

# Taxation Trends in the European Union 

Data for the EU Member States, Iceland and Norway

2020 Edition

Manuscript completed in May 2020
$1^{\text {st }}$ edition
The European Commission is not liable for any consequence stemming from the reuse of this publication.

Luxembourg: Publications Office of the European Union, 2020
© European Union, 2020


The reuse policy of European Commission documents is implemented based on Commission Decision 2011/833/EU of 12 December 2011 on the reuse of Commission documents (OJ L 330, 14.12.2011, p. 39).

Except otherwise noted, the reuse of this document is authorised under a Creative Commons Attribution 4.0 International (CC-BY 4.0) licence (https://creativecommons.org/licenses/by/4.0/). This means that reuse is allowed provided appropriate credit is given and any changes are indicated.

For any use or reproduction of elements that are not owned by the European Union, permission may need to be sought directly from the respective rightholders. The European Union does not own the copyright in relation to the following elements:
© Cover picture: MarekPhotoDesign.com / stock.adobe.com.

| Print | ISBN 978-92-76-16654-2 | ISSN 1831-8789 | doi:10.2778/270089 | KP-DU-20-001-EN-C |
| :--- | :--- | :--- | :--- | :--- |
| PDF | ISBN 978-92-76-16653-5 | ISSN 2467-0073 | doi:10.2778/49030 | KP-DU-20-001-EN-N |

How to cite this report: Taxation Trends in the European Union, 2020 edition, Directorate-General for Taxation and Customs Union, European Commission, Publications Office of the European Union, Luxembourg, 2020.

## Taxation Trends in the European Union <br> DATA FOR THE EU MEMBER STATES, ICELAND AND NORWAY <br> 2020 edition

## Preface

The deep health crisis due to the COVID-19 pandemic is now finally abating but it will have important repercussions on the EU economies and their public finances that are still hard to fully delineate. As the report goes to print, evidence regarding the economic consequences of the COVID19 pandemic are just starting to show and 'hard data' is mostly unavailable. This, plus the difficulty in forecasting with certainty the recent past or near-future developments in tax revenues or expenditure trends, means that this report reflects mainly the pre-COVID19 picture, presenting mostly data from 2018 and some from 2019. As such, the report will be an important reference as to how EU economies were performing prior to the ongoing crisis and thus how this could help them going forward. We will certainly monitor closely the extent to which the pandemic may have impacted on tax revenues and expenditure and the changes it may have brought to Member States' tax-system design.

As in previous editions, the 2020 Taxation Trends in the European Union report is based upon harmonised and comparable taxation data from the national statistical institutes, transmitted to and validated by Eurostat. It draws upon government finance statistics as well as the more detailed national tax lists for each country. These data are compiled in accordance with the harmonised European system of integrated economic accounts 2010 (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 extensive input 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 EU Member States, Iceland and Norway. For each country, key taxation indicators are provided on tax revenues as a percentage of gross domestic product (GDP) for the years 2006-2018. These are supplemented by factual tables presenting the latest tax reforms in each country. In Part 3 (Annex A), the reader can find more than 80 tables of the various taxation indicators, while Part 4, (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 Directorate-General for Taxation and Customs Union's 'Economic Analysis' web pages. Finally, the 'Taxes in Europe' database contains detailed and updated information on the most important taxes in force in the EU Member States.

Benjamin Angel
Acting Director-General, Directorate-General for Taxation and Customs Union
Director on Direct Taxation, Tax coordination, Economic Analysis and Evaluation (TAXUD.D)

## 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.

Any questions or suggestions relating to the analysis should be addressed to:
Ana Xavier, Head of the unit 'Economic analysis, evaluation \& impact assessment support' European Commission, DG Taxation and Customs Union, B-1049 Brussels
Email: taxud-structures@ec.europa.eu

## 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, are published online (see the sites 'Economic analysis of taxation' and 'Statistics Explained'). Continuously updated tax data are also available on the Eurostat website (online data code: gov_10a_taxag). Readers interested in taxation can find detailed information on the legal form and revenue of the taxes currently in force in the EU Member States in the 'Taxes in Europe' database (TEDB).

## Acknowledgements

This report was prepared under the direction of Benjamin Angel (Director at DG TAXUD) and, Gaëtan Nicodème and Ana Xavier (Heads of Unit at DG TAXUD).

The main editor of the report was David Arranz (DG TAXUD), with contributions and support from Günther Ebling. (DG TAXUD).

Support was also provided by the European Semester country desks in DG TAXUD: Martin Becker, Elia Bergamini, AnnMarie Bruhn, Lourdes Bustos, Niall Casey, Robert Cibulla, Alain Clara, Philippe Demougin, Mauro Faggion, Marco Fantini, Marco Federici, Agnes Fekete, Manuel Godinho de Matos, Roberta Grappiolo, Martyna Graziunaite, Kirsi Haapakoski, Nicolas Katsilis, Arne Kubitza, Beatriz Laranjeira, Stephen Lawson, Juan Lopez Rodriguez, Jan Luksic, Anna Manitara, Milena Mathé, Pia Michelsen, Roberto Michieletto, Agustín Miguel Pérez, Pere Moles Palleja, Eadaoin O’Donovan, Colin O'Driscoll, Martins Ozolins, Henrik Paulander, Eleftheria Psaraki, Brice Reguimi, Savino Rua, Alexandra Rusu, Katrin Saaremael-Stoilov, Clare Southworth, Maria Teresa Sutich, Petya Tocheva, Astrid Van Mierlo, Melvin Van Velthoven, Aurimas Vasylis, Remi Verneau, Jasna Voje, Monika Waloszczyk, Adam Zalasinski.

Editorial assistance was provided by Patricia Cuber Galarreta (DG TAXUD).
The report also benefited from the contributions and suggestions of the Working Group on the Structures of the Taxation Systems, composed of experts from the national Finance Ministries, as well as comments by colleagues from other services of the European Commission.

## Contents

Preface .....  .3
Background information. .....  4
Acknowledgements .....  5
Abbreviations ..... 12
Executive Summary ..... 13
Structure of the report ..... 13

1. Development of the overall tax revenue in the European Union ..... 15
Level and long-term trends ..... 16
Revenue structure by level of government. ..... 18
Revenue structure by type of tax ..... 20
Distribution of the tax burden by type of tax base. ..... 20
Taxation of consumption ..... 22
Taxation of labour ..... 26
Taxation of capital ..... 32
Environmental taxation ..... 45
Property taxes ..... 47
Payable tax credits ..... 48
2. National tax systems: Structure and recent developments ..... 51
Belgium ..... 52
Bulgaria. ..... 55
Czechia ..... 58
Denmark ..... 61
Germany ..... 64
Estonia ..... 68
Ireland. ..... 71
Greece. ..... 77
Spain ..... 82
France. ..... 85
Croatia. ..... 88
Italy. ..... 91
Cyprus ..... 95
Latvia ..... 98
Lithuania ..... 102
Luxembourg ..... 107
Hungary. ..... 110
Malta. ..... 115
Netherlands ..... 118
Austria. ..... 123
Poland. ..... 126
Portugal. ..... 133
Romania ..... 136
Slovenia ..... 139
Slovakia ..... 142
Finland ..... 145
Sweden ..... 149
United Kingdom ..... 153
EU-28 ..... 156
EU-27 ..... 158
EA-19 ..... 160
Iceland ..... 162
Norway ..... 166
3. Annex A:Tables ..... 169
4. Annex B: Methodology and explanatory notes ..... 255
Section A:Tax structure by tax type ..... 258
Section B: Tax structure by level of government ..... 261
Section C: Tax structure by type of tax base ..... 262
Section D: Environmental taxes ..... 267
Section E: Property taxes ..... 269
Section F: Implicit tax rates, split of personal income tax revenues and average effective tax rate ..... 271
Section G: Payable tax credits ..... 282
Effective average tax rate ..... 283
Special Note: Methods used to split the revenue from personal income tax ..... 285
Bibliography ..... 301

## List of tables and graphs

Graph 1:Tax revenue (including compulsory actual social contributions), EU and selected countries, 2018 (\% of GDP) ..... 16
Graph 2: Tax revenue (including compulsory actual social contributions), EU-28, EU-27 and EA-19, 2006-2018 (\% of GDP) ..... 17
Graph 3: Tax revenue (including compulsory actual social contributions), 2017-2018 (\% of GDP). ..... 17
Graph 4: Revenue structure by level of government, 2018 (\% of total taxes) ..... 18
Graph 5: Structure of tax revenues by major type of taxes, 2018 (\% of total taxes). ..... 19
Graph 6: EU-27 tax revenues according to type of tax base, 2006-2018 (\% of total taxes) ..... 21
Graph 7: Distribution of tax revenues according to type of tax base 2018 (\% of total taxes) ..... 21
Graph 8: Implicit tax rate on consumption, 2006-2018 (\%) ..... 22
Graph 9: Decomposition of the implicit tax rate on consumption, 2018 (\%) Graph 10: Development of average standard VAT rate, EU-27, 2000-2020 (\%) ..... 23
Graph 11: Development of top personal income tax rate, 2000-2020 (\%, simple averages). ..... 26
Graph 12: Implicit tax rate on labour, 2006-2018 (\%). ..... 29
Graph 13: Composition of the implicit tax rate on labour, 2018 (\%). .....  30
Graph 14: Evolution of the composition of the implicit tax rate on labour, 2008-2018 (differences in percentage points) ..... 30
Graph 15: Tax wedges for a single worker with $50 \%$ (and $67 \%$ ) of average earnings, no children, 2019 (\% of total labour costs). ..... 31
Graph 16: Overall ITR on capital, 2018 (\%) ..... 33
Graph 17: Implicit tax rate on corporate income differences (traditional version versus no dividends version), 2018 (\%) ..... 36
Graph 18:Top corporate income tax rate and effective average tax rate indicators, 2006-2020 (\%) ..... 41
Graph 19: Corporate income tax revenues, 2006-2018 (\% of GDP) ..... 44
Graph 20: Environmental tax revenues EU-27, 2006-2018 (\% of GDP) ..... 45
Graph 21: Structure of environmental taxes, 2018 (\% of GDP) ..... 46
Graph 22: Evolution of the revenues structure of environmental taxes, 2008-2018 (difference in percentage points of GDP) ..... 46
Graph 23: Energy tax revenues by Member State, 2018 (\% of GDP) ..... 47
Graph 24: Composition of property taxes by Member State, 2018 (\% of GDP). ..... 48
Graph 25: Size of payable tax credits, 2018 ..... 49
Table 1:VAT rates in the EU Member States, 2000-2020 (\%) ..... 24
Table 2: Top statutory personal income tax rates (including surcharges), 2004-2020 (\%) ..... 27
Table 3: Tax wedges for a single worker with $50 \%$ of average earnings, no children, 2006-2019 (\% of total labour costs) ..... 32
Table 4: Overall implicit tax rate on capital, 2006-2018 (\%) .....  35
Table 5: Implicit tax rate on corporate income (traditional version), 2006-2018 (\%). ..... 37
Table 6: Implicit tax rate on corporate income (no dividends version), 2006-2018 (\%) ..... 38
Table 7: Corporate-tax-base-to-GDP ratio (traditional version), 2006-2018 (\% of GDP) ..... 39
Table 8: Corporate-tax-base-to-GDP ratio (no dividends version), 2006-2018 (\% of GDP). ..... 40
Table 9: Top statutory corporate income tax rates (including surcharges), 2004-2020 (\%) ..... 42
Table 10: Payable tax credits, 2018. ..... 49
Table 11: Effect of treatment of payable tax credits on total tax revenue indicators, 2018 ..... 50

## List of tables in Annex A

Table 1:Total taxes (including compulsory actual social contributions) as \% of GDP ..... 170
Table 2: Total taxes (excluding social contributions) as \% of GDP ..... 171
Table 3: Indirect taxes as \% of GDP ..... 172
Table 4: Indirect taxes as \% of total. ..... 173
Table 5: VAT as \% of GDP ..... 174
Table 6: VAT as \% of total ..... 175
Table 7: Taxes and duties on imports excluding VAT as \% of GDP ..... 176
Table 8: Taxes and duties on imports excluding VAT as \% of total ..... 177
Table 9: Taxes on products, except VAT and import duties as \% of GDP ..... 178
Table 10: Taxes on products, except VAT and import duties as \% of total ..... 179
Table 11: Other taxes on production as $\%$ of GDP. ..... 180
Table 12: Other taxes on production as $\%$ of total. ..... 181
Table 13: Direct taxes as \% of GDP ..... 182
Table 14: Direct taxes as \% of total ..... 183
Table 15:Taxes on individual or household income including holding gains as \% of GDP ..... 184
Table 16: Taxes on individual or household income including holding gains as \% of total ..... 185
Table 17: Taxes on the income or profits of corporations including holding gains as $\%$ of GDP. ..... 186
Table 18: Taxes on the income or profits of corporations including holding gains as $\%$ of total. ..... 187
Table 19: Other direct taxes as \% of GDP. ..... 188
Table 20: Other direct taxes as \% of total. ..... 189
Table 21:Total actual compulsory social contributions as \% of GDP. ..... 190
Table 22: Total actual compulsory social contributions as \% of total. ..... 191
Table 23: Actual compulsory social contributions - employers as \% of GDP ..... 192
Table 24: Actual compulsory social contributions - employers as \% of total. ..... 193
Table 25: Actual compulsory social contributions - households as \% of GDP. ..... 194
Table 26: Actual compulsory social contributions - households as \% of total. ..... 195
Table 27: Capital transfers representing taxes assessed but not collected as \% of GDP ..... 196
Table 28: Capital transfers representing taxes assessed but not collected as \% of total ..... 197
Table 29: Taxes received by level of government as \% of GDP - Central government ..... 198
Table 30: Taxes received by level of government as \% of total taxation - Central government. ..... 199
Table 31: Taxes received by level of government as \% of GDP - State government. ..... 200
Table 32: Taxes received by level of government as \% of total taxation - State government. ..... 201
Table 33: Taxes received by level of government as \% of GDP - Local government ..... 202
Table 34: Taxes received by level of government as \% of total taxation - Local government ..... 203
Table 35: Taxes received by level of government as \% of GDP - Social security funds ..... 204
Table 36: Taxes received by level of government as \% of total taxation - Social security funds ..... 205
Table 37: Taxes received by level of government as \% of GDP - EU Institutions. ..... 206
Table 38: Taxes received by level of government as \% of total taxation - EU Institutions. ..... 207
Table 39: Taxes on consumption as $\%$ of GDP - Total ..... 208
Table 40: Taxes on consumption as \% of total taxation - Total ..... 209
Table 41: Taxes on consumption as \% of GDP - Tobacco and alcohol. ..... 210
Table 42: Taxes on consumption as \% of total taxation - Tobacco and alcohol. ..... 211
Table 43: Taxes on labour as \% of GDP - Total ..... 212
Table 44: Taxes on labour as \% of total taxation - Total ..... 213
Table 45: Taxes on labour as \% of GDP - Income from employment. ..... 214
Table 46: Taxes on labour as \% of total taxation - Income from employment. ..... 215
Table 47: Taxes on labour as \% of GDP - Income from employment, paid by employers ..... 216
Table 48: Taxes on labour as \% of total taxation - Income from employment, paid by employers ..... 217
Table 49: Taxes on labour as \% of GDP - Income from employment, paid by employees ..... 218
Table 50: Taxes on labour as \% of total taxation - Income from employment, paid by employees ..... 219
Table 51: Taxes on labour as \% of GDP - Income from employment, paid by non-employed ..... 220
Table 52: Taxes on labour as \% of total taxation - Income from employment, paid by non-employed ..... 221
Table 53: Taxes on capital as \% of GDP - Total. ..... 222
Table 54:Taxes on capital as \% of total taxation - Total. ..... 223
Table 55: Taxes on capital as \% of GDP - Income of corporations. ..... 224
Table 56: Taxes on capital as \% of total taxation - Income of corporations. ..... 225
Table 57: Taxes on capital as \% of GDP - Income of households ..... 226
Table 58: Taxes on capital as \% of total taxation - Income of households ..... 227
Table 59: Taxes on capital as \% of GDP - Income of self-employed ..... 228
Table 60: Taxes on capital as \% of total taxation - Income of self-employed ..... 229
Table 61:Taxes on capital as \% of GDP - Stock of capital. ..... 230
Table 62: Taxes on capital as \% of total taxation - Stock of capital. ..... 231
Table 63: Environmental taxes as \% of GDP - Total ..... 232
Table 64: Environmental taxes as \% of total taxation - Total ..... 233
Table 65: Environmental taxes as \% of GDP - Taxes on energy ..... 234
Table 66: Environmental taxes as \% of total taxation - Taxes on energy ..... 235
Table 67: Environmental taxes as \% of GDP - Taxes on energy, of which transport fuel taxes ..... 236
Table 68: Environmental taxes as \% of total taxation - Taxes on energy, of which transport fuel taxes ..... 237
Table 69: Environmental taxes as \% of GDP - Transport taxes (excluding fuel taxes) ..... 238
Table 70: Environmental taxes as \% of total taxation - Transport taxes (excluding fuel taxes) ..... 239
Table 71: Environmental taxes as \% of GDP - Taxes on pollution and resources ..... 240
Table 72: Environmental taxes as \% of total taxation - Taxes on pollution and resources ..... 241
Table 73: Taxes on property as \% of GDP - Total ..... 242
Table 74: Taxes on property as $\%$ of total taxation - Total ..... 243
Table 75: Taxes on property as $\%$ of GDP - Recurrent taxes on immovable property ..... 244
Table 76: Taxes on property as \% of total taxation - Recurrent taxes on immovable property ..... 245
Table 77: Taxes on property as \% of GDP - Other taxes on property ..... 246
Table 78: Taxes on property as \% of total taxation - Other taxes on property ..... 247
Table 79: Implicit Tax rate on consumption, \% ..... 248
Table 80: Implicit Tax rate on labour, \% ..... 249
Table 81: Implicit Tax rate on energy, in euro per tonne of oil equivalent (TOE) ..... 250
Table 82: Implicit Tax rate on energy deflated, in euro (base year 2010), per tonne of oil equivalent (TOE) ..... 251
Table 83: Total payable tax credits as $\%$ of GDP ..... 252
Table 84: Transfer component of payable tax credits as \% of GDP ..... 253
Table 85: Effective average tax rates, large corporations in non-financial sector (computed at corporate level, for average asset composition and funding sources), \% ..... 254

## Part 4 Annex B

Graph A.1: Sensitivity analysis: role of imputed social contributions and voluntary actual social contributions 2018 (\% of GDP) ..... 259
Table 1: Personal income tax revenue allocated to employed labour income (\% of total revenue of personal income tax) ..... 297
Table 2: Personal income tax revenue allocated to income of the self-employed (\% of total revenue of personal income tax) ..... 298
Table 3: Personal income tax revenue allocated to social transfers and pensions (\% of total revenue of personal income tax) ..... 299
Table 4: Personal income tax revenue allocated to capital income (\% of total revenue of personal income tax).. ..... 300

## Abbreviations

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

## Executive Summary

In 2018, tax revenues, measured as percentage of GDP, increased slightly in the European Union (EU-27) up to 40.2 \%. The tax burden in the EU has consistently increased since 2010. As such, in 2018, the EU was well above the Organisation for Economic Co-operation and Development (OECD) average and that of other advanced economies, and in particular the United States where tax revenues decreased significantly in the same year, mainly due to decreases in corporate taxation.

In 2018, revenues remained almost equally distributed among indirect taxes, direct taxes and social contributions. The distribution of revenues by tax base (consumption, labour and capital) remained stable compared with previous years (around 52 \% from labour, 28 \% from consumption and $20 \%$ from capital).

Revenues derived from consumption in the EU- 27 were at 11.2 \% of the GDP, just slightly above those of previous years but significantly above those seen in 2009 ( 0.7 percentage points (pp) higher). The implicit tax rate (ITR) on consumption has continued to increase gradually since 2009 while value added tax (VAT) rates have remained almost unchanged since 2013.

Labour taxes, which provide the largest share of revenues, increased slightly in 2018, up to $20.8 \%$ of GDP. At the same time the ITR on labour remained stable for the last 5 years, while there are no significant changes in the top personal income tax (PIT) rates across the EU. The latest data on the tax wedge for low earners, from 2019, show a constant reduction over the latest years.

The trend towards lower rates on corporate taxation (nominal and effective) continued in 2018 at a very slow pace, while revenues increased modestly.

At European level, environmental taxes also showed a quite stable picture in 2018. However, at national level, it is possible to see some relevant changes over the last decade. In that period of time, several countries have increased their environmental revenues, in particular due to energy-related revenues.

## Structure of the report

Taxation Trends in the European Union presents taxation data and information for the European Union Member States ( ${ }^{( }$), Iceland and Norway.

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

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

- a summary table of the country's tax revenues covering different types of tax revenues, implicit tax rates (ITRs) and payable tax credits;
- the latest tax reforms announced, legislated or implemented during the calendar year 2019.

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

The methodological annex in Part 4 (Annex B) provides detailed guidance on the methodology used for all the calculations carried out for Taxation Trends in the European Union.
$\left.{ }^{(1}\right)$ The United Kingdom withdrew from the European Union as of 1 February 2020. However, the reference year for the core of data used in this report is 2018, when the United Kingdom was still part of the EU. For that reason, the United Kingdom is considered as a Member State in this report. The report provides two main reference points: the EU-27 (without the United Kingdom) and the EU-28 (including the United Kingdom).

As a complement to this report, the Directorate-General for Taxation and Customs Union website, which is dedicated to the economic analysis of taxation, enables users to download the information contained in Taxation Trends in the European Union, 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 online in the 'Taxes in Europe' database.

## 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 2018, taxes and compulsory actual social contributions in the 27 Member States of the European Union (EU-27) ( ${ }^{2}$ ) accounted for $40.2 \%\left({ }^{(3)}\right.$ of GDP. Tax burden ( ${ }^{4}$ ) in the EU was high compared to that of other advanced
economies (Graph 1), almost 6 pp above the OECD average. In particular, it was almost 16 pp above the level of the United States, which significantly decreased its tax revenues in 2018 ( 2.5 pp lower than in 2017), mainly due to a drop in corporate and property taxes. As the United Kingdom had a relatively low tax burden in 2018 (33.8 \%), the EU-27 was 1 pp above the EU-28. The tax burden in the euro area ( $40.5 \%$ ) was higher than in the EU-27.

Graph 1: Tax revenue (including compulsory actual social contributions), EU and selected countries, 2018 (\% of GDP)


Source: European Commission, DG Taxation and Customs Union, based on Eurostat and OECD data.
(*) OECD data for JP and AU from 2017.
Download graph

## THE EU TAX-TO-GROSS-DOMESTIC-PRODUCT RATIO EDGED UPWARDS IN 2018

EU-27 tax revenues as a percentage of GDP grew slightly in 2018, reaching 40.2 \% ( 0.2 pp higher than in 2017), see Graph 2. The tax-to-GDP ratio in the euro area also increased slightly in 2018 to 40.5 \%, i.e. an additional 0.2 pp compared to 2017. In both the EU-27 and the euro area, tax revenues were higher in 2018 than they had been at any time in the preceding decade.

Tax revenues in relation to GDP rose in the majority of Member States (20 out of 27) in 2018, most notably in

Luxembourg ( 1.6 pp ) and Romania ( 1.4 pp ). The largest decreases were registered in Denmark ( 0.9 pp ) and Hungary ( 0.8 pp). In 2018 tax revenues were higher than in 2008 in 19 Member States, for example Greece with a 7.1 pp increase, while Ireland showed the largest drop, 6.4 pp.

The tax burden in the EU differs greatly among Member States (Graph 3), with France (46.5 \%), Denmark (45.1 \%) and Belgium (44.8 \%) having the highest tax revenue-to-GDP ratio, and Ireland (22.6 \%) and Romania (26.3 \%) the lowest.

[^0]Graph 2: Tax revenue (including compulsory actual social contributions), EU-28, EU-27 and EA-19, 2006-2018 (\% of GDP)


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

Graph 3: Tax revenue (including compulsory actual social contributions), 2017-2018
(\% of GDP)


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

## Revenue structure by level of government

## IN THE EU, THE CENTRAL GOVERNMENT CLAIMS THE LARGEST SHARE OF REVENUE

In 2018, 46.1 \% of the aggregate tax revenue in the EU-27 (including social contributions) was claimed by the central or federal government, with 35.5 \% accrued to social security funds and $17.8 \%$ to local or state government (Graph 4) (5). Around $0.5 \%$ of the revenue is recorded for institutions of the EU (receipts from the common agricultural policy and receipts from trade with third countries ( $\left.{ }^{( }\right)$). There are considerable differences in tax structure by level of government from one Member State to another. For instance, some Member States are federal or they grant regions some
degree of fiscal autonomy (Belgium (), Germany, Spain, Austria). In Ireland and Malta, the social security system is not separately reported, whereas Denmark finances most of its social security through general taxation, implying large intragovernmental transfers to social security funds.

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

Graph 4: Revenue structure by level of government, 2018
(\% of total taxes)


Source: Eurostat (online data code: gov_10a_taxag).
${ }^{( }$') As supplied in European System of National and Regional Accounts (ESA 2010) national accounts, as opposed to 'ultimately received revenue'. NB: In the ESA 2010 national accounts, the social security funds subsector is not distinguished for IE, MT, UK and NO
Download graph

[^1]Graph 5: Structure of tax revenues by major type of taxes, 2018
(\% of total taxes)
Share of indirect taxes



Share of social contributions


[^2]
## 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 (e.g. personal income tax (PIT), corporate income tax (CIT) or wealth tax). An indirect tax (e.g. VAT, 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). Employers and employees pay social contributions into a social insurance scheme set up to cover pensions, healthcare and other welfare provisions.

## AT EU LEVEL, SOCIAL <br> CONTRIBUTIONS AND DIRECT AND INDIRECT TAXES HAVE ALMOST EQUAL PARTS, BUT THE SHARES DIFFER SUBSTANTIALLY ACROSS 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 (64.6 \%), followed by Ireland and Malta (see Graph 5). Norway and Iceland also have relatively high shares of direct taxes. In general, the share of social contributions to total tax revenues is 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 EU. By contrast, Slovakia and Czechia have tax systems with high shares of social contributions in total tax revenues, and relatively low shares of direct tax revenues. In these two countries, welfare systems are funded by social contributions.

A number of Member States have a much lower share of direct taxes. Many of these Member States have adopted flat-rate systems with marginal rates below EU average, 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 (e.g. Croatia (52.1 \%), Bulgaria ( $50.8 \%$ ) and Hungary ( $49.4 \%$ )) or by relatively larger shares of social contributions (e.g. Slovakia (43.3 \%), Czechia (43.2 \%) and Lithuania (42.1 \%)).

# Distribution of the tax burden by type of tax base 

## AT EU LEVEL, THE RELATIVE SHARES OF LABOUR, CONSUMPTION AND CAPITAL REMAINED STABLE FROM 2014 TO 2018

Overall, in the EU-27, labour taxes provide the largest share of revenues ( 51.7 \% in 2018), followed by consumption taxes ( $27.8 \%$ ) and then capital taxes ( $20.4 \%$ ). The share of labour taxes in total tax revenues increased between 2007 and 2009, when it reached 53.2 \%, and shrank progressively from 2010 to 2015, when it accounted for 51.6 \%. Between 2014 and 2018 this share stabilised, as well as the shares for consumption and capital taxes. Graph 6 shows the distribution of tax revenues by the type of tax base (consumption, labour and capital).

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

The structure of taxation differs markedly across Member States (Graph 7). Some Member States raise a higher proportion of revenue from consumption taxes and a somewhat lower proportion from taxes on labour. Croatia and Bulgaria stand out, with around half of all revenues coming from consumption taxes. Taxes on capital range from around one third in Luxembourg to less than $10 \%$ of total tax revenue in Estonia and Latvia.

Graph 6: EU-27 tax revenues according to type of tax base, 2006-2018
(\% of total taxes)


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
NB: Figures in some cases do not add up to $100 \%$ due to rounding.
Download graph

Graph 7: Distribution of tax revenues according to type of tax base 2018
(\% of total taxes)


[^3]Download graph

## Taxation of consumption

EU-27 revenues from consumption taxes as a percentage of GDP (see Table 39 in Annex A) increased slightly in 2018, reaching the highest value in more than a decade (11.2 \%). VAT is the main component of consumption taxes, accounting for $7.2 \%$ of GDP in 2018. The revenues raised by VAT are, however, quite different among Member States. Croatia collects 13.5 \% of its GDP in VAT while Ireland raises $4.4 \%$.

## THE IMPLICIT TAX RATE ON CONSUMPTION CONTINUED TO RISE IN 2018

The ITR on consumption ( ${ }^{8}$ ) for the EU-27 continued its upward path from 2009 (see Graph 8), reaching 17.3 \% in 2018, and now stands at almost the same rate as that for the euro area ( $16.8 \%$ ).

The ITR on consumption rose in 20 Member States and fell in other seven, while it remained unchanged in the rest (see Table 79 in Annex A). The largest increases were observed in Hungary (1.1 pp), Cyprus and Latvia (0.9 pp in both), while the largest decrease was seen in Ireland (0.8 pp).

Graph 8: Implicit tax rate on consumption, 2006-2018
(\%)
18

17

16


14

| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |

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

## SIGNIFICANT DIFFERENCES IN THE COMPONENTS OF THE IMPLICIT TAX RATE ON 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 around $55 \%$ in Greece and Italy.

However, other non-VAT components are also significant. On average in the EU-27, energy taxes make up around 16.7 \% of the ITR on consumption. These are mostly composed of excise duties on mineral oils. These taxes are a relatively significant component of the ITR on consumption for Italy, Slovenia and Latvia, but contribute least to the indicator in Malta, Hungary and Austria. The next category is tobacco and alcohol, which accounts for $6.6 \%$ of the ITR on average across the EU.

[^4]Graph 9: Decomposition of the implicit tax rate on consumption, 2018


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

Graph 10: Development of average standard VAT rate, EU-27, 2000-2020
(\%)


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

## NO VALUE ADDED TAX STANDARD RATE CHANGES AT THE START OF 2020

The EU-27 average standard VAT rate was 21.5 \% at the start of 2020 and has been the same since 2017 (Graph 10). No Member

State changed their standard VAT rates in January 2020. Standard VAT rates have been very stable since 2014, 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 standard rates are in Luxembourg ( $17 \%$ ) and Malta ( $18 \%$ ).

## Table 1: VAT rates in the EU Member States, 2000-2020

(\%)

|  | VATrate | 2000 |  | 2001 |  | 2002 |  | 2003 |  | 2004 |  | 2005 |  | 2006 |  | 2007 |  | 2008 |  | 2009 |  | 2010 |  | 2011 |  | 2012 |  | 2013 |  | 2014 |  | 2015 |  | 2016 |  | 2017 | 2018 |  | 2019 |  | 2020 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | Standard | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 | 21 |  | 21 |  | 21 |
|  | Reduced | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 | 6/12 |  | 6/12 |  | 6/12 |
| Bulgaria | Standard | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 | 20 |  | 20 |  | 20 |
|  | Reduced | - |  | - |  | - |  | - |  | - |  | - |  | - |  | 7 |  | 7 |  | 7 |  | 7 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 | 9 |  | 9 |  | 9 |
| Czechia | Standard | 22 |  | 22 |  | 22 |  | 22 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 20 |  | 20 |  | 20 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 | 21 |  | 21 |  | 21 |
|  | Reduced | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 9 |  | 9 |  | 10 |  | 10 |  | 14 |  | 15 |  | 15 |  | 10/15 |  | 10/15 |  | 10/15 | 10/15 |  | 10/15 |  | 10/15 |
| Denmark | Standard | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 | 25 |  | 25 |  | 25 |
|  | Reduced | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  | - |  |  |  | - |  | - |  | - |  | - |  | - |  | - | - |  | - |  | - |
| Germany | Standard | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 | 19 |  | 19 |  | 19 |
|  | Reduced | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 |  | 7 | 7 |  | 7 |  | 7 |
| Estonia | Standard | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 | 20 |  | 20 |  | 20 |
|  | Reduced | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 |  | 9 | 9 |  | 9 |  | 9 |
| Ireland | Standard | 21 |  | 20 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21.5 |  | 21 |  | 21 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 | 23 |  | 23 |  | 23 |
|  | Reduced | 12.5 | (4.2) | 12.5 | (4.3) | 12.5 | (4.3) | 13.5 | (4.3) 1 | 13.5 | (4.4) 1 | 13.5 | (4.8) | 13.5 |  | 13.5 |  | 13.5 | (4.8) | 13.5 | (4.8) | 13.5 | (4.8) | 9/13.5 |  | 9/13.5 | (4.8) 9 | 9/13.5 | (4.8) | 9/13.5 |  | 9/13.5 | (4.8) | 9/13.5 | (4.8) | 9/13.5 (4.8) | 9/13.5 |  | 9/13.5 |  | 13.5 (4.8) |
| Greece | Standard | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 24 | 24 |  | 24 |  | 24 |
|  | Reduced | 8 | (4) | 8 | (4) | 8 | (4) | 8 | (4) | 8 | (4) | 9 |  | 9 |  |  | 4.5) | 9 | (4.5) | 9 | (4.5) | 5.5/11 |  | 6.5/13 |  | 6.5/13 |  | 6.5/13 |  | 6.5/13 |  | 6.5/13 |  | 6/13 |  | 6/13 | 6/13 |  | 6/13 |  | 6/13 |
| Spain | Standard | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 16 |  | 18 |  | 18 |  | 18 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 | 21 |  | 21 |  | 21 |
|  | Reduced | 7 | (4) | 7 | (4) | 7 | (4) | 7 | (4) | 7 | (4) | 7 | (4) | 7 | (4) | 7 | (4) | 7 | (4) | 7 | (4) | 8 | (4) | 8 | (4) | 8 | (4) | 10 | (4) | 10 | (4) | 10 | (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 |  | 19.6 |  | 19.6 |  | 19.6 |  | 19.6 |  | 20 |  | 20 |  | 20 |  | 20 | 20 |  | 20 |  | 20 |
|  | Reduced | 5.5 | (2.1) | 5.5 | (2.1) | 5.5 | (2.1) | 5.5 | (2.1) | 5.5 | (2.1) | 5.5 | (2.1) | 5.5 |  | 5.5 |  | 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) | 5.5/10 |  | 5.5/10 (2.1) |
| Croatia | Standard | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 23 |  | 23 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 | 25 |  | 25 |  | 25 |
|  | Reduced |  | (0) |  | (0) |  | (0) |  | (0) |  | (0) |  | (0) | 10 |  | 10 |  | 10 | (0) | 10 | (0) | 10 | (0) | 10 | (0) | 10 | (0) | 5/10 |  | 5/13 |  | 5/13 |  | 5/13 |  | 5/13 | 5/13 |  | 5/13 |  | 5/13 |
| Italy | Standard | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 21 |  | 21 |  | 22 |  | 22 |  | 22 |  | 22 | 22 |  | 22 |  | 22 |
|  | Reduced | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10 | (4) | 10/5 | (4) | 10/5 (4) | 10/5 | (4) | 10/5 | (4) | 10/5 (4) |
| Cyprus | Standard | 10 |  | 10 |  | 13 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 17 |  | 18 |  | 19 |  | 19 |  | 19 |  | 19 | 19 |  | 19 |  | 19 |
|  | Reduced | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 | 5/9 |  | 5/9 |  | 5/9 |
| Latvia | Standard | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 21 |  | 21 |  | 22 |  | 22 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 | 21 |  | 21 |  | 21 |
|  | Reduced | - |  | - |  | - |  | 9 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 10 |  | 10 |  | 12 |  | 12 |  | 12 |  | 12 |  | 12 |  | 12 |  | 12 | 5/12 |  | 5/12 |  | 5/12 |
| Lithuania | Standard | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 19 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 | 21 |  | 21 |  | 21 |
|  | Reduced | 5 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 |  | 5/9 | 5/9 |  | 5/9 |  | 5/9 |
| Luxembourg | Standard | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 15 |  | 17 |  | 17 |  | 17 | 17 |  | 17 |  | 17 |
|  | Reduced | 6/12 |  | 6/12 | (3) | 6/12 | (3) | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 |  | 6/12 | (3) | 6/12 |  | 6/12 | (3) | 6/12 | (3) | 6/12 | (3) | 6/12 | (3) | 6/12 | (3) | 6/12 | (3) | 8 | (3) | 8 | (3) | 8 (3) | 8 | (3) | 8 | (3) | 8/14 |
| Hungary | Standard | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 25 |  | 20 |  | 20 |  | 20 |  | 25 |  | 25 |  | 25 |  | 27 |  | 27 |  | 27 | 27 | 27 |  | 27 |  | 27 | 27 |  | 27 |  | 27 |
|  | Reduced | 12 | (0) | 12 | (0) | 12 | (0) | 12 |  | 5/15 |  | 5/15 |  | 5/15 |  | 5 |  | 5 |  | 5/18 |  | 5/18 |  | 5/18 |  | 5/18 |  | 5/18 |  | 5/18 | 5/18 | 5/18 |  | 5/18 |  | 5/18 | 5/18 |  | 5/18 |  | 5/18 |
| Malta | Standard | 15 |  | 15 |  | 15 |  | 15 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 |  | 18 | 18 |  | 18 |  | 18 |
|  | Reduced | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5 |  | 5/7 |  | 5/7 |  | 5/7 |  | 5/7 |  | 5/7 |  | 5/7 |  | 5/7 | 5/7 |  | 5/7 |  | 5/7 |
| Netherlands | Standard | 17.5 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 21 |  | 21 |  | 21 |  | 21 |  | 21 | 21 |  | 21 |  | 21 |
|  | Reduced | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 |  | 6 | 6 |  | 9 |  | 9 |
| Austria | Standard | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 | 20 |  | 20 |  | 20 |
|  | Reduced | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10/13 |  | 10/13 | 10/13 |  | 10/13 |  | 10/13 |
| Poland | Standard | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 | 23 |  | 23 |  | 23 |
|  | Reduced | 7 |  | 7 | (3) | 7 | (3) | 7 | (3) | 7 | (3) | 7 | (3) | 7 | (3) | 7 | (3) | 7 | (3) | 7 | (3) | 7 | (3) | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 |  | 5/8 | 5/8 |  | 5/8 |  | 5/8 |
| Portugal | Standard | 17 |  | 17 |  | 19 |  | 19 |  | 19 |  | 21 |  | 21 |  | 21 |  | 20 |  | 20 |  | 21 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 |  | 23 | 23 |  | 23 |  | 23 |
|  | Reduced | 5/12 |  | 5/12 |  | 5/12 |  | 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 |  | 6/13 |  | 6/13 |
| Romania | Standard | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 24 |  | 24 |  | 24 |  | 24 |  | 24 |  | 24 |  | 20 |  | 19 | 19 |  | 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 |  | 5/9 |  | 5/9 |
| Slovenia | Standard | 19 |  | 19 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 22 |  | 22 |  | 22 |  | 22 |  | 22 | 22 |  | 22 |  | 22 |
|  | Reduced | 8 |  | 8 |  | 8.5 |  | 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 |  | 9.5 |  | 5/9.5 |
| Slovakia | Standard | 23 |  | 23 |  | 23 |  | 20 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 19 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 |  | 20 | 20 |  | 20 |  | 20 |
|  | Reduced | 10 |  | 10 |  | 10 |  | 14 |  | - |  | - |  | - |  | 10 |  | 10 |  | 10 |  | 6/10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 |  | 10 | 10 |  | 10 |  | 10 |


|  | VAT rate | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Finland | Standard | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 23 | 23 | 23 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
|  | Reduced | 8/17 | 8/17 | 8/17 | 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 | 10/14 | 10/14 |
| Sweden | Standard | 25 | 25 | 25 | 25 | 25 | 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 | 6/12 | 6/12 | 6/12 | 6/12 | 6/12 |
| United | Standard | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 15 | 17.5 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 |
| Kingdom | Reduced | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |  | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Simple averages |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| EU-28 | Standard | 19.3 | 19.4 | 19.6 | 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 | 21.5 | 21.5 |
| EU-27 | Standard | 19.4 | 19.4 | 19.7 | 19.7 | 19.6 | 19.7 | 19.5 | 19.7 | 19.6 | 20.0 | 20.7 | 20.8 | 21.2 | 21.5 | 21.6 | 21.7 | 21.5 | 21.5 | 21.5 | 21.5 | 21.5 |
| EA-19 | Standard | 18.1 | 18.1 | 18.5 | 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 | 20.8 | 20.8 |

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

Don
NB: $\quad$ The rates given in the table are rates applicable for more than 6 months in the year considered, or on 1 July of that year. When a change of rates occurred during the year (not on $1 \mathrm{January)}$ 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 five Member States retain them).
Full information on VAT rates is available online (https://ec.europa.eu/taxation_customs/business/vat_en), including full information on reduced rates and products to which they are applicable.

## Country notes

Bulgaria. The reduced rate increased to $9 \%$ on 1 April 2011
Czechia. The standard rate decreased to $19 \%$ on 1 May 2004
Estonia. The standard rate increased to $20 \%$ on 1 July 2009
reland. The (super--reduced rate was $4 \%$ on 1 March 1999 and increased to $4.2 \%$ on 1 March 2000 . The rate further increased to $4.3 \%$ on 1 January 2001 and to $4.4 \%$ on 1 January 2004 The rate then increased to $4.8 \%$ on
January 2005 and has remained at that rate since then. The standard rate increased to $21 \%$ on 1 March 2002, and further increased to $21.5 \%$ on 1 December 2008. The rate decreased to $21 \%$ on 1 January 2010 . The standard rate
Greece. All r rte were increaned $23 \%$ Janury 2012 and has remained at that rate since then. An additional reduced rate of $9 \%$ was introduced on 1 July 2011 .
increased to $13 \%$ and the super-reduced rate to $6.5 \%$ on 1 January 2011. The super-reduced rate was lowered to $6 \%$ on 20 July 2015. The standard VAT rate was raised from $23 \%$ to $24 \%$, effective as of 1 June 2016.
pain. The 2010 increase (the reduced rate was raised to $8 \%$ and the standard rate to $18 \%$ ) occurred on 1 July. Both rates were further increased on 1 September 2012 (to $10 \%$ and $21 \%$ ).
rance. Before 1 April 2000 the standard rate was equal to $20.6 \%$.
Croatia. The standard rate increased to $23 \%$ on 1 August 2009. A further increase to $25 \%$ took place on 1 March 2012.
traly. The standard rate increased to $21 \%$ on 17 September 2011. A further increase to $22 \%$ took place on 1 October 2013 . On 1 January 2016 a $5 \%$ reduced rate for medical, welfare and educational services given by social cooperatives was introduced.
Cyprus. The reduced rate of $5 \%$ was introduced on 1 July 2000, together with an increase in the standard rate from $8 \%$ to $10 \%$. The standard rate then increased to $13 \%$ on 1 July 2002 . The second reduced rate of $8 \%$ was
introduced on 1 August 2005. The standard rate increased to $17 \%$ on 1 March 2012, and further increased to $18 \%$ on 14 January 2013 . On 13 January 2014 the second reduced rate increased to $9 \%$ and the standard rate increased to $19 \%$.
Latvia. The reduced rate decreased to $5 \%$ on 1 May 2004. The standard rate decreased to $21 \%$ on 1 July 2012.
Lithuania. A reduced rate ( $5 \%$ ) was introduced on 1 May 2000. The standard rate increased to $19 \%$ on 1 January 2009, and further increased to $21 \%$ on 1 September 2009.
Hungary. The second reduced rate ( $15 \%$ ) was abolished on 1 September 2006. It was reintroduced on 1 July 2009 at $18 \%$, together with an increase in the standard rate to $25 \%$.
Netherlands. The standard rate increased to $21 \%$ on 1 October 2012
Poland. The (super-)reduced rate of $3 \%$ was introduced on 4 September 2000.
Portugal. The standard rate increased to $19 \%$ on 5 June 2002. The rate further increased to $21 \%$ on 1 July 2005, then decreased to $20 \%$ on 1 July 2008. All rates increased by 1 pp on 1 July 2010 .
Romania. The second reduced rate ( $5 \%$ ) was introduced on 1 December 2008. The standard rate increased to $24 \%$ on 1 July 2010 . The standard rate then decreased to $20 \%$ on 1 January 2016 , then further decreased to $19 \%$ on January 2017.
Slovenia. The reduced rate increased to $9.5 \%$ and standard rate increased to $22 \%$ on 1 July 2013.
Slovakia. The second reduced rate ( $6 \%$ ) was introduced on 1 May 2010. It was abolished on 1 January 2011, and at the same time the standard rate increased to $20 \%$.
Finland. The second reduced rate decreased to $12 \%$ on 1 October 2009. It subsequently increased to $13 \%$ on 1 July 2010, and at the same time the first reduced rate increased to $9 \%$ and the standard rate increased to $23 \%$. United Kingdom. The standard rate increased to $20 \%$ on 4 January 2011.

## Taxation of labour

## REVENUE FROM LABOUR TAXES AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT ROSE SLIGHTLY IN 2018

EU-27 revenues from labour taxation amounted to 20.8 \% of GDP in 2018 compared with 20.6 \% in 2017 (Annex A, Table 43). Revenues slightly increased thanks to revenues paid by employees (from $10 \%$ in 2017 to 10.2 \% in 2018), while revenues by employers remained constant ( $8.3 \%$ ). The share of labour tax revenues in GDP rose sharply between 2007 and 2009 (from 19.4 \% to 20.2 \%), was stable for 2 years and then rose sharply again, reaching its highest value in 2013: 20.8 \%. However, the share of labour taxation in total EU-27 tax revenues (Annex A, Table 44) fell between 2010 and 2018 (from 52.6 \% to $51.7 \%$ ). In 2018 the majority of Member States (23) recorded higher labour tax revenues in relation to GDP than in the previous year, with the largest increase observed in Romania ( 1.6 pp ) ( ${ }^{(0)}$ ). The sharpest fall occurred in Hungary ( 0.5 pp).

## THE EU-27 AVERAGE TOP PERSONAL INCOME TAX RATE DECREASED IN 2020

The top PIT rate at the start of 2020 for the EU-27 (simple average) was $38.7 \%$, 0.5 pp lower than in 2019 (Graph 11). It had fallen sharply from 44.8 \% in 2000 to 37.9 \% in 2011. Between 2011 and 2013 the average top rate increased to around the $39 \%$ level and has not moved substantially since 2013. The average rate for the euro area also slightly decreased to $42.8 \%$ in 2020. In 2020 significant changes were recorded in Ireland (a drop of 8 pp), Sweden ( 4.9 pp lower) and Lithuania, (an increase of 5 pp in the top rate) (see Table 2).

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

Graph 11: Development of top personal income tax rate, 2000-2020
(\%, simple averages)


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

[^5]Table 2: Top statutory personal income tax rates (including surcharges), 2004-2020
(\%)

|  | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | 53.7 | 53.7 | 53.7 | 53.7 | 53.7 | 53.7 | 53.7 | 53.7 | 53.7 | 53.8 | 53.8 | 53.7 | 53.2 | 53.2 | 53.2 | 53.1 | 53.1 |
| Bulgaria | 29.0 | 24.0 | 24.0 | 24.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| Czechia | 32.0 | 32.0 | 32.0 | 32.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| Denmark | 62.3 | 62.3 | 62.3 | 62.3 | 62.3 | 62.1 | 55.4 | 55.4 | 55.4 | 55.6 | 55.6 | 55.8 | 55.8 | 55.8 | 55.9 | 55.9 | 55.9 |
| Germany | 47.5 | 44.3 | 44.3 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 | 47.5 |
| Estonia | 26.0 | 24.0 | 23.0 | 22.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 21.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 | 20.0 |
| Ireland | 42.0 | 42.0 | 42.0 | 41.0 | 41.0 | 46.0 | 47.0 | 48.0 | 48.0 | 48.0 | 48.0 | 48.0 | 48.0 | 48.0 | 48.0 | 48.0 | 40.0 |
| Greece | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 49.0 | 49.0 | 49.0 | 46.0 | 46.0 | 48.0 | 48.0 | 55.0 | 55.0 | 55.0 | 54.0 |
| Spain | 45.0 | 45.0 | 45.0 | 43.0 | 43.0 | 43.0 | 43.0 | 45.0 | 52.0 | 52.0 | 52.0 | 45.0 | 45.0 | 43.5 | 43.5 | 43.5 | 43.5 |
| France | 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 | 51.5 | 51.5 |
| Croatia | 53.1 | 53.1 | 53.1 | 53.1 | 53.1 | 56.1 | 50.2 | 47.2 | 47.2 | 47.2 | 47.2 | 47.2 | 47.2 | 42.5 | 42.5 | 42.5 | 42.5 |
| Italy | 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 | 47.2 | 47.2 |
| Cyprus | 30.0 | 30.0 | 30.0 | 30.0 | 30.0 | 30.0 | 30.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 |
| Latvia | 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 | 31.4 | 31.4 |
| Lithuania | 33.0 | 33.0 | 27.0 | 27.0 | 24.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 27.0 | 32.0 |
| Luxembourg | 39.0 | 39.0 | 39.0 | 39.0 | 39.0 | 39.0 | 39.0 | 42.1 | 41.3 | 43.6 | 43.6 | 43.6 | 43.6 | 45.8 | 45.8 | 45.8 | 45.8 |
| Hungary | 38.0 | 38.0 | 36.0 | 40.0 | 40.0 | 40.0 | 40.6 | 20.3 | 20.3 | 16.0 | 16.0 | 16.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| Malta | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 | 35.0 |
| 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 | 51.8 | 49.5 |
| Austria | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 |
| Poland | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 | 32.0 |
| Portugal | 40.0 | 40.0 | 42.0 | 42.0 | 42.0 | 42.0 | 45.9 | 50.0 | 49.0 | 56.5 | 56.5 | 56.5 | 56.5 | 56.2 | 53.0 | 53.0 | 53.0 |
| Romania | 40.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 16.0 | 10.0 | 10.0 | 10.0 |
| Slovenia | 50.0 | 50.0 | 50.0 | 41.0 | 41.0 | 41.0 | 41.0 | 41.0 | 41.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 | 50.0 |
| Slovakia | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 19.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 | 25.0 |
| Finland | 52.1 | 51.0 | 50.9 | 50.5 | 50.1 | 49.1 | 49.0 | 49.2 | 49.0 | 51.1 | 51.5 | 51.6 | 51.6 | 51.4 | 51.1 | 51.1 | 51.1 |
| Sweden | 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 | 57.2 | 52.3 |
| United Kingdom | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 50.0 | 50.0 | 50.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 | 45.0 |
| Iceland | 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 | 46.2 | 46.2 |
| Norway | 47.5 | 43.5 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 40.0 | 39.0 | 39.0 | 38.7 | 38.5 | 38.4 | 38.2 | 38.2 |
| Simple averages |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| EU-28 | 41.8 | 40.4 | 39.9 | 39.7 | 38.4 | 38.0 | 38.5 | 38.4 | 38.7 | 39.2 | 39.2 | 39.0 | 38.9 | 39.0 | 39.0 | 39.4 | 39.0 |
| EU-27 | 41.8 | 40.5 | 39.9 | 39.7 | 38.4 | 37.9 | 38.1 | 37.9 | 38.2 | 38.9 | 39.0 | 38.8 | 38.7 | 38.8 | 38.8 | 39.2 | 38.8 |
| EA-19 | 41.0 | 40.6 | 39.9 | 39.4 | 39.1 | 38.8 | 39.7 | 40.6 | 41.1 | 42.3 | 42.3 | 42.0 | 42.0 | 42.3 | 42.6 | 43.2 | 42.9 |

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

## Definition

1. The indicator reported in the table is the 'top statutory PIT rate'. The 'top statutory PIT rate' indicator does not differentiate by source of income, and therefore surcharges and deductions specific to income source are not taken
the 'top marginal tax rate from employment income', which is also sometimes used in other situations, can differ from the 'top statutory PIT rate' with respect to (1) source of income: any personal income versus earnings income, and (2) statutory versus marginal tax rate. The marginal tax rate calculation (increase in tax revenue for a unit increase in gross earnings) is only possible for the latter type of indicator. The existence of differences between the two indicators relates directly to the design and complexity of the tax system.
2. General surcharges are included even when they are not part of PIT or are 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's PIT, and in particular about 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 social security contributions (capped) are not included
Bulgaria. The net income of sole proprietors is taxed separately ( $15 \%$ final flat tax - not included in the table).
Czechia. In addition to the flat tax rate ( $15 \%$ ), since
Denmark. Including local taxes and labour market contribution ( $8 \%$ in 2015-2019) but excluding church tax. The top rate is further capped (at $51.7 \%$ in 2013-2014,51.95 \% in 2015-2017,52.02 \% in 2018,52.05 \% in 2019 and $52.06 \%$ in 2020), by a decrease in the state tax if needed. The top rate in the table above includes the labour market contribution, e.g. for 2019 it is calculated as $8 \%+(100 \%-8 \%) \times 52.05 \%=55.9 \%$.
Germany. In addition, a solidarity surcharge of $5.5 \%$ of the tax liability is applied, subject to an exemption limit.
Ireland. Including the 'universal social charge' of $8 \%$ (for self-employed income in excess of EUR 100000 it is $11 \%$ ).
Greece. Including the solidarity contribution for 2011-2016 (for 2011-2014 the rate ranged from $1 \%$ to $4 \%$, with the top rate of $4 \%$ applicable on net annual income exceeding EUR 100000 ). From 2015 the rates changed, with a $6 \%$ rate for an annual income of EUR $100000-500000$, and $8 \%$ for income over EUR 500000 . The top-rate calculation for 2015 and 2016 in the table above includes the solidarity contribution for the income band EUR $100000-500000$ 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 and onwards in the above table
hcludes the
(the cons considered equal to the central government tax schedule. Since 2017 the criterion followed is to consider that of the Autonomous Community of Madrid, which is considered the most representative tax scale on various grounds, because each autonomous community applies a different scale, of which currently only one matches the central government tax scale. As a result, France Several contributions are addd to PIT but while PIT applies to individual semained unchanged.
for earnings. It includes the top PIT rate ( $45 \%$ ), the general social welfare contribution (CSG, applicable rate: $9.2 \%$, the contributions may vary depending on the income source. The value in the table reflects the top statutory rate are deductible from the base of calculation of PIT.
The 2018 Budget Act introduced the choice between a flat tax and progressive taxation for taxation on capital income. The flat tax on capital income is 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 $6.8 \%$ is 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 250000 is not shown in the table.
Croatia. Including average crisis tax (2009-2011) and surtax for Zagreb (maximal local surtax rate of $18 \%$ ).
Italy. Including regional and municipal surcharges (values given for Rome) and, from 2011 to $2016,3 \%$ solidarity contribution (deductible from the tax base). The increases of $0.5 \%$ in 2014 and of $1 \%$ in 2015 correspond to icreases 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)
atvia. From January 2018, the previous $23 \%$ flat rate was replaced by three progressive rates: $20 \%, 23 \%$ and $31.4 \%$ (the third rate, $31.4 \%$, is designed as a conditional rate, and it will be calculated only after submission of the annual tax declaration; the PIT part of the solidarity tax is included).
uxembourg. Including crisis contribution in 2011 and solidarity surcharge for the Unemployment Fund (since 2002) of $9 \%$ (for top incomes), but not the IEBT (Impot d'équilibrage budgétaire temporaire) of $0.5 \%$ between 2015 and 2016 (which is added to the social security contributions). Since 1 January 2017 there has been a new rate of $42 \%$ for incomes over EUR 200004 . In 2020, the solidarity surcharge is at $9 \%$
Hungary. Including solidarity tax (2007-2009). In 2010-2012 rates included the effect of a base increasing component which was applicable in 2010 and 2011 to total earnings, and in 2012 to the part of monthly earnings above HUF 202000 (EUR 653), roughly the average wage, leading to a two-rate system: $16 \%$ and $20.3 \%$. In 2013 the base increasing component was phased out and the $16 \%$ tax rate applied to all income. From 2016 this was further educed to $15 \%$.
Austria. $55 \%$ on taxable income over EUR 1000 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, phased out in 2018), and an additional solidarity surcharge (top rate $5 \%$ since 2013 ). (The special rate of $60 \%$
applied to 'unjustified increases' in personal wealth (above EUR 100000 ) is not included.)
Finland. Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variations in average local taxes.
Sweden. Including general government taxes plus (average of) municipality taxes. Variation to be attributed to variations in average local taxes.
United Kingdom. Rates given are rates for the fiscal year starting in April. An additional higher rate of $50 \%$ was introduced for income exceeding GBP 150000 from the 2010 - 2011 fiscal year, cut to $45 \%$ as of 2013 .
celand. Including surcharges when appropriate and (average of) municipality taxes. The lump-sum taxes for the elderly fund and radio broadcast services are excluded.
Norway. Including the $12 \%$ surtax up to 2015. In 2016 the surtax was replaced by a bracket tax, the top rate of which in 2019 was $16.2 \%$ for 'person income' (essentially gross labour and pension income) above NOK 964800 .

Box 1: Using the implicit tax rate and the tax wedge to measure the effective tax burden on labour
The picture given by PIT rates alone is incomplete and does not reflect the overall tax burden on labour. It is not only the level and change of the top PIT rates that is relevant; the income level at which they are applied, the progression of other PIT rates applied, the structure of allowances and tax credits and the definition of the tax base also play a role in defining the real or effective tax burden.
Two particular indicators have been developed to measure the effective tax burden on labour: the ITR on labour and the tax wedge. The ITR on labour measures the overall tax burden on all employed labour. It does so by dividing taxes and social contributions on employed labour income by total compensation of employees and payroll taxes. It is an overall aggregate indicator based on macroeconomic variables in the national accounts. The second indicator, the tax wedge, 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 PITs and employee and employer social security contributions, but deducts family allowances. As the ITR on labour is an aggregated measure it gives an overall picture of the taxation averaged over all workers, while the tax wedge focuses on the taxation of wages in particular situations. It shall be noted that tax expenditures lower the ITR on labour but not the tax wedge. The differences between the two measures, along with their advantages and disadvantages, are presented in more detail in Annex B.

## THE OVERALL TAX BURDEN ON LABOUR REMAINED STABLE IN 2018

The ITR on labour for the EU-27 was 38.2 \% in 2018 (Graph 12), the same as in 2017 and 1.5 pp above its 2010 level. The ITR on labour in the EU-27 is very close to the rate in the euro area ( $38.6 \%$ in 2018), but with a significant gap compared with the EU-28 due to low labour taxation in the United Kingdom ( 25.6 \% as ITR on labour in 2018).

The level of tax burden on labour varied substantially across Member States in $2018\left(^{(1)}\right.$ ). The highest ITRs on labour are found in Slovakia ( 43.8 \% in 2018), Greece (43.2 \%) and Italy (42.7 \%), and the lowest in Bulgaria (24.7 \%), the United Kingdom ( 25.6 \%) and Malta ( 25.7 \%). In the EU-27, the majority of Member States registered increases in the ITR on labour between 2017 and 2018 (see Table 80 in Annex A). The largest rise occurred in Malta (from 23.5 \% in 2017 to 25.7 \% in 2018) and the steepest decline in Hungary (from 39.6 \% to $38.9 \%$ ).

Graph 12: Implicit tax rate on labour, 2006-2018
(\%)



34


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

## 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 PIT. On average in the EU-27, two thirds of the overall ITR on labour consists of social contributions and payroll taxes paid by employees and employers (see Graph 13). In Denmark,
where social contributions are very low as most welfare spending is financed out of general taxation, PIT accounts for $96 \%$ of the ITR on labour. In Ireland and Malta, PIT is also a relatively large component of the ITR (60 \% and 53 \% respectively). In Romania, on the other hand, PIT is less than $14 \%$ of the ITR on labour since 2018, when the personal income tax flat rate decreased from 16 \% to 10 \%.

Graph 13: Composition of the implicit tax rate on labour, 2018


- Personal income tax Employees' SSC E Employers' SSC and payroll taxes

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

Graph 14: Evolution of the composition of the implicit tax rate on labour, 2008-2018
(differences in percentage points)


[^6]Between 2008 and 2018, the ITR on labour rose 0.9 pp in the EU-27. In the same period, 16 Member States increased their ITR on labour. These increases were significant, above 5 pp, in Slovakia ( 9.6 pp), Ireland ( 7.3 pp ) and Greece ( 5.7 pp ). In several countries the components of the ITR changed markedly over the period (see Graph 14), in particular in Romania where in 2018 there was a significant change in the payment of social contributions from the employers to the employees. Hungary also experienced a similar change combined with a strong reduction in the personal income tax. A shift between personal income tax revenues and social security contributions took place in Lithuania when comparing 2008 and 2018.

## THE EU-27 TAX WEDGE FOR LOW EARNERS FELL IN 2019, BUT WITH 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) and income level (e.g. workers on $50 \%, 67 \%$, $100 \%$ of average wage).

Policymakers have made efforts to target labour tax cuts at the bottom end of the wage scale in order to boost the employability of low-skilled workers. The average tax wedge in 2019 for workers with $50 \%$ of average earnings ( ${ }^{(2)}$ was 31.9 \% in the EU-27, decreasing 0.3 pp since 2018 and 1.9 pp lower than in 2009.

Table 3 and Graph 15 present tax-wedge data for lowincome earners (single workers, earning $50 \%$ of average earnings). In 2019 (last year of data availability for this indicator), Hungary and Germany had rates above 40 \%, while France and Cyprus were below $20 \%$. In 2019, 15 Member States recorded a year-on-year fall of the tax wedge. France and Lithuania showed the largest yearly declines in 2019 ( 7.1 pp and 6 pp respectively). France has had by far the largest decrease since 2009 ( 18.3 pp), reaching the lowest level in the EU for workers at $50 \%$ of the average wage. A large decrease of the tax wedge for this category of workers is also noticeable in Belgium ( 8.3 pp ) and in Lithuania ( 6.1 pp ). Increases in the tax wedge were in general modest, except in the Netherlands where the tax wedge increased by 2.6 pp. In the decade running up to 2019, Slovakia registered the largest increase ( 6.3 pp ), followed by Malta ( 5.5 pp ) and Ireland ( 5.0 pp ).

Graph 15: Tax wedges for a single worker with $50 \%$ (and $67 \%$ ) of average earnings, no children, 2019 (\% of total labour costs)


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

[^7]Table 3: Tax wedges for a single worker with $50 \%$ of average earnings, no children, 2006-2019
(\% of total labour costs)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | Difference 2009-2019 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | 39.8 | 40.0 | 41.0 | 41.1 | 41.8 | 42.2 | 42.6 | 41.4 | 41.1 | 40.3 | 36.1 | 35.7 | 34.1 | 32.8 | -8.3 |
| Bulgaria | : | : | 35.1 | 33.8 | 32.5 | 33.6 | 33.6 | 33.6 | 33.6 | 33.6 | 33.6 | 34.3 | 34.9 | 34.9 | 1.1 |
| Czechia | 38.4 | 38.7 | 36.7 | 35.4 | 35.7 | 36.6 | 36.3 | 36.3 | 36.6 | 37.0 | 37.5 | 38.2 | 38.9 | 39.4 | 4.0 |
| Denmark | 33.4 | 33.5 | 33.2 | 32.6 | 31.2 | 31.4 | 31.6 | 31.0 | 30.8 | 31.1 | 31.1 | 31.0 | 30.2 | 30.4 | -2.2 |
| Germany | 43.8 | 43.3 | 42.9 | 42.2 | 41.7 | 42.4 | 42.4 | 42.0 | 42.0 | 42.2 | 42.3 | 42.3 | 42.3 | 42.2 | -0.1 |
| Estonia | 35.5 | 36.2 | 35.7 | 36.3 | 37.3 | 37.7 | 38.0 | 37.6 | 37.8 | 36.9 | 33.8 | 36.9 | 29.8 | 30.7 | -5.6 |
| Ireland | 15.8 | 14.7 | 14.8 | 15.9 | 16.3 | 19.3 | 19.7 | 21.0 | 21.1 | 20.5 | 20.2 | 20.0 | 20.4 | 20.9 | 5.0 |
| Greece | 34.4 | 34.4 | 34.4 | 34.4 | 34.4 | 38.0 | 38.2 | 34.5 | 33.3 | 32.2 | 32.6 | 32.9 | 33.3 | 33.2 | -1.2 |
| Spain | 32.0 | 30.9 | 29.3 | 29.7 | 30.5 | 31.3 | 31.9 | 32.1 | 32.3 | 30.6 | 30.6 | 30.7 | 29.2 | 27.9 | -1.8 |
| France | 31.5 | 32.3 | 33.2 | 33.5 | 34.1 | 34.9 | 34.8 | 31.6 | 31.2 | 27.6 | 21.6 | 21.6 | 22.2 | 15.2 | -18.3 |
| Croatia | : | : | : | : | : | : | : | 32.8 | 33.9 | 32.8 | 33.0 | 31.7 | 31.7 | 31.3 |  |
| Italy | 39.4 | 39.3 | 39.8 | 40.1 | 40.7 | 41.3 | 41.5 | 41.8 | 37.8 | 36.3 | 36.2 | 36.1 | 36.3 | 36.6 | -3.6 |
| Cyprus | 11.9 | 11.9 | : | : | : | : | : | : | 17.3 | : | : | 17.3 | 17.3 | 18.1 |  |
| Latvia | 40.4 | 39.5 | 37.7 | 38.2 | 42.4 | 42.2 | 42.3 | 41.9 | 41.1 | 40.8 | 40.0 | 39.8 | 36.8 | 36.9 | -1.4 |
| Lithuania | 40.0 | 39.4 | 38.8 | 37.1 | 36.9 | 37.1 | 37.5 | 37.9 | 36.9 | 37.4 | 36.6 | 34.4 | 33.5 | 31.0 | -6.1 |
| Luxembourg | 24.6 | 25.2 | 24.9 | 25.1 | 25.3 | 27.0 | 26.6 | 27.3 | 27.6 | 28.4 | 28.4 | 26.3 | 26.5 | 24.3 | -0.8 |
| Hungary | 40.1 | 43.1 | 43.4 | 42.7 | 41.0 | 43.1 | 45.4 | 48.2 | 49.0 | 49.0 | 48.2 | 46.2 | 45.0 | 44.6 | 1.9 |
| Malta | 18.8 | 18.5 | 18.6 | 18.3 | 18.9 | 20.1 | 20.5 | 20.8 | 20.5 | 20.7 | 20.5 | 20.8 | 21.2 | 23.8 | 5.5 |
| Netherlands | 27.5 | 27.4 | 28.1 | 27.8 | 28.3 | 28.1 | 27.9 | 28.6 | 26.9 | 26.9 | 24.3 | 24.3 | 24.8 | 24.1 | -3.7 |
| Austria | 38.7 | 39.4 | 39.9 | 38.0 | 38.4 | 39.0 | 39.4 | 40.4 | 40.2 | 40.5 | 39.4 | 38.8 | 39.0 | 38.6 | 0.6 |
| Poland | 36.7 | 36.0 | 32.5 | 32.1 | 32.3 | 32.5 | 33.8 | 33.9 | 34.1 | 34.3 | 34.1 | 34.3 | 34.5 | 34.3 | 2.2 |
| Portugal | 30.5 | 30.5 | 30.1 | 28.1 | 28.1 | 28.1 | 28.1 | 28.1 | 28.1 | 28.1 | 28.1 | 28.1 | 28.1 | 28.1 | 0.0 |
| Romania | : | : | 39.9 | 42.0 | 42.3 | 42.1 | 42.2 | 39.7 | 40.0 | 37.3 | 36.7 | 37.0 | 36.0 | 36.8 | -5.2 |
| Slovenia | 38.6 | 38.4 | 35.0 | 34.9 | 33.7 | 33.8 | 33.6 | 33.5 | 34.9 | 35.0 | 35.0 | 35.2 | 36.1 | 36.9 | 2.1 |
| Slovakia | 32.2 | 32.5 | 33.3 | 31.0 | 31.4 | 33.2 | 34.1 | 35.7 | 36.0 | 31.9 | 32.8 | 34.3 | 36.7 | 37.4 | 6.3 |
| Finland | 35.3 | 35.3 | 35.2 | 33.7 | 33.5 | 33.4 | 33.1 | 33.9 | 34.3 | 34.1 | 34.3 | 33.0 | 32.3 | 31.5 | -2.2 |
| Sweden | 44.4 | 41.6 | 40.9 | 39.6 | 39.0 | 39.1 | 39.1 | 39.3 | 38.8 | 39.0 | 39.2 | 39.3 | 39.4 | 38.9 | -0.7 |
| United Kingdom | 27.1 | 27.4 | 26.5 | 25.7 | 26.1 | 24.3 | 23.5 | 22.0 | 21.1 | 20.8 | 21.1 | 21.2 | 21.1 | 21.0 | -4.8 |
| Iceland | 24.7 | 23.5 | 24.3 | 21.6 | 23.3 | 24.7 | 24.6 | 25.2 | 25.4 | 26.1 | 26.7 | 26.6 | 27.2 | 26.8 | 5.2 |
| Norway | 31.3 | 31.2 | 31.2 | 31.0 | 31.0 | 31.3 | 31.1 | 31.1 | 30.8 | 30.7 | 30.1 | 29.8 | 29.6 | 29.4 | -1.6 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| EU-28 | 33.2 | 33.2 | 33.9 | 33.4 | 33.6 | 34.3 | 34.5 | 34.3 | 33.5 | 33.5 | 32.9 | 32.2 | 31.9 | 31.5 | -1.9 |
| EU-27 | 33.5 | 33.4 | 34.2 | 33.8 | 33.9 | 34.7 | 35.0 | 34.8 | 34.0 | 34.0 | 33.3 | 32.6 | 32.2 | 31.9 | -1.9 |

Source: European Commission, DG Economic and Financial Affairs, Tax and Benefits database.
NB: No data for the euro area.
Download table

## Taxation of capital

## OVERALL REVENUES FROM

## CAPITAL DECREASED SLIGHTLY

IN 2018
In 2018, EU-27 revenues from taxes on capital, which include taxes on the capital income of households and corporations and on capital stocks, represented $8.2 \%$ of GDP, i.e. 0.1 pp below the 2017 value (Table 53 in Annex A), but still higher than the 2010 level ( $7.1 \%$ ) when capital revenues bottomed. After 2010, these revenues gradually edged upwards and stabilised over the 3 years running up to 2018, both as percentage of GDP and as a share on total taxation.

## Box 2: Implicit tax rate on capital

Statutory tax rates do not reflect the effective level of taxation. Different statutory rates may be applied at different income thresholds, while allowances, exemptions and tax credits can modify the actual amount of tax paid. Consequently, various attempts have been made to calculate estimates of the real or effective tax rate faced by taxpayers. One of these, the 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.
The ITR on capital is defined as the ratio of taxes on capital to the aggregate of capital and savings income. The numerator includes taxes levied on the income earned from savings and investments by households and corporations, taxes related to stocks of capital stemming from savings and investment in previous periods and taxes on transactions of assets. A full definition and description of the methodology for the ITR on capital can be found in Annex B.
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 accounts versus profit-andloss statements in business accounting.
- Consumption of fixed capital: the calculations in the profit and loss statements are not comparable across countries.
- Capital gains are not part of the capital accounts in national accounts.
- Central banks: non-taxable profits are included in the denominator.
- There is no separation of interest payments made by households and the self-employed.
- Taxable profits and tax revenues reduced by carry-forward cause cyclical mismatches in the base and in the ITRs, distorting international comparisons. Differences across imputed rents on owneroccupied dwellings between national accounts and tax provisions also produce biases.

Graph 16: Overall ITR on capital, 2018


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
(*) Data for Bulgaria are from 2017. No data for Croatia and Malta.
Download graph

## THE OVERALL IMPLICIT TAX RATE ON CAPITAL INCREASED IN MOST COUNTRIES IN 2018

Table 4 shows the overall ITR on capital estimates for the 2006-2018 period. The table does not provide estimates for Malta or Croatia in recent years, due to the absence of specific sectoral data. These gaps make computing an ITR on capital for the EU impossible.

In 2018, the ITR on capital increased on a yearly basis in 16 Member States, while it decreased in nine. France ( $54.2 \%$ ) and Belgium ( $39.8 \%$ ) held the highest rates while the lowest rates were in Cyprus ( 8.7 \%) and Lithuania (9.6 \%). Over decade running up to 2018, France and Belgium registered the greatest increases ( 11.8 pp and 7.6 pp respectively), while Cyprus showed the largest decrease ( 13.9 pp ), followed by Ireland ( 7.0 pp ).

## THE IMPLICIT TAX RATE ON CORPORATE INCOME ALSO INCREASED IN 2018

In this section two alternative indicators are provided for the ITR on corporate income. The first, the 'traditional' version, is the one available in previous editions of Taxation trends in the European Union. The second, the 'no dividends' version, is a new variant that excludes dividends from the denominator, as being distributed profit after tax, they are usually exempted from corporate taxation at the level of the recipient.

The ITR on corporate income, in its 'traditional' version, is defined as the ratio between revenue from taxes on income or profits of corporations (including holding gains) and all taxable capital and business income of corporations (the full definition can be found in Box F. 4 of Annex B). In both cases the majority of Member States saw increases in their rates in 2018.

Table 4: Overall implicit tax rate on capital, 2006-2018
(\%)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Diff. 2008 to 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | 32.7 | 30.8 | 32.2 | 29.1 | 28.4 | 30.7 | 34.8 | 37.1 | 36.6 | 36.1 | 35.2 | 40.7 | 39.8 | 7.6 |
| Bulgaria | 10.7 | 16.3 | 14.3 | 11.5 | 10.9 | 9.8 | 11.0 | 13.3 | 13.7 | 14.6 | 14.7 | 15.5 | : |  |
| Czechia | 19.6 | 19.8 | 18.5 | 17.7 | 16.9 | 17.1 | 17.7 | 18.5 | 17.2 | 17.3 | 18.0 | 18.2 | 19.2 | 0.7 |
| Denmark | 38.7 | 40.3 | 35.8 | 31.8 | 38.7 | 36.5 | 37.6 | 33.3 | 39.9 | 34.7 | 35.3 | 37.9 | 32.9 | -2.9 |
| Germany | 21.8 | 22.3 | 22.3 | 22.3 | 20.9 | 22.4 | 24.5 | 25.4 | 25.1 | 26.5 | 28.1 | 28.6 | 30.6 | 8.4 |
| Estonia | 9.0 | 9.5 | 11.1 | 14.9 | 9.4 | 7.5 | 8.0 | 9.1 | 9.5 | 12.0 | 10.7 | 9.0 | 10.7 | -0.4 |
| Ireland | 27.0 | 25.1 | 21.7 | 17.3 | 15.2 | 15.3 | 15.1 | 14.8 | 15.1 | 13.2 | 13.5 | 13.8 | 14.7 | -7.0 |
| Greece | 16.0 | 16.0 | 17.1 | 18.0 | 17.2 | 19.9 | 20.0 | 20.9 | 21.5 | 22.1 | 23.5 | 21.3 | 21.6 | 4.4 |
| Spain | 36.8 | 38.5 | 28.4 | 23.5 | 22.9 | 22.2 | 24.3 | 24.3 | 25.4 | 26.1 | 24.9 | 24.6 | 25.9 | -2.5 |
| France | 46.4 | 44.6 | 43.2 | 43.8 | 43.1 | 45.4 | 49.9 | 52.9 | 52.0 | 49.8 | 51.6 | 54.3 | 55.1 | 11.8 |
| Croatia | 21.0 | 22.7 | 21.9 | 23.0 | 18.5 | 18.5 | 17.6 | : | : | : | : | : | : | : |
| Italy | 27.8 | 30.0 | 29.8 | 30.8 | 28.3 | 28.3 | 33.0 | 33.9 | 32.9 | 33.6 | 31.2 | 30.1 | 29.2 | -0.6 |
| Cyprus | 28.0 | 38.4 | 22.6 | 16.8 | 16.8 | : | 13.6 | 15.3 | 12.7 | : | 12.8 | 7.8 | 8.7 | -13.9 |
| Latvia | 15.2 | 17.3 | 21.3 | 13.5 | 13.0 | 12.6 | 14.0 | 14.4 | 15.7 | 16.7 | 18.9 | 17.7 | 15.1 | -6.2 |
| Lithuania | 12.3 | 11.8 | 13.7 | 13.5 | 8.6 | 7.0 | 8.0 | 7.8 | 8.0 | 9.3 | 10.0 | 9.4 | 9.6 | -4.0 |
| Luxembourg | 7.4 | 6.0 | 10.2 | 8.5 | 9.4 | 9.0 | 6.7 | 5.7 | 7.8 | 7.6 | 9.4 | 11.3 | 16.6 | 6.4 |
| Hungary | 18.3 | 21.4 | 21.3 | 24.5 | 22.4 | 20.2 | 22.8 | 18.5 | 18.0 | 18.0 | 18.9 | 18.0 | 15.8 | -5.5 |
| Malta | : | : | : | : | : | . | : | : | : | : | : | . | : |  |
| Netherlands | 13.9 | 13.2 | 14.3 | 11.3 | 10.5 | 9.2 | 9.5 | 9.5 | 11.4 | 11.5 | 13.0 | 14.4 | 14.8 | 0.6 |
| Austria | 23.0 | 24.1 | 25.2 | 24.1 | 23.2 | 23.6 | 23.5 | 26.9 | 27.0 | 28.8 | 27.8 | 27.8 | 28.3 | 3.1 |
| Poland | 20.9 | 24.4 | 24.0 | 19.5 | 18.2 | 18.1 | 19.3 | 18.4 | 18.5 | 19.6 | 20.9 | 21.5 | 23.1 | -0.9 |
| Portugal | 25.3 | 27.7 | 29.7 | 24.9 | 24.7 | 26.7 | 25.0 | 26.9 | 24.9 | 25.1 | 24.4 | 25.3 | 27.6 | -2.0 |
| Romania | 15.0 | 13.5 | 13.4 | 10.9 | 11.4 | 12.9 | 11.3 | 11.0 | 13.1 | 13.7 | 14.1 | 11.9 | 10.7 | -2.7 |
| Slovenia | 28.7 | 29.9 | 27.5 | 25.2 | 28.0 | 26.0 | 27.8 | 24.9 | 24.8 | 24.6 | 24.8 | 24.0 | 24.5 | -2.9 |
| Slovakia | 12.5 | 11.9 | 12.0 | 10.6 | 9.6 | 9.5 | 9.8 | 11.7 | 13.0 | 13.8 | 14.1 | 14.6 | 13.9 | 2.0 |
| Finland | 27.0 | 28.4 | 28.4 | 28.4 | 28.3 | 27.8 | 28.4 | 32.5 | 29.4 | 28.2 | 29.6 | 28.7 | 26.6 | -1.8 |
| Sweden | 27.2 | 31.5 | 25.1 | 28.8 | 27.0 | 27.2 | 26.9 | 29.6 | 28.6 | 28.4 | 29.6 | 30.1 | 29.3 | 4.2 |
| United Kingdom | 37.0 | 39.2 | 40.5 | 34.6 | 33.9 | 32.0 | 31.6 | 31.9 | 30.3 | 32.0 | 33.0 | 33.8 | 33.9 | -6.5 |
| Iceland |  | : | : | : | . | : | : | : | : | : | : | : | : |  |
| Norway | 42.2 | 40.8 | 41.7 | 42.2 | 42.2 | 42.7 | 40.3 | 36.2 | 32.9 | 29.5 | 29.2 | 30.3 | 34.2 | -7.6 |

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

Table 5 shows the 'traditional' ITR on corporate income estimates for the 2006-2018 period. In 2018, France (35.4 \%) and Portugal ( $25.6 \%$ ) had ITRs on corporate income values above $25 \%$. At the same time, seven countries had implicit rates below or equal to 10 \%: Lithuania, Cyprus, Latvia, Luxembourg, Hungary, Estonia, the Netherlands and Ireland.

The 'no dividends' version of 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 $\left({ }^{(3}\right)$. The argument for excluding dividends is that there is a widespread tax exemption for received dividends, notably due to the EU parent-subsidiary directive $\left({ }^{(4)}\right.$, 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 6 shows estimates of the new version of the ITR on corporate income for the 2006-2018 period. Looking at the
most recent year, France ITR on corporate income was at $55 \%$, followed by Sweden and Belgium ( $35 \%$ and 32 \% respectively). At the lower end, Luxembourg had a negative ITR value ${ }^{(5)}$ ) while the Baltic countries (Lithuania, Estonia and Latvia) and Hungary had ITRs below $10 \%$.

Graph 17 displays the differences between the two versions of the ITR on corporate income in 2018. At first glance, the figure sets 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 pp ) in two Member States: France and the Netherlands.

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 7 shows estimates of the 'traditional' corporate-tax-base-to-GDP ratio for the whole of the 2000-2017 period, while Table 8 shows estimates of the 'no dividends' corporate-tax-base-to-GDP ratio.

Graph 17: Implicit tax rate on corporate income differences (traditional version versus no dividends version), 2018
(\%)


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.
(*) Data for Bulgaria are from 2017. No data for Croatia, Cyprus and Malta. Negative value for the 'No dividends' version for Luxembourg not displayed, value available in Table 6.
Download graph
${ }^{(3)}$ Specifically, the denominator is the same as the traditional version in Box F. 4 of Annex B, except that it excludes all of the dividend items under D42.
${ }^{\left({ }^{(4)}\right) \text { Council Directive 2011/96/EU of } 30 \text { November } 2011 \text { on the common system of taxation applicable in the case of parent companies }}$ and subsidiaries of different Member States, OJ L 345, 29.12.2011, pp. 8-16 (http://data.europa.eu/eli/dir/2011/96/oj).
${ }^{(5)}$ 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 negative.

Table 5: Implicit tax rate on corporate income (traditional version), 2006-2018
(\%)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Diff. 2008 to 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | 21.8 | 20.3 | 21.3 | 14.9 | 14.2 | 16.1 | 18.0 | 18.8 | 18.2 | 18.6 | 18.3 | 25.2 | 24.6 | 3.4 |
| Bulgaria | 14.6 | 28.9 | 27.6 | 15.5 | 12.9 | 10.9 | 10.1 | 12.6 | 12.0 | 11.2 | 11.8 | 11.1 |  |  |
| Czechia | 25.1 | 24.2 | 23.2 | 22.0 | 21.6 | 20.9 | 21.7 | 22.8 | 20.1 | 19.2 | 20.1 | 20.2 | 22.7 | -0.5 |
| Denmark | 23.9 | 23.4 | 18.1 | 14.7 | 15.2 | 13.7 | 16.3 | 17.2 | 16.2 | 15.2 | 15.9 | 20.2 | 17.6 | -0.6 |
| Germany | 15.4 | 14.8 | 14.7 | 12.8 | 12.9 | 14.9 | 17.1 | 17.0 | 16.2 | 16.1 | 17.6 | 18.4 | 20.3 | 5.6 |
| Estonia | 6.1 | 6.4 | 8.2 | 13.1 | 6.9 | 5.2 | 5.8 | 7.2 | 7.8 | 10.4 | 8.8 | 7.3 | 9.3 | 1.2 |
| Ireland | 13.7 | 12.5 | 12.1 | 9.6 | 8.7 | 7.8 | 7.9 | 7.7 | 7.7 | 7.4 | 8.2 | 8.9 | 10.0 | -2.1 |
| Greece | 21.0 | 18.8 | 19.3 | 25.4 | 25.1 | 20.2 | 11.8 | 10.9 | 17.1 | 17.4 | 20.7 | 15.1 | 17.4 | -1.9 |
| Spain | 40.0 | 42.0 | 20.9 | 14.6 | 13.5 | 13.8 | 16.0 | 14.9 | 14.7 | 15.7 | 14.6 | 14.2 | 15.7 | -5.1 |
| France | 35.2 | 32.5 | 30.3 | 22.5 | 28.9 | 30.8 | 35.6 | 38.2 | 35.6 | 30.6 | 32.7 | 36.4 | 35.4 | 5.1 |
| Croatia | 26.1 | 27.1 | 27.3 | 37.5 | 27.7 | 26.9 | 24.2 | : |  | : | : | : | : |  |
| Italy | 24.2 | 28.5 | 29.5 | 26.1 | 22.9 | 22.3 | 25.5 | 28.4 | 23.9 | 23.2 | 19.1 | 18.2 | 16.9 | -12.6 |
| Cyprus | 33.1 | 38.2 | 20.7 | 17.4 | 15.6 | : | 12.2 | 13.9 | 10.9 | : | 11.4 | 6.0 | 7.1 | -13.6 |
| Latvia | 12.5 | 15.9 | 22.8 | 11.3 | 6.9 | 7.1 | 8.7 | 9.0 | 9.2 | 10.2 | 12.2 | 10.7 | 7.4 | -15.4 |
| Lithuania | 10.9 | 9.6 | 11.1 | 8.2 | 3.7 | 2.7 | 4.3 | 4.5 | 4.6 | 5.8 | 6.4 | 5.8 | 5.8 | -5.3 |
| Luxembourg | 3.4 | 2.9 | 5.3 | 4.6 | 5.2 | 4.5 | 3.3 | 2.7 | 3.6 | 3.3 | 4.0 | 5.1 | 8.0 | 2.7 |
| Hungary | 15.0 | 18.2 | 19.0 | 20.3 | 9.8 | 8.5 | 11.0 | 9.8 | 10.1 | 10.3 | 13.2 | 11.6 | 8.0 | -11.0 |
| Malta | : | : | : | : | : | : | : | : |  |  | : | : |  |  |
| Netherlands | 10.0 | 8.9 | 9.6 | 6.8 | 6.0 | 5.5 | 5.8 | 5.4 | 6.2 | 7.0 | 8.4 | 8.4 | 9.4 | -0.3 |
| Austria | 13.6 | 14.8 | 15.8 | 12.6 | 12.7 | 13.2 | 12.8 | 15.6 | 15.3 | 16.2 | 16.5 | 16.8 | 17.5 | 1.7 |
| Poland | 17.4 | 19.5 | 19.6 | 13.9 | 11.9 | 11.6 | 12.7 | 10.4 | 10.4 | 10.4 | 11.3 | 12.3 | 13.7 | -5.9 |
| Portugal | 26.0 | 28.4 | 35.2 | 25.2 | 22.9 | 25.7 | 22.0 | 25.1 | 21.0 | 22.9 | 21.6 | 22.5 | 25.6 | -9.6 |
| Romania | 18.4 | 13.1 | 12.0 | 8.8 | 11.8 | 12.9 | 9.4 | 11.0 | 11.2 | 12.0 | 12.0 | 10.9 | 11.6 | -0.4 |
| Slovenia | 37.9 | 37.6 | 32.5 | 27.6 | 30.2 | 25.4 | 22.7 | 19.0 | 18.5 | 18.0 | 18.6 | 17.9 | 19.7 | -12.8 |
| Slovakia | 16.5 | 15.9 | 17.4 | 16.6 | 13.1 | 12.1 | 11.8 | 14.8 | 16.9 | 17.6 | 19.2 | 20.6 | 18.3 | 0.9 |
| Finland | 16.2 | 17.8 | 18.7 | 16.9 | 17.2 | 17.3 | 16.2 | 19.6 | 13.8 | 13.6 | 15.3 | 15.7 | 14.1 | -4.6 |
| Sweden | 17.6 | 22.3 | 16.4 | 19.8 | 20.4 | 21.2 | 19.2 | 21.9 | 20.1 | 18.5 | 19.1 | 19.8 | 21.6 | 5.2 |
| United Kingdom | 33.9 | 38.6 | 29.6 | 23.3 | 28.0 | 22.7 | 20.8 | 18.9 | 18.0 | 18.9 | 21.2 | 20.4 | 20.7 | -9.0 |
| Iceland | : | : | : | : | : | : | : | : |  | : | : | : | : |  |
| Norway | 19.7 | 18.9 | 17.9 | 19.4 | 19.5 | 18.6 | 17.3 | 15.3 | 14.5 | 11.9 | 13.1 | 12.1 | 14.0 | -3.9 |

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

Table 6: Implicit tax rate on corporate income (no dividends version), 2006-2018 (\%)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Diff. 2008 to 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | 26.6 | 25.2 | 26.9 | 20.0 | 17.7 | 20.6 | 22.9 | 24.2 | 23.7 | 23.1 | 24.3 | 29.7 | 32.0 | 5.0 |
| Bulgaria | 14.6 | 29.1 | 27.3 | 15.6 | 12.9 | 11.0 | 10.2 | 12.6 | 12.0 | 11.3 | 11.9 | 11.1 | : |  |
| Czechia | 25.4 | 24.7 | 23.6 | 22.4 | 22.0 | 21.3 | 22.2 | 23.4 | 20.4 | 19.6 | 20.4 | 20.5 | 23.2 | -0.4 |
| Denmark | 32.7 | 32.1 | 26.8 | 21.0 | 21.4 | 19.1 | 22.3 | 23.2 | 21.4 | 21.2 | 21.7 | 27.6 | 23.9 | -2.9 |
| Germany | 17.2 | 16.4 | 16.7 | 14.5 | 14.8 | 17.0 | 19.8 | 20.2 | 18.9 | 19.1 | 20.6 | 22.2 | 24.6 | 7.9 |
| Estonia | 6.1 | 6.8 | 9.2 | 13.9 | 7.2 | 5.4 | 6.2 | 7.9 | 8.2 | 11.2 | 9.4 | 7.9 | 10.0 | 0.9 |
| Ireland | 15.8 | 14.1 | 14.4 | 11.1 | 10.1 | 9.1 | 9.7 | 9.6 | 9.3 | 8.4 | 9.8 | 10.4 | 11.8 | -2.5 |
| Greece | 21.2 | 19.0 | 19.6 | 25.6 | 25.4 | 20.4 | 12.0 | 11.1 | 17.5 | 17.6 | 21.0 | 15.7 | 17.8 | -1.8 |
| Spain | 46.1 | 48.6 | 24.3 | 16.5 | 16.0 | 16.2 | 18.0 | 16.8 | 16.3 | 17.4 | 16.2 | 15.9 | 17.9 | -6.4 |
| France | 45.4 | 40.7 | 40.1 | 31.3 | 39.8 | 44.5 | 55.0 | 60.2 | 55.4 | 47.1 | 47.5 | 56.2 | 55.0 | 14.9 |
| Croatia | 26.9 | 28.6 | 28.8 | 37.6 | 28.9 | 27.7 | 24.5 | : | : | : | : | : | : |  |
| Italy | 25.8 | 31.2 | 31.7 | 27.5 | 24.6 | 23.9 | 27.8 | 30.4 | 26.0 | 25.5 | 20.0 | 19.1 | 18.1 | -13.5 |
| Cyprus | 153.2 | 164.0 | 60.4 | 45.5 | 45.9 | : | : | : | : | : | : |  | : |  |
| Latvia | 12.5 | 16.0 | 22.9 | 11.4 | 6.9 | 7.2 | 8.7 | 9.1 | 9.3 | 10.5 | 12.5 | 11.1 | 7.6 | -15.3 |
| Lithuania | 10.9 | 9.6 | 11.1 | 8.2 | 3.7 | 2.7 | 4.3 | 4.5 | 4.7 | 5.8 | 6.4 | 5.8 | 5.9 | -5.2 |
| Luxembourg | -15.1 | -14.1 | -11.1 | -176.0 | -62.8 | -12.6 | -19.8 | -10.8 | -16.5 | -9.3 | -5.9 | -6.8 | -6.4 | 4.7 |
| Hungary | 17.8 | 22.1 | 22.5 | 24.4 | 12.3 | 10.9 | 13.1 | 10.7 | 11.1 | 10.9 | 14.6 | 12.7 | 8.5 | -14.0 |
| Malta | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Netherlands | 22.5 | 20.9 | 21.5 | 15.7 | 16.3 | 15.4 | 16.2 | 16.6 | 20.6 | 19.2 | 24.4 | 24.1 | 25.3 | 3.8 |
| Austria | 15.3 | 16.8 | 18.5 | 15.5 | 15.6 | 16.3 | 17.8 | 21.1 | 20.1 | 20.5 | 20.2 | 20.5 | 22.5 | 4.0 |
| Poland | 17.5 | 19.6 | 19.8 | 14.0 | 12.0 | 11.7 | 12.9 | 10.7 | 10.6 | 10.5 | 11.4 | 12.5 | 13.8 | -5.9 |
| Portugal | 28.3 | 31.7 | 38.7 | 27.3 | 24.7 | 27.5 | 24.2 | 27.2 | 22.4 | 24.6 | 23.0 | 24.3 | 27.7 | -11.0 |
| Romania | 18.4 | 13.1 | 12.1 | 8.8 | 11.8 | 13.0 | 9.4 | 11.0 | 11.2 | 12.1 | 12.0 | 10.9 | 11.7 | -0.4 |
| Slovenia | 40.1 | 39.7 | 34.9 | 30.7 | 33.0 | 27.7 | 25.0 | 20.4 | 19.8 | 19.3 | 19.9 | 19.0 | 21.0 | -13.8 |
| Slovakia | 16.6 | 15.9 | 17.6 | 16.7 | 13.3 | 12.5 | 11.9 | 15.0 | 17.4 | 17.9 | 19.5 | 21.0 | 18.8 | 1.3 |
| Finland | 21.6 | 22.2 | 22.4 | 21.2 | 22.4 | 24.7 | 23.8 | 27.1 | 20.3 | 20.3 | 18.8 | 20.2 | 18.5 | -3.9 |
| Sweden | 27.9 | 31.0 | 27.6 | 32.8 | 32.2 | 30.8 | 32.7 | 34.7 | 31.9 | 28.2 | 30.5 | 30.4 | 35.0 | 7.4 |
| United Kingdom | 52.0 | 60.4 | 46.3 | 42.4 | 51.7 | 40.3 | 33.8 | 30.7 | 30.2 | 28.7 | 31.9 | 28.7 | 31.6 | -14.8 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Norway | 21.1 | 21.2 | 20.0 | 22.0 | 22.3 | 21.6 | 20.7 | 18.3 | 18.1 | 16.0 | 17.9 | 16.5 | 18.8 | -1.2 |

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

Table 7: Corporate-tax-base-to-GDP ratio (traditional version), 2006-2018
(\% of GDP)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Diff. 2008 to 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | 16.0 | 16.9 | 15.5 | 15.7 | 18.0 | 17.6 | 16.7 | 16.5 | 17.2 | 17.6 | 18.6 | 16.1 | 17.4 | 1.9 |
| Bulgaria | 15.0 | 15.1 | 11.5 | 16.5 | 16.3 | 17.6 | 18.4 | 17.5 | 17.6 | 19.7 | 19.4 | 20.7 | : |  |
| Czechia | 17.5 | 18.5 | 17.4 | 15.3 | 14.9 | 15.3 | 14.4 | 14.2 | 16.6 | 17.7 | 17.4 | 17.2 | 15.4 | -1.9 |
| Denmark | 15.4 | 13.4 | 14.1 | 13.0 | 14.8 | 15.8 | 16.0 | 16.0 | 17.2 | 18.4 | 17.9 | 16.3 | 16.4 | 2.3 |
| Germany | 18.0 | 18.8 | 17.2 | 14.4 | 15.9 | 16.0 | 14.8 | 14.1 | 14.5 | 14.6 | 15.1 | 14.8 | 14.2 | -3.0 |
| Estonia | 24.3 | 24.7 | 19.6 | 13.8 | 18.8 | 23.1 | 24.1 | 23.7 | 22.0 | 19.5 | 19.4 | 21.2 | 21.3 | 1.7 |
| Ireland | 27.5 | 27.2 | 23.0 | 24.1 | 27.2 | 28.4 | 28.8 | 31.1 | 31.2 | 35.6 | 33.4 | 31.4 | 32.5 | 9.5 |
| Greece | 12.1 | 12.1 | 11.1 | 9.9 | 10.1 | 10.2 | 9.2 | 10.5 | 11.0 | 12.3 | 12.0 | 12.9 | 12.5 | 1.4 |
| Spain | 10.1 | 10.9 | 13.2 | 15.1 | 13.6 | 12.8 | 13.4 | 13.5 | 13.6 | 14.0 | 15.2 | 15.7 | 15.7 | 2.5 |
| France | 8.5 | 9.3 | 9.8 | 7.9 | 8.6 | 9.1 | 8.0 | 7.7 | 8.0 | 9.2 | 8.5 | 8.5 | 8.1 | -1.7 |
| Croatia | 10.8 | 11.3 | 10.6 | 6.8 | 7.0 | 8.6 | 8.2 | : |  |  | : | : | . |  |
| Italy | 13.9 | 13.4 | 12.1 | 11.1 | 12.2 | 12.2 | 11.5 | 11.0 | 11.5 | 11.7 | 13.4 | 14.0 | 13.8 | 1.7 |
| Cyprus | 14.9 | 16.1 | 31.0 | 33.8 | 35.5 | : | 47.2 | 46.9 | 58.9 | : | 48.7 | 92.1 | 77.5 |  |
| Latvia | 17.0 | 15.9 | 13.1 | 13.7 | 14.2 | 19.6 | 18.6 | 18.0 | 16.7 | 15.5 | 13.9 | 14.9 | 14.3 | 1.2 |
| Lithuania | 25.3 | 26.3 | 24.5 | 22.2 | 26.7 | 30.4 | 30.2 | 30.3 | 29.7 | 26.7 | 25.3 | 25.9 | 26.3 | 1.8 |
| Luxembourg | 144.7 | 184.3 | 98.6 | 122.5 | 111.4 | 110.2 | 153.4 | 174.7 | 121.0 | 132.1 | 111.7 | 99.3 | 72.9 | -25.7 |
| Hungary | 15.2 | 14.9 | 13.4 | 10.8 | 12.3 | 14.0 | 11.5 | 13.7 | 15.8 | 16.8 | 17.2 | 17.1 | 16.7 | 3.3 |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Netherlands | 34.3 | 38.3 | 33.9 | 31.3 | 38.3 | 39.2 | 36.4 | 39.3 | 41.0 | 38.9 | 39.7 | 39.2 | 37.3 | 3.4 |
| Austria | 16.4 | 16.8 | 16.1 | 14.1 | 15.4 | 15.8 | 16.4 | 14.3 | 14.2 | 14.3 | 14.7 | 15.0 | 15.8 | -0.3 |
| Poland | 13.7 | 13.9 | 13.7 | 16.1 | 16.3 | 17.3 | 16.4 | 17.0 | 16.7 | 17.7 | 16.3 | 15.7 | 15.3 | 1.6 |
| Portugal | 11.0 | 12.3 | 10.1 | 11.0 | 12.0 | 12.2 | 12.5 | 13.0 | 13.6 | 13.6 | 14.1 | 14.2 | 13.0 | 3.0 |
| Romania | 15.5 | 22.8 | 23.7 | 25.8 | 17.5 | 17.7 | 20.0 | 18.4 | 19.0 | 19.5 | 18.5 | 18.4 | 17.7 | -6.0 |
| Slovenia | 7.7 | 8.5 | 7.6 | 6.5 | 6.1 | 6.5 | 5.4 | 6.3 | 7.6 | 8.1 | 8.6 | 9.9 | 9.8 | 2.2 |
| Slovakia | 18.7 | 19.9 | 18.9 | 16.1 | 20.1 | 21.2 | 21.5 | 20.6 | 20.6 | 21.7 | 19.1 | 17.7 | 19.0 | 0.0 |
| Finland | 20.0 | 20.9 | 17.8 | 11.4 | 14.1 | 15.1 | 12.9 | 12.0 | 13.8 | 15.9 | 14.5 | 17.3 | 18.0 | 0.2 |
| Sweden | 19.6 | 16.1 | 16.0 | 13.2 | 15.1 | 13.8 | 12.8 | 12.1 | 12.9 | 15.7 | 15.0 | 14.8 | 14.4 | -1.6 |
| United Kingdom | 10.2 | 8.5 | 10.0 | 11.1 | 10.5 | 12.4 | 12.5 | 13.1 | 13.7 | 12.4 | 12.5 | 13.2 | 12.9 | 2.9 |
| Iceland | : | : | : | : | : | : | : | : |  | : | : | : | : |  |
| Norway | 31.7 | 30.2 | 32.3 | 25.3 | 26.8 | 28.8 | 29.7 | 28.0 | 26.6 | 23.3 | 22.1 | 24.3 | 26.8 | -5.5 |

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

Table 8: Corporate-tax-base-to-GDP ratio (no dividends version), 2006-2018
(\% of GDP)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Diff. 2008 to 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Belgium | 13.1 | 13.6 | 12.2 | 11.7 | 14.4 | 13.8 | 13.1 | 12.8 | 13.2 | 14.2 | 14.0 | 13.7 | 13.4 | 1.2 |
| Bulgaria | 15.0 | 15.0 | 11.6 | 16.4 | 16.3 | 17.6 | 18.3 | 17.5 | 17.6 | 19.6 | 19.3 | 20.6 | . |  |
| Czechia | 17.2 | 18.0 | 17.1 | 15.0 | 14.6 | 15.0 | 14.1 | 13.8 | 16.4 | 17.4 | 17.2 | 17.0 | 15.1 | -2.0 |
| Denmark | 11.3 | 9.8 | 9.5 | 9.1 | 10.5 | 11.4 | 11.7 | 11.9 | 13.1 | 13.1 | 13.1 | 11.9 | 12.0 | 2.5 |
| Germany | 16.2 | 16.9 | 15.1 | 12.8 | 13.8 | 14.0 | 12.7 | 11.8 | 12.4 | 12.3 | 12.9 | 12.3 | 11.7 | -3.3 |
| Estonia | 24.0 | 23.3 | 17.4 | 13.0 | 18.2 | 22.2 | 22.6 | 21.8 | 20.8 | 18.3 | 18.2 | 19.4 | 19.8 | 2.4 |
| Ireland | 23.9 | 24.1 | 19.3 | 20.9 | 23.5 | 24.3 | 23.5 | 25.1 | 25.9 | 31.6 | 28.1 | 26.8 | 27.4 | 8.1 |
| Greece | 12.0 | 12.0 | 10.9 | 9.8 | 10.0 | 10.2 | 9.1 | 10.3 | 10.7 | 12.2 | 11.9 | 12.4 | 12.2 | 1.2 |
| Spain | 8.7 | 9.4 | 11.4 | 13.4 | 11.5 | 11.0 | 11.9 | 11.9 | 12.2 | 12.7 | 13.7 | 14.1 | 13.8 | 2.4 |
| France | 6.6 | 7.4 | 7.4 | 5.7 | 6.3 | 6.3 | 5.2 | 4.9 | 5.1 | 6.0 | 5.8 | 5.5 | 5.2 | -2.2 |
| Croatia | 10.5 | 10.7 | 10.1 | 6.8 | 6.7 | 8.4 | 8.1 | : | . | : | : | : | . |  |
| Italy | 13.0 | 12.2 | 11.3 | 10.5 | 11.4 | 11.4 | 10.5 | 10.2 | 10.5 | 10.7 | 12.9 | 13.3 | 12.9 | 1.6 |
| Cyprus | 3.2 | 3.7 | 10.6 | 12.9 | 12.1 | : | : | : |  | : | : | : | . |  |
| Latvia | 17.0 | 15.8 | 13.0 | 13.6 | 14.1 | 19.5 | 18.5 | 17.9 | 16.6 | 15.2 | 13.6 | 14.4 | 13.9 | 0.9 |
| Lithuania | 25.3 | 26.3 | 24.5 | 22.1 | 26.7 | 30.3 | 30.1 | 30.1 | 29.4 | 26.5 | 25.1 | 25.8 | 26.1 | 1.6 |
| Luxembourg | -32.8 | -37.8 | -47.3 | -3.2 | -9.2 | -39.6 | -25.9 | -44.1 | -26.0 | -47.4 | -76.5 | -74.7 | -91.4 | -44.1 |
| Hungary | 12.8 | 12.3 | 11.3 | 9.0 | 9.8 | 11.0 | 9.7 | 12.5 | 14.3 | 15.9 | 15.6 | 15.6 | 15.7 | 4.4 |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Netherlands | 15.2 | 16.3 | 15.2 | 13.6 | 14.0 | 14.0 | 12.9 | 12.9 | 12.4 | 14.3 | 13.7 | 13.6 | 13.8 | -1.5 |
| Austria | 14.5 | 14.8 | 13.7 | 11.4 | 12.6 | 12.8 | 11.8 | 10.6 | 10.9 | 11.3 | 12.0 | 12.3 | 12.3 | -1.4 |
| Poland | 13.6 | 13.9 | 13.6 | 15.9 | 16.2 | 17.2 | 16.1 | 16.6 | 16.5 | 17.5 | 16.1 | 15.5 | 15.1 | 1.6 |
| Portugal | 10.1 | 11.0 | 9.2 | 10.1 | 11.1 | 11.4 | 11.4 | 12.0 | 12.7 | 12.7 | 13.2 | 13.1 | 12.0 | 2.9 |
| Romania | 15.5 | 22.8 | 23.7 | 25.8 | 17.4 | 17.6 | 19.9 | 18.4 | 19.0 | 19.5 | 18.5 | 18.3 | 17.7 | -5.9 |
| Slovenia | 7.3 | 8.0 | 7.1 | 5.9 | 5.6 | 5.9 | 4.9 | 5.8 | 7.1 | 7.6 | 8.0 | 9.3 | 9.2 | 2.1 |
| Slovakia | 18.6 | 19.9 | 18.8 | 16.0 | 19.7 | 20.5 | 21.2 | 20.3 | 20.0 | 21.4 | 18.8 | 17.3 | 18.5 | -0.4 |
| Finland | 15.0 | 16.8 | 14.9 | 9.1 | 10.8 | 10.5 | 8.8 | 8.7 | 9.4 | 10.6 | 11.7 | 13.4 | 13.7 | -1.2 |
| Sweden | 12.4 | 11.6 | 9.5 | 8.0 | 9.6 | 9.5 | 7.5 | 7.6 | 8.1 | 10.3 | 9.4 | 9.7 | 8.9 | -0.6 |
| United Kingdom | 6.7 | 5.5 | 6.4 | 6.1 | 5.7 | 7.0 | 7.7 | 8.1 | 8.2 | 8.2 | 8.3 | 9.4 | 8.5 | 2.1 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Norway | 29.7 | 26.9 | 28.9 | 22.2 | 23.4 | 24.8 | 24.8 | 23.5 | 21.3 | 17.3 | 16.1 | 17.8 | 20.0 | -8.9 |

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

## TOP CORPORATE INCOME TAX RATES CONTINUE TO DECREASE

The average top rate of tax on corporate income in the EU-27 was 21.5 \% at the beginning of 2020 (Graph 18). Since 2013 the average rate for the EU-27 has dropped 1.7 pp.

The statutory tax rate on corporate income (Table 9) varies between a minimum of $9 \%$ in Hungary to top statutory rates close or above $30 \%$ in Malta, Portugal, France and Germany. Belgium and Greece have lowered their top rate significantly in 2020 ( 4.6 pp and 4.0 pp respectively). France also decreased its statutory rate in 2020.

Graph 18: Top corporate income tax rate and effective average tax rate indicators, 2006-2020 (\%)


Source: European Commission, DG Taxation and Customs Union.
NB: EATRs were computed at corporate level using the Devereux/Griffith methodology.
Download graph

Table 9: Top statutory corporate income tax rates (including surcharges), 2004-2020 (\%)

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

Source: European Commission, DG Taxation and Customs Union, Taxes in Europe database and IBFD data.
Sown
NB: 1. The 'basic' (non-targeted) top rate is presented here; some countries apply small-profits rates or special rates, e.g. in cases where the investment is financed through issuing new equity, or alternative rates for different sectors. such targeted tax rates can be substantially lower than the effective top rate
2. Existing surcharges and local taxes are included. When they are targeted at large enterprises or when their level varies, the top rate is used in the table (see country notes below).

## Country not

Belgium. (a) $3 \%$ surcharge from 1993 till 2017, reduced to $2 \%$ since 1 January 2018; (b) notional interest deduction (ACE) on the stock of equity from 2006 to 2017 , reducing the 'effective tax rate' by several pp, depending on the difference between the rate of return and the ACE rate; notional interest deduction restricted to the increase of equity from 2018 onwards.
Cyprus. Public corporate bodies were subject to a higher $25 \%$ rate (2003-2008). The $5 \%$ surcharge levied on all companies (including public bodies) with a taxable income exceeding EUR 1.7 million in 2003 and 2004 is not ncluded.
In 2013, under the macrofinancial adjustment programme and prior to the first disbursement of assistance, the CIT rate was increased to $12.5 \%$ (with effect from 1 January 2013).



 rates applied. Until 2007 the trade tax was an allowable expense for the purpose of calculating the income on which corporation tax is payable
 Spain. During the whole period of the table, the exploration, research and exploitation of deposits and underground-storage hydrocarbon entities have bee

 included in the calculation).
Ireland. $25 \%$ for non-tradin
 deduction into account). The IRAP rate may vary up to 0.92 pp depending on location. Since 2012 an ACE has been in force, reducing the effective tax rate (see also previous note on Belgium).

EUR 144 810) have benefited from a reduced tax rate of 5 \%.
In 2012 the threshold was increased to LTL 1000000 (about EUR 289 603), and in 2015 to EUR 300000.
 reduced, retroactive to 1 January, from $18 \%$ to $17 \%$, which is already reflected in the table above.
Portugal. Since 2007 the rate for Portugal has included the maximum $1.5 \%$ rate of a municipal s
 Slovakia. CIT was reduced to $21 \%$ in 2017, and minimum tax licences were abolished in 2018.
United Kingdom. The rates given are for the tax year starting in April.
Norway. A corporate tax rate for the financial sector was established at a rate of $25 \%$ for 2018, and this rate level was maintained for 2019 and 2020 ,

## CORPORATE INCOME TAX REVENUES RISE AGAIN SLIGHTLY

Corporate income tax revenues remained at 2.8 \% of GDP in 2018. After the strong drop in revenues between 2007 and 2009, corporate revenues have gradually
increased but have not yet returned to their pre-crisis levels (Graph 19).

Graph 19: Corporate income tax revenues, 2006-2018
(\% of GDP)

4

3年


2

1

0

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |

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

## LONG-TERM DECREASE IN EFFECTIVE AVERAGE TAX RATES

Another indicator of the tax burden on corporations is the EATR. This is a forward-looking micro-based indicator computed by applying some of the basic tax rules to a hypothetical investment ${ }^{(16)}$. 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) (more details in Annex B).

EATRs decreased in the decade running up to 2019, largely in line with the fall in the CIT rate. The latest data for the EU-27 show a stabilisation below 20 \% since 2017. The average EATR in the EU-27 in 2019 was 19.7 \%. This is 1.7 pp lower than in 2009, and almost 2.8 pp lower than in 2006. The EATR in the euro area is significantly higher than in the EU-27, 21.5 \%, but the decreasing trend is similar. At the same time, EATR levels vary considerably across Member States (see Table 85 in Annex A). The lowest EATRs are in Bulgaria (9.0 \%), Hungary (11.1 \%) and Lithuania (12.7 \%), and the highest are in France (33.4 \%) and Spain (30.1 \%).

[^8]
## Environmental taxation

## THE SHARE OF ENVIRONMENTAL TAX REVENUES IN GDP HAS BEEN STABLE SINCE 2012

Environmental taxes comprise taxes on energy products (including $\mathrm{CO}_{2}$ taxes), transport (excluding fuel, which is covered by the taxes on energy) and taxes on pollution and resources. More details on this classification can be found in Section D of Annex B.

Revenues from environmental taxes in the EU-27 in 2018 represented $2.4 \%$ of GDP, and $6.0 \%$ of total tax revenues
collected. After a dip in 2008, their share in GDP rose again slightly up to 2012, mainly due to the growth in energy taxes (Graph 20). However, since then they have been more or less stable in spite of the numerous calls to shift taxation from labour to pollution. Revenues from taxes on pollution and resources stay in particular very low (Graph 21), while they offer a potential source for increasing revenue through application of the polluter pays principle and being difficult to evade due to the character of the tax base.

Graph 20: Environmental tax revenues EU-27, 2006-2018
(\% of GDP)


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

The ratio of environmental tax revenues to GDP differs among Member States, with Greece and Denmark (both $3.7 \%$ ) having the highest ratios, and Ireland (1.6 \%) and Luxembourg (1.7 \%) having the lowest.

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. Environmental taxes are often introduced to trigger a behavioural change. 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.

## DIFFERENCES IN COMPOSITION AND DYNAMICS AMONG MEMBER STATES

Graph 21 shows the composition of environmental tax revenues in 2018. Energy tax revenues constitute the main component of environmental tax receipts for almost all countries (accounting for almost $78 \%$ of EU-27 environmental tax revenues), of which transport fuel taxes represent around $67 \%$ of receipts, followed by non-fuel transport taxes (19 \%) and pollution/resources taxes (3 \%).

Changes in the structure of environmental tax revenues between 2008 and 2018 can be seen in Graph 22, with Greece, Latvia and Croatia showing the largest increases both in overall environmental tax revenues and in energy tax receipts.

Graph 21: Structure of environmental taxes, 2018
(\% of GDP)


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

Graph 22: Evolution of the revenues structure of environmental taxes, 2008-2018
(difference in percentage points of GDP)


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

## MORE THAN TWO THIRDS OF ENERGY TAX REVENUES COME FROM TRANSPORT FUEL

Around two thirds of energy tax revenues in the EU are raised through taxes on transport fuel. In four Member States, transport fuel represents over 85 \% of energy
tax revenue (Graph 23). On the other hand, in Denmark ( $37 \%$ ) and in Sweden ( $45 \%$ ) it represents less than $50 \%$.

Overall energy tax revenue is highest in Slovenia (3 \% of GDP), Greece and Latvia (both at $2.9 \%$ of GDP). At the same time there are four Member States (Germany, Austria, Malta and Ireland) where energy revenues are below $1.5 \%$ of GDP.

Graph 23: Energy tax revenues by Member State, 2018
(\% of GDP)


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

## Property taxes

## PROPERTY TAXES HAVE <br> INCREASED THEIR SHARE IN TOTAL TAX REVENUES

Property taxes cover recurrent taxes on immovable property that are typically paid annually and are linked to some measure of the value of the property, and other property taxes that include taxes on property transfers and transactions. In 2018, such taxes in the EU-27 represented 2.2 \% of GDP in 2018 and 5.5 \% of total tax revenue. Their share of total revenue has increased (1 pp) since the low point of $4.5 \%$ in 2008.

Generally, in the EU-27, it is recurrent property taxes that dominate, accounting for 1.3 \% of GDP and 56 \% of all property taxes in 2018 (Graph 24 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 policymakers 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 less detrimental to economic growth given the physical immobility of the tax base.

Graph 24: Composition of property taxes by Member State, 2018
(\% of GDP)


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

Nevertheless, there are significant differences across Member States. The highest recurrent property taxes can be found in France ( 3.1 \% of GDP). The lowest rates are found in Malta (which does not levy this type of tax
at all), Luxembourg and Austria. Other forms of property tax, typically transaction taxes, are relatively high in Luxembourg and Belgium (2.5 \% and 2.3 \% of GDP respectively).

## Payable tax credits

Tax credits reduce tax liabilities. If the amount to be credited to the taxpayer is higher than the tax liability and the exceeding amount is transferred by the government to the taxpayer, is a 'payable' tax credit. The 'payable' tax credits can have some impact on taxation indicators due to the way in which they are treated in the calculation of tax revenues. A full description of payable tax credits can be found in Annex B, Section G, including definitions and methodologies used to calculate them.

## 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 11 EU-27 Member States, but only nine report comparable data (Belgium, Czechia, Denmark, Ireland, Spain, France, Italy, Austria and Slovakia). Germany and Luxembourg do not report comparable data under the ESA 2010 definition.

In those countries covered by this report with payable tax credits, the relative amounts of such credits vary considerably (Graph 25). France (1.5 \%) has the highest percentage of payable tax credits in relation to GDP. At the other extreme Austria records payable tax credits of less than 0.1 \% of GDP.

Graph 25: Size of payable tax credits, 2018


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

The breakdown of payable tax credits by the tax expenditure component (the part of the tax credit used to decrease the tax liability) and the transfer component (if the
total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment) can be seen in Table 10. This breakdown is not available for all countries.

Table 10: Payable tax credits, 2018

|  | Total | Tax expenditure <br> component | Transfer <br> component | TotalTax <br> expenditure <br> component | Transfer <br> component |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: |
| (Million euros) |  | 0.19 | 0.13 | 0.06 |  |
| Belgium |  | (\% GDP) |  |  |  |

Source: European Commission, DG Taxation and Customs Union, based on data from Eurostat and the OECD (Czechia and Iceland).
Download table
${ }^{(1)}$ ) Other data for the year 2018 submitted by the German Federal Ministry of Finance to the OECD show significant tax credits: total tax credit EUR 43.9 billion; tax expenditure component EUR 29.2 billion; transfer component EUR 14.7 billion. However, these amounts are not considered as tax credits under the ESA 2010 definitions followed by Eurostat.
$\left.{ }^{(2}\right)$ Data (2018) submitted by Luxembourg to the OECD give a total tax credit of EUR 0.2 billion. However, these amounts are not recorded in the ESA 2010 data of Eurostat.
${ }^{(3)}$ ) Data (for 2018) submitted by the United Kingdom to the OECD show significantly higher levels of tax credits: total tax credit EUR 27.6 billion; tax expenditure component EUR 3.5 billion; transfer component EUR 24.1 billion. However, these amounts are not considered as tax credits under the ESA 2010 definitions followed by Eurostat.

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

As explained in section $G$, in Annex $B$ there are two ways to analyse the impact of payable tax credits in the total tax revenues: 'gross' and 'split' methods. The impact of the two different ways of recording payable tax credits on tax revenue is equal to the tax expenditure component and can be seen in Table 11. Using the 'gross' method leads to recorded tax revenues that are between 0.06 pp and 0.86 pp higher than they would be under the 'split' method. The countries in which this difference is the greatest are France, Czechia and Italy.

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

Table 11: Effect of treatment of payable tax credits on total tax revenue indicators, 2018

|  | Total tax revenue (million euros) | Total tax revenue (\% of GDP) |  |  |
| :--- | ---: | ---: | ---: | ---: |
|  | Gross method | Split method | Gross method | Split method |
| Belgium | 205983 | 205401 | 44.8 | 44.7 |
| Czechia | 75090 | 73963 | 36.1 | 35.6 |
| Denmark | 134384 | 133895 | 45.1 | 44.9 |
| Ireland | 73328 |  | 22.6 | 34.7 |
| Spain | 417658 | 416692 | 34.7 | 45.6 |
| France | 1093457 | 1073185 | 46.5 | 41.3 |
| Italy | 737101 | 728333 | 41.8 | 42.2 |
| Austria | 163059 | 162829 | 42.3 |  |
| Slovakia | 30597 |  | 34.1 | 33.8 |
| United Kingdom | 816665 |  | 36.9 | 36.9 |
| Iceland (2016) | 8113 | 8109 | 40.0 | 40.0 |
| Norway | 147206 | 147106 |  |  |

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

## National tax systems: Structure and recent developments

## Belgium

Table BE.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 13.4 | 13.3 | 13.4 | 13.3 | 13.5 | 13.6 | 14.0 | 13.9 | 13.8 | 13.6 | 13.9 | 13.9 | 13.9 | 16 | 64.0 |
| VAT | 7.0 | 7.0 | 7.0 | 7.0 | 7.1 | 7.0 | 7.1 | 7.1 | 6.9 | 6.7 | 6.8 | 6.8 | 6.9 | 22 | 31.5 |
| Taxes and duties on imports excluding VAT | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 7 | 3.0 |
| Taxes on products, except VAT and import duties | 3.9 | 3.9 | 3.8 | 3.8 | 3.9 | 4.0 | 4.0 | 4.0 | 4.0 | 4.1 | 4.3 | 4.3 | 4.3 | 12 | 19.8 |
| Other taxes on production | 1.8 | 1.7 | 1.8 | 1.9 | 1.9 | 2.0 | 2.3 | 2.3 | 2.3 | 2.2 | 2.2 | 2.1 | 2.1 | 8 | 9.7 |
| Direct taxes | 17.0 | 16.7 | 17.0 | 15.8 | 16.2 | 16.7 | 17.2 | 17.8 | 17.7 | 17.3 | 16.9 | 17.5 | 17.7 | 3 | 81.2 |
| Personal income taxes | 12.0 | 11.8 | 12.3 | 12.1 | 12.2 | 12.4 | 12.6 | 13.0 | 12.9 | 12.4 | 12.0 | 11.9 | 11.8 | 4 | 54.4 |
| Corporate income taxes | 3.5 | 3.4 | 3.3 | 2.3 | 2.5 | 2.8 | 3.0 | 3.1 | 3.1 | 3.3 | 3.4 | 4.1 | 4.3 | 4 | 19.8 |
| Other | 1.5 | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 1.6 | 1.5 | 1.5 | 1.5 | 4 | 7.1 |
| Social contributions | 13.3 | 13.4 | 13.9 | 14.4 | 14.0 | 14.2 | 14.4 | 14.5 | 14.3 | 14.2 | 13.6 | 13.5 | 13.4 | 8 | 61.4 |
| Employers' | 8.1 | 8.2 | 8.5 | 8.8 | 8.5 | 8.7 | 8.8 | 8.9 | 8.8 | 8.7 | 8.2 | 8.1 | 7.9 | 8 | 36.5 |
| Households' | 5.2 | 5.2 | 5.4 | 5.6 | 5.5 | 5.5 | 5.6 | 5.6 | 5.5 | 5.5 | 5.4 | 5.4 | 5.4 | 13 | 24.9 |
| Less: capital transfers ( ${ }^{(1)}$ | 0.1 | 0.1 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  |  |
| Total | 43.6 | 43.3 | 44.0 | 43.2 | 43.6 | 44.4 | 45.3 | 46.0 | 45.7 | 45.0 | 44.2 | 44.7 | 44.8 | 3 | 206.0 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxat | tion |  |  |  |  |  |
| Central government | 31.6 | 30.6 | 29.7 | 26.7 | 28.6 | 26.7 | 29.1 | 29.5 | 29.7 | 33.0 | 29.2 | 28.7 | 29.5 | 27 | 60.7 |
| State government ( ${ }^{2}$ ) | 24.2 | 24.4 | 24.8 | 25.0 | 24.1 | 25.0 | 24.7 | 24.7 | 24.6 | 24.2 | 27.1 | 26.8 | 26.3 |  | 54.1 |
| Local government | 5.1 | 5.2 | 4.6 | 5.5 | 5.2 | 5.1 | 4.7 | 4.8 | 4.7 | 5.0 | 5.1 | 4.9 | 4.6 | 16 | 9.5 |
| Social security funds | 37.9 | 38.4 | 39.6 | 41.6 | 40.9 | 42.0 | 40.4 | 40.0 | 40.0 | 36.6 | 37.2 | 38.3 | 38.2 | 7 | 78.8 |
| EU institutions | 1.3 | 1.3 | 1.4 | 1.2 | 1.2 | 1.2 | 1.1 | 1.0 | 1.1 | 1.3 | 1.4 | 1.4 | 1.4 | 1 | 2.9 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 10.8 | 10.8 | 10.7 | 10.6 | 10.9 | 10.8 | 10.9 | 10.9 | 10.8 | 10.6 | 10.9 | 10.9 | 11.0 | 23 | 50.5 |
| Labour | 22.7 | 22.8 | 23.6 | 24.0 | 23.7 | 24.2 | 24.2 | 24.4 | 24.2 | 23.7 | 22.7 | 22.6 | 22.4 | 6 | 103.2 |
| of which on income from employment | 21.0 | 21.1 | 21.7 | 22.1 | 21.8 | 22.2 | 22.2 | 22.4 | 22.1 | 21.6 | 20.6 | 20.5 | 20.3 | 4 | 93.4 |
| Paid by employers | 8.1 | 8.2 | 8.5 | 8.8 | 8.5 | 8.7 | 8.8 | 8.9 | 8.7 | 8.7 | 8.2 | 8.1 | 7.9 | 10 | 36.4 |
| Paid by employees | 12.9 | 12.8 | 13.3 | 13.3 | 13.3 | 13.5 | 13.4 | 13.6 | 13.3 | 12.9 | 12.5 | 12.4 | 12.4 | 3 | 56.9 |
| Paid by non-employed | 1.7 | 1.7 | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 8 | 9.8 |
| Capital | 9.9 | 9.6 | 9.6 | 8.5 | 8.8 | 9.2 | 10.1 | 10.6 | 10.6 | 10.5 | 10.4 | 11.0 | 11.2 | 2 | 51.5 |
| Income of corporations | 3.5 | 3.4 | 3.3 | 2.3 | 2.5 | 2.8 | 3.0 | 3.1 | 3.1 | 3.3 | 3.4 | 4.1 | 4.3 | 4 | 19.8 |
| Income of households | 0.5 | 0.5 | 0.4 | 0.3 | 0.2 | 0.2 | 0.4 | 0.7 | 0.7 | 0.6 | 0.4 | 0.4 | 0.4 | 22 | 1.8 |
| Income of self-employed | 2.1 | 2.1 | 2.2 | 2.2 | 2.3 | 2.2 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 5 | 11.0 |
| Stock of capital | 3.7 | 3.6 | 3.7 | 3.6 | 3.8 | 3.9 | 4.3 | 4.4 | 4.4 | 4.3 | 4.2 | 4.1 | 4.1 | 4 | 19.0 |

Table BE.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.3 | 2.3 | 2.4 | 2.4 | 2.6 | 2.5 | 2.5 | 2.5 | 2.5 | 2.7 | 2.7 | 2.7 | 13 | 12.4 |
| Energy | 1.4 | 1.4 | 1.4 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.9 | 1.9 | 1.9 | 16 | 8.8 |
| 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 | 1.2 | 1.2 | 18 |  |
| Transport | 0.8 | 0.8 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 9 | 3.0 |
| Pollution and resources | 0.16 | 0.15 | 0.14 | 0.15 | 0.15 | 0.14 | 0.13 | 0.13 | 0.13 | 0.12 | 0.13 | 0.12 | 0.13 | 6 | 0.6 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 3.1 | 3.0 | 3.0 | 2.9 | 3.1 | 3.3 | 3.5 | 3.6 | 3.6 | 3.6 | 3.6 | 3.5 | 3.5 | 3 | 16.2 |
| Recurrent taxes on immovable property | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 6 | 5.6 |
| Other taxes on property | 1.9 | 1.8 | 1.8 | 1.6 | 1.8 | 2.0 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2 | 10.6 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 18.1 | 18.3 | 17.6 | 17.1 | 17.6 | 17.4 | 17.4 | 17.3 | 17.4 | 17.3 | 17.9 | 17.9 | 18.0 | 18 |  |
| Labour | 42.4 | 42.5 | 42.6 | 42.3 | 42.9 | 43.2 | 43.0 | 43.2 | 43.1 | 43.3 | 41.9 | 41.7 | 41.2 | 5 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.4 | 0.5 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |  | 0.9 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.6 |
| Transfer component | 0.0 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.3 |
| Total tax revenue adjusted for payable tax credits | 43.5 | 43.2 | 43.9 | 42.9 | 43.3 | 44.0 | 44.9 | 45.7 | 45.4 | 44.8 | 44.0 | 44.5 | 44.6 |  | 205.1 |

(1) Representing taxes assessed but unlikely to be collected.
$\left(^{(2)}\right.$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure BE.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table BE.2: Latest tax reforms

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Personal income tax: Earned income |  | Announcement: 28-08-2015 <br> Legislation: 26-12-2015 <br> In force from: 01-01-2019 |
| Work bonus (PIT) increase in 2019 | Rate decrease | Announcement: 28-08-2015 <br> Legislation: 26-12-2015 <br> In force from: 01-01-2019 |
| Reform 45\% bracket | Rate decrease | Announcement: 28-08-2015 <br> Legislation: 26-12-2015 |
| Increase in the zero rate band | Base decrease | Base decrease |
| In force from: 01-01-2019 |  |  |

## Bulgaria

Table BG.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 16.6 | 16.2 | 17.0 | 14.4 | 14.3 | 13.8 | 15.0 | 15.6 | 14.9 | 15.7 | 15.5 | 15.2 | 15.2 | 9 | 8.5 |
| VAT | 10.3 | 9.8 | 10.4 | 8.4 | 8.7 | 8.1 | 9.0 | 9.3 | 8.9 | 8.9 | 9.1 | 8.9 | 9.1 | 7 | 5.1 |
| Taxes and duties on imports excluding VAT | 1.8 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 15 | 0.1 |
| Taxes on products, except VAT and import duties | 3.9 | 5.6 | 5.8 | 5.2 | 5.0 | 5.0 | 5.1 | 5.2 | 4.9 | 5.4 | 5.3 | 5.1 | 4.6 | 10 | 2.6 |
| Other taxes on production | 0.6 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.8 | 0.9 | 1.0 | 1.2 | 1.0 | 1.0 | 1.3 | 16 | 0.7 |
| Direct taxes | 5.0 | 7.7 | 6.3 | 5.5 | 5.1 | 4.8 | 4.9 | 5.4 | 5.6 | 5.6 | 5.8 | 6.0 | 6.0 | 26 | 3.4 |
| Personal income taxes | 2.5 | 3.0 | 2.8 | 2.8 | 2.8 | 2.7 | 2.8 | 2.9 | 3.2 | 3.1 | 3.1 | 3.3 | 3.3 | 26 | 1.9 |
| Corporate income taxes | 2.0 | 4.1 | 3.0 | 2.4 | 1.9 | 1.8 | 1.7 | 2.1 | 2.0 | 2.1 | 2.2 | 2.2 | 2.2 | 19 | 1.3 |
| Other | 0.5 | 0.6 | 0.6 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 18 | 0.3 |
| Social contributions | 8.0 | 7.7 | 7.4 | 7.2 | 6.7 | 6.7 | 6.8 | 7.5 | 7.8 | 7.8 | 7.7 | 8.3 | 8.7 | 23 | 4.9 |
| Employers' | 5.4 | 5.3 | 4.6 | 4.3 | 4.3 | 4.3 | 4.0 | 4.5 | 4.7 | 4.7 | 4.7 | 5.0 | 5.3 | 19 | 2.9 |
| Households' | 2.6 | 2.4 | 2.8 | 2.9 | 2.4 | 2.4 | 2.8 | 2.9 | 3.1 | 3.1 | 3.1 | 3.3 | 3.4 | 19 | 1.9 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : |  |  | : | : | : | : | : | : | : |  |  |
| Total | 29.7 | 31.6 | 30.7 | 27.1 | 26.1 | 25.4 | 26.7 | 28.4 | 28.4 | 29.1 | 29.1 | 29.4 | 29.9 | 26 | 16.8 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 70.6 | 72.4 | 72.2 | 70.1 | 71.1 | 70.0 | 71.1 | 70.3 | 68.9 | 69.8 | 69.6 | 68.3 | 67.4 | 9 | 11.3 |
| State government ( ${ }^{2}$ ) | : | : | : | : |  |  | : | : | : | : | : | : | : |  |  |
| Local government | 2.3 | 2.6 | 2.9 | 2.8 | 2.9 | 3.0 | 2.9 | 3.0 | 3.0 | 2.9 | 3.2 | 3.1 | 3.0 | 21 | 0.5 |
| Social security funds | 27.0 | 24.4 | 24.1 | 26.6 | 25.6 | 26.5 | 25.5 | 26.2 | 27.6 | 26.8 | 26.6 | 28.1 | 29.0 | 16 | 4.9 |
| EU institutions | : | 0.6 | 0.8 | 0.5 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | 9 | 0.1 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 16.1 | 15.7 | 16.5 | 13.8 | 13.8 | 13.3 | 14.2 | 14.8 | 14.1 | 14.6 | 14.7 | 14.3 | 14.0 | 6 | 7.9 |
| Labour | 9.7 | 9.8 | 9.2 | 9.1 | 8.6 | 8.4 | 8.6 | 9.3 | 9.9 | 9.8 | 9.9 | 10.4 | 10.9 | 27 | 6.1 |
| of which on income from employment | 9.7 | 9.8 | 9.2 | 9.1 | 8.6 | 8.4 | 8.6 | 9.3 | 9.9 | 9.8 | 9.9 | 10.4 | 10.9 | 26 | 6.1 |
| Paid by employers | 5.6 | 5.3 | 4.6 | 4.4 | 4.3 | 4.3 | 4.0 | 4.5 | 4.8 | 4.7 | 4.7 | 5.0 | 5.3 | 21 | 3.0 |
| Paid by employees | 4.1 | 4.5 | 4.6 | 4.7 | 4.3 | 4.1 | 4.6 | 4.8 | 5.2 | 5.1 | 5.2 | 5.4 | 5.6 | 26 | 3.1 |
| 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 |
| Capital | 3.9 | 6.1 | 5.0 | 4.2 | 3.8 | 3.6 | 3.9 | 4.4 | 4.4 | 4.7 | 4.5 | 4.7 | 5.0 | 20 | 2.8 |
| Income of corporations | 2.2 | 4.3 | 3.2 | 2.6 | 2.1 | 1.9 | 1.9 | 2.2 | 2.1 | 2.2 | 2.3 | 2.3 | 2.3 | 19 | 1.3 |
| Income of households | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 20 | 0.2 |
| Income of self-employed | 0.9 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 18 | 0.4 |
| Stock of capital | 0.7 | 0.8 | 0.9 | 0.7 | 0.7 | 0.7 | 1.0 | 1.1 | 1.1 | 1.4 | 1.2 | 1.2 | 1.5 | 15 | 0.9 |

Table BG.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes |  |  |  |  |  |  |  | as \% o | of GDP |  |  |  |  |  |  |
| Environmental taxes | 2.8 | 3.2 | 3.3 | 2.8 | 2.8 | 2.7 | 2.7 | 2.9 | 2.8 | 3.1 | 2.9 | 2.9 | 2.9 | 8 | 1.6 |
| Energy | 2.4 | 2.8 | 2.8 | 2.5 | 2.4 | 2.4 | 2.4 | 2.6 | 2.5 | 2.8 | 2.5 | 2.5 | 2.6 | 6 | 1.4 |
| of which transport fuel taxes | : | 2.7 | 2.8 | 2.4 | 2.4 | 2.3 | 2.3 | 2.4 | 2.3 | 2.4 | 2.1 | 2.1 | 1.8 | 7 |  |
| Transport | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 18 | 0.2 |
| Pollution and resources | 0.12 | 0.08 | 0.13 | 0.07 | 0.08 | 0.08 | 0.05 | 0.08 | 0.07 | 0.07 | 0.07 | 0.06 | 0.06 | 14 | 0.0 |
| E. Property taxes |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Taxes on property | 0.6 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 21 | 0.5 |
| Recurrent taxes on immovable property | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 21 | 0.2 |
| Other taxes on property | 0.4 | 0.5 | 0.5 | 0.3 | 0.2 | 0.2 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 19 | 0.3 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% | \% |  |  |  |  |  |  |
| Consumption | 20.2 | 19.4 | 21.3 | 18.6 | 18.0 | 17.9 | 18.3 | 19.7 | 18.9 | 20.1 | 20.6 | 20.3 | 19.9 | 12 |  |
| Labour | 29.6 | 30.4 | 27.4 | 25.7 | 23.4 | 23.8 | 23.5 | 23.4 | 24.3 | 23.9 | 23.8 | 24.4 | 24.7 | 28 |  |
| G. Payable tax credits |  |  |  |  |  |  |  | as \% of | of GDP |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |

(1) Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure BG.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table BG.2: Latest tax reforms

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Social security contributions: Employee |  | Legislation: 11-12-2018 |
| Increase in minimum monthly insurance incomes on which the social <br> security contributions of employees are levied to BGN 560. | Base increase force from: 01-01-2019 |  |

## Czechia

Table CZ.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 10.5 | 10.7 | 10.5 | 11.0 | 11.3 | 12.1 | 12.5 | 12.9 | 12.0 | 12.4 | 12.5 | 12.6 | 12.5 | 20 | 26.0 |
| VAT | 6.1 | 6.0 | 6.5 | 6.6 | 6.6 | 6.9 | 7.0 | 7.4 | 7.4 | 7.3 | 7.4 | 7.7 | 7.7 | 15 | 15.9 |
| Taxes and duties on imports excluding VAT | 1.0 | 1.2 | 1.0 | 1.3 | 1.4 | 1.8 | 1.8 | 1.7 | 1.4 | 1.7 | 2.2 | 1.9 | 1.9 | 3 | 3.9 |
| Taxes on products, except VAT and import duties | 2.9 | 3.1 | 2.7 | 2.7 | 2.7 | 2.9 | 3.1 | 3.2 | 2.7 | 2.9 | 2.3 | 2.5 | 2.3 | 23 | 4.7 |
| Other taxes on production | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.7 | 23 | 1.5 |
| Direct taxes | 8.6 | 8.8 | 7.8 | 7.1 | 6.8 | 7.0 | 7.0 | 7.2 | 7.3 | 7.2 | 7.6 | 7.7 | 8.0 | 18 | 16.7 |
| Personal income taxes | 3.9 | 4.1 | 3.5 | 3.4 | 3.3 | 3.5 | 3.6 | 3.7 | 3.7 | 3.6 | 3.8 | 4.0 | 4.3 | 22 | 9.0 |
| Corporate income taxes | 4.4 | 4.5 | 4.0 | 3.4 | 3.2 | 3.2 | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 | 5 | 7.3 |
| Other | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 26 | 0.4 |
| Social contributions | 14.9 | 15.0 | 14.9 | 14.2 | 14.5 | 14.7 | 14.8 | 14.8 | 14.5 | 14.4 | 14.7 | 15.0 | 15.6 | 3 | 32.4 |
| Employers' | 9.5 | 9.5 | 9.4 | 8.9 | 9.3 | 9.4 | 9.4 | 9.5 | 9.3 | 9.2 | 9.4 | 9.7 | 10.1 | 3 | 21.0 |
| Households' | 5.4 | 5.5 | 5.4 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 | 5.2 | 5.3 | 5.3 | 5.5 | 12 | 11.5 |
| Less: capital transfers ( ${ }^{(1)}$ | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total | 33.9 | 34.5 | 33.2 | 32.2 | 32.7 | 33.8 | 34.2 | 34.8 | 33.9 | 34.0 | 34.8 | 35.4 | 36.1 | 15 | 75.1 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxa | tion |  |  |  |  |  |
| Central government | 70.1 | 70.4 | 69.8 | 69.1 | 69.3 | 69.8 | 70.1 | 69.5 | 68.6 | 69.1 | 68.6 | 68.8 | 68.4 | 7 | 51.3 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 14.1 | 14.0 | 14.2 | 14.1 | 13.7 | 13.7 | 13.5 | 14.2 | 14.7 | 14.4 | 15.0 | 15.0 | 15.2 | 5 | 11.4 |
| Social security funds | 15.3 | 15.1 | 15.5 | 16.4 | 16.5 | 16.0 | 16.0 | 15.9 | 16.2 | 15.9 | 15.9 | 15.7 | 16.0 | 23 | 12.0 |
| EU institutions | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 20 | 0.3 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 10.0 | 10.2 | 10.1 | 10.5 | 10.8 | 11.6 | 12.0 | 12.3 | 11.5 | 11.8 | 11.9 | 12.1 | 11.9 | 14 | 24.8 |
| Labour | 17.5 | 17.7 | 17.2 | 16.2 | 16.7 | 17.0 | 17.1 | 17.3 | 17.2 | 16.9 | 17.4 | 17.9 | 18.7 | 11 | 38.9 |
| of which on income from employment | 16.3 | 16.4 | 16.0 | 15.0 | 15.4 | 15.7 | 15.8 | 16.0 | 15.8 | 15.5 | 16.1 | 16.6 | 17.5 | 11 | 36.3 |
| Paid by employers | 9.5 | 9.5 | 9.4 | 8.9 | 9.3 | 9.4 | 9.4 | 9.5 | 9.3 | 9.2 | 9.4 | 9.7 | 10.1 | 4 | 21.0 |
| Paid by employees | 6.8 | 7.0 | 6.6 | 6.1 | 6.1 | 6.3 | 6.4 | 6.5 | 6.6 | 6.3 | 6.7 | 6.9 | 7.4 | 22 | 15.3 |
| Paid by non-employed | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 15 | 2.7 |
| Capital | 6.5 | 6.6 | 5.9 | 5.5 | 5.1 | 5.1 | 5.1 | 5.2 | 5.2 | 5.3 | 5.5 | 5.4 | 5.5 | 19 | 11.4 |
| Income of corporations | 4.4 | 4.5 | 4.0 | 3.4 | 3.2 | 3.2 | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 | 5 | 7.3 |
| 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 | 1.2 | 1.3 | 1.1 | 1.4 | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 12 | 2.3 |
| Stock of capital | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 25 | 1.6 |

Table CZ.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.2 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.2 | 21 | 4.5 |
| Energy | 2.2 | 2.1 | 2.1 | 2.1 | 2.1 | 2.2 | 2.1 | 2.0 | 1.9 | 1.9 | 2.0 | 1.9 | 2.0 | 11 | 4.2 |
| 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 | 1.6 | 1.6 | 9 |  |
| Transport | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 25 | 0.3 |
| Pollution and resources | 0.02 | 0.02 | 0.02 | 0.03 | 0.03 | 0.03 | 0.02 | 0.02 | 0.02 | 0.02 | 0.01 | 0.01 | 0.01 | 23 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.5 | 0.5 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 25 | 1.2 |
| Recurrent taxes on immovable property | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 25 | 0.4 |
| Other taxes on property | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 22 | 0.7 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 16.3 | 17.2 | 16.7 | 16.8 | 17.1 | 18.5 | 19.3 | 19.7 | 18.9 | 20.0 | 20.1 | 20.4 | 20.1 | 10 |  |
| Labour | 41.0 | 41.7 | 39.9 | 37.5 | 38.4 | 39.0 | 38.6 | 39.1 | 39.4 | 39.2 | 39.8 | 40.1 | 40.6 | 7 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.4 | 0.4 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |  | 1.5 |
| Tax expenditure component | 0.4 | 0.3 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |  | 1.1 |
| Transfer component | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |  | 0.3 |
| Total tax revenue adjusted for payable tax credits | 33.5 | 34.1 | 32.6 | 31.6 | 32.0 | 33.1 | 33.5 | 34.1 | 33.2 | 33.4 | 34.1 | 34.7 | 35.4 |  | 73.6 |

(') Representing taxes assessed but unlikely to be collected.
$\left(^{2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure CZ.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table CZ.2: Latest tax reforms

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Corporate income tax | Neutral | Announcement: 12-07-2016 <br> Legislation: 27-03-2019 <br> In force from: 01-04-2019 |
| Implementation of the Anti-Tax Avoidance Directive (EU 2016/1164) | Rate decrease | Announcement: 27-03-2019 <br> Legislation: 19-10-2019 <br> In force from: 01-11-2019 |
| Value-added tax | Rate increase; base increase | Announcement: 13-06-2018 <br> Legislation: 27-03-2019 <br> In force from: 01-04-2019 |
| For selected high-labour services and some other goods, it is proposed to <br> reduce the VAT rate from 15\% to 10\% | Announcement: 13-06-2018 <br> Health-related taxes | Regislation: 27-03-2019 <br> In force from: 01-04-2019 |
| Extension of excise duties on heated tobacco products | Neutral | Announcement: 04-06-2015 <br> Legislation: 09-10-2019 |
| Other taxes | In force from: 01-11-2019 |  |

## Denmark

Table DK.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking $2018$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 17.5 | 17.7 | 16.7 | 16.5 | 16.4 | 16.5 | 16.5 | 16.6 | 16.4 | 16.4 | 16.3 | 16.1 | 16.4 | 6 | 48.8 |
| VAT | 9.9 | 10.0 | 9.7 | 9.7 | 9.5 | 9.6 | 9.6 | 9.4 | 9.4 | 9.4 | 9.5 | 9.5 | 9.8 | 3 | 29.1 |
| Taxes and duties on imports excluding VAT | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 20 | 0.4 |
| Taxes on products, except VAT and import duties | 5.7 | 5.6 | 5.0 | 4.6 | 4.7 | 4.7 | 4.7 | 4.7 | 4.5 | 4.5 | 4.5 | 4.2 | 4.2 | 14 | 12.4 |
| Other taxes on production | 1.7 | 1.8 | 1.9 | 2.0 | 2.0 | 2.1 | 2.1 | 2.3 | 2.3 | 2.4 | 2.3 | 2.2 | 2.3 | 6 | 6.8 |
| Direct taxes | 29.0 | 28.8 | 28.2 | 28.6 | 28.7 | 28.7 | 29.4 | 30.4 | 33.3 | 30.8 | 30.0 | 30.2 | 29.1 | 1 | 86.8 |
| Personal income taxes | 24.0 | 24.1 | 24.0 | 25.0 | 24.9 | 24.9 | 25.2 | 26.0 | 29.0 | 26.4 | 25.6 | 25.4 | 24.7 | 1 | 73.8 |
| Corporate income taxes | 3.7 | 3.2 | 2.6 | 1.9 | 2.3 | 2.2 | 2.6 | 2.8 | 2.8 | 2.8 | 2.9 | 3.3 | 2.9 | 11 | 8.7 |
| Other | 1.3 | 1.5 | 1.6 | 1.6 | 1.6 | 1.6 | 1.5 | 1.6 | 1.5 | 1.6 | 1.5 | 1.4 | 1.4 | 6 | 4.3 |
| Social contributions | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 28 | 0.1 |
| Employers' | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 0.0 |
| Households' | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 0.1 |
| Less: capital transfers (1) | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.8 | 0.9 | 1.0 | 0.5 | 0.4 | 0.4 |  |  |
| Total | 46.5 | 46.4 | 44.8 | 45.0 | 45.0 | 45.0 | 45.8 | 46.3 | 48.9 | 46.4 | 45.9 | 46.0 | 45.1 | 2 | 134.4 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 68.7 | 75.7 | 74.8 | 73.9 | 72.8 | 72.8 | 73.2 | 73.2 | 74.7 | 73.2 | 72.9 | 73.2 | 72.8 | 5 | 97.8 |
| State government ( ${ }^{2}$ ) | : | : | : | : |  |  | : | : |  | : | : | : | : |  |  |
| Local government | 30.8 | 23.8 | 24.7 | 25.7 | 26.7 | 26.7 | 26.3 | 26.4 | 24.9 | 26.4 | 26.7 | 26.5 | 26.9 | 2 | 36.1 |
| Social security funds | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 25 | 0.0 |
| EU institutions | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 25 | 0.4 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 15.6 | 16.0 | 15.0 | 14.8 | 14.6 | 14.7 | 14.7 | 14.4 | 14.1 | 14.1 | 14.2 | 14.0 | 14.2 | 4 | 42.5 |
| Labour | 22.7 | 23.2 | 23.5 | 24.9 | 22.7 | 22.8 | 22.9 | 24.4 | 25.5 | 23.7 | 23.2 | 23.1 | 23.2 | 4 | 69.3 |
| of which on income from employment | 18.2 | 18.7 | 18.9 | 18.8 | 17.8 | 17.8 | 17.8 | 17.5 | 17.2 | 17.7 | 18.1 | 18.0 | 18.2 | 7 | 54.3 |
| Paid by employers | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 28 | 2.1 |
| Paid by employees | 17.7 | 18.2 | 18.4 | 18.2 | 17.3 | 17.2 | 17.2 | 16.8 | 16.5 | 17.1 | 17.4 | 17.4 | 17.5 | 1 | 52.2 |
| Paid by non-employed | 4.6 | 4.6 | 4.6 | 6.2 | 4.9 | 5.0 | 5.1 | 6.9 | 8.3 | 5.9 | 5.1 | 5.0 | 5.0 | 1 | 15.1 |
| Capital | 8.1 | 7.2 | 6.3 | 5.2 | 7.7 | 7.6 | 8.2 | 7.5 | 9.3 | 8.6 | 8.6 | 8.8 | 7.6 | 11 | 22.6 |
| Income of corporations | 3.7 | 3.1 | 2.5 | 1.9 | 2.3 | 2.2 | 2.6 | 2.8 | 2.8 | 2.8 | 2.9 | 3.3 | 2.9 | 11 | 8.7 |
| Income of households | 0.7 | 0.3 | 0.1 | -0.2 | 1.9 | 1.9 | 2.2 | 1.1 | 2.8 | 1.5 | 2.0 | 1.9 | 1.0 | 9 | 2.9 |
| Income of self-employed | 1.0 | 1.0 | 0.8 | 0.7 | 0.8 | 0.8 | 0.7 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 14 | 2.8 |
| Stock of capital | 2.7 | 2.7 | 2.8 | 2.8 | 2.7 | 2.8 | 2.7 | 2.8 | 2.8 | 3.4 | 2.8 | 2.7 | 2.8 | 8 | 8.2 |

Table DK.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 4.7 | 4.7 | 4.2 | 4.0 | 4.0 | 4.0 | 4.0 | 4.1 | 4.0 | 4.0 | 3.9 | 3.7 | 3.7 | 2 | 10.9 |
| Energy | 2.2 | 2.3 | 2.1 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.0 | 2.0 | 13 | 5.9 |
| 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 | 0.8 | 0.7 | 27 |  |
| Transport | 2.2 | 2.1 | 1.8 | 1.4 | 1.4 | 1.4 | 1.3 | 1.5 | 1.5 | 1.5 | 1.6 | 1.5 | 1.5 | 1 | 4.5 |
| Pollution and resources | 0.29 | 0.29 | 0.28 | 0.26 | 0.21 | 0.21 | 0.23 | 0.25 | 0.21 | 0.23 | 0.20 | 0.17 | 0.18 | 5 | 0.5 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 2.5 | 2.5 | 2.6 | 2.5 | 2.5 | 2.6 | 2.5 | 2.6 | 2.6 | 2.7 | 2.5 | 2.5 | 2.5 | 6 | 7.6 |
| Recurrent taxes on immovable property | 1.8 | 1.8 | 1.9 | 2.0 | 2.0 | 2.0 | 2.0 | 2.1 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 4 | 5.9 |
| Other taxes on property | 0.7 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.5 | 0.5 | 0.6 | 18 | 1.6 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 27.6 | 28.2 | 26.3 | 25.2 | 25.4 | 25.4 | 25.4 | 25.1 | 24.8 | 24.8 | 25.0 | 24.9 | 25.0 | 2 |  |
| Labour | 35.7 | 35.6 | 35.6 | 33.8 | 33.6 | 33.6 | 34.1 | 33.6 | 33.1 | 34.0 | 34.6 | 34.7 | 34.6 | 13 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |  | 0.5 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 |  | 0.5 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Total tax revenue adjusted for payable tax credits | 46.5 | 46.4 | 44.8 | 45.0 | 44.7 | 44.8 | 45.5 | 46.0 | 48.6 | 46.2 | 45.7 | 45.8 | 44.9 |  | 133.9 |

()) Representing taxes assessed but unlikely to be collected.
${ }^{(2)}$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure DK.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table DK.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Implement an extra tax allowance on pension payments, new employment relief, increase the base and the limit for the employment relief and decrease the bottom-bracket tax. | Base increase | Announcement: 02-05-2018 Legislation: 01-06-2018 In force from: <br> Decrease in bottom-bracket tax: 01-01-2018 or 01-01-2019 Rest: 01-01-2018 |
| Other corporate taxes |  |  |
| Abolishment of the tax reduction for interest expenditures on hybrid core capital for financial institutions | Rate increase | Announcement: 02-10-2019 <br> Legislation: 14-11-2019 <br> In force from: 01-01-2020 |
| Other excise duties |  |  |
| As a part of an initiative to foster the growth of entrepreneurship, a large reform encompassing duty on energy, consumption and capital, and other improvements for the conditions for companies, was agreed on. <br> - The excise duties on sugar, wine and duties on some other consumables are lowered. <br> - The excise duty on tea and alcopops are removed. <br> - The duty on electric heating is lowered with $0,15 \mathrm{dkk}$ for every kWh . <br> - The creation of a Share Savings account, where the effective average tax on returns, is lowered. <br> - The duty on PVC and PVC-foil is removed. <br> - A general triviality limit on 10.000 dkk on excise duties for companies is instated. <br> - A investor-deduction is implemented for investments into small and medium sized startups. <br> - A increase in the free allowance for the income from renting of seasonal dwellings, short-time renting of residential houses and the renting out of cars, auto campers etc. | Rate decrease | Announcement: 12-11-2017 Legislation: (The package was adopted through several different legislative acts) In force from: 01-01-2019 |
| Other taxes |  |  |
| Change in how the public media is financed. Formerly it was financed through a yearly check; send out to every Danish citizen above 18 with access to any public media. With this reform the public media will now fully be financed through taxation. | Neutral | Announcement: 03-10-2018 Legislation: 29-11-2018 In force from: 01-01-2019 |
| Abolish exhibit 1 in the electric heating law, restructuring of the rules of waste heat, Decrease the tax on electric heating, lower rates on the ordinary tax on electric heating and expediting the reduction of The Green Check. | Rate decrease | Announcement: 01-11-2018 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| The conditions for small startups to offer shares to their employees is improved. The conditions for Danes to invest their savings in Danish investment banks is also improved. | N/A | Announcement: 20-11-2018 Legislation: 24-01-2019 In force from: 24-01-2019 |
| National budget compromise for 2019: reduction of excises on wine and beer abolishment of the aeroplane registration tax, abolishment of the fodder phosphate excise duty, increase of the tax rate on residual taxes for corporations, extensions of the transport reduction | Rate decrease | Announcement: 30-11-2018 <br> Legislation: 14-03-2019 <br> In force from: 01-01-2019 |
| National budget compromise for 2020: repeal of the reduction in the inheritance tax for business owners, repeal of the abolishment of the tax on employer-provided phones, increase of the excise duties on shopping bags and disposable tableware, increase in excise duties on tobacco, increase in various other excise duties and decrease in the bottom bracket tax | Rate increase; base increase | Announcement: 20-11-2019 <br> Legislation: 20-12-2019 <br> In force from: 01-04-2020 |

## Germany

Table DE.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 10.5 | 11.0 | 11.0 | 11.4 | 11.0 | 11.2 | 11.1 | 11.0 | 10.9 | 11.0 | 10.9 | 10.8 | 10.8 | 26 | 362.7 |
| VAT | 6.2 | 6.8 | 6.9 | 7.3 | 7.0 | 7.1 | 7.1 | 7.0 | 6.9 | 7.0 | 7.0 | 7.0 | 7.0 | 20 | 235.1 |
| Taxes and duties on imports excluding VAT | 0.7 | 0.7 | 0.6 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 6 | 29.8 |
| Taxes on products, except VAT and import duties | 3.0 | 2.9 | 2.8 | 2.8 | 2.6 | 2.6 | 2.5 | 2.5 | 2.5 | 2.5 | 2.4 | 2.3 | 2.2 | 24 | 74.6 |
| Other taxes on production | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 25 | 23.1 |
| Direct taxes | 11.8 | 12.2 | 12.5 | 11.7 | 11.1 | 11.5 | 12.1 | 12.3 | 12.3 | 12.5 | 12.9 | 13.2 | 13.5 | 11 | 452.1 |
| Personal income taxes | 8.1 | 8.4 | 9.0 | 8.9 | 8.2 | 8.2 | 8.7 | 9.0 | 8.9 | 9.1 | 9.2 | 9.5 | 9.7 | 6 | 323.4 |
| Corporate income taxes | 2.8 | 2.8 | 2.5 | 1.9 | 2.0 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.7 | 2.7 | 2.9 | 12 | 96.3 |
| Other | 0.9 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 10 | 32.3 |
| Social contributions | 15.4 | 14.7 | 14.7 | 15.5 | 15.2 | 15.0 | 15.2 | 15.2 | 15.1 | 15.2 | 15.4 | 15.6 | 15.8 | 2 | 527.1 |
| Employers' | 6.5 | 6.3 | 6.3 | 6.5 | 6.5 | 6.4 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.6 | 6.7 | 11 | 223.8 |
| Households' | 8.9 | 8.4 | 8.4 | 9.0 | 8.7 | 8.6 | 8.7 | 8.7 | 8.7 | 8.7 | 8.8 | 9.0 | 9.1 | 3 | 303.3 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total | 37.6 | 37.8 | 38.1 | 38.7 | 37.3 | 37.7 | 38.4 | 38.5 | 38.3 | 38.7 | 39.2 | 39.6 | 40.1 | 8 | 1341.8 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | \% of tota | al taxa | tion |  |  |  |  |  |
| Central government | 28.8 | 30.0 | 30.1 | 30.0 | 30.0 | 30.5 | 30.3 | 30.2 | 30.0 | 29.5 | 28.8 | 29.0 | 28.7 | 28 | 384.8 |
| State government ( ${ }^{2}$ ) | 22.2 | 23.0 | 23.0 | 22.0 | 21.5 | 21.6 | 22.0 | 22.2 | 22.4 | 22.7 | 23.4 | 23.1 | 23.4 |  | 313.5 |
| Local government | 7.7 | 7.9 | 8.0 | 7.4 | 7.4 | 7.6 | 7.8 | 7.8 | 7.7 | 7.9 | 8.0 | 8.1 | 8.2 | 12 | 109.5 |
| Social security funds | 40.8 | 38.8 | 38.4 | 40.2 | 40.6 | 39.8 | 39.5 | 39.4 | 39.5 | 39.3 | 39.3 | 39.3 | 39.3 | 5 | 527.1 |
| EU institutions | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.6 | 0.6 | 0.5 | 0.5 | 14 | 7.0 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 10.2 | 10.6 | 10.7 | 11.2 | 10.7 | 10.8 | 10.7 | 10.6 | 10.5 | 10.4 | 10.3 | 10.2 | 10.2 | 25 | 341.8 |
| Labour | 21.1 | 20.6 | 21.1 | 21.9 | 21.0 | 20.8 | 21.4 | 21.6 | 21.6 | 21.7 | 22.0 | 22.4 | 22.8 | 5 | 762.9 |
| of which on income from employment | 18.2 | 18.0 | 18.5 | 19.0 | 18.3 | 18.2 | 18.7 | 19.0 | 18.9 | 19.0 | 19.3 | 19.7 | 20.1 | 5 | 670.9 |
| Paid by employers | 6.5 | 6.3 | 6.3 | 6.5 | 6.5 | 6.4 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.6 | 6.7 | 14 | 223.8 |
| Paid by employees | 11.7 | 11.7 | 12.2 | 12.5 | 11.8 | 11.9 | 12.3 | 12.5 | 12.5 | 12.6 | 12.8 | 13.1 | 13.4 | 2 | 447.1 |
| Paid by non-employed | 2.9 | 2.6 | 2.6 | 2.9 | 2.7 | 2.6 | 2.6 | 2.7 | 2.6 | 2.7 | 2.7 | 2.7 | 2.8 | 6 | 92.0 |
| Capital | 6.3 | 6.6 | 6.4 | 5.6 | 5.6 | 6.1 | 6.3 | 6.3 | 6.2 | 6.5 | 6.9 | 7.0 | 7.1 | 16 | 237.1 |
| Income of corporations | 2.8 | 2.8 | 2.5 | 1.9 | 2.0 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.7 | 2.7 | 2.9 | 12 | 96.3 |
| Income of households | 0.5 | 0.7 | 0.8 | 0.6 | 0.4 | 0.5 | 0.4 | 0.5 | 0.6 | 0.7 | 0.7 | 0.6 | 0.7 | 13 | 21.7 |
| Income of self-employed | 1.9 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.2 | 2.3 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 6 | 76.1 |
| Stock of capital | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.3 | 1.3 | 19 | 43.0 |

Table DE.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | $\begin{aligned} & \text { Revenue } \\ & 2018 \\ & \text { (billion } \\ & \text { euros) } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.2 | 2.2 | 2.3 | 2.2 | 2.2 | 2.1 | 2.1 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | 26 | 59.7 |
| Energy | 2.0 | 1.8 | 1.8 | 1.9 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.6 | 1.5 | 1.5 | 1.5 | 25 | 49.5 |
| 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 | 1.1 | 1.1 | 22 |  |
| Transport | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 19 | 10.2 |
| 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 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 17 | 37.5 |
| Recurrent taxes on immovable property | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 19 | 14.2 |
| Other taxes on property | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.7 | 0.7 | 0.7 | 10 | 23.3 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 15.6 | 16.8 | 16.7 | 16.6 | 16.3 | 16.7 | 16.4 | 16.2 | 16.3 | 16.4 | 16.2 | 16.2 | 16.2 | 24 |  |
| Labour | 37.2 | 37.3 | 37.7 | 37.1 | 36.2 | 36.4 | 36.6 | 36.9 | 36.9 | 36.9 | 37.2 | 37.7 | 37.9 | 11 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : |  | : | : |  | : | : | : |  | : | : | : | : |  |  |


| Tax expenditure <br> component | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Transfer component | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ |
| Total tax revenue adjusted for <br> payable tax credits | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ | $:$ |

(') Representing taxes assessed but unlikely to be collected.
${ }^{(2)}$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure DE.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table DE.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Introduction of special temporary depreciation rules on certain conditions as incentive for the construction of new rented flats until the end of tax year 2026 | Base decrease | Legislation: 04-08-2019 <br> In force from: 01-01-2019 |
| New tax reduction for homeowners for their home and owner-occupied flat as incentive for climate-friendly investment, such as new heating systems, new windows, insulation for roofs and exterior walls | Base decrease | Legislation: 21-12-2019 <br> In force from: 01-01-2020 |
| Temporary increase of the commuter tax allowance from 30 to 35 cents (tax years 2021 to 2023) and 38 cents (tax years 2024 to 2026), respectively, for each kilometre above 20 kilometres | Base decrease | Legislation: 21-12-2019 <br> In force from: 01-01-2021 |
| Near-complete abolition of the solidarity surcharge: complete elimination for around $90 \%$ of those who currently pay it; reduction of the surcharge for a further 6.5\% of taxpayers | Rate decrease; base decrease | Legislation: 10-12-2019 <br> In force from: 01-01-2021 |
| Increase of child benefit by EUR 10 per child per month | Base decrease | Legislation: 29-11-2018 <br> In force from: 01-07-2019 |
| Increase of basic personal allowance from EUR 9000 by EUR 168 to EUR 9168 | Base decrease | Legislation: 29-11-2018 <br> In force from: 01-01-2019 |
| Adjustment for fiscal drag by 1.84\% | Base decrease | Legislation: 29-11-2018 <br> In force from: 01-01-2019 |
| Increase of the basic allowance for children from EUR 7428 by EUR 192 to EUR 7620 | Base decrease | Legislation: 29-11-2018 <br> In force from: 01-01-2019 |
| Personal income tax: Unincorporated businesses/Self employment income |  |  |
| New tax reduction for homeowners for their home and owner-occupied flat as incentive for climate-friendly investment, such as new heating systems, new windows, insulation for roofs and exterior walls | Base decrease | Legislation: 21-12-2019 <br> In force from: 01-01-2020 |
| Near-complete abolition of the solidarity surcharge: complete elimination for around $90 \%$ of those who currently pay it; reduction of the surcharge for a further $6.5 \%$ of taxpayers | Rate decrease; base decrease | Legislation: 10-12-2019 <br> In force from: 01-01-2021 |
| Introduction of special temporary depreciation rules on certain conditions as incentive for the construction of new rented flats until the end of tax year 2026 | Base decrease | Legislation: 04-08-2019 <br> In force from: 01-01-2019 |
| Tax incentives for R \& D | N/A | Legislation: 14-12-2019 <br> In force from: 01-01-2020 |
| Social security contributions: Employee |  |  |
| Temporary decrease of the contribution rate to statutory unemployment insurance by 0.05 percentage points to $1.2 \%$ | Rate decrease | Legislation: 02-12-2019 In force from: 01-01-2020 |
| Increase of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to $0.55 \%$ | Rate increase | Legislation: 22-10-2019 In force from: 01-01-2020 |
| Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to $0.9 \%$ and financing of the respective supplemental contribution rate to statutory health insurance on a basis of parity (employee and employer share the burden 50/50) | Rate decrease; base increase | Legislation: 23-10-2018-11-12-2018 In force from: 01-01-2019 |
| Decrease of the contribution rate to statutory unemployment insurance by 0.2 percentage points to $1.3 \%$ | Rate decrease; base increase | Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Increase of the contribution rate to statutory long-term care insurance by 0.25 percentage points to $1.525 \%$ | Rate increase; base decrease | Legislation: 17-12-2018 <br> In force from: 01-01-2019 |
| Reduction of the contribution rate to statutory unemployment insurance by 0.4 percentage points to $2.6 \%$ and further temporary decrease of the contribution rate to statutory unemployment insurance by 0.1 percentage points to $2.5 \%$ | Rate decrease; base increase | Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to $0.9 \%$ and financing of the respective supplemental contribution rate to statutory health insurance on a basis of parity (employee and employer share the burden 50/50) | Rate decrease; base increase | Legislation: 23-10-2018-11-12-2018 In force from: 01-01-2019 |
| Further temporary decrease of the contribution rate to statutory unemployment insurance by 0.05 percentage points to $1.25 \%$ | Rate decrease; base increase | Legislation: 18-12-2018 <br> In force from: 01-01-2019 |

Table DE.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Social security contributions: Employer |  |  |
| Decrease of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to $0.9 \%$ and financing of the respective supplemental contribution rate to statutory health insurance on a basis of parity (employee and employer share the burden 50/50) | Rate increase; base decrease | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| Increase of the contribution rate to statutory long-term care insurance by 0.5 percentage points to $3.05 \%$ | Rate increase; base decrease | Legislation: 17-12-2018 <br> In force from: 01-01-2019 |
| Increase of the contribution rate to statutory long-term care insurance by 0.25 percentage points to $1.525 \%$ | Rate increase; base decrease | Legislation: 17-12-2018 <br> In force from: 01-01-2019 |
| Reduction of the contribution rate to statutory unemployment insurance by 0.2 percentage points to $1.3 \%$ and further temporary decrease of the contribution rate to statutory unemployment insurance by 0.05 percentage points to $1.25 \%$ | Rate decrease; base increase | Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Increase of the supplemental contribution rate on average to statutory health insurance by 0.1 percentage points to $0.55 \%$ | Rate increase | Legislation: 22-10-2019 <br> In force from: 01-01-2020 |
| Temporary decrease of the contribution rate to statutory unemployment insurance by 0.05 percentage points to $1.2 \%$ | Rate decrease | Legislation: 02-12-2019 <br> In force from: 01-01-2020 |
| Social security contributions: Self-employed |  |  |
| Reduction of the minimum contribution assessment limit and decrease of the minimum contribution rate to statutory health insurance for low-income self-employed members of statutory health insurance | Rate decrease; base increase | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Introduction of special temporary depreciation rules on certain conditions as incentive for the construction of new rented flats until the end of tax year 2026 | Base decrease | Legislation: 04-08-2019 <br> In force from: 01-01-2019 |
| Tax incentives for R \& D | N/A | Legislation: 14-12-2019 <br> In force from: 01-01-2020 |
| Value-added tax |  |  |
| Reduction of the VAT rate on long-distance rail travel from 19\% to 7\% | Rate decrease | Legislation: 21-12-2019 <br> In force from: 01-01-2020 |
| Recurrent taxes on immovable property (business and residential) |  |  |
| Reform of Germany's real property tax in order to fulfil the requirements of the Federal Constitutional Court in its ruling dated 10 April 2018 | Base increase | Legislation: 26-11-2019 <br> In force from: 01-01-2025 |
| Other taxes |  |  |
| Increase of aviation tax rates: distance band 1 (short journeys) from EUR 7.50 to EUR 13.03; distance band 2 (flights ranging from 2500 km to 6000 km ) from EUR 23.43 to EUR 33.01; distance band 3 (flights exceeding 6000 km ) from EUR 42.18 to EUR 59.43 | Rate increase | Legislation: 12-12-2019 <br> In force from: 01-04-2020 |

## Estonia

Table EE.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 13.5 | 13.4 | 12.2 | 14.6 | 13.8 | 13.5 | 13.8 | 13.4 | 13.8 | 14.3 | 14.8 | 14.3 | 13.9 | 17 | 3.6 |
| VAT | 9.0 | 8.7 | 7.7 | 8.6 | 8.5 | 8.1 | 8.4 | 8.2 | 8.5 | 9.0 | 9.1 | 9.0 | 9.0 | 8 | 2.3 |
| Taxes and duties on imports excluding VAT | 3.6 | 3.7 | 3.4 | 5.1 | 4.4 | 4.4 | 4.6 | 4.4 | 4.4 | 4.4 | 4.8 | 4.3 | 4.1 | 1 | 1.1 |
| Taxes on products, except VAT and import duties | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 28 | 0.0 |
| Other taxes on production | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 0.8 | 22 | 0.2 |
| Direct taxes | 7.0 | 7.3 | 7.7 | 7.4 | 6.5 | 6.2 | 6.6 | 7.1 | 7.3 | 7.7 | 7.5 | 7.2 | 7.4 | 22 | 1.9 |
| Personal income taxes | 5.5 | 5.7 | 6.1 | 5.5 | 5.2 | 5.0 | 5.2 | 5.4 | 5.6 | 5.7 | 5.8 | 5.7 | 5.4 | 18 | 1.4 |
| Corporate income taxes | 1.5 | 1.6 | 1.6 | 1.8 | 1.3 | 1.2 | 1.4 | 1.7 | 1.7 | 2.0 | 1.7 | 1.5 | 2.0 | 23 | 0.5 |
| Other | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 0.0 |
| Social contributions | 10.0 | 10.3 | 11.4 | 12.8 | 12.6 | 11.5 | 11.1 | 10.9 | 10.8 | 11.1 | 11.3 | 11.2 | 11.4 | 17 | 3.0 |
| Employers' | 9.7 | 10.0 | 11.0 | 12.1 | 11.7 | 10.6 | 10.2 | 10.2 | 10.2 | 10.5 | 10.7 | 10.6 | 10.9 | 2 | 2.8 |
| Households' | 0.3 | 0.3 | 0.3 | 0.7 | 0.9 | 0.9 | 0.9 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 26 | 0.1 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total | 30.5 | 31.0 | 31.2 | 34.8 | 32.9 | 31.2 | 31.5 | 31.5 | 31.9 | 33.1 | 33.6 | 32.6 | 32.8 | 22 | 8.5 |
| B. Structure by level of government |  |  |  |  |  |  |  | of tot | al taxa | tion |  |  |  |  |  |
| Central government | 84.0 | 83.8 | 82.0 | 81.5 | 80.3 | 80.4 | 80.8 | 81.7 | 81.9 | 82.4 | 82.3 | 82.0 | 82.1 | 4 | 7.0 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 1.0 | 0.9 | 1.2 | 1.2 | 1.4 | 1.5 | 1.3 | 1.1 | 1.1 | 1.0 | 1.0 | 0.9 | 0.8 | 27 | 0.1 |
| Social security funds | 14.4 | 14.6 | 16.2 | 16.9 | 17.8 | 17.6 | 17.4 | 16.7 | 16.6 | 16.1 | 16.2 | 16.5 | 16.5 | 22 | 1.4 |
| EU institutions | 0.6 | 0.7 | 0.6 | 0.4 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 10 | 0.0 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% | f GDP |  |  |  |  |  |  |
| Consumption | 12.8 | 12.7 | 11.5 | 14.0 | 13.1 | 12.9 | 13.2 | 12.8 | 13.2 | 13.7 | 14.3 | 13.7 | 13.4 | 10 | 3.5 |
| Labour | 15.0 | 15.5 | 17.0 | 18.1 | 17.6 | 16.2 | 16.0 | 16.1 | 16.2 | 16.5 | 16.8 | 16.5 | 16.6 | 16 | 4.3 |
| of which on income from employment | 14.7 | 15.2 | 16.6 | 17.4 | 17.0 | 15.7 | 15.5 | 15.6 | 15.7 | 16.0 | 16.3 | 16.0 | 16.0 | 13 | 4.2 |
| Paid by employers | 9.7 | 10.0 | 11.0 | 12.1 | 11.7 | 10.6 | 10.2 | 10.2 | 10.2 | 10.5 | 10.7 | 10.6 | 10.9 | 3 | 2.8 |
| Paid by employees | 5.0 | 5.3 | 5.6 | 5.3 | 5.3 | 5.1 | 5.3 | 5.4 | 5.5 | 5.5 | 5.6 | 5.4 | 5.2 | 27 | 1.3 |
| Paid by non-employed | 0.3 | 0.3 | 0.4 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 19 | 0.1 |
| Capital | 2.6 | 2.7 | 2.7 | 2.7 | 2.3 | 2.1 | 2.3 | 2.6 | 2.5 | 2.9 | 2.5 | 2.3 | 2.8 | 28 | 0.7 |
| Income of corporations | 1.5 | 1.6 | 1.6 | 1.8 | 1.3 | 1.2 | 1.4 | 1.7 | 1.7 | 2.0 | 1.7 | 1.5 | 2.0 | 24 | 0.5 |
| Income of households | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 25 | 0.0 |
| Income of self-employed | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 26 | 0.0 |
| Stock of capital | 0.7 | 0.7 | 0.7 | 0.6 | 0.7 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 28 | 0.1 |

Table EE.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.2 | 2.2 | 2.3 | 2.9 | 2.9 | 2.7 | 2.7 | 2.5 | 2.6 | 2.7 | 3.0 | 2.9 | 2.7 | 11 | 0.7 |
| Energy | 1.8 | 1.8 | 1.9 | 2.5 | 2.5 | 2.4 | 2.4 | 2.2 | 2.3 | 2.4 | 2.6 | 2.5 | 2.4 | 7 | 0.6 |
| of which transport fuel taxes | 1.7 | 1.7 | 1.6 | 2.2 | 2.1 | 2.0 | 2.0 | 1.9 | 1.9 | 2.0 | 2.3 | 2.2 | 2.0 | 3 |  |
| Transport | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 28 | 0.0 |
| Pollution and resources | 0.32 | 0.33 | 0.33 | 0.38 | 0.30 | 0.29 | 0.26 | 0.28 | 0.29 | 0.29 | 0.30 | 0.29 | 0.28 | 2 | 0.1 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 28 | 0.1 |
| Recurrent taxes on immovable property | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 24 | 0.1 |
| Other taxes on property | 0.1 | 0.2 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 26 | 0.0 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 20.1 | 20.9 | 18.3 | 21.7 | 20.7 | 21.2 | 21.4 | 20.5 | 21.3 | 21.9 | 22.8 | 22.6 | 22.5 | 4 |  |
| Labour | 33.7 | 33.9 | 33.5 | 34.7 | 36.3 | 35.1 | 34.7 | 34.5 | 34.2 | 33.6 | 33.8 | 33.5 | 33.1 | 17 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Total tax revenue adjusted for payable tax credits | 30.5 | 31.0 | 31.2 | 34.8 | 32.9 | 31.2 | 31.5 | 31.5 | 31.9 | 33.1 | 33.6 | 32.6 | 32.8 |  | 8.5 |

${ }^{( }$(') Representing taxes assessed but unlikely to be collected.
${ }^{(2)}$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure EE.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table EE.2: Latest tax reforms

| Description of measure | Change |
| :--- | :--- |
| Personal income tax: Earned income |  |
| Increase of supplementary basic allowance from third child from EUR 1848 <br> to EUR 3 048 per year | Base decrease | | Announcement: 11-12-2019 |
| :--- |
| Legislation: 23-12-2019 |
| In force from: 01-01-2020 |

e income tax
January 2019 new anti-tax avoidance provisions were introduced (taken over from the ATAD Directive). There is a new general anti-avoidance provision, CFC rule and CIT is levied on the exceeding borrowing costs which exceed

Base increase Legislation: 12-12-2018
EUR $3000000,30 \%$ of the taxpayer's EBITDA and the losses of the taxpayer. As of 1 January 2020, exit tax and rules on hybrid mismatches will be introduced.

| Environmentally-related taxes |  |  |
| :--- | :--- | :--- |
| Natural gas excise rate increase by 25\% from 1.1.2019 | Rate increase | Legislation: 24-12-2016 <br> In force from: 01-01-2019 |
| Lower electricity excise duty rate for intensive consumers | Rate decrease | Announcement: 06-06-2018 <br> Legislation: 19-06-2018 <br> In force from: 01-01-2019 |
| Lower gas excise duty rate for intensive consumers | Rate decrease | Announcement: 21-11-2018 <br> Legislation: 30-11-2018 <br> In force from: 01-01-2019 |
| Health-related taxes | Rate increase | Legislation: 30-06-2015 <br> In force from: 01-01-2019 |
| Increase in tobacco excise rate by 10\% from 1.1.2019 | Rate increase | Announcement: 11-12-2019 <br> Legislation: 19-12-2019 <br> In force from: 01-01-2020 |
| Increase in tobacco excise rate by 5\% from 1.1.2020 | Rate increase | Announcement: 11-12-2019 <br> Legislation: 19-12-2019 <br> In force from: 01-01-2021 |
| Increase in tobacco excise rate by 5\% from 1.1.2021 | Rate increase | Announcement: 11-12-2019 <br> Legislation: 19-12-2019 |
| Increase in tobacco excise rate by 5\% from 1.1.2022 |  | In force from: 01-01-2022 |

## Ireland

## Table IE.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | Revenue 2018 (billion euros) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 13.7 | 13.2 | 12.1 | 10.9 | 10.9 | 10.6 | 10.6 | 10.9 | 11.0 | 8.7 | 8.8 | 8.4 | 8.0 | 28 | 25.9 |
| VAT | 7.4 | 7.3 | 7.0 | 6.1 | 6.0 | 5.7 | 5.8 | 5.8 | 5.9 | 4.5 | 4.6 | 4.4 | 4.4 | 28 | 14.2 |
| Taxes and duties on imports excluding VAT | 1.8 | 1.7 | 1.8 | 2.0 | 1.9 | 2.0 | 1.9 | 2.0 | 1.9 | 1.4 | 1.4 | 1.4 | 1.1 | 5 | 3.6 |
| Taxes on products, except VAT and import duties | 3.5 | 3.2 | 2.2 | 1.6 | 1.8 | 1.6 | 1.6 | 1.7 | 1.7 | 1.5 | 1.6 | 1.5 | 1.4 | 26 | 4.7 |
| Other taxes on production | 1.0 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.4 | 1.5 | 1.2 | 1.1 | 1.1 | 1.1 | 20 | 3.5 |
| Direct taxes | 13.8 | 13.4 | 12.4 | 12.0 | 11.8 | 12.3 | 12.9 | 12.9 | 13.0 | 10.8 | 10.8 | 10.5 | 10.8 | 14 | 35.1 |
| Personal income taxes | 9.5 | 9.5 | 9.0 | 8.9 | 8.7 | 9.2 | 9.6 | 9.5 | 9.4 | 7.5 | 7.5 | 7.2 | 7.1 | 14 | 23.1 |
| Corporate income taxes | 3.8 | 3.4 | 2.8 | 2.3 | 2.4 | 2.2 | 2.3 | 2.4 | 2.4 | 2.6 | 2.7 | 2.8 | 3.2 | 9 | 10.5 |
| Other | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 1.0 | 1.0 | 1.1 | 1.1 | 0.6 | 0.5 | 0.5 | 0.5 | 17 | 1.5 |
| Social contributions | 3.9 | 4.1 | 4.4 | 5.2 | 5.0 | 5.3 | 4.9 | 5.0 | 4.9 | 3.9 | 3.9 | 3.8 | 3.8 | 26 | 12.3 |
| Employers' | 2.7 | 2.9 | 3.1 | 3.1 | 2.9 | 3.1 | 2.9 | 3.0 | 3.0 | 2.4 | 2.4 | 2.4 | 2.4 | 26 | 7.7 |
| Households' | 1.1 | 1.2 | 1.3 | 2.1 | 2.1 | 2.2 | 2.0 | 2.1 | 1.9 | 1.5 | 1.5 | 1.4 | 1.4 | 25 | 4.6 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 31.4 | 30.8 | 29.0 | 28.1 | 27.8 | 28.2 | 28.4 | 28.8 | 28.9 | 23.3 | 23.5 | 22.7 | 22.6 | 28 | 73.3 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 97.5 | 97.3 | 97.0 | 96.4 | 96.2 | 96.3 | 96.1 | 96.4 | 96.8 | 97.0 | 97.0 | 97.2 | 97.4 | 2 | 71.4 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Local government | 2.1 | 2.3 | 2.6 | 3.2 | 3.3 | 3.2 | 3.4 | 3.1 | 2.7 | 2.5 | 2.2 | 2.2 | 2.0 | 23 | 1.5 |
| Social security funds | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| EU institutions | 0.4 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.8 | 0.6 | 0.6 | 8 | 0.4 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 11.1 | 11.0 | 10.5 | 9.8 | 9.8 | 9.5 | 9.5 | 9.8 | 9.9 | 7.7 | 7.9 | 7.5 | 7.0 | 28 | 22.7 |
| Labour | 10.4 | 10.7 | 11.3 | 12.4 | 12.2 | 12.9 | 12.9 | 12.9 | 12.8 | 9.9 | 10.1 | 9.8 | 9.7 | 28 | 31.4 |
| of which on income from employment | 10.3 | 10.6 | 11.2 | 12.3 | 12.0 | 12.7 | 12.7 | 12.7 | 12.6 | 9.7 | 9.9 | 9.6 | 9.5 | 28 | 30.9 |
| Paid by employers | 2.9 | 3.1 | 3.4 | 3.3 | 3.1 | 3.3 | 3.0 | 3.1 | 3.2 | 2.5 | 2.6 | 2.6 | 2.6 | 25 | 8.3 |
| Paid by employees | 7.4 | 7.4 | 7.8 | 8.9 | 8.9 | 9.4 | 9.6 | 9.5 | 9.4 | 7.2 | 7.3 | 7.1 | 7.0 | 23 | 22.6 |
| Paid by non-employed | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 22 | 0.5 |
| Capital | 9.9 | 9.2 | 7.2 | 5.9 | 5.7 | 5.8 | 6.0 | 6.1 | 6.3 | 5.8 | 5.6 | 5.5 | 6.0 | 18 | 19.3 |
| Income of corporations | 3.8 | 3.4 | 2.8 | 2.3 | 2.4 | 2.2 | 2.3 | 2.4 | 2.4 | 2.6 | 2.7 | 2.8 | 3.2 | 9 | 10.5 |
| Income of households | 2.1 | 2.0 | 1.3 | 0.9 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.9 | 0.7 | 0.6 | 0.6 | 14 | 2.1 |
| Income of self-employed | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 0.8 | 0.9 | 0.8 | 0.8 | 17 | 2.5 |
| Stock of capital | 2.9 | 2.6 | 2.0 | 1.7 | 1.6 | 1.8 | 1.9 | 2.0 | 2.1 | 1.5 | 1.3 | 1.3 | 1.3 | 18 | 4.2 |

Table IE.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.4 | 2.3 | 2.3 | 2.4 | 2.5 | 2.4 | 2.5 | 2.4 | 1.9 | 1.9 | 1.7 | 1.6 | 28 | 5.1 |
| Energy | 1.2 | 1.1 | 1.2 | 1.3 | 1.5 | 1.6 | 1.5 | 1.5 | 1.4 | 1.2 | 1.1 | 1.1 | 1.0 | 28 | 3.1 |
| of which transport fuel taxes | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.1 | 0.9 | 0.9 | 0.8 | 0.7 | 26 |  |
| Transport | 1.2 | 1.3 | 1.1 | 0.9 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 0.7 | 0.7 | 0.6 | 0.6 | 12 | 1.9 |
| Pollution and resources | 0.03 | 0.03 | 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.03 | 0.02 | 0.02 | 0.02 | 0.02 | 0.01 | 25 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 2.7 | 2.4 | 1.8 | 1.4 | 1.4 | 1.6 | 1.7 | 1.8 | 1.9 | 1.3 | 1.2 | 1.1 | 1.2 | 15 | 3.8 |
| Recurrent taxes on immovable property | 0.6 | 0.6 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 1.0 | 1.0 | 0.7 | 0.7 | 0.6 | 0.6 | 15 | 1.9 |
| Other taxes on property | 2.2 | 1.8 | 1.1 | 0.7 | 0.6 | 0.8 | 0.9 | 0.8 | 1.0 | 0.6 | 0.5 | 0.5 | 0.6 | 14 | 1.9 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 22.3 | 21.4 | 19.2 | 18.0 | 18.4 | 18.2 | 18.5 | 19.3 | 20.2 | 20.4 | 20.5 | 20.4 | 19.6 | 13 |  |
| Labour | 26.0 | 26.0 | 25.6 | 27.9 | 28.9 | 31.4 | 32.0 | 32.1 | 33.3 | 32.7 | 32.5 | 32.3 | 32.9 | 18 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.6 | 0.4 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.5 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 |  | 0.5 |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | 30.8 | 30.4 | 28.5 | 27.4 | 27.1 | 27.6 | 27.7 | 28.4 | 28.6 | 23.1 | 23.4 | 22.6 | 22.5 |  | 72.9 |

()) Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure IE.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table IE.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| EUR 502 increase to EUR 19372 band ceiling <br> $4.5 \%$ rate reduced to 5\% <br> USC Rates \& Bands from 1 January 2019: <br> Incomes of EUR 13,000 are exempt. Otherwise: <br> - EUR 0 - EUR 12012 @ 0.5\% <br> - EUR 12012 - EUR 19874 @ 2\% <br> - EUR 19874 - EUR 70044 @ 4.75\% <br> - EUR 70 044+ @ 8\% <br> Self-employed income over EUR 100 000: 3\% surcharge. <br> The rate for individuals earning above EUR 70,044 remains unchanged at 8\% | Rate decrease | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| An increase of EUR 750 in the income tax standard rate band for all earners, from EUR 34 550 to EUR 35300 for single individuals and from EUR 43550 to EUR 44300 for married one earner couples. | Rate decrease | Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019 |
| Home Carer Tax Credit increased by EUR 300: Max tax credit EUR 1500 (was EUR 1 200) | Base decrease | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Home Carer Tax Credit increased by EUR 100: Max tax credit EUR 1600 (was EUR 1 500) | Base decrease | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 01-01-2020 |
| Personal income tax: Unincorporated businesses/Self employment income |  |  |
| Earned Income Tax Credit: Max. amount of tax credit is increased by EUR 200 to EUR 1350 | Base decrease | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Earned Income Tax Credit: Max. amount of tax credit increased by EUR 150 to EUR 1500 | Base decrease | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 01-01-2020 |
| Social security contributions: Employer |  |  |
| The weekly income threshold for the higher rate of employer's PRSI was increased. | Base decrease | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| The weekly income threshold for the higher rate of Employer's PRSI increased from EUR 386 to EUR 395. | Base decrease | Announcement: 19-12-2019 Legislation: 1-02-2020 In force from: 1-02-2020 |
| Taxes on payroll and workforce |  |  |
| Special Assignee Relief Programme (SARP). A salary cap of EUR 1000000 was introduced by way of amendment in the Finance Act 2018. Specifically, for the years 2019 and 2020, in the case of a new entrant this upper income limit applies, such that the portion of income exempted from income tax is restricted to $30 \%$ of an employee's income between EUR 75000 and EUR 1000000. <br> For the tax year 2020, in the case of a relevant employee who first arrived in the State on or before 31 December 2018 to perform employment duties in the State, the upper income limit applies, such that the portion of income exempted from income tax is restricted to $30 \%$ of an employee's income between EUR 75,000 and EUR 1,000,000. | Rate increase | Announcement: 19-11-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Revenue's updated PAYE system will be fully operational from 1 January 2019. Once implemented, this system is expected to yield <br> additional Exchequer savings arising from increased compliance levels of taxpayers. | Neutral | Announcement: 10-10-2017 <br> Legislation: 25-12-2017 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Section 845C (Additional Tier 1 Capital) <br> Additional Tier 1 (AT1) capital instruments are a form of loss-absorbing capital issued by banks. Finance Act 2019 provided that the tax treatment provided to AT1 instruments is extended to all instruments with the same features as AT1 instruments. This measure ensures parity of treatment between AT1 instruments issued by banks and similar instruments issued by non-financial institutions. | Base decrease | Announcement: 23-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 01-01-2020 |

Table IE.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Section 110 | Base increase | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 08-10-2019 |
| Additional anti-avoidance provisions introduced to strengthen existing protections against abuse of the regime. |  |  |
| A number of amendments were made to the REIT framework to ensure that the appropriate level of tax is collected from the regime. The distribution of proceeds from the disposal of a rental property will be subject to dividend withholding tax upon distribution. |  |  |
| An existing provision whereby a deemed disposal and re-basing of property values occurs should a company cease to be a REIT is to be limited to apply only where the REIT has been in operation for a minimum of 15 years. |  |  |
| The introduction of the wholly and exclusively test when calculating the REIT profits available for distribution was also legislated for in 2019. Irish Real Estate Fund (IREF) |  |  |
| Introduction of limitations on interest expense based on debt to property cost and on an income to interest ratio. |  |  |
| An amendment was made to the calculation of the amount on which IREF tax is levied to ensure that any gains which are reflected in the market value of the unit, but which are not reflected in the accounts of the IREF, are subject to IREF tax. Introduction of the wholly and exclusively test to ensure only those expenses which are incurred wholly and exclusively for the purposes of IREF business may be deductible. |  |  |
| As part of Ireland's commitment to implementing the Anti-Tax Avoidance Directive's | Base increase | Announcement: 08-10-2019 Legislation: 22-12-2019 In force from: 1-1-2020 |
| (ATAD's), a new ATAD compliant anti-hybrid regime was introduced In Finance Bill 2019. |  |  |
| The purpose of the anti-hybrid rules are to prevent arrangements that exploit differences in the tax treatment of an instrument or entity under the tax laws of two or more |  |  |
| jurisdictions to generate a tax advantage. They will apply to all corporate tax payers, there is no de minimums under which the rules do not apply. |  |  |
| Transfer pricing rules were also modernised in line with the Recommendations in the |  |  |
| Coffey Review of the Irish Corporation Tax Code. These changes include the incorporation of the OECD 2017 Transfer Pricing Guidelines into Irish legislation and the extension of rules to cover cross-border non-trading, and material capital transactions. The legislation will also extend the application of transfer pricing rules to SMEs, subject to a |  |  |
| Ministerial Commencement Order. |  |  |

Research and Development Tax Credit is being enhanced to provide extra supports to micro and small companies, subject to State aid approval. Increase the percentage of credit from $25 \%$ to $30 \%$ for small companies

- Introduction of an enhanced method to calculate the payable element of the R\&D tax credit, based on twice the current year payroll liabilities
- Allowing micro and small companies conducting pre-trading R\&D to claim the credit before trading commences, limited by reference to VAT and payroll tax liabilities only. In respect of all companies, the current limit on outsourcing to third level institutes of education was increased from $5 \%$ to $15 \%$


## Film Relief

The credit was due to expire at the end of 2020 and will now be extended until 2024. A new, short-term, tapered regional uplift commencing at $5 \%$ is also being introduced, subject to State aid approval, for productions being made in areas designated under the State aid regional guidelines.
A Controlled Foreign Company (CFC) regime was introduced as required by the ATAD. CFC rules are an anti-abuse measure, designed to prevent the diversion of profits to offshore entities (the CFCs) in low- or no-tax jurisdictions by attributing the income back to the controlling company for taxation purposes.

## Other corporate taxes

Accelerated Capital Allowances for Employer-Provided Fitness and Childcare Facilities This measure, introduced in Finance Act 2017, is being amended and commenced with effect from 1 January 2019. The measure provides an accelerated deduction for the capital investment costs incurred (certain of which are currently allowed over 8 years).
Accelerated Capital Allowances for Gas Propelled Vehicles and Refuelling Equipment This measure provides for the acceleration of existing allowances and therefore is cost neutral over the lifespan of the assets.
As part of Ireland's commitment to implementing the Anti-Tax Avoidance Directive (ATAD), a new ATAD compliant exit tax regime was introduced from midnight on October 9th. It will tax unrealised capital gains where companies migrate or transfer assets offshore such that they leave the scope of Irish tax. The rate for the new ATAD

Rate decrease; base Announcement: 08-10-2019 decrease Legislation: 22-12-2019 compliant exit tax will be set at $12.5 \%$. .

Table IE.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Value-added tax |  |  |
| Increase in VAT rate from 9\% to 13.5\% for specified tourism industry sectors | Rate increase | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Reduced rate of VAT (from 23\% to 9\%) applied to electronic publications | Rate decrease | Announcement: 09-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019 |
| Environmentally-related taxes |  |  |
| Introduction of $\mathrm{CO}_{2}$ basis for determining the rates of Benefit-in-kind for company vehicles. $0 \%$ rate for electric vehicles with Original Market Value <EUR 50000 is extended until end 2020 | Neutral | Announcement: 08-10-2019 Legislation: 22-12-2019 In force from: 01-01-23 |
| Extension of VRT relief available for hybrid vehicles (under $80 \mathrm{~g} / \mathrm{km} \mathrm{CO}_{2}$ ) and plug in hybrid vehicles (under $65 \mathrm{~g} / \mathrm{km} \mathrm{CO}_{2}$ ) is extended for one year until the end of 2020 | Rate decrease; base decrease | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 01-01-20 |
| Nitrogen oxide-based surcharge added to VRT, replacing existing 1\% surcharge for diesel engine passenger vehicles | Rate increase; base increase | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 01-01-20 |
| Increase in the rate of business use of electricity | Rate increase | Announcement: 08-10-2019 Legislation: 22-12-2019 In force from: 01-01-20 |
| Increase in the rate of carbon tax from EUR 20 per tonne of $\mathrm{CO}_{2}$ emission to EUR 26 per tonne. | Rate increase | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 09-10-2019 <br> (auto fuels) \& 01-01-2020 |
| 1\% VRT surcharge for diesel engine passenger vehicles | Rate increase; base increase | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Extension of VRT relief available for hybrid and plug in hybrid vehicles is being extended for one year until the end of 2019 | Rate decrease | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Provision made in the legislation to provide for the transition of charging VRT based on NEDC CO 2 emissions towards charging based on WLTP and $\mathrm{CO}_{2}$ MPAS CO ${ }_{2}$ | Neutral | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Removal of refund scheme where the VAT element of the VRT on short term car hire vehicle was previously refunded. | Neutral | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-04-2019 |
| The 0\% Benefit-in-kind rate for electric vehicles is being extended for a period of 3 years. The $0 \%$ rate is restricted to the first EUR 50000 of the Original Market Value of the vehicle. Where a vehicle is worth more than EUR 50000 , the excess will be subject to benefit in kind taxation in the ordinary manner. <br> No restriction shall apply for the years 2019 \& 2020 where the electric vehicle was first made available to an employee in the period 10 October 2017 to 9 October 2018. | Rate decrease | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Health-related taxes |  |  |
| Increase of 50 cent on pack of 20 cigarette and pro-rata increase on other tobacco products | Rate increase | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 09-10-2019 |
| Change to Sugar Sweetened Drinks Tax - Amendment made to the definition of a sugar sweetened drink to ensure certain categories of beverages will be subject to sugar sweetened drinks tax where those beverages do not meet a minimum calcium content of 119 milligrams per 100 millilitres. The amendment fulfils the commitment made as part of the formal EU State aid notification process for sugar sweetened drinks tax. | Base increase | Announcement: 09-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Estate duties/inheritances/gift taxes |  |  |
| The current Group A tax free threshold which applies primarily to gifts and inheritances from parents to their children is being increased from EUR 320000 to EUR 335 000. This increase applies in respect of gifts or inheritances received on or after the 9th of October 2019. | Base decrease | Announcement: 08-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 09-10-2019 |
| Transaction taxes (movable and immovable property) |  |  |
| Change of rate of Stamp Duty on Non-Residential Property from 6\% to 7.5\% | Rate increase | Announcement: 8-10-2019 <br> Legislation: 22-12-2019 <br> In force from: 9-10-2019 |

Table IE.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Introduction of a 1\% stamp duty where a cancellation scheme of arrangement, in <br> accordance with Part 9 of the Companies Act 2014, is used for the acquisition of a <br> company. | New tax | Announcement: 8-10-2019 |
| Legislation: 22-12-2019 |  |  |
| In force from: 9-10-2019 |  |  |

Key Employee Engagement Programme (KEEP) Gains arising to employees on the exercise of KEEP share options will only 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 together with Capital Gains Tax on any subsequent disposal. Finance Act 2018 introduced amendments to the definition of qualifying share option such that the total market value of the share options granted to any one employee/director cannot exceed the following:

1. EUR 100000 in any one year of assessment, Base increase Legislation: 19-12-2018
2. EUR 300000 in all years of assessment, or

Legislation: 19-12-2018
3. $100 \%$ of the annual emoluments in a year of assessment in which the qualifying option is granted.

This change has removed the cap of $50 \%$ which applied to annual emoluments and has increased the upper limit from EUR 250 k to EUR 300k. Note that this upper limit previously applied to a 3 year period but is now a lifetime limit per employee/ director.
$\left.\begin{array}{l|l}\begin{array}{l}\text { Full deductibility of interest paid on loans used to purchase, improve or repair a residen- } \\ \text { tial property from } 1 \text { January } 2019\end{array} & \text { Rate decrease }\end{array} \begin{array}{l}\text { Announcement: 09-10-2018 } \\ \text { Legislation: 19-12-2018 } \\ \text { In force from: 01-01-2019 }\end{array}\right]$

## Greece

Table EL.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 12.4 | 12.7 | 12.7 | 11.8 | 12.7 | 13.6 | 14.0 | 14.5 | 15.8 | 16.2 | 17.3 | 17.2 | 17.1 | 4 | 31.7 |
| VAT | 6.8 | 7.1 | 7.0 | 6.3 | 7.1 | 7.3 | 7.2 | 7.0 | 7.1 | 7.3 | 8.1 | 8.1 | 8.3 | 11 | 15.3 |
| Taxes and duties on imports excluding VAT | 0.2 | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 12 | 0.5 |
| Taxes on products, except VAT and import duties | 4.8 | 4.8 | 4.5 | 4.3 | 4.6 | 5.0 | 4.9 | 5.2 | 5.2 | 5.0 | 5.2 | 5.0 | 5.2 | 4 | 9.6 |
| Other taxes on production | 0.6 | 0.6 | 0.9 | 1.0 | 0.8 | 1.1 | 1.8 | 2.1 | 3.4 | 3.7 | 3.7 | 3.7 | 3.3 | 3 | 6.2 |
| Direct taxes | 8.4 | 8.4 | 8.4 | 8.8 | 8.4 | 9.3 | 10.9 | 10.6 | 9.8 | 9.6 | 10.1 | 9.9 | 10.2 | 15 | 18.8 |
| Personal income taxes | 4.3 | 4.5 | 4.5 | 4.4 | 4.0 | 4.7 | 6.9 | 5.9 | 5.9 | 5.7 | 5.8 | 6.2 | 6.2 | 16 | 11.4 |
| Corporate income taxes | 2.5 | 2.3 | 2.1 | 2.5 | 2.5 | 2.1 | 1.1 | 1.1 | 1.9 | 2.1 | 2.5 | 1.9 | 2.2 | 20 | 4.0 |
| Other | 1.5 | 1.6 | 1.7 | 1.8 | 1.9 | 2.5 | 2.9 | 3.5 | 2.1 | 1.7 | 1.8 | 1.8 | 1.8 | 2 | 3.3 |
| Social contributions | 10.3 | 10.7 | 10.7 | 10.2 | 10.9 | 10.7 | 10.9 | 10.7 | 10.4 | 10.6 | 10.9 | 11.5 | 11.6 | 16 | 21.5 |
| Employers' | 4.7 | 5.0 | 5.0 | 4.7 | 5.1 | 4.8 | 4.8 | 4.7 | 4.5 | 4.4 | 4.4 | 4.7 | 5.2 | 20 | 9.6 |
| Households' | 5.6 | 5.8 | 5.7 | 5.5 | 5.9 | 5.9 | 6.1 | 6.0 | 5.9 | 6.3 | 6.6 | 6.8 | 6.4 | 7 | 11.9 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 31.0 | 31.8 | 31.8 | 30.8 | 32.0 | 33.6 | 35.8 | 35.7 | 36.0 | 36.4 | 38.4 | 38.6 | 38.9 | 10 | 71.9 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 63.6 | 63.1 | 62.8 | 63.7 | 64.2 | 66.6 | 67.3 | 67.7 | 68.9 | 68.9 | 69.4 | 67.2 | 67.2 | 10 | 48.3 |
| State government ( ${ }^{2}$ ) | : | : | : | : |  |  | : | : |  | : | : | : | : |  |  |
| Local government | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 2.4 | 2.6 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 22 | 1.7 |
| Social security funds | 33.8 | 34.3 | 34.5 | 33.6 | 33.1 | 30.8 | 30.0 | 29.5 | 28.4 | 28.4 | 27.7 | 29.9 | 30.0 | 14 | 21.5 |
| EU institutions | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 | 0.5 | 0.5 | 18 | 0.3 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 11.1 | 11.3 | 11.1 | 10.4 | 11.9 | 12.6 | 12.7 | 13.2 | 13.4 | 13.4 | 14.5 | 14.5 | 14.6 | 3 | 26.9 |
| Labour | 13.1 | 13.7 | 13.7 | 13.2 | 13.6 | 13.6 | 15.7 | 14.6 | 14.5 | 14.6 | 15.1 | 16.0 | 16.1 | 17 | 29.8 |
| of which on income from employment | 12.4 | 12.9 | 12.9 | 12.3 | 12.8 | 12.7 | 14.1 | 13.3 | 13.0 | 13.1 | 13.5 | 14.3 | 14.4 | 17 | 26.7 |
| Paid by employers | 4.7 | 5.0 | 5.0 | 4.7 | 5.1 | 4.8 | 4.8 | 4.7 | 4.5 | 4.4 | 4.4 | 4.7 | 5.2 | 22 | 9.6 |
| Paid by employees | 7.7 | 7.9 | 7.8 | 7.7 | 7.7 | 7.9 | 9.3 | 8.6 | 8.5 | 8.8 | 9.2 | 9.6 | 9.3 | 13 | 17.1 |
| Paid by non-employed | 0.7 | 0.8 | 0.8 | 0.9 | 0.8 | 0.9 | 1.5 | 1.3 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 10 | 3.1 |
| Capital | 6.9 | 6.8 | 7.0 | 7.1 | 6.5 | 7.5 | 7.4 | 7.9 | 8.2 | 8.4 | 8.7 | 8.2 | 8.2 | 9 | 15.2 |
| Income of corporations | 2.5 | 2.3 | 2.1 | 2.5 | 2.5 | 2.1 | 1.1 | 1.1 | 1.9 | 2.1 | 2.5 | 1.9 | 2.2 | 21 | 4.0 |
| Income of households | 1.2 | 1.3 | 1.4 | 1.2 | 1.3 | 1.4 | 1.7 | 1.9 | 1.8 | 1.3 | 1.3 | 1.4 | 1.4 | 4 | 2.6 |
| Income of self-employed | 0.8 | 0.8 | 0.8 | 0.8 | 0.6 | 0.9 | 0.9 | 0.8 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 16 | 1.5 |
| Stock of capital | 2.3 | 2.4 | 2.6 | 2.6 | 2.1 | 3.1 | 3.6 | 4.1 | 3.8 | 4.2 | 4.1 | 4.0 | 3.8 | 5 | 7.0 |

Table EL.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.0 | 2.1 | 2.1 | 2.1 | 2.6 | 2.9 | 3.3 | 3.6 | 3.7 | 3.8 | 3.8 | 4.0 | 3.7 | 1 | 6.8 |
| Energy | 1.2 | 1.2 | 1.3 | 1.3 | 2.0 | 2.2 | 2.6 | 2.9 | 3.0 | 3.0 | 3.0 | 3.2 | 2.9 | 2 | 5.4 |
| of which transport fuel taxes | 0.8 | 0.9 | 0.8 | 0.9 | 1.4 | 1.4 | 1.6 | 1.3 | 1.4 | 1.3 | 1.4 | 1.5 | 1.5 | 12 |  |
| Transport | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 7 | 1.5 |
| Pollution and resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 24 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 2.2 | 2.2 | 2.3 | 2.3 | 1.9 | 2.7 | 3.2 | 3.6 | 3.2 | 3.5 | 3.5 | 3.4 | 3.2 | 4 | 6.0 |
| Recurrent taxes on immovable property | 0.9 | 0.9 | 0.8 | 1.0 | 1.0 | 1.9 | 2.2 | 2.7 | 2.5 | 2.7 | 2.7 | 2.7 | 2.6 | 3 | 4.8 |
| Other taxes on property | 1.3 | 1.3 | 1.5 | 1.4 | 0.9 | 0.8 | 1.0 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 12 | 1.2 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 14.3 | 14.5 | 13.9 | 12.8 | 14.4 | 15.2 | 15.3 | 15.5 | 15.8 | 15.9 | 17.4 | 17.3 | 17.6 | 20 |  |
| Labour | 36.9 | 38.2 | 37.5 | 34.4 | 35.2 | 35.8 | 40.8 | 40.3 | 39.1 | 39.8 | 41.0 | 43.3 | 43.2 | 2 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : |  | : |  |  |  |

(') Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure EL.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^9]Note: EU-27 represents EU Member States without UK

Table EL.2: Latest tax reforms

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Personal income tax: Earned income |  |  |
| Repeal of the provision with which from 1.1.2020 onwards the solidarity <br> surcharge would be imposed on income of more than EUR 30 000 (instead of <br> EUR 12 000). | Rate increase; base increase | Legislation: 10-06-2019 |
| In force from: 10-06-2019 |  |  |

Repeal of the provision with which from 1.1.2020 onwards the tax credit would be reduced at EUR 1250 for a taxpayer without children and with a taxable income up to EUR 20 000, EUR 1300 for a taxpayer with one child, EUR 1350 for a taxpayer with two children, and EUR 1450 for taxpayers with 3 or more children reducing the average tax-free threshold to around EUR 6500.

Expenses incurred for the acquisition of services related to energy, functional and aesthetic upgrading of buildings, which have not already been integrated or will not be included in a building upgrading program, reduce the tax on income of natural persons, by an equal amount for the next (4) years, to a rate of forty percent ( $40 \%$ ) of their amount, with a maximum expenditure limit of EUR 16000 . This reduction for each year cannot exceed the relevant taxable amount for each tax year.
Reduction of dividend tax rate from fifteen percent (15\%) to ten percent (10\%) and withholding tax rate of dividends from fifteen percent (15\%) to ten percent (10\%).

Legislation: 14-03-2019 In force from: 01-01-2019

Tax rates on PIT for incomes derived from 1.1.2020 onwards
Legislation: 12-12-2019 In force from: 01-01-2020
Tax credit on PIT for incomes derived from 1.1.2020 onwards. The tax credit available to offset tax on employment income, pension income, and farm income is set at EUR 777 for a taxpayer without dependent children, EUR 810 for a taxpayer with one dependent child, EUR 900 for a taxpayer with two dependent children, EUR 1120 for taxpayers with 3 and EUR 1340

Legislation: 12-12-2019 for taxpayers with 4 dependent children. The tapering of the tax credit is calculated based on total income from employment, pensions and farming income and will reduce the tax credit at a rate of EUR 20 per EUR 1000 additional income beyond EUR 12000 until the tax credit reaches zero.
For income derived from 1.1.2020 onwards the special solidarity surcharge is not imposed on the income of all persons with disabilities of any form at a
Rate decrease; base decrease

Legislation: 12-12-2019 In force from: 01-01-2020 rate of eighty percent ( $80 \%$ ) or more.
Reduction of dividend tax rate from fifteen percent (10\%) to ten percent (5\%) and withholding tax rate of dividends from fifteen percent ( $10 \%$ ) to ten percent (5\%).

## Social security contributions: Employee

The insurance contribution of lawyers with contract to the supplementary insurance branch of ETEAEP is calculated on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 until 31.01.2019 and EUR 650.00 from 01.02.2019). The rate stayed unchanged at 3,5\% for the employee and 3,5\% for the employer till 31.05.2019 and decreases to $3.25 \%$ for the employer and $3.25 \%$ for the employee from 01.06.2019-31.05.2022.

Insurance contribution for the employed engineers and doctors insured at the lump-sum benefits branch of ETEAEP (former Insurance Fund for Independent Professionals (ETAA)) is calculated from 1.1.2019 on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 for $1 / 2019$ and EUR 650.00 from 01.02.2019). The rate for employed engineers and doctors is $4 \%$.

Table EL.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Insurance contribution for the employed lawyers, insured at the lump-sum benefits branch of ETEAEP (former TPDA of Insurance Fund for Independent Professionals (ETAA)) is calculated from 1.1.2019 on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 for $1 / 2019$ and EUR 650.00 from 01.02.2019). The rate is $2 \%$ for the lawyer. | Rate decrease; base decrease | Legislation: 03-12-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| Decrease of the insurance rate for the employer at 6,66\% for employees under the age of 25. | Rate decrease | Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Insurance contribution for the employers of employed lawyers insured at the lump-sum benefits branch of ETEAEP (former TPDA of Insurance Fund for Independent Professionals (ETAA)) is calculated from 1.1.2019 on the minimum basic salary of unmarried employee over 25 years old (the amount is EUR 586.08 for $1 / 2019$ and EUR 650.00 from 01.02 .2019). The rate is $2 \%$ for the employer of the lawyer. | Rate increase; base increase | Legislation: 03-12-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Self-employed |  |  |
| Insurance rate for farmers (insured persons in former OGA) for old - age pension is set to $12 \%$ for year 2019, 12,67\% for year 2020, 13\% for year 2021 and 13,33\% for year 2022 | Rate decrease | Legislation: 03-12-2018 <br> In force from: 01-01-2019 |
| Insurance rate for self - employed (insured persons in former OAEE) and free lancers (insured persons in former ETAA) for old - age pension is set to 13,33\% | Rate decrease | Legislation: 03-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |

Profits made by legal persons and legal entities are taxed at the corporate income tax rate of Twenty-four percent (24\%) . Profits made by credit institutions remain taxed at the tax rate of twenty - nine percent (29\%).
Profits made by agricultural cooperatives and producer groups and organizations are taxed at the corporate income tax rate of ten percent ( $10 \%$ ). The tax rate of twenty-four percent (24\%) of the profits from the business of legal entities and legal entities shall apply to taxable income for fiscal year 2019 onwards. The rate of ten percent (10\%) of the profits from the business of agricultural cooperatives and producer groups and organizations applies to income derived from 1.1.2020 onwards. Twenty-nine percent (29\%) of the credit institutions' tax rate was also applied in the former form of Article 58 of the Income Tax Code.
Businesses' rental expenses (as of 1.1.2020) are not recognized for deduction from gross income, provided they have not been paid using an electronic payment instrument or through a payment service provider.

Legislation: 12-12-2019
In force from: 01-01-2020 ( see description of the reform)

Businesses are granted an increased deduction from their gross income - of
thirty percent (30\%) - for specific employee and environmental expenditures made from 01.1.2020 onwards and an extra thirty per cent (30\%) depreciation deduction of corporate passenger cars expenses for low or zero Neutral Legislation: 12-12-2019 emissions to 50 grams of $\mathrm{CO}_{2} / \mathrm{km}$, with a maximum Retail Price before Tax of up to EUR 40000 euros from 1.1.2020
Exclusively for the fiscal year 2018, the advance tax of legal entities and legal entities was reduced to ninety-five percent (95\%) of the tax arising in that year (instead of $100 \%$ which the applying rate).
The above provisions applied to tax advances assessed for Tax Year's 2018 income tax returns.
Profits made by legal persons and legal entities are taxed at the corporate income tax rate of $28 \%$ for income earned in tax year 2019 and will be reduced by $1 \%$ annually to reach $25 \%$ by 2022

## Other corporate taxes

The second class ship tax is calculated annually by its Gross Tonnage (GROSS) and is paid in euro on the basis of the following scale:
A minimum tax of two hundred EUR 200 based on the preceding scale is established
The tax calculated in the preceding Table shall be multiplied by different rates depending on the type of ship. The tax resulting from the two previous steps is reduced by $50 \%$ or $60 \%$ depending on the type of ship.
A new levy is charged on all Greek-owned fishing ships and boats, as well as tug boats whose operating time does not exceed fifty percent (50\%) of their total operating time. Purely lifeguard vessels that perform exclusively rescue and maritime relief operations are excluded.

Table EL.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Value-added tax |  |  |
| The application of the reduced VAT rate $13 \%$ has been extended on certain goods and services (excluding alcoholic beverages, juices and beverages) while the application of the reduced VAT rate of $6 \%$ was extended to the delivery of electricity and gas. | Rate decrease | Legislation: 17-05-2019 <br> In force from: 20-05-2019 |
| Reduced tax VAT rate of 6\% to concert tickets | Rate decrease | Legislation: 24-12-2018 <br> In force from: 01-01-2019 |
| For the period from 01.01.2020 up to 31.12.2022, contractors can choose either to have suspension of VAT (and have a transfer tax levy on the final construction) either to continue to be subject to VAT (and not to Transfer tax). | Neutral | Legislation: 12-12-2019 <br> In force from: 12-12-2019 |
| Application of a reduced VAT rate of $13 \%$ for baby and infant food and baby safety and protection items, such as baby diapers and car seats. Additionally, reduced VAT rate of $13 \%$ is also applied to bicyclist helmets. | Rate decrease | Legislation: 12-12-2019 <br> In force from: 01-01-2020 |
| Eextension for a period of six months, until 30.6.2020, for the $30 \%$ reduction in the value added tax rates of the islands of Leros, Lesvos, Kos, Samos and Chios. | Rate decrease | Announcement: 23-12-2019 <br> Legislation: 01-01-2020 |
| Other excise duties |  |  |
| Abolition of the excise duty rate on wine (still \& sparkling) 20,00 EUR per hectolitre of product | Base decrease | Legislation: 12-12-2018 In force from: 01-01-2019 |
| Recurrent taxes on immovable property (business and residential) |  |  |
| Repeal of the provision with which from 1.1.2020 onwards when the total amount of ENFIA, does not exceed seven hundred (700) euro, a reduction of thirty percent (30\%) should be granted, which cannot exceed EUR 70. (For certain categories of taxpayers the threshold of EUR 700 would be doubled.) | Neutral | Legislation: 10-06-2019 <br> In force from: 2019-06-10 |
| Readjustment of the taxable value of the real estate property for tax year 2018 and increase of the threshold of the supplementary tax which rises from 200.000 EUR to 250.000 EUR | N/A | Legislation: 12-12-2018 <br> In force from: 01-01-2019 |
| For tax year 2019 when the total value of the real estate of a natural person subject to tax is up to 60.000 EUR, ENFIA shall be reduced by $30 \%$. When the total value of the aforementioned real estate exceeds the amount of 60.000 EUR, for the excess amount thereof, the amount of the reduction by $30 \%$ is reduced by seven tenths (0.7) per 1.000 EUR of immovable property and may not exceed 100 EUR. | N/A | Legislation: 3-12-2018 <br> In force from: 01-01-2019 |
| Especially for the year 2019, a reduction is granted for the ENFIA of natural persons, depending on the total value of the immovable property as follows: <br> (a) for property valued at up to EUR 60 000, at a rate of thirty percent (30\%); <br> (b) for property up to EUR 70000 euros, at a rate of twenty-seven percent (27\%); |  |  |
| (c) for property up to EUR 80 000, at a rate of twenty-five percent ( $25 \%$ ); <br> (d) up to EUR 1000000 in value of real estate at a rate of twenty percent (20\%); <br> (e) for a value of real estate of more than EUR 1000 000, at a rate of ten percent (10\%). <br> The total value of the immovable property shall not include the value of the rights to land outside a city plan or settlement. | Neutral | Legislation: 31-07-2019 <br> In force from: 01-01-2019 |

## Spain

Table ES.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 12.3 | 11.6 | 9.6 | 8.2 | 10.0 | 9.8 | 10.4 | 11.2 | 11.6 | 12.0 | 11.8 | 11.8 | 11.9 | 24 | 143.6 |
| VAT | 6.2 | 5.8 | 4.7 | 3.4 | 5.2 | 5.1 | 5.3 | 5.9 | 6.2 | 6.4 | 6.4 | 6.5 | 6.6 | 24 | 79.3 |
| Taxes and duties on imports excluding VAT | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 17 | 2.0 |
| Taxes on products, except VAT and import duties | 4.9 | 4.5 | 3.6 | 3.4 | 3.4 | 3.2 | 3.1 | 3.3 | 3.3 | 3.4 | 3.3 | 3.4 | 3.4 | 18 | 40.6 |
| Other taxes on production | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.4 | 1.8 | 1.9 | 1.9 | 2.0 | 1.9 | 1.8 | 1.8 | 11 | 21.7 |
| Direct taxes | 11.9 | 13.0 | 10.7 | 9.5 | 9.5 | 9.6 | 10.4 | 10.5 | 10.7 | 10.5 | 10.5 | 10.6 | 11.0 | 13 | 132.8 |
| Personal income taxes | 7.0 | 7.6 | 7.1 | 6.7 | 7.0 | 7.2 | 7.5 | 7.6 | 7.7 | 7.4 | 7.3 | 7.5 | 7.8 | 12 | 93.2 |
| Corporate income taxes | 4.0 | 4.6 | 2.8 | 2.2 | 1.8 | 1.8 | 2.1 | 2.0 | 2.0 | 2.2 | 2.2 | 2.2 | 2.5 | 17 | 29.7 |
| Other | 0.9 | 0.9 | 0.9 | 0.6 | 0.6 | 0.6 | 0.7 | 0.9 | 0.9 | 1.0 | 0.9 | 0.9 | 0.8 | 11 | 9.9 |
| Social contributions | 11.8 | 11.8 | 11.9 | 12.0 | 11.9 | 11.8 | 11.7 | 11.5 | 11.6 | 11.4 | 11.4 | 11.5 | 11.7 | 15 | 141.2 |
| Employers' | 8.6 | 8.7 | 8.6 | 8.5 | 8.4 | 8.3 | 8.1 | 8.1 | 8.2 | 8.2 | 8.2 | 8.4 | 8.6 | 7 | 103.3 |
| Households' | 3.2 | 3.1 | 3.2 | 3.6 | 3.5 | 3.5 | 3.6 | 3.4 | 3.4 | 3.2 | 3.2 | 3.1 | 3.2 | 20 | 37.9 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 36.0 | 36.5 | 32.2 | 29.7 | 31.3 | 31.2 | 32.4 | 33.2 | 33.9 | 33.9 | 33.7 | 34.0 | 34.7 | 18 | 417.7 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxat | tion |  |  |  |  |  |
| Central government | 44.9 | 45.9 | 40.8 | 35.5 | 40.6 | 39.1 | 37.3 | 42.0 | 42.6 | 42.9 | 41.9 | 41.3 | 41.8 | 25 | 174.8 |
| State government ( ${ }^{2}$ ) | 14.6 | 14.0 | 14.2 | 15.8 | 13.1 | 14.5 | 17.9 | 14.3 | 13.8 | 14.1 | 14.8 | 15.4 | 15.3 |  | 63.8 |
| Local government | 8.2 | 8.1 | 8.5 | 8.9 | 9.0 | 9.1 | 9.3 | 9.7 | 9.8 | 9.6 | 9.6 | 9.5 | 9.3 | 10 | 38.7 |
| Social security funds | 31.8 | 31.6 | 36.0 | 39.3 | 36.8 | 36.9 | 35.1 | 33.7 | 33.4 | 32.7 | 33.0 | 33.1 | 33.0 | 10 | 137.8 |
| EU institutions | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.7 | 0.7 | 0.7 | 0.6 | 7 | 2.7 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 9.3 | 8.9 | 7.6 | 6.3 | 8.1 | 8.0 | 8.2 | 9.0 | 9.3 | 9.6 | 9.5 | 9.5 | 9.6 | 26 | 115.3 |
| Labour | 16.0 | 16.5 | 16.4 | 16.4 | 16.6 | 16.8 | 16.8 | 16.6 | 16.9 | 16.3 | 16.2 | 16.4 | 16.8 | 15 | 202.1 |
| of which on income from employment | 15.2 | 15.6 | 15.5 | 15.1 | 15.3 | 15.4 | 15.2 | 15.0 | 15.3 | 14.9 | 14.9 | 15.1 | 15.5 | 15 | 186.3 |
| Paid by employers | 8.6 | 8.7 | 8.6 | 8.5 | 8.4 | 8.3 | 8.1 | 8.1 | 8.2 | 8.2 | 8.2 | 8.4 | 8.6 | 8 | 103.3 |
| Paid by employees | 6.5 | 7.0 | 6.8 | 6.6 | 6.9 | 7.1 | 7.1 | 6.9 | 7.1 | 6.7 | 6.7 | 6.7 | 6.9 | 24 | 83.0 |
| Paid by non-employed | 0.8 | 0.8 | 0.9 | 1.3 | 1.4 | 1.4 | 1.6 | 1.7 | 1.6 | 1.4 | 1.3 | 1.3 | 1.3 | 13 | 15.8 |
| Capital | 10.7 | 11.1 | 8.1 | 7.0 | 6.6 | 6.5 | 7.4 | 7.5 | 7.7 | 8.0 | 7.9 | 8.0 | 8.3 | 7 | 100.3 |
| Income of corporations | 4.0 | 4.6 | 2.8 | 2.2 | 1.8 | 1.8 | 2.1 | 2.0 | 2.0 | 2.2 | 2.2 | 2.2 | 2.5 | 17 | 29.7 |
| Income of households | 1.1 | 1.1 | 0.9 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 0.9 | 1.0 | 8 | 12.1 |
| Income of self-employed | 1.7 | 1.8 | 1.6 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.7 | 1.6 | 1.6 | 1.7 | 1.7 | 10 | 20.2 |
| Stock of capital | 3.9 | 3.6 | 2.8 | 2.5 | 2.5 | 2.4 | 2.9 | 3.0 | 3.2 | 3.3 | 3.2 | 3.2 | 3.2 | 6 | 38.2 |

Table ES.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes |  |  |  |  |  |  |  | as \% | of GDP |  |  |  |  |  |  |
| Environmental taxes | 1.8 | 1.8 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.9 | 1.9 | 1.9 | 1.9 | 1.8 | 1.8 | 25 | 22.1 |
| Energy | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 24 | 18.3 |
| 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 | 1.1 | 1.1 | 24 |  |
| Transport | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 22 | 2.9 |
| Pollution and resources | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.04 | 0.08 | 0.07 | 0.08 | 0.08 | 0.08 | 0.08 | 12 | 1.0 |
| E. Property taxes |  |  |  |  |  |  |  | as \% | f GDP |  |  |  |  |  |  |
| Taxes on property | 3.2 | 3.0 | 2.3 | 2.0 | 2.1 | 2.0 | 2.4 | 2.6 | 2.7 | 2.8 | 2.7 | 2.6 | 2.6 | 5 | 31.7 |
| Recurrent taxes on immovable property | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 1.2 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 7 | 14.0 |
| Other taxes on property | 2.5 | 2.3 | 1.5 | 1.2 | 1.1 | 0.9 | 1.2 | 1.3 | 1.4 | 1.5 | 1.5 | 1.4 | 1.5 | 3 | 17.7 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% | \% |  |  |  |  |  |  |
| Consumption | 13.8 | 13.2 | 11.2 | 9.3 | 11.7 | 11.3 | 11.5 | 12.8 | 13.2 | 13.7 | 13.7 | 13.7 | 13.8 | 28 |  |
| Labour | 32.3 | 33.1 | 31.6 | 30.5 | 31.1 | 31.9 | 32.6 | 32.7 | 33.3 | 32.6 | 33.0 | 33.6 | 34.2 | 14 |  |
| G. Payable tax credits |  |  |  |  |  |  |  | as \% | f GDP |  |  |  |  |  |  |
| Total payable tax credits | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 |  | 3.1 |
| Tax expenditure component | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 |  | 1.0 |
| Transfer component | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.2 |  | 2.2 |
| Total tax revenue adjusted for payable tax credits | 36.0 | 36.3 | 32.0 | 29.6 | 31.2 | 31.2 | 32.3 | 33.1 | 33.9 | 33.8 | 33.5 | 33.7 | 34.5 |  | 414.5 |

(') Representing taxes assessed but unlikely to be collected.
(²) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure ES.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2017
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table ES.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Social security contributions: Employee |  |  |
| Yearly update and increase in SSC floor by 22.3\% and upper ceiling by 7.00\%. | Base increase | Announcement: 28-12-2018 <br> Legislation: 29-12-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| Yearly update and increase in SSC lower by 22.3\% and upper ceiling by 7.00\%. | Base increase | Announcement: 28-12-2018 <br> Legislation: 29-12-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Self-employed |  |  |
| Yearly update and increase in SSC floor by $1.25 \%$ and upper ceiling by $7.00 \%$. Minimum contribution rate increase ( $29.8 \%$ to 30\%) also applies for 2019 | Rate increase; base increase | Announcement: 28-12-2018 <br> Legislation: 29-12-2018 <br> In force from: 01-01-2019 |
| Value-added tax |  |  |
| VAT rate on cultural services provided by individuals reduced from $21 \%$ to 10\% | Rate decrease | Announcement: 28-12-2018 <br> Legislation: 29-12-2018 <br> In force from: 01-01-2019 |
| Other excise duties |  |  |
| Embedding regional hydrocarbon tax rates into the national tax rate | Rate increase | Announcement: 03-04-2018 <br> Legislation: 04-07-2018 <br> In force from: 01-01-2019 |
| Recurrent taxes on (net) wealth |  |  |
| Net Wealth Tax application extended up to year-end 2019 | Base increase | Announcement: 28-12-2018 <br> Legislation: 29-12-2018 <br> In force from: 01-01-2019 |
| Net Wealth Tax application extended up to year-end 2020 | Base increase | Announcement: 27-12-2019 <br> Legislation: 28-12-2019 <br> In force from: 01-01-2020 |

## France

Table FR.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 15.2 | 15.0 | 14.8 | 15.0 | 14.8 | 15.2 | 15.4 | 15.6 | 15.8 | 15.9 | 16.1 | 16.4 | 16.7 | 5 | 393.0 |
| VAT | 7.1 | 7.0 | 6.9 | 6.7 | 6.8 | 6.8 | 6.8 | 6.8 | 6.9 | 6.9 | 6.9 | 7.1 | 7.2 | 18 | 168.9 |
| Taxes and duties on imports excluding VAT | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 24 | 2.8 |
| Taxes on products, except VAT and import duties | 3.9 | 3.8 | 3.7 | 3.7 | 3.8 | 4.0 | 4.1 | 4.1 | 4.2 | 4.4 | 4.5 | 4.6 | 4.8 | 8 | 112.2 |
| Other taxes on production | 4.1 | 4.2 | 4.2 | 4.5 | 4.1 | 4.2 | 4.4 | 4.5 | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 | 2 | 109.1 |
| Direct taxes | 12.3 | 12.2 | 12.3 | 11.0 | 11.6 | 12.2 | 12.9 | 13.4 | 13.2 | 13.2 | 13.1 | 13.5 | 13.9 | 8 | 327.2 |
| Personal income taxes | 7.8 | 7.7 | 7.9 | 7.8 | 7.7 | 7.9 | 8.5 | 8.8 | 8.8 | 8.8 | 8.7 | 8.7 | 9.6 | 8 | 226.3 |
| Corporate income taxes | 3.0 | 3.0 | 3.0 | 1.8 | 2.3 | 2.6 | 2.7 | 2.8 | 2.7 | 2.6 | 2.6 | 2.9 | 2.7 | 14 | 63.5 |
| Other | 1.4 | 1.5 | 1.4 | 1.5 | 1.5 | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.9 | 1.6 | 3 | 37.4 |
| Social contributions | 16.0 | 15.8 | 15.8 | 16.4 | 16.2 | 16.3 | 16.5 | 16.8 | 17.0 | 16.8 | 16.8 | 16.8 | 16.2 | 1 | 380.2 |
| Employers' | 10.9 | 10.7 | 10.8 | 11.1 | 11.0 | 11.2 | 11.3 | 11.4 | 11.5 | 11.3 | 11.2 | 11.3 | 11.3 | 1 | 265.1 |
| Households' | 5.2 | 5.1 | 5.1 | 5.2 | 5.2 | 5.1 | 5.3 | 5.5 | 5.5 | 5.5 | 5.5 | 5.6 | 4.9 | 14 | 115.0 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |  |  |
| Total | 43.3 | 42.7 | 42.6 | 42.2 | 42.3 | 43.4 | 44.5 | 45.5 | 45.7 | 45.7 | 45.7 | 46.4 | 46.5 | 1 | 1093.5 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 38.3 | 37.5 | 36.4 | 33.5 | 36.6 | 34.2 | 34.4 | 35.0 | 34.5 | 34.7 | 34.6 | 35.3 | 34.8 | 26 | 381.0 |
| State government ( ${ }^{( }$) | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Local government | 10.9 | 11.3 | 11.4 | 12.2 | 9.9 | 12.3 | 12.4 | 12.1 | 12.2 | 12.4 | 12.7 | 12.6 | 12.8 | 6 | 139.7 |
| Social security funds | 50.6 | 51.0 | 51.9 | 54.1 | 53.2 | 53.3 | 53.0 | 52.7 | 53.1 | 52.6 | 52.3 | 51.7 | 52.0 | 1 | 568.1 |
| EU institutions | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 | 0.4 | 21 | 4.6 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 10.9 | 10.7 | 10.5 | 10.5 | 10.6 | 10.8 | 10.9 | 11.0 | 11.1 | 11.2 | 11.3 | 11.5 | 11.7 | 16 | 275.9 |
| Labour | 21.8 | 21.5 | 21.7 | 22.3 | 22.2 | 22.5 | 23.1 | 23.7 | 23.9 | 23.7 | 23.7 | 23.8 | 23.9 | 2 | 562.6 |
| of which on income from employment | 20.4 | 20.1 | 20.2 | 20.7 | 20.6 | 21.0 | 21.6 | 22.1 | 22.3 | 22.0 | 22.1 | 22.1 | 22.1 | 2 | 519.5 |
| Paid by employers | 12.0 | 11.8 | 11.9 | 12.4 | 12.7 | 12.9 | 13.1 | 13.3 | 13.4 | 13.2 | 13.1 | 13.2 | 13.2 | 1 | 309.8 |
| Paid by employees | 8.4 | 8.3 | 8.3 | 8.3 | 7.9 | 8.1 | 8.6 | 8.8 | 8.9 | 8.8 | 8.9 | 9.0 | 8.9 | 14 | 209.7 |
| Paid by non-employed | 1.4 | 1.4 | 1.5 | 1.6 | 1.6 | 1.6 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.7 | 1.8 | 9 | 43.1 |
| Capital | 10.6 | 10.5 | 10.4 | 9.4 | 9.4 | 10.1 | 10.5 | 10.8 | 10.7 | 10.7 | 10.6 | 11.0 | 10.8 | 3 | 255.0 |
| Income of corporations | 3.0 | 3.0 | 3.0 | 1.8 | 2.5 | 2.8 | 2.9 | 2.9 | 2.8 | 2.8 | 2.8 | 3.1 | 2.9 | 13 | 67.6 |
| Income of households | 0.9 | 0.9 | 1.0 | 1.0 | 1.1 | 1.3 | 1.7 | 1.9 | 1.8 | 1.8 | 1.7 | 1.7 | 1.9 | 1 | 44.1 |
| Income of self-employed | 2.2 | 2.1 | 2.1 | 2.1 | 2.2 | 2.0 | 1.9 | 2.0 | 2.0 | 1.9 | 1.8 | 1.7 | 1.8 | 7 | 42.7 |
| Stock of capital | 4.5 | 4.5 | 4.4 | 4.5 | 3.7 | 4.0 | 4.0 | 4.1 | 4.1 | 4.3 | 4.3 | 4.5 | 4.3 | 3 | 100.5 |

Table FR.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.0 | 1.9 | 1.8 | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 2.2 | 2.2 | 2.3 | 2.4 | 17 | 55.9 |
| Energy | 1.6 | 1.5 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.8 | 1.9 | 1.9 | 2.0 | 12 | 46.7 |
| of which transport fuel taxes | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.3 | 17 |  |
| Transport | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 20 | 6.3 |
| Pollution and resources | 0.13 | 0.13 | 0.13 | 0.13 | 0.12 | 0.13 | 0.15 | 0.15 | 0.15 | 0.14 | 0.14 | 0.13 | 0.12 | 7 | 2.9 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 3.1 | 3.2 | 3.1 | 3.1 | 4.0 | 4.3 | 4.3 | 4.3 | 4.5 | 4.6 | 4.7 | 4.8 | 4.6 | 1 | 108.0 |
| Recurrent taxes on immovable property | 1.9 | 1.9 | 2.0 | 2.2 | 2.9 | 3.0 | 3.1 | 3.1 | 3.2 | 3.2 | 3.3 | 3.2 | 3.1 | 1 | 73.8 |
| Other taxes on property | 1.2 | 1.2 | 1.1 | 0.9 | 1.1 | 1.3 | 1.2 | 1.2 | 1.3 | 1.4 | 1.4 | 1.6 | 1.5 | 4 | 34.3 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 16.7 | 16.4 | 16.1 | 15.6 | 15.8 | 16.2 | 16.4 | 16.5 | 16.8 | 17.0 | 17.2 | 17.5 | 17.9 | 19 |  |
| Labour | 39.1 | 38.9 | 38.9 | 38.6 | 38.5 | 39.4 | 40.2 | 40.9 | 41.2 | 41.2 | 41.1 | 41.2 | 40.9 | 6 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.3 | 0.5 | 0.6 | 1.0 | 0.9 | 0.7 | 0.7 | 0.6 | 1.0 | 1.2 | 1.2 | 1.3 | 1.5 |  | 36.2 |
| Tax expenditure component | : | : | : | : | 0.5 | 0.4 | 0.5 | 0.5 | 0.6 | 0.7 | 0.6 | 0.6 | 0.9 |  | 20.3 |
| Transfer component | : | : | : | : | 0.4 | 0.3 | 0.2 | 0.2 | 0.4 | 0.5 | 0.5 | 0.6 | 0.7 |  | 15.9 |
| Total tax revenue adjusted for payable tax credits | 43.0 | 42.2 | 42.0 | 41.2 | 41.4 | 42.7 | 43.8 | 44.9 | 44.7 | 44.5 | 44.5 | 45.1 | 44.9 |  | 1057.3 |

(') Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure FR.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^10]Note: EU-27 represents EU Member States without UK

Table FR.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Introduction of an income tax withholding system. In the current system (until the end of 2018), taxpayers pay their income tax by September for the previous tax year. This reform will introduce a Pay-as-you-earn system. | Neutral | Legislation: 29-12-2016 <br> In force from: 01-01-2019 |
| The first scale of the income tax scheme will be reduced from $14 \%$ to $11 \%$ and the tax relief mechanism (décote) is adjusted to smooth the entrance of income tax for tax households located in the first scale. This reform has be designed such as to be neutral above the second scale. | Rate decrease | Announcement: 25-04-2019 <br> Legislation: 28-12-2019 <br> In force from: 01-01-2020 |
| The increase in the rate of the contribution sociale généralisée implemented in 2018 is cancelled for a large part of retired people | Rate decrease | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| Impact on PIT of the CICE - SSC switch | Rate increase | Legislation: 21-12-2018 <br> In force from: 01-01-2019 |
| Removal of income tax on revenue associated to overtime work | Base decrease | Legislation: 21-12-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Employee |  |  |
| Removal of employee's SSC on revenue associated to overtime work | Base decrease | Legislation: 21-12-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| Tax exemption (Forfait social) for profit-sharing schemes in small and medium enterprises | Rate decrease | Legislation: 21-12-2018 <br> In force from: 01-01-2019 |
| Reduction of specific lump-sum deduction (Déduction forfaitaire spécifique) | Rate increase | Legislation: 28-12-2019 <br> In force from: 01-01-2020 |
| Taxes on payroll and workforce |  |  |
| Increase in pension contributions Agirc-Arrco | Rate increase | Legislation: 29-12-2015 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| The payment rules for the CIT have been amended so that big companies have to pay a higher share of their expected increase of CIT during the current year if they anticipate higher profitability | Base increase | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| Postponement of the cut in corporate tax rate (from 33\% to 25\%) for large firms | Rate increase | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| Reform of the tax consolidation regime (fiscal exoneration of long-term gross capital gains) | Rate increase; base increase | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| Environmentally-related taxes |  |  |
| Removal of increase of the carbon component within the TICPE from 2019 | Rate decrease | Legislation: 28-12-2018 In force from: 01-01-2019 |
| Removal of impact on TICGN of the energy taxation from 2019 | Rate decrease | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| End of non-road fuel (GNR) niche tax | Rate increase | Legislation: 28-12-2019 In force from: 01-07-2020 |
| Removal of harmonisation of taxation of diesel and petrol from 2019 | Rate decrease | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| Recurrent taxes on immovable property (business and residential) |  |  |
| Removal of the housing tax (Taxe d'habitation) on the main home for the remaining 20\% of French taxpayers. This removal will be gradually enforced from 2021 to 2023. | Rate decrease; base decrease | Legislation: 28-12-2019 <br> In force from: 01-01-2021 |
| Other taxes |  |  |
| Creation of French digital tax (tax on digital services) | New tax | Legislation: 28-12-2018 In force from: 01-01-2019 |

## Croatia

Table HR.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking 2018 | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | of GDP |  |  |  |  |  |  |
| Indirect taxes | 18.3 | 18.0 | 17.8 | 17.0 | 17.6 | 17.2 | 18.1 | 18.6 | 18.6 | 19.2 | 19.4 | 19.6 | 20.1 | 2 | 10.4 |
| VAT | 12.0 | 11.8 | 11.8 | 11.2 | 11.4 | 11.3 | 12.3 | 12.6 | 12.6 | 12.8 | 12.9 | 13.2 | 13.5 | 1 | 6.9 |
| Taxes and duties on imports excluding VAT | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 27 | 0.0 |
| Taxes on products, except VAT and import duties | 4.9 | 4.7 | 4.5 | 4.2 | 4.6 | 4.3 | 4.2 | 4.6 | 4.8 | 5.0 | 5.1 | 5.2 | 5.4 | 2 | 2.8 |
| Other taxes on production | 0.9 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.1 | 1.2 | 18 | 0.6 |
| Direct taxes | 7.0 | 7.5 | 7.3 | 7.4 | 6.6 | 6.4 | 6.3 | 6.5 | 6.3 | 6.1 | 6.5 | 6.3 | 6.5 | 25 | 3.3 |
| Personal income taxes | 3.6 | 3.9 | 3.9 | 3.9 | 3.5 | 3.4 | 3.7 | 3.9 | 3.9 | 3.5 | 3.6 | 3.3 | 3.5 | 25 | 1.8 |
| Corporate income taxes | 2.8 | 3.1 | 2.9 | 2.6 | 1.9 | 2.3 | 2.0 | 2.0 | 1.8 | 1.9 | 2.2 | 2.3 | 2.3 | 18 | 1.2 |
| Other | 0.6 | 0.6 | 0.6 | 0.9 | 1.2 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 14 | 0.3 |
| Social contributions | 11.5 | 11.5 | 11.7 | 12.1 | 11.8 | 11.6 | 11.5 | 11.2 | 11.8 | 12.0 | 11.9 | 11.9 | 12.0 | 13 | 6.2 |
| Employers' | 6.1 | 6.1 | 6.3 | 6.5 | 6.3 | 6.2 | 6.0 | 5.7 | 6.1 | 6.2 | 5.8 | 5.8 | 5.8 | 15 | 3.0 |
| Households' | 5.4 | 5.4 | 5.5 | 5.6 | 5.5 | 5.4 | 5.5 | 5.5 | 5.7 | 5.8 | 6.1 | 6.1 | 6.2 | 9 | 3.2 |
| Less: capital transfers (') | : | : | : | : | : | : | : | : | : | : | : |  |  |  |  |
| Total | 36.8 | 37.0 | 36.9 | 36.4 | 36.0 | 35.2 | 35.9 | 36.4 | 36.7 | 37.3 | 37.8 | 37.8 | 38.6 | 12 | 19.9 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | I taxat | tion |  |  |  |  |  |
| Central government | 56.9 | 56.5 | 55.5 | 53.8 | 55.0 | 54.7 | 55.0 | 55.8 | 54.3 | 55.9 | 56.5 | 57.0 | 56.9 | 18 | 11.3 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : |  |  |  |  |
| Local government | 11.9 | 12.4 | 12.7 | 13.0 | 12.3 | 12.4 | 13.1 | 13.3 | 13.2 | 11.7 | 11.7 | 11.2 | 11.7 | 8 | 2.3 |
| Social security funds | 31.3 | 31.1 | 31.8 | 33.2 | 32.7 | 32.9 | 31.9 | 30.8 | 32.2 | 32.1 | 31.4 | 31.5 | 31.1 | 13 | 6.2 |
| EU institutions | : | : | : | : | : | : | : | 0.1 | 0.3 | 0.3 | 0.4 | 0.3 | 0.2 | 28 | 0.0 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | GDP |  |  |  |  |  |  |
| Consumption | 17.8 | 17.4 | 17.1 | 16.4 | 17.0 | 16.6 | 17.6 | 18.0 | 18.0 | 18.5 | 18.7 | 19.0 | 19.4 | 1 | 10.0 |
| Labour | 14.3 | 14.6 | 14.9 | 15.6 | 15.1 | 14.4 | 14.5 | 14.3 | 14.9 | 14.7 | 14.3 | 14.0 | 14.3 | 21 | 7.4 |
| of which on income from employment | 14.2 | 14.5 | 14.7 | 15.4 | 15.0 | 14.3 | 14.4 | 14.1 | 14.8 | 14.6 | 14.2 | 13.9 | 14.2 | 19 | 7.3 |
| Paid by employers | 6.1 | 6.1 | 6.3 | 6.5 | 6.3 | 6.2 | 6.0 | 5.7 | 6.1 | 6.2 | 5.8 | 5.8 | 5.8 | 16 | 3.0 |
| Paid by employees | 8.1 | 8.4 | 8.5 | 9.0 | 8.7 | 8.1 | 8.4 | 8.4 | 8.7 | 8.4 | 8.4 | 8.1 | 8.4 | 16 | 4.3 |
| Paid by non-employed | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 24 | 0.0 |
| Capital | 4.8 | 5.1 | 4.9 | 4.5 | 3.8 | 4.2 | 3.9 | 4.1 | 3.8 | 4.1 | 4.8 | 4.8 | 4.9 | 22 | 2.5 |
| Income of corporations | 2.8 | 3.1 | 2.9 | 2.6 | 1.9 | 2.3 | 2.0 | 2.0 | 1.8 | 1.9 | 2.2 | 2.3 | 2.3 | 20 | 1.2 |
| Income of households | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.7 | 0.7 | 0.7 | 0.7 | 12 | 0.4 |
| Income of self-employed | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.6 | 0.6 | 0.6 | 20 | 0.3 |
| Stock of capital | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 20 | 0.6 |

Table HR.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 3.3 | 3.1 | 2.9 | 2.8 | 3.0 | 2.7 | 2.6 | 2.9 | 3.2 | 3.4 | 3.5 | 3.5 | 3.6 | 3 | 1.9 |
| Energy | 2.2 | 2.0 | 1.8 | 1.9 | 2.2 | 1.8 | 1.7 | 2.0 | 2.3 | 2.5 | 2.6 | 2.6 | 2.8 | 4 | 1.4 |
| of which transport fuel taxes | 1.5 | 1.1 | 0.9 | 0.9 | 1.9 | 1.7 | 1.7 | 2.0 | 2.1 | 2.3 | 2.3 | 2.3 | 2.2 | 2 |  |
| Transport | 1.1 | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 0.8 | 6 | 0.4 |
| Pollution and resources | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 20 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.0 | 1.1 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.1 | 1.2 | 1.1 | 1.1 | 1.2 | 14 | 0.6 |
| Recurrent taxes on immovable property | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 14 | 0.3 |
| Other taxes on property | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 20 | 0.3 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 22.2 | 21.8 | 21.7 | 20.9 | 21.7 | 20.5 | 21.5 | 21.7 | 21.7 | 22.7 | 23.0 | 23.3 | 23.8 | 3 |  |
| Labour | 30.1 | 30.7 | 31.1 | 31.3 | 31.1 | 30.2 | 30.3 | 30.5 | 31.8 | 31.5 | 30.9 | 30.2 | 30.9 | 21 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | . |  | . | : | . | . | . | : | : | : | : | : | : |  |  |
| Tax expenditure component | : |  | : | : | : | . | : | : | : | : | : | : | : |  |  |
| Transfer component | : |  | : | : | : | . | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : |  |  | : | . | : | : | : | : | : | : | . |  |  |  |

${ }^{\text {(') }}$ Representing taxes assessed but unlikely to be collected.
${ }^{(2)}$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure HR.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^11]Table HR.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Tax liability is reduced by $100 \%$ for young persons up to the 25 th year of age and by $50 \%$ for young persons from 26 to 30 years of age for a salary up to the amount of annual base of HRK 360000. | Base decrease | Legislation: 11-12-2019 <br> In force from: 01-01-2020 |
| Increased taxpayer's personal allowance from HRK 3800 to HRK 4000 | N/A | Legislation: 11-12-2019 In force from: 01-01-2020 |
| The employer can pay the employee a non-taxable meal allowance in two ways: <br> Payment of a flat fee up to HRK 5000 per year. <br> Or by paying for the cost of food based on authentic documentation with a cashless payment of up to HRK 12000 per year. The employer can pay the employee a non-taxable accommodation in full amount | N/A | Legislation: 28-08-2019 <br> In force from: 01-09-2019 |
| Receipts gained from temporary or occasional jobs in agriculture are taxed at the rate of $12 \%$ as final other income | Rate decrease | Legislation: 30-11-2018 <br> In force from: 01-01-2019 |
| Tax treatment of awarding or optionally purchasing own shares is harmonized at the rate of $24 \%$ for all taxpayers within the framework of income from capital | Neutral | Legislation: 30-11-2018 In force from: 01-01-2019 |
| Annual tax base for the application of the rate of $24 \%$ was increased from HRK 210000 to HRK 360000 (monthly from HRK 17500 to HRK 30000 ). | N/A | Legislation: 30-11-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| Abolition of two contributions: contribution to compulsory insurance in case of workplace accident and professional illness (rate $0.5 \%$ ) and contribution to compulsory insurance in case of unemployment (rate $1.7 \%$ ). Increased rate for contributions for obligatory health | Rate decrease | Legislation: 30-11-2018 <br> In force from: 01-01-2019 |

## Social security contributions: Self-employed

Abolition of two contributions: contribution to compulsory insurance in case of workplace accident and professional illness (rate $0.5 \%$ ) and contribution to compulsory insurance in case of unemployment (rate 1.7\%). Increased rate for contributions for obligatory health insurance from $15 \%$ to $16.5 \%$.

| Corporate income tax |  |  |
| :---: | :---: | :---: |
| The $12 \%$ tax rate applies to taxpayers earning up to HRK 7.5 million ( the threshold was HRK 3 million) | Rate decrease | Legislation: 11-12-2019 <br> In force from: 01-01-2020 |
| Value-added tax |  |  |
| Taxation of vouchers in accordance with Council Directive 2016/1065/EU. | Neutral | Legislation: 09-12-2016 In force from: 01-01-2019 |
| The threshold for applying the taxation procedure according to charged fees is raised from HRK 3000000 to HRK 7500000 | Neutral | Legislation: 4-12-2019 <br> In force from: 01-01-2020 |
| Abolition of conditions relating to the generating and distribution of profits for the application of VAT exemption for other persons who are not granted public authority who perform activities of public interest. | Base decrease | Legislation: 4-12-2019 In force from: 01-01-2020 |
| Reduced VAT rate of $13 \%$ applies additionally to preparation and serving of food and desserts in and outside of restaurant and catering facilities and to services and related copyright of holders of phonogram rights. | Rate decrease; base decrease | Legislation: 4-12-2019 <br> In force from: 01-01-2020 |
| Obligations for supplies of telecommunications, broadcasting and electronically supplied services in accordance with Council Directive 2017/2455/EU. | Neutral | Legislation: 26-11-2018 <br> In force from: 01-01-2019 |
| Abolition of HRK 400000 threshold for the deduction of $50 \%$ of input tax on personal cars. | Neutral | Legislation: 26-11-2018 <br> In force from: 01-01-2019 |
| Compulsory entry into VAT system for the taxpayer who crosses the threshold during the year, compulsory submission of special records on received invoices in addition to the VAT return, application of reverse charge mechanism to supplies of concrete steel and iron and products of concrete steel and iron. | Neutral | Legislation: 26-11-2018 <br> In force from: 01-01-2019 |
| Reduced rate of $5 \%$ has been extended to all medicines which have the approval of the competent authority for medicines and medical products, reduced VAT rate of $13 \%$ applies additionally to baby diapers, supply of live animals, fresh or chilled meat, fresh or chilled sausages or similar meat products, fresh or chilled fish, molluscs or other aquatic invertebrates, fresh or chilled crustaceans, fresh or chilled vegetables, roots and tubers, including dried leguminous vegetables, fresh and dried fruits and nuts, fresh poultry eggs in shell, services and related copyright of writers, composers and performing artists. | Rate decrease; base decrease | Legislation: 26-11-2018 In force from: 01-01-2019 |
| Harmonisation and simplification of certain rules in the VAT system for the taxation of trade between Member States in accordance with Council Directive 2018/1910/EU. | Neutral | Legislation: 4-12-2019 <br> In force from: 01-01-2020 |
| Transaction taxes (movable and immovable property) |  |  |
| Decrease of tax rate for real estate transfer tax from 4\% to 3\%. | Rate decrease | Legislation: 30-11-2018 In force from: 01-01-2019 |

## Italy

## Table IT.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 14.6 | 14.5 | 13.7 | 13.5 | 14.0 | 14.1 | 15.3 | 14.9 | 15.4 | 15.2 | 14.4 | 14.5 | 14.5 | 10 | 256.7 |
| VAT | 5.9 | 5.9 | 5.7 | 5.5 | 6.0 | 6.0 | 5.9 | 5.8 | 5.9 | 6.1 | 6.0 | 6.2 | 6.2 | 27 | 109.4 |
| Taxes and duties on imports excluding VAT | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 22 | 2.3 |
| Taxes on products, except VAT and import duties | 5.0 | 4.9 | 4.7 | 5.0 | 4.9 | 5.1 | 5.4 | 5.4 | 5.6 | 5.3 | 5.5 | 5.2 | 5.2 | 3 | 92.4 |
| Other taxes on production | 3.5 | 3.5 | 3.1 | 2.9 | 2.9 | 2.9 | 3.8 | 3.6 | 3.7 | 3.6 | 2.8 | 2.9 | 3.0 | 5 | 52.6 |
| Direct taxes | 13.8 | 14.5 | 14.7 | 14.9 | 14.3 | 14.2 | 14.9 | 15.2 | 14.7 | 14.7 | 14.9 | 14.6 | 14.2 | 7 | 250.4 |
| Personal income taxes | 10.5 | 10.9 | 11.3 | 11.2 | 11.3 | 11.1 | 11.8 | 11.9 | 11.9 | 12.1 | 11.8 | 11.7 | 11.6 | 5 | 204.4 |
| Corporate income taxes | 2.8 | 3.1 | 2.9 | 2.4 | 2.3 | 2.2 | 2.3 | 2.5 | 2.2 | 2.0 | 2.1 | 2.1 | 1.9 | 25 | 32.8 |
| Other | 0.5 | 0.5 | 0.5 | 1.3 | 0.7 | 0.9 | 0.7 | 0.8 | 0.6 | 0.6 | 1.0 | 0.8 | 0.7 | 12 | 13.2 |
| Social contributions | 11.6 | 12.3 | 12.7 | 13.2 | 13.0 | 12.8 | 13.0 | 13.0 | 12.9 | 12.9 | 12.7 | 12.7 | 13.0 | 10 | 230.0 |
| Employers' | 8.1 | 8.5 | 8.6 | 9.1 | 9.0 | 8.8 | 8.8 | 8.8 | 8.7 | 8.7 | 8.5 | 8.5 | 8.7 | 5 | 154.2 |
| Households' | 3.5 | 3.8 | 4.1 | 4.1 | 4.0 | 4.0 | 4.2 | 4.3 | 4.2 | 4.3 | 4.2 | 4.2 | 4.3 | 15 | 75.8 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : | : | : | : | : |  | : | : |  |  |  |  |
| Total | 40.0 | 41.3 | 41.1 | 41.5 | 41.2 | 41.1 | 43.1 | 43.2 | 42.9 | 42.8 | 42.1 | 41.8 | 41.8 | 7 | 737.1 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 58.4 | 57.6 | 57.2 | 57.2 | 57.4 | 57.5 | 57.9 | 58.2 | 57.9 | 57.7 | 59.5 | 59.0 | 58.1 | 16 | 428.4 |
| State government ( ${ }^{( }$) | : | : | : | : | : | : | : | : |  | : | : |  |  |  |  |
| Local government | 12.2 | 12.3 | 11.5 | 10.8 | 10.8 | 11.0 | 11.7 | 11.3 | 11.8 | 11.4 | 9.9 | 10.0 | 10.2 | 9 | 75.4 |
| Social security funds | 29.0 | 29.8 | 31.0 | 31.7 | 31.5 | 31.2 | 30.1 | 30.2 | 30.0 | 30.2 | 30.2 | 30.4 | 31.2 | 12 | 230.0 |
| EU institutions | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.6 | 0.4 | 0.6 | 0.5 | 16 | 3.4 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 10.5 | 10.4 | 10.0 | 10.1 | 10.6 | 10.7 | 11.1 | 10.8 | 11.1 | 11.1 | 11.2 | 11.1 | 11.1 | 21 | 196.8 |
| Labour | 19.5 | 20.2 | 20.8 | 21.4 | 21.5 | 21.1 | 21.6 | 21.6 | 21.3 | 21.1 | 20.6 | 20.7 | 21.0 | 7 | 371.0 |
| of which on income from employment | 17.3 | 18.0 | 18.4 | 18.9 | 18.8 | 18.4 | 18.7 | 18.7 | 18.3 | 18.1 | 17.6 | 17.7 | 18.0 | 9 | 317.9 |
| Paid by employers | 9.9 | 10.2 | 10.2 | 10.5 | 10.4 | 10.3 | 10.3 | 10.2 | 10.0 | 9.7 | 9.3 | 9.4 | 9.7 | 5 | 170.6 |
| Paid by employees | 7.5 | 7.8 | 8.2 | 8.3 | 8.3 | 8.1 | 8.4 | 8.5 | 8.3 | 8.4 | 8.3 | 8.3 | 8.3 | 17 | 147.3 |
| Paid by non-employed | 2.2 | 2.2 | 2.4 | 2.6 | 2.7 | 2.7 | 2.9 | 2.9 | 3.0 | 3.1 | 3.0 | 3.0 | 3.0 | 3 | 53.1 |
| Capital | 9.9 | 10.7 | 10.3 | 10.0 | 9.2 | 9.3 | 10.5 | 10.7 | 10.5 | 10.6 | 10.3 | 10.0 | 9.6 | 5 | 169.4 |
| Income of corporations | 3.4 | 3.8 | 3.6 | 2.9 | 2.8 | 2.7 | 2.9 | 3.1 | 2.7 | 2.7 | 2.6 | 2.5 | 2.3 | 18 | 41.4 |
| Income of households | 1.2 | 1.3 | 1.3 | 1.2 | 1.0 | 1.0 | 1.2 | 1.3 | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | 7 | 20.4 |
| Income of self-employed | 3.2 | 3.4 | 3.5 | 3.2 | 3.2 | 3.2 | 3.4 | 3.3 | 3.2 | 3.4 | 3.3 | 3.2 | 3.2 | 2 | 56.5 |
| Stock of capital | 2.2 | 2.2 | 1.9 | 2.7 | 2.2 | 2.3 | 2.9 | 3.0 | 3.1 | 3.1 | 3.2 | 3.0 | 2.9 | 7 | 51.2 |

Table IT.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.9 | 2.7 | 2.6 | 2.8 | 2.8 | 3.0 | 3.5 | 3.4 | 3.6 | 3.4 | 3.5 | 3.3 | 3.3 | 7 | 57.8 |
| Energy | 2.3 | 2.1 | 2.0 | 2.2 | 2.2 | 2.4 | 2.8 | 2.8 | 2.9 | 2.7 | 2.8 | 2.6 | 2.6 | 5 | 46.3 |
| of which transport fuel taxes | 1.4 | 1.4 | 1.3 | 1.4 | 1.4 | 1.4 | 1.7 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 14 |  |
| Transport | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 10 | 10.9 |
| Pollution and resources | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.04 | 0.04 | 0.04 | 0.04 | 16 | 0.6 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 2.0 | 2.0 | 1.7 | 2.1 | 1.8 | 2.0 | 2.5 | 2.6 | 2.8 | 2.7 | 2.4 | 2.4 | 2.4 | 8 | 43.0 |
| Recurrent taxes on immovable property | 0.8 | 0.8 | 0.6 | 0.6 | 0.6 | 0.6 | 1.5 | 1.4 | 1.7 | 1.7 | 1.4 | 1.4 | 1.4 | 5 | 25.0 |
| Other taxes on property | 1.2 | 1.2 | 1.1 | 1.5 | 1.2 | 1.4 | 1.0 | 1.2 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 8 | 18.0 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 15.1 | 15.1 | 14.4 | 14.2 | 14.8 | 15.0 | 15.4 | 15.2 | 15.6 | 15.6 | 15.9 | 15.7 | 15.7 | 25 |  |
| Labour | 41.6 | 43.5 | 43.7 | 43.6 | 43.9 | 43.4 | 44.0 | 44.2 | 43.6 | 43.4 | 42.5 | 42.6 | 42.7 | 3 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 | 0.8 | 0.9 | 0.7 | 0.9 | 0.6 |  | 11.4 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.5 | 0.5 | 0.5 | 0.5 |  | 8.8 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 | 0.5 | 0.4 | 0.2 | 0.4 | 0.1 |  | 2.6 |
| Total tax revenue adjusted for payable tax credits | 40.0 | 41.3 | 41.1 | 41.5 | 41.2 | 41.1 | 42.8 | 43.0 | 42.1 | 42.0 | 41.3 | 40.9 | 41.1 |  | 725.7 |

()) Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure IT.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

## Table IT.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| A cap has been introduced as for 19\% PIT tax credits concerning defined expenses, (e.g. health expenses or mortgage interests on owner occupied houses). The taxpayer is fully entitled to the tax credit up to EUR 120000 of taxable income, then the amount decreases down to 0 at EUR 240000 of taxable income. | Base increase | Legislation: 27-12-2019 <br> In force from: 01-01-2020 |
| The 10\% reduced substitute rate for agreed rents becomes definitive as from 2020. It was originally scheduled to increase up to $15 \%$ as from 2020. | Rate decrease | Legislation: 27-12-2019 <br> In force from: 01-01-2020 |
| The $21 \%$ substitute rate on individuals rental income, not as business income, has been extended to commercial real estate, as concerns of new contracts stipulated in 2019. | Rate decrease | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| Personal income tax: Unincorporated businesses/Self employment income |  |  |
| The measure increased the revenues threshold up to EUR 65000 for entrepreneurs and self employed included in Regime Forfetario. The tax base is estimated as a fixed percentage of revenues (varying depending on the activity). A $15 \%$ substitute tax rate is applied to the tax base instead of progressive PIT. | Rate decrease | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| Introduction of restrictions on access to the Regime Forfetario and rewarding system for the use of electronic invoicing. | Base decrease | Legislation: 27-12-2019 <br> In force from: 01-01-2020 |
| The $20 \%$ PIT substitute rate for self employed and entrepreneurs with revenues level from EUR 65000 up to EUR 100 000, originally scheduled to entry into force on Jan 2020, has been abolished as from 2020, so never entering into force. | Rate increase | Legislation: 27-12-2019 <br> In force from: 01-01-2020 |
| PIT business income taxpayers can indefinitely carry forward losses, uniforming simplified and ordinary accounting. | Base decrease | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| The measure approved a 9 pp statutory tax rate decrease with regard to reinvested earnings corresponding to tangible assets acquisitions costs or employment increase. | Rate decrease | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| The increase of investment costs concerning innovative instruments and intangible assets has been extended up to 31th December 2020 for investments already planned within 2019. As for innovative instruments, the deduction is fixed at $170 \%$ for amounts under EUR 2.5 million, $100 \%$ for amounts over EUR 2.5 million and $50 \%$ for amounts from EUR 10 to EUR 20 million. The allowance doesn't work for amounts over EUR 20 million. As for intangible assets the increase is confirmed at $40 \%$. | Base decrease | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| The measure modifies the percentage of deductibility of company vehicles costs, differentiating it on the basis of the carbon emissions values, so that as they increase the deductibility decreases. | Base increase | Legislation: 27-12-2019 <br> In force from: 01-07-2020 |
| The IMU (municipal tax) deductibility from business income of CIT and PIT taxpayers increases from $20 \%$ to $40 \%$ as concerns real estate used as capital goods. | Base decrease | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| The 9 pp statutory tax rate decrease with regard to reinvested earnings has been abolished as of $1^{\text {st }}$ Jan 2019 (so never entering effectively into force). At the same time the ACE measure has been reintroduced as from 2019. The ACE notional return rate has been fixed at $1.3 \%$ (previously $1.5 \%$ in 2018). | Rate increase; base decrease | Legislation: 27-12-2019 <br> In force from: 01-01-2020 |
| ACE has been abolished. The measure concerned a deduction corresponding to the notional return of equity increase. | Base increase | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |

In place of the previous measures concerning the increase of investments cost (super and hiper depreciation), a new allowance has been introduced: it concerns of a tax credit for investments cost incurred in 2020 or up to 30.6.2021, (if the investment has been finalized in 2020), related to new, innovative and intangible assets (industry 4.0). As concerns innovative tangible assets the tax credit amount is $40 \%$ of the cost if the amount is under EUR 2.5 million, $20 \%$ for the amount over EUR 2.5 million up to the maximum threshold of EUR 10 million. As for intangible assets the tax credit is estimated at $15 \%$ of investment cost up to the maximum threshold of EUR 700000 . Finally as for other new tangible assets investment cost, the tax credit amount is $6 \%$ of the investment within the maximum threshold of investment cost of EUR 2 million.
A tax credit for $R$ and $D$, green transition and innovative technology investments cost has been introduced in place of the previous $R$ and $D$ tax credit abolished as for 2020. The amount of the tax credit depends on two factors that will need to be multiplied to compute the amount of the tax credit: 1) the type of cost (ranging from $150 \%$ of labour costs to $20 \%$ of consulting fees 2 ) the type of activity (ranging from $12 \%$ for R and D activities to $6 \%$ for design activities, maximum limit also apply).

| Value-added tax |  |  |
| :--- | :--- | :--- | :--- |
| A 5\% VAT reduced rate for compostable feminine hygiene products has been introduced. | Rate decrease | Legislation: 19-12-2019 <br> In force from: 01-01-2020 |

Table IT.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Environmentally-related taxes |  |  |
| A consumption tax concerning plastic packaging materials has been approved. The tax amount to be paid is EUR 0.45 per kilo. Compostable plastic materials and medical plastic devices are not included. | New tax | Legislation: 27-12-2019 <br> In force from: 01-07-2020 |
| Health-related taxes |  |  |
| A consumption tax over soft drinks has been introduced (EUR 10 per hectolitre for finished products and EUR 0.25 per kilo for products prepared for use after dilution). The taxable products concern of soft drinks containing sweeteners beyond certain thresholds. | New tax | Legislation: 27-12-2019 <br> In force from: 01-10-2020 |
| Recurrent taxes on immovable property (business and residential) |  |  |
| The measure introduces an annual property tax over marine platforms for the extraction of hydrocarbons. The revenues stemming from this tax is entitled to Central Government (rate $0.76 \%$ ) and to municipalities (rate $0.3 \%$ ). | New tax | Legislation: 19-12-2019 <br> In force from: 01-01-2020 |
| TASI local tax on immovable property has been abolished and included in IMU taxation system. The taxable base and the statutory rate, (the sum of TASI and IMU rates), will be unchanged. Moreover the IMU deduction from Business income taxation has been increased up to $100 \%$ as for 2022, (previously $70 \%$ ). | Neutral | Legislation: 27-12-2019 <br> In force from: 01-01-2020 |
| Other taxes |  |  |
| The measure increases the statutory rates applied to revenues stemming from gaming machines. | Rate increase | Legislation: 19-12-2019 In force from: 10-02-2020 |
| A digital service tax has been approved (replacing the previous measure not yet enforced), by applying a $3 \%$ rate to revenues stemming from digital advertisement and digital platform services. Firms will be taxed if both the following two conditions apply: a worldwide revenues amount over EUR 750 million and a Italy taxable revenues amount over EUR 5.5 million. For the implementation of the tax a Ministerial Decree needs to be issued. | New tax | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| The measure has introduced a $30 \%$ tax credit for shops, restaurants, etc. concerning the bank fees charged to electronic payments. | Rate decrease | Legislation: 19-12-2019 In force from: 01-07-2020 |
| A new tax has been introduced concerning money transfer to non EU countries excluding trading. The rate is fixed at $1.5 \%$ and the tax base corresponds to the transfer amount. | New tax | Legislation: 17-12-2018 In force from: 01-01-2019 |
| As from 2019, the R\&D tax credit amount decreased from 50 to 25 percent of the costs increase compared to the average of the three previous tax periods R\&D investments. Finally the annual allowance limit decreased from EUR 20 million to EUR 10 million. | Base increase | Legislation: 30-12-2018 <br> In force from: 01-01-2019 |
| Tightening rules for CIT, PIT or Irap tax liability offsets for amounts exceeding EUR 5000 euros : extension of the obligation, already existing for VAT, to file electronically the tax return concerning direct taxes before offsetting the tax liability. | Neutral | Legislation: 19-12-2019 <br> In force from: 01-01-2020 |
| The entry into force of the digital service tax has been postponed from year 2019 to year 2020. Some amendments have also been introduced: a more precise definition of the scope, the provision that no Government decree is needed anymore for the actual implementation of the tax, an explicit sunset clause has been introduced regarding the reach of an agreement about international taxation of digital activities. | Neutral | Legislation: 19-12-2019 <br> In force from: 01-01-2020 |

## Cyprus

Table CY.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking 2018 | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 15.8 | 17.4 | 16.7 | 14.4 | 14.4 | 13.7 | 14.0 | 13.8 | 15.0 | 15.0 | 14.9 | 15.6 | 16.0 | 7 | 3.4 |
| VAT | 8.7 | 9.3 | 9.6 | 8.3 | 8.2 | 7.7 | 8.1 | 7.8 | 8.7 | 8.5 | 8.8 | 9.2 | 9.9 | 2 | 2.1 |
| Taxes and duties on imports excluding VAT | 0.9 | 1.1 | 1.0 | 0.7 | 0.5 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 13 | 0.1 |
| Taxes on products, except VAT and import duties | 3.8 | 3.7 | 3.4 | 3.3 | 3.4 | 3.5 | 3.4 | 3.7 | 4.0 | 4.2 | 4.0 | 4.1 | 3.8 | 17 | 0.8 |
| Other taxes on production | 2.4 | 3.3 | 2.7 | 2.1 | 2.2 | 2.1 | 2.2 | 2.2 | 2.2 | 2.1 | 1.9 | 2.0 | 2.0 | 9 | 0.4 |
| Direct taxes | 9.2 | 11.9 | 11.1 | 9.6 | 9.4 | 10.1 | 9.9 | 10.4 | 10.4 | 9.9 | 9.3 | 9.2 | 9.1 | 17 | 1.9 |
| Personal income taxes | 3.8 | 5.3 | 4.3 | 3.3 | 3.4 | 3.5 | 3.5 | 2.8 | 2.7 | 2.7 | 2.8 | 3.0 | 3.2 | 27 | 0.7 |
| Corporate income taxes | 4.9 | 6.1 | 6.4 | 5.9 | 5.5 | 6.2 | 5.7 | 6.5 | 6.4 | 5.9 | 5.5 | 5.5 | 5.5 | 3 | 1.2 |
| Other | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 1.1 | 1.3 | 1.3 | 1.0 | 0.6 | 0.5 | 16 | 0.1 |
| Social contributions | 7.1 | 6.8 | 7.0 | 7.8 | 8.0 | 7.9 | 7.8 | 7.6 | 8.3 | 8.3 | 8.2 | 8.5 | 8.7 | 22 | 1.8 |
| Employers' | 5.0 | 4.6 | 4.8 | 5.3 | 5.4 | 5.4 | 5.3 | 5.1 | 5.6 | 5.6 | 5.6 | 5.8 | 5.9 | 14 | 1.3 |
| Households' | 2.1 | 2.2 | 2.2 | 2.5 | 2.6 | 2.5 | 2.5 | 2.4 | 2.7 | 2.7 | 2.6 | 2.7 | 2.8 | 22 | 0.6 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 32.1 | 36.1 | 34.8 | 31.8 | 31.7 | 31.7 | 31.7 | 31.8 | 33.8 | 33.2 | 32.4 | 33.3 | 33.8 | 20 | 7.1 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 75.8 | 78.8 | 77.6 | 73.1 | 72.8 | 73.1 | 73.8 | 74.1 | 73.5 | 72.7 | 72.9 | 72.6 | 72.4 | 6 | 5.2 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Local government | 1.4 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.8 | 1.5 | 1.5 | 0.9 | 1.1 | 1.1 | 26 | 0.1 |
| Social security funds | 22.0 | 18.9 | 20.2 | 24.7 | 25.2 | 24.9 | 24.5 | 23.8 | 24.6 | 25.0 | 25.3 | 25.6 | 25.8 | 20 | 1.8 |
| EU institutions | 0.8 | 1.0 | 0.9 | 0.8 | 0.6 | 0.5 | 0.4 | 0.3 | 0.4 | 0.8 | 0.9 | 0.7 | 0.7 | 4 | 0.0 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 13.4 | 13.9 | 14.0 | 12.4 | 12.2 | 11.7 | 12.0 | 11.9 | 13.1 | 12.8 | 12.9 | 13.3 | 13.9 | 7 | 2.9 |
| Labour | 10.0 | 9.8 | 10.0 | 11.1 | 11.3 | 11.4 | 11.5 | 10.8 | 11.4 | 11.6 | 11.3 | 11.6 | 11.9 | 25 | 2.5 |
| of which on income from employment | 9.9 | 9.7 | 10.0 | 11.0 | 11.2 | 11.3 | 11.4 | 10.7 | 11.4 | 11.5 | 11.3 | 11.5 | 11.8 | 25 | 2.5 |
| Paid by employers | 5.7 | 5.4 | 5.6 | 6.2 | 6.3 | 6.3 | 6.1 | 6.0 | 6.5 | 6.6 | 6.5 | 6.8 | 7.0 | 13 | 1.5 |
| Paid by employees | 4.2 | 4.3 | 4.4 | 4.8 | 4.9 | 5.0 | 5.3 | 4.7 | 4.8 | 4.9 | 4.8 | 4.7 | 4.8 | 28 | 1.0 |
| Paid by non-employed | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 26 | 0.0 |
| Capital | 8.7 | 12.3 | 10.8 | 8.3 | 8.2 | 8.7 | 8.2 | 9.2 | 9.2 | 8.8 | 8.2 | 8.4 | 8.1 | 10 | 1.7 |
| Income of corporations | 4.9 | 6.1 | 6.4 | 5.9 | 5.5 | 6.2 | 5.7 | 6.5 | 6.4 | 5.9 | 5.5 | 5.5 | 5.5 | 3 | 1.2 |
| Income of households | 1.3 | 2.7 | 1.6 | 0.4 | 0.5 | 0.4 | 0.3 | 0.2 | 0.3 | 0.3 | 0.4 | 0.6 | 0.6 | 16 | 0.1 |
| Income of self-employed | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 23 | 0.1 |
| Stock of capital | 2.1 | 3.0 | 2.3 | 1.5 | 1.7 | 1.5 | 1.7 | 2.0 | 2.0 | 2.2 | 1.7 | 1.7 | 1.5 | 16 | 0.3 |

Table CY.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking 2018 | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 3.1 | 3.1 | 3.0 | 2.8 | 2.8 | 2.8 | 2.6 | 2.7 | 3.1 | 2.9 | 2.8 | 2.8 | 2.8 | 10 | 0.6 |
| Energy | 1.8 | 1.7 | 1.6 | 1.6 | 1.8 | 1.9 | 1.9 | 2.1 | 2.4 | 2.3 | 2.2 | 2.2 | 2.2 | 10 | 0.5 |
| of which transport fuel taxes | 1.4 | 1.3 | 1.4 | 1.4 | 1.6 | 1.6 | 1.5 | 1.8 | 2.0 | 2.0 | 2.0 | 1.9 | 1.8 | 6 |  |
| Transport | 1.3 | 1.4 | 1.4 | 1.2 | 0.9 | 0.8 | 0.7 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 11 | 0.1 |
| Pollution and resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 26 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.6 | 2.5 | 1.8 | 1.1 | 1.2 | 1.0 | 1.0 | 1.3 | 1.3 | 1.5 | 1.1 | 1.1 | 0.9 | 20 | 0.2 |
| Recurrent taxes on immovable property | 1.3 | 2.0 | 1.4 | 0.8 | 1.0 | 0.8 | 0.8 | 1.1 | 1.2 | 0.8 | 0.4 | 0.3 | 0.2 | 23 | 0.1 |
| Other taxes on property | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.7 | 0.7 | 0.8 | 0.7 | 13 | 0.1 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 18.2 | 18.8 | 18.4 | 17.2 | 16.6 | 15.6 | 15.7 | 15.1 | 16.5 | 16.2 | 16.6 | 17.3 | 18.2 | 16 |  |
| Labour | 22.5 | 21.9 | 22.2 | 22.7 | 23.2 | 23.1 | 23.2 | 22.7 | 24.6 | 25.4 | 25.4 | 25.8 | 26.6 | 25 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : | : | . | : |  |  |

(') Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure CY.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^12]Note: EU-27 represents EU Member States without UK

Table CY.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| According to the article 2 of the amending law 173(I)/2019 amending the Income Tax Law, $1 / 6$ of the insurance fees paid (for life insurance, social insurance, health insurance system etc.) is deducted from chargeable income. | Neutral | Announcement: 19-12-2019 <br> Legislation: 19-12-2019 <br> In force from: 19-12-2019 |
| According to article 2 of the amending Law 158(I)/2019 replaced and added new definitions describe in article 2 of the Basic VAT Law of 2000 | Neutral | Announcement: 05-12-2019 Legislation: 05-12-2019 |
| Social security contributions: Employee |  |  |
| According to the amendment 193(I)/2012 of the Social Insurance Law, Law 59(I)/2010, employee's contribution to Social Insurance Fund was increased from $7,8 \%$ to $8,3 \%$ on insurable earnings. Also, the Government contribution, Government as a third part, was increased from 4,6\% to 4,9\%. | Rate increase | Announcement: 21-12-2012 <br> Legislation: 01-01-2013 <br> In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| According to the amendment 193(I)/2012 of the Social Insurance Law, Law 59(I)/2010, employer's contribution to Social Insurance Fund was increased from $7,8 \%$ to $8,3 \%$ on insurable earnings. Also, the Government contribution, Government as a third part, was increased from 4,6\% to 4,9\%. | Rate increase | Announcement: 21-12-2012 <br> Legislation: 01-01-2013 <br> In force from: 01-01-2019 |
| Social security contributions: Self-employed |  |  |
| According to the amendment 193(I)/2012 of the Social Insurance Law, Law 59(I)/2010, self employee's contribution to Social Insurance Fund was increased from $14,6 \%$ to $15,6 \%$ on insurable earnings. Also, the Government contribution, Government as a third part, was increased from 4,6\% to 4,9\%. | Rate increase | Announcement: 21-12-2012 <br> Legislation: 01-01-2013 <br> In force from: 07-01-2019 |
| Corporate income tax |  |  |
| According to article 2 of the amending Law $158(\mathrm{I}) / 2019$ replaced and added new definitions described in article 2 of the Basic VAT Law of 2000 | Neutral | Announcement: 05-12-2019 Legislation: 05-12-2019 |
| Value-added tax |  |  |
| According to article 2 of the VAT amending Law 121(I)/2018, the lease that transfers the right to the lessee to dispose immovable property is defined as supply of good and not provision of services. | Neutral | Announcement: 30-07-2018 <br> Legislation: 30-07-2018 <br> In force from: 01-01-2019 |
| According to article 3 of the VAT amending Law 121(I)/2018, VAT is imposed on transfer of the right to dispose immovable property (long term lease). | Rate increase | Announcement: 30-07-2018 <br> Legislation: 30-07-2018 <br> In force from: 01-01-2019 |
| According to article 2 of the amending Law 31(I)/2019 the article 2 of the Basic Law of VAT was amended to extend the definition of borrower | Neutral | Announcement: 15-03-2019 Legislation: 15-03-2019 |
| According to article 2 of the amending Law 70(I)/2019 addition of the new article $42 Z$ is to harmonise the VAT Law with the Council Directive 2006/112/ EE on the taxation of vouchers | Neutral | Announcement: 21-05-2019 Legislation: 01-01-2019 In force from: 01-01-2019 |
| According to article 2 of the amending Law 158(I)/2019 replaced and added new definitions described in article 2 of the Basic VAT Law of 2000 | Neutral | Announcement: 05-12-2019 <br> Legislation: 05-12-2019 |
| Health-related taxes |  |  |
| According to The General Healthcare System (Amending) Law of 2017 (N. 74 (I)/2017), the GHS will provide universal health coverage, based on the principles of equality, solidarity and free choice of healthcare providers. |  |  |
| The system will be financed primarily from contributions from employers, employees, the self-employed pensioners and the State. Beneficiaries will also co-pay for the services and medicines they receive. The first phase of the GHS implementation (outpatient services) begins on the $1^{\text {st }}$ of June 2019, followed by the second (final) phase a year later (inpatient services, allied health professionals, A\&E/Ambulance services and preventive dental care). | Rate increase; base increase | Announcement: 2017-06-26 <br> Legislation: 2017-06-26 <br> In force from: 2019-03-01 |

## Latvia

Table LV.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 12.8 | 12.2 | 11.0 | 11.3 | 12.4 | 12.3 | 12.7 | 13.1 | 13.5 | 13.8 | 14.4 | 14.2 | 14.5 | 11 | 4.2 |
| VAT | 8.0 | 7.6 | 6.3 | 5.9 | 6.7 | 6.8 | 7.2 | 7.4 | 7.6 | 7.7 | 8.1 | 8.1 | 8.4 | 10 | 2.4 |
| Taxes and duties on imports excluding VAT | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 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 | 3.8 | 3.5 | 3.7 | 4.3 | 4.4 | 4.3 | 4.2 | 4.4 | 4.4 | 4.6 | 4.8 | 4.7 | 4.8 | 7 | 1.4 |
| Other taxes on production | 0.8 | 0.8 | 0.7 | 0.9 | 1.1 | 1.1 | 1.2 | 1.1 | 1.3 | 1.3 | 1.3 | 1.3 | 1.1 | 19 | 0.3 |
| Direct taxes | 7.9 | 8.3 | 9.1 | 7.0 | 7.4 | 7.3 | 7.7 | 7.7 | 7.8 | 7.9 | 8.4 | 8.6 | 7.4 | 21 | 2.2 |
| Personal income taxes | 5.6 | 5.7 | 6.0 | 5.3 | 6.2 | 5.6 | 5.7 | 5.8 | 5.9 | 5.9 | 6.3 | 6.6 | 6.0 | 17 | 1.7 |
| Corporate income taxes | 2.1 | 2.5 | 3.0 | 1.5 | 1.0 | 1.4 | 1.6 | 1.6 | 1.5 | 1.6 | 1.7 | 1.6 | 1.1 | 28 | 0.3 |
| Other | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 23 | 0.1 |
| Social contributions | 8.1 | 7.9 | 7.9 | 9.2 | 8.6 | 8.7 | 8.7 | 8.5 | 8.4 | 8.3 | 8.2 | 8.4 | 9.1 | 21 | 2.7 |
| Employers' | 5.8 | 5.7 | 5.7 | 6.7 | 6.4 | 6.1 | 6.1 | 6.1 | 5.8 | 5.9 | 6.1 | 6.0 | 6.4 | 13 | 1.9 |
| Households' | 2.2 | 2.2 | 2.2 | 2.6 | 2.2 | 2.6 | 2.6 | 2.4 | 2.6 | 2.4 | 2.2 | 2.4 | 2.8 | 23 | 0.8 |
| Less: capital transfers ( ${ }^{(1)}$ | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total | 28.8 | 28.3 | 28.0 | 27.6 | 28.4 | 28.3 | 29.1 | 29.3 | 29.6 | 29.9 | 31.0 | 31.3 | 31.0 | 24 | 9.0 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxat | tion |  |  |  |  |  |
| Central government | 54.4 | 53.9 | 52.2 | 47.9 | 48.9 | 49.7 | 50.9 | 52.0 | 52.2 | 52.8 | 53.7 | 53.0 | 52.6 | 21 | 4.8 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 16.9 | 17.8 | 18.8 | 18.2 | 20.2 | 19.2 | 18.7 | 18.6 | 19.0 | 18.7 | 18.9 | 19.3 | 18.2 | 4 | 1.6 |
| Social security funds | 28.0 | 27.7 | 28.4 | 33.5 | 30.4 | 30.7 | 29.9 | 29.0 | 28.3 | 27.8 | 26.6 | 27.0 | 28.6 | 17 | 2.6 |
| EU institutions | 0.7 | 0.6 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.7 | 0.7 | 0.6 | 0.7 | 5 | 0.1 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 11.6 | 11.1 | 10.1 | 10.4 | 11.2 | 11.3 | 11.6 | 11.9 | 12.3 | 12.7 | 13.3 | 13.2 | 13.5 | 9 | 3.9 |
| Labour | 13.5 | 13.4 | 13.8 | 14.4 | 14.4 | 13.8 | 13.9 | 13.8 | 13.8 | 13.7 | 14.0 | 14.4 | 14.4 | 20 | 4.2 |
| of which on income from employment | 13.4 | 13.3 | 13.7 | 14.2 | 14.1 | 13.5 | 13.6 | 13.5 | 13.4 | 13.4 | 13.6 | 14.0 | 14.1 | 20 | 4.1 |
| Paid by employers | 5.9 | 5.7 | 5.8 | 6.7 | 6.4 | 6.1 | 6.1 | 6.1 | 5.8 | 5.9 | 6.1 | 6.0 | 6.4 | 15 | 1.9 |
| Paid by employees | 7.5 | 7.6 | 7.9 | 7.5 | 7.7 | 7.4 | 7.6 | 7.4 | 7.6 | 7.5 | 7.5 | 7.9 | 7.7 | 20 | 2.3 |
| Paid by non-employed | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.3 | 20 | 0.1 |
| Capital | 3.6 | 3.9 | 4.1 | 2.8 | 2.8 | 3.3 | 3.6 | 3.6 | 3.6 | 3.5 | 3.8 | 3.7 | 3.0 | 27 | 0.9 |
| Income of corporations | 2.1 | 2.5 | 3.0 | 1.5 | 1.0 | 1.4 | 1.6 | 1.6 | 1.5 | 1.6 | 1.7 | 1.6 | 1.1 | 28 | 0.3 |
| Income of households | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 21 | 0.1 |
| Income of self-employed | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 25 | 0.1 |
| Stock of capital | 1.3 | 1.2 | 0.9 | 1.0 | 1.3 | 1.4 | 1.5 | 1.5 | 1.5 | 1.4 | 1.5 | 1.4 | 1.3 | 17 | 0.4 |

Table LV.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | $\begin{aligned} & \text { Revenue } \\ & 2018 \\ & \text { (billion } \\ & \text { euros) } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.2 | 2.0 | 2.1 | 2.7 | 3.0 | 3.0 | 3.0 | 3.2 | 3.3 | 3.5 | 3.6 | 3.5 | 3.4 | 5 | 1.0 |
| Energy | 1.9 | 1.7 | 1.8 | 2.4 | 2.6 | 2.5 | 2.5 | 2.6 | 2.8 | 3.0 | 3.1 | 3.0 | 2.9 | 3 | 0.8 |
| of which transport fuel taxes | 1.8 | 1.6 | 1.5 | 2.0 | 2.0 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.9 | 1.8 | 1.8 | 5 |  |
| Transport | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.5 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 16 | 0.1 |
| Pollution and resources | 0.09 | 0.07 | 0.06 | 0.06 | 0.07 | 0.08 | 0.08 | 0.09 | 0.09 | 0.09 | 0.08 | 0.10 | 0.11 | 11 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.1 | 1.0 | 0.7 | 0.8 | 1.0 | 1.1 | 1.2 | 1.1 | 1.2 | 1.2 | 1.2 | 1.1 | 1.0 | 19 | 0.3 |
| Recurrent taxes on immovable property | 0.6 | 0.5 | 0.4 | 0.6 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 12 | 0.2 |
| Other taxes on property | 0.6 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 23 | 0.1 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 16.3 | 16.6 | 15.4 | 15.4 | 15.8 | 16.1 | 16.7 | 16.9 | 17.6 | 18.2 | 19.2 | 19.2 | 20.1 | 11 |  |
| Labour | 32.4 | 30.1 | 28.4 | 30.4 | 33.0 | 34.3 | 34.2 | 32.6 | 31.5 | 30.0 | 29.5 | 30.0 | 29.4 | 24 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Total tax revenue adjusted for payable tax credits | 28.8 | 28.3 | 28.0 | 27.6 | 28.4 | 28.3 | 29.1 | 29.3 | 29.6 | 29.9 | 31.0 | 31.3 | 31.0 |  | 9.0 |

(') Representing taxes assessed but unlikely to be collected.
${ }^{(2}$ ) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure LV.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^13]Table LV.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Increase of the PIT non-taxable minimum for pensioners | Base decrease | Announcement: 02-10-2018 Legislation: 27-09-2018 In force from: 01-01-2019 |
| In 2020 increase of differentiated non-taxable minimum up to EUR 300 per month and increase of highest margin to which max amount is applied. | Base decrease | Announcement: 21-11-2019 Legislation: 19-11-2019 In force from: 01-01-2020 |
| Taxes on payroll and workforce |  |  |
| Additional funding for raising wages of judges and prosecutors, additional payment for long service for employees of The Corruption Prevention and Combating Bureau (KNAB) and long service benefits for employees of the Ministry of Interior | Base increase | Announcement: 12-12-2018 <br> Legislation: 06-12-2018 <br> In force from: 01-01-2019 |
| Additional funding for raising healthcare workers' (Workers in health, justice, education and welfare sectors) wages | Base increase | Announcement: 18-12-2018 In force from: 01-01-2019 |
| Value-added tax |  |  |
| A measure to fight against the shadow economy - enabling state revenue service to inform businesses regarding their counterparty risks | Neutral | Announcement: 28-11-2019 <br> Legislation: 13-11-2019 <br> In force from: 01-01-2020 |
| Environmentally-related taxes |  |  |
| Increase of natural resources tax rates on several objects (sand, $\mathrm{CO}_{2}$ emission, coal) and changes of the tax revenue allocation between budgets, increasing revenue share to the state basic budget | Rate increase | Announcement: 28-11-2019 <br> Legislation: 14-11-2019 <br> In force from: 01-01-2020 |
| Abolition of the exemption for disposable tableware and accessories made of plastics (polymers) and their composite materials (laminates); Application of tax on natural resources from legalisation of writing off of the vehicles and additional control measures in the area of sand-gravel extraction | Base increase | Announcement: 12-04-2019 Legislation: 13-04-2019 In force from: 13-04-2019 |
| Other taxes |  |  |
| Introduction of the check lottery | N/A | Announcement: 01-11-2018 <br> Legislation: 14-11-2018 <br> In force from: 01-07-2019 |
| Increase in budget revenue from dividends, because of increase in State company Latvijas valsts meži profit and payment | Neutral | Announcement: 18-12-2018 In force from: 01-01-2019 |
| Based on developed changes in Electricity Market Law introduce a new regulatory fee/duty for energy industry state support system. | New tax | Announcement: 28-11-2019 <br> Legislation: 14-11-2019 <br> In force from: 01-01-2020 |
| Excise duty decrease on other alcoholic beverages from EUR 1840 to EUR 1564 per 100 litres. The tax rate are from 01.08.2019. to 29.02.2020. | Rate decrease | Announcement: 11-07-2019 <br> Legislation: 08-07-2019 <br> In force from: 01-08-2019 |
| Increase in budget revenue from dividends, because of increase in State company/The Bank of Latvia profit | Neutral | Announcement: 20-08-2019-06-11-2018 <br> In force from: 01-01-2020 |
| Changes in the Solidarity tax | Neutral | Announcement: 02-01-2019 Legislation: 20-12-2018 In force from: 03-01-2019 |
| Revenue increase for State duty on State fee for the issuing and re-registration of a special permit (licence) for the provision of consumer credit services | Rate increase | Announcement: 01-11-2019 Legislation: 29-10-2019 In force from: 01-01-2020 |
| A measure to fight against the shadow economy - responsibility expansion for members of the board | Neutral | Announcement: 28-11-2019 Legislation: 13-11-2019 In force from: 01-01-2020 |
| Marked diesel fuel (used in agriculture) allowed to be used in the commercial vehicles in which the number of seats, excluding the driver's seat, does not exceed four seats (instead of two). | Rate decrease | Announcement: 14-11-2018 <br> Legislation: 25-10-2019 <br> In force from: 01-01-2020 |
| From 2021 increase of minimum monthly wage from EUR 430 per month to EUR 500 per month | Base increase | Legislation: 13-09-2019In force from: 01-01-2021 |
| Reduced excise duty in the amount of $50 \%$ of the standard rate applied to other alcoholic beverages produced in the small alcoholic beverage breweries | Rate decrease | Announcement: 14-11-2018 <br> Legislation: 25-10-2018 <br> In force from: 01-03-2019 |

Table LV.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Increasing the ceiling of the mandatory State social security contributions from <br> 55000 euro to 62800 euro per year | Base increase | Announcement: 25-10-2018 <br> Legislation: 14-11-2018 <br> In force from: 01-01-2019 |
| Gambling tax increase to EUR 28 080 per year for a table for roulette (cylindrical <br> game), cards and dice games and to EUR 5172 per year for a slot machine as of |  |  |
| 1.1.2020. <br> Change in revenue split between budgets - as of 1.1.2020 95\% of revenue to be <br> included in central government budget and 5\% of revenue in local government <br> budgets (in exception of tax revenue from interactive gambling (gambling is <br> organised via telecommunications) when tax is in full amount is included in <br> central government budget) | Rate increase | Announcement: 28-11-2019 |

## Lithuania

Table LT.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 11.5 | 11.9 | 11.9 | 11.8 | 12.1 | 11.8 | 11.4 | 11.2 | 11.4 | 11.9 | 11.9 | 11.8 | 11.8 | 25 | 5.3 |
| VAT | 7.6 | 8.0 | 7.9 | 7.3 | 7.8 | 7.8 | 7.6 | 7.5 | 7.6 | 7.7 | 7.8 | 7.8 | 7.8 | 14 | 3.5 |
| Taxes and duties on imports excluding VAT | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 11 | 0.1 |
| Taxes on products, except VAT and import duties | 3.0 | 3.0 | 3.1 | 3.6 | 3.3 | 3.1 | 3.0 | 2.9 | 2.9 | 3.2 | 3.3 | 3.3 | 3.3 | 20 | 1.5 |
| Other taxes on production | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 0.4 | 0.4 | 27 | 0.2 |
| Direct taxes | 9.6 | 9.1 | 9.2 | 5.9 | 4.6 | 4.4 | 4.8 | 5.0 | 5.0 | 5.4 | 5.6 | 5.4 | 5.7 | 27 | 2.6 |
| Personal income taxes | 6.8 | 6.5 | 6.5 | 4.1 | 3.6 | 3.5 | 3.5 | 3.6 | 3.6 | 3.9 | 4.0 | 3.8 | 4.1 | 23 | 1.8 |
| Corporate income taxes | 2.8 | 2.5 | 2.7 | 1.8 | 1.0 | 0.8 | 1.3 | 1.4 | 1.4 | 1.5 | 1.6 | 1.5 | 1.5 | 26 | 0.7 |
| Other | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 27 | 0.0 |
| Social contributions | 9.1 | 9.1 | 9.5 | 12.6 | 11.8 | 11.1 | 10.8 | 10.8 | 11.1 | 11.6 | 12.1 | 12.2 | 12.7 | 11 | 5.8 |
| Employers' | 7.5 | 7.5 | 7.9 | 8.5 | 7.5 | 7.2 | 7.2 | 7.2 | 7.5 | 7.8 | 8.2 | 8.3 | 8.6 | 6 | 3.9 |
| Households' | 1.6 | 1.6 | 1.6 | 4.1 | 4.2 | 3.9 | 3.6 | 3.6 | 3.7 | 3.8 | 3.9 | 3.9 | 4.1 | 17 | 1.9 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.1 | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 30.1 | 30.0 | 30.6 | 30.2 | 28.4 | 27.2 | 27.0 | 26.9 | 27.5 | 29.0 | 29.7 | 29.5 | 30.2 | 25 | 13.7 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxat | tion |  |  |  |  |  |
| Central government | 67.9 | 67.8 | 66.9 | 56.4 | 56.4 | 57.0 | 57.7 | 58.0 | 57.6 | 57.7 | 57.1 | 56.5 | 55.9 | 20 | 7.6 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 1.3 | 1.2 | 1.2 | 1.6 | 1.8 | 1.6 | 1.6 | 1.2 | 1.2 | 1.3 | 1.3 | 1.2 | 1.2 | 25 | 0.2 |
| Social security funds | 30.1 | 30.2 | 30.9 | 41.3 | 41.1 | 40.6 | 40.0 | 40.0 | 40.3 | 40.0 | 40.7 | 41.5 | 42.1 | 2 | 5.7 |
| EU institutions | 0.7 | 0.8 | 1.0 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 0.9 | 0.9 | 0.9 | 3 | 0.1 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 10.8 | 11.2 | 11.2 | 11.0 | 11.3 | 11.1 | 10.6 | 10.6 | 10.8 | 11.3 | 11.3 | 11.4 | 11.4 | 18 | 5.1 |
| Labour | 15.0 | 14.8 | 15.0 | 15.2 | 14.1 | 13.5 | 13.3 | 13.4 | 13.7 | 14.4 | 15.0 | 14.9 | 15.6 | 18 | 7.1 |
| of which on income from employment | 14.2 | 14.0 | 14.2 | 13.8 | 12.5 | 12.1 | 12.1 | 12.3 | 12.6 | 13.2 | 13.8 | 13.7 | 14.3 | 18 | 6.5 |
| Paid by employers | 7.5 | 7.5 | 7.9 | 8.4 | 7.5 | 7.2 | 7.2 | 7.2 | 7.5 | 7.8 | 8.2 | 8.3 | 8.6 | 9 | 3.9 |
| Paid by employees | 6.8 | 6.5 | 6.3 | 5.4 | 5.0 | 4.9 | 4.9 | 5.0 | 5.1 | 5.4 | 5.6 | 5.4 | 5.7 | 25 | 2.6 |
| Paid by non-employed | 0.8 | 0.8 | 0.9 | 1.4 | 1.6 | 1.4 | 1.2 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 14 | 0.6 |
| Capital | 4.3 | 4.1 | 4.3 | 4.0 | 2.9 | 2.6 | 3.1 | 3.0 | 3.0 | 3.2 | 3.3 | 3.2 | 3.2 | 26 | 1.4 |
| Income of corporations | 2.8 | 2.5 | 2.7 | 1.8 | 1.0 | 0.8 | 1.3 | 1.4 | 1.4 | 1.5 | 1.6 | 1.5 | 1.5 | 26 | 0.7 |
| Income of households | 0.3 | 0.4 | 0.5 | 0.8 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 17 | 0.3 |
| Income of self-employed | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 22 | 0.3 |
| Stock of capital | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.5 | 0.5 | 27 | 0.2 |

Table LT.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | $\begin{gathered} \text { Revenue } \\ 2018 \\ \text { (billion } \\ \text { euros) } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes |  |  |  |  |  |  |  | as \% of | of GDP |  |  |  |  |  |  |
| Environmental taxes | 1.8 | 1.7 | 1.6 | 2.0 | 1.8 | 1.7 | 1.6 | 1.7 | 1.7 | 1.9 | 1.9 | 1.9 | 2.0 | 24 | 0.9 |
| Energy | 1.6 | 1.6 | 1.5 | 1.9 | 1.8 | 1.6 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.8 | 19 | 0.8 |
| of which transport fuel taxes | 1.6 | 1.5 | 1.5 | 1.8 | 1.7 | 1.6 | 1.5 | 1.5 | 1.6 | 1.6 | 1.7 | 1.7 | 1.8 | 8 |  |
| Transport | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 27 | 0.0 |
| Pollution and resources | 0.07 | 0.06 | 0.06 | 0.07 | 0.03 | 0.05 | 0.05 | 0.05 | 0.05 | 0.10 | 0.10 | 0.10 | 0.11 | 9 | 0.1 |
| E. Property taxes |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Taxes on property | 0.5 | 0.5 | 0.5 | 0.7 | 0.7 | 0.6 | 0.6 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 27 | 0.2 |
| Recurrent taxes on immovable property | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 22 | 0.1 |
| Other taxes on property | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 27 | 0.0 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% | \% |  |  |  |  |  |  |
| Consumption | 14.7 | 15.8 | 15.6 | 14.5 | 15.5 | 15.6 | 15.1 | 15.2 | 15.5 | 16.0 | 16.1 | 16.5 | 16.6 | 23 |  |
| Labour | 33.4 | 33.0 | 32.2 | 31.0 | 30.5 | 30.7 | 31.0 | 31.2 | 31.4 | 31.5 | 31.6 | 31.2 | 31.8 | 19 |  |
| G. Payable tax credits |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Total payable tax credits | : |  |  | : | : | . | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | . | . | : | : | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | . | : | : | : | : | : | . |  |  |

${ }^{( }$(') Representing taxes assessed but unlikely to be collected.
${ }^{\left({ }^{2}\right)}$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure LT.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table LT.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| A shift of most of the employer's SSC (28.9 p.p.) to the employee, resulting in a gross salary increase by $28.9 \%$ (enforced by law), as well as recalculation of SSC, PIT and payroll rates accordingly to neutralize this shift. | Rate decrease; base increase | Legislation: 28-06-2018 <br> In force from: 01-01-2019 |
| Increase of minimum monthly wage from EUR 555 to EUR 607 | Base increase | Legislation: 03-07-2019 In force from: 01-01-2020 |
| Increase of coefficient for required salary (from 1.3 to 1.65 MW ) in order daily allowance to be tax free | Base increase | Legislation: 16-10-2019 <br> In force from: 01-01-2020 |
| The maximum non-taxable amount increased to: <br> - EUR 350 (for people with min disability - EUR 600 max disability - EUR 645) as of 1 January 2020 | Base decrease | Legislation: 12-12-2019 <br> In force from: 01-01-2020 |
| The maximum non-taxable amount increased to: - EUR 400 as of 1 January 2021 | Base decrease | Legislation: 12-12-2019 <br> In force from: 01-01-2021 |

Enlargement of the second bracket for labour income and for the bonuses, salaries from activities on the supervisory board or board of the directors, income under civil (service) contract of managers of small communities who is not a member of those communities, royalties received from the employer income from to $32 \%$ PIT rate in 2020 and later on. The threshold for the second bracket:

Rate increase; base Legislation: 12-12-2019

- 84 average wages per year in 2020,
- 60 average wages per year in 2021 and later on.

Increase of minimum monthly wage from EUR 400 to EUR 430 (EUR 555 in new system).

| Base increase | Legislation: 16-10-2018 <br> In force from: 01-01-2019 |
| :---: | :--- |
| Base increase | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |

state and municipal budget institutions increased from EUR 132.5 to EUR 134 (EUR 173 in the new labour taxation system).
increase In force from: 01-01-2020

A two-bracket progressive taxation introduced for other income (excluding individual activities, dividend income and sickness, maternity, paternity, childcare, long-term work

Rate increase Legislation: 28-06-2018 benefits). A $15 \%$ PIT rate is applied when such income doesn't exceed 120 average wages
In force from: 01-01-2019
per year, and $20 \%$ PIT rate - when such income exceed 120 average wages per year.
The maximum non-taxable amount increased to:

- EUR 300 (for people with min disability - EUR 308, max disability - EUR 353) as of 1 January

2019 The application of the regressive non-taxable amount is extended to 2 average wages as of
Base decrease Legislation: 28-06-2018 1 January 2019.
A two-bracket progressive taxation for labour income introduced. The second bracket for labour income is taxed at 27\% PIT rate in 2019. The threshold for the second bracket:
Rate increa

Legislation: 28-06-2018
Rate increase
In force from: 01-01-2019

- 120 average wages per year in 2019.

Legislation: 28-06-2018
PIT rate reduced by 1 pp , leaving the final PIT rate for labour income at $20 \%$ (for the first bracket) after the labour taxation reform.

Rate decrease In force from: 01-01-2019
PIT rate increase to cover the basic pension contribution (a transfer of 9.36 pp from SSC to
Rate increase
Legislation: 28-06-2018
PIT in the new labour taxation system).
In force from: 01-01-2019
A two-bracket progressive taxation introduced for the bonuses, salaries from activities on the supervisory board or board of the directors, income under civil (service) contract of managers of small communities who is not a member of those communities, royalties

Rate increase Legislation: 11-12-2018 received from the employer. A 20\% PIT rate is applied when such income doesn't exceed 120 average wages per year in 2019 and 27\% PIT rate - when such income exceed 120 average wages per year in 2019.

## Social security contributions: Employee

| Termination of transfers from the State Social Insurance Fund budget to the 2nd pillar of the pension system. | N/A | Legislation: 28-06-2018, 11-12-2018 In force from: 01-01-2019 |
| :---: | :---: | :---: |
| Increase of minimum monthly wage from EUR 555 to EUR 607 | Base increase | Legislation: 03-07-2019 <br> In force from: 01-01-2020 |
| The basic salary of state politicians, judges, state officials, civil servants and workers of state and municipal budget institutions increased from EUR 132.5 to EUR 134 (EUR 173 in the new labour taxation system). | Base increase | Legislation: 11-12-2018 In force from: 01-01-2019 |
| Increase of coefficient for required salary (from 1.3 to 1.65 MW ) in order daily allowance to be tax free | Base increase | Legislation: 16-10-2019 <br> In force from: 01-01-2020 |
| The ceilings for SSC contributions introduced: <br> - 120 average wages per year in 2019, <br> - 84 average wages per year in 2020, <br> - 60 average wages per year in 2021. | Base decrease | Legislation: 28-06-2018 <br> In force from: 01-01-2019 <br> 01-01-2020 <br> 01-01-2021 |

Table LT.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| The SSC rate for labour income reduced by 0.55 percentage points (from $13.07 \%$ to $12.52 \%$ in the new labour taxation system). | Rate decrease | Legislation: 28-06-2018, 11-12-2018 <br> In force from: 01-01-2019 |
| A shift of most of the employer's SSC ( 28.9 pp ) to the employee, resulting in a gross salary increase by $28.9 \%$ (enforced by law), as well as recalculation of SSC, PIT and payroll rates accordingly to neutralize this shift. | Rate increase; base increase | Legislation: 28-06-2018, 11-12-2018 <br> In force from: 01-01-2019 |
| SSC rate decrease to transfer the basic pension contribution to PIT (a transfer of 9.36 pp from SSC to PIT in the new labour taxation system). | Rate decrease | Legislation: 28-06-2018, 11-12-2018 <br> In force from: 01-01-2019 |
| Increase of minimum monthly wage from EUR 400 to EUR 430 (EUR 555 in new system). | Base increase | Legislation: 16-10-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| A shift of most of the employer's SSC ( 28.9 pp ) to the employee, resulting in a gross salary increase by $28.9 \%$ (enforced by law), as well as recalculation of SSC, PIT and payroll rates accordingly to neutralize this shift. | Rate decrease; base increase | Legislation: 28-06-2018, 11-12-2018 <br> In force from: 01-01-2019 |
| The rate of unemployment insurance increased to $1.7 \%$ ( $1.31 \%$ in the new labour taxation system). | Rate increase | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| Employer's contribution to the Long-Term Work Benefit Fund reduced to 0.2\% (0.16\% in the new labour taxation system). | Rate decrease | Legislation: 28-06-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Self-employed |  |  |
| Reduction of SSC rates for self-employed due to the labour taxation reform. | Rate decrease | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| The increase of a tax base for self-employed from $50 \%$ to $90 \%$ of taxable revenue; increase of tax base from 28 to 43 average wages per year. | Base increase | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Increase of coefficient for required salary (from 1,3 to 1,65 MW) in order daily allowance to be tax free | Base decrease | Legislation: 16-10-2019 In force from: 01-01-2020 |
| Introduction of additional (in addition to general rate) CIT rate of 5\% for taxable profits of credit institutions (non-taxable amount of EUR 2000000 is applied) | Rate increase | Legislation: 17-12-2019 <br> In force from: 01-01-2020 |
| Introduction of general anti-abuse rule (transposition of EU Council Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market). | Base increase | Legislation: 06-12-2018 <br> In force from: 01-01-2019 |
| Intensity of corporate income tax relief supporting film production was increased (private investments up to $30 \%$ (instead of 20\%) of all expenses related to the film production). | Base decrease | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| Amendments to the taxation of income of non-profit organisations (repeal of a $0 \%$ tax rate for the profit (not exceeding EUR 7 250) of small non-profit organisations). However the profit used for financing public interests remains untaxed. | Rate increase | Legislation: 28-06-2018 <br> In force from: 01-01-2019 |
| Introduction of interest limitation rule (up to $30 \%$ of EBITDA or EUR 3000000 whichever is higher) (transposition of EU Council Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market). | Base increase | Legislation: 06-12-2018 <br> In force from: 01-01-2019 |
| Amendments to the national CFC rules extending the scope of CFC rules to the PE's, changing the comparison of nominal tax rates to the effective taxation (difference higher than 50\%), abolishing the white and grey lists, etc. (transposition of EU Council Directive (EU) 2016/1164 laying down rules against tax avoidance practices that directly affect the | Base increase | Legislation: 06-12-2018 <br> In force from: 01-01-2019 |

2016/1164 laying down rules against tax avoidance practices that directly affect the functioning of the internal market).

| Value-added tax |  |  |
| :---: | :---: | :---: |
| Reduced VAT rate for newspapers, magazines and other periodicals further reduced to 5\% (was 9\% previously). | Rate decrease | Legislation: 11-12-2018 In force from: 01-01-2019 |
| Reduced 9\% VAT rate introduced for firewood and wood products for burning for residential purposes. | Rate decrease | Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| Environmentally-related taxes |  |  |
| Increase of excise duty rate for diesel used in agricultural activities by 7.1\% from EUR 56 to 60 per 1000 litre | Rate increase | Legislation: 03-12-2019 <br> In force from: 01-01-2020 |
| Introduction of pollution tax on vehicles | New tax | Legislation: 17-12-2019 In force from: 01-07-2020 |
| Increase of excise duty rate for unleaded petrol by $7.3 \%$ from EUR 434.43 to 466 per 1000 litre. | Rate increase | Legislation: 03-12-2019 <br> In force from: 01-01-2020 |
| Increase of excise duty rate for gas oil (diesel fuel) by $7.2 \%$ from EUR 347 to 372 per 1000 litre | Rate increase | Legislation: 03-12-2019 <br> In force from: 01-01-2020 |
| Health-related taxes |  |  |
| Excise rate for ethyl alcohol increase by 10\% from EUR 1665.04 to EUR 1832 per hectolitre of pure alcohol. | Rate increase | Legislation: 11-12-2018 <br> In force from: 01-03-2019 |

Table LT.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Increase of excise duty rate for ethyl alcohol by $10.5 \%$ from EUR 1832 to 2025 per hectolitre of pure alcohol. | Rate increase | Legislation: 03-12-2019 <br> In force from: 01-03-2020 |
| Increase in specific excise duty rate for cigarettes: <br> - of 5.5\% from EUR 59 up to EUR 62.25 per 1000 cigarettes from 01-03-2019; <br> - of $5.5 \%$ from EUR 62.25 up to EUR 65.7 per 1000 cigarettes from 01-03-2020; <br> - of $5.6 \%$ from EUR 65.7 up to EUR 69.4 per 1000 cigarettes from 01-03-2021; <br> The minimum excise duty rate increase: <br> - of 6.3\% from EUR 96 up to EUR 102 per 1000 cigarettes from 01-03-2019; <br> - of $6.4 \%$ from EUR 102 up to EUR 108.5 per 1000 cigarettes from 01-03-2020; <br> - of $6.5 \%$ from EUR 108.5 up to EUR 115.5 per 1000 cigarettes from 01-03-2021. <br> Increase of excise duty rate for cigars and cigarillos: <br> - of 13.5\% from EUR 37 up to EUR 42 per kg from 01-03-2019; <br> - of 14.3\% from EUR 42 up to EUR 48 per kg from 01-03-2020; <br> - of 14.6\% from EUR 48 up to EUR 55 per kg from 01-03-2021. <br> Increase of excise duty rate for smoking tobacco and heated tobacco products: <br> - of $13.9 \%$ from EUR 60.24 up to EUR 68.6 per kg from 01-03-2019; <br> - of $14.4 \%$ from EUR 68.6 up to EUR 78.5 per kg from 01-03-2020; <br> - of $14.6 \%$ from EUR 78.5 up to EUR 90 per kg from 01-03-2021. <br> Introduction of excise duty on liquids of electronic cigarettes from 01-03-2019. The tax rate is EUR 0.12 per millilitre of product. | Rate increase; base increase | Legislation: 28-06-2018 <br> In force from: 2019-03-01 |
| Increase of excise duty rate for heated tobacco by $65 \%$ from EUR 68.6 to 113.2 per 1 kg (instead of EUR 78.5, or 14.4\%). | Rate increase | Legislation: 05-12-2019 <br> In force from: 01-03-2020 |
| Recurrent taxes on immovable property (business and residential) |  |  |
| Increase of the minimum tax rate for immovable property used for commercial purposes from $0.3 \%$ to $0.5 \%$. | Rate increase | Legislation: 12-12-2019 In force from: 01-01-2020 |
| Reduction of the threshold for non-taxable amount of tax for natural persons, who owned or acquired non-commercial immovable property, from EUR 220,000 to EUR 150,000. | Base increase | Legislation: 12-12-2019 <br> In force from: 01-01-2020 |
| Other taxes |  |  |
| One-time opportunity for paying forgotten taxes without any fines and interest for late payments (6-month window). | N/A | Legislation: 28-06-2018 <br> In force from: 01-01-2019 |
| Increase in lottery and gambling tax: <br> - when operating bingo, totalisators and bets - from $15 \%$ to $18 \%$; <br> - when organizing remote gambling, lottery and gaming - from $10 \%$ to $13 \%$; <br> - fixed rate imposed on gaming machines and table games - from 232 to 260 EUR per month for a gaming machine of Category A; from 87 to 130 EUR per month for a gaming machine of Category B; from 1,738 to 2,300 EUR per month for a roulette, card or dice table. | Rate increase | Legislation: 10-12-2019 <br> In force from: 01-01-2020 |

## Luxembourg

Table LU.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 12.7 | 13.1 | 12.5 | 12.5 | 12.3 | 12.3 | 12.9 | 12.9 | 13.2 | 12.0 | 11.7 | 11.7 | 12.0 | 23 | 7.2 |
| VAT | 5.6 | 6.1 | 6.3 | 6.7 | 6.5 | 6.7 | 7.2 | 7.4 | 7.5 | 6.6 | 6.2 | 6.0 | 6.2 | 26 | 3.7 |
| Taxes and duties on imports excluding VAT | 3.9 | 3.7 | 3.6 | 3.6 | 3.3 | 3.3 | 3.3 | 3.1 | 3.0 | 2.5 | 2.5 | 2.5 | 2.5 | 2 | 1.5 |
| Taxes on products, except VAT and import duties | 1.1 | 1.3 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 27 | 0.7 |
| Other taxes on production | 2.0 | 2.0 | 1.6 | 1.5 | 1.7 | 1.5 | 1.6 | 1.7 | 1.7 | 2.0 | 2.1 | 2.2 | 2.2 | 7 | 1.3 |
| Direct taxes | 13.2 | 13.3 | 13.9 | 14.4 | 14.4 | 14.0 | 14.4 | 14.4 | 13.8 | 14.5 | 14.8 | 15.2 | 16.5 | 4 | 9.9 |
| Personal income taxes | 7.5 | 7.2 | 8.0 | 7.9 | 7.9 | 8.2 | 8.4 | 8.7 | 8.7 | 9.1 | 9.1 | 8.9 | 9.3 | 9 | 5.6 |
| Corporate income taxes | 5.0 | 5.3 | 5.3 | 5.6 | 5.8 | 5.0 | 5.1 | 4.8 | 4.3 | 4.4 | 4.5 | 5.1 | 5.8 | 1 | 3.5 |
| Other | 0.7 | 0.7 | 0.7 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 1.0 | 1.2 | 1.2 | 1.4 | 7 | 0.8 |
| Social contributions | 10.0 | 10.0 | 10.5 | 11.5 | 10.9 | 10.8 | 11.2 | 11.0 | 10.6 | 10.7 | 10.5 | 10.8 | 10.8 | 18 | 6.5 |
| Employers' | 4.3 | 4.3 | 4.4 | 4.9 | 4.7 | 4.6 | 4.8 | 4.6 | 4.5 | 4.5 | 4.4 | 4.5 | 4.5 | 22 | 2.7 |
| Households' | 5.7 | 5.7 | 6.0 | 6.6 | 6.2 | 6.2 | 6.4 | 6.4 | 6.2 | 6.2 | 6.1 | 6.3 | 6.3 | 8 | 3.8 |
| Less: capital transfers (1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 35.8 | 36.3 | 36.9 | 38.4 | 37.6 | 37.2 | 38.4 | 38.3 | 37.5 | 37.1 | 36.9 | 37.7 | 39.3 | 9 | 23.6 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 68.3 | 68.7 | 67.8 | 66.3 | 67.3 | 67.0 | 67.6 | 68.4 | 69.2 | 68.3 | 68.1 | 67.5 | 68.1 | 8 | 16.1 |
| State government ( ${ }^{2}$ ) | : | : | : | : |  |  | : | : |  | : | : | : | : |  |  |
| Local government | 4.4 | 4.4 | 4.5 | 4.5 | 4.3 | 4.6 | 4.0 | 3.5 | 3.3 | 3.5 | 3.9 | 4.1 | 4.6 | 17 | 1.1 |
| Social security funds | 27.1 | 26.7 | 27.6 | 29.1 | 28.2 | 28.3 | 28.3 | 28.0 | 27.4 | 28.0 | 27.6 | 27.8 | 26.7 | 19 | 6.3 |
| EU institutions | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.5 | 0.6 | 0.6 | 6 | 0.2 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 10.0 | 10.3 | 10.4 | 10.8 | 10.4 | 10.5 | 11.0 | 10.9 | 11.0 | 9.5 | 9.1 | 8.9 | 9.1 | 27 | 5.5 |
| Labour | 14.5 | 14.6 | 15.6 | 16.6 | 16.1 | 16.1 | 16.8 | 17.1 | 16.6 | 16.9 | 16.6 | 16.7 | 17.0 | 14 | 10.2 |
| of which on income from employment | 13.3 | 13.4 | 14.3 | 15.1 | 14.7 | 14.7 | 15.2 | 15.4 | 14.9 | 15.2 | 15.0 | 15.2 | 15.5 | 16 | 9.3 |
| Paid by employers | 4.3 | 4.3 | 4.4 | 4.9 | 4.7 | 4.6 | 4.8 | 4.6 | 4.4 | 4.5 | 4.4 | 4.5 | 4.5 | 23 | 2.7 |
| Paid by employees | 9.0 | 9.1 | 9.9 | 10.3 | 10.0 | 10.1 | 10.4 | 10.8 | 10.5 | 10.7 | 10.6 | 10.7 | 10.9 | 7 | 6.6 |
| Paid by non-employed | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.7 | 1.7 | 1.7 | 1.7 | 1.5 | 1.6 | 12 | 0.9 |
| Capital | 11.3 | 11.4 | 10.8 | 11.0 | 11.2 | 10.5 | 10.7 | 10.3 | 10.0 | 10.7 | 11.1 | 12.1 | 13.2 | 1 | 7.9 |
| Income of corporations | 5.0 | 5.3 | 5.3 | 5.6 | 5.8 | 5.0 | 5.1 | 4.8 | 4.3 | 4.4 | 4.5 | 5.1 | 5.8 | 1 | 3.5 |
| Income of households | 1.7 | 1.4 | 1.6 | 1.4 | 1.5 | 1.6 | 1.5 | 1.2 | 1.2 | 1.4 | 1.4 | 1.3 | 1.4 | 3 | 0.8 |
| Income of self-employed | 1.2 | 1.2 | 1.1 | 1.4 | 1.2 | 1.3 | 1.3 | 1.5 | 1.4 | 1.4 | 1.5 | 1.7 | 1.7 | 9 | 1.0 |
| Stock of capital | 3.4 | 3.6 | 2.8 | 2.6 | 2.7 | 2.7 | 2.8 | 2.9 | 3.0 | 3.4 | 3.8 | 4.0 | 4.3 | 2 | 2.6 |

Table LU.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.6 | 2.6 | 2.6 | 2.5 | 2.4 | 2.4 | 2.4 | 2.2 | 2.0 | 1.8 | 1.7 | 1.7 | 1.7 | 27 | 1.0 |
| Energy | 2.5 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.2 | 2.0 | 1.8 | 1.7 | 1.6 | 1.5 | 1.6 | 23 | 1.0 |
| 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 | 1.5 | 1.5 | 1.5 | 13 |  |
| Transport | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 26 | 0.1 |
| Pollution and resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | 0.02 | 0.01 | 0.01 | 0.03 | 0.03 | 0.02 | 0.02 | 22 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.4 | 1.6 | 1.2 | 1.2 | 1.1 | 1.2 | 1.3 | 1.2 | 1.3 | 1.5 | 2.0 | 2.2 | 2.5 | 7 | 1.5 |
| Recurrent taxes on immovable property | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 27 | 0.0 |
| Other taxes on property | 1.3 | 1.5 | 1.2 | 1.1 | 1.0 | 1.1 | 1.2 | 1.2 | 1.2 | 1.5 | 2.0 | 2.1 | 2.5 | 1 | 1.5 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | : | : | : | : | : | : | : | : | : | 22.2 | 21.8 | 21.1 | 21.3 | 7 |  |
| Labour | 28.3 | 28.7 | 29.3 | 29.2 | 29.8 | 30.4 | 30.9 | 31.6 | 31.0 | 31.5 | 31.5 | 31.1 | 31.1 | 20 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | $\cdot$ | $\cdot$ | $\cdot$ | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : |  | : |  |  |  |

(') Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure LU.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^14]Note: EU-27 represents EU Member States without UK

Table LU.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| The law of 1 August 2018 has introduced the deductibility of premiums paid into a scheme for the self-employed as special expenses, as well as a flat-rate and final discharge. The financing of supplementary pension schemes is deductible up to $20 \%$ of annual income. | Base decrease | Announcement: 17-02-2017 Legislation: 01-08-2018 <br> In force from: 01-01-2019 |
| For social minimum wage earners a new tax credit was introduced in 2019 called Tax credit social minimum wage. The tax credit is fixed to EUR 70 per month for employees earning a monthly gross wage between EUR 1500 and EUR 2500 . For employees with monthly gross wages between EUR 2500 and EUR 3000 , the tax credit declines progressively. Employees with monthly gross wages higher than EUR 3000 will not benefit from the tax credit. This tax credit comes on top of the already existing tax credit for employees. | Neutral | Announcement: 26-04-2019 Legislation: 26-04-2019 In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| Modification 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 2019, the contribution rates are: $0,41 \%$ for class $1,1.07 \%$ for class $2,1.63 \%$ for class 3 and $2.79 \%$ for class 4 . The average rate is $1.85 \%$ (it was $1.95 \%$ since 2017). | Rate decrease | Legislation: 13-12-2018 <br> In force from: 01-01-2019 |
| Low decrease of the contribution rate for the Injury insurance from $0.9 \%$ in 2018 to $0.8 \%$ in 2019 | Rate decrease | Legislation: 12-12-2018In force from: 01-01-2019 |
| Corporate income tax |  |  |
| For companies with a taxable income not exceeding EUR 175000 , the CIT rate is set at $15 \%$. For taxable income ranging between EUR 175000 and EUR 200000 , the CIT rate is set at EUR 26250 plus $31 \%$ of the taxable income exceeding EUR 175000 . The CIT rate is set at $17 \%$ if taxable income exceeds EUR 200000. | Rate decrease | Announcement: 20-12-2019 <br> Legislation: 20-12-2019 <br> In force from: 01-01-2020 |
| Other corporate taxes |  |  |
| The EU Anti Tax Avoidance Directive (ATAD 1) was adopted. The new legislation will come into force on 1 January 2019 with respect to the following measures: interest limitation rules, controlled foreign company rules (CFC), intra-EU anti-hybrid rule and a general anti-abuse rule. | Base increase | Announcement: <br> 21-12-2018Legislation: 21-12- <br> 2018In force from: 01-01-2019 |
| The EU Anti Tax Avoidance Directive (ATAD 2) was adopted. The new legislation will come into force on 1 January 2020 with respect to the following measure: hybrid mismatch rules. The additional reverse hybrid measures will apply from tax year 2022 onwards. | Base increase | Announcement: 20-12-2019 <br> Legislation: 20-12-2019 <br> In force from: 01-01-2020 |
| Other excise duties |  |  |
| Tax adjustment (Fine cut tobacco) | Rate increase; base increase | Announcement: 29-01-2019 Legislation: 29-01-2019 In force from: 01-02-2019 |
| Increase excise rates on gasoil and petrol | Rate increase; base increase | Announcement: 26-04-2019 <br> Legislation: 26-04-2019 <br> In force from: 01-05-2019 |

## Hungary

Table HU.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 15.1 | 15.9 | 15.8 | 16.5 | 17.5 | 17.5 | 18.8 | 18.8 | 18.7 | 18.9 | 18.4 | 18.2 | 18.6 | 3 | 24.8 |
| VAT | 7.4 | 7.8 | 7.6 | 8.3 | 8.5 | 8.4 | 9.1 | 8.9 | 9.2 | 9.5 | 9.2 | 9.3 | 9.7 | 4 | 12.9 |
| Taxes and duties on imports excluding VAT | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 16 | 0.2 |
| Taxes on products, except VAT and import duties | 6.9 | 7.1 | 7.2 | 7.2 | 7.3 | 7.3 | 7.7 | 7.7 | 7.3 | 7.2 | 7.1 | 6.8 | 6.8 | 1 | 9.0 |
| Other taxes on production | 0.7 | 0.8 | 0.8 | 1.0 | 1.6 | 1.6 | 1.8 | 2.1 | 2.0 | 2.0 | 1.9 | 2.0 | 1.9 | 10 | 2.6 |
| Direct taxes | 9.2 | 10.1 | 10.3 | 9.6 | 7.8 | 6.3 | 6.8 | 6.6 | 6.7 | 6.9 | 7.3 | 7.3 | 6.7 | 24 | 9.0 |
| Personal income taxes | 6.6 | 7.1 | 7.5 | 7.2 | 6.4 | 4.8 | 5.2 | 5.0 | 4.9 | 4.9 | 4.8 | 5.0 | 5.2 | 21 | 6.9 |
| Corporate income taxes | 2.3 | 2.7 | 2.6 | 2.1 | 1.1 | 1.1 | 1.3 | 1.2 | 1.5 | 1.6 | 2.1 | 1.9 | 1.2 | 27 | 1.6 |
| Other | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 24 | 0.5 |
| Social contributions | 12.2 | 13.4 | 13.4 | 12.8 | 11.8 | 12.9 | 13.7 | 13.3 | 13.2 | 13.2 | 13.8 | 12.9 | 12.3 | 12 | 16.4 |
| Employers' | 9.2 | 9.5 | 9.5 | 9.0 | 7.6 | 7.7 | 8.1 | 7.9 | 7.9 | 7.9 | 8.3 | 7.1 | 6.4 | 12 | 8.6 |
| Households' | 3.0 | 3.9 | 3.8 | 3.8 | 4.2 | 5.2 | 5.5 | 5.5 | 5.3 | 5.3 | 5.5 | 5.8 | 5.9 | 11 | 7.8 |
| Less: capital transfers ( ${ }^{(1)}$ | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total | 36.5 | 39.4 | 39.5 | 39.0 | 37.2 | 36.6 | 39.2 | 38.7 | 38.6 | 39.0 | 39.5 | 38.4 | 37.6 | 14 | 50.2 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxa | tion |  |  |  |  |  |
| Central government | 57.5 | 57.2 | 61.9 | 62.3 | 62.9 | 59.2 | 59.6 | 59.7 | 60.4 | 60.3 | 59.9 | 61.9 | 61.5 | 14 | 30.9 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 11.6 | 11.0 | 6.4 | 6.7 | 6.5 | 6.5 | 6.1 | 5.8 | 5.5 | 5.7 | 5.7 | 5.7 | 5.8 | 14 | 2.9 |
| Social security funds | 30.5 | 31.2 | 31.2 | 30.6 | 30.3 | 33.9 | 34.0 | 34.2 | 33.7 | 33.7 | 34.0 | 32.0 | 32.3 | 11 | 16.2 |
| EU institutions | 0.4 | 0.5 | 0.5 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.5 | 15 | 0.2 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 13.4 | 13.9 | 13.6 | 14.4 | 14.2 | 14.1 | 15.2 | 15.9 | 15.9 | 16.1 | 15.8 | 15.6 | 16.0 | 2 | 21.4 |
| Labour | 17.8 | 19.4 | 20.1 | 18.7 | 17.4 | 17.2 | 18.5 | 18.0 | 17.8 | 17.8 | 18.3 | 17.7 | 17.2 | 13 | 23.0 |
| of which on income from employment | 17.5 | 18.8 | 19.3 | 18.2 | 17.0 | 16.9 | 18.2 | 17.8 | 17.6 | 17.7 | 18.2 | 17.5 | 17.0 | 12 | 22.8 |
| Paid by employers | 9.4 | 9.7 | 9.8 | 9.2 | 8.0 | 8.2 | 8.7 | 8.4 | 8.5 | 8.5 | 8.9 | 7.7 | 7.1 | 12 | 9.4 |
| Paid by employees | 8.1 | 9.0 | 9.5 | 9.0 | 9.0 | 8.7 | 9.5 | 9.4 | 9.2 | 9.2 | 9.3 | 9.8 | 10.0 | 11 | 13.4 |
| Paid by non-employed | 0.2 | 0.6 | 0.8 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 23 | 0.2 |
| Capital | 5.4 | 6.1 | 5.8 | 6.0 | 5.6 | 5.4 | 5.5 | 4.8 | 5.0 | 5.1 | 5.4 | 5.1 | 4.4 | 24 | 5.9 |
| Income of corporations | 2.3 | 2.7 | 2.6 | 2.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.6 | 1.7 | 2.3 | 2.0 | 1.3 | 27 | 1.8 |
| Income of households | 0.6 | 0.7 | 0.4 | 1.0 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 18 | 0.7 |
| Income of self-employed | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 19 | 0.9 |
| Stock of capital | 1.9 | 2.1 | 2.2 | 2.2 | 3.2 | 3.2 | 3.3 | 2.5 | 2.4 | 2.3 | 2.1 | 2.0 | 1.9 | 11 | 2.5 |

Table HU.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes |  |  |  |  |  |  |  | as \% | of GDP |  |  |  |  |  |  |
| Environmental taxes | 2.9 | 2.8 | 2.7 | 2.7 | 2.7 | 2.6 | 2.6 | 2.5 | 2.5 | 2.5 | 2.6 | 2.5 | 2.3 | 18 | 3.1 |
| Energy | 2.2 | 2.1 | 2.0 | 2.1 | 2.2 | 2.1 | 2.0 | 1.9 | 1.9 | 1.9 | 2.0 | 1.9 | 1.8 | 20 | 2.4 |
| of which transport fuel taxes | 1.7 | 1.6 | 1.7 | 1.7 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | 10 |  |
| Transport | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 17 | 0.4 |
| Pollution and resources | 0.14 | 0.14 | 0.16 | 0.17 | 0.10 | 0.09 | 0.23 | 0.21 | 0.21 | 0.25 | 0.25 | 0.27 | 0.25 | 3 | 0.3 |
| E. Property taxes |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Taxes on property | 0.8 | 0.8 | 0.8 | 0.8 | 1.1 | 1.1 | 1.2 | 1.3 | 1.3 | 1.3 | 1.1 | 1.1 | 1.0 | 18 | 1.4 |
| Recurrent taxes on immovable property | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 18 | 0.6 |
| Other taxes on property | 0.6 | 0.5 | 0.6 | 0.5 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.6 | 0.6 | 0.6 | 17 | 0.7 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% | \% |  |  |  |  |  |  |
| Consumption | 20.3 | 21.2 | 20.7 | 21.4 | 21.5 | 21.4 | 22.9 | 24.6 | 25.4 | 26.4 | 25.5 | 25.3 | 26.4 | 1 |  |
| Labour | 38.3 | 40.8 | 42.3 | 40.3 | 38.6 | 38.3 | 40.2 | 40.1 | 40.6 | 41.4 | 41.4 | 39.6 | 38.9 | 10 |  |
| G. Payable tax credits |  |  |  |  |  |  |  | as \% o | f GDP |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | . |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | - | : | : | : | : | : | : | . |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |

(') Representing taxes assessed but unlikely to be collected.
$\left(^{2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure HU.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))



#### Abstract

HU EU-28

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data Note: EU-27 represents EU Member States without UK


■ EU-27

Table HU.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Tax exemption of interest income from retail treasury bonds | Base decrease | Announcement: 12-03-2019 <br> Legislation: 10-04-2019 <br> In force from: 01-06-2019 |
| The types of diseases underlying the categorization of seriously disabled for reasons of entitlement of personal allowances in PIT had been expanded to cover certain common oncological diseases. In case of the recently added diseases the benefits are enforceable retroactively. | Rate decrease | Announcement: 04-12-2018 <br> Legislation: 21-12-2018 <br> In force from: 01-01-2019 |
| PIT exemption for women with 4 children | Base decrease | Announcement: 12-07-2019 <br> Legislation: 23-07-2019 <br> In force from: 01-01-2020 |
| Social security contributions: Employee |  |  |
| The employees' social security contributions - currently consisting of four separate items - will be integrated into the single social security contribution, so the time to comply with tax obligations will fairly decrease from July 2020. However the measure, in certain cases, increases the tax base (part-time employees, posting of employees), households will be entitled for a slightly higher allowance from their SSCs (family tax allowance). The recently adopted measures include the extension of the social contribution exemption of retired individuals to all the other gainful activities (previously employment contracts only). | Neutral | Announcement: 11-12-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-07-2020 |
| The integration of Health Contribution Tax. | Base decrease | Announcement: 20-07-2018 <br> Legislation: 31-07-2018 <br> In force from: 01-01-2019 |
| Retired employees became exempt from the employer's SCT and the employee's SSCs, thus 2019 only 15 percent income tax shall be payed on the top of the gross wage. | Rate decrease | Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019 |
| Social security contributions: Employer |  |  |
| Introduction of a new type of tax relief for R\&D activities in the SCT. | Rate decrease | Announcement: 20-07-2018 <br> Legislation: 25-07-2018 <br> In force from: 01-01-2019 |
| Introduction of the renewed social contribution tax allowance system. | Rate decrease | Announcement: 20-07-2018 <br> Legislation: 25-07-2018 <br> In force from: 01-01-2019 |
| The phasing out of Job Protection Act. | Rate increase | Announcement: 20-07-2018 <br> Legislation: 25-07-2018 <br> In force from: 01-01-2019 |
| Retired employees became exempt from the employer's SCT and the employee's SSCs, thus 2019 only 15 percent income tax shall be payed on the top of the gross wage. | Rate decrease | Announcement: 20-07-2018 <br> Legislation: 25-07-2018 <br> In force from: 01-01-2019 |
| Regarding the employer's payroll tax, several conditional decreases had been placed into the law. Further four 2 percentage point cuts are expected, given that the employers increase the wages in a sufficient pace defined in the law. The tax benefits have been aligned with the new rates as well. The next step of payroll tax cut is expected from July, 2019 (to 17.5\%). (gross fiscal impact) | Rate decrease | Announcement: N-D <br> Legislation: N-D <br> In force from: 01-07-2019 <br> (expected) |
| Social security contributions: Self-employed |  |  |
| In accordance with the employers' SSC cuts, the social contribution tax for self-employed was reduced by the same amount. <br> Revenue effects are included in the employers' SSC cuts. | Rate decrease | Announcement: 22-11-2016 10-10-2017 <br> Legislation: 20-12-2016 <br> 23-11-2017 <br> In force from: 01-01-2017 <br> 01-01-2018 <br> (01-10-2019 expected) |
| Taxes on payroll and workforce |  |  |
| Employer's payroll tax decreased from 19.5\% to 17.5\% in Q3 2019. (gross fiscal impact) | Rate decrease | Announcement: 12-06-2019 <br> Legislation: 14-06-2019 <br> In force from: 01-07-2019 |
| Non tax compulsory payments: Employer |  |  |
| The extension of the base of SCT for incomes previously charged by health contribution tax. | Base increase | Announcement: 20-07-2018 <br> Legislation: 31-07-2018 <br> In force from: 01-01-2019 |

Table HU.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Corporate income tax |  | Announcement: 13-11-2018 <br> Legislation: 23-11-2018 <br> In force from: 01-01-2019 |
| CIT: Increasing the upper threshold of the tax-free provision for developments (a kind <br> of accelerated depreciation) | Base decrease | Announcement: 13-11-2018 |
| Legislation: 23-11-2018 |  |  |
| Abolishing of ot tax credit for sponsorship of performers. | Neutral | In force from: 01-01-2019 |

Table HU.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Exemption of transactions by treasury account holders from Financial Transaction <br> Duty (there is a decrease in governmental expenditure in connection with this <br> measure) | Base decrease | Announcement: 12-07-2019 <br> Legislation: 23-07-2019 <br> In force from: 01-01-2020 |
| Post office cheques are exempt from Financial Transaction Duty up to the amount of <br> HUF 20 000 | Base decrease | Announcement: 12-07-2019 <br> Legislation: 23-07-2019 <br> In force from: 24-07-2019 |
| Abolishing cultural tax | Rate decrease | Announcement: 20-07-2018 <br> Legislation: 25-07-2018 <br> In force from: 01-01-2019 |
| From 2019 investment firms aren't subject to bank levy | Neutral | Announcement: 20-07-2018 <br> Legislation: 25-07-2018 |
| In force from: 01-01-2019 |  |  |

## Malta

Table MT.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking 2018 | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 14.5 | 14.4 | 14.0 | 13.5 | 13.9 | 13.7 | 13.4 | 13.1 | 13.2 | 12.5 | 12.4 | 12.6 | 12.9 | 19 | 1.6 |
| VAT | 7.6 | 7.3 | 7.5 | 7.4 | 7.2 | 7.6 | 7.5 | 7.6 | 7.5 | 7.0 | 6.9 | 7.2 | 7.5 | 17 | 0.9 |
| Taxes and duties on imports excluding VAT | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 26 | 0.0 |
| Taxes on products, except VAT and import duties | 6.1 | 6.3 | 5.8 | 5.4 | 5.1 | 5.4 | 5.1 | 4.8 | 4.9 | 4.7 | 4.8 | 4.8 | 4.9 | 5 | 0.6 |
| Other taxes on production | 0.5 | 0.5 | 0.5 | 0.5 | 1.3 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 | 0.4 | 26 | 0.1 |
| Direct taxes | 11.6 | 12.9 | 12.4 | 13.2 | 12.5 | 12.6 | 13.3 | 13.8 | 13.7 | 13.0 | 13.5 | 14.1 | 13.6 | 10 | 1.7 |
| Personal income taxes | 6.7 | 5.9 | 5.7 | 6.4 | 5.9 | 6.4 | 6.6 | 6.8 | 6.6 | 6.2 | 6.6 | 6.9 | 7.3 | 13 | 0.9 |
| Corporate income taxes | 4.1 | 6.0 | 5.9 | 5.9 | 5.7 | 5.4 | 5.9 | 6.2 | 6.0 | 6.1 | 6.3 | 6.5 | 5.6 | 2 | 0.7 |
| Other | 0.8 | 0.9 | 0.7 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 1.1 | 0.7 | 0.7 | 0.7 | 0.7 | 13 | 0.1 |
| Social contributions | 5.8 | 5.6 | 5.7 | 5.7 | 5.6 | 5.9 | 5.8 | 5.7 | 5.5 | 5.2 | 5.2 | 5.3 | 5.3 | 25 | 0.7 |
| Employers' | 2.6 | 2.5 | 2.6 | 2.6 | 2.5 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.4 | 2.4 | 2.5 | 25 | 0.3 |
| Households' | 3.2 | 3.1 | 3.2 | 3.1 | 3.1 | 3.2 | 3.1 | 3.1 | 3.0 | 2.8 | 2.8 | 2.8 | 2.9 | 21 | 0.4 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Total | 32.0 | 32.8 | 32.1 | 32.4 | 31.9 | 32.2 | 32.4 | 32.6 | 32.4 | 30.7 | 31.2 | 31.9 | 31.8 | 23 | 3.9 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 99.2 | 99.2 | 99.3 | 99.4 | 99.4 | 99.5 | 99.3 | 99.5 | 99.5 | 99.2 | 99.2 | 99.4 | 99.5 | 1 | 3.9 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Local government | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Social security funds | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| EU institutions | 0.8 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.7 | 0.5 | 0.5 | 0.8 | 0.8 | 0.6 | 0.5 | 11 | 0.0 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 13.3 | 13.1 | 13.0 | 12.8 | 12.3 | 13.0 | 12.6 | 12.4 | 12.4 | 11.6 | 11.4 | 11.6 | 11.9 | 15 | 1.5 |
| Labour | 11.0 | 10.1 | 10.1 | 10.7 | 10.2 | 11.0 | 11.1 | 11.3 | 11.0 | 10.2 | 10.7 | 11.0 | 11.7 | 26 | 1.4 |
| of which on income from employment | 9.9 | 9.1 | 9.2 | 9.6 | 9.2 | 9.8 | 9.9 | 10.1 | 9.7 | 9.1 | 9.4 | 9.7 | 10.5 | 27 | 1.3 |
| Paid by employers | 2.6 | 2.5 | 2.6 | 2.6 | 2.5 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.4 | 2.4 | 2.5 | 26 | 0.3 |
| Paid by employees | 7.3 | 6.6 | 6.6 | 7.0 | 6.7 | 7.2 | 7.3 | 7.4 | 7.2 | 6.7 | 7.0 | 7.2 | 8.0 | 19 | 1.0 |
| Paid by non-employed | 1.1 | 1.0 | 0.9 | 1.1 | 1.0 | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.3 | 1.4 | 1.2 | 16 | 0.2 |
| Capital | 7.7 | 9.7 | 9.0 | 9.0 | 9.4 | 8.3 | 8.7 | 9.0 | 9.0 | 8.8 | 9.1 | 9.2 | 8.3 | 8 | 1.0 |
| Income of corporations | 4.1 | 6.0 | 5.9 | 6.0 | 5.8 | 5.4 | 5.9 | 6.3 | 6.0 | 6.1 | 6.3 | 6.5 | 5.6 | 2 | 0.7 |
| Income of households | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 24 | 0.0 |
| Income of self-employed | 1.1 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 1.0 | 0.9 | 15 | 0.1 |
| Stock of capital | 2.0 | 2.2 | 1.7 | 1.6 | 2.3 | 1.5 | 1.5 | 1.4 | 1.8 | 1.6 | 1.7 | 1.6 | 1.7 | 13 | 0.2 |

Table MT.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | $\begin{aligned} & \text { Revenue } \\ & 2018 \\ & \text { (billion } \\ & \text { euros) } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 3.2 | 3.5 | 3.3 | 3.2 | 2.9 | 3.1 | 2.9 | 2.7 | 2.8 | 2.8 | 2.7 | 2.7 | 2.6 | 14 | 0.3 |
| Energy | 1.2 | 1.7 | 1.4 | 1.4 | 1.4 | 1.6 | 1.5 | 1.4 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 27 | 0.2 |
| of which transport fuel taxes | 1.1 | 1.5 | 1.3 | 1.2 | 1.2 | 1.4 | 1.3 | 1.1 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 | 21 |  |
| Transport | 1.7 | 1.6 | 1.6 | 1.5 | 1.3 | 1.4 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 2 | 0.1 |
| Pollution and resources | 0.22 | 0.25 | 0.28 | 0.21 | 0.16 | 0.16 | 0.14 | 0.16 | 0.19 | 0.23 | 0.19 | 0.22 | 0.24 | 4 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.5 | 1.6 | 1.2 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.3 | 13 | 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 | 28 | 0.0 |
| Other taxes on property | 1.5 | 1.6 | 1.2 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.3 | 6 | 0.2 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 17.0 | 17.2 | 17.6 | 17.1 | 16.7 | 17.1 | 16.8 | 17.0 | 18.3 | 18.1 | 18.8 | 19.8 | 20.3 | 9 |  |
| Labour | 22.6 | 21.0 | 21.1 | 21.6 | 21.3 | 22.2 | 22.2 | 22.5 | 22.6 | 21.8 | 22.6 | 23.5 | 25.7 | 26 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |

${ }^{( }$(') Representing taxes assessed but unlikely to be collected.
${ }^{(2)}$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure MT.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table MT.2: Latest tax reforms

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Personal income tax: Earned income | Base decrease | Announcement: 22-10-2018 <br> In force from: 01-01-2019 |
| Fiscal incentives for private pensions | Base decrease | Announcement: 22-10-2018 <br> In force from: 01-01-2019 |
| Revision in income tax bands for low income earners | Rate decrease | Announcement: 14-10-2019 <br> In force from: 01-01-2020 |
| Fixed rate on overtime | Rate decrease | Announcement: 22-10-2018 <br> In force from: 01-01-2019 |
| Transaction taxes (movable and immovable property) | Rate decrease | Announcement: 14-10-2019 <br> In force from: 01-01-2020 |
| Financial support to first time buyers and for those buying their second home. Benefits <br> also extended to persons with disability and those purchasing residential property in <br> Gozo. |  |  |
| Financial support to first time buyers - increase in ceiling for first time buyers |  |  |

## Netherlands

Table NL.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 12.1 | 11.8 | 11.7 | 11.4 | 11.4 | 11.1 | 10.9 | 11.2 | 11.6 | 11.5 | 12.0 | 12.0 | 12.1 | 21 | 93.5 |
| VAT | 6.8 | 6.8 | 6.7 | 6.6 | 6.5 | 6.4 | 6.4 | 6.4 | 6.4 | 6.5 | 6.8 | 6.8 | 6.8 | 23 | 52.6 |
| Taxes and duties on imports excluding VAT | 1.6 | 1.5 | 1.5 | 1.3 | 1.5 | 1.4 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.6 | 1.7 | 4 | 13.1 |
| Taxes on products, except VAT and import duties | 2.7 | 2.6 | 2.6 | 2.5 | 2.2 | 2.2 | 2.0 | 2.1 | 2.2 | 2.3 | 2.2 | 2.2 | 2.2 | 25 | 16.8 |
| Other taxes on production | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.2 | 1.3 | 1.6 | 1.4 | 1.4 | 1.4 | 1.4 | 15 | 11.1 |
| Direct taxes | 11.0 | 11.3 | 11.0 | 11.1 | 11.2 | 10.7 | 10.2 | 10.2 | 10.8 | 11.5 | 11.8 | 12.9 | 12.7 | 12 | 98.3 |
| Personal income taxes | 6.4 | 6.7 | 6.5 | 7.7 | 7.6 | 7.3 | 6.8 | 6.7 | 6.9 | 7.4 | 7.1 | 8.3 | 8.0 | 11 | 61.6 |
| Corporate income taxes | 3.4 | 3.4 | 3.3 | 2.1 | 2.3 | 2.2 | 2.1 | 2.1 | 2.5 | 2.7 | 3.3 | 3.3 | 3.5 | 6 | 27.0 |
| Other | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 8 | 9.7 |
| Social contributions | 13.0 | 12.5 | 13.3 | 12.6 | 12.9 | 13.6 | 14.5 | 14.7 | 14.6 | 13.9 | 14.7 | 13.8 | 14.0 | 7 | 108.0 |
| Employers' | 4.2 | 4.2 | 4.4 | 4.5 | 4.6 | 4.7 | 5.0 | 4.8 | 5.2 | 5.0 | 5.2 | 5.1 | 5.3 | 18 | 40.7 |
| Households' | 8.7 | 8.3 | 8.9 | 8.1 | 8.4 | 8.9 | 9.5 | 9.9 | 9.4 | 8.9 | 9.5 | 8.7 | 8.7 | 4 | 67.3 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 36.0 | 35.5 | 35.9 | 35.1 | 35.5 | 35.5 | 35.6 | 36.1 | 37.0 | 36.9 | 38.4 | 38.7 | 38.7 | 11 | 299.8 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxat | tion |  |  |  |  |  |
| Central government | 59.9 | 60.8 | 58.9 | 59.6 | 59.1 | 57.0 | 54.6 | 54.6 | 55.7 | 57.3 | 57.0 | 59.7 | 59.5 | 15 | 178.3 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 3.3 | 3.3 | 3.3 | 3.6 | 3.6 | 3.7 | 3.8 | 3.8 | 3.8 | 3.8 | 3.6 | 3.6 | 3.4 | 18 | 10.3 |
| Social security funds | 35.9 | 35.0 | 36.9 | 35.9 | 36.4 | 38.3 | 40.8 | 40.8 | 39.5 | 37.7 | 38.2 | 35.7 | 36.0 | 9 | 108.0 |
| EU institutions | 0.8 | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.8 | 1.0 | 1.2 | 1.1 | 1.1 | 1.1 | 2 | 3.2 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 11.4 | 11.1 | 11.1 | 11.1 | 11.0 | 10.9 | 10.7 | 10.9 | 11.0 | 11.1 | 11.4 | 11.3 | 11.4 | 17 | 88.3 |
| Labour | 18.5 | 18.1 | 18.6 | 19.5 | 19.5 | 20.0 | 20.4 | 20.4 | 20.0 | 20.0 | 20.2 | 20.0 | 20.0 | 9 | 154.8 |
| of which on income from employment | 15.1 | 14.7 | 15.2 | 15.7 | 15.5 | 15.8 | 16.0 | 15.9 | 15.7 | 15.6 | 15.7 | 15.7 | 15.9 | 14 | 123.0 |
| Paid by employers | 4.3 | 4.3 | 4.5 | 4.6 | 4.7 | 4.8 | 5.1 | 4.9 | 5.4 | 5.1 | 5.2 | 5.2 | 5.3 | 20 | 41.3 |
| Paid by employees | 10.8 | 10.5 | 10.7 | 11.1 | 10.8 | 11.0 | 10.9 | 10.9 | 10.3 | 10.5 | 10.5 | 10.5 | 10.6 | 9 | 81.7 |
| Paid by non-employed | 3.4 | 3.4 | 3.5 | 3.8 | 3.9 | 4.2 | 4.4 | 4.6 | 4.3 | 4.3 | 4.5 | 4.3 | 4.1 | 2 | 31.9 |
| Capital | 6.1 | 6.3 | 6.2 | 4.6 | 5.0 | 4.6 | 4.5 | 4.7 | 6.0 | 5.9 | 6.8 | 7.4 | 7.3 | 13 | 56.7 |
| Income of corporations | 3.4 | 3.4 | 3.3 | 2.1 | 2.3 | 2.2 | 2.1 | 2.1 | 2.5 | 2.7 | 3.3 | 3.3 | 3.5 | 6 | 27.0 |
| Income of households | -1.1 | -1.1 | -1.1 | -1.2 | -1.1 | -1.1 | -1.0 | -1.0 | -0.8 | -0.7 | -0.6 | -0.5 | -0.4 | 28 | -3.3 |
| Income of self-employed | 2.0 | 2.2 | 2.3 | 2.2 | 2.3 | 2.2 | 2.0 | 2.2 | 2.5 | 2.2 | 2.2 | 2.7 | 2.4 | 4 | 18.8 |
| Stock of capital | 1.8 | 1.8 | 1.7 | 1.5 | 1.5 | 1.4 | 1.3 | 1.4 | 1.8 | 1.6 | 1.8 | 1.8 | 1.8 | 12 | 14.2 |

Table NL.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 3.6 | 3.4 | 3.4 | 3.5 | 3.5 | 3.4 | 3.2 | 3.3 | 3.3 | 3.3 | 3.4 | 3.3 | 3.3 | 6 | 25.8 |
| Energy | 1.9 | 1.7 | 1.8 | 1.9 | 1.9 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 17 | 14.5 |
| of which transport fuel taxes | 1.2 | 1.2 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 25 |  |
| Transport | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 3 | 8.1 |
| Pollution and resources | 0.48 | 0.46 | 0.47 | 0.48 | 0.49 | 0.49 | 0.47 | 0.43 | 0.45 | 0.45 | 0.46 | 0.44 | 0.42 | 1 | 3.3 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.6 | 1.6 | 1.5 | 1.3 | 1.3 | 1.1 | 1.1 | 1.2 | 1.6 | 1.5 | 1.6 | 1.7 | 1.7 | 11 | 12.9 |
| Recurrent taxes on immovable property | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 9 | 6.8 |
| Other taxes on property | 1.1 | 1.1 | 1.0 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.7 | 0.6 | 0.8 | 0.8 | 0.8 | 9 | 6.2 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 18.5 | 18.2 | 18.4 | 17.8 | 17.8 | 17.6 | 17.3 | 17.6 | 17.8 | 18.1 | 18.8 | 18.8 | 19.0 | 15 |  |
| Labour | 32.0 | 31.4 | 31.9 | 31.4 | 31.8 | 32.1 | 32.2 | 32.2 | 32.0 | 32.6 | 32.7 | 32.8 | 33.2 | 16 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | . | . | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : |  | : | : | . | : | : | : | . | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits |  |  | : | : | : | : | : | : | : | : | : | : |  |  |  |

(') Representing taxes assessed but unlikely to be collected.
(²) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure NL.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table NL.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| The old age tax credit for elderly with an income till $€ 36.346$ will be increased with $€ 160$ in 2019 and an income-dependent reduction of $15 \%$ (reduction until an old age tax credit of $€$ $0)$ will be introduced in 2019. | Rate decrease | Announcement: 19-09-2017 <br> Legislation: 19-12-2017 <br> In force from: 01-01-2019 |
| The maximum of the (income dependent) earned income tax credit will be increased gradually over three years by EUR 285 in total | Rate decrease | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| The general tax credit will be increased gradually over two years by EUR 80 in total | Rate decrease | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| The introduction of a two-bracket system was advanced from 2021 to 2020; The basic rate was increased. In 2021 the basic rate will be 37.1\% and the top rate 49.5\% | Rate increase | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| Abolition of deductibility of education costs. The deductibility will be replaced by a subsidy | Base increase | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2021 |
| The income dependent combination tax credit (for working spouses with children) will be zero (2018: $€ 1.052$ ) at the threshold income (2018: €4.934) and will increase with $11,45 \%$ (2018: 6,16\%) of every euro earned above the threshold income. | Rate increase | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Imputed income from company cars: in 2020 the rate for zero emission vehicles will be increased from $4 \%$ to $8 \%$; in the years 2021-2026 this rate will gradually increase to the normal rate of $22 \%$ of the price of the vehicle. Moreover, the ceiling up to which the low rate applies is lowered from EUR 50000 to EUR 40000 in 2022 | Base increase | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| The general tax credit will be increased gradually with approximately $€ 358$ in total | Rate decrease | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| 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 <br> Legislation: 19-12-2017 <br> 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 $37,05 \%$ and the top tax rate will be $49,5 \%$. | Rate decrease | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| The (income dependent) earned income tax credit will decrease with 6,0\% of every euro earned above $€ 33.112$ (2018: 3,6\%) | Rate increase | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| The threshold for the top tax rate ( $€ 68.507$ ) will not be adjusted to inflation until 2021. From 2022 onwards, the planned increase of the threshold will be limited to a smaller increase. | Rate increase | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Personal income tax: Unincorporated businesses/Self employment income |  |  |
| The tax deduction for unincorporated self-employed will be gradually reduced from EUR 7 280 in 2019 to EUR 5000 in 2028 | Base increase | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| Personal income tax: Savings |  |  |
| The exemption on the 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 <br> Legislation: 19-12-2017 <br> In force from: 01-01-2019 |
| The imputed return on savings and investment will be calculated differently: private wealth, the base of the imputed return, will be split in three components: savings, investments and debt; the imputed return on savings in year $t$ will equal the interest rate on savings accounts from July $t-2$ until June $t-1$; the imputed rate of return on investments will be calculated on the basis of a distributed lag of actual developments of interest, stock exchange indexes and owner-occupied house prices; the imputed rate on debt will equal the mortgage interest rate in year t-1. The tax rate in box 3 will increase from $30 \%$ to $33 \%$ | Rate increase | Announcement: 06-09-2019 |
| Corporate income tax |  |  |
| The originally planned reduction of the CIT-rate is partly reversed: the high rate stays $25 \%$ in 2020 and will decrease only to $21.7 \%$ instead of $20.5 \%$ in 2021 | Rate increase | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| Abolition of interest deductibility of convertible contingencies. | N/A | In force from: 01-01-2019 |
| Abolition of a specific limitation of interest deductibles. Part of the implementation of ATAD1. | N/A | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |

Table NL.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Buildings in own use of a company can be depreciated until the WOZ-value (Real Estate Valuation Act) is reached instead of $50 \%$ of the WOZ-value. | Base increase | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| 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 Legislation: 18-12-2019 In force from: 1-1-2021 |
| Stepwise decrease in the CIT rate to 20,5\% (currently 25\%) and 15\% for the first EUR 200000 (currently 20\%). | Rate decrease | Announcement: 10-10-2017 Legislation: 18-12-2018 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 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| Limitation of loss carry forward provisions: from 9 years to 6 years. | Base increase | Announcement: 10-10-2017 Legislation: 18-12-2018 In force from: 01-01-2019 |
| 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 Legislation: 18-12-2018 In force from: 01-01-2019 |
| Value-added tax |  |  |
| Increase of the reduced VAT-rate of 6\% by 3 pp to $9 \%$ | Rate increase | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Electronic publications like e-books and electronic newspapers are brought under the reduced VAT-rate | Rate decrease | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| Increase of an exemption on VAT for sports organisations and sports clubs. Implementation of the Bridport and West Dorset Golf Club Limited arrest. Although the base is decreased the measure leads to an increase of tax revenues. | Base decrease | Announcement: 19-12-2013 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| Environmentally-related taxes |  |  |
| The basic tax credit per connection in the energy tax will be increased from EUR 258 in 2019 to EUR 436 in 2020 and EUR 456 in 2021 | Rate decrease | Announcement: 17-09-2019 Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| The rates of the Surcharge Sustainable Energy in the higher brackets will be increased | Rate increase | Announcement: 17-09-2019 Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| The energy tax rate for natural gas in the first bracket will be increased by EUR 0.04 m 3 in 2020 and EUR 0.01 m3 per year from 2021 until 2026 | Rate increase | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2020 |
| The excise duty on diesel will be increased by EUR 0.01/I in 2021 and 2023 | Rate increase | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2021 |
| The exemption from vehicle tax for zero emission vehicles will be extended until (and including) 2024; in 2025 25\% of the rate will apply; in 2026 the exemption will be terminated | Rate decrease | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2021 |
| The exemption from registration tax for zero emission vehicles will be extended until (and including) 2024 | Rate decrease | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2021 |
| The energy tax rate for electricity in the first bracket will be gradually decreased by EUR 0.023 kWh in total | Rate decrease | Announcement: 17-09-2019 <br> Legislation: 18-12-2019 <br> In force from: 01-01-2021 |
| The measurement of $\mathrm{CO}_{2}$-emissions for tax purposes (e.g. car registration tax base) is changed from the obsolete NEDC method to the Worldwide harmonised Light vehicle Test Procedure (WLTP) | Neutral | Announcement: 17-09-2019 Legislation: 18-12-2019 In force from: 01-01-2020 |
| The rates of the BZM (tax on heavy vehicles) are increased. | Rate increase | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| An additional $\mathrm{CO}_{2}$ tax for industrial ETS companies will be introduced on top of the ETS price. The goal of this tax is to lower the $\mathrm{CO}_{2}$-emission within the industry with 14.3 Megatons in 2030. | New tax | Announcement: 28-06-2019 In force from: 01-01-2021 |
| 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 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |

Table NL.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| The tax credit on energy tax will be decreased | Rate increase | Announcement: 10-10-2017 <br> Legislation: 18-12-2018 <br> In force from: 01-01-2019 |
| The tax rate on natural gas will be increased and the tax rate on electricity will be decreased. |  |  |

## Austria

## Table AT.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 14.0 | 13.9 | 14.0 | 14.4 | 14.4 | 14.5 | 14.7 | 14.6 | 14.5 | 14.5 | 14.5 | 14.2 | 14.0 | 15 | 54.1 |
| VAT | 7.4 | 7.4 | 7.4 | 7.7 | 7.7 | 7.5 | 7.7 | 7.7 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 | 16 | 29.3 |
| 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 | 0.5 |
| Taxes on products, except VAT and import duties | 3.5 | 3.4 | 3.3 | 3.3 | 3.3 | 3.4 | 3.4 | 3.3 | 3.3 | 3.3 | 3.2 | 3.2 | 3.1 | 21 | 12.0 |
| Other taxes on production | 3.0 | 3.0 | 3.1 | 3.3 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.3 | 3.2 | 4 | 12.3 |
| Direct taxes | 12.8 | 13.3 | 13.9 | 12.6 | 12.7 | 12.8 | 13.1 | 13.7 | 13.8 | 14.2 | 12.9 | 13.0 | 13.6 | 9 | 52.3 |
| Personal income taxes | 9.5 | 9.7 | 10.3 | 9.7 | 9.6 | 9.6 | 9.9 | 10.1 | 10.4 | 10.8 | 9.3 | 9.3 | 9.6 | 7 | 37.2 |
| Corporate income taxes | 2.2 | 2.5 | 2.5 | 1.8 | 2.0 | 2.1 | 2.1 | 2.2 | 2.2 | 2.3 | 2.4 | 2.5 | 2.8 | 13 | 10.7 |
| Other | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.3 | 1.2 | 1.2 | 1.1 | 1.2 | 1.2 | 9 | 4.4 |
| Social contributions | 13.8 | 13.5 | 13.7 | 14.1 | 14.0 | 14.0 | 14.1 | 14.5 | 14.5 | 14.5 | 14.5 | 14.6 | 14.7 | 6 | 56.7 |
| Employers' | 6.4 | 6.4 | 6.4 | 6.6 | 6.6 | 6.5 | 6.6 | 6.8 | 6.8 | 6.8 | 6.8 | 6.8 | 6.9 | 10 | 26.7 |
| Households' | 7.3 | 7.2 | 7.3 | 7.5 | 7.4 | 7.4 | 7.5 | 7.7 | 7.7 | 7.7 | 7.7 | 7.7 | 7.8 | 6 | 30.0 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 40.6 | 40.7 | 41.5 | 41.1 | 41.1 | 41.2 | 41.9 | 42.7 | 42.8 | 43.2 | 41.9 | 41.8 | 42.3 | 5 | 163.1 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 67.1 | 67.6 | 67.9 | 66.5 | 66.7 | 66.8 | 67.0 | 66.9 | 66.8 | 67.2 | 66.0 | 65.8 | 65.2 | 12 | 106.3 |
| State government ( ${ }^{2}$ ) | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 2.0 |  | 3.2 |
| Local government | 3.2 | 3.1 | 3.1 | 3.2 | 3.2 | 3.2 | 3.1 | 3.1 | 3.1 | 3.0 | 3.1 | 3.1 | 3.2 | 20 | 5.2 |
| Social security funds | 27.8 | 27.4 | 27.2 | 28.5 | 28.3 | 28.2 | 28.1 | 28.2 | 28.2 | 27.9 | 28.9 | 29.1 | 29.2 | 15 | 47.6 |
| EU institutions | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 22 | 0.7 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 11.4 | 11.3 | 11.4 | 11.7 | 11.6 | 11.6 | 11.7 | 11.6 | 11.6 | 11.5 | 11.5 | 11.5 | 11.4 | 19 | 43.8 |
| Labour | 22.5 | 22.3 | 23.0 | 23.1 | 23.1 | 23.1 | 23.6 | 24.2 | 24.4 | 24.4 | 23.3 | 23.2 | 23.4 | 3 | 90.4 |
| of which on income from employment | 20.0 | 19.9 | 20.5 | 20.6 | 20.5 | 20.5 | 20.9 | 21.4 | 21.5 | 21.6 | 20.8 | 20.7 | 20.9 | 3 | 80.6 |
| Paid by employers | 8.9 | 8.8 | 9.0 | 9.3 | 9.3 | 9.2 | 9.4 | 9.6 | 9.6 | 9.5 | 9.6 | 9.4 | 9.5 | 6 | 36.5 |
| Paid by employees | 11.2 | 11.1 | 11.5 | 11.3 | 11.3 | 11.3 | 11.6 | 11.8 | 11.9 | 12.0 | 11.2 | 11.2 | 11.4 | 5 | 44.1 |
| Paid by non-employed | 2.4 | 2.4 | 2.5 | 2.5 | 2.6 | 2.6 | 2.7 | 2.8 | 2.9 | 2.9 | 2.5 | 2.5 | 2.5 | 7 | 9.8 |
| Capital | 6.7 | 7.1 | 7.2 | 6.4 | 6.4 | 6.5 | 6.6 | 6.9 | 6.9 | 7.2 | 7.0 | 7.1 | 7.5 | 12 | 28.8 |
| Income of corporations | 2.2 | 2.5 | 2.5 | 1.8 | 2.0 | 2.1 | 2.1 | 2.2 | 2.2 | 2.3 | 2.4 | 2.5 | 2.8 | 14 | 10.7 |
| Income of households | 0.9 | 1.1 | 1.3 | 1.0 | 0.9 | 0.9 | 0.8 | 0.8 | 0.9 | 1.1 | 0.7 | 0.8 | 0.8 | 10 | 3.2 |
| Income of self-employed | 2.5 | 2.4 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.5 | 2.6 | 2.7 | 2.7 | 2.7 | 2.8 | 3 | 10.7 |
| Stock of capital | 1.1 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.2 | 1.4 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 22 | 4.3 |

Table AT.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 2.4 | 2.3 | 20 | 8.9 |
| Energy | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 | 26 | 5.5 |
| 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 | 1.2 | 1.1 | 23 |  |
| Transport | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 5 | 3.3 |
| Pollution and resources | 0.03 | 0.03 | 0.03 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.03 | 19 | 0.1 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.7 | 0.6 | 0.6 | 0.6 | 0.7 | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 0.8 | 22 | 3.0 |
| 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 | 26 | 0.7 |
| Other taxes on property | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.6 | 0.7 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 15 | 2.3 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 18.0 | 18.3 | 18.2 | 18.0 | 17.9 | 17.9 | 18.0 | 17.9 | 17.9 | 18.0 | 18.1 | 18.2 | 18.1 | 17 |  |
| Labour | 41.9 | 42.0 | 42.3 | 41.3 | 41.5 | 41.8 | 42.0 | 42.4 | 42.7 | 43.0 | 41.4 | 41.3 | 41.5 | 4 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 |  | 0.3 |
| Tax expenditure component | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.2 |
| Transfer component | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 |  | 0.1 |
| Total tax revenue adjusted for payable tax credits | 40.3 | 40.5 | 41.3 | 40.9 | 40.9 | 41.0 | 41.7 | 42.6 | 42.6 | 43.1 | 41.7 | 41.7 | 42.2 |  | 162.7 |

(') Representing taxes assessed but unlikely to be collected.
${ }^{(2}$ ) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/ régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure AT.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^15]Table AT.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| A non-payable tax credit has been introduced for parents of children receiving family assistance (DE: Familienbeihilfe). Generally, the credit amounts to EUR 1500 for every child below the age of 18 , above 18 it amounts to EUR 500. Additionally, separate compensation payments for single (earning) parents have been introduced. <br> For reasons of simplification and counter-financing, the tax allowance for parents (DE: Kinderfreibetrag) and the tax allowance for child care costs have been abolished at the same time. | Base decrease | Legislation: 14-08-2018 <br> In force from: 01-01-2019 |
| Social security contributions: Employee |  |  |
| Relief for low income earners: <br> Employees: The maximum SSC reimbursement for low income earners is increased from EUR 400 to EUR 700 per year. The second threshold, limiting the SSC repayments to $50 \%$ of total SSC paid, remains unchanged. <br> Retirees: <br> The maximum SSC reimbursement for retirees is increased from EUR 110 to EUR 300. The second threshold, limiting the reimbursements to a share of total SSC paid, is increased from 50 to $75 \%$. | N/A | Legislation: 10-10-2019 <br> In force from: 01-01-2020 |

## Poland

Table PL.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 14.2 | 14.5 | 14.5 | 12.9 | 13.9 | 13.9 | 13.1 | 12.9 | 13.0 | 13.1 | 13.6 | 14.0 | 14.3 | 13 | 70.8 |
| VAT | 8.1 | 8.2 | 7.9 | 7.3 | 7.6 | 7.8 | 7.1 | 7.0 | 7.1 | 7.0 | 7.2 | 7.8 | 8.1 | 13 | 40.4 |
| Taxes and duties on imports excluding VAT | 0.5 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.5 | 0.6 | 0.6 | 0.4 | 0.4 | 9 | 2.0 |
| Taxes on products, except VAT and import duties | 4.2 | 4.4 | 4.7 | 3.9 | 4.5 | 4.3 | 4.1 | 4.0 | 3.8 | 3.8 | 4.0 | 4.0 | 4.0 | 15 | 19.8 |
| Other taxes on production | 1.5 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 | 1.5 | 1.7 | 1.8 | 1.7 | 1.7 | 13 | 8.6 |
| Direct taxes | 7.4 | 8.3 | 8.4 | 7.2 | 6.7 | 6.7 | 7.0 | 6.7 | 6.8 | 6.9 | 7.1 | 7.3 | 7.8 | 20 | 39.0 |
| Personal income taxes | 4.6 | 5.2 | 5.3 | 4.5 | 4.3 | 4.3 | 4.5 | 4.5 | 4.6 | 4.7 | 4.8 | 5.0 | 5.3 | 20 | 26.4 |
| Corporate income taxes | 2.4 | 2.7 | 2.7 | 2.2 | 1.9 | 2.0 | 2.1 | 1.8 | 1.7 | 1.8 | 1.8 | 1.9 | 2.1 | 21 | 10.4 |
| Other | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 20 | 2.2 |
| Social contributions | 12.1 | 11.9 | 11.3 | 11.2 | 10.9 | 11.2 | 12.1 | 12.3 | 12.2 | 12.5 | 12.8 | 12.9 | 13.3 | 9 | 65.8 |
| Employers' | 4.6 | 4.6 | 4.5 | 4.5 | 4.6 | 4.5 | 4.8 | 4.8 | 4.9 | 4.9 | 5.0 | 5.1 | 5.2 | 21 | 25.8 |
| Households' | 7.5 | 7.3 | 6.8 | 6.7 | 6.3 | 6.7 | 7.2 | 7.5 | 7.3 | 7.6 | 7.8 | 7.8 | 8.1 | 5 | 40.1 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  |  |
| Total | 33.6 | 34.6 | 34.1 | 31.2 | 31.4 | 31.8 | 32.0 | 31.9 | 31.9 | 32.4 | 33.4 | 34.1 | 35.2 | 16 | 174.9 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxa | tion |  |  |  |  |  |
| Central government | 51.1 | 52.4 | 53.2 | 51.1 | 52.6 | 52.3 | 49.7 | 48.6 | 48.7 | 48.4 | 48.6 | 49.2 | 49.5 | 23 | 86.6 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 12.9 | 13.3 | 13.5 | 13.1 | 12.6 | 12.3 | 12.6 | 12.6 | 13.0 | 12.9 | 12.8 | 12.7 | 12.7 | 7 | 22.3 |
| Social security funds | 35.7 | 34.1 | 32.9 | 35.5 | 34.4 | 35.0 | 37.3 | 38.4 | 37.9 | 38.3 | 38.0 | 37.6 | 37.2 | 8 | 65.2 |
| EU institutions | 0.3 | 0.3 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 13 | 0.9 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 12.7 | 13.0 | 13.0 | 11.5 | 12.4 | 12.4 | 11.6 | 11.4 | 11.5 | 11.4 | 11.8 | 12.2 | 12.6 | 12 | 62.5 |
| Labour | 12.9 | 12.3 | 12.3 | 11.9 | 11.8 | 12.0 | 12.6 | 13.0 | 13.1 | 13.2 | 13.5 | 13.8 | 14.2 | 22 | 70.7 |
| of which on income from employment | 12.1 | 11.5 | 11.5 | 11.1 | 11.1 | 11.3 | 11.8 | 12.2 | 12.2 | 12.4 | 12.7 | 13.0 | 13.4 | 21 | 66.4 |
| Paid by employers | 4.8 | 4.8 | 4.7 | 4.7 | 4.8 | 4.7 | 5.0 | 5.0 | 5.1 | 5.1 | 5.2 | 5.3 | 5.4 | 19 | 26.6 |
| Paid by employees | 7.3 | 6.7 | 6.8 | 6.4 | 6.3 | 6.6 | 6.7 | 7.1 | 7.1 | 7.3 | 7.5 | 7.7 | 8.0 | 18 | 39.8 |
| Paid by non-employed | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 18 | 4.3 |
| Capital | 8.0 | 9.3 | 8.8 | 7.9 | 7.2 | 7.3 | 7.8 | 7.5 | 7.4 | 7.8 | 8.1 | 8.1 | 8.4 | 6 | 41.8 |
| Income of corporations | 2.4 | 2.7 | 2.7 | 2.2 | 1.9 | 2.0 | 2.1 | 1.8 | 1.7 | 1.8 | 1.8 | 1.9 | 2.1 | 22 | 10.4 |
| Income of households | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 23 | 1.5 |
| Income of self-employed | 3.6 | 4.4 | 4.1 | 3.7 | 3.3 | 3.4 | 3.8 | 3.6 | 3.6 | 3.8 | 4.0 | 3.9 | 4.1 | 1 | 20.5 |
| Stock of capital | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | 1.6 | 1.7 | 1.7 | 1.8 | 1.9 | 2.0 | 2.0 | 1.9 | 10 | 9.4 |

Table PL.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking 2018 | Revenue 2018 (billion euros) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.7 | 2.7 | 2.6 | 2.5 | 2.7 | 2.6 | 2.6 | 2.4 | 2.6 | 2.7 | 2.7 | 2.7 | 2.7 | 12 | 13.5 |
| Energy | 2.2 | 2.3 | 2.2 | 2.1 | 2.3 | 2.2 | 2.2 | 2.1 | 2.2 | 2.3 | 2.3 | 2.3 | 2.4 | 8 | 11.8 |
| of which transport fuel taxes | 1.8 | 1.9 | 1.8 | 1.8 | 1.8 | 1.8 | 1.9 | 1.8 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 4 |  |
| Transport | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 23 | 1.1 |
| Pollution and resources | 0.19 | 0.19 | 0.22 | 0.22 | 0.22 | 0.22 | 0.18 | 0.09 | 0.16 | 0.17 | 0.14 | 0.12 | 0.11 | 10 | 0.6 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.5 | 1.5 | 1.5 | 1.4 | 1.4 | 1.4 | 1.5 | 1.6 | 1.6 | 1.7 | 1.8 | 1.8 | 1.7 | 10 | 8.6 |
| Recurrent taxes on immovable property | 1.2 | 1.1 | 1.2 | 1.2 | 1.1 | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 8 | 5.7 |
| Other taxes on property | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.6 | 0.6 | 0.6 | 16 | 2.9 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 18.2 | 18.9 | 18.5 | 16.4 | 17.7 | 17.9 | 16.7 | 16.5 | 16.8 | 17.2 | 17.8 | 18.5 | 19.1 | 14 |  |
| Labour | 32.8 | 31.0 | 29.5 | 29.2 | 29.0 | 30.2 | 31.4 | 32.4 | 32.3 | 33.1 | 33.0 | 33.6 | 33.8 | 15 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Total tax revenue adjusted for payable tax credits | 33.6 | 34.6 | 34.1 | 31.2 | 31.4 | 31.8 | 32.0 | 31.9 | 31.9 | 32.4 | 33.4 | 34.1 | 35.2 |  | 174.9 |

${ }^{( }$(') Representing taxes assessed but unlikely to be collected.
(²) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure PL.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table PL.2: Latest tax reforms

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Personal income tax: Earned income |  |  |
| The main change concerns new rules in scope of WHT collection. Under the new rules, different <br> approach applies depending on the amount paid to the same recipient. If the total amount <br> of qualifying payments does not exceed PLN 2000000 in a tax year, the Polish payer will <br> be entitled to apply a WHT exemption or reduced rates similarly as under the current rules, <br> however, due care is required when verifying whether the reduced WHT rates / other prefer- <br> ences apply in particular case. <br> If the total amount of qualifying payments exceeds PLN 2000 000 in a tax year, as a rule the <br> Polish payer will be obliged to collect and pay WHT at domestic rates. WHT domestic participa- <br> tion exemptions and DTT reliefs would be disregarded at this stage. This applies to the amount <br> that excess of PLN 2000 000. The taxpayer may benefit from WHT exemptions and reduced <br> rates (also to payments above the PLN $2000 ~ 000 ~ t h r e s h o l d) ~ a t ~ r e q u e s t . ~$ | Neutral | Legislation: 23-10-2018 |
| In force from: 01-01-2019 |  |  |

The Act of 4 July 2019 on the amendment to the Act on personal income tax, the Act on family benefits and the Act on health care benefits financed from public funds (Journal of Laws, item 1394) introduced exemption from PIT for natural persons under the age of 26 . This exemption applies to revenues from employment and mandate contracts (limited) not exceeding PLN 85 528 in a year (Article 21 paragraph 1 subparagraph 148 of the PIT Act).
This legislation concerns income received from 1 August 2019, so in 2019 the limit was reduced to PLN 35636.67 (5/12 of PLN 85 828).
The conditions for taxation of income from the payable disposal of real estate acquired by way of inheritance have been eased. Since $1^{\text {st }}$ of January 2019, the five-year period conditioning the obligation to pay income tax from the sale of a sale of such a property is calculated from the end of the calendar year in which the property was acquired by the testator.

Announcement: 2019
Rate decrease
base decrease
Legislation: 04-07-2019
In force from: 01-08-2019

## Personal income tax: Unincorporated businesses/Self employment income

The remuneration of the spouse and/or the minor children (in the case of operating as a non-legal company, of the spouses and/or the minor children of the partners of the company) due to, for example, the employment relationship, contracts of mandate or contract for specific work are considered tax-deductible costs for an entrepreneur.

Change of rules of reducing the income by the amount of loss not exceeding PLN 5000000.
Entrepreneurs may deduct from revenues the donations for vocational education to public schools providing vocational education and public institutions and centers. The relief applies to donations whose subject matter is didactic materials or fixed assets, except for those that are not complete or are older than 12 years.
Complex reform of transfer pricing regulations. Main points of the reform: increasing transfer pricing documentation thresholds, releasing (under certain conditions) certain controlled transactions (i.e. concluded between domestic companies) from the obligation to include them in transfer pricing documentation; amendment of the list of elements required to be contained in the transfer pricing documentation to unify them with the OECD Guidelines; introduction of safe harbours for low value-adding intra-group services and loans transactions; introduction of recharacterization and non-recognition instruments express verbis to the law; introduction of digital TP reports; prolongation of the deadline for preparation of transfer pricing documentation.
The tax rate for income from intellectual property has been lowered. The tax on the income

Announcement: 2018
Base decrease Legislation: 09-11-2018
In force from: 01-01-2019
Announcement: 2018
Neutral Legislation: 09-11-2018
In force from: 01-01-2019
Announcement: 2018
Neutral Legislation: 22-11-2018 In force from: 01-01-2019

Legislation: 23-10-2018 In force from: 01-01-2019

Table PL.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Increased from EUR 20 000 to PLN $150 ~ 000 ~ t h e ~ a m o u n t ~ o f ~ t h e ~ c a r ' s ~ v a l u e ~ l i m i t, ~ t o ~ w h i c h ~ i t ~ i s ~$ <br> possible to fully deduct depreciation for car use; in the case of passenger car being an electric <br> vehicle, this limit has been increased from EUR 30 000 to PLN 225 000. | Neutral | Announcement: 2018 <br> Legislation: 23-10-2018 <br> In force from: 01-01-2019 |
| The Act on counteracting payment backlogs introduced deduction from tax base for bad <br> debts. Creditors who do not receive payment within 90 days after the payment date specified in <br> invoice or contract may deduct the unpaid amount from their tax base. Debtors have to increase <br> their tax base by the amount of an unpaid liability. | Neutral | Announcement: 2018 |
| Legislation: 19-07-2019 |  |  |
| In force from: 01-01-2020 |  |  |

The main change concerns new rules in scope of WHT collection. Under the new rules, different approach applies depending on the amount paid to the same recipient. If the total amount of qualifying payments does not exceed PLN 2000000 in a tax year, the Polish payer will be entitled to apply a WHT exemption or reduced rates similarly as under the current rules, however, due care is required when verifying whether the reduced WHT rates / other preferences apply in particular case.
If the total amount of qualifying payments exceeds PLN 2000000 in a tax year, as a rule the Polish payer will be obliged to collect and pay WHT at domestic rates. WHT domestic participation exemptions and DTT reliefs would be disregarded at this stage. This applies to the amount that excess of PLN 2000 000. The taxpayer may benefit from WHT exemptions and reduced rates (also to payments above the PLN 2000000 threshold) at request.
In 2019 Poland implemented Directive 2018/822 concerning Mandatory Disclosure Rules. The main objective of mandatory disclosure regimes are:

- provide the tax administration with early information regarding potentially aggressive or abusive tax planning schemes,
- identify the promoters and users of those schemes, and
- another objective of mandatory disclosure regimes is deterrence.

Complex reform of transfer pricing regulations. Main points of the reform: increasing transfer pricing documentation thresholds, releasing (under certain conditions) certain controlled transactions (i.e. concluded between domestic companies) from the obligation to include them in transfer pricing documentation; amendment of the list of elements required to be contained in the transfer pricing documentation to unify them with the OECD Guidelines; introduction of safe harbours for low value-adding intra-group services and loans transactions; introduction of recharacterization and non-recognition instruments expresis verbis to the law; introduction of digital TP reports; prolongation of the deadline for preparation of transfer pricing documentation.
Introduction of a limit for including in the tax deductible costs charges for using a car on the basis of a lease, tenancy or other similar contract. The limit is defined as the proportion of the value of the leased (hired) car to the amount of PLN 150000 (PLN 225000 for an electric car)

Introduction of Notional Interest Deduction rules.

Introduction of a limit (up to 75\%) for including as tax-deductible costs the expenses related to the use of a car when the car is used by the taxpayer for purposes other than business activity. $100 \%$ of such expenses can be deducted if the car is used by the taxpayer only for business activity purposes and the taxpayer keeps records of vehicle mileage

Exit tax
Announcement: 20-10-2017
Neutral Legislation: 23-10-2018
In force from: 01-01-2019
Neutral In force from: 01-01-2019

Table PL.2: Latest tax reforms (continued)

|  | Description of measure | Change |
| :--- | :--- | :--- |
| Alternative method of taxation of bonds | New tax | Announcement: 2018 <br> Legislation: 23-10-2018 <br> In force from: 01-01-2019 |
| To complete implementation of the Directive 2018/822 Poland introduces provisions for <br> automatic exchange of information in the field of taxation in relation to reportable cross-border <br> arrangements. | Neutral | Announcement: 2019 |

The Online Cash Registers System (to be introduced gradually) automatically and in real time uploads information regarding each registered transaction, including the amount of turnover and output VAT, VAT rate, description of goods/services and time of the supply to the central digital IT database (Central Register Repository) maintained by the Head of National Revenue Administration, enabling to control whether VAT on such supplies were correctly accounted for. The data would be uploaded by automated means and on a continuous basis or on request of the competent tax authority.
Main objectives of the reform: (i) reduction of compliance burden, as taxable persons will be relieved from certain reporting obligations related to standard cash registers; (ii) tackling the shadow economy, by increasing transparency of VAT settlements and facilitating tax inspections; (iii) increasing a level playing field, by eliminating the unfair competition from dishonest businesses.

| Maintain the current level of VAT rates. | New tax |
| :--- | :--- | | Announcement: 21-12-2018 |
| :--- |
| Legislation: 22-11-2018 |
| In force from: 01-01-2019 | household appliances and other such goods.

White list of taxpayers:
Introduction of the list of VAT taxpayers (the so-called 'White list'), which contains information concerning taxpayers, including settlement accounts used for business-related activities. The White list helps business entities to quickly identify contractors.

Announcement: 2019
From 1 January 2020 the taxpayer may be subject to sanction (in the form of increasing tax income for CIT/PIT purposes) or joint and several liability for VAT purposes in the case of making payment on business account of the contractor which is not specified on the white list.
Incorporation of VAT returns into modified SAF-T for VAT (JPK_VAT):
The adapted JPK_VAT will contain all data that have to be included in traditional VAT returns. Therefore, taxable persons will not be obliged to separately submit VAT returns and SAF-T (JPK). Starting from 1.04.2020 large enterprises will be obliged to submit the adapted JPK_VAT. Other categories of enterprises, including SMEs and micro enterprises will be covered by this requirement as of 1.07.2020.

Table PL.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Mandatory Split Payment Mechanism (SPM): <br> Introduction of the mandatory SPM in areas particularly exposed to VAT fraud (listed in Annex 15 to the VAT Act) as of $1^{\text {st }}$ November 2019. It is applied when the invoice includes at least one product / service covered by the mandatory SPM and the amount of invoice (gross, VAT included) exceeds PLN 15000 and the parties of the transaction are both VAT taxpayers (B2B supplies). <br> Consequently at the same time, starting from 1 November 2019, the domestic reverse charge mechanism has been abolished in respect of supplies of goods/services covered by the mandatory SPM <br> It is important to note that the voluntary SPM is still in force (the reform is described above). | Neutral | Announcement: 2019 <br> Legislation: 09-08-2019 <br> In force from: 01-11-2019 |
| New matrix of VAT rates: <br> Introduction of newly categorized list of goods and services subject to 5\% and 8\% VAT rate (the so-called new VAT matrix). The list is no longer based on the Polish Classification of Goods and Services (PKWiU) codes of 2008, but on the Combined Nomenclature (CN) - for goods and the current PKWiU of 2015 - for services. <br> Due to implementation of new matrix, in order to achieve the objective of rationalisation and simplification of system, VAT rates on a number of goods /services had to be decreased from $8 \%$ to $5 \%$ (e.g. soups, broths, homogenised food; tropical and citrus fruits, some nuts; bread with a shelf life or minimum durability exceeding 14 days) or from $23 \%$ to $8 \%$ (e.g. mustard, sweet pepper spice, some processed spices (e.g. pepper, nutmeg, thyme) or from $23 \%$ to $5 \%$ (e-publications). <br> However, at the same time VAT rates on a number of goods was increased from $5 \%$ or $8 \%$ to $23 \%$ (e.g. lobsters and octopus and other crustaceans, molluscs and aquatic invertebrates; ice - used for food and refrigeration purposes). <br> Furthermore, taxpayers and contracting authorities within the meaning of Polish public procurement law can request for Binding Rate Information which is issued by Director of the National Tax Information Service. It is an administrative decision containing information on: classifying a particular product or service in accordance with the Combined Nomenclature (CN), the Polish Classification of Buildings and Other Structures (PKOB) or the Polish Classification of Goods and Services (PKWiU) and VAT rate. <br> The purpose of a Binding Rate Information is to provide protection for taxpayers regarding the classification of their goods and services and proper VAT rate. <br> It is important to note that applicants can request for Binding Rate Information as of 1.11.2019, despite the fact that New matrix of VAT rates reform is coming into force 1.04.2020. | Neutral | Announcement: 2019 <br> Legislation: 9-08-2019 <br> In force from: 1-04-2020 |
| Health-related taxes |  |  |
| Sugar levy: <br> 1. a levy on beverages with added sugar or other substances used for their sweetening properties, as well as caffeine and/or taurine <br> 2. a levy on alcohol beverages sold in packages of up to 300 ml in volume | New tax | Announcement: 2019 |
| Other excise duties |  |  |
| Decrease of excise duty rate for electricity (the rate has been decreased from 20 PLN/MWh to 5 PLN/MWh) | Rate decrease | Announcement: 21-12-2018 <br> Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| Excise duty rates on certain goods have been increased by $10 \%$. The goods in questions are those being stimulants i.e. ethyl alcohol, beer, wine, fermented beverages, intermediary goods, tobacco products, raw tobacco, novel tobacco products and liquid for electronic cigarettes | Rate increase | Announcement: 24-04-2019 Legislation: 21-11-2019 In force from: 01-01-2020 |
| Other taxes |  |  |
| The Act of 12 December 2019 amending the tax on retail sales (Journal of Laws of 2019 item 2497) suspends collection of this tax until 30 June 2020. | Neutral | Announcement: 2019 Legislation: 12-12-2019 In force from: 01-01-2020 |
| Implementation of Cooperation Program (Horizontal Monitoring) | Neutral | Announcement: 2019 Legislation: 16-10-2019 In force from: 01-07-2020 |
| The Act of 15 November 2016 (Journal of Laws of 2016 item 2099), the Act of 12 October 2017 (Journal of Laws of 2017 item 2178) and the Act of 22 November 2018 (Journal of Laws of 2018 item 2402) amending the tax on retail sales suspend collection of this tax until 1 January 2020. | Neutral | Announcement: 2016, 2017, 2018 <br> Legislation: 15-11-2016,12-102017, 22-11-2018 <br> In force from: 22-12-2016, 01-01-2018, 01-01-2019 |

Table PL.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| The main changes concern preventing tax avoidance by: |  |  |
| 1) partial implementation of the ATAD directive as regards the clause against tax avoidance (Article 6 of the ATAD Directive), |  |  |
| 2) introducing solutions leading to increase of deterring effect of the provisions against tax avoidance, |  |  |
| 3) introducing changes affecting the improvement of the economics of proceedings against tax avoidance, | Base increase | Legislation: 23-10-2018 <br> In force from: 01-01-2019 |
| 4) clarifying the role of the Head of the National Revenue Administration as a tax authority in the scope of performing tasks related to counteracting tax avoidance, |  |  |
| 5) introducing the definition of measures limiting contractual benefits, i.e. the ones provided under international conventions. |  |  |
| Tax on extraction of certain minerals: reduction of the tax rate (by $15 \%$ ) on copper and silver extraction. | Rate decrease | Announcement: 19-03-2019 <br> Legislation: 12-04-2019 <br> In force from: 01-07-2019 |

## Portugal

Table PT.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking $2018$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 14.9 | 14.5 | 14.1 | 12.6 | 13.3 | 13.9 | 13.9 | 13.8 | 14.3 | 14.7 | 14.9 | 15.0 | 15.4 | 8 | 31.3 |
| VAT | 8.3 | 8.2 | 8.1 | 6.8 | 7.5 | 8.1 | 8.3 | 8.0 | 8.5 | 8.6 | 8.5 | 8.6 | 8.8 | 9 | 17.9 |
| Taxes and duties on imports excluding VAT | 0.5 | 0.4 | 0.3 | 0.3 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.5 | 0.5 | 8 | 1.0 |
| Taxes on products, except VAT and import duties | 5.2 | 5.0 | 4.7 | 4.6 | 4.1 | 4.0 | 3.8 | 3.8 | 3.8 | 3.9 | 4.3 | 4.5 | 4.5 | 11 | 9.2 |
| Other taxes on production | 0.9 | 0.9 | 1.0 | 1.0 | 0.9 | 1.1 | 1.1 | 1.4 | 1.5 | 1.5 | 1.6 | 1.4 | 1.6 | 14 | 3.2 |
| Direct taxes | 8.4 | 9.2 | 9.3 | 8.6 | 8.5 | 9.4 | 9.1 | 11.3 | 10.9 | 10.7 | 10.1 | 9.9 | 10.1 | 16 | 20.7 |
| Personal income taxes | 5.1 | 5.3 | 5.4 | 5.5 | 5.4 | 6.0 | 5.8 | 7.7 | 7.7 | 7.3 | 6.8 | 6.4 | 6.5 | 15 | 13.3 |
| Corporate income taxes | 2.9 | 3.5 | 3.5 | 2.8 | 2.7 | 3.1 | 2.8 | 3.3 | 2.8 | 3.1 | 3.0 | 3.2 | 3.3 | 7 | 6.8 |
| Other | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 25 | 0.6 |
| Social contributions | 8.1 | 8.2 | 8.4 | 8.6 | 8.6 | 8.9 | 8.7 | 8.9 | 9.0 | 9.0 | 9.1 | 9.2 | 9.4 | 20 | 19.1 |
| Employers' | 4.3 | 4.5 | 4.6 | 4.7 | 4.9 | 5.1 | 5.0 | 5.1 | 5.1 | 5.1 | 5.2 | 5.3 | 5.6 | 17 | 11.4 |
| Households' | 3.8 | 3.6 | 3.8 | 3.8 | 3.7 | 3.8 | 3.7 | 3.8 | 3.9 | 3.9 | 3.9 | 3.9 | 3.8 | 18 | 7.7 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : |  |  | : | : | : | : | : | : | : |  |  |
| Total | 31.4 | 31.9 | 31.7 | 29.8 | 30.4 | 32.2 | 31.7 | 34.0 | 34.2 | 34.4 | 34.1 | 34.1 | 34.9 | 17 | 71.1 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 69.1 | 68.8 | 68.1 | 65.8 | 66.7 | 67.4 | 66.5 | 68.0 | 67.8 | 67.7 | 67.3 | 67.2 | 66.8 | 11 | 47.5 |
| State government ( ${ }^{2}$ ) | : | : | : | : |  |  | : | : |  | : | : | : | : |  |  |
| Local government | 6.6 | 7.0 | 7.0 | 7.0 | 6.7 | 6.5 | 6.7 | 6.9 | 7.2 | 7.3 | 7.3 | 7.1 | 7.2 | 13 | 5.1 |
| Social security funds | 24.0 | 23.8 | 24.5 | 26.8 | 26.3 | 25.8 | 26.5 | 24.8 | 24.7 | 24.7 | 24.9 | 25.2 | 25.4 | 21 | 18.1 |
| EU institutions | 0.3 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.5 | 0.5 | 0.5 | 12 | 0.4 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 12.8 | 12.3 | 12.0 | 10.6 | 11.4 | 11.9 | 12.0 | 11.7 | 12.2 | 12.4 | 12.5 | 12.7 | 12.9 | 11 | 26.3 |
| Labour | 12.1 | 12.2 | 12.4 | 12.7 | 12.6 | 13.3 | 12.7 | 14.7 | 14.9 | 14.8 | 14.5 | 14.4 | 14.7 | 19 | 30.0 |
| of which on income from employment | 11.4 | 11.4 | 11.5 | 11.8 | 11.6 | 12.1 | 11.5 | 12.9 | 13.0 | 13.0 | 12.9 | 12.8 | 13.1 | 22 | 26.7 |
| Paid by employers | 4.3 | 4.5 | 4.6 | 4.7 | 4.9 | 5.1 | 5.0 | 5.1 | 5.1 | 5.1 | 5.2 | 5.3 | 5.6 | 18 | 11.4 |
| Paid by employees | 7.0 | 6.8 | 6.9 | 7.1 | 6.7 | 7.0 | 6.5 | 7.8 | 7.9 | 7.9 | 7.7 | 7.6 | 7.5 | 21 | 15.3 |
| Paid by non-employed | 0.8 | 0.8 | 0.8 | 0.9 | 1.0 | 1.2 | 1.1 | 1.8 | 1.8 | 1.8 | 1.7 | 1.6 | 1.6 | 11 | 3.3 |
| Capital | 6.4 | 7.3 | 7.4 | 6.4 | 6.4 | 7.0 | 7.0 | 7.6 | 7.2 | 7.2 | 7.0 | 7.0 | 7.3 | 14 | 14.8 |
| Income of corporations | 2.9 | 3.5 | 3.5 | 2.8 | 2.7 | 3.1 | 2.8 | 3.3 | 2.8 | 3.1 | 3.0 | 3.2 | 3.3 | 8 | 6.8 |
| Income of households | 0.7 | 0.8 | 1.0 | 1.0 | 0.7 | 0.9 | 1.1 | 1.2 | 1.2 | 0.9 | 0.7 | 0.6 | 0.6 | 15 | 1.2 |
| Income of self-employed | 0.5 | 0.5 | 0.4 | 0.4 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 21 | 1.2 |
| Stock of capital | 2.4 | 2.5 | 2.4 | 2.3 | 2.2 | 2.3 | 2.4 | 2.5 | 2.5 | 2.6 | 2.7 | 2.6 | 2.7 | 9 | 5.6 |

Table PT.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.8 | 2.7 | 2.5 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.3 | 2.4 | 2.6 | 2.6 | 2.6 | 15 | 5.3 |
| Energy | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.8 | 1.9 | 1.9 | 1.9 | 18 | 3.8 |
| of which transport fuel taxes | 1.8 | 1.8 | 1.7 | 1.7 | 1.6 | 1.5 | 1.5 | 1.4 | 1.4 | 1.5 | 1.6 | 1.6 | 1.6 | 11 |  |
| Transport | 0.9 | 0.8 | 0.7 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 8 | 1.4 |
| Pollution and resources | 0.01 | 0.01 | 0.01 | 0.01 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 0.02 | 21 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.9 | 2.0 | 1.9 | 1.8 | 1.7 | 1.8 | 1.8 | 1.9 | 2.0 | 2.1 | 2.1 | 2.2 | 2.2 | 9 | 4.5 |
| Recurrent taxes on immovable property | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 10 | 1.6 |
| Other taxes on property | 1.4 | 1.5 | 1.3 | 1.2 | 1.1 | 1.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.4 | 1.4 | 5 | 2.9 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 17.4 | 16.6 | 15.8 | 14.3 | 15.1 | 15.8 | 15.7 | 15.5 | 15.8 | 16.1 | 16.3 | 16.6 | 16.7 | 22 |  |
| Labour | 24.3 | 24.6 | 24.7 | 24.8 | 24.5 | 26.1 | 25.8 | 28.8 | 29.5 | 29.8 | 29.5 | 29.2 | 29.4 | 23 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | $\cdot$ | : | $\cdot$ | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : |  | : |  |  |  |

(') Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure PT.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table PT.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| $50 \%$ of income labour for people who weren't resident between 2015 and 2018, is exempted in 50\% (returning emigrants) | Base decrease | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Elimination of minimum liable income in the simplified regime | Base decrease | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Value-added tax |  |  |
| Reduced rate of $6 \%$ for electricity in lower power contracts ( 3.45 kVA ) and for natural gas in lower pressure contracts ( 10000 m 3 ) | Rate decrease | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Reduced rate of 6\% on e-books and other items | Rate decrease | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Introduced an additional five days to pay the tax after the submission of the VAT declaration (for both monthly and quarterly periods) | Neutral | Legislation: 16-09-2019 <br> In force from: 01-10-2019 |
| Reverse charge applicable to some supplies in the forestry sector, covering cork, wood, pine cones or pine nut kernels in their shell | Neutral | Legislation: 30-10-2019 <br> In force from: 01-01-2020 |
| Environmentally-related taxes |  |  |
| IUC and ISV: Temporary table considering the temporary reduction to emissions according to WLTP | Neutral | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Health-related taxes |  |  |
| Excise duty on sugary beverages: the lower bracket was disaggregated in three $<25 \mathrm{~g} / \mathrm{I}$ EUR 1 per hl; 25 to $50 \mathrm{~g} / \mathrm{I}$ EUR 6 per hl; 50-80g/I EUR 8 per hl. Above $80 \mathrm{~g} / \mathrm{l}$ the rate was increased from EUR 16.69 to EUR 20 per hl | Neutral | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Excise duty on tobacco: rates were increased by $1.3 \%$. The ad valorem component didn't change. | Rate increase | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Transaction taxes (movable and immovable property) |  |  |
| New bracket for the tax surcharge, of $1.5 \%$ for immovable property value above EUR 2000000 | Rate increase | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |
| Other taxes |  |  |
| Stamp Tax: increase in rates for consumption credit. < 1 year from $0.08 \%$ to $0.128 \%$; > 1 year from $1 \%$ to $1.6 \%$ | Rate increase | Legislation: 31-12-2018 <br> In force from: 01-01-2019 |

## Romania

Table RO.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 12.9 | 12.2 | 11.4 | 10.3 | 11.9 | 13.1 | 13.2 | 12.8 | 12.8 | 13.4 | 11.4 | 10.4 | 10.7 | 27 | 21.7 |
| VAT | 8.0 | 7.9 | 7.5 | 6.3 | 7.6 | 8.6 | 8.3 | 8.1 | 7.6 | 8.1 | 6.4 | 6.2 | 6.4 | 25 | 12.9 |
| Taxes and duties on imports excluding VAT | 0.9 | 0.2 | 0.2 | 0.1 | 0.3 | 0.4 | 0.5 | 0.4 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 10 | 0.7 |
| Taxes on products, except VAT and import duties | 3.4 | 3.6 | 3.1 | 3.4 | 3.5 | 3.5 | 3.8 | 3.6 | 3.9 | 4.0 | 3.8 | 3.3 | 3.3 | 19 | 6.8 |
| Other taxes on production | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 1.0 | 0.9 | 0.8 | 0.6 | 0.7 | 24 | 1.4 |
| Direct taxes | 6.0 | 6.6 | 6.4 | 5.9 | 5.8 | 6.1 | 5.8 | 5.9 | 6.2 | 6.6 | 6.4 | 6.1 | 4.9 | 28 | 10.0 |
| Personal income taxes | 2.9 | 3.2 | 3.2 | 3.3 | 3.2 | 3.3 | 3.4 | 3.4 | 3.5 | 3.7 | 3.6 | 3.6 | 2.4 | 28 | 4.9 |
| Corporate income taxes | 2.9 | 3.0 | 2.9 | 2.3 | 2.1 | 2.3 | 1.9 | 2.0 | 2.1 | 2.3 | 2.2 | 2.0 | 2.1 | 22 | 4.2 |
| Other | 0.3 | 0.4 | 0.3 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 | 0.5 | 19 | 0.9 |
| Social contributions | 9.8 | 9.6 | 9.0 | 9.0 | 8.7 | 9.1 | 8.7 | 8.6 | 8.5 | 8.1 | 8.0 | 8.4 | 10.6 | 19 | 21.6 |
| Employers' | 6.3 | 6.1 | 5.8 | 5.6 | 5.5 | 5.6 | 5.5 | 5.6 | 5.5 | 5.0 | 4.9 | 5.3 | 1.2 | 27 | 2.4 |
| Households' | 3.5 | 3.5 | 3.2 | 3.3 | 3.2 | 3.5 | 3.2 | 3.0 | 3.0 | 3.1 | 3.1 | 3.2 | 9.5 | 2 | 19.2 |
| Less: capital transfers (1) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total | 28.7 | 28.4 | 26.8 | 25.2 | 26.4 | 28.3 | 27.8 | 27.4 | 27.5 | 28.1 | 25.9 | 24.9 | 26.3 | 27 | 53.3 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | \% of tota | al taxa | tion |  |  |  |  |  |
| Central government | 62.9 | 62.3 | 63.0 | 60.9 | 63.2 | 64.0 | 63.6 | 64.0 | 64.5 | 66.8 | 65.0 | 62.0 | 57.5 | 17 | 30.7 |
| State government (2) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 3.4 | 4.0 | 3.2 | 3.6 | 4.0 | 3.8 | 3.6 | 3.7 | 3.6 | 3.4 | 3.6 | 3.6 | 3.2 | 19 | 1.7 |
| Social security funds | 33.7 | 33.3 | 33.2 | 35.2 | 32.5 | 31.9 | 32.5 | 32.0 | 31.7 | 29.5 | 31.1 | 34.1 | 39.0 | 6 | 20.8 |
| EU institutions | : | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 24 | 0.2 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 12.1 | 11.5 | 10.7 | 9.7 | 11.3 | 12.5 | 12.6 | 12.2 | 12.0 | 12.7 | 10.8 | 9.9 | 10.3 | 24 | 20.9 |
| Labour | 11.6 | 11.6 | 11.0 | 11.1 | 11.0 | 11.2 | 11.1 | 11.0 | 10.8 | 10.3 | 10.0 | 10.7 | 12.3 | 24 | 25.0 |
| of which on income from employment | 11.6 | 11.5 | 11.0 | 11.0 | 10.8 | 11.0 | 10.9 | 10.8 | 10.6 | 10.1 | 9.8 | 10.6 | 12.2 | 24 | 24.8 |
| Paid by employers | 6.3 | 6.1 | 5.8 | 5.6 | 5.5 | 5.6 | 5.5 | 5.6 | 5.5 | 5.0 | 4.9 | 5.3 | 1.2 | 27 | 2.4 |
| Paid by employees | 5.3 | 5.4 | 5.2 | 5.4 | 5.3 | 5.4 | 5.4 | 5.2 | 5.1 | 5.1 | 4.9 | 5.3 | 11.1 | 6 | 22.4 |
| Paid by non-employed | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 25 | 0.2 |
| Capital | 5.0 | 5.3 | 5.1 | 4.4 | 4.1 | 4.6 | 4.1 | 4.2 | 4.8 | 5.1 | 5.1 | 4.3 | 3.7 | 25 | 7.5 |
| Income of corporations | 2.9 | 3.0 | 2.9 | 2.3 | 2.1 | 2.3 | 1.9 | 2.0 | 2.1 | 2.3 | 2.2 | 2.0 | 2.1 | 23 | 4.2 |
| Income of households | 0.7 | 0.8 | 0.8 | 0.8 | 0.6 | 0.7 | 0.6 | 0.6 | 0.9 | 1.1 | 1.3 | 1.2 | 0.8 | 11 | 1.5 |
| Income of self-employed | 0.3 | 0.5 | 0.4 | 0.4 | 0.4 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.3 | 0.1 | 27 | 0.2 |
| Stock of capital | 1.0 | 1.1 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.3 | 1.2 | 1.1 | 0.8 | 0.7 | 26 | 1.5 |

Table RO.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 1.9 | 2.0 | 1.7 | 1.8 | 2.1 | 2.0 | 2.0 | 2.1 | 2.4 | 2.5 | 2.4 | 2.0 | 2.1 | 22 | 4.2 |
| Energy | 1.7 | 1.7 | 1.3 | 1.5 | 1.8 | 1.7 | 1.7 | 1.8 | 2.1 | 2.3 | 2.2 | 1.8 | 1.9 | 15 | 3.9 |
| of which transport fuel taxes | : | 1.2 | 1.1 | 1.3 | 1.5 | 1.4 | 1.4 | 1.4 | 1.7 | 1.7 | 1.7 | 1.4 | 1.4 | 15 |  |
| Transport | 0.1 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | 24 | 0.3 |
| Pollution and resources | 0.08 | 0.02 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.01 | 0.00 | 27 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.9 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 | 0.6 | 23 | 1.3 |
| Recurrent taxes on immovable property | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 16 | 1.1 |
| Other taxes on property | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 25 | 0.2 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 16.1 | 15.7 | 15.4 | 14.1 | 16.3 | 18.0 | 18.0 | 18.2 | 17.7 | 18.9 | 15.8 | 14.6 | 15.3 | 26 |  |
| Labour | 30.0 | 34.0 | 30.2 | 32.1 | 30.1 | 33.1 | 33.4 | 34.0 | 32.2 | 31.3 | 27.9 | 28.5 | 30.7 | 22 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Total tax revenue adjusted for payable tax credits | 28.7 | 28.4 | 26.8 | 25.2 | 26.4 | 28.3 | 27.8 | 27.4 | 27.5 | 28.1 | 25.9 | 24.9 | 26.3 |  | 53.3 |

(') Representing taxes assessed but unlikely to be collected.
(²) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure RO.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table RO.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Social security contributions: Employee |  |  |
| Tax policy reform in the construction sector: a minimum wage of RON 3000 and eliminated some taxes for the wages (the wages are exempted from the income tax; reduced social insurance contribution from $25 \%$ to $21.25 \%$; exemption from health contribution employers are exempt from paying the social contribution for particular or special working conditions; work insurance contribution reduced from $2.25 \%$ to $0.3375 \%$.) | Rate decrease | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| The decision to impose the payment of the social security contribution (CAS) and the social security for health contribution (CASS) at the level of the minimum wage for the part-time contracts was eliminated. The base for taxation will be the real wage income. | Base decrease | Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| Value-added tax |  |  |
| VAT rate reduction for ecological agriculture and traditional products from 9\% to 5\%. | Rate decrease | Legislation: 14-05-2019 <br> In force from: 01-06-2019 |
| The VAT split payment mechanism was abolished | N/A | Legislation: 18-12-2019 <br> In force from: 01-02-2020 |
| Environmentally-related taxes |  |  |
| Increase the tobacco excise level from RON 457.71 to RON 483.74 | Rate increase | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |
| Increase the tobacco excise level from RON 483.74 per 1,000 cigarettes to RON 503.97 per 1,000 cigarettes | Rate increase | Legislation: 31-12-2019 <br> In force from: 01-02-2020 |
| Changes of the excise duty on energy products | N/A | Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| Other taxes |  |  |
| The banking institutions must pay a tax on their financial assets if the quarterly ROBOR (Romanian inter-banking interest rate) exceeds 2\%. The tax on the financial assets will be computed quarterly by applying a rate to the financial assets of the banking institution as follows: a rate of $0.1 \%$ if the quarterly ROBOR is between $2 \%$ and $2.5 \%$; a rate of $0.2 \%$ if the quarterly ROBOR is between $2.5 \%$ and $3 \%$; a rate of $0.3 \%$ if the quarterly ROBOR is between $3 \%$ and $3.5 \%$; a rate of $0.4 \%$ if the quarterly ROBOR is between $3.5 \%$ and $4 \%$; and a rate of $0.5 \%$ if the quarterly ROBOR is above $4 \%$. | New tax | Legislation: 28-12-2018 <br> In force from: 01-01-2019 |

## Slovenia

Table SI.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 15.0 | 14.7 | 14.1 | 13.7 | 14.2 | 14.1 | 14.6 | 15.0 | 15.0 | 14.9 | 14.8 | 14.4 | 14.3 | 12 | 6.5 |
| VAT | 8.4 | 8.3 | 8.4 | 7.9 | 8.0 | 8.1 | 8.0 | 8.4 | 8.4 | 8.3 | 8.2 | 8.1 | 8.2 | 12 | 3.8 |
| Taxes and duties on imports excluding VAT | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 23 | 0.1 |
| Taxes on products, except VAT and import duties | 4.0 | 4.0 | 4.0 | 4.6 | 4.8 | 4.7 | 5.1 | 5.1 | 5.1 | 5.2 | 5.1 | 5.0 | 4.7 | 9 | 2.1 |
| Other taxes on production | 2.5 | 2.1 | 1.6 | 1.0 | 1.1 | 1.1 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | 1.3 | 17 | 0.6 |
| Direct taxes | 9.0 | 9.1 | 8.8 | 8.1 | 8.0 | 7.8 | 7.5 | 7.0 | 7.2 | 7.2 | 7.5 | 7.5 | 7.9 | 19 | 3.6 |
| Personal income taxes | 5.7 | 5.5 | 5.7 | 5.7 | 5.5 | 5.5 | 5.6 | 5.1 | 5.0 | 5.1 | 5.2 | 5.1 | 5.3 | 19 | 2.4 |
| Corporate income taxes | 2.9 | 3.2 | 2.5 | 1.8 | 1.8 | 1.6 | 1.2 | 1.2 | 1.4 | 1.5 | 1.6 | 1.8 | 1.9 | 24 | 0.9 |
| Other | 0.4 | 0.4 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 15 | 0.3 |
| Social contributions | 14.8 | 14.4 | 14.7 | 15.6 | 15.8 | 15.6 | 15.9 | 15.5 | 15.3 | 15.4 | 15.4 | 15.4 | 15.5 | 4 | 7.1 |
| Employers' | 5.4 | 5.3 | 5.4 | 5.6 | 5.7 | 5.6 | 5.7 | 5.5 | 5.4 | 5.5 | 5.5 | 5.6 | 5.7 | 16 | 2.6 |
| Households' | 9.4 | 9.1 | 9.3 | 9.9 | 10.1 | 10.1 | 10.2 | 9.9 | 9.9 | 9.9 | 9.9 | 9.8 | 9.8 | 1 | 4.5 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 38.7 | 38.0 | 37.5 | 37.3 | 38.0 | 37.6 | 37.9 | 37.5 | 37.4 | 37.6 | 37.7 | 37.4 | 37.6 | 13 | 17.2 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | \% of tota | al taxat | tion |  |  |  |  |  |
| Central government | 54.4 | 53.1 | 52.1 | 48.6 | 47.9 | 47.9 | 47.5 | 48.1 | 48.9 | 49.7 | 49.9 | 49.6 | 49.9 | 22 | 8.6 |
| State government ( ${ }^{2}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Local government | 7.5 | 8.8 | 8.6 | 9.8 | 10.5 | 10.5 | 10.7 | 10.6 | 10.3 | 9.3 | 9.2 | 9.1 | 9.0 | 11 | 1.5 |
| Social security funds | 37.7 | 37.4 | 38.7 | 41.2 | 41.2 | 41.1 | 41.4 | 40.9 | 40.4 | 40.6 | 40.5 | 40.9 | 40.7 | 4 | 7.0 |
| EU institutions | 0.4 | 0.6 | 0.5 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 23 | 0.1 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 12.9 | 12.9 | 13.1 | 13.3 | 13.7 | 13.6 | 14.0 | 14.5 | 14.4 | 14.4 | 14.2 | 13.9 | 13.8 | 8 | 6.3 |
| Labour | 20.1 | 19.0 | 19.1 | 19.4 | 19.6 | 19.4 | 19.6 | 18.8 | 18.5 | 18.6 | 18.8 | 18.7 | 19.0 | 10 | 8.7 |
| of which on income from employment | 19.1 | 18.0 | 18.1 | 18.2 | 18.3 | 18.0 | 18.0 | 17.4 | 17.3 | 17.5 | 17.7 | 17.6 | 18.0 | 10 | 8.2 |
| Paid by employers | 6.8 | 6.4 | 6.0 | 5.6 | 5.7 | 5.6 | 5.7 | 5.5 | 5.4 | 5.5 | 5.5 | 5.6 | 5.7 | 17 | 2.6 |
| Paid by employees | 12.3 | 11.7 | 12.1 | 12.6 | 12.6 | 12.4 | 12.4 | 11.8 | 11.9 | 12.0 | 12.1 | 12.0 | 12.3 | 4 | 5.6 |
| Paid by non-employed | 1.1 | 1.0 | 1.0 | 1.2 | 1.4 | 1.5 | 1.5 | 1.4 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 | 17 | 0.5 |
| Capital | 5.7 | 6.1 | 5.3 | 4.6 | 4.7 | 4.5 | 4.4 | 4.2 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 21 | 2.2 |
| Income of corporations | 2.9 | 3.2 | 2.5 | 1.8 | 1.8 | 1.6 | 1.2 | 1.2 | 1.4 | 1.5 | 1.6 | 1.8 | 1.9 | 25 | 0.9 |
| Income of households | 0.3 | 0.5 | 0.5 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 19 | 0.2 |
| Income of self-employed | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.5 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 11 | 0.7 |
| Stock of capital | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.0 | 1.1 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 23 | 0.5 |

Table SI.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 3.0 | 3.0 | 3.0 | 3.5 | 3.6 | 3.4 | 3.8 | 3.9 | 3.9 | 3.9 | 3.9 | 3.7 | 3.5 | 4 | 1.6 |
| Energy | 2.3 | 2.3 | 2.3 | 2.9 | 3.0 | 2.9 | 3.3 | 3.3 | 3.3 | 3.3 | 3.3 | 3.2 | 3.0 | 1 | 1.4 |
| of which transport fuel taxes | 2.0 | 2.1 | 2.1 | 2.6 | 2.5 | 2.4 | 2.7 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.3 | 1 |  |
| Transport | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 15 | 0.2 |
| Pollution and resources | 0.19 | 0.18 | 0.16 | 0.15 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.16 | 0.15 | 0.13 | 0.12 | 8 | 0.1 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 24 | 0.3 |
| Recurrent taxes on immovable property | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 17 | 0.2 |
| Other taxes on property | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 24 | 0.1 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 20.9 | 21.2 | 21.3 | 20.3 | 20.3 | 20.2 | 20.3 | 21.5 | 21.9 | 22.1 | 21.9 | 21.9 | 21.7 | 6 |  |
| Labour | 37.3 | 35.9 | 35.8 | 35.1 | 34.9 | 35.2 | 35.3 | 35.0 | 35.3 | 35.8 | 35.7 | 35.6 | 36.0 | 12 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | $\cdot$ | : | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : |  | : |  |  |  |

()) Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure SI.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^16]Note: EU-27 represents EU Member States without UK

Table SI.2: Latest tax reforms

| Description of measure | Change | Date |
| :--- | :---: | :---: |
| Personal income tax: Earned income |  | Legislation: 25-4-2019 |
| Abolishing of the personal income tax on the reimbursement for annual leave up to the <br> amount of the average monthly wage in the Republic of Slovenia | Base decrease | In force from: 04-05-2019 |

Personal income tax: Savings
Amendments also include the increases in tax rates (from 25\% to 27.5\% and for 5 per-
centage points for capital gains with holding period from 5 to 20 years) for capital income
Rate increase

Legislation: 23-10-2019 In force from: 01-01-2020

| Social security contributions: Employee |
| :--- |
| The increase of the exemption for social security contributions on the annual leave reim- |
| bursement from $70 \%$ to $100 \%$ of the average monthly wage in the Republic of Slovenia. |

Base decrease
Legislation: 25-04-2019 In force from: 04-05-2019

## Corporate income tax

Introduction of GAAR and CFC rules into domestic legislation.
The taxpayers are allowed to reduce their tax base by using tax allowances only up to $63 \%$ of tax base while the calculation of the tax base and the recognition of tax allowances remain unchanged. Furthermore, from the EU Directive the institutes of exit taxation and hybrid mismatches were implemented.

| Value-added tax |  |  |
| :---: | :---: | :---: |
| Amendments to the VAT Act simplified VAT payment rules and the issue of invoices for telecommunication, broadcasting and electronic services provided to consumers in other Member States, pursuant to EU Directive. Additional amendments in line with EU Directive applying to the VAT treatment of vouchers were implemented. | Neutral | Legislation: 18-11-2018 <br> In force from: 01-09-2019 |
| Electronic publications fall under reduced (9.5\%) VAT rate. | Rate decrease | Legislation: 24-09-2019 In force from: 01-01-2020 |
| The additional reduced VAT rate of 5\% applies to the supply of printed or electronic books, newspapers and periodicals. | Rate decrease | Legislation: 22-11-2019 <br> In force from: 01-01-2020 |
| Health-related taxes |  |  |
| Increase in the minimum excise duty from EUR 111 to EUR 114 per 1000 cigarettes. | Rate increase | Legislation: 25-04-2019 In force from: 01-06-2019 |
| Other taxes |  |  |
| The recognition of cost related to trading with derivatives is limited to the amount of tax base. | Base increase | Legislation: 23-10-2019 In force from: 01-01-2020 |

## Slovakia

Table SK.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Indirect taxes | 11.4 | 11.3 | 10.7 | 10.7 | 10.5 | 11.4 | 10.8 | 11.4 | 11.6 | 11.7 | 11.7 | 12.1 | 12.1 | 22 | 10.8 |
| VAT | 7.3 | 6.6 | 6.7 | 6.6 | 6.1 | 6.6 | 5.9 | 6.3 | 6.6 | 6.8 | 6.7 | 7.0 | 7.0 | 19 | 6.3 |
| 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 | 0.2 | 19 | 0.1 |
| Taxes on products, except VAT and import duties | 3.1 | 3.7 | 2.9 | 3.0 | 3.3 | 3.7 | 3.6 | 3.8 | 3.7 | 3.7 | 3.8 | 4.0 | 3.9 | 16 | 3.5 |
| Other taxes on production | 0.9 | 0.9 | 0.8 | 0.9 | 0.8 | 0.8 | 1.1 | 1.1 | 1.2 | 1.0 | 1.1 | 1.0 | 1.0 | 21 | 0.9 |
| Direct taxes | 6.2 | 6.3 | 6.6 | 5.7 | 5.5 | 5.6 | 5.6 | 6.2 | 6.7 | 7.1 | 7.2 | 7.2 | 7.3 | 23 | 6.5 |
| Personal income taxes | 2.9 | 2.9 | 3.1 | 2.8 | 2.6 | 2.8 | 2.9 | 2.9 | 3.0 | 3.1 | 3.3 | 3.4 | 3.6 | 24 | 3.2 |
| Corporate income taxes | 2.8 | 2.9 | 3.0 | 2.5 | 2.4 | 2.4 | 2.3 | 2.8 | 3.3 | 3.7 | 3.5 | 3.5 | 3.3 | 8 | 2.9 |
| Other | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 21 | 0.4 |
| Social contributions | 11.6 | 11.5 | 11.7 | 12.4 | 12.0 | 12.0 | 12.2 | 13.3 | 13.4 | 13.7 | 14.2 | 14.7 | 14.8 | 5 | 13.2 |
| Employers' | 6.2 | 6.2 | 6.5 | 6.7 | 6.7 | 6.5 | 6.6 | 7.5 | 7.7 | 7.9 | 8.0 | 8.6 | 8.8 | 4 | 7.9 |
| Households' | 5.4 | 5.3 | 5.1 | 5.7 | 5.3 | 5.5 | 5.6 | 5.8 | 5.7 | 5.8 | 6.1 | 6.1 | 6.0 | 10 | 5.4 |
| Less: capital transfers ( ${ }^{(1)}$ | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Total | 29.3 | 29.1 | 29.0 | 28.8 | 28.1 | 29.0 | 28.6 | 30.9 | 31.8 | 32.5 | 33.1 | 34.1 | 34.1 | 19 | 30.6 |
| B. Structure by level of government |  |  |  |  |  |  | as \% | of tota | al taxat | tion |  |  |  |  |  |
| Central government | 58.3 | 58.3 | 57.7 | 55.0 | 55.1 | 56.4 | 55.3 | 55.1 | 56.0 | 56.9 | 56.2 | 56.3 | 56.1 | 19 | 17.2 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 2.4 | 2.3 | 2.2 | 2.5 | 2.4 | 2.3 | 2.4 | 2.3 | 2.3 | 1.6 | 1.6 | 1.5 | 1.5 | 24 | 0.5 |
| Social security funds | 38.8 | 38.7 | 39.3 | 41.9 | 41.7 | 40.5 | 41.7 | 42.0 | 41.3 | 41.1 | 41.8 | 41.7 | 42.0 | 3 | 12.8 |
| EU institutions | 0.6 | 0.7 | 0.8 | 0.6 | 0.7 | 0.8 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 19 | 0.1 |
| C. Structure by economic function |  |  |  |  |  |  |  | as \% of | f GDP |  |  |  |  |  |  |
| Consumption | 10.8 | 10.8 | 10.1 | 10.1 | 9.9 | 10.8 | 9.9 | 10.5 | 10.8 | 10.9 | 11.0 | 11.4 | 11.3 | 20 | 10.2 |
| Labour | 14.1 | 14.0 | 14.3 | 15.0 | 14.5 | 14.7 | 15.0 | 16.0 | 16.2 | 16.6 | 17.3 | 17.9 | 18.2 | 12 | 16.3 |
| of which on income from employment | 11.4 | 11.4 | 12.1 | 12.3 | 12.3 | 12.0 | 12.3 | 13.2 | 13.5 | 13.9 | 17.3 | 17.9 | 18.2 | 6 | 16.3 |
| Paid by employers | 6.2 | 6.2 | 6.5 | 6.7 | 6.7 | 6.5 | 6.6 | 7.5 | 7.7 | 7.9 | 8.0 | 8.6 | 8.8 | 7 | 7.9 |
| Paid by employees | 5.2 | 5.2 | 5.6 | 5.6 | 5.6 | 5.5 | 5.7 | 5.8 | 5.8 | 6.0 | 9.3 | 9.3 | 9.4 | 12 | 8.5 |
| Paid by non-employed | 2.6 | 2.6 | 2.3 | 2.7 | 2.2 | 2.6 | 2.7 | 2.8 | 2.7 | 2.6 | 0.0 | 0.0 | 0.0 | 27 | 0.0 |
| Capital | 4.4 | 4.4 | 4.5 | 3.7 | 3.6 | 3.6 | 3.8 | 4.4 | 4.8 | 5.0 | 4.8 | 4.7 | 4.6 | 23 | 4.1 |
| Income of corporations | 3.1 | 3.2 | 3.3 | 2.7 | 2.6 | 2.6 | 2.5 | 3.1 | 3.5 | 3.8 | 3.7 | 3.6 | 3.5 | 7 | 3.1 |
| Income of households | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 27 | 0.1 |
| Income of self-employed | 0.4 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 28 | 0.1 |
| Stock of capital | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 1.0 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 | 24 | 0.8 |

Table SK.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.3 | 2.1 | 2.1 | 2.0 | 2.1 | 2.4 | 2.3 | 2.4 | 2.4 | 2.4 | 2.5 | 2.5 | 2.5 | 16 | 2.2 |
| Energy | 1.9 | 1.8 | 1.8 | 1.7 | 1.8 | 2.1 | 2.0 | 2.1 | 2.1 | 2.1 | 2.2 | 2.2 | 2.2 | 9 | 2.0 |
| of which transport fuel taxes | 2.3 | 1.9 | 1.7 | 1.6 | 1.5 | 1.5 | 1.3 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 16 |  |
| Transport | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 21 | 0.2 |
| Pollution and resources | 0.11 | 0.11 | 0.06 | 0.06 | 0.05 | 0.05 | 0.05 | 0.04 | 0.04 | 0.04 | 0.04 | 0.03 | 0.03 | 17 | 0.0 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 26 | 0.4 |
| Recurrent taxes on immovable property | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 20 | 0.4 |
| Other taxes on property | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 0.0 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 16.2 | 16.6 | 15.3 | 14.1 | 14.5 | 16.3 | 15.1 | 16.1 | 16.6 | 17.1 | 16.8 | 17.3 | 17.3 | 21 |  |
| Labour | 32.0 | 32.4 | 34.2 | 32.9 | 33.6 | 32.9 | 33.6 | 36.0 | 36.0 | 36.6 | 43.9 | 43.9 | 43.8 | 1 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |  | 0.3 |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | : | : | : | : | : | : | : | . |  |  |
| Total tax revenue adjusted for payable tax credits | 28.8 | 28.7 | 28.6 | 28.4 | 27.7 | 28.7 | 28.3 | 30.5 | 31.4 | 32.2 | 32.8 | 33.7 | 33.8 |  | 30.3 |

(') Representing taxes assessed but unlikely to be collected.
$\left(^{2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure SK.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))


Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table SK.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Exemption of non-cash incentive (in form of accommodation for employee) up to EUR 60. Non-cash incentives are exempted from PIT and SSC | Base decrease | In force from: 01-01-2019 |
| Increasing of child tax credit for children up to 6 years old. No effect one ESA2010 PIT income | Neutral | In force from: 01-05-2019 |
| Social security contributions: Employee |  |  |
| Recreational vouchers - up to a max. EUR 500, with the employer's contribution (55\% of the value of the voucher) will be exempted from PIT and SSC for employer and employee | Base decrease | In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Introduction of a new depreciation group (depreciation period 2 years) for Battery and Plug-in hybrid vehicles | Base decrease | In force from: 01-01-2019 |
| Increase of a R\&D tax deduction to 150\% of tax expenditures since 2019 | Base decrease | In force from: 01-01-2019 |
| Other corporate taxes |  |  |
| Introduction of retail business chain levy. Tax base is turnover of retailers. Least developed regions with less than 10 employees employed by the retail store and municipalities where there are less than 3 companies are exempted from tax base. Tax rate is $2.5 \%$ from tax base. | New tax | In force from: 01-01-2019 |
| Abolition of retail business chain levy | N/A | In force from: 01-03-2019 |
| Value-added tax |  |  |
| Decrease of VAT rate on accommodation services from 20\% to 10\% | Rate decrease | Legislation: 10-23-2018 <br> In force from: 01-01-2019 |
| Environmentally-related taxes |  |  |
| Fee for waste disposal | Rate increase | In force from: 01-01-2019 |
| Other taxes |  |  |
| Insurance premium tax | New tax | In force from: 01-01-2019 |

## Finland

Table FI.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking $2018$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 13.3 | 12.7 | 12.5 | 12.9 | 13.0 | 13.8 | 14.1 | 14.4 | 14.4 | 14.1 | 14.4 | 14.1 | 14.2 | 14 | 33.3 |
| VAT | 8.4 | 8.1 | 8.1 | 8.4 | 8.3 | 8.7 | 8.9 | 9.2 | 9.2 | 9.0 | 9.1 | 9.0 | 9.1 | 6 | 21.4 |
| Taxes and duties on imports excluding VAT | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 28 | 0.2 |
| Taxes on products, except VAT and import duties | 4.7 | 4.4 | 4.2 | 4.4 | 4.5 | 4.9 | 4.9 | 4.9 | 4.9 | 5.0 | 5.1 | 4.8 | 4.9 | 6 | 11.4 |
| Other taxes on production | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 28 | 0.4 |
| Direct taxes | 17.0 | 17.2 | 17.1 | 15.7 | 15.6 | 16.0 | 15.8 | 16.4 | 16.6 | 16.8 | 16.6 | 16.9 | 16.2 | 5 | 38.1 |
| Personal income taxes | 12.7 | 12.5 | 12.7 | 12.7 | 12.0 | 12.2 | 12.4 | 12.7 | 13.3 | 13.2 | 12.9 | 12.5 | 12.2 | 3 | 28.6 |
| Corporate income taxes | 3.2 | 3.7 | 3.3 | 1.9 | 2.4 | 2.6 | 2.1 | 2.3 | 1.9 | 2.1 | 2.2 | 2.7 | 2.5 | 16 | 5.9 |
| Other | 1.1 | 1.0 | 1.1 | 1.1 | 1.2 | 1.1 | 1.2 | 1.4 | 1.4 | 1.5 | 1.5 | 1.6 | 1.5 | 5 | 3.6 |
| Social contributions | 11.7 | 11.4 | 11.5 | 12.1 | 12.0 | 12.0 | 12.6 | 12.5 | 12.6 | 12.6 | 12.7 | 12.0 | 11.8 | 14 | 27.6 |
| Employers' | 8.6 | 8.4 | 8.6 | 8.9 | 8.5 | 8.6 | 8.8 | 8.8 | 8.6 | 8.6 | 8.6 | 7.8 | 7.5 | 9 | 17.6 |
| Households' | 3.2 | 3.0 | 2.9 | 3.2 | 3.5 | 3.5 | 3.8 | 3.8 | 3.9 | 4.0 | 4.1 | 4.2 | 4.3 | 16 | 10.0 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : |  |  | : | : | : | : | : | : | : |  |  |
| Total | 42.1 | 41.4 | 41.1 | 40.8 | 40.6 | 41.8 | 42.4 | 43.4 | 43.5 | 43.5 | 43.7 | 43.0 | 42.2 | 6 | 99.0 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 50.9 | 50.9 | 49.9 | 46.3 | 45.9 | 47.9 | 47.5 | 47.6 | 47.4 | 47.0 | 47.6 | 48.4 | 49.2 | 24 | 48.7 |
| State government ( ${ }^{2}$ ) | : | : | : | : |  |  | : | : |  |  | : | : | : |  |  |
| Local government | 21.0 | 21.2 | 21.9 | 23.7 | 24.3 | 23.1 | 22.7 | 23.4 | 23.5 | 23.7 | 23.1 | 23.5 | 22.7 | 3 | 22.5 |
| Social security funds | 27.9 | 27.6 | 28.0 | 29.8 | 29.7 | 28.7 | 29.6 | 28.9 | 28.9 | 29.0 | 29.0 | 27.8 | 27.9 | 18 | 27.6 |
| EU institutions | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 27 | 0.2 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 13.2 | 12.6 | 12.4 | 12.9 | 12.9 | 13.8 | 14.0 | 14.3 | 14.2 | 14.0 | 14.3 | 14.1 | 14.2 | 5 | 33.2 |
| Labour | 21.3 | 20.5 | 21.3 | 22.2 | 21.1 | 21.4 | 22.2 | 22.3 | 22.6 | 22.4 | 22.5 | 21.4 | 20.9 | 8 | 49.1 |
| of which on income from employment | 19.0 | 18.4 | 19.1 | 19.8 | 18.8 | 19.0 | 19.7 | 19.7 | 19.8 | 19.5 | 19.5 | 18.4 | 18.1 | 8 | 42.4 |
| Paid by employers | 8.6 | 8.4 | 8.6 | 8.9 | 8.5 | 8.6 | 8.8 | 8.8 | 8.6 | 8.6 | 8.6 | 7.8 | 7.5 | 11 | 17.6 |
| Paid by employees | 10.4 | 10.0 | 10.6 | 10.9 | 10.3 | 10.5 | 10.9 | 10.9 | 11.1 | 10.9 | 10.9 | 10.6 | 10.5 | 10 | 24.7 |
| Paid by non-employed | 2.2 | 2.1 | 2.1 | 2.4 | 2.3 | 2.4 | 2.5 | 2.7 | 2.8 | 2.9 | 3.0 | 2.9 | 2.9 | 4 | 6.8 |
| Capital | 7.6 | 8.3 | 7.4 | 5.7 | 6.5 | 6.6 | 6.1 | 6.8 | 6.7 | 7.0 | 7.0 | 7.5 | 7.1 | 15 | 16.7 |
| Income of corporations | 3.2 | 3.7 | 3.3 | 1.9 | 2.4 | 2.6 | 2.1 | 2.3 | 1.9 | 2.1 | 2.2 | 2.7 | 2.5 | 16 | 5.9 |
| Income of households | 1.4 | 1.6 | 1.2 | 0.9 | 1.1 | 1.1 | 1.0 | 1.1 | 1.3 | 1.5 | 1.4 | 1.4 | 1.4 | 5 | 3.2 |
| Income of self-employed | 1.8 | 1.8 | 1.7 | 1.8 | 1.8 | 1.7 | 1.8 | 1.8 | 2.0 | 1.9 | 1.8 | 1.8 | 1.7 | 8 | 4.0 |
| Stock of capital | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.4 | 1.5 | 1.5 | 1.5 | 1.7 | 1.5 | 14 | 3.6 |

Table FI.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.9 | 2.7 | 2.6 | 2.5 | 2.7 | 3.0 | 3.0 | 2.9 | 2.9 | 2.9 | 3.1 | 3.0 | 2.9 | 9 | 6.8 |
| Energy | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 | 2.0 | 2.0 | 1.9 | 1.9 | 2.0 | 2.1 | 2.0 | 1.9 | 14 | 4.6 |
| of which transport fuel taxes | 1.3 | 1.2 | 1.3 | 1.3 | 1.3 | 1.2 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 20 |  |
| Transport | 1.1 | 1.0 | 0.9 | 0.8 | 0.9 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 1.0 | 1.0 | 0.9 | 4 | 2.2 |
| Pollution and resources | 0.07 | 0.07 | 0.05 | 0.05 | 0.05 | 0.07 | 0.06 | 0.06 | 0.05 | 0.05 | 0.03 | 0.03 | 0.03 | 18 | 0.1 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.1 | 1.1 | 1.1 | 1.0 | 1.1 | 1.1 | 1.2 | 1.3 | 1.4 | 1.4 | 1.4 | 1.6 | 1.5 | 12 | 3.4 |
| Recurrent taxes on immovable property | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 11 | 1.8 |
| Other taxes on property | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 11 | 1.6 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 22.7 | 22.1 | 21.4 | 20.8 | 20.7 | 21.9 | 21.9 | 22.2 | 21.9 | 21.7 | 22.3 | 22.2 | 22.5 | 5 |  |
| Labour | 40.4 | 40.1 | 40.6 | 39.8 | 38.5 | 39.1 | 39.7 | 39.9 | 40.5 | 40.4 | 40.9 | 39.8 | 39.2 | 9 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | $\cdot$ | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | . | : | : |  |  |  |  |  |

(') Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure Fl.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^17]Note: EU-27 represents EU Member States without UK

Table FI.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Lowering of all marginal tax rates by $0.25 \%$-points and an increase of the 3 rd limit in the central government earned income tax scale, as part of a general tax cut on earned income. | Rate decrease; base decrease | Announcement: 19-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Increase of the basic allowance in municipal taxation. | Base decrease | Announcement: 07-10-2019 <br> Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| Pension income deduction in central government taxation was increased | Base decrease | Announcement: 07-10-2019 <br> Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| Pension income deduction in local government taxation was increased | Base decrease | Announcement: 07-10-2019 <br> Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| The temporary highest income bracket of the progressive income tax scale (so-called solidarity tax) will remain in effect until end of 2023. | Base increase | Announcement: 07-10-2019 <br> Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| The deductibility of mortgage interest payments will be further limited (from $25 \%$ ) to $15 \%$ in 2020 and additionally by $5 \%$-points per annum to $0 \%$ in 2023. | Base increase | Announcement: 07-10-2019 Legislation: 30-12-2019 In force from: 01-01-2020 |
| Decrease of the tax credit for domestic help or household expenses | Rate decrease; base increase | Announcement: 07-10-2019 Legislation: 30-12-2019 In force from: 01-01-2020 |
| Decrease of the foreign 'key employees' tax scheme | Rate decrease | Announcement: 07-10-2019 Legislation: 30-12-2019 In force from: 01-01-2020 |
| Increase in the earned income tax credit. | Base decrease | Announcement: 07-10-2019 <br> Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| Full adjustment for the raise in general earnings level to the central government earned income tax scale. | Base decrease | Announcement: 07-10-2019 Legislation: 30-12-2019 In force from: 01-01-2020 |
| The limit of the temporary highest income bracket of the progressive income tax scale (so-called solidarity tax) will remain in effect until end of 2019. | Base increase | Announcement: 14-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Full adjustment for the raise in general earnings level to the central government earned income tax scale. | Base decrease | Announcement: 14-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Pension income deduction in local government taxation was increased | Base decrease | Announcement: 14-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Pension income deduction in central government taxation was increased | Base decrease | Announcement: 14-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Increase of the basic allowance in municipal taxation. | Base decrease | Announcement: 14-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Increase in the earned income tax credit. | Base decrease | Announcement: 14-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Increase in the earned income tax credit, as part of a general tax cut on earned income. | Base decrease | Announcement: 19-09-2019 <br> Legislation: 14-12-2019 <br> In force from: 01-01-2020 |
| Increase in the deduction for a second home for work | Base decrease | Announcement: 14-09-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Temporary accelerated depreciation of fixed assets | Base decrease | Announcement: 14-11-2019 <br> Legislation: 30-12-2019 <br> In force from: 01-01-2020 |
| A change in the interest deduction limitation rule | Base increase | Announcement: 27-09-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |

Table Fl.2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Unification of business and other income sources in business taxation | Base increase | Announcement: 29-11-2018 <br> Legislation: 15-03-2019 <br> In force from: 01-01-2020 |
| Value-added tax |  |  |
| Decrease of the tax rate for electronically supplied books, newspapers and periodicals and for single issues to the same tax rate as printed newspapers, periodicals and books (24\%-10\%). | Rate decrease | Announcement: 13-12-2018 <br> Legislation: 15-03-2019 <br> In force from: 01-07-2019 |
| Environmentally-related taxes |  |  |
| Adjust vehicle tax rate schedule to the new WLTP test protocol | Neutral | Announcement: 31-05-2018 <br> Legislation: 13-07-2018 <br> In force from: 01-01-2019 |
| Decrease of vehicle tax | Rate decrease | Announcement: 04-10-2018 <br> Legislation: 05-12-2018 <br> In force from: 01-01-2019 |
| Adjust car registration tax rate schedule to the new WLTP emission test protocol. Adjustment of car registration tax rate schedule was done twice. | Neutral | Announcement: 31-05-2018 \& 05-12-2018 <br> Legislation: 13-07-2018 \& 28-122018 <br> In force from: 01-09-2018 \& 01-01-2019 |
| Increase in tax rates on heating fuels. The energy tax reduction of CHPplants was changed from $\mathrm{CO}_{2}$-tax to energy content tax. $\mathrm{CO}_{2}$-tax will be based on average life-cycle emissions of fuels. One-time increase to the tax refund on light fuel oil used in professional agriculture. | Rate increase | Announcement: 18-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Increase in tax on transport fuels | Rate increase | Announcement: 31-10-2019 Legislation: 30-12-2019 In force from: 01-08-2020 |
| Health-related taxes |  |  |
| Increase in tax on tobacco | Rate increase | Announcement: 07-10-2019 <br> Legislation: 29-11-2019 <br> In force from: 01-01-2020 |
| Increase tax on soft drinks | Rate increase | Announcement: 04-10-2018 <br> Legislation: 14-12-2018 <br> In force from: 01-01-2019 |
| Increase in tax on alcohol | Rate increase | Announcement: 04-10-2018 Legislation: 23-11-2018 <br> In force from: 01-01-2019 |
| Increase tax on soft drinks | Rate increase | Announcement: 07-10-2019 Legislation: 4-12-2019 In force from: 01-01-2020 |

## Sweden

Table SE.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 22.3 | 22.2 | 22.5 | 22.6 | 22.2 | 21.8 | 22.1 | 22.1 | 21.7 | 21.7 | 22.5 | 22.4 | 22.4 | 1 | 105.5 |
| VAT | 8.5 | 8.6 | 8.8 | 9.0 | 9.0 | 8.9 | 8.8 | 8.9 | 8.9 | 8.9 | 9.2 | 9.2 | 9.2 | 5 | 43.4 |
| Taxes and duties on imports excluding VAT | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 21 | 0.6 |
| Taxes on products, except VAT and import duties | 3.3 | 3.2 | 3.2 | 3.4 | 3.2 | 3.0 | 3.0 | 2.9 | 2.7 | 2.7 | 2.7 | 2.6 | 2.7 | 22 | 12.5 |
| Other taxes on production | 10.3 | 10.3 | 10.4 | 10.1 | 9.7 | 9.7 | 10.1 | 10.2 | 10.0 | 9.9 | 10.5 | 10.4 | 10.4 | 1 | 48.9 |
| Direct taxes | 21.3 | 20.3 | 18.9 | 18.5 | 18.1 | 17.5 | 17.4 | 17.8 | 17.8 | 18.3 | 18.9 | 19.0 | 18.6 | 2 | 87.7 |
| Personal income taxes | 17.2 | 16.3 | 15.8 | 15.4 | 14.6 | 14.2 | 14.5 | 14.7 | 14.8 | 15.0 | 15.6 | 15.6 | 15.1 | 2 | 71.1 |
| Corporate income taxes | 3.4 | 3.6 | 2.6 | 2.6 | 3.1 | 2.9 | 2.5 | 2.6 | 2.6 | 2.9 | 2.9 | 2.9 | 3.1 | 10 | 14.7 |
| Other | 0.7 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 22 | 1.9 |
| Social contributions | 2.7 | 2.7 | 2.7 | 2.8 | 2.6 | 2.7 | 2.8 | 2.8 | 2.8 | 2.7 | 2.7 | 2.7 | 2.8 | 27 | 13.0 |
| Employers' | 2.6 | 2.6 | 2.6 | 2.7 | 2.6 | 2.6 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 24 | 12.7 |
| Households' | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 27 | 0.3 |
| Less: capital transfers ( ${ }^{1}$ ) | : | : | : | : |  |  | : | : | : | : | : | : | : |  |  |
| Total | 46.2 | 45.2 | 44.2 | 43.8 | 42.9 | 42.1 | 42.2 | 42.7 | 42.3 | 42.7 | 44.1 | 44.1 | 43.8 | 4 | 206.2 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 62.2 | 63.5 | 62.5 | 62.3 | 63.9 | 63.5 | 62.4 | 62.3 | 62.9 | 63.7 | 63.8 | 63.8 | 63.8 | 13 | 131.5 |
| State government ( ${ }^{2}$ ) | : | : | : | : |  |  | : | : |  | : | : | : | : |  |  |
| Local government | 31.7 | 30.2 | 30.9 | 31.0 | 29.6 | 29.7 | 30.6 | 30.8 | 30.3 | 29.6 | 29.7 | 29.7 | 29.6 | 1 | 61.1 |
| Social security funds | 5.7 | 5.9 | 6.2 | 6.3 | 6.2 | 6.5 | 6.6 | 6.6 | 6.5 | 6.4 | 6.2 | 6.2 | 6.3 | 24 | 13.0 |
| EU institutions | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 26 | 0.6 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 12.1 | 12.1 | 12.3 | 12.8 | 12.7 | 12.3 | 12.2 | 12.1 | 12.0 | 12.0 | 12.3 | 12.2 | 12.2 | 13 | 57.5 |
| Labour | 27.0 | 25.9 | 26.2 | 25.6 | 24.2 | 24.1 | 24.9 | 25.1 | 24.7 | 24.5 | 25.6 | 25.7 | 25.5 | 1 | 120.2 |
| of which on income from employment | 22.9 | 22.3 | 22.7 | 22.0 | 21.0 | 21.2 | 21.8 | 22.0 | 21.7 | 21.6 | 22.5 | 22.7 | 22.6 | 1 | 106.6 |
| Paid by employers | 11.6 | 11.6 | 11.9 | 11.6 | 11.1 | 11.3 | 11.6 | 11.6 | 11.5 | 11.5 | 11.9 | 12.0 | 12.0 | 2 | 56.5 |
| Paid by employees | 11.3 | 10.7 | 10.7 | 10.4 | 9.9 | 9.9 | 10.2 | 10.3 | 10.2 | 10.1 | 10.6 | 10.7 | 10.6 | 8 | 50.0 |
| Paid by non-employed | 4.1 | 3.6 | 3.5 | 3.6 | 3.2 | 2.9 | 3.1 | 3.1 | 3.0 | 2.9 | 3.1 | 3.0 | 2.9 | 5 | 13.6 |
| Capital | 7.1 | 7.2 | 5.6 | 5.5 | 6.1 | 5.7 | 5.2 | 5.4 | 5.6 | 6.2 | 6.3 | 6.2 | 6.1 | 17 | 28.5 |
| Income of corporations | 3.4 | 3.6 | 2.6 | 2.6 | 3.1 | 2.9 | 2.5 | 2.6 | 2.6 | 2.9 | 2.9 | 2.9 | 3.1 | 10 | 14.7 |
| Income of households | 1.4 | 1.6 | 1.1 | 1.0 | 1.1 | 1.0 | 0.9 | 0.9 | 1.3 | 1.6 | 1.6 | 1.6 | 1.3 | 6 | 6.1 |
| Income of self-employed | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 24 | 1.9 |
| Stock of capital | 1.6 | 1.3 | 1.2 | 1.3 | 1.3 | 1.2 | 1.3 | 1.4 | 1.3 | 1.3 | 1.4 | 1.3 | 1.2 | 21 | 5.9 |

Table SE.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.7 | 2.6 | 2.7 | 2.8 | 2.7 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.2 | 2.1 | 2.1 | 23 | 9.8 |
| Energy | 2.2 | 2.1 | 2.1 | 2.2 | 2.2 | 2.0 | 2.0 | 1.9 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | 22 | 7.5 |
| of which transport fuel taxes | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 28 |  |
| Transport | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 14 | 2.1 |
| Pollution and resources | 0.07 | 0.06 | 0.05 | 0.04 | 0.04 | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.03 | 0.04 | 0.05 | 15 | 0.2 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 1.3 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.2 | 1.2 | 1.1 | 1.2 | 1.1 | 1.1 | 16 | 5.4 |
| Recurrent taxes on immovable property | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 13 | 3.2 |
| Other taxes on property | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.4 | 0.5 | 21 | 2.2 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 21.1 | 21.3 | 21.5 | 21.0 | 21.3 | 20.8 | 20.4 | 20.2 | 20.1 | 20.5 | 20.8 | 21.0 | 21.2 | 8 |  |
| Labour | 42.6 | 41.0 | 40.8 | 39.2 | 38.9 | 38.8 | 38.6 | 38.5 | 38.3 | 38.8 | 39.8 | 40.0 | 39.6 | 8 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Tax expenditure component | : | : | : | . | . | : | : | : | : | : | : | : | : |  |  |
| Transfer component | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | : | : | : | : | : | . | : |  |  |  |

()) Representing taxes assessed but unlikely to be collected.
$\left.{ }^{(2}\right)$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure SE.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^18]Table SE.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Reduced tax for elderly, same tax as younger workers 2020 | N/A | Announcement: 20-09-2017 <br> In force from: 01-01-2019 |
| Regional tax reduction | Rate decrease | Announcement: 13-09-2019 In force from: 01-01-2020 |
| Tax deduction for donations | Base decrease | Announcement: 12-12-2018 In force from: 01-07-2019 |
| Abolished top central government income tax | Rate decrease | Announcement: 13-09-2019 In force from: 01-01-2020 |
| Increased deductibility for household services | Base decrease | Announcement: 12-12-2018 In force from: 01-07-2019 |
| Increased in-work tax credit | Rate decrease | Announcement: 12-12-2018 In force from: 01-01-2019 |
| Increased basic allowance for elderly people | Base decrease | Announcement: 12-12-2018 In force from: 01-01-2019 |
| Abolished tax deduction for trade union membership fees | Base increase | Announcement: 12-12-2018 In force from: 01-04-2019 |
| Increased basic allowance for elderly people | Base decrease | Announcement: 15-11-2018 In force from: 01-01-2019 |
| Change in taxes while working temporarily in Sweden | N/A | Announcement: 15-11-2018 In force from: 01-01-2019 |
| Taxation and paying taxes while working temporarily in Sweden | Neutral | Announcement: 20-09-2017 <br> In force from: 01-01-2019 |
| Upward adjustment of the threshold for state income tax | Base decrease | Announcement: 12-12-2018 In force from: 01-01-2019 |
| Increased basic allowance for elderly people | Base decrease | Announcement: 13-09-2019 In force from: 01-01-2020 |
| Personal income tax: Savings |  |  |
| A system of deferral of coupon tax in some cases | Base increase | Announcement: 18-09-2019 In force from: 01-01-2020 |
| Social security contributions: Employer |  |  |
| Increased reduction of SSC for persons working with R\&D | Rate decrease | Announcement: 13-09-2019 In force from: 01-04-2020 |
| Reduced SSC for persons entering the labour market | Rate decrease | Announcement: 13-09-2019 In force from: 01-07-2020 |
| Reduced SSC for young employees | Rate decrease | Announcement: 05-04-2019 In force from: 01-08-2019 |
| Extended reduction of employer SSC for the first employee | Rate decrease | Announcement: 05-04-2019 In force from: 01-08-2019 |
| Reduction of employer SSC for the first employee is retained for sole proprietorship | Rate decrease | Announcement: 05-04-2019 In force from: 01-07-2019 |
| Reduction of employer SSC for the first employee should be permanent | Rate decrease | Announcement: 05-04-2019 <br> In force from: 01-01-2022 |
| Taxes on payroll and workforce |  |  |
| Abolished reduction of SSC for individual businesses | Rate increase | Announcement: 12-12-2018 In force from: 01-07-2019 |
| Abolished special payroll tax for elderly people | Rate decrease | Announcement: 12-12-2018 <br> In force from: 01-07-2019 |
| Corporate income tax |  |  |
| Introduction of general interest deduction limitation and cut in CIT rate, replaces earlier reform | Rate decrease; base increase | Announcement: 14-06-2018 In force from: 01-01-2019 |
| Other corporate taxes |  |  |
| Tax on the financial sector | New tax | Announcement: 18-09-2019 In force from: 01-01-2022 |
| Environmentally-related taxes |  |  |
| Abolished tax exemption on diesel in mining activities | Rate increase | Announcement: 05-04-2019 In force from: 01-08-2019 |
| Decreased $\mathrm{CO}_{2}$ tax on diesel fuel in agriculture and forestry | Rate decrease | Announcement: 12-12-2018 <br> In force from: 01-071-2019 |

Table SE. 2: Latest tax reforms (continued)

| Description of measure | Change | Date |
| :--- | :--- | :--- |
| Temporary freeze of the 2 extra percentage points above CPI regarding index- <br> ation of gas and diesel fuel | Rate decrease | Announcement: 12-12-2018 <br> In force from: 01-07-2019 |
| Reverted: Abolished tax on air travel | Neutral | Announcement: 10-04-2019 <br> Legislation: 18-06-2019 |
| Tax on waste incineration | New tax | Announcement: 18-09-2019 <br> Legislation: 04-12-2019 <br> In force from: 01-04-2020 |
| Tax on plastic carrier bags | New tax | Announcement: 18-09-2019 <br> Legislation: 29-01-2020 <br> In force from: 01-03-2020 |
| Increased and environmentally-related fees within the cooperation for eurovi-  <br> gnette Rate increase | Announcement: 15-11-2018 <br> In force from: 01-07-2019 |  |
| Increased energy and CO tax on fossil fuels used for heating in CHP | Rate increase | Announcement: 10-04-2019 <br> Legislation: 06-18-2019 |
| In force from: 01-08-2019 |  |  |

## United Kingdom

## Table UK.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 11.8 | 11.8 | 11.4 | 11.1 | 12.3 | 12.8 | 12.8 | 12.9 | 12.9 | 13.0 | 13.0 | 13.1 | 13.1 | 18 | 317.7 |
| VAT | 6.0 | 6.0 | 5.9 | 5.3 | 6.1 | 6.8 | 6.8 | 6.8 | 6.9 | 6.9 | 6.9 | 6.9 | 7.0 | 21 | 168.7 |
| 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 | 18 | 3.8 |
| Taxes on products, except VAT and import duties | 4.1 | 4.2 | 3.8 | 4.0 | 4.1 | 4.1 | 4.1 | 4.1 | 4.2 | 4.2 | 4.3 | 4.3 | 4.3 | 13 | 103.0 |
| Other taxes on production | 1.5 | 1.5 | 1.6 | 1.7 | 1.9 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 12 | 42.2 |
| Direct taxes | 15.5 | 15.7 | 16.7 | 14.9 | 14.8 | 14.7 | 14.0 | 13.9 | 13.6 | 13.7 | 14.0 | 14.2 | 14.2 | 6 | 343.8 |
| Personal income taxes | 9.8 | 10.0 | 10.1 | 9.8 | 9.5 | 9.5 | 9.0 | 8.9 | 8.7 | 8.9 | 9.0 | 9.1 | 9.1 | 10 | 220.2 |
| Corporate income taxes | 3.5 | 3.3 | 3.0 | 2.6 | 2.9 | 2.8 | 2.6 | 2.5 | 2.5 | 2.3 | 2.7 | 2.7 | 2.7 | 15 | 64.7 |
| Other | 2.3 | 2.3 | 3.7 | 2.5 | 2.4 | 2.4 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 1 | 58.9 |
| Social contributions | 6.2 | 6.2 | 6.3 | 6.3 | 6.2 | 6.3 | 6.2 | 6.1 | 6.0 | 6.1 | 6.2 | 6.4 | 6.4 | 24 | 155.1 |
| Employers' | 3.5 | 3.6 | 3.7 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.5 | 3.5 | 3.7 | 3.8 | 3.8 | 23 | 91.3 |
| Households' | 2.8 | 2.6 | 2.6 | 2.6 | 2.6 | 2.7 | 2.6 | 2.5 | 2.5 | 2.5 | 2.6 | 2.6 | 2.6 | 24 | 63.9 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 33.6 | 33.7 | 34.5 | 32.2 | 33.3 | 33.8 | 33.0 | 32.8 | 32.5 | 32.8 | 33.3 | 33.7 | 33.8 | 21 | 816.7 |
| B. Structure by level of government | as \% of total taxation |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Central government | 94.5 | 94.6 | 94.6 | 93.9 | 94.1 | 94.3 | 94.3 | 94.4 | 94.4 | 94.4 | 94.5 | 94.5 | 94.4 | 3 | 770.8 |
| State government ( $\left.{ }^{( }\right)$ | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Local government | 5.0 | 4.9 | 4.9 | 5.6 | 5.3 | 5.1 | 5.2 | 5.1 | 5.1 | 5.1 | 5.0 | 5.0 | 5.2 | 15 | 42.1 |
| Social security funds | : | : | : | : | : | : | : | : | : | : | : | : | . |  |  |
| EU institutions | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 17 | 3.8 |
| C. Structure by economic function | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 9.9 | 9.9 | 9.8 | 9.4 | 10.4 | 11.1 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 22 | 266.8 |
| Labour | 13.2 | 13.3 | 13.4 | 13.0 | 13.5 | 13.3 | 12.8 | 12.6 | 12.3 | 12.3 | 12.5 | 12.8 | 12.8 | 23 | 310.5 |
| of which on income from employment | 13.0 | 13.1 | 13.2 | 12.9 | 13.3 | 13.1 | 12.6 | 12.4 | 12.1 | 12.1 | 12.3 | 12.6 | 12.6 | 23 | 305.3 |
| Paid by employers | 3.5 | 3.6 | 3.7 | 3.7 | 3.8 | 3.6 | 3.7 | 3.6 | 3.5 | 3.6 | 3.7 | 3.9 | 3.9 | 24 | 95.0 |
| Paid by employees | 9.6 | 9.5 | 9.5 | 9.3 | 9.5 | 9.5 | 9.0 | 8.8 | 8.6 | 8.5 | 8.6 | 8.7 | 8.7 | 15 | 210.3 |
| Paid by non-employed | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 21 | 5.2 |
| Capital | 10.4 | 10.4 | 11.3 | 9.7 | 9.5 | 9.4 | 9.1 | 9.2 | 9.2 | 9.4 | 9.8 | 9.9 | 9.9 | 4 | 239.3 |
| Income of corporations | 3.5 | 3.3 | 3.0 | 2.6 | 2.9 | 2.8 | 2.6 | 2.5 | 2.5 | 2.3 | 2.7 | 2.7 | 2.7 | 15 | 64.7 |
| Income of households | 1.4 | 1.5 | 1.7 | 1.8 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.7 | 1.6 | 1.7 | 1.8 | 2 | 43.0 |
| Income of self-employed | 1.4 | 1.4 | 1.4 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 13 | 25.5 |
| Stock of capital | 4.2 | 4.2 | 5.3 | 4.1 | 4.0 | 4.1 | 4.1 | 4.3 | 4.3 | 4.4 | 4.4 | 4.4 | 4.4 | 1 | 106.2 |

Table UK.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | Revenue 2018 (billion euros) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.2 | 2.3 | 2.2 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 19 | 56.7 |
| Energy | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.7 | 21 | 42.3 |
| of which transport fuel taxes | 1.5 | 1.5 | 1.4 | 1.6 | 1.6 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | 19 |  |
| Transport | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 13 | 13.1 |
| Pollution and resources | 0.08 | 0.08 | 0.08 | 0.07 | 0.09 | 0.08 | 0.08 | 0.08 | 0.08 | 0.07 | 0.07 | 0.06 | 0.06 | 13 | 1.4 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 4.0 | 4.1 | 5.2 | 3.9 | 3.8 | 3.9 | 3.9 | 4.1 | 4.1 | 4.2 | 4.2 | 4.2 | 4.2 | 2 | 101.5 |
| Recurrent taxes on immovable property | 2.9 | 2.9 | 3.0 | 3.2 | 3.1 | 3.1 | 3.1 | 3.1 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 2 | 73.8 |
| Other taxes on property | 1.1 | 1.2 | 2.2 | 0.7 | 0.7 | 0.8 | 0.8 | 1.0 | 1.1 | 1.1 | 1.2 | 1.2 | 1.1 | 7 | 27.8 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 13.7 | 13.7 | 13.3 | 12.6 | 13.9 | 14.9 | 14.7 | 14.6 | 14.6 | 14.8 | 14.7 | 14.8 | 14.8 | 27 |  |
| Labour | 26.0 | 25.9 | 26.4 | 25.3 | 26.2 | 26.4 | 25.7 | 25.1 | 24.9 | 24.9 | 25.4 | 25.8 | 25.6 | 27 |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |  | 5.7 |
| Tax expenditure component | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 |  | 5.7 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Total tax revenue adjusted for payable tax credits | 33.5 | 33.6 | 34.4 | 32.1 | 33.3 | 33.7 | 32.9 | 32.7 | 32.4 | 32.6 | 33.1 | 33.5 | 33.5 |  | 811.0 |

(') Representing taxes assessed but unlikely to be collected.
${ }^{(2}$ ) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure UK.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^19]
## Table UK.2: Latest tax reforms

No major tax reforms were communicated by the United Kingdom for 2019

## EU-28

Table EU-28.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | Revenue 2018 (billion euros) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 13.2 | 13.2 | 12.8 | 12.6 | 13.0 | 13.2 | 13.4 | 13.5 | 13.6 | 13.6 | 13.6 | 13.6 | 13.6 |  | 2166.7 |
| VAT | 6.7 | 6.8 | 6.6 | 6.4 | 6.7 | 6.9 | 6.9 | 6.9 | 7.0 | 7.0 | 7.0 | 7.1 | 7.1 |  | 1135.4 |
| 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 | 0.5 | 0.5 | 0.5 |  | 73.7 |
| Taxes on products, except VAT and import duties | 4.0 | 3.9 | 3.6 | 3.6 | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 | 3.8 | 3.7 | 3.7 |  | 587.5 |
| Other taxes on production | 2.1 | 2.1 | 2.1 | 2.2 | 2.2 | 2.2 | 2.4 | 2.4 | 2.5 | 2.4 | 2.3 | 2.3 | 2.3 |  | 370.1 |
| Direct taxes | 13.2 | 13.5 | 13.4 | 12.5 | 12.4 | 12.5 | 12.9 | 13.1 | 13.1 | 13.1 | 13.2 | 13.4 | 13.4 |  | 2137.0 |
| Personal income taxes | 8.9 | 9.0 | 9.1 | 9.0 | 8.8 | 8.9 | 9.2 | 9.4 | 9.4 | 9.4 | 9.3 | 9.4 | 9.5 |  | 1510.7 |
| Corporate income taxes | 3.1 | 3.2 | 2.9 | 2.2 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.6 | 2.7 | 2.7 |  | 431.8 |
| Other | 1.2 | 1.2 | 1.4 | 1.3 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 |  | 194.5 |
| Social contributions | 11.6 | 11.5 | 11.8 | 12.2 | 12.0 | 12.0 | 12.1 | 12.2 | 12.1 | 11.9 | 12.1 | 12.2 | 12.2 |  | 1941.5 |
| Employers' | 6.6 | 6.6 | 6.8 | 7.0 | 6.9 | 6.9 | 6.9 | 6.9 | 6.8 | 6.7 | 6.8 | 6.8 | 6.8 |  | 1087.6 |
| Households' | 5.0 | 4.9 | 5.0 | 5.2 | 5.1 | 5.2 | 5.2 | 5.3 | 5.3 | 5.2 | 5.3 | 5.3 | 5.4 |  | 853.8 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  |  |
| Total | 37.9 | 38.1 | 37.8 | 37.2 | 37.3 | 37.7 | 38.3 | 38.7 | 38.7 | 38.5 | 38.8 | 39.0 | 39.2 |  | 6235.6 |
| B. Structure by level of government |  |  |  |  |  |  | \% of to | otal tax | xation |  |  |  |  |  |  |
| Central government | 55.1 | 55.4 | 54.0 | 51.7 | 53.3 | 52.7 | 52.6 | 52.8 | 53.2 | 53.7 | 52.9 | 52.7 | 52.4 |  | 3268.9 |
| State government ( ${ }^{2}$ ) | 5.6 | 5.7 | 5.8 | 5.9 | 5.5 | 5.6 | 5.9 | 5.7 | 5.7 | 5.9 | 6.3 | 6.4 | 6.5 |  | 403.4 |
| Local government | 9.6 | 9.5 | 9.5 | 9.7 | 9.3 | 9.7 | 9.9 | 9.9 | 9.8 | 9.8 | 9.7 | 9.7 | 9.7 |  | 604.4 |
| Social security funds | 29.3 | 29.0 | 30.3 | 32.4 | 31.6 | 31.5 | 31.2 | 31.2 | 30.9 | 30.1 | 30.5 | 30.6 | 30.9 |  | 1925.7 |
| EU institutions | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.5 | 0.6 | 0.5 |  | 33.1 |
| C. Structure by economic function |  |  |  |  |  |  | as \% | of GD |  |  |  |  |  |  |  |
| Consumption | 10.7 | 10.7 | 10.5 | 10.4 | 10.8 | 11.0 | 11.0 | 11.1 | 11.1 | 11.1 | 11.1 | 11.1 | 11.2 |  | 1774.6 |
| Labour | 18.5 | 18.4 | 18.8 | 19.2 | 19.0 | 19.1 | 19.3 | 19.5 | 19.4 | 19.0 | 19.2 | 19.4 | 19.6 |  | 3113.1 |
| of which on income from employment | 16.7 | 16.7 | 17.0 | 17.3 | 17.1 | 17.2 | 17.4 | 17.5 | 17.3 | 17.1 | 17.3 | 17.4 | 17.6 |  | 2800.5 |
| Paid by employers | 7.3 | 7.3 | 7.5 | 7.7 | 7.7 | 7.7 | 7.7 | 7.7 | 7.6 | 7.5 | 7.5 | 7.6 | 7.6 |  | 1211.1 |
| Paid by employees | 9.4 | 9.4 | 9.6 | 9.6 | 9.4 | 9.5 | 9.7 | 9.8 | 9.7 | 9.6 | 9.7 | 9.8 | 10.0 |  | 1589.3 |
| Paid by non-employed | 1.7 | 1.6 | 1.7 | 1.9 | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |  | 312.6 |
| Capital | 8.7 | 9.0 | 8.5 | 7.6 | 7.5 | 7.7 | 8.0 | 8.1 | 8.2 | 8.4 | 8.4 | 8.5 | 8.5 |  | 1347.1 |
| Income of corporations | 3.2 | 3.3 | 2.9 | 2.2 | 2.4 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.7 | 2.8 | 2.8 |  | 444.8 |
| Income of households | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 |  | 167.4 |
| Income of self-employed | 1.9 | 2.0 | 2.0 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 |  | 302.4 |
| Stock of capital | 2.7 | 2.7 | 2.7 | 2.6 | 2.4 | 2.4 | 2.6 | 2.7 | 2.8 | 2.8 | 2.8 | 2.8 | 2.7 |  | 432.5 |

Table EU-28.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes |  |  |  |  |  |  |  | \% of GD |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.5 | 2.5 | 2.4 | 2.5 | 2.4 | 2.4 |  | 381.4 |
| Energy | 1.8 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 |  | 294.4 |
| of which transport fuel taxes | : | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 |  |  |
| Transport | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |  | 74.9 |
| Pollution and resources | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |  | 12.1 |
| E. Property taxes |  |  |  |  |  |  | as \% | \% of GD |  |  |  |  |  |  |  |
| Taxes on property | 2.3 | 2.3 | 2.3 | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 | 2.6 | 2.6 | 2.6 | 2.6 | 2.5 |  | 401.1 |
| Recurrent taxes on immovable property | 1.2 | 1.2 | 1.2 | 1.3 | 1.4 | 1.4 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.5 |  | 242.5 |
| Other taxes on property | 1.1 | 1.1 | 1.1 | 0.8 | 0.8 | 0.8 | 0.8 | 8.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 |  | 158.7 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% |  |  |  |  |  |  |  |
| Consumption | 16.1 | 16.2 | 15.8 | 15.2 | 15.8 | 16.2 | 16.2 | 16.3 | 16.4 | 16.6 | 16.7 | 16.8 | 16.9 |  |  |
| Labour | 35.2 | 35.4 | 35.6 | 35.1 | 35.1 | 35.6 | 35.8 | 36.0 | 35.9 | 35.7 | 35.9 | 36.2 | 36.3 |  |  |

(') Representing taxes assessed but unlikely to be collected
( $^{2}$ ) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure EU-28.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))

$\square E U-28 \square E A-19 \square E U-27$

[^20]Table EU-27.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | Revenue 2018 (billion euros) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 13.5 | 13.4 | 13.0 | 12.8 | 13.1 | 13.2 | 13.5 | 13.6 | 13.7 | 13.7 | 13.7 | 13.7 | 13.7 |  | 1849.0 |
| VAT | 6.8 | 6.9 | 6.8 | 6.6 | 6.8 | 6.9 | 6.9 | 6.9 | 7.0 | 7.0 | 7.0 | 7.1 | 7.2 |  | 966.7 |
| Taxes and duties on imports excluding VAT | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |  | 69.9 |
| Taxes on products, except VAT and import duties | 3.9 | 3.8 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 |  | 484.5 |
| Other taxes on production | 2.3 | 2.2 | 2.2 | 2.2 | 2.2 | 2.3 | 2.5 | 2.6 | 2.6 | 2.6 | 2.5 | 2.4 | 2.4 |  | 327.9 |
| Direct taxes | 12.7 | 13.0 | 12.8 | 12.1 | 11.9 | 12.2 | 12.7 | 13.0 | 13.0 | 13.0 | 13.1 | 13.2 | 13.3 |  | 1793.1 |
| Personal income taxes | 8.7 | 8.8 | 9.0 | 8.9 | 8.7 | 8.8 | 9.2 | 9.4 | 9.5 | 9.4 | 9.3 | 9.4 | 9.6 |  | 1290.5 |
| Corporate income taxes | 3.1 | 3.2 | 2.8 | 2.1 | 2.2 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.6 | 2.7 | 2.7 |  | 367.1 |
| Other | 0.9 | 1.0 | 0.9 | 1.1 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 |  | 135.6 |
| Social contributions | 12.7 | 12.6 | 12.7 | 13.2 | 13.0 | 13.0 | 13.2 | 13.3 | 13.3 | 13.1 | 13.2 | 13.2 | 13.3 |  | 1786.3 |
| Employers' | 7.3 | 7.3 | 7.3 | 7.5 | 7.4 | 7.4 | 7.5 | 7.5 | 7.5 | 7.4 | 7.4 | 7.4 | 7.4 |  | 996.4 |
| Households' | 5.5 | 5.3 | 5.4 | 5.6 | 5.6 | 5.6 | 5.7 | 5.8 | 5.8 | 5.8 | 5.8 | 5.8 | 5.9 |  | 790.0 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  |  |
| Total | 38.9 | 39.0 | 38.4 | 38.0 | 37.9 | 38.4 | 39.3 | 39.8 | 39.9 | 39.7 | 39.8 | 40.0 | 40.2 |  | 5418.9 |
| B. Structure by level of government |  |  |  |  |  |  | \% of to | tal tax | xation |  |  |  |  |  |  |
| Central government | 47.8 | 48.3 | 47.4 | 45.8 | 47.2 | 46.5 | 46.2 | 46.6 | 46.6 | 46.4 | 46.2 | 46.4 | 46.1 |  | 2498.1 |
| State government ( ${ }^{2}$ ) | 6.7 | 6.7 | 6.7 | 6.7 | 6.3 | 6.4 | 6.8 | 6.6 | 6.7 | 6.9 | 7.3 | 7.3 | 7.4 |  | 403.4 |
| Local government | 10.4 | 10.3 | 10.2 | 10.2 | 9.8 | 10.4 | 10.7 | 10.6 | 10.6 | 10.6 | 10.5 | 10.4 | 10.4 |  | 562.3 |
| Social security funds | 34.7 | 34.3 | 35.2 | 36.9 | 36.3 | 36.2 | 36.0 | 35.9 | 35.8 | 35.5 | 35.5 | 35.3 | 35.5 |  | 1925.7 |
| EU institutions | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.5 | 0.6 | 0.5 |  | 29.3 |
| C. Structure by economic function |  |  |  |  |  |  | as \% | of GD |  |  |  |  |  |  |  |
| Consumption | 10.9 | 10.9 | 10.6 | 10.5 | 10.8 | 10.9 | 11.0 | 11.1 | 11.1 | 11.1 | 11.1 | 11.1 | 11.2 |  | 1507.8 |
| Labour | 19.6 | 19.4 | 19.7 | 20.2 | 20.0 | 20.0 | 20.5 | 20.8 | 20.8 | 20.5 | 20.5 | 20.6 | 20.8 |  | 2802.6 |
| of which on income from employment | 17.5 | 17.5 | 17.7 | 18.0 | 17.8 | 17.9 | 18.3 | 18.4 | 18.4 | 18.2 | 18.2 | 18.3 | 18.5 |  | 2495.2 |
| Paid by employers | 8.2 | 8.1 | 8.2 | 8.4 | 8.3 | 8.3 | 8.4 | 8.5 | 8.5 | 8.3 | 8.3 | 8.3 | 8.3 |  | 1116.2 |
| Paid by employees | 9.4 | 9.4 | 9.6 | 9.7 | 9.4 | 9.5 | 9.8 | 10.0 | 9.9 | 9.9 | 9.9 | 10.0 | 10.2 |  | 1379.0 |
| Paid by non-employed | 2.0 | 2.0 | 2.0 | 2.2 | 2.2 | 2.2 | 2.3 | 2.4 | 2.4 | 2.3 | 2.3 | 2.3 | 2.3 |  | 307.4 |
| Capital | 8.4 | 8.6 | 8.0 | 7.2 | 7.1 | 7.4 | 7.8 | 7.9 | 8.0 | 8.1 | 8.2 | 8.3 | 8.2 |  | 1107.7 |
| Income of corporations | 3.2 | 3.3 | 2.9 | 2.2 | 2.3 | 2.5 | 2.5 | 2.6 | 2.5 | 2.6 | 2.7 | 2.8 | 2.8 |  | 380.1 |
| Income of households | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 |  | 124.4 |
| Income of self-employed | 2.0 | 2.1 | 2.1 | 2.0 | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 |  | 276.8 |
| Stock of capital | 2.4 | 2.4 | 2.2 | 2.3 | 2.1 | 2.2 | 2.3 | 2.4 | 2.4 | 2.5 | 2.5 | 2.5 | 2.4 |  | 326.4 |

Table EU-27.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes |  |  |  |  |  |  | as \% | \% of GD |  |  |  |  |  |  |  |
| Environmental taxes | 2.5 | 2.4 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.5 | 2.5 | 2.4 | 2.5 | 2.4 | 2.4 |  | 324.6 |
| Energy | 1.8 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 |  | 252.1 |
| of which transport fuel taxes | : | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 |  |  |
| 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 |  | 61.9 |
| Pollution and resources | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.09 | 0.08 | 0.09 | 0.09 | 0.08 | 0.08 | 0.08 |  | 10.6 |
| E. Property taxes |  |  |  |  |  |  | as \% | \% of GDP |  |  |  |  |  |  |  |
| Taxes on property | 1.9 | 1.9 | 1.7 | 1.8 | 1.9 | 2.0 | 2.1 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 2.2 |  | 299.6 |
| Recurrent taxes on immovable property | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.1 | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 |  | 168.7 |
| Other taxes on property | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 |  | 130.9 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% |  |  |  |  |  |  |  |
| Consumption | 16.7 | 16.8 | 16.3 | 15.7 | 16.2 | 16.4 | 16.5 | 16.6 | 16.8 | 17.0 | 17.1 | 17.2 | 17.3 |  |  |
| Labour | 37.3 | 37.5 | 37.3 | 36.8 | 36.7 | 37.2 | 37.7 | 38.0 | 38.1 | 38.0 | 38.0 | 38.2 | 38.2 |  |  |

(1) Representing taxes assessed but unlikely to be collected.
(²) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen/régions et communautés in Belgium, and the comunidades autónomas in Spain.
Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Figure EU-27.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))

$\square E U-27 \square E U-28 \square E A-19$

[^21]
## EA-19

Table EA-19.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | Revenue 2018 (billion euros) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 13.0 | 13.0 | 12.5 | 12.4 | 12.6 | 12.7 | 13.0 | 13.1 | 13.3 | 13.2 | 13.2 | 13.2 | 13.3 |  | 1532.5 |
| VAT | 6.6 | 6.7 | 6.5 | 6.3 | 6.6 | 6.6 | 6.7 | 6.7 | 6.8 | 6.8 | 6.8 | 6.9 | 6.9 |  | 799.9 |
| Taxes and duties on imports excluding VAT | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |  | 61.9 |
| Taxes on products, except VAT and import duties | 3.9 | 3.8 | 3.5 | 3.5 | 3.5 | 3.5 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 |  | 413.9 |
| Other taxes on production | 2.1 | 2.1 | 2.0 | 2.1 | 2.0 | 2.1 | 2.3 | 2.4 | 2.4 | 2.4 | 2.2 | 2.2 | 2.2 |  | 256.8 |
| Direct taxes | 12.3 | 12.7 | 12.6 | 11.9 | 11.7 | 12.0 | 12.5 | 12.9 | 12.8 | 12.8 | 12.9 | 13.1 | 13.3 |  | 1537.2 |
| Personal income taxes | 8.3 | 8.5 | 8.7 | 8.7 | 8.5 | 8.6 | 9.0 | 9.2 | 9.2 | 9.2 | 9.1 | 9.2 | 9.5 |  | 1094.7 |
| Corporate income taxes | 3.1 | 3.2 | 2.8 | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 | 2.4 | 2.4 | 2.6 | 2.7 | 2.7 |  | 317.7 |
| Other | 1.0 | 1.0 | 1.0 | 1.1 | 1.0 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 |  | 124.8 |
| Social contributions | 13.5 | 13.3 | 13.5 | 14.0 | 13.9 | 13.9 | 14.1 | 14.2 | 14.2 | 14.0 | 14.1 | 14.1 | 14.1 |  | 1625.9 |
| Employers' | 7.7 | 7.7 | 7.8 | 8.0 | 7.9 | 7.9 | 8.0 | 8.0 | 8.0 | 7.9 | 7.9 | 7.9 | 8.0 |  | 920.1 |
| Households' | 5.8 | 5.7 | 5.8 | 6.0 | 5.9 | 6.0 | 6.1 | 6.2 | 6.2 | 6.1 | 6.2 | 6.2 | 6.1 |  | 705.9 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  |  |
| Total | 38.8 | 38.9 | 38.5 | 38.2 | 38.1 | 38.6 | 39.6 | 40.1 | 40.2 | 40.0 | 40.1 | 40.3 | 40.5 |  | 4688.0 |
| B. Structure by level of government |  |  |  |  |  |  | \% of to | tal tax | xation |  |  |  |  |  |  |
| Central government | 45.8 | 46.1 | 45.1 | 43.5 | 44.8 | 44.0 | 43.7 | 44.2 | 44.2 | 44.0 | 43.7 | 43.9 | 43.7 |  | 2046.8 |
| State government ( ${ }^{2}$ ) | 7.6 | 7.7 | 7.7 | 7.6 | 7.2 | 7.4 | 7.8 | 7.6 | 7.6 | 8.0 | 8.5 | 8.5 | 8.6 |  | 403.4 |
| Local government | 8.8 | 8.9 | 8.9 | 8.9 | 8.4 | 9.1 | 9.3 | 9.2 | 9.3 | 9.3 | 9.1 | 9.0 | 9.0 |  | 423.9 |
| Social security funds | 37.4 | 36.9 | 37.9 | 39.6 | 39.2 | 39.1 | 38.8 | 38.6 | 38.5 | 38.2 | 38.2 | 38.0 | 38.1 |  | 1787.5 |
| EU institutions | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.6 | 0.6 | 0.6 |  | 26.5 |
| C. Structure by economic function |  |  |  |  |  |  | as \% | of GD |  |  |  |  |  |  |  |
| Consumption | 10.6 | 10.6 | 10.3 | 10.3 | 10.5 | 10.6 | 10.7 | 10.8 | 10.8 | 10.8 | 10.9 | 10.9 | 10.9 |  | 1260.3 |
| Labour | 19.6 | 19.5 | 19.9 | 20.5 | 20.3 | 20.4 | 20.9 | 21.1 | 21.1 | 20.9 | 20.8 | 20.9 | 21.1 |  | 2442.1 |
| of which on income from employment | 17.6 | 17.6 | 17.9 | 18.3 | 18.1 | 18.2 | 18.6 | 18.7 | 18.7 | 18.5 | 18.5 | 18.6 | 18.8 |  | 2170.6 |
| Paid by employers | 8.3 | 8.3 | 8.4 | 8.6 | 8.6 | 8.6 | 8.7 | 8.7 | 8.7 | 8.5 | 8.5 | 8.5 | 8.6 |  | 992.2 |
| Paid by employees | 9.3 | 9.3 | 9.6 | 9.7 | 9.5 | 9.6 | 9.9 | 10.0 | 10.0 | 10.0 | 10.0 | 10.1 | 10.2 |  | 1178.4 |
| Paid by non-employed | 2.0 | 1.9 | 2.0 | 2.2 | 2.2 | 2.2 | 2.3 | 2.4 | 2.4 | 2.4 | 2.3 | 2.3 | 2.3 |  | 271.5 |
| Capital | 8.6 | 8.8 | 8.3 | 7.4 | 7.3 | 7.6 | 8.0 | 8.2 | 8.2 | 8.4 | 8.4 | 8.5 | 8.5 |  | 984.8 |
| Income of corporations | 3.2 | 3.3 | 3.0 | 2.2 | 2.3 | 2.5 | 2.6 | 2.6 | 2.5 | 2.6 | 2.7 | 2.8 | 2.9 |  | 330.6 |
| Income of households | 0.8 | 0.8 | 0.8 | 0.7 | 0.6 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 |  | 110.8 |
| Income of self-employed | 2.1 | 2.2 | 2.2 | 2.1 | 2.1 | 2.1 | 2.2 | 2.2 | 2.2 | 2.2 | 2.1 | 2.2 | 2.1 |  | 247.5 |
| Stock of capital | 2.5 | 2.5 | 2.3 | 2.4 | 2.2 | 2.2 | 2.4 | 2.5 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 |  | 295.9 |

Table EA-19.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes |  |  |  |  |  |  | as \% | \% of GD |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.3 | 2.2 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 |  | 275.0 |
| Energy | 1.8 | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.8 |  | 213.5 |
| of which transport fuel taxes | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 |  |  |
| Transport | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |  | 52.6 |
| Pollution and resources | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 | 0.08 |  | 8.9 |
| E. Property taxes |  |  |  |  |  |  | as \% | of GDP |  |  |  |  |  |  |  |
| Taxes on property | 2.0 | 2.0 | 1.8 | 1.8 | 2.0 | 2.1 | 2.2 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 |  | 273.2 |
| Recurrent taxes on immovable property | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.2 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 |  | 151.2 |
| Other taxes on property | 1.1 | 1.1 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 |  | 122.0 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% |  |  |  |  |  |  |  |
| Consumption | 16.1 | 16.3 | 15.7 | 15.2 | 15.7 | 15.9 | 16.0 | 16.1 | 16.3 | 16.5 | 16.6 | 16.7 | 16.8 |  |  |
| Labour | 37.3 | 37.6 | 37.5 | 37.1 | 37.0 | 37.5 | 38.1 | 38.4 | 38.5 | 38.4 | 38.3 | 38.5 | 38.6 |  |  |

(') Representing taxes assessed but unlikely to be collected.
$\left(^{(2)}\right.$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure EA-19.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in \% of total taxation (left graph) and in \% of GDP (right graph))


[^22]
## Iceland

Table IS.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Ranking } \\ 2018 \end{gathered}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 18.8 | 17.7 | 14.7 | 12.9 | 13.2 | 13.3 | 13.8 | 13.6 | 15.2 | 14.6 | 14.0 | 14.9 | 14.5 |  | 3.2 |
| VAT | 11.0 | 10.1 | 8.6 | 7.5 | 7.4 | 7.5 | 7.8 | 7.6 | 7.8 | 8.0 | 8.2 | 9.0 | 8.7 |  | 1.9 |
| Taxes and duties on imports excluding VAT | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 |  | 0.0 |
| Taxes on products, except VAT and import duties | 4.3 | 4.1 | 3.0 | 2.7 | 3.1 | 3.1 | 3.2 | 3.1 | 3.0 | 2.8 | 2.8 | 2.9 | 2.8 |  | 0.6 |
| Other taxes on production | 3.1 | 3.1 | 2.7 | 2.4 | 2.4 | 2.3 | 2.4 | 2.6 | 4.1 | 3.6 | 2.8 | 3.0 | 2.9 |  | 0.6 |
| Direct taxes | 18.2 | 18.1 | 17.2 | 15.5 | 15.4 | 16.3 | 16.7 | 17.3 | 18.6 | 17.3 | 33.4 | 19.2 | 18.9 |  | 4.2 |
| Personal income taxes | 14.2 | 13.8 | 13.6 | 12.1 | 12.1 | 12.8 | 13.0 | 13.4 | 13.4 | 13.3 | 13.8 | 14.7 | 15.0 |  | 3.3 |
| Corporate income taxes | 2.4 | 2.4 | 1.9 | 1.6 | 1.0 | 1.8 | 1.9 | 2.1 | 3.3 | 2.3 | 2.5 | 3.1 | 2.4 |  | 0.5 |
| Other | 1.7 | 1.9 | 1.7 | 1.8 | 2.3 | 1.8 | 1.8 | 1.8 | 2.0 | 1.7 | 17.1 | 1.4 | 1.5 |  | 0.3 |
| Social contributions | 3.2 | 2.9 | 2.6 | 2.8 | 3.8 | 3.8 | 3.5 | 3.6 | 3.5 | 3.5 | 3.4 | 3.4 | 3.5 |  | 0.8 |
| Employers' | 3.1 | 2.8 | 2.6 | 2.7 | 3.7 | 3.7 | 3.4 | 3.5 | 3.5 | 3.4 | 3.3 | 3.4 | 3.4 |  | 0.8 |
| Households' | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.0 |
| Less: capital transfers ( ${ }^{1}$ ) |  | : | : | : | : | : | : | : | : | : |  | : | : |  |  |
| Total | 40.2 | 38.7 | 34.6 | 31.3 | 32.4 | 33.3 | 34.0 | 34.5 | 37.3 | 35.4 | 50.8 | 37.6 | 36.9 |  | 8.1 |
| B. Structure by level of government |  |  |  |  |  |  | of to | otal tax | xation |  |  |  |  |  |  |
| Central government | 75.8 | 75.0 | 74.2 | 72.8 | 74.5 | 73.4 | 73.7 | 73.4 | 75.5 | 74.4 | 81.4 | 73.4 | 72.4 |  | 5.9 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Local government | 24.2 | 25.0 | 25.8 | 27.2 | 25.5 | 26.6 | 26.3 | 26.6 | 24.5 | 25.6 | 18.6 | 26.6 | 27.6 |  | 2.2 |
| Social security funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| EU institutions |  | : | : | : | : | : | : | : | : |  |  | : |  |  |  |
| C. Structure by economic function |  |  |  |  |  |  | as \% | of GD |  |  |  |  |  |  |  |
| Consumption | 15.5 | 14.3 | 12.0 | 10.9 | 11.3 | 11.4 | 11.8 | 11.4 | 11.4 | 11.3 | 11.5 | 12.2 | 11.9 |  | 2.6 |
| Labour |  | : | : | : | : | : | : | : | : |  |  | : | : |  |  |
| of which on income from employment | . | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Paid by employers | 3.1 | 2.9 | 2.7 | 2.9 | 3.9 | 3.9 | 3.7 | 3.8 | 3.8 | 3.7 | 3.6 | 3.7 | 3.7 |  | 0.8 |
| Paid by employees | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Paid by non-employed | : | : | : | : | : | : | . | : | : | . | . | : | . |  |  |
| Capital | : | : | : | : | : | : | : | : | : | : | . | : | : |  |  |
| Income of corporations | 2.4 | 2.4 | 1.9 | 1.6 | 1.0 | 1.8 | 1.9 | 2.1 | 3.3 | 2.3 | 2.5 | 3.1 | 2.4 |  | 0.5 |
| Income of households | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Income of self-employed | : | : | : | : | : | : | : | : | : | : | : |  |  |  |  |
| Stock of capital | 3.7 | 3.8 | 3.0 | 2.5 | 2.7 | 2.7 | 2.9 | 3.0 | 4.5 | 3.7 | 18.3 | 3.0 | 2.9 |  | 0.6 |

Table IS.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking 2018 | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.4 | 2.3 | 1.6 | 1.4 | 1.7 | 1.7 | 1.8 | 1.6 | 1.6 | 1.7 | 1.6 | 1.7 | 1.7 |  | 0.4 |
| Energy | 1.2 | 1.1 | 0.9 | 1.1 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.0 | 1.1 | 1.1 |  | 0.2 |
| of which transport fuel taxes | : | : | : | : | : | : |  | : : | : | : | : | : | : |  |  |
| Transport | 1.1 | 1.0 | 0.6 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 | 0.4 |  | 0.1 |
| Pollution and resources | 0.15 | 0.14 | 0.12 | 0.12 | 0.12 | 0.15 | 0.14 | 0.13 | 0.14 | 0.15 | 0.15 | 0.16 | 0.16 |  | 0.0 |
| E. Property taxes |  |  |  |  |  |  | as \% | \% of GD |  |  |  |  |  |  |  |
| Taxes on property | 2.0 | 2.3 | 2.1 | 2.0 | 2.0 | 1.8 | 1.8 | 1.8 | 1.8 | 1.7 | 17.2 | 1.9 | 1.9 |  | 0.4 |
| Recurrent taxes on immovable property | 1.3 | 1.4 | 1.6 | 1.6 | 1.6 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.4 | 1.5 | 1.5 |  | 0.3 |
| Other taxes on property | 0.7 | 0.9 | 0.5 | 0.3 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 15.9 | 0.4 | 0.4 |  | 0.1 |
| F. Implicit tax rates |  |  |  |  |  |  |  | \% |  |  |  |  |  |  |  |
| Consumption | 24.5 | 22.9 | 19.8 | 17.4 | 17.9 | 17.9 | 18.0 | 17.6 | 17.6 | 17.9 | 18.0 | 19.0 | 18.5 |  |  |
| Labour |  | : | : | : | : | : |  | : : | : |  |  | : | : |  |  |
| G. Payable tax credits |  |  |  |  |  |  | as \% | \% of GD |  |  |  |  |  |  |  |
| Total payable tax credits | . | : | : | : | : | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.0 |
| Tax expenditure component | . | : | : | : | : | 0.0 | 0.0 | - 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.0 |
| Transfer component | : | : | : | : | : | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |  | 0.0 |
| Total tax revenue adjusted for payable tax credits | : | : | : | : | : | 33.3 | 34.0 | 34.5 | 37.3 | 35.3 | 50.7 | 37.5 | 36.8 |  | 8.1 |

(') Representing taxes assessed but unlikely to be collected.
(²) This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure IS.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^23]Table IS.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Personal tax credit raised by 1 pp in addition to the $3.7 \%$ rise due to CPI-indexation. Rate threshold raised in line with CPI (3.7\%) instead of wage index (6.2\%). | Neutral | Announcement: 11-09-2018 <br> Legislation: 13-12-2018 <br> In force from: 01-01-2019 |
| PIT reform Phase 2 (Phase 1 is the reform that took effect 2019): The Central Government PIT system of two rates will be changed to a three rated PIT system. On 1 January 2020 the tax rate in the lowest tax bracket decreases from $22.5 \%$ to $20.6 \%$ (beginning at incomes 1948779 ISK/year and up to 4 042995 ISK/year). The new middle tax bracket rate is $22.75 \%$ (income range 4042 995-11 350472 ISK/year). The top bracket is unchanged at 31.80\% (for incomes above 11350 472). The threshold for the top bracket is raised in line with CPI (from 11125045 to 11350472 ISK/year.) Personal tax credit is determined by a formula aiming for a rise in the tax exemption limit in line with CPI, and taking in the decrease in the bottom rate, resulting in a $3.2 \%$ decrease in the nominal value of the credit, to 655538 ISK/year. Note that only $96 \%$ of wages and salaries are taxable due to the deductible $4 \%$ non-compulsory pension contribution, there is no change in this deductibility. | Rate decrease | Announcement: 11-09-2019 <br> Legislation: 04-12-2019 <br> In force from: 01-01-2020 |
| PIT reform Phase 3: On 1 January 2021 the tax rate in the lowest tax bracket decreases from $22.6 \%$ to $17 \%$. The middle tax bracket increases from $22.75 \%$ to $23.5 \%$. The top bracket is unchanged at $31.80 \%$. The same exercise will be applied as in 2020 to determine the tax exemption limit and the personal tax credit. The tax exemption limit will be CPI-inflation linked and the personal tax credit will be determined as a residual, and thus decrease further in nominal terms. | Rate decrease | Announcement: 11-09-2019 <br> Legislation: 04-12-2019 <br> In force from: 01-01-2021 |
| Social security contributions: Employer |  |  |
| SSC reduced from 6.85\% to 6.6\%. | Rate decrease | Announcement: 11-09-2018 <br> Legislation: 13-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Tax relief ceiling for R\&D expenditures was doubled. The maximum relief-eligible cost was raised to ISK 600000000 per company for in-house R\&D, and to ISK 900000000 for outsourced R\&D services from unrelated firms, universities or research institutions. This tax relief is in the form of a refundable tax credit. | Neutral | Announcement: 04-04-2018 <br> Legislation: 11-12-2018 <br> In force from: 01-01-2019 |
| Temporary tax expenditure for eco-friendly transportation. ix) Accelerated annual tax depreciation for eco-friendly business vehicle. | Base decrease | Announcement: 30-11-2019 <br> Legislation: 17-12-2019 <br> In force from: 01-07-2020 |
| Other corporate taxes |  |  |
| Bank levy reduced from $0.376 \%$ to $0.145 \%$ in four phases. The tax is levied with one year lag. The tax rate is $0.318 \%$ for the assessment year 2021, $0.216 \%$ for the assessment year 2022, $0.203 \%$ for the assessment year 2023 and $0.145 \%$ after that. | Rate decrease | Announcement: 11-09-2019 <br> Legislation: 12-12-2019 <br> In force from: 01-01-2020 |
| Value-added tax |  |  |

## Value-added tax

Temporary tax expenditure for eco-friendly transportation. i) VAT exemption
for traditional bicycles (max. 48000 ISK), scooters (max. 48000 ISK), electric
bicycles (max. 96000 ISK), light electric motor vehicles (max. 96000 ISK) and for heavy electric or hydro motor vehicles (max 1440000 ISK). ii) Full VAT refund for purchase and installation of home charging stations at residential property. iii) Maximum total number of registered EV, PHEV and hydro vehicle exempted from VAT increased from 10000 to 15000 for each type. iv) Current VAT exemptions for BEV and hydro vehicle extended to end of 2023 for BEV and hydro vehicle and to end of 2022 for PHEV. v) Maximum VAT exemption for PHEV decreased in phases from 960000 ISK to 480000 ISK
Temporary tax expenditure for eco-friendly transportation. vi) Maximum VAT exemption for BEV and hydro vehicle increased from 1440000 ISK to 1 560000 per vehicle. vii) Full VAT exemption on rental of BEV, PHEV and hydro vehicle. viii) Full VAT exemption for buses/coaches in public transport that use electric, hydro, methane or methanol, with a cap of 100 buses.

## Environmentally-related taxes

| Carbon tax on fossil fuels raised by $10 \%$. | Rate increase | Legislation: 12-12-2018 <br> In force from: 01-01-2019 |
| :--- | :--- | :--- |
| New tax on fluorinated greenhouse gases introduced. The tax is levied on <br> each kg and based on global warming potential of the product. Only half of <br> the tax is levied in the first year. | New tax | Announcement: 11-09-2019 <br> Legislation: 11-12-2019 <br> In force from: 01-01-2020 |

## Norway

Table NO.1: Tax Revenue

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{aligned} & \text { Ranking } \\ & 2018 \end{aligned}$ | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Structure by type of tax | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Indirect taxes | 11.8 | 12.2 | 10.9 | 11.7 | 11.8 | 11.4 | 11.2 | 11.3 | 11.4 | 12.0 | 12.6 | 12.5 | 12.2 |  | 44.8 |
| VAT | 7.8 | 8.0 | 7.1 | 7.7 | 7.8 | 7.6 | 7.5 | 7.6 | 7.8 | 8.2 | 8.7 | 8.6 | 8.4 |  | 30.9 |
| Taxes and duties on imports excluding VAT | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.3 |
| Taxes on products, except VAT and import duties | 3.3 | 3.3 | 3.0 | 3.2 | 3.2 | 3.0 | 2.9 | 2.9 | 2.9 | 2.9 | 3.0 | 2.9 | 2.8 |  | 10.4 |
| Other taxes on production | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 |  | 3.2 |
| Direct taxes | 22.4 | 21.3 | 21.9 | 20.0 | 20.8 | 21.5 | 21.1 | 19.2 | 17.5 | 16.2 | 15.8 | 16.2 | 17.7 |  | 65.3 |
| Personal income taxes | 8.9 | 9.3 | 8.9 | 9.9 | 9.9 | 9.7 | 9.7 | 9.9 | 9.9 | 10.8 | 10.7 | 10.3 | 10.0 |  | 36.8 |
| Corporate income taxes | 12.5 | 10.8 | 12.0 | 9.0 | 9.9 | 10.7 | 10.3 | 8.3 | 6.6 | 4.5 | 4.1 | 4.9 | 6.8 |  | 25.0 |
| Other | 1.1 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 0.9 |  | 3.4 |
| Social contributions | 8.5 | 8.7 | 8.6 | 9.6 | 9.4 | 9.3 | 9.3 | 9.5 | 9.9 | 10.5 | 10.7 | 10.3 | 10.1 |  | 37.2 |
| Employers' | 5.2 | 5.3 | 5.2 | 5.8 | 5.7 | 5.6 | 5.7 | 5.8 | 5.9 | 6.1 | 6.2 | 6.0 | 5.9 |  | 21.7 |
| Households' | 3.3 | 3.4 | 3.4 | 3.8 | 3.7 | 3.7 | 3.7 | 3.7 | 4.0 | 4.3 | 4.4 | 4.3 | 4.2 |  | 15.5 |
| Less: capital transfers ( ${ }^{1}$ ) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  |  |
| Total | 42.8 | 42.2 | 41.4 | 41.3 | 42.0 | 42.1 | 41.6 | 40.0 | 38.9 | 38.6 | 39.1 | 38.9 | 40.0 |  | 147.2 |
| B. Structure by level of government |  |  |  |  |  |  | \% of to | al tax | ation |  |  |  |  |  |  |
| Central government | 87.4 | 87.5 | 88.2 | 86.1 | 86.4 | 87.9 | 87.5 | 86.8 | 86.1 | 84.7 | 83.9 | 84.2 | 84.9 |  | 124.9 |
| State government ( ${ }^{2}$ ) | : | : | : | : | : | : | : | : | : | : | : | : |  |  |  |
| Local government | 12.6 | 12.5 | 11.8 | 13.9 | 13.6 | 12.1 | 12.5 | 13.2 | 13.9 | 15.3 | 16.1 | 15.8 | 15.1 |  | 22.3 |
| Social security funds |  | : | : | : | : | : | : | : |  | : | : |  |  |  |  |
| EU institutions |  | . | . | . | : | : | : | : |  | : | : | : |  |  |  |
| C. Structure by economic function |  |  |  |  |  |  | as \% | of GD |  |  |  |  |  |  |  |
| Consumption | 11.5 | 11.7 | 10.5 | 11.3 | 11.4 | 10.9 | 10.8 | 10.8 | 10.9 | 11.4 | 12.0 | 11.8 | 11.5 |  | 42.2 |
| Labour | 15.7 | 16.2 | 15.8 | 17.6 | 17.3 | 17.0 | 17.2 | 17.5 | 17.9 | 18.9 | 19.2 | 18.5 | 18.0 |  | 66.3 |
| of which on income from employment | 14.7 | 15.1 | 14.8 | 16.3 | 16.0 | 15.9 | 16.0 | 16.3 | 16.6 | 17.1 | 17.5 | 17.1 | 16.7 |  | 61.3 |
| Paid by employers | 5.2 | 5.3 | 5.2 | 5.8 | 5.7 | 5.6 | 5.7 | 5.8 | 5.9 | 6.2 | 6.3 | 6.1 | 6.0 |  | 21.9 |
| Paid by employees | 9.5 | 9.8 | 9.5 | 10.5 | 10.3 | 10.3 | 10.3 | 10.5 | 10.7 | 11.0 | 11.2 | 11.0 | 10.7 |  | 39.3 |
| Paid by non-employed | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.8 | 1.7 | 1.4 | 1.4 |  | 5.0 |
| Capital | 15.6 | 14.2 | 15.1 | 12.4 | 13.2 | 14.1 | 13.6 | 11.7 | 10.1 | 8.3 | 7.8 | 8.7 | 10.5 |  | 38.7 |
| Income of corporations | 6.3 | 5.7 | 5.8 | 4.9 | 5.2 | 5.4 | 5.1 | 4.3 | 3.9 | 2.8 | 2.9 | 2.9 | 3.8 |  | 13.8 |
| Income of households | 0.6 | 0.8 | 0.7 | 0.9 | 1.0 | 0.9 | 0.9 | 1.0 | 1.0 | 1.3 | 1.2 | 1.2 | 1.2 |  | 4.4 |
| Income of self-employed | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |  | 3.6 |
| Stock of capital | 7.7 | 6.7 | 7.6 | 5.5 | 6.1 | 6.8 | 6.6 | 5.4 | 4.3 | 3.2 | 2.7 | 3.6 | 4.6 |  | 17.0 |

Table NO.1: Tax Revenue (continued)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Ranking 2018 | ```Revenue 2018 (billion euros)``` |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| D. Environmental taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Environmental taxes | 2.9 | 2.9 | 2.6 | 2.6 | 2.7 | 2.5 | 2.3 | 2.3 | 2.3 | 2.3 | 2.4 | 2.3 | 2.2 |  | 8.1 |
| Energy | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 |  | 4.9 |
| of which transport fuel taxes | 0.8 | 0.8 | 0.7 | 0.8 | 0.8 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 |  |  |
| Transport | 1.4 | 1.3 | 1.1 | 1.1 | 1.2 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 | 0.8 |  | 2.9 |
| Pollution and resources | 0.10 | 0.16 | 0.12 | 0.10 | 0.08 | 0.07 | 0.07 | 0.07 | 0.07 | 0.08 | 0.08 | 0.08 | 0.08 |  | 0.3 |
| E. Property taxes | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxes on property | 0.9 | 1.1 | 0.9 | 1.1 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.1 |  | 4.2 |
| Recurrent taxes on immovable property | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 |  | 1.5 |
| Other taxes on property | 0.7 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.7 |  | 2.7 |
| F. Implicit tax rates | \% |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Consumption | 25.0 | 25.5 | 24.0 | 23.1 | 23.5 | 23.5 | 23.5 | 23.5 | 23.3 | 22.8 | 22.8 | 22.9 | 22.9 |  |  |
| Labour | 36.5 | 35.9 | 35.5 | 35.6 | 36.1 | 36.2 | 36.2 | 36.2 | 36.2 | 35.9 | 35.9 | 36.0 | 35.8 |  |  |
| G. Payable tax credits | as \% of GDP |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total payable tax credits | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.4 |
| Tax expenditure component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |  | 0.1 |
| Transfer component | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |  | 0.3 |
| Total tax revenue adjusted for payable tax credits | 42.8 | 42.1 | 41.4 | 41.2 | 41.9 | 42.0 | 41.5 | 39.9 | 38.8 | 38.5 | 38.9 | 38.8 | 39.9 |  | 146.8 |

(1) Representing taxes assessed but unlikely to be collected.
${ }^{(2)}$ This level refers to the Länder in Austria and Germany, the gewesten and gemeenschappen / régions et communautés in Belgium, and the comunidades autónomas in Spain. Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure NO.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in \% of total taxation (left graph) and in \% of GDP (right graph))


[^24]Table NO.2: Latest tax reforms

| Description of measure | Change | Date |
| :---: | :---: | :---: |
| Personal income tax: Earned income |  |  |
| Tax rate on ordinary income reduced from 23 to 22 pct. Effective marginal tax rate on dividend and capital gains for personal shareholders increased upwards from 30,59 pct. to 31,68 pct. | Rate decrease | Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019 |
| The progressive bracket tax (formerly the surtax) increased in all four brackets, less in lower brackets. | Rate increase | Announcement: 08-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Increase the tax base; i.e. the tax rules for commuters expenses was tightened and wage in form off TIP (gratuities) shall be reported by the employer and eligible for personal tax and social security contribution. | Rate decrease; base increase | Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019 |
| The television licence fee was abolished from 1 January 2020, and the Norwegian Broadcasting Corporation (NRK) is from the same date funded via the fiscal budget by reducing the personal allowance against income tax. | Neutral | Announcement: 07-10-2019 Legislation: 13-12-2019 In force from: 01-01-2020 |
| Improve the tax incentives (reduce the taxation) for small start-up companies to use options to attract and retain key personnel for their business. | Rate decrease; base decrease | Announcement: 07-10-2019 Legislation: 13-12-2019 In force from: 01-01-2020 |
| Personal income tax: Savings |  |  |
| Increased deductibility for pension savings for self-employed | Base decrease | Announcement: 08-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Corporate income tax |  |  |
| Statutory corporate tax rate reduced from 23 to 22 pct . | Rate decrease | Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019 |
| Base-broadening measures: New interest limitation rule, changes in tax rules for insurance companies and modification of the corporate tax residency rules | Base increase | Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019 |
| Value-added tax |  |  |
| The tax exemption for low-value goods (value of less than NOK 350) purchased from foreign online stores will be abolished in 2020. The abolishment is carried out in two steps: (1) As of 1 January 2020, the tax exemption for foodstuffs, restricted goods and goods that are subject to excise duty, will be abolished. (2) As of 1 April 2020, the tax exemption will be abolished for other goods. On such goods, a simplified scheme is established for sellers/online marketplaces to register, declare and pay VAT. | Base increase | Announcement: 07-10-2019 <br> Legislation: 13-12-2019 <br> In force from: 01-01-2020 and 01-04-2020 |
| Environmentally-related taxes |  |  |
| Increased sales obligation for biofuels, adjustments in the registration tax on cars and adjustments in the air passenger tax. | Rate increase; base increase | Announcement: 08-10-2018 Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Other excise duties |  |  |
| Decrease tax on chocolate and sugar products | Rate decrease | Announcement: 08-10-2018 Legislation: 19-12-2018 In force from: 01-01-2019 |
| Recurrent taxes on (net) wealth |  |  |
| Increase in the valuation discount for shares and operating assets and associated debt from $20 \%$ to $2 \%$ | Base decrease | Announcement: 08-10-2018 <br> Legislation: 19-12-2018 <br> In force from: 01-01-2019 |
| Eliminate unintended tax avoidance opportunities under the net wealth tax provisions. The special valuation provisions for shares of newly established companies will be abolished, such as to no longer make it possible to reduce the taxable valuation of unlisted companies via simple changes to the company structure | Base increase | Announcement: 07-10-2019 <br> Legislation: 13-12-2019 <br> In force from: 01-01-2019 |

## Annex A: Tables

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

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 37.9 | 38.1 | 37.8 | 37.2 | 37.3 | 37.7 | 38.3 | 38.7 | 38.7 | 38.5 | 38.8 | 39.0 | 39.2 | 1.4 |  | 6235570 |
| EU-27 | 38.9 | 39.0 | 38.4 | 38.0 | 37.9 | 38.4 | 39.3 | 39.8 | 39.9 | 39.7 | 39.8 | 40.0 | 40.2 | 1.8 |  | 5418905 |
| EA-19 | 38.8 | 38.9 | 38.5 | 38.2 | 38.1 | 38.6 | 39.6 | 40.1 | 40.2 | 40.0 | 40.1 | 40.3 | 40.5 | 2.0 |  | 4688021 |
| Belgium | 43.6 | 43.3 | 44.0 | 43.2 | 43.6 | 44.4 | 45.3 | 46.0 | 45.7 | 45.0 | 44.2 | 44.7 | 44.8 | 0.8 | 3 | 205983 |
| Bulgaria | 29.7 | 31.6 | 30.7 | 27.1 | 26.1 | 25.4 | 26.7 | 28.4 | 28.4 | 29.1 | 29.1 | 29.4 | 29.9 | -0.8 | 26 | 16787 |
| Czechia | 33.9 | 34.5 | 33.2 | 32.2 | 32.7 | 33.8 | 34.2 | 34.8 | 33.9 | 34.0 | 34.8 | 35.4 | 36.1 | 3.0 | 15 | 75090 |
| Denmark | 46.5 | 46.4 | 44.8 | 45.0 | 45.0 | 45.0 | 45.8 | 46.3 | 48.9 | 46.4 | 45.9 | 46.0 | 45.1 | 0.3 | 2 | 134384 |
| Germany | 37.6 | 37.8 | 38.1 | 38.7 | 37.3 | 37.7 | 38.4 | 38.5 | 38.3 | 38.7 | 39.2 | 39.6 | 40.1 | 2.0 | 8 | 1341846 |
| Estonia | 30.5 | 31.0 | 31.2 | 34.8 | 32.9 | 31.2 | 31.5 | 31.5 | 31.9 | 33.1 | 33.6 | 32.6 | 32.8 | 1.6 | 22 | 8532 |
| Ireland | 31.4 | 30.8 | 29.0 | 28.1 | 27.8 | 28.2 | 28.4 | 28.8 | 28.9 | 23.3 | 23.5 | 22.7 | 22.6 | -6.4 | 28 | 73328 |
| Greece | 31.0 | 31.8 | 31.8 | 30.8 | 32.0 | 33.6 | 35.8 | 35.7 | 36.0 | 36.4 | 38.4 | 38.6 | 38.9 | 7.1 | 10 | 71888 |
| Spain | 36.0 | 36.5 | 32.2 | 29.7 | 31.3 | 31.2 | 32.4 | 33.2 | 33.9 | 33.9 | 33.7 | 34.0 | 34.7 | 2.6 | 18 | 417658 |
| France | 43.3 | 42.7 | 42.6 | 42.2 | 42.3 | 43.4 | 44.5 | 45.5 | 45.7 | 45.7 | 45.7 | 46.4 | 46.5 | 3.8 | 1 | 1093457 |
| Croatia | 36.8 | 37.0 | 36.9 | 36.4 | 36.0 | 35.2 | 35.9 | 36.4 | 36.7 | 37.3 | 37.8 | 37.8 | 38.6 | 1.7 | 12 | 19910 |
| Italy | 40.0 | 41.3 | 41.1 | 41.5 | 41.2 | 41.1 | 43.1 | 43.2 | 42.9 | 42.8 | 42.1 | 41.8 | 41.8 | 0.7 | 7 | 737101 |
| Cyprus | 32.1 | 36.1 | 34.8 | 31.8 | 31.7 | 31.7 | 31.7 | 31.8 | 33.8 | 33.2 | 32.4 | 33.3 | 33.8 | -0.9 | 20 | 7149 |
| Latvia | 28.8 | 28.3 | 28.0 | 27.6 | 28.4 | 28.3 | 29.1 | 29.3 | 29.6 | 29.9 | 31.0 | 31.3 | 31.0 | 3.0 | 24 | 9036 |
| Lithuania | 30.1 | 30.0 | 30.6 | 30.2 | 28.4 | 27.2 | 27.0 | 26.9 | 27.5 | 29.0 | 29.7 | 29.5 | 30.2 | -0.4 | 25 | 13655 |
| Luxembourg | 35.8 | 36.3 | 36.9 | 38.4 | 37.6 | 37.2 | 38.4 | 38.3 | 37.5 | 37.1 | 36.9 | 37.7 | 39.3 | 2.5 | 9 | 23629 |
| Hungary | 36.5 | 39.4 | 39.5 | 39.0 | 37.2 | 36.6 | 39.2 | 38.7 | 38.6 | 39.0 | 39.5 | 38.4 | 37.6 | -1.9 | 14 | 50242 |
| Malta | 32.0 | 32.8 | 32.1 | 32.4 | 31.9 | 32.2 | 32.4 | 32.6 | 32.4 | 30.7 | 31.2 | 31.9 | 31.8 | -0.3 | 23 | 3924 |
| Netherlands | 36.0 | 35.5 | 35.9 | 35.1 | 35.5 | 35.5 | 35.6 | 36.1 | 37.0 | 36.9 | 38.4 | 38.7 | 38.7 | 2.8 | 11 | 299827 |
| Austria | 40.6 | 40.7 | 41.5 | 41.1 | 41.1 | 41.2 | 41.9 | 42.7 | 42.8 | 43.2 | 41.9 | 41.8 | 42.3 | 0.7 | 5 | 163059 |
| Poland | 33.6 | 34.6 | 34.1 | 31.2 | 31.4 | 31.8 | 32.0 | 31.9 | 31.9 | 32.4 | 33.4 | 34.1 | 35.2 | 1.1 | 16 | 174945 |
| Portugal | 31.4 | 31.9 | 31.7 | 29.8 | 30.4 | 32.2 | 31.7 | 34.0 | 34.2 | 34.4 | 34.1 | 34.1 | 34.9 | 3.1 | 17 | 71118 |
| Romania | 28.7 | 28.4 | 26.8 | 25.2 | 26.4 | 28.3 | 27.8 | 27.4 | 27.5 | 28.1 | 25.9 | 24.9 | 26.3 | -0.5 | 27 | 53331 |
| Slovenia | 38.7 | 38.0 | 37.5 | 37.3 | 38.0 | 37.6 | 37.9 | 37.5 | 37.4 | 37.6 | 37.7 | 37.4 | 37.6 | 0.1 | 13 | 17212 |
| Slovakia | 29.3 | 29.1 | 29.0 | 28.8 | 28.1 | 29.0 | 28.6 | 30.9 | 31.8 | 32.5 | 33.1 | 34.1 | 34.1 | 5.1 | 19 | 30597 |
| Finland | 42.1 | 41.4 | 41.1 | 40.8 | 40.6 | 41.8 | 42.4 | 43.4 | 43.5 | 43.5 | 43.7 | 43.0 | 42.2 | 1.1 | 6 | 99023 |
| Sweden | 46.2 | 45.2 | 44.2 | 43.8 | 42.9 | 42.1 | 42.2 | 42.7 | 42.3 | 42.7 | 44.1 | 44.1 | 43.8 | -0.4 | 4 | 206195 |
| United Kingdom | 33.6 | 33.7 | 34.5 | 32.2 | 33.3 | 33.8 | 33.0 | 32.8 | 32.5 | 32.8 | 33.3 | 33.7 | 33.8 | -0.7 | 21 | 816665 |
| Iceland | 40.2 | 38.7 | 34.6 | 31.3 | 32.4 | 33.3 | 34.0 | 34.5 | 37.3 | 35.4 | 50.8 | 37.6 | 36.9 | 2.3 |  | 8113 |
| Norway | 42.8 | 42.2 | 41.4 | 41.3 | 42.0 | 42.1 | 41.6 | 40.0 | 38.9 | 38.6 | 39.1 | 38.9 | 40.0 | -1.4 |  | 147206 |

[^25]Table 2: Total taxes (excluding social contributions) as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 26.4 | 26.6 | 26.1 | 25.1 | 25.3 | 25.7 | 26.3 | 26.6 | 26.6 | 26.7 | 26.8 | 26.9 | 27.1 | 1.0 |  | 4303669 |
| EU-27 | 26.2 | 26.4 | 25.7 | 24.9 | 25.0 | 25.4 | 26.2 | 26.6 | 26.7 | 26.7 | 26.7 | 26.9 | 27.0 | 1.3 |  | 3642142 |
| EA-19 | 25.4 | 25.7 | 25.1 | 24.3 | 24.3 | 24.8 | 25.6 | 26.0 | 26.1 | 26.1 | 26.1 | 26.3 | 26.6 | 1.5 |  | 3069695 |
| Belgium | 30.4 | 30.0 | 30.4 | 29.1 | 29.7 | 30.4 | 31.1 | 31.7 | 31.5 | 30.9 | 30.8 | 31.3 | 31.6 | 1.2 | 3 | 145259 |
| Bulgaria | 21.7 | 23.9 | 23.3 | 19.9 | 19.4 | 18.6 | 19.9 | 21.0 | 20.6 | 21.3 | 21.4 | 21.2 | 21.3 | -2.0 | 23 | 11922 |
| Czechia | 19.0 | 19.5 | 18.3 | 18.0 | 18.1 | 19.1 | 19.5 | 20.0 | 19.3 | 19.6 | 20.1 | 20.3 | 20.5 | 2.2 | 24 | 42653 |
| Denmark | 46.5 | 46.5 | 44.8 | 45.1 | 45.1 | 45.1 | 45.9 | 47.0 | 49.7 | 47.3 | 46.3 | 46.3 | 45.4 | 0.6 | 1 | 135555 |
| Germany | 22.3 | 23.2 | 23.5 | 23.1 | 22.1 | 22.7 | 23.2 | 23.3 | 23.1 | 23.5 | 23.8 | 24.0 | 24.4 | 0.9 | 17 | 814745 |
| Estonia | 20.5 | 20.7 | 19.8 | 22.0 | 20.3 | 19.7 | 20.4 | 20.5 | 21.1 | 22.0 | 22.3 | 21.5 | 21.3 | 1.5 | 22 | 5554 |
| Ireland | 27.5 | 26.7 | 24.6 | 22.9 | 22.7 | 22.9 | 23.5 | 23.8 | 24.0 | 19.4 | 19.6 | 18.9 | 18.8 | -5.7 | 26 | 60993 |
| Greece | 20.8 | 21.1 | 21.1 | 20.6 | 21.1 | 22.9 | 24.9 | 25.0 | 25.6 | 25.8 | 27.4 | 27.1 | 27.3 | 6.2 | 10 | 50415 |
| Spain | 24.3 | 24.6 | 20.3 | 17.7 | 19.5 | 19.4 | 20.7 | 21.7 | 22.3 | 22.5 | 22.3 | 22.4 | 23.0 | 2.7 | 18 | 276424 |
| France | 27.5 | 27.2 | 27.1 | 26.1 | 26.4 | 27.4 | 28.3 | 29.0 | 29.0 | 29.2 | 29.2 | 29.9 | 30.6 | 3.5 | 4 | 720153 |
| Croatia | 25.3 | 25.5 | 25.1 | 24.3 | 24.2 | 23.6 | 24.5 | 25.2 | 24.9 | 25.3 | 25.9 | 25.9 | 26.6 | 1.5 | 11 | 13722 |
| Italy | 28.4 | 29.0 | 28.3 | 28.4 | 28.3 | 28.3 | 30.1 | 30.2 | 30.0 | 29.9 | 29.4 | 29.1 | 28.7 | 0.4 | 6 | 507081 |
| Cyprus | 25.0 | 29.3 | 27.7 | 24.0 | 23.7 | 23.8 | 24.0 | 24.2 | 25.5 | 24.9 | 24.2 | 24.8 | 25.1 | -2.7 | 15 | 5302 |
| Latvia | 20.7 | 20.5 | 20.0 | 18.3 | 19.8 | 19.7 | 20.4 | 20.8 | 21.2 | 21.6 | 22.8 | 22.8 | 21.9 | 1.9 | 21 | 6378 |
| Lithuania | 21.1 | 21.0 | 21.1 | 17.7 | 16.7 | 16.2 | 16.2 | 16.2 | 16.4 | 17.4 | 17.6 | 17.2 | 17.5 | -3.6 | 27 | 7912 |
| Luxembourg | 25.8 | 26.3 | 26.4 | 26.9 | 26.7 | 26.4 | 27.3 | 27.3 | 27.0 | 26.4 | 26.5 | 27.0 | 28.6 | 2.1 | 7 | 17152 |
| Hungary | 24.3 | 26.0 | 26.1 | 26.2 | 25.4 | 23.7 | 25.6 | 25.3 | 25.4 | 25.8 | 25.7 | 25.5 | 25.3 | -0.8 | 14 | 33850 |
| Malta | 26.1 | 27.2 | 26.4 | 26.7 | 26.3 | 26.3 | 26.6 | 26.9 | 26.9 | 25.4 | 25.9 | 26.7 | 26.5 | 0.1 | 12 | 3265 |
| Netherlands | 23.1 | 23.1 | 22.7 | 22.5 | 22.6 | 21.9 | 21.1 | 21.4 | 22.4 | 23.0 | 23.7 | 24.9 | 24.8 | 2.1 | 16 | 191824 |
| Austria | 26.8 | 27.2 | 27.9 | 27.0 | 27.1 | 27.3 | 27.8 | 28.3 | 28.3 | 28.7 | 27.3 | 27.3 | 27.6 | -0.3 | 8 | 106380 |
| Poland | 21.6 | 22.8 | 22.9 | 20.1 | 20.6 | 20.7 | 20.1 | 19.6 | 19.8 | 20.0 | 20.7 | 21.3 | 22.1 | -0.8 | 20 | 109787 |
| Portugal | 23.3 | 23.7 | 23.4 | 21.2 | 21.8 | 23.3 | 23.0 | 25.1 | 25.2 | 25.4 | 25.0 | 25.0 | 25.5 | 2.1 | 13 | 51998 |
| Romania | 18.9 | 18.8 | 17.8 | 16.3 | 17.7 | 19.2 | 19.1 | 18.7 | 19.0 | 20.0 | 17.9 | 16.5 | 15.6 | -2.1 | 28 | 31737 |
| Slovenia | 24.0 | 23.8 | 22.9 | 21.8 | 22.2 | 22.0 | 22.1 | 22.0 | 22.2 | 22.2 | 22.3 | 21.9 | 22.1 | -0.8 | 19 | 10133 |
| Slovakia | 17.7 | 17.6 | 17.3 | 16.4 | 16.0 | 17.0 | 16.4 | 17.6 | 18.3 | 18.9 | 18.9 | 19.4 | 19.3 | 2.0 | 25 | 17350 |
| Finland | 30.4 | 30.0 | 29.6 | 28.6 | 28.5 | 29.8 | 29.8 | 30.9 | 30.9 | 30.9 | 31.0 | 31.0 | 30.4 | 0.8 | 5 | 71378 |
| Sweden | 43.6 | 42.5 | 41.4 | 41.1 | 40.3 | 39.3 | 39.5 | 39.9 | 39.5 | 40.0 | 41.4 | 41.4 | 41.0 | -0.4 | 2 | 193222 |
| United Kingdom | 27.4 | 27.5 | 28.2 | 25.9 | 27.1 | 27.6 | 26.8 | 26.7 | 26.5 | 26.7 | 27.1 | 27.3 | 27.3 | -0.8 | 9 | 661526 |
| Iceland | 37.0 | 35.8 | 31.9 | 28.4 | 28.6 | 29.5 | 30.5 | 30.9 | 33.8 | 31.9 | 47.4 | 34.2 | 33.4 | 1.5 |  | 7345 |
| Norway | 34.3 | 33.5 | 32.8 | 31.7 | 32.6 | 32.8 | 32.2 | 30.5 | 29.0 | 28.1 | 28.4 | 28.6 | 29.9 | -2.9 |  | 110050 |

[^26]Table 3: Indirect taxes as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 13.2 | 13.2 | 12.8 | 12.6 | 13.0 | 13.2 | 13.4 | 13.5 | 13.6 | 13.6 | 13.6 | 13.6 | 13.6 | 0.9 |  | 2166715 |
| EU-27 | 13.5 | 13.4 | 13.0 | 12.8 | 13.1 | 13.2 | 13.5 | 13.6 | 13.7 | 13.7 | 13.7 | 13.7 | 13.7 | 0.7 |  | 1849034 |
| EA-19 | 13.0 | 13.0 | 12.5 | 12.4 | 12.6 | 12.7 | 13.0 | 13.1 | 13.3 | 13.2 | 13.2 | 13.2 | 13.3 | 0.8 |  | 1532526 |
| Belgium | 13.4 | 13.3 | 13.4 | 13.3 | 13.5 | 13.6 | 14.0 | 13.9 | 13.8 | 13.6 | 13.9 | 13.9 | 13.9 | 0.6 | 16 | 64042 |
| Bulgaria | 16.6 | 16.2 | 17.0 | 14.4 | 14.3 | 13.8 | 15.0 | 15.6 | 14.9 | 15.7 | 15.5 | 15.2 | 15.2 | -1.8 | 9 | 8530 |
| Czechia | 10.5 | 10.7 | 10.5 | 11.0 | 11.3 | 12.1 | 12.5 | 12.9 | 12.0 | 12.4 | 12.5 | 12.6 | 12.5 | 2.0 | 20 | 25953 |
| Denmark | 17.5 | 17.7 | 16.7 | 16.5 | 16.4 | 16.5 | 16.5 | 16.6 | 16.4 | 16.4 | 16.3 | 16.1 | 16.4 | -0.3 | 6 | 48779 |
| Germany | 10.5 | 11.0 | 11.0 | 11.4 | 11.0 | 11.2 | 11.1 | 11.0 | 10.9 | 11.0 | 10.9 | 10.8 | 10.8 | -0.1 | 26 | 362694 |
| Estonia | 13.5 | 13.4 | 12.2 | 14.6 | 13.8 | 13.5 | 13.8 | 13.4 | 13.8 | 14.3 | 14.8 | 14.3 | 13.9 | 1.8 | 17 | 3625 |
| Ireland | 13.7 | 13.2 | 12.1 | 10.9 | 10.9 | 10.6 | 10.6 | 10.9 | 11.0 | 8.7 | 8.8 | 8.4 | 8.0 | -4.2 | 28 | 25904 |
| Greece | 12.4 | 12.7 | 12.7 | 11.8 | 12.7 | 13.6 | 14.0 | 14.5 | 15.8 | 16.2 | 17.3 | 17.2 | 17.1 | 4.4 | 4 | 31658 |
| Spain | 12.3 | 11.6 | 9.6 | 8.2 | 10.0 | 9.8 | 10.4 | 11.2 | 11.6 | 12.0 | 11.8 | 11.8 | 11.9 | 2.4 | 24 | 143583 |
| France | 15.2 | 15.0 | 14.8 | 15.0 | 14.8 | 15.2 | 15.4 | 15.6 | 15.8 | 15.9 | 16.1 | 16.4 | 16.7 | 1.9 | 5 | 392991 |
| Croatia | 18.3 | 18.0 | 17.8 | 17.0 | 17.6 | 17.2 | 18.1 | 18.6 | 18.6 | 19.2 | 19.4 | 19.6 | 20.1 | 2.3 | 2 | 10381 |
| Italy | 14.6 | 14.5 | 13.7 | 13.5 | 14.0 | 14.1 | 15.3 | 14.9 | 15.4 | 15.2 | 14.4 | 14.5 | 14.5 | 0.9 | 10 | 256677 |
| Cyprus | 15.8 | 17.4 | 16.7 | 14.4 | 14.4 | 13.7 | 14.0 | 13.8 | 15.0 | 15.0 | 14.9 | 15.6 | 16.0 | -0.7 | 7 | 3377 |
| Latvia | 12.8 | 12.2 | 11.0 | 11.3 | 12.4 | 12.3 | 12.7 | 13.1 | 13.5 | 13.8 | 14.4 | 14.2 | 14.5 | 3.5 | 11 | 4217 |
| Lithuania | 11.5 | 11.9 | 11.9 | 11.8 | 12.1 | 11.8 | 11.4 | 11.2 | 11.4 | 11.9 | 11.9 | 11.8 | 11.8 | -0.1 | 25 | 5343 |
| Luxembourg | 12.7 | 13.1 | 12.5 | 12.5 | 12.3 | 12.3 | 12.9 | 12.9 | 13.2 | 12.0 | 11.7 | 11.7 | 12.0 | -0.4 | 23 | 7226 |
| Hungary | 15.1 | 15.9 | 15.8 | 16.5 | 17.5 | 17.5 | 18.8 | 18.8 | 18.7 | 18.9 | 18.4 | 18.2 | 18.6 | 2.8 | 3 | 24839 |
| Malta | 14.5 | 14.4 | 14.0 | 13.5 | 13.9 | 13.7 | 13.4 | 13.1 | 13.2 | 12.5 | 12.4 | 12.6 | 12.9 | -1.1 | 19 | 1594 |
| Netherlands | 12.1 | 11.8 | 11.7 | 11.4 | 11.4 | 11.1 | 10.9 | 11.2 | 11.6 | 11.5 | 12.0 | 12.0 | 12.1 | 0.4 | 21 | 93526 |
| Austria | 14.0 | 13.9 | 14.0 | 14.4 | 14.4 | 14.5 | 14.7 | 14.6 | 14.5 | 14.5 | 14.5 | 14.2 | 14.0 | 0.0 | 15 | 54071 |
| Poland | 14.2 | 14.5 | 14.5 | 12.9 | 13.9 | 13.9 | 13.1 | 12.9 | 13.0 | 13.1 | 13.6 | 14.0 | 14.3 | -0.3 | 13 | 70832 |
| Portugal | 14.9 | 14.5 | 14.1 | 12.6 | 13.3 | 13.9 | 13.9 | 13.8 | 14.3 | 14.7 | 14.9 | 15.0 | 15.4 | 1.3 | 8 | 31312 |
| Romania | 12.9 | 12.2 | 11.4 | 10.3 | 11.9 | 13.1 | 13.2 | 12.8 | 12.8 | 13.4 | 11.4 | 10.4 | 10.7 | -0.7 | 27 | 21717 |
| Slovenia | 15.0 | 14.7 | 14.1 | 13.7 | 14.2 | 14.1 | 14.6 | 15.0 | 15.0 | 14.9 | 14.8 | 14.4 | 14.3 | 0.1 | 12 | 6535 |
| Slovakia | 11.4 | 11.3 | 10.7 | 10.7 | 10.5 | 11.4 | 10.8 | 11.4 | 11.6 | 11.7 | 11.7 | 12.1 | 12.1 | 1.4 | 22 | 10830 |
| Finland | 13.3 | 12.7 | 12.5 | 12.9 | 13.0 | 13.8 | 14.1 | 14.4 | 14.4 | 14.1 | 14.4 | 14.1 | 14.2 | 1.7 | 14 | 33322 |
| Sweden | 22.3 | 22.2 | 22.5 | 22.6 | 22.2 | 21.8 | 22.1 | 22.1 | 21.7 | 21.7 | 22.5 | 22.4 | 22.4 | -0.2 | 1 | 105477 |
| United Kingdom | 11.8 | 11.8 | 11.4 | 11.1 | 12.3 | 12.8 | 12.8 | 12.9 | 12.9 | 13.0 | 13.0 | 13.1 | 13.1 | 1.7 | 18 | 317682 |
| Iceland | 18.8 | 17.7 | 14.7 | 12.9 | 13.2 | 13.3 | 13.8 | 13.6 | 15.2 | 14.6 | 14.0 | 14.9 | 14.5 | -0.2 |  | 3193 |
| Norway | 11.8 | 12.2 | 10.9 | 11.7 | 11.8 | 11.4 | 11.2 | 11.3 | 11.4 | 12.0 | 12.6 | 12.5 | 12.2 | 1.3 |  | 44781 |

[^27]Table 4: Indirect taxes as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 34.8 | 34.6 | 33.7 | 33.8 | 34.8 | 35.0 | 35.0 | 34.9 | 35.1 | 35.3 | 35.0 | 34.8 | 34.7 | 1.0 |  | 2166715 |
| EU-27 | 34.7 | 34.5 | 33.8 | 33.7 | 34.5 | 34.5 | 34.4 | 34.2 | 34.4 | 34.5 | 34.3 | 34.2 | 34.1 | 0.3 |  | 1849034 |
| EA-19 | 33.6 | 33.3 | 32.4 | 32.4 | 33.0 | 33.0 | 32.9 | 32.7 | 33.0 | 33.1 | 32.9 | 32.7 | 32.7 | 0.3 |  | 1532526 |
| Belgium | 30.8 | 30.8 | 30.4 | 30.8 | 31.1 | 30.7 | 30.9 | 30.3 | 30.2 | 30.3 | 31.5 | 31.0 | 31.1 | 0.7 | 26 | 64042 |
| Bulgaria | 56.1 | 51.1 | 55.3 | 53.1 | 54.9 | 54.4 | 56.1 | 54.9 | 52.6 | 53.8 | 53.4 | 51.6 | 50.8 | -4.4 | 3 | 8530 |
| Czechia | 30.8 | 31.1 | 31.8 | 34.0 | 34.6 | 35.9 | 36.6 | 37.0 | 35.5 | 36.5 | 35.9 | 35.7 | 34.6 | 2.8 | 21 | 25953 |
| Denmark | 37.6 | 38.0 | 37.2 | 36.7 | 36.4 | 36.6 | 36.0 | 35.8 | 33.5 | 35.5 | 35.6 | 35.1 | 36.3 | -0.9 | 16 | 48779 |
| Germany | 27.9 | 29.0 | 28.7 | 29.6 | 29.5 | 29.6 | 29.0 | 28.7 | 28.5 | 28.4 | 27.8 | 27.4 | 27.0 | -1.7 | 28 | 362694 |
| Estonia | 44.3 | 43.3 | 39.0 | 42.0 | 41.8 | 43.2 | 43.9 | 42.6 | 43.2 | 43.2 | 44.1 | 43.8 | 42.5 | 3.5 | 9 | 3625 |
| Ireland | 43.6 | 43.0 | 41.9 | 38.9 | 39.3 | 37.4 | 37.5 | 37.8 | 38.1 | 37.2 | 37.4 | 37.1 | 35.3 | -6.5 | 19 | 25904 |
| Greece | 39.9 | 39.9 | 39.9 | 38.4 | 39.7 | 40.4 | 39.0 | 40.4 | 43.9 | 44.6 | 45.2 | 44.5 | 44.0 | 4.1 | 7 | 31658 |
| Spain | 34.3 | 31.8 | 29.7 | 27.5 | 32.0 | 31.3 | 32.0 | 33.7 | 34.3 | 35.3 | 35.1 | 34.9 | 34.4 | 4.6 | 22 | 143583 |
| France | 35.2 | 35.2 | 34.8 | 35.6 | 35.0 | 35.0 | 34.6 | 34.3 | 34.5 | 34.9 | 35.2 | 35.3 | 35.9 | 1.2 | 17 | 392991 |
| Croatia | 49.7 | 48.6 | 48.3 | 46.6 | 48.9 | 48.9 | 50.5 | 51.2 | 50.6 | 51.5 | 51.3 | 51.9 | 52.1 | 3.8 | 1 | 10381 |
| Italy | 36.5 | 35.1 | 33.2 | 32.5 | 33.9 | 34.3 | 35.4 | 34.6 | 35.8 | 35.4 | 34.3 | 34.8 | 34.8 | 1.6 | 20 | 256677 |
| Cyprus | 49.4 | 48.1 | 48.0 | 45.1 | 45.3 | 43.3 | 44.3 | 43.5 | 44.6 | 45.2 | 46.0 | 46.8 | 47.2 | -0.7 | 5 | 3377 |
| Latvia | 44.5 | 43.0 | 39.2 | 41.0 | 43.6 | 43.6 | 43.8 | 44.6 | 45.4 | 46.0 | 46.4 | 45.5 | 46.7 | 7.5 | 6 | 4217 |
| Lithuania | 38.2 | 39.6 | 38.9 | 39.1 | 42.5 | 43.4 | 42.1 | 41.5 | 41.5 | 41.2 | 40.2 | 40.2 | 39.1 | 0.3 | 13 | 5343 |
| Luxembourg | 35.4 | 36.0 | 33.8 | 32.7 | 32.7 | 33.2 | 33.5 | 33.7 | 35.1 | 32.3 | 31.7 | 31.1 | 30.6 | -3.3 | 27 | 7226 |
| Hungary | 41.4 | 40.4 | 39.9 | 42.4 | 47.2 | 47.7 | 47.9 | 48.5 | 48.4 | 48.5 | 46.5 | 47.5 | 49.4 | 9.5 | 4 | 24839 |
| Malta | 45.4 | 43.7 | 43.6 | 41.7 | 43.4 | 42.5 | 41.2 | 40.1 | 40.7 | 40.7 | 39.8 | 39.5 | 40.6 | -3.0 | 11 | 1594 |
| Netherlands | 33.6 | 33.3 | 32.5 | 32.4 | 32.0 | 31.4 | 30.6 | 31.0 | 31.4 | 31.2 | 31.1 | 30.9 | 31.2 | -1.3 | 25 | 93526 |
| Austria | 34.5 | 34.1 | 33.7 | 35.0 | 35.1 | 35.1 | 35.1 | 34.2 | 33.8 | 33.5 | 34.6 | 34.1 | 33.2 | -0.5 | 24 | 54071 |
| Poland | 42.4 | 42.0 | 42.6 | 41.5 | 44.2 | 43.8 | 40.9 | 40.5 | 40.8 | 40.3 | 40.7 | 40.9 | 40.5 | -2.1 | 12 | 70832 |
| Portugal | 47.6 | 45.6 | 44.3 | 42.3 | 43.8 | 43.1 | 43.9 | 40.6 | 41.9 | 42.6 | 43.8 | 44.1 | 44.0 | -0.3 | 8 | 31312 |
| Romania | 44.8 | 43.1 | 42.5 | 40.9 | 45.2 | 46.4 | 47.7 | 46.8 | 46.5 | 47.7 | 44.2 | 41.8 | 40.7 | -1.8 | 10 | 21717 |
| Slovenia | 38.8 | 38.6 | 37.7 | 36.7 | 37.3 | 37.6 | 38.4 | 40.1 | 40.0 | 39.7 | 39.2 | 38.7 | 38.0 | 0.3 | 15 | 6535 |
| Slovakia | 39.0 | 38.9 | 36.9 | 37.1 | 37.6 | 39.3 | 37.6 | 36.9 | 36.6 | 36.0 | 35.5 | 35.7 | 35.4 | -1.5 | 18 | 10830 |
| Finland | 31.6 | 30.8 | 30.4 | 31.8 | 31.9 | 33.1 | 33.2 | 33.2 | 33.0 | 32.5 | 33.0 | 32.9 | 33.7 | 3.2 | 23 | 33322 |
| Sweden | 48.2 | 49.1 | 51.0 | 51.6 | 51.7 | 51.8 | 52.2 | 51.7 | 51.4 | 50.7 | 51.0 | 50.8 | 51.2 | 0.1 | 2 | 105477 |
| United Kingdom | 35.2 | 35.2 | 33.2 | 34.3 | 36.8 | 37.9 | 38.8 | 39.2 | 39.8 | 39.6 | 39.2 | 38.9 | 38.9 | 5.7 | 14 | 317682 |
| Iceland | 46.8 | 45.8 | 42.6 | 41.4 | 40.7 | 39.8 | 40.7 | 39.5 | 40.6 | 41.2 | 27.6 | 39.7 | 39.3 | -3.2 |  | 3193 |
| Norway | 27.7 | 28.9 | 26.4 | 28.3 | 28.1 | 27.0 | 26.8 | 28.2 | 29.4 | 31.0 | 32.2 | 32.1 | 30.4 | 4.1 |  | 44781 |

[^28]Table 5: VAT as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 6.7 | 6.8 | 6.6 | 6.4 | 6.7 | 6.9 | 6.9 | 6.9 | 7.0 | 7.0 | 7.0 | 7.1 | 7.1 | 0.5 |  | 1135364 |
| EU-27 | 6.8 | 6.9 | 6.8 | 6.6 | 6.8 | 6.9 | 6.9 | 6.9 | 7.0 | 7.0 | 7.0 | 7.1 | 7.2 | 0.4 |  | 966676 |
| EA-19 | 6.6 | 6.7 | 6.5 | 6.3 | 6.6 | 6.6 | 6.7 | 6.7 | 6.8 | 6.8 | 6.8 | 6.9 | 6.9 | 0.4 |  | 799945 |
| Belgium | 7.0 | 7.0 | 7.0 | 7.0 | 7.1 | 7.0 | 7.1 | 7.1 | 6.9 | 6.7 | 6.8 | 6.8 | 6.9 | -0.2 | 22 | 31545 |
| Bulgaria | 10.3 | 9.8 | 10.4 | 8.4 | 8.7 | 8.1 | 9.0 | 9.3 | 8.9 | 8.9 | 9.1 | 8.9 | 9.1 | -1.3 | 7 | 5097 |
| Czechia | 6.1 | 6.0 | 6.5 | 6.6 | 6.6 | 6.9 | 7.0 | 7.4 | 7.4 | 7.3 | 7.4 | 7.7 | 7.7 | 1.2 | 15 | 15929 |
| Denmark | 9.9 | 10.0 | 9.7 | 9.7 | 9.5 | 9.6 | 9.6 | 9.4 | 9.4 | 9.4 | 9.5 | 9.5 | 9.8 | 0.1 | 3 | 29099 |
| Germany | 6.2 | 6.8 | 6.9 | 7.3 | 7.0 | 7.1 | 7.1 | 7.0 | 6.9 | 7.0 | 7.0 | 7.0 | 7.0 | 0.1 | 20 | 235130 |
| Estonia | 9.0 | 8.7 | 7.7 | 8.6 | 8.5 | 8.1 | 8.4 | 8.2 | 8.5 | 9.0 | 9.1 | 9.0 | 9.0 | 1.2 | 8 | 2331 |
| Ireland | 7.4 | 7.3 | 7.0 | 6.1 | 6.0 | 5.7 | 5.8 | 5.8 | 5.9 | 4.5 | 4.6 | 4.4 | 4.4 | -2.6 | 28 | 14158 |
| Greece | 6.8 | 7.1 | 7.0 | 6.3 | 7.1 | 7.3 | 7.2 | 7.0 | 7.1 | 7.3 | 8.1 | 8.1 | 8.3 | 1.3 | 11 | 15288 |
| Spain | 6.2 | 5.8 | 4.7 | 3.4 | 5.2 | 5.1 | 5.3 | 5.9 | 6.2 | 6.4 | 6.4 | 6.5 | 6.6 | 1.9 | 24 | 79264 |
| France | 7.1 | 7.0 | 6.9 | 6.7 | 6.8 | 6.8 | 6.8 | 6.8 | 6.9 | 6.9 | 6.9 | 7.1 | 7.2 | 0.3 | 18 | 168902 |
| Croatia | 12.0 | 11.8 | 11.8 | 11.2 | 11.4 | 11.3 | 12.3 | 12.6 | 12.6 | 12.8 | 12.9 | 13.2 | 13.5 | 1.6 | 1 | 6946 |
| Italy | 5.9 | 5.9 | 5.7 | 5.5 | 6.0 | 6.0 | 5.9 | 5.8 | 5.9 | 6.1 | 6.0 | 6.2 | 6.2 | 0.5 | 27 | 109362 |
| Cyprus | 8.7 | 9.3 | 9.6 | 8.3 | 8.2 | 7.7 | 8.1 | 7.8 | 8.7 | 8.5 | 8.8 | 9.2 | 9.9 | 0.3 | 2 | 2089 |
| Latvia | 8.0 | 7.6 | 6.3 | 5.9 | 6.7 | 6.8 | 7.2 | 7.4 | 7.6 | 7.7 | 8.1 | 8.1 | 8.4 | 2.1 | 10 | 2449 |
| Lithuania | 7.6 | 8.0 | 7.9 | 7.3 | 7.8 | 7.8 | 7.6 | 7.5 | 7.6 | 7.7 | 7.8 | 7.8 | 7.8 | -0.1 | 14 | 3522 |
| Luxembourg | 5.6 | 6.1 | 6.3 | 6.7 | 6.5 | 6.7 | 7.2 | 7.4 | 7.5 | 6.6 | 6.2 | 6.0 | 6.2 | 0.0 | 26 | 3730 |
| Hungary | 7.4 | 7.8 | 7.6 | 8.3 | 8.5 | 8.4 | 9.1 | 8.9 | 9.2 | 9.5 | 9.2 | 9.3 | 9.7 | 2.1 | 4 | 12950 |
| Malta | 7.6 | 7.3 | 7.5 | 7.4 | 7.2 | 7.6 | 7.5 | 7.6 | 7.5 | 7.0 | 6.9 | 7.2 | 7.5 | 0.0 | 17 | 920 |
| Netherlands | 6.8 | 6.8 | 6.7 | 6.6 | 6.5 | 6.4 | 6.4 | 6.4 | 6.4 | 6.5 | 6.8 | 6.8 | 6.8 | 0.1 | 23 | 52619 |
| Austria | 7.4 | 7.4 | 7.4 | 7.7 | 7.7 | 7.5 | 7.7 | 7.7 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 | 0.2 | 16 | 29323 |
| Poland | 8.1 | 8.2 | 7.9 | 7.3 | 7.6 | 7.8 | 7.1 | 7.0 | 7.1 | 7.0 | 7.2 | 7.8 | 8.1 | 0.2 | 13 | 40411 |
| Portugal | 8.3 | 8.2 | 8.1 | 6.8 | 7.5 | 8.1 | 8.3 | 8.0 | 8.5 | 8.6 | 8.5 | 8.6 | 8.8 | 0.7 | 9 | 17865 |
| Romania | 8.0 | 7.9 | 7.5 | 6.3 | 7.6 | 8.6 | 8.3 | 8.1 | 7.6 | 8.1 | 6.4 | 6.2 | 6.4 | -1.2 | 25 | 12890 |
| Slovenia | 8.4 | 8.3 | 8.4 | 7.9 | 8.0 | 8.1 | 8.0 | 8.4 | 8.4 | 8.3 | 8.2 | 8.1 | 8.2 | -0.1 | 12 | 3765 |
| Slovakia | 7.3 | 6.6 | 6.7 | 6.6 | 6.1 | 6.6 | 5.9 | 6.3 | 6.6 | 6.8 | 6.7 | 7.0 | 7.0 | 0.3 | 19 | 6319 |
| Finland | 8.4 | 8.1 | 8.1 | 8.4 | 8.3 | 8.7 | 8.9 | 9.2 | 9.2 | 9.0 | 9.1 | 9.0 | 9.1 | 1.1 | 6 | 21364 |
| Sweden | 8.5 | 8.6 | 8.8 | 9.0 | 9.0 | 8.9 | 8.8 | 8.9 | 8.9 | 8.9 | 9.2 | 9.2 | 9.2 | 0.5 | 5 | 43409 |
| United Kingdom | 6.0 | 6.0 | 5.9 | 5.3 | 6.1 | 6.8 | 6.8 | 6.8 | 6.9 | 6.9 | 6.9 | 6.9 | 7.0 | 1.1 | 21 | 168688 |
| Iceland | 11.0 | 10.1 | 8.6 | 7.5 | 7.4 | 7.5 | 7.8 | 7.6 | 7.8 | 8.0 | 8.2 | 9.0 | 8.7 | 0.1 |  | 1913 |
| Norway | 7.8 | 8.0 | 7.1 | 7.7 | 7.8 | 7.6 | 7.5 | 7.6 | 7.8 | 8.2 | 8.7 | 8.6 | 8.4 | 1.3 |  | 30925 |

[^29]Table 6: VAT as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 17.6 | 17.8 | 17.5 | 17.1 | 18.1 | 18.2 | 18.0 | 17.9 | 18.0 | 18.1 | 18.1 | 18.1 | 18.2 | 0.7 |  | 1135364 |
| EU-27 | 17.5 | 17.8 | 17.6 | 17.2 | 18.0 | 17.9 | 17.5 | 17.4 | 17.5 | 17.6 | 17.6 | 17.7 | 17.8 | 0.2 |  | 966676 |
| EA-19 | 17.0 | 17.2 | 16.9 | 16.6 | 17.3 | 17.2 | 16.8 | 16.7 | 16.8 | 16.9 | 17.0 | 17.0 | 17.1 | 0.1 |  | 799945 |
| Belgium | 16.1 | 16.2 | 16.0 | 16.3 | 16.2 | 15.9 | 15.7 | 15.3 | 15.1 | 14.9 | 15.3 | 15.2 | 15.3 | -0.7 | 27 | 31545 |
| Bulgaria | 34.9 | 31.1 | 33.8 | 31.1 | 33.3 | 32.1 | 33.6 | 32.7 | 31.3 | 30.6 | 31.2 | 30.3 | 30.4 | -3.4 | 2 | 5097 |
| Czechia | 17.9 | 17.5 | 19.5 | 20.4 | 20.4 | 20.3 | 20.6 | 21.3 | 21.9 | 21.3 | 21.3 | 21.7 | 21.2 | 1.7 | 16 | 15929 |
| Denmark | 21.4 | 21.6 | 21.6 | 21.6 | 21.0 | 21.2 | 20.9 | 20.3 | 19.2 | 20.3 | 20.6 | 20.8 | 21.7 | 0.1 | 13 | 29099 |
| Germany | 16.4 | 18.0 | 18.1 | 18.8 | 18.8 | 18.7 | 18.4 | 18.2 | 18.1 | 18.1 | 17.8 | 17.6 | 17.5 | -0.6 | 24 | 235130 |
| Estonia | 29.4 | 28.0 | 24.8 | 24.8 | 25.7 | 26.0 | 26.6 | 26.0 | 26.6 | 27.2 | 27.1 | 27.7 | 27.3 | 2.5 | 4 | 2331 |
| Ireland | 23.7 | 23.6 | 24.0 | 21.6 | 21.6 | 20.3 | 20.6 | 20.0 | 20.5 | 19.3 | 19.7 | 19.3 | 19.3 | -4.7 | 20 | 14158 |
| Greece | 21.8 | 22.3 | 22.1 | 20.4 | 22.0 | 21.6 | 20.0 | 19.5 | 19.7 | 20.0 | 21.2 | 21.0 | 21.3 | -0.8 | 15 | 15288 |
| Spain | 17.2 | 16.0 | 14.7 | 11.6 | 16.4 | 16.3 | 16.5 | 17.8 | 18.3 | 19.0 | 19.1 | 19.2 | 19.0 | 4.3 | 21 | 79264 |
| France | 16.5 | 16.5 | 16.2 | 16.0 | 16.1 | 15.7 | 15.3 | 15.0 | 15.1 | 15.1 | 15.1 | 15.2 | 15.4 | -0.8 | 26 | 168902 |
| Croatia | 32.6 | 32.0 | 32.0 | 30.8 | 31.8 | 32.2 | 34.2 | 34.6 | 34.2 | 34.2 | 34.0 | 34.8 | 34.9 | 2.8 | 1 | 6946 |
| Italy | 14.9 | 14.3 | 13.9 | 13.2 | 14.6 | 14.5 | 13.7 | 13.4 | 13.8 | 14.1 | 14.3 | 14.8 | 14.8 | 0.9 | 28 | 109362 |
| Cyprus | 27.2 | 25.7 | 27.5 | 26.0 | 25.9 | 24.1 | 25.6 | 24.5 | 25.7 | 25.6 | 27.2 | 27.7 | 29.2 | 1.7 | 3 | 2089 |
| Latvia | 27.7 | 27.0 | 22.5 | 21.4 | 23.5 | 23.9 | 24.6 | 25.3 | 25.5 | 25.7 | 26.1 | 25.8 | 27.1 | 4.6 | 5 | 2449 |
| Lithuania | 25.2 | 26.7 | 25.9 | 24.1 | 27.5 | 28.7 | 28.0 | 27.7 | 27.5 | 26.7 | 26.3 | 26.6 | 25.8 | -0.1 | 6 | 3522 |
| Luxembourg | 15.7 | 16.9 | 17.0 | 17.4 | 17.3 | 18.0 | 18.7 | 19.3 | 20.0 | 17.7 | 16.9 | 16.0 | 15.8 | -1.2 | 25 | 3730 |
| Hungary | 20.3 | 19.9 | 19.3 | 21.3 | 22.9 | 22.9 | 23.2 | 23.0 | 23.8 | 24.4 | 23.3 | 24.3 | 25.8 | 6.5 | 7 | 12950 |
| Malta | 23.8 | 22.2 | 23.3 | 22.9 | 22.6 | 23.7 | 23.2 | 23.3 | 23.3 | 22.7 | 22.1 | 22.5 | 23.4 | 0.1 | 10 | 920 |
| Netherlands | 18.9 | 19.1 | 18.6 | 18.8 | 18.4 | 18.2 | 18.0 | 17.8 | 17.3 | 17.6 | 17.6 | 17.4 | 17.5 | -1.1 | 23 | 52619 |
| Austria | 18.1 | 18.1 | 17.9 | 18.7 | 18.7 | 18.3 | 18.4 | 18.0 | 17.8 | 17.6 | 18.3 | 18.3 | 18.0 | 0.0 | 22 | 29323 |
| Poland | 24.0 | 23.8 | 23.2 | 23.3 | 24.2 | 24.6 | 22.3 | 22.1 | 22.4 | 21.5 | 21.6 | 22.8 | 23.1 | -0.1 | 11 | 40411 |
| Portugal | 26.4 | 25.6 | 25.4 | 22.9 | 24.8 | 25.1 | 26.3 | 23.7 | 24.8 | 24.9 | 24.8 | 25.1 | 25.1 | -0.3 | 8 | 17865 |
| Romania | 27.7 | 27.8 | 28.1 | 24.9 | 28.7 | 30.6 | 29.7 | 29.8 | 27.8 | 28.7 | 24.9 | 24.9 | 24.2 | -3.9 | 9 | 12890 |
| Slovenia | 21.7 | 21.9 | 22.3 | 21.1 | 21.2 | 21.5 | 21.0 | 22.3 | 22.4 | 22.1 | 21.8 | 21.7 | 21.9 | -0.4 | 12 | 3765 |
| Slovakia | 24.9 | 22.5 | 23.3 | 22.9 | 21.9 | 22.8 | 20.6 | 20.5 | 20.7 | 20.9 | 20.2 | 20.6 | 20.7 | -2.6 | 19 | 6319 |
| Finland | 20.0 | 19.6 | 19.6 | 20.5 | 20.4 | 20.9 | 21.1 | 21.3 | 21.0 | 20.6 | 20.7 | 21.0 | 21.6 | 2.0 | 14 | 21364 |
| Sweden | 18.4 | 19.0 | 19.8 | 20.5 | 21.1 | 21.1 | 20.9 | 20.8 | 21.0 | 20.9 | 20.8 | 20.8 | 21.1 | 1.2 | 17 | 43409 |
| United Kingdom | 18.0 | 17.9 | 17.0 | 16.3 | 18.3 | 20.2 | 20.6 | 20.8 | 21.1 | 21.2 | 20.7 | 20.4 | 20.7 | 3.6 | 18 | 168688 |
| Iceland | 27.3 | 26.0 | 24.9 | 23.9 | 22.8 | 22.4 | 22.8 | 22.2 | 20.8 | 22.6 | 16.2 | 23.8 | 23.6 | -1.3 |  | 1913 |
| Norway | 18.1 | 19.0 | 17.1 | 18.6 | 18.5 | 18.0 | 18.1 | 19.1 | 20.0 | 21.3 | 22.3 | 22.1 | 21.0 | 3.9 |  | 30925 |

[^30]Table 7: Taxes and duties on imports excluding VAT as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(p p) \\ \hline \end{array}$ | Ranking 2018 | $\begin{array}{\|c\|} \hline \begin{array}{l} \text { Revenue } 2018 \\ \text { (million EUR) } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.1 |  | 73692 |
| EU-27 | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.1 |  | 69922 |
| EA-19 | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.1 |  | 61888 |
| Belgium | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.0 | 7 | 2986 |
| Bulgaria | 1.8 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 15 | 109 |
| Czechia | 1.0 | 1.2 | 1.0 | 1.3 | 1.4 | 1.8 | 1.8 | 1.7 | 1.4 | 1.7 | 2.2 | 1.9 | 1.9 | 0.9 | 3 | 3874 |
| Denmark | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 | 20 | 427 |
| Germany | 0.7 | 0.7 | 0.6 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.2 | 6 | 29827 |
| Estonia | 3.6 | 3.7 | 3.4 | 5.1 | 4.4 | 4.4 | 4.6 | 4.4 | 4.4 | 4.4 | 4.8 | 4.3 | 4.1 | 0.6 | 1 | 1059 |
| Ireland | 1.8 | 1.7 | 1.8 | 2.0 | 1.9 | 2.0 | 1.9 | 2.0 | 1.9 | 1.4 | 1.4 | 1.4 | 1.1 | -0.7 | 5 | 3637 |
| Greece | 0.2 | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.0 | 12 | 545 |
| Spain | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 17 | 2049 |
| 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 | 24 | 2845 |
| Croatia | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.5 | 27 | 47 |
| Italy | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 22 | 2315 |
| Cyprus | 0.9 | 1.1 | 1.0 | 0.7 | 0.5 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | -0.8 | 13 | 51 |
| Latvia | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 14 | 58 |
| Lithuania | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 11 | 134 |
| Luxembourg | 3.9 | 3.7 | 3.6 | 3.6 | 3.3 | 3.3 | 3.3 | 3.1 | 3.0 | 2.5 | 2.5 | 2.5 | 2.5 | -1.1 | 2 | 1501 |
| Hungary | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 16 | 245 |
| Malta | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | -0.1 | 26 | 14 |
| Netherlands | 1.6 | 1.5 | 1.5 | 1.3 | 1.5 | 1.4 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.6 | 1.7 | 0.2 | 4 | 13051 |
| 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 | 461 |
| Poland | 0.5 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.5 | 0.6 | 0.6 | 0.4 | 0.4 | 0.0 | 9 | 2035 |
| Portugal | 0.5 | 0.4 | 0.3 | 0.3 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.5 | 0.5 | 0.1 | 8 | 987 |
| Romania | 0.9 | 0.2 | 0.2 | 0.1 | 0.3 | 0.4 | 0.5 | 0.4 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.1 | 10 | 663 |
| Slovenia | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 23 | 58 |
| Slovakia | 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 | -0.1 | 19 | 137 |
| 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 | 174 |
| Sweden | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 21 | 633 |
| 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 | 18 | 3770 |
| Iceland | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.1 | -0.2 |  | 32 |
| 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 |  | 333 |

[^31]Table 8: Taxes and duties on imports excluding VAT as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.1 | 1.0 | 1.0 | 1.0 | 1.1 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 0.2 |  | 73692 |
| EU-27 | 1.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 0.2 |  | 69922 |
| EA-19 | 1.2 | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 0.2 |  | 61888 |
| Belgium | 1.5 | 1.5 | 1.5 | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 0.0 | 7 | 2986 |
| Bulgaria | 6.2 | 0.9 | 0.9 | 0.7 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | -0.3 | 14 | 109 |
| Czechia | 3.1 | 3.4 | 3.0 | 3.9 | 4.4 | 5.2 | 5.1 | 5.0 | 4.2 | 5.0 | 6.4 | 5.3 | 5.2 | 2.1 | 3 | 3874 |
| Denmark | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 22 | 427 |
| Germany | 1.9 | 1.7 | 1.7 | 1.8 | 2.0 | 2.2 | 2.1 | 2.1 | 2.1 | 2.0 | 2.1 | 2.2 | 2.2 | 0.5 | 6 | 29827 |
| Estonia | 11.7 | 12.1 | 11.0 | 14.6 | 13.2 | 14.2 | 14.5 | 13.9 | 13.7 | 13.2 | 14.2 | 13.3 | 12.4 | 1.4 | 1 | 1059 |
| Ireland | 5.6 | 5.6 | 6.1 | 7.2 | 7.0 | 7.2 | 6.8 | 6.8 | 6.4 | 6.2 | 6.1 | 6.3 | 5.0 | -1.2 | 4 | 3637 |
| Greece | 0.6 | 0.6 | 0.9 | 0.8 | 0.7 | 0.7 | 0.5 | 0.5 | 0.4 | 0.6 | 0.6 | 0.9 | 0.8 | -0.1 | 12 | 545 |
| Spain | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.0 | 16 | 2049 |
| France | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 26 | 2845 |
| Croatia | 1.5 | 1.4 | 1.5 | 1.4 | 1.4 | 1.5 | 1.5 | 1.0 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | -1.2 | 27 | 47 |
| Italy | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 23 | 2315 |
| Cyprus | 2.9 | 3.1 | 3.0 | 2.3 | 1.7 | 1.3 | 1.0 | 0.7 | 0.6 | 0.7 | 0.6 | 0.8 | 0.7 | -2.3 | 13 | 51 |
| Latvia | 0.7 | 1.1 | 1.0 | 0.9 | 0.8 | 0.5 | 0.5 | 0.4 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | -0.4 | 15 | 58 |
| Lithuania | 0.8 | 0.9 | 0.8 | 0.8 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 0.2 | 11 | 134 |
| Luxembourg | 11.0 | 10.1 | 9.9 | 9.2 | 8.9 | 9.0 | 8.6 | 8.0 | 8.1 | 6.8 | 6.7 | 6.6 | 6.4 | -3.5 | 2 | 1501 |
| Hungary | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.5 | 0.1 | 17 | 245 |
| Malta | 0.9 | 0.8 | 0.8 | 0.6 | 0.6 | 0.5 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.3 | -0.4 | 20 | 14 |
| Netherlands | 4.5 | 4.2 | 4.1 | 3.6 | 4.3 | 4.0 | 3.8 | 3.7 | 3.9 | 3.7 | 4.0 | 4.1 | 4.4 | 0.3 | 5 | 13051 |
| Austria | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 25 | 461 |
| Poland | 1.4 | 1.3 | 1.2 | 1.1 | 1.0 | 1.0 | 1.2 | 1.4 | 1.7 | 1.9 | 1.7 | 1.3 | 1.2 | 0.0 | 10 | 2035 |
| Portugal | 1.7 | 1.4 | 1.1 | 0.9 | 2.3 | 2.3 | 2.1 | 1.7 | 1.8 | 1.9 | 1.8 | 1.4 | 1.4 | 0.3 | 8 | 987 |
| Romania | 3.3 | 0.7 | 0.7 | 0.6 | 1.3 | 1.6 | 1.7 | 1.3 | 1.3 | 1.4 | 1.4 | 1.2 | 1.2 | 0.6 | 9 | 663 |
| Slovenia | 0.4 | 0.7 | 0.6 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | -0.3 | 21 | 58 |
| Slovakia | 0.6 | 0.8 | 0.8 | 0.6 | 0.7 | 0.8 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | -0.3 | 19 | 137 |
| Finland | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 28 | 174 |
| Sweden | 0.3 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 24 | 633 |
| United Kingdom | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.0 | 18 | 3770 |
| Iceland | 1.0 | 1.0 | 1.1 | 1.0 | 1.1 | 1.2 | 1.2 | 0.9 | 0.8 | 0.6 | 0.4 | 0.4 | 0.4 | -0.7 |  | 32 |
| Norway | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.0 |  | 333 |

[^32]Table 9: Taxes on products, except VAT and import duties as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 4.0 | 3.9 | 3.6 | 3.6 | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 | 3.8 | 3.7 | 3.7 | 0.0 |  | 587521 |
| EU-27 | 3.9 | 3.8 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 0.0 |  | 484502 |
| EA-19 | 3.9 | 3.8 | 3.5 | 3.5 | 3.5 | 3.5 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 0.1 |  | 413903 |
| Belgium | 3.9 | 3.9 | 3.8 | 3.8 | 3.9 | 4.0 | 4.0 | 4.0 | 4.0 | 4.1 | 4.3 | 4.3 | 4.3 | 0.5 | 12 | 19800 |
| Bulgaria | 3.9 | 5.6 | 5.8 | 5.2 | 5.0 | 5.0 | 5.1 | 5.2 | 4.9 | 5.4 | 5.3 | 5.1 | 4.6 | -1.2 | 10 | 2577 |
| Czechia | 2.9 | 3.1 | 2.7 | 2.7 | 2.7 | 2.9 | 3.1 | 3.2 | 2.7 | 2.9 | 2.3 | 2.5 | 2.3 | -0.4 | 23 | 4681 |
| Denmark | 5.7 | 5.6 | 5.0 | 4.6 | 4.7 | 4.7 | 4.7 | 4.7 | 4.5 | 4.5 | 4.5 | 4.2 | 4.2 | -0.8 | 14 | 12441 |
| Germany | 3.0 | 2.9 | 2.8 | 2.8 | 2.6 | 2.6 | 2.5 | 2.5 | 2.5 | 2.5 | 2.4 | 2.3 | 2.2 | -0.6 | 24 | 74616 |
| Estonia | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.1 | 0.1 | -0.1 | 28 | 36 |
| Ireland | 3.5 | 3.2 | 2.2 | 1.6 | 1.8 | 1.6 | 1.6 | 1.7 | 1.7 | 1.5 | 1.6 | 1.5 | 1.4 | -0.8 | 26 | 4651 |
| Greece | 4.8 | 4.8 | 4.5 | 4.3 | 4.6 | 5.0 | 4.9 | 5.2 | 5.2 | 5.0 | 5.2 | 5.0 | 5.2 | 0.7 | 4 | 9643 |
| Spain | 4.9 | 4.5 | 3.6 | 3.4 | 3.4 | 3.2 | 3.1 | 3.3 | 3.3 | 3.4 | 3.3 | 3.4 | 3.4 | -0.2 | 18 | 40588 |
| France | 3.9 | 3.8 | 3.7 | 3.7 | 3.8 | 4.0 | 4.1 | 4.1 | 4.2 | 4.4 | 4.5 | 4.6 | 4.8 | 1.1 | 8 | 112192 |
| Croatia | 4.9 | 4.7 | 4.5 | 4.2 | 4.6 | 4.3 | 4.2 | 4.6 | 4.8 | 5.0 | 5.1 | 5.2 | 5.4 | 0.9 | 2 | 2792 |
| Italy | 5.0 | 4.9 | 4.7 | 5.0 | 4.9 | 5.1 | 5.4 | 5.4 | 5.6 | 5.3 | 5.5 | 5.2 | 5.2 | 0.6 | 3 | 92397 |
| Cyprus | 3.8 | 3.7 | 3.4 | 3.3 | 3.4 | 3.5 | 3.4 | 3.7 | 4.0 | 4.2 | 4.0 | 4.1 | 3.8 | 0.4 | 17 | 808 |
| Latvia | 3.8 | 3.5 | 3.7 | 4.3 | 4.4 | 4.3 | 4.2 | 4.4 | 4.4 | 4.6 | 4.8 | 4.7 | 4.8 | 1.1 | 7 | 1392 |
| Lithuania | 3.0 | 3.0 | 3.1 | 3.6 | 3.3 | 3.1 | 3.0 | 2.9 | 2.9 | 3.2 | 3.3 | 3.3 | 3.3 | 0.2 | 20 | 1498 |
| Luxembourg | 1.1 | 1.3 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 0.2 | 27 | 678 |
| Hungary | 6.9 | 7.1 | 7.2 | 7.2 | 7.3 | 7.3 | 7.7 | 7.7 | 7.3 | 7.2 | 7.1 | 6.8 | 6.8 | -0.4 | 1 | 9038 |
| Malta | 6.1 | 6.3 | 5.8 | 5.4 | 5.1 | 5.4 | 5.1 | 4.8 | 4.9 | 4.7 | 4.8 | 4.8 | 4.9 | -0.9 | 5 | 605 |
| Netherlands | 2.7 | 2.6 | 2.6 | 2.5 | 2.2 | 2.2 | 2.0 | 2.1 | 2.2 | 2.3 | 2.2 | 2.2 | 2.2 | -0.4 | 25 | 16800 |
| Austria | 3.5 | 3.4 | 3.3 | 3.3 | 3.3 | 3.4 | 3.4 | 3.3 | 3.3 | 3.3 | 3.2 | 3.2 | 3.1 | -0.2 | 21 | 11959 |
| Poland | 4.2 | 4.4 | 4.7 | 3.9 | 4.5 | 4.3 | 4.1 | 4.0 | 3.8 | 3.8 | 4.0 | 4.0 | 4.0 | -0.7 | 15 | 19814 |
| Portugal | 5.2 | 5.0 | 4.7 | 4.6 | 4.1 | 4.0 | 3.8 | 3.8 | 3.8 | 3.9 | 4.3 | 4.5 | 4.5 | -0.2 | 11 | 9241 |
| Romania | 3.4 | 3.6 | 3.1 | 3.4 | 3.5 | 3.5 | 3.8 | 3.6 | 3.9 | 4.0 | 3.8 | 3.3 | 3.3 | 0.2 | 19 | 6753 |
| Slovenia | 4.0 | 4.0 | 4.0 | 4.6 | 4.8 | 4.7 | 5.1 | 5.1 | 5.1 | 5.2 | 5.1 | 5.0 | 4.7 | 0.7 | 9 | 2129 |
| Slovakia | 3.1 | 3.7 | 2.9 | 3.0 | 3.3 | 3.7 | 3.6 | 3.8 | 3.7 | 3.7 | 3.8 | 4.0 | 3.9 | 1.0 | 16 | 3487 |
| Finland | 4.7 | 4.4 | 4.2 | 4.4 | 4.5 | 4.9 | 4.9 | 4.9 | 4.9 | 5.0 | 5.1 | 4.8 | 4.9 | 0.6 | 6 | 11384 |
| Sweden | 3.3 | 3.2 | 3.2 | 3.4 | 3.2 | 3.0 | 3.0 | 2.9 | 2.7 | 2.7 | 2.7 | 2.6 | 2.7 | -0.6 | 22 | 12504 |
| United Kingdom | 4.1 | 4.2 | 3.8 | 4.0 | 4.1 | 4.1 | 4.1 | 4.1 | 4.2 | 4.2 | 4.3 | 4.3 | 4.3 | 0.4 | 13 | 103019 |
| Iceland | 4.3 | 4.1 | 3.0 | 2.7 | 3.1 | 3.1 | 3.2 | 3.1 | 3.0 | 2.8 | 2.8 | 2.9 | 2.8 | -0.3 |  | 611 |
| Norway | 3.3 | 3.3 | 3.0 | 3.2 | 3.2 | 3.0 | 2.9 | 2.9 | 2.9 | 2.9 | 3.0 | 2.9 | 2.8 | -0.2 |  | 10365 |

[^33]Table 10: Taxes on products, except VAT and import duties as $\%$ of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 10.5 | 10.2 | 9.6 | 9.8 | 9.8 | 9.7 | 9.6 | 9.6 | 9.6 | 9.7 | 9.7 | 9.5 | 9.4 | -0.2 |  | 587521 |
| EU-27 | 10.1 | 9.8 | 9.4 | 9.5 | 9.4 | 9.4 | 9.2 | 9.2 | 9.1 | 9.2 | 9.2 | 9.0 | 8.9 | -0.5 |  | 484502 |
| EA-19 | 10.1 | 9.7 | 9.1 | 9.3 | 9.2 | 9.2 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 8.9 | 8.8 | -0.3 |  | 413903 |
| Belgium | 9.1 | 9.1 | 8.7 | 8.7 | 9.0 | 9.0 | 8.8 | 8.8 | 8.8 | 9.1 | 9.6 | 9.7 | 9.6 | 0.9 | 19 | 19800 |
| Bulgaria | 13.2 | 17.8 | 18.9 | 19.4 | 19.1 | 19.7 | 18.9 | 18.3 | 17.3 | 18.6 | 18.1 | 17.2 | 15.3 | -3.6 | 4 | 2577 |
| Czechia | 8.6 | 9.0 | 8.0 | 8.4 | 8.3 | 8.6 | 9.2 | 9.2 | 8.0 | 8.6 | 6.6 | 7.1 | 6.2 | -1.8 | 23 | 4681 |
| Denmark | 12.2 | 12.1 | 11.1 | 10.3 | 10.5 | 10.3 | 10.2 | 10.2 | 9.2 | 9.8 | 9.7 | 9.2 | 9.3 | -1.8 | 20 | 12441 |
| Germany | 7.9 | 7.6 | 7.3 | 7.3 | 7.0 | 6.8 | 6.6 | 6.5 | 6.4 | 6.4 | 6.0 | 5.9 | 5.6 | -1.8 | 26 | 74616 |
| Estonia | 0.7 | 0.7 | 0.7 | 0.4 | 0.6 | 0.8 | 0.6 | 0.5 | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | -0.2 | 28 | 36 |
| Ireland | 11.1 | 10.3 | 7.7 | 5.7 | 6.4 | 5.7 | 5.5 | 6.0 | 6.0 | 6.6 | 6.8 | 6.6 | 6.3 | -1.3 | 22 | 4651 |
| Greece | 15.4 | 15.1 | 14.3 | 14.0 | 14.4 | 14.8 | 13.6 | 14.5 | 14.4 | 13.7 | 13.7 | 12.9 | 13.4 | -0.9 | 6 | 9643 |
| Spain | 13.5 | 12.4 | 11.1 | 11.3 | 10.9 | 10.1 | 9.5 | 9.9 | 9.8 | 10.0 | 9.8 | 9.9 | 9.7 | -1.4 | 18 | 40588 |
| France | 9.0 | 8.8 | 8.6 | 8.7 | 8.9 | 9.2 | 9.2 | 9.1 | 9.1 | 9.5 | 9.8 | 10.0 | 10.3 | 1.7 | 17 | 112192 |
| Croatia | 13.2 | 12.7 | 12.2 | 11.7 | 12.8 | 12.2 | 11.7 | 12.6 | 13.0 | 13.5 | 13.6 | 13.8 | 14.0 | 1.8 | 5 | 2792 |
| Italy | 12.6 | 11.9 | 11.4 | 12.0 | 11.9 | 12.4 | 12.6 | 12.6 | 13.0 | 12.4 | 13.1 | 12.6 | 12.5 | 1.1 | 10 | 92397 |
| Cyprus | 11.7 | 10.3 | 9.8 | 10.3 | 10.8 | 11.1 | 10.8 | 11.5 | 11.8 | 12.5 | 12.4 | 12.3 | 11.3 | 1.5 | 15 | 808 |
| Latvia | 13.3 | 12.2 | 13.2 | 15.6 | 15.5 | 15.1 | 14.6 | 15.0 | 14.9 | 15.3 | 15.4 | 14.9 | 15.4 | 2.2 | 3 | 1392 |
| Lithuania | 10.0 | 9.9 | 10.3 | 11.9 | 11.7 | 11.5 | 10.9 | 10.7 | 10.7 | 11.2 | 11.1 | 11.1 | 11.0 | 0.7 | 16 | 1498 |
| Luxembourg | 3.0 | 3.5 | 2.6 | 2.1 | 2.1 | 2.2 | 2.1 | 2.1 | 2.3 | 2.4 | 2.5 | 2.7 | 2.9 | 0.2 | 27 | 678 |
| Hungary | 18.8 | 18.1 | 18.1 | 18.4 | 19.6 | 20.0 | 19.7 | 19.9 | 19.0 | 18.5 | 18.0 | 17.7 | 18.0 | -0.2 | 1 | 9038 |
| Malta | 19.0 | 19.3 | 18.1 | 16.6 | 16.1 | 16.7 | 15.6 | 14.6 | 15.1 | 15.3 | 15.3 | 15.0 | 15.4 | -2.7 | 2 | 605 |
| Netherlands | 7.6 | 7.4 | 7.2 | 7.1 | 6.3 | 6.1 | 5.5 | 5.9 | 6.0 | 6.2 | 5.8 | 5.7 | 5.6 | -1.6 | 25 | 16800 |
| Austria | 8.6 | 8.3 | 8.0 | 8.1 | 8.1 | 8.3 | 8.2 | 7.8 | 7.6 | 7.5 | 7.7 | 7.7 | 7.3 | -0.7 | 21 | 11959 |
| Poland | 12.6 | 12.8 | 13.8 | 12.5 | 14.2 | 13.5 | 12.8 | 12.5 | 11.9 | 11.6 | 11.9 | 11.8 | 11.3 | -2.5 | 14 | 19814 |
| Portugal | 16.6 | 15.6 | 14.9 | 15.3 | 13.6 | 12.3 | 12.0 | 11.1 | 11.0 | 11.4 | 12.5 | 13.3 | 13.0 | -1.9 | 7 | 9241 |
| Romania | 11.8 | 12.6 | 11.7 | 13.3 | 13.1 | 12.3 | 13.7 | 13.3 | 14.0 | 14.3 | 14.7 | 13.1 | 12.7 | 0.9 | 8 | 6753 |
| Slovenia | 10.3 | 10.5 | 10.7 | 12.4 | 12.7 | 12.5 | 13.5 | 13.7 | 13.7 | 13.8 | 13.6 | 13.3 | 12.4 | 1.7 | 11 | 2129 |
| Slovakia | 10.5 | 12.6 | 10.1 | 10.6 | 11.9 | 12.9 | 12.7 | 12.3 | 11.7 | 11.5 | 11.6 | 11.6 | 11.4 | 1.3 | 13 | 3487 |
| Finland | 11.2 | 10.6 | 10.3 | 10.8 | 11.1 | 11.6 | 11.7 | 11.3 | 11.3 | 11.4 | 11.7 | 11.2 | 11.5 | 1.2 | 12 | 11384 |
| Sweden | 7.1 | 7.1 | 7.3 | 7.7 | 7.5 | 7.1 | 7.1 | 6.7 | 6.4 | 6.3 | 6.2 | 6.0 | 6.1 | -1.2 | 24 | 12504 |
| United Kingdom | 12.3 | 12.4 | 11.2 | 12.3 | 12.4 | 12.1 | 12.4 | 12.6 | 13.0 | 12.8 | 12.9 | 12.8 | 12.6 | 1.5 | 9 | 103019 |
| Iceland | 10.8 | 10.7 | 8.8 | 8.7 | 9.5 | 9.4 | 9.5 | 9.0 | 8.1 | 7.8 | 5.4 | 7.6 | 7.5 | -1.3 |  | 611 |
| Norway | 7.7 | 7.9 | 7.2 | 7.8 | 7.7 | 7.2 | 7.0 | 7.2 | 7.4 | 7.5 | 7.6 | 7.5 | 7.0 | -0.2 |  | 10365 |

[^34]Table 11: Other taxes on production as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | $\begin{array}{\|c\|} \hline \begin{array}{l} \text { Revenue } 2018 \\ \text { (million EUR) } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.1 | 2.1 | 2.1 | 2.2 | 2.2 | 2.2 | 2.4 | 2.4 | 2.5 | 2.4 | 2.3 | 2.3 | 2.3 | 0.2 |  | 370139 |
| EU-27 | 2.3 | 2.2 | 2.2 | 2.2 | 2.2 | 2.3 | 2.5 | 2.6 | 2.6 | 2.6 | 2.5 | 2.4 | 2.4 | 0.2 |  | 327934 |
| EA-19 | 2.1 | 2.1 | 2.0 | 2.1 | 2.0 | 2.1 | 2.3 | 2.4 | 2.4 | 2.4 | 2.2 | 2.2 | 2.2 | 0.2 |  | 256790 |
| Belgium | 1.8 | 1.7 | 1.8 | 1.9 | 1.9 | 2.0 | 2.3 | 2.3 | 2.3 | 2.2 | 2.2 | 2.1 | 2.1 | 0.3 | 8 | 9711 |
| Bulgaria | 0.6 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.8 | 0.9 | 1.0 | 1.2 | 1.0 | 1.0 | 1.3 | 0.8 | 16 | 748 |
| Czechia | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.7 | 0.3 | 23 | 1470 |
| Denmark | 1.7 | 1.8 | 1.9 | 2.0 | 2.0 | 2.1 | 2.1 | 2.3 | 2.3 | 2.4 | 2.3 | 2.2 | 2.3 | 0.4 | 6 | 6812 |
| Germany | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.1 | 25 | 23121 |
| Estonia | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 0.8 | 0.0 | 22 | 200 |
| Ireland | 1.0 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.4 | 1.5 | 1.2 | 1.1 | 1.1 | 1.1 | -0.1 | 20 | 3458 |
| Greece | 0.6 | 0.6 | 0.9 | 1.0 | 0.8 | 1.1 | 1.8 | 2.1 | 3.4 | 3.7 | 3.7 | 3.7 | 3.3 | 2.5 | 3 | 6182 |
| Spain | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.4 | 1.8 | 1.9 | 1.9 | 2.0 | 1.9 | 1.8 | 1.8 | 0.7 | 11 | 21682 |
| France | 4.1 | 4.2 | 4.2 | 4.5 | 4.1 | 4.2 | 4.4 | 4.5 | 4.6 | 4.6 | 4.6 | 4.6 | 4.6 | 0.5 | 2 | 109052 |
| Croatia | 0.9 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.1 | 1.2 | 0.2 | 18 | 596 |
| Italy | 3.5 | 3.5 | 3.1 | 2.9 | 2.9 | 2.9 | 3.8 | 3.6 | 3.7 | 3.6 | 2.8 | 2.9 | 3.0 | -0.1 | 5 | 52603 |
| Cyprus | 2.4 | 3.3 | 2.7 | 2.1 | 2.2 | 2.1 | 2.2 | 2.2 | 2.2 | 2.1 | 1.9 | 2.0 | 2.0 | -0.6 | 9 | 429 |
| Latvia | 0.8 | 0.8 | 0.7 | 0.9 | 1.1 | 1.1 | 1.2 | 1.1 | 1.3 | 1.3 | 1.3 | 1.3 | 1.1 | 0.4 | 19 | 319 |
| Lithuania | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 0.4 | 0.4 | -0.1 | 27 | 189 |
| Luxembourg | 2.0 | 2.0 | 1.6 | 1.5 | 1.7 | 1.5 | 1.6 | 1.7 | 1.7 | 2.0 | 2.1 | 2.2 | 2.2 | 0.6 | 7 | 1317 |
| Hungary | 0.7 | 0.8 | 0.8 | 1.0 | 1.6 | 1.6 | 1.8 | 2.1 | 2.0 | 2.0 | 1.9 | 2.0 | 1.9 | 1.1 | 10 | 2606 |
| Malta | 0.5 | 0.5 | 0.5 | 0.5 | 1.3 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 | 0.4 | 0.0 | 26 | 55 |
| Netherlands | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.2 | 1.3 | 1.6 | 1.4 | 1.4 | 1.4 | 1.4 | 0.5 | 15 | 11056 |
| Austria | 3.0 | 3.0 | 3.1 | 3.3 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.3 | 3.2 | 0.1 | 4 | 12329 |
| Poland | 1.5 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 | 1.5 | 1.7 | 1.8 | 1.7 | 1.7 | 0.2 | 13 | 8572 |
| Portugal | 0.9 | 0.9 | 1.0 | 1.0 | 0.9 | 1.1 | 1.1 | 1.4 | 1.5 | 1.5 | 1.6 | 1.4 | 1.6 | 0.6 | 14 | 3219 |
| Romania | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 1.0 | 0.9 | 0.8 | 0.6 | 0.7 | 0.2 | 24 | 1411 |
| Slovenia | 2.5 | 2.1 | 1.6 | 1.0 | 1.1 | 1.1 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | 1.3 | -0.3 | 17 | 582 |
| Slovakia | 0.9 | 0.9 | 0.8 | 0.9 | 0.8 | 0.8 | 1.1 | 1.1 | 1.2 | 1.0 | 1.1 | 1.0 | 1.0 | 0.2 | 21 | 886 |
| Finland | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 28 | 400 |
| Sweden | 10.3 | 10.3 | 10.4 | 10.1 | 9.7 | 9.7 | 10.1 | 10.2 | 10.0 | 9.9 | 10.5 | 10.4 | 10.4 | 0.0 | 1 | 48930 |
| United Kingdom | 1.5 | 1.5 | 1.6 | 1.7 | 1.9 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 0.2 | 12 | 42205 |
| Iceland | 3.1 | 3.1 | 2.7 | 2.4 | 2.4 | 2.3 | 2.4 | 2.6 | 4.1 | 3.6 | 2.8 | 3.0 | 2.9 | 0.2 |  | 637 |
| Norway | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 | 0.1 |  | 3158 |

[^35]Table 12: Other taxes on production as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 5.6 | 5.6 | 5.5 | 5.8 | 5.8 | 5.8 | 6.3 | 6.3 | 6.4 | 6.3 | 6.0 | 6.0 | 5.9 | 0.4 |  | 370139 |
| EU-27 | 5.8 | 5.8 | 5.7 | 5.9 | 5.8 | 5.9 | 6.5 | 6.4 | 6.5 | 6.5 | 6.2 | 6.1 | 6.1 | 0.4 |  | 327934 |
| EA-19 | 5.3 | 5.3 | 5.2 | 5.5 | 5.3 | 5.4 | 5.9 | 5.9 | 6.0 | 6.0 | 5.6 | 5.5 | 5.5 | 0.3 |  | 256790 |
| Belgium | 4.1 | 4.0 | 4.2 | 4.4 | 4.5 | 4.6 | 5.2 | 4.9 | 5.0 | 4.9 | 5.0 | 4.8 | 4.7 | 0.5 | 14 | 9711 |
| Bulgaria | 1.9 | 1.4 | 1.7 | 1.9 | 2.0 | 2.0 | 3.0 | 3.3 | 3.4 | 4.1 | 3.4 | 3.5 | 4.5 | 2.8 | 16 | 748 |
| Czechia | 1.3 | 1.2 | 1.2 | 1.3 | 1.6 | 1.8 | 1.7 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 2.0 | 0.7 | 24 | 1470 |
| Denmark | 3.7 | 3.9 | 4.2 | 4.5 | 4.5 | 4.6 | 4.6 | 5.0 | 4.8 | 5.1 | 4.9 | 4.8 | 5.1 | 0.9 | 11 | 6812 |
| Germany | 1.7 | 1.6 | 1.6 | 1.7 | 1.7 | 1.8 | 1.9 | 1.8 | 1.8 | 1.9 | 1.8 | 1.7 | 1.7 | 0.1 | 25 | 23121 |
| Estonia | 2.5 | 2.6 | 2.5 | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.5 | 2.3 | 2.4 | 2.3 | 2.3 | -0.1 | 23 | 200 |
| Ireland | 3.3 | 3.4 | 4.0 | 4.4 | 4.3 | 4.3 | 4.6 | 4.9 | 5.3 | 5.1 | 4.8 | 4.9 | 4.7 | 0.7 | 13 | 3458 |
| Greece | 2.1 | 1.9 | 2.7 | 3.3 | 2.5 | 3.4 | 4.9 | 6.0 | 9.4 | 10.3 | 9.7 | 9.7 | 8.6 | 5.9 | 3 | 6182 |
| Spain | 3.1 | 3.0 | 3.5 | 4.2 | 4.2 | 4.4 | 5.5 | 5.6 | 5.7 | 5.8 | 5.5 | 5.3 | 5.2 | 1.7 | 8 | 21682 |
| France | 9.5 | 9.7 | 9.8 | 10.8 | 9.7 | 9.8 | 9.8 | 10.0 | 10.0 | 10.0 | 10.1 | 9.9 | 10.0 | 0.2 | 2 | 109052 |
| Croatia | 2.4 | 2.5 | 2.6 | 2.7 | 2.9 | 3.0 | 3.0 | 3.0 | 3.1 | 3.4 | 3.4 | 3.0 | 3.0 | 0.4 | 20 | 596 |
| Italy | 8.7 | 8.5 | 7.6 | 7.0 | 7.0 | 7.0 | 8.9 | 8.3 | 8.6 | 8.5 | 6.6 | 7.1 | 7.1 | -0.4 | 5 | 52603 |
| Cyprus | 7.6 | 9.1 | 7.6 | 6.5 | 6.8 | 6.7 | 6.9 | 6.8 | 6.4 | 6.4 | 5.7 | 6.0 | 6.0 | -1.6 | 6 | 429 |
| Latvia | 2.8 | 2.7 | 2.5 | 3.1 | 3.8 | 4.0 | 4.1 | 3.9 | 4.5 | 4.4 | 4.3 | 4.2 | 3.5 | 1.0 | 18 | 319 |
| Lithuania | 2.2 | 2.1 | 1.8 | 2.2 | 2.3 | 2.2 | 2.2 | 2.2 | 2.3 | 2.2 | 1.9 | 1.5 | 1.4 | -0.5 | 27 | 189 |
| Luxembourg | 5.7 | 5.6 | 4.3 | 4.0 | 4.5 | 4.1 | 4.1 | 4.4 | 4.7 | 5.3 | 5.6 | 5.8 | 5.6 | 1.2 | 7 | 1317 |
| Hungary | 1.9 | 2.1 | 2.1 | 2.4 | 4.3 | 4.4 | 4.6 | 5.4 | 5.3 | 5.2 | 4.8 | 5.1 | 5.2 | 3.0 | 9 | 2606 |
| Malta | 1.7 | 1.4 | 1.4 | 1.6 | 4.1 | 1.6 | 1.6 | 1.7 | 1.8 | 2.1 | 1.9 | 1.6 | 1.4 | 0.0 | 26 | 55 |
| Netherlands | 2.6 | 2.6 | 2.6 | 3.0 | 3.0 | 3.1 | 3.2 | 3.5 | 4.3 | 3.7 | 3.8 | 3.7 | 3.7 | 1.1 | 17 | 11056 |
| Austria | 7.5 | 7.3 | 7.5 | 8.0 | 8.0 | 8.2 | 8.3 | 8.2 | 8.1 | 8.1 | 8.3 | 7.8 | 7.6 | 0.1 | 4 | 12329 |
| Poland | 4.5 | 4.1 | 4.4 | 4.7 | 4.8 | 4.7 | 4.7 | 4.5 | 4.8 | 5.3 | 5.4 | 5.0 | 4.9 | 0.5 | 12 | 8572 |
| Portugal | 2.9 | 2.9 | 3.0 | 3.2 | 3.1 | 3.4 | 3.6 | 4.2 | 4.2 | 4.5 | 4.6 | 4.2 | 4.5 | 1.5 | 15 | 3219 |
| Romania | 2.0 | 1.9 | 2.0 | 2.2 | 2.1 | 2.0 | 2.5 | 2.5 | 3.5 | 3.3 | 3.2 | 2.6 | 2.6 | 0.7 | 22 | 1411 |
| Slovenia | 6.3 | 5.5 | 4.2 | 2.7 | 3.0 | 3.0 | 3.4 | 3.6 | 3.6 | 3.5 | 3.3 | 3.3 | 3.4 | -0.8 | 19 | 582 |
| Slovakia | 3.1 | 3.0 | 2.8 | 3.1 | 3.0 | 2.9 | 3.7 | 3.6 | 3.6 | 3.2 | 3.2 | 3.0 | 2.9 | 0.1 | 21 | 886 |
| Finland | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 0.4 | 0.5 | 0.3 | 0.4 | 0.4 | 0.4 | 0.2 | 28 | 400 |
| Sweden | 22.3 | 22.7 | 23.6 | 23.1 | 22.7 | 23.2 | 23.9 | 23.9 | 23.6 | 23.2 | 23.7 | 23.6 | 23.7 | 0.1 | 1 | 48930 |
| United Kingdom | 4.5 | 4.4 | 4.5 | 5.2 | 5.7 | 5.0 | 5.3 | 5.3 | 5.2 | 5.2 | 5.0 | 5.2 | 5.2 | 0.7 | 10 | 42205 |
| Iceland | 7.7 | 8.1 | 7.8 | 7.7 | 7.3 | 6.8 | 7.2 | 7.4 | 10.9 | 10.2 | 5.5 | 7.9 | 7.8 | 0.0 |  | 637 |
| Norway | 1.7 | 1.7 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.6 | 1.8 | 2.0 | 2.1 | 2.2 | 2.1 | 0.3 |  | 3158 |

[^36]Table 13: Direct taxes as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 13.2 | 13.5 | 13.4 | 12.5 | 12.4 | 12.5 | 12.9 | 13.1 | 13.1 | 13.1 | 13.2 | 13.4 | 13.4 | 0.1 |  | 2136953 |
| EU-27 | 12.7 | 13.0 | 12.8 | 12.1 | 11.9 | 12.2 | 12.7 | 13.0 | 13.0 | 13.0 | 13.1 | 13.2 | 13.3 | 0.5 |  | 1793109 |
| EA-19 | 12.3 | 12.7 | 12.6 | 11.9 | 11.7 | 12.0 | 12.5 | 12.9 | 12.8 | 12.8 | 12.9 | 13.1 | 13.3 | 0.7 |  | 1537168 |
| Belgium | 17.0 | 16.7 | 17.0 | 15.8 | 16.2 | 16.7 | 17.2 | 17.8 | 17.7 | 17.3 | 16.9 | 17.5 | 17.7 | 0.7 |  | 81217 |
| Bulgaria | 5.0 | 7.7 | 6.3 | 5.5 | 5.1 | 4.8 | 4.9 | 5.4 | 5.6 | 5.6 | 5.8 | 6.0 | 6.0 | -0.3 | 26 | 3392 |
| Czechia | 8.6 | 8.8 | 7.8 | 7.1 | 6.8 | 7.0 | 7.0 | 7.2 | 7.3 | 7.2 | 7.6 | 7.7 | 8.0 | 0.3 | 18 | 16700 |
| Denmark | 29.0 | 28.8 | 28.2 | 28.6 | 28.7 | 28.7 | 29.4 | 30.4 | 33.3 | 30.8 | 30.0 | 30.2 | 29.1 | 0.9 | 1 | 86776 |
| Germany | 11.8 | 12.2 | 12.5 | 11.7 | 11.1 | 11.5 | 12.1 | 12.3 | 12.3 | 12.5 | 12.9 | 13.2 | 13.5 | 1.0 | 11 | 452051 |
| Estonia | 7.0 | 7.3 | 7.7 | 7.4 | 6.5 | 6.2 | 6.6 | 7.1 | 7.3 | 7.7 | 7.5 | 7.2 | 7.4 | -0.3 | 22 | 1929 |
| Ireland | 13.8 | 13.4 | 12.4 | 12.0 | 11.8 | 12.3 | 12.9 | 12.9 | 13.0 | 10.8 | 10.8 | 10.5 | 10.8 | -1.6 | 14 | 35089 |
| Greece | 8.4 | 8.4 | 8.4 | 8.8 | 8.4 | 9.3 | 10.9 | 10.6 | 9.8 | 9.6 | 10.1 | 9.9 | 10.2 | 1.8 | 15 | 18757 |
| Spain | 11.9 | 13.0 | 10.7 | 9.5 | 9.5 | 9.6 | 10.4 | 10.5 | 10.7 | 10.5 | 10.5 | 10.6 | 11.0 | 0.3 | 13 | 132841 |
| France | 12.3 | 12.2 | 12.3 | 11.0 | 11.6 | 12.2 | 12.9 | 13.4 | 13.2 | 13.2 | 13.1 | 13.5 | 13.9 | 1.6 | 8 | 327162 |
| Croatia | 7.0 | 7.5 | 7.3 | 7.4 | 6.6 | 6.4 | 6.3 | 6.5 | 6.3 | 6.1 | 6.5 | 6.3 | 6.5 | -0.8 | 25 | 3341 |
| Italy | 13.8 | 14.5 | 14.7 | 14.9 | 14.3 | 14.2 | 14.9 | 15.2 | 14.7 | 14.7 | 14.9 | 14.6 | 14.2 | -0.5 | 7 | 250404 |
| Cyprus | 9.2 | 11.9 | 11.1 | 9.6 | 9.4 | 10.1 | 9.9 | 10.4 | 10.4 | 9.9 | 9.3 | 9.2 | 9.1 | -2.0 | 17 | 1926 |
| Latvia | 7.9 | 8.3 | 9.1 | 7.0 | 7.4 | 7.3 | 7.7 | 7.7 | 7.8 | 7.9 | 8.4 | 8.6 | 7.4 | -1.6 | 21 | 2160 |
| Lithuania | 9.6 | 9.1 | 9.2 | 5.9 | 4.6 | 4.4 | 4.8 | 5.0 | 5.0 | 5.4 | 5.6 | 5.4 | 5.7 | -3.6 | 27 | 2569 |
| Luxembourg | 13.2 | 13.3 | 13.9 | 14.4 | 14.4 | 14.0 | 14.4 | 14.4 | 13.8 | 14.5 | 14.8 | 15.2 | 16.5 | 2.6 | 4 | 9926 |
| Hungary | 9.2 | 10.1 | 10.3 | 9.6 | 7.8 | 6.3 | 6.8 | 6.6 | 6.7 | 6.9 | 7.3 | 7.3 | 6.7 | -3.6 | 24 | 9010 |
| Malta | 11.6 | 12.9 | 12.4 | 13.2 | 12.5 | 12.6 | 13.3 | 13.8 | 13.7 | 13.0 | 13.5 | 14.1 | 13.6 | 1.2 | 10 | 1671 |
| Netherlands | 11.0 | 11.3 | 11.0 | 11.1 | 11.2 | 10.7 | 10.2 | 10.2 | 10.8 | 11.5 | 11.8 | 12.9 | 12.7 | 1.7 | 12 | 98298 |
| Austria | 12.8 | 13.3 | 13.9 | 12.6 | 12.7 | 12.8 | 13.1 | 13.7 | 13.8 | 14.2 | 12.9 | 13.0 | 13.6 | -0.3 | 9 | 52309 |
| Poland | 7.4 | 8.3 | 8.4 | 7.2 | 6.7 | 6.7 | 7.0 | 6.7 | 6.8 | 6.9 | 7.1 | 7.3 | 7.8 | -0.5 | 20 | 38956 |
| Portugal | 8.4 | 9.2 | 9.3 | 8.6 | 8.5 | 9.4 | 9.1 | 11.3 | 10.9 | 10.7 | 10.1 | 9.9 | 10.1 | 0.9 | 16 | 20686 |
| Romania | 6.0 | 6.6 | 6.4 | 5.9 | 5.8 | 6.1 | 5.8 | 5.9 | 6.2 | 6.6 | 6.4 | 6.1 | 4.9 | -1.5 | 28 | 10020 |
| Slovenia | 9.0 | 9.1 | 8.8 | 8.1 | 8.0 | 7.8 | 7.5 | 7.0 | 7.2 | 7.2 | 7.5 | 7.5 | 7.9 | -0.9 | 19 | 3599 |
| Slovakia | 6.2 | 6.3 | 6.6 | 5.7 | 5.5 | 5.6 | 5.6 | 6.2 | 6.7 | 7.1 | 7.2 | 7.2 | 7.3 | 0.7 | 23 | 6520 |
| Finland | 17.0 | 17.2 | 17.1 | 15.7 | 15.6 | 16.0 | 15.8 | 16.4 | 16.6 | 16.8 | 16.6 | 16.9 | 16.2 | -0.9 | 5 | 38056 |
| Sweden | 21.3 | 20.3 | 18.9 | 18.5 | 18.1 | 175 | 17.4 | 178 | 178 | 18.3 | 18.9 | 19.0 | 18.6 | -0.3 | 2 | 87745 |
| United Kingdom | 15.5 | 15.7 | 16.7 | 14.9 | 14.8 | 14.7 | 14.0 | 13.9 | 13.6 | 13.7 | 14.0 | 14.2 | 14.2 | -2.5 | 6 | 343845 |
| Iceland | 18.2 | 18.1 | 17.2 | 15.5 | 15.4 | 16.3 | 16.7 | 17.3 | 18.6 | 17.3 | 33.4 | 19.2 | 18.9 | 1.7 |  | 4153 |
| Norway | 22.4 | 21.3 | 21.9 | 20.0 | 20.8 | 21.5 | 21.1 | 19.2 | 17.5 | 16.2 | 15.8 | 16.2 | 17.7 | -4.2 |  | 65269 |

[^37]Table 14: Direct taxes as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 34.8 | 35.4 | 35.3 | 33.5 | 33.2 | 33.3 | 33.5 | 33.9 | 33.8 | 34.1 | 34.1 | 34.2 | 34.3 | -1.1 |  | 2136953 |
| EU-27 | 32.7 | 33.4 | 33.2 | 31.8 | 31.5 | 31.7 | 32.2 | 32.6 | 32.5 | 32.7 | 32.8 | 33.0 | 33.1 | -0.1 |  | 1793109 |
| EA-19 | 31.8 | 32.6 | 32.7 | 31.1 | 30.8 | 31.2 | 31.7 | 32.1 | 31.8 | 32.1 | 32.2 | 32.5 | 32.8 | 0.1 |  | 1537168 |
| Belgium | 38.9 | 38.5 | 38.6 | 36.6 | 37.1 | 37.7 | 37.8 | 38.7 | 38.8 | 38.4 | 38.1 | 39.1 | 39.4 | 0.8 | 7 | 81217 |
| Bulgaria | 16.9 | 24.5 | 20.6 | 20.3 | 19.5 | 19.1 | 18.4 | 18.8 | 19.9 | 19.3 | 20.0 | 20.3 | 20.2 | -0.4 | 24 | 3392 |
| Czechia | 25.3 | 25.5 | 23.5 | 22.0 | 20.8 | 20.7 | 20.3 | 20.6 | 21.6 | 21.2 | 21.8 | 21.8 | 22.2 | -1.2 | 21 | 16700 |
| Denmark | 62.5 | 62.1 | 62.9 | 63.5 | 63.8 | 63.7 | 64.2 | 65.7 | 68.2 | 66.4 | 65.3 | 65.6 | 64.6 | 1.6 | 1 | 86776 |
| Germany | 31.3 | 32.2 | 32.8 | 30.3 | 29.8 | 30.6 | 31.4 | 31.9 | 32.0 | 32.3 | 32.9 | 33.3 | 33.7 | 0.8 | 10 | 452051 |
| Estonia | 22.9 | 23.5 | 24.6 | 21.2 | 19.8 | 19.9 | 20.8 | 22.7 | 23.0 | 23.4 | 22.3 | 22.0 | 22.6 | -2.0 | 19 | 1929 |
| Ireland | 44.1 | 43.6 | 42.8 | 42.6 | 42.6 | 43.8 | 45.4 | 44.8 | 44.8 | 46.1 | 45.9 | 46.0 | 47.9 | 5.0 | 2 | 35089 |
| Greece | 27.1 | 26.4 | 26.3 | 28.5 | 26.1 | 27.8 | 30.4 | 29.6 | 27.2 | 26.3 | 26.3 | 25.7 | 26.1 | -0.2 | 17 | 18757 |
| Spain | 33.0 | 35.8 | 33.3 | 32.1 | 30.2 | 30.8 | 32.0 | 31.7 | 31.4 | 31.1 | 31.0 | 31.1 | 31.8 | -1.5 | 13 | 132841 |
| France | 28.3 | 28.4 | 28.8 | 26.2 | 27.4 | 28.1 | 28.9 | 29.3 | 28.9 | 29.0 | 28.7 | 29.0 | 29.9 | 1.1 | 14 | 327162 |
| Croatia | 19.1 | 20.3 | 19.9 | 20.2 | 18.4 | 18.2 | 17.6 | 17.9 | 17.1 | 16.4 | 17.3 | 16.6 | 16.8 | -3.1 | 28 | 3341 |
| Italy | 34.4 | 35.1 | 35.7 | 35.8 | 34.6 | 34.5 | 34.5 | 35.2 | 34.2 | 34.4 | 35.4 | 34.8 | 34.0 | -1.8 | 9 | 250404 |
| Cyprus | 28.7 | 32.9 | 31.9 | 30.2 | 29.5 | 31.8 | 31.2 | 32.7 | 30.8 | 29.8 | 28.8 | 27.6 | 26.9 | -4.9 | 16 | 1926 |
| Latvia | 27.5 | 29.3 | 32.4 | 25.5 | 26.0 | 25.8 | 26.4 | 26.4 | 26.3 | 26.2 | 27.1 | 27.6 | 23.9 | -8.5 | 18 | 2160 |
| Lithuania | 31.7 | 30.2 | 30.2 | 19.7 | 16.3 | 16.0 | 17.9 | 18.4 | 18.3 | 18.8 | 19.0 | 18.3 | 18.8 | -11.4 | 25 | 2569 |
| Luxembourg | 36.8 | 36.5 | 37.8 | 37.5 | 38.3 | 37.7 | 37.4 | 37.5 | 36.7 | 39.0 | 40.0 | 40.4 | 42.0 | 4.2 | 6 | 9926 |
| Hungary | 25.1 | 25.6 | 26.2 | 24.7 | 21.1 | 17.1 | 17.3 | 17.0 | 17.4 | 17.6 | 18.5 | 18.9 | 17.9 | -8.2 | 27 | 9010 |
| Malta | 36.3 | 39.2 | 38.5 | 40.6 | 39.0 | 39.3 | 40.9 | 42.3 | 42.3 | 42.3 | 43.4 | 44.0 | 42.6 | 4.1 | 3 | 1671 |
| Netherlands | 30.5 | 31.7 | 30.5 | 31.6 | 31.6 | 30.3 | 28.7 | 28.3 | 29.1 | 31.1 | 30.7 | 33.4 | 32.8 | 2.3 | 11 | 98298 |
| Austria | 31.6 | 32.7 | 33.4 | 30.7 | 30.9 | 31.0 | 31.3 | 32.0 | 32.3 | 32.9 | 30.8 | 31.1 | 32.1 | -1.3 | 12 | 52309 |
| Poland | 21.9 | 23.9 | 24.6 | 23.0 | 21.4 | 21.2 | 21.8 | 21.1 | 21.3 | 21.4 | 21.3 | 21.5 | 22.3 | -2.3 | 20 | 38956 |
| Portugal | 26.6 | 28.8 | 29.3 | 29.0 | 27.9 | 29.2 | 28.6 | 33.3 | 31.8 | 31.2 | 29.6 | 29.1 | 29.1 | -0.2 | 15 | 20686 |
| Romania | 21.0 | 23.1 | 23.9 | 23.5 | 21.9 | 21.5 | 20.9 | 21.6 | 22.5 | 23.5 | 24.9 | 24.4 | 18.8 | -5.1 | 26 | 10020 |
| Slovenia | 23.3 | 23.8 | 23.4 | 21.7 | 21.1 | 20.8 | 19.9 | 18.6 | 19.2 | 19.3 | 19.9 | 20.1 | 20.9 | -2.5 | 23 | 3599 |
| Slovakia | 21.3 | 21.6 | 22.8 | 19.9 | 19.6 | 19.2 | 19.7 | 20.1 | 21.1 | 22.0 | 21.8 | 21.3 | 21.3 | -1.5 | 22 | 6520 |
| Finland | 40.5 | 41.6 | 41.6 | 38.5 | 38.4 | 38.2 | 37.2 | 37.9 | 38.1 | 38.5 | 38.0 | 39.3 | 38.4 | -3.2 | 8 | 38056 |
| Sweden | 46.1 | 45.0 | 42.8 | 42.1 | 42.2 | 41.7 | 41.2 | 41.7 | 42.1 | 42.9 | 42.8 | 43.0 | 42.6 | -0.2 | 4 | 87745 |
| United Kingdom | 46.3 | 46.5 | 48.5 | 46.2 | 44.5 | 43.6 | 42.3 | 42.2 | 41.8 | 41.9 | 42.1 | 42.1 | 42.1 | -6.4 | 5 | 343845 |
| Iceland | 45.3 | 46.8 | 49.8 | 49.6 | 47.5 | 48.8 | 49.0 | 50.2 | 49.9 | 48.9 | 65.7 | 51.1 | 51.2 | 1.4 |  | 4153 |
| Norway | 52.5 | 50.5 | 52.9 | 48.4 | 49.6 | 51.0 | 50.7 | 48.0 | 45.0 | 41.9 | 40.4 | 41.5 | 44.3 | -8.5 |  | 65269 |

[^38]Table 15: Taxes on individual or household income including holding gains as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 8.9 | 9.0 | 9.1 | 9.0 | 8.8 | 8.9 | 9.2 | 9.4 | 9.4 | 9.4 | 9.3 | 9.4 | 9.5 | 0.4 |  | 1510667 |
| EU-27 | 8.7 | 8.8 | 9.0 | 8.9 | 8.7 | 8.8 | 9.2 | 9.4 | 9.5 | 9.4 | 9.3 | 9.4 | 9.6 | 0.6 |  | 1290452 |
| EA-19 | 8.3 | 8.5 | 8.7 | 8.7 | 8.5 | 8.6 | 9.0 | 9.2 | 9.2 | 9.2 | 9.1 | 9.2 | 9.5 | 0.7 |  | 1094665 |
| Belgium | 12.0 | 11.8 | 12.3 | 12.1 | 12.2 | 12.4 | 12.6 | 13.0 | 12.9 | 12.4 | 12.0 | 11.9 | 11.8 | -0.5 | 4 | 54388 |
| Bulgaria | 2.5 | 3.0 | 2.8 | 2.8 | 2.8 | 2.7 | 2.8 | 2.9 | 3.2 | 3.1 | 3.1 | 3.3 | 3.3 | 0.6 | 26 | 1874 |
| Czechia | 3.9 | 4.1 | 3.5 | 3.4 | 3.3 | 3.5 | 3.6 | 3.7 | 3.7 | 3.6 | 3.8 | 4.0 | 4.3 | 0.8 | 22 | 9006 |
| Denmark | 24.0 | 24.1 | 24.0 | 25.0 | 24.9 | 24.9 | 25.2 | 26.0 | 29.0 | 26.4 | 25.6 | 25.4 | 24.7 | 0.7 | 1 | 73754 |
| Germany | 8.1 | 8.4 | 9.0 | 8.9 | 8.2 | 8.2 | 8.7 | 9.0 | 8.9 | 9.1 | 9.2 | 9.5 | 9.7 | 0.6 | 6 | 323363 |
| Estonia | 5.5 | 5.7 | 6.1 | 5.5 | 5.2 | 5.0 | 5.2 | 5.4 | 5.6 | 5.7 | 5.8 | 5.7 | 5.4 | -0.7 | 18 | 1411 |
| Ireland | 9.5 | 9.5 | 9.0 | 8.9 | 8.7 | 9.2 | 9.6 | 9.5 | 9.4 | 7.5 | 7.5 | 7.2 | 7.1 | -1.9 | 14 | 23074 |
| Greece | 4.3 | 4.5 | 4.5 | 4.4 | 4.0 | 4.7 | 6.9 | 5.9 | 5.9 | 5.7 | 5.8 | 6.2 | 6.2 | 1.6 | 16 | 11427 |
| Spain | 7.0 | 7.6 | 7.1 | 6.7 | 7.0 | 7.2 | 7.5 | 7.6 | 7.7 | 7.4 | 7.3 | 7.5 | 7.8 | 0.7 | 12 | 93247 |
| France | 7.8 | 7.7 | 7.9 | 7.8 | 7.7 | 7.9 | 8.5 | 8.8 | 8.8 | 8.8 | 8.7 | 8.7 | 9.6 | 1.7 | 8 | 226324 |
| Croatia | 3.6 | 3.9 | 3.9 | 3.9 | 3.5 | 3.4 | 3.7 | 3.9 | 3.9 | 3.5 | 3.6 | 3.3 | 3.5 | -0.3 | 25 | 1831 |
| Italy | 10.5 | 10.9 | 11.3 | 11.2 | 11.3 | 11.1 | 11.8 | 11.9 | 11.9 | 12.1 | 11.8 | 11.7 | 11.6 | 0.3 | 5 | 204405 |
| Cyprus | 3.8 | 5.3 | 4.3 | 3.3 | 3.4 | 3.5 | 3.5 | 2.8 | 2.7 | 2.7 | 2.8 | 3.0 | 3.2 | -1.1 | 27 | 668 |
| Latvia | 5.6 | 5.7 | 6.0 | 5.3 | 6.2 | 5.6 | 5.7 | 5.8 | 5.9 | 5.9 | 6.3 | 6.6 | 6.0 | 0.0 | 17 | 1742 |
| Lithuania | 6.8 | 6.5 | 6.5 | 4.1 | 3.6 | 3.5 | 3.5 | 3.6 | 3.6 | 3.9 | 4.0 | 3.8 | 4.1 | -2.4 | 23 | 1838 |
| Luxembourg | 7.5 | 7.2 | 8.0 | 7.9 | 7.9 | 8.2 | 8.4 | 8.7 | 8.7 | 9.1 | 9.1 | 8.9 | 9.3 | 1.4 | 9 | 5599 |
| Hungary | 6.6 | 7.1 | 7.5 | 7.2 | 6.4 | 4.8 | 5.2 | 5.0 | 4.9 | 4.9 | 4.8 | 5.0 | 5.2 | -2.3 | 21 | 6904 |
| Malta | 6.7 | 5.9 | 5.7 | 6.4 | 5.9 | 6.4 | 6.6 | 6.8 | 6.6 | 6.2 | 6.6 | 6.9 | 7.3 | 1.6 | 13 | 905 |
| Netherlands | 6.4 | 6.7 | 6.5 | 7.7 | 7.6 | 7.3 | 6.8 | 6.7 | 6.9 | 7.4 | 7.1 | 8.3 | 8.0 | 1.5 | 11 | 61559 |
| Austria | 9.5 | 9.7 | 10.3 | 9.7 | 9.6 | 9.6 | 9.9 | 10.1 | 10.4 | 10.8 | 9.3 | 9.3 | 9.6 | -0.6 | 7 | 37175 |
| Poland | 4.6 | 5.2 | 5.3 | 4.5 | 4.3 | 4.3 | 4.5 | 4.5 | 4.6 | 4.7 | 4.8 | 5.0 | 5.3 | 0.0 | 20 | 26400 |
| Portugal | 5.1 | 5.3 | 5.4 | 5.5 | 5.4 | 6.0 | 5.8 | 7.7 | 7.7 | 7.3 | 6.8 | 6.4 | 6.5 | 1.1 | 15 | 13317 |
| Romania | 2.9 | 3.2 | 3.2 | 3.3 | 3.2 | 3.3 | 3.4 | 3.4 | 3.5 | 3.7 | 3.6 | 3.6 | 2.4 | -0.8 | 28 | 4875 |
| Slovenia | 5.7 | 5.5 | 5.7 | 5.7 | 5.5 | 5.5 | 5.6 | 5.1 | 5.0 | 5.1 | 5.2 | 5.1 | 5.3 | -0.4 | 19 | 2439 |
| Slovakia | 2.9 | 2.9 | 3.1 | 2.8 | 2.6 | 2.8 | 2.9 | 2.9 | 3.0 | 3.1 | 3.3 | 3.4 | 3.6 | 0.5 | 24 | 3216 |
| Finland | 12.7 | 12.5 | 12.7 | 12.7 | 12.0 | 12.2 | 12.4 | 12.7 | 13.3 | 13.2 | 12.9 | 12.5 | 12.2 | -0.5 | 3 | 28569 |
| Sweden | 17.2 | 16.3 | 15.8 | 15.4 | 14.6 | 14.2 | 14.5 | 14.7 | 14.8 | 15.0 | 15.6 | 15.6 | 15.1 | -0.7 | 2 | 71143 |
| United Kingdom | 9.8 | 10.0 | 10.1 | 9.8 | 9.5 | 9.5 | 9.0 | 8.9 | 8.7 | 8.9 | 9.0 | 9.1 | 9.1 | -1.0 | 10 | 220215 |
| Iceland | 14.2 | 13.8 | 13.6 | 12.1 | 12.1 | 12.8 | 13.0 | 13.4 | 13.4 | 13.3 | 13.8 | 14.7 | 15.0 | 1.5 |  | 3303 |
| Norway | 8.9 | 9.3 | 8.9 | 9.9 | 9.9 | 9.7 | 9.7 | 9.9 | 9.9 | 10.8 | 10.7 | 10.3 | 10.0 | 1.1 |  | 36818 |

[^39]Table 16: Taxes on individual or household income including holding gains as $\%$ of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 23.4 | 23.8 | 24.2 | 24.3 | 23.7 | 23.6 | 23.9 | 24.2 | 24.3 | 24.3 | 24.0 | 24.0 | 24.2 | 0.0 |  | 1510667 |
| EU-27 | 22.4 | 22.7 | 23.4 | 23.4 | 23.0 | 22.9 | 23.4 | 23.7 | 23.9 | 23.8 | 23.5 | 23.6 | 23.8 | 0.4 |  | 1290452 |
| EA-19 | 21.4 | 21.8 | 22.7 | 22.7 | 22.3 | 22.2 | 22.8 | 23.0 | 23.0 | 23.1 | 22.7 | 22.9 | 23.4 | 0.7 |  | 1094665 |
| Belgium | 27.5 | 27.3 | 27.9 | 27.9 | 27.9 | 28.0 | 27.7 | 28.3 | 28.3 | 27.7 | 27.0 | 26.7 | 26.4 | -1.5 | 7 | 54388 |
| Bulgaria | 8.4 | 9.5 | 9.0 | 10.2 | 10.9 | 10.7 | 10.6 | 10.2 | 11.3 | 10.6 | 10.8 | 11.2 | 11.2 | 2.2 | 24 | 1874 |
| Czechia | 11.6 | 11.8 | 10.5 | 10.7 | 10.1 | 10.5 | 10.4 | 10.6 | 11.0 | 10.5 | 11.0 | 11.3 | 12.0 | 1.4 | 23 | 9006 |
| Denmark | 51.7 | 52.0 | 53.7 | 55.7 | 55.3 | 55.3 | 55.1 | 56.3 | 59.3 | 57.0 | 55.8 | 55.3 | 54.9 | 1.2 | 1 | 73754 |
| Germany | 21.4 | 22.3 | 23.7 | 23.1 | 22.0 | 21.8 | 22.6 | 23.4 | 23.3 | 23.5 | 23.5 | 23.9 | 24.1 | 0.4 | 8 | 323363 |
| Estonia | 18.1 | 18.4 | 19.5 | 16.0 | 15.9 | 16.1 | 16.4 | 17.2 | 17.6 | 17.2 | 17.3 | 17.3 | 16.5 | -2.9 | 17 | 1411 |
| Ireland | 30.3 | 30.7 | 31.1 | 31.8 | 31.4 | 32.5 | 33.9 | 32.8 | 32.5 | 32.1 | 32.0 | 31.6 | 31.5 | 0.3 | 3 | 23074 |
| Greece | 14.0 | 14.2 | 14.3 | 14.5 | 12.4 | 14.1 | 19.3 | 16.6 | 16.3 | 15.6 | 15.1 | 16.0 | 15.9 | 1.6 | 18 | 11427 |
| Spain | 19.5 | 20.7 | 22.0 | 22.4 | 22.3 | 23.1 | 23.2 | 23.0 | 22.8 | 21.8 | 21.7 | 22.0 | 22.3 | 0.3 | 12 | 93247 |
| France | 18.0 | 17.9 | 18.5 | 18.5 | 18.2 | 18.2 | 19.1 | 19.4 | 19.3 | 19.2 | 19.0 | 18.6 | 20.7 | 2.2 | 13 | 226324 |
| Croatia | 9.8 | 10.5 | 10.4 | 10.6 | 9.6 | 9.8 | 10.3 | 10.6 | 10.5 | 9.5 | 9.6 | 8.7 | 9.2 | -1.3 | 27 | 1831 |
| Italy | 26.2 | 26.3 | 27.4 | 27.1 | 27.4 | 26.9 | 27.4 | 27.5 | 27.7 | 28.2 | 28.1 | 28.0 | 27.7 | 0.3 | 5 | 204405 |
| Cyprus | 11.9 | 14.8 | 12.3 | 10.4 | 10.8 | 11.0 | 11.2 | 8.8 | 8.0 | 8.2 | 8.5 | 9.1 | 9.3 | -2.9 | 26 | 668 |
| Latvia | 19.5 | 20.1 | 21.4 | 19.4 | 21.8 | 19.7 | 19.7 | 19.8 | 19.9 | 19.8 | 20.4 | 21.2 | 19.3 | -2.1 | 15 | 1742 |
| Lithuania | 22.5 | 21.7 | 21.2 | 13.5 | 12.7 | 12.8 | 12.9 | 13.3 | 13.2 | 13.3 | 13.4 | 13.0 | 13.5 | -7.7 | 22 | 1838 |
| Luxembourg | 21.0 | 19.8 | 21.6 | 20.5 | 20.9 | 22.1 | 21.8 | 22.8 | 23.1 | 24.4 | 24.6 | 23.6 | 23.7 | 2.1 | 9 | 5599 |
| Hungary | 18.0 | 17.9 | 18.9 | 18.4 | 17.1 | 13.2 | 13.4 | 12.8 | 12.7 | 12.5 | 12.1 | 13.1 | 13.7 | -5.2 | 21 | 6904 |
| Malta | 20.9 | 18.1 | 17.9 | 19.7 | 18.5 | 20.0 | 20.3 | 21.0 | 20.3 | 20.1 | 21.0 | 21.6 | 23.1 | 5.2 | 10 | 905 |
| Netherlands | 17.7 | 18.7 | 18.1 | 21.9 | 21.5 | 20.6 | 19.2 | 18.7 | 18.6 | 20.1 | 18.4 | 21.5 | 20.5 | 2.4 | 14 | 61559 |
| Austria | 23.5 | 23.9 | 24.7 | 23.7 | 23.5 | 23.4 | 23.7 | 23.7 | 24.3 | 24.9 | 22.3 | 22.3 | 22.8 | -1.9 | 11 | 37175 |
| Poland | 13.7 | 14.9 | 15.5 | 14.5 | 13.9 | 13.6 | 13.9 | 14.0 | 14.3 | 14.4 | 14.5 | 14.6 | 15.1 | -0.4 | 19 | 26400 |
| Portugal | 16.3 | 16.7 | 17.0 | 18.5 | 17.7 | 18.5 | 18.4 | 22.7 | 22.5 | 21.3 | 19.9 | 18.9 | 18.7 | 1.8 | 16 | 13317 |
| Romania | 9.9 | 11.2 | 12.0 | 13.1 | 12.3 | 11.7 | 12.3 | 12.3 | 12.8 | 13.0 | 14.1 | 14.2 | 9.1 | -2.9 | 28 | 4875 |
| Slovenia | 14.6 | 14.4 | 15.3 | 15.2 | 14.6 | 14.8 | 14.9 | 13.5 | 13.5 | 13.5 | 13.9 | 13.6 | 14.2 | -1.1 | 20 | 2439 |
| Slovakia | 9.9 | 9.9 | 10.5 | 9.7 | 9.4 | 9.7 | 10.1 | 9.5 | 9.4 | 9.5 | 10.0 | 9.9 | 10.5 | 0.0 | 25 | 3216 |
| Finland | 30.3 | 30.2 | 30.8 | 31.1 | 29.5 | 29.2 | 29.3 | 29.3 | 30.6 | 30.2 | 29.6 | 29.2 | 28.9 | -2.0 | 4 | 28569 |
| Sweden | 37.2 | 36.1 | 35.8 | 35.1 | 34.0 | 33.7 | 34.4 | 34.5 | 34.9 | 35.0 | 35.3 | 35.4 | 34.5 | -1.3 | 2 | 71143 |
| United Kingdom | 29.1 | 29.8 | 29.2 | 30.4 | 28.6 | 28.1 | 27.2 | 27.2 | 26.9 | 27.3 | 27.0 | 26.9 | 27.0 | -2.2 | 6 | 220215 |
| Iceland | 35.2 | 35.7 | 39.2 | 38.7 | 37.3 | 38.3 | 38.2 | 38.8 | 35.8 | 37.5 | 27.1 | 39.1 | 40.7 | 1.5 |  | 3303 |
| Norway | 20.7 | 22.2 | 21.5 | 24.1 | 23.6 | 23.1 | 23.4 | 24.8 | 25.3 | 27.9 | 27.5 | 26.4 | 25.0 | 3.5 |  | 36818 |

[^40]Table 17: Taxes on the income or profits of corporations including holding gains as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 3.1 | 3.2 | 2.9 | 2.2 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.6 | 2.7 | 2.7 | -0.1 |  | 431769 |
| EU-27 | 3.1 | 3.2 | 2.8 | 2.1 | 2.2 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.6 | 2.7 | 2.7 | -0.1 |  | 367086 |
| EA-19 | 3.1 | 3.2 | 2.8 | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 | 2.4 | 2.4 | 2.6 | 2.7 | 2.7 | -0.1 |  | 317690 |
| Belgium | 3.5 | 3.4 | 3.3 | 2.3 | 2.5 | 2.8 | 3.0 | 3.1 | 3.1 | 3.3 | 3.4 | 4.1 | 4.3 | 1.0 | 4 | 19766 |
| Bulgaria | 2.0 | 4.1 | 3.0 | 2.4 | 1.9 | 1.8 | 1.7 | 2.1 | 2.0 | 2.1 | 2.2 | 2.2 | 2.2 | -0.8 | 19 | 1259 |
| Czechia | 4.4 | 4.5 | 4.0 | 3.4 | 3.2 | 3.2 | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 | -0.5 | 5 | 7266 |
| Denmark | 3.7 | 3.2 | 2.6 | 1.9 | 2.3 | 2.2 | 2.6 | 2.8 | 2.8 | 2.8 | 2.9 | 3.3 | 2.9 | 0.4 | 11 | 8749 |
| Germany | 2.8 | 2.8 | 2.5 | 1.9 | 2.0 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.7 | 2.7 | 2.9 | 0.4 | 12 | 96342 |
| Estonia | 1.5 | 1.6 | 1.6 | 1.8 | 1.3 | 1.2 | 1.4 | 1.7 | 1.7 | 2.0 | 1.7 | 1.5 | 2.0 | 0.4 | 23 | 518 |
| Ireland | 3.8 | 3.4 | 2.8 | 2.3 | 2.4 | 2.2 | 2.3 | 2.4 | 2.4 | 2.6 | 2.7 | 2.8 | 3.2 | 0.5 | 9 | 10500 |
| Greece | 2.5 | 2.3 | 2.1 | 2.5 | 2.5 | 2.1 | 1.1 | 1.1 | 1.9 | 2.1 | 2.5 | 1.9 | 2.2 | 0.0 | 20 | 3998 |
| Spain | 4.0 | 4.6 | 2.8 | 2.2 | 1.8 | 1.8 | 2.1 | 2.0 | 2.0 | 2.2 | 2.2 | 2.2 | 2.5 | -0.3 | 17 | 29711 |
| France | 3.0 | 3.0 | 3.0 | 1.8 | 2.3 | 2.6 | 2.7 | 2.8 | 2.7 | 2.6 | 2.6 | 2.9 | 2.7 | -0.3 | 14 | 63487 |
| Croatia | 2.8 | 3.1 | 2.9 | 2.6 | 1.9 | 2.3 | 2.0 | 2.0 | 1.8 | 1.9 | 2.2 | 2.3 | 2.3 | -0.6 | 18 | 1177 |
| Italy | 2.8 | 3.1 | 2.9 | 2.4 | 2.3 | 2.2 | 2.3 | 2.5 | 2.2 | 2.0 | 2.1 | 2.1 | 1.9 | -1.1 | 25 | 32783 |
| Cyprus | 4.9 | 6.1 | 6.4 | 5.9 | 5.5 | 6.2 | 5.7 | 6.5 | 6.4 | 5.9 | 5.5 | 5.5 | 5.5 | -0.9 | 3 | 1155 |
| Latvia | 2.1 | 2.5 | 3.0 | 1.5 | 1.0 | 1.4 | 1.6 | 1.6 | 1.5 | 1.6 | 1.7 | 1.6 | 1.1 | -1.9 | 28 | 308 |
| Lithuania | 2.8 | 2.5 | 2.7 | 1.8 | 1.0 | 0.8 | 1.3 | 1.4 | 1.4 | 1.5 | 1.6 | 1.5 | 1.5 | -1.2 | 26 | 691 |
| Luxembourg | 5.0 | 5.3 | 5.3 | 5.6 | 5.8 | 5.0 | 5.1 | 4.8 | 4.3 | 4.4 | 4.5 | 5.1 | 5.8 | 0.6 | 1 | 3494 |
| Hungary | 2.3 | 2.7 | 2.6 | 2.1 | 1.1 | 1.1 | 1.3 | 1.2 | 1.5 | 1.6 | 2.1 | 1.9 | 1.2 | -1.4 | 27 | 1606 |
| Malta | 4.1 | 6.0 | 5.9 | 5.9 | 5.7 | 5.4 | 5.9 | 6.2 | 6.0 | 6.1 | 6.3 | 6.5 | 5.6 | -0.4 | 2 | 684 |
| Netherlands | 3.4 | 3.4 | 3.3 | 2.1 | 2.3 | 2.2 | 2.1 | 2.1 | 2.5 | 2.7 | 3.3 | 3.3 | 3.5 | 0.2 | 6 | 27009 |
| Austria | 2.2 | 2.5 | 2.5 | 1.8 | 2.0 | 2.1 | 2.1 | 2.2 | 2.2 | 2.3 | 2.4 | 2.5 | 2.8 | 0.2 | 13 | 10686 |
| Poland | 2.4 | 2.7 | 2.7 | 2.2 | 1.9 | 2.0 | 2.1 | 1.8 | 1.7 | 1.8 | 1.8 | 1.9 | 2.1 | -0.6 | 21 | 10401 |
| Portugal | 2.9 | 3.5 | 3.5 | 2.8 | 2.7 | 3.1 | 2.8 | 3.3 | 2.8 | 3.1 | 3.0 | 3.2 | 3.3 | -0.2 | 7 | 6802 |
| Romania | 2.9 | 3.0 | 2.9 | 2.3 | 2.1 | 2.3 | 1.9 | 2.0 | 2.1 | 2.3 | 2.2 | 2.0 | 2.1 | -0.8 | 22 | 4227 |
| Slovenia | 2.9 | 3.2 | 2.5 | 1.8 | 1.8 | 1.6 | 1.2 | 1.2 | 1.4 | 1.5 | 1.6 | 1.8 | 1.9 | -0.5 | 24 | 886 |
| Slovakia | 2.8 | 2.9 | 3.0 | 2.5 | 2.4 | 2.4 | 2.3 | 2.8 | 3.3 | 3.7 | 3.5 | 3.5 | 3.3 | 0.2 | 8 | 2935 |
| Finland | 3.2 | 3.7 | 3.3 | 1.9 | 2.4 | 2.6 | 2.1 | 2.3 | 1.9 | 2.1 | 2.2 | 2.7 | 2.5 | -0.8 | 16 | 5936 |
| Sweden | 3.4 | 3.6 | 2.6 | 2.6 | 3.1 | 2.9 | 2.5 | 2.6 | 2.6 | 2.9 | 2.9 | 2.9 | 3.1 | 0.5 | 10 | 14711 |
| United Kingdom | 3.5 | 3.3 | 3.0 | 2.6 | 2.9 | 2.8 | 2.6 | 2.5 | 2.5 | 2.3 | 2.7 | 2.7 | 2.7 | -0.3 | 15 | 64683 |
| Iceland | 2.4 | 2.4 | 1.9 | 1.6 | 1.0 | 1.8 | 1.9 | 2.1 | 3.3 | 2.3 | 2.5 | 3.1 | 2.4 | 0.5 |  | 531 |
| Norway | 12.5 | 10.8 | 12.0 | 9.0 | 9.9 | 10.7 | 10.3 | 8.3 | 6.6 | 4.5 | 4.1 | 4.9 | 6.8 | -5.2 |  | 25031 |

[^41]Table 18: Taxes on the income or profits of corporations including holding gains as $\%$ of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 8.3 | 8.5 | 7.6 | 5.9 | 6.3 | 6.4 | 6.4 | 6.3 | 6.2 | 6.3 | 6.7 | 6.9 | 6.9 | -0.6 |  | 431769 |
| EU-27 | 7.9 | 8.2 | 7.4 | 5.6 | 5.9 | 6.1 | 6.1 | 6.1 | 6.0 | 6.2 | 6.5 | 6.7 | 6.8 | -0.6 |  | 367086 |
| EA-19 | 7.9 | 8.2 | 7.4 | 5.4 | 5.8 | 6.1 | 6.1 | 6.1 | 6.0 | 6.1 | 6.5 | 6.7 | 6.8 | -0.6 |  | 317690 |
| Belgium | 8.0 | 7.9 | 7.5 | 5.4 | 5.8 | 6.4 | 6.6 | 6.7 | 6.8 | 7.3 | 7.7 | 9.1 | 9.6 | 2.1 | 6 | 19766 |
| Bulgaria | 6.8 | 13.1 | 9.8 | 8.8 | 7.4 | 6.9 | 6.3 | 7.3 | 7.1 | 7.3 | 7.6 | 7.5 | 7.5 | -2.3 | 12 | 1259 |
| Czechia | 12.9 | 12.9 | 12.1 | 10.4 | 9.8 | 9.5 | 9.2 | 9.3 | 9.8 | 10.0 | 10.1 | 9.9 | 9.7 | -2.4 | 5 | 7266 |
| Denmark | 8.0 | 6.8 | 5.7 | 4.2 | 5.0 | 4.8 | 5.7 | 6.1 | 5.8 | 6.1 | 6.3 | 7.2 | 6.5 | 0.8 | 17 | 8749 |
| Germany | 7.4 | 7.4 | 6.6 | 4.8 | 5.5 | 6.3 | 6.6 | 6.2 | 6.1 | 6.1 | 6.8 | 6.9 | 7.2 | 0.6 | 13 | 96342 |
| Estonia | 4.8 | 5.1 | 5.1 | 5.2 | 4.0 | 3.8 | 4.4 | 5.5 | 5.4 | 6.2 | 5.1 | 4.7 | 6.1 | 0.9 | 18 | 518 |
| Ireland | 12.0 | 11.0 | 9.6 | 8.3 | 8.5 | 7.9 | 8.1 | 8.3 | 8.3 | 11.3 | 11.6 | 12.3 | 14.3 | 4.7 | 4 | 10500 |
| Greece | 8.2 | 7.2 | 6.7 | 8.2 | 7.9 | 6.1 | 3.0 | 3.2 | 5.2 | 5.9 | 6.5 | 5.0 | 5.6 | -1.2 | 23 | 3998 |
| Spain | 11.2 | 12.6 | 8.6 | 7.4 | 5.9 | 5.7 | 6.6 | 6.0 | 5.9 | 6.5 | 6.6 | 6.6 | 7.1 | -1.5 | 15 | 29711 |
| France | 7.0 | 7.1 | 7.0 | 4.2 | 5.5 | 6.1 | 6.0 | 6.1 | 5.8 | 5.8 | 5.7 | 6.3 | 5.8 | -1.2 | 22 | 63487 |
| Croatia | 7.7 | 8.3 | 7.9 | 7.0 | 5.4 | 6.6 | 5.6 | 5.6 | 4.8 | 5.0 | 5.8 | 6.1 | 5.9 | -2.0 | 21 | 1177 |
| Italy | 7.1 | 7.6 | 7.1 | 5.7 | 5.5 | 5.3 | 5.4 | 5.8 | 5.0 | 4.7 | 5.1 | 5.0 | 4.4 | -2.7 | 26 | 32783 |
| Cyprus | 15.4 | 17.0 | 18.4 | 18.5 | 17.4 | 19.5 | 18.1 | 20.5 | 18.9 | 17.7 | 17.1 | 16.6 | 16.2 | -2.3 | 2 | 1155 |
| Latvia | 7.4 | 8.9 | 10.7 | 5.6 | 3.4 | 4.9 | 5.6 | 5.5 | 5.2 | 5.3 | 5.4 | 5.1 | 3.4 | -7.2 | 27 | 308 |
| Lithuania | 9.1 | 8.4 | 8.9 | 6.0 | 3.5 | 3.0 | 4.8 | 5.1 | 5.0 | 5.3 | 5.4 | 5.1 | 5.1 | -3.8 | 25 | 691 |
| Luxembourg | 13.9 | 14.6 | 14.3 | 14.6 | 15.3 | 13.4 | 13.3 | 12.4 | 11.4 | 11.9 | 12.1 | 13.5 | 14.8 | 0.5 | 3 | 3494 |
| Hungary | 6.3 | 6.9 | 6.5 | 5.4 | 3.1 | 3.1 | 3.2 | 3.0 | 3.9 | 4.1 | 5.4 | 4.8 | 3.2 | -3.3 | 28 | 1606 |
| Malta | 12.9 | 18.3 | 18.4 | 18.3 | 18.0 | 16.8 | 18.1 | 19.1 | 18.6 | 19.8 | 20.1 | 20.3 | 17.4 | -1.0 | 1 | 684 |
| Netherlands | 9.5 | 9.6 | 9.1 | 6.0 | 6.4 | 6.1 | 5.9 | 5.9 | 6.9 | 7.4 | 8.7 | 8.5 | 9.0 | -0.1 | 9 | 27009 |
| Austria | 5.5 | 6.1 | 6.1 | 4.3 | 4.8 | 5.1 | 5.0 | 5.2 | 5.1 | 5.3 | 5.8 | 6.0 | 6.6 | 0.4 | 16 | 10686 |
| Poland | 7.1 | 7.9 | 7.9 | 7.2 | 6.2 | 6.4 | 6.5 | 5.6 | 5.5 | 5.7 | 5.5 | 5.7 | 5.9 | -1.9 | 20 | 10401 |
| Portugal | 9.1 | 11.0 | 11.2 | 9.3 | 9.1 | 9.7 | 8.7 | 9.6 | 8.3 | 9.1 | 8.9 | 9.4 | 9.6 | -1.6 | 8 | 6802 |
| Romania | 9.9 | 10.5 | 10.7 | 9.0 | 7.8 | 8.1 | 6.8 | 7.4 | 7.7 | 8.4 | 8.6 | 8.0 | 7.9 | -2.7 | 10 | 4227 |
| Slovenia | 7.6 | 8.4 | 6.6 | 4.8 | 4.8 | 4.4 | 3.2 | 3.2 | 3.8 | 3.9 | 4.2 | 4.8 | 5.1 | -1.4 | 24 | 886 |
| Slovakia | 9.7 | 10.0 | 10.5 | 8.5 | 8.7 | 8.2 | 8.1 | 9.2 | 10.3 | 11.2 | 10.5 | 10.2 | 9.6 | -0.9 | 7 | 2935 |
| Finland | 7.7 | 9.0 | 8.1 | 4.7 | 6.0 | 6.2 | 4.9 | 5.4 | 4.4 | 4.9 | 5.0 | 6.3 | 6.0 | -2.1 | 19 | 5936 |
| Sweden | 7.5 | 8.0 | 5.9 | 6.0 | 7.2 | 7.0 | 5.8 | 6.2 | 6.1 | 6.8 | 6.5 | 6.7 | 7.1 | 1.2 | 14 | 14711 |
| United Kingdom | 10.3 | 9.8 | 8.6 | 8.0 | 8.8 | 8.3 | 7.9 | 7.5 | 7.6 | 7.2 | 8.0 | 8.0 | 7.9 | -0.7 | 11 | 64683 |
| Iceland | 5.9 | 6.2 | 5.5 | 5.3 | 3.0 | 5.3 | 5.5 | 6.0 | 8.7 | 6.5 | 4.9 | 8.2 | 6.5 | 1.0 |  | 531 |
| Norway | 29.3 | 25.7 | 29.0 | 21.7 | 23.5 | 25.5 | 24.8 | 20.7 | 17.1 | 11.7 | 10.4 | 12.5 | 17.0 | -12.0 |  | 25031 |

[^42]Table 19: Other direct taxes as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.2 | 1.2 | 1.4 | 1.3 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | -0.1 |  | 194518 |
| EU-27 | 0.9 | 1.0 | 0.9 | 1.1 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 | 0.1 |  | 135571 |
| EA-19 | 1.0 | 1.0 | 1.0 | 1.1 | 1.0 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 0.1 |  | 124813 |
| Belgium | 1.5 | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 1.6 | 1.5 | 1.5 | 1.5 | 0.1 | 4 | 7064 |
| Bulgaria | 0.5 | 0.6 | 0.6 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | -0.1 | 18 | 259 |
| Czechia | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 26 | 428 |
| Denmark | 1.3 | 1.5 | 1.6 | 1.6 | 1.6 | 1.6 | 1.5 | 1.6 | 1.5 | 1.6 | 1.5 | 1.4 | 1.4 | -0.2 | 6 | 4273 |
| Germany | 0.9 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 0.0 | 10 | 32346 |
| 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 | 0 |
| Ireland | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 1.0 | 1.0 | 1.1 | 1.1 | 0.6 | 0.5 | 0.5 | 0.5 | -0.2 | 17 | 1515 |
| Greece | 1.5 | 1.6 | 1.7 | 1.8 | 1.9 | 2.5 | 2.9 | 3.5 | 2.1 | 1.7 | 1.8 | 1.8 | 1.8 | 0.1 | 2 | 3332 |
| Spain | 0.9 | 0.9 | 0.9 | 0.6 | 0.6 | 0.6 | 0.7 | 0.9 | 0.9 | 1.0 | 0.9 | 0.9 | 0.8 | -0.1 | 11 | 9883 |
| France | 1.4 | 1.5 | 1.4 | 1.5 | 1.5 | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.9 | 1.6 | 0.2 | 3 | 37351 |
| Croatia | 0.6 | 0.6 | 0.6 | 0.9 | 1.2 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.1 | 14 | 333 |
| Italy | 0.5 | 0.5 | 0.5 | 1.3 | 0.7 | 0.9 | 0.7 | 0.8 | 0.6 | 0.6 | 1.0 | 0.8 | 0.7 | 0.3 | 12 | 13216 |
| Cyprus | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 1.1 | 1.3 | 1.3 | 1.0 | 0.6 | 0.5 | 0.1 | 16 | 102 |
| Latvia | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 23 | 111 |
| Lithuania | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 27 | 40 |
| Luxembourg | 0.7 | 0.7 | 0.7 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 1.0 | 1.2 | 1.2 | 1.4 | 0.7 | 7 | 833 |
| Hungary | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.1 | 24 | 500 |
| Malta | 0.8 | 0.9 | 0.7 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 1.1 | 0.7 | 0.7 | 0.7 | 0.7 | 0.0 | 13 | 83 |
| Netherlands | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 0.1 | 8 | 9730 |
| Austria | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.3 | 1.2 | 1.2 | 1.1 | 1.2 | 1.2 | 0.1 | 9 | 4448 |
| Poland | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.0 | 20 | 2154 |
| Portugal | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 25 | 567 |
| Romania | 0.3 | 0.4 | 0.3 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 | 0.5 | 0.1 | 19 | 919 |
| Slovenia | 0.4 | 0.4 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.0 | 15 | 274 |
| Slovakia | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | -0.1 | 21 | 368 |
| Finland | 1.1 | 1.0 | 1.1 | 1.1 | 1.2 | 1.1 | 1.2 | 1.4 | 1.4 | 1.5 | 1.5 | 1.6 | 1.5 | 0.4 | 5 | 3551 |
| Sweden | 0.7 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.0 | 22 | 1891 |
| United Kingdom | 2.3 | 2.3 | 3.7 | 2.5 | 2.4 | 2.4 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | -1.3 | 1 | 58947 |
| Iceland | 1.7 | 1.9 | 1.7 | 1.8 | 2.3 | 1.8 | 1.8 | 1.8 | 2.0 | 1.7 | 17.1 | 1.4 | 1.5 | -0.3 |  | 319 |
| Norway | 1.1 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 0.9 | -0.1 |  | 3420 |

[^43]Table 20: Other direct taxes as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 3.1 | 3.1 | 3.6 | 3.4 | 3.2 | 3.3 | 3.2 | 3.4 | 3.3 | 3.4 | 3.4 | 3.3 | 3.1 | -0.5 |  | 194518 |
| EU-27 | 2.4 | 2.4 | 2.4 | 2.8 | 2.6 | 2.7 | 2.6 | 2.8 | 2.7 | 2.7 | 2.8 | 2.7 | 2.5 | 0.1 |  | 135571 |
| EA-19 | 2.5 | 2.6 | 2.6 | 2.9 | 2.7 | 2.9 | 2.8 | 2.9 | 2.9 | 2.9 | 3.0 | 2.9 | 2.7 | 0.1 |  | 124813 |
| Belgium | 3.3 | 3.3 | 3.2 | 3.2 | 3.3 | 3.3 | 3.5 | 3.7 | 3.7 | 3.5 | 3.4 | 3.3 | 3.4 | 0.2 | 5 | 7064 |
| Bulgaria | 1.7 | 1.9 | 1.9 | 1.2 | 1.3 | 1.5 | 1.4 | 1.4 | 1.5 | 1.5 | 1.6 | 1.5 | 1.5 | -0.3 | 18 | 259 |
| Czechia | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | -0.2 | 26 | 428 |
| Denmark | 2.8 | 3.3 | 3.5 | 3.6 | 3.5 | 3.6 | 3.4 | 3.4 | 3.1 | 3.4 | 3.2 | 3.1 | 3.2 | -0.4 | 8 | 4273 |
| Germany | 2.5 | 2.6 | 2.6 | 2.4 | 2.4 | 2.5 | 2.2 | 2.3 | 2.6 | 2.7 | 2.7 | 2.5 | 2.4 | -0.1 | 10 | 32346 |
| 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 | 0 |
| Ireland | 1.8 | 1.9 | 2.1 | 2.6 | 2.6 | 3.4 | 3.5 | 3.7 | 4.0 | 2.7 | 2.3 | 2.2 | 2.1 | -0.1 | 13 | 1515 |
| Greece | 4.9 | 5.0 | 5.3 | 5.9 | 5.9 | 7.5 | 8.0 | 9.8 | 5.7 | 4.8 | 4.7 | 4.7 | 4.6 | -0.7 | 2 | 3332 |
| Spain | 2.4 | 2.5 | 2.7 | 2.2 | 2.1 | 2.0 | 2.2 | 2.7 | 2.7 | 2.8 | 2.8 | 2.5 | 2.4 | -0.3 | 11 | 9883 |
| France | 3.3 | 3.4 | 3.3 | 3.5 | 3.6 | 3.8 | 3.8 | 3.8 | 3.9 | 4.0 | 4.0 | 4.1 | 3.4 | 0.1 | 6 | 37351 |
| Croatia | 1.6 | 1.6 | 1.5 | 2.6 | 3.4 | 1.8 | 1.8 | 1.7 | 1.8 | 1.9 | 1.8 | 1.8 | 1.7 | 0.1 | 16 | 333 |
| Italy | 1.2 | 1.2 | 1.2 | 3.1 | 1.7 | 2.3 | 1.7 | 1.9 | 1.4 | 1.4 | 2.3 | 1.9 | 1.8 | 0.6 | 14 | 13216 |
| Cyprus | 1.3 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 2.0 | 3.5 | 4.0 | 4.0 | 3.1 | 1.8 | 1.4 | 0.3 | 19 | 102 |
| Latvia | 0.6 | 0.3 | 0.3 | 0.5 | 0.7 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.2 | 0.9 | 21 | 111 |
| Lithuania | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 27 | 40 |
| Luxembourg | 1.9 | 2.0 | 2.0 | 2.3 | 2.1 | 2.2 | 2.3 | 2.2 | 2.2 | 2.7 | 3.2 | 3.2 | 3.5 | 1.6 | 4 | 833 |
| Hungary | 0.9 | 0.8 | 0.8 | 1.0 | 0.9 | 0.8 | 0.7 | 1.2 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.2 | 23 | 500 |
| Malta | 2.5 | 2.8 | 2.2 | 2.6 | 2.5 | 2.5 | 2.5 | 2.3 | 3.4 | 2.4 | 2.2 | 2.2 | 2.1 | -0.1 | 12 | 83 |
| Netherlands | 3.3 | 3.4 | 3.3 | 3.7 | 3.7 | 3.6 | 3.6 | 3.7 | 3.6 | 3.6 | 3.5 | 3.4 | 3.2 | -0.1 | 7 | 9730 |
| Austria | 2.7 | 2.6 | 2.6 | 2.7 | 2.6 | 2.6 | 2.5 | 3.1 | 2.9 | 2.7 | 2.7 | 2.8 | 2.7 | 0.1 | 9 | 4448 |
| Poland | 1.2 | 1.1 | 1.2 | 1.3 | 1.3 | 1.3 | 1.4 | 1.5 | 1.5 | 1.4 | 1.4 | 1.3 | 1.2 | 0.0 | 20 | 2154 |
| Portugal | 1.2 | 1.1 | 1.1 | 1.2 | 1.1 | 1.0 | 1.6 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | -0.3 | 25 | 567 |
| Romania | 1.2 | 1.4 | 1.2 | 1.4 | 1.9 | 1.7 | 1.8 | 1.9 | 2.0 | 2.1 | 2.2 | 2.1 | 1.7 | 0.5 | 15 | 919 |
| Slovenia | 1.1 | 1.1 | 1.5 | 1.7 | 1.7 | 1.7 | 1.8 | 2.0 | 2.0 | 1.8 | 1.8 | 1.7 | 1.6 | 0.0 | 17 | 274 |
| Slovakia | 1.8 | 1.8 | 1.8 | 1.6 | 1.5 | 1.4 | 1.5 | 1.4 | 1.4 | 1.2 | 1.3 | 1.2 | 1.2 | -0.6 | 22 | 368 |
| Finland | 2.5 | 2.4 | 2.7 | 2.7 | 2.9 | 2.7 | 2.9 | 3.1 | 3.1 | 3.3 | 3.4 | 3.8 | 3.6 | 0.9 | 3 | 3551 |
| Sweden | 1.4 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.0 | 0.9 | 0.9 | -0.1 | 24 | 1891 |
| United Kingdom | 6.9 | 6.9 | 10.7 | 7.8 | 7.1 | 7.2 | 7.2 | 7.5 | 7.4 | 7.4 | 7.2 | 7.1 | 7.2 | -3.5 | 1 | 58947 |
| Iceland | 4.2 | 4.8 | 5.0 | 5.6 | 7.2 | 5.3 | 5.3 | 5.3 | 5.4 | 4.9 | 33.6 | 3.8 | 3.9 | -1.1 |  | 319 |
| Norway | 2.5 | 2.6 | 2.5 | 2.7 | 2.5 | 2.4 | 2.5 | 2.6 | 2.6 | 2.3 | 2.5 | 2.5 | 2.3 | -0.1 |  | 3420 |

[^44]Table 21: Total actual compulsory social contributions as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 11.6 | 11.5 | 11.8 | 12.2 | 12.0 | 12.0 | 12.1 | 12.2 | 12.1 | 11.9 | 12.1 | 12.2 | 12.2 | 0.4 |  | 1941453 |
| EU-27 | 12.7 | 12.6 | 12.7 | 13.2 | 13.0 | 13.0 | 13.2 | 13.3 | 13.3 | 13.1 | 13.2 | 13.2 | 13.3 | 0.5 |  | 1786314 |
| EA-19 | 13.5 | 13.3 | 13.5 | 14.0 | 13.9 | 13.9 | 14.1 | 14.2 | 14.2 | 14.0 | 14.1 | 14.1 | 14.1 | 0.5 |  | 1625909 |
| Belgium | 13.3 | 13.4 | 13.9 | 14.4 | 14.0 | 14.2 | 14.4 | 14.5 | 14.3 | 14.2 | 13.6 | 13.5 | 13.4 | -0.5 | 8 | 61413 |
| Bulgaria | 8.0 | 7.7 | 7.4 | 7.2 | 6.7 | 6.7 | 6.8 | 7.5 | 7.8 | 7.8 | 7.7 | 8.3 | 8.7 | 1.3 | 23 | 4865 |
| Czechia | 14.9 | 15.0 | 14.9 | 14.2 | 14.5 | 14.7 | 14.8 | 14.8 | 14.5 | 14.4 | 14.7 | 15.0 | 15.6 | 0.8 | 3 | 32437 |
| Denmark | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 28 | 143 |
| Germany | 15.4 | 14.7 | 14.7 | 15.5 | 15.2 | 15.0 | 15.2 | 15.2 | 15.1 | 15.2 | 15.4 | 15.6 | 15.8 | 1.1 | 2 | 527101 |
| Estonia | 10.0 | 10.3 | 11.4 | 12.8 | 12.6 | 11.5 | 11.1 | 10.9 | 10.8 | 11.1 | 11.3 | 11.2 | 11.4 | 0.1 | 17 | 2978 |
| Ireland | 3.9 | 4.1 | 4.4 | 5.2 | 5.0 | 5.3 | 4.9 | 5.0 | 4.9 | 3.9 | 3.9 | 3.8 | 3.8 | -0.6 | 26 | 12335 |
| Greece | 10.3 | 10.7 | 10.7 | 10.2 | 10.9 | 10.7 | 10.9 | 10.7 | 10.4 | 10.6 | 10.9 | 11.5 | 11.6 | 0.9 | 16 | 21473 |
| Spain | 11.8 | 11.8 | 11.9 | 12.0 | 11.9 | 11.8 | 11.7 | 11.5 | 11.6 | 11.4 | 11.4 | 11.5 | 11.7 | -0.1 | 15 | 141234 |
| France | 16.0 | 15.8 | 15.8 | 16.4 | 16.2 | 16.3 | 16.5 | 16.8 | 17.0 | 16.8 | 16.8 | 16.8 | 16.2 | 0.3 | 1 | 380181 |
| Croatia | 11.5 | 11.5 | 11.7 | 12.1 | 11.8 | 11.6 | 11.5 | 11.2 | 11.8 | 12.0 | 11.9 | 11.9 | 12.0 | 0.3 | 13 | 6189 |
| Italy | 11.6 | 12.3 | 12.7 | 13.2 | 13.0 | 12.8 | 13.0 | 13.0 | 12.9 | 12.9 | 12.7 | 12.7 | 13.0 | 0.3 | 10 | 230020 |
| Cyprus | 7.1 | 6.8 | 7.0 | 7.8 | 8.0 | 7.9 | 7.8 | 7.6 | 8.3 | 8.3 | 8.2 | 8.5 | 8.7 | 1.7 | 22 | 1847 |
| Latvia | 8.1 | 7.9 | 7.9 | 9.2 | 8.6 | 8.7 | 8.7 | 8.5 | 8.4 | 8.3 | 8.2 | 8.4 | 9.1 | 1.2 | 21 | 2658 |
| Lithuania | 9.1 | 9.1 | 9.5 | 12.6 | 11.8 | 11.1 | 10.8 | 10.8 | 11.1 | 11.6 | 12.1 | 12.2 | 12.7 | 3.2 | 11 | 5752 |
| Luxembourg | 10.0 | 10.0 | 10.5 | 11.5 | 10.9 | 10.8 | 11.2 | 11.0 | 10.6 | 10.7 | 10.5 | 10.8 | 10.8 | 0.3 | 18 | 6483 |
| Hungary | 12.2 | 13.4 | 13.4 | 12.8 | 11.8 | 12.9 | 13.7 | 13.3 | 13.2 | 13.2 | 13.8 | 12.9 | 12.3 | -1.1 | 12 | 16393 |
| Malta | 5.8 | 5.6 | 5.7 | 5.7 | 5.6 | 5.9 | 5.8 | 5.7 | 5.5 | 5.2 | 5.2 | 5.3 | 5.3 | -0.4 | 25 | 659 |
| Netherlands | 13.0 | 12.5 | 13.3 | 12.6 | 12.9 | 13.6 | 14.5 | 14.7 | 14.6 | 13.9 | 14.7 | 13.8 | 14.0 | 0.7 | 7 | 108003 |
| Austria | 13.8 | 13.5 | 13.7 | 14.1 | 14.0 | 14.0 | 14.1 | 14.5 | 14.5 | 14.5 | 14.5 | 14.6 | 14.7 | 1.0 | 6 | 56679 |
| Poland | 12.1 | 11.9 | 11.3 | 11.2 | 10.9 | 11.2 | 12.1 | 12.3 | 12.2 | 12.5 | 12.8 | 12.9 | 13.3 | 1.9 | 9 | 65813 |
| Portugal | 8.1 | 8.2 | 8.4 | 8.6 | 8.6 | 8.9 | 8.7 | 8.9 | 9.0 | 9.0 | 9.1 | 9.2 | 9.4 | 1.0 | 20 | 19120 |
| Romania | 9.8 | 9.6 | 9.0 | 9.0 | 8.7 | 9.1 | 8.7 | 8.6 | 8.5 | 8.1 | 8.0 | 8.4 | 10.6 | 1.6 | 19 | 21594 |
| Slovenia | 14.8 | 14.4 | 14.7 | 15.6 | 15.8 | 15.6 | 15.9 | 15.5 | 15.3 | 15.4 | 15.4 | 15.4 | 15.5 | 0.8 | 4 | 7081 |
| Slovakia | 11.6 | 11.5 | 11.7 | 12.4 | 12.0 | 12.0 | 12.2 | 13.3 | 13.4 | 13.7 | 14.2 | 14.7 | 14.8 | 3.1 | 5 | 13247 |
| Finland | 11.7 | 11.4 | 11.5 | 12.1 | 12.0 | 12.0 | 12.6 | 12.5 | 12.6 | 12.6 | 12.7 | 12.0 | 11.8 | 0.3 | 14 | 27645 |
| Sweden | 2.7 | 2.7 | 2.7 | 2.8 | 2.6 | 2.7 | 2.8 | 2.8 | 2.8 | 2.7 | 2.7 | 2.7 | 2.8 | 0.0 | 27 | 12973 |
| United Kingdom | 6.2 | 6.2 | 6.3 | 6.3 | 6.2 | 6.3 | 6.2 | 6.1 | 6.0 | 6.1 | 6.2 | 6.4 | 6.4 | 0.1 | 24 | 155139 |
| Iceland | 3.2 | 2.9 | 2.6 | 2.8 | 3.8 | 3.8 | 3.5 | 3.6 | 3.5 | 3.5 | 3.4 | 3.4 | 3.5 | 0.8 |  | 768 |
| Norway | 8.5 | 8.7 | 8.6 | 9.6 | 9.4 | 9.3 | 9.3 | 9.5 | 9.9 | 10.5 | 10.7 | 10.3 | 10.1 | 1.5 |  | 37157 |

[^45]Table 22: Total actual compulsory social contributions as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 30.6 | 30.2 | 31.1 | 32.8 | 32.2 | 31.9 | 31.6 | 31.4 | 31.2 | 30.9 | 31.1 | 31.2 | 31.1 | 0.0 |  | 1941453 |
| EU-27 | 32.8 | 32.3 | 33.2 | 34.7 | 34.2 | 33.9 | 33.6 | 33.4 | 33.3 | 33.1 | 33.1 | 33.0 | 33.0 | -0.2 |  | 1786314 |
| EA-19 | 34.8 | 34.2 | 35.1 | 36.7 | 36.4 | 36.0 | 35.6 | 35.4 | 35.3 | 35.1 | 35.1 | 34.9 | 34.7 | -0.4 |  | 1625909 |
| Belgium | 30.6 | 31.0 | 31.5 | 33.3 | 32.2 | 32.0 | 31.8 | 31.4 | 31.3 | 31.6 | 30.7 | 30.2 | 29.8 | -1.7 | 17 | 61413 |
| Bulgaria | 27.0 | 24.4 | 24.1 | 26.6 | 25.6 | 26.5 | 25.5 | 26.2 | 27.6 | 26.8 | 26.6 | 28.1 | 29.0 | 4.9 | 19 | 4865 |
| Czechia | 43.9 | 43.4 | 44.8 | 44.0 | 44.6 | 43.4 | 43.1 | 42.4 | 42.9 | 42.3 | 42.3 | 42.5 | 43.2 | -1.6 | 2 | 32437 |
| Denmark | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 28 | 143 |
| Germany | 40.8 | 38.8 | 38.4 | 40.2 | 40.6 | 39.8 | 39.5 | 39.4 | 39.5 | 39.3 | 39.3 | 39.3 | 39.3 | 0.9 | 6 | 527101 |
| Estonia | 32.8 | 33.1 | 36.4 | 36.8 | 38.4 | 36.8 | 35.2 | 34.7 | 33.9 | 33.5 | 33.5 | 34.2 | 34.9 | -1.5 | 9 | 2978 |
| Ireland | 12.3 | 13.4 | 15.3 | 18.5 | 18.1 | 18.8 | 17.1 | 17.4 | 17.1 | 16.7 | 16.8 | 16.9 | 16.8 | 1.5 | 25 | 12335 |
| Greece | 33.0 | 33.7 | 33.8 | 33.1 | 34.2 | 31.8 | 30.6 | 30.0 | 28.9 | 29.2 | 28.5 | 29.8 | 29.9 | -3.9 | 16 | 21473 |
| Spain | 32.7 | 32.4 | 37.0 | 40.4 | 37.8 | 37.9 | 36.1 | 34.5 | 34.3 | 33.6 | 33.9 | 34.0 | 33.8 | -3.2 | 12 | 141234 |
| France | 37.0 | 37.0 | 37.1 | 38.8 | 38.3 | 37.6 | 37.1 | 37.0 | 37.2 | 36.8 | 36.7 | 36.3 | 34.8 | -2.3 | 10 | 380181 |
| Croatia | 31.3 | 31.1 | 31.8 | 33.2 | 32.7 | 32.9 | 31.9 | 30.8 | 32.2 | 32.1 | 31.4 | 31.5 | 31.1 | -0.7 | 15 | 6189 |
| Italy | 29.1 | 29.8 | 31.0 | 31.7 | 31.5 | 31.2 | 30.1 | 30.2 | 30.0 | 30.2 | 30.2 | 30.4 | 31.2 | 0.2 | 14 | 230020 |
| Cyprus | 22.0 | 18.9 | 20.2 | 24.7 | 25.2 | 24.9 | 24.5 | 23.8 | 24.6 | 25.0 | 25.3 | 25.6 | 25.8 | 5.7 | 23 | 1847 |
| Latvia | 28.0 | 27.7 | 28.4 | 33.5 | 30.4 | 30.6 | 29.8 | 28.9 | 28.3 | 27.8 | 26.6 | 27.0 | 29.4 | 1.0 | 18 | 2658 |
| Lithuania | 30.3 | 30.3 | 31.1 | 41.8 | 41.5 | 40.8 | 40.1 | 40.2 | 40.4 | 40.1 | 40.9 | 41.5 | 42.1 | 11.0 | 3 | 5752 |
| Luxembourg | 27.8 | 27.5 | 28.4 | 29.9 | 29.0 | 29.1 | 29.1 | 28.8 | 28.3 | 28.7 | 28.3 | 28.6 | 27.4 | -0.9 | 21 | 6483 |
| Hungary | 33.5 | 34.0 | 33.9 | 32.8 | 31.8 | 35.2 | 34.8 | 34.5 | 34.2 | 33.9 | 35.0 | 33.5 | 32.6 | -1.3 | 13 | 16393 |
| Malta | 18.3 | 17.0 | 17.9 | 17.7 | 17.6 | 18.2 | 17.8 | 17.5 | 17.0 | 17.0 | 16.8 | 16.5 | 16.8 | -1.1 | 26 | 659 |
| Netherlands | 35.9 | 35.0 | 36.9 | 35.9 | 36.4 | 38.3 | 40.8 | 40.8 | 39.5 | 37.7 | 38.2 | 35.7 | 36.0 | -0.9 | 8 | 108003 |
| Austria | 33.9 | 33.3 | 32.9 | 34.3 | 34.1 | 33.9 | 33.7 | 33.8 | 33.9 | 33.5 | 34.7 | 34.8 | 34.8 | 1.8 | 11 | 56679 |
| Poland | 36.1 | 34.4 | 33.1 | 35.8 | 34.7 | 35.3 | 37.7 | 38.7 | 38.3 | 38.7 | 38.4 | 37.9 | 37.6 | 4.5 | 7 | 65813 |
| Portugal | 25.8 | 25.6 | 26.4 | 28.7 | 28.3 | 27.6 | 27.4 | 26.1 | 26.3 | 26.2 | 26.6 | 26.9 | 26.9 | 0.5 | 22 | 19120 |
| Romania | 34.2 | 33.8 | 33.6 | 35.5 | 32.8 | 32.1 | 31.5 | 31.5 | 31.0 | 28.8 | 30.9 | 33.9 | 40.5 | 6.9 | 5 | 21594 |
| Slovenia | 38.2 | 37.8 | 39.2 | 41.7 | 41.7 | 41.7 | 41.9 | 41.3 | 40.8 | 41.0 | 40.9 | 41.3 | 41.1 | 2.0 | 4 | 7081 |
| Slovakia | 39.6 | 39.5 | 40.2 | 43.0 | 42.8 | 41.5 | 42.7 | 43.0 | 42.3 | 42.0 | 42.8 | 43.1 | 43.3 | 3.1 | 1 | 13247 |
| Finland | 27.9 | 27.6 | 28.0 | 29.8 | 29.7 | 28.7 | 29.6 | 28.9 | 28.9 | 29.0 | 29.0 | 27.8 | 27.9 | -0.1 | 20 | 27645 |
| Sweden | 5.7 | 5.9 | 6.2 | 6.3 | 6.2 | 6.5 | 6.6 | 6.6 | 6.5 | 6.4 | 6.2 | 6.2 | 6.3 | 0.1 | 27 | 12973 |
| United Kingdom | 18.5 | 18.3 | 18.3 | 19.4 | 18.7 | 18.5 | 18.9 | 18.5 | 18.4 | 18.5 | 18.7 | 19.0 | 19.0 | 0.7 | 24 | 155139 |
| Iceland | 7.9 | 7.4 | 7.6 | 9.0 | 11.7 | 11.4 | 10.4 | 10.3 | 9.5 | 9.8 | 6.7 | 9.1 | 9.5 | 1.8 |  | 768 |
| Norway | 19.9 | 20.6 | 20.8 | 23.2 | 22.3 | 22.0 | 22.5 | 23.8 | 25.6 | 27.1 | 27.3 | 26.5 | 25.2 | 4.5 |  | 37157 |

[^46]Table 23: Actual compulsory social contributions - employers as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 6.6 | 6.6 | 6.8 | 7.0 | 6.9 | 6.9 | 6.9 | 6.9 | 6.8 | 6.7 | 6.8 | 6.8 | 6.8 | 0.1 |  | 1087640 |
| EU-27 | 7.3 | 7.3 | 7.3 | 7.5 | 7.4 | 7.4 | 7.5 | 7.5 | 7.5 | 7.4 | 7.4 | 7.4 | 7.4 | 0.1 |  | 996357 |
| EA-19 | 7.7 | 7.7 | 7.8 | 8.0 | 7.9 | 7.9 | 8.0 | 8.0 | 8.0 | 7.9 | 7.9 | 7.9 | 8.0 | 0.2 |  | 920058 |
| Belgium | 8.1 | 8.2 | 8.5 | 8.8 | 8.5 | 8.7 | 8.8 | 8.9 | 8.8 | 8.7 | 8.2 | 8.1 | 7.9 | -0.5 | 8 | 36546 |
| Bulgaria | 5.4 | 5.3 | 4.6 | 4.3 | 4.3 | 4.3 | 4.0 | 4.5 | 4.7 | 4.7 | 4.7 | 5.0 | 5.3 | 0.7 | 19 | 2948 |
| Czechia | 9.5 | 9.5 | 9.4 | 8.9 | 9.3 | 9.4 | 9.4 | 9.5 | 9.3 | 9.2 | 9.4 | 9.7 | 10.1 | 0.7 | 3 | 20983 |
| Denmark | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 42 |
| Germany | 6.5 | 6.3 | 6.3 | 6.5 | 6.5 | 6.4 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.6 | 6.7 | 0.4 | 11 | 223806 |
| Estonia | 9.7 | 10.0 | 11.0 | 12.1 | 11.7 | 10.6 | 10.2 | 10.2 | 10.2 | 10.5 | 10.7 | 10.6 | 10.9 | -0.1 | 2 | 2835 |
| Ireland | 2.7 | 2.9 | 3.1 | 3.1 | 2.9 | 3.1 | 2.9 | 3.0 | 3.0 | 2.4 | 2.4 | 2.4 | 2.4 | -0.8 | 26 | 7734 |
| Greece | 4.7 | 5.0 | 5.0 | 4.7 | 5.1 | 4.8 | 4.8 | 4.7 | 4.5 | 4.4 | 4.4 | 4.7 | 5.2 | 0.1 | 20 | 9586 |
| Spain | 8.6 | 8.7 | 8.6 | 8.5 | 8.4 | 8.3 | 8.1 | 8.1 | 8.2 | 8.2 | 8.2 | 8.4 | 8.6 | -0.1 | 7 | 103317 |
| France | 10.9 | 10.7 | 10.8 | 11.1 | 11.0 | 11.2 | 11.3 | 11.4 | 11.5 | 11.3 | 11.2 | 11.3 | 11.3 | 0.5 | 1 | 265138 |
| Croatia | 6.1 | 6.1 | 6.3 | 6.5 | 6.3 | 6.2 | 6.0 | 5.7 | 6.1 | 6.2 | 5.8 | 5.8 | 5.8 | -0.5 | 15 | 2975 |
| Italy | 8.1 | 8.5 | 8.6 | 9.1 | 9.0 | 8.8 | 8.8 | 8.8 | 8.7 | 8.7 | 8.5 | 8.5 | 8.7 | 0.1 | 5 | 154184 |
| Cyprus | 5.0 | 4.6 | 4.8 | 5.3 | 5.4 | 5.4 | 5.3 | 5.1 | 5.6 | 5.6 | 5.6 | 5.8 | 5.9 | 1.1 | 14 | 1254 |
| Latvia | 5.8 | 5.7 | 5.7 | 6.7 | 6.4 | 6.1 | 6.1 | 6.1 | 5.8 | 5.9 | 6.1 | 6.0 | 6.4 | 0.6 | 13 | 1855 |
| Lithuania | 7.5 | 7.5 | 7.9 | 8.5 | 7.5 | 7.2 | 7.2 | 7.2 | 7.5 | 7.8 | 8.2 | 8.3 | 8.6 | 0.7 | 6 | 3894 |
| Luxembourg | 4.3 | 4.3 | 4.4 | 4.9 | 4.7 | 4.6 | 4.8 | 4.6 | 4.5 | 4.5 | 4.4 | 4.5 | 4.5 | 0.1 | 22 | 2708 |
| Hungary | 9.2 | 9.5 | 9.5 | 9.0 | 7.6 | 7.7 | 8.1 | 7.9 | 7.9 | 7.9 | 8.3 | 7.1 | 6.4 | -3.1 | 12 | 8557 |
| Malta | 2.6 | 2.5 | 2.6 | 2.6 | 2.5 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.4 | 2.4 | 2.5 | -0.1 | 25 | 306 |
| Netherlands | 4.2 | 4.2 | 4.4 | 4.5 | 4.6 | 4.7 | 5.0 | 4.8 | 5.2 | 5.0 | 5.2 | 5.1 | 5.3 | 0.9 | 18 | 40702 |
| Austria | 6.4 | 6.4 | 6.4 | 6.6 | 6.6 | 6.5 | 6.6 | 6.8 | 6.8 | 6.8 | 6.8 | 6.8 | 6.9 | 0.5 | 10 | 26666 |
| Poland | 4.6 | 4.6 | 4.5 | 4.5 | 4.6 | 4.5 | 4.8 | 4.8 | 4.9 | 4.9 | 5.0 | 5.1 | 5.2 | 0.7 | 21 | 25756 |
| Portugal | 4.3 | 4.5 | 4.6 | 4.7 | 4.9 | 5.1 | 5.0 | 5.1 | 5.1 | 5.1 | 5.2 | 5.3 | 5.6 | 1.0 | 17 | 11437 |
| Romania | 6.3 | 6.1 | 5.8 | 5.6 | 5.5 | 5.6 | 5.5 | 5.6 | 5.5 | 5.0 | 4.9 | 5.3 | 1.2 | -4.6 | 27 | 2383 |
| Slovenia | 5.4 | 5.3 | 5.4 | 5.6 | 5.7 | 5.6 | 5.7 | 5.5 | 5.4 | 5.5 | 5.5 | 5.6 | 5.7 | 0.3 | 16 | 2591 |
| Slovakia | 6.2 | 6.2 | 6.5 | 6.7 | 6.7 | 6.5 | 6.6 | 7.5 | 7.7 | 7.9 | 8.0 | 8.6 | 8.8 | 2.3 | 4 | 7871 |
| Finland | 8.6 | 8.4 | 8.6 | 8.9 | 8.5 | 8.6 | 8.8 | 8.8 | 8.6 | 8.6 | 8.6 | 7.8 | 7.5 | -1.1 | 9 | 17631 |
| Sweden | 2.6 | 2.6 | 2.6 | 2.7 | 2.6 | 2.6 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 0.0 | 24 | 12655 |
| United Kingdom | 3.5 | 3.6 | 3.7 | 3.6 | 3.6 | 3.6 | 3.6 | 3.6 | 3.5 | 3.5 | 3.7 | 3.8 | 3.8 | 0.1 | 23 | 91283 |
| Iceland | 3.1 | 2.8 | 2.6 | 2.7 | 3.7 | 3.7 | 3.4 | 3.5 | 3.5 | 3.4 | 3.3 | 3.4 | 3.4 | 0.8 |  | 751 |
| Norway | 5.2 | 5.3 | 5.2 | 5.8 | 5.7 | 5.6 | 5.7 | 5.8 | 5.9 | 6.1 | 6.2 | 6.0 | 5.9 | 0.7 |  | 21688 |

[^47]Table 24: Actual compulsory social contributions - employers as $\%$ of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018(pp) } \\ \hline \end{array}$ | Ranking 2018 | $\begin{gathered} \begin{array}{c} \text { Revenue } 2018 \\ \text { (million EUR) } \end{array} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 17.4 | 17.4 | 17.9 | 18.8 | 18.4 | 18.2 | 17.9 | 17.7 | 17.6 | 17.4 | 17.4 | 17.5 | 17.4 | -0.4 |  | 1087640 |
| EU-27 | 18.7 | 18.6 | 19.0 | 19.8 | 19.6 | 19.3 | 19.0 | 18.7 | 18.7 | 18.6 | 18.5 | 18.4 | 18.4 | -0.7 |  | 996357 |
| EA-19 | 19.8 | 19.7 | 20.2 | 20.9 | 20.8 | 20.5 | 20.1 | 19.9 | 19.9 | 19.7 | 19.6 | 19.5 | 19.6 | -0.5 |  | 920058 |
| Belgium | 18.7 | 19.0 | 19.2 | 20.3 | 19.6 | 19.6 | 19.5 | 19.3 | 19.2 | 19.3 | 18.5 | 18.1 | 17.7 | -1.5 | 10 | 36546 |
| Bulgaria | 18.4 | 16.6 | 14.9 | 16.0 | 16.4 | 17.0 | 15.0 | 15.9 | 16.7 | 16.1 | 16.0 | 17.0 | 17.6 | 2.6 | 11 | 2948 |
| Czechia | 27.9 | 27.5 | 28.5 | 27.6 | 28.4 | 27.7 | 27.5 | 27.2 | 27.4 | 27.0 | 27.1 | 27.4 | 27.9 | -0.5 | 3 | 20983 |
| Denmark | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 42 |
| Germany | 17.3 | 16.6 | 16.5 | 16.9 | 17.3 | 16.9 | 16.8 | 16.8 | 16.9 | 16.8 | 16.7 | 16.7 | 16.7 | 0.2 | 14 | 223806 |
| Estonia | 31.8 | 32.2 | 35.4 | 34.8 | 35.6 | 34.1 | 32.5 | 32.6 | 31.8 | 31.7 | 31.8 | 32.5 | 33.2 | -2.1 | 1 | 2835 |
| Ireland | 8.7 | 9.5 | 10.8 | 11.1 | 10.6 | 11.1 | 10.1 | 10.3 | 10.3 | 10.1 | 10.4 | 10.6 | 10.5 | -0.3 | 24 | 7734 |
| Greece | 15.0 | 15.6 | 15.9 | 15.1 | 15.8 | 14.3 | 13.5 | 13.1 | 12.4 | 12.0 | 11.4 | 12.3 | 13.3 | -2.5 | 21 | 9586 |
| Spain | 23.9 | 23.8 | 26.9 | 28.4 | 26.7 | 26.6 | 25.0 | 24.3 | 24.2 | 24.1 | 24.5 | 24.7 | 24.7 | -2.2 | 5 | 103317 |
| France | 25.1 | 25.1 | 25.2 | 26.4 | 26.0 | 25.7 | 25.3 | 25.0 | 25.1 | 24.7 | 24.6 | 24.3 | 24.2 | -1.0 | 6 | 265138 |
| Croatia | 16.7 | 16.6 | 17.0 | 17.7 | 17.6 | 17.6 | 16.7 | 15.7 | 16.7 | 16.6 | 15.4 | 15.3 | 14.9 | -2.1 | 18 | 2975 |
| Italy | 20.3 | 20.6 | 21.0 | 21.8 | 21.7 | 21.5 | 20.5 | 20.3 | 20.2 | 20.2 | 20.2 | 20.3 | 20.9 | -0.1 | 7 | 154184 |
| Cyprus | 15.4 | 12.8 | 13.8 | 16.7 | 17.1 | 16.9 | 16.6 | 16.2 | 16.7 | 17.0 | 17.2 | 17.4 | 17.5 | 3.8 | 12 | 1254 |
| Latvia | 20.3 | 20.0 | 20.6 | 24.2 | 22.6 | 21.5 | 20.8 | 20.8 | 19.7 | 19.6 | 19.6 | 19.3 | 20.5 | 0.0 | 8 | 1855 |
| Lithuania | 24.9 | 25.0 | 25.8 | 28.2 | 26.6 | 26.4 | 26.7 | 26.8 | 27.1 | 27.0 | 27.6 | 28.2 | 28.5 | 2.7 | 2 | 3894 |
| Luxembourg | 12.0 | 11.7 | 12.1 | 12.7 | 12.5 | 12.5 | 12.5 | 12.1 | 11.9 | 12.1 | 11.9 | 12.0 | 11.5 | -0.6 | 22 | 2708 |
| Hungary | 25.3 | 24.1 | 24.2 | 23.0 | 20.5 | 21.0 | 20.8 | 20.4 | 20.5 | 20.4 | 21.1 | 18.5 | 17.0 | -7.1 | 13 | 8557 |
| Malta | 8.2 | 7.6 | 8.0 | 8.0 | 8.0 | 8.3 | 8.2 | 8.1 | 7.9 | 7.9 | 7.8 | 7.6 | 7.8 | -0.3 | 25 | 306 |
| Netherlands | 11.7 | 11.8 | 12.2 | 12.9 | 12.9 | 13.1 | 14.1 | 13.3 | 14.1 | 13.6 | 13.5 | 13.2 | 13.6 | 1.4 | 20 | 40702 |
| Austria | 15.9 | 15.7 | 15.5 | 16.0 | 16.0 | 15.9 | 15.8 | 15.8 | 15.9 | 15.6 | 16.2 | 16.3 | 16.4 | 0.9 | 15 | 26666 |
| Poland | 13.6 | 13.3 | 13.1 | 14.4 | 14.5 | 14.1 | 15.1 | 15.2 | 15.3 | 15.2 | 14.9 | 15.0 | 14.7 | 1.6 | 19 | 25756 |
| Portugal | 13.8 | 14.2 | 14.6 | 15.9 | 16.1 | 15.9 | 15.8 | 15.1 | 14.8 | 14.9 | 15.2 | 15.5 | 16.1 | 1.5 | 16 | 11437 |
| Romania | 22.0 | 21.4 | 21.5 | 22.3 | 20.8 | 19.9 | 19.9 | 20.4 | 19.9 | 17.8 | 18.9 | 21.1 | 4.5 | -17.0 | 27 | 2383 |
| Slovenia | 13.9 | 13.9 | 14.4 | 15.1 | 15.0 | 14.9 | 15.0 | 14.8 | 14.4 | 14.6 | 14.7 | 15.0 | 15.1 | 0.6 | 17 | 2591 |
| Slovakia | 21.3 | 21.3 | 22.5 | 23.3 | 24.0 | 22.5 | 23.1 | 24.2 | 24.2 | 24.3 | 24.3 | 25.2 | 25.7 | 3.3 | 4 | 7871 |
| Finland | 20.4 | 20.3 | 20.9 | 21.9 | 21.0 | 20.5 | 20.7 | 20.2 | 19.9 | 19.8 | 19.7 | 18.1 | 17.8 | -3.1 | 9 | 17631 |
| Sweden | 5.6 | 5.7 | 6.0 | 6.1 | 5.9 | 6.3 | 6.4 | 6.4 | 6.3 | 6.2 | 6.0 | 6.0 | 6.1 | 0.1 | 26 | 12655 |
| United Kingdom | 10.3 | 10.6 | 10.7 | 11.2 | 10.8 | 10.7 | 11.0 | 10.9 | 10.8 | 10.8 | 11.0 | 11.2 | 11.2 | 0.5 | 23 | 91283 |
| Iceland | 7.7 | 7.2 | 7.5 | 8.8 | 11.4 | 11.1 | 10.1 | 10.1 | 9.3 | 9.6 | 6.6 | 8.9 | 9.3 | 1.8 |  | 751 |
| Norway | 12.1 | 12.5 | 12.6 | 14.1 | 13.6 | 13.3 | 13.6 | 14.5 | 15.2 | 15.9 | 16.0 | 15.4 | 14.7 | 2.1 |  | 21688 |

[^48]Table 25: Actual compulsory social contributions - households as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 5.0 | 4.9 | 5.0 | 5.2 | 5.1 | 5.2 | 5.2 | 5.3 | 5.3 | 5.2 | 5.3 | 5.3 | 5.4 | 0.4 |  | 853814 |
| EU-27 | 5.5 | 5.3 | 5.4 | 5.6 | 5.6 | 5.6 | 5.7 | 5.8 | 5.8 | 5.8 | 5.8 | 5.8 | 5.9 | 0.4 |  | 789958 |
| EA-19 | 5.8 | 5.7 | 5.8 | 6.0 | 5.9 | 6.0 | 6.1 | 6.2 | 6.2 | 6.1 | 6.2 | 6.2 | 6.1 | 0.3 |  | 705851 |
| Belgium | 5.2 | 5.2 | 5.4 | 5.6 | 5.5 | 5.5 | 5.6 | 5.6 | 5.5 | 5.5 | 5.4 | 5.4 | 5.4 | 0.0 | 13 | 24868 |
| Bulgaria | 2.6 | 2.4 | 2.8 | 2.9 | 2.4 | 2.4 | 2.8 | 2.9 | 3.1 | 3.1 | 3.1 | 3.3 | 3.4 | 0.6 | 19 | 1917 |
| Czechia | 5.4 | 5.5 | 5.4 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 | 5.2 | 5.3 | 5.3 | 5.5 | 0.1 | 12 | 11454 |
| Denmark | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 101 |
| Germany | 8.9 | 8.4 | 8.4 | 9.0 | 8.7 | 8.6 | 8.7 | 8.7 | 8.7 | 8.7 | 8.8 | 9.0 | 9.1 | 0.7 | 3 | 303295 |
| Estonia | 0.3 | 0.3 | 0.3 | 0.7 | 0.9 | 0.9 | 0.9 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.2 | 26 | 144 |
| Ireland | 1.1 | 1.2 | 1.3 | 2.1 | 2.1 | 2.2 | 2.0 | 2.1 | 1.9 | 1.5 | 1.5 | 1.4 | 1.4 | 0.1 | 25 | 4601 |
| Greece | 5.6 | 5.8 | 5.7 | 5.5 | 5.9 | 5.9 | 6.1 | 6.0 | 5.9 | 6.3 | 6.6 | 6.8 | 6.4 | 0.7 | 7 | 11887 |
| Spain | 3.2 | 3.1 | 3.2 | 3.6 | 3.5 | 3.5 | 3.6 | 3.4 | 3.4 | 3.2 | 3.2 | 3.1 | 3.2 | -0.1 | 20 | 37917 |
| France | 5.2 | 5.1 | 5.1 | 5.2 | 5.2 | 5.1 | 5.3 | 5.5 | 5.5 | 5.5 | 5.5 | 5.6 | 4.9 | -0.2 | 14 | 115043 |
| Croatia | 5.4 | 5.4 | 5.5 | 5.6 | 5.5 | 5.4 | 5.5 | 5.5 | 5.7 | 5.8 | 6.1 | 6.1 | 6.2 | 0.8 | 9 | 3214 |
| Italy | 3.5 | 3.8 | 4.1 | 4.1 | 4.0 | 4.0 | 4.2 | 4.3 | 4.2 | 4.3 | 4.2 | 4.2 | 4.3 | 0.2 | 15 | 75836 |
| Cyprus | 2.1 | 2.2 | 2.2 | 2.5 | 2.6 | 2.5 | 2.5 | 2.4 | 2.7 | 2.7 | 2.6 | 2.7 | 2.8 | 0.6 | 22 | 593 |
| Latvia | 2.2 | 2.2 | 2.2 | 2.6 | 2.2 | 2.6 | 2.6 | 2.4 | 2.6 | 2.4 | 2.2 | 2.4 | 2.8 | 0.6 | 23 | 804 |
| Lithuania | 1.6 | 1.6 | 1.6 | 4.1 | 4.2 | 3.9 | 3.6 | 3.6 | 3.7 | 3.8 | 3.9 | 3.9 | 4.1 | 2.5 | 17 | 1858 |
| Luxembourg | 5.7 | 5.7 | 6.0 | 6.6 | 6.2 | 6.2 | 6.4 | 6.4 | 6.2 | 6.2 | 6.1 | 6.3 | 6.3 | 0.3 | 8 | 3774 |
| Hungary | 3.0 | 3.9 | 3.8 | 3.8 | 4.2 | 5.2 | 5.5 | 5.5 | 5.3 | 5.3 | 5.5 | 5.8 | 5.9 | 2.0 | 11 | 7835 |
| Malta | 3.2 | 3.1 | 3.2 | 3.1 | 3.1 | 3.2 | 3.1 | 3.1 | 3.0 | 2.8 | 2.8 | 2.8 | 2.9 | -0.3 | 21 | 354 |
| Netherlands | 8.7 | 8.3 | 8.9 | 8.1 | 8.4 | 8.9 | 9.5 | 9.9 | 9.4 | 8.9 | 9.5 | 8.7 | 8.7 | -0.2 | 4 | 67301 |
| Austria | 7.3 | 7.2 | 7.3 | 7.5 | 7.4 | 7.4 | 7.5 | 7.7 | 7.7 | 7.7 | 7.7 | 7.7 | 7.8 | 0.5 | 6 | 30013 |
| Poland | 7.5 | 7.3 | 6.8 | 6.7 | 6.3 | 6.7 | 7.2 | 7.5 | 7.3 | 7.6 | 7.8 | 7.8 | 8.1 | 1.2 | 5 | 40057 |
| Portugal | 3.8 | 3.6 | 3.8 | 3.8 | 3.7 | 3.8 | 3.7 | 3.8 | 3.9 | 3.9 | 3.9 | 3.9 | 3.8 | 0.0 | 18 | 7683 |
| Romania | 3.5 | 3.5 | 3.2 | 3.3 | 3.2 | 3.5 | 3.2 | 3.0 | 3.0 | 3.1 | 3.1 | 3.2 | 9.5 | 6.2 | 2 | 19212 |
| Slovenia | 9.4 | 9.1 | 9.3 | 9.9 | 10.1 | 10.1 | 10.2 | 9.9 | 9.9 | 9.9 | 9.9 | 9.8 | 9.8 | 0.5 | 1 | 4490 |
| Slovakia | 5.4 | 5.3 | 5.1 | 5.7 | 5.3 | 5.5 | 5.6 | 5.8 | 5.7 | 5.8 | 6.1 | 6.1 | 6.0 | 0.8 | 10 | 5377 |
| Finland | 3.2 | 3.0 | 2.9 | 3.2 | 3.5 | 3.5 | 3.8 | 3.8 | 3.9 | 4.0 | 4.1 | 4.2 | 4.3 | 1.4 | 16 | 10014 |
| Sweden | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 27 | 318 |
| United Kingdom | 2.8 | 2.6 | 2.6 | 2.6 | 2.6 | 2.7 | 2.6 | 2.5 | 2.5 | 2.5 | 2.6 | 2.6 | 2.6 | 0.0 | 24 | 63856 |
| 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 |  | 17 |
| Norway | 3.3 | 3.4 | 3.4 | 3.8 | 3.7 | 3.7 | 3.7 | 3.7 | 4.0 | 4.3 | 4.4 | 4.3 | 4.2 | 0.8 |  | 15468 |

[^49]Table 26: Actual compulsory social contributions - households as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 13.1 | 12.8 | 13.2 | 14.0 | 13.8 | 13.7 | 13.7 | 13.7 | 13.6 | 13.5 | 13.7 | 13.7 | 13.7 | 0.5 |  | 853814 |
| EU-27 | 14.0 | 13.7 | 14.1 | 14.9 | 14.6 | 14.6 | 14.6 | 14.6 | 14.6 | 14.5 | 14.7 | 14.6 | 14.6 | 0.5 |  | 789958 |
| EA-19 | 14.9 | 14.5 | 15.0 | 15.7 | 15.6 | 15.5 | 15.5 | 15.5 | 15.4 | 15.4 | 15.5 | 15.4 | 15.1 | 0.1 |  | 705851 |
| Belgium | 12.0 | 12.1 | 12.3 | 13.0 | 12.6 | 12.4 | 12.3 | 12.1 | 12.1 | 12.2 | 12.2 | 12.1 | 12.1 | -0.2 | 14 | 24868 |
| Bulgaria | 8.6 | 7.7 | 9.2 | 10.6 | 9.3 | 9.4 | 10.5 | 10.4 | 10.9 | 10.7 | 10.6 | 11.1 | 11.4 | 2.2 | 15 | 1917 |
| Czechia | 16.0 | 16.0 | 16.3 | 16.4 | 16.1 | 15.7 | 15.6 | 15.3 | 15.5 | 15.3 | 15.2 | 15.1 | 15.3 | -1.1 | 12 | 11454 |
| Denmark | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 28 | 101 |
| Germany | 23.5 | 22.2 | 21.9 | 23.2 | 23.3 | 22.9 | 22.7 | 22.6 | 22.6 | 22.5 | 22.6 | 22.7 | 22.6 | 0.7 | 4 | 303295 |
| Estonia | 0.9 | 1.0 | 1.1 | 2.0 | 2.8 | 2.8 | 2.7 | 2.1 | 2.1 | 1.7 | 1.7 | 1.7 | 1.7 | 0.6 | 26 | 144 |
| Ireland | 3.6 | 3.8 | 4.5 | 7.4 | 7.5 | 7.6 | 7.0 | 7.1 | 6.7 | 6.5 | 6.4 | 6.3 | 6.3 | 1.8 | 25 | 4601 |
| Greece | 18.0 | 18.1 | 17.9 | 17.9 | 18.4 | 17.5 | 17.0 | 16.9 | 16.5 | 17.2 | 17.1 | 17.5 | 16.5 | -1.4 | 8 | 11887 |
| Spain | 8.7 | 8.6 | 10.1 | 12.0 | 11.2 | 11.3 | 11.0 | 10.2 | 10.1 | 9.5 | 9.4 | 9.3 | 9.1 | -1.0 | 20 | 37917 |
| France | 11.9 | 11.9 | 11.9 | 12.4 | 12.2 | 11.9 | 11.8 | 12.0 | 12.1 | 12.1 | 12.1 | 12.0 | 10.5 | -1.3 | 17 | 115043 |
| Croatia | 14.6 | 14.5 | 14.8 | 15.5 | 15.2 | 15.3 | 15.2 | 15.1 | 15.5 | 15.5 | 16.0 | 16.2 | 16.1 | 1.3 | 9 | 3214 |
| Italy | 8.8 | 9.2 | 10.0 | 9.9 | 9.8 | 9.7 | 9.6 | 9.9 | 9.8 | 10.0 | 10.1 | 10.1 | 10.3 | 0.3 | 18 | 75836 |
| Cyprus | 6.5 | 6.1 | 6.4 | 7.9 | 8.1 | 8.0 | 7.9 | 7.6 | 7.9 | 8.0 | 8.1 | 8.2 | 8.3 | 1.9 | 23 | 593 |
| Latvia | 7.7 | 7.7 | 7.9 | 9.3 | 7.8 | 9.2 | 9.0 | 8.1 | 8.6 | 8.2 | 7.0 | 7.7 | 8.9 | 1.0 | 22 | 804 |
| Lithuania | 5.4 | 5.3 | 5.3 | 13.6 | 14.9 | 14.4 | 13.5 | 13.4 | 13.3 | 13.2 | 13.3 | 13.3 | 13.6 | 8.3 | 13 | 1858 |
| Luxembourg | 15.8 | 15.8 | 16.3 | 17.1 | 16.5 | 16.6 | 16.6 | 16.7 | 16.4 | 16.6 | 16.4 | 16.6 | 16.0 | -0.3 | 10 | 3774 |
| Hungary | 8.2 | 9.9 | 9.8 | 9.8 | 11.3 | 14.2 | 14.0 | 14.1 | 13.6 | 13.5 | 13.9 | 15.0 | 15.6 | 5.8 | 11 | 7835 |
| Malta | 10.1 | 9.4 | 9.8 | 9.7 | 9.6 | 9.9 | 9.7 | 9.4 | 9.1 | 9.1 | 9.0 | 8.9 | 9.0 | -0.8 | 21 | 354 |
| Netherlands | 24.2 | 23.3 | 24.7 | 23.1 | 23.5 | 25.2 | 26.7 | 27.5 | 25.5 | 24.1 | 24.7 | 22.5 | 22.4 | -2.3 | 5 | 67301 |
| Austria | 18.0 | 17.6 | 17.5 | 18.3 | 18.1 | 18.0 | 17.9 | 18.0 | 18.0 | 17.9 | 18.4 | 18.5 | 18.4 | 0.9 | 6 | 30013 |
| Poland | 22.4 | 21.1 | 20.0 | 21.4 | 20.2 | 21.2 | 22.6 | 23.5 | 23.0 | 23.5 | 23.4 | 22.9 | 22.9 | 2.9 | 3 | 40057 |
| Portugal | 12.0 | 11.4 | 11.8 | 12.9 | 12.2 | 11.7 | 11.6 | 11.0 | 11.5 | 11.3 | 11.4 | 11.4 | 10.8 | -1.0 | 16 | 7683 |
| Romania | 12.1 | 12.4 | 12.1 | 13.3 | 12.0 | 12.2 | 11.6 | 11.1 | 11.1 | 10.9 | 12.0 | 12.7 | 36.0 | 23.9 | 1 | 19212 |
| Slovenia | 24.2 | 23.9 | 24.8 | 26.6 | 26.7 | 26.8 | 26.9 | 26.5 | 26.4 | 26.4 | 26.2 | 26.3 | 26.1 | 1.3 | 2 | 4490 |
| Slovakia | 18.3 | 18.2 | 17.8 | 19.7 | 18.9 | 19.0 | 19.6 | 18.8 | 18.1 | 17.7 | 18.5 | 17.8 | 17.6 | -0.2 | 7 | 5377 |
| Finland | 7.5 | 7.3 | 7.1 | 7.8 | 8.7 | 8.3 | 8.9 | 8.7 | 9.0 | 9.1 | 9.3 | 9.7 | 10.1 | 3.0 | 19 | 10014 |
| Sweden | 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 | 27 | 318 |
| United Kingdom | 8.2 | 7.7 | 7.7 | 8.2 | 7.9 | 7.8 | 7.9 | 7.7 | 7.6 | 7.7 | 7.7 | 7.8 | 7.8 | 0.2 | 24 | 63856 |
| Iceland | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 |  | 17 |
| Norway | 7.7 | 8.1 | 8.1 | 9.1 | 8.7 | 8.8 | 8.9 | 9.4 | 10.3 | 11.2 | 11.4 | 11.1 | 10.5 | 2.4 |  | 15468 |

[^50]Table 27: Capital transfers representing taxes assessed but not collected as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| EU-27 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| 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 |
| Belgium | 0.1 | 0.1 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Bulgaria | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Czechia | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Denmark | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.8 | 0.9 | 1.0 | 0.5 | 0.4 | 0.4 |
| Germany | : | , |  | 2. | . | : | , |  | : | : | : |  | : |
| Estonia | : | : | : | : | : | . | . | : | - | - | ! | : | : |
| Ireland | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Greece | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Spain | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| France | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Croatia | : | : | - | : | : | : | : | : | : | : | : | : | - |
| Italy | : | : |  | : |  |  | : | : | : | : | : |  | : |
| Cyprus | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Latvia | : | : |  | : | : |  | : | : | : | : | : | : | : |
| Lithuania | 0.1 | 0.0 | 0.1 | 0.2 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Luxembourg | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Hungary | : | : |  | : | : | : | : | : | : | : | : | : | : |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Netherlands | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Austria | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Poland | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Portugal | : | : |  | : | : | : | : | : | : | : | : | : | : |
| Romania | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Slovenia | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Slovakia | : | , |  | : | . |  | , | , | : |  |  | : | : |
| Finland | : | : |  | : | : | : | : | : | : | : | : | : | : |
| Sweden | $\cdots$ | - | : | - | - | : | $\therefore$ | - | : | $\therefore$ | $\cdots$ | : | : |
| United Kingdom | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Iceland | : |  |  | : |  |  | : |  |  | : | : |  | : |
| Norway | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

[^51]Table 28: Capital transfers representing taxes assessed but not collected as \% of total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| EU-27 | 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 |
| EA-19 | 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 |
| Belgium | 0.3 | 0.3 | 0.5 | 0.7 | 0.4 | 0.5 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Bulgaria | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Czechia |  | : | : | : | : | : | : | : | : | : | : | : | : |
| Denmark | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 | 0.4 | 1.7 | 1.9 | 2.1 | 1.0 | 0.8 | 1.0 |
| Germany | : | : | : | : | , | : |  | : | : | : | : | : | : |
| Estonia | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Ireland | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Greece | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Spain | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| France | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 |
| Croatia |  |  |  | , |  | - | - |  | : | - | - | : | : |
| Italy | : | : | : | : | : | : | : | : | . | : | : | : | : |
| Cyprus | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Latvia | : | : |  | : | : | : | : | : | : | : | : | : | : |
| Lithuania | 0.2 | 0.1 | 0.2 | 0.6 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.0 | 0.1 |
| Luxembourg | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Hungary | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Malta | : | : |  | : | : | : | : | : | : | : | : | : | : |
| Netherlands | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Austria | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Poland | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| Portugal | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Romania | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Slovenia | 0.3 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Slovakia |  | : | : |  |  | : |  |  | : | : | : | : | : |
| Finland | : | : | : | : | : | : | : | : | : | : | : | : | : |
| Sweden | : | : | : | : | : | : | : | : | : | : | : | : | : |
| United Kingdom | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Iceland | : | : |  | : | : | : | : | : | : | : | : | : | : |
| Norway | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

[^52]Table 29: Taxes received by level of government as \% of GDP - Central government

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 20.9 | 21.1 | 20.4 | 19.2 | 19.8 | 19.9 | 20.2 | 20.4 | 20.5 | 20.7 | 20.5 | 20.6 | 20.6 | 0.1 |  | 3268925 |
| EU-27 | 18.6 | 18.8 | 18.2 | 17.4 | 17.9 | 17.8 | 18.1 | 18.5 | 18.6 | 18.4 | 18.4 | 18.5 | 18.5 | 0.3 |  | 2498136 |
| EA-19 | 17.8 | 17.9 | 17.4 | 16.6 | 17.0 | 17.0 | 17.3 | 17.7 | 17.7 | 17.6 | 17.5 | 17.7 | 17.7 | 0.4 |  | 2046756 |
| Belgium (') | 25.2 | 24.7 | 25.2 | 23.7 | 24.4 | 24.9 | 25.7 | 26.0 | 26.0 | 24.2 | 22.1 | 22.7 | 23.3 | -1.9 |  | 106918 |
| Belgium ( ${ }^{2}$ ) | 13.8 | 13.3 | 13.1 | 11.5 | 12.4 | 11.8 | 13.2 | 13.6 | 13.6 | 14.9 | 12.9 | 12.8 | 13.2 | 0.1 | 27 | 60663 |
| Bulgaria | 21.0 | 22.9 | 22.2 | 19.0 | 18.5 | 17.8 | 19.0 | 20.0 | 19.6 | 20.3 | 20.3 | 20.1 | 20.2 | -2.0 | 18 | 11320 |
| Czechia | 23.8 | 24.3 | 23.2 | 22.3 | 22.6 | 23.6 | 24.0 | 24.2 | 23.2 | 23.5 | 23.9 | 24.3 | 24.7 | 1.5 | 9 | 51339 |
| Denmark | 31.9 | 35.2 | 33.5 | 33.2 | 32.8 | 32.8 | 33.5 | 33.9 | 36.5 | 34.0 | 33.5 | 33.6 | 32.8 | -0.7 | 1 | 97803 |
| Germany | 10.9 | 11.3 | 11.5 | 11.6 | 11.2 | 11.5 | 11.6 | 11.6 | 11.5 | 11.4 | 11.3 | 11.5 | 11.5 | 0.0 | 28 | 384800 |
| Estonia | 25.6 | 26.0 | 25.6 | 28.3 | 26.4 | 25.1 | 25.4 | 25.7 | 26.1 | 27.2 | 27.7 | 26.8 | 26.9 | 1.3 | 6 | 7006 |
| Ireland | 30.6 | 30.0 | 28.1 | 27.1 | 26.7 | 27.1 | 27.3 | 27.8 | 28.0 | 22.6 | 22.8 | 22.1 | 22.0 | -6.1 | 15 | 71393 |
| Greece | 19.7 | 20.1 | 20.0 | 19.6 | 20.6 | 22.4 | 24.1 | 24.2 | 24.8 | 25.1 | 26.6 | 26.0 | 26.2 | 6.2 | 8 | 48323 |
| Spain | 16.2 | 16.7 | 13.1 | 10.5 | 12.7 | 12.2 | 12.1 | 13.9 | 14.5 | 14.5 | 14.1 | 14.0 | 14.5 | 1.4 | 26 | 174775 |
| France | 16.6 | 16.0 | 15.5 | 14.1 | 15.5 | 14.9 | 15.3 | 15.9 | 15.8 | 15.9 | 15.8 | 16.4 | 16.2 | 0.6 | 24 | 381044 |
| Croatia | 20.9 | 20.9 | 20.5 | 19.6 | 19.8 | 19.2 | 19.7 | 20.3 | 19.9 | 20.8 | 21.3 | 21.6 | 22.0 | 1.5 | 16 | 11339 |
| Italy | 23.3 | 23.8 | 23.5 | 23.7 | 23.7 | 23.7 | 25.0 | 25.1 | 24.8 | 24.7 | 25.0 | 24.6 | 24.3 | 0.8 | 11 | 428355 |
| Cyprus | 24.3 | 28.4 | 27.0 | 23.3 | 23.1 | 23.2 | 23.4 | 23.6 | 24.8 | 24.1 | 23.6 | 24.2 | 24.5 | -2.5 | 10 | 5178 |
| Latvia | 15.6 | 15.3 | 14.6 | 13.2 | 13.9 | 14.1 | 14.8 | 15.2 | 15.5 | 15.8 | 16.7 | 16.6 | 16.3 | 1.7 | 23 | 4752 |
| Lithuania | 20.5 | 20.3 | 20.5 | 17.0 | 16.0 | 15.5 | 15.6 | 15.6 | 15.9 | 16.7 | 16.9 | 16.6 | 16.9 | -3.6 | 22 | 7630 |
| Luxembourg | 24.5 | 24.9 | 25.0 | 25.5 | 25.3 | 24.9 | 26.0 | 26.2 | 26.0 | 25.3 | 25.1 | 25.5 | 26.8 | 1.8 | 7 | 16086 |
| Hungary | 21.0 | 22.6 | 24.4 | 24.3 | 23.4 | 21.7 | 23.4 | 23.1 | 23.3 | 23.5 | 23.7 | 23.8 | 23.1 | -1.3 | 13 | 30881 |
| Malta | 31.7 | 32.6 | 31.9 | 32.3 | 31.8 | 32.0 | 32.2 | 32.5 | 32.2 | 30.4 | 30.9 | 31.7 | 31.7 | -0.2 | 3 | 3903 |
| Netherlands | 21.6 | 21.6 | 21.1 | 20.9 | 21.0 | 20.2 | 19.4 | 19.7 | 20.6 | 21.2 | 21.9 | 23.1 | 23.0 | 1.9 | 14 | 178307 |
| Austria | 27.2 | 27.5 | 28.2 | 27.4 | 27.4 | 27.5 | 28.0 | 28.6 | 28.6 | 29.0 | 27.6 | 27.5 | 27.6 | -0.6 | 5 | 106304 |
| Poland | 17.2 | 18.1 | 18.2 | 15.9 | 16.5 | 16.6 | 15.9 | 15.5 | 15.5 | 15.7 | 16.2 | 16.8 | 17.4 | -0.7 | 21 | 86590 |
| Portugal | 21.7 | 21.9 | 21.6 | 19.6 | 20.2 | 21.7 | 21.1 | 23.1 | 23.2 | 23.3 | 22.9 | 22.9 | 23.3 | 1.7 | 12 | 47536 |
| Romania | 18.1 | 17.7 | 16.9 | 15.4 | 16.7 | 18.1 | 17.7 | 17.5 | 17.7 | 18.8 | 16.8 | 15.4 | 15.1 | -1.8 | 25 | 30656 |
| Slovenia | 21.0 | 20.2 | 19.6 | 18.2 | 18.2 | 18.0 | 18.0 | 18.0 | 18.3 | 18.6 | 18.8 | 18.5 | 18.8 | -0.8 | 20 | 8595 |
| Slovakia | 17.1 | 17.0 | 16.7 | 15.8 | 15.5 | 16.4 | 15.8 | 17.0 | 17.8 | 18.5 | 18.6 | 19.2 | 19.1 | 2.4 | 19 | 17168 |
| Finland | 21.4 | 21.1 | 20.5 | 18.9 | 18.6 | 20.0 | 20.1 | 20.6 | 20.6 | 20.5 | 20.8 | 20.8 | 20.8 | 0.3 | 17 | 48684 |
| Sweden | 28.8 | 28.7 | 27.6 | 27.3 | 27.4 | 26.7 | 26.4 | 26.6 | 26.6 | 27.2 | 28.1 | 28.2 | 27.9 | 0.3 | 4 | 131453 |
| United Kingdom | 31.8 | 31.9 | 32.6 | 30.2 | 31.4 | 31.9 | 31.1 | 31.0 | 30.7 | 30.9 | 31.5 | 31.8 | 31.9 | -0.8 | 2 | 770789 |
| Iceland | 30.5 | 29.0 | 25.7 | 22.7 | 24.1 | 24.5 | 25.1 | 25.3 | 28.2 | 26.3 | 41.4 | 27.6 | 26.7 | 1.1 |  | 5878 |
| Norway | 37.4 | 36.9 | 36.5 | 35.6 | 36.3 | 37.0 | 36.4 | 34.7 | 33.5 | 32.7 | 32.8 | 32.8 | 34.0 | -2.6 |  | 124942 |

[^53]Table 30: Taxes received by level of government as \% of total taxation-Central government

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 55.1 | 55.4 | 54.0 | 51.7 | 53.3 | 52.7 | 52.6 | 52.8 | 53.2 | 53.7 | 52.9 | 52.7 | 52.4 | -1.6 |  | 3268925 |
| EU-27 | 47.8 | 48.3 | 47.4 | 45.8 | 47.2 | 46.5 | 46.2 | 46.6 | 46.6 | 46.4 | 46.2 | 46.4 | 46.1 | -1.3 |  | 2498136 |
| EA-19 | 45.8 | 46.1 | 45.1 | 43.5 | 44.8 | 44.0 | 43.7 | 44.2 | 44.2 | 44.0 | 43.7 | 43.9 | 43.7 | -1.4 |  | 2046756 |
| Belgium (') | 57.7 | 57.1 | 57.2 | 54.9 | 56.0 | 56.0 | 56.7 | 56.6 | 56.9 | 53.8 | 50.0 | 50.8 | 51.9 | -5.3 |  | 106918 |
| Belgium ( ${ }^{2}$ ) | 31.6 | 30.6 | 29.7 | 26.7 | 28.6 | 26.7 | 29.1 | 29.5 | 29.7 | 33.0 | 29.2 | 28.7 | 29.5 | -0.2 | 27 | 60663 |
| Bulgaria | 70.6 | 72.4 | 72.2 | 70.1 | 71.1 | 70.0 | 71.1 | 70.3 | 68.9 | 69.8 | 69.6 | 68.3 | 67.4 | -4.7 | 9 | 11320 |
| Czechia | 70.1 | 70.4 | 69.8 | 69.1 | 69.3 | 69.8 | 70.1 | 69.5 | 68.6 | 69.1 | 68.6 | 68.8 | 68.4 | -1.4 | 7 | 51339 |
| Denmark | 68.7 | 75.7 | 74.8 | 73.9 | 72.8 | 72.8 | 73.2 | 73.2 | 74.7 | 73.2 | 72.9 | 73.2 | 72.8 | -2.0 | 5 | 97803 |
| Germany | 28.8 | 30.0 | 30.1 | 30.0 | 30.0 | 30.5 | 30.3 | 30.2 | 30.0 | 29.5 | 28.8 | 29.0 | 28.7 | -1.4 | 28 | 384800 |
| Estonia | 84.0 | 83.8 | 82.0 | 81.5 | 80.3 | 80.4 | 80.8 | 81.7 | 81.9 | 82.4 | 82.3 | 82.0 | 82.1 | 0.1 | 4 | 7006 |
| Ireland | 97.5 | 97.3 | 97.0 | 96.4 | 96.2 | 96.3 | 96.1 | 96.4 | 96.8 | 97.0 | 97.0 | 97.2 | 97.4 | 0.4 | 2 | 71393 |
| Greece | 63.6 | 63.1 | 62.8 | 63.7 | 64.2 | 66.6 | 67.3 | 67.7 | 68.9 | 68.9 | 69.4 | 67.2 | 67.2 | 4.4 | 10 | 48323 |
| Spain | 44.9 | 45.9 | 40.8 | 35.5 | 40.6 | 39.1 | 37.3 | 42.0 | 42.6 | 42.9 | 41.9 | 41.3 | 41.8 | 1.0 | 25 | 174775 |
| France | 38.3 | 37.5 | 36.4 | 33.5 | 36.6 | 34.2 | 34.4 | 35.0 | 34.5 | 34.7 | 34.6 | 35.3 | 34.8 | -1.6 | 26 | 381044 |
| Croatia | 56.9 | 56.5 | 55.5 | 53.8 | 55.0 | 54.7 | 55.0 | 55.8 | 54.3 | 55.9 | 56.5 | 57.0 | 56.9 | 1.4 | 18 | 11339 |
| Italy | 58.4 | 57.6 | 57.2 | 57.2 | 57.4 | 57.5 | 57.9 | 58.2 | 57.9 | 57.7 | 59.5 | 59.0 | 58.1 | 0.9 | 16 | 428355 |
| Cyprus | 75.8 | 78.8 | 77.6 | 73.1 | 72.8 | 73.1 | 73.8 | 74.1 | 73.5 | 72.7 | 72.9 | 72.6 | 72.4 | -5.1 | 6 | 5178 |
| Latvia | 54.4 | 53.9 | 52.2 | 47.9 | 48.9 | 49.7 | 50.9 | 52.0 | 52.2 | 52.8 | 53.7 | 53.0 | 52.6 | 0.3 | 21 | 4752 |
| Lithuania | 67.9 | 67.8 | 66.9 | 56.4 | 56.4 | 57.0 | 57.7 | 58.0 | 57.6 | 57.7 | 57.1 | 56.5 | 55.9 | -11.0 | 20 | 7630 |
| Luxembourg | 68.3 | 68.7 | 67.8 | 66.3 | 67.3 | 67.0 | 67.6 | 68.4 | 69.2 | 68.3 | 68.1 | 67.5 | 68.1 | 0.3 | 8 | 16086 |
| Hungary | 57.5 | 57.2 | 61.9 | 62.3 | 62.9 | 59.2 | 59.6 | 59.7 | 60.4 | 60.3 | 59.9 | 61.9 | 61.5 | -0.4 | 14 | 30881 |
| Malta | 99.2 | 99.2 | 99.3 | 99.4 | 99.4 | 99.5 | 99.3 | 99.5 | 99.5 | 99.2 | 99.2 | 99.4 | 99.5 | 0.2 | 1 | 3903 |
| Netherlands | 59.9 | 60.8 | 58.9 | 59.6 | 59.1 | 57.0 | 54.6 | 54.6 | 55.7 | 57.3 | 57.0 | 59.7 | 59.5 | 0.6 | 15 | 178307 |
| Austria | 67.1 | 67.6 | 67.9 | 66.5 | 66.7 | 66.8 | 67.0 | 66.9 | 66.8 | 67.2 | 66.0 | 65.8 | 65.2 | -2.7 | 12 | 106304 |
| Poland | 51.1 | 52.4 | 53.2 | 51.1 | 52.6 | 52.3 | 49.7 | 48.6 | 48.7 | 48.4 | 48.6 | 49.2 | 49.5 | -3.7 | 23 | 86590 |
| Portugal | 69.1 | 68.8 | 68.1 | 65.8 | 66.7 | 67.4 | 66.5 | 68.0 | 67.8 | 67.7 | 67.3 | 67.2 | 66.8 | -1.3 | 11 | 47536 |
| Romania | 62.9 | 62.3 | 63.0 | 60.9 | 63.2 | 64.0 | 63.6 | 64.0 | 64.5 | 66.8 | 65.0 | 62.0 | 57.5 | -5.5 | 17 | 30656 |
| Slovenia | 54.4 | 53.1 | 52.1 | 48.6 | 47.9 | 47.9 | 47.5 | 48.1 | 48.9 | 49.7 | 49.9 | 49.6 | 49.9 | -2.2 | 22 | 8595 |
| Slovakia | 58.3 | 58.3 | 57.7 | 55.0 | 55.1 | 56.4 | 55.3 | 55.1 | 56.0 | 56.9 | 56.2 | 56.3 | 56.1 | -1.6 | 19 | 17168 |
| Finland | 50.9 | 50.9 | 49.9 | 46.3 | 45.9 | 47.9 | 47.5 | 47.6 | 47.4 | 47.0 | 47.6 | 48.4 | 49.2 | -0.7 | 24 | 48684 |
| Sweden | 62.2 | 63.5 | 62.5 | 62.3 | 63.9 | 63.5 | 62.4 | 62.3 | 62.9 | 63.7 | 63.8 | 63.8 | 63.8 | 1.3 | 13 | 131453 |
| United Kingdom | 94.5 | 94.6 | 94.6 | 93.9 | 94.1 | 94.3 | 94.3 | 94.4 | 94.4 | 94.4 | 94.5 | 94.5 | 94.4 | -0.2 | 3 | 770789 |
| Iceland | 75.8 | 75.0 | 74.2 | 72.8 | 74.5 | 73.4 | 73.7 | 73.4 | 75.5 | 74.4 | 81.4 | 73.4 | 72.4 | -1.7 |  | 5878 |
| Norway | 87.4 | 87.5 | 88.2 | 86.1 | 86.4 | 87.9 | 87.5 | 86.8 | 86.1 | 84.7 | 83.9 | 84.2 | 84.9 | -3.3 |  | 124942 |

[^54]Table 31: Taxes received by level of government as \% of GDP - State government

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.1 | 2.2 | 2.2 | 2.2 | 2.0 | 2.1 | 2.2 | 2.2 | 2.2 | 2.3 | 2.4 | 2.5 | 2.5 | 0.4 | 403399 |
| EU-27 | 2.6 | 2.6 | 2.6 | 2.5 | 2.4 | 2.5 | 2.7 | 2.6 | 2.7 | 2.7 | 2.9 | 2.9 | 3.0 | 0.4 | 403399 |
| EA-19 | 2.9 | 3.0 | 3.0 | 2.9 | 2.7 | 2.9 | 3.1 | 3.0 | 3.1 | 3.2 | 3.4 | 3.4 | 3.5 | 0.5 | 403399 |
| Belgium (') | 2.4 | 2.4 | 2.4 | 2.3 | 2.5 | 2.6 | 2.7 | 2.9 | 2.8 | 3.8 | 5.2 | 5.2 | 5.0 | 2.6 | 22883 |
| Belgium ( ${ }^{2}$ ) | 10.5 | 10.6 | 10.9 | 10.8 | 10.5 | 11.1 | 11.2 | 11.4 | 11.2 | 10.9 | 12.0 | 12.0 | 11.8 | 0.9 | 54138 |
| Bulgaria | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Czechia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Denmark | : | . | : | : | : | . | . | : | : | : | : | : | : | : |  |
| Germany | 8.4 | 8.7 | 8.8 | 8.5 | 8.0 | 8.1 | 8.4 | 8.5 | 8.6 | 8.8 | 9.1 | 9.1 | 9.4 | 0.6 | 313458 |
| Estonia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Ireland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Greece | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Spain | 5.3 | 5.1 | 4.6 | 4.7 | 4.1 | 4.5 | 5.8 | 4.7 | 4.7 | 4.8 | 5.0 | 5.2 | 5.3 | 0.7 | 63818 |
| France | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Croatia | : | : | : | : | : | : | : | : | . | : | : | . | : | : |  |
| Italy | : | : | : | : | : | : | : | : | - | : | : | : | : | : |  |
| Cyprus | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Latvia | : | : | : | : | : | . | : | : | : | : | : | : | : | : |  |
| Lithuania | : | : | : | : | : | . | . | : | : | : | : | : | : | : |  |
| Luxembourg | : | : | : | . | . | . | . | : | : | : | : | . | . | : |  |
| Hungary | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | . | : |  |
| Netherlands | : | : | : | : | : | : | . | : | : | : | : | : | : | : |  |
| Austria | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.8 | 0.2 | 3240 |
| Poland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Portugal | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Romania | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Slovenia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Slovakia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Finland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Sweden |  |  | : |  |  | : | : | : | : | : | : | : | : | : |  |
| United Kingdom | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Iceland | : | : | : | : | : | : | . | : | : | . | : | : | : | : |  |
| Norway |  |  |  |  |  |  |  |  |  |  |  |  |  | : |  |

[^55]Table 32: Taxes received by level of government as \% of total taxation - State government

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 5.6 | 5.7 | 5.8 | 5.9 | 5.5 | 5.6 | 5.9 | 5.7 | 5.7 | 5.9 | 6.3 | 6.4 | 6.5 | 0.7 | 403399 |
| EU-27 | 6.7 | 6.7 | 6.7 | 6.7 | 6.3 | 6.4 | 6.8 | 6.6 | 6.7 | 6.9 | 7.3 | 7.3 | 7.4 | 0.8 | 403399 |
| EA-19 | 7.6 | 7.7 | 7.7 | 7.6 | 7.2 | 7.4 | 7.8 | 7.6 | 7.6 | 8.0 | 8.5 | 8.5 | 8.6 | 0.9 | 403399 |
| Belgium (') | 5.4 | 5.5 | 5.5 | 5.3 | 5.7 | 5.9 | 5.9 | 6.3 | 6.1 | 8.5 | 11.6 | 11.6 | 11.1 | 5.6 | 22883 |
| Belgium ( ${ }^{2}$ ) | 24.2 | 24.4 | 24.8 | 25.0 | 24.1 | 25.0 | 24.7 | 24.7 | 24.6 | 24.2 | 27.1 | 26.8 | 26.3 | 1.5 | 54138 |
| Bulgaria | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Czechia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Denmark | : | : | : | : | : | : | : | : | : | : | : | . | : | : |  |
| Germany | 22.2 | 23.0 | 23.0 | 22.0 | 21.5 | 21.6 | 22.0 | 22.2 | 22.4 | 22.7 | 23.4 | 23.1 | 23.4 | 0.4 | 313458 |
| Estonia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Ireland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Greece | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Spain | 14.6 | 14.0 | 14.2 | 15.8 | 13.1 | 14.5 | 17.9 | 14.3 | 13.8 | 14.1 | 14.8 | 15.4 | 15.3 | 1.0 | 63818 |
| France | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Croatia | : | : | : | : | : | : | : | : | : | : | . | . | : | : |  |
| Italy | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Cyprus | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Latvia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Lithuania | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Luxembourg | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Hungary | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Netherlands | : | : | : | : | : | : | : | . | : | : | : | : | . | : |  |
| Austria | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 2.0 | 0.5 | 3240 |
| Poland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Portugal | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Romania | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Slovenia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Slovakia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Finland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Sweden |  | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| United Kingdom | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Norway |  |  |  |  |  |  |  |  |  |  |  |  |  | : |  |

[^56]Table 33: Taxes received by level of government as \% of GDP - Local government

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 3.6 | 3.6 | 3.6 | 3.6 | 3.4 | 3.7 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 0.2 |  | 604412 |
| EU-27 | 4.0 | 4.0 | 3.9 | 3.9 | 3.7 | 4.0 | 4.2 | 4.2 | 4.2 | 4.2 | 4.2 | 4.2 | 4.2 | 0.2 |  | 562314 |
| EA-19 | 3.4 | 3.5 | 3.4 | 3.4 | 3.2 | 3.5 | 3.7 | 3.7 | 3.7 | 3.7 | 3.6 | 3.6 | 3.7 | 0.2 |  | 423914 |
| Belgium (') | 2.2 | 2.2 | 2.0 | 2.3 | 2.2 | 2.2 | 2.1 | 2.2 | 2.1 | 2.2 | 2.2 | 2.2 | 2.0 | 0.0 |  | 9374 |
| Belgium ( ${ }^{2}$ ) | 2.2 | 2.3 | 2.0 | 2.4 | 2.2 | 2.3 | 2.1 | 2.2 | 2.1 | 2.2 | 2.3 | 2.2 | 2.1 | 0.0 | 15 | 9529 |
| Bulgaria | 0.7 | 0.8 | 0.9 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.0 | 21 | 506 |
| Czechia | 4.8 | 4.8 | 4.7 | 4.5 | 4.5 | 4.6 | 4.6 | 5.0 | 5.0 | 4.9 | 5.2 | 5.3 | 5.5 | 0.8 | 6 | 11420 |
| Denmark | 14.3 | 11.0 | 11.1 | 11.5 | 12.0 | 12.0 | 12.1 | 12.2 | 12.2 | 12.2 | 12.3 | 12.2 | 12.1 | 1.0 | 2 | 36113 |
| Germany | 2.9 | 3.0 | 3.1 | 2.8 | 2.8 | 2.9 | 3.0 | 3.0 | 3.0 | 3.1 | 3.1 | 3.2 | 3.3 | 0.2 | 11 | 109463 |
| Estonia | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 27 | 71 |
| Ireland | 0.6 | 0.7 | 0.8 | 0.9 | 0.9 | 0.9 | 1.0 | 0.9 | 0.8 | 0.6 | 0.5 | 0.5 | 0.5 | -0.3 | 24 | 1502 |
| Greece | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.2 | 20 | 1705 |
| Spain | 3.0 | 2.9 | 2.7 | 2.7 | 2.8 | 2.9 | 3.0 | 3.2 | 3.3 | 3.3 | 3.2 | 3.2 | 3.2 | 0.5 | 12 | 38662 |
| France | 4.7 | 4.8 | 4.9 | 5.2 | 4.2 | 5.3 | 5.5 | 5.5 | 5.6 | 5.7 | 5.8 | 5.9 | 5.9 | 1.1 | 4 | 139686 |
| Croatia | 4.4 | 4.6 | 4.7 | 4.7 | 4.4 | 4.4 | 4.7 | 4.8 | 4.9 | 4.4 | 4.4 | 4.2 | 4.5 | -0.1 | 7 | 2337 |
| Italy | 4.9 | 5.1 | 4.7 | 4.5 | 4.4 | 4.5 | 5.1 | 4.9 | 5.1 | 4.9 | 4.2 | 4.2 | 4.3 | -0.4 | 9 | 75364 |
| Cyprus | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.6 | 0.5 | 0.5 | 0.3 | 0.4 | 0.4 | -0.1 | 25 | 76 |
| Latvia | 4.9 | 5.1 | 5.3 | 5.0 | 5.7 | 5.4 | 5.4 | 5.5 | 5.6 | 5.6 | 5.9 | 6.0 | 5.6 | 0.4 | 5 | 1644 |
| Lithuania | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.3 | 0.4 | 0.0 | 26 | 159 |
| Luxembourg | 1.6 | 1.6 | 1.7 | 1.7 | 1.6 | 1.7 | 1.5 | 1.3 | 1.2 | 1.3 | 1.4 | 1.5 | 1.8 | 0.1 | 16 | 1082 |
| Hungary | 4.2 | 4.4 | 2.5 | 2.6 | 2.4 | 2.4 | 2.4 | 2.2 | 2.1 | 2.2 | 2.2 | 2.2 | 2.2 | -0.4 | 14 | 2897 |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Netherlands | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 0.2 | 19 | 10300 |
| 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 | 1.4 | 0.1 | 18 | 5220 |
| Poland | 4.3 | 4.6 | 4.6 | 4.1 | 4.0 | 3.9 | 4.0 | 4.0 | 4.1 | 4.2 | 4.3 | 4.3 | 4.5 | -0.1 | 8 | 22279 |
| Portugal | 2.1 | 2.2 | 2.2 | 2.1 | 2.0 | 2.1 | 2.1 | 2.3 | 2.5 | 2.5 | 2.5 | 2.4 | 2.5 | 0.3 | 13 | 5147 |
| Romania | 1.0 | 1.1 | 0.9 | 0.9 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.8 | 0.0 | 22 | 1714 |
| Slovenia | 2.9 | 3.4 | 3.2 | 3.6 | 4.0 | 3.9 | 4.1 | 4.0 | 3.8 | 3.5 | 3.5 | 3.4 | 3.4 | 0.1 | 10 | 1541 |
| Slovakia | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | -0.1 | 23 | 454 |
| Finland | 8.8 | 8.8 | 9.0 | 9.7 | 9.8 | 9.7 | 9.6 | 10.1 | 10.2 | 10.3 | 10.1 | 10.1 | 9.6 | 0.6 | 3 | 22464 |
| Sweden | 14.6 | 13.7 | 13.7 | 13.6 | 12.7 | 12.5 | 12.9 | 13.2 | 12.8 | 12.7 | 13.1 | 13.1 | 13.0 | -0.7 | 1 | 61135 |
| United Kingdom | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 0.0 | 17 | 42097 |
| Iceland | 9.7 | 9.7 | 8.9 | 8.5 | 8.2 | 8.9 | 8.9 | 9.2 | 9.2 | 9.1 | 9.4 | 10.0 | 10.2 | 1.2 |  | 2235 |
| Norway | 5.4 | 5.3 | 4.9 | 5.7 | 5.7 | 5.1 | 5.2 | 5.3 | 5.4 | 5.9 | 6.3 | 6.2 | 6.1 | 1.2 |  | 22264 |

[^57]Table 34: Taxes received by level of government as $\%$ of total taxation - Local government

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 9.6 | 9.5 | 9.5 | 9.7 | 9.3 | 9.7 | 9.9 | 9.9 | 9.8 | 9.8 | 9.7 | 9.7 | 9.7 | 0.2 |  | 604412 |
| EU-27 | 10.4 | 10.3 | 10.2 | 10.2 | 9.8 | 10.4 | 10.7 | 10.6 | 10.6 | 10.6 | 10.5 | 10.4 | 10.4 | 0.2 |  | 562314 |
| EA-19 | 8.8 | 8.9 | 8.9 | 8.9 | 8.4 | 9.1 | 9.3 | 9.2 | 9.3 | 9.3 | 9.1 | 9.0 | 9.0 | 0.2 |  | 423914 |
| Belgium (') | 5.0 | 5.1 | 4.5 | 5.4 | 5.1 | 5.0 | 4.6 | 4.7 | 4.6 | 4.9 | 5.0 | 4.8 | 4.6 | 0.0 |  | 9374 |
| Belgium (2) | 5.1 | 5.2 | 4.6 | 5.5 | 5.2 | 5.1 | 4.7 | 4.8 | 4.7 | 5.0 | 5.1 | 4.9 | 4.6 | 0.0 | 16 | 9529 |
| Bulgaria | 2.3 | 2.6 | 2.9 | 2.8 | 2.9 | 3.0 | 2.9 | 3.0 | 3.0 | 2.9 | 3.2 | 3.1 | 3.0 | 0.1 | 21 | 506 |
| Czechia | 14.1 | 14.0 | 14.2 | 14.1 | 13.7 | 13.7 | 13.5 | 14.2 | 14.7 | 14.4 | 15.0 | 15.0 | 15.2 | 1.0 | 5 | 11420 |
| Denmark | 30.8 | 23.8 | 24.7 | 25.7 | 26.7 | 26.7 | 26.3 | 26.4 | 24.9 | 26.4 | 26.7 | 26.5 | 26.9 | 2.1 | 2 | 36113 |
| Germany | 7.7 | 7.9 | 8.0 | 7.4 | 7.4 | 7.6 | 7.8 | 7.8 | 7.7 | 7.9 | 8.0 | 8.1 | 8.2 | 0.1 | 12 | 109463 |
| Estonia | 1.0 | 0.9 | 1.2 | 1.2 | 1.4 | 1.5 | 1.3 | 1.1 | 1.1 | 1.0 | 1.0 | 0.9 | 0.8 | -0.3 | 27 | 71 |
| Ireland | 2.1 | 2.3 | 2.6 | 3.2 | 3.3 | 3.2 | 3.4 | 3.1 | 2.7 | 2.5 | 2.2 | 2.2 | 2.0 | -0.5 | 23 | 1502 |
| Greece | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 2.4 | 2.6 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 0.1 | 22 | 1705 |
| Spain | 8.2 | 8.1 | 8.5 | 8.9 | 9.0 | 9.1 | 9.3 | 9.7 | 9.8 | 9.6 | 9.6 | 9.5 | 9.3 | 0.8 | 10 | 38662 |
| France | 10.9 | 11.3 | 11.4 | 12.2 | 9.9 | 12.3 | 12.4 | 12.1 | 12.2 | 12.4 | 12.7 | 12.6 | 12.8 | 1.4 | 6 | 139686 |
| Croatia | 11.9 | 12.4 | 12.7 | 13.0 | 12.3 | 12.4 | 13.1 | 13.3 | 13.2 | 11.7 | 11.7 | 11.2 | 11.7 | -0.9 | 8 | 2337 |
| Italy | 12.2 | 12.3 | 11.5 | 10.8 | 10.8 | 11.0 | 11.7 | 11.3 | 11.8 | 11.4 | 9.9 | 10.0 | 10.2 | -1.2 | 9 | 75364 |
| Cyprus | 1.4 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.8 | 1.5 | 1.5 | 0.9 | 1.1 | 1.1 | -0.3 | 26 | 76 |
| Latvia | 16.9 | 17.8 | 18.8 | 18.2 | 20.2 | 19.2 | 18.7 | 18.6 | 19.0 | 18.7 | 18.9 | 19.3 | 18.2 | -0.6 | 4 | 1644 |
| Lithuania | 1.3 | 1.2 | 1.2 | 1.6 | 1.8 | 1.6 | 1.6 | 1.2 | 1.2 | 1.3 | 1.3 | 1.2 | 1.2 | 0.0 | 25 | 159 |
| Luxembourg | 4.4 | 4.4 | 4.5 | 4.5 | 4.3 | 4.6 | 4.0 | 3.5 | 3.3 | 3.5 | 3.9 | 4.1 | 4.6 | 0.1 | 17 | 1082 |
| Hungary | 11.6 | 11.0 | 6.4 | 6.7 | 6.5 | 6.5 | 6.1 | 5.8 | 5.5 | 5.7 | 5.7 | 5.7 | 5.8 | -0.6 | 14 | 2897 |
| Malta |  | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Netherlands | 3.3 | 3.3 | 3.3 | 3.6 | 3.6 | 3.7 | 3.8 | 3.8 | 3.8 | 3.8 | 3.6 | 3.6 | 3.4 | 0.2 | 18 | 10300 |
| Austria | 3.2 | 3.1 | 3.1 | 3.2 | 3.2 | 3.2 | 3.1 | 3.1 | 3.1 | 3.0 | 3.1 | 3.1 | 3.2 | 0.1 | 20 | 5220 |
| Poland | 12.9 | 13.3 | 13.5 | 13.1 | 12.6 | 12.3 | 12.6 | 12.6 | 13.0 | 12.9 | 12.8 | 12.7 | 12.7 | -0.8 | 7 | 22279 |
| Portugal | 6.6 | 7.0 | 7.0 | 7.0 | 6.7 | 6.5 | 6.7 | 6.9 | 7.2 | 7.3 | 7.3 | 7.1 | 7.2 | 0.2 | 13 | 5147 |
| Romania | 3.4 | 4.0 | 3.2 | 3.6 | 4.0 | 3.8 | 3.6 | 3.7 | 3.6 | 3.4 | 3.6 | 3.6 | 3.2 | 0.0 | 19 | 1714 |
| Slovenia | 7.5 | 8.8 | 8.6 | 9.8 | 10.5 | 10.5 | 10.7 | 10.6 | 10.3 | 9.3 | 9.2 | 9.1 | 9.0 | 0.3 | 11 | 1541 |
| Slovakia | 2.4 | 2.3 | 2.2 | 2.5 | 2.4 | 2.3 | 2.4 | 2.3 | 2.3 | 1.6 | 1.6 | 1.5 | 1.5 | -0.7 | 24 | 454 |
| Finland | 21.0 | 21.2 | 21.9 | 23.7 | 24.3 | 23.1 | 22.7 | 23.4 | 23.5 | 23.7 | 23.1 | 23.5 | 22.7 | 0.8 | 3 | 22464 |
| Sweden | 31.7 | 30.2 | 30.9 | 31.0 | 29.6 | 29.7 | 30.6 | 30.8 | 30.3 | 29.6 | 29.7 | 29.7 | 29.6 | -1.3 | 1 | 61135 |
| United Kingdom | 5.0 | 4.9 | 4.9 | 5.6 | 5.3 | 5.1 | 5.2 | 5.1 | 5.1 | 5.1 | 5.0 | 5.0 | 5.2 | 0.2 | 15 | 42097 |
| Iceland | 24.2 | 25.0 | 25.8 | 27.2 | 25.5 | 26.6 | 26.3 | 26.6 | 24.5 | 25.6 | 18.6 | 26.6 | 27.6 | 1.7 |  | 2235 |
| Norway | 12.6 | 12.5 | 11.8 | 13.9 | 13.6 | 12.1 | 12.5 | 13.2 | 13.9 | 15.3 | 16.1 | 15.8 | 15.1 | 3.3 |  | 22264 |

[^58]Table 35: Taxes received by level of government as \% of GDP - Social security funds

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 11.1 | 11.0 | 11.5 | 12.0 | 11.8 | 11.9 | 11.9 | 12.1 | 11.9 | 11.6 | 11.8 | 12.0 | 12.1 | 0.6 |  | 1925724 |
| EU-27 | 13.5 | 13.4 | 13.5 | 14.0 | 13.8 | 13.9 | 14.2 | 14.3 | 14.3 | 14.1 | 14.1 | 14.1 | 14.3 | 0.8 |  | 1925724 |
| EA-19 | 14.5 | 14.4 | 14.6 | 15.1 | 14.9 | 15.1 | 15.4 | 15.5 | 15.5 | 15.3 | 15.3 | 15.3 | 15.5 | 0.8 |  | 1787498 |
| Belgium (') | 13.4 | 13.4 | 13.8 | 14.3 | 14.0 | 14.1 | 14.4 | 14.5 | 14.3 | 14.2 | 14.1 | 14.0 | 13.9 | 0.1 |  | 63930 |
| Belgium ( ${ }^{2}$ ) | 16.5 | 16.7 | 17.4 | 18.0 | 17.8 | 18.6 | 18.3 | 18.4 | 18.3 | 16.5 | 16.4 | 17.1 | 17.1 | -0.3 | 2 | 78775 |
| Bulgaria | 8.0 | 7.7 | 7.4 | 7.2 | 6.7 | 6.7 | 6.8 | 7.5 | 7.8 | 7.8 | 7.7 | 8.3 | 8.7 | 1.3 | 21 | 4865 |
| Czechia | 5.2 | 5.2 | 5.1 | 5.3 | 5.4 | 5.4 | 5.5 | 5.5 | 5.5 | 5.4 | 5.5 | 5.6 | 5.8 | 0.6 | 22 | 11998 |
| Denmark | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 25 | 40 |
| Germany | 15.4 | 14.7 | 14.7 | 15.5 | 15.2 | 15.0 | 15.2 | 15.2 | 15.1 | 15.2 | 15.4 | 15.6 | 15.8 | 1.1 | 3 | 527101 |
| Estonia | 4.4 | 4.5 | 5.0 | 5.9 | 5.9 | 5.5 | 5.5 | 5.2 | 5.3 | 5.3 | 5.4 | 5.4 | 5.4 | 0.4 | 23 | 1407 |
| Ireland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Greece | 10.5 | 10.9 | 11.0 | 10.3 | 10.6 | 10.4 | 10.7 | 10.5 | 10.2 | 10.4 | 10.6 | 11.5 | 11.7 | 0.7 | 14 | 21533 |
| Spain | 11.5 | 11.5 | 11.6 | 11.7 | 11.5 | 11.5 | 11.4 | 11.2 | 11.3 | 11.1 | 11.1 | 11.2 | 11.5 | -0.1 | 15 | 137750 |
| France | 21.9 | 21.8 | 22.1 | 22.8 | 22.5 | 23.1 | 23.6 | 24.0 | 24.3 | 24.0 | 23.9 | 24.0 | 24.1 | 2.0 | 1 | 568148 |
| Croatia | 11.5 | 11.5 | 11.7 | 12.1 | 11.8 | 11.6 | 11.5 | 11.2 | 11.8 | 12.0 | 11.9 | 11.9 | 12.0 | 0.3 | 12 | 6189 |
| Italy | 11.6 | 12.3 | 12.7 | 13.2 | 13.0 | 12.8 | 13.0 | 13.0 | 12.9 | 12.9 | 12.7 | 12.7 | 13.0 | 0.3 | 8 | 229958 |
| Cyprus | 7.1 | 6.8 | 7.0 | 7.8 | 8.0 | 7.9 | 7.8 | 7.6 | 8.3 | 8.3 | 8.2 | 8.5 | 8.7 | 1.7 | 20 | 1847 |
| Latvia | 8.1 | 7.9 | 7.9 | 9.2 | 8.7 | 8.7 | 8.7 | 8.5 | 8.4 | 8.3 | 8.3 | 8.5 | 8.9 | 0.9 | 19 | 2581 |
| Lithuania | 9.1 | 9.1 | 9.5 | 12.4 | 11.7 | 11.1 | 10.8 | 10.8 | 11.1 | 11.6 | 12.1 | 12.2 | 12.7 | 3.2 | 9 | 5743 |
| Luxembourg | 9.7 | 9.7 | 10.2 | 11.2 | 10.6 | 10.5 | 10.9 | 10.7 | 10.3 | 10.4 | 10.2 | 10.5 | 10.5 | 0.3 | 16 | 6308 |
| Hungary | 11.1 | 12.3 | 12.3 | 11.9 | 11.3 | 12.4 | 13.3 | 13.2 | 13.0 | 13.1 | 13.4 | 12.3 | 12.1 | -0.2 | 11 | 16219 |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Netherlands | 13.0 | 12.5 | 13.3 | 12.6 | 12.9 | 13.6 | 14.5 | 14.7 | 14.6 | 13.9 | 14.7 | 13.8 | 14.0 | 0.7 | 6 | 108003 |
| Austria | 11.3 | 11.2 | 11.3 | 11.7 | 11.6 | 11.6 | 11.7 | 12.0 | 12.1 | 12.1 | 12.1 | 12.2 | 12.4 | 1.0 | 10 | 47639 |
| Poland | 12.0 | 11.8 | 11.2 | 11.1 | 10.8 | 11.1 | 12.0 | 12.2 | 12.1 | 12.4 | 12.7 | 12.8 | 13.1 | 1.9 | 7 | 65158 |
| Portugal | 7.5 | 7.6 | 7.8 | 8.0 | 8.0 | 8.3 | 8.4 | 8.4 | 8.5 | 8.5 | 8.5 | 8.6 | 8.9 | 1.1 | 18 | 18059 |
| Romania | 9.7 | 9.5 | 8.9 | 8.9 | 8.6 | 9.0 | 9.0 | 8.8 | 8.7 | 8.3 | 8.0 | 8.5 | 10.2 | 1.3 | 17 | 20785 |
| Slovenia | 14.6 | 14.2 | 14.5 | 15.4 | 15.6 | 15.5 | 15.7 | 15.3 | 15.1 | 15.2 | 15.3 | 15.3 | 15.3 | 0.8 | 4 | 7009 |
| Slovakia | 11.3 | 11.3 | 11.4 | 12.1 | 11.7 | 11.8 | 12.0 | 13.0 | 13.1 | 13.4 | 13.8 | 14.2 | 14.3 | 2.9 | 5 | 12838 |
| Finland | 11.7 | 11.4 | 11.5 | 12.1 | 12.0 | 12.0 | 12.6 | 12.5 | 12.6 | 12.6 | 12.7 | 12.0 | 11.8 | 0.3 | 13 | 27645 |
| Sweden | 2.7 | 2.7 | 2.7 | 2.8 | 2.6 | 2.7 | 2.8 | 2.8 | 2.8 | 2.7 | 2.7 | 2.7 | 2.8 | 0.0 | 24 | 12973 |
| United Kingdom | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| 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 | : | : | . | : | : | : | : | : | . | : | : | : | : | : |  |  |

[^59]Table 36: Taxes received by level of government as \% of total taxation - Social security funds

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 29.3 | 29.0 | 30.3 | 32.4 | 31.6 | 31.5 | 31.2 | 31.2 | 30.9 | 30.1 | 30.5 | 30.6 | 30.9 | 0.6 |  | 1925724 |
| EU-27 | 34.7 | 34.3 | 35.2 | 36.9 | 36.3 | 36.2 | 36.0 | 35.9 | 35.8 | 35.5 | 35.5 | 35.3 | 35.5 | 0.3 |  | 1925724 |
| EA-19 | 37.4 | 36.9 | 37.9 | 39.6 | 39.2 | 39.1 | 38.8 | 38.6 | 38.5 | 38.2 | 38.2 | 38.0 | 38.1 | 0.2 |  | 1787498 |
| Belgium (') | 30.7 | 30.9 | 31.4 | 33.1 | 32.0 | 31.9 | 31.7 | 31.5 | 31.3 | 31.6 | 32.0 | 31.4 | 31.0 | -0.4 |  | 63930 |
| Belgium ( ${ }^{2}$ ) | 37.9 | 38.4 | 39.6 | 41.6 | 40.9 | 42.0 | 40.4 | 40.0 | 40.0 | 36.6 | 37.2 | 38.3 | 38.2 | -1.3 | 7 | 78775 |
| Bulgaria | 27.0 | 24.4 | 24.1 | 26.6 | 25.6 | 26.5 | 25.5 | 26.2 | 27.6 | 26.8 | 26.6 | 28.1 | 29.0 | 4.9 | 16 | 4865 |
| Czechia | 15.3 | 15.1 | 15.5 | 16.4 | 16.5 | 16.0 | 16.0 | 15.9 | 16.2 | 15.9 | 15.9 | 15.7 | 16.0 | 0.5 | 23 | 11998 |
| Denmark | 0.1 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 25 | 40 |
| Germany | 40.8 | 38.8 | 38.4 | 40.2 | 40.6 | 39.8 | 39.5 | 39.4 | 39.5 | 39.3 | 39.3 | 39.3 | 39.3 | 0.9 | 5 | 527101 |
| Estonia | 14.4 | 14.6 | 16.2 | 16.9 | 17.8 | 17.6 | 17.4 | 16.7 | 16.6 | 16.1 | 16.2 | 16.5 | 16.5 | 0.3 | 22 | 1407 |
| Ireland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Greece | 33.8 | 34.3 | 34.5 | 33.6 | 33.1 | 30.8 | 30.0 | 29.5 | 28.4 | 28.4 | 27.7 | 29.9 | 30.0 | -4.5 | 14 | 21533 |
| Spain | 31.8 | 31.6 | 36.0 | 39.3 | 36.8 | 36.9 | 35.1 | 33.7 | 33.4 | 32.7 | 33.0 | 33.1 | 33.0 | -3.0 | 10 | 137750 |
| France | 50.6 | 51.0 | 51.9 | 54.1 | 53.2 | 53.3 | 53.0 | 52.7 | 53.1 | 52.6 | 52.3 | 51.7 | 52.0 | 0.0 | 1 | 568148 |
| Croatia | 31.3 | 31.1 | 31.8 | 33.2 | 32.7 | 32.9 | 31.9 | 30.8 | 32.2 | 32.1 | 31.4 | 31.5 | 31.1 | -0.7 | 13 | 6189 |
| Italy | 29.0 | 29.8 | 31.0 | 31.7 | 31.5 | 31.2 | 30.1 | 30.2 | 30.0 | 30.2 | 30.2 | 30.4 | 31.2 | 0.2 | 12 | 229958 |
| Cyprus | 22.0 | 18.9 | 20.2 | 24.7 | 25.2 | 24.9 | 24.5 | 23.8 | 24.6 | 25.0 | 25.3 | 25.6 | 25.8 | 5.7 | 20 | 1847 |
| Latvia | 28.0 | 27.7 | 28.4 | 33.5 | 30.4 | 30.7 | 29.9 | 29.0 | 28.3 | 27.8 | 26.6 | 27.0 | 28.6 | 0.1 | 17 | 2581 |
| Lithuania | 30.1 | 30.2 | 30.9 | 41.3 | 41.1 | 40.6 | 40.0 | 40.0 | 40.3 | 40.0 | 40.7 | 41.5 | 42.1 | 11.1 | 2 | 5743 |
| Luxembourg | 27.1 | 26.7 | 27.6 | 29.1 | 28.2 | 28.3 | 28.3 | 28.0 | 27.4 | 28.0 | 27.6 | 27.8 | 26.7 | -0.9 | 19 | 6308 |
| Hungary | 30.5 | 31.2 | 31.2 | 30.6 | 30.3 | 33.9 | 34.0 | 34.2 | 33.7 | 33.7 | 34.0 | 32.0 | 32.3 | 1.1 | 11 | 16219 |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Netherlands | 35.9 | 35.0 | 36.9 | 35.9 | 36.4 | 38.3 | 40.8 | 40.8 | 39.5 | 37.7 | 38.2 | 35.7 | 36.0 | -0.9 | 9 | 108003 |
| Austria | 27.8 | 27.4 | 27.2 | 28.5 | 28.3 | 28.2 | 28.1 | 28.2 | 28.2 | 27.9 | 28.9 | 29.1 | 29.2 | 2.0 | 15 | 47639 |
| Poland | 35.7 | 34.1 | 32.9 | 35.5 | 34.4 | 35.0 | 37.3 | 38.4 | 37.9 | 38.3 | 38.0 | 37.6 | 37.2 | 4.4 | 8 | 65158 |
| Portugal | 24.0 | 23.8 | 24.5 | 26.8 | 26.3 | 25.8 | 26.5 | 24.8 | 24.7 | 24.7 | 24.9 | 25.2 | 25.4 | 0.9 | 21 | 18059 |
| Romania | 33.7 | 33.3 | 33.2 | 35.2 | 32.5 | 31.9 | 32.5 | 32.0 | 31.7 | 29.5 | 31.1 | 34.1 | 39.0 | 5.7 | 6 | 20785 |
| Slovenia | 37.7 | 37.4 | 38.7 | 41.2 | 41.2 | 41.1 | 41.4 | 40.9 | 40.4 | 40.6 | 40.5 | 40.9 | 40.7 | 2.0 | 4 | 7009 |
| Slovakia | 38.8 | 38.7 | 39.3 | 41.9 | 41.7 | 40.5 | 41.7 | 42.0 | 41.3 | 41.1 | 41.8 | 41.7 | 42.0 | 2.7 | 3 | 12838 |
| Finland | 27.9 | 27.6 | 28.0 | 29.8 | 29.7 | 28.7 | 29.6 | 28.9 | 28.9 | 29.0 | 29.0 | 27.8 | 27.9 | -0.1 | 18 | 27645 |
| Sweden | 5.7 | 5.9 | 6.2 | 6.3 | 6.2 | 6.5 | 6.6 | 6.6 | 6.5 | 6.4 | 6.2 | 6.2 | 6.3 | 0.1 | 24 | 12973 |
| United Kingdom | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| 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 | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |

[^60]Table 37: Taxes received by level of government as \% of GDP - EU Institutions

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 |  | 33111 |
| EU-27 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 |  | 29332 |
| EA-19 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 |  | 26456 |
| Belgium (') | 0.5 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.0 |  | 2879 |
| Belgium ( ${ }^{2}$ ) | 0.5 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.0 | 1 | 2879 |
| Bulgaria | : | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | -0.1 | 17 | 97 |
| Czechia | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 19 | 334 |
| Denmark | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | -0.1 | 23 | 427 |
| Germany | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 7 | 7024 |
| Estonia | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 14 | 48 |
| Ireland | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.0 | 25 | 433 |
| Greece | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 15 | 327 |
| Spain | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 6 | 2653 |
| France | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 9 | 4579 |
| Croatia | : | : | : | : | : | : | : | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | : | 27 | 46 |
| Italy | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.2 | 0.3 | 0.2 | 0.1 | 10 | 3424 |
| Cyprus | 0.3 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.2 | 0.2 | -0.1 | 5 | 48 |
| Latvia | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 8 | 60 |
| Lithuania | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 3 | 123 |
| Luxembourg | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.2 | 0.2 | 0.3 | 0.2 | 4 | 153 |
| Hungary | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 13 | 245 |
| Malta | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 16 | 22 |
| Netherlands | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.1 | 2 | 3217 |
| Austria | 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 | 0.0 | 18 | 656 |
| Poland | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 11 | 918 |
| Portugal | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 12 | 375 |
| Romania | : | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 28 | 177 |
| Slovenia | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | -0.1 | 22 | 68 |
| Slovakia | 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 | -0.1 | 21 | 137 |
| 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 | 26 | 230 |
| Sweden | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 24 | 633 |
| 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 | 20 | 3779 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | : | : | . | : | : | : | : | : | : | : | , |  | : | . |  |  |

[^61]Table 38: Taxes received by level of government as \% of total taxation - EU Institutions

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.5 | 0.6 | 0.5 | 0.1 |  | 33111 |
| EU-27 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.5 | 0.6 | 0.5 | 0.1 |  | 29332 |
| EA-19 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.6 | 0.6 | 0.6 | 0.6 | 0.1 |  | 26456 |
| Belgium (1) | 1.3 | 1.3 | 1.4 | 1.2 | 1.2 | 1.2 | 1.1 | 1.0 | 1.1 | 1.3 | 1.4 | 1.4 | 1.4 | 0.0 |  | 2879 |
| Belgium (2) | 1.3 | 1.3 | 1.4 | 1.2 | 1.2 | 1.2 | 1.1 | 1.0 | 1.1 | 1.3 | 1.4 | 1.4 | 1.4 | 0.0 | 1 | 2879 |
| Bulgaria | : | 0.6 | 0.8 | 0.5 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | -0.2 | 9 | 97 |
| Czechia | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | -0.1 | 20 | 334 |
| Denmark | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | -0.2 | 25 | 427 |
| Germany | 0.5 | 0.4 | 0.5 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.6 | 0.6 | 0.5 | 0.5 | 0.0 | 14 | 7024 |
| Estonia | 0.6 | 0.7 | 0.6 | 0.4 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | -0.1 | 10 | 48 |
| Ireland | 0.4 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.8 | 0.6 | 0.6 | 0.1 | 8 | 433 |
| Greece | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.4 | 0.5 | 0.5 | 0.1 | 18 | 327 |
| Spain | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.7 | 0.7 | 0.7 | 0.6 | 0.2 | 7 | 2653 |
| France | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 | 0.4 | 0.2 | 21 | 4579 |
| Croatia | : | : | : | : | : | : | : | 0.1 | 0.3 | 0.3 | 0.4 | 0.3 | 0.2 | : | 28 | 46 |
| Italy | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.6 | 0.4 | 0.6 | 0.5 | 0.1 | 16 | 3424 |
| Cyprus | 0.8 | 1.0 | 0.9 | 0.8 | 0.6 | 0.5 | 0.4 | 0.3 | 0.4 | 0.8 | 0.9 | 0.7 | 0.7 | -0.2 | 4 | 48 |
| Latvia | 0.7 | 0.6 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.7 | 0.7 | 0.6 | 0.7 | 0.1 | 5 | 60 |
| Lithuania | 0.7 | 0.8 | 1.0 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 0.9 | 0.9 | 0.9 | -0.1 | 3 | 123 |
| Luxembourg | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.5 | 0.6 | 0.6 | 0.5 | 6 | 153 |
| Hungary | 0.4 | 0.5 | 0.5 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.5 | 0.0 | 15 | 245 |
| Malta | 0.8 | 0.8 | 0.7 | 0.6 | 0.6 | 0.5 | 0.7 | 0.5 | 0.5 | 0.8 | 0.8 | 0.6 | 0.5 | -0.2 | 11 | 22 |
| Netherlands | 0.8 | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.8 | 1.0 | 1.2 | 1.1 | 1.1 | 1.1 | 0.1 | 2 | 3217 |
| Austria | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.1 | 22 | 656 |
| Poland | 0.3 | 0.3 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.2 | 13 | 918 |
| Portugal | 0.3 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.5 | 0.5 | 0.5 | 0.2 | 12 | 375 |
| Romania | : | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | -0.2 | 24 | 177 |
| Slovenia | 0.4 | 0.6 | 0.5 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | -0.1 | 23 | 68 |
| Slovakia | 0.6 | 0.7 | 0.8 | 0.6 | 0.7 | 0.8 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | -0.3 | 19 | 137 |
| Finland | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.2 | 0.0 | 27 | 230 |
| Sweden | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 26 | 633 |
| United Kingdom | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.0 | 17 | 3779 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |

[^62]Table 39: Taxes on consumption as \% of GDP - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 10.7 | 10.7 | 10.5 | 10.4 | 10.8 | 11.0 | 11.0 | 11.1 | 11.1 | 11.1 | 11.1 | 11.1 | 11.2 | 0.6 |  | 1774559 |
| EU-27 | 10.9 | 10.9 | 10.6 | 10.5 | 10.8 | 10.9 | 11.0 | 11.1 | 11.1 | 11.1 | 11.1 | 11.1 | 11.2 | 0.5 |  | 1507751 |
| EA-19 | 10.6 | 10.6 | 10.3 | 10.3 | 10.5 | 10.6 | 10.7 | 10.8 | 10.8 | 10.8 | 10.9 | 10.9 | 10.9 | 0.6 |  | 1260340 |
| Belgium | 10.8 | 10.8 | 10.7 | 10.6 | 10.9 | 10.8 | 10.9 | 10.9 | 10.8 | 10.6 | 10.9 | 10.9 | 11.0 | 0.3 | 23 | 50452 |
| Bulgaria | 16.1 | 15.7 | 16.5 | 13.8 | 13.8 | 13.3 | 14.2 | 14.8 | 14.1 | 14.6 | 14.7 | 14.3 | 14.0 | -2.4 | 6 | 7874 |
| Czechia | 10.0 | 10.2 | 10.1 | 10.5 | 10.8 | 11.6 | 12.0 | 12.3 | 11.5 | 11.8 | 11.9 | 12.1 | 11.9 | 1.9 | 14 | 24790 |
| Denmark | 15.6 | 16.0 | 15.0 | 14.8 | 14.6 | 14.7 | 14.7 | 14.4 | 14.1 | 14.1 | 14.2 | 14.0 | 14.2 | -0.7 | 4 | 42499 |
| Germany | 10.2 | 10.6 | 10.7 | 11.2 | 10.7 | 10.8 | 10.7 | 10.6 | 10.5 | 10.4 | 10.3 | 10.2 | 10.2 | -0.5 | 25 | 341778 |
| Estonia | 12.8 | 12.7 | 11.5 | 14.0 | 13.1 | 12.9 | 13.2 | 12.8 | 13.2 | 13.7 | 14.3 | 13.7 | 13.4 | 2.0 | 10 | 3493 |
| Ireland | 11.1 | 11.0 | 10.5 | 9.8 | 9.8 | 9.5 | 9.5 | 9.8 | 9.9 | 7.7 | 7.9 | 7.5 | 7.0 | -3.5 | 28 | 22674 |
| Greece | 11.1 | 11.3 | 11.1 | 10.4 | 11.9 | 12.6 | 12.7 | 13.2 | 13.4 | 13.4 | 14.5 | 14.5 | 14.6 | 3.4 | 3 | 26918 |
| Spain | 9.3 | 8.9 | 7.6 | 6.3 | 8.1 | 8.0 | 8.2 | 9.0 | 9.3 | 9.6 | 9.5 | 9.5 | 9.6 | 2.0 | 26 | 115290 |
| France | 10.9 | 10.7 | 10.5 | 10.5 | 10.6 | 10.8 | 10.9 | 11.0 | 11.1 | 11.2 | 11.3 | 11.5 | 11.7 | 1.2 | 16 | 275902 |
| Croatia | 17.8 | 17.4 | 17.1 | 16.4 | 17.0 | 16.6 | 17.6 | 18.0 | 18.0 | 18.5 | 18.7 | 19.0 | 19.4 | 2.3 | 1 | 10026 |
| Italy | 10.5 | 10.4 | 10.0 | 10.1 | 10.6 | 10.7 | 11.1 | 10.8 | 11.1 | 11.1 | 11.2 | 11.1 | 11.1 | 1.1 | 21 | 196777 |
| Cyprus | 13.4 | 13.9 | 14.0 | 12.4 | 12.2 | 11.7 | 12.0 | 11.9 | 13.1 | 12.8 | 12.9 | 13.3 | 13.9 | -0.1 | 7 | 2937 |
| Latvia | 11.6 | 11.1 | 10.1 | 10.4 | 11.2 | 11.3 | 11.6 | 11.9 | 12.3 | 12.7 | 13.3 | 13.2 | 13.5 | 3.4 | 9 | 3942 |
| Lithuania | 10.8 | 11.2 | 11.2 | 11.0 | 11.3 | 11.1 | 10.6 | 10.6 | 10.8 | 11.3 | 11.3 | 11.4 | 11.4 | 0.1 | 18 | 5149 |
| Luxembourg | 10.0 | 10.3 | 10.4 | 10.8 | 10.4 | 10.5 | 11.0 | 10.9 | 11.0 | 9.5 | 9.1 | 8.9 | 9.1 | -1.3 | 27 | 5468 |
| Hungary | 13.4 | 13.9 | 13.6 | 14.4 | 14.2 | 14.1 | 15.2 | 15.9 | 15.9 | 16.1 | 15.8 | 15.6 | 16.0 | 2.4 | 2 | 21388 |
| Malta | 13.3 | 13.1 | 13.0 | 12.8 | 12.3 | 13.0 | 12.6 | 12.4 | 12.4 | 11.6 | 11.4 | 11.6 | 11.9 | -1.1 | 15 | 1461 |
| Netherlands | 11.4 | 11.1 | 11.1 | 11.1 | 11.0 | 10.9 | 10.7 | 10.9 | 11.0 | 11.1 | 11.4 | 11.3 | 11.4 | 0.3 | 17 | 88316 |
| Austria | 11.4 | 11.3 | 11.4 | 11.7 | 11.6 | 11.6 | 11.7 | 11.6 | 11.6 | 11.5 | 11.5 | 11.5 | 11.4 | 0.0 | 19 | 43824 |
| Poland | 12.7 | 13.0 | 13.0 | 11.5 | 12.4 | 12.4 | 11.6 | 11.4 | 11.5 | 11.4 | 11.8 | 12.2 | 12.6 | -0.4 | 12 | 62465 |
| Portugal | 12.8 | 12.3 | 12.0 | 10.6 | 11.4 | 11.9 | 12.0 | 11.7 | 12.2 | 12.4 | 12.5 | 12.7 | 12.9 | 0.9 | 11 | 26283 |
| Romania | 12.1 | 11.5 | 10.7 | 9.7 | 11.3 | 12.5 | 12.6 | 12.2 | 12.0 | 12.7 | 10.8 | 9.9 | 10.3 | -0.4 | 24 | 20869 |
| Slovenia | 12.9 | 12.9 | 13.1 | 13.3 | 13.7 | 13.6 | 14.0 | 14.5 | 14.4 | 14.4 | 14.2 | 13.9 | 13.8 | 0.7 | 8 | 6291 |
| Slovakia | 10.8 | 10.8 | 10.1 | 10.1 | 9.9 | 10.8 | 9.9 | 10.5 | 10.8 | 10.9 | 11.0 | 11.4 | 11.3 | 1.2 | 20 | 10166 |
| Finland | 13.2 | 12.6 | 12.4 | 12.9 | 12.9 | 13.8 | 14.0 | 14.3 | 14.2 | 14.0 | 14.3 | 14.1 | 14.2 | 1.7 | 5 | 33218 |
| Sweden | 12.1 | 12.1 | 12.3 | 12.8 | 12.7 | 12.3 | 12.2 | 12.1 | 12.0 | 12.0 | 12.3 | 12.2 | 12.2 | -0.1 | 13 | 57499 |
| United Kingdom | 9.9 | 9.9 | 9.8 | 9.4 | 10.4 | 11.1 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | 1.2 | 22 | 266808 |
| Iceland | 15.5 | 14.3 | 12.0 | 10.9 | 11.3 | 11.4 | 11.8 | 11.4 | 11.4 | 11.3 | 11.5 | 12.2 | 11.9 | -0.1 |  | 2609 |
| Norway | 11.5 | 11.7 | 10.5 | 11.3 | 11.4 | 10.9 | 10.8 | 10.8 | 10.9 | 11.4 | 12.0 | 11.8 | 11.5 | 0.9 |  | 42182 |

[^63]Table 40: Taxes on consumption as \% of total taxation - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 28.3 | 28.2 | 27.8 | 27.9 | 28.9 | 29.1 | 28.8 | 28.6 | 28.6 | 28.8 | 28.7 | 28.5 | 28.5 | 0.7 |  | 1774559 |
| EU-27 | 28.1 | 27.9 | 27.7 | 27.7 | 28.6 | 28.5 | 28.0 | 27.8 | 27.8 | 27.9 | 27.9 | 27.8 | 27.8 | 0.1 |  | 1507751 |
| EA-19 | 27.4 | 27.1 | 26.8 | 26.8 | 27.6 | 27.6 | 27.1 | 26.9 | 27.0 | 27.0 | 27.1 | 27.0 | 26.9 | 0.1 |  | 1260340 |
| Belgium | 24.8 | 24.9 | 24.2 | 24.5 | 24.9 | 24.3 | 23.9 | 23.7 | 23.6 | 23.6 | 24.6 | 24.4 | 24.5 | 0.2 | 27 | 50452 |
| Bulgaria | 54.3 | 49.6 | 53.7 | 51.0 | 52.7 | 52.5 | 53.1 | 51.9 | 49.7 | 50.3 | 50.5 | 48.6 | 46.9 | -6.8 | 2 | 7874 |
| Czechia | 29.3 | 29.6 | 30.4 | 32.7 | 33.1 | 34.4 | 35.1 | 35.4 | 33.9 | 34.8 | 34.2 | 34.1 | 33.0 | 2.6 | 16 | 24790 |
| Denmark | 33.6 | 34.4 | 33.4 | 32.9 | 32.5 | 32.5 | 32.1 | 31.1 | 28.8 | 30.4 | 30.9 | 30.6 | 31.6 | -1.8 | 18 | 42499 |
| Germany | 27.1 | 28.1 | 28.0 | 28.9 | 28.8 | 28.6 | 28.0 | 27.5 | 27.3 | 27.0 | 26.3 | 25.9 | 25.5 | -2.5 | 25 | 341778 |
| Estonia | 42.1 | 41.1 | 36.7 | 40.3 | 39.8 | 41.3 | 41.9 | 40.6 | 41.3 | 41.3 | 42.4 | 42.1 | 40.9 | 4.2 | 6 | 3493 |
| Ireland | 35.5 | 35.7 | 36.3 | 34.8 | 35.5 | 33.8 | 33.5 | 34.0 | 34.1 | 33.0 | 33.4 | 33.0 | 30.9 | -5.3 | 19 | 22674 |
| Greece | 35.6 | 35.7 | 35.0 | 33.9 | 37.1 | 37.4 | 35.6 | 36.9 | 37.1 | 36.8 | 37.8 | 37.5 | 37.4 | 2.4 | 9 | 26918 |
| Spain | 25.9 | 24.5 | 23.7 | 21.2 | 25.9 | 25.5 | 25.4 | 27.3 | 27.5 | 28.3 | 28.3 | 28.1 | 27.6 | 3.9 | 22 | 115290 |
| France | 25.3 | 25.0 | 24.7 | 24.9 | 25.1 | 24.9 | 24.6 | 24.2 | 24.3 | 24.6 | 24.8 | 24.9 | 25.2 | 0.5 | 26 | 275902 |
| Croatia | 48.2 | 46.9 | 46.5 | 45.0 | 47.4 | 47.2 | 49.0 | 49.5 | 49.0 | 49.7 | 49.6 | 50.3 | 50.4 | 3.9 | 1 | 10026 |
| Italy | 26.3 | 25.1 | 24.4 | 24.2 | 25.6 | 26.1 | 25.7 | 25.1 | 25.9 | 25.8 | 26.5 | 26.6 | 26.7 | 2.3 | 24 | 196777 |
| Cyprus | 41.7 | 38.6 | 40.2 | 38.9 | 38.6 | 36.9 | 37.8 | 37.3 | 38.9 | 38.6 | 39.8 | 40.0 | 41.1 | 0.9 | 5 | 2937 |
| Latvia | 40.5 | 39.2 | 36.2 | 37.7 | 39.5 | 39.8 | 39.7 | 40.8 | 41.5 | 42.3 | 42.8 | 42.1 | 43.6 | 7.4 | 3 | 3942 |
| Lithuania | 35.8 | 37.2 | 36.7 | 36.4 | 39.8 | 40.7 | 39.4 | 39.3 | 39.2 | 38.9 | 38.3 | 38.6 | 37.7 | 1.0 | 8 | 5149 |
| Luxembourg | 27.8 | 28.2 | 28.2 | 28.1 | 27.5 | 28.3 | 28.6 | 28.5 | 29.2 | 25.7 | 24.7 | 23.6 | 23.1 | -5.1 | 28 | 5468 |
| Hungary | 36.6 | 35.3 | 34.5 | 36.8 | 38.1 | 38.5 | 38.9 | 41.0 | 41.1 | 41.4 | 39.9 | 40.7 | 42.6 | 8.0 | 4 | 21388 |
| Malta | 41.5 | 39.8 | 40.4 | 39.4 | 38.6 | 40.3 | 39.0 | 37.9 | 38.4 | 37.8 | 36.6 | 36.5 | 37.2 | -3.2 | 10 | 1461 |
| Netherlands | 31.5 | 31.2 | 30.9 | 31.5 | 31.1 | 30.8 | 30.2 | 30.2 | 29.8 | 30.0 | 29.7 | 29.3 | 29.5 | -1.4 | 20 | 88316 |
| Austria | 28.2 | 27.9 | 27.4 | 28.4 | 28.2 | 28.0 | 27.8 | 27.2 | 27.0 | 26.7 | 27.5 | 27.6 | 26.9 | -0.5 | 23 | 43824 |
| Poland | 37.8 | 37.5 | 38.0 | 36.7 | 39.4 | 39.1 | 36.3 | 35.8 | 36.0 | 35.2 | 35.3 | 35.8 | 35.7 | -2.3 | 13 | 62465 |
| Portugal | 40.9 | 38.6 | 37.7 | 35.7 | 37.6 | 37.1 | 37.9 | 34.4 | 35.5 | 35.9 | 36.8 | 37.2 | 37.0 | -0.7 | 11 | 26283 |
| Romania | 42.2 | 40.4 | 39.9 | 38.5 | 42.9 | 44.3 | 45.4 | 44.6 | 43.5 | 45.1 | 41.7 | 39.9 | 39.1 | -0.7 | 7 | 20869 |
| Slovenia | 33.4 | 33.9 | 34.9 | 35.7 | 36.0 | 36.3 | 36.9 | 38.5 | 38.6 | 38.3 | 37.8 | 37.2 | 36.6 | 1.7 | 12 | 6291 |
| Slovakia | 37.0 | 36.9 | 35.0 | 34.9 | 35.4 | 37.1 | 34.6 | 34.0 | 33.9 | 33.6 | 33.1 | 33.4 | 33.2 | -1.7 | 15 | 10166 |
| Finland | 31.4 | 30.4 | 30.3 | 31.6 | 31.8 | 32.9 | 33.1 | 33.0 | 32.7 | 32.3 | 32.7 | 32.8 | 33.5 | 3.3 | 14 | 33218 |
| Sweden | 26.3 | 26.8 | 27.9 | 29.1 | 29.5 | 29.2 | 28.8 | 28.4 | 28.4 | 28.1 | 27.8 | 27.6 | 27.9 | 0.0 | 21 | 57499 |
| United Kingdom | 29.6 | 29.4 | 28.4 | 29.4 | 31.1 | 32.8 | 33.5 | 33.5 | 33.7 | 33.6 | 33.0 | 32.6 | 32.7 | 4.3 | 17 | 266808 |
| Iceland | 38.5 | 36.9 | 34.6 | 35.0 | 34.8 | 34.2 | 34.6 | 33.0 | 30.7 | 31.8 | 22.5 | 32.5 | 32.2 | -2.5 |  | 2609 |
| Norway | 26.8 | 27.8 | 25.4 | 27.4 | 27.1 | 26.0 | 25.9 | 27.1 | 28.1 | 29.5 | 30.7 | 30.2 | 28.7 | 3.3 |  | 42182 |

[^64]Table 41: Taxes on consumption as \% of GDP - Tobacco and alcohol

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | -0.1 |  | 122840 |
| EU-27 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.0 |  | 99139 |
| EA-19 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.0 |  | 78293 |
| Belgium | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.0 | 21 | 3179 |
| Bulgaria | 2.2 | 2.5 | 2.7 | 2.6 | 2.3 | 2.4 | 2.5 | 2.6 | 2.4 | 2.8 | 2.8 | 2.6 | 2.4 | -0.3 | 1 | 1374 |
| Czechia | 1.3 | 1.6 | 1.0 | 1.4 | 1.4 | 1.5 | 1.6 | 1.6 | 0.9 | 1.4 | 1.4 | 1.4 | 1.3 | 0.3 | 9 | 2724 |
| Denmark | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | -0.1 | 27 | 1474 |
| Germany | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | -0.1 | 26 | 17428 |
| Estonia | 1.6 | 1.7 | 1.3 | 2.4 | 1.6 | 1.9 | 2.0 | 2.0 | 2.0 | 1.9 | 2.1 | 1.8 | 1.7 | 0.3 | 2 | 432 |
| Ireland | 1.2 | 1.2 | 1.2 | 1.3 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 0.8 | 0.9 | 0.9 | 0.6 | -0.6 | 23 | 1985 |
| Greece | 1.3 | 1.3 | 1.1 | 1.3 | 1.4 | 1.7 | 1.5 | 1.6 | 1.6 | 1.6 | 1.7 | 1.5 | 1.6 | 0.4 | 4 | 2907 |
| Spain | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | -0.1 | 20 | 8421 |
| France | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.1 | 19 | 17701 |
| Croatia | 1.3 | 1.2 | 1.2 | 1.1 | 1.2 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 0.3 | 6 | 773 |
| Italy | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.0 | 22 | 12109 |
| Cyprus | 1.3 | 1.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.2 | 1.1 | 1.1 | -0.1 | 14 | 226 |
| Latvia | 1.2 | 1.0 | 1.4 | 1.6 | 1.5 | 1.4 | 1.3 | 1.4 | 1.3 | 1.4 | 1.4 | 1.5 | 1.6 | 0.2 | 3 | 460 |
| Lithuania | 1.3 | 1.3 | 1.4 | 1.5 | 1.5 | 1.4 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 0.0 | 7 | 635 |
| Luxembourg | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | 1.4 | 1.0 | 1.1 | 1.0 | 1.1 | -0.3 | 15 | 634 |
| Hungary | 1.3 | 1.4 | 1.4 | 1.5 | 1.2 | 1.3 | 1.5 | 1.3 | 1.2 | 1.2 | 1.1 | 1.0 | 1.1 | -0.3 | 13 | 1448 |
| Malta | 1.4 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.2 | 1.1 | 1.0 | 1.0 | 0.9 | -0.3 | 17 | 117 |
| Netherlands | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.0 | 28 | 3815 |
| Austria | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.0 | 24 | 2297 |
| Poland | 1.9 | 1.8 | 2.2 | 1.6 | 2.0 | 1.9 | 1.8 | 1.8 | 1.7 | 1.6 | 1.7 | 1.6 | 1.5 | -0.7 | 5 | 7536 |
| Portugal | 1.1 | 0.8 | 0.8 | 0.8 | 0.9 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.1 | 18 | 1805 |
| Romania | 1.2 | 1.2 | 1.2 | 1.4 | 1.5 | 1.7 | 1.8 | 1.6 | 1.5 | 1.6 | 1.5 | 1.4 | 1.4 | 0.2 | 8 | 2839 |
| Slovenia | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.4 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | 0.1 | 10 | 539 |
| Slovakia | 0.9 | 1.7 | 0.9 | 1.1 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 0.2 | 11 | 1013 |
| Finland | 0.9 | 0.9 | 0.9 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 | 1.0 | 1.1 | 1.1 | 1.0 | 1.1 | 0.2 | 12 | 2590 |
| Sweden | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | -0.1 | 25 | 2678 |
| United Kingdom | 1.1 | 1.0 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | -0.1 | 16 | 23702 |
| Iceland | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.1 |  | 190 |
| Norway | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.6 | 0.6 | -0.1 |  | 2185 |

[^65]Table 42: Taxes on consumption as \% of total taxation - Tobacco and alcohol

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.2 | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 2.2 | 2.2 | 2.2 | 2.1 | 2.0 | 2.0 | -0.2 |  | 122840 |
| EU-27 | 2.1 | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.1 | 2.0 | 2.0 | 2.0 | 1.9 | 1.9 | 1.8 | -0.2 |  | 99139 |
| EA-19 | 2.0 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | -0.2 |  | 78293 |
| Belgium | 1.6 | 1.6 | 1.5 | 1.6 | 1.6 | 1.4 | 1.5 | 1.6 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 0.0 | 23 | 3179 |
| Bulgaria | 7.2 | 8.0 | 8.8 | 9.5 | 9.0 | 9.6 | 9.3 | 9.0 | 8.6 | 9.5 | 9.6 | 9.0 | 8.2 | -0.6 | 1 | 1374 |
| Czechia | 3.7 | 4.6 | 3.2 | 4.2 | 4.2 | 4.4 | 4.6 | 4.5 | 2.7 | 4.2 | 4.0 | 3.9 | 3.6 | 0.5 | 9 | 2724 |
| Denmark | 1.4 | 1.3 | 1.3 | 1.3 | 1.4 | 1.3 | 1.4 | 1.4 | 1.1 | 1.2 | 1.2 | 1.2 | 1.1 | -0.2 | 28 | 1474 |
| Germany | 2.0 | 1.8 | 1.7 | 1.8 | 1.7 | 1.8 | 1.7 | 1.6 | 1.6 | 1.5 | 1.4 | 1.4 | 1.3 | -0.4 | 26 | 17428 |
| Estonia | 5.2 | 5.6 | 4.2 | 7.0 | 5.0 | 6.1 | 6.4 | 6.4 | 6.3 | 5.7 | 6.3 | 5.4 | 5.1 | 0.8 | 4 | 432 |
| Ireland | 3.7 | 3.8 | 4.1 | 4.6 | 4.3 | 4.1 | 3.9 | 4.0 | 3.8 | 3.6 | 3.6 | 3.9 | 2.7 | -1.4 | 16 | 1985 |
| Greece | 4.1 | 4.1 | 3.5 | 4.4 | 4.4 | 5.1 | 4.2 | 4.5 | 4.4 | 4.3 | 4.5 | 3.8 | 4.0 | 0.5 | 7 | 2907 |
| Spain | 2.2 | 2.2 | 2.5 | 2.8 | 2.7 | 2.7 | 2.7 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.0 | -0.4 | 20 | 8421 |
| France | 1.6 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | 1.6 | 0.1 | 22 | 17701 |
| Croatia | 3.4 | 3.2 | 3.4 | 3.1 | 3.5 | 3.7 | 3.9 | 4.0 | 3.7 | 4.0 | 4.0 | 3.9 | 3.9 | 0.5 | 8 | 773 |
| Italy | 1.8 | 1.7 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | -0.1 | 21 | 12109 |
| Cyprus | 4.0 | 3.3 | 3.3 | 3.6 | 3.6 | 3.8 | 3.9 | 4.0 | 3.9 | 3.8 | 3.6 | 3.4 | 3.2 | -0.1 | 11 | 226 |
| Latvia | 4.1 | 3.6 | 5.1 | 5.7 | 5.2 | 5.0 | 4.6 | 4.6 | 4.4 | 4.5 | 4.6 | 4.7 | 5.1 | 0.0 | 3 | 460 |
| Lithuania | 4.4 | 4.3 | 4.7 | 5.1 | 5.2 | 5.2 | 4.7 | 4.8 | 4.7 | 5.0 | 4.8 | 4.9 | 4.7 | -0.1 | 5 | 635 |
| Luxembourg | 4.1 | 3.8 | 3.8 | 3.7 | 3.5 | 3.5 | 3.4 | 3.2 | 3.6 | 2.7 | 2.9 | 2.7 | 2.7 | -1.1 | 17 | 634 |
| Hungary | 3.4 | 3.4 | 3.5 | 3.8 | 3.3 | 3.6 | 3.8 | 3.4 | 3.1 | 3.1 | 2.8 | 2.6 | 2.9 | -0.6 | 15 | 1448 |
| Malta | 4.4 | 3.7 | 3.8 | 3.7 | 3.8 | 3.8 | 3.8 | 3.5 | 3.7 | 3.5 | 3.3 | 3.1 | 3.0 | -0.8 | 13 | 117 |
| Netherlands | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.5 | 1.6 | 1.4 | 1.5 | 1.3 | 1.3 | 1.2 | 1.3 | -0.1 | 27 | 3815 |
| Austria | 1.6 | 1.5 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 | 1.5 | 1.4 | 1.5 | 1.5 | 1.4 | 0.0 | 24 | 2297 |
| Poland | 5.6 | 5.2 | 6.4 | 5.1 | 6.3 | 6.0 | 5.6 | 5.8 | 5.3 | 5.1 | 5.0 | 4.6 | 4.3 | -2.1 | 6 | 7536 |
| Portugal | 3.4 | 2.5 | 2.6 | 2.7 | 3.1 | 3.0 | 3.0 | 2.7 | 2.6 | 2.5 | 2.7 | 2.6 | 2.5 | -0.1 | 19 | 1805 |
| Romania | 4.3 | 4.4 | 4.4 | 5.7 | 5.5 | 6.2 | 6.3 | 6.0 | 5.5 | 5.8 | 5.9 | 5.4 | 5.3 | 0.9 | 2 | 2839 |
| Slovenia | 2.8 | 2.8 | 2.9 | 3.3 | 3.5 | 3.7 | 3.9 | 3.8 | 3.7 | 3.6 | 3.4 | 3.4 | 3.1 | 0.2 | 12 | 539 |
| Slovakia | 3.0 | 5.7 | 3.1 | 3.8 | 4.5 | 4.3 | 4.3 | 3.9 | 3.7 | 3.6 | 3.5 | 3.4 | 3.3 | 0.2 | 10 | 1013 |
| Finland | 2.2 | 2.1 | 2.2 | 2.6 | 2.5 | 2.4 | 2.5 | 2.5 | 2.4 | 2.4 | 2.4 | 2.4 | 2.6 | 0.4 | 18 | 2590 |
| Sweden | 1.4 | 1.4 | 1.4 | 1.6 | 1.5 | 1.5 | 1.5 | 1.4 | 1.5 | 1.4 | 1.3 | 1.3 | 1.3 | -0.1 | 25 | 2678 |
| United Kingdom | 3.2 | 3.0 | 3.1 | 3.6 | 3.5 | 3.4 | 3.6 | 3.4 | 3.3 | 3.2 | 3.0 | 3.0 | 2.9 | -0.2 | 14 | 23702 |
| Iceland | 2.3 | 2.2 | 2.2 | 2.8 | 2.7 | 2.7 | 2.6 | 2.5 | 2.4 | 2.4 | 1.8 | 2.4 | 2.3 | 0.1 |  | 190 |
| Norway | 1.7 | 1.7 | 1.7 | 1.9 | 1.8 | 1.6 | 1.6 | 1.5 | 1.7 | 1.7 | 1.7 | 1.7 | 1.5 | -0.2 |  | 2185 |

[^66]Table 43: Taxes on labour as $\%$ of GDP - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 18.5 | 18.4 | 18.8 | 19.2 | 19.0 | 19.1 | 19.3 | 19.5 | 19.4 | 19.0 | 19.2 | 19.4 | 19.6 | 0.8 |  | 3113103 |
| EU-27 | 19.6 | 19.4 | 19.7 | 20.2 | 20.0 | 20.0 | 20.5 | 20.8 | 20.8 | 20.5 | 20.5 | 20.6 | 20.8 | 1.1 |  | 2802581 |
| EA-19 | 19.6 | 19.5 | 19.9 | 20.5 | 20.3 | 20.4 | 20.9 | 21.1 | 21.1 | 20.9 | 20.8 | 20.9 | 21.1 | 1.2 |  | 2442082 |
| Belgium | 22.7 | 22.8 | 23.6 | 24.0 | 23.7 | 24.2 | 24.2 | 24.4 | 24.2 | 23.7 | 22.7 | 22.6 | 22.4 | -1.2 | 6 | 103184 |
| Bulgaria | 9.7 | 9.8 | 9.2 | 9.1 | 8.6 | 8.4 | 8.6 | 9.3 | 9.9 | 9.8 | 9.9 | 10.4 | 10.9 | 1.7 | 27 | 6099 |
| Czechia | 17.5 | 17.7 | 17.2 | 16.2 | 16.7 | 17.0 | 17.1 | 17.3 | 17.2 | 16.9 | 17.4 | 17.9 | 18.7 | 1.6 | 11 | 38938 |
| Denmark | 22.7 | 23.2 | 23.5 | 24.9 | 22.7 | 22.8 | 22.9 | 24.4 | 25.5 | 23.7 | 23.2 | 23.1 | 23.2 | -0.3 | 4 | 69314 |
| Germany | 21.1 | 20.6 | 21.1 | 21.9 | 21.0 | 20.8 | 21.4 | 21.6 | 21.6 | 21.7 | 22.0 | 22.4 | 22.8 | 1.7 | 5 | 762920 |
| Estonia | 15.0 | 15.5 | 17.0 | 18.1 | 17.6 | 16.2 | 16.0 | 16.1 | 16.2 | 16.5 | 16.8 | 16.5 | 16.6 | -0.4 | 16 | 4322 |
| Ireland | 10.4 | 10.7 | 11.3 | 12.4 | 12.2 | 12.9 | 12.9 | 12.9 | 12.8 | 9.9 | 10.1 | 9.8 | 9.7 | -1.6 | 28 | 31354 |
| Greece | 13.1 | 13.7 | 13.7 | 13.2 | 13.6 | 13.6 | 15.7 | 14.6 | 14.5 | 14.6 | 15.1 | 16.0 | 16.1 | 2.5 | 17 | 29805 |
| Spain | 16.0 | 16.5 | 16.4 | 16.4 | 16.6 | 16.8 | 16.8 | 16.6 | 16.9 | 16.3 | 16.2 | 16.4 | 16.8 | 0.4 | 15 | 202117 |
| France | 21.8 | 21.5 | 21.7 | 22.3 | 22.2 | 22.5 | 23.1 | 23.7 | 23.9 | 23.7 | 23.7 | 23.8 | 23.9 | 2.2 | 2 | 562602 |
| Croatia | 14.3 | 14.6 | 14.9 | 15.6 | 15.1 | 14.4 | 14.5 | 14.3 | 14.9 | 14.7 | 14.3 | 14.0 | 14.3 | -0.6 | 21 | 7367 |
| Italy | 19.5 | 20.2 | 20.8 | 21.4 | 21.5 | 21.1 | 21.6 | 21.6 | 21.3 | 21.1 | 20.6 | 20.7 | 21.0 | 0.3 | 7 | 370951 |
| Cyprus | 10.0 | 9.8 | 10.0 | 11.1 | 11.3 | 11.4 | 11.5 | 10.8 | 11.4 | 11.6 | 11.3 | 11.6 | 11.9 | 1.8 | 25 | 2508 |
| Latvia | 13.5 | 13.4 | 13.8 | 14.4 | 14.4 | 13.8 | 13.9 | 13.8 | 13.8 | 13.7 | 14.0 | 14.4 | 14.4 | 0.7 | 20 | 4212 |
| Lithuania | 15.0 | 14.8 | 15.0 | 15.2 | 14.1 | 13.5 | 13.3 | 13.4 | 13.7 | 14.4 | 15.0 | 14.9 | 15.6 | 0.6 | 18 | 7061 |
| Luxembourg | 14.5 | 14.6 | 15.6 | 16.6 | 16.1 | 16.1 | 16.8 | 17.1 | 16.6 | 16.9 | 16.6 | 16.7 | 17.0 | 1.4 | 14 | 10218 |
| Hungary | 17.8 | 19.4 | 20.1 | 18.7 | 17.4 | 17.2 | 18.5 | 18.0 | 17.8 | 17.8 | 18.3 | 17.7 | 17.2 | -2.9 | 13 | 22967 |
| Malta | 11.0 | 10.1 | 10.1 | 10.7 | 10.2 | 11.0 | 11.1 | 11.3 | 11.0 | 10.2 | 10.7 | 11.0 | 11.7 | 1.6 | 26 | 1440 |
| Netherlands | 18.5 | 18.1 | 18.6 | 19.5 | 19.5 | 20.0 | 20.4 | 20.4 | 20.0 | 20.0 | 20.2 | 20.0 | 20.0 | 1.4 | 9 | 154830 |
| Austria | 22.5 | 22.3 | 23.0 | 23.1 | 23.1 | 23.1 | 23.6 | 24.2 | 24.4 | 24.4 | 23.3 | 23.2 | 23.4 | 0.5 | 3 | 90404 |
| Poland | 12.9 | 12.3 | 12.3 | 11.9 | 11.8 | 12.0 | 12.6 | 13.0 | 13.1 | 13.2 | 13.5 | 13.8 | 14.2 | 1.9 | 22 | 70694 |
| Portugal | 12.1 | 12.2 | 12.4 | 12.7 | 12.6 | 13.3 | 12.7 | 14.7 | 14.9 | 14.8 | 14.5 | 14.4 | 14.7 | 2.3 | 19 | 30006 |
| Romania | 11.6 | 11.6 | 11.0 | 11.1 | 11.0 | 11.2 | 11.1 | 11.0 | 10.8 | 10.3 | 10.0 | 10.7 | 12.3 | 1.3 | 24 | 24969 |
| Slovenia | 20.1 | 19.0 | 19.1 | 19.4 | 19.6 | 19.4 | 19.6 | 18.8 | 18.5 | 18.6 | 18.8 | 18.7 | 19.0 | -0.1 | 10 | 8685 |
| Slovakia | 14.1 | 14.0 | 14.3 | 15.0 | 14.5 | 14.7 | 15.0 | 16.0 | 16.2 | 16.6 | 17.3 | 17.9 | 18.2 | 3.9 | 12 | 16345 |
| Finland | 21.3 | 20.5 | 21.3 | 22.2 | 21.1 | 21.4 | 22.2 | 22.3 | 22.6 | 22.4 | 22.5 | 21.4 | 20.9 | -0.3 | 8 | 49118 |
| Sweden | 27.0 | 25.9 | 26.2 | 25.6 | 24.2 | 24.1 | 24.9 | 25.1 | 24.7 | 24.5 | 25.6 | 25.7 | 25.5 | -0.7 | 1 | 120150 |
| United Kingdom | 13.2 | 13.3 | 13.4 | 13.0 | 13.5 | 13.3 | 12.8 | 12.6 | 12.3 | 12.3 | 12.5 | 12.8 | 12.8 | -0.5 | 23 | 310522 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 15.7 | 16.2 | 15.8 | 17.6 | 17.3 | 17.0 | 17.2 | 17.5 | 17.9 | 18.9 | 19.2 | 18.5 | 18.0 | 2.2 |  | 66302 |

[^67]Table 44: Taxes on labour as \% of total taxation - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 48.6 | 48.3 | 49.6 | 51.7 | 51.0 | 50.6 | 50.4 | 50.5 | 50.2 | 49.5 | 49.6 | 49.7 | 49.9 | 0.3 |  | 3113103 |
| EU-27 | 50.4 | 49.9 | 51.4 | 53.2 | 52.6 | 52.3 | 52.2 | 52.3 | 52.1 | 51.6 | 51.5 | 51.5 | 51.7 | 0.3 |  | 2802581 |
| EA-19 | 50.5 | 50.2 | 51.7 | 53.7 | 53.3 | 52.8 | 52.7 | 52.6 | 52.5 | 52.1 | 51.9 | 51.9 | 52.1 | 0.3 |  | 2442082 |
| Belgium | 52.1 | 52.6 | 53.6 | 55.5 | 54.5 | 54.5 | 53.5 | 53.0 | 52.9 | 52.6 | 51.4 | 50.6 | 50.1 | -3.5 | 13 | 103184 |
| Bulgaria | 32.6 | 31.0 | 30.0 | 33.5 | 32.8 | 33.3 | 32.4 | 32.7 | 35.0 | 33.7 | 33.9 | 35.4 | 36.3 | 6.4 | 27 | 6099 |
| Czechia | 51.6 | 51.2 | 51.8 | 50.3 | 51.3 | 50.4 | 50.0 | 49.6 | 50.9 | 49.5 | 50.1 | 50.6 | 51.9 | 0.1 | 5 | 38938 |
| Denmark | 48.9 | 50.0 | 52.6 | 55.4 | 50.5 | 50.6 | 50.0 | 52.8 | 52.1 | 51.1 | 50.4 | 50.2 | 51.6 | -1.0 | 8 | 69314 |
| Germany | 56.1 | 54.4 | 55.3 | 56.7 | 56.3 | 55.3 | 55.7 | 56.2 | 56.4 | 56.1 | 56.1 | 56.6 | 56.9 | 1.5 | 2 | 762920 |
| Estonia | 49.3 | 50.1 | 54.6 | 51.9 | 53.4 | 52.0 | 50.8 | 51.1 | 50.7 | 49.8 | 50.0 | 50.7 | 50.7 | -3.9 | 10 | 4322 |
| Ireland | 33.0 | 34.6 | 39.0 | 44.1 | 43.9 | 45.6 | 45.3 | 44.7 | 44.2 | 42.3 | 42.8 | 43.0 | 42.8 | 3.8 | 20 | 31354 |
| Greece | 42.1 | 43.0 | 43.0 | 42.8 | 42.6 | 40.3 | 43.7 | 40.9 | 40.1 | 40.2 | 39.5 | 41.4 | 41.5 | -1.6 | 22 | 29805 |
| Spain | 44.4 | 45.2 | 51.1 | 55.1 | 53.1 | 53.7 | 51.9 | 50.2 | 49.7 | 48.0 | 48.2 | 48.4 | 48.4 | -2.7 | 15 | 202117 |
| France | 50.3 | 50.3 | 50.9 | 52.8 | 52.6 | 51.9 | 52.0 | 52.0 | 52.3 | 51.9 | 52.0 | 51.4 | 51.5 | 0.5 | 9 | 562602 |
| Croatia | 38.9 | 39.5 | 40.3 | 42.7 | 42.0 | 41.0 | 40.3 | 39.2 | 40.7 | 39.3 | 37.8 | 36.9 | 37.0 | -3.3 | 25 | 7367 |
| Italy | 48.9 | 49.0 | 50.6 | 51.6 | 52.0 | 51.3 | 50.0 | 50.0 | 49.7 | 49.3 | 48.9 | 49.4 | 50.3 | -0.2 | 12 | 370951 |
| Cyprus | 31.1 | 27.1 | 28.9 | 34.9 | 35.6 | 35.8 | 36.2 | 33.9 | 33.8 | 34.9 | 35.0 | 34.8 | 35.1 | 6.2 | 28 | 2508 |
| Latvia | 46.9 | 47.2 | 49.3 | 52.3 | 50.7 | 48.7 | 48.0 | 47.0 | 46.5 | 45.8 | 45.1 | 46.0 | 46.6 | -2.7 | 17 | 4212 |
| Lithuania | 49.9 | 49.2 | 49.1 | 50.3 | 49.8 | 49.6 | 49.3 | 49.7 | 50.0 | 49.9 | 50.6 | 50.7 | 51.7 | 2.6 | 6 | 7061 |
| Luxembourg | 40.6 | 40.2 | 42.4 | 43.1 | 42.8 | 43.4 | 43.6 | 44.6 | 44.2 | 45.5 | 45.1 | 44.4 | 43.2 | 0.8 | 19 | 10218 |
| Hungary | 48.6 | 49.2 | 50.9 | 47.9 | 46.9 | 46.8 | 47.1 | 46.6 | 46.0 | 45.6 | 46.3 | 46.0 | 45.7 | -5.2 | 18 | 22967 |
| Malta | 34.5 | 30.8 | 31.5 | 32.9 | 32.0 | 34.1 | 34.3 | 34.7 | 33.8 | 33.4 | 34.3 | 34.6 | 36.7 | 5.2 | 26 | 1440 |
| Netherlands | 51.4 | 51.0 | 51.9 | 55.4 | 54.8 | 56.3 | 57.3 | 56.7 | 54.0 | 54.0 | 52.7 | 51.6 | 51.6 | -0.2 | 7 | 154830 |
| Austria | 55.4 | 54.8 | 55.3 | 56.2 | 56.3 | 56.1 | 56.5 | 56.5 | 57.0 | 56.6 | 55.7 | 55.4 | 55.4 | 0.2 | 3 | 90404 |
| Poland | 38.3 | 35.6 | 36.1 | 38.1 | 37.7 | 37.9 | 39.3 | 40.8 | 41.0 | 40.7 | 40.5 | 40.4 | 40.4 | 4.3 | 23 | 70694 |
| Portugal | 38.6 | 38.3 | 39.0 | 42.7 | 41.4 | 41.2 | 40.0 | 43.2 | 43.5 | 43.0 | 42.7 | 42.3 | 42.2 | 3.2 | 21 | 30006 |
| Romania | 40.5 | 40.8 | 41.2 | 44.2 | 41.7 | 39.4 | 39.9 | 40.2 | 39.1 | 36.7 | 38.7 | 42.9 | 46.8 | 5.6 | 16 | 24969 |
| Slovenia | 52.0 | 50.0 | 50.9 | 52.1 | 51.6 | 51.8 | 51.6 | 50.2 | 49.4 | 49.5 | 49.9 | 50.0 | 50.5 | -0.4 | 11 | 8685 |
| Slovakia | 48.1 | 48.0 | 49.5 | 52.2 | 51.7 | 50.5 | 52.2 | 51.9 | 51.1 | 51.0 | 52.3 | 52.6 | 53.4 | 3.9 | 4 | 16345 |
| Finland | 50.5 | 49.6 | 51.8 | 54.3 | 52.1 | 51.2 | 52.4 | 51.4 | 51.9 | 51.6 | 51.4 | 49.7 | 49.6 | -2.2 | 14 | 49118 |
| Sweden | 58.4 | 57.3 | 59.3 | 58.3 | 56.4 | 57.3 | 58.9 | 58.9 | 58.3 | 57.4 | 58.0 | 58.3 | 58.3 | -1.0 | 1 | 120150 |
| United Kingdom | 39.3 | 39.6 | 38.8 | 40.4 | 40.5 | 39.5 | 38.9 | 38.4 | 37.9 | 37.6 | 37.6 | 38.0 | 38.0 | -0.8 | 24 | 310522 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 36.8 | 38.5 | 38.3 | 42.7 | 41.3 | 40.5 | 41.3 | 43.8 | 45.9 | 49.0 | 49.3 | 47.4 | 45.0 | 6.8 |  | 66302 |

[^68]Table 45: Taxes on labour as \% of GDP - Income from employment

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 16.7 | 16.7 | 17.0 | 17.3 | 17.1 | 17.2 | 17.4 | 17.5 | 17.3 | 17.1 | 17.3 | 17.4 | 17.6 | 0.6 |  | 2800466 |
| EU-27 | 17.5 | 17.5 | 17.7 | 18.0 | 17.8 | 17.9 | 18.3 | 18.4 | 18.4 | 18.2 | 18.2 | 18.3 | 18.5 | 0.8 |  | 2495175 |
| EA-19 | 17.6 | 17.6 | 17.9 | 18.3 | 18.1 | 18.2 | 18.6 | 18.7 | 18.7 | 18.5 | 18.5 | 18.6 | 18.8 | 0.8 |  | 2170609 |
| Belgium | 21.0 | 21.1 | 21.7 | 22.1 | 21.8 | 22.2 | 22.2 | 22.4 | 22.1 | 21.6 | 20.6 | 20.5 | 20.3 | -1.4 | 4 | 93376 |
| Bulgaria | 9.7 | 9.8 | 9.2 | 9.1 | 8.6 | 8.4 | 8.6 | 9.3 | 9.9 | 9.8 | 9.9 | 10.4 | 10.9 | 1.7 | 26 | 6099 |
| Czechia | 16.3 | 16.4 | 16.0 | 15.0 | 15.4 | 15.7 | 15.8 | 16.0 | 15.8 | 15.5 | 16.1 | 16.6 | 17.5 | 1.4 | 11 | 36273 |
| Denmark | 18.2 | 18.7 | 18.9 | 18.8 | 17.8 | 17.8 | 17.8 | 17.5 | 17.2 | 17.7 | 18.1 | 18.0 | 18.2 | -0.7 | 7 | 54260 |
| Germany | 18.2 | 18.0 | 18.5 | 19.0 | 18.3 | 18.2 | 18.7 | 19.0 | 18.9 | 19.0 | 19.3 | 19.7 | 20.1 | 1.6 | 5 | 670895 |
| Estonia | 14.7 | 15.2 | 16.6 | 17.4 | 17.0 | 15.7 | 15.5 | 15.6 | 15.7 | 16.0 | 16.3 | 16.0 | 16.0 | -0.6 | 13 | 4177 |
| Ireland | 10.3 | 10.6 | 11.2 | 12.3 | 12.0 | 12.7 | 12.7 | 12.7 | 12.6 | 9.7 | 9.9 | 9.6 | 9.5 | -1.7 | 28 | 30903 |
| Greece | 12.4 | 12.9 | 12.9 | 12.3 | 12.8 | 12.7 | 14.1 | 13.3 | 13.0 | 13.1 | 13.5 | 14.3 | 14.4 | 1.6 | 17 | 26672 |
| Spain | 15.2 | 15.6 | 15.5 | 15.1 | 15.3 | 15.4 | 15.2 | 15.0 | 15.3 | 14.9 | 14.9 | 15.1 | 15.5 | 0.0 | 15 | 186289 |
| France | 20.4 | 20.1 | 20.2 | 20.7 | 20.6 | 21.0 | 21.6 | 22.1 | 22.3 | 22.0 | 22.1 | 22.1 | 22.1 | 1.9 | 2 | 519503 |
| Croatia | 14.2 | 14.5 | 14.7 | 15.4 | 15.0 | 14.3 | 14.4 | 14.1 | 14.8 | 14.6 | 14.2 | 13.9 | 14.2 | -0.6 | 19 | 7320 |
| Italy | 17.3 | 18.0 | 18.4 | 18.9 | 18.8 | 18.4 | 18.7 | 18.7 | 18.3 | 18.1 | 17.6 | 17.7 | 18.0 | -0.4 | 9 | 317862 |
| Cyprus | 9.9 | 9.7 | 10.0 | 11.0 | 11.2 | 11.3 | 11.4 | 10.7 | 11.4 | 11.5 | 11.3 | 11.5 | 11.8 | 1.8 | 25 | 2494 |
| Latvia | 13.4 | 13.3 | 13.7 | 14.2 | 14.1 | 13.5 | 13.6 | 13.5 | 13.4 | 13.4 | 13.6 | 14.0 | 14.1 | 0.4 | 20 | 4112 |
| Lithuania | 14.2 | 14.0 | 14.2 | 13.8 | 12.5 | 12.1 | 12.1 | 12.3 | 12.6 | 13.2 | 13.8 | 13.7 | 14.3 | 0.2 | 18 | 6476 |
| Luxembourg | 13.3 | 13.4 | 14.3 | 15.1 | 14.7 | 14.7 | 15.2 | 15.4 | 14.9 | 15.2 | 15.0 | 15.2 | 15.5 | 1.1 | 16 | 9279 |
| Hungary | 17.5 | 18.8 | 19.3 | 18.2 | 17.0 | 16.9 | 18.2 | 17.8 | 17.6 | 17.7 | 18.2 | 17.5 | 17.0 | -2.2 | 12 | 22806 |
| Malta | 9.9 | 9.1 | 9.2 | 9.6 | 9.2 | 9.8 | 9.9 | 10.1 | 9.7 | 9.1 | 9.4 | 9.7 | 10.5 | 1.3 | 27 | 1288 |
| Netherlands | 15.1 | 14.7 | 15.2 | 15.7 | 15.5 | 15.8 | 16.0 | 15.9 | 15.7 | 15.6 | 15.7 | 15.7 | 15.9 | 0.7 | 14 | 122972 |
| Austria | 20.0 | 19.9 | 20.5 | 20.6 | 20.5 | 20.5 | 20.9 | 21.4 | 21.5 | 21.6 | 20.8 | 20.7 | 20.9 | 0.5 | 3 | 80649 |
| Poland | 12.1 | 11.5 | 11.5 | 11.1 | 11.1 | 11.3 | 11.8 | 12.2 | 12.2 | 12.4 | 12.7 | 13.0 | 13.4 | 1.9 | 21 | 66406 |
| Portugal | 11.4 | 11.4 | 11.5 | 11.8 | 11.6 | 12.1 | 11.5 | 12.9 | 13.0 | 13.0 | 12.9 | 12.8 | 13.1 | 1.6 | 22 | 26735 |
| Romania | 11.6 | 11.5 | 11.0 | 11.0 | 10.8 | 11.0 | 10.9 | 10.8 | 10.6 | 10.1 | 9.8 | 10.6 | 12.2 | 1.3 | 24 | 24807 |
| Slovenia | 19.1 | 18.0 | 18.1 | 18.2 | 18.3 | 18.0 | 18.0 | 17.4 | 17.3 | 17.5 | 17.7 | 17.6 | 18.0 | -0.2 | 10 | 8217 |
| Slovakia | 11.4 | 11.4 | 12.1 | 12.3 | 12.3 | 12.0 | 12.3 | 13.2 | 13.5 | 13.9 | 17.3 | 17.9 | 18.2 | 6.1 | 6 | 16345 |
| Finland | 19.0 | 18.4 | 19.1 | 19.8 | 18.8 | 19.0 | 19.7 | 19.7 | 19.8 | 19.5 | 19.5 | 18.4 | 18.1 | -1.1 | 8 | 42363 |
| Sweden | 22.9 | 22.3 | 22.7 | 22.0 | 21.0 | 21.2 | 21.8 | 22.0 | 21.7 | 21.6 | 22.5 | 22.7 | 22.6 | -0.1 | 1 | 106597 |
| United Kingdom | 13.0 | 13.1 | 13.2 | 12.9 | 13.3 | 13.1 | 12.6 | 12.4 | 12.1 | 12.1 | 12.3 | 12.6 | 12.6 | -0.6 | 23 | 305290 |
| Iceland |  |  |  |  | : | : | : |  | : |  |  | : |  |  |  |  |
| Norway | 14.7 | 15.1 | 14.8 | 16.3 | 16.0 | 15.9 | 16.0 | 16.3 | 16.6 | 17.1 | 17.5 | 17.1 | 16.7 | 1.9 |  | 61280 |

[^69]Table 46: Taxes on labour as \% of total taxation - Income from employment

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ 2008-2018(p p) \\ \hline \end{gathered}$ | Ranking 2018 | $\begin{gathered} \text { Revenue } 2018 \\ \text { (million EUR) } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 44.1 | 44.0 | 45.1 | 46.5 | 45.9 | 45.6 | 45.4 | 45.2 | 44.9 | 44.4 | 44.5 | 44.7 | 44.9 | -0.2 |  | 2800466 |
| EU-27 | 45.1 | 44.9 | 46.2 | 47.4 | 46.8 | 46.6 | 46.5 | 46.3 | 46.1 | 45.8 | 45.7 | 45.8 | 46.0 | -0.1 |  | 2495175 |
| EA-19 | 45.4 | 45.2 | 46.6 | 47.9 | 47.4 | 47.1 | 46.9 | 46.7 | 46.6 | 46.2 | 46.1 | 46.1 | 46.3 | -0.3 |  | 2170609 |
| Belgium | 48.2 | 48.6 | 49.3 | 51.0 | 50.0 | 50.0 | 49.1 | 48.7 | 48.3 | 48.0 | 46.7 | 45.8 | 45.3 | -4.0 | 13 | 93376 |
| Bulgaria | 32.6 | 31.0 | 30.0 | 33.5 | 32.8 | 33.3 | 32.4 | 32.7 | 35.0 | 33.7 | 33.9 | 35.4 | 36.3 | 6.4 | 26 | 6099 |
| Czechia | 48.0 | 47.6 | 48.2 | 46.4 | 47.2 | 46.5 | 46.2 | 45.9 | 46.8 | 45.6 | 46.3 | 46.9 | 48.3 | 0.1 | 6 | 36273 |
| Denmark | 39.1 | 40.2 | 42.3 | 41.7 | 39.6 | 39.5 | 38.9 | 37.9 | 35.2 | 38.2 | 39.3 | 39.2 | 40.4 | -1.9 | 19 | 54260 |
| Germany | 48.5 | 47.5 | 48.5 | 49.2 | 49.0 | 48.4 | 48.8 | 49.3 | 49.5 | 49.2 | 49.2 | 49.6 | 50.0 | 1.5 | 3 | 670895 |
| Estonia | 48.3 | 49.2 | 53.2 | 50.2 | 51.6 | 50.5 | 49.4 | 49.6 | 49.2 | 48.2 | 48.4 | 49.2 | 49.0 | -4.2 | 5 | 4177 |
| Ireland | 32.8 | 34.4 | 38.6 | 43.7 | 43.4 | 45.0 | 44.7 | 44.0 | 43.5 | 41.7 | 42.2 | 42.4 | 42.1 | 3.5 | 17 | 30903 |
| Greece | 39.8 | 40.5 | 40.5 | 40.0 | 39.9 | 37.7 | 39.4 | 37.3 | 36.0 | 36.0 | 35.3 | 37.0 | 37.1 | -3.4 | 24 | 26672 |
| Spain | 42.1 | 42.9 | 48.2 | 50.8 | 48.7 | 49.3 | 46.9 | 45.2 | 45.0 | 43.9 | 44.3 | 44.6 | 44.6 | -3.6 | 14 | 186289 |
| France | 47.0 | 47.0 | 47.4 | 49.2 | 48.7 | 48.3 | 48.5 | 48.5 | 48.7 | 48.2 | 48.3 | 47.7 | 47.5 | 0.1 | 8 | 519503 |
| Croatia | 38.6 | 39.2 | 40.0 | 42.4 | 41.7 | 40.7 | 40.0 | 38.9 | 40.4 | 39.0 | 37.5 | 36.7 | 36.8 | -3.2 | 25 | 7320 |
| Italy | 43.4 | 43.6 | 44.8 | 45.4 | 45.5 | 44.8 | 43.4 | 43.2 | 42.6 | 42.2 | 41.8 | 42.3 | 43.1 | -1.7 | 15 | 317862 |
| Cyprus | 30.9 | 27.0 | 28.7 | 34.7 | 35.4 | 35.6 | 36.0 | 33.7 | 33.7 | 34.7 | 34.8 | 34.6 | 34.9 | 6.2 | 27 | 2494 |
| Latvia | 46.6 | 47.0 | 48.9 | 51.7 | 49.7 | 47.7 | 46.9 | 46.0 | 45.3 | 44.7 | 43.9 | 44.8 | 45.5 | -3.4 | 11 | 4112 |
| Lithuania | 47.3 | 46.6 | 46.3 | 45.7 | 44.1 | 44.3 | 44.7 | 45.5 | 45.7 | 45.7 | 46.6 | 46.5 | 47.4 | 1.2 | 9 | 6476 |
| Luxembourg | 37.1 | 36.8 | 38.8 | 39.5 | 39.2 | 39.6 | 39.6 | 40.3 | 39.8 | 41.0 | 40.6 | 40.3 | 39.3 | 0.4 | 20 | 9279 |
| Hungary | 48.0 | 47.6 | 48.9 | 46.7 | 45.9 | 46.1 | 46.3 | 46.2 | 45.7 | 45.3 | 46.0 | 45.7 | 45.4 | -3.5 | 12 | 22806 |
| Malta | 31.0 | 27.8 | 28.6 | 29.6 | 28.8 | 30.6 | 30.6 | 30.8 | 30.0 | 29.7 | 30.3 | 30.3 | 32.8 | 4.2 | 28 | 1288 |
| Netherlands | 41.9 | 41.5 | 42.2 | 44.7 | 43.7 | 44.5 | 45.0 | 44.0 | 42.3 | 42.3 | 41.0 | 40.5 | 41.0 | -1.2 | 18 | 122972 |
| Austria | 49.4 | 48.9 | 49.2 | 50.0 | 50.0 | 49.8 | 50.0 | 50.0 | 50.2 | 49.9 | 49.7 | 49.4 | 49.5 | 0.2 | 4 | 80649 |
| Poland | 35.9 | 33.3 | 33.7 | 35.6 | 35.3 | 35.5 | 36.7 | 38.2 | 38.3 | 38.1 | 38.0 | 38.1 | 38.0 | 4.3 | 21 | 66406 |
| Portugal | 36.2 | 35.7 | 36.4 | 39.6 | 38.2 | 37.5 | 36.4 | 37.9 | 38.1 | 37.8 | 37.8 | 37.6 | 37.6 | 1.2 | 22 | 26735 |
| Romania | 40.4 | 40.6 | 40.9 | 43.6 | 41.0 | 38.8 | 39.2 | 39.5 | 38.4 | 35.9 | 38.0 | 42.5 | 46.5 | 5.6 | 10 | 24807 |
| Slovenia | 49.3 | 47.4 | 48.3 | 48.7 | 48.0 | 47.9 | 47.6 | 46.4 | 46.1 | 46.5 | 46.9 | 47.2 | 47.7 | -0.6 | 7 | 8217 |
| Slovakia | 39.1 | 39.2 | 41.7 | 42.8 | 43.8 | 41.5 | 42.9 | 42.9 | 42.5 | 42.8 | 52.3 | 52.6 | 53.4 | 11.7 | 1 | 16345 |
| Finland | 45.2 | 44.5 | 46.6 | 48.6 | 46.4 | 45.5 | 46.5 | 45.3 | 45.4 | 44.8 | 44.6 | 42.9 | 42.8 | -3.8 | 16 | 42363 |
| Sweden | 49.6 | 49.3 | 51.3 | 50.1 | 48.9 | 50.4 | 51.7 | 51.5 | 51.3 | 50.5 | 51.0 | 51.4 | 51.7 | 0.4 | 2 | 106597 |
| United Kingdom | 38.8 | 39.0 | 38.3 | 40.1 | 39.9 | 38.9 | 38.3 | 37.7 | 37.2 | 36.9 | 37.0 | 37.4 | 37.4 | -0.9 | 23 | 305290 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 34.3 | 35.8 | 35.7 | 39.6 | 38.2 | 37.8 | 38.4 | 40.8 | 42.7 | 44.4 | 44.8 | 43.8 | 41.6 | 6.0 |  | 61280 |

[^70]Table 47: Taxes on labour as \% of GDP - Income from employment, paid by employers

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 7.3 | 7.3 | 7.5 | 7.7 | 7.7 | 7.7 | 7.7 | 7.7 | 7.6 | 7.5 | 7.5 | 7.6 | 7.6 | 0.1 |  | 1211129 |
| EU-27 | 8.2 | 8.1 | 8.2 | 8.4 | 8.3 | 8.3 | 8.4 | 8.5 | 8.5 | 8.3 | 8.3 | 8.3 | 8.3 | 0.1 |  | 1116176 |
| EA-19 | 8.3 | 8.3 | 8.4 | 8.6 | 8.6 | 8.6 | 8.7 | 8.7 | 8.7 | 8.5 | 8.5 | 8.5 | 8.6 | 0.2 |  | 992193 |
| Belgium | 8.1 | 8.2 | 8.5 | 8.8 | 8.5 | 8.7 | 8.8 | 8.9 | 8.7 | 8.7 | 8.2 | 8.1 | 7.9 | -0.6 | 10 | 36439 |
| Bulgaria | 5.6 | 5.3 | 4.6 | 4.4 | 4.3 | 4.3 | 4.0 | 4.5 | 4.8 | 4.7 | 4.7 | 5.0 | 5.3 | 0.7 | 21 | 2964 |
| Czechia | 9.5 | 9.5 | 9.4 | 8.9 | 9.3 | 9.4 | 9.4 | 9.5 | 9.3 | 9.2 | 9.4 | 9.7 | 10.1 | 0.7 | 4 | 20983 |
| Denmark | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.2 | 28 | 2079 |
| Germany | 6.5 | 6.3 | 6.3 | 6.5 | 6.5 | 6.4 | 6.5 | 6.5 | 6.5 | 6.5 | 6.5 | 6.6 | 6.7 | 0.4 | 14 | 223806 |
| Estonia | 9.7 | 10.0 | 11.0 | 12.1 | 11.7 | 10.6 | 10.2 | 10.2 | 10.2 | 10.5 | 10.7 | 10.6 | 10.9 | -0.1 | 3 | 2835 |
| Ireland | 2.9 | 3.1 | 3.4 | 3.3 | 3.1 | 3.3 | 3.0 | 3.1 | 3.2 | 2.5 | 2.6 | 2.6 | 2.6 | -0.8 | 25 | 8300 |
| Greece | 4.7 | 5.0 | 5.0 | 4.7 | 5.1 | 4.8 | 4.8 | 4.7 | 4.5 | 4.4 | 4.4 | 4.7 | 5.2 | 0.1 | 22 | 9586 |
| Spain | 8.6 | 8.7 | 8.6 | 8.5 | 8.4 | 8.3 | 8.1 | 8.1 | 8.2 | 8.2 | 8.2 | 8.4 | 8.6 | -0.1 | 8 | 103317 |
| France | 12.0 | 11.8 | 11.9 | 12.4 | 12.7 | 12.9 | 13.1 | 13.3 | 13.4 | 13.2 | 13.1 | 13.2 | 13.2 | 1.3 | 1 | 309821 |
| Croatia | 6.1 | 6.1 | 6.3 | 6.5 | 6.3 | 6.2 | 6.0 | 5.7 | 6.1 | 6.2 | 5.8 | 5.8 | 5.8 | -0.5 | 16 | 2975 |
| Italy | 9.9 | 10.2 | 10.2 | 10.5 | 10.4 | 10.3 | 10.3 | 10.2 | 10.0 | 9.7 | 9.3 | 9.4 | 9.7 | -0.5 | 5 | 170568 |
| Cyprus | 5.7 | 5.4 | 5.6 | 6.2 | 6.3 | 6.3 | 6.1 | 6.0 | 6.5 | 6.6 | 6.5 | 6.8 | 7.0 | 1.3 | 13 | 1470 |
| Latvia | 5.9 | 5.7 | 5.8 | 6.7 | 6.4 | 6.1 | 6.1 | 6.1 | 5.8 | 5.9 | 6.1 | 6.0 | 6.4 | 0.6 | 15 | 1858 |
| Lithuania | 7.5 | 7.5 | 7.9 | 8.4 | 7.5 | 7.2 | 7.2 | 7.2 | 7.5 | 7.8 | 8.2 | 8.3 | 8.6 | 0.7 | 9 | 3887 |
| Luxembourg | 4.3 | 4.3 | 4.4 | 4.9 | 4.7 | 4.6 | 4.8 | 4.6 | 4.4 | 4.5 | 4.4 | 4.5 | 4.5 | 0.1 | 23 | 2704 |
| Hungary | 9.4 | 9.7 | 9.8 | 9.2 | 8.0 | 8.2 | 8.7 | 8.4 | 8.5 | 8.5 | 8.9 | 7.7 | 7.1 | -2.7 | 12 | 9443 |
| Malta | 2.6 | 2.5 | 2.6 | 2.6 | 2.5 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.4 | 2.4 | 2.5 | -0.1 | 26 | 306 |
| Netherlands | 4.3 | 4.3 | 4.5 | 4.6 | 4.7 | 4.8 | 5.1 | 4.9 | 5.4 | 5.1 | 5.2 | 5.2 | 5.3 | 0.9 | 20 | 41268 |
| Austria | 8.9 | 8.8 | 9.0 | 9.3 | 9.3 | 9.2 | 9.4 | 9.6 | 9.6 | 9.5 | 9.6 | 9.4 | 9.5 | 0.5 | 6 | 36500 |
| Poland | 4.8 | 4.8 | 4.7 | 4.7 | 4.8 | 4.7 | 5.0 | 5.0 | 5.1 | 5.1 | 5.2 | 5.3 | 5.4 | 0.6 | 19 | 26608 |
| Portugal | 4.3 | 4.5 | 4.6 | 4.7 | 4.9 | 5.1 | 5.0 | 5.1 | 5.1 | 5.1 | 5.2 | 5.3 | 5.6 | 1.0 | 18 | 11437 |
| Romania | 6.3 | 6.1 | 5.8 | 5.6 | 5.5 | 5.6 | 5.5 | 5.6 | 5.5 | 5.0 | 4.9 | 5.3 | 1.2 | -4.6 | 27 | 2383 |
| Slovenia | 6.8 | 6.4 | 6.0 | 5.6 | 5.7 | 5.6 | 5.7 | 5.5 | 5.4 | 5.5 | 5.5 | 5.6 | 5.7 | -0.3 | 17 | 2590 |
| Slovakia | 6.2 | 6.2 | 6.5 | 6.7 | 6.7 | 6.5 | 6.6 | 7.5 | 7.7 | 7.9 | 8.0 | 8.6 | 8.8 | 2.3 | 7 | 7871 |
| Finland | 8.6 | 8.4 | 8.6 | 8.9 | 8.5 | 8.6 | 8.8 | 8.8 | 8.6 | 8.6 | 8.6 | 7.8 | 7.5 | -1.1 | 11 | 17631 |
| Sweden | 11.6 | 11.6 | 11.9 | 11.6 | 11.1 | 11.3 | 11.6 | 11.6 | 11.5 | 11.5 | 11.9 | 12.0 | 12.0 | 0.1 | 2 | 56548 |
| United Kingdom | 3.5 | 3.6 | 3.7 | 3.7 | 3.8 | 3.6 | 3.7 | 3.6 | 3.5 | 3.6 | 3.7 | 3.9 | 3.9 | 0.2 | 24 | 94953 |
| Iceland | 3.1 | 2.9 | 2.7 | 2.9 | 3.9 | 3.9 | 3.7 | 3.8 | 3.8 | 3.7 | 3.6 | 3.7 | 3.7 | 1.0 |  | 817 |
| Norway | 5.2 | 5.3 | 5.2 | 5.8 | 5.7 | 5.6 | 5.7 | 5.8 | 5.9 | 6.2 | 6.3 | 6.1 | 6.0 | 0.7 |  | 21944 |

[^71]Table 48: Taxes on labour as \% of total taxation - Income from employment, paid by employers

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 19.3 | 19.3 | 19.8 | 20.7 | 20.6 | 20.3 | 20.1 | 19.9 | 19.8 | 19.4 | 19.4 | 19.5 | 19.4 | -0.3 |  | 1211129 |
| EU-27 | 21.0 | 20.8 | 21.2 | 22.0 | 22.0 | 21.8 | 21.5 | 21.3 | 21.2 | 20.9 | 20.7 | 20.7 | 20.6 | -0.6 |  | 1116176 |
| EA-19 | 21.4 | 21.3 | 21.7 | 22.5 | 22.6 | 22.3 | 21.9 | 21.7 | 21.7 | 21.3 | 21.1 | 21.1 | 21.2 | -0.5 |  | 992193 |
| Belgium | 18.7 | 19.0 | 19.2 | 20.2 | 19.5 | 19.5 | 19.4 | 19.2 | 19.1 | 19.3 | 18.4 | 18.1 | 17.7 | -1.6 | 14 | 36439 |
| Bulgaria | 18.9 | 16.8 | 15.0 | 16.1 | 16.4 | 17.1 | 15.1 | 15.9 | 16.7 | 16.2 | 16.1 | 17.1 | 17.7 | 2.7 | 15 | 2964 |
| Czechia | 27.9 | 27.5 | 28.5 | 27.6 | 28.4 | 27.7 | 27.5 | 27.2 | 27.4 | 27.0 | 27.1 | 27.4 | 27.9 | -0.5 | 4 | 20983 |
| Denmark | 1.0 | 1.1 | 1.1 | 1.1 | 1.2 | 1.4 | 1.4 | 1.5 | 1.4 | 1.4 | 1.5 | 1.4 | 1.5 | 0.4 | 28 | 2079 |
| Germany | 17.3 | 16.6 | 16.5 | 16.9 | 17.3 | 16.9 | 16.8 | 16.8 | 16.9 | 16.8 | 16.7 | 16.7 | 16.7 | 0.2 | 16 | 223806 |
| Estonia | 31.8 | 32.2 | 35.4 | 34.8 | 35.6 | 34.1 | 32.5 | 32.6 | 31.8 | 31.7 | 31.8 | 32.5 | 33.2 | -2.1 | 1 | 2835 |
| Ireland | 9.4 | 10.2 | 11.6 | 11.9 | 11.3 | 11.8 | 10.7 | 10.9 | 10.9 | 10.7 | 11.0 | 11.3 | 11.3 | -0.3 | 25 | 8300 |
| Greece | 15.0 | 15.6 | 15.9 | 15.1 | 15.8 | 14.3 | 13.5 | 13.1 | 12.4 | 12.0 | 11.4 | 12.3 | 13.3 | -2.5 | 22 | 9586 |
| Spain | 23.9 | 23.8 | 26.9 | 28.4 | 26.7 | 26.6 | 25.0 | 24.3 | 24.2 | 24.1 | 24.5 | 24.7 | 24.7 | -2.2 | 7 | 103317 |
| France | 27.6 | 27.7 | 27.9 | 29.4 | 29.9 | 29.6 | 29.3 | 29.2 | 29.3 | 28.9 | 28.8 | 28.4 | 28.3 | 0.4 | 3 | 309821 |
| Croatia | 16.7 | 16.6 | 17.0 | 17.7 | 17.6 | 17.6 | 16.7 | 15.7 | 16.7 | 16.6 | 15.4 | 15.3 | 14.9 | -2.1 | 20 | 2975 |
| Italy | 24.7 | 24.8 | 24.8 | 25.4 | 25.3 | 25.0 | 23.9 | 23.6 | 23.3 | 22.5 | 22.1 | 22.4 | 23.1 | -1.6 | 8 | 170568 |
| Cyprus | 17.9 | 15.1 | 16.2 | 19.5 | 19.9 | 19.7 | 19.4 | 19.0 | 19.3 | 20.0 | 20.0 | 20.4 | 20.6 | 4.4 | 10 | 1470 |
| Latvia | 20.4 | 20.1 | 20.6 | 24.3 | 22.7 | 21.5 | 20.9 | 20.9 | 19.7 | 19.6 | 19.6 | 19.3 | 20.6 | 0.0 | 11 | 1858 |
| Lithuania | 24.8 | 25.0 | 25.7 | 27.9 | 26.4 | 26.4 | 26.7 | 26.8 | 27.2 | 27.0 | 27.7 | 28.2 | 28.5 | 2.7 | 2 | 3887 |
| Luxembourg | 12.0 | 11.7 | 12.1 | 12.7 | 12.5 | 12.5 | 12.5 | 12.1 | 11.8 | 12.1 | 11.9 | 12.0 | 11.4 | -0.6 | 24 | 2704 |
| Hungary | 25.8 | 24.7 | 24.8 | 23.7 | 21.6 | 22.3 | 22.2 | 21.9 | 21.9 | 21.8 | 22.5 | 20.1 | 18.8 | -6.0 | 12 | 9443 |
| Malta | 8.2 | 7.6 | 8.0 | 8.0 | 8.0 | 8.3 | 8.2 | 8.1 | 7.9 | 7.9 | 7.8 | 7.6 | 7.8 | -0.3 | 26 | 306 |
| Netherlands | 12.0 | 12.0 | 12.5 | 13.1 | 13.2 | 13.4 | 14.3 | 13.7 | 14.5 | 13.8 | 13.6 | 13.4 | 13.8 | 1.3 | 21 | 41268 |
| Austria | 21.9 | 21.6 | 21.6 | 22.5 | 22.5 | 22.4 | 22.3 | 22.4 | 22.4 | 22.1 | 22.9 | 22.6 | 22.4 | 0.8 | 9 | 36500 |
| Poland | 14.2 | 14.0 | 13.8 | 15.1 | 15.2 | 14.8 | 15.8 | 15.8 | 15.9 | 15.7 | 15.5 | 15.5 | 15.2 | 1.4 | 18 | 26608 |
| Portugal | 13.8 | 14.2 | 14.6 | 15.9 | 16.1 | 15.9 | 15.8 | 15.1 | 14.8 | 14.9 | 15.2 | 15.5 | 16.1 | 1.5 | 17 | 11437 |
| Romania | 22.0 | 21.4 | 21.5 | 22.3 | 20.8 | 19.9 | 19.9 | 20.4 | 19.9 | 17.8 | 18.9 | 21.1 | 4.5 | -17.0 | 27 | 2383 |
| Slovenia | 17.5 | 16.8 | 16.0 | 15.0 | 14.9 | 14.8 | 14.9 | 14.8 | 14.4 | 14.6 | 14.7 | 15.0 | 15.1 | -0.9 | 19 | 2590 |
| Slovakia | 21.3 | 21.3 | 22.5 | 23.3 | 24.0 | 22.5 | 23.1 | 24.2 | 24.2 | 24.3 | 24.3 | 25.2 | 25.7 | 3.3 | 6 | 7871 |
| Finland | 20.4 | 20.3 | 20.9 | 21.9 | 21.0 | 20.5 | 20.7 | 20.2 | 19.9 | 19.8 | 19.7 | 18.1 | 17.8 | -3.1 | 13 | 17631 |
| Sweden | 25.2 | 25.7 | 27.0 | 26.5 | 25.9 | 26.8 | 27.5 | 27.3 | 27.2 | 26.8 | 27.0 | 27.2 | 27.4 | 0.4 | 5 | 56548 |
| United Kingdom | 10.4 | 10.7 | 10.8 | 11.4 | 11.5 | 10.8 | 11.1 | 11.0 | 10.9 | 10.9 | 11.1 | 11.5 | 11.6 | 0.8 | 23 | 94953 |
| Iceland | 7.8 | 7.5 | 7.9 | 9.3 | 12.0 | 11.6 | 11.0 | 11.0 | 10.2 | 10.4 | 7.2 | 9.7 | 10.1 | 2.2 |  | 817 |
| Norway | 12.2 | 12.6 | 12.7 | 14.2 | 13.7 | 13.3 | 13.6 | 14.5 | 15.3 | 15.9 | 16.0 | 15.6 | 14.9 | 2.2 |  | 21944 |

[^72]Table 49: Taxes on labour as \% of GDP - Income from employment, paid by employees

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 9.4 | 9.4 | 9.6 | 9.6 | 9.4 | 9.5 | 9.7 | 9.8 | 9.7 | 9.6 | 9.7 | 9.8 | 10.0 | 0.4 |  | 1589337 |
| EU-27 | 9.4 | 9.4 | 9.6 | 9.7 | 9.4 | 9.5 | 9.8 | 10.0 | 9.9 | 9.9 | 9.9 | 10.0 | 10.2 | 0.6 |  | 1379000 |
| EA-19 | 9.3 | 9.3 | 9.6 | 9.7 | 9.5 | 9.6 | 9.9 | 10.0 | 10.0 | 10.0 | 10.0 | 10.1 | 10.2 | 0.6 |  | 1178416 |
| Belgium | 12.9 | 12.8 | 13.3 | 13.3 | 13.3 | 13.5 | 13.4 | 13.6 | 13.3 | 12.9 | 12.5 | 12.4 | 12.4 | -0.9 | 3 | 56937 |
| Bulgaria | 4.1 | 4.5 | 4.6 | 4.7 | 4.3 | 4.1 | 4.6 | 4.8 | 5.2 | 5.1 | 5.2 | 5.4 | 5.6 | 1.0 | 26 | 3135 |
| Czechia | 6.8 | 7.0 | 6.6 | 6.1 | 6.1 | 6.3 | 6.4 | 6.5 | 6.6 | 6.3 | 6.7 | 6.9 | 7.4 | 0.8 | 22 | 15290 |
| Denmark | 17.7 | 18.2 | 18.4 | 18.2 | 17.3 | 17.2 | 17.2 | 16.8 | 16.5 | 17.1 | 17.4 | 17.4 | 17.5 | -0.9 | 1 | 52180 |
| Germany | 11.7 | 11.7 | 12.2 | 12.5 | 11.8 | 11.9 | 12.3 | 12.5 | 12.5 | 12.6 | 12.8 | 13.1 | 13.4 | 1.2 | 2 | 447089 |
| Estonia | 5.0 | 5.3 | 5.6 | 5.3 | 5.3 | 5.1 | 5.3 | 5.4 | 5.5 | 5.5 | 5.6 | 5.4 | 5.2 | -0.4 | 27 | 1342 |
| Ireland | 7.4 | 7.4 | 7.8 | 8.9 | 8.9 | 9.4 | 9.6 | 9.5 | 9.4 | 7.2 | 7.3 | 7.1 | 7.0 | -0.9 | 23 | 22604 |
| Greece | 7.7 | 7.9 | 7.8 | 7.7 | 7.7 | 7.9 | 9.3 | 8.6 | 8.5 | 8.8 | 9.2 | 9.6 | 9.3 | 1.4 | 13 | 17086 |
| Spain | 6.5 | 7.0 | 6.8 | 6.6 | 6.9 | 7.1 | 7.1 | 6.9 | 7.1 | 6.7 | 6.7 | 6.7 | 6.9 | 0.1 | 24 | 82972 |
| France | 8.4 | 8.3 | 8.3 | 8.3 | 7.9 | 8.1 | 8.6 | 8.8 | 8.9 | 8.8 | 8.9 | 9.0 | 8.9 | 0.6 | 14 | 209682 |
| Croatia | 8.1 | 8.4 | 8.5 | 9.0 | 8.7 | 8.1 | 8.4 | 8.4 | 8.7 | 8.4 | 8.4 | 8.1 | 8.4 | 0.0 | 16 | 4345 |
| Italy | 7.5 | 7.8 | 8.2 | 8.3 | 8.3 | 8.1 | 8.4 | 8.5 | 8.3 | 8.4 | 8.3 | 8.3 | 8.3 | 0.1 | 17 | 147294 |
| Cyprus | 4.2 | 4.3 | 4.4 | 4.8 | 4.9 | 5.0 | 5.3 | 4.7 | 4.8 | 4.9 | 4.8 | 4.7 | 4.8 | 0.5 | 28 | 1024 |
| Latvia | 7.5 | 7.6 | 7.9 | 7.5 | 7.7 | 7.4 | 7.6 | 7.4 | 7.6 | 7.5 | 7.5 | 7.9 | 7.7 | -0.2 | 20 | 2255 |
| Lithuania | 6.8 | 6.5 | 6.3 | 5.4 | 5.0 | 4.9 | 4.9 | 5.0 | 5.1 | 5.4 | 5.6 | 5.4 | 5.7 | -0.6 | 25 | 2590 |
| Luxembourg | 9.0 | 9.1 | 9.9 | 10.3 | 10.0 | 10.1 | 10.4 | 10.8 | 10.5 | 10.7 | 10.6 | 10.7 | 10.9 | 1.1 | 7 | 6574 |
| Hungary | 8.1 | 9.0 | 9.5 | 9.0 | 9.0 | 8.7 | 9.5 | 9.4 | 9.2 | 9.2 | 9.3 | 9.8 | 10.0 | 0.5 | 11 | 13363 |
| Malta | 7.3 | 6.6 | 6.6 | 7.0 | 6.7 | 7.2 | 7.3 | 7.4 | 7.2 | 6.7 | 7.0 | 7.2 | 8.0 | 1.4 | 19 | 982 |
| Netherlands | 10.8 | 10.5 | 10.7 | 11.1 | 10.8 | 11.0 | 10.9 | 10.9 | 10.3 | 10.5 | 10.5 | 10.5 | 10.6 | -0.1 | 9 | 81704 |
| Austria | 11.2 | 11.1 | 11.5 | 11.3 | 11.3 | 11.3 | 11.6 | 11.8 | 11.9 | 12.0 | 11.2 | 11.2 | 11.4 | 0.0 | 5 | 44148 |
| Poland | 7.3 | 6.7 | 6.8 | 6.4 | 6.3 | 6.6 | 6.7 | 7.1 | 7.1 | 7.3 | 7.5 | 7.7 | 8.0 | 1.2 | 18 | 39797 |
| Portugal | 7.0 | 6.8 | 6.9 | 7.1 | 6.7 | 7.0 | 6.5 | 7.8 | 7.9 | 7.9 | 7.7 | 7.6 | 7.5 | 0.6 | 21 | 15298 |
| Romania | 5.3 | 5.4 | 5.2 | 5.4 | 5.3 | 5.4 | 5.4 | 5.2 | 5.1 | 5.1 | 4.9 | 5.3 | 11.1 | 5.8 | 6 | 22424 |
| Slovenia | 12.3 | 11.7 | 12.1 | 12.6 | 12.6 | 12.4 | 12.4 | 11.8 | 11.9 | 12.0 | 12.1 | 12.0 | 12.3 | 0.2 | 4 | 5627 |
| Slovakia | 5.2 | 5.2 | 5.6 | 5.6 | 5.6 | 5.5 | 5.7 | 5.8 | 5.8 | 6.0 | 9.3 | 9.3 | 9.4 | 3.9 | 12 | 8475 |
| Finland | 10.4 | 10.0 | 10.6 | 10.9 | 10.3 | 10.5 | 10.9 | 10.9 | 11.1 | 10.9 | 10.9 | 10.6 | 10.5 | 0.0 | 10 | 24732 |
| Sweden | 11.3 | 10.7 | 10.7 | 10.4 | 9.9 | 9.9 | 10.2 | 10.3 | 10.2 | 10.1 | 10.6 | 10.7 | 10.6 | -0.1 | 8 | 50049 |
| United Kingdom | 9.6 | 9.5 | 9.5 | 9.3 | 9.5 | 9.5 | 9.0 | 8.8 | 8.6 | 8.5 | 8.6 | 8.7 | 8.7 | -0.8 | 15 | 210337 |
| Iceland | : |  |  | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 9.5 | 9.8 | 9.5 | 10.5 | 10.3 | 10.3 | 10.3 | 10.5 | 10.7 | 11.0 | 11.2 | 11.0 | 10.7 | 1.2 |  | 39336 |

[^73]Table 50: Taxes on labour as \% of total taxation - Income from employment, paid by employees

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 24.8 | 24.7 | 25.3 | 25.8 | 25.3 | 25.2 | 25.3 | 25.3 | 25.1 | 25.0 | 25.1 | 25.2 | 25.5 | 0.2 |  | 1589337 |
| EU-27 | 24.1 | 24.0 | 25.0 | 25.4 | 24.8 | 24.8 | 25.0 | 25.0 | 24.9 | 24.9 | 25.0 | 25.1 | 25.4 | 0.5 |  | 1379000 |
| EA-19 | 23.9 | 23.9 | 24.9 | 25.4 | 24.8 | 24.8 | 25.0 | 25.0 | 24.9 | 24.9 | 24.9 | 25.0 | 25.1 | 0.3 |  | 1178416 |
| Belgium | 29.6 | 29.6 | 30.1 | 30.8 | 30.5 | 30.4 | 29.7 | 29.5 | 29.2 | 28.7 | 28.2 | 27.7 | 27.6 | -2.5 | 8 | 56937 |
| Bulgaria | 13.7 | 14.2 | 15.0 | 17.4 | 16.4 | 16.2 | 17.3 | 16.8 | 18.2 | 17.5 | 17.8 | 18.3 | 18.7 | 3.7 | 26 | 3135 |
| Czechia | 20.1 | 20.2 | 19.8 | 18.8 | 18.8 | 18.8 | 18.7 | 18.7 | 19.4 | 18.6 | 19.2 | 19.6 | 20.4 | 0.6 | 21 | 15290 |
| Denmark | 38.1 | 39.1 | 41.2 | 40.6 | 38.4 | 38.1 | 37.5 | 36.4 | 33.8 | 36.8 | 37.8 | 37.8 | 38.8 | -2.4 | 2 | 52180 |
| Germany | 31.2 | 30.9 | 32.0 | 32.3 | 31.7 | 31.5 | 32.0 | 32.5 | 32.6 | 32.5 | 32.6 | 33.0 | 33.3 | 1.3 | 3 | 447089 |
| Estonia | 16.4 | 17.0 | 17.8 | 15.4 | 16.0 | 16.4 | 16.9 | 17.0 | 17.3 | 16.5 | 16.6 | 16.7 | 15.7 | -2.1 | 27 | 1342 |
| Ireland | 23.4 | 24.2 | 27.0 | 31.8 | 32.1 | 33.2 | 34.0 | 33.1 | 32.5 | 30.9 | 31.2 | 31.1 | 30.8 | 3.8 | 5 | 22604 |
| Greece | 24.8 | 25.0 | 24.6 | 24.9 | 24.1 | 23.4 | 25.9 | 24.1 | 23.6 | 24.1 | 23.9 | 24.8 | 23.8 | -0.8 | 17 | 17086 |
| Spain | 18.1 | 19.1 | 21.3 | 22.3 | 22.0 | 22.6 | 21.9 | 20.9 | 20.8 | 19.8 | 19.8 | 19.9 | 19.9 | -1.4 | 23 | 82972 |
| France | 19.4 | 19.4 | 19.5 | 19.8 | 18.8 | 18.7 | 19.2 | 19.3 | 19.4 | 19.3 | 19.5 | 19.3 | 19.2 | -0.3 | 24 | 209682 |
| Croatia | 22.0 | 22.6 | 23.0 | 24.7 | 24.1 | 23.1 | 23.3 | 23.1 | 23.7 | 22.4 | 22.1 | 21.4 | 21.8 | -1.1 | 19 | 4345 |
| Italy | 18.7 | 18.8 | 20.0 | 20.0 | 20.2 | 19.8 | 19.5 | 19.6 | 19.3 | 19.7 | 19.6 | 19.8 | 20.0 | -0.1 | 22 | 147294 |
| Cyprus | 13.0 | 11.9 | 12.5 | 15.2 | 15.5 | 15.9 | 16.6 | 14.8 | 14.4 | 14.7 | 14.7 | 14.2 | 14.3 | 1.8 | 28 | 1024 |
| Latvia | 26.2 | 26.9 | 28.3 | 27.4 | 27.1 | 26.2 | 26.0 | 25.1 | 25.6 | 25.1 | 24.3 | 25.4 | 25.0 | -3.3 | 15 | 2255 |
| Lithuania | 22.5 | 21.6 | 20.5 | 17.8 | 17.7 | 17.9 | 18.0 | 18.7 | 18.6 | 18.7 | 18.9 | 18.3 | 19.0 | -1.6 | 25 | 2590 |
| Luxembourg | 25.1 | 25.1 | 26.8 | 26.7 | 26.7 | 27.1 | 27.2 | 28.2 | 28.0 | 28.9 | 28.7 | 28.3 | 27.8 | 1.0 | 6 | 6574 |
| Hungary | 22.2 | 22.8 | 24.1 | 23.0 | 24.3 | 23.8 | 24.2 | 24.3 | 23.8 | 23.6 | 23.6 | 25.5 | 26.6 | 2.5 | 11 | 13363 |
| Malta | 22.8 | 20.2 | 20.5 | 21.6 | 20.9 | 22.3 | 22.4 | 22.7 | 22.1 | 21.8 | 22.5 | 22.6 | 25.0 | 4.5 | 13 | 982 |
| Netherlands | 29.9 | 29.5 | 29.8 | 31.6 | 30.5 | 31.1 | 30.8 | 30.3 | 27.8 | 28.5 | 27.3 | 27.1 | 27.3 | -2.5 | 9 | 81704 |
| Austria | 27.5 | 27.3 | 27.6 | 27.5 | 27.4 | 27.4 | 27.6 | 27.6 | 27.9 | 27.8 | 26.8 | 26.8 | 27.1 | -0.5 | 10 | 44148 |
| Poland | 21.7 | 19.3 | 19.9 | 20.4 | 20.1 | 20.7 | 21.0 | 22.4 | 22.4 | 22.4 | 22.6 | 22.6 | 22.7 | 2.9 | 18 | 39797 |
| Portugal | 22.4 | 21.5 | 21.8 | 23.8 | 22.0 | 21.7 | 20.6 | 22.8 | 23.3 | 22.9 | 22.5 | 22.1 | 21.5 | -0.3 | 20 | 15298 |
| Romania | 18.3 | 19.2 | 19.4 | 21.3 | 20.2 | 18.9 | 19.4 | 19.0 | 18.5 | 18.1 | 19.0 | 21.4 | 42.0 | 22.6 | 1 | 22424 |
| Slovenia | 31.7 | 30.6 | 32.3 | 33.7 | 33.1 | 33.1 | 32.7 | 31.6 | 31.8 | 31.9 | 32.2 | 32.2 | 32.7 | 0.3 | 4 | 5627 |
| Slovakia | 17.8 | 17.9 | 19.3 | 19.5 | 19.9 | 19.0 | 19.8 | 18.7 | 18.3 | 18.5 | 28.0 | 27.4 | 27.7 | 8.4 | 7 | 8475 |
| Finland | 24.8 | 24.2 | 25.7 | 26.6 | 25.4 | 25.1 | 25.7 | 25.1 | 25.5 | 25.0 | 24.9 | 24.7 | 25.0 | -0.7 | 14 | 24732 |
| Sweden | 24.4 | 23.6 | 24.3 | 23.6 | 23.0 | 23.6 | 24.2 | 24.2 | 24.1 | 23.7 | 24.0 | 24.2 | 24.3 | 0.0 | 16 | 50049 |
| United Kingdom | 28.4 | 28.4 | 27.5 | 28.7 | 28.4 | 28.1 | 27.2 | 26.8 | 26.3 | 26.0 | 25.9 | 25.8 | 25.8 | -1.7 | 12 | 210337 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 22.1 | 23.2 | 23.0 | 25.4 | 24.6 | 24.5 | 24.8 | 26.3 | 27.5 | 28.5 | 28.8 | 28.2 | 26.7 | 3.7 |  | 39336 |

[^74]Table 51: Taxes on labour as \% of GDP - Income from employment, paid by non-employed

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.7 | 1.6 | 1.7 | 1.9 | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 0.2 |  | 312638 |
| EU-27 | 2.0 | 2.0 | 2.0 | 2.2 | 2.2 | 2.2 | 2.3 | 2.4 | 2.4 | 2.3 | 2.3 | 2.3 | 2.3 | 0.3 |  | 307405 |
| EA-19 | 2.0 | 1.9 | 2.0 | 2.2 | 2.2 | 2.2 | 2.3 | 2.4 | 2.4 | 2.4 | 2.3 | 2.3 | 2.3 | 0.3 |  | 271474 |
| Belgium | 1.7 | 1.7 | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 0.3 | 8 | 9808 |
| Bulgaria | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 27 | 0 |
| Czechia | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 0.1 | 15 | 2665 |
| Denmark | 4.6 | 4.6 | 4.6 | 6.2 | 4.9 | 5.0 | 5.1 | 6.9 | 8.3 | 5.9 | 5.1 | 5.0 | 5.0 | 0.4 | 1 | 15055 |
| Germany | 2.9 | 2.6 | 2.6 | 2.9 | 2.7 | 2.6 | 2.6 | 2.7 | 2.6 | 2.7 | 2.7 | 2.7 | 2.8 | 0.1 | 6 | 92024 |
| Estonia | 0.3 | 0.3 | 0.4 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.1 | 19 | 145 |
| Ireland | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 22 | 450 |
| Greece | 0.7 | 0.8 | 0.8 | 0.9 | 0.8 | 0.9 | 1.5 | 1.3 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 0.9 | 10 | 3133 |
| Spain | 0.8 | 0.8 | 0.9 | 1.3 | 1.4 | 1.4 | 1.6 | 1.7 | 1.6 | 1.4 | 1.3 | 1.3 | 1.3 | 0.4 | 13 | 15827 |
| France | 1.4 | 1.4 | 1.5 | 1.6 | 1.6 | 1.6 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.7 | 1.8 | 0.3 | 9 | 43099 |
| Croatia | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 24 | 47 |
| Italy | 2.2 | 2.2 | 2.4 | 2.6 | 2.7 | 2.7 | 2.9 | 2.9 | 3.0 | 3.1 | 3.0 | 3.0 | 3.0 | 0.6 | 3 | 53089 |
| Cyprus | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 26 | 14 |
| Latvia | 0.1 | 0.1 | 0.1 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.3 | 0.2 | 20 | 99 |
| Lithuania | 0.8 | 0.8 | 0.9 | 1.4 | 1.6 | 1.4 | 1.2 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 0.4 | 14 | 585 |
| Luxembourg | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.7 | 1.7 | 1.7 | 1.7 | 1.5 | 1.6 | 0.3 | 12 | 940 |
| Hungary | 0.2 | 0.6 | 0.8 | 0.4 | 0.4 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.7 | 23 | 161 |
| Malta | 1.1 | 1.0 | 0.9 | 1.1 | 1.0 | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.3 | 1.4 | 1.2 | 0.3 | 16 | 152 |
| Netherlands | 3.4 | 3.4 | 3.5 | 3.8 | 3.9 | 4.2 | 4.4 | 4.6 | 4.3 | 4.3 | 4.5 | 4.3 | 4.1 | 0.7 | 2 | 31857 |
| Austria | 2.4 | 2.4 | 2.5 | 2.5 | 2.6 | 2.6 | 2.7 | 2.8 | 2.9 | 2.9 | 2.5 | 2.5 | 2.5 | 0.0 | 7 | 9756 |
| Poland | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.0 | 18 | 4288 |
| Portugal | 0.8 | 0.8 | 0.8 | 0.9 | 1.0 | 1.2 | 1.1 | 1.8 | 1.8 | 1.8 | 1.7 | 1.6 | 1.6 | 0.8 | 11 | 3272 |
| Romania | 0.0 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | 25 | 163 |
| Slovenia | 1.1 | 1.0 | 1.0 | 1.2 | 1.4 | 1.5 | 1.5 | 1.4 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 | 0.1 | 17 | 467 |
| Slovakia | 2.6 | 2.6 | 2.3 | 2.7 | 2.2 | 2.6 | 2.7 | 2.8 | 2.7 | 2.6 | 0.0 | 0.0 | 0.0 | -2.3 | 27 | 0 |
| Finland | 2.2 | 2.1 | 2.1 | 2.4 | 2.3 | 2.4 | 2.5 | 2.7 | 2.8 | 2.9 | 3.0 | 2.9 | 2.9 | 0.8 | 4 | 6755 |
| Sweden | 4.1 | 3.6 | 3.5 | 3.6 | 3.2 | 2.9 | 3.1 | 3.1 | 3.0 | 2.9 | 3.1 | 3.0 | 2.9 | -0.6 | 5 | 13553 |
| United Kingdom | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 21 | 5232 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.8 | 1.7 | 1.4 | 1.4 | 0.3 |  | 5021 |

[^75]Table 52: Taxes on labour as \% of total taxation - Income from employment, paid by non-employed

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 4.5 | 4.3 | 4.6 | 5.2 | 5.1 | 5.0 | 5.1 | 5.3 | 5.3 | 5.1 | 5.0 | 5.0 | 5.0 | 0.5 |  | 312638 |
| EU-27 | 5.2 | 5.0 | 5.2 | 5.8 | 5.8 | 5.7 | 5.8 | 6.0 | 6.0 | 5.9 | 5.8 | 5.7 | 5.7 | 0.5 |  | 307405 |
| EA-19 | 5.2 | 5.0 | 5.2 | 5.8 | 5.8 | 5.7 | 5.8 | 5.9 | 5.9 | 5.9 | 5.8 | 5.8 | 5.8 | 0.6 |  | 271474 |
| Belgium | 3.9 | 4.0 | 4.2 | 4.5 | 4.4 | 4.5 | 4.4 | 4.3 | 4.5 | 4.6 | 4.7 | 4.8 | 4.8 | 0.5 | 8 | 9808 |
| Bulgaria | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 27 | 0 |
| Czechia | 3.6 | 3.6 | 3.5 | 3.8 | 4.1 | 3.9 | 3.8 | 3.8 | 4.1 | 3.9 | 3.8 | 3.7 | 3.5 | 0.0 | 16 | 2665 |
| Denmark | 9.8 | 9.8 | 10.3 | 13.7 | 10.9 | 11.1 | 11.1 | 14.9 | 16.9 | 12.8 | 11.1 | 11.0 | 11.2 | 0.9 | 1 | 15055 |
| Germany | 7.6 | 6.9 | 6.8 | 7.5 | 7.3 | 6.9 | 6.9 | 6.9 | 6.9 | 6.9 | 6.9 | 6.9 | 6.9 | 0.0 | 4 | 92024 |
| Estonia | 1.0 | 0.9 | 1.4 | 1.8 | 1.7 | 1.5 | 1.4 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.7 | 0.3 | 19 | 145 |
| Ireland | 0.2 | 0.2 | 0.3 | 0.4 | 0.5 | 0.6 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.3 | 22 | 450 |
| Greece | 2.3 | 2.4 | 2.6 | 2.8 | 2.6 | 2.6 | 4.3 | 3.7 | 4.1 | 4.1 | 4.1 | 4.3 | 4.4 | 1.8 | 10 | 3133 |
| Spain | 2.3 | 2.3 | 2.9 | 4.3 | 4.4 | 4.5 | 5.0 | 5.0 | 4.6 | 4.0 | 3.9 | 3.8 | 3.8 | 0.9 | 15 | 15827 |
| France | 3.3 | 3.3 | 3.5 | 3.7 | 3.9 | 3.6 | 3.4 | 3.6 | 3.6 | 3.7 | 3.7 | 3.7 | 3.9 | 0.4 | 13 | 43099 |
| Croatia | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 25 | 47 |
| Italy | 5.5 | 5.4 | 5.8 | 6.2 | 6.5 | 6.5 | 6.7 | 6.8 | 7.1 | 7.2 | 7.2 | 7.2 | 7.2 | 1.4 | 3 | 53089 |
| Cyprus | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 26 | 14 |
| Latvia | 0.3 | 0.2 | 0.4 | 0.7 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.1 | 0.7 | 20 | 99 |
| Lithuania | 2.6 | 2.6 | 2.8 | 4.6 | 5.8 | 5.3 | 4.6 | 4.3 | 4.2 | 4.2 | 4.0 | 4.2 | 4.3 | 1.5 | 11 | 585 |
| Luxembourg | 3.5 | 3.5 | 3.6 | 3.7 | 3.6 | 3.9 | 4.0 | 4.3 | 4.4 | 4.5 | 4.5 | 4.1 | 4.0 | 0.4 | 12 | 940 |
| Hungary | 0.6 | 1.6 | 2.0 | 1.2 | 1.0 | 0.7 | 0.7 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -1.7 | 23 | 161 |
| Malta | 3.5 | 3.0 | 2.9 | 3.3 | 3.2 | 3.5 | 3.7 | 3.8 | 3.8 | 3.8 | 4.0 | 4.3 | 3.9 | 1.0 | 14 | 152 |
| Netherlands | 9.6 | 9.5 | 9.6 | 10.7 | 11.1 | 11.8 | 12.3 | 12.6 | 11.7 | 11.7 | 11.7 | 11.1 | 10.6 | 1.0 | 2 | 31857 |
| Austria | 6.0 | 5.9 | 6.0 | 6.2 | 6.3 | 6.3 | 6.5 | 6.5 | 6.7 | 6.7 | 6.0 | 6.0 | 6.0 | 0.0 | 7 | 9756 |
| Poland | 2.4 | 2.3 | 2.4 | 2.5 | 2.4 | 2.4 | 2.5 | 2.6 | 2.7 | 2.6 | 2.5 | 2.4 | 2.5 | 0.0 | 18 | 4288 |
| Portugal | 2.4 | 2.6 | 2.7 | 3.1 | 3.2 | 3.7 | 3.6 | 5.3 | 5.4 | 5.3 | 5.0 | 4.6 | 4.6 | 1.9 | 9 | 3272 |
| Romania | 0.1 | 0.2 | 0.2 | 0.6 | 0.7 | 0.6 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 | 0.4 | 0.3 | 0.1 | 24 | 163 |
| Slovenia | 2.7 | 2.6 | 2.6 | 3.3 | 3.6 | 3.9 | 4.0 | 3.8 | 3.2 | 3.0 | 2.9 | 2.8 | 2.7 | 0.1 | 17 | 467 |
| Slovakia | 9.0 | 8.9 | 7.8 | 9.4 | 7.8 | 9.1 | 9.3 | 8.9 | 8.6 | 8.1 | 0.0 | 0.0 | 0.0 | -7.8 | 27 | 0 |
| Finland | 5.3 | 5.1 | 5.2 | 5.8 | 5.7 | 5.7 | 5.9 | 6.1 | 6.5 | 6.7 | 6.8 | 6.9 | 6.8 | 1.6 | 5 | 6755 |
| Sweden | 8.8 | 8.0 | 8.0 | 8.3 | 7.5 | 6.9 | 7.2 | 7.4 | 7.0 | 6.9 | 7.0 | 6.9 | 6.6 | -1.4 | 6 | 13553 |
| United Kingdom | 0.5 | 0.5 | 0.5 | 0.3 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.1 | 21 | 5232 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 2.5 | 2.7 | 2.6 | 3.1 | 3.1 | 2.7 | 2.9 | 3.0 | 3.2 | 4.6 | 4.5 | 3.6 | 3.4 | 0.8 |  | 5021 |

[^76]Table 53: Taxes on capital as \% of GDP - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 8.7 | 9.0 | 8.5 | 7.6 | 7.5 | 7.7 | 8.0 | 8.1 | 8.2 | 8.4 | 8.4 | 8.5 | 8.5 | -0.1 |  | 1347079 |
| EU-27 | 8.4 | 8.6 | 8.0 | 7.2 | 7.1 | 7.4 | 7.8 | 7.9 | 8.0 | 8.1 | 8.2 | 8.3 | 8.2 | 0.2 |  | 1107744 |
| EA-19 | 8.6 | 8.8 | 8.3 | 7.4 | 7.3 | 7.6 | 8.0 | 8.2 | 8.2 | 8.4 | 8.4 | 8.5 | 8.5 | 0.2 |  | 984770 |
| Belgium | 9.9 | 9.6 | 9.6 | 8.5 | 8.8 | 9.2 | 10.1 | 10.6 | 10.6 | 10.5 | 10.4 | 11.0 | 11.2 | 1.6 | 2 | 51518 |
| Bulgaria | 3.9 | 6.1 | 5.0 | 4.2 | 3.8 | 3.6 | 3.9 | 4.4 | 4.4 | 4.7 | 4.5 | 4.7 | 5.0 | 0.0 | 20 | 2814 |
| Czechia | 6.5 | 6.6 | 5.9 | 5.5 | 5.1 | 5.1 | 5.1 | 5.2 | 5.2 | 5.3 | 5.5 | 5.4 | 5.5 | -0.5 | 19 | 11362 |
| Denmark | 8.1 | 7.2 | 6.3 | 5.2 | 7.7 | 7.6 | 8.2 | 7.5 | 9.3 | 8.6 | 8.6 | 8.8 | 7.6 | 1.3 | 11 | 22570 |
| Germany | 6.3 | 6.6 | 6.4 | 5.6 | 5.6 | 6.1 | 6.3 | 6.3 | 6.2 | 6.5 | 6.9 | 7.0 | 7.1 | 0.7 | 16 | 237148 |
| Estonia | 2.6 | 2.7 | 2.7 | 2.7 | 2.3 | 2.1 | 2.3 | 2.6 | 2.5 | 2.9 | 2.5 | 2.3 | 2.8 | 0.1 | 28 | 717 |
| Ireland | 9.9 | 9.2 | 7.2 | 5.9 | 5.7 | 5.8 | 6.0 | 6.1 | 6.3 | 5.8 | 5.6 | 5.5 | 6.0 | -1.2 | 18 | 19300 |
| Greece | 6.9 | 6.8 | 7.0 | 7.1 | 6.5 | 7.5 | 7.4 | 7.9 | 8.2 | 8.4 | 8.7 | 8.2 | 8.2 | 1.2 | 9 | 15165 |
| Spain | 10.7 | 11.1 | 8.1 | 7.0 | 6.6 | 6.5 | 7.4 | 7.5 | 7.7 | 8.0 | 7.9 | 8.0 | 8.3 | 0.2 | 7 | 100251 |
| France | 10.6 | 10.5 | 10.4 | 9.4 | 9.4 | 10.1 | 10.5 | 10.8 | 10.7 | 10.7 | 10.6 | 11.0 | 10.8 | 0.4 | 3 | 254953 |
| Croatia | 4.8 | 5.1 | 4.9 | 4.5 | 3.8 | 4.2 | 3.9 | 4.1 | 3.8 | 4.1 | 4.8 | 4.8 | 4.9 | 0.0 | 22 | 2518 |
| Italy | 9.9 | 10.7 | 10.3 | 10.0 | 9.2 | 9.3 | 10.5 | 10.7 | 10.5 | 10.6 | 10.3 | 10.0 | 9.6 | -0.7 | 5 | 169372 |
| Cyprus | 8.7 | 12.3 | 10.8 | 8.3 | 8.2 | 8.7 | 8.2 | 9.2 | 9.2 | 8.8 | 8.2 | 8.4 | 8.1 | -2.7 | 10 | 1704 |
| Latvia | 3.6 | 3.9 | 4.1 | 2.8 | 2.8 | 3.3 | 3.6 | 3.6 | 3.6 | 3.5 | 3.8 | 3.7 | 3.0 | -1.0 | 27 | 882 |
| Lithuania | 4.3 | 4.1 | 4.3 | 4.0 | 2.9 | 2.6 | 3.1 | 3.0 | 3.0 | 3.2 | 3.3 | 3.2 | 3.2 | -1.1 | 26 | 1445 |
| Luxembourg | 11.3 | 11.4 | 10.8 | 11.0 | 11.2 | 10.5 | 10.7 | 10.3 | 10.0 | 10.7 | 11.1 | 12.1 | 13.2 | 2.4 | 1 | 7942 |
| Hungary | 5.4 | 6.1 | 5.8 | 6.0 | 5.6 | 5.4 | 5.5 | 4.8 | 5.0 | 5.1 | 5.4 | 5.1 | 4.4 | -1.4 | 24 | 5887 |
| Malta | 7.7 | 9.7 | 9.0 | 9.0 | 9.4 | 8.3 | 8.7 | 9.0 | 9.0 | 8.8 | 9.1 | 9.2 | 8.3 | -0.7 | 8 | 1023 |
| Netherlands | 6.1 | 6.3 | 6.2 | 4.6 | 5.0 | 4.6 | 4.5 | 4.7 | 6.0 | 5.9 | 6.8 | 7.4 | 7.3 | 1.1 | 13 | 56681 |
| Austria | 6.7 | 7.1 | 7.2 | 6.4 | 6.4 | 6.5 | 6.6 | 6.9 | 6.9 | 7.2 | 7.0 | 7.1 | 7.5 | 0.3 | 12 | 28831 |
| Poland | 8.0 | 9.3 | 8.8 | 7.9 | 7.2 | 7.3 | 7.8 | 7.5 | 7.4 | 7.8 | 8.1 | 8.1 | 8.4 | -0.4 | 6 | 41786 |
| Portugal | 6.4 | 7.3 | 7.4 | 6.4 | 6.4 | 7.0 | 7.0 | 7.6 | 7.2 | 7.2 | 7.0 | 7.0 | 7.3 | -0.1 | 14 | 14828 |
| Romania | 5.0 | 5.3 | 5.1 | 4.4 | 4.1 | 4.6 | 4.1 | 4.2 | 4.8 | 5.1 | 5.1 | 4.3 | 3.7 | -1.4 | 25 | 7493 |
| Slovenia | 5.7 | 6.1 | 5.3 | 4.6 | 4.7 | 4.5 | 4.4 | 4.2 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | -0.4 | 21 | 2236 |
| Slovakia | 4.4 | 4.4 | 4.5 | 3.7 | 3.6 | 3.6 | 3.8 | 4.4 | 4.8 | 5.0 | 4.8 | 4.7 | 4.6 | 0.1 | 23 | 4086 |
| Finland | 7.6 | 8.3 | 7.4 | 5.7 | 6.5 | 6.6 | 6.1 | 6.8 | 6.7 | 7.0 | 7.0 | 7.5 | 7.1 | -0.3 | 15 | 16687 |
| Sweden | 71 | 7.2 | 5.6 | 5.5 | 6.1 | 5.7 | 5.2 | 5.4 | 5.6 | 6.2 | 6.3 | 6.2 | 6.1 | 0.4 | 17 | 28545 |
| United Kingdom | 10.4 | 10.4 | 11.3 | 9.7 | 9.5 | 9.4 | 9.1 | 9.2 | 9.2 | 9.4 | 9.8 | 9.9 | 9.9 | -1.4 | 4 | 239335 |
| Iceland | : | : | : | : | : | : | : | . | : | : | : | : | : | : |  |  |
| Norway | 15.6 | 14.2 | 15.1 | 12.4 | 13.2 | 14.1 | 13.6 | 11.7 | 10.1 | 8.3 | 7.8 | 8.7 | 10.5 | -4.5 |  | 38723 |

[^77]Table 54: Taxes on capital as \% of total taxation - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 23.1 | 23.5 | 22.6 | 20.4 | 20.1 | 20.3 | 20.8 | 21.0 | 21.2 | 21.7 | 21.8 | 21.8 | 21.6 | -1.0 |  | 1347079 |
| EU-27 | 21.6 | 22.2 | 20.9 | 19.0 | 18.8 | 19.2 | 19.7 | 19.9 | 20.0 | 20.5 | 20.5 | 20.7 | 20.4 | -0.5 |  | 1107744 |
| EA-19 | 22.1 | 22.7 | 21.5 | 19.4 | 19.1 | 19.6 | 20.2 | 20.5 | 20.5 | 20.9 | 21.0 | 21.2 | 21.0 | -0.5 |  | 984770 |
| Belgium | 22.8 | 22.1 | 21.8 | 19.6 | 20.2 | 20.8 | 22.2 | 23.0 | 23.2 | 23.4 | 23.6 | 24.6 | 25.0 | 3.2 | 5 | 51518 |
| Bulgaria | 13.0 | 19.4 | 16.4 | 15.4 | 14.5 | 14.2 | 14.5 | 15.4 | 15.3 | 16.0 | 15.6 | 16.0 | 16.8 | 0.4 | 18 | 2814 |
| Czechia | 19.1 | 19.1 | 17.9 | 17.0 | 15.7 | 15.2 | 14.9 | 14.9 | 15.2 | 15.7 | 15.7 | 15.3 | 15.1 | -2.7 | 19 | 11362 |
| Denmark | 17.5 | 15.5 | 14.0 | 11.6 | 17.0 | 16.9 | 17.8 | 16.1 | 19.0 | 18.6 | 18.7 | 19.2 | 16.8 | 2.8 | 17 | 22570 |
| Germany | 16.8 | 17.5 | 16.7 | 14.4 | 14.9 | 16.1 | 16.3 | 16.3 | 16.3 | 16.9 | 17.6 | 17.6 | 17.7 | 1.0 | 15 | 237148 |
| Estonia | 8.6 | 8.8 | 8.7 | 7.8 | 6.8 | 6.8 | 7.3 | 8.2 | 8.0 | 8.9 | 7.6 | 7.2 | 8.4 | -0.3 | 28 | 717 |
| Ireland | 31.5 | 29.7 | 24.8 | 21.1 | 20.6 | 20.6 | 21.2 | 21.3 | 21.7 | 24.7 | 23.8 | 24.0 | 26.3 | 1.5 | 3 | 19300 |
| Greece | 22.3 | 21.3 | 22.0 | 23.2 | 20.3 | 22.3 | 20.7 | 22.2 | 22.8 | 23.0 | 22.8 | 21.1 | 21.1 | -0.9 | 11 | 15165 |
| Spain | 29.7 | 30.3 | 25.2 | 23.6 | 21.0 | 20.8 | 22.7 | 22.5 | 22.8 | 23.7 | 23.5 | 23.5 | 24.0 | -1.2 | 6 | 100251 |
| France | 24.4 | 24.7 | 24.4 | 22.2 | 22.3 | 23.2 | 23.5 | 23.8 | 23.4 | 23.5 | 23.2 | 23.8 | 23.3 | -1.1 | 9 | 254953 |
| Croatia | 12.9 | 13.7 | 13.3 | 12.3 | 10.6 | 11.8 | 10.7 | 11.3 | 10.3 | 11.0 | 12.6 | 12.8 | 12.6 | -0.6 | 24 | 2518 |
| Italy | 24.9 | 25.9 | 25.1 | 24.2 | 22.3 | 22.5 | 24.3 | 24.9 | 24.4 | 24.8 | 24.5 | 23.9 | 23.0 | -2.1 | 10 | 169372 |
| Cyprus | 27.2 | 34.2 | 31.0 | 26.2 | 25.8 | 27.3 | 26.0 | 28.8 | 27.2 | 26.6 | 25.2 | 25.2 | 23.8 | -7.1 | 8 | 1704 |
| Latvia | 12.6 | 13.7 | 14.5 | 10.0 | 9.7 | 11.5 | 12.3 | 12.2 | 12.1 | 11.8 | 12.1 | 11.8 | 9.8 | -4.7 | 27 | 882 |
| Lithuania | 14.3 | 13.5 | 14.2 | 13.3 | 10.4 | 9.7 | 11.3 | 11.0 | 10.9 | 11.2 | 11.1 | 10.7 | 10.6 | -3.6 | 26 | 1445 |
| Luxembourg | 31.6 | 31.5 | 29.4 | 28.8 | 29.7 | 28.3 | 27.8 | 26.9 | 26.6 | 28.8 | 30.2 | 32.0 | 33.6 | 4.2 | 1 | 7942 |
| Hungary | 14.7 | 15.5 | 14.6 | 15.3 | 15.0 | 14.7 | 14.1 | 12.4 | 12.8 | 13.0 | 13.8 | 13.4 | 11.7 | -2.9 | 25 | 5887 |
| Malta | 24.0 | 29.5 | 28.1 | 27.6 | 29.4 | 25.7 | 26.7 | 27.4 | 27.8 | 28.8 | 29.1 | 29.0 | 26.1 | -2.0 | 4 | 1023 |
| Netherlands | 17.0 | 17.8 | 17.2 | 13.1 | 14.1 | 12.9 | 12.5 | 13.1 | 16.2 | 16.0 | 17.6 | 19.1 | 18.9 | 1.7 | 13 | 56681 |
| Austria | 16.5 | 17.3 | 17.3 | 15.5 | 15.5 | 15.8 | 15.7 | 16.3 | 16.0 | 16.8 | 16.8 | 17.1 | 17.7 | 0.3 | 14 | 28831 |
| Poland | 23.9 | 26.9 | 25.9 | 25.2 | 22.8 | 23.0 | 24.4 | 23.4 | 23.1 | 24.2 | 24.2 | 23.8 | 23.9 | -2.0 | 7 | 41786 |
| Portugal | 20.5 | 23.0 | 23.3 | 21.6 | 21.0 | 21.7 | 22.0 | 22.4 | 21.0 | 21.0 | 20.5 | 20.5 | 20.9 | -2.4 | 12 | 14828 |
| Romania | 17.2 | 18.8 | 19.0 | 17.4 | 15.4 | 16.3 | 14.7 | 15.2 | 17.4 | 18.2 | 19.6 | 17.2 | 14.0 | -4.9 | 20 | 7493 |
| Slovenia | 14.6 | 16.1 | 14.2 | 12.3 | 12.4 | 11.9 | 11.5 | 11.3 | 12.1 | 12.2 | 12.4 | 12.8 | 13.0 | -1.2 | 23 | 2236 |
| Slovakia | 15.0 | 15.1 | 15.5 | 12.9 | 13.0 | 12.3 | 13.1 | 14.2 | 15.0 | 15.4 | 14.6 | 13.9 | 13.4 | -2.2 | 22 | 4086 |
| Finland | 18.1 | 20.0 | 17.9 | 14.0 | 16.1 | 15.8 | 14.5 | 15.6 | 15.4 | 16.1 | 15.9 | 17.5 | 16.9 | -1.1 | 16 | 16687 |
| Sweden | 15.3 | 15.9 | 12.8 | 12.6 | 14.2 | 13.5 | 12.3 | 12.8 | 13.3 | 14.6 | 14.2 | 14.2 | 13.8 | 1.1 | 21 | 28545 |
| United Kingdom | 31.1 | 31.0 | 32.8 | 30.2 | 28.5 | 27.7 | 27.6 | 28.1 | 28.4 | 28.8 | 29.4 | 29.4 | 29.3 | -3.5 | 2 | 239335 |
| Iceland | . | : | : | : | : | . | : | : | . | . | : | : | : | : |  |  |
| Norway | 36.4 | 33.7 | 36.3 | 29.9 | 31.6 | 33.5 | 32.8 | 29.2 | 26.0 | 21.5 | 20.0 | 22.4 | 26.3 | -10.0 |  | 38723 |

[^78]Table 55: Taxes on capital as \% of GDP - Income of corporations

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 3.2 | 3.3 | 2.9 | 2.2 | 2.4 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.7 | 2.8 | 2.8 | -0.1 |  | 444823 |
| EU-27 | 3.2 | 3.3 | 2.9 | 2.2 | 2.3 | 2.5 | 2.5 | 2.6 | 2.5 | 2.6 | 2.7 | 2.8 | 2.8 | -0.1 |  | 380140 |
| EA-19 | 3.2 | 3.3 | 3.0 | 2.2 | 2.3 | 2.5 | 2.6 | 2.6 | 2.5 | 2.6 | 2.7 | 2.8 | 2.9 | -0.1 |  | 330588 |
| Belgium | 3.5 | 3.4 | 3.3 | 2.3 | 2.5 | 2.8 | 3.0 | 3.1 | 3.1 | 3.3 | 3.4 | 4.1 | 4.3 | 1.0 | 4 | 19766 |
| Bulgaria | 2.2 | 4.3 | 3.2 | 2.6 | 2.1 | 1.9 | 1.9 | 2.2 | 2.1 | 2.2 | 2.3 | 2.3 | 2.3 | -0.9 | 19 | 1306 |
| Czechia | 4.4 | 4.5 | 4.0 | 3.4 | 3.2 | 3.2 | 3.1 | 3.2 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 | -0.5 | 5 | 7266 |
| Denmark | 3.7 | 3.1 | 2.5 | 1.9 | 2.3 | 2.2 | 2.6 | 2.8 | 2.8 | 2.8 | 2.9 | 3.3 | 2.9 | 0.4 | 11 | 8671 |
| Germany | 2.8 | 2.8 | 2.5 | 1.9 | 2.0 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.7 | 2.7 | 2.9 | 0.4 | 12 | 96342 |
| Estonia | 1.5 | 1.6 | 1.6 | 1.8 | 1.3 | 1.2 | 1.4 | 1.7 | 1.7 | 2.0 | 1.7 | 1.5 | 2.0 | 0.4 | 24 | 518 |
| Ireland | 3.8 | 3.4 | 2.8 | 2.3 | 2.4 | 2.2 | 2.3 | 2.4 | 2.4 | 2.6 | 2.7 | 2.8 | 3.2 | 0.5 | 9 | 10500 |
| Greece | 2.5 | 2.3 | 2.1 | 2.5 | 2.5 | 2.1 | 1.1 | 1.1 | 1.9 | 2.1 | 2.5 | 1.9 | 2.2 | 0.0 | 21 | 3998 |
| Spain | 4.0 | 4.6 | 2.8 | 2.2 | 1.8 | 1.8 | 2.1 | 2.0 | 2.0 | 2.2 | 2.2 | 2.2 | 2.5 | -0.3 | 17 | 29711 |
| France | 3.0 | 3.0 | 3.0 | 1.8 | 2.5 | 2.8 | 2.9 | 2.9 | 2.8 | 2.8 | 2.8 | 3.1 | 2.9 | -0.1 | 13 | 67630 |
| Croatia | 2.8 | 3.1 | 2.9 | 2.6 | 1.9 | 2.3 | 2.0 | 2.0 | 1.8 | 1.9 | 2.2 | 2.3 | 2.3 | -0.6 | 20 | 1177 |
| Italy | 3.4 | 3.8 | 3.6 | 2.9 | 2.8 | 2.7 | 2.9 | 3.1 | 2.7 | 2.7 | 2.6 | 2.5 | 2.3 | -1.2 | 18 | 41356 |
| Cyprus | 4.9 | 6.1 | 6.4 | 5.9 | 5.5 | 6.2 | 5.7 | 6.5 | 6.4 | 5.9 | 5.5 | 5.5 | 5.5 | -0.9 | 3 | 1155 |
| Latvia | 2.1 | 2.5 | 3.0 | 1.5 | 1.0 | 1.4 | 1.6 | 1.6 | 1.5 | 1.6 | 1.7 | 1.6 | 1.1 | -1.9 | 28 | 308 |
| Lithuania | 2.8 | 2.5 | 2.7 | 1.8 | 1.0 | 0.8 | 1.3 | 1.4 | 1.4 | 1.5 | 1.6 | 1.5 | 1.5 | -1.2 | 26 | 691 |
| Luxembourg | 5.0 | 5.3 | 5.3 | 5.6 | 5.8 | 5.0 | 5.1 | 4.8 | 4.3 | 4.4 | 4.5 | 5.1 | 5.8 | 0.6 | 1 | 3494 |
| Hungary | 2.3 | 2.7 | 2.6 | 2.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.6 | 1.7 | 2.3 | 2.0 | 1.3 | -1.2 | 27 | 1793 |
| Malta | 4.1 | 6.0 | 5.9 | 6.0 | 5.8 | 5.4 | 5.9 | 6.3 | 6.0 | 6.1 | 6.3 | 6.5 | 5.6 | -0.4 | 2 | 684 |
| Netherlands | 3.4 | 3.4 | 3.3 | 2.1 | 2.3 | 2.2 | 2.1 | 2.1 | 2.5 | 2.7 | 3.3 | 3.3 | 3.5 | 0.2 | 6 | 27009 |
| Austria | 2.2 | 2.5 | 2.5 | 1.8 | 2.0 | 2.1 | 2.1 | 2.2 | 2.2 | 2.3 | 2.4 | 2.5 | 2.8 | 0.2 | 14 | 10686 |
| Poland | 2.4 | 2.7 | 2.7 | 2.2 | 1.9 | 2.0 | 2.1 | 1.8 | 1.7 | 1.8 | 1.8 | 1.9 | 2.1 | -0.6 | 22 | 10401 |
| Portugal | 2.9 | 3.5 | 3.5 | 2.8 | 2.7 | 3.1 | 2.8 | 3.3 | 2.8 | 3.1 | 3.0 | 3.2 | 3.3 | -0.2 | 8 | 6802 |
| Romania | 2.9 | 3.0 | 2.9 | 2.3 | 2.1 | 2.3 | 1.9 | 2.0 | 2.1 | 2.3 | 2.2 | 2.0 | 2.1 | -0.8 | 23 | 4227 |
| Slovenia | 2.9 | 3.2 | 2.5 | 1.8 | 1.8 | 1.6 | 1.2 | 1.2 | 1.4 | 1.5 | 1.6 | 1.8 | 1.9 | -0.5 | 25 | 886 |
| Slovakia | 3.1 | 3.2 | 3.3 | 2.7 | 2.6 | 2.6 | 2.5 | 3.1 | 3.5 | 3.8 | 3.7 | 3.6 | 3.5 | 0.2 | 7 | 3116 |
| Finland | 3.2 | 3.7 | 3.3 | 1.9 | 2.4 | 2.6 | 2.1 | 2.3 | 1.9 | 2.1 | 2.2 | 2.7 | 2.5 | -0.8 | 16 | 5936 |
| Sweden | 3.4 | 3.6 | 2.6 | 2.6 | 3.1 | 2.9 | 2.5 | 2.6 | 2.6 | 2.9 | 2.9 | 2.9 | 3.1 | 0.5 | 10 | 14711 |
| United Kingdom | 3.5 | 3.3 | 3.0 | 2.6 | 2.9 | 2.8 | 2.6 | 2.5 | 2.5 | 2.3 | 2.7 | 2.7 | 2.7 | -0.3 | 15 | 64683 |
| Iceland | 2.4 | 2.4 | 1.9 | 1.6 | 1.0 | 1.8 | 1.9 | 2.1 | 3.3 | 2.3 | 2.5 | 3.1 | 2.4 | 0.5 |  | 531 |
| Norway | 6.3 | 5.7 | 5.8 | 4.9 | 5.2 | 5.4 | 5.1 | 4.3 | 3.9 | 2.8 | 2.9 | 2.9 | 3.8 | -2.0 |  | 13798 |

[^79]Table 56: Taxes on capital as \% of total taxation - Income of corporations

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 8.5 | 8.7 | 7.8 | 6.0 | 6.5 | 6.7 | 6.6 | 6.6 | 6.5 | 6.6 | 6.9 | 7.1 | 7.1 | -0.6 |  | 444823 |
| EU-27 | 8.1 | 8.5 | 7.6 | 5.8 | 6.2 | 6.4 | 6.4 | 6.4 | 6.3 | 6.5 | 6.7 | 7.0 | 7.0 | -0.6 |  | 380140 |
| EA-19 | 8.1 | 8.5 | 7.7 | 5.7 | 6.1 | 6.4 | 6.5 | 6.5 | 6.3 | 6.5 | 6.7 | 7.0 | 7.1 | -0.6 |  | 330588 |
| Belgium | 8.0 | 7.9 | 7.5 | 5.4 | 5.8 | 6.4 | 6.6 | 6.7 | 6.8 | 7.3 | 7.7 | 9.1 | 9.6 | 2.1 | 7 | 19766 |
| Bulgaria | 7.4 | 13.8 | 10.4 | 9.4 | 8.1 | 7.6 | 7.0 | 7.8 | 7.4 | 7.6 | 7.9 | 7.8 | 7.8 | -2.6 | 12 | 1306 |
| Czechia | 12.9 | 12.9 | 12.1 | 10.4 | 9.8 | 9.5 | 9.2 | 9.3 | 9.8 | 10.0 | 10.1 | 9.9 | 9.7 | -2.4 | 6 | 7266 |
| Denmark | 7.9 | 6.8 | 5.7 | 4.2 | 5.0 | 4.8 | 5.7 | 6.0 | 5.7 | 6.0 | 6.2 | 7.2 | 6.5 | 0.8 | 17 | 8671 |
| Germany | 7.4 | 7.4 | 6.6 | 4.8 | 5.5 | 6.3 | 6.6 | 6.2 | 6.1 | 6.1 | 6.8 | 6.9 | 7.2 | 0.6 | 13 | 96342 |
| Estonia | 4.8 | 5.1 | 5.1 | 5.2 | 4.0 | 3.8 | 4.4 | 5.5 | 5.4 | 6.2 | 5.1 | 4.7 | 6.1 | 0.9 | 19 | 518 |
| Ireland | 12.0 | 11.0 | 9.6 | 8.3 | 8.5 | 7.9 | 8.1 | 8.3 | 8.3 | 11.3 | 11.6 | 12.3 | 14.3 | 4.7 | 4 | 10500 |
| Greece | 8.2 | 7.2 | 6.7 | 8.2 | 7.9 | 6.1 | 3.0 | 3.2 | 5.2 | 5.9 | 6.5 | 5.0 | 5.6 | -1.2 | 24 | 3998 |
| Spain | 11.2 | 12.6 | 8.6 | 7.4 | 5.9 | 5.7 | 6.6 | 6.0 | 5.9 | 6.5 | 6.6 | 6.6 | 7.1 | -1.5 | 15 | 29711 |
| France | 6.9 | 7.0 | 7.0 | 4.2 | 5.9 | 6.5 | 6.4 | 6.5 | 6.2 | 6.2 | 6.1 | 6.7 | 6.2 | -0.8 | 18 | 67630 |
| Croatia | 7.7 | 8.3 | 7.9 | 7.0 | 5.4 | 6.6 | 5.6 | 5.6 | 4.8 | 5.0 | 5.8 | 6.1 | 5.9 | -2.0 | 22 | 1177 |
| Italy | 8.4 | 9.2 | 8.7 | 7.0 | 6.8 | 6.6 | 6.8 | 7.2 | 6.4 | 6.4 | 6.1 | 6.1 | 5.6 | -3.1 | 23 | 41356 |
| Cyprus | 15.4 | 17.0 | 18.4 | 18.5 | 17.4 | 19.5 | 18.1 | 20.5 | 18.9 | 17.7 | 17.1 | 16.6 | 16.2 | -2.3 | 2 | 1155 |
| Latvia | 7.4 | 8.9 | 10.7 | 5.6 | 3.4 | 4.9 | 5.6 | 5.5 | 5.2 | 5.3 | 5.5 | 5.1 | 3.4 | -7.2 | 28 | 308 |
| Lithuania | 9.1 | 8.4 | 8.9 | 6.0 | 3.5 | 3.0 | 4.8 | 5.1 | 5.0 | 5.3 | 5.4 | 5.1 | 5.1 | -3.8 | 26 | 691 |
| Luxembourg | 13.9 | 14.6 | 14.3 | 14.6 | 15.3 | 13.4 | 13.3 | 12.4 | 11.4 | 11.9 | 12.1 | 13.5 | 14.8 | 0.5 | 3 | 3494 |
| Hungary | 6.3 | 6.9 | 6.5 | 5.6 | 3.3 | 3.3 | 3.2 | 3.5 | 4.1 | 4.4 | 5.8 | 5.2 | 3.6 | -2.9 | 27 | 1793 |
| Malta | 12.9 | 18.4 | 18.5 | 18.4 | 18.0 | 16.8 | 18.1 | 19.2 | 18.6 | 19.8 | 20.1 | 20.3 | 17.4 | -1.1 | 1 | 684 |
| Netherlands | 9.5 | 9.6 | 9.1 | 6.0 | 6.4 | 6.1 | 5.9 | 5.9 | 6.9 | 7.4 | 8.7 | 8.5 | 9.0 | -0.1 | 9 | 27009 |
| Austria | 5.5 | 6.1 | 6.1 | 4.3 | 4.8 | 5.1 | 5.0 | 5.2 | 5.1 | 5.3 | 5.8 | 6.0 | 6.6 | 0.4 | 16 | 10686 |
| Poland | 7.1 | 7.9 | 7.9 | 7.2 | 6.2 | 6.4 | 6.5 | 5.6 | 5.5 | 5.7 | 5.5 | 5.7 | 5.9 | -1.9 | 21 | 10401 |
| Portugal | 9.1 | 11.0 | 11.2 | 9.3 | 9.1 | 9.7 | 8.7 | 9.6 | 8.3 | 9.1 | 8.9 | 9.4 | 9.6 | -1.6 | 8 | 6802 |
| Romania | 9.9 | 10.5 | 10.7 | 9.0 | 7.8 | 8.1 | 6.8 | 7.4 | 7.7 | 8.4 | 8.6 | 8.0 | 7.9 | -2.7 | 10 | 4227 |
| Slovenia | 7.6 | 8.4 | 6.6 | 4.8 | 4.8 | 4.4 | 3.2 | 3.2 | 3.8 | 3.9 | 4.2 | 4.8 | 5.1 | -1.4 | 25 | 886 |
| Slovakia | 10.5 | 10.9 | 11.4 | 9.3 | 9.4 | 8.8 | 8.8 | 9.9 | 11.0 | 11.8 | 11.1 | 10.7 | 10.2 | -1.2 | 5 | 3116 |
| Finland | 7.7 | 9.0 | 8.1 | 4.7 | 6.0 | 6.2 | 4.9 | 5.4 | 4.4 | 4.9 | 5.0 | 6.3 | 6.0 | -2.1 | 20 | 5936 |
| Sweden | 7.5 | 8.0 | 5.9 | 6.0 | 7.2 | 7.0 | 5.8 | 6.2 | 6.1 | 6.8 | 6.5 | 6.7 | 7.1 | 1.2 | 14 | 14711 |
| United Kingdom | 10.3 | 9.8 | 8.6 | 8.0 | 8.8 | 8.3 | 7.9 | 7.5 | 7.6 | 7.2 | 8.0 | 8.0 | 7.9 | -0.7 | 11 | 64683 |
| Iceland | 5.9 | 6.2 | 5.5 | 5.3 | 3.0 | 5.3 | 5.5 | 6.0 | 8.7 | 6.5 | 4.9 | 8.2 | 6.5 | 1.0 |  | 531 |
| Norway | 14.6 | 13.5 | 13.9 | 11.9 | 12.4 | 12.7 | 12.4 | 10.8 | 9.9 | 7.2 | 7.4 | 7.5 | 9.4 | -4.6 |  | 13798 |

[^80]Table 57: Taxes on capital as \% of GDP - Income of households

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 0.1 |  | 167361 |
| EU-27 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.1 |  | 124371 |
| EA-19 | 0.8 | 0.8 | 0.8 | 0.7 | 0.6 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 0.1 |  | 110809 |
| Belgium | 0.5 | 0.5 | 0.4 | 0.3 | 0.2 | 0.2 | 0.4 | 0.7 | 0.7 | 0.6 | 0.4 | 0.4 | 0.4 | 0.0 | 22 | 1808 |
| Bulgaria | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.2 | 20 | 224 |
| Czechia | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 26 | 224 |
| Denmark | 0.7 | 0.3 | 0.1 | -0.2 | 1.9 | 1.9 | 2.2 | 1.1 | 2.8 | 1.5 | 2.0 | 1.9 | 1.0 | 0.8 | 9 | 2895 |
| Germany | 0.5 | 0.7 | 0.8 | 0.6 | 0.4 | 0.5 | 0.4 | 0.5 | 0.6 | 0.7 | 0.7 | 0.6 | 0.7 | -0.1 | 13 | 21745 |
| Estonia | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 | 25 | 36 |
| Ireland | 2.1 | 2.0 | 1.3 | 0.9 | 0.7 | 0.7 | 0.8 | 0.7 | 0.7 | 0.9 | 0.7 | 0.6 | 0.6 | -0.6 | 14 | 2105 |
| Greece | 1.2 | 1.3 | 1.4 | 1.2 | 1.3 | 1.4 | 1.7 | 1.9 | 1.8 | 1.3 | 1.3 | 1.4 | 1.4 | 0.0 | 4 | 2588 |
| Spain | 1.1 | 1.1 | 0.9 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 0.9 | 1.0 | 0.1 | 8 | 12149 |
| France | 0.9 | 0.9 | 1.0 | 1.0 | 1.1 | 1.3 | 1.7 | 1.9 | 1.8 | 1.8 | 1.7 | 1.7 | 1.9 | 0.9 | 1 | 44104 |
| Croatia | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.7 | 0.7 | 0.7 | 0.7 | 0.5 | 12 | 386 |
| Italy | 1.2 | 1.3 | 1.3 | 1.2 | 1.0 | 1.0 | 1.2 | 1.3 | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | -0.1 | 7 | 20376 |
| Cyprus | 1.3 | 2.7 | 1.6 | 0.4 | 0.5 | 0.4 | 0.3 | 0.2 | 0.3 | 0.3 | 0.4 | 0.6 | 0.6 | -1.1 | 16 | 124 |
| Latvia | 0.0 | 0.0 | 0.0 | 0.0 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 21 | 116 |
| Lithuania | 0.3 | 0.4 | 0.5 | 0.8 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.1 | 17 | 260 |
| Luxembourg | 1.7 | 1.4 | 1.6 | 1.4 | 1.5 | 1.6 | 1.5 | 1.2 | 1.2 | 1.4 | 1.4 | 1.3 | 1.4 | -0.2 | 3 | 846 |
| Hungary | 0.6 | 0.7 | 0.4 | 1.0 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.1 | 18 | 746 |
| Malta | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | -0.2 | 24 | 20 |
| Netherlands | -1.1 | -1.1 | -1.1 | -1.2 | -1.1 | -1.1 | -1.0 | -1.0 | -0.8 | -0.7 | -0.6 | -0.5 | -0.4 | 0.7 | 28 | -3331 |
| Austria | 0.9 | 1.1 | 1.3 | 1.0 | 0.9 | 0.9 | 0.8 | 0.8 | 0.9 | 1.1 | 0.7 | 0.8 | 0.8 | -0.4 | 10 | 3208 |
| Poland | 0.4 | 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 | 23 | 1489 |
| Portugal | 0.7 | 0.8 | 1.0 | 1.0 | 0.7 | 0.9 | 1.1 | 1.2 | 1.2 | 0.9 | 0.7 | 0.6 | 0.6 | -0.4 | 15 | 1221 |
| Romania | 0.7 | 0.8 | 0.8 | 0.8 | 0.6 | 0.7 | 0.6 | 0.6 | 0.9 | 1.1 | 1.3 | 1.2 | 0.8 | -0.1 | 11 | 1539 |
| Slovenia | 0.3 | 0.5 | 0.5 | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | -0.1 | 19 | 194 |
| 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 | 62 |
| Finland | 1.4 | 1.6 | 1.2 | 0.9 | 1.1 | 1.1 | 1.0 | 1.1 | 1.3 | 1.5 | 1.4 | 1.4 | 1.4 | 0.2 | 5 | 3179 |
| Sweden | 1.4 | 1.6 | 1.1 | 1.0 | 1.1 | 1.0 | 0.9 | 0.9 | 1.3 | 1.6 | 1.6 | 1.6 | 1.3 | 0.1 | 6 | 6059 |
| United Kingdom | 1.4 | 1.5 | 1.7 | 1.8 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.7 | 1.6 | 1.7 | 1.8 | 0.1 | 2 | 42990 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 0.6 | 0.8 | 0.7 | 0.9 | 1.0 | 0.9 | 0.9 | 1.0 | 1.0 | 1.3 | 1.2 | 1.2 | 1.2 | 0.5 |  | 4367 |

[^81]Table 58: Taxes on capital as \% of total taxation - Income of households

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.3 | 2.5 | 2.4 | 2.3 | 2.0 | 2.1 | 2.4 | 2.5 | 2.7 | 2.9 | 2.7 | 2.7 | 2.7 | 0.3 |  | 167361 |
| EU-27 | 1.9 | 2.1 | 2.0 | 1.8 | 1.7 | 1.9 | 2.1 | 2.2 | 2.4 | 2.5 | 2.4 | 2.4 | 2.3 | 0.3 |  | 124371 |
| EA-19 | 2.0 | 2.1 | 2.1 | 1.9 | 1.7 | 1.9 | 2.1 | 2.3 | 2.4 | 2.5 | 2.3 | 2.3 | 2.4 | 0.2 |  | 110809 |
| Belgium | 1.2 | 1.1 | 0.9 | 0.6 | 0.4 | 0.5 | 1.0 | 1.6 | 1.5 | 1.3 | 1.0 | 1.0 | 0.9 | -0.1 | 22 | 1808 |
| Bulgaria | 0.3 | 0.5 | 0.8 | 0.9 | 0.8 | 0.9 | 0.9 | 1.0 | 1.2 | 1.1 | 1.1 | 1.5 | 1.3 | 0.5 | 19 | 224 |
| Czechia | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 26 | 224 |
| Denmark | 1.5 | 0.7 | 0.3 | -0.4 | 4.2 | 4.2 | 4.7 | 2.4 | 5.8 | 3.3 | 4.4 | 4.1 | 2.2 | 1.9 | 11 | 2895 |
| Germany | 1.4 | 1.7 | 2.0 | 1.6 | 1.1 | 1.3 | 1.2 | 1.3 | 1.5 | 1.7 | 1.7 | 1.6 | 1.6 | -0.3 | 17 | 21745 |
| Estonia | 0.8 | 0.8 | 0.6 | 0.2 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.5 | 0.4 | 0.4 | 0.4 | -0.2 | 25 | 36 |
| Ireland | 6.6 | 6.6 | 4.4 | 3.1 | 2.6 | 2.6 | 2.7 | 2.5 | 2.6 | 3.7 | 2.9 | 2.8 | 2.9 | -1.5 | 9 | 2105 |
| Greece | 3.9 | 4.1 | 4.3 | 4.1 | 3.9 | 4.2 | 4.9 | 5.4 | 5.0 | 3.7 | 3.5 | 3.6 | 3.6 | -0.7 | 3 | 2588 |
| Spain | 3.0 | 3.1 | 3.0 | 2.8 | 2.3 | 2.5 | 2.5 | 2.5 | 2.6 | 2.5 | 2.5 | 2.6 | 2.9 | 0.0 | 7 | 12149 |
| France | 2.1 | 2.1 | 2.2 | 2.3 | 2.5 | 3.0 | 3.8 | 4.1 | 3.9 | 3.9 | 3.8 | 3.8 | 4.0 | 1.8 | 2 | 44104 |
| Croatia | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 | 1.0 | 1.2 | 1.3 | 1.8 | 1.9 | 2.0 | 1.9 | 1.1 | 13 | 386 |
| Italy | 3.0 | 3.1 | 3.1 | 2.9 | 2.5 | 2.4 | 2.8 | 3.0 | 3.3 | 3.4 | 3.2 | 3.0 | 2.8 | -0.4 | 10 | 20376 |
| Cyprus | 4.0 | 7.6 | 4.7 | 1.4 | 1.5 | 1.3 | 1.1 | 0.6 | 0.8 | 0.8 | 1.2 | 1.8 | 1.7 | -3.0 | 15 | 124 |
| Latvia | 0.0 | 0.0 | 0.0 | 0.0 | 0.7 | 0.9 | 0.9 | 1.0 | 1.1 | 1.0 | 1.1 | 1.4 | 1.3 | 1.3 | 20 | 116 |
| Lithuania | 1.1 | 1.2 | 1.6 | 2.6 | 1.8 | 1.9 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 2.0 | 1.9 | 0.3 | 14 | 260 |
| Luxembourg | 4.8 | 3.7 | 4.4 | 3.7 | 3.9 | 4.3 | 3.9 | 3.2 | 3.3 | 3.9 | 3.9 | 3.4 | 3.6 | -0.9 | 4 | 846 |
| Hungary | 1.6 | 1.8 | 1.1 | 2.6 | 1.8 | 1.4 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.5 | 0.4 | 18 | 746 |
| Malta | 1.3 | 1.1 | 1.1 | 1.2 | 1.0 | 1.1 | 0.9 | 0.9 | 0.7 | 0.9 | 0.7 | 0.6 | 0.5 | -0.6 | 24 | 20 |
| Netherlands | -3.1 | -3.0 | -3.0 | -3.5 | -3.1 | -3.1 | -2.8 | -2.8 | -2.2 | -1.9 | -1.6 | -1.2 | -1.1 | 1.9 | 28 | -3331 |
| Austria | 2.2 | 2.7 | 3.0 | 2.5 | 2.2 | 2.1 | 2.0 | 2.0 | 2.0 | 2.5 | 1.7 | 1.9 | 2.0 | -1.1 | 12 | 3208 |
| Poland | 1.1 | 1.4 | 1.0 | 0.8 | 0.9 | 0.9 | 1.0 | 1.1 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | -0.2 | 23 | 1489 |
| Portugal | 2.2 | 2.6 | 3.0 | 3.2 | 2.3 | 2.8 | 3.6 | 3.5 | 3.4 | 2.6 | 2.0 | 1.7 | 1.7 | -1.3 | 16 | 1221 |
| Romania | 2.6 | 2.8 | 3.2 | 3.2 | 2.3 | 2.3 | 2.2 | 2.1 | 3.3 | 4.1 | 5.2 | 4.8 | 2.9 | -0.3 | 8 | 1539 |
| Slovenia | 0.8 | 1.3 | 1.3 | 0.9 | 0.9 | 0.8 | 1.1 | 0.8 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 | -0.2 | 21 | 194 |
| Slovakia | 0.3 | 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 | 27 | 62 |
| Finland | 3.3 | 3.9 | 2.9 | 2.1 | 2.7 | 2.6 | 2.2 | 2.6 | 3.1 | 3.5 | 3.1 | 3.2 | 3.2 | 0.3 | 5 | 3179 |
| Sweden | 3.0 | 3.5 | 2.6 | 2.3 | 2.7 | 2.3 | 2.1 | 2.2 | 3.0 | 3.6 | 3.5 | 3.6 | 2.9 | 0.3 | 6 | 6059 |
| United Kingdom | 4.1 | 4.6 | 4.8 | 5.6 | 3.8 | 3.8 | 4.0 | 4.2 | 4.3 | 5.1 | 4.9 | 5.1 | 5.3 | 0.4 | 1 | 42990 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 1.5 | 1.9 | 1.8 | 2.2 | 2.3 | 2.3 | 2.3 | 2.5 | 2.6 | 3.4 | 3.0 | 3.1 | 3.0 | 1.2 |  | 4367 |

[^82]Table 59: Taxes on capital as \% of GDP - Income of self-employed

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.9 | 2.0 | 2.0 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | -0.1 |  | 302353 |
| EU-27 | 2.0 | 2.1 | 2.1 | 2.0 | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 0.0 |  | 276841 |
| EA-19 | 2.1 | 2.2 | 2.2 | 2.1 | 2.1 | 2.1 | 2.2 | 2.2 | 2.2 | 2.2 | 2.1 | 2.2 | 2.1 | 0.0 |  | 247475 |
| Belgium | 2.1 | 2.1 | 2.2 | 2.2 | 2.3 | 2.2 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 0.2 | 5 | 10985 |
| Bulgaria | 0.9 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.0 | 18 | 432 |
| Czechia | 1.2 | 1.3 | 1.1 | 1.4 | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 0.0 | 12 | 2281 |
| Denmark | 1.0 | 1.0 | 0.8 | 0.7 | 0.8 | 0.8 | 0.7 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.1 | 14 | 2794 |
| Germany | 1.9 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.2 | 2.3 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 0.2 | 6 | 76091 |
| Estonia | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 26 | 31 |
| Ireland | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 0.8 | 0.9 | 0.8 | 0.8 | -0.3 | 17 | 2517 |
| Greece | 0.8 | 0.8 | 0.8 | 0.8 | 0.6 | 0.9 | 0.9 | 0.8 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.0 | 16 | 1550 |
| Spain | 1.7 | 1.8 | 1.6 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.7 | 1.6 | 1.6 | 1.7 | 1.7 | 0.1 | 10 | 20216 |
| France | 2.2 | 2.1 | 2.1 | 2.1 | 2.2 | 2.0 | 1.9 | 2.0 | 2.0 | 1.9 | 1.8 | 1.7 | 1.8 | -0.3 | 7 | 42717 |
| Croatia | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.6 | 0.6 | 0.6 | 0.2 | 20 | 314 |
| Italy | 3.2 | 3.4 | 3.5 | 3.2 | 3.2 | 3.2 | 3.4 | 3.3 | 3.2 | 3.4 | 3.3 | 3.2 | 3.2 | -0.3 | 2 | 56457 |
| Cyprus | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.1 | 23 | 113 |
| Latvia | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.1 | 25 | 76 |
| Lithuania | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.1 | 22 | 260 |
| Luxembourg | 1.2 | 1.2 | 1.1 | 1.4 | 1.2 | 1.3 | 1.3 | 1.5 | 1.4 | 1.4 | 1.5 | 1.7 | 1.7 | 0.5 | 9 | 1011 |
| Hungary | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.1 | 19 | 870 |
| Malta | 1.1 | 1.1 | 1.0 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 1.0 | 0.9 | -0.2 | 15 | 108 |
| Netherlands | 2.0 | 2.2 | 2.3 | 2.2 | 2.3 | 2.2 | 2.0 | 2.2 | 2.5 | 2.2 | 2.2 | 2.7 | 2.4 | 0.1 | 4 | 18775 |
| Austria | 2.5 | 2.4 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.5 | 2.6 | 2.7 | 2.7 | 2.7 | 2.8 | 0.4 | 3 | 10653 |
| Poland | 3.6 | 4.4 | 4.1 | 3.7 | 3.3 | 3.4 | 3.8 | 3.6 | 3.6 | 3.8 | 4.0 | 3.9 | 4.1 | 0.0 | 1 | 20519 |
| Portugal | 0.5 | 0.5 | 0.4 | 0.4 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.1 | 21 | 1209 |
| Romania | 0.3 | 0.5 | 0.4 | 0.4 | 0.4 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.3 | 0.1 | -0.3 | 27 | 231 |
| Slovenia | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.5 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | -0.1 | 11 | 668 |
| Slovakia | 0.4 | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.2 | 28 | 85 |
| Finland | 1.8 | 1.8 | 1.7 | 1.8 | 1.8 | 1.7 | 1.8 | 1.8 | 2.0 | 1.9 | 1.8 | 1.8 | 1.7 | 0.0 | 8 | 3955 |
| Sweden | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | -0.2 | 24 | 1924 |
| United Kingdom | 1.4 | 1.4 | 1.4 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | -0.3 | 13 | 25512 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.0 |  | 3562 |

[^83]Table 60: Taxes on capital as \% of total taxation - Income of self-employed

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 5.1 | 5.2 | 5.3 | 5.2 | 5.2 | 5.0 | 5.0 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.8 | -0.4 |  | 302353 |
| EU-27 | 5.2 | 5.4 | 5.5 | 5.3 | 5.4 | 5.2 | 5.2 | 5.2 | 5.2 | 5.2 | 5.2 | 5.2 | 5.1 | -0.3 |  | 276841 |
| EA-19 | 5.4 | 5.6 | 5.7 | 5.5 | 5.6 | 5.5 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 | 5.3 | -0.4 |  | 247475 |
| Belgium | 4.9 | 4.8 | 5.0 | 5.2 | 5.2 | 5.1 | 5.0 | 5.1 | 5.3 | 5.4 | 5.5 | 5.4 | 5.3 | 0.3 | 6 | 10985 |
| Bulgaria | 3.0 | 2.6 | 2.4 | 2.5 | 3.0 | 3.1 | 3.0 | 2.7 | 2.8 | 2.7 | 2.5 | 2.5 | 2.6 | 0.2 | 16 | 432 |
| Czechia | 3.7 | 3.7 | 3.3 | 4.2 | 3.2 | 3.3 | 3.2 | 3.1 | 2.8 | 3.0 | 3.0 | 2.9 | 3.0 | -0.3 | 14 | 2281 |
| Denmark | 2.2 | 2.2 | 1.8 | 1.6 | 1.7 | 1.7 | 1.6 | 1.7 | 1.8 | 2.0 | 2.0 | 2.0 | 2.1 | 0.3 | 18 | 2794 |
| Germany | 5.1 | 5.5 | 5.4 | 5.4 | 5.7 | 5.7 | 5.8 | 5.9 | 5.7 | 5.9 | 5.8 | 5.9 | 5.7 | 0.2 | 5 | 76091 |
| Estonia | 0.8 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | -0.3 | 27 | 31 |
| Ireland | 3.5 | 3.6 | 3.8 | 3.8 | 3.8 | 3.7 | 3.5 | 3.6 | 3.5 | 3.4 | 3.6 | 3.4 | 3.4 | -0.4 | 12 | 2517 |
| Greece | 2.7 | 2.7 | 2.6 | 2.5 | 1.8 | 2.6 | 2.6 | 2.2 | 2.1 | 2.0 | 2.0 | 2.2 | 2.2 | -0.5 | 17 | 1550 |
| Spain | 4.8 | 4.8 | 4.9 | 5.0 | 4.8 | 4.8 | 4.8 | 4.8 | 4.9 | 4.9 | 4.9 | 4.9 | 4.8 | -0.1 | 7 | 20216 |
| France | 5.0 | 4.9 | 5.0 | 5.1 | 5.1 | 4.6 | 4.3 | 4.3 | 4.3 | 4.1 | 3.9 | 3.8 | 3.9 | -1.1 | 10 | 42717 |
| Croatia | 1.3 | 1.3 | 1.2 | 1.1 | 1.0 | 1.0 | 0.9 | 1.1 | 0.8 | 0.8 | 1.6 | 1.6 | 1.6 | 0.4 | 23 | 314 |
| Italy | 8.0 | 8.3 | 8.5 | 7.7 | 7.8 | 7.8 | 7.9 | 7.6 | 7.5 | 7.8 | 7.7 | 7.6 | 7.7 | -0.9 | 2 | 56457 |
| Cyprus | 1.3 | 1.3 | 1.3 | 1.6 | 1.6 | 1.6 | 1.7 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 0.3 | 22 | 113 |
| Latvia | 0.7 | 0.7 | 0.5 | 0.6 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.3 | 25 | 76 |
| Lithuania | 1.6 | 1.6 | 1.5 | 1.9 | 2.2 | 2.1 | 2.0 | 1.9 | 1.9 | 1.8 | 1.9 | 1.9 | 1.9 | 0.4 | 19 | 260 |
| Luxembourg | 3.5 | 3.3 | 3.1 | 3.6 | 3.2 | 3.5 | 3.3 | 3.8 | 3.8 | 3.8 | 4.0 | 4.4 | 4.3 | 1.2 | 8 | 1011 |
| Hungary | 1.7 | 1.5 | 1.5 | 1.5 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.6 | 1.7 | 0.2 | 20 | 870 |
| Malta | 3.5 | 3.4 | 3.2 | 3.3 | 3.1 | 3.1 | 3.1 | 3.0 | 2.9 | 2.9 | 3.0 | 3.0 | 2.7 | -0.5 | 15 | 108 |
| Netherlands | 5.6 | 6.2 | 6.5 | 6.3 | 6.6 | 6.1 | 5.7 | 6.1 | 6.7 | 6.0 | 5.8 | 7.0 | 6.3 | -0.2 | 4 | 18775 |
| Austria | 6.2 | 5.9 | 5.8 | 6.1 | 5.9 | 5.9 | 5.8 | 5.9 | 6.1 | 6.2 | 6.4 | 6.5 | 6.5 | 0.7 | 3 | 10653 |
| Poland | 10.8 | 12.8 | 12.0 | 12.0 | 10.5 | 10.6 | 11.8 | 11.3 | 11.2 | 11.8 | 11.8 | 11.5 | 11.7 | -0.3 | 1 | 20519 |
| Portugal | 1.4 | 1.5 | 1.4 | 1.4 | 2.3 | 2.2 | 2.1 | 2.1 | 2.0 | 1.8 | 1.8 | 1.7 | 1.7 | 0.3 | 21 | 1209 |
| Romania | 1.2 | 1.6 | 1.5 | 1.6 | 1.7 | 2.5 | 1.9 | 1.9 | 1.8 | 1.7 | 1.7 | 1.1 | 0.4 | -1.1 | 26 | 231 |
| Slovenia | 3.8 | 4.0 | 4.0 | 4.1 | 3.9 | 3.9 | 4.1 | 4.1 | 4.2 | 4.2 | 4.2 | 4.0 | 3.9 | -0.2 | 11 | 668 |
| Slovakia | 1.3 | 1.1 | 1.1 | 0.4 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | -0.8 | 28 | 85 |
| Finland | 4.4 | 4.4 | 4.2 | 4.4 | 4.5 | 4.2 | 4.3 | 4.2 | 4.6 | 4.3 | 4.2 | 4.1 | 4.0 | -0.2 | 9 | 3955 |
| Sweden | 1.5 | 1.5 | 1.5 | 1.4 | 1.4 | 1.3 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 | -0.5 | 24 | 1924 |
| United Kingdom | 4.2 | 4.1 | 4.1 | 3.9 | 3.7 | 3.5 | 3.3 | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 | 3.1 | -0.9 | 13 | 25512 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |  |
| Norway | 2.3 | 2.4 | 2.2 | 2.5 | 2.4 | 2.4 | 2.3 | 2.4 | 2.5 | 2.6 | 2.6 | 2.6 | 2.4 | 0.2 |  | 3562 |

[^84]Table 61: Taxes on capital as \% of GDP - Stock of capital

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.7 | 2.7 | 2.7 | 2.6 | 2.4 | 2.4 | 2.6 | 2.7 | 2.8 | 2.8 | 2.8 | 2.8 | 2.7 | 0.0 |  | 432542 |
| EU-27 | 2.4 | 2.4 | 2.2 | 2.3 | 2.1 | 2.2 | 2.3 | 2.4 | 2.4 | 2.5 | 2.5 | 2.5 | 2.4 | 0.2 |  | 326392 |
| EA-19 | 2.5 | 2.5 | 2.3 | 2.4 | 2.2 | 2.2 | 2.4 | 2.5 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 0.2 |  | 295898 |
| Belgium | 3.7 | 3.6 | 3.7 | 3.6 | 3.8 | 3.9 | 4.3 | 4.4 | 4.4 | 4.3 | 4.2 | 4.1 | 4.1 | 0.4 | 4 | 18960 |
| Bulgaria | 0.7 | 0.8 | 0.9 | 0.7 | 0.7 | 0.7 | 1.0 | 1.1 | 1.1 | 1.4 | 1.2 | 1.2 | 1.5 | 0.6 | 15 | 852 |
| Czechia | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.0 | 25 | 1591 |
| Denmark | 2.7 | 2.7 | 2.8 | 2.8 | 2.7 | 2.8 | 2.7 | 2.8 | 2.8 | 3.4 | 2.8 | 2.7 | 2.8 | -0.1 | 8 | 8209 |
| Germany | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.3 | 1.3 | 0.3 | 19 | 42971 |
| Estonia | 0.7 | 0.7 | 0.7 | 0.6 | 0.7 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | -0.2 | 28 | 131 |
| Ireland | 2.9 | 2.6 | 2.0 | 1.7 | 1.6 | 1.8 | 1.9 | 2.0 | 2.1 | 1.5 | 1.3 | 1.3 | 1.3 | -0.7 | 18 | 4178 |
| Greece | 2.3 | 2.4 | 2.6 | 2.6 | 2.1 | 3.1 | 3.6 | 4.1 | 3.8 | 4.2 | 4.1 | 4.0 | 3.8 | 1.2 | 5 | 7029 |
| Spain | 3.9 | 3.6 | 2.8 | 2.5 | 2.5 | 2.4 | 2.9 | 3.0 | 3.2 | 3.3 | 3.2 | 3.2 | 3.2 | 0.4 | 6 | 38176 |
| France | 4.5 | 4.5 | 4.4 | 4.5 | 3.7 | 4.0 | 4.0 | 4.1 | 4.1 | 4.3 | 4.3 | 4.5 | 4.3 | -0.1 | 3 | 100502 |
| Croatia | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 0.0 | 20 | 641 |
| Italy | 2.2 | 2.2 | 1.9 | 2.7 | 2.2 | 2.3 | 2.9 | 3.0 | 3.1 | 3.1 | 3.2 | 3.0 | 2.9 | 0.9 | 7 | 51183 |
| Cyprus | 2.1 | 3.0 | 2.3 | 1.5 | 1.7 | 1.5 | 1.7 | 2.0 | 2.0 | 2.2 | 1.7 | 1.7 | 1.5 | -0.8 | 16 | 311 |
| Latvia | 1.3 | 1.2 | 0.9 | 1.0 | 1.3 | 1.4 | 1.5 | 1.5 | 1.5 | 1.4 | 1.5 | 1.4 | 1.3 | 0.4 | 17 | 383 |
| Lithuania | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.5 | 0.5 | -0.1 | 27 | 234 |
| Luxembourg | 3.4 | 3.6 | 2.8 | 2.6 | 2.7 | 2.7 | 2.8 | 2.9 | 3.0 | 3.4 | 3.8 | 4.0 | 4.3 | 1.5 | 2 | 2592 |
| Hungary | 1.9 | 2.1 | 2.2 | 2.2 | 3.2 | 3.2 | 3.3 | 2.5 | 2.4 | 2.3 | 2.1 | 2.0 | 1.9 | -0.3 | 11 | 2478 |
| Malta | 2.0 | 2.2 | 1.7 | 1.6 | 2.3 | 1.5 | 1.5 | 1.4 | 1.8 | 1.6 | 1.7 | 1.6 | 1.7 | 0.0 | 13 | 211 |
| Netherlands | 1.8 | 1.8 | 1.7 | 1.5 | 1.5 | 1.4 | 1.3 | 1.4 | 1.8 | 1.6 | 1.8 | 1.8 | 1.8 | 0.2 | 12 | 14228 |
| Austria | 1.1 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 1.2 | 1.4 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 0.1 | 22 | 4284 |
| Poland | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | 1.6 | 1.7 | 1.7 | 1.8 | 1.9 | 2.0 | 2.0 | 1.9 | 0.2 | 10 | 9377 |
| Portugal | 2.4 | 2.5 | 2.4 | 2.3 | 2.2 | 2.3 | 2.4 | 2.5 | 2.5 | 2.6 | 2.7 | 2.6 | 2.7 | 0.3 | 9 | 5597 |
| Romania | 1.0 | 1.1 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.3 | 1.2 | 1.1 | 0.8 | 0.7 | -0.2 | 26 | 1496 |
| Slovenia | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.0 | 1.1 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 0.2 | 23 | 488 |
| Slovakia | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 1.0 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 | 0.1 | 24 | 823 |
| Finland | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.4 | 1.5 | 1.5 | 1.5 | 1.7 | 1.5 | 0.4 | 14 | 3617 |
| Sweden | 1.6 | 1.3 | 1.2 | 1.3 | 1.3 | 1.2 | 1.3 | 1.4 | 1.3 | 1.3 | 1.4 | 1.3 | 1.2 | 0.0 | 21 | 5852 |
| United Kingdom | 4.2 | 4.2 | 5.3 | 4.1 | 4.0 | 4.1 | 4.1 | 4.3 | 4.3 | 4.4 | 4.4 | 4.4 | 4.4 | -0.9 | 1 | 106150 |
| Iceland | 3.7 | 3.8 | 3.0 | 2.5 | 2.7 | 2.7 | 2.9 | 3.0 | 4.5 | 3.7 | 18.3 | 3.0 | 2.9 | -0.1 |  | 645 |
| Norway | 7.7 | 6.7 | 7.6 | 5.5 | 6.1 | 6.8 | 6.6 | 5.4 | 4.3 | 3.2 | 2.7 | 3.6 | 4.6 | -3.0 |  | 16996 |

[^85]Table 62: Taxes on capital as \% of total taxation - Stock of capital

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 7.2 | 7.2 | 7.1 | 6.9 | 6.4 | 6.5 | 6.8 | 7.0 | 7.1 | 7.4 | 7.3 | 7.1 | 6.9 | -0.2 |  | 432542 |
| EU-27 | 6.3 | 6.2 | 5.8 | 6.1 | 5.5 | 5.6 | 5.9 | 6.0 | 6.1 | 6.3 | 6.3 | 6.2 | 6.0 | 0.2 |  | 326392 |
| EA-19 | 6.5 | 6.5 | 6.0 | 6.4 | 5.7 | 5.8 | 6.2 | 6.3 | 6.4 | 6.5 | 6.6 | 6.5 | 6.3 | 0.3 |  | 295898 |
| Belgium | 8.6 | 8.3 | 8.4 | 8.4 | 8.7 | 8.9 | 9.5 | 9.5 | 9.5 | 9.5 | 9.4 | 9.2 | 9.2 | 0.8 | 4 | 18960 |
| Bulgaria | 2.3 | 2.6 | 2.8 | 2.6 | 2.6 | 2.6 | 3.7 | 3.9 | 4.0 | 4.7 | 4.1 | 4.2 | 5.1 | 2.2 | 13 | 852 |
| Czechia | 2.3 | 2.2 | 2.2 | 2.1 | 2.4 | 2.3 | 2.2 | 2.3 | 2.3 | 2.4 | 2.3 | 2.2 | 2.1 | -0.1 | 26 | 1591 |
| Denmark | 5.8 | 5.8 | 6.3 | 6.2 | 6.1 | 6.2 | 5.8 | 6.1 | 5.7 | 7.3 | 6.0 | 5.9 | 6.1 | -0.2 | 9 | 8209 |
| Germany | 2.8 | 2.9 | 2.7 | 2.6 | 2.7 | 2.8 | 2.8 | 2.9 | 3.0 | 3.2 | 3.3 | 3.2 | 3.2 | 0.5 | 20 | 42971 |
| Estonia | 2.2 | 2.3 | 2.2 | 1.7 | 2.0 | 2.0 | 2.1 | 2.0 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | -0.7 | 28 | 131 |
| Ireland | 9.3 | 8.5 | 7.0 | 5.9 | 5.8 | 6.4 | 6.9 | 6.9 | 7.4 | 6.3 | 5.6 | 5.6 | 5.7 | -1.3 | 10 | 4178 |
| Greece | 7.5 | 7.4 | 8.3 | 8.5 | 6.7 | 9.3 | 10.1 | 11.4 | 10.5 | 11.4 | 10.8 | 10.3 | 9.8 | 1.5 | 3 | 7029 |
| Spain | 10.8 | 9.8 | 8.8 | 8.5 | 8.1 | 7.8 | 8.8 | 9.2 | 9.5 | 9.8 | 9.6 | 9.3 | 9.1 | 0.4 | 6 | 38176 |
| France | 10.4 | 10.6 | 10.2 | 10.7 | 8.8 | 9.1 | 9.0 | 8.9 | 9.0 | 9.3 | 9.4 | 9.6 | 9.2 | -1.0 | 5 | 100502 |
| Croatia | 3.1 | 3.3 | 3.4 | 3.3 | 3.3 | 3.4 | 3.3 | 3.4 | 3.3 | 3.4 | 3.2 | 3.1 | 3.2 | -0.2 | 19 | 641 |
| Italy | 5.4 | 5.3 | 4.7 | 6.6 | 5.3 | 5.7 | 6.8 | 7.0 | 7.2 | 7.3 | 7.5 | 7.2 | 6.9 | 2.2 | 8 | 51183 |
| Cyprus | 6.4 | 8.4 | 6.5 | 4.8 | 5.2 | 4.8 | 5.2 | 6.3 | 6.1 | 6.6 | 5.3 | 5.2 | 4.4 | -2.2 | 16 | 311 |
| Latvia | 4.6 | 4.1 | 3.3 | 3.8 | 4.7 | 4.9 | 5.1 | 5.0 | 5.1 | 4.8 | 4.8 | 4.6 | 4.2 | 0.9 | 17 | 383 |
| Lithuania | 2.4 | 2.3 | 2.2 | 2.7 | 2.9 | 2.8 | 2.8 | 2.2 | 2.3 | 2.3 | 2.0 | 1.8 | 1.7 | -0.4 | 27 | 234 |
| Luxembourg | 9.5 | 9.8 | 7.6 | 6.9 | 7.3 | 7.1 | 7.2 | 7.5 | 8.0 | 9.2 | 10.2 | 10.7 | 11.0 | 3.4 | 2 | 2592 |
| Hungary | 5.1 | 5.3 | 5.5 | 5.7 | 8.6 | 8.7 | 8.3 | 6.4 | 6.1 | 6.0 | 5.4 | 5.2 | 4.9 | -0.6 | 14 | 2478 |
| Malta | 6.3 | 6.6 | 5.2 | 4.8 | 7.2 | 4.7 | 4.6 | 4.4 | 5.6 | 5.1 | 5.4 | 5.0 | 5.4 | 0.1 | 11 | 211 |
| Netherlands | 5.0 | 5.2 | 4.7 | 4.4 | 4.3 | 3.8 | 3.7 | 3.9 | 4.7 | 4.5 | 4.7 | 4.8 | 4.7 | 0.1 | 15 | 14228 |
| Austria | 2.7 | 2.6 | 2.4 | 2.5 | 2.6 | 2.8 | 2.9 | 3.2 | 2.8 | 2.8 | 2.8 | 2.6 | 2.6 | 0.2 | 25 | 4284 |
| Poland | 5.0 | 4.9 | 5.0 | 5.2 | 5.2 | 5.1 | 5.2 | 5.4 | 5.6 | 5.8 | 6.1 | 5.7 | 5.4 | 0.4 | 12 | 9377 |
| Portugal | 7.7 | 7.9 | 7.7 | 7.7 | 7.3 | 7.1 | 7.6 | 7.3 | 7.3 | 7.5 | 7.8 | 7.7 | 7.9 | 0.2 | 7 | 5597 |
| Romania | 3.6 | 3.9 | 3.6 | 3.6 | 3.7 | 3.4 | 3.8 | 3.8 | 4.6 | 4.1 | 4.1 | 3.3 | 2.8 | -0.8 | 23 | 1496 |
| Slovenia | 2.4 | 2.4 | 2.3 | 2.4 | 2.8 | 2.7 | 3.0 | 3.3 | 3.2 | 3.1 | 3.0 | 3.0 | 2.8 | 0.5 | 22 | 488 |
| Slovakia | 2.9 | 2.7 | 2.7 | 3.0 | 2.9 | 2.8 | 3.6 | 3.6 | 3.4 | 3.0 | 3.0 | 2.8 | 2.7 | 0.0 | 24 | 823 |
| Finland | 2.7 | 2.8 | 2.7 | 2.8 | 2.9 | 2.8 | 2.9 | 3.3 | 3.4 | 3.5 | 3.5 | 3.9 | 3.7 | 0.9 | 18 | 3617 |
| Sweden | 3.4 | 2.9 | 2.8 | 2.9 | 3.0 | 2.9 | 3.1 | 3.3 | 3.1 | 3.1 | 3.2 | 3.0 | 2.8 | 0.0 | 21 | 5852 |
| United Kingdom | 12.5 | 12.6 | 15.4 | 12.7 | 12.1 | 12.2 | 12.4 | 13.1 | 13.4 | 13.3 | 13.3 | 13.1 | 13.0 | -2.4 | 1 | 106150 |
| Iceland | 9.2 | 9.8 | 8.6 | 8.0 | 8.3 | 8.0 | 8.6 | 8.6 | 12.1 | 10.3 | 36.0 | 8.0 | 8.0 | -0.7 |  | 645 |
| Norway | 18.0 | 15.8 | 18.4 | 13.4 | 14.5 | 16.1 | 15.9 | 13.5 | 11.0 | 8.2 | 7.0 | 9.2 | 11.5 | -6.9 |  | 16996 |

[^86]Table 63: Environmental taxes as \% of GDP - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.4 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.5 | 2.5 | 2.4 | 2.5 | 2.4 | 2.4 | 0.1 |  | 381382 |
| EU-27 | 2.5 | 2.4 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.5 | 2.5 | 2.4 | 2.5 | 2.4 | 2.4 | 0.1 |  | 324637 |
| EA-19 | 2.4 | 2.3 | 2.2 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 0.2 |  | 275005 |
| Belgium | 2.4 | 2.3 | 2.3 | 2.4 | 2.4 | 2.6 | 2.5 | 2.5 | 2.5 | 2.5 | 2.7 | 2.7 | 2.7 | 0.4 | 13 | 12407 |
| Bulgaria | 2.8 | 3.2 | 3.3 | 2.8 | 2.8 | 2.7 | 2.7 | 2.9 | 2.8 | 3.1 | 2.9 | 2.9 | 2.9 | -0.3 | 8 | 1648 |
| Czechia | 2.4 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.2 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.2 | -0.1 | 21 | 4508 |
| Denmark | 4.7 | 4.7 | 4.2 | 4.0 | 4.0 | 4.0 | 4.0 | 4.1 | 4.0 | 4.0 | 3.9 | 3.7 | 3.7 | -0.5 | 2 | 10925 |
| Germany | 2.4 | 2.2 | 2.2 | 2.3 | 2.2 | 2.2 | 2.1 | 2.1 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | -0.4 | 26 | 59737 |
| Estonia | 2.2 | 2.2 | 2.3 | 2.9 | 2.9 | 2.7 | 2.7 | 2.5 | 2.6 | 2.7 | 3.0 | 2.9 | 2.7 | 0.4 | 11 | 709 |
| Ireland | 2.4 | 2.4 | 2.3 | 2.3 | 2.4 | 2.5 | 2.4 | 2.5 | 2.4 | 1.9 | 1.9 | 1.7 | 1.6 | -0.7 | 28 | 5067 |
| Greece | 2.0 | 2.1 | 2.1 | 2.1 | 2.6 | 2.9 | 3.3 | 3.6 | 3.7 | 3.8 | 3.8 | 4.0 | 3.7 | 1.6 | 1 | 6823 |
| Spain | 1.8 | 1.8 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.9 | 1.9 | 1.9 | 1.9 | 1.8 | 1.8 | 0.2 | 25 | 22066 |
| France | 2.0 | 1.9 | 1.8 | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 2.2 | 2.2 | 2.3 | 2.4 | 0.5 | 17 | 55949 |
| Croatia | 3.3 | 3.1 | 2.9 | 2.8 | 3.0 | 2.7 | 2.6 | 2.9 | 3.2 | 3.4 | 3.5 | 3.5 | 3.6 | 0.7 | 3 | 1853 |
| Italy | 2.9 | 2.7 | 2.6 | 2.8 | 2.8 | 3.0 | 3.5 | 3.4 | 3.6 | 3.4 | 3.5 | 3.3 | 3.3 | 0.7 | 7 | 57775 |
| Cyprus | 3.1 | 3.1 | 3.0 | 2.8 | 2.8 | 2.8 | 2.6 | 2.7 | 3.1 | 2.9 | 2.8 | 2.8 | 2.8 | -0.2 | 10 | 589 |
| Latvia | 2.2 | 2.0 | 2.1 | 2.7 | 3.0 | 3.0 | 3.0 | 3.2 | 3.3 | 3.5 | 3.6 | 3.5 | 3.4 | 1.3 | 5 | 983 |
| Lithuania | 1.8 | 1.7 | 1.6 | 2.0 | 1.8 | 1.7 | 1.6 | 1.7 | 1.7 | 1.9 | 1.9 | 1.9 | 2.0 | 0.4 | 24 | 900 |
| Luxembourg | 2.6 | 2.6 | 2.6 | 2.5 | 2.4 | 2.4 | 2.4 | 2.2 | 2.0 | 1.8 | 1.7 | 1.7 | 1.7 | -0.9 | 27 | 1029 |
| Hungary | 2.9 | 2.8 | 2.7 | 2.7 | 2.7 | 2.6 | 2.6 | 2.5 | 2.5 | 2.5 | 2.6 | 2.5 | 2.3 | -0.4 | 18 | 3143 |
| Malta | 3.2 | 3.5 | 3.3 | 3.2 | 2.9 | 3.1 | 2.9 | 2.7 | 2.8 | 2.8 | 2.7 | 2.7 | 2.6 | -0.7 | 14 | 322 |
| Netherlands | 3.6 | 3.4 | 3.4 | 3.5 | 3.5 | 3.4 | 3.2 | 3.3 | 3.3 | 3.3 | 3.4 | 3.3 | 3.3 | -0.1 | 6 | 25832 |
| Austria | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 2.4 | 2.3 | -0.1 | 20 | 8856 |
| Poland | 2.7 | 2.7 | 2.6 | 2.5 | 2.7 | 2.6 | 2.6 | 2.4 | 2.6 | 2.7 | 2.7 | 2.7 | 2.7 | 0.1 | 12 | 13500 |
| Portugal | 2.8 | 2.7 | 2.5 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.3 | 2.4 | 2.6 | 2.6 | 2.6 | 0.1 | 15 | 5271 |
| Romania | 1.9 | 2.0 | 1.7 | 1.8 | 2.1 | 2.0 | 2.0 | 2.1 | 2.4 | 2.5 | 2.4 | 2.0 | 2.1 | 0.4 | 22 | 4240 |
| Slovenia | 3.0 | 3.0 | 3.0 | 3.5 | 3.6 | 3.4 | 3.8 | 3.9 | 3.9 | 3.9 | 3.9 | 3.7 | 3.5 | 0.6 | 4 | 1610 |
| Slovakia | 2.3 | 2.1 | 2.1 | 2.0 | 2.1 | 2.4 | 2.3 | 2.4 | 2.4 | 2.4 | 2.5 | 2.5 | 2.5 | 0.4 | 16 | 2233 |
| Finland | 2.9 | 2.7 | 2.6 | 2.5 | 2.7 | 3.0 | 3.0 | 2.9 | 2.9 | 2.9 | 3.1 | 3.0 | 2.9 | 0.3 | 9 | 6848 |
| Sweden | 2.7 | 2.6 | 2.7 | 2.8 | 2.7 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.2 | 2.1 | 2.1 | -0.6 | 23 | 9815 |
| United Kingdom | 2.2 | 2.3 | 2.2 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 0.1 | 19 | 56745 |
| Iceland | 2.4 | 2.3 | 1.6 | 1.4 | 1.7 | 1.7 | 1.8 | 1.6 | 1.6 | 1.7 | 1.6 | 1.7 | 1.7 | 0.0 |  | 368 |
| Norway | 2.9 | 2.9 | 2.6 | 2.6 | 2.7 | 2.5 | 2.3 | 2.3 | 2.3 | 2.3 | 2.4 | 2.3 | 2.2 | -0.4 |  | 8095 |

[^87]Table 64: Environmental taxes as \% of total taxation - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 6.4 | 6.2 | 6.0 | 6.3 | 6.4 | 6.4 | 6.4 | 6.4 | 6.4 | 6.3 | 6.3 | 6.2 | 6.1 | 0.1 |  | 381382 |
| EU-27 | 6.4 | 6.1 | 6.0 | 6.2 | 6.2 | 6.3 | 6.2 | 6.2 | 6.2 | 6.2 | 6.2 | 6.1 | 6.0 | 0.0 |  | 324637 |
| EA-19 | 6.2 | 5.9 | 5.8 | 6.0 | 6.0 | 6.1 | 6.1 | 6.1 | 6.1 | 6.0 | 6.1 | 5.9 | 5.9 | 0.1 |  | 275005 |
| Belgium | 5.4 | 5.4 | 5.2 | 5.5 | 5.6 | 5.8 | 5.6 | 5.5 | 5.6 | 5.7 | 6.1 | 6.1 | 6.0 | 0.8 | 21 | 12407 |
| Bulgaria | 9.5 | 10.1 | 10.7 | 10.5 | 10.6 | 10.6 | 10.1 | 10.3 | 9.9 | 10.8 | 10.0 | 9.8 | 9.8 | -0.9 | 2 | 1648 |
| Czechia | 7.0 | 6.7 | 6.8 | 7.1 | 7.0 | 6.9 | 6.5 | 6.1 | 6.2 | 6.1 | 6.1 | 5.9 | 6.0 | -0.8 | 22 | 4508 |
| Denmark | 10.1 | 10.2 | 9.3 | 8.9 | 8.9 | 8.9 | 8.7 | 8.9 | 8.2 | 8.6 | 8.5 | 8.1 | 8.1 | -1.2 | 10 | 10925 |
| Germany | 6.3 | 5.8 | 5.7 | 5.8 | 5.8 | 5.8 | 5.5 | 5.4 | 5.2 | 5.0 | 4.8 | 4.6 | 4.5 | -1.2 | 27 | 59737 |
| Estonia | 7.2 | 7.0 | 7.4 | 8.4 | 8.8 | 8.6 | 8.6 | 8.1 | 8.3 | 8.2 | 8.9 | 8.8 | 8.3 | 0.9 | 7 | 709 |
| Ireland | 7.7 | 7.9 | 7.9 | 8.1 | 8.8 | 8.7 | 8.4 | 8.6 | 8.2 | 8.1 | 7.9 | 7.7 | 6.9 | -1.0 | 18 | 5067 |
| Greece | 6.6 | 6.5 | 6.5 | 6.8 | 8.3 | 8.6 | 9.2 | 10.2 | 10.3 | 10.5 | 9.8 | 10.3 | 9.5 | 3.0 | 3 | 6823 |
| Spain | 5.1 | 4.9 | 5.1 | 5.5 | 5.3 | 5.1 | 4.9 | 5.8 | 5.5 | 5.7 | 5.5 | 5.4 | 5.3 | 0.2 | 24 | 22066 |
| France | 4.5 | 4.4 | 4.3 | 4.4 | 4.5 | 4.4 | 4.4 | 4.5 | 4.4 | 4.7 | 4.9 | 5.0 | 5.1 | 0.8 | 25 | 55949 |
| Croatia | 8.9 | 8.5 | 7.7 | 7.7 | 8.4 | 7.6 | 7.1 | 7.9 | 8.7 | 9.0 | 9.2 | 9.3 | 9.3 | 1.6 | 5 | 1853 |
| Italy | 7.1 | 6.6 | 6.2 | 6.7 | 6.7 | 7.4 | 8.0 | 7.9 | 8.3 | 7.9 | 8.2 | 7.9 | 7.8 | 1.6 | 12 | 57775 |
| Cyprus | 9.6 | 8.7 | 8.7 | 8.8 | 8.7 | 8.7 | 8.1 | 8.6 | 9.1 | 8.8 | 8.7 | 8.5 | 8.2 | -0.4 | 8 | 589 |
| Latvia | 7.8 | 7.2 | 7.4 | 9.6 | 10.5 | 10.6 | 10.3 | 10.8 | 11.3 | 11.8 | 11.7 | 11.2 | 10.9 | 3.4 | 1 | 983 |
| Lithuania | 6.0 | 5.8 | 5.3 | 6.7 | 6.5 | 6.2 | 6.1 | 6.2 | 6.3 | 6.4 | 6.5 | 6.5 | 6.6 | 1.3 | 19 | 900 |
| Luxembourg | 7.4 | 7.1 | 7.0 | 6.6 | 6.3 | 6.4 | 6.1 | 5.7 | 5.2 | 5.0 | 4.6 | 4.4 | 4.4 | -2.7 | 28 | 1029 |
| Hungary | 7.9 | 7.2 | 6.9 | 6.9 | 7.4 | 7.1 | 6.6 | 6.5 | 6.4 | 6.5 | 6.6 | 6.5 | 6.3 | -0.7 | 20 | 3143 |
| Malta | 10.0 | 10.8 | 10.2 | 9.7 | 9.0 | 9.6 | 8.8 | 8.2 | 8.7 | 9.1 | 8.6 | 8.4 | 8.2 | -2.0 | 9 | 322 |
| Netherlands | 10.0 | 9.5 | 9.6 | 9.9 | 9.8 | 9.6 | 9.1 | 9.0 | 8.9 | 9.0 | 8.7 | 8.6 | 8.6 | -0.9 | 6 | 25832 |
| Austria | 6.0 | 5.8 | 5.7 | 5.7 | 5.7 | 5.9 | 5.7 | 5.6 | 5.6 | 5.5 | 5.6 | 5.7 | 5.4 | -0.2 | 23 | 8856 |
| Poland | 7.9 | 7.9 | 7.7 | 8.0 | 8.7 | 8.3 | 8.1 | 7.6 | 8.1 | 8.2 | 8.1 | 7.9 | 7.7 | 0.0 | 13 | 13500 |
| Portugal | 8.9 | 8.6 | 7.9 | 8.2 | 8.0 | 7.2 | 6.9 | 6.5 | 6.6 | 7.0 | 7.6 | 7.6 | 7.4 | -0.5 | 14 | 5271 |
| Romania | 6.8 | 7.1 | 6.3 | 7.1 | 8.0 | 6.9 | 7.2 | 7.5 | 8.7 | 8.9 | 9.3 | 7.9 | 8.0 | 1.6 | 11 | 4240 |
| Slovenia | 7.7 | 7.8 | 7.9 | 9.3 | 9.5 | 9.2 | 10.1 | 10.4 | 10.3 | 10.3 | 10.3 | 10.0 | 9.4 | 1.5 | 4 | 1610 |
| Slovakia | 7.8 | 7.3 | 7.1 | 6.8 | 7.4 | 8.1 | 7.9 | 7.9 | 7.7 | 7.4 | 7.6 | 7.5 | 7.3 | 0.2 | 15 | 2233 |
| Finland | 6.9 | 6.4 | 6.3 | 6.2 | 6.6 | 7.2 | 7.0 | 6.7 | 6.6 | 6.6 | 7.1 | 6.9 | 6.9 | 0.6 | 17 | 6848 |
| Sweden | 5.8 | 5.7 | 6.0 | 6.3 | 6.2 | 5.8 | 5.7 | 5.5 | 5.2 | 5.0 | 5.0 | 4.8 | 4.8 | -1.2 | 26 | 9815 |
| United Kingdom | 6.5 | 6.7 | 6.5 | 7.4 | 7.4 | 7.2 | 7.3 | 7.4 | 7.4 | 7.4 | 7.2 | 7.0 | 6.9 | 0.4 | 16 | 56745 |
| Iceland | 6.0 | 5.9 | 4.8 | 4.5 | 5.1 | 5.0 | 5.2 | 4.8 | 4.4 | 4.7 | 3.2 | 4.6 | 4.5 | -0.2 |  | 368 |
| Norway | 6.7 | 6.8 | 6.3 | 6.4 | 6.3 | 5.9 | 5.6 | 5.8 | 6.0 | 6.1 | 6.2 | 5.9 | 5.5 | -0.8 |  | 8095 |

[^88]Table 65: Environmental taxes as \% of GDP - Taxes on energy

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.8 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 0.2 |  | 294386 |
| EU-27 | 1.8 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 0.2 |  | 252110 |
| EA-19 | 1.8 | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.8 | 0.2 |  | 213517 |
| Belgium | 1.4 | 1.4 | 1.4 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.9 | 1.9 | 1.9 | 0.5 | 16 | 8808 |
| Bulgaria | 2.4 | 2.8 | 2.8 | 2.5 | 2.4 | 2.4 | 2.4 | 2.6 | 2.5 | 2.8 | 2.5 | 2.5 | 2.6 | -0.3 | 6 | 1442 |
| Czechia | 2.2 | 2.1 | 2.1 | 2.1 | 2.1 | 2.2 | 2.1 | 2.0 | 1.9 | 1.9 | 2.0 | 1.9 | 2.0 | -0.1 | 11 | 4220 |
| Denmark | 2.2 | 2.3 | 2.1 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.0 | 2.0 | -0.2 | 13 | 5885 |
| Germany | 2.0 | 1.8 | 1.8 | 1.9 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.6 | 1.5 | 1.5 | 1.5 | -0.3 | 25 | 49479 |
| Estonia | 1.8 | 1.8 | 1.9 | 2.5 | 2.5 | 2.4 | 2.4 | 2.2 | 2.3 | 2.4 | 2.6 | 2.5 | 2.4 | 0.5 | 7 | 624 |
| Ireland | 1.2 | 1.1 | 1.2 | 1.3 | 1.5 | 1.6 | 1.5 | 1.5 | 1.4 | 1.2 | 1.1 | 1.1 | 1.0 | -0.2 | 28 | 3138 |
| Greece | 1.2 | 1.2 | 1.3 | 1.3 | 2.0 | 2.2 | 2.6 | 2.9 | 3.0 | 3.0 | 3.0 | 3.2 | 2.9 | 1.6 | 2 | 5350 |
| Spain | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 0.2 | 24 | 18252 |
| France | 1.6 | 1.5 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.8 | 1.9 | 1.9 | 2.0 | 0.6 | 12 | 46708 |
| Croatia | 2.2 | 2.0 | 1.8 | 1.9 | 2.2 | 1.8 | 1.7 | 2.0 | 2.3 | 2.5 | 2.6 | 2.6 | 2.8 | 1.0 | 4 | 1427 |
| Italy | 2.3 | 2.1 | 2.0 | 2.2 | 2.2 | 2.4 | 2.8 | 2.8 | 2.9 | 2.7 | 2.8 | 2.6 | 2.6 | 0.7 | 5 | 46303 |
| Cyprus | 1.8 | 1.7 | 1.6 | 1.6 | 1.8 | 1.9 | 1.9 | 2.1 | 2.4 | 2.3 | 2.2 | 2.2 | 2.2 | 0.6 | 10 | 463 |
| Latvia | 1.9 | 1.7 | 1.8 | 2.4 | 2.6 | 2.5 | 2.5 | 2.6 | 2.8 | 3.0 | 3.1 | 3.0 | 2.9 | 1.1 | 3 | 836 |
| Lithuania | 1.6 | 1.6 | 1.5 | 1.9 | 1.8 | 1.6 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.8 | 0.3 | 19 | 809 |
| Luxembourg | 2.5 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.2 | 2.0 | 1.8 | 1.7 | 1.6 | 1.5 | 1.6 | -0.8 | 23 | 952 |
| Hungary | 2.2 | 2.1 | 2.0 | 2.1 | 2.2 | 2.1 | 2.0 | 1.9 | 1.9 | 1.9 | 2.0 | 1.9 | 1.8 | -0.2 | 20 | 2370 |
| Malta | 1.2 | 1.7 | 1.4 | 1.4 | 1.4 | 1.6 | 1.5 | 1.4 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | -0.1 | 27 | 162 |
| Netherlands | 1.9 | 1.7 | 1.8 | 1.9 | 1.9 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 0.1 | 17 | 14486 |
| Austria | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 | -0.2 | 26 | 5457 |
| Poland | 2.2 | 2.3 | 2.2 | 2.1 | 2.3 | 2.2 | 2.2 | 2.1 | 2.2 | 2.3 | 2.3 | 2.3 | 2.4 | 0.2 | 8 | 11789 |
| Portugal | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.8 | 1.9 | 1.9 | 1.9 | 0.0 | 18 | 3800 |
| Romania | 1.7 | 1.7 | 1.3 | 1.5 | 1.8 | 1.7 | 1.7 | 1.8 | 2.1 | 2.3 | 2.2 | 1.8 | 1.9 | 0.6 | 15 | 3949 |
| Slovenia | 2.3 | 2.3 | 2.3 | 2.9 | 3.0 | 2.9 | 3.3 | 3.3 | 3.3 | 3.3 | 3.3 | 3.2 | 3.0 | 0.6 | 1 | 1355 |
| Slovakia | 1.9 | 1.8 | 1.8 | 1.7 | 1.8 | 2.1 | 2.0 | 2.1 | 2.1 | 2.1 | 2.2 | 2.2 | 2.2 | 0.4 | 9 | 1972 |
| Finland | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 | 2.0 | 2.0 | 1.9 | 1.9 | 2.0 | 2.1 | 2.0 | 1.9 | 0.3 | 14 | 4565 |
| Sweden | 2.2 | 2.1 | 2.1 | 2.2 | 2.2 | 2.0 | 2.0 | 1.9 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | -0.5 | 22 | 7509 |
| United Kingdom | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.7 | 0.1 | 21 | 42276 |
| Iceland | 1.2 | 1.1 | 0.9 | 1.1 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.0 | 1.1 | 1.1 | 0.1 |  | 233 |
| Norway | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 0.0 |  | 4949 |

[^89]Table 66: Environmental taxes as \% of total taxation - Taxes on energy

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 4.8 | 4.6 | 4.5 | 4.8 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.9 | 4.8 | 4.7 | 0.2 |  | 294386 |
| EU-27 | 4.7 | 4.5 | 4.4 | 4.7 | 4.8 | 4.8 | 4.8 | 4.8 | 4.8 | 4.8 | 4.8 | 4.7 | 4.7 | 0.2 |  | 252110 |
| EA-19 | 4.6 | 4.3 | 4.3 | 4.6 | 4.6 | 4.7 | 4.7 | 4.7 | 4.7 | 4.7 | 4.7 | 4.6 | 4.6 | 0.3 |  | 213517 |
| Belgium | 3.3 | 3.3 | 3.3 | 3.4 | 3.6 | 3.8 | 3.7 | 3.6 | 3.8 | 3.9 | 4.3 | 4.4 | 4.3 | 1.0 | 22 | 8808 |
| Bulgaria | 8.2 | 9.0 | 9.3 | 9.2 | 9.3 | 9.4 | 9.0 | 9.1 | 8.7 | 9.6 | 8.7 | 8.6 | 8.6 | -0.7 | 2 | 1442 |
| Czechia | 6.4 | 6.2 | 6.3 | 6.6 | 6.5 | 6.5 | 6.1 | 5.7 | 5.7 | 5.6 | 5.6 | 5.5 | 5.6 | -0.7 | 13 | 4220 |
| Denmark | 4.8 | 5.0 | 4.8 | 5.2 | 5.2 | 5.3 | 5.2 | 5.2 | 4.7 | 4.8 | 4.7 | 4.3 | 4.4 | -0.4 | 19 | 5885 |
| Germany | 5.3 | 4.8 | 4.8 | 5.0 | 4.9 | 4.9 | 4.6 | 4.5 | 4.4 | 4.1 | 3.9 | 3.8 | 3.7 | -1.1 | 26 | 49479 |
| Estonia | 5.9 | 5.7 | 6.2 | 7.2 | 7.7 | 7.5 | 7.6 | 7.0 | 7.2 | 7.1 | 7.8 | 7.7 | 7.3 | 1.1 | 6 | 624 |
| Ireland | 3.9 | 3.7 | 4.1 | 4.7 | 5.4 | 5.6 | 5.3 | 5.3 | 5.0 | 4.9 | 4.9 | 4.8 | 4.3 | 0.1 | 21 | 3138 |
| Greece | 3.9 | 3.9 | 4.0 | 4.3 | 6.2 | 6.6 | 7.2 | 8.2 | 8.3 | 8.3 | 7.8 | 8.2 | 7.4 | 3.5 | 4 | 5350 |
| Spain | 3.9 | 3.7 | 4.1 | 4.4 | 4.3 | 4.2 | 4.0 | 4.8 | 4.6 | 4.8 | 4.6 | 4.5 | 4.4 | 0.3 | 20 | 18252 |
| France | 3.6 | 3.4 | 3.3 | 3.5 | 3.5 | 3.5 | 3.4 | 3.5 | 3.5 | 3.8 | 4.1 | 4.1 | 4.3 | 0.9 | 23 | 46708 |
| Croatia | 5.9 | 5.5 | 4.8 | 5.3 | 6.0 | 5.2 | 4.9 | 5.6 | 6.3 | 6.8 | 7.0 | 7.0 | 7.2 | 2.3 | 7 | 1427 |
| Italy | 5.7 | 5.1 | 4.8 | 5.3 | 5.3 | 5.9 | 6.5 | 6.5 | 6.9 | 6.4 | 6.7 | 6.3 | 6.3 | 1.5 | 11 | 46303 |
| Cyprus | 5.6 | 4.7 | 4.6 | 5.1 | 5.7 | 6.1 | 5.9 | 6.7 | 7.0 | 6.8 | 6.8 | 6.6 | 6.5 | 1.9 | 9 | 463 |
| Latvia | 6.4 | 6.0 | 6.5 | 8.6 | 9.0 | 8.7 | 8.5 | 9.0 | 9.5 | 9.9 | 9.9 | 9.6 | 9.2 | 2.8 | 1 | 836 |
| Lithuania | 5.4 | 5.3 | 5.0 | 6.3 | 6.2 | 5.8 | 5.7 | 5.7 | 5.8 | 5.8 | 5.9 | 5.9 | 5.9 | 0.9 | 12 | 809 |
| Luxembourg | 7.1 | 6.6 | 6.5 | 6.0 | 5.9 | 5.9 | 5.7 | 5.2 | 4.8 | 4.5 | 4.2 | 4.1 | 4.0 | -2.5 | 25 | 952 |
| Hungary | 6.0 | 5.2 | 5.1 | 5.3 | 5.8 | 5.6 | 5.0 | 4.9 | 4.9 | 4.9 | 5.0 | 4.9 | 4.7 | -0.4 | 17 | 2370 |
| Malta | 3.9 | 5.2 | 4.4 | 4.3 | 4.4 | 4.9 | 4.7 | 4.3 | 4.7 | 4.7 | 4.5 | 4.3 | 4.1 | -0.3 | 24 | 162 |
| Netherlands | 5.2 | 4.7 | 4.9 | 5.3 | 5.3 | 5.2 | 5.0 | 5.3 | 5.1 | 5.0 | 4.9 | 4.8 | 4.8 | -0.1 | 16 | 14486 |
| Austria | 3.9 | 3.9 | 3.8 | 3.8 | 3.8 | 3.9 | 3.8 | 3.7 | 3.5 | 3.5 | 3.5 | 3.6 | 3.3 | -0.4 | 28 | 5457 |
| Poland | 6.6 | 6.7 | 6.4 | 6.6 | 7.3 | 7.0 | 6.9 | 6.7 | 6.9 | 7.0 | 7.0 | 6.8 | 6.7 | 0.4 | 8 | 11789 |
| Portugal | 6.2 | 6.0 | 5.8 | 6.2 | 5.8 | 5.4 | 5.3 | 4.9 | 4.9 | 5.2 | 5.6 | 5.4 | 5.3 | -0.4 | 14 | 3800 |
| Romania | 6.0 | 5.8 | 5.0 | 6.0 | 6.7 | 6.0 | 6.2 | 6.5 | 7.7 | 8.0 | 8.4 | 7.3 | 7.4 | 2.4 | 5 | 3949 |
| Slovenia | 6.0 | 6.1 | 6.2 | 7.8 | 8.0 | 7.7 | 8.6 | 8.8 | 8.7 | 8.7 | 8.7 | 8.5 | 7.9 | 1.7 | 3 | 1355 |
| Slovakia | 6.6 | 6.1 | 6.0 | 5.8 | 6.4 | 7.1 | 7.0 | 6.9 | 6.7 | 6.5 | 6.7 | 6.6 | 6.4 | 0.4 | 10 | 1972 |
| Finland | 4.1 | 3.8 | 4.0 | 4.2 | 4.2 | 4.7 | 4.7 | 4.5 | 4.4 | 4.5 | 4.8 | 4.6 | 4.6 | 0.6 | 18 | 4565 |
| Sweden | 4.8 | 4.7 | 4.8 | 5.1 | 5.1 | 4.7 | 4.6 | 4.4 | 4.1 | 4.0 | 4.0 | 3.7 | 3.6 | -1.2 | 27 | 7509 |
| United Kingdom | 5.0 | 5.0 | 4.8 | 5.6 | 5.5 | 5.2 | 5.3 | 5.3 | 5.4 | 5.4 | 5.3 | 5.2 | 5.2 | 0.3 | 15 | 42276 |
| Iceland | 3.0 | 2.9 | 2.7 | 3.4 | 4.1 | 3.8 | 3.9 | 3.6 | 3.2 | 3.3 | 2.0 | 2.9 | 2.9 | 0.2 |  | 233 |
| Norway | 3.2 | 3.2 | 3.3 | 3.4 | 3.3 | 3.0 | 2.8 | 3.0 | 3.3 | 3.4 | 3.4 | 3.4 | 3.4 | 0.1 |  | 4949 |

[^90]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 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{gathered}$ | Ranking 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | : | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | -0.1 |  |
| EU-27 | : | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 0.0 |  |
| EA-19 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 0.0 |  |
| Belgium | 1.2 | 1.2 | 1.1 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 0.1 | 18 |
| Bulgaria | : | 2.7 | 2.8 | 2.4 | 2.4 | 2.3 | 2.3 | 2.4 | 2.3 | 2.4 | 2.1 | 2.1 | 1.8 | -0.9 | 7 |
| Czechia | 2.1 | 2.0 | 1.9 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.6 | 1.6 | -0.3 | 9 |
| Denmark | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 | -0.3 | 27 |
| Germany | 1.5 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | -0.3 | 22 |
| Estonia | 1.7 | 1.7 | 1.6 | 2.2 | 2.1 | 2.0 | 2.0 | 1.9 | 1.9 | 2.0 | 2.3 | 2.2 | 2.0 | 0.3 | 3 |
| Ireland | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.1 | 0.9 | 0.9 | 0.8 | 0.7 | -0.4 | 26 |
| Greece | 0.8 | 0.9 | 0.8 | 0.9 | 1.4 | 1.4 | 1.6 | 1.3 | 1.4 | 1.3 | 1.4 | 1.5 | 1.5 | 0.7 | 12 |
| Spain | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 0.0 | 24 |
| France | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.3 | 1.3 | 0.1 | 17 |
| Croatia | 1.5 | 1.1 | 0.9 | 0.9 | 1.9 | 1.7 | 1.7 | 2.0 | 2.1 | 2.3 | 2.3 | 2.3 | 2.2 | 1.3 | 2 |
| Italy | 1.4 | 1.4 | 1.3 | 1.4 | 1.4 | 1.4 | 1.7 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 0.1 | 14 |
| Cyprus | 1.4 | 1.3 | 1.4 | 1.4 | 1.6 | 1.6 | 1.5 | 1.8 | 2.0 | 2.0 | 2.0 | 1.9 | 1.8 | 0.5 | 6 |
| Latvia | 1.8 | 1.6 | 1.5 | 2.0 | 2.0 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.9 | 1.8 | 1.8 | 0.3 | 5 |
| Lithuania | 1.6 | 1.5 | 1.5 | 1.8 | 1.7 | 1.6 | 1.5 | 1.5 | 1.6 | 1.6 | 1.7 | 1.7 | 1.8 | 0.3 | 8 |
| Luxembourg | 2.5 | 2.3 | 2.4 | 2.3 | 2.2 | 2.2 | 2.2 | 2.0 | 1.8 | 1.6 | 1.5 | 1.5 | 1.5 | -0.8 | 13 |
| Hungary | 1.7 | 1.6 | 1.7 | 1.7 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | -0.1 | 10 |
| Malta | 1.1 | 1.5 | 1.3 | 1.2 | 1.2 | 1.4 | 1.3 | 1.1 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 | -0.1 | 21 |
| Netherlands | 1.2 | 1.2 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 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 | 1.2 | 1.1 | -0.1 | 23 |
| Poland | 1.8 | 1.9 | 1.8 | 1.8 | 1.8 | 1.8 | 1.9 | 1.8 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 0.1 | 4 |
| Portugal | 1.8 | 1.8 | 1.7 | 1.7 | 1.6 | 1.5 | 1.5 | 1.4 | 1.4 | 1.5 | 1.6 | 1.6 | 1.6 | -0.1 | 11 |
| Romania | : | 1.2 | 1.1 | 1.3 | 1.5 | 1.4 | 1.4 | 1.4 | 1.7 | 1.7 | 1.7 | 1.4 | 1.4 | 0.4 | 15 |
| Slovenia | 2.0 | 2.1 | 2.1 | 2.6 | 2.5 | 2.4 | 2.7 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.3 | 0.2 | 1 |
| Slovakia | 2.3 | 1.9 | 1.7 | 1.6 | 1.5 | 1.5 | 1.3 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | -0.4 | 16 |
| Finland | 1.3 | 1.2 | 1.3 | 1.3 | 1.3 | 1.2 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | -0.1 | 20 |
| Sweden | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | -0.1 | 28 |
| United Kingdom | 1.5 | 1.5 | 1.4 | 1.6 | 1.6 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | -0.2 | 19 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Norway | 0.8 | 0.8 | 0.7 | 0.8 | 0.8 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | -0.1 |  |

[^91]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 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | . | 3.5 | 3.5 | 3.6 | 3.6 | 3.5 | 3.5 | 3.4 | 3.3 | 3.3 | 3.3 | 3.2 | 3.2 | -0.3 |  |
| EU-27 | : | 3.4 | 3.3 | 3.5 | 3.5 | 3.4 | 3.3 | 3.2 | 3.2 | 3.2 | 3.2 | 3.1 | 3.1 | -0.2 |  |
| EA-19 | 3.5 | 3.3 | 3.3 | 3.4 | 3.4 | 3.3 | 3.3 | 3.2 | 3.1 | 3.1 | 3.1 | 3.1 | 3.0 | -0.3 |  |
| Belgium | 2.7 | 2.7 | 2.6 | 2.7 | 2.7 | 2.6 | 2.5 | 2.3 | 2.4 | 2.5 | 2.7 | 2.7 | 2.8 | 0.2 | 23 |
| Bulgaria | : | 8.7 | 9.0 | 9.0 | 9.1 | 9.1 | 8.6 | 8.4 | 8.0 | 8.3 | 7.2 | 7.1 | 6.1 | -2.9 | 2 |
| Czechia | 6.1 | 5.9 | 5.8 | 6.1 | 5.9 | 5.6 | 5.3 | 5.1 | 5.2 | 5.0 | 5.0 | 4.6 | 4.4 | -1.3 | 11 |
| Denmark | 2.4 | 2.4 | 2.4 | 2.4 | 2.3 | 2.2 | 2.1 | 2.0 | 1.8 | 1.9 | 1.9 | 1.7 | 1.6 | -0.8 | 28 |
| Germany | 3.9 | 3.7 | 3.7 | 3.7 | 3.7 | 3.5 | 3.3 | 3.2 | 3.2 | 3.1 | 3.0 | 2.8 | 2.7 | -0.9 | 24 |
| Estonia | 5.6 | 5.5 | 5.3 | 6.2 | 6.2 | 6.5 | 6.4 | 5.9 | 5.9 | 6.1 | 6.7 | 6.6 | 6.1 | 0.8 | 3 |
| Ireland | 3.5 | 3.5 | 3.9 | 4.5 | 4.7 | 4.6 | 4.4 | 4.2 | 3.9 | 3.7 | 3.7 | 3.4 | 3.2 | -0.6 | 19 |
| Greece | 2.6 | 2.7 | 2.5 | 3.0 | 4.4 | 4.2 | 4.4 | 3.8 | 3.9 | 3.6 | 3.6 | 3.9 | 4.0 | 1.4 | 14 |
| Spain | 3.4 | 3.2 | 3.4 | 3.7 | 3.5 | 3.4 | 3.2 | 3.6 | 3.4 | 3.3 | 3.4 | 3.3 | 3.1 | -0.2 | 20 |
| France | 2.8 | 2.9 | 2.8 | 2.9 | 2.7 | 2.7 | 2.5 | 2.4 | 2.4 | 2.5 | 2.7 | 2.7 | 2.9 | 0.1 | 21 |
| Croatia | 4.1 | 3.0 | 2.5 | 2.6 | 5.2 | 5.0 | 4.7 | 5.4 | 5.8 | 6.1 | 6.1 | 6.0 | 5.7 | 3.2 | 6 |
| Italy | 3.6 | 3.3 | 3.3 | 3.4 | 3.3 | 3.4 | 3.9 | 3.8 | 3.8 | 3.6 | 3.6 | 3.6 | 3.6 | 0.3 | 17 |
| Cyprus | 4.3 | 3.7 | 3.9 | 4.3 | 5.0 | 5.0 | 4.8 | 5.6 | 6.0 | 6.1 | 6.2 | 5.8 | 5.5 | 1.5 | 8 |
| Latvia | 6.3 | 5.5 | 5.5 | 7.3 | 7.0 | 6.5 | 5.8 | 5.7 | 5.7 | 5.8 | 6.0 | 5.8 | 6.0 | 0.4 | 4 |
| Lithuania | 5.3 | 5.1 | 4.9 | 6.1 | 6.1 | 5.7 | 5.6 | 5.6 | 5.7 | 5.7 | 5.8 | 5.8 | 5.8 | 1.0 | 5 |
| Luxembourg | 6.9 | 6.4 | 6.4 | 5.9 | 5.8 | 5.8 | 5.6 | 5.1 | 4.7 | 4.4 | 4.1 | 4.0 | 3.9 | -2.5 | 15 |
| Hungary | 4.5 | 4.2 | 4.2 | 4.4 | 4.8 | 4.8 | 4.4 | 4.3 | 4.3 | 4.3 | 4.4 | 4.3 | 4.2 | 0.0 | 12 |
| Malta | 3.6 | 4.6 | 3.9 | 3.8 | 3.7 | 4.2 | 3.9 | 3.3 | 3.3 | 3.3 | 3.2 | 3.5 | 3.5 | -0.4 | 18 |
| Netherlands | 3.3 | 3.2 | 3.2 | 3.4 | 3.4 | 3.4 | 3.3 | 3.2 | 3.1 | 3.0 | 2.9 | 2.8 | 2.8 | -0.4 | 22 |
| Austria | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 3.2 | 3.0 | 2.9 | 2.8 | 2.7 | 2.8 | 2.8 | 2.6 | -0.4 | 26 |
| Poland | 5.4 | 5.6 | 5.4 | 5.7 | 5.9 | 5.8 | 5.8 | 5.8 | 5.9 | 5.9 | 6.0 | 5.8 | 5.6 | 0.2 | 7 |
| Portugal | 5.7 | 5.6 | 5.2 | 5.5 | 5.3 | 4.7 | 4.6 | 4.2 | 4.1 | 4.4 | 4.8 | 4.7 | 4.5 | -0.7 | 10 |
| Romania | : | 4.1 | 4.0 | 5.1 | 5.7 | 4.9 | 4.9 | 5.2 | 6.1 | 6.1 | 6.5 | 5.6 | 5.4 | 1.4 | 9 |
| Slovenia | 5.2 | 5.5 | 5.5 | 7.0 | 6.5 | 6.3 | 7.2 | 7.2 | 7.0 | 6.8 | 6.8 | 6.5 | 6.2 | 0.6 | 1 |
| Slovakia | 7.8 | 6.6 | 6.0 | 5.5 | 5.2 | 5.0 | 4.7 | 4.3 | 4.2 | 4.1 | 4.2 | 4.1 | 4.0 | -2.0 | 13 |
| Finland | 3.2 | 3.0 | 3.1 | 3.2 | 3.2 | 3.0 | 3.0 | 2.9 | 2.9 | 2.8 | 2.9 | 2.8 | 2.7 | -0.3 | 25 |
| Sweden | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | 1.7 | 1.6 | -0.3 | 27 |
| United Kingdom | 4.4 | 4.3 | 4.2 | 4.8 | 4.7 | 4.5 | 4.4 | 4.3 | 4.2 | 4.1 | 3.9 | 3.7 | 3.6 | -0.6 | 16 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Norway | 1.8 | 1.8 | 1.7 | 1.9 | 1.8 | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | -0.1 |  |

[^92]Table 69: Environmental taxes as \% of GDP - Transport taxes (excluding fuel taxes)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |  | 74945 |
| EU-27 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.0 |  | 61877 |
| 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 | 0.0 |  | 52584 |
| Belgium | 0.8 | 0.8 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | -0.1 | 9 | 3016 |
| Bulgaria | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 18 | 174 |
| Czechia | 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 | 25 | 263 |
| Denmark | 2.2 | 2.1 | 1.8 | 1.4 | 1.4 | 1.4 | 1.3 | 1.5 | 1.5 | 1.5 | 1.6 | 1.5 | 1.5 | -0.2 | 1 | 4514 |
| Germany | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 19 | 10249 |
| Estonia | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 28 | 13 |
| Ireland | 1.2 | 1.3 | 1.1 | 0.9 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 0.7 | 0.7 | 0.6 | 0.6 | -0.5 | 12 | 1902 |
| Greece | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.0 | 7 | 1455 |
| Spain | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 22 | 2859 |
| 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 | 6317 |
| Croatia | 1.1 | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 0.8 | -0.2 | 6 | 416 |
| 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 | 10 | 10853 |
| Cyprus | 1.3 | 1.4 | 1.4 | 1.2 | 0.9 | 0.8 | 0.7 | 0.6 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | -0.8 | 11 | 126 |
| Latvia | 0.3 | 0.3 | 0.2 | 0.2 | 0.3 | 0.5 | 0.4 | 0.5 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.2 | 16 | 116 |
| Lithuania | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 27 | 39 |
| Luxembourg | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 26 | 68 |
| Hungary | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | -0.2 | 17 | 442 |
| Malta | 1.7 | 1.6 | 1.6 | 1.5 | 1.3 | 1.4 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | -0.5 | 2 | 131 |
| Netherlands | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.0 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | -0.2 | 3 | 8062 |
| Austria | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 0.9 | 0.1 | 5 | 3295 |
| Poland | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 23 | 1147 |
| Portugal | 0.9 | 0.8 | 0.7 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.0 | 8 | 1435 |
| Romania | 0.1 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.1 | 0.1 | -0.2 | 24 | 281 |
| Slovenia | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.0 | 15 | 199 |
| Slovakia | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 21 | 233 |
| Finland | 1.1 | 1.0 | 0.9 | 0.8 | 0.9 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 1.0 | 1.0 | 0.9 | 0.1 | 4 | 2218 |
| Sweden | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.0 | 14 | 2057 |
| United Kingdom | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.0 | 13 | 13068 |
| Iceland | 1.1 | 1.0 | 0.6 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.5 | 0.4 | -0.1 |  | 99 |

[^93]Table 70: Environmental taxes as \% of total taxation - Transport taxes (excluding fuel taxes)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | -0.1 |  | 74945 |
| EU-27 | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | -0.2 |  | 61877 |
| EA-19 | 1.4 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | -0.2 |  | 52584 |
| Belgium | 1.7 | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | -0.2 | 13 | 3016 |
| Bulgaria | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 1.0 | 1.0 | 1.1 | 1.0 | 1.0 | 0.0 | 16 | 174 |
| Czechia | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | -0.1 | 25 | 263 |
| Denmark | 4.6 | 4.6 | 3.9 | 3.1 | 3.2 | 3.1 | 2.9 | 3.2 | 3.0 | 3.3 | 3.4 | 3.4 | 3.4 | -0.6 | 1 | 4514 |
| Germany | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | -0.1 | 19 | 10249 |
| Estonia | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 28 | 13 |
| Ireland | 3.8 | 4.1 | 3.7 | 3.2 | 3.3 | 3.0 | 3.0 | 3.2 | 3.2 | 3.1 | 3.0 | 2.8 | 2.6 | -1.1 | 4 | 1902 |
| Greece | 2.6 | 2.6 | 2.5 | 2.5 | 2.1 | 2.1 | 1.9 | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.0 | -0.5 | 7 | 1455 |
| Spain | 1.1 | 1.1 | 1.0 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | -0.3 | 21 | 2859 |
| France | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.6 | -0.1 | 23 | 6317 |
| Croatia | 2.9 | 2.9 | 2.8 | 2.4 | 2.3 | 2.4 | 2.2 | 2.2 | 2.3 | 2.2 | 2.2 | 2.3 | 2.1 | -0.8 | 6 | 416 |
| Italy | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.5 | 1.4 | 1.5 | 0.1 | 12 | 10853 |
| Cyprus | 4.1 | 4.0 | 4.1 | 3.6 | 3.0 | 2.6 | 2.2 | 1.9 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | -2.3 | 10 | 126 |
| Latvia | 1.0 | 0.9 | 0.8 | 0.8 | 1.2 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.3 | 1.3 | 0.5 | 14 | 116 |
| Lithuania | 0.3 | 0.3 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 27 | 39 |
| Luxembourg | 0.3 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | -0.2 | 26 | 68 |
| Hungary | 1.6 | 1.6 | 1.4 | 1.2 | 1.3 | 1.3 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | -0.6 | 18 | 442 |
| Malta | 5.4 | 4.8 | 4.9 | 4.7 | 4.1 | 4.2 | 3.8 | 3.4 | 3.4 | 3.7 | 3.5 | 3.4 | 3.3 | -1.6 | 2 | 131 |
| Netherlands | 3.4 | 3.5 | 3.3 | 3.2 | 3.2 | 3.0 | 2.8 | 2.6 | 2.6 | 2.7 | 2.6 | 2.7 | 2.7 | -0.7 | 3 | 8062 |
| Austria | 2.0 | 1.9 | 1.8 | 1.9 | 1.9 | 1.9 | 1.9 | 1.8 | 2.0 | 2.0 | 2.0 | 2.1 | 2.0 | 0.2 | 8 | 3295 |
| Poland | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | -0.1 | 22 | 1147 |
| Portugal | 2.7 | 2.6 | 2.1 | 2.0 | 2.1 | 1.8 | 1.5 | 1.5 | 1.7 | 1.8 | 2.0 | 2.1 | 2.0 | -0.1 | 9 | 1435 |
| Romania | 0.5 | 1.2 | 1.3 | 1.1 | 1.2 | 0.8 | 0.9 | 1.0 | 0.9 | 0.9 | 0.9 | 0.6 | 0.5 | -0.8 | 24 | 281 |
| Slovenia | 1.2 | 1.3 | 1.2 | 1.1 | 1.1 | 1.0 | 1.0 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | -0.1 | 15 | 199 |
| Slovakia | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | -0.1 | 20 | 233 |
| Finland | 2.6 | 2.4 | 2.1 | 1.9 | 2.2 | 2.3 | 2.1 | 2.1 | 2.1 | 2.0 | 2.2 | 2.2 | 2.2 | 0.1 | 5 | 2218 |
| Sweden | 0.8 | 0.9 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | -0.1 | 17 | 2057 |
| United Kingdom | 1.3 | 1.5 | 1.4 | 1.6 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 1.7 | 1.7 | 1.6 | 1.6 | 0.2 | 11 | 13068 |
| Iceland | 2.6 | 2.7 | 1.7 | 0.8 | 0.7 | 0.8 | 0.9 | 0.8 | 0.8 | 1.1 | 0.9 | 1.3 | 1.2 | -0.5 |  | 99 |
| Norway | 3.3 | 3.2 | 2.7 | 2.7 | 2.8 | 2.7 | 2.7 | 2.6 | 2.5 | 2.5 | 2.5 | 2.3 | 1.9 | -0.7 |  | 2858 |

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Table 71: Environmental taxes as \% of GDP - Taxes on pollution and resources

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |  | 12051 |
| EU-27 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |  | 10649 |
| 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 |  | 8903 |
| Belgium | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 6 | 584 |
| Bulgaria | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 14 | 32 |
| Czechia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 23 | 25 |
| Denmark | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 5 | 525 |
| 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 | 28 | 9 |
| Estonia | 0.3 | 0.3 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 2 | 72 |
| 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 | 25 | 27 |
| 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 | 24 | 18 |
| Spain | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 12 | 955 |
| 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 | 7 | 2924 |
| 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 | 20 | 10 |
| Italy | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 16 | 619 |
| 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 | 0.1 | 11 | 31 |
| Lithuania | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 9 | 52 |
| 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 | 22 | 9 |
| Hungary | 0.1 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.2 | 0.1 | 3 | 331 |
| Malta | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 4 | 29 |
| Netherlands | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.0 | 1 | 3284 |
| Austria | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 19 | 104 |
| Poland | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | -0.1 | 10 | 565 |
| 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 | 21 | 35 |
| Romania | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 27 | 9 |
| Slovenia | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.0 | 8 | 56 |
| Slovakia | 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 | 29 |
| Finland | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 18 | 65 |
| Sweden | 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 | 0.0 | 15 | 248 |
| 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 | 1402 |
| Iceland | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.0 |  | 36 |
| Norway | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 |  | 288 |

[^94]Table 72: Environmental taxes as \% of total taxation - Taxes on pollution and resources

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |  | 12051 |
| EU-27 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 |  | 10649 |
| 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 |  | 8903 |
| Belgium | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 10 | 584 |
| Bulgaria | 0.4 | 0.2 | 0.4 | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | -0.2 | 13 | 32 |
| Czechia | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 24 | 25 |
| Denmark | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.4 | 0.5 | 0.4 | 0.4 | 0.4 | -0.2 | 5 | 525 |
| 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 | 28 | 9 |
| Estonia | 1.1 | 1.1 | 1.1 | 1.1 | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | -0.2 | 2 | 72 |
| 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 | 0.0 | -0.1 | 23 | 27 |
| Greece | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 25 | 18 |
| Spain | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 12 | 955 |
| France | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.0 | 11 | 2924 |
| Croatia | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 20 | 10 |
| 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 | 17 | 619 |
| 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 | 0.3 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.1 | 7 | 31 |
| Lithuania | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.4 | 0.2 | 6 | 52 |
| Luxembourg | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 22 | 9 |
| Hungary | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.6 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.7 | 0.3 | 4 | 331 |
| Malta | 0.7 | 0.8 | 0.9 | 0.6 | 0.5 | 0.5 | 0.4 | 0.5 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | -0.1 | 3 | 29 |
| Netherlands | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | -0.2 | 1 | 3284 |
| Austria | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 19 | 104 |
| Poland | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.6 | 0.3 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | -0.3 | 8 | 565 |
| Portugal | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 21 | 35 |
| Romania | 0.3 | 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 | 27 | 9 |
| Slovenia | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | -0.1 | 9 | 56 |
| Slovakia | 0.4 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 16 | 29 |
| Finland | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 18 | 65 |
| Sweden | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 15 | 248 |
| United Kingdom | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 | 14 | 1402 |
| Iceland | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.1 |  | 36 |
| Norway | 0.2 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | -0.1 |  | 288 |

[^95]Table 73: Taxes on property as \% of GDP - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.3 | 2.3 | 2.3 | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 | 2.6 | 2.6 | 2.6 | 2.6 | 2.5 | 0.3 |  | 401149 |
| EU-27 | 1.9 | 1.9 | 1.7 | 1.8 | 1.9 | 2.0 | 2.1 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 2.2 | 0.5 |  | 299619 |
| EA-19 | 2.0 | 2.0 | 1.8 | 1.8 | 2.0 | 2.1 | 2.2 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 0.6 |  | 273192 |
| Belgium | 3.1 | 3.0 | 3.0 | 2.9 | 3.1 | 3.3 | 3.5 | 3.6 | 3.6 | 3.6 | 3.6 | 3.5 | 3.5 | 0.5 | 3 | 16250 |
| Bulgaria | 0.6 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.1 | 21 | 459 |
| Czechia | 0.5 | 0.5 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.1 | 25 | 1161 |
| Denmark | 2.5 | 2.5 | 2.6 | 2.5 | 2.5 | 2.6 | 2.5 | 2.6 | 2.6 | 2.7 | 2.5 | 2.5 | 2.5 | 0.0 | 6 | 7558 |
| Germany | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 0.3 | 17 | 37481 |
| Estonia | 0.4 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | -0.1 | 28 | 72 |
| Ireland | 2.7 | 2.4 | 1.8 | 1.4 | 1.4 | 1.6 | 1.7 | 1.8 | 1.9 | 1.3 | 1.2 | 1.1 | 1.2 | -0.6 | 15 | 3798 |
| Greece | 2.2 | 2.2 | 2.3 | 2.3 | 1.9 | 2.7 | 3.2 | 3.6 | 3.2 | 3.5 | 3.5 | 3.4 | 3.2 | 0.9 | 4 | 6002 |
| Spain | 3.2 | 3.0 | 2.3 | 2.0 | 2.1 | 2.0 | 2.4 | 2.6 | 2.7 | 2.8 | 2.7 | 2.6 | 2.6 | 0.3 | 5 | 31747 |
| France | 3.1 | 3.2 | 3.1 | 3.1 | 4.0 | 4.3 | 4.3 | 4.3 | 4.5 | 4.6 | 4.7 | 4.8 | 4.6 | 1.5 | 1 | 108026 |
| Croatia | 1.0 | 1.1 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.1 | 1.2 | 1.1 | 1.1 | 1.2 | 0.0 | 14 | 611 |
| Italy | 2.0 | 2.0 | 1.7 | 2.1 | 1.8 | 2.0 | 2.5 | 2.6 | 2.8 | 2.7 | 2.4 | 2.4 | 2.4 | 0.7 | 8 | 42978 |
| Cyprus | 1.6 | 2.5 | 1.8 | 1.1 | 1.2 | 1.0 | 1.0 | 1.3 | 1.3 | 1.5 | 1.1 | 1.1 | 0.9 | -0.9 | 20 | 190 |
| Latvia | 1.1 | 1.0 | 0.7 | 0.8 | 1.0 | 1.1 | 1.2 | 1.1 | 1.2 | 1.2 | 1.2 | 1.1 | 1.0 | 0.3 | 19 | 299 |
| Lithuania | 0.5 | 0.5 | 0.5 | 0.7 | 0.7 | 0.6 | 0.6 | 0.4 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | -0.2 | 27 | 155 |
| Luxembourg | 1.4 | 1.6 | 1.2 | 1.2 | 1.1 | 1.2 | 1.3 | 1.2 | 1.3 | 1.5 | 2.0 | 2.2 | 2.5 | 1.3 | 7 | 1518 |
| Hungary | 0.8 | 0.8 | 0.8 | 0.8 | 1.1 | 1.1 | 1.2 | 1.3 | 1.3 | 1.3 | 1.1 | 1.1 | 1.0 | 0.2 | 18 | 1386 |
| Malta | 1.5 | 1.6 | 1.2 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.3 | 0.1 | 13 | 164 |
| Netherlands | 1.6 | 1.6 | 1.5 | 1.3 | 1.3 | 1.1 | 1.1 | 1.2 | 1.6 | 1.5 | 1.6 | 1.7 | 1.7 | 0.2 | 11 | 12940 |
| Austria | 0.7 | 0.6 | 0.6 | 0.6 | 0.7 | 0.8 | 0.9 | 0.8 | 0.8 | 0.9 | 0.8 | 0.8 | 0.8 | 0.2 | 22 | 2995 |
| Poland | 1.5 | 1.5 | 1.5 | 1.4 | 1.4 | 1.4 | 1.5 | 1.6 | 1.6 | 1.7 | 1.8 | 1.8 | 1.7 | 0.3 | 10 | 8574 |
| Portugal | 1.9 | 2.0 | 1.9 | 1.8 | 1.7 | 1.8 | 1.8 | 1.9 | 2.0 | 2.1 | 2.1 | 2.2 | 2.2 | 0.3 | 9 | 4532 |
| Romania | 0.9 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.8 | 0.7 | 0.6 | -0.2 | 23 | 1278 |
| Slovenia | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.0 | 24 | 276 |
| Slovakia | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.0 | 26 | 369 |
| Finland | 1.1 | 1.1 | 1.1 | 1.0 | 1.1 | 1.1 | 1.2 | 1.3 | 1.4 | 1.4 | 1.4 | 1.6 | 1.5 | 0.4 | 12 | 3400 |
| Sweden | 1.3 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.2 | 1.2 | 1.1 | 1.2 | 1.1 | 1.1 | 0.2 | 16 | 5399 |
| United Kingdom | 4.0 | 4.1 | 5.2 | 3.9 | 3.8 | 3.9 | 3.9 | 4.1 | 4.1 | 4.2 | 4.2 | 4.2 | 4.2 | -1.0 | 2 | 101530 |
| Iceland | 2.0 | 2.3 | 2.1 | 2.0 | 2.0 | 1.8 | 1.8 | 1.8 | 1.8 | 1.7 | 17.2 | 1.9 | 1.9 | -0.2 |  | 418 |
| Norway | 0.9 | 1.1 | 0.9 | 1.1 | 1.1 | 1.0 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.1 | 0.2 |  | 4169 |

[^96]Table 74: Taxes on property as \% of total taxation - Total

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 6.1 | 6.0 | 6.0 | 5.5 | 5.8 | 6.0 | 6.3 | 6.4 | 6.6 | 6.8 | 6.7 | 6.6 | 6.4 | 0.5 |  | 401149 |
| EU-27 | 5.0 | 4.9 | 4.5 | 4.6 | 4.9 | 5.1 | 5.4 | 5.5 | 5.7 | 5.8 | 5.7 | 5.7 | 5.5 | 1.0 |  | 299619 |
| EA-19 | 5.2 | 5.1 | 4.7 | 4.8 | 5.1 | 5.4 | 5.7 | 5.7 | 6.0 | 6.0 | 6.0 | 6.0 | 5.8 | 1.1 |  | 273192 |
| Belgium | 7.1 | 7.0 | 6.8 | 6.8 | 7.1 | 7.5 | 7.8 | 7.9 | 7.9 | 8.0 | 8.1 | 7.9 | 7.9 | 1.1 | 4 | 16250 |
| Bulgaria | 1.9 | 2.1 | 2.2 | 1.9 | 1.9 | 2.1 | 3.0 | 3.0 | 3.1 | 3.3 | 2.9 | 2.9 | 2.7 | 0.5 | 19 | 459 |
| Czechia | 1.3 | 1.3 | 1.3 | 1.3 | 1.6 | 1.5 | 1.5 | 1.7 | 1.7 | 1.7 | 1.7 | 1.6 | 1.5 | 0.2 | 25 | 1161 |
| Denmark | 5.4 | 5.4 | 5.8 | 5.7 | 5.7 | 5.7 | 5.4 | 5.6 | 5.3 | 5.8 | 5.5 | 5.4 | 5.6 | -0.1 | 9 | 7558 |
| Germany | 2.3 | 2.3 | 2.2 | 2.1 | 2.2 | 2.3 | 2.3 | 2.4 | 2.5 | 2.8 | 2.9 | 2.7 | 2.8 | 0.6 | 17 | 37481 |
| Estonia | 1.2 | 1.3 | 1.3 | 1.0 | 1.1 | 1.2 | 1.3 | 1.2 | 1.1 | 1.1 | 1.0 | 0.9 | 0.8 | -0.4 | 28 | 72 |
| Ireland | 8.7 | 7.9 | 6.2 | 5.1 | 5.0 | 5.7 | 6.1 | 6.2 | 6.7 | 5.7 | 5.0 | 5.0 | 5.2 | -1.1 | 10 | 3798 |
| Greece | 7.1 | 7.0 | 7.4 | 7.5 | 6.0 | 8.2 | 9.0 | 10.0 | 8.9 | 9.6 | 9.1 | 8.9 | 8.3 | 1.0 | 3 | 6002 |
| Spain | 8.9 | 8.2 | 7.2 | 6.8 | 6.6 | 6.3 | 7.4 | 7.7 | 8.0 | 8.2 | 8.0 | 7.8 | 7.6 | 0.4 | 5 | 31747 |
| France | 7.2 | 7.4 | 7.2 | 7.4 | 9.4 | 9.9 | 9.7 | 9.5 | 9.8 | 10.1 | 10.3 | 10.4 | 9.9 | 2.7 | 2 | 108026 |
| Croatia | 2.8 | 3.0 | 3.2 | 3.1 | 3.0 | 3.2 | 3.0 | 3.2 | 3.1 | 3.2 | 3.0 | 2.9 | 3.1 | -0.1 | 16 | 611 |
| Italy | 4.9 | 4.8 | 4.1 | 5.1 | 4.3 | 5.0 | 5.9 | 6.0 | 6.5 | 6.2 | 5.8 | 5.8 | 5.8 | 1.7 | 8 | 42978 |
| Cyprus | 5.1 | 7.0 | 5.3 | 3.5 | 3.9 | 3.3 | 3.1 | 4.2 | 4.0 | 4.5 | 3.5 | 3.2 | 2.7 | -2.6 | 20 | 190 |
| Latvia | 3.8 | 3.4 | 2.6 | 3.0 | 3.6 | 3.9 | 4.0 | 3.8 | 4.0 | 3.9 | 3.8 | 3.6 | 3.3 | 0.7 | 15 | 299 |
| Lithuania | 1.8 | 1.7 | 1.7 | 2.2 | 2.5 | 2.3 | 2.2 | 1.6 | 1.7 | 1.7 | 1.4 | 1.3 | 1.1 | -0.6 | 27 | 155 |
| Luxembourg | 3.9 | 4.3 | 3.3 | 3.0 | 2.9 | 3.1 | 3.3 | 3.2 | 3.5 | 4.2 | 5.5 | 5.8 | 6.4 | 3.1 | 6 | 1518 |
| Hungary | 2.2 | 1.9 | 2.1 | 2.0 | 3.0 | 3.0 | 3.1 | 3.3 | 3.3 | 3.3 | 2.9 | 2.9 | 2.8 | 0.7 | 18 | 1386 |
| Malta | 4.6 | 4.8 | 3.9 | 3.2 | 3.1 | 3.1 | 3.0 | 2.7 | 2.7 | 3.2 | 3.6 | 3.5 | 4.2 | 0.3 | 13 | 164 |
| Netherlands | 4.5 | 4.6 | 4.1 | 3.8 | 3.7 | 3.2 | 3.1 | 3.4 | 4.2 | 4.0 | 4.3 | 4.3 | 4.3 | 0.2 | 12 | 12940 |
| Austria | 1.6 | 1.6 | 1.5 | 1.5 | 1.6 | 2.0 | 2.1 | 1.9 | 1.8 | 2.0 | 2.0 | 1.8 | 1.8 | 0.4 | 23 | 2995 |
| Poland | 4.4 | 4.3 | 4.3 | 4.5 | 4.5 | 4.4 | 4.6 | 4.9 | 4.9 | 5.2 | 5.5 | 5.2 | 4.9 | 0.6 | 11 | 8574 |
| Portugal | 6.1 | 6.4 | 6.1 | 6.1 | 5.7 | 5.7 | 5.6 | 5.5 | 5.8 | 6.1 | 6.1 | 6.3 | 6.4 | 0.3 | 7 | 4532 |
| Romania | 3.0 | 3.4 | 3.0 | 3.0 | 3.2 | 2.9 | 3.1 | 3.2 | 3.2 | 3.1 | 3.2 | 2.9 | 2.4 | -0.6 | 22 | 1278 |
| Slovenia | 1.6 | 1.5 | 1.5 | 1.5 | 1.6 | 1.6 | 1.7 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.6 | 0.1 | 24 | 276 |
| Slovakia | 1.5 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | -0.1 | 26 | 369 |
| Finland | 2.5 | 2.6 | 2.6 | 2.6 | 2.7 | 2.6 | 2.8 | 3.1 | 3.2 | 3.3 | 3.3 | 3.7 | 3.4 | 0.9 | 14 | 3400 |
| Sweden | 2.9 | 2.4 | 2.2 | 2.3 | 2.4 | 2.4 | 2.6 | 2.8 | 2.7 | 2.7 | 2.8 | 2.6 | 2.6 | 0.4 | 21 | 5399 |
| United Kingdom | 12.0 | 12.1 | 14.9 | 12.1 | 11.5 | 11.6 | 11.8 | 12.5 | 12.8 | 12.7 | 12.6 | 12.6 | 12.4 | -2.5 | 1 | 101530 |
| Iceland | 5.1 | 6.0 | 6.0 | 6.3 | 6.1 | 5.4 | 5.3 | 5.3 | 4.7 | 4.9 | 33.9 | 5.1 | 5.1 | -0.9 |  | 418 |
| Norway | 2.2 | 2.5 | 2.3 | 2.6 | 2.6 | 2.5 | 2.5 | 2.7 | 2.7 | 2.8 | 2.9 | 3.0 | 2.8 | 0.6 |  | 4169 |

[^97]Table 75: Taxes on property as \% of GDP - Recurrent taxes on immovable property

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c\|} \hline \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{array}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.2 | 1.2 | 1.2 | 1.3 | 1.4 | 1.4 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.5 | 0.3 |  | 242499 |
| EU-27 | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.1 | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.3 | 1.3 | 0.4 |  | 168738 |
| EA-19 | 0.9 | 0.9 | 0.9 | 0.9 | 1.1 | 1.2 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 0.5 |  | 151242 |
| Belgium | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 0.0 | 6 | 5638 |
| Bulgaria | 0.2 | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.1 | 21 | 169 |
| Czechia | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 25 | 423 |
| Denmark | 1.8 | 1.8 | 1.9 | 2.0 | 2.0 | 2.0 | 2.0 | 2.1 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 0.1 | 4 | 5913 |
| 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 | 19 | 14201 |
| Estonia | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | -0.1 | 24 | 58 |
| Ireland | 0.6 | 0.6 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 1.0 | 1.0 | 0.7 | 0.7 | 0.6 | 0.6 | -0.1 | 15 | 1866 |
| Greece | 0.9 | 0.9 | 0.8 | 1.0 | 1.0 | 1.9 | 2.2 | 2.7 | 2.5 | 2.7 | 2.7 | 2.7 | 2.6 | 1.8 | 3 | 4753 |
| Spain | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 1.0 | 1.2 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 0.4 | 7 | 14041 |
| France | 1.9 | 1.9 | 2.0 | 2.2 | 2.9 | 3.0 | 3.1 | 3.1 | 3.2 | 3.2 | 3.3 | 3.2 | 3.1 | 1.2 | 1 | 73750 |
| Croatia | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.1 | 14 | 344 |
| Italy | 0.8 | 0.8 | 0.6 | 0.6 | 0.6 | 0.6 | 1.5 | 1.4 | 1.7 | 1.7 | 1.4 | 1.4 | 1.4 | 0.8 | 5 | 24969 |
| Cyprus | 1.3 | 2.0 | 1.4 | 0.8 | 1.0 | 0.8 | 0.8 | 1.1 | 1.2 | 0.8 | 0.4 | 0.3 | 0.2 | -1.2 | 23 | 51 |
| Latvia | 0.6 | 0.5 | 0.4 | 0.6 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 0.8 | 0.4 | 12 | 223 |
| Lithuania | 0.3 | 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 | 22 | 135 |
| 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 | 27 | 39 |
| Hungary | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.2 | 18 | 639 |
| 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 | 0 |
| Netherlands | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.3 | 9 | 6753 |
| 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 | 26 | 724 |
| Poland | 1.2 | 1.1 | 1.2 | 1.2 | 1.1 | 1.1 | 1.2 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 0.0 | 8 | 5708 |
| Portugal | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.2 | 10 | 1635 |
| Romania | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.0 | 16 | 1090 |
| Slovenia | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.1 | 17 | 223 |
| Slovakia | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.0 | 20 | 369 |
| Finland | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.3 | 11 | 1813 |
| Sweden | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.0 | 13 | 3209 |
| United Kingdom | 2.9 | 2.9 | 3.0 | 3.2 | 3.1 | 3.1 | 3.1 | 3.1 | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | 0.1 | 2 | 73761 |
| Iceland | 1.3 | 1.4 | 1.6 | 1.6 | 1.6 | 1.5 | 1.4 | 1.4 | 1.4 | 1.3 | 1.4 | 1.5 | 1.5 | -0.1 |  | 321 |
| Norway | 0.2 | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.2 |  | 1480 |

[^98]Table 76: Taxes on property as \% of total taxation - Recurrent taxes on immovable property

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 3.3 | 3.2 | 3.1 | 3.4 | 3.7 | 3.7 | 4.1 | 4.1 | 4.2 | 4.3 | 4.1 | 4.0 | 3.9 | 0.8 |  | 242499 |
| EU-27 | 2.3 | 2.3 | 2.2 | 2.5 | 2.8 | 2.9 | 3.3 | 3.3 | 3.4 | 3.4 | 3.3 | 3.2 | 3.1 | 0.9 |  | 168738 |
| EA-19 | 2.3 | 2.3 | 2.2 | 2.5 | 2.9 | 3.0 | 3.4 | 3.4 | 3.5 | 3.5 | 3.4 | 3.3 | 3.2 | 1.0 |  | 151242 |
| Belgium | 2.8 | 2.8 | 2.8 | 2.9 | 2.9 | 2.9 | 2.8 | 2.8 | 2.9 | 2.9 | 2.9 | 2.9 | 2.7 | 0.0 | 8 | 5638 |
| Bulgaria | 0.5 | 0.5 | 0.6 | 0.9 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.0 | 0.4 | 21 | 169 |
| Czechia | 0.4 | 0.4 | 0.4 | 0.5 | 0.7 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.6 | 0.2 | 25 | 423 |
| Denmark | 3.8 | 3.8 | 4.2 | 4.5 | 4.5 | 4.5 | 4.4 | 4.4 | 4.2 | 4.4 | 4.4 | 4.3 | 4.4 | 0.2 | 4 | 5913 |
| Germany | 1.2 | 1.1 | 1.1 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | -0.1 | 20 | 14201 |
| Estonia | 0.8 | 0.7 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 | -0.3 | 24 | 58 |
| Ireland | 1.8 | 2.0 | 2.3 | 2.8 | 2.8 | 2.8 | 3.0 | 3.3 | 3.4 | 3.0 | 2.8 | 2.7 | 2.5 | 0.2 | 9 | 1866 |
| Greece | 2.9 | 2.8 | 2.6 | 3.1 | 3.2 | 5.8 | 6.2 | 7.6 | 6.9 | 7.3 | 7.1 | 6.9 | 6.6 | 4.1 | 3 | 4753 |
| Spain | 2.0 | 2.0 | 2.4 | 3.0 | 3.0 | 3.2 | 3.6 | 3.7 | 3.8 | 3.7 | 3.6 | 3.5 | 3.4 | 1.0 | 6 | 14041 |
| France | 4.4 | 4.5 | 4.6 | 5.1 | 6.8 | 7.0 | 6.9 | 6.8 | 6.9 | 7.0 | 7.1 | 7.0 | 6.7 | 2.1 | 2 | 73750 |
| Croatia | 1.4 | 1.5 | 1.7 | 1.6 | 1.8 | 1.8 | 1.8 | 1.8 | 1.9 | 1.8 | 1.8 | 1.8 | 1.7 | 0.1 | 15 | 344 |
| Italy | 1.9 | 1.9 | 1.4 | 1.4 | 1.5 | 1.6 | 3.6 | 3.2 | 3.9 | 3.9 | 3.4 | 3.4 | 3.4 | 1.9 | 5 | 24969 |
| Cyprus | 4.0 | 5.6 | 4.2 | 2.6 | 3.0 | 2.6 | 2.4 | 3.6 | 3.5 | 2.5 | 1.3 | 0.9 | 0.7 | -3.4 | 23 | 51 |
| Latvia | 1.9 | 1.7 | 1.5 | 2.0 | 2.5 | 2.7 | 2.6 | 2.6 | 2.7 | 2.7 | 2.8 | 2.7 | 2.5 | 1.0 | 10 | 223 |
| Lithuania | 1.1 | 0.9 | 0.9 | 1.1 | 1.3 | 1.1 | 1.0 | 1.0 | 1.1 | 1.2 | 1.1 | 1.0 | 1.0 | 0.1 | 22 | 135 |
| 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 | 27 | 39 |
| Hungary | 0.6 | 0.6 | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 1.5 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 0.6 | 18 | 639 |
| 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 | 0 |
| Netherlands | 1.5 | 1.5 | 1.5 | 1.7 | 1.7 | 1.7 | 1.8 | 2.0 | 2.4 | 2.3 | 2.2 | 2.2 | 2.3 | 0.8 | 12 | 6753 |
| 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 | 0.4 | 0.0 | 26 | 724 |
| Poland | 3.6 | 3.3 | 3.4 | 3.7 | 3.6 | 3.5 | 3.7 | 3.9 | 3.9 | 3.8 | 3.7 | 3.5 | 3.3 | -0.2 | 7 | 5708 |
| Portugal | 1.7 | 1.8 | 1.9 | 2.0 | 2.0 | 2.1 | 2.1 | 2.3 | 2.4 | 2.5 | 2.3 | 2.3 | 2.3 | 0.4 | 11 | 1635 |
| Romania | 2.0 | 2.3 | 2.1 | 2.4 | 2.5 | 2.3 | 2.3 | 2.3 | 2.3 | 2.2 | 2.3 | 2.4 | 2.0 | -0.1 | 13 | 1090 |
| Slovenia | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.3 | 1.4 | 1.5 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 0.2 | 17 | 223 |
| Slovakia | 1.4 | 1.3 | 1.3 | 1.4 | 1.4 | 1.4 | 1.5 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | -0.1 | 19 | 369 |
| Finland | 1.1 | 1.1 | 1.1 | 1.3 | 1.5 | 1.4 | 1.5 | 1.5 | 1.7 | 1.7 | 1.8 | 1.8 | 1.8 | 0.7 | 14 | 1813 |
| Sweden | 1.7 | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 | 1.8 | 1.9 | 1.9 | 1.8 | 1.7 | 1.6 | 1.6 | 0.0 | 16 | 3209 |
| United Kingdom | 8.7 | 8.6 | 8.6 | 9.8 | 9.3 | 9.2 | 9.4 | 9.4 | 9.3 | 9.2 | 9.0 | 9.0 | 9.0 | 0.4 | 1 | 73761 |
| Iceland | 3.2 | 3.7 | 4.5 | 5.2 | 4.8 | 4.4 | 4.2 | 4.1 | 3.7 | 3.8 | 2.7 | 3.9 | 4.0 | -0.6 |  | 321 |
| Norway | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.6 | 0.7 | 0.7 | 0.8 | 0.9 | 1.0 | 1.1 | 1.0 | 0.4 |  | 1480 |

[^99]Table 77: Taxes on property as \% of GDP - Other taxes on property

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ 2008-2018(\mathrm{pp}) \\ \hline \end{gathered}$ | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 1.1 | 1.1 | 1.1 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | -0.1 |  | 158651 |
| EU-27 | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 0.1 |  | 130881 |
| EA-19 | 1.1 | 1.1 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 1.0 | 1.0 | 1.0 | 1.0 | 1.1 | 1.1 | 0.1 |  | 121950 |
| Belgium | 1.9 | 1.8 | 1.8 | 1.6 | 1.8 | 2.0 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 2.3 | 0.5 | 2 | 10612 |
| Bulgaria | 0.4 | 0.5 | 0.5 | 0.3 | 0.2 | 0.2 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.0 | 19 | 290 |
| Czechia | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.1 | 22 | 737 |
| Denmark | 0.7 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.7 | 0.5 | 0.5 | 0.6 | -0.2 | 18 | 1645 |
| Germany | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.6 | 0.7 | 0.7 | 0.7 | 0.3 | 10 | 23280 |
| Estonia | 0.1 | 0.2 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 26 | 14 |
| Ireland | 2.2 | 1.8 | 1.1 | 0.7 | 0.6 | 0.8 | 0.9 | 0.8 | 1.0 | 0.6 | 0.5 | 0.5 | 0.6 | -0.5 | 14 | 1932 |
| Greece | 1.3 | 1.3 | 1.5 | 1.4 | 0.9 | 0.8 | 1.0 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.7 | -0.9 | 12 | 1249 |
| Spain | 2.5 | 2.3 | 1.5 | 1.2 | 1.1 | 0.9 | 1.2 | 1.3 | 1.4 | 1.5 | 1.5 | 1.4 | 1.5 | -0.1 | 3 | 17706 |
| France | 1.2 | 1.2 | 1.1 | 0.9 | 1.1 | 1.3 | 1.2 | 1.2 | 1.3 | 1.4 | 1.4 | 1.6 | 1.5 | 0.4 | 4 | 34276 |
| Croatia | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.0 | 20 | 267 |
| Italy | 1.2 | 1.2 | 1.1 | 1.5 | 1.2 | 1.4 | 1.0 | 1.2 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | -0.1 | 8 | 18009 |
| Cyprus | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.7 | 0.7 | 0.8 | 0.7 | 0.3 | 13 | 139 |
| Latvia | 0.6 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 23 | 76 |
| Lithuania | 0.2 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.0 | -0.2 | 27 | 20 |
| Luxembourg | 1.3 | 1.5 | 1.2 | 1.1 | 1.0 | 1.1 | 1.2 | 1.2 | 1.2 | 1.5 | 2.0 | 2.1 | 2.5 | 1.3 | 1 | 1479 |
| Hungary | 0.6 | 0.5 | 0.6 | 0.5 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.6 | 0.6 | 0.6 | 0.0 | 17 | 748 |
| Malta | 1.5 | 1.6 | 1.2 | 1.0 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.3 | 0.1 | 6 | 164 |
| Netherlands | 1.1 | 1.1 | 1.0 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.7 | 0.6 | 0.8 | 0.8 | 0.8 | -0.2 | 9 | 6187 |
| Austria | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.6 | 0.7 | 0.6 | 0.6 | 0.7 | 0.7 | 0.6 | 0.6 | 0.2 | 15 | 2271 |
| Poland | 0.3 | 0.3 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.6 | 0.6 | 0.6 | 0.3 | 16 | 2866 |
| Portugal | 1.4 | 1.5 | 1.3 | 1.2 | 1.1 | 1.2 | 1.1 | 1.1 | 1.1 | 1.2 | 1.3 | 1.4 | 1.4 | 0.1 | 5 | 2897 |
| Romania | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | -0.1 | 25 | 188 |
| Slovenia | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 24 | 53 |
| Slovakia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 0 |
| Finland | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.7 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.1 | 11 | 1587 |
| Sweden | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.4 | 0.5 | 0.2 | 21 | 2189 |
| United Kingdom | 1.1 | 1.2 | 2.2 | 0.7 | 0.7 | 0.8 | 0.8 | 1.0 | 1.1 | 1.1 | 1.2 | 1.2 | 1.1 | -1.0 | 7 | 27770 |
| Iceland | 0.7 | 0.9 | 0.5 | 0.3 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 15.9 | 0.4 | 0.4 | -0.1 |  | 97 |
| Norway | 0.7 | 0.8 | 0.7 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.7 | 0.0 |  | 2689 |

[^100]Table 78: Taxes on property as \% of total taxation - Other taxes on property

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | Difference 2008-2018 (pp) | Ranking 2018 | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 2.8 | 2.8 | 2.8 | 2.2 | 2.1 | 2.2 | 2.2 | 2.3 | 2.4 | 2.6 | 2.6 | 2.6 | 2.5 | -0.3 |  | 158651 |
| EU-27 | 2.7 | 2.6 | 2.3 | 2.2 | 2.1 | 2.2 | 2.1 | 2.2 | 2.3 | 2.4 | 2.4 | 2.5 | 2.4 | 0.1 |  | 130881 |
| EA-19 | 2.9 | 2.9 | 2.5 | 2.4 | 2.3 | 2.4 | 2.3 | 2.4 | 2.5 | 2.6 | 2.6 | 2.6 | 2.6 | 0.1 |  | 121950 |
| Belgium | 4.3 | 4.2 | 4.0 | 3.8 | 4.2 | 4.6 | 5.0 | 5.0 | 5.0 | 5.1 | 5.1 | 5.1 | 5.2 | 1.1 | 2 | 10612 |
| Bulgaria | 1.3 | 1.6 | 1.6 | 1.0 | 0.9 | 1.0 | 1.9 | 1.9 | 2.0 | 2.2 | 1.8 | 1.8 | 1.7 | 0.1 | 14 | 290 |
| Czechia | 0.9 | 0.9 | 0.9 | 0.8 | 0.9 | 0.8 | 0.9 | 1.0 | 1.0 | 1.1 | 1.1 | 1.0 | 1.0 | 0.1 | 22 | 737 |
| Denmark | 1.6 | 1.6 | 1.6 | 1.2 | 1.1 | 1.2 | 1.0 | 1.2 | 1.2 | 1.4 | 1.1 | 1.2 | 1.2 | -0.4 | 20 | 1645 |
| Germany | 1.1 | 1.2 | 1.1 | 1.0 | 1.0 | 1.1 | 1.2 | 1.3 | 1.4 | 1.7 | 1.8 | 1.7 | 1.7 | 0.7 | 13 | 23280 |
| Estonia | 0.4 | 0.6 | 0.3 | 0.0 | 0.1 | 0.2 | 0.3 | 0.3 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | -0.2 | 26 | 14 |
| Ireland | 6.9 | 5.9 | 3.9 | 2.4 | 2.1 | 2.9 | 3.1 | 2.8 | 3.4 | 2.6 | 2.2 | 2.3 | 2.6 | -1.3 | 8 | 1932 |
| Greece | 4.2 | 4.2 | 4.8 | 4.4 | 2.8 | 2.4 | 2.8 | 2.4 | 2.0 | 2.3 | 2.0 | 2.0 | 1.7 | -3.1 | 12 | 1249 |
| Spain | 7.0 | 6.2 | 4.8 | 3.9 | 3.5 | 3.0 | 3.8 | 4.0 | 4.2 | 4.5 | 4.4 | 4.3 | 4.2 | -0.6 | 3 | 17706 |
| France | 2.8 | 2.9 | 2.6 | 2.3 | 2.6 | 2.9 | 2.8 | 2.7 | 2.9 | 3.1 | 3.1 | 3.5 | 3.1 | 0.6 | 7 | 34276 |
| Croatia | 1.4 | 1.5 | 1.5 | 1.5 | 1.3 | 1.3 | 1.2 | 1.3 | 1.2 | 1.3 | 1.2 | 1.1 | 1.3 | -0.2 | 19 | 267 |
| Italy | 3.0 | 2.9 | 2.7 | 3.6 | 2.9 | 3.4 | 2.3 | 2.8 | 2.6 | 2.3 | 2.4 | 2.4 | 2.4 | -0.3 | 9 | 18009 |
| Cyprus | 1.1 | 1.3 | 1.1 | 0.9 | 0.9 | 0.7 | 0.7 | 0.6 | 0.5 | 2.0 | 2.2 | 2.4 | 1.9 | 0.8 | 11 | 139 |
| Latvia | 1.9 | 1.8 | 1.2 | 1.0 | 1.1 | 1.2 | 1.4 | 1.2 | 1.3 | 1.2 | 0.9 | 0.9 | 0.8 | -0.3 | 23 | 76 |
| Lithuania | 0.7 | 0.8 | 0.8 | 1.1 | 1.2 | 1.1 | 1.2 | 0.6 | 0.6 | 0.6 | 0.3 | 0.2 | 0.1 | -0.7 | 27 | 20 |
| Luxembourg | 3.7 | 4.1 | 3.1 | 2.8 | 2.7 | 2.9 | 3.1 | 3.1 | 3.3 | 4.0 | 5.3 | 5.6 | 6.3 | 3.1 | 1 | 1479 |
| Hungary | 1.5 | 1.3 | 1.4 | 1.3 | 2.2 | 2.1 | 2.1 | 1.8 | 1.9 | 1.9 | 1.5 | 1.6 | 1.5 | 0.1 | 17 | 748 |
| Malta | 4.6 | 4.8 | 3.9 | 3.2 | 3.1 | 3.1 | 3.0 | 2.7 | 2.7 | 3.2 | 3.6 | 3.5 | 4.2 | 0.3 | 4 | 164 |
| Netherlands | 3.1 | 3.1 | 2.7 | 2.1 | 2.0 | 1.5 | 1.3 | 1.4 | 1.8 | 1.7 | 2.0 | 2.1 | 2.1 | -0.6 | 10 | 6187 |
| Austria | 1.1 | 1.1 | 1.0 | 1.0 | 1.1 | 1.5 | 1.6 | 1.4 | 1.3 | 1.5 | 1.6 | 1.4 | 1.4 | 0.4 | 18 | 2271 |
| Poland | 0.8 | 1.0 | 0.9 | 0.7 | 0.9 | 0.9 | 0.8 | 1.0 | 1.0 | 1.4 | 1.8 | 1.7 | 1.6 | 0.8 | 15 | 2866 |
| Portugal | 4.4 | 4.6 | 4.2 | 4.1 | 3.7 | 3.6 | 3.5 | 3.2 | 3.3 | 3.6 | 3.8 | 4.0 | 4.1 | -0.1 | 5 | 2897 |
| Romania | 0.9 | 1.1 | 0.9 | 0.6 | 0.6 | 0.5 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 | 0.5 | 0.4 | -0.5 | 24 | 188 |
| Slovenia | 0.4 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 25 | 53 |
| Slovakia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 28 | 0 |
| Finland | 1.4 | 1.5 | 1.4 | 1.3 | 1.2 | 1.1 | 1.3 | 1.5 | 1.5 | 1.5 | 1.5 | 1.8 | 1.6 | 0.2 | 16 | 1587 |
| Sweden | 1.1 | 0.7 | 0.7 | 0.6 | 0.7 | 0.7 | 0.8 | 0.8 | 0.8 | 0.9 | 1.1 | 1.0 | 1.1 | 0.4 | 21 | 2189 |
| United Kingdom | 3.4 | 3.5 | 6.3 | 2.3 | 2.2 | 2.4 | 2.4 | 3.1 | 3.4 | 3.4 | 3.6 | 3.6 | 3.4 | -2.9 | 6 | 27770 |
| Iceland | 1.8 | 2.3 | 1.5 | 1.1 | 1.2 | 1.0 | 1.2 | 1.2 | 1.0 | 1.1 | 31.2 | 1.2 | 1.2 | -0.3 |  | 97 |
| Norway | 1.6 | 1.9 | 1.7 | 2.0 | 1.9 | 1.8 | 1.8 | 2.0 | 1.9 | 1.8 | 1.9 | 2.0 | 1.8 | 0.1 |  | 2689 |

[^101]Table 79: Implicit Tax rate on consumption, \%

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{gathered}$ | Ranking 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 16.1 | 16.2 | 15.8 | 15.2 | 15.8 | 16.2 | 16.2 | 16.3 | 16.4 | 16.6 | 16.7 | 16.8 | 16.9 | 1.1 |  |
| EU-27 | 16.7 | 16.8 | 16.3 | 15.7 | 16.2 | 16.4 | 16.5 | 16.6 | 16.8 | 17.0 | 17.1 | 17.2 | 17.3 | 1.0 |  |
| EA-19 | 16.1 | 16.3 | 15.7 | 15.2 | 15.7 | 15.9 | 16.0 | 16.1 | 16.3 | 16.5 | 16.6 | 16.7 | 16.8 | 1.1 |  |
| Belgium | 18.1 | 18.3 | 17.6 | 17.1 | 17.6 | 17.4 | 17.4 | 17.3 | 17.4 | 17.3 | 17.9 | 17.9 | 18.0 | 0.4 | 18 |
| Bulgaria | 20.2 | 19.4 | 21.3 | 18.6 | 18.0 | 17.9 | 18.3 | 19.7 | 18.9 | 20.1 | 20.6 | 20.3 | 19.9 | -1.4 | 12 |
| Czechia | 16.3 | 17.2 | 16.7 | 16.8 | 17.1 | 18.5 | 19.3 | 19.7 | 18.9 | 20.0 | 20.1 | 20.4 | 20.1 | 3.4 | 10 |
| Denmark | 27.6 | 28.2 | 26.3 | 25.2 | 25.4 | 25.4 | 25.4 | 25.1 | 24.8 | 24.8 | 25.0 | 24.9 | 25.0 | -1.3 | 2 |
| Germany | 15.6 | 16.8 | 16.7 | 16.6 | 16.3 | 16.7 | 16.4 | 16.2 | 16.3 | 16.4 | 16.2 | 16.2 | 16.2 | -0.5 | 24 |
| Estonia | 20.1 | 20.9 | 18.3 | 21.7 | 20.7 | 21.2 | 21.4 | 20.5 | 21.3 | 21.9 | 22.8 | 22.6 | 22.5 | 4.3 | 4 |
| Ireland | 22.3 | 21.4 | 19.2 | 18.0 | 18.4 | 18.2 | 18.5 | 19.3 | 20.2 | 20.4 | 20.5 | 20.4 | 19.6 | 0.4 | 13 |
| Greece | 14.3 | 14.5 | 13.9 | 12.8 | 14.4 | 15.2 | 15.3 | 15.5 | 15.8 | 15.9 | 17.4 | 17.3 | 17.6 | 3.7 | 20 |
| Spain | 13.8 | 13.2 | 11.2 | 9.3 | 11.7 | 11.3 | 11.5 | 12.8 | 13.2 | 13.7 | 13.7 | 13.7 | 13.8 | 2.6 | 28 |
| France | 16.7 | 16.4 | 16.1 | 15.6 | 15.8 | 16.2 | 16.4 | 16.5 | 16.8 | 17.0 | 17.2 | 17.5 | 17.9 | 1.8 | 19 |
| Croatia | 22.2 | 21.8 | 21.7 | 20.9 | 21.7 | 20.5 | 21.5 | 21.7 | 21.7 | 22.7 | 23.0 | 23.3 | 23.8 | 2.1 | 3 |
| Italy | 15.1 | 15.1 | 14.4 | 14.2 | 14.8 | 15.0 | 15.4 | 15.2 | 15.6 | 15.6 | 15.9 | 15.7 | 15.7 | 1.3 | 25 |
| Cyprus | 18.2 | 18.8 | 18.4 | 17.2 | 16.6 | 15.6 | 15.7 | 15.1 | 16.5 | 16.2 | 16.6 | 17.3 | 18.2 | -0.2 | 16 |
| Latvia | 16.3 | 16.6 | 15.4 | 15.4 | 15.8 | 16.1 | 16.7 | 16.9 | 17.6 | 18.2 | 19.2 | 19.2 | 20.1 | 4.7 | 11 |
| Lithuania | 14.7 | 15.8 | 15.6 | 14.5 | 15.5 | 15.6 | 15.1 | 15.2 | 15.5 | 16.0 | 16.1 | 16.5 | 16.6 | 1.0 | 23 |
| Luxembourg | : | : | : | : | : | : |  | : | : | 22.2 | 21.8 | 21.1 | 21.3 | : | 7 |
| Hungary | 20.3 | 21.2 | 20.7 | 21.4 | 21.5 | 21.4 | 22.9 | 24.6 | 25.4 | 26.4 | 25.5 | 25.3 | 26.4 | 5.7 | 1 |
| Malta | 17.0 | 17.2 | 17.6 | 17.1 | 16.7 | 17.1 | 16.8 | 17.0 | 18.3 | 18.1 | 18.8 | 19.8 | 20.3 | 2.7 | 9 |
| Netherlands | 18.5 | 18.2 | 18.4 | 17.8 | 17.8 | 17.6 | 17.3 | 17.6 | 17.8 | 18.1 | 18.8 | 18.8 | 19.0 | 0.6 | 15 |
| Austria | 18.0 | 18.3 | 18.2 | 18.0 | 17.9 | 17.9 | 18.0 | 17.9 | 17.9 | 18.0 | 18.1 | 18.2 | 18.1 | -0.1 | 17 |
| Poland | 18.2 | 18.9 | 18.5 | 16.4 | 17.7 | 17.9 | 16.7 | 16.5 | 16.8 | 17.2 | 17.8 | 18.5 | 19.1 | 0.5 | 14 |
| Portugal | 17.4 | 16.6 | 15.8 | 14.3 | 15.1 | 15.8 | 15.7 | 15.5 | 15.8 | 16.1 | 16.3 | 16.6 | 16.7 | 0.9 | 22 |
| Romania | 16.1 | 15.7 | 15.4 | 14.1 | 16.3 | 18.0 | 18.0 | 18.2 | 17.7 | 18.9 | 15.8 | 14.6 | 15.3 | 0.0 | 26 |
| Slovenia | 20.9 | 21.2 | 21.3 | 20.3 | 20.3 | 20.2 | 20.3 | 21.5 | 21.9 | 22.1 | 21.9 | 21.9 | 21.7 | 0.4 | 6 |
| Slovakia | 16.2 | 16.6 | 15.3 | 14.1 | 14.5 | 16.3 | 15.1 | 16.1 | 16.6 | 17.1 | 16.8 | 17.3 | 17.3 | 2.0 | 21 |
| Finland | 22.7 | 22.1 | 21.4 | 20.8 | 20.7 | 21.9 | 21.9 | 22.2 | 21.9 | 21.7 | 22.3 | 22.2 | 22.5 | 1.1 | 5 |
| Sweden | 21.1 | 21.3 | 21.5 | 21.0 | 21.3 | 20.8 | 20.4 | 20.2 | 20.1 | 20.5 | 20.8 | 21.0 | 21.2 | -0.3 | 8 |
| United Kingdom | 13.7 | 13.7 | 13.3 | 12.6 | 13.9 | 14.9 | 14.7 | 14.6 | 14.6 | 14.8 | 14.7 | 14.8 | 14.8 | 1.5 | 27 |
| Iceland | 24.5 | 22.9 | 19.8 | 17.4 | 17.9 | 17.9 | 18.0 | 17.6 | 17.6 | 17.9 | 18.0 | 19.0 | 18.5 | -1.3 |  |
| Norway | 25.0 | 25.5 | 24.0 | 23.1 | 23.5 | 23.5 | 23.5 | 23.5 | 23.3 | 22.8 | 22.8 | 22.9 | 22.9 | -1.0 |  |

[^102]Table 80: Implicit Tax rate on labour, \%

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 35.2 | 35.4 | 35.6 | 35.1 | 35.1 | 35.6 | 35.8 | 36.0 | 35.9 | 35.7 | 35.9 | 36.2 | 36.3 | 0.7 |  |
| EU-27 | 37.3 | 37.5 | 37.3 | 36.8 | 36.7 | 37.2 | 37.7 | 38.0 | 38.1 | 38.0 | 38.0 | 38.2 | 38.2 | 0.9 |  |
| EA-19 | 37.3 | 37.6 | 37.5 | 37.1 | 37.0 | 37.5 | 38.1 | 38.4 | 38.5 | 38.4 | 38.3 | 38.5 | 38.6 | 1.0 |  |
| Belgium | 42.4 | 42.5 | 42.6 | 42.3 | 42.9 | 43.2 | 43.0 | 43.2 | 43.1 | 43.3 | 41.9 | 41.7 | 41.2 | -1.3 | 5 |
| Bulgaria | 29.6 | 30.4 | 27.4 | 25.7 | 23.4 | 23.8 | 23.5 | 23.4 | 24.3 | 23.9 | 23.8 | 24.4 | 24.7 | -2.7 | 28 |
| Czechia | 41.0 | 41.7 | 39.9 | 37.5 | 38.4 | 39.0 | 38.6 | 39.1 | 39.4 | 39.2 | 39.8 | 40.1 | 40.6 | 0.8 | 7 |
| Denmark | 35.7 | 35.6 | 35.6 | 33.8 | 33.6 | 33.6 | 34.1 | 33.6 | 33.1 | 34.0 | 34.6 | 34.7 | 34.6 | -1.0 | 13 |
| Germany | 37.2 | 37.3 | 37.7 | 37.1 | 36.2 | 36.4 | 36.6 | 36.9 | 36.9 | 36.9 | 37.2 | 37.7 | 37.9 | 0.2 | 11 |
| Estonia | 33.7 | 33.9 | 33.5 | 34.7 | 36.3 | 35.1 | 34.7 | 34.5 | 34.2 | 33.6 | 33.8 | 33.5 | 33.1 | -0.4 | 17 |
| Ireland | 26.0 | 26.0 | 25.6 | 27.9 | 28.9 | 31.4 | 32.0 | 32.1 | 33.3 | 32.7 | 32.5 | 32.3 | 32.9 | 7.3 | 18 |
| Greece | 36.9 | 38.2 | 37.5 | 34.4 | 35.2 | 35.8 | 40.8 | 40.3 | 39.1 | 39.8 | 41.0 | 43.3 | 43.2 | 5.6 | 2 |
| Spain | 32.3 | 33.1 | 31.6 | 30.5 | 31.1 | 31.9 | 32.6 | 32.7 | 33.3 | 32.6 | 33.0 | 33.6 | 34.2 | 2.6 | 14 |
| France | 39.1 | 38.9 | 38.9 | 38.6 | 38.5 | 39.4 | 40.2 | 40.9 | 41.2 | 41.2 | 41.1 | 41.2 | 40.9 | 2.0 | 6 |
| Croatia | 30.1 | 30.7 | 31.1 | 31.3 | 31.1 | 30.2 | 30.3 | 30.5 | 31.8 | 31.5 | 30.9 | 30.2 | 30.9 | -0.2 | 21 |
| Italy | 41.6 | 43.5 | 43.7 | 43.6 | 43.9 | 43.4 | 44.0 | 44.2 | 43.6 | 43.4 | 42.5 | 42.6 | 42.7 | -1.0 | 3 |
| Cyprus | 22.5 | 21.9 | 22.2 | 22.7 | 23.2 | 23.1 | 23.2 | 22.7 | 24.6 | 25.4 | 25.4 | 25.8 | 26.6 | 4.4 | 25 |
| Latvia | 32.4 | 30.1 | 28.4 | 30.4 | 33.0 | 34.3 | 34.2 | 32.6 | 31.5 | 30.0 | 29.5 | 30.0 | 29.4 | 1.0 | 24 |
| Lithuania | 33.4 | 33.0 | 32.2 | 31.0 | 30.5 | 30.7 | 31.0 | 31.2 | 31.4 | 31.5 | 31.6 | 31.2 | 31.8 | -0.4 | 19 |
| Luxembourg | 28.3 | 28.7 | 29.3 | 29.2 | 29.8 | 30.4 | 30.9 | 31.6 | 31.0 | 31.5 | 31.5 | 31.1 | 31.1 | 1.9 | 20 |
| Hungary | 38.3 | 40.8 | 42.3 | 40.3 | 38.6 | 38.3 | 40.2 | 40.1 | 40.6 | 41.4 | 41.4 | 39.6 | 38.9 | -3.4 | 10 |
| Malta | 22.6 | 21.0 | 21.1 | 21.6 | 21.3 | 22.2 | 22.2 | 22.5 | 22.6 | 21.8 | 22.6 | 23.5 | 25.7 | 4.7 | 26 |
| Netherlands | 32.0 | 31.4 | 31.9 | 31.4 | 31.8 | 32.1 | 32.2 | 32.2 | 32.0 | 32.6 | 32.7 | 32.8 | 33.2 | 1.4 | 16 |
| Austria | 41.9 | 42.0 | 42.3 | 41.3 | 41.5 | 41.8 | 42.0 | 42.4 | 42.7 | 43.0 | 41.4 | 41.3 | 41.5 | -0.8 | 4 |
| Poland | 32.8 | 31.0 | 29.5 | 29.2 | 29.0 | 30.2 | 31.4 | 32.4 | 32.3 | 33.1 | 33.0 | 33.6 | 33.8 | 4.3 | 15 |
| Portugal | 24.3 | 24.6 | 24.7 | 24.8 | 24.5 | 26.1 | 25.8 | 28.8 | 29.5 | 29.8 | 29.5 | 29.2 | 29.4 | 4.7 | 23 |
| Romania | 30.0 | 34.0 | 30.2 | 32.1 | 30.1 | 33.1 | 33.4 | 34.0 | 32.2 | 31.3 | 27.9 | 28.5 | 30.7 | 0.4 | 22 |
| Slovenia | 37.3 | 35.9 | 35.8 | 35.1 | 34.9 | 35.2 | 35.3 | 35.0 | 35.3 | 35.8 | 35.7 | 35.6 | 36.0 | 0.2 | 12 |
| Slovakia | 32.0 | 32.4 | 34.2 | 32.9 | 33.6 | 32.9 | 33.6 | 36.0 | 36.0 | 36.6 | 43.9 | 43.9 | 43.8 | 9.6 | 1 |
| Finland | 40.4 | 40.1 | 40.6 | 39.8 | 38.5 | 39.1 | 39.7 | 39.9 | 40.5 | 40.4 | 40.9 | 39.8 | 39.2 | -1.5 | 9 |
| Sweden | 42.6 | 41.0 | 40.8 | 39.2 | 38.9 | 38.8 | 38.6 | 38.5 | 38.3 | 38.8 | 39.8 | 40.0 | 39.6 | -1.2 | 8 |
| United Kingdom | 26.0 | 25.9 | 26.4 | 25.3 | 26.2 | 26.4 | 25.7 | 25.1 | 24.9 | 24.9 | 25.4 | 25.8 | 25.6 | -0.8 | 27 |
| Iceland | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Norway | 36.5 | 35.9 | 35.5 | 35.6 | 36.1 | 36.2 | 36.2 | 36.2 | 36.2 | 35.9 | 35.9 | 36.0 | 35.8 | 0.3 |  |

[^103]Table 81: Implicit Tax rate on energy, in euro per tonne of oil equivalent (TOE)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \hline \text { Difference 2008- } \\ 2018(p p) \\ \hline \end{gathered}$ | Ranking 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 186.2 | 191.5 | 187.5 | 197.1 | 199.4 | 218.3 | 225.9 | 230.9 | 249.6 | 255.6 | 255.5 | 255.5 | 261.9 | 74.3 |  |
| EU-27 | 178.2 | 182.2 | 182.2 | 193.1 | 194.1 | 213.2 | 219.7 | 225.7 | 241.2 | 242.1 | 246.4 | 248.1 | 254.8 | 72.5 |  |
| EA-19 | 188.5 | 190.1 | 189.0 | 203.9 | 202.0 | 224.4 | 231.7 | 238.1 | 255.8 | 255.9 | 261.5 | 265.2 | 271.5 | 82.5 |  |
| Belgium | 126.9 | 138.9 | 136.1 | 145.2 | 150.7 | 178.9 | 183.1 | 178.9 | 202.8 | 202.1 | 224.7 | 240.4 | 242.4 | 106.3 | 11 |
| Bulgaria | 63.3 | 89.1 | 106.3 | 108.7 | 105.0 | 106.2 | 109.8 | 123.6 | 117.7 | 134.6 | 127.6 | 133.7 | 145.5 | 39.2 | 27 |
| Czechia | 102.2 | 112.7 | 129.7 | 127.6 | 131.3 | 146.2 | 137.2 | 128.7 | 128.8 | 133.5 | 139.5 | 145.1 | 166.7 | 37.0 | 24 |
| Denmark | 321.9 | 346.8 | 332.8 | 362.4 | 370.1 | 402.6 | 425.1 | 442.0 | 451.4 | 423.8 | 419.2 | 394.0 | 393.4 | 60.6 | 2 |
| Germany | 209.4 | 214.2 | 209.2 | 226.1 | 209.2 | 232.7 | 226.1 | 219.4 | 232.4 | 226.7 | 223.2 | 225.0 | 229.7 | 20.5 | 13 |
| Estonia | 83.9 | 93.7 | 103.0 | 128.5 | 130.0 | 138.7 | 148.9 | 145.3 | 164.0 | 175.9 | 199.9 | 209.0 | 210.8 | 107.8 | 16 |
| Ireland | 168.8 | 168.8 | 168.4 | 190.1 | 209.8 | 245.9 | 247.6 | 252.2 | 259.7 | 270.0 | 267.7 | 275.2 | 255.7 | 87.3 | 8 |
| Greece | 122.3 | 131.1 | 142.0 | 152.2 | 234.1 | 242.6 | 290.6 | 346.1 | 341.4 | 324.7 | 314.2 | 341.6 | 335.4 | 193.3 | 3 |
| Spain | 146.7 | 148.2 | 152.4 | 160.3 | 161.9 | 159.5 | 160.3 | 199.7 | 203.4 | 216.4 | 209.2 | 209.2 | 210.2 | 57.8 | 17 |
| France | 182.4 | 185.3 | 181.5 | 188.7 | 193.7 | 210.7 | 209.9 | 219.2 | 240.2 | 261.6 | 276.9 | 296.5 | 318.6 | 137.1 | 4 |
| Croatia | 119.4 | 122.1 | 115.5 | 120.7 | 135.9 | 117.3 | 115.4 | 136.0 | 160.9 | 171.0 | 184.7 | 186.5 | 208.3 | 92.8 | 18 |
| Italy | 259.3 | 252.9 | 240.3 | 274.5 | 275.4 | 324.9 | 375.8 | 380.2 | 422.4 | 391.6 | 411.0 | 399.5 | 397.6 | 157.2 | 1 |
| Cyprus | 155.7 | 155.3 | 154.6 | 157.2 | 182.4 | 199.6 | 205.1 | 235.1 | 255.0 | 242.2 | 234.0 | 236.2 | 248.7 | 94.1 | 9 |
| Latvia | 76.2 | 89.3 | 106.0 | 110.5 | 110.8 | 128.7 | 136.0 | 155.7 | 171.2 | 191.5 | 202.4 | 199.7 | 200.0 | 94.0 | 19 |
| Lithuania | 79.9 | 88.1 | 97.1 | 110.5 | 102.4 | 103.9 | 105.3 | 112.4 | 119.0 | 128.1 | 132.8 | 136.9 | 145.9 | 48.8 | 26 |
| Luxembourg | 194.0 | 204.4 | 209.7 | 210.4 | 205.1 | 221.6 | 232.4 | 226.4 | 226.1 | 218.3 | 211.0 | 209.7 | 219.1 | 9.4 | 15 |
| Hungary | 108.7 | 120.6 | 125.4 | 114.7 | 122.9 | 119.4 | 118.9 | 117.3 | 123.8 | 122.8 | 128.0 | 128.0 | 127.8 | 2.4 | 28 |
| Malta | 143.5 | 203.1 | 172.0 | 191.3 | 184.3 | 217.6 | 213.9 | 204.6 | 234.9 | 240.7 | 248.7 | 247.6 | 245.0 | 72.9 | 10 |
| Netherlands | 203.7 | 195.9 | 211.2 | 225.2 | 217.0 | 231.7 | 224.1 | 242.6 | 264.8 | 260.4 | 268.4 | 272.2 | 288.2 | 76.9 | 6 |
| Austria | 151.4 | 161.3 | 165.7 | 168.8 | 163.4 | 184.0 | 184.9 | 182.2 | 187.3 | 189.6 | 187.9 | 193.6 | 195.5 | 29.8 | 20 |
| Poland | 100.1 | 117.4 | 127.7 | 106.7 | 124.9 | 131.1 | 134.1 | 132.8 | 148.0 | 156.7 | 150.1 | 153.4 | 163.9 | 36.2 | 25 |
| Portugal | 171.4 | 177.7 | 178.0 | 177.0 | 175.5 | 175.6 | 176.5 | 178.6 | 182.5 | 199.0 | 218.0 | 219.7 | 224.8 | 46.7 | 14 |
| Romania | 67.2 | 87.4 | 79.8 | 85.7 | 99.3 | 99.0 | 101.2 | 116.9 | 146.8 | 165.2 | 166.8 | 146.8 | 167.8 | 88.0 | 23 |
| Slovenia | 147.2 | 165.0 | 167.2 | 219.1 | 219.8 | 213.3 | 242.4 | 251.1 | 266.5 | 271.3 | 271.9 | 274.7 | 272.3 | 105.1 | 7 |
| Slovakia | 77.9 | 89.6 | 101.1 | 101.0 | 106.4 | 136.8 | 142.1 | 148.9 | 163.2 | 167.8 | 171.8 | 170.5 | 177.4 | 76.4 | 21 |
| Finland | 112.6 | 111.5 | 125.2 | 129.9 | 122.7 | 156.9 | 159.1 | 161.1 | 163.1 | 172.1 | 180.8 | 176.3 | 176.7 | 51.5 | 22 |
| Sweden | 223.0 | 224.4 | 228.5 | 221.3 | 237.5 | 250.9 | 256.8 | 257.6 | 243.5 | 242.2 | 253.8 | 244.2 | 234.7 | 6.1 | 12 |
| United Kingdom | 241.7 | 255.8 | 224.4 | 225.5 | 237.2 | 255.8 | 270.7 | 267.7 | 310.0 | 353.2 | 321.7 | 310.2 | 313.9 | 89.5 | 5 |

[^104]Table 82: Implicit Tax rate on energy deflated, in euro (base year 2010), per tonne of oil equivalent (TOE)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Ranking 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 192.6 | 192.6 | 188.4 | 201.1 | 199.4 | 215.6 | 217.9 | 221.4 | 235.4 | 234.0 | 236.6 | 236.0 | 239.2 | 50.8 |  |
| EU-27 | 190.6 | 189.3 | 184.6 | 195.9 | 194.1 | 210.5 | 214.1 | 217.4 | 230.7 | 228.6 | 231.1 | 229.9 | 233.4 | 48.8 |  |
| EA-19 | 200.3 | 197.1 | 192.0 | 205.2 | 202.0 | 222.0 | 226.4 | 229.8 | 244.6 | 241.3 | 244.5 | 245.6 | 248.2 | 56.2 |  |
| Belgium | 135.0 | 145.0 | 139.4 | 147.9 | 150.7 | 175.7 | 176.4 | 170.2 | 191.0 | 187.9 | 205.3 | 215.9 | 214.4 | 75.1 | 11 |
| Bulgaria | 80.0 | 101.4 | 111.8 | 109.9 | 105.0 | 100.3 | 102.0 | 115.7 | 109.7 | 122.4 | 113.1 | 114.1 | 119.3 | 7.5 | 27 |
| Czechia | 122.4 | 127.7 | 129.4 | 131.5 | 131.3 | 142.1 | 134.5 | 128.4 | 133.0 | 135.0 | 138.0 | 137.8 | 150.4 | 21.0 | 24 |
| Denmark | 356.9 | 374.9 | 345.7 | 374.0 | 370.1 | 400.2 | 412.4 | 425.8 | 430.2 | 402.5 | 396.3 | 368.0 | 365.0 | 19.3 | 1 |
| Germany | 220.4 | 221.6 | 214.4 | 227.6 | 209.2 | 230.2 | 220.4 | 209.8 | 218.1 | 209.1 | 203.5 | 203.0 | 204.2 | -10.2 | 14 |
| Estonia | 102.4 | 101.9 | 104.7 | 130.8 | 130.0 | 131.6 | 135.8 | 127.4 | 139.7 | 148.2 | 165.5 | 167.0 | 161.1 | 56.4 | 20 |
| Ireland | 157.4 | 155.5 | 155.7 | 184.1 | 209.8 | 242.2 | 238.6 | 240.0 | 247.4 | 238.7 | 237.3 | 241.2 | 222.3 | 66.6 | 9 |
| Greece | 136.3 | 141.3 | 146.7 | 153.2 | 234.1 | 240.7 | 289.4 | 352.9 | 354.6 | 338.4 | 328.4 | 354.8 | 346.5 | 199.8 | 3 |
| Spain | 155.5 | 152.0 | 152.9 | 160.5 | 161.9 | 159.5 | 160.5 | 199.2 | 203.3 | 215.1 | 207.3 | 204.5 | 203.2 | 50.4 | 15 |
| France | 193.7 | 191.8 | 183.6 | 190.7 | 193.7 | 208.7 | 205.5 | 213.0 | 232.0 | 249.9 | 263.1 | 280.5 | 299.0 | 115.4 | 4 |
| Croatia | 137.1 | 134.8 | 119.0 | 122.7 | 135.9 | 117.8 | 115.4 | 136.0 | 161.9 | 171.5 | 183.5 | 181.5 | 197.9 | 78.9 | 16 |
| Italy | 277.9 | 264.4 | 245.4 | 275.7 | 275.4 | 319.8 | 364.2 | 364.3 | 401.1 | 368.4 | 382.3 | 369.1 | 364.1 | 118.7 | 2 |
| Cyprus | 170.7 | 165.4 | 157.9 | 160.2 | 182.4 | 196.4 | 198.5 | 229.7 | 252.8 | 242.3 | 236.1 | 234.2 | 243.3 | 85.4 | 8 |
| Latvia | 90.4 | 88.6 | 94.5 | 109.6 | 110.8 | 120.6 | 121.4 | 137.5 | 148.8 | 166.5 | 174.5 | 167.2 | 161.0 | 66.5 | 21 |
| Lithuania | 94.1 | 95.6 | 96.0 | 113.0 | 102.4 | 98.6 | 97.2 | 102.4 | 107.4 | 115.6 | 117.9 | 116.6 | 120.2 | 24.2 | 26 |
| Luxembourg | 214.9 | 223.1 | 220.3 | 218.0 | 205.1 | 211.5 | 216.3 | 207.2 | 201.4 | 194.1 | 186.1 | 181.9 | 185.4 | -34.9 | 17 |
| Hungary | 122.9 | 123.0 | 122.1 | 119.5 | 122.9 | 118.5 | 118.4 | 116.4 | 123.3 | 119.8 | 124.4 | 119.0 | 117.3 | -4.8 | 28 |
| Malta | 162.0 | 223.1 | 183.4 | 198.6 | 184.3 | 213.0 | 205.2 | 192.8 | 216.4 | 216.6 | 220.6 | 214.3 | 207.7 | 24.3 | 12 |
| Netherlands | 215.2 | 202.7 | 213.7 | 227.3 | 217.0 | 231.3 | 220.5 | 235.7 | 256.6 | 250.4 | 256.9 | 257.3 | 266.5 | 52.8 | 6 |
| Austria | 162.1 | 169.0 | 170.3 | 170.3 | 163.4 | 180.7 | 177.9 | 172.5 | 173.6 | 171.8 | 167.5 | 170.6 | 169.4 | -1.0 | 18 |
| Poland | 111.0 | 121.9 | 118.4 | 117.5 | 124.9 | 131.0 | 132.9 | 131.7 | 145.6 | 153.0 | 152.3 | 149.1 | 157.7 | 39.3 | 22 |
| Portugal | 182.7 | 184.0 | 181.1 | 178.1 | 175.5 | 176.0 | 177.6 | 175.8 | 178.4 | 190.7 | 205.4 | 203.9 | 205.3 | 24.2 | 13 |
| Romania | 81.5 | 86.6 | 75.2 | 89.3 | 99.3 | 96.0 | 99.2 | 109.9 | 136.4 | 149.6 | 149.0 | 127.4 | 140.1 | 65.0 | 25 |
| Slovenia | 164.0 | 176.4 | 171.1 | 216.9 | 219.8 | 211.1 | 238.8 | 243.4 | 257.2 | 259.2 | 257.9 | 256.4 | 248.7 | 77.6 | 7 |
| Slovakia | 99.5 | 102.7 | 104.1 | 101.5 | 106.4 | 134.5 | 138.0 | 143.9 | 158.0 | 162.8 | 167.6 | 164.3 | 167.5 | 63.4 | 19 |
| Finland | 121.8 | 117.3 | 127.8 | 130.4 | 122.7 | 152.9 | 150.6 | 148.6 | 148.1 | 153.7 | 161.1 | 156.0 | 153.1 | 25.3 | 23 |
| Sweden | 237.5 | 232.3 | 238.1 | 248.8 | 237.5 | 235.0 | 229.6 | 226.7 | 221.5 | 221.7 | 231.7 | 222.0 | 222.0 | -16.1 | 10 |
| United Kingdom | 209.2 | 216.7 | 215.0 | 237.8 | 237.2 | 253.6 | 246.6 | 250.8 | 270.7 | 276.1 | 278.0 | 281.4 | 282.0 | 67.0 | 5 |

[^105]Table 83: Total payable tax credits as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{array}{\|c} \hline \text { Difference } \\ \text { 2008-2018 (pp) } \\ \hline \end{array}$ | $\begin{aligned} & \text { Revenue } 2018 \\ & \text { (million EUR) } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | : | : | : | : | : | : | : | : | : | 0.3 | : | : | : | : |  |
| EU-27 | : | : | : | : | : | : | : | : | : | : | : |  | : |  |  |
| EA-19 | : | : | : | : | : | : | : | : | : | 0.4 | 0.4 | 0.4 | 0.5 | : | 52669 |
| Belgium | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.4 | 0.5 | 0.4 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 873 |
| Bulgaria | : | : | : | : |  | : | : | : |  | : | : |  | : | : |  |
| Czechia | 0.4 | 0.4 | 0.6 | 0.6 | 0.6 | 0.6 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.1 | 1466 |
| Denmark | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 515 |
| Germany | : | : | : | : | : | : | : | : | : | : | : |  | : | : |  |
| Estonia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Ireland | 0.6 | 0.4 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.5 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | -0.4 | 472 |
| Greece | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Spain | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.3 | 0.1 | 3117 |
| France | 0.3 | 0.5 | 0.6 | 1.0 | 0.9 | 0.7 | 0.7 | 0.6 | 1.0 | 1.2 | 1.2 | 1.3 | 1.5 | 0.9 | 36197 |
| Croatia | : | : | : | : | : |  | : |  | : | : | : | : |  | : |  |
| Italy | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 | 0.8 | 0.9 | 0.7 | 0.9 | 0.6 | 0.6 | 11410 |
| Cyprus | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Latvia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Lithuania | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Luxembourg | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Hungary | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : |  | : |  |
| Netherlands |  |  | : |  |  | : |  | : |  | : | : |  | : |  |  |
| Austria | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | -0.1 | 330 |
| Poland | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Portugal | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Romania | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Slovenia | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Slovakia | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | -0.1 | 270 |
| Finland | : |  | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Sweden | : | : | : | : | : | : | : | : | : | : | : | : | $\therefore$ | . |  |
| United Kingdom | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 5663 |
| Iceland | : | , | : | : | : | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | : | 24 |
| Norway | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 438 |

[^106]Table 84: Transfer component of payable tax credits as \% of GDP

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | $\begin{gathered} \text { Difference } \\ \text { 2008-2018 (pp) } \end{gathered}$ | Revenue 2018 (million EUR) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| EU-27 | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| EA-19 | : | : | . | : | : | . | : | : | : | : | : | : | : | : |  |
| Belgium | 0.0 | 0.1 | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 291 |
| Bulgaria |  | : | : | : |  | : | : | : | : |  | : | : | : |  |  |
| Czechia | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.0 | 339 |
| 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 | 26 |
| Germany | : | : | : | : | . | : | : | . | - | : | : | , | : | : |  |
| Estonia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Ireland | : | : | - | - | : | - | - | - | - | - | - | - | - | : |  |
| Greece | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Spain | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.2 | 0.1 | 2151 |
| France | : |  | : |  | 0.4 | 0.3 | 0.2 | 0.2 | 0.4 | 0.5 | 0.5 | 0.6 | 0.7 | : | 15925 |
| Croatia | : | : | : | : | : | : | : |  | , | . | 5 |  | - |  |  |
| Italy | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 | 0.2 | 0.5 | 0.4 | 0.2 | 0.4 | 0.1 | 0.1 | 2642 |
| Cyprus | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Latvia | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Lithuania | : | : | : |  | : | : | : | - | - | : | : | - | - | : |  |
| Luxembourg | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Hungary | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Malta | : | : | : | : | : | : | : | : | : | : | : | : | : | : |  |
| Netherlands | : | : | : | : | - | : | : | - | : | : | : | : | : | : |  |
| Austria | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 100 |
| Poland | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Portugal | : |  | : | : | : | : | : | : | : | : |  | : | : | : |  |
| Romania | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Slovenia | - | . | , | - | - | : | : | - | - | : |  | - |  | : |  |
| Slovakia | : | : | - | : | : | : | : | : | : | : | : | : | : | : |  |
| Finland | : | : | : | : | : | : | : | : | : | . | : | : | : | : |  |
| Sweden |  | : | : |  | : | : | : | : | : | : | : | : | : | : |  |
| United Kingdom | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0 |
| Iceland |  | : | : | : |  | 0.0 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.1 | 0.1 |  | 20 |
| Norway | 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 | 0.1 | 337 |

[^107]Table 85: Effective average tax rates, large corporations in non-financial sector (computed at corporate level, for average asset composition and funding sources), \%

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | $\begin{gathered} \text { Difference } \\ 2009-2019(\mathrm{pp}) \end{gathered}$ | Ranking 2019 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| EU-28 | 22.7 | 22.1 | 21.3 | 21.6 | 21.0 | 20.8 | 20.8 | 21.1 | 21.1 | 21.0 | 20.9 | 19.9 | 19.9 | 19.7 | -1.9 |  |
| EU-27 | 22.5 | 21.9 | 21.1 | 21.3 | 20.8 | 20.6 | 20.7 | 21.0 | 21.1 | 21.0 | 20.9 | 19.8 | 19.8 | 19.7 | -1.7 |  |
| EA-19 | 24.1 | 23.4 | 22.5 | 22.9 | 22.2 | 21.9 | 22.1 | 22.8 | 22.8 | 22.8 | 22.7 | 21.7 | 21.7 | 21.5 | -1.4 |  |
| Belgium | 25.7 | 25.4 | 24.9 | 24.7 | 25.3 | 25.9 | 26.3 | 26.5 | 26.7 | 27.8 | 28.3 | 29.3 | 24.9 | 25.0 | 0.3 | 6 |
| Bulgaria | 13.2 | 8.8 | 8.9 | 8.8 | 8.8 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 9.0 | 0.2 | 28 |
| Czechia | 21.0 | 21.0 | 18.4 | 17.5 | 16.7 | 16.7 | 16.7 | 16.7 | 16.7 | 16.7 | 16.7 | 16.7 | 16.7 | 16.7 | -0.8 | 18 |
| Denmark | 25.1 | 22.5 | 22.6 | 22.6 | 22.6 | 22.6 | 22.0 | 22.0 | 22.2 | 21.3 | 20.0 | 20.1 | 19.8 | 19.8 | -2.8 | 13 |
| Germany | 35.5 | 35.5 | 28.2 | 28.0 | 28.0 | 28.2 | 28.2 | 28.2 | 28.2 | 28.2 | 28.2 | 28.8 | 28.9 | 28.9 | 0.9 | 3 |
| Estonia | 18.1 | 17.3 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 15.7 | 15.7 | 15.7 | 15.7 | 13.9 | -2.6 | 24 |
| Ireland | 14.4 | 14.4 | 14.4 | 14.4 | 14.4 | 14.4 | 14.4 | 14.4 | 14.4 | 14.1 | 14.1 | 14.1 | 14.1 | 14.1 | -0.3 | 23 |
| Greece | 25.2 | 21.7 | 21.8 | 30.5 | 21.0 | 17.5 | 17.5 | 24.1 | 24.5 | 27.5 | 27.6 | 27.6 | 27.6 | 26.6 | -3.9 | 4 |
| Spain | 36.5 | 34.5 | 32.8 | 32.8 | 32.8 | 31.9 | 32.4 | 32.9 | 32.6 | 32.7 | 30.1 | 30.1 | 30.1 | 30.1 | -2.7 | 2 |
| France | 34.4 | 34.6 | 34.6 | 34.7 | 32.8 | 32.8 | 34.2 | 34.7 | 38.3 | 38.3 | 38.4 | 33.4 | 33.4 | 33.4 | -1.3 | 1 |
| Croatia | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 16.5 | 14.8 | 14.8 | 14.8 | -1.7 | 21 |
| Italy | 31.8 | 31.8 | 27.3 | 27.5 | 27.5 | 24.9 | 25.1 | 25.1 | 24.2 | 23.8 | 23.6 | 23.7 | 24.6 | 24.6 | -2.9 | 7 |
| Cyprus | 10.6 | 10.6 | 10.6 | 10.6 | 11.6 | 11.6 | 11.9 | 15.2 | 15.2 | 12.7 | 13.1 | 12.5 | 13.0 | 13.4 | 2.8 | 25 |
| Latvia | 14.3 | 14.3 | 13.8 | 13.8 | 11.8 | 12.2 | 12.4 | 12.1 | 14.3 | 14.3 | 14.3 | 14.3 | 16.7 | 16.7 | 2.9 | 18 |
| Lithuania | 16.0 | 15.2 | 12.7 | 16.8 | 12.7 | 12.7 | 12.7 | 13.6 | 13.6 | 13.6 | 13.6 | 13.6 | 13.6 | 12.7 | -4.1 | 26 |
| Luxembourg | 25.9 | 25.9 | 25.9 | 25.0 | 25.0 | 24.9 | 24.9 | 25.5 | 25.5 | 25.5 | 25.5 | 23.7 | 22.8 | 21.8 | -3.2 | 10 |
| Hungary | 16.3 | 19.5 | 19.5 | 19.5 | 19.1 | 19.3 | 19.3 | 19.3 | 19.3 | 19.3 | 19.3 | 11.1 | 11.1 | 11.1 | -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 | 24.3 | 24.4 | 25.3 | -6.9 | 5 |
| Netherlands | 26.7 | 23.1 | 23.1 | 22.2 | 22.2 | 21.8 | 22.6 | 21.6 | 22.6 | 22.5 | 22.5 | 22.5 | 22.5 | 22.5 | 0.3 | 9 |
| Austria | 23.0 | 23.0 | 23.0 | 22.7 | 22.7 | 23.0 | 23.0 | 23.0 | 23.0 | 23.0 | 23.1 | 23.1 | 23.1 | 23.1 | 0.4 | 8 |
| Poland | 17.1 | 17.4 | 17.4 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 17.5 | 16.6 | -0.9 | 20 |
| Portugal | 24.6 | 23.7 | 23.7 | 23.7 | 26.2 | 26.2 | 28.4 | 28.4 | 28.4 | 26.6 | 26.6 | 20.0 | 21.4 | 21.4 | -2.3 | 11 |
| Romania | 14.7 | 14.8 | 14.8 | 14.8 | 14.8 | 14.8 | 14.8 | 14.8 | 14.8 | 14.8 | 14.7 | 14.7 | 14.7 | 14.7 | -0.1 | 22 |
| Slovenia | 22.3 | 20.9 | 20.0 | 19.1 | 18.2 | 18.2 | 16.4 | 15.5 | 15.5 | 15.5 | 15.5 | 17.3 | 17.3 | 17.3 | -1.8 | 17 |
| Slovakia | 16.8 | 16.8 | 16.8 | 16.8 | 16.8 | 16.8 | 16.8 | 20.3 | 19.4 | 19.6 | 19.6 | 18.7 | 18.7 | 18.7 | 1.9 | 16 |
| Finland | 24.5 | 24.5 | 24.5 | 23.6 | 23.9 | 24.7 | 23.3 | 22.6 | 18.6 | 18.9 | 19.1 | 19.5 | 19.6 | 19.6 | -4.0 | 14 |
| Sweden | 24.6 | 24.6 | 24.6 | 23.2 | 23.2 | 23.2 | 23.2 | 19.4 | 19.4 | 19.4 | 19.4 | 19.4 | 19.4 | 19.4 | -3.8 | 15 |
| United Kingdom | 29.2 | 29.3 | 28.0 | 28.3 | 28.4 | 26.9 | 25.2 | 24.3 | 22.4 | 21.5 | 21.5 | 20.5 | 20.6 | 20.2 | -8.1 | 12 |

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

[^108]
## Annex B: Methodology and explanatory notes

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

This methodological note explains the methods of, and the reasoning behind, the calculation of the various ratios presented in the report; approaching them in the order in which they appear in each country table in Part 2 and in the tables in the Annex A of the report. Given that Sections A and B ('Tax structure by tax type' and 'Tax structure by level of government') follow European System of National and Regional Accounts (ESA 2010) classifications $\left({ }^{(77)}\right.$, a simple description of the aggregates and the data sources is provided. Sections C to E ('Tax structure by economic function', 'Environmental taxes' and 'Property taxes') and Section F ('Implicit tax rates') present statistics developed by the European Commission Directorate-General (DG) for Taxation and Customs Union specifically for this publication, so the reasoning will be delved into in greater detail, with attention given to both their theoretical and their practical limitations. This note concludes with an indepth discussion of the approaches used in calculating the split of personal income tax according to its sources, a process critical to the creation of meaningful statistics for Sections $C$ and $F$.

## Data sources

The primary cut-off date for most of the data in this report was 5 December 2019. This concerns the national accounts data and the more disaggregated tax data submitted to Eurostat (the national tax list or NTL) that were used for the classification of revenue according to economic functions and to determine the level of environmental and property taxes. The data for the denominator of the ITRs on capital and corporate income in Part 1 were downloaded on 12 February 2020. In a very few cases, estimates at the detailed level have been used if statistics were not available; in those cases, the estimates were either supplied by Member State administrations or computed using proxies.

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

## Data coverage

This publication presents time series of tax revenue (including taxes levied on behalf of the institutions of the European Union) and tax rates for the EU Member States $\left(^{(8)}\right.$, Iceland and Norway. The seven EU outermost regions - Martinique, Guadeloupe, French Guiana and Réunion, Saint-Barthélemy, Saint-Martin, Madeira, the Azores and the Canary Islands - are covered in the tables presenting tax revenue data as part of their countries. However, they are not covered in the tables presenting tax rates.

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

## Ranking

In all the tables of Annex A, a ranking is given whereby the Member State with the highest ratio is listed with number 1 , the second with number 2 and so on. The ranking refers to the order of the Member States for each specific ratio and only includes those Member States for which 2018 data are available in the respective table. The rankings are also shown in the country tables in Part 2 of the report. No ranking is given if more than $10 \%$ of the data points are missing or not available.

## Averages

This report computes weighted averages for three groups of countries: the EU as a whole (EU-28 and EU-

[^109]27) and the euro area (EA-19). The average computed for the taxes received by the State Government refers to the Länder in Austria and Germany, the gewesten en gemeenschappen/régions et communautés in Belgium and comunidades autónomas in Spain. The EU aggregates for state government and social security funds are calculated over all Member States.

## Ratios to GDP

Throughout the report many revenue indicators are presented as a percentage of GDP (gross domestic product). The GDP data used for the report were directly provided by Eurostat from October 2019 to be in line with the NTL data used in this report.

## 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 Sections 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 data consistent with those of countries that use the timeadjusted 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 that generated the tax liability took
place or when the amount of taxes was determined in the case of some income taxes. This adjustment may be based on the average time difference between the activity and cash receipt.
(b) A method based on declarations and assessments. In this case an adjustment needs to be made for amounts assessed or declared but unlikely to be collected. These amounts have to be eliminated from government revenue, either by using a taxspecific 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 countries concerned, 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 ( $1+\mathrm{D} .995$ 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; the other (the 'transfer component') is the remainder left over if the total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment.

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

## Section A: Tax structure by tax type

## Definitions

'Total taxes (including compulsory actual social contributions)' are defined in this report as taxes on production and imports (D.2), current taxes on income and wealth (D.5), capital taxes (D.91) and compulsory actual social contributions (D.611c + D.613c). Indirect taxes, direct taxes and social contributions add up to the total of taxes and compulsory actual social contributions received by the general government and the institutions of the European Union (S13_S212).
'Taxes (excluding social contributions)' are defined as'total taxes (including compulsory actual social contributions)' minus actual compulsory social contributions.
'Indirect taxes' are defined in this report as taxes linked to production and imports (code D. 2 in the ESA 2010 system), i.e. as compulsory levies on producer units in respect of the production or importation of goods and services or the use of factors of production. They include VAT, import duties, excise duties and other specific taxes on services (transport, insurance etc.) and on financial and capital transactions. They also include taxes on production (D.29) defined as 'taxes that enterprises incur as a result of engaging in production', such as professional licences, taxes on land and building and payroll taxes.

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

- VAT: value added-type taxes (D.211).
- Taxes and duties on imports excluding VAT (D.212).
- Taxes on products, except VAT and import duties (D214)
- Other taxes on production (D.29).
'Direct taxes' are defined as current taxes on income and wealth (D.5) plus capital taxes including taxes such as inheritance or gift taxes (D.91). Income tax (D.51) is a subcategory that includes personal income tax (PIT) and corporate income tax (CIT), along with capital gains taxes.

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

- Personal income tax: taxes on individual or households income including holding gains (D.51a + D.51c1).
- CIT: taxes on the income or profits of corporations including holding gains (D.51b + D.51c2).
- Other income and capital taxes: other taxes on income corresponding to other taxes on holding gains (D.51c3), taxes on winnings from lottery or gambling (D.51dD) and other taxes on income n.e.c. (D.51e), taxes on capital defined as other current taxes (D.59) and capital taxes (D.91).
'Actual compulsory social contributions' are paid by employers and employees on the basis of a work contract, or by self- and non-employed persons. They can be split into three subcategories.
- Compulsory employers' actual social contributions (D.611c).
- Compulsory employees' social contributions (D.613ce).
- Compulsory social contributions by self- and nonemployed persons (D.613cs and D.613cn).


## Different indicators of tax burden

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

The definition employed in this report thus corresponds to indicator 2 of the four indicators of general

Graph A.1: Sensitivity analysis: role of imputed social contributions and voluntary actual social contributions 2018 (\% of GDP)


Source: Eurostat (online data code: gov_10a_taxag)
government and European Union levies issued by Eurostat (see Box A.1).

In practice, imputed social contributions relate to governments, which do not pay actual contributions for their employees but nevertheless guarantee them a pension upon retirement; imputed social contributions represent the contributions the government should pay to a pension fund in order to provide a pension of an equivalent amount to its employees. Imputed social contributions are not therefore based on actual transactions. Including imputed social contributions in the definition of compulsory levies would allow greater comparability over time and across countries, given
that some governments make actual contributions for their employees while others simply pay social benefits to their employees as their entitlement arises. Ultimately, it is found that, while including imputed social contributions (along with households' social contribution supplements and social insurance scheme service charges) in the definition of total taxes would result in a non-negligible level shift, yielding an increase in the tax ratio for the EU-27 average of around 0.9 percentage points (see Graph A.1), the development of the ratios over time remain relatively stable. The inclusion of imputed social contributions does however result in a different ranking of Member States by the size of their tax burden.

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

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

Taxes on production and imports (D.2)

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

Source: Eurostat

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

It should also be noted that in some countries nontax 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.

## Section B: Tax structure by level of government

## Definitions

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

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

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

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

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

A further issue that should be noted, which affects the classification of revenues to the EU institutions (S.212), concerns banking levies collected by Member States
and transferred to the Single Resolution Fund (SRF). It was decided by the Committee of Monetary Financial and Balance of Payments Statistics that this was an EU tax and that the 2015 contributions raised by the national resolution authority/national resolution fund to be transferred to the SRF in 2016 should be recorded as an EU tax in 2015, leading to deductions as tax refunds from the EU taxes to be paid in the period from 2016 to 2023. If a Member State had used all or part of the contributions for national resolution measures in 2015, the 2015 contributions were still to be considered as an EU tax for the full amount and the resolution measures are deemed to be carried out on behalf of the EU. However, not all Member States have implemented this provision yet in their reported statistics, and there are therefore differences between countries in the level of government classification of the related revenues.

## Country-specific information

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

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

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

## Section C: Tax structure by type of tax base

## Data sources

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

The detailed revenue data and the economic function code allocation for each country and each tax are available on the 'Economic Analysis' website of DG Taxation and Customs Union.

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

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


## Methodology and breakdown of taxes by type of tax base

Taxes on consumption, labour and capital add up to the total of taxes received by general government ${ }^{(9)}$. The separation of taxes by type of tax base inevitably leads to simplifications and somewhat hybrid categories. A number of borderline cases and approximations had to be taken into account to arrive at a final classification of taxes. Tax data are not always recorded in sufficient detail to identify individual taxes and allocate them to the corresponding tax-base categories. In addition, some specific national features required special treatment. The degree of decomposition provided by national statistical offices makes it sometimes difficult to identify
subcategories. General guidelines for the allocation of the taxes are given in Boxes C. 1 to C. 5 below. However, exceptions are made if necessary to reflect the true nature of a tax. Borderline cases, which mainly regard the split between taxes on stocks of capital and on consumption, are discussed with Member States.

A key methodological problem when it comes to classifying tax by type of tax base is that some taxes relate to multiple sources of income. This holds most notably for the personal income tax. Therefore, a method was developed to break down personal income tax revenue, in most cases using unpublished data supplied by the national tax administrations. A breakdown of the personal income tax according to four sources of taxable income (labour, capital, self-employment income, and social transfers and pensions) is carried out by Member States' authorities according to a countryspecific methodology (the 'PIT split'). Member States use data sets of individual taxpayers (Belgium, Denmark, Germany, France, Ireland, Luxembourg, Latvia, Malta, Netherlands, Poland, Slovenia, Finland, Sweden and United Kingdom) or income class data based on the data set of individual taxpayers (Bulgaria, Greece, Spain, Italy, Cyprus, Lithuania,) or tax receipts from withholding and income tax statistics with certain corrections (Czechia, Estonia, Hungary, Austria, Portugal, Romania) ( ${ }^{(2)}$ ).

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 2018 split was considered equal to that of 2017. Tables F. 1 to F. 4 give all the details of the PIT split provided by each Member State. In some cases the number of estimates for the PIT split still falls short of the ideal, which to a limited extent affects the accuracy of the distribution of taxes by type of tax base and, therefore, of the implicit tax rates (ITRs). Additional details are given in a later section of this methodological note.

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

[^110]been used to distribute their revenue across the different groups of tax base.

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


## Taxes on consumption

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

- Value-added-type taxes (D.211).
- Taxes and duties on imports excluding VAT (D.212).
- Taxes on products except VAT and import duties (D.214), which include excise duties. Those taxes paid by companies on products used for production have been excluded from the category of consumption taxes, whenever the level of detail enabled their identification ${ }^{(21)}$. Some categories have been allocated to capital, such as stamp taxes (D.214b), when they could be identified as related to the stock exchange market or real-estate investment. Taxes on financial and capital transactions (D.214c), along with some export duties and monetary compensatory amounts on exports ( D .214 k ), have also been recorded as capital taxes.
- Other taxes on production (D.29). These are typical borderline cases since this category includes several taxes or professional licences paid by companies 'as a result of engaging in production'. Total wage bill and payroll taxes (D.29c) have been classified as a tax on labour; taxes on land, buildings and other structures (D.29a) have been classified as taxes on the stock of capital. However, taxes on international transactions (D.29d), taxes on pollution (D.29f) and the under-compensation of VAT (flat-rate system) (D. 29 g ) have been considered as consumption taxes
- Some taxes defined as current taxes (D.5) in ESA 2010 such as poll taxes, expenditure taxes or payments by households for licences have been attributed to consumption since they are expenditures made by households to obtain specific goods and services.

[^111]Box C.1: Definition of taxes on consumption

```
D. }211\mathrm{ Value added type taxes
D. }212\mathrm{ Taxes and duties on imports excluding VAT
D. }214\mathrm{ 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\mathrm{ 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\mathrm{ Other current taxes:
    D.59b Poll taxes
    D.59c Expenditure taxes
    D.59d Payments by households for licences
```


## Taxes on labour

## TAXES ON EMPLOYED LABOUR INCOME

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

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

## Box C.2: Definition of taxes on labour

## Employed labour

From D. 51 Taxes on income:
D.51a+D.51c1 Taxes on individual or household income including holding gains (part raised on labour income) From D. 29 Other current taxes:
D.29c Total wage bill and payroll taxes

From D. 611 Employers' actual social contributions:
D.611c Compulsory employers' actual social contributions

From D. 613 Households' actual social contributions:
D.613ce Compulsory employees' actual social contributions

## Non-employed labour

From D. 51 Taxes on income:
D.51A+D.51c1 Taxes on individual or household income including holding gains (part raised on social transfers and pensions)
From D. 613 Households' actual social contributions:
D. $613 \mathrm{cs}+$ D. 613 cn Compulsory actual social contributions by self- and non-employed persons (part paid by social transfer recipients)

## TAXES ON NON-EMPLOYED LABOUR INCOME

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

## TAXES ON THE INCOME OF THE SELF-EMPLOYED

The question arose whether part of the self-employed income should be treated as a remuneration of labour and whether the related taxes should be included in taxes on labour. The best compromise between economic rationale and data availability was to consider self-employment income to be income from capital: self-employed income is genuinely an entrepreneurial income, and the self-employed take the risk of incurring losses when exercising their activity. Personal income taxes, along with social contributions of the self-
employed are, therefore, allocated to the capital income subcategory for the self-employed. This assumption includes the part of self-employment income equivalent to the remuneration of self-employment own labour. For some Member States, this assumption does not reflect the situation of some of the self-employed, whose economic status or income does not significantly differ from those of wage earners. In Italy, for example, the National Statistical Office (ISTAT) provides official estimates of the percentages of 'mixed income' that can be attributed to labour and capital.

## Taxes on capital

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

Box C.3: Definition of taxes on capital

```
    Capital and business income taxes:
From D.51-Taxes on income:
    D.51a+D.51c1 Taxes on individual or household income including holding gains (part paid on capital and self-
    employed income)
    D.51b+D.51c2 Taxes on the income or profits of corporations including holding gains
    D.51c3 Other taxes on holding gains
    D.51d Taxes on winnings from lottery and gambling
    D.51e Other taxes on income n.e.c.
From D.613-Households actual social contributions:
    D.613cs Compulsory actual social contributions by self-employed
    Taxes on stocks (wealth):
From D.214-Taxes on products, except VAT and import taxes:
    D.214b Stamp taxes
    D.214c Taxes on financial and capital transactions
    D.214k Export duties and monetary compensatory amounts on exports
From D.29- Other taxes on production:
    D.29a Taxes on land, buildings or other structures
    D.29b Taxes on the use of fixed assets
    D.29e Business and professional licences
    D.29h Other taxes on production n.e.c.
From D.59- Other current taxes:
    D.59a Current taxes on capital
    D.59f Other current taxes on capital n.e.c.
D. }91\mathrm{ 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 entrepreneurialactivity (part of D.51a + D.51c1) and CIT (D.51b + D.51c2), along with 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 subheadings of 'Capital and business income taxes'.

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

## Taxes on the income of corporations

## From D.51-Taxes on income:

D.51b+D.51c2 Taxes on the income or profits of corporations including holding gains
'Taxes on capital stock' include the wealth tax (D.59a), capital taxes (D.91) including the inheritance tax (D.91a), the real-estate tax (D.29a) and taxes on the use of fixed assets (D.29b). Professional and business licences (D.29e) and some taxes on products (from the category D.214),
and possible other taxes and levies that could be regarded as a prerequisite for entering into production if not allocated elsewhere, would fit in this category even if the tax base is not the stock of wealth.

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 selfemployed 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

## Section D: Environmental taxes

The definition of an environmental tax in 'Environmental taxes - A statistical guide' (European Commission, 2013a) refers to a tax 'whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA as a tax ${ }^{\prime}\left({ }^{(22)}\right.$. Details on the classification of environmental taxes can also be found in that document. While the motivation for introducing the taxes - fiscal or environmental - is not decisive for the classification, its impact on costs and prices is. As the statistical guide states: 'The definition puts emphasis on the effect of a given tax in terms of its impact on the cost of activities and the prices of products that have a negative effect on the environment. The environmental effect of a tax comes primarily through the impact it has on the relative prices of products and on the level of activities, in combination with the relevant price elasticities.'

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

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

- Energy taxes include taxes on energy products used for both transport and stationary purposes (denoted ' $E$ ' in the NTL). The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. Note that $\mathrm{CO}_{2}$ taxes are included under energy taxes (rather than under pollution taxes), as it is often not possible
to identify them separately in tax statistics. A further disaggregation is provided for energy taxes, namely a category giving the tax revenues stemming from the transport use of fuels. Transport fuel taxes include only those taxes that are levied on the transport use of fuels/energy products (including $\mathrm{CO}_{2}$ taxes) and hence form a subgroup of energy taxes. The derivation of these data is explained under the heading 'Estimation of revenues from transport fuel taxes' in the next subsection.
- Transport taxes (excluding fuel) mainly include taxes related to the ownership and use of motor vehicles (denoted ' $T$ ' in the NTL). Taxes on other transport equipment (e.g. planes) and related transport services (e.g. duties on charter or schedule flights or air passenger tax) are also included here, when they conform to the general definition of environmental taxes. The transport taxes may be 'one-off' taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. As indicated by the title, taxes on petrol, diesel and other transport fuels are not included here but are included under energy taxes.
- 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 $\mathrm{CO}_{2}$ taxes, which, as discussed above, are included under energy taxes. The second group - resource taxes - includes any tax linked to extraction or use of a natural resource. This means that licences paid for hunting, fishing and the like are classified as resource taxes, because these activities deplete natural resources. Note that as of the 2013 edition of this publication, taxes on the extraction of oil or gas are no longer booked as resource taxes, in line with the statistical guideline.

[^112]The taxes included as environmental taxes and their respective categories are listed in the NTL for each Member State on the webpage of DG Taxation and Customs Union and on the Eurostat website.

## Estimation of revenues from transport fuel taxes

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

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

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

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

## The following data sources are available:

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

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

The following additional assumptions are needed for the calculations:

- Data on final energy consumption uses tonnes (or toe or TJ ) as a measure of the volume of liquid components, whereas excise duties for petrol and
diesel are defined as euro/litre. For diesel/gas oil the 'typical' conversion factor suggested by Eurostat of $1185 / 10000 \mathrm{~kg}$ is used.
- Moreover, usually more than one tax rate is in place for a product category used for transport purposes. Tax rates on transport diesel are often differentiated according to the diesel's sulphur or biodiesel content; LPG used for public transport is often taxed at reduced rates or tax exempt altogether. If multiple tax rates do not permit the application of the general formula 'tax rate $\times$ amount of transport fuel in litres', a different approach is used. Transport tax revenues are derived as the difference between total tax revenues according to the product category given by the ED data, namely (III) Diesel or (IV) LPG and methane, and the non-transport tax revenues. Calculating non-transport tax revenues by applying the general formula proved feasible as non-transport tax rates are usually less differentiated.

As the ED data do not necessarily follow the ESA 2010 methodology used in the NTL, further adjustments have to be made to derive the amount of transport fuel taxes according to the ESA 2010 methodology. First, the shares of transport fuel taxes in mineral oil taxes and in overall energy taxes in ED data are calculated. This is achieved by the division of the estimated transport fuel taxes by (VI) Total revenues from all mineral oils and by (X) Total revenues from all energy products and electricity, respectively. The resulting shares are then applied to the respective categories in the NTL. Preferably, the ED share of transport fuel taxes to mineral oil taxes is applied to the NTL category of mineral oil tax revenues, as the
concepts for mineral oil taxes as given in the NTL and in the ED data are usually closely linked. The application of this share hence gives a proxy of 'tax revenues stemming from the transport use of fuels' according to the ESA 2010 methodology, which is the one published in the report. In case of unavailability of the mineral oil taxes category in the NTL, the share of transport fuel taxes to energy taxes resulting from the ED data is applied to energy taxes in the NTL.

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

While the estimation principles are comparable across countries, the extent to which the different sources have been used varies a lot across countries and over time. The full estimation method described above has been used when the only information available is fuel tax revenues from the NTL. For other countries, total revenues attributed to transport fuel taxes were directly provided by the ministry of finance. Others provided the directly usable share of the fuel tax revenues that are to be attributed to transport fuel taxes. When data are provided on a cash basis, the share of total fuel taxes on a cash base is calculated and applied to ESA 2010 accrual data available in the NTLs ${ }^{\left({ }^{23}\right)}$. In other cases a breakdown of excise revenues was also provided by type of fuel. Each fuel was then attributed to transport or stationary uses (possibly broken down with the help of energy balances)

## Section E: Property taxes

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

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

[^113]Box E.1: Taxes on property - classification

| OECD classification | 2008 SNA | 2010 ESA | ESA2010 classification | Taxation <br> Trends report |
| :---: | :---: | :---: | :---: | :---: |
| 4000 Taxes on property |  |  |  | Taxes on property |
| 4100 Recurrent taxes on immovable property 4110 Households 4120 Other | $\begin{aligned} & \text { D.59-8.63(a) } \\ & \text { D.29-7.97(b) } \end{aligned}$ | $\begin{aligned} & \text { D.59a } \\ & \text { D.29a } \end{aligned}$ | Current taxes on capital Taxes on land, buildings or other structures | Recurrent taxes on immovable property |
| 4200 Recurrent net wealth 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 | Other |
| 4320 Gift taxes | D.91-10.207b | D.91a | Taxes on capital transfers | property |
| 4400 Taxes on financial and capital | D.59-7.95d; | D.214b, c | Stamp taxes | taxes |
| transactions | D.29-7.96e |  | Taxes on financial and capital transactions |  |
| 4500 Other non-recurrent taxes on property | D.91-10.207a | D.91b | Capital levies |  |
| 4600 Other recurrent taxes on property | D.59-8.63c | D.59a | Current taxes on capital |  |

In this publication the overall level of property taxes is thus obtained by aggregating the relevant revenue of the following ESA categories: D.214b, D.214c, D.29a, D.59a, D.91a and D.91b. The total is split between recurrent taxes (D.29a + D.59a (excluding wealth taxes)) on immovable property and other property taxes (D.214b, c + D.59a + D.91a, b). D.59a appears in the two groups of property taxes; wealth-related taxes are excluded from recurrent property taxes and included only in the second group 'Other property taxes'. Given the broad definition of the statistical categories some additional adjustments were made by national statistical offices: exclusion of recurrent taxes on motor vehicles,
roads, boats, farm contributions, stamp taxes on alcohol, tobacco (from D.214b, C) and other exclusions from D.29a and D.59a in a number of countries (Belgium, Czechia, France, Croatia, Italy, Cyprus, Latvia, Netherlands, Austria, Portugal, Romania, Slovenia, Slovakia and United Kingdom). The detailed list of taxes included in the computation of property taxes for every country is available in the NTL published online.

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

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

In this 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 Section C. They are computed as the ratio of total tax revenues of the category (consumption, labour, and capital) to a proxy of the potential tax base defined using the production and income accounts of the national accounts.

## Data sources

National accounts data used in the construction of the denominator are extracted from the Eurostat public database, with further national accounts data acquired for calculating the bases of the implicit tax rates on capital and capital income. The numerators are taken from the ratios calculated in Section C. In some cases, limitations in data availability may affect or prevent the calculation of the ITR. The ITR on capital is the most complex of the ITRs and suffers from problems related to patchy data availability. As a result, 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 redesigned. 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 78, the taxes raised on different types of tax base are shown as percentages of total GDP and of total taxation. However, the consideration of tax revenue as a proportion of GDP provides limited information, as no insight is given as to whether, for example, a high share of capital taxes in GDP is a result of high tax rates or a large capital tax base. These issues are tackled through the presentation of ITRs that do not suffer from this shortcoming.

ITRs measure the actual or effective average tax burden directly or indirectly levied on different types of tax base or activities that could potentially be taxed by Member States. Note, however, that the final economic incidence of the burden of taxation can often be shifted from one taxpayer to another through the interplay of demand and supply. A typical example is when firms increase sales prices in response to a hike in CIT ; to a certain extent the firms' customers end up bearing part of the increased tax burden. The ITRs cannot take these effects into account, as this can only be done within a general equilibrium framework. Despite this limitation, ITRs allow the monitoring of tax-burden levels over time (enabling the identification of shifts between the taxation of different types of tax base, e.g. from capital to labour) and across countries. Alternative measures of effective tax rates exist, which, using tax legislation, simulate the tax burden generated by a given tax, and can be linked to individual behaviour. However, these 'forward-looking' effective tax rates do not allow the comparison of the tax burden implied by different taxes; nor do they facilitate the identification of shifts in the taxation of different economic income and activities.

The comparability of these indicators has been enhanced by the improved consistency and harmonised computation of ESA national accounts data. However, this improvement can only be fully exploited by using the same denominator for all countries and not accounting for country-specific peculiarities in national tax legislation For capital, an average tax rate is estimated by dividing all taxes on capital by a broad approximation of the total capital and business income for both households and corporations. For labour, an average tax rate is estimated by dividing direct and indirect taxes on labour paid by employers and employees by the total compensation of employees. The attractiveness of the approach lies in the fact that all elements of taxation are implicitly taken into account, such as the combined effects of statutory rates, tax deductions and tax credits. They also include the effects due to the composition of income, or companies' profit-distribution policies. Furthermore, the effects of tax planning, along with the tax relief available (e.g. tax bases that are exempted below a certain threshold, nondeductible 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 $\left({ }^{24}\right)$. In addition, any timing differences
that arise because of lags in tax payments and businesscycle 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.

## Implicit tax rate on consumption

The ITR on consumption is defined, (see Box F.1), as all consumption taxes divided by:

- the final consumption expenditure of private households on the economic territory (domestic concept)
- The final consumption expenditure of government and Non Profit Institutions Serving Households (NPISH), but excluding compensation of government employees

This indicator aims to approximate the ITR on private consumption, which cannot be calculated with the available data (consumption taxes cannot be split by the different institutional sectors). Therefore, as consumption taxes paid by government and NPISH are part of the numerator, those expenditures should be also part of the denominator $\left({ }^{(25)}\right.$.

However, some questions remain open. One of the key questions is the exclusion of government wages from the denominator. According to OECD ( ${ }^{(26): ~ " m a n y ~}$ government services such as education and healthcare are also exempt from VAT when they are provided by the private sector. Therefore, an exclusion of government wage consumption from the consumption tax base overstates the ITRs on consumption in countries where these labourintensive services are publicly provided, compared to those where they are privately provided". Another open question is the treatment of real state, as it has an impact in the numerator but with the current definition is not part of the denominator.

Box F.1: Definition of the implicit tax rate on consumption

Implicit tax rate on consumption (ESA2010)
Numerator: see Box C. 1 - taxes on consumption

## Denominator:

(1) P31_S.14dom: Final consumption expenditure of households on the economic territory (domestic concept)
(2) P31_S15: Final consumption expenditure of non-profit institutions serving households (NPISH)
(3) P3_S13: Final consumption expenditure of general government
(4) P3_D1PAY: Compensation of government employees

In the analytical section of the report (Part 1), the ITR on consumption is split into four categories (only the numerator is broken down; the denominator remains the same for each subcategory). The identification of the revenue is done on the basis of the NTL. The four categories are as follows.

- VAT. The share of the ITR on consumption relating to VAT (D.211-type taxes).
- Energy. This subcategory includes all consumption taxes on energy listed in the NTL. These cover mainly excise duties on mineral oils, duties on electricity or similar taxes. The definition may differ slightly from the one used for Tables 65 and 66 in Annex A, as the latter may also include energy taxes levied on capital or labour.
- Tobacco and alcohol. These include all excise duties on alcohol and tobacco products listed in the NTL.
- Residual. All remaining consumption taxes are booked in this subcategory. They are obtained as a difference from the total.


## Implicit tax rate on labour

The ITR on employed labour is a summary measure that approximates an average effective tax burden on labour income in the economy, and is defined as the sum of all direct and indirect taxes and employees' and employers' social contributions levied on employed labour income divided by the total compensation of employees working in the economic territory (see Box F.2). The ITR on labour is calculated for employed labour only (so excluding the tax burden falling on social transfers,

[^114]including pensions). Direct taxes are defined as the revenue from personal income tax that can be allocated to labour income. Indirect taxes on labour income, currently applied in some Member States, are taxes such as payroll taxes paid by the employer. The compensation of employees is defined as the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done. It consists of gross wages (in cash or in kind), and thus also the amount paid as social
insurance contributions and wage-withholding tax In addition, employers' social contributions (including imputed social contributions), along with contributions to private pensions and related schemes, are included. Personal income taxes and social contributions paid by EU civil servants to the EU institutions are not included. The compensation of employees is thus a broad measure of the gross economic income from employment before any charges are withheld.

Box F.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)

Numerator: see Box C. 2 - Taxes on Labour: Employed labour
Denominator: 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 at the end of this section on the PIT split explains the calculations for estimating the part of the revenue from personal income tax that can be attributed to labour income and other income sources.

In this report the ITR on labour is one of two indicators used to analyse effective tax rates on labour income, the second being the 'tax wedge'. These two indicators are based on different methodological approaches, and each has its own advantages and disadvantages.

As explained above, the calculation of the ITR on labour involves relating realised tax revenues to macroeconomic variables in the national accounts. It gives an overall picture of the taxation of all workers, and is useful for analysing the allocation of the tax base between labour, capital and consumption. It is based on real data that reflect all of the factors that determine the amount of tax paid, including the overall effects of deduction, exemptions, credits and taxpayers' behaviour, along with the effects of non-compliance. However, because it is a broad indicator, it does not allow the exploration of important differences in effective tax rates due to the personal circumstances of taxpayers, such as their income level or their household composition ${ }^{\left({ }^{2}\right)}$. Moreover, the ITR on labour does not disentangle cyclical, structural and policy elements, which implies that the observed changes may only partially reflect discretionary tax policy measures. For
example, strong economic growth may decrease the importance of allowances and tax credits, and therefore increase the average tax rate or move taxpayers into higher personal income tax brackets, resulting in higher real tax payments (bracket creep).

The second indicator used in the report to analyse effective tax rates on labour income is the 'tax wedge'. This is defined as the sum of personal income taxes and employee and employer social security contributions net of family allowances, expressed as a percentage of total labour costs (the sum of the gross wage and the social security contributions paid by the employer). The approach is to choose a number of typical taxpayer scenarios, in terms of household composition and income levels, and in each case to apply the tax rules of the country concerned to calculate the effective tax rate. Thus, unlike the ITR on labour, it does not measure the overall effective rate across all workers, but produces a set of different rates for each particular taxpayer scenario. This helps, for example, when assessing the impact of tax reforms targeted at low-wage earners, or when analysing the effects of taxation on supply and demand in labour markets. Because it is based on a 'theoretical' calculation, the tax-wedge indicator can also provide data on the effects of tax reforms before macro-data are available. In addition, focusing on specific taxpayer situations eliminates differences between countries that are due to income distribution or demographics.

From the above, it is clear that the two indicators are rather different in terms of their scope. The ITR on labour measures the burden from employed labour taxes and social security contributions, net of tax credits, allowances, exemptions and deductions, but excludes

[^115]social benefits. It also integrates the effects of taxpayer behaviour, including non-compliance. The tax wedge, however, covers tax, social security contributions (SSC) and (universal) social benefits, but does not cover all tax reliefs or all types of benefits, or the behavioural impacts of tax reforms. An advantage of the tax wedge is that it allows comparisons between those countries that help families through benefits and those that use the tax system to do so.

For both indicators there is a problem when comparing countries where certain types of benefits are paid in cash with those where there is an in-kind provision of such services subsidised by the state. In addition, neither of the indicators takes into account non-wage income, notably income on capital, which can be a significant component of the overall income position of high earners.

A further issue that arises relates to the adjustment of the ITR on labour for payable tax credits. The new national accounts system, ESA 2010, adopted the 'gross method' of reporting, with the whole amount of payable tax credits recorded as government expenditure. To keep the accounting of government budget balance right, the full amount of the payable tax credits is also recorded on the other side of the government budget, as tax revenues. This is explained in the dedicated in Section G. A case can be made for adjusting the numerator of the ITR on labour by deducting that part of payable tax credits that is used to reduce the tax liability (but including the part of the payable tax credits that is actually transferred to the tax payer as a component of government expenditure). Indicative figures showing the effects of such an adjustment are given in Part 1 for those countries where data were available to do so. It should be noted, however, that the tax wedge indicator deducts the total value of payable tax credits, i.e. both the expenditure component that reduces the tax liability and the transfer component.

## Implicit tax 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 euros 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 GDP implicit deflator (base year 2010). Unfortunately, no specific deflator for energy prices is available.

## Implicit tax rates on capital

The implicit tax rate on capital and its subcomponents are the most complex of the ITRs both to construct and to interpret. A full description of the existing methodology for the capital ITR is reproduced in this section. An indicative analysis of the ITR on capital and the ITR on corporate income can be found in Part 1, along with some notes regarding the limitations of the indicators.

## PROPERTIES OF THE IMPLICIT TAX RATE ON CAPITAL

The overall implicit tax rate on capital is computed as the ratio between the revenue from all capital taxes and all (in principle) potentially taxable capital and business income in the economy. It aims at representing the average tax burden falling on capital income.

Our definition of taxes on capital does not stop at taxes levied on capital income streams, such as the CIT, but includes taxes on stocks of wealth or capital assets, stemming from savings and private-sector investments in previous periods, along with taxes on asset transactions. In other words, not only are taxes on profits included, but also, for instance, taxes and levies that could be regarded as a prerequisite to earn them, like the real-estate tax or the motor-vehicle tax paid by enterprises. These kinds of taxes also have to be paid by non-profitable entities, and therefore cannot properly be treated as taxes on income streams. Given that national accounts do not provide any indicator for the tax base of taxes levied on capital stocks or their transactions (e.g. a harmonised measure of the stock of capital or of asset transactions), the overall ITR on capital simply uses as a denominator potential capital and business income. However, this publication also includes a more narrowly defined ITR on capital and business income, which excludes taxes on wealth or the capital stock and simply measures the average effective tax burden on private-sector investment and saving, as a ratio between taxes paid on capital income streams and the aggregate of capital and business income.

Of the various implicit tax rates, the ITR on capital is the most complex ( ${ }^{(28)}$. 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

[^116]ITR on capital and business income in the short and medium term.

- Time lags. Theoretical considerations as well as empirical evidence suggest that the ITR on capital income is sensitive to the business cycle. Unlike other taxes the CIT is characterised by long and variable time lags between the emergence of income and its taxation, due notably to the possibilities to defer taxation because of previously incurred losses or group taxation.
- Capital gains. Expansionary phases, for example in the late 1990s, are accompanied by booming stock markets all over the EU. As a result, capital gains and the corresponding tax revenues may rise substantially. However, given that capital gains are not included in the denominator of any ITR on capital, this development clearly leads to an overestimation of the average effective tax burden on capital and business income, and partly explains the rise in the ITR for some Member States.
- Structural changes in the financing of companies. For example, national accounts data show that from 1995 to 2002, in most Member States, a relative shift in financing from debt to equity occurred such that capital income consists less of interest and more of dividend payments. This happened against the background of falling interest rates. Most tax systems in the EU are not neutral concerning financing and allow interest payments to be deducted from the tax base. The shift towards
higher dividend distributions results in an increase in the measured average tax burden $\left({ }^{29}\right)$ at unchanged legislation.

Furthermore, it is important to note that a cut in the statutory rate that is offset by an equivalent widening of the tax base will leave the ITR on capital unchanged. This is not a limitation of the indicator, but rather an advantage given that the ITR aims at measuring the effective tax burden. This property of the indicator may contribute to explaining the relatively limited fall in the ITR on capital over the last several years despite significant EU-wide reductions in statutory corporate tax rates.

When interpreting the ITRs on capital one should bear in mind that the bases used for the computation are, particularly in the new Member States, not only narrower but also more volatile than GDP as a whole, and thus subject to wide swings. Hence, the overall volatility of this ratio is significantly higher than that of the other ITRs. A degree of caution is, therefore, advisable when making cross-country comparisons or comparisons of one Member State with the EU averages.

Large changes in backward-looking measures of the tax rate on capital are not unusual and are not limited to macro indicators. Tests on Belgium and Sweden ( ${ }^{(30}$ ) report annual changes of several percentage points for effective tax rates derived either from national accounts data or tax statistics using microdata for companies. The calculations presented here have similar features.

[^117]Box F.3: Definition of the implicit tax rate on capital (income)

|  | Implicit tax rate on capital (income) | Capital (income) taxes / $\begin{aligned} & (1)+(2)+(3)+(4)-(5)+(6)-(7)+(8)-(9)+(10)-(11)+ \\ & (12)+(13)+(14)-(15)+(16)-(17)+(18)+(19) \end{aligned}$ |
| :---: | :---: | :---: |
|  | Numerator: | see Box C. 3 - taxes on capital |
|  | Denominator: |  |
| (1) | B.2n_S.11-12 | Net operating surplus of non-financial and financial corporations (incl. quasi-corporations) |
| (2) | B.2n_S.14-15 | Imputed rents of private households and net operating surplus of non-profit institutions |
| (3) | B.3n_S. 14 | Net mixed income of self-employed |
| (4) | D.41_S.11-12rec | Interest received by non-financial and financial corporations |
| (5) | D.41_S.11-12pay | Interest paid by non-financial and financial corporations |
| (6) | D.44_S.11-12rec | Insurance property income attributed to policy holders received by non-financial and financial corporations |
| (7) | D.44_S.11-12pay | Insurance property income attributed to policy holders paid by non-financial and financial corporations |
| (8) | D.45_S.11-12rec | Rents on land received by non-financial and financial corporations |
| (9) | D.45_S.11-12pay | Rents on land paid by non-financial and financial corporations |
| (10) | D.42_S.11-12rec | Dividends received by non-financial and financial corporations |
| (11) | D.42_S.11-12pay | Dividends paid by non-financial and financial corporations |
| (12) | D.42_S.13rec | Dividends received by general government |
| (13) | D.42_S.2rec | Dividends received by rest of the world |
| (14) | D.41_S.14-S15rec | Interest received by households, self-employed and non-profit organisations |
| (15) | D.41_S.14-S15pay | Interest paid by households, self employed and non-profit organisations |
| (16) | D.45_S.14-S15rec | Rents on land received by households, self employed and non-profit organisations |
| (17) | D.45_S.14-S15pay | Rents on land paid by households, self employed and non-profit organisations |
| (18) | D.42_S.14-15rec | Dividends received by private households, self-employed and non-profit organisations |
| (19) | D.44_S.14-15rec | Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations |

Moreover, statistical issues related to the sector data used to compute the denominator of the ITRs may also influence the results. National accounting data are in fact regularly revised. In 2006, complying with EU legislation ( ${ }^{(1)}$ ), 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 (32)) 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 oldseries data.

## THE IMPLICIT TAX RATE ON CAPITAL AND THE IMPLICIT TAX RATE ON CAPITAL AND BUSINESS INCOME

The implicit tax rate is calculated for total capital taxes and for the subcategory of taxes on capital income (which differs from capital taxes overall because it excludes taxes on the stock of capital) ( ${ }^{(33) \text {. Both }}$

[^118]indicators have the same denominator, i.e. total profit and property income from both corporations and households. In the case of taxes on capital income, the denominator does not correspond to the actual tax base; it is in some ways narrower (omitting capital gains) and in other ways broader (excluding some deductions from the tax base). As for 'capital taxes on stocks and wealth', the denominator does not take into account any asset or wealth on which the tax is levied. In addition, two additional disaggregated ITRs on corporate income ('traditional version' and 'without dividends'), are computed.

Of the various implicit tax rates, those on capital are by far the most complex and, given their limitations, should be interpreted very carefully. A first problem is that, as indicated below, the ITR on capital is broadly based and, therefore, reflects a wide range of factors. In particular, the definitions of the ITR denominators can only roughly approximate the worldwide capital income of a country's residents for domestic tax purposes. This does not mean that on the side of companies profits of foreign affiliates are consolidated within the (domestic) parent company. National accounts disregard the foreign ownership of subsidiaries located on the economic territory when the generation of profits is recorded. They are simply treated as domestic companies ${ }^{\left({ }^{3}\right)}$. 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 ${ }^{(35}$ ). For private households, the taxable capital income consists almost completely of interest and dividend payments received and of property income attributed to policyholders received from insurance companies and pension funds.

The balance of $D .44$ received minus paid usually nets off for the whole private sector. The definition takes into account the received property income from abroad and improves the measurement of profits from banks and insurance companies. However, for the ITR on capital several sources of bias compared to taxable profits remain.

- Since the calculation of depreciation of fixed capital in national accounts uses prices for the current period, it differs a lot from methods used in profit-and-loss accounts. Additionally, the calculation of consumption of fixed capital is not comparable across countries. This could lead to additional biases in measuring the effective tax burden on capital.
- Capital gains arenot partofprofits 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

[^119]PIT, no corresponding income flow is recorded in national accounts. Ignoring these benefits in the potentially taxable capital and business income in the denominator leads to an overestimation of the ITR.

- In the Eurostat data on national accounts for the EU Member States, interest payments by households and the self-employed are not available separately. Taking the total net interest as part of the denominator accounts for tax-deductible interest payments of the self-employed but leads to an overestimation of the ITR on capital because interest payments for mortgage and consumer loans are not tax deductible in most Member States.
- Unlike net operating surplus, taxable profits and tax revenues are reduced by losses carried forward, causing a cyclical mismatch with the base and cyclical fluctuation in the ITR, which sometimes makes the trend difficult to interpret. This may also distort international comparisons. In addition, the difference in the measurement of imputed rents on owner-occupied dwellings between national accounts and tax legislation is another source of bias.
- The overall ITR on capital and business income for corporations and households is influenced through various channels. Therefore, developments of this indicator are sometimes difficult to explain.


## THE ITR ON CAPITAL INCOME OF CORPORATIONS AND THE ITR ON CAPITAL INCOME OF HOUSEHOLDS AND THE SELFEMPLOYED

The interpretation of the overall ITR on capital and business income of corporations and households is complicated by the overlapping effects of the various channels previously described. Although difficulties of interpretation stemming from the backward-looking character of the indicator remain, the reading of the ratios is in fact simplified when splitting the ITR between an ITR for the corporate sector and another ITR for the households sector. However the breakdown is not perfect as the denominators of the two indicators partly overlap.

The numerator of the overall ITR can be split using the allocation of taxes to the categories 'income corporations', '(capital) income households' and 'income self-employed' ( ${ }^{36}$ ). In most countries, tax revenues raised on corporate income equal the aggregate D.51b + D.51c2
'Taxes on the income or profits of corporations including holding gains' (Box F.4). For Germany, Italy and Austria, revenues from local or regional business taxes are added. In general, the other tax categories of the overall ITR numerator are allocated to the households sector (Box F.5). The other two categories ('(capital) income households' and 'income self-employed') are taken as the numerator of the ITR on capital and business income for households. This mainly includes taxes on holding gains of households, the share of personal income tax on capital and on the self-employed and the social contributions paid by the latter.

The denominator includes the mixed income of the self-employed, the net operating surplus of households, dividends and attributed insurance property income received and the difference between received and paid interest and rents ${ }^{(37}$ ). The denominator for corporations consists of:

- their net operating surplus.
- the difference between received and paid interest and rents.
- a specific definition of dividends minus property income from insurance companies and pension funds attributed to policyholders ( ${ }^{(38)}$.

In calculating the potential taxable base of the corporate sector, interest income received by collective investment funds is included, even though such income is generally exempt from taxation in most EU Member States (taxation occurs at the level of the individual investor rather than at the level of the fund). The impact of this on the calculation of implicit rates differs according to the relative size of the funds industry as compared to the overall economy in each Member State. In Ireland, which has a large international investment funds industry, the inclusion of this tax-exempt income has a disproportionate impact on the calculation of implicit rates of corporate income for that country compared to other Member States, with the resulting estimates being significantly reduced.

When splitting the ITR on capital income for (nonfinancial and financial) corporations and households, the flows of property income between these two sectors are of particular importance. A clear split can be made for the national accounts categories relating to interest payments (D.41) and rents (D.45).

In principle, dividends are part of the taxable financial income of a company. They are subject to double taxation because corporate taxes have been levied on

[^120]the profit at the level of the distributing company. In order to limit or offset the double taxation at the level of the shareholder (corporation or individual), Member States apply different taxation schemes. However, most Member States do not fully offset the double taxation. If the dividends received are part of the potentially taxable base, the ITR on corporate income will be lower in those countries that give greater relief for the double taxation of dividends compared to a country that fully applies the classical system.

However, it would be deceptive to count only the dividends received by financial and non-financial corporations. Because the net operating surplus out of which dividends are distributed is already part of the denominator the dividends would be partly counted twice. Dividends distributed by a company belonging to the sector for financial or non-financial corporations should not be counted. Only dividends received from abroad should be taken into account when constructing the ITR for all corporations.

Unfortunately, information on dividends distributed from the rest of the world to domestic corporations is not
available in the Eurostat database of national accounts For dividends (and nearly all other flows in national accounts) we only know what a specific sector receives from all other sectors and what it pays to all other sectors. However, this information can be used to approximate the dividends received by corporations from abroad. From the total sum of dividends received by corporations (D.42rec_S11-12) we deduct the dividends distributed by domestic corporations (D.42pay_S11-S12) in order to avoid double counting. However, this deduction is too large, as only the dividends distributed to domestic corporations should be subtracted. Therefore, dividends received by the government (D.42rec_S13), the rest of the world (D.42rec_S2) and households (D.42rec_S1415) 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 (traditional version)

|  | Implicit tax rate <br> on corporate income <br> Numerator: | $(1)+(2)-(3)+(4)-(5)+(6)-(7)+(8)+(9)+(10)+(11)-(12)$ |
| :--- | :--- | :--- |
|  | D.51b+D.51c2 |  |
|  | Denominator: | Taxes on the income or profits of corporations including holding gains |

Box F.5: Definition of the implicit tax rate on capital and business income of households and the self-employed

```
Implicit tax rate
on capital and
business income of
households (incl.
self-employed)
```

Numerator:

## Denominator:

(1) B.2n_S14-15
(2) B.3n_S14
(3) D.41_S14-S15rec
(4) D.41_S14-S15pay
(5) D.45_S14-S15rec
(6) D.45_S14-S15pay
(7) D.42_S14-15rec
(8) D.44_S14-15rec

# Taxes on capital and business income of households / 

(1) $+(2)+(3)-(4)+(5)-(6)+(7)+(8)$
see Box C. 5 - taxes on the capital and business income of households

Imputed rents of private households and net operating surplus of non-profit institutions Net mixed income of self-employed
Interest received by households, self employed and non-profit organisations Interest paid by households, self employed and non-profit organisations Rents on land received by households, self employed and non-profit organisations Rents on land paid by households, self employed and non-profit organisations Dividends received by private households, self-employed and non-profit organisations 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 ${ }^{(39)}$. Insurance companies and pension funds collect contributions from their insurance policies or schemes, and after deducting their operating costs they invest them in the capital market or in other assets. From this (financial) investment they receive property income in the form of interest, dividends or rents, along with capital gains through trading stocks, bonds, etc. This return on investment partly constitutes the profit of the insurance companies and partly belongs to the insurance policyholder as laid down in the insurance contract. It is that part attributed to the policyholders (excluding capital gains ( ${ }^{40}$ )) that, in national accounts, is transferred via the D. 44 mainly to private households in the period when this property income accrued.

In principle, most EU Member States provide a tax exemption for this income in the hands of the financial institution. Several methods are used. In some cases the institution is tax exempt (certain pension funds); in other cases income is exempt or neutralised in the profit calculation by deducting an insurance technical reserve. However, some Member States levy a withholding/ capital yield tax on this income that is not always neutralised at the level of the company.

The preliminary split of the ITR on capital income for corporations and households presented in the 2003 edition did not take the D. 44 flow into account. This means that the return on investment was fully allocated to financial corporations. It was based on the fact that there is no actual flow of income in the period in which insurance companies earn income on behalf of policyholders. In national accounts, income received by insurance companies or pension funds by investing their technical reserves in financial assets or buildings is only 'attributed' to insurance policyholders. It is 'recollected' afterwards through imputed higher insurance contributions. Because these flows are purely imputed within national accounts, no taxes - at this stage - are raised at the level of the insurance policyholder.

However, it seems that the tax exemption of such earnings is the dominant regime for the taxation of pension funds and insurance companies in Europe. This means that D. 44 paid by financial corporations has to be deducted from the ITR tax base for corporate income.

[^121]In those countries where capital yield taxes are levied on these earnings and the tax revenues are allocated to corporations, the ITR on corporations would be overestimated.

In turn, D. 44 is added to the ITR tax base for the capital income of the households sector. In most countries, private households are taxed on the benefits or distributions by pension funds or insurance companies when the payoff period starts. This can be an amount of capital or an annuity. For the definition of an ITR on capital income for households this means that we encounter a problem of periodicity. With the property income earned on behalf of the policyholder period by period, insurance companies build up reserves (liabilities) in order to pay the benefits in later periods. However, D. 44 could be regarded as a proxy for the taxable part of pension benefits and insurance payoffs, which would not include the initial contributions or premiums.

The corporations sector in national accounts also comprises partly unincorporated enterprises, i.e. socalled quasi-corporations. In many countries these quasicorporations also have to pay CIT. However, there are some important exceptions. In Germany, partnerships (Personengesellschaften) constitute a large number of the country's companies, and these are treated as quasicorporations. Their production, profits, etc. are recorded in the corporations sector in national accounts. Because they do not have an independent legal status, their owners are taxed under the PIT scheme. The related tax payments are recorded within the households sector in national accounts ( ${ }^{44}$ ). In the classification adopted in this publication, they are reported within 'taxes on selfemployed'. This means that tax revenues are booked in a different sector than the underlying business income. Ignoring this booking principle by calculating ITRs on capital income for corporations or households (including the self-employed), using the sector information of national accounts without corrections, would lead to biased ITRs. Similar problems exist for Luxembourg, Austria, Portugal and Finland. According to information from Statistics Finland, the bias in Finland's ITRs is of minor importance.

The ITR on corporate income is generally lower than the statutory corporate tax rate. This can be explained by the fact that the ITR incorporates the effect of reduced rates (e.g. for certain assets, sectors or small profits), tax deductions affecting the base and the effects of tax planning by corporations in order to minimise their tax payments. It should furthermore be noted that the financial corporations described in national accounts include central banks and pension funds, while their profits, which are included in the denominator of the ITR, are not always subject to taxation. This is another element that explains the relatively low level of the ITRs.

Making a comparison with an ITR using microdata from tax statistics, Valenduc (2001) finds that the ITR based on macrodata tends to underestimate the effective taxation on company profits.

It is, however, possible that the ITR on corporate income exceeds the statutory corporate tax rate. This may depend, for instance, on the payment by corporations of taxes referring to profits earned earlier, or on taxes paid on capital gains (which are not included in our ITR denominator owing to a lack of statistics). A less straightforward but probably important effect is due to the impact of loss-making companies that not only individually display a zero ITR but curiously drive up the ITR for all profit-making companies; their own negative net operating surplus in fact offsets an equivalent but positive net operating surplus realised by other businesses that turn a profit and pay taxes on it.

The sensitivity to the business cycle is a general feature of backward-looking indicators that measure the average effective tax burden on economic activities. In principle, three different factors affect the ITR on capital income in an economic recovery.

- In countries with a progressive personal income tax, the ITR should rise in an upswing. If taxable income from capital and self-employment increases, the taxes raised on this income increase faster.
- Corporate tax schedules are generally not progressive and, therefore, the economic cycle should not affect the ITR via that channel of influence. However, some Member States do apply lower rates for small and medium-sized enterprises. In an ongoing upswing some of these companies will exceed the tax legislative thresholds, resulting in a higher tax burden.
- Rules on carry-forward of company losses will generally result in asymmetric effects on the ITR. First, there is an asymmetry with regards to the timing of tax payments: when relying on aggregate data from national accounts, CIT revenues appearing in the numerator of the ITR are reduced by losses incurred in prior years, while the denominator is reduced by losses in current years. The numerator effect is caused by so-called loss carry-forward provisions in the tax legislation. The denominator effect results from the inclusion of loss-making firms, with current losses from loss-making firms offsetting profits of profitable firms in the aggregation. Losses are therefore incorporated into both the numerator and the denominator, but the losses are transmitted in the ITR asymmetrically in the sense that they refer to different periods. At the beginning of an economic upswing, more firms will make profits. Initially the ITR on capita is reduced, because the resulting increase in profits is

[^122]immediately reflected (in the denominator) but not fully in the tax payments (in the numerator), as losses from previous years are carried forward. However, one could expect that the latter effect diminishes over time, as loss carry-forward provisions are often restricted in time and more and more companies make profits as the upswing persists. This diminishing effect of loss carry-forward provisions should therefore lead to a gradual increase in the ITR on capital due to progressive increases in tax payments. Second, a recessionary phase will generally exert an asymmetric impact on the numerator and the denominator of the ITR: the denominator will show the full amount of the decrease in aggregate corporate profits, whereas the numerator will not reflect the full extent of the deterioration as a portion of taxpaying companies would already have shown zero profits in the preceding year and further deterioration is not taken into account (hence a greater effect on the denominator than on the numerator resulting in a slight anti-cyclical bias).

All in all, these effects are likely to offset each other to a certain extent in the initial phases of the cycle. However, in a long-lasting economic upturn these channels of influence will most likely point to an increase in the implicit tax rate on capital with a certain time lag.

## STRUCTURAL FACTORS AFFECTING THE DEVELOPMENT OF THE CAPITAL IMPLICIT TAX RATE

Beyond the effects of the business cycle, the changes in the ITRs may also reflect more structural changes, in particular in the composition of income. For example, given the increase in stock market capitalisation in the years 1995-2000, it is likely that significant capital gains
were achieved by both companies and households, resulting in an increase in financial income. This change in the composition of income is not clearly discernible from national accounts income data, nor is it included in the tax base of the ITR. The additional tax revenues related to this kind of income could therefore have induced a rise in the ITRs on capital income, leading to an overestimation of the effective tax burden on capital income of the private sector. Following the same line of reasoning, the subsequent downturn in stock markets could be an important element in explaining the reduction in the ITR on capital income in 2001.

Moreover, different tax provisions for different sources of income offer an additional explanation for the increase in the ITR on corporate income. Specific tax rates or special types of tax relief apply to different sources of income or expenditure. A common feature of corporate tax systems, for instance, is to favour debt finance relative to the financing of new investments by issuing new equity. For the ITR, dividend and interest payments are aggregated within the tax base. If financial markets were to induce a shift from interest to dividend payments, the taxable base would increase. In this case, companies would pay more taxes on capital since the deduction of interest expenditure for determining taxable profits would be phased out. At the same time, however, the aggregate and consolidated tax base of the ITR would net off all flows of dividend distributions or interest payments between different companies (for instance between nonfinancial companies as borrower and banks or insurance companies as creditor) and private households. If a shift were to occur from interest to dividend payments, it would not show up in the denominators, and hence the capital ITR would remain constant. The overall result of the higher tax revenues would be an increase in the ITR, reflecting a higher effective tax burden that is caused by the effects of the tax legislation $\left.{ }^{(42}\right)$.

## Section G: Payable tax credits

## What are payable tax credits?

Tax credits reduce tax liabilities. If the amount to be credited to the taxpayer is higher than the tax liability, the exceeding amount is either 'wasted' or actually transferred by the government to the taxpayer. The former category of tax credits is called non-payable (or 'wastable') tax credits, while the latter category is called payable (or 'non-wastable') tax credits.
'Payable tax credits' are credited against a tax liability, and only need to be paid out to beneficiaries if they exceed the tax liability. Conceptually, a payable tax credit can be split into two components: one component (the 'tax expenditure component') is used to decrease the tax liability; the other (the 'transfer component') is the remainer left over if the total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment.

[^123]
## THE TREATMENT OF PAYABLE TAX CREDITS IN THE RECORDING OF TAX REVENUES

There are two main methods for recording payable tax credits in tax revenue statistics.

- The 'gross method', which treats payable tax credits as expenditure provisions, and consequently deducts neither the tax expenditure component nor the transfer component from recorded tax revenues. This is used in most international national accounts manuals (ESA 2010, SNA 2008 and IMF GSM 2014).
- The 'split method', which deducts only the part of payable tax credits used to reduce the tax payer's tax liability (the 'tax expenditure component' of the credit). This method was used by most countries in the past and is currently favoured by the OECD.

For those countries where tax credits are widely used, this difference in treatment is important because it can have a significant effect on the reported tax revenues.

The ESA recently underwent a major revision, and this included a harmonisation in the way payable tax credits are recorded. The new system, ESA 2010, adopts the 'gross method' of reporting - following on from the harmonisation on the recording of tax credits introduced in the 2008 SNA and in line with the IMF's Government finance statistics manual 2014 - with the whole amount of payable tax credits recorded as government expenditure (under the appropriate expenditure transaction). To keep the accounting of government budget balance right, this means that the full amount of the payable tax credits is also recorded on the other side of the government budget, as tax revenues. This recording method has important implications for tax indicators since it may increase the recorded tax revenues of those Member States that use payable tax credits.

The OECD favours another recording method (the 'split method'). This involves deducting from tax revenues that part of the payable tax credits that is actually used to reduce the tax liability, but including the part of the payable tax credits that is actually transferred to the taxpayer as a component of government expenditure.

Both methods have their own methodological rationale. The gross approach adopted under ESA 2010 clarifies an issue that was previously neither explicit nor harmonised. Under ESA 95 this left some scope for the different ways of recording of the total tax revenue and total expenditure of general government. The rationale for recording nonpayable tax credits and tax reliefs/reductions acting on the tax base as reducing government revenue (and the tax burden) is that these affect only taxpayers. On the other hand, payable tax credits, by their very nature, can affect taxpayers, households and corporations not paying taxes alike. A decision to introduce a tax credit or not have a tax credit but budget an equal amount of expenditure (e.g. subsidies, social benefits, other current transfers or capital transfers in particular investment grants) thus has the same effects on government net lending/net borrowing. There is thus a case for such a decision to be neutral on national accounts aggregates such as GDP, gross national income and key government aggregates.

On the other hand, the split approach aims to avoid an increase in tax revenues due to the inclusion of amounts that are not collected. It also eliminates the distinction between payable and non-payable tax credits that are always recorded on a 'net' basis, that is, only the net amount is recorded on the revenue side of the government budget and nothing is recorded as a subsidy on the expenditure side.

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

## Effective average tax rate

The effective average tax rate are discussed in Part 1 of this report and can be consulted in the Table 85 of Part 3. The methodology used for the calculation of the effective average tax rates is set out by Devereux and Griffith (1999, 2003), and was also used in an earlier study by the European Commission in $2001\left({ }^{(43}\right)$. The
methodology has been applied for the calculation of effective average tax rates for large corporations in the EU and other countries by ZEW on a yearly basis $\left({ }^{(4)}{ }^{(45}\right)$.

The basic approach proposed by Devereux and Griffith $(1999,2003)$ is to consider a hypothetical incremental

[^124]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 ( ${ }^{46}$ ). 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) ${ }^{47}$ ).

This approach is based on the presumption that firms undertake all investment projects that earn at least the required rate of return. For a given required post-tax rate of return, the more severe the tax system the higher the cost of capital, and hence the less likely that any specific investment project will be undertaken.

A complementary approach is to consider discrete choices for investment, and in particular the discrete location choice. If two locations are mutually exclusive then the company must choose between them. In this case, the impact of taxation on the choice is measured by the proportion of total income taken in tax in each location. Devereux and Griffith $(1999,2003)$ proposed a measure of an effective average tax rate (EATR) ( ${ }^{48}$ ) to identify the effect of taxation on such discrete location choices.

In both cases, the hypothetical investment takes place in one period and generates a return in the next period. It is assumed throughout that the tax system is expected to remain unchanged over the life of the investment. The impact of taxation depends on a number of features of the tax system, including the statutory tax rate, capital allowances, the treatment of interest deduction, the allowance for corporate equity, the treatment of foreign source income and wealth taxes paid by the company, possibly along with the treatment at the corporate and personal level of dividends paid by the company, and wealth and capital gains taxes at the personal level.

The forward-looking effective tax rates offer a convenient theoretical framework for summarising at a broad level the interaction of tax rules relating to capital investment. It should be noted that the indicator should be interpreted with caution, taking into account the assumptions related to the hypothetical investment and to the modelling detail of the tax systems under consideration. The measures presented here should also be distinguished from backward-looking approaches,
as derived from published data on tax payments, either from company accounting records or from tax receipts. The latter offer the advantage that they are based on real-life data, but are subject to a number of limitations when analysing investment decisions: time lags in information and a lack of framework to distinguish between economic effects and tax effects, and the absence of a time perspective.

## (A) Economic assumptions

Several assumptions need to be made in order to define the hypothetical investment project analysed in this report, and the economic conditions under which it would take place. The following points are assumed.

- The investment is made in the manufacturing sector.
- The shareholder is assumed to be able to earn a real rate of return of $5 \%$ on an alternative investment. If the alternative investment is not taxed, this is also the post-tax return required by the shareholder on the hypothetical investment analysed. Any tax on the alternative asset reduces the required post-tax rate of return on the hypothetical investment.
- The inflation rate is assumed to be $2 \%$ in all countries.
- Separate investments in five different assets are considered. They are as follows, together with the true economic depreciation rate assumed in each case (based on a study from the Ifo Institute in Munich): intangibles (taken for tax purposes here to be the purchase of a patent) (depreciation rate of $15.35 \%$ ); industrial buildings ( $3.1 \%$ ); machinery (17.5 \%); financial assets (zero); and inventories (zero). In presenting averages over different forms of investment, these assets are weighted equally.
- Three sources of finance for investment in each asset are considered separately: retained earnings, new equity and debt. In presenting averages over different forms of investment, weights used are taken from OECD (1991): retained earnings $55 \%$, new equity $10 \%$ and debt $35 \%$.


## (B) Description of the tax parameters

Common figures for all countries for the real rate of return, the inflation rate, the true economic depreciation on assets and the weights for investments and sources

[^125]of finance are used in order to identify differences in effective tax rates due to tax regimes, rather than due to differences in underlying economic conditions.

The types of parameters incorporated into the model are as follows:

- statutory corporation tax rates, including surcharges and typical local tax rates on profit, along with
various special rates that apply to specific forms of income or expenditure;
- corporate real-estate taxes, net wealth taxes and other non-profit taxes on assets;
- capital allowances for industrial buildings, machinery, intangibles (the purchase of a patent) and the tax treatment of financial assets and inventories.


## Special Note: Methods used to split the revenue from personal income tax

## The sources of personal income tax

Apart from the aggregate data in national accounts, additional data made available by Member States have been used to split recorded tax revenues into more detailed categories. This is of particular importance for the recorded personal income tax, which is typically
broad based and relates to multiple sources of income A method had to be developed to break down revenue from personal income tax by economic function (i.e. labour, capital and consumption). This section describes the methods used by the Member States to generate estimates of this split of the personal income tax from tax-return data. The methods attribute personal income tax to four main taxable income sources (see Box F.6).

Box Extra.1: Broad definition of the selected income sources

| Income source | Type of taxable income components included |
| :--- | :--- |
| Employed labour | Wages and salaries <br> Fringe benefits in kind <br> Directors' remuneration <br> Foreign source earned income <br> Financial participation schemes (e.g. stock options) <br> Deemed income from private uses of company cars |
| Self-employed labour | Income from unincorporated businesses <br> Profits from trade or business and proceeds from independent professional services (e.g. <br> dividend distributions from closely held companies) |
| Capital | Income from movable property (e.g. dividends, interest, distributions, royalties) <br> Income from immovable property (rents earned on letting a private dwelling, etc.) <br> Periodic transfers and private pensions |
| Taxable capital gains for some Member States |  |
| Other (e.g. rental value owner-occupied housing) |  |

The resulting estimates of the personal income tax revenue that could be attributed to these taxable income sources are used in the numerators for the implicit tax rates on labour and capital (using relevant aggregate economic incomes as denominators) and in the breakdown of taxes across the economic functions (i.e. taxes on consumption, labour and capital, as a percentage of GDP).

## THE FLAWS OF AGGREGATE DATA AND ADVANTAGES OF MICRODATA

Under an approach using only aggregate data, total personal income tax raised in respect of labour (capital) income is often estimated as the proportion of aggregate labour (capital) income in the aggregate taxpayer income. Another approach is to estimate a single average effective income tax rate on the basis of aggregate data. The total personal income tax revenue data is divided by the aggregate approximation of labour and capital income in the economy to get the overall effective personal income tax rate, which can subsequently be applied to the labour (capital) income in order to estimate the income tax levied from labour (capital) income ( ${ }^{49}$ ). 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 $\left({ }^{50}\right)$. A main concern associated with average effective (implicit) tax rate analysis is the manner in which estimates are derived for the aggregate amount of personal income tax revenue raised from different types of income included in a given country's personal income tax base. Under an approach using only aggregate data from national accounts, for example, total personal income tax raised in respect of labour (or capital or other forms of personal taxable income, for example social transfer or pension income) is often estimated as the proportion of aggregate labour (or capital) income in the aggregate taxpayer personal income. This approach implicitly
assumes that labour and capital income (or other forms of taxable income) is subject to one (common) average effective tax rate ( ${ }^{(51)}$. 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 ${ }^{(52}$ ).

Relying on micro-level data - that is, confidential tax data at the individual taxpayer level - Member States are able to generate more accurate estimates of personal income tax revenues raised on separate sources of income. Generally, capital income will tend to be concentrated on the right-hand side of the Lorenz curve and, therefore, be subject to higher marginal and average tax rates as compared to income from labour. On the other hand, special tax concessions may apply to income from capital, so that the average tax rate for capital income may not be significantly different from that for income from labour. For example, some Member States apply a 'dual' income tax system, in which capital income is usually taxed at a relatively lower (fixed) rate as compared to other earned taxable income. Forcing the latter assumption (of special tax concessions) on the data would however be a shortcoming to the analysis. Also, most Member States tend to tax pension benefits or social benefits more favourably than earned income from labour, either by way of increased tax allowances or tax credits that are age based, or by partial exemptions from the tax base. Using microdata sets that include separate reported figures at the taxpayer level for the items of income on which the personal income tax is raised, it is possible to account for such effects $\left({ }^{53}\right)$.

## THE METHODOLOGICAL APPROACHES

Most Member States basically multiply individual income tax payments by proportions of the selected income sources in the total taxpayer income (Belgium, Denmark, Germany, Ireland, France, Luxembourg, the Netherlands, Finland and Sweden). This is done both by using microsimulation models relying on samples from the total taxpayer population and by using exhaustive tax-return data sets (e.g. Belgium and Ireland). The corresponding estimates obtained at the taxpayer level

[^126]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:
$$
P I T(\text { labour })=\sum_{j}\left(W_{j} / Y_{j}\right) * P I T_{j}=\sum_{j} w_{j} * P I T_{j}
$$
where $W_{j}$ measures the labour income of the $j$-th taxpayer in a sample of individuals $(j=1, \ldots n)$ and where PIT measures the personal income tax payment of the $j$-th taxpayer on his or her total taxable income $Y$. 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 $w_{\mathrm{j}}=\left(W / Y_{\mathrm{j}}\right)$ attached to these individual payments reflecting the distribution of total wages and salaries across taxpayers.

Some Member States (Greece, Spain and Italy) instead use tax-return data that are aggregated at the level of a number of income classes or income tax brackets ( $j=$ $1, \ldots$ n), but essentially make the same calculations. The latter approach is likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers.

Some Member States (Austria, Portugal) choose another approach, using tax-receipts data from the wage (withholding) tax and (final) income tax statistics and applying a number of adjustments. Wage (withholding) tax is by its very nature designed to approximate the final income tax liability for wage earners as closely as possible, but in some cases there are certain adjustments for income tax assessments, because the wage tax withheld is not correct (e.g. because of different jobs or pensions during a single year). As this correction concerns only wage earners, in some cases the net amount of the correction is deducted from the total amount of recorded wage tax, and the amount of personal income
tax is adjusted accordingly. Since wage tax can also be levied on social benefits (e.g. unemployment benefits, widower's benefits and invalidity benefits) or old-age pensions, the recorded wage tax is adjusted accordingly. The (adjusted) personal income tax is further split between income from self-employed businesses and capital income, either using aggregate proportions or information aggregated at the level of income classes (Austria). The latter approach is also likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers, as outlined above.

Finally, Hungary (from 2009 onwards) uses a combination of microsimulation and a correction on the aggregate figures from the microsimulation model.

In most Member States the personal income tax system is comprehensive in the sense that all subcategories of taxable income are pooled at the individual level, and the result is taxed at ascending statutory tax rates. However, some Member States apply a given statutory rate on a specific income category, as can occur under a 'dual income tax' system. In the Netherlands, Finland and Sweden, for example, capital income is currently taxed at a relatively lower statutory rate as compared to other earned income. In most cases, however, tax-receipts data are used to isolate the amount of tax collected on that particular income category. In Slovenia, capital income is taxed according to a flat rate while active income is taxed according to a progressive rate. In the United Kingdom, the personal income tax law actually prioritises the order of different types of income. For example, labour income is treated as the bottom of the taxable income and dividend income is treated as the top slice of taxable income. Unlike the method used in other Member States, the United Kingdom calculation therefore does not assume that the individual taxpayer has the same average effective income tax rate over all income sources (see also above). Instead, income source specific income tax rates are multiplied by the selected income sources at the taxpayer level.

Box Extra.2: Overview of methods to estimate the allocation of the personal income tax

| Countries | Data | Basic method |
| :---: | :---: | :---: |
| BE, DK, DE, IE, FR, LV, LU, HU (from 2009), MT, NL, PL, SI, FI, SE, NO | Data set of individual taxpayers | Personal income tax payments multiplied by fractions of net taxable income sources (as a percentage of the total tax base) at the level of the individual taxpayer |
| UK | Data set of individual taxpayers | Income source specific income tax rates multiplied by net taxable income sources at the level of the individual taxpayer |
| BG, CY, ES, EL, IT, LT | Income class data based on data set of individual taxpayers | Personal income tax payments multiplied by fractions of net taxable income sources (as a percentage of the total tax base) at the level of income classes/tax brackets |
| CZ, EE, HU (before 2009), AT, PT, RO | Tax receipts data from withholding and income tax statistics | Approach using aggregate withholding tax and final assessment income tax data with certain adjustments. |

## CREDITS AND DEDUCTIONS

Income sources are, insofar as it is possible, measured net of tax-base deductions or allowances that are exclusively earned on these income sources (e.g. allowances for savings, expenses incurred in maintaining labour income). This is important, as tax breaks and concessions given in respect of the tax on capital income can be quite substantial, with the result that the estimated fraction for personal income tax raised on capital income can be rather low, and in some cases even negative (e.g. in Denmark and the Netherlands). It is generally attempted to allocate income-specific tax credits (e.g. an additional tax credit that is earned exclusively on income from labour) to the base for splitting purposes to which it relates. Against this, the revenue effects of general tax-base deductions and credits are proportionately allocated across all income sources. Further complications in calculating the bases for splitting arise due to the fact that certain income tax receipts are collected at source and certain tax breaks are granted at source, while others are collected and granted within the framework of the individual taxpayer's tax return. This is particularly an issue with certain components of capital income (interest, dividends, pensions, etc.). There are further conceptual and practical issues with pensions and the self-employed to which there are no easy answers.

As a result of data set limitations and a degree of inconsistency between the approaches adopted by the Member States (which affects most notably the allocation of income tax to capital and to social transfers and pensions), the accuracy and comparability of the estimates of the ITRs on labour and capital have been somewhat compromised. The sources of these inconsistencies are various. In some Member States, for example, tax-return data are only available at incomeclass level rather than at taxpayer level. For some countries not all the taxable benefits from social security or old-age pension schemes could be separately identified from the tax-return data. Some Member States could not incorporate the revenue effects of taxbase deductions or tax credits specifically related to the main income sources. Inconsistencies may also arise where Member States permit a joint assessment of the taxable income of the household (e.g. in France before 2001). To give an example, the principal earner of the household may earn labour income whereas the spouse actually receives social benefits with a relatively lower income. In these cases, however, the same effective tax rate is applied to the taxpayers jointly assessed. There are further conceptual and practical problems with the treatment of pensions for which there are no straightforward solutions.

Some Member States were not able to provide full time-series coverage for all calendar years. In these cases a trend has been assumed using simple linear
interpolations, or the fractions were assumed to remain constant. Where the latest year was not available, the previous year's split was used. In reality, changes in the fractions would reflect changes either in the distribution of income or in the tax parameters. Applying linear interpolation seems a valid method only in the absence of major tax reforms.

Apartfrom certain simplifying assumptions and estimates of the share of personal income tax limited to specific years, this new treatment of the personal income tax is a major improvement on the methodology used prior to the 2003 edition. It is found to be vastly better than an approach based on aggregate data in estimating the tax burden on non-wage income sources (in particular for social transfers and pensions and for self-employment income).

## INDIVIDUAL COUNTRY APPROACHES BY TYPE OF APPROACH

## (A) Approach using micro-tax-receipts data

- Belgium. The split of the personal income tax was estimated by the Ministry of Finance using detailed revenue statistics from the national taxadministration based on individual tax returns. The data set covers any assessed income, and is exhaustive. In fact, the national tax administration already splits and allocates the aggregate personal income tax revenue raised on the 'global income' to the different income sources on a case-by-case basis, in order to derive entitlements of individual taxpayers to certain tax credits that are related to specific income sources. For example, the tax credits for pensions, sickness or unemployment are limited to the income tax that relates proportionally to the corresponding net income. This allocation of the tax revenue raised on the 'global income' is calculated by multiplying individual tax payments by proportions of the income types in the total taxpayer's 'global income', as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. Subsequently, the estimated fractions of the aggregate personal tax revenue that is raised on the selected income types depend on a proportional division of the personal income tax that is due on the 'global income' and the income tax due on 'distinct income' sources that are taxed separately. The resulting fractions are consequently applied to the sum of revenues from advance payments on earnings, advance payments of tax on self-employed persons and the amount of the final income tax assessment. The revenue from withholding tax on income from movable capital and real-estate tax is not included in the above
calculations; it is directly assigned to the capital income.
- Denmark. The split of the personal income tax was estimated by the Ministry of Taxation using a microsimulation model that is based on a sample of micro (taxpayer-level) data. The model incorporates the information on withholdings/prepayments and final income tax returns. The model is updated annually, and is used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The model also covers other legislative areas, such as unemployment benefits, housing subsidies, social assistance and so on. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. By including net interest payments in the tax base of capital, for example, the Ministry of Taxation has taken into account the way the tax relieffor mortgage interest payments and other interest payments on loans reduces the tax base of capital. This explains why the estimated part of capital income may be lower than zero. The method takes into account that from 2001 onwards negative capital income can only be deducted in the local income taxes (and from 2007 the so-called healthcare contribution as a consequence of the municipal reform), and that from 1998 to 2001 the after-tax value of the deduction for negative capital income was gradually eroded. The so-called share income (which is taxed separately) is allocated directly to the capital income part. As regards employed labour income, it should be recognised that in 1995 and 1999 wage income was taxed as follows: on the one hand the tax base for the municipal income tax and the lower-limit central government tax was wage income less transport expenses and unemployment insurance contributions; on the other hand the tax base for the so-called middle bracket and top bracket income tax was the part of the wage income - without any reduction for expenses - that exceeded a certain amount. If one reduces the tax base with deductible 'wage expenses' then the part of the mean limit and an upper limit income tax that is attributed to wage income is too small, whereas if it is not taken into account the part of the municipal income tax and lower-limit central government tax that is attributed to wage income is too big. The Ministry of Taxation has chosen the latter approach as it is believed that the bias will be the smallest in this case.
- Germany. The split of the personal income tax was estimated by the Federal Ministry of Finance using a microsimulation model. This model is based on a representative sample of micro (taxpayer-level) tax-
return data that is used for tax-forecasting purposes and for pre-assessing the consequences of changes in income tax legislation. In addition, the model allows the assessment of the solidarity tax, child benefits, the church tax and social contributions. The simulation model incorporates the information on withholdings/prepayments and final income tax returns (in Germany nearly every private household liable to income tax must file an income tax return; employees only paying wage withholding tax are also included in the sample). The calculations do not take into account child benefits and taxfree cash grants for acquiring or constructing new occupational dwellings, which are credited against the income tax liability. These transfers are deemed to be separate transfers in the context of social policy programmes. Basically, personal income tax payments are multiplied by the selected income sources at the micro level, as outlined above. The income sources are measured net of tax-base deductions that are exclusively earned on these income sources. Germany employs a comprehensive income tax base. There are no income-specific rates such as lower flat rates on income from capital investment, as in countries with dual income tax systems, nor does Germany grant lower tax rates or tax credits on low wages. However, the tax base may be largely offset by income-specific allowances (such as the savings allowance), tax incentives or arrangements in computing income, but these effects are captured within the calculations because the average effective tax rate is multiplied by the net taxable income sources.
- Ireland. The split of the personal income tax was estimated by the Inland Revenue using an exhaustive data set with micro (taxpayer-level) taxreturn data. The data set covers all taxpayers for which a return was received. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, 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 split of the PIT was based on a sample of around 500000 tax declarations ( $2 \%$ of the total). The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income. The income types are measured net of tax-base deductions that are exclusively earned on these income types. In addition,
corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types (e.g. the payable tax credit, the prime pour l'emploi, to encourage low-paid and low-skilled workers to resume active employment). It is worth noting that France employs a joint assessment of the taxable income in the household. For example, the principal earner in the household may earn labour income whereas the spouse receives social benefits, but the total amount of personal income is jointly assessed. In the calculations for the split of the personal income tax, however, in this case the same effective tax rate is applied to the partners jointly assessed. For the 2001-2004 period data provided by the French authorities also include taxes paid on transfers. For the 1999-2000 period this was only possible if the household income included salary or self-employed labour revenues. In order to maintain comparability and consistency in the time series the split for 1999 and 2000 has been adjusted. Assuming that the changes in the shares from 2000 to 2001 are only due to the introduction of the category 'transfers', the absolute changes for the other three categories have been calculated accordingly and deducted from the original values provided. For the period since 2012 the PIT split computation has been further refined. The split is now computed according to the breakdown of net taxable income (and not the reported income). For example, for salaries and wages it is the amount once the deduction for business expenses is taken into account. The new ESA 2010 is applied to the split calculation, with refundable tax credits now included in public expenditure instead of lowering the PIT amount. Real-estate capital gains and the mandatory standard deduction (PFO, prélèvement forfaitaire obligatoire) are also taken into account and are directly assigned to the category "Capital tax on income of households". Finally, in order to have a precise breakdown of D51a by economic function, a different split is computed for each tax concerned by the split (D51aa-other taxes, D51acCEDS, D51ad-CSG, D51af-other social levies, D51agpersonal income tax). These corrections introduce a break in the PIT series for France, notably for the shares of capital income of households and the self-employed, although the total share of capital remains almost unchanged.
- Latvia. The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data from personal income tax returns and notifications, in accordance with the individual taxpayers' data. The notifications of personal income tax were used to calculate personal income tax revenue from the employed labour income, the tax on pension payments and the tax on capital and capital gains. Information on the personal income tax paid by the self-employed
was derived from the declaration of annual income. The total PIT revenue is already shown in net form, i.e. the PIT repayments made by the State Revenue Service are already taken away.
- Luxembourg. The split of the personal income tax was estimated by the National Statistical Office using detailed revenue statistics from the national tax administration (Administration des contributions directes) based on exhaustive household tax returns (in Luxembourg PIT is based on family taxation) and on withholding revenues on employed labour and transfers. For the tax returns part, the method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. Then the withholding revenues are considered, because it is not mandatory to compile a tax return if there is only employed labour or pension income. Since the distinction between withheld amounts raised on employed labour and pension income is not available, data from the social security organisations were used. When only the total amount withheld was available from a social security organisation, the average rate of contribution was used as a proxy.
- Hungary (from 2009). The split of the personal income tax is based on a combination of a microsimulation using all individual tax returns and a correction on the aggregate figures from the microsimulation model. First the distribution of the PIT revenue attributed to the four income types is derived for each individual, then it is aggregated across all taxpayers. Finally, PIT on incomes taxed at source (they include fringe benefits and most of the taxed interest income, and are not reported in the annual tax returns and were not included before 2009) is added to the relevant categories and the final PIT split is calculated from these revenue figures.
- Malta. The split of the personal income tax is based on the actual data available at the local tax authorities through the individual returns. When returning their annual declarations, all taxpayers are obliged to correctly indicate the exact source of their income on their individual tax form. This information is then captured at micro level, and is used to compile the figures submitted in the national PIT questionnaire. There is no further extrapolation of the data, except in the case of withholding taxes on capital. Since the withholding tax is a flat percentage, this figure has been obtained based on the revenue generated from this particular source.
- Netherlands. The split of personal income tax is estimated by the Ministry of Finance using a microsimulation model that is based on a sample with micro (taxpayer-level) data. Updates for the model based on macro data are released six times per year, while the micro data sample is updated
every two or three years. The microsimulation model covers the combined tax burden of wage withholding tax, personal income tax, social contributions and wealth tax. The method multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. In the Netherlands, the lowest income tax rate consists of personal income tax and social contributions; the highest two rates consist solely of personal income tax. The split has therefore been computed for both personal income tax and social contributions (which are in principle levied on all taxable personal income types). The income types are measured net of tax-base deductions that are exclusively earned on these income types. The compulsory net payments to the healthcare fund are split based on the number of people with employed labour, self-employed labour and transfers and are attributed to the social contributions. A special provision applies to the capital income of owneroccupied property. This is taxed at a notional rental value, which represents the balance of revenue and expenses connected with the use of the dwelling, and is assessed using statutory tables. As normal expenses are included in the notional rental value, no expenses other than mortgage interest and ground rent may be deducted. The deduction for mortgage interest payments explains why the estimated part of capital income is negative.
- Poland. The split of the personal income tax was estimated by the Ministry of Finance. Poland has a progressive tax system, hence the estimate is obtained with a bottom-up methodology, starting from taxpayer-level data and the aggregating the results. For taxes levied as lump sums, the method used simply multiplies the individual tax due by proportions of the income types in total taxpayer income. The income types are measured net of estimated social contributions. Adjustments were made for married couples' tax returns (their joint income was used in the calculations). Owing to an important reform in 1999, which introduced taxdeductible health insurance contributions, there are two different methodologies for the years 1995-1998 and 1999-2004. For the years after 1999, the Ministry of Finance arrives at the PIT due by subtracting the amounts due as health insurance contributions from the total revenue, and the residual then represents the amount due for the PIT. The amounts due for the health insurance contributions are then split across economic functions and reintroduced in the PIT split so that the final PIT split given is homogeneous across the entire time period.
- Slovenia. The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data sets for individual taxpayers, except in the case of pensions. As most
of the PIT from pensions is only accounted for but not collected, the PIT from pensions is subtracted. Actual PIT collected from pensions is very close to prepayment of PIT from pensions during the year. Therefore, these prepayments are added to PIT from the transfer and pensions category. The method multiplies PIT payments by fractions of net taxable income sources (as a percentage of the total tax base) at the level of individual taxpayers. The allowances were deducted at the individual level (except in the case of pensions). In 2006, major changes in the PIT system were introduced - a schedular system for capital income was introduced and tax prepayments became final payments. This reform resulted into two different sets of data for 2006: accrual individual data for employed labour income, self-employed income and social transfers and pensions; and cash cumulative data for capital income.
- Finland. The split of the personal income tax was estimated by the Ministry of Finance using a microsimulation model that is based on a sample of micro (taxpayer-level) data. The information is collected by Statistics Finland. The model is updated annually, and is used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax-return data. The income types are measured net of tax-base deductions that are exclusively earned on these income types. The statistical information on dividend income in the model contains both the dividend income of the self-employed, which is treated as the capital part of the income, and the dividend income from investors, which is not income from self-employed labour but capital income from, for example, owning shares in a listed company. The statistical information is split into dividend income from self-employment and dividend income from savings and investments using an estimate. Since the year 2002 the method of splitting dividend income between dividends from listed companies and the dividends of the self-employed owners has been improved. Mortgage interest payments are not deducted from the capital income, since no rental value taxation of income from homeownership is applied.
- Sweden. The split of the personal income tax was estimated by the Ministry of Finance using microsimulation models that are mainly based on administrative sample data. The models are updated annually, and are mainly used in planning the national
tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers at different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax-return data. The income types are measured net of tax-base deductions that are exclusively earned on these income types. An alternative way to describe the method is to say that the individual specific average effective income tax rate is calculated to split the personal income tax across different taxable income sources. Note, however, that these average effective tax rates are computed while incorporating the revenue effects of tax credits that are exclusively earned on the selected income sources. The revenue effects of general tax credits for all taxpayers are proportionally allocated across all selected income sources.
- Norway. The split of the personal income tax was estimated by the Ministry of Finance using a microsimulation model called LOTTE. The model is based on a sample from the household income statistics of Statistics Norway. The personal income tax system has two tax bases: personal income, from which no deduction may be made; and ordinary income. Ordinary income includes all types of taxable income from labour, transfers, business and capital. Certain costs and expenses, including interest paid on debt, are deductible in the computation of ordinary income. Dividends are regarded solely as capital income in the calculations. With the exception of the standard allowance, the basic allowance and the allowance for gifts to voluntary organisations, all allowances are entirely allocated to one income source. The basic allowance is calculated as a certain percentage of wage and pension income with a lower and upper limit. In the calculations, the basic allowance is divided according to the size of wage and pension income, respectively, for each individual. Some basic allowance is reported separately for spouse supplementary pensions, child alimonies and pensions. These are allocated to transfer income. The allowance for gifts to voluntary organisations is a general allowance and is as such divided on all income sources. The sub-central and the central government income bracket tax are separated between the relevant income sources (labour, self-employed and transfer). The labour and transfer component in gross income is identified by the LOTTE model. Self-employed income is more difficult to identify because of some special limitation rules for this category of income included in the personal income tax base. Actual self-employed income may therefore be higher than the taxable self-employed income included
in the gross personal income tax base. However, by hooking the LOTTE model to total gross personal income reported in the tax statistics, it is possible to identify the self-employed income in the tax base (by subtracting labour and transfer income from total gross personal income).


## (B) Approach using both micro and aggregate tax-receipts data

The method employed in the United Kingdom is based on combining micro and aggregate tax-record data. Also, unlike the methods outlined above, the method does not assume that the individual taxpayer has the same average effective income tax rate over all income sources. Instead, income-source-specific tax rates are multiplied by the selected income sources at the taxpayer level.

- United Kingdom. The split of the personal income tax was estimated by Her Majesty's Revenue and Customs using a microsimulation model and aggregate tax-receipt data. The microsimulation model incorporates the information of withholding taxes (PAYE), self-assessment tax returns and claims by non-taxpayers for overpaid tax deducted at sources. The method does not assume that the individual taxpayer has the same average income tax rate over all selected income sources. Instead, income-sourcespecific tax rates are computed, because the personal income tax law prioritises the order of different types of income. For example, labour income is at the bottom of the taxable income and dividend income is treated as the top slice of the taxable income. The total tax liability that results from the microsimulation model, grossed up to the total taxpayer population for sampling, does not exactly correspond to the total recorded tax receipts from macro-tax-receipt data, due to differences in definition and sampling errors. The main differences between the micro- and macro-tax-receipt data occur because some components (i.e. company income tax and unallocated tax receipts) are not modelled. Also, there are various repayments of personal income tax that are made directly at source and are not captured in the model data, including payments to pension funds, charities, special savings schemes, life-insurance relief, mortgage interest relief at source, child tax credits, working tax credits and vocational training relief. These elements of the macro-tax-receipt data have also been allocated across the selected income types, whenever this was possible.


## (C) Approach using tax-return data aggregated at the level of income classes or tax brackets

In some Member States tax-return data is used that is aggregated at the level of a number of income classes or
tax brackets. Basically, the recorded personal income tax payments are multiplied by the selected income types over the sum of the taxable personal income sources at the level of income classes or tax brackets. This approach thus implicitly assumes that a (common) average effective tax rate applies to all selected income types at the level of the income class. The corresponding estimates are consequently aggregated to obtain the estimate of the split of the personal income tax. Calculations by Italy have shown that differences from using either macro-tax-return data or microdata aggregated by income classes turn out to be significant for the taxable personal income types that are less important from a quantitative point of view. Although the method cannot provide the degree of accuracy of micro (taxpayer-level) data, it is believed that is likely to capture the effects of progression of the personal income tax system and the distribution of income sources across different groups of taxpayers.

- Bulgaria. The split of the personal income tax was calculated by the Ministry of Finance using information from the tax returns filed at the National Revenue Agency, representing aggregated microdata per tax return. The tax base of the different types of income besides labour income is divided over the total tax base, and the ratio serves as a weight to measure the share of the relevant income in the total tax due. The sum of the weighted tax revenues is the tax due for all income except labour income. For employees receiving only labour income, the PIT is withheld by the employer. The share of every type of non-labour income mentioned previously is applied to the cash revenues from all types of income besides labour income. The revenues from labour income and from non-labour income form the total revenues. The share of the labour-income revenues in total PIT revenues is known, the share of the total non-labour-income revenues in total PIT revenues is also known, along with the share of each type of non-labour income within the total non-labour-income revenues. The relevant shares serve as the PIT split.
- Greece. The split of the personal income tax was estimated by the Ministry of Finance in cooperation with EL.STAT and Professor Geogakopoulos from the Athens University of Economics. The calculations were based on data from personal income tax returns, which were grouped by category of income and tax bracket. Basically, the method multiplies tax payments by proportions of the income types in the total taxpayer income, as outlined above, but aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In order to split between income from employed labour and transfers, data from the General Secretariat of Information Systems were used. The final percentages are comprehensive of
tax on savings, which is included in category D.51a in addition to tax revenue from personal income tax; the total amount of this category constitutes tax on capital and, given that this tax is not calculated on the total income of households, it was added to income tax from capital in the calculations.
- Spain. The split of the personal income tax was estimated by the Ministry of Finance, and the methodology was revised as of 2010. The estimates cover not only the population of PIT taxpayers those who submit a PIT return - but also those PIT taxpayers not directly obliged to do so but whose contribution to the tax is made only through monthly withholding taxes and advance tax payments. The allocation of tax liabilities arising from earned income - wages and social benefits - is made directly through observed advance tax-payment data files rather than by calculating the weights based on the values of such income in accordance with the Spanish national accounts, as had been done until 2010. This latter change appreciably affects the final estimates, and now reflects much more accurately the allocation of each of those income sources, since, as noted repeatedly in previous years, national accounts data overstate the tax burden of pensions and other social benefits in the PIT. This is because it is not possible to deduct those pensions exempt from the tax, and furthermore under the former methodology it was not possible to take into account the different effective tax rates applied to both salaries and pensions, given that pensions usually pile up in lower income levels and therefore their taxation is substantially lower when applying a progressive tax schedule. Therefore, as of 2010 only tax data provided by the Spanish Tax Administration is used. The methodology is divided into three basic stages: (1) the final tax liability (by income sources) from PIT filers is directly obtained from tax-data records broken down into 47 income brackets; (2) for non-PIT filers the final PIT tax liability distribution is obtained as the difference between the total amount of periodic withholding tax payments (filers and non-filers) and the advance payments of the latter obtained through annual tax returns submitted by third parties; (3) the allocation of final tax liabilities arising from earned income among wages/salaries and social benefits is directly obtained through the annual observed tax statistics covering the whole tax population (filers and non-tax filers) related to periodic withholding and advance tax payments, and according to their own weight.
- Italy. The split of the personal income tax was estimated by the Ministry of Finance using a microdata set containing IRPEF tax-return data for all taxpayers. Instead of computing an average tax rate for each individual taxpayer, the information was allocated to 35 classes of gross income. Basically,
the recorded personal income tax payments were multiplied by the selected net taxable income sources over the sum of the net taxable income sources at the income class level. The income types are measured net of tax-base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types. In addition to the recorded IRPEF tax revenues, IRPEF payments received by the treasury on denominations other than IRPEF were incorporated into the calculations. These include tax on dividend distributions and dividend withholdings, which were directly allocated to the capital income category. Since 2015, the labour cost concerning permanent contract workers has not been included in the IRAP tax base. The IRAP split is estimated on the basis of tax returns, therefore taking into account the labour cost deduction. On the other hand, 2015 IRAP revenue data may not fully reflect the legislative change because of the tax advance payment system. IRAP revenues will probably decline substantially in 2016. Therefore, the capital component amount of IRAP will be overestimated in 2015 and underestimated in 2016.
- Cyprus. The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on tax-assessment data, which were grouped by category of income and by tax bracket into 26 income classes. The recorded personal income tax payments are multiplied by the taxable income sources for each class and then divided by the aggregate taxable income of the class. The income types are measured as net taxable personal incomes. All deductions have been allocated to the correct base class and category for the purposes of the split. The personal allowances have been allocated in proportion to the income sources.
- Lithuania. The split of the personal income tax was estimated by the Ministry of Finance utilising data from the State Tax Inspectorate. Data coverage is very high ( $99.9 \%$ to $100 \%$ of actual payments by the different revenue group of personal income tax). Lithuania's calculations are simplified by the existence of a dual rate system for earned and unearned income. The categorisation of income taxes allowed most elements to be allocated to their economic functions without the need for further individual or income class breakdowns. The split of personal income tax calculation breaks down the total amount of the tax refund across the various revenue groups. Payments from non-employment related or n.e.c. income were attributed to the payments from capital and income from individual
activities, in proportion to the interrelation between respective incomes calculated according to taxreturn data. Adaptations to the methodology were made from 2002 to 2003 as a result of changes in the legislation that allowed deductions for lifeinsurance and pension contributions and for certain interest payments. Note that for the year 1999 data limitations required a special estimate that was based on a different methodology.

Taxes and social contributions paid by the self-employed are allocated to the capital and business income category ${ }^{(54)}$. Italy proposed to split tax revenues from income of self-employed in $80 \%$ and $20 \%$, because most of the self-employed in Italy are more comparable to dependent employed workers. The $80 \%$ are related to labour and the $20 \%$ are linked to capital income of the self-employed. The mixed income of the self-employed should be split accordingly. Social contributions of the self-employed are attributed to labour in the Italian method.

## (D) Approach using aggregate withholding tax and final assessment income tax data with certain adjustments

In some Member States the estimates of the split of the personal income tax were computed on the basis of aggregate statistics of withholding tax and the final personal income tax by assessment.

- Czechia. The split of the personal income tax was estimated by the Ministry of Finance. Three PIT accounts exist: the first, wage tax withheld by the employer, is purely labour; the second, withholding tax, is presumed to be purely capital; and the tax paid per tax return was split. The calculations were based on data from personal income tax returns, which were grouped by category of income and by tax bracket into 20 classes. The method multiplies tax payments by proportions of the income types in the total taxpayer income, aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In calculating the split between income from employed labour and transfers, it was found that almost all the transfers were tax exempt ( $0.001 \%$ of the total PIT revenue) so all were allocated to employed labour. All deductions have been allocated to the correct base class and category for the purposes of the split.
- Estonia. The split of the personal income tax was estimated by the Ministry of Finance using micro-level data from the income tax returns and withholding tax statistics. Different approaches were used for determining the PIT splits depending on

[^127]data availability. Thanks to the very good quality and detail of the data for 2004, the split for that year is the most thorough. Firstly, withholding tax returns were used to derive the split in the case of resident natural persons who did not submit the 2004 income tax return. As in the case of withholding tax returns, the income is already divided between 19 different income categories; the data was grouped into income from labour, capital and transfers. Secondly, withholding tax returns where payments to nonresident natural persons are declared and divided into 11 different income sources were used, and the PIT split obtained. In both cases the permitted deductions are taken into account in finding the PIT split. In the third step, based on the income tax returns, PIT from self-employed labour was first estimated. As from 2004, the increased basic exemption in event of pension is declared on the income tax return; it was assumed that only resident natural persons who are entitled to pensions declare it and would be able to use this deduction. In the case of other income sources, i.e. income from Estonia, gains from transfer of property, other income and income from abroad, all the deductions (including the basic tax allowance) were allocated proportionally over the income sources, except the special deduction for self-employed persons in agriculture, which was allocated to their income. The split for the years 2001-2003 was made based on withholding tax returns of non-resident natural persons and on income tax returns. The estimates concerning 1996-2000 were made based solely on the income tax returns data.

- Hungary (before 2009). The split of the personal income tax was estimated by the Ministry of Finance using aggregate statistical information from individual personal income tax returns and the declarations of enterprises on withholding tax. The share of the personal income tax on labour is related to the total revenue from the personal income tax by the deduction of shares pertaining to capital and to self-employed income together with a weighted proportion of the tax credits from the latter.
- Austria. The split of the personal income tax was estimated by the Ministry of Finance using statistical information from the wage withholding tax and the final income tax by assessment. Taxes raised on income from employed labour are withheld by the employer at source, and the wage tax system is designed to approximate the final personal income tax as closely as possible, but in some cases certain repayments have to be made by the tax administration. This can, for example, occur if the taxpayer receives income from several jobs or pensions during a single year, or if there are different payments per month or deductions for special expenses, etc. As these repayments concern
only wage taxpayers, the total net amount of the repayments was deducted from the total recorded wage tax, and the recorded income tax was adjusted accordingly. Also, the income from employment includes income in the form of social transfers and pension benefits received. The recorded revenue of the wage tax was also corrected for the relevant amount to arrive at the fraction of income tax levied on labour income. The revenue of the personal income tax by assessment largely reflects entrepreneurial income and income from capital. The (corrected) recorded revenue from the personal income was split between the two sources, using tax-return data aggregated at the level of a number of income classes, as outlined above.
- Portugal. The split of the personal income tax was estimated by the Ministry of Finance using information from personal income tax returns, except for the amount of tax raised on capital income, which was estimated using information on both withholding taxes and personal income tax returns. The estimates are based on three data sets: (1) aggregate net taxable incomes by category of income; (2) tax liabilities by category of income or groups of categories, depending on the type of tax returns - some households only earn income from one category of income (e.g. income from labour), so the tax liability is directly imputable to that category, but other households simultaneously earn income from more than one category (e.g. income from labour and income from self-employed labour); (3) aggregate data from withholding tax returns relating to incomes subject to a final withholding tax, which, in general, are not reported in tax returns (e.g. interest on bank deposits). The split of the personal income tax was estimated according to the following procedure. As the first step, the tax liability of households with one source of taxable personal income was directly allocated. As the second step, the net taxable incomes of households with one source of income were subtracted from the aggregates of the net taxable incomes by category of income. Third, the aggregate tax liability of households that earn more than income was split. This split was made in proportion to the aggregate taxable incomes for each category that resulted from the second step. In this step it was thus assumed that all categories of income are subject to a common average effective tax rate. Finally, the revenue from the final withholding tax was added to the relevant categories. It should be noted that this assumes that none of the income subject to a final withholding tax is reported in the tax return and so could result in double counting. However, in practice, it is believed that the amounts concerned are not of great magnitude.
- Romania. The split of personal income tax was estimated by the Ministry of Finance in collaboration with the national statistical office using aggregate statistical information on the general personal income tax revenues and the afferent taxable base, divided among the relevant categories.


## ESTIMATES OF THE SPLIT OF PERSONAL INCOME TAX

The following tables present the resulting estimates for the split of the personal income tax. Looking at the estimates there are some noticeable differences, in particular for the income tax allocated to capital and social transfer and pension benefits. By including net interest payments in the tax base of capital, for example, some Member States (e.g. Denmark and the Netherlands) have taken into account the way the tax relief for mortgage interest payments and other
interest payments on loans effectively reduces the tax base of capital. This explains why the estimated fraction for personal income tax raised on capital income is sometimes relatively low (or even negative) for a number of Member States. In some Member States such deductions are less significant or non-existent, while others were unable to take the revenue effects of such specific tax-base deductions yet into account. Also, some Member States were unable to estimate the amount of personal income tax on (taxable) social transfers, while others could not distinguish between different types of pension benefits. Inevitably this may have had some consequences for the implicit tax rates on labour and capital. The estimates for the amount of personal income tax allocated to capital income and to social transfers and pensions would benefit from future work. What is also noteworthy from the table is the fact that the personal income tax revenue allocated to (employed) labour income appears to be relatively low in Greece and Poland.

Table 1: Personal income tax revenue allocated to employed labour income
(\% of total revenue of personal income tax)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BE | 77.0 | 77.3 | 77.6 | 77.9 | 78.0 | 78.1 | 77.3 | 77.0 | 76.1 | 75.3 | 75.0 | 73.9 | 73.9 |
| BG | 84.1 | 84.8 | 82.5 | 86.5 | 87.7 | 85.7 | 85.6 | 86.4 | 87.4 | 87.8 | 88.5 | 88.6 | 88.7 |
| CZ | 89.0 | 89.5 | 93.0 | 93.1 | 96.2 | 95.3 | 95.4 | 95.5 | 96.9 | 95.5 | 95.5 | 95.7 | 95.4 |
| DK | 72.6 | 72.8 | 75.9 | 75.0 | 71.9 | 71.6 | 71.2 | 69.4 | 68.0 | 67.5 | 68.1 | 68.1 | 68.1 |
| DE | 71.9 | 70.3 | 71.2 | 73.2 | 72.7 | 72.7 | 72.7 | 72.7 | 72.5 | 71.6 | 71.7 | 71.7 | 72.4 |
| EE | 88.0 | 89.5 | 88.5 | 86.7 | 86.1 | 86.8 | 88.2 | 88.4 | 88.5 | 87.5 | 87.7 | 87.8 | 86.4 |
| IE | 80.4 | 80.5 | 81.1 | 81.7 | 82.3 | 82.9 | 83.4 | 83.2 | 83.7 | 80.9 | 83.6 | 83.9 | 83.9 |
| EL | 51.0 | 50.7 | 50.0 | 50.3 | 50.5 | 47.7 | 50.2 | 50.2 | 50.2 | 50.2 | 50.2 | 50.2 | 50.2 |
| ES | 67.2 | 68.2 | 70.9 | 72.4 | 73.0 | 72.1 | 70.7 | 69.5 | 68.4 | 67.6 | 67.3 | 66.6 | 65.8 |
| FR | 58.2 | 58.4 | 58.1 | 57.8 | 54.2 | 55.5 | 56.8 | 55.4 | 55.4 | 55.2 | 55.8 | 55.8 | 56.1 |
| HR | 82.3 | 83.5 | 84.3 | 85.1 | 84.7 | 84.9 | 83.6 | 80.4 | 80.4 | 76.3 | 75.0 | 72.9 | 73.7 |
| IT | 54.4 | 54.4 | 55.6 | 55.1 | 54.7 | 54.5 | 55.0 | 54.4 | 53.5 | 53.9 | 53.8 | 54.4 | 54.4 |
| 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 | 95.7 | 96.6 | 96.3 | 94.4 | 89.0 | 87.1 | 87.1 | 86.8 | 86.1 | 86.5 | 85.8 | 84.6 | 84.7 |
| LT | 88.7 | 87.4 | 84.0 | 71.0 | 76.9 | 77.9 | 78.5 | 80.3 | 79.7 | 79.8 | 79.6 | 77.0 | 78.1 |
| LU | 72.8 | 71.8 | 74.5 | 73.3 | 73.4 | 72.7 | 72.5 | 72.7 | 72.1 | 72.5 | 72.3 | 71.8 | 71.8 |
| HU | 85.6 | 79.6 | 82.8 | 79.4 | 82.8 | 82.8 | 84.4 | 84.0 | 83.9 | 84.1 | 83.8 | 84.0 | 83.3 |
| MT | 69.5 | 69.2 | 69.7 | 69.3 | 69.7 | 69.8 | 70.4 | 70.2 | 70.4 | 69.7 | 70.4 | 69.7 | 75.0 |
| NL | 70.3 | 69.6 | 68.7 | 73.2 | 71.4 | 72.4 | 71.7 | 69.5 | 63.9 | 67.0 | 66.7 | 62.6 | 65.2 |
| AT | 62.2 | 62.8 | 63.1 | 62.0 | 61.7 | 62.5 | 62.6 | 62.2 | 61.7 | 61.7 | 60.3 | 60.4 | 60.5 |
| PL | 50.1 | 45.0 | 49.3 | 48.4 | 48.9 | 47.8 | 48.5 | 47.7 | 48.0 | 47.3 | 47.9 | 47.8 | 47.8 |
| PT | 63.6 | 60.6 | 58.9 | 59.1 | 61.2 | 59.1 | 54.8 | 55.6 | 55.4 | 57.3 | 59.0 | 60.0 | 60.0 |
| RO | 69.7 | 69.5 | 67.6 | 69.2 | 75.4 | 74.1 | 74.7 | 74.9 | 67.5 | 64.4 | 59.0 | 65.3 | 68.8 |
| SI | 87.6 | 82.2 | 83.7 | 87.2 | 87.8 | 87.9 | 86.4 | 89.8 | 88.4 | 87.3 | 88.0 | 86.7 | 86.7 |
| SK | 85.4 | 86.5 | 88.1 | 93.9 | 94.3 | 93.8 | 94.4 | 93.8 | 93.9 | 94.3 | 95.0 | 96.4 | 96.3 |
| FI | 67.3 | 66.3 | 69.1 | 69.1 | 67.3 | 66.7 | 66.4 | 65.5 | 63.5 | 62.3 | 61.8 | 61.0 | 60.6 |
| SE | 66.3 | 66.3 | 69.8 | 68.9 | 69.1 | 71.6 | 71.6 | 70.9 | 70.2 | 68.6 | 68.6 | 68.8 | 70.9 |
| UK | 73.1 | 73.0 | 72.2 | 73.2 | 74.8 | 75.5 | 74.7 | 73.7 | 73.1 | 71.1 | 72.0 | 71.8 | 71.3 |
| NO | 75.0 | 73.6 | 74.9 | 73.4 | 72.7 | 73.6 | 73.6 | 73.9 | 73.6 | 68.4 | 70.1 | 71.6 | 71.6 |

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant
Source: European Commission services.

Table 2: Personal income tax revenue allocated to income of the self-employed
(\% of total revenue of personal income tax)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BE | 12.4 | 12.2 | 12.0 | 11.8 | 12.1 | 11.9 | 12.0 | 12.2 | 13.0 | 13.2 | 13.9 | 13.8 | 13.8 |
| BG | 11.8 | 11.5 | 11.0 | 8.4 | 8.7 | 10.4 | 10.8 | 10.2 | 9.3 | 8.8 | 8.6 | 7.8 | 7.8 |
| CZ | 8.8 | 8.2 | 4.6 | 4.6 | 1.9 | 2.5 | 2.3 | 2.1 | 0.9 | 2.0 | 2.2 | 1.9 | 2.1 |
| DK | 5.5 | 5.5 | 4.3 | 4.0 | 4.3 | 4.3 | 4.0 | 4.4 | 4.9 | 4.8 | 4.9 | 4.9 | 4.9 |
| DE | 20.3 | 21.4 | 19.7 | 18.3 | 20.5 | 20.5 | 20.3 | 20.1 | 20.0 | 20.7 | 20.4 | 20.2 | 19.3 |
| EE | 2.1 | 1.5 | 1.3 | 1.0 | 1.1 | 1.6 | 1.3 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 |
| IE | 11.4 | 11.2 | 10.8 | 10.4 | 9.9 | 9.5 | 8.6 | 8.7 | 8.7 | 8.5 | 8.8 | 8.6 | 8.6 |
| EL | 20.2 | 19.7 | 19.5 | 17.8 | 16.2 | 20.7 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| ES | 10.9 | 10.9 | 9.1 | 7.9 | 7.9 | 7.4 | 7.6 | 7.7 | 8.0 | 8.7 | 8.8 | 9.1 | 9.1 |
| FR | 15.7 | 15.4 | 14.8 | 14.2 | 14.9 | 12.7 | 10.5 | 10.0 | 9.8 | 9.9 | 9.5 | 9.3 | 9.1 |
| HR | 6.2 | 5.5 | 5.1 | 4.3 | 4.2 | 4.3 | 4.3 | 5.4 | 4.8 | 5.2 | 5.1 | 5.0 | 5.3 |
| IT | 18.2 | 18.4 | 16.8 | 15.2 | 15.2 | 15.3 | 15.1 | 14.6 | 14.5 | 14.5 | 14.5 | 14.0 | 14.0 |
| CY | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 |
| LV | 2.6 | 2.5 | 1.7 | 2.0 | 3.2 | 3.3 | 3.1 | 2.7 | 2.9 | 2.6 | 2.7 | 2.7 | 2.9 |
| LT | 4.0 | 4.3 | 4.1 | 4.5 | 3.6 | 3.4 | 4.2 | 3.8 | 4.6 | 3.8 | 4.3 | 4.9 | 4.5 |
| LU | 9.6 | 9.0 | 6.9 | 9.5 | 8.4 | 8.8 | 8.1 | 8.6 | 8.7 | 8.1 | 9.2 | 11.6 | 11.6 |
| HU | 3.3 | 3.1 | 3.1 | 3.3 | 3.8 | 5.5 | 5.6 | 5.7 | 5.5 | 5.6 | 5.3 | 4.9 | 5.0 |
| MT | 8.0 | 8.6 | 7.9 | 7.9 | 7.6 | 7.4 | 7.2 | 7.2 | 7.3 | 7.6 | 7.8 | 8.0 | 6.4 |
| NL | 23.0 | 23.8 | 26.2 | 20.6 | 21.3 | 19.7 | 18.7 | 19.9 | 24.1 | 19.0 | 18.4 | 22.4 | 20.1 |
| AT | 16.8 | 16.2 | 15.5 | 16.8 | 16.6 | 15.7 | 15.2 | 15.5 | 15.9 | 16.0 | 18.5 | 18.5 | 18.4 |
| PL | 25.0 | 30.4 | 28.5 | 27.7 | 27.1 | 27.9 | 26.2 | 26.3 | 27.8 | 29.0 | 29.4 | 30.5 | 30.5 |
| PT | 8.9 | 9.1 | 8.3 | 7.6 | 7.4 | 6.2 | 5.8 | 5.7 | 5.6 | 5.6 | 6.0 | 6.2 | 6.2 |
| RO | 4.8 | 5.5 | 5.9 | 4.3 | 4.8 | 4.7 | 4.4 | 4.7 | 4.3 | 3.7 | 3.0 | 2.7 | 1.9 |
| SI | 5.0 | 7.0 | 6.0 | 4.7 | 4.2 | 4.0 | 3.6 | 3.7 | 4.2 | 4.0 | 3.9 | 4.0 | 4.0 |
| SK | 12.8 | 11.6 | 10.1 | 4.6 | 4.2 | 5.0 | 4.3 | 4.7 | 4.8 | 4.6 | 3.9 | 2.6 | 2.6 |
| FI | 7.7 | 7.9 | 7.2 | 7.2 | 6.9 | 7.5 | 7.5 | 7.3 | 7.8 | 7.1 | 7.2 | 7.5 | 7.4 |
| SE | 2.7 | 2.7 | 2.7 | 2.6 | 2.6 | 2.7 | 2.6 | 2.4 | 2.3 | 2.3 | 2.2 | 2.1 | 2.1 |
| UK | 12.7 | 12.3 | 12.5 | 11.5 | 11.3 | 11.0 | 10.7 | 10.6 | 10.6 | 10.4 | 10.5 | 10.4 | 10.1 |
| NO | 7.8 | 7.9 | 7.1 | 6.9 | 6.9 | 7.0 | 6.7 | 6.3 | 6.2 | 5.9 | 6.0 | 6.0 | 6.0 |

$N B$ :The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were
assumed to remain constant.
Source: European Commission services.

Table 3: Personal income tax revenue allocated to social transfers and pensions
(\% of total revenue of personal income tax)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BE | 12.3 | 12.9 | 13.5 | 14.1 | 14.2 | 14.5 | 14.6 | 14.1 | 15.0 | 15.4 | 16.0 | 16.2 | 16.2 |
| BG | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| CZ | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| DK | 22.2 | 21.5 | 22.2 | 25.0 | 24.5 | 25.2 | 25.5 | 25.9 | 26.2 | 25.5 | 25.0 | 25.0 | 25.0 |
| DE | 3.3 | 3.3 | 3.3 | 3.5 | 3.8 | 3.8 | 4.0 | 4.0 | 4.2 | 4.3 | 4.5 | 4.6 | 4.7 |
| EE | 5.6 | 4.9 | 7.2 | 11.0 | 10.9 | 9.3 | 8.8 | 8.8 | 8.7 | 9.0 | 9.3 | 9.0 | 10.3 |
| IE | 0.9 | 0.9 | 1.1 | 1.4 | 1.6 | 1.9 | 2.0 | 2.2 | 2.2 | 2.0 | 2.0 | 2.0 | 2.0 |
| EL | 17.0 | 18.1 | 19.1 | 20.6 | 22.1 | 19.7 | 23.1 | 23.1 | 23.1 | 23.1 | 23.1 | 23.1 | 23.1 |
| ES | 6.6 | 6.2 | 6.6 | 7.4 | 8.9 | 9.8 | 10.9 | 11.9 | 12.3 | 12.1 | 12.4 | 12.3 | 12.1 |
| FR | 16.7 | 16.9 | 17.7 | 18.5 | 20.0 | 18.5 | 17.0 | 17.6 | 18.2 | 18.5 | 18.5 | 18.7 | 19.0 |
| HR | 2.4 | 2.6 | 2.8 | 2.9 | 3.0 | 2.5 | 2.9 | 3.2 | 3.1 | 2.4 | 2.4 | 2.3 | 2.5 |
| IT | 22.6 | 22.0 | 22.5 | 24.4 | 24.9 | 25.5 | 26.2 | 27.0 | 28.2 | 28.0 | 28.1 | 28.1 | 28.1 |
| CY | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| LV | 1.7 | 0.9 | 2.0 | 3.6 | 4.7 | 5.2 | 5.3 | 5.3 | 5.6 | 5.7 | 6.0 | 6.1 | 5.7 |
| LT | 2.5 | 2.9 | 4.3 | 5.5 | 5.3 | 4.3 | 3.6 | 2.3 | 3.0 | 3.4 | 3.3 | 3.1 | 3.2 |
| LU | 11.9 | 11.4 | 11.3 | 11.5 | 11.6 | 12.2 | 12.5 | 12.5 | 12.6 | 12.7 | 12.7 | 11.4 | 11.4 |
| HU | 1.9 | 7.4 | 8.4 | 3.4 | 2.6 | 0.8 | 1.0 | 1.0 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 |
| MT | 16.5 | 16.2 | 16.3 | 16.8 | 17.2 | 17.3 | 18.0 | 18.3 | 18.7 | 18.7 | 19.2 | 19.9 | 16.9 |
| NL | 18.4 | 17.9 | 17.0 | 18.9 | 18.6 | 19.4 | 20.2 | 20.8 | 19.3 | 20.3 | 19.7 | 18.2 | 18.0 |
| AT | 18.1 | 18.0 | 18.1 | 18.4 | 19.0 | 19.3 | 19.7 | 19.8 | 20.1 | 20.0 | 18.5 | 18.4 | 18.4 |
| PL | 17.3 | 15.6 | 15.6 | 17.3 | 17.5 | 17.6 | 18.2 | 18.6 | 18.5 | 18.0 | 17.6 | 16.2 | 16.2 |
| PT | 14.9 | 15.6 | 15.7 | 16.7 | 18.3 | 19.7 | 19.7 | 23.4 | 23.8 | 24.8 | 24.9 | 24.6 | 24.6 |
| RO | 1.4 | 1.9 | 1.9 | 4.6 | 5.8 | 5.4 | 5.6 | 6.4 | 5.7 | 5.5 | 5.3 | 3.1 | 3.3 |
| SI | 2.3 | 2.1 | 2.2 | 2.3 | 2.5 | 2.8 | 2.7 | 1.1 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| SK | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| FI | 18.3 | 17.8 | 17.4 | 19.0 | 20.0 | 20.1 | 20.7 | 21.6 | 22.1 | 23.1 | 23.6 | 24.6 | 24.6 |
| SE | 24.1 | 22.4 | 22.9 | 24.1 | 22.5 | 20.9 | 21.4 | 21.6 | 20.5 | 19.9 | 19.9 | 19.6 | 19.2 |
| UK | 1.7 | 1.7 | 1.7 | 1.2 | 1.9 | 2.1 | 2.3 | 2.4 | 2.6 | 2.6 | 2.5 | 2.5 | 2.5 |
| NO | 9.9 | 9.9 | 9.8 | 10.5 | 10.8 | 9.6 | 10.0 | 9.7 | 10.0 | 13.4 | 13.1 | 10.5 | 10.5 |

$N B$ : The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.
Source: European Commission services.

Table 4: Personal income tax revenue allocated to capital income
(\% of total revenue of personal income tax)

|  | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BE | -1.6 | -2.3 | -3.0 | -3.7 | -4.4 | -4.5 | -3.9 | -3.3 | -4.1 | -3.9 | -4.8 | -3.9 | -3.9 |
| BG | 4.1 | 3.7 | 6.5 | 5.0 | 3.6 | 3.9 | 3.6 | 3.3 | 3.3 | 3.3 | 3.0 | 3.6 | 3.5 |
| CZ | 2.2 | 2.2 | 2.4 | 2.3 | 1.9 | 2.2 | 2.3 | 2.4 | 2.1 | 2.6 | 2.3 | 2.3 | 2.5 |
| DK | -0.3 | 0.3 | -2.3 | -3.9 | -0.7 | -1.1 | -0.8 | 0.3 | 1.0 | 2.2 | 2.1 | 2.1 | 2.1 |
| DE | 4.5 | 5.0 | 5.8 | 5.0 | 3.0 | 3.0 | 3.0 | 3.2 | 3.3 | 3.4 | 3.4 | 3.5 | 3.6 |
| EE | 4.3 | 4.1 | 3.1 | 1.3 | 1.9 | 2.3 | 1.8 | 1.9 | 2.0 | 2.7 | 2.3 | 2.5 | 2.6 |
| IE | 7.2 | 7.5 | 7.0 | 6.6 | 6.1 | 5.7 | 6.0 | 5.9 | 5.4 | 8.6 | 5.6 | 5.5 | 5.5 |
| EL | 11.8 | 11.4 | 11.4 | 11.3 | 11.2 | 11.9 | 11.7 | 11.7 | 11.7 | 11.7 | 11.7 | 11.7 | 11.7 |
| ES | 15.4 | 14.8 | 13.4 | 12.4 | 10.2 | 10.7 | 10.8 | 10.9 | 11.3 | 11.7 | 11.5 | 11.9 | 13.0 |
| FR | 9.5 | 9.3 | 9.4 | 9.4 | 10.9 | 13.3 | 15.8 | 17.1 | 16.6 | 16.4 | 16.2 | 16.3 | 15.8 |
| HR | 9.1 | 8.3 | 7.7 | 7.6 | 8.2 | 8.3 | 9.2 | 11.0 | 11.8 | 16.1 | 17.5 | 19.8 | 18.5 |
| IT | 4.8 | 5.2 | 5.1 | 5.2 | 5.3 | 4.7 | 3.8 | 4.0 | 3.9 | 3.6 | 3.6 | 3.5 | 3.5 |
| CY | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 |
| LV | 0.0 | 0.0 | 0.0 | 0.0 | 3.1 | 4.4 | 4.5 | 5.1 | 5.4 | 5.2 | 5.5 | 6.7 | 6.6 |
| LT | 4.8 | 5.4 | 7.7 | 19.1 | 14.2 | 14.4 | 13.8 | 13.6 | 12.7 | 13.0 | 12.9 | 15.0 | 14.2 |
| LU | 5.7 | 7.8 | 7.3 | 5.6 | 6.7 | 6.3 | 6.9 | 6.2 | 6.6 | 6.7 | 5.8 | 5.3 | 5.3 |
| HU | 9.1 | 10.0 | 5.7 | 13.9 | 10.8 | 10.9 | 9.0 | 9.2 | 9.6 | 9.5 | 10.0 | 10.2 | 10.8 |
| MT | 6.0 | 6.0 | 6.1 | 6.0 | 5.5 | 5.5 | 4.4 | 4.3 | 3.6 | 3.9 | 2.6 | 2.4 | 1.7 |
| NL | -11.7 | -11.4 | -11.9 | -12.7 | -11.3 | -11.6 | -10.6 | -10.2 | -7.3 | -6.3 | -4.8 | -3.3 | -3.3 |
| AT | 2.9 | 3.0 | 3.3 | 2.9 | 2.7 | 2.5 | 2.5 | 2.5 | 2.3 | 2.3 | 2.7 | 2.7 | 2.7 |
| PL | 7.6 | 9.0 | 6.6 | 6.7 | 6.5 | 6.7 | 7.1 | 7.4 | 5.6 | 5.7 | 5.1 | 5.5 | 5.5 |
| PT | 12.6 | 14.8 | 17.0 | 16.6 | 13.1 | 14.9 | 19.7 | 15.3 | 15.2 | 12.3 | 10.1 | 9.2 | 9.2 |
| RO | 24.1 | 23.1 | 24.5 | 22.0 | 14.0 | 15.9 | 15.3 | 14.0 | 22.5 | 26.4 | 32.8 | 28.8 | 26.0 |
| SI | 5.1 | 8.7 | 8.2 | 5.8 | 5.6 | 5.4 | 7.3 | 5.3 | 5.9 | 7.2 | 6.7 | 7.7 | 7.7 |
| SK | 1.8 | 1.9 | 1.8 | 1.5 | 1.5 | 1.2 | 1.3 | 1.4 | 1.3 | 1.1 | 1.1 | 1.0 | 1.0 |
| FI | 6.8 | 8.0 | 6.3 | 4.7 | 5.8 | 5.7 | 5.3 | 5.6 | 6.6 | 7.6 | 7.4 | 7.0 | 7.3 |
| SE | 7.0 | 8.6 | 4.6 | 4.4 | 5.7 | 4.7 | 4.4 | 5.1 | 6.9 | 9.2 | 9.4 | 9.6 | 7.8 |
| UK | 12.5 | 13.1 | 13.7 | 14.1 | 12.0 | 11.4 | 12.4 | 13.3 | 13.8 | 15.8 | 14.9 | 15.3 | 16.2 |
| NO | 7.3 | 8.7 | 8.2 | 9.1 | 9.6 | 9.8 | 9.7 | 10.1 | 10.2 | 12.3 | 10.8 | 11.9 | 11.9 |

$N B$ : 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.

## Bibliography

Carey, D. and Rabesona, J., 'Average effective tax rates on capital, labour and consumption', paper presented at the CESifo conference on measuring the tax burden on labour and capital, Venice, July 2002.

Clark, S., 'Using micro data to assess average effective tax rates', paper presented at the CESifo conference on measuring the tax burden on labour and capital, Venice, July 2002.

De Haan, J., Sturm, J. E. and Volkerink, B., 'How to measure the tax burden on labour', paper presented at the CESifo conference on measuring the tax burden on labour and capital, Venice, July 2002.

Desai, A., Foley, C. F. and Hines, J. R., 'Chains of ownership, tax competition, and foreign direct investment', paper presented at the CESifo conference on measuring the tax burden on labour and capital, Venice, July 2002.

Devereux, M. P. and Griffith, R., 'The taxation of discrete investment choices - Revision 2', IFS Working Paper W98/16, 1999.

Devereux M. P. and Griffith, R., 'Evaluating tax policy for location decisions', International Tax and Public Finance, Vol. 10, No 2, pp. 107-126, 2003.

Devereux, M. P. et al, 'Effective levels of company taxation within an enlarged EU', project for the European Commission (TAXUD/2005/DE/3 10), ZEW, Mannheim and Oxford, September 2008.

European Commission, 'Company taxation in the internal market', Staff working paper, No 582, 2001a.

European Commission, Directorate-General for Taxation and Customs Union, 'Methodology of the structures of the taxation systems in the EU: the implicit tax rate on capital', Staff working paper, 2004a.

European Commission, Structures of the taxation systems in the European Union, Luxembourg, 2004b.

European Commission, Taxation trends in the European Union, Luxembourg, 2007.

European Commission, Eurostat, Environmental taxes A statistical guide, Luxembourg, 2013a.

European Commission, European System of Accounts ESA 2010, Luxembourg, 2013b.

Groupe d'experts 'Compétitivité et Emploi' (GECE), 'Coût salarial, subventions salariales, productivité du travail et effort de formation des entreprises', report to the government, July 2013.

Martinez-Mongay, C., 'ECFIN's effective tax rates, properties and comparisons with other tax indicators', European Commission Economic Paper, No 146, Brussels, 2000.

Mendoza, E. G., Razin, A. and Tesar, L. L., 'Effective tax rates in macroeconomics - Cross-country estimates of tax rates on factor incomes and consumption', Journal of Monetary Economics, Vol. 34, pp. 297-323, 1994.

Organisation for Economic Cooperation and Development, ‘Tax burdens: alternative measures’, OECD Tax Policy Studies, No 2, Paris, 2000.

Organisation for Economic Cooperation and Development, 'Tax ratios: a critical survey', OECD Tax Policy Studies, No 5, Paris, 2002.

Organisation for Economic Cooperation and Development, Revenue statistics, Paris, 2011

Organisation for Economic Cooperation and Development, 'What drives consumption tax revenues?: Disentangling policy and macroeconomic drivers', OECD Taxation Working Papers, No. 47, Paris, 2020

Valenduc, C., 'Effective or implicit tax rates?', paper presented at the conference on corporate and capital income taxation in the European Union: The EU Commission report on companies' taxation and beyond organised by Facultés universitaires catholiques de Mons and CESifo, December 2001.

Valenduc, C., 'Imposition des revenus du travail, du capital et de la consommation, évolutions récentes', SPF Finances, Bulletin de Documentation, No 3, pp. 15-61, 2011.

ZEW, Effective tax levels using the Devereux/Griffith methodology, Mannheim, 2019.

## Getting in touch with the EU

## In person

All over the European Union there are hundreds of Europe Direct information centres. You can find the address of the centre nearest you at: https://europa.eu/european-union/contact_en

## On the phone or by email

Europe Direct is a service that answers your questions about the European Union. You can contact this service:

- by freephone: 0080067891011 (certain operators may charge for these calls),
- at the following standard number: +3222999696 or
- by email via: https://europa.eu/european-union/contact_en


## Finding information about the EU

## Online

Information about the European Union in all the official languages of the EU is available on the Europa website at: https://europa.eu/european-union/index_en

## EU publications

You can download or order free and priced EU publications at: https://publications.europa.eu/en/ publications. Multiple copies of free publications may be obtained by contacting Europe Direct or your local information centre (see https://europa.eu/european-union/contact_en).

## EU law and related documents

For access to legal information from the EU, including all EU law since 1952 in all the official language versions, go to EUR-Lex at: http://eur-lex.europa.eu

## Open data from the EU

The EU Open Data Portal (http://data.europa.eu/euodp/en) provides access to datasets from the EU. Data can be downloaded and reused for free, both for commercial and non-commercial purposes.


[^0]:    ${ }^{\left({ }^{2}\right)}$ The United Kingdom withdrew from the European Union as of 1 February 2020. This report uses the EU-27 (without the United Kingdom) as the main reference point. Nevertheless, the data presented in this edition of the Taxation Trends in the European Union report also covers the United Kingdom for time periods while it was an EU Member State, as well as the reference point EU-28 (including the United Kingdom).
    $\left.{ }^{(3}\right)$ The figures used in this report for tax-to-GDP ratio and for total taxation correspond to the 'Indicator 2' definition: "Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer" (see Annex B, Box A.1).
    ${ }^{(4)}$ The tax burden is measured by taking the total tax revenues received as a percentage of GDP, it follows the same definition of 'Indicator $2^{\prime}$ as in the rest of the publication.

[^1]:    ${ }^{5}$ ) 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.
    ${ }^{(9)}$ ) See paragraph 4.25 in the ESA 2010 https://ec.europa.eu/eurostat/documents/3859598/5925693/KS-02-13-269-EN.PDF/44cd9d01-bc64-40e5-bd40d17df0c69334.
    (7) For Belgium, two alternative allocations of tax revenue by subsector are shown: 'ultimately received tax revenues' and tax revenues as transmitted under ESA 2010 rules to Eurostat. For compiling the EU and euro area aggregates, the national accounts definition is used. Use is made of additional data in order to provide 'ultimately received taxes' by subsector of general government.

[^2]:    Source: Eurostat (online data code: gov_10a_taxag).
    NB: The shares can exceed 100 \% due to D. 995 capital transfers to the relevant sectors representing amounts assessed but unlikely to be collected.
    Download graph

[^3]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data.

[^4]:    ${ }^{(8)}$ The definition of the ITR on consumption in Taxation Trends in the European Union has changed in the 2020 edition. The ITR on consumption is defined as the ratio of the revenue from all consumption taxes to the final domestic consumption of households, non-profit institutions serving households (NIPSH) and government (excluding compensation of employees). For more details on the methodology, see Annex B, Section F. The values for previous years have been recalculated and they are available in Table 79 in Annex A.

[^5]:    ${ }^{( }{ }^{\circ}$ ) At the same time, in Romania there was an important shift from revenues paid by employers to revenues paid by employees.

[^6]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Download graph

[^7]:    $\left({ }^{12}\right)$ The $50 \%$ case may not capture 'low wages' in every country and it is always useful to analyse the wage distribution.

[^8]:    ${ }^{\left({ }^{16}\right)}$ They differ from ITRs, which are based on real aggregated revenues and tax bases derived from national accounts data (backward looking).

[^9]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^10]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^11]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^12]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^13]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^14]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^15]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^16]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^17]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^18]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^19]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^20]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data Note: EU-27 represents EU Member States without UK

[^21]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data Note: EU-27 represents EU Member States without UK

[^22]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data Note: EU-27 represents EU Member States without UK

[^23]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data Note: EU-27 represents EU Member States without UK

[^24]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^25]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^26]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^27]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^28]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^29]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^30]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^31]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^32]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^33]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^34]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^35]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^36]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^37]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^38]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^39]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^40]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^41]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^42]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^43]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^44]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^45]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^46]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^47]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^48]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^49]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^50]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^51]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^52]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^53]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    $(2)$ Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)
    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^54]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    (2) Alternative allocation of tax revenues by sub-sector according to 'ultim
    ${ }^{(2)}$ Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^55]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    ${ }^{2}$ ) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^56]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    ${ }^{(2)}$ ) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^57]:    ${ }^{(1)}$ ) Tax revenues as transmitted under ESA 2010 national accounts rules
    (2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium)
    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data Source: European Commission, DG Taxation and Custo
    Note: EU-27 represents EU Member States without UK

[^58]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    ${ }^{(2)}$ Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^59]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    (2) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^60]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    (2) Alternative allocation of tax revenues by sub-sector according to 'ulti
    ${ }^{(2)}$ Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^61]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    (2) Alternative allocation of tax revenues by sub-sector according to 'ult
    ${ }^{(2)}$ ) Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^62]:    (1) Tax revenues as transmitted under ESA 2010 national accounts rules
    ${ }^{(2)}$ Alternative allocation of tax revenues by sub-sector according to 'ultimately received tax revenues' (Source: National Bank of Belgium) Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^63]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^64]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^65]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^66]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^67]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^68]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^69]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^70]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^71]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^72]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^73]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^74]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^75]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^76]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^77]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^78]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^79]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^80]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^81]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^82]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^83]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^84]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^85]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^86]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^87]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^88]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^89]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^90]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^91]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^92]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^93]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^94]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^95]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^96]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^97]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^98]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^99]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^100]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

[^101]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^102]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^103]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^104]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^105]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
    Note: EU-27 represents EU Member States without UK

[^106]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat and OECD data

[^107]:    Source: European Commission, DG Taxation and Customs Union, based on Eurostat and OECD data
    Note: EU-27 represents EU Member States without UK

[^108]:    They are taken from Section C of ZEW (2019), Effective tax levels in the European Union using the Devereux/Griffith methodology-2019 Report - project for EU Commission DG TAXUD.
    Note: EU-27 represents EU Member States without UK. EU-28, EU-27 and EA-19 figures are simple averages.

[^109]:    ${ }^{(17)}$ European Commission (2013b).
    ${ }^{(18)}$ The United Kingdom withdrew from the European Union as of 1 February 2020. The data presented in this edition of the Taxation Trends Report covers the United Kingdom for time periods while it was EU Member State.

[^110]:    $\left({ }^{(9)}\right)$ 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 .
    $\left({ }^{20}\right)$ The methodology utilised by Member States to arrive at the PIT split is described in more detail in a separate section of this annex (see 'Methods used to split the revenue from personal income tax' in Section F).

[^111]:    ${ }^{(21)}$ A possible breakdown of car registration taxes between those paid by companies and those paid by households would only be available for some countries. Hence, to avoid different treatment in different Member States, all revenue from car registration taxes has been attributed to consumption.

[^112]:    ${ }^{(22)}$ See also Regulation (EU) No 691/2011 on European environmental economic accounts, which uses the same definition

[^113]:    $\overline{\left.{ }^{23}\right)}$ Although the difference is likely to be small for excise and consumption taxes.

[^114]:    ${ }^{(25)}$ The definition of this indicator has been updated for the 2020 edition of the Taxation Trends Report. In the previous definition, the denominator it was composed only by the consumption from private households.
    ${ }^{(26)}$ OECD (2020).

[^115]:    ${ }^{\left({ }^{27}\right)}$ See also Clark (2002).

[^116]:    ${ }^{(28)}$ 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).

[^117]:    ${ }^{(29)}$ European Commission (2001a)
    $\left.{ }^{(30}\right)$ Valenduc (2001), Clark (2002).

[^118]:    ${ }^{(31)}$ The legal references for the definition, calculation and allocation of FISIM are Council Regulation (EC) No 448/98 of 16 February 1998 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European system of national and regional accounts (ESA), and Commission Regulation (EC) No 1889/2002 of 23 October 2002 on the implementation of Council Regulation (EC) No 448/98 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of financial intermediation services indirectly measured (FISIM) within the European System of National and Regional Accounts (ESA). (30) Valenduc (2001), Clark (2002).
    ${ }^{(32)}$ Financial intermediaries provide services for which no explicit charges are made. The estimate of this latter is known in national accounts as financial intermediation services indirectly measured (FISIM), and is fixed by convention. Up to now FISIM has been recorded as intermediate consumption of a notional industry, for want of relative observable variables. (See http://europa.eu.int/estatref/info/sdds/en/na/na_changes2005.pdf for details). ${ }^{(33)}$ ) The methodology is described in European Commission (2004a).

[^119]:    ${ }^{\left({ }^{34}\right)}$ 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.
    ${ }^{\left({ }^{3}\right)}$ 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).

[^120]:    ${ }^{(36)}$ A detailed classification of taxes to the different categories for each Member State is available on the webpage of DG Taxation and Customs Union.
    ${ }^{\left({ }^{37}\right)}$ 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).
    ${ }^{(38)}$ Strictly speaking it is the balance of attributed property income (D.44) paid mainly to private households and received property income attributed to insurance policyholders, because corporations and quasi-corporations can also be insurance policyholders.

[^121]:    ${ }^{(39)}$ For the private sector as a whole, including or excluding D. 44 (received minus paid) from the tax base has no major empirical impact on the ITR on capital income since the net D. 44 is close to zero and nearly exclusively represents a flow from financial corporations to households.
    $\left.{ }^{(40}\right)$ 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.

[^122]:    ${ }^{\left({ }^{4}\right)}$ PIT revenues are also recorded in the government sector that receives the payments.

[^123]:    ${ }^{(42)}$ 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.

[^124]:    $\left.{ }^{(43}\right)$ European Commission (2001a)
    $\left({ }^{44}\right)$ For the most recent report see ZEW (2019), Effective tax levels using the Devereux/Griffith methodology, Mannheim available in https://ec.europa.eu/ taxation_customs/publications/studies-made-commission_en.
    $\left({ }^{(45}\right)$ The report also provides the effective marginal tax rates and cost of capital for large corporations, and computes effective average tax rates, effective marginal tax rates and cost of capital for large corporations at the shareholder level, for three types of shareholders: zero-rate, top-rate non-qualified and top-rate qualified. Furthermore, the report also presents cost of capital computations for incorporated SMEs and partnerships.

[^125]:    ${ }^{\left({ }^{46}\right)}$ In the absence of personal taxes, the company is assumed to be required to earn a post-tax real rate of return of $5 \%$. The cost of capital is the implied required pre-tax real rate of return. The cost of capital is calculated for each of 15 different types of investment (five assets, each possibly financed from three sources).
    $\left.{ }^{(47}\right)$ The EMTR is a straightforward calculation as the proportionate difference between the cost of capital and the post-tax real rate of return of $5 \%$. The EMTR is not represented in the tables since, in the absence of personal taxes, it does not provide any more information than the cost of capital.
    $\left.{ }^{(48}\right)$ The effective average tax rate is in principle the relevant rate for analysing discrete investment choices, such as where to locate. The EATR is calculated for each of 15 different types of investment (five assets, each possibly financed from three sources). However, now there is not only a post-tax real rate of return required by the shareholder, but also a fixed pre-tax real rate of $20 \%$, while the minimum required post-tax real rate of return (in the absence of personal taxes) remains at $5 \%$. This generates an investment project with a positive net present value. The EATR is a measure of the present value of taxes paid expressed as a proportion of the net present value of the income stream (excluding the initial cost of the investment).

[^126]:    $\left({ }^{49}\right)$ This approach was introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the economics and financial affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details. $\left.{ }^{(50}\right)$ See also OECD $(2000,2002)$, Clark (2002) and De Haan, Sturm and Volkerink (2002).
    ${ }^{(51)}$ ) This approach was introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the economics and financial affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.
    $\left.{ }^{(52}\right)$ See also OECD $(2000,2002$ b) and De Haan, Sturm and Volkerink (2002).
    ${ }^{(53)}$ In order to illustrate the degree of precision that can be reached using microdata rather than aggregate tax-return data, the ministries of finance and taxation in Denmark, Italy, the Netherlands and Finland performed additional calculations on the basis of only aggregate tax-return data for some years. It appeared that the differences for the estimated amounts of income tax raised on income from employed labour were rather small. The reason is that employed labour income is by far the most dominant income source, which means that the overall effective income tax rate (measured on the aggregate taxable income and across all taxpayers) is strongly influenced by the average effective tax rate on labour income. The differences were however significant for the other selected income sources. If only aggregate tax-return data were used, generally higher fractions would be computed for capital income and income in the form of social transfers and pensions, and generally lower fractions would be computed for income from selfemployed labour.

[^127]:    ${ }^{(54)}$ Except the income and taxes of 'continuous and coordinated collaborations' that are allocated to the labour category. The income of these selfemployed workers is treated, for tax purposes, as income of employed workers.

