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ACCOMPANYING DOCUMENT TO THE ANNUAL REPORT ON TAXATION (2022)

TAXATION TRENDS IN THE EUROPEAN UNION

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

2022 EDITION

*Taxation and
Customs Union*

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Taxation Trends in the European Union

Data for the EU Member States, Iceland and Norway

2022 Edition

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Background information

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Additional information

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

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Abbreviations and acronyms

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

Executive summary

Tax revenue in the EU, measured as percentage of gross domestic product (GDP), increased in 2020 by 0.2 percentage points (pp), up to 40.1 %. The tax-to-GDP ratio increased in the start year of the COVID-19 pandemic despite the decrease in nominal tax revenue, as the GDP drop was larger. The growth in the tax-to-GDP ratio was seen in the majority of Member States. This growth on the tax-to-GDP ratio could be explained to some extent by the interventions of governments aiming to minimise the economic impact of the pandemic. In support of businesses and households, governments across the EU expanded their public expenditure in 2020 by around EUR 600 billion, more than 9 % compared to 2019, and this may have influenced the evolution of tax revenue in 2020 as, for example, employment (and thus labour taxation) declined less than GDP.

The EU continues to show a level of tax revenue significantly above the average of the countries in the Organisation for Economic Co-operation and Development (OECD), i.e. 33.8 %. The comparison with the United States is an illustrative example, as revenue in the EU is 15 percentage points of GDP higher than in the United States.

Important ongoing events, including the war in Ukraine, the energy crisis, or the evolution of the pandemic could impact on public finances, and it is not easy to predict the evaluation of the tax burden in such a context. The latest Commission forecast (Spring 2022) suggests that the tax to GDP ratio in the EU is expected to increase significantly in 2021 due to GDP falling more than revenues throughout 2020 and 2021. However, the ratio will start to decrease in 2022 and will shrink further in 2023, down to 39.5 % and thus below the 2019 value

In 2020, as a result of the complex combination of the various lockdowns, social distancing and teleworking, as well as the size and type of public expenditure support, the taxation structure in the EU changed, with a visible increase in the share of social security contributions. This altered the rather stable distribution of taxes among indirect, direct, and social contributions observed in recent years. This relative increase in social security contributions also altered the structure of revenues by level of government, as the share claimed by social security funds increased. The share of indirect taxes decreased in 2020, by 0.8 pp, which was the increase on social contributions while direct taxes remained stable.

The distribution of tax revenue by tax base also changed in 2020. Tax revenue from labour taxes, which include social security contributions, increased as percentage of GDP, while revenue from consumption and capital taxes decreased. This changed significantly the structure by tax base in the EU where labour taxation represented 53.5 % of total taxation in 2020.

Revenue derived from consumption in the EU-27 represented 10.8 % of GDP in 2020, 0.3 pp less than in 2019. The implicit tax rate (ITR) on consumption decreased in 2020 for the first time since 2009. The standard VAT rates were stable at the beginning of 2022.

Labour taxes, which provide the largest share of tax revenue, increased in 2020, 0.8 pp up to 21.5 % of GDP, the highest point in the time series. At the same time, the ITR on labour has remained roughly unchanged since 2013. The top personal income tax rates across the EU do not present major changes for 2022. The tax wedge for low earners increased in 2021, but shows a significant cumulative decrease since 2012.

Rates on corporate taxation (nominal and effective) have continued to decrease in 2021 and 2022, but at a slow pace. Revenues from corporate income declined in 2020, 0.3 pp less than in 2019, down to 2.5 %, after several years of sustained growth that stagnated since 2017.

At EU level, environmental taxes decreased in 2020. This decline was explained by the decline in revenue from energy taxes, very much linked to the reduction on fuel used in transport. This could be explained by some of the COVID-19 measures that restricted mobility temporary in many different countries.

As in previous editions, the 2022 *Taxation Trends in the European Union* is based upon harmonised and comparable taxation data from the national statistical institutes, transmitted to and validated by Eurostat. It draws upon government finance statistics and more detailed national tax lists for each country. These data are compiled in accordance with the harmonised European System of National and Regional Accounts (ESA 2010).

Structure of the document

This document accompanies the Annual Report on Taxation 2022, providing detailed information on taxation indicators and trends. It presents data and information for the European Union, its 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 29 countries covered in the publication:

- a summary table of the country’s tax revenues covering different types of tax revenues, ITRs and payable tax credits;
- the latest tax reforms announced, legislated or implemented during the calendar year 2021.

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

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

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

1

DEVELOPMENT OF THE OVERALL TAX REVENUE IN THE EUROPEAN UNION

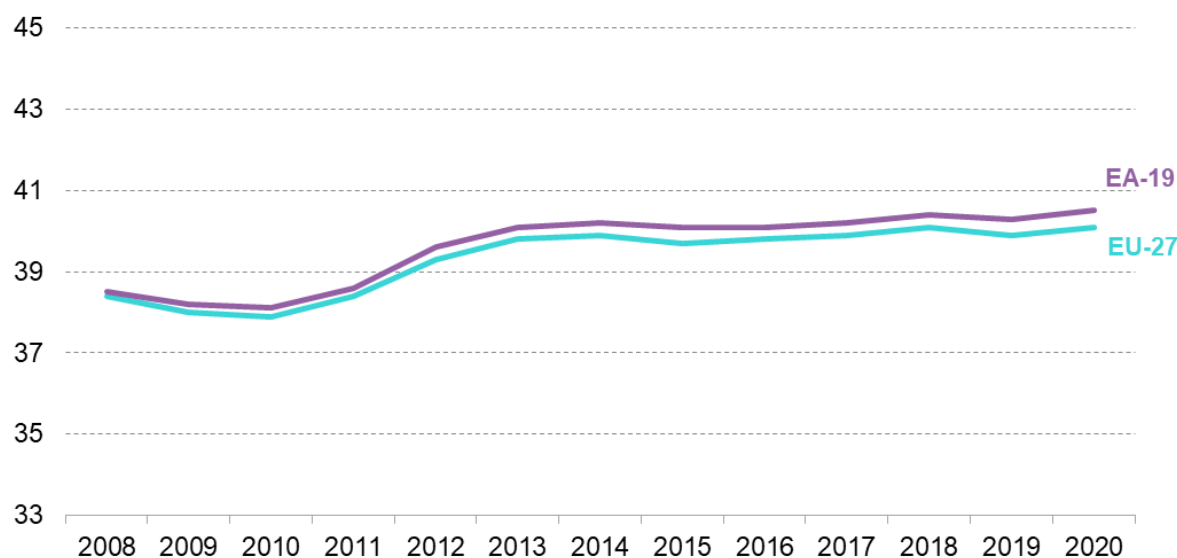
Level and long-term trends

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

The tax-to-GDP ratio increased in the EU in 2020, despite the COVID-19 pandemic

Taxes and compulsory actual social contributions in the 27 Member States (EU-27) accounted for 40.1 % ⁽¹⁾ of gross domestic product (GDP) in 2020. While the tax burden ⁽²⁾ increased in 2020, in nominal terms tax revenue decreased by 3.9 %. This is the first decrease in tax revenue since the 2009 financial crisis. As the GDP fell more than tax revenue, 4.4 % in nominal terms, the tax-to-GDP ratio increased in 2020 by 0.2 percentage points (pp) and is 2.2 pp above the value recorded in 2010 (37.9 %, see Graph 1). The euro area showed similar developments, as it increased its tax burden by 0.2 pp to 40.5 % in 2020.

GRAPH 1: TAX REVENUE (INCLUDING COMPULSORY ACTUAL SOCIAL CONTRIBUTIONS), EU-27 AND EURO AREA, 2008–2020 (% of GDP)



Source: Eurostat (online data code: gov_10a_taxag, extracted May 2022.)

[Download chart](#)

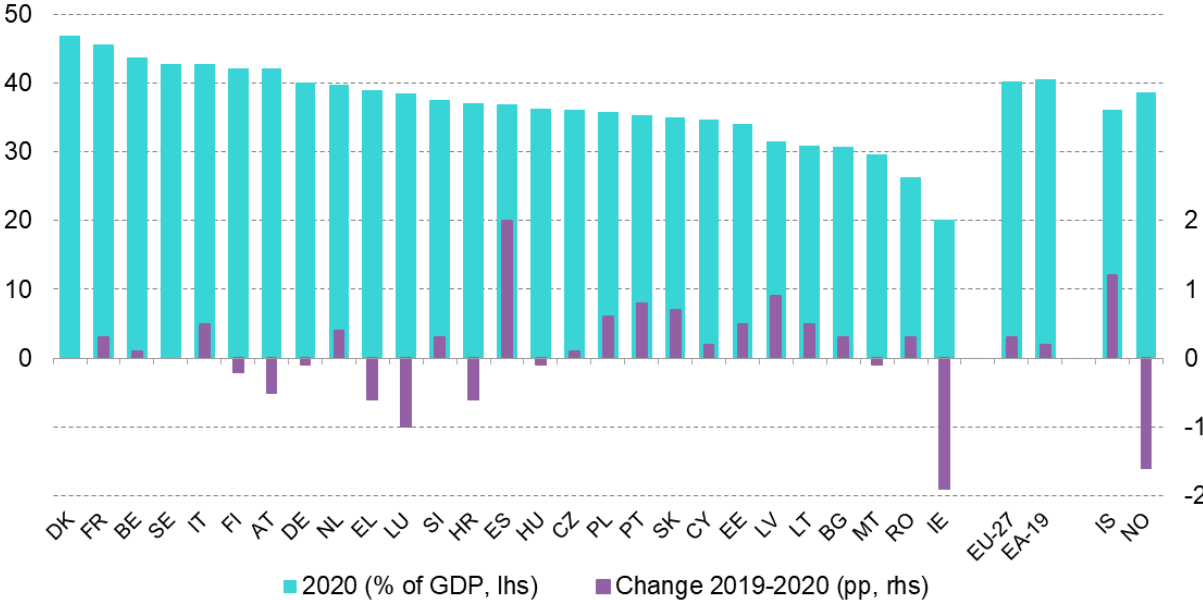
In 2020, the economic shock of the COVID-19 pandemic caused tax revenue, in nominal terms, to decrease in the majority of Member States. Only in three revenue in 2020 was higher than in 2019 (Bulgaria, Denmark and Lithuania). However, due to generalised drops in GDP, most countries (16) increased their tax-to-GDP ratio. The biggest increases were observed in Spain (2 pp), Latvia (0.9 pp) and Portugal (0.8 pp), while Ireland (1.9 pp) and Luxembourg (1 pp) saw the biggest decreases. In the case of Spain, tax revenue decreased (4.5 % in nominal terms compared to 2019) much less than GDP that fell 9.8 %. Ireland, on the other hand, had a similar drop in revenue but GDP grew above 4 %.

⁽¹⁾ The figures used in this report for tax-to-GDP ratio and for total taxation correspond to the 'Indicator 2' definition: 'Total taxes and compulsory actual social contributions payable to general government, including those for the government as an employer' (see Annex B: Box A.1). The cut-off date for the headline indicator in this section and the Forecast section is May 2022 while for the rest of this chapter and the report, including Parts 2 and 3 is December 2021.

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

In 2020, Denmark, France and Belgium had the highest tax-to-GDP ratios in the EU, while Ireland (³) and Romania were at the lower end of the distribution. Ireland also had the greatest drop in 2020, 1.9 pp down to 20.1 %, more than 20 pp below the EU weighted average.

GRAPH 2: TAX REVENUE (INCLUDING COMPULSORY ACTUAL SOCIAL CONTRIBUTIONS), 2020 AND YEARLY CHANGE
 (% of GDP, left-hand side. Percentage points of GDP, right-hand side)



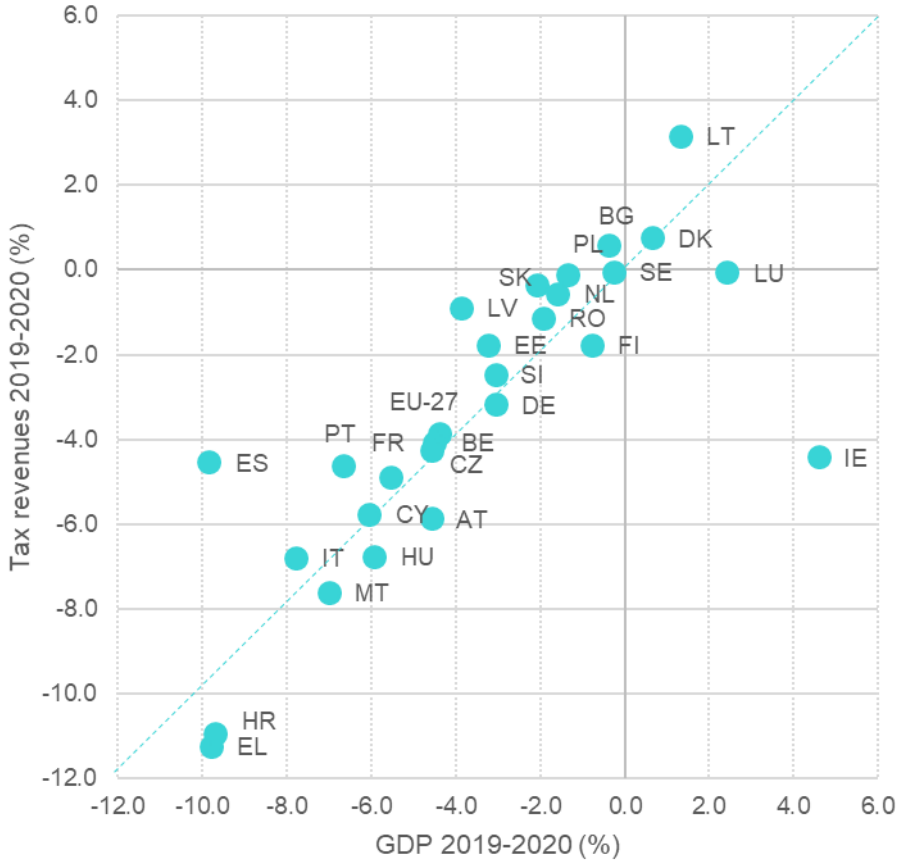
Source: Eurostat (online data code: gov_10a_taxag, extracted May 2022).

[Download chart](#)

(³) The internationalisation of the Irish economy has given rise to a significant disconnect between many of the standard economic metrics on the one hand, such as GDP, and developments in consumer spending and employment on the other hand. To better capture the underlying dynamics of the Irish economy, the Irish Central Statistics Office publishes a number of alternative metrics. One of the most useful is modified gross national income (GNI*) which strips out some of the volatile components of GDP.

GRAPH 3 : CHANGE IN GDP AND TAX REVENUES 2019-2020

(% change)



Source: Eurostat (online datacode: nama_10_gdp and gov_10a_taxag, extracted May 2022).

Note: GDP and tax revenues are in nominal terms. Blue dashed line represents the same drop in GDP than in tax revenues at a 45° slope. Above the line the countries were the tax-to-GDP ratio increases and below where it decreases. This graph excludes taxes assessed but unlikely to be collected.

In 2020, the EU tax-to-GDP ratio remained high compared with other advanced economies

In 2020, the tax-to-GDP ratio in the EU was high compared with other advanced economies (Graph 4), 6.4 pp above the OECD average (33.8 %) and almost 15 pp above the United States. The pandemic impacted other advanced economies in different ways. In nominal terms, countries such as Canada or the United Kingdom experienced drops in revenue, offset by higher drops in GDP. In the United States, revenue remained almost constant and in other countries like New Zealand, South Korea or Switzerland, tax revenue increased. In all those cases, the tax-to-GDP ratio increased – from the 0.7 pp in South Korea and New Zealand, to a modest 0.1 pp in the United Kingdom.

GRAPH 4: TAX REVENUE (INCLUDING COMPULSORY ACTUAL SOCIAL CONTRIBUTIONS), EU AND SELECTED COUNTRIES, 2020 (% of GDP)



(*) OECD data for Australia and Japan from 2019.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat and OECD data (extracted May 2022)

[Download chart](#)

BOX 1: THE IMPACT OF COVID-19 DISCRETIONARY MEASURES

The COVID-19 pandemic imposed a set of challenges on countries that were unique in recent history. The contagiousness of the virus required measures to protect the population that included mobility restrictions and even the temporary closure of a wide range of businesses (cinemas, bars, restaurants, etc.). Complete economic sectors were put on hold. These measures had a significant economic impact, with possible medium to long-term consequences for the economic and social fabric. Countries took very different initiatives to minimise the consequences of these restrictions on businesses and citizens: maintaining some level of income for people who could not work; mobilising additional resources for public services and reinforcing areas under higher stress such as health services (hiring additional staff, buying protective equipment, additional medical equipment and infrastructure, etc.); and providing direct and indirect support to businesses, including subsidies and tax deferrals and credits.

As a result, EU public expenditure grew significantly. According to the AMECO database ⁽⁴⁾, discretionary expenditure amounted to EUR 420 billion (3.1 % of GDP). Eurostat estimates a EUR 600 billion increase in total public expenditure in 2020, a yearly increase of 6.6 pp of GDP. Three areas seem to have absorbed the biggest part of the additional expenditure: social protection, economic affairs and health.

2019–2020 difference in public expenditure by function

	Billion EUR	% growth	pp of GDP
Total	597.9	9.2	6.6
Social protection	238.0	8.8	2.7
Economic affairs	205.7	33.4	1.7
Health	95.0	9.7	1.0
General public services	18.6	2.3	0.4
Education	14.4	2.2	0.3
Defence	8.8	5.2	0.1
Public order and safety	9.0	3.9	0.1
Environmental protection	4.2	3.8	0.1
Housing and community amenities	1.4	1.7	0.0
Recreation, culture and religion	2.9	1.8	0.0

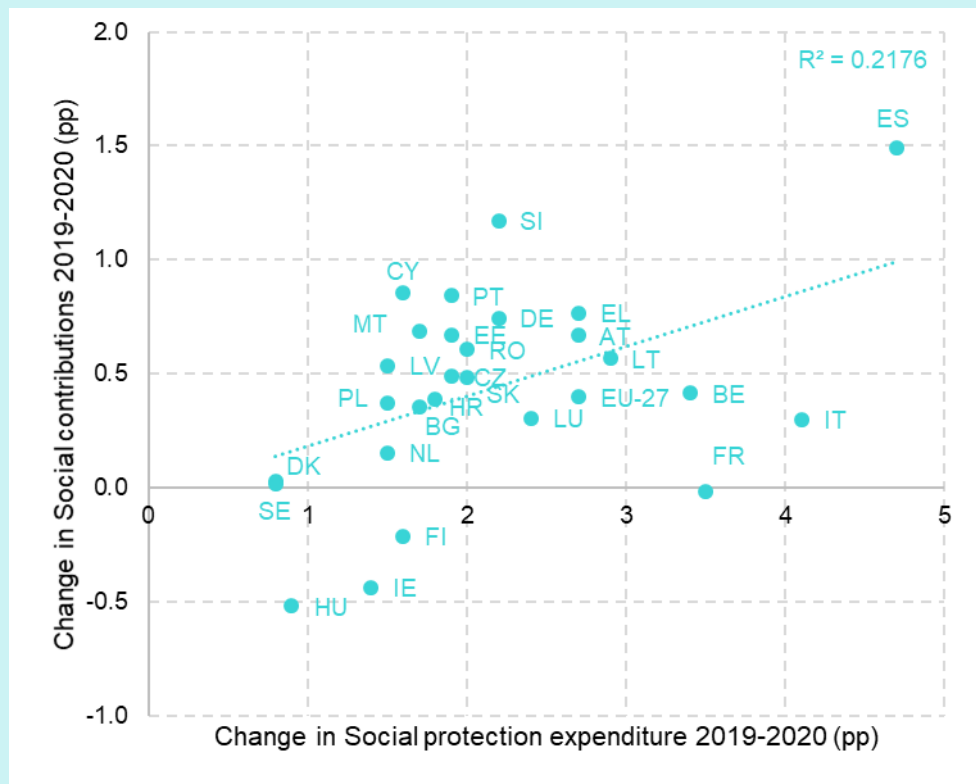
Source: Eurostat (online data code: gov_10a_exp).

This additional expenditure would have helped to cushion the drop in GDP at the expense of larger deficits and debt. Additional expenditure may also have had an impact on the level of tax revenue and may explain why the drop in tax revenues was less prominent than that of GDP. For example, furlough schemes provided a flow of income to people that could not work due to the pandemic restrictions. This measure sustained social contributions and labour tax revenue to some extent (see graph below). Moreover, a big share of this income would have reached the consumption area, and thus supported additional economic activity and sustained value added tax (VAT) and other indirect tax revenue. This economic support helped to keep viable businesses and jobs alive, minimising the impact of the pandemic on tax revenues and helping the long-term sustainability of public finances.

The overall impact on tax revenues and its relation to GDP is rather country specific. It depends on the type of measures; the magnitude and length of the support; the economic structure of each country, the sectors that have been affected, and the sectors and companies that have received support (or even benefitted from the pandemic); and the type of employment that was shed and for how long (for example, high-income versus low-income workers). It is thus difficult to establish a general one-size-fits-all explanation for all MS.

⁽⁴⁾ AMECO is the annual macroeconomic database of the European Commission's Directorate-General (DG) for Economic and Financial Affairs.

2019–2020 DIFFERENCE IN SOCIAL PROTECTION EXPENDITURE AND SOCIAL CONTRIBUTIONS
(Change in percentage points of GDP)



Source: Eurostat (online data code: gov_10a_exp); European Commission, DG Taxation and Customs Union, based on Eurostat data.

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Forecast of tax revenue

The tax-to-GDP ratio is expected to start declining in 2022 as the pandemic abates

As mentioned above, in 2020 tax revenue in the EU decreased less than GDP, which increased the tax-to-GDP ratio. According to the latest available complete economic forecast from the European Commission ⁽⁵⁾, in 2021 tax revenue and GDP will be above 2019 in nominal terms, in real terms only tax revenue will be above 2019 level, with GDP still below. Tax revenue will grow more than GDP in 2021 increasing the tax-burden up to 40.7 %.

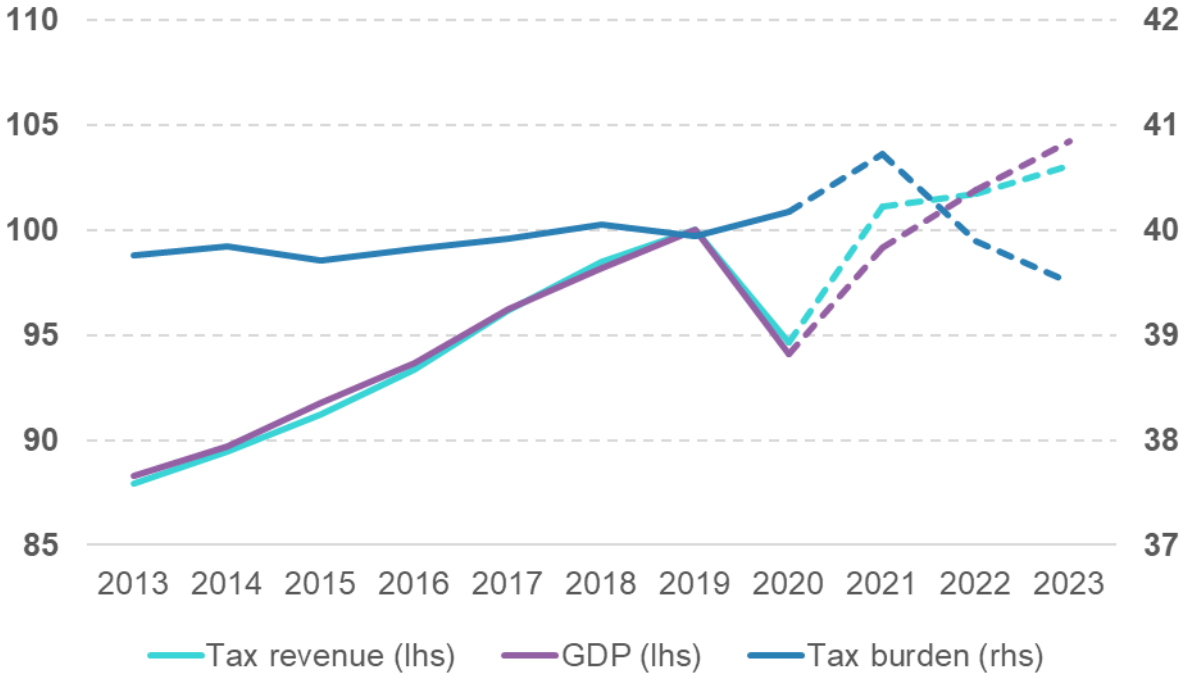
GDP is expected to grow faster than tax revenue, starting in 2022. This will bring the tax-to-GDP ratio down in 2022 by 0.2 pp, and by 2023 it will be at 39.5 %, 0.6 pp less than in 2020.

The evolution of the war in Ukraine, the energy crisis, the current high inflation in the EU, and the evolution of the pandemic create a very volatile scenario that could impact this forecast significantly.

⁽⁵⁾ European Commission (2022), Spring 2022 Economic Forecast (https://ec.europa.eu/info/business-economy-euro/economic-performance-and-forecasts/economic-forecasts/spring-2022-economic-forecast_en).

GRAPH 5 : EU-27 TAX BURDEN, TAX REVENUE AND GDP (2013-2020), FORECAST (2021-2023)

(index 2019=100, left-hand-side, % of GDP, right-hand side)



Source: European Commission, DG Taxation and Customs Union calculations based on DG ECFIN, AMECO, data (extracted May 2022).

Note: Dashed lines indicate forecasts. Tax revenues and Tax burden excluding imputed social contributions. Tax revenue and GDP in real terms.

Table 1 shows the expected progress of tax-to-GDP for the MS, the EU-27 and the euro area, according to the latest estimates available. At the Member States level, by 2023 it is expected that the tax-to-GDP ratio will have decreased significantly in some countries, such as Denmark (4.4 pp) and Latvia (2.1 pp). However, the tax burden is expected to be higher by 2023 in Bulgaria (2.5 pp) and Malta (2.2 pp).

TABLE 1: TAX REVENUE (INCLUDING COMPULSORY ACTUAL SOCIAL CONTRIBUTIONS) 2018–2020 (ACTUAL) AND 2021–2023 (FORECAST) (% of GDP)

	2018	2019	2020	Forecast			Trend	
				2021	2022	2023	Diff 2020 – 2023	
EU-27	40.1	39.9	40.1	40.7	39.9	39.5	↓	-0.6
EA-19	40.4	40.3	40.5	41.2	40.5	40.1	↓	-0.4
Belgium	44.8	43.5	43.6	43.1	42.8	42.9	↓	-0.7
Bulgaria	29.7	30.3	30.6	32.4	32.5	33.1	↑	2.5
Czechia	36.0	35.9	36.0	35.0	33.9	33.6	↓	-2.4
Denmark	44.4	46.8	46.8	47.2	43.6	42.4	↓	-4.4
Germany	39.9	40.1	40.0	41.3	40.1	39.7	→	-0.3
Estonia	33.0	33.5	34.0	34.4 (*)	33.3	32.8	↓	-1.2
Ireland	22.4	22.0	20.1	21.2	20.7	20.0	→	-0.1
Greece	40.0	39.5	38.9	39.0	39.5	37.1	↓	-1.8
Spain	34.7	34.8	36.8	38.5	37.3	36.3	↓	-0.5
France	46.3	45.3	45.6	45.3	45.3	45.7	→	0.1
Croatia	37.6	37.6	37.0	36.1	35.7	35.7	↓	-1.3
Italy	41.6	42.2	42.7	43.4	43.0	42.5	→	-0.2
Cyprus	33.3	34.4	34.6	36.8	35.5	35.2	↑	0.6
Latvia	31.0	30.6	31.5	30.7	29.8	28.9	↓	-2.6
Lithuania	30.0	30.3	30.8	32.8	32.0	31.6	↑	0.8
Luxembourg	39.3	39.5	38.5	38.1 (*)	37.6	37.4	↓	-1.1
Hungary	36.9	36.4	36.3	33.7	35.0	34.8	↓	-1.5
Malta	30.2	29.8	29.7	31.0	32.0	31.9	↑	2.2
Netherlands	38.8	39.3	39.7	39.6	39.1	38.7	↓	-1.0
Austria	42.3	42.6	42.1	43.3	42.5	42.7	↑	0.6
Poland	35.1	35.1	35.7	36.9	34.6	33.7	↓	-2.0
Portugal	34.7	34.5	35.3	35.8 (*)	34.9	34.8	↓	-0.5
Romania	26.0	26.1	26.3	26.5	27.1	27.0	↑	0.7
Slovenia	37.5	37.3	37.6	37.7	36.8	36.4	↓	-1.2
Slovakia	34.0	34.4	35.0	35.6 (*)	34.9	34.4	↓	-0.6
Finland	42.4	42.3	41.9	42.8 (*)	42.0	41.6	→	-0.3
Sweden	43.8	42.8	42.9	43.2 (*)	42.2	41.7	↓	-1.2

Source: European Commission, DG Taxation and Customs Union, based on Eurostat and DG Economic and Financial Affairs, AMECO.

NB: Data from tax revenue in this table extracted in May 2022

(*) Those values are real values, no forecasted.

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Revenue structure by level of government

In 2020, the share of revenue claimed by social security funds increased

The COVID-19 pandemic impacted the structure of tax revenue in 2020, which in turn influenced the share of revenue claimed by the different levels of government. As the next section will show, social security contributions were more resilient in 2020 than the other types of taxes (direct and indirect). Social security contributions grew in 2020, both as a percentage of GDP and as a share of total revenue. This has a direct impact on the share of revenue claimed by social security funds, increasing in the EU by 0.9 pp to 36.9 % of total revenue, representing 14.8 % of the GDP.

In 2020, the share of aggregate tax revenue (including actual social contributions) claimed by the central or federal government was 44.6 % in the EU, 1.1 pp less than in 2019 and 2.6 pp less than one decade ago. Another 17.9 % was accrued to local or state governments (Graph 6) ⁽⁶⁾. Approximately 0.6 % of the revenue is for EU institutions, consisting of receipts from the common agricultural policy and trade with third countries ⁽⁷⁾.

GRAPH 6: REVENUE STRUCTURE BY LEVEL OF GOVERNMENT, 2020
(% of total taxes)



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

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

NB: Total revenue, excluding that claimed by the EU. In national accounts following the European system of accounts 2010 (ESA 2010), the social security fund subsector is not specified for Iceland, Malta and Norway.

[Download chart](#)

⁽⁶⁾ Data on tax revenue collected should be used with some caution when analysing the issue of government centralisation or decentralisation. In particular, the breakdown by level of government is generally different, depending on whether one looks at tax revenue data, total revenue data or total government expenditure.

⁽⁷⁾ See paragraph 4.25 in ESA 2010 (<https://ec.europa.eu/eurostat/documents/3859598/5925693/KS-02-13-269-EN.PDF/44cd9d01-bc64-40e5-bd40-d17df0c69334>).

There are considerable differences in the tax structure by level of government among EU Member States. For instance, some have a federal government, or they may grant local regions some degree of fiscal autonomy (Belgium ⁽⁸⁾, Germany, Spain, Austria). In Malta, the social security system is not reported separately from the central government, whereas Denmark finances most of its social security through general taxation, implying large intragovernmental transfers to social security funds. Ireland started to report data on social security funds in 2021 ⁽⁹⁾.

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

Revenue structure by type of tax

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

An indirect tax – such as VAT, an import levy or an excise duty – is a tax levied on a material or legal event of an accidental or temporary nature and upon a (legal or natural) person, who can often be an intermediary and not the person responsible for this event (hence the indirect character of the tax).

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

BOX 2: NET VALUE IN REVENUE BY TYPE OF TAX

Tax revenue by type of tax are obtained directly from Eurostat and follow the tax classification defined by the ESA 2010 methodology.

Member States report in two ways this revenue in relation with the 'amounts assessed but unlikely to be collected'. While some countries deduct directly these amounts for the relevant taxes, other provide the 'gross' value and an indication of the amounts unlikely to be collected under the ESA component D.995 and subcomponents (the D.995 component in ESA methodology represents the capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected).

In this publication, for the countries providing information on the D.995, component, the amounts under D.995 have been deducted from the different type of taxes to improve cross-country comparability.

For more details, you can check the epigraph '*Totals, shares and amounts assessed but unlikely to be collected*' in the methodology under Annex B on this publication.

⁽⁸⁾ For Belgium, two alternative allocations of tax revenue by subsector are calculated and shown in Annex A: 'ultimately received tax revenue' and tax revenue as transmitted under ESA 2010 rules to Eurostat. For compiling the EU and euro-area aggregates, the national accounts definition is used. Additional data from the National Bank of Belgium are used to provide 'ultimately received taxes' by subsector of general government.

⁽⁹⁾ Ireland has provided a new time series that starts in 2017. Data can be seen in Annex A, Table 35. For more information, see Section B in Annex B.

The pandemic has reduced the share of indirect taxes and increased the share of social security contributions

Revenue from direct taxes, indirect taxes and social security contributions represented approximately one third each of the total EU-27 revenue in 2020. Due to the pandemic, revenue from indirect taxes have decreased by 0.3 pp of GDP to 13.4 %. In the same period, social contributions increased by 0.4 pp of GDP to 13.5 % of GDP, and direct taxes expanded by 0.1 pp to 13.3 % of GDP. This made the share of social contributions (33.5 %) slightly higher than the share of indirect or direct taxes (see Graph 7). According to the latest economic forecast ⁽¹⁰⁾, indirect taxes will be the type of taxes with the biggest growth during the pandemic recovery.

The changes at the EU level can be explained by looking at the general trends in Member States (see Graph 7). The share of social security contributions increased in almost all countries (23) and indirect taxes decreased in a generalised manner (22). Revenue from direct taxes showed a more diverse behaviour, while all three categories suffered reductions in nominal terms. In relative terms, the growth of social security contributions may be explained by more resilient labour markets, probably due to the support of government interventions in the form of furlough schemes or other kinds of support during the pandemic.

The structure of taxation varies significantly across countries. Denmark has the highest share of direct taxes in total tax revenue (65.9 %), followed by Ireland and Malta. In general, the share of social contributions in total tax revenue is correspondingly low in these countries. In Denmark, most welfare spending is financed out of general taxation, which explains the extremely low share of social contributions and the high share of direct taxation in total tax revenue. By contrast, the Czech and Slovak tax systems are characterised by high shares of social contributions to fund their welfare systems, and relatively low shares of direct tax revenue. In four countries (Bulgaria, Croatia, Hungary and Sweden), indirect taxes represent more than 50 % of their revenue.

⁽¹⁰⁾ Data from AMECO (DG Economic and Financial Affairs) from the Spring 2022 European Commission Economic Forecast.

GRAPH 7: STRUCTURE OF TAX REVENUE BY MAJOR TYPE OF TAXES, 2020
 (% of total taxes, left-hand side. Change in percentage points, right-hand side)



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

[Download chart](#)

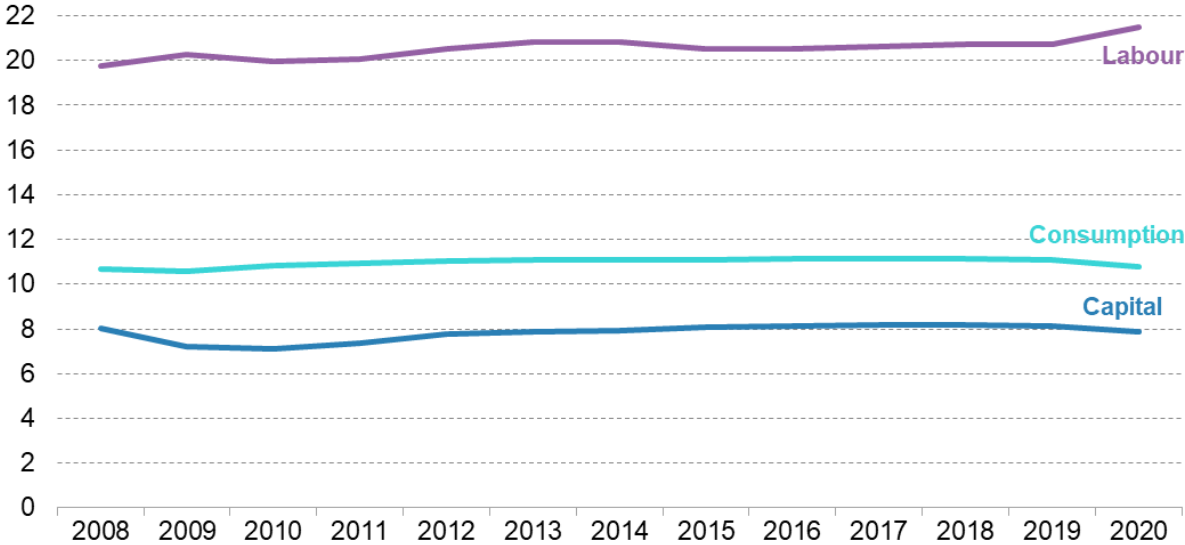
Distribution of the tax burden by type of tax base

Revenue from labour taxes increased as a percentage of GDP in 2020, while consumption and capital taxes decreased

In 2020, the revenue by tax base in nominal terms decreased in three categories (consumption, labour and capital) due to the COVID-19 pandemic. However, when measured in relation to GDP, labour tax revenue increased by 0.8 pp to 21.5 % of GDP, the highest value registered in the series (since the 1995 introduction of the ESA 2010 methodology). Labour taxes include social security contributions from employers and employees. These are components that have been supporting in a

great extent the overall increase in labour tax revenue. At the same time, revenue from consumption and capital taxes decreased by 0.3 pp and 0.2 pp respectively, as seen in Graph 8.

GRAPH 8: TAX REVENUE BY TAX BASE, EU-27, 2008–2020
(% of GDP)

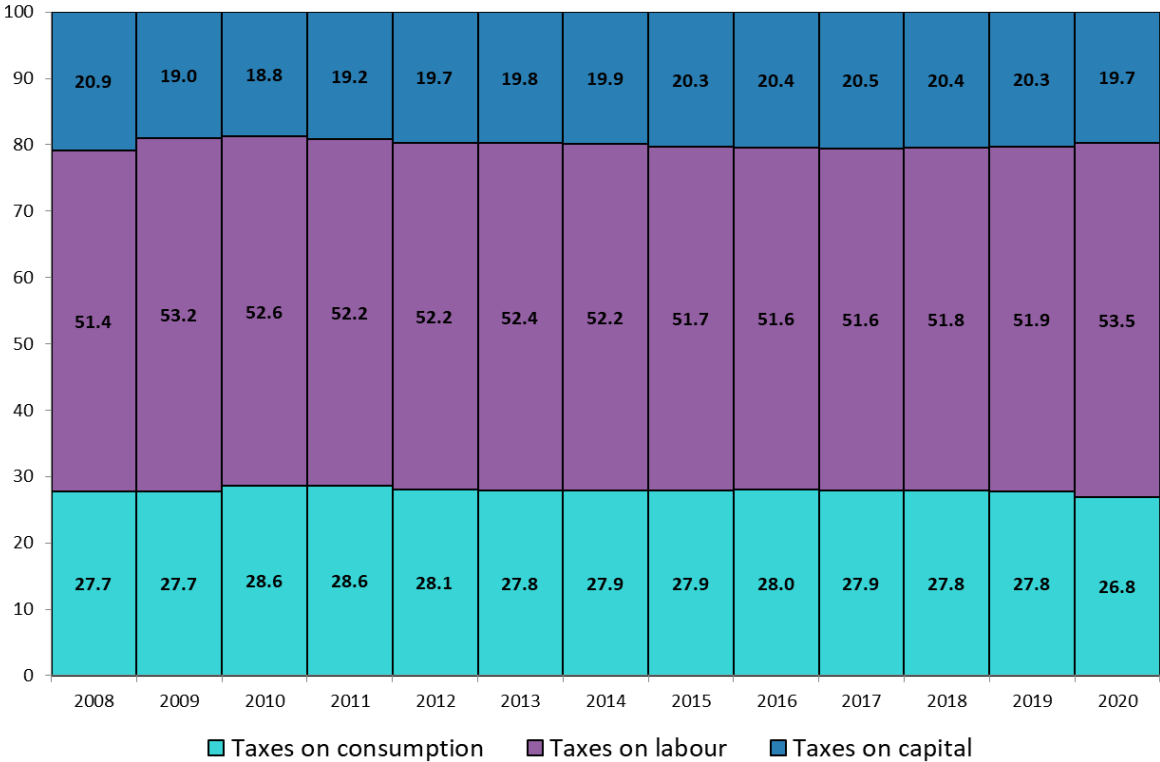


Source: European Commission, DG Taxation and Customs Union, Data on Taxation, based on Eurostat data.

[Download chart](#)

In 2020, the evolution of tax revenue by tax base significantly affected the structure of taxes in the EU, which had been stable over the period 2014–2019. Graph 9 shows the distribution of tax revenue and its evolution since 2008. As explained above, the combined increase in revenue from labour taxes with decreases in capital and consumption led to a significant increase in the share of revenues from labour taxes.

GRAPH 9: EU-27 TAX REVENUE ACCORDING TO TYPE OF TAX BASE, 2008–2020
(% of total taxes)



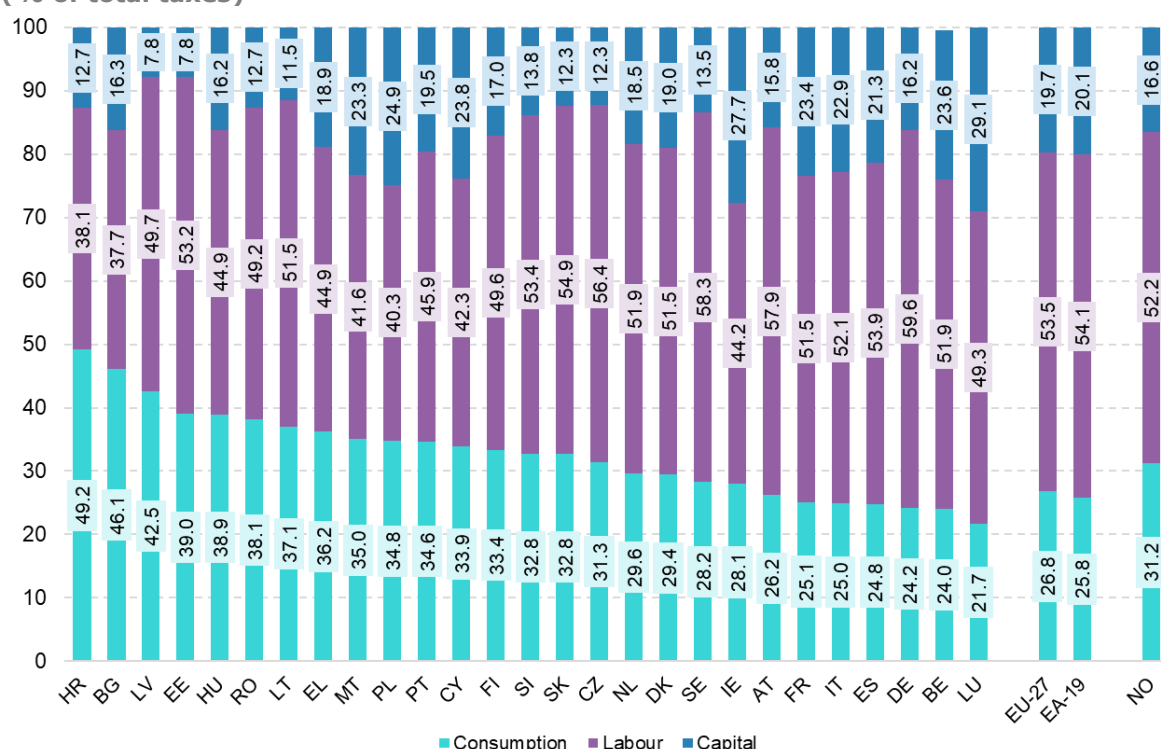
Source: European Commission, DG Taxation and Customs Union, Data on Taxation, based on Eurostat data.
NB: In some cases, figures do not add up to 100 % because of rounding.

[Download chart](#)

In most countries, the share of labour taxation has increased during the pandemic

The structure of taxation differs markedly among Member States (Graph 10) but the pandemic appears to have had a similar impact on most of them. The proportion of revenue from labour taxes increased in all Member States except Hungary, where it decreased by 0.8 pp, and minor decreases in Finland and Poland (0.1 pp in both cases). In Malta (4.7 pp), Greece and Spain (3.4 pp in both cases), the increases in the share of labour tax revenue were remarkable. The general increase in the share of labour taxes has a strong dependency on the increases of social contributions seen in the previous section. Some countries saw important decreases in the share of revenue from consumption taxes, for example Cyprus (3 pp), Ireland and Slovenia (2.8 pp for both). At the same time, Malta (3.7 pp) and Denmark (2.5 pp) saw a decrease in the share of revenue from capital taxes.

GRAPH 10: DISTRIBUTION OF TAX REVENUE ACCORDING TO TYPE OF TAX BASE, 2020
(% of total taxes)



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

[Download chart](#)

Taxation of consumption

In 2020, EU-27 revenue from consumption taxes decreased by 0.3 pp to 10.8 % of GDP (see Table 39 in Annex A), representing a drop of 7.1 % in nominal terms. In GDP terms, this was the lowest level of consumption taxes since 2010. A major factor in this decrease was the drop in final consumption due to the pandemic, 3.6 % in nominal terms. The different reductions on VAT rates implemented by some countries in 2020 may also have played an important role. In fact, revenue from VAT, as the main component of consumption taxes, decreased by 0.2 pp to 6.9 % of GDP in 2020.

The implicit tax rate on consumption in the EU decreased in 2020

The implicit tax rate (ITR) on consumption is the ratio between the revenue from consumption taxes and the estimated base. The technical details of the estimation of this indicator are presented in Section F of Annex B ⁽¹¹⁾.

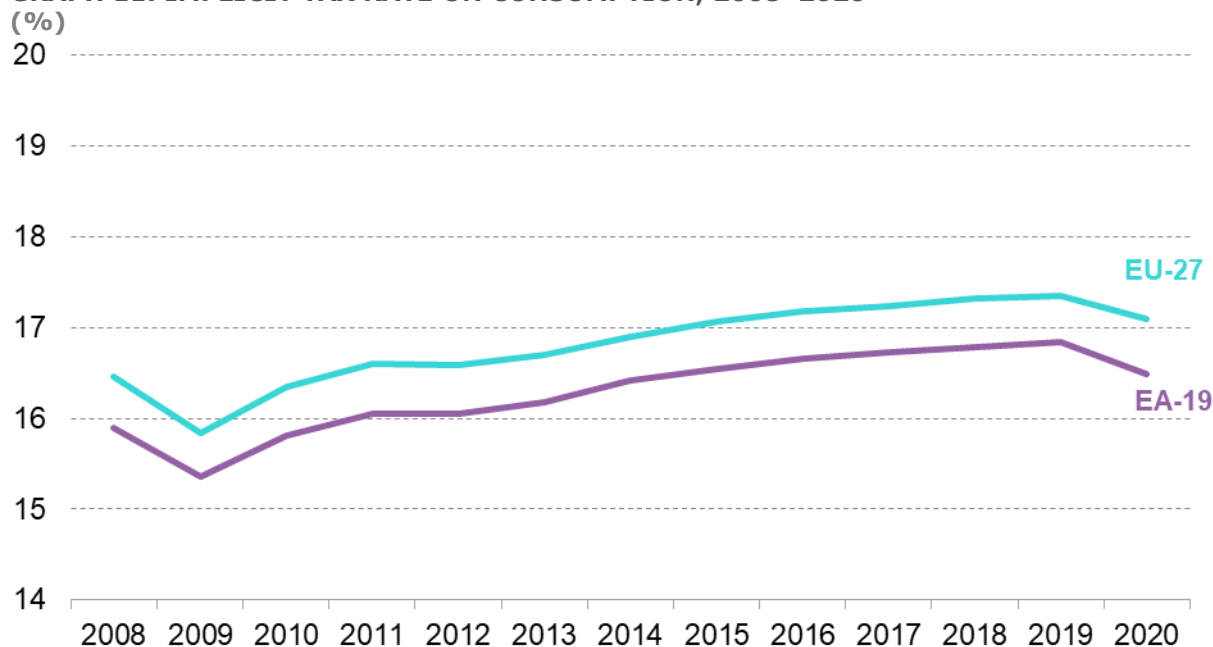
In 2020, the ITR on consumption in the EU-27 ⁽¹²⁾ decreased for the first time since 2009. It decreased by 0.2 pp to 17.1 %. The euro area followed a similar trend, 0.3 pp down to 16.5 % (see Graph 11). Part of this decrease could be related to temporary VAT rate decreases implemented by

⁽¹¹⁾ The methodology for the ITR on consumption was reviewed in the 2021 edition of Taxation Trends after a major change in 2020. More details on the methodology in Section F of Annex B.

⁽¹²⁾ The EU-27 value is the aggregate ITR at EU level, all consumption revenues divided by the estimated tax base in the EU. It would be equivalent to a weighted (by tax base) average.

Member States such as Germany⁽¹³⁾ and Ireland. In both countries, the reduction in the ITR on consumption was the greatest, 1.6 pp and 0.9 pp respectively. Despite the decrease at the EU level in 2020, the ITR on consumption increased in most countries (14), particularly in Malta by 1.1 pp and Latvia by 0.9 pp (see Table 79 in Annex A).

GRAPH 11: IMPLICIT TAX RATE ON CONSUMPTION, 2008–2020



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

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At the Member States level, there are considerable differences in the ITR on consumption. There are 11 countries with ITRs on consumption above 20 %, with Denmark at the top with 24.7 %. On the bottom of the distribution, Romania, Germany and Spain are at 15 % or below (see Graph 12).

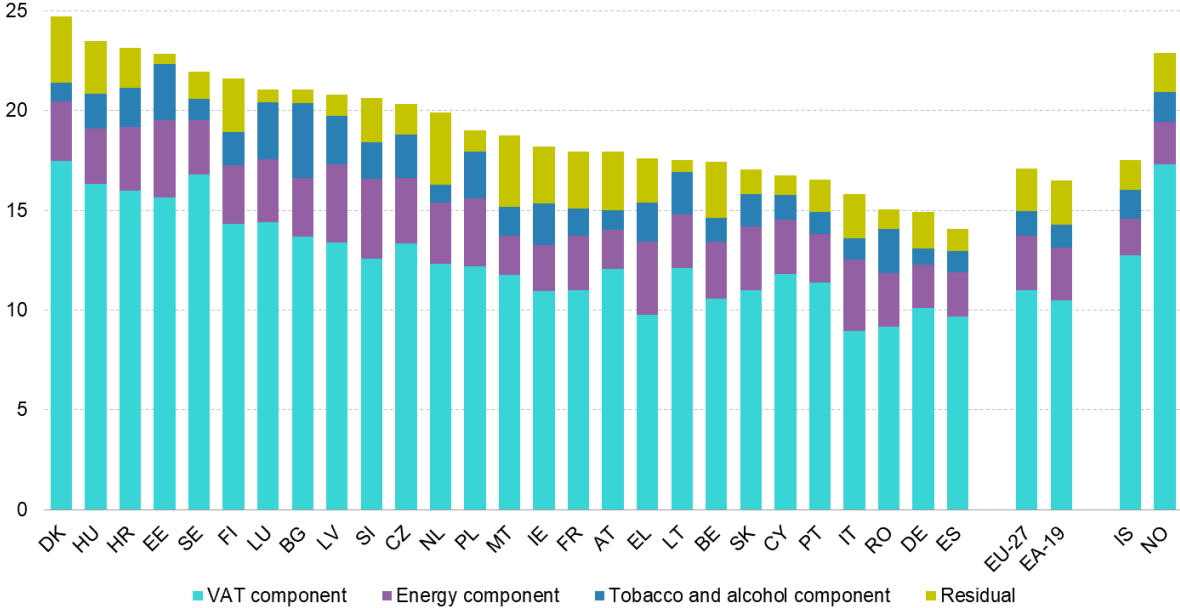
Value added tax is the main contributor to the implicit tax rate on consumption in all Member States

VAT typically accounts for between two thirds and three quarters of the ITR on consumption (Graph 12). In Sweden, VAT represents more than 75 % of the ITR, which is the highest proportion in the EU, compared with approximately 55 % in Greece and Italy.

However, non-VAT components are also significant. On average, energy taxes in the EU-27 account for approximately 16.1 % of the ITR on consumption and are mostly composed of excise duties on mineral oils. These taxes are a significant component of the ITR on consumption for Greece and Italy (above 20 %), but contribute less to the indicator in Austria, Malta and Hungary. Taxes on tobacco and alcohol account for 7.1 % of the ITR on average across the EU and the remaining 12.1 % represents other residual consumption taxes.

⁽¹³⁾ See: <https://voxeu.org/article/temporary-vat-cut-unconventional-fiscal-policy>

GRAPH 12: DECOMPOSITION OF THE IMPLICIT TAX RATE ON CONSUMPTION, 2020 (%)



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

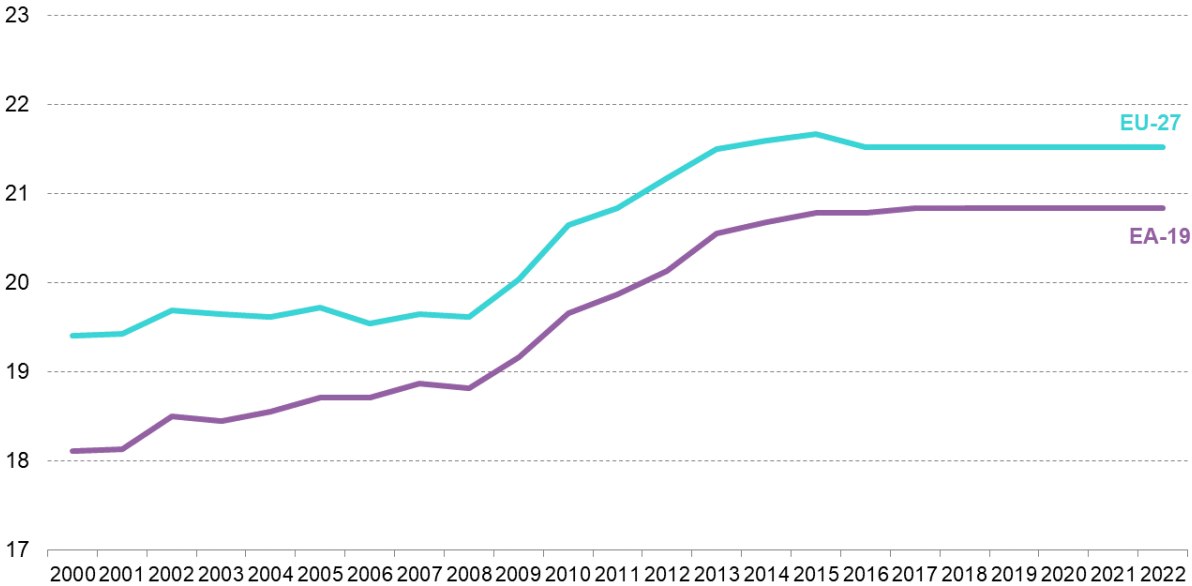
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The VAT standard rate remained unchanged at the start of 2022

Following a period of hikes (2009–2013), the EU-27 average standard VAT rate stabilised and then remained unchanged from 2017 to 2022 at 21.5 % (Graph 13). The lowest standard rates are in Luxembourg (17 %) and Malta (18 %). On the other hand, the highest VAT rate is found in Hungary (27 %), followed by Denmark, Croatia and Sweden (all at 25 %).

In 2022, and related to the impact of the war in Ukraine in the EU economy, some countries could reduce their VAT rates or place specific products under reduced rates, for example energy products. Governments will have to find a balance between reducing the tax burden to business and citizens, collecting tax revenues to deal with the deficits produced by the pandemic, and the current inflationary pressures.

GRAPH 13: DEVELOPMENT OF AVERAGE STANDARD VAT RATE, EU-27, 2000–2022 (%)



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

[Download chart](#)

TABLE 2: VAT RATES IN THE EU MEMBER STATES, 2002–2022

(%o)

VAT rate	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	9	9
Czechia	Standard 22	22	19	19	19	19	19	19	20	20	20	21	21	21	21	21	21	21	21	21	21
	Reduced 5	5	5	5	5	5	9	9	10	10	14	15	15	10/15	10/15	10/15	10/15	10/15	10/15	10/15	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	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19	19
	Reduced 7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7
Estonia	Standard 18	18	18	18	18	18	18	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced 5	5	5	5	5	5	5	9	9	9	9	9	9	9	9	9	9	9	9	9	9
Ireland	Standard 21	21	21	21	21	21	21	22	21	21	23	23	23	23	23	23	23	23	23	23	23
	Reduced 12.5 (4.3)	13.5 (4.3)	13.5 (4.4)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)	9/13.5 (4.8)
Greece	Standard 18	18	18	19	19	19	19	19	23	23	23	23	23	23	23	24	24	24	24	24	24
	Reduced 8 (4)	8 (4)	8 (4)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	9 (4.5)	5.5/11	6.5/13	6.5/13	6.5/13	6.5/13	6.5/13	6/13	6/13	6/13	6/13	6/13	6/13	6/13
Spain	Standard 16	16	16	16	16	16	16	16	18	18	18	21	21	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)	8 (4)	8 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)
France	Standard 20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced 5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5 (2.1)	5.5/7 (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 (2.1)	5.5/10 (2.1)	5.5/10 (2.1)
Croatia	Standard 22	22	22	22	22	22	22	22	22	23	25	25	25	25	25	25	25	25	25	25	25
	Reduced - (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	- (0)	5/10	5/13	5/13	5/13	5/13	5/13	5/13	5/13	5/13	5/13	5/13
Italy	Standard 20	20	20	20	20	20	20	20	20	20	20	21	21	22	22	22	22	22	22	22	22
	Reduced 10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	10 (4)	5/10 (4)	5/10 (4)	5/10 (4)	5/10 (4)	5/10 (4)	5/10 (4)	5/10 (4)
Cyprus	Standard 13	15	15	15	15	15	15	15	15	15	17	18	19	19	19	19	19	19	19	19	19
	Reduced 5	5	5	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9
Latvia	Standard 18	18	18	18	18	18	18	21	21	22	22	21	21	21	21	21	21	21	21	21	21
	Reduced -	9	5	5	5	5	5	10	10	12	12	12	12	12	12	12	12	5/12	5/12	5/12	5/12
Lithuania	Standard 18	18	18	18	18	18	18	19	21	21	21	21	21	21	21	21	21	21	21	21	21
	Reduced 5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	5/9	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	17	17	17	17	17	17	17	17	17
	Reduced 6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	6/12 (3)	8 (3)	8 (3)	8 (3)	8 (3)	8 (3)	8 (3)	8 (3)
Hungary	Standard 25	25	25	25	20	20	20	25	25	25	27	27	27	27	27	27	27	27	27	27	27
	Reduced 12 (0)	12 (0)	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	5/18
Malta	Standard 15	15	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
	Reduced 5	5	5	5	5	5	5	5	5	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7	5/7
Netherlands	Standard 19	19	19	19	19	19	19	19	19	19	19	21	21	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	9	9	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	10/13	10/13	10/13	10/13	10/13	10/13	10/13
Poland	Standard 22	22	22	22	22	22	22	22	22	23	23	23	23	23	23	23	23	23	23	23	23
	Reduced 7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	7 (3)	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8	5/8
Portugal	Standard 19	19	19	21	21	21	20	20	21	23	23	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	6/13	6/13	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	24	24	24	24	24	24	24	24	24	24	24	24
	Reduced -	-	9	9	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 20	20	20	20	20	20	20	20	20	20	22	22	22	22	22	22	22	22	22	22	22
	Reduced 8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	8.5	9.5	9.5	9.5	9.5	9.5	9.5	9.5	5/9.5	5/9.5	5/9.5
Slovakia	Standard 23	20	19	19	19	19	19	19	19	20	20	20	20	20	20	20	20	20	20	20	20
	Reduced 10	14	-	-	-	10	10	10	10	6/10	10	10	10	10	10	10	10	10	10	10	10
Finland	Standard 22	22	22	22	22	22	22	22	23	23	23	24	24	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	9/13	9/13	9/13	10/14	10/14	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
Simple averages																					
EU-27	Standard 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	21.5	21.5
EA-19	Standard 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	20.8	20.8

Sources: European Commission, DG Taxation and Customs Union, Taxes in Europe database; International Bureau of Fiscal Documentation (IBFD) data.

[Download table](#)

NB: The rates given in the table are those applicable for more than 6 months in the year, or on 1 July of that year. When a change of rates occurred during the year (not on 1 January), the exact date is available in the notes. *Super-reduced rates (below 5 %) are shown in brackets. 'Parking rates' are not included in this table, as they are 'historic rates' below 15 % negotiated by MS, and an exception to the EU directive⁽¹⁴⁾ – only five Member States retain them. Full information on VAT rates is available online (https://ec.europa.eu/taxation_customs/business/vat_en), including information on reduced rates and the 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.

Germany: The standard VAT rate decreased from 19 % to 16 % and the reduced VAT rate from 7 % to 5 % from 1 July to 31 December 2020.

Estonia. The standard rate increased to 20 % on 1 July 2009.

Ireland. The (super-) reduced rate was 4 % on 1 March 1999 and increased to 4.2 % on 1 March 2000. The rate increased further to 4.3 % on 1 January 2001 and to 4.4 % on 1 January 2004. The rate then increased to 4.8 % on 1 January 2005 and has remained at that rate since then. The standard rate increased to 21 % on 1 March 2002, and to 21.5 % on 1 December 2008. The rate decreased to 21 % on 1 January 2010. The standard rate then increased to 23 % on 1 January 2012 and has remained at that rate since then. An additional reduced rate of 9 % was introduced on 1 July 2011. The standard rate of VAT was temporarily reduced from 23 % to 21 % from 1 September 2020 to 28 February 2021.

Greece. All rates increased on 1 April 2005. A further general increase occurred on 15 March 2010 (to 5 % or 10 % and 21 %, followed the same year by the increase to 5.5 % or 11 % and 23 %, which occurred on 1 July. The reduced rate 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.

Spain. The 2010 increase (the reduced rate was raised to 8 % and the standard rate to 18 %) occurred on 1 July. Both rates increased further on 1 September 2012 (to 10 % and 21 %).

France. Before 1 April 2000, the standard rate was 20.6 %.

Croatia. The standard rate increased to 23 % on 1 August 2009. A further increase to 25 % took place on 1 March 2012.

Italy. 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 provided by social cooperatives was introduced. In 2022, a decrease in VAT rate from 22% to 10% applies for feminine hygiene products

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 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 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 increased further to 21 % on 1 July 2005 and 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 and to 19 % on 1 January 2017.

Slovenia. The reduced rate increased to 9.5 % and the 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 %.

⁽¹⁴⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, OJ L 347, 11.12.2006, p. 1 (<http://data.europa.eu/eli/dir/2006/112/oj>).

Taxation of labour

Revenue from labour taxes as a percentage of gross domestic product peaked in 2021

EU-27 revenue from labour taxation reached 21.5 % of GDP in 2020, 0.8 pp higher than in 2019 (see in Annex A, Table 43 and Graph 8). This represents the highest value in the series (which starts in 1995) and the highest yearly growth. The main reason for this developments is again various policy measures and action during the pandemic supporting that revenue from labour taxes decreased in nominal terms by barely 1 %, less than the GDP drop. The share of labour taxation in total tax revenue (Annex A, Table 44) increased in 2020 up to 53.5 %.

The three main components have all contributed positively to the growth: revenue from employees (10.6 % of GDP in 2020, up by 0.3 pp), followed by revenue from employers (8.4 % of GDP, up by 0.2 pp) and revenue from unemployed people (2.5 % of GDP, up by 0.2 pp).

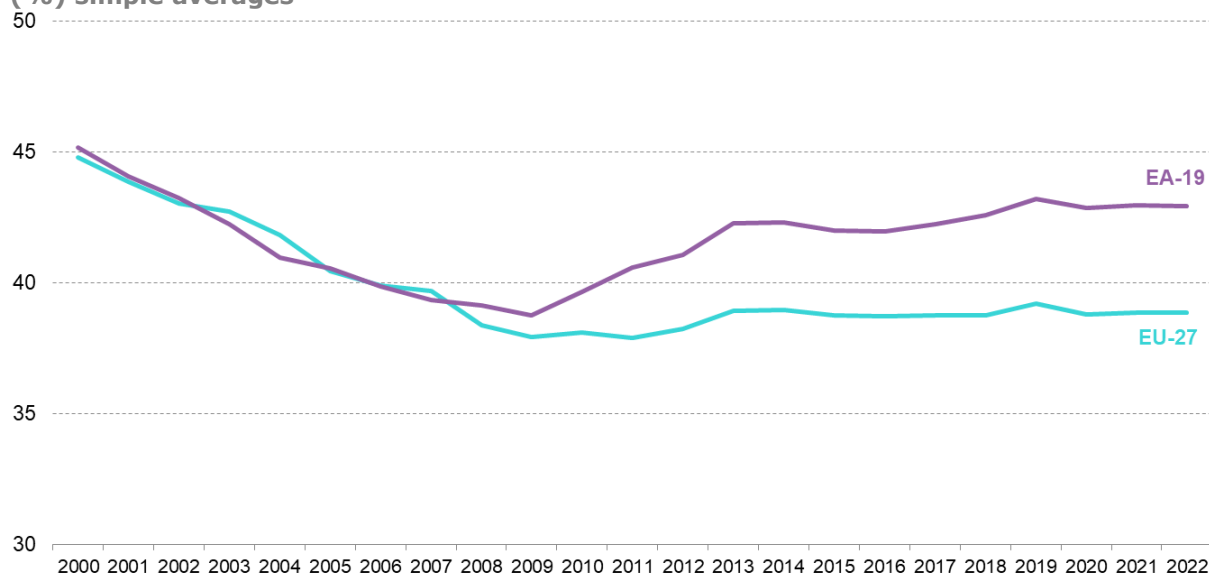
In the majority of MS, revenue from labour increased in 2020. Revenue as a percentage of GDP fell only in Ireland (0.6 pp), Hungary (0.4 pp) and Finland (0.1 pp). In the rest of the countries, revenue from labour increased, with the largest increases in Spain (2.3 pp) and Portugal (1.4 pp).

The EU-27 average top personal income tax (PIT) rate did not change in 2022

The top PIT rate at the start of 2022 for the EU-27 (simple average) stood at 38.8 % (Graph 14). It had fallen sharply from 44.8 % in 2000 to 37.9 % in 2011. Between 2011 and 2013, the average top rate increased to approximately 39 % and it has remained largely unchanged since 2013. The average rate for the euro area decreased slightly by 0.1 pp to 42.9 % in 2021 (see Table 3).

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

GRAPH 14: DEVELOPMENT OF TOP PERSONAL INCOME TAX RATE, 2000–2022
(%) simple averages



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

[Download chart](#)

Table 3: Top statutory personal income tax rates (including surcharges), 2000–2022
(%)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Belgium	60.6	60.1	56.4	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.7	53.8	53.8	53.7	53.2	53.1	53.1	53.1	53.1	53.1	53.1
Bulgaria	40.0	38.0	29.0	29.0	29.0	24.0	24.0	24.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czechia	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	23.0	23.0
Denmark	62.3	62.3	62.3	62.3	62.3	62.3	62.3	62.3	62.3	62.1	55.4	55.4	55.4	55.6	55.6	55.8	55.8	55.8	55.9	55.9	55.9	55.9	55.9
Germany	53.8	51.2	51.2	51.2	47.5	44.3	44.3	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5	47.5
Estonia	26.0	26.0	26.0	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Ireland	44.0	42.0	42.0	42.0	42.0	42.0	42.0	41.0	41.0	46.0	47.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	48.0	40.0	40.0	40.0
Greece	45.0	42.5	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	49.0	49.0	49.0	46.0	46.0	48.0	48.0	55.0	55.0	55.0	54.0	54.0	54.0
Spain	48.0	48.0	48.0	45.0	45.0	45.0	45.0	43.0	43.0	43.0	43.0	45.0	52.0	52.0	52.0	45.0	45.0	43.5	43.5	43.5	43.5	45.5	45.0
France	59.0	58.3	57.8	54.8	53.4	53.5	45.4	45.4	45.4	45.4	46.6	50.3	50.3	50.3	50.2	50.2	50.2	51.5	51.5	51.5	51.5	51.5	51.5
Croatia	41.3	41.3	41.3	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	42.5	35.4	35.4
Italy	45.9	45.9	46.1	46.1	46.1	44.1	44.1	44.9	44.9	44.9	45.2	47.3	47.3	47.3	47.8	48.8	48.8	47.2	47.2	47.2	47.2	47.2	47.1
Cyprus	40.0	40.0	40.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Latvia	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0	26.0	25.0	25.0	24.0	24.0	23.0	23.0	23.0	31.4	31.4	31.4	31.0	31.0
Lithuania	33.0	33.0	33.0	33.0	33.0	33.0	27.0	27.0	24.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	27.0	32.0	32.0	32.0
Luxembourg	47.2	43.1	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	42.1	41.3	43.6	43.6	43.6	43.6	45.8	45.8	45.8	45.8	45.8	45.8
Hungary	44.0	40.0	40.0	40.0	38.0	38.0	36.0	40.0	40.0	40.0	40.6	20.3	20.3	16.0	16.0	16.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	60.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	52.0	51.8	49.5	49.5	49.5
Austria	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Poland	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0
Portugal	40.0	40.0	40.0	40.0	40.0	40.0	42.0	42.0	42.0	42.0	45.9	50.0	49.0	56.5	56.5	56.5	56.5	56.2	53.0	53.0	53.0	53.0	53.0
Romania	40.0	40.0	40.0	40.0	40.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	10.0	10.0	10.0	10.0	10.0
Slovenia	50.0	50.0	50.0	50.0	50.0	50.0	50.0	41.0	41.0	41.0	41.0	41.0	41.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0	50.0
Slovakia	42.0	42.0	38.0	38.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Finland	54.0	53.5	52.5	52.2	52.1	51.0	50.9	50.5	50.1	49.1	49.0	49.2	49.0	51.1	51.5	51.6	51.6	51.4	51.1	51.1	51.1	51.3	51.3
Sweden	51.5	53.1	55.5	54.7	56.5	56.6	56.6	56.6	56.4	56.5	56.6	56.6	56.6	56.7	56.9	57.0	57.1	57.1	57.1	57.1	57.2	52.3	52.3
Iceland	45.4	45.5	45.8	45.6	43.6	41.7	38.7	35.7	35.7	45.2	46.1	46.2	46.2	46.2	46.2	46.2	46.3	46.3	46.2	46.2	46.2	46.3	46.3
Norway	47.5	47.5	47.5	47.5	47.5	43.5	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	39.0	39.0	38.7	38.5	38.4	38.2	38.2	38.2	39.4
Simple averages																							
EU-27	44.8	43.9	43.0	42.7	41.8	40.5	39.9	39.7	38.4	37.9	38.1	37.9	38.2	38.9	39.0	38.8	38.7	38.8	38.8	39.2	38.8	38.9	38.9
EA-19	45.2	44.1	43.3	42.3	41.0	40.6	39.9	39.4	39.1	38.8	39.7	40.6	41.1	42.3	42.3	42.0	42.0	42.3	42.6	43.2	42.9	43.0	42.9

Sources: European Commission, DG Taxation and Customs Union, Taxes in Europe database; PWC; Norwegian tax administration.

[Download table](#)

Definition

The top statutory PIT rate reported in the table does not differentiate by source of income, so surcharges and deductions specific to income source are not taken into account. The top marginal tax rate from employment income, which is 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 possible for only the latter type of indicator. The differences between the two indicators relate directly to the design and complexity of the tax system.

General surcharges are included even when they are not part of PIT or are not legally taxes (see country notes below).

Local and regional taxes are normally added (see country notes below).

General notes

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

Country notes

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

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

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

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

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

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

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

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

France. Several contributions are added to PIT, but, while PIT applies to individualised global net personal income, the contributions may vary depending on the income source. The value in the table reflects the top statutory rate for earnings. It includes the top PIT rate (45 %), the general social welfare contribution (CSG, applicable rate 9.2 %, of which 6.8 % is deductible) and the welfare debt repayment levy (CRDS, rate 0.5 %). A total of 0.4 % of social contributions is deductible from the basis on which the PIT is calculated. The 2018 Budget Act introduced the choice between a flat tax and progressive taxation for taxation on capital income. The flat tax on capital income is 30 %: 12.8 % of income tax and 17.2 % of social contributions (without deductible CSG) on capital income ($9.9\% + 0.5\% + 4.5\% + 0.3\% + 2\%$). If the taxpayer chooses progressive taxation, then, with CSG (applicable rate 9.9 %, of which 6.8 % is deductible), CRDS and additional social and solidarity levies ($4.5\% + 0.3\%$ and 2 %), the top PIT rate becomes $(0.45 \times (1 - 0.068) + 0.099 + 0.005 + 0.045 + 0.003 + 0.02) \times 100 = 59.1\%$. The exceptional contribution for incomes above EUR 250 000 is not shown in the table.

Croatia. Including average crisis tax (2009–2011) and surtax for Zagreb (maximal local surtax rate of 18 %). From 1 January 2020, the basic tax rate of 18 % applies for taxpayers whose annual revenues are higher than HRK 7.5 million and of 12 % for taxpayers whose annual revenues are below HRK 7.5 million. From 1 January 2021, the tax rate for taxpayers whose annual revenues are below HRK 7.5 million was reduced from 12 % to 10 %.

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

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

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

Luxembourg. Including crisis contribution in 2011 and solidarity surcharge for the unemployment fund (since 2002) of 9 % (for top incomes), but not the *impot d'équilibre budgétaire temporaire* of 0.5 % between 2015 and 2016 (which is added to the social security contributions). Since 1 January 2017, there has been a new rate of 42 % for incomes over EUR 200 000. In 2021, the solidarity surcharge is at 9 %.

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

Austria. A rate of 55 % on taxable income over EUR 1 000 000. This rate is only for 2016–2025.

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

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

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

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

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

BOX 3: 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. The levels of the top PIT rates and changes in the rates are not the only relevant factors. The income level at which they are applied, the progression of other PIT rates applied, the structure of allowances and tax credits and the definition of the tax base also play a role in defining the real or effective tax burden.

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

The second indicator, the tax wedge, measures the difference between the total labour cost of employing a worker and the worker's net earnings. The tax wedge is defined as the sum of personal income taxes and employee and employer social security contributions, net of family allowances, expressed as a percentage of total labour costs (the sum of the gross wage and social security contributions paid by the employer). The tax wedge is calculated in several typical taxpayer scenarios, in terms of household composition (single, couple, with or without children, etc.) and income levels (usually expressed as a percentage of the average wage), and in each case applying the tax rules of the country concerned to calculate the effective tax rate.

The ITR on labour is an aggregated measure, it gives an overall picture of the taxation averaged over all workers, while the tax wedge focuses on the taxation of wages in particular situations. It should be noted that all tax expenditures lower the ITR on labour, as they decrease tax revenue. But only general applicable provisions, unrelated to actual expenses, such as standard family allowances, lower the tax wedge, which are taken into account by the model.

The differences between the two indicators, along with their advantages and disadvantages, are presented in more detail in Annex B.

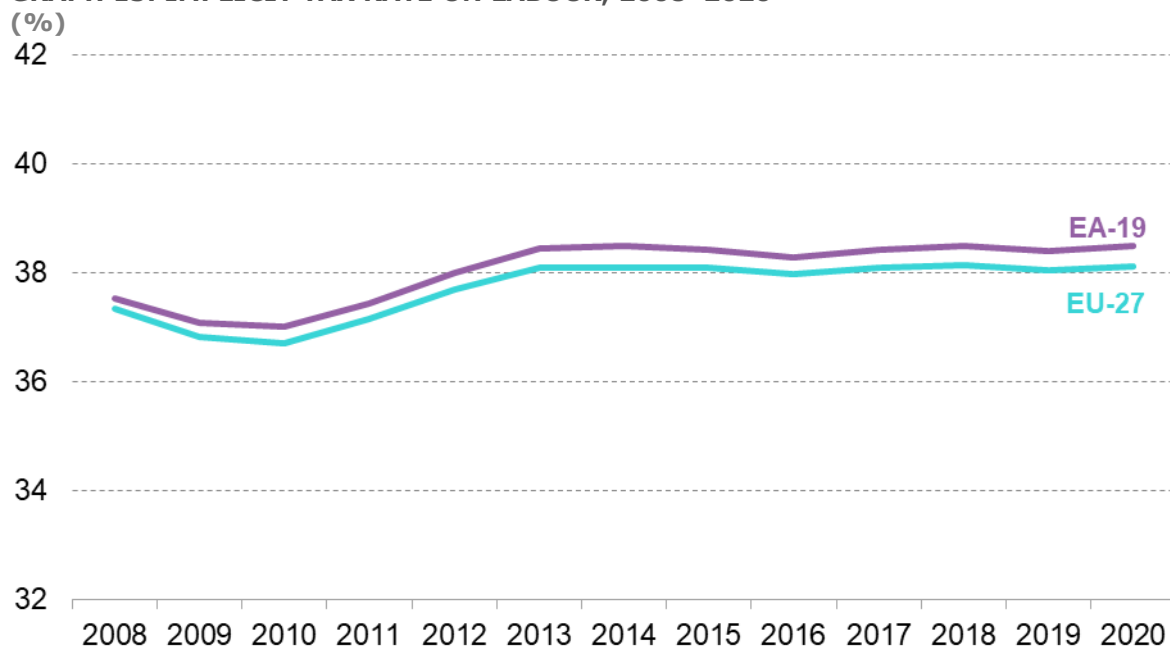
The implicit tax rate on labour remained stable in 2020

The ITR on labour for the EU-27 was at 38.1 % in 2020 (Graph 15), showing no major changes since 2013. The euro area showed a very similar development to the EU as a whole, with no major changes in the ITR on labour at 38.5 %.

The level of the ITR on labour varied substantially across Member States in 2020 ⁽¹⁵⁾. The highest ITRs were found in Italy (44.1 %), Belgium (40.9 %) and Austria (40.8 %) and the lowest in Malta (23.6 %) and Bulgaria (25.4 %) (see Table 80 in Annex A).

⁽¹⁵⁾ It should be noted that wage subsidies (including some reductions in social security contributions) are not taken into account.

GRAPH 15: IMPLICIT TAX RATE ON LABOUR, 2008–2020



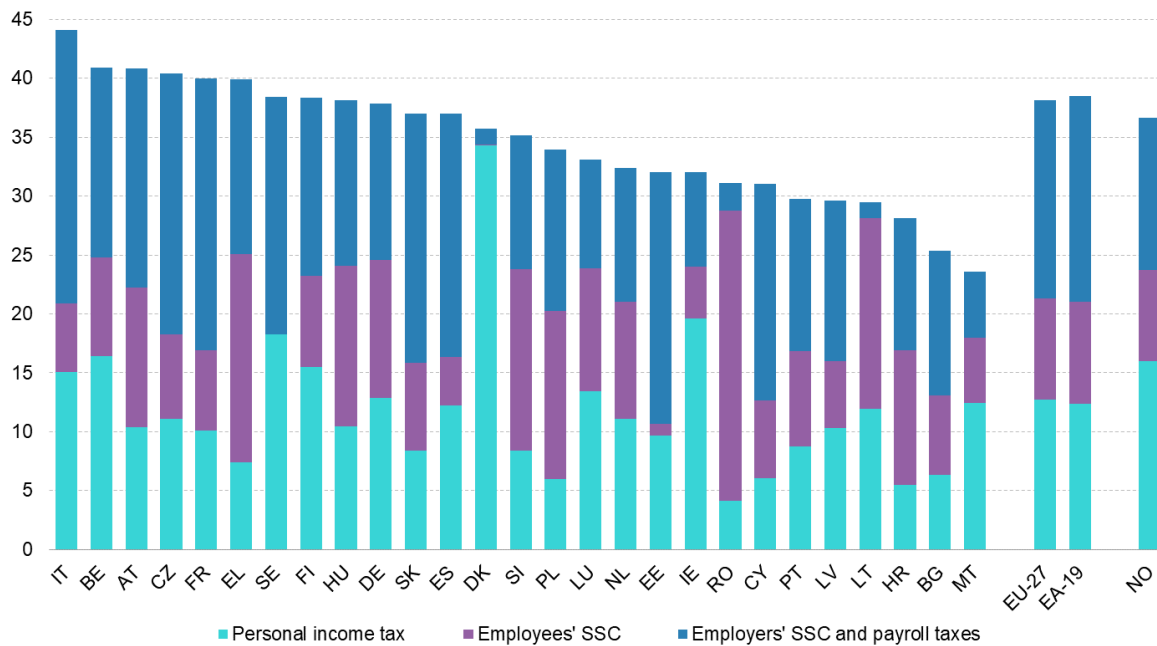
Source: European Commission, DG Taxation and Customs Union, Data on Taxation, based on Eurostat data.

[Download chart](#)

Social security contributions and payroll taxes make up two thirds of the ITR on labour taxes

In most MS, social security contributions account for a much greater share of labour taxes than PIT. On average, in the EU-27, two thirds of the overall ITR on labour consists of social contributions and payroll taxes paid by employees and employers (see Graph 16). In Denmark, where social contributions are very low – as general taxation largely finances welfare spending – PIT accounts for 96 % of the ITR on labour. In Ireland and Malta, PIT is also a relatively large component of the ITR (61 % and 53 % respectively). In Romania, on the other hand, PIT is only 13 % of the ITR on labour, with 79 % of the contribution made by employee social contributions.

GRAPH 16: COMPOSITION OF THE IMPLICIT TAX RATE ON LABOUR, 2020 (%)



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

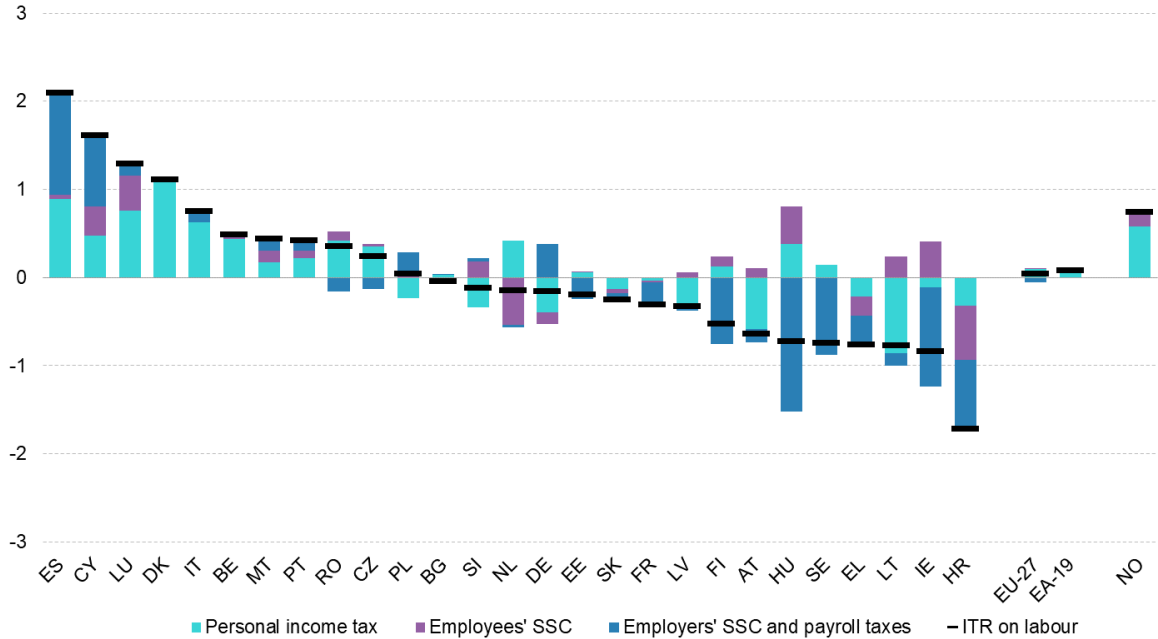
NB: SSC – social security contributions.

[Download chart](#)

While the EU average has not changed much since 2019 and 2020, changes in individual countries have been varied and remarkable. The ITR on labour decreased in the majority of Member States (16). There was a particularly strong decrease in Croatia (1.7 pp), followed by Lithuania and Greece (0.8 pp in both cases). On the other hand, the ITR on labour increased significantly in Spain (2.1 pp), Cyprus (1.6 pp) and Luxembourg (1.3 pp) (see Graph 17). In Spain, two factors played a role: taxes from labour increased while compensation for employees dropped. Public interventions such as furlough schemes helped to sustain revenue.

Looking at the components of the ITR on labour (personal income taxes, social contributions paid by employees and social contributions and payroll taxes paid by employers), the yearly changes were almost non-existent at the EU level. However, at Member States level there were some significant yearly changes. In Denmark, the contribution of personal taxes to the ITR increased above 1 pp. In Spain, the contribution from employers was 1.2 pp higher than the year before. On the other hand, Hungary saw an important decrease on the charges for employers, 1.5 pp, with some offsetting on the remaining components. In Croatia, all three components decreased significantly, in the largest combined decrease in the EU.

GRAPH 17: CHANGES IN THE COMPOSITION OF THE IMPLICIT TAX RATE ON LABOUR, 2019–2020
(differences in percentage points)



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

NB: SSC – social security contributions.

[Download chart](#)

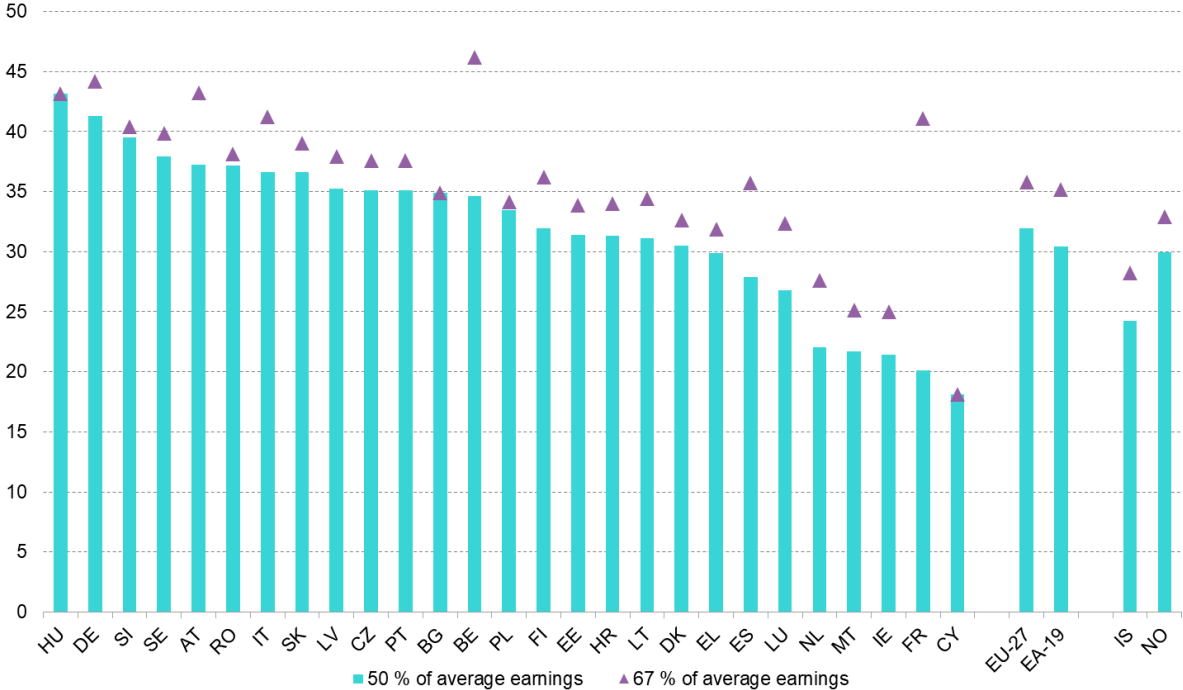
The EU-27 tax wedge for low earners increased in 2021, but with mixed developments in Member States

As described earlier, the analysis of the ITR on labour gives a picture of the average tax burden on labour across all income classes. The tax wedge indicator, however, explores the burden of taxation across different categories of households (such as single, couple, family) and income levels (for example, workers on 50, 67 and 100 % of the average wage).

Policymakers have made efforts to target labour tax cuts at the bottom end of the wage scale, in order to boost the employability of low-skilled workers. The average tax wedge in 2021 for workers with 50 % of average gross earnings ⁽¹⁶⁾ was 31.9 % in the EU-27, having increased by 0.4 pp since 2020 and decreased 2.8 pp since 2011.

⁽¹⁶⁾ The 50 % case may not capture low wages in every country, as minimum wages could be above that level. It is always useful to analyse the wage distribution.

GRAPH 18: TAX WEDGES FOR A SINGLE WORKER WITH 50 % AND 67 % OF AVERAGE GROSS EARNINGS, NO CHILDREN, 2021
 (% of total labour costs)



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

NB: EU-27 and EA-19 are simple averages.

[Download chart](#)

Table 4 and Graph 18 present tax wedge data for single people on low incomes (50 % of average earnings). In 2021 (latest data available), tax wedge rates for these low-income earners were above 40 % in Hungary and Germany, while they were below 20 % in Cyprus. In France, there is a considerable gap (almost 21 pp) between the tax wedges at 50 % and 67 % of average earnings. Behind this gap there is a significant increase on social security contributions by the employer and a decrease on family allowances.

In 2021, only eight Member States recorded a year-on-year fall in the tax wedge for single people on low incomes. Czechia showed the largest yearly declines (4.4 pp). There were some significant year-on-year increases in the tax wedge, especially in Portugal, 7 pp, followed by France, 4.3 pp. France had by far the largest decrease since 2011 (14.8 pp). In the decade running up to 2021, Portugal registered the largest increase (7 pp), followed by Slovenia (5.7 pp).

TABLE 4: TAX WEDGES FOR A SINGLE WORKER ON 50 % OF AVERAGE EARNINGS, NO CHILDREN, 2008–2021
(% of total labour costs)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Difference 2011 – 2021
Belgium	41.0	41.1	41.8	42.2	42.6	41.4	41.1	40.3	36.1	35.7	34.1	33.1	32.8	34.6	-7.6
Bulgaria	35.1	33.8	32.5	33.6	33.6	33.6	33.6	33.6	33.6	34.3	34.9	34.9	34.9	34.9	1.3
Czechia	36.7	35.4	35.7	36.6	36.3	36.3	36.6	37.0	37.5	38.2	38.9	39.4	39.6	35.1	-1.5
Denmark	33.2	32.6	31.2	31.4	31.6	31.0	30.8	31.1	31.1	31.0	30.2	30.4	30.2	30.5	-1.0
Germany	42.9	42.2	41.7	42.4	42.4	42.0	42.0	42.2	42.2	42.3	42.2	42.1	41.6	41.3	-1.1
Estonia	35.7	36.3	37.3	37.7	38.0	37.6	37.8	36.9	33.8	36.9	29.8	30.5	30.8	31.4	-6.3
Ireland	14.8	15.9	16.3	19.3	19.7	21.0	21.1	20.5	20.2	20.0	20.4	20.9	21.2	21.4	2.1
Greece	34.4	34.4	34.4	38.0	38.2	34.5	33.3	32.2	32.6	32.8	32.8	32.6	32.1	29.9	-8.1
Spain	29.3	29.7	30.5	31.3	31.9	32.1	32.3	30.6	30.6	30.7	29.2	27.9	27.9	27.9	-3.4
France	33.2	33.5	34.1	34.9	34.8	31.6	31.2	31.4	27.7	26.9	27.2	21.4	15.8	20.1	-14.8
Croatia	:	:	:	:	:	32.8	33.9	32.8	33.0	31.7	31.7	31.3	31.3	31.3	:
Italy	39.8	40.1	40.7	41.3	41.5	41.8	37.8	36.3	36.2	36.1	36.2	36.4	36.3	36.6	-4.6
Cyprus	:	:	:	:	:	:	17.3	:	:	17.3	17.3	18.1	18.1	18.1	:
Latvia	37.7	38.2	42.4	42.2	42.3	41.9	41.1	40.8	40.0	39.8	36.8	36.7	35.0	35.3	-6.9
Lithuania	38.8	37.1	36.9	37.1	37.5	37.9	36.9	37.4	36.6	34.4	33.5	31.8	29.9	31.1	-6.0
Luxembourg	24.9	25.1	25.3	27.0	26.6	27.3	27.6	28.4	28.4	26.3	26.5	24.4	25.8	26.8	-0.2
Hungary	43.4	42.7	41.0	43.1	45.4	48.2	49.0	49.0	48.2	46.2	45.0	44.6	43.6	43.2	0.1
Malta	18.6	18.3	18.9	20.1	20.5	20.8	20.5	21.0	20.7	21.0	21.4	22.1	22.4	21.7	1.6
Netherlands	28.1	27.8	28.3	28.1	27.9	28.6	26.9	26.9	24.3	24.3	24.7	23.9	23.2	22.0	-6.1
Austria	39.9	38.0	38.4	39.0	39.4	40.4	40.2	40.5	39.4	38.8	39.0	38.6	36.8	37.2	-1.7
Poland	32.5	32.1	32.3	32.5	33.8	33.9	34.1	34.3	34.1	34.3	34.5	34.3	33.3	33.5	0.9
Portugal	30.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	28.1	35.1	7.0
Romania	39.9	42.0	42.3	42.1	42.2	39.7	40.0	37.3	36.7	37.0	36.0	36.6	36.9	37.2	-5.0
Slovenia	35.0	34.9	33.7	33.8	33.6	33.5	34.9	35.0	35.0	35.2	36.1	37.2	37.2	39.5	5.7
Slovakia	33.6	31.3	31.8	33.6	34.4	36.0	36.3	32.8	33.6	34.6	36.9	37.3	36.4	36.6	3.0
Finland	35.2	33.7	33.5	33.4	33.1	33.9	34.3	34.1	34.3	33.0	32.6	31.8	30.4	32.0	-1.5
Sweden	40.9	39.6	39.0	39.1	39.1	39.3	38.8	39.0	39.2	39.3	39.4	38.8	38.9	38.0	-1.1
Iceland	24.3	21.6	23.3	24.7	24.6	25.2	25.4	26.1	26.7	26.1	26.3	26.0	25.5	24.2	-0.5
Norway	31.2	31.0	31.0	31.3	31.1	31.1	30.8	30.6	30.0	29.6	29.5	29.4	29.6	29.9	-1.3
EU-27	34.2	33.8	33.9	34.7	35.0	34.8	34.0	34.2	33.6	32.8	32.4	32.0	31.5	31.9	-2.8
EA-19	32.9	32.5	33.0	33.9	34.0	33.9	32.7	33.1	32.2	31.3	30.8	30.3	29.6	30.5	-3.4

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

NB: The EU-27 and EA-19 values are simple averages.

[Download table](#)

Taxation of capital

Revenue from capital taxes decreased in 2020, driven by the decrease in corporate revenue

In 2020, EU-27 revenue from taxes on capital represented 7.9 % of GDP (Table 53 in Annex A), 0.2 pp less than in 2019. The main reason for this decrease was the drop in revenue from corporate income, which dropped by 0.3 pp of GDP in 2020 due to the pandemic. The other components of capital taxes remained stable (income of households and self-employed people) or slightly increased (stock of capital).

BOX 4: IMPLICIT TAX RATE ON CAPITAL

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

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

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. The ITR denominator may differ from the statutory tax base defined in legislation for the following reasons:

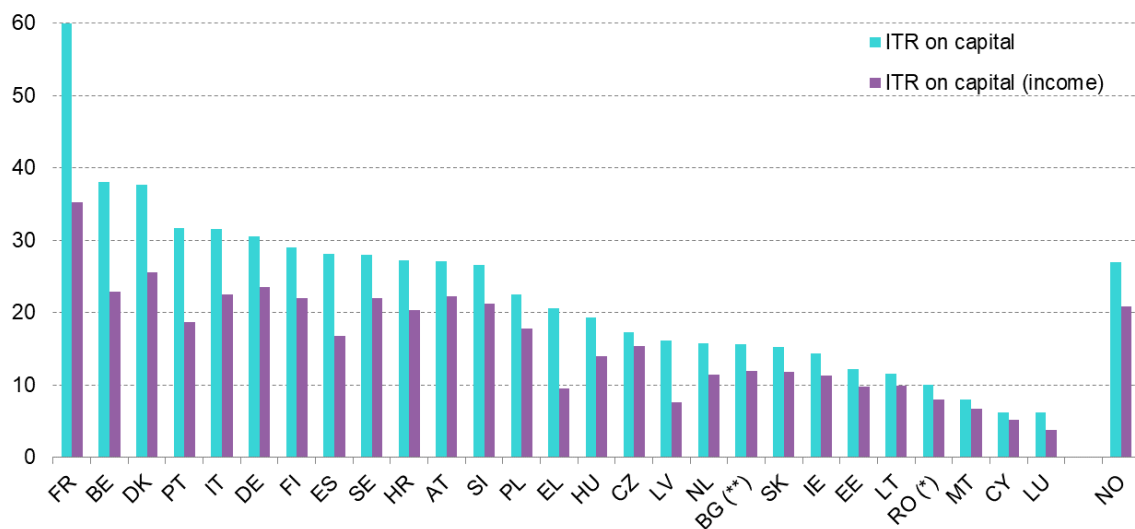
- Consumption of fixed capital: tax accounting rules are not fully comparable across countries.
- Capital gains are not part of the capital accounts in national accounts.
- Central banks: non-taxable profits are included in the denominator.
- There is no separation of interest payments made by households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

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

The overall implicit tax rate on capital increased in more than half of the countries in 2020

Table 5 shows the overall estimates of the ITR on capital for 2008–2020 ⁽¹⁷⁾. In 2020, the ITR on capital increased in 16 Member States, while it decreased in eight, with no recent data for Bulgaria and Romania. In 2020, the ITR on Capital was almost at 60 % in France, with values close to 40 % in Belgium and Denmark. These three countries are also among those with the highest revenue from property taxes. The ITR on overall capital can be compared with the ITR on capital – taking into account only revenue from capital income ⁽¹⁸⁾, as shown in Graph 19 – which excludes revenue from stocks on capital. Graph 19 also shows the comparison with the ITR on capital from income, which excludes revenue from taxes on stock of capital.

GRAPH 19: OVERALL ITR ON CAPITAL, 2020
(%)



(*) Data from 2017; (**) Data from 2019.

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

NB: No data for Iceland and Malta.

[Download chart](#)

⁽¹⁷⁾ The table does not provide estimates for Malta, in the absence of specific sectoral data. Other countries do not provide recent data for some of the components required for the calculations. As a result of these data gaps, the ITR on capital is not computed for the EU-27.

⁽¹⁸⁾ Both indicators share the same denominator estimating the tax base. For more details on the methodology, see Section F of Annex B.

TABLE 5: OVERALL IMPLICIT TAX RATE ON CAPITAL, 2008–2020
(%)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010 to 2020
Belgium	32.2	29.1	28.4	30.7	34.8	37.1	36.6	36.1	35.5	41.2	40.3	33.8	38.0	9.6
Bulgaria	14.0	10.7	10.5	9.8	11.0	12.9	13.7	14.2	15.0	15.7	:	:	:	:
Czechia	18.4	17.6	17.1	17.1	18.0	18.5	17.6	17.8	18.5	18.6	19.6	19.1	17.2	0.1
Denmark	35.8	31.8	38.7	36.5	37.6	33.3	39.9	34.7	35.2	37.0	32.2	44.0	37.7	-1.0
Germany	22.3	22.3	20.9	22.4	24.5	25.4	25.1	26.9	28.2	27.9	29.9	30.2	30.5	9.6
Estonia	11.1	14.8	9.4	7.6	8.1	9.2	9.5	12.0	10.5	9.0	11.0	10.8	12.2	2.8
Ireland	21.6	17.1	15.2	15.2	15.1	14.8	15.1	13.3	13.8	14.1	14.5	13.8	14.4	-0.8
Greece	17.1	18.0	17.2	20.8	20.6	21.2	22.8	22.8	25.3	23.2	24.1	23.1	20.6	3.5
Spain	28.4	23.5	22.9	22.2	24.3	24.3	25.4	26.1	24.9	24.5	26.0	24.9	28.1	5.2
France	43.1	43.7	43.0	45.4	49.8	51.5	50.6	48.4	50.1	53.1	52.4	51.3	60.0	16.9
Croatia	23.6	24.7	19.9	19.6	19.2	19.6	18.2	19.4	22.0	21.8	23.0	22.7	27.2	7.3
Italy	29.8	30.8	28.3	28.3	33.0	33.9	32.9	33.6	31.2	30.0	28.9	29.6	31.5	3.2
Cyprus	22.6	16.8	16.8	9.8	13.5	15.4	12.7	4.1	12.8	8.2	6.1	9.8	6.2	-10.6
Latvia	20.8	13.1	12.6	14.2	14.0	14.7	15.7	16.4	17.8	17.0	15.0	12.7	16.1	3.5
Lithuania	13.6	13.4	8.5	7.0	8.2	7.9	8.2	9.7	10.5	9.9	10.2	11.3	11.6	3.1
Luxembourg	7.9	9.5	8.0	6.4	5.4	4.2	5.2	5.0	4.4	5.2	6.5	6.9	6.2	-1.9
Hungary	27.2	31.1	27.6	25.4	28.7	24.3	23.3	23.4	24.0	22.9	20.7	19.4	19.3	-8.3
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	14.3	11.3	10.5	9.2	9.5	9.5	11.4	11.5	13.0	14.1	14.4	15.8	15.7	5.2
Austria	25.2	24.1	23.2	23.6	23.5	26.9	27.0	28.8	27.7	28.1	28.3	30.1	27.1	3.8
Poland	24.1	19.6	18.1	18.1	19.4	18.5	18.6	19.5	20.7	21.5	23.2	23.2	22.5	4.4
Portugal	29.7	24.9	24.6	26.7	25.0	26.9	24.9	25.1	24.4	25.3	27.4	27.2	31.7	7.1
Romania	13.4	10.9	11.5	12.9	11.4	11.1	13.2	13.8	14.2	11.9	10.6	10.1	:	:
Slovenia	27.5	25.2	28.0	26.0	27.8	24.9	24.8	24.6	24.6	24.0	24.2	25.7	26.5	-1.5
Slovakia	12.0	10.6	9.5	9.4	9.9	11.8	13.0	13.8	14.1	14.5	14.2	14.0	15.2	5.7
Finland	28.4	28.4	28.3	27.8	28.4	32.5	29.4	28.3	29.8	28.6	27.7	28.8	29.0	0.7
Sweden	24.6	28.0	26.7	26.6	26.2	28.8	28.1	28.0	29.5	29.7	28.8	26.5	28.0	1.3
Norway	41.7	42.0	42.2	42.7	40.3	36.1	32.7	29.3	29.6	29.8	32.1	35.2	27.0	-15.3

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

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Most countries have increased their implicit tax rates on capital over the last decade

In the last 10 years, the overall ITR in capital increased in all but six Member States with comparable data (see Table 5). It decreased significantly only in Cyprus and Hungary. On the other hand, France has seen an important increase, approximately 17 pp, with a high increase in the last year (above 8 pp) that could be the result of specific developments related to the pandemic and the taxation structure of France, with an important share of revenue from stock of capital (for which there is no estimation of the tax base). However, part of the increase could be structural, as the increase of the ITR on capital income also shows the highest increase over the decade for France, but in this case by 9.2 pp (see Table 6, which provides the data for the ITR on capital income, excluding revenue from taxes on stock of capital).

TABLE 6: OVERALL IMPLICIT TAX RATE ON CAPITAL INCOME, 2008–2020 (%)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010 to 2020
Belgium	19.8	16.6	16.2	17.6	19.8	21.7	21.5	21.5	21.5	25.9	25.9	20.9	22.9	6.8
Bulgaria	11.6	8.8	8.5	8.0	8.3	9.7	10.0	10.5	10.9	11.9	:	:	:	:
Czechia	16.1	15.4	14.5	14.6	15.3	15.7	14.9	15.1	15.8	15.8	16.9	16.5	15.3	0.8
Denmark	19.8	14.9	24.8	23.1	25.3	20.8	27.8	21.1	23.9	25.5	20.3	31.3	25.6	0.7
Germany	18.7	18.3	17.2	18.6	20.3	20.9	20.6	21.6	22.8	22.9	24.5	24.3	23.5	6.3
Estonia	8.2	11.5	6.7	5.4	5.8	6.9	7.3	9.6	8.1	6.9	9.0	8.7	9.8	3.1
Ireland	15.5	12.3	10.9	10.5	10.2	10.0	10.0	9.9	10.5	10.8	11.2	10.7	11.3	0.4
Greece	10.7	11.4	11.5	12.1	10.5	10.3	12.3	11.5	13.4	11.9	12.9	12.0	9.6	-2.0
Spain	18.5	15.1	14.1	13.8	14.9	14.4	14.8	15.3	14.7	14.8	16.0	15.1	16.8	2.8
France	25.1	22.7	26.1	27.4	30.7	31.6	30.5	28.7	29.2	31.0	31.0	30.9	35.2	9.2
Croatia	17.6	18.0	13.9	14.0	13.4	13.8	12.4	13.4	16.3	16.5	17.1	17.1	20.3	6.4
Italy	24.1	22.4	21.7	21.1	23.7	24.3	23.2	23.7	21.6	21.1	20.3	21.2	22.5	0.8
Cyprus	17.8	13.8	13.4	8.1	10.8	12.0	9.9	3.1	10.1	6.5	5.0	8.1	5.2	-8.2
Latvia	16.0	8.1	6.5	8.2	8.2	8.7	9.1	9.7	10.7	10.4	8.5	6.0	7.5	1.1
Lithuania	11.5	10.6	6.1	5.0	6.2	6.3	6.5	7.7	8.7	8.4	8.6	9.7	9.9	3.8
Luxembourg	5.7	7.1	5.9	4.7	3.9	2.9	3.5	3.2	2.8	3.3	4.3	4.5	3.8	-2.2
Hungary	19.8	22.8	15.8	14.3	16.5	15.8	15.7	16.1	17.6	16.8	15.1	14.3	13.9	-1.9
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	10.4	7.5	7.4	6.5	6.7	6.6	8.0	8.3	9.5	10.5	10.9	12.2	11.4	4.1
Austria	21.7	20.2	19.4	19.4	19.1	21.7	22.3	24.0	23.0	23.8	24.1	25.7	22.3	2.9
Poland	19.4	15.5	13.9	14.1	15.3	14.2	14.1	14.8	15.4	16.3	18.1	18.2	17.8	3.9
Portugal	19.9	16.0	16.0	18.0	16.4	18.2	16.3	16.2	15.2	15.8	17.0	16.7	18.6	2.6
Romania	10.8	8.7	8.7	10.3	8.5	8.3	9.7	10.7	11.2	9.6	8.5	7.9	:	:
Slovenia	23.0	20.2	21.8	20.0	20.5	17.7	18.3	18.4	18.6	18.4	19.0	20.2	21.2	-0.5
Slovakia	9.9	8.1	7.3	7.2	7.1	8.8	10.1	11.1	11.3	11.6	11.4	11.0	11.8	4.5
Finland	24.0	22.8	23.1	22.9	22.6	25.7	23.0	22.2	23.3	22.3	21.7	22.2	22.0	-1.1
Sweden	19.2	21.7	21.1	20.8	19.6	21.4	21.5	22.1	22.8	23.5	22.8	21.0	22.0	0.9
Norway	20.9	23.5	23.2	22.4	21.0	19.7	19.4	18.7	19.9	18.2	18.4	21.5	20.8	-2.3

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

[Download table](#)

The implicit tax rate on corporate income is below 10 % in seven countries

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

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

Table 7 shows the traditional ITR on corporate income estimates for 2008–2020. In 2020, France (49.9 %) and Croatia (33.2 %) showed the highest ITRs on corporate income. In France, the yearly increase was above 17 pp; such a big change could have been driven by the impact of the pandemic in the estimated tax base. While tax revenue from corporate income dropped by approximately 8 % in France, the estimated tax base decreased by 40 %, both in nominal terms. An important factor behind the decrease in the estimated tax base is the decrease in the net operating surplus of companies (36 %). At the same time, seven countries had implicit rates below or equal to 10 %. In

2020, Luxembourg had the lowest rate, at 2.7 %. Latvia recovered from its 2019 drop ⁽¹⁹⁾ and in 2020 showed a rate similar to that of 2018.

TABLE 7: IMPLICIT TAX RATE ON CORPORATE INCOME (TRADITIONAL VERSION), 2008–2020 (%)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010 to 2020
Belgium	21.3	14.9	14.2	16.1	18.0	18.8	18.2	18.6	18.2	25.6	24.2	17.4	19.3	5.1
Bulgaria	26.8	13.8	12.1	11.0	10.3	11.9	11.9	11.5	12.0	11.6	:	:	:	:
Czechia	22.9	21.5	22.3	21.3	22.6	23.1	21.1	19.9	20.8	21.2	23.4	22.5	23.7	1.4
Denmark	18.1	14.7	15.2	13.7	16.3	17.2	16.2	15.2	15.8	19.3	16.6	19.3	15.3	0.1
Germany	14.7	12.8	12.9	14.9	17.1	17.0	16.2	16.1	17.5	17.3	18.6	18.9	17.7	4.9
Estonia	8.2	13.1	7.0	5.2	5.8	7.2	7.8	10.4	8.6	7.2	9.8	9.5	9.9	2.9
Ireland	12.1	9.6	8.8	8.0	8.1	7.7	7.7	7.5	8.4	9.1	9.6	9.0	10.1	1.3
Greece	19.3	25.4	23.9	22.4	12.2	11.6	18.5	21.9	28.6	19.1	22.5	23.8	15.0	-8.8
Spain	20.9	14.6	13.5	13.8	16.0	14.9	14.7	15.7	14.6	14.1	15.6	13.6	16.7	3.2
France	30.4	22.6	28.9	30.6	35.5	38.0	35.4	30.5	32.5	36.8	34.8	32.7	49.9	21.0
Croatia	31.8	41.5	26.2	25.4	23.8	23.1	20.0	20.2	22.1	22.2	22.5	24.1	33.2	6.9
Italy	29.5	26.1	22.9	22.3	25.5	28.4	23.9	23.2	19.1	18.5	16.8	17.7	18.4	-4.5
Cyprus	20.7	17.4	15.6	8.3	12.1	13.9	10.8	2.9	11.3	6.4	4.7	8.3	5.0	-10.6
Latvia	22.6	11.3	6.8	8.9	9.3	9.3	9.8	10.6	12.0	10.7	7.3	1.2	7.7	0.8
Lithuania	11.1	8.2	3.7	2.6	4.3	4.5	4.6	5.7	6.4	5.7	5.8	6.4	6.6	3.0
Luxembourg	4.4	5.6	4.7	3.4	2.9	2.2	2.6	2.3	2.0	2.4	3.3	3.5	2.7	-1.9
Hungary	32.3	36.7	23.3	20.3	25.9	22.9	21.3	21.3	24.0	22.4	19.6	18.4	17.8	-5.5
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	9.6	6.8	6.0	5.5	5.8	5.4	6.2	7.0	8.4	8.4	8.7	9.8	9.1	3.1
Austria	15.8	12.6	12.7	13.2	12.8	15.6	15.3	16.2	16.4	17.2	17.6	18.9	15.2	2.5
Poland	19.9	14.1	12.1	12.0	13.1	10.9	11.0	10.7	11.5	12.6	14.1	13.8	13.1	0.9
Portugal	35.2	25.2	22.9	25.7	22.0	25.1	21.0	22.9	21.6	22.5	24.4	23.3	27.7	4.8
Romania	12.0	8.8	11.8	12.9	9.5	11.1	11.3	12.2	12.1	10.9	11.4	10.3	:	:
Slovenia	34.3	29.2	32.4	27.2	24.7	20.2	19.6	19.1	19.4	18.6	19.8	20.4	20.2	-12.2
Slovakia	17.4	16.5	12.9	11.9	11.7	14.7	16.8	17.6	19.2	20.0	20.4	20.3	22.6	9.7
Finland	18.7	16.9	17.2	17.3	16.2	19.6	13.8	13.6	15.4	15.6	14.7	15.3	12.9	-4.3
Sweden	15.8	19.0	20.1	20.6	18.5	20.9	19.5	18.2	19.0	19.4	20.7	19.6	19.9	-0.2
Norway	18.2	19.6	19.8	18.9	17.6	15.7	15.0	12.6	14.1	12.7	13.3	16.1	13.6	-6.2

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

[Download table](#)

The ‘no-dividends version’ of the ITR on corporate income uses the same numerator as the traditional version, but the denominator excludes all dividends: it is defined as the sum of the net operating surplus and property income balance (excluding all dividends) of the corporate sector ⁽²⁰⁾. The argument for excluding dividends is that there is widespread tax exemption for received dividends, notably due to the EU parent–subsidiary directive ⁽²¹⁾ 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 8 shows estimates of the new ‘no-dividends version’ of the ITR on corporate income for 2008–2020. Looking at the most recent year, France’s no dividends ITR on corporate income was the highest, at almost 80 %, followed by Croatia and Portugal (34 % and 31 % respectively).

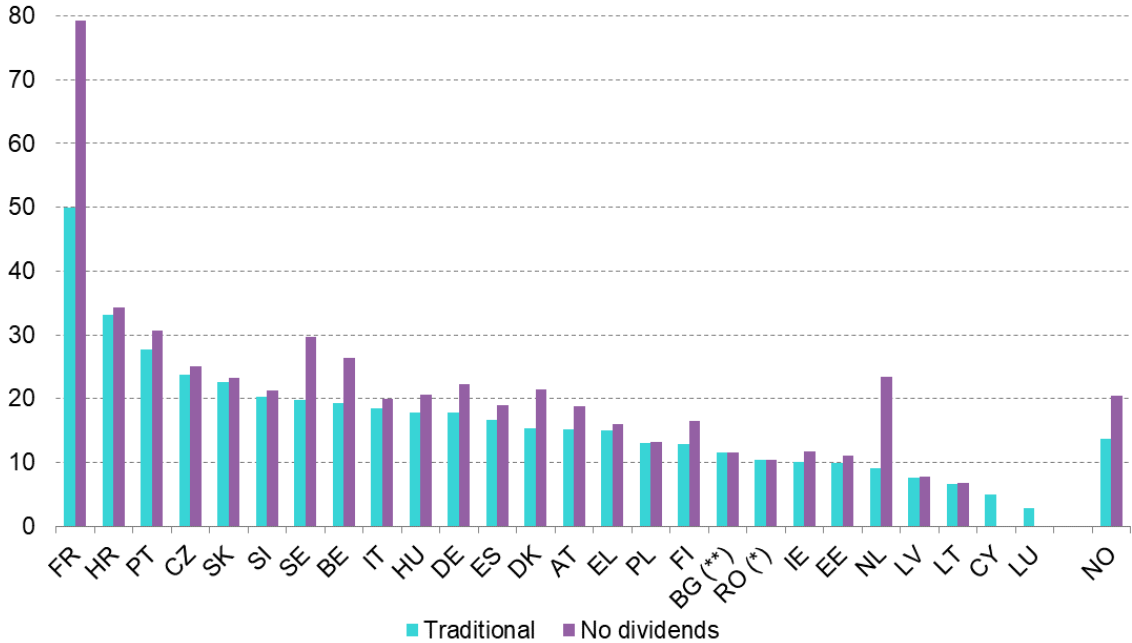
⁽¹⁹⁾ In 2019, revenue from income of corporations fell significantly in Latvia. In 2018 entered into force the new corporate income tax.

⁽²⁰⁾ Specifically, the denominator is the same as the traditional version in Box F.4 of Annex B, except that it excludes all the dividend items under D42.

⁽²¹⁾ Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States, OJ L 345, 29.12.2011, p. 8 (<http://data.europa.eu/eli/dir/2011/96/2015-02-17>).

Graph 20 highlights the differences between the two versions of the ITR on corporate income in 2020. At first glance, the figure sets out a clear division among countries in terms of the magnitude of differences between the two indicators. These differences are significantly larger (more than 10 pp) in France, Netherlands and Malta.

GRAPH 20: DIFFERENCES IN IMPLICIT TAX RATES ON CORPORATE INCOME (TRADITIONAL VERSUS NO DIVIDENDS VERSION), 2020 (%)



(*) Data from 2017; (**) Data from 2019.

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

NB: No data for Malta or for the no dividends version in Cyprus. Negative value for the no dividends version for Luxembourg not shown; value available in Table 8.

[Download chart](#)

Some of the changes in both ITRs on corporate income can be explained by changes in the tax base (i.e. in the denominator of the ITRs) over time. Table 9 shows estimates of the traditional corporate-tax-base-to-GDP ratio, while Table 10 shows estimates of the no dividends corporate-tax-base-to-GDP ratio.

TABLE 8: IMPLICIT TAX RATE ON CORPORATE INCOME (NO DIVIDENDS VERSION), 2008–2020 (%)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010 to 2020
Belgium	26.9	20.0	17.7	20.6	22.9	24.2	23.7	23.1	24.2	30.3	32.0	27.2	26.3	8.6
Bulgaria	26.5	13.8	12.1	11.1	10.3	12.0	12.0	11.5	12.0	11.6	:	:	:	:
Czechia	23.3	21.8	22.8	21.7	23.1	23.7	21.4	20.4	21.1	21.7	24.3	24.3	25.1	2.4
Denmark	26.8	21.0	21.4	19.1	22.3	23.2	21.4	21.2	21.6	26.1	22.8	26.1	21.5	0.0
Germany	16.7	14.5	14.8	17.0	19.8	20.2	18.9	19.1	20.6	20.7	22.6	23.3	22.2	7.4
Estonia	9.2	13.9	7.2	5.4	6.2	7.9	8.2	11.2	9.1	7.8	10.4	10.2	11.0	3.8
Ireland	14.4	11.1	10.2	9.4	10.0	9.6	9.3	8.4	10.0	10.7	11.4	10.9	11.8	1.6
Greece	19.6	25.6	24.1	22.6	12.4	11.9	19.0	22.2	29.2	20.2	23.2	24.7	16.0	-8.1
Spain	24.3	16.5	16.0	16.2	18.0	16.8	16.3	17.4	16.2	15.8	17.5	15.5	19.0	3.0
France	40.2	31.4	39.7	44.2	54.9	60.0	55.2	46.9	47.2	56.6	52.6	48.8	79.2	39.5
Croatia	32.3	42.3	26.8	25.8	24.0	23.4	20.2	20.6	22.7	22.7	23.1	24.9	34.3	7.4
Italy	31.7	27.5	24.6	23.9	27.8	30.4	26.0	25.5	20.0	19.4	17.9	19.1	20.0	-4.6
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Latvia	22.7	11.3	6.9	9.0	9.4	9.4	9.8	10.9	12.2	11.1	7.5	1.2	7.8	1.0
Lithuania	11.1	8.2	3.7	2.6	4.3	4.5	4.6	5.8	6.4	5.8	5.9	6.4	6.7	3.0
Luxembourg	-21.9	-36.8	-281.8	-93.1	-80.5	53.2	-14.2	-6.1	-6.9	-8.5	-8.1	-7.1	-7.0	:
Hungary	38.1	43.9	28.9	25.8	30.6	25.1	23.4	22.6	26.6	24.5	20.9	19.9	20.6	-8.3
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	21.5	15.7	16.3	15.4	16.2	16.6	20.6	19.2	24.4	24.1	26.1	27.7	23.5	7.1
Austria	18.5	15.5	15.6	16.3	17.8	21.1	20.1	20.5	20.0	21.0	22.7	24.2	18.7	3.1
Poland	20.1	14.2	12.2	12.0	13.4	11.2	11.2	10.8	11.6	12.8	14.2	13.9	13.2	1.0
Portugal	38.7	27.3	24.7	27.5	24.2	27.2	22.4	24.6	23.0	24.3	26.7	25.5	30.6	5.9
Romania	12.1	8.8	11.8	13.0	9.5	11.1	11.3	12.2	12.1	11.0	11.4	10.3	:	:
Slovenia	37.0	32.7	35.8	29.8	27.4	21.8	21.1	20.6	20.8	19.8	21.2	21.7	21.2	-14.5
Slovakia	17.5	16.7	13.2	12.4	11.8	14.9	17.3	17.9	19.4	20.5	21.1	20.8	23.2	10.0
Finland	22.4	21.2	22.4	24.7	23.8	27.1	20.3	20.5	19.1	20.0	19.6	20.3	16.6	-5.8
Sweden	26.1	30.7	31.4	29.4	30.7	32.4	30.4	27.4	30.3	29.6	33.6	32.4	29.7	-1.6
Norway	20.4	22.3	22.7	22.0	21.0	18.7	18.7	16.8	19.5	17.3	17.8	22.6	20.4	-2.3

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

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**TABLE 9: CORPORATE-TAX-BASE-TO-GDP RATIO (TRADITIONAL VERSION), 2008–2020
(% of GDP)**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010 to 2020
Belgium	15.5	15.7	18.0	17.6	16.7	16.5	17.2	17.6	18.7	15.9	17.8	21.3	16.9	-1.0
Bulgaria	11.5	16.5	16.2	17.5	18.3	17.5	17.6	19.6	19.4	20.6	:	:	:	:
Czechia	17.5	15.6	14.3	14.9	13.8	13.9	15.7	17.0	16.7	16.2	14.8	14.8	13.1	-1.2
Denmark	14.1	13.0	14.8	15.8	16.0	16.0	17.2	18.4	17.9	16.8	16.5	16.1	16.9	2.1
Germany	17.2	14.4	15.9	16.0	14.8	14.1	14.5	14.6	15.2	15.4	15.1	13.9	12.4	-3.4
Estonia	19.6	13.8	18.9	23.3	24.3	23.9	22.1	19.7	19.8	21.4	20.4	19.4	16.9	-2.0
Ireland	23.0	24.1	27.0	27.5	28.2	31.0	31.1	35.4	32.9	30.8	33.7	34.5	32.0	4.9
Greece	11.1	9.9	10.7	9.4	9.1	9.9	10.2	9.9	8.8	10.4	9.9	9.3	8.0	-2.7
Spain	13.2	15.1	13.6	12.8	13.4	13.5	13.6	14.0	15.2	15.9	15.9	15.2	11.8	-1.9
France	9.8	7.9	8.6	9.1	8.0	7.7	8.0	9.2	8.5	8.3	8.2	9.2	5.9	-2.8
Croatia	9.1	6.1	7.3	9.0	8.3	8.7	8.7	9.2	9.8	10.2	9.9	9.6	6.9	-0.4
Italy	12.1	11.1	12.2	12.2	11.5	11.0	11.5	11.7	13.4	13.8	14.1	14.1	13.4	1.2
Cyprus	31.0	33.8	35.5	74.6	47.4	46.7	59.0	202.0	48.7	91.6	122.8	68.0	117.3	81.9
Latvia	13.1	13.7	14.2	16.2	17.3	17.4	15.8	14.9	14.0	14.9	14.4	12.8	9.4	-4.8
Lithuania	24.5	22.3	27.0	30.6	30.4	30.4	29.9	26.8	25.3	26.0	26.0	24.4	23.8	-3.2
Luxembourg	114.2	94.9	116.8	142.6	167.6	207.4	162.0	186.0	221.8	205.1	188.3	173.2	174.7	57.9
Hungary	13.5	11.0	12.4	14.2	11.9	13.9	16.0	16.8	17.2	16.8	15.9	16.6	16.8	4.4
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	33.9	31.3	38.3	39.2	36.4	39.3	41.0	38.9	39.7	39.1	40.1	37.5	33.9	-4.4
Austria	16.1	14.1	15.4	15.8	16.4	14.3	14.2	14.3	14.7	14.7	15.7	14.6	13.9	-1.5
Poland	13.5	15.8	16.0	16.9	15.9	16.3	16.0	17.2	16.0	15.3	14.8	16.0	17.4	1.4
Portugal	10.1	11.0	12.0	12.2	12.5	13.0	13.6	13.6	14.1	14.2	13.6	13.4	10.0	-2.0
Romania	23.7	25.8	17.4	17.7	19.8	18.1	18.8	19.3	18.4	18.3	18.1	20.3	:	:
Slovenia	7.2	6.2	5.7	6.1	5.0	5.9	7.2	7.6	8.2	9.5	9.7	9.7	9.6	4.0
Slovakia	19.0	16.1	20.2	21.4	21.7	20.8	20.7	21.8	19.1	18.2	17.1	16.0	14.3	-5.9
Finland	17.8	11.4	14.1	15.1	12.9	12.0	13.8	15.8	14.3	17.4	17.3	16.5	16.4	2.3
Sweden	16.5	13.7	15.3	14.2	13.3	12.6	13.3	16.0	15.0	15.1	14.6	16.0	15.1	-0.2
Norway	32.4	25.4	26.8	28.7	29.8	28.1	26.8	23.5	21.8	24.6	27.7	23.7	19.1	-7.7

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

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TABLE 10: CORPORATE-TAX-BASE-TO-GDP RATIO (NO DIVIDENDS VERSION), 2008–2020
(% of GDP)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010 to 2020
Belgium	12.2	11.7	14.4	13.8	13.1	12.8	13.2	14.2	14.1	13.4	13.4	13.6	12.4	-1.9
Bulgaria	11.6	16.4	16.2	17.5	18.2	17.4	17.5	19.6	19.3	20.6	:	:	:	:
Czechia	17.2	15.3	14.0	14.7	13.5	13.5	15.5	16.6	16.5	15.9	14.2	13.7	12.3	-1.7
Denmark	9.5	9.1	10.5	11.4	11.7	11.9	13.1	13.1	13.1	12.4	12.0	11.9	12.1	1.5
Germany	15.1	12.8	13.8	14.0	12.7	11.8	12.4	12.3	12.9	12.9	12.4	11.3	9.9	-3.8
Estonia	17.5	13.1	18.4	22.4	22.8	21.9	20.9	18.4	18.6	19.7	19.2	18.1	15.3	-3.1
Ireland	19.4	21.0	23.4	23.5	22.9	25.0	25.7	31.4	27.5	26.2	28.3	28.2	27.4	4.1
Greece	10.9	9.8	10.6	9.3	9.0	9.7	10.0	9.7	8.6	9.8	9.6	9.0	7.6	-3.0
Spain	11.4	13.4	11.5	11.0	11.9	11.9	12.2	12.7	13.7	14.2	14.1	13.3	10.4	-1.1
France	7.4	5.7	6.3	6.3	5.2	4.9	5.1	6.0	5.8	5.4	5.4	6.2	3.7	-2.6
Croatia	8.9	6.0	7.1	8.9	8.2	8.6	8.6	9.0	9.6	10.0	9.7	9.3	6.6	-0.5
Italy	11.3	10.5	11.4	11.4	10.5	10.2	10.5	10.7	12.8	13.1	13.2	13.1	12.4	1.0
Cyprus	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Latvia	13.1	13.6	14.1	16.1	17.2	17.3	15.6	14.5	13.7	14.3	14.0	12.5	9.2	-4.9
Lithuania	24.5	22.2	26.9	30.6	30.3	30.3	29.5	26.7	25.2	25.9	25.8	24.2	23.6	-3.4
Luxembourg	-22.8	-14.4	-1.9	-5.2	-6.0	8.5	-29.0	-69.9	-63.3	-58.5	-77.3	-85.0	-68.1	-66.1
Hungary	11.4	9.2	10.0	11.1	10.1	12.7	14.5	15.9	15.5	15.4	15.0	15.4	14.5	4.6
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Netherlands	15.2	13.6	14.0	14.0	12.9	12.9	12.4	14.3	13.7	13.6	13.4	13.3	13.1	-0.8
Austria	13.7	11.4	12.6	12.8	11.8	10.6	10.9	11.3	12.0	12.0	12.2	11.4	11.3	-1.2
Poland	13.3	15.7	15.9	16.8	15.6	15.9	15.7	17.0	15.8	15.1	14.7	15.8	17.2	1.3
Portugal	9.2	10.1	11.1	11.4	11.4	12.0	12.7	12.7	13.2	13.1	12.4	12.2	9.0	-2.1
Romania	23.7	25.8	17.4	17.6	19.8	18.1	18.7	19.2	18.3	18.3	18.1	20.3	:	:
Slovenia	6.7	5.5	5.1	5.5	4.5	5.5	6.7	7.1	7.7	9.0	9.1	9.1	9.2	4.0
Slovakia	18.8	16.0	19.9	20.6	21.5	20.5	20.1	21.4	18.9	17.8	16.5	15.6	14.0	-5.8
Finland	14.9	9.1	10.8	10.5	8.8	8.7	9.4	10.5	11.5	13.5	13.0	12.5	12.8	1.9
Sweden	10.0	8.5	9.8	9.9	8.0	8.2	8.5	10.6	9.4	9.9	9.0	9.7	10.1	0.3
Norway	29.0	22.4	23.4	24.8	24.8	23.6	21.5	17.5	15.8	18.0	20.8	16.9	12.8	-10.6

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

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The top statutory corporate income tax rates show a minor decrease in 2022

The average top tax rate on corporate income in the EU-27 was 21.2 % at the beginning of 2022, having dropped by 1.7 pp since 2011 (see Graph 21).

The statutory tax rate on corporate income (Table 11) varies between 10 % in Bulgaria and close to or above 30 % in Germany, Malta and Portugal. The main development in 2022 was seen in France, where the statutory top rate decreased by 2.6 pp.

The long-term decrease in effective average tax rates continues

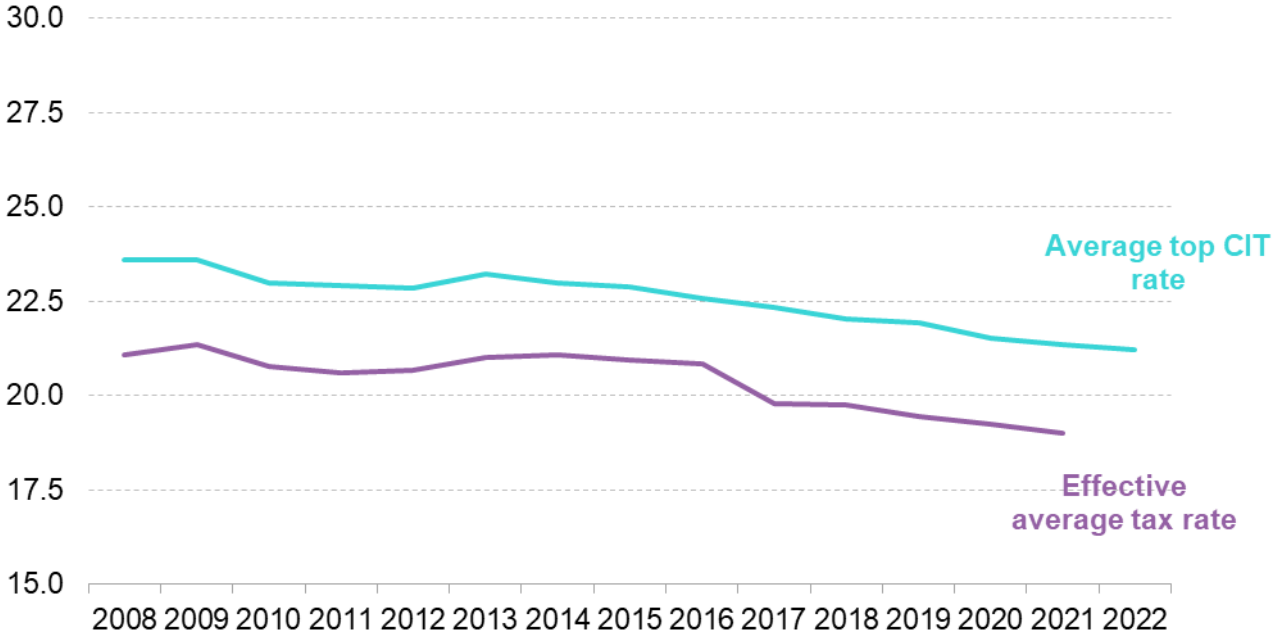
Another indicator of the tax burden on corporations is the effective average tax rate (EATR). This is a forward-looking micro-based indicator computed by applying some of the basic tax rules to a hypothetical investment ⁽²²⁾. The methodology used for the calculation of EATRs is explained in the Leibniz Centre for European Economic Research (ZEW) report by Devereux et al. (2008), and follows the methodology set out by Devereux and Griffith (1999, 2003) ⁽²³⁾ (more details in Annex B).

⁽²²⁾ As opposed to ITRs, which are based on real aggregated revenue and tax bases derived from national accounts data (backward-looking).

⁽²³⁾ The most recent version of the report 'Effective tax levels using the Devereux/Griffith methodology' (2021) can be found in https://ec.europa.eu/taxation_customs/taxation-1/economic-analysis-taxation/economic-studies_en

EATRs decreased over the decade up to 2021, largely in line with the fall in CIT rates (see Graph 21). In 2021, the average EATR in the EU-27 was 19 %, or 1.6 pp lower than in 2011. The EATR in the euro area is significantly higher than in the EU-27, 20.6 %, but the downward trend is similar. At the same time, EATR levels vary considerably between countries (see Table 83 in Annex A). The lowest EATRs are in Bulgaria (9.0 %), Estonia (10.2 %) and Hungary (11.1 %) and the highest are in Spain (29 %) ⁽²⁴⁾ and Germany (28.9 %).

GRAPH 21: TOP CORPORATE INCOME TAX RATE AND EFFECTIVE AVERAGE TAX RATE, EU-27, 2008–2022
(%)



Source: European Commission, DG Taxation and Customs Union.
 NB: EATRs were computed at corporate level using the Devereux/Griffith methodology.
[Download chart](#)

⁽²⁴⁾ It should be noted that the IAE (Impuesto sobre Actividades Económicas), a local tax levied on the operation of a business activity, is included as an additional tax on company’s profit in the EATR calculation for Spain. The IAE, in line with the harmonised ESA 2010, is classified under the heading ‘Other taxes on production (D.29)’, defined as taxes that enterprises incur as a result of engaging in production, independent of the quantity or value of the goods and services produced and sold, and therefore unrelated to the company’s profit. For more details see section B.4 of the ZEW, 2021 ‘Effective tax levels using the Devereux/Griffith methodology report’ (https://ec.europa.eu/taxation_customs/system/files/2022-03/final_report_2021_effective_tax_levels_revised_en.pdf)

TABLE 11: TOP STATUTORY CORPORATE INCOME TAX RATES (INCLUDING SURCHARGES), 2000–2022
(%)

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Belgium	40.2	40.2	40.2	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	29.6	29.6	25.0	25.0	25.0
Bulgaria	32.5	28.0	23.5	23.5	19.5	15.0	15.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Czechia	31.0	31.0	31.0	31.0	28.0	26.0	24.0	24.0	21.0	20.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Denmark	32.0	30.0	30.0	30.0	30.0	28.0	28.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	24.5	23.5	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Germany	51.6	38.3	38.3	39.6	38.3	38.4	38.4	38.4	29.4	29.4	29.5	29.6	29.6	29.6	29.7	29.8	29.8	29.9	29.9	29.9	29.8	29.8	29.8
Estonia	26.0	26.0	26.0	26.0	26.0	24.0	23.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0	21.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Ireland	24.0	20.0	16.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Greece	40.0	37.5	35.0	35.0	35.0	32.0	29.0	25.0	35.0	35.0	24.0	20.0	20.0	26.0	26.0	29.0	29.0	29.0	29.0	28.0	24.0	24.0	22.0
Spain	35.0	35.0	35.0	35.0	35.0	35.0	35.0	32.5	30.0	30.0	30.0	30.0	30.0	30.0	30.0	28.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
France	37.8	36.4	35.4	35.4	35.4	35.0	34.4	34.4	34.4	34.4	34.4	36.1	36.1	38.0	38.0	38.0	34.4	44.4	34.4	34.4	32.0	28.4	25.8
Croatia	35.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	18.0	18.0	18.0	18.0	18.0	18.0
Italy	41.3	40.3	40.3	38.3	37.3	37.3	37.3	37.3	31.4	31.4	31.4	31.4	31.3	31.3	31.3	31.3	31.3	27.8	27.8	27.8	27.8	27.8	27.8
Cyprus	29.0	28.0	28.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Latvia	25.0	25.0	22.0	19.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	20.0	20.0	20.0	20.0	20.0
Lithuania	24.0	24.0	15.0	15.0	15.0	15.0	19.0	18.0	15.0	20.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Luxembourg	37.5	37.5	30.4	30.4	30.4	30.4	29.6	29.6	29.6	28.6	28.6	28.8	28.8	29.2	29.2	29.2	29.2	27.1	26.0	24.9	24.9	24.9	24.9
Hungary	19.6	19.6	19.6	19.6	17.6	17.5	17.5	21.3	21.3	21.3	20.6	20.6	20.6	20.6	20.6	20.6	20.6	10.8	10.8	10.8	10.8	10.8	10.8
Malta	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0
Netherlands	35.0	35.0	34.5	34.5	34.5	31.5	29.6	25.5	25.5	25.5	25.5	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.8
Austria	34.0	34.0	34.0	34.0	34.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0
Poland	30.0	28.0	28.0	27.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Portugal	35.2	35.2	33.0	33.0	27.5	27.5	27.5	26.5	26.5	26.5	29.0	29.0	31.5	31.5	31.5	29.5	29.5	29.5	31.5	31.5	31.5	31.5	31.5
Romania	25.0	25.0	25.0	25.0	25.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0	16.0
Slovenia	25.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0	22.0	21.0	20.0	20.0	18.0	17.0	17.0	17.0	17.0	19.0	19.0	19.0	19.0	19.0	19.0
Slovakia	29.0	29.0	25.0	25.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	19.0	23.0	22.0	22.0	22.0	21.0	21.0	21.0	21.0	21.0	21.0
Finland	29.0	29.0	29.0	29.0	29.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	24.5	24.5	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Sweden	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	26.3	26.3	26.3	26.3	22.0	22.0	22.0	22.0	22.0	22.0	21.4	21.4	20.6	20.6
Iceland	30.0	30.0	18.0	18.0	18.0	18.0	18.0	18.0	15.0	15.0	18.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Norway	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	27.0	27.0	25.0	24.0	23.0	22.0	22.0	22.0	22.0
Simple averages																							
EU-27	32.1	30.4	29.0	27.8	26.5	25.1	24.9	24.1	23.6	23.6	23.0	22.9	22.9	23.2	23.0	22.9	22.6	22.4	22.0	21.9	21.5	21.4	21.2
EA-19	33.3	32.1	30.4	28.7	27.8	26.7	26.5	25.7	25.1	25.2	24.5	24.3	24.3	25.0	24.7	24.6	24.3	24.6	24.1	24.0	23.4	23.2	23.0

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

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Notes

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

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

Country notes

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

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

France. Including 3.3 % additional social surcharge for large companies; 36.1 % (2011–2012) and 38.0 % (2013–2015) including the temporary surcharge (*contribution exceptionnelle*) for very large companies (turnover of more than EUR 250 million). In 2017, there were two one-off surcharges for very large companies that amounted to 15 % of the CIT owed for companies with a turnover of between EUR 1 billion and EUR 3 billion and 30 % of the CIT owed for companies with a turnover of more than EUR 3 billion. In 2019, the top CIT rate started to decrease from 33.33 % to 31 %, which leads to a combined rate of 32.0 %, including the 3.3 % additional social surcharge for large companies. Since 2014, companies have been able to benefit from a tax credit equal to 6 % of the payroll for (most) employees. The local business tax (*contribution économique territoriale*) is not included (capped at 3 % of added value).

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

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

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

Croatia. From 1 January 2017, the basic tax rate was reduced from 20 % to 18 %, and to 12 % for taxpayers whose annual revenues are below HRK 3 million. From 1 January 2020, the basic tax rate of 18% applies for taxpayers whose annual revenues are higher HRK 7,5 million and of 12 % for taxpayers whose annual revenues are below HRK 7.5 million. From 1 January 2021, tax rate for taxpayers whose annual revenues are below HRK 7.5 million was reduced from 12 % to 10 %.

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

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

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

Italy. Since 1998, the rates have included *imposta regionale sulle attività produttive* (IRAP, rate 3.90 %), a local tax levied on a broader tax base than corporate income. As of 2012, 10 % of IRAP is deductible from the CIT tax base (the figure in the table takes this deduction into account). The IRAP rate may vary by up to 0.92 pp depending on the location. Since 2012, an ACE has been in force, reducing the effective tax rate (see also the note on Belgium). ACE has been temporarily strengthened in 2021.

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

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

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

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

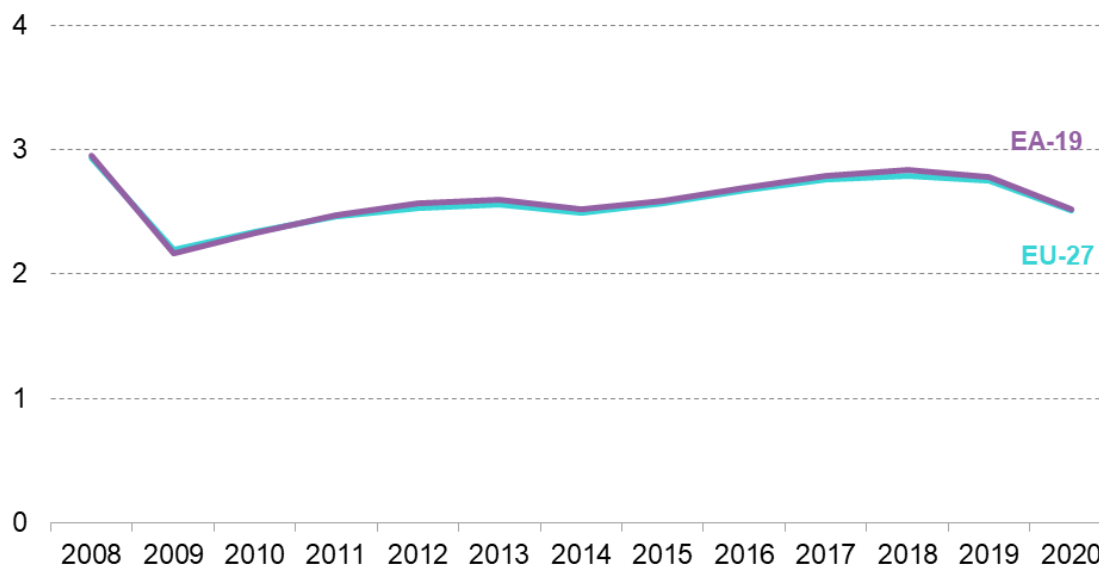
Slovakia. CIT was reduced to 21 % in 2017 and minimum tax licences were abolished in 2018.

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

Corporate income tax revenues have dropped significantly in 2020

CIT revenue remained relatively stable from 2016 to 2019, but in 2020 it dropped by 0.3 pp to 2.5 % of GDP (Graph 22). Decreases were the norm in most of the MS, with significant drops in Luxembourg (1.2 pp) and Greece (1 pp). Latvia increased by 0.5 pp, but that was a recovery from an extremely low value in 2019, while the current revenue from corporate income at 0.7 % is below the 2018 level.

GRAPH 22: CORPORATE INCOME TAX REVENUE, 2008–2020
(% of GDP)



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

[Download chart](#)

Environmental taxation

Environmental taxes are often introduced as a tool or nudge to influence behaviour and they also serve as a revenue source. However, and depending on the design of the tax there could be a trade-off between successful change of behaviour of economic agents and raising revenue. Therefore, revenue figures need to be interpreted with caution from an environmental point of view. These revenues are the result of changes in environmental tax rates and tax bases. For example, a zero increase in tax revenue may arise when the underlying tax base (for example, fossil-fuel consumption) has decreased but the corresponding tax rates have increased. For this reason, environmental impacts may not be fully captured in the tax revenue data.

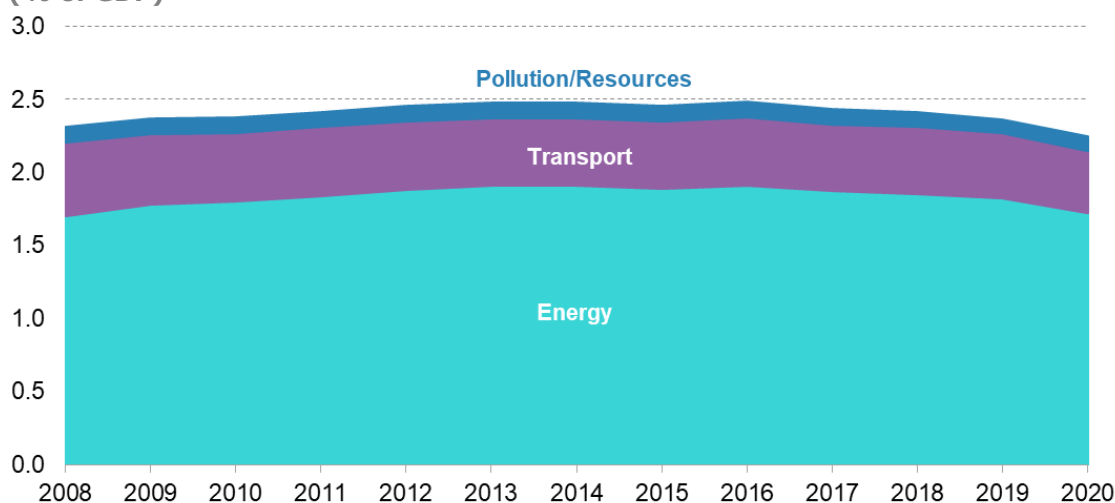
Environmental tax revenues fell in 2020, due to reductions in revenue from energy consumption

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

Revenue from environmental taxes represented 2.2 % of GDP, down from 2.4 % in 2019 (Graph 23). The main cause for this drop was the decrease in revenue from energy taxes, particularly from the consumption of fuel used for transport. The various restrictions to mobility imposed in 2020 due to the pandemic could have been behind this change. Energy consumption in the EU dropped by 6 %.

With the decrease in 2020, environmental taxes accounted for 5.6 % of the total tax revenue collected in the EU-27. This represents a lower share than in precedent years, which was usually approximately at or above 6 %. Revenue from the other environmental taxes remained stable in 2020.

GRAPH 23: ENVIRONMENTAL TAX REVENUE EU-27, 2008–2020
(% of GDP)



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

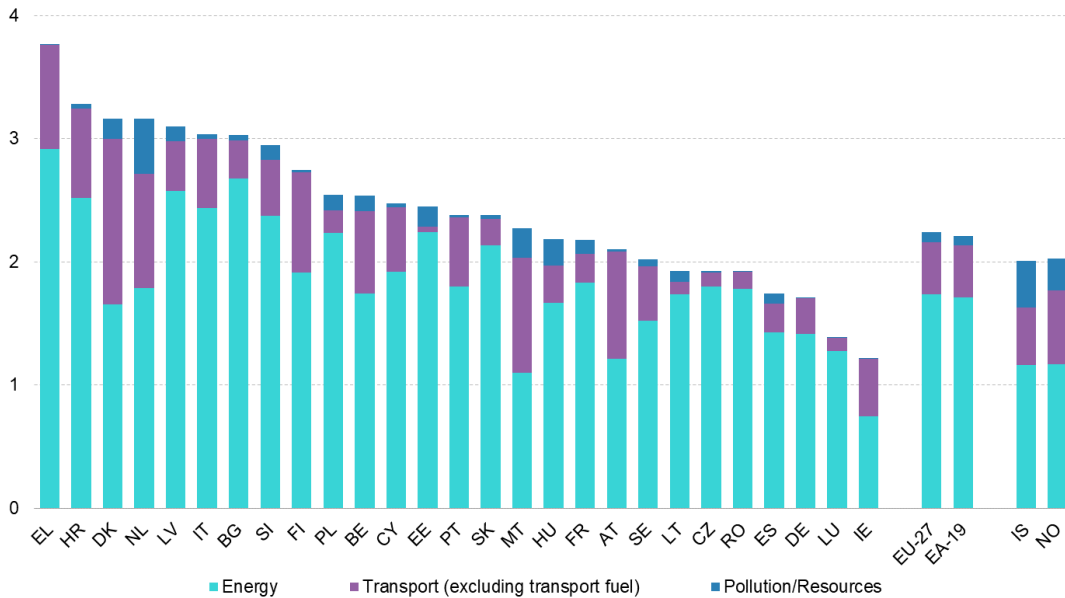
[Download chart](#)

The ratio of environmental tax revenue to GDP differs among Member States, with Greece (3.8 %) and Croatia (3.3 %) having the highest ratios, and Ireland (1.2 %) and Luxembourg (1.4 %) the lowest. Almost all countries registered yearly drops, most of them moderate, except in Estonia where the decrease was around 0.8 pp of GDP, due to less revenue from energy taxes. Only Latvia showed a minor growth of 0.2 pp.

The differences in composition and dynamics among Member States

Graph 24 shows the composition of environmental tax revenue in 2020. Energy tax revenue is the main component of environmental tax receipts for all countries – accounting for almost 77 % of EU-27 environmental tax revenue – followed by non-fuel transport taxes (19 %) and pollution/resources taxes (4 %).

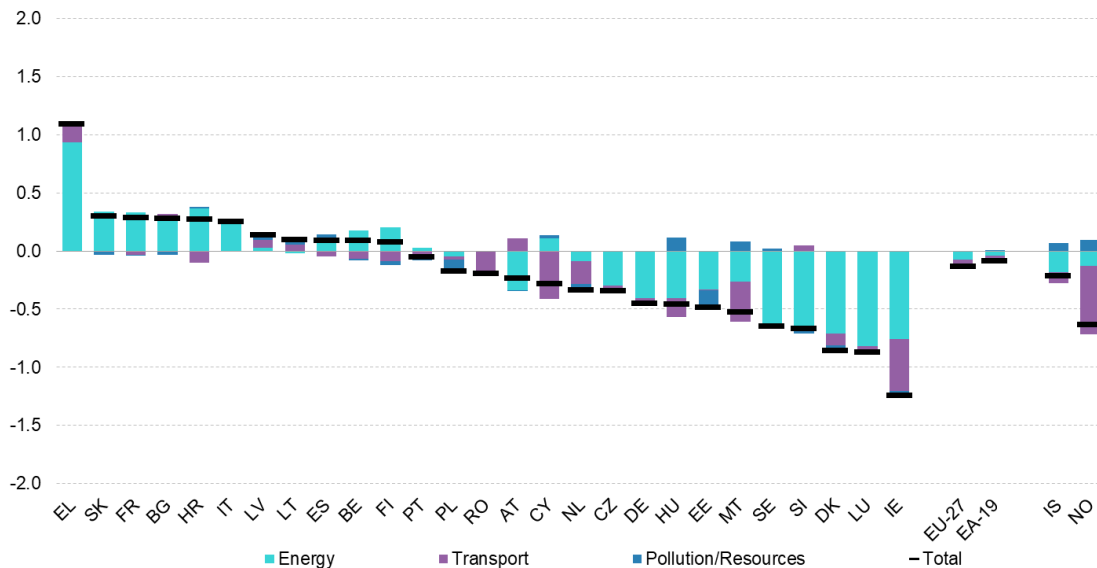
GRAPH 24: STRUCTURE OF ENVIRONMENTAL TAXES, 2020
(% of GDP)



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

[Download chart](#)

GRAPH 25: CHANGE IN THE REVENUE STRUCTURE OF ENVIRONMENTAL TAXES, 2010–2020
(difference in pp of GDP)



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

[Download chart](#)

Changes in the structure of environmental tax revenue between 2010 and 2020 can be seen in Graph 25. At the aggregate EU level, changes are almost non-existent, but there are significant changes in individual Member States. Greece and Slovakia ⁽²⁵⁾ showed the largest increases in overall environmental tax revenue. Greece in particular increased its environmental revenue by 1.2 pp in the last decade. Drops in revenue from energy taxes were seen in approximately half of the countries. The yearly reductions in 2020 played a role in these long-term decreases (such as a 0.7 pp decrease in Estonia), but that was not the only reason; in other cases, the decreases could be related to other structural trends. Ireland and Luxembourg had respectively 1.2 pp and 0.9 pp less environmental tax revenue in 2020 than in 2010.

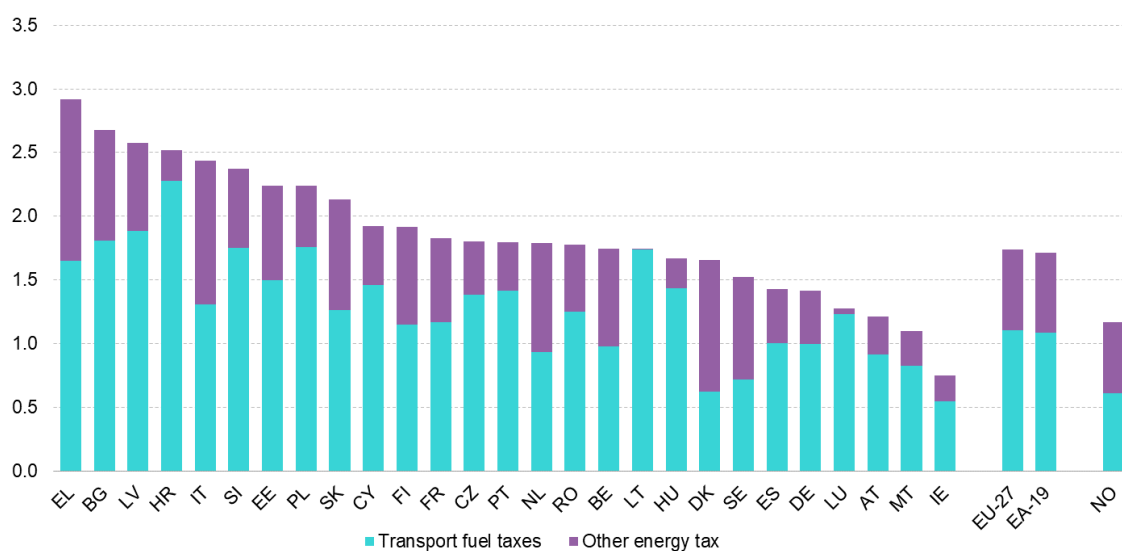
It is worth noting that changes in revenue from environmental taxes across the EU are driven primarily by energy taxes. However, decreases in revenue from taxes on transport decreased significantly in Cyprus and Ireland over the last decade (0.4 pp in both cases).

The majority of energy taxation revenue comes from fuel used in transport

Approximately two thirds of energy tax revenue in the EU are raised through taxes on transport fuel. In 2020, revenue decreased by 0.1 pp of GDP, being the main factor in the decrease in revenue from energy and environmental taxation. In Lithuania and Luxembourg, transport fuel represents more than 95 % of energy tax revenue (Graph 26), whereas in Denmark it only represents approximately 38 %.

Overall energy tax revenue is the highest in Greece (2.9 % of GDP), Bulgaria (2.7 %) and Latvia (2.6 %). At the same time, there are six Member States (Spain Germany, Luxembourg, Austria, Malta and Ireland) where energy revenue is below 1.5 % of GDP.

GRAPH 26: ENERGY TAX REVENUE BY MEMBER STATE, 2020
(% of GDP)



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

[Download chart](#)

⁽²⁵⁾ Main source of change in Slovakia is related to a revision of National accounts. Environmental taxes after revision include also households' payments for green energy made from alternative energy sources.

Property taxes

Property taxes have slightly increased in 2020

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

In 2020, such taxes represented 2.3 % of GDP, 0.1 pp more than in 2019, and 5.6 % of the total tax revenue in the EU. The share of total revenue has increased by 1.1 pp since its low point of 4.5 % in 2008, when they represented only 1.7 % of GDP.

In general, recurrent property taxes were predominant in 2020, accounting for 1.2 % of GDP and 55 % of all property taxes in the EU-27. Graph 27 shows the composition of property tax in all Member States.

Recurrent taxes on real-estate property have attracted increasing attention from policymakers in many countries because they are relatively low and therefore a potential source of increased revenue. Moreover, they are viewed as a viable option, as they are considered less detrimental to economic growth given the physical immobility of the tax base and less disruptive to economic activity compared to other forms of taxation. A recent European Commission paper ⁽²⁶⁾ reviewed these and other elements of the recurrent taxes in property. It provides an analysis of the possibilities of this type of tax as a powerful tool to raise revenue, fight inequality and bring a positive environmental impact.

GRAPH 27: COMPOSITION OF PROPERTY TAXES BY MEMBER STATE, 2020
(% of GDP)



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

[Download chart](#)

Nevertheless, there are significant differences across countries. The highest recurrent property taxes are in France (3 % of GDP). The lowest are in Malta (which does not levy this type of tax), Luxembourg and Austria. Other forms of property tax are relatively high in Luxembourg (2.5 % of GDP, representing 97 % of property taxes) and Belgium (2.2 %).

⁽²⁶⁾ European Commission, DG Economic and Financial Affairs, Discussion paper, ‘Immovable Property Taxation for Sustainable & Inclusive Growth’ (https://ec.europa.eu/info/sites/default/files/economy-finance/dp156_en.pdf).

Payable tax credits

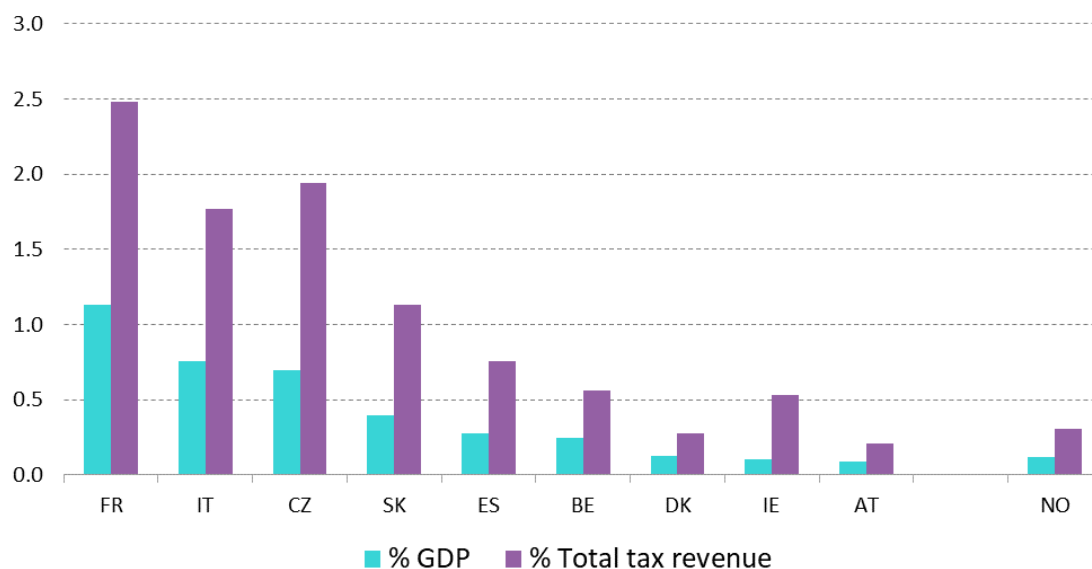
Tax credits reduce tax liabilities. If the amount to be credited to the taxpayer is higher than the tax liability and the government transfers the excess amount to the taxpayer, it is a payable tax credit. A full description of payable tax credits can be found in Section G of Annex B, including definitions and methodologies.

Not all countries use payable tax credits as an incentive mechanism

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.

In the countries covered by this publication that have payable tax credits, the relative amounts of such credits vary considerably (Graph 28). France (1.1 %) has the highest percentage of payable tax credits in relation to GDP and the largest share in relation with total tax revenue (2.5 %). At the other extreme, Denmark, Ireland and Austria record payable tax credits of approximately 0.1 % of GDP.

GRAPH 28: SIZE OF PAYABLE TAX CREDITS, 2020
(% of GDP)



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

NB: This chart only shows data for countries with tax credits above zero.

[Download chart](#)

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 12. This breakdown is not available for all countries.

TABLE 12: PAYABLE TAX CREDITS, 2020

	Total	Tax expenditure component	Transfer component	Total	Tax expenditure component	Transfer component
	(Million euros)			(% of GDP)		
Belgium	1 125	867	258	0.25	0.19	0.06
Czechia	1 507	1 210	297	0.70	0.56	0.14
Denmark	407	386	20	0.13	0.12	0.01
Germany (*)	51 859	31 527	20 332	1.54	0.94	0.60
Ireland	400	:	:	0.11	:	:
Spain	3 121	1 374	1 747	0.28	0.12	0.16
France	26 064	11 721	14 343	1.13	0.51	0.62
Italy	12 469	10 472	1 997	0.75	0.63	0.12
Luxembourg (*)	189	:	:	0.30	:	:
Austria	330	210	120	0.09	0.06	0.03
Slovakia	364	:	:	0.39	:	:
Iceland (*)	34	5	28	0.18	0.03	0.15
Norway	375	79	296	0.12	0.02	0.09

(*) Data provided by the countries to the OECD. However, these amounts are not recorded in the ESA 2010 data of Eurostat.

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

[Download table](#)

The effects of the different methods on tax revenue indicators

As explained in Section G of Annex B, there are two ways to analyse the impact of payable tax credits on the total tax revenue: the 'gross method' (no deduction of payable tax credits) and the 'split method' (deduction only of the tax expenditure component of the payable tax credit). The difference between the two ways of recording payable tax credits on tax revenue is equal to the tax expenditure component and can be seen in Table 13. Using the gross method leads to recorded tax revenue that is up to 0.6 pp higher than it would be under the split method (in the case of Czechia and Italy).

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

In the 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 13: EFFECT OF TREATMENT OF PAYABLE TAX CREDITS ON TOTAL TAX REVENUE INDICATORS, 2020

	Total tax revenue (million euros)		Total tax revenue (% of GDP)	
	Gross method	Split method	Gross method	Split method
Belgium	199 417	198 550	43.6	43.5
Czechia	77 555	76 346	36.0	35.5
Denmark	146 278	145 891	46.8	46.7
Ireland	74 816	:	20.1	:
Spain	413 219	411 845	36.8	36.7
France	1 049 753	1 038 032	45.6	45.1
Italy	705 972	695 500	42.7	42.1
Austria	159 513	159 303	42.1	42.0
Slovakia	32 188	:	35.0	:
Norway	122 983	122 904	38.6	38.6

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

[Download table](#)

2

NATIONAL TAX SYSTEMS: STRUCTURE AND RECENT DEVELOPMENTS

(²⁷)

(²⁷) The following tables can be downloaded from the 'Data on Taxation' webpage:
https://ec.europa.eu/taxation_customs/taxation-1/economic-analysis-taxation/data-taxation_en

Belgium

TABLE.BE.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.2	13.1	13.4	13.5	13.8	13.8	13.7	13.5	13.8	13.7	13.8	13.7	13.4	16	61.4
VAT	6.9	6.8	7.0	6.9	7.0	6.9	6.8	6.6	6.7	6.7	6.8	6.6	6.4	22	29.1
Taxes and duties on imports excluding VAT	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	9	2.8
Taxes on products, except VAT and import duties	3.8	3.8	3.9	4.0	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.3	4.3	9	19.4
Other taxes on production	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.2	2.2	7	10.1
Direct taxes	17.0	15.8	16.1	16.7	17.1	17.8	17.7	17.3	16.9	17.5	17.7	16.4	16.5	3	75.4
Personal income taxes	12.3	12.0	12.1	12.4	12.5	13.0	12.9	12.4	12.0	12.0	11.8	11.3	11.8	5	54.0
Corporate income taxes	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	4	14.9
Other	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	1.4	4	6.5
Social contributions	13.9	14.4	14.0	14.2	14.3	14.4	14.2	14.2	13.6	13.5	13.4	13.3	13.7	8	62.6
Employers'	8.5	8.7	8.5	8.7	8.8	8.8	8.7	8.7	8.2	8.1	7.9	7.9	8.1	7	37.1
Households'	5.4	5.6	5.5	5.5	5.6	5.6	5.5	5.5	5.4	5.4	5.4	5.4	5.6	14	25.5
Total	44.0	43.2	43.6	44.4	45.3	46.0	45.7	45.0	44.2	44.7	44.8	43.5	43.6	3	199.4
B. Structure by level of government															
as % of total taxation															
Central government	29.7	26.7	28.6	26.7	29.1	29.5	29.7	33.0	29.2	28.7	29.5	27.1	25.4	27	50.6
State government (1)	24.8	25.0	24.1	25.0	24.7	24.7	24.6	24.2	27.1	26.7	26.3	26.8	26.7		53.2
Local government	4.6	5.5	5.2	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	5.2	15	10.3
Social security funds	39.6	41.6	40.9	42.0	40.4	40.0	40.0	36.6	37.2	38.3	38.3	39.7	41.4	5	82.5
EU institutions	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	1	2.7
C. Structure by economic function															
as % of GDP															
Consumption	10.7	10.6	10.9	10.8	10.9	10.9	10.8	10.6	10.9	10.9	11.0	10.8	10.5	21	48.0
Labour	23.6	24.0	23.7	24.2	24.2	24.4	24.2	23.7	22.6	22.6	22.2	21.7	22.7	6	103.5
of which on income from employment	21.7	22.1	21.8	22.2	22.2	22.4	22.1	21.6	20.6	20.5	20.2	19.8	20.6	5	94.2
Paid by employers	8.5	8.8	8.5	8.7	8.8	8.9	8.7	8.7	8.2	8.1	7.9	7.9	8.1	10	37.1
Paid by employees	13.3	13.3	13.3	13.5	13.4	13.6	13.3	12.9	12.4	12.4	12.3	11.9	12.5	5	57.0
Paid by non-employed	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	1.9	1.9	2.0	10	9.4
Capital	9.6	8.5	8.8	9.2	10.1	10.6	10.6	10.5	10.5	11.1	11.5	10.8	10.3	3	47.0
Income of corporations	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	4	14.9
Income of households	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.3	21	1.5
Income of self-employed	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.6	2.5	2.6	4	11.9
Stock of capital	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.2	4.1	4.1	4.1	4.1	3	18.6

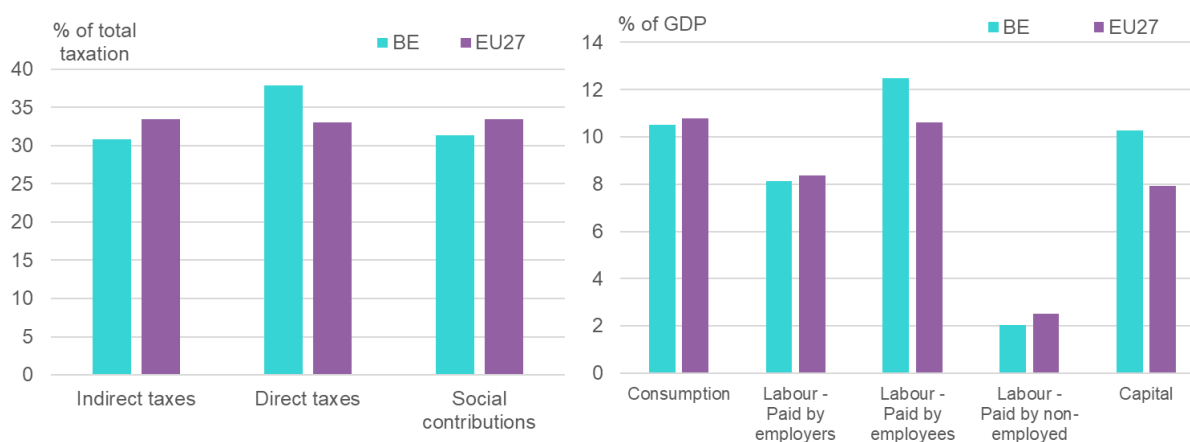
TABLE.BE.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.4	2.4	2.6	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	2.5	11	11.6
Energy	1.4	1.5	1.6	1.7	1.7	1.7	1.7	1.7	1.9	1.9	1.9	1.9	1.7	17	8.0
of which transport fuel taxes	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.0	21	
Transport	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	8	3.1
Pollution and resources	0.14	0.15	0.15	0.14	0.13	0.13	0.13	0.12	0.13	0.12	0.13	0.12	0.13	6	0.6
E. Property taxes															
as % of GDP															
Taxes on property	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.5	3.5	3.5	3.5	2	16.1
Recurrent taxes on immovable property	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	5	6.0
Other taxes on property	1.8	1.6	1.8	2.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.2	2.2	2	10.0
F. Implicit tax rates															
%															
Consumption	13.0	17.2	17.6	17.4	17.4	17.4	17.4	17.3	17.8	17.7	17.8	17.7	17.4	20	
Labour	42.6	42.3	42.9	43.2	43.0	43.2	43.1	43.2	41.7	41.6	41.1	40.4	40.9	2	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2		1.1
Tax expenditure component	0.0	0.1	0.2	0.3	0.3	0.3	0.2	0.1	0.1	0.2	0.2	0.2	0.2		0.9
Transfer component	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1		0.3
Total tax revenue adjusted for payable tax credits	44.0	43.2	43.4	44.1	45.0	45.8	45.5	44.9	44.1	44.6	44.7	43.3	43.5		198.5

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH BE.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.BE.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Amicable settlements that lead to the forfeiture of the criminal procedure and regularisation fees are not (or no longer regarded as professional expenses.	Base broadens	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 10-01-2022
Implementation of a tax reduction for individuals installing an electric charging station at home between the 1st September 2021 and the 31th December 2024. The maximum amount of this reduction is EUR 675 for 2021 and 2022, EUR 450 for 2023 and EUR 225 for 2024. A taxpayer can benefit from this reduction only once.	Neutral	Legislation: 25-11-2021 In force from: 01-09-2021
The limit of 180 hours overtime in the construction sector is increased to 220 hours. In addition, the limit is increased to 280 hours "for workers employed by employers who mainly carry out road works, excluding the laying of underground pipes and cables, or railway works, and for whom the government imposes working at weekends, on public holidays or at night"	Base narrows	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
In line with our neighbouring countries, a legal framework is created for the tax treatment of foreign executives recruited by companies. The threshold to access to the regime implies a yearly wage of at least EUR 75 000 with a maximal deduction of 30% of this wage and the deduction is limited to an amount of EUR 90 000 per year. A similar framework is created for researchers.	Base broadens	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
The maximum amount per childcare day and per child will be further increased to EUR 14 from tax year 2022	Base broadens	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Boosting the existing system of the tax shelter for start-ups and scale-ups: doubling of the existing thresholds. The maximum amount that a startup can raise is increased from EUR 250k to EUR 500k and the maximum amount that a scale-up company can raise is increased from EUR 500k to EUR 1 000k.	Base broadens	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 31-12-2021
Personal income tax: Unincorporated businesses/Self employment income		
Reform tax benefits for sportsmen and sports clubs: ceiling of 3% will be introduced for the deduction of professional expenses on brokerage commissions	Neutral	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Social security contributions: Employee		
The amount of the reduction for the first recruitment will be limited to EUR 4 000 per trimester. This amount will also concern inventory but will not be applied retroactively. The reduction remains unlimited in time.	Base narrows	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Special social security contribution: reduction of a maximum amount of EUR 100 for this contribution for single taxpayers with taxable income between EUR 18600 and EUR 41 000. Reduction of a maximum amount of EUR 100 for couples with a total taxable income between EUR 18 600 and EUR 82 000.	Neutral	Legislation: Not yet voted In force from: 01-04-2022

Description of measure	Change	Date
Reform of social security contributions for athletes and modification of the conditions to access to a complementary pension	Base broadens	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Social security contributions: Self-employed		
During the maternity leave period, the self-employed person is entitled to maternity allowance. The maternity allowance for the self-employed is increased; - the first 4 weeks of leave up to EUR 737.61 in case of full-time rest and EUR 368.80 in case of half-time rest - From the fifth week onwards, up to EUR 674.64 for full-time rest and EUR 337.32 for half-time rest.	Rate increase	Announcement: 12-10-2021 Legislation: 26-11-2021 In force from: 01-01-2022
Corporate income tax		
The capacity of the transfer pricing unit is being strengthened by doubling the occupancy. The budgetary impact takes into account an additional staff cost of EUR 2.5 million per year from 2022 onwards.	Neutral	Announcement: 12-10-2021
The threshold for the tax exemption of regional training premiums will be increased to EUR 700, within the existing federal framework.	Neutral	Announcement: 12-10-2021
The federal government is examining how the deduction for investment allowance of 25% (temporarily increased) may be extended beyond 2022, and which existing investment allowance incentives could be eliminated in order to encourage further investments. Particular attention will be paid to sustainable investments, digital investments, investments in small decentralized biomass units, investments in key energy technologies and eco-positive investments. This measure will be notified to the Commission.	Neutral	Announcement: 12-10-2021
A reform of the existing scheme for partial exemption from payment of payroll withholding tax on the salaries of athletes: 4 measures	Rate increase	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Introduction of an increased deduction for investments in semi-public electric charging stations. This applies for investments made between the 1st September of 2021 and the 31st December 2024. The period of depreciation for those stations is 5 years. The deduction is equal to 200% for charging stations installed in 2021 and 2022; 150% for charging stations installed in 2023 and 2024.	Rate increase	Legislation: 25-11-2021 In force from: 01-09-2021
Value-added tax		
Suppliers of VAT-registered furnished accommodation are excluded from the scope of the VAT exemption scheme for small enterprises	Base broadens	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Environmentally-related taxes		
Increased allowance for investments concerning the purchase of electric trucks from 2022 to 2026. The rate of this larger allowance gradually decreases over time.	Rate increase	Legislation: 25-11-2021 In force from: 01-01-2022
Tax on airline tickets: rate varies depending on distance of the flight	New tax	Announcement: 12-10-2021

Description of measure	Change	Date
Health-related taxes		
Increase excise duty tobacco	Rate increase	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Other excise duties		
Professional diesel: reduction of reimbursement of excise duties. In 2022, the amount to benefit from the exemption will be lowered to EUR 226.9716 per 1,000 litres. In 2023, the amount will be reduced to EUR 205.0655 per 1000 litres	Neutral	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022
Transaction taxes (movable and immovable property)		
The regulated real estate investment companies (RREIC) that invest in healthcare real estate currently have a threshold for investment in healthcare real estate of 60%, which will be increased to 80%. This means that RREIC's investing in healthcare property can pay out dividends at a rate of 15% withholding tax as from a healthcare real estate threshold of 80%.	Base narrows	Announcement: 12-10-2021 Legislation: 27-12-2021 In force from: 01-01-2022

Bulgaria

TABLE.BG.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	16.9	14.3	13.9	14.0	14.5	15.5	15.1	15.4	15.6	15.5	15.0	15.5	15.3	7	9.4
VAT	10.3	8.3	8.3	8.3	8.5	9.1	9.0	8.8	9.1	9.3	9.1	9.2	9.2	6	5.6
Taxes and duties on imports excluding VAT	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	14	0.1
Taxes on products, except VAT and import duties	5.8	5.2	4.9	5.0	5.0	5.2	4.9	5.4	5.3	5.0	4.6	4.7	4.6	6	2.8
Other taxes on production	0.5	0.5	0.5	0.5	0.7	0.9	1.0	1.0	1.1	1.0	1.0	1.3	1.4	15	0.8
Direct taxes	6.2	5.2	4.9	4.8	4.8	5.2	5.5	5.7	5.8	6.1	6.1	6.1	6.1	26	3.8
Personal income taxes	2.7	2.7	2.8	2.7	2.7	2.9	3.1	3.1	3.1	3.4	3.3	3.3	3.5	25	2.2
Corporate income taxes	2.9	2.1	1.8	1.8	1.7	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.2	16	1.3
Other	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	16	0.3
Social contributions	7.4	7.2	6.6	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.8	9.2	23	5.6
Employers'	4.6	4.3	4.2	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.2	5.3	5.6	17	3.4
Households'	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.2	3.4	3.5	3.6	20	2.2
Total	30.5	26.7	25.4	25.5	26.1	28.1	28.4	28.9	29.2	29.8	29.7	30.3	30.6	24	18.8
B. Structure by level of government															
as % of total taxation															
Central government	72.0	69.5	70.4	70.2	70.5	70.0	68.9	69.6	69.7	68.8	67.1	67.5	66.5	7	12.5
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.0	2.8	2.9	3.0	3.0	3.0	3.0	2.9	3.1	3.0	3.0	2.9	2.9	20	0.5
Social security funds	24.3	27.0	26.1	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	18	5.6
EU institutions	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	6	0.1
C. Structure by economic function															
as % of GDP															
Consumption	16.4	13.8	13.4	13.5	13.7	14.6	14.2	14.6	14.7	14.7	14.1	14.3	14.1	3	8.7
Labour	9.2	9.1	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	26	7.1
of which on income from employment	9.2	9.1	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	25	7.1
Paid by employers	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.3	5.6	19	3.4
Paid by employees	4.6	4.7	4.2	4.1	4.5	4.8	5.1	5.1	5.2	5.4	5.6	5.7	6.0	25	3.7
Paid by non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Capital	4.9	3.9	3.6	3.6	3.8	4.2	4.4	4.5	4.6	4.7	4.7	5.0	5.0	20	3.1
Income of corporations	3.1	2.3	2.0	1.9	1.9	2.1	2.1	2.3	2.3	2.4	2.3	2.4	2.2	17	1.4
Income of households	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.4	19	0.2
Income of self-employed	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	15	0.5
Stock of capital	0.9	0.7	0.7	0.7	0.9	1.1	1.2	1.2	1.3	1.1	1.2	1.5	1.6	13	1.0

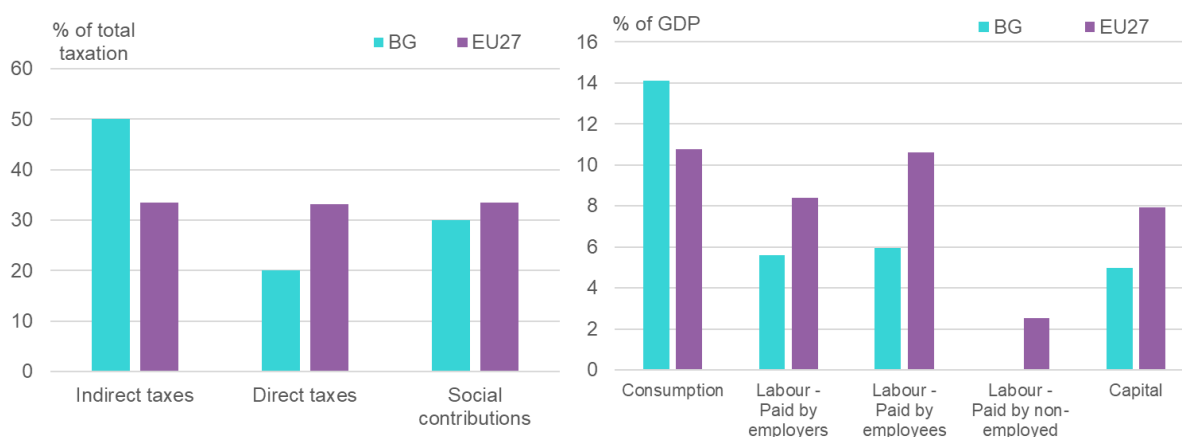
TABLE.BG.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.3	2.8	2.7	2.7	2.6	2.9	2.8	3.0	3.0	2.8	2.6	3.0	3.0	7	1.9
Energy	2.8	2.5	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.4	2.2	2.6	2.7	2	1.6
of which transport fuel taxes	2.8	2.4	2.4	2.3	2.3	2.4	2.2	2.4	2.1	2.1	1.9	1.9	1.8	3	
Transport	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	16	0.2
Pollution and resources	0.13	0.07	0.08	0.08	0.05	0.08	0.07	0.07	0.07	0.06	0.06	0.05	0.04	14	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.7	0.5	0.5	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	20	0.4
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	0.3	0.3	21	0.2
Other taxes on property	0.5	0.3	0.2	0.2	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.4	18	0.3
F. Implicit tax rates															
%															
Consumption	13.0	18.6	17.5	18.1	17.8	19.5	19.0	20.0	20.6	20.6	20.0	20.7	21.0	8	
Labour	27.3	25.6	23.2	23.9	23.3	23.5	24.1	23.9	23.9	24.5	24.8	25.4	25.4	26	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH BG.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.BG.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Increase of tax relief for children (Art. 22c, PITA) BGN 4 500 (previously BGN 200) deduction from the sum total of the annual tax bases per child who has not attained legal majority and tax relief for children with disabilities (Art. 22d, PITA) - BGN 9 000 (previously BGN 2 000) deduction from the sum total of the annual tax bases per child with disability of 50 per cent and more.	Base narrows	Announcement:10-12-2021 Legislation: 8-12-2020 In force from: 1-1-2021
Personal income tax: Savings		
Abolition of the final tax on income from interest payments on deposits in banks and bank branches, in cases where the banks or the bank branches are established in an EU Member State or in another State that is party to the Agreement on the European Economic Area and inclusion of these incomes in the non-taxable incomes under the Personal Income Tax Act.	Base narrows	In force from: 1-4-2022
Social security contributions: Employee		
Increase in minimum monthly insurance incomes of employees on which the social security contributions of employers are levied and which are set at the level of the national minimum wage - from BGN 650 to BGN 710.	Base broadens	Announcement:10-12-2021 In force from: 1-4-2022
Increase in maximum monthly insurance incomes of employees on which the social security contributions of employers are levied from BGN 3 000 to BGN 3 400.	Base broadens	Announcement:10-12-2021 In force from: 1-4-2022
Social security contributions: Employer		
Increase in minimum monthly insurance incomes of employees on which the social security contributions of employers are levied and which are set at the level of the national minimum wage - from BGN 650 to BGN 710.	Base broadens	Announcement:10-12-2021 In force from: 1-4-2022
Increase in maximum monthly insurance incomes of employees on which the social security contributions of employers are levied from BGN 3 000 to BGN 3 400.	Base broadens	Announcement: 10-12-2021 In force from: 1-4-2022
Social security contributions: Self-employed		
Increase in minimum monthly insurance income for self-employed persons to the level of the national minimum wage - from BGN 650 to BGN 710.	Base broadens	Announcement: 10-12-2021 In force from: 1-4-2022
Increase in minimum monthly insurance income for registered farmers and tobacco producers to the level of the national minimum wage - from BGN 420 to BGN 710.	Base broadens	Announcement: 10-12-2021 In force from: 1-4-2022

Czechia

TABLE.CZ.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.5	10.9	11.2	12.0	12.4	12.7	12.0	12.3	12.4	12.4	12.1	12.0	11.6	21	24.9
VAT	6.4	6.5	6.6	6.8	7.0	7.3	7.4	7.2	7.4	7.6	7.6	7.5	7.4	15	16.0
Taxes and duties on imports excluding VAT	1.0	1.2	1.4	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	1.5	4	3.2
Taxes on products, except VAT and import duties	2.6	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.1	2.0	24	4.2
Other taxes on production	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	24	1.5
Direct taxes	8.2	7.5	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.5	8.5	18	18.4
Personal income taxes	3.9	3.9	3.7	4.0	4.0	4.1	4.2	4.0	4.3	4.5	4.8	5.0	5.2	22	11.3
Corporate income taxes	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	6	6.7
Other	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	25	0.4
Social contributions	14.8	14.1	14.4	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.4	15.9	3	34.2
Employers'	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	2	22.0
Households'	5.4	5.3	5.2	5.3	5.3	5.3	5.2	5.2	5.3	5.3	5.4	5.5	5.7	13	12.3
Total	33.5	32.5	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	35.9	36.0	16	77.6
B. Structure by level of government															
as % of total taxation															
Central government	69.8	69.1	69.3	69.8	70.0	69.4	68.6	69.1	68.6	68.8	68.2	68.2	66.8	5	51.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	14.4	14.3	14.0	13.9	13.8	14.5	14.9	14.7	15.3	15.2	15.6	15.5	15.5	5	12.1
Social security funds	15.3	16.2	16.2	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.8	17.3	23	13.4
EU institutions	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	21	0.3
C. Structure by economic function															
as % of GDP															
Consumption	10.0	10.5	10.7	11.5	11.9	12.2	11.4	11.8	11.8	11.9	11.6	11.5	11.3	18	24.3
Labour	17.5	16.5	17.0	17.3	17.5	17.5	17.6	17.2	17.8	18.2	19.0	19.2	20.3	10	43.7
of which on income from employment	16.3	15.3	15.7	16.0	16.2	16.3	16.2	15.9	16.5	16.9	17.7	17.9	18.6	9	40.0
Paid by employers	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	4	22.0
Paid by employees	6.9	6.4	6.5	6.7	6.8	6.9	7.0	6.7	7.1	7.3	7.8	8.0	8.4	17	18.1
Paid by non-employed	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.7	13	3.7
Capital	5.9	5.5	5.1	5.1	5.1	5.2	5.1	5.3	5.4	5.4	5.4	5.2	4.4	22	9.5
Income of corporations	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	7	6.7
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	25	0.2
Income of self-employed	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.1	1.1	0.7	16	1.6
Stock of capital	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.5	27	1.1

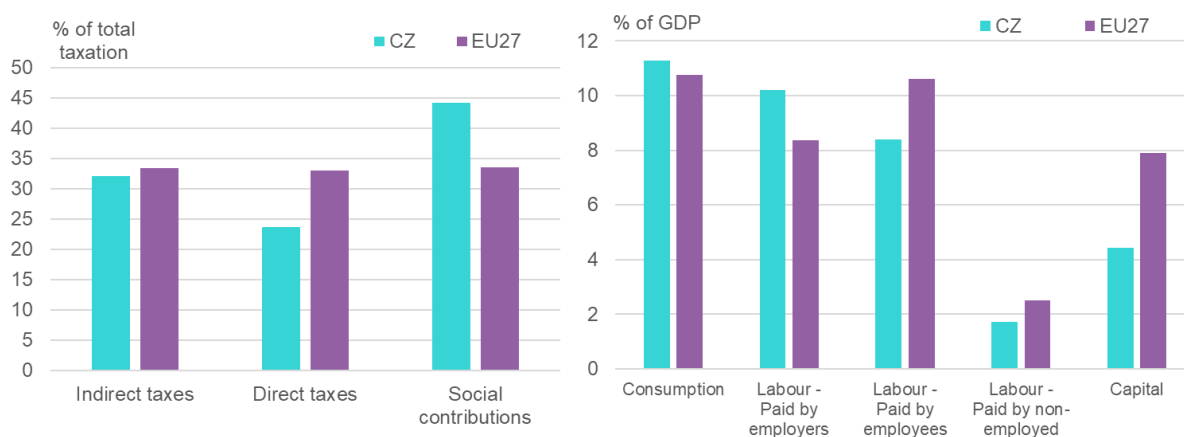
TABLE.CZ.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.2	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.0	1.9	22	4.1
Energy	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	2.0	1.9	1.8	1.9	1.8	13	3.9
of which transport fuel taxes	1.9	1.9	1.9	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.4	12	
Transport	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	24	0.2
Pollution and resources	0.02	0.03	0.03	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.01	0.01	0.01	22	0.0
E. Property taxes as % of GDP															
Taxes on property	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.3	26	0.7
Recurrent taxes on immovable property	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	24	0.4
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.1	24	0.2
F. Implicit tax rates %															
Consumption	13.0	17.1	17.4	18.8	19.5	19.9	19.1	20.2	20.3	20.5	20.0	20.1	20.3	11	
Labour	39.8	37.5	38.3	38.8	38.5	38.8	39.1	38.8	39.5	39.5	40.0	40.2	40.4	4	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7		1.5
Tax expenditure component	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6		1.2
Transfer component	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1		0.3
Total tax revenue adjusted for payable tax credits	33.0	32.1	32.4	33.5	34.0	34.4	33.7	33.8	34.6	34.9	35.4	35.4	35.5		76.3

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH CZ.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.CZ.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Cancellation of the capping of payable tax credit	Neutral	Announcement: 2021-02-17 Legislation: 2021-07-27 In force from: 2022-01-01
Increase in child tax credit for second and another child from 2022	Neutral	Announcement: 2021-03-31 Legislation: 2021-07-27 In force from: 2022-01-01
Environmentally-related taxes		
Increase of the solar levy	Rate increase	Announcement: 2020-05-20 Legislation: 2021-11-10 In force from: 2022-01-01
Other taxes		
Exemption of income from bonds issued abroad for foreign residents taxpayers	Rate decrease; base broadens	Announcement: 2021-03-04 Legislation: 2021-09-30 In force from: 2022-01-01
Multiple taxes		
Temporary increase in the limit for donations	Rate decrease	Announcement: 2020-06-24 Legislation: 2021-02-03 In force from: 2021-02-04

Denmark

TABLE.DK.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	16.6	16.4	16.3	16.4	16.4	16.3	16.0	16.1	16.1	15.9	16.0	15.6	15.9	6	49.7
VAT	9.6	9.7	9.4	9.5	9.5	9.2	9.2	9.1	9.3	9.4	9.6	9.4	9.7	3	30.4
Taxes and duties on imports excluding VAT	2.0	1.5	1.6	1.9	1.9	2.0	1.9	2.0	2.1	2.0	2.0	1.9	1.7	3	5.3
Taxes on products, except VAT and import duties	3.1	3.2	3.2	2.8	2.8	2.8	2.6	2.6	2.4	2.3	2.2	2.0	2.1	23	6.7
Other taxes on production	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.3	2.3	2.2	2.3	2.3	2.3	6	7.2
Direct taxes	28.1	28.5	28.6	28.6	29.3	29.9	32.8	30.3	29.6	29.8	28.3	31.1	30.9	1	96.4
Personal income taxes	24.0	25.0	24.8	24.8	25.1	25.6	28.5	25.9	25.3	25.2	24.2	26.5	26.9	1	84.1
Corporate income taxes	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.6	12	8.1
Other	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.4	5	4.3
Social contributions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	27	0.2
Employers'	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.1
Households'	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.1
Total	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.4	45.7	45.7	44.4	46.8	46.8	1	146.3
B. Structure by level of government															
as % of total taxation															
Central government	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.2	72.7	74.0	72.7	4	106.3
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.5	26.9	25.7	27.0	2	39.5
Social security funds	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	26	0.1
EU institutions	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	27	0.4
C. Structure by economic function															
as % of GDP															
Consumption	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	14.1	13.6	13.8	6	43.0
Labour	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.0	23.0	22.9	23.1	24.1	3	75.4
of which on income from employment	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.7	18.0	17.9	17.9	18.1	18.9	8	59.0
Paid by employers	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	26	2.2
Paid by employees	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.3	17.3	17.2	17.4	18.2	1	56.7
Paid by non-employed	4.6	6.2	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	5.0	5.0	5.2	1	16.4
Capital	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.5	8.7	7.4	10.1	8.9	5	27.9
Income of corporations	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.6	13	8.1
Income of households	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	2.5	1	7.7
Income of self-employed	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	12	3.1
Stock of capital	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	2.7	2.9	2.9	6	9.0

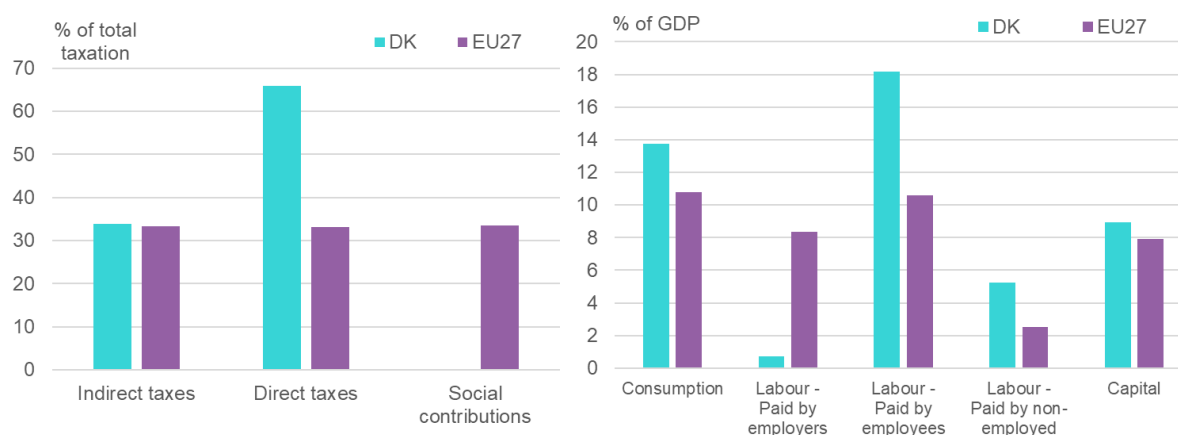
TABLE.DK.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	3.2	3	9.9
Energy	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	1.7	20	5.2
of which transport fuel taxes	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.7	0.7	0.6	26	
Transport	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.3	1	4.2
Pollution and resources	0.28	0.26	0.21	0.21	0.23	0.25	0.21	0.23	0.20	0.17	0.17	0.16	0.17	5	0.5
E. Property taxes															
as % of GDP															
Taxes on property	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.7	2.6	5	8.3
Recurrent taxes on immovable property	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.0	2.0	1.9	2.0	2.0	2.0	3	6.3
Other taxes on property	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.7	0.6	15	2.0
F. Implicit tax rates															
%															
Consumption	13.0	25.2	25.3	25.3	25.2	24.9	24.6	24.6	25.0	24.8	24.7	24.0	24.7	1	
Labour	35.6	33.8	33.6	33.6	34.1	33.6	33.1	34.0	34.5	34.7	34.6	34.6	35.7	13	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1		0.4
Tax expenditure component	0.0	0.0	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1		0.4
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	44.8	45.0	44.8	44.8	45.5	46.0	48.6	46.2	45.5	45.5	44.2	46.6	46.7		145.9

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH DK.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.DK.2: LATEST TAX REFORMS

Description of measure	Change	Date
Other taxes		
National budget compromise for 2022: (1) Repeal of the tax exemption for selected craft services, (2) new tax on nicotine, (3) change of VAT exemptions for artists and (4) reduction in interest compensation in cases of dividend refunds.	Rate increase; base broadens	Announcement: 06-12-2021 Legislation: (1,3 and 4) legislation awaits (2) 21-12-201 In force from: (1) 01-04-2022 (2) 01-07-2022 (3) 01-01-2023 (4) 01-04-2022

Germany

TABLE.DE.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.0	11.4	11.0	11.2	11.1	11.0	10.9	11.0	10.9	10.8	10.8	10.8	10.5	25	352.8
VAT	6.9	7.3	7.0	7.1	7.1	7.0	6.9	7.0	7.0	6.9	7.0	7.0	6.6	20	221.6
Taxes and duties on imports excluding VAT	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	7	30.6
Taxes on products, except VAT and import duties	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	2.2	2.2	2.2	22	73.9
Other taxes on production	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.8	22	26.8
Direct taxes	12.5	11.7	11.1	11.5	12.1	12.3	12.3	12.5	12.9	13.1	13.4	13.4	13.0	10	436.2
Personal income taxes	9.0	8.9	8.2	8.2	8.7	9.0	8.9	9.1	9.2	9.5	9.7	9.8	9.7	7	327.0
Corporate income taxes	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	15	74.4
Other	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.9	1.0	1.0	9	34.9
Social contributions	14.7	15.5	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.6	15.9	16.6	2	559.2
Employers'	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.3	10	244.7
Households'	8.4	9.0	8.7	8.6	8.7	8.7	8.7	8.7	8.8	8.9	9.0	9.0	9.3	4	314.5
Total	38.1	38.7	37.3	37.7	38.4	38.5	38.3	38.8	39.2	39.3	39.9	40.1	40.0	8	1348.2
B. Structure by level of government															
as % of total taxation															
Central government	30.1	30.0	30.0	30.5	30.3	30.2	30.0	29.6	28.8	29.0	28.7	28.5	26.6	26	359.2
State government (1)	23.0	22.0	21.5	21.6	22.0	22.2	22.4	22.6	23.4	23.1	23.3	23.4	23.7		319.7
Local government	8.0	7.4	7.4	7.6	7.8	7.8	7.7	7.9	8.0	8.1	8.1	8.0	7.7	12	103.2
Social security funds	38.4	40.2	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.6	41.5	4	559.2
EU institutions	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.5	14	7.0
C. Structure by economic function															
as % of GDP															
Consumption	10.7	11.2	10.7	10.8	10.7	10.6	10.5	10.4	10.3	10.2	10.1	10.2	9.7	24	326.6
Labour	21.1	21.9	21.0	20.8	21.4	21.6	21.6	21.7	22.0	22.2	22.6	23.1	23.9	4	803.2
of which on income from employment	18.5	19.0	18.3	18.2	18.7	19.0	18.9	19.1	19.3	19.5	19.8	20.3	20.8	4	699.2
Paid by employers	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.3	11	244.7
Paid by employees	12.2	12.5	11.8	11.9	12.3	12.5	12.5	12.6	12.7	13.0	13.2	13.4	13.5	3	454.5
Paid by non-employed	2.6	2.9	2.7	2.6	2.6	2.7	2.6	2.7	2.7	2.7	2.7	2.8	3.1	4	104.1
Capital	6.4	5.6	5.6	6.1	6.3	6.3	6.2	6.6	6.9	6.9	7.1	6.8	6.5	15	218.3
Income of corporations	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	18	74.4
Income of households	0.8	0.6	0.4	0.5	0.4	0.5	0.6	0.7	0.7	0.6	0.7	0.7	0.7	11	23.3
Income of self-employed	2.1	2.1	2.1	2.1	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.2	2.1	6	70.5
Stock of capital	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.3	1.3	1.3	1.5	14	50.2

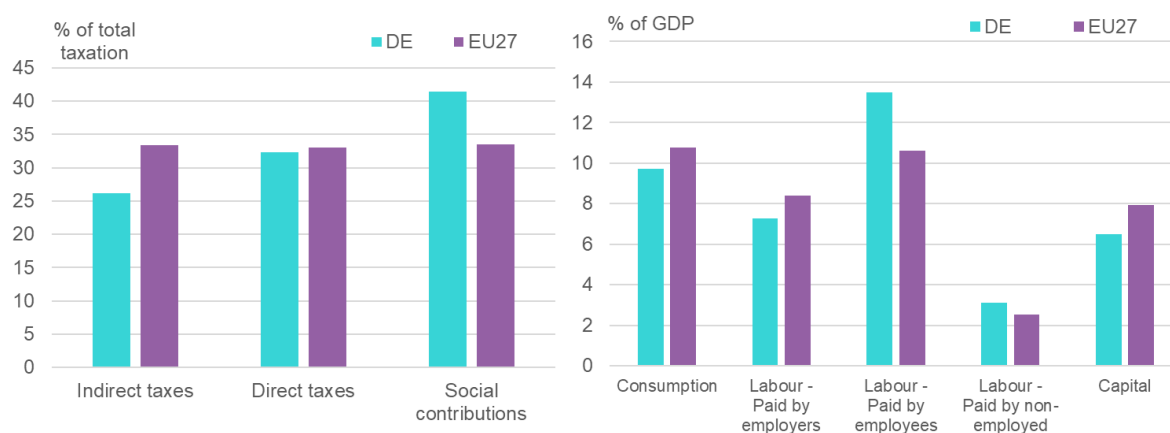
TABLE.DE.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.2	2.3	2.2	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	25	57.5
Energy	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.4	23	47.6
of which transport fuel taxes	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	20	
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	18	9.9
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.2	1.3	12	44.7
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	18	14.7
Other taxes on property	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.9	8	30.0
F. Implicit tax rates															
%															
Consumption	13.0	16.7	16.4	16.7	16.3	16.1	16.1	16.1	15.9	15.8	15.8	15.8	14.9	26	
Labour	37.7	37.1	36.2	36.4	36.6	36.9	36.9	36.9	37.2	37.6	37.7	38.0	37.8	10	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH DE.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.DE.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
The deadline for filing tax returns prepared by tax advisors has been extended to 31 May 2022 for tax returns for tax year 2020.	Neutral	Legislation: 25-06-2021 In force from: 01-07-2021
Tax exemption for bonuses up to EUR 1 500 paid to employees between 1 March 2020 and 31 March 2022	Base narrows	Legislation: 02-06-2021 In force from: 09-06-2021
Full depreciation of computer hardware and standard business software in the year of acquisition instead of over their depreciable lifetime (formerly three years) as of 1 January 2021 retroactively on certain conditions	Rate decrease; base narrows	Announcement: 26-02-2021 In force from: 01-01-2021
Increase of the income tax exemption for employee share plans from Euro 360 to Euro 1,440 per year	Base narrows	Legislation: 03-06-2021 In force from: 01-07-2021
Personal income tax: Unincorporated businesses/Self employment income		
Modernisation of the corporate income tax law: Introduction of rules giving Personenhandels-gesellschaften (commercial partnerships) and Partnerschaftsgesellschaften (special partnerships) the option to be subject to corporation tax; update of relevant sections of the Reorganisation Tax Act (Umwandlungssteuergesetz) in order to facilitate the reorganisation of corporations ; simplified system to replace use of balancing items for profit transfers below/over taxable income; removal of the non-deductibility rule for reduced profits caused by exchange rate fluctuations	N/A	Legislation: 25-06-2021 In force from: 01-01-2022
The deadline for filing tax returns prepared by tax advisors has been extended to 31 May 2022 for tax returns for tax year 2020.	Neutral	Legislation: 25-06-2021 In force from: 01-07-2021
Tax exemption for bonuses up to EUR 1 500 paid to employees between 1 March 2020 and 31 March 2022	Base narrows	Legislation: 02-06-2021 In force from: 09-06-2021
Social security contributions: Employee		
Increase of the additional contribution rate to statutory long-term care insurance by 0.1 percentage points to 0.35% as of 1 January 2022 for employees without children	Rate increase; base narrows	Legislation: 11-07-2021 In force from: 01-01-2022
Social security contributions: Self-employed		
Increase of the additional contribution rate to statutory long-term care insurance by 0.1 percentage points to 0.35% as of 1 January 2022 for self-employed without children	Rate increase; base narrows	Legislation: 11-07-2021 In force from: 01-01-2022
Corporate income tax		
Special tax rules for start-ups and SME in case of employee participation programs: Taxation will be postponed until the sale of the shares/options or the termination of the work contract or 12 years after the assignment of participation at the latest.	Base narrows	Legislation: 03-06-2021 In force from: 01-07-2021

Description of measure	Change	Date
<p>In order to improve liquidity situation of companies strongly affected by the pandemic, the options for deferring tax payments due until 31 March 2022 and reducing prepayments are enhanced, and enforcement rules are adapted. Accordingly it is easier to get tax deferrals granted by the tax authorities when it is necessary to avoid significant hardship. The revenue authorities are instructed to not impose strict conditions in this respect.</p> <p>Simplified procedure until 30 June 2022 for reducing prepayments for the tax years 2021 and 2022</p> <p>Requests possible until 31 March 2022 for tax deferrals till 30 June 2022, simplified procedure of tax deferrals till 30 September 2022 only in the case of an installment agreement</p> <p>Requests for the suspension of enforcement measures possible till 31 March 2022 for the suspension of enforcement measures till 30 June 2022, simplified suspension of enforcement measures till 30 September 2022 only in the case of an installment agreement</p>	Neutral	In force from: 31-01-2021
Implementation and adjustment of rules on exit taxation (Article 5 ATAD) and hybrid mismatch prevention (Articles 9 and 9a ATAD II) as of 1 January 2020 retroactively, and reform of CFC rules (Articles 7 and 8 ATAD)	Base broadens	Legislation: 25-06-2021 In force from: 01-01-2022
Modernisation of the corporate income tax law; see below	N/A	Legislation: 25-06-2021 In force from: 01-01-2022
The deadline for filing tax returns prepared by tax advisors has been extended to 31 May 2022 for tax returns for tax year 2020.	Neutral	Legislation: 25-06-2021 In force from: 01-07-2021
Act Combating Tax Avoidance and Unfair Tax Competition: Prohibition on deducting business expenses and work-related expenses connected to tax havens; tighter CFC rules; tighter withholding tax measures and restricting measures relating to profit distributions and sales of shares	Base broadens	Legislation: 25-06-2021 In force from: 01-07-2021
Environmentally-related taxes		
Aviation tax: Yearly adaption of tax rates stipulated by law (depending on revenue from CO2-emission trading)	Rate decrease; base narrows	Legislation: 01-12-2021 In force from: 01-01-2022

Description of measure	Change	Date
In order to improve liquidity situation of companies strongly affected by the pandemic, the options for deferring tax payments due until 31 March 2022 and reducing prepayments are enhanced, and enforcement rules are adapted. Accordingly it is easier to get tax deferrals granted by the tax authorities when it is necessary to avoid significant hardship. The revenue authorities are instructed to not impose strict conditions in this respect. Requests possible until 31 March 2022 for tax deferrals till 30 June 2022, simplified procedure of tax deferrals till 30 September 2022 only in the case of an instalment agreement Requests for the reduction of monthly prepayments (energy tax and electricity tax) possible till 30 June 2022 on certain conditions Requests for the suspension of enforcement measures possible till 31 March 2022 for the suspension of enforcement measures till 30 June 2022, simplified suspension of enforcement measures till 30 September 2022 only in the case of an instalment agreement	Neutral	In force from: 17-12-2021
Health-related taxes		
Tobacco Duty Modernisation Act: Moderate increases of the rates of tobacco duty on cigarettes and fine-cut tobacco from 2022 until 2026; adjustment of the minimum duty on cigars/cigarillos and pipe tobacco; increased duty on heated tobacco (heat-not-burn) products and water pipe tobacco as of 1 January 2022; introduction of a new tax on substitutes for tobacco products such as vaping liquids as of 1 July 2022 with increasing tax rates per year as of 2024 to 2026	Rate increase; base broadens	Legislation: 10-08-2021 In force from: 01-01-2022
Other excise duties		
Bill on the amendment of the Beer Tax Act: Temporary reintroduction of the reduced tax rates of the 'beer duty quantity scale' which was applicable until 2003 in order to support small and medium-sized breweries by granting them beer duty reliefs	Rate decrease	Announcement: 02-06-2021 Legislation: 02-06-2021 In force from: 01-01-2021
Estate duties/inheritances/gift taxes		
Bill on the amendment of the Real Estate Transfer Tax Act: The adjustments are aimed at preventing transfer tax avoidance through share deals.	Base broadens	Legislation: 12-05-2021 In force from: 01-07-2021
Other taxes		
Municipal trade tax: Simplified procedure until 30 June 2022 for reducing prepayments for the tax years 2021 and 2022	Neutral	In force from: 09-12-2021
Introduction of virtual vending machine tax and online-poker tax	New tax	Legislation: 25-06-2021 In force from: 01-07-2021

Estonia

TABLE.EE.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.2	14.7	13.9	13.6	13.9	13.5	13.9	14.4	14.8	14.2	14.0	14.4	13.8	14	3.7
VAT	7.7	8.7	8.5	8.2	8.4	8.2	8.5	9.1	9.1	9.0	9.0	9.0	9.1	7	2.4
Taxes and duties on imports excluding VAT	3.4	5.1	4.4	4.5	4.6	4.4	4.4	4.4	4.8	4.3	4.1	4.3	3.5	1	0.9
Taxes on products, except VAT and import duties	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	27	0.0
Other taxes on production	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.8	1.1	1.1	20	0.3
Direct taxes	7.7	7.4	6.6	6.3	6.6	7.2	7.4	7.8	7.5	7.2	7.5	7.4	7.8	21	2.1
Personal income taxes	6.1	5.6	5.3	5.1	5.2	5.4	5.7	5.7	5.8	5.6	5.5	5.5	6.2	17	1.7
Corporate income taxes	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.7	23	0.4
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Social contributions	11.4	12.9	12.7	11.6	11.2	11.0	10.9	11.1	11.2	11.4	11.5	11.7	12.4	13	3.3
Employers'	10.8	11.5	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.6	11.1	1	3.0
Households'	0.6	1.4	1.6	1.4	1.3	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	24	0.4
Total	31.2	35.0	33.2	31.5	31.7	31.7	32.1	33.3	33.5	32.8	33.0	33.5	34.0	21	9.1
B. Structure by level of government															
as % of total taxation															
Central government	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	82.3	82.2	82.1	82.0	81.3	3	7.4
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	26	0.1
Social security funds	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.1	16.2	16.4	16.5	16.6	17.4	22	1.6
EU institutions	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.6	0.6	0.5	10	0.1
C. Structure by economic function															
as % of GDP															
Consumption	11.5	14.1	13.2	13.0	13.3	12.9	13.3	13.8	14.2	13.7	13.5	13.9	13.3	8	3.6
Labour	17.1	18.2	17.7	16.4	16.1	16.2	16.3	16.6	16.8	16.8	16.7	17.0	18.1	15	4.9
of which on income from employment	16.3	16.8	16.5	15.4	15.2	15.3	15.3	15.6	15.7	15.7	15.6	15.8	16.6	12	4.5
Paid by employers	10.8	11.5	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.6	11.1	3	3.0
Paid by employees	5.6	5.4	5.3	5.2	5.3	5.4	5.6	5.5	5.6	5.4	5.2	5.2	5.5	27	1.5
Paid by non-employed	0.7	1.3	1.2	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.2	1.2	1.5	17	0.4
Capital	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	2.5	2.3	2.8	2.6	2.7	26	0.7
Income of corporations	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.7	24	0.4
Income of households	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.4	20	0.1
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Stock of capital	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	25	0.1

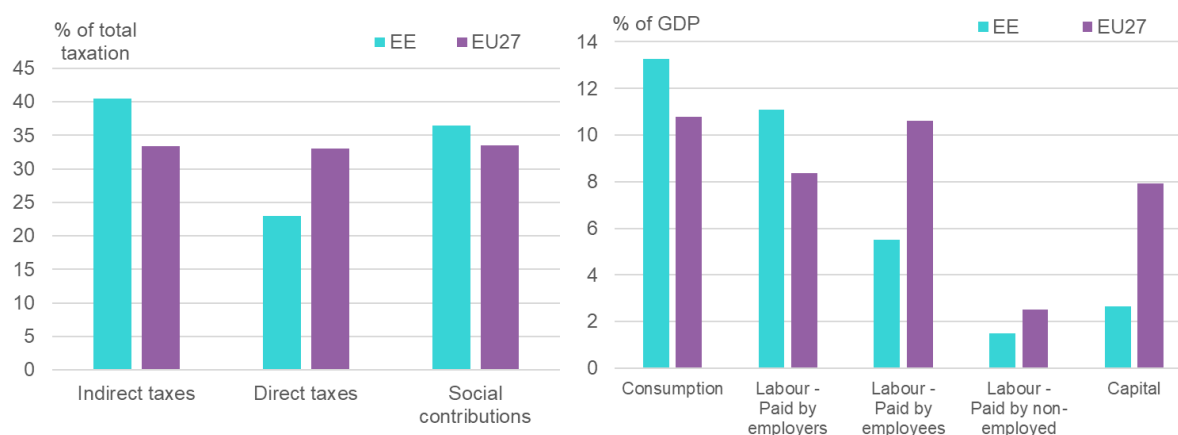
TABLE.EE.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.7	3.0	2.9	2.7	3.2	2.4	13	0.7
Energy	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	2.4	2.9	2.2	7	0.6
of which transport fuel taxes	1.6	2.2	2.1	2.1	2.0	1.9	1.9	2.0	2.2	2.2	2.0	2.3	1.5	8	
Transport	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	27	0.0
Pollution and resources	0.33	0.38	0.31	0.29	0.26	0.28	0.29	0.29	0.30	0.29	0.28	0.21	0.17	4	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	27	0.1
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	23	0.1
Other taxes on property	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.0
F. Implicit tax rates															
%															
Consumption	13.0	21.8	20.9	21.5	21.7	20.8	21.7	22.3	23.1	22.9	22.8	23.7	22.8	4	
Labour	33.1	33.8	35.4	34.4	34.0	33.8	33.6	32.9	32.9	33.1	32.5	32.2	32.0	18	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	31.2	35.0	33.2	31.5	31.7	31.7	32.1	33.3	33.5	32.8	33.0	33.5	34.0		9.1

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH EE.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.EE.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Introducing old age pensioners basic allowance at the level of average old age pension without regression	Base narrows	Announcement: 2021-12-14 Legislation: 2021-12-22 In force from: 2023-01-01
Value-added tax		
Taxation of collector coins according to VAT Directive from 01/07/2022	Base broadens	Legislation: 2021-11-24 In force from: 2022-07-01
Environmentally-related taxes		
Extension of temporarily reduced excise duty rates of fuel (diesel, liquid gas), natural gas and electricity for one more year	Base narrows	Announcement: 2021-11-24 Legislation: 2021-12-06 In force from: 2022-05-01
Temporarily reduced excise duty rates of fuel (diesel, liquid gas), natural gas and electricity will be gradually raised to the previous level by 2026	Rate increase; base narrows	Announcement: 2021-11-24 Legislation: 2021-12-06 In force from: 2022-05-01

Ireland

TABLE.IE.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.2	11.0	10.9	10.5	10.6	10.9	11.0	8.7	8.9	8.4	8.0	7.8	6.6	27	24.6
VAT	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.5	4.7	4.4	4.3	4.3	3.4	27	12.6
Taxes and duties on imports excluding VAT	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	1.1	1.1	1.0	6	3.7
Taxes on products, except VAT and import duties	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	1.4	1.4	1.4	25	5.3
Other taxes on production	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	0.8	21	3.0
Direct taxes	12.5	12.0	11.8	12.3	12.9	12.9	13.0	10.8	10.9	10.5	10.7	10.4	10.2	13	38.1
Personal income taxes	9.0	8.9	8.7	9.1	9.6	9.5	9.4	7.5	7.6	7.2	7.0	6.9	6.6	15	24.6
Corporate income taxes	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	5	12.0
Other	0.6	0.7	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	0.5	0.4	0.4	22	1.5
Social contributions	4.5	5.2	5.1	5.1	4.7	4.9	4.8	3.8	3.9	3.7	3.7	3.7	3.2	25	12.1
Employers'	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.5	2.4	2.4	2.4	2.0	24	7.5
Households'	1.3	2.1	2.1	2.0	1.9	2.0	1.8	1.4	1.4	1.3	1.3	1.3	1.2	25	4.7
Total	29.1	28.2	27.8	27.9	28.2	28.8	28.8	23.2	23.6	22.6	22.4	22.0	20.1	27	74.8
B. Structure by level of government															
as % of total taxation															
Central government	97.0	96.4	96.2	96.4	96.3	96.5	96.8	97.0	96.9	82.5	82.7	82.5	84.1	2	63.0
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.6	3.2	3.3	3.1	3.2	3.0	2.7	2.5	2.3	2.2	2.2	2.0	1.1	24	0.8
Social security funds	:	:	:	:	:	:	:	:	:	14.6	14.6	15.0	14.2	24	10.6
EU institutions	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	0.5	11	0.4
C. Structure by economic function															
as % of GDP															
Consumption	10.5	9.8	9.9	9.5	9.5	9.8	9.9	7.7	7.9	7.5	7.0	6.8	5.6	27	21.0
Labour	11.3	12.4	12.2	12.6	12.7	12.8	12.7	9.8	10.1	9.7	9.5	9.5	8.9	27	33.1
of which on income from employment	11.2	12.3	12.1	12.5	12.6	12.6	12.4	9.6	9.9	9.5	9.3	9.3	8.7	27	32.6
Paid by employers	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	2.6	2.5	2.6	2.2	24	8.2
Paid by employees	7.9	9.0	9.0	9.1	9.5	9.5	9.3	7.1	7.3	7.0	6.8	6.7	6.6	24	24.4
Paid by non-employed	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	24	0.5
Capital	7.2	5.9	5.7	5.8	6.0	6.2	6.3	5.8	5.6	5.5	6.0	5.7	5.6	18	20.7
Income of corporations	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	6	12.0
Income of households	1.3	0.9	0.7	0.7	0.8	0.7	0.7	0.9	0.7	0.6	0.6	0.6	0.6	15	2.1
Income of self-employed	1.1	1.1	1.0	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.8	0.7	0.6	21	2.2
Stock of capital	2.0	1.7	1.6	1.8	1.9	2.0	2.2	1.5	1.3	1.3	1.4	1.3	1.2	20	4.4

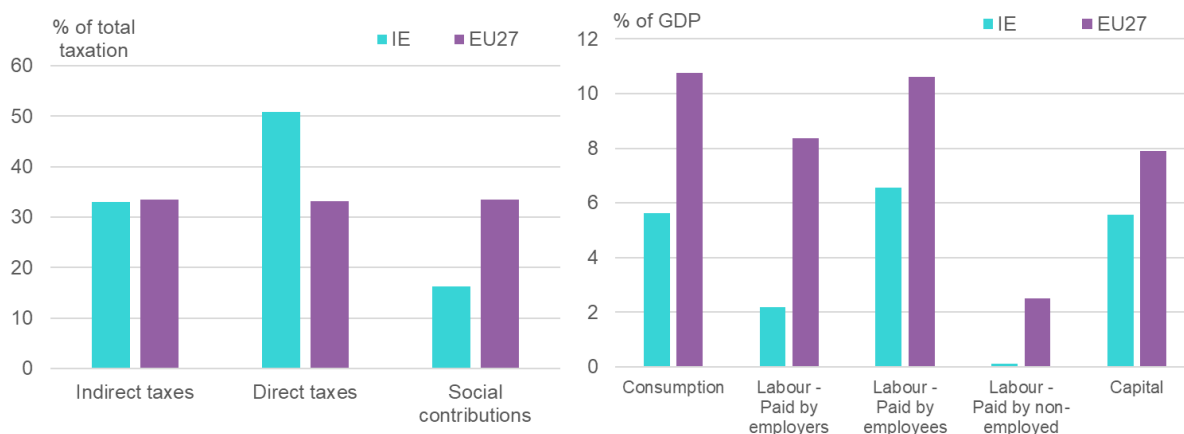
TABLE.IE.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.3	2.5	2.5	2.4	2.5	2.4	1.9	1.9	1.8	1.6	1.4	1.2	27	4.5
Energy	1.2	1.3	1.5	1.6	1.5	1.5	1.5	1.2	1.2	1.1	1.0	0.8	0.7	27	2.8
of which transport fuel taxes	1.1	1.3	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	0.7	0.7	0.5	27	
Transport	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.7	0.6	0.6	0.5	12	1.7
Pollution and resources	0.03	0.03	0.04	0.04	0.04	0.03	0.02	0.02	0.02	0.02	0.01	0.01	0.00	25	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.2	1.2	1.2	1.1	1.1	15	3.9
Recurrent taxes on immovable property	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.6	0.5	0.3	19	1.2
Other taxes on property	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.5	0.5	0.6	0.6	0.7	11	2.7
F. Implicit tax rates															
%															
Consumption	13.0	18.4	18.2	17.9	18.2	19.0	19.9	20.1	20.2	20.3	19.5	19.8	18.2	15	
Labour	25.6	27.9	28.9	31.0	31.7	32.1	33.1	32.5	32.3	31.9	32.3	32.8	32.0	19	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	0.1	0.1	0.1		0.4
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH IE.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.IE.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
An increase of EUR 1 500 in the income tax standard rate band for all earners: from EUR 35 300 to EUR 36 800 for single individuals from EUR 44 300 to EUR 45 800 for married couples/civil partners with one earner	Rate increase	Announcement: 2021-10-12 Legislation: 2021-12-21 In force from: 2022-01-01
An increase in the Personal Tax Credit from EUR 1 650 to EUR 1 700 An increase in the Employee Tax Credit from EUR 1 650 to EUR 1 700 An increase in the Earned Income Credit from EUR 1 650 to EUR 1 700	Rate increase	Announcement: 2021-10-12 Legislation: 2021-12-21 In force from: 2022-01-01
A EUR 608 increase to EUR 20 687 2% band ceiling to EUR 21 295. USC Rates & Bands from 1 January 2022: Incomes of €13 000 are exempt. Otherwise: EUR 0 – € EUR 2 012 @ 0.5% EUR 12 012 – EUR 21 295 @ 2% EUR 20 687 – EUR 70 044 @ 4.5% EUR 70 044+ @ 8% Self-employed income over EUR 100 000: 3% surcharge. The rate for individuals earning above EUR 70 044 remains unchanged at 8%	Neutral	Announcement: 2021-10-12 Legislation: 2021-12-21 In force from: 2022-01-01
Tax relief for working from home will be enhanced and formalised so that an income tax deduction amounting to 30% of the cost of vouched expenses for heat, electricity and broadband in respect of those days spent working from home can be claimed by taxpayers	Rate increase	Announcement: 2021-10-12 Legislation: 2021-12-21 In force from: 2022-01-01

Corporate income tax

In 2021 Ireland completed transposition of the Anti-Tax Avoidance Directives. Firstly, ATAD compliant anti-reverse hybrid rules were introduced in Finance Bill 2021. This follows from the introduction of anti-hybrid rules in Finance Act 2019. The purpose of anti hybrid rules is 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 minimis under which the rules do not apply.

Ireland also introduced an ATAD-compliant interest limitation rule in Finance Act 2021. The Interest Limitation Rule (ILR) is a fixed ratio rule that links a company's allowable net interest deductions directly to its level of economic activity. This is based on the company's taxable earnings before deducting net interest expense, depreciation and amortisation (referred to as EBITDA). This is based on the recommended approach in the OECD BEPS Action 4 Final Report of 2015. The rule is relevant to all taxpayers liable to corporation tax. However the specific features of the rule operate to target it primarily at multi-national corporate group companies.

Base broadens

Announcement: 2021-10-12
Legislation: 2021-12-21
In force from: 2022-01-01

Section 486C of the Taxes Consolidation Act 1997 provides relief from corporation tax on trading income (and certain capital gains) of new start-up companies in the first 3 years of trading. The purpose of this relief is to encourage start-up companies in Ireland and thereby create additional employment and economic activity in the State. Section 486C relief had a sunset clause of 31 December 2021. Finance Act 2021 extended the relief to the end of 2026, at which time it will be re-assessed. The extension of the relief means that it will also be available to companies that commence a new qualifying trade in the period from 2022 to 2026. Finance Act 2021 also amended the relief such that the 3-year claim period is extended to 5 years where the new trade is commenced after 1 January 2018, to support companies who were trading through the pandemic and those commencing to trade as the economy begins to recover.

Base narrows

Announcement: 2021-10-12
Legislation: 2021-12-21
In force from: 2021-12-21

Introduction of a new Tax Credit for Digital Games to support digital games development companies by providing a refundable corporation tax credit for expenditure incurred on the design, production and testing of a digital game. The relief will be available at a rate of 32%, on eligible expenditure of up to a maximum limit of EUR 25 million per project. As European State aid approval is required for the credit it was introduced subject to a commencement order. No relief will be granted until State aid approval has been received

Rate decrease;
base narrows

Announcement: 2020-10-13
Legislation: 2021-12-21
In force from: 1900-04-08

The Accelerated Capital Allowance Scheme for Gas Vehicles and Refuelling Equipment allows taxpayers to deduct the full cost of expenditure on eligible equipment from taxable profits in the year of purchase. It provides for the acceleration of existing allowances and therefore is cost-neutral over the lifespan of the assets. Finance Act 2021 extended the scheme to 31 December 2024 and also amended the scheme to allow hydrogen powered vehicles and refuelling equipment to qualify

Neutral

Announcement: 2021-10-12
Legislation: 2021-12-21
In force from: 2021-01-01

The Accelerated Capital Allowances (ACA) Scheme for Energy Efficient Equipment (EEE) is designed to improve energy efficiency among Irish businesses by encouraging them to choose more environmentally friendly, energy efficient equipment. The scheme was amended to prohibit fossil fuel equipment from qualifying for the scheme.

Neutral

Announcement: 2021-10-12
Legislation: 2021-12-21
In force from: 2021-01-01

Finance Act 2021 provided the application of an OECD-developed mechanism (the “authorised OECD approach”) for the attribution of income to a branch of a non-resident company operating in the State.

Neutral

Legislation: 2021-12-21
In force from: 2022-01-01

Finance Act 2021 provides for defensive measures, involving the disapplication of exemptions, against controlled foreign companies resident in jurisdictions listed in Annex I of the EU list of non-cooperative jurisdictions for tax purposes.

Neutral

Legislation: 2021-12-21
In force from: 2022-01-01

Transaction taxes (movable and immovable property)

A new stamp duty rate of 10% was introduced in May 2021, which applies when an individual or entity purchases 10 or more residential properties (excluding apartments) in a 12 month period. The standard stamp duty rate for residential property is 1% on properties valued up to €1 million and 2% on properties valued in excess of €1 million. As this is a new measure, previous data is not available regarding the specific transactions type subject to the higher Stamp Duty rate. The measure yielded EUR 4.1 million in 2021. As it has been in place for less than 12 months, and given the number of external variables that affect the tax as well as the fact that it was implemented as a deterrent as opposed to as a revenue yielding measure, we are unable to provide estimates for future years. This may change as more data becomes available.

Rate increase

Announcement: 2021-05-19
Legislation: 2021-05-19
In force from: 2021-05-20

Extension of Young Trained Farmers Stamp duty Relief for a further three years to 31/12/2022	Base narrows	Announcement: 2021-10-12 Legislation: 2021-10-12 In force from: 2021-01-01
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Recurrent taxes on immovable property (business and residential)

Introduce of certain reforms of the Local Property Tax, which implement the Programme for Government commitments to (i) bring forward legislation for the Local Property Tax (LPT) on the basis of fairness and that most homeowners will face no increase, and (ii) bring new homes, which were outside the LPT charge, into the taxation system.

The reforms include:

- Providing that property valuations will be reviewed every four years
- End certain exemptions (first-time buyers and unsold trading stock)
- Cessation of exemptions between valuations
- Modifying the exemption for properties vacated by persons due to illness
- Increase income thresholds for deferrals
- Reduce deferral rate of interest
- Change Local Adjustment Factor (LAF) notification date
- Several Administrative and Technical reforms.

Base broadens	Announcement: 2021-07-07 Legislation: 2021-07-22 In force from: 2021-07-22
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Other taxes

Finance Act 2021 provides for the inclusion of a Protocol to the existing Double Taxation Agreement with the Federal Republic of Germany and to include a new Double Taxation Agreement with the Republic of Kosovo.

Neutral	Legislation: 2021-12-21 In force from: 2022-01-01
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The Residential Zoned Land Tax (RZLT) was legislated for in Finance Bill 2021. It is an annual tax that will apply to land that is zoned as suitable for residential development and that has access to all of the necessary services. The RZLT is designed to prompt residential development by owners of land that is zoned as suitable for residential development purposes and that is serviced. The principal purpose of the measure is to change the behaviour of the owners of such land, rather than to raise revenue, and to encourage development in areas where the residential zoning of the land acknowledges a housing need.

N/A

Announcement: 2021-10-12
Legislation: 2021-12-21

The RZLT will apply annually at a rate of 3% of the market value of the land. The land will be required to be revalued every three years from the initial valuation date. There is a two year lead-time for the measure and thus the tax will be payable from 2024. It is one of a range of measures within the government's Housing for All Strategy.

The yield from Residential Zoned Land Tax will not be known until the first returns, due in May 2024, have been filed and analysed.

Greece

TABLE.EL.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.7	11.8	12.8	13.9	14.2	14.5	15.9	16.3	17.5	17.5	17.6	17.5	16.6	5	27.5
VAT	7.0	6.3	7.1	7.4	7.3	7.0	7.2	7.3	8.2	8.3	8.5	8.4	7.8	13	12.9
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	0.3	0.3	0.4	0.4	11	0.6
Taxes on products, except VAT and import duties	4.5	4.3	4.7	5.1	4.9	5.2	5.2	5.0	5.3	5.1	5.4	5.4	5.1	2	8.4
Other taxes on production	0.9	1.0	0.8	1.2	1.8	2.1	3.4	3.8	3.8	3.8	3.4	3.3	3.4	3	5.6
Direct taxes	8.4	8.8	8.4	9.5	11.1	10.6	9.9	9.6	10.3	10.1	10.4	9.9	9.3	16	15.4
Personal income taxes	4.5	4.4	4.0	4.8	7.0	5.9	5.9	5.7	5.9	6.3	6.4	5.9	6.3	16	10.4
Corporate income taxes	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	1.2	25	2.0
Other	1.7	1.8	1.9	2.6	2.9	3.5	2.1	1.8	1.8	1.8	1.9	1.7	1.8	1	3.0
Social contributions	10.7	10.2	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.1	12.9	12	21.4
Employers'	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	15	9.7
Households'	5.7	5.5	5.9	6.0	6.2	6.0	6.0	6.3	6.6	6.9	6.6	6.6	7.0	8	11.6
Total	31.8	30.8	32.3	34.3	36.3	35.9	36.3	36.6	38.9	39.4	40.0	39.5	38.9	10	64.2
B. Structure by level of government															
as % of total taxation															
Central government	62.8	63.7	64.2	66.6	67.3	67.7	68.9	68.7	69.5	67.2	67.2	66.2	63.6	12	40.9
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	2.4	2.4	2.4	2.5	21	1.6
Social security funds	34.5	33.6	33.1	30.8	30.0	29.5	28.4	28.4	27.7	29.9	29.9	30.8	33.3	10	21.4
EU institutions	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	12	0.3
C. Structure by economic function															
as % of GDP															
Consumption	11.1	10.4	12.0	12.8	12.9	13.2	13.5	13.5	14.7	14.7	15.0	14.9	14.1	4	23.3
Labour	13.7	13.2	13.7	13.8	15.9	14.7	14.6	14.7	15.4	16.3	16.6	16.4	17.5	16	28.9
of which on income from employment	12.9	12.3	12.9	12.9	14.3	13.4	13.1	13.2	13.7	14.6	14.8	15.0	15.9	17	26.2
Paid by employers	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	17	9.7
Paid by employees	7.8	7.7	7.8	8.0	9.4	8.7	8.6	8.8	9.3	9.8	9.5	9.4	10.0	13	16.5
Paid by non-employed	0.8	0.9	0.9	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	1.6	16	2.6
Capital	7.0	7.1	6.6	7.6	7.5	8.0	8.3	8.4	8.9	8.3	8.4	8.2	7.3	9	12.1
Income of corporations	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	1.2	26	2.0
Income of households	1.4	1.2	1.3	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	1.3	5	2.2
Income of self-employed	0.8	0.8	0.6	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.9	13	1.5
Stock of capital	2.6	2.6	2.2	3.2	3.7	4.1	3.8	4.2	4.2	4.1	3.9	3.9	3.9	4	6.5

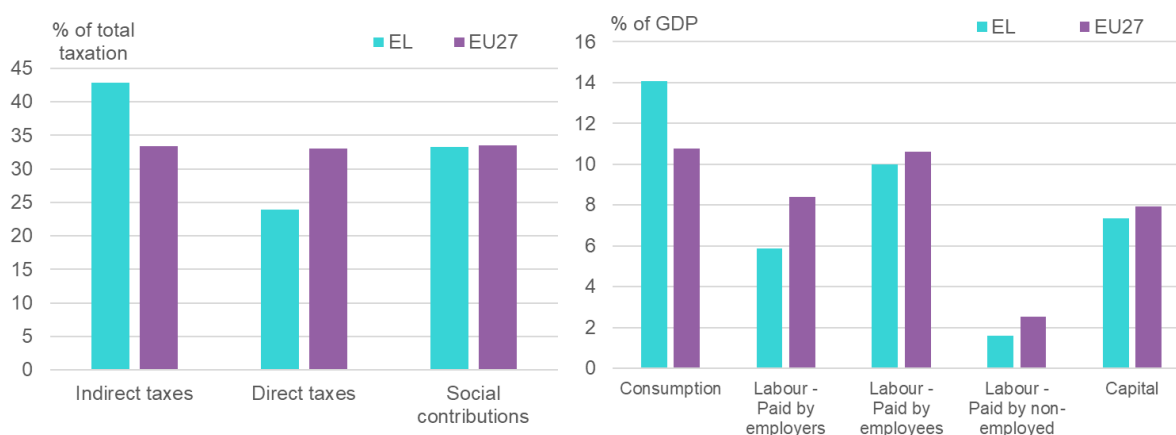
TABLE.EL.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.1	2.1	2.7	3.0	3.3	3.7	3.7	3.8	3.8	4.0	3.8	3.9	3.8	1	6.2
Energy	1.3	1.3	2.0	2.3	2.6	3.0	3.0	3.0	3.0	3.2	3.0	3.0	2.9	1	4.8
of which transport fuel taxes	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	1.8	1.8	1.9	1.8	1.7	7	
Transport	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	5	1.4
Pollution and resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	26	0.0
E. Property taxes															
as % of GDP															
Taxes on property	2.3	2.3	2.0	2.8	3.3	3.6	3.2	3.5	3.5	3.5	3.3	3.3	3.4	3	5.5
Recurrent taxes on immovable property	0.8	1.0	1.0	2.0	2.3	2.7	2.5	2.7	2.8	2.7	2.6	2.4	2.6	2	4.2
Other taxes on property	1.5	1.4	0.9	0.8	1.0	0.8	0.7	0.8	0.8	0.8	0.7	0.9	0.8	10	1.3
F. Implicit tax rates															
%															
Consumption	13.0	13.0	15.1	15.6	15.6	16.0	16.4	16.3	17.9	17.7	17.9	17.6	17.6	18	
Labour	37.5	34.4	35.9	35.3	39.8	38.6	37.0	37.6	38.0	40.4	40.4	40.6	39.9	6	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH EL.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.EL.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
For the year 2022, exemption from special solidarity surcharge of income from salaries of the private sector	Rate decrease	Legislation: 2021-05-18 In force from: Tax year 2022
Corporate income tax		
Corporate Income Tax Rate for legal persons is reduced to 22%	Rate decrease	Legislation: 2021-05-18 In force from: Tax year 2021
Income tax advance rates for individuals and legal entities are reduced from the tax year 2020 onwards	Rate decrease	Legislation: 2021-05-18 In force from: Tax year 2020
Other taxes		
<p>The tax-exempt bracket for gifts and parent-to-child donations is increased from EUR 150 000 euros to EUR 800 000 euros.</p> <p>The persons exempted up to the amount of EUR 800 000 are the following: a) the spouse of the deceased, b) the person who had entered into a cohabitation agreement with the deceased and which was dissolved upon the death of the deceased, provided that the cohabitation agreement lasted at least two years, c) first-degree descendants, i.e. children, d) second-degree blood relatives, i.e. grandchildren and e) first-degree blood ascendants, i.e. parents. The acquisition of amounts from parent-to-child donations or gifts from the above persons, when the amount exceeds the limit of EUR 800 000 euros, is subject to tax, which is calculated independently at a rate of ten per cent (10%).</p>	Rate decrease	Legislation: 2021-10-02 In force from: 2021-10-01

Spain

TABLE.ES.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	9.6	8.2	10.0	9.8	10.4	11.2	11.6	12.0	11.8	11.8	12.0	11.7	11.5	22	129.0
VAT	4.7	3.4	5.2	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.6	6.5	6.3	23	70.6
Taxes and duties on imports excluding VAT	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	18	1.8
Taxes on products, except VAT and import duties	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.4	3.4	3.2	3.1	18	34.5
Other taxes on production	1.1	1.2	1.3	1.4	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.8	2.0	12	22.1
Direct taxes	10.7	9.5	9.5	9.6	10.4	10.5	10.7	10.5	10.5	10.6	11.0	10.8	11.6	12	130.0
Personal income taxes	7.1	6.7	7.0	7.2	7.5	7.6	7.7	7.4	7.3	7.5	7.7	8.0	8.8	11	99.0
Corporate income taxes	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	20	22.1
Other	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.8	10	8.9
Social contributions	11.9	12.0	11.9	11.8	11.7	11.5	11.6	11.4	11.4	11.5	11.7	12.3	13.8	7	154.3
Employers'	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	4	112.4
Households'	3.2	3.6	3.5	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.2	3.2	3.7	19	41.9
Total	32.2	29.7	31.3	31.2	32.4	33.2	33.9	33.9	33.7	34.0	34.7	34.8	36.8	14	413.2
B. Structure by level of government															
as % of total taxation															
Central government	40.8	35.5	40.6	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	37.6	24	155.2
State government (1)	14.2	15.8	13.1	14.5	17.9	14.3	13.8	14.1	14.8	15.4	15.3	15.4	16.5		68.4
Local government	8.5	8.9	9.0	9.1	9.3	9.7	9.8	9.6	9.6	9.5	9.3	9.2	8.8	11	36.3
Social security funds	36.0	39.3	36.8	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	36.5	8	150.8
EU institutions	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	0.6	7	2.5
C. Structure by economic function															
as % of GDP															
Consumption	7.6	6.3	8.1	8.0	8.2	9.0	9.3	9.6	9.5	9.5	9.6	9.4	9.1	25	102.6
Labour	16.4	16.4	16.6	16.8	16.8	16.6	16.9	16.3	16.2	16.4	16.8	17.5	19.8	12	222.5
of which on income from employment	15.5	15.1	15.3	15.4	15.2	15.0	15.3	14.9	14.9	15.1	15.5	16.1	17.9	11	201.1
Paid by employers	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	5	112.4
Paid by employees	6.8	6.6	6.9	7.1	7.1	6.9	7.1	6.7	6.7	6.7	6.9	7.1	7.9	22	88.7
Paid by non-employed	0.9	1.3	1.4	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	1.9	12	21.4
Capital	8.1	7.0	6.6	6.5	7.4	7.5	7.7	8.0	7.9	8.0	8.4	7.8	7.9	8	88.1
Income of corporations	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	21	22.1
Income of households	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.0	8	11.0
Income of self-employed	1.6	1.5	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.7	1.7	1.6	1.8	9	19.7
Stock of capital	2.8	2.5	2.5	2.4	2.9	3.0	3.2	3.3	3.2	3.2	3.2	3.1	3.1	5	35.3

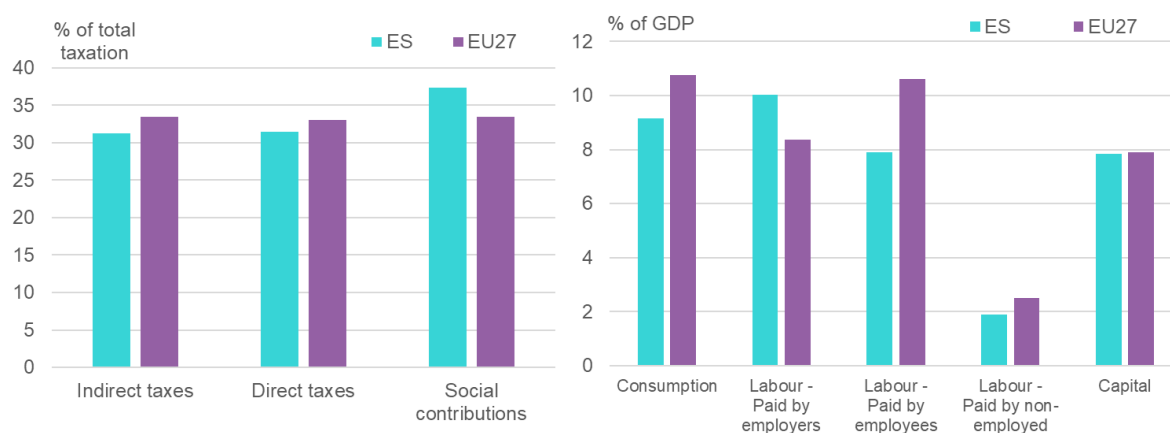
TABLE.ES.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.7	24	19.6
Energy	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	22	16.0
of which transport fuel taxes	1.1	1.1	1.1	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	19	
Transport	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	20	2.6
Pollution and resources	0.02	0.02	0.02	0.02	0.04	0.08	0.07	0.08	0.08	0.08	0.08	0.08	0.08	12	0.9
E. Property taxes															
as % of GDP															
Taxes on property	2.3	2.0	2.1	2.0	2.4	2.6	2.7	2.8	2.8	2.7	2.7	2.6	2.7	4	30.0
Recurrent taxes on immovable property	0.8	0.9	1.0	1.0	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.1	1.2	6	14.0
Other taxes on property	1.5	1.2	1.1	0.9	1.2	1.3	1.4	1.6	1.5	1.5	1.5	1.5	1.4	5	16.1
F. Implicit tax rates															
%															
Consumption	13.0	9.3	11.8	11.4	11.6	13.0	13.3	13.9	13.8	13.8	13.9	13.9	14.1	27	
Labour	31.6	30.5	31.1	31.9	32.6	32.7	33.3	32.6	33.0	33.6	34.1	34.9	37.0	12	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.3		3.1
Tax expenditure component	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1		1.4
Transfer component	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2		1.7
Total tax revenue adjusted for payable tax credits	32.1	29.7	31.3	31.2	32.4	33.1	33.9	33.8	33.6	33.9	34.7	34.7	36.7		411.8

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH ES.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.ES.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
A lower ceiling EUR 1 500 (from EUR 2 000 in 2021) applies for annual contributions made by individuals to welfare systems (e.g. pension plans). However, the overall deductible ceiling may reach up to EUR 10 000 including employer's contributions.	Base broadens	Announcement: 7-10-2021 Legislation: 28-12-2021 In force from: 1-1-2022
Personal income tax: Unincorporated businesses/Self employment income		
A lower ceiling EUR 1 500 (from EUR 2 000 in 2021) applies for annual contributions made by individuals to welfare systems (e.g. pension plans).	Base broadens	Announcement: 7-10-2021 Legislation: 28-12-2021 In force from: 1-1-2022
Corporate income tax		
Minimum taxation of 15% of the tax base applies for corporate income taxpayers with an annual net turnover of at least EUR 20 million (or consolidated groups regardless of the net turnover amount). However, a 10% minimum CIT rate applies for newly created entities and a 18% minimum CIT rate for credit and hydrocarbon entities.	Rate increase	Announcement: 7-10-2021 Legislation: 28-12-2021 In force from: 1-1-2022
Value-added tax		
10% VAT reduced rate applied for certain electricity supplies since June 24th 2021, extended until April 30th 2022	Rate decrease	Legislation: 21-12-2021
Other excise duties		
0,5% Special Tax on Electricity reduced rate applied on the VAT taxable amount on the electricity invoice since September 14th 2021, extended until April 30th 2022	Rate decrease	Legislation: 21-12-2021
Other taxes		
Temporary suspension of Tax on Electric Energy Production applicable during 2021 (Q3 and Q4), extended to 2022 Q1	Rate decrease	Legislation: 21-12-2021

France

TABLE.FR.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.8	15.0	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	16.6	16.9	17.1	4	394.3
VAT	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.1	7.0	19	161.1
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	23	2.9
Taxes on products, except VAT and import duties	3.7	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	4.8	4.7	4.8	5	110.1
Other taxes on production	4.1	4.5	4.1	4.2	4.4	4.5	4.6	4.5	4.6	4.6	4.6	4.9	5.2	2	120.2
Direct taxes	12.2	11.0	11.5	12.1	12.8	13.2	13.1	13.1	12.9	13.3	13.7	13.6	13.7	7	315.7
Personal income taxes	7.9	7.8	7.6	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	9.6	8	222.0
Corporate income taxes	3.0	1.8	2.3	2.6	2.7	2.7	2.6	2.6	2.6	2.9	2.7	2.8	2.7	11	62.7
Other	1.4	1.4	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.4	1.3	6	31.1
Social contributions	15.7	16.2	16.1	16.2	16.4	16.7	16.9	16.7	16.6	16.7	16.0	14.8	14.8	6	339.8
Employers'	10.7	11.0	10.9	11.1	11.2	11.3	11.4	11.2	11.1	11.2	11.1	10.1	10.0	3	231.2
Households'	5.0	5.2	5.1	5.1	5.2	5.4	5.5	5.5	5.5	5.5	4.8	4.7	4.7	15	108.6
Total	42.6	42.2	42.3	43.4	44.5	45.5	45.7	45.7	45.7	46.4	46.3	45.3	45.6	2	1049.8
B. Structure by level of government															
as % of total taxation															
Central government	36.4	33.5	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	34.8	33.8	33.1	25	347.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	11.4	12.2	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	12.8	12.8	12.8	6	134.3
Social security funds	51.9	54.1	53.2	53.3	53.0	52.7	53.1	52.6	52.3	51.7	52.0	52.9	53.6	1	562.6
EU institutions	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	16	5.1
C. Structure by economic function															
as % of GDP															
Consumption	10.6	10.6	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.6	11.7	11.6	11.4	16	263.6
Labour	21.7	22.3	22.2	22.5	23.1	23.9	24.1	24.0	24.0	24.1	24.1	23.1	23.5	5	540.7
of which on income from employment	20.2	20.7	20.6	20.9	21.6	22.2	22.4	22.2	22.2	22.3	22.2	21.3	21.5	3	496.1
Paid by employers	11.9	12.4	12.6	12.9	13.0	13.3	13.4	13.2	13.1	13.1	13.1	12.3	12.4	1	286.4
Paid by employees	8.3	8.3	7.9	8.1	8.5	9.0	9.0	9.0	9.1	9.1	9.1	9.0	9.1	14	209.7
Paid by non-employed	1.5	1.6	1.6	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.9	1.8	1.9	11	44.6
Capital	10.4	9.3	9.4	10.0	10.4	10.5	10.4	10.4	10.3	10.7	10.4	10.6	10.7	2	245.5
Income of corporations	3.0	1.8	2.5	2.8	2.8	2.9	2.8	2.8	2.8	3.1	2.9	3.0	2.9	11	67.4
Income of households	1.0	1.0	1.1	1.3	1.7	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.6	2	35.7
Income of self-employed	2.1	2.1	2.2	2.0	1.9	2.0	2.0	1.9	1.8	1.8	1.8	1.8	1.8	8	41.0
Stock of capital	4.3	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	4.4	1	101.3

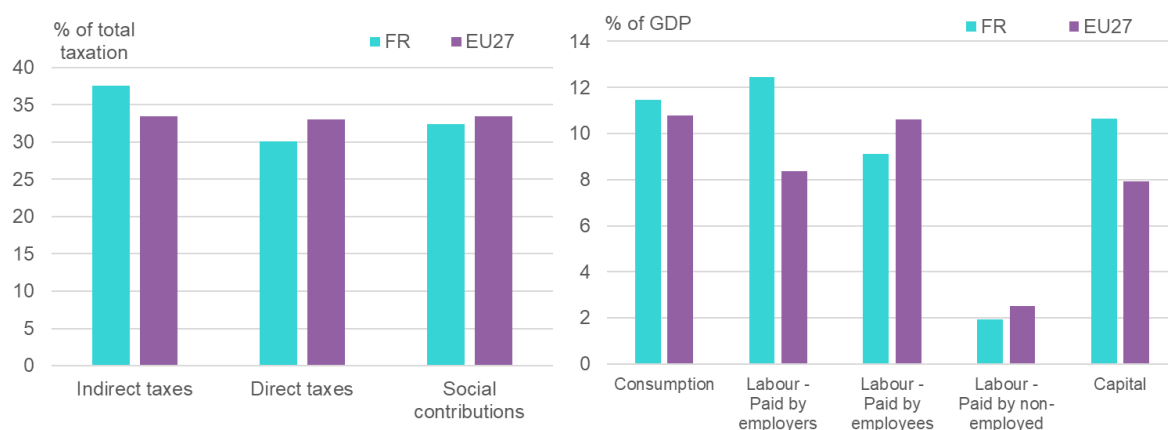
TABLE.FR.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	2.4	2.3	2.2	18	50.2
Energy	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.9	1.9	2.0	1.9	1.8	12	42.1
of which transport fuel taxes	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	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	0.2	19	5.4
Pollution and resources	0.13	0.13	0.12	0.13	0.15	0.15	0.15	0.14	0.14	0.13	0.12	0.12	0.12	10	2.7
E. Property taxes															
as % of GDP															
Taxes on property	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	4.8	4.6	4.5	4.6	1	106.0
Recurrent taxes on immovable property	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	3.0	1	69.6
Other taxes on property	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	1.6	1.5	1.5	1.6	3	36.5
F. Implicit tax rates															
%															
Consumption	13.0	16.0	16.2	16.7	16.8	16.9	17.2	17.5	17.6	18.0	18.2	18.2	18.0	16	
Labour	38.9	38.6	38.4	39.3	40.1	41.2	41.5	41.5	41.4	41.4	41.4	40.3	40.0	5	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	1.5	1.5	1.1		26.1
Tax expenditure component	0.2	0.3	0.3	0.3	0.4	0.4	0.5	0.6	0.6	0.6	0.7	0.7	0.5		11.7
Transfer component	0.4	0.6	0.5	0.4	0.3	0.2	0.5	0.6	0.5	0.6	0.8	0.8	0.6		14.3
Total tax revenue adjusted for payable tax credits	42.4	41.8	42.0	43.1	44.1	45.1	45.2	45.0	45.0	45.7	45.5	44.6	45.1		1038.0

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH FR.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.FR.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Transformation of the Personal Services Tax credit	Neutral	Legislation: 31-12-2021 In force from: 01-01-2022
PIT's impact of the deferment of the suppression of a tax niche on the excise tax on energy commodities' consumption concerning unroaded diesel	Neutral	Legislation: 19-07-2021 In force from: 19-07-2021
Corporate income tax		
Impact of the excise tax on final electricity consumption reduction on corporate tax (reduction in charges for companies)	Neutral	Legislation: 31-12-2021 In force from: 01-02-2022
Allow the carry back, without limit of amount, of the deficit recorded in respect of the first deficit year closed as from 30/06/2020 and until 30/06/2021 on the possible profits of the 3 previous years.	Neutral	Legislation: 19-07-2021 In force from: 19-07-2021
CIT's impact of the deferment of the suppression of a tax niche on the excise tax on energy commodities' consumption concerning unroaded diesel	Neutral	Legislation: 19-07-2021 In force from: 19-07-2021
Value-added tax		
Impact of the reduction of the excise tax on final electricity consumption on VAT (reduction of the VAT base)	Neutral	Legislation: 31-12-2021 In force from: 01-02-2022
Environmentally-related taxes		
A reduction of the excise tax on final electricity consumption in order to limit any increase in the regulated electricity sales tariffs (TRVE) to 4%, for one year.	Rate decrease	Legislation: 31-12-2021 In force from: 01-02-2022
Deferment of the suppression of a tax niche on the excise tax on energy commodities' consumption concerning unroaded diesel	Base broadens	Legislation: 19-07-2021 In force from: 19-07-2021

Croatia

TABLE.HR.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	17.8	16.9	17.4	16.9	17.9	18.4	18.4	19.0	19.1	19.3	19.7	19.8	18.8	2	9.5
VAT	11.8	11.2	11.3	11.2	12.2	12.4	12.4	12.6	12.7	13.0	13.2	13.4	12.6	1	6.3
Taxes and duties on imports excluding VAT	0.5	0.5	0.5	0.5	0.5	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Taxes on products, except VAT and import duties	4.4	4.2	4.5	4.2	4.2	4.5	4.7	5.0	5.1	5.1	5.3	5.1	4.9	4	2.4
Other taxes on production	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.3	1.3	1.1	1.1	1.2	1.3	16	0.6
Direct taxes	7.2	7.3	6.6	6.3	6.2	6.6	6.2	6.1	6.4	6.2	6.3	6.5	6.5	25	3.3
Personal income taxes	3.8	3.8	3.4	3.4	3.6	3.9	3.8	3.5	3.6	3.2	3.5	3.6	3.6	24	1.8
Corporate income taxes	2.9	2.5	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	13	1.1
Other	0.6	0.9	1.2	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.7	12	0.3
Social contributions	11.8	12.1	11.9	11.8	11.5	11.3	11.8	11.6	11.5	11.5	11.5	11.3	11.7	14	5.9
Employers'	6.2	6.4	6.3	6.1	5.9	5.7	6.1	6.1	5.7	5.7	5.6	5.4	5.6	16	2.8
Households'	5.6	5.7	5.6	5.6	5.7	5.7	5.7	5.5	5.7	5.8	5.9	5.8	6.1	10	3.1
Total	36.8	36.3	35.8	35.0	35.6	36.3	36.4	36.6	37.0	37.0	37.6	37.6	37.0	13	18.6
B. Structure by level of government															
as % of total taxation															
Central government	55.5	53.8	54.8	54.3	54.8	55.2	54.1	56.2	56.9	57.4	57.3	57.8	55.9	18	10.4
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	12.5	12.9	12.1	12.1	12.8	13.4	13.1	11.8	11.8	11.2	11.8	12.0	12.2	8	2.3
Social security funds	32.0	33.3	33.2	33.7	32.4	31.2	32.4	31.7	31.0	31.1	30.7	30.0	31.5	14	5.9
EU institutions	:	:	:	:	:	0.1	0.4	0.3	0.3	0.3	0.2	0.2	0.4	24	0.1
C. Structure by economic function															
as % of GDP															
Consumption	17.1	16.3	16.9	16.4	17.4	17.8	17.8	18.3	18.5	18.7	19.0	19.1	18.2	1	9.1
Labour	14.8	15.5	15.2	14.5	14.5	14.4	14.9	14.2	13.8	13.5	13.8	13.6	14.1	23	7.1
of which on income from employment	14.7	15.4	15.1	14.5	14.4	14.3	14.8	14.1	13.7	13.4	13.7	13.5	14.0	22	7.0
Paid by employers	6.2	6.4	6.3	6.1	5.9	5.7	6.1	6.1	5.7	5.7	5.6	5.4	5.6	20	2.8
Paid by employees	8.5	9.0	8.8	8.3	8.5	8.7	8.6	8.0	8.0	7.7	8.0	8.1	8.4	16	4.2
Paid by non-employed	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	0.1
Capital	4.8	4.4	3.7	4.1	3.8	4.0	3.7	4.1	4.7	4.7	4.8	4.8	4.7	21	2.4
Income of corporations	2.9	2.5	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	15	1.1
Income of households	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	0.7	0.7	0.7	0.7	12	0.3
Income of self-employed	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	0.6	22	0.3
Stock of capital	1.2	1.2	1.1	1.2	1.1	1.2	1.2	1.3	1.2	1.1	1.2	1.2	1.2	18	0.6

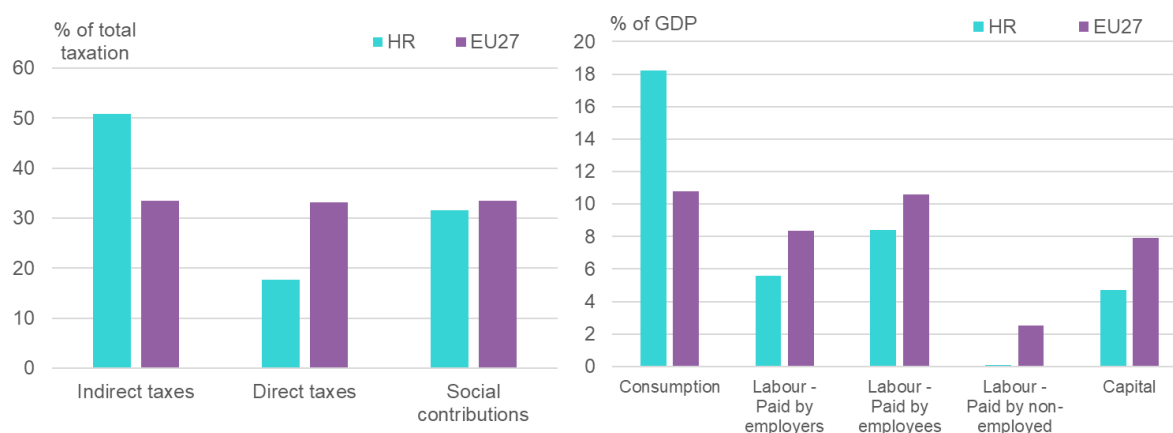
TABLE.HR.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.8	2.8	3.0	2.6	2.5	2.8	3.1	3.3	3.4	3.5	3.5	3.5	3.3	2	1.6
Energy	1.8	2.0	2.2	1.8	1.7	2.0	2.3	2.5	2.6	2.6	2.7	2.7	2.5	4	1.3
of which transport fuel taxes	0.9	0.9	1.8	1.7	1.7	1.9	2.1	2.2	2.3	2.2	2.2	2.0	2.3	1	
Transport	1.0	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	7	0.4
Pollution and resources	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.04	15	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.2	1.1	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.1	1.1	14	0.5
Recurrent taxes on immovable property	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	13	0.3
Other taxes on property	0.5	0.5	0.4	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.4	0.4	19	0.2
F. Implicit tax rates															
%															
Consumption	13.0	20.4	21.0	19.9	20.8	21.1	21.2	21.9	22.1	22.5	22.8	22.8	23.1	3	
Labour	31.2	31.4	31.5	30.9	30.8	31.3	32.1	31.0	30.3	29.6	29.6	29.8	28.1	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	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH HR.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.HR.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
When determining the right to use additional personal tax deduction on the basis of the dependent family members, receipts received by natural persons (dependent persons) on the basis of donations are not taken into account.	Neutral	Legislation: 12-03-2021- In force from: 13-03-2021-
Additional one-time payments paid to pensioners are not taken into account during determination of the right to increase a personal deduction for a dependent (family) members who received such payments.	Neutral	Legislation: 23-04-2021- In force from: 24-4-2021-
Corporate income tax		
An extension of the deadline for filing the profit (CIT) tax returns by the end of June (30.06.2021.)	Neutral	Legislation: 12-03-2021- In force from: 13-03-2021-
Value-added tax		
Imports of goods done by or on behalf the European Commission in order to respond to COVID-19 measures are exempt from VAT obligation, unless the imported goods are used for further deliveries (exports) for an adequate fee from the European Commission.	Neutral	Legislation: 29-09-2021- In force from: 01-10-2021-
Payments of VAT with the right to deduct the pre-tax in the manner and under the conditions prescribed by a special regulation on VAT taxation are exempt for supplies of goods or services to the European Commission in response to COVID-19 measures, unless purchased goods or services are used for further deliveries (selling/exporting) for a fee from the European Commission.	Neutral	Legislation: 29-09-2021- In force from: 01-10-2021-

Italy

TABLE.IT.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.7	13.5	14.0	14.1	15.3	14.9	15.4	15.2	14.5	14.6	14.6	14.5	13.9	12	230.5
VAT	5.7	5.5	6.0	6.0	5.9	5.8	5.9	6.1	6.0	6.2	6.2	6.2	6.0	25	99.8
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	2.0
Taxes on products, except VAT and import duties	4.7	5.0	4.9	5.1	5.4	5.4	5.6	5.3	5.5	5.3	5.3	5.2	4.9	3	81.3
Other taxes on production	3.1	2.9	2.9	2.9	3.8	3.6	3.7	3.6	2.8	2.9	3.0	2.9	2.9	5	47.4
Direct taxes	14.7	14.9	14.3	14.2	14.9	15.2	14.7	14.7	14.9	14.5	14.1	14.5	15.2	6	251.9
Personal income taxes	11.3	11.2	11.3	11.1	11.8	11.9	11.9	12.1	11.8	11.7	11.6	11.8	12.6	4	207.6
Corporate income taxes	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	1.9	2.0	2.1	19	34.1
Other	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.7	0.7	0.6	0.6	13	10.2
Social contributions	12.7	13.2	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	13.5	11	223.5
Employers'	8.6	9.1	9.0	8.8	8.8	8.8	8.7	8.7	8.5	8.5	8.7	8.8	9.0	6	149.4
Households'	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.2	4.2	4.3	4.4	4.5	17	74.2
Total	41.1	41.5	41.2	41.1	43.1	43.2	42.9	42.8	42.1	41.8	41.6	42.2	42.7	5	706.0
B. Structure by level of government															
as % of total taxation															
Central government	57.2	57.2	57.4	57.5	57.9	58.2	57.9	57.7	59.5	59.0	58.2	58.3	58.3	16	411.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	11.5	10.8	10.8	11.0	11.7	11.3	11.8	11.4	9.9	10.0	10.2	10.0	9.6	10	67.8
Social security funds	31.0	31.7	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	31.7	13	223.5
EU institutions	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	0.4	20	3.0
C. Structure by economic function															
as % of GDP															
Consumption	10.0	10.1	10.6	10.7	11.1	10.8	11.1	11.1	11.2	11.2	11.2	11.2	10.7	20	176.4
Labour	20.8	21.4	21.5	21.1	21.6	21.6	21.3	21.1	20.6	20.7	20.9	21.5	22.2	7	367.9
of which on income from employment	18.4	18.9	18.8	18.4	18.7	18.7	18.3	18.1	17.6	17.7	17.9	18.4	18.9	6	313.3
Paid by employers	10.2	10.5	10.4	10.3	10.3	10.2	10.0	9.7	9.3	9.4	9.6	9.8	10.0	6	164.8
Paid by employees	8.2	8.3	8.3	8.1	8.4	8.5	8.3	8.4	8.3	8.3	8.3	8.6	9.0	15	148.6
Paid by non-employed	2.4	2.6	2.7	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.1	3.3	3	54.5
Capital	10.3	10.0	9.2	9.3	10.5	10.7	10.5	10.6	10.3	10.0	9.6	9.5	9.8	4	161.7
Income of corporations	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	2.5	14	40.8
Income of households	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	1.4	4	22.5
Income of self-employed	3.5	3.2	3.2	3.2	3.4	3.3	3.2	3.4	3.3	3.2	3.2	3.1	3.2	2	52.1
Stock of capital	1.9	2.7	2.2	2.3	2.9	3.0	3.1	3.1	3.2	3.0	2.8	2.7	2.8	8	46.3

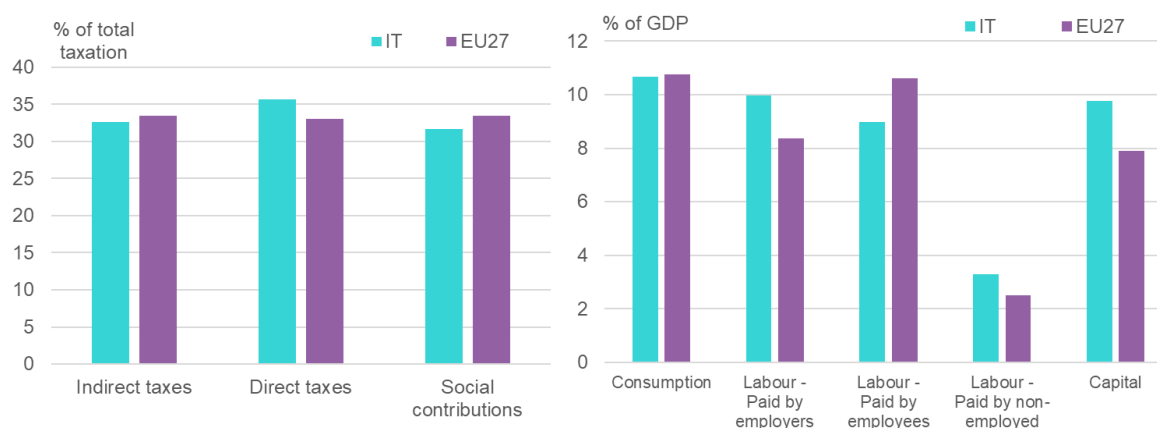
TABLE.IT.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.6	2.8	2.8	3.0	3.5	3.4	3.6	3.4	3.5	3.3	3.3	3.2	3.0	6	50.2
Energy	2.0	2.2	2.2	2.4	2.8	2.8	2.9	2.7	2.9	2.7	2.7	2.6	2.4	5	40.3
of which transport fuel taxes	1.3	1.4	1.4	1.4	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.3	13	
Transport	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	10	9.3
Pollution and resources	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.03	0.03	0.04	16	0.6
E. Property taxes															
as % of GDP															
Taxes on property	1.7	2.1	1.8	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.4	2.4	7	40.1
Recurrent taxes on immovable property	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	1.4	1.4	1.5	4	24.4
Other taxes on property	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	1.0	6	15.8
F. Implicit tax rates															
%															
Consumption	13.0	14.4	15.1	15.3	15.7	15.4	15.9	15.8	16.1	16.0	16.0	16.2	15.8	24	
Labour	43.7	43.6	43.9	43.4	44.0	44.2	43.6	43.4	42.5	42.7	42.7	43.3	44.1	1	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6	0.8		12.5
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.5	0.5	0.5	0.5	0.5	0.6		10.5
Transfer component	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.1	0.1	0.1		2.0
Total tax revenue adjusted for payable tax credits	41.1	41.5	41.2	41.1	43.1	43.2	42.6	42.3	41.6	41.3	41.1	41.7	42.1		695.5

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH IT.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.IT.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
<p>Reform of PIT (IRPEF): changes in the tax schedules, from 5 tax rates (23%, 27%, 38%, 41%, 43%) to 4 tax rates (23%, 25%, 35%, 43%) with different thresholds. New design of the tax credits for employees, pensioners and other incomes. Monthly EUR 100 payable tax credit regarding employees reduced to an income level up to EUR 15 000. If the income is between EUR 15 001 and EUR 28 000, the EUR 100 tax credit can be assigned whether the sum of the other tax credit is above the tax liability. Local governments should set by 31st march 2022 the new rates for the additional tax rates. The tax credit for spouse and children has been replaced by the so called "assegno unico e universale", a single allowance represented by a monthly cash-transfer, based on some parameters and calculated on the ISEE (i.e. equivalent economic status indicator). Main beneficiaries of the PIT reform will be the middle-income class.</p>	Rate decrease	Legislation: 2021-12-30 In force from: 2022-01-01
<p>Tax credits of up to 110% for restructuring of domestic buildings aimed at improving energy efficiency and structural and seismic resilience (Superbonus) are extended until 31/12/2025 for some categories. The tax credits is 110% until 2023, 70% for 2024 and 65% for 2025. The measure is benefitted by households over 4 years, or alternatively the credit can be transferred. Revenue changes reported in columns (Q-T) represent the overall financial effect of the measure.</p>	Base narrows	Legislation: 2021-12-30 In force from: 2022-01-01
<p>The building renovation tax credit has been extended to 31/12/2024. The allowance consists of the 50% of expenses up to EUR 96 000.</p>	Base narrows	Legislation: 2021-12-30 In force from: 2022-01-01
<p>The energy requalification tax credit "Ecobonus" has been extended to 31/12/2024. The tax credit depends on the type of requalification, it could be 65% or 50%</p>	Base narrows	Legislation: 2021-12-30 In force from: 2022-01-01
<p>The building facades restoration tax credit has been extended to 31/12/2022 in the extent of the 60% of expenses (previously 90%).</p>	Base narrows	Legislation: 2021-12-30 In force from: 2022-01-01
<p>The furniture and large appliances purchase tax credit has been extended to 31/12/2024 in the extent of 50% up to EUR 10 000 euros for 2022, up to EUR 5 000 for 2023 and 2024.</p>	Base narrows	Legislation: 2021-12-30 In force from: 2022-01-01
<p>New tax credit, for the 2022, of 75% of expenses for removal of architectural barriers. The tax credit is applicable up to the limit of EUR 50 000 for unifamiliar building, EUR 40 000 for each unit in buildings with more than 2 and less than 8 housing units, EUR 30 000 euros for each unit for buildings with more than 8 housing units. The measure is benefitted by households over 5 years, or alternatively the credit can be sold discounted.</p>	Base narrows	Legislation: 2021-12-30 In force from: 2022-01-01

Social security contributions: Employee

Decrease in rate of social security contributions from 9.19% to 8.39% (-0.8) for employees having income up to EUR 35 000. The measure is temporary, in force from 1/1/2022 until 31/12/2022 and does not apply to domestic workers.

Rate decrease

Legislation: 2021-12-30
In force from: 2022-01-01

Corporate income tax

New rules for the "patent box" regime: R&D expenditures related to IP assets benefit from a 110% increase of the deductible value. The eligible intangible assets are: software protected by copyright; patents, business and technical industrial know how; other legally protected IP, such as designs and models. Brands are not included. It is possible to cumulate the new patent box regime with the tax credit on R&D.

Rate decrease

Legislation: 2021-12-30
In force from: 2022-01-01

The tax credit for investments cost related to new, innovative and intangible assets (industry 4.0) has been extended up to 2025. 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 and up to EUR 10 million; 10% over the maximum threshold of EUR 10 million and up to EUR 20 million. For intangible assets the tax credit is estimated at 20% of investment cost up to the maximum threshold of EUR 1 million, until 31/12/2023, from 1/1/2024 up to 31/12/2024, the percentage decreases to 15%, while for investments from 1/1/2025 until 31/12/2025, the tax credit is estimated at 10% up to the maximum threshold of EUR 1 million.

Neutral

Legislation: 2021-12-30
In force from: 2022-01-01

The tax credit for R&D, green transition and innovative technology investments cost, introduced for 2020, has been extended to 2031. For 2022, same rules of 2021 apply, while from 1/1/2023 they change. The amount of the tax credit for research, industrial research and experimental development is extended up to the end of 2031, but from 2023 the rate amounts to 10% up to 5 million of euros; a 10% tax credit for technological innovation and for design activities is applied to investments up to 2 million euros until 2023, while starting from 2024 the rate will be set at 5% with the same upper bound; the tax credit for digital innovation 4.0 and ecological transition is set to 15% until 2022 for investments up to EUR 2 million, 10% in 2023 and 5% in 2024-2025, both with an upper threshold of EUR 4 million.

Neutral

Legislation: 2021-12-30
In force from: 2022-01-01

The measure introduced in 2021, according to which the subject stemming from a merger is entitled to enjoy deferred tax asset and ACE surpluses accrued before the merger, is extended until 30/06/2022 and it has been introduced a limit up to EUR 500 million.

Base narrows

Legislation: 2021-12-30
In force from: 2022-01-01

Other corporate taxes

Abolition of the payment of regional tax on productive activities (IRAP), for self-employed workers engaged in arts, crafts and professions.	Base narrows	Legislation: 2021-12-30 In force from: 2022-01-01
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Value-added tax

A decrease in VAT rate from 22% to 10% for feminine hygiene products (tampons)	Rate decrease	Legislation: 2021-12-30 In force from: 2022-01-01
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Environmentally-related taxes

Payments related to new environmental charges including the introduction of plastic and sugar tax are postponed to 1/1/2023	New tax	Legislation: 2021-12-30 In force from: 2022-01-01
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Cyprus

TABLE.CY.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax	as % of GDP														
Indirect taxes	16.7	14.4	14.4	13.7	14.0	13.8	15.0	15.0	14.9	15.0	15.2	14.7	13.7	15	2.9
VAT	9.6	8.3	8.2	7.7	8.1	7.8	8.7	8.4	8.7	8.5	9.0	9.0	8.3	10	1.8
Taxes and duties on imports excluding VAT	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	17	0.0
Taxes on products, except VAT and import duties	3.4	3.3	3.4	3.5	3.4	3.7	4.0	4.3	4.1	4.3	3.9	3.5	3.1	17	0.7
Other taxes on production	2.6	2.1	2.2	2.1	2.2	2.2	2.2	2.1	1.8	2.0	2.0	2.0	2.1	11	0.5
Direct taxes	11.1	9.6	9.4	10.1	9.9	10.4	10.4	9.9	9.3	9.5	9.5	9.4	9.7	15	2.1
Personal income taxes	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.8	3.1	3.2	3.2	3.4	26	0.7
Corporate income taxes	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.7	5.9	1	1.3
Other	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	0.5	15	0.1
Social contributions	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.4	8.5	10.3	11.2	17	2.4
Employers'	4.8	5.3	5.4	5.4	5.3	5.1	5.6	5.6	5.5	5.7	5.8	7.0	7.6	8	1.6
Households'	2.2	2.5	2.6	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.7	3.3	3.6	21	0.8
Total	34.7	31.8	31.7	31.7	31.7	31.8	33.7	33.2	32.3	33.0	33.3	34.4	34.6	20	7.5
B. Structure by level of government	as % of total taxation														
Central government	77.6	73.1	72.8	73.1	73.8	74.1	73.5	72.7	73.0	72.6	72.6	68.2	66.0	8	4.9
State government (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		0.0
Local government	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	1.1	1.1	1.0	25	0.1
Social security funds	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.7	30.0	32.3	12	2.4
EU institutions	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	0.7	5	0.0
C. Structure by economic function	as % of GDP														
Consumption	14.0	12.4	12.2	11.7	12.0	11.9	13.1	12.8	12.9	12.8	13.2	12.7	11.7	13	2.5
Labour	10.0	11.1	11.3	11.4	11.5	10.8	11.4	11.5	11.3	11.5	11.7	13.5	14.6	21	3.2
of which on income from employment	10.0	11.0	11.2	11.3	11.4	10.7	11.3	11.5	11.2	11.5	11.6	13.4	14.6	19	3.1
Paid by employers	5.6	6.2	6.3	6.3	6.1	6.0	6.5	6.6	6.5	6.7	6.8	8.0	8.6	9	1.9
Paid by employees	4.4	4.8	4.9	5.0	5.3	4.7	4.8	4.9	4.8	4.7	4.8	5.4	5.9	26	1.3
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	26	0.0
Capital	10.8	8.3	8.2	8.7	8.2	9.2	9.2	8.8	8.2	8.7	8.4	8.2	8.2	7	1.8
Income of corporations	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.7	5.9	1	1.3
Income of households	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.5	0.4	18	0.1
Income of self-employed	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7	17	0.1
Stock of capital	2.3	1.5	1.7	1.5	1.7	2.0	2.0	2.2	1.7	1.7	1.5	1.4	1.3	16	0.3

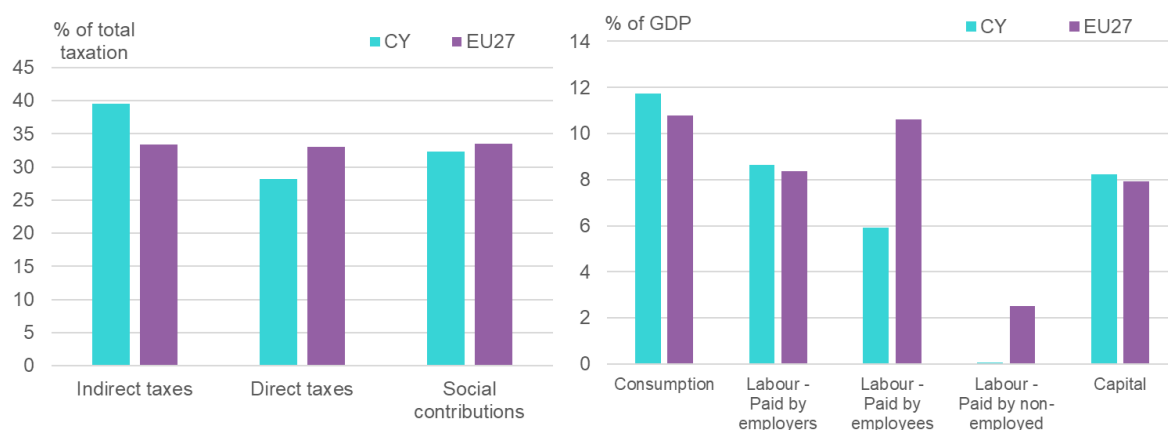
TABLE.CY.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.0	2.8	2.8	2.8	2.6	2.7	3.1	3.0	2.9	3.0	2.9	2.5	2.5	12	0.5
Energy	1.6	1.6	1.8	1.9	1.9	2.1	2.4	2.4	2.3	2.4	2.3	2.0	1.9	10	0.4
of which transport fuel taxes	1.4	1.4	1.6	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.5	1.5	9	
Transport	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	11	0.1
Pollution and resources	0.00	0.00	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.02	0.03	0.03	0.03	17	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.8	1.1	1.2	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.9	0.8	19	0.2
Recurrent taxes on immovable property	1.4	0.8	1.0	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	0.2	22	0.1
Other taxes on property	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	0.5	17	0.1
F. Implicit tax rates															
%															
Consumption	13.0	17.1	16.7	15.7	15.8	15.2	16.6	16.4	16.7	16.7	17.4	17.0	16.7	22	
Labour	22.2	22.7	23.2	23.1	23.2	22.7	24.6	25.4	25.4	25.8	26.0	29.4	31.0	21	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	1.2	0.0		0.0
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	1.2	0.0		0.0
Transfer component	:	:	:	:	:	:	:	:	:	:	:	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	33.2	34.6		7.5

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH CY.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.CY.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
An income tax credit calculated on the voluntarily reduction of rental income 50% under certain circumstances, as a covid measure.	Neutral	Legislation: 2021-03-19 In force from: 2021-01-01
According to the Income Tax Law amendment, a withholding at a rate of 10% shall apply on outbound royalty payments for rights granted for use inside and outside Cyprus, to foreign tax residents (companies or individuals), who are not engaged in any business in Cyprus.	Rate increase	In force from: 2022-12-31
Law amendment which provides for a further one year extension on the exemption from taxation of the sale of immovable property to repay non performing bank loans.	Base narrows	Legislation: 2021-12-03
Social security contributions: Employer		
According to the amendment Law (102(I)/2021) of Law (76(I)/2016) for the Settlement of Contributions Overdue, contributions due up to March of 2021 can be paid with a settlement of up to 54 instalments provided that after 31/03/2021 all current contributions are paid. If overdue contributions are payable with a settlement of less than 54 instalments there is a discount on the additional charge for late payment imposed up to March 2021. If overdue contributions are payable lump-sum there is no charge for late payment imposed up to March 2021.	Neutral	Announcement: 2021-12-21 Legislation: 2021-12-21 In force from: First instalments in April 2022
Social security contributions: Self-employed		
According to the amendment Law (102(I)/2021) of Law (76(I)/2016) for the Settlement of Contributions Overdue, contributions due up to the last trimester of 2020 can be paid with a settlement of up to 54 instalments provided that after the last trimester of 2020 all current contributions are paid. If overdue contributions are payable with a settlement of less than 54 instalments there is a discount on the additional charge for late payment imposed up to the last trimester of 2020. If overdue contributions are payable lump-sum there is no charge for late payment imposed up to the last trimester of 2020.	Neutral	Announcement: 2021-12-21 Legislation: 2021-12-21 In force from: First instalments in April 2022
Corporate income tax		
Law amendment which provides for a further one year extension on the exemption from taxation of the sale of immovable property to repay non performing bank loans.	Base narrows	Legislation: 2021-12-03
According to the Income Tax Law amendment, a withholding at a rate of 10% shall apply on outbound royalty payments for rights granted for use inside and outside Cyprus, to foreign tax residents (companies or individuals), who are not engaged in any business in Cyprus.	Rate increase	In force from: 2022-12-31

Description of measure	Change	Date
A company established or registered under any in force Law in the Republic, the control and management of which is exercised outside the Republic, is considered to be a resident of the Republic, unless the company is considered tax resident in any other state.	Neutral	Announcement: 2021-12-21 Legislation: 2021-12-09
Other corporate taxes		
<p>According to the Special Defence Contribution Law amendments, Cyprus will apply withholding tax on certain outbound payments [dividends at the rate of 17%, interest at the rate of 30% and royalties at the rate of 10%], if the recipient is a company in an EU blacklisted jurisdiction:</p> <ul style="list-style-type: none"> • a withholding tax at the rate of 17% shall apply on dividends received by a company in scope from a Cyprus resident company in which participation is directly either with more than 50% in the voting rights, or more that 50% in the capital or is entitled to receive more that 50% of the profits. • a withholding tax at the rate of 30% shall apply on 'passive' interest received or credited to a company in scope, from a Cyprus resident company. Certain exemptions apply. 	Rate increase	In force from: 2022-12-31
Value-added tax		
According to the amending Law 72(I)/2021, the Seventh Schedule was amended (exception of vehicle inspection training)	Base narrows	Legislation: 2021-04-26
<p>According to article 2 of amending Law 80(I)/2021 the article 45 of the basic VAT law was amended so to defined as the last date of payment for the tax due for the submitting tax returns concerning periods with due dates 10/4/2020, 27/4/2020,10/5/2020, 27/5/2020,10/6/2020, 27/6/2020 and 27/07/2020. Also the article 45B of the basic VAT law was amended so to be defined as the last date of submitting recapitulative statement ending in 31/03/2020, 30/4/2020 and 31/5/2020.</p>	Neutral	Legislation: 2021-04-29
According to 181(I)/2020 of the Basic Law of VAT was amended in various articles such as 9,10,13 First and Sixth Schedule.	Neutral	Legislation: 2021-12-06 In force from: 2021-07-01
According to the amending Law 182(I)/2021, the article 2 of the Basic Law of VAT was amended by the replacement, in the definition of the term Restructuring, of the phrase "within six (6) years" with the phrase "within seven (7) years".	Neutral	Legislation: 2021-12-06
According to the article 2 of amending Law 229/2021, the seventh Schedule of the VAT basic Law was amended (exception of aircraft engineers, aircraft pilots, cabin crew attestations).	Rate decrease	Legislation: 2021-05-28

Description of measure	Change	Date
According to the article 2 of amending Law 525/2021 the Fifth Schedule of the VAT basic Law was amended by adding a new paragraph 18, regarding the reduced rate of 5% of electricity supply for specific beneficiaries. According to the article 3 of amending Law 525/2021 the Twelve Schedule was amended by adding a new paragraph 6, regarding the reduced rate of 9% of electricity supply for specific beneficiaries.	Rate decrease	Legislation: 2021-12-21 In force from: 1-11-2021 1-11-2021
Regulations (500/2021) issued and will be referred to as those on Value Added Tax (Special Scheme for Distance Sales of Goods Imported from Third Countries or Third Parties Countries) Regulations of 2021	Neutral	Legislation: 2021-12-10 In force from: 2021-07-01
Regulations (501/2021) issued and will be referred to as those on Value Added Tax (Special Scheme for Intra-Community Distance Sales of Goods, for Deliveries of Goods within the Republic Carrying Out Through Electronic Interfaces Facilitate These Deliveries and for Services Provided by Subjects to Tax Persons Established within the Republic but not Established in the State Consumption Member) Regulations of 2021.	Neutral	Legislation: 2021-12-10 In force from: 2021-07-01
Regulations (503/2021) were issued and will be referred to as those on Value Added Tax (Special Scheme for Services Provided by Non-established Community Taxable Persons) Regulations 2021	Neutral	Legislation: 2021-12-10 In force from: 2021-07-01
According to the amending Law 5(l)/2021 article 45 of the Basic Law of VAT was amended: the right to suspend the obligation to pay VAT was granted, for the taxpayers registered in the VAT Register whose defined tax periods ending 31/12/2020 and 31/1/2021 can be paid in three (3) equal installments payable on 10/4/2021, 10/5/2021 and 10/6/2021. It applies to taxpayers that are included in specific nace codes.	Neutral	Announcement: 2021-02-09
According to article 2 of amending Law 263/2021, the sixth Schedule of the Basic Vat Law was amended by adding a new phrase at the end of the article 24 after the phrase COVID-19.	Rate decrease	Legislation: 2021-06-25 In force from: 2020-12-23

Description of measure	Change	Date
Health-related taxes		
<p>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) began on the 1st of June 2019 and the second (final) phase began on 1st June 2020 (inpatient services, allied health professionals, A&E/Ambulance services and preventive dental care) . The estimated figures shown for Years 1-4 refer to the estimated total GHS contributions for Years 2022-2025 (in million euros)</p>	<p>Rate increase; base broadens</p>	<p>Announcement: 2017-06-26 Legislation: 2017-06-26 In force from: 2019-03-01</p>

Latvia

TABLE.LV.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.9	11.2	12.3	12.7	12.7	13.1	13.5	13.7	14.2	14.1	14.5	14.1	14.3	9	4.2
VAT	6.3	5.9	6.6	7.0	7.2	7.4	7.6	7.6	8.0	8.0	8.4	8.6	8.6	8	2.5
Taxes and duties on imports excluding VAT	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	16	0.0
Taxes on products, except VAT and import duties	3.7	4.3	4.4	4.4	4.2	4.4	4.4	4.6	4.7	4.6	4.8	4.3	4.4	8	1.3
Other taxes on production	0.7	0.9	1.1	1.2	1.2	1.1	1.3	1.3	1.3	1.3	1.1	1.0	1.1	19	0.3
Direct taxes	9.0	7.0	7.4	7.5	7.7	7.8	7.8	7.8	8.3	8.6	7.4	7.0	7.2	23	2.1
Personal income taxes	5.9	5.3	6.2	5.8	5.7	5.8	5.9	5.9	6.3	6.6	6.0	6.5	6.1	18	1.8
Corporate income taxes	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	27	0.2
Other	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	21	0.1
Social contributions	7.9	9.2	8.6	8.9	8.7	8.5	8.4	8.3	8.1	8.4	9.1	9.5	10.0	22	3.0
Employers'	5.7	6.6	6.4	6.3	6.1	6.1	5.8	5.8	6.0	6.0	6.4	6.7	7.0	12	2.1
Households'	2.2	2.5	2.2	2.7	2.6	2.4	2.6	2.4	2.2	2.4	2.7	2.8	3.0	23	0.9
Total	27.8	27.4	28.3	29.1	29.1	29.4	29.7	29.8	30.7	31.1	31.0	30.6	31.5	22	9.3
B. Structure by level of government															
as % of total taxation															
Central government	52.2	47.9	48.9	49.7	50.9	52.0	52.2	52.8	53.8	53.0	52.6	49.8	50.8	20	4.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	18.8	18.2	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	18.2	19.6	17.8	4	1.7
Social security funds	28.4	33.5	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	28.5	30.0	30.9	16	2.9
EU institutions	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	0.7	0.6	0.6	9	0.1
C. Structure by economic function															
as % of GDP															
Consumption	10.1	10.3	11.2	11.6	11.6	12.0	12.3	12.6	13.1	13.1	13.5	13.2	13.4	7	4.0
Labour	13.7	14.3	14.3	14.2	13.9	13.8	13.8	13.6	13.8	14.3	14.4	15.0	15.7	20	4.6
of which on income from employment	13.6	14.1	14.0	13.9	13.6	13.5	13.4	13.3	13.5	13.9	14.1	14.6	15.3	18	4.5
Paid by employers	5.7	6.7	6.4	6.3	6.1	6.2	5.8	5.9	6.0	6.0	6.4	6.7	7.0	13	2.1
Paid by employees	7.9	7.5	7.6	7.6	7.6	7.3	7.6	7.5	7.5	7.9	7.7	8.0	8.3	19	2.4
Paid by non-employed	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	21	0.1
Capital	4.0	2.7	2.8	3.4	3.6	3.6	3.6	3.5	3.7	3.7	3.0	2.4	2.5	27	0.7
Income of corporations	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	27	0.2
Income of households	0.0	0.0	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.7	0.1	23	0.0
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	24	0.1
Stock of capital	0.9	1.0	1.3	1.4	1.5	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	15	0.4

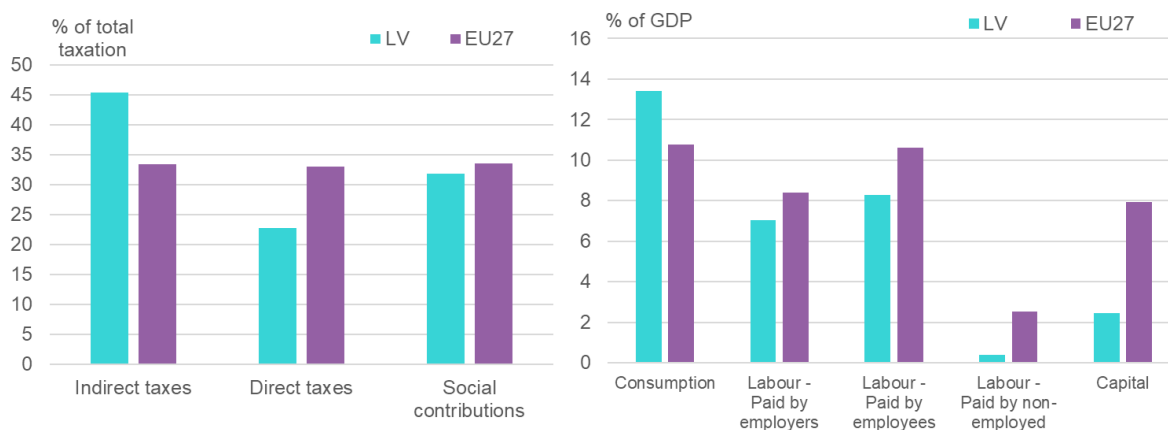
TABLE.LV.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.1	2.6	3.0	3.1	3.0	3.2	3.3	3.5	3.6	3.5	3.4	2.9	3.1	5	0.9
Energy	1.8	2.4	2.5	2.5	2.5	2.6	2.8	3.0	3.0	3.0	2.9	2.5	2.6	3	0.8
of which transport fuel taxes	1.5	2.0	2.0	1.9	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.9	2	
Transport	0.2	0.2	0.3	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.4	0.4	15	0.1
Pollution and resources	0.06	0.06	0.07	0.08	0.08	0.09	0.09	0.09	0.07	0.10	0.11	0.10	0.12	9	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.2	1.2	1.1	1.0	1.0	1.0	17	0.3
Recurrent taxes on immovable property	0.4	0.5	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.8	11	0.2
Other taxes on property	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	21	0.1
F. Implicit tax rates															
%															
Consumption	13.0	15.3	15.7	16.7	17.0	17.1	17.7	18.4	19.1	19.1	20.1	19.9	20.8	9	
Labour	28.4	30.4	32.9	34.1	34.2	32.5	31.5	30.0	29.4	29.9	29.5	29.9	29.6	23	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	27.8	27.4	28.3	29.1	29.1	29.4	29.7	29.8	30.7	31.1	31.0	30.6	31.5		9.3

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH LV.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.LV.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Increase of DNTM and NTM for pensioners. As of 01.01.2022. DNTM from EUR 300 to EUR 350 per month and NTM for pensioners from EUR 330 to EUR 350 per month As of 01.07.2022. DNTM and NTM for pensioners from EUR 350 to EUR 500 per month.	Base narrows	Announcement: 04-12-2021- Legislation: 16-11-2021- In force from: 01-01-2022-
Increase of the employer's health service limit. Inclusion of the employer's health service in the benefits provided for in collective agreements with a limit of EUR 480 per year.	Base narrows	Announcement: 04-12-2021- Legislation: 16-11-2021- In force from: 01-01-2022-
Personal income tax: Unincorporated businesses/Self-employment income		
Self-employed personal income tax advance payments deferred for 2022	Neutral	Announcement: 01-12-2021- Legislation: 25-11-2021- In force from: 02-12-2021-
The norm restricting expenditures has been abolished for self-employed	Base narrows	In force from: 07-01-2022-
Corporate income tax		
Exclusion of interest payments from taxable base for taxation periods of 2021 and 2022	Base narrows	Announcement: 01-12-2021- Legislation: 25-11-2021- In force from: 02-12-2021-
Value-added tax		
Reduction of VAT rate to 5% for books, press and other mass media issued in the form of printed or electronic publication	Rate decrease	Announcement: 04-12-2021- Legislation: 15-11-2021- In force from: 01-01-2022-
The requirements has been clarified for applying the reduced VAT rate to medical equipment, aids and other appliances normally intended to alleviate or treat disability, for the exclusive personal use of the disabled, including the repair of such goods.	Neutral	In force from: 22-03-2021-
Other taxes		
Increase of the maximum SSC object from EUR 62 800 to EUR 78 100	Base broadens	Announcement: 04-12-2021- Legislation: 16-11-2021- In force from: 01-01-2022-

Lithuania

TABLE.LT.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.9	11.8	12.0	11.8	11.3	11.2	11.4	11.9	11.9	11.8	11.7	11.8	11.8	20	5.9
VAT	7.9	7.3	7.8	7.8	7.5	7.5	7.6	7.7	7.8	7.8	7.7	7.9	7.9	12	3.9
Taxes and duties on imports excluding VAT	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	12	0.1
Taxes on products, except VAT and import duties	3.1	3.6	3.3	3.1	2.9	2.9	2.9	3.2	3.3	3.3	3.3	3.2	3.2	16	1.6
Other taxes on production	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	0.4	26	0.2
Direct taxes	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.7	8.9	8.8	17	4.3
Personal income taxes	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.9	4.0	3.9	4.1	7.2	7.1	13	3.5
Corporate income taxes	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.6	24	0.8
Other	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Social contributions	9.5	12.5	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.7	10.2	21	5.1
Employers'	7.8	8.4	7.4	7.1	7.1	7.2	7.4	7.8	8.2	8.3	8.5	0.7	0.7	26	0.3
Households'	1.6	4.1	4.2	3.9	3.6	3.6	3.6	3.8	3.9	3.9	4.1	9.0	9.6	3	4.7
Total	30.6	30.2	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.4	30.0	30.3	30.8	23	15.3
B. Structure by level of government															
as % of total taxation															
Central government	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.6	55.9	66.1	64.9	9	9.9
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.1	1.1	23	0.2
Social security funds	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.4	42.1	31.9	33.2	11	5.1
EU institutions	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	3	0.1
C. Structure by economic function															
as % of GDP															
Consumption	11.2	11.0	11.2	11.1	10.6	10.6	10.8	11.3	11.3	11.4	11.3	11.3	11.4	17	5.7
Labour	15.0	15.2	14.1	13.5	13.2	13.3	13.6	14.3	14.8	14.7	15.4	15.4	15.9	19	7.9
of which on income from employment	14.2	13.8	12.5	12.0	12.0	12.2	12.5	13.1	13.6	13.5	14.1	14.0	14.3	21	7.1
Paid by employers	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.5	0.7	0.7	27	0.3
Paid by employees	6.3	5.4	5.0	4.9	4.8	5.0	5.0	5.3	5.4	5.2	5.6	13.3	13.6	2	6.7
Paid by non-employed	0.9	1.4	1.6	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.6	15	0.8
Capital	4.3	4.0	2.9	2.6	3.1	3.0	3.1	3.4	3.5	3.3	3.4	3.5	3.5	24	1.8
Income of corporations	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.6	25	0.8
Income of households	0.5	0.8	0.5	0.5	0.6	0.6	0.5	0.6	0.7	0.7	0.8	0.9	0.8	9	0.4
Income of self-employed	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	18	0.3
Stock of capital	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	0.5	26	0.2

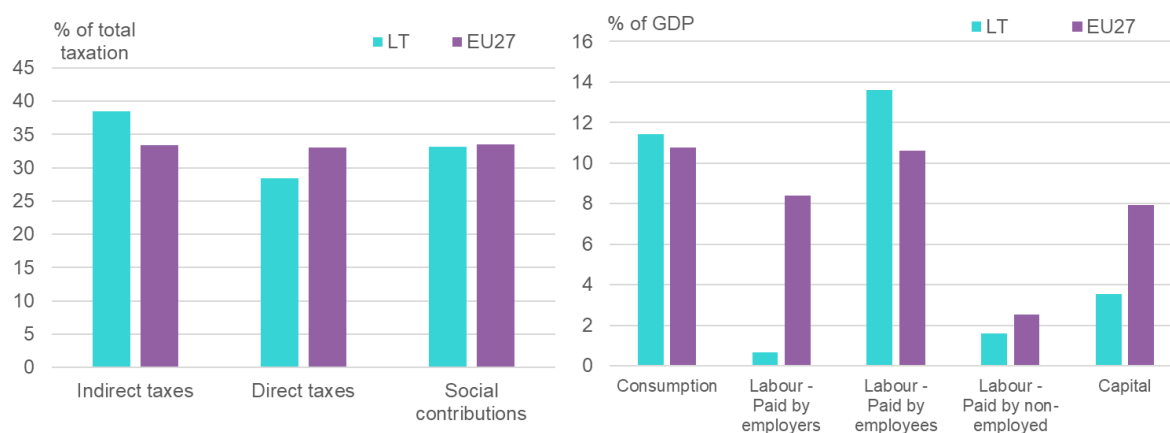
TABLE.LT.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.9	1.9	1.9	2.0	1.9	1.9	21	1.0
Energy	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.7	1.7	18	0.9
of which transport fuel taxes	1.5	1.8	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.7	6	
Transport	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Pollution and resources	0.06	0.07	0.03	0.05	0.05	0.05	0.05	0.10	0.10	0.10	0.11	0.09	0.09	11	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.3	25	0.2
Recurrent taxes on immovable property	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	20	0.1
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.0	0.0	0.0	26	0.0
F. Implicit tax rates															
%															
Consumption	13.0	14.7	15.6	15.8	15.3	15.4	15.7	16.2	16.3	16.6	16.8	17.1	17.5	19	
Labour	32.2	31.0	30.5	30.7	30.8	31.0	31.2	31.2	31.2	30.8	31.4	30.2	29.5	24	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH LT.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.LT.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Increase of NTA up to EUR 460, at the same time changing the structure of the formula so as additional benefit is distributed to persons earning up to 1 AW. Above this threshold the size of basic tax-exempt amount remains at the 2021 level; increase of NTA for the disabled from EUR 600 to EUR 690 and from EUR 645 to EUR 740, accordingly.	Base narrows	Legislation: 25-11-2021 In force from: 01-01-2022
Value-added tax		
Application of temporary 9% VAT relief to catering services other than those related to alcoholic beverages, and supplied artistic and cultural services as well as to visits to relevant events from 1 July 2021 to 31 December 2022 (COVID-19 related measure)	Rate decrease	Legislation: 22-06-2021 In force from: 01-07-2021
Environmentally-related taxes		
The amendments to the pollution tax which entered into force on 1 January 2021	Rate increase; base broadens	Legislation: 25-06-2020 In force from: 01-01-2021

Description of measure	Change	Date
Health-related taxes		
<p>Increase of excise duty rates on tobacco products and liquid of electronic cigarettes as set out in the plan to increase excise duties since 1 January 2022, 1 January 2023, 1 January 2024 as provided by the Excise Law.</p> <p>Increase in specific excise duty rate for cigarettes:</p> <ul style="list-style-type: none"> - from EUR 69.4 up to EUR 74.3 per 1 000 cigarettes from 01-01-2022; - from EUR 74.3 up to EUR 79.6 per 1 000 cigarettes from 01-01-2023; - from EUR 79.6 up to EUR 85.3 per 1 000 cigarettes from 01-01-2024. <p>The minimum excise duty rate increase:</p> <ul style="list-style-type: none"> - from EUR 115.5 up to EUR 122.5 per 1 000 cigarettes from 01-01-2022; - from EUR 122.5 up to EUR 130 per 1 000 cigarettes from 01-01-2023; - from EUR 130 up to EUR 138 per 1 000 cigarettes from 01-01-2024. <p>Increase of excise duty rate for cigars and cigarillos:</p> <ul style="list-style-type: none"> - from EUR 55 up to EUR 66 per kg from 01-01-2022; - from EUR 66 up to EUR 79 per kg from 01-01-2023; - from EUR 79 up to EUR 95 per kg from 01-01-2024. <p>Increase of excise duty rate for smoking tobacco and raw tobacco:</p> <ul style="list-style-type: none"> - from EUR 90 up to EUR 97 per kg from 01-01-2022; - from EUR 97 up to EUR 104.6 per kg from 01-01-2023; - from EUR 104.6 up to EUR 112.8 per kg from 01-01-2024. <p>Increase of excise duty rate for heated tobacco:</p> <ul style="list-style-type: none"> - from EUR 113.2 per kg of product up to EUR 45.6 per 1 000 items from 01-01-2022; - from EUR 45.6 up to EUR 60.2 per 1 000 items from 01-01-2023; - from EUR 60.2 up to EUR 79.5 per 1 000 items from 01-01-2024. <p>Increase of excise duty rate on liquids of electronic cigarettes:</p> <ul style="list-style-type: none"> - from EUR 0,12 up to EUR 0.15 per millilitre of product from 01-01-2022; - from EUR 0.15 up to EUR 0.19 per millilitre of product from 01-01-2023; - from EUR 0.19 up to EUR 0.25 per millilitre of product from 01-01-2024. 	<p>Rate increase</p>	<p>Legislation: 29-06-2021 In force from: 01-01-2022; 01-01-2023; 01-01-2024</p>

Description of measure	Change	Date
<p>Increase of excise duty rates on ethyl alcohol and alcoholic beverages as set out in the plan to increase excise duties since 1 January 2022, 1 January 2023, 1 January 2024 as provided by the Excise Law.</p> <p>Increase of excise duty rate for beer (1 hectolitre of the product):</p> <ul style="list-style-type: none"> - from EUR 7.11 up to EUR 7.82 from 01-01-2022; - from EUR 7.82 up to EUR 8,6 from 01-01-2023; - from EUR 8,6 up to EUR 9.46 from 01-01-2024. <p>Increase of excise duty rate for wine and fermented beverages (with an ethyl content up to 8.5% vol.), EUR per hectolitre:</p> <ul style="list-style-type: none"> - from EUR 65.45 up to EUR 78 from 01-01-2022; - from EUR 78 up to EUR 93 from 01-01-2023; - from EUR 93 up to EUR 109 from 01-01-2024. <p>Increase of excise duty rate for wine and fermented beverages (with an ethyl content above 8.5% vol.), EUR per hectolitre:</p> <ul style="list-style-type: none"> - from EUR 164.67 up to EUR 181 from 01-01-2022; - from EUR 181 up to EUR 199 from 01-01-2023; - from EUR 199 up to EUR 219 from 01-01-2024. <p>Increase of excise duty rate for intermediate products (up to 15% vol.), EUR per hectolitre:</p> <ul style="list-style-type: none"> - from EUR 185.82 up to EUR 200 from 01-01-2022; - from EUR 200 up to EUR 216 from 01-01-2023; - from EUR 216 up to EUR 234 from 01-01-2024. <p>Increase of excise duty rate for intermediate products (from 15 to 22% vol.), EUR per hectolitre:</p> <ul style="list-style-type: none"> - from EUR 264.52 up to EUR 285 from 01-01-2022; - from EUR 285 up to EUR 308 from 01-01-2023; - from EUR 308 up to EUR 333 from 01-01-2024. <p>Increase of excise duty rate for ethyl alcohol, EUR per hectolitre of pure alcohol:</p> <ul style="list-style-type: none"> - from EUR 2 025 up to EUR 2 163 from 01-01-2022; - from EUR 2 163 up to EUR 2 310 from 01-01-2023; - from EUR 2 310 up to EUR 2 467 from 01-01-2024. 	Rate increase	Legislation: 29-06-2021 In force from: 01-01-2022; 01-01-2023; 01-01-2024
<p>Introduction of the excise duty rate relief from 1 January 2022 for small brewers, under which small breweries (i.e. producing no more than 80,000 hectolitres of beer per calendar year) will be able to apply a 50% reduced excise duty rate to 10,000 hectolitres of beer disposed of per annum.</p>	Rate decrease	Legislation: 29-06-2021 In force from: 01-01-2022
Other taxes		
<p>Increase in lottery and gambling tax: - when operating lottery – from 5% to 13%;</p> <ul style="list-style-type: none"> - when operating bingo, totalisators and bets – from 18% to 20%; - when organizing remote gambling, lottery and gaming – from 13% to 20%; - fixed rate imposed on gaming machines and table games is changed to 20% of GGR 	Rate increase	Legislation: 04-11-2021 21-12-2021 In force from: 01-07-2022

Description of measure	Change	Date
<p>From 2022-07-01 legal entities, seeking to obtain a license to organize gambling activities in accordance with the procedure established by the Law on Gambling, shall be subject to a one-time fee:</p> <p>1) EUR 300 000 for the issuance of a license to organize table games and gambling with category A slot machines;</p> <p>2) EUR 300 000 for the issuance of a license to organize gambling with category B slot machines ;</p> <p>3) EUR 100 000 for the issuance of a bingo license;</p> <p>4) EUR 100 000 for the issuance of a license to organize totalizator, including horse totalizator;</p> <p>5) EUR 100 000 for the issuance of a license to organize betting ;</p> <p>6) EUR 500 000 for the issuance of a license to organize remote gambling ;</p> <p>7) EUR 1 000 000 for the issuance of all types of licenses referred to in points 1 to 6 of this Part.</p>	<p>New tax</p>	<p>Legislation: 14-10-2021 In force from: 01-07-2022</p>

Luxembourg

TABLE.LU.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.9	11.9	11.8	12.1	12.3	12.3	12.7	10.8	10.9	11.4	11.6	11.6	11.2	23	7.2
VAT	6.0	6.3	6.3	6.6	6.9	7.0	7.3	5.6	5.6	5.8	5.8	5.9	5.7	26	3.7
Taxes and duties on imports excluding VAT	3.5	3.4	3.2	3.2	3.1	2.9	2.9	2.4	2.4	2.4	2.5	2.6	2.3	2	1.5
Taxes on products, except VAT and import duties	0.9	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.1	1.0	1.0	26	0.7
Other taxes on production	1.5	1.4	1.6	1.5	1.5	1.6	1.7	1.9	2.0	2.1	2.2	2.1	2.2	10	1.4
Direct taxes	13.3	13.6	13.6	13.6	13.6	13.6	13.3	13.9	14.4	14.9	16.9	16.9	16.0	5	10.3
Personal income taxes	7.6	7.5	7.4	8.0	7.9	8.3	8.4	8.7	8.9	8.7	9.3	9.4	9.8	6	6.3
Corporate income taxes	5.0	5.3	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	2	3.1
Other	0.7	0.8	0.7	0.8	0.8	0.8	0.8	1.0	1.2	1.2	1.4	1.5	1.4	3	0.9
Social contributions	10.0	10.9	10.3	10.5	10.6	10.4	10.2	10.2	10.2	10.5	10.7	10.9	11.2	16	7.2
Employers'	4.2	4.6	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	21	2.9
Households'	5.7	6.2	5.9	6.0	6.0	6.1	5.9	5.9	5.9	6.1	6.3	6.4	6.6	9	4.3
Total	35.1	36.4	35.7	36.2	36.5	36.3	36.2	34.9	35.5	36.8	39.3	39.4	38.4	11	24.7
B. Structure by level of government															
as % of total taxation															
Central government	67.8	66.3	67.4	67.0	67.7	68.4	69.2	67.6	67.6	67.4	68.2	67.6	66.6	6	16.4
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.6	4.8	4.2	16	1.0
Social security funds	27.6	29.1	28.2	28.3	28.2	28.0	27.4	28.6	27.9	27.9	26.6	26.9	28.4	19	7.0
EU institutions	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	0.8	4	0.2
C. Structure by economic function															
as % of GDP															
Consumption	9.9	10.2	9.9	10.3	10.5	10.4	10.6	8.4	8.4	8.6	8.7	8.9	8.3	26	5.3
Labour	15.5	16.4	15.8	16.4	16.6	16.9	16.7	16.9	16.9	17.1	17.8	18.2	18.9	14	12.2
of which on income from employment	13.6	14.3	14.0	14.3	14.5	14.6	14.4	14.6	14.6	14.9	15.6	15.8	16.5	13	10.6
Paid by employers	4.2	4.6	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	22	2.9
Paid by employees	9.4	9.7	9.5	9.8	9.9	10.3	10.1	10.3	10.3	10.5	11.1	11.3	11.9	7	7.6
Paid by non-employed	1.9	2.0	1.9	2.0	2.1	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.5	9	1.6
Capital	9.7	9.8	10.0	9.6	9.5	9.0	8.8	9.6	10.2	11.0	12.7	12.4	11.2	1	7.2
Income of corporations	5.0	5.3	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	2	3.1
Income of households	1.6	1.3	1.4	1.5	1.4	1.1	1.2	1.4	1.5	1.4	1.6	1.4	1.3	6	0.8
Income of self-employed	0.5	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.7	0.6	0.8	0.8	14	0.5
Stock of capital	2.7	2.5	2.6	2.6	2.6	2.7	2.9	3.3	3.7	3.9	4.3	4.2	4.3	2	2.8

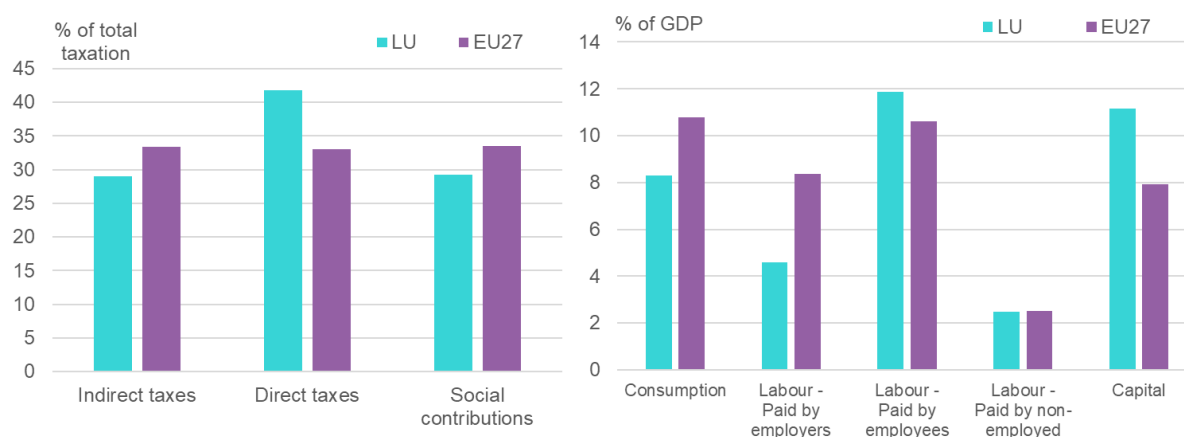
TABLE.LU.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.5	2.4	2.3	2.3	2.2	2.1	1.9	1.8	1.7	1.6	1.7	1.7	1.4	26	0.9
Energy	2.3	2.2	2.1	2.1	2.1	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.3	24	0.8
of which transport fuel taxes	2.3	2.2	2.1	2.1	2.0	1.9	1.7	1.6	1.5	1.5	1.5	1.6	1.2	16	
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	0.1
Pollution and resources	0.00	0.00	0.01	0.01	0.02	0.01	0.01	0.03	0.02	0.02	0.02	0.02	0.01	23	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.4	2.5	6	1.6
Recurrent taxes on immovable property	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Other taxes on property	1.1	1.0	1.0	1.1	1.1	1.1	1.2	1.4	1.9	2.1	2.5	2.4	2.5	1	1.6
F. Implicit tax rates															
%															
Consumption	13.0	22.7	22.8	23.3	23.7	24.2	25.0	20.4	20.4	20.6	20.5	20.7	21.1	7	
Labour	29.4	29.4	30.0	30.1	30.7	31.3	31.0	31.5	31.6	31.1	31.7	31.8	33.1	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	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH LU.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.LU.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
From 2022 onwards, the remunerations paid by temporary work agencies to their workers will be taxed at a flat rate, when their hourly gross wage does not exceed 25 EUR. A flat rate of 10% is applied to the gross wage after deduction of the social security contributions.	N/A	Announcement: 2021-12-17
The Pan-European Personal Pension Product (PEPP) will be applicable from 2022 onwards. It enables retirement savers to transfer the benefits accumulated in another Member State to another, when moving between them. This new product will coexist alongside the existing complementary pension scheme and the same tax provisions will apply (e.g. deduction limit of EUR 3 200).	Base narrows	Announcement: 2021-12-17
Social security contributions: Employer		
Low increase of the contribution for the occupational health service from 0,11% in 2020 to 0,14% in 2021	Rate increase	Legislation: 21-12-2020 In force from: 01-01-2021
Corporate income tax		
From 2021 onwards, Luxembourg applies a defensive measure of legislative nature against non-cooperative jurisdictions for tax purposes that are on the EU list. In general, Luxembourg denies the deductibility of interests and royalties paid from companies established in Luxembourg to associated companies established in jurisdictions listed in Annex 1 of the EU list.	Neutral	Announcement: 10-02-2021
Value-added tax		
Exemption with deductibility of VAT paid at the preceding stage in respect of the supply of goods and services purchased by the Commission or an agency or a body established under Union law in the execution of the tasks conferred on it by Union law in order to respond to the COVID-19 pandemic; exemption of goods imported by the Commission or an agency or a body established under Union law in the execution of the tasks conferred on it by Union law in order to respond to the COVID-19 pandemic.	Rate decrease	Announcement: 17-09-2021 Legislation: 17-12-2021 In force from: 01-01-2021
Abolishment of EUR 22 exemption threshold for importation of B2C goods; abolishment of Member States thresholds for establishing the place of supply of intra-Community distance sales of goods; extension of the special regime "one stop shop" for declaring and paying VAT due in a Member State in which the supplier is not established.	Neutral	Announcement: 08-06-2020 Legislation: 15-12-2020 In force from: 01-07-2021
Other excise duties		
Increasing the rates of the CO2 tax on energy products	Rate increase	Legislation: 17-12-2021 In force from: 01-01-2022

Hungary

TABLE.HU.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.7	16.4	17.3	17.3	18.6	18.7	18.6	18.8	18.2	18.0	18.2	18.1	18.3	3	25.1
VAT	7.6	8.3	8.5	8.3	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.5	9.8	2	13.4
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	15	0.2
Taxes on products, except VAT and import duties	7.1	7.1	7.1	7.2	7.6	7.6	7.2	7.1	7.0	6.7	6.6	6.4	6.2	1	8.4
Other taxes on production	0.9	1.0	1.6	1.6	1.8	2.1	2.0	2.0	1.9	2.0	1.9	2.1	2.2	8	3.0
Direct taxes	10.3	9.6	7.8	6.2	6.7	6.5	6.7	6.8	7.3	7.2	6.6	6.6	6.8	24	9.3
Personal income taxes	7.5	7.2	6.3	4.8	5.2	4.9	4.9	4.9	4.8	5.0	5.1	5.1	5.3	20	7.2
Corporate income taxes	2.5	2.1	1.1	1.1	1.2	1.2	1.5	1.6	2.1	1.8	1.2	1.1	1.2	26	1.6
Other	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	23	0.4
Social contributions	13.4	12.8	11.7	12.8	13.6	13.3	13.1	13.2	13.7	12.7	12.0	11.7	11.2	18	15.3
Employers'	9.5	9.0	7.5	7.7	8.1	7.9	7.9	7.9	8.2	7.0	6.3	5.9	5.3	19	7.2
Households'	3.8	3.8	4.2	5.2	5.5	5.4	5.3	5.3	5.4	5.7	5.8	5.8	5.9	12	8.1
Total	39.3	38.8	36.8	36.4	38.9	38.5	38.4	38.7	39.1	37.9	36.9	36.4	36.3	15	49.6
B. Structure by level of government															
as % of total taxation															
Central government	61.8	62.3	62.8	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	64.2	10	31.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	6.4	6.7	6.5	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	5.2	14	2.6
Social security funds	31.3	30.6	30.4	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.2	30.2	17	15.0
EU institutions	0.5	0.4	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	17	0.2
C. Structure by economic function															
as % of GDP															
Consumption	11.9	12.5	12.4	12.4	13.5	14.2	14.2	14.4	13.9	13.8	14.1	13.9	14.1	2	19.3
Labour	20.0	18.6	17.3	17.0	18.4	18.0	17.7	17.7	18.1	17.5	16.9	16.7	16.3	17	22.3
of which on income from employment	19.3	18.2	16.9	16.8	18.1	17.8	17.6	17.6	18.0	17.3	16.8	16.5	16.2	16	22.1
Paid by employers	9.8	9.2	8.0	8.1	8.6	8.4	8.4	8.4	8.8	7.6	6.9	6.6	6.0	16	8.2
Paid by employees	9.5	9.0	9.0	8.7	9.4	9.4	9.1	9.1	9.2	9.7	9.8	9.9	10.2	12	13.9
Paid by non-employed	0.8	0.4	0.4	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	22	0.2
Capital	7.4	7.7	7.1	6.9	7.1	6.4	6.5	6.7	7.0	6.7	5.9	5.8	5.9	16	8.0
Income of corporations	4.3	4.1	2.9	2.9	3.1	3.2	3.4	3.6	4.1	3.8	3.1	3.1	3.0	9	4.1
Income of households	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	16	0.8
Income of self-employed	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	19	0.9
Stock of capital	2.0	2.0	3.0	3.0	3.0	2.2	2.1	2.1	1.9	1.8	1.6	1.5	1.6	12	2.2

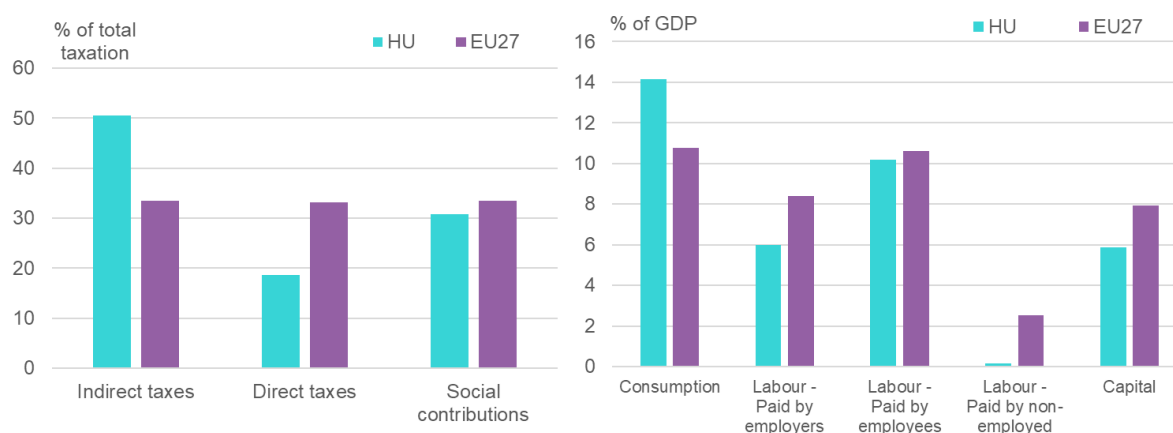
TABLE.HU.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.7	2.6	2.6	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	2.2	17	3.0
Energy	2.0	2.0	2.1	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.7	1.7	1.7	19	2.3
of which transport fuel taxes	1.7	1.7	1.8	1.8	1.7	1.7	1.6	1.7	1.7	1.6	1.6	1.5	1.4	10	
Transport	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	17	0.4
Pollution and resources	0.16	0.17	0.10	0.09	0.23	0.21	0.21	0.25	0.25	0.26	0.24	0.23	0.21	3	0.3
E. Property taxes															
as % of GDP															
Taxes on property	0.8	0.8	1.1	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	1.1	13	1.5
Recurrent taxes on immovable property	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	17	0.6
Other taxes on property	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.7	14	0.9
F. Implicit tax rates															
%															
Consumption	13.0	19.0	19.1	19.1	20.7	22.2	23.0	23.6	22.7	22.3	23.1	22.8	23.5	2	
Labour	42.3	40.3	38.6	38.3	40.2	40.1	40.6	41.4	41.4	39.6	38.9	38.9	38.2	9	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH HU.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.HU.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
PIT exemption under the age of 25 from 2022.	Rate decrease	Announcement: 15-01-2021 Legislation: 28-04-2021 In force from: 01-01-2022
Families in 2022 are refunded the PIT paid during 2021 up to the tax paid after the annual average wage. Taxes paid by families under the KATA or the simplified public contribution (EKHO) regime are also be compensated.	N/A	Announcement: 09-06-2021 Legislation: 24-09-2021 In force from: 01-10-2021
Taxes on payroll and workforce		
The training levy (1.5%) was phased out from 2022. Exemption of training levy was integrated in SCT from 2022. Employers' SSC were cut by further 2.5 percentage points from 15.5% to 13% from 2022.	Rate decrease	Announcement: 13-11-2021 Legislation: 17-12-2021 In force from: 01-01-2022
Corporate income tax		
Increasing the upper threshold of development reserve from HUF 500 million to HUF 10 billion	Base narrows	Announcement: 20-07-2018 Legislation: 25-07-2018 In force from: 01-01-2019
Other corporate taxes		
Rate of small business tax is reduced by 1 percentage points in 2022 (from 11% to 10%) in accordance with the decreasing of Social Contribution Tax.	Rate decrease	Announcement: 14-12-2021 Legislation: 17-12-2021 In force from: 01-01-2022
The loss carry forward is introduced in the income tax on energy suppliers. The first time the taxpayers can apply for the year of 2021	Base narrows	Announcement: 08-06-2021 Legislation: 09-09-2021 In force from: 10-06-2021
Tax holiday for small businesses under the simplified, small business oriented tax regime (lump-sum KATA) in certain activities, for the months March, April, 2021.	Rate decrease; base narrows	Announcement: 04-03-2021 Legislation: 04-03-2021 In force from: 05-03-2021
Other taxes		
The upper tax rate of the special retail tax was increased from 2.5% to 2.7%.	Rate increase	Announcement: 14-12-2021 Legislation: 22-12-2021 In force from: 01-02-2022
The bank levy liability of stock exchanges, commodity exchanges and venture capital management companies are abolished	Rate decrease; base narrows	Announcement: 08-06-2021 Legislation: 09-06-2021 In force from: 01-01-2022

Malta

TABLE.MT.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.8	13.3	13.4	13.5	13.0	12.6	12.8	12.0	12.2	11.9	12.3	11.7	10.9	24	1.4
VAT	7.4	7.3	7.0	7.5	7.3	7.3	7.3	6.7	6.7	6.8	7.1	6.7	6.5	21	0.9
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	0.1	0.1	0.1	25	0.0
Taxes on products, except VAT and import duties	5.7	5.3	5.0	5.3	4.9	4.6	4.7	4.5	4.7	4.5	4.7	4.4	3.7	12	0.5
Other taxes on production	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.6	25	0.1
Direct taxes	12.2	12.9	12.1	12.5	12.9	13.3	13.3	12.5	13.2	13.3	12.9	13.2	13.1	9	1.7
Personal income taxes	5.7	6.3	5.7	6.4	6.4	6.6	6.4	6.0	6.4	6.5	7.0	7.1	7.8	12	1.0
Corporate income taxes	5.8	5.8	5.6	5.3	5.7	6.0	5.9	5.9	6.1	6.1	5.3	5.4	4.6	3	0.6
Other	0.7	0.8	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	0.6	0.7	0.7	11	0.1
Social contributions	5.7	5.6	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.0	5.1	5.0	5.7	24	0.7
Employers'	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.4	2.3	2.6	23	0.3
Households'	3.1	3.1	3.0	3.1	3.0	3.0	2.9	2.7	2.8	2.7	2.7	2.7	3.1	22	0.4
Total	31.7	31.8	30.9	31.8	31.5	31.4	31.5	29.6	30.5	30.2	30.2	29.8	29.7	25	3.9
B. Structure by level of government															
as % of total taxation															
Central government	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	99.5	99.4	99.4	1	3.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	:	:	:	:	:	:	:	:	:	:	:	:	:		
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	0.5	0.6	0.6	8	0.0
C. Structure by economic function															
as % of GDP															
Consumption	12.8	12.5	11.9	12.8	12.3	11.9	12.1	11.2	11.2	11.0	11.3	10.8	10.4	22	1.4
Labour	10.0	10.5	9.9	10.8	10.8	10.9	10.7	9.9	10.5	10.4	10.9	11.0	12.4	25	1.6
of which on income from employment	9.1	9.4	8.9	9.7	9.7	9.7	9.4	8.8	9.2	9.1	9.7	9.8	11.0	26	1.4
Paid by employers	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.4	2.3	2.6	23	0.3
Paid by employees	6.5	6.9	6.4	7.1	7.1	7.1	7.0	6.4	6.9	6.8	7.3	7.5	8.4	18	1.1
Paid by non-employed	0.9	1.1	1.0	1.1	1.2	1.2	1.2	1.1	1.2	1.3	1.3	1.2	1.4	18	0.2
Capital	8.9	8.8	9.1	8.2	8.4	8.6	8.8	8.5	8.9	8.7	8.1	8.1	6.9	12	0.9
Income of corporations	5.9	5.9	5.6	5.3	5.7	6.0	5.9	5.9	6.1	6.1	5.3	5.4	4.6	3	0.6
Income of households	0.3	0.4	0.3	0.4	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.1	24	0.0
Income of self-employed	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.9	1.0	11	0.1
Stock of capital	1.7	1.5	2.2	1.5	1.5	1.4	1.8	1.5	1.6	1.5	1.6	1.5	1.1	21	0.1

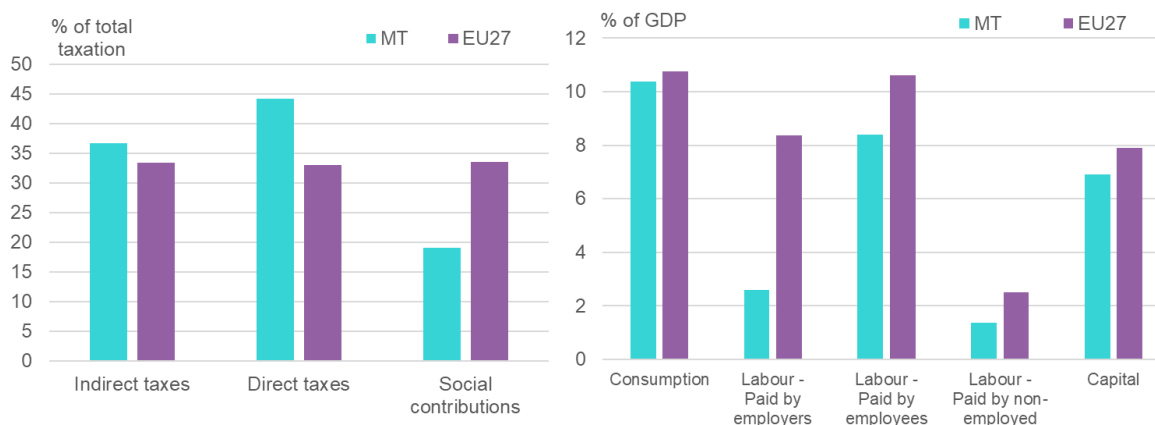
TABLE.MT.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.2	3.1	2.8	3.1	2.8	2.6	2.7	2.7	2.6	2.5	2.5	2.5	2.3	16	0.3
Energy	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.4	1.4	1.3	1.2	1.3	1.1	26	0.1
of which transport fuel taxes	1.3	1.3	1.2	1.4	1.3	1.1	1.2	1.1	1.1	1.1	1.1	1.1	0.8	24	
Transport	1.6	1.5	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9	2	0.1
Pollution and resources	0.27	0.21	0.15	0.16	0.13	0.15	0.19	0.22	0.18	0.21	0.23	0.23	0.24	2	0.0
E. Property taxes															
as % of GDP															
Taxes on property	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	21	0.1
Recurrent taxes on immovable property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Other taxes on property	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	12	0.1
F. Implicit tax rates															
%															
Consumption	13.0	16.9	16.3	16.5	16.2	16.2	17.4	17.4	17.6	18.1	18.4	17.6	18.7	14	
Labour	21.0	21.5	21.2	21.9	21.9	22.3	22.3	21.4	21.7	21.9	23.0	23.1	23.5	27	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH MT.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.MT.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Part-time tax rate will be reduced from 15% to 10%	Rate decrease	Announcement: 12-10-2021 In force from: 01-01-2022
Persons with less than EUR 20 000 annual income will now be taxed at the rate of 15% on the first EUR 10 000 received from overtime.	Rate decrease	Announcement: 12-10-2021 In force from: 01-01-2022
Pension income shall not be considered as income for the purposes of Maltese income tax for the next 5 years	Rate decrease; base narrows	Announcement: 12-10-2021 In force from: 01-01-2022
Transaction taxes (movable and immovable property)		
Financial support to first time buyers, and schemes for vacant property and property in Urban Conservation Areas	Rate decrease	Announcement: 12-10-2021 In force from: 12-10-2021
Other taxes		
Effective from 1 June 2022, the interest on income tax and VAT due will increase to 7.2% annually (0.6% per month).	Rate increase	Announcement: 12-10-2021 In force from: 01-06-2022

Netherlands

TABLE.NL.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.7	11.4	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	12.1	12.4	12.7	18	101.3
VAT	6.7	6.6	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	6.8	7.1	7.3	18	58.2
Taxes and duties on imports excluding VAT	1.5	1.3	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.6	1.5	5	12.0
Taxes on products, except VAT and import duties	2.6	2.5	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	2.3	2.2	2.3	21	18.0
Other taxes on production	0.9	1.0	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	1.5	1.4	1.6	14	13.1
Direct taxes	11.0	11.1	11.2	10.7	10.2	10.2	10.8	11.5	11.8	12.9	12.7	13.4	13.4	8	107.4
Personal income taxes	6.5	7.7	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	7.9	8.5	9.0	10	72.3
Corporate income taxes	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	7	24.7
Other	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	7	10.4
Social contributions	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.4	13.6	9	108.8
Employers'	4.4	4.5	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	5.3	5.4	5.5	18	44.2
Households'	8.9	8.1	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	8.7	8.1	8.1	7	64.6
Total	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.8	39.3	39.7	9	317.4
B. Structure by level of government															
as % of total taxation															
Central government	58.9	59.6	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	59.4	61.2	61.2	15	194.2
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.3	3.6	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.6	3.5	3.4	3.4	17	10.9
Social security funds	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.2	34.3	9	108.8
EU institutions	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	1.1	1.1	1.1	2	3.5
C. Structure by economic function															
as % of GDP															
Consumption	11.1	11.1	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.3	11.4	11.8	11.7	14	93.9
Labour	18.6	19.5	19.5	20.0	20.4	20.4	20.0	20.0	20.2	20.1	19.8	19.5	20.6	9	164.9
of which on income from employment	15.2	15.7	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.5	15.6	15.6	16.3	15	130.8
Paid by employers	4.5	4.6	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	5.3	5.4	5.7	18	45.8
Paid by employees	10.7	11.1	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.3	10.3	10.1	10.6	10	85.0
Paid by non-employed	3.5	3.8	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.6	4.2	4.0	4.3	2	34.1
Capital	6.2	4.6	5.0	4.6	4.5	4.7	6.0	5.9	6.8	7.3	7.6	7.9	7.3	10	58.6
Income of corporations	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	8	24.7
Income of households	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.8	-0.7	-0.6	-0.5	-0.4	-0.3	-0.2	27	-1.8
Income of self-employed	2.3	2.2	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.6	2.6	2.7	2.5	5	19.8
Stock of capital	1.7	1.5	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	1.9	1.8	2.0	9	16.0

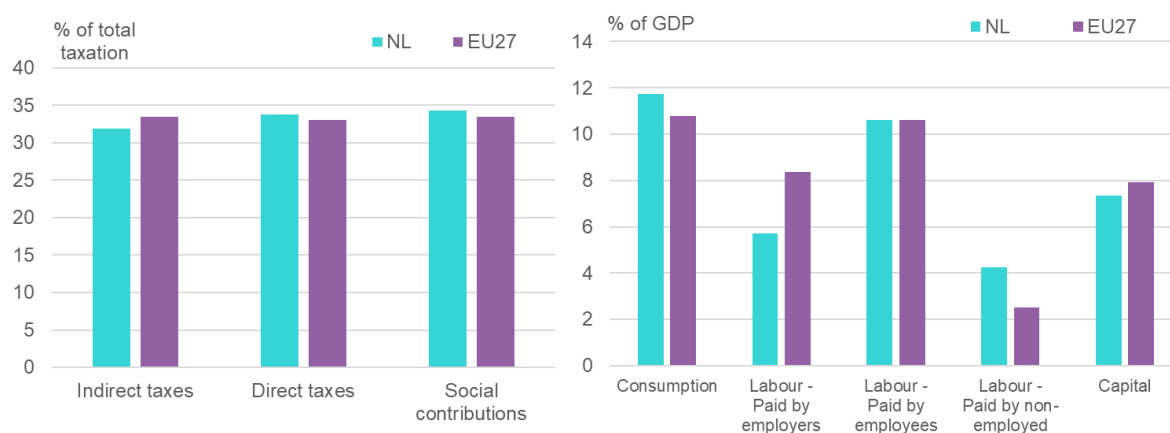
TABLE.NL.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.4	3.5	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	3.3	3.4	3.2	4	25.3
Energy	1.8	1.9	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	15	14.3
of which transport fuel taxes	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	22	
Transport	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.9	3	7.4
Pollution and resources	0.47	0.48	0.49	0.49	0.47	0.43	0.45	0.45	0.46	0.44	0.43	0.44	0.45	1	3.6
E. Property taxes															
as % of GDP															
Taxes on property	1.5	1.3	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	1.8	9	14.7
Recurrent taxes on immovable property	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.9	8	7.2
Other taxes on property	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	0.9	7	7.5
F. Implicit tax rates															
%															
Consumption	13.0	17.8	17.8	17.6	17.3	17.6	17.8	18.1	18.8	18.9	19.0	19.7	19.9	12	
Labour	31.9	31.4	31.8	32.1	32.2	32.2	32.0	32.6	32.7	32.3	32.6	32.5	32.4	17	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH NL.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.NL.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
The reduction percentage of the labour tax credit will be reduced (with 0,14 percentage point)	Neutral	Announcement: 2021-09-21 Legislation: 2021-12-21 In force from: 2022-01-01
The coalition agreement includes EUR 3 billion tax relief for middle income earners. The exact implementation of this tax relief package is not yet known, but will probably include an increase of the tax credit for elderly and the labour tax credit, lowering the first threshold of the income tax (box 1) and a reduction of the young handicapped tax credit.	N/A	Announcement: 2021-12-15 In force from: 2023-01-01
Decreasing the maximum income dependent combination tax credit (for working spouses with children) to EUR 395, to partially cover the cost of a bill for free childcare.	Base narrows	Announcement: 2021-09-21 Legislation: 2021-12-21 In force from: 2022-01-01
New tax exemption for reimbursing remote work	New tax	Announcement: 2021-09-21 Legislation: 2021-12-21 In force from: 2022-01-01
The option to average your income over the last three years will be abolished.	N/A	Announcement: 2021-12-15 In force from: 2023-01-01
The maximum general tax credit will increase with 14 euro.	N/A	Announcement: 2021-10-15 Legislation: 2021-12-21 In force from: 2022-01-01
Personal income tax: Unincorporated businesses/Self employment income		
The tax deduction for unincorporated self-employed will be gradually reduced to EUR 1200 in 2030 in steps of EUR 650 starting in 2023.	Base broadens	Announcement: 2021-12-15 In force from: 2023-01-01
Personal income tax: Savings		
In 2025 the box-3 levy will be based on actual returns instead of the current system which taxes net-wealth based on fixed percentages for savings and investment.	New tax	Announcement: 2021-12-15 In force from: 2025-01-01
The current method to estimate the economic value of rental property will be revised to broaden the tax base in box 3.	Base broadens	Announcement: 2021-12-15 In force from: 2023-01-01
The tax exemption for box 3 will be raised to EUR 80 000 euro (from EUR 50 650 in 2022).	Base broadens	Announcement: 2021-12-15 In force from: 2023-01-01
Social security contributions: Employer		
The announced temporarily new investment related tax credit for 2020 and 2021 is retroactively abolished after consultation with the European Commission.	Base broadens	Announcement: 2021-05-28 Legislation: 2021-12-21 In force from: 2021-01-01
Corporate income tax		
The proposal combats mismatches in the application of the 'arm's length principle' in the corporate income tax.	Base broadens	Announcement: 2021-05-28 Legislation: 2021-12-21 In force from: 2022-01-01
The CIT base will be broadened by implementation of the Controlled Foreign Company (CFC) measure and OECD Pillar II. Other CIT base broadening measures are considered when the aforementioned measures increase CIT revenue by less than 1 billion.	Base broadens	Announcement: 2021-12-15 In force from: 2023-01-01

Description of measure	Change	Date
Lowering the EBITDA percentage in the general interest limitation rule (earnings stripping rule) from 30% to 20%.	Base broadens	Announcement: 2021-10-15 Legislation: 2021-12-21 In force from: 2022-01-01
Increasing the highest rate of the corporate income tax from 25% to 25.8% in 2022.	Rate increase	Announcement: 2021-10-15 Legislation: 2021-12-21 In force from: 2022-01-01
Temporal limitation on the settlement of the dividend withholding tax with the corporate income tax and gambling tax	Base broadens	Announcement: 2021-09-21 Legislation: 2021-12-21 In force from: 2022-01-01
Environmentally-related taxes		
The energy tax will be temporarily lowered in 2022, by increasing the tax credit on energy from EUR 462 to EUR 681 and lowering the tax rate on electricity.	Rate decrease; base narrows	Announcement: 2021-11-05 Legislation: 2021-12-21 In force from: 2022-01-01
Abolition or limitation of the following energy tax exemptions: 1) abolition of the exemption on mineralogical and metallurgical processes, 2) abolition of the reduced rate for greenhouse horticulture, and 3) the limitation of the input exemption for combined heat and power.	Base broadens	Announcement: 2021-12-15 In force from: 2025-01-01
Several changes in the energy tax, including 1) a shift in 1st energy tax bracket from electricity (minus 5,23 cents) to gas (+ 5,23 cents), 2) a reduction of the renewable energy surcharge (ODE) rate in the 2nd and 3rd brackets (electricity), 3) Energy bill compensation for green gas Energy, and 4) a blending obligation for green gas.	N/A	Announcement: 2021-12-15 In force from: 2023-01-01
The energy tax rate structure will be changed: the tax rate structure will be less regressive and the tax rate for large-scale consumers will be raised.	N/A	Announcement: 2021-12-15 In force from: 2023-01-01
Other excise duties		
Reducing the car and motorcycle tax (BPM) exemption for vans in three steps from 2024 to 0% in 2026.	Rate decrease	Announcement: 2021-12-15 In force from: 2024-01-01
The consumption tax on non-alcoholic beverages (excluding water) will be increased.	Rate increase	Announcement: 2021-12-15 In force from: 2023-01-01
The excise duty on smoking tobacco will be increased (to EUR 10 per package)	Rate increase	Announcement: 2021-12-15 In force from: 2023-01-01
Increase in flight tax	N/A	Announcement: 2021-12-15 In force from: 2023-01-01
Estate duties/inheritances/gift taxes		
The exemption in the gift tax for buying a main residence will be abolished.	N/A	Announcement: 2021-12-15 In force from: 2023-01-01
Transaction taxes (movable and immovable property)		
Increase of the transfer tax rate for real estate that is not the owners main residence from 8% to 9%.	Rate increase	Announcement: 2021-12-15 In force from: 2023-01-01
Other taxes		
Abolishment of the tax on renting properties (to be paid if a company owns more than 50 rental properties and the monthly rent is lower than the maximum rent)	N/A	Announcement: 2021-12-15 In force from: 2023-01-01

Description of measure	Change	Date
Imputed income from company cars: the ceiling up to which the low rate applies is lowered to EUR 35 000 in 2022 and EUR 30 000 euro in 2023, to limit the over-subsidization of electric cars.	Base narrows	Announcement: 2021-09-21 Legislation: 2021-12-21 In force from: 2022-01-01
In 2030 a new motor vehicle tax (MRB++) for both electric and fossil-fuel vehicles will be introduced based on mileage. This road usage charge will depend on the number of kilometres driven each year, will not be bound to time or place and will replace all existing tolls.	New tax	Announcement: 2021-12-15 In force from: 2030-01-01
The maximum tax-free travel allowance will be increased.	Rate increase	Announcement: 2021-12-15 In force from: 2024-01-01
Increase in the budget for 1) the energy investment tax credit (EIA), 2) the environmental investment tax credit (MIA) and 3) the accelerated depreciation of environmental investments for entrepreneurs (VAMIL)	N/A	Announcement: 2021-12-15 In force from: 2023-01-01

Austria

TABLE.AT.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	14.0	14.1	13.8	13	52.3
VAT	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.6	7.7	7.6	7.6	7.4	16	28.1
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	21	0.5
Taxes on products, except VAT and import duties	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	3.1	3.1	2.9	19	11.1
Other taxes on production	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.2	3.3	4	12.7
Direct taxes	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	13.6	13.7	12.7	11	48.3
Personal income taxes	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	9.7	9.8	9.4	9	35.8
Corporate income taxes	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.1	17	8.0
Other	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	1.2	8	4.5
Social contributions	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	14.7	14.9	15.5	4	58.9
Employers'	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	6.9	7.0	7.3	9	27.6
Households'	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.8	7.8	7.9	8.2	6	31.3
Total	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	41.8	41.9	42.3	42.6	42.1	7	159.5
B. Structure by level of government															
as % of total taxation															
Central government	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.2	66.0	65.8	65.2	65.0	63.0	13	100.5
State government (1)	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.0		3.2
Local government	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	3.3	18	5.2
Social security funds	27.2	28.5	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	29.2	29.4	31.3	15	49.9
EU institutions	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	18	0.7
C. Structure by economic function															
as % of GDP															
Consumption	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.6	11.4	11.4	11.0	19	41.9
Labour	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.3	23.2	23.5	23.7	24.4	2	92.4
of which on income from employment	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.7	21.0	21.1	21.7	2	82.3
Paid by employers	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.5	9.5	9.6	9.9	7	37.5
Paid by employees	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.2	11.2	11.5	11.6	11.8	8	44.8
Paid by non-employed	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.6	2.7	8	10.1
Capital	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.0	7.2	7.5	7.6	6.7	14	25.3
Income of corporations	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.1	19	8.0
Income of households	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	0.8	0.8	0.7	10	2.7
Income of self-employed	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	2.6	3	10.0
Stock of capital	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.2	1.1	1.1	1.1	1.2	19	4.5

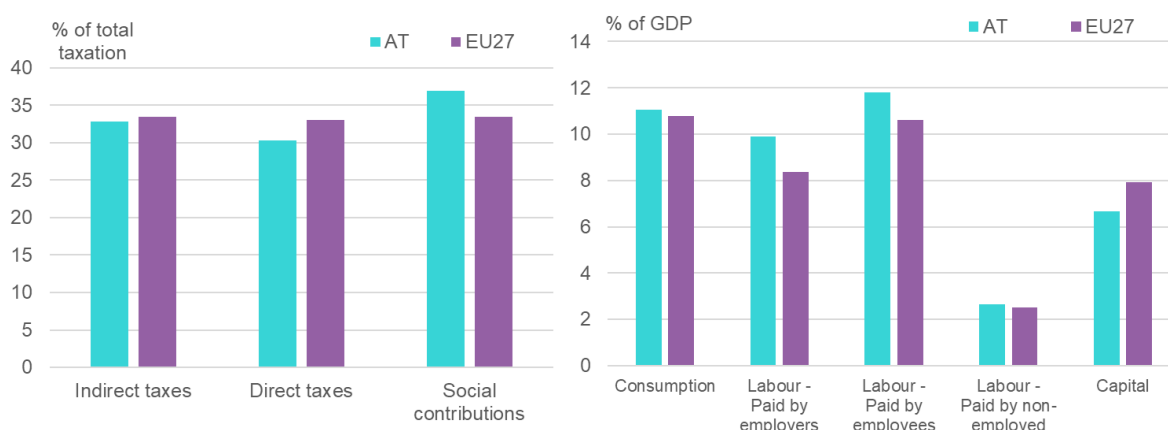
TABLE.AT.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.3	2.1	19	8.0
Energy	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.2	25	4.6
of which transport fuel taxes	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	0.9	23	
Transport	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	0.9	4	3.3
Pollution and resources	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.02	0.02	20	0.1
E. Property taxes															
as % of GDP															
Taxes on property	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	18	3.3
Recurrent taxes on immovable property	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	25	0.7
Other taxes on property	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.7	13	2.6
F. Implicit tax rates															
%															
Consumption	13.0	18.1	18.0	18.0	18.1	17.9	17.9	18.1	18.1	18.2	18.1	18.1	17.9	17	
Labour	42.3	41.3	41.5	41.8	42.0	42.4	42.7	43.0	41.4	41.3	41.5	41.5	40.8	3	
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	0.1	0.1	0.1	0.1		0.3
Tax expenditure component	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		0.2
Transfer component	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0		0.1
Total tax revenue adjusted for payable tax credits	41.4	41.0	41.0	41.1	41.8	42.6	42.7	43.1	41.8	41.9	42.2	42.6	42.0		159.3

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH AT.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.AT.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Non-taxable expense compensation for working from home up to 3 EUR/day for a maximum of 100 days (if not paid by employer equivalent pro-rated income-related expenses are eligible).	Base narrows	Legislation: 25-03-2021 In force from: 01-01-2021
Decrease of tax rate valid from a taxable income of EUR 18 000 to EUR 31 000 from 35% to 30%.	Rate decrease	In force from: 01-07-2022
Decrease of tax rate valid from a taxable income of EUR 31 000 to EUR 60 000 from 42% to 40%.	Rate decrease	In force from: 01-07-2023
Rise of children tax credit to EUR 2 000.16 for children under the age of 18 and EUR 650.16 otherwise from July 2022 on.	Neutral	In force from: 01-03-2022
Rise of tax refund to single-earner/single-parent households to up to EUR 350 (EUR 450 from 2023 on) per child. Scope broadening to persons in a partnership if both have accrued taxes below EUR 450.		
Introduction of taxation of income from cryptocurrencies at a flat rate of 27.5% for purchases after 28.02.2021.	New tax	In force from: 01-03-2022
Personal income tax: Unincorporated businesses/Self employment income		
Increase of tax-exempt amount from 13% to 15% of profit for business years commencing after 31.12.2022. Deductions are made for profit (parts) up to EUR 30 000.	Base narrows	In force from: 01-01-2023
Introduction of tax credit for investments: 10% of the acquisition/production costs of depreciable fixed assets are deductible as expenses. For investments related to greening the deductible share amounts to 15%.	Base narrows	In force from: 01-01-2023
Corporate income tax		
Reduction of tax rate to 24% in 2023 and to 23% in 2022.	Rate decrease	In force from: 01-01-2023
Value-added tax		
Reduced tax rate (10%) for repair services.	Rate decrease	Legislation: 07-01-2021 In force from: 01-01-2021
Reduced tax rate (10%) for feminine hygiene products.	Rate decrease	Legislation: 07-01-2021 In force from: 01-01-2021
Tax-exemption of COVID-19 tests and vaccines.	Rate decrease	Legislation: 07-01-2021 In force from: 01-01-2021
Tax-exemption of protective masks.	Rate decrease	Legislation: 25-03-2021 In force from: 23-01-2021
Environmentally-related taxes		
National CO2 tax covering Non-ETS sectors. 2022: EUR 30, 2023: EUR 35, 2024: EUR 45, 2025: EUR 55.	New tax	In force from: 31-03-2022

Poland

TABLE.PL.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.7	13.1	13.9	13.9	13.2	13.0	13.1	13.1	13.6	14.0	14.2	14.0	14.2	10	74.4
VAT	7.9	7.3	7.6	7.8	7.2	7.1	7.2	7.0	7.2	7.8	8.1	7.9	8.0	11	41.9
Taxes and duties on imports excluding VAT	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	10	1.9
Taxes on products, except VAT and import duties	4.9	4.0	4.5	4.3	4.1	4.0	3.8	3.8	4.0	4.0	4.0	3.8	3.7	13	19.2
Other taxes on production	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.7	1.8	1.7	1.7	1.9	2.2	9	11.4
Direct taxes	8.4	7.2	6.7	6.7	7.0	6.8	6.8	6.9	7.1	7.3	7.8	7.9	8.0	19	41.7
Personal income taxes	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	5.0	5.3	5.3	5.3	21	27.6
Corporate income taxes	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	14	11.9
Other	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	20	2.2
Social contributions	11.2	11.1	10.8	11.1	12.0	12.3	12.2	12.4	12.7	12.8	13.1	13.2	13.6	10	71.0
Employers'	4.5	4.5	4.6	4.5	4.9	4.9	4.9	4.9	5.1	5.0	5.1	5.0	5.2	20	27.0
Households'	6.7	6.6	6.2	6.6	7.1	7.4	7.3	7.5	7.6	7.8	8.0	8.1	8.4	5	44.0
Total	34.3	31.4	31.3	31.8	32.2	32.1	32.1	32.4	33.4	34.1	35.1	35.1	35.7	17	187.1
B. Structure by level of government															
as % of total taxation															
Central government	53.3	51.2	52.6	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	49.2	21	92.0
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	12.4	7	23.2
Social security funds	32.7	35.3	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	7	71.0
EU institutions	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	13	1.0
C. Structure by economic function															
as % of GDP															
Consumption	13.1	11.6	12.4	12.4	11.7	11.5	11.5	11.4	11.8	12.2	12.5	12.3	12.4	9	65.1
Labour	12.4	11.9	11.8	12.1	12.6	13.1	13.2	13.3	13.6	13.8	14.1	14.2	14.4	22	75.4
of which on income from employment	11.5	11.1	11.1	11.3	11.8	12.3	12.3	12.4	12.8	13.0	13.3	13.4	13.6	23	71.1
Paid by employers	4.8	4.8	4.8	4.8	5.1	5.1	5.1	5.1	5.3	5.3	5.3	5.3	5.5	21	28.7
Paid by employees	6.7	6.3	6.3	6.6	6.7	7.2	7.2	7.3	7.4	7.7	8.0	8.1	8.1	21	42.4
Paid by non-employed	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.8	20	4.3
Capital	8.8	7.8	7.1	7.3	7.8	7.4	7.3	7.8	8.0	8.1	8.5	8.6	8.9	6	46.6
Income of corporations	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	16	11.9
Income of households	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	22	1.4
Income of self-employed	4.1	3.7	3.3	3.4	3.8	3.6	3.5	3.8	3.9	3.9	4.2	4.3	4.5	1	23.6
Stock of capital	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.9	2.0	2.0	1.9	1.8	1.9	10	9.7

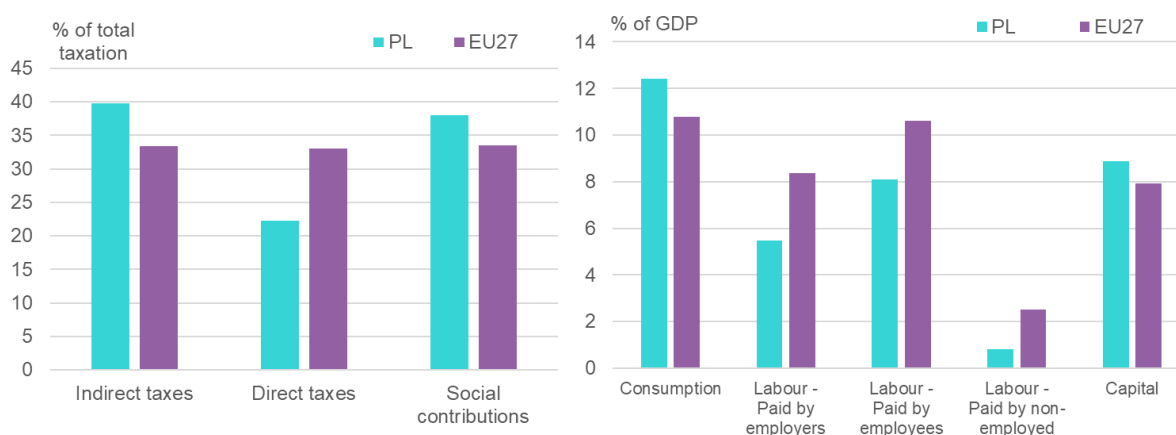
TABLE.PL.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.8	2.7	2.7	2.6	2.6	2.4	2.6	2.6	2.7	2.7	2.7	2.5	2.5	10	13.3
Energy	2.3	2.2	2.3	2.2	2.2	2.1	2.2	2.3	2.3	2.3	2.4	2.2	2.2	8	11.7
of which transport fuel taxes	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.1	2.0	2.0	1.9	1.8	4	
Transport	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	22	1.0
Pollution and resources	0.22	0.23	0.22	0.21	0.18	0.09	0.15	0.17	0.14	0.12	0.11	0.11	0.13	7	0.7
E. Property taxes															
as % of GDP															
Taxes on property	1.5	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	10	9.0
Recurrent taxes on immovable property	1.2	1.2	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	7	6.0
Other taxes on property	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	0.6	16	3.1
F. Implicit tax rates															
%															
Consumption	13.0	16.4	17.4	17.7	16.6	16.4	16.7	16.9	17.5	18.2	18.7	18.6	19.0	13	
Labour	29.6	29.3	29.1	30.4	31.6	32.6	32.6	33.2	33.2	33.6	33.6	33.9	33.9	15	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	34.3	31.4	31.3	31.8	32.2	32.1	32.1	32.4	33.4	34.1	35.1	35.1	35.7		187.1

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH PL.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.PL.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
<p>Introduce the following reliefs:</p> <ol style="list-style-type: none"> 1. relief for returnees from abroad. The relief consists of an exemption from personal income tax on certain income earned in four consecutive tax years by taxpayers who relocate after December 31, 2021; 2. Relief for families 4+ The credit is a personal income tax exemption for certain income of taxpayers who raised at least four children during the tax year; 3. Senior working relief .The relief consists of the exemption from personal income tax of certain income of taxpayers who, despite reaching the universal retirement age, will continue to be economically active; 4. Middle class relief. The relief consists of a deduction from income of an amount that is determined individually based on the amount of income earned. 	Base narrows	<p>Announcement: 2021-10-29 Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>Increase of the tax free amount to PLN 30000. Increase in the tax threshold from PLN 85528 to PLN 120000 above which a 32% tax rate applies. Elimination of the possibility to deduct from tax the health insurance contribution amounting to 7.75% of the assessment basis of this contribution.</p>	Base narrows	<p>Announcement: 2021-10-29 Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>A new optional method of taxation of foreign income for individuals who decide to transfer their tax residence to Poland (lump-sum tax in the amount of PLN 200 000 per year).</p>	Base broadens	<p>Legislation: 2021-10-29 In force from: 2022-01-01</p>
Personal income tax: Unincorporated businesses/Self employment income		
<p>The cashless payments relief, for acquisition of payment terminals and fees for their use. Due to the relief introduction, expenses for the purchase and operation of the payment terminal can be deducted twice - once as tax deductible costs, and the second time as relief decreasing tax base up to the applicable limits (PLN 1k, PLN 2k and PLN 2,5k). Thus, it works by additional deduction of selected costs.</p>	Base narrows	<p>Announcement: 2021-10-29 Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>Reductions in flat rates (lump sum tax rates on registered revenue) for certain categories of professionals, such as for health care services and engineering/IT services. As a result, doctors and engineers will pay tax at the rate of 14% of revenue, while an IT specialist will pay 12% of revenue.</p>	Rate decrease	<p>Legislation: 2021-10-29 In force from: 2022-01-01</p>

Description of measure	Change	Date
<p>Robotization relief. The entrepreneur is entitled to an additional (up to extra 50%) write-off of part of the robotization costs from the tax base at the end of the tax year. The tax relief is available to all entrepreneurs regardless of their size and legal form of conducting business. The following cost are considered as the eligible costs:</p> <ul style="list-style-type: none"> • Costs of purchasing new robots, machines and peripheral devices for robots functionally related to them; • cost of machines, devices and other things functionally related to robots, used to ensure ergonomics and work safety; • machines, devices or systems for remote management, diagnosis, monitoring or servicing of robots; • human-machine interaction devices for robots or high sensitivity robots; • costs of intangible assets concerning fixed assets mentioned above; • costs of training services concerning robots; • the fees referred to leasing agreement concerning fixed assets listed above, if after the end of the basic period of the leasing contract of the ownership of the fixed assets is transferred to the taxpayer. 	Base narrows	Announcement: 2020 Legislation: 2021-11-15 In force from: 2022-01-01
<p>Tax relief for employment of innovative employees, which can be used by companies conducting research and development (R&D) activities and employing employees to carry it out. Innovative employees will be those who spend more than 50% of their working time on R&D. This tax solution is dedicated to the entrepreneurs (taxpayers) who bare the tax loss or whose amount of income received in the tax year is not enough to deduct the qualified R&D costs. In this case the taxpayer who is the tax remitter at the same time will be able to decrease the amount of tax advances calculated from innovative employees' incomes by the amount of R&D tax relief that couldn't be deducted from the tax base as the R&D tax relief.</p>	Base narrows	Legislation: 2021-10-29 In force from: 2022-01-01
<p>Tax relief for the prototypes which is another tax solution to support taxpayers conducting activity in innovative sectors, who start the commercialization of innovative prototype structures (new products). It concerns the costs incurred by the taxpayer in the stage of testing the invention, before starting its mass production and launching it on the market. The tax relief will be available to taxpayers who receive income from economic activity and will consist in deducting from the tax calculation basis the costs of trial production of a new product or launching a new product specified in the tax act. It is assumed that the value of the deduction cannot exceed 30% of the costs incurred, but not more than 10% of income from non-agricultural economic activity.</p>	Base narrows	Legislation: 2021-10-29 In force from: 2022-01-01

Description of measure	Change	Date
<p>The business expansion relief applies to listed expenses incurred to increase sale of products made by the taxpayer (such as e.g. participation in fairs, promotional activities or preparation of leaflets). Due to the relief introduction, expenses for business expansion can be deducted twice – once as tax deductible costs, and the second time as relief decreasing tax base in the amount of up to PLN 1 million. Thus, it will work by additional deduction of selected costs. The maximum tax benefit will amount to PLN 190k per year.</p>	Base narrows	<p>Announcement: 2021-10-29 Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>Modernization of provisions concerning R&D tax relief – the amendments consist in: the increase of deduction of qualified costs concerning the cost of employment of the staff conducting R&D activity to the amount of 200% for all taxpayers (R&D centers and other taxpayers) and the increase of deduction of qualified costs listed in the tax Acts to the amount of 200% for all R&D centers (excluding the patent related costs – the deduction will remain at the same level).</p>	Base narrows	<p>Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>Possibility of simultaneous use of R&D and IP Box relief – this solution is dedicated to the taxpayers who conduct R&D activity, commercialize the results of research and development works and receive incomes from commercialization of Intellectual Property rights. This solution will enable the deduction of R&D qualified costs from the tax base (R&D tax relief) and then taxation the IP income by decreased 5% tax rate – two tax incentives will be available when calculating the tax due amount</p>	Base narrows	<p>Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>The CSR relief (for sports, cultural and supporting higher education and science activities) is a tax incentive aimed at supporting specific areas of social and economic life. Due to the relief introduction, expenses incurred for sports and cultural activities, as well as for activities supporting higher education and science, can be deducted twice - once as tax deductible costs, and the second time as relief decreasing tax base in the amount of 50% of costs. Thus, it works as additional deduction of selected costs.</p>	Base narrows	<p>Announcement: 2021-10-29 Legislation: 2021-10-29 In force from: 2022-01-01</p>

Description of measure	Change	Date
Corporate income tax		
<p>Tax capital groups:</p> <p>The new legislation foresees relaxing the conditions for the establishment and operation of tax capital groups, among others:</p> <ul style="list-style-type: none"> • decrease of the average share capital required for each of the companies included in the tax capital group to PLN 250 000 (from currently PLN 500 000); • allowing capital links between subsidiaries being part of the group (currently subsidiaries cannot hold shares in the share capital of other companies forming the group), as well as allowing certain restructuring (mergers, transformations and spin offs) of companies within the tax group; • eliminating the required profitability at the level of 2% share of income in revenues; • other changes – facilitating the settlement of losses and documenting the establishment of a tax group. 	Neutral	<p>Announcement: 2021-10-29</p> <p>Legislation: 2021-10-29</p> <p>In force from: 2022-01-01</p>
<p>The business expansion relief applies to listed expenses incurred to increase sale of products made by the taxpayer (such as e.g. participation in fairs, promotional activities or preparation of leaflets). Due to the relief introduction, expenses for business expansion can be deducted twice – once as tax deductible costs, and the second time as relief decreasing tax base in the amount of up to PLN 1 million. Thus, it will work by additional deduction of selected costs. The maximum tax benefit will amount to PLN 190k per year.</p>	Base narrows	<p>Announcement: 2021-10-29</p> <p>Legislation: 2021-10-29</p> <p>In force from: 2022-01-01</p>
<p>Others new tax reliefs supporting holding activities:</p> <ul style="list-style-type: none"> • relief for IPOs: allowing an additional deduction for selected costs incurred by a company directly in connection with the initial public offering of its shares; • consolidation relief: allowing deduction of certain costs related to the acquisition of other companies. 	Base narrows	<p>Announcement: 2021-10-29</p> <p>Legislation: 2021-10-29</p> <p>In force from: 2022-01-01</p>

Description of measure	Change	Date
<p>The minimum CIT aims at creating a level playing field for all businesses operating in the Polish market. The minimum CIT is imposed on the companies</p> <ol style="list-style-type: none"> 1. incurring tax losses or 2. having business-activity-income-to-business-activity-revenue ratio lower than 1%. <p>The minimum CIT amounts to 10% of the tax base calculated as the sum of the following items:</p> <ol style="list-style-type: none"> 1. 4% of revenues from business activity; 2. deferred income tax related to the disclosure of undepreciated value of intangible or fixed assets, resulting in an increase in gross profit or a decrease in gross loss; 3. so called “excess expenses” meaning: <ol style="list-style-type: none"> a. debt financing costs incurred for the benefit of related entities - in a part exceeding 30% of tax EBITDA and b. costs of intangible services (e.g. advisory, advertising or management) or of use of intangible rights (e.g. royalties) incurred for the benefit of entities related to the taxpayer or seated in a tax haven - in a part exceeding PLN 3 million + 5% of tax EBITDA. <p>The minimum CIT that was paid for a given tax year is deductible from CIT calculated accordingly to the general rules.</p> <p>The exclusions from minimum CIT are granted for the following entities:</p> <ol style="list-style-type: none"> 1. operating within financial sector; 2. having simple ownership structure meaning <ol style="list-style-type: none"> a. owned exclusively by individuals and b. not owning shares of other entities; 3. start-ups (the first 3 years of operation); 4. experiencing a sudden drop in revenues (at least 30%); 5. with prevailing operations in international marine or air transportation; 6. with the prevailing operations related to mining of products, the prices of which are dependent on the world stock markets; 7. belonging to a group formed by at least 2 companies where a parent company holds, through the whole tax year, at least 75% capital share in its subsidiaries, assuming that: <ol style="list-style-type: none"> a. companies forming the group have the same tax year and b. their business-activity-income-to-business-activity-revenue ratio exceeds 1%. 	<p>New tax</p>	<p>Announcement: 2021-10-29 Legislation: 2021-10-29 In force from: 2022-01-01</p>

Description of measure	Change	Date
<p>The cashless payments relief, for acquisition of payment terminals and fees for their use.</p> <p>Due to the relief introduction, expenses for the purchase and operation of the payment terminal can be deducted twice - once as tax deductible costs, and the second time as relief decreasing tax base up to the applicable limits (PLN 1k, PLN 2k and PLN 2.5k). Thus, it works by additional deduction of selected costs.</p>	Base narrows	<p>Announcement: 2021-10-29</p> <p>Legislation: 2021-10-29</p> <p>In force from: 2022-01-01</p>
<p>Other measures counteracting aggressive tax planning</p> <p>Extension of the definition of a controlled foreign entity (CFC)</p> <p>The changes of the CFC rules cover i.a.:</p> <ul style="list-style-type: none"> • modification of the current CFC premises through extending the catalogue of passive revenues, • adding two new premises determining the existence of CFC (in addition to the existing three). These premises are related in particular to the value of assets (i.e. shares in other companies, real estate, movable property, intangible assets, receivables) owned by a foreign entity. <p>Debt financing: clarifying that the taxpayers have to exclude from tax deductible costs the excess of debt financing costs over 3 million PLN or exceeding 30% of EBITDA (i.e. clarifying, in response to the existing interpretational doubts, that the amounts of 3 million PLN and 30 percent of EBITDA cannot be added together).</p> <p>WHT regulations: The new WHT collection and refund mechanism (the so-called 'pay and refund'), should apply if the payment will be classified as passive (e.g.. dividends, interest, license fees), and will be made with respect to related entities. Payments for certain intangible services will no longer fall within the scope of the new mechanism, as well as interest or royalties paid to unrelated parties. Also, definition of a beneficial owner was modified.</p> <p>Other changes, i.a.:</p> <ul style="list-style-type: none"> • extending the definition of a Polish tax resident • the new diverted profits tax • changes in provisions regarding the restructuring of entities (mergers / divisions), including those of a cross-border nature. 	Neutral	<p>Announcement: 2021-10-29</p> <p>Legislation: 2021-10-29</p> <p>In force from: 2022-01-01</p>
<p>The CSR relief (for sports, cultural and supporting higher education and science activities) is a tax incentive aimed at supporting specific areas of social and economic life.</p> <p>Due to the relief introduction, expenses incurred for sports and cultural activities, as well as for activities supporting higher education and science, can be deducted twice - once as tax deductible costs, and the second time as relief decreasing tax base in the amount of 50% of costs. Thus, it works as additional deduction of selected costs.</p>	Base narrows	<p>Announcement: 2021-10-29</p> <p>Legislation: 2021-10-29</p> <p>In force from: 2022-01-01</p>

Description of measure	Change	Date
<p>Holding regime introduces an exemption:</p> <ol style="list-style-type: none"> for 95% of the amount of dividends received by the holding company from its subsidiaries (both Polish and foreign) and full for profits from the sale of subsidiaries' shares, sold to unrelated entities. <p>The exemption applies, when the entity enjoys holding company status, meaning it meets certain conditions jointly, namely:</p> <ol style="list-style-type: none"> has a certain legal form (limited liability company or joint stock company), is a Polish tax resident, holds directly, for an uninterrupted period of at least 1 year, at least 10% capital share in the subsidiary, does not belong to a tax capital group, does not benefit from special economic zone exemptions, conducts a real business activity, its shares are not held, directly or indirectly, by a shareholder seated in a tax haven. 	<p>Base narrows</p>	<p>Announcement: 2021-10-29 Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>Amendments in the regulation concerning distributed profit tax (so-called Estonian CIT):</p> <ul style="list-style-type: none"> - A list of entities qualifying for Estonian CIT has been extended so that limited partnerships, limited joint-stock partnerships and simple joint-stock companies will be included. - Conditions for eligibility will be simplified, thus: <ul style="list-style-type: none"> • a company under Estonian CIT will no longer be obliged to incur specific investment expenditures • there will be no more threshold for company's income (currently, exceeding such threshold results in an additional tax obligation). - The tax rate has been reduced to 20% for larger entities and to 10% for smaller ones. 	<p>Rate decrease; base narrows</p>	<p>Legislation: 2021-10-29 In force from: 2022-01-01</p>

Description of measure	Change	Date
<p>Roborization relief. The entrepreneur is entitled to an additional (up to extra 50%) write-off of part of the robotization costs from the tax base at the end of the tax year. The tax relief is available to all entrepreneurs regardless of their size and legal form of conducting business. The following cost are considered as the eligible costs: • Costs of purchasing new robots, machines and peripheral devices for robots functionally related to them; • cost of machines, devices and other things functionally related to robots, used to ensure ergonomics and work safety;• machines, devices or systems for remote management, diagnosis, monitoring or servicing of robots;• human-machine interaction devices for robots or high sensitivity robots; • costs of intangible assets concerning fixed assets mentioned above; • costs of training services concerning robots; • the fees referred to leasing agreement concerning fixed assets listed above, if after the end of the basic period of the leasing contract of the ownership of the fixed assets is transferred to the taxpayer.</p>	Base narrows	Announcement: 2020 Legislation: 2021-11-15 In force from: 2022-01-01
<p>Tax relief for employment of innovative employees, which can be used by companies conducting research and development (R&D) activities and employing employees to carry it out. Innovative employees will be those who spend more than 50% of their working time on R&D. This tax solution is dedicated to the entrepreneurs (taxpayers) who incur loss or whose income in the tax year is lower than the qualified R&D costs. In this case the taxpayer, who is the tax remitter, will be able to decrease the amount of tax advances calculated from innovative employees' incomes by the amount of R&D tax relief that couldn't be deducted from the tax base as the R&D tax relief.</p>	Base narrows	Legislation: 2021-10-29 In force from: 2022-01-01
<p>Tax relief for the prototypes is another tax solution to support taxpayers conducting activity in innovative sectors, who start the commercialization of innovative prototype structures (new products). It concerns the costs incurred by the taxpayer in the stage of testing the invention, before starting its mass production and launching it on the market. The tax relief will be available to taxpayers who receive income from economic activity and will consist in deducting from the tax base the costs of trial production of a new product or launching a new product specified in the tax act. It is assumed that the value of the deduction cannot exceed 30% of the costs incurred, but not more than 10% of income from non-agricultural economic activity.</p>	Base narrows	Legislation: 2021-10-29 In force from: 2022-01-01

Description of measure	Change	Date
<p>Possibility of simultaneous use of R&D and IP Box relief – this solution is dedicated to the taxpayers who conduct R&D activity, commercialize the results of research and development works and receive incomes from commercialization of Intellectual Property rights. This solution will enable the deduction of R&D qualified costs from the tax base (R&D tax relief) and then taxation of the IP income by the reduced 5% tax rate – two tax incentives will be available when calculating the due tax amount.</p>	Base narrows	Legislation: 2021-10-29 In force from: 2022-01-01
<p>Modernization of provisions concerning R&D tax relief – the amendments consist in: the increase of deduction of qualified costs concerning the cost of employment of the staff conducting R&D activity to the amount of 200% for all taxpayers (R&D centers and other taxpayers) and the increase of deduction of qualified costs listed in the tax Acts to the amount of 200% for all R&D centers (excluding the patent related costs – the deduction will remain at the same level).</p>	Base narrows	Legislation: 2021-10-29 In force from: 2022-01-01
Value-added tax		
<p>Due to the COVID-19 pandemic temporary introduction of 0% VAT rate (under certain conditions) for:</p> <p>1) donations of certain goods related to health care (including medical and pharmaceutical products, disinfectants, personal protective equipment - face masks, gloves, protective clothing) made by VAT payers to public benefit organizations on condition that they are transferred free of charge to public health care institutions. The measure applies until the epidemic state in Poland is cancelled;</p> <p>2) renovation, alteration, maintenance, thermal upgrading of buildings being part of public health care institutions provided free of charge to public benefit organizations. The measure applies until the epidemic state in Poland is cancelled.</p>	Rate decrease; base narrows	Announcement: 2021-06-22 Legislation: 2021-06-17 In force from: 2021-06-23
<p>Reintroduction of reduced 8% VAT rate (as of 31 August 2020) for certain equipment for blind persons (CN codes: ex 8442 30 00, ex 8471, ex 8472 90 80), devices for writing and reading texts in Braille (regardless of CN codes) and for semen of certain animals. The measure previously applied until 30 June 2020.</p>	Rate decrease; base narrows	Announcement: 2020-08-28 Legislation: 2020-08-28 In force from: 2020-08-31
<p>Introduction of an option to choose VAT taxation of financial services in B2B transactions (previously all financial transaction were obligatory VAT exempt).</p>	N/A	Announcement: 2021 Legislation: 2021-10-29 In force from: 2022-01-01

Description of measure	Change	Date
<p>VAT refund in 15 days is the fastest statutorily guaranteed refund in the European Union and the UK. The tax incentive should generally be available to retailers using only online/virtual cash registers. A cashless taxpayer must meet some statutory criteria - economic criteria as well as fiscal safeguards. Taxable persons will not be required to provide additional documents. The verification of VAT refund conditions will be automated.</p>	N/A	<p>Announcement: 2020 Legislation: 2021-10-29 In force from: 2022-01-01</p>
<p>The implementation of the EU VAT e-commerce package, including new procedures and regulations that apply to cross-border sales of goods and services to consumers (B2C transactions).</p>	N/A	<p>Announcement: 2021 Legislation: 2021-06-28 In force from: 2021-07-01</p>
<p>Temporary introduction (as of 1 February until 31 July 2022) of 0% VAT rate for: § foodstuffs subject (until 31 January 2022) to 5% VAT rate § soil improvers, plant biostimulants, growing media (other than potting soil that is already subject to 8% VAT rate) in the meaning of The Act on fertilisers and fertilising (excluding mineral growing media) § fertilizers, plant protection products normally intended for use in agricultural production § potting soil § natural gas (CN 2711 11 00, 2711 21 00).</p>	Rate decrease; base narrows	<p>Announcement: 2022-01-27 Legislation: 2022-01-13 In force from: 2022-02-01</p>
<p>Temporary introduction (as of 1 February until 31 July 2022) of 8% VAT rate for: 1) Motor spirits (CN 2710 12 45 or 2710 12 49) or products resulting from a blend of motor spirits with bio-components, complying with the quality requirements laid down in separate regulations 2) Gas oils (CN 2710 19 43 or 2710 20 11) or products resulting from a blend of gas oils with bio-components, complying with the quality requirements laid down in separate regulations 3) bio-components which constitute fuel, complying with the quality requirements laid down in separate regulations, intended for the propulsion of combustion engines - regardless of CN, 4) intended for the propulsion of combustion engines petroleum gases (liquefied) and other gaseous hydrocarbons (CN 2711, excluding CN 2711 11 00 and 2711 21 00) or gaseous acyclic hydrocarbons (CN 2901), liquefied.</p>	Rate decrease; base narrows	<p>Announcement: 2022-01-27 Legislation: 2022-01-13 In force from: 2022-02-01</p>
<p>Temporary introduction (as of 23 June 2021 until 31 January 2022) of 8% VAT rate (under certain conditions) for soil improvers, plant biostimulants, growing media (other than potting soil that is already subject to 8% VAT rate) in the meaning of The Act on fertilisers and fertilising (excluding mineral growing media)</p>	Rate decrease; base narrows	<p>Announcement: 2021-06-22 Legislation: 2021-06-17 In force from: 2021-06-23</p>

Description of measure	Change	Date
Temporary introduction (as of 1 January until 31 March and subsequently prolonged until 31 July 2022) 5% VAT rate for electricity (CN 2716 00 00).	Rate decrease; base narrows	Announcement: 20-12-2021, 27-01-2022 Legislation: 17-12-2021, 13- 01-2022 In force from: 01-01-2022, 01- 02-2022
Temporary introduction (as of 1 February until 31 July 2022) of 5% VAT rate for district heating.	Rate decrease; base narrows	Announcement: 2022-01-27 Legislation: 2022-01-13 In force from: 2022-02-01
Possibility of creating VAT groups. Introduction into the Polish legal system of the solution provided optionally in the VAT Directive. After introduction of this solution grouped companies will not settle VAT in transactions between each other. The solution has a voluntary character, which allows an independent decision of companies as to their willingness to use it.	Rate decrease	Announcement: 2020 Legislation: 2021-10-29 In force from: 2022-07-01
Temporary introduction (as of 1 January until 31 January 2022) of 8% VAT rate for natural gas (CN 2711 11 00, 2711 21 00) and district heating (excluding import and intra-Community acquisitions that are exempt from VAT).	Rate decrease; base narrows	Announcement: 2021-12-20 Legislation: 2021-12-17 In force from: 2022-01-01
Other excise duties		
Alcoholic beverages The excise duty rates for ethyl alcohol, beer, wine, fermented beverages excluding cider and perry and intermediate products were increased by: 10% in 2022 and by 5% each year for the period 2023-2027. Tobacco products & other related products From 2022 the minimum excise duty on cigarettes has been increased to 105% of the total amount of excise duty, calculated on the price equal to the weighted average retail selling price of cigarettes. Minimum excise duty on smoking tobacco has been introduced. From 2022 it will amount to 100% of the total amount of excise duty, calculated on the price equal to the weighted average retail selling price of smoking tobacco. The following excise duty rates have been increased: - on novel tobacco products: the specific excise rate has been increased by 100% from January 1, 2022 and by 10% each year for the period 2023-2027. - on cigarettes, smoking tobacco, as well as cigars and cigarillos: the specific rate has been increased by 10% every year for the period 2023-2027. - on raw tobacco: tax rate increased by 10% every year for the period 2023-2027. The goods in question are stimulants.	Rate increase	Announcement: 2021-10-22 Legislation: 2021-10-29 In force from: 2022-01-01
Introducing the reduced excise duty rates (reduced by 50% in relation to the standard rates) for small, independent producers of alcoholic beverages.	Rate decrease	Announcement: 2021-11-29 Legislation: 2021-12-09 In force from: 2022-01-01

Description of measure	Change	Date
<p>Taking into account the EUR / PLN exchange rate applicable for 2022, in order to maintain the required EU minimum levels, the excise duty rates on certain energy goods have been increased, namely:</p> <ul style="list-style-type: none"> - heating oils falling within CN codes from 2710 19 51 to 2710 19 68 and from 2710 20 31 to 2710 20 39 not subject to the obligation of dyeing and marking and other heating fuels with a density equal to or higher than 890 kg / m³ - from PLN 64.00 / 1000 kg up to PLN 69.00 / 1000 kg, (EU minimum EUR 15/1000 kg), - coal and coke falling within CN codes 2701, 2702 and 2704 00, natural gas (wet) and other gaseous hydrocarbons falling within CN heading 2711 and other gaseous heating fuels for heating purposes - from PLN 1.28 / 1 GJ to PLN 1.38 / 1 GJ, (EU minimum 0.3 EUR / GJ). 	Rate increase	<p>Announcement: 2021-11-29 Legislation: 2021-12-09 In force from: 2022-01-01</p>
<p>The measure is of temporary nature. Excise duty rates for motor fuels (diesel oil, petrol, LPG) and electricity have been temporarily lowered to the EU level. A temporary exemption from excise duty has been introduced for the sale of electricity used by households.</p>	Rate decrease	<p>Announcement: 2021-11-30 Legislation: 2021-12-09 In force from: 2021-12-20</p>
Other taxes		
<p>Exemption from tax on retail sales of motor fuels in the period January - May 2022.</p>	Base narrows	<p>Announcement: 2021 Legislation: 2021-12-09 In force from: 2021-12-18</p>
Multiple taxes		
<p>"Investment agreement" is an agreement between the Minister of Finance and an investor or a group of investors who plan to make/is making an investment within territory of Poland. The aim of the agreement is to define the tax implications of the investment and ensure tax certainty regarding the investment.</p>	N/A	<p>Announcement: 2021 Legislation: 2021-10-29 In force from: 2022-01-01</p>

Portugal

TABLE.PT.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.1	12.6	13.3	13.9	13.9	13.8	14.3	14.7	14.9	15.0	15.3	15.1	14.8	8	29.5
VAT	8.1	6.8	7.5	8.1	8.3	8.0	8.5	8.6	8.5	8.6	8.7	8.8	8.4	9	16.8
Taxes and duties on imports excluding VAT	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.6	0.6	8	1.3
Taxes on products, except VAT and import duties	4.7	4.6	4.1	4.0	3.8	3.8	3.8	3.9	4.3	4.5	4.3	4.2	4.1	10	8.1
Other taxes on production	1.0	1.0	0.9	1.1	1.1	1.4	1.5	1.5	1.6	1.4	1.6	1.5	1.7	13	3.3
Direct taxes	9.3	8.6	8.5	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.7	10.1	14	20.1
Personal income taxes	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.4	6.5	6.3	7.0	14	14.0
Corporate income taxes	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	10	5.5
Other	0.4	0.4	0.3	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	24	0.6
Social contributions	8.4	8.6	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	10.5	20	20.9
Employers'	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	13	12.6
Households'	3.8	3.8	3.7	3.8	3.7	3.8	3.9	3.9	3.9	3.9	3.7	3.8	4.1	18	8.3
Total	31.7	29.8	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.7	34.5	35.3	18	70.5
B. Structure by level of government															
as % of total taxation															
Central government	68.1	65.8	66.7	67.4	66.5	68.0	67.8	67.7	67.3	67.2	66.8	65.7	64.1	11	45.2
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	7.2	7.3	7.2	13	5.1
Social security funds	24.5	26.8	26.3	25.8	26.5	24.8	24.7	24.7	24.9	25.2	25.4	26.5	28.2	20	19.9
EU institutions	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.5	15	0.4
C. Structure by economic function															
as % of GDP															
Consumption	12.0	10.6	11.4	11.9	12.0	11.7	12.2	12.4	12.5	12.7	12.8	12.8	12.2	11	24.4
Labour	12.4	12.7	12.6	13.3	12.7	14.7	14.8	14.8	14.5	14.4	14.6	14.8	16.2	18	32.4
of which on income from employment	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.8	12.8	13.1	13.3	14.5	20	29.1
Paid by employers	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	14	12.6
Paid by employees	6.9	7.1	6.7	7.0	6.5	7.7	7.9	7.9	7.7	7.5	7.5	7.5	8.2	20	16.4
Paid by non-employed	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	1.7	14	3.3
Capital	7.4	6.4	6.4	7.0	7.0	7.6	7.2	7.2	7.0	7.0	7.2	7.0	6.9	13	13.8
Income of corporations	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	12	5.5
Income of households	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	0.6	13	1.3
Income of self-employed	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	20	1.3
Stock of capital	2.4	2.3	2.2	2.3	2.4	2.5	2.5	2.6	2.7	2.6	2.7	2.7	2.8	7	5.7

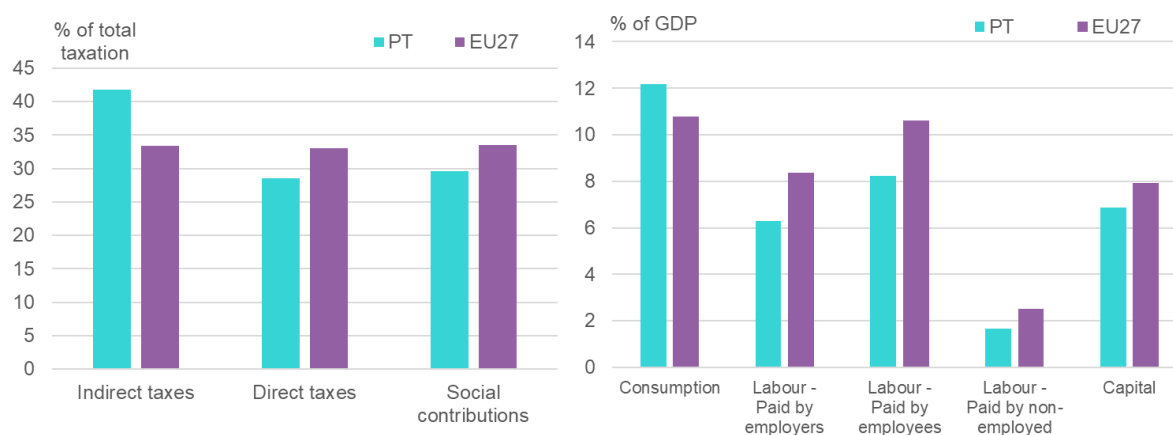
TABLE.PT.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.6	2.5	2.4	14	4.8
Energy	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.8	1.8	14	3.6
of which transport fuel taxes	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.4	11	
Transport	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	9	1.1
Pollution and resources	0.01	0.01	0.02	0.02	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	1.8	1.7	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	2.3	8	4.6
Recurrent taxes on immovable property	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	10	1.6
Other taxes on property	1.3	1.2	1.1	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.5	4	2.9
F. Implicit tax rates															
%															
Consumption	13.0	14.1	15.0	15.6	15.6	15.4	15.7	16.1	16.3	16.5	16.7	16.6	16.5	23	
Labour	24.7	24.8	24.5	26.1	25.8	28.8	29.5	29.7	29.5	29.2	29.2	29.3	29.8	22	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH PT.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.PT.2: LATEST TAX REFORMS

Description of measure	Change	Date
Environmentally-related taxes		
Tax rate reduction for category D vehicles (Goods and mixed motor vehicles the gross laden weight of which exceeds 2,500 kg used for the public carriage of goods, or on the account of third persons, or for hire without driver for the same purposes) and extension of tax benefits until 2026	Rate decrease	Legislation: 06-12-2021 In force from: 01-01-2022

Romania

TABLE.RO.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.4	10.3	11.9	13.2	13.3	12.8	12.8	13.4	11.4	10.4	10.5	10.7	10.5	26	22.8
VAT	7.5	6.3	7.6	8.7	8.3	8.1	7.6	8.1	6.4	6.2	6.3	6.2	6.1	24	13.4
Taxes and duties on imports excluding VAT	0.2	0.1	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.2	13	0.4
Taxes on products, except VAT and import duties	3.1	3.4	3.5	3.5	3.8	3.6	3.9	4.0	3.8	3.3	3.3	3.4	3.3	15	7.3
Other taxes on production	0.5	0.5	0.6	0.6	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	0.8	23	1.7
Direct taxes	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.9	4.8	4.7	27	10.3
Personal income taxes	3.2	3.3	3.2	3.3	3.4	3.4	3.5	3.7	3.7	3.6	2.4	2.3	2.4	27	5.3
Corporate income taxes	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	1.9	22	4.1
Other	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	0.4	17	0.9
Social contributions	9.0	9.0	8.7	9.1	8.8	8.6	8.5	8.1	8.0	8.4	10.6	10.5	11.1	19	24.3
Employers'	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	1.0	25	2.1
Households'	3.2	3.3	3.2	3.5	3.2	3.0	3.0	3.1	3.1	3.2	9.4	9.6	10.2	2	22.2
Total	26.8	25.2	26.4	28.3	27.9	27.4	27.5	28.1	25.9	24.9	26.0	26.0	26.3	26	57.5
B. Structure by level of government															
as % of total taxation															
Central government	63.0	60.9	63.2	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.1	56.7	17	32.6
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	3.2	3.6	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	3.0	19	1.7
Social security funds	33.2	35.2	32.5	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.5	40.0	6	23.0
EU institutions	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	25	0.2
C. Structure by economic function															
as % of GDP															
Consumption	10.7	9.7	11.3	12.5	12.7	12.2	11.9	12.6	10.8	9.9	10.1	10.2	10.0	23	21.9
Labour	11.0	11.1	11.0	11.2	11.1	11.0	10.7	10.3	10.0	10.7	12.2	12.0	13.0	24	28.3
of which on income from employment	11.0	11.0	10.8	11.0	10.9	10.8	10.5	10.1	9.8	10.6	12.1	11.9	12.8	24	28.0
Paid by employers	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	1.0	25	2.1
Paid by employees	5.2	5.4	5.3	5.3	5.4	5.2	5.1	5.1	4.9	5.3	10.9	11.0	11.9	6	25.9
Paid by non-employed	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	23	0.3
Capital	5.1	4.4	4.1	4.6	4.1	4.2	4.8	5.1	5.1	4.3	3.7	3.9	3.3	25	7.3
Income of corporations	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	1.9	23	4.1
Income of households	0.9	0.8	0.6	0.7	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	0.6	17	1.2
Income of self-employed	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.1	0.2	0.1	25	0.3
Stock of capital	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	0.7	24	1.6

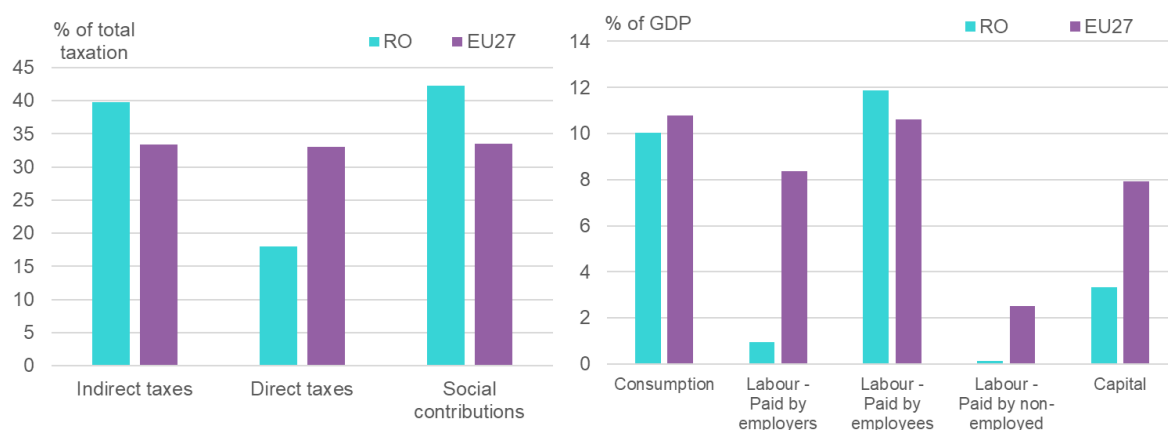
TABLE.RO.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	1.7	1.8	2.1	2.0	2.0	2.1	2.4	2.5	2.4	1.9	2.0	2.1	1.9	23	4.2
Energy	1.3	1.5	1.8	1.7	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	1.8	16	3.9
of which transport fuel taxes	1.1	1.4	1.6	1.5	1.4	1.5	1.7	1.8	1.7	1.5	1.5	1.4	1.3	15	
Transport	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	0.1	23	0.3
Pollution and resources	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.00	0.00	0.00	24	0.0
E. Property taxes															
as % of GDP															
Taxes on property	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.7	0.6	0.7	0.6	23	1.3
Recurrent taxes on immovable property	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	14	1.1
Other taxes on property	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	23	0.2
F. Implicit tax rates															
%															
Consumption	13.0	14.0	16.1	18.0	18.1	18.0	17.7	18.7	15.8	14.5	14.8	15.0	15.0	25	
Labour	30.2	32.1	30.0	33.1	33.4	33.8	32.3	31.4	27.9	28.5	31.6	30.8	31.1	20	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Total tax revenue adjusted for payable tax credits	26.8	25.2	26.4	28.3	27.9	27.4	27.5	28.1	25.9	24.9	26.0	26.0	26.3		57.5

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH RO.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.RO.2: LATEST TAX REFORMS

Description of measure	Change	Date
Social security contributions: Employee		
The payment of social health insurance contributions for pensions income above RON 4 000 (the income below RON 4 000 is exempt).	N/A	Legislation: 17-12-2021 In force from: 01-01-2022
Value-added tax		
The reduced rate of 5% of VAT shall apply on electronic books	Rate decrease	Legislation: 10-12-2021 In force from: 01-01-2022
The reduced rate of 5% of VAT shall apply to the taxation base for supply of thermal energy during the cold season (November-March), intended for the population, hospitals, education institutions, NGOs, cults or social service providers	Rate decrease	Legislation: 17-12-2021 In force from: 01-01-2022
The reduced rate of 5% of VAT will be applied for delivery of firewood to individuals and to all legal entities (including schools, hospitals, medical dispensaries and social assistance units)	Rate decrease	Legislation: 08-12-2021 In force from: 01-01-2022
The reduced rate of 5% of VAT shall apply to the taxation base for provision of housing with a maximum usable area of 120 sqm, if the value of the house is between RON 450 000 and RON 700 000, VAT free, when the houses are provided to individuals. This VAT exemption shall apply to a single house sold to a single individual or jointly with other individuals.	Rate decrease	Legislation: 17-12-2021 In force from: 01-01-2022

Slovenia

TABLE.SI.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.1	13.7	14.2	14.1	14.5	15.0	15.0	14.9	14.7	14.4	14.1	13.8	12.8	17	6.0
VAT	8.3	7.9	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	8.0	7.5	14	3.5
Taxes and duties on imports excluding VAT	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	19	0.1
Taxes on products, except VAT and import duties	4.0	4.6	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.6	4.5	3.9	11	1.9
Other taxes on production	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.2	17	0.6
Direct taxes	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.8	7.9	20	3.7
Personal income taxes	5.7	5.7	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.4	5.3	5.4	19	2.5
Corporate income taxes	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	1.9	21	0.9
Other	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	14	0.3
Social contributions	14.7	15.5	15.8	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.7	16.8	1	7.9
Employers'	5.4	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	14	2.9
Households'	9.3	9.9	10.1	10.0	10.2	9.9	9.9	9.9	9.8	9.8	9.8	9.9	10.7	1	5.0
Total	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.5	37.3	37.6	12	17.6
B. Structure by level of government															
as % of total taxation															
Central government	52.1	48.6	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	49.2	45.6	23	8.0
State government (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		0.0
Local government	8.6	9.8	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	8.9	8.8	9.6	9	1.7
Social security funds	38.7	41.2	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.8	41.5	44.4	2	7.8
EU institutions	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	23	0.1
C. Structure by economic function															
as % of GDP															
Consumption	13.1	13.3	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.8	13.6	13.3	12.3	10	5.8
Labour	19.1	19.4	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	18.9	19.0	20.1	11	9.4
of which on income from employment	18.1	18.2	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	17.9	17.9	18.9	7	8.9
Paid by employers	6.0	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	15	2.9
Paid by employees	12.1	12.6	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.2	12.2	12.8	4	6.0
Paid by non-employed	1.0	1.2	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	1.0	1.1	19	0.5
Capital	5.3	4.6	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	5.1	5.2	19	2.4
Income of corporations	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	1.9	22	0.9
Income of households	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.6	14	0.3
Income of self-employed	1.5	1.5	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.6	10	0.8
Stock of capital	0.9	0.9	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.0	22	0.5

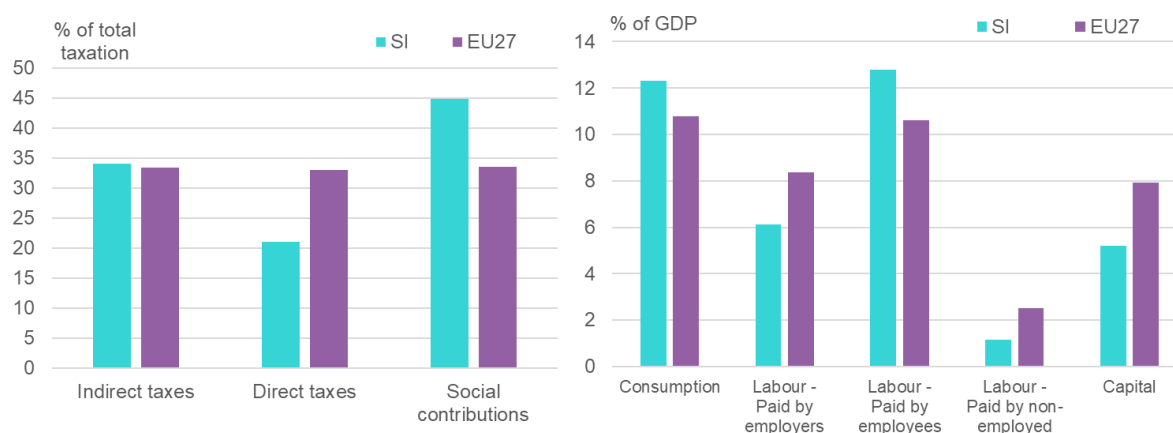
TABLE.SI.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	3.0	3.5	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.4	3.3	2.9	8	1.4
Energy	2.3	2.9	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.1	2.8	2.8	2.4	6	1.1
of which transport fuel taxes	2.1	2.6	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	2.1	1.8	5	
Transport	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	0.5	13	0.2
Pollution and resources	0.16	0.15	0.16	0.16	0.16	0.16	0.16	0.16	0.15	0.13	0.12	0.12	0.12	8	0.1
E. Property taxes															
as % of GDP															
Taxes on property	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	22	0.3
Recurrent taxes on immovable property	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	15	0.2
Other taxes on property	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	22	0.1
F. Implicit tax rates															
%															
Consumption	13.0	19.8	19.9	19.6	19.8	20.9	21.4	21.6	21.4	21.3	21.2	20.7	20.6	10	
Labour	35.8	35.1	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	35.9	35.3	35.1	14	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH SI.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.SI.2: LATEST TAX REFORMS

Description of measure	Change	Date
Corporate income tax		
(1) The increase in the rate of allowance for donations together with the broadening of donations for sports purposes and higher allowance for practical work in vocational education; (2) more favourable recognition of certain expenses (eg. reservations); (3) clearer provisions on the expenses for representation and more favourable recognition of them; (4) the introduction of new tax allowance for green and digital transition investments; (5) transmission of an article of the EU Directive laying down rules against tax avoidance practices which directly affect the functioning of the internal market.	Base narrows	Legislation: 29-10-2021 In force from: 01-01-2022
Value-added tax		
Elimination of VAT exemption on imports of goods of low value (up to EUR 22)	Base broadens	Legislation: 29-06-2021 In force from: 01-07-2021
Inclusion of menstrual hygiene products among products and services taxed at a lower rate of 9.5%.	Rate decrease	Legislation: 14-04-2021 In force from: 03-05-2021
Health-related taxes		
Increase in minimum excise duty from EUR 120 to EUR 123 per 1 000 cigarettes (from 1 Oct 2021) and from EUR 123 to EUR 126 per 1 000 cigarettes (from 1 Apr 2022).	Rate increase	Legislation: 24-09-2021 In force from: 01-11-2021
Other excise duties		
(1) Implementation of more favourable tax treatment of natural gas for vehicles; (2) determining the excise duty on all types of liquids for electronic cigarettes, including those without nicotine, and reducing the excise duty on them from EUR 0.18 to EUR 0.08 per millilitre of refill; (3) encouraging beneficiaries to electronically claim a refund of excise duty paid; (4) transposition of the provisions of the directive concerning the integration of the Italian municipality into the territory of the Union.	Rate decrease; base broadens	Legislation: 08-06-2021 In force from: 23-05-2021

Slovakia

TABLE.SK.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.7	10.7	10.5	11.4	10.8	11.4	11.7	11.7	11.6	12.1	12.0	12.1	12.3	19	11.3
VAT	6.7	6.6	6.1	6.6	5.9	6.3	6.6	6.8	6.7	7.0	7.1	7.3	7.4	17	6.8
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1	20	0.1
Taxes on products, except VAT and import duties	2.9	3.0	3.3	3.7	3.7	3.8	3.7	3.7	3.7	3.9	3.8	3.7	3.6	14	3.3
Other taxes on production	0.8	0.9	0.8	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.0	1.1	18	1.0
Direct taxes	6.6	5.7	5.5	5.6	5.7	6.2	6.7	7.1	7.2	7.2	7.3	7.2	7.2	22	6.7
Personal income taxes	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.8	3.8	23	3.5
Corporate income taxes	3.0	2.5	2.4	2.4	2.3	2.9	3.3	3.7	3.5	3.5	3.3	3.0	3.0	8	2.8
Other	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	19	0.4
Social contributions	11.7	12.4	12.0	12.0	12.3	13.3	13.5	13.7	14.2	14.6	14.7	15.0	15.5	5	14.2
Employers'	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.1	9.4	5	8.7
Households'	5.1	5.7	5.3	5.5	5.6	5.8	5.7	5.7	6.1	6.1	6.0	5.9	6.1	11	5.6
Total	29.0	28.8	27.9	28.9	28.7	30.9	31.8	32.5	33.0	33.9	34.0	34.3	35.0	19	32.2
B. Structure by level of government															
as % of total taxation															
Central government	57.7	55.0	55.1	56.4	55.3	55.1	56.0	56.9	56.0	56.0	55.8	55.6	55.0	19	17.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.2	2.5	2.4	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	1.6	22	0.5
Social security funds	39.3	41.9	41.7	40.5	41.7	42.0	41.3	41.1	41.9	42.0	42.2	42.5	42.9	3	13.8
EU institutions	0.8	0.6	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	19	0.1
C. Structure by economic function															
as % of GDP															
Consumption	10.1	10.1	9.9	10.7	9.9	10.5	10.8	10.9	10.9	11.3	11.2	11.4	11.5	15	10.5
Labour	14.3	15.0	14.4	14.6	15.0	16.0	16.3	16.6	17.3	17.8	18.2	18.6	19.2	13	17.7
of which on income from employment	12.1	12.3	12.2	12.0	12.3	13.3	13.5	13.9	14.5	15.1	15.4	15.9	16.4	14	15.1
Paid by employers	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.1	9.4	8	8.7
Paid by employees	5.6	5.6	5.5	5.5	5.7	5.8	5.8	6.0	6.5	6.6	6.7	6.8	7.0	23	6.5
Paid by non-employed	2.3	2.7	2.2	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	2.8	7	2.5
Capital	4.5	3.7	3.6	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.6	4.3	4.3	23	4.0
Income of corporations	3.3	2.7	2.6	2.6	2.5	3.1	3.5	3.8	3.7	3.6	3.5	3.3	3.2	5	3.0
Income of households	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Income of self-employed	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	0.0
Stock of capital	0.8	0.9	0.8	0.8	1.0	1.1	1.1	1.0	1.0	1.0	0.9	0.9	1.0	23	0.9

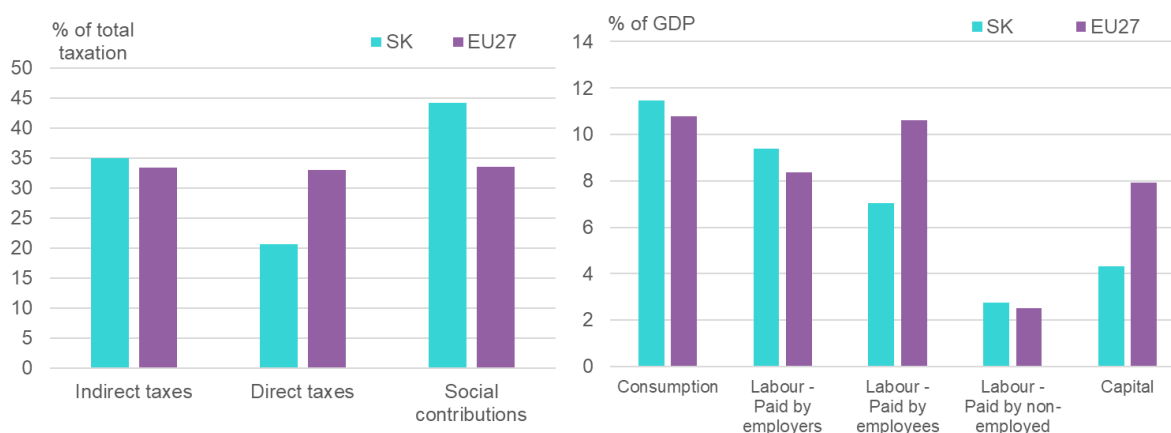
TABLE.SK.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.1	2.0	2.1	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.4	2.4	15	2.2
Energy	1.8	1.7	1.8	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.1	2.1	9	2.0
of which transport fuel taxes	1.8	1.6	1.5	1.4	1.4	1.3	1.4	1.4	1.4	1.4	1.4	1.3	1.3	14	
Transport	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	21	0.2
Pollution and resources	0.06	0.06	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.03	0.03	0.03	0.03	18	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	0.5	24	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	0.5	16	0.4
Other taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
F. Implicit tax rates															
%															
Consumption	13.0	14.1	14.4	16.1	14.8	15.7	16.3	16.8	16.3	17.2	17.2	17.3	17.0	21	
Labour	34.2	32.9	33.6	32.9	33.6	36.0	36.0	36.6	36.8	36.9	37.0	37.2	37.0	11	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4	0.4		0.4
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH SK.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.SK.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Increasing of child tax credit for children 6-15 years old. No effect on ESA2010 PIT income (expected expenditure on this policy is EUR 120 million.)	Neutral	In force from: 01-07-2021
Social security contributions: Employer		
Deferral of SSC payments for business with at least 40% loss in revenue. No effect on Accrual revenue	Neutral	In force from: 01-03-2020
Corporate income tax		
Reduction of R&D tax incentives from 200% to 100%	Base broadens	Legislation: 15-11-2021 In force from: 01-01-2022
Introduction of tax incentives for investment in Industry 4.0	Base narrows	Legislation: 15-11-2021 In force from: 01-01-2022
Multiple taxes		
Abolition of plans to implement annual clearing of social insurance contributions	Base narrows	In force from: 01-01-2023

Finland

TABLE.FI.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.5	12.9	13.0	13.8	14.1	14.4	14.4	14.2	14.4	14.1	14.2	14.2	14.2	11	33.5
VAT	8.1	8.4	8.3	8.7	8.9	9.2	9.2	9.0	9.1	9.0	9.2	9.2	9.3	4	22.0
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	0.2
Taxes on products, except VAT and import duties	4.2	4.4	4.5	4.9	4.9	4.9	4.9	5.0	5.1	4.8	4.8	4.6	4.5	7	10.6
Other taxes on production	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3	27	0.7
Direct taxes	17.1	15.7	15.6	16.0	15.8	16.4	16.6	16.8	16.6	16.8	16.3	16.3	16.4	4	38.7
Personal income taxes	12.7	12.7	12.0	12.2	12.4	12.7	13.3	13.2	12.9	12.5	12.2	12.2	12.6	3	29.9
Corporate income taxes	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	18	5.0
Other	1.1	1.1	1.2	1.1	1.2	1.4	1.4	1.5	1.5	1.6	1.5	1.5	1.6	2	3.8
Social contributions	11.5	12.1	12.0	12.0	12.6	12.5	12.6	12.6	12.7	11.9	11.8	11.8	11.6	15	27.3
Employers'	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.1	11	16.7
Households'	2.9	3.2	3.5	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.4	4.5	16	10.6
Total	41.1	40.8	40.6	41.8	42.4	43.4	43.5	43.5	43.7	42.9	42.4	42.3	42.1	6	99.5
B. Structure by level of government															
as % of total taxation															
Central government	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.1	48.9	47.5	22	47.2
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	21.9	23.7	24.3	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	24.7	3	24.5
Social security funds	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.5	21	27.3
EU institutions	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.4	22	0.4
C. Structure by economic function															
as % of GDP															
Consumption	12.4	12.9	12.9	13.8	14.0	14.3	14.2	14.1	14.3	14.0	14.2	14.0	14.1	5	33.2
Labour	21.3	22.2	21.1	21.4	22.2	22.3	22.6	22.4	22.5	21.3	21.0	21.0	20.9	8	49.4
of which on income from employment	19.1	19.8	18.8	19.0	19.7	19.7	19.8	19.5	19.5	18.4	18.1	18.1	17.9	10	42.3
Paid by employers	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.1	12	16.7
Paid by employees	10.6	10.9	10.3	10.5	10.9	10.9	11.1	10.9	10.9	10.6	10.6	10.7	10.9	9	25.6
Paid by non-employed	2.1	2.4	2.3	2.4	2.5	2.7	2.8	2.9	3.0	2.9	2.9	2.9	3.0	5	7.0
Capital	7.4	5.7	6.5	6.6	6.1	6.8	6.7	7.0	7.0	7.5	7.2	7.2	7.2	11	16.9
Income of corporations	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	20	5.0
Income of households	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.3	1.5	3	3.5
Income of self-employed	1.7	1.8	1.8	1.7	1.8	1.8	2.0	1.9	1.8	1.8	1.7	1.7	1.9	7	4.4
Stock of capital	1.1	1.1	1.2	1.2	1.2	1.4	1.5	1.5	1.5	1.7	1.5	1.6	1.7	11	4.1

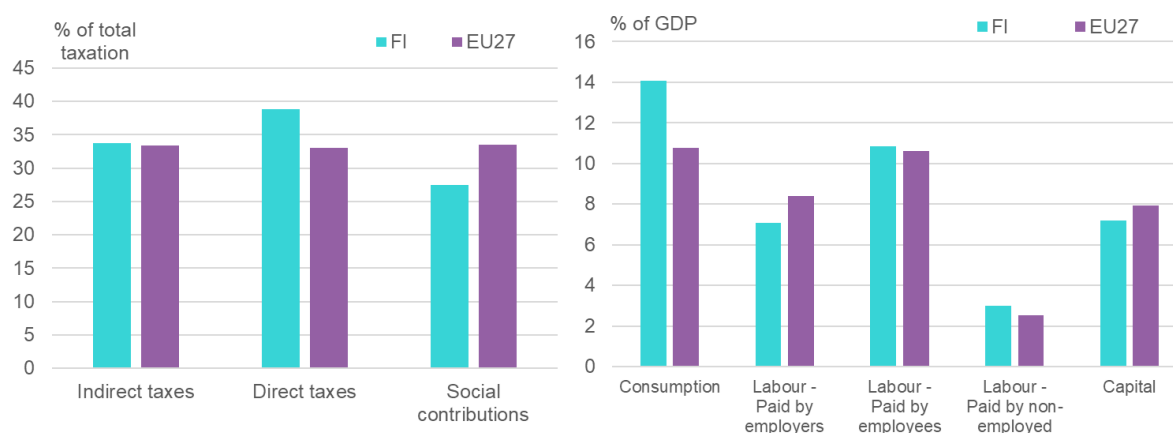
TABLE.FI.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	3.1	3.0	2.9	2.8	2.7	9	6.5
Energy	1.7	1.7	1.7	2.0	2.0	1.9	1.9	2.0	2.1	2.0	2.0	1.9	1.9	11	4.5
of which transport fuel taxes	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	18	
Transport	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.8	6	1.9
Pollution and resources	0.05	0.05	0.05	0.07	0.06	0.06	0.05	0.05	0.03	0.03	0.03	0.02	0.02	19	0.1
E. Property taxes															
as % of GDP															
Taxes on property	1.1	1.0	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.6	1.5	1.6	1.6	11	3.9
Recurrent taxes on immovable property	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	9	2.0
Other taxes on property	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.8	9	1.9
F. Implicit tax rates															
%															
Consumption	13.0	20.1	19.9	21.0	21.0	21.3	21.1	20.9	21.4	21.3	21.5	21.4	21.6	6	
Labour	40.6	39.8	38.5	39.1	39.7	39.9	40.5	40.4	40.9	39.8	38.9	38.9	38.3	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	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH FI.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.FI.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Full adjustment for the raise in general earnings level to the central government earned income tax scale.	Base narrows	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Increase in the earned income tax credit.	Base narrows	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Increase of the basic allowance in municipal taxation.	Base narrows	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Lowered taxable value of hybrid vehicles used as company cars.	Base narrows	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Increase in the tax credit for household expenses	Rate decrease; base narrows	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Increase in the tax credit for household expenses	Rate decrease; base narrows	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Corporate income tax		
The provision concerning transfer pricing adjustments was revised so that the OECD Transfer Pricing Guidelines can be applied to their full extent.	Base broadens	Announcement: 21-10-2021 Legislation: 16-12-2021 In force from: 01-01-2022
The additional 50% deduction for R&D costs of co-operation with research organizations in 2021-2025 was increased to 150% and extended to 2027.	Base narrows	Announcement: 21-10-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Interest deduction limitation rule was amended: equity escape rule was tightened and public infrastructure exception was be broadened	Base broadens	Announcement: 04-11-2021 Legislation: 22-12-2021 In force from: 01-01-2022
Value-added tax		
Payment arrangements with eased terms was continued.	Neutral	Announcement: 06-05-2021 Legislation: 18-06-2021 In force from: 20-05-2021
Environmentally-related taxes		
Decrease of car registration tax for zero-emission cars to 0% and increase of vehicle tax for zero-emission cars registered from 1.10.2021 onwards.	Neutral	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Temporary increase to the exempted volume of peat used in heating and broadening the scope of exemption to plants that use peat in the heating above the levels of exempted volume. Introduction of carbon price floor for peat used in heating.	Rate decrease; base narrows	Announcement: 29-04-2021 Legislation: 16-12-2021 In force from: 01-01-2022
Decrease of electricity tax used in certain heat pumps, electric boilers and data centers.	Rate decrease	Announcement: 27-09-2021 Legislation: 16-12-2021
Introduction of energy tax on biogas used in transportation.	Rate decrease; base broadens	Announcement: 27-09-2021 Legislation: 16-12-2021 In force from: 01-01-2022

Description of measure	Change	Date
Other taxes		
Temporary decrease to the tax rate on lottery prizes for year 2021	Rate decrease	Announcement: 15-10-2020 Legislation: 11-12-2020 In force from: 01-01-2021
Temporary decrease to the tax rate on lottery prizes for years 2022 and 2023	Rate decrease	Announcement: 18-11-2021 Legislation: 16-12-2021 In force from: 01-01-2022

Sweden

TABLE.SE.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	22.4	22.5	22.1	21.7	22.0	22.0	21.7	21.6	22.5	22.4	22.4	22.0	21.8	1	103.5
VAT	8.7	9.0	9.0	8.9	8.8	8.8	8.9	8.9	9.2	9.2	9.2	9.1	9.2	5	43.9
Taxes and duties on imports excluding VAT	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	22	0.6
Taxes on products, except VAT and import duties	3.2	3.4	3.2	3.0	3.0	2.9	2.7	2.7	2.7	2.6	2.7	2.5	2.5	20	12.1
Other taxes on production	10.4	10.1	9.7	9.7	10.1	10.1	10.0	9.9	10.5	10.4	10.4	10.2	9.9	1	46.9
Direct taxes	18.8	18.4	18.1	17.5	17.4	17.7	17.8	18.3	18.9	19.0	18.6	18.1	18.2	2	86.7
Personal income taxes	15.8	15.3	14.6	14.1	14.5	14.7	14.7	14.9	15.6	15.6	15.2	14.5	14.8	2	70.5
Corporate income taxes	2.6	2.6	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	9	14.2
Other	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	18	2.0
Social contributions	2.7	2.8	2.6	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.7	2.8	26	13.2
Employers'	2.6	2.7	2.6	2.6	2.7	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	22	12.9
Households'	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.3
Total	44.0	43.7	42.9	42.0	42.1	42.5	42.2	42.6	44.1	44.1	43.8	42.8	42.8	4	203.4
B. Structure by level of government															
as % of total taxation															
Central government	62.5	62.3	63.9	63.5	62.4	62.3	62.9	63.7	63.8	63.8	63.7	64.0	62.8	14	127.7
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	30.9	31.0	29.6	29.7	30.6	30.8	30.3	29.6	29.7	29.7	29.6	29.3	30.4	1	61.9
Social security funds	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	25	13.2
EU institutions	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	26	0.6
C. Structure by economic function															
as % of GDP															
Consumption	12.3	12.7	12.6	12.3	12.1	12.1	12.0	12.0	12.3	12.2	12.2	11.9	12.1	12	57.4
Labour	26.1	25.5	24.2	24.0	24.8	25.0	24.6	24.5	25.6	25.7	25.6	24.9	24.9	1	118.6
of which on income from employment	22.6	21.9	21.0	21.2	21.8	21.9	21.6	21.5	22.5	22.6	22.7	22.2	22.1	1	104.9
Paid by employers	11.9	11.6	11.1	11.2	11.6	11.6	11.5	11.4	11.9	12.0	12.0	11.9	11.6	2	54.9
Paid by employees	10.7	10.3	9.8	9.9	10.2	10.3	10.2	10.1	10.6	10.7	10.6	10.3	10.5	11	50.0
Paid by non-employed	3.5	3.6	3.2	2.9	3.0	3.1	3.0	2.9	3.1	3.0	2.9	2.7	2.9	6	13.7
Capital	5.6	5.5	6.1	5.7	5.2	5.4	5.6	6.2	6.3	6.2	6.0	6.0	5.8	17	27.4
Income of corporations	2.6	2.6	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	10	14.2
Income of households	1.1	1.0	1.1	1.0	0.9	0.9	1.3	1.5	1.6	1.6	1.3	1.3	1.2	7	5.5
Income of self-employed	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	23	1.8
Stock of capital	1.2	1.2	1.3	1.2	1.3	1.4	1.3	1.3	1.4	1.3	1.2	1.2	1.2	17	5.9

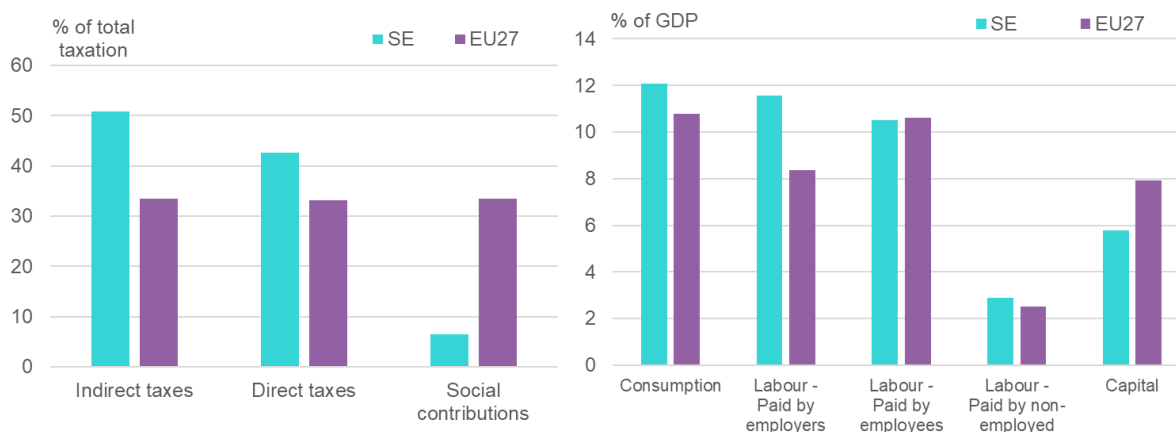
TABLE.SE.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.6	2.8	2.7	2.4	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.0	20	9.6
Energy	2.1	2.2	2.2	2.0	1.9	1.9	1.7	1.7	1.7	1.6	1.6	1.6	1.5	21	7.2
of which transport fuel taxes	1.2	1.2	1.1	1.1	1.1	1.0	1.0	0.9	1.0	0.9	0.9	0.7	0.7	25	
Transport	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	14	2.1
Pollution and resources	0.05	0.04	0.04	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.05	0.05	0.06	13	0.3
E. Property taxes															
as % of GDP															
Taxes on property	1.0	1.0	1.0	1.0	1.1	1.2	1.1	1.1	1.2	1.1	1.2	1.1	1.1	16	5.0
Recurrent taxes on immovable property	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	12	3.3
Other taxes on property	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.5	0.4	0.4	20	1.7
F. Implicit tax rates															
%															
Consumption	13.0	21.7	22.0	21.4	21.0	20.8	20.8	21.2	21.7	21.8	21.8	21.6	21.9	5	
Labour	40.8	39.2	38.9	38.8	38.6	38.5	38.3	38.8	39.8	40.0	39.7	39.1	38.4	7	
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH SE.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.SE.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Increased basic allowance for elderly people	Base narrows	In force from: 01-01-2022
Increased in-work tax credit	Rate decrease	In force from: 01-01-2022
Increased tax reduction for sickness compensation and activity compensation	Rate decrease	Announcement: 20-09-2021 In force from: 01-01-2022
Tax reduction for contributions to unemployment insurance funds	Rate decrease	Announcement: 20-09-2021 In force from: 01-07-2022
Partial tax exemption for bicycles provided as benefit it kind	Base narrows	Announcement: 20-09-2021 In force from: 01-01-2022
Company car benefit: adjusted taxable values for low-emission vehicles	Neutral	Announcement: 20-09-2021 In force from: 01-07-2022
Simplified regulation of place of employment and tax exempt compensation during temporary employment	Base narrows	Announcement: 20-09-2021 In force from: 01-01-2022
Social security contributions: Employer		
Further decrease in SSC for employed youth 19-23 during June-August 2022	Rate decrease	Announcement: 20-09-2021 In force from: 01-06-2022
Extended tax exemption of free parking	Base narrows	Announcement: 01-04-2021 In force from: 01-01-2021
Further decrease in SSC for employed youth 19-23 during June-August 2021	Rate decrease	Announcement: 25-05-2021 In force from: 01-06-2022
Extended tax exemption of gifts to employees	Base narrows	Announcement: 01-04-2021 In force from: 01-01-2021
The date for the temporary reduction of SSC for employed youth 19-23 was put earlier to 1 Jan 2021 instead of April 2021	Rate decrease	Announcement: 15-01-2021 In force from: 01-01-2021
Taxes on payroll and workforce		
Employee stock options. Improved eligibility criteria	Base narrows	Announcement: 20-09-2021 In force from: 01-01-2022
Corporate income tax		
Limitation of allowance for losses/loss deduction rules when there is a change of ownership	Neutral	In force from: 06-11-2021
Other corporate taxes		
Reform of withholding tax system	Neutral	Announcement: 2020-09-21 In force from: 01-01-2024
Value-added tax		
Further decreased VAT for some repairs	Rate decrease	Announcement: 20-09-2021 In force from: 01-07-2022
Higher turnover threshold for value added tax	Base narrows	Announcement: 20-09-2021 In force from: 01-07-2022
VAT exemptions on importations and on certain supplies, in respect of Union measures in response to the COVID-19 pandemic	Rate decrease	Announcement: 20-09-2021 Legislation: 02-12-2021 In force from: 01-01-2021
Environmentally-related taxes		
Increased vehicle tax for new petrol and diesel cars	Rate increase; base broadens	Announcement: 20-09-2021 In force from: 01-06-2022
GDP adjustment on tax on waste incineration	Rate increase	Announcement: 20-09-2021 In force from: 01-01-2023

Description of measure	Change	Date
Health-related taxes		
Increased tax on alcoholic beverages	Rate increase	Announcement: 20-09-2021 In force from: 01-01-2024
Increased tax on tobacco products	Rate increase	Announcement: 20-09-2021 In force from: 01-01-2024
A tax on hazardous chemicals in clothing is not introduced	N/A	In force from: 01-01-2022
Other excise duties		
GDP adjustment on tax on chemicals in certain electronics	Rate increase	Announcement: 20-09-2021 In force from: 01-01-2023
Abolished tax on advertising	Rate decrease	Announcement: 20-09-2021 In force from: 01-01-2022
Multiple taxes		
Instalment plan for temporary tax deferrals	N/A	Announcement: 20-09-2021 In force from: 02-07-2022
Extended possibilities to defer tax payments temporarily	N/A	Announcement: 17-12-2021 In force from: 05-02-2022

EU-27

TABLE.EU27.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.0	12.8	13.1	13.2	13.5	13.6	13.7	13.7	13.6	13.6	13.7	13.7	13.4		1798.7
VAT	6.8	6.5	6.8	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1	7.1	6.9		929.4
Taxes and duties on imports excluding VAT	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.5		72.8
Taxes on products, except VAT and import duties	3.6	3.6	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.5	3.4		454.0
Other taxes on production	2.2	2.2	2.2	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5	2.6		342.5
Direct taxes	12.8	12.1	11.9	12.1	12.6	12.9	12.9	12.9	13.0	13.2	13.2	13.2	13.3		1780.0
Personal income taxes	9.0	8.9	8.7	8.8	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.6	9.9		1327.3
Corporate income taxes	2.8	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.6	2.4		324.6
Other	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0		128.1
Social contributions	12.7	13.2	12.9	13.0	13.2	13.2	13.2	13.1	13.2	13.1	13.2	13.1	13.5		1802.2
Employers'	7.3	7.5	7.4	7.4	7.4	7.4	7.4	7.4	7.3	7.3	7.3	7.2	7.4		992.3
Households'	5.4	5.6	5.5	5.6	5.7	5.8	5.8	5.7	5.8	5.8	5.8	5.8	6.0		810.0
Total	38.4	38.0	37.9	38.4	39.3	39.8	39.9	39.7	39.8	39.9	40.1	39.9	40.2		5380.9
B. Structure by level of government															
as % of total taxation															
Central government	47.5	45.9	47.2	46.5	46.2	46.6	46.6	46.5	46.2	46.2	45.9	45.7	44.6		2400.2
State government (1)	6.7	6.7	6.3	6.4	6.8	6.6	6.6	6.9	7.3	7.3	7.4	7.5	7.7		414.9
Local government	10.2	10.2	9.8	10.4	10.7	10.6	10.6	10.6	10.5	10.4	10.4	10.2	10.2		548.9
Social security funds	35.2	36.9	36.3	36.2	36.0	35.8	35.8	35.5	35.5	35.5	35.7	36.0	36.9		1987.2
EU institutions	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.6		29.6
C. Structure by economic function															
as % of GDP															
Consumption	10.6	10.5	10.8	10.9	11.0	11.1	11.1	11.1	11.1	11.1	11.1	11.1	10.8		1442.4
Labour	19.7	20.3	20.0	20.0	20.5	20.8	20.8	20.5	20.5	20.6	20.7	20.7	21.5		2878.0
of which on income from employment	17.7	18.0	17.8	17.9	18.3	18.4	18.4	18.2	18.2	18.3	18.4	18.4	19.0		2541.6
Paid by employers	8.1	8.4	8.3	8.3	8.4	8.5	8.5	8.3	8.3	8.3	8.2	8.2	8.4		1122.2
Paid by employees	9.6	9.7	9.4	9.5	9.8	10.0	9.9	9.9	9.9	10.0	10.2	10.3	10.6		1419.4
Paid by non-employed	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	2.5		336.3
Capital	8.0	7.2	7.1	7.4	7.8	7.9	7.9	8.1	8.1	8.2	8.2	8.1	7.9		1059.6
Income of corporations	3.0	2.2	2.4	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5		338.8
Income of households	0.8	0.7	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9		123.2
Income of self-employed	2.1	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.1	2.1	2.0	2.0		268.3
Stock of capital	2.2	2.3	2.1	2.2	2.3	2.4	2.4	2.5	2.5	2.5	2.4	2.4	2.5		329.3

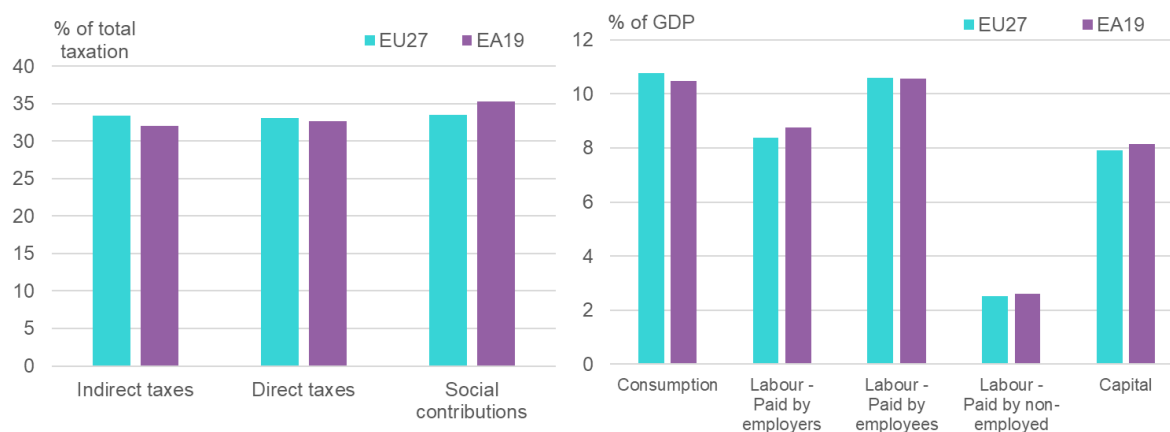
TABLE.EU27.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4	2.2		299.9
Energy	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7		232.4
of which transport fuel taxes	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.1		
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4		56.8
Pollution and resources	0.08	0.08	0.08	0.08	0.09	0.08	0.09	0.09	0.08	0.08	0.08	0.08	0.08		10.6
E. Property taxes															
as % of GDP															
Taxes on property	1.7	1.8	1.9	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3		302.7
Recurrent taxes on immovable property	0.9	0.9	1.1	1.1	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2		164.8
Other taxes on property	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0		137.9
F. Implicit tax rates															
%															
Consumption	13.0	15.8	16.3	16.6	16.6	16.7	16.9	17.0	17.1	17.2	17.3	17.3	17.1		
Labour	37.4	36.8	36.7	37.1	37.7	38.1	38.1	38.1	38.0	38.1	38.2	38.1	38.1		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH EU27.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

EA-19

TABLE.EA19.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.2	13.2	13.2	13.2	13.3	13.0		1479.4
VAT	6.5	6.3	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.8	6.9	6.9	6.7		758.4
Taxes and duties on imports excluding VAT	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5		60.9
Taxes on products, except VAT and import duties	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.4		390.8
Other taxes on production	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	2.2	2.3	2.4		269.3
Direct taxes	12.6	11.9	11.7	12.0	12.5	12.8	12.8	12.8	12.9	13.0	13.2	13.2	13.2		1510.2
Personal income taxes	8.7	8.7	8.5	8.5	9.0	9.2	9.2	9.2	9.1	9.2	9.4	9.5	9.8		1117.3
Corporate income taxes	2.8	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.6	2.7	2.7	2.7	2.4		275.5
Other	1.0	1.1	1.0	1.1	1.1	1.2	1.1	1.2	1.2	1.1	1.1	1.0	1.0		117.3
Social contributions	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.0	14.0	14.0	13.8	14.3		1632.6
Employers'	7.7	8.0	7.9	7.9	7.9	7.9	8.0	7.9	7.8	7.8	7.9	7.8	8.0		914.9
Households'	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	6.1	6.1	6.3		717.7
Total	38.5	38.2	38.1	38.6	39.6	40.1	40.2	40.1	40.1	40.2	40.4	40.3	40.5		4622.2
B. Structure by level of government															
as % of total taxation															
Central government	45.1	43.5	44.8	44.0	43.7	44.2	44.2	44.0	43.7	43.7	43.4	43.1	41.9		1935.1
State government (1)	7.7	7.6	7.2	7.4	7.8	7.6	7.6	8.0	8.5	8.5	8.6	8.7	9.0		414.9
Local government	8.9	8.9	8.4	9.1	9.3	9.2	9.3	9.2	9.1	9.0	9.0	8.9	8.8		405.2
Social security funds	37.9	39.6	39.2	39.1	38.8	38.6	38.5	38.2	38.2	38.2	38.3	38.7	39.8		1840.1
EU institutions	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.6	0.6		26.7
C. Structure by economic function															
as % of GDP															
Consumption	10.3	10.3	10.5	10.6	10.7	10.8	10.9	10.8	10.9	10.9	10.9	10.8	10.5		1193.5
Labour	19.9	20.5	20.3	20.4	20.9	21.2	21.1	20.9	20.9	20.9	21.1	21.1	21.9		2500.2
of which on income from employment	17.9	18.3	18.1	18.2	18.6	18.8	18.7	18.5	18.5	18.5	18.7	18.7	19.3		2202.4
Paid by employers	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.5	8.5	8.5	8.5	8.5	8.8		997.9
Paid by employees	9.6	9.7	9.5	9.6	9.9	10.1	10.0	10.0	10.0	10.1	10.1	10.2	10.6		1204.5
Paid by non-employed	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.6		297.8
Capital	8.3	7.4	7.3	7.6	8.0	8.1	8.2	8.3	8.4	8.4	8.5	8.3	8.1		927.5
Income of corporations	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5		287.2
Income of households	0.8	0.7	0.6	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9		105.8
Income of self-employed	2.2	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.1	2.2	2.2	2.1	2.1		236.4
Stock of capital	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.6	2.5	2.6		298.2

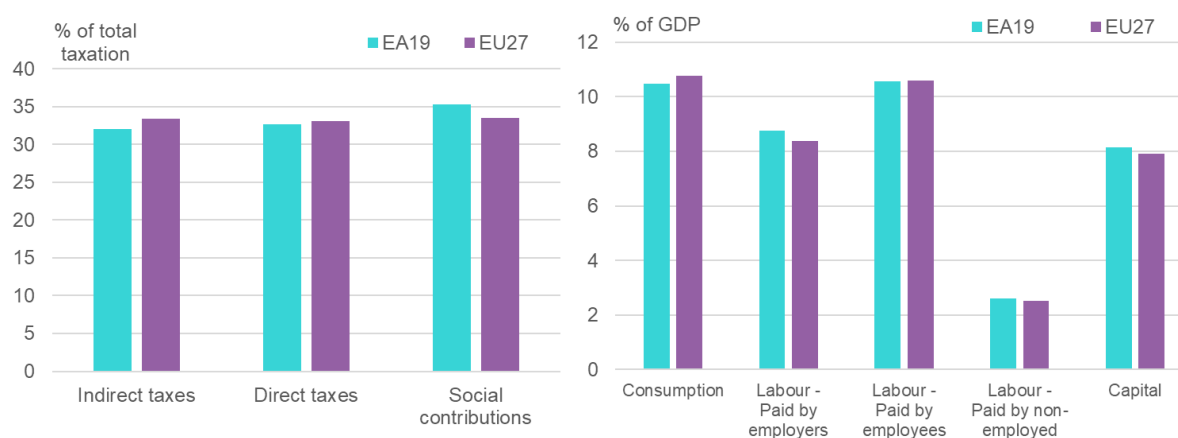
TABLE.EA19.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	2.2		252.2
Energy	1.7	1.7	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8	1.7		195.4
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	1.1		
Transport	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4		48.1
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	0.07	0.08		8.8
E. Property taxes															
as % of GDP															
Taxes on property	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4		275.9
Recurrent taxes on immovable property	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.3	1.3		146.7
Other taxes on property	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1		129.2
F. Implicit tax rates															
%															
Consumption	13.0	15.4	15.8	16.1	16.1	16.2	16.4	16.5	16.7	16.7	16.8	16.8	16.5		
Labour	37.5	37.1	37.0	37.4	38.0	38.4	38.5	38.4	38.3	38.4	38.5	38.4	38.5		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH EA19.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

Iceland

TABLE.IS.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	14.6	12.9	13.1	13.2	13.8	13.5	15.1	14.5	13.8	14.7	14.3	13.6	13.8		2.6
VAT	8.5	7.5	7.4	7.4	7.7	7.6	7.7	7.9	8.2	8.9	8.6	8.0	7.9		1.5
Taxes and duties on imports excluding VAT	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1		0.0
Taxes on products, except VAT and import duties	3.0	2.7	3.1	3.1	3.2	3.1	3.0	2.7	2.7	2.8	2.7	2.5	2.5		0.5
Other taxes on production	2.7	2.4	2.4	2.2	2.4	2.5	4.0	3.6	2.7	2.9	2.8	3.0	3.3		0.6
Direct taxes	17.1	15.5	15.3	16.2	16.6	17.2	18.5	17.2	33.1	19.0	18.7	18.0	19.2		3.7
Personal income taxes	13.6	12.8	12.3	13.1	13.4	13.9	13.8	13.7	14.4	15.2	15.2	15.0	15.8		3.0
Corporate income taxes	1.9	1.6	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2		0.4
Other	1.6	1.1	2.0	1.4	1.4	1.3	1.5	1.2	16.2	0.8	1.0	0.9	1.2		0.2
Social contributions	2.6	2.8	3.8	3.8	3.5	3.5	3.5	3.4	3.4	3.4	3.5	3.2	3.0		0.6
Employers'	2.6	2.7	3.7	3.7	3.4	3.5	3.4	3.4	3.3	3.3	3.4	3.1	2.9		0.6
Households'	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.0
Total	34.3	31.3	32.2	33.2	34.0	34.3	37.1	35.1	50.3	37.1	36.4	34.8	36.0		6.9
B. Structure by level of government															
as % of total taxation															
Central government	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.6	73.6	72.5	71.7	70.2		4.8
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.4	26.4	27.5	28.3	29.8		2.0
Social security funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
EU institutions	:	:	:	:	:	:	:	:	:	:	:	:	:		
C. Structure by economic function															
as % of GDP															
Consumption	11.9	10.9	11.2	11.3	11.7	11.3	11.4	11.2	11.4	12.1	11.7	10.9	10.9		2.1
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:		
of which on income from employment	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by employers	2.7	2.9	3.9	3.9	3.7	3.8	3.8	3.7	3.6	3.6	3.7	3.4	3.3		0.6
Paid by employees	:	:	:	:	:	:	:	:	:	:	:	:	:		
Paid by non-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Capital	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of corporations	1.9	1.6	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2		0.4
Income of households	:	:	:	:	:	:	:	:	:	:	:	:	:		
Income of self-employed	:	:	:	:	:	:	:	:	:	:	:	:	:		
Stock of capital	3.1	2.6	2.8	2.8	3.1	3.1	4.6	3.7	18.1	3.0	3.0	3.0	3.4		0.6

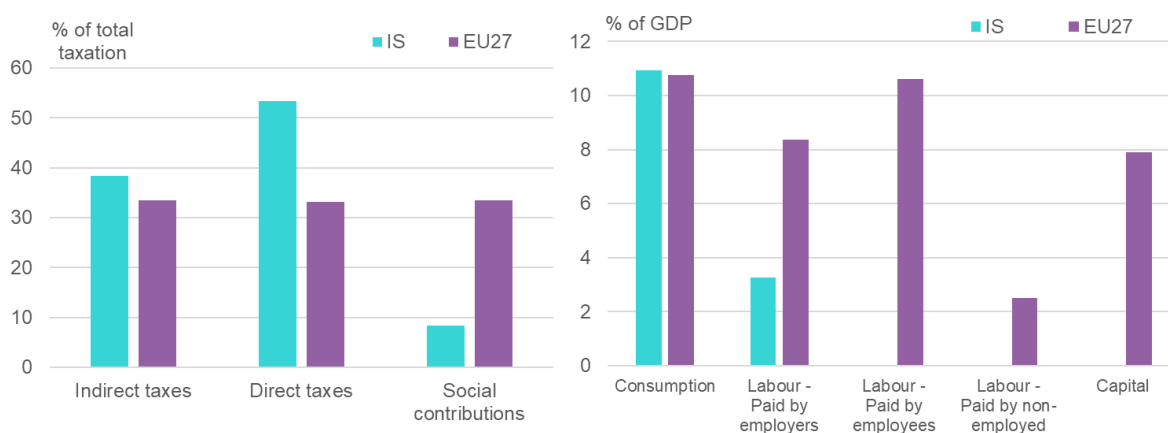
TABLE.IS.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.1	1.9	2.2	2.2	2.3	2.2	2.1	2.1	2.1	2.2	2.1	2.0	2.0		0.4
Energy	1.0	1.1	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.2		0.2
of which transport fuel taxes	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transport	0.9	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.5	0.5		0.1
Pollution and resources	0.30	0.31	0.31	0.33	0.32	0.31	0.32	0.32	0.33	0.34	0.35	0.34	0.38		0.1
E. Property taxes															
as % of GDP															
Taxes on property	2.5	2.1	2.0	1.9	1.9	1.9	1.8	1.8	17.3	2.1	2.1	2.1	2.3		0.4
Recurrent taxes on immovable property	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.5	1.6	1.5	1.6	1.8		0.3
Other taxes on property	1.0	0.5	0.4	0.3	0.3	0.4	0.3	0.4	15.8	0.5	0.6	0.5	0.5		0.1
F. Implicit tax rates															
%															
Consumption	13.0	17.3	17.8	17.8	17.9	17.5	17.4	17.7	17.8	18.7	18.1	17.2	17.5		
Labour	:	:	:	:	:	:	:	:	:	:	:	:	:		
G. Payable tax credits															
as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:		

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH IS.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.IS.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Child benefits	Rate decrease	Announcement: 03-05-2021 Legislation: 11-05-2021 In force from: 11-05-2021
The annual adjustment of the tax exemption limit and the tax rate brackets shall be determined by the following formula: 12-month rise in CPI in December 2021 (Dec.2021/Dec2020) plus one percentage point to cover increased productivity in one year.	Rate decrease	Announcement: 30-11-2021 Legislation: 28-12-2021 In force from: 01-01-2022
Value-added tax		
VAT refunds of labour share of the cost of certain services, mainly in relation to construction and maintenance of residential housing. VAT reimbursement rate up from 60% to 100%. Scope expanded. Prolongation of previous temporary measure by six or eight months.	Rate decrease	Announcement: 22-12-2021 Legislation: 28-12-2021 In force from: 01-01-2022
Other taxes		
Overnight tax	Rate decrease	Announcement: 30-11-2021 Legislation: 28-12-2021 In force from: 01-01-2022
Biannual vehicle ownership tax	Rate increase	Announcement: 22-12-2021 Legislation: 28-12-2021 In force from: 01-01-2022
Multiple taxes		
A new future revenue generation system for road traffic and energy conversion will be established and implemented during the electoral term in 2022-2025.	N/A	Announcement: 28-11-2021

Norway

TABLE.NO.1: TAX REVENUE

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	10.9	11.7	11.8	11.4	11.2	11.3	11.4	12.0	12.6	12.5	12.1	12.3	13.0		41.5
VAT	7.1	7.7	7.8	7.6	7.5	7.6	7.8	8.2	8.7	8.6	8.4	8.6	9.1		29.1
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.3
Taxes on products, except VAT and import duties	3.0	3.2	3.2	3.0	2.9	2.9	2.9	2.9	3.0	2.9	2.8	2.7	2.8		9.1
Other taxes on production	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.9	0.9	0.9	1.0		3.1
Direct taxes	21.9	20.0	20.8	21.5	21.1	19.2	17.5	16.2	15.8	16.2	17.4	17.3	14.4		45.9
Personal income taxes	8.9	9.9	9.9	9.7	9.7	9.9	9.9	10.8	10.7	10.3	10.0	10.4	11.3		35.9
Corporate income taxes	12.0	9.0	9.9	10.7	10.3	8.3	6.6	4.5	4.1	4.9	6.5	6.0	2.4		7.6
Other	1.0	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	1.0	0.8		2.4
Social contributions	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.5	10.7	10.3	10.1	10.6	11.2		35.6
Employers'	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.1	6.2	6.0	5.9	6.2	6.5		20.6
Households'	3.4	3.8	3.7	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.4	4.7		14.9
Total	41.4	41.3	42.0	42.1	41.6	40.0	38.9	38.6	39.1	38.9	39.5	40.2	38.6		123.0
B. Structure by level of government															
as % of total taxation															
Central government	88.2	86.1	86.4	87.9	87.5	86.8	86.1	84.7	83.9	84.2	84.8	84.7	83.3		102.4
State government (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	11.8	13.9	13.6	12.1	12.5	13.2	13.9	15.3	16.1	15.8	15.2	15.3	16.7		20.6
Social security funds	:	:	:	:	:	:	:	:	:	:	:	:	:		
EU institutions	:	:	:	:	:	:	:	:	:	:	:	:	:		
C. Structure by economic function															
as % of GDP															
Consumption	10.5	11.3	11.4	10.9	10.8	10.8	10.9	11.4	12.0	11.8	11.4	11.5	12.1		38.4
Labour	15.8	17.6	17.3	17.0	17.2	17.5	17.9	18.9	19.2	18.5	18.0	18.9	20.2		64.2
of which on income from employment	14.8	16.3	16.0	15.9	16.0	16.3	16.6	17.1	17.5	17.1	16.6	17.4	18.6		59.3
Paid by employers	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.2	6.3	6.1	5.9	6.3	6.6		20.9
Paid by employees	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.2	11.0	10.7	11.2	12.1		38.4
Paid by non-employed	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.7	1.4	1.4	1.4	1.5		4.9
Capital	15.1	12.4	13.2	14.1	13.6	11.7	10.1	8.3	7.8	8.7	10.1	9.8	6.4		20.4
Income of corporations	5.9	5.0	5.3	5.4	5.2	4.4	4.0	2.9	3.1	3.1	3.7	3.8	2.6		8.3
Income of households	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.2	1.2	1.3		4.1
Income of self-employed	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.1		3.4
Stock of capital	7.5	5.4	6.0	6.7	6.5	5.3	4.1	3.0	2.6	3.4	4.3	3.8	1.5		4.6

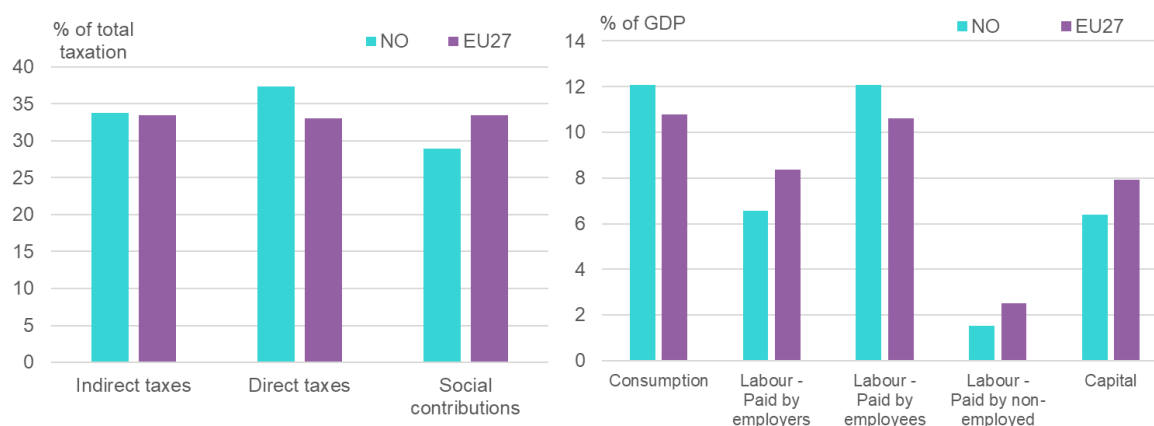
TABLE.NO.1: TAX REVENUE (CONT.)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Ranking 2020	Revenue 2020 (billion euros)
D. Environmental taxes															
as % of GDP															
Environmental taxes	2.6	2.6	2.7	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	2.0		6.5
Energy	1.2	1.3	1.3	1.2	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.2		3.7
of which transport fuel taxes	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6		
Transport	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.8	0.7	0.6		1.9
Pollution and resources	0.25	0.19	0.17	0.15	0.14	0.17	0.22	0.23	0.25	0.24	0.23	0.23	0.26		0.8
E. Property taxes															
as % of GDP															
Taxes on property	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2	1.2		4.0
Recurrent taxes on immovable property	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4		1.4
Other taxes on property	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.8		2.6
F. Implicit tax rates															
%															
Consumption	13.0	23.1	23.4	23.6	23.6	23.6	23.4	23.0	23.0	23.1	23.2	22.7	22.9		
Labour	35.5	35.6	36.1	36.2	36.2	36.2	36.2	35.9	35.9	36.0	36.0	35.9	36.6		
G. Payable tax credits															
as % of GDP															
Total payable tax credits	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		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	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.3
Total tax revenue adjusted for payable tax credits	41.4	41.3	42.0	42.1	41.6	40.0	38.9	38.6	39.0	38.9	39.5	40.2	38.6		122.9

NB: data by level of government are based in 'ultimately received tax revenue'

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

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

GRAPH NO.1: TAX REVENUES BY MAIN TAXES, 2020 (IN % OF TOTAL TAXATION (LEFT GRAPH) AND IN % OF GDP (RIGHT GRAPH))


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

TABLE.NO.2: LATEST TAX REFORMS

Description of measure	Change	Date
Personal income tax: Earned income		
Redistributive package: Rate of social security contributions for employees reduced from 8.2% to 8.0% and for self-employed from 11.4% to 11.2%. The bracket tax rate in bracket 3 and 4 increased by 0.2 pp. to cancel out the effect on the marginal tax rate for these brackets. Reduced threshold for bracket 3. A new bracket 5 with 1 pp. higher tax rate introduced for incomes over NOK 2 million. Increased personal allowance to NOK 58 250 (by NOK 4 250 more than wage growth).	Rate decrease	Announcement: 29-11-2021 Legislation: 17-12-2021 In force from: 01-01-2022
Abolish the tax-free benefit (price discount) for employees buying shares in the employer company.	Base broadens	Announcement: 08-11-2021 Legislation: 17-12-2021 In force from: 01-01-2022
Reduce the maximum tax favoured saving in individual pension accounts from NOK 40 000 to NOK 15 000.	Base broadens	Announcement: 08-11-2021 Legislation: 17-12-2021 In force from: 01-01-2022
New option tax scheme for start-up and growth companies to enable them to use options to attract and retain key personnel for their business. (The old option tax scheme introduced from 2018 abolished)	Base narrows	Announcement: 12-10-2021 Legislation: 17-12-2021 In force from: 01-01-2022
Increase the lower income limit for paying employee's social security contributions from NOK 60 000 to NOK 65 000.	Base narrows	Announcement: 29-11-2021 Legislation: 17-12-2021 In force from: 01-01-2022
Environmentally-related taxes		
The taxes on non-ETS emissions of greenhouse gases were increased by 28 pct. The base was also broadened to include emissions from waste incineration and the use of LPG and natural gas in the greenhouse industry	Rate increase; base broadens	Announcement: 12-10-2021 Legislation: 21-12-2021 In force from: 01-01-2022
Other excise duties		
The CO ₂ -component in the registration tax were increased and the advantage that plugin hybrid vehicles have in the registration tax were reduced.	Rate increase	Announcement: 12-10-2021 Legislation: 21-12-2022 In force from: 01-01-2022
Recurrent taxes on (net) wealth		
Increase rate from 0.85% to 0.95% (1.1% for net wealth above NOK 20 million. Increase the valuation for shares and operating assets and associated debt from 55% to 75%, increase valuation primary housing with value above NOK 10 million from 25 to 50%, increase valuation on secondary homes and leisure homes, and increase valuation farming permits.	Rate increase; base broadens	Legislation: x-12-2021 In force from: 01-01-2022
Other taxes		
The adjustment factor for dividends and gains to personal shareholders increased from 1.44 to 1,6. This increases the effective maximum marginal tax rate on shareholder income from 46.7 %to 49.5% (corporate tax included)	Rate increase	Announcement: 12-10-2021 Legislation: 21-12-2021 In force from: 01-01-2022

3

ANNEX A: TABLES

(28)

⁽²⁸⁾ The following tables can be downloaded from the 'Data on Taxation' webpage:
https://ec.europa.eu/taxation_customs/taxation-1/economic-analysis-taxation/data-taxation_en

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	38.4	38.0	37.9	38.4	39.3	39.8	39.9	39.7	39.8	39.9	40.1	39.9	40.2	2.3		5 380 933
EA-19	38.5	38.2	38.1	38.6	39.6	40.1	40.2	40.1	40.1	40.2	40.4	40.3	40.5	2.4		4 622 152
Belgium	44.0	43.2	43.6	44.4	45.3	46.0	45.7	45.0	44.2	44.7	44.8	43.5	43.6	0.0	3	199 417
Bulgaria	30.5	26.7	25.4	25.5	26.1	28.1	28.4	28.9	29.2	29.8	29.7	30.3	30.6	5.2	24	18 789
Czechia	33.5	32.5	32.9	34.0	34.5	34.9	34.1	34.3	35.1	35.4	36.0	35.9	36.0	3.1	16	77 555
Denmark	44.8	45.0	45.0	45.0	45.8	46.3	48.9	46.4	45.7	45.7	44.4	46.8	46.8	1.8	1	146 278
Germany	38.1	38.7	37.3	37.7	38.4	38.5	38.3	38.8	39.2	39.3	39.9	40.1	40.0	2.7	8	1 348 198
Estonia	31.2	35.0	33.2	31.5	31.7	31.7	32.1	33.3	33.5	32.8	33.0	33.5	34.0	0.8	21	9 134
Ireland	29.1	28.2	27.8	27.9	28.2	28.8	28.8	23.2	23.6	22.6	22.4	22.0	20.1	-7.7	27	74 816
Greece	31.8	30.8	32.3	34.3	36.3	35.9	36.3	36.6	38.9	39.4	40.0	39.5	38.9	6.6	10	64 247
Spain	32.2	29.7	31.3	31.2	32.4	33.2	33.9	33.9	33.7	34.0	34.7	34.8	36.8	5.5	14	413 219
France	42.6	42.2	42.3	43.4	44.5	45.5	45.7	45.7	45.7	46.4	46.3	45.3	45.6	3.3	2	1 049 753
Croatia	36.8	36.3	35.8	35.0	35.6	36.3	36.4	36.6	37.0	37.0	37.6	37.6	37.0	1.2	13	18 594
Italy	41.1	41.5	41.2	41.1	43.1	43.2	42.9	42.8	42.1	41.8	41.6	42.2	42.7	1.5	5	705 972
Cyprus	34.7	31.8	31.7	31.7	31.7	31.8	33.7	33.2	32.3	33.0	33.3	34.4	34.6	2.9	20	7 461
Latvia	27.8	27.4	28.3	29.1	29.1	29.4	29.7	29.8	30.7	31.1	31.0	30.6	31.5	3.2	22	9 305
Lithuania	30.6	30.2	28.3	27.2	26.9	26.9	27.5	28.9	29.7	29.4	30.0	30.3	30.8	2.5	23	15 258
Luxembourg	35.1	36.4	35.7	36.2	36.5	36.3	36.2	34.9	35.5	36.8	39.3	39.4	38.4	2.7	11	24 657
Hungary	39.3	38.8	36.8	36.4	38.9	38.5	38.4	38.7	39.1	37.9	36.9	36.4	36.3	-0.5	15	49 607
Malta	31.7	31.8	30.9	31.8	31.5	31.4	31.5	29.6	30.5	30.2	30.2	29.8	29.7	-1.2	25	3 872
Netherlands	35.9	35.1	35.5	35.5	35.6	36.1	37.0	36.9	38.4	38.7	38.8	39.3	39.7	4.2	9	317 442
Austria	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	41.8	41.9	42.3	42.6	42.1	1.0	7	159 513
Poland	34.3	31.4	31.3	31.8	32.2	32.1	32.1	32.4	33.4	34.1	35.1	35.1	35.7	4.4	17	187 098
Portugal	31.7	29.8	30.4	32.2	31.7	34.0	34.2	34.4	34.1	34.1	34.7	34.5	35.3	4.9	18	70 543
Romania	26.8	25.2	26.4	28.3	27.9	27.4	27.5	28.1	25.9	24.9	26.0	26.0	26.3	-0.1	26	57 474
Slovenia	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.5	37.3	37.6	-0.4	12	17 628
Slovakia	29.0	28.8	27.9	28.9	28.7	30.9	31.8	32.5	33.0	33.9	34.0	34.3	35.0	7.1	19	32 188
Finland	41.1	40.8	40.6	41.8	42.4	43.4	43.5	43.5	43.7	42.9	42.4	42.3	42.1	1.5	6	99 530
Sweden	44.0	43.7	42.9	42.0	42.1	42.5	42.2	42.6	44.1	44.1	43.8	42.8	42.8	-0.1	4	203 386
Iceland	34.3	31.3	32.2	33.2	34.0	34.3	37.1	35.1	50.3	37.1	36.4	34.8	36.0	3.8		6 857
Norway	41.4	41.3	42.0	42.1	41.6	40.0	38.9	38.6	39.1	38.9	39.5	40.2	38.6	-3.4		122 983

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	25.7	24.9	25.0	25.4	26.1	26.5	26.6	26.6	26.7	26.8	26.9	26.9	26.7	1.7		3 578 697
EA-19	25.0	24.2	24.3	24.7	25.5	26.0	26.0	26.1	26.1	26.2	26.4	26.5	26.2	1.9		2 989 546
Belgium	30.2	28.9	29.6	30.2	31.0	31.6	31.4	30.8	30.6	31.2	31.5	30.2	29.9	0.3	5	136 826
Bulgaria	23.1	19.5	18.8	18.8	19.3	20.7	20.6	21.1	21.4	21.6	21.0	21.5	21.5	2.7	21	13 164
Czechia	18.7	18.4	18.4	19.4	19.8	20.3	19.7	20.0	20.4	20.6	20.6	20.5	20.1	1.7	24	43 320
Denmark	44.7	44.9	44.9	44.9	45.7	46.2	48.8	46.3	45.7	45.6	44.3	46.7	46.7	1.8	1	146 095
Germany	23.5	23.1	22.1	22.7	23.2	23.3	23.1	23.5	23.8	23.9	24.2	24.2	23.4	1.3	16	789 042
Estonia	19.9	22.1	20.4	19.9	20.5	20.7	21.2	22.2	22.3	21.4	21.5	21.8	21.6	1.2	19	5 803
Ireland	24.6	23.0	22.8	22.8	23.5	23.8	24.0	19.4	19.7	18.9	18.7	18.3	16.8	-6.0	26	62 699
Greece	21.1	20.6	21.3	23.4	25.2	25.1	25.8	25.9	27.8	27.6	28.1	27.4	25.9	4.6	10	42 895
Spain	20.3	17.7	19.5	19.4	20.7	21.7	22.3	22.5	22.3	22.4	23.0	22.5	23.1	3.6	17	258 943
France	27.0	25.9	26.2	27.3	28.1	28.8	28.8	29.0	29.0	29.7	30.3	30.5	30.8	4.6	3	709 954
Croatia	25.0	24.2	23.9	23.2	24.1	24.9	24.6	25.0	25.6	25.5	26.1	26.3	25.4	1.5	11	12 733
Italy	28.3	28.4	28.3	28.3	30.1	30.2	30.0	29.9	29.4	29.1	28.7	29.0	29.2	0.9	6	482 434
Cyprus	27.7	24.0	23.7	23.8	24.0	24.2	25.4	24.9	24.2	24.5	24.7	24.1	23.4	-0.3	15	5 050
Latvia	19.9	18.2	19.7	20.2	20.4	20.9	21.3	21.5	22.5	22.7	21.9	21.1	21.5	1.8	20	6 344
Lithuania	21.1	17.7	16.7	16.1	16.2	16.1	16.4	17.4	17.6	17.3	17.4	20.6	20.6	3.9	23	10 200
Luxembourg	25.2	25.5	25.4	25.7	25.9	25.9	26.0	24.7	25.3	26.2	28.6	28.5	27.2	1.8	7	17 459
Hungary	26.0	26.0	25.1	23.5	25.4	25.2	25.3	25.6	25.4	25.2	24.8	24.7	25.1	0.0	12	34 333
Malta	26.0	26.2	25.5	26.0	25.9	25.9	26.2	24.6	25.4	25.2	25.2	24.9	24.0	-1.5	14	3 133
Netherlands	22.7	22.5	22.6	21.9	21.1	21.4	22.4	23.0	23.7	24.9	24.8	25.8	26.1	3.5	9	208 656
Austria	27.9	27.0	27.1	27.3	27.8	28.3	28.3	28.7	27.3	27.3	27.6	27.8	26.5	-0.6	8	100 609
Poland	23.1	20.3	20.5	20.7	20.2	19.8	19.9	20.0	20.7	21.3	22.1	21.9	22.2	1.7	18	116 102
Portugal	23.4	21.2	21.8	23.3	23.0	25.1	25.2	25.4	25.0	25.0	25.3	24.9	24.8	3.0	13	49 632
Romania	17.8	16.3	17.7	19.2	19.1	18.7	19.0	20.0	17.9	16.5	15.4	15.5	15.2	-2.5	27	33 185
Slovenia	22.9	21.8	22.2	22.0	22.1	22.0	22.2	22.2	22.2	21.9	22.0	21.7	20.7	-1.5	22	9 723
Slovakia	17.3	16.4	15.9	16.9	16.4	17.6	18.4	18.8	18.8	19.3	19.3	19.4	19.5	3.6	25	17 942
Finland	29.6	28.6	28.5	29.8	29.8	30.9	30.9	30.9	31.0	30.9	30.5	30.5	30.6	2.1	4	72 204
Sweden	41.2	40.9	40.2	39.2	39.3	39.7	39.4	39.9	41.4	41.4	41.0	40.1	40.0	-0.2	2	190 220
Iceland	31.6	28.5	28.4	29.4	30.4	30.8	33.6	31.7	46.9	33.7	33.0	31.6	33.0	4.6		6 285
Norway	32.8	31.7	32.6	32.8	32.2	30.5	29.0	28.1	28.4	28.6	29.5	29.6	27.5	-5.1		87 409

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

Data extracted December 2021

Table 3: Indirect taxes as % of GDP

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	13.0	12.8	13.1	13.2	13.5	13.6	13.7	13.7	13.6	13.6	13.7	13.7	13.4	0.3		1 798 661
EA-19	12.5	12.4	12.6	12.7	13.0	13.1	13.3	13.2	13.2	13.2	13.2	13.3	13.0	0.4		1 479 388
Belgium	13.2	13.1	13.4	13.5	13.8	13.8	13.7	13.5	13.8	13.7	13.8	13.7	13.4	0.0	16	61 392
Bulgaria	16.9	14.3	13.9	14.0	14.5	15.5	15.1	15.4	15.6	15.5	15.0	15.5	15.3	1.4	7	9 403
Czechia	10.5	10.9	11.2	12.0	12.4	12.7	12.0	12.3	12.4	12.4	12.1	12.0	11.6	0.4	21	24 942
Denmark	16.6	16.4	16.3	16.4	16.4	16.3	16.0	16.1	16.1	15.9	16.0	15.6	15.9	-0.4	6	49 666
Germany	11.0	11.4	11.0	11.2	11.1	11.0	10.9	11.0	10.9	10.8	10.8	10.8	10.5	-0.5	25	352 823
Estonia	12.2	14.7	13.9	13.6	13.9	13.5	13.9	14.4	14.8	14.2	14.0	14.4	13.8	-0.1	14	3 701
Ireland	12.2	11.0	10.9	10.5	10.6	10.9	11.0	8.7	8.9	8.4	8.0	7.8	6.6	-4.3	27	24 627
Greece	12.7	11.8	12.8	13.9	14.2	14.5	15.9	16.3	17.5	17.5	17.6	17.5	16.6	3.8	5	27 517
Spain	9.6	8.2	10.0	9.8	10.4	11.2	11.6	12.0	11.8	11.8	12.0	11.7	11.5	1.5	22	128 976
France	14.8	15.0	14.8	15.2	15.4	15.6	15.8	15.9	16.1	16.4	16.6	16.9	17.1	2.3	4	394 264
Croatia	17.8	16.9	17.4	16.9	17.9	18.4	18.4	19.0	19.1	19.3	19.7	19.8	18.8	1.4	2	9 452
Italy	13.7	13.5	14.0	14.1	15.3	14.9	15.4	15.2	14.5	14.6	14.6	14.5	13.9	-0.1	12	230 498
Cyprus	16.7	14.4	14.4	13.7	14.0	13.8	15.0	15.0	14.9	15.0	15.2	14.7	13.7	-0.7	15	2 949
Latvia	10.9	11.2	12.3	12.7	12.7	13.1	13.5	13.7	14.2	14.1	14.5	14.1	14.3	2.0	9	4 223
Lithuania	11.9	11.8	12.0	11.8	11.3	11.2	11.4	11.9	11.9	11.8	11.7	11.8	11.8	-0.2	20	5 862
Luxembourg	11.9	11.9	11.8	12.1	12.3	12.3	12.7	10.8	10.9	11.4	11.6	11.6	11.2	-0.6	23	7 162
Hungary	15.7	16.4	17.3	17.3	18.6	18.7	18.6	18.8	18.2	18.0	18.2	18.1	18.3	1.0	3	25 067
Malta	13.8	13.3	13.4	13.5	13.0	12.6	12.8	12.0	12.2	11.9	12.3	11.7	10.9	-2.5	24	1 420
Netherlands	11.7	11.4	11.4	11.1	10.9	11.2	11.6	11.5	12.0	12.0	12.1	12.4	12.7	1.3	18	101 287
Austria	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	14.0	14.1	13.8	-0.6	13	52 349
Poland	14.7	13.1	13.9	13.9	13.2	13.0	13.1	13.1	13.6	14.0	14.2	14.0	14.2	0.3	10	74 397
Portugal	14.1	12.6	13.3	13.9	13.9	13.8	14.3	14.7	14.9	15.0	15.3	15.1	14.8	1.5	8	29 516
Romania	11.4	10.3	11.9	13.2	13.3	12.8	12.8	13.4	11.4	10.4	10.5	10.7	10.5	-1.4	26	22 837
Slovenia	14.1	13.7	14.2	14.1	14.5	15.0	15.0	14.9	14.7	14.4	14.1	13.8	12.8	-1.4	17	6 006
Slovakia	10.7	10.7	10.5	11.4	10.8	11.4	11.7	11.7	11.6	12.1	12.0	12.1	12.3	1.8	19	11 281
Finland	12.5	12.9	13.0	13.8	14.1	14.4	14.4	14.2	14.4	14.1	14.2	14.2	14.2	1.2	11	33 535
Sweden	22.4	22.5	22.1	21.7	22.0	22.0	21.7	21.6	22.5	22.4	22.4	22.0	21.8	-0.3	1	103 510
Iceland	14.6	12.9	13.1	13.2	13.8	13.5	15.1	14.5	13.8	14.7	14.3	13.6	13.8	0.7		2 630
Norway	10.9	11.7	11.8	11.4	11.2	11.3	11.4	12.0	12.6	12.5	12.1	12.3	13.0	1.2		41 493

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

Data extracted December 2021

Table 4: Indirect taxes as % of total

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	33.7	33.7	34.4	34.5	34.4	34.2	34.3	34.4	34.3	34.1	34.1	34.2	33.4	-1.0		1 798 661
EA-19	32.3	32.4	33.0	33.0	32.9	32.7	33.0	33.1	32.9	32.7	32.7	32.9	32.0	-1.0		1 479 388
Belgium	29.9	30.3	30.8	30.4	30.5	30.0	30.0	30.1	31.2	30.7	30.8	31.6	30.8	0.0	25	61 392
Bulgaria	55.5	53.6	54.7	54.8	55.5	54.9	53.2	53.4	53.5	51.9	50.4	50.9	50.0	-4.7	4	9 403
Czechia	31.3	33.5	34.2	35.4	36.0	36.5	35.1	36.0	35.4	35.1	33.7	33.5	32.2	-2.0	22	24 942
Denmark	37.1	36.5	36.1	36.3	35.8	35.1	32.8	34.6	35.2	34.7	36.2	33.4	34.0	-2.1	17	49 666
Germany	28.7	29.6	29.5	29.6	29.0	28.7	28.5	28.5	27.9	27.4	27.1	27.1	26.2	-3.3	27	352 823
Estonia	39.0	42.0	41.8	43.2	43.9	42.6	43.2	43.2	44.1	43.4	42.5	43.0	40.5	-1.3	8	3 701
Ireland	41.9	38.9	39.3	37.7	37.6	37.9	38.3	37.4	37.6	37.3	35.8	35.7	32.9	-6.4	19	24 627
Greece	39.9	38.4	39.7	40.4	39.0	40.4	43.9	44.6	45.1	44.4	44.1	44.3	42.8	3.1	6	27 517
Spain	29.7	27.5	32.0	31.3	32.0	33.7	34.3	35.3	35.1	34.9	34.4	33.7	31.2	-0.8	24	128 976
France	34.6	35.5	34.9	35.0	34.5	34.3	34.5	34.9	35.2	35.3	35.8	37.3	37.6	2.7	13	394 264
Croatia	48.3	46.7	48.5	48.4	50.2	50.7	50.5	51.8	51.6	52.2	52.4	52.7	50.8	2.3	2	9 452
Italy	33.2	32.5	33.9	34.3	35.4	34.6	35.8	35.4	34.4	34.8	35.0	34.4	32.6	-1.3	21	230 498
Cyprus	48.0	45.1	45.3	43.3	44.3	43.5	44.6	45.3	46.1	45.5	45.7	42.8	39.5	-5.8	11	2 949
Latvia	39.2	41.0	43.6	43.6	43.8	44.6	45.4	46.0	46.4	45.5	46.7	46.1	45.4	1.8	5	4 223
Lithuania	38.9	39.1	42.5	43.4	42.1	41.5	41.5	41.2	40.2	40.2	39.1	38.9	38.4	-4.1	12	5 862
Luxembourg	33.9	32.7	32.9	33.3	33.6	33.8	35.1	30.8	30.8	30.9	29.6	29.4	29.0	-3.9	26	7 162
Hungary	39.8	42.3	47.0	47.6	47.8	48.5	48.3	48.4	46.4	47.5	49.4	49.7	50.5	3.5	3	25 067
Malta	43.6	41.7	43.4	42.5	41.2	40.1	40.7	40.7	39.8	39.5	40.6	39.1	36.7	-6.7	14	1 420
Netherlands	32.5	32.4	32.0	31.4	30.6	31.0	31.4	31.2	31.1	30.9	31.3	31.7	31.9	-0.1	23	101 287
Austria	33.7	35.0	35.1	35.1	35.1	34.2	33.8	33.5	34.6	34.1	33.1	33.0	32.8	-2.3	20	52 349
Poland	42.8	41.8	44.2	43.8	40.9	40.5	40.8	40.4	40.7	40.9	40.5	39.9	39.8	-4.4	9	74 397
Portugal	44.3	42.3	43.8	43.1	43.9	40.6	41.9	42.6	43.8	44.1	44.0	43.9	41.8	-2.0	7	29 516
Romania	42.5	40.9	45.2	46.4	47.7	46.8	46.5	47.6	44.2	41.7	40.5	41.0	39.7	-5.5	10	22 837
Slovenia	37.5	36.7	37.3	37.6	38.4	40.0	40.0	39.7	39.2	38.6	37.7	37.1	34.1	-3.2	16	6 006
Slovakia	36.9	37.1	37.6	39.3	37.6	36.9	36.6	36.0	35.3	35.6	35.3	35.3	35.0	-2.6	15	11 281
Finland	30.4	31.8	31.9	33.1	33.2	33.2	33.0	32.5	33.0	32.9	33.6	33.6	33.7	1.8	18	33 535
Sweden	51.0	51.6	51.7	51.8	52.2	51.7	51.4	50.7	51.0	50.8	51.2	51.4	50.9	-0.8	1	103 510
Iceland	42.6	41.4	40.7	39.8	40.7	39.5	40.6	41.2	27.5	39.6	39.3	39.0	38.4	-2.3		2 630
Norway	26.4	28.3	28.1	27.0	26.8	28.2	29.4	31.0	32.2	32.1	30.6	30.6	33.7	5.6		41 493

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

Data extracted December 2021

Table 5: VAT as % of GDP

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	6.8	6.5	6.8	6.9	6.9	6.9	7.0	7.0	7.0	7.1	7.1	7.1	6.9	0.1		929 385
EA-19	6.5	6.3	6.6	6.6	6.7	6.7	6.7	6.8	6.8	6.8	6.9	6.9	6.7	0.1		758 421
Belgium	6.9	6.8	7.0	6.9	7.0	6.9	6.8	6.6	6.7	6.7	6.8	6.6	6.4	-0.6	22	29 061
Bulgaria	10.3	8.3	8.3	8.3	8.5	9.1	9.0	8.8	9.1	9.3	9.1	9.2	9.2	0.9	6	5 635
Czechia	6.4	6.5	6.6	6.8	7.0	7.3	7.4	7.2	7.4	7.6	7.6	7.5	7.4	0.8	15	15 970
Denmark	9.6	9.7	9.4	9.5	9.5	9.2	9.2	9.1	9.3	9.4	9.6	9.4	9.7	0.3	3	30 449
Germany	6.9	7.3	7.0	7.1	7.1	7.0	6.9	7.0	7.0	6.9	7.0	7.0	6.6	-0.4	20	221 562
Estonia	7.7	8.7	8.5	8.2	8.4	8.2	8.5	9.1	9.1	9.0	9.0	9.0	9.1	0.6	7	2 439
Ireland	7.0	6.1	6.0	5.7	5.8	5.8	5.9	4.5	4.7	4.4	4.3	4.3	3.4	-2.6	27	12 630
Greece	7.0	6.3	7.1	7.4	7.3	7.0	7.2	7.3	8.2	8.3	8.5	8.4	7.8	0.7	13	12 925
Spain	4.7	3.4	5.2	5.1	5.3	5.9	6.2	6.4	6.4	6.5	6.6	6.5	6.3	1.1	23	70 616
France	6.9	6.7	6.8	6.8	6.8	6.8	6.9	6.9	6.9	7.1	7.1	7.1	7.0	0.2	19	161 121
Croatia	11.8	11.2	11.3	11.2	12.2	12.4	12.4	12.6	12.7	13.0	13.2	13.4	12.6	1.3	1	6 320
Italy	5.7	5.5	6.0	6.0	5.9	5.8	5.9	6.1	6.0	6.2	6.2	6.2	6.0	0.0	25	99 808
Cyprus	9.6	8.3	8.2	7.7	8.1	7.8	8.7	8.4	8.7	8.5	9.0	9.0	8.3	0.1	10	1 786
Latvia	6.3	5.9	6.6	7.0	7.2	7.4	7.6	7.6	8.0	8.0	8.4	8.6	8.6	2.0	8	2 549
Lithuania	7.9	7.3	7.8	7.8	7.5	7.5	7.6	7.7	7.8	7.8	7.7	7.9	7.9	0.1	12	3 907
Luxembourg	6.0	6.3	6.3	6.6	6.9	7.0	7.3	5.6	5.6	5.8	5.8	5.9	5.7	-0.6	26	3 652
Hungary	7.6	8.3	8.5	8.3	9.1	8.9	9.2	9.5	9.1	9.2	9.5	9.5	9.8	1.3	2	13 429
Malta	7.4	7.3	7.0	7.5	7.3	7.3	7.3	6.7	6.7	6.8	7.1	6.7	6.5	-0.5	21	851
Netherlands	6.7	6.6	6.5	6.4	6.4	6.4	6.4	6.5	6.8	6.8	6.8	7.1	7.3	0.8	18	58 211
Austria	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.6	7.7	7.6	7.6	7.4	-0.3	16	28 136
Poland	7.9	7.3	7.6	7.8	7.2	7.1	7.2	7.0	7.2	7.8	8.1	7.9	8.0	0.4	11	41 856
Portugal	8.1	6.8	7.5	8.1	8.3	8.0	8.5	8.6	8.5	8.6	8.7	8.8	8.4	0.9	9	16 803
Romania	7.5	6.3	7.6	8.7	8.3	8.1	7.6	8.1	6.4	6.2	6.3	6.2	6.1	-1.5	24	13 368
Slovenia	8.3	7.9	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	8.0	7.5	-0.5	14	3 529
Slovakia	6.7	6.6	6.1	6.6	5.9	6.3	6.6	6.8	6.7	7.0	7.1	7.3	7.4	1.3	17	6 820
Finland	8.1	8.4	8.3	8.7	8.9	9.2	9.2	9.0	9.1	9.0	9.2	9.2	9.3	1.0	4	22 013
Sweden	8.7	9.0	9.0	8.9	8.8	8.8	8.9	8.9	9.2	9.2	9.2	9.1	9.2	0.2	5	43 938
Iceland	8.5	7.5	7.4	7.4	7.7	7.6	7.7	7.9	8.2	8.9	8.6	8.0	7.9	0.5		1 512
Norway	7.1	7.7	7.8	7.6	7.5	7.6	7.8	8.2	8.7	8.6	8.4	8.6	9.1	1.3		29 060

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

Data extracted December 2021

Table 6: VAT as % of total

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	17.6	17.2	18.0	17.9	17.5	17.4	17.5	17.6	17.6	17.7	17.8	17.9	17.3	-0.7		929 385
EA-19	16.9	16.5	17.3	17.1	16.8	16.7	16.8	16.9	16.9	17.0	17.0	17.2	16.4	-0.9		758 421
Belgium	15.6	15.7	16.0	15.6	15.3	15.1	14.9	14.7	15.1	14.9	15.1	15.3	14.6	-1.4	26	29 061
Bulgaria	33.9	31.2	32.6	32.6	32.7	32.4	31.7	30.6	31.0	31.1	30.7	30.3	30.0	-2.6	2	5 635
Czechia	19.2	20.1	20.1	20.0	20.3	21.0	21.5	21.0	21.0	21.4	21.0	20.9	20.6	0.5	16	15 970
Denmark	21.5	21.5	20.9	21.0	20.8	19.9	18.7	19.7	20.4	20.5	21.5	20.2	20.8	-0.1	15	30 449
Germany	18.1	18.8	18.8	18.7	18.4	18.2	18.1	18.0	17.8	17.6	17.5	17.5	16.4	-2.4	23	221 562
Estonia	24.8	24.8	25.7	26.0	26.6	26.0	26.6	27.2	27.1	27.5	27.3	26.7	26.7	1.0	5	2 439
Ireland	24.0	21.6	21.6	20.4	20.6	20.1	20.5	19.4	19.8	19.4	19.4	19.5	16.9	-4.7	22	12 630
Greece	22.1	20.4	22.0	21.6	20.0	19.5	19.7	20.0	21.1	21.0	21.3	21.3	20.1	-1.9	17	12 925
Spain	14.7	11.6	16.4	16.3	16.5	17.8	18.3	19.0	19.1	19.2	19.0	18.7	17.1	0.7	21	70 616
France	16.2	16.0	16.1	15.7	15.3	15.0	15.1	15.1	15.1	15.2	15.3	15.8	15.3	-0.8	24	161 121
Croatia	32.1	30.8	31.7	31.9	34.1	34.3	34.1	34.4	34.2	35.0	35.1	35.5	34.0	2.3	1	6 320
Italy	13.9	13.2	14.6	14.5	13.7	13.4	13.8	14.1	14.3	14.8	14.8	14.7	14.1	-0.5	27	99 808
Cyprus	27.5	26.0	25.9	24.1	25.6	24.5	25.7	25.4	27.0	25.8	27.2	26.1	23.9	-2.0	7	1 786
Latvia	22.5	21.4	23.5	23.9	24.6	25.3	25.5	25.7	26.1	25.8	27.1	28.0	27.4	3.9	3	2 549
Lithuania	25.9	24.1	27.5	28.7	28.0	27.7	27.5	26.7	26.3	26.6	25.8	26.0	25.6	-1.9	6	3 907
Luxembourg	17.0	17.5	17.5	18.1	18.8	19.4	20.1	16.0	15.8	15.8	14.9	15.0	14.8	-2.7	25	3 652
Hungary	19.3	21.3	23.0	22.9	23.3	23.0	23.9	24.4	23.3	24.4	25.8	26.2	27.1	4.1	4	13 429
Malta	23.3	22.9	22.6	23.7	23.2	23.3	23.3	22.7	22.1	22.5	23.4	22.3	22.0	-0.6	12	851
Netherlands	18.6	18.8	18.4	18.2	18.0	17.8	17.3	17.6	17.6	17.4	17.6	18.2	18.3	-0.1	19	58 211
Austria	17.9	18.7	18.7	18.3	18.4	18.0	17.8	17.6	18.3	18.3	18.0	17.9	17.6	-1.1	20	28 136
Poland	23.1	23.1	24.2	24.6	22.3	22.1	22.4	21.6	21.6	22.8	23.1	22.6	22.4	-1.8	10	41 856
Portugal	25.4	22.9	24.8	25.1	26.3	23.7	24.8	24.9	24.8	25.1	25.1	25.4	23.8	-1.0	8	16 803
Romania	28.1	24.9	28.7	30.6	29.7	29.8	27.8	28.8	24.9	24.9	24.3	23.7	23.3	-5.4	9	13 368
Slovenia	22.1	21.1	21.2	21.5	21.0	22.3	22.4	22.1	21.8	21.7	21.9	21.5	20.0	-1.2	18	3 529
Slovakia	23.3	22.9	21.9	22.8	20.6	20.5	20.7	20.9	20.3	20.7	20.8	21.1	21.2	-0.7	14	6 820
Finland	19.6	20.5	20.4	20.9	21.1	21.3	21.0	20.6	20.7	21.0	21.6	21.7	22.1	1.7	11	22 013
Sweden	19.8	20.5	21.1	21.1	20.9	20.8	21.0	20.9	20.8	20.8	21.1	21.3	21.6	0.5	13	43 938
Iceland	24.9	23.9	22.8	22.4	22.8	22.2	20.8	22.6	16.3	23.8	23.6	22.9	22.1	-0.7		1 512
Norway	17.1	18.6	18.5	18.0	18.1	19.1	20.0	21.3	22.3	22.1	21.1	21.4	23.6	5.1		29 060

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.0		72 752
EA-19	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0		60 893
Belgium	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	9	2 773
Bulgaria	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	14	119
Czechia	1.0	1.2	1.4	1.7	1.7	1.7	1.4	1.7	2.2	1.8	1.8	1.7	1.5	0.1	4	3 232
Denmark	2.0	1.5	1.6	1.9	1.9	2.0	1.9	2.0	2.1	2.0	2.0	1.9	1.7	0.1	3	5 297
Germany	0.6	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.1	7	30 568
Estonia	3.4	5.1	4.4	4.5	4.6	4.4	4.4	4.4	4.8	4.3	4.1	4.3	3.5	-0.9	1	943
Ireland	1.8	2.0	1.9	2.0	1.9	2.0	1.9	1.4	1.4	1.4	1.1	1.1	1.0	-0.9	6	3 653
Greece	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.2	11	592
Spain	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	18	1 760
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	23	2 851
Croatia	0.5	0.5	0.5	0.5	0.5	0.4	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-0.4	26	49
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	1 983
Cyprus	1.0	0.7	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.3	17	35
Latvia	0.3	0.3	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	16	48
Lithuania	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	12	149
Luxembourg	3.5	3.4	3.2	3.2	3.1	2.9	2.9	2.4	2.4	2.4	2.5	2.6	2.3	-0.9	2	1 460
Hungary	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	15	230
Malta	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	25	15
Netherlands	1.5	1.3	1.5	1.4	1.3	1.4	1.4	1.4	1.5	1.6	1.6	1.6	1.5	0.0	5	11 955
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	21	474
Poland	0.4	0.3	0.3	0.3	0.4	0.5	0.5	0.6	0.6	0.4	0.4	0.4	0.4	0.1	10	1 913
Portugal	0.3	0.3	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.5	0.7	0.6	0.6	-0.1	8	1 277
Romania	0.2	0.1	0.3	0.4	0.5	0.4	0.3	0.4	0.4	0.3	0.3	0.2	0.2	-0.1	13	426
Slovenia	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	19	63
Slovakia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	0.1	-0.1	20	121
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	174
Sweden	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	22	593
Iceland	0.4	0.3	0.4	0.4	0.4	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	-0.3		17
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		308

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	1.2	1.2	1.3	1.4	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	0.1		72 752
EA-19	1.1	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	0.0		60 893
Belgium	1.5	1.4	1.4	1.3	1.3	1.2	1.3	1.3	1.4	1.4	1.4	1.4	1.4	0.0	9	2 773
Bulgaria	0.9	0.8	0.7	0.7	0.7	0.8	0.7	0.7	0.8	0.7	0.8	0.7	0.6	-0.1	14	119
Czechia	3.0	3.8	4.4	5.1	5.1	4.9	4.1	5.0	6.3	5.2	5.1	4.7	4.2	-0.2	4	3 232
Denmark	4.5	3.4	3.6	4.3	4.2	4.3	3.9	4.3	4.5	4.4	4.5	4.1	3.6	0.0	6	5 297
Germany	1.7	1.8	2.0	2.2	2.1	2.1	2.1	2.0	2.1	2.2	2.2	2.2	2.3	0.3	7	30 568
Estonia	11.0	14.6	13.2	14.2	14.5	13.9	13.7	13.2	14.2	13.2	12.4	12.7	10.3	-2.9	1	943
Ireland	6.1	7.2	7.0	7.2	6.8	6.8	6.4	6.2	6.1	6.3	5.0	5.1	4.9	-2.1	3	3 653
Greece	0.9	0.8	0.7	0.7	0.5	0.5	0.4	0.6	0.6	0.9	0.8	0.9	0.9	0.2	12	592
Spain	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.1	18	1 760
France	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	25	2 851
Croatia	1.5	1.4	1.4	1.5	1.5	1.0	0.5	0.4	0.3	0.3	0.2	0.2	0.3	-1.1	26	49
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	24	1 983
Cyprus	3.0	2.3	1.7	1.3	1.0	0.7	0.6	0.7	0.6	0.8	0.7	0.7	0.5	-1.2	16	35
Latvia	1.0	0.9	0.8	0.5	0.5	0.4	0.5	0.6	0.6	0.6	0.6	0.6	0.5	-0.3	15	48
Lithuania	0.8	0.8	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.0	0.0	11	149
Luxembourg	9.9	9.2	8.9	8.9	8.6	8.0	8.1	7.0	6.8	6.6	6.3	6.6	5.9	-3.0	2	1 460
Hungary	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.1	17	230
Malta	0.8	0.6	0.6	0.5	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.4	0.4	-0.2	19	15
Netherlands	4.1	3.6	4.3	4.0	3.8	3.7	3.9	3.7	4.0	4.1	4.1	4.1	3.8	-0.5	5	11 955
Austria	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	22	474
Poland	1.2	1.1	1.0	1.0	1.2	1.4	1.7	1.9	1.7	1.3	1.2	1.1	1.0	0.0	10	1 913
Portugal	1.1	0.9	2.3	2.3	2.1	1.7	1.8	1.9	1.8	1.4	2.1	1.9	1.8	-0.5	8	1 277
Romania	0.7	0.6	1.3	1.6	1.7	1.3	1.3	1.4	1.4	1.2	1.2	0.8	0.7	-0.6	13	426
Slovenia	0.6	0.5	0.5	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.4	-0.1	21	63
Slovakia	0.8	0.6	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	-0.3	20	121
Finland	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	27	174
Sweden	0.4	0.3	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	23	593
Iceland	1.1	1.0	1.1	1.2	1.2	0.9	0.8	0.6	0.4	0.4	0.4	0.3	0.2	-0.9		17
Norway	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.2	0.3	0.1		308

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	3.6	3.6	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.5	3.4	-0.1		453 986
EA-19	3.5	3.5	3.5	3.5	3.6	3.6	3.6	3.6	3.6	3.6	3.6	3.5	3.4	-0.1		390 780
Belgium	3.8	3.8	3.9	4.0	4.0	4.0	4.0	4.1	4.2	4.3	4.3	4.3	4.3	0.4	9	19 449
Bulgaria	5.8	5.2	4.9	5.0	5.0	5.2	4.9	5.4	5.3	5.0	4.6	4.7	4.6	-0.3	6	2 801
Czechia	2.6	2.7	2.7	2.9	3.1	3.2	2.7	2.9	2.3	2.5	2.2	2.1	2.0	-0.7	24	4 217
Denmark	3.1	3.2	3.2	2.8	2.8	2.8	2.6	2.6	2.4	2.3	2.2	2.0	2.1	-1.1	23	6 674
Germany	2.8	2.8	2.6	2.6	2.5	2.5	2.5	2.5	2.4	2.3	2.2	2.2	2.2	-0.4	22	73 861
Estonia	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	-0.1	27	34
Ireland	2.2	1.6	1.8	1.6	1.6	1.7	1.7	1.5	1.6	1.5	1.4	1.4	1.4	-0.4	25	5 343
Greece	4.5	4.3	4.7	5.1	4.9	5.2	5.2	5.0	5.3	5.1	5.4	5.4	5.1	0.4	2	8 402
Spain	3.6	3.4	3.4	3.2	3.1	3.3	3.3	3.4	3.3	3.4	3.4	3.2	3.1	-0.3	18	34 548
France	3.7	3.7	3.8	4.0	4.1	4.1	4.2	4.4	4.5	4.6	4.8	4.7	4.8	1.0	5	110 084
Croatia	4.4	4.2	4.5	4.2	4.2	4.5	4.7	5.0	5.1	5.1	5.3	5.1	4.9	0.4	4	2 449
Italy	4.7	5.0	4.9	5.1	5.4	5.4	5.6	5.3	5.5	5.3	5.3	5.2	4.9	0.0	3	81 338
Cyprus	3.4	3.3	3.4	3.5	3.4	3.7	4.0	4.3	4.1	4.3	3.9	3.5	3.1	-0.3	17	676
Latvia	3.7	4.3	4.4	4.4	4.2	4.4	4.4	4.6	4.7	4.6	4.8	4.3	4.4	0.0	8	1 307
Lithuania	3.1	3.6	3.3	3.1	2.9	2.9	2.9	3.2	3.3	3.3	3.3	3.2	3.2	-0.1	16	1 604
Luxembourg	0.9	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.9	1.0	1.1	1.0	1.0	0.3	26	661
Hungary	7.1	7.1	7.1	7.2	7.6	7.6	7.2	7.1	7.0	6.7	6.6	6.4	6.2	-0.9	1	8 419
Malta	5.7	5.3	5.0	5.3	4.9	4.6	4.7	4.5	4.7	4.5	4.7	4.4	3.7	-1.3	12	482
Netherlands	2.6	2.5	2.2	2.2	2.0	2.1	2.2	2.3	2.2	2.2	2.3	2.2	2.3	0.1	21	18 014
Austria	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	3.1	3.1	2.9	-0.4	19	11 078
Poland	4.9	4.0	4.5	4.3	4.1	4.0	3.8	3.8	4.0	4.0	4.0	3.8	3.7	-0.8	13	19 234
Portugal	4.7	4.6	4.1	4.0	3.8	3.8	3.8	3.9	4.3	4.5	4.3	4.2	4.1	0.0	10	8 113
Romania	3.1	3.4	3.5	3.5	3.8	3.6	3.9	4.0	3.8	3.3	3.3	3.4	3.3	-0.2	15	7 307
Slovenia	4.0	4.6	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.6	4.5	3.9	-0.9	11	1 851
Slovakia	2.9	3.0	3.3	3.7	3.7	3.8	3.7	3.7	3.7	3.9	3.8	3.7	3.6	0.3	14	3 326
Finland	4.2	4.4	4.5	4.9	4.9	4.9	4.9	5.0	5.1	4.8	4.8	4.6	4.5	0.0	7	10 611
Sweden	3.2	3.4	3.2	3.0	3.0	2.9	2.7	2.7	2.7	2.6	2.7	2.5	2.5	-0.7	20	12 105
Iceland	3.0	2.7	3.1	3.1	3.2	3.1	3.0	2.7	2.7	2.8	2.7	2.5	2.5	-0.6		471
Norway	3.0	3.2	3.2	3.0	2.9	2.9	2.9	2.9	3.0	2.9	2.8	2.7	2.8	-0.4		9 064

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	9.3	9.4	9.3	9.3	9.1	9.1	9.0	9.0	9.1	8.9	8.9	8.7	8.4	-0.9		453 986
EA-19	9.1	9.3	9.2	9.2	9.0	9.0	9.0	9.0	9.0	8.9	8.8	8.8	8.5	-0.7		390 780
Belgium	8.7	8.7	9.0	9.0	8.8	8.8	8.8	9.1	9.6	9.6	9.6	10.0	9.8	0.8	16	19 449
Bulgaria	19.0	19.6	19.5	19.5	19.2	18.5	17.3	18.7	18.0	16.9	15.4	15.6	14.9	-4.6	2	2 801
Czechia	7.9	8.3	8.2	8.5	9.1	9.1	7.8	8.5	6.5	7.0	6.2	6.0	5.4	-2.8	24	4 217
Denmark	6.9	7.1	7.1	6.3	6.2	6.0	5.4	5.5	5.3	5.0	5.0	4.3	4.6	-2.5	25	6 674
Germany	7.3	7.3	7.0	6.8	6.6	6.5	6.4	6.4	6.0	5.9	5.6	5.5	5.5	-1.5	23	73 861
Estonia	0.7	0.4	0.6	0.8	0.6	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	-0.2	27	34
Ireland	7.7	5.7	6.4	5.7	5.5	6.0	6.0	6.6	6.9	6.6	6.4	6.4	7.1	0.7	19	5 343
Greece	14.3	14.0	14.4	14.8	13.6	14.5	14.4	13.7	13.6	12.9	13.4	13.7	13.1	-1.3	5	8 402
Spain	11.1	11.3	10.9	10.1	9.5	9.9	9.8	10.0	9.8	9.9	9.7	9.3	8.4	-2.5	18	34 548
France	8.6	8.7	8.9	9.2	9.2	9.1	9.1	9.5	9.8	10.0	10.3	10.4	10.5	1.6	13	110 084
Croatia	12.1	11.7	12.7	12.0	11.6	12.5	12.9	13.6	13.7	13.8	14.1	13.7	13.2	0.5	4	2 449
Italy	11.4	12.0	11.9	12.4	12.6	12.6	13.0	12.4	13.1	12.7	12.6	12.4	11.5	-0.4	8	81 338
Cyprus	9.8	10.3	10.8	11.1	10.8	11.5	11.8	12.9	12.7	12.9	11.7	10.2	9.1	-1.7	17	676
Latvia	13.2	15.6	15.5	15.1	14.6	15.0	14.9	15.3	15.4	14.9	15.4	14.2	14.0	-1.5	3	1 307
Lithuania	10.3	11.9	11.7	11.5	10.9	10.7	10.7	11.2	11.1	11.2	11.0	10.5	10.5	-1.2	11	1 604
Luxembourg	2.6	2.1	2.1	2.1	2.1	2.1	2.3	2.4	2.5	2.7	2.9	2.5	2.7	0.6	26	661
Hungary	18.0	18.2	19.4	19.8	19.6	19.7	18.8	18.3	17.9	17.6	17.9	17.5	17.0	-2.4	1	8 419
Malta	18.1	16.6	16.1	16.7	15.6	14.6	15.1	15.3	15.3	15.0	15.4	14.7	12.4	-3.7	7	482
Netherlands	7.2	7.1	6.3	6.1	5.5	5.9	6.0	6.2	5.8	5.7	5.8	5.7	5.7	-0.6	22	18 014
Austria	8.0	8.1	8.1	8.3	8.2	7.8	7.6	7.5	7.7	7.7	7.3	7.2	6.9	-1.2	20	11 078
Poland	14.2	12.9	14.2	13.5	12.8	12.5	11.9	11.6	11.9	11.8	11.3	10.8	10.3	-3.9	15	19 234
Portugal	14.9	15.3	13.6	12.3	12.0	11.1	11.0	11.4	12.5	13.3	12.3	12.3	11.5	-2.1	9	8 113
Romania	11.7	13.3	13.1	12.3	13.7	13.3	14.0	14.3	14.7	13.1	12.7	13.1	12.7	-0.4	6	7 307
Slovenia	10.6	12.4	12.6	12.5	13.5	13.7	13.7	13.8	13.6	13.3	12.4	11.9	10.5	-2.1	12	1 851
Slovakia	10.1	10.6	11.9	12.9	12.7	12.3	11.7	11.5	11.3	11.4	11.1	10.8	10.3	-1.6	14	3 326
Finland	10.3	10.8	11.1	11.6	11.7	11.3	11.3	11.4	11.7	11.2	11.4	11.0	10.7	-0.4	10	10 611
Sweden	7.3	7.7	7.5	7.1	7.1	6.7	6.4	6.3	6.2	6.0	6.1	5.9	6.0	-1.5	21	12 105
Iceland	8.8	8.7	9.5	9.4	9.5	9.0	8.1	7.8	5.4	7.7	7.5	7.1	6.9	-2.6		471
Norway	7.2	7.8	7.7	7.2	7.0	7.2	7.4	7.5	7.6	7.5	7.1	6.7	7.4	-0.3		9 064

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

Data extracted December 2021

Table 11: Other taxes on production as % of GDP

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.2	2.2	2.2	2.3	2.5	2.6	2.6	2.6	2.5	2.4	2.4	2.5	2.6	0.4		342 538
EA-19	2.0	2.1	2.0	2.1	2.3	2.4	2.4	2.4	2.2	2.2	2.2	2.3	2.4	0.4		269 293
Belgium	1.8	1.9	1.9	2.0	2.3	2.3	2.3	2.2	2.2	2.1	2.1	2.2	2.2	0.3	7	10 110
Bulgaria	0.5	0.5	0.5	0.5	0.7	0.9	1.0	1.0	1.1	1.0	1.0	1.3	1.4	0.9	15	847
Czechia	0.4	0.4	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.7	0.7	0.2	24	1 524
Denmark	1.9	2.0	2.0	2.1	2.1	2.3	2.3	2.3	2.3	2.2	2.3	2.3	2.3	0.3	6	7 246
Germany	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.8	0.2	22	26 832
Estonia	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.8	1.1	1.1	0.4	20	284
Ireland	1.2	1.2	1.2	1.2	1.3	1.4	1.5	1.2	1.1	1.1	1.1	1.0	0.8	-0.4	21	3 000
Greece	0.9	1.0	0.8	1.2	1.8	2.1	3.4	3.8	3.8	3.8	3.4	3.3	3.4	2.6	3	5 598
Spain	1.1	1.2	1.3	1.4	1.8	1.9	1.9	2.0	1.9	1.8	1.8	1.8	2.0	0.7	12	22 052
France	4.1	4.5	4.1	4.2	4.4	4.5	4.6	4.5	4.6	4.6	4.6	4.9	5.2	1.1	2	120 208
Croatia	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.3	1.3	1.1	1.1	1.2	1.3	0.3	16	635
Italy	3.1	2.9	2.9	2.9	3.8	3.6	3.7	3.6	2.8	2.9	3.0	2.9	2.9	0.0	5	47 369
Cyprus	2.6	2.1	2.2	2.1	2.2	2.2	2.2	2.1	1.8	2.0	2.0	2.0	2.1	-0.1	11	452
Latvia	0.7	0.9	1.1	1.2	1.2	1.1	1.3	1.3	1.3	1.3	1.1	1.0	1.1	0.0	19	318
Lithuania	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.4	0.4	0.4	0.4	-0.2	26	203
Luxembourg	1.5	1.4	1.6	1.5	1.5	1.6	1.7	1.9	2.0	2.1	2.2	2.1	2.2	0.6	10	1 390
Hungary	0.9	1.0	1.6	1.6	1.8	2.1	2.0	2.0	1.9	2.0	1.9	2.1	2.2	0.6	8	2 989
Malta	0.5	0.5	1.3	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.5	0.6	-0.7	25	73
Netherlands	0.9	1.0	1.1	1.1	1.2	1.3	1.6	1.4	1.4	1.4	1.5	1.4	1.6	0.5	14	13 107
Austria	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.2	3.3	0.0	4	12 660
Poland	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.7	1.8	1.7	1.7	1.9	2.2	0.7	9	11 394
Portugal	1.0	1.0	0.9	1.1	1.1	1.4	1.5	1.5	1.6	1.4	1.6	1.5	1.7	0.8	13	3 324
Romania	0.5	0.5	0.6	0.6	0.7	0.7	1.0	0.9	0.8	0.6	0.6	0.9	0.8	0.2	23	1 737
Slovenia	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	1.2	0.1	17	562
Slovakia	0.8	0.9	0.8	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.0	1.1	0.3	18	1 014
Finland	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	0.2	0.2	0.2	0.3	0.3	0.2	27	737
Sweden	10.4	10.1	9.7	9.7	10.1	10.1	10.0	9.9	10.5	10.4	10.4	10.2	9.9	0.2	1	46 874
Iceland	2.7	2.4	2.4	2.2	2.4	2.5	4.0	3.6	2.7	2.9	2.8	3.0	3.3	0.9		630
Norway	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.8	0.9	0.9	0.9	1.0	0.3		3 061

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

Data extracted December 2021

Table 12: Other taxes on production as % of total

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	5.7	5.9	5.8	5.9	6.4	6.4	6.5	6.5	6.2	6.1	6.1	6.2	6.4	0.6		342 538
EA-19	5.2	5.4	5.2	5.4	5.9	5.9	6.0	6.0	5.6	5.5	5.5	5.7	5.8	0.6		269 293
Belgium	4.2	4.4	4.5	4.6	5.2	4.9	5.0	4.9	5.0	4.8	4.7	5.0	5.1	0.6	11	10 110
Bulgaria	1.7	2.0	2.1	2.0	2.9	3.2	3.5	3.4	3.7	3.2	3.4	4.4	4.5	2.4	14	847
Czechia	1.2	1.2	1.5	1.8	1.6	1.4	1.6	1.5	1.5	1.4	1.4	1.8	2.0	0.5	24	1 524
Denmark	4.2	4.5	4.5	4.6	4.6	5.0	4.8	5.1	4.9	4.8	5.1	4.9	5.0	0.5	12	7 246
Germany	1.6	1.7	1.7	1.8	1.9	1.8	1.8	2.0	1.9	1.8	1.8	1.9	2.0	0.3	23	26 832
Estonia	2.5	2.2	2.2	2.3	2.3	2.3	2.5	2.3	2.4	2.3	2.3	3.2	3.1	0.9	21	284
Ireland	4.0	4.4	4.3	4.4	4.6	5.0	5.4	5.2	4.8	5.0	5.1	4.8	4.0	-0.3	16	3 000
Greece	2.7	3.3	2.5	3.4	4.9	6.0	9.3	10.3	9.7	9.7	8.6	8.4	8.7	6.2	3	5 598
Spain	3.5	4.2	4.2	4.4	5.5	5.6	5.7	5.8	5.5	5.3	5.2	5.2	5.3	1.1	10	22 052
France	9.6	10.6	9.7	9.8	9.8	10.0	10.0	10.0	10.0	9.9	9.9	10.8	11.5	1.8	2	120 208
Croatia	2.6	2.8	2.8	2.9	2.9	2.9	3.0	3.5	3.4	3.1	3.0	3.3	3.4	0.6	18	635
Italy	7.6	7.0	7.0	7.0	8.9	8.3	8.6	8.5	6.6	7.1	7.2	7.0	6.7	-0.3	5	47 369
Cyprus	7.6	6.5	6.8	6.7	6.9	6.8	6.4	6.3	5.7	6.0	6.0	5.8	6.1	-0.7	7	452
Latvia	2.5	3.1	3.8	4.0	4.1	3.9	4.5	4.4	4.3	4.2	3.5	3.4	3.4	-0.4	17	318
Lithuania	1.8	2.2	2.3	2.2	2.2	2.2	2.3	2.2	1.9	1.5	1.4	1.3	1.3	-1.0	26	203
Luxembourg	4.3	4.0	4.5	4.1	4.1	4.4	4.6	5.5	5.7	5.8	5.6	5.4	5.6	1.1	9	1 390
Hungary	2.2	2.5	4.3	4.5	4.6	5.4	5.3	5.3	4.9	5.2	5.2	5.6	6.0	1.7	8	2 989
Malta	1.4	1.6	4.1	1.6	1.6	1.7	1.8	2.1	1.9	1.6	1.4	1.7	1.9	-2.2	25	73
Netherlands	2.6	3.0	3.0	3.1	3.2	3.5	4.3	3.7	3.8	3.7	3.8	3.7	4.1	1.1	15	13 107
Austria	7.5	8.0	8.0	8.2	8.3	8.2	8.1	8.1	8.3	7.8	7.5	7.6	7.9	-0.1	4	12 660
Poland	4.4	4.7	4.8	4.7	4.7	4.5	4.8	5.3	5.4	5.0	4.9	5.3	6.1	1.3	6	11 394
Portugal	3.0	3.2	3.1	3.4	3.6	4.2	4.2	4.5	4.6	4.2	4.5	4.4	4.7	1.6	13	3 324
Romania	2.0	2.2	2.1	2.0	2.5	2.5	3.5	3.1	3.1	2.5	2.3	3.3	3.0	0.9	22	1 737
Slovenia	4.2	2.7	3.0	3.0	3.4	3.6	3.6	3.5	3.4	3.2	3.1	3.3	3.2	0.2	19	562
Slovakia	2.8	3.1	3.0	2.9	3.7	3.6	3.6	3.2	3.2	3.0	2.9	3.0	3.1	0.1	20	1 014
Finland	0.2	0.3	0.3	0.3	0.2	0.4	0.5	0.3	0.4	0.4	0.4	0.7	0.7	0.4	27	737
Sweden	23.6	23.1	22.7	23.2	23.9	23.9	23.6	23.2	23.7	23.7	23.8	23.9	23.0	0.3	1	46 874
Iceland	7.8	7.7	7.3	6.8	7.2	7.4	10.9	10.2	5.4	7.7	7.8	8.7	9.2	1.9		630
Norway	1.8	1.8	1.7	1.6	1.5	1.6	1.8	2.0	2.1	2.2	2.2	2.2	2.5	0.8		3 061

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

Data extracted December 2021

Table 13: Direct taxes as % of GDP

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	12.8	12.1	11.9	12.1	12.6	12.9	12.9	12.9	13.0	13.2	13.2	13.2	13.3	1.4		1 780 036
EA-19	12.6	11.9	11.7	12.0	12.5	12.8	12.8	12.8	12.9	13.0	13.2	13.2	13.2	1.5		1 510 159
Belgium	17.0	15.8	16.1	16.7	17.1	17.8	17.7	17.3	16.9	17.5	17.7	16.4	16.5	0.4	3	75 434
Bulgaria	6.2	5.2	4.9	4.8	4.8	5.2	5.5	5.7	5.8	6.1	6.1	6.1	6.1	1.2	26	3 761
Czechia	8.2	7.5	7.2	7.4	7.4	7.6	7.7	7.7	8.0	8.1	8.5	8.5	8.5	1.3	18	18 378
Denmark	28.1	28.5	28.6	28.6	29.3	29.9	32.8	30.3	29.6	29.8	28.3	31.1	30.9	2.3	1	96 429
Germany	12.5	11.7	11.1	11.5	12.1	12.3	12.3	12.5	12.9	13.1	13.4	13.4	13.0	1.9	10	436 219
Estonia	7.7	7.4	6.6	6.3	6.6	7.2	7.4	7.8	7.5	7.2	7.5	7.4	7.8	1.2	21	2 102
Ireland	12.5	12.0	11.8	12.3	12.9	12.9	13.0	10.8	10.9	10.5	10.7	10.4	10.2	-1.6	13	38 072
Greece	8.4	8.8	8.4	9.5	11.1	10.6	9.9	9.6	10.3	10.1	10.4	9.9	9.3	0.9	16	15 378
Spain	10.7	9.5	9.5	9.6	10.4	10.5	10.7	10.5	10.5	10.6	11.0	10.8	11.6	2.1	12	129 967
France	12.2	11.0	11.5	12.1	12.8	13.2	13.1	13.1	12.9	13.3	13.7	13.6	13.7	2.2	7	315 690
Croatia	7.2	7.3	6.6	6.3	6.2	6.6	6.2	6.1	6.4	6.2	6.3	6.5	6.5	-0.1	25	3 280
Italy	14.7	14.9	14.3	14.2	14.9	15.2	14.7	14.7	14.9	14.5	14.1	14.5	15.2	0.9	6	251 936
Cyprus	11.1	9.6	9.4	10.1	9.9	10.4	10.4	9.9	9.3	9.5	9.5	9.4	9.7	0.3	15	2 101
Latvia	9.0	7.0	7.4	7.5	7.7	7.8	7.8	7.8	8.3	8.6	7.4	7.0	7.2	-0.2	23	2 122
Lithuania	9.2	5.9	4.6	4.3	4.8	5.0	5.0	5.4	5.6	5.4	5.7	8.9	8.8	4.2	17	4 338
Luxembourg	13.3	13.6	13.6	13.6	13.6	13.6	13.3	13.9	14.4	14.9	16.9	16.9	16.0	2.4	5	10 296
Hungary	10.3	9.6	7.8	6.2	6.7	6.5	6.7	6.8	7.3	7.2	6.6	6.6	6.8	-1.0	24	9 266
Malta	12.2	12.9	12.1	12.5	12.9	13.3	13.3	12.5	13.2	13.3	12.9	13.2	13.1	1.0	9	1 712
Netherlands	11.0	11.1	11.2	10.7	10.2	10.2	10.8	11.5	11.8	12.9	12.7	13.4	13.4	2.2	8	107 369
Austria	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	13.6	13.7	12.7	0.0	11	48 260
Poland	8.4	7.2	6.7	6.7	7.0	6.8	6.8	6.9	7.1	7.3	7.8	7.9	8.0	1.3	19	41 704
Portugal	9.3	8.6	8.5	9.4	9.1	11.3	10.9	10.7	10.1	9.9	10.1	9.7	10.1	1.6	14	20 116
Romania	6.4	5.9	5.8	6.1	5.8	5.9	6.2	6.6	6.4	6.1	4.9	4.8	4.7	-1.1	27	10 348
Slovenia	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.8	7.9	-0.1	20	3 717
Slovakia	6.6	5.7	5.5	5.6	5.7	6.2	6.7	7.1	7.2	7.2	7.3	7.2	7.2	1.7	22	6 661
Finland	17.1	15.7	15.6	16.0	15.8	16.4	16.6	16.8	16.6	16.8	16.3	16.3	16.4	0.8	4	38 669
Sweden	18.8	18.4	18.1	17.5	17.4	17.7	17.8	18.3	18.9	19.0	18.6	18.1	18.2	0.1	2	86 710
Iceland	17.1	15.5	15.3	16.2	16.6	17.2	18.5	17.2	33.1	19.0	18.7	18.0	19.2	3.9		3 655
Norway	21.9	20.0	20.8	21.5	21.1	19.2	17.5	16.2	15.8	16.2	17.4	17.3	14.4	-6.4		45 916

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

Data extracted December 2021

Table 14: Direct taxes as % of total

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	33.2	31.8	31.4	31.7	32.1	32.5	32.5	32.6	32.7	33.0	33.0	33.1	33.1	1.7		1 780 036
EA-19	32.6	31.0	30.7	31.1	31.6	32.0	31.8	32.0	32.1	32.4	32.7	32.8	32.7	2.0		1 510 159
Belgium	38.6	36.5	37.0	37.7	37.8	38.7	38.8	38.4	38.1	39.1	39.4	37.8	37.8	0.8	7	75 434
Bulgaria	20.3	19.5	19.1	19.0	18.5	18.6	19.3	19.6	20.0	20.5	20.4	20.0	20.0	0.9	24	3 761
Czechia	24.5	23.0	21.9	21.8	21.5	21.7	22.6	22.3	22.9	23.0	23.6	23.6	23.7	1.8	18	18 378
Denmark	62.8	63.3	63.6	63.5	64.0	64.7	67.1	65.2	64.7	65.2	63.7	66.5	65.9	2.3	1	96 429
Germany	32.8	30.3	29.8	30.6	31.4	31.9	32.0	32.2	32.9	33.3	33.7	33.4	32.4	2.6	10	436 219
Estonia	24.6	21.2	19.8	19.9	20.8	22.7	23.0	23.4	22.3	21.9	22.6	21.9	23.0	3.2	19	2 102
Ireland	42.8	42.6	42.5	44.0	45.6	45.0	44.9	46.3	46.0	46.2	47.6	47.5	50.9	8.4	2	38 072
Greece	26.3	28.5	26.1	27.8	30.4	29.6	27.3	26.3	26.4	25.7	26.1	25.0	23.9	-2.2	17	15 378
Spain	33.3	32.1	30.2	30.8	32.0	31.7	31.4	31.1	31.0	31.1	31.8	31.1	31.5	1.3	11	129 967
France	28.6	26.0	27.1	27.8	28.7	29.0	28.6	28.7	28.4	28.7	29.6	30.1	30.1	3.0	13	315 690
Croatia	19.6	20.1	18.3	17.9	17.5	18.1	17.1	16.5	17.4	16.7	16.9	17.2	17.6	-0.7	27	3 280
Italy	35.7	35.8	34.6	34.5	34.5	35.2	34.2	34.4	35.4	34.8	33.9	34.2	35.7	1.1	8	251 936
Cyprus	31.9	30.2	29.5	31.8	31.2	32.7	30.8	29.7	28.7	28.9	28.6	27.2	28.2	-1.3	16	2 101
Latvia	32.4	25.5	26.0	25.8	26.4	26.4	26.3	26.3	27.1	27.6	23.9	22.9	22.8	-3.2	20	2 122
Lithuania	30.2	19.7	16.3	16.0	17.9	18.4	18.3	18.8	19.0	18.4	18.8	29.3	28.4	12.1	15	4 338
Luxembourg	37.8	37.4	38.1	37.7	37.4	37.5	36.7	39.8	40.5	40.5	43.1	43.0	41.8	3.7	5	10 296
Hungary	26.2	24.8	21.1	17.1	17.3	17.0	17.5	17.6	18.6	19.0	18.0	18.1	18.7	-2.4	25	9 266
Malta	38.5	40.6	39.0	39.3	40.9	42.3	42.3	42.3	43.4	44.0	42.6	44.2	44.2	5.2	3	1 712
Netherlands	30.5	31.6	31.6	30.3	28.7	28.3	29.1	31.1	30.7	33.4	32.8	34.1	33.8	2.2	9	107 369
Austria	33.4	30.7	30.9	31.0	31.3	32.0	32.3	32.9	30.8	31.1	32.1	32.2	30.3	-0.6	12	48 260
Poland	24.5	22.9	21.4	21.2	21.8	21.1	21.3	21.4	21.3	21.5	22.3	22.6	22.3	0.9	21	41 704
Portugal	29.3	29.0	27.9	29.2	28.6	33.3	31.8	31.2	29.6	29.1	29.1	28.2	28.5	0.6	14	20 116
Romania	23.9	23.5	21.9	21.5	20.9	21.6	22.5	23.5	24.9	24.4	18.9	18.6	18.0	-3.9	26	10 348
Slovenia	23.4	21.7	21.1	20.8	19.9	18.6	19.2	19.3	19.9	20.1	21.1	21.0	21.1	0.0	22	3 717
Slovakia	22.8	19.9	19.6	19.2	19.7	20.1	21.1	22.0	21.8	21.4	21.5	21.0	20.7	1.1	23	6 661
Finland	41.6	38.5	38.4	38.2	37.2	37.9	38.1	38.5	38.0	39.3	38.5	38.6	38.9	0.5	6	38 669
Sweden	42.8	42.1	42.2	41.7	41.2	41.7	42.1	42.9	42.8	43.0	42.5	42.2	42.6	0.4	4	86 710
Iceland	49.8	49.6	47.5	48.8	49.0	50.2	49.9	48.9	65.8	51.2	51.2	51.8	53.3	5.8		3 655
Norway	52.9	48.4	49.6	51.0	50.7	48.0	45.0	41.9	40.4	41.5	44.0	43.1	37.3	-12.3		45 916

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	9.0	8.9	8.7	8.8	9.2	9.4	9.5	9.4	9.3	9.4	9.5	9.6	9.9	1.2		1 327 283
EA-19	8.7	8.7	8.5	8.5	9.0	9.2	9.2	9.2	9.1	9.2	9.4	9.5	9.8	1.3		1 117 325
Belgium	12.3	12.0	12.1	12.4	12.5	13.0	12.9	12.4	12.0	12.0	11.8	11.3	11.8	-0.3	5	53 986
Bulgaria	2.7	2.7	2.8	2.7	2.7	2.9	3.1	3.1	3.1	3.4	3.3	3.3	3.5	0.7	25	2 152
Czechia	3.9	3.9	3.7	4.0	4.0	4.1	4.2	4.0	4.3	4.5	4.8	5.0	5.2	1.5	22	11 288
Denmark	24.0	25.0	24.8	24.8	25.1	25.6	28.5	25.9	25.3	25.2	24.2	26.5	26.9	2.1	1	84 070
Germany	9.0	8.9	8.2	8.2	8.7	9.0	8.9	9.1	9.2	9.5	9.7	9.8	9.7	1.5	7	326 979
Estonia	6.1	5.6	5.3	5.1	5.2	5.4	5.7	5.7	5.8	5.6	5.5	5.5	6.2	0.9	17	1 652
Ireland	9.0	8.9	8.7	9.1	9.6	9.5	9.4	7.5	7.6	7.2	7.0	6.9	6.6	-2.1	15	24 553
Greece	4.5	4.4	4.0	4.8	7.0	5.9	5.9	5.7	5.9	6.3	6.4	5.9	6.3	2.3	16	10 359
Spain	7.1	6.7	7.0	7.2	7.5	7.6	7.7	7.4	7.3	7.5	7.7	8.0	8.8	1.8	11	98 969
France	7.9	7.8	7.6	7.8	8.4	8.7	8.7	8.7	8.6	8.6	9.5	9.4	9.6	2.0	8	221 957
Croatia	3.8	3.8	3.4	3.4	3.6	3.9	3.8	3.5	3.6	3.2	3.5	3.6	3.6	0.2	24	1 808
Italy	11.3	11.2	11.3	11.1	11.8	11.9	11.9	12.1	11.8	11.7	11.6	11.8	12.6	1.3	4	207 621
Cyprus	4.3	3.3	3.4	3.5	3.5	2.8	2.7	2.7	2.8	3.1	3.2	3.2	3.4	0.0	26	730
Latvia	5.9	5.3	6.2	5.8	5.7	5.8	5.9	5.9	6.3	6.6	6.0	6.5	6.1	-0.1	18	1 788
Lithuania	6.5	4.1	3.6	3.5	3.5	3.6	3.6	3.9	4.0	3.9	4.1	7.2	7.1	3.5	13	3 517
Luxembourg	7.6	7.5	7.4	8.0	7.9	8.3	8.4	8.7	8.9	8.7	9.3	9.4	9.8	2.4	6	6 290
Hungary	7.5	7.2	6.3	4.8	5.2	4.9	4.9	4.9	4.8	5.0	5.1	5.1	5.3	-1.0	20	7 241
Malta	5.7	6.3	5.7	6.4	6.4	6.6	6.4	6.0	6.4	6.5	7.0	7.1	7.8	2.1	12	1 020
Netherlands	6.5	7.7	7.6	7.3	6.8	6.7	6.9	7.4	7.1	8.3	7.9	8.5	9.0	1.4	10	72 255
Austria	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	9.7	9.8	9.4	-0.2	9	35 754
Poland	5.3	4.5	4.3	4.3	4.5	4.5	4.6	4.7	4.8	5.0	5.3	5.3	5.3	1.0	21	27 643
Portugal	5.4	5.5	5.4	6.0	5.8	7.7	7.7	7.3	6.8	6.4	6.5	6.3	7.0	1.6	14	14 015
Romania	3.2	3.3	3.2	3.3	3.4	3.4	3.5	3.7	3.7	3.6	2.4	2.3	2.4	-0.8	27	5 294
Slovenia	5.7	5.7	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.4	5.3	5.4	-0.1	19	2 515
Slovakia	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.8	3.8	1.2	23	3 492
Finland	12.7	12.7	12.0	12.2	12.4	12.7	13.3	13.2	12.9	12.5	12.2	12.2	12.6	0.6	3	29 873
Sweden	15.8	15.3	14.6	14.1	14.5	14.7	14.7	14.9	15.6	15.6	15.2	14.5	14.8	0.2	2	70 464
Iceland	13.6	12.8	12.3	13.1	13.4	13.9	13.8	13.7	14.4	15.2	15.2	15.0	15.8	3.5		2 999
Norway	8.9	9.9	9.9	9.7	9.7	9.9	9.9	10.8	10.7	10.3	10.0	10.4	11.3	1.4		35 850

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	23.4	23.4	23.0	22.8	23.4	23.6	23.8	23.7	23.4	23.6	23.8	24.1	24.7	1.7		1 327 283
EA-19	22.7	22.7	22.2	22.1	22.7	23.0	23.0	23.0	22.7	22.9	23.4	23.6	24.2	2.0		1 117 325
Belgium	27.9	27.9	27.9	28.0	27.7	28.2	28.3	27.6	27.0	26.7	26.4	26.0	27.1	-0.8	6	53 986
Bulgaria	8.9	10.3	10.8	10.6	10.5	10.5	10.8	10.6	10.8	11.2	11.3	11.0	11.5	0.7	23	2 152
Czechia	11.7	11.9	11.4	11.7	11.7	11.8	12.2	11.8	12.3	12.7	13.4	13.8	14.6	3.2	21	11 288
Denmark	53.5	55.5	55.2	55.1	54.9	55.4	58.3	55.9	55.3	55.1	54.5	56.7	57.5	2.3	1	84 070
Germany	23.7	23.1	22.0	21.8	22.6	23.4	23.3	23.5	23.5	24.1	24.3	24.4	24.3	2.3	9	326 979
Estonia	19.5	16.0	15.9	16.1	16.4	17.2	17.6	17.2	17.3	17.2	16.5	16.5	18.1	2.2	17	1 652
Ireland	31.1	31.8	31.4	32.7	34.0	32.9	32.6	32.2	32.1	31.7	31.2	31.5	32.8	1.4	3	24 553
Greece	14.3	14.5	12.4	14.1	19.3	16.6	16.4	15.6	15.2	16.0	15.9	15.0	16.1	3.7	18	10 359
Spain	22.0	22.4	22.3	23.1	23.2	23.0	22.8	21.8	21.7	22.0	22.3	22.9	24.0	1.7	10	98 969
France	18.4	18.5	18.1	17.9	18.9	19.2	19.0	19.0	18.8	18.5	20.5	20.7	21.1	3.0	14	221 957
Croatia	10.2	10.5	9.6	9.6	10.1	10.8	10.5	9.6	9.7	8.8	9.2	9.4	9.7	0.1	26	1 808
Italy	27.4	27.1	27.4	26.9	27.4	27.5	27.7	28.2	28.1	28.1	27.8	28.1	29.4	2.0	5	207 621
Cyprus	12.3	10.4	10.8	11.0	11.2	8.8	8.0	8.1	8.5	9.3	9.7	9.3	9.8	-1.0	25	730
Latvia	21.4	19.4	21.8	19.7	19.7	19.8	19.9	19.7	20.4	21.2	19.3	21.1	19.2	-2.6	16	1 788
Lithuania	21.2	13.5	12.7	12.8	12.9	13.3	13.2	13.3	13.4	13.1	13.5	23.9	23.0	10.3	11	3 517
Luxembourg	21.6	20.5	20.8	22.1	21.8	22.8	23.1	25.0	24.9	23.6	23.6	23.9	25.5	4.7	8	6 290
Hungary	19.0	18.4	17.1	13.2	13.4	12.8	12.7	12.5	12.1	13.1	13.8	14.1	14.6	-2.5	20	7 241
Malta	17.9	19.7	18.5	20.0	20.3	21.0	20.3	20.1	21.0	21.6	23.1	23.7	26.4	7.9	7	1 020
Netherlands	18.1	21.9	21.5	20.6	19.2	18.7	18.6	20.1	18.4	21.5	20.5	21.6	22.8	1.3	12	72 255
Austria	24.7	23.7	23.5	23.4	23.7	23.7	24.3	24.9	22.3	22.3	22.8	23.0	22.4	-1.1	13	35 754
Poland	15.4	14.4	13.9	13.6	13.9	14.0	14.3	14.4	14.5	14.6	15.1	15.1	14.8	0.9	19	27 643
Portugal	17.0	18.5	17.7	18.5	18.4	22.7	22.5	21.3	19.9	18.9	18.7	18.4	19.9	2.2	15	14 015
Romania	12.0	13.1	12.3	11.7	12.3	12.3	12.8	13.1	14.1	14.3	9.2	8.8	9.2	-3.1	27	5 294
Slovenia	15.3	15.2	14.6	14.8	14.9	13.5	13.5	13.5	13.9	13.6	14.3	14.1	14.3	-0.3	22	2 515
Slovakia	10.5	9.7	9.4	9.7	10.1	9.5	9.4	9.5	10.0	10.0	10.6	10.9	10.8	1.4	24	3 492
Finland	30.8	31.1	29.5	29.2	29.3	29.3	30.6	30.2	29.6	29.2	28.9	29.0	30.0	0.5	4	29 873
Sweden	35.8	35.1	34.0	33.7	34.4	34.5	34.9	35.0	35.3	35.4	34.7	34.0	34.6	0.6	2	70 464
Iceland	39.6	40.9	38.3	39.4	39.3	40.4	37.2	38.9	28.7	40.9	41.8	43.2	43.7	5.4		2 999
Norway	21.5	24.1	23.6	23.1	23.4	24.8	25.3	27.9	27.5	26.4	25.3	25.8	29.2	5.6		35 850

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.8	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.6	2.7	2.7	2.6	2.4	0.2		324 646
EA-19	2.8	2.1	2.2	2.3	2.4	2.5	2.4	2.4	2.6	2.7	2.7	2.7	2.4	0.2		275 539
Belgium	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	0.8	4	14 943
Bulgaria	2.9	2.1	1.8	1.8	1.7	1.9	2.0	2.2	2.2	2.3	2.3	2.3	2.2	0.4	16	1 325
Czechia	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	-0.1	6	6 681
Denmark	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.6	0.3	12	8 106
Germany	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	0.2	15	74 365
Estonia	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.7	0.4	23	450
Ireland	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	0.8	5	12 048
Greece	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	1.2	-1.4	25	1 999
Spain	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	0.2	20	22 062
France	3.0	1.8	2.3	2.6	2.7	2.7	2.6	2.6	2.6	2.9	2.7	2.8	2.7	0.4	11	62 671
Croatia	2.9	2.5	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	0.4	13	1 143
Italy	2.9	2.4	2.3	2.2	2.3	2.5	2.2	2.0	2.1	2.1	1.9	2.0	2.1	-0.2	19	34 104
Cyprus	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.7	5.9	0.4	1	1 263
Latvia	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	-0.3	27	213
Lithuania	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.6	0.6	24	780
Luxembourg	5.0	5.3	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	-0.6	2	3 080
Hungary	2.5	2.1	1.1	1.1	1.2	1.2	1.5	1.6	2.1	1.8	1.2	1.1	1.2	0.1	26	1 591
Malta	5.8	5.8	5.6	5.3	5.7	6.0	5.9	5.9	6.1	6.1	5.3	5.4	4.6	-1.0	3	604
Netherlands	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	0.8	7	24 694
Austria	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.1	0.1	17	8 035
Poland	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	0.4	14	11 900
Portugal	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	0.1	10	5 540
Romania	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	1.9	-0.2	22	4 127
Slovenia	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	1.9	0.1	21	913
Slovakia	3.0	2.5	2.4	2.4	2.3	2.9	3.3	3.7	3.5	3.5	3.3	3.0	3.0	0.6	8	2 787
Finland	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	-0.3	18	4 989
Sweden	2.6	2.6	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	-0.1	9	14 235
Iceland	1.9	1.6	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	1.2		419
Norway	12.0	9.0	9.9	10.7	10.3	8.3	6.6	4.5	4.1	4.9	6.5	6.0	2.4	-7.5		7 639

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	7.4	5.6	5.9	6.1	6.1	6.1	6.0	6.1	6.5	6.7	6.7	6.6	6.0	0.1		324 646
EA-19	7.4	5.4	5.8	6.1	6.1	6.1	5.9	6.1	6.4	6.7	6.7	6.6	6.0	0.2		275 539
Belgium	7.5	5.4	5.8	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	7.5	1.7	9	14 943
Bulgaria	9.5	7.9	7.0	6.9	6.6	6.8	7.1	7.5	7.7	7.7	7.6	7.6	7.1	0.1	11	1 325
Czechia	12.0	10.3	9.7	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.3	8.6	-1.1	6	6 681
Denmark	5.7	4.2	5.0	4.8	5.7	6.0	5.7	6.0	6.2	7.1	6.2	6.6	5.5	0.5	16	8 106
Germany	6.6	4.8	5.5	6.3	6.6	6.2	6.1	6.1	6.8	6.8	7.0	6.6	5.5	0.0	17	74 365
Estonia	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	6.1	5.5	4.9	0.9	23	450
Ireland	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.4	11.7	12.3	14.4	14.1	16.1	7.6	2	12 048
Greece	6.7	8.2	7.9	6.1	3.0	3.2	5.2	5.9	6.5	5.0	5.6	5.6	3.1	-4.8	26	1 999
Spain	8.6	7.4	5.9	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	5.9	5.3	-0.6	18	22 062
France	7.0	4.2	5.5	6.0	6.0	6.0	5.7	5.7	5.6	6.2	5.8	6.2	6.0	0.5	15	62 671
Croatia	7.8	7.0	5.3	6.6	5.5	5.5	4.8	5.1	5.9	6.1	6.0	6.1	6.1	0.8	14	1 143
Italy	7.1	5.7	5.5	5.3	5.4	5.8	5.0	4.7	5.0	5.0	4.5	4.7	4.8	-0.7	24	34 104
Cyprus	18.4	18.5	17.4	19.5	18.1	20.5	18.9	17.6	17.1	17.7	17.4	16.5	16.9	-0.5	1	1 263
Latvia	10.7	5.6	3.4	4.9	5.6	5.5	5.2	5.3	5.4	5.1	3.4	0.5	2.3	-1.1	27	213
Lithuania	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	5.1	5.1	5.1	1.6	20	780
Luxembourg	14.2	14.6	15.2	13.4	13.3	12.4	11.4	12.1	12.3	13.6	16.0	15.2	12.5	-2.7	4	3 080
Hungary	6.5	5.4	3.1	3.1	3.2	3.0	3.9	4.1	5.4	4.8	3.2	3.1	3.2	0.1	25	1 591
Malta	18.4	18.3	18.0	16.8	18.1	19.1	18.6	19.8	20.1	20.3	17.4	18.2	15.6	-2.4	3	604
Netherlands	9.1	6.0	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	9.0	9.4	7.8	1.4	8	24 694
Austria	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	5.8	6.0	6.6	6.5	5.0	0.2	21	8 035
Poland	7.8	7.1	6.2	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	6.4	0.2	13	11 900
Portugal	11.2	9.3	9.1	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	7.9	-1.2	7	5 540
Romania	10.7	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.1	7.2	-0.6	10	4 127
Slovenia	6.6	4.8	4.8	4.4	3.2	3.2	3.8	3.9	4.2	4.8	5.2	5.3	5.2	0.4	19	913
Slovakia	10.5	8.5	8.7	8.2	8.1	9.2	10.3	11.2	10.5	10.2	9.7	8.8	8.7	0.0	5	2 787
Finland	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	5.0	-1.0	22	4 989
Sweden	5.9	6.0	7.2	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.3	7.0	-0.2	12	14 235
Iceland	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	6.0	6.1	3.1		419
Norway	29.0	21.7	23.5	25.5	24.8	20.7	17.1	11.7	10.4	12.5	16.4	14.9	6.2	-17.3		7 639

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

Data extracted December 2021

Table 19: Other direct taxes as % of GDP

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.0		128 107
EA-19	1.0	1.1	1.0	1.1	1.1	1.2	1.1	1.2	1.2	1.1	1.1	1.0	1.0	0.0		117 295
Belgium	1.4	1.4	1.5	1.5	1.6	1.7	1.7	1.6	1.5	1.5	1.5	1.4	1.4	-0.1	4	6 504
Bulgaria	0.6	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.2	16	285
Czechia	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	25	409
Denmark	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.4	1.5	1.4	-0.2	5	4 253
Germany	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.9	1.0	1.0	0.1	9	34 875
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Ireland	0.6	0.7	0.7	1.0	1.0	1.1	1.1	0.6	0.5	0.5	0.5	0.4	0.4	-0.3	22	1 472
Greece	1.7	1.8	1.9	2.6	2.9	3.5	2.1	1.8	1.8	1.8	1.9	1.7	1.8	-0.1	1	3 020
Spain	0.9	0.6	0.6	0.6	0.7	0.9	0.9	1.0	0.9	0.9	0.8	0.8	0.8	0.2	10	8 936
France	1.4	1.4	1.5	1.7	1.7	1.7	1.8	1.8	1.8	1.9	1.6	1.4	1.3	-0.2	6	31 062
Croatia	0.6	0.9	1.2	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.7	-0.5	12	329
Italy	0.5	1.3	0.7	0.9	0.7	0.8	0.6	0.6	1.0	0.7	0.7	0.6	0.6	-0.1	13	10 211
Cyprus	0.4	0.4	0.4	0.4	0.6	1.1	1.3	1.3	1.0	0.6	0.5	0.5	0.5	0.1	15	107
Latvia	0.1	0.1	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.2	21	121
Lithuania	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	41
Luxembourg	0.7	0.8	0.7	0.8	0.8	0.8	0.8	1.0	1.2	1.2	1.4	1.5	1.4	0.7	3	927
Hungary	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.0	23	435
Malta	0.7	0.8	0.8	0.8	0.8	0.7	1.1	0.7	0.7	0.7	0.6	0.7	0.7	-0.1	11	88
Netherlands	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	0.0	7	10 420
Austria	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	1.2	0.1	8	4 471
Poland	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.0	20	2 161
Portugal	0.4	0.4	0.3	0.3	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	24	562
Romania	0.3	0.4	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.5	0.4	0.5	0.4	-0.1	17	928
Slovenia	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	-0.1	14	289
Slovakia	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	19	383
Finland	1.1	1.1	1.2	1.1	1.2	1.4	1.4	1.5	1.5	1.6	1.5	1.5	1.6	0.4	2	3 807
Sweden	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.0	18	2 011
Iceland	1.6	1.1	2.0	1.4	1.4	1.3	1.5	1.2	16.2	0.8	1.0	0.9	1.2	-0.8		237
Norway	1.0	1.1	1.0	1.0	1.0	1.0	1.0	0.9	1.0	1.0	0.9	1.0	0.8	-0.2		2 427

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

Data extracted December 2021

Table 20: Other direct taxes as % of total

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.4	2.8	2.5	2.7	2.6	2.8	2.7	2.7	2.8	2.6	2.5	2.4	2.4	-0.1		128 107
EA-19	2.6	2.9	2.7	2.9	2.8	2.9	2.9	2.9	3.0	2.8	2.6	2.5	2.5	-0.2		117 295
Belgium	3.2	3.2	3.3	3.3	3.5	3.7	3.7	3.5	3.4	3.3	3.4	3.2	3.3	0.0	5	6 504
Bulgaria	1.9	1.3	1.3	1.5	1.4	1.4	1.5	1.5	1.6	1.5	1.6	1.4	1.5	0.2	16	285
Czechia	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.6	0.6	0.5	0.5	-0.3	25	409
Denmark	3.6	3.6	3.5	3.6	3.4	3.3	3.1	3.3	3.1	3.0	3.0	3.2	2.9	-0.6	7	4 253
Germany	2.6	2.4	2.4	2.5	2.2	2.3	2.6	2.7	2.7	2.4	2.4	2.4	2.6	0.2	9	34 875
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Ireland	2.1	2.6	2.6	3.5	3.5	3.7	4.0	2.7	2.3	2.2	2.1	1.9	2.0	-0.6	12	1 472
Greece	5.3	5.9	5.9	7.5	8.0	9.8	5.7	4.8	4.7	4.7	4.6	4.4	4.7	-1.2	1	3 020
Spain	2.7	2.2	2.1	2.0	2.2	2.7	2.7	2.8	2.8	2.5	2.4	2.3	2.2	0.1	11	8 936
France	3.2	3.4	3.5	3.8	3.8	3.8	3.9	4.0	4.0	4.0	3.4	3.2	3.0	-0.5	6	31 062
Croatia	1.5	2.5	3.4	1.8	1.8	1.7	1.8	1.9	1.8	1.8	1.7	1.7	1.8	-1.6	13	329
Italy	1.2	3.1	1.7	2.3	1.7	1.9	1.4	1.4	2.3	1.7	1.7	1.5	1.4	-0.3	17	10 211
Cyprus	1.2	1.3	1.3	1.3	2.0	3.5	4.0	4.0	3.1	1.9	1.5	1.4	1.4	0.1	18	107
Latvia	0.3	0.5	0.7	1.1	1.1	1.1	1.1	1.2	1.3	1.3	1.3	1.3	1.3	0.6	19	121
Lithuania	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.1	26	41
Luxembourg	2.0	2.3	2.1	2.2	2.3	2.2	2.2	2.7	3.3	3.2	3.5	3.8	3.8	1.7	3	927
Hungary	0.8	1.0	0.9	0.8	0.7	1.2	0.9	1.0	1.0	1.0	1.0	0.9	0.9	0.0	23	435
Malta	2.2	2.6	2.5	2.5	2.5	2.3	3.4	2.4	2.2	2.2	2.1	2.3	2.3	-0.2	10	88
Netherlands	3.3	3.7	3.7	3.6	3.6	3.7	3.6	3.6	3.5	3.4	3.2	3.1	3.3	-0.4	4	10 420
Austria	2.6	2.7	2.6	2.6	2.5	3.1	2.9	2.7	2.7	2.8	2.7	2.7	2.8	0.2	8	4 471
Poland	1.2	1.3	1.3	1.3	1.4	1.5	1.5	1.4	1.4	1.3	1.2	1.2	1.2	-0.1	21	2 161
Portugal	1.1	1.2	1.1	1.0	1.6	1.0	0.9	0.8	0.8	0.8	0.8	0.8	0.8	-0.3	24	562
Romania	1.2	1.4	1.9	1.7	1.8	1.9	2.0	2.1	2.2	2.1	1.7	1.8	1.6	-0.3	15	928
Slovenia	1.5	1.7	1.7	1.7	1.8	2.0	2.0	1.8	1.8	1.7	1.6	1.6	1.6	-0.1	14	289
Slovakia	1.8	1.6	1.5	1.4	1.5	1.4	1.4	1.2	1.3	1.2	1.2	1.3	1.2	-0.3	20	383
Finland	2.7	2.7	2.9	2.7	2.9	3.1	3.1	3.3	3.4	3.8	3.6	3.6	3.8	0.9	2	3 807
Sweden	1.0	1.0	1.0	1.0	1.0	1.0	1.1	1.1	1.0	0.9	0.9	0.9	1.0	0.0	22	2 011
Iceland	4.6	3.4	6.3	4.1	4.1	3.7	4.0	3.5	32.2	2.0	2.8	2.7	3.5	-2.8		237
Norway	2.5	2.7	2.5	2.4	2.5	2.6	2.6	2.3	2.5	2.5	2.3	2.4	2.0	-0.5		2 427

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	12.7	13.2	12.9	13.0	13.2	13.2	13.2	13.1	13.2	13.1	13.2	13.1	13.5	0.6		1 802 235
EA-19	13.5	14.0	13.8	13.9	14.1	14.2	14.2	14.0	14.0	14.0	14.0	13.8	14.3	0.5		1 632 605
Belgium	13.9	14.4	14.0	14.2	14.3	14.4	14.2	14.2	13.6	13.5	13.4	13.3	13.7	-0.3	8	62 592
Bulgaria	7.4	7.2	6.6	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.8	9.2	2.6	23	5 625
Czechia	14.8	14.1	14.4	14.6	14.7	14.6	14.4	14.3	14.6	14.8	15.4	15.4	15.9	1.5	3	34 235
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.0	27	182
Germany	14.7	15.5	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.6	15.9	16.6	1.4	2	559 156
Estonia	11.4	12.9	12.7	11.6	11.2	11.0	10.9	11.1	11.2	11.4	11.5	11.7	12.4	-0.3	13	3 331
Ireland	4.5	5.2	5.1	5.1	4.7	4.9	4.8	3.8	3.9	3.7	3.7	3.7	3.2	-1.9	25	12 117
Greece	10.7	10.2	11.0	10.9	11.1	10.8	10.5	10.7	11.1	11.7	11.9	12.1	12.9	1.9	12	21 352
Spain	11.9	12.0	11.9	11.8	11.7	11.5	11.6	11.4	11.4	11.5	11.7	12.3	13.8	1.9	7	154 276
France	15.7	16.2	16.1	16.2	16.4	16.7	16.9	16.7	16.6	16.7	16.0	14.8	14.8	-1.3	6	339 799
Croatia	11.8	12.1	11.9	11.8	11.5	11.3	11.8	11.6	11.5	11.5	11.5	11.3	11.7	-0.2	14	5 861
Italy	12.7	13.2	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	13.5	0.5	11	223 538
Cyprus	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.4	8.5	10.3	11.2	3.2	17	2 412
Latvia	7.9	9.2	8.6	8.9	8.7	8.5	8.4	8.3	8.1	8.4	9.1	9.5	10.0	1.4	22	2 961
Lithuania	9.5	12.5	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.7	10.2	-1.4	21	5 058
Luxembourg	10.0	10.9	10.3	10.5	10.6	10.4	10.2	10.2	10.2	10.5	10.7	10.9	11.2	0.9	16	7 198
Hungary	13.4	12.8	11.7	12.8	13.6	13.3	13.1	13.2	13.7	12.7	12.0	11.7	11.2	-0.5	18	15 274
Malta	5.7	5.6	5.4	5.8	5.6	5.5	5.4	5.0	5.1	5.0	5.1	5.0	5.7	0.3	24	739
Netherlands	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.4	13.6	0.7	9	108 786
Austria	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	14.7	14.9	15.5	1.5	4	58 904
Poland	11.2	11.1	10.8	11.1	12.0	12.3	12.2	12.4	12.7	12.8	13.1	13.2	13.6	2.8	10	70 996
Portugal	8.4	8.6	8.6	8.9	8.7	8.9	9.0	9.0	9.1	9.2	9.3	9.6	10.5	1.9	20	20 911
Romania	9.0	9.0	8.7	9.1	8.8	8.6	8.5	8.1	8.0	8.4	10.6	10.5	11.1	2.4	19	24 289
Slovenia	14.7	15.5	15.8	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.7	16.8	1.0	1	7 905
Slovakia	11.7	12.4	12.0	12.0	12.3	13.3	13.5	13.7	14.2	14.6	14.7	15.0	15.5	3.5	5	14 246
Finland	11.5	12.1	12.0	12.0	12.6	12.5	12.6	12.6	12.7	11.9	11.8	11.8	11.6	-0.4	15	27 326
Sweden	2.7	2.8	2.6	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.7	2.8	0.2	26	13 166
Iceland	2.6	2.8	3.8	3.8	3.5	3.5	3.5	3.4	3.4	3.4	3.5	3.2	3.0	-0.8		572
Norway	8.6	9.6	9.4	9.3	9.3	9.5	9.9	10.5	10.7	10.3	10.1	10.6	11.2	1.8		35 574

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	33.1	34.6	34.1	33.8	33.5	33.3	33.2	33.0	33.0	32.9	32.9	32.7	33.5	-0.6		1 802 235
EA-19	35.0	36.6	36.3	35.9	35.5	35.3	35.2	35.0	35.0	34.8	34.6	34.4	35.3	-1.0		1 632 605
Belgium	31.5	33.2	32.1	31.9	31.7	31.3	31.2	31.5	30.7	30.2	29.8	30.6	31.4	-0.7	18	62 592
Bulgaria	24.3	27.0	26.1	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	3.8	20	5 625
Czechia	44.2	43.5	43.9	42.8	42.5	41.9	42.3	41.7	41.7	41.9	42.7	42.9	44.1	0.2	3	34 235
Denmark	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	27	182
Germany	38.4	40.2	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.6	41.5	0.9	5	559 156
Estonia	36.4	36.8	38.4	36.8	35.2	34.7	33.9	33.5	33.5	34.7	34.9	35.0	36.5	-1.9	9	3 331
Ireland	15.3	18.5	18.2	18.3	16.8	17.2	16.7	16.4	16.4	16.5	16.5	16.8	16.2	-2.0	25	12 117
Greece	33.8	33.1	34.2	31.8	30.6	30.0	28.9	29.2	28.5	29.8	29.8	30.8	33.2	-1.0	11	21 352
Spain	37.0	40.4	37.8	37.9	36.1	34.5	34.3	33.6	33.9	34.0	33.8	35.2	37.3	-0.5	7	154 276
France	36.8	38.5	38.0	37.3	36.8	36.7	36.9	36.5	36.4	36.0	34.5	32.6	32.4	-5.6	13	339 799
Croatia	32.0	33.3	33.2	33.7	32.4	31.2	32.4	31.7	31.0	31.1	30.7	30.0	31.5	-1.7	17	5 861
Italy	31.0	31.7	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	31.7	0.2	16	223 538
Cyprus	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.7	30.0	32.3	7.1	14	2 412
Latvia	28.4	33.5	30.4	30.6	29.8	28.9	28.3	27.8	26.5	27.0	29.4	31.0	31.8	1.4	15	2 961
Lithuania	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.4	42.1	31.9	33.2	-7.9	12	5 058
Luxembourg	28.3	29.9	28.9	29.0	29.0	28.7	28.2	29.4	28.7	28.6	27.3	27.6	29.2	0.3	22	7 198
Hungary	34.0	32.9	31.8	35.3	34.9	34.5	34.2	34.0	35.0	33.6	32.7	32.1	30.8	-1.0	19	15 274
Malta	17.9	17.7	17.6	18.2	17.8	17.5	17.0	17.0	16.8	16.5	16.8	16.7	19.1	1.5	24	739
Netherlands	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.2	34.3	-2.1	10	108 786
Austria	32.9	34.3	34.1	33.9	33.7	33.8	33.9	33.5	34.7	34.8	34.8	34.9	36.9	2.8	8	58 904
Poland	32.7	35.3	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	3.5	6	70 996
Portugal	26.4	28.7	28.3	27.6	27.4	26.1	26.3	26.2	26.6	26.9	26.9	27.9	29.6	1.3	21	20 911
Romania	33.6	35.5	32.8	32.1	31.5	31.5	31.0	28.8	31.0	33.9	40.6	40.4	42.3	9.5	4	24 289
Slovenia	39.1	41.6	41.6	41.5	41.8	41.3	40.8	41.0	40.9	41.3	41.2	42.0	44.8	3.2	1	7 905
Slovakia	40.2	43.0	42.8	41.5	42.7	43.0	42.3	42.0	42.9	43.0	43.3	43.6	44.3	1.5	2	14 246
Finland	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.5	-2.2	23	27 326
Sweden	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	0.3	26	13 166
Iceland	7.6	9.0	11.7	11.4	10.4	10.3	9.5	9.8	6.8	9.1	9.5	9.2	8.3	-3.4		572
Norway	20.8	23.2	22.3	22.0	22.5	23.8	25.6	27.1	27.3	26.5	25.4	26.3	28.9	6.6		35 574

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	7.3	7.5	7.4	7.4	7.4	7.4	7.4	7.4	7.3	7.3	7.3	7.2	7.4	0.0		992 272
EA-19	7.7	8.0	7.9	7.9	7.9	7.9	8.0	7.9	7.8	7.8	7.9	7.8	8.0	0.1		914 877
Belgium	8.5	8.7	8.5	8.7	8.8	8.8	8.7	8.7	8.2	8.1	7.9	7.9	8.1	-0.4	7	37 084
Bulgaria	4.6	4.3	4.2	4.3	4.0	4.5	4.7	4.7	4.7	5.0	5.2	5.3	5.6	1.4	17	3 414
Czechia	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	1.0	2	21 965
Denmark	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	27	82
Germany	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.3	0.8	10	244 692
Estonia	10.8	11.5	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.6	11.1	-0.1	1	2 974
Ireland	3.1	3.1	2.9	3.1	2.9	3.0	3.0	2.4	2.5	2.4	2.4	2.4	2.0	-0.9	24	7 458
Greece	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	0.8	15	9 730
Spain	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	1.6	4	112 380
France	10.7	11.0	10.9	11.1	11.2	11.3	11.4	11.2	11.1	11.2	11.1	10.1	10.0	-0.9	3	231 228
Croatia	6.2	6.4	6.3	6.1	5.9	5.7	6.1	6.1	5.7	5.7	5.6	5.4	5.6	-0.7	16	2 804
Italy	8.6	9.1	9.0	8.8	8.8	8.8	8.7	8.7	8.5	8.5	8.7	8.8	9.0	0.0	6	149 359
Cyprus	4.8	5.3	5.4	5.4	5.3	5.1	5.6	5.6	5.5	5.7	5.8	7.0	7.6	2.2	8	1 637
Latvia	5.7	6.6	6.4	6.3	6.1	6.1	5.8	5.8	6.0	6.0	6.4	6.7	7.0	0.6	12	2 068
Lithuania	7.8	8.4	7.4	7.1	7.1	7.2	7.4	7.8	8.2	8.3	8.5	0.7	0.7	-6.7	26	325
Luxembourg	4.2	4.6	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	0.1	21	2 944
Hungary	9.5	9.0	7.5	7.7	8.1	7.9	7.9	7.9	8.2	7.0	6.3	5.9	5.3	-2.2	19	7 180
Malta	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.4	2.3	2.6	0.1	23	340
Netherlands	4.4	4.5	4.6	4.7	5.0	4.8	5.2	5.0	5.2	5.1	5.3	5.4	5.5	0.9	18	44 167
Austria	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	6.9	7.0	7.3	0.7	9	27 650
Poland	4.5	4.5	4.6	4.5	4.9	4.9	4.9	4.9	5.1	5.0	5.1	5.0	5.2	0.6	20	26 983
Portugal	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	1.4	13	12 620
Romania	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	1.0	-4.5	25	2 092
Slovenia	5.4	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	0.4	14	2 864
Slovakia	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.1	9.4	2.7	5	8 654
Finland	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.1	-1.4	11	16 704
Sweden	2.6	2.7	2.6	2.6	2.7	2.7	2.7	2.6	2.7	2.7	2.7	2.7	2.7	0.1	22	12 876
Iceland	2.6	2.7	3.7	3.7	3.4	3.5	3.4	3.4	3.3	3.3	3.4	3.1	2.9	-0.8		559
Norway	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.1	6.2	6.0	5.9	6.2	6.5	0.8		20 644

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	19.0	19.8	19.5	19.3	18.9	18.7	18.7	18.5	18.4	18.4	18.3	18.1	18.4	-1.1		992 272
EA-19	20.1	20.9	20.7	20.4	20.1	19.8	19.8	19.6	19.5	19.5	19.6	19.3	19.8	-0.9		914 877
Belgium	19.2	20.2	19.5	19.5	19.4	19.2	19.1	19.3	18.4	18.1	17.7	18.2	18.6	-0.9	9	37 084
Bulgaria	15.0	16.2	16.7	16.9	15.3	16.0	16.6	16.2	15.9	16.7	17.7	17.6	18.2	1.5	10	3 414
Czechia	28.1	27.2	28.0	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.7	28.3	0.3	2	21 965
Denmark	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0	27	82
Germany	16.5	16.9	17.3	16.9	16.8	16.8	16.9	16.8	16.7	16.7	16.7	17.1	18.1	0.8	11	244 692
Estonia	34.5	32.8	33.6	32.4	31.0	31.1	30.4	30.2	30.2	31.3	31.5	31.6	32.6	-1.0	1	2 974
Ireland	10.8	11.1	10.6	11.2	10.1	10.3	10.4	10.2	10.4	10.7	10.6	10.9	10.0	-0.6	22	7 458
Greece	15.9	15.1	15.8	14.3	13.5	13.1	12.4	12.0	11.4	12.3	13.3	14.1	15.1	-0.7	16	9 730
Spain	26.9	28.4	26.7	26.6	25.0	24.3	24.2	24.1	24.5	24.7	24.7	25.9	27.2	0.5	3	112 380
France	25.0	26.1	25.8	25.5	25.1	24.8	24.9	24.5	24.4	24.1	24.1	22.2	22.0	-3.8	6	231 228
Croatia	16.9	17.6	17.5	17.5	16.4	15.6	16.8	16.7	15.5	15.4	15.0	14.5	15.1	-2.4	17	2 804
Italy	21.0	21.8	21.7	21.5	20.5	20.3	20.2	20.2	20.2	20.3	20.9	20.9	21.2	-0.5	8	149 359
Cyprus	13.8	16.7	17.1	16.9	16.6	16.2	16.7	17.0	17.1	17.4	17.4	20.4	21.9	4.8	7	1 637
Latvia	20.6	24.3	22.7	21.5	20.9	20.9	19.7	19.6	19.5	19.2	20.6	21.7	22.2	-0.5	5	2 068
Lithuania	25.6	27.8	26.3	26.3	26.5	26.7	27.0	26.9	27.5	28.1	28.4	2.3	2.1	-24.2	26	325
Luxembourg	12.1	12.7	12.5	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.4	11.5	11.9	-0.6	21	2 944
Hungary	24.2	23.1	20.5	21.1	20.8	20.4	20.5	20.4	21.1	18.6	17.0	16.3	14.5	-6.0	18	7 180
Malta	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	7.8	7.7	8.8	0.8	23	340
Netherlands	12.2	12.9	12.9	13.1	14.1	13.3	14.1	13.6	13.5	13.2	13.6	13.7	13.9	1.0	20	44 167
Austria	15.5	16.0	16.0	15.9	15.8	15.8	15.9	15.6	16.2	16.3	16.4	16.4	17.3	1.3	13	27 650
Poland	13.2	14.4	14.6	14.1	15.1	15.2	15.3	15.2	15.3	14.8	14.4	14.4	14.4	-0.2	19	26 983
Portugal	14.6	15.9	16.1	15.9	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	17.9	1.8	12	12 620
Romania	21.5	22.3	20.8	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	3.6	-17.2	25	2 092
Slovenia	14.4	15.0	14.9	14.8	14.9	14.8	14.4	14.6	14.7	15.0	15.1	15.4	16.2	1.3	15	2 864
Slovakia	22.5	23.3	24.0	22.5	23.1	24.2	24.2	24.3	24.3	25.1	25.6	26.4	26.9	2.9	4	8 654
Finland	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.5	16.8	-4.2	14	16 704
Sweden	6.0	6.1	5.9	6.3	6.4	6.4	6.3	6.2	6.0	6.0	6.1	6.3	6.3	0.4	24	12 876
Iceland	7.5	8.8	11.4	11.1	10.1	10.1	9.3	9.6	6.6	8.9	9.3	9.0	8.1	-3.3		559
Norway	12.6	14.1	13.6	13.3	13.6	14.5	15.2	15.9	16.0	15.4	14.9	15.4	16.8	3.2		20 644

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	5.4	5.6	5.5	5.6	5.7	5.8	5.8	5.7	5.8	5.8	5.8	5.8	6.0	0.5		809 963
EA-19	5.8	6.0	5.9	6.0	6.1	6.2	6.2	6.1	6.2	6.2	6.1	6.1	6.3	0.4		717 728
Belgium	5.4	5.6	5.5	5.5	5.6	5.6	5.5	5.5	5.4	5.4	5.4	5.4	5.6	0.1	14	25 507
Bulgaria	2.8	2.9	2.4	2.4	2.8	2.9	3.1	3.1	3.1	3.2	3.4	3.5	3.6	1.2	20	2 211
Czechia	5.4	5.3	5.2	5.3	5.3	5.3	5.2	5.2	5.3	5.3	5.4	5.5	5.7	0.5	13	12 271
Denmark	0.1	0.1	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	101
Germany	8.4	9.0	8.7	8.6	8.7	8.7	8.7	8.7	8.8	8.9	9.0	9.0	9.3	0.6	4	314 464
Estonia	0.6	1.4	1.6	1.4	1.3	1.1	1.1	1.1	1.1	1.1	1.1	1.2	1.3	-0.3	24	357
Ireland	1.3	2.1	2.1	2.0	1.9	2.0	1.8	1.4	1.4	1.3	1.3	1.3	1.2	-0.9	25	4 659
Greece	5.7	5.5	5.9	6.0	6.2	6.0	6.0	6.3	6.6	6.9	6.6	6.6	7.0	1.1	8	11 622
Spain	3.2	3.6	3.5	3.5	3.6	3.4	3.4	3.2	3.2	3.1	3.2	3.2	3.7	0.2	19	41 896
France	5.0	5.2	5.1	5.1	5.2	5.4	5.5	5.5	5.5	5.5	4.8	4.7	4.7	-0.4	15	108 571
Croatia	5.6	5.7	5.6	5.6	5.7	5.7	5.7	5.5	5.7	5.8	5.9	5.8	6.1	0.5	10	3 058
Italy	4.1	4.1	4.0	4.0	4.2	4.3	4.2	4.3	4.2	4.2	4.3	4.4	4.5	0.5	17	74 179
Cyprus	2.2	2.5	2.6	2.5	2.5	2.4	2.7	2.7	2.6	2.7	2.7	3.3	3.6	1.0	21	774
Latvia	2.2	2.5	2.2	2.7	2.6	2.4	2.6	2.4	2.2	2.4	2.7	2.8	3.0	0.8	23	893
Lithuania	1.6	4.1	4.2	3.9	3.6	3.6	3.6	3.8	3.9	3.9	4.1	9.0	9.6	5.4	3	4 733
Luxembourg	5.7	6.2	5.9	6.0	6.0	6.1	5.9	5.9	5.9	6.1	6.3	6.4	6.6	0.7	9	4 254
Hungary	3.8	3.8	4.2	5.2	5.5	5.4	5.3	5.3	5.4	5.7	5.8	5.8	5.9	1.7	12	8 094
Malta	3.1	3.1	3.0	3.1	3.0	3.0	2.9	2.7	2.8	2.7	2.7	2.7	3.1	0.1	22	400
Netherlands	8.9	8.1	8.4	8.9	9.5	9.9	9.4	8.9	9.5	8.7	8.7	8.1	8.1	-0.3	7	64 619
Austria	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.8	7.8	7.9	8.2	0.8	6	31 254
Poland	6.7	6.6	6.2	6.6	7.1	7.4	7.3	7.5	7.6	7.8	8.0	8.1	8.4	2.2	5	44 013
Portugal	3.8	3.8	3.7	3.8	3.7	3.8	3.9	3.9	3.9	3.9	3.7	3.8	4.1	0.4	18	8 291
Romania	3.2	3.3	3.2	3.5	3.2	3.0	3.0	3.1	3.1	3.2	9.4	9.6	10.2	7.0	2	22 197
Slovenia	9.3	9.9	10.1	10.0	10.2	9.9	9.9	9.9	9.8	9.8	9.8	9.9	10.7	0.6	1	5 041
Slovakia	5.1	5.7	5.3	5.5	5.6	5.8	5.7	5.7	6.1	6.1	6.0	5.9	6.1	0.8	11	5 592
Finland	2.9	3.2	3.5	3.5	3.8	3.8	3.9	4.0	4.1	4.2	4.3	4.4	4.5	1.0	16	10 622
Sweden	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	291
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		13
Norway	3.4	3.8	3.7	3.7	3.7	3.7	4.0	4.3	4.4	4.3	4.2	4.4	4.7	1.0		14 930

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	14.1	14.8	14.6	14.6	14.6	14.6	14.5	14.5	14.6	14.5	14.6	14.6	15.1	0.5		809 963
EA-19	14.9	15.7	15.6	15.5	15.4	15.5	15.4	15.3	15.5	15.4	15.0	15.0	15.5	-0.1		717 728
Belgium	12.3	13.0	12.6	12.4	12.3	12.1	12.1	12.2	12.3	12.1	12.1	12.4	12.8	0.2	14	25 507
Bulgaria	9.2	10.7	9.4	9.4	10.7	10.4	10.9	10.7	10.5	10.9	11.5	11.5	11.8	2.4	15	2 211
Czechia	16.1	16.2	15.9	15.5	15.3	15.1	15.3	15.1	15.0	14.9	15.1	15.2	15.8	-0.1	13	12 271
Denmark	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	101
Germany	21.9	23.2	23.3	22.9	22.7	22.6	22.6	22.5	22.6	22.7	22.6	22.4	23.3	0.0	5	314 464
Estonia	1.9	4.0	4.8	4.5	4.2	3.6	3.5	3.2	3.3	3.4	3.5	3.5	3.9	-0.9	25	357
Ireland	4.5	7.4	7.6	7.1	6.7	6.8	6.4	6.2	6.0	5.8	6.0	5.9	6.2	-1.4	24	4 659
Greece	17.9	17.9	18.4	17.5	17.0	16.9	16.4	17.2	17.1	17.5	16.5	16.7	18.1	-0.3	8	11 622
Spain	10.1	12.0	11.2	11.3	11.0	10.2	10.1	9.5	9.4	9.3	9.1	9.3	10.1	-1.1	22	41 896
France	11.8	12.3	12.1	11.8	11.7	11.9	12.0	12.0	12.0	11.9	10.4	10.4	10.3	-1.8	20	108 571
Croatia	15.1	15.7	15.7	16.1	15.9	15.6	15.6	14.9	15.5	15.7	15.7	15.6	16.4	0.7	11	3 058
Italy	10.0	9.9	9.8	9.7	9.6	9.9	9.8	10.0	10.1	10.1	10.3	10.4	10.5	0.7	18	74 179
Cyprus	6.4	7.9	8.1	8.0	7.9	7.6	7.9	8.0	8.1	8.2	8.2	9.6	10.4	2.3	19	774
Latvia	7.8	9.2	7.7	9.1	9.0	8.0	8.6	8.1	7.1	7.7	8.8	9.3	9.6	1.9	23	893
Lithuania	5.3	13.5	14.8	14.3	13.4	13.4	13.2	13.1	13.2	13.3	13.7	29.6	31.0	16.2	2	4 733
Luxembourg	16.3	17.1	16.5	16.6	16.6	16.7	16.4	17.0	16.7	16.7	15.9	16.2	17.3	0.8	10	4 254
Hungary	9.8	9.8	11.3	14.2	14.1	14.2	13.7	13.6	13.9	15.0	15.6	15.8	16.3	5.0	12	8 094
Malta	9.8	9.7	9.6	9.9	9.7	9.4	9.1	9.1	9.0	8.9	9.0	8.9	10.3	0.7	21	400
Netherlands	24.7	23.1	23.5	25.2	26.7	27.5	25.5	24.1	24.7	22.5	22.4	20.6	20.4	-3.1	6	64 619
Austria	17.5	18.3	18.1	18.0	17.9	18.0	18.0	17.9	18.4	18.5	18.4	18.4	19.6	1.5	7	31 254
Poland	19.6	20.9	19.8	20.8	22.2	23.2	22.6	23.1	22.7	22.8	22.9	23.2	23.5	3.7	4	44 013
Portugal	11.8	12.9	12.2	11.7	11.6	11.0	11.5	11.3	11.4	11.4	10.8	11.0	11.8	-0.4	16	8 291
Romania	12.1	13.3	12.0	12.2	11.6	11.1	11.1	11.0	12.0	12.8	36.2	36.7	38.6	26.6	1	22 197
Slovenia	24.7	26.6	26.6	26.7	26.8	26.5	26.4	26.4	26.2	26.3	26.1	26.6	28.6	2.0	3	5 041
Slovakia	17.8	19.7	18.9	19.0	19.6	18.8	18.1	17.7	18.6	18.0	17.7	17.2	17.4	-1.5	9	5 592
Finland	7.1	7.8	8.7	8.3	8.9	8.7	9.0	9.1	9.3	9.7	10.1	10.4	10.7	2.0	17	10 622
Sweden	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	-0.1	26	291
Iceland	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1		13
Norway	8.1	9.1	8.7	8.8	8.9	9.4	10.3	11.2	11.4	11.1	10.6	10.9	12.1	3.4		14 930

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	0.0	0.1
Belgium	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.1	0.2	0.2	0.2	0.2	0.8	0.9	1.0	0.5	0.4	0.4	0.5	0.6
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.5
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:
Lithuania	0.1	0.2	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1
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	0.1
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	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.3
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.3
Belgium	0.5	0.7	0.4	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.5
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:
Denmark	0.3	0.4	0.4	0.5	0.4	1.7	1.9	2.1	1.0	0.9	1.0	1.2	1.2
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:
Ireland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Spain	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
France	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.6	0.6	0.6	0.4	1.2
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:
Lithuania	0.2	0.6	0.4	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.5
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.1
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	0.3
Poland	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:
Slovenia	0.3	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	18.2	17.4	17.9	17.8	18.1	18.5	18.6	18.5	18.4	18.4	18.4	18.3	17.9	0.0		2 400 196
EA-19	17.4	16.6	17.1	17.0	17.3	17.7	17.7	17.6	17.5	17.6	17.6	17.4	17.0	-0.1		1 935 147
Belgium (1)	25.2	23.7	24.4	24.9	25.7	26.0	26.0	24.2	22.1	22.7	23.3	21.8	21.3	-3.1		97 224
Belgium (2)	13.1	11.5	12.4	11.8	13.2	13.6	13.6	14.9	12.9	12.8	13.2	11.8	11.1	-1.3	26	50 640
Bulgaria	22.0	18.6	17.9	17.9	18.4	19.7	19.6	20.1	20.3	20.5	19.9	20.5	20.4	2.5	15	12 493
Czechia	23.3	22.4	22.8	23.7	24.2	24.2	23.4	23.7	24.0	24.3	24.5	24.5	24.1	1.3	10	51 785
Denmark	33.5	33.2	32.8	32.8	33.5	33.9	36.5	34.0	33.3	33.4	32.3	34.6	34.0	1.2	1	106 311
Germany	11.5	11.6	11.2	11.5	11.6	11.6	11.5	11.5	11.3	11.4	11.5	11.4	10.7	-0.5	27	359 218
Estonia	25.6	28.5	26.7	25.3	25.6	25.9	26.3	27.4	27.6	27.0	27.1	27.5	27.7	1.0	3	7 427
Ireland	28.2	27.1	26.8	26.9	27.2	27.8	27.9	22.5	22.9	18.7	18.5	18.1	16.9	-9.9	21	62 958
Greece	20.0	19.6	20.7	22.8	24.5	24.3	25.0	25.1	27.0	26.4	26.9	26.2	24.7	4.0	8	40 868
Spain	13.1	10.5	12.7	12.2	12.1	13.9	14.5	14.5	14.1	14.0	14.5	14.0	13.8	1.1	25	155 212
France	15.5	14.1	15.5	14.9	15.3	15.9	15.8	15.9	15.8	16.4	16.1	15.3	15.1	-0.4	23	347 764
Croatia	20.4	19.5	19.6	19.0	19.5	20.0	19.7	20.6	21.1	21.2	21.5	21.7	20.7	1.1	14	10 389
Italy	23.5	23.7	23.7	23.7	25.0	25.1	24.8	24.7	25.1	24.7	24.2	24.6	24.9	1.2	7	411 736
Cyprus	26.9	23.2	23.1	23.2	23.4	23.6	24.8	24.1	23.6	23.9	24.1	23.5	22.8	-0.3	12	4 924
Latvia	14.5	13.1	13.8	14.5	14.8	15.3	15.5	15.7	16.5	16.5	16.3	15.3	16.0	2.2	22	4 723
Lithuania	20.5	17.0	16.0	15.5	15.5	15.6	15.8	16.7	16.9	16.7	16.8	20.0	20.0	4.0	17	9 896
Luxembourg	23.8	24.1	24.1	24.3	24.7	24.8	25.0	23.6	24.0	24.8	26.8	26.7	25.6	1.5	6	16 410
Hungary	24.3	24.2	23.1	21.5	23.2	23.0	23.2	23.3	23.4	23.4	22.7	22.8	23.3	0.2	11	31 832
Malta	31.5	31.6	30.8	31.6	31.3	31.2	31.3	29.4	30.3	30.0	30.1	29.6	29.5	-1.3	2	3 849
Netherlands	21.1	20.9	21.0	20.2	19.4	19.7	20.6	21.2	21.9	23.1	23.1	24.0	24.3	3.3	9	194 207
Austria	28.2	27.4	27.4	27.5	28.0	28.6	28.6	29.0	27.6	27.6	27.6	27.7	26.5	-0.9	5	100 530
Poland	18.3	16.1	16.5	16.7	16.0	15.6	15.6	15.7	16.2	16.8	17.4	17.3	17.6	1.1	19	91 959
Portugal	21.6	19.6	20.2	21.7	21.1	23.1	23.2	23.3	22.9	22.9	23.2	22.7	22.6	2.4	13	45 215
Romania	16.9	15.4	16.7	18.1	17.7	17.5	17.7	18.7	16.8	15.4	14.9	15.1	14.9	-1.8	24	32 564
Slovenia	19.6	18.2	18.2	18.0	18.0	18.0	18.3	18.6	18.8	18.5	18.7	18.4	17.1	-1.1	20	8 032
Slovakia	16.7	15.8	15.4	16.3	15.9	17.1	17.8	18.5	18.5	19.0	19.0	19.1	19.2	3.8	18	17 707
Finland	20.5	18.9	18.6	20.0	20.1	20.6	20.6	20.5	20.8	20.7	20.8	20.6	20.0	1.4	16	47 248
Sweden	27.5	27.2	27.4	26.6	26.3	26.5	26.5	27.1	28.1	28.1	27.9	27.4	26.9	-0.5	4	127 716
Iceland	25.4	22.8	24.0	24.4	25.0	25.2	28.0	26.1	41.0	27.3	26.4	25.0	25.3	1.3		4 816
Norway	36.5	35.6	36.3	37.0	36.4	34.7	33.5	32.7	32.8	32.8	33.5	34.0	32.2	-4.1		102 430

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	47.5	45.9	47.2	46.5	46.2	46.6	46.6	46.5	46.2	46.2	45.9	45.7	44.6	-2.6		2 400 196
EA-19	45.1	43.5	44.8	44.0	43.7	44.2	44.2	44.0	43.7	43.7	43.4	43.1	41.9	-2.9		1 935 147
Belgium (1)	57.2	54.9	56.0	56.0	56.7	56.6	56.9	53.8	50.0	50.8	51.9	50.2	48.8	-7.2		97 224
Belgium (2)	29.7	26.7	28.6	26.7	29.1	29.5	29.7	33.0	29.2	28.7	29.5	27.1	25.4	-3.2	27	50 640
Bulgaria	72.0	69.5	70.4	70.2	70.5	70.0	68.9	69.6	69.7	68.8	67.1	67.5	66.5	-3.9	7	12 493
Czechia	69.8	69.1	69.3	69.8	70.0	69.4	68.6	69.1	68.6	68.8	68.2	68.2	66.8	-2.5	5	51 785
Denmark	74.8	73.9	72.8	72.8	73.2	73.2	74.7	73.2	72.9	73.2	72.7	74.0	72.7	-0.1	4	106 311
Germany	30.1	30.0	30.0	30.5	30.3	30.2	30.0	29.6	28.8	29.0	28.7	28.5	26.6	-3.4	26	359 218
Estonia	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.3	82.3	82.2	82.1	82.0	81.3	1.0	3	7 427
Ireland	97.0	96.4	96.2	96.4	96.3	96.5	96.8	97.0	96.9	82.5	82.7	82.5	84.1	-12.1	2	62 958
Greece	62.8	63.7	64.2	66.6	67.3	67.7	68.9	68.7	69.5	67.2	67.2	66.2	63.6	-0.6	12	40 868
Spain	40.8	35.5	40.6	39.1	37.3	42.0	42.6	42.9	41.9	41.3	41.8	40.4	37.6	-3.0	24	155 212
France	36.4	33.5	36.6	34.2	34.4	35.0	34.5	34.7	34.6	35.3	34.8	33.8	33.1	-3.5	25	347 764
Croatia	55.5	53.8	54.8	54.3	54.8	55.2	54.1	56.2	56.9	57.4	57.3	57.8	55.9	1.1	18	10 389
Italy	57.2	57.2	57.4	57.5	57.9	58.2	57.9	57.7	59.5	59.0	58.2	58.3	58.3	0.9	16	411 736
Cyprus	77.6	73.1	72.8	73.1	73.8	74.1	73.5	72.7	73.0	72.6	72.6	68.2	66.0	-6.8	8	4 924
Latvia	52.2	47.9	48.9	49.7	50.9	52.0	52.2	52.8	53.8	53.0	52.6	49.8	50.8	1.9	20	4 723
Lithuania	66.9	56.4	56.4	57.0	57.7	58.0	57.6	57.7	57.1	56.6	55.9	66.1	64.9	8.5	9	9 896
Luxembourg	67.8	66.3	67.4	67.0	67.7	68.4	69.2	67.6	67.6	67.4	68.2	67.6	66.6	-0.8	6	16 410
Hungary	61.8	62.3	62.8	59.2	59.5	59.7	60.4	60.2	59.9	61.8	61.4	62.6	64.2	1.4	10	31 832
Malta	99.3	99.4	99.4	99.5	99.3	99.5	99.5	99.2	99.2	99.4	99.5	99.4	99.4	0.0	1	3 849
Netherlands	58.9	59.6	59.1	57.0	54.6	54.6	55.7	57.3	57.0	59.7	59.4	61.2	61.2	2.1	15	194 207
Austria	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.2	66.0	65.8	65.2	65.0	63.0	-3.7	13	100 530
Poland	53.3	51.2	52.6	52.3	49.7	48.6	48.7	48.4	48.6	49.2	49.5	49.3	49.2	-3.4	21	91 959
Portugal	68.1	65.8	66.7	67.4	66.5	68.0	67.8	67.7	67.3	67.2	66.8	65.7	64.1	-2.6	11	45 215
Romania	63.0	60.9	63.2	64.0	63.6	64.0	64.5	66.7	64.9	61.9	57.3	58.1	56.7	-6.5	17	32 564
Slovenia	52.1	48.6	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	49.2	45.6	-2.3	23	8 032
Slovakia	57.7	55.0	55.1	56.4	55.3	55.1	56.0	56.9	56.0	56.0	55.8	55.6	55.0	-0.1	19	17 707
Finland	49.9	46.3	45.9	47.9	47.5	47.6	47.4	47.0	47.6	48.4	49.1	48.9	47.5	1.6	22	47 248
Sweden	62.5	62.3	63.9	63.5	62.4	62.3	62.9	63.7	63.8	63.8	63.7	64.0	62.8	-1.1	14	127 716
Iceland	74.2	72.8	74.5	73.4	73.7	73.4	75.5	74.4	81.6	73.6	72.5	71.7	70.2	-4.3		4 816
Norway	88.2	86.1	86.4	87.9	87.5	86.8	86.1	84.7	83.9	84.2	84.8	84.7	83.3	-3.1		102 430

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Revenue 2020 (million EUR)
EU-27	2.6	2.5	2.4	2.5	2.7	2.6	2.7	2.7	2.9	2.9	3.0	3.0	3.1	0.7	414 933
EA-19	3.0	2.9	2.7	2.9	3.1	3.0	3.1	3.2	3.4	3.4	3.5	3.5	3.6	0.9	414 933
Belgium (1)	2.4	2.3	2.5	2.6	2.7	2.9	2.8	3.8	5.1	5.2	5.0	5.0	5.2	2.7	23 683
Belgium (2)	10.9	10.8	10.5	11.1	11.2	11.4	11.2	10.9	12.0	12.0	11.8	11.7	11.7	1.2	53 232
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Germany	8.8	8.5	8.0	8.1	8.4	8.5	8.6	8.8	9.1	9.1	9.3	9.4	9.5	1.5	319 665
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	4.6	4.7	4.1	4.5	5.8	4.7	4.7	4.8	5.0	5.2	5.3	5.4	6.1	2.0	68 356
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.9	0.8	0.9	0.3	3 229
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Revenue 2020 (million EUR)
EU-27	6.7	6.7	6.3	6.4	6.8	6.6	6.6	6.9	7.3	7.3	7.4	7.5	7.7	1.4	414 933
EA-19	7.7	7.6	7.2	7.4	7.8	7.6	7.6	8.0	8.5	8.5	8.6	8.7	9.0	1.8	414 933
Belgium (1)	5.5	5.3	5.7	5.9	5.9	6.3	6.1	8.5	11.6	11.6	11.1	11.4	11.9	6.2	23 683
Belgium (2)	24.8	25.0	24.1	25.0	24.7	24.7	24.6	24.2	27.1	26.7	26.3	26.8	26.7	2.6	53 232
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Denmark	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Germany	23.0	22.0	21.5	21.6	22.0	22.2	22.4	22.6	23.4	23.1	23.3	23.4	23.7	2.2	319 665
Estonia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	14.2	15.8	13.1	14.5	17.9	14.3	13.8	14.1	14.8	15.4	15.3	15.4	16.5	3.4	68 356
France	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Latvia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	2.0	2.0	0.4	3 229
Poland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovenia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	3.9	3.9	3.7	4.0	4.2	4.2	4.2	4.2	4.2	4.2	4.2	4.1	4.1	0.4		548 945
EA-19	3.4	3.4	3.2	3.5	3.7	3.7	3.7	3.7	3.6	3.6	3.7	3.6	3.6	0.4		405 209
Belgium (1)	2.0	2.3	2.2	2.2	2.1	2.2	2.1	2.2	2.2	2.2	2.0	2.1	2.2	0.0		10 115
Belgium (2)	2.0	2.4	2.2	2.3	2.1	2.2	2.1	2.2	2.3	2.2	2.1	2.2	2.2	0.0	14	10 273
Bulgaria	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.2	20	547
Czechia	4.8	4.7	4.6	4.7	4.8	5.1	5.1	5.0	5.4	5.4	5.6	5.6	5.6	1.0	6	12 056
Denmark	11.1	11.5	12.0	12.0	12.1	12.2	12.2	12.2	12.2	12.1	11.9	12.0	12.6	0.6	2	39 472
Germany	3.1	2.8	2.8	2.9	3.0	3.0	3.0	3.0	3.1	3.2	3.2	3.2	3.1	0.3	12	103 189
Estonia	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.2	25	70
Ireland	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.6	0.5	0.5	0.5	0.4	0.2	-0.7	26	819
Greece	0.7	0.7	0.8	0.8	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.0	0.2	19	1 625
Spain	2.7	2.7	2.8	2.9	3.0	3.2	3.3	3.3	3.2	3.2	3.2	3.2	3.2	0.4	11	36 316
France	4.9	5.2	4.2	5.3	5.5	5.5	5.6	5.7	5.8	5.9	5.9	5.8	5.8	1.6	4	134 348
Croatia	4.6	4.7	4.3	4.2	4.6	4.9	4.8	4.3	4.4	4.2	4.4	4.5	4.5	0.2	7	2 270
Italy	4.7	4.5	4.4	4.5	5.1	4.9	5.1	4.9	4.1	4.2	4.3	4.2	4.1	-0.3	9	67 834
Cyprus	0.5	0.5	0.5	0.5	0.4	0.6	0.5	0.5	0.3	0.4	0.4	0.4	0.4	-0.1	23	76
Latvia	5.2	5.0	5.7	5.6	5.4	5.5	5.6	5.6	5.8	6.0	5.6	6.0	5.6	-0.1	5	1 657
Lithuania	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	-0.2	24	170
Luxembourg	1.6	1.6	1.5	1.7	1.5	1.3	1.2	1.2	1.4	1.5	1.8	1.9	1.6	0.1	16	1 039
Hungary	2.5	2.6	2.4	2.4	2.4	2.2	2.1	2.2	2.2	2.2	2.1	2.1	1.9	-0.5	15	2 580
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.3	1.3	1.4	0.1	18	10 904
Austria	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	0.1	17	5 186
Poland	4.6	4.1	3.9	3.9	4.0	4.0	4.2	4.2	4.3	4.3	4.5	4.4	4.4	0.5	8	23 154
Portugal	2.2	2.1	2.0	2.1	2.1	2.3	2.5	2.5	2.5	2.4	2.5	2.5	2.5	0.5	13	5 098
Romania	0.9	0.9	1.1	1.1	1.0	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.8	-0.3	21	1 747
Slovenia	3.2	3.6	4.0	3.9	4.1	4.0	3.8	3.5	3.5	3.4	3.3	3.3	3.6	-0.4	10	1 697
Slovakia	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.5	0.5	0.5	0.5	0.5	0.6	-0.1	22	519
Finland	9.0	9.7	9.8	9.7	9.6	10.1	10.2	10.3	10.1	10.1	9.6	9.6	10.4	0.6	3	24 547
Sweden	13.6	13.6	12.7	12.4	12.9	13.1	12.8	12.6	13.1	13.1	13.0	12.5	13.0	0.3	1	61 911
Iceland	8.8	8.5	8.2	8.8	8.9	9.1	9.1	9.0	9.3	9.8	10.0	9.9	10.7	2.5		2 040
Norway	4.9	5.7	5.7	5.1	5.2	5.3	5.4	5.9	6.3	6.2	6.0	6.2	6.5	0.8		20 552

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	10.2	10.2	9.8	10.4	10.7	10.6	10.6	10.6	10.5	10.4	10.4	10.2	10.2	0.4		548 945
EA-19	8.9	8.9	8.4	9.1	9.3	9.2	9.3	9.2	9.1	9.0	9.0	8.9	8.8	0.4		405 209
Belgium (1)	4.5	5.4	5.1	5.0	4.6	4.7	4.6	4.9	5.0	4.8	4.6	4.9	5.1	0.0		10 115
Belgium (2)	4.6	5.5	5.2	5.1	4.7	4.8	4.7	5.0	5.1	4.9	4.6	5.0	5.2	0.0	15	10 273
Bulgaria	3.0	2.8	2.9	3.0	3.0	3.0	3.0	2.9	3.1	3.0	3.0	2.9	2.9	0.0	20	547
Czechia	14.4	14.3	14.0	13.9	13.8	14.5	14.9	14.7	15.3	15.2	15.6	15.5	15.5	1.5	5	12 056
Denmark	24.7	25.7	26.7	26.7	26.3	26.4	24.9	26.4	26.7	26.5	26.9	25.7	27.0	0.3	2	39 472
Germany	8.0	7.4	7.4	7.6	7.8	7.8	7.7	7.9	8.0	8.1	8.1	8.0	7.7	0.3	12	103 189
Estonia	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	0.8	0.8	-0.6	26	70
Ireland	2.6	3.2	3.3	3.1	3.2	3.0	2.7	2.5	2.3	2.2	2.2	2.0	1.1	-2.2	24	819
Greece	2.3	2.3	2.3	2.3	2.4	2.6	2.4	2.4	2.4	2.4	2.4	2.4	2.5	0.2	21	1 625
Spain	8.5	8.9	9.0	9.1	9.3	9.7	9.8	9.6	9.6	9.5	9.3	9.2	8.8	-0.2	11	36 316
France	11.4	12.2	9.9	12.3	12.4	12.1	12.2	12.4	12.7	12.6	12.8	12.8	12.8	2.9	6	134 348
Croatia	12.5	12.9	12.1	12.1	12.8	13.4	13.1	11.8	11.8	11.2	11.8	12.0	12.2	0.1	8	2 270
Italy	11.5	10.8	10.8	11.0	11.7	11.3	11.8	11.4	9.9	10.0	10.2	10.0	9.6	-1.2	10	67 834
Cyprus	1.4	1.4	1.4	1.4	1.3	1.8	1.5	1.5	0.9	1.1	1.1	1.1	1.0	-0.4	25	76
Latvia	18.8	18.2	20.2	19.2	18.7	18.6	19.0	18.7	18.9	19.3	18.2	19.6	17.8	-2.4	4	1 657
Lithuania	1.2	1.6	1.8	1.6	1.6	1.2	1.2	1.3	1.3	1.2	1.2	1.1	1.1	-0.7	23	170
Luxembourg	4.5	4.5	4.3	4.6	4.0	3.5	3.3	3.6	3.9	4.1	4.6	4.8	4.2	-0.1	16	1 039
Hungary	6.4	6.7	6.5	6.5	6.1	5.8	5.5	5.7	5.7	5.7	5.8	5.8	5.2	-1.3	14	2 580
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	3.3	3.6	3.6	3.7	3.8	3.8	3.8	3.8	3.6	3.6	3.5	3.4	3.4	-0.2	17	10 904
Austria	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	3.3	0.1	18	5 186
Poland	13.5	13.1	12.6	12.3	12.6	12.6	13.0	12.9	12.8	12.7	12.7	12.6	12.4	-0.2	7	23 154
Portugal	7.0	7.0	6.7	6.5	6.7	6.9	7.2	7.3	7.3	7.1	7.2	7.3	7.2	0.5	13	5 098
Romania	3.2	3.6	4.0	3.8	3.6	3.7	3.6	3.4	3.6	3.6	3.2	3.1	3.0	-1.0	19	1 747
Slovenia	8.6	9.8	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	8.9	8.8	9.6	-0.9	9	1 697
Slovakia	2.2	2.5	2.4	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	1.6	-0.8	22	519
Finland	21.9	23.7	24.3	23.1	22.7	23.4	23.5	23.7	23.1	23.5	22.7	22.8	24.7	0.4	3	24 547
Sweden	30.9	31.0	29.6	29.7	30.6	30.8	30.3	29.6	29.7	29.7	29.6	29.3	30.4	0.8	1	61 911
Iceland	25.8	27.2	25.5	26.6	26.3	26.6	24.5	25.6	18.4	26.4	27.5	28.3	29.8	4.3		2 040
Norway	11.8	13.9	13.6	12.1	12.5	13.2	13.9	15.3	16.1	15.8	15.2	15.3	16.7	3.1		20 552

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	13.5	14.0	13.8	13.9	14.2	14.3	14.3	14.1	14.1	14.2	14.3	14.4	14.8	1.0		1 987 212
EA-19	14.6	15.1	14.9	15.1	15.4	15.5	15.5	15.3	15.3	15.4	15.5	15.6	16.1	1.2		1 840 142
Belgium (1)	13.8	14.3	14.0	14.1	14.4	14.5	14.3	14.2	14.1	14.1	13.9	13.9	14.4	0.4		65 655
Belgium (2)	17.4	18.0	17.8	18.6	18.3	18.4	18.3	16.5	16.4	17.1	17.2	17.3	18.1	0.3	2	82 532
Bulgaria	7.4	7.2	6.6	6.7	6.8	7.4	7.8	7.8	7.7	8.2	8.7	8.8	9.2	2.6	21	5 625
Czechia	5.1	5.2	5.3	5.4	5.4	5.5	5.4	5.4	5.5	5.5	5.7	5.7	6.2	0.9	22	13 394
Denmark	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	26	81
Germany	14.7	15.5	15.2	15.0	15.2	15.2	15.1	15.2	15.4	15.5	15.6	15.9	16.6	1.4	4	559 156
Estonia	5.1	5.9	5.9	5.5	5.5	5.3	5.3	5.4	5.4	5.4	5.5	5.6	5.9	0.0	23	1 587
Ireland	:	:	:	:	:	:	:	:	:	3.3	3.3	3.3	2.9	:	24	10 630
Greece	11.0	10.3	10.7	10.5	10.9	10.6	10.3	10.4	10.7	11.8	12.0	12.2	13.0	2.3	11	21 412
Spain	11.6	11.7	11.5	11.5	11.4	11.2	11.3	11.1	11.1	11.2	11.5	12.0	13.4	1.9	9	150 833
France	22.1	22.8	22.5	23.1	23.6	24.0	24.3	24.0	23.9	24.0	24.1	24.0	24.4	1.9	1	562 588
Croatia	11.8	12.1	11.9	11.8	11.5	11.3	11.8	11.6	11.5	11.5	11.5	11.3	11.7	-0.2	12	5 861
Italy	12.7	13.2	13.0	12.8	13.0	13.0	12.9	12.9	12.7	12.7	13.0	13.2	13.5	0.5	8	223 450
Cyprus	7.0	7.8	8.0	7.9	7.8	7.6	8.3	8.3	8.2	8.4	8.5	10.3	11.2	3.2	14	2 412
Latvia	7.9	9.2	8.6	8.9	8.7	8.5	8.4	8.3	8.2	8.4	8.9	9.2	9.7	1.1	20	2 872
Lithuania	9.5	12.5	11.6	11.0	10.8	10.8	11.1	11.6	12.1	12.2	12.6	9.7	10.2	-1.4	18	5 058
Luxembourg	9.7	10.6	10.1	10.2	10.3	10.1	9.9	10.0	9.9	10.3	10.5	10.6	10.9	0.8	16	6 998
Hungary	12.3	11.9	11.2	12.4	13.3	13.2	13.0	13.1	13.3	12.2	11.9	11.4	11.0	-0.2	15	14 966
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	13.3	12.6	12.9	13.6	14.5	14.7	14.6	13.9	14.7	13.8	14.0	13.4	13.6	0.7	6	108 786
Austria	11.3	11.7	11.6	11.6	11.7	12.0	12.1	12.1	12.1	12.2	12.4	12.5	13.1	1.5	10	49 852
Poland	11.2	11.1	10.8	11.1	12.0	12.3	12.2	12.4	12.7	12.8	13.1	13.2	13.6	2.8	7	70 996
Portugal	7.8	8.0	8.0	8.3	8.4	8.4	8.5	8.5	8.5	8.6	8.8	9.1	9.9	1.9	19	19 878
Romania	8.9	8.9	8.6	9.1	9.1	8.8	8.7	8.3	8.1	8.5	10.2	10.0	10.5	1.9	17	22 980
Slovenia	14.5	15.4	15.6	15.5	15.7	15.3	15.1	15.2	15.2	15.3	15.3	15.5	16.7	1.1	3	7 827
Slovakia	11.4	12.1	11.6	11.7	12.0	13.0	13.1	13.3	13.8	14.2	14.4	14.6	15.0	3.4	5	13 824
Finland	11.5	12.1	12.0	12.0	12.6	12.5	12.6	12.6	12.7	11.9	11.8	11.8	11.6	-0.4	13	27 326
Sweden	2.7	2.8	2.6	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.7	2.8	0.2	25	13 166
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	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	35.2	36.9	36.3	36.2	36.0	35.8	35.8	35.5	35.5	35.5	35.7	36.0	36.9	0.6		1 987 212
EA-19	37.9	39.6	39.2	39.1	38.8	38.6	38.5	38.2	38.2	38.2	38.3	38.7	39.8	0.6		1 840 142
Belgium (1)	31.4	33.1	32.0	31.9	31.7	31.5	31.3	31.6	32.0	31.4	31.1	32.1	32.9	0.9		65 655
Belgium (2)	39.6	41.6	40.9	42.0	40.4	40.0	40.0	36.6	37.2	38.3	38.3	39.7	41.4	0.5	5	82 532
Bulgaria	24.3	27.0	26.1	26.2	26.0	26.4	27.5	26.9	26.5	27.6	29.2	29.1	29.9	3.8	18	5 625
Czechia	15.3	16.2	16.2	15.8	15.7	15.7	15.9	15.7	15.7	15.5	15.8	15.8	17.3	1.1	23	13 394
Denmark	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.0	26	81
Germany	38.4	40.2	40.6	39.8	39.5	39.4	39.5	39.3	39.2	39.3	39.3	39.6	41.5	0.9	4	559 156
Estonia	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.1	16.2	16.4	16.5	16.6	17.4	-0.4	22	1 587
Ireland	:	:	:	:	:	:	:	:	:	14.6	14.6	15.0	14.2	:	24	10 630
Greece	34.5	33.6	33.1	30.8	30.0	29.5	28.4	28.4	27.7	29.9	29.9	30.8	33.3	0.2	10	21 412
Spain	36.0	39.3	36.8	36.9	35.1	33.7	33.4	32.7	33.0	33.1	33.0	34.4	36.5	-0.3	8	150 833
France	51.9	54.1	53.2	53.3	53.0	52.7	53.1	52.6	52.3	51.7	52.0	52.9	53.6	0.4	1	562 588
Croatia	32.0	33.3	33.2	33.7	32.4	31.2	32.4	31.7	31.0	31.1	30.7	30.0	31.5	-1.7	14	5 861
Italy	31.0	31.7	31.5	31.2	30.1	30.2	30.0	30.2	30.2	30.4	31.1	31.3	31.7	0.2	13	223 450
Cyprus	20.2	24.7	25.2	24.9	24.5	23.8	24.6	25.0	25.2	25.6	25.7	30.0	32.3	7.1	12	2 412
Latvia	28.4	33.5	30.4	30.7	29.9	29.0	28.3	27.8	26.6	27.0	28.5	30.0	30.9	0.5	16	2 872
Lithuania	30.9	41.3	41.1	40.6	40.0	40.0	40.3	40.0	40.7	41.4	42.1	31.9	33.2	-7.9	11	5 058
Luxembourg	27.6	29.1	28.2	28.3	28.2	28.0	27.4	28.6	27.9	27.9	26.6	26.9	28.4	0.2	19	6 998
Hungary	31.3	30.6	30.4	34.0	34.1	34.3	33.7	33.7	34.1	32.1	32.3	31.2	30.2	-0.2	17	14 966
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Netherlands	36.9	35.9	36.4	38.3	40.8	40.8	39.5	37.7	38.2	35.7	36.0	34.2	34.3	-2.1	9	108 786
Austria	27.2	28.5	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	29.2	29.4	31.3	3.0	15	49 852
Poland	32.7	35.3	34.4	35.0	37.3	38.4	37.9	38.3	38.0	37.5	37.2	37.6	37.9	3.5	7	70 996
Portugal	24.5	26.8	26.3	25.8	26.5	24.8	24.7	24.7	24.9	25.2	25.4	26.5	28.2	1.9	20	19 878
Romania	33.2	35.2	32.5	31.9	32.5	32.0	31.7	29.5	31.1	34.1	39.1	38.5	40.0	7.5	6	22 980
Slovenia	38.7	41.2	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.8	41.5	44.4	3.2	2	7 827
Slovakia	39.3	41.9	41.7	40.5	41.7	42.0	41.3	41.1	41.9	42.0	42.2	42.5	42.9	1.2	3	13 824
Finland	28.0	29.8	29.7	28.7	29.6	28.9	28.9	29.0	29.0	27.8	27.9	27.9	27.5	-2.2	21	27 326
Sweden	6.2	6.3	6.2	6.5	6.6	6.6	6.5	6.4	6.2	6.2	6.3	6.4	6.5	0.3	25	13 166
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	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		29 647
EA-19	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		26 720
Belgium (1)	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.1		2 740
Belgium (2)	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.1	1	2 740
Bulgaria	0.2	0.2	0.1	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	10	124
Czechia	0.2	0.1	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	22	320
Denmark	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	24	414
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	8	6 970
Estonia	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	13	50
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.0	26	410
Greece	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	0.1	9	342
Spain	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	6	2 502
France	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	7	5 053
Croatia	:	:	:	:	:	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	:	23	73
Italy	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.2	0.3	0.2	0.2	0.2	0.1	15	2 952
Cyprus	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.3	0.3	0.2	0.2	0.2	0.2	0.0	5	49
Latvia	0.2	0.1	0.1	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	14	53
Lithuania	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.1	4	134
Luxembourg	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.3	0.3	0.3	0.3	3	209
Hungary	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	19	230
Malta	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	16	23
Netherlands	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.1	2	3 545
Austria	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	0.1	12	716
Poland	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	11	989
Portugal	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.1	17	353
Romania	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	184
Slovenia	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.1	0.1	0.2	0.0	20	72
Slovakia	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	21	138
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1	18	409
Sweden	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	25	593
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.5	0.6	0.5	0.5	0.6	0.2		29 647
EA-19	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.2		26 720
Belgium (1)	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	0.2		2 740
Belgium (2)	1.4	1.2	1.2	1.2	1.1	1.0	1.1	1.3	1.4	1.3	1.3	1.4	1.4	0.2	1	2 740
Bulgaria	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.6	0.7	0.6	0.7	0.1	6	124
Czechia	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	-0.1	21	320
Denmark	0.5	0.4	0.4	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	-0.1	27	414
Germany	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.1	14	6 970
Estonia	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.6	0.5	0.5	0.6	0.6	0.5	0.0	10	50
Ireland	0.5	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.8	0.6	0.6	0.6	0.5	0.0	11	410
Greece	0.4	0.3	0.4	0.3	0.2	0.2	0.3	0.4	0.4	0.5	0.5	0.5	0.5	0.1	12	342
Spain	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.7	0.7	0.7	0.6	0.6	0.6	0.1	7	2 502
France	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.5	0.3	16	5 053
Croatia	:	:	:	:	:	0.1	0.4	0.3	0.3	0.3	0.2	0.2	0.4	:	24	73
Italy	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.6	0.4	0.6	0.5	0.4	0.4	0.1	20	2 952
Cyprus	0.9	0.8	0.6	0.5	0.4	0.3	0.4	0.8	0.9	0.7	0.7	0.6	0.7	0.1	5	49
Latvia	0.5	0.4	0.5	0.5	0.5	0.4	0.5	0.7	0.7	0.6	0.7	0.6	0.6	0.1	9	53
Lithuania	1.0	0.7	0.7	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.2	3	134
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	0.5	0.6	0.6	0.7	0.8	0.7	4	209
Hungary	0.5	0.4	0.3	0.4	0.3	0.3	0.3	0.4	0.4	0.4	0.5	0.5	0.5	0.2	17	230
Malta	0.7	0.6	0.6	0.5	0.7	0.5	0.5	0.8	0.8	0.6	0.5	0.6	0.6	0.0	8	23
Netherlands	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.2	1.1	1.1	1.1	1.1	1.1	0.2	2	3 545
Austria	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.1	18	716
Poland	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6	0.5	0.1	13	989
Portugal	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.5	0.5	0.5	0.5	0.5	0.1	15	353
Romania	0.5	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.0	25	184
Slovenia	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	0.4	0.0	23	72
Slovakia	0.8	0.6	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	-0.3	19	138
Finland	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.2	0.4	0.4	0.2	22	409
Sweden	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	26	593
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	:	:	:	:	:	:	:	:	:	:	:	:	:	:		

(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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	10.6	10.5	10.8	10.9	11.0	11.1	11.1	11.1	11.1	11.1	11.1	11.1	10.8	0.0		1 442 404
EA-19	10.3	10.3	10.5	10.6	10.7	10.8	10.9	10.8	10.9	10.9	10.9	10.8	10.5	0.0		1 193 505
Belgium	10.7	10.6	10.9	10.8	10.9	10.9	10.8	10.6	10.9	10.9	11.0	10.8	10.5	-0.4	21	47 956
Bulgaria	16.4	13.8	13.4	13.5	13.7	14.6	14.2	14.6	14.7	14.7	14.1	14.3	14.1	0.7	3	8 653
Czechia	10.0	10.5	10.7	11.5	11.9	12.2	11.4	11.8	11.8	11.9	11.6	11.5	11.3	0.6	18	24 294
Denmark	15.0	14.8	14.6	14.7	14.7	14.4	14.1	14.1	14.2	14.0	14.1	13.6	13.8	-0.8	6	43 045
Germany	10.7	11.2	10.7	10.8	10.7	10.6	10.5	10.4	10.3	10.2	10.1	10.2	9.7	-1.0	24	326 628
Estonia	11.5	14.1	13.2	13.0	13.3	12.9	13.3	13.8	14.2	13.7	13.5	13.9	13.3	0.1	8	3 562
Ireland	10.5	9.8	9.9	9.5	9.5	9.8	9.9	7.7	7.9	7.5	7.0	6.8	5.6	-4.3	27	20 986
Greece	11.1	10.4	12.0	12.8	12.9	13.2	13.5	13.5	14.7	14.7	15.0	14.9	14.1	2.1	4	23 265
Spain	7.6	6.3	8.1	8.0	8.2	9.0	9.3	9.6	9.5	9.5	9.6	9.4	9.1	1.0	25	102 606
France	10.6	10.6	10.7	10.9	11.0	11.1	11.2	11.3	11.4	11.6	11.7	11.6	11.4	0.7	16	263 564
Croatia	17.1	16.3	16.9	16.4	17.4	17.8	17.8	18.3	18.5	18.7	19.0	19.1	18.2	1.3	1	9 146
Italy	10.0	10.1	10.6	10.7	11.1	10.8	11.1	11.1	11.2	11.2	11.2	11.2	10.7	0.1	20	176 394
Cyprus	14.0	12.4	12.2	11.7	12.0	11.9	13.1	12.8	12.9	12.8	13.2	12.7	11.7	-0.5	13	2 531
Latvia	10.1	10.3	11.2	11.6	11.6	12.0	12.3	12.6	13.1	13.1	13.5	13.2	13.4	2.2	7	3 955
Lithuania	11.2	11.0	11.2	11.1	10.6	10.6	10.8	11.3	11.3	11.4	11.3	11.3	11.4	0.2	17	5 654
Luxembourg	9.9	10.2	9.9	10.3	10.5	10.4	10.6	8.4	8.4	8.6	8.7	8.9	8.3	-1.6	26	5 339
Hungary	11.9	12.5	12.4	12.4	13.5	14.2	14.2	14.4	13.9	13.8	14.1	13.9	14.1	1.7	2	19 322
Malta	12.8	12.5	11.9	12.8	12.3	11.9	12.1	11.2	11.2	11.0	11.3	10.8	10.4	-1.5	22	1 356
Netherlands	11.1	11.1	11.0	10.9	10.7	10.9	11.0	11.1	11.4	11.3	11.4	11.8	11.7	0.7	14	93 907
Austria	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.6	11.4	11.4	11.0	-0.6	19	41 868
Poland	13.1	11.6	12.4	12.4	11.7	11.5	11.5	11.4	11.8	12.2	12.5	12.3	12.4	0.0	9	65 096
Portugal	12.0	10.6	11.4	11.9	12.0	11.7	12.2	12.4	12.5	12.7	12.8	12.8	12.2	0.8	11	24 395
Romania	10.7	9.7	11.3	12.5	12.7	12.2	11.9	12.6	10.8	9.9	10.1	10.2	10.0	-1.3	23	21 912
Slovenia	13.1	13.3	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.8	13.6	13.3	12.3	-1.4	10	5 779
Slovakia	10.1	10.1	9.9	10.7	9.9	10.5	10.8	10.9	10.9	11.3	11.2	11.4	11.5	1.6	15	10 549
Finland	12.4	12.9	12.9	13.8	14.0	14.3	14.2	14.1	14.3	14.0	14.2	14.0	14.1	1.2	5	33 211
Sweden	12.3	12.7	12.6	12.3	12.1	12.1	12.0	12.0	12.3	12.2	12.2	11.9	12.1	-0.5	12	57 431
Iceland	11.9	10.9	11.2	11.3	11.7	11.3	11.4	11.2	11.4	12.1	11.7	10.9	10.9	-0.3		2 078
Norway	10.5	11.3	11.4	10.9	10.8	10.8	10.9	11.4	12.0	11.8	11.4	11.5	12.1	0.7		38 421

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	27.7	27.7	28.5	28.5	28.0	27.8	27.8	27.9	27.9	27.8	27.8	27.7	26.8	-1.7		1 442 404
EA-19	26.8	26.9	27.6	27.6	27.1	26.9	27.0	27.0	27.1	27.0	26.9	26.9	25.8	-1.8		1 193 505
Belgium	24.2	24.5	24.9	24.3	23.9	23.7	23.6	23.6	24.6	24.3	24.4	24.8	24.0	-0.9	26	47 956
Bulgaria	53.8	51.5	52.6	52.9	52.7	51.9	50.2	50.5	50.4	49.2	47.5	47.0	46.1	-6.5	2	8 653
Czechia	30.0	32.3	32.6	33.9	34.6	34.9	33.5	34.3	33.7	33.5	32.2	32.1	31.3	-1.3	16	24 294
Denmark	33.4	32.9	32.5	32.5	32.1	31.1	28.8	30.4	31.0	30.6	31.7	29.1	29.4	-3.1	18	43 045
Germany	28.0	28.9	28.8	28.6	28.0	27.5	27.3	26.9	26.3	25.8	25.5	25.3	24.2	-4.6	25	326 628
Estonia	36.7	40.3	39.8	41.3	41.9	40.6	41.3	41.3	42.4	41.8	40.9	41.5	39.0	-0.8	4	3 562
Ireland	36.2	34.8	35.5	34.0	33.6	34.0	34.2	33.1	33.5	33.1	31.1	30.9	28.1	-7.4	20	20 986
Greece	35.0	33.9	37.1	37.4	35.6	36.9	37.1	36.8	37.7	37.5	37.5	37.7	36.2	-0.9	8	23 265
Spain	23.7	21.2	25.9	25.5	25.4	27.3	27.5	28.3	28.3	28.1	27.6	27.0	24.8	-1.1	24	102 606
France	24.8	25.1	25.2	25.1	24.7	24.3	24.4	24.7	25.0	25.0	25.3	25.7	25.1	-0.1	22	263 564
Croatia	46.5	45.0	47.1	46.8	48.7	49.0	49.0	50.0	49.9	50.7	50.6	51.0	49.2	2.1	1	9 146
Italy	24.4	24.2	25.6	26.1	25.7	25.1	25.9	25.8	26.6	26.7	26.8	26.5	25.0	-0.6	23	176 394
Cyprus	40.2	38.9	38.6	36.9	37.8	37.3	38.9	38.7	39.9	38.7	39.6	36.9	33.9	-4.7	12	2 531
Latvia	36.2	37.7	39.5	39.8	39.7	40.8	41.5	42.3	42.7	42.1	43.6	43.2	42.5	3.0	3	3 955
Lithuania	36.7	36.4	39.8	40.7	39.4	39.3	39.2	38.9	38.3	38.6	37.7	37.5	37.1	-2.7	7	5 654
Luxembourg	28.2	28.1	27.8	28.4	28.7	28.5	29.3	24.1	23.7	23.5	22.2	22.5	21.7	-6.1	27	5 339
Hungary	30.3	32.3	33.8	34.1	34.7	36.8	37.1	37.1	35.6	36.4	38.2	38.3	38.9	5.1	5	19 322
Malta	40.4	39.4	38.6	40.3	39.0	37.9	38.4	37.8	36.6	36.5	37.2	36.1	35.0	-3.6	9	1 356
Netherlands	30.9	31.5	31.1	30.8	30.2	30.2	29.8	30.0	29.7	29.3	29.5	30.0	29.6	-1.5	17	93 907
Austria	27.4	28.4	28.2	28.0	27.8	27.2	27.0	26.7	27.5	27.6	26.8	26.7	26.2	-2.0	21	41 868
Poland	38.2	37.0	39.4	39.1	36.3	35.8	36.0	35.2	35.3	35.8	35.7	35.0	34.8	-4.6	10	65 096
Portugal	37.7	35.7	37.6	37.1	37.9	34.4	35.5	35.9	36.8	37.2	36.9	37.0	34.6	-3.0	11	24 395
Romania	39.9	38.5	42.9	44.3	45.4	44.6	43.5	45.0	41.6	39.8	38.9	39.0	38.1	-4.8	6	21 912
Slovenia	34.9	35.7	36.0	36.3	36.9	38.5	38.6	38.3	37.8	37.1	36.3	35.6	32.8	-3.2	14	5 779
Slovakia	35.0	34.9	35.4	37.1	34.6	34.0	33.9	33.6	32.9	33.3	33.1	33.2	32.8	-2.6	15	10 549
Finland	30.3	31.6	31.8	32.9	33.1	33.0	32.7	32.3	32.7	32.8	33.5	33.2	33.4	1.6	13	33 211
Sweden	27.9	29.1	29.5	29.2	28.8	28.4	28.4	28.1	27.8	27.6	27.9	27.9	28.2	-1.3	19	57 431
Iceland	34.7	35.0	34.8	34.2	34.6	33.0	30.6	31.8	22.6	32.6	32.2	31.3	30.3	-4.5		2 078
Norway	25.4	27.4	27.1	26.0	25.9	27.1	28.1	29.5	30.7	30.2	28.8	28.7	31.2	4.1		38 421

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	0.0		102 694
EA-19	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-0.1		80 622
Belgium	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.0	19	3 275
Bulgaria	2.7	2.6	2.3	2.4	2.5	2.6	2.4	2.8	2.8	2.6	2.4	2.6	2.5	0.2	1	1 545
Czechia	1.0	1.3	1.4	1.5	1.6	1.5	0.9	1.4	1.4	1.4	1.3	1.2	1.2	-0.2	9	2 597
Denmark	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	-0.1	25	1 698
Germany	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	-0.2	26	17 850
Estonia	1.3	2.4	1.7	1.9	2.0	2.0	2.0	1.9	2.1	1.8	1.7	1.6	1.6	-0.1	2	442
Ireland	1.2	1.3	1.2	1.1	1.1	1.1	1.1	0.8	0.9	0.9	0.6	0.7	0.6	-0.6	22	2 406
Greece	1.1	1.3	1.4	1.7	1.5	1.6	1.6	1.6	1.8	1.5	1.6	1.6	1.6	0.2	4	2 582
Spain	0.8	0.8	0.9	0.8	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	-0.2	21	7 850
France	0.6	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.9	0.2	15	19 998
Croatia	1.2	1.1	1.2	1.3	1.4	1.4	1.3	1.5	1.5	1.4	1.5	1.5	1.5	0.3	5	776
Italy	0.7	0.8	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.0	20	11 765
Cyprus	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	1.1	1.0	0.9	0.8	-0.3	16	183
Latvia	1.4	1.6	1.5	1.5	1.3	1.4	1.3	1.4	1.4	1.4	1.6	1.6	1.6	0.1	3	463
Lithuania	1.4	1.5	1.5	1.4	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.4	-0.1	8	687
Luxembourg	1.3	1.3	1.2	1.3	1.2	1.2	1.3	1.0	1.0	1.0	1.1	1.1	1.1	-0.1	10	722
Hungary	1.4	1.5	1.2	1.3	1.5	1.3	1.2	1.2	1.1	1.0	1.1	1.0	1.1	-0.1	14	1 442
Malta	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.0	1.0	0.9	0.9	0.9	0.8	-0.4	18	104
Netherlands	0.5	0.5	0.5	0.5	0.6	0.5	0.6	0.5	0.5	0.5	0.5	0.4	0.5	0.0	27	4 212
Austria	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	23	2 328
Poland	2.2	1.6	2.0	1.9	1.8	1.9	1.7	1.6	1.7	1.6	1.5	1.5	1.5	-0.5	6	8 024
Portugal	0.8	0.8	0.9	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	-0.1	17	1 662
Romania	1.2	1.4	1.5	1.7	1.8	1.6	1.5	1.6	1.5	1.4	1.4	1.3	1.5	0.0	7	3 256
Slovenia	1.1	1.2	1.3	1.4	1.5	1.4	1.4	1.4	1.3	1.3	1.2	1.1	1.1	-0.2	11	516
Slovakia	0.9	1.1	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	-0.2	13	1 002
Finland	0.9	1.1	1.0	1.0	1.1	1.1	1.0	1.1	1.1	1.0	1.1	1.0	1.1	0.1	12	2 575
Sweden	0.6	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.0	24	2 734
Iceland	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.9	0.8	0.9	0.0		171
Norway	0.7	0.8	0.7	0.7	0.6	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.8	0.1		2 528

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.0	2.1	2.1	2.1	2.1	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.9	-0.2		102 694
EA-19	1.9	2.0	2.0	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.7	-0.3		80 622
Belgium	1.5	1.6	1.6	1.4	1.5	1.6	1.6	1.6	1.6	1.5	1.5	1.5	1.6	0.0	22	3 275
Bulgaria	8.9	9.6	9.2	9.5	9.5	9.1	8.6	9.6	9.5	8.8	8.2	8.5	8.2	-1.0	1	1 545
Czechia	3.1	4.1	4.2	4.3	4.6	4.4	2.7	4.1	3.9	3.9	3.6	3.4	3.3	-0.9	9	2 597
Denmark	1.3	1.3	1.4	1.3	1.4	1.4	1.1	1.2	1.2	1.2	1.1	1.1	1.2	-0.2	27	1 698
Germany	1.7	1.8	1.7	1.8	1.7	1.6	1.6	1.5	1.4	1.4	1.3	1.3	1.3	-0.4	26	17 850
Estonia	4.2	7.0	5.0	6.1	6.4	6.4	6.3	5.7	6.3	5.4	5.1	4.9	4.8	-0.2	4	442
Ireland	4.1	4.6	4.3	4.1	3.9	4.0	3.8	3.6	3.6	3.9	2.7	3.0	3.2	-1.1	10	2 406
Greece	3.5	4.4	4.4	5.1	4.2	4.5	4.4	4.3	4.5	3.8	4.0	3.9	4.0	-0.4	8	2 582
Spain	2.5	2.8	2.7	2.7	2.7	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.9	-0.8	20	7 850
France	1.5	1.6	1.7	1.7	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.9	0.2	19	19 998
Croatia	3.4	3.1	3.5	3.6	3.9	3.9	3.7	4.1	4.0	3.9	3.9	3.9	4.2	0.7	7	776
Italy	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.7	-0.1	21	11 765
Cyprus	3.3	3.6	3.6	3.8	3.9	4.0	3.9	3.8	3.6	3.4	3.1	2.7	2.5	-1.1	17	183
Latvia	5.1	5.7	5.2	5.0	4.6	4.6	4.4	4.5	4.6	4.7	5.1	5.1	5.0	-0.2	3	463
Lithuania	4.7	5.1	5.2	5.2	4.7	4.8	4.7	5.0	4.8	4.9	4.6	4.5	4.5	-0.7	5	687
Luxembourg	3.8	3.7	3.4	3.5	3.4	3.2	3.6	2.7	2.9	2.8	2.7	2.8	2.9	-0.5	12	722
Hungary	3.5	3.8	3.3	3.6	3.8	3.4	3.1	3.1	2.8	2.6	2.9	2.7	2.9	-0.4	14	1 442
Malta	3.8	3.7	3.8	3.8	3.8	3.5	3.7	3.5	3.3	3.1	3.0	2.9	2.7	-1.1	15	104
Netherlands	1.4	1.5	1.5	1.5	1.6	1.4	1.5	1.3	1.3	1.2	1.3	1.1	1.3	-0.2	25	4 212
Austria	1.4	1.5	1.5	1.5	1.5	1.4	1.5	1.4	1.5	1.5	1.4	1.3	1.5	0.0	23	2 328
Poland	6.3	5.1	6.3	6.0	5.6	5.8	5.3	5.1	5.0	4.6	4.3	4.2	4.3	-2.0	6	8 024
Portugal	2.6	2.7	3.1	3.0	3.0	2.7	2.6	2.5	2.7	2.6	2.5	2.3	2.4	-0.7	18	1 662
Romania	4.4	5.7	5.5	6.2	6.3	6.0	5.5	5.8	5.9	5.4	5.3	5.2	5.7	0.2	2	3 256
Slovenia	2.9	3.3	3.5	3.7	3.9	3.8	3.7	3.6	3.4	3.4	3.1	3.0	2.9	-0.6	13	516
Slovakia	3.1	3.8	4.5	4.3	4.3	3.9	3.7	3.6	3.5	3.4	3.3	3.2	3.1	-1.4	11	1 002
Finland	2.2	2.6	2.5	2.4	2.5	2.5	2.4	2.4	2.4	2.4	2.5	2.5	2.6	0.1	16	2 575
Sweden	1.4	1.6	1.5	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.3	-0.2	24	2 734
Iceland	2.2	2.8	2.7	2.7	2.6	2.5	2.4	2.4	1.8	2.4	2.3	2.4	2.5	-0.2		171
Norway	1.7	1.9	1.8	1.6	1.6	1.5	1.7	1.7	1.7	1.7	1.5	1.5	2.1	0.3		2 528

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	19.7	20.3	20.0	20.0	20.5	20.8	20.8	20.5	20.5	20.6	20.7	20.7	21.5	1.5		2 877 960
EA-19	19.9	20.5	20.3	20.4	20.9	21.2	21.1	20.9	20.9	20.9	21.1	21.1	21.9	1.6		2 500 152
Belgium	23.6	24.0	23.7	24.2	24.2	24.4	24.2	23.7	22.6	22.6	22.2	21.7	22.7	-1.0	6	103 524
Bulgaria	9.2	9.1	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	3.1	26	7 081
Czechia	17.5	16.5	17.0	17.3	17.5	17.5	17.6	17.2	17.8	18.2	19.0	19.2	20.3	3.3	10	43 718
Denmark	23.5	24.9	22.7	22.8	22.9	24.4	25.5	23.7	23.0	23.0	22.9	23.1	24.1	1.4	3	75 368
Germany	21.1	21.9	21.0	20.8	21.4	21.6	21.6	21.7	22.0	22.2	22.6	23.1	23.9	2.9	4	803 248
Estonia	17.1	18.2	17.7	16.4	16.1	16.2	16.3	16.6	16.8	16.8	16.7	17.0	18.1	0.4	15	4 857
Ireland	11.3	12.4	12.2	12.6	12.7	12.8	12.7	9.8	10.1	9.7	9.5	9.5	8.9	-3.3	27	33 081
Greece	13.7	13.2	13.7	13.8	15.9	14.7	14.6	14.7	15.4	16.3	16.6	16.4	17.5	3.8	16	28 852
Spain	16.4	16.4	16.6	16.8	16.8	16.6	16.9	16.3	16.2	16.4	16.8	17.5	19.8	3.2	12	222 529
France	21.7	22.3	22.2	22.5	23.1	23.9	24.1	24.0	24.0	24.1	24.1	23.1	23.5	1.3	5	540 688
Croatia	14.8	15.5	15.2	14.5	14.5	14.4	14.9	14.2	13.8	13.5	13.8	13.6	14.1	-1.1	23	7 080
Italy	20.8	21.4	21.5	21.1	21.6	21.6	21.3	21.1	20.6	20.7	20.9	21.5	22.2	0.7	7	367 873
Cyprus	10.0	11.1	11.3	11.4	11.5	10.8	11.4	11.5	11.3	11.5	11.7	13.5	14.6	3.3	21	3 154
Latvia	13.7	14.3	14.3	14.2	13.9	13.8	13.8	13.6	13.8	14.3	14.4	15.0	15.7	1.4	20	4 624
Lithuania	15.0	15.2	14.1	13.5	13.2	13.3	13.6	14.3	14.8	14.7	15.4	15.4	15.9	1.8	19	7 853
Luxembourg	15.5	16.4	15.8	16.4	16.6	16.9	16.7	16.9	16.9	17.1	17.8	18.2	18.9	3.1	14	12 153
Hungary	20.0	18.6	17.3	17.0	18.4	18.0	17.7	17.7	18.1	17.5	16.9	16.7	16.3	-1.0	17	22 273
Malta	10.0	10.5	9.9	10.8	10.8	10.9	10.7	9.9	10.5	10.4	10.9	11.0	12.4	2.5	25	1 612
Netherlands	18.6	19.5	19.5	20.0	20.4	20.4	20.0	20.0	20.2	20.1	19.8	19.5	20.6	1.1	9	164 887
Austria	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.3	23.2	23.5	23.7	24.4	1.3	2	92 391
Poland	12.4	11.9	11.8	12.1	12.6	13.1	13.2	13.3	13.6	13.8	14.1	14.2	14.4	2.6	22	75 447
Portugal	12.4	12.7	12.6	13.3	12.7	14.7	14.8	14.8	14.5	14.4	14.6	14.8	16.2	3.6	18	32 370
Romania	11.0	11.1	11.0	11.2	11.1	11.0	10.7	10.3	10.0	10.7	12.2	12.0	13.0	2.0	24	28 289
Slovenia	19.1	19.4	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	18.9	19.0	20.1	0.5	11	9 410
Slovakia	14.3	15.0	14.4	14.6	15.0	16.0	16.3	16.6	17.3	17.8	18.2	18.6	19.2	4.8	13	17 670
Finland	21.3	22.2	21.1	21.4	22.2	22.3	22.6	22.4	22.5	21.3	21.0	21.0	20.9	-0.2	8	49 375
Sweden	26.1	25.5	24.2	24.0	24.8	25.0	24.6	24.5	25.6	25.7	25.6	24.9	24.9	0.7	1	118 552
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	15.8	17.6	17.3	17.0	17.2	17.5	17.9	18.9	19.2	18.5	18.0	18.9	20.2	2.9		64 189

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	51.4	53.2	52.6	52.2	52.2	52.4	52.2	51.7	51.6	51.6	51.8	51.9	53.5	0.9		2 877 960
EA-19	51.7	53.7	53.3	52.8	52.7	52.8	52.6	52.2	52.0	52.0	52.1	52.4	54.1	0.8		2 500 152
Belgium	53.6	55.5	54.5	54.5	53.5	53.0	52.9	52.6	51.2	50.5	49.5	50.0	51.9	-2.6	11	103 524
Bulgaria	30.0	33.9	33.2	33.0	32.7	33.1	34.5	33.8	33.8	34.9	36.6	36.4	37.7	4.5	27	7 081
Czechia	52.3	50.8	51.9	51.0	50.7	50.3	51.4	50.2	50.7	51.3	52.8	53.4	56.4	4.5	4	43 718
Denmark	52.6	55.4	50.5	50.6	50.0	52.8	52.1	51.1	50.3	50.3	51.6	49.4	51.5	1.0	12	75 368
Germany	55.3	56.7	56.3	55.3	55.7	56.2	56.4	56.1	56.1	56.5	56.7	57.6	59.6	3.3	1	803 248
Estonia	54.6	51.9	53.4	52.0	50.8	51.1	50.7	49.8	50.0	51.1	50.7	50.6	53.2	-0.2	8	4 857
Ireland	39.0	44.1	43.9	45.3	45.2	44.5	43.9	42.1	42.6	42.6	42.3	43.1	44.2	0.3	22	33 081
Greece	43.0	42.8	42.6	40.3	43.7	40.9	40.2	40.2	39.5	41.4	41.4	41.5	44.9	2.3	20	28 852
Spain	51.1	55.1	53.1	53.7	51.9	50.2	49.7	48.0	48.2	48.4	48.4	50.5	53.9	0.8	6	222 529
France	50.9	52.8	52.5	51.8	51.9	52.5	52.8	52.4	52.5	51.9	52.1	51.0	51.5	-1.0	13	540 688
Croatia	40.3	42.7	42.4	41.6	40.6	39.8	40.8	38.9	37.3	36.5	36.6	36.2	38.1	-4.3	26	7 080
Italy	50.6	51.6	52.0	51.3	50.0	50.0	49.7	49.3	48.9	49.5	50.2	50.9	52.1	0.1	9	367 873
Cyprus	28.9	34.9	35.6	35.8	36.2	33.9	33.8	34.8	34.9	34.9	35.2	39.2	42.3	6.7	23	3 154
Latvia	49.3	52.3	50.7	48.7	48.0	47.0	46.4	45.8	45.1	46.0	46.6	48.9	49.7	-1.0	15	4 624
Lithuania	49.1	50.4	49.9	49.6	49.0	49.5	49.7	49.5	50.1	50.1	51.1	50.9	51.5	1.6	14	7 853
Luxembourg	44.2	45.0	44.3	45.2	45.4	46.7	46.2	48.4	47.6	46.6	45.4	46.1	49.3	5.0	17	12 153
Hungary	50.9	48.0	47.0	46.9	47.1	46.7	46.1	45.7	46.4	46.0	45.8	45.7	44.9	-2.1	21	22 273
Malta	31.5	32.9	32.0	34.1	34.3	34.7	33.8	33.4	34.3	34.5	36.1	36.9	41.6	9.6	24	1 612
Netherlands	51.9	55.4	54.8	56.3	57.3	56.7	54.0	54.0	52.7	51.9	51.0	49.7	51.9	-2.9	10	164 887
Austria	55.3	56.2	56.3	56.1	56.5	56.5	57.0	56.6	55.7	55.4	55.5	55.6	57.9	1.6	3	92 391
Poland	36.0	38.0	37.8	37.9	39.3	40.9	41.1	40.9	40.8	40.5	40.2	40.4	40.3	2.5	25	75 447
Portugal	39.0	42.7	41.4	41.2	40.0	43.2	43.4	43.0	42.7	42.2	42.2	42.9	45.9	4.5	19	32 370
Romania	41.1	44.1	41.7	39.4	39.9	40.2	39.1	36.7	38.7	43.0	46.9	46.2	49.2	7.5	18	28 289
Slovenia	50.9	52.1	51.6	51.8	51.6	50.2	49.4	49.5	49.9	50.0	50.5	50.8	53.4	1.8	7	9 410
Slovakia	49.5	52.2	51.7	50.5	52.2	51.9	51.1	51.0	52.4	52.6	53.4	54.2	54.9	3.2	5	17 670
Finland	51.8	54.3	52.1	51.2	52.4	51.4	51.9	51.6	51.4	49.7	49.5	49.7	49.6	-2.5	16	49 375
Sweden	59.3	58.3	56.4	57.3	58.9	58.9	58.3	57.4	58.0	58.3	58.4	58.1	58.3	1.9	2	118 552
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	38.3	42.7	41.3	40.5	41.3	43.8	45.9	49.0	49.3	47.4	45.5	46.9	52.2	10.9		64 189

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	17.7	18.0	17.8	17.9	18.3	18.4	18.4	18.2	18.2	18.3	18.4	18.4	19.0	1.2		2 541 629
EA-19	17.9	18.3	18.1	18.2	18.6	18.8	18.7	18.5	18.5	18.5	18.7	18.7	19.3	1.2		2 202 381
Belgium	21.7	22.1	21.8	22.2	22.2	22.4	22.1	21.6	20.6	20.5	20.2	19.8	20.6	-1.2	5	94 170
Bulgaria	9.2	9.1	8.4	8.4	8.5	9.3	9.8	9.8	9.9	10.4	10.9	11.1	11.5	3.1	25	7 081
Czechia	16.3	15.3	15.7	16.0	16.2	16.3	16.2	15.9	16.5	16.9	17.7	17.9	18.6	2.9	9	40 042
Denmark	18.9	18.8	17.8	17.8	17.8	17.5	17.2	17.7	18.0	17.9	17.9	18.1	18.9	1.1	8	58 985
Germany	18.5	19.0	18.3	18.2	18.7	19.0	18.9	19.1	19.3	19.5	19.8	20.3	20.8	2.5	4	699 160
Estonia	16.3	16.8	16.5	15.4	15.2	15.3	15.3	15.6	15.7	15.7	15.6	15.8	16.6	0.1	12	4 453
Ireland	11.2	12.3	12.1	12.5	12.6	12.6	12.4	9.6	9.9	9.5	9.3	9.3	8.7	-3.4	27	32 607
Greece	12.9	12.3	12.9	12.9	14.3	13.4	13.1	13.2	13.7	14.6	14.8	15.0	15.9	3.0	17	26 236
Spain	15.5	15.1	15.3	15.4	15.2	15.0	15.3	14.9	14.9	15.1	15.5	16.1	17.9	2.6	11	201 130
France	20.2	20.7	20.6	20.9	21.6	22.2	22.4	22.2	22.2	22.3	22.2	21.3	21.5	0.9	3	496 097
Croatia	14.7	15.4	15.1	14.5	14.4	14.3	14.8	14.1	13.7	13.4	13.7	13.5	14.0	-1.1	22	7 026
Italy	18.4	18.9	18.8	18.4	18.7	18.7	18.3	18.1	17.6	17.7	17.9	18.4	18.9	0.1	6	313 338
Cyprus	10.0	11.0	11.2	11.3	11.4	10.7	11.3	11.5	11.2	11.5	11.6	13.4	14.6	3.4	19	3 138
Latvia	13.6	14.1	14.0	13.9	13.6	13.5	13.4	13.3	13.5	13.9	14.1	14.6	15.3	1.3	18	4 508
Lithuania	14.2	13.8	12.5	12.0	12.0	12.2	12.5	13.1	13.6	13.5	14.1	14.0	14.3	1.8	21	7 065
Luxembourg	13.6	14.3	14.0	14.3	14.5	14.6	14.4	14.6	14.6	14.9	15.6	15.8	16.5	2.5	13	10 569
Hungary	19.3	18.2	16.9	16.8	18.1	17.8	17.6	17.6	18.0	17.3	16.8	16.5	16.2	-0.7	16	22 088
Malta	9.1	9.4	8.9	9.7	9.7	9.7	9.4	8.8	9.2	9.1	9.7	9.8	11.0	2.1	26	1 434
Netherlands	15.2	15.7	15.5	15.8	16.0	15.9	15.7	15.6	15.7	15.5	15.6	15.6	16.3	0.8	15	130 758
Austria	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.7	21.0	21.1	21.7	1.2	2	82 307
Poland	11.5	11.1	11.1	11.3	11.8	12.3	12.3	12.4	12.8	13.0	13.3	13.4	13.6	2.5	23	71 135
Portugal	11.5	11.8	11.6	12.1	11.5	12.9	13.0	13.0	12.8	12.8	13.1	13.3	14.5	2.9	20	29 066
Romania	11.0	11.0	10.8	11.0	10.9	10.8	10.5	10.1	9.8	10.6	12.1	11.9	12.8	2.0	24	27 999
Slovenia	18.1	18.2	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	17.9	17.9	18.9	0.6	7	8 872
Slovakia	12.1	12.3	12.2	12.0	12.3	13.3	13.5	13.9	14.5	15.1	15.4	15.9	16.4	4.2	14	15 128
Finland	19.1	19.8	18.8	19.0	19.7	19.7	19.8	19.5	19.5	18.4	18.1	18.1	17.9	-0.9	10	42 345
Sweden	22.6	21.9	21.0	21.2	21.8	21.9	21.6	21.5	22.5	22.6	22.7	22.2	22.1	1.1	1	104 891
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	14.8	16.3	16.0	15.9	16.0	16.3	16.6	17.1	17.5	17.1	16.6	17.4	18.6	2.6		59 320

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	46.2	47.4	46.8	46.6	46.4	46.4	46.2	45.8	45.7	45.8	46.0	46.2	47.2	0.4		2 541 629
EA-19	46.5	47.9	47.4	47.1	46.9	46.8	46.7	46.3	46.1	46.1	46.2	46.5	47.6	0.2		2 202 381
Belgium	49.3	51.0	50.0	50.0	49.1	48.7	48.3	48.0	46.5	45.8	45.1	45.6	47.2	-2.8	11	94 170
Bulgaria	30.0	33.9	33.2	33.0	32.7	33.1	34.5	33.8	33.8	34.9	36.6	36.4	37.7	4.5	26	7 081
Czechia	48.8	47.0	47.9	47.2	46.9	46.6	47.4	46.3	47.0	47.7	49.2	49.9	51.6	3.7	2	40 042
Denmark	42.3	41.7	39.6	39.5	38.9	37.9	35.2	38.2	39.3	39.3	40.4	38.7	40.3	0.7	23	58 985
Germany	48.5	49.2	49.0	48.4	48.8	49.3	49.5	49.2	49.2	49.6	49.8	50.5	51.9	2.9	1	699 160
Estonia	52.3	48.2	49.6	48.7	47.9	48.2	47.8	46.8	46.8	47.9	47.1	47.0	48.8	-0.8	6	4 453
Ireland	38.7	43.7	43.4	44.7	44.5	43.8	43.2	41.4	41.9	42.0	41.7	42.5	43.6	0.2	16	32 607
Greece	40.5	40.0	39.9	37.7	39.4	37.3	36.0	36.0	35.3	37.1	37.1	37.9	40.8	0.9	22	26 236
Spain	48.2	50.8	48.7	49.3	46.9	45.2	45.0	43.9	44.3	44.6	44.6	46.4	48.7	0.0	8	201 130
France	47.4	49.1	48.6	48.2	48.5	48.9	49.1	48.6	48.6	48.1	48.1	47.0	47.3	-1.3	10	496 097
Croatia	40.0	42.4	42.1	41.3	40.4	39.5	40.5	38.6	37.1	36.3	36.4	36.0	37.8	-4.3	25	7 026
Italy	44.8	45.4	45.5	44.8	43.4	43.2	42.6	42.2	41.7	42.3	43.1	43.5	44.4	-1.1	15	313 338
Cyprus	28.7	34.7	35.4	35.6	36.0	33.7	33.7	34.6	34.7	34.7	35.0	39.0	42.1	6.7	19	3 138
Latvia	48.9	51.7	49.7	47.7	46.9	46.0	45.3	44.7	43.9	44.7	45.5	47.7	48.4	-1.3	9	4 508
Lithuania	46.3	45.8	44.1	44.3	44.4	45.3	45.4	45.2	46.0	45.9	46.9	46.3	46.3	2.2	13	7 065
Luxembourg	38.8	39.4	39.0	39.5	39.6	40.3	39.8	41.8	41.1	40.4	39.6	40.2	42.9	3.9	17	10 569
Hungary	48.9	46.8	45.9	46.2	46.4	46.2	45.8	45.4	46.1	45.7	45.4	45.4	44.5	-1.4	14	22 088
Malta	28.6	29.6	28.8	30.6	30.6	30.8	30.0	29.6	30.3	30.3	32.0	32.9	37.0	8.2	27	1 434
Netherlands	42.2	44.7	43.7	44.5	45.0	44.0	42.3	42.3	41.0	40.0	40.2	39.6	41.2	-2.5	21	130 758
Austria	49.2	50.0	50.0	49.8	50.0	50.0	50.2	49.9	49.7	49.4	49.5	49.6	51.6	1.6	3	82 307
Poland	33.6	35.5	35.4	35.5	36.8	38.3	38.5	38.3	38.3	38.1	37.8	38.1	38.0	2.6	24	71 135
Portugal	36.4	39.6	38.1	37.5	36.4	37.9	38.1	37.7	37.7	37.6	37.7	38.5	41.2	3.1	20	29 066
Romania	40.9	43.5	41.0	38.8	39.2	39.4	38.4	36.0	38.0	42.5	46.6	45.9	48.7	7.7	7	27 999
Slovenia	48.3	48.7	48.0	47.9	47.6	46.4	46.1	46.5	46.9	47.2	47.8	48.0	50.3	2.3	5	8 872
Slovakia	41.7	42.8	43.8	41.5	42.9	42.9	42.5	42.8	44.0	44.4	45.4	46.4	47.0	3.2	12	15 128
Finland	46.6	48.6	46.4	45.5	46.5	45.3	45.4	44.8	44.6	42.9	42.7	42.9	42.5	-3.9	18	42 345
Sweden	51.3	50.1	48.9	50.4	51.7	51.5	51.3	50.5	51.0	51.4	51.8	51.8	51.6	2.7	4	104 891
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	35.7	39.6	38.2	37.8	38.4	40.8	42.7	44.4	44.8	43.8	42.1	43.4	48.2	10.0		59 320

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	8.1	8.4	8.3	8.3	8.4	8.5	8.5	8.3	8.3	8.3	8.2	8.2	8.4	0.1		1 122 234
EA-19	8.4	8.6	8.6	8.6	8.7	8.7	8.7	8.5	8.5	8.5	8.5	8.5	8.8	0.2		997 915
Belgium	8.5	8.8	8.5	8.7	8.8	8.9	8.7	8.7	8.2	8.1	7.9	7.9	8.1	-0.4	10	37 123
Bulgaria	4.6	4.4	4.3	4.3	4.0	4.5	4.8	4.7	4.7	5.0	5.3	5.3	5.6	1.3	19	3 428
Czechia	9.4	8.9	9.2	9.3	9.4	9.4	9.2	9.1	9.4	9.6	9.9	10.0	10.2	1.0	4	21 965
Denmark	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.1	26	2 245
Germany	6.3	6.5	6.5	6.4	6.5	6.5	6.5	6.5	6.5	6.6	6.6	6.9	7.3	0.8	11	244 692
Estonia	10.8	11.5	11.2	10.2	9.8	9.9	9.8	10.1	10.1	10.3	10.4	10.6	11.1	-0.1	3	2 974
Ireland	3.4	3.3	3.1	3.3	3.0	3.1	3.2	2.5	2.6	2.6	2.5	2.6	2.2	-0.9	24	8 174
Greece	5.0	4.7	5.1	4.9	4.9	4.7	4.5	4.4	4.4	4.8	5.3	5.6	5.9	0.8	17	9 730
Spain	8.6	8.5	8.4	8.3	8.1	8.1	8.2	8.2	8.2	8.4	8.6	9.0	10.0	1.6	5	112 380
France	11.9	12.4	12.6	12.9	13.0	13.3	13.4	13.2	13.1	13.1	13.1	12.3	12.4	-0.2	1	286 384
Croatia	6.2	6.4	6.3	6.1	5.9	5.7	6.1	6.1	5.7	5.7	5.6	5.4	5.6	-0.7	20	2 804
Italy	10.2	10.5	10.4	10.3	10.3	10.2	10.0	9.7	9.3	9.4	9.6	9.8	10.0	-0.4	6	164 782
Cyprus	5.6	6.2	6.3	6.3	6.1	6.0	6.5	6.6	6.5	6.7	6.8	8.0	8.6	2.3	9	1 862
Latvia	5.7	6.7	6.4	6.3	6.1	6.2	5.8	5.9	6.0	6.0	6.4	6.7	7.0	0.6	13	2 071
Lithuania	7.9	8.4	7.5	7.2	7.2	7.2	7.5	7.8	8.2	8.3	8.5	0.7	0.7	-6.8	27	325
Luxembourg	4.2	4.6	4.5	4.5	4.5	4.4	4.3	4.3	4.3	4.4	4.5	4.5	4.6	0.1	22	2 944
Hungary	9.8	9.2	8.0	8.1	8.6	8.4	8.4	8.4	8.8	7.6	6.9	6.6	6.0	-2.0	16	8 155
Malta	2.5	2.5	2.5	2.6	2.6	2.5	2.5	2.3	2.4	2.3	2.4	2.3	2.6	0.1	23	340
Netherlands	4.5	4.6	4.7	4.8	5.1	4.9	5.4	5.1	5.2	5.2	5.3	5.4	5.7	1.0	18	45 762
Austria	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.5	9.5	9.6	9.9	0.6	7	37 530
Poland	4.8	4.8	4.8	4.8	5.1	5.1	5.1	5.1	5.3	5.3	5.3	5.3	5.5	0.7	21	28 712
Portugal	4.6	4.7	4.9	5.1	5.0	5.1	5.1	5.1	5.2	5.3	5.6	5.8	6.3	1.4	14	12 620
Romania	5.8	5.6	5.5	5.6	5.5	5.6	5.5	5.0	4.9	5.3	1.2	1.0	1.0	-4.5	25	2 092
Slovenia	6.0	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	6.1	0.4	15	2 864
Slovakia	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.5	8.7	9.1	9.4	2.7	8	8 654
Finland	8.6	8.9	8.5	8.6	8.8	8.8	8.6	8.6	8.6	7.8	7.6	7.4	7.1	-1.4	12	16 704
Sweden	11.9	11.6	11.1	11.2	11.6	11.6	11.5	11.4	11.9	12.0	12.0	11.9	11.6	0.5	2	54 917
Iceland	2.7	2.9	3.9	3.9	3.7	3.8	3.8	3.7	3.6	3.6	3.7	3.4	3.3	-0.6		619
Norway	5.2	5.8	5.7	5.6	5.7	5.8	5.9	6.2	6.3	6.1	5.9	6.3	6.6	0.9		20 885

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	21.2	22.0	22.0	21.8	21.5	21.3	21.2	20.9	20.8	20.7	20.6	20.5	20.9	-1.1		1 122 234
EA-19	21.7	22.5	22.6	22.3	21.9	21.7	21.7	21.3	21.1	21.1	21.2	21.1	21.6	-1.0		997 915
Belgium	19.2	20.2	19.5	19.5	19.4	19.2	19.1	19.3	18.5	18.1	17.7	18.2	18.6	-0.9	11	37 123
Bulgaria	15.1	16.3	16.8	16.9	15.3	16.1	16.7	16.2	16.0	16.8	17.8	17.6	18.2	1.4	12	3 428
Czechia	28.1	27.2	28.0	27.4	27.1	26.8	27.0	26.6	26.7	27.0	27.6	27.7	28.3	0.3	2	21 965
Denmark	1.1	1.1	1.2	1.4	1.4	1.5	1.4	1.4	1.5	1.4	1.6	1.5	1.5	0.3	27	2 245
Germany	16.5	16.9	17.3	16.9	16.8	16.8	16.9	16.8	16.7	16.7	16.7	17.1	18.1	0.8	13	244 692
Estonia	34.5	32.8	33.6	32.4	31.0	31.1	30.4	30.2	30.2	31.3	31.5	31.6	32.6	-1.0	1	2 974
Ireland	11.6	11.9	11.3	11.9	10.7	10.9	11.0	10.8	11.0	11.3	11.4	11.8	10.9	-0.4	23	8 174
Greece	15.9	15.1	15.8	14.3	13.5	13.1	12.4	12.0	11.4	12.3	13.3	14.1	15.1	-0.7	19	9 730
Spain	26.9	28.4	26.7	26.6	25.0	24.3	24.2	24.1	24.5	24.7	24.7	25.9	27.2	0.5	4	112 380
France	27.9	29.3	29.9	29.6	29.3	29.2	29.3	28.9	28.8	28.4	28.4	27.3	27.3	-2.6	3	286 384
Croatia	16.9	17.6	17.5	17.5	16.4	15.6	16.8	16.7	15.5	15.4	15.0	14.5	15.1	-2.4	20	2 804
Italy	24.8	25.4	25.3	25.0	23.9	23.6	23.3	22.5	22.1	22.4	23.1	23.1	23.3	-2.0	9	164 782
Cyprus	16.2	19.5	19.9	19.7	19.4	19.0	19.3	20.0	20.0	20.4	20.5	23.4	25.0	5.1	7	1 862
Latvia	20.6	24.3	22.7	21.6	20.9	21.0	19.7	19.7	19.5	19.3	20.6	21.8	22.3	-0.4	10	2 071
Lithuania	25.7	27.9	26.4	26.4	26.7	26.8	27.2	27.0	27.7	28.1	28.4	2.3	2.1	-24.3	26	325
Luxembourg	12.1	12.7	12.5	12.5	12.4	12.0	11.8	12.4	12.0	12.0	11.4	11.5	11.9	-0.6	22	2 944
Hungary	24.8	23.7	21.6	22.3	22.2	21.9	22.0	21.8	22.5	20.2	18.8	18.2	16.4	-5.2	16	8 155
Malta	8.0	8.0	8.0	8.3	8.2	8.1	7.9	7.9	7.8	7.6	7.8	7.7	8.8	0.8	24	340
Netherlands	12.5	13.1	13.2	13.4	14.3	13.7	14.5	13.8	13.6	13.4	13.7	13.8	14.4	1.2	21	45 762
Austria	21.6	22.5	22.5	22.4	22.3	22.4	22.4	22.1	22.9	22.6	22.4	22.4	23.5	1.0	8	37 530
Poland	14.0	15.3	15.4	15.0	15.9	16.0	16.0	15.9	16.0	15.4	15.0	15.1	15.3	-0.1	18	28 712
Portugal	14.6	15.9	16.1	15.9	15.8	15.1	14.8	14.9	15.2	15.5	16.1	16.8	17.9	1.8	14	12 620
Romania	21.5	22.3	20.8	19.9	19.9	20.4	19.9	17.9	18.9	21.1	4.5	3.7	3.6	-17.2	25	2 092
Slovenia	16.0	15.0	14.9	14.8	14.9	14.8	14.4	14.6	14.7	15.0	15.1	15.4	16.2	1.3	17	2 864
Slovakia	22.5	23.3	24.0	22.5	23.1	24.2	24.2	24.3	24.3	25.1	25.6	26.4	26.9	2.9	6	8 654
Finland	20.9	21.9	21.0	20.5	20.7	20.2	19.9	19.8	19.7	18.1	17.8	17.5	16.8	-4.2	15	16 704
Sweden	27.0	26.5	25.9	26.8	27.5	27.3	27.2	26.8	27.0	27.2	27.5	27.8	27.0	1.1	5	54 917
Iceland	7.9	9.3	12.0	11.6	11.0	11.0	10.2	10.4	7.2	9.7	10.1	9.8	9.0	-3.0		619
Norway	12.7	14.2	13.7	13.3	13.6	14.5	15.3	15.9	16.0	15.6	15.0	15.6	17.0	3.3		20 885

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	9.6	9.7	9.4	9.5	9.8	10.0	9.9	9.9	9.9	10.0	10.2	10.3	10.6	1.2		1 419 394
EA-19	9.6	9.7	9.5	9.6	9.9	10.1	10.0	10.0	10.0	10.1	10.1	10.2	10.6	1.1		1 204 466
Belgium	13.3	13.3	13.3	13.5	13.4	13.6	13.3	12.9	12.4	12.4	12.3	11.9	12.5	-0.8	5	57 046
Bulgaria	4.6	4.7	4.2	4.1	4.5	4.8	5.1	5.1	5.2	5.4	5.6	5.7	6.0	1.8	25	3 653
Czechia	6.9	6.4	6.5	6.7	6.8	6.9	7.0	6.7	7.1	7.3	7.8	8.0	8.4	1.9	17	18 077
Denmark	18.4	18.2	17.3	17.2	17.2	16.8	16.5	17.1	17.3	17.3	17.2	17.4	18.2	0.9	1	56 740
Germany	12.2	12.5	11.8	11.9	12.3	12.5	12.5	12.6	12.7	13.0	13.2	13.4	13.5	1.7	3	454 468
Estonia	5.6	5.4	5.3	5.2	5.3	5.4	5.6	5.5	5.6	5.4	5.2	5.2	5.5	0.2	27	1 479
Ireland	7.9	9.0	9.0	9.1	9.5	9.5	9.3	7.1	7.3	7.0	6.8	6.7	6.6	-2.4	24	24 432
Greece	7.8	7.7	7.8	8.0	9.4	8.7	8.6	8.8	9.3	9.8	9.5	9.4	10.0	2.2	13	16 506
Spain	6.8	6.6	6.9	7.1	7.1	6.9	7.1	6.7	6.7	6.7	6.9	7.1	7.9	1.0	22	88 750
France	8.3	8.3	7.9	8.1	8.5	9.0	9.0	9.0	9.1	9.1	9.1	9.0	9.1	1.2	14	209 713
Croatia	8.5	9.0	8.8	8.3	8.5	8.7	8.6	8.0	8.0	7.7	8.0	8.1	8.4	-0.4	16	4 223
Italy	8.2	8.3	8.3	8.1	8.4	8.5	8.3	8.4	8.3	8.3	8.3	8.6	9.0	0.7	15	148 556
Cyprus	4.4	4.8	4.9	5.0	5.3	4.7	4.8	4.9	4.8	4.7	4.8	5.4	5.9	1.0	26	1 276
Latvia	7.9	7.5	7.6	7.6	7.6	7.3	7.6	7.5	7.5	7.9	7.7	8.0	8.3	0.7	19	2 437
Lithuania	6.3	5.4	5.0	4.9	4.8	5.0	5.0	5.3	5.4	5.2	5.6	13.3	13.6	8.6	2	6 740
Luxembourg	9.4	9.7	9.5	9.8	9.9	10.3	10.1	10.3	10.3	10.5	11.1	11.3	11.9	2.4	7	7 625
Hungary	9.5	9.0	9.0	8.7	9.4	9.4	9.1	9.1	9.2	9.7	9.8	9.9	10.2	1.2	12	13 933
Malta	6.5	6.9	6.4	7.1	7.1	7.1	7.0	6.4	6.9	6.8	7.3	7.5	8.4	2.0	18	1 094
Netherlands	10.7	11.1	10.8	11.0	10.9	10.9	10.3	10.5	10.5	10.3	10.3	10.1	10.6	-0.2	10	84 996
Austria	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.2	11.2	11.5	11.6	11.8	0.5	8	44 777
Poland	6.7	6.3	6.3	6.6	6.7	7.2	7.2	7.3	7.4	7.7	8.0	8.1	8.1	1.8	21	42 422
Portugal	6.9	7.1	6.7	7.0	6.5	7.7	7.9	7.9	7.7	7.5	7.5	7.5	8.2	1.5	20	16 446
Romania	5.2	5.4	5.3	5.3	5.4	5.2	5.1	5.1	4.9	5.3	10.9	11.0	11.9	6.6	6	25 907
Slovenia	12.1	12.6	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.2	12.2	12.8	0.2	4	6 008
Slovakia	5.6	5.6	5.5	5.5	5.7	5.8	5.8	6.0	6.5	6.6	6.7	6.8	7.0	1.5	23	6 474
Finland	10.6	10.9	10.3	10.5	10.9	10.9	11.1	10.9	10.9	10.6	10.6	10.7	10.9	0.6	9	25 641
Sweden	10.7	10.3	9.8	9.9	10.2	10.3	10.2	10.1	10.6	10.7	10.6	10.3	10.5	0.7	11	49 974
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	9.5	10.5	10.3	10.3	10.3	10.5	10.7	11.0	11.2	11.0	10.7	11.2	12.1	1.8		38 435

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	25.0	25.5	24.9	24.8	25.0	25.1	25.0	25.0	25.0	25.1	25.4	25.7	26.4	1.5		1 419 394
EA-19	24.9	25.4	24.8	24.8	24.9	25.1	25.0	24.9	24.9	25.0	25.1	25.4	26.1	1.3		1 204 466
Belgium	30.1	30.8	30.5	30.4	29.7	29.5	29.2	28.7	28.0	27.7	27.4	27.4	28.6	-1.9	8	57 046
Bulgaria	14.9	17.6	16.4	16.1	17.4	17.0	17.8	17.6	17.7	18.1	18.9	18.8	19.4	3.0	25	3 653
Czechia	20.7	19.8	19.8	19.8	19.8	19.8	20.4	19.7	20.3	20.7	21.6	22.2	23.3	3.5	18	18 077
Denmark	41.2	40.6	38.4	38.1	37.5	36.4	33.8	36.8	37.8	37.8	38.9	37.2	38.8	0.4	3	56 740
Germany	32.0	32.3	31.7	31.5	32.0	32.5	32.6	32.4	32.5	32.9	33.1	33.4	33.7	2.0	5	454 468
Estonia	17.8	15.4	16.0	16.4	16.9	17.0	17.3	16.5	16.6	16.5	15.6	15.4	16.2	0.2	27	1 479
Ireland	27.1	31.8	32.2	32.8	33.8	32.9	32.2	30.7	30.9	30.7	30.3	30.6	32.7	0.5	6	24 432
Greece	24.6	24.9	24.1	23.4	25.9	24.1	23.6	24.1	24.0	24.8	23.8	23.8	25.7	1.6	15	16 506
Spain	21.3	22.3	22.0	22.6	21.9	20.9	20.8	19.8	19.8	19.9	19.8	20.5	21.5	-0.5	21	88 750
France	19.5	19.8	18.7	18.6	19.2	19.7	19.8	19.7	19.8	19.7	19.7	19.8	20.0	1.3	24	209 713
Croatia	23.1	24.8	24.6	23.8	23.9	23.9	23.7	21.9	21.6	20.9	21.4	21.5	22.7	-1.9	19	4 223
Italy	20.0	20.0	20.2	19.8	19.5	19.6	19.3	19.7	19.6	19.9	20.0	20.3	21.0	0.8	22	148 556
Cyprus	12.5	15.2	15.5	15.9	16.6	14.8	14.4	14.6	14.7	14.4	14.5	15.7	17.1	1.6	26	1 276
Latvia	28.2	27.3	27.0	26.1	26.0	25.0	25.6	25.0	24.4	25.5	24.8	26.0	26.2	-0.8	13	2 437
Lithuania	20.5	17.9	17.7	18.0	17.8	18.4	18.3	18.2	18.3	17.8	18.5	44.0	44.2	26.5	2	6 740
Luxembourg	26.8	26.7	26.6	27.1	27.2	28.3	28.0	29.5	29.0	28.5	28.2	28.7	30.9	4.3	7	7 625
Hungary	24.2	23.1	24.3	23.9	24.2	24.3	23.8	23.6	23.6	25.5	26.6	27.2	28.1	3.8	10	13 933
Malta	20.5	21.6	20.9	22.3	22.4	22.7	22.1	21.7	22.5	22.7	24.2	25.2	28.3	7.4	9	1 094
Netherlands	29.8	31.6	30.5	31.1	30.8	30.3	27.8	28.5	27.3	26.6	26.5	25.8	26.8	-3.7	12	84 996
Austria	27.6	27.5	27.4	27.4	27.6	27.6	27.9	27.8	26.8	26.8	27.1	27.1	28.1	0.7	11	44 777
Poland	19.7	20.2	20.0	20.6	20.9	22.4	22.4	22.4	22.3	22.7	22.8	22.9	22.7	2.7	20	42 422
Portugal	21.8	23.8	22.0	21.6	20.6	22.8	23.2	22.9	22.5	22.1	21.6	21.7	23.3	1.3	17	16 446
Romania	19.4	21.3	20.2	18.9	19.3	19.0	18.5	18.1	19.1	21.4	42.1	42.2	45.1	24.9	1	25 907
Slovenia	32.3	33.7	33.1	33.1	32.7	31.6	31.8	31.9	32.2	32.2	32.7	32.6	34.1	1.0	4	6 008
Slovakia	19.3	19.5	19.9	19.0	19.8	18.7	18.3	18.5	19.6	19.4	19.8	19.9	20.1	0.2	23	6 474
Finland	25.7	26.6	25.4	25.1	25.7	25.1	25.5	25.0	24.9	24.7	24.9	25.4	25.8	0.4	14	25 641
Sweden	24.3	23.6	23.0	23.6	24.2	24.2	24.1	23.7	24.0	24.2	24.3	24.0	24.6	1.6	16	49 974
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	23.0	25.4	24.6	24.5	24.8	26.3	27.5	28.5	28.8	28.2	27.0	27.8	31.3	6.7		38 435

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.3	2.3	2.3	2.3	2.3	2.5	0.3		336 332
EA-19	2.0	2.2	2.2	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.6	0.4		297 771
Belgium	1.9	1.9	1.9	2.0	2.0	2.0	2.1	2.1	2.1	2.1	1.9	1.9	2.0	0.1	10	9 354
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	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	1.2	1.7	0.4	13	3 677
Denmark	4.6	6.2	4.9	5.0	5.1	6.9	8.3	5.9	5.1	5.0	5.0	5.0	5.2	0.3	1	16 383
Germany	2.6	2.9	2.7	2.6	2.6	2.7	2.6	2.7	2.7	2.7	2.7	2.8	3.1	0.4	4	104 088
Estonia	0.7	1.3	1.2	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.2	1.2	1.5	0.3	17	405
Ireland	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	24	474
Greece	0.8	0.9	0.9	0.9	1.6	1.3	1.5	1.5	1.6	1.7	1.7	1.4	1.6	0.7	16	2 616
Spain	0.9	1.3	1.4	1.4	1.6	1.7	1.6	1.4	1.3	1.3	1.3	1.4	1.9	0.5	12	21 399
France	1.5	1.6	1.6	1.5	1.5	1.7	1.7	1.7	1.8	1.8	1.9	1.8	1.9	0.3	11	44 591
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	25	53
Italy	2.4	2.6	2.7	2.7	2.9	2.9	3.0	3.1	3.0	3.0	3.0	3.1	3.3	0.6	3	54 535
Cyprus	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	16
Latvia	0.1	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.1	21	116
Lithuania	0.9	1.4	1.6	1.4	1.2	1.1	1.2	1.2	1.2	1.2	1.3	1.4	1.6	0.0	15	788
Luxembourg	1.9	2.0	1.9	2.0	2.1	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.5	0.6	9	1 584
Hungary	0.8	0.4	0.4	0.3	0.3	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.3	22	185
Malta	0.9	1.1	1.0	1.1	1.2	1.2	1.2	1.1	1.2	1.3	1.3	1.2	1.4	0.4	18	179
Netherlands	3.5	3.8	3.9	4.2	4.4	4.6	4.3	4.3	4.5	4.6	4.2	4.0	4.3	0.4	2	34 130
Austria	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.6	2.7	0.1	8	10 084
Poland	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.0	20	4 312
Portugal	0.8	0.9	1.0	1.2	1.1	1.8	1.8	1.8	1.7	1.6	1.6	1.5	1.7	0.7	14	3 304
Romania	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	23	290
Slovenia	1.0	1.2	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	1.0	1.1	-0.3	19	538
Slovakia	2.3	2.7	2.2	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	2.8	0.6	7	2 542
Finland	2.1	2.4	2.3	2.4	2.5	2.7	2.8	2.9	3.0	2.9	2.9	2.9	3.0	0.7	5	7 030
Sweden	3.5	3.6	3.2	2.9	3.0	3.1	3.0	2.9	3.1	3.0	2.9	2.7	2.9	-0.3	6	13 661
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.1	1.3	1.3	1.2	1.2	1.2	1.2	1.8	1.7	1.4	1.4	1.4	1.5	0.2		4 869

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	5.2	5.8	5.8	5.7	5.8	6.0	6.1	5.9	5.9	5.8	5.7	5.8	6.3	0.5		336 332
EA-19	5.2	5.8	5.9	5.7	5.8	6.0	6.0	5.9	5.9	5.9	5.9	5.9	6.4	0.5		297 771
Belgium	4.2	4.5	4.4	4.5	4.4	4.3	4.5	4.6	4.7	4.8	4.3	4.4	4.7	0.3	13	9 354
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	3.5	3.8	4.0	3.8	3.7	3.7	4.0	3.8	3.7	3.6	3.5	3.5	4.7	0.7	12	3 677
Denmark	10.3	13.7	10.9	11.1	11.1	14.9	16.9	12.8	11.1	11.0	11.2	10.7	11.2	0.3	1	16 383
Germany	6.8	7.5	7.3	6.9	6.9	6.9	6.9	6.9	6.9	6.9	6.9	7.1	7.7	0.4	5	104 088
Estonia	2.3	3.8	3.7	3.2	2.9	2.9	2.9	3.0	3.2	3.2	3.6	3.6	4.4	0.7	16	405
Ireland	0.3	0.4	0.5	0.6	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.1	22	474
Greece	2.6	2.8	2.6	2.6	4.3	3.7	4.2	4.1	4.2	4.3	4.4	3.6	4.1	1.5	18	2 616
Spain	2.9	4.3	4.4	4.5	5.0	5.0	4.6	4.0	3.9	3.8	3.8	4.1	5.2	0.8	10	21 399
France	3.5	3.7	3.9	3.6	3.4	3.7	3.8	3.8	3.9	3.8	4.1	4.0	4.2	0.3	17	44 591
Croatia	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.3	0.0	25	53
Italy	5.8	6.2	6.5	6.5	6.7	6.8	7.1	7.2	7.2	7.2	7.2	7.4	7.7	1.2	4	54 535
Cyprus	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	16
Latvia	0.4	0.7	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.1	1.2	1.2	0.2	21	116
Lithuania	2.8	4.6	5.8	5.3	4.6	4.3	4.2	4.2	4.0	4.2	4.3	4.6	5.2	-0.6	11	788
Luxembourg	5.3	5.6	5.3	5.6	5.7	6.3	6.4	6.6	6.6	6.2	5.8	5.9	6.4	1.1	8	1 584
Hungary	2.0	1.2	1.0	0.7	0.7	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4	-0.6	24	185
Malta	2.9	3.3	3.2	3.5	3.7	3.8	3.8	3.8	4.0	4.2	4.1	4.0	4.6	1.4	15	179
Netherlands	9.6	10.7	11.1	11.8	12.3	12.6	11.7	11.7	11.7	11.9	10.8	10.1	10.8	-0.3	2	34 130
Austria	6.0	6.2	6.3	6.3	6.5	6.5	6.7	6.7	6.0	6.0	5.9	6.0	6.3	0.0	9	10 084
Poland	2.4	2.5	2.4	2.4	2.5	2.6	2.7	2.6	2.5	2.4	2.4	2.4	2.3	-0.1	20	4 312
Portugal	2.7	3.1	3.3	3.7	3.6	5.3	5.4	5.3	5.0	4.6	4.5	4.3	4.7	1.4	14	3 304
Romania	0.2	0.6	0.7	0.6	0.7	0.8	0.7	0.7	0.7	0.4	0.3	0.3	0.5	-0.2	23	290
Slovenia	2.6	3.3	3.6	3.9	4.0	3.8	3.2	3.0	2.9	2.8	2.7	2.8	3.1	-0.5	19	538
Slovakia	7.8	9.4	7.8	9.1	9.3	8.9	8.6	8.1	8.5	8.2	8.1	7.9	7.9	0.1	3	2 542
Finland	5.2	5.8	5.7	5.7	5.9	6.1	6.5	6.7	6.8	6.9	6.8	6.9	7.1	1.4	6	7 030
Sweden	8.0	8.3	7.5	6.9	7.2	7.4	7.0	6.9	7.0	6.9	6.6	6.3	6.7	-0.8	7	13 661
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.6	3.1	3.1	2.7	2.9	3.0	3.2	4.6	4.5	3.6	3.4	3.5	4.0	0.9		4 869

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	8.0	7.2	7.1	7.4	7.8	7.9	7.9	8.1	8.1	8.2	8.2	8.1	7.9	0.8		1 059 612
EA-19	8.3	7.4	7.3	7.6	8.0	8.1	8.2	8.3	8.4	8.4	8.5	8.3	8.1	0.8		927 539
Belgium	9.6	8.5	8.8	9.2	10.1	10.6	10.6	10.5	10.5	11.1	11.5	10.8	10.3	1.5	3	46 999
Bulgaria	4.9	3.9	3.6	3.6	3.8	4.2	4.4	4.5	4.6	4.7	4.7	5.0	5.0	1.4	20	3 054
Czechia	5.9	5.5	5.1	5.1	5.1	5.2	5.1	5.3	5.4	5.4	5.4	5.2	4.4	-0.7	22	9 542
Denmark	6.3	5.2	7.7	7.6	8.2	7.5	9.3	8.6	8.5	8.7	7.4	10.1	8.9	1.2	5	27 865
Germany	6.4	5.6	5.6	6.1	6.3	6.3	6.2	6.6	6.9	6.9	7.1	6.8	6.5	0.9	15	218 322
Estonia	2.7	2.7	2.3	2.1	2.3	2.6	2.6	3.0	2.5	2.3	2.8	2.6	2.7	0.4	26	714
Ireland	7.2	5.9	5.7	5.8	6.0	6.2	6.3	5.8	5.6	5.5	6.0	5.7	5.6	-0.1	18	20 749
Greece	7.0	7.1	6.6	7.6	7.5	8.0	8.3	8.4	8.9	8.3	8.4	8.2	7.3	0.7	9	12 130
Spain	8.1	7.0	6.6	6.5	7.4	7.5	7.7	8.0	7.9	8.0	8.4	7.8	7.9	1.3	8	88 084
France	10.4	9.3	9.4	10.0	10.4	10.5	10.4	10.4	10.3	10.7	10.4	10.6	10.7	1.3	2	245 501
Croatia	4.8	4.4	3.7	4.1	3.8	4.0	3.7	4.1	4.7	4.7	4.8	4.8	4.7	1.0	21	2 368
Italy	10.3	10.0	9.2	9.3	10.5	10.7	10.5	10.6	10.3	10.0	9.6	9.5	9.8	0.6	4	161 705
Cyprus	10.8	8.3	8.2	8.7	8.2	9.2	9.2	8.8	8.2	8.7	8.4	8.2	8.2	0.0	7	1 776
Latvia	4.0	2.7	2.8	3.4	3.6	3.6	3.6	3.5	3.7	3.7	3.0	2.4	2.5	-0.3	27	726
Lithuania	4.3	4.0	2.9	2.6	3.1	3.0	3.1	3.4	3.5	3.3	3.4	3.5	3.5	0.6	24	1 756
Luxembourg	9.7	9.8	10.0	9.6	9.5	9.0	8.8	9.6	10.2	11.0	12.7	12.4	11.2	1.2	1	7 164
Hungary	7.4	7.7	7.1	6.9	7.1	6.4	6.5	6.7	7.0	6.7	5.9	5.8	5.9	-1.2	16	8 012
Malta	8.9	8.8	9.1	8.2	8.4	8.6	8.8	8.5	8.9	8.7	8.1	8.1	6.9	-2.2	12	903
Netherlands	6.2	4.6	5.0	4.6	4.5	4.7	6.0	5.9	6.8	7.3	7.6	7.9	7.3	2.3	10	58 648
Austria	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.0	7.2	7.5	7.6	6.7	0.3	14	25 253
Poland	8.8	7.8	7.1	7.3	7.8	7.4	7.3	7.8	8.0	8.1	8.5	8.6	8.9	1.8	6	46 555
Portugal	7.4	6.4	6.4	7.0	7.0	7.6	7.2	7.2	7.0	7.0	7.2	7.0	6.9	0.5	13	13 757
Romania	5.1	4.4	4.1	4.6	4.1	4.2	4.8	5.1	5.1	4.3	3.7	3.9	3.3	-0.8	25	7 273
Slovenia	5.3	4.6	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	5.1	5.2	0.5	19	2 438
Slovakia	4.5	3.7	3.6	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.6	4.3	4.3	0.7	23	3 969
Finland	7.4	5.7	6.5	6.6	6.1	6.8	6.7	7.0	7.0	7.5	7.2	7.2	7.2	0.7	11	16 944
Sweden	5.6	5.5	6.1	5.7	5.2	5.4	5.6	6.2	6.3	6.2	6.0	6.0	5.8	-0.3	17	27 403
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	15.1	12.4	13.2	14.1	13.6	11.7	10.1	8.3	7.8	8.7	10.1	9.8	6.4	-6.8		20 373

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	20.9	19.0	18.8	19.2	19.7	19.8	19.9	20.4	20.5	20.6	20.5	20.3	19.7	0.9		1 059 612
EA-19	21.4	19.4	19.1	19.6	20.2	20.3	20.3	20.8	20.8	21.0	21.0	20.7	20.1	1.0		927 539
Belgium	21.8	19.6	20.2	20.8	22.2	23.0	23.2	23.4	23.9	24.8	25.7	24.8	23.6	3.4	5	46 999
Bulgaria	16.1	14.6	14.2	14.1	14.6	15.1	15.3	15.7	15.8	15.9	15.8	16.5	16.3	2.1	15	3 054
Czechia	17.7	16.9	15.5	15.1	14.7	14.8	15.1	15.6	15.5	15.2	15.1	14.6	12.3	-3.2	24	9 542
Denmark	14.0	11.6	17.0	16.9	17.8	16.1	19.0	18.6	18.6	19.1	16.6	21.5	19.0	2.0	11	27 865
Germany	16.7	14.4	14.9	16.1	16.3	16.3	16.3	17.0	17.6	17.6	17.9	17.0	16.2	1.3	16	218 322
Estonia	8.7	7.8	6.8	6.8	7.3	8.2	8.0	8.9	7.6	7.1	8.4	7.9	7.8	1.0	26	714
Ireland	24.8	21.1	20.6	20.7	21.2	21.4	21.9	24.8	23.9	24.2	26.6	26.0	27.7	7.1	2	20 749
Greece	22.0	23.2	20.3	22.3	20.7	22.2	22.7	23.0	22.8	21.1	21.1	20.8	18.9	-1.4	12	12 130
Spain	25.2	23.6	21.0	20.8	22.7	22.5	22.8	23.7	23.5	23.5	24.1	22.5	21.3	0.3	9	88 084
France	24.3	22.2	22.3	23.1	23.4	23.1	22.8	22.9	22.5	23.1	22.6	23.3	23.4	1.1	6	245 501
Croatia	13.2	12.2	10.4	11.6	10.6	11.1	10.2	11.1	12.8	12.8	12.7	12.8	12.7	2.3	21	2 368
Italy	25.1	24.2	22.3	22.5	24.3	24.9	24.4	24.8	24.5	23.8	23.0	22.6	22.9	0.6	8	161 705
Cyprus	31.0	26.2	25.8	27.3	26.0	28.8	27.2	26.5	25.2	26.4	25.2	23.8	23.8	-2.0	4	1 776
Latvia	14.5	10.0	9.7	11.5	12.3	12.2	12.1	11.9	12.1	11.8	9.8	7.9	7.8	-1.9	27	726
Lithuania	14.2	13.2	10.4	9.7	11.6	11.2	11.2	11.6	11.7	11.3	11.2	11.7	11.5	1.1	25	1 756
Luxembourg	27.6	26.9	27.9	26.5	25.9	24.8	24.5	27.4	28.7	30.0	32.4	31.4	29.1	1.2	1	7 164
Hungary	18.8	19.7	19.2	19.0	18.1	16.5	16.8	17.2	18.0	17.6	16.1	16.0	16.2	-3.0	17	8 012
Malta	28.1	27.6	29.4	25.7	26.7	27.4	27.8	28.8	29.2	29.0	26.6	27.0	23.3	-6.1	7	903
Netherlands	17.2	13.1	14.1	12.9	12.5	13.1	16.2	16.0	17.6	18.8	19.5	20.2	18.5	4.4	13	58 648
Austria	17.3	15.5	15.5	15.8	15.7	16.3	16.0	16.8	16.8	17.1	17.7	17.7	15.8	0.3	18	25 253
Poland	25.7	25.0	22.8	22.9	24.4	23.2	22.9	24.0	23.9	23.7	24.1	24.6	24.9	2.1	3	46 555
Portugal	23.3	21.6	21.0	21.7	22.0	22.4	21.0	21.0	20.5	20.5	20.9	20.1	19.5	-1.5	10	13 757
Romania	19.0	17.4	15.5	16.4	14.7	15.2	17.4	18.3	19.6	17.2	14.2	14.8	12.7	-2.8	22	7 273
Slovenia	14.2	12.3	12.4	11.9	11.5	11.3	12.1	12.2	12.4	12.8	13.2	13.6	13.8	1.4	19	2 438
Slovakia	15.5	12.9	13.0	12.3	13.1	14.2	15.0	15.4	14.7	14.0	13.5	12.6	12.3	-0.7	23	3 969
Finland	17.9	14.0	16.1	15.8	14.5	15.6	15.4	16.1	15.9	17.5	17.0	17.0	17.0	0.9	14	16 944
Sweden	12.8	12.6	14.2	13.5	12.3	12.8	13.3	14.6	14.2	14.1	13.7	14.0	13.5	-0.7	20	27 403
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	36.4	29.9	31.6	33.5	32.8	29.2	26.0	21.5	20.0	22.4	25.7	24.4	16.6	-15.0		20 373

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	3.0	2.2	2.4	2.5	2.5	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5	0.1		338 823
EA-19	3.0	2.2	2.3	2.5	2.6	2.6	2.5	2.6	2.7	2.8	2.8	2.8	2.5	0.2		287 170
Belgium	3.3	2.3	2.5	2.8	3.0	3.1	3.1	3.3	3.4	4.1	4.3	3.7	3.3	0.8	4	14 943
Bulgaria	3.1	2.3	2.0	1.9	1.9	2.1	2.1	2.3	2.3	2.4	2.3	2.4	2.2	0.2	17	1 362
Czechia	4.0	3.3	3.2	3.2	3.1	3.2	3.3	3.4	3.5	3.4	3.5	3.3	3.1	-0.1	7	6 681
Denmark	2.5	1.9	2.3	2.2	2.6	2.8	2.8	2.8	2.8	3.2	2.7	3.1	2.6	0.3	13	8 106
Germany	2.5	1.9	2.0	2.4	2.5	2.4	2.4	2.4	2.7	2.7	2.8	2.6	2.2	0.2	18	74 365
Estonia	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.1	1.7	1.5	2.0	1.8	1.7	0.4	24	450
Ireland	2.8	2.3	2.4	2.2	2.3	2.4	2.4	2.6	2.8	2.8	3.2	3.1	3.2	0.8	6	12 048
Greece	2.1	2.5	2.6	2.1	1.1	1.2	1.9	2.2	2.5	2.0	2.2	2.2	1.2	-1.4	26	1 999
Spain	2.8	2.2	1.8	1.8	2.1	2.0	2.0	2.2	2.2	2.2	2.5	2.1	2.0	0.2	21	22 062
France	3.0	1.8	2.5	2.8	2.8	2.9	2.8	2.8	2.8	3.1	2.9	3.0	2.9	0.4	11	67 440
Croatia	2.9	2.5	1.9	2.3	2.0	2.0	1.7	1.8	2.2	2.3	2.2	2.3	2.3	0.4	15	1 143
Italy	3.6	2.9	2.8	2.7	2.9	3.1	2.7	2.7	2.6	2.5	2.4	2.5	2.5	-0.3	14	40 762
Cyprus	6.4	5.9	5.5	6.2	5.7	6.5	6.4	5.8	5.5	5.8	5.8	5.7	5.9	0.4	1	1 263
Latvia	3.0	1.5	1.0	1.4	1.6	1.6	1.5	1.6	1.7	1.6	1.1	0.2	0.7	-0.3	27	213
Lithuania	2.7	1.8	1.0	0.8	1.3	1.4	1.4	1.5	1.6	1.5	1.5	1.6	1.6	0.6	25	780
Luxembourg	5.0	5.3	5.4	4.8	4.9	4.5	4.1	4.2	4.4	5.0	6.3	6.0	4.8	-0.6	2	3 080
Hungary	4.3	4.1	2.9	2.9	3.1	3.2	3.4	3.6	4.1	3.8	3.1	3.1	3.0	0.1	9	4 100
Malta	5.9	5.9	5.6	5.3	5.7	6.0	5.9	5.9	6.1	6.1	5.3	5.4	4.6	-1.0	3	604
Netherlands	3.3	2.1	2.3	2.2	2.1	2.1	2.5	2.7	3.3	3.3	3.5	3.7	3.1	0.8	8	24 694
Austria	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	2.1	0.1	19	8 035
Poland	2.7	2.2	1.9	2.0	2.1	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	0.4	16	11 900
Portugal	3.5	2.8	2.7	3.1	2.8	3.3	2.8	3.1	3.0	3.2	3.3	3.1	2.8	0.1	12	5 540
Romania	2.9	2.3	2.1	2.3	1.9	2.0	2.1	2.3	2.2	2.0	2.1	2.1	1.9	-0.2	23	4 127
Slovenia	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	1.9	0.1	22	914
Slovakia	3.3	2.7	2.6	2.6	2.5	3.1	3.5	3.8	3.7	3.6	3.5	3.3	3.2	0.6	5	2 990
Finland	3.3	1.9	2.4	2.6	2.1	2.3	1.9	2.2	2.2	2.7	2.5	2.5	2.1	-0.3	20	4 989
Sweden	2.6	2.6	3.1	2.9	2.4	2.6	2.6	2.9	2.9	2.9	3.0	3.1	3.0	-0.1	10	14 235
Iceland	1.9	1.6	1.0	1.8	1.9	2.1	3.2	2.3	2.5	3.1	2.4	2.1	2.2	1.2		419
Norway	5.9	5.0	5.3	5.4	5.2	4.4	4.0	2.9	3.1	3.1	3.7	3.8	2.6	-2.7		8 279

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	7.7	5.8	6.2	6.5	6.5	6.5	6.3	6.5	6.8	7.0	7.0	6.9	6.3	0.1		338 823
EA-19	7.7	5.7	6.1	6.4	6.5	6.5	6.3	6.5	6.7	6.9	7.0	6.9	6.2	0.1		287 170
Belgium	7.5	5.4	5.8	6.4	6.6	6.7	6.8	7.3	7.7	9.1	9.6	8.5	7.5	1.7	10	14 943
Bulgaria	10.1	8.5	7.7	7.6	7.2	7.4	7.4	7.8	8.0	8.0	7.9	7.8	7.2	-0.5	11	1 362
Czechia	12.0	10.3	9.7	9.3	9.0	9.2	9.7	9.9	9.9	9.7	9.6	9.3	8.6	-1.1	6	6 681
Denmark	5.7	4.2	5.0	4.8	5.7	6.0	5.7	6.0	6.2	7.1	6.2	6.6	5.5	0.5	18	8 106
Germany	6.6	4.8	5.5	6.3	6.6	6.2	6.1	6.1	6.8	6.8	7.0	6.6	5.5	0.0	19	74 365
Estonia	5.1	5.2	4.0	3.8	4.4	5.5	5.4	6.2	5.1	4.7	6.1	5.5	4.9	0.9	25	450
Ireland	9.6	8.3	8.5	7.9	8.1	8.3	8.3	11.4	11.7	12.3	14.4	14.1	16.1	7.6	2	12 048
Greece	6.7	8.2	7.9	6.1	3.0	3.2	5.2	5.9	6.5	5.0	5.6	5.6	3.1	-4.8	26	1 999
Spain	8.6	7.4	5.9	5.7	6.6	6.0	5.9	6.5	6.6	6.6	7.1	5.9	5.3	-0.6	20	22 062
France	7.0	4.2	5.9	6.4	6.4	6.4	6.2	6.1	6.0	6.6	6.2	6.6	6.4	0.5	14	67 440
Croatia	7.8	7.0	5.3	6.6	5.5	5.5	4.8	5.1	5.9	6.1	6.0	6.1	6.1	0.8	16	1 143
Italy	8.7	7.0	6.8	6.6	6.8	7.2	6.4	6.4	6.1	6.1	5.7	5.9	5.8	-1.0	17	40 762
Cyprus	18.4	18.5	17.4	19.5	18.1	20.5	18.9	17.6	17.1	17.7	17.4	16.5	16.9	-0.5	1	1 263
Latvia	10.7	5.6	3.4	4.9	5.6	5.5	5.2	5.3	5.4	5.1	3.4	0.5	2.3	-1.1	27	213
Lithuania	8.9	6.0	3.5	3.0	4.8	5.1	5.0	5.3	5.4	5.1	5.1	5.1	5.1	1.6	22	780
Luxembourg	14.2	14.6	15.2	13.4	13.3	12.4	11.4	12.1	12.3	13.6	16.0	15.2	12.5	-2.7	4	3 080
Hungary	11.1	10.4	7.9	7.9	7.9	8.3	8.8	9.2	10.5	9.9	8.5	8.4	8.3	0.4	7	4 100
Malta	18.5	18.4	18.0	16.8	18.1	19.2	18.6	19.8	20.1	20.3	17.4	18.2	15.6	-2.4	3	604
Netherlands	9.1	6.0	6.4	6.1	5.9	5.9	6.9	7.4	8.7	8.5	9.0	9.4	7.8	1.4	9	24 694
Austria	6.1	4.3	4.8	5.1	5.0	5.2	5.1	5.3	5.8	6.0	6.6	6.5	5.0	0.2	23	8 035
Poland	7.8	7.1	6.2	6.4	6.5	5.6	5.5	5.7	5.5	5.7	5.9	6.3	6.4	0.2	15	11 900
Portugal	11.2	9.3	9.1	9.7	8.7	9.6	8.3	9.1	8.9	9.4	9.6	9.0	7.9	-1.2	8	5 540
Romania	10.7	9.0	7.8	8.1	6.8	7.4	7.7	8.4	8.6	8.1	8.0	8.1	7.2	-0.6	12	4 127
Slovenia	6.6	4.8	4.8	4.4	3.2	3.2	3.8	3.9	4.2	4.8	5.2	5.3	5.2	0.4	21	914
Slovakia	11.4	9.3	9.4	8.8	8.8	9.9	11.0	11.8	11.1	10.8	10.3	9.5	9.3	-0.1	5	2 990
Finland	8.1	4.7	6.0	6.2	4.9	5.4	4.4	4.9	5.0	6.3	6.0	6.0	5.0	-1.0	24	4 989
Sweden	5.9	6.0	7.2	7.0	5.8	6.2	6.1	6.8	6.5	6.7	6.9	7.3	7.0	-0.2	13	14 235
Iceland	5.5	5.3	3.0	5.3	5.5	6.0	8.7	6.5	4.9	8.2	6.5	6.0	6.1	3.1		419
Norway	14.3	12.1	12.7	12.9	12.6	11.0	10.3	7.6	7.9	8.0	9.3	9.5	6.7	-6.0		8 279

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.8	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		123 222
EA-19	0.8	0.7	0.6	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.3		105 768
Belgium	0.4	0.3	0.2	0.2	0.4	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.3	0.1	21	1 543
Bulgaria	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.2	19	238
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	25	248
Denmark	0.1	-0.2	1.9	1.9	2.2	1.1	2.8	1.5	2.0	1.9	1.0	3.1	2.5	0.6	1	7 730
Germany	0.8	0.6	0.4	0.5	0.4	0.5	0.6	0.7	0.7	0.6	0.7	0.7	0.7	0.3	11	23 292
Estonia	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.2	0.4	0.3	20	96
Ireland	1.3	0.9	0.7	0.7	0.8	0.7	0.7	0.9	0.7	0.6	0.6	0.6	0.6	-0.1	15	2 137
Greece	1.4	1.2	1.3	1.4	1.8	1.9	1.8	1.3	1.4	1.4	1.4	1.2	1.3	0.0	5	2 157
Spain	0.9	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.8	0.9	1.0	1.0	1.0	0.3	8	11 026
France	1.0	1.0	1.1	1.3	1.7	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.6	0.5	2	35 737
Croatia	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.7	0.7	0.7	0.7	0.7	0.7	0.4	12	342
Italy	1.3	1.2	1.0	1.0	1.2	1.3	1.4	1.4	1.3	1.3	1.1	1.3	1.4	0.4	4	22 451
Cyprus	1.6	0.4	0.5	0.4	0.3	0.2	0.3	0.3	0.4	0.6	0.6	0.5	0.4	-0.1	18	89
Latvia	0.0	0.0	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.7	0.1	-0.1	23	44
Lithuania	0.5	0.8	0.5	0.5	0.6	0.6	0.5	0.6	0.7	0.7	0.8	0.9	0.8	0.3	9	403
Luxembourg	1.6	1.3	1.4	1.5	1.4	1.1	1.2	1.4	1.5	1.4	1.6	1.4	1.3	-0.1	6	820
Hungary	0.4	1.0	0.7	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	-0.1	16	782
Malta	0.3	0.4	0.3	0.4	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.1	-0.2	24	18
Netherlands	-1.1	-1.2	-1.1	-1.1	-1.0	-1.0	-0.8	-0.7	-0.6	-0.5	-0.4	-0.3	-0.2	0.9	27	- 1 843
Austria	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	0.8	0.8	0.7	-0.2	10	2 744
Poland	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	22	1 389
Portugal	1.0	1.0	0.7	0.9	1.1	1.2	1.2	0.9	0.7	0.6	0.6	0.6	0.6	-0.1	13	1 253
Romania	0.9	0.8	0.6	0.7	0.6	0.6	0.9	1.1	1.4	1.2	0.7	0.8	0.6	0.0	17	1 244
Slovenia	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.6	0.3	14	272
Slovakia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	69
Finland	1.2	0.9	1.1	1.1	1.0	1.1	1.3	1.5	1.4	1.4	1.4	1.3	1.5	0.4	3	3 463
Sweden	1.1	1.0	1.1	1.0	0.9	0.9	1.3	1.5	1.6	1.6	1.3	1.3	1.2	0.1	7	5 481
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	0.7	0.9	1.0	0.9	0.9	1.0	1.0	1.3	1.2	1.2	1.2	1.2	1.3	0.3		4 107

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.0	1.8	1.7	1.9	2.1	2.1	2.3	2.3	2.2	2.2	2.2	2.4	2.3	0.6		123 222
EA-19	2.1	1.9	1.7	1.8	2.1	2.1	2.2	2.3	2.2	2.2	2.2	2.3	2.3	0.6		105 768
Belgium	0.9	0.6	0.4	0.5	1.0	1.6	1.5	1.3	1.3	1.1	1.1	1.0	0.8	0.4	21	1 543
Bulgaria	0.8	0.9	0.8	0.9	0.8	1.1	1.1	1.1	1.1	1.6	1.3	1.2	1.3	0.5	18	238
Czechia	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.1	25	248
Denmark	0.3	-0.4	4.2	4.2	4.7	2.4	5.8	3.3	4.4	4.1	2.2	6.7	5.3	1.1	1	7 730
Germany	2.0	1.6	1.1	1.3	1.2	1.3	1.5	1.7	1.7	1.6	1.6	1.8	1.7	0.6	14	23 292
Estonia	0.6	0.2	0.3	0.4	0.3	0.3	0.3	0.5	0.4	0.4	0.4	0.6	1.0	0.7	20	96
Ireland	4.4	3.1	2.6	2.6	2.7	2.6	2.6	3.7	2.9	2.8	2.9	2.9	2.9	0.3	7	2 137
Greece	4.3	4.1	3.9	4.2	4.9	5.4	5.0	3.7	3.5	3.6	3.6	3.1	3.4	-0.5	4	2 157
Spain	3.0	2.8	2.3	2.5	2.5	2.5	2.6	2.5	2.5	2.6	2.9	2.9	2.7	0.4	9	11 026
France	2.2	2.3	2.5	3.0	3.8	3.4	3.2	3.2	3.1	3.0	3.3	3.4	3.4	0.9	3	35 737
Croatia	0.8	0.9	0.9	0.8	1.0	1.2	1.3	1.8	1.9	2.0	1.9	2.0	1.8	0.9	12	342
Italy	3.1	2.9	2.5	2.4	2.8	3.0	3.3	3.4	3.2	3.0	2.7	3.0	3.2	0.7	6	22 451
Cyprus	4.7	1.4	1.5	1.3	1.1	0.6	0.8	0.8	1.2	1.9	1.8	1.6	1.2	-0.3	19	89
Latvia	0.0	0.0	0.7	0.9	0.9	1.0	1.1	1.0	1.1	1.4	1.3	2.3	0.5	-0.2	24	44
Lithuania	1.6	2.6	1.8	1.9	2.1	2.1	2.0	2.2	2.3	2.5	2.5	2.9	2.6	0.8	10	403
Luxembourg	4.4	3.7	3.9	4.3	3.9	3.2	3.3	4.1	4.2	3.9	4.1	3.5	3.3	-0.6	5	820
Hungary	1.1	2.6	1.9	1.4	1.2	1.2	1.2	1.2	1.2	1.3	1.5	1.6	1.6	-0.3	16	782
Malta	1.1	1.2	1.0	1.1	0.9	0.9	0.7	1.0	0.7	0.7	0.6	0.5	0.5	-0.5	23	18
Netherlands	-3.0	-3.5	-3.1	-3.1	-2.8	-2.8	-2.2	-1.9	-1.6	-1.2	-1.1	-0.7	-0.6	2.5	27	- 1 843
Austria	3.0	2.5	2.2	2.1	2.0	2.0	2.0	2.5	1.7	1.9	2.0	1.9	1.7	-0.5	15	2 744
Poland	1.0	0.8	0.9	0.9	1.0	1.1	0.8	0.8	0.8	0.8	0.8	0.8	0.7	-0.2	22	1 389
Portugal	3.0	3.2	2.3	2.8	3.6	3.5	3.4	2.6	2.0	1.7	1.7	1.6	1.8	-0.5	13	1 253
Romania	3.2	3.2	2.4	2.4	2.3	2.2	3.4	4.1	5.2	4.8	2.9	2.9	2.2	-0.2	11	1 244
Slovenia	1.3	0.9	0.9	0.8	1.1	0.8	0.9	1.0	1.0	1.1	1.3	1.5	1.5	0.6	17	272
Slovakia	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	69
Finland	2.9	2.1	2.7	2.6	2.3	2.6	3.1	3.5	3.1	3.2	3.3	3.2	3.5	0.8	2	3 463
Sweden	2.6	2.3	2.7	2.3	2.1	2.2	3.0	3.6	3.5	3.6	3.1	3.0	2.7	0.0	8	5 481
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	1.8	2.2	2.3	2.3	2.3	2.5	2.6	3.4	3.0	3.1	2.9	3.0	3.3	1.0		4 107

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.1	2.0	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.1	2.1	2.0	2.0	0.0		268 278
EA-19	2.2	2.1	2.1	2.1	2.2	2.2	2.2	2.2	2.1	2.2	2.2	2.1	2.1	0.0		236 363
Belgium	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.6	2.5	2.6	0.3	4	11 878
Bulgaria	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.0	15	472
Czechia	1.1	1.4	1.1	1.1	1.1	1.1	1.0	1.0	1.1	1.0	1.1	1.1	0.7	-0.4	16	1 557
Denmark	0.8	0.7	0.8	0.8	0.7	0.8	0.9	0.9	0.9	0.9	0.9	0.9	1.0	0.2	12	3 050
Germany	2.1	2.1	2.1	2.1	2.2	2.3	2.2	2.3	2.3	2.4	2.4	2.2	2.1	0.0	6	70 507
Estonia	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	26	30
Ireland	1.1	1.1	1.0	1.0	1.0	1.0	1.0	0.8	0.9	0.8	0.8	0.7	0.6	-0.4	21	2 170
Greece	0.8	0.8	0.6	0.9	1.0	0.8	0.8	0.7	0.8	0.8	0.9	0.8	0.9	0.3	13	1 456
Spain	1.6	1.5	1.5	1.5	1.6	1.6	1.7	1.6	1.6	1.7	1.7	1.6	1.8	0.3	9	19 690
France	2.1	2.1	2.2	2.0	1.9	2.0	2.0	1.9	1.8	1.8	1.8	1.8	1.8	-0.4	8	41 024
Croatia	0.4	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.6	0.6	0.6	0.6	0.6	0.2	22	289
Italy	3.5	3.2	3.2	3.2	3.4	3.3	3.2	3.4	3.3	3.2	3.2	3.1	3.2	0.0	2	52 150
Cyprus	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.7	0.2	17	144
Latvia	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.1	24	84
Lithuania	0.5	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.1	18	324
Luxembourg	0.5	0.6	0.6	0.6	0.5	0.6	0.6	0.6	0.6	0.7	0.6	0.8	0.8	0.2	14	515
Hungary	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.6	0.1	19	887
Malta	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	1.0	0.9	1.0	0.0	11	133
Netherlands	2.3	2.2	2.3	2.2	2.0	2.2	2.5	2.2	2.2	2.6	2.6	2.7	2.5	0.2	5	19 771
Austria	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	2.6	0.2	3	9 992
Poland	4.1	3.7	3.3	3.4	3.8	3.6	3.5	3.8	3.9	3.9	4.2	4.3	4.5	1.2	1	23 568
Portugal	0.4	0.4	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	-0.1	20	1 281
Romania	0.4	0.4	0.4	0.7	0.5	0.5	0.5	0.5	0.4	0.3	0.1	0.2	0.1	-0.3	25	316
Slovenia	1.5	1.5	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.6	0.1	10	763
Slovakia	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-0.1	27	31
Finland	1.7	1.8	1.8	1.7	1.8	1.8	2.0	1.9	1.8	1.8	1.7	1.7	1.9	0.1	7	4 421
Sweden	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	-0.2	23	1 776
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	0.9	1.0	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.1	0.1		3 369

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	5.4	5.3	5.4	5.2	5.2	5.2	5.2	5.2	5.1	5.2	5.2	5.1	5.0	-0.4		268 278
EA-19	5.6	5.5	5.6	5.5	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.4	5.2	-0.5		236 363
Belgium	5.0	5.2	5.2	5.1	5.0	5.1	5.3	5.4	5.4	5.4	5.8	5.7	6.0	0.8	5	11 878
Bulgaria	2.4	2.5	3.0	3.0	3.0	2.7	2.7	2.7	2.5	2.5	2.6	2.5	2.5	-0.5	13	472
Czechia	3.3	4.2	3.2	3.3	3.2	3.1	2.8	3.0	3.0	2.9	3.0	3.1	2.0	-1.2	18	1 557
Denmark	1.8	1.6	1.7	1.7	1.6	1.7	1.8	2.0	2.0	2.0	2.1	2.0	2.1	0.4	17	3 050
Germany	5.4	5.4	5.7	5.7	5.8	5.9	5.7	5.9	5.8	6.0	6.0	5.4	5.2	-0.5	6	70 507
Estonia	0.7	0.7	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	-0.3	26	30
Ireland	3.8	3.8	3.8	3.8	3.5	3.6	3.5	3.4	3.7	3.4	3.4	3.3	2.9	-0.9	12	2 170
Greece	2.6	2.5	1.8	2.6	2.6	2.2	2.1	2.0	2.0	2.2	2.2	2.1	2.3	0.5	14	1 456
Spain	4.9	5.0	4.8	4.8	4.8	4.8	4.9	4.9	4.9	4.9	4.8	4.7	4.8	0.0	7	19 690
France	5.0	5.1	5.1	4.5	4.3	4.4	4.3	4.2	4.0	3.8	3.9	4.0	3.9	-1.2	10	41 024
Croatia	1.2	1.1	1.0	0.9	0.9	1.1	0.8	0.8	1.7	1.6	1.6	1.5	1.6	0.6	22	289
Italy	8.5	7.7	7.8	7.8	7.9	7.6	7.5	7.8	7.7	7.6	7.7	7.3	7.4	-0.4	2	52 150
Cyprus	1.3	1.6	1.6	1.6	1.7	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.9	0.3	19	144
Latvia	0.5	0.6	0.9	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.9	0.9	0.9	0.0	23	84
Lithuania	1.5	1.9	2.2	2.1	2.0	1.9	1.9	1.8	1.9	1.9	1.9	2.0	2.1	-0.1	15	324
Luxembourg	1.3	1.7	1.6	1.7	1.5	1.7	1.8	1.8	1.8	1.8	1.4	1.9	2.1	0.5	16	515
Hungary	1.5	1.5	1.3	1.4	1.3	1.3	1.3	1.4	1.4	1.6	1.7	1.8	1.8	0.5	21	887
Malta	3.2	3.3	3.1	3.1	3.1	3.0	2.9	3.0	3.0	3.0	3.2	3.1	3.4	0.3	11	133
Netherlands	6.5	6.3	6.6	6.1	5.7	6.1	6.7	6.0	5.8	6.8	6.8	7.0	6.2	-0.4	4	19 771
Austria	5.8	6.1	5.9	5.9	5.8	5.9	6.1	6.2	6.4	6.5	6.5	6.7	6.3	0.4	3	9 992
Poland	11.9	11.9	10.4	10.6	11.7	11.2	11.0	11.6	11.6	11.5	12.0	12.2	12.6	2.2	1	23 568
Portugal	1.4	1.4	2.3	2.2	2.1	2.1	2.0	1.8	1.8	1.7	1.7	1.7	1.8	-0.5	20	1 281
Romania	1.5	1.6	1.7	2.5	1.9	1.9	1.8	1.7	1.7	1.1	0.5	0.7	0.6	-1.1	25	316
Slovenia	4.0	4.1	3.9	3.9	4.1	4.1	4.2	4.2	4.1	4.0	3.9	3.9	4.3	0.4	9	763
Slovakia	1.1	0.4	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.1	-0.3	27	31
Finland	4.2	4.4	4.5	4.2	4.3	4.2	4.6	4.3	4.2	4.1	4.0	4.0	4.4	-0.1	8	4 421
Sweden	1.5	1.4	1.4	1.3	1.2	1.1	1.1	1.0	1.0	0.9	0.9	0.8	0.9	-0.5	24	1 776
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:		
Norway	2.2	2.5	2.4	2.4	2.3	2.4	2.5	2.6	2.6	2.6	2.4	2.4	2.7	0.3		3 369

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.2	2.3	2.1	2.2	2.3	2.4	2.4	2.5	2.5	2.5	2.4	2.4	2.5	0.4		329 289
EA-19	2.3	2.4	2.2	2.3	2.4	2.5	2.6	2.6	2.6	2.6	2.6	2.6	2.5	0.4		298 237
Belgium	3.7	3.6	3.8	3.9	4.3	4.4	4.4	4.3	4.2	4.1	4.1	4.1	4.1	0.3	3	18 635
Bulgaria	0.9	0.7	0.7	0.7	0.9	1.1	1.2	1.2	1.3	1.1	1.2	1.5	1.6	0.9	13	983
Czechia	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.5	-0.3	27	1 057
Denmark	2.8	2.8	2.7	2.8	2.7	2.8	2.8	3.4	2.8	2.7	2.7	2.9	2.9	0.2	6	8 979
Germany	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.3	1.3	1.3	1.3	1.3	1.5	0.5	14	50 158
Estonia	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	-0.2	25	139
Ireland	2.0	1.7	1.6	1.8	1.9	2.0	2.2	1.5	1.3	1.3	1.4	1.3	1.2	-0.4	20	4 395
Greece	2.6	2.6	2.2	3.2	3.7	4.1	3.8	4.2	4.2	4.1	3.9	3.9	3.9	1.7	4	6 519
Spain	2.8	2.5	2.5	2.4	2.9	3.0	3.2	3.3	3.2	3.2	3.2	3.1	3.1	0.6	5	35 306
France	4.3	4.5	3.7	4.0	4.0	4.1	4.1	4.3	4.3	4.5	4.3	4.2	4.4	0.7	1	101 300
Croatia	1.2	1.2	1.1	1.2	1.1	1.2	1.2	1.3	1.2	1.1	1.2	1.2	1.2	0.1	18	595
Italy	1.9	2.7	2.2	2.3	2.9	3.0	3.1	3.1	3.2	3.0	2.8	2.7	2.8	0.6	8	46 342
Cyprus	2.3	1.5	1.7	1.5	1.7	2.0	2.0	2.2	1.7	1.7	1.5	1.4	1.3	-0.4	16	280
Latvia	0.9	1.0	1.3	1.4	1.5	1.5	1.5	1.4	1.5	1.4	1.3	1.3	1.3	0.0	15	385
Lithuania	0.7	0.8	0.8	0.8	0.7	0.6	0.6	0.7	0.6	0.5	0.5	0.5	0.5	-0.3	26	250
Luxembourg	2.7	2.5	2.6	2.6	2.6	2.7	2.9	3.3	3.7	3.9	4.3	4.2	4.3	1.7	2	2 750
Hungary	2.0	2.0	3.0	3.0	3.0	2.2	2.1	2.1	1.9	1.8	1.6	1.5	1.6	-1.4	12	2 243
Malta	1.7	1.5	2.2	1.5	1.5	1.4	1.8	1.5	1.6	1.5	1.6	1.5	1.1	-1.1	21	148
Netherlands	1.7	1.5	1.5	1.4	1.3	1.4	1.8	1.6	1.8	1.8	1.9	1.8	2.0	0.5	9	16 026
Austria	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.2	1.1	1.1	1.1	1.2	0.1	19	4 482
Poland	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.9	2.0	2.0	1.9	1.8	1.9	0.3	10	9 699
Portugal	2.4	2.3	2.2	2.3	2.4	2.5	2.5	2.6	2.7	2.6	2.7	2.7	2.8	0.6	7	5 682
Romania	1.0	0.9	1.0	1.0	1.0	1.0	1.3	1.2	1.1	0.8	0.7	0.8	0.7	-0.3	24	1 586
Slovenia	0.9	0.9	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.0	-0.1	22	489
Slovakia	0.8	0.9	0.8	0.8	1.0	1.1	1.1	1.0	1.0	1.0	0.9	0.9	1.0	0.2	23	880
Finland	1.1	1.1	1.2	1.2	1.2	1.4	1.5	1.5	1.5	1.7	1.5	1.6	1.7	0.5	11	4 071
Sweden	1.2	1.2	1.3	1.2	1.3	1.4	1.3	1.3	1.4	1.3	1.2	1.2	1.2	-0.1	17	5 910
Iceland	3.1	2.6	2.8	2.8	3.1	3.1	4.6	3.7	18.1	3.0	3.0	3.0	3.4	0.6		648
Norway	7.5	5.4	6.0	6.7	6.5	5.3	4.1	3.0	2.6	3.4	4.3	3.8	1.5	-4.5		4 618

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	5.8	6.1	5.5	5.7	5.9	6.0	6.1	6.3	6.3	6.2	6.0	6.0	6.1	0.6		329 289
EA-19	6.0	6.3	5.7	5.8	6.2	6.3	6.4	6.6	6.6	6.5	6.3	6.2	6.5	0.8		298 237
Belgium	8.4	8.4	8.7	8.9	9.5	9.5	9.5	9.5	9.4	9.2	9.2	9.5	9.3	0.6	4	18 635
Bulgaria	2.8	2.6	2.7	2.6	3.6	3.8	4.1	4.1	4.3	3.8	4.0	5.0	5.2	2.5	10	983
Czechia	2.2	2.1	2.3	2.2	2.2	2.3	2.3	2.4	2.3	2.2	2.1	2.0	1.4	-0.9	27	1 057
Denmark	6.3	6.2	6.1	6.2	5.8	6.1	5.7	7.3	6.0	5.9	6.1	6.2	6.1	0.0	8	8 979
Germany	2.7	2.6	2.7	2.8	2.8	2.9	3.0	3.3	3.3	3.2	3.2	3.3	3.7	1.0	18	50 158
Estonia	2.2	1.7	2.0	2.0	2.1	2.0	1.8	1.8	1.7	1.6	1.5	1.5	1.5	-0.5	26	139
Ireland	7.0	5.9	5.8	6.5	6.9	6.9	7.5	6.4	5.7	5.7	6.1	5.8	5.9	0.1	9	4 395
Greece	8.3	8.5	6.7	9.3	10.1	11.4	10.4	11.4	10.7	10.3	9.8	9.9	10.1	3.4	2	6 519
Spain	8.8	8.5	8.1	7.8	8.8	9.2	9.5	9.8	9.6	9.3	9.2	8.9	8.5	0.4	5	35 306
France	10.1	10.6	8.8	9.2	9.0	8.9	9.0	9.3	9.4	9.6	9.2	9.3	9.6	0.8	3	101 300
Croatia	3.4	3.3	3.1	3.3	3.2	3.3	3.3	3.4	3.3	3.1	3.2	3.2	3.2	0.1	19	595
Italy	4.7	6.6	5.3	5.7	6.8	7.0	7.2	7.3	7.5	7.1	6.8	6.4	6.6	1.3	7	46 342
Cyprus	6.5	4.8	5.2	4.8	5.2	6.3	6.1	6.5	5.3	5.3	4.4	4.0	3.8	-1.4	17	280
Latvia	3.3	3.8	4.7	4.9	5.1	5.0	5.1	4.8	4.8	4.6	4.3	4.2	4.1	-0.6	14	385
Lithuania	2.2	2.7	2.9	2.8	2.8	2.2	2.3	2.3	2.0	1.8	1.7	1.7	1.6	-1.3	25	250
Luxembourg	7.6	6.9	7.2	7.1	7.2	7.5	8.0	9.4	10.3	10.7	10.9	10.7	11.2	4.0	1	2 750
Hungary	5.2	5.3	8.2	8.3	7.7	5.8	5.5	5.4	4.8	4.7	4.4	4.2	4.5	-3.7	13	2 243
Malta	5.2	4.8	7.2	4.7	4.6	4.4	5.6	5.1	5.4	5.0	5.4	5.2	3.8	-3.4	16	148
Netherlands	4.7	4.4	4.3	3.8	3.7	3.9	4.7	4.5	4.7	4.8	4.8	4.6	5.0	0.7	12	16 026
Austria	2.4	2.5	2.6	2.8	2.9	3.2	2.8	2.8	2.8	2.6	2.6	2.6	2.8	0.2	21	4 482
Poland	5.0	5.2	5.2	5.1	5.2	5.4	5.6	5.8	6.1	5.7	5.4	5.3	5.2	0.0	11	9 699
Portugal	7.7	7.7	7.3	7.1	7.6	7.3	7.3	7.5	7.8	7.7	7.9	7.8	8.1	0.8	6	5 682
Romania	3.6	3.6	3.7	3.4	3.8	3.8	4.6	4.1	4.1	3.3	2.8	3.1	2.8	-0.9	23	1 586
Slovenia	2.3	2.4	2.8	2.7	3.0	3.3	3.2	3.1	3.0	3.0	2.8	2.9	2.8	0.0	22	489
Slovakia	2.7	3.0	2.9	2.8	3.6	3.6	3.4	3.0	3.0	2.8	2.7	2.7	2.7	-0.2	24	880
Finland	2.7	2.8	2.9	2.8	2.9	3.3	3.4	3.5	3.5	3.9	3.7	3.9	4.1	1.2	15	4 071
Sweden	2.8	2.9	3.0	2.9	3.1	3.3	3.1	3.1	3.2	3.0	2.9	2.9	2.9	-0.1	20	5 910
Iceland	8.9	8.3	8.7	8.4	9.0	9.0	12.4	10.6	36.1	8.1	8.2	8.7	9.5	0.8		648
Norway	18.1	13.2	14.2	15.9	15.7	13.2	10.6	7.8	6.6	8.7	11.0	9.5	3.8	-10.4		4 618

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

Data extracted December 2021

Table 63: Environmental taxes as % of GDP - Total

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.3	2.4	2.4	2.4	2.4	2.5	2.5	2.4	2.5	2.4	2.4	2.4	2.2	-0.2		299 892
EA-19	2.2	2.3	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.4	2.3	-0.1		252 221
Belgium	2.3	2.4	2.4	2.6	2.5	2.5	2.5	2.5	2.7	2.7	2.7	2.6	2.5	0.1	11	11 602
Bulgaria	3.3	2.8	2.7	2.7	2.6	2.9	2.8	3.0	3.0	2.8	2.6	3.0	3.0	0.3	7	1 859
Czechia	2.2	2.3	2.3	2.3	2.2	2.1	2.1	2.1	2.1	2.0	2.0	2.0	1.9	-0.4	22	4 148
Denmark	4.2	4.0	4.0	4.0	4.0	4.1	4.0	4.0	3.9	3.7	3.6	3.3	3.2	-0.8	3	9 892
Germany	2.2	2.3	2.2	2.2	2.1	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	-0.5	25	57 528
Estonia	2.3	2.9	2.9	2.7	2.7	2.6	2.7	2.7	3.0	2.9	2.7	3.2	2.4	-0.5	13	657
Ireland	2.3	2.3	2.5	2.5	2.4	2.5	2.4	1.9	1.9	1.8	1.6	1.4	1.2	-1.3	27	4 527
Greece	2.1	2.1	2.7	3.0	3.3	3.7	3.7	3.8	3.8	4.0	3.8	3.9	3.8	1.1	1	6 226
Spain	1.6	1.6	1.6	1.6	1.6	1.9	1.9	1.9	1.9	1.8	1.8	1.8	1.7	0.1	24	19 578
France	1.8	1.9	1.9	1.9	2.0	2.0	2.0	2.2	2.2	2.3	2.4	2.3	2.2	0.3	18	50 194
Croatia	2.8	2.8	3.0	2.6	2.5	2.8	3.1	3.3	3.4	3.5	3.5	3.5	3.3	0.3	2	1 646
Italy	2.6	2.8	2.8	3.0	3.5	3.4	3.6	3.4	3.5	3.3	3.3	3.2	3.0	0.2	6	50 202
Cyprus	3.0	2.8	2.8	2.8	2.6	2.7	3.1	3.0	2.9	3.0	2.9	2.5	2.5	-0.3	12	534
Latvia	2.1	2.6	3.0	3.1	3.0	3.2	3.3	3.5	3.6	3.5	3.4	2.9	3.1	0.1	5	914
Lithuania	1.6	2.0	1.8	1.7	1.6	1.7	1.7	1.9	1.9	1.9	2.0	1.9	1.9	0.1	21	954
Luxembourg	2.5	2.4	2.3	2.3	2.2	2.1	1.9	1.8	1.7	1.6	1.7	1.7	1.4	-0.9	26	893
Hungary	2.7	2.6	2.6	2.5	2.5	2.4	2.4	2.5	2.5	2.4	2.3	2.3	2.2	-0.4	17	2 983
Malta	3.2	3.1	2.8	3.1	2.8	2.6	2.7	2.7	2.6	2.5	2.5	2.5	2.3	-0.5	16	297
Netherlands	3.4	3.5	3.5	3.4	3.2	3.3	3.3	3.3	3.4	3.3	3.3	3.4	3.2	-0.3	4	25 304
Austria	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.3	2.1	-0.2	19	7 983
Poland	2.8	2.7	2.7	2.6	2.6	2.4	2.6	2.6	2.7	2.7	2.7	2.5	2.5	-0.2	10	13 330
Portugal	2.5	2.4	2.4	2.3	2.2	2.2	2.3	2.4	2.6	2.6	2.6	2.5	2.4	0.0	14	4 765
Romania	1.7	1.8	2.1	2.0	2.0	2.1	2.4	2.5	2.4	1.9	2.0	2.1	1.9	-0.2	23	4 196
Slovenia	3.0	3.5	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.4	3.3	2.9	-0.7	8	1 383
Slovakia	2.1	2.0	2.1	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.4	2.4	0.3	15	2 191
Finland	2.6	2.5	2.7	3.0	3.0	2.9	2.9	2.9	3.1	3.0	2.9	2.8	2.7	0.0	9	6 487
Sweden	2.6	2.8	2.7	2.4	2.4	2.3	2.2	2.2	2.2	2.1	2.1	2.1	2.0	-0.7	20	9 616
Iceland	2.1	1.9	2.2	2.2	2.3	2.2	2.1	2.1	2.1	2.2	2.1	2.0	2.0	-0.2		381
Norway	2.6	2.6	2.7	2.5	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	2.0	-0.7		6 455

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	6.0	6.2	6.2	6.3	6.2	6.2	6.2	6.2	6.2	6.1	6.0	5.9	5.6	-0.6		299 892
EA-19	5.8	6.0	6.0	6.1	6.1	6.1	6.1	6.0	6.1	6.0	5.9	5.8	5.5	-0.5		252 221
Belgium	5.2	5.5	5.6	5.8	5.6	5.5	5.6	5.7	6.0	6.0	6.0	6.1	5.8	0.2	20	11 602
Bulgaria	10.7	10.6	10.8	10.5	10.2	10.2	10.0	10.2	10.2	9.4	8.8	9.8	9.9	-0.9	1	1 859
Czechia	6.7	7.1	6.9	6.9	6.4	6.0	6.2	6.0	6.0	5.7	5.4	5.7	5.3	-1.6	21	4 148
Denmark	9.3	8.9	8.9	8.9	8.7	8.9	8.2	8.6	8.5	8.0	8.2	7.0	6.8	-2.1	14	9 892
Germany	5.7	5.8	5.8	5.8	5.5	5.4	5.2	5.0	4.8	4.6	4.5	4.4	4.3	-1.5	26	57 528
Estonia	7.4	8.4	8.8	8.6	8.6	8.1	8.3	8.2	8.9	8.7	8.3	9.6	7.2	-1.6	9	657
Ireland	7.9	8.1	8.8	8.8	8.4	8.6	8.3	8.2	8.0	7.8	7.0	6.4	6.1	-2.7	18	4 527
Greece	6.5	6.8	8.3	8.6	9.2	10.2	10.3	10.5	9.8	10.2	9.5	9.8	9.7	1.4	3	6 226
Spain	5.1	5.5	5.3	5.1	4.9	5.8	5.5	5.7	5.5	5.4	5.3	5.1	4.7	-0.6	24	19 578
France	4.3	4.4	4.5	4.4	4.4	4.5	4.4	4.7	4.9	5.0	5.1	5.1	4.8	0.3	23	50 194
Croatia	7.7	7.8	8.4	7.6	7.1	7.8	8.6	9.1	9.3	9.4	9.4	9.2	8.9	0.5	4	1 646
Italy	6.2	6.7	6.7	7.4	8.0	7.9	8.3	7.9	8.3	8.0	7.9	7.7	7.1	0.4	12	50 202
Cyprus	8.7	8.8	8.7	8.7	8.1	8.6	9.1	9.2	9.1	9.1	8.8	7.4	7.2	-1.5	10	534
Latvia	7.4	9.6	10.5	10.6	10.3	10.8	11.3	11.7	11.7	11.2	10.9	9.6	9.8	-0.7	2	914
Lithuania	5.3	6.7	6.5	6.2	6.1	6.2	6.3	6.4	6.5	6.5	6.6	6.2	6.3	-0.2	17	954
Luxembourg	7.0	6.6	6.3	6.3	6.1	5.7	5.2	5.1	4.7	4.5	4.3	4.4	3.6	-2.7	27	893
Hungary	6.8	6.7	7.2	7.0	6.5	6.3	6.3	6.4	6.5	6.4	6.2	6.2	6.0	-1.2	19	2 983
Malta	10.2	9.7	9.0	9.6	8.8	8.2	8.7	9.1	8.6	8.4	8.2	8.2	7.7	-1.3	7	297
Netherlands	9.6	9.9	9.8	9.6	9.1	9.0	8.9	9.0	8.7	8.6	8.6	8.6	8.0	-1.8	5	25 304
Austria	5.7	5.7	5.7	5.9	5.7	5.6	5.6	5.5	5.6	5.7	5.4	5.3	5.0	-0.7	22	7 983
Poland	8.1	8.5	8.7	8.3	8.1	7.6	8.1	8.2	8.1	7.8	7.7	7.2	7.1	-1.6	11	13 330
Portugal	7.9	8.2	8.0	7.2	6.9	6.5	6.6	7.0	7.6	7.6	7.4	7.3	6.8	-1.2	15	4 765
Romania	6.3	7.1	8.0	6.9	7.2	7.5	8.7	8.8	9.3	7.8	7.6	8.1	7.3	-0.7	8	4 196
Slovenia	7.9	9.3	9.5	9.2	10.1	10.4	10.3	10.3	10.3	9.8	9.1	8.9	7.8	-1.7	6	1 383
Slovakia	7.1	6.8	7.4	8.4	8.3	8.2	8.0	7.7	7.6	7.5	7.2	7.0	6.8	-0.6	13	2 191
Finland	6.3	6.2	6.6	7.2	7.0	6.7	6.6	6.6	7.1	6.9	6.9	6.6	6.5	-0.1	16	6 487
Sweden	6.0	6.3	6.2	5.8	5.7	5.5	5.2	5.0	5.0	4.8	4.8	4.8	4.7	-1.5	25	9 616
Iceland	6.2	6.2	6.9	6.7	6.8	6.3	5.8	6.1	4.1	5.9	5.8	5.7	5.6	-1.3		381
Norway	6.3	6.4	6.3	5.9	5.6	5.8	6.0	6.1	6.2	5.9	5.5	5.2	5.2	-1.1		6 455

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	1.7	1.8	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.7	-0.1		232 411
EA-19	1.7	1.7	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.8	1.8	1.7	-0.1		195 365
Belgium	1.4	1.5	1.6	1.7	1.7	1.7	1.7	1.7	1.9	1.9	1.9	1.9	1.7	0.1	17	7 961
Bulgaria	2.8	2.5	2.4	2.4	2.4	2.5	2.5	2.6	2.6	2.4	2.2	2.6	2.7	0.3	2	1 642
Czechia	2.1	2.1	2.1	2.2	2.1	1.9	2.0	1.9	2.0	1.9	1.8	1.9	1.8	-0.3	13	3 881
Denmark	2.1	2.3	2.4	2.4	2.4	2.4	2.3	2.2	2.2	2.0	1.9	1.7	1.7	-0.7	20	5 166
Germany	1.8	1.9	1.8	1.8	1.8	1.7	1.7	1.6	1.5	1.5	1.5	1.5	1.4	-0.4	23	47 642
Estonia	1.9	2.5	2.6	2.4	2.4	2.2	2.3	2.4	2.6	2.5	2.4	2.9	2.2	-0.4	7	602
Ireland	1.2	1.3	1.5	1.6	1.5	1.5	1.5	1.2	1.2	1.1	1.0	0.8	0.7	-0.8	27	2 781
Greece	1.3	1.3	2.0	2.3	2.6	3.0	3.0	3.0	3.0	3.2	3.0	3.0	2.9	0.9	1	4 826
Spain	1.3	1.3	1.3	1.3	1.3	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	0.1	22	16 020
France	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.8	1.9	1.9	2.0	1.9	1.8	0.3	12	42 121
Croatia	1.8	2.0	2.2	1.8	1.7	2.0	2.3	2.5	2.6	2.6	2.7	2.7	2.5	0.3	4	1 263
Italy	2.0	2.2	2.2	2.4	2.8	2.8	2.9	2.7	2.9	2.7	2.7	2.6	2.4	0.2	5	40 297
Cyprus	1.6	1.6	1.8	1.9	1.9	2.1	2.4	2.4	2.3	2.4	2.3	2.0	1.9	0.1	10	414
Latvia	1.8	2.4	2.5	2.5	2.5	2.6	2.8	3.0	3.0	3.0	2.9	2.5	2.6	0.1	3	759
Lithuania	1.5	1.9	1.8	1.6	1.5	1.5	1.6	1.7	1.7	1.7	1.8	1.7	1.7	-0.1	18	859
Luxembourg	2.3	2.2	2.1	2.1	2.1	1.9	1.7	1.6	1.5	1.5	1.6	1.6	1.3	-0.8	24	818
Hungary	2.0	2.0	2.1	2.0	1.9	1.8	1.8	1.9	1.9	1.8	1.7	1.7	1.7	-0.4	19	2 279
Malta	1.4	1.4	1.4	1.6	1.5	1.4	1.5	1.4	1.4	1.3	1.2	1.3	1.1	-0.3	26	143
Netherlands	1.8	1.9	1.9	1.8	1.8	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.8	-0.1	15	14 318
Austria	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	1.2	-0.3	25	4 599
Poland	2.3	2.2	2.3	2.2	2.2	2.1	2.2	2.3	2.3	2.3	2.4	2.2	2.2	-0.1	8	11 712
Portugal	1.8	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	1.9	1.9	1.8	1.8	0.0	14	3 599
Romania	1.3	1.5	1.8	1.7	1.7	1.8	2.1	2.2	2.2	1.8	1.8	2.0	1.8	0.0	16	3 879
Slovenia	2.3	2.9	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.1	2.8	2.8	2.4	-0.6	6	1 114
Slovakia	1.8	1.7	1.8	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.1	2.1	0.3	9	1 965
Finland	1.7	1.7	1.7	2.0	2.0	1.9	1.9	2.0	2.1	2.0	2.0	1.9	1.9	0.2	11	4 526
Sweden	2.1	2.2	2.2	2.0	1.9	1.9	1.7	1.7	1.7	1.6	1.6	1.6	1.5	-0.7	21	7 225
Iceland	1.0	1.1	1.3	1.3	1.3	1.3	1.2	1.2	1.1	1.1	1.1	1.1	1.2	-0.1		221
Norway	1.2	1.3	1.3	1.2	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.1	1.2	-0.1		3 721

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	4.4	4.7	4.8	4.8	4.8	4.8	4.8	4.8	4.8	4.7	4.7	4.6	4.3	-0.5		232 411
EA-19	4.3	4.6	4.6	4.7	4.7	4.7	4.7	4.7	4.7	4.6	4.6	4.5	4.2	-0.4		195 365
Belgium	3.3	3.4	3.6	3.8	3.7	3.6	3.8	3.9	4.3	4.3	4.3	4.3	4.0	0.4	19	7 961
Bulgaria	9.3	9.3	9.5	9.3	9.0	8.9	8.7	9.0	8.9	8.2	7.6	8.7	8.7	-0.8	1	1 642
Czechia	6.2	6.5	6.4	6.4	6.0	5.5	5.8	5.5	5.6	5.3	5.1	5.3	5.0	-1.4	14	3 881
Denmark	4.8	5.2	5.2	5.3	5.2	5.2	4.7	4.8	4.7	4.4	4.4	3.6	3.5	-1.7	25	5 166
Germany	4.8	5.0	4.9	4.9	4.6	4.5	4.4	4.1	3.9	3.8	3.7	3.6	3.5	-1.4	24	47 642
Estonia	6.2	7.2	7.7	7.5	7.6	7.0	7.2	7.1	7.8	7.7	7.3	8.8	6.6	-1.1	6	602
Ireland	4.1	4.7	5.4	5.6	5.3	5.3	5.1	5.0	4.9	4.8	4.3	3.9	3.7	-1.7	21	2 781
Greece	4.0	4.3	6.2	6.6	7.2	8.2	8.3	8.3	7.8	8.2	7.4	7.7	7.5	1.3	3	4 826
Spain	4.1	4.4	4.3	4.2	4.0	4.8	4.6	4.8	4.6	4.5	4.4	4.2	3.9	-0.4	20	16 020
France	3.3	3.5	3.5	3.5	3.4	3.5	3.5	3.8	4.1	4.1	4.3	4.3	4.0	0.5	18	42 121
Croatia	4.8	5.4	6.0	5.1	4.8	5.6	6.3	6.8	7.0	7.0	7.2	7.1	6.8	0.8	4	1 263
Italy	4.8	5.3	5.3	5.9	6.5	6.5	6.9	6.4	6.8	6.5	6.4	6.2	5.7	0.4	10	40 297
Cyprus	4.6	5.1	5.7	6.1	5.9	6.7	7.1	7.2	7.1	7.2	7.0	5.8	5.5	-0.2	12	414
Latvia	6.5	8.6	9.0	8.7	8.5	9.0	9.5	9.9	9.9	9.6	9.2	8.0	8.2	-0.8	2	759
Lithuania	5.0	6.3	6.2	5.8	5.7	5.7	5.8	5.8	5.9	5.9	5.9	5.7	5.6	-0.6	11	859
Luxembourg	6.5	6.0	5.8	5.9	5.7	5.2	4.8	4.6	4.3	4.1	4.0	4.1	3.3	-2.5	26	818
Hungary	5.0	5.1	5.6	5.5	4.9	4.8	4.8	4.8	4.9	4.8	4.6	4.7	4.6	-1.0	15	2 279
Malta	4.4	4.3	4.4	4.9	4.7	4.3	4.7	4.7	4.5	4.3	4.1	4.2	3.7	-0.7	22	143
Netherlands	4.9	5.3	5.3	5.2	5.0	5.3	5.1	5.0	4.9	4.8	4.8	4.9	4.5	-0.8	17	14 318
Austria	3.8	3.8	3.8	3.9	3.8	3.7	3.5	3.5	3.5	3.6	3.3	3.3	2.9	-0.9	27	4 599
Poland	6.8	7.1	7.3	7.0	6.9	6.7	6.9	7.0	7.0	6.8	6.7	6.3	6.3	-1.0	8	11 712
Portugal	5.8	6.2	5.8	5.4	5.3	4.9	4.9	5.2	5.6	5.4	5.3	5.3	5.1	-0.7	13	3 599
Romania	5.0	6.0	6.7	6.0	6.2	6.5	7.7	7.9	8.3	7.2	7.0	7.6	6.7	0.0	5	3 879
Slovenia	6.2	7.8	8.0	7.7	8.6	8.8	8.7	8.7	8.7	8.3	7.6	7.4	6.3	-1.7	7	1 114
Slovakia	6.1	5.8	6.4	7.4	7.3	7.2	7.0	6.8	6.6	6.6	6.4	6.1	6.1	-0.3	9	1 965
Finland	4.0	4.2	4.2	4.7	4.7	4.5	4.4	4.5	4.8	4.6	4.6	4.5	4.5	0.3	16	4 526
Sweden	4.8	5.1	5.1	4.7	4.6	4.4	4.1	3.9	4.0	3.7	3.6	3.6	3.6	-1.5	23	7 225
Iceland	2.8	3.5	4.2	3.9	3.9	3.7	3.3	3.3	2.1	3.1	3.0	3.3	3.2	-1.0		221
Norway	3.0	3.2	3.1	2.8	2.6	2.8	2.9	3.0	3.0	3.0	3.0	2.8	3.0	-0.1		3 721

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020
EU-27	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.1	-0.2	
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	1.1	-0.2	
Belgium	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.0	-0.2	21
Bulgaria	2.8	2.4	2.4	2.3	2.3	2.4	2.2	2.4	2.1	2.1	1.9	1.9	1.8	-0.6	3
Czechia	1.9	1.9	1.9	1.8	1.8	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.4	-0.5	12
Denmark	1.1	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.7	0.7	0.7	0.6	-0.4	26
Germany	1.4	1.4	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	-0.4	20
Estonia	1.6	2.2	2.1	2.1	2.0	1.9	1.9	2.0	2.2	2.2	2.0	2.3	1.5	-0.6	8
Ireland	1.1	1.3	1.3	1.3	1.2	1.2	1.1	0.9	0.9	0.8	0.7	0.7	0.5	-0.8	27
Greece	1.0	1.1	1.7	1.8	1.9	1.8	1.9	1.8	1.8	1.8	1.9	1.8	1.7	0.0	7
Spain	1.1	1.1	1.1	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	-0.1	19
France	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.2	1.2	1.3	1.3	1.3	1.2	0.0	17
Croatia	0.9	0.9	1.8	1.7	1.7	1.9	2.1	2.2	2.3	2.2	2.2	2.0	2.3	0.5	1
Italy	1.3	1.4	1.4	1.4	1.7	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.3	-0.1	13
Cyprus	1.4	1.4	1.6	1.6	1.5	1.8	2.0	2.0	2.0	1.9	1.8	1.5	1.5	-0.1	9
Latvia	1.5	2.0	2.0	1.9	1.7	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.9	-0.1	2
Lithuania	1.5	1.8	1.7	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	1.7	0.0	6
Luxembourg	2.3	2.2	2.1	2.1	2.0	1.9	1.7	1.6	1.5	1.5	1.5	1.6	1.2	-0.9	16
Hungary	1.7	1.7	1.8	1.8	1.7	1.7	1.6	1.7	1.7	1.6	1.6	1.5	1.4	-0.4	10
Malta	1.3	1.3	1.2	1.4	1.3	1.1	1.2	1.1	1.1	1.1	1.1	1.1	0.8	-0.4	24
Netherlands	1.1	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	-0.3	22
Austria	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	0.9	-0.3	23
Poland	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.1	2.0	2.0	1.9	1.8	-0.1	4
Portugal	1.7	1.7	1.7	1.6	1.5	1.5	1.5	1.6	1.7	1.7	1.6	1.6	1.4	-0.3	11
Romania	1.1	1.4	1.6	1.5	1.4	1.5	1.7	1.8	1.7	1.5	1.5	1.4	1.3	-0.3	15
Slovenia	2.1	2.6	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	2.1	1.8	-0.7	5
Slovakia	1.8	1.6	1.5	1.4	1.4	1.3	1.4	1.4	1.4	1.4	1.4	1.3	1.3	-0.2	14
Finland	1.3	1.3	1.3	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	-0.2	18
Sweden	1.2	1.2	1.1	1.1	1.1	1.0	1.0	0.9	1.0	0.9	0.9	0.7	0.7	-0.4	25
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.7	0.8	0.8	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.6	-0.2	

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020
EU-27	3.4	3.5	3.5	3.4	3.4	3.3	3.2	3.2	3.2	3.2	3.1	3.0	2.8	-0.7	
EA-19	3.3	3.4	3.4	3.3	3.3	3.2	3.1	3.1	3.1	3.1	3.0	3.0	2.7	-0.7	
Belgium	2.6	2.7	2.7	2.6	2.5	2.3	2.4	2.5	2.7	2.7	2.7	2.7	2.2	-0.5	24
Bulgaria	9.1	9.1	9.3	8.9	8.7	8.4	7.9	8.3	7.3	7.1	6.3	6.3	5.9	-3.4	3
Czechia	5.6	5.9	5.7	5.4	5.2	5.0	5.1	5.0	4.9	4.5	4.4	4.2	3.8	-1.9	13
Denmark	2.4	2.4	2.3	2.2	2.1	2.0	1.8	1.9	1.9	1.5	1.6	1.4	1.3	-1.0	27
Germany	3.7	3.7	3.7	3.5	3.3	3.2	3.2	3.1	3.0	2.8	2.7	2.6	2.5	-1.2	22
Estonia	5.3	6.2	6.2	6.5	6.4	5.9	5.9	6.1	6.7	6.6	6.1	6.9	4.4	-1.8	8
Ireland	3.9	4.5	4.7	4.7	4.4	4.2	3.9	3.8	3.7	3.4	3.2	3.0	2.7	-2.0	20
Greece	3.1	3.5	5.2	5.3	5.3	5.0	5.1	5.0	4.7	4.7	4.7	4.6	4.2	-1.0	9
Spain	3.4	3.7	3.5	3.4	3.2	3.6	3.4	3.3	3.4	3.3	3.1	3.1	2.7	-0.8	19
France	2.8	2.9	2.7	2.7	2.5	2.4	2.4	2.5	2.7	2.7	2.9	2.8	2.6	-0.1	21
Croatia	2.5	2.6	5.1	4.9	4.6	5.3	5.7	6.1	6.1	6.0	5.7	5.3	6.2	1.1	1
Italy	3.3	3.4	3.3	3.4	3.9	3.8	3.8	3.6	3.6	3.6	3.5	3.5	3.1	-0.2	16
Cyprus	3.9	4.3	5.0	5.0	4.8	5.6	6.0	6.1	6.2	5.8	5.4	4.4	4.2	-0.8	10
Latvia	5.5	7.2	7.0	6.5	5.8	5.7	5.6	5.7	6.0	5.8	6.0	5.8	6.0	-1.0	2
Lithuania	4.8	6.1	6.0	5.7	5.6	5.6	5.7	5.7	5.8	5.8	5.8	5.5	5.6	-0.4	4
Luxembourg	6.4	5.9	5.8	5.8	5.6	5.1	4.7	4.5	4.1	4.0	3.9	4.0	3.2	-2.6	15
Hungary	4.2	4.4	4.8	4.9	4.4	4.3	4.3	4.3	4.4	4.3	4.2	4.0	3.9	-0.9	12
Malta	4.1	4.0	4.0	4.4	4.0	3.5	3.8	3.7	3.6	3.7	3.6	3.5	2.8	-1.2	17
Netherlands	3.2	3.4	3.4	3.4	3.3	3.2	3.1	3.0	2.9	2.8	2.8	2.7	2.4	-1.0	23
Austria	3.0	3.0	3.0	3.2	3.0	2.9	2.8	2.7	2.8	2.8	2.6	2.6	2.2	-0.8	25
Poland	5.6	5.9	6.1	6.0	6.0	6.0	6.1	6.1	6.2	5.9	5.7	5.5	4.9	-1.2	5
Portugal	5.4	5.7	5.4	4.9	4.8	4.4	4.3	4.6	5.0	4.9	4.7	4.6	4.0	-1.4	11
Romania	4.3	5.4	5.9	5.2	5.2	5.4	6.3	6.3	6.7	5.8	5.6	5.5	4.7	-1.2	6
Slovenia	5.5	6.9	6.5	6.3	7.2	7.2	7.0	6.8	6.8	6.6	6.0	5.7	4.7	-1.8	7
Slovakia	6.1	5.6	5.3	5.0	4.7	4.4	4.2	4.2	4.3	4.2	4.0	3.9	3.6	-1.7	14
Finland	3.1	3.2	3.2	3.0	3.0	2.9	2.9	2.8	2.9	2.8	2.8	2.6	2.7	-0.5	18
Sweden	2.6	2.8	2.7	2.5	2.5	2.4	2.3	2.2	2.2	2.1	2.0	1.7	1.7	-1.0	26
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	1.7	1.9	1.8	1.7	1.6	1.7	1.7	1.7	1.7	1.6	1.6	1.5	1.6	-0.2	

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	-0.1		56 845
EA-19	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	-0.1		48 062
Belgium	0.7	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.7	0.0	8	3 055
Bulgaria	0.3	0.3	0.3	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	16	190
Czechia	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	24	237
Denmark	1.8	1.4	1.4	1.4	1.3	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.3	-0.1	1	4 208
Germany	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	18	9 878
Estonia	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	-0.1	27	11
Ireland	1.1	0.9	0.9	0.8	0.8	0.9	0.9	0.7	0.7	0.7	0.6	0.6	0.5	-0.4	12	1 735
Greece	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.1	5	1 396
Spain	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	20	2 625
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	-0.1	19	5 415
Croatia	1.0	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	-0.1	7	366
Italy	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	10	9 320
Cyprus	1.4	1.2	0.9	0.8	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	-0.4	11	114
Latvia	0.2	0.2	0.3	0.5	0.4	0.5	0.4	0.5	0.5	0.4	0.4	0.4	0.4	0.1	15	119
Lithuania	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	51
Luxembourg	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	25	69
Hungary	0.6	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	-0.2	17	412
Malta	1.6	1.5	1.3	1.3	1.2	1.1	1.1	1.1	1.1	1.0	1.0	1.0	0.9	-0.4	2	122
Netherlands	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.9	-0.2	3	7 392
Austria	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	0.9	0.1	4	3 309
Poland	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	22	955
Portugal	0.7	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.0	9	1 130
Romania	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.3	0.2	0.1	0.1	0.1	0.1	-0.2	23	308
Slovenia	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.5	0.5	0.1	13	212
Slovakia	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.0	21	200
Finland	0.9	0.8	0.9	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	0.9	0.8	-0.1	6	1 908
Sweden	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	-0.1	14	2 105
Iceland	0.9	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.5	0.5	-0.1		89
Norway	1.1	1.1	1.2	1.1	1.1	1.1	1.0	1.0	1.0	0.9	0.8	0.7	0.6	-0.6		1 906

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	-0.1		56 845
EA-19	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	-0.2		48 062
Belgium	1.6	1.7	1.7	1.7	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	-0.2	10	3 055
Bulgaria	1.0	1.0	1.0	0.9	0.9	1.0	1.0	1.0	1.1	1.0	1.0	1.0	1.0	0.0	16	190
Czechia	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	-0.1	25	237
Denmark	3.9	3.1	3.2	3.1	2.9	3.2	3.0	3.3	3.4	3.3	3.4	3.1	2.9	-0.3	2	4 208
Germany	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.7	-0.2	18	9 878
Estonia	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-0.1	27	11
Ireland	3.7	3.2	3.3	3.0	3.0	3.2	3.2	3.1	3.0	2.9	2.6	2.5	2.3	-1.0	4	1 735
Greece	2.5	2.5	2.1	2.1	1.9	2.0	2.0	2.1	2.1	2.1	2.0	2.1	2.2	0.1	5	1 396
Spain	1.0	1.0	0.9	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.3	19	2 625
France	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	-0.1	22	5 415
Croatia	2.8	2.3	2.3	2.4	2.2	2.2	2.3	2.2	2.2	2.3	2.1	2.1	2.0	-0.3	7	366
Italy	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.4	1.5	1.4	1.5	1.4	1.3	0.0	12	9 320
Cyprus	4.1	3.6	3.0	2.6	2.2	1.9	2.0	1.9	1.9	1.8	1.7	1.5	1.5	-1.5	11	114
Latvia	0.8	0.8	1.2	1.6	1.5	1.5	1.5	1.5	1.5	1.3	1.3	1.2	1.3	0.1	13	119
Lithuania	0.1	0.1	0.2	0.2	0.2	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.1	24	51
Luxembourg	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-0.1	26	69
Hungary	1.4	1.2	1.3	1.3	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.8	-0.5	17	412
Malta	4.9	4.7	4.1	4.2	3.8	3.4	3.4	3.7	3.5	3.4	3.3	3.3	3.2	-0.9	1	122
Netherlands	3.3	3.2	3.2	3.0	2.8	2.6	2.6	2.7	2.6	2.7	2.7	2.6	2.3	-0.9	3	7 392
Austria	1.8	1.9	1.9	1.9	1.9	1.8	2.0	2.0	2.0	2.1	2.0	2.0	2.1	0.2	6	3 309
Poland	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.5	-0.2	23	955
Portugal	2.1	2.0	2.1	1.8	1.5	1.5	1.7	1.8	2.0	2.1	2.0	2.0	1.6	-0.5	9	1 130
Romania	1.3	1.1	1.2	0.8	0.9	1.0	0.9	0.9	0.9	0.6	0.5	0.5	0.5	-0.7	21	308
Slovenia	1.2	1.1	1.1	1.0	1.0	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	0.1	14	212
Slovakia	0.8	0.8	0.8	0.8	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.6	-0.2	20	200
Finland	2.1	1.9	2.2	2.3	2.1	2.1	2.1	2.0	2.2	2.2	2.2	2.0	1.9	-0.3	8	1 908
Sweden	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-0.1	15	2 105
Iceland	2.5	1.7	1.8	1.8	1.9	1.7	1.6	1.8	1.3	1.9	1.8	1.5	1.3	-0.5		89
Norway	2.7	2.7	2.8	2.7	2.7	2.6	2.5	2.5	2.5	2.3	2.0	1.8	1.5	-1.3		1 906

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		10 636
EA-19	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0		8 794
Belgium	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	6	586
Bulgaria	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-0.1	14	27
Czechia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	22	30
Denmark	0.3	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	5	517
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	8
Estonia	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	-0.1	4	45
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	11
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26	4
Spain	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	12	933
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	10	2 658
Croatia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15	18
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	585
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	17	7
Latvia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	9	36
Lithuania	0.1	0.1	0.0	0.1	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	11	44
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	23	6
Hungary	0.2	0.2	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.1	3	292
Malta	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	2	31
Netherlands	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.4	-0.1	1	3 594
Austria	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20	75
Poland	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	7	663
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	37
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	24	9
Slovenia	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	8	57
Slovakia	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	18	26
Finland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	19	53
Sweden	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	13	286
Iceland	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.1		72
Norway	0.3	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.1		828

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		10 636
EA-19	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0		8 794
Belgium	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	9	586
Bulgaria	0.4	0.3	0.3	0.3	0.2	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.1	-0.2	13	27
Czechia	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	-0.1	22	30
Denmark	0.6	0.6	0.5	0.5	0.5	0.6	0.4	0.5	0.4	0.4	0.4	0.3	0.4	-0.1	7	517
Germany	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	8
Estonia	1.1	1.1	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.6	0.5	-0.4	4	45
Ireland	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	-0.1	25	11
Greece	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	26	4
Spain	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	12	933
France	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	11	2 658
Croatia	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.0	15	18
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	585
Cyprus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	16	7
Latvia	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.3	0.4	0.1	5	36
Lithuania	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.3	0.3	0.2	10	44
Luxembourg	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	23	6
Hungary	0.4	0.4	0.3	0.3	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.6	0.6	0.3	3	292
Malta	0.9	0.6	0.5	0.5	0.4	0.5	0.6	0.7	0.6	0.7	0.7	0.8	0.8	0.3	2	31
Netherlands	1.3	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	-0.3	1	3 594
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	0.0	-0.1	21	75
Poland	0.7	0.7	0.7	0.7	0.6	0.3	0.5	0.5	0.4	0.4	0.3	0.3	0.4	-0.3	6	663
Portugal	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	0.0	20	37
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	24	9
Slovenia	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	-0.1	8	57
Slovakia	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	18	26
Finland	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	19	53
Sweden	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	14	286
Iceland	0.9	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.7	0.9	1.0	1.0	1.0	0.0		72
Norway	0.6	0.5	0.4	0.4	0.3	0.4	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.3		828

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	1.7	1.8	1.9	2.0	2.1	2.2	2.3	2.3	2.3	2.3	2.2	2.2	2.3	0.4		302 724
EA-19	1.8	1.8	2.0	2.1	2.2	2.3	2.4	2.4	2.4	2.4	2.4	2.4	2.3	0.4		275 944
Belgium	3.0	2.9	3.1	3.3	3.5	3.6	3.6	3.6	3.6	3.5	3.5	3.5	3.5	0.4	2	16 054
Bulgaria	0.7	0.5	0.5	0.5	0.8	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.7	0.2	20	444
Czechia	0.4	0.4	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.3	-0.2	26	661
Denmark	2.6	2.5	2.5	2.6	2.5	2.6	2.6	2.7	2.5	2.5	2.5	2.7	2.6	0.1	5	8 263
Germany	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	1.2	1.3	0.5	12	44 657
Estonia	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	-0.1	27	81
Ireland	1.8	1.4	1.4	1.6	1.7	1.8	1.9	1.3	1.2	1.2	1.2	1.1	1.1	-0.3	15	3 928
Greece	2.3	2.3	2.0	2.8	3.3	3.6	3.2	3.5	3.5	3.5	3.3	3.3	3.4	1.4	3	5 544
Spain	2.3	2.0	2.1	2.0	2.4	2.6	2.7	2.8	2.8	2.7	2.7	2.6	2.7	0.6	4	30 026
France	3.1	3.1	4.0	4.3	4.3	4.3	4.5	4.6	4.7	4.8	4.6	4.5	4.6	0.6	1	106 013
Croatia	1.2	1.1	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.1	1.1	0.1	14	535
Italy	1.7	2.1	1.8	2.0	2.5	2.6	2.8	2.7	2.4	2.4	2.4	2.4	2.4	0.6	7	40 130
Cyprus	1.8	1.1	1.2	1.0	1.0	1.3	1.3	1.5	1.1	1.1	0.9	0.9	0.8	-0.4	19	165
Latvia	0.7	0.8	1.0	1.1	1.2	1.1	1.2	1.2	1.2	1.1	1.0	1.0	1.0	0.0	17	303
Lithuania	0.5	0.7	0.7	0.6	0.6	0.4	0.5	0.5	0.4	0.4	0.3	0.3	0.3	-0.4	25	165
Luxembourg	1.2	1.1	1.0	1.1	1.2	1.2	1.2	1.5	2.0	2.1	2.5	2.4	2.5	1.5	6	1 615
Hungary	0.8	0.8	1.1	1.1	1.2	1.3	1.3	1.3	1.1	1.1	1.0	1.0	1.1	0.0	13	1 517
Malta	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	-0.3	21	93
Netherlands	1.5	1.3	1.3	1.1	1.1	1.2	1.6	1.5	1.6	1.7	1.7	1.6	1.8	0.5	9	14 667
Austria	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	0.2	18	3 339
Poland	1.5	1.4	1.4	1.4	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	0.3	10	9 019
Portugal	1.9	1.8	1.7	1.8	1.8	1.9	2.0	2.1	2.1	2.2	2.2	2.2	2.3	0.6	8	4 565
Romania	0.8	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.8	0.7	0.6	0.7	0.6	-0.2	23	1 342
Slovenia	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.0	22	295
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	0.5	0.1	24	438
Finland	1.1	1.0	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.6	1.5	1.6	1.6	0.5	11	3 866
Sweden	1.0	1.0	1.0	1.0	1.1	1.2	1.1	1.1	1.2	1.1	1.2	1.1	1.1	0.1	16	4 999
Iceland	2.5	2.1	2.0	1.9	1.9	1.9	1.8	1.8	17.3	2.1	2.1	2.1	2.3	0.3		445
Norway	0.9	1.1	1.1	1.0	1.0	1.1	1.1	1.1	1.1	1.2	1.1	1.2	1.2	0.1		3 953

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	4.5	4.6	4.9	5.1	5.4	5.5	5.7	5.8	5.7	5.7	5.6	5.5	5.6	0.7		302 724
EA-19	4.7	4.8	5.1	5.4	5.7	5.7	6.0	6.1	6.0	6.0	5.9	5.8	6.0	0.9		275 944
Belgium	6.8	6.8	7.1	7.5	7.8	7.9	7.9	8.0	8.1	7.9	7.9	8.1	8.1	1.0	3	16 054
Bulgaria	2.3	1.9	1.9	2.1	3.0	3.1	3.1	3.3	2.9	2.8	2.8	2.6	2.4	0.5	19	444
Czechia	1.3	1.3	1.6	1.5	1.5	1.6	1.6	1.7	1.7	1.6	1.5	1.4	0.9	-0.7	27	661
Denmark	5.8	5.7	5.7	5.7	5.4	5.6	5.3	5.8	5.5	5.4	5.6	5.7	5.6	-0.1	8	8 263
Germany	2.2	2.1	2.2	2.3	2.3	2.4	2.5	2.9	2.9	2.8	2.9	2.9	3.3	1.1	13	44 657
Estonia	1.3	1.0	1.1	1.2	1.3	1.2	1.1	1.1	1.0	0.9	0.8	0.9	0.9	-0.2	26	81
Ireland	6.2	5.1	5.0	5.7	6.1	6.2	6.7	5.7	5.0	5.1	5.5	5.2	5.2	0.2	9	3 928
Greece	7.4	7.5	6.0	8.2	9.0	10.0	8.9	9.6	9.1	8.9	8.4	8.5	8.6	2.6	2	5 544
Spain	7.2	6.8	6.6	6.3	7.4	7.7	8.0	8.4	8.2	8.0	7.8	7.6	7.3	0.7	4	30 026
France	7.2	7.4	9.4	9.9	9.7	9.5	9.8	10.1	10.3	10.4	9.9	9.9	10.1	0.7	1	106 013
Croatia	3.2	3.1	2.9	3.1	3.0	3.1	3.0	3.1	2.9	2.8	3.0	2.9	2.9	0.0	16	535
Italy	4.1	5.1	4.3	5.0	5.9	6.0	6.5	6.2	5.8	5.8	5.8	5.6	5.7	1.4	7	40 130
Cyprus	5.3	3.5	3.9	3.3	3.1	4.2	4.0	4.5	3.5	3.3	2.7	2.5	2.2	-1.7	21	165
Latvia	2.6	3.0	3.6	3.9	4.0	3.8	4.0	3.9	3.8	3.6	3.3	3.3	3.3	-0.3	14	303
Lithuania	1.7	2.2	2.5	2.3	2.2	1.6	1.7	1.7	1.4	1.3	1.1	1.1	1.1	-1.4	25	165
Luxembourg	3.3	3.0	2.9	3.1	3.3	3.2	3.4	4.2	5.5	5.8	6.4	6.1	6.5	3.6	5	1 615
Hungary	2.1	2.0	3.0	3.0	3.1	3.3	3.3	3.3	2.9	2.9	2.8	2.7	3.1	0.1	15	1 517
Malta	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	4.2	3.8	2.4	-0.7	18	93
Netherlands	4.1	3.8	3.7	3.2	3.1	3.4	4.2	4.0	4.3	4.3	4.4	4.1	4.6	0.9	11	14 667
Austria	1.5	1.5	1.6	2.0	2.1	1.9	1.8	2.0	2.0	1.8	1.8	1.8	2.1	0.5	22	3 339
Poland	4.3	4.4	4.5	4.4	4.6	4.9	4.9	5.2	5.5	5.2	4.9	4.8	4.8	0.3	10	9 019
Portugal	6.1	6.1	5.7	5.7	5.6	5.5	5.8	6.1	6.1	6.3	6.4	6.4	6.5	0.8	6	4 565
Romania	3.0	3.0	3.2	2.9	3.1	3.2	3.2	3.1	3.2	2.9	2.4	2.5	2.3	-0.9	20	1 342
Slovenia	1.5	1.5	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.6	1.7	1.7	0.1	23	295
Slovakia	1.3	1.4	1.4	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.4	0.0	24	438
Finland	2.6	2.6	2.7	2.6	2.8	3.1	3.2	3.3	3.3	3.7	3.4	3.7	3.9	1.2	12	3 866
Sweden	2.2	2.3	2.4	2.4	2.6	2.8	2.7	2.7	2.8	2.6	2.6	2.5	2.5	0.1	17	4 999
Iceland	7.4	6.7	6.3	5.6	5.5	5.6	4.9	5.3	34.4	5.6	5.8	6.2	6.5	0.2		445
Norway	2.3	2.6	2.6	2.5	2.5	2.7	2.7	2.8	2.9	3.0	2.8	2.9	3.2	0.6		3 953

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.9	0.9	1.1	1.1	1.3	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	0.1		164 842
EA-19	0.9	0.9	1.1	1.2	1.3	1.3	1.4	1.4	1.4	1.3	1.3	1.3	1.3	0.2		146 699
Belgium	1.2	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.3	0.0	5	6 009
Bulgaria	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.0	21	174
Czechia	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	24	437
Denmark	1.9	2.0	2.0	2.0	2.0	2.1	2.0	2.0	2.0	1.9	2.0	2.0	2.0	0.0	3	6 252
Germany	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	18	14 676
Estonia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-0.1	23	58
Ireland	0.7	0.8	0.8	0.8	0.8	1.0	1.0	0.7	0.7	0.6	0.6	0.5	0.3	-0.5	19	1 215
Greece	0.8	1.0	1.0	2.0	2.3	2.7	2.5	2.7	2.8	2.7	2.6	2.4	2.6	1.6	2	4 216
Spain	0.8	0.9	1.0	1.0	1.2	1.2	1.3	1.2	1.2	1.2	1.2	1.1	1.2	0.2	6	13 952
France	2.0	2.2	2.9	3.0	3.1	3.1	3.2	3.2	3.3	3.2	3.1	3.0	3.0	0.1	1	69 563
Croatia	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.1	13	335
Italy	0.6	0.6	0.6	0.6	1.5	1.4	1.7	1.7	1.4	1.4	1.4	1.4	1.5	0.9	4	24 357
Cyprus	1.4	0.8	1.0	0.8	0.8	1.1	1.2	0.8	0.4	0.3	0.3	0.3	0.2	-0.8	22	54
Latvia	0.4	0.5	0.7	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.7	0.8	0.1	11	222
Lithuania	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	-0.1	20	145
Luxembourg	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	40
Hungary	0.3	0.3	0.3	0.3	0.4	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.1	17	596
Malta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Netherlands	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.3	8	7 190
Austria	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	25	750
Poland	1.2	1.2	1.1	1.1	1.2	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	0.0	7	5 954
Portugal	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.2	10	1 623
Romania	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	-0.2	14	1 108
Slovenia	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	15	236
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	0.5	0.1	16	438
Finland	0.5	0.5	0.6	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.2	9	1 955
Sweden	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.0	12	3 288
Iceland	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.5	1.6	1.5	1.6	1.8	0.2		346
Norway	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.1		1 382

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.2	2.5	2.8	2.9	3.3	3.3	3.4	3.4	3.3	3.2	3.1	3.0	3.1	0.3		164 842
EA-19	2.2	2.5	2.9	3.0	3.4	3.4	3.5	3.5	3.4	3.3	3.2	3.1	3.2	0.3		146 699
Belgium	2.8	2.9	2.9	2.9	2.8	2.8	2.9	2.9	2.9	2.9	2.7	2.9	3.0	0.1	7	6 009
Bulgaria	0.6	0.9	1.0	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.9	0.9	-0.1	21	174
Czechia	0.4	0.5	0.7	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.5	0.6	-0.1	24	437
Denmark	4.2	4.5	4.5	4.5	4.4	4.4	4.2	4.4	4.4	4.3	4.4	4.2	4.3	-0.2	3	6 252
Germany	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.1	-0.1	19	14 676
Estonia	0.9	1.0	1.0	1.0	1.0	1.0	0.9	0.8	0.8	0.7	0.7	0.6	0.6	-0.4	23	58
Ireland	2.3	2.8	2.8	2.8	3.0	3.3	3.4	3.1	2.8	2.8	2.6	2.5	1.6	-1.2	14	1 215
Greece	2.6	3.1	3.2	5.8	6.2	7.6	6.9	7.3	7.1	6.9	6.6	6.2	6.6	3.4	2	4 216
Spain	2.4	3.0	3.0	3.2	3.6	3.7	3.8	3.7	3.6	3.5	3.4	3.3	3.4	0.4	5	13 952
France	4.6	5.1	6.8	7.0	6.9	6.8	6.9	7.0	7.1	7.0	6.7	6.6	6.6	-0.2	1	69 563
Croatia	1.7	1.6	1.6	1.7	1.8	1.7	1.8	1.8	1.8	1.8	1.7	1.8	1.8	0.2	13	335
Italy	1.4	1.4	1.5	1.6	3.6	3.2	3.9	3.9	3.4	3.4	3.4	3.3	3.5	2.0	4	24 357
Cyprus	4.2	2.6	3.0	2.6	2.4	3.6	3.5	2.5	1.3	0.9	0.8	0.8	0.7	-2.3	22	54
Latvia	1.5	2.0	2.5	2.7	2.6	2.6	2.7	2.7	2.8	2.7	2.5	2.4	2.4	-0.1	8	222
Lithuania	0.9	1.1	1.3	1.1	1.0	1.0	1.1	1.2	1.1	1.0	1.0	1.0	1.0	-0.3	20	145
Luxembourg	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	26	40
Hungary	0.7	0.8	0.8	0.9	1.0	1.5	1.4	1.4	1.4	1.4	1.3	1.2	1.2	0.4	18	596
Malta	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Netherlands	1.5	1.7	1.7	1.7	1.8	2.0	2.4	2.3	2.2	2.2	2.3	2.1	2.3	0.6	10	7 190
Austria	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.0	25	750
Poland	3.4	3.7	3.6	3.5	3.7	3.9	3.9	3.8	3.7	3.5	3.3	3.1	3.2	-0.4	6	5 954
Portugal	1.9	2.0	2.0	2.1	2.1	2.3	2.4	2.5	2.3	2.3	2.3	2.3	2.3	0.3	9	1 623
Romania	2.1	2.4	2.5	2.3	2.3	2.3	2.3	2.2	2.3	2.4	2.1	2.0	1.9	-0.6	12	1 108
Slovenia	1.1	1.2	1.3	1.3	1.4	1.5	1.4	1.4	1.4	1.4	1.3	1.3	1.3	0.0	17	236
Slovakia	1.3	1.4	1.4	1.4	1.5	1.4	1.4	1.3	1.3	1.3	1.2	1.2	1.4	0.0	16	438
Finland	1.1	1.3	1.5	1.4	1.5	1.5	1.7	1.7	1.8	1.8	1.8	1.8	2.0	0.5	11	1 955
Sweden	1.6	1.7	1.7	1.7	1.8	1.9	1.9	1.8	1.7	1.6	1.6	1.6	1.6	-0.1	15	3 288
Iceland	4.5	5.2	5.0	4.6	4.5	4.4	4.0	4.1	2.9	4.2	4.2	4.7	5.0	0.0		346
Norway	0.6	0.6	0.7	0.6	0.7	0.7	0.8	0.9	1.0	1.1	1.0	1.0	1.1	0.4		1 382

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	0.9	0.8	0.8	0.8	0.8	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	0.2		137 881
EA-19	1.0	0.9	0.9	0.9	0.9	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	0.2		129 245
Belgium	1.8	1.6	1.8	2.0	2.3	2.3	2.3	2.3	2.3	2.3	2.3	2.2	2.2	0.4	2	10 045
Bulgaria	0.5	0.3	0.2	0.2	0.5	0.5	0.6	0.6	0.5	0.5	0.5	0.5	0.4	0.2	18	270
Czechia	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.1	-0.2	24	224
Denmark	0.7	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.5	0.5	0.5	0.7	0.6	0.1	15	2 011
Germany	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.9	0.5	8	29 981
Estonia	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	25	23
Ireland	1.1	0.7	0.6	0.8	0.9	0.8	1.0	0.6	0.5	0.5	0.6	0.6	0.7	0.1	11	2 713
Greece	1.5	1.4	0.9	0.8	1.0	0.8	0.7	0.8	0.8	0.8	0.7	0.9	0.8	-0.1	10	1 328
Spain	1.5	1.2	1.1	0.9	1.2	1.3	1.4	1.6	1.5	1.5	1.5	1.5	1.4	0.3	5	16 074
France	1.1	0.9	1.1	1.3	1.2	1.2	1.3	1.4	1.4	1.6	1.5	1.5	1.6	0.5	3	36 450
Croatia	0.5	0.5	0.4	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.0	19	200
Italy	1.1	1.5	1.2	1.4	1.0	1.2	1.1	1.0	1.0	1.0	1.0	1.0	1.0	-0.2	6	15 773
Cyprus	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.7	0.7	0.8	0.6	0.6	0.5	0.2	17	111
Latvia	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.0	21	81
Lithuania	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.1	0.1	0.0	0.0	0.0	-0.3	26	20
Luxembourg	1.1	1.0	1.0	1.1	1.1	1.1	1.2	1.4	1.9	2.1	2.5	2.4	2.5	1.5	1	1 575
Hungary	0.6	0.5	0.8	0.8	0.8	0.7	0.7	0.7	0.6	0.6	0.5	0.5	0.7	-0.1	14	921
Malta	1.2	1.0	1.0	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.3	1.1	0.7	-0.3	12	93
Netherlands	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	0.8	0.8	0.8	0.8	0.9	0.2	7	7 477
Austria	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.7	0.2	13	2 589
Poland	0.3	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.6	0.6	0.6	0.6	0.6	0.3	16	3 065
Portugal	1.3	1.2	1.1	1.2	1.1	1.1	1.1	1.2	1.3	1.4	1.4	1.4	1.5	0.4	4	2 942
Romania	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	23	234
Slovenia	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	22	58
Slovakia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Finland	0.6	0.5	0.5	0.5	0.5	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.8	0.3	9	1 911
Sweden	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.4	0.5	0.4	0.4	0.1	20	1 712
Iceland	1.0	0.5	0.4	0.3	0.3	0.4	0.3	0.4	15.8	0.5	0.6	0.5	0.5	0.1		99
Norway	0.7	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.8	0.0		2 571

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020	Revenue 2020 (million EUR)
EU-27	2.3	2.2	2.1	2.2	2.1	2.2	2.3	2.4	2.5	2.5	2.5	2.5	2.6	0.5		137 881
EA-19	2.5	2.4	2.3	2.4	2.3	2.4	2.5	2.6	2.6	2.7	2.6	2.7	2.8	0.5		129 245
Belgium	4.0	3.8	4.2	4.6	5.0	5.0	5.0	5.1	5.1	5.1	5.1	5.1	5.0	0.8	2	10 045
Bulgaria	1.6	1.0	0.9	1.0	1.9	1.9	2.0	2.2	1.8	1.8	1.7	1.7	1.4	0.5	17	270
Czechia	0.9	0.8	0.9	0.8	0.9	0.9	1.0	1.1	1.0	1.0	1.0	0.9	0.3	-0.6	24	224
Denmark	1.6	1.2	1.1	1.2	1.0	1.2	1.2	1.4	1.1	1.2	1.2	1.5	1.4	0.3	18	2 011
Germany	1.1	1.0	1.0	1.1	1.2	1.3	1.4	1.8	1.8	1.7	1.8	1.9	2.2	1.2	10	29 981
Estonia	0.3	0.0	0.1	0.2	0.3	0.3	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.1	25	23
Ireland	3.9	2.4	2.1	2.9	3.2	2.8	3.4	2.6	2.2	2.3	2.8	2.7	3.6	1.5	5	2 713
Greece	4.8	4.4	2.8	2.4	2.8	2.4	2.0	2.3	2.0	2.0	1.7	2.3	2.1	-0.7	11	1 328
Spain	4.8	3.9	3.5	3.0	3.8	4.0	4.2	4.7	4.5	4.4	4.4	4.3	3.9	0.4	4	16 074
France	2.6	2.3	2.6	2.9	2.8	2.7	2.9	3.1	3.1	3.5	3.1	3.3	3.5	0.9	6	36 450
Croatia	1.5	1.4	1.3	1.3	1.2	1.3	1.2	1.2	1.1	1.0	1.2	1.1	1.1	-0.2	19	200
Italy	2.7	3.6	2.9	3.4	2.3	2.8	2.6	2.3	2.4	2.4	2.4	2.3	2.2	-0.7	9	15 773
Cyprus	1.1	0.9	0.9	0.7	0.7	0.6	0.5	2.0	2.2	2.4	1.9	1.7	1.5	0.6	16	111
Latvia	1.2	1.0	1.1	1.2	1.4	1.2	1.3	1.2	1.0	0.9	0.9	0.9	0.9	-0.2	20	81
Lithuania	0.8	1.1	1.2	1.1	1.2	0.6	0.6	0.6	0.3	0.2	0.1	0.1	0.1	-1.1	26	20
Luxembourg	3.1	2.8	2.7	2.9	3.1	3.1	3.3	4.0	5.4	5.6	6.2	6.0	6.4	3.7	1	1 575
Hungary	1.4	1.3	2.2	2.1	2.1	1.8	1.9	1.9	1.5	1.6	1.5	1.5	1.9	-0.3	13	921
Malta	3.9	3.2	3.1	3.1	3.0	2.7	2.7	3.2	3.6	3.5	4.2	3.8	2.4	-0.7	7	93
Netherlands	2.7	2.1	2.0	1.5	1.3	1.4	1.8	1.7	2.0	2.1	2.1	2.0	2.4	0.4	8	7 477
Austria	1.0	1.0	1.1	1.5	1.6	1.4	1.3	1.5	1.6	1.4	1.4	1.4	1.6	0.5	15	2 589
Poland	0.9	0.7	0.9	0.9	0.8	1.0	1.0	1.4	1.8	1.7	1.6	1.7	1.6	0.7	14	3 065
Portugal	4.2	4.1	3.7	3.6	3.5	3.2	3.3	3.6	3.8	4.0	4.1	4.1	4.2	0.5	3	2 942
Romania	0.9	0.6	0.6	0.5	0.8	0.9	0.9	0.9	0.9	0.5	0.4	0.6	0.4	-0.2	22	234
Slovenia	0.4	0.3	0.3	0.3	0.3	0.4	0.5	0.3	0.3	0.3	0.3	0.4	0.3	0.0	23	58
Slovakia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
Finland	1.4	1.3	1.2	1.1	1.3	1.5	1.5	1.5	1.5	1.8	1.6	1.8	1.9	0.7	12	1 911
Sweden	0.7	0.6	0.7	0.7	0.8	0.8	0.8	0.9	1.1	1.0	1.1	0.9	0.8	0.1	21	1 712
Iceland	2.9	1.5	1.3	1.0	1.0	1.2	0.9	1.1	31.4	1.4	1.5	1.5	1.4	0.1		99
Norway	1.7	2.0	1.9	1.8	1.8	2.0	1.9	1.8	1.9	2.0	1.8	1.9	2.1	0.2		2 571

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

Data extracted December 2021

Table 79: Implicit Tax rate on consumption, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020
EU-27	16.4	15.8	16.3	16.6	16.6	16.7	16.9	17.0	17.1	17.2	17.3	17.3	17.1	0.8	
EA-19	15.9	15.4	15.8	16.1	16.1	16.2	16.4	16.5	16.7	16.7	16.8	16.8	16.5	0.7	
Belgium	17.7	17.2	17.6	17.4	17.4	17.4	17.4	17.3	17.8	17.7	17.8	17.7	17.4	-0.2	20
Bulgaria	21.3	18.6	17.5	18.1	17.8	19.5	19.0	20.0	20.6	20.6	20.0	20.7	21.0	3.5	8
Czechia	17.0	17.1	17.4	18.8	19.5	19.9	19.1	20.2	20.3	20.5	20.0	20.1	20.3	2.9	11
Denmark	26.3	25.2	25.3	25.3	25.2	24.9	24.6	24.6	25.0	24.8	24.7	24.0	24.7	-0.6	1
Germany	16.9	16.7	16.4	16.7	16.3	16.1	16.1	16.1	15.9	15.8	15.8	15.8	14.9	-1.5	26
Estonia	18.3	21.8	20.9	21.5	21.7	20.8	21.7	22.3	23.1	22.9	22.8	23.7	22.8	1.9	4
Ireland	19.7	18.4	18.2	17.9	18.2	19.0	19.9	20.1	20.2	20.3	19.5	19.8	18.2	0.0	15
Greece	14.0	13.0	15.1	15.6	15.6	16.0	16.4	16.3	17.9	17.7	17.9	17.6	17.6	2.5	18
Spain	11.3	9.3	11.8	11.4	11.6	13.0	13.3	13.9	13.8	13.8	13.9	13.9	14.1	2.3	27
France	16.4	16.0	16.2	16.7	16.8	16.9	17.2	17.5	17.6	18.0	18.2	18.2	18.0	1.8	16
Croatia	21.0	20.4	21.0	19.9	20.8	21.1	21.2	21.9	22.1	22.5	22.8	22.8	23.1	2.1	3
Italy	14.7	14.4	15.1	15.3	15.7	15.4	15.9	15.8	16.1	16.0	16.0	16.2	15.8	0.7	24
Cyprus	18.4	17.1	16.7	15.7	15.8	15.2	16.6	16.4	16.7	16.7	17.4	17.0	16.7	0.0	22
Latvia	15.7	15.3	15.7	16.7	17.0	17.1	17.7	18.4	19.1	19.1	20.1	19.9	20.8	5.1	9
Lithuania	15.8	14.7	15.6	15.8	15.3	15.4	15.7	16.2	16.3	16.6	16.8	17.1	17.5	1.9	19
Luxembourg	23.0	22.7	22.8	23.3	23.7	24.2	25.0	20.4	20.4	20.6	20.5	20.7	21.1	-1.7	7
Hungary	18.3	19.0	19.1	19.1	20.7	22.2	23.0	23.6	22.7	22.3	23.1	22.8	23.5	4.4	2
Malta	17.1	16.9	16.3	16.5	16.2	16.2	17.4	17.4	17.6	18.1	18.4	17.6	18.7	2.4	14
Netherlands	18.4	17.8	17.8	17.6	17.3	17.6	17.8	18.1	18.8	18.9	19.0	19.7	19.9	2.1	12
Austria	18.2	18.1	18.0	18.0	18.1	17.9	17.9	18.1	18.1	18.2	18.1	18.1	17.9	-0.1	17
Poland	18.3	16.4	17.4	17.7	16.6	16.4	16.7	16.9	17.5	18.2	18.7	18.6	19.0	1.6	13
Portugal	15.7	14.1	15.0	15.6	15.6	15.4	15.7	16.1	16.3	16.5	16.7	16.6	16.5	1.5	23
Romania	15.1	14.0	16.1	18.0	18.1	18.0	17.7	18.7	15.8	14.5	14.8	15.0	15.0	-1.1	25
Slovenia	20.8	19.8	19.9	19.6	19.8	20.9	21.4	21.6	21.4	21.3	21.2	20.7	20.6	0.7	10
Slovakia	15.3	14.1	14.4	16.1	14.8	15.7	16.3	16.8	16.3	17.2	17.2	17.3	17.0	2.6	21
Finland	20.7	20.1	19.9	21.0	21.0	21.3	21.1	20.9	21.4	21.3	21.5	21.4	21.6	1.7	6
Sweden	22.1	21.7	22.0	21.4	21.0	20.8	20.8	21.2	21.7	21.8	21.8	21.6	21.9	-0.1	5
Iceland	19.3	17.3	17.8	17.8	17.9	17.5	17.4	17.7	17.8	18.7	18.1	17.2	17.5	-0.3	
Norway	23.9	23.1	23.4	23.6	23.6	23.6	23.4	23.0	23.0	23.1	23.2	22.7	22.9	-0.5	

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

Data extracted December 2021

Table 80: Implicit Tax rate on labour, %

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Ranking 2020
EU-27	37.4	36.8	36.7	37.1	37.7	38.1	38.1	38.1	38.0	38.1	38.2	38.1	38.1	1.4	
EA-19	37.5	37.1	37.0	37.4	38.0	38.4	38.5	38.4	38.3	38.4	38.5	38.4	38.5	1.5	
Belgium	42.6	42.3	42.9	43.2	43.0	43.2	43.1	43.2	41.7	41.6	41.1	40.4	40.9	-2.0	2
Bulgaria	27.3	25.6	23.2	23.9	23.3	23.5	24.1	23.9	23.9	24.5	24.8	25.4	25.4	2.2	26
Czechia	39.8	37.5	38.3	38.8	38.5	38.8	39.1	38.8	39.5	39.5	40.0	40.2	40.4	2.1	4
Denmark	35.6	33.8	33.6	33.6	34.1	33.6	33.1	34.0	34.5	34.7	34.6	34.6	35.7	2.1	13
Germany	37.7	37.1	36.2	36.4	36.6	36.9	36.9	36.9	37.2	37.6	37.7	38.0	37.8	1.6	10
Estonia	33.1	33.8	35.4	34.4	34.0	33.8	33.6	32.9	32.9	33.1	32.5	32.2	32.0	-3.4	18
Ireland	25.6	27.9	28.9	31.0	31.7	32.1	33.1	32.5	32.3	31.9	32.3	32.8	32.0	3.1	19
Greece	37.5	34.4	35.9	35.3	39.8	38.6	37.0	37.6	38.0	40.4	40.4	40.6	39.9	4.0	6
Spain	31.6	30.5	31.1	31.9	32.6	32.7	33.3	32.6	33.0	33.6	34.1	34.9	37.0	5.9	12
France	38.9	38.6	38.4	39.3	40.1	41.2	41.5	41.5	41.4	41.4	41.4	40.3	40.0	1.6	5
Croatia	31.2	31.4	31.5	30.9	30.8	31.3	32.1	31.0	30.3	29.6	29.6	29.8	28.1	-3.4	25
Italy	43.7	43.6	43.9	43.4	44.0	44.2	43.6	43.4	42.5	42.7	42.7	43.3	44.1	0.2	1
Cyprus	22.2	22.7	23.2	23.1	23.2	22.7	24.6	25.4	25.4	25.8	26.0	29.4	31.0	7.8	21
Latvia	28.4	30.4	32.9	34.1	34.2	32.5	31.5	30.0	29.4	29.9	29.5	29.9	29.6	-3.3	23
Lithuania	32.2	31.0	30.5	30.7	30.8	31.0	31.2	31.2	31.2	30.8	31.4	30.2	29.5	-1.0	24
Luxembourg	29.4	29.4	30.0	30.1	30.7	31.3	31.0	31.5	31.6	31.1	31.7	31.8	33.1	3.1	16
Hungary	42.3	40.3	38.6	38.3	40.2	40.1	40.6	41.4	41.4	39.6	38.9	38.9	38.2	-0.4	9
Malta	21.0	21.5	21.2	21.9	21.9	22.3	22.3	21.4	21.7	21.9	23.0	23.1	23.5	2.3	27
Netherlands	31.9	31.4	31.8	32.1	32.2	32.2	32.0	32.6	32.7	32.3	32.6	32.5	32.4	0.6	17
Austria	42.3	41.3	41.5	41.8	42.0	42.4	42.7	43.0	41.4	41.3	41.5	41.5	40.8	-0.7	3
Poland	29.6	29.3	29.1	30.4	31.6	32.6	32.6	33.2	33.2	33.6	33.6	33.9	33.9	4.8	15
Portugal	24.7	24.8	24.5	26.1	25.8	28.8	29.5	29.7	29.5	29.2	29.2	29.3	29.8	5.3	22
Romania	30.2	32.1	30.0	33.1	33.4	33.8	32.3	31.4	27.9	28.5	31.6	30.8	31.1	1.1	20
Slovenia	35.8	35.1	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	35.9	35.3	35.1	0.2	14
Slovakia	34.2	32.9	33.6	32.9	33.6	36.0	36.0	36.6	36.8	36.9	37.0	37.2	37.0	3.4	11
Finland	40.6	39.8	38.5	39.1	39.7	39.9	40.5	40.4	40.9	39.8	38.9	38.9	38.3	-0.2	8
Sweden	40.8	39.2	38.9	38.8	38.6	38.5	38.3	38.8	39.8	40.0	39.7	39.1	38.4	-0.5	7
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	35.5	35.6	36.1	36.2	36.2	36.2	36.2	35.9	35.9	36.0	36.0	35.9	36.6	0.5	

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

Data extracted December 2021

Table 81: Total payable tax credits as % of GDP

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Revenue 2020 (million EUR)
EU-27	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.1	45 786
EA-19	0.2	0.3	0.2	0.2	0.2	0.2	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.2	43 873
Belgium	0.1	0.3	0.3	0.4	0.5	0.4	0.3	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	1 125
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	0.5	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.1	1 507
Denmark	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	-0.2	407
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	0.5	0.6	0.6	0.6	0.7	0.5	0.3	0.2	0.2	0.2	0.1	0.1	0.1	-0.5	400
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.3	0.2	0.3	0.1	3 121
France	0.6	1.0	0.9	0.7	0.7	0.6	1.0	1.2	1.2	1.3	1.5	1.5	1.1	0.2	26 064
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	0.0	0.0	0.0	0.0	0.3	0.2	0.8	0.9	0.7	0.9	0.7	0.6	0.8	0.8	12 469
Cyprus	:	:	:	:	:	:	:	:	:	:	:	1.2	0.0	:	0
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	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	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.0	364
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	375

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	Difference 2010-2020 (pp)	Revenue 2020 (million EUR)
EU-27	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
EA-19	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Belgium	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.0	258
Bulgaria	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Czechia	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	-0.1	297
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	20
Germany	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Estonia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Ireland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Greece	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Spain	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.2	0.1	0.2	0.1	1 747
France	0.4	0.6	0.5	0.4	0.3	0.2	0.5	0.6	0.5	0.6	0.8	0.8	0.6	0.1	14 343
Croatia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Italy	0.0	0.0	0.0	0.0	0.3	0.2	0.5	0.4	0.2	0.4	0.1	0.1	0.1	0.1	1 997
Cyprus	:	:	:	:	:	:	:	:	:	:	:	0.0	0.0	:	0
Latvia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Lithuania	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Luxembourg	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Hungary	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Malta	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Netherlands	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Austria	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	-0.1	120
Poland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Portugal	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Romania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0
Slovenia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Slovakia	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Finland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Sweden	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Iceland	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Norway	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	296

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

Data extracted December 2021

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Difference 2011-2021	Ranking 2020
EU-27	21.1	21.3	20.8	20.6	20.7	21.0	21.1	21.0	20.9	19.8	19.8	19.4	19.2	19.0	-1.6	
EA-19	22.5	22.9	22.2	21.9	22.1	22.8	22.8	22.7	22.6	21.6	21.6	21.2	20.9	20.6	-1.3	
Belgium	24.9	24.7	25.3	25.9	26.3	26.5	26.7	27.8	28.3	29.3	24.9	25.0	23.2	23.2	-2.7	6
Bulgaria	8.9	8.8	8.8	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	0.0	27
Czechia	18.4	17.5	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	16.7	17.0	0.3	17
Denmark	22.6	22.6	22.6	22.6	22.0	22.0	22.2	21.3	20.0	20.1	19.8	19.8	19.8	19.8	-2.8	12
Germany	28.2	28.0	28.0	28.2	28.2	28.2	28.2	28.2	28.2	28.8	28.9	28.9	28.9	28.9	0.7	2
Estonia	16.5	16.5	16.5	16.5	16.5	16.5	16.5	15.7	15.7	15.7	15.7	13.9	12.1	10.2	-6.3	26
Ireland	14.4	14.4	14.4	14.4	14.4	14.4	14.4	14.1	14.1	14.1	14.1	14.1	14.1	14.1	-0.3	22
Greece	21.8	30.5	21.0	17.5	17.5	24.1	24.5	27.5	27.6	27.6	27.6	22.9	22.9	21.1	3.6	11
Spain	32.8	32.8	32.8	31.9	32.4	32.9	32.6	31.5	29.0	29.0	29.0	29.0	29.0	29.0	-2.9	1
France	34.6	34.7	32.8	32.8	34.2	34.7	38.3	38.3	38.4	33.4	33.4	33.5	31.5	28.1	-4.7	3
Croatia	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	16.5	14.8	14.8	14.8	14.8	14.8	-1.7	20
Italy	27.3	27.5	27.5	24.9	25.1	25.1	24.2	23.8	23.6	23.7	23.8	23.8	23.9	23.9	-1.0	5
Cyprus	10.6	10.6	11.6	11.6	11.9	15.2	15.2	12.7	13.1	12.5	13.0	13.4	13.3	13.4	1.8	23
Latvia	13.8	13.8	11.8	12.2	12.4	12.1	14.3	14.3	14.3	14.3	16.7	16.7	16.7	16.7	4.5	19
Lithuania	12.7	16.8	12.7	12.7	12.7	13.6	13.6	13.6	13.6	13.6	13.6	12.7	12.7	12.7	0.0	24
Luxembourg	25.9	25.0	25.0	24.9	24.9	25.5	25.5	25.5	25.5	23.7	22.8	21.8	21.8	21.8	-3.1	9
Hungary	19.5	19.5	19.1	19.3	19.3	19.3	19.3	19.3	19.3	11.1	11.1	11.1	11.1	11.1	-8.2	25
Malta	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	32.2	24.3	24.4	25.3	25.1	25.2	-7.0	4
Netherlands	23.1	22.2	22.2	21.8	22.6	21.6	22.6	22.5	22.5	22.5	22.5	22.5	22.5	22.5	0.7	8
Austria	23.0	22.7	22.7	23.0	23.0	23.0	23.0	23.0	23.1	23.1	23.1	23.1	23.1	23.1	0.1	7
Poland	17.4	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	17.5	16.0	16.0	16.8	-0.7	18
Portugal	23.7	23.7	26.2	26.2	28.4	28.4	28.4	26.6	26.6	20.0	21.4	21.4	21.4	21.4	-4.8	10
Romania	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.8	14.7	14.7	14.7	14.7	14.7	14.7	-0.1	21
Slovenia	20.0	19.1	18.2	18.2	16.4	15.5	15.5	15.5	15.5	17.3	17.3	17.3	17.3	17.3	-0.9	16
Slovakia	16.8	16.8	16.8	16.8	16.8	20.3	19.4	19.6	19.6	18.7	18.7	18.7	18.7	18.7	1.9	14
Finland	24.5	23.6	23.9	24.7	23.3	22.6	18.6	18.9	19.1	19.5	19.6	19.6	19.6	19.6	-5.1	13
Sweden	24.6	23.2	23.2	23.2	23.2	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	18.7	-4.5	14

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

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

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

4

ANNEX B: METHODOLOGICAL AND EXPLANATORY NOTES

The 'Taxation trends' 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 revenue 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 ⁽²⁹⁾, a simple description of the aggregates and the data sources is provided. Sections C to E ('Tax structure by economic function', 'Environmental taxes' and 'Property taxes') and Section F ('Implicit tax rates') present statistics developed by the European Commission Directorate-General (DG) for Taxation and Customs Union specifically for this publication, so the reasoning will be delved into in greater detail, with attention given to both their theoretical and their practical limitations. This note concludes with an in-depth discussion of the approaches used in calculating the split of personal income tax according to its sources, a process critical to the creation of meaningful statistics for Sections C and F.

Data sources

The primary cut-off date for most of the data in this publication was December 2021, except the first sections of Chapter 1 where the cut-off date was May 2022. This concerns the national accounts data and the more disaggregated tax data submitted to Eurostat (the national tax list or NTL) that were used for the classification of revenue according to economic functions and to determine the level of environmental and property taxes. The data for the denominator of the ITRs on capital and corporate income in Part 1 were downloaded on February 2022. In a very few cases, estimates at the detailed level have been used if statistics were not available; in those cases, the estimates were either supplied by Member State administrations or computed using proxies.

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

Data coverage

This publication presents time series of tax revenue (including taxes levied on behalf of the institutions of the European Union) and tax rates for the EU Member States, Iceland 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

⁽²⁹⁾ European Commission (2013b).

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 2020 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 publication computes weighted averages for three groups of countries: the EU as a whole (EU-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 publication many revenue indicators are presented as a percentage of GDP (gross domestic product). The GDP data used was extracted from Eurostat in November 2021 to be in line with the NTL data used in this report.

Totals, shares and 'amounts assessed but unlikely to be collected'

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

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

- (a) **'Time-adjusted' cash.** The cash is attributed to when the activity that generated the tax liability took place or when the amount of taxes was determined in the case of some income taxes. This adjustment may be based on the average time difference between the activity and cash receipt.
- (b) **A method based on declarations and assessments.** In this case an adjustment needs to be made for amounts assessed or declared but unlikely to be collected. These amounts have to be eliminated from government revenue, either by using a tax-specific

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

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

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

Payable tax credits

A further issue concerning the measurement of tax revenue 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 publication as taxes on production and imports (D.2), current taxes on income and wealth (D.5), capital taxes (D.91) and compulsory actual social contributions (D.611c + D.613c), minus 'Capital transfers (representing taxes assessed but unlikely to be collected)' (D.995). Indirect taxes, direct taxes and social contributions add up to the total of taxes and compulsory actual social contributions received by the general government and the institutions of the European Union (S13_S212).

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

'Indirect taxes' are defined in this publication 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 non-employed persons (D.613cs and D.613cn).

As mentioned above (in epigraph: "Totals, shares and 'amounts assessed but unlikely to be collected'"), indicators in this section have been adjusted, deducting amounts assessed but unlikely

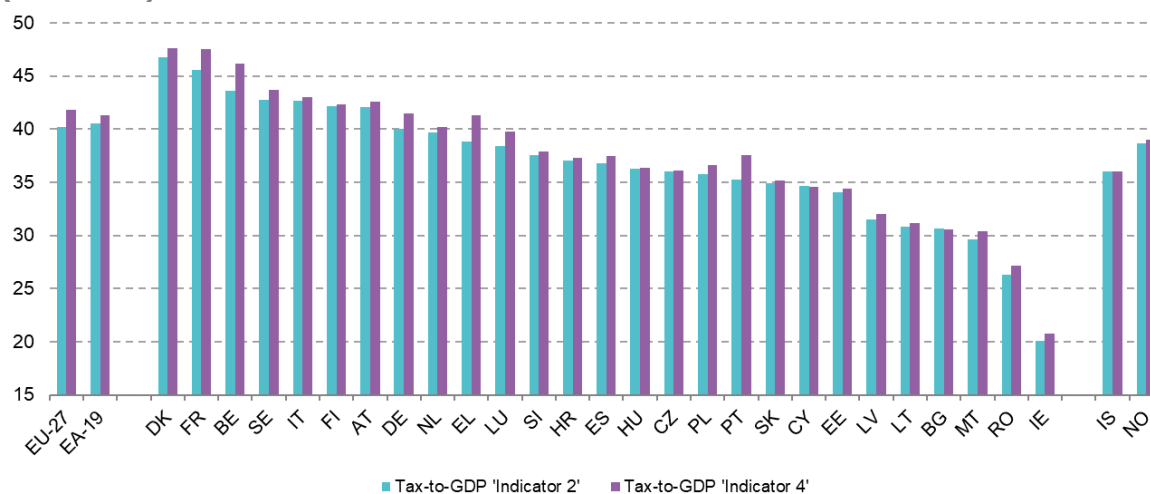
to be collected when necessary. In the countries reporting data on the item ‘Capital transfers (representing taxes assessed but unlikely to be collected)’ (ESA code D.995).

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 publication thus corresponds to indicator 2 of the four indicators of general government and European Union levies issued by Eurostat (see Box A.1).

GRAPH A.1: SENSITIVITY ANALYSIS: ROLE OF IMPUTED SOCIAL CONTRIBUTIONS AND VOLUNTARY ACTUAL SOCIAL CONTRIBUTIONS 2020 (% of GDP)



Source: Eurostat (online data code: gov_10a_taxag, extracted December 2021)

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 subsector (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) subsectors as employers
= INDICATOR 2 (Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer)
+ Imputed social contributions (D.612) payable to general government as an employer
+ Households' social contribution supplements (D.614)
- Social insurance scheme service charges (D.61sc)
= INDICATOR 3 (Total taxes and compulsory social contributions payable to general government, including those for government as an employer)
+ Voluntary actual social contributions payable to the general government sector (S.13) (D.611v+D.613v)
= INDICATOR 4 (Total taxes and social contributions payable to general government, including voluntary contributions)

Source: Eurostat.

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

It should also be noted that in some countries non-tax compulsory payments may be made to private funds or schemes outside general government, and that these are not included in the indicators of tax burden. However, it should be noted that compulsory, unrequited (something-for-nothing) payments can only be received by general government (or EU institutions in some cases), necessitating a rerouting through general government in certain cases, which fulfils the national accounts purpose of bringing out the economic substance of economic transactions.

BOX A.2: SOCIAL CONTRIBUTIONS IN ESA 2010

Actual Social contributions

- D.611 Employers' actual social contributions
 - D.611c Compulsory employers' actual social contributions
 - D.611v Voluntary employers' actual social contributions

- D.613 Households' actual social contributions
 - D.613c Compulsory households' actual social contributions
 - D.613ce Compulsory employees' actual social contributions
 - D.613cs Compulsory actual social contributions by the self-employed
 - D.613cn Compulsory actual social contributions by the non-employed
 - D.613v Voluntary households' actual social contributions

Imputed Social contributions

- D.612 Employers' imputed social contributions

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 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 revenue for PIT and social contributions for the EU institutions (excluded from taxes by economic function).

It should be understood that data on tax revenue 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 revenue 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 revenue.

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 revenue’ and tax revenue 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 the rankings and in the country table the indicators shown are based in the ‘ultimately received tax revenue’ concept. 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 revenue) as a transfer from central government. Personal income tax is classified under central government as local governments do not set the rate.

In **Ireland**, in 2014 the sector classification of the Social Insurance Fund (SIF) was reviewed as part of ESA 2010 implementation. As it did not meet the institutional unit criteria it was reclassified from S.1314 to S.1311. Subsequently, as only one other Member State did not present S.1314, Ireland was requested by Eurostat in the 2019 Excessive Deficit Procedure (EDP) Dialogue Visit to reflect on reporting the SIF in S.1314 in order to harmonise practices with other Member States. The Central Statistics Office (CSO) in Ireland is in agreement with Eurostat that presenting the S.1314 subsector would facilitate harmonisation and comparability with other Member States. With the September 2021 EDP transmission, and corresponding quarterly reporting, Ireland has implemented the subsector with a time series beginning in Q1 2017. This change has no impact on the aggregate data.”

Section C: Tax structure by type of tax base

Data sources

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

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

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

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

Methodology and breakdown of taxes by type of tax base

Taxes on consumption, labour and capital add up to the total of taxes received by general government ⁽³⁰⁾. The separation of taxes by type of tax base inevitably leads to simplifications and somewhat hybrid categories. A number of borderline cases and approximations had to be taken into account to arrive at a final classification of taxes. Tax data are not always recorded in sufficient detail to identify individual taxes and allocate them to the corresponding tax-base categories. In addition, some specific national features required special treatment. The degree of decomposition provided by national statistical offices makes it sometimes difficult to identify subcategories. General guidelines for the allocation of the taxes are given in Boxes C.1 to C.5 below. However, exceptions are made if necessary to reflect the true nature of a tax. Borderline cases, which mainly regard the split between taxes on stocks of capital and on consumption, are discussed with Member States.

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

⁽³⁰⁾ 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 ‘revenue assessed but unlikely to be collected’ to economic function bases for those countries using D.995.

Greece, Spain, Italy, Cyprus, Lithuania,) or tax receipts from withholding and income tax statistics with certain corrections (Czechia, Estonia, Hungary, Austria, Portugal, Romania) ⁽³¹⁾.

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 2020 split was considered equal to that of 2019. 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 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) 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).

⁽³¹⁾ 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).

- 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 ⁽³²⁾. Some categories have been allocated to capital, such as stamp taxes (D.214b), when they could be identified as related to the stock exchange market or real-estate investment. Taxes on financial and capital transactions (D.214c), along with some export duties and monetary compensatory amounts on exports (D.214k), have also been recorded as capital taxes.
- Other taxes on production (D.29). These are typical borderline cases since this category includes several taxes or professional licences paid by companies ‘as a result of engaging in production’. Total wage bill and payroll taxes (D.29c) have been classified as a tax on labour; taxes on land, buildings and other structures (D.29a) have been classified as taxes on the stock of capital. However, taxes on international transactions (D.29d), taxes on pollution (D.29f) and the under-compensation of VAT (flat-rate system) (D.29g) have been considered as consumption taxes.
- Some taxes defined as current taxes (D.5) in ESA 2010 such as poll taxes, expenditure taxes or payments by households for licences have been attributed to consumption since they are expenditures made by households to obtain specific goods and services.

BOX C.1: DEFINITION OF TAXES ON CONSUMPTION

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

Taxes on labour

Taxes on employed labour income

Taxes on employed labour comprise all taxes, directly linked to wages and mostly withheld at source, paid by employers and employees, including actual compulsory social contributions (see Box C.2). They include compulsory actual employers’ social contributions (D.611c) and payroll taxes (D.29c), compulsory social contributions paid by employees (D.613ce) and the part of personal income tax (D.51a) that is related to earned income. The personal income tax is typically levied on different sources of income: labour income, but also social benefits, including pensions, dividend

⁽³²⁾ 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.

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 revenue.

BOX C.2: DEFINITION OF TAXES ON LABOUR

Employed labour

From D.51 Taxes on income:

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

From D.29 Other current taxes:

D.29c Total wage bill and payroll taxes

From D.611 Employers' actual social contributions:

D.611c Compulsory employers' actual social contributions

From D.613 Households' actual social contributions:

D.613ce Compulsory employees' actual social contributions

Non-employed labour

From D.51 Taxes on income:

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

From D.613 Households' actual social contributions:

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

Taxes on non-employed labour income

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

Taxes on the income of the self-employed

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

Taxes on capital

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

BOX C.3: DEFINITION OF TAXES ON CAPITAL

Capital and business income taxes:

From D.51- Taxes on income:

- D.51a+D.51c1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)
- D.51b+D.51c2 Taxes on the income or profits of corporations including holding gains
- D.51c3 Other taxes on holding gains
- D.51d Taxes on winnings from lottery and gambling
- D.51e Other taxes on income n.e.c.

From D.613- Households actual social contributions:

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

Taxes on stocks (wealth):

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

- D.214b Stamp taxes
- D.214c Taxes on financial and capital transactions
- D.214k Export duties and monetary compensatory amounts on exports

From D.29- Other taxes on production:

- D.29a Taxes on land, buildings or other structures
- D.29b Taxes on the use of fixed assets
- D.29e Business and professional licences
- D.29h Other taxes on production n.e.c.

From D.59- Other current taxes:

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

D.91 Capital taxes

'Taxes on capital and business income' that economic agents earn or receive from domestic resources or from abroad includes taxes on income or profits of corporations (Box C.4), taxes on income and social contributions of the self-employed, plus personal income tax raised on the capital income of households (rents, dividends and other property income) (Box C.5). In practice this is mainly the personal income tax paid on dividend and interest income and entrepreneurial activity (part of D.51a + D.51c1) and CIT (D.51b + D.51c2), along with other taxes on holding gains (D.51c3) ⁽³³⁾. 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

⁽³³⁾ In the case of France also some taxes under D29, could be classified as taxes on the income of corporations.

BOX C.5: DEFINITION OF TAXES ON THE CAPITAL AND BUSINESS INCOME OF HOUSEHOLDS

Taxes on capital and business income of households:

From D.51 Taxes on income:

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

D.51c3 Other taxes on holding gains

D.51d Taxes on winnings from lottery and gambling

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

From D.613 Households' actual social contributions:

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

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

Section D: Environmental taxes

The definition of an environmental tax in [Environmental taxes — A statistical guide](#) (European Commission, 2013a) refers to a tax ‘whose tax base is a physical unit (or a proxy of a physical unit) of something that has a proven, specific negative impact on the environment, and which is identified in ESA as a tax’⁽³⁴⁾. Details on the classification of environmental taxes can also be found in that document. While the motivation for introducing the taxes — fiscal or environmental — is not decisive for the classification, its impact on costs and prices is. As the statistical guide states: ‘The definition puts emphasis on the effect of a given tax in terms of its impact on the cost of activities and the prices of products that have a negative effect on the environment. The environmental effect of a tax comes primarily through the impact it has on the relative prices of products and on the level of activities, in combination with the relevant price elasticities.’

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

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

- **Energy taxes** include taxes on energy products used for both transport and stationary purposes (denoted ‘E’ in the NTL). The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. Note that CO₂ taxes are included under energy taxes (rather than under pollution taxes), as it is often not possible to identify them separately in tax statistics. A further disaggregation is provided for energy taxes, namely a category giving the tax revenue stemming from the transport use of fuels. Transport fuel taxes include only those taxes that are levied on the transport use of fuels/energy products (including CO₂ taxes) and hence form a subgroup of energy taxes. The derivation of these data is explained under the heading ‘Estimation of revenue 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 CO₂ taxes, which, as discussed above, are included under energy taxes. The second group — resource taxes — includes any tax linked to extraction or use of a natural resource. This means that licences paid for hunting, fishing and the like are classified as resource taxes, because these activities deplete natural resources. Note that as of the 2013 edition of this publication, taxes on the extraction of oil or gas are no longer booked as resource taxes, in line with the statistical guideline.

⁽³⁴⁾ See also Regulation (EU) No 691/2011 on European environmental economic accounts, which uses the same definition.

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 revenue 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 revenue between transport and non-transport uses of fuel and energy taxes, and auxiliary sources detailing revenue 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 revenue from mineral oils used in transport only (such as tax revenue 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 REVENUE TO TRANSPORT AND STATIONARY USES

The following data sources are available:

- The National Tax Lists (NTL) which provide overall fuel tax revenue
- 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 revenue from all mineral oils
 - VIII) Natural gas
 - IX) Coal and Coke
 - X) Electricity
 - XI) Overall sum: Total revenue 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).

Revenue 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 revenue from mineral oil duties. Eurostat energy balances provide transport and non-transport uses in final energy consumption. Combining consumption uses with excise rates (also available from the ED database), revenue from transport and non-transport uses can be estimated. This proportion is then applied to the relevant taxes in NTLs.

The following additional assumptions are needed for the calculations:

- Data on final energy consumption uses tonnes (or toe or TJ) as a measure of the volume of liquid components, whereas excise duties for petrol and diesel are defined as euro/litre. For diesel/gas oil the 'typical' conversion factor suggested by Eurostat of 1 185l/1 000 kg is used.
- Moreover, usually more than one tax rate is in place for a product category used for transport purposes. Tax rates on transport diesel are often differentiated according to the diesel's sulphur or biodiesel content; LPG used for public transport is often taxed at reduced rates or tax exempt altogether. If multiple tax rates do not permit the application of the general formula 'tax rate × amount of transport fuel in litres', a different approach is used. Transport tax revenue are derived as the difference between total tax revenue according to the product category given by the ED data, namely (III) Diesel or (IV) LPG and methane, and the non-transport tax revenue. Calculating non-transport tax revenue 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 revenue from all mineral oils and by (X) Total revenue 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 revenue, 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 revenue 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 revenue and other tax revenue 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 revenue from the NTL. For other countries, total revenue attributed to transport fuel taxes were directly provided by the ministry of finance. Others provided the directly usable share of the fuel tax revenue 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⁽³⁵⁾. In other cases a breakdown of excise revenue 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)

⁽³⁵⁾ Although the difference is likely to be small for excise and consumption taxes.

Section E: Property taxes

The classification of taxes on property applied in this publication 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 publication distinguishing only between ‘Recurrent taxes on immovable properties’ — category (1) in the above OECD classification — and ‘Other property taxes’ for all the other five categories of property taxes distinguished by the OECD.

BOX E.1: TAXES ON PROPERTY — CLASSIFICATION

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

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

In this section of the methodological annex, information is given on the methodology followed for calculating implicit tax rates, for splitting personal income tax revenue 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 revenue of the category (consumption, labour, and capital) to a proxy of the potential tax base defined using the production and income accounts of the national accounts.

Data sources

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

Methodology

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

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

The comparability of these indicators has been enhanced by the improved consistency and harmonised computation of ESA national accounts data. However, this improvement can only be fully exploited by using the same denominator for all countries and not accounting for country-specific peculiarities in national tax legislation. For capital, an average tax rate is estimated by

dividing all taxes on capital by a broad approximation of the total capital and business income for both households and corporations. For labour, an average tax rate is estimated by dividing direct and indirect taxes on labour paid by employers and employees by the total compensation of employees. The attractiveness of the approach lies in the fact that all elements of taxation are implicitly taken into account, such as the combined effects of statutory rates, tax deductions and tax credits. They also include the effects due to the composition of income, or companies' profit-distribution policies. Furthermore, the effects of tax planning, along with the tax relief available (e.g. tax bases that are exempted below a certain threshold, non-deductible interest expenses), are also taken implicitly into account. The advantage of the ITRs in capturing a wide set of influences on taxation is accompanied by difficulties in interpreting the trends when a complete and precise separation of the different forces of influence is not possible⁽³⁶⁾. In addition, any timing differences that arise because of lags in tax payments and business-cycle effects may give rise to significant volatility in these measures. In short, they represent a reduced model of all variables influencing taxation, tax rates and bases.

Implicit tax rate on consumption

The ITR on consumptions aims to measure the taxes of consumption divided by the tax base. Due to data limitations, the tax base can be only approximated. Previous versions of this methodology have been trying to improve the estimations of the tax base.

The ITR on consumption⁽³⁷⁾ is defined, (see Box F.1), as all consumption taxes divided by:

- the final consumption expenditure of private households on the economic territory (domestic concept)
- intermediate consumption and social transfer in kind by the government and Non Profit Institutions Serving Households (NPISH). For more technical details on this approximation to the tax base check Box F.2 in this section.

However, some questions remain open. One of the key questions is the exclusion of government wages from the denominator. According to OECD⁽³⁸⁾: *“many government services such as education and healthcare are also exempt from VAT when they are provided by the private sector. Therefore, an exclusion of government wage consumption from the consumption tax base overstates the ITRs on consumption in countries where these labour-intensive services are publicly provided, compared to those where they are privately provided”*. Another open question is the treatment of real state, as it has an impact in the numerator but with the current definition is not part of the denominator.

⁽³⁶⁾ OECD (2000, 2002).

⁽³⁷⁾ The definition of this indicator has been updated for the 2021 edition of the Taxation Trends Report. Before the 2020 edition the denominator it was composed only by the consumption from private households. In the 2020 edition the denominator included also consumptions from government and NPISH, and excluding compensation of government employees.

⁽³⁸⁾ OECD (2020).

BOX F.1: DEFINITION OF THE IMPLICIT TAX RATE ON CONSUMPTION

Implicit tax rate on consumption (ESA2010)	Taxes on consumption / (1)+(2)+(3)+(4)+(5)
<i>Numerator:</i> see Box C.1 – taxes on consumption	
<i>Denominator:</i>	
(1) P31_S.14dom: Final consumption expenditure of households on the economic territory (domestic concept) [nama_10_fcs]	
(2) P2_S13: Intermediate consumption of general government [gov_10a_main]	
(3) P2_S15: Intermediate consumption of non-profit institutions serving households (NPISH) [nasa_10_nf_tr]	
(4) D632_S13: Social transfers in kind of general government [gov_10a_main]	
(5) D632_S15: Social transfers in kind of non-profit institutions serving households (NPISH) [nasa_10_nf_tr]	

BOX F.2: APPROXIMATING THE TAX BASE OF THE NON-MARKET ECONOMY

One way to look at the economy in national accounts is to split it between market and non-market producers. Of the market producers, only the household sector (S.14) can have final consumption expenditure (P.3). The final consumption expenditure of S.14 is valued at purchasers prices (i.e. the price the consumer actually pays) and therefore includes taxes (less subsidies). Corporations (S.11 and S.12) only can have intermediate consumption (P.2) of goods and services needed as input for their production processes.

For non-market producers (sectors S.13 and S.15), the calculation of final consumption expenditure is a bit more difficult as there is neither a direct user nor a market price for the services provided. Therefore, for non-market producers, two conventions are applied in national accounts. The first convention is that non-market producers consume their own output (P.1); minus revenue from market output (P.11); minus revenue from non-market output (P.131); minus output allocated to own account capital formation (P.12) as well as social transfers in kind purchased from market producers (D.632):

$$P.3 \equiv P.1 - P.11 - P.12 - P.131 + D.632$$

The second convention is that the production (P.1) of non-market producers is valued as the sum of its production costs. Production costs are: compensation of employees (D.1); intermediate consumption (P.2); consumption of fixed capital (national accounts' measure of depreciation, P.51c); taxes on production, expenditure (D.29p); minus subsidies on production, revenue (D.39r) and plus net operating surplus (B.2n, normally zero or small):

$$P.1 \equiv D.1 + P.2 + P.51c + D.29p - D.39r + B.2n$$

With this in mind, the definition of P.3 for non-market producers can be written as:

$$P.3 \equiv D.1 + P.2 + P.51c + D.29p - D.39r + B.2n - P.11 - P.12 - P.131 + D.632.$$

For the calculation of the tax base it is necessary to eliminate the items for which no taxes on consumption are paid. No taxes on consumption are paid on:

- D.1 = compensation of employees,
- P.51c = consumption of fixed capital (national accounts' measure of depreciation),
- D.39r = subsidies on production, revenue,
- B.2n = net operating surplus (also small),
- D.29p = taxes on production, expenditure,
- P.12 = own account capital formation.

Therefore, the items above should not enter the tax base approximation for both S.13 and S.15. For the remaining items (P.2, D.632, P.11 and P.131) it might be possible that taxes are levied on these items. Of these items, the revenue stemming from market output (P.11) or non-market output (P.131) are irrelevant for calculating the tax base as these are not part of government consumption. Taxes paid on these goods and services (for example timber sold by state forests) are ultimately born by the households in their purchase (at purchaser's price) of the final good or service. As such, these are already included in the final consumption expenditure of S.14.

Therefore, only P.2 and D.632 of non-market producers are relevant for the denominator of the ITR on consumption. Despite gross capital formation (P.51g) of sectors S.13 and S.15 may be

subject to VAT, a big share of P.51g for those sectors is not taxed, therefore, this part of the potential tax base is not reflected in the denominator.

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

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

Implicit tax rate on labour

The ITR on employed labour is a summary measure that approximates an average effective tax burden on labour income in the economy, and is defined as the sum of all direct and indirect taxes and employees' and employers' social contributions levied on employed labour income divided by the total compensation of employees working in the economic territory (see Box F.2). The ITR on labour is calculated for employed labour only (so excluding the tax burden falling on social transfers, including pensions). Direct taxes are defined as the revenue from personal income tax that can be allocated to labour income. Indirect taxes on labour income, currently applied in some Member States, are taxes such as payroll taxes paid by the employer. The compensation of employees is defined as the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done. It consists of gross wages (in cash or in kind), and thus also the amount paid as social insurance contributions and wage-withholding tax. In addition, employers' social contributions (including imputed social contributions), along with contributions to private pensions and related schemes, are included. Personal income taxes and social contributions paid by EU civil servants to the EU institutions are not included. The compensation of employees is thus a broad measure of the gross economic income from employment before any charges are withheld.

BOX F.3: DEFINITION OF THE IMPLICIT TAX RATE ON LABOUR

Implicit tax rate on employed labour	Direct taxes, indirect taxes and compulsory actual social contributions paid by employers and employees, on employed labour income / (D.1 + D.29c)
---	---

Numerator: see Box C.2 – Taxes on Labour: Employed labour

Denominator:

D.1 Compensation of employees [nama_10_gdp],
D.29c Wage bill and payroll taxes [gov_10a_taxag]

A fundamental methodological problem in calculating the ITR on labour and capital is that the personal income tax is typically broad based and relates to multiple sources of income (i.e.

employed labour, self-employed labour, income from capital and income in the form of social benefits and pensions received). The note at the end of this section on the PIT split explains the calculations for estimating the part of the revenue from personal income tax that can be attributed to labour income and other income sources.

In this publication 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 revenue 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⁽³⁹⁾. 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 publication 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 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.

⁽³⁹⁾ See also Clark (2002).

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 revenue. 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).

It should be noted, however, that the tax wedge indicator deducts the total value of payable tax credits, i.e. both the expenditure component that reduces the tax liability **and** the transfer component.

Implicit tax rates on capital

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

Properties of the implicit tax rate on capital

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

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

Of the various implicit tax rates, the ITR on capital is the most complex ⁽⁴⁰⁾. Its trend can reflect a very wide range of factors, which can also vary for different Member States. In particular, three main factors may distort the ITR on capital and business income in the short and medium term.

- **Time lags.** Theoretical considerations as well as empirical evidence suggest that the ITR on capital income is sensitive to the business cycle. Unlike other taxes the CIT is characterised by long and variable 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 revenue 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 ⁽⁴¹⁾ 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 ⁽⁴²⁾ publication 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.

⁽⁴⁰⁾ 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).

⁽⁴¹⁾ European Commission (2001a).

⁽⁴²⁾ Valenduc (2001), Clark (2002).

BOX F.4: DEFINITION OF THE IMPLICIT TAX RATE ON CAPITAL (INCOME)

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

Moreover, statistical issues related to the sector data used to compute the denominator of the ITRs may also influence the results. National accounting data are in fact regularly revised. In 2006, complying with EU legislation⁽⁴³⁾, 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

⁽⁴³⁾ 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).

intermediation services indirectly measured (FISIM⁽⁴⁴⁾) to user sectors/industries, instead of intermediate consumption. Imports of FISIM have also been recorded. At certain moments several Member States did not entirely conform to the methodological regulations. It is therefore possible that statistical artefacts influence the time series, particularly in those points where data compiled according to a new methodology are joined with old-series data.

The implicit tax rate on capital and the implicit tax rate on capital and business income

The implicit tax rate is calculated for total capital taxes and for the subcategory of taxes on capital income (which differs from capital taxes overall because it excludes taxes on the stock of capital)⁽⁴⁵⁾. Both indicators have the same denominator, i.e. total profit and property income from both corporations and households. In the case of taxes on capital income, the denominator does not correspond to the actual tax base; it is in some ways narrower (omitting capital gains) and in other ways broader (excluding some deductions from the tax base). As for 'capital taxes on stocks and wealth', the denominator does not take into account any asset or wealth on which the tax is levied. In addition, two additional disaggregated ITRs on corporate income ('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⁽⁴⁶⁾. However, the base of the ITR does not measure the actual base of tax legislation, which drives tax revenue. 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

⁽⁴⁴⁾ 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).

⁽⁴⁵⁾ The methodology is described in European Commission (2004a).

⁽⁴⁶⁾ 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.

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⁽⁴⁷⁾. For private households, the taxable capital income consists almost completely of interest and dividend payments received and of property income attributed to policyholders received from insurance companies and pension funds.

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

- Since the calculation of depreciation of fixed capital in national accounts uses prices for the current period, it differs a lot from methods used in profit-and-loss accounts. Additionally, the calculation of consumption of fixed capital is not comparable across countries. This could lead to additional biases in measuring the effective tax burden on capital.
- Capital gains are not part of profits in national accounts because they are not related to the production process. This important part of taxable profits of (financial) companies is disregarded in calculating the denominator and leads to an overestimation of the ITR on capital and business income as far as capital gains are taxed. The same is true as regards the capital gains of private households, which are often taxed under the personal income tax. All this is likely to affect international comparability, as some countries have a greater share of financial company profits including gains.
- Central banks are part of the financial corporations sector in national accounts. The inclusion of their (non-taxable) profits in the denominator leads to an underestimation of the ITR on capital and business income.
- For taxable third-pillar private pension benefits, treated as income from capital in the split of the 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 revenue 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.

⁽⁴⁷⁾ 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).

- The overall ITR on capital and business income for corporations and households is influenced through various channels. Therefore, developments of this indicator are sometimes difficult to explain.

The ITR on capital income of corporations and the ITR on capital income of households and the self-employed

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

The numerator of the overall ITR can be split using the allocation of taxes to the categories 'income corporations', '(capital) income households' and 'income self-employed' ⁽⁴⁸⁾. In most countries, tax revenue 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, revenue 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 ⁽⁴⁹⁾. 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 ⁽⁵⁰⁾.

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.

⁽⁴⁸⁾ A detailed classification of taxes to the different categories for each Member State is available on the [webpage](#) of DG Taxation and Customs Union.

⁽⁴⁹⁾ 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).

⁽⁵⁰⁾ 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.

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

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

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

Unfortunately, information on dividends distributed from the rest of the world to domestic corporations is not available in the Eurostat database of national accounts. For dividends (and nearly all other flows in national accounts) we only know what a specific sector receives from all other sectors and what it pays to all other sectors. However, this information can be used to approximate the dividends received by corporations from abroad. From the total sum of dividends received by corporations (D.42rec_S11-12) we deduct the dividends distributed by domestic corporations (D.42pay_S11-S12) in order to avoid double counting. However, this deduction is too large, as only the dividends distributed to domestic corporations should be subtracted. Therefore, dividends received by the government (D.42rec_S13), the rest of the world (D.42rec_S2) and households (D.42rec_S14-15) are added to the denominator. This approximation is only fully correct under the assumption that government and households do not receive dividends directly from abroad but through domestic banks and insurance companies. For households it can be expected that they receive a certain part of dividends from abroad, meaning that the dividends included in the denominator are overestimated.

BOX F.5: DEFINITION OF THE IMPLICIT TAX RATE ON CORPORATE INCOME (TRADITIONAL VERSION)

Implicit tax rate on corporate income	Taxes on corporate income/ (1) + (2) – (3) + (4) – (5) + (6) – (7) + (8) + (9) + (10) + (11) – (12)
<i>Numerator:</i> D.51b+D.51c2	Taxes on the income or profits of corporations including holding gains
<i>Denominator:</i>	
(1) B.2n_S11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
(2) D.41_S11-12rec	Interest received by non-financial and financial corporations
(3) D.41_S11-12pay	Interest paid by non-financial and financial corporations
(4) D.45_S11-12rec	Rents on land received by non-financial and financial corporations
(5) D.45_S11-12pay	Rents on land paid by non-financial and financial corporations
(6) D.42_S11-12rec	Dividends received by non-financial and financial corporations
(7) D.42_S11-12pay	Dividends paid by non-financial and financial corporations
(8) D.42_S13rec	Dividends received by general government
(9) D.42_S2rec	Dividends received by rest of the world
(10) D.42_S14-15rec	Dividends received by households, self-employed and non-profit institutions
(11) D.44_S11-12rec	Insurance property income attributed to policyholders received by non-financial and financial corporations
(12) D.44_S11-12pay	Insurance property income attributed to policyholders paid by non-financial and financial corporations

NB: To calculate the version of the ITR on corporate income without dividends, elements: (6),(7),(8), (9) and (10) are excluded from the denominator

BOX F.6: DEFINITION OF THE IMPLICIT TAX RATE ON CAPITAL AND BUSINESS INCOME OF HOUSEHOLDS AND THE SELF-EMPLOYED

Implicit tax rate on capital and business income of households (incl. self-employed)	Taxes on capital and business income of households / (1) + (2) + (3) – (4) + (5) – (6) + (7) + (8)
<i>Numerator:</i>	see Box C.5 - taxes on the capital and business income of households
<i>Denominator:</i>	
(1) B.2n_S14-15	Imputed rents of private households and net operating surplus of non-profit institutions
(2) B.3n_S14	Net mixed income of self-employed
(3) D.41_S14-S15rec	Interest received by households, self employed and non-profit organisations
(4) D.41_S14-S15pay	Interest paid by households, self employed and non-profit organisations
(5) D.45_S14-S15rec	Rents on land received by households, self employed and non-profit organisations
(6) D.45_S14-S15pay	Rents on land paid by households, self employed and non-profit organisations
(7) D.42_S14-15rec	Dividends received by private households, self-employed and non-profit organisations
(8) D.44_S14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Due to the double taxation of dividends at the company level and at the shareholder level these payments (or the underlying profits) need to be included in both indicators, for corporations and for households. With these definitions the ITRs on capital and business income for households and on corporate income do not sum up to the overall ITR. For the overall implicit tax rate on business and capital income the dividend payments between the corporations and the households' sector need to be consolidated.

However, with the 'property income attributed to insurance policyholders (D.44)' there exists another income flow for distributing profits from financial corporations to private households⁽⁵¹⁾. 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⁽⁵²⁾) that, in national accounts, is transferred via the D.44 mainly to private households in the period when this property income accrued.

In principle, most EU Member States provide a tax exemption for this income in the hands of the financial institution. Several methods are used. In some cases the institution is tax exempt (certain pension funds); in other cases income is exempt or neutralised in the profit calculation by deducting an insurance technical reserve. However, some Member States levy a withholding/capital yield tax on this income that is not always neutralised at the level of the company.

The preliminary split of the ITR on capital income for corporations and households presented in the 2003 edition did not take the D.44 flow into account. This means that the return on investment was fully allocated to financial corporations. It was based on the fact that there is no actual flow of income in the period in which insurance companies earn income on behalf of policyholders. In national accounts, income received by insurance companies or pension funds by investing their technical reserves in financial assets or buildings is only 'attributed' to insurance policyholders. It is 're-collected' afterwards through imputed higher insurance contributions. Because these flows are purely imputed within national accounts, no taxes — at this stage — are raised at the level of the insurance policyholder.

However, it seems that the tax exemption of such earnings is the dominant regime for the taxation of pension funds and insurance companies in Europe. This means that D.44 paid by financial corporations has to be deducted from the ITR tax base for corporate income. In those countries where capital yield taxes are levied on these earnings and the tax revenue 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

⁽⁵¹⁾ 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.

⁽⁵²⁾ 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.

problem of periodicity. With the property income earned on behalf of the policyholder period by period, insurance companies build up reserves (liabilities) in order to pay the benefits in later periods. However, D.44 could be regarded as a proxy for the taxable part of pension benefits and insurance payoffs, which would not include the initial contributions or premiums.

The corporations sector in national accounts also comprises partly unincorporated enterprises, i.e. so-called quasi-corporations. In many countries these quasi-corporations also have to pay CIT. However, there are some important exceptions. In **Germany**, partnerships (*Personengesellschaften*) constitute a large number of the country's companies, and these are treated as quasi-corporations. Their production, profits, etc. are recorded in the corporations sector in national accounts. Because they do not have an independent legal status, their owners are taxed under the PIT scheme. The related tax payments are recorded within the households sector in national accounts⁽⁵³⁾. In the classification adopted in this publication, they are reported within 'taxes on self-employed'. This means that tax revenue 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

⁽⁵³⁾ PIT revenue are also recorded in the government sector that receives the payments.

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 revenue 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 capital is reduced, because the resulting increase in profits is immediately reflected (in the denominator) but not fully in the tax payments (in the numerator), as losses from previous years are carried forward. However, one could expect that the latter effect diminishes over time, as loss carry-forward provisions are often restricted in time and more and more companies make profits as the upswing persists. This diminishing effect of loss carry-forward provisions should therefore lead to a gradual increase in the ITR on capital due to progressive increases in tax payments. Second, a recessionary phase will generally exert an asymmetric impact on the numerator and the denominator of the ITR: the denominator will show the full amount of the decrease in aggregate corporate profits, whereas the numerator will not reflect the full extent of the deterioration as a portion of taxpaying companies would already have shown zero profits in the preceding year and further deterioration is not taken into account (hence a greater effect on the denominator than on the numerator resulting in a slight anti-cyclical bias).

All in all, these effects are likely to offset each other to a certain extent in the initial phases of the cycle. However, in a long-lasting economic upturn these channels of influence will most likely point to an increase in the implicit tax rate on capital with a certain time lag.

Structural factors affecting the development of the capital implicit tax rate

Beyond the effects of the business cycle, the changes in the ITRs may also reflect more structural changes, in particular in the composition of income. For example, given the increase in stock market capitalisation in the years 1995-2000, it is likely that significant capital gains were achieved by both companies and households, resulting in an increase in financial income. This change in the composition of income is not clearly discernible from national accounts income data, nor is it included in the tax base of the ITR. The additional tax revenue related to this kind of income could therefore have induced a rise in the ITRs on capital income, leading to an overestimation of the effective tax burden on capital income of the private sector. Following the same line of reasoning, the subsequent downturn in stock markets could be an important element in explaining the reduction in the ITR on capital income in 2001.

Moreover, different tax provisions for different sources of income offer an additional explanation for the increase in the ITR on corporate income. Specific tax rates or special types of tax relief apply to different sources of income or expenditure. A common feature of corporate tax systems, for instance, is to favour debt finance relative to the financing of new investments by issuing new equity. For the ITR, dividend and interest payments are aggregated within the tax base. If financial markets were to induce a shift from interest to dividend payments, the taxable base would increase. In this case, companies would pay more taxes on capital since the deduction of interest expenditure

for determining taxable profits would be phased out. At the same time, however, the aggregate and consolidated tax base of the ITR would net off all flows of dividend distributions or interest payments between different companies (for instance between non-financial companies as borrower and banks or insurance companies as creditor) and private households. If a shift were to occur from interest to dividend payments, it would not show up in the denominators, and hence the capital ITR would remain constant. The overall result of the higher tax revenue would be an increase in the ITR, reflecting a higher effective tax burden that is caused by the effects of the tax legislation ⁽⁵⁴⁾.

Effective average tax rate

The effective average tax rate are discussed in Part 1 of this publication and can be consulted in the Table 83 of Annex A. 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 ⁽⁵⁵⁾. The methodology has been applied for the calculation of effective average tax rates for large corporations in the EU Member States and other countries by ZEW on a yearly basis ⁽⁵⁶⁾ ⁽⁵⁷⁾.

The basic approach proposed by Devereux and Griffith (1999, 2003) is to consider a hypothetical incremental investment located in a specific country undertaken by a company resident either in the same country, or – 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 ⁽⁵⁸⁾. 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) ⁽⁵⁹⁾.

This approach is based on the assumption that firms undertake all investment projects which earn at least the required rate of return. For a given required post-tax rate of return, the more burdensome the tax system the higher the cost of capital, and hence the less it will be for an investment project to be undertaken.

A complementary approach is to consider discrete choices for investment, in particular regarding a discrete location choice. If two locations are mutually exclusive, a company must choose between them. In this case, the impact of taxation on the choice is measured by the proportion of total

⁽⁵⁴⁾ 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.

⁽⁵⁵⁾ European Commission (2001a)

⁽⁵⁶⁾ For the most recent report see ZEW (2021), Effective tax levels using the Devereux/Griffith methodology, Mannheim available at https://ec.europa.eu/taxation_customs/taxation-1/economic-analysis-taxation/economic-studies_en.

⁽⁵⁷⁾ 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.

⁽⁵⁸⁾ 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 potentially financed from three sources).

⁽⁵⁹⁾ The EMTR is calculated 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 is not more informative than the measure of the cost of capital.

income taken in tax in each location. Devereux and Griffith (1999, 2003) proposed a measure of an effective average tax rate (EATR) ⁽⁶⁰⁾ 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. Throughout that the tax system is assumed 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 broadly summarising the interaction of tax rules related 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 specifics 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 of being based on real-life data, but are subject to a number of limitations when analysing future investment decisions: informational time lags, and a lack of framework to distinguish between economic and tax effects, and the absence of a temporal 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: 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 (no depreciation); and inventories (no depreciation). In presenting averages over different forms of investment, the said 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,

⁽⁶⁰⁾ The effective average tax rate is 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 potentially financed from three sources). However, in this case, the shareholder additionally requires a fixed pre-tax real rate of 20%, with the minimum required post-tax real rate of return (in the absence of personal taxes) remaining 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).

weights used are taken from OECD (1991): retained earnings are weighted by 55 %, new equity by 10 % and debt by 35 %.

(B) Description of the tax parameters

The parametrization is equal across countries for the real rate of return, the inflation rate, the true economic depreciation on assets and the weights for investments and sources of finance. This is 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.

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 left over if the total tax credit amount exceeds the tax liability, and is paid directly to a recipient as a benefit payment.

The treatment of payable tax credits in the recording of tax revenue

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 revenue. 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 taxpayer’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 revenue.

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 revenue. This recording method has important implications for tax indicators since it may increase the recorded tax revenue of those Member States that use payable tax credits.

The OECD favours another recording method (the ‘split method’). This involves deducting from tax revenue that part of the payable tax credits that is actually used to reduce the tax liability, but including the part of the payable tax credits that is actually transferred to the taxpayer as a component of government expenditure.

Both methods have their own methodological rationale. The gross approach adopted under ESA 2010 clarifies an issue that was previously neither explicit nor harmonised. Under ESA 95 this left some scope for the different ways of recording of the total tax revenue and total expenditure of general government. The rationale for recording non-payable tax credits and tax reliefs/reductions acting on the tax base as reducing government revenue (and the tax burden) is that these affect only taxpayers. On the other hand, payable tax credits, by their very nature, can affect taxpayers, households and corporations not paying taxes alike. A decision to introduce a tax credit or not have

a tax credit but budget an equal amount of expenditure (e.g. subsidies, social benefits, other current transfers or capital transfers in particular investment grants) thus has the same effects on government net lending/net borrowing. There is thus a case for such a decision to be neutral on national accounts aggregates such as GDP, gross national income and key government aggregates.

On the other hand, the split approach aims to avoid an increase in tax revenue 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 publication 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.

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 revenue into more detailed categories. This is of particular importance for the recorded personal income tax, which is typically broad based and relates to multiple sources of income. A method had to be developed to break down revenue from personal income tax by economic function (i.e. labour, capital and consumption). This section describes the methods used by the Member States to generate estimates of this split of the personal income tax from tax-return data. The methods attribute personal income tax to four main taxable income sources (see Box F.6).

BOX SPECIAL NOTE.1: BROAD DEFINITION OF THE SELECTED INCOME SOURCES

Income source	Type of taxable income components included
Employed labour	Wages and salaries Fringe benefits in kind Directors' remuneration Foreign source earned income Financial participation schemes (e.g. stock options) Deemed income from private uses of company cars
Self-employed labour	Income from unincorporated businesses Profits from trade or business and proceeds from independent professional services (e.g. dividend distributions from closely held companies)
Capital	Income from movable property (e.g. dividends, interest, distributions, royalties) Income from immovable property (rents earned on letting a private dwelling, etc.) Periodic transfers and private pensions Taxable capital gains for some Member States Other (e.g. rental value owner-occupied housing)
Transfers and pensions	Taxable social benefits (e.g. unemployment, health care and social assistance benefits) State pension benefits Occupational pension benefits

The resulting estimates of the personal income tax revenue that could be attributed to these taxable income sources are used in the numerators for the implicit tax rates on labour and capital (using relevant aggregate economic incomes as denominators) and in the breakdown of taxes across the economic functions (i.e. taxes on consumption, labour and capital, as a percentage of GDP).

The flaws of aggregate data and advantages of microdata

Under an approach using only aggregate data, total personal income tax raised in respect of labour (capital) income is often estimated as the proportion of aggregate labour (capital) income in the aggregate taxpayer income. Another approach is to estimate a single average effective income tax rate on the basis of aggregate data. The total personal income tax revenue data is divided by the

aggregate approximation of labour and capital income in the economy to get the overall effective personal income tax rate, which can subsequently be applied to the labour (capital) income in order to estimate the income tax levied from labour (capital) income⁽⁶¹⁾. 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⁽⁶²⁾. 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⁽⁶³⁾. This assumption is generally unrealistic, and could be expected to lead to imprecise estimates of notional tax revenue raised in respect of different taxable income types and, therefore, imprecise estimates of average effective tax rates by economic income source⁽⁶⁴⁾.

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 revenue 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⁽⁶⁵⁾.

⁽⁶¹⁾ 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.

⁽⁶²⁾ See also OECD (2000, 2002), Clark (2002) and De Haan, Sturm and Volkerink (2002).

⁽⁶³⁾ 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.

⁽⁶⁴⁾ See also OECD (2000, 2002b) and De Haan, Sturm and Volkerink (2002).

⁽⁶⁵⁾ In order to illustrate the degree of precision that can be reached using microdata rather than aggregate tax-return data, the ministries of finance and taxation in Denmark, Italy, the Netherlands and Finland performed additional calculations on the basis of only aggregate tax-return data for some years. It appeared that the differences for the estimated amounts of income tax raised on income from employed labour were rather small. The reason is that employed labour income is by far the most dominant income source, which means that the overall effective income tax rate (measured on the aggregate taxable income and across all taxpayers) is strongly influenced by the average effective tax rate on labour income. The differences were however significant for the other selected income sources. If only aggregate tax-return data were used, generally higher fractions would be computed for capital income and income in the form of social transfers and pensions, and generally lower fractions would be computed for income from self-employed labour.

The methodological approaches

Most Member States basically multiply individual income tax payments by proportions of the selected income sources in the total taxpayer income (Belgium, Denmark, Germany, Ireland, France, Luxembourg, the Netherlands, Finland and Sweden). This is done both by using microsimulation models relying on samples from the total taxpayer population and by using exhaustive tax-return data sets (e.g. Belgium and Ireland). The corresponding estimates obtained at the taxpayer level are consequently aggregated to obtain estimates of the personal income tax raised in respect of the selected sources of income. For example, the total amount of personal income tax raised in respect of labour income, *PIT (labour)*, could be estimated as follows:

$$PIT(labour) = \sum_j (W_j / Y_j) * PIT_j = \sum_j w_j * PIT_j$$

where W_j measures the labour income of the j -th taxpayer in a sample of individuals ($j = 1, \dots, n$) and where PIT_j measures the personal income tax payment of the j -th taxpayer on his or her total taxable income Y_j . The above equation therefore measures the total personal income tax raised on labour income as a weighted average of each individual taxpayer's payment PIT , with the weights $w_j = (W_j/Y_j)$ attached to these individual payments reflecting the distribution of total wages and salaries across taxpayers.

Some Member States (Greece, Spain and Italy) instead use tax-return data that are aggregated at the level of a number of income classes or income tax brackets ($j = 1, \dots, n$), but essentially make the same calculations. The latter approach is likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers.

Some Member States (Austria, Portugal) choose another approach, using tax-receipts data from the wage (withholding) tax and (final) income tax statistics and applying a number of adjustments. Wage (withholding) tax is by its very nature designed to approximate the final income tax liability for wage earners as closely as possible, but in some cases there are certain adjustments for income tax assessments, because the wage tax withheld is not correct (e.g. because of different jobs or pensions during a single year). As this correction concerns only wage earners, in some cases the net amount of the correction is deducted from the total amount of recorded wage tax, and the amount of personal income tax is adjusted accordingly. Since wage tax can also be levied on social benefits (e.g. unemployment benefits, widower's benefits and invalidity benefits) or old-age pensions, the recorded wage tax is adjusted accordingly. The (adjusted) personal income tax is further split between income from self-employed businesses and capital income, either using aggregate proportions or information aggregated at the level of income classes (Austria). The latter approach is also likely to capture broadly comparable effects of the differences in tax 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.

BOX SPECIAL NOTE.2: OVERVIEW OF METHODS TO ESTIMATE THE ALLOCATION OF THE PERSONAL INCOME TAX

Countries	Data	Basic method
BE, DK, DE, IE, FR, LV, LU, HU (from 2009), MT, NL, PL, SI, FI, SE, NO UK	Data set of individual taxpayers 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 Income source specific income tax rates multiplied by net taxable income sources at the level of the individual taxpayer
BG, CY, ES, EL, IT, LT	Income class data based on data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as a percentage of the total tax base) at the level of income classes/tax brackets
CZ, EE, HU (before 2009), AT, PT, RO	Tax receipts data from withholding and income tax statistics	Approach using aggregate withholding tax and final assessment income tax data with certain adjustments.

Credits and deductions

Income sources are, insofar as it is possible, measured net of tax-base deductions or allowances that are exclusively earned on these income sources (e.g. allowances for savings, expenses incurred in maintaining labour income). This is important, as tax breaks and concessions given in respect of the tax on capital income can be quite substantial, with the result that the estimated fraction for personal income tax raised on capital income can be rather low, and in some cases even negative (e.g. in Denmark and the Netherlands). It is generally attempted to allocate income-specific tax credits (e.g. an additional tax credit that is earned exclusively on income from labour) to the base for splitting purposes to which it relates. Against this, the revenue effects of general tax-base deductions and credits are proportionately allocated across all income sources. Further complications in calculating the bases for splitting arise due to the fact that certain income tax receipts are collected at source and certain tax breaks are granted at source, while others are collected and granted within the framework of the individual taxpayer’s tax return. This is particularly an issue with certain components of capital income (interest, dividends, pensions, etc.). There are further conceptual and practical issues with pensions and the self-employed to which there are no easy answers.

As a result of data set limitations and a degree of inconsistency between the approaches adopted by the Member States (which affects most notably the allocation of income tax to capital and to social transfers and pensions), the accuracy and comparability of the estimates of the ITRs on labour and capital have been somewhat compromised. The sources of these inconsistencies are various. In some Member States, for example, tax-return data are only available at income-class level rather than at taxpayer level. For some countries not all the taxable benefits from social security or old-age pension schemes could be separately identified from the tax-return data. Some Member States could not incorporate the revenue effects of tax-base deductions or tax credits specifically related to the main income sources. Inconsistencies may also arise where Member States permit a joint assessment of the taxable income of the household (e.g. in France before 2001). To give an example, the principal earner of the household may earn labour income whereas the spouse actually receives social benefits with a relatively lower income. In these cases, however, the same effective tax rate is

applied to the taxpayers jointly assessed. There are further conceptual and practical problems with the treatment of pensions for which there are no straightforward solutions.

Some Member States were not able to provide full time-series coverage for all calendar years. In these cases a trend has been assumed using simple linear interpolations, or the fractions were assumed to remain constant. Where the latest year was not available, the previous year's split was used. In reality, changes in the fractions would reflect changes either in the distribution of income or in the tax parameters. Applying linear interpolation seems a valid method only in the absence of major tax reforms.

Apart from certain simplifying assumptions and estimates of the share of personal income tax limited to specific years, this new treatment of the personal income tax is a major improvement on the methodology used prior to the 2003 edition. It is found to be vastly better than an approach based on aggregate data in estimating the tax burden on non-wage income sources (in particular for social transfers and pensions and for self-employment income).

Individual country approaches by type of approach

(A) Approach using micro-tax-receipts data

- **Belgium.** The split of the personal income tax was estimated by the Ministry of Finance using detailed revenue statistics from the national tax administration based on individual tax returns. The data set covers any assessed income, and is exhaustive. In fact, the national tax administration already splits and allocates the aggregate personal income tax revenue raised on the 'global income' to the different income sources on a case-by-case basis, in order to derive entitlements of individual taxpayers to certain tax credits that are related to specific income sources. For example, the tax credits for pensions, sickness or unemployment are limited to the income tax that relates proportionally to the corresponding net income. This allocation of the tax revenue raised on the 'global income' is calculated by multiplying individual tax payments by proportions of the income types in the total taxpayer's 'global income', as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. Subsequently, the estimated fractions of the aggregate personal tax revenue that is raised on the selected income types depend on a proportional division of the personal income tax that is due on the 'global income' and the income tax due on 'distinct income' sources that are taxed separately. The resulting fractions are consequently applied to the sum of revenue 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 revenue and on the income tax liabilities of taxpayers at different income levels. The model also covers other legislative areas, such as unemployment benefits, housing subsidies, social assistance and so on. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. The income types are measured net of tax-base deductions that are exclusively earned on these income types. By including net interest payments in the tax base of capital, for example, the Ministry of Taxation has taken into account the way the tax relief for mortgage interest payments and other interest payments on loans reduces the tax

base of capital. This explains why the estimated part of capital income may be lower than zero. The method takes into account that from 2001 onwards negative capital income can only be deducted in the local income taxes (and from 2007 the so-called healthcare contribution as a consequence of the municipal reform), and that from 1998 to 2001 the after-tax value of the deduction for negative capital income was gradually eroded. The so-called share income (which is taxed separately) is allocated directly to the capital income part. As regards employed labour income, it should be recognised that in 1995 and 1999 wage income was taxed as follows: on the one hand the tax base for the municipal income tax and the lower-limit central government tax was wage income less transport expenses and unemployment insurance contributions; on the other hand the tax base for the so-called middle bracket and top bracket income tax was the part of the wage income — without any reduction for expenses — that exceeded a certain amount. If one reduces the tax base with deductible ‘wage expenses’ then the part of the mean limit and an upper limit income tax that is attributed to wage income is too small, whereas if it is not taken into account the part of the municipal income tax and lower-limit central government tax that is attributed to wage income is too big. The Ministry of Taxation has chosen the latter approach as it is believed that the bias will be the smallest in this case.

- **Germany.** The split of the personal income tax was estimated by the Federal Ministry of Finance using a microsimulation model. This model is based on a representative sample of micro (taxpayer-level) tax-return data that is used for tax-forecasting purposes and for pre-assessing the consequences of changes in income tax legislation. In addition, the model allows the assessment of the solidarity tax, child benefits, the church tax and social contributions. The simulation model incorporates the information on withholdings/prepayments and final income tax returns (in Germany nearly every private household liable to income tax must file an income tax return; employees only paying wage withholding tax are also included in the sample). The calculations do not take into account child benefits and tax-free cash grants for acquiring or constructing new occupational dwellings, which are credited against the income tax liability. These transfers are deemed to be separate transfers in the context of social policy programmes. Basically, personal income tax payments are multiplied by the selected income sources at the micro level, as outlined above. The income sources are measured net of tax-base deductions that are exclusively earned on these income sources. Germany employs a comprehensive income tax base. There are no income-specific rates such as lower flat rates on income from capital investment, as in countries with dual income tax systems, nor does Germany grant lower tax rates or tax credits on low wages. However, the tax base may be largely offset by income-specific allowances (such as the savings allowance), tax incentives or arrangements in computing income, but these effects are captured within the calculations because the average effective tax rate is multiplied by the net taxable income sources.
- **Ireland.** The split of the personal income tax was estimated by the Inland Revenue using an exhaustive data set with micro (taxpayer-level) tax-return data. The data set covers all taxpayers for which a return was received. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income, 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 revenue 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 500 000 tax declarations (2 % of the total). The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer income. The income types are measured net of tax-base

deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types (e.g. the payable tax credit, the *prime pour l'emploi*, to encourage low-paid and low-skilled workers to resume active employment). It is worth noting that France employs a joint assessment of the taxable income in the household. For example, the principal earner in the household may earn labour income whereas the spouse receives social benefits, but the total amount of personal income is jointly assessed. In the calculations for the split of the personal income tax, however, in this case the same effective tax rate is applied to the partners jointly assessed. For the 2001-2004 period data provided by the French authorities also include taxes paid on transfers. For the 1999-2000 period this was only possible if the household income included salary or self-employed labour revenue. 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, D51ac-CEDS, D51ad-CSG, D51af-other social levies, D51ag-personal income tax). These corrections introduce a break in the PIT series for France, notably for the shares of capital income of households and the self-employed, although the total share of capital remains almost unchanged.

- **Latvia.** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data from personal income tax returns and notifications, in accordance with the individual taxpayers' data. The notifications of personal income tax were used to calculate personal income tax revenue from the employed labour income, the tax on pension payments and the tax on capital and capital gains. Information on the personal income tax paid by the self-employed was derived from the declaration of annual income. The total PIT revenue is already shown in net form, i.e. the PIT repayments made by the State Revenue Service are already taken away.
- **Luxembourg.** The split of the personal income tax was estimated by the National Statistical Office using detailed revenue statistics from the national tax administration (Administration des contributions directes) based on exhaustive household tax returns (in Luxembourg PIT is based on family taxation) and on withholding revenue 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 revenue 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 four times per year, while the micro data sample is updated every two or three years. The microsimulation model covers the combined tax burden of wage withholding tax, personal income tax, social contributions and wealth tax. The method multiplies individual tax payments by proportions of the income types in the total taxpayer income, as outlined above. In the Netherlands, the lowest income tax rate consists of personal income tax and social contributions; the highest two rates consist solely of personal income tax. The split has therefore been computed for both personal income tax and social contributions (which are in principle levied on all taxable personal income types). The income types are measured net of tax-base deductions that are exclusively earned on these income types. The compulsory net payments to the healthcare fund are split based on the number of people with employed labour, self-employed labour and transfers and are attributed to the social contributions. A special provision applies to the capital income of owner-occupied property. This is taxed at a notional rental value, which represents the balance of revenue and expenses connected with the use of the dwelling, and is assessed using statutory tables. As normal expenses are included in the notional rental value, no expenses other than mortgage interest and ground rent may be deducted. The deduction for mortgage interest payments explains why the estimated part of capital income is negative.
- **Poland.** The split of the personal income tax was estimated by the Ministry of Finance. Poland has a progressive tax system, hence the estimate is obtained with a bottom-up methodology, starting from taxpayer-level data and the aggregating the results. For taxes levied as lump sums, the method used simply multiplies the individual tax due by proportions of the income types in total taxpayer income. The income types are measured net of estimated social contributions. Adjustments were made for married couples' tax returns (their joint income was used in the calculations). Owing to an important reform in 1999, which introduced tax-deductible health insurance contributions, there are two different methodologies for the years 1995-1998 and 1999-2004. For the years after 1999, the Ministry of Finance arrives at the PIT due by subtracting the amounts due as health insurance contributions from the total revenue, and the residual then represents the amount due for the PIT. The amounts due for the health insurance contributions are then split across economic functions and reintroduced in the PIT split so that the final PIT split given is homogeneous across the entire time period.
- **Slovenia.** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data sets for individual taxpayers, except in the case of pensions. As most of the PIT from pensions is only accounted for but not collected, the PIT from pensions is subtracted. Actual PIT collected from pensions is very close to prepayment of PIT

from pensions during the year. Therefore, these prepayments are added to PIT from the transfer and pensions category. The method multiplies PIT payments by fractions of net taxable income sources (as a percentage of the total tax base) at the level of individual taxpayers. The allowances were deducted at the individual level (except in the case of pensions). In 2006, major changes in the PIT system were introduced — a schedular system for capital income was introduced and tax prepayments became final payments. This reform resulted into two different sets of data for 2006: accrual individual data for employed labour income, self-employed income and social transfers and pensions; and cash cumulative data for capital income.

- **Finland.** The split of the personal income tax was estimated by the Ministry of Finance using a microsimulation model that is based on a sample of micro (taxpayer-level) data. The information is collected by Statistics Finland. The model is updated annually, and is used in planning the national tax policies and estimating policy alterations on tax revenue 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 revenue 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 revenue 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 revenue 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 tax-return data aggregated at the level of income classes or tax brackets

In some Member States tax-return data is used that is aggregated at the level of a number of income classes or tax brackets. Basically, the recorded personal income tax payments are multiplied by the selected income types over the sum of the taxable personal income sources at the level of income classes or tax brackets. This approach thus implicitly assumes that a (common) average effective tax rate applies to all selected income types at the level of the income class. The corresponding estimates are consequently aggregated to obtain the estimate of the split of the personal income tax. Calculations by Italy have shown that differences from using either macro-tax-return data or microdata aggregated by income classes turn out to be significant for the taxable personal income types that are less important from a quantitative point of view. Although the method cannot provide the degree of accuracy of micro (taxpayer-level) data, it is believed that it is likely to capture the effects of progression of the personal income tax system and the distribution of income sources across different groups of taxpayers.

- **Bulgaria.** The split of the personal income tax was calculated by the Ministry of Finance using information from the tax returns filed at the National Revenue Agency, representing aggregated microdata per tax return. The tax base of the different types of income besides labour income is divided over the total tax base, and the ratio serves as a weight to measure the share of the relevant income in the total tax due. The sum of the weighted tax revenue 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 revenue from all types of income besides labour income. The revenue from labour income and from non-labour income form the total revenue. The share of the labour-income revenue in total PIT revenue is known, the share of the total non-labour-income revenue in total PIT revenue 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, based on time-adjusted cash figures, declined substantially in 2016, with one year delay from the tax base reduction. Therefore, the capital component

amount of IRAP (which is based on tax returns) is overestimated in 2015 and underestimated in 2016.

- **Cyprus.** The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on tax-assessment data, which were grouped by category of income and by tax bracket into 26 income classes. The recorded personal income tax payments are multiplied by the taxable income sources for each class and then divided by the aggregate taxable income of the class. The income types are measured as net taxable personal incomes. All deductions have been allocated to the correct base class and category for the purposes of the split. The personal allowances have been allocated in proportion to the income sources.
- **Lithuania.** The split of the personal income tax was estimated by the Ministry of Finance utilising data from the State Tax Inspectorate. Data coverage is very high (99.9 % to 100 % of actual payments by the different revenue group of personal income tax). Lithuania's calculations are simplified by the existence of a dual rate system for earned and unearned income. The categorisation of income taxes allowed most elements to be allocated to their economic functions without the need for further individual or income class breakdowns. The split of personal income tax calculation breaks down the total amount of the tax refund across the various revenue groups. Payments from non-employment related or n.e.c. income were attributed to the payments from capital and income from individual activities, in proportion to the interrelation between respective incomes calculated according to tax-return data. Adaptations to the methodology were made from 2002 to 2003 as a result of changes in the legislation that allowed deductions for life-insurance and pension contributions and for certain interest payments. Note that for the year 1999 data limitations required a special estimate that was based on a different methodology.

Taxes and social contributions paid by the self-employed are allocated to the capital and business income category⁽⁶⁶⁾. 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.

(C) 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

⁽⁶⁶⁾ Except the income and taxes of 'continuous and coordinated collaborations' that are allocated to the labour category. The income of these self-employed workers is treated, for tax purposes, as income of employed workers.

revenue) so all were allocated to employed labour. All deductions have been allocated to the correct base class and category for the purposes of the split.

- **Estonia.** The split of the personal income tax was estimated by the Ministry of Finance using micro-level data from the income tax returns and withholding tax statistics. Different approaches were used for determining the PIT splits depending on data availability. Thanks to the very good quality and detail of the data for 2004, the split for that year is the most thorough. Firstly, withholding tax returns were used to derive the split in the case of resident natural persons who did not submit the 2004 income tax return. As in the case of withholding tax returns, the income is already divided between 19 different income categories; the data was grouped into income from labour, capital and transfers. Secondly, withholding tax returns where payments to non-resident natural persons are declared and divided into 11 different income sources were used, and the PIT split obtained. In both cases the permitted deductions are taken into account in finding the PIT split. In the third step, based on the income tax returns, PIT from self-employed labour was first estimated. As from 2004, the increased basic exemption in event of pension is declared on the income tax return; it was assumed that only resident natural persons who are entitled to pensions declare it and would be able to use this deduction. In the case of other income sources, i.e. income from Estonia, gains from transfer of property, other income and income from abroad, all the deductions (including the basic tax allowance) were allocated proportionally over the income sources, except the special deduction for self-employed persons in agriculture, which was allocated to their income. The split for the years 2001-2003 was made based on withholding tax returns of non-resident natural persons and on income tax returns. The estimates concerning 1996-2000 were made based solely on the income tax returns data.
- **Hungary (before 2009).** The split of the personal income tax was estimated by the Ministry of Finance using aggregate statistical information from individual personal income tax returns and the declarations of enterprises on withholding tax. The share of the personal income tax on labour is related 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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
BE	77.6	77.9	78.0	78.1	77.3	77.0	76.1	75.3	74.0	73.5	72.7	72.8	72.8
BG	82.5	86.5	87.7	85.7	85.6	86.4	87.4	87.8	88.5	88.6	88.7	89.1	89.2
CZ	93.0	93.1	96.2	95.3	95.4	95.5	96.9	95.5	95.5	95.7	95.4	96.5	97.3
DK	75.9	75.0	71.9	71.6	71.2	69.4	68.0	67.5	68.1	68.1	68.1	68.1	68.1
DE	71.2	73.2	72.7	72.7	72.7	72.7	72.5	71.6	71.5	71.3	71.6	73.8	73.9
EE	88.5	86.7	86.1	86.8	88.2	88.4	88.5	87.7	87.8	87.9	85.6	84.8	81.1
IE	81.1	81.7	82.3	82.9	83.4	83.2	83.7	80.9	83.6	83.9	84.1	84.3	84.3
EL	50.0	50.3	50.5	47.7	50.2	50.2	50.2	50.2	50.2	50.2	50.2	50.2	50.2
ES	70.9	72.4	73.0	72.1	70.7	69.5	68.4	67.6	67.3	66.6	65.7	65.9	67.2
FR	58.1	57.8	54.2	55.5	56.8	57.8	57.9	57.8	58.1	58.4	59.2	60.2	60.1
HR	84.3	85.1	84.7	84.9	83.6	80.4	80.4	76.3	75.0	72.9	73.7	73.9	75.6
IT	55.6	55.1	54.7	54.5	55.0	54.4	53.5	53.9	53.8	54.4	54.2	55.2	55.2
CY	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5	91.5
LV	96.3	94.4	89.0	87.1	87.1	86.8	86.1	86.4	85.7	84.5	84.5	80.6	88.0
LT	84.0	71.0	76.9	77.9	76.3	78.4	77.2	76.4	75.1	72.8	73.4	82.4	81.8
LU	74.5	73.3	73.2	72.7	72.8	73.2	72.4	72.2	71.9	72.1	74.1	74.4	74.4
HU	82.8	79.4	82.8	82.8	84.4	84.0	83.9	84.1	83.8	84.0	83.3	83.0	83.3
MT	69.7	69.3	69.7	69.8	70.3	70.2	70.4	69.7	70.3	69.8	71.4	73.5	74.2
NL	68.7	73.2	71.4	72.4	71.7	69.5	63.9	67.0	66.7	61.2	63.3	62.9	64.8
AT	63.1	62.0	61.7	62.5	62.6	62.2	61.7	61.7	60.3	60.4	60.7	59.7	61.3
PL	49.3	48.4	48.9	47.8	48.5	47.7	48.0	47.3	47.9	47.8	47.0	47.8	64.8
PT	58.9	59.1	61.2	59.1	54.8	55.6	55.4	57.3	59.0	60.0	60.5	61.3	61.3
RO	67.4	69.0	74.8	73.7	74.4	74.6	67.3	64.3	58.9	65.3	68.0	63.7	70.7
SI	83.7	87.2	87.8	87.9	86.4	89.8	88.4	87.3	88.0	86.7	85.6	83.4	83.4
SK	88.1	93.9	94.3	93.8	94.4	93.8	93.9	94.3	95.0	96.4	96.2	96.8	98.1
FI	69.1	69.1	67.3	66.7	66.4	65.5	63.5	62.3	61.8	61.0	60.6	60.6	59.2
SE	69.8	68.9	69.1	71.6	71.6	70.9	70.2	68.6	68.6	68.8	70.6	71.2	71.4
NO	74.9	73.4	72.7	73.6	73.6	73.9	73.6	68.4	70.1	71.6	72.0	72.3	72.3

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant

Source: European Commission services.

TABLE 2: PERSONAL INCOME TAX REVENUE ALLOCATED TO INCOME OF THE SELF-EMPLOYED
(% of total revenue of personal income tax)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
BE	12.0	11.8	12.1	11.9	12.0	12.2	13.0	13.2	13.7	13.7	15.7	15.6	15.6
BG	11.0	8.4	8.7	10.4	10.8	10.2	9.3	8.8	8.6	7.8	7.8	7.5	7.3
CZ	4.6	4.6	1.9	2.5	2.3	2.1	0.9	2.0	2.2	1.9	2.1	1.3	0.5
DK	4.3	4.0	4.3	4.3	4.0	4.4	4.9	4.8	4.9	4.9	4.9	4.9	4.9
DE	19.7	18.3	20.5	20.5	20.3	20.1	20.0	20.7	20.4	20.3	19.9	17.2	16.8
EE	1.3	1.0	1.1	1.6	1.3	0.9	0.8	0.8	0.7	0.7	0.8	0.7	0.6
IE	10.8	10.4	9.9	9.5	8.6	8.7	8.7	8.5	8.8	8.6	8.5	8.3	8.3
EL	19.5	17.8	16.2	20.7	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0	15.0
ES	9.1	7.9	7.9	7.4	7.6	7.7	8.0	8.7	8.8	9.1	9.1	9.0	8.2
FR	14.8	14.2	14.9	12.7	10.5	10.4	10.2	10.3	10.1	9.7	9.5	9.5	8.9
HR	5.1	4.3	4.2	4.3	4.3	5.4	4.8	5.2	5.1	5.0	5.3	5.0	4.8
IT	16.8	15.2	15.2	15.3	15.1	14.6	14.5	14.5	14.5	14.0	14.5	12.9	12.9
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	1.7	2.0	3.2	3.3	3.1	2.7	2.9	2.6	2.7	2.7	3.0	3.0	3.1
LT	4.1	4.5	3.6	3.4	4.2	3.8	4.6	3.8	4.3	4.9	4.5	3.1	3.6
LU	6.9	9.5	8.5	8.8	7.7	8.0	8.3	7.9	8.1	8.3	6.7	8.9	8.9
HU	3.1	3.3	3.8	5.5	5.6	5.7	5.5	5.6	5.3	4.9	5.0	4.9	4.7
MT	7.9	7.9	7.6	7.4	7.3	7.2	7.3	7.7	7.9	8.1	8.5	7.9	6.9
NL	26.2	20.6	21.3	19.7	18.7	19.9	24.1	19.0	18.4	19.6	20.6	20.8	16.9
AT	15.5	16.8	16.6	15.7	15.2	15.5	15.9	16.0	18.5	18.6	18.4	19.0	17.1
PL	28.5	27.7	27.1	27.9	26.2	26.3	27.8	29.0	29.4	30.5	32.4	32.4	16.9
PT	8.3	7.6	7.4	6.2	5.8	5.7	5.6	5.6	6.0	6.2	6.3	6.2	6.2
RO	5.8	4.3	4.8	4.6	4.4	4.7	4.3	3.7	3.0	2.7	2.9	5.9	5.4
SI	6.0	4.7	4.2	4.0	3.6	3.7	4.2	4.0	3.9	4.0	4.1	4.3	4.3
SK	10.1	4.6	4.2	5.0	4.3	4.7	4.8	4.6	3.9	2.5	2.7	2.2	0.9
FI	7.2	7.2	6.9	7.5	7.5	7.3	7.8	7.1	7.2	7.5	7.4	7.4	8.2
SE	2.7	2.6	2.6	2.7	2.6	2.4	2.3	2.3	2.2	2.1	2.1	1.9	1.9
NO	7.1	6.9	6.9	7.0	6.7	6.3	6.2	5.9	6.0	6.0	5.9	5.8	5.8

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

TABLE 3: PERSONAL INCOME TAX REVENUE ALLOCATED TO SOCIAL TRANSFERS AND PENSIONS
(% of total revenue of personal income tax)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
BE	13.5	14.1	14.2	14.5	14.6	14.1	15.0	15.4	15.8	16.1	14.4	14.9	14.9
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	25.0	24.5	25.2	25.5	25.9	26.2	25.5	25.0	25.0	25.0	25.0	25.0
DE	3.3	3.5	3.8	3.8	4.0	4.0	4.2	4.3	4.6	4.7	4.8	5.1	5.4
EE	7.2	11.0	10.9	9.3	8.8	8.8	8.7	8.8	9.2	8.9	11.1	11.1	12.5
IE	1.1	1.4	1.6	1.9	2.0	2.2	2.2	2.0	2.0	2.0	2.0	2.0	2.0
EL	19.1	20.6	22.1	19.7	23.1	23.1	23.1	23.1	23.1	23.1	23.1	23.1	23.1
ES	6.6	7.4	8.9	9.8	10.9	11.9	12.3	12.1	12.4	12.3	12.1	12.2	13.5
FR	17.7	18.5	20.0	18.5	17.0	18.4	19.0	19.3	19.7	19.6	18.9	18.2	19.3
HR	2.8	2.9	3.0	2.5	2.9	3.2	3.1	2.4	2.4	2.3	2.5	2.8	3.0
IT	22.5	24.4	24.9	25.5	26.2	27.0	28.2	28.0	28.1	28.1	27.9	28.7	28.7
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	2.0	3.6	4.7	5.2	5.3	5.3	5.6	5.7	6.0	6.1	5.7	5.5	6.5
LT	4.3	5.5	5.3	4.3	3.6	2.3	3.0	3.4	3.3	3.1	3.2	2.3	3.1
LU	11.3	11.5	11.5	12.2	12.6	12.6	12.6	12.8	12.9	11.9	11.5	11.8	11.8
HU	8.4	3.4	2.6	0.8	1.0	1.0	0.9	0.8	0.9	0.9	0.9	1.0	1.2
MT	16.3	16.8	17.2	17.3	18.0	18.2	18.6	18.7	19.1	19.7	17.9	16.9	17.5
NL	17.0	18.9	18.6	19.4	20.2	20.8	19.3	20.3	19.7	22.5	19.4	18.1	19.5
AT	18.1	18.4	19.0	19.3	19.7	19.8	20.1	20.0	18.5	18.4	18.2	18.5	19.0
PL	15.6	17.3	17.5	17.6	18.2	18.6	18.5	18.0	17.6	16.2	15.6	15.8	-1.3
PT	15.7	16.7	18.4	19.8	19.8	23.4	23.8	24.8	24.9	24.6	24.0	23.6	23.6
RO	1.9	4.5	5.8	5.3	5.5	6.4	5.7	5.5	5.3	3.1	3.3	3.6	5.5
SI	2.2	2.3	2.5	2.8	2.7	1.1	1.5	1.5	1.5	1.5	1.6	1.7	1.7
SK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
FI	17.4	19.0	20.0	20.1	20.8	21.6	22.1	23.1	23.7	24.6	24.6	24.6	24.4
SE	22.9	24.1	22.5	20.9	21.4	21.6	20.5	19.9	19.9	19.6	19.1	18.8	19.5
NO	9.8	10.5	10.8	9.6	10.0	9.7	10.0	13.4	13.1	10.5	10.4	10.5	10.5

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

TABLE 4: PERSONAL INCOME TAX REVENUE ALLOCATED TO CAPITAL INCOME
(% of total revenue of personal income tax)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
BE	-3.0	-3.7	-4.4	-4.5	-3.9	-3.3	-4.1	-3.8	-3.5	-3.4	-2.8	-3.4	-3.4
BG	6.5	5.0	3.6	3.9	3.6	3.3	3.3	3.3	3.0	3.6	3.5	3.4	3.5
CZ	2.4	2.3	1.9	2.2	2.3	2.4	2.1	2.6	2.3	2.3	2.5	2.1	2.2
DK	-2.3	-3.9	-0.7	-1.1	-0.8	0.3	1.0	2.2	2.1	2.1	2.1	2.1	2.1
DE	5.8	5.0	3.0	3.0	3.0	3.2	3.3	3.4	3.5	3.7	3.7	3.9	3.9
EE	3.1	1.3	1.9	2.3	1.8	1.9	2.0	2.7	2.3	2.5	2.5	3.4	5.8
IE	7.0	6.6	6.1	5.7	6.0	5.9	5.4	8.6	5.6	5.5	5.4	5.4	5.4
EL	11.4	11.3	11.2	11.9	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7	11.7
ES	13.4	12.4	10.2	10.7	10.8	10.9	11.3	11.7	11.5	11.9	13.0	12.9	11.1
FR	9.4	9.4	10.9	13.3	15.8	13.4	12.9	12.5	12.2	12.3	12.4	12.1	11.7
HR	7.7	7.6	8.2	8.3	9.2	11.0	11.8	16.1	17.5	19.8	18.5	18.3	16.7
IT	5.1	5.2	5.3	4.7	3.8	4.0	3.9	3.6	3.6	3.5	3.4	3.1	3.1
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	3.1	4.4	4.5	5.1	5.4	5.2	5.5	6.7	6.8	10.9	2.4
LT	7.7	19.1	14.2	14.4	15.9	15.5	15.1	16.5	17.3	19.2	18.9	12.2	11.4
LU	7.3	5.6	6.7	6.3	6.9	6.3	6.7	7.2	7.2	7.7	7.7	4.9	4.9
HU	5.7	13.9	10.8	10.9	9.0	9.2	9.6	9.5	10.0	10.2	10.8	11.1	10.8
MT	6.1	6.0	5.4	5.5	4.4	4.3	3.7	4.0	2.7	2.5	2.2	1.7	1.4
NL	-11.9	-12.7	-11.3	-11.6	-10.6	-10.2	-7.3	-6.3	-4.8	-3.2	-3.3	-1.8	-1.3
AT	3.3	2.9	2.7	2.5	2.5	2.5	2.3	2.3	2.7	2.7	2.7	2.8	2.5
PL	6.6	6.7	6.5	6.7	7.1	7.4	5.6	5.7	5.1	5.5	5.0	4.1	19.5
PT	17.0	16.6	12.9	14.9	19.7	15.3	15.2	12.3	10.1	9.2	9.1	8.9	8.9
RO	24.8	22.2	14.6	16.4	15.7	14.4	22.7	26.4	32.8	28.9	25.8	26.8	18.5
SI	8.2	5.8	5.6	5.4	7.3	5.3	5.9	7.2	6.7	7.7	8.7	10.6	10.6
SK	1.8	1.5	1.5	1.2	1.3	1.4	1.3	1.1	1.1	1.0	1.1	1.1	1.0
FI	6.3	4.7	5.8	5.7	5.3	5.6	6.6	7.6	7.4	7.0	7.3	7.4	8.3
SE	4.6	4.4	5.7	4.7	4.4	5.1	6.9	9.2	9.4	9.6	8.2	8.1	7.1
NO	8.2	9.1	9.6	9.8	9.7	10.1	10.2	12.3	10.8	11.9	11.6	11.5	11.5

NB: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: European Commission services.

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Additional info

ART

ART ("Annual Report on Taxation") presents an indicator-based analysis of the design and performance of tax systems in the EU. It discusses possible tax policy actions that can support the economic recovery going forward and ensure socio-economic resilience and environmental sustainability in the future. The report provides an overview of national and EU-level tax measures put forward to address such priorities.

Taxes in Europe database⁽⁶⁷⁾

The Taxes in Europe database is the European Commission's online information tool providing harmonised and comparable information on the main taxes in force in the EU Member States.

The system contains information on around 650 taxes, including

- personal income taxes,
- corporate income taxes,
- value-added taxes,
- EU harmonised excise duties (tobacco, alcohol, and energy products),
- social security contributions,
- other taxes yielding at least 0.1% of GDP.

The information is directly provided to the Commission by the Ministries of Finance of the Member States and is freely accessible for all users.

Taxation papers

Taxation papers is a series of discussion and working papers on different taxation matters since 2004 on an irregular basis. Up to date, 75 papers have been published on topics such as:

- Tax reform proposals in the EU;
- Structures of aggressive tax planning;
- Effectiveness of tax incentives to foster the investment of SMEs and start-ups;
- Economic effects of tax uncertainty and policy responses, addressing the debt bias;
- Financial transaction taxes.

Taxation papers are mainly related to the creation and sharing of new knowledge of different taxation matters. The papers could support the professional growth of DG TAXUD staff by allowing them to learn on the job from analysis done by experts in the field or conducting the research themselves. The papers should also contribute to the debate on taxation within the academic community as well as deal with important economic and legal tax issues, presenting the current thinking on taxation. The academic community is considered as the primary target audience of the papers. Finally, the papers could serve in raising the visibility of work carried out by DG TAXUD and enhancing its reputation in terms of sound analysis.

⁽⁶⁷⁾ See: https://ec.europa.eu/taxation_customs/online-services-new/online-services-and-databases-taxation/tedb-taxes-europe-database_en

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