2.4	2.5	2.5	2.5	2.4	2.4	0.1		333 754
EU-28	2.7	2.7	2.6	2.4	2.4	2.6	2.7	2.8	2.8	2.8	2.8	2.7	2.7	0.1		443 029
EA-19	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.6	2.5	0.1		301 692
Belgium	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.2	4.1	4.1	4.1	0.5	3	19 666
Bulgaria	0.8	0.9	0.7	0.7	0.7	1.0	1.1	1.1	1.4	1.2	1.2	1.5	1.7	1.0	12	1 012
Czechia	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.0	25	1 608
Denmark	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	2.7	2.8	0.0	6	8 691
Germany	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.3	1.3	1.3	0.3	16	46 107
Estonia	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	-0.1	27	140
Ireland	2.6	2.0	1.7	1.6	1.8	2.0	2.0	2.2	1.5	1.3	1.3	1.4	1.3	-0.4	18	4 492
Greece	2.4	2.6	2.6	2.2	3.2	3.7	4.1	3.8	4.2	4.2	4.0	3.9	3.9	1.3	4	7 198
Spain	3.6	2.8	2.5	2.5	2.4	2.9	3.0	3.2	3.3	3.2	3.2	3.2	3.1	0.6	5	38 503
France	4.5	4.3	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	-0.3	1	102 770
Croatia	1.2	1.3	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.2	0.0	20	664
Italy	2.2	1.9	2.7	2.2	2.3	2.9	3.0	3.1	3.1	3.2	3.0	2.9	2.8	0.1	7	49 274
Cyprus	3.0	2.3	1.5	1.7	1.5	1.7	2.0	2.0	2.2	1.7	1.7	1.5	1.4	-0.1	15	318
Latvia	1.2	0.9	1.0	1.3	1.4	1.5	1.4	1.5	1.4	1.5	1.4	1.3	1.3	0.3	17	386
Lithuania	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	-0.3	26	245
Luxembourg	3.6	2.8	2.6	2.7	2.7	2.8	2.9	3.0	3.4	3.8	4.0	4.3	4.2	1.6	2	2 653
Hungary	2.0	2.1	2.1	3.1	3.1	3.2	2.4	2.3	2.3	2.1	2.0	1.8	1.7	-0.4	11	2 462
Malta	2.2	1.7	1.5	2.2	1.5	1.5	1.4	1.8	1.5	1.6	1.6	1.7	1.6	0.1	14	216
Netherlands	1.8	1.7	1.5	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	1.9	1.8	0.3	10	14 282
Austria	1.0	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.2	1.1	1.1	1.1	0.1	21	4 403
Poland	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.9	2.0	2.0	1.9	1.9	0.3	9	9 862
Portugal	2.5	2.4	2.3	2.2	2.3	2.4	2.5	2.5	2.6	2.7	2.6	2.7	2.7	0.4	8	5 713
Romania	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	-0.1	24	1 816
Slovenia	0.9	0.9	0.9	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	0.2	22	524
Slovakia	0.8	0.8	0.9	0.8	0.8	1.0	1.1	1.1	1.0	1.0	1.0	0.9	0.9	0.0	23	857
Finland	1.1	1.1	1.1	1.2	1.2	1.2	1.4	1.5	1.5	1.5	1.7	1.5	1.6	0.5	13	3 946
Sweden	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	0.1	19	5 947
Iceland	3.8	3.0	2.5	2.7	2.7	2.9	3.0	4.5	3.7	18.3	3.0	3.0	3.0	0.5		658
Norway	6.7	7.6	5.5	6.1	6.8	6.6	5.4	4.3	3.2	2.7	3.6	4.5	4.0	-1.5		14 237
United Kingdom	4.2	5.3	4.1	4.0	4.1	4.1	4.3	4.3	4.3	4.4	4.4	4.4	4.3	0.2		109 275

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	6.2	5.8	6.1	5.5	5.7	5.9	6.0	6.1	6.3	6.3	6.2	6.0	6.0	-0.1		333 754
EU-28	7.2	7.1	6.9	6.4	6.5	6.8	7.0	7.1	7.4	7.3	7.1	7.0	6.9	0.0		443 029
EA-19	6.5	6.0	6.3	5.7	5.8	6.2	6.3	6.4	6.6	6.6	6.5	6.3	6.2	-0.1		301 692
Belgium	8.3	8.4	8.4	8.7	8.9	9.5	9.5	9.5	9.5	9.4	9.2	9.2	9.5	1.1	3	19 666
Bulgaria	2.6	2.8	2.6	2.6	2.6	3.7	3.9	4.0	4.7	4.1	4.2	5.1	5.5	2.9	10	1 012
Czechia	2.2	2.2	2.1	2.3	2.2	2.2	2.3	2.3	2.4	2.3	2.2	2.1	2.0	-0.1	25	1 608
Denmark	5.8	6.3	6.2	6.1	6.2	5.8	6.1	5.7	7.3	6.0	5.9	6.1	6.0	-0.2	8	8 691
Germany	2.9	2.7	2.6	2.7	2.8	2.8	2.9	3.0	3.3	3.3	3.2	3.2	3.3	0.7	18	46 107
Estonia	2.3	2.2	1.7	2.0	2.0	2.1	2.0	1.8	1.8	1.7	1.6	1.5	1.5	-0.2	27	140
Ireland	8.5	7.0	5.9	5.8	6.4	6.8	6.9	7.4	6.3	5.7	5.7	6.0	5.7	-0.2	9	4 492
Greece	7.4	8.3	8.5	6.7	9.3	10.1	11.4	10.4	11.4	10.7	10.3	9.8	9.9	1.4	2	7 198
Spain	9.8	8.8	8.5	8.1	7.8	8.8	9.2	9.5	9.8	9.6	9.3	9.2	8.9	0.4	5	38 503
France	10.6	10.1	10.6	8.8	9.2	9.0	8.9	9.0	9.3	9.4	9.6	9.2	9.3	-1.3	4	102 770
Croatia	3.2	3.4	3.3	3.1	3.3	3.2	3.3	3.3	3.4	3.3	3.1	3.2	3.2	-0.1	19	664
Italy	5.3	4.7	6.6	5.3	5.7	6.8	7.0	7.2	7.3	7.5	7.2	6.9	6.5	-0.1	7	49 274
Cyprus	8.4	6.5	4.8	5.2	4.8	5.2	6.3	6.1	6.5	5.3	5.3	4.4	4.0	-0.8	16	318
Latvia	4.1	3.3	3.8	4.7	4.9	5.1	5.0	5.1	4.8	4.8	4.6	4.2	4.1	0.3	15	386
Lithuania	2.3	2.2	2.7	2.9	2.8	2.8	2.2	2.3	2.3	2.0	1.8	1.7	1.7	-1.0	26	245
Luxembourg	9.8	7.6	6.9	7.2	7.1	7.2	7.5	8.0	9.5	10.3	10.7	10.9	10.7	3.8	1	2 653
Hungary	5.2	5.4	5.5	8.5	8.5	8.2	6.3	6.0	5.9	5.3	5.1	4.8	4.6	-0.9	13	2 462
Malta	6.6	5.2	4.8	7.2	4.7	4.6	4.4	5.6	5.1	5.4	5.0	5.4	5.2	0.4	12	216
Netherlands	5.2	4.7	4.4	4.3	3.8	3.7	3.9	4.7	4.5	4.7	4.8	4.8	4.5	0.1	14	14 282
Austria	2.6	2.4	2.5	2.6	2.8	2.9	3.2	2.8	2.8	2.8	2.6	2.6	2.6	0.1	24	4 403
Poland	4.9	5.0	5.2	5.2	5.1	5.2	5.4	5.6	5.8	6.1	5.7	5.4	5.3	0.1	11	9 862
Portugal	7.9	7.7	7.7	7.3	7.1	7.6	7.3	7.3	7.5	7.8	7.7	7.9	7.7	0.0	6	5 713
Romania	3.9	3.6	3.6	3.7	3.4	3.8	3.8	4.6	4.1	4.1	3.3	2.8	3.1	-0.5	20	1 816
Slovenia	2.4	2.3	2.4	2.8	2.7	3.0	3.3	3.2	3.1	3.0	3.0	2.8	2.9	0.5	22	524
Slovakia	2.7	2.7	3.0	2.9	2.8	3.6	3.6	3.4	3.0	3.0	2.8	2.7	2.7	-0.3	23	857
Finland	2.8	2.7	2.8	2.9	2.8	2.9	3.3	3.4	3.5	3.5	3.9	3.7	3.9	1.1	17	3 946
Sweden	2.9	2.8	2.9	3.0	2.9	3.1	3.3	3.1	3.1	3.2	3.0	2.9	2.9	0.0	21	5 947
Iceland	9.8	8.6	8.0	8.3	8.0	8.6	8.6	12.1	10.3	36.0	8.0	8.0	8.5	0.5		658
Norway	15.8	18.4	13.4	14.5	16.1	15.9	13.5	11.0	8.2	7.0	9.2	11.4	9.9	-3.5		14 237
United Kingdom	12.6	15.3	12.6	12.1	12.2	12.4	13.1	13.3	13.2	13.2	13.1	13.0	12.8	0.2		109 275

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

Table 63: Environmental taxes as % of GDP - Total

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.4	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4	0.0		330 577
EU-28	2.3	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4	0.0		389 407
EA-19	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	0.0		280 041
Belgium	2.3	2.3	2.4	2.4	2.6	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	0.2	12	12 558
Bulgaria	3.2	3.3	2.8	2.8	2.7	2.7	2.9	2.8	3.1	2.9	2.9	2.9	3.1	0.3	8	1 904
Czechia	2.3	2.2	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.1	-0.2	22	4 595
Denmark	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	-0.7	6	10 237
Germany	2.2	2.2	2.3	2.2	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	-0.5	24	61 111
Estonia	2.2	2.3	2.9	2.9	2.7	2.7	2.5	2.6	2.7	2.9	2.9	2.7	3.2	0.3	7	890
Ireland	2.4	2.3	2.3	2.4	2.5	2.4	2.5	2.4	1.9	1.9	1.7	1.6	1.4	-0.9	27	5 019
Greece	2.1	2.1	2.1	2.7	3.0	3.3	3.7	3.7	3.8	3.8	4.0	3.8	3.9	1.8	1	7 085
Spain	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	0.2	25	22 050
France	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	2.4	2.3	0.4	17	56 207
Croatia	3.1	2.9	2.8	3.0	2.7	2.6	2.9	3.2	3.4	3.5	3.5	3.6	3.5	0.7	2	1 922
Italy	2.7	2.6	2.8	2.8	3.0	3.5	3.4	3.6	3.4	3.5	3.3	3.3	3.3	0.5	5	58 701
Cyprus	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.1	3.0	2.9	3.0	2.9	2.6	-0.2	13	578
Latvia	2.0	2.1	2.6	3.0	3.0	3.0	3.2	3.3	3.5	3.6	3.5	3.4	3.0	0.4	9	900
Lithuania	1.7	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.9	1.9	1.9	2.0	1.9	-0.1	23	921
Luxembourg	2.6	2.6	2.5	2.4	2.4	2.4	2.2	2.0	1.8	1.7	1.7	1.7	1.7	-0.8	26	1 094
Hungary	2.8	2.7	2.6	2.6	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	-0.3	19	3 299
Malta	3.5	3.2	3.1	2.8	3.1	2.8	2.6	2.7	2.7	2.6	2.6	2.6	2.6	-0.5	14	346
Netherlands	3.4	3.4	3.5	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	3.3	3.4	-0.1	3	27 439
Austria	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.3	-0.1	18	9 150
Poland	2.7	2.8	2.7	2.7	2.6	2.6	2.4	2.6	2.6	2.7	2.7	2.7	2.6	-0.1	11	14 070
Portugal	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.6	2.5	0.1	15	5 410
Romania	2.0	1.7	1.8	2.1	2.0	2.0	2.1	2.4	2.5	2.4	1.9	2.0	2.1	0.3	20	4 732
Slovenia	3.0	3.0	3.5	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.4	3.3	-0.2	4	1 605
Slovakia	2.1	2.1	2.0	2.1	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.4	0.4	16	2 246
Finland	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	3.1	3.0	2.9	2.8	0.3	10	6 730
Sweden	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	-0.7	21	9 778
Iceland	2.3	1.6	1.4	1.7	1.7	1.8	1.6	1.6	1.7	1.6	1.7	1.7	1.5	0.1		317
Norway	2.9	2.6	2.6	2.7	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	-0.5		7 585
United Kingdom	2.3	2.2	2.4	2.5	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.3	-0.1		58 830

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	6.1	6.0	6.2	6.2	6.3	6.2	6.2	6.2	6.2	6.2	6.1	6.0	5.9	-0.3		330 577
EU-28	6.2	6.1	6.3	6.4	6.4	6.4	6.4	6.4	6.3	6.3	6.2	6.1	6.0	-0.3		389 407
EA-19	5.9	5.8	6.0	6.0	6.1	6.1	6.1	6.1	6.0	6.1	6.0	5.9	5.8	-0.2		280 041
Belgium	5.4	5.2	5.5	5.6	5.8	5.6	5.5	5.6	5.7	6.0	6.0	6.0	6.1	0.6	20	12 558
Bulgaria	10.1	10.7	10.5	10.6	10.6	10.1	10.3	9.9	10.8	10.0	9.8	9.8	10.3	-0.2	1	1 904
Czechia	6.7	6.7	7.1	6.9	6.9	6.4	6.0	6.2	6.0	6.0	5.7	5.4	5.7	-1.4	21	4 595
Denmark	10.2	9.3	8.9	8.9	8.9	8.7	8.9	8.2	8.6	8.5	8.0	8.2	7.1	-1.8	14	10 237
Germany	5.8	5.7	5.8	5.8	5.8	5.5	5.4	5.2	5.0	4.8	4.6	4.5	4.4	-1.4	27	61 111
Estonia	7.0	7.4	8.4	8.8	8.6	8.6	8.1	8.3	8.2	8.9	8.8	8.3	9.6	1.2	4	890
Ireland	7.9	7.9	8.1	8.8	8.6	8.3	8.5	8.3	8.1	8.0	7.7	7.0	6.4	-1.7	17	5 019
Greece	6.5	6.5	6.8	8.3	8.6	9.2	10.2	10.3	10.5	9.8	10.2	9.5	9.8	3.0	2	7 085
Spain	4.9	5.1	5.5	5.3	5.1	4.9	5.8	5.5	5.7	5.5	5.4	5.3	5.1	-0.4	23	22 050
France	4.4	4.3	4.4	4.5	4.4	4.4	4.5	4.4	4.7	4.9	5.0	5.1	5.1	0.7	24	56 207
Croatia	8.4	7.7	7.8	8.4	7.6	7.1	7.8	8.6	9.1	9.3	9.4	9.4	9.2	1.4	5	1 922
Italy	6.6	6.2	6.7	6.7	7.4	8.0	7.9	8.3	7.9	8.3	8.0	7.9	7.8	1.1	10	58 701
Cyprus	8.7	8.7	8.8	8.7	8.7	8.1	8.6	9.1	9.2	9.1	9.1	8.7	7.3	-1.5	13	578
Latvia	7.2	7.4	9.6	10.5	10.6	10.3	10.8	11.3	11.8	11.7	11.2	10.9	9.6	0.0	3	900
Lithuania	5.8	5.3	6.7	6.5	6.2	6.1	6.2	6.3	6.4	6.5	6.5	6.6	6.3	-0.4	18	921
Luxembourg	7.1	7.0	6.6	6.3	6.3	6.1	5.7	5.2	5.1	4.7	4.5	4.3	4.4	-2.2	26	1 094
Hungary	7.0	6.8	6.7	7.2	7.0	6.5	6.3	6.3	6.4	6.5	6.4	6.2	6.2	-0.5	19	3 299
Malta	10.8	10.2	9.7	9.0	9.6	8.8	8.2	8.7	9.1	8.6	8.4	8.2	8.2	-1.5	8	346
Netherlands	9.5	9.6	9.9	9.8	9.6	9.1	9.0	8.9	9.0	8.7	8.6	8.6	8.6	-1.3	7	27 439
Austria	5.8	5.7	5.7	5.7	5.9	5.7	5.6	5.6	5.5	5.6	5.7	5.4	5.4	-0.3	22	9 150
Poland	7.9	8.1	8.5	8.7	8.3	8.1	7.6	8.1	8.2	8.1	7.8	7.7	7.5	-1.0	11	14 070
Portugal	8.6	7.9	8.2	8.0	7.2	6.9	6.5	6.6	7.0	7.6	7.6	7.4	7.3	-0.9	12	5 410
Romania	7.1	6.3	7.1	8.0	6.9	7.2	7.5	8.7	8.8	9.3	9.9	9.1	8.9	1.0	9	4 732
Slovenia	7.8	7.9	9.3	9.5	9.2	10.1	10.4	10.3	10.3	10.3	9.9	9.1	8.9	-0.4	6	1 605
Slovakia	7.3	7.1	6.8	7.4	8.4	8.3	8.2	8.0	7.7	7.6	7.5	7.2	7.0	0.2	15	2 246
Finland	6.4	6.3	6.2	6.6	7.2	7.0	6.7	6.6	6.6	7.1	6.9	6.9	6.6	0.4	16	6 730
Sweden	5.7	6.0	6.3	6.2	5.8	5.7	5.5	5.2	5.0	5.0	4.8	4.8	4.8	-1.5	25	9 778
Iceland	5.9	4.8	4.5	5.1	5.0	5.2	4.8	4.4	4.7	3.2	4.6	4.5	4.1	-0.4		317
Norway	6.8	6.3	6.4	6.3	5.9	5.6	5.8	6.0	6.1	6.2	5.9	5.5	5.3	-1.1		7 585
United Kingdom	6.7	6.5	7.4	7.4	7.2	7.3	7.4	7.4	7.4	7.2	7.0	6.9	6.9	-0.5		58 830

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	0.0		257 534
EU-28	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8	0.0		300 879
EA-19	1.7	1.7	1.7	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	0.1		218 130
Belgium	1.4	1.4	1.5	1.6	1.7	1.7	1.7	1.7	1.7	1.9	1.9	1.9	1.9	0.4	16	8 945
Bulgaria	2.8	2.8	2.5	2.4	2.4	2.4	2.6	2.5	2.8	2.5	2.5	2.6	2.8	0.3	4	1 692
Czechia	2.1	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	2.0	1.9	1.8	1.9	-0.2	14	4 301
Denmark	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	-0.6	20	5 301
Germany	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	1.5	1.5	-0.4	23	50 565
Estonia	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	2.4	2.9	0.4	2	817
Ireland	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.5	1.2	1.2	1.1	1.0	0.8	-0.5	27	3 015
Greece	1.2	1.3	1.3	2.0	2.3	2.6	3.0	3.0	3.1	3.0	3.2	3.0	3.0	1.7	1	5 575
Spain	1.4	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.5	0.2	24	18 117
France	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.9	1.9	2.0	1.9	0.4	13	47 101
Croatia	2.0	1.8	2.0	2.2	1.8	1.7	2.0	2.3	2.5	2.6	2.6	2.7	2.7	0.7	5	1 475
Italy	2.1	2.0	2.2	2.2	2.4	2.8	2.8	2.9	2.7	2.9	2.7	2.7	2.7	0.5	6	47 453
Cyprus	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.4	2.4	2.3	2.4	2.3	2.1	0.5	10	461
Latvia	1.7	1.8	2.4	2.6	2.5	2.5	2.6	2.8	3.0	3.0	3.0	2.9	2.5	0.1	7	752
Lithuania	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.7	-0.2	19	837
Luxembourg	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	1.6	1.5	1.6	1.6	-0.7	21	1 015
Hungary	2.0	2.0	2.0	2.1	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.7	1.7	-0.3	18	2 507
Malta	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.4	1.4	1.3	1.3	1.3	-0.1	26	176
Netherlands	1.7	1.8	1.9	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	0.0	12	15 793
Austria	1.6	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	-0.1	25	5 648
Poland	2.3	2.3	2.2	2.3	2.2	2.2	2.1	2.2	2.3	2.3	2.3	2.4	2.3	0.1	8	12 312
Portugal	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.8	0.0	17	3 919
Romania	1.7	1.3	1.5	1.8	1.7	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	0.5	11	4 409
Slovenia	2.3	2.3	2.9	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.1	2.9	2.8	-0.1	3	1 344
Slovakia	1.8	1.8	1.7	1.8	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.1	0.4	9	1 984
Finland	1.6	1.7	1.7	1.7	2.0	2.0	1.9	1.9	2.0	2.1	2.0	2.0	1.9	0.2	15	4 612
Sweden	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	-0.6	22	7 407
Iceland	1.1	0.9	1.1	1.3	1.3	1.3	1.2	1.2	1.2	1.0	1.1	1.1	1.0	-0.1		214
Norway	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	-0.1		4 657
United Kingdom	1.7	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.7	1.7	-0.1		43 345

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	4.5	4.4	4.7	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.7	4.7	4.6	-0.1		257 534
EU-28	4.6	4.5	4.8	4.9	4.9	4.9	4.9	4.9	4.9	4.9	4.8	4.7	4.7	-0.1		300 879
EA-19	4.3	4.3	4.6	4.6	4.7	4.7	4.7	4.7	4.7	4.7	4.6	4.6	4.5	-0.1		218 130
Belgium	3.3	3.3	3.4	3.6	3.8	3.7	3.6	3.8	3.9	4.3	4.3	4.3	4.3	0.9	18	8 945
Bulgaria	9.0	9.3	9.2	9.3	9.4	9.0	9.1	8.7	9.6	8.7	8.6	8.6	9.1	-0.1	1	1 692
Czechia	6.1	6.2	6.5	6.4	6.4	6.0	5.5	5.8	5.5	5.6	5.3	5.1	5.3	-1.2	13	4 301
Denmark	5.0	4.8	5.2	5.2	5.3	5.2	5.2	4.7	4.8	4.7	4.4	4.4	3.7	-1.5	24	5 301
Germany	4.8	4.8	5.0	4.9	4.9	4.6	4.5	4.4	4.1	3.9	3.8	3.7	3.6	-1.4	26	50 565
Estonia	5.7	6.2	7.2	7.7	7.5	7.6	7.0	7.2	7.1	7.8	7.7	7.3	8.8	1.6	2	817
Ireland	3.7	4.1	4.7	5.4	5.5	5.2	5.2	5.0	4.9	4.9	4.8	4.3	3.8	-0.9	23	3 015
Greece	3.9	4.0	4.3	6.2	6.6	7.2	8.2	8.3	8.3	7.8	8.2	7.4	7.7	3.4	4	5 575
Spain	3.7	4.1	4.4	4.3	4.2	4.0	4.8	4.6	4.8	4.6	4.5	4.4	4.2	-0.2	21	18 117
France	3.4	3.3	3.5	3.5	3.5	3.4	3.5	3.5	3.8	4.1	4.1	4.3	4.3	0.8	19	47 101
Croatia	5.5	4.8	5.4	6.0	5.1	4.8	5.6	6.3	6.8	7.0	7.0	7.2	7.1	1.7	7	1 475
Italy	5.1	4.8	5.3	5.3	5.9	6.5	6.5	6.9	6.4	6.8	6.5	6.4	6.3	1.0	9	47 453
Cyprus	4.7	4.6	5.1	5.7	6.1	5.9	6.7	7.1	7.2	7.1	7.2	7.0	5.8	0.7	11	461
Latvia	6.0	6.5	8.6	9.0	8.7	8.5	9.0	9.5	9.9	9.9	9.6	9.2	8.0	-0.6	3	752
Lithuania	5.3	5.0	6.3	6.2	5.8	5.7	5.7	5.8	5.8	5.9	5.9	5.9	5.7	-0.6	12	837
Luxembourg	6.6	6.5	6.0	5.9	5.9	5.7	5.2	4.8	4.6	4.3	4.1	4.0	4.1	-1.9	22	1 015
Hungary	5.1	5.0	5.1	5.6	5.5	4.9	4.8	4.8	4.8	4.9	4.8	4.6	4.7	-0.4	16	2 507
Malta	5.2	4.4	4.3	4.4	4.9	4.7	4.3	4.7	4.7	4.5	4.3	4.1	4.2	-0.1	20	176
Netherlands	4.7	4.9	5.3	5.3	5.2	5.0	5.3	5.1	5.0	4.9	4.8	4.8	5.0	-0.3	15	15 793
Austria	3.9	3.8	3.8	3.8	3.9	3.8	3.7	3.5	3.5	3.5	3.6	3.3	3.3	-0.5	27	5 648
Poland	6.7	6.8	7.1	7.3	7.0	6.9	6.7	6.9	7.0	7.0	6.8	6.7	6.6	-0.5	8	12 312
Portugal	6.0	5.8	6.2	5.8	5.4	5.3	4.9	4.9	5.2	5.6	5.4	5.3	5.3	-0.9	14	3 919
Romania	5.8	5.0	6.0	6.7	6.0	6.2	6.5	7.7	7.9	8.3	7.2	7.0	7.6	1.6	5	4 409
Slovenia	6.1	6.2	7.8	8.0	7.7	8.6	8.8	8.7	8.7	8.7	8.4	7.6	7.4	-0.4	6	1 344
Slovakia	6.1	6.1	5.8	6.4	7.4	7.3	7.2	7.0	6.8	6.6	6.6	6.4	6.1	0.3	10	1 984
Finland	3.8	4.0	4.2	4.2	4.7	4.7	4.5	4.4	4.5	4.8	4.6	4.6	4.5	0.3	17	4 612
Sweden	4.7	4.8	5.1	5.1	4.7	4.6	4.4	4.1	3.9	4.0	3.7	3.6	3.6	-1.5	25	7 407
Iceland	2.9	2.7	3.4	4.1	3.8	3.9	3.6	3.2	3.3	2.0	2.9	2.9	2.8	-0.6		214
Norway	3.2	3.3	3.4	3.3	3.0	2.8	3.0	3.3	3.4	3.4	3.4	3.4	3.2	-0.2		4 657
United Kingdom	5.0	4.8	5.6	5.4	5.2	5.3	5.3	5.4	5.4	5.3	5.2	5.2	5.1	-0.5		43 345

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019
EU-27	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	-0.1	
EU-28	1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	-0.2	
EA-19	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2	-0.1	
Belgium	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	0.0	18
Bulgaria	2.7	2.8	2.4	2.4	2.3	2.3	2.4	2.3	2.4	2.1	2.1	1.8	1.9	-0.5	5
Czechia	2.0	1.9	1.9	1.9	1.9	1.8	1.8	1.7	1.7	1.7	1.6	1.6	1.5	-0.4	11
Denmark	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.7	0.7	-0.4	26
Germany	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.3	22
Estonia	1.7	1.6	2.2	2.1	2.0	2.0	1.9	1.9	2.0	2.2	2.2	2.0	2.3	0.1	1
Ireland	1.1	1.1	1.3	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	0.7	0.7	-0.6	27
Greece	0.9	0.8	0.9	1.4	1.4	1.6	1.4	1.4	1.3	1.4	1.5	1.6	1.4	0.5	14
Spain	1.2	1.1	1.1	1.0	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	0.0	21
France	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	0.1	17
Croatia	1.1	0.9	0.9	1.9	1.7	1.7	1.9	2.1	2.3	2.3	2.2	2.2	2.0	1.1	3
Italy	1.4	1.3	1.4	1.4	1.4	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5	0.1	13
Cyprus	1.3	1.4	1.4	1.6	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.6	0.2	8
Latvia	1.6	1.5	2.0	2.0	1.8	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	-0.2	6
Lithuania	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	-0.2	7
Luxembourg	2.3	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.6	1.5	1.5	1.5	1.5	-0.8	9
Hungary	1.6	1.7	1.7	1.8	1.8	1.7	1.7	1.7	1.7	1.7	1.6	1.6	1.5	-0.2	12
Malta	1.5	1.2	1.2	1.2	1.3	1.2	1.0	1.0	1.0	1.0	1.1	1.1	1.0	-0.2	24
Netherlands	1.2	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	-0.2	23
Austria	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	-0.1	20
Poland	2.0	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.1	2.0	2.0	1.9	0.0	4
Portugal	1.8	1.7	1.7	1.6	1.5	1.5	1.4	1.4	1.5	1.6	1.6	1.6	1.5	-0.2	10
Romania	1.2	1.1	1.3	1.5	1.4	1.4	1.4	1.7	1.7	1.7	1.4	1.4	1.4	0.1	15
Slovenia	2.1	2.1	2.6	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	2.2	-0.4	2
Slovakia	1.9	1.7	1.6	1.5	1.5	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	-0.3	16
Finland	1.2	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	-0.2	19
Sweden	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	-0.5	25
Iceland	;	;	;	;	;	;	;	;	;	;	;	;	;	;	
Norway	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.7	0.7	0.6	0.6	0.6	;	;	
United Kingdom	1.5	1.4	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.2	-0.4	

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019
EU-27	3.4	3.4	3.5	3.5	3.4	3.4	3.3	3.2	3.2	3.2	3.2	3.1	3.0	-0.5	
EU-28	3.6	3.5	3.7	3.6	3.5	3.5	3.4	3.3	3.3	3.3	3.2	3.2	3.1	-0.6	
EA-19	3.3	3.3	3.4	3.4	3.3	3.3	3.2	3.1	3.1	3.1	3.1	3.0	3.0	-0.4	
Belgium	2.7	2.6	2.7	2.7	2.6	2.5	2.3	2.4	2.5	2.7	2.7	2.7	2.7	0.0	21
Bulgaria	8.7	9.0	8.9	9.1	9.1	8.6	8.3	8.0	8.3	7.2	7.1	6.1	6.4	-2.5	2
Czechia	5.8	5.7	6.0	5.8	5.5	5.2	5.0	5.1	4.9	4.9	4.5	4.4	4.2	-1.8	11
Denmark	2.4	2.4	2.4	2.3	2.2	2.1	2.0	1.8	1.9	1.9	1.6	1.6	1.5	-0.9	27
Germany	3.7	3.7	3.7	3.7	3.5	3.3	3.2	3.2	3.1	3.0	2.8	2.7	2.6	-1.1	23
Estonia	5.5	5.3	6.2	6.2	6.5	6.4	5.9	5.9	6.1	6.7	6.6	6.1	6.9	0.7	1
Ireland	3.5	3.9	4.5	4.7	4.6	4.3	4.2	3.9	3.7	3.7	3.3	3.2	3.0	-1.5	19
Greece	2.7	2.5	3.0	4.4	4.2	4.4	3.8	3.9	3.6	3.6	3.9	4.0	3.6	0.6	15
Spain	3.2	3.4	3.7	3.5	3.4	3.2	3.6	3.4	3.3	3.4	3.3	3.1	3.1	-0.6	17
France	2.9	2.8	2.9	2.7	2.7	2.5	2.4	2.4	2.5	2.7	2.7	2.9	2.8	-0.1	20
Croatia	3.0	2.5	2.6	5.1	4.9	4.6	5.3	5.7	6.1	6.1	6.0	5.7	5.3	2.7	8
Italy	3.3	3.3	3.4	3.3	3.4	3.9	3.8	3.8	3.6	3.6	3.6	3.5	3.5	0.1	16
Cyprus	3.7	3.9	4.3	5.0	5.0	4.8	5.6	6.0	6.1	6.2	5.8	5.4	4.4	0.1	9
Latvia	5.5	5.5	7.3	7.0	6.5	5.8	5.7	5.7	5.8	6.0	5.8	6.0	5.8	-1.5	4
Lithuania	5.1	4.9	6.1	6.1	5.7	5.6	5.6	5.7	5.7	5.8	5.8	5.8	5.6	-0.5	5
Luxembourg	6.4	6.4	5.9	5.7	5.8	5.6	5.1	4.7	4.5	4.1	4.0	3.9	3.9	-2.0	13
Hungary	4.2	4.2	4.4	4.8	4.9	4.4	4.3	4.3	4.3	4.4	4.3	4.2	4.0	-0.4	12
Malta	4.6	3.9	3.8	3.7	4.2	3.9	3.3	3.3	3.3	3.2	3.5	3.5	3.1	-0.7	18
Netherlands	3.2	3.2	3.4	3.4	3.4	3.3	3.2	3.1	3.0	2.9	2.8	2.8	2.7	-0.7	22
Austria	3.0	3.0	3.0	3.0	3.2	3.0	2.9	2.8	2.7	2.8	2.8	2.6	2.6	-0.4	25
Poland	5.9	5.6	5.9	6.1	6.0	6.0	6.0	6.1	6.1	6.2	5.9	5.7	5.5	-0.4	6
Portugal	5.6	5.2	5.5	5.3	4.7	4.6	4.2	4.1	4.4	4.8	4.7	4.5	4.4	-1.1	10
Romania	4.1	4.0	5.1	5.7	4.9	4.9	5.2	6.1	6.1	6.5	5.7	5.4	5.3	0.2	7
Slovenia	5.5	5.5	7.0	6.5	6.3	7.2	7.2	7.0	6.8	6.8	6.5	6.2	5.8	-1.2	3
Slovakia	6.6	6.0	5.5	5.2	5.0	4.7	4.3	4.2	4.1	4.2	4.1	4.0	3.8	-1.7	14
Finland	3.0	3.1	3.2	3.2	3.0	3.0	2.9	2.9	2.8	2.9	2.8	2.7	2.6	-0.6	24
Sweden	2.6	2.6	2.8	2.7	2.5	2.5	2.4	2.3	2.2	2.2	2.1	1.9	1.7	-1.1	26
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	1.8	1.7	1.9	1.8	1.7	1.6	1.7	1.7	1.7	1.7	1.6	1.6	:	:	
United Kingdom	4.3	4.2	4.8	4.7	4.5	4.4	4.3	4.2	4.1	3.9	3.7	3.6	3.5	-1.3	

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.1		62 433
EU-28	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0		76 542
EA-19	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.1		53 045
Belgium	0.8	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.2	9	3 066
Bulgaria	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	18	181
Czechia	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	269
Denmark	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.5	1.5	1.5	1.4	0.0	1	4 441
Germany	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	17	10 538
Estonia	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	27	13
Ireland	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.9	0.7	0.6	0.6	0.6	-0.3	11	1 985
Greece	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.0	6	1 501
Spain	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	21	2 958
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	19	6 266
Croatia	1.1	1.1	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.8	0.8	-0.1	7	429
Italy	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	10	10 699
Cyprus	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	-0.7	12	116
Latvia	0.3	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.2	15	116
Lithuania	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	38
Luxembourg	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	25	68
Hungary	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	-0.2	16	449
Malta	1.6	1.6	1.5	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.1	1.0	1.0	-0.5	2	137
Netherlands	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	-0.1	3	8 200
Austria	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	0.1	5	3 404
Poland	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	22	1 185
Portugal	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.1	8	1 438
Romania	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	-0.2	23	314
Slovenia	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.0	14	205
Slovakia	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.0	20	233
Finland	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	0.9	0.9	0.1	4	2 063
Sweden	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	-0.1	13	2 119
Iceland	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.3	0.1		70
Norway	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.8	0.7	-0.4		2 637

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.2		62 433
EU-28	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	-0.1		76 542
EA-19	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	-0.1		53 045
Belgium	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	-0.2	10	3 066
Bulgaria	0.9	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.0	1.1	1.0	1.0	1.0	0.0	16	181
Czechia	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	-0.1	24	269
Denmark	4.6	3.9	3.1	3.2	3.1	2.9	3.2	3.0	3.3	3.4	3.3	3.4	3.1	0.0	2	4 441
Germany	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	-0.1	18	10 538
Estonia	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.0	27	13
Ireland	4.1	3.7	3.2	3.3	3.0	2.9	3.2	3.2	3.1	3.0	2.9	2.6	2.5	-0.7	4	1 985
Greece	2.6	2.5	2.5	2.1	2.1	1.9	2.0	2.0	2.1	2.1	2.1	2.0	2.1	-0.4	5	1 501
Spain	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	-0.3	20	2 958
France	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	-0.1	22	6 266
Croatia	2.9	2.8	2.3	2.3	2.4	2.2	2.2	2.3	2.2	2.2	2.3	2.1	2.1	-0.2	6	429
Italy	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.4	1.5	1.4	0.1	12	10 699
Cyprus	4.0	4.1	3.6	3.0	2.6	2.2	1.9	2.0	1.9	1.9	1.8	1.7	1.5	-2.1	11	116
Latvia	0.9	0.8	0.8	1.2	1.6	1.5	1.5	1.5	1.5	1.5	1.3	1.3	1.2	0.4	13	116
Lithuania	0.3	0.1	0.1	0.2	0.2	0.2	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.2	26	38
Luxembourg	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	-0.2	25	68
Hungary	1.6	1.4	1.2	1.3	1.3	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8	-0.4	17	449
Malta	4.8	4.9	4.7	4.1	4.2	3.8	3.4	3.4	3.7	3.5	3.4	3.3	3.3	-1.4	1	137
Netherlands	3.5	3.3	3.2	3.2	3.0	2.8	2.6	2.6	2.7	2.6	2.7	2.7	2.6	-0.6	3	8 200
Austria	1.9	1.8	1.9	1.9	1.9	1.9	1.8	2.0	2.0	2.0	2.1	2.0	2.0	0.1	8	3 404
Poland	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	-0.1	21	1 185
Portugal	2.6	2.1	2.0	2.1	1.8	1.5	1.5	1.7	1.8	2.0	2.1	2.0	1.9	-0.1	9	1 438
Romania	1.2	1.3	1.1	1.2	0.8	0.9	1.0	0.9	0.9	0.9	0.6	0.5	0.5	-0.6	23	314
Slovenia	1.3	1.2	1.1	1.1	1.0	1.0	1.2	1.2	1.2	1.2	1.2	1.2	1.1	0.0	14	205
Slovakia	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.7	-0.1	19	233
Finland	2.4	2.1	1.9	2.2	2.3	2.1	2.1	2.1	2.0	2.2	2.2	2.2	2.0	0.1	7	2 063
Sweden	0.9	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-0.1	15	2 119
Iceland	2.7	1.7	0.8	0.7	0.8	0.9	0.8	0.8	1.1	0.9	1.3	1.2	0.9	0.1		70
Norway	3.2	2.7	2.7	2.8	2.7	2.7	2.6	2.5	2.5	2.5	2.3	2.0	1.8	-0.9		2 637
United Kingdom	1.5	1.4	1.6	1.7	1.7	1.8	1.8	1.8	1.7	1.7	1.6	1.6	1.7	0.1		14 110

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		10 610
EU-28	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		11 985
EA-19	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		8 866
Belgium	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	8	546
Bulgaria	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	14	32
Czechia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	22	24
Denmark	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	5	495
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	8
Estonia	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.2	4	59
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	20
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25	9
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	12	975
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	6	2 840
Croatia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15	17
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	16	549
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23	1
Latvia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	10	32
Lithuania	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.0	11	46
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	21	11
Hungary	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.0	3	343
Malta	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	2	33
Netherlands	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.4	0.4	-0.1	1	3 446
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	19	98
Poland	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	9	573
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18	54
Romania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26	9
Slovenia	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.0	7	56
Slovakia	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	17	29
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	-0.1	20	55
Sweden	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	13	252
Iceland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.0		32
Norway	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		291
United Kingdom	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		1 375

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		10 610
EU-28	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		11 985
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		8 866
Belgium	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	10	546
Bulgaria	0.2	0.4	0.3	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	-0.1	13	32
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-0.1	22	24
Denmark	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.4	0.5	0.4	0.4	0.4	0.3	-0.3	5	495
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	8
Estonia	1.1	1.1	1.1	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.6	-0.5	4	59
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	-0.1	23	20
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26	9
Spain	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	12	975
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	11	2 840
Croatia	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	16	17
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	18	549
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	1
Latvia	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.1	6	32
Lithuania	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.3	0.1	7	46
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	21	11
Hungary	0.4	0.4	0.4	0.3	0.3	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.6	0.2	3	343
Malta	0.8	0.9	0.6	0.5	0.5	0.4	0.5	0.6	0.7	0.6	0.7	0.7	0.8	0.2	2	33
Netherlands	1.3	1.3	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.3	1	3 446
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	19	98
Poland	0.6	0.7	0.7	0.7	0.7	0.6	0.3	0.5	0.5	0.4	0.4	0.3	0.3	-0.4	9	573
Portugal	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	17	54
Romania	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	25	9
Slovenia	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	-0.1	8	56
Slovakia	0.4	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	15	29
Finland	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	20	55
Sweden	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	14	252
Iceland	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.0		32
Norway	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		291
United Kingdom	0.2	0.2	0.2	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.0		1 375

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	1.9	1.7	1.8	1.9	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2	0.4		306 002
EU-28	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.5	2.5	0.4		410 979
EA-19	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.3	0.5		278 867
Belgium	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.5	3.5	3.5	0.6	2	16 752
Bulgaria	0.7	0.7	0.5	0.5	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.3	20	487
Czechia	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.1	24	1 173
Denmark	2.5	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.5	0.0	5	7 955
Germany	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.2	0.4	13	40 663
Estonia	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.0	27	80
Ireland	2.4	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.2	1.1	1.2	1.1	-0.3	15	4 031
Greece	2.2	2.3	2.3	2.0	2.8	3.3	3.6	3.2	3.5	3.5	3.5	3.3	3.3	1.0	3	6 128
Spain	3.0	2.3	2.0	2.1	2.0	2.4	2.6	2.7	2.8	2.7	2.6	2.7	2.6	0.6	4	31 965
France	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	4.8	4.6	4.5	1.4	1	109 407
Croatia	1.1	1.2	1.1	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.1	1.2	1.2	0.1	14	625
Italy	2.0	1.7	2.1	1.8	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.4	0.3	7	42 365
Cyprus	2.5	1.8	1.1	1.2	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.9	-0.2	19	197
Latvia	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.1	1.2	1.1	1.0	1.0	0.2	17	303
Lithuania	0.5	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	0.3	0.3	-0.4	26	163
Luxembourg	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.5	2.0	2.2	2.5	2.4	1.2	6	1 516
Hungary	0.8	0.8	0.8	1.1	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	0.2	18	1 437
Malta	1.6	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.2	0.2	12	159
Netherlands	1.6	1.5	1.3	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	0.3	10	12 960
Austria	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.2	21	3 062
Poland	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	0.3	9	8 968
Portugal	2.0	1.9	1.8	1.7	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	0.4	8	4 696
Romania	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.7	0.6	0.6	-0.2	22	1 396
Slovenia	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.0	23	298
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	25	378
Finland	1.1	1.1	1.0	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.6	1.5	1.6	0.6	11	3 745
Sweden	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	0.1	16	5 094
Iceland	2.3	2.1	2.0	2.0	1.8	1.8	1.8	1.8	1.7	1.7	1.9	1.9	2.0	0.0		432
Norway	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2	0.1		4 205
United Kingdom	4.1	5.2	3.9	3.8	3.9	3.9	4.1	4.1	4.1	4.2	4.2	4.2	4.2	0.3		104 976

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	4.9	4.5	4.6	4.9	5.1	5.4	5.5	5.7	5.8	5.7	5.7	5.6	5.5	0.9		306 002
EU-28	6.0	6.0	5.5	5.8	6.0	6.3	6.4	6.6	6.8	6.7	6.6	6.5	6.4	0.9		410 979
EA-19	5.1	4.7	4.8	5.1	5.4	5.7	5.7	6.0	6.1	6.0	6.0	5.9	5.8	1.0		278 867
Belgium	7.0	6.8	6.8	7.1	7.5	7.8	7.9	7.9	8.0	8.1	7.9	7.9	8.1	1.3	3	16 752
Bulgaria	2.1	2.2	1.9	1.9	2.1	3.0	3.0	3.1	3.3	2.9	2.9	2.7	2.6	0.7	18	487
Czechia	1.3	1.3	1.3	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.6	1.5	1.5	0.2	24	1 173
Denmark	5.4	5.8	5.7	5.7	5.7	5.4	5.6	5.3	5.8	5.5	5.4	5.6	5.5	-0.2	8	7 955
Germany	2.3	2.2	2.1	2.2	2.3	2.3	2.4	2.5	2.9	2.9	2.8	2.9	2.9	0.8	16	40 663
Estonia	1.3	1.3	1.0	1.1	1.2	1.3	1.2	1.1	1.1	1.0	0.9	0.8	0.9	-0.1	27	80
Ireland	7.9	6.2	5.1	5.0	5.6	6.0	6.1	6.7	5.6	5.0	5.0	5.4	5.1	0.0	9	4 031
Greece	7.0	7.4	7.5	6.0	8.2	9.0	10.0	8.9	9.6	9.1	8.9	8.4	8.5	1.0	2	6 128
Spain	8.2	7.2	6.8	6.6	6.3	7.4	7.7	8.0	8.2	8.0	7.8	7.7	7.4	0.6	4	31 965
France	7.4	7.2	7.4	9.4	9.9	9.7	9.5	9.8	10.1	10.3	10.4	9.9	9.9	2.5	1	109 407
Croatia	3.0	3.2	3.1	2.9	3.1	3.0	3.1	3.0	3.2	3.0	2.9	3.1	3.0	-0.1	15	625
Italy	4.8	4.1	5.1	4.3	5.0	5.9	6.0	6.5	6.2	5.8	5.8	5.8	5.6	0.5	7	42 365
Cyprus	7.0	5.3	3.5	3.9	3.3	3.1	4.2	4.0	4.5	3.5	3.3	2.7	2.5	-1.0	20	197
Latvia	3.4	2.6	3.0	3.6	3.9	4.0	3.8	4.0	3.9	3.8	3.6	3.3	3.2	0.2	14	303
Lithuania	1.7	1.7	2.2	2.5	2.3	2.2	1.6	1.7	1.7	1.4	1.3	1.1	1.1	-1.1	26	163
Luxembourg	4.3	3.3	3.0	2.9	3.1	3.3	3.2	3.4	4.3	5.5	5.8	6.4	6.1	3.1	6	1 516
Hungary	1.9	2.1	2.0	3.0	3.0	3.1	3.3	3.3	3.3	2.9	2.9	2.8	2.7	0.7	17	1 437
Malta	4.8	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	4.2	3.8	0.6	12	159
Netherlands	4.6	4.1	3.8	3.7	3.2	3.1	3.4	4.2	4.0	4.3	4.3	4.4	4.1	0.3	11	12 960
Austria	1.6	1.5	1.5	1.6	2.0	2.1	1.9	1.8	2.0	2.0	1.8	1.8	1.8	0.3	22	3 062
Poland	4.3	4.3	4.4	4.5	4.4	4.6	4.9	4.9	5.2	5.5	5.2	4.9	4.8	0.4	10	8 968
Portugal	6.4	6.1	6.1	5.7	5.7	5.6	5.5	5.8	6.1	6.1	6.3	6.4	6.4	0.3	5	4 696
Romania	3.4	3.0	3.0	3.2	2.9	3.1	3.2	3.2	3.1	3.2	2.9	2.4	2.4	-0.6	21	1 396
Slovenia	1.5	1.5	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.6	1.6	0.1	23	298
Slovakia	1.3	1.3	1.4	1.4	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	-0.2	25	378
Finland	2.6	2.6	2.6	2.7	2.6	2.8	3.1	3.2	3.3	3.3	3.7	3.4	3.7	1.1	13	3 745
Sweden	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.7	2.7	2.8	2.6	2.6	2.5	0.2	19	5 094
Iceland	6.0	6.0	6.3	6.1	5.4	5.3	5.3	4.7	4.9	3.9	5.1	5.1	5.6	-0.7		432
Norway	2.5	2.3	2.6	2.6	2.5	2.5	2.7	2.7	2.8	2.9	3.0	2.9	2.9	0.3		4 205
United Kingdom	12.1	14.9	12.1	11.5	11.6	11.8	12.5	12.7	12.6	12.6	12.5	12.5	12.3	0.2		104 976

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	0.9	0.9	0.9	1.1	1.1	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	0.3		168 956
EU-28	1.2	1.2	1.3	1.4	1.4	1.6	1.6	1.6	1.6	1.6	1.6	1.5	1.5	0.2		246 989
EA-19	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.3	0.4		151 047
Belgium	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	0.0	5	6 098
Bulgaria	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.1	21	173
Czechia	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	0.0	24	425
Denmark	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.0	2.0	1.9	2.0	1.9	-0.1	3	6 059
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	18	14 438
Estonia	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-0.1	23	59
Ireland	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.6	0.5	-0.3	14	1 888
Greece	0.9	0.8	1.0	1.0	2.0	2.3	2.7	2.5	2.7	2.8	2.7	2.6	2.4	1.4	2	4 462
Spain	0.7	0.8	0.9	1.0	1.0	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.1	0.2	6	14 254
France	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	0.8	1	72 902
Croatia	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.1	12	372
Italy	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	1.4	1.4	0.8	4	24 940
Cyprus	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	-0.5	22	63
Latvia	0.5	0.4	0.5	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.2	11	226
Lithuania	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	20	143
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	39
Hungary	0.2	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.1	17	634
Malta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Netherlands	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.2	8	6 669
Austria	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	25	730
Poland	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	-0.1	7	5 864
Portugal	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.2	10	1 651
Romania	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	-0.1	15	1 144
Slovenia	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	16	234
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	19	378
Finland	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.3	9	1 871
Sweden	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	0.0	13	3 240
Iceland	1.4	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.3	1.4	1.5	1.5	1.6	0.0		338
Norway	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.1		1 497
United Kingdom	2.9	3.0	3.2	3.1	3.1	3.1	3.1	3.0	3.0	3.0	3.0	3.1	3.1	-0.1		78 033

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.3	2.2	2.5	2.8	2.9	3.3	3.3	3.4	3.4	3.3	3.2	3.1	3.0	0.5		168 956
EU-28	3.2	3.1	3.4	3.7	3.7	4.1	4.1	4.2	4.3	4.1	4.0	3.9	3.8	0.4		246 989
EA-19	2.3	2.2	2.5	2.9	3.0	3.4	3.4	3.5	3.5	3.4	3.3	3.2	3.1	0.6		151 047
Belgium	2.8	2.8	2.9	2.9	2.9	2.8	2.8	2.9	2.9	2.9	2.9	2.7	2.9	0.0	7	6 098
Bulgaria	0.5	0.6	0.9	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.0	21	173
Czechia	0.4	0.4	0.5	0.7	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.5	0.0	24	425
Denmark	3.8	4.2	4.5	4.5	4.5	4.4	4.4	4.2	4.4	4.4	4.3	4.4	4.2	-0.3	3	6 059
Germany	1.1	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	-0.2	19	14 438
Estonia	0.7	0.9	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.7	0.7	0.6	-0.4	23	59
Ireland	2.0	2.3	2.8	2.8	2.8	2.9	3.3	3.3	3.0	2.8	2.7	2.6	2.4	-0.4	9	1 888
Greece	2.8	2.6	3.1	3.2	5.8	6.2	7.6	6.9	7.3	7.1	6.9	6.6	6.2	3.1	2	4 462
Spain	2.0	2.4	3.0	3.0	3.2	3.6	3.7	3.8	3.7	3.6	3.5	3.4	3.3	0.3	5	14 254
France	4.5	4.6	5.1	6.8	7.0	6.9	6.8	6.9	7.0	7.1	7.0	6.7	6.6	1.5	1	72 902
Croatia	1.5	1.7	1.6	1.6	1.7	1.8	1.7	1.8	1.8	1.8	1.8	1.7	1.8	0.2	14	372
Italy	1.9	1.4	1.4	1.5	1.6	3.6	3.2	3.9	3.9	3.4	3.4	3.4	3.3	1.9	4	24 940
Cyprus	5.6	4.2	2.6	3.0	2.6	2.4	3.6	3.5	2.5	1.3	0.9	0.8	0.8	-1.8	22	63
Latvia	1.7	1.5	2.0	2.5	2.7	2.6	2.6	2.7	2.7	2.8	2.7	2.5	2.4	0.4	8	226
Lithuania	0.9	0.9	1.1	1.3	1.1	1.0	1.0	1.1	1.2	1.1	1.0	1.0	1.0	-0.1	20	143
Luxembourg	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	39
Hungary	0.6	0.7	0.8	0.8	0.9	1.0	1.5	1.4	1.4	1.4	1.4	1.3	1.2	0.4	17	634
Malta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Netherlands	1.5	1.5	1.7	1.7	1.7	1.8	2.0	2.4	2.3	2.2	2.2	2.3	2.1	0.4	11	6 669
Austria	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	-0.1	25	730
Poland	3.3	3.4	3.7	3.6	3.5	3.7	3.9	3.9	3.8	3.7	3.5	3.3	3.1	-0.6	6	5 864
Portugal	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.4	2.5	2.3	2.3	2.3	2.2	0.2	10	1 651
Romania	2.3	2.1	2.4	2.5	2.3	2.3	2.3	2.3	2.2	2.3	2.4	2.1	2.0	-0.4	12	1 144
Slovenia	1.1	1.1	1.2	1.3	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.3	1.3	0.1	16	234
Slovakia	1.3	1.3	1.4	1.4	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	-0.2	18	378
Finland	1.1	1.1	1.3	1.5	1.4	1.5	1.5	1.7	1.7	1.8	1.8	1.8	1.8	0.5	13	1 871
Sweden	1.7	1.6	1.7	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.6	1.6	1.6	-0.1	15	3 240
Iceland	3.7	4.5	5.2	4.8	4.4	4.2	4.1	3.7	3.8	2.7	3.9	4.0	4.4	-0.8		338
Norway	0.6	0.6	0.6	0.7	0.6	0.7	0.7	0.8	0.9	1.0	1.1	1.0	1.0	0.4		1 497
United Kingdom	8.6	8.6	9.8	9.3	9.1	9.4	9.4	9.3	9.2	9.0	8.9	9.1	9.2	-0.6		78 033

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	0.2		137 046
EU-28	1.1	1.1	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	0.2		163 989
EA-19	1.1	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1	0.2		127 821
Belgium	1.8	1.8	1.6	1.8	2.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.2	0.6	2	10 654
Bulgaria	0.5	0.5	0.3	0.2	0.2	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.2	18	314
Czechia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.0	21	748
Denmark	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.6	0.1	12	1 896
Germany	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.4	11	26 225
Estonia	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	21
Ireland	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.5	0.5	0.6	0.6	-0.1	13	2 142
Greece	1.3	1.5	1.4	0.9	0.8	1.0	0.9	0.7	0.8	0.8	0.8	0.7	0.9	-0.5	8	1 666
Spain	2.3	1.5	1.2	1.1	0.9	1.2	1.3	1.4	1.5	1.5	1.4	1.5	1.4	0.2	5	17 711
France	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	1.6	1.5	1.5	0.6	3	36 505
Croatia	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.5	0.0	19	254
Italy	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	-0.5	7	17 425
Cyprus	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	0.3	14	134
Latvia	0.5	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.0	22	76
Lithuania	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.0	0.0	-0.3	26	20
Luxembourg	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.3	1.2	1	1 477
Hungary	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.8	0.6	0.6	0.5	0.5	0.0	17	803
Malta	1.6	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.2	0.2	6	159
Netherlands	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	0.1	10	6 291
Austria	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.2	15	2 332
Poland	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	0.4	16	3 104
Portugal	1.5	1.3	1.2	1.1	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	0.2	4	3 045
Romania	0.3	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	24	253
Slovenia	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.0	23	64
Slovakia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Finland	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.3	9	1 874
Sweden	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	0.1	20	1 854
Iceland	0.9	0.5	0.3	0.4	0.3	0.4	0.4	0.4	0.4	1.5	0.4	0.4	0.4	0.1		94
Norway	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.0		2 708
United Kingdom	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.1	1.2	1.2	1.1	1.1	0.4		26 943

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019	Revenue 2019 (million EUR)
EU-27	2.6	2.3	2.2	2.1	2.2	2.1	2.2	2.3	2.4	2.4	2.5	2.4	2.4	0.2		137 046
EU-28	2.8	2.8	2.2	2.1	2.2	2.2	2.3	2.4	2.6	2.6	2.6	2.6	2.5	0.3		163 989
EA-19	2.9	2.5	2.4	2.3	2.4	2.3	2.4	2.5	2.6	2.6	2.7	2.6	2.6	0.2		127 821
Belgium	4.2	4.0	3.8	4.2	4.6	5.0	5.0	5.0	5.1	5.1	5.1	5.1	5.1	1.3	2	10 654
Bulgaria	1.6	1.6	1.0	0.9	1.0	1.9	1.9	2.0	2.2	1.8	1.8	1.7	1.7	0.7	13	314
Czechia	0.9	0.9	0.8	0.9	0.8	0.9	0.9	1.0	1.1	1.0	1.0	1.0	0.9	0.1	20	748
Denmark	1.6	1.6	1.2	1.1	1.2	1.0	1.2	1.2	1.4	1.1	1.2	1.2	1.3	0.1	18	1 896
Germany	1.2	1.1	1.0	1.0	1.1	1.2	1.3	1.4	1.8	1.8	1.7	1.8	1.9	0.9	11	26 225
Estonia	0.6	0.3	0.0	0.1	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	25	21
Ireland	5.9	3.9	2.4	2.1	2.9	3.1	2.8	3.3	2.6	2.2	2.3	2.8	2.7	0.3	7	2 142
Greece	4.2	4.8	4.4	2.8	2.4	2.8	2.4	2.0	2.3	2.0	2.0	1.7	2.3	-2.1	9	1 666
Spain	6.2	4.8	3.9	3.5	3.0	3.8	4.0	4.2	4.5	4.4	4.3	4.2	4.1	0.2	4	17 711
France	2.9	2.6	2.3	2.6	2.9	2.8	2.7	2.9	3.1	3.1	3.5	3.1	3.3	1.0	6	36 505
Croatia	1.5	1.5	1.4	1.3	1.3	1.2	1.3	1.2	1.3	1.2	1.1	1.3	1.2	-0.2	19	254
Italy	2.9	2.7	3.6	2.9	3.4	2.3	2.8	2.6	2.3	2.4	2.4	2.4	2.3	-1.3	8	17 425
Cyprus	1.3	1.1	0.9	0.9	0.7	0.7	0.6	0.5	2.0	2.2	2.4	1.9	1.7	0.8	14	134
Latvia	1.8	1.2	1.0	1.1	1.2	1.4	1.2	1.3	1.2	0.9	0.9	0.8	0.8	-0.2	22	76
Lithuania	0.8	0.8	1.1	1.2	1.1	1.2	0.6	0.6	0.6	0.3	0.2	0.1	0.1	-1.0	26	20
Luxembourg	4.1	3.1	2.8	2.7	2.9	3.1	3.1	3.3	4.1	5.4	5.6	6.2	5.9	3.1	1	1 477
Hungary	1.3	1.4	1.3	2.2	2.1	2.1	1.8	1.9	1.9	1.5	1.6	1.5	1.5	0.2	16	803
Malta	4.8	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	4.2	3.8	0.6	5	159
Netherlands	3.1	2.7	2.1	2.0	1.5	1.3	1.4	1.8	1.7	2.0	2.1	2.1	2.0	-0.1	10	6 291
Austria	1.1	1.0	1.0	1.1	1.5	1.6	1.4	1.3	1.5	1.6	1.4	1.4	1.4	0.4	17	2 332
Poland	1.0	0.9	0.7	0.9	0.9	0.8	1.0	1.0	1.4	1.8	1.7	1.6	1.7	1.0	15	3 104
Portugal	4.6	4.2	4.1	3.7	3.6	3.5	3.2	3.3	3.6	3.8	4.0	4.1	4.1	0.0	3	3 045
Romania	1.1	0.9	0.6	0.6	0.5	0.8	0.9	0.9	0.9	0.9	0.5	0.4	0.4	-0.2	23	253
Slovenia	0.5	0.4	0.3	0.3	0.3	0.3	0.4	0.5	0.3	0.3	0.3	0.3	0.4	0.1	24	64
Slovakia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Finland	1.5	1.4	1.3	1.2	1.1	1.3	1.5	1.5	1.5	1.5	1.8	1.6	1.8	0.5	12	1 874
Sweden	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.8	0.9	1.1	1.0	1.1	0.9	0.3	21	1 854
Iceland	2.3	1.5	1.1	1.2	1.0	1.2	1.2	1.0	1.1	31.2	1.2	1.2	1.2	0.1		94
Norway	1.9	1.7	2.0	1.9	1.8	1.8	2.0	1.9	1.8	1.9	2.0	1.8	1.9	-0.1		2 708
United Kingdom	3.5	6.3	2.3	2.2	2.4	2.4	3.1	3.4	3.4	3.6	3.6	3.4	3.2	0.9		26 943

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

Table 79: Implicit Tax rate on consumption, %

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019
EU-27	170	165	158	164	166	166	167	169	171	172	172	173	174	1.6	
EU-28	164	159	154	160	164	163	164	165	167	168	169	169	170	1.6	
EA-19	164	159	154	158	161	161	162	164	165	167	167	168	169	1.5	
Belgium	184	177	172	176	174	174	174	174	173	178	177	178	177	0.5	18
Bulgaria	194	213	188	182	180	184	199	189	201	207	202	199	207	1.9	9
Czechia	175	170	171	174	188	195	199	191	202	203	205	200	201	3.0	10
Denmark	283	263	252	253	253	252	249	246	246	250	248	247	240	-1.2	2
Germany	169	169	167	164	167	163	161	161	161	159	158	158	158	-0.9	25
Estonia	209	183	219	209	214	216	207	216	222	230	228	227	238	1.9	3
Ireland	218	196	183	181	178	181	189	198	200	200	201	194	197	1.4	12
Greece	147	140	130	151	156	156	161	164	164	179	177	179	177	4.7	19
Spain	133	113	93	118	114	116	130	133	139	138	138	139	138	4.5	27
France	168	164	160	162	167	168	169	172	175	176	180	182	183	2.3	15
Croatia	210	210	204	210	199	208	211	211	219	221	224	228	229	2.5	4
Italy	153	147	144	151	153	157	154	159	158	161	160	160	162	1.8	24
Cyprus	186	184	171	167	157	158	152	166	164	167	167	174	170	-0.1	21
Latvia	169	157	153	158	162	168	170	176	183	190	190	201	196	4.3	13
Lithuania	161	158	147	156	158	153	154	157	162	163	166	167	170	2.3	20
Luxembourg	236	233	231	235	239	243	245	252	208	211	214	216	217	-1.4	5
Hungary	214	209	217	216	216	232	248	256	263	254	250	260	258	4.1	1
Malta	170	171	169	164	166	162	163	174	174	177	184	188	179	1.0	17
Netherlands	182	184	178	178	176	173	176	178	181	188	189	190	197	1.9	11
Austria	182	182	181	180	180	181	179	179	181	181	182	181	181	0.0	16
Poland	186	183	164	174	177	166	164	167	169	175	182	187	186	2.2	14
Portugal	165	157	141	150	156	156	154	157	161	163	165	167	167	2.6	23
Romania	154	151	140	161	180	181	180	177	187	158	145	148	148	0.8	26
Slovenia	208	208	198	199	196	198	209	214	216	214	213	212	207	0.9	8
Slovakia	166	153	141	144	161	148	157	163	168	163	168	167	169	2.8	22
Finland	214	207	201	199	210	210	213	211	209	214	213	216	214	1.3	7
Sweden	219	221	217	220	214	210	208	208	212	217	218	218	216	-0.1	6
Iceland	219	193	173	178	178	179	175	174	173	175	184	178	169	-0.4	
Norway	254	239	231	234	236	236	236	234	230	230	231	232	221	-1.0	
United Kingdom	138	134	127	140	151	150	148	148	150	150	151	151	152	2.5	

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

Table 80: Implicit Tax rate on labour, %

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Ranking 2019
EU-27	37.7	37.5	37.0	36.9	37.3	37.9	38.2	38.1	38.1	38.0	38.1	38.2	38.1	1.1	
EU-28	35.5	35.7	35.3	35.2	35.7	35.9	36.1	36.0	35.7	35.9	36.2	36.3	36.2	0.9	
EA-19	37.8	37.7	37.2	37.2	37.6	38.2	38.5	38.6	38.4	38.3	38.4	38.5	38.5	1.3	
Belgium	42.5	42.6	42.3	42.9	43.2	43.0	43.2	43.1	43.3	41.7	41.6	41.2	40.4	-1.9	3
Bulgaria	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	23.8	24.4	24.7	25.4	-0.3	26
Czechia	41.3	39.8	37.5	38.3	38.8	38.5	38.8	39.1	38.8	39.5	39.5	40.0	40.3	2.8	4
Denmark	35.6	35.6	33.8	33.6	33.6	34.1	33.6	33.1	34.0	34.5	34.7	34.4	34.6	0.8	14
Germany	37.3	37.7	37.1	36.2	36.4	36.6	36.9	36.9	36.9	37.3	37.7	37.9	38.1	1.0	10
Estonia	33.9	33.5	34.7	36.3	35.1	34.7	34.5	34.2	33.6	34.9	33.5	33.4	32.9	-1.8	17
Ireland	26.1	25.6	27.9	28.9	32.5	33.2	32.9	33.9	33.4	33.1	32.6	33.0	33.5	5.6	16
Greece	38.2	37.5	34.4	35.9	35.3	39.8	38.6	37.0	37.6	38.0	40.4	40.4	40.3	5.9	5
Spain	33.1	31.6	30.5	31.1	31.9	32.6	32.7	33.3	32.6	33.0	33.6	34.2	35.2	4.7	13
France	38.8	38.9	38.6	38.4	39.3	40.1	40.8	41.1	41.1	41.0	41.0	41.0	39.9	1.3	6
Croatia	31.2	31.2	31.4	31.6	30.9	30.8	31.3	32.1	31.0	30.3	29.6	29.6	29.5	-1.9	25
Italy	45.1	45.1	45.0	45.2	44.8	45.4	45.5	44.8	44.3	43.2	43.3	43.4	43.8	-1.2	1
Cyprus	21.9	22.2	22.7	23.2	23.1	23.2	22.7	24.6	25.4	25.4	25.7	26.1	30.6	7.9	21
Latvia	30.1	28.4	30.4	33.0	34.3	34.2	32.6	31.5	30.0	29.5	30.0	29.6	29.7	-0.7	23
Lithuania	33.0	32.2	31.0	30.5	30.7	30.8	31.0	31.2	31.2	31.2	30.8	31.4	30.0	-1.0	22
Luxembourg	28.7	29.3	29.2	29.8	30.4	31.0	31.7	31.0	31.5	31.4	31.1	31.5	31.6	2.4	19
Hungary	40.8	42.3	40.3	38.6	38.3	40.2	40.1	40.6	41.4	41.4	39.6	38.9	39.4	-0.9	7
Malta	20.9	21.0	21.5	21.2	21.9	21.9	22.3	22.3	21.4	21.6	22.3	23.5	24.6	3.1	27
Netherlands	31.4	31.9	31.4	31.8	32.1	32.2	32.2	32.0	32.6	32.7	32.3	32.6	32.5	1.1	18
Austria	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.7	43.0	41.4	41.3	41.5	41.5	0.2	2
Poland	31.1	29.6	29.3	29.1	30.3	31.5	32.5	32.4	33.1	33.0	33.5	33.6	33.7	4.4	15
Portugal	24.6	24.7	24.8	24.5	26.1	25.8	28.8	29.5	29.8	29.5	29.2	29.3	29.6	4.8	24
Romania	34.0	30.2	32.1	30.1	33.2	33.4	33.9	32.3	31.4	27.9	28.5	31.6	31.2	-0.9	20
Slovenia	35.9	35.8	35.1	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	35.9	35.6	0.5	12
Slovakia	32.4	34.2	32.9	33.6	32.9	33.6	36.0	36.0	36.6	36.8	37.1	37.1	37.3	4.4	11
Finland	40.1	40.6	39.8	38.5	39.1	39.7	39.9	40.5	40.4	40.9	39.8	38.9	38.8	-1.0	9
Sweden	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	-0.2	8
Iceland	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Norway	35.9	35.5	35.6	36.1	36.2	36.2	36.2	36.2	35.9	35.9	36.0	35.9	35.8	0.2	
United Kingdom	25.9	26.3	25.3	26.2	26.4	25.7	25.1	24.9	24.9	25.4	25.8	25.7	25.7	0.4	

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

Table 81: Total payable tax credits as % of GDP

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Revenue 2019 (million EUR)
EU-27	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.2	53 079
EU-28	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.2	60 584
EA-19	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.4	0.4	0.4	0.4	0.5	0.4	0.1	51 168
Belgium	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	-0.1	1 036
Bulgaria	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Czechia	0.3	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.1	1 495
Denmark	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	416
Germany	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Ireland	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	0.1	0.1	-0.5	413
Greece	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Spain	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.0	2 556
France	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	1.5	1.5	0.5	35 830
Croatia	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Italy (*)	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6	0.6	10 379
Cyprus	;	;	;	;	;	;	;	;	;	;	;	;	1.3	;	285
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Lithuania	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Luxembourg	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Hungary	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Malta	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Netherlands	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Austria	0.2	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	330
Poland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Portugal	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Romania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovenia	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Slovakia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.0	338
Finland	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Sweden	;	;	;	;	;	;	;	;	;	;	;	;	;	;	;
Iceland	;	;	;	;	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	;	26
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	426
United Kingdom	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.2	7 505

(*) Note: The 2019 Payable Tax Credit data for Italy are provisional and have to be adjusted. Particularly the transfer component is underestimated (and the Tax Expenditure component overestimated) in the extent of about 1 billion euros

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

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Difference 2009-2019 (pp)	Revenue 2019 (million EUR)
EU-27	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Belgium	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-0.2	219
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	309
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	21
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.0	1 447
France	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	0.5	0.6	0.7	1.0	:	24 452
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy (*)	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.2	0.0	0.0	504
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	0.0	:	0
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	-0.1	100
Poland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	22
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	338
															0

(*) Note: The 2019 Payable Tax Credit data for Italy are provisional and have to be adjusted. Particularly the transfer component is underestimated (and the Tax Expenditure component overestimated) in the extent of about 1 billion euros

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

Table 83: Effective average tax rates, large corporations in non-financial sector (computed at corporate level, for average asset composition and funding sources), %

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020
EU-27	21.9	21.1	21.3	20.8	20.6	20.7	21.0	21.1	21.0	20.9	19.8	19.8	19.4	19.2	-1.5	
EU-28	22.1	21.3	21.6	21.0	20.8	20.8	21.1	21.1	21.0	20.9	19.8	19.8	19.5	19.3	-1.8	
EA-19	23.4	22.5	22.9	22.2	21.9	22.1	22.8	22.8	22.7	22.6	21.6	21.6	21.2	20.9	-1.3	
Belgium	25.4	24.9	24.7	25.3	25.9	26.3	26.5	26.7	27.8	28.3	29.3	24.9	25.0	23.2	-2.1	6
Bulgaria	8.8	8.9	8.8	8.8	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	0.2	27
Czechia	21.0	18.4	17.5	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	0.0	17
Denmark	22.5	22.6	22.6	22.6	22.6	22.0	22.0	22.2	21.3	20.0	20.1	19.8	19.8	19.8	-2.8	12
Germany	35.5	28.2	28.0	28.0	28.2	28.2	28.2	28.2	28.2	28.2	28.8	28.9	28.9	28.9	0.9	3
Estonia	17.3	16.5	16.5	16.5	16.5	16.5	16.5	16.5	15.7	15.7	15.7	15.7	13.9	12.1	-4.4	25
Ireland	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.1	14.1	14.1	14.1	14.1	14.1	-0.3	22
Greece	21.7	21.8	30.5	21.0	17.5	17.5	24.1	24.5	27.5	27.6	27.6	27.6	22.9	22.9	1.9	8
Spain	34.5	32.8	32.8	32.8	31.9	32.4	32.9	32.6	31.5	29.0	29.0	29.0	29.0	29.0	-3.8	2
France	34.6	34.6	34.7	32.8	32.8	34.2	34.7	38.3	38.3	38.4	33.4	33.4	33.5	31.5	-1.3	1
Croatia	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	14.8	14.8	14.8	14.8	-1.7	20
Italy	31.8	27.3	27.5	27.5	24.9	25.1	25.1	24.2	23.8	23.6	23.7	23.8	23.8	23.8	-3.7	5
Cyprus	10.6	10.6	10.6	11.6	11.6	11.9	15.2	15.2	12.7	13.1	12.5	13.0	13.4	13.3	1.7	23
Latvia	14.3	13.8	13.8	11.8	12.2	12.4	12.1	14.3	14.3	14.3	14.3	16.7	16.7	16.7	4.9	17
Lithuania	15.2	12.7	16.8	12.7	12.7	12.7	13.6	13.6	13.6	13.6	13.6	13.6	12.7	12.7	0.0	24
Luxembourg	25.9	25.9	25.0	25.0	24.9	24.9	25.5	25.5	25.5	25.5	23.7	22.8	21.8	21.8	-3.2	10
Hungary	19.5	19.5	19.5	19.1	19.3	19.3	19.3	19.3	19.3	19.3	11.1	11.1	11.1	11.1	-8.0	26
Malta	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	24.3	24.4	25.3	25.1	-7.1	4
Netherlands	23.1	23.1	22.2	22.2	21.8	22.6	21.6	22.6	22.5	22.5	22.5	22.5	22.5	22.5	0.3	9
Austria	23.0	23.0	22.7	22.7	23.0	23.0	23.0	23.0	23.0	23.1	23.1	23.1	23.1	23.1	0.4	7
Poland	17.4	17.4	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	16.0	16.0	-1.5	19
Portugal	23.7	23.7	23.7	26.2	26.2	28.4	28.4	28.4	26.6	26.6	20.0	21.4	21.4	21.4	-4.8	11
Romania	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.7	14.7	14.7	14.7	14.7	-0.1	21
Slovenia	20.9	20.0	19.1	18.2	18.2	16.4	15.5	15.5	15.5	15.5	17.3	17.3	17.3	17.3	-0.9	16
Slovakia	16.8	16.8	16.8	16.8	16.8	16.8	20.3	19.4	19.6	19.6	18.7	18.7	18.7	18.7	1.9	15
Finland	24.5	24.5	23.6	23.9	24.7	23.3	22.6	18.6	18.9	19.1	19.5	19.6	19.6	19.6	-4.3	13
Sweden	24.6	24.6	23.2	23.2	23.2	23.2	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	-3.8	14
United Kingdom	29.3	28.0	28.3	28.4	26.9	25.2	24.3	22.4	21.5	21.5	20.5	20.6	20.2	20.1	-8.3	

Source and methodology: The values presented are the Effective Average Tax Rates, for large corporations in non-financial sector, computed at corporate level, for average asset composition and funding sources, using the Devereux/Griffith methodology.

They are taken from Section C of ZEW (2020), Effective tax levels in the European Union using the Devereux/Griffith methodology - 2020 Report - project for EU Commission DG TAXUD.

Note: EU-27, EU-28 and EA-19 figures are simple averages.

4

Annex B: Methodological and explanatory notes

The 'Taxation trends' report assesses the tax system from a number of angles. The examination of the tax structures by tax type and by level of government illustrates the relative importance of the different tax instruments used in raising revenues and the distribution of autonomous financial resources among the constituent elements of the state apparatus, respectively. The breakdown into taxes on consumption, labour and capital allows an assessment of the manner in which the tax burden is distributed among the different factors. In addition, environmental taxes and property taxes are specifically examined, as they are subject to increased attention/scrutiny/special focus. The implicit tax rates in turn measure the actual or effective average tax burden levied on different types of economic income or activities.

This methodological note explains the methods of, and the reasoning behind, the calculation of the various ratios presented in the report; approaching them in the order in which they appear in each country table in Part 2 and in the tables in the Annex A of the report. Given that Sections A and B ('Tax structure by tax type' and 'Tax structure by level of government') follow European System of National and Regional Accounts (ESA 2010) classifications ⁽¹⁾, a simple description of the aggregates and the data sources is provided. Sections C to E ('Tax structure by economic function', 'Environmental taxes' and 'Property taxes') and Section F ('Implicit tax rates') present statistics developed by the European Commission Directorate-General (DG) for Taxation and Customs Union specifically for this publication, so the reasoning will be delved into in greater detail, with attention given to both their theoretical and their practical limitations. This note concludes with an in-depth discussion of the approaches used in calculating the split of personal income tax according to its sources, a process critical to the creation of meaningful statistics for Sections C and F.

Data sources

The primary cut-off date for most of the data in this report was December 2020. This concerns the national accounts data and the more disaggregated tax data submitted to Eurostat (the national tax list or NTL) that were used for the classification of revenue according to economic functions and to determine the level of environmental and property taxes. The data for the denominator of the ITRs on capital and corporate income in Part 1 were downloaded on February 2021. In a very few cases, estimates at the detailed level have

been used if statistics were not available; in those cases, the estimates were either supplied by Member State administrations or computed using proxies.

Although all Member State authorities have provided disaggregated data on their tax revenue (the NTL), their level of detail varies. Information on the level of disaggregation used for the computation of the indicators for each Member State can be found on the [web pages](#) of DG Taxation and Customs Union and on Eurostat's 'Statistics Explained' page. While the former presents data as it was used in the calculations of the report, the latter is continuously updated along with updated national accounts transmissions.

Data coverage

This publication presents time series of tax revenue (including taxes levied on behalf of the institutions of the European Union) and tax rates for the EU Member States, Iceland, Norway and the United Kingdom ⁽²⁾. The seven EU outermost regions — Martinique, Guadeloupe, French Guiana and Réunion, Saint-Barthélemy, Saint-Martin, Madeira, the Azores and the Canary Islands — are covered in the tables presenting tax revenue data as part of their countries. However, they are not covered in the tables presenting tax rates.

Data coverage and reliability have generally improved over time. The coverage of the implicit tax rate on capital is patchy, however, as the computation is quite demanding in terms of the required level of detail in national accounts data. For this and other reasons, the comprehensive calculation of the ITR on capital has been temporarily suspended, but work is in progress to update the indicator in the near future. Nevertheless, an indicative analysis of the ITR on capital and the ITR on corporate income can be found in Part 1, along with some notes regarding the limitations of the indicators.

Ranking

In all the tables of Annex A, a ranking is given whereby the Member State with the highest ratio is listed with number 1, the second with number 2 and so on. The ranking refers to the order of the Member States for each specific ratio and only includes those Member States for which 2019 data are available in the respective table. The rankings are also shown in the country tables in Part 2 of the report. No ranking is given if more than 10 % of the data points are missing or not available.

⁽¹⁾ European Commission (2013b).

⁽²⁾ As the United Kingdom withdrew from the EU from 1 February 2020, this report largely refers to the EU 27 (i.e. excluding the United Kingdom). Nevertheless, the data presented in this edition of the Taxation Trends in the European Union report also cover the United Kingdom for periods when it was still an EU Member State, by reference to the EU 28 (i.e. including the United Kingdom).

Averages

This report computes weighted averages for three groups of countries: the EU as a whole (EU-27, EU-28) and the euro area (EA-19). The average computed for the taxes received by the State Government refers to the *Länder* in Austria and Germany, the *gewesten en gemeenschappen/régions et communautés* in Belgium and *comunidades autónomas* in Spain. The EU aggregates for state government and social security funds are calculated over all Member States.

Ratios to GDP

Throughout the report many revenue indicators are presented as a percentage of GDP (gross domestic product). The GDP data used for the report was extracted from Eurostat in November 2020 to be in line with the NTL data used in this report.

Totals, shares and ‘amounts assessed but unlikely to be collected’

Starting in the 2021 edition of the Taxation Trends Report, revenues have been adjusted in Section A of the country chapters for countries reporting the item ‘Capital transfers (representing taxes assessed but unlikely to be collected)’ (ESA code D.995). In Section C (indicators by economic function code) the adjustment was already taking place at the level of the NTL. These adjustments are also reflected in the equivalent indicators in Annex A. Table 27 of Annex A lists the countries for which the component D.995 is provided (and the magnitude of this item as a share of GDP).

According to ESA, taxes and social contributions should be recorded on an accrual basis. Two methods can be used.

(a) **‘Time-adjusted’ cash.** The cash is attributed to when the activity that generated the tax liability took place or when the amount of taxes was determined in the case of some income taxes. This adjustment may be based on the average time difference between the activity and cash receipt.

(b) **A method based on declarations and assessments.** In this case an adjustment needs to be made for amounts assessed or declared but unlikely to be collected. These amounts have to be eliminated from government revenue, either by using a tax-

specific coefficient based on past experience and future expectations or by recording a capital transfer for the same adjustment (ESA 2010 code D.995) to the relevant sectors.

For the countries that (partially) use the assessment method of accrual recording (see above), a capital transfer can be recorded from general government to other sectors of the economy. This represents taxes and social contributions assessed but unlikely to be collected (D.995), which have to be deducted from tax revenue in order to produce data consistent with those of countries that use the time-adjusted cash method or that combine a method based on assessments and declarations with coefficients. This was already the case for the main indicator on Tax burden but not for the breakdown indicators (Indirect, Direct and Social contributions). The values of the subcomponents of D.995 have been subtracted from the revenue of the equivalent indicators. When data didn’t have enough granularity, a proportional reduction in relation to the revenues has been implemented. Except in the case of Belgium where it was possible to map the components to the specific indicators. **This change in the methodology improves the accuracy of the indicators and the cross-country comparability.**

Sums by economic function do not add up for Belgium and Portugal due to the non-inclusion of taxes — other than own resources — paid to EU institutions.

Payable tax credits

A further issue concerning the measurement of tax revenues relates to the treatment of ‘payable’ tax credits. ‘Payable tax credits’ are credited against a tax liability, and only need to be paid out to beneficiaries if they exceed the tax liability. A payable tax credit can be conceptually split into two components: one component (the ‘tax expenditure component’) is used to decrease the tax liability; the other (the ‘transfer component’) is the remainder left over if the total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment.

A dedicated section on this subject can be found in Part 1 and in Section G of this methodological annex. The effects on tax indicators of the two methods of treating payable tax credits — the ‘gross’ approach and the ‘split’ approach — are estimated in Part 1. The data used in this section come predominantly from Eurostat, but in some cases OECD/national finance ministry data may be cited. Payable tax credit data can also be found in section G of the country tables (see Part 2 of the report).

Section A: Tax structure by tax type

Definitions

'Total taxes (including compulsory actual social contributions)' are defined in this report as taxes on production and imports (D.2), current taxes on income and wealth (D.5), capital taxes (D.91) and compulsory actual social contributions (D.611c + D.613c), minus 'Capital transfers (representing taxes assessed but unlikely to be collected)' (D.995). Indirect taxes, direct taxes and social contributions add up to the total of taxes and compulsory actual social contributions received by the general government and the institutions of the European Union (S13_S212).

'Taxes (excluding social contributions)' are defined as 'total taxes (including compulsory actual social contributions)' minus actual compulsory social contributions.

'Indirect taxes' are defined in this report as taxes linked to production and imports (code D.2 in the ESA 2010 system), i.e. as compulsory levies on producer units in respect of the production or importation of goods and services or the use of factors of production. They include VAT, import duties, excise duties and other specific taxes on services (transport, insurance etc.) and on financial and capital transactions. They also include taxes on production (D.29) defined as 'taxes that enterprises incur as a result of engaging in production', such as professional licences, taxes on land and building and payroll taxes.

Indirect taxes are defined as the sum of the following ESA 2010 tax categories.

- VAT: value added-type taxes (D.211).
- Taxes and duties on imports excluding VAT (D.212).
- Taxes on products, except VAT and import duties (D.214).
- Other taxes on production (D.29).

'Direct taxes' are defined as current taxes on income and wealth (D.5) plus capital taxes including taxes such as inheritance or gift taxes (D.91). Income tax (D.51) is a subcategory that includes personal income tax (PIT) and corporate income tax (CIT), along with capital gains taxes.

Direct taxes are defined as the sum of the following ESA categories.

- Personal income tax: taxes on individual or households income including holding gains (D.51a + D.51c1).

- CIT: taxes on the income or profits of corporations including holding gains (D.51b + D.51c2).
- Other income and capital taxes: other taxes on income corresponding to other taxes on holding gains (D.51c3), taxes on winnings from lottery or gambling (D.51dD) and other taxes on income n.e.c. (D.51e), taxes on capital defined as other current taxes (D.59) and capital taxes (D.91).

'Actual compulsory social contributions' are paid by employers and employees on the basis of a work contract, or by self- and non-employed persons. They can be split into three subcategories.

- Compulsory employers' actual social contributions (D.611c).
- Compulsory employees' social contributions (D.613ce).
- Compulsory social contributions by self- and non-employed persons (D.613cs and D.613cn).

Different indicators of tax burden

Some indicators of tax burden take into account all actual social contributions (e.g. ESA 2010 code D.611), which include both compulsory and voluntary contributions. Voluntary contributions vary in their purpose (e.g. the purchase of 'extra years' for pensions and the wish to complete a gap in the social contributions due to years worked abroad) and may vary in the degree to which they are voluntary in a real economic sense. These voluntary contributions are excluded in the definition of tax burden used in this report. In addition, employers' 'imputed social contributions' (D.612), which relate to payments made directly by the employer to their employees or former employees, are excluded from the indicators in this report. Two other items — households' social contribution supplements (D.614) and social insurance scheme service charges (D.61sc) — are also excluded. Households' social contribution supplements (D.614) and social insurance scheme service charges (D.61sc) represent respectively the property income attributable to social insurance policyholders, which is reinvested in the scheme, and the output (administrative cost) of operating the social insurance scheme. In both cases, there are counterpart entries in the national accounts. These items are only non-zero when there are social insurance schemes (funded schemes) classified in general government. A noticeable but small impact of these items is only present for Sweden in current data.

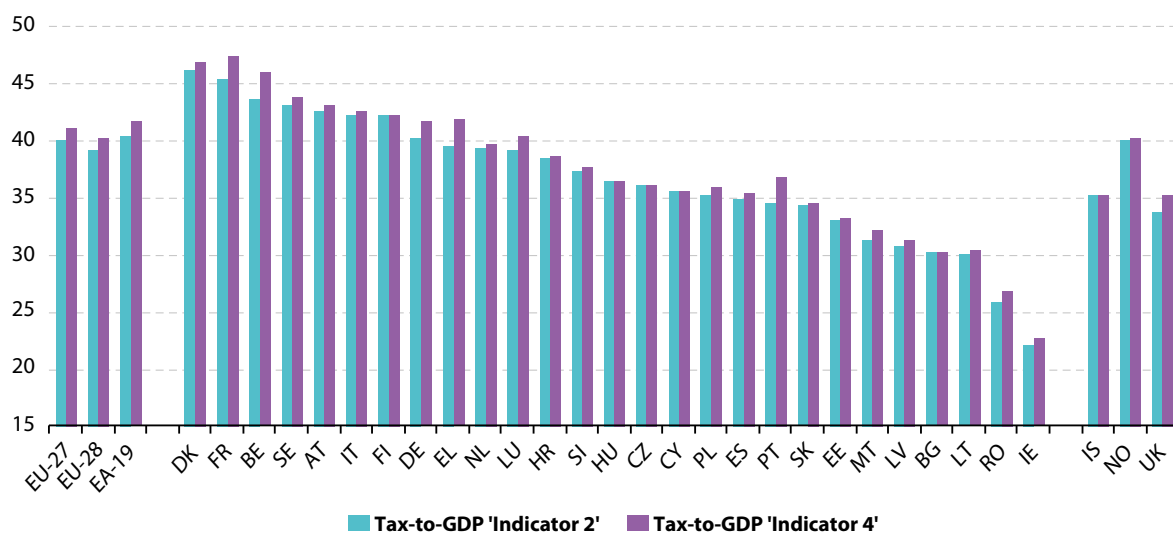
The definition employed in this report thus corresponds to indicator 2 of the four indicators of general government and European Union levies issued by Eurostat (see Box A.1).

In practice, imputed social contributions relate to governments, which do not pay actual contributions for their employees but nevertheless guarantee them a pension upon retirement; imputed social contributions represent the contributions the government should pay to a pension fund in order to provide a pension of an equivalent amount to its employees. Imputed social contributions are not therefore based on actual transactions. Including imputed social contributions in the definition of compulsory levies would allow greater

comparability over time and across countries, given that some governments make actual contributions for their employees while others simply pay social benefits to their employees as their entitlement arises. Ultimately, it is found that, while including imputed social contributions (along with households' social contribution supplements and social insurance scheme service charges) in the definition of total taxes would result in a non-negligible level shift, yielding an increase in the tax ratio for the EU-27 average of around 0.9 percentage points (see Graph A.1), the development of the ratios over time remain relatively stable. The inclusion of imputed social contributions does however result in a different ranking of Member States by the size of their tax burden.

Graph A.1: Sensitivity analysis: role of imputed social contributions and voluntary actual social contributions 2019

(% of GDP)



Source: Eurostat (online data code: gov_10a_taxag)

Box A.1: Indicators of general government and European Union levies

In 2001, the Eurostat National Accounts Working Group defined four taxation indicators for general government and European Union levies, progressing from a narrower to a broader definition:

- Taxes on production and imports (D.2)
- + Current taxes on income, wealth, etc (D.5)
- + Capital taxes (D.91)
- [- Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995)]
- + Compulsory actual social contributions (D.611c+D613c) payable to the social security funds sub-sector (S.1314)
- = **INDICATOR 1** (Total taxes and compulsory social security contributions)
- + Compulsory actual social contributions (D.611c+D613c) payable to the central government (S.1311), state government (S.1312), and local government (S.1313) sub-sectors as employers
- = **INDICATOR 2** (Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer)
- + Imputed social contributions (D.612) payable to general government as an employer
- + Households' social contribution supplements (D.614)
- Social insurance scheme service charges (D.61sc)
- = **INDICATOR 3** (Total taxes and compulsory social contributions payable to general government, including those for government as an employer)
- + Voluntary actual social contributions payable to the general government sector (S.13) (D.611v+D.613v)
- = **INDICATOR 4** (Total taxes and social contributions payable to general government, including voluntary contributions)

Source: Eurostat.

For the purposes of this report, voluntary actual social contributions are assumed to be zero, whenever they cannot be distinguished from compulsory contributions.

It should also be noted that in some countries non-tax compulsory payments may be made to private funds or schemes outside general government, and that these are not included in the indicators of tax burden. However, it should be noted that compulsory, unrequited (something-for-nothing) payments can only be received by general government (or EU institutions in

some cases), necessitating a rerouting through general government in certain cases, which fulfils the national accounts purpose of bringing out the economic substance of economic transactions.

As mentioned above (in epigraph: "Totals, shares and 'amounts assessed but unlikely to be collected'"), indicators in this section have been adjusted. In the countries reporting data on the item 'Capital transfers (representing taxes assessed but unlikely to be collected)' (ESA code D.995).

Section B: Tax structure by level of government

Definitions

'Total taxes received by the general government and the institutions of the EU' (institutional sector S.13_S.212 in ESA 2010) are broken down as taxes received by:

- central government (S.1311);
- state (region) government for federal states (S.1312), only applicable for Belgium, Germany, Spain and Austria;
- local government (S.1313);
- social security funds (S.1314), not applicable for Ireland, Malta, the United Kingdom and Norway (please see below);
- EU institutions (S.212).

The amount of first and second own resources recorded in the accounts of the EU institutions for a particular country is influenced by its geographic location and its infrastructure (e.g. large ports). This affects the overall tax burden, the level of indirect taxation and the level of taxes on consumption. In addition, Belgium and Portugal report some revenues for PIT and social contributions for the EU institutions (excluded from taxes by economic function).

It should be understood that data on tax revenues collected should be used with some caution in the context of analysing the issue of government centralisation or decentralisation. In particular, the breakdown by level of government may be different depending on whether one looks at tax-receipts data or government expenditure data.

The organisation of the tax system may also have an effect on this breakdown: for example in Estonia the institutional structure dealing with pension contributions is part of central government, which partly explains the comparatively low share of the social security funds subsector.

A further issue that should be noted, which affects the classification of revenues to the EU institutions (S.212), concerns banking levies collected by Member States

and transferred to the Single Resolution Fund (SRF). It was decided by the Committee of Monetary Financial and Balance of Payments Statistics that this was an EU tax and that the 2015 contributions raised by the national resolution authority/national resolution fund to be transferred to the SRF in 2016 should be recorded as an EU tax in 2015, leading to deductions as tax refunds from the EU taxes to be paid in the period from 2016 to 2023. If a Member State had used all or part of the contributions for national resolution measures in 2015, the 2015 contributions were still to be considered as an EU tax for the full amount and the resolution measures are deemed to be carried out on behalf of the EU. However, not all Member States have implemented this provision yet in their reported statistics, and there are therefore differences between countries in the level of government classification of the related revenues.

Country-specific information

In **Hungary**, since 2008, total personal income tax (D.51a+D.51c1) for the local government (S.1313) is accounted for by the general government (S.1311) and thereafter transferred under D.7 to S.1313. This method of recording results in a lower estimate of local government tax revenue since 2008 compared with those for the period up to 2007.

For **Belgium**, two alternative allocations of tax revenue by subsector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA 2010 rules to Eurostat. For the purpose of compiling the EU and euro area aggregates, the national accounts definition is used. For Belgium use is made of additional data (NBB.Stat: current transfer of fiscal receipts — withheld to fund other subsectors (see <https://stat.nbb.be/>) in order to provide 'ultimately received taxes' by subsectors of general government.

In **Estonia**, the figure for local government includes only land tax and other local taxes. However, local governments receive 70 % of personal income tax receipts (in addition to the 1.1 % share of revenues) as a transfer from central government. Personal income tax is classified under central government as local governments do not set the rate.

Section C: Tax structure by type of tax base

Data sources

The calculation of ratios in Section C of the country tables in Part 2 is done on the basis of specific assumptions and more detailed revenue data than the one published by Eurostat. Eurostat supplements its database with the National Tax Lists (NTLs) supplied by Member States to Eurostat. The allocation of taxes to a tax-base category (consumption, labour, capital), also called the ‘economic function code’, is applied to each tax contained in the NTL.

The detailed revenue data and the economic function code allocation for each country and each tax are available on the ‘[Economic Analysis](#)’ website of DG Taxation and Customs Union.

In addition to the supplementary data, some specific splits/allocations have been assumed.

- A split of the personal income tax into four subgroups is used.
- Compulsory social contributions of the non-employed (considered as part of labour) and the self-employed (considered as part of capital), if not provided separately as D.613cs and D.613cn, are split using estimated shares. For some countries the split is either directly available in the NTLs or provided by Member States’ authorities. Where no statistics were available, the share paid by the non-employed was assumed to be negligible.

Methodology and breakdown of taxes by type of tax base

Taxes on consumption, labour and capital add up to the total of taxes received by general government ⁽³⁾. The separation of taxes by type of tax base inevitably leads to simplifications and somewhat hybrid categories. A number of borderline cases and approximations had to be taken into account to arrive at a final classification of taxes. Tax data are not always recorded in sufficient detail to identify individual taxes and allocate them to the corresponding tax-base categories. In addition, some specific national features required special treatment. The degree of decomposition provided by national statistical offices makes it sometimes difficult to identify

subcategories. General guidelines for the allocation of the taxes are given in Boxes C.1 to C.5 below. However, exceptions are made if necessary to reflect the true nature of a tax. Borderline cases, which mainly regard the split between taxes on stocks of capital and on consumption, are discussed with Member States.

A key methodological problem when it comes to classifying tax by type of tax base is that some taxes relate to multiple sources of income. This holds most notably for the personal income tax. Therefore, a method was developed to break down personal income tax revenue, in most cases using unpublished data supplied by the national tax administrations. A breakdown of the personal income tax according to four sources of taxable income (labour, capital, self-employment income, and social transfers and pensions) is carried out by Member States’ authorities according to a country-specific methodology (the ‘PIT split’). Member States use data sets of individual taxpayers (Belgium, Denmark, Germany, France, Ireland, Luxembourg, Latvia, Malta, Netherlands, Poland, Slovenia, Finland, Sweden and United Kingdom) or income class data based on the data set of individual taxpayers (Bulgaria, Greece, Spain, Italy, Cyprus, Lithuania,) or tax receipts from withholding and income tax statistics with certain corrections (Czechia, Estonia, Hungary, Austria, Portugal, Romania) ⁽⁴⁾.

Several Member States were not able to provide full time-series coverage for all calendar years. In these cases, a trend has been assumed using simple linear interpolations or the fractions were assumed to remain constant, i.e. the 2019 split was considered equal to that of 2018. Tables F.1 to F.4 give all the details of the PIT split provided by each Member State. In some cases the number of estimates for the PIT split still falls short of the ideal, which to a limited extent affects the accuracy of the distribution of taxes by type of tax base and, therefore, of the implicit tax rates (ITRs). Additional details are given in a later section of this methodological note.

Although, as a rule, taxes are classified under one single category of tax base, in some specific cases a breakdown of revenue has also been carried out for taxes other than the PIT. For example, local business taxes often relate to one or more sources of economic income and are allocated over the different categories of tax base where possible. In those cases, examples of which are mentioned below, estimates from Member States have

⁽³⁾ Sums by main economic function may however not add up due to: (a) the non-inclusion of taxes — other than own resources — paid to EU institutions in the case of Belgium and Portugal; and (b) the non-attribution of ‘revenues assessed but unlikely to be collected’ to economic function bases for those countries using D.995.

⁽⁴⁾ The methodology utilised by Member States to arrive at the PIT split is described in more detail in a separate section of this annex (see ‘Methods used to split the revenue from personal income tax’ in Section F).

been used to distribute their revenue across the different groups of tax base.

- The revenue from the Italian regional tax on productive activities (IRAP), for example, has been distributed between the categories 'labour' and 'capital', using data communicated by the Ministry of Finance. The tax is charged on public administrations (state, regions, municipalities, etc.), corporations, partnerships, self-employment and non-commercial bodies. The tax base is the difference between items classified in the production value and items classified in the production cost, as defined in the Civil Code. For the public administrations, the tax base is equal to the total employees' compensation and, therefore, fully attributed to the 'employed labour' component. The part paid by the private bodies is divided between labour and capital by estimating the labour cost from data provided by withholding agents in the tax returns and further calculating the production value net of the estimated labour cost, thus determining the capital share of IRAP.
- The French local business tax (*taxe professionnelle*) has been fully allocated to the category 'stocks of capital', as it is mostly levied on buildings and real estate, and the French government reformed the tax by phasing out the payroll component from the tax base.
- In Italy, the earnings and the compulsory social contributions paid by self-employed persons working under the 'co.co.co' regime (coordinated and continuous collaboration, a special work regime now abolished and substituted by project collaboration) are transferred from the category 'capital (income of self-employed)' to 'labour' (partly to employers and employees).

Taxes on consumption

Taxes on consumption are defined as taxes levied on transactions between final consumers and producers and on the final consumption goods. In the ESA classification these can be identified as the following categories (see Box C.1).

- Value-added-type taxes (D.211).
- Taxes and duties on imports excluding VAT (D.212).
- Taxes on products except VAT and import duties (D.214), which include excise duties. Those taxes paid by companies on products used for production have been excluded from the category of consumption taxes, whenever the level of detail enabled their identification ^(*). Some categories have been allocated to capital, such as stamp taxes (D.214b), when they could be identified as related to the stock exchange market or real-estate investment. Taxes on financial and capital transactions (D.214c), along with some export duties and monetary compensatory amounts on exports (D.214k), have also been recorded as capital taxes.
- Other taxes on production (D.29). These are typical borderline cases since this category includes several taxes or professional licences paid by companies 'as a result of engaging in production'. Total wage bill and payroll taxes (D.29c) have been classified as a tax on labour; taxes on land, buildings and other structures (D.29a) have been classified as taxes on the stock of capital. However, taxes on international transactions (D.29d), taxes on pollution (D.29f) and the under-compensation of VAT (flat-rate system) (D.29g) have been considered as consumption taxes.
- Some taxes defined as current taxes (D.5) in ESA 2010 such as poll taxes, expenditure taxes or payments by households for licences have been attributed to consumption since they are expenditures made by households to obtain specific goods and services.

(*) A possible breakdown of car registration taxes between those paid by companies and those paid by households would only be available for some countries. Hence, to avoid different treatment in different Member States, all revenue from car registration taxes has been attributed to consumption.

Box C.1: Definition of taxes on consumption

D.211 Value added type taxes
 D.212 Taxes and duties on imports excluding VAT
 D.214 Taxes on products except VAT and import duties,
less:
 D.214b Stamp taxes
 D.214c Taxes on financial and capital transactions
 D.214k Export duties and monetary compensatory amounts on exports
 From D.29 Other taxes on production:
 D.29d Taxes on international transactions
 D.29f Taxes on pollution
 D.29g Under-compensation of VAT (flat rate system)
 From D.59 Other current taxes:
 D.59b Poll taxes
 D.59c Expenditure taxes
 D.59d Payments by households for licences

Taxes on labour

TAXES ON EMPLOYED LABOUR INCOME

Taxes on employed labour comprise all taxes, directly linked to wages and mostly withheld at source, paid by employers and employees, including actual compulsory social contributions (see Box C.2). They include compulsory actual employers' social contributions (D.611c) and payroll taxes (D.29c), compulsory social contributions paid by employees (D.613ce) and the part of personal income tax (D.51a) that is related to earned income. The personal income tax is typically levied on different sources of income: labour income, but also social benefits, including pensions, dividend and interest income and self-employment income. The notes in Section F explain how taxpayers' data have been used to allocate the personal income tax revenue across different sources of income.

Under the definition of taxes on employed labour income adopted in this report, the categories 'personal

income tax' and 'social contributions' are used in a wide sense including all other taxes that are susceptible to increase the cost of labour. Therefore, the recorded amount of 'personal income tax' in the Nordic countries not only consists of central government income tax, but also includes the state income tax, or municipality income tax, and sometimes also church tax. In France, the generalised social contribution (CSG) and the contribution for the reduction in the debt of the social security institutions (CRDS) are partially booked as income tax on labour income. In Austria, the 'contributions to chambers' and the 'promotion residential building' are also partially booked as tax on labour income. In Italy, part of the revenue from the IRAP tax, which is levied on a measure of value added by enterprises, has been allocated to labour and 'employers' social contributions' in particular (and also included in the denominator of the ITR on labour). In Belgium and Portugal, personal income taxes and social contributions paid by EU civil servants to the EU institutions were excluded from the calculations of labour taxes, although they are included in total tax revenues.

Box C.2: Definition of taxes on labour**Employed labour**

From D.51 Taxes on income:

D.51a+D.51c1 Taxes on individual or household income including holding gains (part raised on labour income)

From D.29 Other current taxes:

D.29c Total wage bill and payroll taxes

From D.611 Employers' actual social contributions:

D.611c Compulsory employers' actual social contributions

From D.613 Households' actual social contributions:

D.613ce Compulsory employees' actual social contributions

Non-employed labour

From D.51 Taxes on income:

D.51A+D.51c1 Taxes on individual or household income including holding gains (part raised on social transfers and pensions)

From D.613 Households' actual social contributions:

D.613cs+D.613cn Compulsory actual social contributions by self- and non-employed persons (part paid by social transfer recipients)

TAXES ON NON-EMPLOYED LABOUR INCOME

The category 'labour — non-employed' comprises all taxes and compulsory social contributions raised on the transfer income of non-employed persons, where these could be identified. This transfer income includes social transfers that are paid by the state (e.g. unemployment, invalidity and healthcare benefits) and benefits from old-age pension schemes (both state and occupational pension schemes). In this report, taxes on pension benefits are allocated to non-employed labour income and in certain cases to capital income. Section F gives more detail on how Member States use various estimation methods based on tax-return data in order to split tax revenue across different sources of income.

TAXES ON THE INCOME OF THE SELF-EMPLOYED

The question arose whether part of the self-employed income should be treated as a remuneration of labour and whether the related taxes should be included in taxes on labour. The best compromise between economic rationale and data availability was to consider self-employment income to be income from capital: self-employed income is genuinely an entrepreneurial income, and the self-employed take the risk of incurring losses when exercising their activity. Personal income taxes, along with social contributions of the self-

employed are, therefore, allocated to the capital income subcategory for the self-employed. This assumption includes the part of self-employment income equivalent to the remuneration of self-employment own labour. For some Member States, this assumption does not reflect the situation of some of the self-employed, whose economic status or income does not significantly differ from those of wage earners. In Italy, for example, the National Statistical Office (ISTAT) provides official estimates of the percentages of 'mixed income' that can be attributed to labour and capital.

Taxes on capital

Capital is defined broadly, including physical capital, intangibles, and financial investment and savings (see Box C.3). Capital taxes include taxes on business income in a broad sense: not only taxes on profits but also taxes and levies that could be regarded as a prerequisite for entering into production/earning profit, such as the real-estate tax, as long as owners rather than tenants are taxed, or the recurrent motor-vehicle tax paid by enterprises. In their empirical study Desai and Hines (2001) confirmed that these indirect taxes also influence the investment decisions of American multinational firms. They also include taxes on capital stocks of households or their transaction (e.g. on real estate). A distinction is drawn between taxes on capital and business income, and taxes on capital stock.

Box C.3: Definition of taxes on capital**Capital and business income taxes:**

From D.51- Taxes on income:

D.51a+D.51c1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)

D.51b+D.51c2 Taxes on the income or profits of corporations including holding gains

D.51c3 Other taxes on holding gains

D.51d Taxes on winnings from lottery and gambling

D.51e Other taxes on income n.e.c.

From D.613- Households actual social contributions:

D.613cs Compulsory actual social contributions by self-employed

Taxes on stocks (wealth):

From D.214- Taxes on products, except VAT and import taxes:

D.214b Stamp taxes

D.214c Taxes on financial and capital transactions

D.214k Export duties and monetary compensatory amounts on exports

From D.29- Other taxes on production:

D.29a Taxes on land, buildings or other structures

D.29b Taxes on the use of fixed assets

D.29e Business and professional licences

D.29h Other taxes on production n.e.c.

From D.59- Other current taxes:

D.59a Current taxes on capital

D.59f Other current taxes on capital n.e.c.

D.91 Capital taxes

‘Taxes on capital and business income’ that economic agents earn or receive from domestic resources or from abroad includes taxes on income or profits of corporations (Box C.4), taxes on income and social contributions of the self-employed, plus personal income tax raised on the capital income of households (rents, dividends and other property income) (Box C.5). In practice this is mainly the personal income tax paid on dividend and interest income and entrepreneurial

activity (part of D.51a + D.51c1) and CIT (D.51b + D.51c2), along with other taxes on holding gains (D.51c3) ⁽⁶⁾. This category is further subdivided into ‘Taxes on the income of corporations’ (using the ‘Taxes on the income or profits of corporations including holding gains’) and ‘Taxes on the income of households’, which comprises the remaining subheadings of ‘Capital and business income taxes’.

Box C.4: Definition of taxes on the income of corporations**Taxes on the income of corporations**

From D.51-Taxes on income:

D.51b+D.51c2 Taxes on the income or profits of corporations including holding gains

⁽⁶⁾ In the case of France also some taxes under D29, could be classified as taxes on the income of corporations.

Box C.5: Definition of taxes on the capital and business income of households**Taxes on capital and business income of households:**

From D.51 Taxes on income:

D.51a+D.51c1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)

D.51c3 Other taxes on holding gains

D.51d Taxes on winnings from lottery and gambling

D.51e Other taxes on income n.e.c.

From D.613 Households' actual social contributions:

D.613cs Compulsory actual social contributions by self-employed persons

'Taxes on capital stock' include the wealth tax (D.59a), capital taxes (D.91) including the inheritance tax (D.91a), the real-estate tax (D.29a) and taxes on the use of fixed assets (D.29b). Professional and business licences (D.29e) and some taxes on products (from the category D.214),

and possible other taxes and levies that could be regarded as a prerequisite for entering into production if not allocated elsewhere, would fit in this category even if the tax base is not the stock of wealth.

Section D: Environmental taxes

The definition of an environmental tax in [Environmental taxes — A statistical guide](#) (European Commission, 2013a) refers to a tax 'whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA as a tax' (?). Details on the classification of environmental taxes can also be found in that document. While the motivation for introducing the taxes — fiscal or environmental — is not decisive for the classification, its impact on costs and prices is. As the statistical guide states: 'The definition puts emphasis on the effect of a given tax in terms of its impact on the cost of activities and the prices of products that have a negative effect on the environment. The environmental effect of a tax comes primarily through the impact it has on the relative prices of products and on the level of activities, in combination with the relevant price elasticities.'

Environmental taxes comprise taxes on energy, transport, pollution and resources, but value-added-type taxes are excluded because they are levied on all products. Environmental taxes represent a subcategory of indirect taxes, in general consumption taxes, but may sometimes also represent taxes on the capital stock.

In line with the definition of the statistical guideline, in this publication environmental taxes are divided in three groups: energy taxes, transport taxes (excluding fuel) and a category combining pollution and resource taxes. For the purposes of this report, the following should be noted.

- **Energy taxes** include taxes on energy products used for both transport and stationary purposes (denoted 'E' in the NTL). The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. Note that CO₂ taxes are included under energy taxes (rather than under pollution taxes), as it is often not possible to identify them separately in tax statistics. A further disaggregation is provided for energy taxes, namely a category giving the tax revenues stemming from the transport use of fuels. Transport fuel taxes include only those taxes that are levied on the transport use of fuels/energy products (including CO₂ taxes) and hence form a subgroup of energy taxes. The derivation of these data is explained under the heading 'Estimation of revenues from transport fuel taxes' in the next subsection.
- **Transport taxes (excluding fuel)** mainly include taxes related to the ownership and use of motor vehicles (denoted 'T' in the NTL). Taxes on other transport equipment (e.g. planes) and related transport services (e.g. duties on charter or schedule flights or air passenger tax) are also included here, when they conform to the general definition of environmental taxes. The transport taxes may be 'one-off' taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. As indicated by the title, taxes on petrol, diesel and other transport fuels are not included here but are included under energy taxes.

(?) See also Regulation (EU) No 691/2011 on European environmental economic accounts, which uses the same definition.

- The last group of **pollution/resource taxes** includes two groups of taxes (denoted 'P' and 'RS' respectively in the NTL). Pollution taxes are taxes on measured or estimated emissions to air and water, management of solid waste and noise — with the exception of CO₂ taxes, which, as discussed above, are included under energy taxes. The second group — resource taxes — includes any tax linked to extraction or use of a natural resource. This means that licences paid for hunting, fishing and the like are classified as resource taxes, because these activities deplete natural resources. Note that as of the 2013 edition of this publication, taxes on the extraction of oil or gas are no longer booked as resource taxes, in line with the statistical guideline.

The taxes included as environmental taxes and their respective categories are listed in the NTL for each Member State on the [webpage](#) of DG Taxation and Customs Union and on the Eurostat [website](#).

Estimation of revenues from transport fuel taxes

Transport fuel taxes are defined as taxes on energy products used for transport purposes only. This category aims at representing the tax burden falling on transport energy products, i.e. transport fuels.

However, the NTLs alone are generally not detailed enough to enable this breakdown of tax revenues between transport and non-transport uses of fuel and energy taxes, and auxiliary sources detailing revenues by fuel type and energy uses by fuel types have to be used.

The first estimation strategy is to rely on national sources. All countries have been asked to provide data on tax revenues from mineral oils used in transport only (such as tax revenues from diesel or LPG used for transport purposes only — or just the aggregate of overall mineral oil taxes from transport use), and to indicate whether the data are recorded on an accrual or a cash basis. When necessary, use is made of existing Eurostat and DG Taxation and Customs Union databases to complement the information provided or substitute for the missing information (see Box D1).

Box D.1: Auxiliary sources to attribute fuel taxes revenues to transport and stationary uses

The following data sources are available:

- The National Tax Lists (NTL) which provide overall fuel tax revenues
- The European Commission [Excise duty rates](#) which collect information on (1) revenue and (2) rates from “taxes on consumption (excise duties and similar charges) other than VAT on energy products and electricity”. This information is supplied by the EU member states, but not necessarily following ESA2010 methodology. Revenue data are classified according to eight different product categories and two summary categories. Excise rates are given following the same classification, further broken down according to sector and uses.
 - I) Leaded petrol/Lead substitute petrol
 - II) Unleaded petrol
 - III) Diesel
 - IV) LPG and Methane
 - V) Heavy fuel oil
 - VI) Sum of I)-IV): Total revenues from all mineral oils
 - VII) Natural gas
 - VIII) Coal and Coke
 - IX) Electricity
 - X) Overall sum: Total revenues from all energy products & electricity
- Eurostat public database: The Eurostat public database provides data on environment and energy, and in particular the energy balances from supply through transformation to final energy consumption and uses of energy products, including various oil products (nrg_cb_oil). Among the final energy uses, the final energy consumption for transport covers all transport sectors (rail, air and water) for all transport use (business, private).

Revenues from transport fuel taxes are estimated using the following principles and sources. Excise duty (ED) data collected by the European Commission are used as a source of data on tax revenues from mineral oil duties. Eurostat energy balances provide transport and non-transport uses in final energy consumption. Combining consumption uses with excise rates (also available from the ED database), revenues from transport and non-transport uses can be estimated. This proportion is then applied to the relevant taxes in NTLs.

The following additional assumptions are needed for the calculations:

- Data on final energy consumption uses tonnes (or toe or TJ) as a measure of the volume of liquid components, whereas excise duties for petrol and diesel are defined as euro/litre. For diesel/gas oil the 'typical' conversion factor suggested by Eurostat of 1 185/1 000 kg is used.
- Moreover, usually more than one tax rate is in place for a product category used for transport purposes. Tax rates on transport diesel are often differentiated according to the diesel's sulphur or biodiesel content; LPG used for public transport is often taxed at reduced rates or tax exempt altogether. If multiple tax rates do not permit the application of the general formula 'tax rate × amount of transport fuel in litres', a different approach is used. Transport tax revenues are derived as the difference between total tax revenues according to the product category given by the ED data, namely (III) Diesel or (IV) LPG and methane, and the non-transport tax revenues. Calculating non-transport tax revenues by applying the general formula proved feasible as non-transport tax rates are usually less differentiated.

As the ED data do not necessarily follow the ESA 2010 methodology used in the NTL, further adjustments have to be made to derive the amount of transport fuel taxes according to the ESA 2010 methodology. First, the shares

of transport fuel taxes in mineral oil taxes and in overall energy taxes in ED data are calculated. This is achieved by the division of the estimated transport fuel taxes by (VI) Total revenues from all mineral oils and by (X) Total revenues from all energy products and electricity, respectively. The resulting shares are then applied to the respective categories in the NTL. Preferably, the ED share of transport fuel taxes to mineral oil taxes is applied to the NTL category of mineral oil tax revenues, as the concepts for mineral oil taxes as given in the NTL and in the ED data are usually closely linked. The application of this share hence gives a proxy of 'tax revenues stemming from the transport use of fuels' according to the ESA 2010 methodology, which is the one published in the report. In case of unavailability of the mineral oil taxes category in the NTL, the share of transport fuel taxes to energy taxes resulting from the ED data is applied to energy taxes in the NTL.

In some cases it was necessary to apply the split between transport fuel tax revenues and other tax revenues as provided by the Member States — mostly in cash data — to the respective category in the NTL, to give an approximation following the ESA 2010 methodology.

While the estimation principles are comparable across countries, the extent to which the different sources have been used varies a lot across countries and over time. The full estimation method described above has been used when the only information available is fuel tax revenues from the NTL. For other countries, total revenues attributed to transport fuel taxes were directly provided by the ministry of finance. Others provided the directly usable share of the fuel tax revenues that are to be attributed to transport fuel taxes. When data are provided on a cash basis, the share of total fuel taxes on a cash base is calculated and applied to ESA 2010 accrual data available in the NTLs⁽⁹⁾. In other cases a breakdown of excise revenues was also provided by type of fuel. Each fuel was then attributed to transport or stationary uses (possibly broken down with the help of energy balances)

Section E: Property taxes

The classification of taxes on property applied in this report follows, with some adjustments, the approach employed in the OECD classification of taxes (2017). That approach distinguishes six categories of property taxes: (1) recurrent taxes on immovable property; (2) recurrent taxes on net wealth; (3) estate, inheritance and gift taxes; (4) taxes on financial and capital transactions; (5) other non-recurrent taxes on property; and (6) other recurrent taxes on property.

The following table (Box E.1) comparing the System of National Accounts (SNA 2008) and the European System of Accounts (ESA 2010) was used, within the current report distinguishing only between 'Recurrent taxes on immovable properties' — category (1) in the above OECD classification — and 'Other property taxes' for all the other five categories of property taxes distinguished by the OECD.

⁽⁹⁾ Although the difference is likely to be small for excise and consumption taxes.

Box E.1: Taxes on property — classification

OECD classification	2008 SNA	2010 ESA	ESA2010 classification	Taxation Trends report Taxes on property
4000 Taxes on property				
4100 Recurrent taxes on immovable property				Recurrent taxes on immovable property
4110 Households	D.59-8.63(a)	D.59a	Current taxes on capital	
4120 Other	D.29-7.97(b)	D.29a	Taxes on land, buildings or other structures	
4200 Recurrent net wealth taxes				Other property taxes
4210 Individual	D.59-8.63b	D.59a	Current taxes on capital	
4220 Corporations	D.59-8.63b	D.59a	Current taxes on capital	
4300 Estate, inheritance and gift taxes				
4310 Estate and inheritance taxes	D.91-10.207b	D.91a	Taxes on capital transfers	
4320 Gift taxes	D.91-10.207b	D.91a	Taxes on capital transfers	
4400 Taxes on financial and capital transactions	D.59-7.95d; D.29-7.96e	D.214b, c	Stamp taxes Taxes on financial and capital transactions	
4500 Other non-recurrent taxes on property	D.91-10.207a	D.91b	Capital levies	
4600 Other recurrent taxes on property	D.59-8.63c	D.59a	Current taxes on capital	

In this publication the overall level of property taxes is thus obtained by aggregating the relevant revenue of the following ESA categories: D.214b, D.214c, D.29a, D.59a, D.91a and D.91b. The total is split between recurrent taxes (D.29a + D.59a (excluding wealth taxes)) on immovable property and other property taxes (D.214b, c + D.59a + D.91a, b). D.59a appears in the two groups of property taxes; wealth-related taxes are excluded from recurrent property taxes and included only in the second group 'Other property taxes'. Given the broad definition of the statistical categories some additional adjustments were made by national statistical offices: exclusion of recurrent taxes on motor vehicles,

roads, boats, farm contributions, stamp taxes on alcohol, tobacco (from D.214b, C) and other exclusions from D.29a and D.59a in a number of countries (Belgium, Czechia, France, Croatia, Italy, Cyprus, Latvia, Netherlands, Austria, Portugal, Romania, Slovenia, Slovakia and United Kingdom). The detailed list of taxes included in the computation of property taxes for every country is available in the NTL published [online](#).

Possible discrepancies between results published by OECD and those presented in this report could stem from different allocations of tax payments in the two classifications — OECD and NTL (ESA 2010) — and from different time points of data reporting.

Section F: Implicit tax rates, split of personal income tax revenues and average effective tax rate

In this section of the methodological annex, information is given on the methodology followed for calculating implicit tax rates, for splitting personal income tax revenues and for estimating average effective tax rates.

The implicit tax rates are defined for each tax-base category defined in Section C. They are computed as the ratio of total tax revenues of the category (consumption, labour, and capital) to a proxy of the potential tax base defined using the production and income accounts of the national accounts.

Data sources

National accounts data used in the construction of the denominator are extracted from the Eurostat public database, with further national accounts data acquired for calculating the bases of the implicit tax rates on capital and capital income. The numerators are taken from the ratios calculated in Section C. In some cases, limitations in data availability may affect or prevent the calculation of the ITR. The ITR on capital is the most complex of the ITRs and suffers from problems related to patchy data availability. As a result, figures for the ITR on capital, an indicative analysis of the ITR on capital and the ITR on corporate income can be found in Part 1, along with some notes regarding the limitations of the indicators. A description of the existing methodology for the capital ITRs is reproduced later in this section.

Methodology

The tax revenue relative to GDP statistics presented in this survey can be described as macro backward-looking tax-burden indicators. In Annex A, Tables 39 to 78, the taxes raised on different types of tax base are shown as percentages of total GDP and of total taxation. However, the consideration of tax revenue as a proportion of GDP provides limited information, as no insight is given as to whether, for example, a high share of capital taxes in GDP is a result of high tax rates or a large capital tax base. These issues are tackled through the presentation of ITRs that do not suffer from this shortcoming.

ITRs measure the actual or effective average tax burden directly or indirectly levied on different types of tax base or activities that could potentially be taxed by Member

States. Note, however, that the final economic incidence of the burden of taxation can often be shifted from one taxpayer to another through the interplay of demand and supply. A typical example is when firms increase sales prices in response to a hike in CIT; to a certain extent the firms' customers end up bearing part of the increased tax burden. The ITRs cannot take these effects into account, as this can only be done within a general equilibrium framework. Despite this limitation, ITRs allow the monitoring of tax-burden levels over time (enabling the identification of shifts between the taxation of different types of tax base, e.g. from capital to labour) and across countries. Alternative measures of effective tax rates exist, which, using tax legislation, simulate the tax burden generated by a given tax, and can be linked to individual behaviour. However, these 'forward-looking' effective tax rates do not allow the comparison of the tax burden implied by different taxes; nor do they facilitate the identification of shifts in the taxation of different economic income and activities.

The comparability of these indicators has been enhanced by the improved consistency and harmonised computation of ESA national accounts data. However, this improvement can only be fully exploited by using the same denominator for all countries and not accounting for country-specific peculiarities in national tax legislation. For capital, an average tax rate is estimated by dividing all taxes on capital by a broad approximation of the total capital and business income for both households and corporations. For labour, an average tax rate is estimated by dividing direct and indirect taxes on labour paid by employers and employees by the total compensation of employees. The attractiveness of the approach lies in the fact that all elements of taxation are implicitly taken into account, such as the combined effects of statutory rates, tax deductions and tax credits. They also include the effects due to the composition of income, or companies' profit-distribution policies. Furthermore, the effects of tax planning, along with the tax relief available (e.g. tax bases that are exempted below a certain threshold, non-deductible interest expenses), are also taken implicitly into account. The advantage of the ITRs in capturing a wide set of influences on taxation is accompanied by difficulties in interpreting the trends when a complete and precise separation of the different forces of influence is not possible^(*). In addition, any timing differences that arise because of lags in tax payments and business-cycle effects may give rise to

^(*) OECD (2000, 2002).

significant volatility in these measures. In short, they represent a reduced model of all variables influencing taxation, tax rates and bases.

Implicit tax rate on consumption

The ITR on consumptions aims to measure the taxes of consumption divided by the tax base. Due to data limitations, the tax base can be only approximated. Previous versions of this methodology have been trying to improve the estimations of the tax base.

The ITR on consumption ⁽¹⁰⁾ is defined, (see Box F.1), as all consumption taxes divided by:

- the final consumption expenditure of private households on the economic territory (domestic concept)

- intermediate consumption and social transfer in kind by the government and Non Profit Institutions Serving Households (NPISH). For more technical details on this approximation to the tax base check Box F.2 in this section.

However, some questions remain open. One of the key questions is the exclusion of government wages from the denominator. According to OECD ⁽¹¹⁾: “many government services such as education and healthcare are also exempt from VAT when they are provided by the private sector. Therefore, an exclusion of government wage consumption from the consumption tax base overstates the ITRs on consumption in countries where these labour-intensive services are publicly provided, compared to those where they are privately provided”. Another open question is the treatment of real state, as it has an impact in the numerator but with the current definition is not part of the denominator.

Box F.1: Definition of the implicit tax rate on consumption

Implicit tax rate on consumption (ESA2010)	Taxes on consumption / (1)+(2)+(3)+(4)+(5)
<i>Numerator:</i> see Box C.1 – taxes on consumption	
<i>Denominator:</i>	
(1) P31_S.14dom: Final consumption expenditure of households on the economic territory (domestic concept) [nama_10_fcs]	
(2) P2_S13: Intermediate consumption of general government [gov_10a_main]	
(3) P2_S15: Intermediate consumption of non-profit institutions serving households (NPISH) [nasa_10_nf_tr]	
(4) D632_S13: Social transfers in kind of general government [gov_10a_main]	
(5) D632_S15: Social transfers in kind of non-profit institutions serving households (NPISH) [nasa_10_nf_tr]	

⁽¹⁰⁾ The definition of this indicator has been updated for the 2021 edition of the Taxation Trends Report. Before the 2020 edition the denominator it was composed only by the consumption from private households. In the 2020 edition the denominator included also consumptions from government and NPISH, and excluding compensation of government employees.

⁽¹¹⁾ OECD (2020).

Box F.2: Approximating the tax base of the non-market economy

One way to look at the economy in national accounts is to split it between market and non-market producers. Of the market producers, only the household sector (S.14) can have final consumption expenditure (P3). The final consumption expenditure of S.14 is valued at purchasers prices (i.e. the price the consumer actually pays) and therefore includes taxes (less subsidies). Corporations (S.11 and S.12) only can have intermediate consumption (P.2) of goods and services needed as input for their production processes.

For non-market producers (sectors S.13 and S.15), the calculation of final consumption expenditure is a bit more difficult as there is neither a direct user nor a market price for the services provided. Therefore, for non-market producers, two conventions are applied in national accounts. The first convention is that non-market producers consume their own output (P.1); minus revenue from market output (P.11); minus revenue from non-market output (P.131); minus output allocated to own account capital formation (P.12) as well as social transfers in kind purchased from market producers (D.632):

$$P.3 \equiv P.1 - P.11 - P.12 - P.131 + D.632$$

The second convention is that the production (P.1) of non-market producers is valued as the sum of its production costs. Production costs are: compensation of employees (D.1); intermediate consumption (P.2); consumption of fixed capital (national accounts' measure of depreciation, P.51c); taxes on production, expenditure (D.29p); minus subsidies on production, revenue (D.39r) and plus net operating surplus (B.2n, normally zero or small):

$$P.1 \equiv D.1 + P.2 + P.51c + D.29p - D.39r + B.2n$$

With this in mind, the definition of P.3 for non-market producers can be written as:

$$P.3 \equiv D.1 + P.2 + P.51c + D.29p - D.39r + B.2n - P.11 - P.12 - P.131 + D.632.$$

For the calculation of the tax base it is necessary to eliminate the items for which no taxes on consumption are paid. No taxes on consumption are paid on:

- D.1 = compensation of employees,
- P.51c = consumption of fixed capital (national accounts' measure of depreciation),
- D.39r = subsidies on production, revenue,
- B.2n = net operating surplus (also small),
- D.29p = taxes on production, expenditure,
- P.12 = own account capital formation.

Therefore, the items above should not enter the tax base approximation for both S.13 and S.15.

For the remaining items (P.2, D.632, P.11 and P.131) it might be possible that taxes are levied on these items. Of these items, the revenues stemming from market output (P.11) or non-market output (P.131) are irrelevant for calculating the tax base as these are not part of government consumption. Taxes paid on these goods and services (for example timber sold by state forests) are ultimately born by the households in their purchase (at purchaser's price) of the final good or service. As such, these are already included in the final consumption expenditure of S.14.

Therefore, only P.2 and D.632 of non-market producers are relevant for the denominator of the ITR on consumption. Despite gross capital formation (P.51g) of sectors S.13 and S.15 may be subject to VAT, a big share of P.51g for those sectors is not taxed, therefore, this part of the potential tax base is not reflected in the denominator.

In the analytical section of the report (Part 1), the ITR on consumption is split into four categories (only the numerator is broken down; the denominator remains the same for each subcategory). The identification of the revenue is done on the basis of the NTL. The four categories are as follows.

- **VAT.** The share of the ITR on consumption relating to VAT (D.211-type taxes).
- **Energy.** This subcategory includes all consumption taxes on energy listed in the NTL. These cover mainly excise duties on mineral oils, duties on electricity or

similar taxes. The definition may differ slightly from the one used for Tables 65 and 66 in Annex A, as the latter may also include energy taxes levied on capital or labour.

- **Tobacco and alcohol.** These include all excise duties on alcohol and tobacco products listed in the NTL.
- **Residual.** All remaining consumption taxes are booked in this subcategory. They are obtained as a difference from the total.

Implicit tax rate on labour

The ITR on employed labour is a summary measure that approximates an average effective tax burden on labour income in the economy, and is defined as the sum of all direct and indirect taxes and employees' and employers' social contributions levied on employed labour income divided by the total compensation of employees working in the economic territory (see Box F.2). The ITR on labour is calculated for employed labour only (so excluding the tax burden falling on social transfers, including pensions). Direct taxes are defined as the revenue from personal income tax that can be allocated to labour income. Indirect taxes on labour income,

currently applied in some Member States, are taxes such as payroll taxes paid by the employer. The compensation of employees is defined as the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done. It consists of gross wages (in cash or in kind), and thus also the amount paid as social insurance contributions and wage-withholding tax. In addition, employers' social contributions (including imputed social contributions), along with contributions to private pensions and related schemes, are included. Personal income taxes and social contributions paid by EU civil servants to the EU institutions are not included. The compensation of employees is thus a broad measure of the gross economic income from employment before any charges are withheld.

Box F.3: Definition of the implicit tax rate on labour

Implicit tax rate on employed labour (ESA2010)

Direct taxes, indirect taxes and compulsory actual social contributions paid by employers and employees, on employed labour income/ (D.1 + D.29c)

Numerator: see Box C.2 – Taxes on Labour: Employed labour

Denominator:

D.1 Compensation of employees [nama_10_gdp],
D.29c Wage bill and payroll taxes [gov_10a_taxag]

A fundamental methodological problem in calculating the ITR on labour and capital is that the personal income tax is typically broad based and relates to multiple sources of income (i.e. employed labour, self-employed labour, income from capital and income in the form of social benefits and pensions received). The note at the end of this section on the PIT split explains the calculations for estimating the part of the revenue from personal income tax that can be attributed to labour income and other income sources.

In this report the ITR on labour is one of two indicators used to analyse effective tax rates on labour income, the second being the 'tax wedge'. These two indicators are based on different methodological approaches, and each has its own advantages and disadvantages.

As explained above, the calculation of the ITR on labour involves relating realised tax revenues to macroeconomic variables in the national accounts. It gives an overall picture of the taxation of all workers, and is useful for analysing the allocation of the tax base between labour, capital and consumption. It is based on real data that reflect all of the factors that determine the amount of tax paid, including the overall effects of deduction, exemptions, credits and taxpayers' behaviour, along with the effects of non-compliance.

However, because it is a broad indicator, it does not allow the exploration of important differences in effective tax rates due to the personal circumstances of taxpayers, such as their income level or their household composition⁽¹²⁾. Moreover, the ITR on labour does not disentangle cyclical, structural and policy elements, which implies that the observed changes may only partially reflect discretionary tax policy measures. For example, strong economic growth may decrease the importance of allowances and tax credits, and therefore increase the average tax rate or move taxpayers into higher personal income tax brackets, resulting in higher real tax payments (bracket creep).

The second indicator used in the report to analyse effective tax rates on labour income is the 'tax wedge'. This is defined as the sum of personal income taxes and employee and employer social security contributions net of family allowances, expressed as a percentage of total labour costs (the sum of the gross wage and the social security contributions paid by the employer). The approach is to choose a number of typical taxpayer scenarios, in terms of household composition and income levels, and in each case to apply the tax rules of the country concerned to calculate the effective tax rate. Thus, unlike the ITR on labour, it does not measure the overall effective rate across all workers, but produces a set

⁽¹²⁾ See also Clark (2002).

of different rates for each particular taxpayer scenario. This helps, for example, when assessing the impact of tax reforms targeted at low-wage earners, or when analysing the effects of taxation on supply and demand in labour markets. Because it is based on a 'theoretical' calculation, the tax-wedge indicator can also provide data on the effects of tax reforms before macro-data are available. In addition, focusing on specific taxpayer situations eliminates differences between countries that are due to income distribution or demographics.

From the above, it is clear that the two indicators are rather different in terms of their scope. The ITR on labour measures the burden from employed labour taxes and social security contributions, net of tax credits, allowances, exemptions and deductions, but excludes social benefits. It also integrates the effects of taxpayer behaviour, including non-compliance. The tax wedge, however, covers tax, social security contributions (SSC) and (universal) social benefits, but does not cover all tax reliefs or all types of benefits, or the behavioural impacts of tax reforms. An advantage of the tax wedge is that it allows comparisons between those countries that help families through benefits and those that use the tax system to do so.

For both indicators there is a problem when comparing countries where certain types of benefits are paid in cash with those where there is an in-kind provision of such services subsidised by the state. In addition, neither of the indicators takes into account non-wage income, notably income on capital, which can be a significant component of the overall income position of high earners.

A further issue that arises relates to the adjustment of the ITR on labour for payable tax credits. The new national accounts system, ESA 2010, adopted the 'gross method' of reporting, with the whole amount of payable tax credits recorded as government expenditure. To keep the accounting of government budget balance right, the full amount of the payable tax credits is also recorded on the other side of the government budget, as tax revenues. This is explained in the dedicated in Section G. A case can be made for adjusting the numerator of the ITR on labour by deducting that part of payable tax credits that is used to reduce the tax liability (but including the part of the payable tax credits that is actually transferred to the tax payer as a component of government expenditure). Indicative figures showing the effects of such an adjustment are given in Part 1 for those countries where data were available to do so. It should be noted, however, that the tax wedge indicator deducts the total value of payable tax credits, i.e. both the expenditure component that reduces the tax liability and the transfer component.

Implicit tax rates on capital

The implicit tax rate on capital and its subcomponents are the most complex of the ITRs both to construct and to interpret. A full description of the existing methodology for the capital ITR is reproduced in this section. An indicative analysis of the ITR on capital and the ITR on corporate income can be found in Part 1, along with some notes regarding the limitations of the indicators.

PROPERTIES OF THE IMPLICIT TAX RATE ON CAPITAL

The overall implicit tax rate on capital is computed as the ratio between the revenue from all capital taxes and all (in principle) potentially taxable capital and business income in the economy. It aims at representing the average tax burden falling on capital income.

Our definition of taxes on capital does not stop at taxes levied on capital income streams, such as the CIT, but includes taxes on stocks of wealth or capital assets, stemming from savings and private-sector investments in previous periods, along with taxes on asset transactions. In other words, not only are taxes on profits included, but also, for instance, taxes and levies that could be regarded as a prerequisite to earn them, like the real-estate tax or the motor-vehicle tax paid by enterprises. These kinds of taxes also have to be paid by non-profitable entities, and therefore cannot properly be treated as taxes on income streams. Given that national accounts do not provide any indicator for the tax base of taxes levied on capital stocks or their transactions (e.g. a harmonised measure of the stock of capital or of asset transactions), the overall ITR on capital simply uses as a denominator potential capital and business income. However, this publication also includes a more narrowly defined ITR on capital and business income, which excludes taxes on wealth or the capital stock and simply measures the average effective tax burden on private-sector investment and saving, as a ratio between taxes paid on capital income streams and the aggregate of capital and business income.

Of the various implicit tax rates, the ITR on capital is the most complex ⁽¹³⁾. Its trend can reflect a very wide range of factors, which can also vary for different Member States. In particular, three main factors may distort the ITR on capital and business income in the short and medium term.

- **Time lags.** Theoretical considerations as well as empirical evidence suggest that the ITR on capital income is sensitive to the business cycle. Unlike other taxes the CIT is characterised by long and variable

⁽¹³⁾ The construction of this indicator and its possible sources of bias in measuring the effective tax burden on capital are explained in detail in European Commission (2004a).

time lags between the emergence of income and its taxation, due notably to the possibilities to defer taxation because of previously incurred losses or group taxation.

- **Capital gains.** Expansionary phases, for example in the late 1990s, are accompanied by booming stock markets all over the EU. As a result, capital gains and the corresponding tax revenues may rise substantially. However, given that capital gains are not included in the denominator of any ITR on capital, this development clearly leads to an overestimation of the average effective tax burden on capital and business income, and partly explains the rise in the ITR for some Member States.
- **Structural changes in the financing of companies.** For example, national accounts data show that from 1995 to 2002, in most Member States, a relative shift in financing from debt to equity occurred such that capital income consists less of interest and more of dividend payments. This happened against the background of falling interest rates. Most tax systems in the EU are not neutral concerning financing and allow interest payments to be deducted from the tax base. The shift towards higher dividend distributions results in an increase in the measured average tax burden ⁽¹⁴⁾ at unchanged legislation.

Furthermore, it is important to note that a cut in the statutory rate that is offset by an equivalent widening of the tax base will leave the ITR on capital unchanged. This is not a limitation of the indicator, but rather an advantage given that the ITR aims at measuring the effective tax burden. This property of the indicator may contribute to explaining the relatively limited fall in the ITR on capital over the last several years despite significant EU-wide reductions in statutory corporate tax rates.

When interpreting the ITRs on capital one should bear in mind that the bases used for the computation are, particularly in the new Member States, not only narrower but also more volatile than GDP as a whole, and thus subject to wide swings. Hence, the overall volatility of this ratio is significantly higher than that of the other ITRs. A degree of caution is, therefore, advisable when making cross-country comparisons or comparisons of one Member State with the EU averages.

Large changes in backward-looking measures of the tax rate on capital are not unusual and are not limited to macro indicators. Tests on Belgium and Sweden ⁽¹⁵⁾ report annual changes of several percentage points for effective tax rates derived either from national accounts data or tax statistics using microdata for companies. The calculations presented here have similar features.

⁽¹⁴⁾ European Commission (2001a).

⁽¹⁵⁾ Valenduc (2001), Clark (2002).

Box F.4: Definition of the implicit tax rate on capital (income)

Implicit tax rate on capital (income)		Capital (income) taxes / (1) + (2) + (3) + (4) - (5) + (6) - (7) + (8) - (9) + (10) - (11) + (12) + (13) + (14) - (15) + (16) - (17) + (18) + (19)
<i>Numerator:</i>		see Box C.3 – taxes on capital
<i>Denominator:</i>		
(1)	B.2n_S.11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
(2)	B.2n_S.14-15	Imputed rents of private households and net operating surplus of non-profit institutions
(3)	B.3n_S.14	Net mixed income of self-employed
(4)	D.41_S.11-12rec	Interest received by non-financial and financial corporations
(5)	D.41_S.11-12pay	Interest paid by non-financial and financial corporations
(6)	D.44_S.11-12rec	Insurance property income attributed to policy holders received by non-financial and financial corporations
(7)	D.44_S.11-12pay	Insurance property income attributed to policy holders paid by non-financial and financial corporations
(8)	D.45_S.11-12rec	Rents on land received by non-financial and financial corporations
(9)	D.45_S.11-12pay	Rents on land paid by non-financial and financial corporations
(10)	D.42_S.11-12rec	Dividends received by non-financial and financial corporations
(11)	D.42_S.11-12pay	Dividends paid by non-financial and financial corporations
(12)	D.42_S.13rec	Dividends received by general government
(13)	D.42_S.2rec	Dividends received by rest of the world
(14)	D.41_S.14-S15rec	Interest received by households, self-employed and non-profit organisations
(15)	D.41_S.14-S15pay	Interest paid by households, self employed and non-profit organisations
(16)	D.45_S.14-S15rec	Rents on land received by households, self employed and non-profit organisations
(17)	D.45_S.14-S15pay	Rents on land paid by households, self employed and non-profit organisations
(18)	D.42_S.14-15rec	Dividends received by private households, self-employed and non-profit organisations
(19)	D.44_S.14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Moreover, statistical issues related to the sector data used to compute the denominator of the ITRs may also influence the results. National accounting data are in fact regularly revised. In 2006, complying with EU legislation⁽¹⁶⁾, the Member States were required to introduce a number of important methodological revisions in their national accounts in order to improve the measurement of GDP. In particular, the main change, as for the sector accounts, was the allocation of the financial intermediation services indirectly measured (FISIM⁽¹⁷⁾) to user sectors/industries, instead of intermediate consumption. Imports of FISIM have also been recorded. At certain moments several Member States did not entirely conform to the methodological

regulations. It is therefore possible that statistical artefacts influence the time series, particularly in those points where data compiled according to a new methodology are joined with old-series data.

THE IMPLICIT TAX RATE ON CAPITAL AND THE IMPLICIT TAX RATE ON CAPITAL AND BUSINESS INCOME

The implicit tax rate is calculated for total capital taxes and for the subcategory of taxes on capital income (which differs from capital taxes overall because it excludes taxes on the stock of capital)⁽¹⁸⁾. Both

⁽¹⁶⁾ The legal references for the definition, calculation and allocation of FISIM are Council Regulation (EC) No 448/98 of 16 February 1998 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European system of national and regional accounts (ESA), and Commission Regulation (EC) No 1889/2002 of 23 October 2002 on the implementation of Council Regulation (EC) No 448/98 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European System of National and Regional Accounts (ESA).

⁽¹⁷⁾ Financial intermediaries provide services for which no explicit charges are made. The estimate of this latter is known in national accounts as financial intermediation services indirectly measured (FISIM), and is fixed by convention. Up to now FISIM has been recorded as intermediate consumption of a notional industry, for want of relative observable variables. (See http://europa.eu.int/estatref/info/sdds/en/na/na_changes2005.pdf for details).

⁽¹⁸⁾ The methodology is described in European Commission (2004a).

indicators have the same denominator, i.e. total profit and property income from both corporations and households. In the case of taxes on capital income, the denominator does not correspond to the actual tax base; it is in some ways narrower (omitting capital gains) and in other ways broader (excluding some deductions from the tax base). As for 'capital taxes on stocks and wealth', the denominator does not take into account any asset or wealth on which the tax is levied. In addition, two additional disaggregated ITRs on corporate income ('traditional version' and 'without dividends'), are computed.

Of the various implicit tax rates, those on capital are by far the most complex and, given their limitations, should be interpreted very carefully. A first problem is that, as indicated below, the ITR on capital is broadly based and, therefore, reflects a wide range of factors. In particular, the definitions of the ITR denominators can only roughly approximate the worldwide capital income of a country's residents for domestic tax purposes. This does not mean that on the side of companies profits of foreign affiliates are consolidated within the (domestic) parent company. National accounts disregard the foreign ownership of subsidiaries located on the economic territory when the generation of profits is recorded. They are simply treated as domestic companies⁽¹⁹⁾. However, the base of the ITR does not measure the actual base of tax legislation, which drives tax revenues. So in practice it is not easy to link developments in the overall ITR on capital and business income to the various statutory tax rates and other policy changes.

Capital and business income according to national accounts is defined as profits and property income. Profits are defined as net operating surplus (B.2n) of the private sector, including corporations (and quasi-corporations), private households, and non-profit institutions and mixed income (B.3n) of the self-employed. The net operating surplus of the government sector is excluded, because losses or profits of the government are not subject to taxation.

There is no simple way of approximating the tax base for property income (mainly interest and dividends) for the whole private sector. A specifically defined balance of property income of the private sector (received minus paid) is used. The objective for the definition of this balance was to approximate the potentially taxable profit of a company and the taxable capital income of private households.

Taxable profits of companies consist of net operating profit and property income received (financial income) less certain deductible elements of property income paid. The property income deductible from the tax base includes interest (D.41), property income attributed to insurance policyholders (D.44) and rents on land (D.45). Dividends (part of distributed income of corporations — D.42) are part of the financial income but they cannot be deducted to calculate the taxable base in national tax legislation⁽²⁰⁾. For private households, the taxable capital income consists almost completely of interest and dividend payments received and of property income attributed to policyholders received from insurance companies and pension funds.

The balance of D.44 received minus paid usually nets off for the whole private sector. The definition takes into account the received property income from abroad and improves the measurement of profits from banks and insurance companies. However, for the ITR on capital several sources of bias compared to taxable profits remain.

- Since the calculation of depreciation of fixed capital in national accounts uses prices for the current period, it differs a lot from methods used in profit-and-loss accounts. Additionally, the calculation of consumption of fixed capital is not comparable across countries. This could lead to additional biases in measuring the effective tax burden on capital.
- Capital gains are not part of profits in national accounts because they are not related to the production process. This important part of taxable profits of (financial) companies is disregarded in calculating the denominator and leads to an overestimation of the ITR on capital and business income as far as capital gains are taxed. The same is true as regards the capital gains of private households, which are often taxed under the personal income tax. All this is likely to affect international comparability, as some countries have a greater share of financial company profits including gains.
- Central banks are part of the financial corporations sector in national accounts. The inclusion of their (non-taxable) profits in the denominator leads to an underestimation of the ITR on capital and business income.
- For taxable third-pillar private pension benefits, treated as income from capital in the split of the

⁽¹⁹⁾ The profits of foreign affiliates are recorded in the distribution of income as 'reinvested earnings on foreign direct investment' (D.43) between the parent and subsidiary company. The flow D.43 paid in national accounts means that subsidiaries in the host country have retained profits and this is attributed to the parents abroad in national accounts. The flow D.43 received consists of retained profits of subsidiaries abroad attributed to the parent companies in the investigated country. Both flows can have a negative sign in the case of losses of the subsidiaries. The solution for the ITR tax base is not taking reinvested earnings on foreign direct investments into account. On the one hand the profit (or loss) of a parent earned abroad is not counted. On the other hand the retained profits (or losses) of foreign subsidiaries in the home country is not deducted from the ITR tax base.

⁽²⁰⁾ The ITRs for the whole private sector avoid double counting of dividends that are distributed by domestic companies out of their operating profits by deducting dividends paid to domestic private households or other domestic companies from the capital ITR tax base. For more details on this issue see European Commission (2004a).

PIT, no corresponding income flow is recorded in national accounts. Ignoring these benefits in the potentially taxable capital and business income in the denominator leads to an overestimation of the ITR.

- In the Eurostat data on national accounts for the EU Member States, interest payments by households and the self-employed are not available separately. Taking the total net interest as part of the denominator accounts for tax-deductible interest payments of the self-employed but leads to an overestimation of the ITR on capital because interest payments for mortgage and consumer loans are not tax deductible in most Member States.
- Unlike net operating surplus, taxable profits and tax revenues are reduced by losses carried forward, causing a cyclical mismatch with the base and cyclical fluctuation in the ITR, which sometimes makes the trend difficult to interpret. This may also distort international comparisons. In addition, the difference in the measurement of imputed rents on owner-occupied dwellings between national accounts and tax legislation is another source of bias.
- The overall ITR on capital and business income for corporations and households is influenced through various channels. Therefore, developments of this indicator are sometimes difficult to explain.

THE ITR ON CAPITAL INCOME OF CORPORATIONS AND THE ITR ON CAPITAL INCOME OF HOUSEHOLDS AND THE SELF-EMPLOYED

The interpretation of the overall ITR on capital and business income of corporations and households is complicated by the overlapping effects of the various channels previously described. Although difficulties of interpretation stemming from the backward-looking character of the indicator remain, the reading of the ratios is in fact simplified when splitting the ITR between an ITR for the corporate sector and another ITR for the households sector. However the breakdown is not perfect as the denominators of the two indicators partly overlap.

The numerator of the overall ITR can be split using the allocation of taxes to the categories 'income corporations', '(capital) income households' and 'income self-employed' ⁽²¹⁾. In most countries, tax revenues raised

on corporate income equal the aggregate D.51b + D.51c2 'Taxes on the income or profits of corporations including holding gains' (Box F.4). For Germany, Italy and Austria, revenues from local or regional business taxes are added. In general, the other tax categories of the overall ITR numerator are allocated to the households sector (Box F.5). The other two categories ('(capital) income households' and 'income self-employed') are taken as the numerator of the ITR on capital and business income for households. This mainly includes taxes on holding gains of households, the share of personal income tax on capital and on the self-employed and the social contributions paid by the latter.

The denominator includes the mixed income of the self-employed, the net operating surplus of households, dividends and attributed insurance property income received and the difference between received and paid interest and rents ⁽²²⁾. The denominator for corporations consists of:

- their net operating surplus.
- the difference between received and paid interest and rents.
- a specific definition of dividends minus property income from insurance companies and pension funds attributed to policyholders ⁽²³⁾.

In calculating the potential taxable base of the corporate sector, interest income received by collective investment funds is included, even though such income is generally exempt from taxation in most EU Member States (taxation occurs at the level of the individual investor rather than at the level of the fund). The impact of this on the calculation of implicit rates differs according to the relative size of the funds industry as compared to the overall economy in each Member State. In Ireland, which has a large international investment funds industry, the inclusion of this tax-exempt income has a disproportionate impact on the calculation of implicit rates of corporate income for that country compared to other Member States, with the resulting estimates being significantly reduced.

When splitting the ITR on capital income for (non-financial and financial) corporations and households, the flows of property income between these two sectors are of particular importance. A clear split can be made for the national accounts categories relating to interest payments (D.41) and rents (D.45).

In principle, dividends are part of the taxable financial income of a company. They are subject to double

⁽²¹⁾ A detailed classification of taxes to the different categories for each Member State is available on the webpage of DG Taxation and Customs Union.

⁽²²⁾ Note that, as far as rent income is concerned, the definition adopted here departs from the customary tax treatment of property income, which in most cases is based on gross property income (possibly with some deduction of interest expenses).

⁽²³⁾ Strictly speaking it is the balance of attributed property income (D.44) paid mainly to private households and received property income attributed to insurance policyholders, because corporations and quasi-corporations can also be insurance policyholders.

taxation because corporate taxes have been levied on the profit at the level of the distributing company. In order to limit or offset the double taxation at the level of the shareholder (corporation or individual), Member States apply different taxation schemes. However, most Member States do not fully offset the double taxation. If the dividends received are part of the potentially taxable base, the ITR on corporate income will be lower in those countries that give greater relief for the double taxation of dividends compared to a country that fully applies the classical system.

However, it would be deceptive to count only the dividends received by financial and non-financial corporations. Because the net operating surplus out of which dividends are distributed is already part of the denominator the dividends would be partly counted twice. Dividends distributed by a company belonging to the sector for financial or non-financial corporations should not be counted. Only dividends received from abroad should be taken into account when constructing the ITR for all corporations.

Unfortunately, information on dividends distributed from the rest of the world to domestic corporations is not available in the Eurostat database of national accounts. For dividends (and nearly all other flows in national accounts) we only know what a specific sector receives from all other sectors and what it pays to all other sectors. However, this information can be used to approximate the dividends received by corporations from abroad. From the total sum of dividends received by corporations (D.42rec_S11-12) we deduct the dividends distributed by domestic corporations (D.42pay_S11-S12) in order to avoid double counting. However, this deduction is too large, as only the dividends distributed to domestic corporations should be subtracted. Therefore, dividends received by the government (D.42rec_S13), the rest of the world (D.42rec_S2) and households (D.42rec_S14-15) are added to the denominator. This approximation is only fully correct under the assumption that government and households do not receive dividends directly from abroad but through domestic banks and insurance companies. For households it can be expected that they receive a certain part of dividends from abroad, meaning that the dividends included in the denominator are overestimated.

Box F.5: Definition of the implicit tax rate on corporate income (traditional version)

Implicit tax rate		Taxes on corporate income/
on corporate income		(1) + (2) – (3) + (4) – (5) + (6) – (7) + (8) + (9) + (10) + (11) – (12)
<i>Numerator:</i>		
D.51b+D.51c2		Taxes on the income or profits of corporations including holding gains
<i>Denominator:</i>		
(1)	B.2n_S11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
(2)	D.41_S11-12rec	Interest received by non-financial and financial corporations
(3)	D.41_S11-12pay	Interest paid by non-financial and financial corporations
(4)	D.45_S11-12rec	Rents on land received by non-financial and financial corporations
(5)	D.45_S11-12pay	Rents on land paid by non-financial and financial corporations
(6)	D.42_S11-12rec	Dividends received by non-financial and financial corporations
(7)	D.42_S11-12pay	Dividends paid by non-financial and financial corporations
(8)	D.42_S13rec	Dividends received by general government
(9)	D.42_S2rec	Dividends received by rest of the world
(10)	D.42_S14-15rec	Dividends received by households, self-employed and non-profit institutions
(11)	D.44_S11-12rec	Insurance property income attributed to policyholders received by non-financial and financial corporations
(12)	D.44_S11-12pay	Insurance property income attributed to policyholders paid by non-financial and financial corporations

NB: To calculate the version of the ITR on corporate income without dividends, elements: (6),(7),(8), (9) and (10) are excluded from the denominator

Box F.6: Definition of the implicit tax rate on capital and business income of households and the self-employed

Implicit tax rate on capital and business income of households (incl. self-employed)		Taxes on capital and business income of households / (1) + (2) + (3) – (4) + (5) – (6) + (7) + (8)
<i>Numerator:</i>		see Box C.5 - taxes on the capital and business income of households
<i>Denominator:</i>		
(1)	B.2n_S14-15	Imputed rents of private households and net operating surplus of non-profit institutions
(2)	B.3n_S14	Net mixed income of self-employed
(3)	D.41_S14-S15rec	Interest received by households, self employed and non-profit organisations
(4)	D.41_S14-S15pay	Interest paid by households, self employed and non-profit organisations
(5)	D.45_S14-S15rec	Rents on land received by households, self employed and non-profit organisations
(6)	D.45_S14-S15pay	Rents on land paid by households, self employed and non-profit organisations
(7)	D.42_S14-15rec	Dividends received by private households, self-employed and non-profit organisations
(8)	D.44_S14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Due to the double taxation of dividends at the company level and at the shareholder level these payments (or the underlying profits) need to be included in both indicators, for corporations and for households. With these definitions the ITRs on capital and business income for households and on corporate income do not sum up to the overall ITR. For the overall implicit tax rate on business and capital income the dividend payments between the corporations and the households' sector need to be consolidated.

However, with the 'property income attributed to insurance policyholders (D.44)' there exists another income flow for distributing profits from financial corporations to private households⁽²⁴⁾. Insurance companies and pension funds collect contributions from their insurance policies or schemes, and after deducting their operating costs they invest them in the capital market or in other assets. From this (financial) investment they receive property income in the form of interest, dividends or rents, along with capital gains through trading stocks, bonds, etc. This return on investment partly constitutes the profit of the insurance companies and partly belongs to the insurance policyholder as laid down in the insurance contract. It is that part attributed to the policyholders (excluding capital gains⁽²⁵⁾) that, in national accounts, is transferred via the D.44 mainly to private households in the period when this property income accrued.

In principle, most EU Member States provide a tax exemption for this income in the hands of the financial institution. Several methods are used. In some cases the institution is tax exempt (certain pension funds); in other cases income is exempt or neutralised in the profit calculation by deducting an insurance technical reserve. However, some Member States levy a withholding/capital yield tax on this income that is not always neutralised at the level of the company.

The preliminary split of the ITR on capital income for corporations and households presented in the 2003 edition did not take the D.44 flow into account. This means that the return on investment was fully allocated to financial corporations. It was based on the fact that there is no actual flow of income in the period in which insurance companies earn income on behalf of policyholders. In national accounts, income received by insurance companies or pension funds by investing their technical reserves in financial assets or buildings is only 'attributed' to insurance policyholders. It is 're-collected' afterwards through imputed higher insurance contributions. Because these flows are purely imputed within national accounts, no taxes — at this stage — are raised at the level of the insurance policyholder.

However, it seems that the tax exemption of such earnings is the dominant regime for the taxation of pension funds and insurance companies in Europe. This means that D.44 paid by financial corporations has to be

⁽²⁴⁾ For the private sector as a whole, including or excluding D.44 (received minus paid) from the tax base has no major empirical impact on the ITR on capital income since the net D.44 is close to zero and nearly exclusively represents a flow from financial corporations to households.

⁽²⁵⁾ The capital gains are not recorded in the generation and distribution of income accounts. Some information can be found in the revaluation accounts. Up to now we have not tested whether these data could be used for our purposes.

deducted from the ITR tax base for corporate income. In those countries where capital yield taxes are levied on these earnings and the tax revenues are allocated to corporations, the ITR on corporations would be overestimated.

In turn, D.44 is added to the ITR tax base for the capital income of the households sector. In most countries, private households are taxed on the benefits or distributions by pension funds or insurance companies when the payoff period starts. This can be an amount of capital or an annuity. For the definition of an ITR on capital income for households this means that we encounter a problem of periodicity. With the property income earned on behalf of the policyholder period by period, insurance companies build up reserves (liabilities) in order to pay the benefits in later periods. However, D.44 could be regarded as a proxy for the taxable part of pension benefits and insurance payoffs, which would not include the initial contributions or premiums.

The corporations sector in national accounts also comprises partly unincorporated enterprises, i.e. so-called quasi-corporations. In many countries these quasi-corporations also have to pay CIT. However, there are some important exceptions. In **Germany**, partnerships (*Personengesellschaften*) constitute a large number of the country's companies, and these are treated as quasi-corporations. Their production, profits, etc. are recorded in the corporations sector in national accounts. Because they do not have an independent legal status, their owners are taxed under the PIT scheme. The related tax payments are recorded within the households sector in national accounts ⁽²⁶⁾. In the classification adopted in this publication, they are reported within 'taxes on self-employed'. This means that tax revenues are booked in a different sector than the underlying business income. Ignoring this booking principle by calculating ITRs on capital income for corporations or households (including the self-employed), using the sector information of national accounts without corrections, would lead to biased ITRs. Similar problems exist for Luxembourg, Austria, Portugal and Finland. According to information from Statistics **Finland**, the bias in Finland's ITRs is of minor importance.

The ITR on corporate income is generally lower than the statutory corporate tax rate. This can be explained by the fact that the ITR incorporates the effect of reduced rates (e.g. for certain assets, sectors or small profits), tax deductions affecting the base and the effects of tax planning by corporations in order to minimise their tax payments. It should furthermore be noted that the financial corporations described in national accounts include central banks and pension funds, while their profits, which are included in the denominator of the ITR, are not always subject to taxation. This is another

element that explains the relatively low level of the ITRs. Making a comparison with an ITR using microdata from tax statistics, Valenduc (2001) finds that the ITR based on macrodata tends to underestimate the effective taxation on company profits.

It is, however, possible that the ITR on corporate income exceeds the statutory corporate tax rate. This may depend, for instance, on the payment by corporations of taxes referring to profits earned earlier, or on taxes paid on capital gains (which are not included in our ITR denominator owing to a lack of statistics). A less straightforward but probably important effect is due to the impact of loss-making companies that not only individually display a zero ITR but curiously drive up the ITR for all profit-making companies; their own negative net operating surplus in fact offsets an equivalent but positive net operating surplus realised by other businesses that turn a profit and pay taxes on it.

The sensitivity to the business cycle is a general feature of backward-looking indicators that measure the average effective tax burden on economic activities. In principle, three different factors affect the ITR on capital income in an economic recovery.

- In countries with a progressive personal income tax, the ITR should rise in an upswing. If taxable income from capital and self-employment increases, the taxes raised on this income increase faster.
- Corporate tax schedules are generally not progressive and, therefore, the economic cycle should not affect the ITR via that channel of influence. However, some Member States do apply lower rates for small and medium-sized enterprises. In an ongoing upswing some of these companies will exceed the tax legislative thresholds, resulting in a higher tax burden.
- Rules on carry-forward of company losses will generally result in asymmetric effects on the ITR. First, there is an asymmetry with regards to the timing of tax payments: when relying on aggregate data from national accounts, CIT revenues appearing in the numerator of the ITR are reduced by losses incurred in prior years, while the denominator is reduced by losses in current years. The numerator effect is caused by so-called loss carry-forward provisions in the tax legislation. The denominator effect results from the inclusion of loss-making firms, with current losses from loss-making firms offsetting profits of profitable firms in the aggregation. Losses are therefore incorporated into both the numerator and the denominator, but the losses are transmitted in the ITR asymmetrically in the sense that they refer to different periods. At the beginning of an economic

⁽²⁶⁾ PIT revenues are also recorded in the government sector that receives the payments.

upswing, more firms will make profits. Initially the ITR on capital is reduced, because the resulting increase in profits is immediately reflected (in the denominator) but not fully in the tax payments (in the numerator), as losses from previous years are carried forward. However, one could expect that the latter effect diminishes over time, as loss carry-forward provisions are often restricted in time and more and more companies make profits as the upswing persists. This diminishing effect of loss carry-forward provisions should therefore lead to a gradual increase in the ITR on capital due to progressive increases in tax payments. Second, a recessionary phase will generally exert an asymmetric impact on the numerator and the denominator of the ITR: the denominator will show the full amount of the decrease in aggregate corporate profits, whereas the numerator will not reflect the full extent of the deterioration as a portion of taxpaying companies would already have shown zero profits in the preceding year and further deterioration is not taken into account (hence a greater effect on the denominator than on the numerator resulting in a slight anti-cyclical bias).

All in all, these effects are likely to offset each other to a certain extent in the initial phases of the cycle. However, in a long-lasting economic upturn these channels of influence will most likely point to an increase in the implicit tax rate on capital with a certain time lag.

STRUCTURAL FACTORS AFFECTING THE DEVELOPMENT OF THE CAPITAL IMPLICIT TAX RATE

Beyond the effects of the business cycle, the changes in the ITRs may also reflect more structural changes, in particular in the composition of income. For example, given the increase in stock market capitalisation in the

years 1995-2000, it is likely that significant capital gains were achieved by both companies and households, resulting in an increase in financial income. This change in the composition of income is not clearly discernible from national accounts income data, nor is it included in the tax base of the ITR. The additional tax revenues related to this kind of income could therefore have induced a rise in the ITRs on capital income, leading to an overestimation of the effective tax burden on capital income of the private sector. Following the same line of reasoning, the subsequent downturn in stock markets could be an important element in explaining the reduction in the ITR on capital income in 2001.

Moreover, different tax provisions for different sources of income offer an additional explanation for the increase in the ITR on corporate income. Specific tax rates or special types of tax relief apply to different sources of income or expenditure. A common feature of corporate tax systems, for instance, is to favour debt finance relative to the financing of new investments by issuing new equity. For the ITR, dividend and interest payments are aggregated within the tax base. If financial markets were to induce a shift from interest to dividend payments, the taxable base would increase. In this case, companies would pay more taxes on capital since the deduction of interest expenditure for determining taxable profits would be phased out. At the same time, however, the aggregate and consolidated tax base of the ITR would net off all flows of dividend distributions or interest payments between different companies (for instance between non-financial companies as borrower and banks or insurance companies as creditor) and private households. If a shift were to occur from interest to dividend payments, it would not show up in the denominators, and hence the capital ITR would remain constant. The overall result of the higher tax revenues would be an increase in the ITR, reflecting a higher effective tax burden that is caused by the effects of the tax legislation ⁽²⁷⁾.

Section G: Payable tax credits

What are payable tax credits?

Tax credits reduce tax liabilities. If the amount to be credited to the taxpayer is higher than the tax liability, the exceeding amount is either 'wasted' or actually transferred by the government to the taxpayer. The

former category of tax credits is called non-payable (or 'wastable') tax credits, while the latter category is called payable (or 'non-wastable') tax credits.

'Payable tax credits' are credited against a tax liability, and only need to be paid out to beneficiaries if they exceed the tax liability. Conceptually, a payable tax credit

⁽²⁷⁾ However, the tendency for the ITR to increase can be offset to some extent by the fact that interest is often more highly taxed than dividends in the hands of personal investors. Only countries with classical tax systems tax interest as much as dividends at the personal level. Others have some form of relief for double taxation of dividends. So there could be more personal income tax on interest than on dividends, offsetting some of the effect mentioned.

can be split into two components: one component (the 'tax expenditure component') is used to decrease the tax liability; the other (the 'transfer component') is the left over if the total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment.

THE TREATMENT OF PAYABLE TAX CREDITS IN THE RECORDING OF TAX REVENUES

There are two main methods for recording payable tax credits in tax revenue statistics.

- The 'gross method', which treats payable tax credits as expenditure provisions, and consequently deducts neither the tax expenditure component nor the transfer component from recorded tax revenues. This is used in most international national accounts manuals (ESA 2010, SNA 2008 and IMF GSM 2014).
- The 'split method', which deducts only the part of payable tax credits used to reduce the tax payer's tax liability (the 'tax expenditure component' of the credit). This method was used by most countries in the past and is currently favoured by the OECD.

For those countries where tax credits are widely used, this difference in treatment is important because it can have a significant effect on the reported tax revenues.

The ESA recently underwent a major revision, and this included a harmonisation in the way payable tax credits are recorded. The new system, ESA 2010, adopts the 'gross method' of reporting — following on from the harmonisation on the recording of tax credits introduced in the 2008 SNA and in line with the IMF's *Government finance statistics manual 2014* — with the whole amount of payable tax credits recorded as government expenditure (under the appropriate expenditure transaction). To keep the accounting of government budget balance right, this means that the full amount of the payable tax credits is also recorded on the other side of the government budget, as tax revenues. This recording method has important

implications for tax indicators since it may increase the recorded tax revenues of those Member States that use payable tax credits.

The OECD favours another recording method (the 'split method'). This involves deducting from tax revenues that part of the payable tax credits that is actually used to reduce the tax liability, but including the part of the payable tax credits that is actually transferred to the taxpayer as a component of government expenditure.

Both methods have their own methodological rationale. The gross approach adopted under ESA 2010 clarifies an issue that was previously neither explicit nor harmonised. Under ESA 95 this left some scope for the different ways of recording of the total tax revenue and total expenditure of general government. The rationale for recording non-payable tax credits and tax reliefs/reductions acting on the tax base as reducing government revenue (and the tax burden) is that these affect only taxpayers. On the other hand, payable tax credits, by their very nature, can affect taxpayers, households and corporations not paying taxes alike. A decision to introduce a tax credit or not have a tax credit but budget an equal amount of expenditure (e.g. subsidies, social benefits, other current transfers or capital transfers in particular investment grants) thus has the same effects on government net lending/net borrowing. There is thus a case for such a decision to be neutral on national accounts aggregates such as GDP, gross national income and key government aggregates.

On the other hand, the split approach aims to avoid an increase in tax revenues due to the inclusion of amounts that are not collected. It also eliminates the distinction between payable and non-payable tax credits that are always recorded on a 'net' basis, that is, only the net amount is recorded on the revenue side of the government budget and nothing is recorded as a subsidy on the expenditure side.

In the main graphs and tables of this report the ESA 2010 approach has been employed (gross method), but the effects of adjusting the tax-to-GDP indicator for payable tax credits are shown in Section G of the country tables in Part 2.

Effective average tax rate

The effective average tax rate are discussed in Part 1 of this report and can be consulted in the Table 85 of Part 3. The methodology used for the calculation of the effective average tax rates is set out by Devereux

and Griffith (1999, 2003), and was also used in an earlier study by the European Commission in 2001⁽²⁸⁾. The methodology has been applied for the calculation of

⁽²⁸⁾ European Commission (2001a)

effective average tax rates for large corporations in the EU and other countries by ZEW on a yearly basis ⁽²⁹⁾ ⁽³⁰⁾.

The basic approach proposed by Devereux and Griffith (1999, 2003) is to consider a hypothetical incremental investment located in a specific country undertaken by a company resident possibly in the same country, but also possibly in another country. Given a post-tax real rate of return required by the company's shareholder, it is possible to use the tax code to compute the implied required pre-tax real rate of return, known as the cost of capital ⁽³¹⁾. The proportionate difference between the cost of capital and the required post-tax real rate of return is known as the effective marginal tax rate (EMTR) ⁽³²⁾.

This approach is based on the presumption that firms undertake all investment projects that earn at least the required rate of return. For a given required post-tax rate of return, the more severe the tax system the higher the cost of capital, and hence the less likely that any specific investment project will be undertaken.

A complementary approach is to consider discrete choices for investment, and in particular the discrete location choice. If two locations are mutually exclusive then the company must choose between them. In this case, the impact of taxation on the choice is measured by the proportion of total income taken in tax in each location. Devereux and Griffith (1999, 2003) proposed a measure of an effective average tax rate (EATR) ⁽³³⁾ to identify the effect of taxation on such discrete location choices.

In both cases, the hypothetical investment takes place in one period and generates a return in the next period. It is assumed throughout that the tax system is expected to remain unchanged over the life of the investment. The impact of taxation depends on a number of features of the tax system, including the statutory tax rate, capital allowances, the treatment of interest deduction, the allowance for corporate equity, the treatment of foreign source income and wealth taxes paid by the company, possibly along with the treatment at the corporate and personal level of dividends paid by the company, and wealth and capital gains taxes at the personal level.

The forward-looking effective tax rates offer a convenient theoretical framework for summarising at a broad level the interaction of tax rules relating to capital investment. It should be noted that the indicator should be interpreted with caution, taking into account the assumptions related to the hypothetical investment and to the modelling detail of the tax systems under consideration. The measures presented here should also be distinguished from backward-looking approaches, as derived from published data on tax payments, either from company accounting records or from tax receipts. The latter offer the advantage that they are based on real-life data, but are subject to a number of limitations when analysing investment decisions: time lags in information and a lack of framework to distinguish between economic effects and tax effects, and the absence of a time perspective.

(A) Economic assumptions

Several assumptions need to be made in order to define the hypothetical investment project analysed in this report, and the economic conditions under which it would take place. The following points are assumed.

- The investment is made in the manufacturing sector.
- The shareholder is assumed to be able to earn a real rate of return of 5 % on an alternative investment. If the alternative investment is not taxed, this is also the post-tax return required by the shareholder on the hypothetical investment analysed. Any tax on the alternative asset reduces the required post-tax rate of return on the hypothetical investment.
- The inflation rate is assumed to be 2 % in all countries.
- Separate investments in five different assets are considered. They are as follows, together with the true economic depreciation rate assumed in each case (based on a study from the Ifo Institute in Munich): intangibles (taken for tax purposes here to be the purchase of a patent) (depreciation rate of 15.35 %); industrial buildings (3.1 %); machinery (17.5 %); financial assets (zero); and inventories

⁽²⁹⁾ For the most recent report see ZEW (2020), *Effective tax levels using the Devereux/Griffith methodology*, Mannheim available in https://ec.europa.eu/taxation_customs/publications/studies-made-commission_en.

⁽³⁰⁾ The report also provides the effective marginal tax rates and cost of capital for large corporations, and computes effective average tax rates, effective marginal tax rates and cost of capital for large corporations at the shareholder level, for three types of shareholders: zero-rate, top-rate non-qualified and top-rate qualified. Furthermore, the report also presents cost of capital computations for incorporated SMEs and partnerships.

⁽³¹⁾ In the absence of personal taxes, the company is assumed to be required to earn a post-tax real rate of return of 5 %. The cost of capital is the implied required pre-tax real rate of return. The cost of capital is calculated for each of 15 different types of investment (five assets, each possibly financed from three sources).

⁽³²⁾ The EMTR is a straightforward calculation as the proportionate difference between the cost of capital and the post-tax real rate of return of 5 %. The EMTR is not represented in the tables since, in the absence of personal taxes, it does not provide any more information than the cost of capital.

⁽³³⁾ The effective average tax rate is in principle the relevant rate for analysing discrete investment choices, such as where to locate. The EATR is calculated for each of 15 different types of investment (five assets, each possibly financed from three sources). However, now there is not only a post-tax real rate of return required by the shareholder, but also a fixed pre-tax real rate of 20 %, while the minimum required post-tax real rate of return (in the absence of personal taxes) remains at 5 %. This generates an investment project with a positive net present value. The EATR is a measure of the present value of taxes paid expressed as a proportion of the net present value of the income stream (excluding the initial cost of the investment).

(zero). In presenting averages over different forms of investment, these assets are weighted equally.

- Three sources of finance for investment in each asset are considered separately: retained earnings, new equity and debt. In presenting averages over different forms of investment, weights used are taken from OECD (1991): retained earnings 55 %, new equity 10 % and debt 35 %.

(B) Description of the tax parameters

Common figures for all countries for the real rate of return, the inflation rate, the true economic depreciation on assets and the weights for investments and sources of finance are used in order to identify differences in

effective tax rates due to tax regimes, rather than due to differences in underlying economic conditions.

The types of parameters incorporated into the model are as follows:

- statutory corporation tax rates, including surcharges and typical local tax rates on profit, along with various special rates that apply to specific forms of income or expenditure;
- corporate real-estate taxes, net wealth taxes and other non-profit taxes on assets;
- capital allowances for industrial buildings, machinery, intangibles (the purchase of a patent) and the tax treatment of financial assets and inventories.

Special Note: Methods used to split the revenue from personal income tax

The sources of personal income tax

Apart from the aggregate data in national accounts, additional data made available by Member States have been used to split recorded tax revenues into more detailed categories. This is of particular importance for the recorded personal income tax, which is typically

broad based and relates to multiple sources of income. A method had to be developed to break down revenue from personal income tax by economic function (i.e. labour, capital and consumption). This section describes the methods used by the Member States to generate estimates of this split of the personal income tax from tax-return data. The methods attribute personal income tax to four main taxable income sources (see Box F.6).

Box Special Note.1: Broad definition of the selected income sources

Income source	Type of taxable income components included
Employed labour	Wages and salaries Fringe benefits in kind Directors' remuneration Foreign source earned income Financial participation schemes (e.g. stock options) Deemed income from private uses of company cars
Self-employed labour	Income from unincorporated businesses Profits from trade or business and proceeds from independent professional services (e.g. dividend distributions from closely held companies)
Capital	Income from movable property (e.g. dividends, interest, distributions, royalties) Income from immovable property (rents earned on letting a private dwelling, etc.) Periodic transfers and private pensions Taxable capital gains for some Member States Other (e.g. rental value owner-occupied housing)
Transfers and pensions	Taxable social benefits (e.g. unemployment, health care and social assistance benefits) State pension benefits Occupational pension benefits

The resulting estimates of the personal income tax revenue that could be attributed to these taxable income sources are used in the numerators for the implicit tax rates on labour and capital (using relevant aggregate economic incomes as denominators) and in the breakdown of taxes across the economic functions (i.e. taxes on consumption, labour and capital, as a percentage of GDP).

THE FLAWS OF AGGREGATE DATA AND ADVANTAGES OF MICRODATA

Under an approach using only aggregate data, total personal income tax raised in respect of labour (capital) income is often estimated as the proportion of aggregate labour (capital) income in the aggregate taxpayer income. Another approach is to estimate a single average effective income tax rate on the basis of aggregate data. The total personal income tax revenue data is divided by the aggregate approximation of labour and capital income in the economy to get the overall effective personal income tax rate, which can subsequently be applied to the labour (capital) income

in order to estimate the income tax levied from labour (capital) income⁽³⁴⁾. This ignores the fact that effective rates on personal income tax vary across different taxable income components and groups of taxpayers. Even where, for example, labour and capital income are pooled together for tax purposes at the individual level, such an approach may be criticised where aggregate labour income is believed to be subject, on average across taxpayers, to a significantly different average effective tax burden than capital income⁽³⁵⁾. A main concern associated with average effective (implicit) tax rate analysis is the manner in which estimates are derived for the aggregate amount of personal income tax revenue raised from different types of income included in a given country's personal income tax base. Under an approach using only aggregate data from national accounts, for example, total personal income tax raised in respect of labour (or capital or other forms of personal taxable income, for example social transfer or pension income) is often estimated as the proportion of aggregate labour (or capital) income in the aggregate taxpayer personal income. This approach implicitly assumes that labour and capital income (or other forms of taxable income) is subject to one (common) average

⁽³⁴⁾ This approach was introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the economics and financial affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

⁽³⁵⁾ See also OECD (2000, 2002), Clark (2002) and De Haan, Sturm and Volkerink (2002).

effective tax rate⁽²⁶⁾. This assumption is generally unrealistic, and could be expected to lead to imprecise estimates of notional tax revenues raised in respect of different taxable income types and, therefore, imprecise estimates of average effective tax rates by economic income source⁽²⁷⁾.

Relying on micro-level data — that is, confidential tax data at the individual taxpayer level — Member States are able to generate more accurate estimates of personal income tax revenues raised on separate sources of income. Generally, capital income will tend to be concentrated on the right-hand side of the Lorenz curve and, therefore, be subject to higher marginal and average tax rates as compared to income from labour. On the other hand, special tax concessions may apply to income from capital, so that the average tax rate for capital income may not be significantly different from that for income from labour. For example, some Member States apply a 'dual' income tax system, in which capital income is usually taxed at a relatively lower (fixed) rate as compared to other earned taxable income. Forcing the latter assumption (of special tax concessions) on the data would however be a shortcoming to the analysis. Also, most Member States tend to tax pension benefits or social benefits more favourably than earned income from labour, either by way of increased tax allowances or tax credits that are age based, or by partial exemptions from the tax base. Using microdata sets that include separate reported figures at the taxpayer level for the items of income on which the personal income tax is raised, it is possible to account for such effects⁽²⁸⁾.

THE METHODOLOGICAL APPROACHES

Most Member States basically multiply individual income tax payments by proportions of the selected income sources in the total taxpayer income (Belgium, Denmark, Germany, Ireland, France, Luxembourg, the Netherlands, Finland and Sweden). This is done both by using microsimulation models relying on samples from the total taxpayer population and by using exhaustive tax-return data sets (e.g. Belgium and Ireland). The corresponding estimates obtained at the taxpayer level are consequently aggregated to obtain estimates of the personal income tax raised in respect of the selected sources of income. For example, the total amount of

personal income tax raised in respect of labour income, *PIT (labour)*, could be estimated as follows:

$$PIT(labour) = \sum_j (W_j / Y_j) * PIT_j = \sum_j w_j * PIT_j$$

where W_j measures the labour income of the j -th taxpayer in a sample of individuals ($j = 1, \dots, n$) and where PIT_j measures the personal income tax payment of the j -th taxpayer on his or her total taxable income Y_j . The above equation therefore measures the total personal income tax raised on labour income as a weighted average of each individual taxpayer's payment PIT_j , with the weights $w_j = (W_j / Y_j)$ attached to these individual payments reflecting the distribution of total wages and salaries across taxpayers.

Some Member States (Greece, Spain and Italy) instead use tax-return data that are aggregated at the level of a number of income classes or income tax brackets ($j = 1, \dots, n$), but essentially make the same calculations. The latter approach is likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers.

Some Member States (Austria, Portugal) choose another approach, using tax-receipts data from the wage (withholding) tax and (final) income tax statistics and applying a number of adjustments. Wage (withholding) tax is by its very nature designed to approximate the final income tax liability for wage earners as closely as possible, but in some cases there are certain adjustments for income tax assessments, because the wage tax withheld is not correct (e.g. because of different jobs or pensions during a single year). As this correction concerns only wage earners, in some cases the net amount of the correction is deducted from the total amount of recorded wage tax, and the amount of personal income tax is adjusted accordingly. Since wage tax can also be levied on social benefits (e.g. unemployment benefits, widower's benefits and invalidity benefits) or old-age pensions, the recorded wage tax is adjusted accordingly. The (adjusted) personal income tax is further split between income from self-employed businesses and capital income, either using aggregate proportions or information aggregated at the level of income classes (Austria). The latter approach is also likely to capture broadly comparable effects of the differences in tax

⁽²⁶⁾ This approach was introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the economics and financial affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

⁽²⁷⁾ See also OECD (2000, 2002b) and De Haan, Sturm and Volkerink (2002).

⁽²⁸⁾ In order to illustrate the degree of precision that can be reached using microdata rather than aggregate tax-return data, the ministries of finance and taxation in Denmark, Italy, the Netherlands and Finland performed additional calculations on the basis of only aggregate tax-return data for some years. It appeared that the differences for the estimated amounts of income tax raised on income from employed labour were rather small. The reason is that employed labour income is by far the most dominant income source, which means that the overall effective income tax rate (measured on the aggregate taxable income and across all taxpayers) is strongly influenced by the average effective tax rate on labour income. The differences were however significant for the other selected income sources. If only aggregate tax-return data were used, generally higher fractions would be computed for capital income and income in the form of social transfers and pensions, and generally lower fractions would be computed for income from self-employed labour.

treatment and the distribution of income sources across different groups of taxpayers, as outlined above.

Finally, Hungary (from 2009 onwards) uses a combination of microsimulation and a correction on the aggregate figures from the microsimulation model.

In most Member States the personal income tax system is comprehensive in the sense that all subcategories of taxable income are pooled at the individual level, and the result is taxed at ascending statutory tax rates. However, some Member States apply a given statutory rate on a specific income category, as can occur under a 'dual income tax' system. In the Netherlands, Finland and Sweden, for example, capital income is currently taxed at a relatively lower statutory rate as compared to other

earned income. In most cases, however, tax-receipts data are used to isolate the amount of tax collected on that particular income category. In Slovenia, capital income is taxed according to a flat rate while active income is taxed according to a progressive rate. In the United Kingdom, the personal income tax law actually prioritises the order of different types of income. For example, labour income is treated as the bottom of the taxable income and dividend income is treated as the top slice of taxable income. Unlike the method used in other Member States, the United Kingdom calculation therefore does not assume that the individual taxpayer has the same average effective income tax rate over all income sources (see also above). Instead, income source specific income tax rates are multiplied by the selected income sources at the taxpayer level.

Box Special Note.2: Overview of methods to estimate the allocation of the personal income tax

Countries	Data	Basic method
BE, DK, DE, IE, FR, LV, LU, HU (from 2009), MT, NL, PL, SI, FI, SE, NO	Data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as a percentage of the total tax base) at the level of the individual taxpayer
UK	Data set of individual taxpayers	Income source specific income tax rates multiplied by net taxable income sources at the level of the individual taxpayer
BG, CY, ES, EL, IT, LT	Income class data based on data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as a percentage of the total tax base) at the level of income classes/tax brackets
CZ, EE, HU (before 2009), AT, PT, RO	Tax receipts data from withholding and income tax statistics	Approach using aggregate withholding tax and final assessment income tax data with certain adjustments.

CREDITS AND DEDUCTIONS

Income sources are, insofar as it is possible, measured net of tax-base deductions or allowances that are exclusively earned on these income sources (e.g. allowances for savings, expenses incurred in maintaining labour income). This is important, as tax breaks and concessions given in respect of the tax on capital income can be quite substantial, with the result that the estimated fraction for personal income tax raised on capital income can be rather low, and in some cases even negative (e.g. in Denmark and the Netherlands). It is generally attempted to allocate income-specific tax credits (e.g. an additional tax credit that is earned exclusively on income from labour) to the base for splitting purposes to which it relates. Against this, the revenue effects of general tax-base deductions and credits are proportionately allocated across all income sources. Further complications in calculating the bases for splitting arise due to the fact that certain income tax receipts are

collected at source and certain tax breaks are granted at source, while others are collected and granted within the framework of the individual taxpayer's tax return. This is particularly an issue with certain components of capital income (interest, dividends, pensions, etc.). There are further conceptual and practical issues with pensions and the self-employed to which there are no easy answers.

As a result of data set limitations and a degree of inconsistency between the approaches adopted by the Member States (which affects most notably the allocation of income tax to capital and to social transfers and pensions), the accuracy and comparability of the estimates of the ITRs on labour and capital have been somewhat compromised. The sources of these inconsistencies are various. In some Member States, for example, tax-return data are only available at income-class level rather than at taxpayer level. For some countries not all the taxable benefits from social security

or old-age pension schemes could be separately identified from the tax-return data. Some Member States could not incorporate the revenue effects of tax-base deductions or tax credits specifically related to the main income sources. Inconsistencies may also arise where Member States permit a joint assessment of the taxable income of the household (e.g. in France before 2001). To give an example, the principal earner of the household may earn labour income whereas the spouse actually receives social benefits with a relatively lower income. In these cases, however, the same effective tax rate is applied to the taxpayers jointly assessed. There are further conceptual and practical problems with the treatment of pensions for which there are no straightforward solutions.

Some Member States were not able to provide full time-series coverage for all calendar years. In these cases a trend has been assumed using simple linear interpolations, or the fractions were assumed to remain constant. Where the latest year was not available, the previous year's split was used. In reality, changes in the fractions would reflect changes either in the distribution of income or in the tax parameters. Applying linear interpolation seems a valid method only in the absence of major tax reforms.

Apart from certain simplifying assumptions and estimates of the share of personal income tax limited to specific years, this new treatment of the personal income tax is a major improvement on the methodology used prior to the 2003 edition. It is found to be vastly better than an approach based on aggregate data in estimating the tax burden on non-wage income sources (in particular for social transfers and pensions and for self-employment income).

INDIVIDUAL COUNTRY APPROACHES BY TYPE OF APPROACH

(A) Approach using micro-tax-receipts data

- **Belgium.** The split of the personal income tax was estimated by the Ministry of Finance using detailed revenue statistics from the national tax administration based on individual tax returns. The data set covers any assessed income, and is exhaustive. In fact, the national tax administration already splits and allocates the aggregate personal income tax revenue raised on the 'global income' to the different income sources on a case-by-case basis, in order to derive entitlements of individual taxpayers to certain tax credits that are related to specific income sources. For example, the tax credits for pensions, sickness or unemployment are limited to the income tax that relates proportionally to the corresponding net income. This allocation of the tax revenue raised

on the 'global income' is calculated by multiplying individual tax payments by proportions of the income types in the total taxpayer's 'global income', as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. Subsequently, the estimated fractions of the aggregate personal tax revenue that is raised on the selected income types depend on a proportional division of the personal income tax that is due on the 'global income' and the income tax due on 'distinct income' sources that are taxed separately. The resulting fractions are consequently applied to the sum of revenues from advance payments on earnings, advance payments of tax on self-employed persons and the amount of the final income tax assessment. The revenue from withholding tax on income from movable capital and real-estate tax is not included in the above calculations; it is directly assigned to the capital income.

- **Denmark.** The split of the personal income tax was estimated by the Ministry of Taxation using a microsimulation model that is based on a sample of micro (taxpayer-level) data. The model incorporates the information on withholdings/prepayments and final income tax returns. The model is updated annually, and is used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The model also covers other legislative areas, such as unemployment benefits, housing subsidies, social assistance and so on. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. By including net interest payments in the tax base of capital, for example, the Ministry of Taxation has taken into account the way the tax relief for mortgage interest payments and other interest payments on loans reduces the tax base of capital. This explains why the estimated part of capital income may be lower than zero. The method takes into account that from 2001 onwards negative capital income can only be deducted in the local income taxes (and from 2007 the so-called healthcare contribution as a consequence of the municipal reform), and that from 1998 to 2001 the after-tax value of the deduction for negative capital income was gradually eroded. The so-called share income (which is taxed separately) is allocated directly to the capital income part. As regards employed labour income, it should be recognised that in 1995 and 1999 wage income was taxed as follows: on the one hand the tax base for the municipal income tax and the lower-limit central government tax was wage income less transport expenses and unemployment insurance

contributions; on the other hand the tax base for the so-called middle bracket and top bracket income tax was the part of the wage income — without any reduction for expenses — that exceeded a certain amount. If one reduces the tax base with deductible ‘wage expenses’ then the part of the mean limit and an upper limit income tax that is attributed to wage income is too small, whereas if it is not taken into account the part of the municipal income tax and lower-limit central government tax that is attributed to wage income is too big. The Ministry of Taxation has chosen the latter approach as it is believed that the bias will be the smallest in this case.

- Germany.** The split of the personal income tax was estimated by the Federal Ministry of Finance using a microsimulation model. This model is based on a representative sample of micro (taxpayer-level) tax-return data that is used for tax-forecasting purposes and for pre-assessing the consequences of changes in income tax legislation. In addition, the model allows the assessment of the solidarity tax, child benefits, the church tax and social contributions. The simulation model incorporates the information on withholdings/prepayments and final income tax returns (in Germany nearly every private household liable to income tax must file an income tax return; employees only paying wage withholding tax are also included in the sample). The calculations do not take into account child benefits and tax-free cash grants for acquiring or constructing new occupational dwellings, which are credited against the income tax liability. These transfers are deemed to be separate transfers in the context of social policy programmes. Basically, personal income tax payments are multiplied by the selected income sources at the micro level, as outlined above. The income sources are measured net of tax-base deductions that are exclusively earned on these income sources. Germany employs a comprehensive income tax base. There are no income-specific rates such as lower flat rates on income from capital investment, as in countries with dual income tax systems, nor does Germany grant lower tax rates or tax credits on low wages. However, the tax base may be largely offset by income-specific allowances (such as the savings allowance), tax incentives or arrangements in computing income, but these effects are captured within the calculations because the average effective tax rate is multiplied by the net taxable income sources.
- France.** The split of the PIT was based on a sample of around 500 000 tax declarations (2 % of the total). The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income. The income types are measured net of tax-base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types (e.g. the payable tax credit, the *prime pour l'emploi*, to encourage low-paid and low-skilled workers to resume active employment). It is worth noting that France employs a joint assessment of the taxable income in the household. For example, the principal earner in the household may earn labour income whereas the spouse receives social benefits, but the total amount of personal income is jointly assessed. In the calculations for the split of the personal income tax, however, in this case the same effective tax rate is applied to the partners jointly assessed. For the 2001-2004 period data provided by the French authorities also include taxes paid on transfers. For the 1999-2000 period this was only possible if the household income included salary or self-employed labour revenues. In order to maintain comparability and consistency in the time series the split for 1999 and 2000 has been adjusted. Assuming that the changes in the shares from 2000 to 2001 are only due to the introduction of the category ‘transfers’, the absolute changes for the other three categories have been calculated accordingly and deducted from the original values provided. For the period since 2012 the PIT split computation has been further refined. The split is now computed according to the breakdown of net taxable income (and not the reported income). For example, for salaries and wages it is the amount once the deduction for business expenses is taken into account. The new ESA 2010 is applied to the split calculation, with refundable tax credits now included in public expenditure instead of lowering the PIT amount. Real-estate capital gains and the mandatory standard deduction (PFO, *prélèvement forfaitaire obligatoire*) are also taken into account and are directly assigned to the category “Capital tax on income of households”. Finally, in order to have a precise breakdown of D51a by economic function, a different split is computed for each tax
- Ireland.** The split of the personal income tax was estimated by the Inland Revenue using an exhaustive data set with micro (taxpayer-level) tax-return data. The data set covers all taxpayers for which a return was received. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income,

concerned by the split (D51aa-other taxes, D51ac-CEDS, D51ad-CSG, D51af-other social levies, D51ag-personal income tax). These corrections introduce a break in the PIT series for France, notably for the shares of capital income of households and the self-employed, although the total share of capital remains almost unchanged.

- **Latvia.** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data from personal income tax returns and notifications, in accordance with the individual taxpayers' data. The notifications of personal income tax were used to calculate personal income tax revenue from the employed labour income, the tax on pension payments and the tax on capital and capital gains. Information on the personal income tax paid by the self-employed was derived from the declaration of annual income. The total PIT revenue is already shown in net form, i.e. the PIT repayments made by the State Revenue Service are already taken away.
- **Luxembourg.** The split of the personal income tax was estimated by the National Statistical Office using detailed revenue statistics from the national tax administration (Administration des contributions directes) based on exhaustive household tax returns (in Luxembourg PIT is based on family taxation) and on withholding revenues on employed labour and transfers. For the tax returns part, the method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. Then the withholding revenues are considered, because it is not mandatory to compile a tax return if there is only employed labour or pension income. Since the distinction between withheld amounts raised on employed labour and pension income is not available, data from the social security organisations were used. When only the total amount withheld was available from a social security organisation, the average rate of contribution was used as a proxy.
- **Hungary** (from 2009). The split of the personal income tax is based on a combination of a microsimulation using all individual tax returns and a correction on the aggregate figures from the microsimulation model. First the distribution of the PIT revenue attributed to the four income types is derived for each individual, then it is aggregated across all taxpayers. Finally, PIT on incomes taxed at source (they include fringe benefits and most of the taxed interest income, and are not reported in the annual tax returns and were not included before 2009) is added to the relevant categories and the final PIT split is calculated from these revenue figures.
- **Malta.** The split of the personal income tax is based on the actual data available at the local tax authorities through the individual returns. When returning their annual declarations, all taxpayers are obliged to correctly indicate the exact source of their income on their individual tax form. This information is then captured at micro level, and is used to compile the figures submitted in the national PIT questionnaire. There is no further extrapolation of the data, except in the case of withholding taxes on capital. Since the withholding tax is a flat percentage, this figure has been obtained based on the revenue generated from this particular source.
- **Netherlands.** The split of personal income tax is estimated by the Ministry of Finance using a microsimulation model that is based on a sample with micro (taxpayer-level) data. Updates for the model based on macro data are released six times per year, while the micro data sample is updated every two or three years. The microsimulation model covers the combined tax burden of wage withholding tax, personal income tax, social contributions and wealth tax. The method multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. In the Netherlands, the lowest income tax rate consists of personal income tax and social contributions; the highest two rates consist solely of personal income tax. The split has therefore been computed for both personal income tax and social contributions (which are in principle levied on all taxable personal income types). The income types are measured net of tax-base deductions that are exclusively earned on these income types. The compulsory net payments to the healthcare fund are split based on the number of people with employed labour, self-employed labour and transfers and are attributed to the social contributions. A special provision applies to the capital income of owner-occupied property. This is taxed at a notional rental value, which represents the balance of revenue and expenses connected with the use of the dwelling, and is assessed using statutory tables. As normal expenses are included in the notional rental value, no expenses other than mortgage interest and ground rent may be deducted. The deduction for mortgage interest payments explains why the estimated part of capital income is negative.
- **Poland.** The split of the personal income tax was estimated by the Ministry of Finance. Poland has a progressive tax system, hence the estimate is obtained with a bottom-up methodology, starting from taxpayer-level data and the aggregating the results. For taxes levied as lump sums, the method used simply multiplies the individual tax due by proportions of the income types in total taxpayer income. The income types are measured net of estimated social contributions. Adjustments were made for married couples' tax returns (their joint

income was used in the calculations). Owing to an important reform in 1999, which introduced tax-deductible health insurance contributions, there are two different methodologies for the years 1995-1998 and 1999-2004. For the years after 1999, the Ministry of Finance arrives at the PIT due by subtracting the amounts due as health insurance contributions from the total revenue, and the residual then represents the amount due for the PIT. The amounts due for the health insurance contributions are then split across economic functions and reintroduced in the PIT split so that the final PIT split given is homogeneous across the entire time period.

- **Slovenia.** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data sets for individual taxpayers, except in the case of pensions. As most of the PIT from pensions is only accounted for but not collected, the PIT from pensions is subtracted. Actual PIT collected from pensions is very close to prepayment of PIT from pensions during the year. Therefore, these prepayments are added to PIT from the transfer and pensions category. The method multiplies PIT payments by fractions of net taxable income sources (as a percentage of the total tax base) at the level of individual taxpayers. The allowances were deducted at the individual level (except in the case of pensions). In 2006, major changes in the PIT system were introduced — a schedular system for capital income was introduced and tax prepayments became final payments. This reform resulted into two different sets of data for 2006: accrual individual data for employed labour income, self-employed income and social transfers and pensions; and cash cumulative data for capital income.
- **Finland.** The split of the personal income tax was estimated by the Ministry of Finance using a microsimulation model that is based on a sample of micro (taxpayer-level) data. The information is collected by Statistics Finland. The model is updated annually, and is used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax-return data. The income types are measured net of tax-base deductions that are exclusively earned on these income types. The statistical information on dividend income in the model contains both the dividend income of the self-employed, which is treated as the capital part of the income, and the dividend income from investors, which is not income from self-employed labour but capital income from, for example, owning shares in a listed company. The statistical information is split into dividend income from self-employment and dividend income from savings and investments using an estimate. Since the year 2002 the method of splitting dividend income between dividends from listed companies and the dividends of the self-employed owners has been improved. Mortgage interest payments are not deducted from the capital income, since no rental value taxation of income from homeownership is applied.
- **Sweden.** The split of the personal income tax was estimated by the Ministry of Finance using microsimulation models that are mainly based on administrative sample data. The models are updated annually, and are mainly used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax-return data. The income types are measured net of tax-base deductions that are exclusively earned on these income types. An alternative way to describe the method is to say that the individual specific average effective income tax rate is calculated to split the personal income tax across different taxable income sources. Note, however, that these average effective tax rates are computed while incorporating the revenue effects of tax credits that are exclusively earned on the selected income sources. The revenue effects of general tax credits for all taxpayers are proportionally allocated across all selected income sources.
- **Norway.** The split of the personal income tax was estimated by the Ministry of Finance using a microsimulation model called LOTTE. The model is based on a sample from the household income statistics of Statistics Norway. The personal income tax system has two tax bases: personal income, from which no deduction may be made; and ordinary income. Ordinary income includes all types of taxable income from labour, transfers, business and capital. Certain costs and expenses, including interest paid on debt, are deductible in the computation of ordinary income. Dividends are regarded solely as capital income in the calculations. With the exception of the standard allowance, the basic allowance and the allowance for gifts to voluntary organisations, all allowances are entirely allocated to one income source. The basic allowance is calculated as a certain percentage of wage and

pension income with a lower and upper limit. In the calculations, the basic allowance is divided according to the size of wage and pension income, respectively, for each individual. Some basic allowance is reported separately for spouse supplementary pensions, child alimonies and pensions. These are allocated to transfer income. The allowance for gifts to voluntary organisations is a general allowance and is as such divided on all income sources. The sub-central and the central government income bracket tax are separated between the relevant income sources (labour, self-employed and transfer). The labour and transfer component in gross income is identified by the LOTTE model. Self-employed income is more difficult to identify because of some special limitation rules for this category of income included in the personal income tax base. Actual self-employed income may therefore be higher than the taxable self-employed income included in the gross personal income tax base. However, by hooking the LOTTE model to total gross personal income reported in the tax statistics, it is possible to identify the self-employed income in the tax base (by subtracting labour and transfer income from total gross personal income).

(B) Approach using both micro and aggregate tax-receipts data

The method employed in the United Kingdom is based on combining micro and aggregate tax-record data. Also, unlike the methods outlined above, the method does not assume that the individual taxpayer has the same average effective income tax rate over all income sources. Instead, income-source-specific tax rates are multiplied by the selected income sources at the taxpayer level.

- **United Kingdom.** The split of the personal income tax was estimated by Her Majesty's Revenue and Customs using a microsimulation model and aggregate tax-receipt data. The microsimulation model incorporates the information of withholding taxes (PAYE), self-assessment tax returns and claims by non-taxpayers for overpaid tax deducted at sources. The method does not assume that the individual taxpayer has the same average income tax rate over all selected income sources. Instead, income-source-specific tax rates are computed, because the personal income tax law prioritises the order of different types of income. For example, labour income is at the bottom of the taxable income and dividend income is treated as the top slice of the taxable income. The total tax liability that results from the microsimulation model, grossed up to the total taxpayer population for sampling, does not exactly correspond to the total recorded tax receipts from macro-tax-receipt data, due to differences in definition and sampling errors. The main differences

between the micro- and macro-tax-receipt data occur because some components (i.e. company income tax and unallocated tax receipts) are not modelled. Also, there are various repayments of personal income tax that are made directly at source and are not captured in the model data, including payments to pension funds, charities, special savings schemes, life-insurance relief, mortgage interest relief at source, child tax credits, working tax credits and vocational training relief. These elements of the macro-tax-receipt data have also been allocated across the selected income types, whenever this was possible.

(C) Approach using tax-return data aggregated at the level of income classes or tax brackets

In some Member States tax-return data is used that is aggregated at the level of a number of income classes or tax brackets. Basically, the recorded personal income tax payments are multiplied by the selected income types over the sum of the taxable personal income sources at the level of income classes or tax brackets. This approach thus implicitly assumes that a (common) average effective tax rate applies to all selected income types at the level of the income class. The corresponding estimates are consequently aggregated to obtain the estimate of the split of the personal income tax. Calculations by Italy have shown that differences from using either macro-tax-return data or microdata aggregated by income classes turn out to be significant for the taxable personal income types that are less important from a quantitative point of view. Although the method cannot provide the degree of accuracy of micro (taxpayer-level) data, it is believed that it is likely to capture the effects of progression of the personal income tax system and the distribution of income sources across different groups of taxpayers.

- **Bulgaria.** The split of the personal income tax was calculated by the Ministry of Finance using information from the tax returns filed at the National Revenue Agency, representing aggregated microdata per tax return. The tax base of the different types of income besides labour income is divided over the total tax base, and the ratio serves as a weight to measure the share of the relevant income in the total tax due. The sum of the weighted tax revenues is the tax due for all income except labour income. For employees receiving only labour income, the PIT is withheld by the employer. The share of every type of non-labour income mentioned previously is applied to the cash revenues from all types of income besides labour income. The revenues from labour income and from non-labour income form the total revenues. The share of the labour-income revenues in total PIT revenues is known, the share of the total non-labour-income revenues in total PIT

revenues is also known, along with the share of each type of non-labour income within the total non-labour-income revenues. The relevant shares serve as the PIT split.

- Greece.** The split of the personal income tax was estimated by the Ministry of Finance in cooperation with EL.STAT and Professor Geogakopoulos from the Athens University of Economics. The calculations were based on data from personal income tax returns, which were grouped by category of income and tax bracket. Basically, the method multiplies tax payments by proportions of the income types in the total taxpayer income, as outlined above, but aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In order to split between income from employed labour and transfers, data from the General Secretariat of Information Systems were used. The final percentages are comprehensive of tax on savings, which is included in category D.51a in addition to tax revenue from personal income tax; the total amount of this category constitutes tax on capital and, given that this tax is not calculated on the total income of households, it was added to income tax from capital in the calculations.
- Spain.** The split of the personal income tax was estimated by the Ministry of Finance, and the methodology was revised as of 2010. The estimates cover not only the population of PIT taxpayers — those who submit a PIT return — but also those PIT taxpayers not directly obliged to do so but whose contribution to the tax is made only through monthly withholding taxes and advance tax payments. The allocation of tax liabilities arising from earned income — wages and social benefits — is made directly through observed advance tax-payment data files rather than by calculating the weights based on the values of such income in accordance with the Spanish national accounts, as had been done until 2010. This latter change appreciably affects the final estimates, and now reflects much more accurately the allocation of each of those income sources, since, as noted repeatedly in previous years, national accounts data overstate the tax burden of pensions and other social benefits in the PIT. This is because it is not possible to deduct those pensions exempt from the tax, and furthermore under the former methodology it was not possible to take into account the different effective tax rates applied to both salaries and pensions, given that pensions usually pile up in lower income levels and therefore their taxation is substantially lower when applying a progressive tax schedule. Therefore, as of 2010 only tax data provided by the Spanish Tax Administration is used. The methodology is divided into three basic stages: (1) the final tax liability (by income sources) from PIT filers is directly obtained from tax-data records broken down into 47 income brackets; (2) for non-PIT filers the final PIT tax liability distribution is obtained as the difference between the total amount of periodic withholding tax payments (filers and non-filers) and the advance payments of the latter obtained through annual tax returns submitted by third parties; (3) the allocation of final tax liabilities arising from earned income among wages/salaries and social benefits is directly obtained through the annual observed tax statistics covering the whole tax population (filers and non-tax filers) related to periodic withholding and advance tax payments, and according to their own weight.
- Italy.** The split of the personal income tax was estimated by the Ministry of Finance using a microdata set containing IRPEF tax-return data for all taxpayers. Instead of computing an average tax rate for each individual taxpayer, the information was allocated to 35 classes of gross income. Basically, the recorded personal income tax payments were multiplied by the selected net taxable income sources over the sum of the net taxable income sources at the income class level. The income types are measured net of tax-base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types. In addition to the recorded IRPEF tax revenues, IRPEF payments received by the treasury on denominations other than IRPEF were incorporated into the calculations. These include tax on dividend distributions and dividend withholdings, which were directly allocated to the capital income category. Since 2015, the labour cost concerning permanent contract workers has not been included in the IRAP tax base. The IRAP split is estimated on the basis of tax returns, therefore taking into account the labour cost deduction. On the other hand, 2015 IRAP revenue data may not fully reflect the legislative change because of the tax advance payment system. IRAP revenues will probably decline substantially in 2016. Therefore, the capital component amount of IRAP will be overestimated in 2015 and underestimated in 2016.
- Cyprus.** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on tax-assessment data, which were grouped by category of income and by tax bracket into 26 income classes. The recorded personal income tax payments are multiplied by the taxable income sources for each class and then divided by the aggregate taxable income of the class. The income types are measured as net taxable personal incomes. All deductions have been allocated to the correct base class and category for the purposes of the split. The personal allowances have been allocated in proportion to the income sources.

- **Lithuania.** The split of the personal income tax was estimated by the Ministry of Finance utilising data from the State Tax Inspectorate. Data coverage is very high (99.9 % to 100 % of actual payments by the different revenue group of personal income tax). Lithuania's calculations are simplified by the existence of a dual rate system for earned and unearned income. The categorisation of income taxes allowed most elements to be allocated to their economic functions without the need for further individual or income class breakdowns. The split of personal income tax calculation breaks down the total amount of the tax refund across the various revenue groups. Payments from non-employment related or n.e.c. income were attributed to the payments from capital and income from individual activities, in proportion to the interrelation between respective incomes calculated according to tax-return data. Adaptations to the methodology were made from 2002 to 2003 as a result of changes in the legislation that allowed deductions for life-insurance and pension contributions and for certain interest payments. Note that for the year 1999 data limitations required a special estimate that was based on a different methodology.

Taxes and social contributions paid by the self-employed are allocated to the capital and business income category⁽²⁹⁾. Italy proposed to split tax revenues from income of self-employed in 80 % and 20 %, because most of the self-employed in Italy are more comparable to dependent employed workers. The 80 % are related to labour and the 20 % are linked to capital income of the self-employed. The mixed income of the self-employed should be split accordingly. Social contributions of the self-employed are attributed to labour in the Italian method.

(D) Approach using aggregate withholding tax and final assessment income tax data with certain adjustments

In some Member States the estimates of the split of the personal income tax were computed on the basis of aggregate statistics of withholding tax and the final personal income tax by assessment.

- **Czechia.** The split of the personal income tax was estimated by the Ministry of Finance. Three PIT accounts exist: the first, wage tax withheld by the employer, is purely labour; the second, withholding tax, is presumed to be purely capital; and the tax paid per tax return was split. The calculations were based on data from personal income tax returns, which were grouped by category of income and by tax bracket into 20 classes. The method multiplies

tax payments by proportions of the income types in the total taxpayer income, aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In calculating the split between income from employed labour and transfers, it was found that almost all the transfers were tax exempt (0.001 % of the total PIT revenue) so all were allocated to employed labour. All deductions have been allocated to the correct base class and category for the purposes of the split.

- **Estonia.** The split of the personal income tax was estimated by the Ministry of Finance using micro-level data from the income tax returns and withholding tax statistics. Different approaches were used for determining the PIT splits depending on data availability. Thanks to the very good quality and detail of the data for 2004, the split for that year is the most thorough. Firstly, withholding tax returns were used to derive the split in the case of resident natural persons who did not submit the 2004 income tax return. As in the case of withholding tax returns, the income is already divided between 19 different income categories; the data was grouped into income from labour, capital and transfers. Secondly, withholding tax returns where payments to non-resident natural persons are declared and divided into 11 different income sources were used, and the PIT split obtained. In both cases the permitted deductions are taken into account in finding the PIT split. In the third step, based on the income tax returns, PIT from self-employed labour was first estimated. As from 2004, the increased basic exemption in event of pension is declared on the income tax return; it was assumed that only resident natural persons who are entitled to pensions declare it and would be able to use this deduction. In the case of other income sources, i.e. income from Estonia, gains from transfer of property, other income and income from abroad, all the deductions (including the basic tax allowance) were allocated proportionally over the income sources, except the special deduction for self-employed persons in agriculture, which was allocated to their income. The split for the years 2001-2003 was made based on withholding tax returns of non-resident natural persons and on income tax returns. The estimates concerning 1996-2000 were made based solely on the income tax returns data.

- **Hungary** (before 2009). The split of the personal income tax was estimated by the Ministry of Finance using aggregate statistical information from individual personal income tax returns and the declarations of enterprises on withholding tax. The share of the personal income tax on labour is related

⁽²⁹⁾ Except the income and taxes of 'continuous and coordinated collaborations' that are allocated to the labour category. The income of these self-employed workers is treated, for tax purposes, as income of employed workers.

to the total revenue from the personal income tax by the deduction of shares pertaining to capital and to self-employed income together with a weighted proportion of the tax credits from the latter.

- **Austria.** The split of the personal income tax was estimated by the Ministry of Finance using statistical information from the wage withholding tax and the final income tax by assessment. Taxes raised on income from employed labour are withheld by the employer at source, and the wage tax system is designed to approximate the final personal income tax as closely as possible, but in some cases certain repayments have to be made by the tax administration. This can, for example, occur if the taxpayer receives income from several jobs or pensions during a single year, or if there are different payments per month or deductions for special expenses, etc. As these repayments concern only wage taxpayers, the total net amount of the repayments was deducted from the total recorded wage tax, and the recorded income tax was adjusted accordingly. Also, the income from employment includes income in the form of social transfers and pension benefits received. The recorded revenue of the wage tax was also corrected for the relevant amount to arrive at the fraction of income tax levied on labour income. The revenue of the personal income tax by assessment largely reflects entrepreneurial income and income from capital. The (corrected) recorded revenue from the personal income was split between the two sources, using tax-return data aggregated at the level of a number of income classes, as outlined above.
- **Portugal.** The split of the personal income tax was estimated by the Ministry of Finance using information from personal income tax returns, except for the amount of tax raised on capital income, which was estimated using information on both withholding taxes and personal income tax returns. The estimates are based on three data sets: (1) aggregate net taxable incomes by category of income; (2) tax liabilities by category of income or groups of categories, depending on the type of tax returns — some households only earn income from one category of income (e.g. income from labour), so the tax liability is directly imputable to that category, but other households simultaneously earn income from more than one category (e.g. income from labour and income from self-employed labour); (3) aggregate data from withholding tax returns relating to incomes subject to a final withholding tax, which, in general, are not reported in tax returns (e.g. interest on bank deposits). The split of the personal income tax was estimated according to the following procedure. As the first step, the tax liability of households with one source of taxable

personal income was directly allocated. As the second step, the net taxable incomes of households with one source of income were subtracted from the aggregates of the net taxable incomes by category of income. Third, the aggregate tax liability of households that earn more than income was split. This split was made in proportion to the aggregate taxable incomes for each category that resulted from the second step. In this step it was thus assumed that all categories of income are subject to a common average effective tax rate. Finally, the revenue from the final withholding tax was added to the relevant categories. It should be noted that this assumes that none of the income subject to a final withholding tax is reported in the tax return and so could result in double counting. However, in practice, it is believed that the amounts concerned are not of great magnitude.

- **Romania.** The split of personal income tax was estimated by the Ministry of Finance in collaboration with the national statistical office using aggregate statistical information on the general personal income tax revenues and the afferent taxable base, divided among the relevant categories.

ESTIMATES OF THE SPLIT OF PERSONAL INCOME TAX

The following tables present the resulting estimates for the split of the personal income tax. Looking at the estimates there are some noticeable differences, in particular for the income tax allocated to capital and social transfer and pension benefits. By including net interest payments in the tax base of capital, for example, some Member States (e.g. Denmark and the Netherlands) have taken into account the way the tax relief for mortgage interest payments and other interest payments on loans effectively reduces the tax base of capital. This explains why the estimated fraction for personal income tax raised on capital income is sometimes relatively low (or even negative) for a number of Member States. In some Member States such deductions are less significant or non-existent, while others were unable to take the revenue effects of such specific tax-base deductions yet into account. Also, some Member States were unable to estimate the amount of personal income tax on (taxable) social transfers, while others could not distinguish between different types of pension benefits. Inevitably this may have had some consequences for the implicit tax rates on labour and capital. The estimates for the amount of personal income tax allocated to capital income and to social transfers and pensions would benefit from future work. What is also noteworthy from the table is the fact that the personal income tax revenue allocated to (employed) labour income appears to be relatively low in Greece and Poland.

Table 1: Personal income tax revenue allocated to employed labour income
(% of total revenue of personal income tax)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BE	77.3	77.6	77.9	78.0	78.1	77.3	77.0	76.1	75.3	74.0	73.5	73.4	73.4
BG	84.8	82.5	86.5	87.7	85.7	85.6	86.4	87.4	87.8	88.5	88.6	88.7	89.1
CZ	89.5	93.0	93.1	96.2	95.3	95.4	95.5	96.9	95.5	95.5	95.7	95.4	95.4
DK	72.8	75.9	75.0	71.9	71.6	71.2	69.4	68.0	67.5	68.1	68.1	68.1	68.1
DE	70.3	71.2	73.2	72.7	72.7	72.7	72.7	72.5	71.6	71.7	71.7	72.4	74.0
EE	89.5	88.5	86.7	86.1	86.8	88.2	88.4	88.5	87.7	87.8	87.9	85.8	84.9
IE	80.5	81.1	81.7	82.3	82.9	83.4	83.2	83.7	80.9	83.6	83.9	84.1	84.3
EL	50.7	50.0	50.3	50.5	47.7	50.2	50.2	50.2	50.2	50.2	50.2	50.2	50.2
ES	68.2	70.9	72.4	73.0	72.1	70.7	69.5	68.4	67.6	67.3	66.6	65.7	66.0
FR	58.4	58.1	57.8	54.2	55.5	56.8	55.4	55.4	55.2	55.8	55.8	56.9	57.5
HR	83.5	84.3	85.1	84.7	84.9	83.6	80.4	80.4	76.3	75.0	72.9	73.7	73.7
IT	54.4	55.6	55.1	54.7	54.5	55.0	54.4	53.5	53.9	53.8	54.4	54.2	54.2
CY	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5
LV	96.6	96.3	94.4	89.0	87.1	87.1	86.8	86.1	86.4	85.8	84.6	84.7	80.9
LT	87.4	84.0	71.0	76.9	77.9	76.3	78.4	77.2	76.4	75.1	72.8	73.4	82.3
LU	71.8	74.5	73.3	73.2	72.7	72.8	73.2	72.4	72.1	71.8	71.9	73.8	73.8
HU	79.6	82.8	79.4	82.8	82.8	84.4	84.0	83.9	84.1	83.8	84.0	83.3	83.0
MT	69.2	69.7	69.3	69.7	69.8	70.4	70.2	70.4	69.7	70.4	69.8	71.4	78.1
NL	69.6	68.7	73.2	71.4	72.4	71.7	69.5	63.9	67.0	66.7	61.2	63.3	61.7
AT	62.8	63.1	62.0	61.7	62.5	62.6	62.2	61.7	61.7	60.3	60.4	60.7	60.1
PL	45.0	49.3	48.4	48.9	47.8	48.5	47.7	48.0	47.3	47.9	47.8	47.0	47.0
PT	60.6	58.9	59.1	61.2	59.1	54.8	55.6	55.4	57.3	59.0	60.0	60.5	60.5
RO	69.5	67.6	69.2	75.4	74.1	74.7	74.9	67.5	64.4	59.0	65.3	68.0	63.8
SI	82.2	83.7	87.2	87.8	87.9	86.4	89.8	88.4	87.3	88.0	86.7	85.6	85.6
SK	86.5	88.1	93.9	94.3	93.8	94.4	93.8	93.9	94.3	95.0	96.4	96.2	96.7
FI	66.3	69.1	69.1	67.3	66.7	66.4	65.5	63.5	62.3	61.8	61.0	60.6	60.6
SE	66.3	69.8	68.9	69.1	71.6	71.6	70.9	70.2	68.6	68.6	68.8	70.6	71.0
NO	73.6	74.9	73.4	72.7	73.6	73.6	73.9	73.6	68.4	70.1	71.6	72.0	72.0
UK	73.0	72.2	73.2	74.8	75.5	74.7	73.7	73.1	71.1	72.0	71.8	71.3	71.3

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant

Source: European Commission services.

Table 2: Personal income tax revenue allocated to income of the self-employed
(% of total revenue of personal income tax)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BE	12.2	12.0	11.8	12.1	11.9	12.0	12.2	13.0	13.2	13.7	13.7	13.9	13.9
BG	11.5	11.0	8.4	8.7	10.4	10.8	10.2	9.3	8.8	8.6	7.8	7.8	7.5
CZ	8.2	4.6	4.6	1.9	2.5	2.3	2.1	0.9	2.0	2.2	1.9	2.1	2.1
DK	5.5	4.3	4.0	4.3	4.3	4.0	4.4	4.9	4.8	4.9	4.9	4.9	4.9
DE	21.4	19.7	18.3	20.5	20.5	20.3	20.1	20.0	20.7	20.4	20.2	19.4	17.4
EE	1.5	1.3	1.0	1.1	1.6	1.3	0.9	0.8	0.8	0.7	0.7	0.8	0.7
IE	11.2	10.8	10.4	9.9	9.5	8.6	8.7	8.7	8.5	8.8	8.6	8.5	8.3
EL	19.7	19.5	17.8	16.2	20.7	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
ES	10.9	9.1	7.9	7.9	7.4	7.6	7.7	8.0	8.7	8.8	9.1	9.1	9.0
FR	15.4	14.8	14.2	14.9	12.7	10.5	10.0	9.8	9.9	9.6	9.3	9.1	9.2
HR	5.5	5.1	4.3	4.2	4.3	4.3	5.4	4.8	5.2	5.1	5.0	5.3	5.3
IT	18.4	16.8	15.2	15.2	15.3	15.1	14.6	14.5	14.5	14.5	14.0	14.5	14.5
CY	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1	5.1
LV	2.5	1.7	2.0	3.2	3.3	3.1	2.7	2.9	2.6	2.7	2.7	2.9	2.8
LT	4.3	4.1	4.5	3.6	3.4	4.2	3.8	4.6	3.8	4.3	4.9	4.5	3.1
LU	9.0	6.9	9.5	8.5	8.8	7.7	8.0	8.3	8.1	8.9	9.7	9.7	9.7
HU	3.1	3.1	3.3	3.8	5.5	5.6	5.7	5.5	5.6	5.3	4.9	5.0	4.9
MT	8.6	7.9	7.9	7.6	7.4	7.2	7.2	7.3	7.6	7.9	8.0	8.3	5.5
NL	23.8	26.2	20.6	21.3	19.7	18.7	19.9	24.1	19.0	18.4	19.6	20.6	22.0
AT	16.2	15.5	16.8	16.6	15.7	15.2	15.5	15.9	16.0	18.5	18.6	18.4	19.1
PL	30.4	28.5	27.7	27.1	27.9	26.2	26.3	27.8	29.0	29.4	30.5	32.4	32.4
PT	9.1	8.3	7.6	7.4	6.2	5.8	5.7	5.6	5.6	6.0	6.2	6.3	6.3
RO	5.5	5.9	4.3	4.8	4.7	4.4	4.7	4.3	3.7	3.0	2.7	2.9	5.9
SI	7.0	6.0	4.7	4.2	4.0	3.6	3.7	4.2	4.0	3.9	4.0	4.1	4.1
SK	11.6	10.1	4.6	4.2	5.0	4.3	4.7	4.8	4.6	3.9	2.5	2.7	2.2
FI	7.9	7.2	7.2	6.9	7.5	7.5	7.3	7.8	7.1	7.2	7.5	7.4	7.4
SE	2.7	2.7	2.6	2.6	2.7	2.6	2.4	2.3	2.3	2.2	2.1	2.1	2.1
NO	7.9	7.1	6.9	6.9	7.0	6.7	6.3	6.2	5.9	6.0	6.0	5.9	5.9
UK	12.3	12.5	11.5	11.3	11.0	10.7	10.6	10.6	10.4	10.5	10.4	10.1	10.1

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

Table 3: Personal income tax revenue allocated to social transfers and pensions

(% of total revenue of personal income tax)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BE	12.9	13.5	14.1	14.2	14.5	14.6	14.1	15.0	15.4	15.8	16.1	16.2	16.2
BG	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CZ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
DK	21.5	22.2	25.0	24.5	25.2	25.5	25.9	26.2	25.5	25.0	25.0	25.0	25.0
DE	3.3	3.3	3.5	3.8	3.8	4.0	4.0	4.2	4.3	4.5	4.6	4.7	4.9
EE	4.9	7.2	11.0	10.9	9.3	8.8	8.8	8.7	8.8	9.2	8.9	10.9	11.0
IE	0.9	1.1	1.4	1.6	1.9	2.0	2.2	2.2	2.0	2.0	2.0	2.0	2.0
EL	18.1	19.1	20.6	22.1	19.7	23.1	23.1	23.1	23.1	23.1	23.1	23.1	23.1
ES	6.2	6.6	7.4	8.9	9.8	10.9	11.9	12.3	12.1	12.4	12.3	12.1	12.2
FR	16.9	17.7	18.5	20.0	18.5	17.0	17.6	18.2	18.5	18.5	18.7	18.2	17.4
HR	2.6	2.8	2.9	3.0	2.5	2.9	3.2	3.1	2.4	2.4	2.3	2.5	2.5
IT	22.0	22.5	24.4	24.9	25.5	26.2	27.0	28.2	28.0	28.1	28.1	27.9	27.9
CY	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
LV	0.9	2.0	3.6	4.7	5.2	5.3	5.3	5.6	5.7	6.0	6.1	5.7	5.5
LT	2.9	4.3	5.5	5.3	4.3	3.6	2.3	3.0	3.4	3.3	3.1	3.2	2.4
LU	11.4	11.3	11.5	11.5	12.2	12.6	12.6	12.6	12.7	12.8	11.8	11.2	11.2
HU	7.4	8.4	3.4	2.6	0.8	1.0	1.0	0.9	0.8	0.9	0.9	0.9	1.0
MT	16.2	16.3	16.8	17.2	17.3	18.0	18.3	18.7	18.7	19.1	19.7	18.1	15.4
NL	17.9	17.0	18.9	18.6	19.4	20.2	20.8	19.3	20.3	19.7	22.5	19.4	18.5
AT	18.0	18.1	18.4	19.0	19.3	19.7	19.8	20.1	20.0	18.5	18.4	18.2	18.1
PL	15.6	15.6	17.3	17.5	17.6	18.2	18.6	18.5	18.0	17.6	16.2	15.6	15.6
PT	15.6	15.7	16.7	18.3	19.7	19.7	23.4	23.8	24.8	24.9	24.6	24.0	24.0
RO	1.9	1.9	4.6	5.8	5.4	5.6	6.4	5.7	5.5	5.3	3.1	3.3	3.6
SI	2.1	2.2	2.3	2.5	2.8	2.7	1.1	1.5	1.5	1.5	1.5	1.6	1.6
SK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FI	17.8	17.4	19.0	20.0	20.1	20.7	21.6	22.1	23.1	23.6	24.6	24.6	24.6
SE	22.4	22.9	24.1	22.5	20.9	21.4	21.6	20.5	19.9	19.9	19.6	19.1	18.7
NO	9.9	9.8	10.5	10.8	9.6	10.0	9.7	10.0	13.4	13.1	10.5	10.4	10.4
UK	1.7	1.7	1.2	1.9	2.1	2.3	2.4	2.6	2.6	2.5	2.5	2.5	2.5

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

Table 4: Personal income tax revenue allocated to capital income
(% of total revenue of personal income tax)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
BE	-2.3	-3.0	-3.7	-4.4	-4.5	-3.9	-3.3	-4.1	-3.9	-3.5	-3.4	-3.4	-3.4
BG	3.7	6.5	5.0	3.6	3.9	3.6	3.3	3.3	3.3	3.0	3.6	3.5	3.4
CZ	2.2	2.4	2.3	1.9	2.2	2.3	2.4	2.1	2.6	2.3	2.3	2.5	2.5
DK	0.3	-2.3	-3.9	-0.7	-1.1	-0.8	0.3	1.0	2.2	2.1	2.1	2.1	2.1
DE	5.0	5.8	5.0	3.0	3.0	3.0	3.2	3.3	3.4	3.4	3.5	3.6	3.7
EE	4.1	3.1	1.3	1.9	2.3	1.8	1.9	2.0	2.7	2.3	2.5	2.5	3.4
IE	7.5	7.0	6.6	6.1	5.7	6.0	5.9	5.4	8.6	5.6	5.5	5.4	5.4
EL	11.4	11.4	11.3	11.2	11.9	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7
ES	14.8	13.4	12.4	10.2	10.7	10.8	10.9	11.3	11.7	11.5	11.9	13.0	12.9
FR	9.3	9.4	9.4	10.9	13.3	15.8	17.1	16.6	16.4	16.2	16.3	15.9	15.8
HR	8.3	7.7	7.6	8.2	8.3	9.2	11.0	11.8	16.1	17.5	19.8	18.5	18.5
IT	5.2	5.1	5.2	5.3	4.7	3.8	4.0	3.9	3.6	3.6	3.5	3.4	3.4
CY	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
LV	0.0	0.0	0.0	3.1	4.4	4.5	5.1	5.4	5.2	5.5	6.7	6.7	10.8
LT	5.4	7.7	19.1	14.2	14.4	15.9	15.5	15.1	16.5	17.3	19.2	18.9	12.2
LU	7.8	7.3	5.6	6.7	6.3	6.9	6.3	6.7	7.1	6.5	6.6	5.3	5.3
HU	10.0	5.7	13.9	10.8	10.9	9.0	9.2	9.6	9.5	10.0	10.2	10.8	11.1
MT	6.0	6.1	6.0	5.5	5.5	4.4	4.3	3.6	3.9	2.6	2.4	2.2	1.1
NL	-11.4	-11.9	-12.7	-11.3	-11.6	-10.6	-10.2	-7.3	-6.3	-4.8	-3.2	-3.3	-2.2
AT	3.0	3.3	2.9	2.7	2.5	2.5	2.5	2.3	2.3	2.7	2.7	2.6	2.7
PL	9.0	6.6	6.7	6.5	6.7	7.1	7.4	5.6	5.7	5.1	5.5	5.0	5.0
PT	14.8	17.0	16.6	13.1	14.9	19.7	15.3	15.2	12.3	10.1	9.2	9.1	9.1
RO	23.1	24.5	22.0	14.0	15.9	15.3	14.0	22.5	26.4	32.8	28.8	25.7	26.8
SI	8.7	8.2	5.8	5.6	5.4	7.3	5.3	5.9	7.2	6.7	7.7	8.7	8.7
SK	1.9	1.8	1.5	1.5	1.2	1.3	1.4	1.3	1.1	1.1	1.0	1.1	1.1
FI	8.0	6.3	4.7	5.8	5.7	5.3	5.6	6.6	7.6	7.4	7.0	7.3	7.3
SE	8.6	4.6	4.4	5.7	4.7	4.4	5.1	6.9	9.2	9.4	9.6	8.2	8.2
NO	8.7	8.2	9.1	9.6	9.8	9.7	10.1	10.2	12.3	10.8	11.9	11.6	11.6
UK	13.1	13.7	14.1	12.0	11.4	12.4	13.3	13.8	15.8	14.9	15.3	16.2	16.2

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

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