



# Taxation Trends in the European Union

Data for the EU Member States,  
Iceland and Norway

2018 Edition

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# Preface

In recent years, tax policy has become a central pillar of government measures to boost the economy and tackle social and environmental issues. Increasingly, the challenges faced by tax systems are global in nature, and high quality data and comparable information about different countries' tax systems are essential for developing policies for the future. 'Taxation Trends in the European Union' responds to this need by providing an overview of recent trends in taxation revenues, tax structures and reforms.

As in previous editions, the 2018 'Taxation Trends' report is based upon harmonized and comparable taxation data from the National Statistical Institutes, transmitted to and validated by Eurostat. It draws upon the government finance statistics as well as the more detailed 'National Tax Lists' for each country. These data are compiled in accordance with the harmonized European System of National and Regional Accounts (ESA 2010).

The report relies upon a number of valuable contributions from experts of the Ministries of Finance in all the countries covered, including some additional data. We would like to express our special thanks for their many inputs and help without which the report would not have been possible.

In addition to the analysis of Europe-wide trends in Part 1, Part 2 presents a series of country chapters covering the 28 EU Member States, Iceland and Norway. For each country, key taxation indicators are provided on tax revenues as a percentage of GDP for the years 2004 to 2016. These are supplemented by factual tables presenting the latest tax reforms in each country. In Annex A, the reader can find more than 80 tables of the various taxation indicators, while Annex B contains a detailed description of the methodology used to calculate the indicators.

The data and information from this report, as well as other materials, can be found on the '[Economic Analysis](#)' web pages of DG Taxation and Customs Union. Finally, the '[Taxes in Europe](#)' database contains detailed and updated information on the most important taxes in force in the EU Member States.

Stephen Quest

Director-General

Directorate-General for Taxation and Customs Union

# Background information

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

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 TAXUD, 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.

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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 for all EU countries, showing tax revenues for all major taxes, will be 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**).

# Acknowledgements

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# Abbreviations

Country abbreviations		Commonly used acronyms	
<b>BE</b>	Belgium	<b>EU</b>	European Union
<b>BG</b>	Bulgaria	<b>EMU</b>	Economic and Monetary Union
<b>CZ</b>	Czech Republic		
<b>DK</b>	Denmark	<b>MS</b>	Member State
<b>DE</b>	Germany	<b>EU-28</b>	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)
<b>EE</b>	Estonia	<b>EU-27</b>	European Union (BE, BG CZ, DK, DE, EE, IE, EL, ES, FR, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, RO, SI, SK, FI, SE, UK)
<b>IE</b>	Ireland	<b>EA-19</b>	Euro area (BE, DE, IE, EE, EL, ES, FR, IT, CY, LV, LT, LU, MT, NL, AT, PT, SI, SK, FI)
<b>EL</b>	Greece	<b>EA-18</b>	Euro area (BE, DE, IE, EE, EL, ES, FR, IT, CY, LV, LU, MT, NL, AT, PT, SI, SK, FI)
<b>ES</b>	Spain		
<b>FR</b>	France		
<b>HR</b>	Croatia		
<b>IT</b>	Italy	<b>ECSC</b>	European Coal and Steel Community
<b>CY</b>	Cyprus	<b>EEA</b>	European Economic Area
<b>LV</b>	Latvia		
<b>LT</b>	Lithuania	<b>PIT</b>	Personal Income Tax
<b>LU</b>	Luxembourg	<b>CIT</b>	Corporate Income Tax
<b>HU</b>	Hungary	<b>EATR</b>	Effective Average Tax Rate
<b>MT</b>	Malta	<b>ESA79</b>	European System of Accounts 1979
<b>NL</b>	Netherlands	<b>ESA95</b>	European System of Accounts 1995
<b>AT</b>	Austria	<b>ESA2010</b>	European System of Accounts 2010
<b>PL</b>	Poland	<b>GDP</b>	Gross Domestic Product
<b>PT</b>	Portugal	<b>ITR</b>	Implicit Tax Rate
<b>RO</b>	Romania	<b>VAT</b>	Value Added Tax
<b>SI</b>	Slovenia	<b>NTL</b>	National Tax List
<b>SK</b>	Slovakia		
<b>FI</b>	Finland	<b>:</b>	Not available
<b>SE</b>	Sweden	<b>n.a.</b>	Not applicable
<b>UK</b>	United Kingdom	<b>p.p.</b>	Percentage points
<b>IS</b>	Iceland (EEA member)		
<b>NO</b>	Norway (EEA member)		

# Introduction

'Taxation Trends in the EU' presents taxation data and information for the twenty-eight Member States, Iceland and Norway.

The Part 1 analysis of developments in the EU outlines with graphs and tables the main trends in taxation indicators at the EU level. It summarizes the main figures presented in the report, and also provides data on top personal and corporate statutory tax rate developments, on effective average tax rates and on the so-called 'tax wedge'.

This is followed by the 'country chapters' in Part 2 which, for each of the 30 countries covered in the report, present:

- A summary table of the country's tax revenues covering revenues from direct and indirect taxes, social contributions etc., the structure of taxes by level of government, as well as revenues by economic function (consumption, capital, labour taxes). Indicators of revenues from energy, environmental and property taxes, implicit tax rates and payable tax credits are also included.
- The latest tax reforms announced, legislated or implemented during the calendar year 2017. The reforms are categorized by type of measure (VAT, CIT, PIT, etc.) and a brief description is provided along with the direction of change of the reform (base increase/decrease, rate increase/decrease).

The detailed statistical annex (Annex A) includes datasets for the main national accounts headings (direct, 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 implicit tax rates. The cut-off date for most of the data in this report was 7 December 2017. This concerns both the national accounts data and the more disaggregated tax data submitted to Eurostat (the National Tax Lists) which were used for calculating revenues by economic function as well as levels of environmental and property taxes.

The methodological annex in Annex B provides detailed guidance on the methodology used for all the calculations carried out for the 'Taxation Trends' publication.

As a complement to this report, the [DG TAXUD website](#), dedicated to the economic analysis of taxation, enables users to download the information contained in 'Taxation Trends', as well as a pdf version of the report itself. 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 on-line in the "Taxes in Europe Database" ([TEDB](#)).

As always, this report has benefited from the numerous and extremely valuable contributions received from experts of the national Finance Ministries.

# 1

## Development of the overall tax revenue in the European Union

## Level and long-term trends

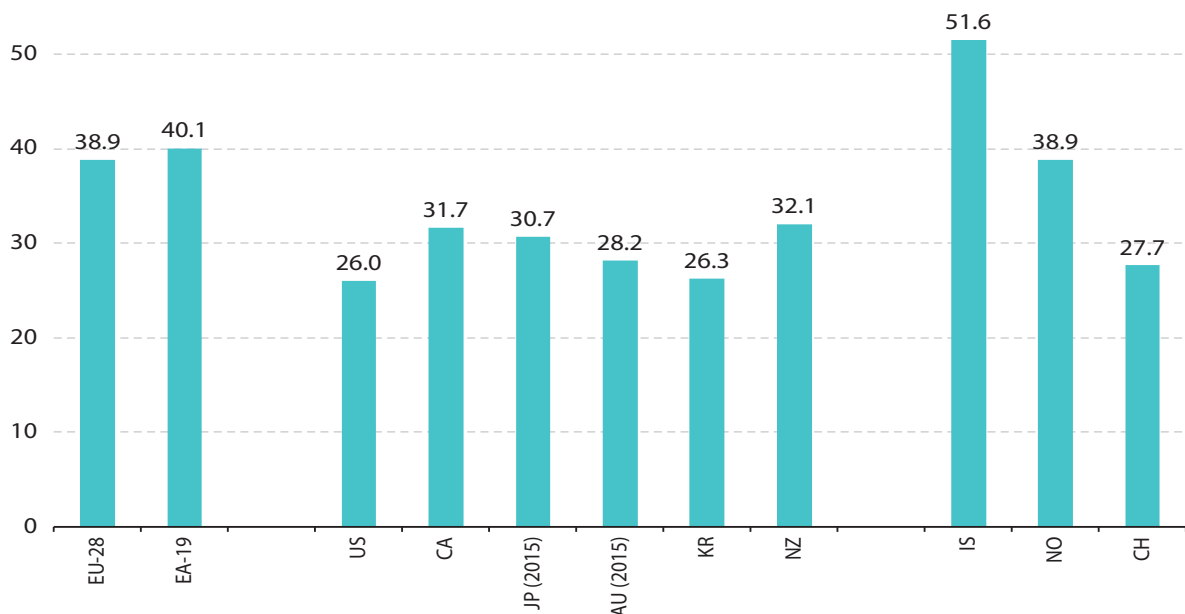
### EU TAX REVENUES REMAIN HIGH COMPARED WITH OTHER ADVANCED ECONOMIES

In 2016, EU-28 taxes and compulsory actual social contributions accounted for 38.9 %<sup>(1)</sup> of GDP. Compared to other advanced economies, the EU tax level is high: around 13 percentage points of GDP above the level for

the USA and 8 percentage points above that recorded by Japan (in 2015). It is also significantly higher than the level for New Zealand (32.1 %), Canada (31.7 %), Australia (28.2 % in 2015), Switzerland (27.7 %) and South Korea (26.3 %). The EU records an average tax-to-GDP ratio almost identical to that of Norway. The ratio for Iceland was exceptionally high in 2016 (51.6 %) due to a one-off stability contribution levied on financial corporations.

**Graph 1: Tax revenue (including social contributions), EU and selected countries, 2016**

(% of GDP)



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

### EU TAX-TO-GDP RATIO EDGES UPWARDS IN 2016

EU-28 tax revenues as a percentage of GDP grew slightly in 2016 (Graph 2). The tax-to-GDP ratio stood at 38.9 % for EU-28 (compared with 38.5 in 2015). The trend in the euro area was a continued levelling-off following the growth between 2011 and 2013, with revenues at 40.1 % of GDP in 2016, around the same level as that recorded each year since 2013.

Tax revenues rose in 19 Member States in 2016, most notably, Greece (2.3 percentage points of GDP), the

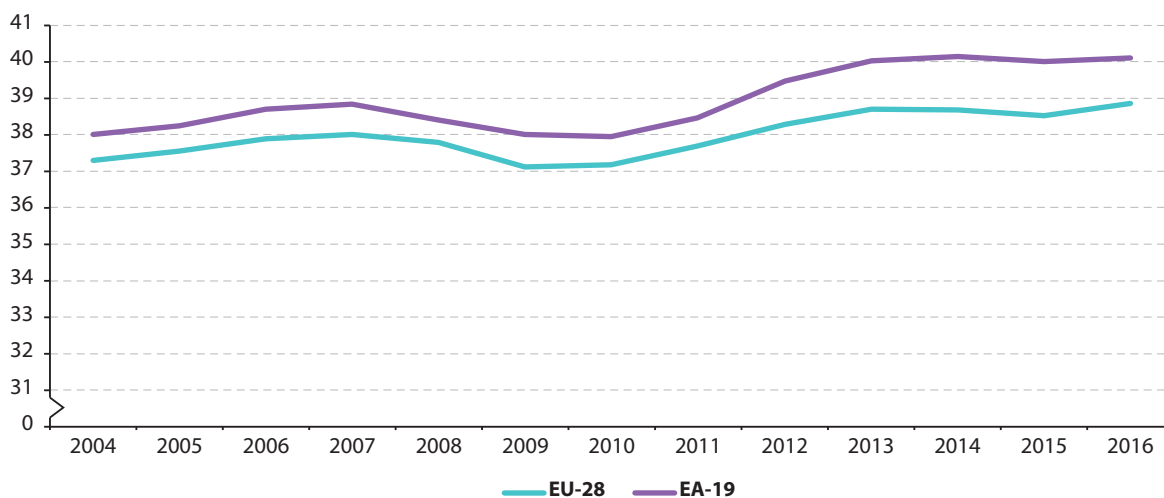
Netherlands (1.5 p.p.) and Luxembourg (1.1 p.p.). In nine Member States tax-to-GDP fell, with the largest decreases in Romania (- 2.1 p.p.) and Austria (- 0.9 p.p.).

The level of taxation in the EU differs greatly according to the Member State (Graph 3), with Denmark, France and Belgium having the highest ratio of tax revenue to GDP (46.4 %, 45.6 % and 44.4 % respectively), and Ireland (23.3 %), Romania (25.9 %) and Bulgaria (29.0 % of GDP) the lowest.

<sup>(1)</sup> The figures used in this report for tax to GDP and for total taxation correspond to the "Indicator 2" definition (see Part 3 - Annex B, Box A.1).

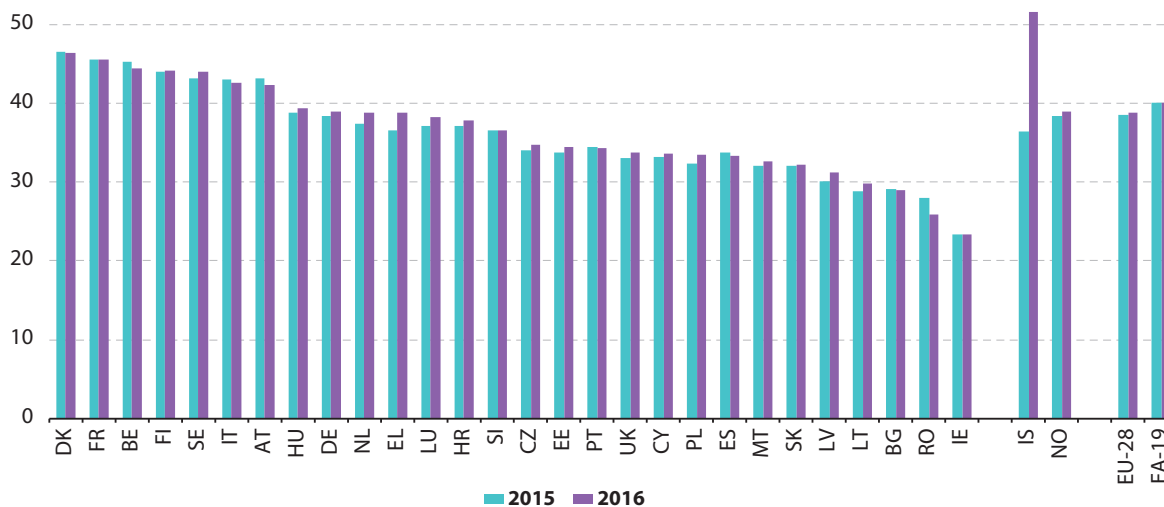


**Graph 2: Tax revenue (including compulsory actual social contributions), EU-28 and EA-19, 2004-2016**  
(% of GDP)



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

**Graph 3: Tax revenue (including compulsory actual social contributions), 2015-2016**  
(% of GDP)



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

## Revenue structure by level of government

In 2016, 52.4 % of the aggregate tax revenue in the EU-28 (including social contributions) was claimed by the central or federal government, 30.6 % accrued to the social security funds and 16.5 % to local or state government (Graph 4) <sup>(2)</sup>. Less than 1 % of the revenue accrued to institutions of the European Union (mainly VAT own resource receipts as well as custom duties and agricultural levies). There are considerable differences in structure from one Member State to another; for instance, some Member states are federal or grant regions a very high degree of fiscal autonomy (Belgium <sup>(3)</sup>, Germany, Austria, Spain). In the United Kingdom and Malta, the social security system is not separate from the central government level from an accounting point of view, whereas in Denmark most social security is financed through general taxation, implying large intra-governmental transfers to the social security funds.

The share of sub-central revenue (defined as municipalities plus the state level where it exists) varies from around 1 % to just under one third of the

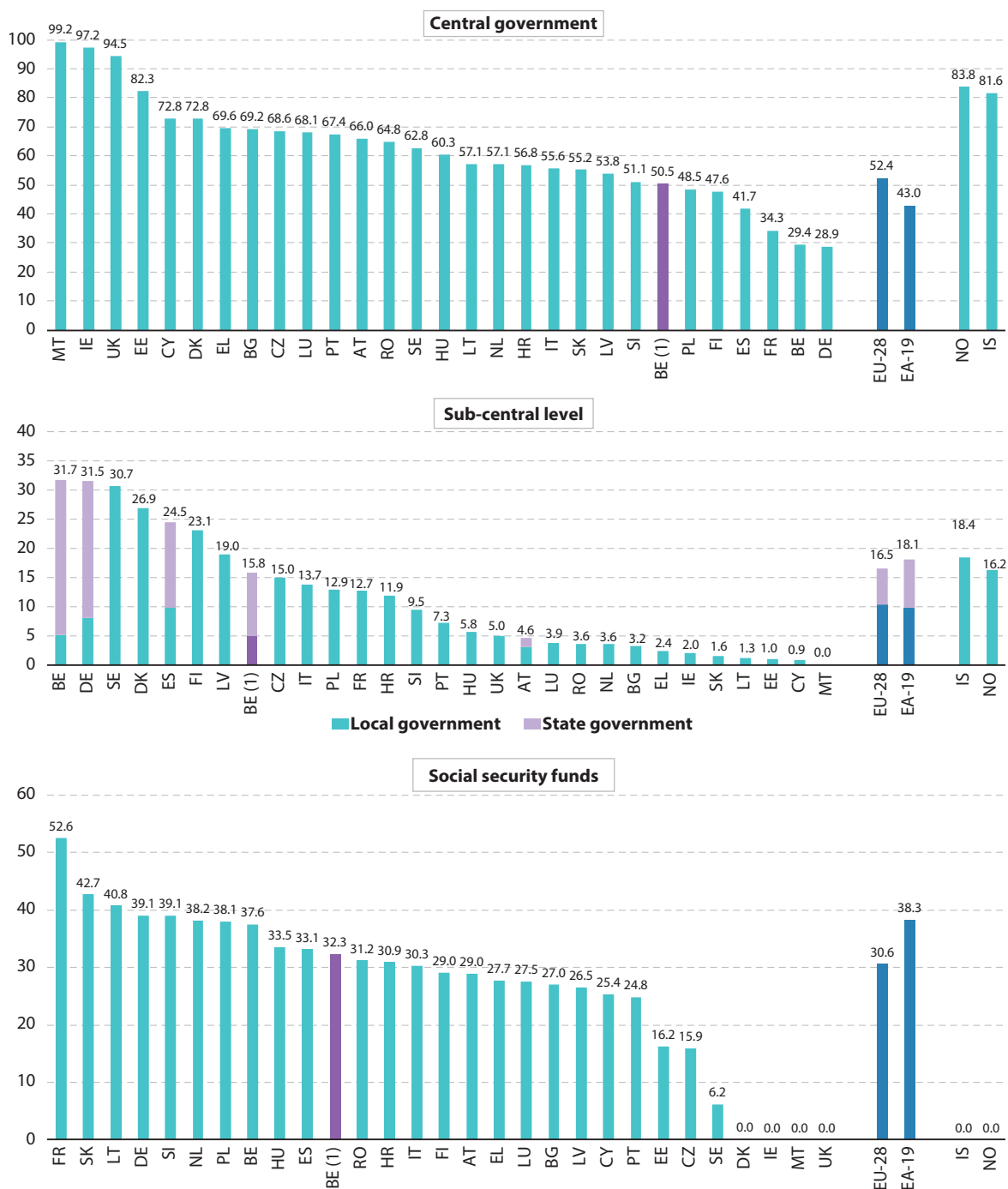
total. Sweden, Germany, Belgium, Denmark and Spain in particular show high shares of total taxes received by the non-central authorities. At the other extreme the share for Cyprus is 0.9 % while in Malta local government does not levy taxes and is financed by transfers from central government. As for the share of revenue accruing to social security funds, the highest values in the EU are reported by France (52.6 %) and Slovakia (42.7 %). In several countries (Ireland, Malta, UK and Norway), there is no social security funds sub-sector in the sense of the ESA 2010 national accounts definitions, which has an impact on the tax revenue of the other sub-sectors in these countries.

The amount of the tax revenue recorded in each of the sub-sectors of general government, however, is a very imperfect indicator of fiscal autonomy, as the sub-sectors of general government may have (legal) rights to receive 'other current transfers' or other revenue from other sub-sectors. In several EU Member States, decentralisation has been an important feature for several years already.

<sup>(2)</sup> 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 is in general different depending on whether one looks at tax revenue data, total revenue data, or government total expenditure.

<sup>(3)</sup> For Belgium, two alternative allocations of tax revenue by sub-sector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA2010 rules to Eurostat. For the purpose of 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 sub-sectors of general government.

**Graph 4: Revenue structure by level of government, 2016**  
(% of total taxes)



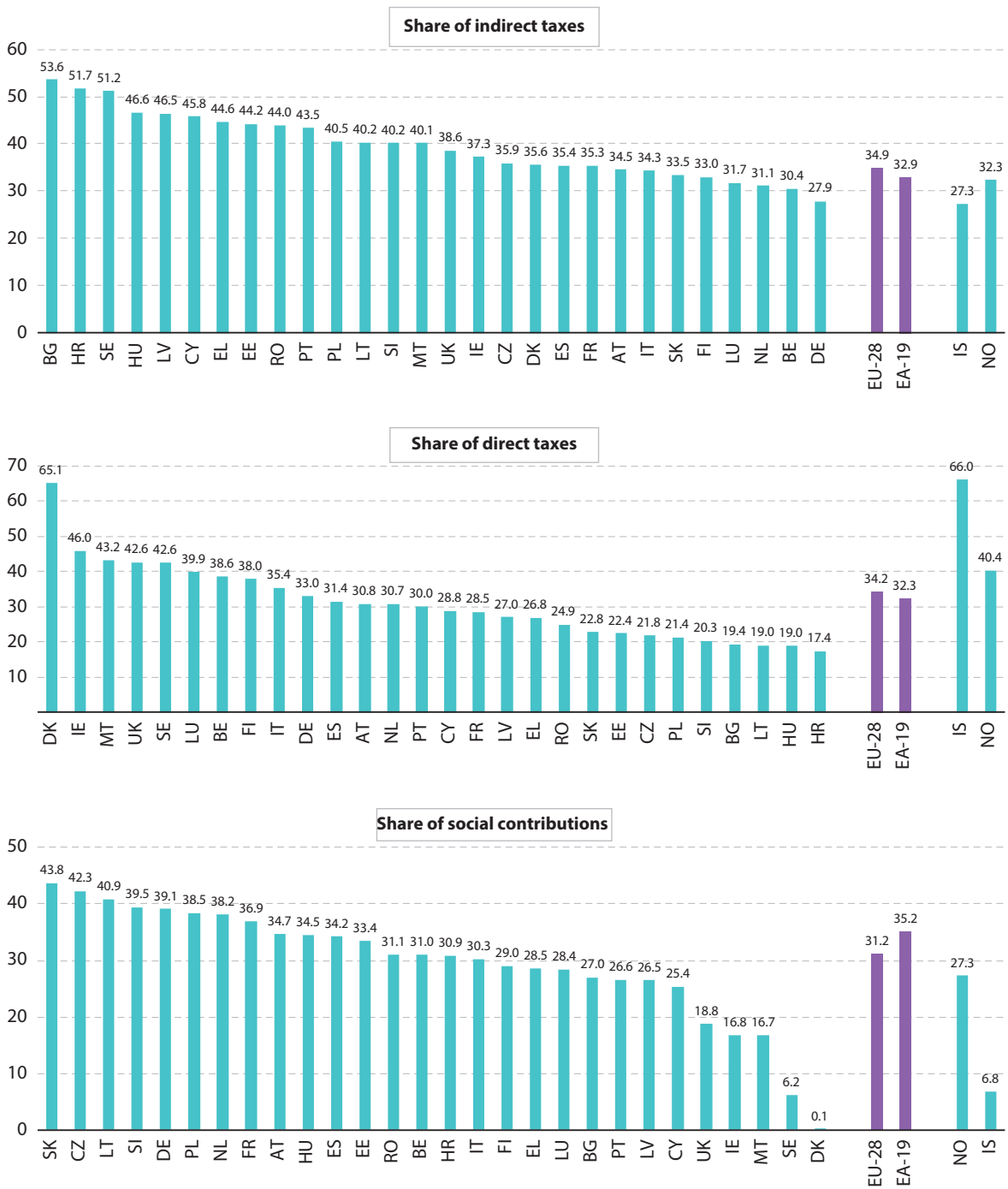
(1) As supplied in ESA2010 National Accounts, as opposed to 'ultimately received revenue'.

(2) In the ESA2010 national accounts, the social security funds sub-sector is not distinguished for IE, MT, UK and NO.

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

**Graph 5: Structure of tax revenues by major type of taxes, 2016 (1)**

(% of total taxes)



(1) The shares can exceed 100% due to D.995 capital transfers to the relevant sectors representing amounts assessed but unlikely to be collected.

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

## Revenue structure by type of tax

Taxes are traditionally classified as direct or indirect. A direct tax is a tax levied on income and wealth that is durable by nature and directly upon a specific (legal or natural) person via a notice of assessment (for example, personal income tax, corporate income tax or wealth tax). An indirect tax (for example value-added tax, import levies, or excise duties) is a tax levied on a material or legal event of accidental or temporary nature and upon a (legal or natural) person that can often be an intermediate and not the person responsible for this event (hence the indirect character of the tax). Mandatory social contributions are paid by employers and employees into a social insurance scheme set up to cover pensions, healthcare and other welfare provisions.

### TAX STRUCTURES DIFFER SUBSTANTIALLY BETWEEN MEMBER STATES

The structure of taxation varies quite significantly across the Member States of the EU. Denmark has the highest share of direct taxes in total tax revenues (65.1 %), followed by Ireland, Malta, the United Kingdom and

Sweden (see Graph 5). Norway and Iceland also have relatively high shares of direct taxes. In general, the shares of social contributions to total tax revenues are correspondingly low in these countries. In Denmark, there is a special reason for the extremely low share of social contributions: most welfare spending is financed out of general taxation. This requires high direct tax levels and indeed the share of direct taxation to total tax revenues in Denmark is by far the highest in the Union. In contrast, Germany, the Netherlands and France have tax systems with high shares of social contributions in total tax revenues, and relatively low shares of direct tax revenues.

A number of Member States have a much lower share of direct taxes. Many of these countries have adopted flat rate systems, which typically induce a stronger reduction in direct tax rates than indirect tax rates. These lower shares of direct taxes are counterbalanced either by relatively higher proportions of indirect taxes (for example Bulgaria (53.6 %), Croatia (51.7 %) and Hungary (46.6 %)) or by relatively larger shares of social contributions (for example Slovakia (43.8 %), Czech Republic (42.3 %) and Lithuania (40.9 %)).

## Distribution of the tax burden by type of tax base

### SHARE OF LABOUR TAXES FELL SLIGHTLY SINCE THE CRISIS, WHILE CAPITAL AND CONSUMPTION TAXES INCREASED

The distribution of tax revenues by the type of tax base (consumption, labour, capital) can be seen in Graph 6. Overall labour taxes provide the largest share of revenues (49.8 % in 2016) followed by consumption taxes (28.5 %) and then capital taxes (21.7 %). The share of labour taxes in total tax revenues increased between 2007 and 2009, when it reached 51.9 %, and shrank progressively from 2010 to 2016 when it accounted for 49.8 %, similar to its pre-crisis level. After dipping slightly between 2008 and 2010, the share of capital tax revenues has expanded. Its 2016 level of 21.7 % was up 1.7 percentage points from its low in 2010. Meanwhile consumption taxes, whose share also dipped in 2008 and 2009, saw their part of the total tax take grow once again to reach 28.5% in 2016.

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

However, the structure of taxation differs markedly between Member States (Graph 7) (\*). Some Member States tend to have a higher proportion of revenue raised from consumption taxes, and a somewhat lower proportion from taxes on labour. Bulgaria and Croatia stand out with around half of all revenues coming from consumption taxes. Taxes on capital range from more than a quarter of total revenue (Luxembourg, United Kingdom, Malta, Cyprus and Poland) to less than 10 % (Estonia). Taxes on capital and business income are generally more important than those on the stock of capital.

(\*) It should be noted that the country ranking in Graph 7 differ from those for the economic function data in the country tables of Part 2 because the former are expressed as a percentage of total tax revenue, whereas the latter are expressed as a percentage of GDP.

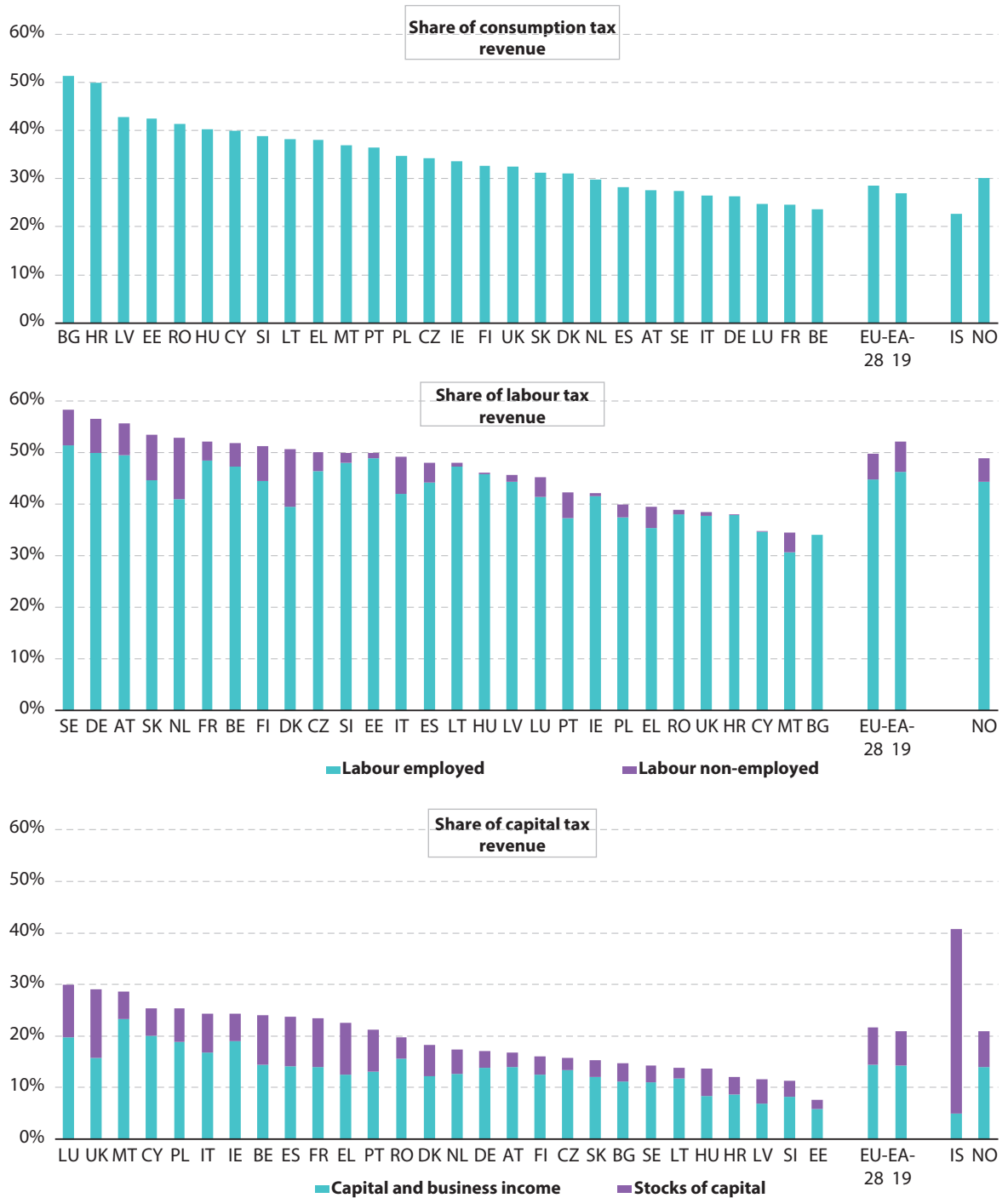
**Graph 6: EU-28 tax revenues according to type of tax base, 2004- 2016**

(% of total taxes)



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

**Graph 7: Distribution of tax revenues according to type of tax base 2016**  
(% of total taxes)



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

## Taxation of consumption

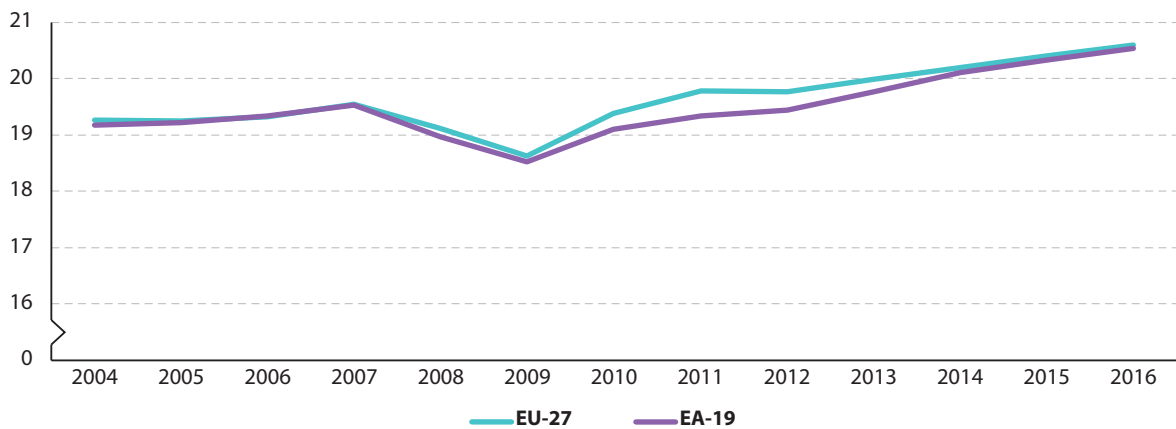
### IMPLICIT TAX RATE ON CONSUMPTION CONTINUES TO RISE IN 2016

The implicit tax rate on consumption <sup>(5)</sup> for EU-27 continued its upward path since 2009 (see Graph 8), reaching 20.6 % in 2016, and now stands at almost

the same rate as that for the euro area (20.5 %). EU-28 revenues from consumption taxes as a percentage of total taxation (see Table 40 in Annex A) showed little change on the previous year (28.5 % in 2016 versus 28.6 % in 2015).

**Graph 8: Implicit tax rate on consumption, 2004-2016**

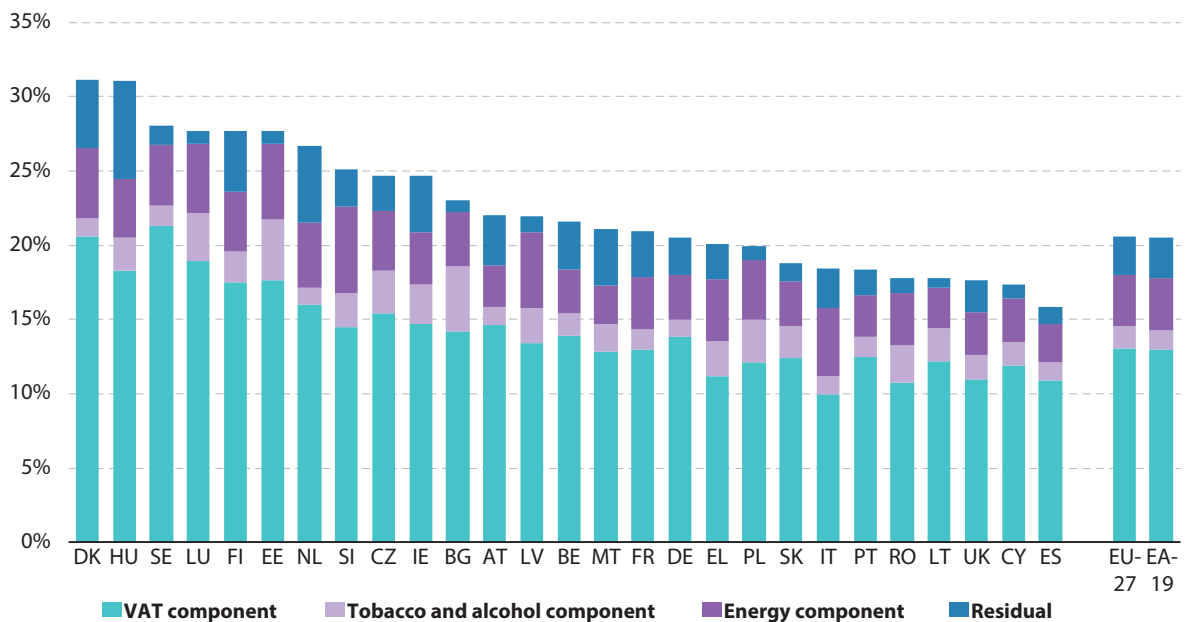
(%)



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

**Graph 9: Decomposition of the ITR on consumption 2016**

(%)



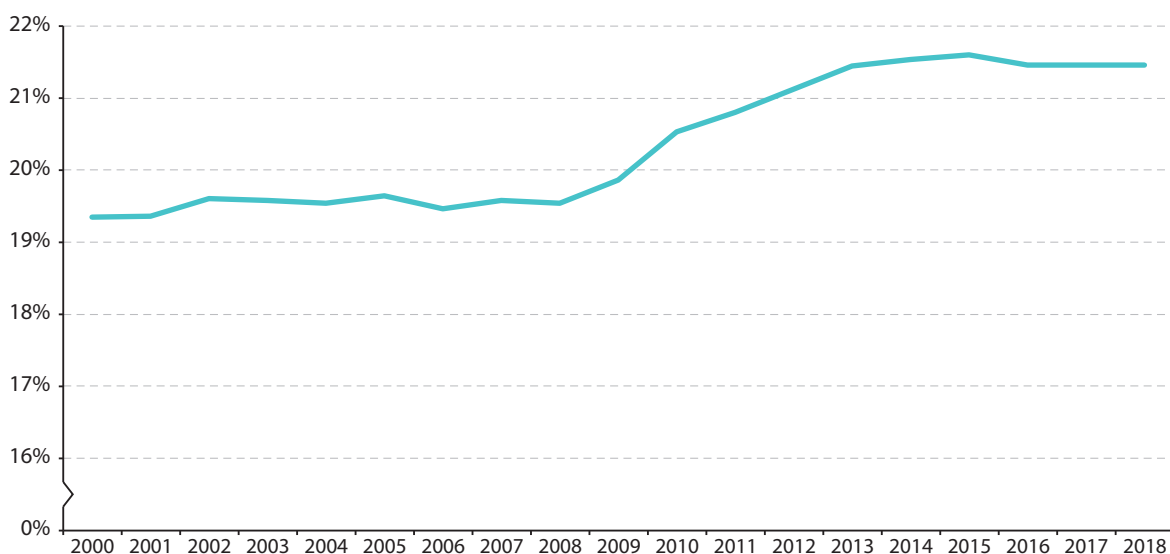
Source: DG Taxation and Customs Union, based on Eurostat data

<sup>(5)</sup> The ITR on consumption is the ratio of the revenue from all consumption taxes to the final consumption expenditure of households.



**Graph 10: Development of average standard VAT rate, EU-28, 2000-2018**

(%)



Source: DG Taxation and Customs Union

The ITR on consumption rose in 19 Member States, and fell in eight (see Table 79 in Annex A). The highest increases were observed in Greece (+1.7 percentage points) and Estonia (+1.1 percentage points), while the largest decrease was in Romania (-3.1 percentage points).

mostly composed of excise duties on mineral oils. These taxes are a relatively significant component of the ITR on consumption for Italy and Latvia, but contribute least to the indicator in Malta, Hungary and Austria. The next important category is tobacco and alcohol, which accounts for 7.1 % of the ITR on average across the EU.

### SIGNIFICANT DIFFERENCES IN THE COMPONENTS OF TAXATION OF CONSUMPTION

VAT typically accounts for between two-thirds and three quarters of the ITR on consumption (Graph 9). In Sweden, VAT represents just over 75 % of the ITR (the highest in the EU), compared with 54 % in Italy (the lowest EU value).

However, other non-VAT components are also significant. On average in the EU, energy taxes make up around 17 % of the ITR on consumption. These are

### NO VAT STANDARD RATE CHANGES AT THE START OF 2018

The EU-28 average standard rate was 21.5 % at the start of 2018, the same as in 2016 and 2017 (Graph 9). No Member States had changed their standard VAT rates in January 2018. It would appear that since 2014 rates have been very stable, following a period of hikes between 2009 and 2013. The highest VAT standard rate is found in Hungary (27 %), followed by Croatia, Denmark and Sweden (all 25 %). The lowest rates are in Luxembourg (17 %) and Malta (18 %).

**Table 1: VAT rates in the EU Member States, 2003-2018**  
(%)

	VAT rate 2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Belgium	Standard	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
Bulgaria	Standard	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced	-	-	-	7	7	7	7	7	9	9	9	9	9	9	9
Czech Republic	Standard	22	19	19	19	19	19	20	20	20	21	21	21	21	21	21
	Reduced	5	5	5	5	5	9	10	10	14	15	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
	Reduced	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Germany	Standard	16	16	16	16	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
Estonia	Standard	18	18	18	18	18	20	20	20	20	20	20	20	20	20	20
	Reduced	5	5	5	5	5	9	9	9	9	9	9	9	9	9	9
Ireland	Standard	21	21	21	21	21	21.5	21	21	23	23	23	23	23	23	23
	Reduced	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)
Greece	Standard	18	18	19	19	19	19	23	23	23	23	23	23	23	23	24
	Reduced	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)	6.5/13 (6.5/13)	6.5/13 (6.5/13)	6.5/13 (6.5/13)	6.5/13 (6.5/13)	6.5/13 (6.5/13)
Spain	Standard	16	16	16	16	16	16	18	18	18	18	21	21	21	21	21
	Reduced	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	7 (4)	8 (4)	8 (4)	8 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)
France	Standard	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	20.0	20.0	20.0	20.0	20.0
	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)	5.5/7 (2.1)	5.5/7 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)
Croatia	Standard	22	22	22	22	22	22	23	23	25	25	25	25	25	25	25
	Reduced	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Italy	Standard	20	20	20	20	20	20	20	20	21	21	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)
Cyprus	Standard	15	15	15	15	15	15	15	15	17	18	19	19	19	19	19
	Reduced	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
Latvia	Standard	18	18	18	18	18	18	21	22	22	21	21	21	21	21	21
	Reduced	9	5	5	5	5	10	10	12	12	12	12	12	12	12	12
Lithuania	Standard	18	18	18	18	18	19	21	21	21	21	21	21	21	21	21
	Reduced	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	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)	8/14 (3)	8/14 (3)	8/14 (3)	8/14 (3)
Hungary	Standard	25	25	20	20	20	25	25	25	27	27	27	27	27	27	27
	Reduced	12 (0)	5/15	5/15	5/15	5	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18	5/18
Malta	Standard	15	18	18	18	18	18	18	18	18	18	18	18	18	18	18
	Reduced	5	5	5	5	5	5	5	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7
Netherlands	Standard	19	19	19	19	19	19	19	19	19	19	21	21	21	21	21
	Reduced	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
	Reduced	10	10	10	10	10	10	10	10	10	10	10	10	10/13	10/13	10/13
Poland	Standard	22	22	22	22	22	22	22	23	23	23	23	23	23	23	23
	Reduced	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

	VAT rate	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Portugal	Standard	19	21	21	21	21	20	20	21	23	23	23	23	23	23	23	23
	Reduced	5/12	5/12	5/12	5/12	5/12	5/12	5/12	6/13	6/13	6/13	6/13	6/13	6/13	6/13	6/13	6/13
Romania	Standard	19	19	19	19	19	19	19	24	24	24	24	24	24	20	19	19
	Reduced	-	9	9	9	9	9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9
Slovenia	Standard	20	20	20	20	20	20	20	20	20	20	22	22	22	22	22	22
	Reduced	8.5	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
Slovakia	Standard	20	19	19	19	19	19	19	19	20	20	20	20	20	20	20	20
	Reduced	14	-	-	10	10	10	10	6/10	10	10	10	10	10	10	10	10
Finland	Standard	22	22	22	22	22	22	22	23	23	23	24	24	24	24	24	24
	Reduced	8/17	8/17	8/17	8/17	8/17	8/17	8/17	9/13	9/13	9/13	10/14	10/14	10/14	10/14	10/14	10/14
Sweden	Standard	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25
	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
United Kingdom	Standard	17.5	17.5	17.5	17.5	17.5	17.5	15	17.5	20	20	20	20	20	20	20	20
	Reduced	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Simple averages																	
EU-28	Standard	19.6	19.5	19.6	19.5	19.6	19.5	19.9	20.5	20.8	21.1	21.5	21.5	21.6	21.5	21.5	21.5
EA-19	Standard	18.5	18.6	18.7	18.7	18.9	18.8	19.2	19.7	19.9	20.1	20.6	20.7	20.8	20.8	20.8	20.8

#### Source: DG Taxation and Customs Union

Notes: Rates given in the table are rates applicable (for more than 6 months in the year considered, or) on the 1st July of that year. When change of rates occurred during the year (not on 1st January) the exact date is available in the notes. Super-reduced rates (below 5%) are shown in brackets. Note that 'Parking rates' are not included in this table, as they are "historic rates" below 15% negotiated by member states, and an exception to the EU directive (only 5 member states retain them).

Full information on VAT rates is available at VAT - European commission including full information on reduced rates and products to which they are applicable.

Bulgaria: Reduced rate increased to 9% on 1.04.2011

Czech Rep.: Standard rate decreased to 19% on 1.05.2004

Estonia: Standard rate increased to 20% on 1.07.2009

Greece: All rates were increased on 01.04.2005. A further general increase occurred on 15/03/2010 (to 5/10% and 21%), followed the same year by the increase to 5.5/11 and 23%, which occurred on July 1st. Reduced rate increased to 13% and super reduced rate to 6.5% on 1.1.2011. Super reduced rate is lowered to 6% as of 20.07.2015. Standard VAT rate raised from 23 to 24 percent, effective as of 1.6.2016.

Spain: The 2010 increase (reduced rate to 8% and standard rate to 18%) occurred on 1st July. Both rates were further increased on 01.09.2012 (to 10% and 21%).

France: Before 01.04.2000, standard rate was equal to 20.6%.

Croatia: Standard rate increased to 23% on 01.08.2009. A further increase - to 25% - took place on 01.03.2012.

Ireland: The (super-) reduced rate was 4% on 01.03.1999. It increased to 4.2% on 01.03.2000. The rate increased to 4.3% on 01.01.2001 and it increased to 4.4% on 01.01.2004. The rate increased to 4.8% on 01.01.2005 and remains at this rate at present.

Latvia: Standard rate increased to 21% on 01.03.2002. Standard rate increased further to 21.5% on 01.12.2008. Standard rate decreased to 21% on 01.01.2010. Standard rate increased to 23% on 01.01.2012 and remains at this rate. An additional reduced rate of 9% was introduced on 01.07.2011.

Italy: Standard rate increased to 21% on 17.09.2011. A further increase - to 22% - took place on 01.10.2013. From 1.1.2016 introduction of 5% reduced rate for medical, welfare and educational services given by social cooperatives.

Cyprus: The reduced rate of 5% was introduced on 01.07.2000 together with the increase of the standard rate from 8% to 10%. Standard rate increased to 13% on 01.07.2002. The second reduced rate of 8% was introduced on 01.08.2005.

Standard rate increased to 17% on 01.03.2002, and further increased to 18% on 14.01.2013. On 13.01.2014 the second reduced rate increased to 9% and the standard rate increased to 19%.

Latvia: Reduced rate decreased to 5% on 01.05.2004. Standard rate decreased to 21% on 01.07.2012.

Lithuania: Reduced rate (5%) introduced on 01.05.2000. Standard rate increased to 19% on 01.01.2009 and further increased to 21% on 01.09.2009.

Luxembourg: The second reduced rate in the table is actually a "parking rate".

Hungary: The second reduced rate (15%) was abolished on 01.09.2006. Reintroduced on 01.07.2009 at 18% together with the increase of the standard rate to 25%.

Netherlands: Standard rate increased to 21% on 1.10.2012.

Poland: The (super-)reduced rate of 3% was introduced on 04.09.2000.

Portugal: Standard rate increased to 19% on 05.06.2002. Standard rate further increased to 21% on 01.07.2005. Standard rate decreased to 20% on 01.07.2008. All rates increased by 1% on 01/07/2010.

Romania: The second reduced rate (5%) introduced on 01.12.2008. Standard rate increased to 24% on 01.07.2010. Standard rate decreased to 20% on 01.01.2016. Standard rate decreased from 20% to 19% on 01.01.2017.

Slovenia: Reduced rate increased to 9.5% and standard rate increased to 22% on 1.07.2013.

Slovakia: The second reduced rate (6%) introduced on 01.05.2010. Abolished on 01.01.2011 together with the standard rate increase to 20%.

Finland: Second reduced rate decreased to 12% on 1.10.2009. Second reduced rate subsequently increased to 13% on 01.07.2010 together with the increase of the first reduced rate to 9% and the increase of the standard rate to 23%.

United Kingdom: Standard rate increased to 20% on 04.01.2011

## Taxation of labour

### REVENUE FROM LABOUR TAXES AS A PERCENTAGE OF GDP RISES SLIGHTLY IN 2016

EU-28 revenues from labour taxation amounted to 19.3 % of GDP in 2016 compared with 19.1 % in 2015 (Part 3 Table 43), with revenue paid by employers and by employees both recording increases. The share of labour tax revenues in GDP rose sharply between 2007 and 2009 (from 18.4 % to 19.2 %), and since then has fluctuated in a range between 19 % and 19.6 %. However, the share of labour taxation in total EU-28 tax revenues (Part 3 Table 44) has fallen since 2010 (from 51.2 % to 49.8 % in 2016). In 2016 more Member states (17) recorded higher labour tax revenues in relation to GDP than the previous year than lower revenues (11), with the largest increases observed in Sweden (+0.9 percentage points) and Lithuania (+0.7 p.p.), and the sharpest falls in Belgium (-1 p.p.) and Austria (-0.9 p.p.).

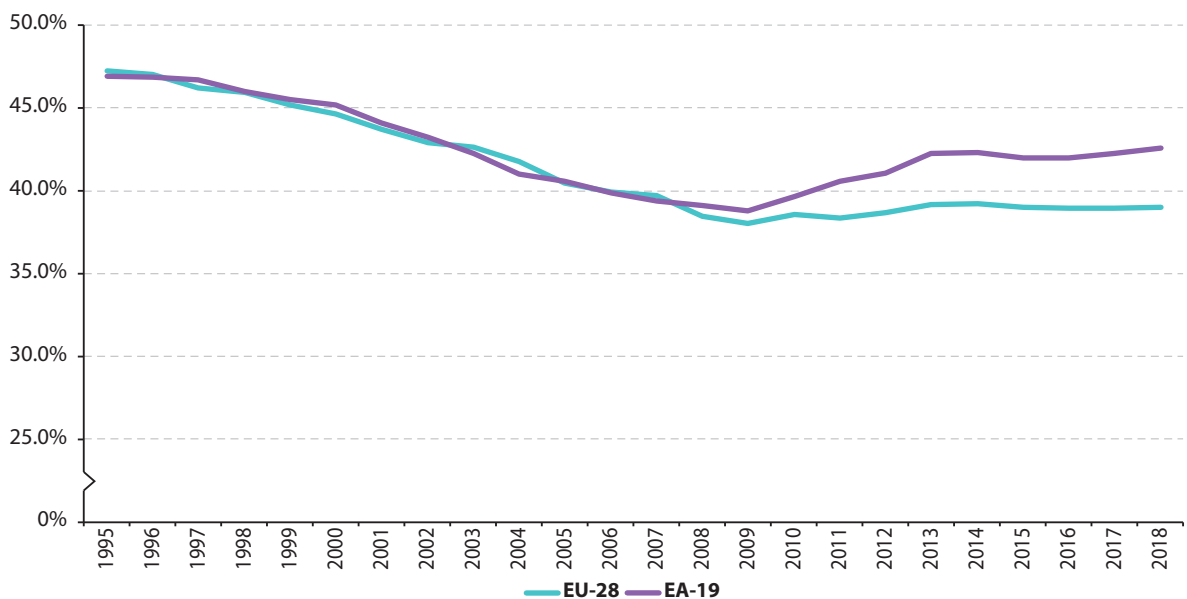
### EU-28 AVERAGE TOP PIT RATE UNCHANGED IN 2018

The top personal income tax (PIT) rate was 39 % at the start of 2018 for the EU-28 (simple average), the same as in 2017 (Graph 11). It had fallen sharply from 47.2 % in 1995 to 38 % in 2009. Since then the average top rate increased to around the 39 % level, but has not moved substantially since 2013. The average rate for the euro area increased to 42.6 % in 2018, from 42.3 % in 2017. Latvia and France raised their top rates (Table 2) – by 8.4 % and 1.3 % respectively – while Portugal, Romania and Finland all dropped their rates (by 3.2, 6.0 and 0.3 percentage points respectively).

The top PIT rate varies very substantially within the Union, ranging from a minimum of 10 % in Bulgaria to more than 55 % in Sweden and Denmark (see Table 2).

**Graph 11: Development of top personal income tax rate, 1995-2018**

(%, simple averages)



Source: DG Taxation and Customs Union

**Table 2: Top statutory personal income tax rates (including surcharges), 2003–2018**

(%)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Belgium	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
Bulgaria	290	290	240	240	240	100	100	100	100	100	100	100	100	100	100	100
Czech Republic	32.0	32.0	32.0	32.0	32.0	150	150	150	150	150	150	150	150	150	150	150
Denmark	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	55.8
Germany	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
Estonia	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
Ireland	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
Greece	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
Spain	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
France	54.8	53.4	53.5	45.4	45.4	45.4	45.4	45.4	46.6	50.3	50.3	50.3	50.2	50.2	50.2	51.5
Croatia	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
Italy	46.1	46.1	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
Cyprus	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
Latvia	25.0	25.0	25.0	25.0	25.0	25.0	23.0	26.0	25.0	25.0	24.0	24.0	23.0	23.0	23.0	31.4
Lithuania	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
Luxembourg	390	390	390	390	390	390	390	390	42.1	41.3	43.6	43.6	43.6	43.6	45.8	45.8
Hungary	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
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
Netherlands	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
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
Poland	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
Portugal	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
Romania	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
Slovenia	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
Slovakia	38.0	190	190	190	190	190	190	190	190	190	25.0	25.0	25.0	25.0	25.0	25.0
Finland	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
Sweden	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	57.1
United Kingdom	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
Iceland	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	46.3
Norway	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
<b>Simple averages</b>																
<b>EU-28</b>	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
<b>EA-19</b>	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

Source: DG Taxation and Customs Union

Definition:

1. The indicator reported in the table is the "top statutory personal income tax rate". The "top statutory personal income tax rate" indicator does not differentiate by source of income and therefore as well, surcharges and deduction specific to income source are not taken into account.  
The "top marginal tax rate from employment income", which is also sometimes used, can differ from the "top statutory personal income tax rate" with respect to (1) source of income: any personal income vs. earnings income and to (2) statutory vs. marginal tax rate. The marginal tax rate calculation (increase in tax revenue for a unit increase in gross earnings) is only possible for the latter type of indicator. The existence of differences between the two indicators relate directly to the design and complexity of the tax system.
  2. General surcharges are included even when not part of PIT or not legally a tax (see country notes below).
  3. 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 about the specificities of each country PIT, and in particular for the level of income from which the top statutory income rate applies. Figures in italics represent flat-rate tax.

## Country notes:

Belgium: Including crisis tax (1993-2002) and (average) local surcharges (Brussels Capital Region rate since 2015). Special ssc (capped) is not included.

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

Czech Rep.: In addition to the flat tax rate (15%), since 2013 a solidarity surcharge (7%) is also levied on employment, business and professional income above four times the average wage. The two rates apply to different tax bases and therefore cannot be added together.

Denmark: Including local taxes and labour market contribution (8% in 2015-2018), but excl. church tax. The top rate is further capped (to 51.7% in 2013-2014 and 51.95% in 2015-2017 and 52.02% in 2017), by decrease of the state tax if needed. The top rate in the table above includes the labour market contribution: e.g. for 2017 it is calculated as:  $8\% + (100\% - 8\%) \times 52.02\% = 55.8\%$ .

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 solidarity contribution for years 2011-2016 (for the period 2011-14, rate ranges from 1 % to 4 % with the top 4% rate applicable on net annual income exceeding EUR 100 000).

From 2015 rates changed, with a 6% rate for 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 above table 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 in the above table includes the 10% solidarity contribution for the income band EUR 200 000 and above.

Spain: Regional Government can use their own tax schedule. Up to 2016, that was considered equal to the Central Government tax schedule. As from 2017, the criterion followed is to consider that of the Comunidad Autónoma of Madrid (Madrid Region), which is considered the most representative tax scale on various grounds, because each Comunidad Autónoma applies a different scale, of which currently only one matches the Central Government tax scale. 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 the 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 % are deductible) and the welfare debt repayment levy (CRDS, rate: 0.5 %), 0.4 % of social contributions are deductible from the base of calculation of the PIT. The 2018 Budget Act introduces the choice between flat tax and progressive taxation for taxation on capital income. The flat tax on capital income at 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 % are deductible) and CRDS, additional social and solidarity levies (4.5 % +0.3 % and 2 %), the top PIT rate becomes:  $(0.45 \times (1 - 0.068) + 0.099 + 0.005 + 0.045 + 0.003 + 0.02) \times 100 = 59.1\%$ . 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 surcharge (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% on 2015 correspond to increases in the Latium 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: Not including the solidarity tax on earnings above the ceiling for social security contributions (introduced from 1 January 2016). The rate is that for social security contributions below the ceiling (10.5%). From January 2018, the previous 23 % flat rate is replaced by three progressive rates 20 %, 23 % and 31.4 % (third rate 31.4 % is designed as conditional rate and it will be calculated only after submission of annual tax declaration; solidarity tax above EUR 55 000 included). This tax is applied to individual income tax on all earned income and royalties.

Luxembourg: Including crisis contribution in 2011, solidarity surcharge for Unemployment Fund (since 2002) of 9% (for top incomes) and not the IEBT (Impôt d'équilibre budgétaire temporaire) of 0.5% since 2015 (which is added to SSC). From 1.1.2017 new rate of 42% for incomes over EUR 200 004.

Hungary: Including solidarity tax (2007-2009). In 2010-2012 rates include 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 (€ 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 further reduced to 15%.

Austria: 55% on taxable income over EUR 1,000,000. This rate is only for the years 2016-2020.

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

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

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

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

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

Norway: Including the 12 % surtax up to 2015. Since 2016, the surtax is replaced by a so-called step tax (trinnskatt), the top rate of which is 15.4% in 2018 for income above NOK 962 050.

## MEASURING 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 and change of the top PIT rates that is relevant, but also 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 that play a role in defining the real or effective tax burden.

Two particular indicators have been developed to measure the effective tax burden on labour: the implicit tax rate on labour and the tax wedge. The first of these 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 macro-economic variables in the national accounts. The second indicator, the tax wedge, takes a different approach by choosing a number

of typical taxpayer scenarios, in terms of household composition and income levels, and in each case applying the tax rules of the country concerned to calculate the effective tax rate. It also includes personal income taxes and employee and employer social security contributions but deducts family allowances. The differences between the two measures as well as their advantages and disadvantages are presented in more detail in Annex B.

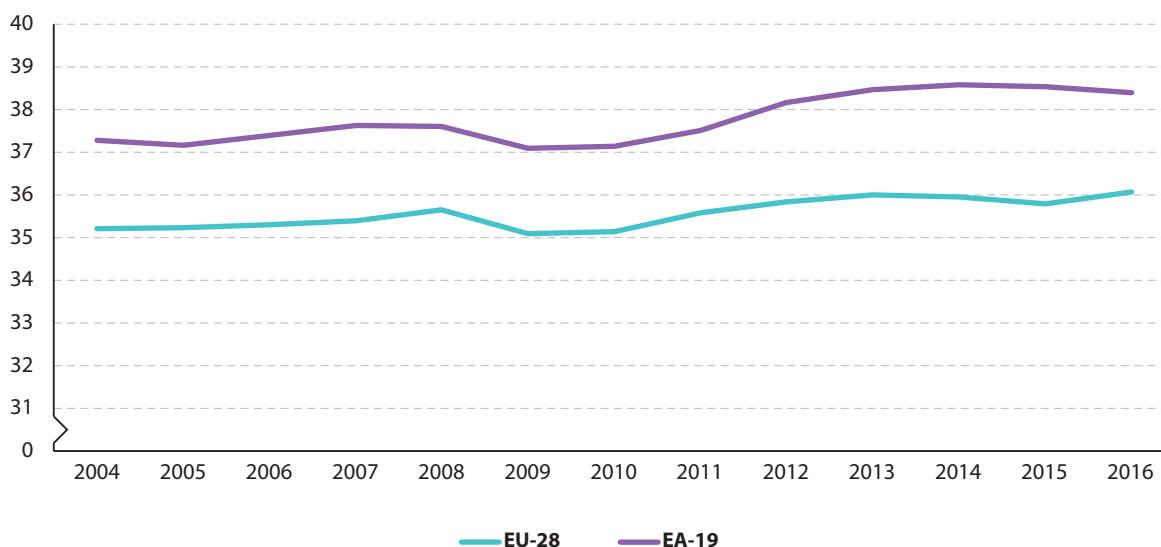
## OVERALL TAX BURDEN ON LABOUR REMAINS STABLE SINCE 2012

The implicit tax rate on labour for the EU-28 was 36.1 % in 2016 (Graph 12), 0.8 percentage points above its level in 2004, and 0.3 points up on 2015. In the euro area the implicit tax rate on labour (38.4 % in 2016) has been running at a higher level than the EU-28.

The level of tax burden on labour varies substantially between Member States <sup>(6)</sup>. The highest ITRs on labour

**Graph 12: Implicit tax rate on labour, 2004-2016**

(%, base-weighted averages)



Source: DG Taxation and Customs Union

<sup>(6)</sup> It should be noted that wage subsidies (including some reductions in social security contributions) are not taken into account.

are found in Italy (42.6 % in 2016), Belgium (42.4 %) and Hungary (41.6 %), and the lowest in Bulgaria (23.5 %), Malta (23.8 %) and Cyprus (25.6 %). Of the EU-28 countries, half registered an increase in the ITR on labour between 2015 and 2016 (see Table 80 in Annex A), the largest rise being in Malta (from 22.4 % in 2015 to 23.8 % in 2016), and the steepest decline in Romania (from 31.2 % to 28.8 %).

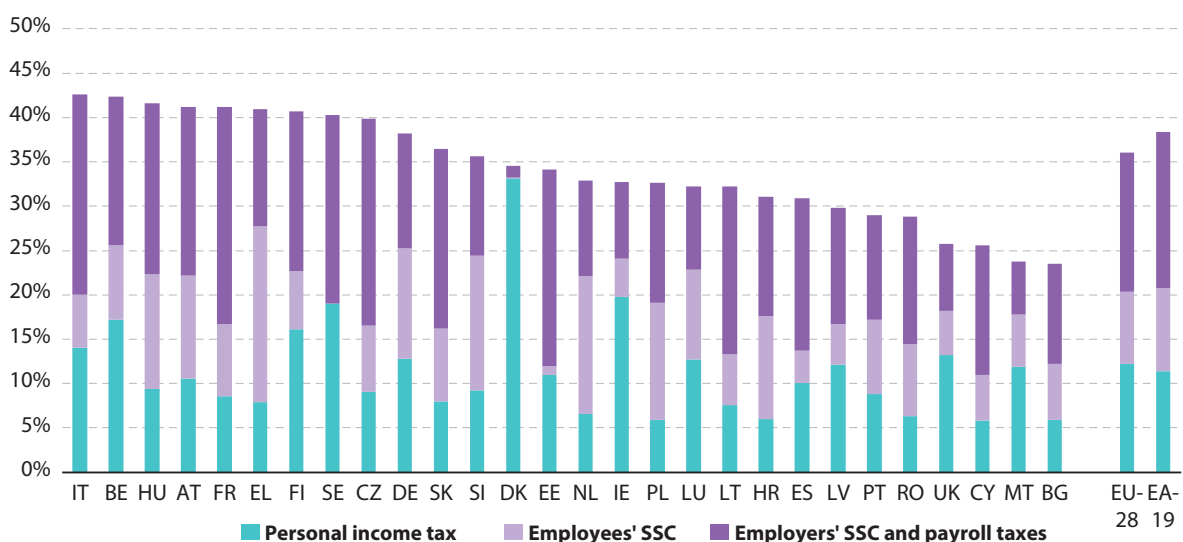
If labour-related payable tax credits were deducted in the calculation of the ITR on labour, then the value of the ITR would be lower for those countries with such tax credits (7). In Italy, taking into account the tax expenditure component of the in-work payable tax credit (the so-called '80 euros bonus' introduced in 2014) the ITR on labour would be 41.4 % in 2016, down 2.8 percentage points since 2013. In Belgium the adjusted value would be 42.3 % in 2016 (versus 42.4 % unadjusted) and in Austria 41 % in 2016 (41.2 % unadjusted).

## TWO THIRDS OF LABOUR TAXES ARE SOCIAL CONTRIBUTIONS AND PAYROLL TAXES

In most Member States, social contributions account for a much greater share of labour taxes than personal income tax. On average in the EU, 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 most welfare spending is financed out of general taxation, personal income taxes account for 96% of the ITR on labour. In Ireland and the UK, PIT is also a relatively large component of the ITR (60 % and 51 % respectively). In Poland, on the other hand, personal income tax is 18 % of the ITR on labour.

**Graph 13: Composition of the implicit tax rate on labour, 2016**

(%)



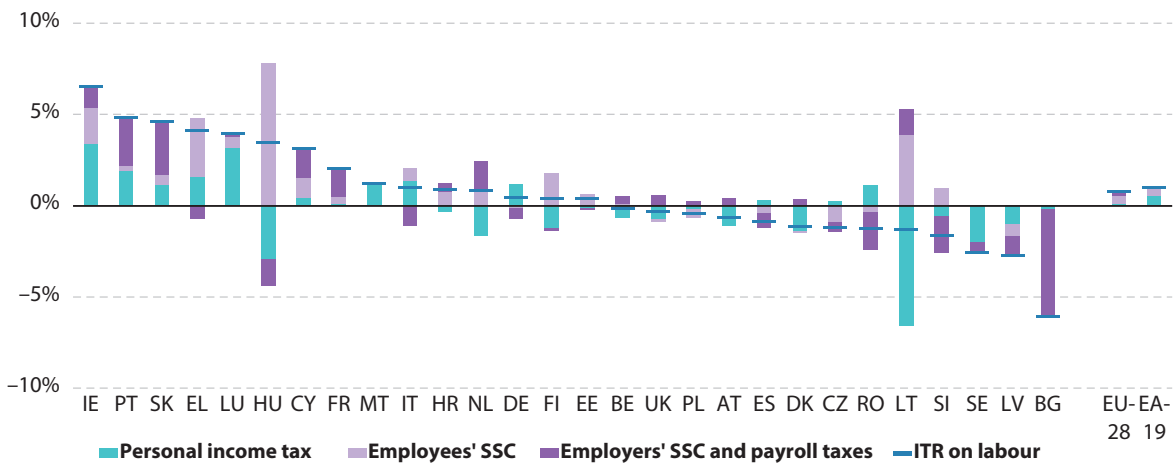
Source: DG Taxation and Customs Union, based on Eurostat data

(7) Austria, Belgium, Czech Republic, Denmark, France, Italy, Luxembourg, Slovakia and Spain. Not all countries have data that allow the deduction of payable tax credits from the ITR on labour. See the section below for more detail about the treatment of payable tax credits



**Graph 14: Evolution of the composition of the implicit tax rate on labour, 2006-2016**

(differences in percentage points)



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

Between 2006 and 2016, fifteen Member States increased their ITR on labour, and in several the components of the ITR changed markedly over the period (see Graph 14). Overall for the EU-28 the ITR on labour rose by 0.8 percentage points, mostly owing to increases in the components for employees' social contributions and employers' social contributions and payroll taxes.

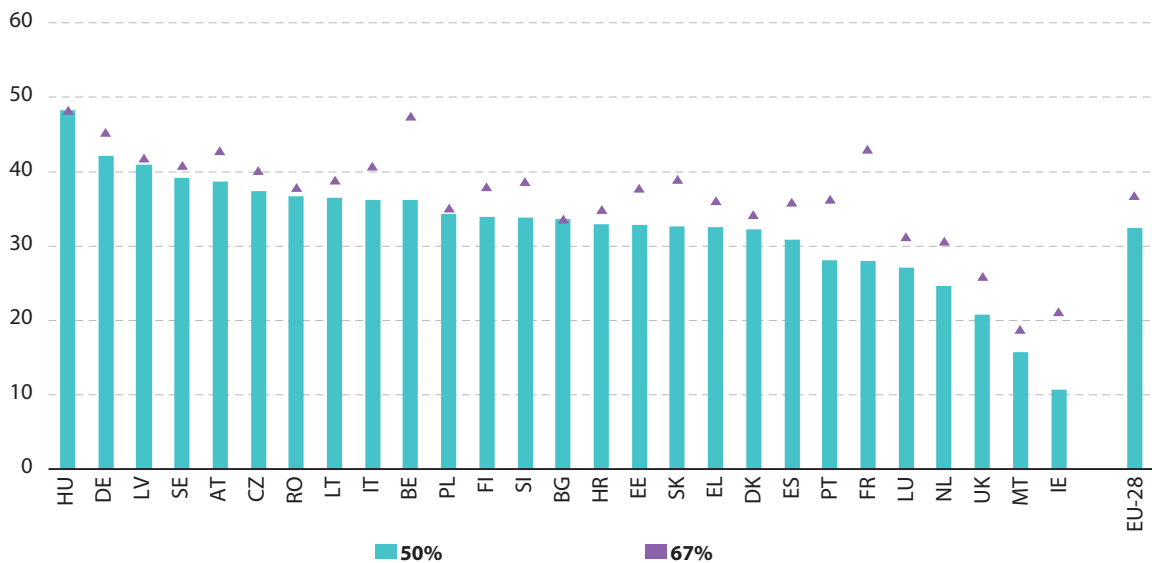
### OVERALL EU-28 TAX WEDGE FOR LOW EARNERS FELL IN 2016, BUT MIXED DEVELOPMENTS IN MEMBER STATES

The discussion above, based on the ITR on labour, gives a picture of the average tax burden on labour across all income classes. The 'tax wedge' indicator aims

at exploring the burden of taxation across different categories of household (e.g. single person, married couple etc.) and income level (e.g. workers on 50 %, 67 %, 100 %, etc. of average wage).

Policy makers have made efforts in recent years to target labour tax cuts on the bottom end of the wage scale in order to boost employability of low-skilled workers. Indeed, a tax wedge based on 50% of average earnings is one of the indicators used for the EU budgetary surveillance when assessing the Draft Budgetary Plans (Staff Working Documents) published in November each year.

**Graph 15: Tax wedges for a single worker with 50 % (and 67 %) of average earnings, no children, 2016**  
(% of total labour costs)



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

Table 3 and Graph 15 present tax wedge data for low earners. Focussing on the tax wedge for a single worker without children at 50 % of average earnings<sup>(8)</sup>, the EU-28 average was 32.5 % in 2016 compared with 33.1 % the previous year. Hungary, Germany and Latvia had values

above 40 %, while Ireland, Malta and UK registered the lowest rates. 13 Member States recorded a year-on-year fall, 12 an increase and two no change. Between 2009 and 2012 the tax wedge rose from 33% to 34 %, and thereafter gradually decreased to its current level.

<sup>(8)</sup> The 50 % case may not capture 'low wages' in every country, and it is always useful to analyse the wage distribution.

**Table 3: Tax wedges for a single worker with 50 % of average earnings, no children**  
(% of total labour costs)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference 2006-2016
Belgium	39.8	40.0	41.0	41.1	41.8	42.2	42.6	41.4	41.1	40.3	36.2	-3.6
Bulgaria	:	:	35.1	33.8	32.5	33.6	33.6	33.6	33.6	33.6	33.6	:
Czech Republic	38.4	38.7	36.7	35.4	35.7	36.6	36.3	36.3	36.6	37.0	37.3	-1.0
Denmark	34.1	34.3	34.0	33.4	32.2	32.5	32.8	32.3	32.1	32.3	32.3	-1.8
Germany	43.8	43.3	42.9	42.2	41.7	42.4	42.4	42.0	41.9	42.1	42.2	-1.6
Estonia	35.5	36.2	35.7	36.3	37.3	37.7	38.0	37.6	37.8	36.9	32.9	-2.6
Ireland	7.8	7.8	7.8	9.1	9.7	10.4	11.0	11.0	11.2	10.7	10.7	2.9
Greece	34.4	34.4	34.4	34.4	34.4	38.0	38.0	34.5	33.3	32.2	32.6	-1.9
Spain	32.0	30.9	29.3	29.7	30.5	31.3	31.9	32.1	32.3	30.6	30.9	-1.1
France	31.5	32.3	33.2	33.5	34.1	34.9	34.8	31.6	31.2	31.1	28.0	-3.5
Croatia	:	:	:	:	:	:	:	32.6	33.8	32.7	32.9	:
Italy	39.4	39.3	39.8	40.1	40.7	41.3	41.5	41.8	37.8	36.3	36.2	-3.2
Cyprus	11.9	11.9	:	:	:	:	:	:	:	:	:	:
Latvia	40.4	39.5	37.7	38.2	42.4	42.2	42.3	41.9	41.1	40.8	41.0	0.5
Lithuania	38.6	39.4	38.9	37.1	36.9	37.1	37.4	37.8	36.8	37.3	36.5	-2.0
Luxembourg	24.6	25.2	24.9	23.9	24.2	25.8	25.4	26.1	26.4	27.1	27.1	2.5
Hungary	40.1	43.1	43.4	42.7	41.0	43.1	45.4	48.2	49.0	49.0	48.2	8.1
Malta	14.7	14.4	14.5	14.2	14.8	15.5	16.0	16.3	15.8	16.1	15.8	1.0
Netherlands	27.5	27.4	28.1	27.8	28.3	28.1	28.1	29.0	27.5	27.1	24.7	-2.8
Austria	38.7	39.4	39.9	38.0	38.4	39.0	39.4	40.4	40.2	40.5	38.6	-0.1
Poland	36.7	36.0	32.5	32.1	32.3	32.5	33.8	33.9	34.1	34.3	34.4	-2.4
Portugal	30.5	30.5	30.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	-2.4
Romania	:	:	39.9	42.0	42.3	42.2	42.2	39.7	40.0	37.3	36.7	:
Slovenia	38.6	38.4	35.0	34.9	33.7	33.8	33.6	33.5	33.6	33.7	33.8	-4.7
Slovakia	32.2	32.5	33.3	31.0	31.4	33.2	34.1	35.7	36.0	31.9	32.6	0.4
Finland	35.3	35.3	35.2	33.7	33.5	33.4	33.1	33.9	34.3	34.1	33.9	-1.4
Sweden	44.4	41.6	40.9	39.6	39.0	39.1	39.1	39.3	38.8	39.0	39.2	-5.2
United Kingdom	27.1	27.4	26.5	25.7	26.1	24.3	23.5	22.0	21.1	20.8	20.8	-6.3
Iceland	24.7	23.5	24.3	21.6	23.3	24.7	24.6	25.2	24.9	26.1	26.9	2.2
Norway	31.3	31.2	31.2	31.0	31.0	31.3	31.1	31.1	30.8	30.6	30.0	-1.3
EU-28	32.7	32.8	33.5	33.0	33.2	33.8	34.0	33.8	33.5	33.1	32.5	-0.2
EA-19	31.4	31.5	32.3	31.9	32.3	33.0	33.2	33.0	32.6	32.0	31.2	-0.2

Source: European Commission tax and benefits indicator database based on OECD Tax-benefit Model

## Taxation of capital

### CAPITAL TAXATION: OVERALL CAPITAL REVENUES STABLE, CORPORATE INCOME REVENUES RISE AGAIN SLIGHTLY

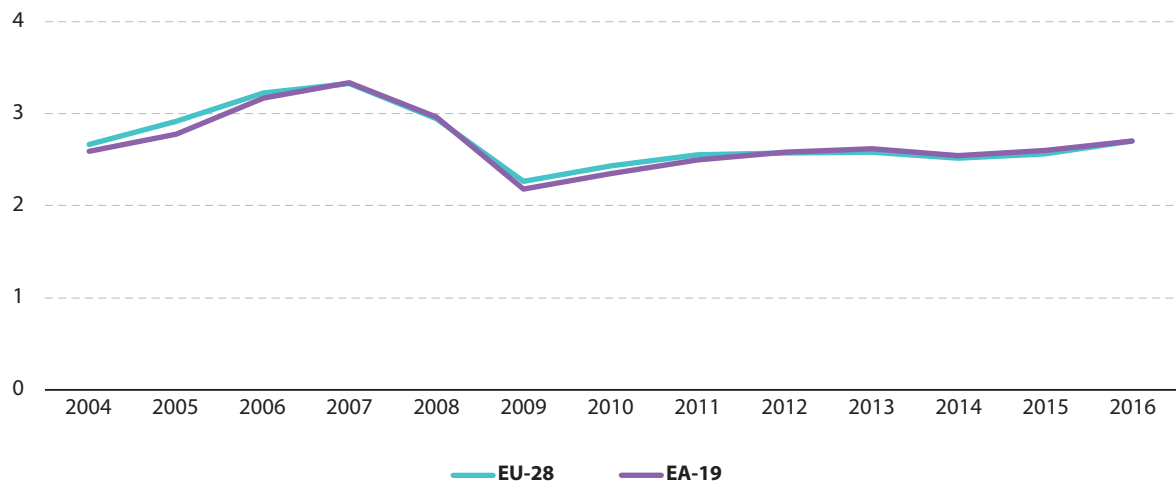
In 2016, EU-28 revenues from taxes on capital, which include taxes on the capital income of households and corporations and on capital stocks, represented 8.4 % of GDP, the same level as in 2015 (Table 53 in

Annex A). These revenues fell during the crisis but have gradually edged upwards since 2010 both in euros and as a proportion of GDP.

Corporate income tax revenues rose to 2.7 % of GDP in 2016 compared with 2.6 % in 2015, continuing their gentle increase since the crisis. However, they have not yet recovered their pre-crisis levels (Graph 16).

**Graph 16: Corporate income tax revenues, 2004-2016**

(% of GDP)



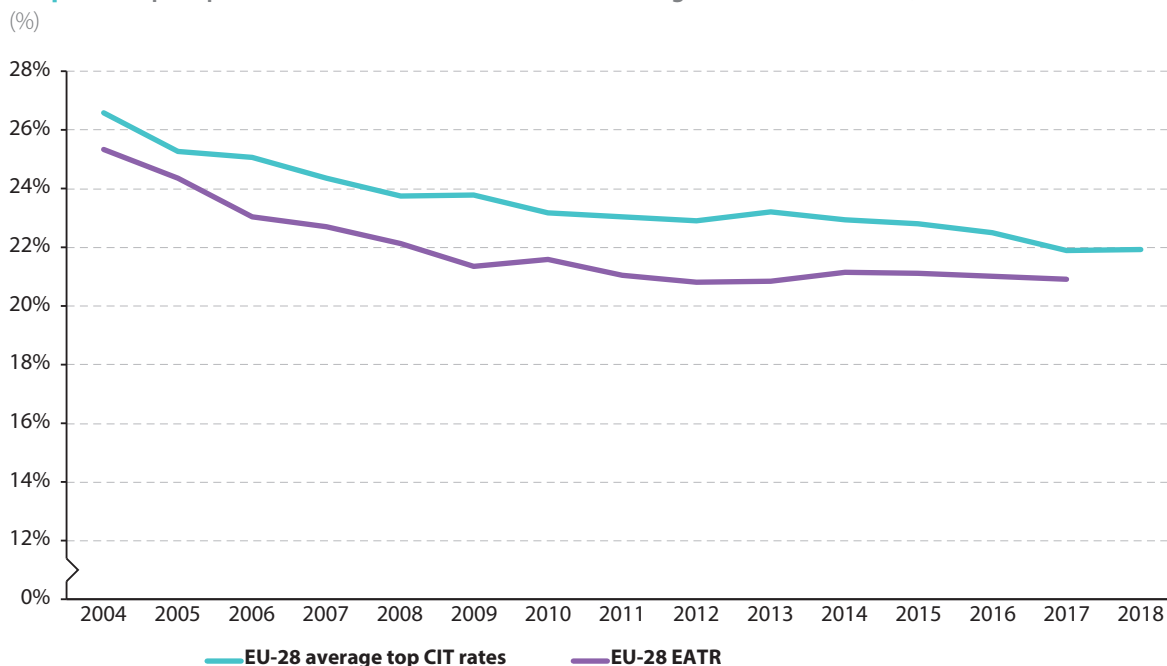
Source: DG Taxation and Customs Union, based on Eurostat data

### TOP CORPORATE INCOME TAX RATES LEVEL OFF

The EU average top rate of tax on corporate income was 21.9 % at the beginning of 2018, the same as in 2017 (Graph 17), following a distinct slowdown since 2009 in the trend of strongly falling rates which occurred in the years prior to the economic crisis.

The adjusted statutory tax rate on corporate income (Table 4) varies between a minimum of 10 % in Bulgaria

to top statutory rates of about 30% or above in Belgium, Malta, France, Portugal and Germany, although tax provisions may limit the rate effectively applied. Belgium and Luxembourg lowered their rates in 2018 (from 34 % to 29.6 % and from 27.1 % to 26 % respectively), while Latvia and Portugal raised their rates (from 15 % to 20 % and from 29.5 % to 31.5 % respectively).

**Graph 17: Top corporate income tax rate and effective average taxation indicators, 2004-2018**

Source: DG Taxation and Customs Union

### STABILISATION 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, as opposed to the ITRs which are based on real aggregated revenues and tax bases derived from national accounts data (backward-looking). The methodology used for the calculation of EATRs is explained in the ZEW report by Devereux et al. (2008) and follows the methodology set out by Devereux and Griffith (1999, 2003).

EATRs have decreased over the last decade largely in line with the fall in the CIT rate. The latest data show a stabilisation around the 20% to 21 % level for the EU-28 since 2010 (see Graph 17). The EU-28 average EATR in 2017 was 20.1 %. However, EATR levels vary considerably between Member States (see Table 85 in Annex A). The EATR is the lowest in Bulgaria (9 %), Hungary (11.1 %) and Cyprus (13 %), and the highest in France (33.4 %), Malta (32.2%) and Spain (30.1 %) <sup>(9)</sup>.

<sup>(9)</sup> It should be noted that including the IAE (*Impuesto sobre Actividades Económicas*), a local tax levied on the operation of a business activity as an additional tax on company's profit in the EATR calculation for Spain can be misleading. The IAE, in line with the harmonized European System of National and Regional Accounts (ESA 2010), is classified under the heading 'Other taxes on production (D.29)', defined as *taxes that enterprises incur as a result of engaging in production, independent of the quantity or value of the goods and services produced and sold*, and therefore unrelated to the company's profit, as pointed out in the Methodological Annex (*Effective average tax rate - (B) Description of the tax parameters*).

**Table 4: Top statutory corporate income tax rates (including surcharges), 2003-2018**  
(%)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Belgium	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
Bulgaria	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
Czech Republic	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
Denmark	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
Germany	39.6	38.3	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7	38.7
Estonia	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0
Ireland	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	35.0	35.0	32.0	29.0	25.0	35.0	35.0	24.0	20.0	20.0	26.0	26.0	29.0	29.0	29.0	29.0
Spain	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
France	35.4	35.4	35.0	34.4	34.4	34.4	34.4	34.4	36.1	36.1	38.0	38.0	38.0	34.4	34.4	34.4
Croatia	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
Italy	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
Cyprus	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
Latvia	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
Lithuania	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
Luxembourg	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
Hungary	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
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
Netherlands	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
Austria	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
Poland	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
Portugal	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
Romania	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
Slovenia	25.0	25.0	25.0	25.0	23.0	22.0	21.0	20.0	20.0	18.0	17.0	17.0	17.0	17.0	19.0	19.0
Slovakia	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
Finland	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
Sweden	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
United Kingdom	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
Iceland	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
Norway	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
<b>Simple averages</b>																
<b>EU-28</b>	27.8	26.6	25.3	25.1	24.4	23.8	23.8	23.2	23.0	22.9	23.2	22.9	22.8	22.5	21.9	21.9
<b>EA-19</b>	28.7	27.8	26.7	26.6	25.7	25.1	25.3	24.5	24.4	24.3	25.0	24.7	24.6	24.3	24.1	24.1

Source: DG Taxation and Customs Union

Notes:

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

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

Country notes:

Belgium: (i) 3 % surcharge from 1993 till 2017, reduced to 2% since 1 January 2018; (b) notional interest deduction (ACE) on the stock of equity from 2006 till 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 higher 25 % rate (2003–08). The 5 % surcharge levied on all companies (incl public bodies) with taxable income exceeding EUR 1.7 million in 2003 and 2004 is not included. In 2013, under the macro-financial adjustment programme and prior to the first disbursement of assistance, the corporate income tax rate was increased to 12.5 % (with effect on 1.1.2013).

France: 33.33 %; 34.43 % including 3.3 % additional social surcharge for large companies; 36.1% (2011–12) and 38.0% (2013–15) including the temporary surcharge (contribution exceptionnelle) for very large companies (turnover above

EUR 250 million). Companies can benefit from a tax credit equal to 6 % (since 2014) of the payroll for (most) employees. The local business tax (contribution économique territoriale) is not included (capped to 3 % of value added).

Germany: The rate includes the solidarity surcharge of 5.5 % and the Berlin rate for the trade tax ('Gewerbesteuer': 14.35 %; in 2012 average trade tax rate for former federal territory was 13.825 % and 12.985 % for new Länder). From 1995 to 2000 the rates for Germany refer 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. As from 2008 enterprises are subject to an overall tax burden of around 30 %.

Estonia: Corporate income tax is applied only on distributed profits, not earned profits.

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

Croatia: From 1st 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 hydrocarbons entities have been applying an increased tax rate, which is 5 percentage points higher than the standard tax rate. Since 2015 a 30% nominal rate tax is applied to financial entities.

Hungary: Including the local business tax of maximum 2 % that applies on the gross operating profit (turnover minus costs) and which is deductible from the CIT. In the typical case of a local tax paid is  $2 + (9 \times 0.98) = 10.82$ . For energy providers and other utilities, a cca. 50 % CIT rate applies. An 'innovation tax' of 0.3 % is also due on the same 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: As from 1998 the rates for Italy include IRAP (rate 3.90 %), a local tax levied on a tax base broader than corporate income. As of 2012, 10% of IRAP is deductible from CIT tax base (the figure in the table takes this deduction into account). The IRAP rate may vary up to 0.92 percentage point depending on location. From 2012, an ACE is in force, reducing the effective tax rate (see also previous note on Belgium).

Latvia: From 2018 corporate income tax is applied only on distributed profits, not earned profits.

Lithuania: A 'social tax' (applied as a surcharge) has been introduced in 2006 and 2007 (at 4 % and 3 % respectively). As from 2010, companies with up to ten employees and taxable income not exceeding LTL 500 000 (approx. EUR 144 810), benefit from a reduced tax rate of 5 %. As from 2012, the threshold has been increased to LTL 1 000 000 (about EUR 289 603) and from 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 4. The rate in the table is for Luxembourg City.

Malta: The rate shown does not take into account the corporate tax refund system.

Portugal: As from 2007 the rate for Portugal includes the maximum 1.5 % rate of a municipal surcharge. As from 1.1.2014 the State tax is 3 % on taxable profits between EUR 1.5 and 7.5 million, 5 % on taxable profits between EUR 7.5 and 35 million and 7 % on profits exceeding EUR 35 million.

Slovakia: The standard CIT rate was reduced to 22 % on the 1.1.2014, together with the introduction of a minimum (lump sum) tax, whose value vary with turnover (EUR 480 for not VAT registered companies, EUR 960 if small VAT registered companies and EUR 2880 if annual turnover above EUR 500 000).

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

## Environmental taxation

### SHARE OF ENVIRONMENTAL TAX REVENUES IN GDP LITTLE CHANGED SINCE 2012

Revenues from environmental taxes represented 2.4 % of GDP in 2016, and 6.3 % of total tax revenues collected. After a dip in 2008, their share in GDP rose again slightly up to 2012 mainly due to growth in energy taxes (Graph 18). However, since then they have been more or less stable.

The ratio of environmental tax revenues to GDP differs between Member States, with Denmark (4 %), Slovenia (3.9 %) and Greece (3.8 %) having the highest ratios, and Luxembourg, Slovakia, Ireland and Spain registering the lowest (all 1.8 %).

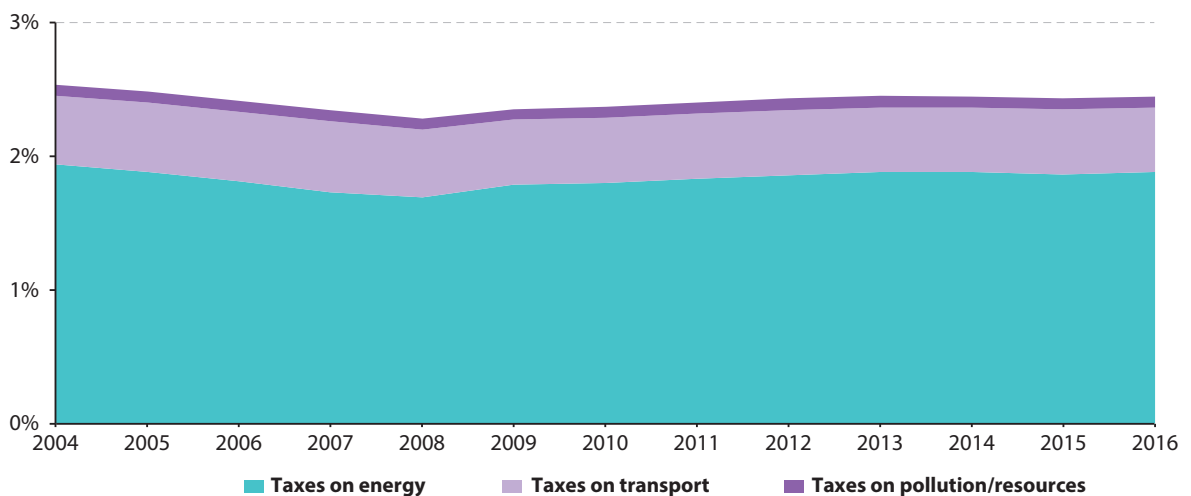
These tax revenue trends shed light on the importance of environmental taxes as a revenue source, but need to be interpreted with caution. They are the result of

changes in environmental tax rates and tax bases. 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.

### LARGE DIFFERENCES IN COMPOSITION AND DYNAMICS BETWEEN MEMBER STATES

Graph 19 shows the composition of environmental tax revenues in 2016. Energy tax revenues constitute the main component of environmental tax receipts for almost all countries, (accounting for some 77 % of EU-28 environmental tax revenues) — of which transport fuel taxes represent around 70 % of receipts — followed by non-fuel transport taxes (20 %) and pollution / resources taxes (3 %).

**Graph 18: Environmental tax revenues, 2004-2016**  
(% of GDP)

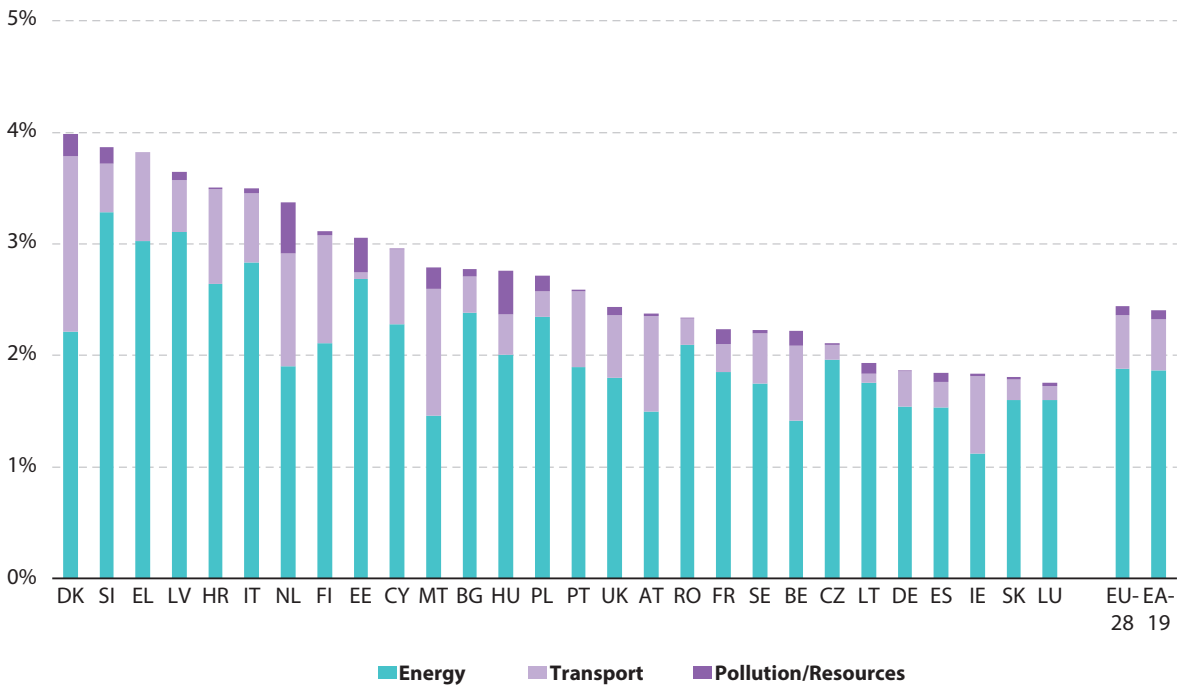


Source: DG Taxation and Customs Union, based on Eurostat data



**Graph 19: Structure of environmental taxes, 2016**

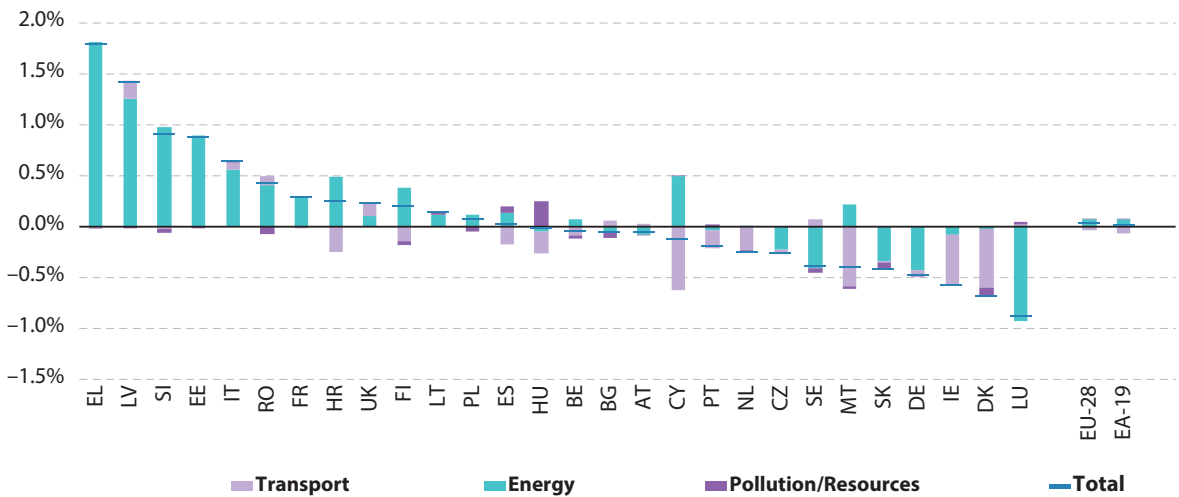
(% of GDP)



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

**Graph 20: Evolution of the structure of environmental taxes, 2006-2016**

(difference in percentage points of GDP)



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

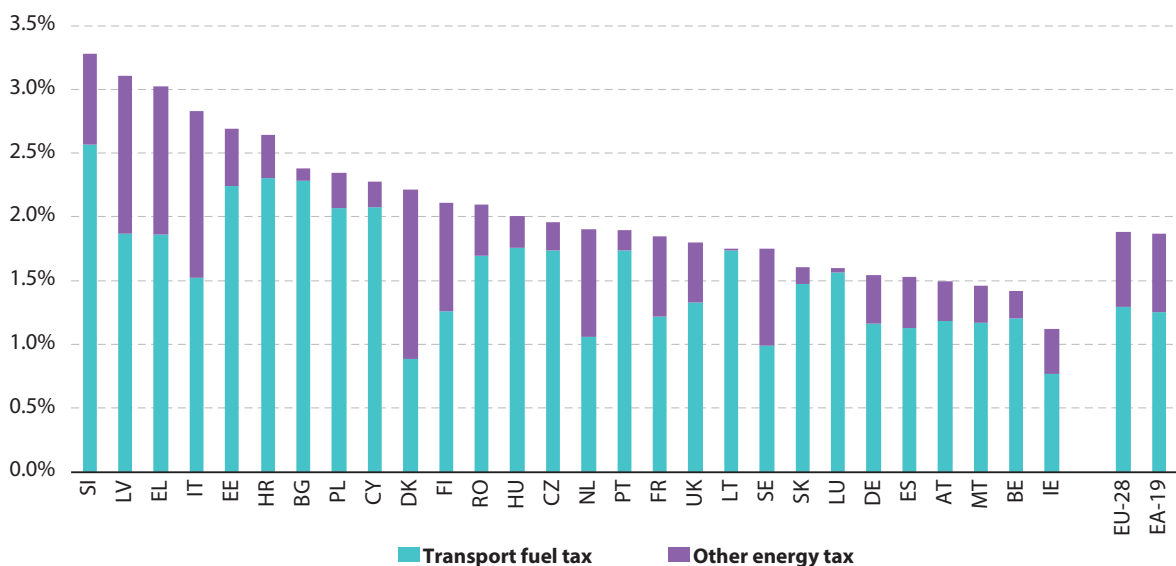
Changes in the structure of environmental tax revenues between 2006 and 2016 can be seen in Graph 20, with Greece, Latvia, Slovenia and Estonia displaying the largest increases in both environmental tax revenues overall and in energy tax receipts.

### AROUND THREE QUARTERS OF ENERGY TAX REVENUES COME FROM TRANSPORT FUEL

Around 70 % of energy tax revenues in the EU are raised on transport fuel. In 6 Member States, transport fuel represents over 90 % of energy tax revenue (Graph 21). Denmark, Italy, the Netherlands, Sweden and Finland have the lowest share of transport fuels (between 40 % and 60 %). Overall energy tax revenue is highest in Slovenia, Latvia and Greece (3.3 %, 3.1 % and 3 % of GDP respectively).

**Graph 21: Energy tax revenues by Member State, 2016**

(% of GDP)



Source: DG Taxation and Customs Union

## Property Taxes

### PROPERTY TAXES HAVE INCREASED THEIR SHARE IN TOTAL TAX REVENUES

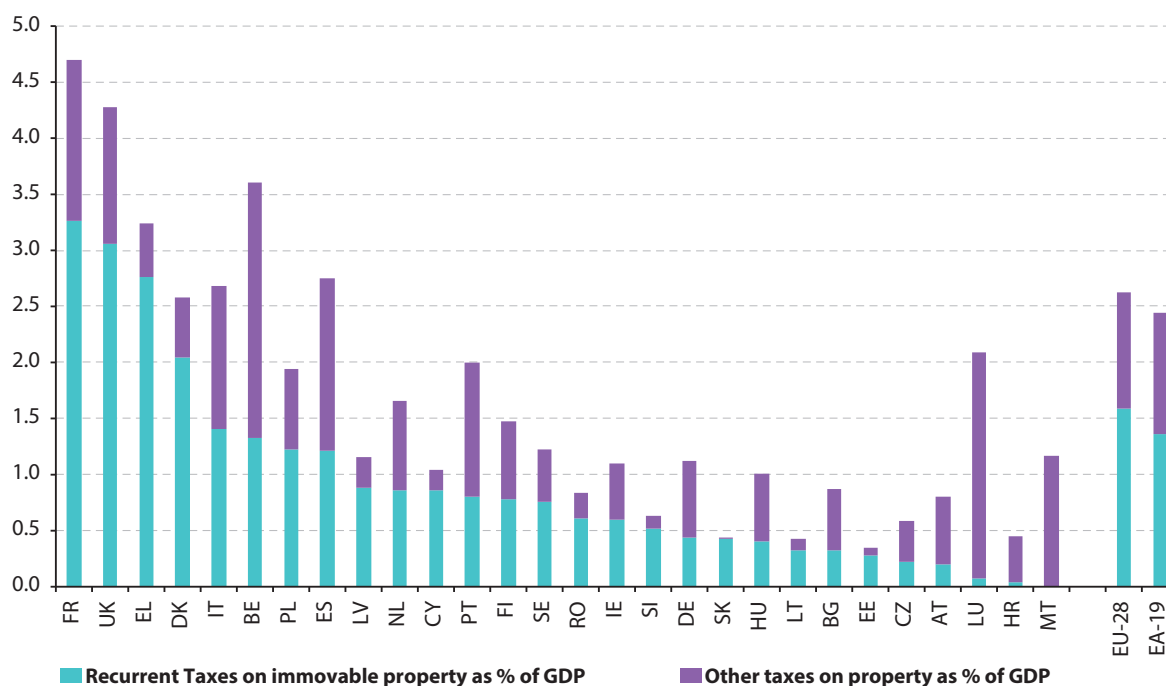
Property taxes cover recurrent taxes on immovable property, which typically are paid annually and are linked to some measure of the value of the property, and other property taxes, which include taxes on property transfers and transactions. Such taxes represented 2.6 % of GDP in 2016 and 6.8 % of total tax revenue. Indeed their share of total revenue has increased quite substantially (1.2 percentage points) since the low point of 5.6 % in 2009.

In the EU generally, it is recurrent property taxes that dominate, accounting for 1.6 % of GDP and 60.4 % of all property taxes in 2016 (Graph 22 shows the composition of property taxes for the Member States ordered by the amount of recurrent property taxes as a percentage of GDP).

Recurrent taxes on real estate property have attracted increasing attention from policy makers because in many countries where they are low they offer a potential source for increasing revenue, while at the same time they are considered to be the least detrimental to economic growth given the immobility of the tax base.

**Graph 22: Composition of property taxes by Member State, 2016**

(% of GDP)



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

Nevertheless, there are significant differences between Member States. The highest recurrent property taxes can be found in the France (3.3 % of GDP), the United Kingdom (3.1 %) and Greece (2.8 %). The lowest are

found in Croatia<sup>(10)</sup>, Luxembourg and Malta (which does not levy this type of tax at all). Other forms of property taxes are relatively high in Belgium, Spain, France, Luxembourg and Malta.

## Payable tax credits

### WHAT ARE PAYABLE TAX CREDITS?

In this section we look at some figures for so-called 'payable' tax credits because the way they are treated in the calculation of tax revenues can have some impact on taxation indicators.

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 can be split into two components: one component (the 'tax expenditure component') is used to decrease the tax liability, and 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.

<sup>(10)</sup> The Republic of Croatia is currently collecting a utility fee, which has elements of a property tax. A property tax has been introduced from 1 January 2018.

## 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, the SNA 2008, and the 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 European System of National Accounts (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 SNA 08 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 might increase the recorded tax revenues of those Member States that use payable tax credits.

Another recording method (the 'split method') is favoured by the OECD. 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 tax payer as a component of government expenditure.

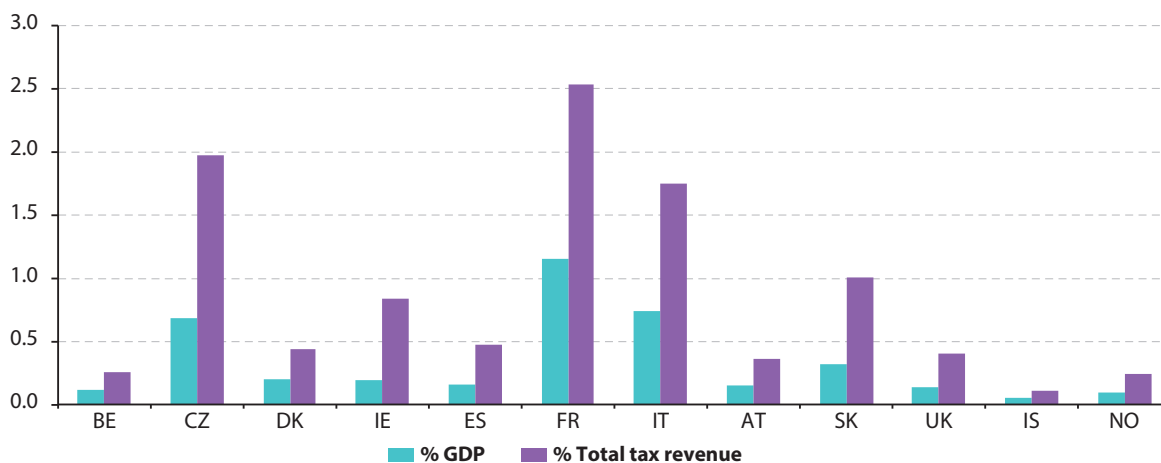
Both methods have their own methodological rationale. The gross approach adopted under ESA 2010 clarifies an issue that was previously neither explicit nor harmonized. Under ESA95, this left some scope for the different ways of recording of the total tax revenue and total expenditure of general government. 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 tax payers. On the other hand, payable tax credits, by their very nature, can affect tax payers and 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, GNI 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 which 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.

## COUNTRIES REPORTING PAYABLE TAX CREDITS

It should be noted 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 ten EU Member States (Belgium, the Czech Republic, Denmark, Ireland, Spain, France, Italy, Austria, Slovakia and the United Kingdom) as well as Iceland and Norway. Luxembourg and Iceland do not yet report the relevant items. The remaining countries report this item as "not applicable".

In those countries covered by this report with payable tax credits, the relative amount of such credits varies considerably (Graph 23). France (1.2 %) and Italy (0.7 %) have the highest percentage of payable tax credits in relation to GDP. At the other extreme, Iceland and Norway record payable tax credits of less than 0.1 % of GDP.

**Graph 23: Size of payable tax credits, 2016**

Source: Eurostat, except for Czech Republic and Iceland (source OECD).

The breakdown of payable tax credits between the tax expenditure component and the transfer component can be seen in Table 5. This decomposition is not available for all countries.

are between 0.01 and 0.6 percentage points of GDP higher than they would be under the 'split method'. The countries where this divergence is the greatest are France, the Czech Republic and Italy.

### THE EFFECTS OF THE DIFFERENT METHODS ON TAX REVENUE INDICATORS

The impact of the two different ways of recording payable tax credits can be seen in Table 6. Using the 'gross method' leads to recorded tax revenues that

**Table 5: Payable tax credits, 2016**

	Total	Tax expenditure component	Transfer component	Total	Tax expenditure component	Transfer component
	(Million euros)			(% of GDP)		
Belgium	483	217	267	0.11	0.05	0.06
Czech Republic	1 209	871	337	0.68	0.49	0.19
Denmark	564	535	28	0.20	0.19	0.01
Germany <sup>(1)</sup>	:	:	:	:	:	:
Ireland	540	540	0	0.20	0.20	0.00
Spain	1 761	950	811	0.16	0.08	0.07
France	25 764	14 177	11 587	1.16	0.64	0.52
Italy	12 509	8 893	3 616	0.74	0.53	0.22
Luxembourg <sup>(2)</sup>	:	:	:	:	:	:
Austria	540	224	316	0.15	0.06	0.09
Slovakia	263	:	:	0.32	:	:
United Kingdom <sup>(3)</sup>	3 236	1 121	2 115	0.14	0.05	0.09
Iceland	11	2	9	0.06	0.01	0.05
Norway	318	68	250	0.09	0.02	0.07

<sup>(1)</sup> Other data for the year 2016 submitted by the German Federal Ministry of Finance to the OECD show significant tax credits:

Total tax credit EUR 42 962 million; Tax expenditure component EUR 27 304 million; Transfer component EUR 15 658 million. However, these amounts are not considered as tax credits under ESA 2010 definitions followed by Eurostat.

<sup>(2)</sup> Data submitted by the Luxembourg to the OECD give a total tax credit of EUR 198 million. However, these amounts are not recorded in the ESA 2010 data of Eurostat.

<sup>(3)</sup> Data (for 2016) submitted by the UK to the OECD show significantly higher levels of tax credits:

Total tax credit EUR 36 884 million; Tax expenditure component EUR 4 188 million; Transfer component EUR 32 697 million. However, these amounts are not considered as tax credits under ESA 2010 definitions followed by Eurostat.

Source: Eurostat, except for Czech Republic and Iceland (source OECD) and component breakdown for France and Ireland (Ministry of Finance/OECD).

In addition to the impact on the overall tax revenue to GDP ratio, the treatment of payable tax credits can have an effect on the figures reported under 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 this 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 6: Effect of treatment of payable tax credits on total tax revenue indicators, 2016**

	Total tax revenue (million euros)		Total tax revenue (% of GDP)	
	Gross method	Split method	Gross method	Split method
Belgium	187 754	187 537	44.4	44.3
Czech Republic	61 335	60 463	34.7	34.2
Denmark	128 802	128 266	46.4	46.2
Ireland	64 187	63 647	23.3	23.1
Spain	372 817	371 867	33.3	33.2
France	1 016 412	1 002 235	45.6	45.0
Italy	715 593	706 700	42.6	42.1
Austria	149 273	149 049	42.3	42.2
Slovakia	26 140	:	32.2	:
United Kingdom	806 646	805 524	33.7	33.7
Iceland	9 456	9 454	51.6	51.6
Norway	130 511	130 443	38.9	38.9

Source: Eurostat, except for Czech Republic and Iceland (source OECD) and component breakdown for France and Ireland (Ministry of Finance/OECD).

## Implicit tax rate on capital

### INTRODUCTION

Statutory tax rates (such as the top CIT rate discussed earlier) 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 faced by tax payers. One of these, the implicit tax rate (ITR) on capital, is based on national accounts aggregates and attempts to measure what percentage of the potential capital tax base is actually collected in revenue. This section presents data for the overall ITR on capital, along with two alternative measures for the ITR on corporate income.

### OVERALL IMPLICIT TAX RATE ON CAPITAL

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

It should be noted 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

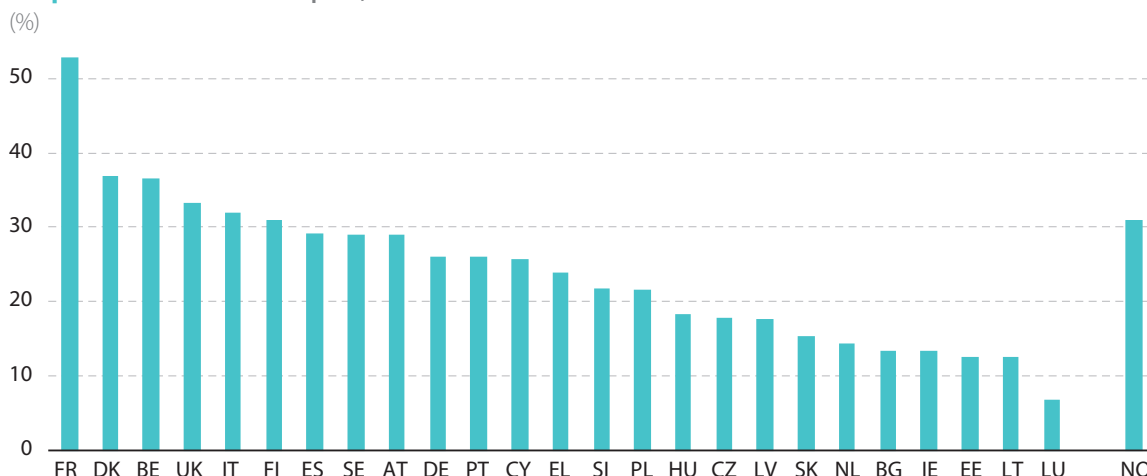
residents for domestic purposes, and the ITR denominator may differ from the statutory tax base defined in legislation for the following reasons:

- Fixed capital depreciation: different prices are used between national vs. profit and loss accounts.
- Consumption of fixed capital: the calculations are not comparable across countries.
- Capital gains are not part of profits 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 forwards cause cyclical mismatches in the base and in the ITRs distorting international comparisons. Differences between imputed rents on owner occupied dwellings between national accounts and tax provisions also produce biases.

Table 7 shows the overall ITR on capital estimates for the 1995-2016 period. The table does not provide estimates for Malta due to lack of sectoral data.

The highest rates are found in France (52.8 %) and Denmark (37 %). The values for Belgium, UK, Italy and Finland are above 30%. The lowest rates are Luxembourg (6.8 %) and Lithuania, Estonia, Ireland, Bulgaria and the Netherlands, all below 15 %.

**Graph 24: Overall ITR on capital, 2016**



Note: Data for Cyprus, Estonia and Hungary are for 2015.

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

## IMPLICIT TAX RATE ON CORPORATE INCOME

In this section two alternative indicators are provided for the ITR on corporate income. The first, the 'traditional' version, is the one that has been published in previous editions of *Taxation Trends*. The second, the 'no dividends' version, is a new variant that excludes dividends from the denominator.

The ITR on corporate income, in its 'traditional' version, is defined as the ratio between revenue from taxes on income/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). The numerator comprises taxes raised on corporate income <sup>(1)</sup> and the denominator is defined as the sum of the net operating surplus and property income balance of the corporate sector.

Table 8 shows the 'traditional' ITR on corporate income estimates for the 1995-2016 period. In 2016, France, Slovakia and Cyprus (2015) display ITR on corporate income values above 25 %, whereas in Luxembourg, Lithuania, Ireland and the Netherlands these figures do not exceed 10 %.

The 'no dividends' version the ITR on corporate income employs the same numerator as the 'traditional' version, but the denominator excludes all dividends – i.e. it is defined as the sum of the net operating surplus and property income balance (excluding all dividends) of the corporate sector <sup>(2)</sup>. The argument for excluding

dividends is that there is a widespread tax exemption of received dividends, notably due to the EU parent-subsidiary directive, 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 9 shows estimates of the new version of the ITR on corporate income for the 1995-2016 period. Looking at the most recent year, France and Cyprus (2015) record values above 40 %, while Slovakia, UK and Sweden have values around 30 %. At the lower end, Luxembourg has a negative ITR value <sup>(3)</sup>, while Lithuania and Ireland display ITRs below 10 %.

Graph 25 displays the differences between both versions of the ITR on corporate income in 2016. At first glance, the figure set out a clear division among Member States in terms of the magnitude of differences observed between both indicators. These differences are significantly larger (more than 10 percentage points) in 5 Member States (France, Cyprus (2015), Sweden, Netherlands and Luxembourg). However, in the remaining Member States the differences are much smaller.

Some of the evolution in the ITRs on corporate income can be explained by changes over time in the tax base (i.e. in the denominator of the ITRs). Table 10 shows estimates of the "traditional" corporate tax base to GDP ratio for the whole 1995-2016 time period while Table 11 shows estimates of the "no dividends" corporate tax base to GDP ratio.

<sup>(1)</sup> Revenues from local/regional corporate taxes are also added in the case of Germany, Italy and Austria.

<sup>(2)</sup> Specifically, the denominator is the same as the traditional version in Box F.4 of Annex B, except that it excludes all the dividends items under D42.

<sup>(3)</sup> The negative value for Luxembourg of the 'no dividends' ITR on corporate income is due to a very high negative net value of D44\_S12 'Insurance property income attributed to policyholders paid by financial corporations' which makes the overall ITR base become negative.



Table 7: Overall implicit tax rate on capital, 1995-2016

(%)

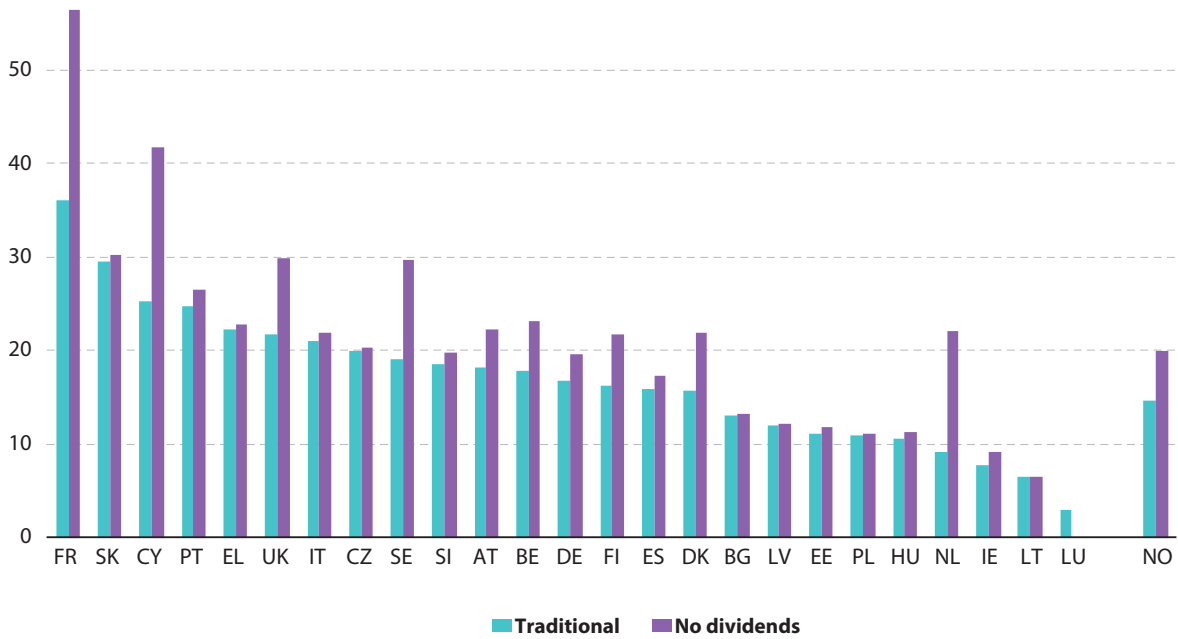
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Diff. 1995 to 2016 <sup>(1)</sup>
Belgium	24.7	25.9	27.1	29.1	30.1	28.8	28.8	29.9	30.9	31.6	31.2	31.9	30.2	31.0	28.4	27.4	29.6	34.4	37.4	37.2	37.5	36.5	11.8
Bulgaria	5.9	11.7	9.6	10.0	12.2	10.5	13.1	10.8	11.2	11.1	9.9	10.7	16.1	14.2	11.4	10.7	9.6	10.9	12.4	13.2	13.4	13.4	7.6
Czech Republic	22.4	19.1	21.6	18.5	19.7	19.0	19.7	21.4	21.8	21.6	19.9	19.6	19.8	18.5	17.8	16.9	17.1	17.7	18.6	17.2	17.3	17.9	-4.5
Denmark	29.1	29.2	29.7	35.3	34.6	32.5	27.9	27.9	33.6	40.9	45.8	39.1	40.8	36.2	32.1	38.9	36.8	37.8	33.8	40.2	35.2	37.0	7.8
Germany	20.8	23.2	22.1	23.2	26.5	26.4	19.9	18.8	19.4	19.4	20.4	21.1	21.4	21.2	20.4	19.2	20.9	22.7	23.4	23.4	24.0	26.0	5.2
Estonia	16.2	10.5	11.6	12.8	10.3	7.0	5.8	7.4	8.7	8.7	8.4	8.6	9.4	11.1	14.5	9.4	7.4	7.9	8.9	9.4	12.6	:	-3.7
Ireland	16.5	18.1	17.6	15.4	16.9	17.2	17.2	16.3	18.6	19.8	22.0	26.9	25.0	21.8	17.6	15.7	15.1	15.0	14.7	15.3	13.3	13.4	-3.1
Greece	11.1	11.3	12.6	14.7	16.6	19.1	16.4	16.8	15.8	14.6	16.9	16.0	16.0	17.1	18.0	17.2	19.9	19.2	20.2	20.8	22.1	23.9	12.8
Spain	:	:	:	28.1	27.9	26.5	27.9	28.8	31.8	35.9	40.0	42.9	32.1	27.2	26.2	25.8	27.6	27.6	27.6	28.6	30.9	29.1	1.0
France	36.5	39.2	40.1	39.9	42.5	42.3	42.2	41.3	41.3	42.4	44.1	45.7	44.2	43.4	44.6	43.5	45.5	51.3	54.4	53.5	52.2	52.8	16.3
Croatia	:	:	:	:	:	:	:	22.9	22.3	19.4	18.7	20.7	21.9	22.0	23.1	18.9	18.8	18.1	:	:	:	:	-4.8
Italy	24.3	24.6	27.2	24.4	25.5	24.5	24.4	24.7	26.5	24.9	24.7	27.8	30.0	29.8	30.9	28.6	28.9	33.7	34.6	33.4	33.8	32.0	7.7
Cyprus	14.2	15.0	14.8	17.1	18.2	18.9	17.4	17.6	15.9	20.3	23.6	27.7	38.2	30.2	23.4	21.6	19.8	19.7	22.2	22.2	25.8	:	11.5
Latvia	37.0	32.8	30.6	30.9	28.0	16.6	16.0	12.9	11.0	11.1	12.4	14.8	17.3	21.4	13.3	11.9	12.3	14.0	14.4	15.3	16.0	17.6	-19.4
Lithuania	11.1	9.5	11.4	12.4	12.0	9.3	7.9	7.6	8.9	10.5	11.2	13.8	13.1	14.8	15.2	11.7	9.7	10.2	10.0	10.2	11.7	12.5	1.4
Luxembourg	21.0	13.4	12.7	15.0	12.3	10.2	7.5	10.4	9.2	9.0	7.7	7.4	6.0	10.2	8.5	9.4	9.0	6.7	5.6	7.9	6.4	6.8	-14.2
Hungary	14.0	14.7	13.4	14.2	15.4	17.8	17.6	16.2	18.2	17.7	17.9	17.6	20.6	20.6	23.8	21.8	19.5	22.0	17.6	17.5	18.3	:	4.3
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	19.7	21.5	20.7	20.2	20.1	18.8	19.5	18.8	16.2	15.2	13.9	14.1	13.5	14.6	11.6	10.9	8.8	9.7	9.8	11.5	12.1	14.4	-5.3
Austria	25.6	28.5	28.7	28.6	28.1	26.4	32.8	27.2	25.8	26.2	23.9	23.0	24.1	25.2	24.1	23.2	23.6	23.5	26.9	27.0	28.5	29.0	3.4
Poland	18.8	19.4	20.2	19.3	21.4	20.2	20.6	21.6	20.1	18.4	19.5	20.5	24.0	23.7	19.3	18.3	18.2	19.3	19.5	19.0	19.6	21.6	2.9
Portugal	19.0	21.0	23.1	23.9	26.1	28.4	27.4	28.6	28.8	24.4	24.4	25.6	28.1	30.4	26.0	25.4	27.7	25.6	27.5	25.4	25.7	26.0	7.0
Romania	26.2	19.5	18.3	18.6	17.8	17.5	16.8	16.8	18.3	15.4	14.1	14.4	15.6	16.7	13.9	12.0	12.9	11.4	11.0	13.0	:	:	-13.2
Slovenia	13.3	16.1	14.9	16.0	16.4	18.0	18.7	18.6	18.8	21.0	25.2	25.2	26.6	24.3	22.7	25.3	23.6	25.4	22.6	21.8	21.3	21.8	8.5
Slovakia	28.0	25.0	22.6	22.1	20.9	18.5	16.4	16.8	16.8	13.9	13.8	12.5	12.0	11.9	10.9	10.2	10.2	10.8	12.9	14.3	15.6	15.4	-12.6
Finland	31.5	33.3	33.9	35.1	35.5	40.6	27.6	30.3	28.0	27.9	28.6	27.4	28.8	28.9	29.3	29.2	28.6	29.3	33.5	30.6	29.8	30.9	-0.6
Sweden	18.8	25.4	27.7	27.8	33.1	39.1	30.1	26.9	26.7	25.7	31.7	27.0	31.1	24.6	29.7	27.8	28.4	27.5	29.8	28.8	28.9	29.0	10.3
United Kingdom	24.5	24.4	27.1	29.4	33.0	35.3	36.5	34.4	31.4	34.4	35.1	37.2	38.4	38.8	34.0	32.9	31.9	31.9	31.5	29.9	32.1	33.2	8.7
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	35.5	36.7	35.4	32.6	37.3	40.7	40.8	40.8	37.8	39.2	39.6	41.2	39.5	40.5	40.7	40.6	41.2	40.6	36.5	33.2	29.8	31.0	-4.5

(1) Or between the last and the first year with available data

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

**Graph 25: ITR on corporate income differences (traditional vs. no dividends version), 2016**

(%)



Note: Data for Cyprus, Estonia and Hungary are for 2015.

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

**Table 8: Implicit tax rate on corporate income (traditional version), 1995-2016**

(%)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Diff. 1995 to 2016 <sup>(1)</sup>
Belgium	18.5	21.1	22.2	25.8	25.5	22.9	22.6	21.8	21.0	20.1	19.7	20.9	19.6	20.0	14.4	13.3	15.3	17.4	18.2	17.6	18.2	17.8	-0.7
Bulgaria	19.7	117.4	24.0	15.8	27.1	17.1	19.0	14.7	15.4	15.3	12.0	14.5	28.4	26.9	15.2	12.4	10.6	10.1	12.1	12.0	11.0	13.1	-6.6
Czech Republic	34.2	25.4	39.2	26.3	29.1	25.6	26.8	30.1	30.5	28.6	25.3	25.1	24.2	23.2	22.1	21.6	21.0	21.8	22.9	20.1	19.2	19.9	-14.2
Denmark	18.3	19.2	18.7	23.6	16.9	20.3	18.8	18.0	20.9	22.3	23.7	24.3	23.8	18.4	14.8	15.3	13.9	16.4	17.6	16.2	15.2	15.7	-2.6
Germany	15.9	18.9	18.4	17.8	20.4	21.7	11.4	10.8	12.4	13.0	13.8	14.9	14.2	13.7	11.6	11.8	13.9	16.1	15.8	15.0	14.5	16.8	0.9
Estonia	17.1	9.8	10.5	12.4	9.0	4.1	2.9	4.6	6.4	6.8	5.6	5.7	6.6	8.1	12.9	6.8	5.0	5.8	7.2	7.8	11.1	11.1	-6.0
Ireland	10.9	12.9	12.2	10.1	11.3	10.8	10.9	10.5	11.0	11.1	11.5	13.5	12.1	11.6	9.2	8.4	7.5	7.6	7.5	7.6	7.4	7.8	3.1
Greece	16.1	14.6	14.5	19.6	21.5	29.8	23.4	27.4	22.3	19.9	25.0	21.0	18.8	19.3	25.4	25.1	20.2	11.8	10.9	17.1	17.7	22.3	6.2
Spain	:	:	:	:	22.9	27.6	26.0	28.1	28.9	33.3	38.6	42.2	45.4	23.1	16.2	14.5	15.3	17.4	16.2	15.4	17.7	15.8	-7.1
France	24.2	29.1	28.9	27.0	31.2	32.1	35.5	30.6	26.6	28.5	28.4	35.2	32.8	31.5	24.5	30.6	31.6	38.9	41.7	38.5	34.6	35.9	11.8
Croatia	:	:	:	:	:	:	:	33.8	32.1	22.3	22.1	25.3	25.2	27.4	37.9	27.9	27.1	24.7	:	:	:	:	-9.1
Italy	18.3	20.5	23.5	17.9	21.0	17.8	21.8	19.5	18.1	18.4	19.3	24.5	28.9	30.3	26.9	23.9	23.8	27.4	30.3	25.3	24.0	20.9	2.5
Cyprus	16.5	19.0	19.1	21.6	24.4	20.2	20.1	20.4	15.3	20.9	26.0	32.3	36.8	31.5	24.9	20.4	18.4	18.4	21.1	20.6	25.2	:	8.7
Latvia	-37.1	-35.6	30.6	24.8	18.6	10.8	10.6	9.5	7.2	8.0	9.7	12.5	16.1	23.5	11.6	6.9	7.3	8.9	9.1	9.4	10.2	11.9	49.0
Lithuania	15.8	10.7	9.3	8.9	6.4	3.6	2.3	2.5	5.4	7.1	7.8	10.8	9.6	11.0	8.1	3.6	2.7	4.3	4.5	4.6	5.7	6.4	-9.4
Luxembourg	15.0	8.4	8.0	9.5	7.0	5.8	4.3	6.8	5.8	5.1	4.1	3.4	2.9	5.3	4.6	5.2	4.5	3.3	2.7	3.7	2.7	2.9	-12.2
Hungary	68.9	51.7	23.9	23.2	26.2	29.4	25.6	18.1	17.9	16.1	15.6	13.7	16.6	17.1	17.9	8.8	7.5	9.7	8.9	9.7	10.5	:	-58.4
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	17.0	19.9	19.3	18.6	18.4	16.5	15.2	15.9	13.2	11.7	10.4	10.0	8.9	9.6	6.8	5.9	5.0	5.6	5.5	6.1	7.1	9.1	-7.9
Austria	14.5	17.6	18.0	17.9	17.0	16.5	25.3	18.1	16.9	16.2	14.1	13.6	14.8	15.8	12.6	12.7	13.2	12.8	15.6	15.4	16.0	18.2	3.7
Poland	35.6	39.0	41.2	40.0	38.0	35.8	37.3	36.5	21.6	16.3	16.8	17.4	19.3	19.5	13.9	11.9	11.6	12.5	10.3	10.3	10.2	11.0	-24.6
Portugal	19.3	22.6	25.0	26.0	30.1	34.3	29.1	30.8	29.4	26.5	25.7	26.2	28.4	35.8	25.8	23.1	26.4	22.0	25.8	21.2	23.7	24.6	5.3
Romania	53.6	39.9	35.2	38.1	31.9	30.0	38.4	27.6	22.0	19.9	18.5	16.6	16.9	17.5	13.1	12.6	12.6	9.3	10.6	10.8	:	:	-42.7
Slovenia	15.9	27.0	19.8	18.3	16.5	26.2	27.8	29.0	25.6	28.6	41.9	36.2	36.1	31.7	28.3	31.1	26.7	24.2	20.4	18.6	17.8	18.5	2.6
Slovakia	54.5	57.1	53.4	58.4	54.1	43.6	33.5	37.2	37.8	23.8	24.6	20.6	19.9	21.1	22.9	18.4	17.8	18.1	22.8	27.1	30.0	29.5	-24.9
Finland	18.5	21.6	23.3	25.9	25.6	32.0	19.0	22.8	19.6	19.3	18.4	16.6	18.2	19.2	17.9	18.1	18.3	17.4	21.3	14.8	14.8	16.3	-2.3
Sweden	15.4	17.3	18.3	17.6	21.7	28.6	20.1	16.6	16.5	16.6	22.0	17.3	21.7	15.9	20.8	21.2	22.5	19.7	22.0	20.6	19.1	19.0	3.7
United Kingdom	26.6	26.4	33.7	35.8	40.1	50.0	47.4	36.9	25.9	28.7	30.2	29.2	30.0	24.4	21.0	24.3	21.7	20.8	18.0	16.7	18.5	21.6	-4.9
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	20.3	19.3	19.2	18.8	21.5	20.4	19.5	19.8	17.6	18.7	17.7	19.0	18.1	17.1	18.4	18.6	17.9	17.4	15.4	14.6	11.9	14.5	-5.8

<sup>(1)</sup> Or between the last and the first year with available data

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

Table 9: Implicit tax rate on corporate income (no dividends version), 1995–2016

(%)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Diff. 1995 to 2016 (1)
Belgium	19.7	22.5	23.6	27.5	27.6	27.6	28.6	26.2	24.3	22.9	23.1	25.3	24.1	25.0	18.3	16.6	18.9	21.1	23.2	22.6	22.5	23.0	3.3
Bulgaria	19.7	117.4	24.0	15.9	27.1	17.1	19.0	14.7	15.4	15.3	12.0	14.5	28.6	26.6	15.2	12.5	10.7	10.1	12.2	12.1	11.1	13.1	-6.6
Czech Republic	34.3	25.6	39.6	26.5	29.3	25.7	26.9	30.2	30.6	28.8	26.2	25.5	24.7	23.6	22.5	22.0	21.3	22.3	23.5	20.4	19.6	20.2	-14.0
Denmark	18.8	20.1	19.7	25.5	18.6	22.7	23.9	23.5	24.8	25.2	30.2	33.4	32.8	27.4	21.4	21.6	19.4	22.5	23.8	21.3	21.5	21.8	3.0
Germany	16.5	19.7	19.3	18.8	21.7	24.3	12.8	12.0	13.6	14.3	15.3	16.5	15.7	15.5	13.0	13.4	15.7	18.4	18.4	17.3	17.0	19.5	3.0
Estonia	17.2	9.8	10.5	12.4	9.0	4.1	2.9	4.6	6.5	7.0	5.8	5.8	7.0	9.1	13.6	7.0	5.2	6.2	7.9	8.2	11.8	:	-5.3
Ireland	10.9	12.9	12.2	10.1	11.3	11.0	11.0	11.2	11.8	12.1	12.5	15.4	13.6	13.6	10.5	9.6	8.7	9.3	9.2	9.1	8.3	9.1	-1.8
Greece	16.3	14.8	14.6	19.8	21.6	29.9	23.5	27.5	22.4	20.0	25.1	21.2	19.0	19.6	25.6	25.4	20.4	12.0	11.1	17.5	17.9	22.7	6.4
Spain	:	:	:	:	23.4	28.6	28.2	30.4	31.7	37.2	44.1	48.9	53.0	27.3	18.5	17.3	18.0	19.6	18.2	17.2	19.3	17.2	-6.2
France	26.1	32.0	32.2	29.8	35.2	35.6	41.9	35.7	30.3	33.4	35.0	45.5	41.0	41.6	34.8	42.5	47.0	66.2	73.0	65.6	54.2	56.3	30.2
Croatia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	34.3	32.7	24.1	23.0	26.1	26.5	29.0	37.9	29.1	27.9	24.9	:	:	:	:	-9.4
Italy	18.6	20.8	23.9	18.2	21.6	18.5	22.9	20.5	18.8	19.3	20.4	26.2	31.6	32.5	28.5	25.7	25.7	30.1	32.6	27.7	26.4	21.9	3.3
Cyprus	68.0	77.4	78.5	64.9	65.3	50.3	52.8	42.9	30.2	76.1	87.4	138.9	141.8	66.7	46.4	45.5	30.9	31.9	37.0	41.8	41.7	:	-26.3
Latvia	-36.7	-35.3	30.6	24.7	18.6	10.8	10.6	9.5	7.2	8.0	9.7	12.6	16.2	23.7	11.7	6.9	7.3	9.0	9.2	9.5	10.4	12.2	48.9
Lithuania	15.8	10.7	9.3	8.9	6.4	3.6	2.3	2.5	5.4	7.2	7.8	10.8	9.6	11.0	8.2	3.6	2.7	4.3	4.5	4.6	5.7	6.5	-9.4
Luxembourg	23.9	24.6	30.2	38.4	24.1	26.9	25.9	49.0	49.2	87.2	-28.5	-15.1	-14.1	-11.1	-17.5	-62.7	-12.6	-19.8	-10.8	-8.2	-8.5	-10.1	-34.0
Hungary	70.2	52.5	24.1	23.3	26.3	29.7	26.0	18.2	18.0	16.4	16.2	16.0	19.8	19.9	21.1	10.7	9.3	11.3	9.6	10.6	11.2	:	-59.0
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	22.3	27.7	28.0	26.6	27.6	28.1	27.4	24.7	22.1	18.3	21.1	22.2	20.7	21.0	15.2	15.6	14.5	15.2	15.6	19.1	17.8	22.0	-0.3
Austria	14.6	17.9	18.4	18.5	17.5	17.4	26.6	19.0	18.1	17.4	15.8	15.3	16.8	18.5	15.5	15.6	16.3	17.8	21.1	20.2	20.3	22.3	7.7
Poland	35.6	39.1	41.3	40.1	38.0	35.9	37.4	36.6	21.6	16.3	16.8	17.5	19.4	19.6	14.0	12.0	11.7	12.8	10.6	10.5	10.4	11.1	-24.5
Portugal	20.2	23.8	25.5	26.7	30.8	35.4	30.1	32.3	29.6	27.6	28.2	28.8	32.3	39.8	28.2	25.2	28.6	24.2	28.1	22.6	25.3	26.5	6.3
Romania	53.8	39.9	35.3	38.3	31.9	30.9	41.3	28.9	22.5	20.0	18.5	16.6	17.0	17.5	13.1	12.7	12.7	9.3	10.7	10.9	:	:	-42.9
Slovenia	16.9	28.1	20.4	18.8	16.7	27.0	28.7	29.7	26.2	29.2	43.4	38.1	38.0	34.0	31.6	34.1	29.2	26.8	22.0	19.9	19.0	19.8	2.9
Slovakia	54.8	57.5	53.8	58.8	54.6	44.3	33.7	37.4	37.8	23.8	24.7	20.7	20.0	21.2	23.1	18.9	18.7	18.4	23.3	28.4	30.8	30.1	-24.6
Finland	19.3	22.5	24.3	27.1	27.1	35.6	25.1	26.4	23.1	21.4	21.7	22.4	22.8	23.2	22.7	23.9	26.9	26.4	30.5	22.4	23.2	21.6	2.4
Sweden	16.3	18.6	19.9	19.9	23.7	33.2	28.2	20.9	20.2	23.6	29.8	27.2	29.8	26.2	35.4	34.1	33.6	34.3	35.0	33.2	29.5	29.7	13.4
United Kingdom	33.1	31.7	42.1	45.3	51.3	76.6	74.9	54.9	39.3	41.3	43.7	41.6	42.1	34.3	34.4	39.8	35.4	32.7	27.2	26.2	26.4	29.9	-3.2
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	20.6	19.6	19.6	19.3	22.0	20.7	20.0	20.3	18.1	19.5	19.2	20.3	20.3	19.1	20.8	21.1	20.5	20.8	18.4	18.2	16.0	19.9	-0.7

(1) Or between the last and the first year with available data

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

**Table 10: Corporate tax base to GDP (traditional version), 1995–2016**

(% of GDP)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Diff. 1995 to 2016 (1)
Belgium	12.5	12.4	12.5	12.8	12.3	13.7	13.5	13.6	13.3	15.0	16.0	16.6	17.4	16.4	16.2	19.1	18.4	17.2	17.1	17.8	18.2	19.3	6.8
Bulgaria	20.7	4.2	19.7	21.8	11.6	16.0	20.3	20.4	18.1	16.9	15.9	15.3	15.3	11.8	16.9	16.8	18.1	18.5	18.1	17.6	20.2	16.8	-3.9
Czech Republic	12.4	12.2	9.0	11.9	12.2	12.3	13.7	13.2	13.9	14.7	16.3	17.4	18.4	17.3	15.2	14.9	15.2	14.4	14.1	16.6	17.7	17.6	5.1
Denmark	12.5	12.8	14.0	12.5	13.8	15.6	14.5	15.5	13.4	13.0	14.5	15.2	13.2	13.9	12.8	14.8	15.6	15.9	15.7	17.3	18.0	17.2	4.7
Germany	11.7	11.8	12.8	13.7	12.8	12.6	13.5	13.8	13.7	15.6	16.9	18.6	19.6	18.3	15.9	17.4	17.3	15.8	15.3	15.8	16.2	15.8	4.1
Estonia	14.1	15.9	16.6	19.5	21.6	21.6	23.8	24.3	24.6	24.5	25.2	25.8	24.3	19.8	14.1	19.3	24.0	24.3	23.9	22.4	18.7	:	4.7
Ireland	24.5	23.5	25.7	32.6	33.3	33.7	31.8	34.1	33.2	31.7	29.2	28.1	28.0	24.0	25.2	28.4	29.5	29.9	31.8	31.8	35.7	34.8	10.2
Greece	13.8	14.4	15.1	14.5	13.7	13.4	13.8	12.0	12.3	13.6	13.0	12.1	12.1	11.1	9.9	10.1	10.2	9.2	10.5	11.0	12.2	11.3	-2.5
Spain	:	:	:	11.9	11.0	10.6	10.6	10.9	10.7	10.3	10.0	9.7	10.3	12.3	14.2	13.2	12.1	12.7	13.0	13.4	13.3	14.2	2.3
France	7.3	6.9	7.8	8.5	8.3	8.5	8.4	8.2	7.9	8.3	8.6	8.5	9.1	9.4	7.2	8.1	8.9	7.4	7.0	7.3	8.0	7.8	0.6
Croatia	:	:	:	:	:	:	:	5.4	6.0	8.2	10.4	11.1	12.1	10.6	6.8	6.9	8.6	8.1	:	:	:	:	2.7
Italy	15.0	15.7	15.4	15.1	14.8	15.6	16.4	15.5	15.0	14.9	14.4	13.8	13.2	11.8	10.8	11.7	11.5	10.8	10.3	10.8	11.4	12.1	-2.9
Cyprus	23.8	22.9	22.6	25.0	25.6	28.4	28.7	27.2	25.7	16.2	16.2	15.3	16.7	20.3	23.5	27.4	33.8	31.1	30.7	30.6	23.4	:	-0.5
Latvia	-4.5	-4.9	6.8	8.7	10.6	14.2	17.7	20.5	20.2	21.0	19.5	17.0	15.6	12.7	13.3	14.2	19.3	18.2	17.7	16.3	15.7	14.3	18.8
Lithuania	13.0	16.2	16.4	14.5	12.9	18.8	22.6	23.9	25.1	26.0	26.6	25.5	26.4	24.6	22.4	27.1	30.4	30.4	30.2	29.9	27.1	25.3	12.3
Luxembourg	41.8	76.2	87.4	77.1	90.7	114.2	160.2	113.2	124.3	109.8	142.0	144.7	184.3	98.6	122.5	111.4	110.2	153.4	174.7	170	160.3	162.0	120.2
Hungary	2.6	3.4	7.8	9.0	8.6	7.5	8.9	12.5	12.1	12.9	13.2	16.7	16.4	14.9	12.2	13.8	15.9	13.1	15.5	16.9	17.0	:	14.4
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	18.0	19.2	21.9	22.4	22.6	24.5	26.0	21.1	21.6	26.5	33.2	34.6	38.6	34.4	31.8	38.9	43.7	37.6	40.0	42.1	38.0	36.3	18.3
Austria	10.8	11.8	12.1	12.7	11.2	12.9	12.4	12.8	13.3	14.3	16.1	16.4	16.8	16.1	14.1	15.4	15.8	16.4	14.3	14.2	14.4	13.5	2.6
Poland	7.6	6.7	6.5	6.4	6.2	6.7	4.8	5.4	8.1	11.9	12.7	13.6	14.1	13.8	16.1	16.3	17.4	16.6	17.1	16.9	18.0	16.8	9.2
Portugal	11.7	11.7	12.2	11.6	11.5	10.8	11.1	10.6	9.3	10.6	10.1	10.8	12.2	9.8	10.7	11.8	11.9	12.5	12.6	13.4	13.2	12.4	0.7
Romania	7.1	8.1	12.2	9.7	11.9	10.6	6.9	9.5	12.7	15.8	14.6	17.0	18.0	16.8	18.1	16.1	18.0	20.2	18.9	19.6	:	:	12.5
Slovenia	3.2	3.3	5.1	5.3	6.9	4.4	4.4	5.3	6.6	6.6	6.5	8.1	8.8	7.8	6.4	5.9	6.2	5.1	5.9	7.6	8.2	8.6	5.4
Slovakia	12.0	8.6	8.0	6.9	7.5	7.8	10.0	8.6	8.8	12.2	11.7	15.0	15.9	15.7	11.7	14.4	14.5	14.1	13.5	12.9	12.9	12.4	0.5
Finland	12.1	12.6	14.5	16.2	16.3	17.9	21.2	17.7	16.6	17.5	17.4	19.6	20.5	17.4	10.8	13.5	14.3	12.1	11.1	13.1	14.6	13.7	1.6
Sweden	16.3	14.1	14.9	14.1	13.4	12.5	12.2	11.6	12.6	16.7	15.6	19.9	16.6	16.6	12.8	14.8	13.3	12.6	12.2	12.7	15.4	14.9	-1.4
United Kingdom	9.0	10.4	10.0	9.6	8.0	7.0	6.5	7.3	9.9	10.3	11.4	12.0	11.1	12.1	12.4	12.0	13.6	12.9	14.4	15.0	13.3	13.0	4.0
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	15.4	17.9	18.0	14.2	15.8	24.7	24.5	22.0	23.2	26.9	31.8	32.9	31.5	33.8	26.7	28.3	30.2	29.7	28.0	26.5	23.2	21.3	5.9

(1) Or between the last and the first year with available data

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

**Table 11: Corporate tax base to GDP (no dividends version), 1995-2016**  
(% of GDP)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Diff. 1995 to 2016 (1)	
Belgium	11.7	11.6	11.7	12.0	11.4	11.3	10.7	11.3	11.5	13.1	13.6	13.7	14.1	13.1	12.7	15.3	14.9	14.2	13.4	13.9	14.7	14.9	3.2	
Bulgaria	20.7	4.2	19.7	21.8	11.6	16.0	20.2	20.4	18.0	16.9	15.9	15.3	15.2	11.9	16.8	16.7	18.1	18.5	18.0	17.5	20.2	16.7	16.7	-4.0
Czech Republic	12.4	12.1	8.9	11.9	12.1	12.3	13.7	13.2	13.8	14.6	15.8	17.2	18.0	17.1	15.0	14.6	15.0	14.1	13.8	16.4	17.4	17.3	17.3	4.9
Denmark	12.1	12.2	13.3	11.5	12.5	14.0	11.3	11.9	11.3	11.5	11.4	11.0	9.6	9.3	8.9	10.5	11.2	11.6	11.6	13.1	12.7	12.4	12.4	0.3
Germany	11.3	11.3	12.1	13.0	12.0	11.3	12.1	12.5	12.4	14.2	15.2	16.8	17.7	16.2	14.3	15.3	15.3	13.8	13.1	13.7	13.9	13.6	13.6	2.4
Estonia	14.1	15.9	16.6	19.5	21.5	21.5	23.7	24.2	24.3	23.9	24.6	25.6	22.9	17.7	13.3	18.8	23.1	22.8	22.0	21.2	17.6	.	.	3.5
Ireland	24.4	23.4	25.7	32.4	33.3	33.3	31.5	32.0	30.9	29.1	26.9	24.5	24.9	20.4	22.1	24.7	25.5	24.6	25.9	26.4	31.7	29.6	29.6	5.2
Greece	13.6	14.2	15.0	14.3	13.6	13.3	13.7	11.9	12.2	13.5	13.0	12.0	12.0	10.9	9.8	10.0	10.2	9.1	10.3	10.7	12.0	11.1	11.1	-2.5
Spain	.	.	.	.	11.6	10.6	9.8	10.1	9.7	9.3	8.7	8.4	8.9	10.4	12.5	11.1	10.3	11.2	11.6	12.0	12.1	13.0	13.0	1.4
France	6.7	6.3	7.0	7.7	7.4	7.7	7.1	7.0	6.9	7.1	7.0	6.6	7.3	7.1	5.1	5.9	6.0	4.3	4.0	4.3	5.1	5.0	5.0	-1.7
Croatia	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
Italy	14.8	15.5	15.2	14.9	14.4	15.0	15.5	14.8	14.4	14.2	13.6	12.9	12.1	11.0	10.2	10.9	10.7	9.8	9.6	9.9	10.4	11.5	11.5	-3.2
Cyprus	5.8	5.6	5.5	8.3	9.5	11.4	10.9	12.9	13.0	4.4	4.8	3.6	4.3	9.6	12.7	12.2	20.1	17.9	17.4	15.1	14.1	.	.	8.4
Latvia	-4.5	-4.9	6.8	8.7	10.6	14.2	17.7	20.5	20.2	21.0	19.5	16.9	15.6	12.6	13.3	14.1	19.1	18.0	17.6	16.2	15.3	14.0	14.0	18.5
Lithuania	13.0	16.2	16.4	14.5	12.9	18.9	22.6	23.9	25.1	26.0	26.6	25.5	26.4	24.6	22.3	27.1	30.4	30.3	30.1	29.5	26.9	25.1	25.1	12.1
Luxembourg	26.3	26.0	23.2	19.0	26.4	24.7	26.8	15.7	14.7	6.4	-20.5	-32.8	-37.8	-47.3	-3.2	-9.2	-39.6	-25.9	-44.1	-52.4	-52.1	-45.7	-45.7	-72.0
Hungary	2.6	3.4	7.7	8.9	8.6	7.4	8.8	12.5	12.0	12.7	12.7	14.3	13.8	12.8	10.4	11.3	12.8	11.3	14.4	15.5	15.9	.	.	13.3
Malta	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
Netherlands	13.7	13.8	15.2	15.7	15.1	14.4	14.4	13.5	12.9	17.0	16.3	15.6	16.6	15.8	14.1	14.8	15.0	13.9	14.0	13.5	15.2	15.0	15.0	1.3
Austria	10.7	11.6	11.8	12.3	10.9	12.1	11.8	12.2	12.4	13.3	14.4	14.5	14.8	13.7	11.4	12.6	12.8	11.8	10.6	10.8	11.4	11.0	11.0	0.2
Poland	7.6	6.7	6.5	6.4	6.2	6.7	4.8	5.4	8.1	11.9	12.7	13.6	14.1	13.7	16.0	16.2	17.3	16.3	16.7	16.7	17.8	16.6	16.6	9.0
Portugal	11.2	11.2	11.9	11.3	11.2	10.4	10.7	10.1	9.2	10.2	9.2	9.8	10.7	8.8	9.7	10.9	10.9	11.3	11.6	12.6	12.4	11.6	11.6	0.3
Romania	7.0	8.1	12.2	9.7	11.8	10.3	6.4	9.0	12.4	15.8	14.6	17.0	17.9	16.8	18.0	16.0	17.9	20.1	18.9	19.5	.	.	.	12.5
Slovenia	3.0	3.2	4.9	5.2	6.8	4.2	4.3	5.2	6.5	6.5	6.3	7.6	8.4	7.2	5.7	5.4	5.7	4.6	5.4	7.1	7.7	8.1	8.1	5.0
Slovakia	11.9	8.5	7.9	6.8	7.5	7.7	9.9	8.6	8.8	12.2	11.7	14.9	15.9	15.6	11.6	14.1	13.8	13.9	13.2	12.3	12.6	12.2	12.2	0.3
Finland	11.6	12.1	13.9	15.5	15.4	16.1	16.1	15.3	14.1	15.8	14.7	14.5	16.3	14.4	8.5	10.2	9.7	8.0	7.7	8.6	9.4	10.3	10.3	-1.4
Sweden	15.4	13.2	13.6	12.5	12.3	10.7	8.7	9.2	10.3	11.7	11.5	12.7	12.1	10.1	7.5	9.2	8.9	7.2	7.6	7.9	10.0	9.5	9.5	-5.8
United Kingdom	7.2	8.6	8.0	7.6	6.2	4.6	4.1	4.9	6.5	7.2	7.9	8.4	7.9	8.6	7.6	7.3	8.3	8.2	9.5	9.5	9.3	9.4	9.4	2.2
Iceland	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.
Norway	15.3	17.7	17.7	13.9	15.4	24.3	24.0	21.4	22.5	25.9	29.3	30.9	28.2	30.4	23.6	24.9	26.3	24.8	23.5	21.3	17.3	15.6	15.6	0.4

(1) Or between the last and the first year with available data

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

# 2

## National tax systems: Structure and recent developments

## Austria

Table AT.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	14.7	14.4	14.0	13.9	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.6	13	51.5
VAT	7.7	7.6	7.4	7.4	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.7	14	27.3
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	0.4
Taxes on products, except VAT and import duties	3.8	3.6	3.5	3.4	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.2	3.3	20	11.5
Other taxes on production	3.2	3.1	3.0	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	4	12.3
<b>Direct taxes</b>	13.4	12.9	12.8	13.3	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	13.0	10	45.9
Personal income taxes	10.0	9.5	9.5	9.7	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.4	6	33.3
Corporate income taxes	2.3	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	16	8.6
Other	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	9	4.1
<b>Social contributions</b>	14.0	13.9	13.8	13.5	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.7	5	51.8
Employers'	6.5	6.5	6.4	6.4	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	11	24.2
Households'	7.5	7.4	7.3	7.2	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.8	5	27.6
<b>Less: capital transfers (²)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	42.2	41.2	40.6	40.7	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	42.3	7	149.3
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	68.0	67.4	67.1	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.1	66.0	12	98.5
<b>State government (¹)</b>	1.5	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5		2.3
<b>Local government</b>	3.1	3.1	3.2	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	21	4.6
<b>Social security funds</b>	27.0	27.6	27.8	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	28.0	29.0	15	43.3
<b>EU institutions</b>	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	18	0.7
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.1	11.9	11.4	11.3	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.6	15	41.1
<b>Labour</b>	23.1	22.6	22.5	22.3	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.5	3	83.2
of which on income from employment	20.5	20.1	20.0	19.9	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.5	20.9	4	73.9
Paid by employers	9.0	9.0	8.9	8.8	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	4	34.1
Paid by employees	11.5	11.2	11.2	11.1	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.3	5	39.9
Paid by non-employed	2.6	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.6	7	9.2
<b>Capital</b>	7.0	6.8	6.7	7.1	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.1	13	25.0
Income of corporations	2.3	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	17	8.6
Income of households	0.8	0.8	0.9	1.1	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	13	2.6
Income of self-employed	2.8	2.6	2.5	2.4	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.8	3	9.7
Stock of capital	1.1	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.2	21	4.1



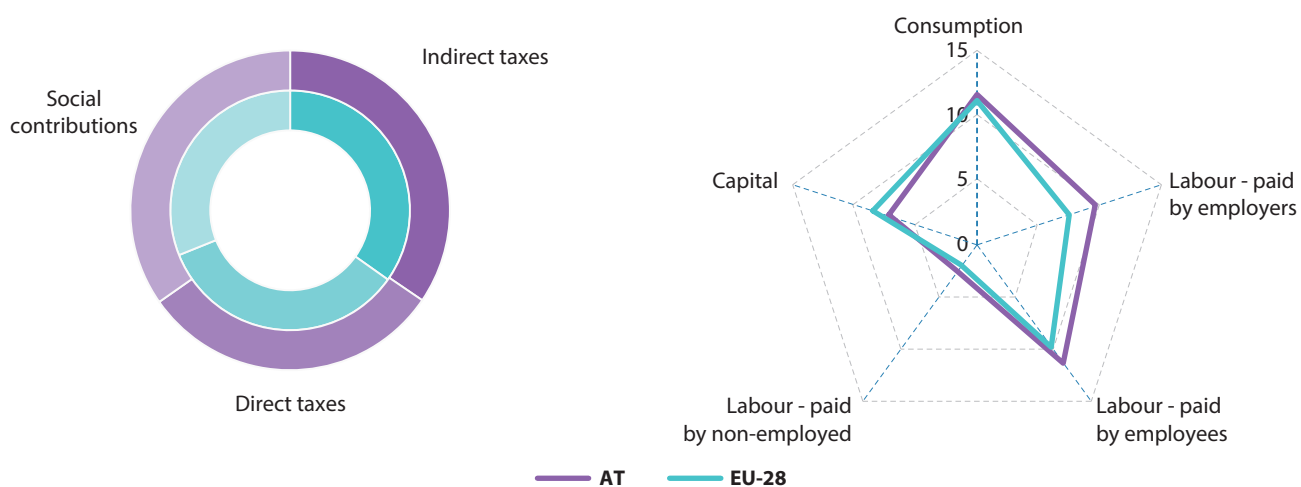
Table AT.1: Tax Revenue (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.7	2.6	2.4	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.4	17	8.4
Energy	1.8	1.7	1.6	1.6	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	25	5.3
of which transport fuel taxes	:	:	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	21	
Transport	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.9	5	3.0
Pollution and resources	0.03	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	20	0.1
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.6	0.6	0.7	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.8	0.8	22	2.8
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	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.6	0.6	13	2.1
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	22.4	22.0	21.5	21.8	21.8	21.9	21.7	21.6	21.8	21.6	21.7	21.9	22.1	12	
<b>Labour</b>	42.0	41.8	41.9	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.7	42.9	41.2	4	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	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		0.5
Tax expenditure component	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.2
Transfer component	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.3
<b>Total tax revenue adjusted for payable tax credits</b>	<b>42.0</b>	<b>41.0</b>	<b>40.4</b>	<b>40.5</b>	<b>41.4</b>	<b>41.0</b>	<b>41.0</b>	<b>41.1</b>	<b>41.8</b>	<b>42.6</b>	<b>42.7</b>	<b>43.1</b>	<b>42.2</b>		<b>149.0</b>

(<sup>1</sup>) 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.  
(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure AT.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

**Table AT.2: Latest tax reforms**

In Austria, no major tax reforms were enacted in 2017.

# Belgium

**Table BE.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.1	13.2	13.2	13.1	13.0	12.8	13.1	13.1	13.4	13.4	13.3	13.3	13.5	17	57.1
VAT	6.7	6.9	6.9	6.9	6.8	6.8	6.9	6.9	6.9	6.9	6.9	6.7	6.8	22	28.7
Taxes and duties on imports excluding VAT	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	8	2.7
Taxes on products, except VAT and import duties	3.9	3.9	3.9	3.8	3.7	3.6	3.7	3.6	3.6	3.6	3.6	3.7	3.8	16	16.0
Other taxes on production	1.9	1.8	1.8	1.7	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.3	2.3	7	9.7
<b>Direct taxes</b>	17.0	16.9	16.9	16.6	16.9	15.7	16.1	16.6	17.1	17.8	17.8	17.6	17.1	3	72.4
Personal income taxes	12.4	12.4	11.9	11.8	12.2	12.0	12.1	12.3	12.5	13.0	13.0	12.7	12.2	4	51.5
Corporate income taxes	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	6	14.5
Other	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.6	1.5	4	6.4
<b>Social contributions</b>	13.5	13.3	13.2	13.3	13.7	14.2	13.9	14.1	14.3	14.4	14.3	14.4	13.8	8	58.2
Employers'	8.1	8.0	8.0	8.1	8.3	8.6	8.4	8.6	8.8	8.9	8.8	8.8	8.3	6	35.1
Households'	5.4	5.3	5.2	5.2	5.4	5.6	5.5	5.5	5.5	5.6	5.5	5.6	5.5	12	23.1
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	43.6	43.5	43.3	43.0	43.6	42.7	43.1	43.7	44.8	45.6	45.5	45.2	44.4	3	187.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	33.1	32.1	31.7	30.7	29.8	26.8	28.7	26.8	29.2	29.7	29.8	33.2	29.4	27	55.2
<b>State government <sup>(1)</sup></b>	23.5	24.1	24.1	24.3	24.6	24.7	23.7	24.5	24.2	24.0	23.9	23.5	26.5		49.7
<b>Local government</b>	5.0	5.0	5.1	5.2	4.6	5.5	5.2	5.2	4.7	4.8	4.8	5.0	5.2	15	9.7
<b>Social security funds</b>	37.2	37.5	37.9	38.4	39.6	41.7	41.1	42.3	40.7	40.4	40.4	37.0	37.6	8	70.5
<b>EU institutions</b>	1.2	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1	2.6
<b>C. Structure by economic function <sup>(3)</sup></b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.7	10.8	10.7	10.7	10.5	10.4	10.6	10.4	10.4	10.5	10.4	10.3	10.5	23	44.5
<b>Labour</b>	23.4	23.1	22.6	22.6	23.4	23.8	23.6	24.0	24.2	24.4	24.3	24.0	23.0	5	97.4
of which on income from employment	21.6	21.3	20.9	20.9	21.5	21.9	21.7	22.0	22.2	22.5	22.2	21.9	20.9	3	88.6
Paid by employers	8.1	8.0	8.0	8.1	8.4	8.6	8.5	8.6	8.8	8.9	8.8	8.8	8.3	9	35.1
Paid by employees	13.5	13.3	12.8	12.8	13.2	13.2	13.2	13.4	13.4	13.6	13.4	13.1	12.6	3	53.5
Paid by non-employed	1.7	1.7	1.7	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	9	8.7
<b>Capital</b>	9.4	9.5	9.9	9.6	9.5	8.4	8.7	9.1	10.0	10.6	10.7	10.7	10.7	3	45.2
Income of corporations	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	6	14.5
Income of households	0.5	0.6	0.5	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	16	2.3
Income of self-employed	2.2	2.2	2.1	2.1	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.5	2.4	4	10.3
Stock of capital	3.7	3.6	3.7	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.3	3	18.0

**Table BE.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.5	2.3	2.2	2.1	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.2	21	9.4
Energy	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.2	1.3	1.3	1.4	27	6.0
of which transport fuel taxes	:	:	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	20	
Transport	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	11	2.8
Pollution and resources	0.22	0.20	0.16	0.14	0.14	0.14	0.15	0.14	0.13	0.13	0.13	0.12	0.13	8	0.6
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	3.0	2.9	3.1	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3	15.2
Recurrent taxes on immovable property	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	6	5.6
Other taxes on property	1.8	1.7	1.8	1.8	1.8	1.6	1.8	2.0	2.2	2.3	2.3	2.3	2.3	1	9.7
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	21.8	22.0	21.8	22.0	21.2	20.8	21.2	21.0	21.0	21.0	21.1	21.1	21.6	14	
<b>Labour</b>	43.7	43.5	42.6	42.7	42.7	42.5	43.2	43.5	43.3	43.6	43.5	43.6	42.4	2	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.1		0.5
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.3	0.3	0.3	0.2	0.1	0.1		0.2
Transfer component	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.3
<b>Total tax revenue adjusted for payable tax credits</b>	43.6	43.5	43.2	43.0	43.5	42.7	42.9	43.4	44.5	45.4	45.3	45.1	44.3		187.5

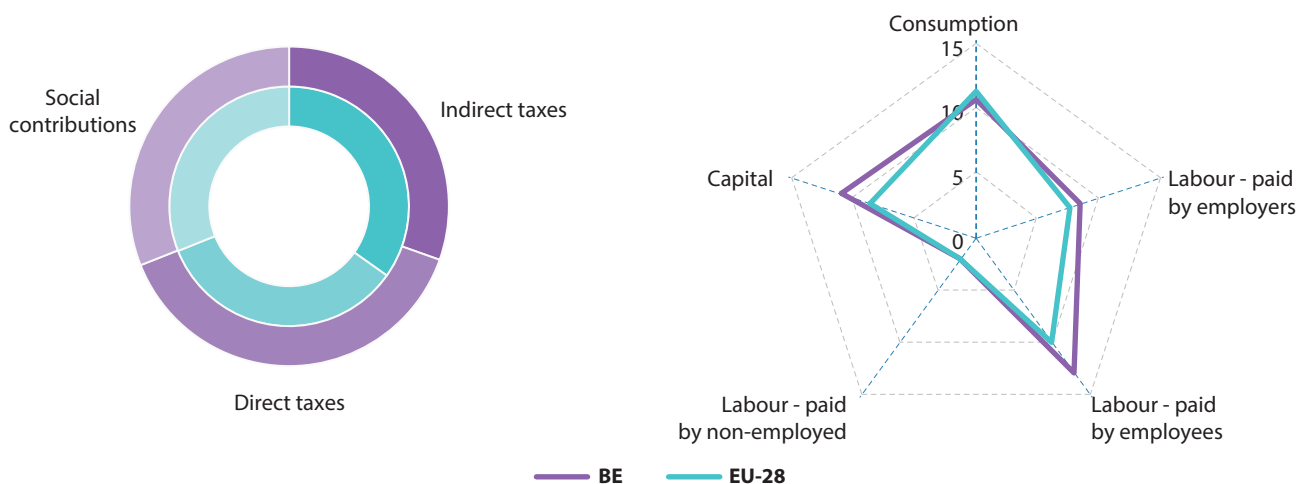
(<sup>1</sup>) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

(<sup>3</sup>) Excluding taxes paid by EU civil servants to the EU.

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

**Figure BE.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table BE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Savings</b>		
Increase of the standard withholding tax rate from 27 % to 30 %; and increase from 17 % to 20 % of the withholding tax on distributed liquidation reserves within the first five years (new reserves built up since 1/1/2017).	Rate increase	Announcement: 20-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Transparency tax : extension of the scope.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Withholding tax exemption on the interest on savings accounts.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Withholding tax exemption on dividends.	Base decrease	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Alignment of the tax system for distributions of contractual investment funds with distributions made by investment companies.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Extension of the withholding tax of 30 % to investment funds investing more than 10 % of their assets in debt claims. The threshold was 25 % previously.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Extension of the new real estate investment vehicle (FIIS/GVBF) to non-profit sector clients.	Base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Re-estimation of new and old anti-tax fraud and anti-tax evasion measures.	Base increase	Announcement: 25-06-2015 Legislation: 18-09-2017 In force from: 43024
Broad CIT reform: boosting competitiveness by : - reducing the tax rate to 25 % between 2018 and 2020, - raising the dividend exemptions to 100 % - abolishing the minimum rate for capital gains of large companies.	Rate decrease; base increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increase in excise duty on diesel (click) and reduction duty on petrol (reverse click).	Rate increase	Announcement: 22-04-2016 Legislation: 25-12-2017 In force from: 01-01-2018
Increase in excise duty on tobacco.	Rate increase	Announcement: 28-8-2015 Legislation: 25-12-2017 In force from: 01-01-2018
indexation of excise duty on energy products.	Rate increase	Announcement: 2014 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increase of the excise duty on sugar sweetened and artificially sweetened beverages.	Rate increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Increase of specific excise duty on tobacco products.	Rate increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Transaction taxes (movable and immovable property)</b>		
Tax on stock exchange transactions becomes applicable to transactions ordered by a resident through a foreign intermediary; and the maximum tax amount is doubled (EUR 650 to EUR 1 300; EUR 800 to EUR 1 600; and EUR 2 000 to EUR 4 000).	Base increase	Announcement: 20-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Increase of the rates of the tax on stock exchange transactions.	Rate increase	Announcement: 28-07-2017 Legislation: 25-12-2017 In force from: 08-01-2018
<b>Recurrent taxes on (net) wealth</b>		
Introduction of an annual tax on securities accounts.	New tax	Announcement: 28-07-2017 Legislation: 01-02-2018 In force from: forthcoming

## Bulgaria

Table BG.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.9	16.2	16.8	16.2	17.0	14.4	14.2	13.8	15.0	15.4	14.9	15.5	15.5	7	7.5
VAT	9.6	10.0	10.4	9.8	10.4	8.5	8.6	8.1	9.0	9.3	8.9	9.0	9.2	7	4.4
Taxes and duties on imports excluding VAT	1.5	1.8	1.8	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	14	0.1
Taxes on products, except VAT and import duties	4.1	3.8	3.9	5.6	5.8	5.3	4.9	5.0	5.1	5.2	4.9	5.5	5.3	4	2.6
Other taxes on production	0.7	0.7	0.6	0.4	0.5	0.5	0.5	0.5	0.8	0.8	0.9	0.9	0.8	21	0.4
<b>Direct taxes</b>	5.8	4.8	5.0	7.7	6.3	5.5	5.1	4.8	4.9	5.3	5.7	5.7	5.6	28	2.7
Personal income taxes	3.0	2.6	2.5	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	3.0	27	1.5
Corporate income taxes	2.5	1.8	2.0	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	2.1	22	1.0
Other	0.3	0.4	0.5	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	20	0.2
<b>Social contributions</b>	10.0	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.4	7.9	7.9	7.8	23	3.8
Employers'	7.6	6.8	5.5	5.3	4.6	4.3	4.2	4.3	4.0	4.5	4.8	4.7	4.7	21	2.3
Households'	2.4	2.7	2.6	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	20	1.5
<b>Less: capital transfers<sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	31.7	30.5	29.9	31.6	30.7	27.2	26.0	25.3	26.7	28.2	28.4	29.1	29.0	26	13.9
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	67.0	67.1	70.6	72.4	72.2	70.1	71.1	70.0	71.1	70.2	68.8	69.5	69.2	8	9.6
<b>State government<sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.6	1.8	2.3	2.6	2.9	2.8	2.9	3.0	2.9	3.0	3.0	2.9	3.2	20	0.4
<b>Social security funds</b>	31.5	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	27.0	18	3.8
<b>EU institutions</b>	n.a.	n.a.	n.a.	0.6	0.8	0.5	0.4	0.5	0.4	0.5	0.5	0.5	0.6	9	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	15.4	15.6	16.2	15.7	16.5	13.9	13.7	13.3	14.2	14.7	14.2	14.7	14.9	3	7.1
<b>Labour</b>	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	27	4.7
of which on income from employment	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	27	4.7
Paid by employers	7.8	7.0	5.7	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	22	2.3
Paid by employees	4.3	4.3	4.1	4.5	4.6	4.7	4.2	4.1	4.6	4.8	5.2	5.1	5.1	26	2.5
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	28	0.0
<b>Capital</b>	4.2	3.6	3.9	6.1	5.0	4.2	3.8	3.6	3.8	4.3	4.3	4.4	4.3	24	2.1
Income of corporations	2.6	1.9	2.2	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	2.2	23	1.1
Income of households	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	22	0.1
Income of self-employed	1.0	1.0	0.9	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	19	0.4
Stock of capital	0.5	0.6	0.7	0.8	0.9	0.7	0.7	0.7	0.9	1.0	1.0	1.1	1.0	24	0.5

Table BG.1: Tax Revenue (continued)

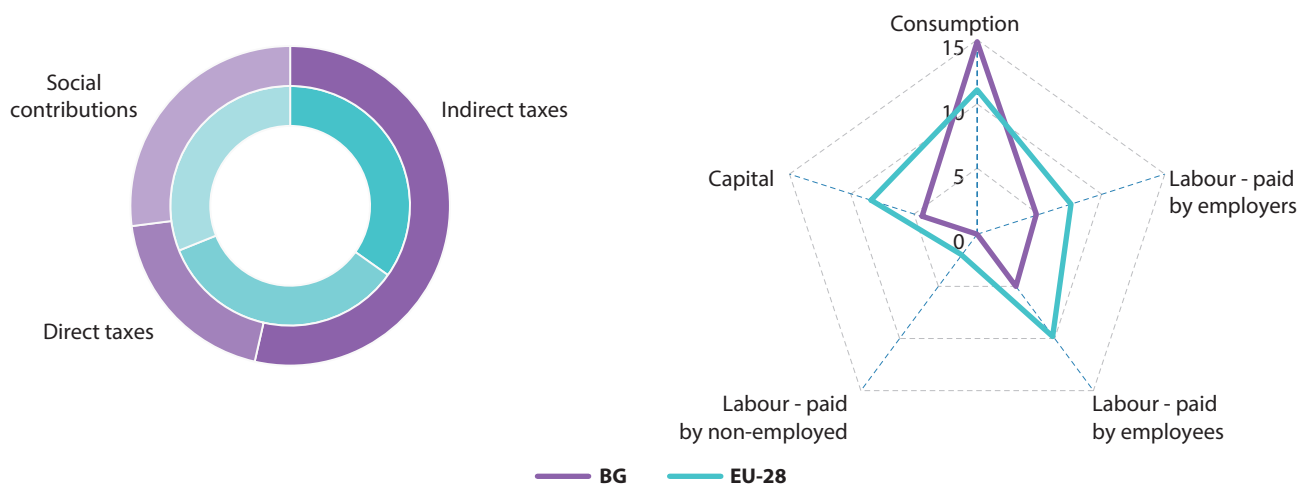
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	3.1	2.9	2.8	3.2	3.3	2.8	2.8	2.7	2.7	2.8	2.7	2.9	2.8	12	1.3
Energy	2.7	2.5	2.4	2.8	2.8	2.5	2.4	2.4	2.4	2.5	2.4	2.6	2.4	7	1.1
of which transport fuel taxes	:	:	:	2.8	2.8	2.4	2.4	2.3	2.3	2.4	2.3	2.4	2.3	3	
Transport	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	18	0.2
Pollution and resources	0.18	0.14	0.12	0.08	0.13	0.07	0.08	0.08	0.05	0.08	0.07	0.07	0.07	14	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.4	0.4	0.6	0.7	0.7	0.5	0.5	0.5	0.8	0.9	0.9	1.0	0.9	20	0.4
Recurrent taxes on immovable property	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	22	0.2
Other taxes on property	0.2	0.3	0.4	0.5	0.5	0.3	0.2	0.2	0.5	0.5	0.6	0.6	0.5	15	0.3
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	21.6	21.7	23.3	21.7	23.9	20.9	20.0	19.9	20.3	22.1	21.2	22.3	23.0	11	
<b>Labour</b>	35.6	33.2	29.6	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	23.5	28	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure BG.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table BG.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Reduction of the scope of tax exempted income by introducing taxation for winnings and prizes received from participation in games of chance which are not considered to be gambling under the Gambling Act or under the law of another country - an EU member state or country - part of the EEA Agreement, in which profits are determined randomly.	Base increase	Legislation: 06-12-2016 In force from: 01-01-2017
Tax relief for effected non-cash payments - natural persons who have effected non-cash payments amounting to 80 % or more of their aggregated annual taxable income may use in certain conditions 1 % deduction from the annual personal income tax due but not more than BGN 500.	Rate decrease	Legislation: 06-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employee</b>		
Increase in the insurance contribution to the Pensions Fund as of 1 January 2017 and as of 1 January 2018 by 1 percentage point, of which 0.44 at the expense of the insured person.	Rate increase	Announcement: 11-08-2015 Legislation: 01-01-2016 In force from: 01-01-2017
Increase in minimum monthly insurance incomes on which the social security contributions of employees are levied by 2.6 % on average.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Increase in minimum monthly insurance incomes on which the social security contributions of employees are levied by 3.9 % on average.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
Increase in the insurance contribution to the Pensions Fund as of 1 January 2017 and as of 1 January 2018 by 1 percentage point, of which 0.56 at the expense of the social insurance contributor.	Rate increase	Announcement: 11-08-2015 Legislation: 01-01-2016 In force from: 01-01-2017
Increase in minimum monthly insurance incomes of employees on which the social security contributions of employers are levied by 2.6 % on average.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Increase in minimum monthly insurance incomes of employees on which the social security contributions of employers are levied by 3.9 % on average.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
<b>Social security contributions: Self-employed</b>		
Increase in the insurance contribution to the Pensions Fund as of 1 January 2017 and as of 1 January 2018 by 1 percentage point.	Rate increase	Announcement: 11-08-2015 Legislation: 01-01-2016 In force from: 01-01-2017
Increase of minimum monthly insurance income on which the social security contributions are levied in accordance with the personal taxable income for 2015 of self-insured persons.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Remove the differentiation of the minimum monthly insurance income for self-employed persons and set up the monthly amount of the insurance income for this category of persons at the level of the national minimum wage - BGN 510 as from 1 January 2018.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
Increase in minimum monthly amount of insurance income on which the social security contributions for registered farmers and tobacco growers are levied - from BGN 300 to BGN 350.	Base increase	Legislation: 12-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Extending the scope of automatic exchange of information in the field of taxation by establishing rules for the exchange of information on advance cross-border rulings and advance pricing arrangements issued in the Member States (Council Directive (EU) 2015/2376 of 8 December 2015 amending Directive 2011/16/EC).	N/A	Legislation: 04-08-2017 In force from: 04-08-2017
Extending the scope of automatic exchange of information in the field of taxation by establishing rules for the exchange of country by country reports provided by multinational enterprise groups (Council Directive (EU) 2016/881 of 25 May 2016 amending Directive 2011/16/EC).	N/A	Legislation: 04-08-2017 In force from: 04-08-2017
<b>Value-added tax</b>		
Introduction of VAT exemption for the free of charge provision of foodstuffs close to their expiry date and marked as "donation, not for sale" to non-profit legal entities who are registered as food bank operators and perform humanitarian activity.	Base decrease	Legislation: 08-11-2016 In force from: 01-01-2017



**Table BG.1: Tax Revenue** (continued)

Description of measure	Change	Date
<b>Health-related taxes</b>		
Change in the ratio between specific and proportional excise duty rates on cigarettes - specific excise is increased from BGN 70 to BGN 101 per 1 000 pieces and proportional is decreased accordingly to reach the minimum EU levels as of 1 January 2018 (27 % from retail price for 2017 and 28 % from retail price for 2018).	Rate increase	Legislation: 06-12-2016 In force from: 01-01-2017
Change in the ratio between specific and proportional excise duty rates on cigarettes - specific excise is increased from BGN 101 to BGN 109 per 1 000 pieces and proportional is decreased accordingly from 28 % to 25% from retail price for 2018 to reach the minimum EU levels as of 1 January 2018 - EUR 90 (BGN 177) per 1 000.	Rate increase	Legislation: 04-08-2017 In force from: 01-01-2018
Introduction of the heated tobacco products as a new category of excisable goods. The excise rate on heated tobacco products is BGN 152 per kilogram.	Base increase	Legislation: 04-08-2017 In force from: 01-01-2018
<b>Other excise duties</b>		
Repeal of the administrative obligations of persons to submit to customs authorities certificates of presence or absence of tax liabilities and mandatory social security contributions for purposes of licensing or registration under the Excise Duties and Tax Warehouse Act.	N/A	Legislation: 06-12-2016 In force from: 01-01-2017

## Croatia

Table HR.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	18.8	18.5	18.5	18.2	18.0	17.2	17.6	17.2	18.1	18.7	18.6	19.2	19.5	2	9.1
VAT	11.9	12.0	12.0	11.9	11.8	11.2	11.4	11.3	12.3	12.6	12.6	12.8	13.0	1	6.0
Taxes and duties on imports excluding VAT	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.1	0.1	26	0.1
Taxes on products, except VAT and import duties	5.4	5.2	5.2	5.0	4.8	4.5	4.6	4.3	4.2	4.6	4.8	5.1	5.2	5	2.4
Other taxes on production	0.9	0.8	0.8	0.8	0.9	0.9	1.1	1.1	1.1	1.1	1.1	1.2	1.3	17	0.6
<b>Direct taxes</b>	5.9	6.1	6.8	7.3	7.1	7.1	6.6	6.4	6.3	6.5	6.3	6.1	6.6	25	3.0
Personal income taxes	3.7	3.5	3.6	3.9	3.8	3.9	3.5	3.4	3.7	3.9	3.9	3.5	3.7	25	1.7
Corporate income taxes	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	19	1.0
Other	0.4	0.4	0.4	0.4	0.4	0.7	1.2	0.6	0.6	0.6	0.7	0.7	0.7	15	0.3
<b>Social contributions</b>	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.7	11.7	11.7	14	5.4
Employers'	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.2	6.2	13	2.9
Households'	5.5	5.4	5.4	5.4	5.4	5.6	5.5	5.4	5.5	5.5	5.5	5.5	5.5	11	2.5
<b>Less: capital transfers (2)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	36.4	36.2	36.8	37.1	36.8	36.4	35.9	35.2	35.9	36.4	36.6	37.1	37.8	13	17.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	57.3	57.6	57.7	57.3	56.3	54.6	55.0	54.7	55.0	55.9	54.5	56.1	56.8	18	10.0
<b>State government (1)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	10.4	10.4	11.0	11.6	11.9	12.2	12.3	12.4	13.1	13.2	13.4	11.9	11.9	9	2.1
<b>Social security funds</b>	32.3	32.0	31.3	31.1	31.8	33.2	32.7	32.9	31.9	30.8	31.9	31.7	30.9	12	5.4
<b>EU institutions</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.1	0.3	0.3	0.4	22	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	18.0	17.8	17.8	17.4	17.1	16.4	17.0	16.5	17.5	18.0	17.9	18.5	18.8	1	8.7
<b>Labour</b>	14.5	14.2	14.3	14.6	14.8	15.6	15.1	14.4	14.5	14.3	14.8	14.4	14.4	19	6.7
of which on income from employment	14.4	14.1	14.2	14.5	14.7	15.4	15.0	14.3	14.3	14.1	14.7	14.3	14.3	17	6.6
Paid by employers	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.2	6.2	15	2.9
Paid by employees	8.2	7.9	8.1	8.4	8.4	9.0	8.7	8.1	8.4	8.4	8.5	8.1	8.1	15	3.8
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
<b>Capital</b>	3.9	4.2	4.8	5.1	4.9	4.5	3.9	4.2	3.9	4.2	3.9	4.1	4.6	23	2.1
Income of corporations	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	21	1.0
Income of households	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	14	0.3
Income of self-employed	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.3	25	0.1
Stock of capital	1.2	1.1	1.1	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	19	0.6

Table HR.1: Tax Revenue (continued)

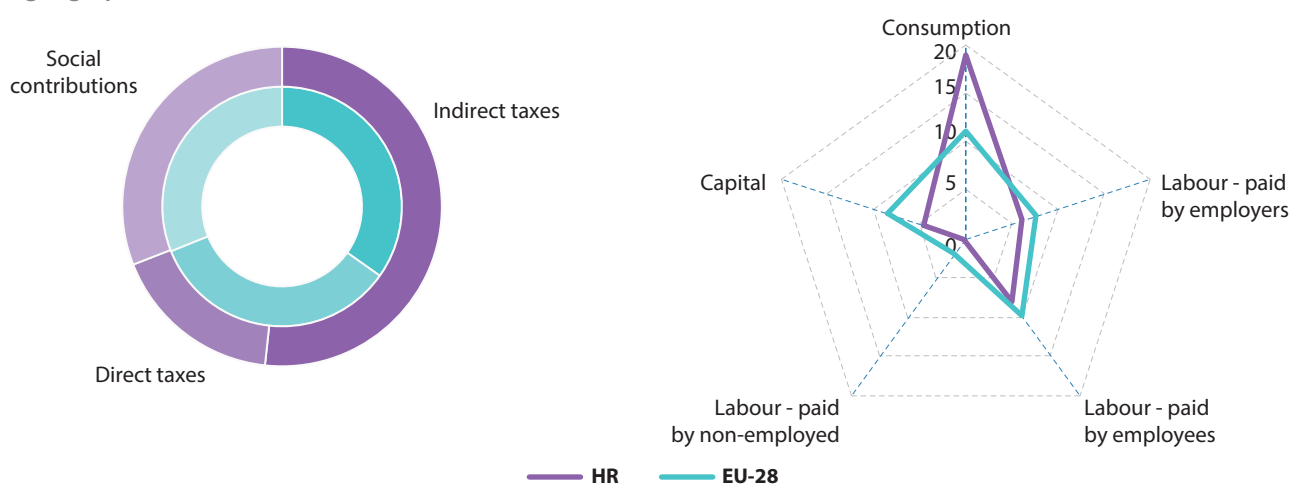
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.5	3.3	3.3	3.1	2.8	2.8	3.0	2.7	2.6	2.9	3.2	3.4	3.5	5	1.6
Energy	2.4	2.3	2.2	2.0	1.8	1.9	2.2	1.8	1.7	2.0	2.3	2.5	2.6	6	1.2
of which transport fuel taxes	:	:	2.1	1.9	1.7	1.8	2.1	1.8	1.7	2.0	2.1	2.3	2.3	2	
Transport	1.0	1.1	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.8	6	0.4
Pollution and resources	0.01	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	23	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	25	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	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	20	0.2
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>Labour</b>	29.9	29.4	30.1	30.7	30.9	31.2	31.1	30.2	30.2	30.3	31.4	30.8	31.0	20	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure HR.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table HR.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Determining the amount of the base for the personal allowance in relation to the net minimum wage (salary).	Neutral	Legislation: 09-12-2016 In force from: 01-01-2017
Reducing tax rates and simplify tax bracket. For income from employment (salary): tax rate of 24 % applied to the monthly tax base up to the amount of HRK 17 500, and a rate of 36 % is applied to the monthly tax base above HRK 17 500.	Rate decrease; base decrease	Legislation: 09-12-2016 In force from: 01-01-2017
Reducing tax rates and simplify tax bracket. For employment income (pensions) - monthly advance payment and employment income (salary) for taxpayers in the area of Local Government of first group of development and the City of Vukovar: tax rate of 24 % is applied to the monthly tax base up to the amount of HRK 17 500, and a rate of 36 % to the monthly tax base above HRK 17 500 but reduced by 50% on a monthly basis.	Rate decrease	Legislation: 09-12-2016 In force from: 01-01-2017
Determination of income as yearly income and final income.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Determining the amount of the basic personal allowance.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Legislative changes for taxpayers who are performing independent activities.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
A new way of delivering tax card to employers and registration of data changes on the tax card.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Extension of deadlines for the income tax payment and reporting for certain categories of taxpayers.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Suspension of possibility for income tax payment in the country in situations where there is no application of an international treaty.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Taxpayer threshold for determination of income and income tax in a lump sum is increased from HRK 230 000 to HRK 300 000.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Taxpayer who earns income derived from activities: renting of flats, rooms and beds to travellers and tourists and organizing camps, but is not on that basis a taxpayer of value added tax, income and personal income tax shall be determined in a lump sum, regardless of whether at the same time the taxpayer performs an independent activity and is on that basis in the VAT system.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
A non-resident taxpayer who is registered to pay VAT, but whose value of deliveries in the previous calendar year did not exceed the amount prescribed for the obligatory entry in the VAT system, and who fulfils the conditions for determining the lump-sum income tax and the conditions under special regulations, may determine and pay income tax as a lump sum.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Taxpayers performing independent activities of catering and / or trade and / or taxpayers performing independent activities, can pay a lump-sum tax from 1st January 2017, if they fulfil general conditions for the payment of lump sum tax.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
For income earned abroad, where there is no obligation to pay income tax during the year in Croatia, there will no longer be the obligation for submission of the monthly form, but there will be an annual reporting obligation on receipts and tax paid abroad.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
The amount of advance income tax derived from foreign pensions will not be changed if there has been no increase in pensions above 20 %.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employee</b>		
Decrease of the rate of contributions for pension insurance I pillar from 20 % respectively 15 % to 10 % respectively 7.5 % for some categories, the rate of contributions for pension insurance II pillar from 5 % to 2.5 % and the rate of contributions for obligatory health insurance from 15 % to 7.5 % for some categories.	Rate decrease	Legislation: 09-12-2016 In force from: 01-01-2017
The lowest monthly base for social contributions is adjusted to the minimum wage. The coefficient for the calculation of the minimum monthly base for calculating contributions increased from 0.35 to 0.38.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Abolition of the exception from liability of obligatory social contributions prescribed for fees for supplied copyright and/or related rights.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employer</b>		
Prescribing the minimum base for calculating contributions to board members of the companies.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017

Table HR.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Corporate income tax</b>		
Reducing the basic tax rate from 20 % to 18 %, and for taxpayers with annual incomes up to HRK 3 million, tax rates is reduced to the rate of 12 %.	Rate decrease	Legislation: 09-12-2016 In force from: 01-01-2017
The abolition of tax relief for reinvested profit.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Changes in tax benefits for assisted areas and the City of Vukovar.	Rate increase	Legislation: 09-12-2016 In force from: 01-01-2017
Cash principle for small taxpayers with annual revenues less than HRK 3 million.	Neutral	Legislation: 09-12-2016 In force from: 01-01-2017
Write-offs of receivables. Simplifies the process of debt write-off in the case of the debt of small value, and in cases where the certain measures were taken for the collection and where the impossibility of collection is determined.	Neutral	Legislation: 09-12-2016 In force from: 01-01-2017
Write-offs of NPLs (Non performing loans) in credit institutions.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Introduction of the possibility of signing the previous agreement on transfer prices which, when it comes to multinational companies, gives a special tax for legal certainty.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
The amount of non-deductible expenses arising from representation and cost of passenger cars are equal and are determined at the amount of 50%. So far the tax deductible expense for representation amounted 30%, and for passenger cars amounted 70%.	Neutral	Legislation: 09-12-2016 In force from: 1-1-2017 (representation) 1-1-2018 (personal vehicles)
The lump sum for the non-profit sector in the economic activities. Option provided under condition that non-profit organization generate annual revenues arising from economic activity to a prescribed threshold for entry into the VAT system.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Value-added tax</b>		
Reduced VAT rate of 13 % applies additionally to car seats for children, electric energy, public service of collecting communal waste, urns and coffins, seedlings, seeds, fertilizers, pesticides, and other agro-chemical products and animal food except food for pets. Reduced VAT rate is no longer applied for food preparation services and food services in restaurant facilities and on preparing and serving non-alcoholic beverages, wine and beer in these facilities, and also on supplies of white sugar which is marketed in crystalline form.	Rate decrease; base decrease	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Other excise duties</b>		
Introduced new tax status - "Small distilleries".	Rate decrease	Legislation: 09-12-2016 In force from: 01-01-2017
New method of calculation.	Neutral	Legislation: 09-12-2016 In force from: 01-01-2017
New Ordinance on special tax on coffee and non-alcoholic beverages - Improvement of the existing system	Neutral	Legislation: 04-11-2016 In force from: 01-01-2017
New Ordinance on special tax on motor vehicles - Improvement of the existing system	Neutral	Legislation: 02-01-2017 In force from: 03-01-2017
The method of calculation and the height of the determinants for the calculation of special tax on motor vehicles are no longer regulated by the Act but by the Regulation. The special tax on the acquisition of used motor vehicles in the Republic of Croatia has been replaced by an administrative fee.	Neutral	Legislation: 20-12-2017 In force from: 01-01-2018
New Ordinance on excise duties.	Neutral	Legislation: 02-01-2017 In force from: 03-01-2017
New excise duties tax on e-liquid, heated tobacco products and new tobacco products.	New tax	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Transaction taxes (movable and immovable property)</b>		
Decrease of tax rate for real estate transfer tax from 5 % to 4 %.	Rate decrease	Legislation: 09-12-2016 In force from: 01-01-2017
Suppression of tax exemptions for buying real estate with which person solves their own housing need.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017

**Table HR.2: Latest tax reforms** (continued)

Description of measure	Change	Date
Exemptions for closest relatives based on lifetime support contracts, and for concluded contracts of dissolution of co-ownership and common ownership division.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Tax exemptions extended by all real estate entries in PLC or INC equity, not only stated capital but to all status changes.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Changes in exemptions by inheritance, donations and other acquisitions without compensation.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Pursuant the General Tax Law, legal rights in tax procedures are now equalized for married and unmarried couples, as well as for homosexual communities and apply to all taxpayers.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Revenue gained through this tax now completely belongs to municipalities' and cities' budget.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Recurrent taxes on immovable property (business and residential)</b>		
In respect of property tax, subject of taxation will be the same as it was for utility fee, but will be extended to other real estates and the construction land.	Base increase	Legislation: 09-12-2016 In force from: 01-01-2017
Amount of property tax will be calculated as correction of utility fee with two new factors: the age coefficient and the condition coefficient of the real estate.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
From 1st January 2017, municipalities and cities are obliged for defining and updating information on new coefficients that will be necessary to calculate the property tax.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Other taxes</b>		
As from 1st January 2017 the Croatian Tax Administration is no longer the legal authority in charge of taxes on motor vehicles. Regional authorities in counties take over as legal authorities, exercising their functions through vehicle inspection stations.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
As from 1st January 2017, tax on motor vehicles is charged at registration to vehicle owner, or in case of leasing, vehicle user.	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
<b>Other measures</b>		
Cash payment fiscalization: exemption of fiscalization for passenger transport abolished, except for ticket sales in air, railway, maritime and local transport.	N/A	Legislation: 09-12-2016 In force from: 01-07-2017
Expression "small taxpayer subject to fiscalization" was abolished as to harmonize with changes in the lump-sum income taxation. From 1st July 2017 taxpayers subjected to fiscalization are bound to issue invoices through electronic cash registers. Fiscalization through the books applies only in areas with no Internet connection and the breakdown of collection devices.	N/A	Legislation: 09-12-2016 In force from: 01-07-2017
Introducing misdemeanor responsibility for software producer/maintenance company.	N/A	Legislation: 09-12-2016 In force from: 01-07-2017
As from 1st July 2017 delivery of information on business premises shall be communicated through e-Porezna or Tax Administration.	N/A	Legislation: 09-12-2016 In force from: 01-07-2017
Adjustment with the EU Directive on services: enabling electronic payment of administrative fees, exceptionally up to HRK 100 in stamps or via ePris-tojbe system after its establishment (under jurisdiction of the Ministry of Administration).	N/A	Legislation: 09-12-2016 In force from: 01-01-2017
Tariff administrative fees are prescribed by the government regulation.	N/A	Legislation: 09-12-2016 In force from: 01-02-2017

## Cyprus

Table CY.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.1	15.3	15.8	17.4	16.7	14.4	14.5	13.8	14.0	13.7	14.9	14.9	15.4	8	2.8
VAT	7.6	8.3	8.7	9.3	9.6	8.3	8.3	7.7	8.1	7.7	8.6	8.5	9.2	6	1.7
Taxes and duties on imports excluding VAT	1.5	1.1	0.9	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	13	0.0
Taxes on products, except VAT and import duties	4.0	4.0	3.8	3.7	3.4	3.3	3.5	3.5	3.4	3.7	3.9	3.8	3.8	17	0.7
Other taxes on production	2.0	2.0	2.4	3.3	2.7	2.1	2.2	2.1	2.2	2.1	2.1	2.3	2.2	8	0.4
<b>Direct taxes</b>	7.3	8.6	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.3	10.3	9.9	9.7	17	1.8
Personal income taxes	2.9	3.1	3.8	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.9	28	0.5
Corporate income taxes	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.8	2	1.0
Other	1.1	1.3	0.4	0.4	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	10	0.2
<b>Social contributions</b>	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.5	20	1.5
Employers'	4.8	5.3	5.0	4.6	4.8	5.3	5.5	5.4	5.3	5.1	5.6	5.7	5.8	15	1.0
Households'	2.2	2.2	2.1	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.6	2.7	2.7	22	0.5
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	29.5	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.6	33.4	33.2	33.6	19	6.1
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	74.1	73.8	75.8	78.8	77.6	73.1	72.8	73.1	73.8	74.1	73.5	72.5	72.8	5	4.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.4	1.3	1.4	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	27	0.1
<b>Social security funds</b>	23.8	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.2	25.4	20	1.5
<b>EU institutions</b>	0.6	1.0	0.8	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	4	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.1	13.4	13.4	13.9	14.0	12.4	12.3	11.8	12.0	11.8	13.0	12.8	13.4	9	2.4
<b>Labour</b>	9.6	10.2	10.0	9.8	10.0	11.1	11.4	11.4	11.5	10.7	11.3	11.5	11.7	24	2.1
of which on income from employment	9.5	10.2	9.9	9.7	10.0	11.0	11.3	11.3	11.4	10.6	11.2	11.4	11.6	24	2.1
Paid by employers	5.6	6.1	5.7	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.4	6.5	6.6	13	1.2
Paid by employees	3.9	4.1	4.2	4.3	4.4	4.8	5.0	5.1	5.3	4.7	4.8	4.9	5.0	27	0.9
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	27	0.0
<b>Capital</b>	6.7	7.8	8.7	12.3	10.8	8.3	8.2	8.7	8.2	9.1	9.1	8.9	8.5	8	1.5
Income of corporations	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.8	2	1.0
Income of households	0.7	0.7	1.3	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	18	0.1
Income of self-employed	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	21	0.1
Stock of capital	2.2	2.4	2.1	3.0	2.3	1.5	1.7	1.5	1.6	2.0	2.0	2.2	1.8	13	0.3

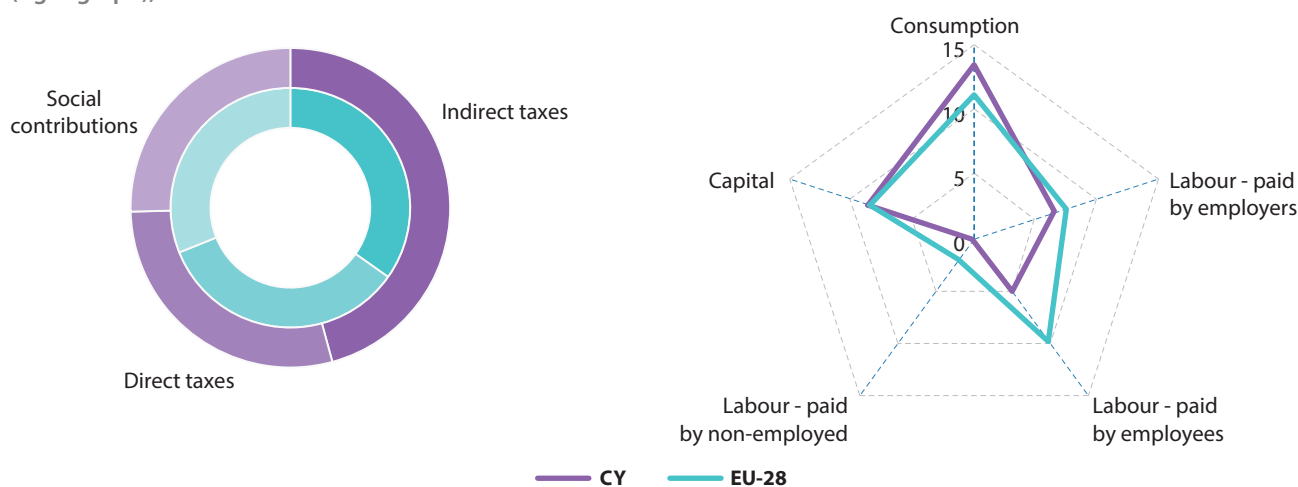
**Table CY.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.6	3.3	3.1	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.0	3.0	3.0	10	0.5
Energy	1.9	1.9	1.8	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.3	2.3	2.3	9	0.4
of which transport fuel taxes	:	:	1.4	1.3	1.2	1.3	1.5	1.6	1.5	1.8	2.0	2.1	2.1	5	
Transport	1.7	1.4	1.3	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.7	0.7	9	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	26	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.8	2.0	1.6	2.5	1.8	1.1	1.3	1.1	1.0	1.3	1.3	1.4	1.0	18	0.2
Recurrent taxes on immovable property	0.9	0.9	1.3	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	1.2	0.9	11	0.2
Other taxes on property	0.9	1.1	0.4	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	24	0.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	18.6	19.1	19.3	19.8	19.7	18.5	18.0	16.9	16.7	15.9	17.1	16.8	17.4	26	
<b>Labour</b>	22.7	23.2	22.5	21.9	22.2	22.7	23.3	23.1	23.3	22.8	24.7	25.3	25.6	26	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.

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

**Figure CY.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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



Table CY.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Through Income Tax amending law 135(l)/2016 criteria are specified so that payments to innovative small and medium enterprises can be deducted from taxable income. Any existing provisions are abolished (per law abolished benefits were given when there was a purchase of shares, but with the new law payment scope extended but benefits are given only to individuals).	Base decrease	Announcement: 23-12-2016 Legislation: 23-12-2016 In force from: 01-01-2017
To facilitate collection of taxes, law 4(l)/2017 was passed and published on 3.2.2017 with effect as from 2/7/2017. The Law allows a certain procedure for the settlement of taxes. With this law under certain conditions interest and penalties up to 95 % on taxes due for for years of assesment up to 2015 can be written off. It covers all taxes collected by the Tax Department.	Neutral	Announcement: 03-02-2017 Legislation: 03-02-2017 In force from: 02-07-2017
Administrative decision - Introduction of internet banking and registration and selection of no. of instalments for settlement of taxes under Law 4(1)/2017 above is done electronically through government website Ariadni.	Neutral	Announcement: 22-09-2017 In force from: 22-09-2017
According to the Assessment and Collection of Taxes Law 97(l)/2017, all individuals with tax obligations will be obliged to submit their tax returns online as from tax assessment year 2017 and onwards.	Neutral	Announcement: 14-07-2017 Legislation: 14-07-2017 In force from: 14-07-2017
According to Law 97(l)/2017, coming into effect from 14.7.2017, various additional administrative penalties are imposed for non-compliance.	Neutral	Announcement: 14-07-2017 Legislation: 14-07-2017 In force from: 14-07-2017
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Law 165(l)/2017 extends the provision for higher capital allowances on assets acquired as from 2012, to years 2017 and 2018 . Capital allowances on plant and machinery 20 % , industrial and hotel buildings 7 % .Same law allows higher capital allowances for buildings acquired in 2017 and 2018 for farming and agriculture production.	Rate increase; base decrease	Announcement: 24-11-2017 Legislation: 24-11-2017 In force from: 24-11-2017
Administrative decision - Introduction of internet banking and registration and selection of number of instalments for settlement of taxes under Law 4(1)/2017 above is done electronically through government website Ariadni.	Neutral	Announcement: 22-09-2017 In force from: 22-09-2017
According to the Assessment and Collection of Taxes Law 97(l)/2017, all individuals with tax obligations will be obliged to submit their tax returns online as from tax assessment year 2017 and onwards.	Neutral	Announcement: 14-07-2017 Legislation: 14-07-2017 In force from: 14-07-2017
According to Law 97(l)/2017, coming into effect from 14.7.2017, various additional administrative penalties are imposed for non-compliance.	Neutral	Announcement: 14-07-2017 Legislation: 14-07-2017 In force from: 14-07-2017
<b>Social security contributions: Employer</b>		
On 2/6/2017 the Social Insurance (Amending) Law (52(l)/2017) was enacted, introducing definitions of “undeclared work” and “undeclared earnings”. Administrative fines are imposed on employers and self employed persons for violation of the Law 52(l)/2017.	Neutral	Announcement: 02-06-2017 Legislation: 02-06-2017 In force from: 02-06-2017
<b>Taxes on payroll and workforce</b>		
Administrative decision - Introduction of internet banking and registration and selection of number of instalments for settlement of taxes under Law 4(1)/2017 above is done electronically through government website Ariadni.	Neutral	Announcement: 22-09-2017 In force from: 22-09-2017
<b>Corporate income tax</b>		
To facilitate collection of taxes, law 4(l)/2017 was passed and published on 3.2.2017 with effect as from 2/7/2017. The Law allows a certain procedure for the settlement of taxes. With this law under certain conditions interest and penalties up to 95 % on taxes due for for years of assesment up to 2015 can be written off. It covers all taxes collected by the Tax Department.	Neutral	Announcement: 03-02-2017 Legislation: 03-02-2017 In force from: 02-07-2017
Law 165(l)/2017 extends the provision for higher capital allowances on assets acquired as from 2012, to years 2017 and 2018 . Capital allowances on plant and machinery 20 % , industrial and hotel buildings 7 % .Same law allows higher capital allowances for buildings acquired in 2017 and 2018 for farming and agriculture production.	Rate increase; base decrease	Announcement: 24-11-2017 Legislation: 24-11-2017 In force from: 24-11-2017
Administrative decision - Introduction of internet banking and registration and selection of number of instalments for settlement of taxes under Law 4(1)/2017 above is done electronically through government website Ariadni.	Neutral	Announcement: 22-09-2017 In force from: 22-09-2017
According to Law 97(l)/2017, coming into effect from 14.7.2017, various additional administrative penalties are imposed for non-compliance.	Neutral	Announcement: 14-07-2017 Legislation: 14-07-2017 In force from: 14-07-2017

**Table CY.2: Latest tax reforms** (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
Regulation ( 367/2016) for the compulsory online submission of VAT returns. Through an administrative decision, farmers and urban taxi drivers under special regime are exempted from compulsory on-line submission.	Neutral	Announcement: 16-12-2016 Legislation: 16-12-2016 In force from: 02-05-2017
To facilitate collection of taxes, law 4(I)/2017 was passed and published on 3.2.2017 with effect as from 2/7/2017. The Law allows a certain procedure for the settlement of taxes. With this law under certain conditions interest and penalties up to 95 % on taxes due for for years of assesment up to 2015 can be written off. It covers all taxes collected by the Tax Department.	Neutral	Announcement: 03-02-2017 Legislation: 03-02-2017 In force from: 02-07-2017
With Law 86(I)/2017, with effect as from 7/7/2017, procedures for objection and appeals on VAT assessments have been simplified. Objections are only made to the Commissioner (a lot of objections were made to the Minister before thus causing delays) . Appeals can be made to the Tax Tribunal meaning that the essence of matter in dispute can be examined and decisions can be quicker. Articles 50-54A of consolidated Law.	Neutral	Announcement: 07-07-2017 Legislation: 03-02-2017 In force from: 02-07-2017
Regulation 367/2016 for the compulsory online submission of VAT returns. With an administrative decision the farmers and city taxis under special regime are exempted from the compulsory on-line submission.	Neutral	Announcement: 16-12-2016 Legislation: 16-12-2016 In force from: 02-05-2017
Per article 3b of amending Law 157(I)/2017 published on 13/11/2017, as from 2/1/2018, VAT is imposed on land sold by a businesss that can be developed. The amendment was made to be in line with EU acquis.	Rate increase; base increase	Announcement: 13-11-2017 Legislation: 13-11-2017 In force from: 02-01-2018
Per article 3a of amending Law 157(I)/2017, VAT is imposed on rents paid by a person subject to VAT, for buildings rented for business purposes,excluding any buildings used as residence. This applies for agreements commencing as from 13/11/2017. Per law the owner can apply for the exemption of imposition of VAT on rents. Note that VAT on rents can be claimed back as a deduction.	Rate increase; base increase	Announcement: 13-11-2017 Legislation: 13-11-2017 In force from: 13-11-2017
Administrative decision - Compulsory on line registration to Taxisnet for submission of VAT returns( Taxisnet is the department's system for electronic submission)	Neutral	Announcement: 12-04-2017 In force from: 12-04-2017
Administrative decision - Introduction of internet banking . Payments through internet banking , with 4 banks in Cyprus, of VAT and instalments agreed under law 4(I)/2017. Instalments agreed under above law can only be paid through internet banking.	Neutral	Announcement: 22-09-2017 In force from: 22-09-2017
Administrative decision - Registration and selection of number of instalments for settlement of taxes under Law 4(I)/2017 above is done electronically through government website Ariadni.	Neutral	Announcement: 21-07-2017 In force from: 01-08-2017
<b>Other taxes</b>		
Article 3 of amending law abolishes immovable property tax law as from 1.1.2017.	Rate decrease; base decrease	Announcement: 25-07-2016 Legislation: 25.07.2016 In force from: 01.01.2017
The Minister of Finance decided not to extend the application of Law on the Special Contribution. Therefore the Law ended on 31.12.2016.	Rate decrease; base decrease	Announcement: 31-12-2016 In force from: 01.01.2017
To facilitate collection of taxes, law 4(I)/2017 was passed and published on 3.2.2017 with effect as from 2/7/2017. The Law allows a procedure for the settlement of taxes. With this law under certain conditions interest and penalties up to 95 % on taxes due for for years of assesment up to 2015 can be written off. It covers all taxes collected by the Tax Department.	Neutral	Announcement: 03-02-2017 Legislation: 03-02-2017 In force from: 02-07-2017
Immovable Property Tax was eliminated. Article 3 of amending law 86(I)/2016.	Rate decrease; base decrease	Announcement: 25-07-2016 Legislation: 25-07-2016 In force from: 01-01-2017
Administrative decision - Introduction of internet banking and registration and selection of number of instalments for settlement of taxes under Law 4(I)/2017 above is done electronically through government website Ariadni.	Neutral	Announcement: 22-09-2017 In force from: 22-09-2017

# Czech Republic

**Table CZ.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.0	11.0	10.5	10.7	10.5	11.0	11.3	12.1	12.5	12.9	12.0	12.4	12.5	20	22.0
VAT	6.7	6.6	6.1	6.0	6.5	6.6	6.6	6.9	7.0	7.4	7.4	7.3	7.4	15	13.1
Taxes and duties on imports excluding VAT	1.1	1.0	1.0	1.2	1.0	1.3	1.4	1.8	1.8	1.7	1.4	1.7	1.7	4	3.0
Taxes on products, except VAT and import duties	2.7	2.9	2.9	3.1	2.7	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.8	22	5.0
Other taxes on production	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	27	0.9
<b>Direct taxes</b>	8.9	8.6	8.6	8.8	7.8	7.1	6.8	7.0	7.0	7.2	7.3	7.2	7.6	20	13.4
Personal income taxes	4.5	4.2	3.9	4.1	3.5	3.4	3.3	3.5	3.6	3.7	3.7	3.6	3.8	23	6.8
Corporate income taxes	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	4	6.2
Other	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	26	0.4
<b>Social contributions</b>	14.7	14.7	14.9	15.0	14.9	14.2	14.5	14.7	14.8	14.8	14.5	14.4	14.7	4	26.0
Employers'	9.5	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	3	16.6
Households'	5.3	5.3	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	5.3	5.2	5.3	13	9.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	34.6	34.3	33.9	34.5	33.2	32.2	32.7	33.8	34.2	34.8	33.9	34.0	34.7	15	61.3
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	72.9	70.3	70.1	70.4	69.8	69.1	69.3	69.8	70.1	69.5	68.6	69.1	68.6	9	42.1
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.0
<b>Local government</b>	12.4	14.5	14.1	14.0	14.2	14.1	13.7	13.7	13.5	14.2	14.7	14.4	15.0	5	9.2
<b>Social security funds</b>	14.4	14.6	15.3	15.1	15.5	16.4	16.5	16.0	16.0	15.9	16.2	15.9	15.9	23	9.7
<b>EU institutions</b>	0.3	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	13	0.3
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.4	10.4	10.0	10.2	10.1	10.5	10.8	11.6	12.0	12.3	11.5	11.8	11.9	14	21.0
<b>Labour</b>	17.5	17.4	17.5	17.7	17.2	16.2	16.7	17.0	17.1	17.3	17.2	16.9	17.4	12	30.7
of which on income from employment	16.4	16.4	16.3	16.4	16.0	15.0	15.4	15.7	15.8	16.0	15.8	15.5	16.1	12	28.4
Paid by employers	9.5	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	6	16.6
Paid by employees	7.0	7.0	6.8	7.0	6.6	6.1	6.1	6.3	6.4	6.5	6.6	6.3	6.7	21	11.8
Paid by non-employed	1.1	1.0	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	15	2.3
<b>Capital</b>	6.7	6.4	6.5	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.2	5.3	5.4	19	9.6
Income of corporations	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	5	6.2
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	0.2
Income of self-employed	1.6	1.4	1.2	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.0	13	1.8
Stock of capital	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	26	1.4

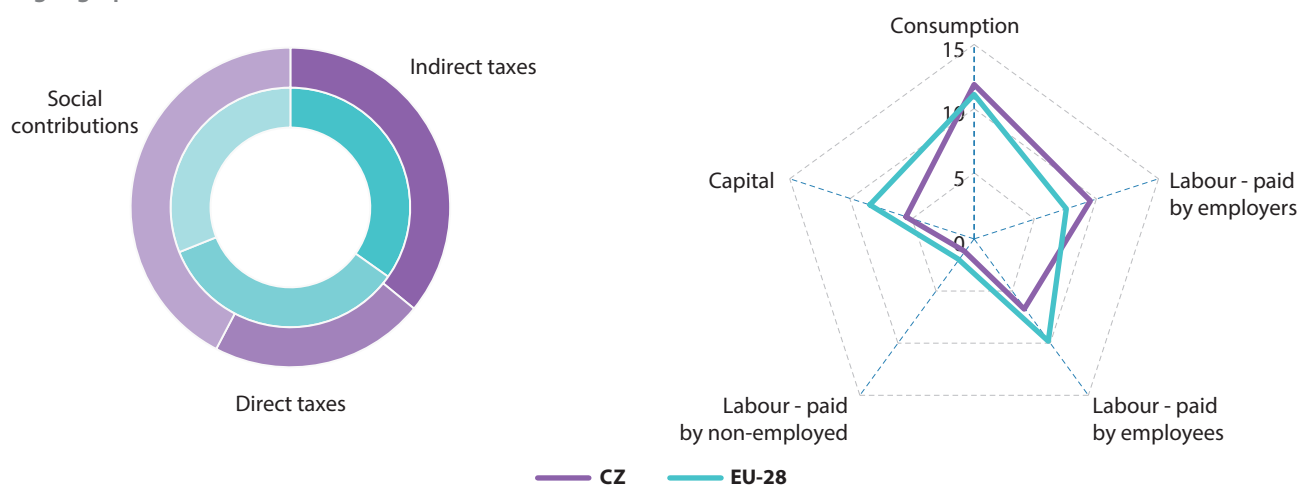
**Table CZ.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.4	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	22	3.7
Energy	2.2	2.3	2.2	2.1	2.1	2.1	2.1	2.2	2.1	2.0	1.9	1.9	2.0	14	3.5
of which transport fuel taxes	:	:	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	12	
Transport	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	25	0.2
Pollution and resources	0.03	0.03	0.02	0.02	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.01	24	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	24	1.0
Recurrent taxes on immovable property	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	24	0.4
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	21	0.6
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	20.9	21.1	20.4	21.4	20.7	21.0	21.4	22.9	23.7	24.3	23.3	24.7	24.7	9	
<b>Labour</b>	41.5	41.2	41.0	41.7	39.9	37.5	38.4	39.0	38.6	39.1	39.4	39.2	39.8	9	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.0	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7		1.2
Tax expenditure component	:	:	0.4	0.3	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		0.9
Transfer component	:	:	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2		0.3
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	33.6	34.1	32.7	31.8	32.1	33.2	33.7	34.3	33.4	33.5	34.2		60.5

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.

Source: DG Taxation and Customs Union, based on Eurostat data (except payable tax credits, source OECD)

**Figure CZ.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table CZ.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase in child tax credit for second and another child from 2017.	Neutral	Announcement: 04-04-2017 Legislation: 16-06-2017 In force from: 01/07/2017
Increase in child tax credit for first child from 2018.	Neutral	Announcement: 08-06-2017 Legislation: 12-07-2017 In force from: 01-01-2018
Tax exemption of retirement claims for members of armed forces.	Base decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Increase in tax allowances for life insurance and retirement savings.	Neutral	Legislation: 28-12-2015 In force from: 01-01-2017
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Cap on lump-sum deductions and reintroduction of tax credit for dependent children and spouses of entrepreneurs.	Neutral	Announcement: 04-04-2017 Legislation: 16-06-2017 In force from: 01-07-2017
<b>Value-added tax</b>		
VAT rate reductions on newspapers and magazines (from 15 % to 10 %).	Rate decrease	In force from: 01-03-2017
<b>Other excise duties</b>		
Introduction of legislation that regulates consumption of narcotic and other addictive substances. This regulation targets tobacco products as well. The main goal of this act is to regulate availability of alcohol and tobacco products. The regulation should lead to decrease in their consumption (it is suggested ban on smoking in restaurants and bars; tightening of sale of tobacco products).	Neutral	Announcement: 03-06-2015 Legislation: 20-02-2017 In force from: 31-05-2017
Introduction of tax refund from the excise tax on diesel used in livestock production.	Neutral	Announcement: 01-12-2016 Legislation: 29-12-2016 In force from: 01-03-2017
<b>Other taxes</b>		
Introduction of new Act on gambling. The existing Act on lottery is abolished and replaced with the new Act on gambling. The revenue will remain at the same level (possible slight increase). However, the structure of the yield will be changed. Gambling on the internet will be opened for all economic operators (especially foreign economic operators will be able to run internet gambling legally). The new Act will also introduce measures that will reduce negative impacts of gambling (alcoholism, gamblers on welfare will not be allowed to gamble).	Rate increase	Announcement: 28-08-2015 Legislation: 26-05-2016 In force from: 01-01-2017

## Denmark

Table DK.1: Tax Revenue

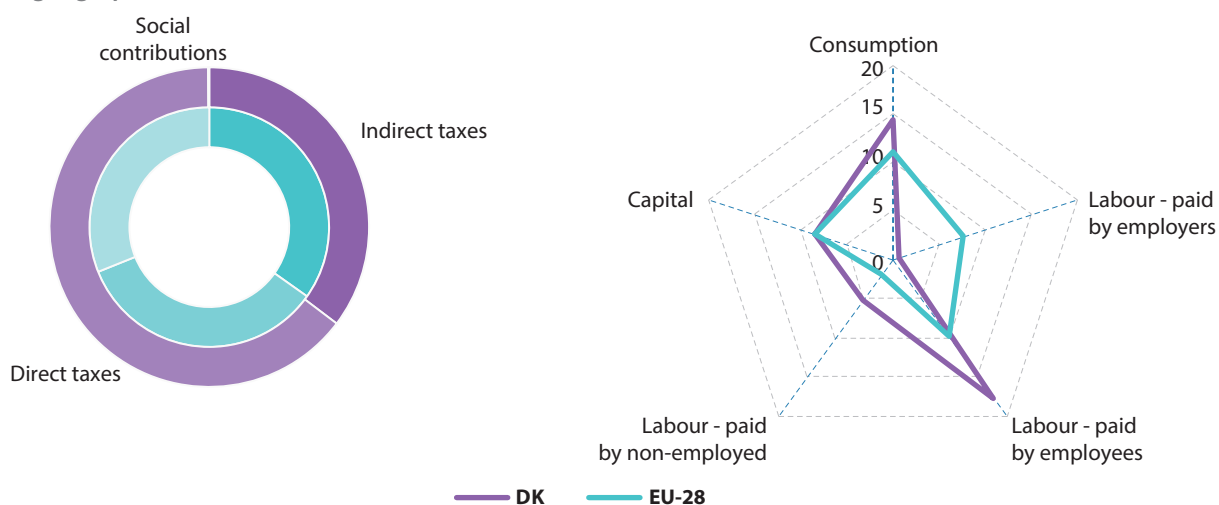
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	17.2	17.6	17.5	17.7	16.7	16.5	16.4	16.5	16.5	16.6	16.4	16.4	16.5	5	45.9
VAT	9.4	9.8	9.9	10.0	9.7	9.7	9.5	9.6	9.6	9.4	9.4	9.4	9.6	2	26.5
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	0.1	0.2	0.2	0.1	21	0.4
Taxes on products, except VAT and import duties	6.0	5.9	5.7	5.6	5.0	4.6	4.7	4.7	4.7	4.7	4.5	4.6	4.5	10	12.6
Other taxes on production	1.8	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	2.3	6	6.4
<b>Direct taxes</b>	29.2	30.5	29.0	28.8	28.2	28.6	28.7	28.7	29.4	30.4	33.3	30.9	30.2	1	83.9
Personal income taxes	24.9	25.7	24.0	24.1	24.0	25.0	24.9	24.9	25.2	26.0	29.0	26.5	26.0	1	72.2
Corporate income taxes	2.9	3.4	3.7	3.2	2.6	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.7	11	7.6
Other	1.4	1.3	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.6	1.5	1.6	1.5	5	4.1
<b>Social contributions</b>	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	28	0.2
Employers'	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	28	0.1
Households'	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	28	0.1
<b>Less: capital transfers (²)</b>	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.4		
<b>Total</b>	46.4	48.0	46.5	46.4	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.5	46.4	1	128.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	67.6	69.0	68.7	75.7	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.8	6	93.7
<b>State government (¹)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	31.9	30.5	30.8	23.8	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.9	2	34.6
<b>Social security funds</b>	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	0.1
<b>EU institutions</b>	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	25	0.4
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	15.4	15.7	15.6	16.0	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.4	6	40.1
<b>Labour</b>	23.2	22.9	22.7	23.2	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.5	4	65.3
of which on income from employment	18.4	18.2	18.2	18.7	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.8	18.3	7	50.8
Paid by employers	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	28	1.9
Paid by employees	18.0	17.8	17.7	18.2	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.6	1	48.9
Paid by non-employed	4.7	4.7	4.6	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	6.0	5.2	1	14.5
<b>Capital</b>	7.8	9.4	8.1	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.5	9	23.5
Income of corporations	2.9	3.4	3.7	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.7	2.7	12	7.5
Income of households	1.2	2.2	0.7	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1	5.7
Income of self-employed	1.0	1.0	1.0	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	15	2.6
Stock of capital	2.7	2.7	2.7	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	9	7.7

**Table DK.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	5.0	4.9	4.7	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	4.0	1	11.1
Energy	2.8	2.5	2.2	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	10	6.1
of which transport fuel taxes	:	:	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	27	
Transport	1.9	2.1	2.2	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.6	1	4.4
Pollution and resources	0.31	0.30	0.29	0.29	0.28	0.26	0.21	0.21	0.23	0.25	0.21	0.23	0.20	4	0.6
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	2.5	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.6	7	7.2
Recurrent taxes on immovable property	1.8	1.8	1.8	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.1	2.0	4	5.7
Other taxes on property	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	16	1.5
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	33.2	33.7	33.7	34.5	32.5	31.7	31.8	31.6	31.7	31.1	30.8	30.8	31.2	1	
<b>Labour</b>	36.1	35.8	35.7	35.6	35.6	33.8	33.6	33.6	34.1	33.6	33.1	33.9	34.6	13	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2		0.6
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.2	0.3	0.3	0.2	0.2		0.5
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
<b>Total tax revenue adjusted for payable tax credits</b>	<b>46.4</b>	<b>48.0</b>	<b>46.5</b>	<b>46.4</b>	<b>44.8</b>	<b>45.0</b>	<b>44.8</b>	<b>44.8</b>	<b>45.5</b>	<b>46.0</b>	<b>48.6</b>	<b>46.3</b>	<b>46.2</b>		<b>128.3</b>

(<sup>1</sup>) 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.  
(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure DK.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

Table DK.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase in the marginal tax rates due to gradual abolition of the PSO tax from 2017 to 2022. Expenses formerly financed by the PSO tax are gradually moved to the Finance Act.	N/A	Announcement: 24-01-2017 Legislation: 01-03-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
The North Sea Agreement – A reduction on the tax on oil and gas extraction. Main points of the agreement are the following: <ul style="list-style-type: none"> <li>• A DKK 100 million pool will be set up for green initiatives related to oil and gas extraction.</li> <li>• An investment window from 2017-2025 is introduced.</li> </ul> This implies: <ul style="list-style-type: none"> <li>• The hydrocarbons deduction will be increased over a six-year period from 5 % annually to 6.5 % annually.</li> <li>• The rate of the declining balance depreciation of hydrocarbon tax is increased from 15 % to 20 %.</li> <li>• The date for the two deductions mentioned above is changed from the time the investments start being used to the time of payment.</li> </ul> The agreement ensures that if the oil price rises to at least \$ 75 per barrel, as expected by the state, then the companies must start paying back the tax discount.	Base decrease	Announcement: 28-03-2017 Legislation: 28-11-2017 In force from: 01-01-2018
Agreement on exemption from corporation tax for theatres and day-care centers. The tax exemption is financed by reducing the funding given to theatres that will benefit from the tax exemption by 0.3 % per annum. Privately-owned theatres that distribute profits to their owners will still have to pay tax of the profit.	Base decrease	Announcement: 17-05-2018 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
Easing certain parts of business taxation such that life insurance companies receive a deduction for special bonus provisions, and cooperatives under the cooperative tax system can in the future determine the value of their unlisted shares based on the tax intrinsic value.	N/A	Announcement: 05-10-2016 Legislation: 29-11-2016 In force from: 01-01-2017
Extension of the deductibility of business related expenditures on wages, salaries, directors' fees and business expenses related to tenure.	Base decrease	Announcement: 15-11-2017 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Reduction of the tax on electricity for amusements in amusement parks.	N/A	Announcement: 05-10-2016 Legislation: 29-11-2016 In force from: 01-01-2017
Decrease in the vehicle registration fee, by a change in when the highest tax rate of 150 % is used. The 150 % tax is now levied on cars with a value of DKK 106 600 and motorcycles with a value of DKK 33 600.	Rate decrease	Announcement: 09-12-2016 Legislation: 10-01-2017 In force from: 15-01-2017
Adjustment of agreement on future tax conditions for electric cars and fuel cell cars: A number of relaxations in the phase-in of taxes on electric and hydrogen cars. Some of the main elements are: The registration fee remains 20 % of the ordinary taxes plus basic deduction until 5000 new registrations have been reached – however no later than 1 January 2019. Afterwards the tax will annually be gradually introduced until in 2022 when it is fully phased in. In 2017-2021 a temporary deduction in the basis for the registration tax of DKK 1700 per kWh battery capacity, however not exceeding 45 kWh, is introduced.	Rate decrease	Announcement: 03-05-2017 Legislation: 02-06-2017 In force from: 01-01-2017
<b>Recurrent taxes on immovable property (business and residential)</b>		
Freeze of the land tax extended by one year, so that the taxable base for all properties cannot increase between 2016 and 2017.	Neutral	Announcement: 14-12-2016 Legislation: 02-03-2017 In force from: 01-01-2017
Agreement on property taxation includes i.a.: <ul style="list-style-type: none"> <li>• Lower tax rates on both land tax (property tax) and property value tax.</li> <li>• A precautionary principle that sets the tax base for land tax and property value tax 20 % below the current public assessment of property.</li> <li>• A tax discount that insures that no homeowner has to pay more in total property taxes at the transition to the new rules in 2021.</li> <li>• A freezing scheme that provides homeowners with an opportunity to postpone increases in their tax payment.</li> </ul>	Rate decrease; base increase	Announcement: 02-05-2017 In force from: 2021
<b>Other taxes</b>		
Agreement on Enterprise and Entrepreneurship Initiatives: Primarily includes lower taxes on some of the goods most sensitive to cross-border shopping. In addition, a number of taxes are completely abolished, including the tax on nuts, which will be completely abolished by 1 January 2020. In addition, a number of reductions are introduced regarding both the equity income tax, including a share savings account and an investment tax credit, as well as personal income tax, including tax rules for foreign researchers, the Danish International Register of Shipping arrangement and taxation of individual employee shares.	Rate decrease; base decrease	Announcement: 12-11-2017 Legislation: 26-12-2017 In force from: 01-01-2018
National budget compromise for 2018: <ul style="list-style-type: none"> <li>• A permanent arrangement for deducting household and builder's services in the taxable income per person (BolgJobordning)</li> <li>• Introduction of tax redemptions for phones</li> <li>• Equalization tax on disbursements from pension savings will be removed</li> </ul>	Base decrease	Announcement: 08-12-2017 Legislation: 22-12-2018 In force from: 01-01-2018



## Estonia

Table EE.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.0	12.8	13.5	13.6	12.2	14.7	13.9	13.6	13.9	13.5	14.1	14.6	15.2	9	3.2
VAT	8.3	8.1	9.0	8.8	7.8	8.7	8.5	8.2	8.4	8.2	8.7	9.2	9.4	3	2.0
Taxes and duties on imports excluding VAT	3.8	3.8	3.6	3.8	3.5	5.1	4.4	4.5	4.6	4.4	4.5	4.5	4.9	1	1.0
Taxes on products, except VAT and import duties	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	28	0.0
Other taxes on production	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	22	0.2
<b>Direct taxes</b>	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.5	7.9	7.7	19	1.6
Personal income taxes	6.3	5.5	5.5	5.8	6.1	5.6	5.3	5.1	5.2	5.4	5.7	5.8	6.0	17	1.3
Corporate income taxes	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	25	0.4
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	28	0.0
<b>Social contributions</b>	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	11.0	11.3	11.5	15	2.4
Employers'	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	10.9	2	2.3
Households'	0.4	0.4	0.3	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.6	26	0.1
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	31.2	30.0	30.5	31.3	31.4	34.9	33.3	31.5	31.7	31.6	32.6	33.7	34.5	16	7.3
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	83.8	83.0	84.0	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	82.3	4	6.0
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.2	1.2	1.0	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	26	0.1
<b>Social security funds</b>	14.6	15.1	14.4	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.2	16.2	22	1.2
<b>EU institutions</b>	0.4	0.7	0.6	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.5	12	0.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.3	12.2	12.9	12.8	11.5	14.1	13.2	13.0	13.3	12.9	13.5	14.0	14.7	5	3.1
<b>Labour</b>	16.2	15.2	15.1	15.7	17.2	18.1	17.7	16.4	16.1	16.2	16.5	16.8	17.2	15	3.6
of which on income from employment	15.8	14.8	14.8	15.4	16.8	17.7	17.3	16.0	15.8	15.8	16.2	16.4	16.8	11	3.6
Paid by employers	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	10.9	3	2.3
Paid by employees	5.9	5.0	5.1	5.4	5.7	5.5	5.5	5.3	5.5	5.5	5.8	5.8	5.9	24	1.2
Paid by non-employed	0.4	0.3	0.3	0.2	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.4	20	0.1
<b>Capital</b>	2.7	2.6	2.6	2.8	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	2.6	28	0.6
Income of corporations	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	25	0.4
Income of households	0.1	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	25	0.0
Income of self-employed	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	27	0.0
Stock of capital	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	28	0.1

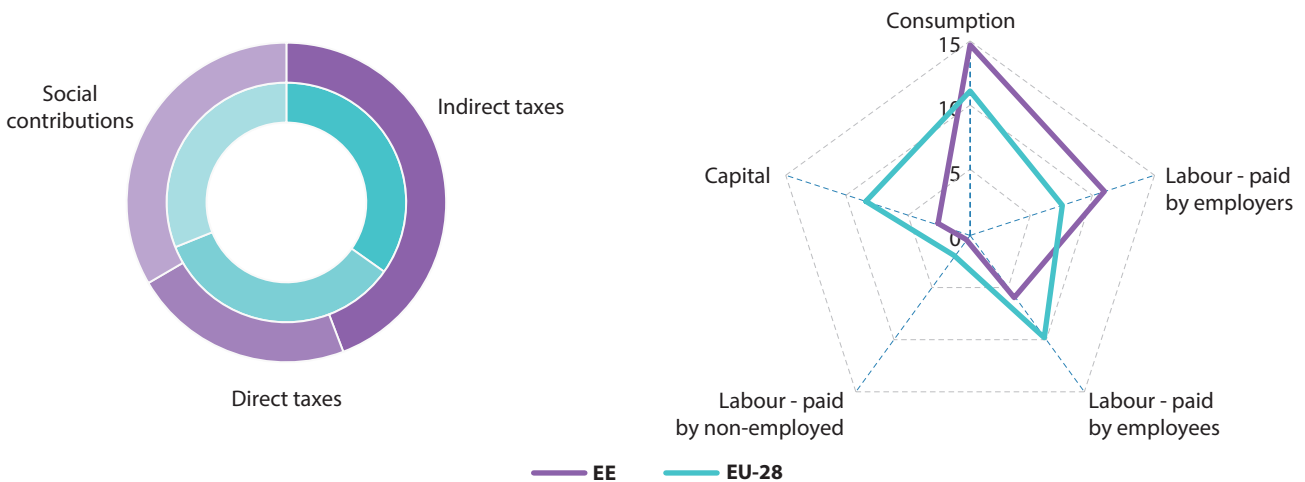
**Table EE.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.1	2.3	2.2	2.2	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.8	3.1	9	0.6
Energy	1.8	1.9	1.8	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.7	5	0.6
of which transport fuel taxes	:	:	1.7	1.7	1.7	2.2	2.1	2.1	2.0	1.9	1.9	2.1	2.2	4	
Transport	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	28	0.0
Pollution and resources	0.24	0.28	0.32	0.34	0.33	0.38	0.31	0.29	0.26	0.28	0.29	0.29	0.31	3	0.1
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	28	0.1
Recurrent taxes on immovable property	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	23	0.1
Other taxes on property	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	27	0.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	20.9	21.1	22.8	23.7	21.0	25.6	24.7	25.2	25.4	24.4	25.6	26.5	27.7	6	
<b>Labour</b>	36.0	33.9	33.8	34.1	33.8	35.0	36.6	35.8	34.7	34.8	34.5	34.0	34.1	14	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.

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

**Figure EE.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table EE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase of basic allowance from EUR 2 040 to EUR 2 160 per year.	Base decrease	Legislation: 15-06-2015 In force from: 01-01-2017
Increase of supplementary basic allowance for pensions from EUR 2 700 to EUR 2 832 per year. Was abolished from 2018 because basic allowance reform (2018) replaced this measure.	Base decrease	Legislation: 24-12-2016 In force from: 01-01-2017
Reducing housing loan interest deduction limit from EUR 1 200 to EUR 300 per year.	Base increase	Legislation: 24-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employer</b>		
Simplifying company car taxation for private use.	Base increase	Announcement: 19-11-2016 Legislation: 07-07-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Decrease of tax rate from 20 % to 14 % in case of regularly distributed profits, advance CIT of banks and limiting profit shifting as loans abroad.	Rate decrease; base increase	Announcement: 19-11-2016 Legislation: 07-07-2017 In force from: 01-01-2018
Simplifying company car taxation for private use.	Base increase	Announcement: 19-11-2016 Legislation: 07-07-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Natural gas excise rate increase by 20 % from 1.01.2017.	Rate increase	Legislation: 12-07-2014 In force from: 01-01-2017
Increase in excise duty rate on diesel and on gasoline by 10 % from 01.01.2017.	Rate increase	Legislation: 30-06-2015 In force from: 01-02-2017
Increase in excise duty rate on specially marked fuel by 10 % every year 01.02.2016; 1.01.2017; 1.01.2018.	Rate increase	Legislation: 30-06-2015 In force from: 01-02-2016; 01-01-2017
<b>Health-related taxes</b>		
Increase in excise duty rate on all alcohol products by 10 % in 2017.	Rate increase	Legislation: 30-06-2015 In force from: 01-02-2017
Increase in tobacco excise rate by 8 % from 01/01/2017.	Rate increase	Legislation: 30-06-2015 In force from: 01-01-2017
Increase in excise duty rate on beer by 70 % and fermented beverages under 6 % by 45 % in 2017.	Rate increase	Legislation: 24-12-2016 In force from: 01-07-2017
Increase in excise duty rates on beer and wine under 6 % by 9 %, wine above 6 % by 20 % and other alcohol products by 5 % in 2018.	Rate increase	Announcement: 23-11-2017 Legislation: 16-01-2018 In force from: 01-02-2018

## Finland

Table FI.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.3	13.4	13.3	12.8	12.5	13.0	13.0	13.9	14.2	14.5	14.5	14.3	14.6	14	31.4
VAT	8.2	8.4	8.4	8.2	8.1	8.4	8.3	8.8	9.0	9.3	9.2	9.1	9.1	8	19.7
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	28	0.2
Taxes on products, except VAT and import duties	4.9	4.9	4.7	4.4	4.2	4.4	4.5	4.9	5.0	4.9	4.9	5.0	5.2	6	11.1
Other taxes on production	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	28	0.4
<b>Direct taxes</b>	17.3	17.2	17.1	17.3	17.1	15.8	15.7	16.1	15.9	16.5	16.7	16.9	16.8	4	36.1
Personal income taxes	12.7	12.9	12.8	12.5	12.7	12.7	12.0	12.3	12.5	12.8	13.4	13.3	13.0	3	28.1
Corporate income taxes	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	20	4.8
Other	1.2	1.1	1.1	1.0	1.1	1.1	1.2	1.2	1.2	1.4	1.4	1.5	1.5	6	3.2
<b>Social contributions</b>	11.2	11.5	11.7	11.5	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	12.8	12	27.6
Employers'	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	4	18.8
Households'	2.7	2.9	3.2	3.0	2.9	3.2	3.5	3.5	3.8	3.8	4.0	4.0	4.1	15	8.9
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	41.8	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.7	43.6	43.8	43.9	44.1	4	95.2
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	52.2	51.8	50.9	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.1	47.6	24	45.3
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	20.8	20.7	21.0	21.3	21.9	23.7	24.3	23.2	22.7	23.4	23.5	23.7	23.1	3	22.0
<b>Social security funds</b>	26.8	27.2	27.8	27.6	28.0	29.7	29.7	28.7	29.6	28.9	28.9	28.9	29.0	14	27.6
<b>EU institutions</b>	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	28	0.3
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.3	13.3	13.2	12.6	12.5	12.9	13.0	13.8	14.1	14.4	14.3	14.2	14.4	7	31.1
<b>Labour</b>	21.3	21.5	21.3	20.6	21.3	22.2	21.3	21.5	22.4	22.4	22.7	22.7	22.6	6	48.8
of which on income from employment	19.0	19.2	19.1	18.5	19.2	19.9	18.9	19.1	19.8	19.7	19.9	19.7	19.7	5	42.4
Paid by employers	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	7	18.8
Paid by employees	10.5	10.6	10.5	10.0	10.6	10.9	10.4	10.5	11.0	11.0	11.2	11.0	11.0	7	23.6
Paid by non-employed	2.3	2.3	2.2	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.9	3.0	3.0	5	6.4
<b>Capital</b>	7.3	7.3	7.6	8.3	7.4	5.7	6.6	6.7	6.2	6.8	6.7	7.1	7.1	14	15.2
Income of corporations	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	22	4.8
Income of households	1.0	1.2	1.4	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	6	3.0
Income of self-employed	1.7	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.9	1.8	2.0	1.9	1.9	7	4.0
Stock of capital	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.4	1.5	1.6	1.6	15	3.4

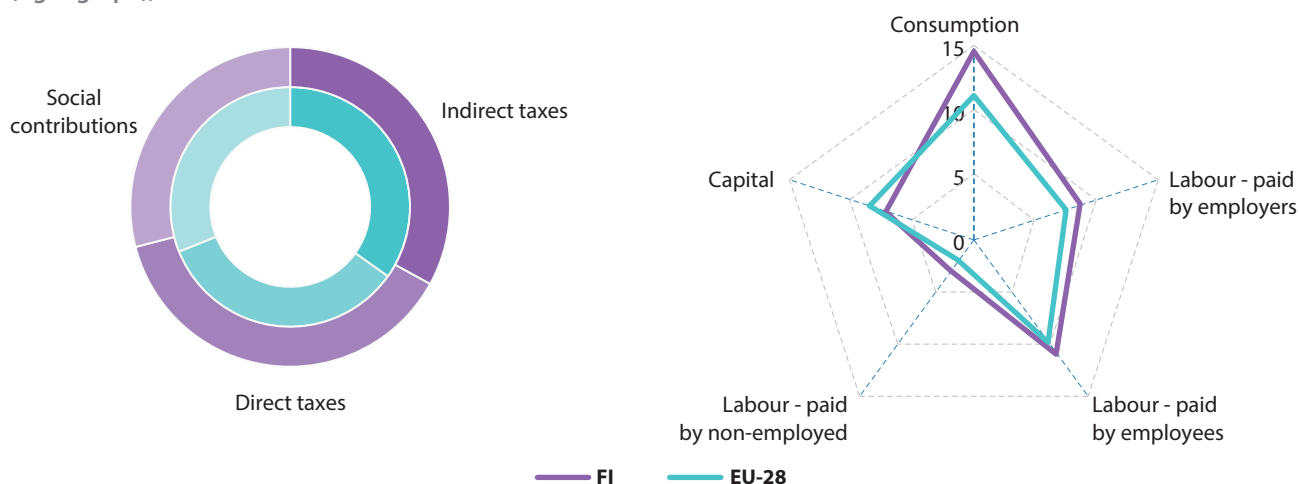
**Table FI.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.1	3.0	2.9	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	3.1	8	6.7
Energy	1.9	1.8	1.7	1.6	1.7	1.7	1.7	2.0	2.0	2.0	1.9	2.0	2.1	11	4.6
of which transport fuel taxes	:	:	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.2	1.3	18	
Transport	1.2	1.1	1.1	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	4	2.1
Pollution and resources	0.05	0.06	0.07	0.07	0.05	0.05	0.06	0.07	0.06	0.06	0.05	0.05	0.03	16	0.1
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.1	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.5	12	3.2
Recurrent taxes on immovable property	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	13	1.7
Other taxes on property	0.6	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	11	1.5
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	28.1	27.9	27.6	27.0	26.3	26.0	25.7	27.1	27.1	27.6	27.3	27.1	27.7	5	
<b>Labour</b>	40.7	40.6	40.2	39.9	40.4	39.6	38.3	38.9	39.5	39.7	40.3	40.3	40.7	7	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure FI.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

**Table FI.2: Latest tax reforms**

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Full adjustment for inflation to the central government income tax scale.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
As part of a general tax cut on earned income, the lowest and the highest marginal tax rate in the central government income tax scale were lowered.	Rate decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
As part of a general tax cut on earned income, the maximum amount of the earned income tax credit was increased from EUR 1 260 per year to EUR 1 420 per year.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
The maximum basic allowance in local taxation was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Pension income deduction in central government taxation was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Pension income deduction in local government taxation was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
The surtax on pension income was decreased.	Rate decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
As part of a general tax cut on earned income, the standard deduction for work-related expenses was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
The tax credit for domestic help or household expenses was increased.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
Full adjustment for inflation to the central government earned income tax scale.	Base decrease	Announcement: 19-09-2017 Legislation: 14-12-2017 In force from: 01-01-2018
Regional government, health and social services reform: due to change in the financing of social and health services, tax revenue of the municipalities is decreased and tax revenue of the central government increased.	N/A	Announcement: 02-03-2017 In force from: 01-01-2020
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
A 5 % entrepreneur deduction was introduced for entrepreneurs and self-employed persons, those engaged in agriculture, forestry or reindeer husbandry, and business partnerships and deemed partnerships.	Base decrease	Announcement: 06-10-2016 Legislation: 21-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employee</b>		
As part of the competitiveness pact agreement employee SSC were increased.	Rate increase	Announcement: 15-09-2016 Legislation: 29-12-2016 14-12-2018 In force from: 01-01-2017 01-01-2018
<b>Social security contributions: Employer</b>		
As part of the competitiveness pact agreement employer SSC were decreased.	Rate decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 14-12-2018 In force from: 01-01-2017 01-01-2018
<b>Corporate income tax</b>		
Regional government, health and social services reform: due to change in the financing of social and health services, tax revenue of the municipalities is decreased and tax revenue of the central government increased.	N/A	Announcement: 02-03-2017 In force from: 01-01-2020
<b>Value-added tax</b>		
Right to use cash based accounting on VAT payments for companies with turnover not more than EUR 500 000.	Neutral	Announcement: 15-09-2016 Legislation: 16-12-2016 In force from: 01-01-2017
Transfer the collection of import VAT from Customs to the Tax Administration.	Neutral	Announcement: 04-09-2015 Legislation: 11-08-2017 In force from: 01-01-2018

**Table FI.2:** Latest tax reforms (continued)

Description of measure	Change	Date
<b>Environmentally-related taxes</b>		
Increase in tax on transport fuels.	Rate increase	Announcement: 15-09-2016 Legislation: 16-12-2016 In force from: 01-01-2017
Increase in energy content tax and CO <sub>2</sub> tax on heating fuels.	Rate increase	Announcement: 15-09-2016 Legislation: 16-12-2016 In force from: 01-01-2017
Increase in energy content tax and CO <sub>2</sub> tax on heating fuels.	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increase in tax on alcohol.	Rate increase	Announcement: 19-09-2017 Legislation: 28-12-2017 In force from: 01-01-2018
increase in tax on tobacco.	Rate increase	Announcement: 19-09-2017 Legislation: 01-12-2017 In force from: 01-01-2018
<b>Other excise duties</b>		
Abolition of excise duty on sweets and ice cream.	Base decrease	Announcement: 15-09-2016 Legislation: 29-12-2016 In force from: 01-01-2017
<b>Estate duties/inheritances/gift taxes</b>		
Inheritance and gift tax rates of all tax brackets are decreased. Tax rates of I tax class (close relatives) are decreased more than the tax rates of II tax class (others than close relatives). Within the I tax class, tax rates of gift tax is decreased more than the rates of inheritance tax. In addition to decreasing tax rates, certain deductions in inheritance and gift taxation are increased. Abolition of the tax exemption of life insurance compensation paid to close relatives and estate.	Rate decrease; base increase	Announcement: 06-10-2016 Legislation: 21-12-2016 In force from: 01-01-2017
<b>Recurrent taxes on immovable property (business and residential)</b>		
Increase in minimum real estate tax rates.	Rate increase	Announcement: 06-10-2016 Legislation: 18-11-2016 In force from: 01-01-2017

## France

Table FR.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.1	15.3	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	16.0	16.1	6	359.2
VAT	7.0	7.1	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	19	154.2
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	27	2.6
Taxes on products, except VAT and import duties	4.0	3.9	3.9	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	11	99.9
Other taxes on production	4.0	4.1	4.1	4.1	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	4.6	2	102.5
<b>Direct taxes</b>	11.4	11.7	12.1	12.0	12.1	10.9	11.4	12.1	12.8	13.2	13.1	13.1	13.0	9	289.9
Personal income taxes	7.7	7.9	7.8	7.6	7.9	7.8	7.7	7.9	8.5	8.9	8.8	8.8	8.7	10	193.9
Corporate income taxes	2.4	2.4	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	2.6	14	58.8
Other	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.6	1.6	1.6	1.7	1.7	3	37.2
<b>Social contributions</b>	15.7	15.8	16.0	15.8	15.8	16.3	16.2	16.3	16.5	16.8	17.0	16.8	16.8	1	374.6
Employers'	10.7	10.8	10.8	10.7	10.7	11.1	11.0	11.2	11.3	11.4	11.5	11.3	11.2	1	250.6
Households'	5.0	5.0	5.1	5.1	5.0	5.2	5.2	5.1	5.3	5.5	5.5	5.5	5.6	10	124.0
<b>Less: capital transfers <sup>(2)</sup></b>	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3		
<b>Total</b>	42.1	42.7	43.1	42.6	42.5	41.9	42.1	43.3	44.5	45.3	45.6	45.6	45.6	2	1016.4
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	41.9	40.3	38.2	37.3	36.3	33.2	36.5	34.0	34.4	34.8	34.3	34.6	34.3	26	348.8
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	10.5	10.9	10.9	11.3	11.4	12.3	9.9	12.3	12.4	12.2	12.3	12.4	12.7	8	129.5
<b>Social security funds</b>	47.4	48.5	50.7	51.1	52.0	54.3	53.4	53.5	53.0	52.9	53.3	52.7	52.6	1	534.6
<b>EU institutions</b>	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	3.5
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.9	11.0	10.8	10.6	10.4	10.4	10.5	10.7	10.8	10.9	10.9	11.1	11.2	20	249.1
<b>Labour</b>	21.3	21.6	21.7	21.5	21.7	22.2	22.2	22.5	23.2	23.7	23.9	23.7	23.7	2	529.0
of which on income from employment	20.0	20.3	20.3	20.1	20.2	20.7	20.6	20.9	21.7	22.1	22.3	22.1	22.1	2	492.0
Paid by employers	11.8	11.9	11.9	11.8	11.9	12.4	12.6	12.8	13.1	13.3	13.4	13.2	13.1	1	292.9
Paid by employees	8.2	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.8	8.9	13	199.1
Paid by non-employed	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.5	1.6	1.7	1.7	1.7	11	37.0
<b>Capital</b>	9.9	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	10.7	2	238.3
Income of corporations	2.4	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	2.8	10	62.7
Income of households	1.0	1.0	0.9	0.9	1.0	0.9	1.1	1.1	1.7	1.9	1.8	1.8	1.7	2	38.6
Income of self-employed	2.1	2.2	2.2	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	1.9	1.9	8	41.3
Stock of capital	4.4	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	2	95.7



Table FR.1: Tax Revenue (continued)

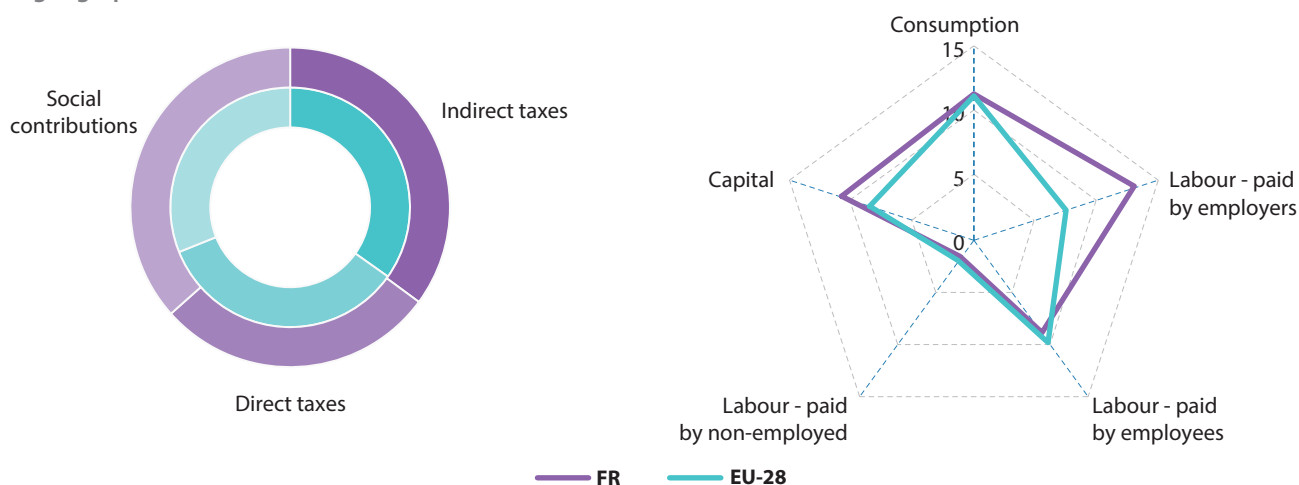
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.1	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	19	49.7
Energy	1.7	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.8	17	41.2
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	19	
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	20	5.7
Pollution and resources	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.13	0.14	0.14	0.14	0.13	0.13	9	2.9
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	3.0	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	1	104.8
Recurrent taxes on immovable property	1.8	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	1	72.7
Other taxes on property	1.1	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	4	32.1
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	20.3	20.3	20.1	19.7	19.3	19.0	19.2	19.8	20.0	20.1	20.5	20.9	21.0	16	
<b>Labour</b>	38.4	38.9	39.1	39.0	39.0	38.6	38.5	39.2	40.2	40.8	41.1	41.2	41.2	5	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.2	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2		25.8
Tax expenditure component	:	:	:	:	:	:	0.5	0.4	0.5	0.5	0.6	0.7	0.6		14.2
Transfer component	:	:	:	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	0.5		11.6
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	41.6	42.8	44.0	44.8	45.0	44.9	45.0		1002.2

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure FR.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table FR.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Introduction of an income tax reduction for low earners: the amount of income tax is reduced by 20 % for taxpayers whose income is below a certain threshold (e.g. EUR 18 500 for a single person). The income tax is unchanged for taxpayers earning more than another threshold (e.g. EUR 20 500 for a single person). A smoothing rule applies for taxpayers between the two thresholds so as to avoid a discontinuity in the tax schedule.	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Increase in the rate of the Contribution sociale généralisée (compensated by a decrease in employees' social contributions).	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Indirect effect on income tax of the increase of the CSG and decrease of SSC employee.	Neutral	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Increase of "CICE" rate (from 6 % to 7 %): PIT part	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Reduction of CICE rate (from 7 % to 6 %) and then next year removal of CICE: PIT part	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
Implementation of a dual income tax system through the introduction of a flat rate tax on capital income (interests, dividends, capital gains).	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employee</b>		
Decrease in the rate of employees' social contributions (compensated by a increase Contribution sociale généralisée).	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
Decrease in social contributions (compensated by the CICE removal).	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Taxes on payroll and workforce</b>		
Implementation of a tax credit on the payroll tax (CITS - <i>crédit d'impôt sur la taxe sur les salaires</i> ).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
<b>Corporate income tax</b>		
Increase of the CICE rate (from 6 % to 7 %).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Decrease of the CIT rate (from 33 1/3 % to 25 %).	Rate decrease	Legislation: 29-12-2016 In force from: 01-01-2017
Reduction of the CICE rate (from 7 % to 6 %) and then next year suppression of CICE.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Increase in corporate income tax: CIT base widening resulting from the decrease of SSCs.	Base increase	Legislation: 30-12-2017 In force from: 15-12-2018
Removal of the "3 % dividend" tax.	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Introduction of an exceptional contribution on the CIT.	Rate increase	Legislation: 01-12-2017 In force from: 31-12-2017
<b>Environmentally-related taxes</b>		
Harmonisation of taxation of diesel and petrol.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Increase of the carbon component within the TICPE.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
Impact on TICGN of the energy taxation.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increase of taxes on tobacco.	Rate increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Transaction taxes (movable and immovable property)</b>		
Increase in the rate of the tax on financial transaction (0.2 % to 0.3 %) (2017) and enlargement to intra-day transactions (2018).	Rate increase; base increase	Legislation: 29-12-2016 In force from: 01-01-2017
<b>Recurrent taxes on immovable property (business and residential)</b>		
Removal of the Taxe d'habitation for 80 % of French taxpayers.	Rate decrease	Legislation: 30-12-2017 In force from: 01-01-2018
Introduction of the new tax on real estate wealth (along with the removal of the wealth tax).	New tax	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Recurrent taxes on (net) wealth</b>		
Removal of the wealth tax (along with the introduction of the new tax on real estate wealth).	Rate decrease; base decrease	Legislation: 30-12-2017 In force from: 01-01-2018

## Germany

Table DE.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	10.5	10.5	10.4	10.9	10.9	11.4	10.9	11.1	11.1	11.0	10.9	10.9	10.9	26	341.7
VAT	6.1	6.1	6.1	6.8	6.9	7.2	7.0	7.0	7.0	7.0	6.9	7.0	7.0	18	218.8
Taxes and duties on imports excluding VAT	0.8	0.7	0.7	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	6	26.1
Taxes on products, except VAT and import duties	3.1	3.0	3.0	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	24	74.4
Other taxes on production	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	24	22.3
<b>Direct taxes</b>	10.4	10.7	11.5	11.9	12.2	11.3	10.8	11.2	11.8	12.2	12.2	12.4	12.9	11	404.2
Personal income taxes	7.8	7.8	8.0	8.4	9.0	8.9	8.1	8.2	8.6	8.9	8.9	9.1	9.2	8	288.3
Corporate income taxes	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	2.7	13	83.7
Other	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.9	1.0	1.0	1.0	11	32.3
<b>Social contributions</b>	16.1	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.0	15.1	15.2	2	478.9
Employers'	7.0	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.6	12	206.8
Households'	9.1	9.1	8.8	8.3	8.3	8.8	8.5	8.5	8.5	8.5	8.5	8.5	8.7	3	272.1
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	37.0	37.0	37.3	37.4	37.7	38.0	36.7	37.2	37.8	38.2	38.2	38.4	39.0	9	1224.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	28.1	28.6	29.0	30.2	30.2	30.4	30.3	30.7	30.6	30.2	30.1	29.6	28.9	28	353.5
<b>State government <sup>(1)</sup></b>	21.1	20.8	21.5	22.3	22.3	21.4	20.9	21.0	21.4	22.2	22.4	22.7	23.4		286.4
<b>Local government</b>	7.0	7.3	7.8	7.9	8.1	7.5	7.5	7.7	7.9	7.8	7.8	7.9	8.1	12	99.1
<b>Social security funds</b>	43.5	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.3	39.2	39.1	4	478.9
<b>EU institutions</b>	0.4	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	10	6.9
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.0	9.9	9.9	10.3	10.4	10.8	10.4	10.5	10.4	10.5	10.5	10.4	10.3	24	323.2
<b>Labour</b>	21.9	21.4	21.2	20.6	21.1	21.8	21.0	20.9	21.4	21.6	21.6	21.8	22.0	7	692.3
of which on income from employment	19.0	18.5	18.4	18.0	18.5	19.0	18.3	18.4	18.8	19.0	19.1	19.2	19.4	6	611.0
Paid by employers	7.0	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.6	14	206.8
Paid by employees	12.1	11.7	11.8	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.6	12.7	12.9	2	404.2
Paid by non-employed	2.9	2.9	2.8	2.5	2.6	2.8	2.7	2.6	2.5	2.6	2.5	2.5	2.6	8	81.4
<b>Capital</b>	5.1	5.6	6.2	6.5	6.3	5.3	5.3	5.8	6.0	6.1	6.1	6.3	6.7	16	209.3
Income of corporations	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	2.7	14	83.7
Income of households	0.4	0.4	0.5	0.6	0.7	0.6	0.4	0.5	0.4	0.5	0.5	0.6	0.6	15	18.1
Income of self-employed	1.7	1.9	1.9	2.0	2.0	1.9	1.9	1.9	2.0	2.1	2.1	2.1	2.1	6	66.9
Stock of capital	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.2	1.3	18	40.6

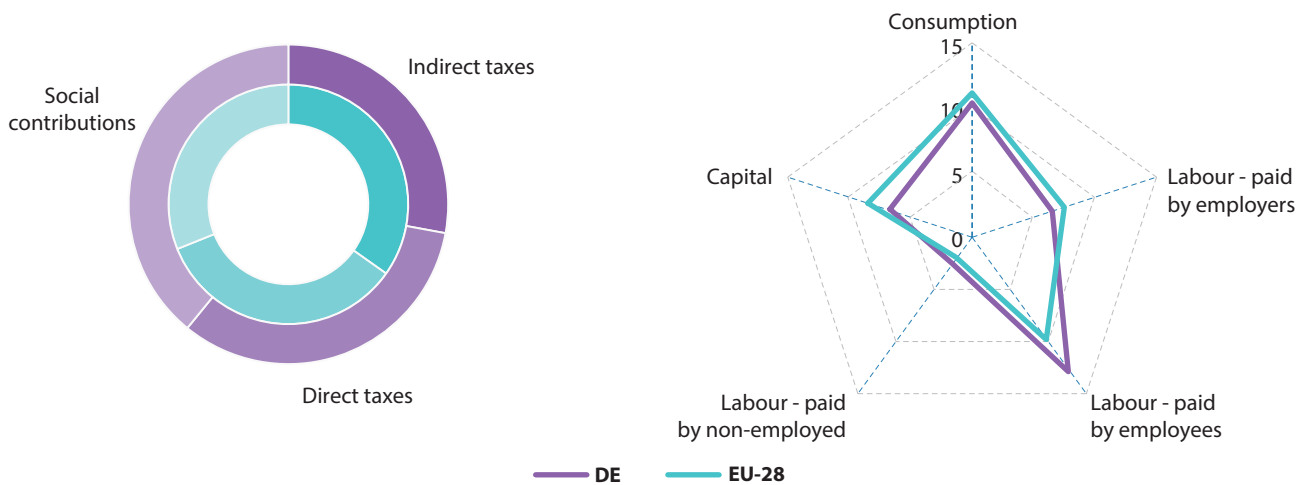
**Table DE.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.4	2.3	2.2	2.1	2.3	2.1	2.2	2.1	2.1	2.0	1.9	1.9	24	58.5
Energy	2.1	2.0	2.0	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	23	48.4
of which transport fuel taxes	:	:	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	23	
Transport	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	19	10.0
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
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	16	35.2
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	13.7
Other taxes on property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.6	0.7	12	21.5
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	18.4	18.2	18.3	19.7	19.7	19.9	19.6	20.0	19.8	20.2	20.4	20.5	20.5	17	
<b>Labour</b>	37.7	37.2	37.8	37.8	38.2	37.6	36.9	37.1	37.4	37.6	37.7	38.0	38.2	10	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(<sup>1</sup>) 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.  
 (<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure DE.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table DE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase of basic personal allowance from EUR 8 652 by EUR 168 to EUR 8 820.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Further adjustment for fiscal drag by 0.73 %.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Further increase of the basic allowance for children by EUR 108 from EUR 7 248 to EUR 7 356.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Further Increase of child benefit by EUR 24 per child per year.	Base decrease	Legislation: 20-12-2016 In force from: 01-01-2017
Boosting the implementation of company pension plans on a voluntary basis; measures aimed at SMEs and low-income earners.	N/A	Legislation: 17-08-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Increase of the value limit for the immediate write-off of movable assets, so-called low cost assets by EUR 390 to EUR 800.	Base decrease	Legislation: 27-06-2017 In force from: 05-07-2017
<b>Social security contributions: Employee</b>		
Increase of SSC (long term care) by 0.2 percentage points to 2.55 % (applies to both employer and employee SSCs as they share the burden 50/50).	Rate increase	Legislation: 21-12-2015 In force from: 01-01-2017
Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to 1.0 %.	Rate decrease; base increase	Legislation: 23-10-2017 In force from: 01-01-2018
Decrease of the contribution rate to statutory pension insurance by 0.05 percentage points to 9.3 %.	Rate decrease; base increase	Legislation: 18-12.2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
Decrease of the contribution rate to statutory pension insurance by 0.05 percentage points to 9.3 %.	Rate decrease	Legislation: 18-12.2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Increase of the value limit for the immediate write-off of movable assets, so-called low cost assets by EUR 390 to EUR 800.	Base decrease	Legislation: 27-06-2017 In force from: 05-07-2017
Boosting the implementation of company pension plans on a voluntary basis; measures aimed at SMEs and low-income earners.	N/A	Legislation: 17-08-2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
Increase of the value limit for the immediate write-off of movable assets, so-called low cost assets by EUR 390 to EUR 800.	Base decrease	Legislation: 27-06-2017 In force from: 05-07-2017
Boosting the implementation of company pension plans on a voluntary basis; measures aimed at SMEs and low-income earners.	N/A	Legislation: 17-08-2017 In force from: 01-01-2018

## Greece

Table EL.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.7	12.0	12.4	12.7	12.7	11.8	12.7	13.6	13.7	14.2	15.6	16.1	17.3	4	30.2
VAT	6.5	6.7	6.8	7.1	7.0	6.3	7.1	7.3	7.2	7.0	7.1	7.3	8.2	10	14.3
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	12	0.4
Taxes on products, except VAT and import duties	4.5	4.5	4.8	4.8	4.5	4.3	4.6	5.0	4.9	5.2	5.2	5.1	5.4	3	9.4
Other taxes on production	0.6	0.6	0.6	0.6	0.9	1.0	0.8	1.1	1.5	1.8	3.1	3.5	3.5	3	6.1
<b>Direct taxes</b>	8.2	9.2	8.4	8.4	8.4	8.8	8.4	9.3	10.9	10.6	9.8	9.8	10.4	15	18.2
Personal income taxes	4.1	4.4	4.3	4.5	4.5	4.4	4.0	4.7	6.9	5.9	5.9	5.7	5.9	18	10.2
Corporate income taxes	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	2.5	15	4.4
Other	1.4	1.6	1.5	1.6	1.7	1.8	1.9	2.5	2.9	3.5	2.1	1.9	2.0	2	3.6
<b>Social contributions</b>	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	11.1	17	19.3
Employers'	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	23	7.7
Households'	5.7	5.6	5.6	5.8	5.7	5.5	5.9	5.9	6.1	6.0	5.9	6.3	6.7	6	11.6
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.7	36.6	38.8	11	67.7
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	63.4	64.5	63.6	63.1	62.8	63.7	64.2	66.6	67.0	67.5	68.7	68.9	69.6	7	47.1
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	22	1.6
<b>Social security funds</b>	34.0	32.9	33.8	34.3	34.5	33.6	33.1	30.8	30.3	29.7	28.6	28.4	27.7	16	18.7
<b>EU institutions</b>	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.3	0.3	27	0.2
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.7	11.0	11.1	11.3	11.1	10.4	11.9	12.6	12.7	13.2	13.4	13.5	14.8	4	25.7
<b>Labour</b>	13.0	13.5	13.1	13.7	13.7	13.2	13.6	13.6	15.7	14.6	14.5	14.7	15.3	17	26.7
of which on income from employment	12.5	12.9	12.4	12.9	12.9	12.3	12.8	12.7	14.1	13.3	13.0	13.2	13.7	20	23.9
Paid by employers	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	24	7.7
Paid by employees	7.6	7.8	7.7	7.9	7.8	7.7	7.7	7.9	9.3	8.6	8.5	8.8	9.3	11	16.2
Paid by non-employed	0.5	0.7	0.7	0.8	0.8	0.9	0.8	0.9	1.5	1.3	1.5	1.5	1.6	12	2.8
<b>Capital</b>	6.7	7.4	6.9	6.8	7.0	7.1	6.5	7.5	7.1	7.6	7.9	8.4	8.7	7	15.2
Income of corporations	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	2.5	16	4.4
Income of households	1.1	1.2	1.2	1.3	1.4	1.2	1.3	1.4	1.7	1.9	1.8	1.5	1.6	3	2.7
Income of self-employed	0.9	0.8	0.8	0.8	0.8	0.8	0.6	0.9	0.9	0.8	0.8	0.7	0.8	18	1.4
Stock of capital	2.0	2.1	2.3	2.4	2.6	2.6	2.1	3.1	3.3	3.8	3.5	3.9	3.9	5	6.8

Table EL.1: Tax Revenue (continued)

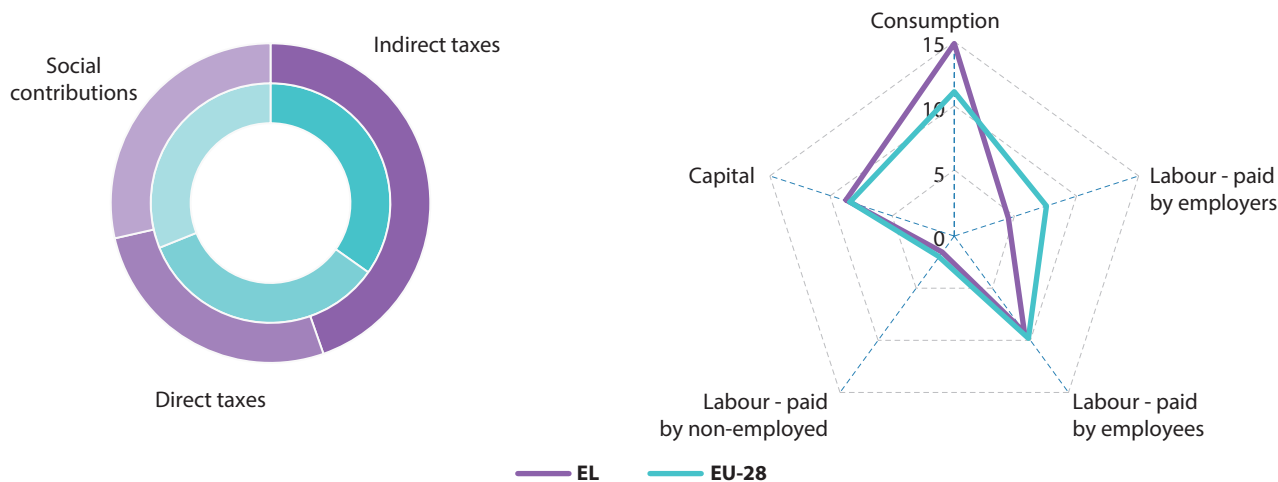
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.1	2.1	2.0	2.1	2.1	2.1	2.6	2.9	3.3	3.6	3.7	3.8	3.8	3	6.7
Energy	1.3	1.3	1.2	1.2	1.3	1.3	2.0	2.2	2.6	2.9	3.0	3.1	3.0	3	5.3
of which transport fuel taxes	:	:	1.0	1.1	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	1.9	8	
Transport	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	7	1.4
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	28	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	1.9	2.0	2.2	2.2	2.3	2.3	1.9	2.7	2.9	3.3	3.0	3.2	3.2	4	5.7
Recurrent taxes on immovable property	0.8	0.8	0.9	0.9	0.8	1.0	1.0	1.9	2.2	2.7	2.5	2.7	2.8	3	4.8
Other taxes on property	1.0	1.1	1.3	1.3	1.5	1.4	0.9	0.8	0.7	0.6	0.5	0.6	0.5	18	0.8
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	16.1	16.0	16.6	16.9	16.0	15.0	16.9	17.6	17.7	17.9	18.1	18.3	20.1	18	
<b>Labour</b>	37.7	37.5	36.9	38.2	37.5	34.4	35.2	35.8	40.8	40.3	39.1	39.8	41.0	6	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure EL.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table EL.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Tax credit reduced to EUR 1 250 for a taxpayer without children and with a taxable income up to EUR 20 000, EUR 1 300 for a taxpayer with one child, EUR 1 350 for a taxpayer with two children, and EUR 1 450 for taxpayers with 3 or more children. This brings the average tax-free threshold to around EUR 6 500. The maximum allowable offset of the tax credit is the sum of employment, pension, and farm income multiplied by the basic tax rate. Tax credit in excess of this eligible amount cannot be offset.	Base increase	Legislation: 19.05.2017 In force from: 1.1.2020
The tax rate for the first bracket will be reduced to 20 % (from 22 %). Therefore, the tax schedule applying to pooled business and employment income, as well as farming income, is: 20 % for up to EUR 20 000; 29 % for EUR 20 001 to EUR 30 000; 37 % for EUR 30 001 to EUR 40 000; 45 % for above EUR 40 000.	Rate decrease	Legislation: 19.05.2017 In force from: 1.1.2020
The solidarity surcharge will be imposed on income of more than EUR 30 000 (instead of EUR 12 000). It is levied on all income, whether subject to Personal income tax or not, including salaries, pensions, income from business activity, capital, capital gains and transfers, whether real or presumed. The tax rate will vary from 2 % for income between EUR 30 000 and EUR 40 000, rising progressively to 10 % for income over EUR 220 000.	Rate decrease	Legislation: 19.05.2017 In force from: 1.1.2020
Abolition of medical expenses tax allowance (1.1.2017) and of the 1.5 % reduction in income tax withheld on employment income and pension income (1.1.2018).	Base increase	Legislation: 19.05.2017 In force from: 01.01.2017; 01.01.2018
1 year suspension of tax imposed on any income arising from capital gains from the transfer of immovable property which does not constitute a business activity.	Neutral	Legislation: 22.12.2017
Tax will be imposed on income derived from short term property lease. This income is considered to be income from business activity, when additional services (apart from sheet cleaning) are provided.	New tax	Legislation: 19.05.2017 In force from: 01.01.2017
Abolition of the deduction from the taxable amount of the parliamentary allowance of the members of the Parliament.	Base increase	Legislation: 19.05.2017 In force from: 01.01.2017
<b>Social security contributions: Self-employed</b>		
Insurance contribution for self - employed (insured persons in former OAE), free lancers (insured in former ETAA) and farmers (insured in former OGA) will be calculated as the sum of the monthly taxable income of the self-employed and payable social security contributions. In particular, for the year 2018, the insurance contribution is calculated at 85 % of the above taxable income.	Base increase	Legislation: 19.05.2017 In force from: 01.01.2018
<b>Corporate income tax</b>		
The CIT rate for all companies (regardless whether the companies are single bookkeeping or double bookkeeping) will be 26 % with the exception of credit institutions for which the CIT rate is 29 %.	Rate decrease	Legislation: 19.05.2017 In force from: 1.1.2020
<b>Value-added tax</b>		
A 6 months extension was granted, until 30.6.2018, for the reduced tax rates for the islands of Leros, Lesbos, Kos, Samos and Chios.	N/A	Legislation: 22.12.2017 In force from: 01.01.2018
Reduced VAT rate of 13 % for farm supplies (from 1.1.2017) and for services of retirement homes (from 1.1.2018)	Rate decrease	Legislation: 19.05.2017 In force from: 01.01.2018
<b>Other excise duties</b>		
Fuel excises: from 1.6.2016, natural gas used for electricity production is exempt from excise duty, from 1st of January 2017 Reduce Excise Duty on Natural Gas for households and production	Rate decrease; base decrease	Legislation: 27.5.2016 In force from: 1.6.2016; 1.1.2017
Fuel excises: from January 2017, increase in excise duty on petrol from EUR 670 to EUR 700 per 1 000 litres; on diesel from EUR 330 to EUR 410 per 1 000 litres, on kerosene from EUR 330 to EUR 410 per 1 000 litres, and on motor LPG from EUR 330 to EUR 430 per 1 000 Kg. From 1st January 2017, reduced excise duty on natural gas for heating in non-businesses (i.e. residential) from EUR 5.4/MWh (EUR 1.5/GJ) to EUR 1.07/MWh (EUR 0.3/GJ).	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.1.2017
Effective 1 January 2017: revision of the excise tax rates on natural gas for industrial/commercial (non-heating) use, with the new rates (EUR /MWh) based on consumption.	N/A	Legislation: 27.5.2016 In force from: 1.1.2017



**Table EL.2: Latest tax reforms** (continued)

Description of measure	Change	Date
Excise tax rates on cigarettes and tobacco: the excise tax regime on cigarettes was restructured from 1st January 2017 by increasing the ad valorem excise from 20 % to 26 % of the retail selling price. The specific tax on fine cut smoking tobacco was increased from EUR 156.70 to EUR 170 per kg.	Rate increase; base increase	Legislation: 27.5.2016 In force from: 1.1.2017
Consumption tax on e-cigarettes: a new tax of 10 cents/ml introduced on e-cigarettes from 1st January 2017.	New tax	Legislation: 27.5.2016 In force from: 1.1.2017
Consumption tax on coffee: new tax on coffee introduced from 1st January 2017 at EUR 2 per kilo on raw (non-roasted) coffee, EUR 3 on roasted coffee, and EUR 4 on instant coffee and other coffee-products.	New tax	Legislation: 27.5.2016 In force from: 1.1.2017
Abolition of excise duty imposed on isopropyl alcohol which is used in medicine, cosmetics production.	N/A	Legislation: 19.05.2017
<b>Other taxes</b>		
Communication levies: a new 5 % levy on landline and broadband subscriptions introduced from 1st January 2017.	New tax	Legislation: 27.5.2016 In force from: 1.1.2017
Tax rate on dividends increased from 10 % to 15 %.	Rate increase	Legislation: 12.5.2016 In force from: 1.1.2017

# Hungary

**Table HU.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	16.0	15.5	15.0	15.8	15.7	16.4	17.5	17.4	18.6	18.5	18.5	18.8	18.3	3	20.8
VAT	8.7	8.2	7.4	7.8	7.6	8.3	8.5	8.4	9.1	8.9	9.2	9.6	9.3	4	10.6
Taxes and duties on imports excluding VAT	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	20	0.2
Taxes on products, except VAT and import duties	6.4	6.4	6.7	7.0	7.1	7.1	7.3	7.2	7.6	7.5	7.2	7.1	7.1	1	8.0
Other taxes on production	0.6	0.7	0.7	0.8	0.8	0.9	1.6	1.6	1.8	1.9	1.9	1.9	1.8	12	2.0
<b>Direct taxes</b>	8.9	8.8	9.2	10.1	10.3	9.7	7.8	6.3	6.8	6.6	6.8	7.0	7.5	21	8.5
Personal income taxes	6.5	6.4	6.6	7.1	7.5	7.2	6.4	4.8	5.3	5.0	4.9	4.9	4.9	20	5.5
Corporate income taxes	2.1	2.1	2.3	2.7	2.6	2.1	1.1	1.1	1.3	1.2	1.5	1.7	2.2	21	2.5
Other	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	23	0.4
<b>Social contributions</b>	12.0	12.2	12.3	13.4	13.4	12.8	11.8	12.9	12.9	12.8	12.8	13.0	13.6	9	15.4
Employers'	9.3	9.5	9.3	9.5	9.5	9.0	7.7	7.8	7.5	7.4	7.5	7.6	7.7	10	8.8
Households'	2.8	2.7	3.0	3.9	3.9	3.8	4.2	5.2	5.4	5.5	5.3	5.4	5.9	9	6.7
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	36.9	36.5	36.4	39.4	39.4	38.9	37.2	36.6	38.3	37.9	38.1	38.8	39.3	8	44.7
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	57.8	57.3	57.3	57.1	61.7	62.2	62.8	59.1	60.6	60.3	60.8	60.6	60.3	15	27.0
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	12.0	11.6	11.7	11.1	6.4	6.7	6.5	6.5	6.3	5.9	5.6	5.8	5.8	14	2.6
<b>Social security funds</b>	29.9	30.6	30.6	31.3	31.3	30.7	30.4	34.0	32.9	33.6	33.2	33.2	33.5	9	15.0
<b>EU institutions</b>	0.2	0.5	0.4	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.4	0.4	20	0.2
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	14.4	13.8	13.3	13.8	13.5	14.3	14.2	14.0	15.1	15.7	15.8	16.2	15.8	2	18.0
<b>Labour</b>	17.5	17.7	17.8	19.4	20.1	18.6	17.4	17.1	17.6	17.4	17.4	17.6	18.1	11	20.6
of which on income from employment	17.2	17.4	17.5	18.6	19.1	18.1	16.9	16.8	17.5	17.3	17.3	17.5	18.0	8	20.5
Paid by employers	9.4	9.7	9.5	9.8	9.8	9.2	8.1	8.2	8.1	7.9	8.1	8.2	8.3	8	9.5
Paid by employees	7.8	7.7	8.0	8.9	9.4	8.8	8.8	8.6	9.4	9.3	9.2	9.3	9.7	10	11.0
Paid by non-employed	0.3	0.3	0.3	0.8	0.9	0.6	0.5	0.3	0.2	0.2	0.1	0.1	0.1	25	0.1
<b>Capital</b>	4.9	5.0	5.4	6.1	5.8	6.0	5.7	5.5	5.6	4.8	4.9	5.0	5.4	20	6.2
Income of corporations	2.1	2.1	2.3	2.7	2.6	2.2	1.2	1.2	1.3	1.4	1.6	1.8	2.3	18	2.7
Income of households	0.6	0.6	0.6	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	17	0.6
Income of self-employed	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.5	0.4	0.4	0.4	24	0.5
Stock of capital	1.8	1.8	1.9	2.1	2.2	2.2	3.2	3.2	3.2	2.5	2.4	2.3	2.1	11	2.4

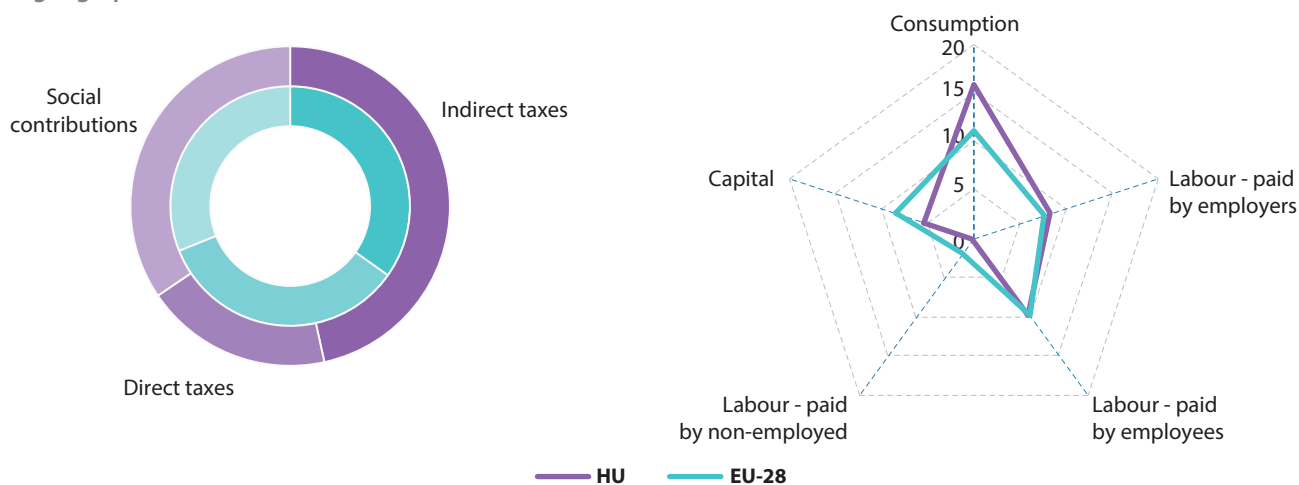
**Table HU.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.8	2.7	2.8	2.8	2.7	2.6	2.7	2.6	2.6	2.7	2.6	2.7	2.8	13	3.1
Energy	1.9	2.1	2.1	2.0	1.9	2.0	2.2	2.1	2.0	1.9	1.9	1.9	2.0	13	2.3
of which transport fuel taxes	:	:	1.9	1.8	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	9	
Transport	0.8	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	17	0.4
Pollution and resources	0.17	0.13	0.14	0.14	0.16	0.17	0.10	0.09	0.23	0.37	0.35	0.38	0.39	2	0.4
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.8	0.8	0.8	0.8	0.8	0.8	1.1	1.1	1.2	1.1	1.1	1.1	1.0	19	1.1
Recurrent taxes on immovable property	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	20	0.5
Other taxes on property	0.6	0.6	0.6	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.8	0.6	14	0.7
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	26.2	25.1	24.5	25.3	24.9	26.1	26.4	26.0	27.5	29.5	30.6	31.9	31.1	2	
<b>Labour</b>	37.8	37.6	38.2	40.6	41.9	39.9	38.1	37.9	39.2	39.2	39.8	41.9	41.6	3	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure HU.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

Table HU.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
In accordance with the CIT rate changes the PIT rate for private entrepreneurs decreased from 10 % to 9 %.	Rate decrease	Announcement: 20-12-2016 Legislation: 20-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employer</b>		
Employers' payroll tax decreased from 27 % to 22 % in 2017, then from 22 % to 19.5 % in 2018, additionally several conditional decreases have been placed in the law. If the employers increase the wages there would be four further 2 percentage point cuts. Additionally the tax benefits have been aligned with the new rates. The numbers contain the expected decrease as well (to 17.5 % from October 2019).	Rate decrease	Announcement: 22-11-2016; 10-10-2017 Legislation: 20-12-2016; 23-11-2017 In force from: 01-01-2017; 01-01-2018; (01-10-2019 expected)
In accordance with the SCT rate changes the health contribution (EHO) rate was cut to 22 percentage point in 2017 (from 27 percentage point), and to 19.5 percentage point from 2018. The numbers contain the expected decrease as well (to 17.5 % from October 2019). From 2017, change in the taxation of fringe benefits: The tax base correction 1.19 was lowered to 1.18 Under the yearly limit the tax burden is 15 % personal income tax and 14 % health contribution (EHO) on a base of 1.18, above the limit the health care tax will be higher in accordance with SCT rate on a base of 1.18. The health contribution (EHO) 6 % rate was abolished on interest, 15 % (EHO payable by agricultural smallholders) rate was merged into the 14 % rate, 20 % (EHO payable by private individuals providing private accommodation) was abolished and merged into PIT.	Rate decrease	Announcement: 20-12-2016; 28-10-2016; 10-10-2017 Legislation: 20-12-2016; 25-11-2016; 23-11-2017 In force from: 01-01-2017; 01-01-2018; (01-10-2019 expected)
From 2018 the health contribution (14 %) derived from over HUF 1 million rental income is abolished.	Base decrease	Announcement: 13-06-2017 Legislation: 19-06-2017 In force from: 01-01-2018
<b>Social security contributions: Self-employed</b>		
In case of Lump Sum Tax of Small Enterprises (KATA) the upper yearly revenue limit of the tax was increased from HUF 6 million to HUF 12 million from 2017. This measure allows more small firms to choose this simplified tax regime.	Rate decrease	Announcement: 28-10-2016 Legislation: 25-11-2016 In force from: 01-01-2017
<b>Taxes on payroll and workforce</b>		
Labour mobility measures: tax-free mobility for housing assistance, expenses related to travelling into work, clarification of the definition of the worker's home.	Rate decrease; base decrease	Announcement: 19-05-2016 Legislation: 15-06-2016 In force from: 01-01-2017
In the case of 'Simplified Employment' tax-free ceiling has been increased.	Rate decrease	Announcement: 14-11-2017 Legislation: 23-11-2017 In force from: 24-11-2017
<b>Corporate income tax</b>		
Lower the corporate income tax rate uniformly to 9%.	Rate decrease	Announcement: 17-11-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Tax-allowance of angel-investments (companies which invest in a registered start-up enterprise can reduce their tax-base by the triple amount of the investment in the given year and the following 3 years, in equal amounts. The maximum value of the tax-allowance is HUF 20 million a year.)	Base decrease	Announcement: 20-12-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Tax-credits on investments for energy-efficiency (taxpayers shall be eligible for tax-credit in connection with an investment project to comply with energy efficiency targets. The tax allowance may not exceed 30 % of eligible costs of investment at present value, or maximum the forint equivalent of EUR 15 million. Taxpayers are allowed to use it also in surtax on energy suppliers in the same way as in case of development tax credit)	Base decrease	Announcement: 25-11-2016 Legislation: 25-11-2016 In force from: 01-01-2017
New investment tax incentives related to product diversification investments.	Neutral	Announcement: 14-11-2017 Legislation: 23-11-2017 In force from: 24-11-2017
<b>Other corporate taxes</b>		
The regulation of small business tax significantly simplified from 2017, due to the switch to shareholder-based cash-flow tax from Real+Financial-base.	Base decrease	Announcement: 07-06-2016 Legislation: 15-06-2017 In force from: 01-01-2017
In accordance with decreasing employers' social contribution tax and corporate income tax, the rate of small business tax was reduced by 2 percentage points from 2017 (from 16 % to 14 %) and an additional 1 percentage point from 2018.	Rate decrease	Announcement: 12-12-2016 Legislation: 20-12-2016 In force from: 01-01-2017

**Table HU.2:** Latest tax reforms (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
VAT rate on fresh milk decreased from 18 % to 5 .	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate on eggs decreased from 27 % to 5 %.	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate on poultry decreased from 27 % to 5 %.	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate on internet access decreased from 27 % to 18 %.	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
VAT rate on restaurant meals decreased from 27 % to 18 %.	Rate decrease	Announcement: 01-04-2016 Legislation: 01-06-2016 In force from: 01-01-2017
The individual exemption for VAT was increased from HUF 6 million to HUF 8 million per year.	Base decrease	Announcement: 01-10-2016 Legislation: 01-11-2016 In force from: 01-01-2017
VAT rate on fish decreased from 27 % to 5 %.	Rate decrease	Announcement: 01-04-2017 Legislation: 01-06-2017 In force from: 01-01-2018
VAT rate on edible offal of swine decreased from 27 % to 5 %.	Rate decrease	Announcement: 01-05-2017 Legislation: 01-06-2017 In force from: 01-01-2018
VAT rate on internet access decreased from 18 % to 5 %.	Rate decrease	Announcement: 01-03-2017 Legislation: 01-06-2017 In force from: 01-01-2018
VAT rate on Braille-displays and printers decreased from 27 % to 5 %.	Rate decrease	Announcement: 01-10-2017 Legislation: 10-11-2017 In force from: 01-01-2018
<b>Other excise duties</b>		
The excise duty rates on tobacco products have been increased in 3 steps.	Rate increase	Announcement: 01-05-2016 Legislation: 01-11-2016 In force from: 01-09-2016; 01-01-2017; 01-07-2017
<b>Other taxes</b>		
From 2017 the rate of the bank levy decreased from 0.24 % to 0.21 %.	Rate decrease	Announcement: 15-04-2016 Legislation: 15-06-2016 In force from: 01-01-2017
From 1 January 2017 the surtax on financial credit institutions was abolished.	Rate decrease	Announcement: 07-06-2016 Legislation: 15-06-2016 In force from: 01-01-2017
Bank levy: the tax can be reduced by the amount of specific supported objective (sport donations).	Neutral	Announcement: 13-06-2017 Legislation: 19-06-2017 In force from: 20-06-2017
Abolition of the original advertisement tax obligation that existed before 25.05.2017.	Rate decrease; base decrease	Announcement: 16-05-2017 Legislation: 25-05-2017 In force from: 25-05-2017
Introduction of a new tax obligation which complies with EU rules.	Rate increase; base increase	Announcement: 16-05-2017 Legislation: 25-05-2017 In force from: 01-07-2017

## Ireland

Table IE.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.7	13.3	13.7	13.2	12.1	10.9	10.9	10.5	10.6	10.8	11.0	8.7	8.7	28	23.9
VAT	7.0	7.3	7.4	7.3	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.6	4.7	28	12.8
Taxes and duties on imports excluding VAT	1.7	1.8	1.8	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	5	3.9
Taxes on products, except VAT and import duties	3.0	3.1	3.5	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	26	4.4
Other taxes on production	1.0	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.0	19	2.8
<b>Direct taxes</b>	13.0	13.0	13.8	13.4	12.4	12.0	11.8	12.3	12.9	12.9	13.0	10.8	10.7	13	29.5
Personal income taxes	9.0	9.1	9.5	9.5	9.0	8.9	8.7	9.1	9.6	9.4	9.4	7.5	7.5	11	20.6
Corporate income taxes	3.5	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	12	7.4
Other	0.5	0.5	0.6	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.2	0.6	0.5	19	1.5
<b>Social contributions</b>	3.8	3.8	3.9	4.1	4.4	5.2	5.0	5.3	4.8	5.0	4.9	3.9	3.9	26	10.8
Employers'	2.6	2.6	2.7	2.9	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.4	27	6.7
Households'	1.2	1.2	1.1	1.2	1.3	2.1	2.1	2.1	2.0	2.0	1.9	1.5	1.5	25	4.1
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	29.6	30.0	31.4	30.8	29.0	28.1	27.8	28.0	28.3	28.7	29.0	23.4	23.3	28	64.2
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	97.5	97.3	97.5	97.3	96.9	96.4	96.2	96.3	96.1	96.4	96.8	97.1	97.2	2	62.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	2.2	2.2	2.1	2.3	2.6	3.2	3.3	3.2	3.4	3.1	2.7	2.4	2.0	23	1.3
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	0.4	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	6	0.5
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.9	11.1	11.1	11.0	10.5	9.8	9.9	9.5	9.5	9.8	9.9	7.8	7.8	28	21.6
<b>Labour</b>	10.4	10.3	10.4	10.7	11.2	12.2	12.0	12.8	12.8	12.8	12.8	9.9	9.8	28	27.0
of which on income from employment	10.3	10.3	10.3	10.6	11.2	12.1	11.9	12.6	12.6	12.6	12.6	9.7	9.7	28	26.6
Paid by employers	2.8	2.8	2.9	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	26	7.0
Paid by employees	7.6	7.5	7.4	7.4	7.8	8.8	8.8	9.3	9.6	9.5	9.4	7.2	7.1	20	19.6
Paid by non-employed	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	24	0.4
<b>Capital</b>	8.3	8.6	9.9	9.2	7.3	6.1	5.9	5.8	6.0	6.1	6.3	5.8	5.7	18	15.6
Income of corporations	3.5	3.4	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	13	7.4
Income of households	1.5	1.6	2.1	2.0	1.3	0.9	0.8	0.7	0.8	0.7	0.7	0.9	0.9	10	2.5
Income of self-employed	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.0	1.0	1.0	1.0	0.8	0.8	17	2.3
Stock of capital	2.2	2.5	2.9	2.6	2.0	1.7	1.6	1.8	1.9	2.0	2.1	1.5	1.2	20	3.4

**Table IE.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.5	2.4	2.4	2.3	2.3	2.4	2.4	2.4	2.5	2.4	1.9	1.8	26	5.1
Energy	1.3	1.3	1.2	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.4	1.1	1.1	28	3.1
of which transport fuel taxes	:	:	1.1	1.1	1.1	1.2	1.2	1.2	1.1	1.1	1.0	0.8	0.8	28	
Transport	1.1	1.2	1.2	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	8	1.9
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.04	0.03	0.02	0.02	21	0.1
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	2.0	2.2	2.7	2.4	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.1	17	3.0
Recurrent taxes on immovable property	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.6	16	1.6
Other taxes on property	1.4	1.6	2.2	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.5	17	1.4
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	25.4	26.1	26.0	25.2	22.7	21.6	21.9	21.6	21.9	22.7	24.0	24.2	24.7	10	
<b>Labour</b>	27.2	26.4	26.2	26.2	25.6	27.8	28.7	30.9	31.7	32.0	33.3	33.1	32.7	16	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.6	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2		0.5
Tax expenditure component	0.6	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2		0.5
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
<b>Total tax revenue adjusted for payable tax credits</b>	28.9	29.4	30.8	30.4	28.4	27.4	27.1	27.4	27.6	28.3	28.6	23.2	23.1		63.6

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure IE.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table IE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Reduction in Universal Social Charge: Existing rates of 1 %, 3 % and 5.5 % reduced to 0.5 %, 2.5 % and 5 %.	Rate decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Increase to Home Carer Tax Credit: Max tax credit EUR 1 100 (was EUR 1 000).	Base decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
New Fisher Tax Credit of EUR 1 70 .	Base decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Universal Social Charge (USC): – 2.5 % rate reduced to 2 % – EUR 600 increase to EUR 18 772 band ceiling – 5 % rate reduced to 4.75 % USC Rates & Bands from 1 January 2018: Incomes of EUR 13,000 are exempt. Otherwise: – EUR 0 – EUR 12 012 at 0.5 % – EUR 12 012 – EUR 19 372 at 2 % – EUR 19 372 – EUR 70 044 at 4.75 % – Above EUR 70 044 at 8 % Self-employed income over EUR 100 000: 3 % surcharge. The rate for individuals earning above EUR 70 044 remains unchanged at 8 %.	Rate decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Increase of EUR 750 in the income tax standard rate band for all earners, from EUR 33 800 to EUR 34 550 for single individuals and from EUR 42 800 to EUR 43 550 for married one earner couples.	Rate decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Home Carer Tax Credit increased by EUR 100: Max tax credit EUR 1 200 (was EUR 1 100).	Rate decrease; base decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Tapered extension of mortgage interest relief for remaining recipients – owner occupiers who took out qualifying mortgages between 2004 and 2012. 75 % of the existing 2017 relief will be continued into 2018, 50 % into 2019 and 25 % into 2020.	Rate decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Earned Income Tax Credit: Maximum tax credit is increased by EUR 400 to EUR 950.	Base decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
Earned Income Tax Credit: Max. amount of tax credit is increased by EUR 200 to EUR 1 150.	Rate decrease; base decrease	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
Reduction in rate of retention tax of 2 % each year over 4 years.	Rate decrease	Announcement: 11-10-2016 Legislation: 25-12-2016 In force from: 01-01-2017
<b>Non tax compulsory payments: Employer</b>		
0.1 % increase (from 0.7 % to 0.8 %) in employer contribution to National Training Fund levy.	Rate increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
The aggregate of capital allowances for specified intangible assets and deduction for any related interest expense will be limited to 80 % of the trading income of the relevant trade arising from the use of the specified intangible asset(s) in an accounting period.	Rate increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 11-10-2017
<b>Value-added tax</b>		
Increase in the VAT rate on sunbeds from 13.5 % to 23 %.	Rate increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Charities VAT Compensation Scheme will be introduced in 2019 in respect of VAT expenses incurred in 2018. An amount of EUR 5 million will be available to the scheme in 2019.	Neutral	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018



Table IE.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Environmentally-related taxes</b>		
A 0% benefit-in-kind (BIK) rate is being introduced for electric vehicles for a period of 1 year. Electricity used in the workplace for charging vehicles will also be exempt from benefit in kind.	Neutral	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2017
The accelerated capital allowance scheme for energy efficient equipment, due to expire at the end of 2017, is being extended for a further 3 years	Neutral	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
The excise duty on a packet of 20 cigarettes increased by 50 cents (including VAT) with a pro-rata increase on the other tobacco products, and an additional 25 cents on roll-your-own tobacco.	Rate increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 10-10-2017
Subject to EU approval, a tax will apply from April 2018 to sugar sweetened drinks with a sugar content between 5 grams and 8 grams per 100ml at a rate of 20 cents per litre. A second rate will apply for drinks with a sugar content of 8 grams or above at 30 cents per litre.	New tax	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-04-2018
<b>Transaction taxes (movable and immovable property)</b>		
Change of rate of Stamp Duty on Non-Residential Property from 2 % to 6 %.	Rate increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 11-10-2017
<b>Other taxes</b>		
Key Employee Engagement Programme (KEEP) Gains arising to employees on the exercise of KEEP share options will be liable to Capital Gains Tax on disposal of the shares, in place of the current liability to income tax, USC and PRSI on exercise.	Neutral	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018
Pre-letting Expenses – Rented Residential Property. A new deduction is being introduced for pre-letting expenses of a revenue nature incurred on a property that has been vacant for a period of 12 months or more. A cap on allowable expenses of EUR 5 000 per property will apply, and the relief will be subject to clawback if the property is withdrawn from the rental market within 4 years.	Base increase	Announcement: 10-10-2017 Legislation: 25-12-2017 In force from: 01-01-2018

## Italy

Table IT.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.9	14.1	14.7	14.5	13.7	13.6	14.1	14.3	15.4	15.1	15.5	15.3	14.6	12	245.7
VAT	5.6	5.7	6.0	5.9	5.7	5.5	6.1	6.0	6.0	5.9	6.0	6.1	6.1	27	103.1
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	23	2.3
Taxes on products, except VAT and import duties	4.9	4.9	5.1	4.9	4.7	5.0	5.0	5.1	5.5	5.4	5.6	5.3	5.5	2	92.9
Other taxes on production	3.2	3.3	3.5	3.5	3.1	2.9	2.9	2.9	3.9	3.6	3.8	3.7	2.8	5	47.4
<b>Direct taxes</b>	13.4	12.9	13.8	14.5	14.7	14.9	14.3	14.3	15.0	15.3	14.8	14.8	15.1	6	253.1
Personal income taxes	10.1	10.1	10.5	10.9	11.3	11.3	11.3	11.2	11.9	11.9	12.0	12.2	12.0	5	201.3
Corporate income taxes	2.3	2.3	2.8	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	23	35.2
Other	1.0	0.6	0.5	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	12	16.6
<b>Social contributions</b>	11.9	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	12.9	10	216.8
Employers'	8.4	8.3	8.1	8.5	8.7	9.1	9.0	8.9	8.9	8.8	8.7	8.7	8.6	5	144.7
Households'	3.5	3.6	3.5	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.3	14	72.1
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	39.1	38.9	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.2	43.0	42.6	6	715.6
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	53.6	53.3	55.2	54.1	53.1	53.8	53.7	53.8	54.4	54.6	54.5	54.5	55.6	19	397.8
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	15.7	15.7	15.5	15.8	15.5	14.2	14.5	14.7	15.2	14.9	15.3	15.1	13.7	6	98.1
<b>Social security funds</b>	30.4	30.7	29.0	29.8	31.0	31.6	31.4	31.2	30.1	30.2	29.9	30.1	30.3	13	216.7
<b>EU institutions</b>	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	19	3.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.2	10.2	10.6	10.4	10.0	10.1	10.7	10.8	11.1	10.9	11.2	11.1	11.3	19	189.9
<b>Labour</b>	19.6	19.7	19.6	20.3	20.8	21.5	21.6	21.3	21.7	21.7	21.4	21.2	20.9	8	351.7
of which on income from employment	17.4	17.5	17.4	18.1	18.5	18.9	18.9	18.5	18.8	18.7	18.4	18.1	17.9	9	300.4
Paid by employers	10.0	10.0	9.9	10.3	10.2	10.6	10.5	10.4	10.4	10.2	10.0	9.7	9.5	5	159.4
Paid by employees	7.4	7.5	7.5	7.8	8.3	8.3	8.4	8.2	8.5	8.5	8.3	8.5	8.4	14	141.0
Paid by non-employed	2.1	2.2	2.2	2.2	2.4	2.6	2.7	2.7	2.9	3.0	3.1	3.1	3.1	4	51.3
<b>Capital</b>	9.4	9.1	10.0	10.7	10.3	10.1	9.3	9.4	10.6	10.8	10.6	10.7	10.4	4	174.0
Income of corporations	2.7	2.8	3.4	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.5	15	42.5
Income of households	0.9	1.0	1.2	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	9	22.5
Income of self-employed	3.1	3.1	3.2	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.3	3.4	3.3	2	55.0
Stock of capital	2.6	2.1	2.2	2.2	2.0	2.8	2.2	2.4	3.0	3.1	3.2	3.1	3.2	7	53.9

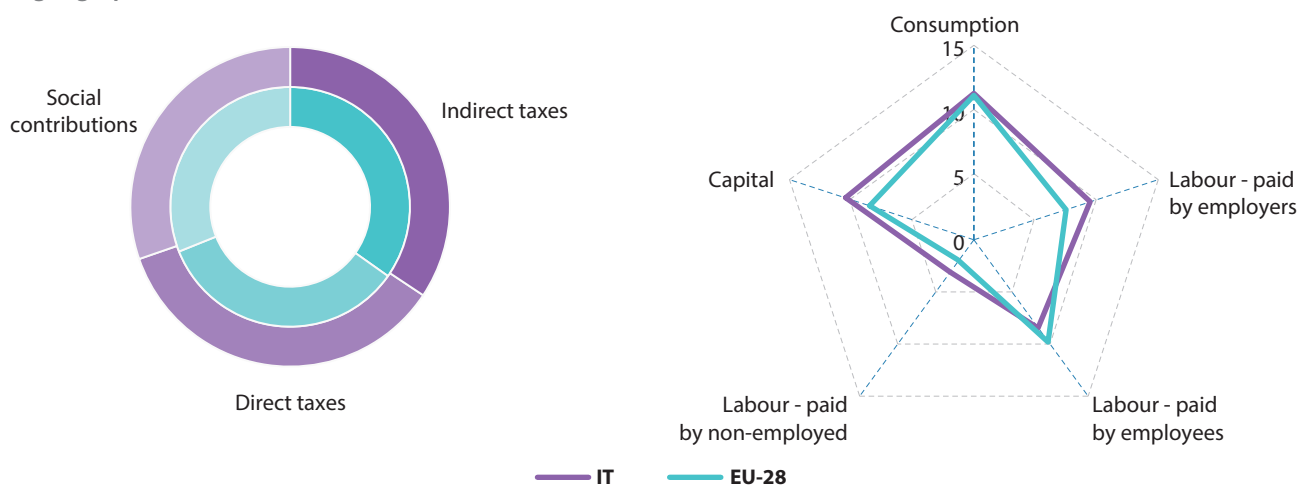
**Table IT.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.8	2.9	2.9	2.7	2.6	2.8	2.8	3.1	3.5	3.4	3.6	3.4	3.5	6	58.8
Energy	2.3	2.3	2.3	2.1	2.0	2.2	2.2	2.4	2.8	2.8	3.0	2.8	2.8	4	47.6
of which transport fuel taxes	:	:	1.5	1.4	1.4	1.4	1.4	1.4	1.6	1.6	1.6	1.6	1.5	15	
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	12	10.5
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	15	0.7
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	2.0	1.9	2.0	2.0	1.7	2.1	1.8	2.1	2.6	2.6	2.8	2.7	2.7	6	45.1
Recurrent taxes on immovable property	0.8	0.8	0.8	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	5	23.6
Other taxes on property	1.2	1.1	1.2	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.3	5	21.5
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	17.1	17.1	17.6	17.4	16.7	16.6	17.4	17.5	18.0	17.7	18.2	18.1	18.4	21	
<b>Labour</b>	42.7	42.2	41.6	43.5	43.7	43.7	43.9	43.4	44.0	44.1	43.6	43.4	42.6	1	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7		12.5
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.5	0.5		8.9
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2		3.6
<b>Total tax revenue adjusted for payable tax credits</b>	<b>39.1</b>	<b>38.9</b>	<b>40.1</b>	<b>41.4</b>	<b>41.2</b>	<b>41.7</b>	<b>41.5</b>	<b>41.4</b>	<b>43.4</b>	<b>43.4</b>	<b>42.8</b>	<b>42.5</b>	<b>42.1</b>		<b>706.7</b>

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure IT.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

Table IT.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Individuals newly resident (not resident in Italy during the previous 9 years), as concerns foreign income, can opt for a lump sum substitute tax of EUR 100 000 for every tax period.	Neutral	Legislation: 11-12-2016 In force from: 01-01-2017
As regards the EUR 960 payable tax credit for employees, the threshold to be entitled to the full amount has been increased from EUR 24 000 to EUR 24 600. The tax credit decreases to 0 at EUR 26 600, (previously EUR 26 000).	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
The substitute 24 % proportional tax rate (named IRI) equal to the CIT rate, has been postponed to 2018. The tax regime is applied to SMEs, partnerships, sole proprietorships, self-employed workers, artisans and professionals on re-invested income. Otherwise, income withdrawn is taxed at ordinary PIT rates.	New tax	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
As regards capital income, dividends and capital gains of shares of individuals are taxed at 26 % substitute tax rate instead of PIT ordinary taxation regardless the status of qualified shareholdings or not. The measure takes effect as from 2018 for dividends and 2019 for capital gains.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
50 % employers' social contribution exemption provided up to a maximum of EUR 3 000 for 3 years. The allowance concerns new employees under 30 years old (35 for 2018) hired with permanent contracts.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
Employers' social contribution full exemption up to a maximum of EUR 8 060 for 2018, as regards new employees hired with permanent contracts in southern regions.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
The CIT statutory standard rate decreased from 27.5 % to 24 %, as from 01/01/2017.	Rate decrease	Legislation: 28-12-2015 In force from: 01-01-2017
The interest deduction limitation for firms (30 % of EBITDA) has been modified. Foreign dividends are now excluded from the EBITDA computation, with the effect of potentially decreasing interests paid deductible.	Base increase	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
Regarding VAT operations, the measure foresees several periodic data transmissions in the tax period according to an established timetable. The Revenue Agency can perform its check activity on the basis of this information regardless of VAT returns submission.	Base increase	Legislation: 22-10-2016 In force from: 01-01-2017
As from 1 January 2019, a standardized system of mandatory electronic invoicing is introduced. The measure is applied partially as from July 2018.	Neutral	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Other taxes</b>		
Decrease of ACE notional return rate from 4.75 % to 1.6 % in 2017 and 1.5 % in 2018. The reduction was implemented by the Budget law for 2017 and by the Law Decree 50/2017.	Rate decrease	Legislation: 24-04-2017 In force from: 01-01-2017
RD Tax Credit extended up to 2020. As from 2017, the tax credit amount was increased from 25 % to 50 % of the costs increase compared to the average of the three previous tax periods RD investments. Finally the annual allowance threshold was increased from EUR 5 million to EUR 20 million.	Base decrease	Legislation: 11-12-2016 In force from: 01-01-2017
The 40 % increase of deductible investment costs of new tangible assets was extended up to 30th June 2018 and expanded to include certain intangible assets (software). Moreover, a 150 % increase in investment costs concerning innovative instruments was approved.	Base decrease	Legislation: 11-12-2016 In force from: 01-01-2017
The increase of deductible investment costs of new tangible assets has been extended to 30 June 2019 and reduced to 30 %. The increase of deductible investment costs intangible assets (software), fixed at 40 %, has been extended to 31 December 2019. Moreover, the 150 % increase of investment costs concerning innovative instruments has been extended to 31 December 2019.	Base decrease	Legislation: 27-12-2017 In force from: 01-01-2018
A Levy on Digital Transaction has been introduced and will be in force as of January 2019. It is a transaction-based tax on the consideration paid for digital services. It will be applied to B2B electronically supplied services to Italian residents and permanent establishments in Italy of non-resident enterprises. A forthcoming decree will clarify the scope by establishing a list of transactions covered. The tax will be due by the supplier of the service, irrespective of its residence and/or location. No tax is due by suppliers that conclude no more than 3 000 covered transactions in a calendar year (minimum activity threshold).	New tax	Legislation: 27-12-2017 In force from: 01-01-2019

## Latvia

Table LV.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.8	12.5	12.8	12.2	11.0	11.3	12.4	12.4	12.7	13.3	13.7	13.9	14.5	15	3.6
VAT	6.7	7.4	8.0	7.6	6.3	5.9	6.7	6.8	7.2	7.4	7.5	7.7	8.2	12	2.0
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	16	0.0
Taxes on products, except VAT and import duties	3.9	4.0	3.8	3.5	3.7	4.3	4.4	4.3	4.2	4.6	4.7	4.7	4.8	9	1.2
Other taxes on production	1.0	0.9	0.8	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	1.3	16	0.3
<b>Direct taxes</b>	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	8.4	18	2.1
Personal income taxes	5.7	5.4	5.6	5.7	6.0	5.4	6.2	5.6	5.7	5.8	5.9	5.9	6.4	16	1.6
Corporate income taxes	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	26	0.4
Other	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.4	24	0.1
<b>Social contributions</b>	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.3	21	2.1
Employers'	6.0	5.7	5.8	5.7	5.8	6.7	6.4	6.1	6.1	6.1	5.8	5.9	6.1	14	1.5
Households'	2.3	2.2	2.2	2.2	2.2	2.6	2.2	2.6	2.6	2.4	2.6	2.5	2.2	24	0.5
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	27.7	27.9	28.7	28.3	28.0	27.6	28.5	28.4	29.1	29.4	29.8	30.1	31.2	24	7.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	51.9	54.2	54.4	53.9	52.2	47.9	48.9	49.7	50.9	52.3	52.6	53.0	53.8	21	4.2
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	17.7	16.7	16.9	17.8	18.8	18.2	20.2	19.2	18.7	18.5	18.8	18.7	19.0	4	1.5
<b>Social security funds</b>	30.0	28.4	28.0	27.7	28.4	33.5	30.4	30.6	29.9	28.8	28.1	27.7	26.5	19	2.1
<b>EU institutions</b>	0.5	0.7	0.7	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	7	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.6	11.3	11.6	11.1	10.1	10.4	11.3	11.3	11.6	12.1	12.5	12.8	13.4	10	3.3
<b>Labour</b>	13.9	13.3	13.5	13.4	13.9	14.5	14.7	13.9	14.0	13.8	13.8	13.9	14.2	21	3.5
of which on income from employment	13.8	13.2	13.4	13.3	13.7	14.3	14.4	13.6	13.7	13.5	13.5	13.5	13.8	19	3.4
Paid by employers	6.0	5.8	5.9	5.7	5.8	6.7	6.5	6.1	6.1	6.1	5.8	5.9	6.1	16	1.5
Paid by employees	7.8	7.4	7.6	7.6	8.0	7.6	7.9	7.5	7.6	7.4	7.7	7.6	7.7	16	1.9
Paid by non-employed	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	19	0.1
<b>Capital</b>	3.2	3.3	3.6	3.9	4.0	2.7	2.5	3.2	3.6	3.6	3.5	3.4	3.6	27	0.9
Income of corporations	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	26	0.4
Income of households	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.3	0.4	0.4	0.4	0.4	0.4	20	0.1
Income of self-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	28	0.0
Stock of capital	1.4	1.3	1.3	1.2	0.9	1.0	1.3	1.4	1.5	1.4	1.5	1.4	1.5	16	0.4

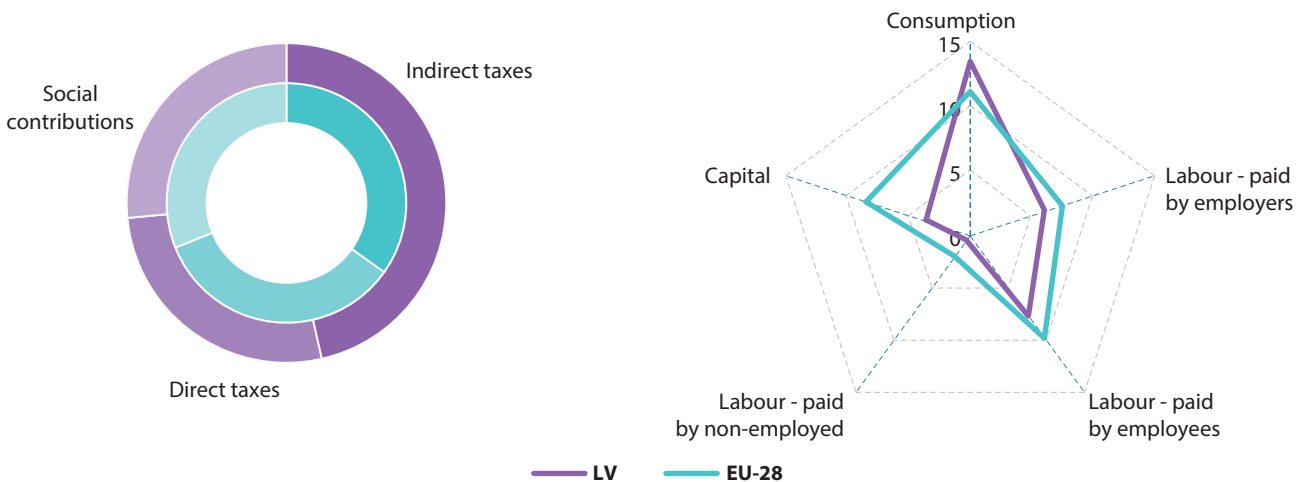
**Table LV.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.5	2.5	2.2	2.0	2.1	2.7	3.0	3.0	3.0	3.4	3.6	3.7	3.6	4	0.9
Energy	2.0	2.1	1.9	1.7	1.8	2.4	2.6	2.5	2.5	2.8	3.1	3.1	3.1	2	0.8
of which transport fuel taxes	:	:	1.8	1.6	1.6	2.0	2.0	1.8	1.7	1.7	1.7	1.8	1.9	7	
Transport	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.4	0.4	0.4	0.5	0.5	14	0.1
Pollution and resources	0.11	0.11	0.09	0.07	0.06	0.06	0.07	0.08	0.08	0.09	0.09	0.09	0.08	12	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.1	1.1	1.1	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.1	1.1	15	0.3
Recurrent taxes on immovable property	0.7	0.6	0.6	0.5	0.4	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.9	9	0.2
Other taxes on property	0.4	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.3	0.3	22	0.1
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	17.4	19.2	18.8	19.1	18.0	17.6	18.0	18.6	19.3	19.9	20.7	21.4	21.9	13	
<b>Labour</b>	36.1	32.8	32.5	30.2	28.5	30.5	33.5	34.5	34.2	32.6	31.6	30.2	29.8	22	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.

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

**Figure LV.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table LV.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Changes in the application of differential non-taxable minimum.	Base increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Increase in allowance for dependants up to EUR 250.	Base increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Introduction of progressive PIT rates.	Rate increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Introduction of PIT allowance for non-working spouse.	Base increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-07-2018
Increase of the PIT non-taxable minimum for pensioners.	Base increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Changes in the PIT rates on capital and capital gains.	Rate increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Income from gambling winnings exceeding EUR 3 000 taxed at 20 % PIT rate (exemption – national lottery).	Rate increase; base increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Limit of eligible expenses for education, medical and donations set at EUR 600 per year (not more than 50 % of taxable amount). Limit for private pension funds and life insurance – EUR 4 000 per year.	Neutral	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Restriction of deduction of losses for CIT (reduction of the corporate income tax exemption for the losses carried forward by introducing a limitation of 75 % from taxable income).	Base increase	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
<b>Value-added tax</b>		
Introduction of a risk management system in the Company Register.	Neutral	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Introduction of VAT reverse charge mechanism to supply of gold and precious metals.	Neutral	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Combatting and limitation of distribution of the illegal audiovisual market.	Neutral	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Improvement of the conditions of used vehicles' registration.	Neutral	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Reduction of VAT registration threshold from EUR 50 000 to EUR 40 000.	Base increase	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-01-2018
Reduction of the threshold for disclosing individual invoices from EUR 1 430 to EUR 150.	Base increase	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-01-2018
Expansion of the reverse VAT charge mechanism to supplies of building materials and household appliances and introduction of the reverse VAT charge mechanism to supplies of metal products.	Neutral	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-01-2018
Introduction of the reduced VAT rate of 5 % to vegetables, fruits and berries that are specific to Latvia.	Rate decrease	Announcement: 06-12-2017 Legislation: 22-11-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increase of the tax rates on natural resources and broadening of the tax base.	Rate increase; base increase	Announcement: 10-12-2016, 29-12-2016 Legislation: 23-11-2016, 15-12-2016 In force from: 01-01-2017

**Table LV.2: Latest tax reforms** (continued)

Description of measure	Change	Date
<b>Other excise duties</b>		
Increase of excise duty on cigarettes.	Rate increase	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-07-2017
Increase of excise duty on cigarettos and cigars.	Rate increase	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
<b>Other taxes</b>		
Abolition of car and motorcycle tax.	Neutral	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Changes in vehicle exploitation tax rates.	Rate increase; base increase	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Micro-enterprise tax reform (tax rate 12 % for turnover up to EUR 7 000 and 15 % for the part exceeding EUR 7 000).	Rate increase	Announcement: 30-12-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Setting the payment for dividends (for state owned enterprises) at 85 % in year 2017 (calculated of profit of 2016), 80 % in year 2018 (calculated of profit of 2017), 70 % in year 2019 (calculated of profit of 2018). Changes in profit forecasts.	Rate increase	Announcement: 10-12-2016 Legislation: 24-11-2016 In force from: 01-01-2017
Changes in road user fee - cancellation of several exemptions, addition of new roads to applicable base and other measures.	Base increase	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Cancellation of electricity tax exemptions: – for electricity which is obtained from renewable energy resources, in hydroelectric power stations and in cogeneration electric stations; – for electricity which is used for electricity generation and for the generation of heat energy and electricity in cogeneration.	Base increase	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Increase of the minimal monthly wage from EUR 370 to EUR 380 as of 1 January 2017.	Base increase	Announcement: 27-10-2016 Legislation: 25-10-2016 In force from: 01-01-2017
The introduction of non-refundable tax prepayment in the taxi industry (EUR 130 per month for each taxi).	Base increase	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Introduction of PIT allowance for covering catering expenses if collective bargaining agreement is concluded.	Base decrease	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Introduction of joint responsibility to general contractor or subcontractor in the construction industry.	Neutral	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Introduction of a quick, easy and effective solution for the tax collection enforcement to the debtors' bank accounts.	Neutral	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Introduction of a new tax regime for start-ups.	N/A	Announcement: 10-12-2016 Legislation: 23-11-2016 In force from: 01-01-2017
Gambling tax increased by 30 percent for roulette, card and dice games and slot machines.	Rate increase	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-01-2018
Excise duty increase on alcoholic beverages and beer in 2018, 2019 and 2020 (as of 1 March each year).	Rate increase	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-03-2018
Excise duty increase on cigarettes as of 1 July 2018 and 1 July 2019. Additional excise duty increase on cigars and cigarillos as of 1 January 2020. Additional excise duty increase on smoking tobacco as of 1 January 2020.	Rate increase	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-07-2018
Excise duty increase on oil products used as fuel as of 1 January 2018 and 1 January 2020.	Rate increase	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-01-2018



**Table LV.2: Latest tax reforms** (continued)

Description of measure	Change	Date
Reduction of the shadow economy – Administration and recovery improvement.	Neutral	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Introduction of tax support measure –possibility to pay tax debts (late charge and fine not applied) without additional criteria.	Neutral	Announcement: 08-08-2017 Legislation: 27-07-2017 In force from: 22-08-2017
Introduction of 0 % CIT rate for reinvested profits, including determination of transitional period for dividends of non-distributed profits of previous years and determination of the 0 % PIT rate for dividends.	Base decrease	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Restriction of micro-enterprise turnover limit to EUR 40 000 per year.	N/A	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Social insurance contributions rate increased by 1 percentage point for healthcare financing.	Rate increase	Announcement: 08-08-2017 Legislation: 27-07-2017 In force from: 01-01-2018
Solidarity tax reform – cancellation of solidarity tax in central government budget and introduction of 13.59 % solidarity payment in SSC budget.	Neutral	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Social insurance contributions applied to royalty income.	Rate increase; base increase	Announcement: 08-08-2017 Legislation: 27-07-2017 In force from: 01-01-2018
Introduction of the measures against the shadow economy in the construction industry.	Base increase	Announcement: 08-08-2017 Legislation: 27-07-2018 In force from: 01-01-2018
Increase of the minimal monthly wage from EUR 380 to EUR 430 per month.	Base increase	Announcement: 31-08-2017 Legislation: 29-08-2017 In force from: 01-01-2018
Equitation of PIT rates for performers of economic activity.	Base increase	Announcement: 08-08-2017 Legislation: 28-07-2017 In force from: 01-01-2018
Determination of the minimum dividends proportion of profit for capital companies.	Rate increase	Announcement: 06-12-2017 Legislation: 23-11-2017 In force from: 01-01-2018
Changes in the gambling tax revenue allocation between state and local government budgets (regarding gambling tax on interactive games), 100 % of revenue allocated to the state budget (instead of 75 %).	Neutral	Announcement: 06-12-2017 Legislation: 22-11-2017 In force from: 01-01-2018

## Lithuania

Table LT.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.3	11.4	11.5	11.9	11.9	11.8	12.0	11.8	11.4	11.2	11.4	11.9	12.0	23	4.6
VAT	6.4	7.1	7.6	8.0	7.9	7.3	7.8	7.8	7.6	7.5	7.6	7.7	7.8	13	3.0
Taxes and duties on imports excluding VAT	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	11	0.1
Taxes on products, except VAT and import duties	3.7	3.4	3.0	3.0	3.1	3.6	3.3	3.1	3.0	2.9	2.9	3.2	3.3	19	1.3
Other taxes on production	0.7	0.6	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	26	0.2
<b>Direct taxes</b>	8.7	8.9	9.6	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.7	27	2.2
Personal income taxes	6.8	6.8	6.8	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.8	4.0	22	1.5
Corporate income taxes	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	27	0.6
Other	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	27	0.0
<b>Social contributions</b>	9.1	8.9	9.1	9.1	9.5	12.6	11.7	11.1	10.8	10.8	11.1	11.6	12.2	13	4.7
Employers'	7.5	7.2	7.5	7.5	7.9	8.5	7.5	7.2	7.2	7.2	7.5	7.8	8.3	7	3.2
Households'	1.6	1.6	1.6	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.7	3.8	3.9	16	1.5
<b>Less: capital transfers (²)</b>	0.1	0.0	0.1	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.0	27.5	28.9	29.8	25	11.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	66.7	67.6	67.9	67.8	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	16	6.6
<b>State government (¹)</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	1.7	1.5	1.3	1.2	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	25	0.1
<b>Social security funds</b>	31.2	30.2	30.1	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.8	3	4.7
<b>EU institutions</b>	0.4	0.7	0.7	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	3	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.5	10.7	10.8	11.2	11.2	11.0	11.3	11.1	10.6	10.6	10.8	11.2	11.4	18	4.4
<b>Labour</b>	14.6	14.3	14.5	14.3	14.6	14.6	13.0	12.5	12.5	12.6	12.9	13.6	14.3	20	5.5
of which on income from employment	14.4	14.1	14.3	14.0	14.3	14.3	12.8	12.3	12.3	12.5	12.8	13.4	14.1	18	5.5
Paid by employers	7.5	7.2	7.5	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.3	10	3.2
Paid by employees	6.9	6.9	6.8	6.5	6.4	5.9	5.3	5.1	5.1	5.2	5.3	5.6	5.8	25	2.3
Paid by non-employed	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.2	23	0.1
<b>Capital</b>	3.9	4.2	4.8	4.6	4.7	4.5	4.0	3.6	3.9	3.8	3.8	4.1	4.1	26	1.6
Income of corporations	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	27	0.6
Income of households	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	21	0.1
Income of self-employed	1.0	1.0	1.1	1.0	1.0	1.7	2.0	1.8	1.6	1.6	1.5	1.6	1.6	11	0.6
Stock of capital	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	27	0.2

Table LT.1: Tax Revenue (continued)

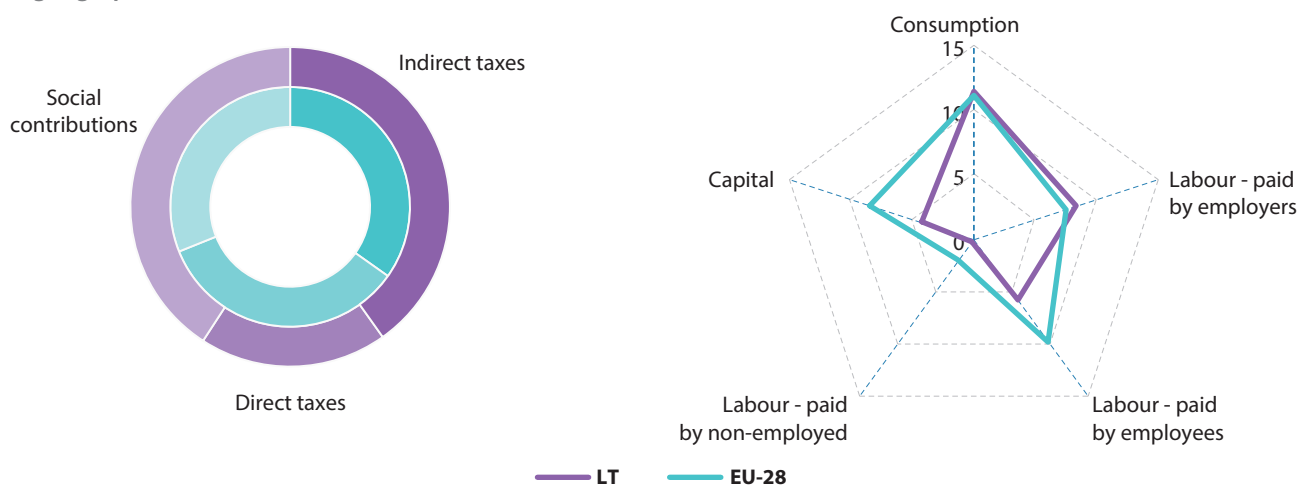
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.7	2.3	1.8	1.7	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.8	1.9	23	0.7
Energy	1.8	1.7	1.6	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.8	19	0.7
of which transport fuel taxes	:	:	1.6	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.7	1.7	10	
Transport	0.8	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	27	0.0
Pollution and resources	0.09	0.08	0.07	0.06	0.06	0.07	0.03	0.05	0.05	0.05	0.05	0.10	0.10	10	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	27	0.2
Recurrent taxes on immovable property	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	21	0.1
Other taxes on property	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	26	0.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	16.0	16.4	16.7	17.8	17.6	16.4	17.6	17.6	17.0	16.9	17.3	17.9	17.8	24	
<b>Labour</b>	35.9	34.8	33.5	33.1	32.5	32.2	31.2	31.3	31.6	31.7	31.9	32.0	32.2	19	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure LT.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table LT.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increases in: non-taxable allowance (maximum) from EUR 200 to 310; Non-taxable allowance for disabled people: minimum disability – from EUR 210 to 320; maximum disability – from EUR 270 to 380; Non-taxable amount for children from EUR 120 to 200.	Neutral	Legislation: 13-12-2016 In force from: 01-01-2017
Changed life insurance premiums and contributions to the third pillar pension funds deduction limitations: EUR 2 000 per year to pay life insurance premiums and contributions to the third pillar pension funds - the maximum amount that can be deducted from taxable income. The resident will be able to recover up to EUR 300.	Neutral	Legislation: 22-12-2016 In force from: 01-01-2017
Increases in: non-taxable allowance (NTA) from EUR 310 to EUR 380; and the threshold from which it is no longer applied (from EUR 1 000 to EUR 1 160); Non-taxable allowance for disabled people: minimum disability – from EUR 320 to EUR 390; maximum disability - from EUR 380 to EUR 450.	Base decrease	Legislation: 07-12-2017 In force from: 01-01-2018
Additional non-taxable allowance for children, EUR 200 per child, abolished.	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
Increased minimum monthly wage (MMW) from EUR 380 to EUR 400.	Base increase	Legislation: 11-10-2017 In force from: 01-01-2018
Increase in the amount of basic salary of state politicians, judges, state officials, civil servants and workers of state and municipal budget institutions	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Shifting from two PIT rates of 5 % and 15 % for self-employed to one PIT rate of 15 % and introduction of a tax credit system.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
Social Security Insurance contribution paid by employers decreased by 1 percentage point from 1 July 2017 – Social Model reform.	Rate decrease	Legislation: 22-12-2016 In force from: 01-07-2017
Unemployment insurance premium rate paid by employers increased by 0.5 percentage points from 1 July 2017 – Social Model Reform.	Rate increase	Legislation: 22-12-2016 In force from: 01-07-2017
Contribution to the new Long-term Employment Benefits Fund paid by employers, rate of 0.5 % from 1 July 2017 – Social Model Reform.	Rate increase	Legislation: 22-12-2016 In force from: 01-07-2017
Increased minimum monthly wage (MMW) from EUR 380 to EUR 400.	Base increase	Legislation: 11-10-2017 In force from: 01-01-2018
Increase in the amount of basic salary of state politicians, judges, state officials, civil servants and workers of state and municipal budget institutions	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
Introduction of the “floor” of the size of MMW for employers’ social insurance contributions (the largest share of SSC).	Base increase	Legislation: 05-12-2017 In force from: 01-01-2018
<b>Social security contributions: Self-employed</b>		
The expansion of social insurance coverage for persons engaged in individual or individual agricultural activities, owners of individual enterprises, members of small partnerships, general partners of general partnerships and limited partnerships, persons holding business certificates.	Base increase	Legislation: 29-06-2016 In force from: 01-01-2017
The base of social insurance contributions for all royalties, for sports activities and performing activities is income received from sports activities, performing activities and from royalties. The base of social insurance contributions for persons receiving a share of profits or remuneration for their activities with a supervisory board or a management board or a loan committee is their received income.	Base increase	Legislation: 29-06-2016 In force from: 01-01-2017
Introduction of 1 year social insurance contribution holiday for the first time self-employed.	Rate decrease	Legislation: 05-12-2017 In force from: 01-01-2018
Unification of the “ceiling” of SSC tax base for different forms of self-employment, set at 28 average salaries per year.	Base increase	Legislation: 05-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Introduction of a 1 year corporate income tax holiday for new small businesses (up to 10 employees and up to EUR 300 000 income).	Rate decrease	Legislation: 07-12-2017 In force from: 01-01-2018
Expansion of the possibility to reduce taxable profits by the respective expenses up to 100 instead of 50 % and introduction of a reduced 5 % CIT rate for profits from commercialization of R&D inventions.	Rate decrease; base decrease	Legislation: 07-12-2017 In force from: 01-01-2018
Increase in the CIT rate for companies engaged in agricultural activities (excluding cooperates) from 5 % to 10 % in 2018 and from 10 % to 15 % in 2019.	Rate increase	Legislation: 07-12-2017 In force from: 01-01-2018
To account service fees for services provided by seaports and air navigation services as well as the income from rent of the seaport land as taxable income.	Base increase	Legislation: 07-12-2017 In force from: 01-01-2018
Increasing the CIT rate for companies with social enterprise status from 0 % to 15 %.	Rate increase	Legislation: 07-12-2017 In force from: 01-01-2018

Table LT.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
5 % reduced rate for non-compensated prescribed medicines, whose outer package's taxable value is greater than EUR 300.	Rate decrease	Legislation: 08-11-2016 In force from: 01-01-2017
A standard VAT rate to district heating for residents (compared to a reduced rate of 9 %) was temporarily applied during non-heating season between 01-06-2017 and 30-09-2017.	Rate increase	Legislation: 20-12-2016 In force from: 01-06-2017
Introduction of a 5 % reduced rate for non-compensated prescription medicines	Rate decrease	Legislation: 12-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increase in the excise duty rate for diesel used in agricultural activities from EUR 21 to EUR 56 per 1 000 litres.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
Increase in the excise duty rate for diesel of 5.1 % from EUR 330.17 to EUR 347 per 1 000 litres.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
Abolition of excise duty allowance for coal, coke and lignite, used by households and charitable organizations.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
Expansion of the allowance of excise duty for natural gas (including biogas) used as motor fuel to all motor vehicles (until 31-12-2017 only applied to public transport).	Base decrease	Legislation: 05-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
Increase in specific excise duty rate for cigarettes of 10.5 % from EUR 50.68 up to 56 per 1 000 cigarettes, the minimum excise duty rate increase of 5.9 % from EUR 85 up to 90 per 1 000 cigarettes. Excise duty rate for cigars and cigarillos increase of 11.7 % from EUR 29.54 to 33 per kg.	Rate increase	Legislation: 13-12-2016 In force from: 01-03-2017
Excise duty rate for beer increased of about 112 %; excise duty rates for wine and other fermented beverages and intermediate products increase of 92 % to 111 %; excise duty rate for ethyl alcohol increase of about 23 %.	Rate increase	Legislation: 22-12-2016 In force from: 01-03-2017
Increase in specific excise duty rate for cigarettes of 5.4 % from EUR 56 to EUR 59 per 1 000 cigarettes, the minimum excise duty rate increase of 6.7 % from EUR 90 to EUR 96 per 1 000 cigarettes from 1 March 2018. Excise duty rate for cigars and cigarillos increase of 12.1 % from EUR 33 to 37 per kg.	Rate increase	Legislation: 05-12-2017 In force from: 01-03-2018
Increase in excise duty rate for smoking tobacco of 11.2 % from EUR 54.16 to EUR 60.24.	Rate increase	Legislation: 05-12-2017 In force from: 01-01-2018
<b>Recurrent taxes on immovable property (business and residential)</b>		
Introduction of progressive taxation for expensive non-commercial real estate of natural persons: taxable value up to EUR 220 000 – not taxed (for taxpayers with 3 or more children or a disabled child – up to EUR 286 000); taxable value between EUR 220 000 and EUR 300 000 – 0.5 % (for taxpayers with 3 or more children or a disabled child – between EUR 286 000 and EUR 390 000); taxable value between EUR 300 000 and EUR 500 000 – 1 %; (for taxpayers with 3 or more children or a disabled child – between EUR 390 000 and EUR 650 000); taxable value above EUR 500 000 – 2 % (for taxpayers with 3 or more children or a disabled child – above EUR 650 000).	Rate increase	Legislation: 02-12-2017 In force from: 01-01-2018

## Luxembourg

**Table LU.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.2	13.5	12.7	13.1	12.5	12.5	12.3	12.3	12.9	12.9	13.1	11.9	12.1	21	6.4
VAT	5.9	6.2	5.7	6.1	6.2	6.7	6.5	6.7	7.2	7.4	7.5	6.6	6.5	24	3.4
Taxes and duties on imports excluding VAT	4.6	4.3	3.9	3.7	3.6	3.5	3.3	3.3	3.3	3.1	3.0	2.5	2.6	2	1.4
Taxes on products, except VAT and import duties	1.1	1.1	1.1	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	27	0.5
Other taxes on production	1.6	1.9	2.0	2.0	1.6	1.5	1.7	1.5	1.6	1.7	1.7	2.0	2.1	9	1.1
<b>Direct taxes</b>	12.9	13.8	13.2	13.3	13.9	14.4	14.4	14.0	14.4	14.4	13.7	14.5	15.3	5	8.1
Personal income taxes	6.5	7.2	7.5	7.2	8.0	7.9	7.9	8.2	8.4	8.7	8.7	9.1	9.4	7	5.0
Corporate income taxes	5.6	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	3	2.5
Other	0.7	0.8	0.7	0.7	0.7	0.9	0.8	0.8	0.9	0.9	0.8	1.0	1.2	8	0.7
<b>Social contributions</b>	10.6	10.6	10.0	10.0	10.5	11.5	10.9	10.8	11.2	11.1	10.7	10.8	10.9	18	5.8
Employers'	4.6	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.5	4.6	4.6	22	2.4
Households'	6.0	6.0	5.7	5.7	6.0	6.6	6.2	6.2	6.4	6.4	6.2	6.2	6.3	7	3.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	36.7	37.9	35.9	36.3	36.8	38.4	37.6	37.2	38.5	38.4	37.5	37.2	38.3	12	20.3
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	66.9	68.3	68.4	68.7	67.7	66.3	67.3	67.0	67.7	68.3	69.1	68.2	68.1	10	13.8
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	4.9	4.4	4.4	4.4	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.5	3.9	17	0.8
<b>Social security funds</b>	28.0	27.1	27.0	26.7	27.6	29.1	28.2	28.3	28.2	28.1	27.6	28.0	27.5	17	5.6
<b>EU institutions</b>	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	15	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.0	11.1	10.0	10.2	10.4	10.8	10.4	10.5	11.0	10.9	10.9	9.5	9.5	26	5.0
<b>Labour</b>	14.9	15.2	14.5	14.6	15.6	16.6	16.1	16.1	16.8	17.3	16.8	17.0	17.3	13	9.2
of which on income from employment	13.7	13.9	13.3	13.4	14.3	15.2	14.7	14.7	15.3	15.7	15.3	15.6	15.8	14	8.4
Paid by employers	4.6	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.5	4.6	4.6	23	2.4
Paid by employees	9.1	9.3	9.0	9.1	9.9	10.3	10.0	10.1	10.5	11.0	10.8	11.0	11.2	6	6.0
Paid by non-employed	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	13	0.8
<b>Capital</b>	10.7	11.6	11.3	11.4	10.8	11.0	11.2	10.5	10.7	10.2	9.8	10.6	11.5	1	6.1
Income of corporations	5.6	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	3	2.5
Income of households	0.9	1.2	1.7	1.4	1.6	1.4	1.5	1.6	1.5	1.2	1.1	1.3	1.4	7	0.7
Income of self-employed	1.3	1.3	1.2	1.2	1.1	1.4	1.2	1.3	1.3	1.5	1.4	1.5	1.6	10	0.8
Stock of capital	2.9	3.3	3.4	3.6	2.8	2.6	2.7	2.7	2.8	2.9	3.0	3.4	3.9	4	2.1

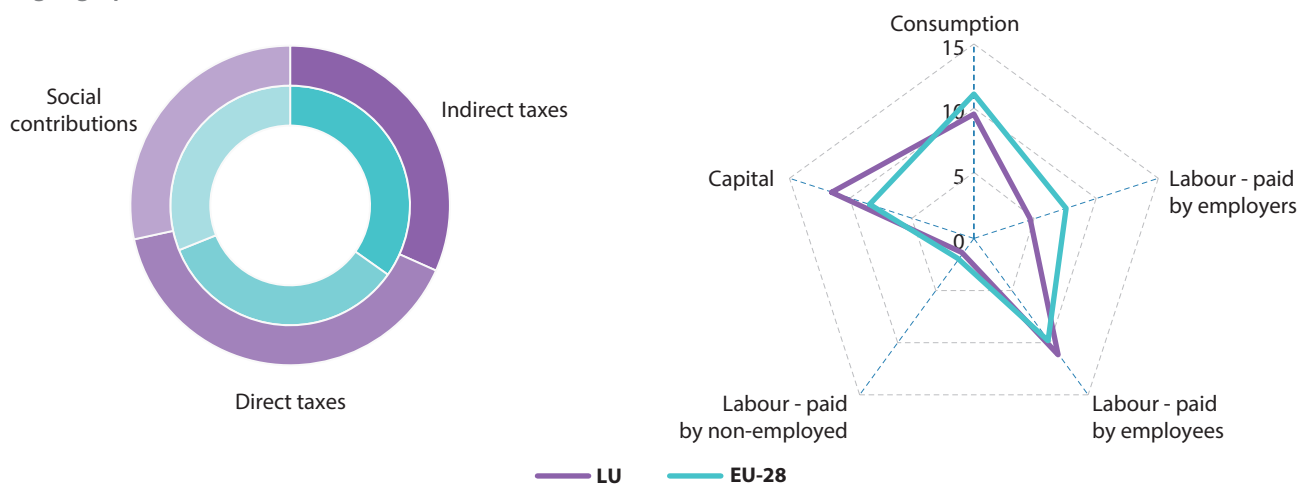
**Table LU.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.0	3.0	2.6	2.6	2.6	2.5	2.4	2.4	2.4	2.2	2.0	1.8	1.8	28	0.9
Energy	2.9	2.9	2.5	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	1.6	22	0.8
of which transport fuel taxes	:	:	2.5	2.3	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.6	1.6	14	
Transport	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.02	0.01	0.01	0.03	0.03	19	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.3	1.4	1.4	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.5	2.1	8	1.1
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	1.2	1.3	1.3	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2	1.1
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	24.8	26.0	25.8	27.8	27.7	27.8	28.3	28.9	29.4	29.9	30.8	28.1	27.7	4	
<b>Labour</b>	27.9	28.5	28.3	28.7	29.3	29.2	29.8	30.4	31.0	32.3	32.2	32.3	32.2	18	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure LU.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

Table LU.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Modified tax table: Increase of the PIT rate by 1 % for taxable income between EUR 11 265 and EUR 20 625 and by 2 % for taxable income between EUR 20 625 and EUR 45 897. A 39 % rate is applied for income above EUR 45 897, a 40 % rate for income above EUR 100 002, a 41 % rate for income above EUR 150 000, and a 42 % rate for income above EUR 200 004. Change in the tax bracket width (currently at EUR 1 908). The width is reduced to EUR 1 872 between EUR 11 265 and EUR 20 625, the width is increased to EUR 1 944 between EUR 20 625 and EUR 100 002.	Rate decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Mortgage interest paid on an owner-occupied dwelling will be deductible up to EUR 2 000 in the first 5 years (compared to EUR 1 500 currently); up to EUR 1 500 in the 5 following years (compared to EUR 1 125 currently); and up to EUR 1 000 for the remaining term of the loan (compared to EUR 750 currently).	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The deemed rental income for owner-occupied dwellings will be set to zero.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The existing tax credit of EUR 300 for employees, self-employed people and pensioners will increase progressively until it is capped at EUR 600 per year for taxpayers earning between EUR 11 265 and EUR 40 000. For taxpayers earning between EUR 40 000 and EUR 80 000, the tax credit will decline progressively. Taxpayers earning more than EUR 80 000 will no longer benefit from the tax credit.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The existing tax credit of EUR 750 for single parents with children will be increased to EUR 1 500 per year for taxpayers earning up to EUR 35 000. For taxpayers earning between EUR 35 000 and EUR 105 000, the tax credit will decline progressively. For taxpayers earning more than EUR 105 000, the tax credit will remain at its current level of EUR 750.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The mono-parental tax credit is to be reduced by 50 % of the amount of the allowances from which the child benefits, in so far as they exceed the annual amount of EUR 2 208 or the monthly amount of EUR 184. The old limits were EUR 1 920 and EUR 160 respectively.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The rental income from social organisations, such as the national social accommodation agency, will be exempt up to 50 %.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The tax allowance granted for complementary pension schemes will be set at EUR 3 200 for all taxpayers. The past system with a progressive allowance ranging from EUR 1 500 to EUR 3 200 depending on the taxpayer's age is abolished.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The temporary budget balancing tax of 0.5 % will be abolished.	Rate decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The deductibility for consumer loans and for insurance and legal responsibility will be aggregated under one category and limited to EUR 672.	Base increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The deductibility for domestic costs will be increased from EUR 3 600 to EUR 5 400.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The current value of the meal vouchers will be increased from EUR 8.40 to EUR 10.80.	Neutral	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The allowance for extraordinary expenses for children not living in the household will be increased from EUR 3 480 to EUR 4 020.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Extension of the temporary measure consisting of taxing capital gains on dwellings or land at a quarter of the personal income tax rate (instead of half the income tax rate).	Rate decrease	Announcement: 15-12-2017 Legislation: 15-12-2017 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
Increase of the withholding tax on interest from 10 % to 20 %.	Rate increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The tax allowance for home purchase savings plans for young taxpayers (under 40 years old), will be doubled from EUR 672 to EUR 1 344.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017



Table LU.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Social security contributions: Employer</b>		
Low decrease of the contribution rates of the Employers' Mutual insurance, an insurance against salary costs incurred as a result of the salary continuance in the case of illness that was introduced in 2009. The contribution rates are re-fixed every year according to the financial absenteeism rate of the employers. Employers are classified in one of the four classes according to their financial absenteeism rate. For 2017, the contribution rates are: 0.51 % for class 1, 1.23 % for class 2, 1.83 % for class 3 and 2.92 % for class 4. The average rate is 1.95 % in 2017 compared to 2.00 % in 2016.	Rate decrease	Announcement: 23-12-2016 Legislation: 23-12-2016 In force from: 01-01-2017
<b>Corporate income tax</b>		
Reduction of the CIT from 21 % to 19 % in 2017 and to 18 % in 2018. For companies with a taxable income not exceeding EUR 25 000, the CIT rate is set at 15 %. For taxable income ranging between EUR 25 000 and EUR 30 000, the CIT rate is set at EUR 3 750 plus 33 % (39 % for 2017) of the taxable income exceeding EUR 25 000. The CIT rate is set at 18 % (19 % for 2017), if taxable income exceeds EUR 30 000.	Rate decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The minimum wealth tax on SOPARFI is increased from EUR 3 210 to EUR 4 815.	Rate increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
<b>Other corporate taxes</b>		
Losses incurred from 2017 onwards can be carried forward for 17 years (no longer indefinitely).	Base increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Capital gains derived from the transmission of businesses can benefit, under certain conditions, from a tax deferral.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
The tax credit for investments is increased. The complementary tax credit for investments is increased from 12 % to 13 %. The global tax credit for investments is increased from 7 % to 8 %.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Investment tax credit now includes the purchase of software that has not been purchased from another group entity, and the purchase of new electric cars or hydrogen fuel cell cars.	Neutral	Announcement: 15-12-2017 Legislation: 15-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
A EUR 5 000 tax allowance will be granted for the purchase of an electric or hydrogen-powered car. The tax allowance is EUR 300 for the purchase of a pedelec or bicycle.	New tax	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
In case of a car lease granted by the employer to the employee, the taxation will be based on the valuation of the benefit in kind increased by a progressive rate depending on the amount of CO <sub>2</sub> emitted. The rate ranges from 0.5 % (0g CO <sub>2</sub> /km) to 1.7 % (petrol cars with CO <sub>2</sub> emissions > 150g/km), respectively 1.8 % (diesel cars with CO <sub>2</sub> emissions > 150g/km).	Rate increase	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Tax allowance for sustainable mobility introduced in 2017 will be extended to rechargeable hybrid cars. A EUR 2 500 tax allowance will be granted for the purchase of such a vehicle for individual use, when CO <sub>2</sub> emissions do not exceed 50g/km.	Neutral	Announcement: 15-12-2017 Legislation: 15-12-2017 In force from: 01-01-2018
<b>Other excise duties</b>		
Tax adjustment (cigarettes and fine cut tobacco).	Rate increase; base increase	Announcement: 24-01-2017 Legislation: 24-01-2017 In force from: 01-02-2017
<b>Estate duties/inheritances/gift taxes</b>		
Exemption concerning inheritance taxes extended to all married persons or persons engaged in a partnership lasting for at least three years before death of one of the partners	Rate decrease; base decrease	Legislation: 20-12-2017 In force from: 01-01-2018
<b>Other taxes</b>		
In the context of agricultural income, the tax allowance for investment is fixed at 30 % for the first investment bracket up to EUR 250 000 and at 20 % for the second investment bracket exceeding EUR 250 000.	Base decrease	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017
Fight against tax fraud, for instance: higher administrative fines, enhancement of criminal investigation department, mandatory regular book-keeping for liberal professions, extension of the cooperation between the judicial authorities for the spontaneous exchange of tax related information	New tax	Announcement: 29-02-2016 Legislation: 23-12-2016 In force from: 01-01-2017

## Malta

Table MT.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.5	14.4	14.5	14.4	14.0	13.5	13.9	13.7	13.4	13.1	13.3	13.1	13.1	18	1.3
VAT	6.9	7.7	7.6	7.3	7.5	7.4	7.2	7.6	7.5	7.6	7.6	7.4	7.3	16	0.7
Taxes and duties on imports excluding VAT	0.5	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	18	0.0
Taxes on products, except VAT and import duties	5.8	5.8	6.1	6.3	5.8	5.4	5.1	5.4	5.1	4.8	4.9	4.9	5.0	8	0.5
Other taxes on production	0.4	0.6	0.5	0.5	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.7	0.6	25	0.1
<b>Direct taxes</b>	10.5	11.2	11.6	12.9	12.4	13.2	12.5	12.6	13.3	13.8	13.8	13.5	14.1	8	1.4
Personal income taxes	6.3	6.3	6.7	5.9	5.7	6.4	5.9	6.4	6.6	6.8	6.6	6.4	6.8	14	0.7
Corporate income taxes	3.5	3.7	4.1	6.0	5.9	5.9	5.7	5.4	5.9	6.2	6.1	6.3	6.5	1	0.6
Other	0.8	1.2	0.8	0.9	0.7	0.9	0.8	0.8	0.8	0.7	1.1	0.8	0.7	14	0.1
<b>Social contributions</b>	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.4	5.5	25	0.5
Employers'	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.7	2.6	2.6	2.5	2.5	26	0.3
Households'	3.3	3.3	3.2	3.1	3.2	3.1	3.1	3.2	3.1	3.1	3.0	2.9	2.9	21	0.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	30.1	31.6	32.0	32.8	32.1	32.4	31.9	32.2	32.4	32.7	32.6	32.1	32.7	22	3.2
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	99.4	99.0	99.2	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	1	3.2
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	0.6	1.0	0.8	0.8	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	5	0.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.3	13.2	13.3	13.1	13.0	12.8	12.3	13.0	12.6	12.4	12.5	12.2	12.1	13	1.2
<b>Labour</b>	10.8	10.7	11.0	10.1	10.1	10.7	10.2	11.0	11.1	11.4	11.1	10.7	11.3	25	1.1
of which on income from employment	9.8	9.7	9.9	9.1	9.2	9.6	9.2	9.9	9.9	10.1	9.8	9.5	10.0	25	1.0
Paid by employers	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.7	2.6	2.6	2.5	2.5	27	0.3
Paid by employees	7.1	7.0	7.3	6.6	6.6	7.0	6.7	7.2	7.3	7.5	7.2	7.0	7.5	18	0.7
Paid by non-employed	1.0	1.0	1.1	1.0	0.9	1.1	1.0	1.1	1.2	1.3	1.3	1.2	1.2	16	0.1
<b>Capital</b>	7.0	7.7	7.7	9.7	9.0	9.0	9.4	8.2	8.7	8.9	9.0	9.2	9.4	6	0.9
Income of corporations	3.5	3.7	4.1	6.0	5.9	6.0	5.8	5.4	5.9	6.3	6.1	6.3	6.5	1	0.6
Income of households	0.5	0.5	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.3	0.2	24	0.0
Income of self-employed	1.1	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.9	16	0.1
Stock of capital	1.9	2.3	2.0	2.2	1.7	1.6	2.3	1.5	1.5	1.4	1.8	1.6	1.7	14	0.2

Table MT.1: Tax Revenue (continued)

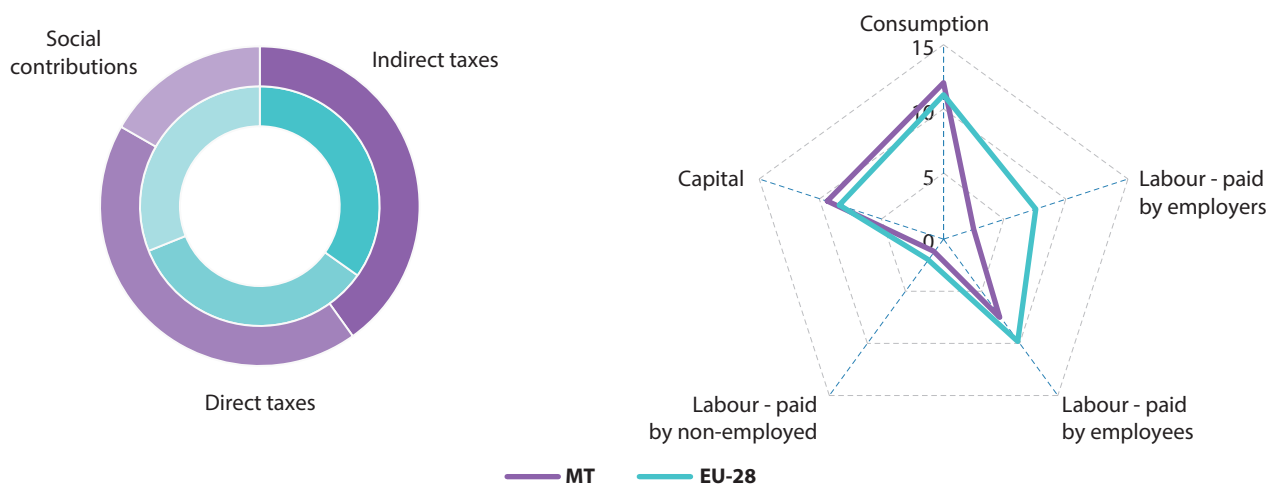
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.8	3.1	3.2	3.5	3.3	3.2	2.9	3.1	2.9	2.7	2.8	2.9	2.8	11	0.3
Energy	1.2	1.2	1.2	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.5	1.5	26	0.1
of which transport fuel taxes	:	:	1.2	1.6	1.4	1.4	1.3	1.4	1.3	1.2	1.2	1.2	1.2	22	
Transport	1.7	1.7	1.7	1.6	1.6	1.5	1.3	1.4	1.2	1.1	1.1	1.2	1.1	2	0.1
Pollution and resources	0.02	0.20	0.22	0.25	0.28	0.21	0.16	0.16	0.14	0.16	0.20	0.24	0.19	5	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	1.5	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.2	14	0.1
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	28	0.0
Other taxes on property	1.5	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.2	8	0.1
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	17.1	18.4	18.8	19.0	19.5	19.0	18.8	19.2	19.0	19.1	20.6	20.6	21.1	15	
<b>Labour</b>	21.9	22.4	22.6	21.0	21.1	21.6	21.4	22.2	22.2	22.6	22.7	22.4	23.8	27	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure MT.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table MT.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Income Tax Rebate for Pensioners. Pensioners aged over 61 will no longer pay tax on pension income up to a maximum of EUR 13 000.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017
<b>Social security contributions: Employee</b>		
Reckoning contributions after retirement. Pensioners who have retired from work and are not yet 65 years of age and are engaged in part-time work or are self-employed will be able to pay the National Insurance contribution pro-rata at a 15 % rate worked on their net income.	Neutral	Announcement: 9-10-2017 In force from: 01-01-2018
<b>Taxes on payroll and workforce</b>		
Income Tax Rebate to Master's and PhD graduates.	Rate decrease	Announcement: 9-10-2017 In force from: 01-01-2018
Reduction in Income Tax - Annual Tax Rebate. Tax refund to those earning less than EUR 60 000.	Neutral	Announcement: 9-10-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Capped Tax Incentive for Businesses sponsoring local council projects.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017
<b>Value-added tax</b>		
VAT Reduction for SMEs. Increase in the threshold below which SMEs will be allowed not to charge VAT.	Rate decrease; base decrease	Announcement: 9-10-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Anti-abuse diesel measure.	N/A	Announcement: 17-10-2016 In force from: 01-01-2017
<b>Estate duties/inheritorships/gift taxes</b>		
Concessions on Stamp Duty for business inheritance. All properties emanating from inheritance and transferred by court auction will henceforth be taxed at a final rate of 7 %.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017
<b>Transaction taxes (movable and immovable property)</b>		
Financial support to first time buyers. The duty exemption for first-time buyers was extended till the end of 2017.	Rate decrease	Announcement: 17-10-2016 In force from: 01-01-2017
Financial support to first time buyers and for those buying their second home. Benefits also extended to persons with disability and Gozitans.	Rate decrease	Announcement: 9-10-2017 In force from: 01-01-2018

# Netherlands

**Table NL.1:** Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.1	12.1	12.2	12.1	11.8	11.3	11.6	11.2	10.9	11.3	11.7	11.6	12.1	22	84.9
VAT	6.8	6.8	6.9	7.0	6.8	6.5	6.8	6.5	6.5	6.5	6.4	6.6	6.9	20	48.6
Taxes and duties on imports excluding VAT	1.5	1.4	1.6	1.5	1.5	1.3	1.5	1.4	1.4	1.4	1.4	1.5	1.7	3	12.1
Taxes on products, except VAT and import duties	2.8	3.0	2.8	2.7	2.6	2.5	2.2	2.2	2.0	2.2	2.2	2.1	2.1	25	14.4
Other taxes on production	1.0	1.0	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.2	1.6	1.3	1.4	15	9.8
<b>Direct taxes</b>	10.1	11.0	11.1	11.4	11.1	11.3	11.4	10.9	10.4	10.4	10.9	11.7	11.9	12	83.8
Personal income taxes	5.6	6.2	6.4	6.7	6.6	7.8	7.7	7.4	7.0	6.8	7.0	7.6	7.2	13	50.9
Corporate income taxes	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	3.3	7	23.3
Other	1.3	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	7	9.7
<b>Social contributions</b>	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.1	14.8	3	104.3
Employers'	4.1	3.8	4.3	4.2	4.5	4.6	4.6	4.7	5.1	4.8	5.3	5.1	5.2	18	36.6
Households'	9.0	8.4	8.8	8.3	9.0	8.2	8.5	9.1	9.6	10.1	9.6	9.0	9.6	1	67.7
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.4	38.8	10	273.0
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	58.0	60.6	59.9	60.9	58.7	59.3	59.1	56.9	54.4	54.5	55.6	57.4	57.1	17	155.8
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	4.0	4.0	3.3	3.3	3.3	3.7	3.7	3.8	3.9	3.8	3.8	3.8	3.6	19	9.8
<b>Social security funds</b>	37.1	34.5	36.0	34.9	37.0	36.1	36.3	38.4	40.8	40.8	39.6	37.8	38.2	6	104.3
<b>EU institutions</b>	0.9	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.0	1.1	2	3.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.5	11.5	11.5	11.3	11.2	11.0	11.3	11.0	10.8	11.0	11.1	11.2	11.6	17	81.2
<b>Labour</b>	18.1	17.9	18.7	18.3	18.9	19.7	19.7	20.2	20.6	20.7	20.4	20.3	20.5	9	144.2
of which on income from employment	14.7	14.5	15.2	14.9	15.4	15.9	15.7	16.0	16.2	16.1	16.0	15.9	15.9	13	111.9
Paid by employers	4.1	3.9	4.4	4.3	4.5	4.7	4.7	4.8	5.1	5.0	5.4	5.1	5.2	19	36.7
Paid by employees	10.6	10.7	10.9	10.6	10.9	11.2	11.0	11.2	11.1	11.1	10.6	10.8	10.7	8	75.2
Paid by non-employed	3.5	3.4	3.5	3.4	3.5	3.8	4.0	4.2	4.4	4.6	4.5	4.4	4.6	2	32.3
<b>Capital</b>	5.5	6.0	6.2	6.4	6.3	4.7	5.1	4.6	4.5	4.9	6.0	5.8	6.8	15	47.5
Income of corporations	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	3.3	7	23.3
Income of households	-1.0	-1.3	-1.1	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.9	-0.8	-0.6	28	-4.3
Income of self-employed	1.7	1.9	2.1	2.2	2.4	2.2	2.4	2.2	2.1	2.2	2.5	2.2	2.2	5	15.6
Stock of capital	1.8	1.9	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.4	1.8	1.7	1.8	12	12.9

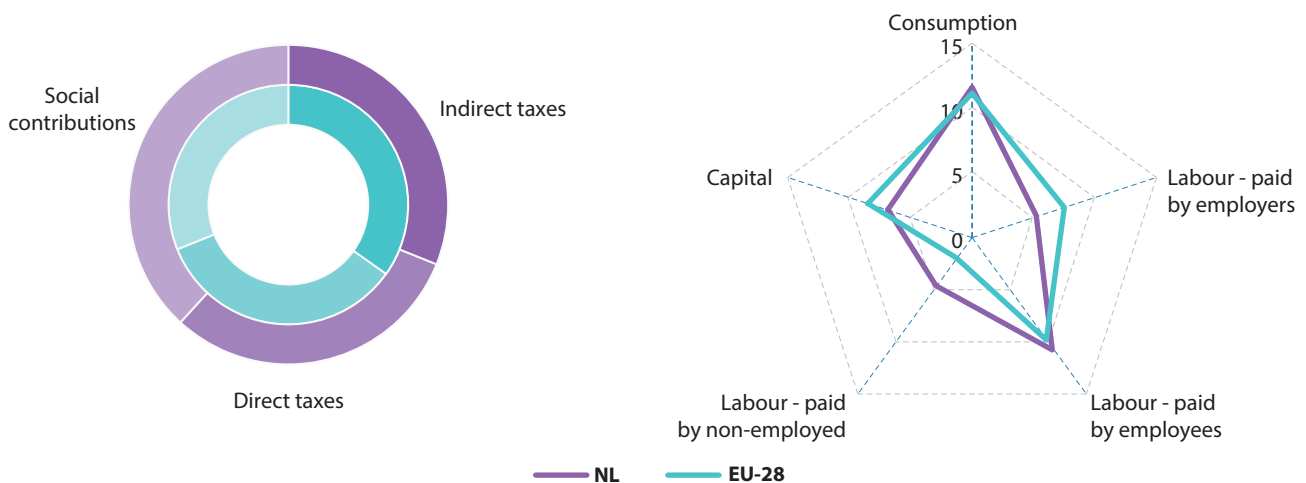
**Table NL.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.5	3.6	3.6	3.4	3.5	3.5	3.5	3.5	3.3	3.3	3.4	3.4	3.4	7	23.7
Energy	1.8	1.9	1.9	1.7	1.8	1.9	1.9	1.9	1.8	1.9	1.9	1.9	1.9	15	13.4
of which transport fuel taxes	:	:	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	25	
Transport	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	3	7.1
Pollution and resources	0.47	0.47	0.48	0.47	0.48	0.49	0.50	0.49	0.47	0.44	0.46	0.46	0.46	1	3.2
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.6	1.7	1.7	1.6	1.5	1.3	1.3	1.2	1.1	1.2	1.6	1.5	1.7	11	11.6
Recurrent taxes on immovable property	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	10	6.1
Other taxes on property	1.1	1.1	1.1	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	9	5.6
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	24.1	24.6	25.4	25.5	25.6	25.0	26.0	25.1	24.8	25.1	25.5	25.7	26.7	7	
<b>Labour</b>	29.5	29.9	32.1	31.3	32.0	31.4	31.9	32.3	32.4	32.2	32.2	32.9	32.9	15	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.

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

**Figure NL.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table NL.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
The maximum of the general tax credit will increase to EUR 2 254 (2016: EUR 2 242). Furthermore, the general tax credit will decrease by 4.787 % of every euro earned (2016: 4.822 %).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
The tax credit for box 1 income for the elderly with an income up to EUR 35 949 has been increased by EUR 215 in 2017 amounting to EUR 1 292 (2016: EUR 1 187).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Decrease of the length of the 3rd bracket by EUR 400 to EUR 67 072 (2016: EUR 66 421).	Rate increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Decrease of the maximum of the earned income tax credit (EITC) by EUR 46 amounting to EUR 3 223 (2016: EUR 3 103). And decrease of the income level at which the EITC starts to decrease by EUR 1 500 to EUR 32 444 (2016 EUR 34 015).	Rate increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Phasing out the voluntary pension scheme for owner-managers of closely held corporations. Reform related to both PIT and CIT.	Neutral	Announcement: 20-09-2016 Legislation: 07-03-2017 In force from: 01-06-2017
The old age tax credit for the elderly with an income up to EUR 36 346 has been increased by EUR 115 in 2018 (additional to inflation correction) amounting to EUR 1 418 (2017: EUR 1 292).	Rate decrease	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The old age tax credit for the elderly with an income up to EUR 36 346 will be increased by EUR 160 in 2019 and an income-dependent reduction of 15 % (reduction until an old age tax credit of EUR 0) will be introduced in 2019.	Rate decrease	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2019
The old age tax credit for single persons has been decreased by EUR 19 in 2018 (before inflation correction) to EUR 423 (2017: EUR 438).	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The (wastable) income-dependent combination tax credit and the labour tax credit can currently be transferred to the income of the spouse. This will be phased out gradually.	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2019
The maximum of the general tax credit will decrease by EUR 8 (before inflation correction) to EUR 2 265 (2017: EUR 2 254).	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The exemption on income tax on imputed rental value for owner-occupied housing with no or little mortgage interest will be phased out in 30 years.	Base increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2019
The number of tax brackets will be reduced from four to two. In 2021 the rate of the first tax bracket will be 36.95 % and the top tax rate will be 49.5 %.	Rate decrease	Announcement: 10-10-2017 In force from: 01-01-2019
The threshold for the top tax rate (EUR 68 507) will not be adjusted for inflation until 2021. From 2022 onwards, the planned rise in the threshold will be limited to a smaller increase.	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2019
The deductibility of most deductible items will be limited gradually. From 2023 onwards, the maximum deductibility is equal to the rate of the lowest tax bracket (36.95 %).	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2020
The rate of imputed rental income will be decreased in three steps with in total 0.15 % of the value of the property	Base decrease	Announcement: 10-10-2017 In force from: 01-01-2020
The general tax credit will be increased gradually by approximately EUR 350 in total.	Rate decrease	Announcement: 10-10-2017 In force from: 01-01-2019
The maximum of the (income dependent) earned income tax credit will be increased gradually by approximately EUR 545 in total.	Rate decrease	Announcement: 10-10-2017 In force from: 01-01-2020
The (income dependent) earned income tax credit will decrease by 6.0 % of every euro earned above EUR 33 112 (2018: 3.6 %)	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2019
The income dependent combination tax credit (for working spouses with children) will be zero (2018: EUR 1 052) at the threshold income (2018: EUR 4 934) and will increase by 11.45 % (2018: 6.16 %) of every euro earned above the threshold income.	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2019
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Stepwise increase in the tax rate on income from ownership of closely held companies (box 2) to 28.5 % (currently 25 %) in order to maintain neutrality between legal forms after CIT rate decrease.	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2020
<b>Personal income tax: Savings</b>		
Deemed capital income (currently 4 % of wealth) will be dependent on the total amount of wealth: up to EUR 100 000 the deemed income will be 2.9 %; for the amount above EUR 100 000 but not exceeding EUR 1 000 000 the deemed income will be 4.7 % and the deemed income on taxable wealth above EUR 1 000 000 will be 5.5 %. The basic exemption of wealth from taxable wealth (2015: EUR 21 330 per person) will be increased to EUR 25 000.	Neutral	Announcement: 15-09-2015 Legislation: 30-12-2015 In force from: 01-01-2017

**Table NL.2: Latest tax reforms** (continued)

Description of measure	Change	Date
The imputed return on savings for box 3 income will no longer be based on a five-year moving average, but on the average return on savings between July (t-2) and June (t-1). Also the tax exemption for box 3 income will be raised to EUR 30 000 (2017: EUR 25 000).	Rate decrease; base decrease	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Gradual increase of the length of the 1st bracket to EUR 350 000 in 2021 (2016: EUR 200 000).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Changes to align the Dutch innovation box with BEPS action point 5 for preferential regimes on intellectual property.	Base increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Limitation of interest deduction by stricter definition of related parties and stricter anti-abuse rule tackling excessive interest payments in case of acquisitions.	Base increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
The planned extension of the length of the 1st bracket to EUR 350 000 will be reversed.	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
The effective tax rate of the patent box will be raised to 7 % (2017: 5 %).	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
A general interest limitation rule (earnings stripping rule) with a lower threshold of EUR 1 million and no group exemption.	Base increase	Announcement: 10-10-2017 In force from: 01-01-2019
Limitation of loss carryforward provisions: from 9 years to 6 years.	Base increase	Announcement: 10-10-2017 In force from: 01-01-2019
Thin capitalisation rule for banks and insurance companies: interest paid on corporate debt in excess of 92 % of total assets is not deductible for tax purposes.	Base increase	Announcement: 10-10-2017 In force from: 01-01-2020
Stepwise decrease in the CIT rate to 21 % (currently 25 %) and 16 % for the first EUR 200 000 (currently 20 %).	Rate decrease	Announcement: 10-10-2017 In force from: 01-01-2019
Abolition of general withholding tax on dividends.	N/A	Announcement: 10-10-2017 In force from: 01-01-2020
Introduction of withholding taxes on dividend flows to low-tax jurisdictions and in the event of abusive tax arrangements.	New tax	Announcement: 10-10-2017 In force from: 1-1-2020
Introduction of withholding taxes on interest and royalty flows to low-tax jurisdictions and in the event of abusive tax arrangements.	New tax	Announcement: 10-10-2017 In force from: 1-1-2021
<b>Value-added tax</b>		
The special treatment of agricultural entrepreneurs in VAT will be abolished.	Base increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
Increase of the reduced VAT rate of 6 % by 3 percentage points to 9 %.	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2019
<b>Environmentally-related taxes</b>		
The tax rate on natural gas will be increased and the tax rate on electricity will be decreased.	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2019
The general deduction on energy tax will be decreased.	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2019
The tax on landfilling and incineration of waste will be increased and in a later stage the tax base will be broadened to waste burned in bio-energy plants and to sewage sludge.	Rate increase; base increase	Announcement: 10-10-2017 In force from: 01-01-2019
Airline tickets will be taxed with an intended revenue of EUR 200 million, preferably as a part of an EU agreement on such a tax.	New tax	Announcement: 10-10-2017 In force from: 01-01-2021
The current regulation that home-owners with solar panels receive the same price (including taxes) for energy produced as for energy consumed will be reformed into a subsidy in order to increase its efficiency.	N/A	Announcement: 10-10-2017 In force from: 01-01-2020
The full refund for the car registration tax for taxis will be abolished	Rate increase	Announcement: 10-10-2017 In force from: 01-01-2020
A national CO <sub>2</sub> tax for electricity generation by ETS companies on top of the ETS price will create a CO <sub>2</sub> minimum price (gradually increasing to EUR 43 per tonne of CO <sub>2</sub> emissions in 2030).	New tax	Announcement: 10-10-2017 In force from: 01-01-2020



**Table NL.2: Latest tax reforms** (continued)

Description of measure	Change	Date
<b>Health-related taxes</b>		
The excise duties on cigarettes, tobacco and cigars will be raised in 2018 (April), 2019, 2020 and 2021.	Rate increase	Announcement: 19-09-2017 Legislation: 19-12-2017 In force from: 01-01-2018
<b>Estate duties/inheritances/gift taxes</b>		
Increase of an exemption for gift-tax with a maximum of EUR 100 000, if the gift is used for financing or improvement of an owner-occupied home. The restriction that the gift has to be made by the parents of the beneficiary has been removed, but the beneficiary must still be younger than 40 years old.	Base decrease	Announcement: 15-09-2015 Legislation: 30-12-2015 In force from: 01-01-2017
<b>Other taxes</b>		
Comprehensive package for 2017-2020 regarding car-related taxes. The most important changes of the package are a decrease of dependence of tax revenues on CO <sub>2</sub> emissions and a decrease of the new car registration tax and a decrease of the deemed income of private use of company cars.	N/A	Announcement: 19-06-2015 Legislation: 6-7-2016 In force from: 01-01-2017

## Poland

Table PL.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.5	13.9	14.2	14.5	14.5	12.9	13.9	14.0	13.1	13.0	13.0	13.0	13.5	16	57.7
VAT	7.1	7.7	8.1	8.2	7.9	7.3	7.6	7.8	7.1	7.0	7.1	7.0	7.0	17	30.0
Taxes and duties on imports excluding VAT	0.6	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	9	2.5
Taxes on products, except VAT and import duties	4.2	4.3	4.2	4.4	4.7	3.9	4.5	4.3	4.1	4.0	3.8	3.8	4.0	14	17.0
Other taxes on production	1.5	1.4	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.9	10	8.2
<b>Direct taxes</b>	6.3	6.9	7.4	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	7.1	24	30.4
Personal income taxes	4.0	4.3	4.6	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	21	20.6
Corporate income taxes	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	24	7.8
Other	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.5	21	2.0
<b>Social contributions</b>	12.2	12.3	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.4	12.2	12.5	12.8	11	54.7
Employers'	4.8	4.8	4.7	4.7	4.5	4.6	4.6	4.5	4.8	4.8	4.9	4.9	5.0	19	21.2
Households'	7.4	7.4	7.4	7.2	6.8	6.6	6.3	6.7	7.2	7.5	7.3	7.6	7.9	4	33.4
<b>Less: capital transfers <sup>(2)</sup></b>	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		
<b>Total</b>	31.9	33.0	33.6	34.6	34.1	31.2	31.4	31.8	32.1	31.9	31.9	32.4	33.4	20	142.2
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	49.2	50.1	51.1	52.4	53.2	51.1	52.7	52.4	49.8	48.7	48.6	48.2	48.5	23	69.0
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	12.8	12.7	12.9	13.3	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.9	7	18.3
<b>Social security funds</b>	37.9	36.8	35.7	34.1	32.9	35.5	34.4	34.9	37.3	38.3	38.0	38.4	38.1	7	54.2
<b>EU institutions</b>	0.2	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	11	0.8
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.0	12.5	12.7	13.0	13.0	11.5	12.4	12.4	11.6	11.4	11.5	11.4	11.6	16	49.5
<b>Labour</b>	12.9	13.0	13.0	12.4	12.4	12.0	11.8	12.0	12.6	12.6	12.8	13.1	13.3	22	56.7
of which on income from employment	12.2	12.2	12.2	11.6	11.6	11.2	11.1	11.3	11.8	11.7	11.9	12.2	12.5	23	53.1
Paid by employers	5.0	5.0	4.9	4.9	4.8	4.8	4.8	4.7	5.0	5.0	5.1	5.1	5.2	20	22.0
Paid by employees	7.2	7.2	7.3	6.7	6.8	6.4	6.3	6.6	6.7	6.7	6.9	7.1	7.3	19	31.1
Paid by non-employed	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	17	3.6
<b>Capital</b>	7.0	7.5	7.9	9.2	8.8	7.8	7.2	7.4	7.9	7.9	7.6	7.9	8.5	10	36.0
Income of corporations	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	24	7.8
Income of households	0.2	0.3	0.4	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	23	1.1
Income of self-employed	3.2	3.4	3.5	4.3	4.0	3.7	3.3	3.4	3.8	4.0	3.9	4.0	4.2	1	17.9
Stock of capital	1.7	1.7	1.7	1.7	1.7	1.6	1.7	1.7	1.7	1.8	1.7	1.8	2.2	10	9.2

Table PL.1: Tax Revenue (continued)

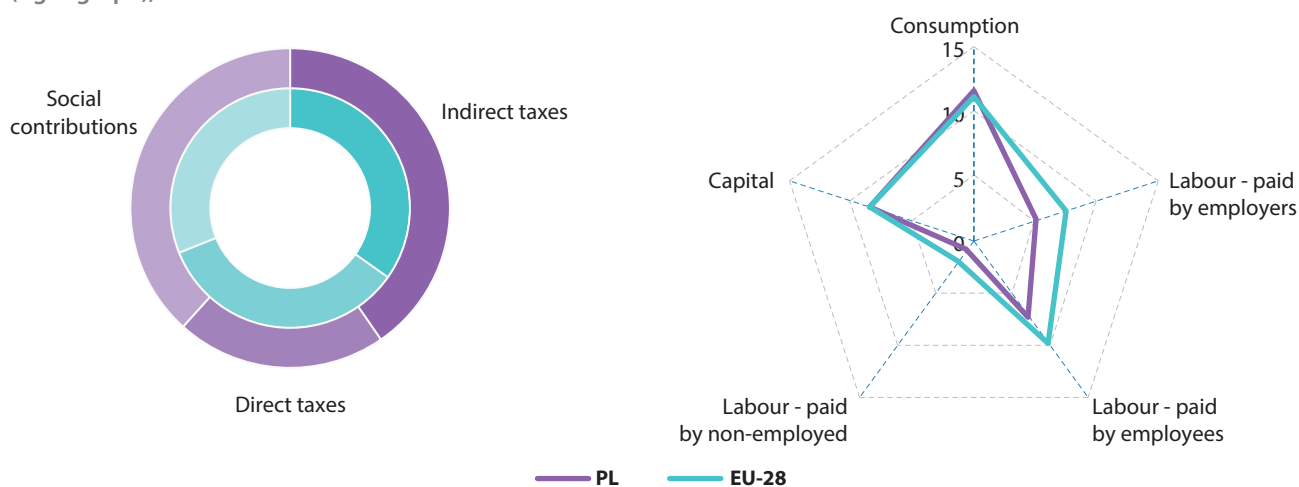
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.7	2.7	2.7	2.7	2.6	2.5	2.7	2.6	2.6	2.4	2.6	2.7	2.7	14	11.6
Energy	2.2	2.3	2.2	2.3	2.2	2.1	2.3	2.2	2.2	2.1	2.2	2.3	2.3	8	10.0
of which transport fuel taxes	:	:	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.1	6	
Transport	0.3	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	23	1.0
Pollution and resources	0.18	0.13	0.19	0.19	0.22	0.22	0.22	0.22	0.18	0.09	0.16	0.17	0.15	7	0.6
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.5	1.6	1.9	10	8.3
Recurrent taxes on immovable property	1.3	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.2	1.2	1.2	7	5.2
Other taxes on property	0.2	0.2	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.3	0.3	0.7	10	3.1
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	18.8	20.0	20.8	21.6	21.1	18.8	20.4	20.4	19.1	18.9	19.2	19.6	20.0	19	
<b>Labour</b>	32.7	33.0	33.1	31.3	29.7	29.4	29.0	30.2	31.4	31.3	31.6	32.7	32.6	17	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure PL.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table PL.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Modification of the tax-free amount. It will be higher for low-income (up to PLN 11 000 per year) taxpayers and lower for the high-income (over PLN 85 528 per year) taxpayers.	Base decrease	Legislation: 29-11-2016 In force from: 01-01-2017
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Introduction of a tax exemption in the amount of PLN 20 000 of revenues gained from sale of processed vegetal and animal products (not processed in an industrial way)	Base decrease	Announcement: 2016 Legislation: 16-11-2016 In force from: 01-01-2017
Enlargement of R&D tax relief; introduction of the possibility to claim a cash payment of the amount of qualified expenditure which cannot be deducted because of insufficient taxable income; exclusion from the revenue of the nominal value of shares in the case of commercialization of intellectual property.	Base decrease	Announcement: 2016 Legislation: 04-11-2016 In force from: 01-01-2017
Increase of the limit of revenues (from EUR 150 000 to EUR 250 000) which entitles taxpayers to choose simplified form of personal income taxation – a lump-sum tax on evidenced revenues.	Neutral	Announcement: 2016 Legislation: 16-12-2016 In force from: 01-01-2017
<b>Taxes on payroll and workforce</b>		
Taxpayers may request the tax administration to fill in the PIT tax return for them, based on data provided by their employers.	Neutral	Announcement: 2017 Legislation: 14-03-2017 In force from: 15-03-2017
<b>Corporate income tax</b>		
The Act of 5 September 2016 amending the law on income tax from natural persons and legal persons income tax Act reduced the corporate income tax rate to 15 % for small taxpayers (i.e. taxpayers with sales revenues not exceeding the equivalent of EUR 1.2 million in the previous tax year and for new taxpayers – under conditions laid down in the law ) or newly started taxpayers (in the year in which they initiated business activity).	Rate decrease	Legislation: 05-09-2016 In force from: 01-01-2017
The Act of 13 April 2016 amending the law on income tax from natural persons and legal persons income tax Act and the Act on freedom of economic activity introduced (in 2017) regulations providing for exclusion from tax deductible costs payments related to transactions, that were not conducted in line with an obligation to make the payment via a payment (bank) account if the value of the transaction exceeded PLN 15 000.	Base increase	Legislation: 13-04-2016 In force from: 01-01-2017
The Law of 4 November 2016 amending certain laws defining the conditions for business to innovate: – increased the level of the tax deduction from a tax basis for costs incurred for R&D activity, – extended the list of eligible costs by adding the costs of patents as well as rights to inventory and industrial designs occurred by SMEs, – made the tax deduction refundable (under conditions laid down in the law), – abolished taxation from the revenue of the nominal value of shares in the case of commercialization of intellectual property by qualified taxpayers (e.g. educational and research institutions)	Base decrease	Legislation: 04-11-2016 In force from: 01-01-2017
Introduction of two sources of income: (1) income of a capital nature, (2) income of business activity and of special branches of agricultural activities. Taxable profits and costs from each source are to be separately settled in CIT return.	Neutral	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
Changes in thin capitalisation rules: (1) application of restrictions to cover each debt financing (including loan granted by unrelated parties); (2) limitation of costs of surplus referring to debt financing (the difference between the interest paid by the taxpayer and the earned income on interest) to 30 % of EBITDA. The ratio is computed as the surplus of the total income from all sources less interest income over the sum of the deductible expenses decreased by depreciation on fixed and intangible assets and costs of debt financing. The annual limit has been increased to PLN 3 million.	Base increase	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
Limiting tax deductibility of payments for certain intangible services and fees for the use of copyright, industrial property rights or know-how.	Base increase	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
New CFC rules. Change of criteria for qualifying a foreign company as subject to CFC (change of shareholding levels from 25 % to 50 %, focus on effective tax rate as opposed to nominal tax rate). Broadening a catalogue of revenue deemed as 'passive' for the purpose of CFC rules as well as change of the 'passive income' ratio from 50 % to 33 %.	Base increase	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018
Introduction of a minimum taxation on commercial property (malls or office buildings). Minimum tax will be payable monthly at 0.035 % of excess of the initial value of the building over PLN 10 million (0.42 % annually). Consequently, tax will be due regardless of the level of actual income derived by taxpayer. This minimum tax is off-set-able against CIT, if CIT is higher.	New tax	Announcement: 27-11-2017 Legislation: 27-10-2017 In force from: 01-01-2018

Table PL.2: Latest tax reforms (continued)

Description of measure	Change	Date
<b>Other corporate taxes</b>		
Poland is planning to introduce regulations concerning Mandatory Disclosure Rules (MDR). At the moment there are ongoing legislative procedures (analytical work), after public consultation which took place in 2017. Generally, Polish MDR will reflect OECD guidance presented in the BEPS Action 12 Report. At the same time, Poland actively participates at EU work regarding this issue (amendments to the DAC Directive).	Neutral	Announcement: 20-10-2017
<b>Value-added tax</b>		
Extending the application of 0 % VAT rate for the supply and import of vessels used for navigation on the high seas and carrying passengers for reward or used for the purpose of commercial, industrial or fishing activities, or for rescue or assistance at sea, or for inshore fishing and for import parts and equipment for these vessels.	Rate decrease	Announcement: 10-08-2016 Legislation: 06-07-2016 In force from: 01-01-2017
Introduction of the joint and several liability of taxpayer representative (maximum PLN 500 000) for tax arrears arising in the first 6 months of taxpayer's activity if the tax arrears are a result of fraudulent activity.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
Extension of the scope of reverse charge mechanism to processors (single economic transaction exceeding the limit of PLN 20 000 (circa EUR 5 000)), certain gold, silver and platinum products.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
Introduction of penalties of 30 % (20 %) for VAT underestimation or 100 % for VAT underestimation if taxpayer is found to have participated in fraudulent transactions (carousel fraud). Taxpayers will not be punished if they voluntarily correct their VAT return before a tax audit commences. VAT arrears resulting from accounting errors will not be punished, nor will arrears from reporting VAT in the wrong periods.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
Maintain the current level of VAT rates.	Neutral	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
Introduction of the standard 23 % VAT rate instead of the exemption on the supply of services constituting an element of the insurance, which forming a separate whole and is proper and indispensable for the supply of a tax-exempt service.	Rate increase	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-07-2017
Introduction of reverse charge mechanism to construction services supplied by subcontractors.	N/A	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
The amendment of the rules on VAT chargeability for IC acquisition of fuels (so called the "fuel package"). Under new provisions the taxable person (acquirer) / tax remitter (the warehousekeeper or a registered consignee) is obliged to pay the VAT due within 5 days from the moment of entry of fuels in the Polish territory.	N/A	Announcement: 19-07-2016 Legislation: 07-07-2016 In force from: 01-08-2016
Increasing the subjective exemption limit (the registration threshold) in the tax on goods and services for taxpayers whose annual turnover does not exceed EUR 40 000 (PLN 200 000).	Base decrease	Announcement: 15-12-2016 Legislation: 01-12-2016 In force from: 01-01-2017
So-called optional Split Payment Mechanism (SPM) which will be applicable to domestic B2B transactions.	Neutral	Announcement: 20-12-2017 Legislation: 15-12-2017 In force from: 01-07-2018
Increasing the VAT rate on specific products (i.e.. certain hygienic or pharmaceutical articles) from 8 % to 23 %.	Rate increase	Announcement: 11-01-2018 Legislation: 14-12-2017 In force from: 19-01-2018
Extension of the scope of taxable persons obliged to submit a unified format (the Single Audit File for VAT - JPK) to the tax authority by electronic means on a monthly basis. JPK is a set of information on purchases /sales for the period in question facilitating audit checks. Large firms have had to provide JPK since July 2016 and SMEs since January 2017. As of 2018 nearly all taxable persons (including micro enterprises), except those benefiting from exemption for the so called small enterprises or carrying out only transactions exempt from VAT, have to submit JPK.	Neutral	Announcement: 14-06-2016 Legislation: 42503 In force from: 01-07-2016 01-01-2017 01-01-2018
The head of the National Fiscal Administration (hereinafter "Head of KAS") will receive daily information on the accounts and transactions of qualified entities within the meaning of STIR (i.e. other than personal accounts for private purposes). Based on the bank information provided, as well as risk ratio and other data, the Head of KAS will analyse the risk of tax fraud.	Neutral	Legislation: 29-12-2017 In force from: 13-01-2018 / 30-04-2018 (with respect to bank account blockages)

**Table PL.2: Latest tax reforms** (continued)

Description of measure	Change	Date
<b>Other excise duties</b>		
Imposing excise tax on two new categories of excise goods: novel tobacco products and liquids used in electronic cigarettes. Until 31 December 2018 the goods are zero-rated. Effective tax rates will be applicable as of 1 January 2019.	New tax	Announcement: 21-06-2017 Legislation: 12-12-2017 In force from: 01-02-2018
<b>Other taxes</b>		
Changing the retirement age to the state before increasing the retirement age.	Rate decrease; base decrease	Announcement: Bill submitted to Parliament 30-11-2015 Legislation: 16-11-2016 In force from: 1-10-2017
The Act of 12 October 2017 amending the tax on retail sales (Journal of Laws of 2017 item 2178) suspends collection of this tax until 1 January 2019.	Neutral	Announcement: 27-11-2017 Legislation: 12-10-2017 In force from: 01-01-2018
Amendment to the Gaming Law. According to new rules: – The activity in the scope of gaming machines outside the casino is covered under the state monopoly – Arranging gambling games via the Internet, excluding betting and promotion lotteries is covered under the state monopoly – A poker game can be organised outside casinos by entities arranging gambling games pursuant to a casino operating license granted or in the form of a poker tournament by an entity not holding a casino operating license – In order to ensure the protection of game participants against adverse effects of gambling, an entity exercising the state monopoly in the scope of games on gaming machines and an entity conducting the activity in the scope of gambling games arranged via the Internet shall be bound to implement the regulations of responsible gaming – The minister competent for public finance keeps the Register of domains intended for offering gambling games contrary to the Law – A telecommunications undertaking providing services related to access to the Internet shall be bound to prevent access, on a free of charge basis, to websites using names of Internet domains entered in the Register – Making payment services available by providers of payment services on websites using Internet domain names entered in the Register is prohibited	Base increase	Announcement: 25-05-2016 Legislation: 15-12-2016 In force from: 01-04-2017 (some provisions 01-07-2017)

# Portugal

**Table PT.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.9	14.6	14.9	14.5	14.1	12.7	13.3	14.0	14.0	13.8	14.3	14.6	14.9	10	27.7
VAT	7.6	8.2	8.3	8.2	8.1	6.8	7.5	8.1	8.3	8.1	8.5	8.5	8.5	9	15.8
Taxes and duties on imports excluding VAT	0.3	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.7	7	1.3
Taxes on products, except VAT and import duties	5.2	5.2	5.2	5.0	4.7	4.6	4.1	3.9	3.8	3.6	3.6	3.8	4.1	13	7.6
Other taxes on production	0.8	0.8	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.5	1.5	1.6	1.6	14	3.0
<b>Direct taxes</b>	8.2	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.1	11.4	11.0	10.9	10.3	16	19.1
Personal income taxes	4.9	5.0	5.1	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	15	12.6
Corporate income taxes	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.1	8	5.7
Other	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.4	0.4	0.4	0.4	22	0.8
<b>Social contributions</b>	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	9.1	19	16.9
Employers'	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	17	9.7
Households'	3.6	3.6	3.8	3.6	3.8	3.8	3.7	3.8	3.7	3.7	3.9	3.9	3.9	17	7.2
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.2	34.4	34.4	17	63.6
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	68.7	68.6	69.1	68.8	68.1	66.0	66.8	67.5	66.6	68.0	67.9	67.8	67.4	11	42.9
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	6.7	6.7	6.6	7.1	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	13	4.6
<b>Social security funds</b>	24.3	24.4	24.0	23.8	24.5	26.7	26.2	25.7	26.4	24.8	24.7	24.7	24.8	21	15.8
<b>EU institutions</b>	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.5	16	0.3
<b>C. Structure by economic function <sup>(3)</sup></b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.0	12.6	12.8	12.3	11.9	10.6	11.4	11.9	12.0	11.6	12.1	12.3	12.5	11	23.2
<b>Labour</b>	11.9	12.1	12.1	12.2	12.4	12.7	12.5	13.3	12.7	14.7	14.8	14.8	14.5	18	26.9
of which on income from employment	11.2	11.4	11.3	11.3	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.8	21	23.8
Paid by employers	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	18	9.7
Paid by employees	6.7	6.8	7.0	6.8	6.9	7.1	6.7	7.0	6.5	7.8	7.9	7.9	7.6	17	14.1
Paid by non-employed	0.7	0.7	0.8	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	10	3.1
<b>Capital</b>	6.2	6.1	6.4	7.3	7.4	6.6	6.5	7.1	7.1	7.8	7.3	7.4	7.3	12	13.5
Income of corporations	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.1	8	5.7
Income of households	0.8	0.7	0.7	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.8	11	1.6
Income of self-employed	0.5	0.5	0.5	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	20	1.1
Stock of capital	2.2	2.3	2.4	2.6	2.5	2.5	2.3	2.4	2.6	2.6	2.6	2.7	2.8	8	5.2

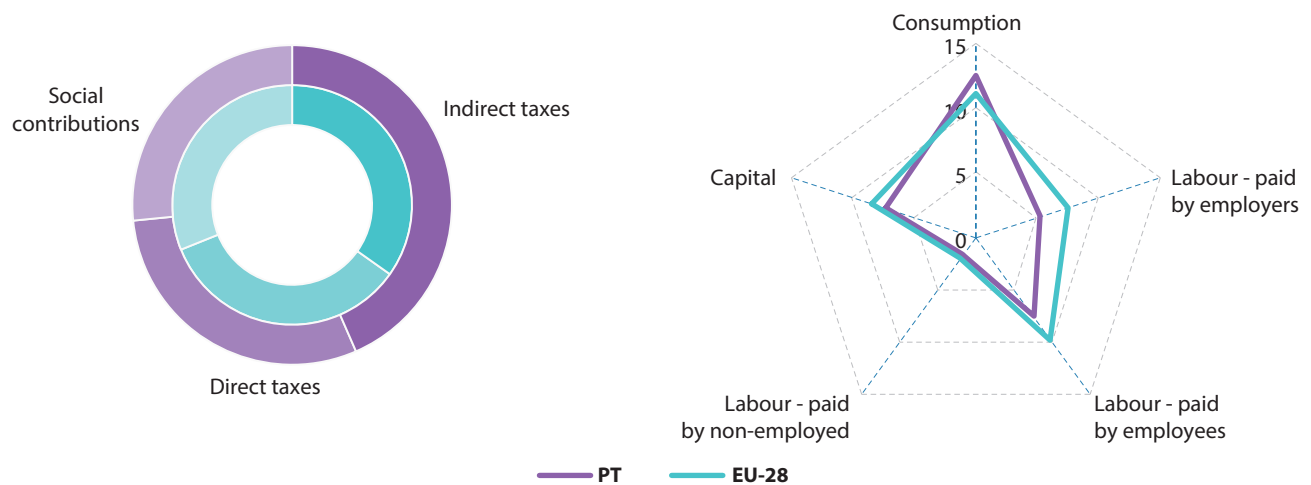
**Table PT.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.9	2.9	2.8	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	15	4.8
Energy	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	16	3.5
of which transport fuel taxes	:	:	1.9	1.8	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.6	1.7	11	
Transport	0.9	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	10	1.2
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.02	0.02	0.02	22	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	1.8	1.8	1.9	2.0	1.9	1.9	1.7	1.8	1.7	1.8	1.9	2.0	2.0	9	3.7
Recurrent taxes on immovable property	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	12	1.5
Other taxes on property	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.1	1.1	1.0	1.1	1.2	1.2	7	2.2
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	18.6	19.4	19.6	18.7	17.8	16.2	17.1	17.8	17.7	17.4	17.8	18.1	18.4	22	
<b>Labour</b>	23.7	23.8	24.2	24.6	24.7	24.7	24.5	26.1	25.8	28.8	29.4	29.7	29.0	23	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.  
 (3) Excluding taxes paid by EU civil servants to the EU.

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

**Figure PT.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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



Table PT.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Social transport passes included in 15 % VAT deductible, up to EUR 250.	Base decrease	Legislation: 28-12-2016 In force from: 01-01-2017
The PIT surtax was eliminated for the 1st and 2nd income brackets, will be eliminated by 30 June for the 3rd income bracket and by 30 November for the 4th and 5th income brackets.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
Deduction of 25 % of investment in startups, up to a limit of EUR 100 000 of investment and 40 % of the tax liability.	Base decrease	Legislation: 28-12-2016 In force from: 01-01-2017
Change in the income brackets and rates.	Neutral	Legislation: 29-12-2017 In force from: 01-01-2018
Up to 15 percentage points of the deduction coefficient has to be justified with expenses.	Neutral	Legislation: 29-12-2017 In force from: 01-01-2018
Minimum of existence is linked to the Social Benefits Index instead of being a lump sum.	Neutral	Legislation: 29-12-2017 In force from: 01-01-2018
Surtax elimination.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employee</b>		
The Extraordinary Solidarity Contribution on pensions was eliminated.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
<b>Corporate income tax</b>		
The minimum value for the special payment in advance was reduced to EUR 850.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
Deduction considering a 7 % retribution rate relative to increments of corporate capital (instead of 5 %) up to a limit of a EUR 2 million increment.	Base decrease	Legislation: 28-12-2016 In force from: 01-01-2017
12.5 % rate on taxable profit up to EUR 15 000 for companies located in a geographically unfavourable locality.	Rate decrease	Legislation: 28-12-2016 In force from: 01-01-2017
The first-in-first-out (FIFO) rules applicable to the deduction of tax losses have been repealed. The reporting period has also been reduced from 12 to 5 years, applicable to losses registered from 1 January 2017.	N/A	Legislation: 28-12-2016 In force from: 01-01-2017
State Surtax increased from 7 % to 9 % for taxable income above EUR 35 million.	Rate increase	Legislation: 29-12-2017 In force from: 01-01-2018
The reinvestment of withheld profits can occur within three years instead of two and the limit increases from EUR 5 million to EUR 7.5 million. For SMEs deduction can be 50 % of investment instead of 25 %.	Base decrease	Legislation: 29-12-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
Introduction of a VAT exemption for movable property donations to museums of the Portuguese Museum Network (Rede Portuguesa de Museus), and other donations of social interest.	Base decrease	Legislation: 21-11-2016 In force from: 01-01-2017
<b>Other excise duties</b>		
Taxes on tobacco were subject to a general increase of 3 %.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017
The surplus tax on energy products increased from EUR 0.005 to EUR 0.007 for petrol and from EUR 0.0025 to EUR 0.0035 for diesel.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017
Tax on sugared beverages: rate of EUR 8.22 per hl, below 80g per litre and EUR 16.46, 80g per litre or above.	New tax	Legislation: 28-12-2016 In force from: 01-01-2017
Fermented and sparkling beverages: rate increase to EUR 10.30 per hl.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017
All other alcoholic beverages: general rate increase of 3 %.	Rate increase	
<b>Recurrent taxes on immovable property (business and residential)</b>		
Additional rate of 0.7 % and 1 % on real estate total tax value above EUR 600 000 and EUR 1 000 000, respectively. There is a single rate of 0.4 % for a company's total real estate.	New tax	Legislation: 28-12-2016 In force from: 01-01-2017
5 year exemption (instead of 3) for rehabilitated urban property rented for permanent abode or used for permanent abode.	Base decrease	Legislation: 29-12-2017 In force from: 01-01-2018
<b>Other taxes</b>		
Tax on vehicles increased 3 %.	Rate increase	Legislation: 28-12-2016 In force from: 01-01-2017

## Romania

**Table RO.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	11.7	12.8	12.7	12.5	11.8	10.8	11.8	13.0	13.2	12.7	12.8	13.4	11.4	25	19.3
VAT	6.6	8.0	7.9	8.0	7.8	6.5	7.5	8.6	8.2	8.1	7.6	8.1	6.5	25	11.0
Taxes and duties on imports excluding VAT	1.0	0.9	0.9	0.3	0.2	0.2	0.4	0.5	0.5	0.4	0.4	0.4	0.4	10	0.6
Taxes on products, except VAT and import duties	3.5	3.4	3.4	3.7	3.2	3.5	3.4	3.4	3.8	3.6	3.9	4.0	3.8	15	6.5
Other taxes on production	0.5	0.5	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.6	0.9	0.8	0.7	23	1.3
<b>Direct taxes</b>	6.4	5.3	6.0	6.7	6.6	6.2	5.7	6.0	5.8	5.9	6.2	6.6	6.5	26	11.0
Personal income taxes	2.9	2.3	2.8	3.2	3.3	3.4	3.2	3.3	3.4	3.4	3.5	3.7	3.7	24	6.2
Corporate income taxes	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	2.2	18	3.8
Other	0.3	0.3	0.3	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	17	1.0
<b>Social contributions</b>	9.2	9.6	9.7	9.8	9.3	9.3	8.6	9.0	8.7	8.6	8.5	8.1	8.0	22	13.6
Employers'	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	4.9	20	8.3
Households'	3.3	3.2	3.4	3.6	3.3	3.5	3.1	3.4	3.2	3.0	3.0	3.1	3.1	19	5.3
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	27.2	27.7	28.4	29.0	27.6	26.3	26.2	28.1	27.7	27.2	27.5	28.0	25.9	27	43.9
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	63.3	62.8	62.9	62.1	62.9	60.8	63.2	63.9	63.5	63.9	64.4	66.6	64.8	13	28.5
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	3.4	3.1	3.4	4.0	3.2	3.5	4.0	3.8	3.6	3.7	3.6	3.4	3.6	18	1.6
<b>Social security funds</b>	33.3	34.1	33.7	33.2	33.2	35.2	32.5	31.9	32.5	32.1	31.7	29.5	31.2	11	13.7
<b>EU institutions</b>	n.a.	n.a.	n.a.	0.7	0.6	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.4	23	0.2
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.1	12.2	12.0	11.7	11.0	10.1	11.2	12.4	12.6	12.1	11.9	12.6	10.7	22	18.2
<b>Labour</b>	10.7	11.0	11.5	11.8	11.3	11.6	10.9	11.0	11.0	10.9	10.8	10.3	10.1	26	17.1
of which on income from employment	10.7	10.9	11.5	11.7	11.3	11.4	10.7	10.8	10.8	10.7	10.6	10.1	9.9	26	16.7
Paid by employers	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	4.9	21	8.3
Paid by employees	4.8	4.6	5.2	5.5	5.3	5.6	5.3	5.3	5.3	5.2	5.1	5.1	4.9	28	8.4
Paid by non-employed	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	0.3
<b>Capital</b>	5.4	4.5	4.9	5.5	5.2	4.6	4.1	4.6	4.1	4.2	4.8	5.1	5.1	21	8.7
Income of corporations	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	2.2	20	3.8
Income of households	1.0	0.6	0.7	0.8	0.9	0.9	0.6	0.7	0.7	0.6	0.9	1.2	1.4	8	2.3
Income of self-employed	0.4	0.3	0.3	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	23	0.7
Stock of capital	0.9	0.9	1.0	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	23	1.8

Table RO.1: Tax Revenue (continued)

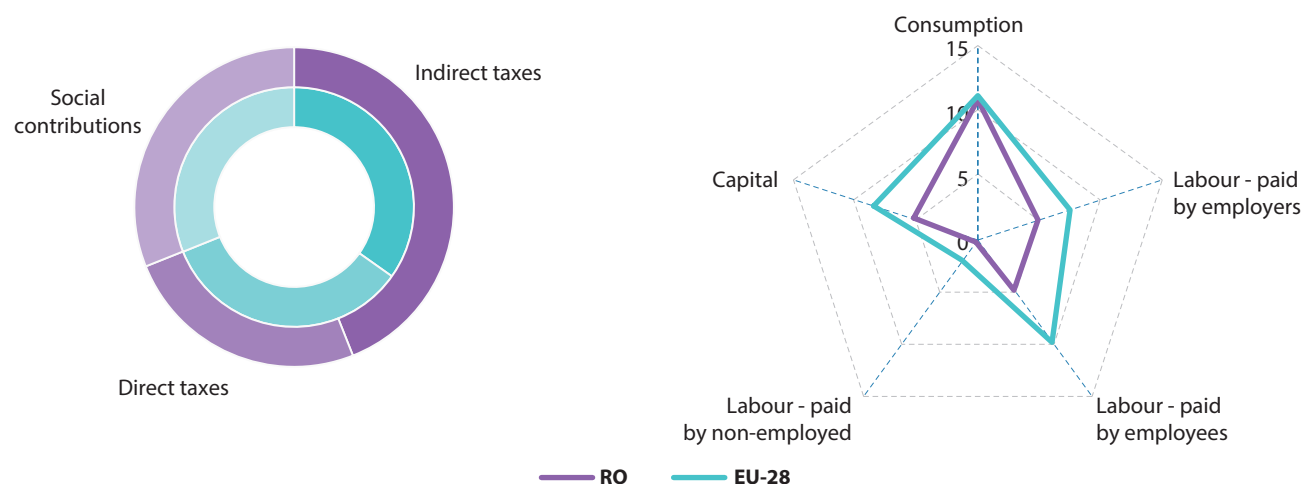
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.3	2.0	1.9	2.0	1.7	1.9	2.1	1.9	2.0	2.0	2.3	2.4	2.3	18	4.0
Energy	2.1	1.8	1.7	1.7	1.4	1.6	1.8	1.7	1.7	1.7	2.1	2.2	2.1	12	3.6
of which transport fuel taxes	:	:	:	1.5	1.3	1.5	1.5	1.3	1.3	1.4	1.7	1.7	1.7	13	
Transport	0.1	0.1	0.1	0.3	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	21	0.4
Pollution and resources	0.14	0.09	0.08	0.02	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	25	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.7	0.7	0.8	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	21	1.4
Recurrent taxes on immovable property	0.5	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	15	1.0
Other taxes on property	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	23	0.4
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	16.4	17.9	17.8	17.8	17.8	16.9	18.1	20.3	20.5	20.1	19.7	20.9	17.8	23	
<b>Labour</b>	29.3	28.1	30.1	31.8	28.7	30.2	30.1	33.0	33.1	33.8	32.1	31.2	28.8	24	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure RO.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table RO.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
For the monthly taxable income obtained from pensions: Increase the amount of monthly exempt pension allowance from RON 1 050 to RON 2 000, and pensioners are exempt from payment of social healthcare contributions (health contribution for pension income will be acquitted from the state budget).	Base decrease	Announcement: 01-11-2016 Legislation: 12-01-2017 In force from: 01-02-2017
Increase in personal deductions granted to individuals with a gross monthly income of up to RON 1 950 inclusive, as well as up to RON 3 600. For a monthly gross income exceeding RON 3 600, no personal deduction is granted.	Base decrease	Legislation: 08-11-2017 In force from: 01-01-2018
The personal income flat tax rate will be decreased from 16 % to 10 %, except for gambling income, income from the transfer of real estate, and dividend income.	Rate decrease	Legislation: 08-11-2017 In force from: 01-01-2018
<b>Social security contributions: Employee</b>		
Introduction of a maximum ceiling for the monthly calculation base of the social health insurance contributions. The maximum ceiling is 5 gross average earnings	Base decrease	Legislation: 08-09-2015 In force from: 01-01-2017
The maximum ceiling for the monthly calculation base of the compulsory contributions to the pension fund and to the health insurance fund was repealed.	Base increase	Announcement: 01-11-2016 Legislation: 06-01-2017 In force from: 01-02-2017
People who obtain revenues from investment (dividends, interests) or/and other sources, and who, alongside these, obtain other revenues for which they pay health contributions, such as salaries, pensions, revenues from independent activities, revenues from rent, etc. will pay health contributions for all these revenues.	Base increase	Legislation: 08-09-2015 In force from: 01-01-2017
Reintroduction of the exemption from health contributions of people who derive revenues from investment (dividends, interests) or/and other sources, and who, alongside these, obtain other revenues for which they pay these contributions, such as salaries, pensions, revenues from independent activities, revenues from rent, etc.	Base decrease	Legislation: 06-01-2017 In force from: 01-02-2017
Transfer of contributions from employer to employee; decrease the social security contributions payable by employees: • 25% social insurance contribution • 10% health insurance contribution.	Rate decrease	Legislation: 08-11-2017 In force from: 01-01-2018
<b>Social security contributions: Employer</b>		
Employers will have to pay the work insurance contribution by applying 2.25 % to employment income and "assimilated" employment income.	N/A	Legislation: 08-11-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
The tax rate of 1 % applies to all micro-enterprises with one or more employees (previously, those with one employee applied a rate of 2 %). For micro-enterprises with no employees, the tax rate of 3 % remains unchanged. The condition regarding the income that a company must obtain in order to be considered a micro-enterprise was changed. Thus, revenues obtained by the company must not exceed the equivalent in Lei of EUR 500 000. Previously, the limit had been set at EUR 100 000.	Base increase	Legislation: 06-01-2017 In force from: 01-02-2017
Increase of the turnover threshold for application of the micro-enterprise tax regime from EUR 500 000 per year to EUR 1 000 000 per year	Base increase	Legislation: 08-11-2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
Companies that meet certain conditions will be required to pay the specific tax on activities they carry out.	N/A	Legislation: 07-11-2016 In force from: 01-01-2017
<b>Value-added tax</b>		
Reduction of the standard VAT rate from 20 % to 19 %, including VAT for excise duties.	Rate decrease	Legislation: 08-09-2015 In force from: 01-01-2017
Introduction of a special regime for agricultural activities regarding VAT.	N/A	Legislation: 06-12-2016 In force from: 01-01-2017
The VAT split-payment mechanism is optional from 1 October 2017, and mandatory from 1 January 2018.	N/A	Legislation: 27-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Removal of the 7 cents excise duty.	Rate decrease	Legislation: 08-09-2015 In force from: 01-01-2017
Increase of the excise duty on energy products gradually.	Rate increase	Legislation: 30-09-2017 In force from: 15-09-2017
Increase the excise duty from RON 430.71 / 1000 cigarettes in 2016 to RON 435.58 / 1000 cigarettes.	Rate increase	Legislation: 08-09-2015 In force from: 01-01-2017
Increase in the excise duty to RON 448.74 / 1000 cigarettes	Rate increase	Legislation: 18-07-2017 In force from: 01-01-2018

**Table RO.2:** Latest tax reforms (continued)

Description of measure	Change	Date
<b>Transaction taxes (movable and immovable property)</b>		
In determining PIT for the tax income derived by taxpayers from the transfer of real estate from the personal property, a deduction of RON 450 000 RON is granted, the difference being taxed at a rate of 3 %.	Base decrease	Legislation: 06-01-2017 In force from: 01-02-2017
<b>Other taxes</b>		
Elimination of the construction tax.	N/A	Legislation: 08-09-2015 In force from: 01-01-2017

## Slovakia

Table SK.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.2	12.6	11.3	11.2	10.6	10.5	10.2	10.7	10.0	10.4	10.7	10.9	10.8	27	8.7
VAT	7.6	7.7	7.3	6.6	6.7	6.6	6.2	6.7	6.0	6.3	6.6	6.9	6.7	23	5.4
Taxes and duties on imports excluding VAT	0.6	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	19	0.1
Taxes on products, except VAT and import duties	3.2	3.8	3.0	3.6	2.8	3.0	3.1	3.0	2.9	2.9	2.9	2.9	3.0	21	2.4
Other taxes on production	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.8	1.0	1.1	1.1	1.0	1.0	20	0.8
<b>Direct taxes</b>	6.4	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.8	7.3	7.3	23	6.0
Personal income taxes	3.0	3.0	2.9	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	26	2.7
Corporate income taxes	2.5	2.7	2.8	2.9	3.0	2.5	2.5	2.4	2.4	2.9	3.3	3.7	3.5	5	2.8
Other	0.8	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.5	0.5	18	0.4
<b>Social contributions</b>	13.0	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.8	14.1	7	11.4
Employers'	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	8.0	9	6.5
Households'	5.4	5.6	5.4	5.3	5.2	5.7	5.3	5.6	5.7	5.8	5.8	5.8	6.1	8	5.0
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	31.6	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.0	32.1	32.2	23	26.1
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	55.5	58.8	58.2	58.2	57.6	54.9	54.7	55.3	54.1	53.9	54.9	55.9	55.2	20	14.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	4.2	2.3	2.4	2.3	2.2	2.5	2.4	2.4	2.5	2.4	2.3	1.7	1.6	24	0.4
<b>Social security funds</b>	40.1	38.4	38.9	38.8	39.4	42.0	42.1	41.5	42.8	43.2	42.2	42.0	42.7	2	11.2
<b>EU institutions</b>	0.2	0.5	0.6	0.7	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.5	17	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.5	11.9	10.7	10.7	10.1	10.0	9.7	10.1	9.3	9.6	9.9	10.2	10.1	25	8.2
<b>Labour</b>	15.5	15.0	14.1	14.0	14.4	15.0	14.6	14.8	15.1	16.1	16.2	16.7	17.2	14	14.0
of which on income from employment	12.9	12.4	11.5	11.4	12.1	12.3	12.4	12.1	12.4	13.3	13.5	14.0	14.4	16	11.6
Paid by employers	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	8.0	12	6.5
Paid by employees	5.4	5.5	5.2	5.2	5.6	5.6	5.6	5.6	5.7	5.8	5.8	6.1	6.4	23	5.2
Paid by non-employed	2.5	2.6	2.6	2.6	2.3	2.7	2.2	2.7	2.7	2.8	2.7	2.7	2.9	6	2.3
<b>Capital</b>	4.6	4.4	4.4	4.4	4.5	3.8	3.7	3.6	3.8	4.4	4.8	5.1	4.9	22	4.0
Income of corporations	2.9	2.9	3.1	3.2	3.3	2.7	2.6	2.6	2.6	3.1	3.5	3.9	3.7	4	3.0
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	27	0.1
Income of self-employed	0.5	0.4	0.4	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Stock of capital	1.1	1.1	0.9	0.8	0.8	0.9	0.9	0.9	1.1	1.2	1.1	1.0	1.0	25	0.8

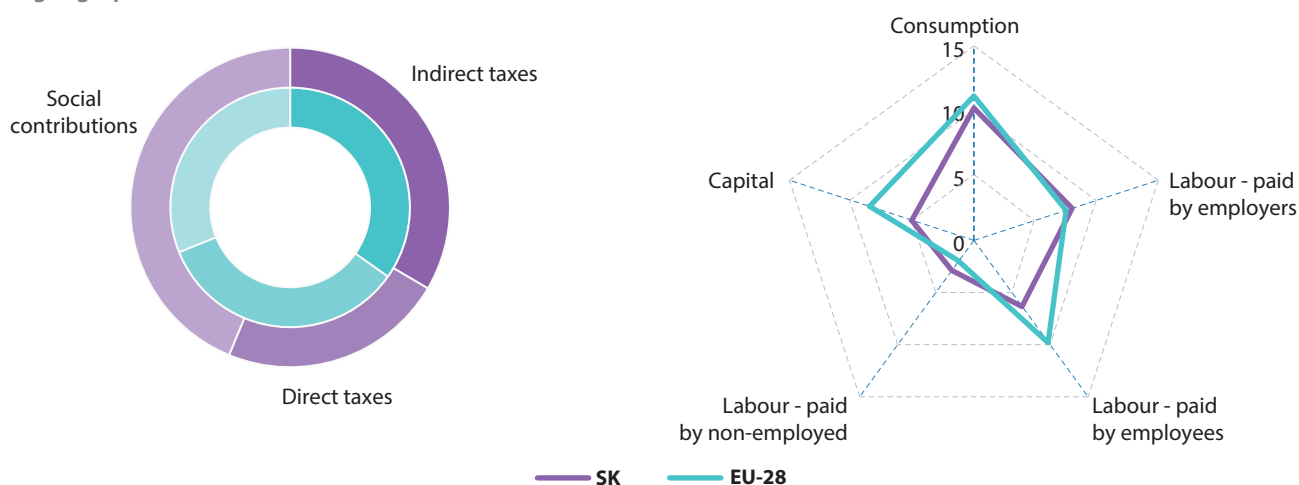
**Table SK.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.4	2.3	2.2	2.1	2.0	1.9	1.8	1.8	1.7	1.7	1.8	1.8	1.8	27	1.5
Energy	2.2	2.1	1.9	1.8	1.8	1.7	1.6	1.6	1.5	1.5	1.5	1.6	1.6	21	1.3
of which transport fuel taxes	:	:	1.9	1.8	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.5	16	
Transport	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	24	0.1
Pollution and resources	0.07	0.06	0.09	0.08	0.04	0.04	0.04	0.03	0.04	0.04	0.03	0.03	0.03	18	0.0
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	26	0.3
Recurrent taxes on immovable property	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	19	0.3
Other taxes on property	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	28	0.0
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	20.6	21.4	19.4	19.6	18.1	16.9	17.1	18.0	16.5	17.4	18.3	19.0	18.8	20	
<b>Labour</b>	35.7	34.1	31.9	32.3	34.2	32.8	33.5	32.8	33.5	35.8	35.9	36.5	36.5	11	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3		0.3
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		:
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	:	:	:	:	:	:	:		:

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure SK.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

**Table SK.2:** Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Introduction of 7 % withdrawal tax on dividends.	New tax	Legislation: 21-09-2016 In force from: 01-01-2017
Exemption of income from the sale of ownership interest in domestic corporations if ownership is higher than 10 % and held more than 24 months.	Base decrease	Legislation: 28.12.2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Lump-sum expenditures will increase up to 60 % of business income, with maximum threshold of EUR 20 000 annually.	Base decrease	Legislation: 21-09-2016 In force from: 01-01-2017
<b>Social security contributions: Employee</b>		
Increase of maximum assessment base (maximum threshold for contributions to apply) from 5 x average wage (t-2) to 7 x average wage (t-2). Applicable to both SSC of employees and employers.	Base increase	Legislation: 11-10-2016 In force from: 01-01-2017
Abolition of maximum assessment base (maximum threshold for contributions to apply). Applicable to both SSC of employees and employers.	Base increase	Legislation: 14-12-2016 In force from: 01-01-2017
New social insurance contribution allowance for pensioners. The allowance is applicable only on income from contract of services. The amount of allowance is EUR 200 per month. Applicable to both SSC of employees and employers.	Base decrease	Legislation: 09-11-2017 In force from: 01-07-2018
<b>Social security contributions: Employer</b>		
Health contribution from dividends replaced by withdrawal tax on dividends.	Neutral	Legislation: 21-09-2016 In force from: 01-01-2017
Abolition of health insurance contribution allowance for employer. (The amount of allowance was EUR 380. The allowance decreased with rising income.)	Base increase	Legislation: 30-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Decrease of CIT rate from 22 % to 21 %.	Rate decrease	Legislation: 17-10-2015 In force from: 01-01-2017
The 25 % R&D super-deduction introduced in 2015 was increased to 100 %.	Base decrease	Legislation: 28.12.2017 In force from: 01-01-2018
Exemption of income from the sale of ownership interest in domestic corporations if ownership is higher than 10 % and held more than 24 months.	Base decrease	Legislation: 28.12.2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
Increase and prolongation of special levy on enterprises in regulated sector - 100 % increase of monthly rate (current level - 0.363 %).	Rate increase; base increase	Legislation: 21-09-2016 In force from: 01-01-2017
Prolongation of special levy on selected financial institutions - Monthly rate 0.2 %, abolition after 2020.	Neutral	Legislation: 17-08-2016 In force from: 01-01-2017
<b>Other excise duties</b>		
Increase of minimum and special rate and gradual increase of excise duty from cigarettes based on a calendar.	Rate increase	Legislation: 17-08-2016 In force from: 01-01-2017
<b>Other taxes</b>		
8 % levy on a new non-life insurance contracts.	New tax	Legislation: 14-12-2016 In force from: 01-01-2017



## Slovenia

Table SI.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	15.5	15.5	15.0	14.7	14.1	13.7	14.2	14.2	14.6	15.1	15.0	14.9	14.7	11	5.9
VAT	8.4	8.5	8.4	8.3	8.3	7.9	8.1	8.1	8.0	8.4	8.4	8.3	8.2	11	3.3
Taxes and duties on imports excluding VAT	0.4	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	24	0.1
Taxes on products, except VAT and import duties	4.0	4.0	4.0	4.0	4.0	4.6	4.8	4.7	5.1	5.2	5.1	5.2	5.1	7	2.1
Other taxes on production	2.8	2.8	2.4	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	18	0.5
<b>Direct taxes</b>	8.1	8.6	9.0	9.0	8.8	8.1	8.1	7.9	7.6	7.0	7.2	7.2	7.4	22	3.0
Personal income taxes	5.6	5.4	5.6	5.5	5.7	5.7	5.6	5.6	5.7	5.1	5.0	5.1	5.2	19	2.1
Corporate income taxes	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	28	0.6
Other	0.6	0.4	0.4	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	16	0.3
<b>Social contributions</b>	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.5	14.3	14.4	14.5	6	5.8
Employers'	5.3	5.5	5.4	5.3	5.4	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.5	16	2.2
Households'	8.7	8.5	8.4	8.2	8.4	9.0	9.2	9.1	9.2	9.0	8.9	8.9	8.9	2	3.6
<b>Less: capital transfers <sup>(2)</sup></b>	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
<b>Total</b>	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	36.7	36.4	36.6	36.6	14	14.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	55.4	55.9	55.7	54.4	53.4	49.9	49.2	49.2	48.9	49.5	50.3	51.0	51.1	22	7.6
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		0.0
<b>Local government</b>	7.6	7.4	7.7	9.1	8.9	10.0	10.8	10.8	11.0	10.9	10.6	9.5	9.5	11	1.4
<b>Social security funds</b>	36.8	36.4	36.2	35.9	37.2	39.6	39.6	39.5	39.7	39.2	38.8	39.1	39.1	5	5.8
<b>EU institutions</b>	0.2	0.3	0.4	0.7	0.6	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	21	0.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	13.2	13.1	12.9	12.9	13.1	13.3	13.7	13.7	14.0	14.5	14.4	14.4	14.2	8	5.7
<b>Labour</b>	20.2	20.0	19.7	18.6	18.7	19.0	19.2	19.0	19.1	18.4	18.0	18.2	18.3	10	7.4
of which on income from employment	19.4	19.4	19.0	18.0	18.1	18.2	18.3	18.1	18.1	17.5	17.3	17.5	17.6	10	7.1
Paid by employers	7.0	7.1	6.8	6.4	6.0	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.5	17	2.2
Paid by employees	12.4	12.2	12.2	11.6	12.1	12.6	12.6	12.5	12.4	11.9	11.9	12.0	12.0	4	4.9
Paid by non-employed	0.8	0.6	0.6	0.6	0.6	0.8	0.9	0.9	1.0	0.9	0.8	0.7	0.7	18	0.3
<b>Capital</b>	4.0	4.8	5.1	5.6	4.8	4.1	4.2	4.0	3.9	3.7	4.0	4.0	4.1	25	1.7
Income of corporations	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	28	0.6
Income of households	0.3	0.2	0.3	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	19	0.2
Income of self-employed	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	14	0.4
Stock of capital	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.2	1.2	1.2	1.1	1.1	22	0.5

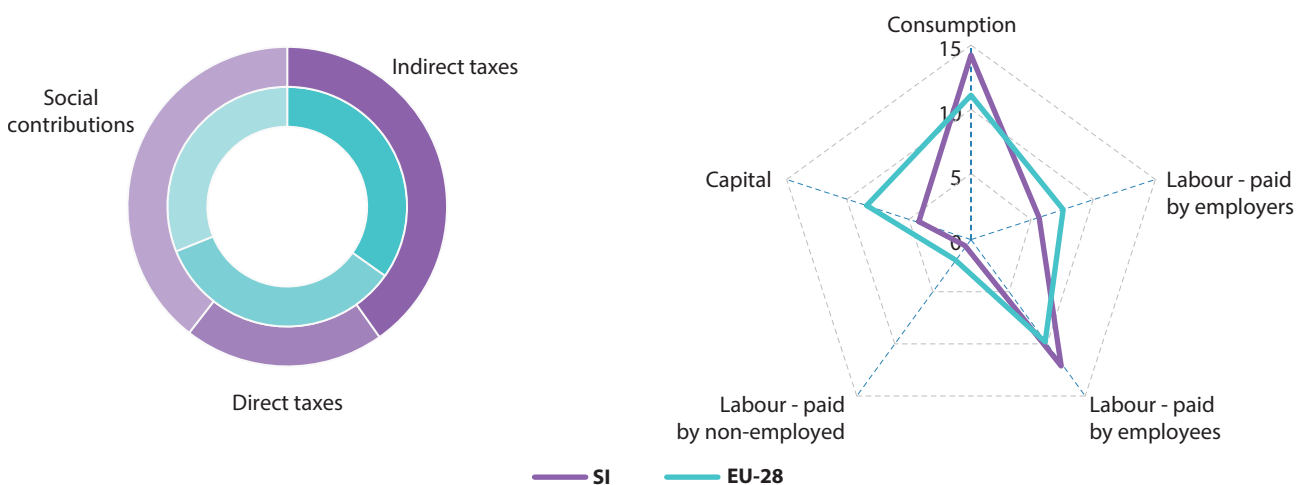
**Table SI.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	3.2	3.1	3.0	3.0	3.0	3.5	3.6	3.5	3.9	3.9	3.9	3.9	3.9	2	1.6
Energy	2.5	2.4	2.3	2.3	2.3	2.9	3.1	2.9	3.3	3.3	3.3	3.3	3.3	1	1.3
of which transport fuel taxes	:	:	2.1	2.1	2.1	2.7	2.5	2.4	2.8	2.7	2.6	2.6	2.6	1	
Transport	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	16	0.2
Pollution and resources	0.22	0.24	0.19	0.18	0.16	0.15	0.16	0.16	0.16	0.17	0.16	0.16	0.15	6	0.1
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	23	0.3
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	17	0.2
Other taxes on property	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	25	0.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	23.6	23.4	23.9	24.1	24.4	23.4	23.4	23.3	23.3	24.7	25.0	25.5	25.1	8	
<b>Labour</b>	37.5	37.5	37.3	35.9	35.8	35.0	34.9	35.2	35.3	35.0	35.3	35.9	35.6	12	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.

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

**Figure SI.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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

Table SI.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
(1) Change of the income tax scale, which brings the overall burden reduction for all taxpayers with income above the 1.6 of the average wage in Slovenia (between current 2nd and 3rd tax bracket a new tax bracket at the net tax base of EUR 48 000 and with the rate of 34 % is introduced, while the rate of a personal income tax in the 4th bracket is reduced from 41 % to 39 %). (2) An increase in income threshold for eligibility for a higher additional general tax relief, namely the increase of EUR 300 from the current EUR 10 866.37 to EUR 11 166.37 of the total active income per taxpayer. (3) Income paid as a reward for performance is exempt from income tax (but not from social security contributions), but only up to 70 % of the last known average monthly wage in the Republic of Slovenia.	Rate decrease; base decrease	Legislation: 27-09-2016 In force from: 01-01-2017
(1) Introduction of a linearly determined general tax relief for incomes between EUR 11 166.67 and EUR 13 316.83 (2) Introduction of a special tax scheme for income from employment of posting employees abroad. (3) Increase of tax allowance for the income from students' work from 70 % to 100 % of the general allowance. (4) Increase of the PIT exemption for the income paid as a reward for the business performance from 70 % to 100 % of the latest known average monthly wage in the Republic of Slovenia.	Base decrease	Legislation: 08-12-2017 In force from: 01-01-2018
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Introduction of some anti-avoidance provisions in the flat-rate system for the self-employed.	Neutral	Legislation: 08-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
An increase in the CIT rate by 2 percentage points (from 17 % to 19 %).	Rate increase	Legislation: 19-10-2016 In force from: 01-01-2017
(1) Introduction of some anti-avoidance provisions in the flat-rate system. (2) Additional solutions have been adopted to include all revaluation effects and reclassify all financial instruments into the tax base as a result of the amendments to the International Financial Reporting Standard no. 9.	Neutral	Legislation: 08-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
A two step increase in the minimum excise duty: firstly, an increase from EUR 106 to EUR 109 per 1 000 cigarettes (entry into force on 1 February 2017); secondly, an increase from EUR 109 to EUR 111 per 1 000 cigarettes (entry into force on 1 July 2017).	Rate increase	Legislation: 05-01-2017 In force from: 01-02-2017
<b>Other taxes</b>		
Allowing pre-filled tax forms and establishing additional options for the payment of tax debts (for example, allowing a deferral of the due date for payment of taxes and contributions for five days after the submission of a tax return).The liquidity effect is expected.	N/A	Legislation: 27-09-2016 In force from: 01-01-2017
Taxpayers are charged no fee for the use of a credit or debit cards when making a tax or other public duty payment under the public payments administration system.	Neutral	Legislation: 08-12-2017 In force from: 01-01-2018
Free choice of a taxpayer whether to use an electronic device or a pre-numbered receipt book when issuing a receipt.	Neutral	Legislation: 08-12-2017 In force from: 01-01-2018

## Spain

Table ES.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.0	12.4	12.4	11.7	9.8	8.7	10.4	10.1	10.6	11.3	11.7	12.0	11.8	24	131.9
VAT	6.1	6.3	6.3	5.9	5.0	3.9	5.4	5.3	5.5	6.1	6.3	6.5	6.4	26	72.1
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2	15	2.0
Taxes on products, except VAT and import duties	4.7	4.8	4.9	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	18	37.2
Other taxes on production	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.8	1.9	1.9	2.0	1.8	11	20.6
<b>Direct taxes</b>	10.7	11.3	12.1	13.3	10.9	9.8	9.7	9.9	10.6	10.8	10.7	10.7	10.5	14	117.2
Personal income taxes	6.4	6.6	7.0	7.6	7.1	6.8	7.1	7.4	7.6	7.7	7.7	7.3	7.3	12	81.1
Corporate income taxes	3.5	3.9	4.2	4.8	2.9	2.4	2.0	1.9	2.3	2.2	2.1	2.4	2.3	17	25.6
Other	0.8	0.8	0.9	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	0.9	13	10.5
<b>Social contributions</b>	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.8	11.5	11.7	11.4	11.4	16	127.5
Employers'	8.6	8.6	8.6	8.7	8.6	8.5	8.4	8.4	8.2	8.1	8.2	8.2	8.2	8	91.9
Households'	3.3	3.3	3.3	3.2	3.3	3.7	3.6	3.6	3.6	3.4	3.4	3.2	3.2	18	35.6
<b>Less: capital transfers <sup>(2)</sup></b>	0.4	0.4	0.4	0.4	0.6	0.9	0.8	0.8	0.8	0.6	0.4	0.4	0.3		
<b>Total</b>	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.2	33.0	33.6	33.7	33.3	21	372.8
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	44.0	44.6	44.8	45.9	40.9	35.7	40.5	39.0	37.4	41.9	42.5	42.7	41.7	25	155.5
<b>State government <sup>(1)</sup></b>	13.6	14.0	14.4	13.8	13.9	15.5	12.9	14.2	17.7	14.1	13.6	14.0	14.6		54.5
<b>Local government</b>	8.3	8.3	8.4	8.2	8.7	9.0	9.1	9.2	9.5	9.9	10.0	9.9	9.9	10	36.8
<b>Social security funds</b>	33.6	32.6	32.0	31.7	36.1	39.3	37.0	37.0	35.0	33.6	33.5	32.7	33.1	10	123.4
<b>EU institutions</b>	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	8	2.6
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	9.3	9.4	9.3	8.8	7.6	6.3	8.0	7.9	8.1	8.9	9.2	9.5	9.4	27	105.2
<b>Labour</b>	15.6	15.8	16.0	16.4	16.4	16.3	16.5	16.7	16.7	16.5	16.6	16.1	16.0	16	179.2
of which on income from employment	14.8	14.9	15.2	15.6	15.4	15.0	15.2	15.3	15.1	14.8	15.1	14.7	14.7	15	164.5
Paid by employers	8.5	8.6	8.6	8.6	8.6	8.4	8.3	8.3	8.1	8.0	8.2	8.1	8.2	11	91.6
Paid by employees	6.3	6.4	6.6	7.0	6.8	6.6	6.9	7.0	7.0	6.8	6.9	6.6	6.5	22	73.0
Paid by non-employed	0.8	0.8	0.8	0.8	0.9	1.3	1.4	1.4	1.6	1.6	1.5	1.3	1.3	14	14.6
<b>Capital</b>	9.3	10.0	10.7	11.1	8.2	7.2	6.7	6.6	7.4	7.6	7.8	8.2	7.9	11	88.4
Income of corporations	3.4	3.8	4.1	4.7	2.8	2.3	1.9	1.8	2.2	2.1	2.1	2.3	2.2	19	25.1
Income of households	0.6	0.8	1.1	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.8	12	9.2
Income of self-employed	1.8	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.6	9	18.2
Stock of capital	3.4	3.7	3.9	3.6	2.8	2.6	2.6	2.5	2.9	3.1	3.2	3.3	3.2	6	36.0

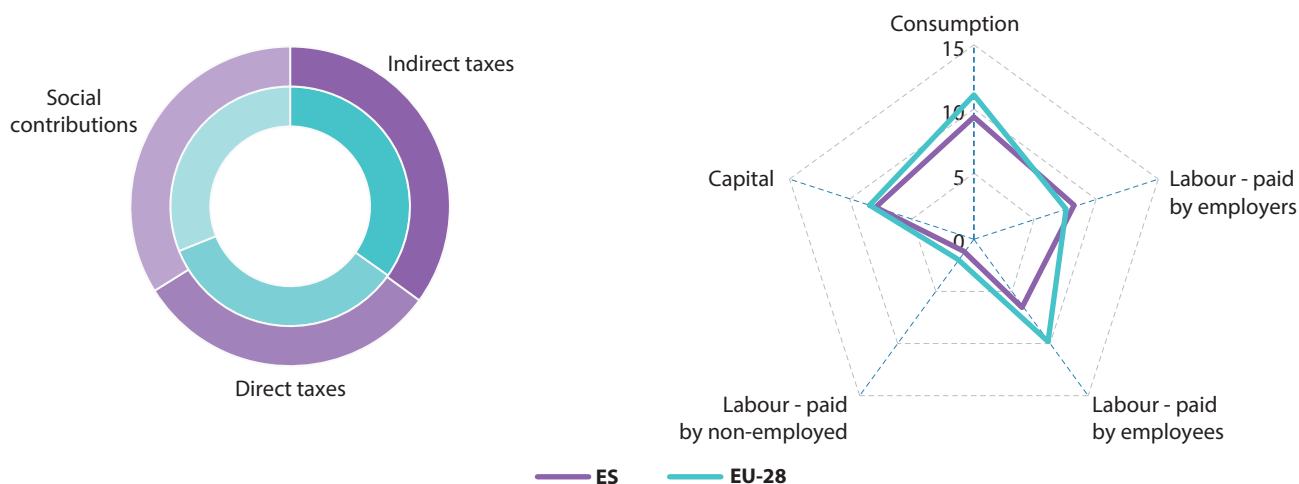
**Table ES.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Environmental taxes</b>	2.0	1.9	1.8	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.8	25	20.6
Energy	1.5	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	24	17.1
of which transport fuel taxes	:	:	1.2	1.2	1.1	1.1	1.1	1.0	1.0	1.2	1.1	1.1	1.1	24	
Transport	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	22	2.6
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.01	0.02	0.02	0.03	0.08	0.07	0.08	0.08	11	0.9
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>															
<b>Taxes on property</b>	2.8	3.0	3.2	3.0	2.3	2.1	2.1	2.0	2.4	2.6	2.7	2.9	2.7	5	30.7
Recurrent taxes on immovable property	0.7	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.1	1.2	1.3	1.2	1.2	8	13.5
Other taxes on property	2.1	2.3	2.5	2.3	1.6	1.2	1.2	1.0	1.3	1.4	1.5	1.6	1.5	3	17.2
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>															
<b>Consumption</b>	15.5	15.9	15.8	15.2	13.1	11.0	13.7	13.3	13.4	14.9	15.2	16.0	15.8	27	
<b>Labour</b>	31.1	31.3	31.8	32.2	30.8	29.5	30.3	30.9	31.4	31.3	31.9	30.7	30.9	21	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>															
<b>Total payable tax credits</b>	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2		1.8
Tax expenditure component	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1		1.0
Transfer component	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1		0.8
<b>Total tax revenue adjusted for payable tax credits</b>	<b>34.1</b>	<b>35.1</b>	<b>35.9</b>	<b>36.4</b>	<b>32.1</b>	<b>29.7</b>	<b>31.2</b>	<b>31.2</b>	<b>32.1</b>	<b>32.9</b>	<b>33.6</b>	<b>33.7</b>	<b>33.2</b>		<b>371.9</b>

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure ES.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

**Table ES.2:** Latest tax reforms

Description of measure	Change	Date
<b>Social security contributions: Employee</b>		
Regular update and increase in SSC lower ceiling by 8 % and upper ceiling by 3 %.	Base increase	Announcement: 02-12-2016 Legislation: 03-12-2016 In force from: 01-01-2017
<b>Social security contributions: Employer</b>		
Regular update and increase in SSC lower ceiling by 8 % and upper ceiling by 3 %.	Base increase	Announcement: 02-12-2016 Legislation: 03-12-2016 In force from: 01-01-2017
<b>Social security contributions: Self-employed</b>		
Regular update and increase in SSC upper ceiling by 3 %.	Base increase	Announcement: 02-12-2016 Legislation: 03-12-2016 In force from: 01-01-2017
<b>Corporate income tax</b>		
Non-allowance of losses derived from the transfer of shares or interests in companies, provided that such shares or interests qualify for the exemption on any positive income derived.	Base increase	Announcement: 02-12-2016 Legislation: 03-12-2016 In force from: 01-01-2017
Increase of the tax credit for investments in film productions, audiovisual series and live shows of performing and musical arts.	Neutral	Announcement: 06-06-2017 Legislation: 28-06-2017 In force from: 01-01-2017
<b>Value-added tax</b>		
Immediate Supply of Information System.	Neutral	Announcement: 02-12-2016 Legislation: 06-12-2016 In force from: 01-07-2017
Reduction of the tax rate applicable to live cultural shows, from 21 % to 10 %.	Rate decrease	Announcement: 4-4-2017 Legislation: 28-06-2017 In force from: 29-06-2017
Reduction of the tax rate applicable to the frames of prescription glasses, from 21 % to 10 %.	Rate decrease	Announcement: 4-4-2017 Legislation: 28-06-2017 In force from: 29-06-2017
<b>Other excise duties</b>		
Decrease in the partial refund of the Tax on Hydrocarbons for the purchases of diesel used in farming and cattle from EUR 78.71 to EUR 63.71 / 1 000 litres.	Rate increase	Announcement: 4-4-2017 Legislation: 28-06-2017 In force from: 01-07-2016
<b>Recurrent taxes on (net) wealth</b>		
Extended to 2017.	Neutral	Announcement: 02-12-2016 Legislation: 03-12-2016 In force from: 01-01-2017

## Sweden

Table SE.1: Tax Revenue

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	22.5	22.7	22.2	22.2	22.5	22.8	22.4	22.1	22.3	22.3	22.0	22.0	22.6	1	104.9
VAT	8.3	8.5	8.5	8.6	8.8	9.1	9.2	9.0	8.9	9.0	9.0	9.0	9.2	5	42.8
Taxes and duties on imports excluding VAT	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	22	0.6
Taxes on products, except VAT and import duties	3.4	3.4	3.2	3.2	3.1	3.3	3.2	3.0	3.0	2.9	2.7	2.7	2.7	23	12.8
Other taxes on production	10.6	10.6	10.3	10.3	10.4	10.2	9.9	9.9	10.2	10.3	10.1	10.0	10.5	1	48.8
<b>Direct taxes</b>	19.8	21.0	21.1	20.1	18.7	18.5	18.2	17.6	17.4	17.8	17.8	18.4	18.8	2	87.3
Personal income taxes	16.6	17.1	17.2	16.3	15.9	15.6	14.8	14.4	14.7	14.9	14.9	15.1	15.7	2	72.9
Corporate income taxes	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	2.9	2.8	9	13.1
Other	0.5	0.5	0.5	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	25	1.2
<b>Social contributions</b>	3.3	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	2.7	27	12.7
Employers'	2.6	2.6	2.6	2.6	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	2.7	25	12.4
Households'	0.7	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	0.4
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	45.6	46.6	46.0	45.0	44.0	44.1	43.2	42.5	42.6	42.9	42.6	43.1	44.1	5	205.0
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	59.6	61.1	62.0	63.3	61.4	61.1	62.7	62.3	61.3	61.2	61.8	62.6	62.8	14	128.6
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	32.8	32.1	31.9	30.4	32.0	32.2	30.7	30.8	31.8	31.9	31.3	30.6	30.7	1	62.9
<b>Social security funds</b>	7.3	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	24	12.7
<b>EU institutions</b>	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	26	0.6
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	11.9	12.1	11.9	11.9	12.1	12.6	12.5	12.2	12.1	12.0	11.9	12.0	12.1	12	56.3
<b>Labour</b>	28.1	27.7	27.0	25.9	26.3	25.9	24.5	24.5	25.2	25.4	25.0	24.8	25.7	1	119.4
of which on income from employment	23.8	23.7	22.9	22.3	22.7	22.2	21.3	21.6	22.1	22.2	21.9	21.8	22.6	1	105.2
Paid by employers	12.0	11.9	11.7	11.6	12.0	11.8	11.3	11.5	11.8	11.8	11.6	11.6	11.9	2	55.5
Paid by employees	11.8	11.8	11.3	10.7	10.8	10.5	10.0	10.1	10.3	10.4	10.3	10.2	10.7	9	49.7
Paid by non-employed	4.3	4.0	4.1	3.6	3.5	3.7	3.3	3.0	3.1	3.2	3.0	3.0	3.1	3	14.3
<b>Capital</b>	5.7	6.8	7.1	7.2	5.7	5.6	6.2	5.8	5.3	5.5	5.7	6.3	6.3	17	29.2
Income of corporations	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	2.9	2.8	9	13.1
Income of households	0.7	1.0	1.4	1.6	1.2	1.0	1.2	1.0	0.9	0.9	1.3	1.6	1.6	4	7.3
Income of self-employed	0.7	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	22	2.2
Stock of capital	1.6	1.6	1.6	1.3	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.4	17	6.6

**Table SE.1: Tax Revenue** (continued)

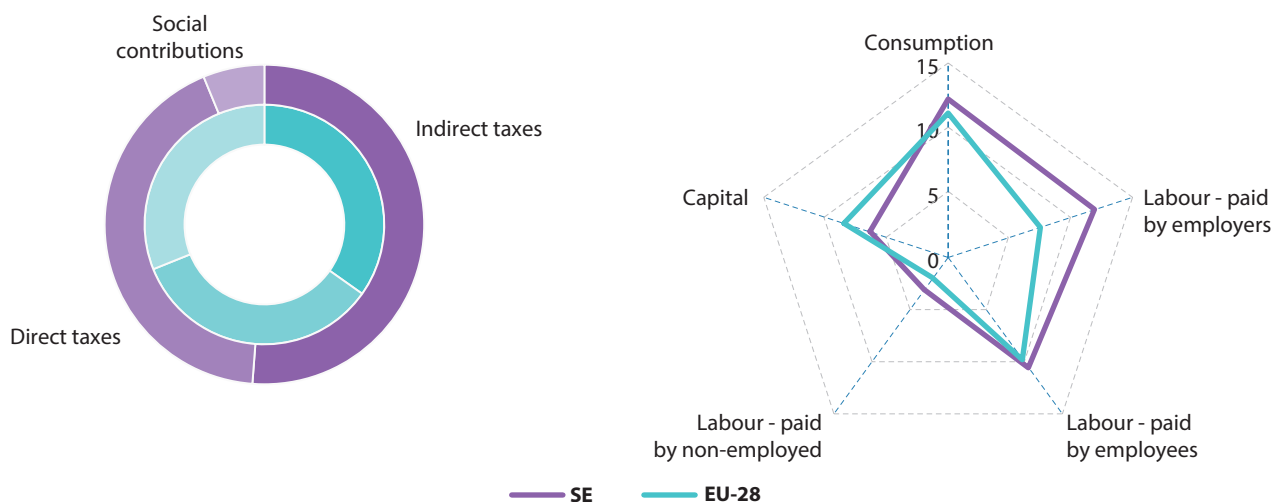
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float:right">as % of GDP</span>															
<b>Environmental taxes</b>	2.7	2.7	2.6	2.5	2.6	2.7	2.6	2.4	2.4	2.4	2.2	2.2	2.2	20	10.3
Energy	2.3	2.3	2.2	2.1	2.0	2.1	2.1	1.9	1.9	1.9	1.7	1.7	1.8	20	8.1
of which transport fuel taxes	:	:	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	1.0	26	
Transport	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	15	2.1
Pollution and resources	0.09	0.08	0.07	0.06	0.05	0.04	0.04	0.04	0.03	0.03	0.03	0.03	0.03	17	0.1
<b>E. Property taxes</b> <span style="float:right">as % of GDP</span>															
<b>Taxes on property</b>	1.4	1.4	1.3	1.1	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.1	1.2	13	5.7
Recurrent taxes on immovable property	0.9	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	14	3.5
Other taxes on property	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	19	2.2
<b>F. Implicit tax rates</b> <span style="float:right">%</span>															
<b>Consumption</b>	26.9	27.2	27.3	27.5	27.9	27.6	27.9	27.3	26.9	26.8	26.8	27.5	28.1	3	
<b>Labour</b>	43.5	43.5	42.8	41.3	41.1	39.4	39.2	39.1	38.9	38.8	38.6	39.1	40.2	8	
<b>G. Payable tax credits</b> <span style="float:right">as % of GDP</span>															
<b>Total payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Total tax revenue adjusted for payable tax credits</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure SE.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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



Table SE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Limited upward adjustment of the threshold for state income tax (announcement).	Base increase	Announcement: 21-09-2015 Legislation: 23-11-2016 In force from: 01-01-2017
Increased tax deduction for household work (repair of domestic appliances).	Base decrease	Announcement: 20-09-2016 In force from: 01-01-2017
Upward adjustment of the amount limit for deductibility for travel.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2017
Reduced tax by increasing the basic allowance for older people.	Base decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Tax reduction for sickness compensation and activity compensation.	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Higher special income tax for non-residents (increase to 25 %).	Rate increase	Announcement: 20-09-2017 In force from: 01-01-2018
Changed calculation and taxation of car benefit due to the new bonus-malus system.	N/A	Announcement: 20-09-2017
Reduced taxation of employee stock options in certain cases.	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Reduced tax for the elderly, same tax as younger workers 2020.	N/A	Announcement: 20-09-2017 In force from: 01-01-2019
Tax reduction for trade union membership fees.	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Taxation and paying taxes while working temporarily in Sweden.	Neutral	Announcement: 20-09-2017 In force from: 01-01-2019
<b>Personal income tax: Savings</b>		
Increased taxation on savings in investment savings accounts and in endowment insurance.	Base increase	Announcement: 20-09-2017 In force from: 01-01-2018
<b>Social security contributions: Self-employed</b>		
Decreased social security contributions for individual businesses in some cases.	Rate decrease	Announcement: 20-09-2016 In force from: 01-01-2017
<b>Taxes on payroll and workforce</b>		
Expansion of "growth support" (temporary 2018-2021).	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Removal of tax exemption for benefits of private health and medical care.	Base increase	Announcement: 20-09-2017 In force from: 01-07-2018
Staff registers in more business operations.	Neutral	Announcement: 20-09-2017 In force from: 01-07-2018
<b>Corporate income tax</b>		
Tonnage tax system for shipping.	New tax	Announcement: 21-09-2015 In force from: 01-01-2017
Abolition of deductibility for postponed loans.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2017
Deductibility for entertainment meals - abolished deductibility in income taxation.	Base increase	Announcement: 20-09-2016 In force from: 01-01-2017
EBIT-Interest deduction limit 35 %.	Base increase	Announcement: 20-09-2017 In force from: 01-07-2018
Reduced corporate tax rate to 20 %.	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Threshold for interest deduction .	Base decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Changed rules for tax allocation reserve.	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Increased reversal of funds in tax allocation reserve to 110 %.	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Changed rules for collateral allocation reserve.	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Increased reversal of funds in collateral allocation reserve.	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Temporary limitation of loss deductions to 50 %.	Base increase	Announcement: 20-09-2017 In force from: 01-07-2018

**Table SE.2: Latest tax reforms** (continued)

Description of measure	Change	Date
<b>Other corporate taxes</b>		
New transaction date at bankruptcy.	N/A	Announcement: 20-09-2017 In force from: 01-01-2018
Decreased expansion funds tax to 20 %.	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Tax rules for financial leasing.	N/A	Announcement: 20-09-2017 In force from: 01-07-2018
<b>Value-added tax</b>		
Increased VAT rate for movie tickets.	Rate increase	Announcement: 21-09-2015 In force from: 01-01-2017
Deductibility for entertainment meals - increased deductibility for VAT.	Base decrease	Announcement: 20-09-2016 In force from: 01-01-2017
Turnover limit for VAT.	Neutral	Announcement: 20-09-2016 In force from: 01-01-2017
Decreased VAT for some repairs.	Rate decrease	Announcement: 20-09-2016 In force from: 01-01-2017
Decreased VAT on on the display of natural areas (from 25 % to 6 %).	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Decreased taxable benefit for some environmentally adjusted cars.	Base decrease	Announcement: 21-09-2015 In force from: 01-01-2017
Tax on chemicals.	New tax	Announcement: 20-09-2016 In force from: 01-07-2017
Decreased energy tax for large computer centres.	N/A	Announcement: 20-09-2016 In force from: 01-01-2017
Abolition of tax on thermal effect.	Rate decrease	Announcement: 20-09-2016 In force from: 01-07-2017
Increased tax on electricity.	Rate increase	Announcement: 20-09-2016 In force from: 01-07-2017
Changed taxation on petrol and diesel fuel.	Rate decrease	Announcement: 20-09-2017 In force from: 01-07-2018
Changed taxation of bio fuels in petrol and diesel fuel.	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Tax effect due to adjusted reduction levels.	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Eliminated energy tax for ethanol in E85 and high-grade FAME.	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Bonus-malus excluding bonus on the expense side.	Rate increase	Announcement: 20-09-2017 In force from: 01-07-2018
Indexation of environmental taxes (tax on air travel and chemical tax with CPI, natural gas tax and waste tax with CPI + 2 %).	Rate increase	Announcement: 20-09-2017 In force from: 01-01-2018
Increased CO2 tax in the heating sector.	Rate increase; base increase	Announcement: 20-09-2017 In force from: 01-01-2018
Decrease in energy tax in heat production .	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Tax decrease for data centres.	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018
Tax on air travel.	New tax	Announcement: 20-09-2017 In force from: 01-04-2018
<b>Health-related taxes</b>		
Increased tax rate on alcohol.	Rate increase	Announcement: 20-09-2016 In force from: 01-01-2017
Tax on e-cigarettes.	New tax	Announcement: 20-09-2017 In force from: 01-07-2018
<b>Other excise duties</b>		
Decreased tax on advertising.	Rate decrease	Announcement: 21-09-2015 In force from: 01-01-2017
Decreased tax on advertising.	Rate decrease	Announcement: 20-09-2017 In force from: 01-01-2018

**Table SE.2:** Latest tax reforms (continued)

Description of measure	Change	Date
<b>Estate duties/inheritances/gift taxes</b>		
Increased allowed rate of write-down on investments in construction of buildings for housing.	N/A	Announcement: 20-09-2017 In force from: 01-07-2018
<b>Recurrent taxes on immovable property (business and residential)</b>		
Decreased real estate tax on hydroelectric power.	Rate decrease	Announcement: 20-09-2016 In force from: 01-07-2017
<b>Recurrent taxes on (net) wealth</b>		
Floor for imputed rent in yield tax on pension funds.	Rate increase	Announcement: 20-09-2016 In force from: 01-07-2017

## United Kingdom

**Table UK.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	12.2	11.8	11.8	11.8	11.4	11.0	12.3	12.8	12.8	12.8	12.9	12.9	13.0	19	311.3
VAT	6.2	6.0	6.0	6.0	5.9	5.2	6.1	6.8	6.8	6.7	6.8	6.8	6.8	21	163.1
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	17	4.0
Taxes on products, except VAT and import duties	4.3	4.1	4.2	4.2	3.9	4.0	4.2	4.2	4.1	4.2	4.3	4.2	4.4	12	104.9
Other taxes on production	1.5	1.5	1.5	1.4	1.5	1.6	1.8	1.6	1.7	1.7	1.7	1.7	1.6	13	39.3
<b>Direct taxes</b>	14.7	15.5	15.6	15.8	16.9	15.0	15.0	15.1	14.2	14.2	13.8	14.0	14.4	7	343.9
Personal income taxes	9.5	9.7	9.8	10.1	10.2	9.9	9.7	9.6	9.1	9.1	8.9	9.1	9.1	9	218.6
Corporate income taxes	3.0	3.4	3.5	3.3	3.0	2.6	2.9	2.9	2.7	2.6	2.5	2.5	2.8	10	67.2
Other	2.3	2.3	2.3	2.3	3.7	2.5	2.4	2.5	2.4	2.5	2.4	2.5	2.4	1	58.2
<b>Social contributions</b>	6.2	6.3	6.3	6.2	6.4	6.3	6.3	6.4	6.3	6.2	6.1	6.2	6.3	24	151.4
Employers'	3.4	3.5	3.5	3.6	3.7	3.7	3.6	3.7	3.7	3.6	3.6	3.6	3.7	24	89.0
Households'	2.8	2.8	2.8	2.6	2.7	2.7	2.7	2.7	2.6	2.6	2.5	2.6	2.6	23	62.4
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>Total</b>	33.1	33.5	33.7	33.8	34.7	32.4	33.5	34.2	33.3	33.2	32.7	33.1	33.7	18	806.6
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	94.4	94.5	94.5	94.6	94.6	93.9	94.1	94.3	94.3	94.3	94.3	94.4	94.5	3	761.9
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
<b>Local government</b>	5.1	5.0	5.0	5.0	4.9	5.6	5.4	5.2	5.2	5.2	5.2	5.1	5.0	16	40.7
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	14	4.1
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	10.5	10.1	9.9	9.9	9.8	9.4	10.4	11.1	11.0	11.0	10.9	11.0	11.0	21	262.6
<b>Labour</b>	13.0	13.2	13.3	13.4	13.5	13.1	13.6	13.5	13.0	12.8	12.5	12.5	12.9	23	309.6
of which on income from employment	12.8	13.1	13.1	13.2	13.3	13.0	13.5	13.3	12.8	12.6	12.2	12.3	12.7	22	303.8
Paid by employers	3.4	3.5	3.5	3.6	3.7	3.7	3.9	3.7	3.7	3.6	3.6	3.6	3.7	25	89.0
Paid by employees	9.4	9.6	9.6	9.6	9.6	9.4	9.6	9.6	9.1	8.9	8.7	8.7	9.0	12	214.9
Paid by non-employed	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	21	5.7
<b>Capital</b>	9.6	10.2	10.5	10.5	11.4	9.8	9.5	9.6	9.3	9.4	9.4	9.6	9.8	5	234.5
Income of corporations	3.0	3.4	3.5	3.3	3.0	2.6	2.9	2.9	2.7	2.6	2.5	2.5	2.8	11	67.2
Income of households	1.2	1.3	1.4	1.5	1.7	1.8	1.3	1.3	1.4	1.4	1.4	1.6	1.5	5	35.2
Income of self-employed	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.1	12	25.1
Stock of capital	4.0	4.0	4.2	4.3	5.4	4.1	4.1	4.2	4.1	4.4	4.4	4.4	4.5	1	106.9

Table UK.1: Tax Revenue (continued)

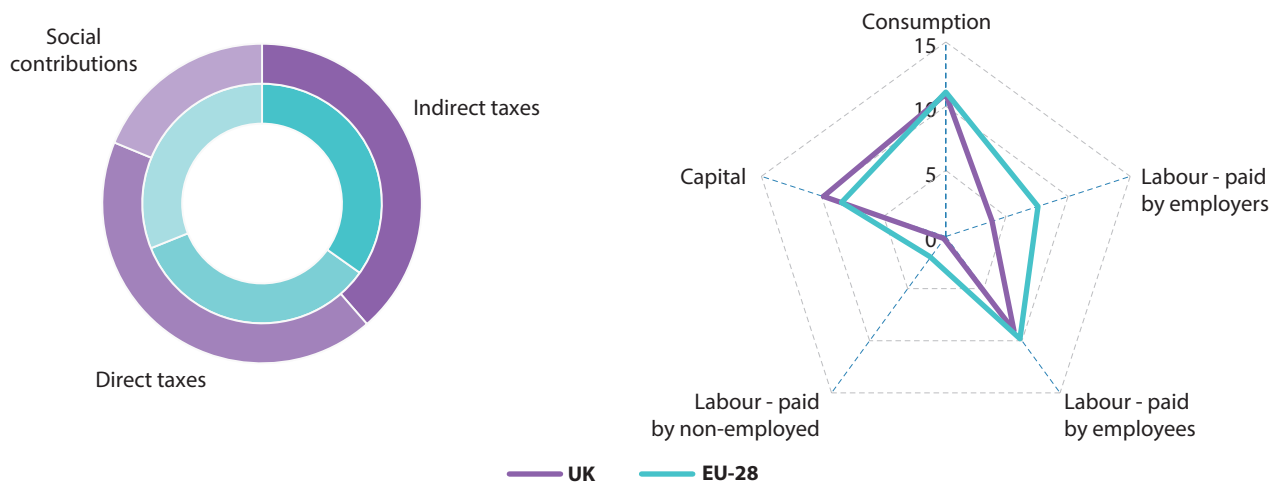
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Ranking 2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>															
<b>as % of GDP</b>															
<b>Environmental taxes</b>	2.4	2.3	2.2	2.3	2.3	2.4	2.5	2.5	2.4	2.5	2.4	2.5	2.4	16	58.3
Energy	1.9	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	18	43.0
of which transport fuel taxes	:	:	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.3	17	
Transport	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	13	13.5
Pollution and resources	0.08	0.08	0.08	0.08	0.08	0.07	0.09	0.09	0.08	0.09	0.08	0.07	0.07	13	1.8
<b>E. Property taxes</b>															
<b>as % of GDP</b>															
<b>Taxes on property</b>	3.8	3.9	4.1	4.1	5.2	3.9	3.9	4.0	4.0	4.2	4.2	4.2	4.3	2	102.5
Recurrent taxes on immovable property	2.9	2.9	2.9	2.9	3.0	3.2	3.2	3.1	3.1	3.1	3.1	3.1	3.1	2	73.3
Other taxes on property	0.9	0.9	1.1	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.1	1.2	6	29.2
<b>F. Implicit tax rates</b>															
<b>%</b>															
<b>Consumption</b>	16.8	16.2	16.1	16.1	15.9	15.2	16.8	18.1	17.8	17.6	17.6	17.6	17.6	25	
<b>Labour</b>	25.5	26.3	26.1	26.0	26.4	25.0	25.9	26.2	25.4	24.9	24.9	25.0	25.7	25	
<b>G. Payable tax credits</b>															
<b>as % of GDP</b>															
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		3.2
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0		1.1
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1		2.1
<b>Total tax revenue adjusted for payable tax credits</b>	<b>33.1</b>	<b>33.5</b>	<b>33.7</b>	<b>33.8</b>	<b>34.6</b>	<b>32.3</b>	<b>33.5</b>	<b>34.1</b>	<b>33.3</b>	<b>33.1</b>	<b>32.7</b>	<b>33.0</b>	<b>33.7</b>		<b>805.5</b>

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure UK.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

Table UK.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Personal Allowance: increase to GBP 11 500 in April 2017.	Base decrease	Announcement: 16-03-2016 In force from: 06-04-2017
Higher Rate Threshold: increase to GBP 45 000 in April 2017.	Base decrease	Announcement: 16-03-2016 In force from: 06-04-2017
Salary Sacrifice: remove tax and NICs advantages.	Base increase	Announcement: 23-11-2016 In force from: 06-04-2017
Disguised Remuneration: extend to self-employed and remove company deduction.	Base increase	Announcement: 23-11-2016 In force from: 06-04-2017
Company Car Tax: reforms to incentivise ULEVs.	Neutral	Announcement: 23-11-2016 Legislation: Finance Bill 2017 In force from: 06-04-2020
Air Quality: increase Company Car Tax diesel supplement by 1 percentage point from April 2018.	N/A	Announcement: 22-11-2017
Patient Capital Review: reforms to tax reliefs to support productive investment.	Neutral	Announcement: 22-11-2017
Royalty payments made to low tax jurisdictions: expand the scope of the existing royalty withholding tax rules to cover royalties, and other similar payments, that are connected with sales to UK customers, regardless of the existence of a permanent establishment in the UK.	N/A	Announcement: 22-11-2017
<b>Personal income tax: Unincorporated businesses/Self employment income</b>		
Sharing Economy: GBP 1 000 allowance for both trading and property income.	Rate decrease; base decrease	Announcement: 16-03-2016 In force from: 06-04-2017
<b>Personal income tax: Savings</b>		
Savings: remove withholding tax obligations for interest paid by collective investment vehicles (CIVs) and on peer to peer (P2P) loans for the 2017-18 tax year onwards.	Base decrease	Announcement: 16-03-2016 In force from: 06-04-2017
Money Purchase Annual Allowance: reduce to EUR 4 000 per annum.	Base increase	Announcement: 23-11-2016 In force from: 06-04-2017
Dividend Allowance: reduce to GBP 2 000 from April 2018.	Base increase	Announcement: 08-03-2017 Legislation: 01-11-2017 In force from: 06-04-2018
<b>Social security contributions: Employer</b>		
National Insurance contributions: align primary and secondary thresholds.	Rate increase	Announcement: 23-11-2016 In force from: 06-04-2017
<b>Corporate income tax</b>		
Corporation Tax: restrict relief for interest.	Rate increase; base increase	Announcement: 16-03-2016 In force from: 06-04-2017
Corporation Tax: extend scope of hybrid mismatch rules.	Base increase	Announcement: 16-03-2016 In force from: 01-01-2017
Corporation Tax: Loss reform relaxing the use of carried-forward losses, enabling them to be used against profits of any type and by any company within a group. It will also restrict the use of carried forward losses above a threshold of £5m so that they cannot reduce a company's profits by more than 50%.	Base increase	Announcement: 16-03-2016 In force from: 06-04-2017
Corporation Tax: defer bringing forward payment for large groups for two years.	Neutral	Announcement: 16-03-2016 In force from: 06-04-2017
Corporation Tax: freeze indexation allowance from January 2018.	N/A	Announcement: 22-11-2017
<b>Value-added tax</b>		
VAT Flat Rate Scheme: 16.5% rate for businesses with limited costs.	Rate increase	Announcement: 23-11-2016 In force from: 06-04-2017
VAT on telecoms outside the EU: align with international practice and prevent avoidance. UK VAT will be charged on all UK residents' mobile phone use, including when outside the EU. It will align UK VAT rules with OECD principles and deter VAT avoidance.	N/A	Announcement: 08-03-2017
VAT registration threshold: maintain at GBP 85 000 for two years.	N/A	Announcement: 22-11-2017 Legislation: 01-12-2017 In force from: 01-04-2018

**Table UK.2:** Latest tax reforms (continued)

Description of measure	Change	Date
Online VAT fraud: extend powers to combat online VAT fraud. HMRC will hold online marketplaces jointly and severally liable for any future unpaid VAT of a UK business arising from sales of goods in the UK via that online marketplace. HMRC will also extend new rules to online market place for non-UK seller relating to instances where marketplace knew or should have known that the non-UK business should be registered for VAT in the UK. The policy will require online sellers to display their VAT number on the online market place.	N/A	Announcement: 22-11-2017
<b>Environmentally-related taxes</b>		
Fuel Duty: freeze in 2017-18.	Rate decrease	Announcement: 23-11-2016 In force from: 06-04-2017
Air Quality: First Year Rate increased by one VED band for new diesel cars from April 2018.	N/A	Announcement: 22-11-2017
Air Passenger Duty: freeze for long-haul economy flights and raise business class multiplier.	N/A	Announcement: 22-11-2017
Fuel Duty: freeze the main rate of fuel duty at 57.95 pence per litre for 2018-19.	N/A	Announcement: 22-11-2017
Waste Crime: extend the scope of Landfill Tax to disposals made at sites without an environmental disposal permit. The measure provides for additional staff to enforce the new legislation.	N/A	Announcement: 22-11-2017 Legislation: 16-01-2018 In force from: 01-04-2018
<b>Health-related taxes</b>		
Soft Drinks Industry Levy. Introduces a volume-based levy on producers and importers of added sugar soft drinks with a total sugar content over 5g per 100ml.	New tax	Announcement: 16-03-2016 In force from: 06-04-2017
Tobacco Duty: continue escalator and index Minimum Excise Duty.	N/A	Announcement: 22-11-2017
Alcohol Duties: freeze from February 2018 to February 2019.	N/A	Announcement: 22-11-2017
<b>Other excise duties</b>		
Gambling Duties: reform treatment of freeplays.	Base increase	Announcement: 16-03-2016 In force from: 01-08-2017
<b>Transaction taxes (movable and immovable property)</b>		
Stamp Duty Land Tax: abolish for First Time Buyers up to GBP 300 000.	N/A	Announcement: 22-11-2017 Legislation: 01-12-2017 In force from: 22-11-2017
<b>Other taxes</b>		
Insurance Premium Tax: 2 percentage points increase.	Rate increase	Announcement: 23-11-2016 In force from: 01-06-2017
Qualifying Recognised Overseas Pension Schemes: targeted charge. A new 25% tax charge will be imposed on all transfers of UK pensions to Qualifying Recognised Overseas Pension Schemes (QROPS).	New tax	Announcement: 08-03-2017 Legislation: 16-11-2017 In force from: 09-03-2017

## European Union

**Table EU.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>														
<b>as % of GDP</b>														
<b>Indirect taxes</b>	13.1	13.1	13.2	13.1	12.7	12.6	13.0	13.2	13.4	13.5	13.6	13.6	13.6	2020.4
VAT	6.6	6.6	6.7	6.8	6.6	6.4	6.8	6.9	6.9	6.9	7.0	7.0	7.0	1044.5
Taxes and duties on imports excluding VAT	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	68.4
Taxes on products, except VAT and import duties	4.0	4.0	4.0	3.9	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.8	559.1
Other taxes on production	2.1	2.1	2.1	2.1	2.1	2.2	2.1	2.2	2.4	2.4	2.5	2.4	2.3	348.4
<b>Direct taxes</b>	12.4	12.7	13.1	13.4	13.3	12.4	12.3	12.5	12.9	13.2	13.1	13.2	13.3	1979.7
Personal income taxes	8.7	8.8	8.9	9.1	9.2	9.1	8.9	8.9	9.2	9.4	9.4	9.4	9.3	1393.2
Corporate income taxes	2.6	2.9	3.2	3.3	2.9	2.2	2.4	2.5	2.5	2.5	2.4	2.5	2.6	391.2
Other	1.2	1.1	1.1	1.1	1.3	1.2	1.1	1.2	1.2	1.3	1.3	1.3	1.3	195.2
<b>Social contributions</b>	11.8	11.7	11.6	11.5	11.8	12.2	12.0	12.1	12.1	12.2	12.1	11.9	12.1	1804.3
Employers'	6.7	6.7	6.6	6.6	6.8	7.0	6.9	6.9	6.9	6.9	6.9	6.7	6.8	1013.6
Households'	5.1	5.0	5.0	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.2	5.2	5.3	790.6
<b>Less: capital transfers <sup>(2)</sup></b>	:	:	:	:	:	:	:	:	:	:	:	:	:	
<b>Total</b>	37.3	37.6	37.9	38.0	37.8	37.1	37.2	37.7	38.3	38.7	38.7	38.5	38.9	5791.5
<b>B. Structure by level of government</b>														
<b>as % of total taxation</b>														
<b>Central government</b>	54.3	54.6	54.7	55.0	53.4	51.3	52.7	52.2	52.2	52.3	52.6	53.2	52.4	3032.8
<b>State government <sup>(1)</sup></b>	5.4	5.3	5.4	5.5	5.6	5.7	5.3	5.4	5.7	5.7	5.7	5.8	6.3	363.4
<b>Local government</b>	10.0	10.0	10.0	10.0	10.1	10.2	9.9	10.3	10.5	10.5	10.4	10.3	10.3	593.8
<b>Social security funds</b>	29.9	29.6	29.4	29.1	30.4	32.4	31.7	31.6	31.2	31.2	30.9	30.1	30.6	1770.5
<b>EU institutions</b>	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	31.0
<b>C. Structure by economic function</b>														
<b>as % of GDP</b>														
<b>Consumption</b>	10.7	10.7	10.6	10.6	10.4	10.3	10.7	10.9	10.9	11.0	11.0	11.0	11.1	1650.7
<b>Labour</b>	18.7	18.6	18.5	18.4	18.8	19.2	19.1	19.1	19.4	19.6	19.4	19.1	19.3	2883.7
of which on income from employ- ment	16.9	16.9	16.8	16.8	17.1	17.3	17.2	17.2	17.5	17.5	17.4	17.2	17.4	2591.7
Paid by employers	7.5	7.4	7.4	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.7	7.5	7.6	1127.3
Paid by employees	9.5	9.4	9.4	9.4	9.6	9.6	9.5	9.5	9.7	9.8	9.7	9.7	9.8	1464.4
Paid by non-employed	1.7	1.7	1.7	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	1.9	2.0	292.0
<b>Capital</b>	7.9	8.3	8.7	9.0	8.5	7.6	7.5	7.7	8.0	8.1	8.2	8.4	8.4	1256.4
Income of corporations	2.7	2.9	3.2	3.3	2.9	2.3	2.4	2.5	2.6	2.6	2.5	2.6	2.7	402.3
Income of households	0.7	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.9	1.0	1.0	1.1	1.0	152.9
Income of self-employed	1.8	1.9	1.9	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	279.5
Stock of capital	2.7	2.7	2.7	2.7	2.7	2.6	2.4	2.5	2.6	2.7	2.8	2.8	2.8	421.6



Table EU.1: Tax Revenue (continued)

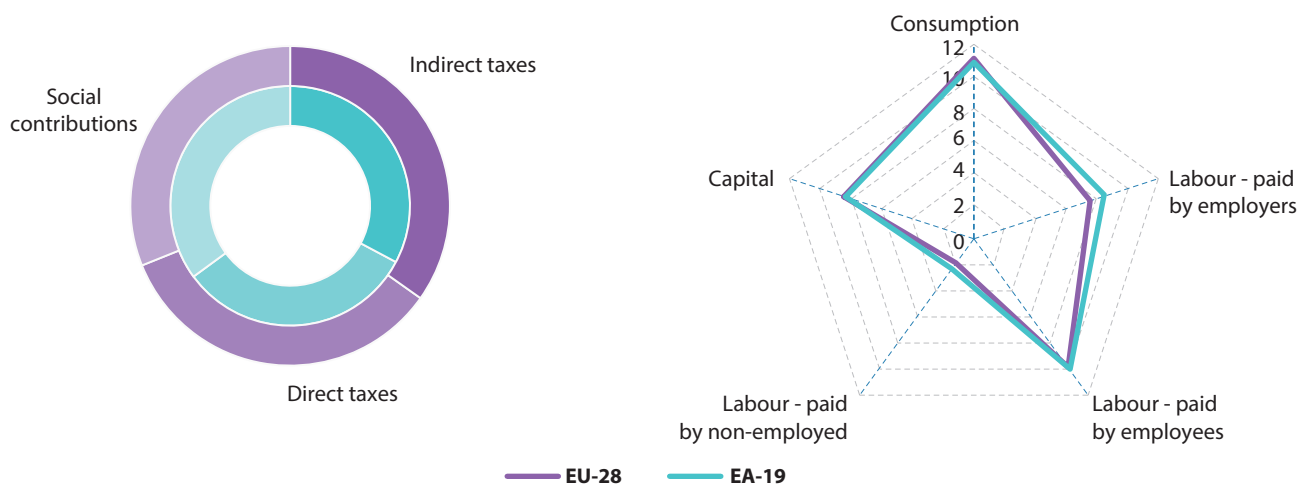
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>														
<b>as % of GDP</b>														
<b>Environmental taxes</b>	2.5	2.5	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.4	364.4
Energy	1.9	1.9	1.8	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	280.4
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	
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	71.7
Pollution and resources	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	12.3
<b>E. Property taxes</b>														
<b>as % of GDP</b>														
<b>Taxes on property</b>	2.2	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	2.6	391.5
Recurrent taxes on immovable property	1.2	1.2	1.2	1.2	1.2	1.2	1.4	1.4	1.6	1.6	1.6	1.6	1.6	236.3
Other taxes on property	0.9	1.0	1.1	1.1	1.1	0.8	0.8	0.9	0.8	0.9	0.9	1.0	1.0	155.2
<b>F. Implicit tax rates</b>														
<b>%</b>														
<b>Consumption</b>	19.3	19.2	19.3	19.5	19.1	18.6	19.4	19.8	19.8	20.0	20.2	20.4	20.6	
<b>Labour</b>	35.2	35.2	35.3	35.4	35.6	35.1	35.1	35.6	35.8	36.0	36.0	35.8	36.1	

(<sup>1</sup>) 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.

(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

Figure EU.1: Tax revenues by main taxes, compared to EA-19, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))



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

## Euro area

Table EA.1: Tax Revenue

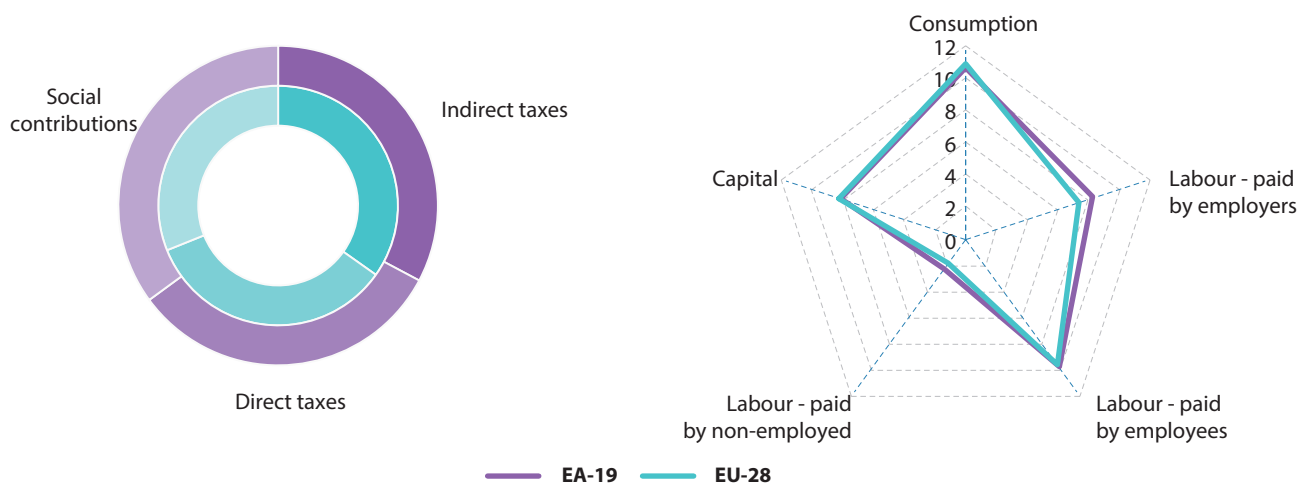
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>	<b>as % of GDP</b>													
<b>Indirect taxes</b>	12.8	12.9	13.0	13.0	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.2	13.2	1421.8
VAT	6.4	6.5	6.6	6.7	6.5	6.4	6.6	6.6	6.7	6.7	6.8	6.8	6.8	737.0
Taxes and duties on imports excluding VAT	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	56.8
Taxes on products, except VAT and import duties	3.9	3.9	3.9	3.8	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	387.4
Other taxes on production	2.0	2.1	2.0	2.0	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	240.5
<b>Direct taxes</b>	11.5	11.7	12.3	12.6	12.5	11.8	11.6	12.0	12.5	12.9	12.8	12.8	12.9	1395.6
Personal income taxes	8.1	8.1	8.3	8.5	8.7	8.7	8.5	8.6	9.0	9.2	9.3	9.3	9.2	987.3
Corporate income taxes	2.5	2.7	3.1	3.2	2.9	2.1	2.2	2.4	2.5	2.5	2.4	2.5	2.6	281.0
Other	1.0	0.9	0.9	0.9	0.9	1.0	0.9	1.0	1.0	1.2	1.1	1.1	1.2	127.4
<b>Social contributions</b>	13.8	13.6	13.5	13.3	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.1	1521.1
Employers'	7.9	7.8	7.7	7.7	7.8	8.0	7.9	8.0	8.0	8.0	8.0	7.9	7.9	852.1
Households'	5.9	5.8	5.8	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	669.0
<b>Less: capital transfers <sup>(2)</sup></b>	:	:	:	:	:	:	:	:	:	:	:	:	:	
<b>Total</b>	38.0	38.2	38.7	38.8	38.4	38.0	37.9	38.5	39.5	40.0	40.1	40.0	40.1	4327.4
<b>B. Structure by level of government</b>	<b>as % of total taxation</b>													
<b>Central government</b>	45.2	45.3	45.3	45.5	44.4	43.0	44.2	43.4	43.2	43.6	43.5	43.5	43.0	1862.4
<b>State government <sup>(1)</sup></b>	7.2	7.2	7.3	7.5	7.4	7.4	6.9	7.2	7.6	7.5	7.6	7.9	8.4	363.4
<b>Local government</b>	9.2	9.4	9.4	9.6	9.7	9.6	9.2	9.8	10.0	9.9	9.9	9.9	9.7	421.4
<b>Social security funds</b>	38.0	37.7	37.5	37.0	38.1	39.6	39.3	39.2	38.9	38.6	38.6	38.2	38.3	1655.9
<b>EU institutions</b>	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	24.3
<b>C. Structure by economic function</b>	<b>as % of GDP</b>													
<b>Consumption</b>	10.5	10.5	10.5	10.5	10.2	10.1	10.4	10.5	10.6	10.7	10.8	10.8	10.8	1169.2
<b>Labour</b>	19.8	19.7	19.6	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.1	20.9	20.9	2252.9
of which on income from employment	17.8	17.7	17.7	17.6	17.9	18.3	18.1	18.2	18.6	18.8	18.8	18.6	18.6	2001.7
Paid by employers	8.4	8.4	8.3	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.6	8.5	919.4
Paid by employees	9.4	9.3	9.3	9.3	9.6	9.7	9.5	9.6	9.9	10.0	10.0	10.0	10.0	1082.4
Paid by non-employed	2.0	2.0	2.0	1.9	2.0	2.2	2.2	2.2	2.3	2.3	2.4	2.3	2.3	251.1
<b>Capital</b>	7.7	8.0	8.6	8.8	8.3	7.4	7.2	7.5	8.0	8.2	8.2	8.3	8.4	904.6
Income of corporations	2.6	2.8	3.2	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	291.9
Income of households	0.6	0.7	0.8	0.8	0.8	0.7	0.6	0.7	0.8	0.9	0.9	1.0	0.9	100.1
Income of self-employed	2.0	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	228.1
Stock of capital	2.5	2.5	2.5	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	284.5

**Table EA.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b>														
<b>as % of GDP</b>														
<b>Environmental taxes</b>	2.5	2.5	2.4	2.3	2.2	2.3	2.3	2.3	2.4	2.4	2.4	2.4	2.4	259.4
Energy	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.8	1.8	1.9	1.9	1.9	1.9	201.4
of which transport fuel taxes	:	:	:	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	
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	49.3
Pollution and resources	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	8.7
<b>E. Property taxes</b>														
<b>as % of GDP</b>														
<b>Taxes on property</b>	1.9	1.9	2.0	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.4	263.6
Recurrent taxes on immovable property	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	146.6
Other taxes on property	1.0	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.1	117.0
<b>F. Implicit tax rates</b>														
<b>%</b>														
<b>Consumption</b>	19.2	19.2	19.3	19.5	19.0	18.5	19.1	19.3	19.4	19.8	20.1	20.3	20.5	
<b>Labour</b>	37.3	37.1	37.4	37.6	37.6	37.1	37.1	37.5	38.2	38.5	38.6	38.5	38.4	

(<sup>1</sup>) 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.  
(<sup>2</sup>) Representing taxes assessed but unlikely to be collected.

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

**Figure EA.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

## Iceland

Table IS.1: Tax Revenue

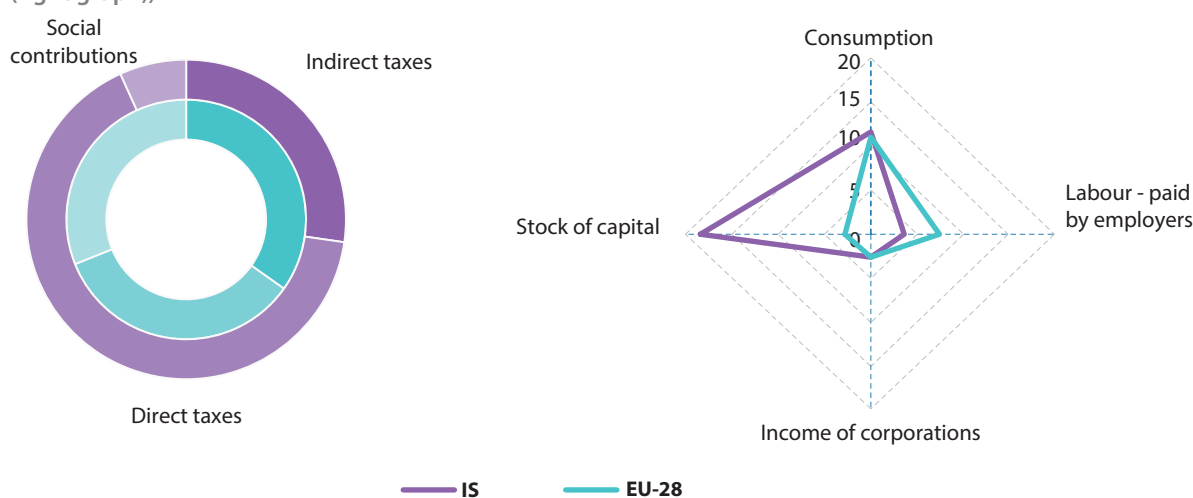
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>														
<b>as % of GDP</b>														
<b>Indirect taxes</b>	17.2	18.6	19.0	17.9	14.9	13.1	13.6	13.6	14.2	14.1	15.6	15.0	14.1	2.6
VAT	10.1	10.8	11.1	10.1	8.7	7.6	7.6	7.7	8.0	7.9	8.0	8.2	8.4	1.5
Taxes and duties on imports excluding VAT	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.0
Taxes on products, except VAT and import duties	4.0	4.6	4.4	4.2	3.1	2.8	3.2	3.2	3.3	3.2	3.1	2.8	2.8	0.5
Other taxes on production	2.8	2.8	3.1	3.1	2.7	2.4	2.4	2.3	2.5	2.6	4.2	3.7	2.7	0.5
<b>Direct taxes</b>	16.4	18.0	18.4	18.2	17.5	15.8	15.8	16.7	17.2	17.9	19.1	17.8	34.0	6.2
Personal income taxes	13.8	14.3	14.3	13.9	13.8	12.3	12.4	13.1	13.4	13.8	13.7	13.6	14.1	2.6
Corporate income taxes	1.1	2.0	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.3	2.4	2.6	0.5
Other	1.5	1.7	1.7	1.9	1.8	1.8	2.4	1.8	1.9	1.9	2.1	1.8	17.4	3.2
<b>Social contributions</b>	2.9	3.1	3.2	2.9	2.7	2.9	3.9	3.9	3.6	3.7	3.6	3.6	3.5	0.6
Employers'	2.8	3.0	3.1	2.8	2.6	2.8	3.8	3.8	3.5	3.6	3.5	3.5	3.4	0.6
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
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Total</b>	36.6	39.7	40.6	39.0	35.1	31.8	33.3	34.3	35.0	35.6	38.3	36.4	51.6	9.5
<b>B. Structure by level of government</b>														
<b>as % of total taxation</b>														
<b>Central government</b>	76.5	77.1	75.8	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.6	7.7
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Local government</b>	23.5	22.9	24.2	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.4	1.7
<b>Social security funds</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>EU institutions</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>C. Structure by economic function</b>														
<b>as % of GDP</b>														
<b>Consumption</b>	14.1	15.4	15.7	14.5	12.2	11.2	11.6	11.8	12.2	11.8	11.8	11.6	11.7	2.1
<b>Labour</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:
of which on income from employment	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Paid by employers	2.9	3.0	3.2	2.9	2.8	2.9	4.0	4.0	3.8	3.9	3.9	3.8	3.7	0.7
Paid by employees	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Paid by non-employed	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>Capital</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Income of corporations	1.3	2.1	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.3	2.4	2.6	0.5
Income of households	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Income of self-employed	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Stock of capital	3.6	3.7	3.7	3.8	3.1	2.6	2.9	2.8	3.1	3.2	4.7	3.8	18.5	3.4

**Table IS.1: Tax Revenue** (continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>														
<b>Environmental taxes</b>	2.5	2.7	2.4	2.3	1.7	1.4	1.7	1.7	1.8	1.7	1.7	1.7	1.6	0.3
Energy	0.9	1.0	1.2	1.1	0.9	1.1	1.4	1.3	1.4	1.3	1.2	1.2	1.0	0.2
of which transport fuel taxes	:	:	:	:	:	:	:	:	:	:	:	:	:	
Transport	1.5	1.6	1.1	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.1
Pollution and resources	0.15	0.14	0.15	0.14	0.12	0.12	0.12	0.15	0.15	0.14	0.15	0.15	0.16	0.0
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>														
<b>Taxes on property</b>	2.0	2.2	2.1	2.3	2.1	2.0	2.0	1.9	1.9	1.9	1.8	1.8	17.5	3.2
Recurrent taxes on immovable property	1.2	1.2	1.3	1.4	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.4	1.4	0.3
Other taxes on property	0.8	1.0	0.7	0.9	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	16.1	3.0
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>														
<b>Consumption</b>	26.8	28.5	30.0	28.3	25.0	22.6	23.6	23.5	23.4	22.8	22.5	22.7	22.4	
<b>Labour</b>	:	:	:	:	:	:	:	:	:	:	:	:	:	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>														
<b>Total payable tax credits</b>	:	:	:	:	:	:	:	0.0	0.0	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
Transfer component	:	:	:	:	:	:	:	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total tax revenue adjusted for payable tax credits</b>	:	:	:	:	:	:	:	34.3	35.0	35.6	38.3	36.4	51.6	9.5

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.  
 (2) Representing taxes assessed but unlikely to be collected.

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

**Figure IS.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**

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

**Table IS.2:** Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
PIT reform Phase 2: The Central Government PIT system of three rates will be turned to a two rated PIT system in two phases. In the second phase, on 1 January 2017, the lowest tax bracket declines from 22.68 % to 22.50 %, the middle bracket is eliminated and the top bracket is unchanged at 31.80 %. The income threshold in 2017 is (i) based on the previous middle/top threshold at ISK 1 043 880 ISK, (ii) lowered by a fixed 10 %, and (iii) raised by 9.7 % in line with the wage index, thus in total changed from ISK 10 043 880 to ISK 10 016 488. The threshold changes in accordance with the wage index measured by Statistics Iceland.	Rate decrease	Announcement: 29-5-2015 Legislation: 19-12-2015 In force from: 01-01-2017
Allow for the tax-free utilisation of supplementary pension savings, over a ten year period, for first-time home buyers.	Base decrease	Announcement: 18-08-2016 Legislation: 12-10-2016 In force from: 01-07-2017
Tax relief for foreign specialist employees. Only 75 % of a foreign expert's income is taxed for the first three years provided certain conditions are met. Committee appointed by the Ministry of Finance and Economic Affairs evaluates whether the conditions are met.	Neutral	Announcement: 04-04-2016 Legislation: 02-06-2016 In force from: 01-01-2017
<b>Personal income tax: Savings</b>		
Capital income tax raised from 20 % to 22 %.	Rate increase	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018
<b>Value-added tax</b>		
VAT exemption for EV and PHEV, which has been renewed yearly since 2012, was extended to end-2020. The VAT exemption is up to ISK 1 440 000 for EV and ISK 960 000 for PHEV.	Base decrease	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
The excises on diesel, gasoline, carbon tax, weight tax on diesel vehicles and the recurrent motor vehicle tax were raised by 2.5 % in excess of inflation.	Rate increase	Announcement: 29-04-2016 Legislation: 22-12-2016 In force from: 01-01-2017
The carbon tax on fossil fuels was raised by 50 %.	Rate increase	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018
<b>Health-related taxes</b>		
The excise on alcohol was raised by 2.5 %. The excise on cigarettes was raised by 2.5 %, excise on snuff was raised by 70 % and on other tobacco by 60 %.	Rate increase	Announcement: 29-04-2016 Legislation: 22-12-2016 In force from: 01-01-2017
<b>Other excise duties</b>		
Tax reform on import duties - Phase 2: Import duties repealed on all remaining goods except food and drink items from 1 January 2017.	Base decrease	Announcement: 08-09-2015 Legislation: 19-12-2015 In force from: 01-01-2017
Accommodation fee increased from ISK 100 per unit to ISK 300 per unit.	Rate increase	Announcement: 29-04-2016 Legislation: 22-12-2016 In force from: 01-09-2017
The abolition of tax relief for car rental companies from excise tax levied on motor vehicles which was supposed to enter into force in the beginning of 2018 was postponed by one year. The maximum amount of the special relief is lowered to ISK 250 000 per car.	Base decrease	Announcement: 14-12-2017 Legislation: 30-12-2017 In force from: 01-01-2018

# Norway

**Table NO.1: Tax Revenue**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>A. Structure by type of tax</b>														
<b>as % of GDP</b>														
<b>Indirect taxes</b>	12.5	12.0	12.0	12.2	11.0	11.8	11.9	11.4	11.2	11.3	11.5	12.0	12.6	42.2
VAT	7.9	7.7	7.8	8.0	7.1	7.7	7.8	7.5	7.5	7.6	7.7	8.2	8.6	29.0
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	0.3
Taxes on products, except VAT and import duties	3.6	3.4	3.3	3.3	3.0	3.2	3.2	3.1	2.9	2.9	2.9	2.9	3.0	10.0
Other taxes on production	0.9	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.9	2.9
<b>Direct taxes</b>	20.6	21.9	22.3	21.2	21.8	19.8	20.7	21.3	20.9	19.0	17.4	16.0	15.7	52.7
Personal income taxes	10.0	9.5	8.9	9.3	8.9	9.9	9.9	9.7	9.7	9.9	9.8	10.8	10.7	36.0
Corporate income taxes	9.6	11.5	12.5	10.8	12.0	8.9	9.8	10.7	10.3	8.3	6.6	4.5	4.2	14.0
Other	1.0	0.9	0.9	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.8	2.7
<b>Social contributions</b>	9.2	8.7	8.5	8.7	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.4	10.6	35.6
Employers'	5.5	5.3	5.2	5.3	5.2	5.8	5.7	5.6	5.6	5.8	5.9	6.1	6.2	20.8
Households'	3.6	3.4	3.3	3.4	3.4	3.7	3.7	3.7	3.7	3.7	4.0	4.3	4.4	14.8
<b>Less: capital transfers <sup>(2)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
<b>Total</b>	42.3	42.6	42.8	42.1	41.4	41.2	41.9	42.0	41.5	39.9	38.8	38.4	38.9	130.5
<b>B. Structure by level of government</b>														
<b>as % of total taxation</b>														
<b>Central government</b>	86.3	86.7	87.3	87.4	88.1	86.1	86.4	87.9	87.5	86.7	86.1	84.6	83.8	109.4
<b>State government <sup>(1)</sup></b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Local government</b>	13.7	13.3	12.7	12.6	11.9	13.9	13.6	12.1	12.5	13.3	13.9	15.4	16.2	21.1
<b>Social security funds</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU institutions</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>C. Structure by economic function</b>														
<b>as % of GDP</b>														
<b>Consumption</b>	11.8	11.4	11.3	11.6	10.4	11.1	11.2	10.8	10.6	10.7	10.8	11.2	11.7	39.4
<b>Labour</b>	17.5	16.3	15.8	16.2	15.8	17.6	17.3	17.0	17.1	17.5	17.8	18.9	19.0	63.8
of which on income from employment	16.3	15.2	14.7	15.1	14.8	16.3	16.0	15.9	15.9	16.3	16.6	17.1	17.2	57.9
Paid by employers	5.6	5.3	5.2	5.3	5.3	5.9	5.7	5.6	5.7	5.8	5.9	6.2	6.2	20.9
Paid by employees	10.7	9.9	9.5	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.0	37.0
Paid by non-employed	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.8	5.9
<b>Capital</b>	13.0	14.9	15.7	14.3	15.2	12.5	13.4	14.2	13.7	11.8	10.2	8.3	8.1	27.3
Income of corporations	5.0	5.6	6.3	5.7	5.8	4.9	5.3	5.4	5.2	4.3	3.9	2.8	3.1	10.4
Income of households	0.6	0.6	0.6	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.3	4.4
Income of self-employed	1.2	1.2	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	3.4
Stock of capital	6.2	7.5	7.9	6.7	7.7	5.6	6.1	6.9	6.7	5.5	4.3	3.2	2.7	9.0

**Table NO.1: Tax Revenue** (continued)

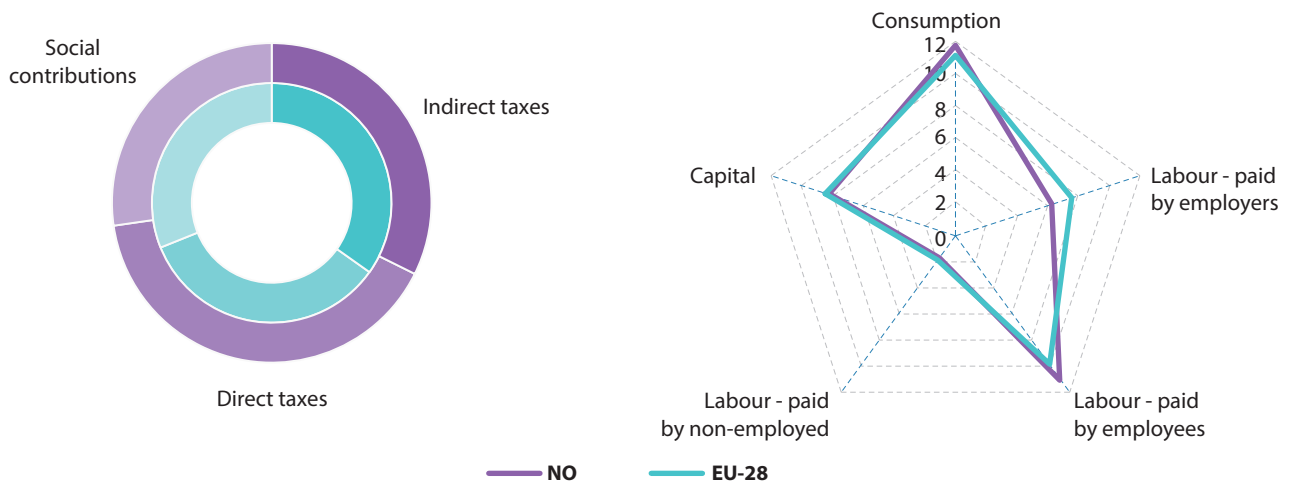
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Revenue 2016 (billion euros)
<b>D. Environmental taxes</b> <span style="float: right;">as % of GDP</span>														
<b>Environmental taxes</b>	3.1	3.0	2.9	2.9	2.6	2.7	2.7	2.5	2.4	2.4	2.3	2.4	2.4	8.1
Energy	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	1.3	4.5
of which transport fuel taxes	:	:	0.8	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	0.6	
Transport	1.5	1.4	1.4	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	3.3
Pollution and resources	0.13	0.12	0.13	0.20	0.15	0.13	0.11	0.10	0.09	0.09	0.09	0.09	0.11	0.4
<b>E. Property taxes</b> <span style="float: right;">as % of GDP</span>														
<b>Taxes on property</b>	1.0	1.0	0.9	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	3.8
Recurrent taxes on immovable property	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	1.3
Other taxes on property	0.8	0.8	0.7	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	2.4
<b>F. Implicit tax rates</b> <span style="float: right;">%</span>														
<b>Consumption</b>	28.5	29.2	30.4	30.8	29.2	28.6	29.0	29.2	29.2	29.3	29.2	28.8	28.8	
<b>Labour</b>	37.8	37.1	36.6	35.9	35.4	35.5	36.1	36.2	36.2	36.2	36.1	35.7	35.4	
<b>G. Payable tax credits</b> <span style="float: right;">as % of GDP</span>														
<b>Total payable tax credits</b>	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.3
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	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.3
<b>Total tax revenue adjusted for payable tax credits</b>	<b>42.3</b>	<b>42.6</b>	<b>42.8</b>	<b>42.1</b>	<b>41.4</b>	<b>41.2</b>	<b>41.9</b>	<b>42.0</b>	<b>41.5</b>	<b>39.9</b>	<b>38.8</b>	<b>38.4</b>	<b>38.9</b>	<b>130.4</b>

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

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

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

**Figure NO.1: Tax revenues by main taxes, compared to EU-28, 2016 (in % of total taxation (left graph) and in % of GDP (right graph))**



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



Table NO.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Tax rate on ordinary income reduced from 25 % to 24 %. Effective marginal tax rate on dividend and capital gains for personal shareholders increased upwards from 28.8 % to 29.8 %.	Rate decrease	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
The progressive bracket tax (formerly the surtax) increased in all four brackets, less in lower brackets.	Rate increase	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Increased basic allowance for wage income and social security benefits to 44 %. And increased maximum basic allowance to NOK 94 750.	Base decrease	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Tax incentive scheme for long-term investments in start-up companies.	Rate decrease; base decrease	Announcement: 11-05-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Tax rate on ordinary income reduced from 24 % to 23 %. Effective marginal tax rate on dividend and capital gains for personal shareholders increased upwards from 29.8 % to 30.6 %.	Rate decrease	Announcement: 12-10-2017 Legislation: 20-12-2017
The progressive bracket tax (formerly the surtax) increased in all four brackets, less in lower brackets.	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Increased basic allowance for wage income and social security benefits from 44 % to 45 %, and increased maximum basic allowance to NOK 97 610.	Base decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Increase in the tax base; i.e. tax class 2 and tax exemptions for employees on hire in shipping vessels was abolished, and the rules for commuters' expenses was tighten.	Rate decrease; base increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
Reduction in the taxation of employee options for small start-up companies.	Rate decrease; base decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Personal income tax: Savings</b>		
A new scheme for tax-favoured individual pension savings .	New tax	Announcement: 11-05-2017 Legislation: 21-06-2017 In force from: 01-11-2017
Increased deductibility for pension savings for self-employed.	Base decrease	Announcement: 11-05-2017 Legislation: 21-06-2017 In force from: 21-06-2017
<b>Social security contributions: Employer</b>		
Reintroduction of differentiated rates of employers' social security contributions for the energy and transport sectors.	Rate decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Corporate income tax</b>		
Statutory corporate tax rate reduced from 25 % to 24 %.	Rate decrease	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Abolition of supplementary first-year allowance for machinery.	Base increase	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Statutory corporate tax rate reduced from 24 % to 23 %.	Rate decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Other corporate taxes</b>		
The special tax on petroleum income is increased by 1 percentage point from 53 % to 54 %, and the rate of uplift (investment-based extra deduction) is reduced from 5.5 % to 5.4 % per year over four years. The tax on economic rent from hydropower production is increased by 1.3 percentage points to 34.3 %.	Rate increase	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
A new tax levied on financial activities consisting of two parts: 1 % tax on corporate income and 5 % tax on payrolls	New tax	Announcement: 06-09-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Reduction in the general statutory corporate income tax rate does not apply to corporations subject to the financial activity tax.	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018

**Table NO.2:** Latest tax reforms (continued)

Description of measure	Change	Date
<b>Value-added tax</b>		
Increase the low rate of value added tax from 10 % to 12 %.	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Environmentally-related taxes</b>		
Increased CO <sub>2</sub> -tax and road usage tax on auto diesel and petrol.	Rate increase	Announcement: 06-10-2016/03-12-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Increase in CO <sub>2</sub> -tax, change in the motor vehicle tax for hybrid cars, increase in exemptions for electric cars.	Rate increase; base increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Other excise duties</b>		
Reduced annual motor vehicle tax for passenger cars.	Rate decrease	Announcement: 06-10-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Increase in tax on chocolate and sugar and on non-alcoholic beverage.	Rate increase	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Recurrent taxes on (net) wealth</b>		
10 % reduced valuation of shares and operating assets and associated debt. Valuation of secondary homes is increased to 90 % of estimated market value. Valuation of associated debt is decreased by 10 %.	Base decrease	Announcement: 06-09-2016/03-12-2016 Legislation: 17-12-2016 In force from: 01-01-2017
Increase in the valuation discount for shares and operating assets and associated debt from 10 % to 20 %.	Base decrease	Announcement: 12-10-2017 Legislation: 20-12-2017 In force from: 01-01-2018
<b>Other taxes</b>		
Tax reductions for pensioners.	Rate decrease; base decrease	Announcement: 11-05-2017 Legislation: 21-06-2017 In force from: 21-06-2017

# 3

## Annex A: Tables

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	37.3	37.6	37.9	38.0	37.8	37.1	37.2	37.7	38.3	38.7	38.7	38.5	38.9	1.0		5 791 521
EA-19	38.0	38.2	38.7	38.8	38.4	38.0	37.9	38.5	39.5	40.0	40.1	40.0	40.1	1.4		4 327 402
Belgium	43.6	43.5	43.3	43.0	43.6	42.7	43.1	43.7	44.8	45.6	45.5	45.2	44.4	1.1	3	187 754
Bulgaria	31.7	30.5	29.9	31.6	30.7	27.2	26.0	25.3	26.7	28.2	28.4	29.1	29.0	-0.9	26	13 941
Czech Republic	34.6	34.3	33.9	34.5	33.2	32.2	32.7	33.8	34.2	34.8	33.9	34.0	34.7	0.8	15	61 335
Denmark	46.4	48.0	46.5	46.4	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.5	46.4	0.0	1	128 802
Germany	37.0	37.0	37.3	37.4	37.7	38.0	36.7	37.2	37.8	38.2	38.2	38.4	39.0	1.7	9	1 224 797
Estonia	31.2	30.0	30.5	31.3	31.4	34.9	33.3	31.5	31.7	31.6	32.6	33.7	34.5	3.9	16	7 272
Ireland	29.6	30.0	31.4	30.8	29.0	28.1	27.8	28.0	28.3	28.7	29.0	23.4	23.3	-8.1	28	64 187
Greece	30.5	31.9	31.0	31.8	31.8	30.8	32.0	33.6	35.5	35.5	35.7	36.6	38.8	7.8	11	67 665
Spain	34.1	35.2	36.0	36.4	32.2	29.8	31.3	31.2	32.2	33.0	33.6	33.7	33.3	-2.6	21	372 817
France	42.1	42.7	43.1	42.6	42.5	41.9	42.1	43.3	44.5	45.3	45.6	45.6	45.6	2.5	2	1 016 412
Croatia	36.4	36.2	36.8	37.1	36.8	36.4	35.9	35.2	35.9	36.4	36.6	37.1	37.8	1.0	13	17 521
Italy	39.1	38.9	40.1	41.4	41.2	41.7	41.5	41.5	43.5	43.5	43.2	43.0	42.6	2.5	6	715 593
Cyprus	29.5	31.4	32.1	36.1	34.8	31.8	31.9	31.9	31.6	31.6	33.4	33.2	33.6	1.5	19	6 085
Latvia	27.7	27.9	28.7	28.3	28.0	27.6	28.5	28.4	29.1	29.4	29.8	30.1	31.2	2.4	24	7 772
Lithuania	29.0	29.2	30.1	30.0	30.6	30.2	28.3	27.2	27.0	27.0	27.5	28.9	29.8	-0.3	25	11 532
Luxembourg	36.7	37.9	35.9	36.3	36.8	38.4	37.6	37.2	38.5	38.4	37.5	37.2	38.3	2.4	12	20 291
Hungary	36.9	36.5	36.4	39.4	39.4	38.9	37.2	36.6	38.3	37.9	38.1	38.8	39.3	2.9	8	44 748
Malta	30.1	31.6	32.0	32.8	32.1	32.4	31.9	32.2	32.4	32.7	32.6	32.1	32.7	0.7	22	3 243
Netherlands	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.4	38.8	2.5	10	272 972
Austria	42.2	41.2	40.6	40.7	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	42.3	1.7	7	149 273
Poland	31.9	33.0	33.6	34.6	34.1	31.2	31.4	31.8	32.1	31.9	31.9	32.4	33.4	-0.2	20	142 239
Portugal	30.1	30.8	31.3	31.8	31.7	29.9	30.4	32.3	31.8	34.1	34.2	34.4	34.4	3.0	17	63 648
Romania	27.2	27.7	28.4	29.0	27.6	26.3	26.2	28.1	27.7	27.2	27.5	28.0	25.9	-2.5	27	43 927
Slovenia	37.4	38.0	37.6	37.1	36.6	36.4	37.1	36.7	37.1	36.7	36.4	36.6	36.6	-1.0	14	14 794
Slovakia	31.6	31.3	29.2	29.1	29.0	28.8	28.0	28.5	28.2	30.1	31.0	32.1	32.2	3.0	23	26 140
Finland	41.8	42.1	42.2	41.5	41.2	40.9	40.8	42.0	42.7	43.6	43.8	43.9	44.1	2.0	4	95 154
Sweden	45.6	46.6	46.0	45.0	44.0	44.1	43.2	42.5	42.6	42.9	42.6	43.1	44.1	-1.9	5	204 961
United Kingdom	33.1	33.5	33.7	33.8	34.7	32.4	33.5	34.2	33.3	33.2	32.7	33.1	33.7	0.0	18	806 646
Iceland	36.6	39.7	40.6	39.0	35.1	31.8	33.3	34.3	35.0	35.6	38.3	36.4	51.6	11.0		9 456
Norway	42.3	42.6	42.8	42.1	41.4	41.2	41.9	42.0	41.5	39.9	38.8	38.4	38.9	-3.9		130 511

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	25.5	25.9	26.3	26.6	26.1	25.0	25.3	25.7	26.3	26.6	26.7	26.7	26.8	0.5		4 000 058
EA-19	24.3	24.7	25.3	25.6	25.0	24.2	24.2	24.7	25.5	26.0	26.1	26.1	26.1	0.8		2 817 454
Belgium	30.1	30.2	30.1	29.7	29.8	28.5	29.2	29.6	30.5	31.2	31.2	30.8	30.6	0.6	4	129 541
Bulgaria	21.7	21.0	21.8	23.9	23.3	19.9	19.3	18.6	19.9	20.8	20.5	21.2	21.1	-0.7	22	10 173
Czech Republic	19.9	19.5	19.0	19.5	18.3	18.0	18.1	19.1	19.5	20.0	19.3	19.6	20.0	1.0	24	35 382
Denmark	46.4	48.1	46.5	46.5	44.8	45.1	45.1	45.1	45.9	47.0	49.7	47.3	46.8	0.2	1	129 740
Germany	20.9	21.2	21.9	22.7	23.1	22.7	21.7	22.3	22.8	23.2	23.1	23.4	23.7	1.8	17	745 885
Estonia	20.9	19.8	20.5	20.9	20.0	22.1	20.5	19.9	20.5	20.7	21.5	22.5	23.0	2.4	18	4 842
Ireland	25.8	26.2	27.5	26.7	24.6	22.9	22.7	22.7	23.5	23.7	24.0	19.5	19.4	-8.2	25	53 413
Greece	20.0	21.2	20.8	21.1	21.1	20.6	21.1	22.9	24.6	24.7	25.3	25.9	27.8	7.0	7	48 352
Spain	22.6	23.7	24.5	24.9	20.7	18.5	20.1	20.0	21.2	22.1	22.4	22.7	22.3	-2.2	20	249 086
France	26.5	27.0	27.3	27.0	26.9	25.9	26.2	27.3	28.2	28.9	28.9	29.0	29.1	1.8	6	649 135
Croatia	24.7	24.7	25.3	25.5	25.1	24.3	24.2	23.6	24.4	25.2	24.9	25.3	26.1	0.8	12	12 104
Italy	27.2	27.0	28.5	29.0	28.4	28.5	28.4	28.5	30.4	30.3	30.2	30.0	29.7	1.2	5	498 786
Cyprus	22.4	23.9	25.0	29.3	27.7	24.0	23.9	23.9	23.9	24.1	25.2	24.9	25.1	0.0	15	4 540
Latvia	19.4	20.0	20.7	20.5	20.1	18.4	19.8	19.7	20.4	21.0	21.5	21.8	22.9	2.2	19	5 713
Lithuania	19.9	20.4	21.1	21.0	21.1	17.7	16.7	16.1	16.2	16.2	16.4	17.3	17.7	-3.4	28	6 833
Luxembourg	26.1	27.4	25.9	26.3	26.4	26.9	26.7	26.4	27.3	27.3	26.8	26.4	27.4	1.5	9	14 527
Hungary	24.9	24.3	24.2	26.0	26.0	26.1	25.4	23.7	25.4	25.1	25.3	25.8	25.8	1.6	13	29 324
Malta	24.0	25.6	26.1	27.2	26.4	26.7	26.3	26.3	26.7	26.9	27.1	26.6	27.2	1.1	11	2 701
Netherlands	22.1	23.2	23.3	23.5	22.9	22.6	23.0	22.1	21.3	21.6	22.7	23.3	24.0	0.7	16	168 719
Austria	28.1	27.3	26.8	27.2	27.9	27.0	27.1	27.3	27.8	28.3	28.3	28.7	27.6	0.7	8	97 459
Poland	19.8	20.8	21.6	22.8	22.9	20.1	20.6	20.7	20.1	19.7	19.8	19.9	20.7	-0.9	23	88 084
Portugal	22.0	22.6	23.2	23.7	23.4	21.4	21.8	23.4	23.1	25.2	25.3	25.4	25.2	2.0	14	46 738
Romania	18.1	18.1	18.7	19.2	18.3	16.9	17.6	19.1	19.0	18.6	19.0	20.0	17.9	-0.8	27	30 286
Slovenia	23.6	24.1	24.0	23.7	22.9	21.9	22.3	22.0	22.2	22.1	22.2	22.1	22.2	-1.8	21	8 954
Slovakia	18.6	18.8	17.6	17.6	17.3	16.4	15.9	16.4	15.8	16.8	17.6	18.3	18.1	0.5	26	14 704
Finland	30.6	30.6	30.4	30.0	29.7	28.8	28.7	30.0	30.0	31.0	31.2	31.2	31.3	0.9	3	67 526
Sweden	42.3	43.6	43.3	42.3	41.3	41.3	40.5	39.7	39.7	40.1	39.8	40.3	41.3	-2.0	2	192 228
United Kingdom	26.9	27.2	27.4	27.6	28.3	26.1	27.2	27.9	27.0	27.0	26.6	26.9	27.4	-0.1	10	655 284
Iceland	33.7	36.6	37.4	36.1	32.4	28.9	29.4	30.4	31.4	31.9	34.7	32.8	48.1	10.7		8 817
Norway	33.1	33.9	34.3	33.4	32.8	31.6	32.5	32.8	32.1	30.4	28.9	28.0	28.3	-6.0		94 899

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 3: Indirect taxes as % of GDP - Total**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	13.1	13.1	13.2	13.1	12.7	12.6	13.0	13.2	13.4	13.5	13.6	13.6	13.6	0.4		2 020 359
EA-19	12.8	12.9	13.0	13.0	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.2	13.2	0.2		1 421 829
Belgium	13.1	13.2	13.2	13.1	13.0	12.8	13.1	13.1	13.4	13.4	13.3	13.3	13.5	0.3	17	57 142
Bulgaria	15.9	16.2	16.8	16.2	17.0	14.4	14.2	13.8	15.0	15.4	14.9	15.5	15.5	-1.3	7	7 467
Czech Republic	11.0	11.0	10.5	10.7	10.5	11.0	11.3	12.1	12.5	12.9	12.0	12.4	12.5	2.0	20	22 026
Denmark	17.2	17.6	17.5	17.7	16.7	16.5	16.4	16.5	16.5	16.6	16.4	16.4	16.5	-1.0	5	45 871
Germany	10.5	10.5	10.4	10.9	10.9	11.4	10.9	11.1	11.1	11.0	10.9	10.9	10.9	0.4	26	341 656
Estonia	13.0	12.8	13.5	13.6	12.2	14.7	13.9	13.6	13.9	13.5	14.1	14.6	15.2	1.7	9	3 214
Ireland	12.7	13.3	13.7	13.2	12.1	10.9	10.9	10.5	10.6	10.8	11.0	8.7	8.7	-5.0	28	23 916
Greece	11.7	12.0	12.4	12.7	12.7	11.8	12.7	13.6	13.7	14.2	15.6	16.1	17.3	5.0	4	30 198
Spain	12.0	12.4	12.4	11.7	9.8	8.7	10.4	10.1	10.6	11.3	11.7	12.0	11.8	-0.6	24	131 904
France	15.1	15.3	15.2	15.0	14.8	15.0	14.8	15.2	15.4	15.6	15.8	16.0	16.1	0.9	6	359 189
Croatia	18.8	18.5	18.5	18.2	18.0	17.2	17.6	17.2	18.1	18.7	18.6	19.2	19.5	1.0	2	9 061
Italy	13.9	14.1	14.7	14.5	13.7	13.6	14.1	14.3	15.4	15.1	15.5	15.3	14.6	0.0	12	245 705
Cyprus	15.1	15.3	15.8	17.4	16.7	14.4	14.5	13.8	14.0	13.7	14.9	14.9	15.4	-0.5	8	2 785
Latvia	11.8	12.5	12.8	12.2	11.0	11.3	12.4	12.4	12.7	13.3	13.7	13.9	14.5	1.7	15	3 611
Lithuania	11.3	11.4	11.5	11.9	11.9	11.8	12.0	11.8	11.4	11.2	11.4	11.9	12.0	0.5	23	4 637
Luxembourg	13.2	13.5	12.7	13.1	12.5	12.5	12.3	12.3	12.9	12.9	13.1	11.9	12.1	-0.6	21	6 429
Hungary	16.0	15.5	15.0	15.8	15.7	16.4	17.5	17.4	18.6	18.5	18.5	18.8	18.3	3.3	3	20 836
Malta	13.5	14.4	14.5	14.4	14.0	13.5	13.9	13.7	13.4	13.1	13.3	13.1	13.1	-1.4	18	1 301
Netherlands	12.1	12.1	12.2	12.1	11.8	11.3	11.6	11.2	10.9	11.3	11.7	11.6	12.1	-0.1	22	84 876
Austria	14.7	14.4	14.0	13.9	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.6	0.6	13	51 513
Poland	13.5	13.9	14.2	14.5	14.5	12.9	13.9	14.0	13.1	13.0	13.0	13.0	13.5	-0.7	16	57 659
Portugal	13.9	14.6	14.9	14.5	14.1	12.7	13.3	14.0	14.0	13.8	14.3	14.6	14.9	0.0	10	27 657
Romania	11.7	12.8	12.7	12.5	11.8	10.8	11.8	13.0	13.2	12.7	12.8	13.4	11.4	-1.3	25	19 329
Slovenia	15.5	15.5	15.0	14.7	14.1	13.7	14.2	14.2	14.6	15.1	15.0	14.9	14.7	-0.3	11	5 947
Slovakia	12.2	12.6	11.3	11.2	10.6	10.5	10.2	10.7	10.0	10.4	10.7	10.9	10.8	-0.5	27	8 747
Finland	13.3	13.4	13.3	12.8	12.5	13.0	13.0	13.9	14.2	14.5	14.5	14.3	14.6	1.2	14	31 402
Sweden	22.5	22.7	22.2	22.2	22.5	22.8	22.4	22.1	22.3	22.3	22.0	22.0	22.6	0.3	1	104 943
United Kingdom	12.2	11.8	11.8	11.8	11.4	11.0	12.3	12.8	12.8	12.8	12.9	12.9	13.0	1.2	19	311 340
Iceland	17.2	18.6	19.0	17.9	14.9	13.1	13.6	13.6	14.2	14.1	15.6	15.0	14.1	-4.9		2 580
Norway	12.5	12.0	12.0	12.2	11.0	11.8	11.9	11.4	11.2	11.3	11.5	12.0	12.6	0.6		42 200

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 4: Indirect taxes as % of total taxation - Total**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	35.0	35.0	34.8	34.6	33.7	33.9	34.9	35.0	35.0	34.8	35.1	35.2	34.9	0.1		2 020 359
EA-19	33.6	33.8	33.6	33.4	32.5	32.7	33.2	33.1	33.0	32.8	33.1	33.1	32.9	-0.8		1 421 829
Belgium	30.1	30.4	30.5	30.5	29.7	30.0	30.5	29.9	29.9	29.3	29.3	29.4	30.4	-0.1	27	57 142
Bulgaria	50.2	53.2	56.1	51.1	55.3	53.1	54.9	54.4	56.0	54.7	52.4	53.4	53.6	-2.5	1	7 467
Czech Republic	31.8	32.0	30.8	31.1	31.8	34.0	34.6	35.9	36.6	37.0	35.5	36.5	35.9	5.1	17	22 026
Denmark	37.2	36.7	37.6	38.0	37.2	36.7	36.4	36.6	36.0	35.8	33.5	35.4	35.6	-2.0	18	45 871
Germany	28.4	28.3	28.0	29.1	28.8	29.9	29.7	29.8	29.2	28.7	28.6	28.5	27.9	-0.1	28	341 656
Estonia	41.5	42.9	44.3	43.3	39.0	42.0	41.8	43.2	43.9	42.6	43.2	43.2	44.2	-0.1	8	3 214
Ireland	43.0	44.1	43.6	43.0	41.8	38.9	39.3	37.4	37.5	37.8	38.1	37.3	37.3	-6.4	16	23 916
Greece	38.5	37.6	39.9	39.9	39.9	38.4	39.7	40.4	38.5	40.0	43.5	44.1	44.6	4.8	7	30 198
Spain	35.1	35.2	34.6	32.1	30.6	29.1	33.1	32.3	32.9	34.4	34.7	35.7	35.4	0.8	19	131 904
France	36.0	35.9	35.2	35.3	34.8	35.8	35.1	35.1	34.7	34.5	34.7	35.0	35.3	0.1	20	359 189
Croatia	51.5	51.1	50.3	49.2	48.9	47.2	48.9	48.9	50.5	51.3	50.9	51.8	51.7	1.4	2	9 061
Italy	35.4	36.1	36.6	35.1	33.3	32.6	34.0	34.4	35.5	34.7	35.8	35.5	34.3	-2.2	22	245 705
Cyprus	51.2	48.7	49.4	48.1	48.0	45.1	45.3	43.3	44.3	43.5	44.6	45.0	45.8	-3.6	6	2 785
Latvia	42.7	44.8	44.5	43.0	39.2	41.0	43.6	43.6	43.8	45.0	46.0	46.3	46.5	1.9	5	3 611
Lithuania	38.9	39.1	38.2	39.6	38.9	39.1	42.5	43.4	42.1	41.5	41.5	41.2	40.2	2.0	12	4 637
Luxembourg	36.1	35.7	35.4	36.0	33.8	32.6	32.7	33.2	33.5	33.6	34.9	32.2	31.7	-3.8	25	6 429
Hungary	43.4	42.3	41.1	40.3	39.7	42.2	47.1	47.5	48.6	48.7	48.5	48.5	46.6	5.4	4	20 836
Malta	44.8	45.6	45.4	43.7	43.6	41.7	43.4	42.5	41.2	40.1	40.7	40.9	40.1	-5.3	14	1 301
Netherlands	34.3	34.3	33.6	33.5	32.4	32.0	32.2	31.2	30.3	30.8	31.2	30.9	31.1	-2.5	26	84 876
Austria	34.9	35.0	34.5	34.1	33.7	35.0	35.1	35.1	35.1	34.2	33.8	33.5	34.5	0.0	21	51 513
Poland	42.4	42.3	42.4	42.0	42.6	41.5	44.3	43.9	41.0	40.7	40.7	40.2	40.5	-1.8	11	57 659
Portugal	46.1	47.4	47.5	45.6	44.3	42.6	43.8	43.2	43.9	40.5	41.7	42.4	43.5	-4.1	10	27 657
Romania	42.9	46.3	44.8	43.3	42.6	41.0	45.3	46.5	47.6	46.8	46.4	47.6	44.0	-0.8	9	19 329
Slovenia	41.4	40.8	39.8	39.6	38.6	37.7	38.3	38.7	39.5	41.2	41.1	40.7	40.2	0.4	13	5 947
Slovakia	38.8	40.1	38.5	38.4	36.5	36.6	36.6	37.4	35.6	34.7	34.7	34.1	33.5	-5.0	23	8 747
Finland	31.9	31.8	31.6	30.8	30.4	31.8	31.9	33.1	33.2	33.2	33.0	32.6	33.0	1.4	24	31 402
Sweden	49.2	48.7	48.3	49.3	51.2	51.7	51.8	52.0	52.4	52.0	51.6	51.0	51.2	2.9	3	104 943
United Kingdom	36.8	35.2	35.0	34.9	32.9	34.0	36.6	37.4	38.3	38.7	39.3	39.1	38.6	3.6	15	311 340
Iceland	47.0	46.9	46.8	45.8	42.6	41.4	40.7	39.8	40.7	39.5	40.6	41.2	27.3	-19.5		2 580
Norway	29.5	28.2	28.0	29.1	26.6	28.6	28.3	27.2	27.1	28.4	29.6	31.2	32.3	4.3		42 200

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 5: Indirect taxes as % of GDP - VAT

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	6.6	6.6	6.7	6.8	6.6	6.4	6.8	6.9	6.9	6.9	7.0	7.0	7.0	0.3		1 044 519
EA-19	6.4	6.5	6.6	6.7	6.5	6.4	6.6	6.6	6.7	6.7	6.8	6.8	6.8	0.2		737 008
Belgium	6.7	6.9	6.9	6.9	6.8	6.8	6.9	6.9	6.9	6.9	6.9	6.7	6.8	-0.1	22	28 699
Bulgaria	9.6	10.0	10.4	9.8	10.4	8.5	8.6	8.1	9.0	9.3	8.9	9.0	9.2	-1.2	7	4 417
Czech Republic	6.7	6.6	6.1	6.0	6.5	6.6	6.6	6.9	7.0	7.4	7.4	7.3	7.4	1.3	15	13 092
Denmark	9.4	9.8	9.9	10.0	9.7	9.7	9.5	9.6	9.6	9.4	9.4	9.4	9.6	-0.4	2	26 519
Germany	6.1	6.1	6.1	6.8	6.9	7.2	7.0	7.0	7.0	7.0	6.9	7.0	7.0	0.8	18	218 784
Estonia	8.3	8.1	9.0	8.8	7.8	8.7	8.5	8.2	8.4	8.2	8.7	9.2	9.4	0.4	3	1 974
Ireland	7.0	7.3	7.4	7.3	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.6	4.7	-2.8	28	12 826
Greece	6.5	6.7	6.8	7.1	7.0	6.3	7.1	7.3	7.2	7.0	7.1	7.3	8.2	1.5	10	14 333
Spain	6.1	6.3	6.3	5.9	5.0	3.9	5.4	5.3	5.5	6.1	6.3	6.5	6.4	0.2	26	72 129
France	7.0	7.1	7.1	7.0	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	-0.2	19	154 203
Croatia	11.9	12.0	12.0	11.9	11.8	11.2	11.4	11.3	12.3	12.6	12.6	12.8	13.0	1.0	1	6 016
Italy	5.6	5.7	6.0	5.9	5.7	5.5	6.1	6.0	6.0	5.9	6.0	6.1	6.1	0.1	27	103 141
Cyprus	7.6	8.3	8.7	9.3	9.6	8.3	8.3	7.7	8.1	7.7	8.6	8.5	9.2	0.5	6	1 664
Latvia	6.7	7.4	8.0	7.6	6.3	5.9	6.7	6.8	7.2	7.4	7.5	7.7	8.2	0.2	12	2 032
Lithuania	6.4	7.1	7.6	8.0	7.9	7.3	7.8	7.8	7.6	7.5	7.6	7.7	7.8	0.2	13	3 026
Luxembourg	5.9	6.2	5.7	6.1	6.2	6.7	6.5	6.7	7.2	7.4	7.5	6.6	6.5	0.8	24	3 433
Hungary	8.7	8.2	7.4	7.8	7.6	8.3	8.5	8.4	9.1	8.9	9.2	9.6	9.3	1.9	4	10 587
Malta	6.9	7.7	7.6	7.3	7.5	7.4	7.2	7.6	7.5	7.6	7.6	7.4	7.3	-0.3	16	729
Netherlands	6.8	6.8	6.9	7.0	6.8	6.5	6.8	6.5	6.5	6.5	6.4	6.6	6.9	0.0	20	48 557
Austria	7.7	7.6	7.4	7.4	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.7	0.4	14	27 281
Poland	7.1	7.7	8.1	8.2	7.9	7.3	7.6	7.8	7.1	7.0	7.1	7.0	7.0	-1.0	17	30 025
Portugal	7.6	8.2	8.3	8.2	8.1	6.8	7.5	8.1	8.3	8.1	8.5	8.5	8.5	0.2	9	15 770
Romania	6.6	8.0	7.9	8.0	7.8	6.5	7.5	8.6	8.2	8.1	7.6	8.1	6.5	-1.4	25	10 968
Slovenia	8.4	8.5	8.4	8.3	8.3	7.9	8.1	8.1	8.0	8.4	8.4	8.3	8.2	-0.2	11	3 315
Slovakia	7.6	7.7	7.3	6.6	6.7	6.6	6.2	6.7	6.0	6.3	6.6	6.9	6.7	-0.6	23	5 420
Finland	8.2	8.4	8.4	8.2	8.1	8.4	8.3	8.8	9.0	9.3	9.2	9.1	9.1	0.7	8	19 694
Sweden	8.3	8.5	8.5	8.6	8.8	9.1	9.2	9.0	8.9	9.0	9.0	9.0	9.2	0.7	5	42 770
United Kingdom	6.2	6.0	6.0	6.0	5.9	5.2	6.1	6.8	6.8	6.7	6.8	6.8	6.8	0.8	21	163 117
Iceland	10.1	10.8	11.1	10.1	8.7	7.6	7.6	7.7	8.0	7.9	8.0	8.2	8.4	-2.7		1 538
Norway	7.9	7.7	7.8	8.0	7.1	7.7	7.8	7.5	7.5	7.6	7.7	8.2	8.6	0.9		28 977

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



Table 6: Indirect taxes as % of total taxation - VAT

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (°) 2006 to 2016	Ranking 2016	Revenue (°) 2016
EU-28	17.6	17.7	17.6	17.8	17.6	17.2	18.2	18.3	18.0	17.9	18.0	18.1	18.0	0.4		1 044 519
EA-19	16.9	17.1	17.1	17.3	17.0	16.7	17.5	17.3	16.9	16.8	16.9	17.0	17.0	0.0		737 008
Belgium	15.4	15.8	15.9	16.1	15.6	15.8	16.1	15.7	15.5	15.2	15.1	14.9	15.3	-0.7	26	28 699
Bulgaria	30.3	32.7	34.9	31.1	33.8	31.1	33.3	32.1	33.7	32.9	31.4	30.9	31.7	-3.2	2	4 417
Czech Republic	19.3	19.2	17.9	17.5	19.5	20.4	20.4	20.3	20.6	21.3	21.9	21.3	21.3	3.4	12	13 092
Denmark	20.2	20.3	21.4	21.6	21.6	21.6	21.0	21.2	20.9	20.3	19.2	20.2	20.6	-0.8	18	26 519
Germany	16.4	16.4	16.5	18.1	18.2	19.0	19.0	18.9	18.6	18.2	18.1	18.1	17.9	1.4	23	218 784
Estonia	26.6	26.9	29.4	28.0	24.8	24.8	25.7	26.0	26.6	26.0	26.6	27.3	27.2	-2.3	4	1 974
Ireland	23.8	24.2	23.7	23.6	24.0	21.6	21.6	20.3	20.6	20.0	20.5	19.5	20.0	-3.7	20	12 826
Greece	21.3	21.1	21.8	22.3	22.1	20.4	22.0	21.6	20.2	19.7	19.8	20.0	21.2	-0.6	13	14 333
Spain	17.7	18.0	17.5	16.3	15.4	13.0	17.3	17.0	17.2	18.4	18.6	19.2	19.3	1.9	21	72 129
France	16.7	16.7	16.5	16.5	16.2	16.0	16.1	15.8	15.4	15.1	15.2	15.2	15.2	-1.3	27	154 203
Croatia	32.6	33.0	32.6	32.0	32.0	30.8	31.8	32.2	34.2	34.6	34.4	34.5	34.3	1.7	1	6 016
Italy	14.4	14.7	15.0	14.4	13.9	13.2	14.7	14.5	13.7	13.5	13.9	14.2	14.4	-0.6	28	103 141
Cyprus	25.7	26.3	27.2	25.7	27.5	26.0	25.9	24.1	25.6	24.5	25.7	25.7	27.3	0.1	3	1 664
Latvia	24.1	26.4	27.7	27.0	22.5	21.4	23.5	23.9	24.6	25.1	25.3	25.6	26.1	-1.5	6	2 032
Lithuania	22.2	24.3	25.2	26.7	25.9	24.1	27.5	28.7	28.0	27.7	27.5	26.7	26.2	1.1	5	3 026
Luxembourg	16.1	16.4	15.8	16.8	16.9	17.4	17.3	18.0	18.7	19.2	19.9	17.7	16.9	1.1	25	3 433
Hungary	23.5	22.5	20.4	19.9	19.3	21.3	23.0	23.0	23.8	23.5	24.3	24.8	23.7	3.3	9	10 587
Malta	22.8	24.5	23.8	22.2	23.3	22.9	22.6	23.7	23.2	23.3	23.3	23.0	22.5	-1.3	10	729
Netherlands	19.4	19.2	18.9	19.4	18.6	18.4	18.7	18.1	17.9	17.8	17.2	17.6	17.8	-1.1	24	48 557
Austria	18.2	18.5	18.1	18.1	17.9	18.7	18.7	18.3	18.4	18.0	17.8	17.6	18.3	0.2	22	27 281
Poland	22.2	23.2	24.0	23.8	23.2	23.3	24.2	24.6	22.2	22.0	22.4	21.6	21.1	-2.9	14	30 025
Portugal	25.2	26.6	26.4	25.7	25.4	22.8	24.7	25.1	26.2	23.6	24.8	24.8	24.8	-1.6	8	15 770
Romania	24.4	29.0	27.7	27.7	28.1	24.8	28.6	30.5	29.7	29.8	27.8	28.8	25.0	-2.7	7	10 968
Slovenia	22.3	22.3	22.3	22.4	22.8	21.6	21.7	22.1	21.6	22.9	23.0	22.7	22.4	0.1	11	3 315
Slovakia	24.1	24.6	24.9	22.6	23.3	22.9	22.1	23.4	21.1	21.0	21.3	21.4	20.7	-4.2	16	5 420
Finland	19.6	19.9	20.0	19.6	19.6	20.5	20.4	20.9	21.1	21.3	21.0	20.6	20.7	0.7	17	19 694
Sweden	18.3	18.3	18.5	19.1	20.0	20.7	21.2	21.3	21.0	20.9	21.1	20.9	20.9	2.3	15	42 770
United Kingdom	18.8	18.0	17.8	17.7	16.9	16.1	18.1	19.9	20.3	20.3	20.7	20.7	20.2	2.4	19	163 117
Iceland	27.5	27.3	27.3	26.0	24.9	23.9	22.8	22.4	22.8	22.2	20.8	22.6	16.3	-11.0		1 538
Norway	18.6	18.1	18.1	19.1	17.1	18.6	18.5	18.0	18.1	19.2	20.0	21.3	22.2	4.1		28 977

(°) In percentage points.

(°) In millions of euro.

See explanatory notes in Annex B.

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

**Table 7: Indirect taxes as % of GDP – Taxes and duties on imports excluding VAT**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.0		68 361
EA-19	0.5	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1		56 848
Belgium	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	8	2 743
Bulgaria	1.5	1.8	1.8	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	-1.7	14	91
Czech Republic	1.1	1.0	1.0	1.2	1.0	1.3	1.4	1.8	1.8	1.7	1.4	1.7	1.7	0.7	4	2 998
Denmark	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.0	21	412
Germany	0.8	0.7	0.7	0.7	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.1	6	26 144
Estonia	3.8	3.7	3.6	3.8	3.5	5.1	4.4	4.5	4.6	4.4	4.5	4.5	4.9	1.3	1	1 036
Ireland	1.7	1.8	1.8	1.7	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	-0.3	5	3 906
Greece	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	12	389
Spain	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.0	15	2 013
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	27	2 575
Croatia	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.3	0.1	0.1	0.1	-0.4	26	54
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	23	2 287
Cyprus	1.5	1.1	0.9	1.1	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	-0.7	13	40
Latvia	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.0	16	44
Lithuania	0.5	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	107
Luxembourg	4.6	4.3	3.9	3.7	3.6	3.5	3.3	3.3	3.3	3.1	3.0	2.5	2.6	-1.4	2	1 357
Hungary	0.3	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.0	20	175
Malta	0.5	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	18	17
Netherlands	1.5	1.4	1.6	1.5	1.5	1.3	1.5	1.4	1.4	1.4	1.4	1.5	1.7	0.1	3	12 116
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	25	449
Poland	0.6	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.1	9	2 479
Portugal	0.3	0.4	0.5	0.4	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.7	0.2	7	1 285
Romania	1.0	0.9	0.9	0.3	0.2	0.2	0.4	0.5	0.5	0.4	0.4	0.4	0.4	-0.6	10	617
Slovenia	0.4	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.0	24	53
Slovakia	0.6	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	19	126
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	28	163
Sweden	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0	22	638
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	17	4 049
Iceland	0.3	0.3	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	-0.2		38
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		342

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 8: Indirect taxes as % of total taxation - Taxes and duties on imports excluding VAT**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (°) 2006 to 2016	Ranking 2016	Revenue (°) 2016
EU-28	1.1	1.1	1.1	1.0	1.0	1.0	1.1	1.2	1.1	1.1	1.1	1.1	1.2	0.1		68 361
EA-19	1.2	1.2	1.2	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.3	0.1		56 848
Belgium	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.3	1.3	1.2	1.3	1.3	1.5	0.0	9	2 743
Bulgaria	4.7	5.8	6.2	0.9	0.9	0.7	0.5	0.6	0.6	0.6	0.6	0.6	0.7	-5.5	12	91
Czech Republic	3.1	3.0	3.1	3.4	3.0	3.9	4.4	5.2	5.1	5.0	4.2	5.0	4.9	1.8	4	2 998
Denmark	0.3	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-0.1	22	412
Germany	2.1	2.0	2.0	1.7	1.7	1.8	2.1	2.3	2.1	2.1	2.1	2.1	2.1	0.2	6	26 144
Estonia	12.1	12.8	11.7	12.1	11.0	14.6	13.2	14.2	14.5	13.9	13.7	13.2	14.2	2.5	1	1 036
Ireland	5.9	5.9	5.6	5.6	6.1	7.2	7.0	7.2	6.8	6.8	6.4	6.2	6.1	0.5	3	3 906
Greece	0.6	0.5	0.6	0.6	0.9	0.8	0.7	0.7	0.5	0.5	0.4	0.6	0.6	-0.1	14	389
Spain	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.1	16	2 013
France	0.2	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	27	2 575
Croatia	1.7	1.6	1.5	1.4	1.5	1.4	1.4	1.5	1.5	1.0	0.3	0.3	0.3	-1.2	25	54
Italy	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	23	2 287
Cyprus	4.9	3.4	2.9	3.1	3.0	2.3	1.7	1.3	1.0	0.7	0.6	0.7	0.7	-2.2	13	40
Latvia	0.8	0.7	0.7	1.1	1.0	0.9	0.8	0.5	0.5	0.4	0.5	0.6	0.6	-0.1	15	44
Lithuania	1.6	0.9	0.8	0.9	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.1	11	107
Luxembourg	12.5	11.3	10.9	10.1	9.9	9.3	8.9	8.9	8.6	8.0	8.0	6.8	6.7	-4.3	2	1 357
Hungary	0.8	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.0	20	175
Malta	1.5	1.0	0.9	0.8	0.8	0.6	0.6	0.5	0.7	0.5	0.5	0.5	0.5	-0.4	17	17
Netherlands	4.2	3.9	4.5	4.2	4.0	3.6	4.3	4.0	3.8	3.7	3.9	4.1	4.4	0.0	5	12 116
Austria	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.0	26	449
Poland	2.0	1.6	1.4	1.3	1.2	1.1	1.0	1.0	1.2	1.4	1.7	1.9	1.7	0.4	8	2 479
Portugal	1.0	1.2	1.7	1.4	1.1	0.9	2.3	2.3	2.1	1.7	1.8	1.9	2.0	0.3	7	1 285
Romania	3.7	3.3	3.3	1.0	0.8	0.7	1.4	1.7	1.7	1.4	1.3	1.5	1.4	-1.9	10	617
Slovenia	1.1	0.4	0.5	0.7	0.6	0.5	0.6	0.6	0.5	0.5	0.4	0.4	0.4	-0.1	21	53
Slovakia	1.8	0.5	0.6	0.8	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.5	-0.1	19	126
Finland	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	28	163
Sweden	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.0	24	638
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.0	18	4 049
Iceland	0.9	0.8	1.0	1.0	1.1	1.0	1.1	1.2	1.2	0.9	0.8	0.6	0.4	-0.5		38
Norway	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		342

(°) In percentage points.

(°) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	4.0	4.0	4.0	3.9	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.7	3.8	-0.2		559 101
EA-19	3.9	3.9	3.9	3.8	3.5	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	-0.3		387 429
Belgium	3.9	3.9	3.9	3.8	3.7	3.6	3.7	3.6	3.6	3.6	3.6	3.7	3.8	-0.1	16	16 027
Bulgaria	4.1	3.8	3.9	5.6	5.8	5.3	4.9	5.0	5.1	5.2	4.9	5.5	5.3	1.4	4	2 561
Czech Republic	2.7	2.9	2.9	3.1	2.7	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.8	-0.1	22	5 015
Denmark	6.0	5.9	5.7	5.6	5.0	4.6	4.7	4.7	4.7	4.7	4.5	4.6	4.5	-1.1	10	12 579
Germany	3.1	3.0	3.0	2.9	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	-0.6	24	74 400
Estonia	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.0	28	34
Ireland	3.0	3.1	3.5	3.2	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	-1.9	26	4 350
Greece	4.5	4.5	4.8	4.8	4.5	4.3	4.6	5.0	4.9	5.2	5.2	5.1	5.4	0.6	3	9 393
Spain	4.7	4.8	4.9	4.5	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	-1.6	18	37 163
France	4.0	3.9	3.9	3.7	3.6	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	0.6	11	99 939
Croatia	5.4	5.2	5.2	5.0	4.8	4.5	4.6	4.3	4.2	4.6	4.8	5.1	5.2	0.0	5	2 399
Italy	4.9	4.9	5.1	4.9	4.7	5.0	5.0	5.1	5.5	5.4	5.6	5.3	5.5	0.5	2	92 886
Cyprus	4.0	4.0	3.8	3.7	3.4	3.3	3.5	3.5	3.4	3.7	3.9	3.8	3.8	0.0	17	684
Latvia	3.9	4.0	3.8	3.5	3.7	4.3	4.4	4.3	4.2	4.6	4.7	4.7	4.8	1.0	9	1 199
Lithuania	3.7	3.4	3.0	3.0	3.1	3.6	3.3	3.1	3.0	2.9	2.9	3.2	3.3	0.3	19	1 284
Luxembourg	1.1	1.1	1.1	1.3	1.0	0.8	0.8	0.8	0.8	0.8	0.9	0.9	1.0	-0.1	27	513
Hungary	6.4	6.4	6.7	7.0	7.1	7.1	7.3	7.2	7.6	7.5	7.2	7.1	7.1	0.3	1	8 039
Malta	5.8	5.8	6.1	6.3	5.8	5.4	5.1	5.4	5.1	4.8	4.9	4.9	5.0	-1.1	8	495
Netherlands	2.8	3.0	2.8	2.7	2.6	2.5	2.2	2.2	2.0	2.2	2.2	2.1	2.1	-0.7	25	14 418
Austria	3.8	3.6	3.5	3.4	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.2	3.3	-0.2	20	11 494
Poland	4.2	4.3	4.2	4.4	4.7	3.9	4.5	4.3	4.1	4.0	3.8	3.8	4.0	-0.2	14	16 977
Portugal	5.2	5.2	5.2	5.0	4.7	4.6	4.1	3.9	3.8	3.6	3.6	3.8	4.1	-1.1	13	7 570
Romania	3.5	3.4	3.4	3.7	3.2	3.5	3.4	3.4	3.8	3.6	3.9	4.0	3.8	0.5	15	6 481
Slovenia	4.0	4.0	4.0	4.0	4.0	4.6	4.8	4.7	5.1	5.2	5.1	5.2	5.1	1.2	7	2 073
Slovakia	3.2	3.8	3.0	3.6	2.8	3.0	3.1	3.0	2.9	2.9	2.9	2.9	3.0	0.0	21	2 394
Finland	4.9	4.9	4.7	4.4	4.2	4.4	4.5	4.9	5.0	4.9	4.9	5.0	5.2	0.4	6	11 113
Sweden	3.4	3.4	3.2	3.2	3.1	3.3	3.2	3.0	3.0	2.9	2.7	2.7	2.7	-0.5	23	12 765
United Kingdom	4.3	4.1	4.2	4.2	3.9	4.0	4.2	4.2	4.1	4.2	4.3	4.2	4.4	0.2	12	104 857
Iceland	4.0	4.6	4.4	4.2	3.1	2.8	3.2	3.2	3.3	3.2	3.1	2.8	2.8	-1.6		514
Norway	3.6	3.4	3.3	3.3	3.0	3.2	3.2	3.1	2.9	2.9	2.9	2.9	3.0	-0.3		9 954

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 10: Indirect taxes as % of total taxation - Taxes on products, except VAT and import duties**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	10.8	10.6	10.5	10.2	9.7	9.8	9.8	9.7	9.6	9.6	9.6	9.7	9.7	-0.9		559 101
EA-19	10.3	10.2	10.1	9.7	9.2	9.3	9.2	9.2	9.0	8.9	8.9	8.9	9.0	-1.1		387 429
Belgium	8.9	9.1	8.9	8.9	8.4	8.4	8.6	8.3	8.0	7.9	7.9	8.1	8.5	-0.4	20	16 027
Bulgaria	13.0	12.3	13.2	17.8	18.9	19.4	19.1	19.7	19.0	18.4	17.4	18.8	18.4	5.2	1	2 561
Czech Republic	7.8	8.4	8.6	9.0	8.0	8.4	8.3	8.6	9.2	9.2	8.0	8.6	8.2	-0.4	21	5 015
Denmark	12.8	12.4	12.2	12.1	11.1	10.3	10.5	10.3	10.2	10.2	9.2	9.8	9.8	-2.4	18	12 579
Germany	8.3	8.1	7.9	7.7	7.4	7.4	7.0	6.9	6.7	6.6	6.5	6.4	6.1	-1.9	25	74 400
Estonia	0.6	0.7	0.7	0.7	0.7	0.4	0.6	0.8	0.6	0.5	0.5	0.4	0.5	-0.2	28	34
Ireland	10.1	10.3	11.1	10.3	7.6	5.7	6.5	5.7	5.5	6.0	6.0	6.6	6.8	-4.3	23	4 350
Greece	14.8	14.2	15.4	15.1	14.3	14.0	14.4	14.8	13.7	14.6	14.5	13.9	13.9	-1.5	7	9 393
Spain	13.8	13.7	13.5	12.4	11.2	11.5	11.0	10.2	9.6	10.0	9.9	10.1	10.0	-3.6	16	37 163
France	9.4	9.2	9.1	8.8	8.6	8.7	9.0	9.2	9.2	9.1	9.1	9.6	9.8	0.8	17	99 939
Croatia	14.8	14.3	14.0	13.5	13.0	12.5	12.8	12.2	11.7	12.7	13.1	13.6	13.7	-0.3	8	2 399
Italy	12.6	12.5	12.6	11.9	11.4	12.0	11.9	12.4	12.5	12.5	13.0	12.4	13.0	0.4	10	92 886
Cyprus	13.7	12.7	11.7	10.3	9.8	10.3	10.8	11.1	10.8	11.6	11.8	11.5	11.2	-0.5	14	684
Latvia	14.0	14.3	13.3	12.2	13.2	15.6	15.5	15.1	14.6	15.6	15.7	15.7	15.4	2.1	3	1 199
Lithuania	12.7	11.7	10.0	9.9	10.3	11.9	11.7	11.5	10.9	10.7	10.7	11.2	11.1	1.1	15	1 284
Luxembourg	3.0	2.9	3.0	3.5	2.6	2.1	2.1	2.1	2.1	2.1	2.3	2.4	2.5	-0.5	27	513
Hungary	17.3	17.6	18.5	17.9	17.9	18.1	19.6	19.8	19.8	19.8	18.9	18.3	18.0	-0.5	2	8 039
Malta	19.2	18.5	19.0	19.3	18.1	16.6	16.1	16.7	15.6	14.6	15.1	15.2	15.3	-3.7	4	495
Netherlands	7.9	8.5	7.6	7.4	7.2	7.1	6.2	6.1	5.5	5.9	6.0	5.7	5.3	-2.3	26	14 418
Austria	8.9	8.7	8.6	8.3	8.0	8.1	8.1	8.3	8.2	7.8	7.6	7.5	7.7	-0.9	22	11 494
Poland	13.3	13.2	12.6	12.8	13.8	12.5	14.2	13.5	12.8	12.5	11.9	11.7	11.9	-0.7	11	16 977
Portugal	17.2	16.8	16.6	15.6	14.7	15.3	13.5	12.2	11.8	10.7	10.7	11.0	11.9	-4.7	12	7 570
Romania	13.0	12.2	11.8	12.6	11.7	13.3	13.1	12.3	13.8	13.3	14.1	14.3	14.8	2.9	5	6 481
Slovenia	10.6	10.6	10.5	10.8	10.9	12.7	13.0	12.9	13.8	14.1	14.0	14.2	14.0	3.5	6	2 073
Slovakia	10.0	12.0	10.2	12.4	9.8	10.3	11.0	10.6	10.3	9.7	9.3	9.1	9.2	-1.0	19	2 394
Finland	11.8	11.5	11.2	10.6	10.3	10.8	11.1	11.6	11.7	11.3	11.3	11.4	11.7	0.5	13	11 113
Sweden	7.4	7.2	7.0	7.0	7.1	7.5	7.3	7.0	7.0	6.8	6.4	6.4	6.2	-0.8	24	12 765
United Kingdom	13.0	12.3	12.4	12.4	11.2	12.4	12.5	12.2	12.4	12.7	13.1	12.8	13.0	0.6	9	104 857
Iceland	11.0	11.7	10.8	10.7	8.8	8.7	9.5	9.4	9.5	9.0	8.1	7.8	5.4	-5.3		514
Norway	8.6	8.0	7.7	7.9	7.2	7.8	7.7	7.3	7.0	7.2	7.4	7.5	7.6	-0.1		9 954

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 11: Indirect taxes as % of GDP - Other taxes on production**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.1	2.1	2.1	2.1	2.1	2.2	2.1	2.2	2.4	2.4	2.5	2.4	2.3	0.2		348 378
EA-19	2.0	2.1	2.0	2.0	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	0.2		240 542
Belgium	1.9	1.8	1.8	1.7	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.3	2.3	0.5	7	9 675
Bulgaria	0.7	0.7	0.6	0.4	0.5	0.5	0.5	0.5	0.8	0.8	0.9	0.9	0.8	0.3	21	398
Czech Republic	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.1	27	922
Denmark	1.8	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.4	2.3	0.6	6	6 361
Germany	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	24	22 328
Estonia	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.0	22	171
Ireland	1.0	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.0	0.0	19	2 833
Greece	0.6	0.6	0.6	0.6	0.9	1.0	0.8	1.1	1.5	1.8	3.1	3.5	3.5	2.9	3	6 083
Spain	1.1	1.1	1.1	1.1	1.1	1.3	1.4	1.4	1.8	1.9	1.9	2.0	1.8	0.7	11	20 599
France	4.0	4.1	4.1	4.1	4.2	4.5	4.1	4.2	4.4	4.5	4.6	4.6	4.6	0.5	2	102 472
Croatia	0.9	0.8	0.8	0.8	0.9	0.9	1.1	1.1	1.1	1.1	1.1	1.2	1.3	0.5	17	591
Italy	3.2	3.3	3.5	3.5	3.1	2.9	2.9	2.9	3.9	3.6	3.8	3.7	2.8	-0.6	5	47 391
Cyprus	2.0	2.0	2.4	3.3	2.7	2.1	2.2	2.1	2.2	2.1	2.1	2.3	2.2	-0.2	8	397
Latvia	1.0	0.9	0.8	0.8	0.7	0.9	1.1	1.1	1.2	1.1	1.3	1.3	1.3	0.5	16	336
Lithuania	0.7	0.6	0.7	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	-0.1	26	220
Luxembourg	1.6	1.9	2.0	2.0	1.6	1.5	1.7	1.5	1.6	1.7	1.7	2.0	2.1	0.1	9	1 126
Hungary	0.6	0.7	0.7	0.8	0.8	0.9	1.6	1.6	1.8	1.9	1.9	1.9	1.8	1.1	12	2 034
Malta	0.4	0.6	0.5	0.5	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.7	0.6	0.1	25	61
Netherlands	1.0	1.0	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.2	1.6	1.3	1.4	0.5	15	9 785
Austria	3.2	3.1	3.0	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	0.5	4	12 289
Poland	1.5	1.4	1.5	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.9	0.4	10	8 178
Portugal	0.8	0.8	0.9	0.9	1.0	1.1	1.0	1.2	1.2	1.5	1.5	1.6	1.6	0.8	14	3 033
Romania	0.5	0.5	0.6	0.6	0.5	0.6	0.6	0.6	0.7	0.6	0.9	0.8	0.7	0.2	23	1 263
Slovenia	2.8	2.8	2.4	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	-1.2	18	506
Slovakia	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.8	1.0	1.1	1.1	1.0	1.0	0.2	20	807
Finland	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	28	432
Sweden	10.6	10.6	10.3	10.3	10.4	10.2	9.9	9.9	10.2	10.3	10.1	10.0	10.5	0.2	1	48 770
United Kingdom	1.5	1.5	1.5	1.4	1.5	1.6	1.8	1.6	1.7	1.7	1.7	1.7	1.6	0.2	13	39 318
Iceland	2.8	2.8	3.1	3.1	2.7	2.4	2.4	2.3	2.5	2.6	4.2	3.7	2.7	-0.5		490
Norway	0.9	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.7	0.7	0.8	0.8	0.9	0.0		2 927

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 12: Indirect taxes as % of total taxation - Other taxes on production

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	5.6	5.6	5.6	5.5	5.5	5.8	5.8	5.8	6.3	6.3	6.4	6.3	6.0	0.5		348 378
EA-19	5.2	5.4	5.3	5.3	5.2	5.5	5.3	5.4	5.9	5.9	6.0	6.0	5.6	0.3		240 542
Belgium	4.3	4.1	4.2	4.0	4.2	4.5	4.5	4.6	5.2	5.0	5.0	5.0	5.2	1.0	10	9 675
Bulgaria	2.2	2.3	1.9	1.4	1.7	1.9	2.0	2.0	2.8	2.9	3.0	3.2	2.9	1.0	22	398
Czech Republic	1.5	1.3	1.3	1.2	1.2	1.3	1.6	1.8	1.7	1.5	1.5	1.5	1.5	0.2	27	922
Denmark	3.8	3.6	3.7	3.9	4.2	4.5	4.5	4.6	4.6	5.0	4.8	5.1	4.9	1.2	11	6 361
Germany	1.7	1.7	1.6	1.6	1.5	1.7	1.6	1.8	1.8	1.8	1.8	1.9	1.8	0.2	26	22 328
Estonia	2.3	2.4	2.5	2.6	2.5	2.2	2.2	2.3	2.3	2.3	2.3	2.3	2.3	-0.2	23	171
Ireland	3.3	3.8	3.3	3.4	4.0	4.3	4.3	4.3	4.5	4.9	5.3	5.0	4.4	1.1	15	2 833
Greece	1.8	1.8	2.1	1.9	2.7	3.3	2.5	3.4	4.1	5.2	8.7	9.6	9.0	6.9	3	6 083
Spain	3.1	3.1	3.1	3.0	3.4	4.2	4.3	4.6	5.6	5.6	5.7	5.8	5.5	2.5	9	20 599
France	9.6	9.7	9.5	9.7	9.8	10.8	9.7	9.8	9.9	10.0	10.1	10.1	10.1	0.6	2	102 472
Croatia	2.4	2.2	2.2	2.3	2.4	2.5	2.9	3.0	3.0	3.0	3.1	3.4	3.4	1.2	19	591
Italy	8.1	8.6	8.6	8.5	7.6	7.0	7.0	7.1	8.9	8.4	8.7	8.5	6.6	-2.0	5	47 391
Cyprus	6.9	6.3	7.6	9.1	7.6	6.5	6.8	6.7	6.9	6.8	6.4	7.1	6.5	-1.0	6	397
Latvia	3.8	3.4	2.8	2.7	2.5	3.1	3.8	4.0	4.1	3.9	4.4	4.4	4.3	1.5	16	336
Lithuania	2.5	2.2	2.2	2.1	1.8	2.2	2.3	2.2	2.2	2.2	2.3	2.2	1.9	-0.3	24	220
Luxembourg	4.5	5.0	5.7	5.6	4.3	4.0	4.5	4.1	4.0	4.3	4.6	5.3	5.5	-0.1	8	1 126
Hungary	1.7	1.8	1.8	2.1	2.1	2.4	4.2	4.4	4.7	5.1	5.0	5.0	4.5	2.7	14	2 034
Malta	1.3	1.7	1.7	1.4	1.4	1.6	4.1	1.6	1.6	1.7	1.8	2.1	1.9	0.2	25	61
Netherlands	2.7	2.8	2.6	2.5	2.6	3.0	3.0	3.0	3.1	3.4	4.2	3.6	3.6	1.0	17	9 785
Austria	7.5	7.5	7.5	7.3	7.5	8.0	8.0	8.2	8.3	8.2	8.1	8.0	8.2	0.8	4	12 289
Poland	4.8	4.3	4.5	4.1	4.4	4.7	4.9	4.8	4.8	4.7	4.7	5.0	5.7	1.3	7	8 178
Portugal	2.7	2.7	2.8	2.9	3.1	3.5	3.3	3.7	3.8	4.4	4.5	4.7	4.8	2.0	13	3 033
Romania	1.7	1.8	2.0	1.9	2.0	2.2	2.1	2.0	2.4	2.4	3.3	3.0	2.9	0.9	21	1 263
Slovenia	7.4	7.5	6.5	5.6	4.3	2.8	3.0	3.1	3.5	3.7	3.7	3.5	3.4	-3.1	18	506
Slovakia	2.9	3.0	2.8	2.7	2.6	2.8	2.7	2.7	3.5	3.5	3.5	3.1	3.1	0.3	20	807
Finland	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.5	0.4	0.5	0.2	28	432
Sweden	23.2	22.8	22.4	22.8	23.7	23.2	22.8	23.3	24.1	24.0	23.8	23.3	23.8	1.4	1	48 770
United Kingdom	4.5	4.4	4.3	4.3	4.3	5.0	5.5	4.8	5.1	5.1	5.1	5.1	4.9	0.5	12	39 318
Iceland	7.6	7.1	7.7	8.1	7.8	7.7	7.3	6.8	7.2	7.4	10.9	10.2	5.2	-2.6		490
Norway	2.1	1.9	2.0	1.9	2.1	2.0	1.9	1.8	1.7	1.8	2.0	2.2	2.2	0.3		2 927

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 13: Direct taxes as % of GDP - Total**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	12.4	12.7	13.1	13.4	13.3	12.4	12.3	12.5	12.9	13.2	13.1	13.2	13.3	0.1		1 979 700
EA-19	11.5	11.7	12.3	12.6	12.5	11.8	11.6	12.0	12.5	12.9	12.8	12.8	12.9	0.7		1 395 626
Belgium	17.0	16.9	16.9	16.6	16.9	15.7	16.1	16.6	17.1	17.8	17.8	17.6	17.1	0.3	3	72 398
Bulgaria	5.8	4.8	5.0	7.7	6.3	5.5	5.1	4.8	4.9	5.3	5.7	5.7	5.6	0.6	28	2 706
Czech Republic	8.9	8.6	8.6	8.8	7.8	7.1	6.8	7.0	7.0	7.2	7.3	7.2	7.6	-1.0	20	13 356
Denmark	29.2	30.5	29.0	28.8	28.2	28.6	28.7	28.7	29.4	30.4	33.3	30.9	30.2	1.2	1	83 870
Germany	10.4	10.7	11.5	11.9	12.2	11.3	10.8	11.2	11.8	12.2	12.2	12.4	12.9	1.4	11	404 229
Estonia	7.9	6.9	7.0	7.4	7.7	7.4	6.6	6.3	6.6	7.2	7.5	7.9	7.7	0.7	19	1 628
Ireland	13.0	13.0	13.8	13.4	12.4	12.0	11.8	12.3	12.9	12.9	13.0	10.8	10.7	-3.1	13	29 498
Greece	8.2	9.2	8.4	8.4	8.4	8.8	8.4	9.3	10.9	10.6	9.8	9.8	10.4	2.0	15	18 154
Spain	10.7	11.3	12.1	13.3	10.9	9.8	9.7	9.9	10.6	10.8	10.7	10.7	10.5	-1.6	14	117 182
France	11.4	11.7	12.1	12.0	12.1	10.9	11.4	12.1	12.8	13.2	13.1	13.1	13.0	0.9	9	289 946
Croatia	5.9	6.1	6.8	7.3	7.1	7.1	6.6	6.4	6.3	6.5	6.3	6.1	6.6	-0.2	25	3 043
Italy	13.4	12.9	13.8	14.5	14.7	14.9	14.3	14.3	15.0	15.3	14.8	14.8	15.1	1.3	6	253 081
Cyprus	7.3	8.6	9.2	11.9	11.1	9.6	9.4	10.1	9.9	10.3	10.3	9.9	9.7	0.5	17	1 755
Latvia	7.6	7.5	7.9	8.3	9.1	7.0	7.4	7.3	7.7	7.7	7.8	7.9	8.4	0.5	18	2 102
Lithuania	8.7	8.9	9.6	9.1	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.7	-3.9	27	2 196
Luxembourg	12.9	13.8	13.2	13.3	13.9	14.4	14.4	14.0	14.4	14.4	13.7	14.5	15.3	2.1	5	8 099
Hungary	8.9	8.8	9.2	10.1	10.3	9.7	7.8	6.3	6.8	6.6	6.8	7.0	7.5	-1.7	21	8 488
Malta	10.5	11.2	11.6	12.9	12.4	13.2	12.5	12.6	13.3	13.8	13.8	13.5	14.1	2.5	8	1 400
Netherlands	10.1	11.0	11.1	11.4	11.1	11.3	11.4	10.9	10.4	10.4	10.9	11.7	11.9	0.9	12	83 843
Austria	13.4	12.9	12.8	13.3	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	13.0	0.2	10	45 946
Poland	6.3	6.9	7.4	8.3	8.4	7.2	6.7	6.7	7.0	6.7	6.8	6.9	7.1	-0.2	24	30 425
Portugal	8.2	8.0	8.3	9.2	9.3	8.6	8.5	9.5	9.1	11.4	11.0	10.9	10.3	2.0	16	19 082
Romania	6.4	5.3	6.0	6.7	6.6	6.2	5.7	6.0	5.8	5.9	6.2	6.6	6.5	0.5	26	10 958
Slovenia	8.1	8.6	9.0	9.0	8.8	8.1	8.1	7.9	7.6	7.0	7.2	7.2	7.4	-1.5	22	3 007
Slovakia	6.4	6.3	6.4	6.4	6.7	5.8	5.6	5.7	5.8	6.4	6.8	7.3	7.3	1.0	23	5 957
Finland	17.3	17.2	17.1	17.3	17.1	15.8	15.7	16.1	15.9	16.5	16.7	16.9	16.8	-0.3	4	36 124
Sweden	19.8	21.0	21.1	20.1	18.7	18.5	18.2	17.6	17.4	17.8	17.8	18.4	18.8	-2.3	2	87 285
United Kingdom	14.7	15.5	15.6	15.8	16.9	15.0	15.0	15.1	14.2	14.2	13.8	14.0	14.4	-1.3	7	343 944
Iceland	16.4	18.0	18.4	18.2	17.5	15.8	15.8	16.7	17.2	17.9	19.1	17.8	34.0	15.6		6 237
Norway	20.6	21.9	22.3	21.2	21.8	19.8	20.7	21.3	20.9	19.0	17.4	16.0	15.7	-6.6		52 699

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



Table 14: Direct taxes as % of total taxation - Total

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	33.4	33.9	34.7	35.3	35.3	33.5	33.1	33.3	33.6	34.0	33.9	34.2	34.2	-0.5		1 979 700
EA-19	30.3	30.7	31.7	32.5	32.5	31.0	30.7	31.1	31.6	32.2	31.9	32.1	32.3	0.6		1 395 626
Belgium	38.9	39.0	39.0	38.6	38.8	36.7	37.3	37.9	38.1	39.1	39.2	38.8	38.6	-0.4	7	72 398
Bulgaria	18.3	15.7	16.9	24.5	20.6	20.3	19.5	19.1	18.4	18.9	19.9	19.5	19.4	2.5	25	2 706
Czech Republic	25.6	25.0	25.3	25.5	23.5	22.0	20.8	20.7	20.3	20.6	21.6	21.2	21.8	-3.5	22	13 356
Denmark	62.9	63.5	62.5	62.1	62.9	63.5	63.8	63.7	64.2	65.7	68.2	66.5	65.1	2.6	1	83 870
Germany	28.1	28.9	30.7	31.7	32.3	29.9	29.4	30.2	31.1	32.0	32.1	32.4	33.0	2.3	10	404 229
Estonia	25.4	23.2	22.9	23.5	24.6	21.2	19.8	19.9	20.8	22.7	23.0	23.4	22.4	-0.5	21	1 628
Ireland	44.1	43.1	44.1	43.6	42.9	42.7	42.6	43.8	45.5	44.8	44.8	46.1	46.0	1.9	2	29 498
Greece	27.0	28.8	27.1	26.4	26.3	28.5	26.1	27.8	30.7	29.8	27.4	26.8	26.8	-0.3	18	18 154
Spain	31.2	32.1	33.6	36.4	33.9	33.0	31.0	31.7	33.0	32.6	31.9	31.7	31.4	-2.2	11	117 182
France	27.1	27.3	28.1	28.2	28.6	26.0	27.1	27.9	28.7	29.2	28.8	28.7	28.5	0.5	16	289 946
Croatia	16.2	16.9	18.5	19.7	19.3	19.6	18.4	18.2	17.6	17.9	17.2	16.5	17.4	-1.1	28	3 043
Italy	34.1	33.2	34.4	35.1	35.7	35.8	34.6	34.4	34.4	35.1	34.2	34.3	35.4	1.0	9	253 081
Cyprus	24.9	27.4	28.7	32.9	31.9	30.2	29.5	31.8	31.2	32.7	30.9	29.9	28.8	0.2	15	1 755
Latvia	27.3	26.8	27.5	29.3	32.4	25.5	26.0	25.8	26.4	26.2	26.0	26.1	27.0	-0.4	17	2 102
Lithuania	29.9	30.6	31.7	30.2	30.2	19.7	16.3	16.0	17.9	18.4	18.3	18.8	19.0	-12.7	26	2 196
Luxembourg	35.1	36.5	36.8	36.5	37.8	37.5	38.3	37.7	37.4	37.4	36.6	38.9	39.9	3.2	6	8 099
Hungary	24.0	24.2	25.3	25.7	26.2	24.8	21.1	17.2	17.7	17.4	17.8	18.0	19.0	-6.3	27	8 488
Malta	35.1	35.5	36.3	39.2	38.5	40.6	39.0	39.3	40.9	42.3	42.3	42.2	43.2	6.9	3	1 400
Netherlands	28.6	31.2	30.5	31.6	30.6	31.8	31.5	30.4	28.8	28.4	29.2	31.3	30.7	0.3	13	83 843
Austria	31.9	31.3	31.6	32.7	33.4	30.7	30.9	31.0	31.3	32.0	32.3	32.9	30.8	-0.8	12	45 946
Poland	19.7	20.9	21.9	23.9	24.6	23.0	21.3	21.2	21.8	21.1	21.3	21.4	21.4	-0.5	23	30 425
Portugal	27.1	26.0	26.6	28.8	29.3	28.8	28.0	29.3	28.8	33.5	32.1	31.5	30.0	3.3	14	19 082
Romania	23.4	19.1	21.0	23.0	23.9	23.5	21.9	21.5	20.9	21.7	22.5	23.5	24.9	3.9	19	10 958
Slovenia	21.6	22.6	23.8	24.4	24.0	22.3	21.7	21.4	20.4	19.2	19.7	19.8	20.3	-3.5	24	3 007
Slovakia	20.2	20.0	21.8	22.0	23.2	20.3	20.1	20.1	20.6	21.1	22.1	22.9	22.8	1.0	20	5 957
Finland	41.3	40.9	40.5	41.6	41.6	38.5	38.4	38.2	37.2	37.9	38.1	38.5	38.0	-2.5	8	36 124
Sweden	43.5	45.0	45.9	44.8	42.6	42.0	42.0	41.5	41.0	41.5	41.8	42.6	42.6	-3.3	5	87 285
United Kingdom	44.5	46.2	46.4	46.7	48.6	46.4	44.6	44.0	42.7	42.7	42.1	42.3	42.6	-3.8	4	343 944
Iceland	44.9	45.2	45.3	46.8	49.8	49.6	47.5	48.8	49.0	50.2	49.9	48.9	66.0	20.6		6 237
Norway	48.8	51.3	52.1	50.2	52.6	48.1	49.3	50.8	50.4	47.8	44.7	41.6	40.4	-11.7		52 699

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 15:** Direct taxes as % of GDP - Personal income taxes

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	8.7	8.8	8.9	9.1	9.2	9.1	8.9	8.9	9.2	9.4	9.4	9.4	9.3	0.5		1 393 223
EA-19	8.1	8.1	8.3	8.5	8.7	8.7	8.5	8.6	9.0	9.2	9.3	9.3	9.2	0.9		987 258
Belgium	12.4	12.4	11.9	11.8	12.2	12.0	12.1	12.3	12.5	13.0	13.0	12.7	12.2	0.2	4	51 514
Bulgaria	3.0	2.6	2.5	3.0	2.8	2.8	2.8	2.7	2.8	2.9	3.2	3.1	3.0	0.5	27	1 463
Czech Republic	4.5	4.2	3.9	4.1	3.5	3.4	3.3	3.5	3.6	3.7	3.7	3.6	3.8	-0.1	23	6 773
Denmark	24.9	25.7	24.0	24.1	24.0	25.0	24.9	24.9	25.2	26.0	29.0	26.5	26.0	2.0	1	72 185
Germany	7.8	7.8	8.0	8.4	9.0	8.9	8.1	8.2	8.6	8.9	8.9	9.1	9.2	1.1	8	288 279
Estonia	6.3	5.5	5.5	5.8	6.1	5.6	5.3	5.1	5.2	5.4	5.7	5.8	6.0	0.4	17	1 259
Ireland	9.0	9.1	9.5	9.5	9.0	8.9	8.7	9.1	9.6	9.4	9.4	7.5	7.5	-2.0	11	20 600
Greece	4.1	4.4	4.3	4.5	4.5	4.4	4.0	4.7	6.9	5.9	5.9	5.7	5.9	1.5	18	10 226
Spain	6.4	6.6	7.0	7.6	7.1	6.8	7.1	7.4	7.6	7.7	7.7	7.3	7.3	0.2	12	81 116
France	7.7	7.9	7.8	7.6	7.9	7.8	7.7	7.9	8.5	8.9	8.8	8.8	8.7	0.9	10	193 930
Croatia	3.7	3.5	3.6	3.9	3.8	3.9	3.5	3.4	3.7	3.9	3.9	3.5	3.7	0.0	25	1 694
Italy	10.1	10.1	10.5	10.9	11.3	11.3	11.3	11.2	11.9	11.9	12.0	12.2	12.0	1.5	5	201 272
Cyprus	2.9	3.1	3.8	5.3	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.9	-1.0	28	522
Latvia	5.7	5.4	5.6	5.7	6.0	5.4	6.2	5.6	5.7	5.8	5.9	5.9	6.4	0.8	16	1 587
Lithuania	6.8	6.8	6.8	6.5	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.8	4.0	-2.8	22	1 548
Luxembourg	6.5	7.2	7.5	7.2	8.0	7.9	7.9	8.2	8.4	8.7	8.7	9.1	9.4	1.9	7	4 987
Hungary	6.5	6.4	6.6	7.1	7.5	7.2	6.4	4.8	5.3	5.0	4.9	4.9	4.9	-1.7	20	5 525
Malta	6.3	6.3	6.7	5.9	5.7	6.4	5.9	6.4	6.6	6.8	6.6	6.4	6.8	0.2	14	678
Netherlands	5.6	6.2	6.4	6.7	6.6	7.8	7.7	7.4	7.0	6.8	7.0	7.6	7.2	0.8	13	50 935
Austria	10.0	9.5	9.5	9.7	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.4	-0.1	6	33 270
Poland	4.0	4.3	4.6	5.2	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	0.2	21	20 614
Portugal	4.9	5.0	5.1	5.3	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	1.7	15	12 629
Romania	2.9	2.3	2.8	3.2	3.3	3.4	3.2	3.3	3.4	3.4	3.5	3.7	3.7	0.8	24	6 216
Slovenia	5.6	5.4	5.6	5.5	5.7	5.7	5.6	5.6	5.7	5.1	5.0	5.1	5.2	-0.5	19	2 090
Slovakia	3.0	3.0	2.9	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	0.4	26	2 682
Finland	12.7	12.9	12.8	12.5	12.7	12.7	12.0	12.3	12.5	12.8	13.4	13.3	13.0	0.3	3	28 135
Sweden	16.6	17.1	17.2	16.3	15.9	15.6	14.8	14.4	14.7	14.9	14.9	15.1	15.7	-1.5	2	72 927
United Kingdom	9.5	9.7	9.8	10.1	10.2	9.9	9.7	9.6	9.1	9.1	8.9	9.1	9.1	-0.7	9	218 569
Iceland	13.8	14.3	14.3	13.9	13.8	12.3	12.4	13.1	13.4	13.8	13.7	13.6	14.1	-0.2		2 588
Norway	10.0	9.5	8.9	9.3	8.9	9.9	9.9	9.7	9.7	9.9	9.8	10.8	10.7	1.9		35 978

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 16: Direct taxes as % of total taxation - Personal income taxes**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	23.3	23.4	23.5	23.8	24.3	24.4	23.8	23.6	24.1	24.2	24.4	24.4	24.1	0.6		1 393 223
EA-19	21.2	21.3	21.4	21.9	22.7	22.8	22.4	22.3	22.9	23.1	23.1	23.2	22.8	1.4		987 258
Belgium	28.5	28.5	27.6	27.3	28.0	28.0	28.0	28.2	27.9	28.5	28.6	28.0	27.4	-0.1	6	51 514
Bulgaria	9.5	8.7	8.4	9.5	9.0	10.2	10.9	10.7	10.7	10.2	11.3	10.7	10.5	2.1	25	1 463
Czech Republic	12.9	12.3	11.6	11.8	10.5	10.7	10.1	10.5	10.4	10.6	11.0	10.5	11.0	-0.6	24	6 773
Denmark	53.7	53.6	51.7	52.0	53.7	55.7	55.3	55.3	55.1	56.3	59.3	57.1	56.0	4.3	1	72 185
Germany	21.1	21.0	21.5	22.0	23.8	23.3	22.1	21.9	22.7	23.3	23.4	23.6	23.5	2.0	9	288 279
Estonia	20.1	18.4	18.1	18.4	19.5	16.0	15.9	16.1	16.4	17.2	17.6	17.2	17.3	-0.8	17	1 259
Ireland	30.6	30.3	30.3	30.7	31.1	31.8	31.4	32.5	33.9	32.8	32.6	32.0	32.1	1.8	3	20 600
Greece	13.4	13.7	14.0	14.2	14.3	14.5	12.4	14.1	19.5	16.7	16.4	15.6	15.1	1.1	18	10 226
Spain	18.6	18.6	19.5	20.8	22.1	22.8	22.6	23.6	23.7	23.3	22.9	21.8	21.8	2.2	11	81 116
France	18.4	18.4	18.1	18.0	18.5	18.6	18.3	18.2	19.1	19.5	19.3	19.2	19.1	1.0	15	193 930
Croatia	10.1	9.6	9.8	10.5	10.4	10.6	9.6	9.8	10.3	10.6	10.6	9.6	9.7	-0.1	27	1 694
Italy	25.7	26.0	26.2	26.3	27.4	27.0	27.4	26.9	27.4	27.5	27.8	28.3	28.1	2.0	5	201 272
Cyprus	9.7	9.9	11.9	14.8	12.3	10.4	10.8	11.0	11.2	8.8	8.0	8.2	8.6	-3.4	28	522
Latvia	20.6	19.3	19.5	20.1	21.4	19.4	21.9	19.7	19.7	19.6	19.8	19.7	20.4	0.9	13	1 587
Lithuania	23.3	23.4	22.5	21.7	21.2	13.5	12.7	12.8	12.9	13.3	13.2	13.3	13.4	-9.0	22	1 548
Luxembourg	17.8	19.0	21.0	19.8	21.6	20.6	20.9	22.1	21.8	22.7	23.1	24.4	24.6	3.6	8	4 987
Hungary	17.5	17.6	18.1	18.0	19.0	18.5	17.1	13.2	13.7	13.1	12.9	12.7	12.3	-5.7	23	5 525
Malta	20.9	20.1	20.9	18.1	17.9	19.7	18.5	20.0	20.3	21.0	20.3	20.1	20.9	0.0	12	678
Netherlands	16.0	17.5	17.7	18.7	18.1	22.0	21.4	20.7	19.3	18.7	18.6	20.4	18.7	0.9	16	50 995
Austria	23.7	23.1	23.5	23.9	24.7	23.7	23.5	23.4	23.7	23.7	24.3	24.9	22.3	-1.2	10	33 270
Poland	12.4	13.0	13.7	14.9	15.5	14.5	13.8	13.6	13.9	14.0	14.3	14.4	14.5	0.8	19	20 614
Portugal	16.3	16.2	16.2	16.6	16.9	18.4	17.6	18.5	18.3	22.6	22.5	21.2	19.8	3.6	14	12 629
Romania	10.7	8.2	9.9	11.2	12.0	13.1	12.3	11.7	12.3	12.3	12.8	13.1	14.1	4.2	20	6 216
Slovenia	15.0	14.3	15.0	14.7	15.7	15.6	15.0	15.2	15.3	13.9	13.8	13.9	14.1	-0.9	21	2 090
Slovakia	9.6	9.5	9.9	9.9	10.6	9.7	9.5	9.9	10.4	9.7	9.6	9.7	10.3	0.4	26	2 682
Finland	30.4	30.6	30.3	30.2	30.8	31.1	29.5	29.2	29.3	29.3	30.6	30.2	29.6	-0.7	4	28 135
Sweden	36.3	36.6	37.4	36.3	36.1	35.3	34.2	33.9	34.6	34.7	35.0	35.1	35.6	-1.8	2	72 927
United Kingdom	28.6	29.0	29.2	29.9	29.4	30.6	28.8	28.2	27.4	27.4	27.1	27.5	27.1	-2.1	7	218 569
Iceland	37.8	36.0	35.2	35.7	39.2	38.7	37.3	38.3	38.2	38.8	35.8	37.5	27.4	-7.9		2 588
Norway	23.7	22.2	20.7	22.2	21.5	24.1	23.6	23.1	23.4	24.8	25.4	28.0	27.6	6.9		35 978

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 17:** Direct taxes as % of GDP - Corporate income tax

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.6	2.9	3.2	3.3	2.9	2.2	2.4	2.5	2.5	2.5	2.4	2.5	2.6	-0.5		391 234
EA-19	2.5	2.7	3.1	3.2	2.9	2.1	2.2	2.4	2.5	2.5	2.4	2.5	2.6	-0.5		280 995
Belgium	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	0.0	6	14 513
Bulgaria	2.5	1.8	2.0	4.1	3.0	2.4	1.9	1.8	1.7	2.1	2.0	2.1	2.1	0.1	22	1 017
Czech Republic	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	-0.9	4	6 176
Denmark	2.9	3.4	3.7	3.2	2.6	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.7	-1.0	11	7 551
Germany	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	2.7	-0.1	13	83 668
Estonia	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	0.3	25	369
Ireland	3.5	3.3	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	-1.1	12	7 434
Greece	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	2.5	0.0	15	4 371
Spain	3.5	3.9	4.2	4.8	2.9	2.4	2.0	1.9	2.3	2.2	2.1	2.4	2.3	-1.9	17	25 582
France	2.4	2.4	3.0	3.0	3.0	1.8	2.3	2.6	2.7	2.8	2.7	2.6	2.6	-0.4	14	58 804
Croatia	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	1.8	1.8	1.9	2.2	-0.6	19	1 033
Italy	2.3	2.3	2.8	3.1	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	-0.7	23	35 220
Cyprus	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.8	0.8	2	1 047
Latvia	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	-0.4	26	424
Lithuania	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	-1.1	27	628
Luxembourg	5.6	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	-0.3	3	2 459
Hungary	2.1	2.1	2.3	2.7	2.6	2.1	1.1	1.1	1.3	1.2	1.5	1.7	2.2	-0.1	21	2 520
Malta	3.5	3.7	4.1	6.0	5.9	5.9	5.7	5.4	5.9	6.2	6.1	6.3	6.5	2.4	1	650
Netherlands	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	3.3	-0.1	7	23 255
Austria	2.3	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	0.2	16	8 626
Poland	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	-0.5	24	7 834
Portugal	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.1	0.2	8	5 674
Romania	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	2.2	-0.6	18	3 783
Slovenia	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	-1.3	28	645
Slovakia	2.5	2.7	2.8	2.9	3.0	2.5	2.5	2.4	2.4	2.9	3.3	3.7	3.5	0.6	5	2 829
Finland	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	-1.0	20	4 798
Sweden	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	2.9	2.8	-0.6	9	13 140
United Kingdom	3.0	3.4	3.5	3.3	3.0	2.6	2.9	2.9	2.7	2.6	2.5	2.5	2.8	-0.7	10	67 185
Iceland	1.1	2.0	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.3	2.4	2.6	0.2		468
Norway	9.6	11.5	12.5	10.8	12.0	8.9	9.8	10.7	10.3	8.3	6.6	4.5	4.2	-8.4		13 980

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 18: Direct taxes as % of total taxation - Corporate income tax**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	7.0	7.6	8.3	8.6	7.6	5.9	6.3	6.5	6.5	6.4	6.3	6.4	6.8	-1.6		391 234
EA-19	6.6	7.1	8.0	8.3	7.5	5.5	5.9	6.2	6.2	6.2	6.0	6.1	6.5	-1.5		280 995
Belgium	6.9	7.2	8.0	7.9	7.5	5.4	5.9	6.4	6.7	6.8	6.9	7.3	7.7	-0.3	11	14 513
Bulgaria	7.8	5.9	6.8	13.1	9.8	8.8	7.4	6.9	6.3	7.3	7.1	7.4	7.3	0.5	12	1 017
Czech Republic	12.1	12.1	12.9	12.9	12.1	10.4	9.8	9.5	9.2	9.3	9.8	10.0	10.1	-2.8	6	6 176
Denmark	6.3	7.2	8.0	6.8	5.7	4.2	5.0	4.8	5.7	6.1	5.8	6.0	5.9	-2.1	18	7 551
Germany	5.5	6.3	7.4	7.4	6.6	4.9	5.6	6.5	6.7	6.3	6.2	6.1	6.8	-0.6	14	83 668
Estonia	5.3	4.7	4.8	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	0.2	25	369
Ireland	11.9	11.1	12.0	11.0	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.3	11.6	-0.5	4	7 434
Greece	8.9	10.2	8.2	7.2	6.7	8.2	7.9	6.1	3.1	3.2	5.2	5.9	6.5	-1.7	15	4 371
Spain	10.3	11.1	11.6	13.1	9.0	8.0	6.4	6.1	7.0	6.6	6.3	7.1	6.9	-4.8	13	25 582
France	5.6	5.7	7.0	7.1	7.0	4.2	5.6	6.1	6.0	6.1	5.8	5.7	5.8	-1.2	19	58 804
Croatia	5.0	6.3	7.7	8.3	7.9	7.0	5.4	6.6	5.6	5.6	4.8	5.0	5.9	-1.8	17	1 033
Italy	5.8	5.8	7.1	7.6	7.1	5.7	5.5	5.3	5.4	5.8	5.0	4.7	4.9	-2.2	27	35 220
Cyprus	11.5	13.4	15.4	17.0	18.4	18.5	17.4	19.5	18.1	20.4	18.9	17.7	17.2	1.8	2	1 047
Latvia	6.1	6.8	7.4	8.9	10.7	5.6	3.4	4.9	5.6	5.5	5.1	5.3	5.5	-1.9	23	424
Lithuania	6.4	7.1	9.1	8.4	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	-3.7	24	628
Luxembourg	15.3	15.4	13.9	14.6	14.3	14.6	15.3	13.4	13.3	12.4	11.4	11.9	12.1	-1.7	3	2 459
Hungary	5.6	5.6	6.3	6.9	6.5	5.4	3.1	3.1	3.3	3.2	4.0	4.3	5.6	-0.6	21	2 520
Malta	11.5	11.7	12.9	18.3	18.4	18.3	18.0	16.8	18.1	19.1	18.6	19.7	20.0	7.2	1	650
Netherlands	8.8	9.7	9.5	9.5	9.1	6.1	6.4	6.1	5.9	6.0	6.9	7.2	8.5	-1.0	9	23 255
Austria	5.5	5.5	5.5	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	5.8	0.3	20	8 626
Poland	6.1	6.5	7.1	7.9	7.9	7.2	6.2	6.3	6.5	5.5	5.5	5.7	5.5	-1.6	22	7 834
Portugal	9.3	8.5	9.0	10.9	11.1	9.2	9.0	9.7	8.6	9.6	8.3	9.1	8.9	-0.1	7	5 674
Romania	11.6	9.7	9.9	10.5	10.6	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	-1.3	8	3 783
Slovenia	5.0	7.2	7.7	8.6	6.7	4.9	5.0	4.5	3.3	3.3	3.9	4.0	4.4	-3.4	28	645
Slovakia	8.0	8.5	9.7	10.0	10.5	8.6	8.8	8.4	8.4	9.5	10.6	11.5	10.8	1.1	5	2 829
Finland	8.1	7.6	7.7	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	-2.7	26	4 798
Sweden	6.1	7.4	7.5	8.0	6.0	6.0	7.2	7.0	5.8	6.2	6.2	6.8	6.4	-1.1	16	13 140
United Kingdom	8.9	10.3	10.4	9.9	8.5	8.0	8.7	8.6	8.1	7.8	7.7	7.4	8.3	-2.0	10	67 185
Iceland	3.1	5.0	5.9	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	-0.9		468
Norway	22.8	26.9	29.3	25.7	29.0	21.7	23.5	25.5	24.9	20.7	17.1	11.7	10.7	-18.6		13 980

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 19:** Direct taxes as % of GDP - Other

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	1.2	1.1	1.1	1.1	1.3	1.2	1.1	1.2	1.2	1.3	1.3	1.3	1.3	0.2		195 243
EA-19	1.0	0.9	0.9	0.9	0.9	1.0	0.9	1.0	1.0	1.2	1.1	1.1	1.2	0.3		127 373
Belgium	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.6	1.7	1.7	1.6	1.5	0.1	4	6 371
Bulgaria	0.3	0.4	0.5	0.6	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.0	20	226
Czech Republic	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.0	26	408
Denmark	1.4	1.3	1.3	1.5	1.6	1.6	1.6	1.6	1.5	1.6	1.5	1.6	1.5	0.2	5	4 133
Germany	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.9	1.0	1.0	1.0	0.4	11	32 282
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	28	
Ireland	0.5	0.5	0.6	0.6	0.6	0.7	0.7	1.0	1.0	1.1	1.2	0.6	0.5	0.0	19	
Greece	1.4	1.6	1.5	1.6	1.7	1.8	1.9	2.5	2.9	3.5	2.1	1.9	2.0	0.5	2	1 464
Spain	0.8	0.8	0.9	0.9	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	0.9	0.1	13	3 557
France	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.5	1.6	1.6	1.6	1.7	1.7	0.4	3	10 484
Croatia	0.4	0.4	0.4	0.4	0.7	0.7	1.2	0.6	0.6	0.7	0.7	0.7	0.7	0.3	15	37 212
Italy	1.0	0.6	0.5	0.5	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.5	12	316
Cyprus	1.1	1.3	0.4	0.4	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	10	16 589
Latvia	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.2	24	187
Lithuania	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	27	90
Luxembourg	0.7	0.8	0.7	0.7	0.7	0.9	0.8	0.8	0.9	0.9	0.8	1.0	1.2	0.6	8	21
Hungary	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.1	23	653
Malta	0.8	1.2	0.8	0.9	0.7	0.9	0.8	0.8	0.8	0.7	1.1	0.8	0.7	-0.1	14	443
Netherlands	1.3	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	0.2	7	9 653
Austria	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	0.1	9	4 050
Poland	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.1	21	1 977
Portugal	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.4	0.4	0.4	0.4	0.0	22	779
Romania	0.3	0.3	0.3	0.4	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.2	17	959
Slovenia	0.6	0.4	0.4	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.3	16	273
Slovakia	0.8	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.5	0.5	-0.1	18	446
Finland	1.2	1.1	1.1	1.0	1.1	1.1	1.2	1.2	1.2	1.4	1.4	1.5	1.5	0.4	6	3 191
Sweden	0.5	0.5	0.5	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.3	0.3	0.3	-0.2	25	1 218
United Kingdom	2.3	2.3	2.3	2.3	3.7	2.5	2.4	2.5	2.4	2.5	2.4	2.5	2.4	0.1	1	58 189
Iceland	1.5	1.7	1.7	1.9	1.8	1.8	2.4	1.8	1.9	1.9	2.1	1.8	1.74	15.6		3 181
Norway	1.0	0.9	0.9	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.8	-0.1		2 741

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 20: Direct taxes as % of total taxation - Other

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	3.1	3.0	2.9	2.9	3.4	3.2	3.0	3.1	3.1	3.3	3.3	3.4	3.4	0.5		195 243
EA-19	2.5	2.4	2.3	2.3	2.3	2.7	2.4	2.7	2.5	2.9	2.8	2.8	2.9	0.7		127 373
Belgium	3.5	3.2	3.3	3.3	3.2	3.2	3.4	3.3	3.5	3.8	3.7	3.5	3.4	0.1	5	6 371
Bulgaria	1.0	1.2	1.7	1.9	1.9	1.2	1.3	1.5	1.4	1.4	1.5	1.5	1.6	-0.1	20	226
Czech Republic	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	-0.1	25	408
Denmark	2.9	2.8	2.8	3.3	3.5	3.6	3.5	3.6	3.4	3.4	3.1	3.4	3.2	0.4	8	4 133
Germany	1.6	1.7	1.7	1.9	1.9	1.7	1.7	1.8	1.6	2.3	2.6	2.7	2.6	0.9	12	32 282
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	28	
Ireland	1.7	1.7	1.8	1.9	2.1	2.7	2.6	3.4	3.5	3.7	4.0	2.7	2.3	0.5	14	1 464
Greece	4.7	4.9	4.9	5.0	5.3	5.9	5.9	7.5	8.1	9.9	5.7	5.3	5.3	0.3	2	3 557
Spain	2.3	2.4	2.4	2.5	2.7	2.2	2.1	2.0	2.2	2.7	2.8	2.8	2.8	0.4	10	10 484
France	3.1	3.1	3.1	3.2	3.0	3.2	3.3	3.5	3.6	3.5	3.6	3.7	3.7	0.6	3	37 212
Croatia	1.0	1.1	1.0	1.0	1.0	1.9	3.4	1.8	1.8	1.7	1.8	1.9	1.8	0.8	18	316
Italy	2.6	1.4	1.2	1.2	1.2	3.0	1.7	2.3	1.7	1.9	1.4	1.4	2.3	1.2	13	16 589
Cyprus	3.7	4.1	1.3	1.2	1.3	1.3	1.3	1.3	2.0	3.5	4.0	3.9	3.1	1.7	9	187
Latvia	0.7	0.7	0.6	0.3	0.3	0.4	0.7	1.1	1.1	1.1	1.1	1.1	1.2	0.6	23	90
Lithuania	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1	27	21
Luxembourg	2.0	2.1	1.9	2.0	2.0	2.3	2.1	2.2	2.3	2.2	2.2	2.7	3.2	1.3	7	653
Hungary	0.9	1.0	0.9	0.8	0.8	1.0	0.9	0.8	0.7	1.2	0.9	1.0	1.0	0.1	24	443
Malta	2.7	3.7	2.5	2.8	2.2	2.6	2.5	2.5	2.5	2.3	3.4	2.4	2.2	-0.3	15	72
Netherlands	3.8	3.9	3.3	3.4	3.4	3.8	3.7	3.7	3.6	3.7	3.7	3.6	3.5	0.3	4	9 653
Austria	2.7	2.7	2.7	2.6	2.6	2.7	2.6	2.6	2.5	3.1	2.9	2.7	2.7	0.1	11	4 050
Poland	1.2	1.4	1.2	1.1	1.2	1.3	1.3	1.2	1.4	1.5	1.5	1.4	1.4	0.2	21	1 977
Portugal	1.4	1.4	1.4	1.3	1.3	1.3	1.4	1.2	1.8	1.3	1.3	1.2	1.2	-0.2	22	779
Romania	1.2	1.1	1.2	1.4	1.2	1.4	1.9	1.7	1.8	1.9	2.0	2.1	2.2	1.0	16	959
Slovenia	1.5	1.1	1.1	1.1	1.6	1.7	1.8	1.7	1.8	2.0	2.0	1.9	1.8	0.7	17	273
Slovakia	2.6	2.0	2.2	2.1	2.1	2.0	1.9	1.8	1.9	1.9	1.8	1.6	1.7	-0.5	19	446
Finland	2.8	2.7	2.5	2.4	2.7	2.7	2.9	2.7	2.9	3.1	3.1	3.3	3.4	0.9	6	3 191
Sweden	1.1	1.0	1.0	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.7	0.6	-0.4	26	1 218
United Kingdom	6.9	6.9	6.9	6.9	10.7	7.8	7.2	7.2	7.2	7.5	7.4	7.4	7.2	0.3	1	58 189
Iceland	4.1	4.3	4.2	4.8	5.0	5.6	7.2	5.3	5.3	5.3	5.4	4.9	33.6	29.4		3 181
Norway	2.3	2.2	2.1	2.3	2.2	2.4	2.2	2.2	2.2	2.3	2.3	1.9	2.1	0.0		2 741

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 21: Social contributions as % of GDP - Total (compulsory actual contributions)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	11.8	11.7	11.6	11.5	11.8	12.2	12.0	12.1	12.1	12.2	12.1	11.9	12.1	0.5		1 804 255
EA-19	13.8	13.6	13.5	13.3	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.1	0.6		1 521 100
Belgium	13.5	13.3	13.2	13.3	13.7	14.2	13.9	14.1	14.3	14.4	14.3	14.4	13.8	0.5	8	58 214
Bulgaria	10.0	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.4	7.9	7.9	7.8	-0.2	23	3 768
Czech Republic	14.7	14.7	14.9	15.0	14.9	14.2	14.5	14.7	14.8	14.8	14.5	14.4	14.7	-0.2	4	25 953
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	28	161
Germany	16.1	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.0	15.1	15.2	-0.2	2	478 912
Estonia	10.3	10.2	10.0	10.4	11.4	12.9	12.8	11.6	11.2	11.0	11.0	11.3	11.5	1.5	15	2 429
Ireland	3.8	3.8	3.9	4.1	4.4	5.2	5.0	5.3	4.8	5.0	4.9	3.9	3.9	0.0	26	10 773
Greece	10.5	10.7	10.3	10.7	10.7	10.2	10.9	10.7	10.9	10.7	10.4	10.7	11.1	0.8	17	19 313
Spain	11.9	11.9	11.9	11.9	12.0	12.1	12.0	12.0	11.8	11.5	11.7	11.4	11.4	-0.5	16	127 524
France	15.7	15.8	16.0	15.8	15.8	16.3	16.2	16.3	16.5	16.8	17.0	16.8	16.8	0.8	1	374 621
Croatia	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.7	11.7	11.7	0.2	14	5 417
Italy	11.9	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	12.9	1.3	10	216 807
Cyprus	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.5	1.5	20	1 545
Latvia	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.3	0.2	21	2 060
Lithuania	9.1	8.9	9.1	9.1	9.5	12.6	11.7	11.1	10.8	10.8	11.1	11.6	12.2	3.1	13	4 714
Luxembourg	10.6	10.6	10.0	10.0	10.5	11.5	10.9	10.8	11.2	11.1	10.7	10.8	10.9	0.9	18	5 763
Hungary	12.0	12.2	12.3	13.4	13.4	12.8	11.8	12.9	12.9	12.8	12.8	13.0	13.6	1.3	9	15 424
Malta	6.0	6.0	5.8	5.6	5.7	5.7	5.6	5.9	5.8	5.7	5.5	5.4	5.5	-0.4	25	542
Netherlands	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.1	14.8	1.8	3	104 253
Austria	14.0	13.9	13.8	13.5	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.7	0.9	5	51 814
Poland	12.2	12.3	12.1	11.9	11.3	11.2	10.9	11.2	12.1	12.4	12.2	12.5	12.8	0.7	11	54 697
Portugal	8.1	8.2	8.1	8.1	8.4	8.5	8.6	8.9	8.7	8.9	9.0	9.0	9.1	1.0	19	16 910
Romania	9.2	9.6	9.7	9.8	9.3	9.3	8.6	9.0	8.7	8.6	8.5	8.1	8.0	-1.7	22	13 641
Slovenia	13.9	14.0	13.8	13.5	13.8	14.6	14.9	14.7	14.9	14.5	14.3	14.4	14.5	0.7	6	5 842
Slovakia	13.0	12.5	11.6	11.5	11.7	12.4	12.1	12.1	12.4	13.3	13.4	13.8	14.1	2.5	7	11 437
Finland	11.2	11.5	11.7	11.5	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	12.8	1.1	12	27 628
Sweden	3.3	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	2.7	0.1	27	12 733
United Kingdom	6.2	6.3	6.3	6.2	6.4	6.3	6.3	6.4	6.3	6.2	6.1	6.2	6.3	0.1	24	151 362
Iceland	2.9	3.1	3.2	2.9	2.7	2.9	3.9	3.9	3.6	3.7	3.6	3.6	3.5	0.3		639
Norway	9.2	8.7	8.5	8.7	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.4	10.6	2.1		35 613

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



Table 22: Social contributions as % of total taxation - Total (compulsory actual contributions)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	31.8	31.3	30.7	30.3	31.2	32.9	32.3	32.0	31.7	31.5	31.3	30.9	31.2	0.5		1 804 255
EA-19	36.2	35.7	34.9	34.4	35.3	36.7	36.5	36.2	35.7	35.4	35.3	35.1	35.2	0.2		1 521 100
Belgium	31.0	30.6	30.5	31.0	31.5	33.3	32.3	32.2	31.9	31.6	31.5	31.8	31.0	0.5	14	58 214
Bulgaria	31.5	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	27.0	0.0	20	3 768
Czech Republic	42.6	43.0	43.9	43.4	44.8	44.0	44.6	43.4	43.1	42.4	42.9	42.3	42.3	-1.6	2	25 953
Denmark	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	-0.1	28	161
Germany	43.5	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.3	39.2	39.1	-2.2	5	478 912
Estonia	33.1	34.0	32.8	33.1	36.4	36.8	38.4	36.8	35.2	34.7	33.8	33.4	33.4	0.6	12	2 429
Ireland	12.9	12.7	12.3	13.4	15.3	18.4	18.1	18.8	17.1	17.4	17.0	16.6	16.8	4.5	25	10 773
Greece	34.5	33.6	33.0	33.7	33.8	33.1	34.2	31.8	30.8	30.2	29.1	29.2	28.5	-4.5	18	19 313
Spain	34.9	33.8	33.1	32.7	37.3	40.8	38.4	38.6	36.5	34.9	34.6	33.9	34.2	1.1	11	127 524
France	37.3	37.1	37.1	37.1	37.1	39.0	38.4	37.7	37.2	37.1	37.3	36.9	36.9	-0.2	8	374 621
Croatia	32.3	32.0	31.3	31.1	31.8	33.2	32.7	32.9	31.9	30.8	31.9	31.7	30.9	-0.3	15	5 417
Italy	30.4	30.7	29.0	29.8	31.0	31.7	31.4	31.2	30.1	30.2	30.0	30.2	30.3	1.3	16	216 807
Cyprus	23.8	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.2	25.4	3.4	23	1 545
Latvia	30.0	28.4	28.0	27.7	28.4	33.5	30.4	30.6	29.9	28.8	28.1	27.7	26.5	-1.5	22	2 060
Lithuania	31.4	30.4	30.3	30.3	31.1	41.8	41.5	40.8	40.1	40.2	40.4	40.1	40.9	10.6	3	4 714
Luxembourg	28.8	27.9	27.8	27.5	28.4	29.9	29.0	29.1	29.2	29.0	28.5	28.9	28.4	0.6	19	5 763
Hungary	32.6	33.5	33.6	34.1	34.0	32.9	31.8	35.4	33.7	33.9	33.7	33.5	34.5	0.8	10	15 424
Malta	20.1	18.9	18.3	17.0	17.9	17.7	17.6	18.2	17.8	17.5	17.0	17.0	16.7	-1.6	26	542
Netherlands	37.1	34.5	36.0	34.9	37.0	36.1	36.3	38.4	40.8	40.8	39.6	37.8	38.2	2.2	7	104 253
Austria	33.2	33.7	33.9	33.3	32.9	34.3	34.1	33.9	33.7	33.8	33.9	33.6	34.7	0.8	9	51 814
Poland	38.3	37.2	36.1	34.4	33.1	35.8	34.7	35.2	37.6	38.7	38.3	38.8	38.5	2.4	6	54 697
Portugal	26.9	26.6	25.8	25.6	26.4	28.6	28.2	27.5	27.3	26.1	26.2	26.1	26.6	0.7	21	16 910
Romania	33.7	34.7	34.2	33.7	33.6	35.5	32.8	32.0	31.5	31.6	31.0	28.8	31.1	-3.1	13	13 641
Slovenia	37.2	36.9	36.6	36.3	37.7	40.1	40.1	40.0	40.3	39.6	39.2	39.5	39.5	2.9	4	5 842
Slovakia	41.0	39.9	39.7	39.6	40.3	43.1	43.3	42.5	43.8	44.2	43.3	43.0	43.8	4.0	1	11 437
Finland	26.8	27.3	27.9	27.6	28.0	29.8	29.7	28.7	29.6	28.9	28.9	28.9	29.0	1.2	17	27 628
Sweden	7.3	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	0.4	27	12 733
United Kingdom	18.7	18.7	18.6	18.4	18.4	19.5	18.8	18.6	19.0	18.6	18.5	18.6	18.8	0.2	24	151 362
Iceland	8.0	7.9	7.9	7.4	7.6	9.0	11.7	11.4	10.4	10.3	9.5	9.8	6.8	-1.2		639
Norway	21.7	20.4	19.9	20.7	20.8	23.3	22.4	22.0	22.5	23.8	25.6	27.2	27.3	7.4		35 613

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 23:** Social contributions as % of GDP - Employers (compulsory actual contributions)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	6.7	6.7	6.6	6.6	6.8	7.0	6.9	6.9	6.9	6.9	6.9	6.7	6.8	0.2		1 013 618
EA-19	7.9	7.8	7.7	7.7	7.8	8.0	7.9	8.0	8.0	8.0	8.0	7.9	7.9	0.2		852 083
Belgium	8.1	8.0	8.0	8.1	8.3	8.6	8.4	8.6	8.8	8.9	8.8	8.8	8.3	0.3	6	35 082
Bulgaria	7.6	6.8	5.5	5.3	4.6	4.3	4.2	4.3	4.0	4.5	4.8	4.7	4.7	-0.8	21	2 269
Czech Republic	9.5	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	0.0	3	16 634
Denmark	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	0.0	28	62
Germany	7.0	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.6	0.0	12	206 782
Estonia	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	10.9	1.2	2	2 306
Ireland	2.6	2.6	2.7	2.9	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.4	-0.3	27	6 653
Greece	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	-0.2	23	7 716
Spain	8.6	8.6	8.6	8.7	8.6	8.5	8.4	8.4	8.2	8.1	8.2	8.2	8.2	-0.4	8	91 938
France	10.7	10.8	10.8	10.7	10.7	11.1	11.0	11.2	11.3	11.4	11.5	11.3	11.2	0.4	1	250 573
Croatia	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.2	6.2	0.1	13	2 872
Italy	8.4	8.3	8.1	8.5	8.7	9.1	9.0	8.9	8.9	8.8	8.7	8.7	8.6	0.5	5	144 681
Cyprus	4.8	5.3	5.0	4.6	4.8	5.3	5.5	5.4	5.3	5.1	5.6	5.7	5.8	0.8	15	1 049
Latvia	6.0	5.7	5.8	5.7	5.8	6.7	6.4	6.1	6.1	6.1	5.8	5.9	6.1	0.3	14	1 516
Lithuania	7.5	7.2	7.5	7.5	7.9	8.5	7.5	7.2	7.2	7.2	7.5	7.8	8.3	0.8	7	3 193
Luxembourg	4.6	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.5	4.6	4.6	0.3	22	2 435
Hungary	9.3	9.5	9.3	9.5	9.5	9.0	7.7	7.8	7.5	7.4	7.5	7.6	7.7	-1.6	10	8 756
Malta	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.7	2.6	2.6	2.5	2.5	-0.1	26	251
Netherlands	4.1	3.8	4.3	4.2	4.5	4.6	4.6	4.7	5.1	4.8	5.3	5.1	5.2	0.9	18	36 578
Austria	6.5	6.5	6.4	6.4	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	0.4	11	24 172
Poland	4.8	4.8	4.7	4.7	4.5	4.6	4.6	4.5	4.8	4.8	4.9	4.9	5.0	0.3	19	21 248
Portugal	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	0.9	17	9 696
Romania	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	4.9	-1.3	20	8 346
Slovenia	5.3	5.5	5.4	5.3	5.4	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.5	0.2	16	2 240
Slovakia	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	8.0	1.7	9	6 467
Finland	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	0.1	4	18 755
Sweden	2.6	2.6	2.6	2.6	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	2.7	0.1	25	12 381
United Kingdom	3.4	3.5	3.5	3.6	3.7	3.7	3.6	3.7	3.7	3.6	3.6	3.6	3.7	0.2	24	88 969
Iceland	2.8	3.0	3.1	2.8	2.6	2.8	3.8	3.8	3.5	3.6	3.5	3.5	3.4	0.3		623
Norway	5.5	5.3	5.2	5.3	5.2	5.8	5.7	5.6	5.6	5.8	5.9	6.1	6.2	1.0		20 804

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 24: Social contributions as % of total taxation - Employers (compulsory actual contributions)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	18.1	17.8	17.5	17.5	18.0	18.9	18.5	18.3	18.0	17.8	17.7	17.5	17.5	0.0		1 013 618
EA-19	20.7	20.4	20.0	19.8	20.2	21.0	20.9	20.7	20.3	20.0	20.0	19.8	19.7	-0.3		852 083
Belgium	18.6	18.4	18.5	18.8	19.2	20.2	19.6	19.7	19.6	19.4	19.4	19.5	18.7	0.2	12	35 082
Bulgaria	23.9	22.2	18.4	16.6	14.9	16.0	16.4	17.0	15.0	16.0	16.7	16.3	16.3	-2.1	16	2 269
Czech Republic	27.3	27.6	27.9	27.5	28.5	27.6	28.4	27.7	27.5	27.2	27.4	27.0	27.1	-0.8	3	16 634
Denmark	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	28	62
Germany	18.9	18.3	17.6	16.9	16.7	17.2	17.6	17.3	17.2	17.1	17.1	17.0	16.9	-0.8	14	206 782
Estonia	31.8	32.7	31.8	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.6	31.7	-0.1	1	2 306
Ireland	8.7	8.7	8.7	9.5	10.8	11.1	10.6	11.1	10.1	10.3	10.3	10.1	10.4	1.6	25	6 653
Greece	15.9	15.9	15.0	15.6	15.9	15.1	15.8	14.3	13.7	13.2	12.5	12.0	11.4	-3.6	23	7 716
Spain	25.2	24.5	24.0	23.8	26.9	28.4	26.8	27.1	25.5	24.5	24.5	24.3	24.7	0.6	5	91 938
France	25.4	25.3	25.2	25.1	25.3	26.5	26.1	25.8	25.4	25.1	25.2	24.8	24.7	-0.5	6	250 573
Croatia	17.2	17.0	16.7	16.6	17.0	17.7	17.6	17.6	16.7	15.7	16.8	16.8	16.4	-0.3	15	2 872
Italy	21.4	21.4	20.3	20.7	21.0	21.8	21.7	21.4	20.4	20.3	20.2	20.2	20.2	-0.1	7	144 681
Cyprus	16.4	17.0	15.4	12.8	13.8	16.7	17.1	16.9	16.6	16.1	16.7	17.1	17.2	1.8	13	1 049
Latvia	21.7	20.5	20.3	20.0	20.6	24.2	22.6	21.5	20.8	20.7	19.5	19.5	19.5	-0.8	10	1 516
Lithuania	25.9	24.8	24.9	25.0	25.8	28.2	26.6	26.4	26.7	26.8	27.1	27.0	27.7	2.8	2	3 193
Luxembourg	12.6	12.1	12.0	11.7	12.1	12.7	12.5	12.5	12.4	12.3	12.1	12.3	12.0	0.0	22	2 435
Hungary	25.1	26.0	25.4	24.2	24.2	23.1	20.6	21.2	19.6	19.5	19.7	19.6	19.6	-5.9	9	8 756
Malta	9.0	8.5	8.2	7.6	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.7	-0.5	26	251
Netherlands	11.5	10.7	11.7	11.7	12.2	12.9	12.9	13.1	14.0	13.3	14.1	13.6	13.4	1.7	21	36 578
Austria	15.5	15.8	15.9	15.7	15.5	16.0	16.0	15.9	15.8	15.8	15.9	15.7	16.2	0.3	17	24 172
Poland	15.1	14.6	14.0	13.6	13.3	14.6	14.5	14.1	15.1	15.2	15.3	15.2	14.9	1.0	20	21 248
Portugal	15.0	14.9	13.8	14.2	14.6	15.8	16.1	15.8	15.8	15.1	14.8	14.8	15.2	1.5	18	9 696
Romania	21.6	22.9	22.0	21.3	21.5	22.2	20.8	19.8	19.9	20.4	19.9	17.9	19.0	-3.0	11	8 346
Slovenia	14.1	14.4	14.3	14.2	14.8	15.5	15.4	15.3	15.4	15.2	14.8	15.0	15.1	0.9	19	2 240
Slovakia	23.9	22.1	21.4	21.3	22.5	23.4	24.2	23.1	23.7	24.9	24.7	24.8	24.7	3.4	4	6 467
Finland	20.2	20.4	20.4	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	-0.7	8	18 755
Sweden	5.7	5.5	5.6	5.7	6.0	6.1	6.0	6.3	6.4	6.4	6.4	6.2	6.0	0.5	27	12 381
United Kingdom	10.4	10.3	10.4	10.6	10.7	11.3	10.9	10.7	11.1	10.9	10.9	10.9	11.0	0.7	24	88 969
Iceland	7.7	7.6	7.7	7.2	7.5	8.8	11.4	11.1	10.1	10.1	9.3	9.6	6.6	-1.1		623
Norway	13.1	12.4	12.2	12.6	12.7	14.2	13.6	13.3	13.6	14.5	15.3	16.0	15.9	3.8		20 804

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 25:** Social contributions as % of GDP - Households (compulsory actual contributions)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	5.1	5.0	5.0	4.9	5.0	5.2	5.1	5.2	5.2	5.3	5.2	5.2	5.3	0.3		790 637
EA-19	5.9	5.8	5.8	5.6	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	0.4		669 017
Belgium	5.4	5.3	5.2	5.2	5.4	5.6	5.5	5.5	5.5	5.6	5.5	5.6	5.5	0.3	12	23 132
Bulgaria	2.4	2.7	2.6	2.4	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	0.5	20	1 500
Czech Republic	5.3	5.3	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	5.3	5.2	5.3	-0.2	13	9 320
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	28	99
Germany	9.1	9.1	8.8	8.3	8.3	8.8	8.5	8.5	8.5	8.5	8.5	8.5	8.7	-0.2	3	272 130
Estonia	0.4	0.4	0.3	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.6	0.3	26	123
Ireland	1.2	1.2	1.1	1.2	1.3	2.1	2.1	2.1	2.0	2.0	1.9	1.5	1.5	0.4	25	4 120
Greece	5.7	5.6	5.6	5.8	5.7	5.5	5.9	5.9	6.1	6.0	5.9	6.3	6.7	1.1	6	11 597
Spain	3.3	3.3	3.3	3.2	3.3	3.7	3.6	3.6	3.6	3.4	3.4	3.2	3.2	-0.1	18	35 586
France	5.0	5.0	5.1	5.1	5.0	5.2	5.2	5.1	5.3	5.5	5.5	5.5	5.6	0.4	10	124 048
Croatia	5.5	5.4	5.4	5.4	5.4	5.6	5.5	5.4	5.5	5.5	5.5	5.5	5.5	0.1	11	2 545
Italy	3.5	3.6	3.5	3.8	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.3	0.8	14	72 126
Cyprus	2.2	2.2	2.1	2.2	2.2	2.5	2.6	2.5	2.5	2.4	2.6	2.7	2.7	0.6	22	496
Latvia	2.3	2.2	2.2	2.2	2.2	2.6	2.2	2.6	2.6	2.4	2.6	2.5	2.2	0.0	24	544
Lithuania	1.6	1.6	1.6	1.6	1.6	4.1	4.2	3.9	3.6	3.6	3.7	3.8	3.9	2.3	16	1 521
Luxembourg	6.0	6.0	5.7	5.7	6.0	6.6	6.2	6.2	6.4	6.4	6.2	6.2	6.3	0.6	7	3 328
Hungary	2.8	2.7	3.0	3.9	3.9	3.8	4.2	5.2	5.4	5.5	5.3	5.4	5.9	2.9	9	6 668
Malta	3.3	3.3	3.2	3.1	3.2	3.1	3.1	3.2	3.1	3.1	3.0	2.9	2.9	-0.3	21	292
Netherlands	9.0	8.4	8.8	8.3	9.0	8.2	8.5	9.1	9.6	10.1	9.6	9.0	9.6	0.8	1	67 675
Austria	7.5	7.4	7.3	7.2	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.8	0.5	5	27 642
Poland	7.4	7.4	7.4	7.2	6.8	6.6	6.3	6.7	7.2	7.5	7.3	7.6	7.9	0.4	4	33 449
Portugal	3.6	3.6	3.8	3.6	3.8	3.8	3.7	3.8	3.7	3.7	3.9	3.9	3.9	0.1	17	7 214
Romania	3.3	3.2	3.4	3.6	3.3	3.5	3.1	3.4	3.2	3.0	3.0	3.1	3.1	-0.3	19	5 295
Slovenia	8.7	8.5	8.4	8.2	8.4	9.0	9.2	9.1	9.2	9.0	8.9	8.9	8.9	0.5	2	3 602
Slovakia	5.4	5.6	5.4	5.3	5.2	5.7	5.3	5.6	5.7	5.8	5.8	5.8	6.1	0.7	8	4 969
Finland	2.7	2.9	3.2	3.0	2.9	3.2	3.5	3.5	3.8	3.8	4.0	4.0	4.1	1.0	15	8 873
Sweden	0.7	0.4	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	352
United Kingdom	2.8	2.8	2.8	2.6	2.7	2.7	2.7	2.7	2.6	2.6	2.5	2.6	2.6	-0.2	23	62 393
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	3.6	3.4	3.3	3.4	3.4	3.7	3.7	3.7	3.7	3.7	4.0	4.3	4.4	1.1		14 809

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 26: Social contributions as % of total taxation - Households (compulsory actual contributions)**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	13.7	13.4	13.2	12.8	13.3	14.0	13.8	13.7	13.7	13.7	13.6	13.4	13.7	0.5		790 637
EA-19	15.6	15.3	15.0	14.5	15.0	15.7	15.6	15.5	15.4	15.4	15.4	15.3	15.5	0.5		669 017
Belgium	12.4	12.1	12.0	12.1	12.3	13.1	12.7	12.5	12.4	12.2	12.2	12.3	12.3	0.3	13	23 132
Bulgaria	7.6	8.9	8.6	7.7	9.2	10.6	9.3	9.4	10.5	10.4	10.9	10.8	10.8	2.1	17	1 500
Czech Republic	15.3	15.4	16.0	16.0	16.3	16.4	16.1	15.7	15.6	15.3	15.5	15.3	15.2	-0.8	9	9 320
Denmark	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	-0.1	28	99
Germany	24.6	24.5	23.6	22.3	22.1	23.0	23.2	22.8	22.5	22.2	22.2	22.1	22.2	-1.4	4	272 130
Estonia	1.3	1.3	0.9	1.0	1.1	2.0	2.8	2.8	2.7	2.1	2.1	1.7	1.7	0.8	26	123
Ireland	4.2	4.1	3.6	3.8	4.5	7.3	7.5	7.6	7.0	7.1	6.7	6.5	6.4	2.9	25	4 120
Greece	18.7	17.7	18.0	18.1	17.9	17.9	18.4	17.5	17.2	17.0	16.6	17.2	17.1	-0.9	7	11 597
Spain	9.7	9.3	9.0	8.9	10.4	12.4	11.5	11.5	11.1	10.3	10.2	9.6	9.5	0.5	19	35 586
France	11.9	11.8	11.9	11.9	11.9	12.5	12.3	11.9	11.8	12.0	12.2	12.1	12.2	0.3	14	124 048
Croatia	15.0	14.9	14.6	14.5	14.8	15.5	15.2	15.3	15.2	15.1	15.1	14.9	14.5	-0.1	11	2 545
Italy	9.1	9.3	8.7	9.2	10.0	9.9	9.7	9.7	9.6	9.9	9.8	10.0	10.1	1.3	18	72 126
Cyprus	7.4	6.9	6.5	6.1	6.4	7.9	8.1	8.0	7.9	7.6	7.9	8.1	8.1	1.6	22	496
Latvia	8.3	7.8	7.7	7.7	7.9	9.3	7.8	9.2	9.0	8.1	8.5	8.1	7.0	-0.7	24	544
Lithuania	5.6	5.6	5.4	5.3	5.3	13.6	14.9	14.4	13.5	13.4	13.3	13.2	13.2	7.8	12	1 521
Luxembourg	16.2	15.8	15.8	15.8	16.3	17.1	16.5	16.6	16.7	16.7	16.4	16.7	16.4	0.6	8	3 328
Hungary	7.5	7.5	8.2	9.9	9.8	9.8	11.2	14.1	14.1	14.4	14.0	13.9	14.9	6.7	10	6 668
Malta	11.1	10.4	10.1	9.4	9.8	9.7	9.6	9.9	9.7	9.4	9.1	9.1	9.0	-1.1	21	292
Netherlands	25.6	23.8	24.2	23.1	24.8	23.2	23.4	25.3	26.8	27.6	25.6	24.2	24.8	0.5	1	67 675
Austria	17.7	17.9	18.0	17.6	17.5	18.3	18.1	18.0	17.9	18.0	18.0	17.9	18.5	0.5	6	27 642
Poland	23.2	22.6	22.1	20.8	19.8	21.2	20.1	21.2	22.6	23.5	23.0	23.6	23.5	1.4	3	33 449
Portugal	11.9	11.6	12.1	11.4	11.8	12.8	12.1	11.7	11.5	11.0	11.5	11.3	11.3	-0.7	16	7 214
Romania	12.1	11.7	12.1	12.4	12.1	13.3	12.0	12.2	11.6	11.1	11.1	11.0	12.1	-0.1	15	5 295
Slovenia	23.2	22.5	22.4	22.1	22.9	24.7	24.7	24.7	24.8	24.4	24.4	24.5	24.3	2.0	2	3 602
Slovakia	17.2	17.8	18.4	18.3	17.8	19.8	19.1	19.5	20.1	19.3	18.5	18.1	19.0	0.6	5	4 969
Finland	6.6	6.9	7.5	7.3	7.1	7.8	8.7	8.3	8.9	8.7	9.0	9.1	9.3	1.8	20	8 873
Sweden	1.6	0.9	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	352
United Kingdom	8.3	8.3	8.2	7.7	7.7	8.2	8.0	7.9	7.9	7.7	7.6	7.7	7.7	-0.5	23	62 393
Iceland	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-0.1		16
Norway	8.6	8.1	7.7	8.1	8.1	9.1	8.7	8.8	8.9	9.4	10.4	11.2	11.3	3.6		14 809

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 27: Capital transfers (representing taxes assessed but unlikely to be collected) as % of GDP**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.4
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	0.4	0.4	0.4	0.4	0.6	0.9	0.8	0.8	0.8	0.6	0.4	0.4	0.3
France	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	0.1	0.0	0.1	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
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	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Slovenia	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

See explanatory notes in Annex B.

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

Table 28: Capital transfers (representing taxes assessed but unlikely to be collected) as % of total taxation

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.5	0.4	1.7	1.9	2.1	0.9
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	1.2	1.2	1.2	1.2	1.7	2.9	2.5	2.6	2.4	1.9	1.2	1.3	1.0
France	0.4	0.2	0.4	0.5	0.6	0.7	0.6	0.7	0.6	0.8	0.8	0.6	0.7
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Lithuania	0.2	0.2	0.2	0.1	0.2	0.6	0.4	0.2	0.2	0.2	0.2	0.2	0.1
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Slovenia	0.2	0.3	0.3	0.3	0.3	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	20.2	20.5	20.7	20.9	20.2	19.0	19.6	19.7	20.0	20.2	20.4	20.5	20.3	-0.4		3 032 829
EA-19	17.2	17.3	17.5	17.7	17.0	16.3	16.8	16.7	17.1	17.4	17.5	17.4	17.3	-0.3		1 862 388
Belgium (3)	14.4	14.0	13.7	13.2	13.0	11.5	12.4	11.7	13.1	13.6	13.6	15.0	13.0	-0.7	27	55 173
Belgium (4)	25.2	25.2	25.0	24.7	25.0	23.6	24.3	24.6	25.6	26.0	26.1	24.5	22.4	-2.6		94 730
Bulgaria	21.2	20.5	21.1	22.9	22.2	19.0	18.5	17.7	19.0	19.8	19.6	20.2	20.0	-1.1	18	9 646
Czech Republic	25.2	24.1	23.8	24.3	23.2	22.3	22.6	23.6	24.0	24.2	23.2	23.5	23.8	0.0	10	42 088
Denmark	31.4	33.1	31.9	35.2	33.5	33.2	32.8	32.8	33.5	33.9	36.5	34.0	33.8	1.8	1	93 723
Germany	10.4	10.6	10.8	11.3	11.4	11.6	11.1	11.4	11.6	11.6	11.5	11.4	11.2	0.4	28	353 456
Estonia	26.2	24.9	25.6	26.2	25.8	28.5	26.7	25.3	25.6	25.8	26.7	27.8	28.4	2.7	4	5 983
Ireland	28.8	29.2	30.6	30.0	28.1	27.0	26.7	27.0	27.2	27.7	28.0	22.7	22.6	-8.0	14	62 405
Greece	19.3	20.5	19.7	20.1	20.0	19.6	20.6	22.4	23.8	23.9	24.5	25.2	27.0	7.3	7	47 073
Spain	15.0	15.7	16.1	16.7	13.2	10.6	12.7	12.2	12.0	13.8	14.3	14.4	13.9	-2.2	26	155 455
France	17.6	17.2	16.5	15.9	15.4	13.9	15.4	14.7	15.3	15.8	15.6	15.7	15.6	-0.8	25	348 762
Croatia	20.9	20.9	21.2	21.2	20.7	19.9	19.8	19.2	19.7	20.3	19.9	20.8	21.5	0.2	16	9 954
Italy	21.0	20.8	22.1	22.4	21.9	22.4	22.3	22.3	23.6	23.7	23.5	23.4	23.7	1.5	12	397 795
Cyprus	21.8	23.2	24.3	28.4	27.0	23.3	23.2	23.3	23.3	23.4	24.5	24.1	24.5	0.1	9	4 432
Latvia	14.3	15.1	15.6	15.3	14.6	13.2	13.9	14.1	14.8	15.4	15.7	16.0	16.8	1.1	23	4 184
Lithuania	19.3	19.7	20.5	20.3	20.5	17.0	16.0	15.5	15.6	15.6	15.8	16.7	17.0	-3.4	21	6 584
Luxembourg	24.5	25.9	24.5	24.9	25.0	25.4	25.3	24.9	26.1	26.2	25.9	25.4	26.1	1.6	8	13 817
Hungary	21.3	21.0	20.9	22.5	24.3	24.2	23.4	21.6	23.2	22.9	23.2	23.5	23.7	2.8	11	26 978
Malta	29.9	31.3	31.7	32.6	31.9	32.3	31.8	32.0	32.2	32.5	32.5	31.8	32.4	0.7	2	3 218
Netherlands	20.4	21.4	21.8	21.9	21.4	21.0	21.3	20.4	19.6	19.9	20.9	21.5	22.2	0.4	15	155 822
Austria	28.7	27.8	27.2	27.5	28.2	27.4	27.4	27.5	28.0	28.6	28.6	29.0	27.9	0.6	5	98 483
Poland	15.7	16.5	17.2	18.1	18.2	15.9	16.5	16.7	16.0	15.6	15.5	15.6	16.2	-1.0	24	69 023
Portugal	20.7	21.1	21.6	21.9	21.6	19.7	20.3	21.8	21.2	23.2	23.2	23.3	23.2	1.5	13	42 889
Romania	17.2	17.4	17.9	18.0	17.4	16.0	16.5	17.9	17.6	17.4	17.7	18.7	16.8	-1.1	22	28 480
Slovenia	20.7	21.2	21.0	20.2	19.5	18.2	18.3	18.1	18.1	18.2	18.3	18.7	18.7	-2.3	19	7 562
Slovakia	17.5	18.4	17.0	17.0	16.7	15.8	15.3	15.8	15.3	16.2	17.0	17.9	17.8	0.8	20	14 423
Finland	21.9	21.8	21.5	21.1	20.5	19.0	18.7	20.1	20.3	20.7	20.8	20.7	21.0	-0.4	17	45 314
Sweden	27.2	28.5	28.5	28.4	27.0	26.9	27.1	26.5	26.1	26.2	26.3	27.0	27.7	-0.8	6	128 646
United Kingdom	31.3	31.6	31.9	32.0	32.8	30.4	31.6	32.3	31.4	31.3	30.9	31.2	31.8	0.0	3	761 904
Iceland	28.0	30.6	30.8	29.3	26.0	23.1	24.8	25.2	25.8	26.1	28.9	27.1	42.1	11.3		7 712
Norway	36.5	36.9	37.4	36.8	36.5	35.5	36.2	36.9	36.3	34.6	33.4	32.5	32.6	-4.8		109 403

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules.

See explanatory notes in Annex B.

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



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	54.3	54.6	54.7	55.0	53.4	51.3	52.7	52.2	52.2	52.3	52.6	53.2	52.4	-2.3		3 032 829
EA-19	45.2	45.3	45.3	45.5	44.4	43.0	44.2	43.4	43.2	43.6	43.5	43.5	43.0	-2.3		1 862 388
Belgium (€)	33.1	32.1	31.7	30.7	29.8	26.8	28.7	26.8	29.2	29.7	29.8	33.2	29.4	-2.3	27	55 173
Belgium (%)	57.8	58.0	57.9	57.3	57.4	55.2	56.3	56.4	57.1	57.0	57.3	54.2	50.5	-7.4		94 730
Bulgaria	67.0	67.1	70.6	72.4	72.2	70.1	71.1	70.0	71.1	70.2	68.8	69.5	69.2	-1.4	8	9 646
Czech Republic	72.9	70.3	70.1	70.4	69.8	69.1	69.3	69.8	70.1	69.5	68.6	69.1	68.6	-1.5	9	42 088
Denmark	67.6	69.0	68.7	75.7	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.8	4.0	6	93 723
Germany	28.1	28.6	29.0	30.2	30.2	30.4	30.3	30.7	30.6	30.2	30.1	29.6	28.9	-0.1	28	353 456
Estonia	83.8	83.0	84.0	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	82.3	-1.7	4	5 983
Ireland	97.5	97.3	97.5	97.3	96.9	96.4	96.2	96.3	96.1	96.4	96.8	97.1	97.2	-0.3	2	62 405
Greece	63.4	64.5	63.6	63.1	62.8	63.7	64.2	66.6	67.0	67.5	68.7	68.9	69.6	6.0	7	47 073
Spain	44.0	44.6	44.8	45.9	40.9	35.7	40.5	39.0	37.4	41.9	42.5	42.7	41.7	-3.1	25	155 455
France	41.9	40.3	38.2	37.3	36.3	33.2	36.5	34.0	34.4	34.8	34.3	34.6	34.3	-3.9	26	348 762
Croatia	57.3	57.6	57.7	57.3	56.3	54.6	55.0	54.7	55.0	55.9	54.5	56.1	56.8	-0.9	18	9 954
Italy	53.6	53.3	55.2	54.1	53.1	53.8	53.7	53.8	54.4	54.6	54.5	54.5	55.6	0.4	19	397 795
Cyprus	74.1	73.8	75.8	78.8	77.6	73.1	72.8	73.1	73.8	74.1	73.5	72.5	72.8	-2.9	5	4 432
Latvia	51.9	54.2	54.4	53.9	52.2	47.9	48.9	49.7	50.9	52.3	52.6	53.0	53.8	-0.6	21	4 184
Lithuania	66.7	67.6	67.9	67.8	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	-10.8	16	6 584
Luxembourg	66.9	68.3	68.4	68.7	67.7	66.3	67.3	67.0	67.7	68.3	69.1	68.2	68.1	-0.3	10	13 817
Hungary	57.8	57.3	57.3	57.1	61.7	62.2	62.8	59.1	60.6	60.3	60.8	60.6	60.3	3.0	15	26 978
Malta	99.4	99.0	99.2	99.2	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	0.0	1	3 218
Netherlands	58.0	60.6	59.9	60.9	58.7	59.3	59.1	56.9	54.4	54.5	55.6	57.4	57.1	-2.8	17	155 822
Austria	68.0	67.4	67.1	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.1	66.0	-1.2	12	98 483
Poland	49.2	50.1	51.1	52.4	53.2	51.1	52.7	52.4	49.8	48.7	48.6	48.2	48.5	-2.6	23	69 023
Portugal	68.7	68.6	69.1	68.8	68.1	66.0	66.8	67.5	66.6	68.0	67.9	67.8	67.4	-1.7	11	42 889
Romania	63.3	62.8	62.9	62.1	62.9	60.8	63.2	63.9	63.5	63.9	64.4	66.6	64.8	2.0	13	28 480
Slovenia	55.4	55.9	55.7	54.4	53.4	49.9	49.2	49.2	48.9	49.5	50.3	51.0	51.1	-4.6	22	7 562
Slovakia	55.5	58.8	58.2	58.2	57.6	54.9	54.7	55.3	54.1	53.9	54.9	55.9	55.2	-3.0	20	14 423
Finland	52.2	51.8	50.9	50.9	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.1	47.6	-3.3	24	45 314
Sweden	59.6	61.1	62.0	63.3	61.4	61.1	62.7	62.3	61.3	61.2	61.8	62.6	62.8	0.8	14	128 646
United Kingdom	94.4	94.5	94.5	94.6	94.6	93.9	94.1	94.3	94.3	94.3	94.3	94.4	94.5	-0.1	3	761 904
Iceland	76.5	77.1	75.8	75.0	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.6	5.7		7 712
Norway	86.3	86.7	87.3	87.4	88.1	86.1	86.4	87.9	87.5	86.7	86.1	84.6	83.8	-3.5		109 403

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.2	2.2	2.2	2.2	2.4	0.4		363 439
EA-19	2.8	2.7	2.8	2.9	2.9	2.8	2.6	2.8	3.0	3.0	3.0	3.2	3.4	0.5		363 439
Belgium (3)	10.3	10.5	10.4	10.4	10.7	10.6	10.2	10.7	10.8	11.0	10.9	10.6	11.7	1.3		49 693
Belgium (4)	2.1	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.3	2.5	2.4	3.5	4.8	2.5		20 215
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Denmark	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Germany	7.8	7.7	8.0	8.3	8.4	8.2	7.7	7.8	8.1	8.5	8.5	8.7	9.1	1.1		286 405
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	4.7	4.9	5.2	5.0	4.5	4.6	4.0	4.4	5.7	4.7	4.6	4.7	4.9	-0.3		54 536
France	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.0		2 283
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	54	53	54	55	56	57	53	54	57	57	57	58	63	0.8		363 439
EA-19	72	72	73	75	74	74	69	72	76	75	76	79	84	1.1		363 439
Belgium (€)	23.5	24.1	24.1	24.3	24.6	24.7	23.7	24.5	24.2	24.0	23.9	23.5	26.5	2.4		49 693
Belgium (€)	49	52	53	53	52	50	52	53	51	54	53	77	10.8	5.5		20 215
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czech Republic	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Denmark	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Germany	21.1	20.8	21.5	22.3	22.3	21.4	20.9	21.0	21.4	22.2	22.4	22.7	23.4	1.9		286 405
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	13.6	14.0	14.4	13.8	13.9	15.5	12.9	14.2	17.7	14.1	13.6	14.0	14.6	0.2		54 536
France	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	1.5	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	0.0		2 283
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovakia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	3.7	3.8	3.8	3.8	3.8	3.8	3.7	3.9	4.0	4.0	4.0	4.0	4.0	0.2		593 792
EA-19	3.5	3.6	3.6	3.7	3.7	3.7	3.5	3.8	3.9	4.0	4.0	4.0	3.9	0.3		421 379
Belgium (3)	2.2	2.2	2.2	2.3	2.0	2.4	2.2	2.3	2.1	2.2	2.2	2.3	2.3	0.1	14	9 734
Belgium (4)	2.1	2.1	2.2	2.2	2.0	2.3	2.2	2.2	2.1	2.2	2.1	2.2	2.3	0.1		9 533
Bulgaria	0.5	0.5	0.7	0.8	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.9	0.2	22	448
Czech Republic	4.3	5.0	4.8	4.8	4.7	4.5	4.5	4.6	4.6	5.0	5.0	4.9	5.2	0.4	7	9 184
Denmark	14.8	14.6	14.3	11.0	11.1	11.5	12.0	12.0	12.1	12.2	12.2	12.3	12.5	-1.8	2	34 602
Germany	2.6	2.7	2.9	3.0	3.1	2.8	2.8	2.9	3.0	3.0	3.0	3.1	3.2	0.3	12	99 095
Estonia	0.4	0.4	0.3	0.3	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.0	26	71
Ireland	0.6	0.7	0.6	0.7	0.8	0.9	0.9	0.9	1.0	0.9	0.8	0.6	0.5	-0.2	24	1 296
Greece	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.3	20	1 647
Spain	2.8	2.9	3.0	3.0	2.8	2.7	2.9	2.9	3.1	3.3	3.4	3.3	3.3	0.3	11	36 821
France	4.4	4.6	4.7	4.8	4.8	5.1	4.2	5.3	5.5	5.5	5.6	5.7	5.8	1.1	6	129 543
Croatia	3.8	3.8	4.1	4.3	4.4	4.4	4.4	4.4	4.7	4.8	4.9	4.4	4.5	0.4	8	2 088
Italy	6.1	6.1	6.2	6.5	6.4	5.9	6.0	6.1	6.6	6.5	6.6	6.5	5.8	-0.4	5	98 086
Cyprus	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.4	0.6	0.5	0.5	0.3	-0.1	27	56
Latvia	4.9	4.7	4.9	5.1	5.3	5.0	5.8	5.4	5.4	5.4	5.6	5.6	5.9	1.1	4	1 473
Lithuania	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.4	0.0	25	145
Luxembourg	1.8	1.7	1.6	1.6	1.7	1.7	1.6	1.7	1.5	1.3	1.2	1.3	1.5	-0.1	17	785
Hungary	4.4	4.2	4.3	4.4	2.5	2.6	2.4	2.4	2.4	2.2	2.1	2.2	2.3	-2.0	15	2 586
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	1.4	1.4	1.2	1.2	1.2	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	0.2	18	9 812
Austria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.0	19	4 600
Poland	4.1	4.2	4.3	4.6	4.6	4.1	4.0	3.9	4.0	4.0	4.1	4.2	4.3	0.0	9	18 289
Portugal	2.0	2.1	2.1	2.2	2.2	2.1	2.0	2.1	2.1	2.4	2.5	2.5	2.5	0.4	13	4 646
Romania	0.9	0.9	1.0	1.1	0.9	0.9	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.0	21	1 595
Slovenia	2.8	2.8	2.9	3.4	3.2	3.7	4.0	4.0	4.1	4.0	3.8	3.5	3.5	0.6	10	1 399.90
Slovakia	1.3	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.5	0.5	-0.2	23	419
Finland	8.7	8.7	8.9	8.8	9.0	9.7	9.9	9.7	9.7	10.2	10.3	10.4	10.2	1.3	3	21 951
Sweden	15.0	15.0	14.7	13.7	14.1	14.2	13.3	13.1	13.5	13.7	13.3	13.2	13.5	-1.1	1	62 941
United Kingdom	1.7	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.7	0.0	16	40 682
Iceland	8.6	9.1	9.8	9.7	9.1	8.7	8.5	9.1	9.2	9.5	9.4	9.3	9.5	-0.3		1 744
Norway	5.8	5.7	5.4	5.3	4.9	5.7	5.7	5.1	5.2	5.3	5.4	5.9	6.3	0.9		21 108

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	10.0	10.0	10.0	10.0	10.1	10.2	9.9	10.3	10.5	10.5	10.4	10.3	10.3	0.2		593 792
EA-19	9.2	9.4	9.4	9.6	9.7	9.6	9.2	9.8	10.0	9.9	9.9	9.9	9.7	0.3		421 379
Belgium (€)	5.0	5.0	5.1	5.2	4.6	5.5	5.2	5.2	4.7	4.8	4.8	5.0	5.2	0.1	15	9 734
Belgium (€)	4.9	4.9	5.0	5.2	4.5	5.5	5.1	5.1	4.6	4.7	4.7	4.9	5.1	0.1		9 533
Bulgaria	1.6	1.8	2.3	2.6	2.9	2.8	2.9	3.0	2.9	3.0	3.0	2.9	3.2	0.9	20	448
Czech Republic	12.4	14.5	14.1	14.0	14.2	14.1	13.7	13.7	13.5	14.2	14.7	14.4	15.0	0.8	5	9 184
Denmark	31.9	30.5	30.8	23.8	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.9	-3.9	2	34 602
Germany	7.0	7.3	7.8	7.9	8.1	7.5	7.5	7.7	7.9	7.8	7.8	7.9	8.1	0.3	12	99 095
Estonia	1.2	1.2	1.0	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	-0.1	26	71
Ireland	2.2	2.2	2.1	2.3	2.6	3.2	3.3	3.2	3.4	3.1	2.7	2.4	2.0	0.0	23	1 296
Greece	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	0.2	22	1 647
Spain	8.3	8.3	8.4	8.2	8.7	9.0	9.1	9.2	9.5	9.9	10.0	9.9	9.9	1.5	10	36 821
France	10.5	10.9	10.9	11.3	11.4	12.3	9.9	12.3	12.4	12.2	12.3	12.4	12.7	1.9	8	129 543
Croatia	10.4	10.4	11.0	11.6	11.9	12.2	12.3	12.4	13.1	13.2	13.4	11.9	11.9	0.9	9	2 088
Italy	15.7	15.7	15.5	15.8	15.5	14.2	14.5	14.7	15.2	14.9	15.3	15.1	13.7	-1.8	6	98 086
Cyprus	1.4	1.3	1.4	1.3	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	-0.5	27	56
Latvia	17.7	16.7	16.9	17.8	18.8	18.2	20.2	19.2	18.7	18.5	18.8	18.7	19.0	2.1	4	1 473
Lithuania	1.7	1.5	1.3	1.2	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	-0.1	25	145
Luxembourg	4.9	4.4	4.4	4.4	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.5	3.9	-0.5	17	785
Hungary	12.0	11.6	11.7	11.1	6.4	6.7	6.5	6.5	6.3	5.9	5.6	5.8	5.8	-5.9	14	2 586
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	4.0	4.0	3.3	3.3	3.3	3.7	3.7	3.8	3.9	3.8	3.8	3.8	3.6	0.3	19	9 812
Austria	3.1	3.1	3.2	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	-0.1	21	4 600
Poland	12.8	12.7	12.9	13.3	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.9	0.0	7	18 289
Portugal	6.7	6.7	6.6	7.1	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	0.7	13	4 646
Romania	3.4	3.1	3.4	4.0	3.2	3.5	4.0	3.8	3.6	3.7	3.6	3.4	3.6	0.2	18	1 595
Slovenia	7.6	7.4	7.7	9.1	8.9	10.0	10.8	10.8	11.0	10.9	10.6	9.5	9.5	1.7	11	1399.90
Slovakia	4.2	2.3	2.4	2.3	2.2	2.5	2.4	2.4	2.5	2.4	2.3	1.7	1.6	-0.8	24	419
Finland	20.8	20.7	21.0	21.3	21.9	23.7	24.3	23.2	22.7	23.4	23.5	23.7	23.1	2.0	3	21 951
Sweden	32.8	32.1	31.9	30.4	32.0	32.2	30.7	30.8	31.8	31.9	31.3	30.6	30.7	-1.2	1	62 941
United Kingdom	5.1	5.0	5.0	5.0	4.9	5.6	5.4	5.2	5.2	5.2	5.2	5.1	5.0	0.1	16	40 682
Iceland	23.5	22.9	24.2	25.0	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.4	-5.7		1 744
Norway	13.7	13.3	12.7	12.6	11.9	13.9	13.6	12.1	12.5	13.3	13.9	15.4	16.2	3.5		21 108

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	11.2	11.1	11.1	11.1	11.5	12.0	11.8	11.9	12.0	12.1	11.9	11.6	11.9	0.7		1 770 465
EA-19	14.4	14.4	14.5	14.4	14.6	15.1	14.9	15.1	15.3	15.5	15.5	15.3	15.3	0.8		1 655 882
Belgium (2)	16.2	16.3	16.4	16.5	17.3	17.8	17.7	18.5	18.3	18.4	18.4	16.7	16.7	0.3	2	70 528
Belgium (3)	13.6	13.3	13.3	13.3	13.7	14.2	13.9	14.0	14.3	14.5	14.4	14.4	14.3	1.1		60 651
Bulgaria	10.0	9.5	8.1	7.7	7.4	7.2	6.6	6.7	6.8	7.4	7.9	7.9	7.8	-0.2	21	3 768
Czech Republic	5.0	5.0	5.2	5.2	5.1	5.3	5.4	5.4	5.5	5.5	5.5	5.4	5.5	0.3	23	9 747
Denmark	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	0.0	25	60
Germany	16.1	15.8	15.4	14.6	14.7	15.3	15.0	14.9	15.0	15.0	15.0	15.1	15.2	-0.2	3	478 912
Estonia	4.6	4.5	4.4	4.6	5.1	5.9	5.9	5.5	5.5	5.3	5.4	5.5	5.6	1.2	22	1 179
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	10.3	10.5	10.5	10.9	11.0	10.3	10.6	10.4	10.7	10.5	10.2	10.4	10.8	0.3	15	18 746
Spain	11.5	11.5	11.5	11.6	11.7	11.7	11.6	11.6	11.3	11.1	11.3	11.0	11.0	-0.5	14	123 394
France	20.0	20.7	21.8	21.8	22.1	22.8	22.5	23.1	23.6	24.0	24.3	24.0	24.0	2.1	1	534 564
Croatia	11.8	11.6	11.5	11.5	11.7	12.1	11.8	11.6	11.4	11.2	11.7	11.7	11.7	0.2	13	5 417
Italy	11.9	11.9	11.6	12.3	12.8	13.2	13.0	12.9	13.1	13.1	12.9	13.0	12.9	1.3	8	216 675
Cyprus	7.0	7.5	7.1	6.8	7.0	7.8	8.0	7.9	7.7	7.5	8.2	8.4	8.5	1.5	18	1 545
Latvia	8.3	7.9	8.1	7.9	8.0	9.3	8.7	8.7	8.7	8.5	8.4	8.3	8.3	0.2	19	2 060
Lithuania	9.1	8.8	9.1	9.1	9.5	12.4	11.6	11.1	10.8	10.8	11.1	11.5	12.2	3.1	12	4 700
Luxembourg	10.3	10.3	9.7	9.7	10.2	11.2	10.6	10.5	10.9	10.8	10.3	10.4	10.5	0.8	16	5 586
Hungary	11.0	11.2	11.2	12.3	12.3	11.9	11.3	12.5	12.6	12.7	12.6	12.9	13.2	2.0	7	15 005
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.1	14.8	1.8	4	104 253
Austria	11.4	11.4	11.3	11.2	11.3	11.7	11.6	11.6	11.7	12.0	12.1	12.1	12.2	0.9	11	43 251
Poland	12.1	12.1	12.0	11.8	11.2	11.1	10.8	11.1	12.0	12.2	12.1	12.4	12.7	0.7	10	54 156
Portugal	7.3	7.5	7.5	7.6	7.8	8.0	8.0	8.3	8.4	8.5	8.5	8.5	8.5	1.0	17	15 803
Romania	9.1	9.5	9.6	9.6	9.2	9.2	8.5	9.0	9.0	8.7	8.7	8.3	8.1	-1.5	20	13 698
Slovenia	13.8	13.8	13.6	13.3	13.6	14.4	14.7	14.5	14.7	14.4	14.1	14.3	14.3	0.7	5	57 970
Slovakia	12.7	12.0	11.4	11.3	11.4	12.1	11.8	11.9	12.1	13.0	13.1	13.5	13.8	2.4	6	11 172
Finland	11.2	11.5	11.7	11.4	11.5	12.2	12.1	12.1	12.6	12.6	12.7	12.7	12.8	1.1	9	27 613
Sweden	3.3	3.0	2.7	2.7	2.7	2.8	2.7	2.8	2.8	2.8	2.8	2.8	2.7	0.1	24	12 733
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
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	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	29.9	29.6	29.4	29.1	30.4	32.4	31.7	31.6	31.2	31.2	30.9	30.1	30.6	1.2		1 770 465
EA-19	38.0	37.7	37.5	37.0	38.1	39.6	39.3	39.2	38.9	38.6	38.6	38.2	38.3	0.8		1 655 882
Belgium (€)	37.2	37.5	37.9	38.4	39.6	41.7	41.1	42.3	40.7	40.4	40.4	37.0	37.6	-0.3	8	70 528
Belgium (%)	31.1	30.7	30.6	30.9	31.5	33.2	32.2	32.1	32.0	31.8	31.7	32.0	32.3	1.7		60 651
Bulgaria	31.5	31.1	27.0	24.4	24.1	26.6	25.6	26.5	25.6	26.4	27.7	27.1	27.0	0.0	18	3 768
Czech Republic	14.4	14.6	15.3	15.1	15.5	16.4	16.5	16.0	16.0	15.9	16.2	15.9	15.9	0.6	23	9 747
Denmark	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	25	60
Germany	43.5	42.8	41.3	39.2	38.9	40.3	40.9	40.1	39.7	39.3	39.3	39.2	39.1	-2.2	4	478 912
Estonia	14.6	15.1	14.4	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.2	16.2	1.8	22	1 179
Ireland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Greece	34.0	32.9	33.8	34.3	34.5	33.6	33.1	30.8	30.3	29.7	28.6	28.4	27.7	-6.1	16	18 746
Spain	33.6	32.6	32.0	31.7	36.1	39.3	37.0	37.0	35.0	33.6	33.5	32.7	33.1	1.1	10	123 394
France	47.4	48.5	50.7	51.1	52.0	54.3	53.4	53.5	53.0	52.9	53.3	52.7	52.6	1.9	1	534 564
Croatia	32.3	32.0	31.3	31.1	31.8	33.2	32.7	32.9	31.9	30.8	31.9	31.7	30.9	-0.3	12	5 417
Italy	30.4	30.7	29.0	29.8	31.0	31.6	31.4	31.2	30.1	30.2	29.9	30.1	30.3	1.3	13	216 675
Cyprus	23.8	23.9	22.0	18.9	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.2	25.4	3.4	20	1 545
Latvia	30.0	28.4	28.0	27.7	28.4	33.5	30.4	30.6	29.9	28.8	28.1	27.7	26.5	-1.5	19	2 060
Lithuania	31.2	30.2	30.1	30.2	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.8	10.7	3	4 700
Luxembourg	28.0	27.1	27.0	26.7	27.6	29.1	28.2	28.3	28.2	28.1	27.6	28.0	27.5	0.5	17	5 586
Hungary	29.9	30.6	30.6	31.3	31.3	30.7	30.4	34.0	32.9	33.6	33.2	33.2	33.5	2.9	9	15 005
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands	37.1	34.5	36.0	34.9	37.0	36.1	36.3	38.4	40.8	40.8	39.6	37.8	38.2	2.2	6	104 253
Austria	27.0	27.6	27.8	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	28.0	29.0	1.1	15	43 251
Poland	37.9	36.8	35.7	34.1	32.9	35.5	34.4	34.9	37.3	38.3	38.0	38.4	38.1	2.4	7	54 156
Portugal	24.3	24.4	24.0	23.8	24.5	26.7	26.2	25.7	26.4	24.8	24.7	24.7	24.8	0.9	21	15 803
Romania	33.3	34.1	33.7	33.2	33.2	35.2	32.5	31.9	32.5	32.1	31.7	29.5	31.2	-2.5	11	13 698
Slovenia	36.8	36.4	36.2	35.9	37.2	39.6	39.6	39.5	39.7	39.2	38.8	39.1	39.1	2.9	5	5779.70
Slovakia	40.1	38.4	38.9	38.8	39.4	42.0	42.1	41.5	42.8	43.2	42.2	42.0	42.7	3.9	2	11 172
Finland	26.8	27.2	27.8	27.6	28.0	29.7	29.7	28.7	29.6	28.9	28.9	28.9	29.0	1.2	14	27 613
Sweden	7.3	6.4	5.8	5.9	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	0.4	24	12 733
United Kingdom	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
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	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		30 996
EA-19	0.1	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		24 315
Belgium (3)	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.1		2 625
Belgium (4)	0.5	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.1		2 625
Bulgaria	n.a.	n.a.	n.a.	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2		80
Czech Republic	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.0		316
Denmark	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.0		417
Germany	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		6 929
Estonia	0.1	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		39
Ireland	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	0.0		486
Greece	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		199
Spain	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1		2 611
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	0.2	0.1		3 543
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.0	0.1	0.1	0.1	0.1		62
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	0.2	0.0		3 037
Cyprus	0.2	0.3	0.3	0.4	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.3	0.3	0.0		52
Latvia	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.0		56
Lithuania	0.1	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.1		104
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.1		102
Hungary	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.0		178
Malta	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.0		25
Netherlands	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.1		3 085
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.0		657
Poland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1		772
Portugal	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		310
Romania	n.a.	n.a.	n.a.	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		155
Slovenia	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0		52 90
Slovakia	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		126
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		276
Sweden	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.0		642
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		4 060
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules

See explanatory notes in Annex B.

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



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.1		30 996
EA-19	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.1		24 315
Belgium (€)	1.2	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	0.1	1	2 625
Belgium (%)	1.2	1.3	1.3	1.3	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	0.1		2 625
Bulgaria	n.a.	n.a.	n.a.	0.6	0.8	0.5	0.4	0.5	0.4	0.5	0.5	0.5	0.6	0.6	9	80
Czech Republic	0.3	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.0	13	316
Denmark	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	-0.1	25	417
Germany	0.4	0.4	0.5	0.4	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.1	10	6 929
Estonia	0.4	0.7	0.6	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.5	-0.1	12	39
Ireland	0.4	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.3	6	486
Greece	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.3	0.3	-0.1	27	199
Spain	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.3	8	2 611
France	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	3 543
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.1	0.3	0.3	0.4	0.4	22	62
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1	19	3 037
Cyprus	0.6	1.0	0.8	1.0	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.0	4	52
Latvia	0.5	0.7	0.7	0.6	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.0	7	56
Lithuania	0.4	0.7	0.7	0.8	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.2	3	104
Luxembourg	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.3	15	102
Hungary	0.2	0.5	0.4	0.5	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.0	20	178
Malta	0.6	1.0	0.8	0.8	0.7	0.6	0.6	0.6	0.7	0.5	0.5	0.8	0.8	0.0	5	25
Netherlands	0.9	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.0	1.1	0.3	2	3 085
Austria	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.1	18	657
Poland	0.2	0.3	0.3	0.3	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.2	11	772
Portugal	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.5	0.2	16	310
Romania	n.a.	n.a.	n.a.	0.7	0.6	0.5	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	23	155
Slovenia	0.2	0.3	0.4	0.7	0.6	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.0	21	52 90
Slovakia	0.2	0.5	0.6	0.7	0.8	0.6	0.8	0.8	0.6	0.5	0.5	0.5	0.5	-0.1	17	126
Finland	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.0	28	276
Sweden	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.0	26	642
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.0	14	4 060
Iceland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Norway	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) In percentage points.

(2) In millions of euro.

(3) Alternative allocation of tax revenue by sub-sector according to 'ultimately received tax revenues'.

(4) Tax revenues as transmitted under ESA2010 national accounts rules.

See explanatory notes in Annex B.

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

**Table 39: Taxes on consumption as % of GDP - Total**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	10.7	10.7	10.6	10.6	10.4	10.3	10.7	10.9	10.9	11.0	11.0	11.0	11.1	0.4		1 650 682
EA-19	10.5	10.5	10.5	10.5	10.2	10.1	10.4	10.5	10.6	10.7	10.8	10.8	10.8	0.3		1 169 176
Belgium	10.7	10.8	10.7	10.7	10.5	10.4	10.6	10.4	10.4	10.5	10.4	10.3	10.5	-0.2	23	44 465
Bulgaria	15.4	15.6	16.2	15.7	16.5	13.9	13.7	13.3	14.2	14.7	14.2	14.7	14.9	-1.4	3	7 148
Czech Republic	10.4	10.4	10.0	10.2	10.1	10.5	10.8	11.6	12.0	12.3	11.5	11.8	11.9	1.9	14	20 993
Denmark	15.4	15.7	15.6	16.0	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.4	-1.2	6	40 063
Germany	10.0	9.9	9.9	10.3	10.4	10.8	10.4	10.5	10.4	10.5	10.5	10.4	10.3	0.4	24	323 191
Estonia	12.3	12.2	12.9	12.8	11.5	14.1	13.2	13.0	13.3	12.9	13.5	14.0	14.7	1.8	5	3 091
Ireland	10.9	11.1	11.1	11.0	10.5	9.8	9.9	9.5	9.5	9.8	9.9	7.8	7.8	-3.3	28	21 573
Greece	10.7	11.0	11.1	11.3	11.1	10.4	11.9	12.6	12.7	13.2	13.4	13.5	14.8	3.7	4	25 709
Spain	9.3	9.4	9.3	8.8	7.6	6.3	8.0	7.9	8.1	8.9	9.2	9.5	9.4	0.1	27	105 225
France	10.9	11.0	10.8	10.6	10.4	10.4	10.5	10.7	10.8	10.9	10.9	11.1	11.2	0.4	20	249 070
Croatia	18.0	17.8	17.8	17.4	17.1	16.4	17.0	16.5	17.5	18.0	17.9	18.5	18.8	1.1	1	8 740
Italy	10.2	10.2	10.6	10.4	10.0	10.1	10.7	10.8	11.1	10.9	11.2	11.1	11.3	0.7	19	189 917
Cyprus	13.1	13.4	13.4	13.9	14.0	12.4	12.3	11.8	12.0	11.8	13.0	12.8	13.4	0.0	9	2 427
Latvia	10.6	11.3	11.6	11.1	10.1	10.4	11.3	11.3	11.6	12.1	12.5	12.8	13.4	1.7	10	3 330
Lithuania	10.5	10.7	10.8	11.2	11.2	11.0	11.3	11.1	10.6	10.6	10.8	11.2	11.4	0.6	18	4 412
Luxembourg	11.0	11.1	10.0	10.2	10.4	10.8	10.4	10.5	11.0	10.9	10.9	9.5	9.5	-0.5	26	5 023
Hungary	14.4	13.8	13.3	13.8	13.5	14.3	14.2	14.0	15.1	15.7	15.8	16.2	15.8	2.5	2	17 982
Malta	12.3	13.2	13.3	13.1	13.0	12.8	12.3	13.0	12.6	12.4	12.5	12.2	12.1	-1.2	13	1 196
Netherlands	11.5	11.5	11.5	11.3	11.2	11.0	11.3	11.0	10.8	11.0	11.1	11.2	11.6	0.1	17	81 197
Austria	12.1	11.9	11.4	11.3	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.6	0.2	15	41 071
Poland	12.0	12.5	12.7	13.0	13.0	11.5	12.4	12.4	11.6	11.4	11.5	11.4	11.6	-1.1	16	49 478
Portugal	12.0	12.6	12.8	12.3	11.9	10.6	11.4	11.9	12.0	11.6	12.1	12.3	12.5	-0.3	11	23 225
Romania	11.1	12.2	12.0	11.7	11.0	10.1	11.2	12.4	12.6	12.1	11.9	12.6	10.7	-1.3	22	18 205
Slovenia	13.2	13.1	12.9	12.9	13.1	13.3	13.7	13.7	14.0	14.5	14.4	14.4	14.2	1.3	8	5 740
Slovakia	11.5	11.9	10.7	10.7	10.1	10.0	9.7	10.1	9.3	9.6	9.9	10.2	10.1	-0.7	25	8 185
Finland	13.3	13.3	13.2	12.6	12.5	12.9	13.0	13.8	14.1	14.4	14.3	14.2	14.4	1.2	7	31 129
Sweden	11.9	12.1	11.9	11.9	12.1	12.6	12.5	12.2	12.1	12.0	11.9	12.0	12.1	0.2	12	56 304
United Kingdom	10.5	10.1	9.9	9.9	9.8	9.4	10.4	11.1	11.0	11.0	10.9	11.0	11.0	1.1	21	262 595
Iceland	14.1	15.4	15.7	14.5	12.2	11.2	11.6	11.8	12.2	11.8	11.8	11.6	11.7	-4.0		2 143
Norway	11.8	11.4	11.3	11.6	10.4	11.1	11.2	10.8	10.6	10.7	10.8	11.2	11.7	0.4		39 405

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	28.7	28.5	28.1	28.0	27.6	27.7	28.7	28.8	28.5	28.4	28.5	28.6	28.5	0.4		1 650 682
EA-19	27.6	27.5	27.2	27.0	26.6	26.7	27.4	27.3	26.9	26.8	26.9	26.9	27.0	-0.1		1 169 176
Belgium	24.6	24.7	24.7	24.8	24.0	24.3	24.5	23.8	23.3	22.9	22.8	22.7	23.7	-1.0	28	44 465
Bulgaria	48.5	51.2	54.3	49.6	53.7	51.0	52.7	52.5	53.2	52.1	49.9	50.7	51.3	-3.1	1	7 148
Czech Republic	30.1	30.4	29.3	29.6	30.4	32.7	33.1	34.4	35.1	35.4	33.9	34.8	34.2	4.9	14	20 993
Denmark	33.3	32.7	33.6	34.4	33.4	32.9	32.5	32.5	32.1	31.1	28.8	30.5	31.1	-2.5	19	40 063
Germany	26.9	26.8	26.5	27.6	27.4	28.5	28.3	28.2	27.6	27.6	27.4	27.0	26.4	-0.1	25	323 191
Estonia	39.3	40.6	42.1	41.1	36.7	40.3	39.8	41.3	41.9	40.6	41.4	41.4	42.5	0.4	4	3 091
Ireland	36.7	37.0	35.4	35.7	36.3	34.9	35.5	33.8	33.5	34.0	34.1	33.2	33.6	-1.8	15	21 573
Greece	35.2	34.4	35.6	35.7	35.0	33.9	37.1	37.4	35.9	37.2	37.4	37.0	38.0	2.3	10	25 709
Spain	27.1	26.8	25.7	24.3	23.6	21.2	25.6	25.2	25.2	27.1	27.4	28.2	28.2	2.5	21	105 225
France	25.9	25.7	25.1	24.8	24.5	24.7	24.9	24.7	24.3	24.0	24.0	24.3	24.5	-0.6	27	249 070
Croatia	49.4	49.2	48.2	46.9	46.5	45.0	47.2	47.0	48.8	49.4	49.0	49.9	49.9	1.7	2	8 740
Italy	26.0	26.2	26.3	25.1	24.3	24.2	25.7	26.1	25.7	25.1	25.8	25.8	26.5	0.2	24	189 917
Cyprus	44.6	42.6	41.7	38.6	40.2	38.9	38.6	36.9	37.8	37.3	38.9	38.7	39.9	-1.8	7	2 427
Latvia	38.3	40.6	40.5	39.2	36.2	37.7	39.5	39.8	39.7	41.2	42.0	42.6	42.8	2.4	3	3 330
Lithuania	36.2	36.7	35.8	37.2	36.7	36.4	39.8	40.7	39.4	39.3	39.2	38.9	38.3	2.5	9	4 412
Luxembourg	30.1	29.2	27.9	28.2	28.2	28.0	27.5	28.3	28.6	28.4	29.1	25.7	24.8	-3.1	26	5 023
Hungary	39.1	37.8	36.4	35.1	34.4	36.6	38.1	38.3	39.4	41.4	41.4	41.6	40.2	3.8	6	17 982
Malta	40.9	41.7	41.5	39.8	40.4	39.4	38.6	40.3	39.0	37.9	38.4	38.0	36.9	-4.6	11	1 196
Netherlands	32.6	32.5	31.5	31.5	30.8	31.1	31.3	30.7	30.1	30.1	29.6	29.9	29.7	-1.8	20	81 197
Austria	28.6	28.8	28.2	27.9	27.4	28.4	28.2	28.0	27.8	27.2	27.0	26.7	27.5	-0.7	22	41 071
Poland	37.6	37.9	37.8	37.5	38.0	36.7	39.4	39.0	36.3	35.8	36.0	35.3	34.8	-3.0	13	49 478
Portugal	39.8	41.0	41.0	38.7	37.6	35.5	37.4	36.9	37.7	34.1	35.2	35.6	36.5	-4.5	12	23 225
Romania	40.7	44.1	42.2	40.5	39.9	38.5	42.9	44.3	45.3	44.5	43.4	45.0	41.4	-0.8	5	18 205
Slovenia	35.3	34.5	34.2	34.8	35.7	36.6	37.0	37.3	37.9	39.6	39.6	39.4	38.8	4.6	8	5 740
Slovakia	36.5	37.9	36.7	36.7	34.7	34.7	34.6	35.4	32.8	32.0	32.1	31.9	31.3	-5.4	18	8 185
Finland	31.8	31.5	31.4	30.4	30.3	31.6	31.8	32.9	33.1	33.0	32.7	32.3	32.7	1.3	16	31 129
Sweden	26.0	25.9	25.8	26.4	27.4	28.6	29.0	28.8	28.5	28.1	28.0	27.8	27.5	1.6	23	56 304
United Kingdom	31.6	30.0	29.3	29.2	28.2	29.1	30.9	32.5	33.1	33.0	33.3	33.2	32.6	3.2	17	262 595
Iceland	38.6	38.8	38.8	37.2	34.8	35.2	34.9	34.3	34.7	33.1	30.7	31.9	22.7	-16.1		2 143
Norway	27.9	26.7	26.4	27.5	25.0	27.0	26.8	25.7	25.6	26.7	27.8	29.2	30.2	3.7		39 405

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.0		120 387
EA-19	0.7	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	-0.1		76 246
Belgium	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.0	21	3 137
Bulgaria	1.8	1.9	2.2	2.5	2.7	2.6	2.3	2.4	2.5	2.6	2.5	2.8	2.8	0.6	1	1 353
Czech Republic	1.0	1.1	1.3	1.6	1.0	1.4	1.4	1.5	1.6	1.6	0.9	1.4	1.4	0.1	9	2 435
Denmark	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	-0.1	27	1 492
Germany	0.7	0.8	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	-0.2	26	17 244
Estonia	1.8	1.7	1.6	1.8	1.3	2.4	1.7	1.9	2.0	2.0	2.0	1.9	2.2	0.6	2	456
Ireland	1.3	1.2	1.2	1.2	1.2	1.3	1.2	1.1	1.1	1.1	1.1	0.8	0.8	-0.3	19	2 310
Greece	1.3	1.3	1.3	1.3	1.1	1.3	1.4	1.7	1.5	1.6	1.6	1.6	1.8	0.5	3	3 056
Spain	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.8	0.0	20	8 461
France	0.6	0.5	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.0	22	16 393
Croatia	1.4	1.3	1.3	1.2	1.2	1.1	1.2	1.3	1.4	1.4	1.4	1.5	1.5	0.3	6	706
Italy	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.0	23	12 073
Cyprus	1.2	1.3	1.3	1.2	1.1	1.1	1.2	1.2	1.2	1.3	1.3	1.3	1.2	-0.1	11	219
Latvia	1.2	1.2	1.2	1.0	1.4	1.6	1.5	1.4	1.3	1.3	1.3	1.4	1.4	0.2	8	359
Lithuania	1.2	1.2	1.3	1.3	1.4	1.5	1.5	1.4	1.3	1.3	1.3	1.4	1.4	0.1	7	557
Luxembourg	1.9	1.6	1.5	1.4	1.4	1.4	1.3	1.3	1.3	1.2	1.3	1.0	1.1	-0.4	14	579
Hungary	1.1	1.1	1.3	1.4	1.4	1.5	1.2	1.3	1.5	1.3	1.2	1.2	1.1	-0.1	13	1 290
Malta	1.5	1.4	1.4	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.1	1.1	-0.3	16	106
Netherlands	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.0	28	3 619
Austria	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	24	2 189
Poland	1.9	2.0	1.9	1.8	2.2	1.6	2.0	1.9	1.8	1.8	1.7	1.6	1.7	-0.2	4	7 162
Portugal	1.0	0.9	1.1	0.8	0.8	0.8	0.9	1.0	1.0	0.9	0.9	0.9	0.9	-0.2	18	1 697
Romania	1.2	1.2	1.2	1.3	1.2	1.5	1.4	1.7	1.8	1.6	1.5	1.6	1.5	0.3	5	2 592
Slovenia	1.0	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.4	1.4	1.4	1.3	0.2	10	521
Slovakia	1.1	1.5	0.9	1.7	0.9	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.2	0.3	12	943
Finland	1.0	1.0	0.9	0.9	0.9	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.1	0.1	15	2 327
Sweden	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.0	25	2 761
United Kingdom	1.2	1.1	1.1	1.0	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	-0.1	17	24 348
Iceland	1.1	1.0	1.0	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.0		166
Norway	0.9	0.8	0.7	0.7	0.7	0.8	0.7	0.7	0.6	0.6	0.7	0.6	0.7	-0.1		2 196

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	2.3	2.2	2.2	2.2	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.2	2.1	-0.2		120 387
EA-19	1.9	1.9	2.0	1.9	1.9	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.8	-0.2		76 246
Belgium	1.7	1.7	1.7	1.6	1.5	1.6	1.6	1.4	1.5	1.6	1.6	1.6	1.7	0.0	22	3 137
Bulgaria	5.8	6.3	7.2	8.0	8.8	9.5	9.0	9.6	9.3	9.1	8.6	9.6	9.7	2.5	1	1 353
Czech Republic	2.9	3.2	3.7	4.6	3.2	4.2	4.2	4.4	4.6	4.5	2.7	4.2	4.0	0.3	9	2 435
Denmark	1.5	1.4	1.4	1.3	1.3	1.3	1.4	1.3	1.4	1.4	1.1	1.2	1.2	-0.3	28	1 492
Germany	2.0	2.1	2.0	1.9	1.7	1.8	1.8	1.8	1.7	1.6	1.6	1.6	1.4	-0.6	25	17 244
Estonia	5.9	5.8	5.2	5.6	4.2	7.0	5.0	6.1	6.4	6.4	6.3	5.7	6.3	1.1	2	456
Ireland	4.5	4.1	3.7	3.8	4.1	4.6	4.3	4.1	3.9	4.0	3.8	3.6	3.6	-0.1	11	2 310
Greece	4.3	4.2	4.1	4.0	3.5	4.4	4.4	5.1	4.2	4.6	4.4	4.3	4.5	0.4	7	3 056
Spain	2.4	2.3	2.2	2.2	2.5	2.8	2.7	2.7	2.7	2.4	2.4	2.3	2.3	0.1	20	8 461
France	1.3	1.3	1.6	1.5	1.5	1.6	1.7	1.7	1.6	1.7	1.7	1.7	1.6	0.0	23	16 393
Croatia	3.7	3.5	3.4	3.2	3.4	3.1	3.5	3.7	3.9	4.0	3.7	4.1	4.0	0.6	8	706
Italy	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.7	-0.1	21	12 073
Cyprus	4.2	4.0	4.0	3.3	3.3	3.6	3.6	3.8	3.9	4.0	3.9	3.8	3.6	-0.4	12	219
Latvia	4.3	4.5	4.1	3.6	5.1	5.7	5.2	5.0	4.6	4.6	4.4	4.5	4.6	0.5	6	359
Lithuania	4.2	4.2	4.4	4.3	4.7	5.1	5.2	5.2	4.7	4.8	4.7	5.0	4.8	0.5	5	557
Luxembourg	5.2	4.3	4.1	3.8	3.8	3.7	3.5	3.5	3.4	3.2	3.6	2.7	2.9	-1.3	17	579
Hungary	3.0	3.0	3.5	3.4	3.5	3.8	3.3	3.6	3.9	3.5	3.2	3.1	2.9	-0.6	16	1 290
Malta	4.9	4.6	4.4	3.7	3.8	3.7	3.8	3.8	3.8	3.5	3.7	3.4	3.3	-1.2	14	106
Netherlands	1.6	1.5	1.4	1.4	1.4	1.5	1.5	1.5	1.6	1.4	1.5	1.3	1.3	-0.1	27	3 619
Austria	1.6	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.4	1.5	1.4	1.5	-0.1	24	2 189
Poland	5.9	6.0	5.6	5.2	6.4	5.1	6.3	6.0	5.6	5.8	5.3	5.1	5.0	-0.5	4	7 162
Portugal	3.2	3.0	3.4	2.5	2.6	2.7	3.1	3.0	3.0	2.7	2.6	2.5	2.7	-0.8	18	1 697
Romania	4.4	4.4	4.3	4.4	4.4	5.7	5.5	6.1	6.3	6.0	5.5	5.8	5.9	1.6	3	2 592
Slovenia	2.8	2.8	2.9	2.9	3.0	3.4	3.6	3.9	4.0	3.9	3.8	3.7	3.5	0.6	13	521
Slovakia	3.4	4.8	3.0	5.7	3.1	3.8	4.5	4.4	4.4	4.0	3.8	3.7	3.6	0.6	10	943
Finland	2.5	2.3	2.2	2.1	2.2	2.6	2.5	2.4	2.5	2.5	2.4	2.4	2.4	0.2	19	2 327
Sweden	1.4	1.4	1.4	1.4	1.4	1.6	1.5	1.5	1.5	1.5	1.5	1.4	1.3	0.0	26	2 761
United Kingdom	3.7	3.4	3.2	3.1	3.1	3.6	3.5	3.4	3.6	3.4	3.3	3.2	3.0	-0.2	15	24 348
Iceland	2.9	2.6	2.3	2.2	2.2	2.8	2.7	2.7	2.6	2.5	2.4	2.4	1.8	-0.6		166
Norway	2.1	1.9	1.7	1.7	1.7	1.9	1.8	1.6	1.6	1.5	1.7	1.7	1.7	0.0		2 196

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	18.7	18.6	18.5	18.4	18.8	19.2	19.1	19.1	19.4	19.6	19.4	19.1	19.3	0.9		2 883 683
EA-19	19.8	19.7	19.6	19.5	19.9	20.5	20.3	20.4	20.9	21.1	21.1	20.9	20.9	1.3		2 252 876
Belgium	23.4	23.1	22.6	22.6	23.4	23.8	23.6	24.0	24.2	24.4	24.3	24.0	23.0	0.4	5	97 361
Bulgaria	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	0.1	27	4 741
Czech Republic	17.5	17.4	17.5	17.7	17.2	16.2	16.7	17.0	17.1	17.3	17.2	16.9	17.4	-0.1	12	30 724
Denmark	23.2	22.9	22.7	23.2	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.5	0.8	4	65 271
Germany	21.9	21.4	21.2	20.6	21.1	21.8	21.0	20.9	21.4	21.6	21.6	21.8	22.0	0.9	7	692 323
Estonia	16.2	15.2	15.1	15.7	17.2	18.1	17.7	16.4	16.1	16.2	16.5	16.8	17.2	2.1	15	3 628
Ireland	10.4	10.3	10.4	10.7	11.2	12.2	12.0	12.8	12.8	12.8	12.8	9.9	9.8	-0.6	28	27 027
Greece	13.0	13.5	13.1	13.7	13.7	13.2	13.6	13.6	15.7	14.6	14.5	14.7	15.3	2.3	17	26 717
Spain	15.6	15.8	16.0	16.4	16.4	16.3	16.5	16.7	16.7	16.5	16.6	16.1	16.0	0.0	16	179 156
France	21.3	21.6	21.7	21.5	21.7	22.2	22.2	22.5	23.2	23.7	23.9	23.7	23.7	2.0	2	529 036
Croatia	14.5	14.2	14.3	14.6	14.8	15.6	15.1	14.4	14.5	14.3	14.8	14.4	14.4	0.1	19	6 668
Italy	19.6	19.7	19.6	20.3	20.8	21.5	21.6	21.3	21.7	21.7	21.4	21.2	20.9	1.4	8	351 682
Cyprus	9.6	10.2	10.0	9.8	10.0	11.1	11.4	11.4	11.5	10.7	11.3	11.5	11.7	1.7	24	2 114
Latvia	13.9	13.3	13.5	13.4	13.9	14.5	14.7	13.9	14.0	13.8	13.8	13.9	14.2	0.7	21	3 544
Lithuania	14.6	14.3	14.5	14.3	14.6	14.6	13.0	12.5	12.5	12.6	12.9	13.6	14.3	-0.2	20	5 530
Luxembourg	14.9	15.2	14.5	14.6	15.6	16.6	16.1	16.1	16.8	17.3	16.8	17.0	17.3	2.8	13	9 188
Hungary	17.5	17.7	17.8	19.4	20.1	18.6	17.4	17.1	17.6	17.4	17.4	17.6	18.1	0.3	11	20 614
Malta	10.8	10.7	11.0	10.1	10.1	10.7	10.2	11.0	11.1	11.4	11.1	10.7	11.3	0.2	25	1 117
Netherlands	18.1	17.9	18.7	18.3	18.9	19.7	19.7	20.2	20.6	20.7	20.4	20.3	20.5	1.8	9	144 234
Austria	23.1	22.6	22.5	22.3	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.5	1.1	3	83 156
Poland	12.9	13.0	13.0	12.4	12.4	12.0	11.8	12.0	12.6	12.6	12.8	13.1	13.3	0.3	22	56 741
Portugal	11.9	12.1	12.1	12.2	12.4	12.7	12.5	13.3	12.7	14.7	14.8	14.8	14.5	2.4	18	26 889
Romania	10.7	11.0	11.5	11.8	11.3	11.6	10.9	11.0	11.0	10.9	10.8	10.3	10.1	-1.4	26	17 051
Slovenia	20.2	20.0	19.7	18.6	18.7	19.0	19.2	19.0	19.1	18.4	18.0	18.2	18.3	-1.4	10	7 384
Slovakia	15.5	15.0	14.1	14.0	14.4	15.0	14.6	14.8	15.1	16.1	16.2	16.7	17.2	3.1	14	13 968
Finland	21.3	21.5	21.3	20.6	21.3	22.2	21.3	21.5	22.4	22.4	22.7	22.7	22.6	1.4	6	48 821
Sweden	28.1	27.7	27.0	25.9	26.3	25.9	24.5	24.5	25.2	25.4	25.0	24.8	25.7	-1.3	1	119 443
United Kingdom	13.0	13.2	13.3	13.4	13.5	13.1	13.6	13.5	13.0	12.8	12.5	12.5	12.9	-0.4	23	309 554
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Norway	17.5	16.3	15.8	16.2	15.8	17.6	17.3	17.0	17.1	17.5	17.8	18.9	19.0	3.3		63 791

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	50.1	49.4	48.8	48.4	49.8	51.9	51.2	50.8	50.6	50.5	50.3	49.7	49.8	1.0		2 883 683
EA-19	52.1	51.5	50.7	50.3	51.9	53.9	53.5	53.1	52.9	52.7	52.6	52.3	52.1	1.4		2 252 876
Belgium	53.6	53.1	52.2	52.6	53.7	55.7	54.8	54.9	54.0	53.6	53.4	53.2	51.9	-0.3	7	97 361
Bulgaria	38.3	36.9	32.6	31.0	30.0	33.5	32.8	33.3	32.4	32.8	35.1	34.0	34.0	1.4	28	4 741
Czech Republic	50.6	50.9	51.6	51.2	51.8	50.3	51.3	50.4	50.0	49.6	50.9	49.5	50.1	-1.5	10	30 724
Denmark	50.0	47.7	48.9	50.0	52.6	55.4	50.5	50.6	50.0	52.8	52.1	51.1	50.7	1.8	9	65 271
Germany	59.2	57.9	56.8	55.0	55.9	57.5	57.1	56.1	56.5	56.5	56.6	56.6	56.5	-0.2	2	692 323
Estonia	52.0	50.6	49.3	50.1	54.6	51.9	53.4	51.9	50.8	51.1	50.6	49.7	49.9	0.6	12	3 628
Ireland	35.1	34.4	33.0	34.6	38.7	43.5	43.1	45.6	45.3	44.7	44.1	42.2	42.1	9.1	20	27 027
Greece	42.7	42.4	42.1	43.0	43.0	42.8	42.6	40.3	44.1	41.3	40.4	40.2	39.5	-2.6	22	26 717
Spain	45.8	44.8	44.4	45.1	50.9	54.8	52.9	53.6	51.8	50.0	49.5	47.6	48.1	3.6	14	179 156
France	50.7	50.6	50.4	50.4	51.1	53.0	52.8	52.1	52.1	52.2	52.5	52.1	52.0	1.6	6	529 036
Croatia	39.9	39.1	38.9	39.5	40.3	42.7	42.0	41.0	40.3	39.2	40.4	38.9	38.1	-0.8	25	6 668
Italy	50.0	50.5	48.8	49.0	50.5	51.6	52.0	51.3	50.0	50.0	49.7	49.3	49.1	0.4	13	351 682
Cyprus	32.6	32.6	31.1	27.1	28.9	34.9	35.6	35.8	36.2	33.9	33.8	34.6	34.7	3.6	26	2 114
Latvia	50.3	47.5	47.1	47.2	49.4	52.6	51.5	49.0	48.0	46.8	46.3	46.0	45.6	-1.5	17	3 544
Lithuania	50.2	49.0	48.2	47.6	47.9	48.5	46.1	46.1	46.2	46.7	47.0	47.0	48.0	-0.2	15	5 530
Luxembourg	40.6	40.2	40.6	40.3	42.4	43.2	42.8	43.4	43.6	44.9	44.7	45.8	45.3	4.7	18	9 188
Hungary	47.5	48.6	48.8	49.3	51.0	47.9	46.7	46.8	46.0	46.0	45.6	45.4	46.1	-2.7	16	20 614
Malta	35.9	33.9	34.5	30.8	31.5	33.0	32.0	34.1	34.3	34.8	33.9	33.3	34.4	-0.1	27	1 117
Netherlands	51.6	50.6	51.4	50.7	51.9	55.7	54.6	56.4	57.3	56.6	54.4	54.4	52.8	1.4	5	144 234
Austria	54.8	54.7	55.4	54.8	55.3	56.2	56.3	56.1	56.5	56.5	57.0	56.6	55.7	0.3	3	83 156
Poland	40.5	39.4	38.6	35.9	36.3	38.3	37.7	37.8	39.2	39.4	40.1	40.3	39.9	1.3	21	56 741
Portugal	39.5	39.2	38.6	38.2	39.0	42.5	41.2	41.0	39.9	43.1	43.3	42.9	42.2	3.7	19	26 889
Romania	39.4	39.6	40.5	40.6	41.1	44.0	41.6	39.2	39.8	40.2	39.1	36.7	38.8	-1.7	23	17 051
Slovenia	54.0	52.8	52.2	50.1	51.1	52.2	51.7	51.8	51.6	50.2	49.5	49.7	49.9	-2.3	11	7 384
Slovakia	48.9	47.9	48.2	48.1	49.6	52.3	52.2	51.8	53.6	53.3	52.3	52.2	53.4	5.3	4	13 968
Finland	50.8	51.0	50.5	49.6	51.8	54.3	52.1	51.2	52.4	51.4	51.9	51.6	51.3	0.8	8	48 821
Sweden	61.5	59.5	58.8	57.6	59.7	58.8	56.8	57.7	59.2	59.1	58.6	57.6	58.3	-0.5	1	119 443
United Kingdom	39.3	39.5	39.4	39.6	38.9	40.5	40.7	39.5	39.0	38.5	38.1	37.9	38.4	-1.1	24	309 554
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	41.3	38.3	36.8	38.5	38.3	42.7	41.3	40.5	41.3	43.8	46.0	49.1	48.9	12.1	..	63 791

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	16.9	16.9	16.8	16.8	17.1	17.3	17.2	17.2	17.5	17.5	17.4	17.2	17.4	0.6		2 591 688
EA-19	17.8	17.7	17.7	17.6	17.9	18.3	18.1	18.2	18.6	18.8	18.8	18.6	18.6	0.9		2 001 737
Belgium	21.6	21.3	20.9	20.9	21.5	21.9	21.7	22.0	22.2	22.5	22.2	21.9	20.9	0.1	3	88 612
Bulgaria	12.1	11.2	9.7	9.8	9.2	9.1	8.5	8.4	8.7	9.3	10.0	9.9	9.8	0.1	27	4 741
Czech Republic	16.4	16.4	16.3	16.4	16.0	15.0	15.4	15.7	15.8	16.0	15.8	15.5	16.1	-0.2	12	28 421
Denmark	18.4	18.2	18.2	18.7	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.8	18.3	0.1	7	50 814
Germany	19.0	18.5	18.4	18.0	18.5	19.0	18.3	18.4	18.8	19.0	19.1	19.2	19.4	1.0	6	610 967
Estonia	15.8	14.8	14.8	15.4	16.8	17.7	17.3	16.0	15.8	15.8	16.2	16.4	16.8	2.1	11	3 553
Ireland	10.3	10.3	10.3	10.6	11.2	12.1	11.9	12.6	12.6	12.6	12.6	9.7	9.7	-0.6	28	26 625
Greece	12.5	12.9	12.4	12.9	12.9	12.3	12.8	12.7	14.1	13.3	13.0	13.2	13.7	1.4	20	23 909
Spain	14.8	14.9	15.2	15.6	15.4	15.0	15.2	15.3	15.1	14.8	15.1	14.7	14.7	-0.5	15	164 549
France	20.0	20.3	20.3	20.1	20.2	20.7	20.6	20.9	21.7	22.1	22.3	22.1	22.1	1.7	2	491 999
Croatia	14.4	14.1	14.2	14.5	14.7	15.4	15.0	14.3	14.3	14.1	14.7	14.3	14.3	0.1	17	6 628
Italy	17.4	17.5	17.4	18.1	18.5	18.9	18.9	18.5	18.8	18.7	18.4	18.1	17.9	0.5	9	300 393
Cyprus	9.5	10.2	9.9	9.7	10.0	11.0	11.3	11.3	11.4	10.6	11.2	11.4	11.6	1.7	24	2 103
Latvia	13.8	13.2	13.4	13.3	13.7	14.3	14.4	13.6	13.7	13.5	13.5	13.5	13.8	0.4	19	3 450
Lithuania	14.4	14.1	14.3	14.0	14.3	14.3	12.8	12.3	12.3	12.5	12.8	13.4	14.1	-0.2	18	5 458
Luxembourg	13.7	13.9	13.3	13.4	14.3	15.2	14.7	14.7	15.3	15.7	15.3	15.6	15.8	2.6	14	8 393
Hungary	17.2	17.4	17.5	18.6	19.1	18.1	16.9	16.8	17.5	17.3	17.3	17.5	18.0	0.6	8	20 486
Malta	9.8	9.7	9.9	9.1	9.2	9.6	9.2	9.9	9.9	10.1	9.8	9.5	10.0	0.1	25	995
Netherlands	14.7	14.5	15.2	14.9	15.4	15.9	15.7	16.0	16.2	16.1	16.0	15.9	15.9	0.7	13	111 909
Austria	20.5	20.1	20.0	19.9	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.5	20.9	0.9	4	73 924
Poland	12.2	12.2	12.2	11.6	11.6	11.2	11.1	11.3	11.8	11.7	11.9	12.2	12.5	0.3	23	53 121
Portugal	11.2	11.4	11.3	11.3	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.8	1.5	21	23 762
Romania	10.7	10.9	11.5	11.7	11.3	11.4	10.7	10.8	10.8	10.7	10.6	10.1	9.9	-1.6	26	16 724
Slovenia	19.4	19.4	19.0	18.0	18.1	18.2	18.3	18.1	18.1	17.5	17.3	17.5	17.6	-1.4	10	7 102
Slovakia	12.9	12.4	11.5	11.4	12.1	12.3	12.4	12.1	12.4	13.3	13.5	14.0	14.4	2.9	16	11 646
Finland	19.0	19.2	19.1	18.5	19.2	19.9	18.9	19.1	19.8	19.7	19.9	19.7	19.7	0.6	5	42 388
Sweden	23.8	23.7	22.9	22.3	22.7	22.2	21.3	21.6	22.1	22.2	21.9	21.8	22.6	-0.3	1	105 169
United Kingdom	12.8	13.1	13.1	13.2	13.3	13.0	13.5	13.3	12.8	12.6	12.2	12.3	12.7	-0.4	22	303 847
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	16.3	15.2	14.7	15.1	14.8	16.3	16.0	15.9	15.9	16.3	16.6	17.1	17.2	2.6		57 873

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (°) 2006 to 2016	Ranking 2016	Revenue (°) 2016
EU-28	45.4	44.9	44.3	44.1	45.2	46.7	46.1	45.8	45.6	45.3	45.0	44.7	44.7	0.4		2 591 688
EA-19	46.9	46.3	45.6	45.4	46.7	48.2	47.7	47.3	47.2	46.9	46.8	46.5	46.3	0.6		2 001 737
Belgium	49.6	49.1	48.3	48.6	49.4	51.2	50.3	50.3	49.5	49.2	48.9	48.6	47.2	-1.1	8	88 612
Bulgaria	38.3	36.9	32.6	31.0	30.0	33.5	32.8	33.3	32.4	32.8	35.1	34.0	34.0	1.4	27	4 741
Czech Republic	47.4	47.9	48.0	47.6	48.2	46.4	47.2	46.5	46.2	45.9	46.8	45.7	46.3	-1.6	9	28 421
Denmark	39.8	38.0	39.1	40.2	42.3	41.7	39.6	39.5	38.9	37.9	35.2	38.3	39.5	0.3	19	50 814
Germany	51.5	50.1	49.3	48.2	49.1	50.1	49.9	49.3	49.8	49.8	50.0	50.0	49.9	0.6	2	610 967
Estonia	50.8	49.5	48.4	49.4	53.6	50.6	52.1	50.8	49.8	50.1	49.6	48.7	48.9	0.5	4	3 553
Ireland	34.9	34.2	32.8	34.4	38.5	43.3	42.8	45.0	44.7	44.0	43.4	41.6	41.5	8.7	16	26 625
Greece	40.9	40.3	39.8	40.5	40.5	40.0	39.9	37.7	39.8	37.6	36.3	36.0	35.3	-4.5	25	23 909
Spain	43.5	42.5	42.2	42.8	48.0	50.4	48.6	49.2	46.8	45.0	44.9	43.6	44.1	2.0	14	164 549
France	47.4	47.4	47.2	47.2	47.5	49.3	48.9	48.2	48.7	48.6	48.8	48.4	48.4	1.2	5	491 999
Croatia	39.7	38.9	38.6	39.2	40.0	42.4	41.7	40.7	40.0	38.8	40.1	38.6	37.8	-0.8	21	6 628
Italy	44.6	44.9	43.3	43.6	44.8	45.4	45.5	44.7	43.3	43.1	42.6	42.2	42.0	-1.3	15	300 393
Cyprus	32.4	32.4	30.9	27.0	28.7	34.7	35.4	35.6	36.0	33.7	33.7	34.4	34.6	3.6	26	2 103
Latvia	50.0	47.2	46.8	47.0	49.0	51.8	50.5	48.0	47.0	45.7	45.2	44.8	44.4	-2.4	13	3 450
Lithuania	49.6	48.4	47.5	46.8	46.7	47.5	45.2	45.3	45.6	46.3	46.5	46.4	47.3	-0.2	7	5 458
Luxembourg	37.3	36.6	37.0	36.8	38.9	39.5	39.2	39.5	39.7	41.0	40.8	41.9	41.4	4.3	17	8 393
Hungary	46.7	47.7	47.9	47.3	48.6	46.4	45.5	45.9	45.5	45.5	45.3	45.1	45.8	-2.1	10	20 486
Malta	32.7	30.8	31.1	27.8	28.6	29.7	28.8	30.6	30.7	30.9	30.1	29.6	30.7	-0.4	28	995
Netherlands	41.8	41.2	41.9	41.3	42.3	44.9	43.6	44.6	45.0	43.9	42.6	42.6	41.0	-0.9	18	111 909
Austria	48.7	48.8	49.4	48.9	49.2	50.0	50.0	49.8	50.0	50.0	50.2	49.9	49.5	0.2	3	73 924
Poland	38.3	37.2	36.2	33.6	33.9	35.8	35.2	35.4	36.7	36.8	37.5	37.8	37.3	1.1	23	53 121
Portugal	37.3	36.9	36.1	35.6	36.3	39.4	38.0	37.4	36.3	37.8	38.0	37.7	37.3	1.2	24	23 762
Romania	39.4	39.5	40.3	40.4	40.8	43.4	40.9	38.6	39.1	39.4	38.4	36.0	38.1	-2.3	20	16 724
Slovenia	51.8	51.1	50.5	48.5	49.5	50.0	49.3	49.2	48.9	47.7	47.4	47.8	48.0	-2.5	6	7 102
Slovakia	40.9	39.7	39.2	39.2	41.8	42.9	44.3	42.5	44.0	44.1	43.5	43.8	44.6	5.3	11	11 646
Finland	45.4	45.6	45.2	44.5	46.6	48.6	46.4	45.5	46.5	45.3	45.4	44.9	44.5	-0.7	12	42 388
Sweden	52.1	50.9	49.9	49.6	51.7	50.4	49.2	50.7	51.9	51.7	51.5	50.7	51.3	1.5	1	105 169
United Kingdom	38.8	39.0	38.9	39.1	38.4	40.2	40.1	38.9	38.4	37.9	37.4	37.2	37.7	-1.3	22	303 847
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	38.5	35.7	34.3	35.9	35.7	39.6	38.3	37.7	38.4	40.8	42.8	44.5	44.3	10.1	..	57 873

(°) In percentage points.

(°) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	7.5	7.4	7.4	7.3	7.5	7.7	7.7	7.7	7.7	7.7	7.7	7.5	7.6	0.2		1 127 332
EA-19	8.4	8.4	8.3	8.3	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.6	8.5	0.2		919 367
Belgium	8.1	8.0	8.0	8.1	8.4	8.6	8.5	8.6	8.8	8.9	8.8	8.8	8.3	0.3	9	35 127
Bulgaria	7.8	7.0	5.7	5.3	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	-0.9	22	2 277
Czech Republic	9.5	9.5	9.5	9.5	9.4	8.9	9.3	9.4	9.4	9.5	9.3	9.2	9.4	0.0	6	16 634
Denmark	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.2	28	1 945
Germany	7.0	6.8	6.6	6.3	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.6	0.0	14	206 782
Estonia	9.9	9.8	9.7	10.1	11.1	12.2	11.8	10.7	10.3	10.3	10.3	10.7	10.9	1.2	3	2 306
Ireland	2.8	2.8	2.9	3.1	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	-0.4	26	7 043
Greece	4.8	5.1	4.7	5.0	5.0	4.7	5.1	4.8	4.8	4.7	4.5	4.4	4.4	-0.2	24	7 716
Spain	8.5	8.6	8.6	8.6	8.6	8.4	8.3	8.3	8.1	8.0	8.2	8.1	8.2	-0.4	11	91 559
France	11.8	11.9	11.9	11.8	11.9	12.4	12.6	12.8	13.1	13.3	13.4	13.2	13.1	1.2	1	292 898
Croatia	6.3	6.2	6.1	6.2	6.3	6.5	6.3	6.2	6.0	5.7	6.2	6.2	6.2	0.1	15	2 872
Italy	10.0	10.0	9.9	10.3	10.2	10.6	10.5	10.4	10.4	10.2	10.0	9.7	9.5	-0.4	5	159 366
Cyprus	5.6	6.1	5.7	5.4	5.6	6.2	6.3	6.3	6.1	6.0	6.4	6.5	6.6	0.9	13	1 201
Latvia	6.0	5.8	5.9	5.7	5.8	6.7	6.5	6.1	6.1	6.1	5.8	5.9	6.1	0.2	16	1 519
Lithuania	7.5	7.2	7.5	7.5	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.3	0.8	10	3 200
Luxembourg	4.6	4.6	4.3	4.3	4.4	4.9	4.7	4.6	4.8	4.7	4.5	4.6	4.6	0.3	23	2 435
Hungary	9.4	9.7	9.5	9.8	9.8	9.2	8.1	8.2	8.1	7.9	8.1	8.2	8.3	-1.1	8	9 465
Malta	2.7	2.7	2.6	2.5	2.6	2.6	2.5	2.7	2.7	2.6	2.6	2.5	2.5	-0.1	27	251
Netherlands	4.1	3.9	4.4	4.3	4.5	4.7	4.7	4.8	5.1	5.0	5.4	5.1	5.2	0.9	19	36 741
Austria	9.0	9.0	8.9	8.8	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	0.8	4	34 064
Poland	5.0	5.0	4.9	4.9	4.8	4.8	4.8	4.7	5.0	5.0	5.1	5.1	5.2	0.3	20	21 994
Portugal	4.5	4.6	4.3	4.5	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	0.9	18	9 696
Romania	5.9	6.4	6.3	6.2	5.9	5.8	5.4	5.6	5.5	5.6	5.5	5.0	4.9	-1.3	21	8 346
Slovenia	7.0	7.1	6.8	6.4	6.0	5.6	5.7	5.6	5.7	5.6	5.4	5.5	5.5	-1.2	17	2 240
Slovakia	7.5	6.9	6.2	6.2	6.5	6.7	6.8	6.6	6.7	7.5	7.7	8.0	8.0	1.7	12	6 467
Finland	8.5	8.6	8.6	8.4	8.6	9.0	8.6	8.6	8.8	8.8	8.7	8.7	8.7	0.1	7	18 755
Sweden	12.0	11.9	11.7	11.6	12.0	11.8	11.3	11.5	11.8	11.8	11.6	11.6	11.9	0.3	2	55 464
United Kingdom	3.4	3.5	3.5	3.6	3.7	3.7	3.9	3.7	3.7	3.6	3.6	3.6	3.7	0.2	25	88 969
Iceland	2.9	3.0	3.2	2.9	2.8	2.9	4.0	4.0	3.8	3.9	3.9	3.8	3.7	0.5		678
Norway	5.6	5.3	5.2	5.3	5.3	5.9	5.7	5.6	5.7	5.8	5.9	6.2	6.2	1.0		20 852

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (°) 2006 to 2016	Ranking 2016	Revenue (°) 2016
EU-28	20.0	19.8	19.4	19.3	19.8	20.8	20.7	20.4	20.2	20.0	19.9	19.4	19.5	0.1		1 127 332
EA-19	22.2	22.0	21.5	21.4	21.8	22.6	22.7	22.4	22.1	21.8	21.8	21.4	21.2	-0.3		919 367
Belgium	18.6	18.5	18.6	18.9	19.2	20.2	19.6	19.7	19.6	19.5	19.4	19.5	18.7	0.1	15	35 127
Bulgaria	24.6	22.9	18.9	16.8	15.0	16.1	16.4	17.1	15.1	16.0	16.8	16.3	16.3	-2.6	18	2 277
Czech Republic	27.3	27.6	27.9	27.5	28.5	27.6	28.4	27.7	27.5	27.2	27.4	27.0	27.1	-0.8	4	16 634
Denmark	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.4	1.4	1.5	1.4	1.4	1.5	0.5	28	1 945
Germany	18.9	18.3	17.6	16.9	16.7	17.2	17.6	17.3	17.2	17.1	17.1	17.0	16.9	-0.8	16	206 782
Estonia	31.8	32.7	31.8	32.2	35.4	34.8	35.6	34.1	32.5	32.6	31.8	31.6	31.7	-0.1	1	2 306
Ireland	9.3	9.3	9.4	10.2	11.6	11.9	11.3	11.8	10.7	10.9	10.9	10.7	11.0	1.6	26	7 043
Greece	15.9	15.9	15.0	15.6	15.9	15.1	15.8	14.3	13.7	13.2	12.5	12.0	11.4	-3.6	24	7 716
Spain	25.0	24.3	23.9	23.7	26.7	28.1	26.6	26.7	25.1	24.3	24.3	24.2	24.6	0.7	7	91 559
France	27.9	27.9	27.7	27.8	28.0	29.5	30.0	29.7	29.4	29.3	29.4	29.0	28.8	1.1	2	292 898
Croatia	17.2	17.0	16.7	16.6	17.0	17.7	17.6	17.6	16.7	15.7	16.8	16.8	16.4	-0.3	17	2 872
Italy	25.5	25.8	24.7	24.8	24.8	25.4	25.3	25.0	23.8	23.5	23.3	22.5	22.3	-2.4	9	159 366
Cyprus	19.1	19.4	17.9	15.1	16.2	19.5	19.9	19.7	19.4	18.9	19.3	19.7	19.7	1.8	11	1 201
Latvia	21.9	20.7	20.4	20.1	20.6	24.3	22.7	21.5	20.9	20.7	19.5	19.6	19.5	-0.8	13	1 519
Lithuania	25.8	24.8	24.8	25.0	25.7	27.9	26.4	26.4	26.7	26.8	27.2	27.0	27.8	2.9	3	3 200
Luxembourg	12.6	12.1	12.0	11.7	12.1	12.7	12.5	12.5	12.4	12.3	12.1	12.3	12.0	0.0	23	2 435
Hungary	25.5	26.4	25.9	24.8	24.8	23.8	21.7	22.5	21.0	21.0	21.2	21.1	21.2	-4.8	10	9 465
Malta	9.0	8.5	8.2	7.6	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.7	-0.5	27	251
Netherlands	11.7	11.0	12.0	12.0	12.5	13.2	13.1	13.4	14.1	13.6	14.4	13.6	13.5	1.5	22	36 741
Austria	21.4	21.8	21.9	21.6	21.6	22.5	22.5	22.4	22.3	22.4	22.4	22.1	22.8	1.0	8	34 064
Poland	15.7	15.3	14.6	14.2	14.0	15.4	15.2	14.8	15.7	15.8	15.9	15.7	15.5	0.9	19	21 994
Portugal	15.0	14.9	13.8	14.2	14.6	15.8	16.1	15.8	15.8	15.1	14.8	14.8	15.2	1.5	20	9 696
Romania	21.6	22.9	22.0	21.3	21.5	22.2	20.8	19.8	19.9	20.4	19.9	17.9	19.0	-3.0	14	8 346
Slovenia	18.6	18.8	18.0	17.2	16.4	15.4	15.3	15.2	15.4	15.2	14.8	15.0	15.1	-2.8	21	2 240
Slovakia	23.9	22.1	21.4	21.3	22.5	23.4	24.2	23.1	23.7	24.9	24.7	24.8	24.7	3.4	6	6 467
Finland	20.2	20.4	20.4	20.3	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	-0.7	12	18 755
Sweden	26.2	25.6	25.4	25.9	27.2	26.7	26.1	27.0	27.6	27.4	27.3	26.9	27.1	1.7	5	55 464
United Kingdom	10.4	10.3	10.4	10.6	10.7	11.3	11.5	10.7	11.1	10.9	10.9	10.9	11.0	0.7	25	88 969
Iceland	7.9	7.7	7.8	7.5	7.9	9.3	12.0	11.6	11.0	11.0	10.2	10.4	7.2	-0.6		678
Norway	13.2	12.4	12.2	12.6	12.7	14.2	13.7	13.3	13.6	14.5	15.3	16.0	16.0	3.8		20 852

(°) In percentage points.

(°) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	9.5	9.4	9.4	9.4	9.6	9.6	9.5	9.5	9.7	9.8	9.7	9.7	9.8	0.4		1 464 356
EA-19	9.4	9.3	9.3	9.3	9.6	9.7	9.5	9.6	9.9	10.0	10.0	10.0	10.0	0.7		1 082 370
Belgium	13.5	13.3	12.8	12.8	13.2	13.2	13.2	13.4	13.4	13.6	13.4	13.1	12.6	-0.2	3	53 484
Bulgaria	4.3	4.3	4.1	4.5	4.6	4.7	4.2	4.1	4.6	4.8	5.2	5.1	5.1	1.0	26	2 464
Czech Republic	7.0	7.0	6.8	7.0	6.6	6.1	6.1	6.3	6.4	6.5	6.6	6.3	6.7	-0.1	21	11 788
Denmark	18.0	17.8	17.7	18.2	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.6	-0.1	1	48 869
Germany	12.1	11.7	11.8	11.7	12.2	12.5	11.8	11.9	12.3	12.5	12.6	12.7	12.9	1.0	2	404 185
Estonia	5.9	5.0	5.1	5.4	5.7	5.5	5.5	5.3	5.5	5.5	5.8	5.8	5.9	0.9	24	1 248
Ireland	7.6	7.5	7.4	7.4	7.8	8.8	8.8	9.3	9.6	9.5	9.4	7.2	7.1	-0.2	20	19 582
Greece	7.6	7.8	7.7	7.9	7.8	7.7	7.7	7.9	9.3	8.6	8.5	8.8	9.3	1.6	11	16 193
Spain	6.3	6.4	6.6	7.0	6.8	6.6	6.9	7.0	7.0	6.8	6.9	6.6	6.5	-0.1	22	72 990
France	8.2	8.4	8.4	8.3	8.3	8.3	7.9	8.0	8.6	8.8	8.9	8.8	8.9	0.5	13	199 101
Croatia	8.2	7.9	8.1	8.4	8.4	9.0	8.7	8.1	8.4	8.4	8.5	8.1	8.1	0.0	15	3 756
Italy	7.4	7.5	7.5	7.8	8.3	8.3	8.4	8.2	8.5	8.5	8.3	8.5	8.4	0.9	14	141 027
Cyprus	3.9	4.1	4.2	4.3	4.4	4.8	5.0	5.1	5.3	4.7	4.8	4.9	5.0	0.8	27	902
Latvia	7.8	7.4	7.6	7.6	8.0	7.6	7.9	7.5	7.6	7.4	7.7	7.6	7.7	0.1	16	1 931
Lithuania	6.9	6.9	6.8	6.5	6.4	5.9	5.3	5.1	5.1	5.2	5.3	5.6	5.8	-1.0	25	2 257
Luxembourg	9.1	9.3	9.0	9.1	9.9	10.3	10.0	10.1	10.5	11.0	10.8	11.0	11.2	2.3	6	5 959
Hungary	7.8	7.7	8.0	8.9	9.4	8.8	8.8	8.6	9.4	9.3	9.2	9.3	9.7	1.7	10	11 021
Malta	7.1	7.0	7.3	6.6	6.6	7.0	6.7	7.2	7.3	7.5	7.2	7.0	7.5	0.2	18	745
Netherlands	10.6	10.7	10.9	10.6	10.9	11.2	11.0	11.2	11.1	11.1	10.6	10.8	10.7	-0.2	8	75 168
Austria	11.5	11.2	11.2	11.1	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.3	0.1	5	39 861
Poland	7.2	7.2	7.3	6.7	6.8	6.4	6.3	6.6	6.7	6.7	6.9	7.1	7.3	0.0	19	31 127
Portugal	6.7	6.8	7.0	6.8	6.9	7.1	6.7	7.0	6.5	7.8	7.9	7.9	7.6	0.6	17	14 066
Romania	4.8	4.6	5.2	5.5	5.3	5.6	5.3	5.3	5.3	5.2	5.1	5.1	4.9	-0.3	28	8 378
Slovenia	12.4	12.2	12.2	11.6	12.1	12.6	12.6	12.5	12.4	11.9	11.9	12.0	12.0	-0.2	4	4 862
Slovakia	5.4	5.5	5.2	5.2	5.6	5.6	5.6	5.6	5.7	5.8	5.8	6.1	6.4	1.2	23	5 179
Finland	10.5	10.6	10.5	10.0	10.6	10.9	10.4	10.5	11.0	11.0	11.2	11.0	11.0	0.5	7	23 633
Sweden	11.8	11.8	11.3	10.7	10.8	10.5	10.0	10.1	10.3	10.4	10.3	10.2	10.7	-0.6	9	49 705
United Kingdom	9.4	9.6	9.6	9.6	9.6	9.4	9.6	9.6	9.1	8.9	8.7	8.7	9.0	-0.6	12	214 879
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	10.7	9.9	9.5	9.8	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.0	1.6	..	37 020

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	25.4	25.1	24.9	24.8	25.4	26.0	25.4	25.3	25.4	25.3	25.2	25.2	25.3	0.3		1 464 356
EA-19	24.6	24.3	24.1	24.0	25.0	25.5	25.0	24.9	25.1	25.1	25.0	25.0	25.0	0.9		1 082 370
Belgium	30.9	30.6	29.7	29.8	30.2	31.0	30.7	30.7	29.9	29.8	29.5	29.0	28.5	-1.2	6	53 484
Bulgaria	13.7	14.0	13.7	14.2	15.0	17.4	16.4	16.2	17.3	16.9	18.3	17.7	17.7	4.0	26	2 464
Czech Republic	20.1	20.3	20.1	20.2	19.8	18.8	18.8	18.8	18.7	18.7	19.4	18.6	19.2	-0.9	24	11 788
Denmark	38.7	37.0	38.1	39.1	41.2	40.6	38.4	38.1	37.5	36.4	33.8	36.8	37.9	-0.1	1	48 869
Germany	32.6	31.7	31.7	31.3	32.4	32.9	32.2	32.0	32.6	32.7	32.9	33.0	33.0	1.3	2	404 185
Estonia	19.0	16.8	16.5	17.2	18.2	15.8	16.5	16.8	17.3	17.5	17.8	17.1	17.2	0.6	27	1 248
Ireland	25.6	24.9	23.4	24.1	26.9	31.4	31.6	33.2	34.0	33.1	32.5	30.9	30.5	7.1	4	19 582
Greece	25.1	24.4	24.8	25.0	24.6	24.9	24.1	23.4	26.1	24.3	23.8	24.1	23.9	-0.9	14	16 193
Spain	18.5	18.2	18.3	19.1	21.3	22.3	22.0	22.5	21.7	20.7	20.6	19.5	19.6	1.3	22	72 990
France	19.5	19.6	19.5	19.4	19.5	19.8	18.8	18.5	19.3	19.4	19.4	19.4	19.6	0.1	21	199 101
Croatia	22.4	21.9	22.0	22.6	23.0	24.7	24.1	23.1	23.3	23.1	23.2	21.9	21.4	-0.5	18	3 756
Italy	19.0	19.2	18.6	18.9	20.0	20.0	20.2	19.8	19.5	19.6	19.3	19.7	19.7	1.1	20	141 027
Cyprus	13.3	13.1	13.0	11.9	12.5	15.2	15.5	15.9	16.6	14.8	14.4	14.7	14.8	1.8	28	902
Latvia	28.1	26.5	26.4	26.9	28.4	27.6	27.9	26.5	26.1	25.0	25.6	25.3	24.8	-1.6	10	1 931
Lithuania	23.8	23.6	22.7	21.7	21.0	19.6	18.8	18.9	19.0	19.5	19.4	19.3	19.6	-3.1	23	2 257
Luxembourg	24.7	24.5	25.0	25.1	26.8	26.7	26.7	27.1	27.2	28.7	28.7	29.6	29.4	4.3	5	5 959
Hungary	21.2	21.2	22.0	22.6	23.8	22.7	23.8	23.4	24.5	24.5	24.2	24.0	24.6	2.7	12	11 021
Malta	23.7	22.3	22.8	20.2	20.6	21.7	20.9	22.3	22.5	22.8	22.2	21.7	23.0	0.1	15	745
Netherlands	30.0	30.2	29.9	29.3	29.8	31.7	30.4	31.2	30.9	30.4	28.1	28.9	27.5	-2.4	7	75 168
Austria	27.2	27.1	27.5	27.3	27.6	27.5	27.4	27.4	27.6	27.6	27.9	27.8	26.7	-0.8	8	39 861
Poland	22.5	21.9	21.7	19.3	19.9	20.4	20.0	20.7	21.0	21.0	21.5	22.0	21.9	0.2	17	31 127
Portugal	22.2	21.9	22.4	21.4	21.8	23.6	21.9	21.6	20.5	22.8	23.2	22.8	22.1	-0.3	16	14 066
Romania	17.7	16.6	18.3	19.1	19.3	21.2	20.1	18.8	19.3	19.0	18.5	18.1	19.1	0.8	25	8 378
Slovenia	33.2	32.3	32.5	31.4	33.1	34.6	34.0	34.0	33.6	32.5	32.6	32.8	32.9	0.3	3	4 862
Slovakia	17.0	17.6	17.8	17.9	19.3	19.5	20.1	19.5	20.3	19.2	18.8	19.0	19.8	2.0	19	5 179
Finland	25.1	25.2	24.8	24.2	25.7	26.6	25.4	25.1	25.7	25.1	25.5	25.1	24.8	0.0	11	23 633
Sweden	25.9	25.4	24.5	23.7	24.5	23.8	23.1	23.8	24.3	24.3	24.2	23.8	24.3	-0.3	13	49 705
United Kingdom	28.4	28.7	28.6	28.5	27.6	28.9	28.6	28.2	27.3	26.9	26.5	26.3	26.6	-1.9	9	214 879
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	25.3	23.2	22.1	23.3	23.0	25.4	24.6	24.5	24.8	26.3	27.5	28.5	28.4	6.3		37 020

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	1.7	1.7	1.7	1.6	1.7	1.9	1.9	1.9	1.9	2.0	2.0	1.9	2.0	0.3		291 995
EA-19	2.0	2.0	2.0	1.9	2.0	2.2	2.2	2.2	2.3	2.3	2.4	2.3	2.3	0.4		251 140
Belgium	1.7	1.7	1.7	1.7	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	0.4	9	8 750
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	28	
Czech Republic	1.1	1.0	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	0.1	15	2 303
Denmark	4.7	4.7	4.6	4.6	4.6	6.2	4.9	5.0	5.1	6.9	8.3	6.0	5.2	0.7	1	14 458
Germany	2.9	2.9	2.8	2.5	2.6	2.8	2.7	2.6	2.5	2.6	2.5	2.5	2.6	-0.2	8	81 356
Estonia	0.4	0.3	0.3	0.2	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.1	20	75
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	24	402
Greece	0.5	0.7	0.7	0.8	0.8	0.9	0.8	0.9	1.5	1.3	1.5	1.5	1.6	0.9	12	2 808
Spain	0.8	0.8	0.8	0.8	0.9	1.3	1.4	1.4	1.6	1.6	1.5	1.3	1.3	0.5	14	14 607
France	1.4	1.4	1.4	1.4	1.5	1.5	1.6	1.7	1.5	1.6	1.7	1.7	1.7	0.3	11	37 037
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	26	40
Italy	2.1	2.2	2.2	2.2	2.4	2.6	2.7	2.7	2.9	3.0	3.1	3.1	3.1	0.9	4	51 289
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	27	11
Latvia	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	19	94
Lithuania	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.0	23	72
Luxembourg	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	0.2	13	794
Hungary	0.3	0.3	0.3	0.8	0.9	0.6	0.5	0.3	0.2	0.2	0.1	0.1	0.1	-0.2	25	128
Malta	1.0	1.0	1.1	1.0	0.9	1.1	1.0	1.1	1.2	1.3	1.3	1.2	1.2	0.1	16	122
Netherlands	3.5	3.4	3.5	3.4	3.5	3.8	4.0	4.2	4.4	4.6	4.5	4.4	4.6	1.1	2	32 325
Austria	2.6	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.6	0.2	7	9 232
Poland	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.1	17	3 620
Portugal	0.7	0.7	0.8	0.8	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	0.9	10	3 127
Romania	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	327
Slovenia	0.8	0.6	0.6	0.6	0.6	0.8	0.9	0.9	1.0	0.9	0.8	0.7	0.7	0.1	18	282
Slovakia	2.5	2.6	2.6	2.6	2.3	2.7	2.2	2.7	2.7	2.8	2.7	2.7	2.9	0.2	6	2 322
Finland	2.3	2.3	2.2	2.1	2.1	2.4	2.3	2.4	2.5	2.7	2.9	3.0	3.0	0.8	5	6 433
Sweden	4.3	4.0	4.1	3.6	3.5	3.7	3.3	3.0	3.1	3.2	3.0	3.0	3.1	-1.0	3	14 274
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	21	5 706
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.2	1.1	1.1	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.8	0.7		5 918

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

Source: 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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	4.6	4.5	4.5	4.3	4.5	5.1	5.1	5.1	5.0	5.2	5.2	5.0	5.0	0.6		291 995
EA-19	5.3	5.2	5.1	4.9	5.2	5.7	5.8	5.8	5.7	5.8	5.9	5.8	5.8	0.7		251 140
Belgium	4.0	4.0	3.9	4.0	4.3	4.5	4.5	4.5	4.4	4.3	4.6	4.6	4.7	0.8	10	8 750
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	28	
Czech Republic	3.1	3.0	3.6	3.6	3.5	3.8	4.1	3.9	3.8	3.8	4.1	3.9	3.8	0.1	14	2 303
Denmark	10.2	9.7	9.8	9.8	10.3	13.7	10.9	11.1	11.1	14.9	16.9	12.8	11.2	1.4	2	14 458
Germany	7.7	7.9	7.4	6.8	6.8	7.4	7.3	6.9	6.7	6.7	6.6	6.6	6.6	-0.8	7	81 356
Estonia	1.2	1.1	0.9	0.7	1.0	1.3	1.3	1.1	1.0	1.0	1.0	1.0	1.0	0.1	20	75
Ireland	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.6	0.7	0.7	0.7	0.6	0.6	0.4	24	402
Greece	1.8	2.1	2.3	2.4	2.6	2.8	2.6	2.6	4.3	3.7	4.2	4.1	4.2	1.9	11	2 808
Spain	2.3	2.3	2.3	2.3	2.9	4.3	4.3	4.5	5.0	5.0	4.6	4.0	3.9	1.6	12	14 607
France	3.3	3.2	3.3	3.3	3.5	3.7	3.9	3.9	3.4	3.6	3.6	3.7	3.6	0.4	16	37 037
Croatia	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.0	26	40
Italy	5.4	5.6	5.5	5.4	5.8	6.2	6.5	6.5	6.7	6.8	7.1	7.2	7.2	1.7	4	51 289
Cyprus	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.0	27	11
Latvia	0.3	0.4	0.3	0.2	0.4	0.7	1.0	1.0	1.0	1.0	1.1	1.1	1.2	0.9	19	94
Lithuania	0.6	0.6	0.7	0.8	1.1	1.0	0.9	0.8	0.5	0.5	0.5	0.6	0.6	0.0	23	72
Luxembourg	3.3	3.5	3.5	3.5	3.6	3.7	3.6	3.9	3.9	4.0	3.9	3.9	3.9	0.4	13	794
Hungary	0.8	0.9	0.9	2.0	2.4	1.4	1.3	0.9	0.4	0.5	0.3	0.3	0.3	-0.6	25	128
Malta	3.2	3.2	3.5	3.0	2.9	3.3	3.2	3.5	3.7	3.9	3.8	3.8	3.7	0.3	15	122
Netherlands	9.8	9.5	9.6	9.4	9.6	10.8	11.0	11.8	12.3	12.7	11.9	11.9	11.8	2.3	1	32 325
Austria	6.2	5.9	6.0	5.9	6.0	6.2	6.3	6.3	6.5	6.5	6.7	6.7	6.2	0.2	8	9 232
Poland	2.3	2.2	2.4	2.3	2.4	2.5	2.4	2.4	2.5	2.6	2.7	2.6	2.5	0.2	17	3 620
Portugal	2.2	2.3	2.4	2.6	2.7	3.1	3.2	3.6	3.6	5.3	5.4	5.3	4.9	2.5	9	3 127
Romania	0.0	0.1	0.1	0.2	0.2	0.6	0.7	0.6	0.7	0.8	0.7	0.7	0.7	0.6	21	327
Slovenia	2.2	1.7	1.7	1.6	1.6	2.2	2.3	2.6	2.7	2.4	2.1	1.9	1.9	0.2	18	282
Slovakia	8.0	8.3	9.0	8.9	7.8	9.4	7.9	9.3	9.6	9.2	8.8	8.3	8.9	-0.1	3	2 322
Finland	5.4	5.5	5.3	5.1	5.2	5.8	5.7	5.7	5.9	6.1	6.5	6.8	6.8	1.5	6	6 433
Sweden	9.4	8.6	8.9	8.0	8.0	8.3	7.5	6.9	7.3	7.4	7.1	6.9	7.0	-1.9	5	14 274
United Kingdom	0.5	0.5	0.5	0.5	0.5	0.3	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.2	22	5 706
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	2.8	2.6	2.5	2.7	2.6	3.1	3.1	2.7	2.9	3.0	3.2	4.6	4.5	2.0		5 918

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	7.9	8.3	8.7	9.0	8.5	7.6	7.5	7.7	8.0	8.1	8.2	8.4	8.4	-0.3		1 256 385
EA-19	7.7	8.0	8.6	8.8	8.3	7.4	7.2	7.5	8.0	8.2	8.2	8.3	8.4	-0.2		904 579
Belgium	9.4	9.5	9.9	9.6	9.5	8.4	8.7	9.1	10.0	10.6	10.7	10.7	10.7	0.8	3	45 157
Bulgaria	4.2	3.6	3.9	6.1	5.0	4.2	3.8	3.6	3.8	4.3	4.3	4.4	4.3	0.4	24	2 052
Czech Republic	6.7	6.4	6.5	6.6	5.9	5.5	5.1	5.1	5.1	5.2	5.2	5.3	5.4	-1.0	19	9 618
Denmark	7.8	9.4	8.1	7.2	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.5	0.3	9	23 468
Germany	5.1	5.6	6.2	6.5	6.3	5.3	5.3	5.8	6.0	6.1	6.1	6.3	6.7	0.4	16	209 283
Estonia	2.7	2.6	2.6	2.8	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	2.6	0.0	28	552
Ireland	8.3	8.6	9.9	9.2	7.3	6.1	5.9	5.8	6.0	6.1	6.3	5.8	5.7	-4.2	18	15 586
Greece	6.7	7.4	6.9	6.8	7.0	7.1	6.5	7.5	7.1	7.6	7.9	8.4	8.7	1.8	7	15 239
Spain	9.3	10.0	10.7	11.1	8.2	7.2	6.7	6.6	7.4	7.6	7.8	8.2	7.9	-2.8	11	88 436
France	9.9	10.1	10.6	10.5	10.4	9.4	9.4	10.0	10.5	10.8	10.7	10.8	10.7	0.1	2	238 306
Croatia	3.9	4.2	4.8	5.1	4.9	4.5	3.9	4.2	3.9	4.2	3.9	4.1	4.6	-0.2	23	2 113
Italy	9.4	9.1	10.0	10.7	10.3	10.1	9.3	9.4	10.6	10.8	10.6	10.7	10.4	0.4	4	173 995
Cyprus	6.7	7.8	8.7	12.3	10.8	8.3	8.2	8.7	8.2	9.1	9.1	8.9	8.5	-0.2	8	1 544
Latvia	3.2	3.3	3.6	3.9	4.0	2.7	2.5	3.2	3.6	3.6	3.5	3.4	3.6	0.0	27	898
Lithuania	3.9	4.2	4.8	4.6	4.7	4.5	4.0	3.6	3.9	3.8	3.8	4.1	4.1	-0.7	26	1 590
Luxembourg	10.7	11.6	11.3	11.4	10.8	11.0	11.2	10.5	10.7	10.2	9.8	10.6	11.5	0.2	1	6 080
Hungary	4.9	5.0	5.4	6.1	5.8	6.0	5.7	5.5	5.6	4.8	4.9	5.0	5.4	0.0	20	6 151
Malta	7.0	7.7	7.7	9.7	9.0	9.0	9.4	8.2	8.7	8.9	9.0	9.2	9.4	1.7	6	930
Netherlands	5.5	6.0	6.2	6.4	6.3	4.7	5.1	4.6	4.5	4.9	6.0	5.8	6.8	0.6	15	47 541
Austria	7.0	6.8	6.7	7.1	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.1	0.4	13	25 046
Poland	7.0	7.5	7.9	9.2	8.8	7.8	7.2	7.4	7.9	7.9	7.6	7.9	8.5	0.5	10	36 020
Portugal	6.2	6.1	6.4	7.3	7.4	6.6	6.5	7.1	7.1	7.8	7.3	7.4	7.3	0.9	12	13 534
Romania	5.4	4.5	4.9	5.5	5.2	4.6	4.1	4.6	4.1	4.2	4.8	5.1	5.1	0.2	21	8 671
Slovenia	4.0	4.8	5.1	5.6	4.8	4.1	4.2	4.0	3.9	3.7	4.0	4.0	4.1	-1.0	25	1 671
Slovakia	4.6	4.4	4.4	4.4	4.5	3.8	3.7	3.6	3.8	4.4	4.8	5.1	4.9	0.5	22	3 988
Finland	7.3	7.3	7.6	8.3	7.4	5.7	6.6	6.7	6.2	6.8	6.7	7.1	7.1	-0.6	14	15 204
Sweden	5.7	6.8	7.1	7.2	5.7	5.6	6.2	5.8	5.3	5.5	5.7	6.3	6.3	-0.8	17	29 215
United Kingdom	9.6	10.2	10.5	10.5	11.4	9.8	9.5	9.6	9.3	9.4	9.4	9.6	9.8	-0.7	5	234 498
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	13.0	14.9	15.7	14.3	15.2	12.5	13.4	14.2	13.7	11.8	10.2	8.3	8.1	-7.6	..	27 315

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	21.2	22.1	23.1	23.6	22.6	20.4	20.0	20.3	20.8	21.0	21.2	21.7	21.7	-1.4		1 256 385
EA-19	20.3	20.9	22.1	22.7	21.5	19.4	19.1	19.6	20.2	20.5	20.4	20.8	20.9	-1.2		904 579
Belgium	21.5	21.8	22.8	22.2	21.9	19.7	20.3	20.9	22.3	23.2	23.4	23.7	24.1	1.2	8	45 157
Bulgaria	13.2	11.9	13.0	19.4	16.4	15.4	14.5	14.2	14.3	15.1	15.1	15.3	14.7	1.7	21	2 052
Czech Republic	19.3	18.7	19.1	19.1	17.9	17.0	15.7	15.2	14.9	14.9	15.2	15.7	15.7	-3.4	19	9 618
Denmark	16.7	19.6	17.5	15.5	14.0	11.6	17.0	16.9	17.8	16.1	19.0	18.5	18.2	0.8	14	23 468
Germany	13.8	15.2	16.7	17.4	16.6	14.0	14.5	15.6	15.9	15.9	15.9	16.3	17.1	0.4	16	209 283
Estonia	8.7	8.8	8.6	8.8	8.7	7.8	6.9	6.8	7.4	8.3	8.0	8.9	7.6	-1.0	28	552
Ireland	28.1	28.6	31.5	29.7	25.0	21.6	21.4	20.6	21.2	21.3	21.8	24.6	24.3	-7.2	7	15 586
Greece	22.0	23.2	22.3	21.3	22.0	23.2	20.3	22.3	20.0	21.6	22.2	22.8	22.5	0.2	11	15 239
Spain	27.1	28.4	29.8	30.6	25.5	24.0	21.5	21.2	23.0	22.9	23.2	24.2	23.7	-6.1	9	88 436
France	23.4	23.7	24.5	24.7	24.4	22.3	22.4	23.2	23.6	23.8	23.5	23.6	23.4	-1.0	10	238 306
Croatia	10.7	11.7	12.9	13.7	13.3	12.3	10.8	12.0	11.0	11.5	10.5	11.2	12.1	-0.9	25	2 113
Italy	24.0	23.3	24.9	25.9	25.1	24.2	22.3	22.6	24.4	25.0	24.5	24.9	24.3	-0.6	6	173 995
Cyprus	22.8	24.7	27.2	34.2	31.0	26.2	25.8	27.3	26.0	28.8	27.3	26.7	25.4	-1.8	4	1 544
Latvia	11.4	11.9	12.4	13.6	14.4	9.8	8.9	11.2	12.2	12.1	11.7	11.4	11.6	-0.8	26	898
Lithuania	13.6	14.4	16.1	15.2	15.4	15.0	14.1	13.3	14.4	14.0	13.9	14.1	13.8	-2.3	23	1 590
Luxembourg	29.3	30.7	31.5	31.5	29.4	28.8	29.7	28.3	27.8	26.7	26.2	28.6	30.0	-1.6	1	6 080
Hungary	13.4	13.7	14.8	15.6	14.6	15.5	15.2	14.9	14.6	12.6	12.9	13.0	13.7	-1.1	24	6 151
Malta	23.2	24.3	23.9	29.4	28.0	27.6	29.3	25.6	26.7	27.3	27.7	28.7	28.7	4.7	3	930
Netherlands	15.8	16.8	17.1	17.8	17.3	13.2	14.1	13.0	12.6	13.3	16.0	15.6	17.4	0.4	15	47 541
Austria	16.5	16.5	16.5	17.3	17.3	15.5	15.5	15.8	15.7	16.3	16.0	16.7	16.8	0.3	17	25 046
Poland	21.9	22.8	23.6	26.6	25.7	25.0	23.0	23.1	24.5	24.9	23.8	24.4	25.3	1.7	5	36 020
Portugal	20.7	19.8	20.5	23.1	23.4	22.0	21.3	22.1	22.5	22.8	21.4	21.4	21.3	0.8	12	13 534
Romania	19.9	16.3	17.3	18.8	19.0	17.5	15.5	16.4	14.8	15.3	17.5	18.3	19.7	2.4	13	8 671
Slovenia	10.7	12.7	13.6	15.1	13.1	11.2	11.4	10.9	10.5	10.2	10.9	10.9	11.3	-2.3	27	1 671
Slovakia	14.6	14.2	15.1	15.2	15.7	13.1	13.2	12.7	13.6	14.7	15.6	15.9	15.3	0.2	20	3 988
Finland	17.4	17.4	18.1	20.0	17.9	14.0	16.1	15.8	14.5	15.6	15.4	16.1	16.0	-2.2	18	15 204
Sweden	12.6	14.6	15.4	16.0	12.9	12.7	14.3	13.6	12.3	12.8	13.4	14.6	14.3	-1.2	22	29 215
United Kingdom	29.1	30.5	31.3	31.2	32.9	30.3	28.4	28.0	27.9	28.4	28.6	28.9	29.1	-2.2	2	234 498
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	30.8	35.1	36.8	34.0	36.7	30.3	31.9	33.8	33.1	29.5	26.3	21.7	20.9	-15.8	..	27 315

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.7	2.9	3.2	3.3	2.9	2.3	2.4	2.5	2.6	2.6	2.5	2.6	2.7	-0.5		402 281
EA-19	2.6	2.8	3.2	3.3	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	-0.5		291 911
Belgium	3.0	3.1	3.5	3.4	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	0.0	6	14 513
Bulgaria	2.6	1.9	2.2	4.3	3.2	2.6	2.1	1.9	1.9	2.2	2.1	2.2	2.2	0.0	23	1 057
Czech Republic	4.2	4.1	4.4	4.5	4.0	3.4	3.2	3.2	3.1	3.2	3.3	3.4	3.5	-0.9	5	6 176
Denmark	2.9	3.4	3.7	3.1	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.7	2.7	-1.0	12	7 493
Germany	2.0	2.3	2.8	2.8	2.5	1.9	2.1	2.4	2.5	2.4	2.4	2.4	2.7	-0.1	14	83 668
Estonia	1.7	1.4	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	0.3	25	369
Ireland	3.5	3.4	3.8	3.4	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.7	-1.1	13	7 434
Greece	2.7	3.3	2.5	2.3	2.1	2.5	2.5	2.1	1.1	1.1	1.9	2.2	2.5	0.0	16	4 371
Spain	3.4	3.8	4.1	4.7	2.8	2.3	1.9	1.8	2.2	2.1	2.1	2.3	2.2	-1.9	19	25 114
France	2.4	2.4	3.0	3.0	3.0	1.8	2.5	2.8	2.9	2.9	2.8	2.8	2.8	-0.2	10	62 704
Croatia	1.8	2.3	2.8	3.1	2.9	2.6	1.9	2.3	2.0	2.0	1.8	1.9	2.2	-0.6	21	1 033
Italy	2.7	2.8	3.4	3.8	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.5	-0.8	15	42 550
Cyprus	3.4	4.2	4.9	6.1	6.4	5.9	5.6	6.2	5.7	6.5	6.3	5.9	5.8	0.8	2	1 047
Latvia	1.7	1.9	2.1	2.5	3.0	1.6	1.0	1.4	1.6	1.6	1.5	1.6	1.7	-0.4	26	424
Lithuania	1.9	2.1	2.8	2.5	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	-1.1	27	628
Luxembourg	5.6	5.8	5.0	5.3	5.3	5.6	5.8	5.0	5.1	4.8	4.3	4.4	4.6	-0.3	3	2 459
Hungary	2.1	2.1	2.3	2.7	2.6	2.2	1.2	1.2	1.3	1.4	1.6	1.8	2.3	0.1	18	2 669
Malta	3.5	3.7	4.1	6.0	5.9	6.0	5.8	5.4	5.9	6.3	6.1	6.3	6.5	2.4	1	650
Netherlands	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	3.3	-0.1	7	23 255
Austria	2.3	2.3	2.2	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	0.2	17	8 627
Poland	1.9	2.1	2.4	2.7	2.7	2.2	1.9	2.0	2.1	1.8	1.7	1.8	1.8	-0.5	24	7 834
Portugal	2.8	2.6	2.8	3.5	3.5	2.7	2.7	3.1	2.7	3.3	2.8	3.1	3.1	0.2	8	5 674
Romania	3.2	2.7	2.8	3.0	2.9	2.4	2.0	2.3	1.9	2.0	2.1	2.3	2.2	-0.6	20	3 783
Slovenia	1.9	2.7	2.9	3.2	2.5	1.8	1.8	1.7	1.2	1.2	1.4	1.5	1.6	-1.3	28	645
Slovakia	2.9	2.9	3.1	3.2	3.3	2.7	2.6	2.6	2.6	3.1	3.5	3.9	3.7	0.6	4	2 984
Finland	3.4	3.2	3.3	3.7	3.3	1.9	2.4	2.6	2.1	2.4	1.9	2.2	2.2	-1.0	22	4 798
Sweden	2.8	3.4	3.4	3.6	2.6	2.7	3.1	3.0	2.5	2.7	2.6	2.9	2.8	-0.6	9	13 140
United Kingdom	3.0	3.4	3.5	3.3	3.0	2.6	2.9	2.9	2.7	2.6	2.5	2.5	2.8	-0.7	11	67 185
Iceland	1.3	2.1	2.4	2.4	1.9	1.7	1.0	1.8	1.9	2.2	3.3	2.4	2.6	0.2		468
Norway	5.0	5.6	6.3	5.7	5.8	4.9	5.3	5.4	5.2	4.3	3.9	2.8	3.1	-3.2		10 418

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	7.1	7.8	8.5	8.8	7.8	6.1	6.5	6.8	6.7	6.7	6.5	6.6	6.9	-1.6		402 281
EA-19	6.8	7.3	8.2	8.6	7.7	5.7	6.2	6.5	6.5	6.5	6.3	6.5	6.7	-1.4		291 911
Belgium	6.9	7.2	8.0	7.9	7.5	5.4	5.9	6.4	6.7	6.8	6.9	7.3	7.7	-0.3	11	14 513
Bulgaria	8.2	6.3	7.4	13.8	10.4	9.4	8.1	7.6	7.0	7.8	7.4	7.7	7.6	0.2	12	1 057
Czech Republic	12.1	12.1	12.9	12.9	12.1	10.4	9.8	9.5	9.2	9.3	9.8	10.0	10.1	-2.8	6	6 176
Denmark	6.2	7.1	7.9	6.8	5.7	4.2	5.0	4.8	5.7	6.0	5.7	5.9	5.8	-2.1	21	7 493
Germany	5.5	6.3	7.4	7.4	6.6	4.9	5.6	6.5	6.7	6.3	6.2	6.1	6.8	-0.6	13	83 668
Estonia	5.3	4.7	4.8	5.1	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	0.2	26	369
Ireland	11.9	11.1	12.0	11.0	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.3	11.6	-0.5	4	7 434
Greece	8.9	10.2	8.2	7.2	6.7	8.2	7.9	6.1	3.1	3.2	5.2	5.9	6.5	-1.7	15	4 371
Spain	10.1	10.9	11.4	12.9	8.8	7.7	6.1	5.9	6.8	6.4	6.2	7.0	6.7	-4.7	14	25 114
France	5.6	5.7	6.9	7.0	7.0	4.2	5.9	6.5	6.4	6.5	6.2	6.1	6.2	-0.8	17	62 704
Croatia	5.0	6.3	7.7	8.3	7.9	7.0	5.4	6.6	5.6	5.6	4.8	5.0	5.9	-1.8	20	1 033
Italy	7.0	7.1	8.4	9.2	8.7	7.0	6.8	6.6	6.8	7.2	6.4	6.4	5.9	-2.5	19	42 550
Cyprus	11.5	13.4	15.4	17.0	18.4	18.5	17.4	19.5	18.1	20.4	18.9	17.7	17.2	1.8	2	1 047
Latvia	6.1	6.8	7.4	8.9	10.7	5.6	3.4	4.9	5.6	5.5	5.1	5.3	5.5	-1.9	24	424
Lithuania	6.4	7.1	9.1	8.4	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	-3.7	25	628
Luxembourg	15.3	15.4	13.9	14.6	14.3	14.6	15.3	13.4	13.3	12.4	11.4	11.9	12.1	-1.7	3	2 459
Hungary	5.6	5.6	6.3	6.9	6.5	5.6	3.3	3.3	3.3	3.6	4.3	4.6	6.0	-0.3	18	2 669
Malta	11.5	11.8	12.9	18.4	18.5	18.4	18.0	16.8	18.1	19.2	18.6	19.7	20.0	7.1	1	650
Netherlands	8.8	9.7	9.5	9.5	9.1	6.1	6.4	6.1	5.9	6.0	6.9	7.2	8.5	-1.0	9	23 255
Austria	5.5	5.5	5.5	6.1	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	5.8	0.3	22	8 627
Poland	6.1	6.5	7.1	7.9	7.9	7.2	6.2	6.3	6.5	5.5	5.5	5.7	5.5	-1.6	23	7 834
Portugal	9.3	8.5	9.0	10.9	11.1	9.2	9.0	9.7	8.6	9.6	8.3	9.1	8.9	-0.1	7	5 674
Romania	11.6	9.7	9.9	10.5	10.6	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	-1.3	8	3 783
Slovenia	5.0	7.2	7.7	8.6	6.7	4.9	5.0	4.5	3.3	3.3	3.9	4.0	4.4	-3.4	28	645
Slovakia	9.2	9.2	10.6	10.9	11.4	9.3	9.5	9.0	9.1	10.2	11.3	12.1	11.4	0.9	5	2 984
Finland	8.1	7.6	7.7	9.0	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	-2.7	27	4 798
Sweden	6.1	7.4	7.5	8.0	6.0	6.0	7.2	7.0	5.8	6.2	6.2	6.8	6.4	-1.1	16	13 140
United Kingdom	8.9	10.3	10.4	9.9	8.5	8.0	8.7	8.6	8.1	7.8	7.7	7.4	8.3	-2.0	10	67 185
Iceland	3.4	5.3	5.9	6.2	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	-0.9		468
Norway	11.9	13.2	14.6	13.6	14.0	11.9	12.5	12.9	12.4	10.8	10.0	7.2	8.0	-6.6		10 418

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	0.7	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.9	1.0	1.0	1.1	1.0	0.2		152 926
EA-19	0.6	0.7	0.8	0.8	0.8	0.7	0.6	0.7	0.8	0.9	0.9	1.0	0.9	0.2		100 120
Belgium	0.5	0.6	0.5	0.5	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.0	16	2 344
Bulgaria	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2	22	148
Czech Republic	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	154
Denmark	1.2	2.2	0.7	0.3	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.3	1	5 684
Germany	0.4	0.4	0.5	0.6	0.7	0.6	0.4	0.5	0.4	0.5	0.5	0.6	0.6	0.0	15	18 108
Estonia	0.1	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	-0.1	25	30
Ireland	1.5	1.6	2.1	2.0	1.3	0.9	0.8	0.7	0.8	0.7	0.7	0.9	0.9	-1.2	10	2 453
Greece	1.1	1.2	1.2	1.3	1.4	1.2	1.3	1.4	1.7	1.9	1.8	1.5	1.6	0.4	3	2 733
Spain	0.6	0.8	1.1	1.1	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.8	-0.2	12	9 186
France	1.0	1.0	0.9	0.9	1.0	0.9	1.1	1.1	1.7	1.9	1.8	1.8	1.7	0.8	2	38 584
Croatia	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	0.4	14	340
Italy	0.9	1.0	1.2	1.3	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	0.1	9	22 534
Cyprus	0.7	0.7	1.3	2.7	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	-0.9	18	76
Latvia	0.0	0.0	0.1	0.1	0.1	0.0	0.1	0.3	0.4	0.4	0.4	0.4	0.4	0.3	20	89
Lithuania	0.3	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.0	21	133
Luxembourg	0.9	1.2	1.7	1.4	1.6	1.4	1.5	1.6	1.5	1.2	1.1	1.3	1.4	-0.3	7	725
Hungary	0.6	0.6	0.6	0.7	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	-0.1	17	553
Malta	0.5	0.5	0.4	0.4	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.3	0.2	-0.2	24	16
Netherlands	-1.0	-1.3	-1.1	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.9	-0.8	-0.6	0.5	28	-4 285
Austria	0.8	0.8	0.9	1.1	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	-0.1	13	2 602
Poland	0.2	0.3	0.4	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	23	1 086
Portugal	0.8	0.7	0.7	0.8	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.8	0.1	11	1 556
Romania	1.0	0.6	0.7	0.8	0.9	0.9	0.6	0.7	0.7	0.6	0.9	1.2	1.4	0.6	8	2 317
Slovenia	0.3	0.2	0.3	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.1	19	157
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	27	54
Finland	1.0	1.2	1.4	1.6	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	0.0	6	3 025
Sweden	0.7	1.0	1.4	1.6	1.2	1.0	1.2	1.0	0.9	0.9	1.3	1.6	1.6	0.2	4	7 282
United Kingdom	1.2	1.3	1.4	1.5	1.7	1.8	1.3	1.3	1.4	1.4	1.4	1.6	1.5	0.1	5	35 243
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.6	0.6	0.6	0.8	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.3	0.7		4 436

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	2.0	2.1	2.3	2.5	2.4	2.3	2.0	2.1	2.4	2.5	2.7	2.8	2.6	0.3		152 926
EA-19	1.6	1.7	2.0	2.1	2.1	1.9	1.7	1.8	2.1	2.3	2.4	2.4	2.3	0.3		100 120
Belgium	1.1	1.3	1.2	1.1	1.0	0.6	0.4	0.5	1.0	1.6	1.5	1.3	1.2	0.0	17	2 344
Bulgaria	0.2	0.2	0.3	0.5	0.8	0.9	0.8	0.9	0.9	1.0	1.2	1.1	1.1	0.7	22	148
Czech Republic	0.4	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3	0.0	26	154
Denmark	2.6	4.6	1.5	0.7	0.3	-0.4	4.2	4.2	4.7	2.4	5.8	3.3	4.4	2.9	2	5 684
Germany	1.1	1.1	1.4	1.7	2.0	1.6	1.1	1.3	1.2	1.3	1.4	1.5	1.5	0.0	15	18 108
Estonia	0.4	1.1	0.8	0.8	0.6	0.2	0.3	0.4	0.3	0.3	0.4	0.5	0.4	-0.4	25	30
Ireland	5.0	5.4	6.6	6.6	4.5	3.3	3.0	2.6	2.7	2.5	2.6	3.7	3.8	-2.8	5	2 453
Greece	3.5	3.7	3.9	4.1	4.3	4.1	3.9	4.2	4.9	5.4	5.0	4.1	4.0	0.2	4	2 733
Spain	1.9	2.2	3.0	3.0	2.9	2.7	2.2	2.4	2.5	2.5	2.5	2.5	2.5	-0.5	11	9 186
France	2.4	2.4	2.1	2.1	2.2	2.3	2.5	2.6	3.8	4.1	3.9	3.9	3.8	1.7	6	38 584
Croatia	1.2	0.9	0.9	0.9	0.8	0.9	0.9	0.8	1.0	1.2	1.3	1.8	1.9	1.1	13	340
Italy	2.4	2.7	3.0	3.1	3.1	3.1	2.9	2.5	2.7	3.0	3.3	3.4	3.1	0.2	10	22 534
Cyprus	2.4	2.2	4.0	7.6	4.7	1.4	1.5	1.3	1.1	0.6	0.8	0.8	1.3	-2.8	16	76
Latvia	0.2	0.0	0.2	0.4	0.2	0.2	0.5	1.1	1.4	1.5	1.4	1.2	1.1	0.9	20	89
Lithuania	1.1	1.4	1.0	1.1	1.1	0.5	0.6	0.7	0.9	0.9	1.0	1.0	1.1	0.2	19	133
Luxembourg	2.3	3.2	4.8	3.7	4.4	3.7	3.9	4.3	3.9	3.0	3.0	3.4	3.6	-1.2	7	725
Hungary	1.5	1.5	1.7	1.8	1.1	2.6	1.8	1.4	1.2	1.2	1.2	1.2	1.2	-0.4	18	553
Malta	1.6	1.5	1.2	1.1	1.1	1.2	1.0	1.1	0.8	0.8	0.6	0.9	0.5	-0.7	24	16
Netherlands	-2.9	-3.6	-3.1	-3.0	-3.0	-3.5	-3.1	-3.1	-2.7	-2.8	-2.4	-2.0	-1.6	1.5	28	-4 285
Austria	1.9	2.1	2.2	2.7	3.0	2.5	2.2	2.1	2.0	2.0	2.0	2.5	1.7	-0.4	14	2 602
Poland	0.5	0.9	1.1	1.4	1.0	0.8	0.9	0.9	1.0	1.1	0.8	0.8	0.8	-0.3	23	1 086
Portugal	2.6	2.4	2.2	2.6	3.0	3.2	2.3	2.8	3.6	3.5	3.4	2.6	2.4	0.2	12	1 556
Romania	3.6	2.3	2.6	2.9	3.2	3.3	2.4	2.5	2.4	2.2	3.4	4.1	5.3	2.7	1	2 317
Slovenia	0.7	0.5	0.8	1.3	1.3	1.0	0.9	0.9	1.2	0.8	0.9	1.0	1.1	0.2	21	157
Slovakia	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	27	54
Finland	2.4	2.8	3.3	3.9	2.9	2.1	2.7	2.6	2.2	2.6	3.1	3.3	3.2	-0.2	9	3 025
Sweden	1.5	2.2	3.0	3.5	2.6	2.4	2.7	2.3	2.1	2.2	3.0	3.6	3.6	0.5	8	7 282
United Kingdom	3.8	3.9	4.2	4.6	4.8	5.7	3.9	3.8	4.1	4.2	4.3	4.9	4.4	0.2	3	35 243
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	1.3	1.5	1.5	1.9	1.8	2.2	2.3	2.3	2.3	2.5	2.6	3.4	3.4	1.9	..	4 436

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	1.8	1.9	1.9	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	0.0		279 546
EA-19	2.0	2.1	2.1	2.2	2.2	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	0.0		228 087
Belgium	2.2	2.2	2.1	2.1	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.5	2.4	0.3	4	10 287
Bulgaria	1.0	1.0	0.9	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	-0.2	19	351
Czech Republic	1.6	1.4	1.2	1.3	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.0	-0.2	13	1 848
Denmark	1.0	1.0	1.0	1.0	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	-0.1	15	2 632
Germany	1.7	1.9	1.9	2.0	2.0	1.9	1.9	1.9	2.0	2.1	2.1	2.1	2.1	0.2	6	66 925
Estonia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	27	29
Ireland	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.0	1.0	1.0	1.0	0.8	0.8	-0.3	17	2 289
Greece	0.9	0.8	0.8	0.8	0.8	0.8	0.6	0.9	0.9	0.8	0.8	0.7	0.8	0.0	18	1 370
Spain	1.8	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.6	0.0	9	18 172
France	2.1	2.2	2.2	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	1.9	1.9	-0.3	8	41 339
Croatia	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.3	-0.2	25	146
Italy	3.1	3.1	3.2	3.4	3.5	3.2	3.2	3.2	3.4	3.3	3.3	3.4	3.3	0.1	2	55 028
Cyprus	0.4	0.4	0.4	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1	21	94
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	28	17
Lithuania	1.0	1.0	1.1	1.0	1.0	1.7	2.0	1.8	1.6	1.6	1.5	1.6	1.6	0.5	11	602
Luxembourg	1.3	1.3	1.2	1.2	1.1	1.4	1.2	1.3	1.3	1.5	1.4	1.5	1.6	0.3	10	836
Hungary	0.6	0.5	0.6	0.6	0.6	0.6	0.5	0.6	0.6	0.5	0.4	0.4	0.4	-0.2	24	491
Malta	1.1	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.9	-0.2	16	91
Netherlands	1.7	1.9	2.1	2.2	2.4	2.2	2.4	2.2	2.1	2.2	2.5	2.2	2.2	0.2	5	15 643
Austria	2.8	2.6	2.5	2.4	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.8	0.3	3	9 730
Poland	3.2	3.4	3.5	4.3	4.0	3.7	3.3	3.4	3.8	4.0	3.9	4.0	4.2	0.7	1	17 928
Portugal	0.5	0.5	0.5	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.1	20	1 093
Romania	0.4	0.3	0.3	0.5	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	0.1	23	748
Slovenia	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	0.1	14	416
Slovakia	0.5	0.4	0.4	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.2	26	121
Finland	1.7	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.9	1.8	2.0	1.9	1.9	0.0	7	4 004
Sweden	0.7	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	-0.2	22	2 182
United Kingdom	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.1	-0.4	12	25 135
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	1.2	1.2	1.0	1.0	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	0.0		3 411

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	5.0	5.1	5.0	5.2	5.3	5.1	5.1	5.0	4.9	4.9	4.9	4.9	4.8	-0.2		279 546
EA-19	5.3	5.5	5.4	5.6	5.6	5.4	5.5	5.4	5.3	5.3	5.3	5.3	5.3	-0.1		228 087
Belgium	5.1	5.0	4.9	4.8	5.0	5.2	5.2	5.1	5.0	5.1	5.3	5.4	5.5	0.5	5	10 287
Bulgaria	3.2	3.4	3.0	2.6	2.4	2.5	3.0	3.1	3.0	2.7	2.8	2.7	2.5	-0.5	17	351
Czech Republic	4.5	4.0	3.7	3.7	3.3	4.2	3.2	3.3	3.2	3.1	2.8	3.0	3.0	-0.7	14	1 848
Denmark	2.1	2.1	2.2	2.2	1.8	1.6	1.7	1.7	1.6	1.7	1.8	2.0	2.0	-0.1	18	2 632
Germany	4.5	5.1	5.1	5.5	5.4	4.9	5.2	5.2	5.3	5.5	5.4	5.5	5.5	0.4	6	66 925
Estonia	0.8	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.5	0.4	0.4	-0.4	27	29
Ireland	3.9	3.8	3.5	3.6	4.0	4.1	4.1	3.7	3.5	3.6	3.5	3.4	3.6	0.0	12	2 289
Greece	2.9	2.6	2.7	2.7	2.6	2.5	1.8	2.6	2.7	2.2	2.1	2.0	2.0	-0.7	19	1 370
Spain	5.3	4.9	4.6	4.8	4.9	4.9	4.8	4.8	4.8	4.8	4.9	4.8	4.9	0.2	8	18 172
France	5.0	5.1	5.0	4.9	5.0	5.1	5.1	5.0	4.3	4.3	4.3	4.2	4.1	-0.9	11	41 339
Croatia	1.3	1.5	1.3	1.3	1.2	1.1	1.0	1.0	0.9	1.1	0.8	0.8	0.8	-0.5	25	146
Italy	7.9	8.1	8.0	8.3	8.5	7.7	7.8	7.8	7.9	7.6	7.5	7.8	7.7	-0.3	2	55 028
Cyprus	1.5	1.4	1.3	1.3	1.3	1.6	1.6	1.6	1.7	1.5	1.5	1.5	1.5	0.2	22	94
Latvia	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	28	17
Lithuania	3.3	3.4	3.5	3.3	3.3	5.8	7.2	6.8	6.0	5.8	5.6	5.5	5.2	1.7	7	602
Luxembourg	3.7	3.4	3.5	3.3	3.1	3.6	3.2	3.5	3.4	3.8	3.9	4.1	4.1	0.6	10	836
Hungary	1.5	1.4	1.8	1.5	1.5	1.6	1.5	1.6	1.6	1.2	1.1	1.1	1.1	-0.7	23	491
Malta	3.8	3.6	3.5	3.4	3.2	3.3	3.1	3.1	3.1	3.0	2.9	2.9	2.8	-0.7	16	91
Netherlands	4.7	5.3	5.6	6.1	6.5	6.3	6.6	6.1	5.8	6.1	6.7	6.0	5.7	0.1	4	15 643
Austria	6.5	6.4	6.2	5.9	5.8	6.1	5.9	5.9	5.8	5.9	6.1	6.2	6.5	0.4	3	9 730
Poland	10.0	10.4	10.5	12.5	11.8	11.8	10.4	10.6	11.7	12.6	12.1	12.3	12.6	2.1	1	17 928
Portugal	1.5	1.5	1.4	1.5	1.4	1.4	2.3	2.2	2.1	2.1	2.0	1.8	1.7	0.3	20	1 093
Romania	1.5	1.2	1.2	1.6	1.5	1.6	1.7	2.5	1.9	1.9	1.8	1.7	1.7	0.5	21	748
Slovenia	2.6	2.6	2.5	2.8	2.7	2.8	2.7	2.7	2.8	2.8	2.8	2.8	2.8	0.3	15	416
Slovakia	1.4	1.3	1.3	1.1	1.1	0.4	0.4	0.5	0.4	0.5	0.5	0.4	0.5	-0.8	26	121
Finland	4.1	4.1	4.4	4.4	4.2	4.4	4.5	4.2	4.3	4.2	4.6	4.3	4.2	-0.2	9	4 004
Sweden	1.5	1.7	1.5	1.5	1.5	1.4	1.4	1.3	1.2	1.1	1.1	1.1	1.1	-0.4	24	2 182
United Kingdom	4.3	4.2	4.2	4.1	4.1	3.9	3.7	3.5	3.3	3.3	3.2	3.2	3.1	-1.1	13	25 135
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	2.8	2.9	2.3	2.4	2.2	2.5	2.4	2.4	2.3	2.4	2.5	2.6	2.6	0.3		3 411

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.7	2.7	2.7	2.7	2.7	2.6	2.4	2.5	2.6	2.7	2.8	2.8	2.8	0.1		421 632
EA-19	2.5	2.5	2.5	2.5	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	0.1		284 461
Belgium	3.7	3.6	3.7	3.6	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.3	0.5	3	18 013
Bulgaria	0.5	0.6	0.7	0.8	0.9	0.7	0.7	0.7	0.9	1.0	1.0	1.1	1.0	0.3	24	496
Czech Republic	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.0	26	1 441
Denmark	2.7	2.7	2.7	2.7	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	0.1	9	7 659
Germany	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.2	1.3	0.3	18	40 582
Estonia	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	-0.1	28	123
Ireland	2.2	2.5	2.9	2.6	2.0	1.7	1.6	1.8	1.9	2.0	2.1	1.5	1.2	-1.7	20	3 411
Greece	2.0	2.1	2.3	2.4	2.6	2.6	2.1	3.1	3.3	3.8	3.5	3.9	3.9	1.6	5	6 766
Spain	3.4	3.7	3.9	3.6	2.8	2.6	2.6	2.5	2.9	3.1	3.2	3.3	3.2	-0.7	6	35 964
France	4.4	4.5	4.5	4.5	4.4	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	-0.2	2	95 678
Croatia	1.2	1.1	1.1	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.1	19	594
Italy	2.6	2.1	2.2	2.2	2.0	2.8	2.2	2.4	3.0	3.1	3.2	3.1	3.2	1.0	7	53 884
Cyprus	2.2	2.4	2.1	3.0	2.3	1.5	1.7	1.5	1.6	2.0	2.0	2.2	1.8	-0.3	13	327
Latvia	1.4	1.3	1.3	1.2	0.9	1.0	1.3	1.4	1.5	1.4	1.5	1.4	1.5	0.2	16	369
Lithuania	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	-0.1	27	228
Luxembourg	2.9	3.3	3.4	3.6	2.8	2.6	2.7	2.7	2.8	2.9	3.0	3.4	3.9	0.5	4	2 060
Hungary	1.8	1.8	1.9	2.1	2.2	2.2	3.2	3.2	3.2	2.5	2.4	2.3	2.1	0.3	11	2 439
Malta	1.9	2.3	2.0	2.2	1.7	1.6	2.3	1.5	1.5	1.4	1.8	1.6	1.7	-0.3	14	173
Netherlands	1.8	1.9	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.4	1.8	1.7	1.8	0.0	12	12 928
Austria	1.1	1.1	1.1	1.0	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.2	0.1	21	4 086
Poland	1.7	1.7	1.7	1.7	1.7	1.6	1.7	1.7	1.7	1.8	1.7	1.8	2.2	0.5	10	9 173
Portugal	2.2	2.3	2.4	2.6	2.5	2.5	2.3	2.4	2.6	2.6	2.6	2.7	2.8	0.4	8	5 210
Romania	0.9	0.9	1.0	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	0.1	23	1 824
Slovenia	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.0	1.2	1.2	1.2	1.1	1.1	0.2	22	453
Slovakia	1.1	1.1	0.9	0.8	0.8	0.9	0.9	0.9	1.1	1.2	1.1	1.0	1.0	0.2	25	829
Finland	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.3	1.4	1.5	1.6	1.6	0.4	15	3 377
Sweden	1.6	1.6	1.6	1.3	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.4	-0.2	17	6 611
United Kingdom	4.0	4.0	4.2	4.3	5.4	4.1	4.1	4.2	4.1	4.4	4.4	4.4	4.5	0.2	1	106 935
Iceland	3.6	3.7	3.7	3.8	3.1	2.6	2.9	2.8	3.1	3.2	4.7	3.8	18.5	14.7		3 386
Norway	6.2	7.5	7.9	6.7	7.7	5.6	6.1	6.9	6.7	5.5	4.3	3.2	2.7	-5.2		9 049

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	7.2	7.1	7.2	7.2	7.1	6.9	6.4	6.5	6.8	7.0	7.2	7.4	7.3	0.0		421 632
EA-19	6.5	6.5	6.6	6.5	6.0	6.4	5.7	5.9	6.2	6.3	6.4	6.6	6.6	0.0		284 461
Belgium	8.5	8.3	8.6	8.4	8.4	8.4	8.7	8.9	9.6	9.6	9.6	9.6	9.6	1.0	5	18 013
Bulgaria	1.6	2.0	2.3	2.6	2.8	2.6	2.6	2.6	3.5	3.5	3.7	3.8	3.6	1.2	18	496
Czech Republic	2.3	2.3	2.3	2.2	2.2	2.1	2.4	2.3	2.2	2.3	2.3	2.4	2.3	0.1	26	1 441
Denmark	5.8	5.7	5.8	5.8	6.3	6.2	6.1	6.2	5.8	6.1	5.7	7.3	5.9	0.1	10	7 659
Germany	2.7	2.8	2.7	2.8	2.6	2.6	2.6	2.7	2.8	2.9	3.0	3.2	3.3	0.6	21	40 582
Estonia	2.2	2.2	2.2	2.3	2.2	1.7	2.0	2.0	2.1	2.0	1.8	1.8	1.7	-0.5	28	123
Ireland	7.3	8.2	9.3	8.5	7.0	5.9	5.7	6.4	6.9	6.9	7.4	6.3	5.3	-4.0	14	3 411
Greece	6.7	6.7	7.5	7.4	8.3	8.5	6.7	9.3	9.4	10.7	9.8	10.8	10.0	2.5	3	6 766
Spain	9.8	10.4	10.8	9.9	8.8	8.6	8.4	8.1	8.9	9.3	9.6	9.9	9.6	-1.2	4	35 964
France	10.4	10.6	10.4	10.7	10.3	10.7	8.8	9.2	9.0	8.9	9.1	9.4	9.4	-1.0	6	95 678
Croatia	3.2	3.0	3.1	3.3	3.4	3.3	3.5	3.6	3.5	3.6	3.6	3.6	3.4	0.3	20	594
Italy	6.7	5.4	5.5	5.3	4.8	6.6	5.3	5.8	6.9	7.1	7.3	7.3	7.5	2.1	8	53 884
Cyprus	7.5	7.7	6.4	8.4	6.5	4.8	5.2	4.8	5.2	6.3	6.1	6.6	5.4	-1.0	12	327
Latvia	5.0	4.8	4.6	4.1	3.3	3.7	4.7	4.8	5.1	4.9	5.0	4.7	4.7	0.2	15	369
Lithuania	2.7	2.5	2.4	2.3	2.2	2.7	2.9	2.8	2.8	2.2	2.3	2.3	2.0	-0.5	27	228
Luxembourg	7.9	8.6	9.5	9.8	7.6	6.9	7.3	7.1	7.2	7.5	8.0	9.2	10.2	0.7	2	2 060
Hungary	4.8	5.0	5.1	5.3	5.5	5.7	8.6	8.6	8.5	6.6	6.2	6.1	5.5	0.4	11	2 439
Malta	6.4	7.4	6.3	6.6	5.2	4.8	7.2	4.7	4.6	4.4	5.6	5.1	5.3	-0.9	13	173
Netherlands	5.2	5.4	5.0	5.1	4.7	4.4	4.3	3.9	3.7	3.9	4.8	4.5	4.7	-0.3	16	12 928
Austria	2.6	2.6	2.7	2.6	2.4	2.5	2.6	2.8	2.9	3.2	2.8	2.7	2.7	0.1	25	4 086
Poland	5.2	5.1	5.0	4.9	5.0	5.2	5.4	5.3	5.3	5.6	5.4	5.6	6.4	1.5	9	9 173
Portugal	7.3	7.5	7.8	8.1	7.9	8.3	7.7	7.5	8.1	7.7	7.7	7.9	8.2	0.4	7	5 210
Romania	3.2	3.1	3.6	3.9	3.6	3.6	3.7	3.4	3.8	3.8	4.6	4.1	4.2	0.6	17	1 824
Slovenia	2.3	2.4	2.4	2.4	2.4	2.5	2.9	2.8	3.1	3.3	3.3	3.0	3.1	0.6	24	453
Slovakia	3.6	3.4	3.0	2.8	2.8	3.1	3.1	3.0	3.8	3.8	3.6	3.2	3.2	0.2	23	829
Finland	2.8	2.9	2.7	2.8	2.7	2.8	2.9	2.8	2.9	3.3	3.4	3.6	3.5	0.9	19	3 377
Sweden	3.5	3.4	3.4	2.9	2.8	2.9	3.0	2.9	3.1	3.3	3.1	3.1	3.2	-0.2	22	6 611
United Kingdom	12.1	12.0	12.5	12.6	15.5	12.7	12.2	12.2	12.4	13.1	13.4	13.3	13.3	0.7	1	106 935
Iceland	9.7	9.4	9.2	9.8	8.7	8.2	8.6	8.3	8.9	8.9	12.3	10.5	35.8	26.6		3 386
Norway	14.8	17.5	18.3	16.0	18.7	13.7	14.7	16.3	16.1	13.8	11.2	8.5	6.9	-11.4		9 049

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 63: Environmental taxes as % of GDP - Total**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.5	2.5	2.4	2.3	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.4	0.0		364 398
EA-19	2.5	2.5	2.4	2.3	2.2	2.3	2.3	2.3	2.4	2.4	2.4	2.4	2.4	0.0		259 355
Belgium	2.5	2.5	2.3	2.2	2.1	2.2	2.2	2.2	2.1	2.1	2.1	2.1	2.2	0.0	21	9 377
Bulgaria	3.1	2.9	2.8	3.2	3.3	2.8	2.8	2.7	2.7	2.8	2.7	2.9	2.8	-0.1	12	1 334
Czech Republic	2.4	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	-0.3	22	3 725
Denmark	5.0	4.9	4.7	4.7	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	4.0	-0.7	1	11 065
Germany	2.5	2.4	2.3	2.2	2.1	2.3	2.1	2.2	2.1	2.1	2.0	1.9	1.9	-0.5	24	58 461
Estonia	2.1	2.3	2.2	2.2	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.8	3.1	0.9	9	645
Ireland	2.5	2.5	2.4	2.4	2.3	2.3	2.4	2.4	2.4	2.5	2.4	1.9	1.8	-0.6	26	5 060
Greece	2.1	2.1	2.0	2.1	2.1	2.1	2.6	2.9	3.3	3.6	3.7	3.8	3.8	1.8	3	6 656
Spain	2.0	1.9	1.8	1.8	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.8	0.0	25	20 640
France	2.1	2.0	2.0	1.9	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	0.3	19	49 741
Croatia	3.5	3.3	3.3	3.1	2.8	2.8	3.0	2.7	2.6	2.9	3.2	3.4	3.5	0.2	5	1 626
Italy	2.8	2.9	2.9	2.7	2.6	2.8	2.8	3.1	3.5	3.4	3.6	3.4	3.5	0.6	6	58 756
Cyprus	3.6	3.3	3.1	3.1	3.0	2.8	2.8	2.8	2.6	2.7	3.0	3.0	3.0	-0.1	10	537
Latvia	2.5	2.5	2.2	2.0	2.1	2.7	3.0	3.0	3.0	3.4	3.6	3.7	3.6	1.4	4	909
Lithuania	2.7	2.3	1.8	1.7	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.8	1.9	0.1	23	748
Luxembourg	3.0	3.0	2.6	2.6	2.6	2.5	2.4	2.4	2.4	2.2	2.0	1.8	1.8	-0.9	28	929
Hungary	2.8	2.7	2.8	2.8	2.7	2.6	2.7	2.6	2.6	2.7	2.6	2.7	2.8	0.0	13	3 135
Malta	2.8	3.1	3.2	3.5	3.3	3.2	2.9	3.1	2.9	2.7	2.8	2.9	2.8	-0.4	11	277
Netherlands	3.5	3.6	3.6	3.4	3.5	3.5	3.5	3.5	3.3	3.3	3.4	3.4	3.4	-0.2	7	23 701
Austria	2.7	2.6	2.4	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.4	-0.1	17	8 383
Poland	2.7	2.7	2.7	2.7	2.6	2.5	2.7	2.6	2.6	2.4	2.6	2.7	2.7	0.1	14	11 580
Portugal	2.9	2.9	2.8	2.7	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	-0.2	15	4 796
Romania	2.3	2.0	1.9	2.0	1.7	1.9	2.1	1.9	2.0	2.0	2.0	2.4	2.3	0.4	18	3 963
Slovenia	3.2	3.1	3.0	3.0	3.0	3.5	3.6	3.5	3.9	3.9	3.9	3.9	3.9	0.9	2	1 564
Slovakia	2.4	2.3	2.2	2.1	2.0	1.9	1.8	1.8	1.7	1.7	1.8	1.8	1.8	-0.4	27	1 467
Finland	3.1	3.0	2.9	2.7	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	3.1	0.2	8	6 708
Sweden	2.7	2.7	2.6	2.5	2.6	2.7	2.6	2.4	2.4	2.4	2.2	2.2	2.2	-0.4	20	10 350
United Kingdom	2.4	2.3	2.2	2.3	2.3	2.4	2.5	2.5	2.4	2.5	2.4	2.5	2.4	0.2	16	58 265
Iceland	2.5	2.7	2.4	2.3	1.7	1.4	1.7	1.7	1.8	1.7	1.7	1.7	1.6	-0.8		301
Norway	3.1	3.0	2.9	2.9	2.6	2.7	2.7	2.5	2.4	2.4	2.3	2.4	2.4	-0.5		8 136

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	6.8	6.6	6.4	6.2	6.0	6.3	6.4	6.4	6.4	6.3	6.3	6.3	6.3	-0.1		364 398
EA-19	6.5	6.4	6.2	5.9	5.7	6.0	6.0	6.1	6.1	6.0	6.0	6.0	6.0	-0.2		259 355
Belgium	5.7	5.6	5.2	5.2	4.9	5.1	5.1	5.1	4.8	4.5	4.6	4.7	5.0	-0.2	25	9 377
Bulgaria	9.8	9.6	9.5	10.1	10.7	10.5	10.6	10.6	10.0	9.9	9.6	10.0	9.6	0.1	4	1 334
Czech Republic	7.0	7.2	7.0	6.7	6.8	7.1	7.0	6.9	6.5	6.1	6.2	6.1	6.1	-0.9	20	3 725
Denmark	10.8	10.3	10.1	10.2	9.3	8.9	8.9	8.9	8.7	8.9	8.2	8.6	8.6	-1.5	10	11 065
Germany	6.7	6.5	6.3	5.8	5.7	5.9	5.8	5.8	5.6	5.4	5.2	5.0	4.8	-1.5	27	58 461
Estonia	6.7	7.6	7.2	7.0	7.4	8.4	8.8	8.6	8.6	8.1	8.3	8.2	8.9	1.7	7	645
Ireland	8.3	8.3	7.7	7.9	7.9	8.1	8.8	8.7	8.4	8.6	8.2	8.0	7.9	0.2	14	5 060
Greece	7.0	6.6	6.6	6.5	6.5	6.8	8.3	8.6	9.2	10.3	10.4	10.5	9.8	3.3	3	6 656
Spain	5.7	5.4	5.1	4.9	5.1	5.4	5.2	5.1	4.9	5.8	5.6	5.7	5.5	0.5	23	20 640
France	4.9	4.7	4.5	4.4	4.3	4.5	4.5	4.4	4.4	4.5	4.4	4.7	4.9	0.4	26	49 741
Croatia	9.5	9.2	8.9	8.5	7.7	7.7	8.4	7.6	7.1	7.9	8.7	9.1	9.3	0.4	5	1 626
Italy	7.2	7.4	7.1	6.6	6.2	6.7	6.7	7.4	8.0	7.9	8.3	7.9	8.2	1.1	12	58 756
Cyprus	12.3	10.6	9.6	8.7	8.7	8.8	8.7	8.7	8.1	8.6	9.1	8.9	8.8	-0.8	8	537
Latvia	8.9	9.0	7.8	7.2	7.4	9.6	10.5	10.6	10.3	11.4	12.1	12.2	11.7	3.9	1	909
Lithuania	9.3	7.9	6.0	5.8	5.3	6.7	6.5	6.2	6.1	6.2	6.3	6.4	6.5	0.5	19	748
Luxembourg	8.2	7.8	7.4	7.1	7.0	6.6	6.3	6.3	6.1	5.6	5.2	4.9	4.6	-2.8	28	929
Hungary	7.6	7.5	7.6	7.0	6.8	6.7	7.4	7.2	6.8	7.0	6.9	6.9	7.0	-0.6	18	3 135
Malta	9.4	9.7	10.0	10.8	10.2	9.7	9.0	9.6	8.8	8.2	8.7	9.1	8.5	-1.4	11	277
Netherlands	9.8	10.1	10.0	9.4	9.6	9.9	9.8	9.6	9.1	9.0	8.9	9.0	8.7	-1.3	9	23 701
Austria	6.3	6.3	6.0	5.8	5.7	5.7	5.7	5.9	5.7	5.6	5.6	5.5	5.6	-0.4	21	8 383
Poland	8.5	8.1	7.9	7.9	7.7	8.0	8.7	8.3	8.1	7.6	8.1	8.2	8.1	0.2	13	11 580
Portugal	9.8	9.4	8.9	8.6	7.8	8.1	8.0	7.2	6.8	6.5	6.6	7.0	7.5	-1.4	15	4 796
Romania	8.6	7.1	6.8	7.1	6.3	7.1	8.0	6.9	7.1	7.4	8.4	8.7	9.0	2.3	6	3 963
Slovenia	8.7	8.3	7.9	8.0	8.1	9.6	9.7	9.4	10.4	10.7	10.6	10.6	10.6	2.7	2	1 564
Slovakia	7.8	7.5	7.6	7.1	6.9	6.7	6.5	6.3	6.1	5.7	5.7	5.5	5.6	-2.0	22	1 467
Finland	7.5	7.1	6.9	6.4	6.3	6.2	6.6	7.2	7.0	6.7	6.6	6.6	7.0	0.1	17	6 708
Sweden	5.9	5.8	5.7	5.6	5.8	6.1	6.0	5.7	5.6	5.5	5.2	5.1	5.0	-0.6	24	10 350
United Kingdom	7.3	6.8	6.5	6.7	6.5	7.5	7.4	7.2	7.3	7.4	7.5	7.4	7.2	0.7	16	58 265
Iceland	6.8	6.8	6.0	5.9	4.8	4.5	5.1	5.0	5.2	4.8	4.4	4.7	3.2	-2.8		301
Norway	7.4	6.9	6.8	6.9	6.4	6.5	6.4	6.0	5.7	5.9	6.0	6.1	6.2	-0.5		8 136

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	1.9	1.9	1.8	1.7	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	0.1		280 354
EA-19	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.8	1.8	1.9	1.9	1.9	1.9	0.1		201 393
Belgium	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.3	1.2	1.3	1.3	1.4	0.1	27	5 989
Bulgaria	2.7	2.5	2.4	2.8	2.8	2.5	2.4	2.4	2.4	2.5	2.4	2.6	2.4	-0.1	7	1 146
Czech Republic	2.2	2.3	2.2	2.1	2.1	2.1	2.1	2.2	2.1	2.0	1.9	1.9	2.0	-0.2	14	3 462
Denmark	2.8	2.5	2.2	2.3	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	0.0	10	6 135
Germany	2.1	2.0	2.0	1.8	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	-0.4	23	48 424
Estonia	1.8	1.9	1.8	1.8	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.7	0.9	5	567
Ireland	1.3	1.3	1.2	1.1	1.2	1.3	1.5	1.6	1.5	1.5	1.4	1.1	1.1	-0.1	28	3 090
Greece	1.3	1.3	1.2	1.2	1.3	1.3	2.0	2.2	2.6	2.9	3.0	3.1	3.0	1.8	3	5 266
Spain	1.5	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	0.1	24	17 130
France	1.7	1.6	1.6	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.8	0.3	17	41 178
Croatia	2.4	2.3	2.2	2.0	1.8	1.9	2.2	1.8	1.7	2.0	2.3	2.5	2.6	0.5	6	1 226
Italy	2.3	2.3	2.3	2.1	2.0	2.2	2.2	2.4	2.8	2.8	3.0	2.8	2.8	0.6	4	47 565
Cyprus	1.9	1.9	1.8	1.7	1.6	1.6	1.8	1.9	1.9	2.1	2.3	2.3	2.3	0.5	9	413
Latvia	2.0	2.1	1.9	1.7	1.8	2.4	2.6	2.5	2.5	2.8	3.1	3.1	3.1	1.3	2	774
Lithuania	1.8	1.7	1.6	1.6	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.8	0.1	19	677
Luxembourg	2.9	2.9	2.5	2.4	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.7	1.6	-0.9	22	847
Hungary	1.9	2.1	2.1	2.0	1.9	2.0	2.2	2.1	2.0	1.9	1.9	1.9	2.0	-0.1	13	2 283
Malta	1.2	1.2	1.2	1.7	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.5	1.5	0.2	26	145
Netherlands	1.8	1.9	1.9	1.7	1.8	1.9	1.9	1.9	1.8	1.9	1.9	1.9	1.9	0.0	15	13 351
Austria	1.8	1.7	1.6	1.6	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	-0.1	25	5 284
Poland	2.2	2.3	2.2	2.3	2.2	2.1	2.3	2.2	2.2	2.1	2.2	2.3	2.3	0.1	8	9 996
Portugal	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	0.0	16	3 515
Romania	2.1	1.8	1.7	1.7	1.4	1.6	1.8	1.7	1.7	1.7	2.1	2.2	2.1	0.4	12	3 552
Slovenia	2.5	2.4	2.3	2.3	2.3	2.9	3.1	2.9	3.3	3.3	3.3	3.3	3.3	1.0	1	1 326
Slovakia	2.2	2.1	1.9	1.8	1.8	1.7	1.6	1.6	1.5	1.5	1.5	1.6	1.6	-0.3	21	1 300
Finland	1.9	1.8	1.7	1.6	1.7	1.7	1.7	2.0	2.0	2.0	1.9	2.0	2.1	0.4	11	4 551
Sweden	2.3	2.3	2.2	2.1	2.0	2.1	2.1	1.9	1.9	1.9	1.7	1.7	1.8	-0.4	20	8 142
United Kingdom	1.9	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	1.8	1.8	1.8	0.1	18	43 020
Iceland	0.9	1.0	1.2	1.1	0.9	1.1	1.4	1.3	1.4	1.3	1.2	1.2	1.0	-0.2		190
Norway	1.5	1.5	1.4	1.4	1.4	1.4	1.4	1.3	1.2	1.2	1.3	1.3	1.3	0.0		4 494

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	5.2	5.0	4.8	4.6	4.5	4.8	4.8	4.9	4.9	4.9	4.9	4.8	4.8	0.1		280 354
EA-19	5.0	4.9	4.6	4.3	4.3	4.6	4.6	4.7	4.7	4.7	4.7	4.6	4.7	0.0		201 393
Belgium	3.3	3.3	3.1	3.1	2.9	3.0	3.1	3.1	2.9	2.7	2.8	2.9	3.2	0.1	28	5 989
Bulgaria	8.6	8.4	8.2	9.0	9.3	9.2	9.3	9.4	8.9	8.7	8.4	8.8	8.2	0.0	3	1 146
Czech Republic	6.4	6.6	6.4	6.2	6.3	6.6	6.5	6.5	6.1	5.7	5.7	5.6	5.6	-0.8	12	3 462
Denmark	6.0	5.2	4.8	5.0	4.8	5.2	5.2	5.3	5.2	5.2	4.7	4.8	4.8	0.0	20	6 135
Germany	5.8	5.5	5.3	4.9	4.8	5.1	4.9	4.9	4.7	4.5	4.4	4.1	4.0	-1.3	26	48 424
Estonia	5.7	6.4	5.9	5.7	6.2	7.2	7.7	7.5	7.6	7.0	7.2	7.2	7.8	1.9	5	567
Ireland	4.5	4.3	3.8	3.7	4.1	4.8	5.4	5.6	5.3	5.2	5.0	4.9	4.8	1.0	18	3 090
Greece	4.1	4.0	3.9	3.9	4.0	4.3	6.2	6.6	7.3	8.3	8.3	8.3	7.8	3.9	6	5 266
Spain	4.5	4.2	3.9	3.7	4.0	4.4	4.3	4.1	4.0	4.8	4.6	4.8	4.6	0.7	21	17 130
France	4.0	3.8	3.6	3.5	3.4	3.5	3.6	3.5	3.5	3.6	3.5	3.9	4.1	0.4	24	41 178
Croatia	6.6	6.2	5.9	5.5	4.8	5.3	6.0	5.2	4.9	5.6	6.3	6.8	7.0	1.1	8	1 226
Italy	5.8	5.9	5.7	5.1	4.8	5.3	5.3	5.9	6.5	6.5	6.8	6.4	6.6	1.0	10	47 565
Cyprus	6.4	6.0	5.6	4.7	4.6	5.1	5.7	6.1	5.9	6.6	7.0	6.9	6.8	1.2	9	413
Latvia	7.4	7.6	6.4	6.0	6.5	8.6	9.0	8.7	8.5	9.6	10.3	10.3	10.0	3.5	1	774
Lithuania	6.3	5.9	5.4	5.3	5.0	6.3	6.2	5.8	5.7	5.7	5.8	5.8	5.9	0.4	11	677
Luxembourg	7.9	7.6	7.1	6.6	6.5	6.0	5.9	5.9	5.7	5.2	4.8	4.5	4.2	-2.9	23	847
Hungary	5.1	5.7	5.6	5.0	4.9	5.1	5.8	5.6	5.1	5.0	5.0	5.0	5.1	-0.5	15	2 283
Malta	3.9	3.8	3.9	5.2	4.4	4.3	4.4	4.9	4.7	4.3	4.6	4.7	4.5	0.6	22	145
Netherlands	5.1	5.3	5.2	4.7	4.9	5.3	5.3	5.2	5.0	5.3	5.1	5.0	4.9	-0.3	17	13 351
Austria	4.2	4.2	3.9	3.9	3.8	3.8	3.8	3.9	3.8	3.7	3.5	3.5	3.5	-0.3	27	5 284
Poland	6.9	6.9	6.6	6.7	6.4	6.6	7.3	7.0	6.9	6.7	7.0	7.0	7.0	0.4	7	9 996
Portugal	6.8	6.5	6.2	6.0	5.7	6.2	5.8	5.4	5.3	4.9	4.9	5.1	5.5	-0.7	13	3 515
Romania	7.9	6.6	6.0	5.8	5.0	6.0	6.7	6.0	6.1	6.3	7.5	7.7	8.1	2.1	4	3 552
Slovenia	6.7	6.4	6.1	6.2	6.3	8.0	8.2	7.9	8.9	9.1	8.9	9.0	9.0	2.8	2	1 326
Slovakia	7.0	6.7	6.7	6.1	6.1	5.8	5.7	5.5	5.3	4.9	5.0	4.9	5.0	-1.7	16	1 300
Finland	4.5	4.2	4.1	3.8	4.0	4.2	4.2	4.7	4.7	4.5	4.4	4.5	4.8	0.7	19	4 551
Sweden	5.0	4.9	4.7	4.6	4.6	4.9	4.8	4.6	4.6	4.4	4.1	4.0	4.0	-0.7	25	8 142
United Kingdom	5.7	5.3	5.0	5.0	4.9	5.6	5.5	5.2	5.3	5.4	5.4	5.4	5.3	0.3	14	43 020
Iceland	2.4	2.5	3.0	2.9	2.7	3.4	4.1	3.8	3.9	3.6	3.2	3.3	2.0	-1.0		190
Norway	3.6	3.4	3.2	3.2	3.3	3.4	3.3	3.0	2.8	3.0	3.3	3.4	3.4	0.2		4 494

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016
EU-28	: 1.4	1.3	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	:	
EA-19	: 1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	:	
Belgium	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	0.0	20
Bulgaria	: 2.8	2.8	2.4	2.4	2.4	2.3	2.3	2.4	2.3	2.4	2.3	:	3
Czech Republic	2.1	2.0	1.9	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	-0.3	12
Denmark	1.1	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	-0.2	27
Germany	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	-0.3	23
Estonia	1.7	1.7	1.7	2.2	2.1	2.1	2.0	1.9	1.9	2.1	2.2	0.5	4
Ireland	1.1	1.1	1.1	1.2	1.2	1.2	1.1	1.1	1.0	0.8	0.8	-0.4	28
Greece	1.0	1.1	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	1.9	0.8	8
Spain	1.2	1.2	1.1	1.1	1.1	1.0	1.0	1.2	1.1	1.1	1.1	-0.1	24
France	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	-0.1	19
Croatia	2.1	1.9	1.7	1.8	2.1	1.8	1.7	2.0	2.1	2.3	2.3	0.2	2
Italy	1.5	1.4	1.4	1.4	1.4	1.4	1.6	1.6	1.6	1.6	1.5	0.0	15
Cyprus	1.4	1.3	1.2	1.3	1.5	1.6	1.5	1.8	2.0	2.1	2.1	0.7	5
Latvia	1.8	1.6	1.6	2.0	2.0	1.8	1.7	1.7	1.7	1.8	1.9	0.0	7
Lithuania	1.6	1.5	1.5	1.9	1.7	1.6	1.5	1.5	1.6	1.7	1.7	0.2	10
Luxembourg	2.5	2.3	2.4	2.3	2.2	2.2	2.2	2.0	1.8	1.6	1.6	-0.9	14
Hungary	1.9	1.8	1.7	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	-0.1	9
Malta	1.2	1.6	1.4	1.4	1.3	1.4	1.3	1.2	1.2	1.2	1.2	0.0	22
Netherlands	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	-0.1	25
Austria	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	0.0	21
Poland	1.9	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.1	0.1	6
Portugal	1.9	1.8	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.6	1.7	-0.1	11
Romania	: 1.5	1.3	1.5	1.5	1.5	1.3	1.3	1.4	1.7	1.7	1.7	:	13
Slovenia	2.1	2.1	2.1	2.7	2.5	2.4	2.8	2.7	2.6	2.6	2.6	0.5	1
Slovakia	1.9	1.8	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.5	-0.5	16
Finland	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.2	1.3	-0.1	18
Sweden	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.0	1.0	1.0	1.0	-0.2	26
United Kingdom	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.4	1.4	1.3	1.3	-0.1	17
Iceland	: :	: :	: :	: :	: :	: :	: :	: :	: :	: :	: :	:	
Norway	0.8	0.8	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	0.6	-0.1	

(1) In percentage points.

See explanatory notes in Annex B.

Source: 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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016
EU-28	:	3.6	3.5	3.7	3.7	3.6	3.5	3.4	3.4	3.3	3.3	:	
EA-19	:	3.4	3.3	3.5	3.4	3.3	3.3	3.2	3.1	3.1	3.1	:	
Belgium		2.7	2.7	2.7	2.7	2.7	2.5	2.3	2.4	2.5	2.7	0.0	25
Bulgaria		8.7	9.1	9.0	9.1	9.1	8.5	8.4	8.0	8.4	7.9	:	1
Czech Republic		6.1	5.9	5.8	6.1	5.9	5.3	5.1	5.2	5.0	5.0	-1.1	11
Denmark		2.4	2.4	2.4	2.4	2.3	2.1	2.0	1.8	1.9	1.9	-0.5	28
Germany		4.0	3.7	3.7	3.8	3.7	3.4	3.2	3.2	3.1	3.0	-1.0	21
Estonia		5.6	5.5	5.3	6.2	6.2	6.4	5.9	5.9	6.1	6.5	0.9	4
Ireland		3.6	3.5	3.9	4.5	4.3	3.9	3.8	3.5	3.3	3.3	-0.3	20
Greece		3.3	3.4	3.1	3.6	5.2	5.3	5.4	5.2	5.0	4.8	1.5	12
Spain		3.4	3.2	3.4	3.6	3.4	3.2	3.6	3.4	3.4	3.4	0.0	19
France		3.0	2.9	2.8	2.9	2.8	2.7	2.4	2.4	2.6	2.7	-0.3	26
Croatia		5.7	5.2	4.5	4.9	5.8	5.0	4.7	5.8	6.1	6.1	0.4	7
Italy		3.7	3.4	3.4	3.4	3.4	3.4	3.6	3.6	3.6	3.6	-0.1	18
Cyprus		4.3	3.7	3.6	4.0	4.7	5.0	4.8	6.0	6.2	6.2	1.9	6
Latvia		6.4	5.6	5.6	7.3	7.0	6.5	5.7	5.7	5.8	6.0	-0.4	8
Lithuania		5.3	5.2	4.9	6.2	6.1	5.8	5.6	5.7	5.7	5.8	0.6	9
Luxembourg		7.0	6.5	6.4	5.9	5.8	5.6	5.1	4.7	4.4	4.1	-2.9	15
Hungary		5.2	4.5	4.4	4.6	5.0	4.8	4.4	4.4	4.4	4.5	-0.7	14
Malta		3.8	5.0	4.3	4.2	4.0	4.5	3.6	3.7	3.7	3.6	-0.2	17
Netherlands		3.3	3.2	3.2	3.5	3.2	3.1	3.0	2.9	2.9	2.7	-0.6	24
Austria		3.0	3.0	3.0	3.0	3.0	3.0	2.9	2.8	2.7	2.8	-0.2	23
Poland		5.8	5.9	5.7	6.0	6.1	6.0	6.0	6.1	6.1	6.2	0.5	5
Portugal		5.9	5.8	5.3	5.8	5.5	5.0	4.4	4.4	4.6	5.1	-0.9	10
Romania		:	5.0	4.5	5.6	5.6	4.7	5.1	6.1	6.1	6.5	:	3
Slovenia		5.5	5.7	5.8	7.3	6.7	6.5	7.4	7.1	7.0	7.0	1.5	2
Slovakia		6.6	6.1	6.0	5.7	5.5	5.3	4.7	4.6	4.5	4.6	-2.0	13
Finland		3.2	3.0	3.1	3.2	3.2	3.0	2.9	2.9	2.8	2.9	-0.3	22
Sweden		2.6	2.6	2.7	2.8	2.7	2.6	2.4	2.3	2.2	2.2	-0.4	27
United Kingdom		4.4	4.3	4.2	4.9	4.7	4.5	4.3	4.2	4.1	3.9	-0.4	16
Iceland		:	:	:	:	:	:	:	:	:	:	:	
Norway		1.8	1.8	1.7	1.9	1.8	1.7	1.7	1.7	1.7	1.7	-0.2	

(1) In percentage points.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
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		71 747
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	0.5	-0.1		49 251
Belgium	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	-0.1	11	2 828
Bulgaria	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.1	18	156
Czech Republic	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	0.0	25	237
Denmark	1.9	2.1	2.2	2.1	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.6	-0.6	1	4 375
Germany	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	19	10 027
Estonia	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	28	13
Ireland	1.1	1.2	1.2	1.3	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	-0.5	8	1 912
Greece	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.0	7	1 390
Spain	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	-0.2	22	2 586
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	20	5 710
Croatia	1.0	1.1	1.1	1.1	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.8	0.8	-0.2	6	392
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	0.1	12	10 530
Cyprus	1.7	1.4	1.3	1.4	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.7	0.7	-0.6	9	123
Latvia	0.3	0.3	0.3	0.3	0.2	0.2	0.3	0.5	0.4	0.4	0.4	0.5	0.5	0.2	14	116
Lithuania	0.8	0.5	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	27	34
Luxembourg	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	68
Hungary	0.8	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	-0.2	17	414
Malta	1.7	1.7	1.7	1.6	1.6	1.5	1.3	1.4	1.2	1.1	1.1	1.2	1.1	-0.6	2	113
Netherlands	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	-0.2	3	7 127
Austria	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.9	0.0	5	3 018
Poland	0.3	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	23	966
Portugal	0.9	0.9	0.9	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	-0.2	10	1 250
Romania	0.1	0.1	0.1	0.3	0.4	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	21	401
Slovenia	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.0	16	178
Slovakia	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	24	145
Finland	1.2	1.1	1.1	1.0	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	-0.1	4	2 084
Sweden	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.1	15	2 080
United Kingdom	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.1	13	13 476
Iceland	1.5	1.6	1.1	1.0	0.6	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	-0.6		82
Norway	1.5	1.4	1.4	1.3	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	-0.4		3 277

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	1.4	1.4	1.4	1.4	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	-0.1		71 747
EA-19	1.3	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	-0.2		49 251
Belgium	1.9	1.9	1.8	1.7	1.6	1.8	1.7	1.7	1.6	1.6	1.5	1.5	1.5	-0.2	12	2 828
Bulgaria	0.6	0.8	0.9	0.9	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.0	1.1	0.2	16	156
Czech Republic	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	25	237
Denmark	4.1	4.4	4.6	4.6	3.9	3.1	3.2	3.1	2.9	3.2	3.0	3.3	3.4	-1.2	2	4 375
Germany	0.9	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	-0.2	20	10 027
Estonia	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	28	13
Ireland	3.7	3.8	3.8	4.1	3.7	3.2	3.3	3.0	3.0	3.2	3.2	3.1	3.0	-0.8	3	1 912
Greece	2.9	2.7	2.6	2.6	2.5	2.5	2.1	2.1	1.9	2.0	2.0	2.1	2.1	-0.6	7	1 390
Spain	1.1	1.2	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.7	0.7	-0.4	21	2 586
France	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	-0.1	23	5 710
Croatia	2.9	2.9	2.9	2.9	2.8	2.4	2.3	2.4	2.2	2.2	2.3	2.2	2.2	-0.7	5	392
Italy	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.5	0.1	14	10 530
Cyprus	5.9	4.6	4.1	4.0	4.1	3.6	3.0	2.6	2.2	2.0	2.1	2.0	2.0	-2.0	9	123
Latvia	1.1	1.0	1.0	0.9	0.8	0.8	1.2	1.6	1.5	1.5	1.5	1.5	1.5	0.5	13	116
Lithuania	2.7	1.6	0.3	0.3	0.1	0.1	0.2	0.2	0.2	0.3	0.4	0.3	0.3	0.0	27	34
Luxembourg	0.3	0.3	0.3	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.0	26	68
Hungary	2.1	1.4	1.6	1.6	1.4	1.2	1.3	1.3	1.1	1.0	1.0	0.9	0.9	-0.7	18	414
Malta	5.5	5.3	5.4	4.8	4.9	4.7	4.1	4.2	3.8	3.4	3.4	3.7	3.5	-1.9	1	113
Netherlands	3.4	3.4	3.4	3.4	3.3	3.2	3.1	3.1	2.8	2.6	2.6	2.7	2.6	-0.8	4	7 127
Austria	2.0	2.1	2.0	1.9	1.8	1.9	1.9	1.9	1.9	1.8	2.0	2.0	2.0	0.0	8	3 018
Poland	1.1	0.9	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.0	22	966
Portugal	2.9	2.9	2.7	2.6	2.1	2.0	2.1	1.8	1.4	1.5	1.7	1.8	2.0	-0.8	10	1 250
Romania	0.2	0.2	0.5	1.2	1.3	1.1	1.2	0.8	1.0	1.0	1.0	0.9	0.9	0.4	19	401
Slovenia	1.3	1.3	1.2	1.3	1.3	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	0.0	15	178
Slovakia	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	-0.1	24	145
Finland	2.9	2.7	2.6	2.4	2.1	1.9	2.2	2.3	2.1	2.1	2.1	2.0	2.2	-0.5	6	2 084
Sweden	0.7	0.8	0.8	0.9	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	0.2	17	2 080
United Kingdom	1.4	1.3	1.3	1.5	1.4	1.6	1.7	1.7	1.8	1.8	1.8	1.7	1.7	0.4	11	13 476
Iceland	4.0	3.9	2.6	2.7	1.7	0.8	0.7	0.8	0.9	0.8	0.8	1.1	0.9	-1.8		82
Norway	3.5	3.2	3.3	3.2	2.7	2.7	2.8	2.7	2.7	2.6	2.5	2.5	2.5	-0.8		3 277

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
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		12 297
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		8 711
Belgium	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	0.0	8	560
Bulgaria	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.0	14	33
Czech Republic	0.0	0.0	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	26
Denmark	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	-0.1	4	556
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	10
Estonia	0.2	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	3	65
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	21	58
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	28	
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	11	924
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	9	2 853
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	23	8
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	15	661
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	26	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	12	19
Lithuania	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.0	10	37
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	19	14
Hungary	0.2	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.2	0.4	0.3	0.4	0.4	0.2	2	439
Malta	0.0	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.0	5	19
Netherlands	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.0	1	3 223
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	20	80
Poland	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.0	7	618
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	22	32
Romania	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	25	10
Slovenia	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	0.0	6	60
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	18	22
Finland	0.0	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	16	73
Sweden	0.1	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	17	128
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	13	1 769
Iceland	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.2	0.0		29
Norway	0.1	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		365

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
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		12 297
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		8 711
Belgium	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	9	560
Bulgaria	0.6	0.5	0.4	0.2	0.4	0.3	0.3	0.3	0.2	0.3	0.3	0.2	0.2	-0.2	13	33
Czech Republic	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	0.0	24	26
Denmark	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.6	0.4	0.5	0.4	-0.2	6	556
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	10
Estonia	0.8	0.9	1.1	1.1	1.1	1.1	0.9	0.9	0.8	0.9	0.9	0.9	0.9	-0.2	3	65
Ireland	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	58
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	28	
Spain	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	0.2	11	924
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	10	2 853
Croatia	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	0.0	23	8
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	15	661
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	26	1
Latvia	0.4	0.4	0.3	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.1	12	19
Lithuania	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.1	8	37
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.1	19	14
Hungary	0.5	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.6	1.0	0.9	1.0	1.0	0.6	2	439
Malta	0.1	0.6	0.7	0.8	0.9	0.6	0.5	0.5	0.4	0.5	0.6	0.7	0.6	-0.1	4	19
Netherlands	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	-0.2	1	3 223
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.0	21	80
Poland	0.6	0.4	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.3	0.5	0.5	0.4	-0.1	5	618
Portugal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	22	32
Romania	0.5	0.3	0.3	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.3	25	10
Slovenia	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	-0.1	7	60
Slovakia	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.1	0.1	0.1	0.1	-0.2	17	22
Finland	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	18	73
Sweden	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	-0.1	20	128
United Kingdom	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.0	14	1 769
Iceland	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	-0.1		29
Norway	0.3	0.3	0.3	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.0		365

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 73: Taxes on property as % of GDP - Total**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.2	2.2	2.3	2.3	2.3	2.1	2.2	2.3	2.4	2.5	2.6	2.6	2.6	0.3		391 451
EA-19	1.9	1.9	2.0	2.0	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.4	0.4		263 636
Belgium	3.0	2.9	3.1	3.0	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	0.5	3	15 243
Bulgaria	0.4	0.4	0.6	0.7	0.7	0.5	0.5	0.5	0.8	0.9	0.9	1.0	0.9	0.3	20	417
Czech Republic	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.1	24	1 040
Denmark	2.5	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.6	0.1	7	7 160
Germany	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	0.3	16	35 198
Estonia	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.0	28	72
Ireland	2.0	2.2	2.7	2.4	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.1	-1.6	17	3 024
Greece	1.9	2.0	2.2	2.2	2.3	2.3	1.9	2.7	2.9	3.3	3.0	3.2	3.2	1.0	4	5 650
Spain	2.8	3.0	3.2	3.0	2.3	2.1	2.1	2.0	2.4	2.6	2.7	2.9	2.7	-0.5	5	30 721
France	3.0	3.1	3.1	3.2	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	1.6	1	104 849
Croatia	0.5	0.5	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.1	25	207
Italy	2.0	1.9	2.0	2.0	1.7	2.1	1.8	2.1	2.6	2.6	2.8	2.7	2.7	0.7	6	45 084
Cyprus	1.8	2.0	1.6	2.5	1.8	1.1	1.3	1.1	1.0	1.3	1.3	1.4	1.0	-0.6	18	189
Latvia	1.1	1.1	1.1	1.0	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.1	1.1	0.0	15	287
Lithuania	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	-0.1	27	165
Luxembourg	1.3	1.4	1.4	1.6	1.2	1.2	1.1	1.2	1.3	1.2	1.3	1.5	2.1	0.7	8	1 107
Hungary	0.8	0.8	0.8	0.8	0.8	0.8	1.1	1.1	1.2	1.1	1.1	1.1	1.0	0.2	19	1 140
Malta	1.5	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.2	-0.3	14	116
Netherlands	1.6	1.7	1.7	1.6	1.5	1.3	1.3	1.2	1.1	1.2	1.6	1.5	1.7	0.0	11	11 621
Austria	0.6	0.6	0.7	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.8	0.8	0.2	22	2 840
Poland	1.5	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.6	1.5	1.6	1.9	0.5	10	8 286
Portugal	1.8	1.8	1.9	2.0	1.9	1.9	1.7	1.8	1.7	1.8	1.9	2.0	2.0	0.1	9	3 691
Romania	0.7	0.7	0.8	1.0	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.0	21	1 418
Slovenia	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.0	23	254
Slovakia	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	26	348
Finland	1.1	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	1.4	1.5	1.5	0.4	12	3 178
Sweden	1.4	1.4	1.3	1.1	1.0	1.0	1.1	1.0	1.1	1.2	1.2	1.1	1.2	-0.1	13	5 690
United Kingdom	3.8	3.9	4.1	4.1	5.2	3.9	3.9	4.0	4.0	4.2	4.2	4.2	4.3	0.2	2	102 459
Iceland	2.0	2.2	2.1	2.3	2.1	2.0	2.0	1.9	1.9	1.9	1.8	1.8	1.75	15.5		3 213
Norway	1.0	1.0	0.9	1.1	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	0.2		3 764

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	5.8	5.9	6.1	6.0	6.0	5.6	5.8	6.0	6.3	6.4	6.7	6.8	6.8	0.7		391 451
EA-19	4.9	5.1	5.2	5.1	4.7	4.8	5.2	5.4	5.7	5.7	6.0	6.1	6.1	0.9		263 636
Belgium	6.9	6.8	7.1	7.0	6.8	6.8	7.1	7.5	7.8	8.0	8.0	8.0	8.1	1.0	5	15 243
Bulgaria	1.1	1.3	1.9	2.1	2.2	1.9	1.9	2.1	3.0	3.1	3.1	3.3	3.0	1.1	18	417
Czech Republic	1.4	1.3	1.3	1.3	1.3	1.3	1.6	1.5	1.5	1.7	1.7	1.7	1.7	0.4	24	1 040
Denmark	5.4	5.3	5.4	5.4	5.8	5.7	5.7	5.7	5.4	5.6	5.3	5.9	5.6	0.2	9	7 160
Germany	2.3	2.3	2.3	2.3	2.2	2.2	2.2	2.3	2.4	2.4	2.5	2.8	2.9	0.6	19	35 198
Estonia	1.3	1.3	1.2	1.3	1.3	1.0	1.1	1.2	1.3	1.2	1.1	1.1	1.0	-0.2	28	72
Ireland	6.8	7.4	8.7	7.9	6.2	5.1	5.0	5.7	6.1	6.2	6.7	5.6	4.7	-4.0	11	3 024
Greece	6.1	6.1	7.1	7.0	7.4	7.5	6.0	8.2	8.2	9.3	8.3	8.9	8.3	1.3	3	5 650
Spain	8.1	8.6	9.0	8.3	7.3	7.0	6.8	6.4	7.5	7.8	8.1	8.5	8.2	-0.7	4	30 721
France	7.0	7.2	7.2	7.4	7.2	7.4	9.4	9.9	9.8	9.6	9.8	10.1	10.3	3.1	2	104 849
Croatia	1.5	1.3	1.5	1.5	1.6	1.5	1.3	1.4	1.3	1.4	1.3	1.3	1.2	-0.3	27	207
Italy	5.1	4.9	4.9	4.8	4.1	5.1	4.3	5.0	5.9	6.0	6.5	6.3	6.3	1.4	6	45 084
Cyprus	6.1	6.4	5.1	7.0	5.3	3.5	3.9	3.3	3.1	4.2	4.0	4.1	3.1	-2.0	17	189
Latvia	4.1	4.0	3.8	3.4	2.6	3.0	3.5	3.9	4.0	3.7	3.9	3.8	3.7	-0.1	13	287
Lithuania	2.0	1.9	1.8	1.7	1.7	2.2	2.5	2.3	2.2	1.6	1.7	1.7	1.4	-0.4	25	165
Luxembourg	3.6	3.7	3.9	4.3	3.3	3.0	2.9	3.1	3.3	3.2	3.4	4.1	5.5	1.6	10	1 107
Hungary	2.2	2.2	2.1	1.9	2.1	2.0	3.0	3.0	3.1	2.9	2.9	3.0	2.5	0.4	21	1 140
Malta	5.1	4.8	4.6	4.8	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	-1.0	14	116
Netherlands	4.6	4.8	4.5	4.6	4.1	3.8	3.7	3.2	3.1	3.4	4.2	4.0	4.3	-0.3	12	11 621
Austria	1.5	1.5	1.6	1.6	1.5	1.5	1.6	2.0	2.1	1.9	1.8	1.9	1.9	0.3	22	2 840
Poland	4.7	4.6	4.4	4.3	4.3	4.5	4.6	4.5	4.6	5.0	4.8	4.9	5.8	1.4	7	8 286
Portugal	5.8	5.9	6.1	6.3	6.0	6.2	5.6	5.6	5.5	5.4	5.6	5.8	5.8	-0.3	8	3 691
Romania	2.7	2.6	3.0	3.4	3.0	3.0	3.2	2.9	3.1	3.2	3.2	3.1	3.2	0.3	16	1 418
Slovenia	1.6	1.5	1.6	1.6	1.5	1.6	1.6	1.6	1.7	1.9	1.9	1.7	1.7	0.1	23	254
Slovakia	1.5	1.5	1.5	1.3	1.3	1.4	1.5	1.4	1.5	1.5	1.4	1.3	1.3	-0.1	26	348
Finland	2.6	2.7	2.5	2.6	2.6	2.6	2.7	2.6	2.8	3.1	3.2	3.4	3.3	0.8	15	3 178
Sweden	3.1	2.9	2.9	2.4	2.3	2.3	2.4	2.4	2.6	2.8	2.7	2.7	2.8	-0.1	20	5 690
United Kingdom	11.6	11.6	12.1	12.2	15.0	12.2	11.6	11.6	11.9	12.6	12.9	12.7	12.7	0.6	1	102 459
Iceland	5.4	5.6	5.1	6.0	6.0	6.3	6.1	5.4	5.3	5.3	4.7	4.9	34.0	28.9		3 213
Norway	2.3	2.3	2.2	2.5	2.3	2.6	2.6	2.5	2.5	2.7	2.7	2.8	2.9	0.7		3 764

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	1.2	1.2	1.2	1.2	1.2	1.2	1.4	1.4	1.6	1.6	1.6	1.6	1.6	0.3		236 293
EA-19	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	0.5		146 590
Belgium	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	0.1	6	5 583
Bulgaria	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	22	156
Czech Republic	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	24	392
Denmark	1.8	1.8	1.8	1.8	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.1	2.0	0.3	4	5 684
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	13 654
Estonia	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	23	59
Ireland	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.6	0.0	16	1 633
Greece	0.8	0.8	0.9	0.9	0.8	1.0	1.0	1.9	2.2	2.7	2.5	2.7	2.8	1.9	3	4 810
Spain	0.7	0.7	0.7	0.7	0.8	0.9	1.0	1.0	1.1	1.2	1.3	1.2	1.2	0.5	8	13 496
France	1.8	1.9	1.9	1.9	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	1.3	1	72 734
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	27	16
Italy	0.8	0.8	0.8	0.8	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	0.6	5	23 626
Cyprus	0.9	0.9	1.3	2.0	1.4	0.8	1.0	0.8	0.8	1.1	1.2	1.2	0.9	-0.4	11	155
Latvia	0.7	0.6	0.6	0.5	0.4	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.3	9	220
Lithuania	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.0	21	126
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	37
Hungary	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.2	20	452
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	28	
Netherlands	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.3	10	6 061
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	690
Poland	1.3	1.3	1.2	1.1	1.2	1.2	1.1	1.1	1.2	1.3	1.2	1.2	1.2	0.0	7	5 208
Portugal	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.3	12	1 479
Romania	0.5	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.0	15	1 033
Slovenia	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1	17	209
Slovakia	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	19	348
Finland	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.3	13	1 670
Sweden	0.9	0.9	0.8	0.8	0.7	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	-0.1	14	3 510
United Kingdom	2.9	2.9	2.9	2.9	3.0	3.2	3.2	3.1	3.1	3.1	3.1	3.1	3.1	0.1	2	73 251
Iceland	1.2	1.2	1.3	1.4	1.6	1.6	1.6	1.5	1.5	1.4	1.4	1.4	1.4	0.1		257
Norway	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.2		1 322

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (%) 2006 to 2016	Ranking 2016	Revenue (€) 2016
EU-28	3.3	3.3	3.3	3.2	3.1	3.4	3.7	3.8	4.1	4.1	4.2	4.3	4.1	0.8		236 293
EA-19	2.3	2.3	2.3	2.3	2.2	2.5	2.9	3.0	3.4	3.4	3.5	3.5	3.4	1.1		146 590
Belgium	2.9	2.8	2.8	2.8	2.8	3.0	2.9	2.9	2.8	2.9	2.9	2.9	3.0	0.2	8	5 583
Bulgaria	0.4	0.4	0.5	0.5	0.6	0.9	1.0	1.1	1.1	1.1	1.1	1.1	1.1	0.6	19	156
Czech Republic	0.5	0.4	0.4	0.4	0.4	0.5	0.7	0.6	0.7	0.7	0.7	0.7	0.6	0.2	24	392
Denmark	4.0	3.7	3.8	3.8	4.2	4.5	4.5	4.5	4.4	4.4	4.2	4.4	4.4	0.6	4	5 684
Germany	1.2	1.2	1.2	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	0.0	20	13 654
Estonia	1.0	1.0	0.8	0.7	0.9	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.0	23	59
Ireland	1.9	2.0	1.8	2.0	2.3	2.8	2.8	2.8	3.0	3.3	3.4	3.0	2.5	0.7	10	1 633
Greece	2.7	2.7	2.9	2.8	2.6	3.1	3.2	5.8	6.3	7.7	6.9	7.3	7.1	4.2	3	4 810
Spain	2.0	2.0	2.0	2.0	2.4	2.9	3.0	3.2	3.6	3.7	3.8	3.7	3.6	1.7	6	13 496
France	4.4	4.4	4.4	4.5	4.6	5.2	6.8	7.0	6.9	6.9	6.9	7.0	7.2	2.7	2	72 734
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	27	16
Italy	2.0	2.0	1.9	1.9	1.4	1.4	1.5	1.6	3.6	3.2	3.8	3.9	3.3	1.4	7	23 626
Cyprus	3.0	2.9	4.0	5.6	4.2	2.6	3.0	2.6	2.4	3.6	3.5	3.6	2.5	-1.4	11	155
Latvia	2.6	2.3	1.9	1.7	1.5	2.0	2.5	2.7	2.6	2.6	2.7	2.7	2.8	0.9	9	220
Lithuania	1.3	1.2	1.1	0.9	0.9	1.1	1.3	1.1	1.0	1.0	1.1	1.2	1.1	0.0	21	126
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	37
Hungary	0.6	0.6	0.6	0.6	0.7	0.8	0.8	0.9	1.0	1.1	1.0	1.0	1.0	0.4	22	452
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	28	
Netherlands	1.6	1.6	1.5	1.5	1.5	1.7	1.7	1.7	1.8	2.0	2.4	2.3	2.2	0.8	14	6 061
Austria	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	25	690
Poland	4.1	3.9	3.6	3.3	3.4	3.7	3.6	3.5	3.7	3.9	3.9	3.8	3.7	0.0	5	5 208
Portugal	1.7	1.7	1.7	1.8	1.9	2.0	2.0	2.1	2.1	2.3	2.4	2.4	2.3	0.6	13	1 479
Romania	1.9	1.8	2.0	2.3	2.1	2.4	2.5	2.3	2.3	2.4	2.3	2.2	2.4	0.3	12	1 033
Slovenia	1.1	1.1	1.2	1.1	1.1	1.3	1.3	1.3	1.4	1.5	1.4	1.4	1.4	0.3	17	209
Slovakia	1.0	1.4	1.4	1.3	1.3	1.4	1.5	1.4	1.5	1.5	1.4	1.3	1.3	-0.1	18	348
Finland	1.0	1.0	1.1	1.1	1.1	1.3	1.5	1.4	1.5	1.5	1.7	1.7	1.8	0.7	15	1 670
Sweden	1.9	1.9	1.8	1.7	1.6	1.7	1.7	1.7	1.8	2.0	1.9	1.8	1.7	0.0	16	3 510
United Kingdom	8.9	8.8	8.7	8.6	8.7	9.9	9.4	9.2	9.4	9.5	9.4	9.3	9.1	0.4	1	73 251
Iceland	3.2	3.1	3.2	3.7	4.5	5.2	4.8	4.4	4.2	4.1	3.7	3.8	2.7	-0.5		257
Norway	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.7	0.7	0.8	0.9	1.0	0.5		1 322

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	0.9	1.0	1.1	1.1	1.1	0.8	0.8	0.9	0.8	0.9	0.9	1.0	1.0	0.0		155 159
EA-19	1.0	1.1	1.1	1.1	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.1	0.0		117 046
Belgium	1.8	1.7	1.8	1.8	1.8	1.6	1.8	2.0	2.2	2.3	2.3	2.3	2.3	0.4	1	9 660
Bulgaria	0.2	0.3	0.4	0.5	0.5	0.3	0.2	0.2	0.5	0.5	0.6	0.6	0.5	0.1	15	260
Czech Republic	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.1	21	649
Denmark	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	-0.2	16	1 476
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.6	0.7	0.3	12	21 544
Estonia	0.1	0.1	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	27	13
Ireland	1.4	1.6	2.2	1.8	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.5	-1.7	17	1 391
Greece	1.0	1.1	1.3	1.3	1.5	1.4	0.9	0.8	0.7	0.6	0.5	0.6	0.5	-0.8	18	840
Spain	2.1	2.3	2.5	2.3	1.6	1.2	1.2	1.0	1.3	1.4	1.5	1.6	1.5	-1.0	3	17 225
France	1.1	1.2	1.2	1.2	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	0.2	4	32 115
Croatia	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	-0.1	20	191
Italy	1.2	1.1	1.2	1.2	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.3	0.1	5	21 458
Cyprus	0.9	1.1	0.4	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.2	24	35
Latvia	0.4	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.4	0.3	0.4	0.3	0.3	-0.3	22	67
Lithuania	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	-0.1	26	39
Luxembourg	1.2	1.3	1.3	1.5	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	0.7	2	1 070
Hungary	0.6	0.6	0.6	0.5	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.8	0.6	0.0	14	688
Malta	1.5	1.5	1.5	1.6	1.2	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.2	-0.3	8	116
Netherlands	1.1	1.1	1.1	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	-0.3	9	5 560
Austria	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.6	0.6	0.2	13	2 150
Poland	0.2	0.2	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.3	0.3	0.7	0.5	10	3 078
Portugal	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.1	1.1	1.0	1.1	1.2	1.2	-0.2	7	2 212
Romania	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	23	385
Slovenia	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.0	25	45
Slovakia	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	28	
Finland	0.6	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.1	11	1 508
Sweden	0.5	0.5	0.5	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.5	-0.1	19	2 179
United Kingdom	0.9	0.9	1.1	1.2	2.2	0.7	0.7	0.8	0.8	1.0	1.1	1.1	1.2	0.1	6	29 208
Iceland	0.8	1.0	0.7	0.9	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	16.1	15.4		2 956
Norway	0.8	0.8	0.7	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.0		2 442

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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



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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016	Revenue (2) 2016
EU-28	2.5	2.6	2.8	2.8	2.9	2.2	2.1	2.3	2.2	2.3	2.4	2.6	2.7	-0.1		155 159
EA-19	2.7	2.8	2.9	2.9	2.5	2.4	2.3	2.4	2.3	2.4	2.5	2.6	2.7	-0.2		117 046
Belgium	4.0	4.0	4.3	4.2	4.1	3.8	4.2	4.6	5.0	5.1	5.1	5.1	5.1	0.9	2	9 660
Bulgaria	0.7	0.9	1.3	1.6	1.6	1.0	0.9	1.0	1.9	1.9	2.0	2.2	1.9	0.5	12	260
Czech Republic	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.8	0.9	1.0	1.0	1.1	1.1	0.1	21	649
Denmark	1.4	1.6	1.6	1.6	1.6	1.2	1.1	1.2	1.0	1.2	1.2	1.4	1.1	-0.5	18	1 476
Germany	1.1	1.1	1.1	1.2	1.1	1.0	1.0	1.1	1.2	1.3	1.4	1.7	1.8	0.6	13	21 544
Estonia	0.3	0.3	0.4	0.6	0.3	0.0	0.1	0.2	0.3	0.3	0.2	0.3	0.2	-0.2	27	13
Ireland	4.9	5.4	6.9	5.9	3.9	2.4	2.1	2.9	3.1	2.8	3.4	2.6	2.2	-4.7	9	1 391
Greece	3.4	3.5	4.2	4.2	4.8	4.4	2.8	2.4	1.9	1.6	1.3	1.6	1.2	-3.0	17	840
Spain	6.1	6.7	7.0	6.3	4.9	4.0	3.7	3.2	4.0	4.1	4.3	4.8	4.6	-2.4	3	17 225
France	2.6	2.8	2.8	2.9	2.6	2.3	2.6	2.9	2.8	2.7	2.9	3.2	3.2	0.4	7	32 115
Croatia	1.4	1.2	1.4	1.5	1.5	1.5	1.3	1.3	1.2	1.3	1.2	1.2	1.1	-0.3	19	191
Italy	3.0	2.9	3.0	2.9	2.7	3.6	2.9	3.4	2.3	2.8	2.6	2.4	3.0	0.0	8	21 458
Cyprus	3.1	3.6	1.1	1.3	1.1	0.9	0.9	0.7	0.7	0.6	0.5	0.5	0.6	-0.6	24	35
Latvia	1.5	1.7	1.9	1.8	1.2	1.0	1.0	1.1	1.4	1.2	1.2	1.1	0.9	-1.1	23	67
Lithuania	0.7	0.7	0.7	0.8	0.8	1.1	1.2	1.1	1.2	0.6	0.6	0.6	0.3	-0.4	25	39
Luxembourg	3.4	3.5	3.7	4.1	3.1	2.8	2.7	2.9	3.1	3.0	3.3	4.0	5.3	1.6	1	1 070
Hungary	1.6	1.6	1.5	1.3	1.4	1.2	2.2	2.1	2.0	1.8	1.9	2.0	1.5	0.0	15	688
Malta	5.1	4.8	4.6	4.8	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	-1.0	5	116
Netherlands	3.0	3.2	3.1	3.1	2.7	2.1	2.0	1.5	1.3	1.4	1.8	1.7	2.0	-1.0	11	5 560
Austria	1.0	1.0	1.1	1.1	1.0	1.0	1.1	1.5	1.6	1.4	1.3	1.5	1.4	0.3	16	2 150
Poland	0.7	0.7	0.8	1.0	0.9	0.7	1.0	1.0	0.9	1.1	0.9	1.1	2.2	1.4	10	3 078
Portugal	4.1	4.2	4.3	4.5	4.1	4.2	3.6	3.5	3.4	3.1	3.1	3.3	3.5	-0.9	6	2 212
Romania	0.8	0.8	0.9	1.1	0.9	0.6	0.6	0.5	0.8	0.9	0.9	0.9	0.9	-0.1	22	385
Slovenia	0.5	0.4	0.4	0.5	0.4	0.3	0.4	0.3	0.3	0.4	0.5	0.3	0.3	-0.1	26	45
Slovakia	0.4	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	28	
Finland	1.5	1.7	1.4	1.5	1.4	1.3	1.2	1.1	1.3	1.5	1.5	1.6	1.6	0.1	14	1 508
Sweden	1.2	1.1	1.1	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.8	0.9	1.1	-0.1	20	2 179
United Kingdom	2.7	2.8	3.4	3.6	6.3	2.3	2.2	2.4	2.4	3.1	3.5	3.5	3.6	0.2	4	29 208
Iceland	2.2	2.5	1.8	2.3	1.5	1.1	1.2	1.0	1.2	1.2	1.0	1.1	31.3	29.4		2 956
Norway	1.9	1.8	1.6	1.9	1.7	2.0	1.9	1.8	1.8	2.0	1.9	1.8	1.9	0.2		2 442

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 79: Implicit tax rate on consumption, %**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Ranking 2016
EU-27	19.3	19.2	19.3	19.5	19.1	18.6	19.4	19.8	19.8	20.0	20.2	20.4	20.6	1.3	
EA-19	19.2	19.2	19.3	19.5	19.0	18.5	19.1	19.3	19.4	19.8	20.1	20.3	20.5	1.2	
Belgium	21.8	22.0	21.8	22.0	21.2	20.8	21.2	21.0	21.0	21.0	21.1	21.1	21.6	-0.3	14
Bulgaria	21.6	21.7	23.3	21.7	23.9	20.9	20.0	19.9	20.3	22.1	21.2	22.3	23.0	-0.3	11
Czech Republic	20.9	21.1	20.4	21.4	20.7	21.0	21.4	22.9	23.7	24.3	23.3	24.7	24.7	4.3	9
Denmark	33.2	33.7	33.7	34.5	32.5	31.7	31.8	31.6	31.7	31.1	30.8	30.8	31.2	-2.6	1
Germany	18.4	18.2	18.3	19.7	19.7	19.9	19.6	20.0	19.8	20.2	20.4	20.5	20.5	2.2	17
Estonia	20.9	21.1	22.8	23.7	21.0	25.6	24.7	25.2	25.4	24.4	25.6	26.5	27.7	4.9	6
Ireland	25.4	26.1	26.0	25.2	22.7	21.6	21.9	21.6	21.9	22.7	24.0	24.2	24.7	-1.3	10
Greece	16.1	16.0	16.6	16.9	16.0	15.0	16.9	17.6	17.7	17.9	18.1	18.3	20.1	3.4	18
Spain	15.5	15.9	15.8	15.2	13.1	11.0	13.7	13.3	13.4	14.9	15.2	16.0	15.8	0.1	27
France	20.3	20.3	20.1	19.7	19.3	19.0	19.2	19.8	20.0	20.1	20.5	20.9	21.0	0.9	16
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	17.1	17.1	17.6	17.4	16.7	16.6	17.4	17.5	18.0	17.7	18.2	18.1	18.4	0.8	21
Cyprus	18.6	19.1	19.3	19.8	19.7	18.5	18.0	16.9	16.7	15.9	17.1	16.8	17.4	-2.0	26
Latvia	17.4	19.2	18.8	19.1	18.0	17.6	18.0	18.6	19.3	19.9	20.7	21.4	21.9	3.2	13
Lithuania	16.0	16.4	16.7	17.8	17.6	16.4	17.6	17.6	17.0	16.9	17.3	17.9	17.8	1.1	24
Luxembourg	24.8	26.0	25.8	27.8	27.7	27.8	28.3	28.9	29.4	29.9	30.8	28.1	27.7	2.0	4
Hungary	26.2	25.1	24.5	25.3	24.9	26.1	26.4	26.0	27.5	29.5	30.6	31.9	31.1	6.6	2
Malta	17.1	18.4	18.8	19.0	19.5	19.0	18.8	19.2	19.0	19.1	20.6	20.6	21.1	2.3	15
Netherlands	24.1	24.6	25.4	25.5	25.6	25.0	26.0	25.1	24.8	25.1	25.5	25.7	26.7	1.3	7
Austria	22.4	22.0	21.5	21.8	21.8	21.9	21.7	21.6	21.8	21.6	21.7	21.9	22.1	0.6	12
Poland	18.8	20.0	20.8	21.6	21.1	18.8	20.4	20.4	19.1	18.9	19.2	19.6	20.0	-0.8	19
Portugal	18.6	19.4	19.6	18.7	17.8	16.2	17.1	17.8	17.7	17.4	17.8	18.1	18.4	-1.2	22
Romania	16.4	17.9	17.8	17.8	17.8	16.9	18.1	20.3	20.5	20.1	19.7	20.9	17.8	0.0	23
Slovenia	23.6	23.4	23.9	24.1	24.4	23.4	23.4	23.3	23.3	24.7	25.0	25.5	25.1	1.2	8
Slovakia	20.6	21.4	19.4	19.6	18.1	16.9	17.1	18.0	16.5	17.4	18.3	19.0	18.8	-0.6	20
Finland	28.1	27.9	27.6	27.0	26.3	26.0	25.7	27.1	27.1	27.6	27.3	27.1	27.7	0.1	5
Sweden	26.9	27.2	27.3	27.5	27.9	27.6	27.9	27.3	26.9	26.8	26.8	27.5	28.1	0.8	3
United Kingdom	16.8	16.2	16.1	16.1	15.9	15.2	16.8	18.1	17.8	17.6	17.6	17.6	17.6	1.6	25
Iceland	26.8	28.5	30.0	28.3	25.0	22.6	23.6	23.5	23.4	22.8	22.5	22.7	22.4	-7.5	
Norway	28.5	29.2	30.4	30.8	29.2	28.6	29.0	29.2	29.2	29.3	29.2	28.8	28.8	-1.6	

(1) In percentage points.  
EU and EA figures are GDP-weighted averages.  
See explanatory notes in Annex B.

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

Table 80: Implicit tax rate on labour, %

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (°) 2006 to 2016	Ranking 2016
EU-28	35.2	35.2	35.3	35.4	35.6	35.1	35.1	35.6	35.8	36.0	36.0	35.8	36.1	0.8	
EA-19	37.3	37.1	37.4	37.6	37.6	37.1	37.1	37.5	38.2	38.5	38.6	38.5	38.4	1.0	
Belgium	43.7	43.5	42.6	42.7	42.7	42.5	43.2	43.5	43.3	43.6	43.5	43.6	42.4	-0.2	2
Bulgaria	35.6	33.2	29.6	30.4	27.4	25.7	23.4	23.8	23.5	23.4	24.3	23.9	23.5	-6.1	28
Czech Republic	41.5	41.2	41.0	41.7	39.9	37.5	38.4	39.0	38.6	39.1	39.4	39.2	39.8	-1.2	9
Denmark	36.1	35.8	35.7	35.6	35.6	33.8	33.6	33.6	34.1	33.6	33.1	33.9	34.6	-1.1	13
Germany	37.7	37.2	37.8	37.8	38.2	37.6	36.9	37.1	37.4	37.6	37.7	38.0	38.2	0.4	10
Estonia	36.0	33.9	33.8	34.1	33.8	35.0	36.6	35.8	34.7	34.8	34.5	34.0	34.1	0.4	14
Ireland	27.2	26.4	26.2	26.2	25.6	27.8	28.7	30.9	31.7	32.0	33.3	33.1	32.7	6.6	16
Greece	37.7	37.5	36.9	38.2	37.5	34.4	35.2	35.8	40.8	40.3	39.1	39.8	41.0	4.1	6
Spain	31.1	31.3	31.8	32.2	30.8	29.5	30.3	30.9	31.4	31.3	31.9	30.7	30.9	-0.9	21
France	38.4	38.9	39.1	39.0	39.0	38.6	38.5	39.2	40.2	40.8	41.1	41.2	41.2	2.0	5
Croatia	29.9	29.4	30.1	30.7	30.9	31.2	31.1	30.2	30.2	30.3	31.4	30.8	31.0	0.9	20
Italy	42.7	42.2	41.6	43.5	43.7	43.7	43.9	43.4	44.0	44.1	43.6	43.4	42.6	1.0	1
Cyprus	22.7	23.2	22.5	21.9	22.2	22.7	23.3	23.1	23.3	22.8	24.7	25.3	25.6	3.1	26
Latvia	36.1	32.8	32.5	30.2	28.5	30.5	33.5	34.5	34.2	32.6	31.6	30.2	29.8	-2.7	22
Lithuania	35.9	34.8	33.5	33.1	32.5	32.2	31.2	31.3	31.6	31.7	31.9	32.0	32.2	-1.3	19
Luxembourg	27.9	28.5	28.3	28.7	29.3	29.2	29.8	30.4	31.0	32.3	32.2	32.3	32.2	3.9	18
Hungary	37.8	37.6	38.2	40.6	41.9	39.9	38.1	37.9	39.2	39.2	39.8	41.9	41.6	3.4	3
Malta	21.9	22.4	22.6	21.0	21.1	21.6	21.4	22.2	22.2	22.6	22.7	22.4	23.8	1.2	27
Netherlands	29.5	29.9	32.1	31.3	32.0	31.4	31.9	32.3	32.4	32.2	32.2	32.9	32.9	0.8	15
Austria	42.0	41.8	41.9	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.7	42.9	41.2	-0.7	4
Poland	32.7	33.0	33.1	31.3	29.7	29.4	29.0	30.2	31.4	31.3	31.6	32.7	32.6	-0.5	17
Portugal	23.7	23.8	24.2	24.6	24.7	24.7	24.5	26.1	25.8	28.8	29.4	29.7	29.0	4.8	23
Romania	29.3	28.1	30.1	31.8	28.7	30.2	30.1	33.0	33.1	33.8	32.1	31.2	28.8	-1.3	24
Slovenia	37.5	37.5	37.3	35.9	35.8	35.0	34.9	35.2	35.3	35.0	35.3	35.9	35.6	-1.6	12
Slovakia	35.7	34.1	31.9	32.3	34.2	32.8	33.5	32.8	33.5	35.8	35.9	36.5	36.5	4.6	11
Finland	40.7	40.6	40.2	39.9	40.4	39.6	38.3	38.9	39.5	39.7	40.3	40.3	40.7	0.4	7
Sweden	43.5	43.5	42.8	41.3	41.1	39.4	39.2	39.1	38.9	38.8	38.6	39.1	40.2	-2.6	8
United Kingdom	25.5	26.3	26.1	26.0	26.4	25.0	25.9	26.2	25.4	24.9	24.9	25.0	25.7	-0.3	25
Iceland	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Norway	37.8	37.1	36.6	35.9	35.4	35.5	36.1	36.2	36.2	36.2	36.1	35.7	35.4	-1.2	

(°) In percentage points.

EU and EA figures are base-weighted averages.

See explanatory notes in Annex B.

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

Table 81: Implicit tax rate on energy <sup>(1)</sup>

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference <sup>(2)</sup> 2006 to 2016	Ranking 2016
EU-28	196.9	196.8	199.6	203.9	195.5	207.0	208.4	229.3	238.3	242.9	262.8	270.6	267.3	67.7	
EA-19	190.0	190.5	193.3	194.7	192.1	207.6	205.5	228.4	235.8	242.0	259.1	258.0	262.8	69.5	
Belgium	113.8	122.3	120.3	128.6	122.6	129.0	129.5	146.4	142.7	130.9	147.1	147.9	164.8	44.6	21
Bulgaria	58.5	59.7	63.4	89.1	106.2	108.6	104.8	106.1	107.7	117.6	112.7	121.6	118.6	55.2	28
Czech Republic	80.0	94.8	101.7	112.0	128.9	126.9	130.6	145.3	136.5	128.3	128.6	133.5	139.9	38.2	24
Denmark	364.2	345.8	322.0	346.9	332.9	362.5	370.2	402.6	426.9	443.8	453.3	429.9	424.6	102.6	1
Germany	219.8	214.7	211.3	217.0	211.6	230.3	211.7	236.1	230.4	222.8	233.6	227.3	223.7	12.5	12
Estonia	61.7	75.0	84.4	94.0	104.5	128.8	130.3	139.6	150.4	146.6	164.8	177.7	201.3	116.8	17
Ireland	174.3	175.0	167.8	168.6	168.3	190.0	209.7	246.2	246.2	250.5	258.3	267.9	266.2	98.3	8
Greece	118.5	119.9	122.6	131.2	142.3	152.4	234.5	243.0	291.1	347.5	342.7	325.9	315.5	192.8	4
Spain	140.5	140.1	147.4	148.7	152.7	160.5	161.9	159.3	159.9	200.0	203.8	216.6	207.6	60.3	15
France	177.7	177.5	182.7	186.2	182.4	189.4	194.3	214.7	215.0	224.4	244.9	265.3	279.8	97.1	5
Croatia	114.5	113.8	119.4	122.1	115.5	120.7	135.9	117.4	115.4	136.0	160.9	171.0	184.7	65.3	19
Italy	244.2	250.8	259.4	253.0	240.4	274.5	275.5	325.1	376.0	380.3	422.3	392.1	410.3	150.9	2
Cyprus	144.2	154.7	155.7	155.4	154.7	157.8	182.8	200.2	205.9	236.0	255.7	243.6	234.8	79.1	11
Latvia	61.0	72.4	76.2	89.3	106.0	110.5	110.8	128.7	136.0	167.4	187.5	200.2	202.7	126.4	16
Lithuania	75.6	78.0	79.8	88.0	96.9	110.3	102.2	103.7	105.0	112.2	118.8	127.9	132.6	52.7	25
Luxembourg	184.2	192.4	194.1	204.5	209.8	210.7	205.3	221.7	232.2	225.2	224.8	216.5	209.8	15.7	14
Hungary	89.5	101.0	102.3	116.2	120.3	109.5	123.1	119.6	119.0	117.0	123.4	122.4	127.8	25.4	26
Malta	127.4	134.0	143.5	203.2	172.1	191.2	184.2	217.7	214.1	205.0	235.1	241.5	247.7	104.2	10
Netherlands	172.9	189.3	204.2	196.4	211.7	225.7	217.9	232.8	226.0	244.2	267.4	264.2	269.6	65.5	7
Austria	160.3	156.7	152.7	163.0	167.9	170.3	164.1	184.3	186.3	181.8	188.1	190.0	187.9	35.2	18
Poland	78.3	95.2	100.2	117.5	127.6	106.7	124.8	130.9	134.1	132.8	147.9	156.7	150.0	49.8	23
Portugal	165.8	166.2	171.4	178.0	176.0	177.7	176.3	176.2	177.3	180.1	182.8	198.6	218.2	46.7	13
Romania	52.6	59.3	66.9	87.6	79.5	85.5	98.9	98.7	99.5	113.6	142.2	158.8	159.4	92.5	22
Slovenia	145.0	144.7	147.4	165.1	167.3	219.2	219.9	213.4	242.5	251.2	266.6	271.3	272.0	124.6	6
Slovakia	68.9	71.0	77.9	89.8	100.7	100.9	93.3	103.4	104.6	103.0	117.4	122.0	124.8	46.9	27
Finland	113.2	116.2	112.8	111.7	125.3	130.0	122.8	157.0	159.2	161.1	163.2	171.8	180.2	67.5	20
Sweden	206.8	211.1	217.7	219.6	221.8	211.2	226.6	242.8	255.2	261.8	242.7	246.0	249.9	32.2	9
United Kingdom	237.6	236.1	242.0	256.2	224.8	225.8	237.3	256.0	270.9	268.0	310.3	354.2	321.8	79.8	3

(1) Energy taxes in Euro per tonne of oil equivalent (TOE).

(2) In percentage points.

See explanatory notes in Annex B.

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

Table 82: Implicit tax rate on energy, deflated <sup>(1)</sup>

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference <sup>(2)</sup> 2006 to 2016	Ranking 2016
EU-28	209.2	205.4	203.4	203.2	195.3	212.5	208.4	223.7	225.2	228.6	243.5	243.8	246.8	43.3	
EA-19	209.2	205.7	204.3	201.4	193.7	210.8	205.5	223.3	226.1	229.6	244.7	243.1	246.8	42.5	
Belgium	129.6	135.7	129.3	134.5	124.2	131.2	129.5	142.2	135.8	123.6	138.0	138.0	151.5	22.1	22
Bulgaria	76.2	72.8	75.7	97.7	109.6	111.2	104.8	102.6	100.5	112.7	108.0	115.1	112.4	36.7	28
Czech Republic	113.3	124.1	124.5	130.5	128.9	133.3	130.6	138.9	130.6	125.7	132.8	136.4	140.9	16.4	24
Denmark	410.7	384.2	350.3	370.5	345.8	371.4	370.2	393.6	407.3	420.8	426.4	402.1	394.2	43.9	1
Germany	236.7	227.7	221.7	224.1	214.9	234.8	211.7	231.4	222.6	213.0	221.2	214.0	209.3	-12.4	12
Estonia	82.2	95.8	101.7	105.1	107.8	133.2	130.3	132.0	136.9	129.6	144.9	156.4	175.6	73.9	18
Ireland	169.3	168.2	158.1	155.0	152.8	185.1	209.7	243.9	240.2	240.1	244.8	252.8	249.0	91.0	8
Greece	142.5	140.0	138.7	143.3	148.9	158.0	234.5	237.7	283.5	344.7	348.6	336.6	329.1	190.3	3
Spain	162.7	157.0	159.4	155.6	154.3	163.6	161.9	155.5	152.4	188.8	192.0	204.3	196.0	36.6	14
France	193.4	189.7	191.2	190.7	181.8	191.5	194.3	210.8	208.2	215.8	235.2	254.1	268.0	76.9	5
Croatia	143.4	136.1	136.8	136.1	120.1	123.5	135.9	117.0	112.7	131.3	157.3	167.6	181.3	44.5	16
Italy	272.7	274.1	276.4	263.6	243.0	278.5	275.5	315.9	355.7	355.5	393.8	365.1	382.0	105.6	2
Cyprus	169.7	174.3	169.9	166.0	158.0	161.1	182.8	194.3	195.1	223.6	243.5	236.3	230.7	60.8	10
Latvia	82.2	93.0	89.0	93.9	98.7	107.3	110.8	120.9	122.0	150.6	166.3	179.4	179.8	90.7	17
Lithuania	100.5	101.3	99.1	103.2	102.4	111.7	102.2	99.6	97.8	103.5	109.4	118.9	122.1	23.0	26
Luxembourg	207.0	209.3	206.0	212.3	211.2	213.2	205.3	215.2	220.9	210.8	209.4	201.4	195.1	-10.9	15
Hungary	106.2	114.1	119.4	121.0	118.6	115.5	123.1	116.9	113.4	112.4	122.2	122.0	128.1	8.8	25
Malta	146.5	150.3	156.9	219.4	179.2	195.4	184.2	213.1	204.8	193.7	222.1	226.5	230.4	73.6	11
Netherlands	188.2	203.1	213.3	200.6	211.6	228.1	217.9	228.0	218.1	230.2	250.2	246.6	249.7	36.3	7
Austria	179.2	171.0	163.2	170.0	171.4	173.3	164.1	178.6	176.3	168.6	170.9	170.2	166.4	3.2	19
Poland	103.0	108.9	109.4	121.9	118.0	118.5	124.8	128.7	129.6	128.2	142.5	152.7	153.1	43.7	21
Portugal	189.1	182.6	181.9	182.7	175.7	180.9	176.3	173.3	171.3	172.6	174.7	188.0	204.6	22.7	13
Romania	72.8	68.7	72.0	85.8	77.9	92.3	98.9	95.4	96.8	106.7	132.7	146.9	149.7	77.7	23
Slovenia	170.2	166.7	165.8	178.4	171.2	222.3	219.9	209.7	234.3	237.6	252.3	258.4	259.8	94.0	6
Slovakia	106.8	103.3	104.3	106.3	105.6	101.9	93.3	99.6	97.4	94.6	107.9	112.3	115.2	11.0	27
Finland	126.1	128.1	122.7	119.2	129.4	131.9	122.8	152.1	150.0	148.2	148.1	155.4	161.6	38.9	20
Sweden	219.7	225.7	229.3	227.9	232.0	238.6	226.6	226.1	227.9	230.8	222.6	230.0	234.1	4.8	9
United Kingdom	214.7	210.6	209.3	218.2	214.2	238.6	237.3	249.6	241.6	244.6	263.7	269.4	272.6	63.3	4

(1) Energy taxes in Euro per tonne of oil equivalent (TOE), base year 2010.

(2) In percentage points.

See explanatory notes in Annex B.

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

**Table 83: Total payable tax credits as % of GDP**

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Revenue (2) 2016
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.1	0.0	483
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czech Republic	0.0	0.5	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.2	1 209
Denmark	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	564
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	0.6	0.6	0.6	0.4	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	-0.4	540
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	1 761
France	0.2	0.2	0.3	0.5	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	0.8	25 764
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.7	12 509
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	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	-0.1	540
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovakia	0.4	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	263
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	0.0	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	3 236
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:		11
Norway	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	318

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

Table 84: Transfer component of payable tax credits as % of GDP

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Difference (1) 2006 to 2016	Revenue (2) 2016
EU-28	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Belgium	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	267
Bulgaria	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Czech Republic	:	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	337
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	28
Germany	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Estonia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Greece	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Spain	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.0	811
France	:	:	:	:	:	:	0.4	0.3	0.2	0.2	0.4	0.5	0.5		11 587
Croatia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Italy	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.2	3 616
Cyprus	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Latvia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Lithuania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Hungary	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Malta	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Netherlands	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Austria	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	316
Poland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Portugal	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Romania	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovenia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:		:
Finland	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Sweden	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
United Kingdom	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	2 115
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:		9
Norway	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	0.0	250

(1) In percentage points.

(2) In millions of euro.

See explanatory notes in Annex B.

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

**Table 85: Effective average tax rates, non-financial sector, %**

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Difference (1) 2007 to 2017	Ranking 2017
EU-28	22.1	21.3	21.6	21.0	20.8	20.8	21.2	21.1	21.0	20.9	20.1	-2.0	
EA-19	23.4	22.5	22.9	22.2	21.9	22.1	22.8	22.8	22.8	22.7	22.1	-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	3.9	4
Bulgaria	8.8	8.9	8.8	8.8	9.0	9.0	9.0	9.0	9.0	9.0	9.0	0.2	28
Czech Republic	21.0	18.4	17.5	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	-4.3	19
Denmark	22.5	22.6	22.6	22.6	22.6	22.0	22.0	22.2	21.3	20.0	20.0	-2.5	12
Germany	35.5	28.2	28.0	28.0	28.2	28.2	28.2	28.2	28.2	28.2	28.8	-6.7	5
Estonia	17.3	16.5	16.5	16.5	16.5	16.5	16.5	16.5	15.7	15.7	15.7	-1.6	20
Ireland	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.1	14.1	14.1	-0.3	24
Greece	21.7	21.8	30.5	21.0	17.5	17.5	24.1	24.5	27.5	27.6	27.6	5.9	6
Spain	34.5	32.8	32.8	32.8	31.9	32.4	33.7	32.6	32.7	30.1	30.1	-4.4	3
France	34.6	34.6	34.7	32.8	32.8	34.3	34.7	38.3	38.3	38.4	33.4	-1.2	1
Croatia	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	14.8	-1.7	21
Italy	31.8	27.3	27.5	27.5	24.9	25.1	25.1	24.2	23.8	23.6	23.5	-8.3	8
Cyprus	10.6	10.6	10.6	11.6	11.6	11.9	15.2	15.2	12.7	13.1	13.0	2.4	26
Latvia	14.3	13.8	13.8	11.8	12.2	12.2	12.1	14.3	14.3	14.3	14.3	0.0	23
Lithuania	15.2	12.7	16.8	12.7	12.7	12.7	13.6	13.6	13.6	13.6	13.6	-1.6	25
Luxembourg	25.9	25.9	25.0	25.0	24.9	24.9	25.5	25.5	25.5	25.5	23.7	-2.2	7
Hungary	19.5	19.5	19.5	19.1	19.3	19.3	19.3	19.3	19.3	19.3	11.1	-8.4	27
Malta	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	0.0	2
Netherlands	23.1	23.1	22.2	22.2	21.8	22.6	21.6	22.6	22.5	22.5	22.5	-0.6	10
Austria	23.0	23.0	22.7	22.7	23.0	23.0	23.0	23.0	23.0	23.1	23.1	0.1	9
Poland	17.4	17.4	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	0.1	17
Portugal	23.7	23.7	23.7	26.2	26.2	28.4	28.4	28.4	26.6	26.6	20.0	-3.7	12
Romania	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.7	14.7	-0.1	22
Slovenia	20.9	20.0	19.1	18.2	18.2	16.4	15.5	15.5	15.5	15.5	17.3	-3.6	18
Slovakia	16.8	16.8	16.8	16.8	16.8	16.8	20.3	19.4	19.6	19.6	18.7	1.9	16
Finland	24.5	24.5	23.6	23.8	24.7	23.3	22.4	18.6	18.9	19.1	19.5	-5.0	14
Sweden	24.6	24.6	23.2	23.2	23.2	23.2	19.4	19.4	19.4	19.4	19.4	-5.2	15
United Kingdom	29.3	28.0	28.3	28.4	26.9	25.2	24.3	22.4	21.5	21.5	20.5	-8.8	11

(1) In percentage points.  
EU-28 and EA-19 figures are simple averages.  
See explanatory notes in Annex B.  
Source: ZEW (2017)



# 4

## Annex B: Methodology and explanatory notes

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The 'Taxation trends' survey 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 measure in turn 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 survey; approaching them in the order in which they appear in each country table in Part II and in the tables in the Annex A of the report. Given that Parts A and B (Tax structure by tax type and Tax structure by level of government) follow ESA 2010 classifications (<sup>1</sup>), a simple description of the aggregates and the data sources is provided. Parts C to E (Tax structure by economic function, Environmental and Property Taxes) and Part F (Implicit tax rates) present statistics developed by the European Commission Directorate-General 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 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 Parts C and F.

### Data sources

The primary cut-off date for most of the data in this report was 7 December 2017. This concerns the National Accounts data and the more disaggregated tax data submitted to Eurostat (the National Tax List or NTL) which 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 23 January 2018. In 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 States administrations or computed using proxies.

Although all Member States authorities have provided disaggregated data on their tax revenue (the National Tax List), 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 the Directorate-General for Taxation and Customs Union as well as 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 twenty-eight Member States, Norway and Iceland. 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. 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, however, patchy 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 2016 data are available in the respective table. The rankings are also shown in the country tables in Part II of the report. No ranking is given if more than 10 % of data points are missing.

### Averages

This report computes weighted averages for two groups of countries: the EU as a whole (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.

<sup>(1)</sup> European Commission (2013)

## Ratios to GDP

Throughout the report many revenue indicators are presented as a percentage of GDP. The GDP data used for the report were downloaded from Eurostat's database on 7 December 2017. It should be noted that for Ireland there was a very significant growth in GDP in 2015 primarily due to the relocation to Ireland of a limited number of big economic operators. This also had slight upwards effect on EU and euro area GDP aggregates. The ratio for Iceland was exceptionally high in 2016 (51.6 %) due to a one-off a stability contribution levied on financial corporations.

## Totals, shares and “amounts assessed but unlikely to be collected”

For some countries the sum of the taxes in percentage of GDP in each of the Parts A and C of the country chapters data table and in the corresponding Annex A tables adds up to more than the total – equivalently the sum of taxes in percentage of total taxation adds up to more than 100 % for those countries. This is the case whenever the table contains the item ‘Capital transfers (representing taxes assessed but unlikely to be collected)’ (ESA code D.995). For the countries that (partially) use the assessment method of accrual recording (see below), 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 consistent data with countries that use the time-adjusted cash method or that combine a method based on assessments and declarations with coefficients.

Table 27 of Annex A lists the countries for which this is the case (and the magnitude of this item as a share of GDP). Less than 100 % may also be reported for countries reporting taxes on labour in the sector “EU institutions” (Belgium and Portugal).

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 took place to generate the tax liability 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.

D.995 should be taken into account when analysing the data for the concerned countries, especially in cross-country comparison as the components of tax revenue are overstated when compared to countries using a time-adjusted cash method or a method based on assessments and declarations but with a coefficient representing taxes unlikely to be collected directly on each tax revenue item. Where it occurs, the proportional bias is on average equal to  $(1 + D995)$  expressed as a percentage of total taxation).

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, and 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. The effects on tax indicators of the two methods of treating payable tax credits – the ‘gross’ approach and the ‘split’ approach - are estimated in this section. The data used in this section come predominantly from Eurostat, but in one or two 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).

## Part 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), compulsory actual social contributions (D.611C + D.613C). 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.

'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 ESA2010 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 ESA2010 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, which includes personal income tax (PIT) and corporate income tax (CIT) as well as 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);
- corporate income tax: 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.51D) 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:

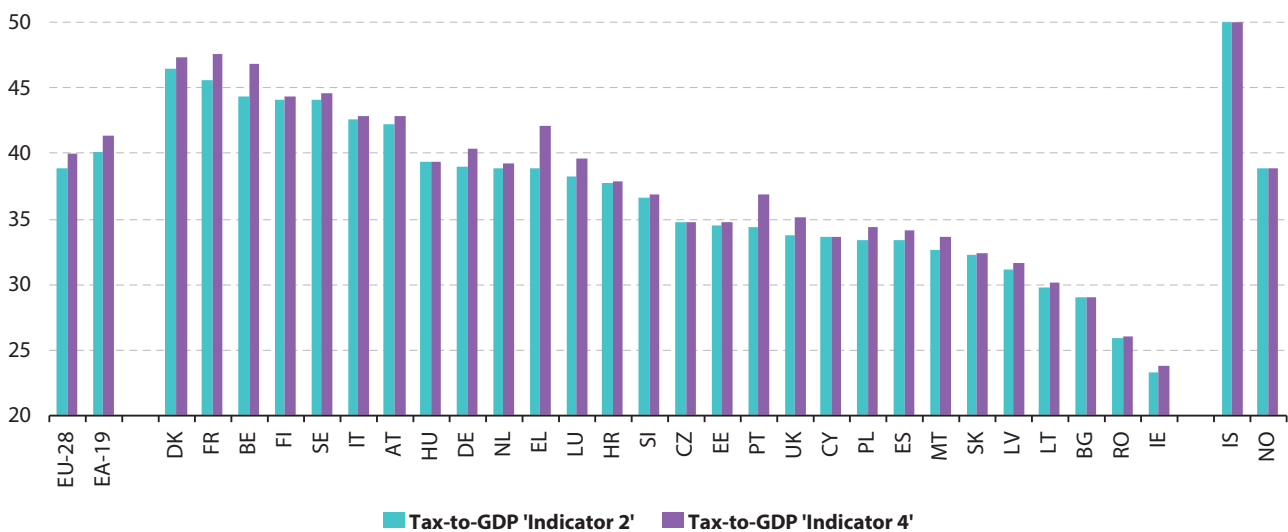
- compulsory employers' actual social contributions (D.611C);
- compulsory employees' social contributions (D.613CE);
- compulsory social contributions by self- and non-employed persons (D.613CS and D.613CN).

### Different indicators of tax burden

Some indicators of tax burden take into account all actual social contributions (for example, ESA2010 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. In addition, employers' 'imputed social contributions' (D.612), which relate to unfunded social security schemes, are excluded from the indicators in this report. Two other items – households' social contribution supplements (D.614) and social insurance scheme service charges (D.615C) – are also excluded. Households' social contribution supplements (D.614) and social insurance scheme service charges (D.615C) represent respectively the property income attributable to social insurance policy holders, 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 defined-benefit or defined-contribution social insurance schemes (funded schemes) classified in general government. A noticeable but small impact of these items is only present for Belgium and Sweden.

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).

**Graph A.1: Sensitivity analysis: role of imputed social contributions and voluntary actual social contributions 2016, (% of GDP)**



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

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 of the tax ratio for the EU-28 average of around 1.23 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.

**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.615C)
- = **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.

## Part 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 ESA2010) 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 sub-sector.

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 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 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 after 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 sub-sector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA2010 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 sub-sectors (see <https://stat.nbb.be/>) in order to provide "ultimately received taxes" by sub-sectors 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.

## Part C: Tax structure by type of tax base

### Data sources

The calculation of Part C ratios is done on the basis of specific assumptions and more detailed revenue data than the one published by Eurostat. Eurostat supplements its database supplemented by a so-called National Tax List 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 National Tax List.

The detailed revenue data and the economic function code allocation for each country and each tax are

available on the “Economic Analysis” website of the Directorate-General for Taxation and Customs Union.

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

- A split of the personal income tax to 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 National Tax List 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 (?). 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 a special treatment. The degree of decomposition provided by national statistical offices makes it sometimes difficult to identify sub-categories. General guidelines for the allocation of the taxes are given in the following Boxes C.1 to C.5. 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 so-called ‘PIT split’). Member States use data sets of individual taxpayers (Belgium, Denmark, Germany, France, Ireland, Luxembourg, Latvia, Malta, Netherlands, Poland, Finland, Sweden, Slovenia and United Kingdom) or income class data based on the data set of individual taxpayers (Cyprus, Greece, Spain, Italy, Lithuania, Bulgaria) or tax receipts from withholding and income tax statistics with certain corrections (Czech Republic, Estonia, Hungary, Austria, Portugal, Romania) (?).

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 2016 split was considered equal to that of 2015. 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 been carried out also 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 been used to distribute their revenue across the different groups of tax base.

- The revenue from the French tax on types of accommodation (so-called *Taxe d’habitation*), for example, has been distributed among the categories ‘consumption’ and ‘(stocks of) capital’, using estimates from the national administration. Note that the most appropriate economic function for this tax is currently being investigated by the French National Statistical Office, INSEE.
- The revenue from the Italian Regional tax on Productive Activities (IRAP), for example, has been distributed among 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

(?) 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.

(?) 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 Part F).



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 with 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 so called 'co.co.co' regime (coordinated and continuous collaboration, 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<sup>(\*)</sup>. Some categories have been allocated to capital such as the 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) as well as 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, building 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 ESA2010 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.

<sup>(\*)</sup> 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 a 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 Part 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 of increasing 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 Hungary, the communal tax on enterprises is allocated to labour as 'employers' social contributions and payroll tax'. 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 tax ratio). 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.

### TAXES ON NON-EMPLOYED LABOUR INCOME

The category labour — non-employed comprises all taxes and compulsory social contributions raised on 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 health care 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. Part 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.

#### 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 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 as income from capital: self-employed income is genuinely an entrepreneurial income and self-employed take the risk of incurring losses when exercising their activity. Personal income taxes as well as social contributions of self-employed are, therefore, allocated to the capital income subcategory for 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 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 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 corporate income tax (D.51B + D.51C2) as well as other taxes on holding gains (D.51C3). 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 sub-headings 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

**'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.29Aa) or 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.

#### 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

## Part D: Environmental Taxes

The definition of an environmental tax in "Environmental taxes – a statistical guideline" (European Commission 2013) 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'.<sup>(5)</sup> Details on the classification of environmental taxes can be found in 'Environmental taxes – a statistical guide'. 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 guideline 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.'

<sup>(5)</sup> See also Regulation (EU) No 691/2011 on European environmental economic accounts, which uses the same definition.

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 sub-category 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 (excl. 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 National Tax List (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 **CO<sub>2</sub> 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 which are levied on the transport use of fuels/energy products (including CO<sub>2</sub> taxes) and hence form a subgroup of energy taxes. The derivation of these data is explained under the heading "Transport fuel taxes" below.
- **Transport taxes (excl. 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.
- 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 CO<sub>2</sub> 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 not anymore 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 the Taxation and Customs Union Directorate General 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, National Tax Lists 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 indicate whether the data are recorded on accrual or cash basis. When necessary, use is made of existing Eurostat and DG "Taxation and Customs Union" data bases 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\\_102a](#)). 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 data (ED) 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.

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 1185l/1000kg 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 bio diesel content; LPG used for public transport is often taxed at reduced rates or tax exempt altogether. In case multiple tax rates do not permit the application of the general formula ‘tax rate x 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 does not necessarily follow the ESA2010 methodology used in the NTL further adjustments have to be made to derive the amount of transport fuel taxes according to ESA2010 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 & 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 usually the concepts for mineral oil taxes as given in the NTL and in the ED data are linked closely. The application of this share gives hence a proxy of ‘tax revenues stemming from the transport use of fuels’ according to the ESA2010 methodology, which is the one published in the report. In case of unavailability of the category mineral oil taxes 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 ESA2010 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 time. The full estimation method described above has been used when the only information available is fuel tax revenues from the NTL. On the other hand, as the breakdown of transport and other fuel excises is already recorded in the National Tax List of Poland, no further calculations were necessary for that country. For other countries, total revenues attributed to transport fuel taxes were directly

provided by the Ministry of Finance. Others (Belgium, Italy) 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 (Czech Republic, Denmark, Germany, Estonia, Croatia, Italy, Cyprus, Lithuania, Luxembourg, Netherlands, Austria, Portugal, Romania), the share of total fuel taxes on a cash base is calculated and applied to ESA2010 accrual data available in the NTLs.<sup>6</sup> In other cases as well a breakdown of excise revenues was provided by type of fuel. Each fuel was then attributed to transport or stationary uses (possibly broken down with the help of energy balances)

<sup>(6)</sup> Although the difference is likely to be small for excise and consumption taxes.

## Part 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), which 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 comparative table (Box E.1) between System of National Accounts (2008 SNA) and European System of Accounts (ESA2010) was used, with 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.

**Box E.1: Taxes on property – classification**

OECD classification	2008 SNA	2010 ESA	ESA2010 classification	Taxation Trends report Taxes on property
<b>4000 Taxes on property</b>				
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, D.91B. The total is split between recurrent taxes (D.29A+D.59A (excl. 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, Czech Republic, 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 National Tax List published [online](#).

Possible discrepancies between results published by OECD and those presented in this report could stem from different allocation of tax payments in the two classifications – OECD and National Tax List (ESA2010) – as well as from different time-points of data reporting.

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

In this last 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 part 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 Part 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, comprehensive figures for the ITR on capital have not been published in this edition, but the indicator is now under review and will appear again once it has been re-designed. 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. 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 62 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 which 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 corporate income taxation; 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 both for 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. Further, the effects of tax planning, as well as the tax relief available (e.g. tax bases which 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 significant volatility in these measures. In short, they represent a reduced model of all variables influencing taxation, tax rates and bases.

(?) OECD (2000, 2002).

### Box F.1: Definition of the implicit tax rate on consumption

Implicit tax rate on consumption (ESA2010)	Taxes on consumption / (P.31_S.14dom)
<i>Numerator:</i> see Box C.1 – taxes on consumption	
<i>Denominator:</i> P.31_S.14dom: Final consumption expenditure of households on the economic territory (domestic concept)	

## Implicit tax rate on consumption

The ITR on consumption is defined as all consumption taxes divided by the final consumption expenditure of private households on the economic territory (domestic concept) (see Box F.1)

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 sub-category). The identification of the revenue is done on the basis of the National Tax List. The four categories are as follows:

- VAT: the share of the ITR on consumption relating to VAT (D.211-type taxes).
- Energy: this sub-category includes all consumption taxes on energy listed in the National Tax List; 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 National Tax List. For Italy the revenues from stamp duties are included.
- Residual: all remaining consumption taxes are booked in this sub-category; 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 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) as well as 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. Compensation of employees is thus a broad measure of the gross economic income from employment before any charges are withheld.

**Box F.2: 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)
<i>Numerator:</i> see Box C.2 – Taxes on Labour: Employed labour	
<i>Denominator:</i> D.1 Compensation of employees, D.29C Wage bill and payroll taxes	

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 later in 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 so-called ‘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 macro-economic variables in the national accounts. It gives a global 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 <sup>(9)</sup>. 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 gross wage and social security contributions paid by the employer). The approach is

<sup>(9)</sup> See also Clark (2002).

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 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, focussing 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 contribution, 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, 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 subsidized by the state. In addition, neither of the two 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

section in Part 1. 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 which reduces the tax liability, and the transfer component.

## Implicit tax rates on capital

The implicit tax rate on capital and its sub-components are the most complex of the ITRs both to construct and to interpret. The ITR on capital has not been published comprehensively in this edition, but is under review. Nevertheless, for completeness, 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 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 corporate income tax, but includes taxes on stocks of wealth or capital assets, stemming from savings and private sector investments in previous periods; as well as taxes on asset transactions. In other words not only taxes on profits are 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; this kind of taxes have to be paid also 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 but 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<sup>(9)</sup>. 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 run.

- 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 corporate income tax is characterised by long and variable 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<sup>(10)</sup> 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 explain the relatively limited fall in the ITR on capital in the last years despite significant EU wide reductions in statutory corporate tax rates.

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

<sup>(9)</sup> 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).

<sup>(10)</sup> European Commission (2001a).

**Box F.3: Definition of the implicit tax rate on capital (income)**

<b>Implicit tax rate on capital (income)</b>	<b>Capital (income) taxes /</b> (1) + (2) + (3) + (4) - (5) + (6) - (7) + (8) - (9) + (10) - (11) + (12) + (13) + (14) - (15) + (16) - (17) + (18) + (19)
<b>Numerator:</b>	see Box C.3 – taxes on capital
<b>Denominator:</b>	
(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.14-15rec	Interest received by households, self-employed and non-profit organisations
(15) D.41_S.14-15pay	Interest paid by households, self employed and non-profit organisations
(16) D.45_S.14-15rec	Rents on land received by households, self employed and non-profit organisations
(17) D.45_S.14-15pay	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

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 not limited to macro indicators. Tests on Belgium and Sweden <sup>(1)</sup> report annual changes of several percentage points for effective tax rates derived both from national accounts data or tax statistics using micro data for companies. The calculations presented here have similar features.

Moreover, statistical issues related to the sector data used to compute the denominator of the ITRs might also influence the results. National accounting data are in fact regularly revised. In 2006, complying with the EU legislation <sup>(2)</sup>, 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 <sup>(3)</sup>) 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.

<sup>(1)</sup> Valenduc (2001), Clark (2002).

<sup>(2)</sup> The legal reference 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).

<sup>(3)</sup> Financial intermediaries provide services for which no explicit charges are made. The estimate of this latter is known in national accounts as the Financial Intermediation Services Indirectly Measured (FISIM) and it 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](http://europa.eu.int/estatref/info/sdds/en/na/na_changes2005.pdf) for details).

## 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) <sup>(14)</sup>. Both 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 and on capital and business income of households are computed. These do not add up to the ITR on capital and business income.

The computation of the ITRs for the whole 1995–2011 period was not possible for four (Bulgaria, Luxembourg, Malta and Romania) out of the 27 Member States and only partly possible for another four Member States (Denmark, Estonia, Ireland, Greece and Spain), mainly because of lack of data availability in the sector accounts. In order to obtain EU averages as accurate as possible, the missing values for the latter group of countries were replaced with the latest available figures and the average was labelled 'adjusted'. Likewise, if the data for the beginning of the series are missing, for the purpose of calculating EU averages only the value for the country is proxied by the first available data point. In the case of **Luxembourg**, following the methodological changes in national accounts regarding the FISIM and given the sizeable weight of the financial sector in this country, it no longer seems appropriate to employ a simplified methodology to compute the ITRs on capital as done until the 2007 publication of the report. The ITRs will be published when a complete set of sector accounts is available. Until the 2008 edition of the report, the ITR was computed with reference to a simplified set of data for **Ireland**. As of the 2009 edition, a full sector accounts dataset is available and the use of it resulted in a downward revision of the ITR.

Of the various implicit tax rates, the ITRs 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 <sup>(15)</sup>. 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 <sup>(16)</sup>. 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.

<sup>(15)</sup> 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.

<sup>(16)</sup> 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).

<sup>(14)</sup> The methodology is described in: European Commission (2004a).

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 of 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 personal income tax (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 self-employed are not available separately. Taking the total net interest as part of the denominator accounts for tax deductible interest payments of 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 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 are partly overlapping.

The numerator of the overall ITR can be split using the allocation of taxes to the category 'income corporations', '(capital) income households' and 'income self-employed' <sup>(17)</sup>. 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 numerator of the ITR on capital and business income for households. This includes mainly 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 <sup>(18)</sup>. The denominator for corporations consists of their net operating surplus, the difference between received and paid interest and rents and a specific definition of dividends minus property income from insurance companies and pension funds attributed to policyholders <sup>(19)</sup>.

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 countries (taxation occurs at the level of the individual investor rather than at

<sup>(17)</sup> A detailed classification of taxes to the different categories for each Member State is available on the [webpage](#) of the Directorate-General for Taxation and Customs Union.

<sup>(18)</sup> 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).

<sup>(19)</sup> 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 also corporations and quasi-corporations can be insurance policyholders too.

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 Ireland, as 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 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 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 countries do not offset fully 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 which 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.4: Definition of the implicit tax rate on corporate income

Implicit tax rate on corporate income	$(1) + (2) - (3) + (4) - (5) + (6) - (7) + (8) + (9) + (10) + (11) - (12)$	Taxes on corporate income/
<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

**Box F.5: Definition of the implicit tax rate on capital and business income of households and 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 <sup>(20)</sup>. 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 as well as capital gains through trading stocks, bonds etc. This return on investment constitutes partly 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) <sup>(21)</sup>, which,

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 of 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 which is not always neutralised on 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 flow D.44 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 on 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. It means that D.44 paid by financial corporations has to be deducted from the ITR tax base for corporate income.

<sup>(20)</sup> 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 represents nearly exclusively a flow from financial corporations to households.

<sup>(21)</sup> 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.



In the 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 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, the so-called quasi-corporations. In many countries, these quasi-corporations also have to pay corporate income tax. 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 and 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 <sup>(2)</sup>. 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 self-employed), using the sector information of national accounts without corrections would lead to biased ITRs. Similar problems exist for Luxembourg, Austria, Finland and Portugal. 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 micro data from tax statistics, Valenduc (2001) finds that the ITR based on macro data 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 corporation 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 which 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 which 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, *ceteris paribus*, 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 on-going 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, corporate income tax 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 in 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 upswing, more firms will make profits. Initially that the ITR on capital is reduced, because the resulting increase in profits is immediately reflected (in the

<sup>(2)</sup> PIT revenues are also recorded in the government sector which receives the payments.

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-over 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 have shown zero profits already 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 point most likely 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 might 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

induced a shift from interest to dividend payments, the taxable base would increase. In this case, companies will pay more taxes on capital since the deduction of interest expenditure for determining taxable profits is phased out. At the same time, however, the aggregate and consolidated tax base of the ITR will 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 occurs from interest to dividend payments, it will not show up in the denominators, and hence the capital ITR will 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 <sup>(23)</sup>.

### Implicit tax rate on energy

The nominal ITR on energy is calculated as the ratio between total energy tax revenues and final energy consumption, as calculated by Eurostat aggregating different energy sources on the basis of each source's net calorific value. Although out of analogy with the ITRs on labour, consumption, and capital the name ITR is employed, it should be noted that the former three are pure ratios expressed in percentage terms (or 'dimensionless numbers') while the ITR on energy is expressed in euro per tonne of oil equivalent.

The real ITR on energy differs from the nominal ITR in the sense that the nominal euro amount in the numerator of the ratio is deflated using the final demand deflator (base year 2010). Unfortunately no specific deflator for energy prices is available.

### 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

<sup>(23)</sup> 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.

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 F.6: Broad definition of the selected income sources

Income source	Type of taxable income components included
Employed labour	<ul style="list-style-type: none"> <li>Wages and salaries</li> <li>Fringe benefits in kind</li> <li>Directors' remuneration</li> <li>Foreign source earned income</li> <li>Financial participation schemes (e.g. stock options)</li> <li>Deemed income from private uses of company cars</li> </ul>
Self-employed labour	<ul style="list-style-type: none"> <li>Income from unincorporated businesses</li> <li>Profits from trade or business and proceeds from independent professional services (e.g. dividend distributions from closely held companies)</li> </ul>
Capital	<ul style="list-style-type: none"> <li>Income from movable property (e.g. dividends, interest, distributions, royalties)</li> <li>Income from immovable property (rents earned on letting a private dwelling, etc.)</li> <li>Periodic transfers and private pensions</li> <li>Taxable capital gains for some Member States</li> <li>Other (e.g. rental value owner-occupied housing)</li> </ul>
Transfers and pensions	<ul style="list-style-type: none"> <li>Taxable social benefits (e.g. unemployment, health care and social assistance benefits)</li> <li>State pension benefits</li> <li>Occupational pension benefits</li> </ul>

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 MICRO DATA

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<sup>(24)</sup>. 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<sup>(25)</sup>. A main concern associated with average effective (implicit)

<sup>(24)</sup> This approach has been 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.

<sup>(25)</sup> See also OECD (2000, 2002), Clark (2002) and De Haan, Sturm and Volkerink (2002).

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 effective tax rate <sup>(26)</sup>. 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 <sup>(27)</sup>.

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 at the right 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 might not be significantly different from that for income from labour. For example, some Member States apply a so-called '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 micro-data 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 <sup>(28)</sup>.

<sup>(26)</sup> This approach has been introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by 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.

<sup>(27)</sup> See also OECD (2000, 2002b) and De Haan, Sturm and Volkerink (2002).

<sup>(28)</sup> In order to illustrate the degree of precision that can be reached with using micro data rather than aggregate tax return data, the Ministries of Finance and Taxation in the Netherlands, Finland, Denmark and Italy 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 METHODOLOGICAL APPROACHES

Most Member States basically multiply individual income tax payments by proportions of the selected income sources in the total taxpayer's income (Belgium, Denmark, Germany, France, the Netherlands, Ireland, Luxembourg, Finland and Sweden). This is done both by way of micro-simulation models relying on samples from the total taxpayer population and by way of use of 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 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*, 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 (Spain, Italy and Greece) instead use tax return data that is 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 and use tax receipts data from the wage (withholding) tax and (final) income tax statistics and apply 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

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.

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 treatment and the distribution of income sources across different groups of taxpayers as outlined above.

Finally, Hungary (from 2009 onwards) uses a combination of micro simulation and a correction on the aggregate figures from the micro simulation model.

While 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, the 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 F.7: 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 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 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. allowance 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 the Netherlands and in Denmark). 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, whilst others are collected and granted in 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 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 the 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. Inconsistency 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 is actually a social benefit recipient with a relatively lower income. In these cases, however, the same effective tax rate was 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 available 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 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 so-called '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; they are directly assigned to the capital income.

- **Denmark:** The split of the personal income tax was estimated by the Ministry of Taxation using a micro-simulation model that is based on a sample of micro (taxpayer-level) data. The model incorporates the information of withholdings/prepayments and final income tax returns. The model is updated annually, and used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers on 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's 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 health care 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 part on capital income. 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 micro-simulation model. This model is based on a representative sample of micro (taxpayer-level) tax return data that is used for tax forecasting purposes and 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 as separate transfers in the context of social policy programmes. Basically, personal income tax payments were 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 saving 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.
- 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’s income, as outlined above. However, because there are some taxable personal income components that are taxed at a flat rate only, there is no actual split of tax revenues raised on these particular income components. The tax raised on such components is directly calculated from the tax return data. At this stage, the income types are not yet measured net of tax base deductions that are exclusively earned on these income types. This could be done in future updates of the split of the personal income tax.
- France:** The decomposition 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’s 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 has been applied to the partners jointly assessed. For the period 2001–2004 data provided by French authorities also include taxes paid on transfers. For the period 1999–2000 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) are also taken into account and are directly assigned to KIH. Finally, in order to have a precise breakdown of d51A by economic function, a different split is computed for each tax concerned by the split (D51AA-other taxes, D51AC-CRDS, 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 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. Latvia's calculations are greatly simplified by the existence of one single rate of personal income tax. The calculations were based on data from personal income tax returns, in accordance with the individual taxpayers' data. The summary of salary declarations was used to calculate personal income tax revenue from employed labour income. Information on the personal income tax paid by the self-employed was derived from the Declaration of annual income and from the advance payment tax return. Information on tax on pension payments was obtained from the State Social Insurance Agency. The lack of any records of personal income capital taxation means that this amount was taken as the residual. A part of allowances (the non-taxable minimum and allowances for dependants) is applied at the moment of the tax calculation. The tax is collected, taking into account applicable allowances. Information on the applicable allowances is obtained from the tax returns. The other allowances are obtained only after submission of declarations of annual income to the State Revenue Service. 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 (ACD) 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 part on tax returns, the method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. Then the withholding revenues were considered, because it is not mandatory to compile tax return if there is only employed labour or pension income. Since the distinction between withheld amounts raised on labour employed 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 micro simulation
- using all individual tax returns and a correction on the aggregate figures from the micro simulation 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 on the data, except for the case of the 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.
- The Netherlands:** The split of personal income tax is estimated by the Ministry of Finance using a updated micro-simulation model that is based on a sample with micro (taxpayer-level) data. For the 2016 edition, some methodological changes were made, most notably regarding compulsory payments for the Cure Insurance Act which are now included in the split of the social contributions. In order to ensure a consistent series over time, the split of the personal income tax has been recalculated for all years since 2002. The micro-simulation model used 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's income, as outlined above. In the Netherlands, the lowest two income tax rates consist 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's 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 re-introduced 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 — 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 micro-simulation 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 used in planning the national tax policies and estimating policy alterations on tax revenues and on the
- income tax liabilities of taxpayers on different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's 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 dividend income of the self-employed that is treated as the capital part of the income, and the dividend income from investors, that 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 saving and investments using an estimate. From 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 home-ownership is applied.
- Sweden:** The split of the personal income tax was estimated by the Ministry of Finance using micro-simulation models that are mainly based on administrative sample data. The models are updated annually, and 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's 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 micro-simulation 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 SC and the central government income surtax 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 might 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.

- The **United Kingdom**: The split of the personal income tax was estimated by Her Majesty's Revenue & Customs using a micro-simulation model and aggregate tax receipt data. The micro-simulation 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 micro-simulation 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 error. 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 which 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 micro data 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 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 in the National Revenue Agency, representing aggregated micro data 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 weight to measure the share of the relevant income in the total tax due. The sum of the weighted tax revenues shall be 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 before 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, as well as 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's 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 are covering not only PIT taxpayers' population – those who submit a PIT return – but even 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 payments data files rather than calculating the weights based on the values of such income in accordance with the Spanish National Accounts (CNE), as it 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, CNE data overstates 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 its 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 micro-data 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 in the calculations. These include tax on dividend distributions and dividend withholdings, which were directly allocated to the capital income category. As from 2015, the labour cost concerning permanent contract workers is not included in IRAP Tax Base. The IRAP split is estimated on the basis of tax returns so taking into account the labour cost deduction. On the other hand, 2015 IRAP revenue data might not fully reflect the legislative change because of the tax advance payment system. IRAP revenues will probably decline substantially in 2016. So, 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 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 done from 2002 to 2003 as a result of changes in the legislation which allowed deductions for life insurance and pension contributions and for certain interest payments. Note for the year 1999 data limitations required a special estimate which was based on a different methodology.

Taxes and social contributions paid by the self-employed are allocated to the capital and business income category <sup>(29)</sup>. 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 self-employed. The mixed income of self-employed should be split accordingly. Social contributions of 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.

- Czech Republic:** 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's 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 this year is the most thorough. Firstly, withholding tax returns were used to derive the split in the case of resident natural persons who didn't 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 between 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 allowed deductions are taken into account finding the PIT split. In the third step, based on the income tax returns, firstly PIT from self-employed labour was 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 pension 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 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 to the total revenue from the personal income tax by deduction of shares pertaining to capital and to self-employed income together with a weighted proportion of the tax credits from the latter.

<sup>(29)</sup> 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.

- 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 one 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 of 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), and 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, from the aggregates of the net taxable incomes by category of income the net taxable incomes of households with one source

of income were subtracted. Third, the aggregate tax liability of households which 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 incomes 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 of the general personal income tax revenues, and the afferent taxable base, divided on 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 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 F.1: Personal income tax revenue allocated to employed labour income**  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
BE	76.7	76.7	77.0	77.3	77.6	77.9	78.0	78.1	77.3	77.0	76.1	75.3	74.8
BG	87.8	85.6	84.1	84.8	82.5	86.5	87.7	85.7	85.6	86.4	87.4	87.8	88.5
CZ	82.1	86.7	89.0	89.5	93.0	93.1	96.2	95.3	95.4	95.5	97.0	95.8	95.5
DK	73.7	72.6	72.6	72.8	75.9	75.0	71.9	71.6	71.2	69.4	68.0	67.5	68.1
DE	75.0	72.1	71.9	70.3	71.2	73.2	72.7	72.7	72.7	72.3	72.5	72.4	72.2
EE	90.2	86.4	88.6	90.4	90.4	89.3	88.8	89.2	90.7	91.2	91.3	90.7	90.9
IE	80.4	80.4	80.4	80.5	80.5	80.5	80.5	82.9	83.4	83.2	83.7	80.9	80.9
EL	50.7	51.9	51.0	50.7	50.0	50.3	50.5	47.7	50.2	50.2	50.2	50.2	50.2
ES	70.9	69.9	67.2	68.2	70.9	72.4	73.0	72.1	70.7	69.5	68.4	67.6	67.1
FR	59.3	59.4	58.2	58.4	58.1	57.8	54.2	54.2	56.8	55.4	55.4	55.2	55.8
HR	79.3	80.7	82.3	83.5	84.3	85.1	84.7	84.9	83.6	80.4	80.4	76.3	75.0
IT	55.4	55.2	54.4	54.4	55.6	55.1	54.7	54.5	55.0	54.4	53.5	53.9	53.9
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	97.2	97.5	96.8	96.8	96.9	95.3	92.6	88.7	87.4	87.0	87.3	87.9	88.2
LT	91.3	90.1	89.6	88.0	86.2	84.3	85.9	85.4	85.8	86.3	85.5	84.9	83.3
LU	72.6	72.3	72.8	71.8	74.5	73.3	73.2	72.4	72.1	73.4	73.9	74.2	74.2
HU	86.3	86.2	85.6	79.6	82.8	79.4	82.8	82.8	84.4	84.0	83.9	84.1	83.8
MT	69.4	68.4	69.6	69.3	69.8	69.5	69.9	70.0	70.7	70.6	70.8	69.8	73.1
NL	71.6	70.8	70.3	69.6	68.7	73.2	71.4	72.4	71.7	69.5	64.8	67.7	66.8
AT	60.7	61.1	62.2	62.8	63.1	62.0	61.7	62.5	62.6	62.2	61.7	61.7	59.5
PL	53.1	51.5	50.1	45.0	49.3	48.4	48.9	47.8	48.5	47.7	48.0	47.3	47.9
PT	63.7	63.5	63.6	60.6	58.9	59.1	61.2	59.1	54.8	55.6	55.4	57.3	57.3
RO	63.4	69.0	69.2	68.9	67.1	68.6	74.3	73.0	73.7	74.1	66.9	64.1	58.7
SI	90.0	89.4	87.6	82.2	83.7	87.2	87.8	87.9	86.4	89.8	88.4	87.3	87.3
SK	82.6	84.8	85.4	86.5	88.1	93.9	94.3	93.8	94.4	93.8	93.9	94.3	94.9
FI	68.8	68.2	67.3	66.3	69.1	69.1	67.3	66.7	66.4	65.5	63.5	62.3	61.8
SE	68.4	68.3	66.3	66.3	69.8	68.9	69.1	71.6	71.6	70.9	70.2	68.6	68.6
UK	73.6	73.7	73.1	73.0	72.2	73.2	74.8	75.5	74.7	73.7	73.1	71.9	74.5
NO	75.6	73.6	75.0	73.6	74.9	73.4	72.7	73.6	73.6	73.9	73.6	68.4	68.4

Note: 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 F.2: Personal income tax revenue allocated to income of the self-employed**  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
BE	12.3	12.3	12.4	12.2	12.0	11.8	12.1	11.9	12.0	12.2	13.0	13.2	13.6
BG	10.1	11.9	11.8	11.5	11.0	8.4	8.7	10.4	10.8	10.2	9.3	8.8	8.6
CZ	15.1	10.8	8.8	8.2	4.6	4.6	1.9	2.5	2.3	2.1	0.9	1.8	2.2
DK	5.2	5.5	5.5	5.5	4.3	4.0	4.3	4.3	4.0	4.4	4.9	4.8	4.9
DE	18.3	20.8	20.3	21.4	19.7	18.3	20.5	20.5	20.3	20.7	20.4	20.6	20.6
EE	1.8	2.0	2.1	1.5	1.3	1.0	1.1	1.6	1.3	0.9	0.8	0.8	0.7
IE	11.4	11.4	11.4	11.2	11.2	11.2	11.2	9.5	8.6	8.7	8.7	8.5	8.5
EL	23.2	20.3	20.2	19.7	19.5	17.8	16.2	20.7	15.0	15.0	15.0	15.0	15.0
ES	12.5	11.7	10.9	10.9	9.1	7.9	7.9	7.4	7.6	7.7	8.0	8.7	8.9
FR	16.8	16.8	15.7	15.4	14.8	14.2	14.9	14.9	10.5	10.0	9.8	9.9	9.5
HR	6.8	7.8	6.2	5.5	5.1	4.3	4.2	4.3	4.3	5.4	4.8	5.2	5.1
IT	17.7	17.3	18.2	18.4	16.8	15.2	15.2	15.3	15.1	14.6	14.5	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	0.3	0.4	0.4	0.3	0.2	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2
LT	1.4	1.3	3.1	3.2	3.4	4.1	2.6	2.6	3.4	3.3	3.5	3.1	3.4
LU	10.2	9.0	9.6	9.0	6.9	9.5	8.6	9.2	8.6	9.6	9.6	10.5	10.5
HU	3.6	3.4	3.3	3.1	3.1	3.3	3.8	5.5	5.6	5.7	5.5	5.6	5.3
MT	8.1	8.4	8.0	8.6	7.9	7.8	7.6	7.4	7.2	7.1	7.3	7.6	7.0
NL	22.2	23.6	23.0	23.8	26.2	20.6	21.3	19.7	18.7	19.9	23.9	18.4	17.9
AT	18.4	18.4	16.8	16.2	15.5	16.8	16.6	15.7	15.2	15.5	15.9	16.0	18.5
PL	24.6	24.9	25.0	30.4	28.5	27.7	27.1	27.9	26.2	26.3	27.8	29.0	29.4
PT	9.2	9.1	8.9	9.1	8.3	7.6	7.4	6.2	5.8	5.7	5.6	5.6	5.6
RO	3.8	4.1	4.8	5.4	5.8	4.3	4.8	4.6	4.4	4.6	4.2	3.7	2.9
SI	5.3	5.5	5.0	7.0	6.0	4.7	4.2	4.0	3.6	3.7	4.2	4.0	4.0
SK	15.0	13.7	12.8	11.6	10.1	4.6	4.2	5.0	4.3	4.7	4.8	4.6	4.0
FI	7.8	7.6	7.7	7.9	7.2	7.2	6.9	7.5	7.5	7.3	7.8	7.1	7.2
SE	2.8	3.3	2.7	2.7	2.7	2.6	2.6	2.7	2.6	2.4	2.3	2.3	2.3
UK	13.2	12.7	12.7	12.3	12.5	11.5	11.3	11.0	10.7	10.6	10.6	10.2	10.1
NO	8.8	9.9	7.8	7.9	7.1	6.9	6.9	7.0	6.7	6.3	6.2	5.9	5.9

Note: 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 F.3:** Personal income tax revenue allocated to social transfers and pensions  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
<b>BE</b>	<b>12.2</b>	<b>12.2</b>	<b>12.3</b>	<b>12.9</b>	<b>13.5</b>	<b>14.1</b>	<b>14.2</b>	<b>14.5</b>	<b>14.6</b>	<b>14.1</b>	<b>15.0</b>	<b>15.4</b>	<b>15.6</b>
<b>BG</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>CZ</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>DK</b>	<b>23.2</b>	<b>22.6</b>	<b>22.2</b>	<b>21.5</b>	<b>22.2</b>	<b>25.0</b>	<b>24.5</b>	<b>25.2</b>	<b>25.5</b>	<b>25.9</b>	<b>26.2</b>	<b>25.5</b>	<b>25.0</b>
<b>DE</b>	<b>2.8</b>	<b>3.2</b>	<b>3.3</b>	<b>3.3</b>	<b>3.3</b>	<b>3.5</b>	<b>3.8</b>	<b>3.8</b>	<b>4.0</b>	<b>4.1</b>	<b>4.2</b>	<b>4.2</b>	<b>4.4</b>
<b>EE</b>	<b>6.0</b>	<b>5.9</b>	<b>5.0</b>	<b>3.9</b>	<b>5.2</b>	<b>8.4</b>	<b>8.2</b>	<b>6.8</b>	<b>6.2</b>	<b>5.9</b>	<b>5.9</b>	<b>5.7</b>	<b>6.0</b>
<b>IE</b>	<b>0.9</b>	<i>0.9</i>	<i>0.9</i>	<b>0.9</b>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<b>1.9</b>	<b>2.0</b>	<b>2.2</b>	<b>2.2</b>	<b>2.0</b>	<i>2.0</i>
<b>EL</b>	<b>14.1</b>	<b>16.0</b>	<b>17.0</b>	<b>18.1</b>	<b>19.1</b>	<b>20.6</b>	<b>22.1</b>	<b>19.7</b>	<b>23.1</b>	<i>23.1</i>	<i>23.1</i>	<i>23.1</i>	<i>23.1</i>
<b>ES</b>	<b>6.3</b>	<b>6.6</b>	<b>6.6</b>	<b>6.2</b>	<b>6.6</b>	<b>7.4</b>	<b>8.9</b>	<b>9.8</b>	<b>10.9</b>	<b>11.9</b>	<b>12.3</b>	<b>12.1</b>	<b>12.5</b>
<b>FR</b>	<b>17.3</b>	<b>16.5</b>	<b>16.7</b>	<b>16.9</b>	<i>17.7</i>	<b>18.5</b>	<b>20.0</b>	<i>20.0</i>	<b>17.0</b>	<b>17.6</b>	<b>18.2</b>	<b>18.5</b>	<b>18.5</b>
<b>HR</b>	<b>2.3</b>	<b>2.1</b>	<b>2.4</b>	<b>2.6</b>	<b>2.8</b>	<b>2.9</b>	<b>3.0</b>	<b>2.5</b>	<b>2.9</b>	<b>3.2</b>	<b>3.1</b>	<b>2.4</b>	<b>2.4</b>
<b>IT</b>	<b>22.4</b>	<b>22.8</b>	<b>22.6</b>	<b>22.0</b>	<b>22.5</b>	<b>24.4</b>	<b>24.9</b>	<b>25.5</b>	<b>26.2</b>	<b>27.0</b>	<b>28.2</b>	<b>28.0</b>	<i>28.0</i>
<b>CY</b>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>	<i>2.5</i>
<b>LV</b>	<b>1.7</b>	<b>1.9</b>	<b>1.7</b>	<b>0.9</b>	<b>2.1</b>	<b>3.6</b>	<b>4.7</b>	<b>5.2</b>	<b>5.2</b>	<b>5.3</b>	<b>5.6</b>	<b>5.7</b>	<b>6.0</b>
<b>LT</b>	<b>2.5</b>	<b>2.6</b>	<b>3.0</b>	<b>3.7</b>	<b>5.2</b>	<b>7.7</b>	<b>6.9</b>	<b>6.3</b>	<b>4.1</b>	<b>3.5</b>	<b>3.5</b>	<b>4.5</b>	<b>4.7</b>
<b>LU</b>	<b>11.1</b>	<b>12.3</b>	<b>11.9</b>	<b>11.4</b>	<b>11.3</b>	<b>11.6</b>	<b>11.5</b>	<b>12.2</b>	<b>12.5</b>	<b>11.5</b>	<b>11.2</b>	<b>10.7</b>	<i>10.7</i>
<b>HU</b>	<b>1.6</b>	<b>1.8</b>	<b>1.9</b>	<b>7.4</b>	<b>8.4</b>	<b>3.4</b>	<b>2.6</b>	<b>0.8</b>	<b>1.0</b>	<b>1.0</b>	<b>0.9</b>	<b>0.8</b>	<b>0.9</b>
<b>MT</b>	<b>15.1</b>	<b>15.7</b>	<b>16.5</b>	<b>16.2</b>	<b>16.3</b>	<b>16.8</b>	<b>17.3</b>	<b>17.3</b>	<b>18.0</b>	<b>18.3</b>	<b>18.8</b>	<b>18.8</b>	<b>17.9</b>
<b>NL</b>	<b>18.2</b>	<b>18.8</b>	<b>18.4</b>	<b>17.9</b>	<b>17.0</b>	<b>18.9</b>	<b>18.6</b>	<b>19.4</b>	<b>20.2</b>	<b>20.8</b>	<b>19.7</b>	<b>20.7</b>	<b>20.2</b>
<b>AT</b>	<b>18.6</b>	<b>17.8</b>	<b>18.1</b>	<b>18.0</b>	<b>18.1</b>	<b>18.4</b>	<b>19.0</b>	<b>19.3</b>	<b>19.7</b>	<b>19.8</b>	<b>20.1</b>	<b>20.0</b>	<b>19.3</b>
<b>PL</b>	<b>18.1</b>	<b>16.9</b>	<b>17.3</b>	<b>15.6</b>	<b>15.6</b>	<b>17.3</b>	<b>17.5</b>	<b>17.6</b>	<b>18.2</b>	<b>18.6</b>	<b>18.5</b>	<b>18.0</b>	<b>17.6</b>
<b>PT</b>	<b>13.5</b>	<b>14.2</b>	<b>14.9</b>	<b>15.6</b>	<b>15.7</b>	<b>16.7</b>	<b>18.3</b>	<b>19.7</b>	<b>19.7</b>	<b>23.4</b>	<b>23.8</b>	<b>24.8</b>	<i>24.8</i>
<b>RO</b>	<b>0.5</b>	<b>1.1</b>	<b>1.4</b>	<b>1.9</b>	<b>1.9</b>	<b>4.5</b>	<b>5.7</b>	<b>5.3</b>	<b>5.5</b>	<b>6.3</b>	<b>5.7</b>	<b>5.5</b>	<b>5.3</b>
<b>SI</b>	<b>2.5</b>	<b>2.5</b>	<b>2.3</b>	<b>2.1</b>	<b>2.2</b>	<b>2.3</b>	<b>2.5</b>	<b>2.8</b>	<b>2.7</b>	<b>1.1</b>	<b>1.5</b>	<b>1.5</b>	<i>1.5</i>
<b>SK</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>FI</b>	<b>18.4</b>	<b>18.5</b>	<b>18.3</b>	<b>17.8</b>	<b>17.4</b>	<b>19.0</b>	<b>20.0</b>	<b>20.1</b>	<b>20.7</b>	<b>21.6</b>	<b>22.1</b>	<b>23.1</b>	<b>23.6</b>
<b>SE</b>	<b>26.3</b>	<b>23.9</b>	<b>24.1</b>	<b>22.4</b>	<b>22.9</b>	<b>24.1</b>	<b>22.5</b>	<b>20.9</b>	<b>21.4</b>	<b>21.6</b>	<b>20.5</b>	<b>19.9</b>	<b>19.7</b>
<b>UK</b>	<b>1.7</b>	<b>1.6</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.2</b>	<b>1.9</b>	<b>2.1</b>	<b>2.3</b>	<b>2.4</b>	<b>2.6</b>	<b>2.7</b>	<b>2.7</b>
<b>NO</b>	<b>9.9</b>	<b>9.8</b>	<b>9.9</b>	<b>9.9</b>	<b>9.8</b>	<b>10.5</b>	<b>10.8</b>	<b>9.6</b>	<b>10.0</b>	<b>9.7</b>	<b>10.0</b>	<b>13.4</b>	<i>13.4</i>

Note: 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 F.4:** Personal income tax revenue allocated to capital income  
(% of total revenue of personal income tax)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
BE	-1.1	-1.1	-1.6	-2.3	-3.0	-3.7	-4.4	-4.5	-3.9	-3.3	-4.1	-3.9	-4.0
BG	2.2	2.5	4.1	3.7	6.5	5.0	3.6	3.9	3.6	3.3	3.3	3.3	3.0
CZ	2.8	2.5	2.2	2.2	2.4	2.3	1.9	2.2	2.3	2.4	2.1	2.4	2.3
DK	-2.0	-0.7	-0.3	0.3	-2.3	-3.9	-0.7	-1.1	-0.8	0.3	1.0	2.2	2.1
DE	3.9	3.9	4.5	5.0	5.8	5.0	3.0	3.0	3.0	2.9	2.9	2.8	2.8
EE	2.0	5.7	4.4	4.1	3.1	1.3	1.9	2.3	1.9	1.9	2.0	2.8	2.4
IE	7.2	7.2	7.2	7.5	7.5	7.5	7.5	5.7	6.0	5.9	5.4	8.6	8.6
EL	12.0	11.8	11.8	11.4	11.4	11.3	11.2	11.9	11.7	<i>11.7</i>	<i>11.7</i>	<i>11.7</i>	<i>11.7</i>
ES	10.3	11.8	15.4	14.8	13.4	12.4	10.2	10.7	10.8	10.9	11.3	11.7	11.5
FR	6.6	7.3	9.5	9.3	<i>9.4</i>	9.4	10.9	<i>10.9</i>	15.8	17.1	16.6	16.4	16.2
HR	11.6	9.4	9.1	8.3	7.7	7.6	8.2	8.3	9.2	11.0	11.8	16.1	17.5
IT	4.6	4.7	4.8	5.2	5.1	5.2	5.3	4.7	3.8	4.0	3.9	3.6	3.6
CY	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>	<i>0.9</i>
LV	0.8	0.2	1.1	2.0	0.9	0.8	2.4	5.8	7.1	7.5	6.9	6.2	5.6
LT	4.9	6.0	4.4	5.0	5.2	3.9	4.6	5.7	6.7	7.0	7.6	7.5	8.6
LU	6.0	6.4	5.7	7.8	7.3	5.6	6.7	6.3	6.8	5.5	5.2	4.5	4.5
HU	8.5	8.7	9.1	10.0	5.7	13.9	10.8	10.9	9.0	9.2	9.6	9.5	10.0
MT	7.4	7.5	5.9	5.9	6.0	5.9	5.3	5.2	4.1	4.0	3.1	3.9	1.9
NL	-11.9	-13.2	-11.7	-11.4	-11.9	-12.7	-11.3	-11.6	-10.6	-10.2	-8.4	-6.7	-4.9
AT	2.3	2.7	2.9	3.0	3.3	2.9	2.7	2.5	2.5	2.5	2.3	2.3	2.7
PL	4.2	6.6	7.6	9.0	6.6	6.7	6.5	6.7	7.1	7.4	5.6	5.7	5.1
PT	13.7	13.2	12.6	14.8	17.0	16.6	13.1	14.9	19.7	15.3	15.2	12.3	12.3
RO	32.3	25.8	24.7	23.7	25.1	22.6	15.2	17.1	16.4	14.9	23.1	26.7	33.1
SI	2.2	2.7	5.1	8.7	8.2	5.8	5.6	5.4	7.3	5.3	5.9	7.2	7.2
SK	2.5	1.5	1.8	1.9	1.8	1.5	1.5	1.2	1.3	1.4	1.3	1.1	1.1
FI	5.0	5.8	6.8	8.0	6.3	4.7	5.8	5.7	5.3	5.6	6.6	7.6	7.4
SE	2.5	4.6	7.0	8.6	4.6	4.4	5.7	4.7	4.4	5.1	6.9	9.2	9.4
UK	11.5	12.0	12.5	13.1	13.7	14.1	12.0	11.4	12.4	13.3	13.8	15.3	12.7
NO	5.6	6.7	7.3	8.7	8.2	9.1	9.6	9.8	9.7	10.1	10.2	12.3	12.3

Note: 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

## Effective average tax rate

The methodology used for the calculation of the effective tax rates is set out by Devereux and Griffith (1999, 2003), and has also been used in an earlier study by the European Commission in 2001<sup>(30)</sup>. The methodology has been applied for the calculation of effective tax rates in the EU and other countries by ZEW on a yearly basis<sup>(31)</sup>.

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<sup>(32)</sup>. 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)<sup>(33)</sup>.

This approach is based on the presumption that firms undertake all investment projects which 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 is 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)<sup>(34)</sup> to identify the effect of taxation on such discrete location choices.

<sup>(30)</sup> European Commission (2001a)

<sup>(31)</sup> For the most recent report see ZEW (2017), *Effective Tax Levels using the Devereux/Griffith Methodology*, Mannheim.

<sup>(32)</sup> 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 (5 assets, each possibly financed from 3 sources).

<sup>(33)</sup> 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 more information than the cost of capital.

<sup>(34)</sup> 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 (5 assets, each possibly financed from 3 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).

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, wealth taxes paid by the company, as well as possibly 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 as well as 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 is 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 (zero). In presenting averages over different forms of investment, these assets are weighted equally.

- Three sources of finance for investment in each asset are separately considered: 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%.
- The methodology has been also applied to compute effective tax rates at the shareholder level. Three types of shareholders are considered: zero-rate, top-rate non-qualified and top-rate qualified. In this report the shareholder taxation in the personal income tax is assumed to be zero. Only corporate taxation is considered.

### B) Description of the tax parameters

Common figures to 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, as well as various special rates which 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.

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