



European Commission —  
Taxation and customs union

# Taxation trends in the European Union

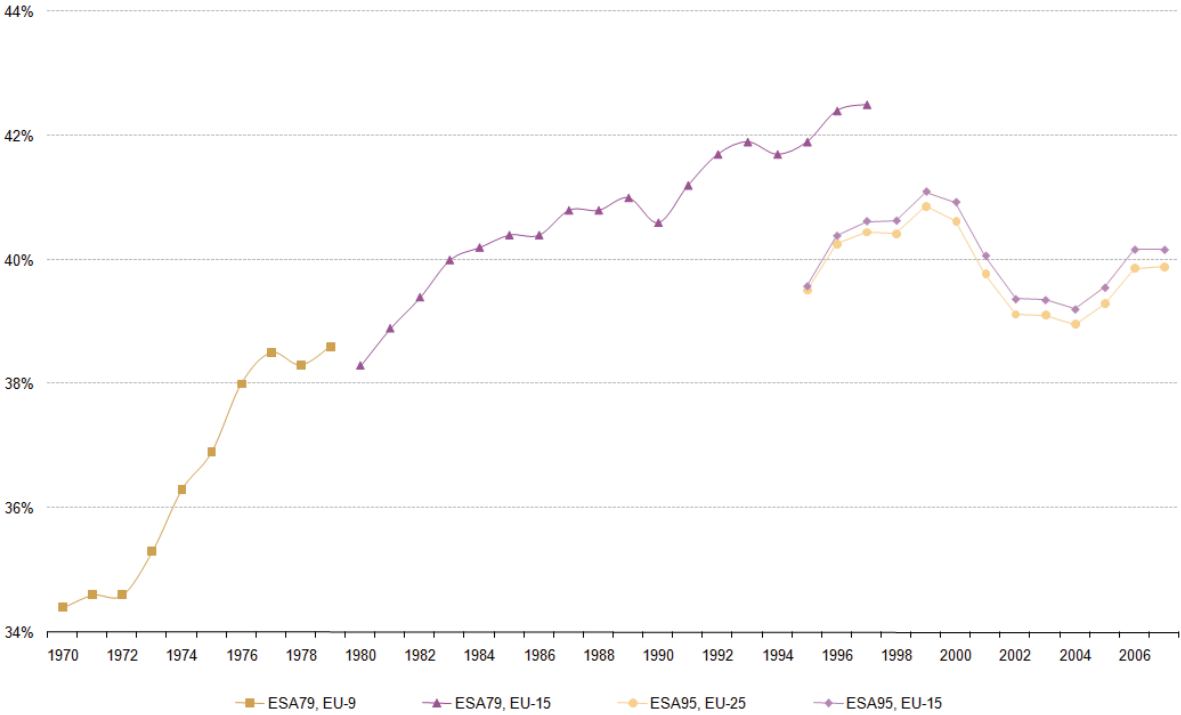
Data for the EU Member States and Norway



2009 edition

access to education and other social benefits<sup>5)</sup>. In most EU countries, a rise in unemployment levels between 1970 and the early 1990s also contributed to the pressure to increase taxes.

**Graph I-1 Long-term trends in the overall tax ratio (including SSC)**  
% of GDP



Source: Commission services

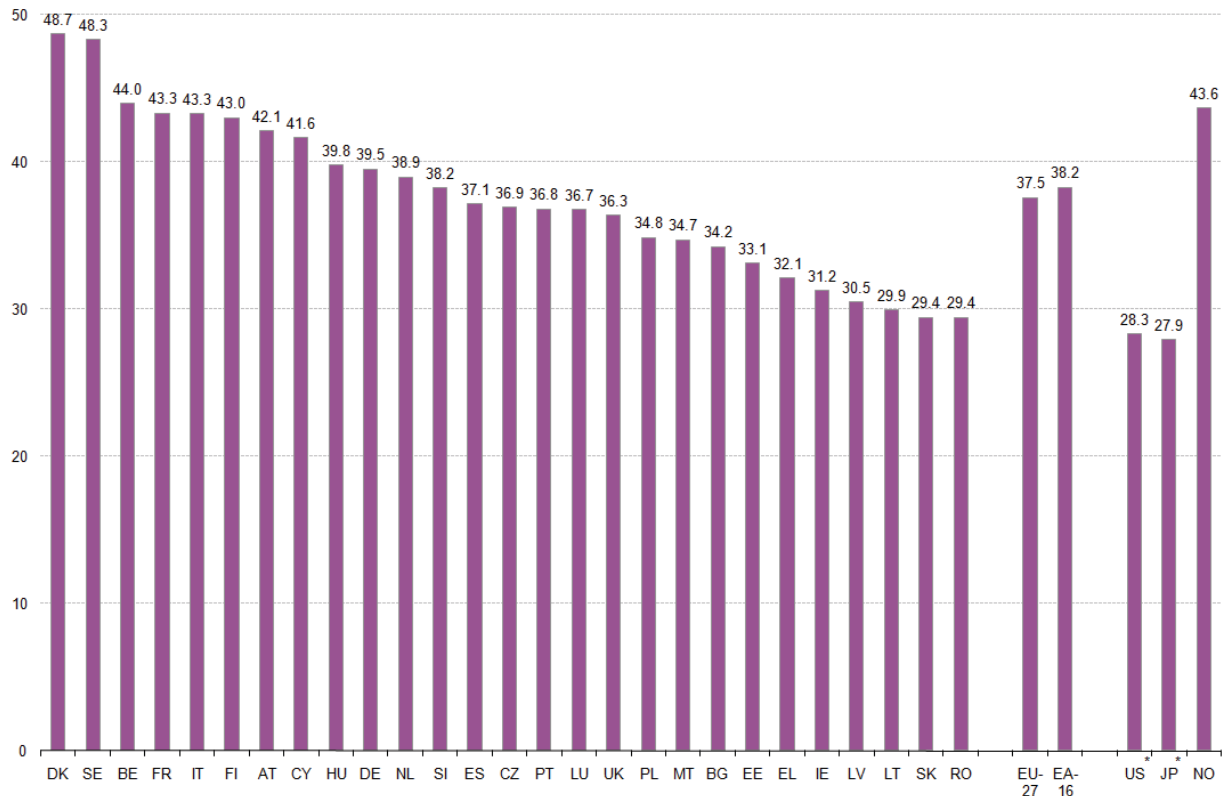
Note: The statistical break is due to a change in classification at Eurostat. All data are GDP-weighted.

From the early 1990s, first the Maastricht Treaty and subsequently the Stability and Growth Pact resulted in the set up of a multilateral budgetary surveillance framework, within which Member States have undertaken a series of fiscal consolidation efforts. In a number of Member States, fiscal consolidation relied primarily on restricting or scaling back primary public expenditure (not least by cutting or postponing public investment), in others the focus was rather on increasing taxes (in some cases temporarily). For some Member States, the fiscal consolidation effort in the run-up to the EMU ruled out any major tax cuts.

Only in the later 1990s did a number of countries take advantage of buoyant tax revenues to reduce the tax burden, through cuts in the personal income tax, social contributions, and also in the corporate income tax. However, the overall tax burden decreased only from 2000. One reason why the tax cuts were not immediately apparent in the figures is that the economic upswing of the late 1990s boosted the measured overall tax burden, even while substantial cuts in statutory tax rates were being implemented. For instance, strong economic growth may have moved taxpayers into higher nominal income tax brackets (bracket creep) in some Member States. In addition, during the expansionary phase between 1995 and 2000, many companies moved from a loss-making to a profit-making position; initially, carry-overs of losses from previous years cushion the increase, but as these run out, companies may face a rapidly increasing corporate income tax bill, an effect that may have been at play in those years. A clear decline in tax-to-GDP ratios is indeed only visible in the figures between 2001 and 2002. However,

5) A discussion of the factors behind the expansion of the public economy in the earlier years of that period can be found in Cameron (1978).

**Graph I-2 Overall tax-to-GDP ratio (incl. SSC) in the EU, US, Japan, and Norway**  
2007, in %



Source: Commission services for the EU countries and NO, OECD for the US and Japan. Data for Japan refer to 2006. Figures for US are provisional (OECD 2008b). EU: arithmetic averages

#### *Development of the tax ratio excluding social contributions*

Looking at the data excluding SSCs, the most striking changes in the country ranking are, of course, visible for some countries, such as the Czech Republic, Germany, or France, where the level of social contributions is highest (Annex A Table Tot\_G: Total Taxes (excluding SSC)). The former two in particular rank much lower in terms of the tax level if SSCs are excluded (respectively at the 24th and 19th place in the EU). Compared with the ranking including social contributions, the picture changes more at the top than in the bottom half, where the least taxed countries remain more or less the same. One old Member State, Greece, becomes one of the least taxing countries in the EU (third lowest place). It is also noteworthy that the general increase in the tax ratio since 2000 has taken place more clearly at the level of taxes in a narrow sense (i.e. excluding SSCs), probably owing to the fact that several countries have introduced reforms of their social security systems.

#### *At Union level, tax ratio on the increase since 2004*

As a result of the pick up in revenues after 2004, the EU average tax-to-GDP ratio is higher in 2007 than in our reference year 2000, both in the simple arithmetic and in the weighted average. There are nevertheless a few cases of significant reductions. The most striking one is Slovakia, almost half of whose extraordinary 1995–2007 reduction in the tax burden, i.e. 4.7 percentage points of GDP, took place after 2000. Finland and Sweden, too, though remaining high-tax countries, have cut the tax burden by nearly the same amount (4.2 and 3.5 percentage points of GDP respectively). At the other extreme, the increase in revenue in Cyprus stands out for its size (11.6 % of GDP, of which almost half in 2007 alone) while another large increase, 6.5 % of GDP, took place in another Mediterranean country,

Table Tot\_G: Total Taxes (including SSC) as % of GDP

														Difference <sup>1)</sup>		Ranking Revenue <sup>2)</sup>	
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007	2007	2007
BE	43.8	44.4	44.9	45.5	45.5	45.2	45.2	45.3	44.9	45.0	44.9	44.5	44.0	0.1	-1.3	3	147 226
BG	-	-	-	-	30.6	32.5	30.9	29.6	32.2	33.1	34.0	33.2	34.2	-	1.7	20	9 889
CZ	36.2	34.7	35.0	33.3	34.0	33.8	34.0	34.8	35.7	37.4	37.1	36.7	36.9	0.7	3.1	14	46 886
DK	48.8	49.2	48.9	49.3	50.1	49.4	48.4	47.8	48.0	49.0	50.8	49.6	48.7	-0.1	-0.7	1	110 254
DE	39.8	40.7	40.7	40.9	41.7	41.9	40.0	39.5	39.6	38.7	38.8	39.2	39.5	-0.3	-2.4	10	956 780
EE	36.4	34.4	34.4	34.2	32.7	31.3	30.5	31.1	30.9	30.7	30.9	31.3	33.1	-3.3	1.8	21	5 049
IE	33.1	33.1	32.4	31.8	31.8	31.6	29.8	28.5	29.0	30.3	30.7	32.1	31.2	-1.9	-0.4	23	59 499
EL	29.1	29.4	30.6	32.5	33.3	34.6	33.2	33.7	32.3	31.2	31.5	31.3	32.1	3.0	-2.5	22	73 189
ES	32.7	33.1	33.2	33.0	33.6	33.9	33.5	33.9	33.9	34.5	35.6	36.5	37.1	4.4	3.2	13	389 711
FR	42.7	43.9	44.1	44.0	44.9	44.1	43.8	43.1	42.9	43.2	43.6	43.9	43.3	0.6	-0.8	4	818 864
IT	40.1	41.8	43.7	42.5	42.5	41.8	41.5	40.9	41.3	40.6	40.4	42.1	43.3	3.2	1.5	5	664 427
CY	26.7	26.4	25.8	27.7	28.0	30.0	30.9	31.2	33.0	33.4	35.5	36.5	41.6	14.9	11.6	8	6 520
LV	33.2	30.8	32.1	33.7	32.0	29.5	28.5	28.3	28.5	28.5	29.0	30.4	30.5	-2.7	1.0	24	6 432
LT	28.5	27.9	31.0	32.0	31.8	30.1	28.6	28.4	28.1	28.3	28.5	29.4	29.9	1.4	-0.2	25	8 500
LU	37.1	37.6	39.3	39.4	38.3	39.1	39.8	39.3	38.1	37.2	37.5	35.8	36.7	-0.4	-2.4	16	13 326
HU	41.6	40.6	39.0	39.0	39.1	38.5	38.3	38.0	37.7	37.6	37.5	37.2	39.8	-1.9	1.3	9	40 212
MT	26.8	25.4	27.5	25.6	27.3	28.2	30.4	31.5	31.4	32.8	33.8	33.7	34.7	7.9	6.5	19	1 889
NL	40.2	40.2	39.7	39.4	40.4	39.9	38.3	37.7	37.4	37.5	37.6	39.1	38.9	-1.2	-1.0	11	220 837
AT	41.4	42.9	44.4	44.4	44.0	43.2	45.3	43.9	43.8	43.4	42.2	41.7	42.1	0.7	-1.2	7	113 942
PL	37.1	37.2	36.5	35.4	34.9	32.6	32.2	32.7	32.2	31.5	32.8	33.8	34.8	-2.3	2.3	18	107 537
PT	32.1	32.9	33.0	33.2	34.1	34.3	33.9	34.7	34.8	34.1	35.1	35.9	36.8	4.7	2.5	15	59 962
RO	-	-	-	28.7	31.3	30.4	28.9	28.1	27.7	27.3	27.9	28.6	29.4	-	-1.0	27	36 425
SI	39.2	38.1	37.0	37.8	38.2	37.5	37.7	38.0	38.2	38.3	38.7	38.4	38.2	-1.0	0.7	12	13 163
SK	40.3	39.4	37.3	36.7	35.4	34.1	33.2	33.2	33.1	31.6	31.5	29.4	29.4	-10.9	-4.7	26	16 135
FI	45.7	47.0	46.3	46.1	45.8	47.2	44.6	44.6	44.0	43.5	44.0	43.5	43.0	-2.7	-4.2	6	77 225
SE	47.9	50.4	50.9	51.5	51.8	51.8	49.9	47.9	48.3	48.7	49.6	49.0	48.3	0.3	-3.5	2	159 762
UK	34.7	34.4	34.8	35.9	36.2	36.7	36.4	34.9	34.7	35.2	36.1	36.9	36.3	1.7	-0.4	17	744 769
NO	42.0	42.4	42.2	42.0	42.3	42.6	42.9	43.1	42.3	43.3	43.5	44.0	43.6	1.6	1.0		123 910
<b>EU-27 averages</b>																	
weighted	-	-	-	-	40.8	40.6	39.7	39.0	39.0	38.9	39.2	39.7	39.8	-	-0.8		
arithmetic	-	-	-	-	37.4	37.2	36.6	36.3	36.4	36.4	36.9	37.0	37.5	-	0.4		
<b>EA-16 averages</b>																	
weighted	39.8	40.7	41.1	41.0	41.5	41.2	40.3	39.8	39.8	39.5	39.6	40.3	40.4	0.7	-0.7		
arithmetic	36.9	37.3	37.5	37.5	37.8	37.9	37.6	37.4	37.4	37.2	37.6	37.7	38.2	2.1	0.7		
<b>EU-25 averages</b>																	
weighted	39.5	40.2	40.4	40.4	40.9	40.6	39.8	39.1	39.1	39.0	39.3	39.9	39.9	0.4	-0.7		
arithmetic	37.4	37.4	37.7	37.8	37.9	37.6	37.1	36.9	36.9	36.9	37.3	37.5	38.0	0.6	0.4		
<b>Convergence indicators</b>																	
St.dev/mean	15.7	16.9	16.3	16.5	16.0	16.1	16.2	15.8	15.5	15.6	15.5	14.5	13.8	-1.9	-2.3		
Max-min	22.1	25.0	25.1	26.0	24.5	23.7	21.4	19.8	20.6	21.7	23.0	21.0	19.3	-2.9	-4.4		

1) In percentage points 2) In millions of euro

See explanatory notes in Annex B

Source: Commission services

Table Tot\_G: Total Taxes (excluding SSC) as % of GDP

															Difference <sup>1)</sup>		Ranking	Revenue <sup>2)</sup>
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007	2007	2007	
BE	29.5	30.1	30.7	31.3	31.3	31.3	31.0	30.9	30.6	31.0	31.2	30.9	30.4	0.9	-0.9	5	101 748	
BG	-	-	-	-	20.6	21.5	20.9	20.1	21.6	22.5	23.7	24.5	25.6	-	4.0	14	7 388	
CZ	21.8	20.5	20.4	19.3	20.0	19.6	19.8	19.9	20.7	21.4	21.0	20.5	20.6	-1.3	0.9	24	26 162	
DK	47.7	48.1	47.9	48.3	48.5	47.6	46.7	46.6	46.8	47.8	49.7	48.6	47.7	-0.1	0.1	1	107 999	
DE	22.9	23.3	23.0	23.5	24.5	25.0	23.3	22.8	22.8	22.2	22.5	23.3	24.3	1.3	-0.7	19	588 320	
EE	24.1	22.7	23.0	22.9	21.6	20.3	19.7	20.1	20.2	20.3	20.6	21.0	22.0	-2.0	1.8	21	3 366	
IE	28.2	28.5	28.1	27.6	27.6	27.2	25.2	24.1	24.6	25.6	26.0	27.3	26.3	-1.9	-0.9	12	50 067	
EL	19.8	19.8	20.6	22.2	23.1	24.1	22.6	22.1	20.5	20.1	20.4	20.3	20.4	0.7	-3.7	25	46 601	
ES	20.9	21.1	21.2	21.1	21.7	21.9	21.3	21.8	21.7	22.3	23.5	24.4	24.9	4.0	3.0	17	261 642	
FR	24.2	25.3	26.0	27.9	28.6	28.0	27.7	27.0	26.5	27.0	27.3	27.5	27.0	2.9	-1.0	10	511 242	
IT	27.4	27.6	29.2	30.3	30.3	29.7	29.5	28.8	29.0	28.2	27.9	29.6	30.2	2.8	0.5	6	464 149	
CY	20.2	19.5	18.8	20.8	21.3	23.4	24.1	24.5	26.0	25.7	27.3	28.6	34.0	13.8	10.5	3	5 320	
LV	21.2	20.0	21.4	23.0	21.3	19.6	19.3	19.0	19.7	19.8	20.6	21.7	21.8	0.6	2.2	22	4 595	
LT	21.1	20.0	22.5	22.9	22.6	20.7	19.7	19.7	19.6	19.9	20.4	21.0	21.3	0.2	0.5	23	6 051	
LU	27.3	27.7	29.3	29.2	28.2	29.1	28.8	28.4	27.4	26.5	27.1	25.9	26.5	-0.7	-2.5	11	9 626	
HU	26.7	26.5	24.7	24.9	25.9	25.7	25.4	25.1	25.2	25.4	24.9	24.7	26.2	-0.5	0.6	13	26 516	
MT	20.6	19.1	20.7	19.4	21.2	21.8	23.4	25.0	24.9	26.3	27.4	27.5	28.8	8.1	7.0	8	1 567	
NL	24.3	25.0	24.6	24.5	24.8	24.5	24.7	24.5	23.6	23.6	24.6	25.0	25.4	1.1	0.9	15	144 084	
AT	26.5	27.9	29.2	29.3	29.0	28.4	30.4	29.3	29.0	28.6	27.6	27.3	27.9	1.4	-0.6	9	75 485	
PL	25.8	25.6	24.7	23.7	21.2	19.6	18.8	19.8	19.4	19.1	20.5	21.6	22.8	-3.0	3.2	20	70 366	
PT	22.4	23.1	23.0	23.2	24.0	24.0	23.4	23.9	23.8	23.0	23.7	24.5	25.1	2.7	1.1	16	40 909	
RO	-	-	-	19.6	20.2	19.3	17.8	17.4	18.2	18.1	18.2	18.8	19.5	-	0.2	26	24 172	
SI	22.4	23.1	22.7	23.5	24.0	23.2	23.2	23.7	24.0	24.1	24.4	24.4	24.5	2.1	1.3	18	8 430	
SK	25.3	23.5	22.3	21.9	21.4	20.0	18.8	18.6	19.3	18.6	18.8	17.7	17.7	-7.6	-2.2	27	9 715	
FI	31.6	33.4	33.5	33.5	33.2	35.3	32.6	32.8	32.3	31.8	32.0	31.3	31.1	-0.6	-4.2	4	55 829	
SE	35.7	37.1	37.9	38.5	40.4	38.6	36.2	34.5	35.2	35.9	36.8	36.9	36.1	0.4	-2.5	2	119 402	
UK	28.6	28.4	28.7	29.9	30.1	30.5	30.3	29.0	28.4	28.6	29.3	30.2	29.7	1.1	-0.9	7	607 721	
NO	32.2	32.8	32.6	31.8	32.2	33.7	33.6	33.2	32.5	33.9	34.6	35.2	34.6	2.4	0.8		98 173	
EU-27 averages																		
weighted	-	-	-	-	27.9	27.8	27.0	26.5	26.3	26.2	26.6	27.2	27.4	-	-0.5			
arithmetic	-	-	-	-	26.2	25.9	25.4	25.2	25.2	25.3	25.8	26.1	26.6	-	0.7			
EA-16 averages																		
weighted	24.3	24.9	25.4	26.2	26.7	26.7	25.9	25.5	25.3	25.1	25.4	26.1	26.4	2.2	-0.2			
arithmetic	24.6	24.9	25.2	25.6	25.9	26.1	25.6	25.5	25.4	25.3	25.7	26.0	26.5	2.6	0.7			
EU-25 averages																		
weighted	25.7	26.2	26.6	27.4	27.9	27.9	27.1	26.5	26.3	26.3	26.7	27.3	27.5	1.8	-0.4			
arithmetic	25.8	25.9	26.2	26.5	26.6	26.4	25.8	25.7	25.6	25.7	26.2	26.5	26.9	1.1	0.5			
Convergence indicators																		
St.dev/mean	23.4	24.7	24.2	23.8	23.6	23.8	23.8	23.5	23.3	24.0	24.3	23.0	22.2	-1.2	-1.6			
Max-min	28.0	29.0	29.1	29.0	28.4	28.3	28.9	29.3	28.6	29.8	31.5	30.9	30.0	2.0	1.7			

1) In percentage points 2) In millions of euro

See explanatory notes in Annex B

Source: Commission services

## EUROPEAN UNION 27

## ARITHMETIC AVERAGES

	2000	2001	2002	2003	2004	2005	2006	2007	Revenue in 2007
<b>A. Structure of revenues</b>	% of GDP								€ bn
Indirect taxes	13.8	13.5	13.5	13.7	13.9	14.2	14.3	14.3	1 706.1
VAT	7.4	7.3	7.4	7.4	7.6	7.9	8.0	8.0	874.8
Excise duties and consumption taxes	3.2	3.2	3.2	3.3	3.3	3.2	3.1	3.1	322.4
Other taxes on products (incl. import duties)	1.8	1.6	1.5	1.5	1.6	1.6	1.6	1.6	222.6
Other taxes on production	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	286.3
Direct taxes	12.2	12.0	11.7	11.6	11.5	11.7	11.9	12.4	1 684.0
Personal income	8.2	8.1	7.9	7.9	7.7	7.7	7.8	8.0	1 154.4
Corporate income	3.1	3.0	3.0	2.8	2.9	3.1	3.3	3.5	370.5
Other	0.9	0.8	0.8	0.9	0.9	0.9	0.8	0.8	159.1
Social contributions	11.2	11.2	11.2	11.1	11.1	11.0	10.9	11.0	1 529.9
Employers'	6.9	6.9	6.8	6.8	6.7	6.7	6.5	6.6	883.1
Employees'	3.3	3.4	3.3	3.3	3.3	3.3	3.3	3.3	471.6
Self- and non-employed	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	175.3
<b>B. Structure by level of government</b>	% of GDP								
Central government	21.9	21.4	21.2	21.3	21.3	21.6	21.7	22.2	2 559.5
State government <sup>1)</sup>	-	-	-	-	-	-	-	-	345.1
Local government	4.2	4.3	4.3	4.2	4.2	4.3	4.4	4.3	510.3
Social security funds	10.7	10.7	10.7	10.6	10.6	10.6	10.6	10.6	1 465.3
EU institutions	-	-	-	-	-	-	-	0.3	39.7
<b>C. Structure by economic function</b>	% of GDP								
Consumption	12.1	11.9	11.9	12.1	12.2	12.5	12.4	12.4	1 366.4
Labour	17.9	17.8	17.6	17.5	17.3	17.2	17.1	17.2	2 388.7
Employed	16.6	16.5	16.3	16.3	16.0	15.9	15.8	15.9	2 192.5
Paid by employers	7.3	7.3	7.2	7.2	7.1	7.1	7.0	7.0	953.4
Paid by employees	9.3	9.3	9.1	9.0	8.9	8.8	8.8	8.9	1 239.1
Non-employed	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	196.2
Capital	7.3	7.1	6.9	6.8	7.0	7.3	7.6	8.0	1 164.8
Capital and business income	5.4	5.2	5.1	5.0	5.1	5.3	5.6	6.0	809.8
Income of corporations	3.2	3.1	3.1	3.0	3.0	3.2	3.4	3.7	425.5
Income of households	0.7	0.6	0.6	0.6	0.6	0.7	0.8	0.8	128.3
Income of self-employed (incl. SSC)	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	255.9
Stocks of capital / wealth	1.9	1.8	1.8	1.8	1.9	2.0	2.0	2.0	355.0
<b>TOTAL</b>	<b>37.2</b>	<b>36.6</b>	<b>36.3</b>	<b>36.4</b>	<b>36.4</b>	<b>36.9</b>	<b>37.0</b>	<b>37.5</b>	<b>4 908.4</b>
	% of GDP								
Of which environmental taxes	2.8	2.7	2.7	2.8	2.9	2.8	2.7	2.7	302.9
Energy	2.0	1.9	1.9	2.0	2.1	2.0	1.9	1.9	219.1
Of which transport fuel taxes	-	-	-	-	-	-	-	-	-
Transport	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	71.7
Pollution/resources	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	12.1
<b>D. Implicit tax rates</b>	%								
Consumption	20.9	20.4	20.7	21.1	21.4	21.9	22.0	22.2	
Labour employed	35.9	35.5	35.1	35.0	34.8	34.5	34.4	34.4	
Capital	-	-	-	-	-	-	-	-	
Capital and business income	-	-	-	-	-	-	-	-	
Corporations	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	
Real GDP growth (annual rate)	3.9	2.0	1.2	1.3	2.5	2.0	3.1	2.9	

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, -: not available

Source: Commission services

## EUROPEAN UNION 27

### GDP-WEIGHTED AVERAGES

	2000	2001	2002	2003	2004	2005	2006	2007	Revenue in 2007
<b>A. Structure of revenues</b>	% of GDP								€ bn
Indirect taxes	13.8	13.6	13.6	13.6	13.6	13.7	13.9	13.8	1 706.1
VAT	7.0	6.8	6.8	6.8	6.8	6.9	7.0	7.1	874.8
Excise duties and consumption taxes	3.0	2.9	3.0	3.0	2.9	2.8	2.7	2.6	322.4
Other taxes on products (incl. import duties)	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.8	222.6
Other taxes on production	2.3	2.3	2.3	2.2	2.2	2.3	2.4	2.3	286.3
Direct taxes	13.9	13.5	13.0	12.7	12.7	12.9	13.4	13.6	1 684.0
Personal income	9.8	9.7	9.4	9.2	9.0	9.1	9.2	9.4	1 154.4
Corporate income	2.8	2.6	2.3	2.2	2.4	2.6	3.0	3.0	370.5
Other	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3	159.1
Social contributions	12.7	12.7	12.6	12.8	12.7	12.6	12.5	12.4	1 529.9
Employers'	7.3	7.2	7.2	7.3	7.2	7.2	7.2	7.2	883.1
Employees'	4.1	4.0	3.9	4.0	3.9	3.9	3.9	3.8	471.6
Self- and non-employed	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	175.3
<b>B. Structure by level of government</b>	% of GDP								
Central government	21.5	20.9	20.3	19.9	20.1	20.3	20.6	20.7	2 559.5
State government <sup>1)</sup>	-	-	-	-	-	-	-	-	345.1
Local government	3.9	3.8	3.9	3.9	4.0	4.1	4.2	4.1	510.3
Social security funds	14.6	14.5	14.5	14.6	14.3	14.3	14.4	14.2	1 465.3
EU institutions	-	-	-	-	-	-	-	0.3	39.7
<b>C. Structure by economic function</b>	% of GDP								
Consumption	11.4	11.1	11.1	11.1	11.1	11.1	11.1	11.1	1 366.4
Labour	20.3	20.1	19.9	20.0	19.6	19.5	19.4	19.4	2 388.7
Employed	18.7	18.5	18.3	18.3	17.9	17.9	17.8	17.8	2 192.5
Paid by employers	7.8	7.8	7.8	7.9	7.8	7.8	7.7	7.7	953.4
Paid by employees	10.9	10.7	10.5	10.4	10.1	10.1	10.1	10.0	1 239.1
Non-employed	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.6	196.2
Capital	9.0	8.5	8.1	8.1	8.3	8.7	9.3	9.4	1 164.8
Capital and business income	6.2	5.8	5.4	5.4	5.5	5.8	6.4	6.6	809.8
Income of corporations	3.2	3.0	2.7	2.6	2.8	3.0	3.4	3.4	425.5
Income of households	0.9	0.8	0.8	0.8	0.8	0.9	1.0	1.0	128.3
Income of self-employed (incl. SSC)	2.1	2.0	2.0	2.0	1.9	2.0	2.0	2.1	255.9
Stocks of capital / wealth	2.8	2.7	2.7	2.7	2.8	2.8	2.9	2.9	355.0
<b>TOTAL</b>	<b>40.6</b>	<b>39.7</b>	<b>39.0</b>	<b>39.0</b>	<b>38.9</b>	<b>39.2</b>	<b>39.7</b>	<b>39.8</b>	<b>4 908.4</b>
	% of GDP								
Of which environmental taxes	2.7	2.7	2.7	2.7	2.7	2.6	2.5	2.5	302.9
Energy	2.1	2.0	2.0	2.0	2.0	1.9	1.9	1.8	219.1
Of which transport fuel taxes	-	-	-	-	-	-	-	-	-
Transport	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	71.7
Pollution/resources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	12.1
<b>D. Implicit tax rates</b>	%								
Consumption	20.0	19.6	19.6	19.6	19.7	19.7	19.8	20.0	
Labour employed	37.2	36.8	36.4	36.5	36.2	36.2	36.4	36.5	
Capital	-	-	-	-	-	-	-	-	
Capital and business income	-	-	-	-	-	-	-	-	
Corporations	-	-	-	-	-	-	-	-	
Households	-	-	-	-	-	-	-	-	
Real GDP growth (annual rate)	3.9	2.0	1.2	1.3	2.5	2.0	3.1	2.9	

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, - : not available

Source: Commission services



France	2000	2001	2002	2003	2004	2005	2006	2007		2007	
<b>A. Structure of revenues</b>									% of GDP	Ranking <sup>1)</sup>	€ bn
Indirect taxes	15.8	15.4	15.4	15.3	15.5	15.6	15.5	15.3	7	289.7	
VAT	7.3	7.2	7.1	7.1	7.2	7.3	7.2	7.2	19	135.7	
Excise duties and consumption taxes	2.6	2.5	2.6	2.5	2.3	2.2	2.3	2.0	27	37.9	
Other taxes on products (incl. import duties)	1.7	1.6	1.7	1.7	1.9	1.9	1.8	1.9	12	35.8	
Other taxes on production	4.2	4.1	4.1	4.1	4.2	4.3	4.2	4.2	2	80.4	
Direct taxes	12.5	12.6	11.8	11.4	11.6	11.8	12.2	11.9	14	225.7	
Personal income	8.4	8.2	7.9	7.9	7.9	8.0	7.9	7.5	10	141.7	
Corporate income	2.8	3.1	2.5	2.1	2.3	2.3	2.8	3.0	18	56.2	
Other	1.3	1.4	1.3	1.3	1.4	1.4	1.4	1.5	3	27.8	
Social contributions	16.1	16.1	16.2	16.4	16.2	16.3	16.4	16.3	2	307.6	
Employers'	11.1	11.0	11.0	11.1	11.0	11.0	11.1	11.0	1	208.7	
Employees'	4.0	4.0	4.0	4.1	4.0	4.1	4.1	4.0	9	76.3	
Self- and non-employed	1.0	1.1	1.1	1.1	1.2	1.2	1.2	1.2	11	22.6	
<b>B. Structure by level of government</b>									% of GDP		
Central government	18.6	18.1	17.5	17.1	18.2	17.6	16.8	16.2	20	305.6	
State government <sup>2)</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Local government	4.3	4.1	4.1	4.2	4.5	4.8	4.8	4.9	8	93.2	
Social security funds	21.0	21.3	21.2	21.4	20.4	21.1	22.2	22.2	1	419.3	
EU institutions	0.6	0.6	0.5	0.3	0.2	0.3	0.3	0.3	22	4.9	
<b>C. Structure by economic function</b>									% of GDP		
Consumption	11.6	11.3	11.3	11.1	11.2	11.2	11.2	10.9	21	206.7	
Labour	23.0	22.9	22.8	22.9	22.8	23.1	22.9	22.4	5	424.3	
Employed	22.3	22.2	22.1	22.2	22.1	22.3	22.2	21.8	2	412.3	
Paid by employers	12.1	12.1	12.1	12.2	12.1	12.2	12.3	12.2	2	231.2	
Paid by employees	10.1	10.1	10.0	10.0	10.0	10.1	9.9	9.6	11	181.1	
Non-employed	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	17	11.9	
Capital	9.8	10.0	9.3	9.0	9.3	9.4	10.0	10.1	7	192.1	
Capital and business income	5.3	5.5	4.9	4.6	4.7	4.8	5.4	5.5	17	103.6	
Income of corporations	2.8	3.1	2.5	2.1	2.3	2.3	2.8	3.0	20	57.1	
Income of households	0.9	0.8	0.8	0.8	0.8	0.8	1.0	1.0	11	18.9	
Income of self-employed (incl. SSC)	1.7	1.7	1.6	1.6	1.6	1.6	1.5	1.5	13	27.5	
Stocks of capital / wealth	4.5	4.5	4.4	4.4	4.6	4.7	4.6	4.7	1	88.5	
Less: amounts assessed but unlikely to be collected	0.3	0.3	0.2	0.1	0.2	0.1	0.2	0.2			
<b>TOTAL</b>	<b>44.1</b>	<b>43.8</b>	<b>43.1</b>	<b>42.9</b>	<b>43.2</b>	<b>43.6</b>	<b>43.9</b>	<b>43.3</b>	<b>4</b>	<b>818.9</b>	
									% of GDP		
Of which environmental taxes	2.4	2.3	2.5	2.5	2.4	2.3	2.3	2.1	21	40.0	
Energy	1.8	1.7	1.8	1.7	1.7	1.6	1.6	1.4	23	27.4	
Of which transport fuel taxes	-	-	-	1.5	1.5	1.4	1.3	1.3	18		
Transport	0.5	0.5	0.7	0.7	0.6	0.6	0.6	0.6	12	11.4	
Pollution/resources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	14	1.2	
<b>D. Implicit tax rates</b>									%		
Consumption	20.9	20.3	20.3	20.0	20.1	20.1	19.9	19.5	21		
Labour employed	42.1	41.7	41.2	41.5	41.4	41.9	41.9	41.3	6		
Capital	38.1	38.7	37.4	36.5	37.9	39.2	40.8	40.7			
Capital and business income	20.6	21.4	19.8	18.7	19.3	19.8	21.9	22.0			
Corporations	29.6	32.9	29.0	24.4	26.4	26.1	31.4	33.2			
Households	13.2	12.8	12.6	13.0	12.4	13.0	13.3	12.6			
Real GDP growth (annual rate)	3.9	1.9	1.0	1.1	2.5	1.9	2.2	2.2			
Output gap (potential)	2.0	1.6	0.6	-0.2	0.4	0.4	0.8	1.0			

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) The ranking is calculated in descending order. A "1" indicates this is the highest value in the EU-27. No ranking is given if more than 10% of data points are missing.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, -: not available

Source: Commission services



Germany	2000	2001	2002	2003	2004	2005	2006	2007		2007	
<b>A. Structure of revenues</b>									% of GDP	Ranking <sup>1)</sup>	€ bn
Indirect taxes	12.5	12.2	12.1	12.2	12.0	12.1	12.4	12.9		18	313.3
VAT	6.8	6.6	6.4	6.3	6.2	6.2	6.3	7.0		21	170.1
Excise duties and consumption taxes	2.8	2.9	3.0	3.2	3.0	2.9	2.8	2.6		19	63.8
Other taxes on products (incl. import duties)	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0		18	24.0
Other taxes on production	2.0	1.8	1.8	1.8	1.9	2.1	2.3	2.3		6	55.4
Direct taxes	12.5	11.0	10.7	10.6	10.2	10.3	10.9	11.4		15	275.0
Personal income	10.2	9.9	9.6	9.3	8.7	8.6	8.9	9.2		8	223.9
Corporate income	1.7	0.6	0.6	0.7	0.9	1.1	1.4	1.4		27	33.1
Other	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7		14	18.1
Social contributions	16.9	16.7	16.7	16.9	16.5	16.3	15.9	15.2		3	368.5
Employers'	7.5	7.4	7.3	7.4	7.2	7.0	6.8	6.6		13	159.0
Employees'	6.8	6.7	6.6	6.7	6.5	6.4	6.3	6.1		3	148.7
Self- and non-employed	2.7	2.6	2.8	2.8	2.8	2.9	2.8	2.5		3	60.8
<b>B. Structure by level of government</b>									% of GDP		
Central government	11.9	11.3	11.3	11.4	10.9	11.1	11.3	11.8		26	287.0
State government <sup>2)</sup>	9.5	8.8	8.5	8.5	8.3	8.2	8.6	8.9		2	216.5
Local government	2.9	2.7	2.6	2.6	2.8	2.9	3.1	3.2		15	77.0
Social security funds	16.9	16.7	16.7	16.9	16.5	16.3	15.9	15.2		3	368.5
EU institutions	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3		15	7.8
<b>C. Structure by economic function</b>									% of GDP		
Consumption	10.5	10.5	10.4	10.5	10.2	10.1	10.1	10.7		24	258.3
Labour	24.4	24.1	24.0	23.9	22.9	22.4	22.0	21.6		7	522.6
Employed	21.8	21.5	21.3	21.2	20.2	19.5	19.3	19.0		7	461.5
Paid by employers	7.5	7.4	7.3	7.4	7.2	7.0	6.8	6.6		13	159.0
Paid by employees	14.3	14.1	14.0	13.8	13.0	12.6	12.5	12.5		3	302.5
Non-employed	2.6	2.6	2.7	2.8	2.8	2.9	2.7	2.5		5	61.1
Capital	6.9	5.4	5.2	5.3	5.6	6.2	7.0	7.3		16	175.9
Capital and business income	5.8	4.3	4.1	4.2	4.6	5.1	6.0	6.2		13	149.3
Income of corporations	3.0	1.7	1.7	1.9	2.2	2.5	3.0	3.0		19	73.2
Income of households	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6		16	15.3
Income of self-employed (incl. SSC)	2.5	2.3	2.1	1.9	1.9	2.1	2.4	2.5		5	60.8
Stocks of capital / wealth	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1		19	26.6
Less: amounts assessed but unlikely to be collected	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
<b>TOTAL</b>	<b>41.9</b>	<b>40.0</b>	<b>39.5</b>	<b>39.6</b>	<b>38.7</b>	<b>38.8</b>	<b>39.2</b>	<b>39.5</b>		<b>10</b>	<b>956.8</b>
									% of GDP		
Of which environmental taxes	2.4	2.5	2.5	2.7	2.5	2.5	2.4	2.2		20	54.2
Energy	2.0	2.1	2.2	2.3	2.2	2.1	2.0	1.9		12	45.3
Of which transport fuel taxes	-	-	-	1.8	1.7	1.6	1.5	1.4		14	
Transport	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.4		18	8.9
Pollution/resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		24	0.0
<b>D. Implicit tax rates</b>									%		
Consumption	18.9	18.5	18.5	18.6	18.2	18.1	18.3	19.8		19	
Labour employed	40.7	40.5	40.4	40.4	39.2	38.8	39.0	39.0		9	
Capital	28.9	22.5	20.9	20.9	21.1	22.1	23.9	24.4			
Capital and business income	24.3	17.9	16.7	16.7	17.1	18.2	20.2	20.7			
Corporations	-	-	-	-	-	-	-	-			
Households	-	-	-	-	-	-	-	-			
Real GDP growth (annual rate)	3.2	1.2	0.0	-0.2	1.2	0.8	3.0	2.5			
Output gap (potential)	1.2	1.0	-0.2	-1.5	-1.4	-1.5	0.2	1.3			

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) The ranking is calculated in descending order. A "1" indicates this is the highest value in the EU-27. No ranking is given if more than 10 % of data points are missing.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, -: not available

Source: Commission services

United Kingdom	2000	2001	2002	2003	2004	2005	2006	2007		2007	
<b>A. Structure of revenues</b>									% of GDP	Ranking <sup>1)</sup>	€ bn
Indirect taxes	13.9	13.5	13.4	13.2	13.2	13.0	13.0	12.9	20	263.4	
VAT	6.6	6.6	6.6	6.8	6.8	6.7	6.6	6.6	24	134.4	
Excise duties and consumption taxes	4.0	3.8	3.7	3.6	3.6	3.4	3.2	3.2	13	65.9	
Other taxes on products (incl. import duties)	1.6	1.4	1.3	1.2	1.3	1.3	1.5	1.5	13	31.6	
Other taxes on production	1.8	1.7	1.7	1.6	1.6	1.6	1.6	1.5	11	31.5	
Direct taxes	16.7	16.8	15.7	15.2	15.4	16.4	17.2	16.8	5	344.5	
Personal income	10.6	10.6	10.2	9.8	9.8	10.2	10.4	10.5	6	215.2	
Corporate income	3.3	3.4	2.7	2.6	2.8	3.2	3.8	3.2	16	65.6	
Other	2.8	2.8	2.8	2.7	2.9	2.9	3.0	3.1	1	63.7	
Social contributions	6.2	6.2	5.9	6.3	6.6	6.7	6.8	6.7	24	137.0	
Employers'	3.5	3.5	3.3	3.5	3.6	3.7	3.7	3.7	24	75.4	
Employees'	2.5	2.5	2.4	2.5	2.7	2.8	2.8	2.8	14	57.3	
Self- and non-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	23	4.4	
<b>B. Structure by level of government</b>									% of GDP		
Central government	34.6	34.4	33.0	32.6	33.2	34.0	34.9	34.3	2	703.5	
State government <sup>2)</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Local government	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	20	34.5	
Social security funds	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
EU institutions	0.6	0.6	0.4	0.4	0.3	0.3	0.3	0.3	14	6.9	
<b>C. Structure by economic function</b>									% of GDP		
Consumption	11.8	11.6	11.5	11.6	11.5	11.2	11.0	10.8	22	222.3	
Labour	14.0	14.0	13.3	13.3	13.6	14.0	14.1	14.0	19	287.8	
Employed	13.8	13.8	13.2	13.2	13.4	13.9	14.0	13.9	19	284.0	
Paid by employers	3.5	3.5	3.3	3.5	3.6	3.7	3.7	3.7	24	75.4	
Paid by employees	10.3	10.3	9.8	9.7	9.8	10.2	10.2	10.2	9	208.6	
Non-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	23	3.8	
Capital	10.9	10.9	10.1	9.8	10.2	10.9	11.8	11.5	3	234.9	
Capital and business income	6.5	6.6	5.8	5.6	5.8	6.5	7.2	6.8	7	140.3	
Income of corporations	3.5	3.5	2.8	2.7	2.9	3.4	4.0	3.4	15	70.2	
Income of households	1.5	1.6	1.5	1.4	1.5	1.6	1.8	2.0	3	40.1	
Income of self-employed (incl. SSC)	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	12	30.0	
Stocks of capital / wealth	4.4	4.3	4.3	4.2	4.3	4.4	4.6	4.6	2	94.6	
Less: amounts assessed but unlikely to be collected	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
<b>TOTAL</b>	<b>36.7</b>	<b>36.4</b>	<b>34.9</b>	<b>34.7</b>	<b>35.2</b>	<b>36.1</b>	<b>36.9</b>	<b>36.3</b>	<b>17</b>	<b>744.8</b>	
									% of GDP		
Of which environmental taxes	3.0	2.8	2.7	2.7	2.6	2.5	2.4	2.5	15	50.2	
Energy	2.4	2.2	2.2	2.1	2.0	2.0	1.9	1.8	14	37.5	
Of which transport fuel taxes	-	-	-	1.9	1.9	1.8	1.7	1.7	9		
Transport	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	13	10.9	
Pollution/resources	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	9	1.8	
<b>D. Implicit tax rates</b>									%		
Consumption	19.4	19.1	19.0	19.2	19.1	18.7	18.6	18.4	22		
Labour employed	25.3	25.0	24.1	24.3	24.8	25.5	25.8	26.1	24		
Capital	44.7	45.6	41.6	36.9	38.8	41.3	44.4	42.7			
Capital and business income	26.8	27.7	24.0	21.1	22.4	24.6	27.1	25.5			
Corporations	31.0	31.8	23.9	19.4	19.9	24.5	27.7	23.2			
Households	17.1	17.6	18.2	17.4	19.1	18.7	20.4	22.5			
Real GDP growth (annual rate)	3.9	2.5	2.1	2.8	2.8	2.1	2.8	3.0			
Output gap (potential)	1.3	0.8	0.2	0.5	0.7	0.4	0.9	1.7			

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) The ranking is calculated in descending order of 2006 data. A "1" indicates this is the highest value in the EU-27. No ranking is given if more than 10 % of data points are missing.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, -: not available

Source: Commission services

Sweden	2000	2001	2002	2003	2004	2005	2006	2007		2007	
<b>A. Structure of revenues</b>									% of GDP	Ranking <sup>1)</sup>	€ bn
Indirect taxes	16.5	16.6	16.8	16.9	16.7	16.9	17.0	17.0	4	56.4	
VAT	8.7	8.8	8.9	9.0	8.9	9.2	9.1	9.2	5	30.5	
Excise duties and consumption taxes	3.2	3.2	3.2	3.2	3.1	3.0	2.9	2.8	18	9.2	
Other taxes on products (incl. import duties)	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	20	2.5	
Other taxes on production	4.0	3.9	4.0	4.1	4.0	4.0	4.3	4.3	1	14.2	
Direct taxes	22.1	19.6	17.6	18.3	19.1	19.9	19.8	19.0	2	63.0	
Personal income	17.2	16.0	14.7	15.2	15.4	15.5	15.5	14.6	2	48.3	
Corporate income	3.8	2.6	2.1	2.2	2.9	3.6	3.6	4.0	6	13.2	
Other	1.1	1.0	0.9	0.9	0.8	0.7	0.7	0.5	19	1.5	
Social contributions	13.2	13.7	13.5	13.1	12.8	12.8	12.1	12.2	10	40.4	
Employers'	10.2	10.7	10.4	10.1	9.9	9.8	9.2	9.3	5	30.7	
Employees'	2.8	2.8	2.8	2.8	2.7	2.7	2.7	2.7	16	8.8	
Self- and non-employed	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.3	21	0.9	
<b>B. Structure by level of government</b>									% of GDP		
Central government	30.7	28.1	26.1	26.3	26.8	27.9	27.5	26.8	5	88.8	
State government <sup>2)</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	
Local government	14.9	15.5	15.6	16.0	16.0	15.9	15.7	15.7	1	52.0	
Social security funds	5.6	5.9	5.8	5.7	5.6	5.5	5.5	5.5	22	18.3	
EU institutions	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.2	27	0.7	
<b>C. Structure by economic function</b>									% of GDP		
Consumption	12.4	12.6	12.7	12.7	12.6	12.9	12.6	12.7	11	41.9	
Labour	31.0	31.2	30.0	30.3	30.0	29.6	29.0	28.3	1	93.7	
Employed	27.3	27.6	26.5	26.3	26.0	25.9	25.3	24.9	1	82.4	
Paid by employers	12.9	13.4	13.2	13.0	12.7	12.6	12.4	12.4	1	41.1	
Paid by employees	14.4	14.2	13.4	13.3	13.3	13.3	12.9	12.5	4	41.3	
Non-employed	3.7	3.6	3.5	4.0	4.0	3.7	3.7	3.4	2	11.3	
Capital	8.4	6.1	5.1	5.3	6.1	7.1	7.3	7.3	15	24.1	
Capital and business income	6.3	4.3	3.3	3.5	4.3	5.4	5.6	5.8	15	19.2	
Income of corporations	3.8	2.6	2.1	2.2	2.9	3.6	3.6	4.0	6	13.2	
Income of households	1.7	0.9	0.6	0.6	0.7	1.0	1.3	1.2	7	3.9	
Income of self-employed (incl. SSC)	0.7	0.7	0.7	0.7	0.7	0.8	0.6	0.6	21	2.1	
Stocks of capital / wealth	2.1	1.9	1.8	1.8	1.8	1.7	1.8	1.5	15	4.9	
Less: amounts assessed but unlikely to be collected	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0			
<b>TOTAL</b>	<b>51.8</b>	<b>49.9</b>	<b>47.9</b>	<b>48.3</b>	<b>48.7</b>	<b>49.6</b>	<b>49.0</b>	<b>48.3</b>	<b>2</b>	<b>159.8</b>	
									% of GDP		
Of which environmental taxes	2.7	2.8	2.8	2.9	2.8	2.8	2.7	2.6	11	8.7	
Energy	2.4	2.4	2.5	2.5	2.4	2.4	2.3	2.2	7	7.3	
Of which transport fuel taxes	-	-	1.4	1.4	1.4	1.4	1.2	1.2	20		
Transport	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	17	1.3	
Pollution/resources	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	16	0.1	
<b>D. Implicit tax rates</b>									%		
Consumption	26.3	26.6	26.8	26.9	26.9	27.5	27.4	27.8	2		
Labour employed	47.2	46.2	44.8	44.7	44.7	45.0	44.5	43.1	2		
Capital	43.4	34.2	29.3	30.3	28.8	35.9	29.1	35.9			
Capital and business income	32.4	23.7	19.0	20.0	20.3	27.1	22.2	28.6			
Corporations	41.0	30.8	23.5	25.3	22.7	31.7	21.7	32.8			
Households	22.7	15.9	13.6	13.6	15.2	18.7	20.5	19.4			
Real GDP growth (annual rate)	4.4	1.1	2.4	1.9	4.1	3.3	4.2	2.5			
Output gap (potential)	1.9	0.0	-0.4	-1.1	0.3	1.0	2.2	1.8			

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) The ranking is calculated in descending order. A "1" indicates this is the highest value in the EU-27. No ranking is given if more than 10 % of data points are missing.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, -: not available

Source: Commission services

Denmark	2000	2001	2002	2003	2004	2005	2006	2007		2007
<b>A. Structure of revenues</b>										
	% of GDP								Ranking <sup>1)</sup>	€ bn
Indirect taxes	17.2	17.4	17.5	17.4	17.6	18.0	18.1	18.0	3	40.9
VAT	9.6	9.6	9.6	9.6	9.8	10.1	10.3	10.4	3	23.6
Excise duties and consumption taxes	4.1	4.1	4.1	4.0	3.8	3.5	3.4	3.2	12	7.3
Other taxes on products (incl. import duties)	2.0	1.8	2.0	1.9	2.2	2.6	2.6	2.6	7	5.8
Other taxes on production	1.6	1.8	1.8	1.8	1.8	1.7	1.7	1.8	9	4.0
Direct taxes	30.5	29.5	29.3	29.5	30.4	31.9	30.6	29.8	1	67.5
Personal income	25.6	26.0	25.7	25.6	24.9	24.9	24.8	25.2	1	57.1
Corporate income	3.3	2.8	2.9	2.9	3.2	3.9	4.4	3.6	10	8.2
Other	1.6	0.7	0.7	1.1	2.3	3.1	1.5	1.0	6	2.2
Social contributions	1.8	1.7	1.2	1.2	1.2	1.1	1.0	1.0	27	2.3
Employers'	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
Employees'	1.8	1.7	1.2	1.2	1.1	1.1	1.0	1.0	25	2.2
Self- and non-employed	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0.0
<b>B. Structure by level of government</b>										
	% of GDP									
Central government	31.0	29.7	29.5	29.6	30.9	32.8	31.8	35.8	1	81.0
State government <sup>2)</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government	16.5	17.0	17.1	17.2	16.9	16.9	16.7	11.8	2	26.8
Social security funds	1.8	1.7	1.2	1.2	1.2	1.1	1.0	1.0	25	2.2
EU institutions	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	24	0.5
<b>C. Structure by economic function</b>										
	% of GDP									
Consumption	15.7	15.7	15.8	15.6	15.8	16.2	16.3	16.2	3	36.8
Labour	26.6	26.9	26.1	26.0	25.2	24.8	24.5	24.8	2	56.2
Employed	21.7	22.1	21.2	20.9	20.3	20.0	20.0	20.4	5	46.2
Paid by employers	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	27	1.2
Paid by employees	21.3	21.5	20.7	20.4	19.8	19.5	19.5	19.9	1	45.0
Non-employed	4.9	4.8	4.9	5.1	4.9	4.8	4.5	4.4	1	10.0
Capital	7.2	6.0	6.1	6.6	8.2	10.0	8.9	7.8	13	17.6
Capital and business income	4.8	3.4	3.4	3.8	5.4	7.3	6.2	5.0	19	11.4
Income of corporations	3.3	2.8	2.9	2.9	3.2	3.9	4.4	3.6	10	8.2
Income of households	0.4	-0.6	-0.5	-0.1	1.2	2.3	0.8	0.4	18	0.8
Income of self-employed (incl. SSC)	1.1	1.2	1.0	1.0	1.0	1.1	1.1	1.1	16	2.4
Stocks of capital / wealth	2.4	2.6	2.7	2.8	2.8	2.8	2.8	2.7	9	6.2
Less: amounts assessed but unlikely to be collected	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.1		
<b>TOTAL</b>	<b>49.4</b>	<b>48.4</b>	<b>47.8</b>	<b>48.0</b>	<b>49.0</b>	<b>50.8</b>	<b>49.6</b>	<b>48.7</b>	<b>1</b>	<b>110.3</b>
<b>D. Implicit tax rates</b>										
	%									
Consumption	33.4	33.5	33.7	33.3	33.3	33.9	34.0	33.7	1	
Labour employed	41.0	40.8	38.8	38.1	37.5	37.1	37.1	37.0	10	
Capital	36.0	30.8	30.7	36.7	45.8	49.8	44.8	44.9		
Capital and business income	23.8	17.5	17.2	21.3	30.2	36.1	31.0	29.1		
Corporations	24.4	21.9	21.1	23.2	26.7	29.1	32.3	30.8		
Households	19.6	7.7	7.8	13.3	29.8	42.0	21.9	19.5		
Real GDP growth (annual rate)	3.5	0.7	0.5	0.4	2.3	2.4	3.3	1.6		
Output gap (potential)	2.4	1.1	-0.2	-1.4	-0.8	-0.1	1.6	1.2		

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) The ranking is calculated in descending order. A "1" indicates this is the highest value in the EU-27. No ranking is given if more than 10 % of data points are missing.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, -: not available

Source: Commission services

Norway	2000	2001	2002	2003	2004	2005	2006	2007	2007
<b>A. Structure of revenues</b>									% of GDP
Indirect taxes	13.6	13.4	13.4	13.0	12.8	12.2	12.3	12.6	35.8
VAT	8.4	8.4	8.5	8.2	8.1	7.9	8.0	8.3	23.5
Excise duties and consumption taxes	2.8	2.7	2.7	2.7	2.4	2.3	2.1	2.1	6.0
Other taxes on products (incl. import duties)	1.9	1.8	1.7	1.6	1.8	1.6	1.6	1.6	4.6
Other taxes on production	0.5	0.6	0.5	0.5	0.5	0.5	0.6	0.6	1.6
Direct taxes	20.1	20.2	19.8	19.5	21.1	22.4	23.0	22.0	62.4
Personal income	10.3	10.4	10.7	10.5	10.3	9.7	9.1	9.6	27.4
Corporate income <sup>1</sup>	8.9	8.9	8.1	8.0	9.8	11.8	12.9	11.3	32.2
Other	0.9	0.9	1.0	1.0	1.0	1.0	0.9	1.0	2.8
Social contributions	8.9	9.2	9.9	9.8	9.4	8.9	8.7	9.1	25.7
Employers'	5.3	5.6	5.9	5.9	5.7	5.4	5.3	5.5	15.7
Employees'	3.6	3.7	3.9	3.9	3.7	3.5	3.4	3.5	10.0
Self- and non-employed	-	-	-	-	-	-	-	-	-
<b>B. Structure by level of government</b>									% of GDP
Central government	27.3	26.6	27.6	26.3	28.0	28.8	29.7	29.1	82.7
State government <sup>2)</sup>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government	6.4	7.0	5.6	6.2	5.9	5.8	5.6	5.5	15.5
Social security funds	8.9	9.2	9.9	9.8	9.4	8.9	8.7	9.1	25.7
EU institutions	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>C. Structure by economic function</b>									% of GDP
Consumption	-	-	12.8	12.4	12.2	11.7	11.7	12.0	34.1
Labour	-	-	19.0	18.8	18.2	17.0	16.5	17.3	49.0
Employed	-	-	17.9	17.8	17.2	16.0	15.6	16.3	46.3
Paid by employers	-	-	6.0	5.9	5.7	5.4	5.4	5.5	15.8
Paid by employees	-	-	12.0	11.9	11.5	10.6	10.2	10.8	30.6
Non-employed	-	-	1.0	1.0	1.0	0.9	0.9	1.0	2.7
Capital	-	-	11.3	11.0	12.9	14.8	15.8	14.3	40.8
Capital and business income	-	-	6.1	5.7	6.7	7.5	8.0	7.6	21.6
Income of corporations <sup>1</sup>	-	-	4.5	4.2	5.2	5.9	6.7	6.1	17.5
Income of households	-	-	0.6	0.6	0.6	0.6	0.7	0.7	2.0
Income of self-employed (incl. SSC)	-	-	1.0	0.9	0.9	1.0	0.7	0.8	2.1
Stocks of capital / wealth	-	-	5.2	5.3	6.2	7.3	7.7	6.7	19.2
Less: amounts assessed but unlikely to be collected	-	-	0.0	0.0	0.0	0.0	0.0	0.0	-
<b>TOTAL</b>	<b>42.6</b>	<b>42.9</b>	<b>43.1</b>	<b>42.3</b>	<b>43.3</b>	<b>43.5</b>	<b>44.0</b>	<b>43.6</b>	<b>123.9</b>
									% of GDP
Of which environmental taxes	-	-	3.3	3.2	3.2	3.0	3.0	2.9	8.2
Energy	-	-	1.7	1.6	1.5	1.4	1.3	1.3	3.6
Of which transport fuel taxes	-	-	-	-	0.9	0.9	0.8	0.8	-
Transport	-	-	1.3	1.3	1.4	1.4	1.4	1.3	3.8
Pollution/resources	-	-	0.3	0.3	0.3	0.2	0.3	0.3	0.8
<b>D. Implicit tax rates</b>									%
Consumption	-	-	29.3	27.9	28.2	28.8	29.9	30.3	-
Labour employed	-	-	38.7	39.0	39.2	38.5	37.9	37.8	-
Capital	-	-	41.5	37.9	40.5	40.9	43.2	41.8	-
Capital and business income	-	-	22.5	19.7	21.0	20.7	22.0	22.2	-
Corporations	-	-	21.6	19.2	20.6	19.4	21.4	20.6	-
Households	-	-	17.4	14.2	14.6	14.4	24.2	28.7	-
Real GDP growth (annual rate)	3.3	2.0	1.5	1.0	3.9	2.7	2.3	3.1	-
Output gap (potential)	-	-	-	-	-	-	-	-	-

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) The difference between the revenue from "corporate income" taxes in part A of the table and that from "income of corporations" in part C is mainly due to the exclusion from the latter of the special tax on petroleum income, which is booked under stocks of capital/wealth.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

n.a.: not applicable, - : not available

Source: Commission services