

In 2011 tax revenues increased to 40.0% of GDP in the EU-27 and 40.8% of GDP in the EA-17

Tax revenue in the European Union, 2011 data

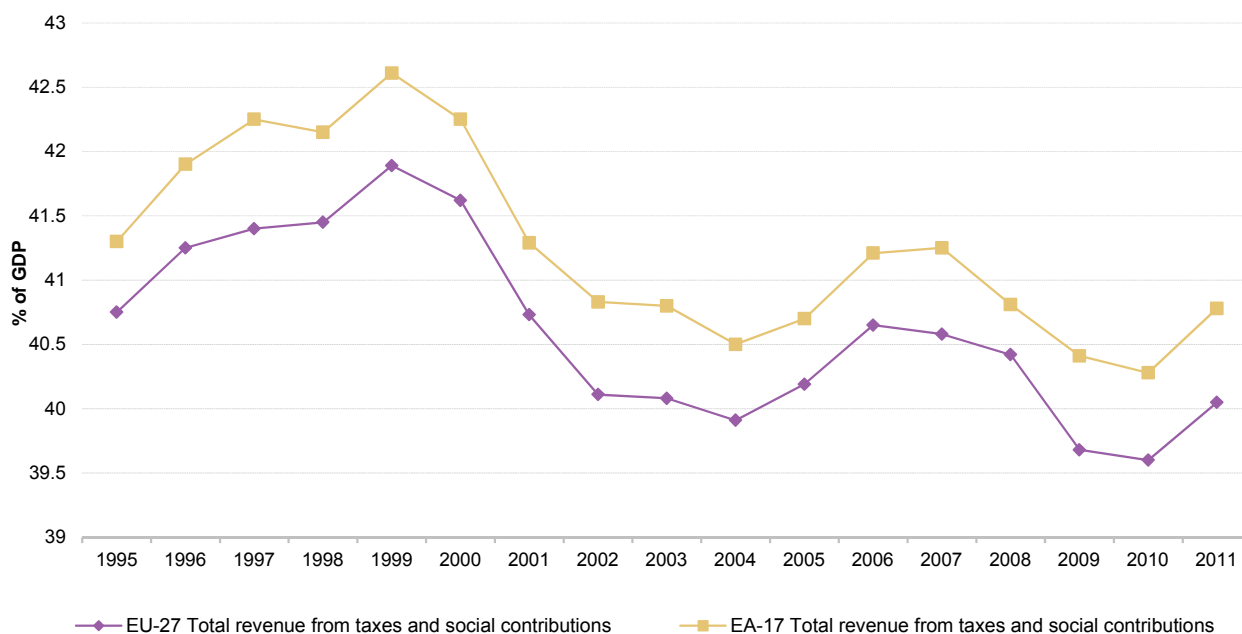
As a ratio of GDP, tax revenues (including social contributions) accounted for 40.0 % of GDP in the European Union (EU-27) and 40.8 % of GDP in the euro area (EA-17). This represents an increase of 0.4 pp. of GDP in the EU-27 and 0.5 in the EA-17. In absolute terms, tax revenues in 2011 surpassed pre-crisis levels both in the EU-27 and the EA-17.

In 2011 tax revenues made up about 90 % of total general government revenue in the European Union. Taxes on production and imports accounted for 13.4 % of GDP and current taxes on income, wealth, etc. 12.6 % of GDP. The share of current taxes on income, wealth, etc. decreased from 2007 to 2010, but a slight increase was seen in 2011. The share of social contributions increased noticeably from 2008 to 2009, decreased further in 2010, but stayed relatively stable between 2010 and 2011, to reach 13.9 % of GDP.

Evolution of tax revenue

In 2011, EU-27 tax revenue (including actual and imputed social contributions, please refer to the methodological note) of general government (including institutions of the EU) in terms of GDP increased substantially to 40.0 % of GDP (up from 39.6% of GDP in 2010), following four years of decline in terms of GDP. Tax revenues in the EA-17 followed a similar trend and increased from 40.3 % of GDP in 2010 to 40.8 % of GDP in 2011. The pattern for EU-27 and EA-17 is fairly similar in recent years. Both in the EU-27 and in the EA-17, the drop in terms of GDP was most marked between 2008 and 2009. In 2010, tax revenues in terms of GDP were at their lowest point in the 1995-2011 period.

Figure 1: Total revenue from taxes and social contributions, EU-27 and EA-17, % of GDP, 1995-2011



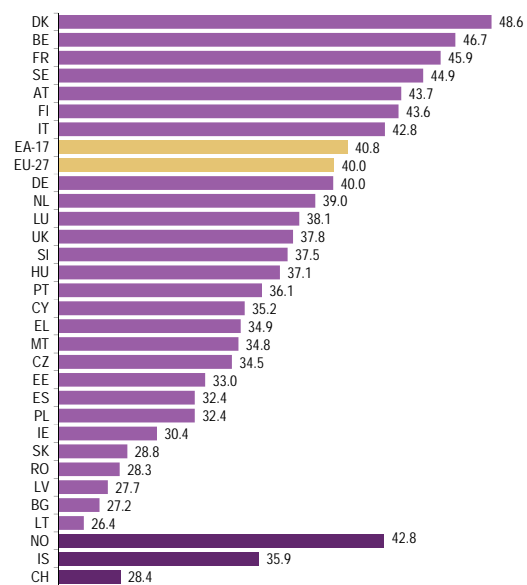
Source: Eurostat (online data code: [gov_a_tax_ag](#))

Tax revenue-to-GDP ratio: Denmark, Belgium and France show the highest ratios

In 2011, tax revenue (including social contributions) in the EU-27 stood at 40.0 % of GDP, accounting for about 90 % of total government revenue. The ratio of tax revenue to GDP in the euro area (EA-17) was slightly higher than in the EU-27, at 40.8 %. As figure 2 shows, the ratio of tax revenue to GDP was highest in Denmark, Belgium and France (48.6 %, 46.7 % and 45.9 % respectively in 2011); the lowest shares were recorded in Lithuania (26.4 % of GDP), Bulgaria (27.2 % of GDP) and Latvia (27.7 % of GDP).

Among the countries which have joined the EU since 2004, Slovenia and Hungary had the highest tax revenue-to-GDP ratios at 37.5 % and 37.1 % of GDP, respectively. Even so, tax revenues in Slovenia are still 2.5 pp. of GDP lower than in the EU-27. Amongst the countries which joined the EU before 2004, Ireland (30.4 % of GDP), Spain (32.4 % of GDP) and Greece (34.9 % of GDP) record the lowest revenues from taxes. It is interesting to note that the arithmetical average of the 27 countries is somewhat lower (36.6 %) than the GDP-weighted EU average (40.0 %), due to the relatively low levels of GDP (and therefore low weight) for some of the countries which tend to have low tax revenues.

Figure 2: Ranking of total tax revenue by Member States and EFTA countries in 2011, % of GDP



Source: Eurostat (online data code: [gov_a_tax_ag](#))

In 2011, tax revenues in absolute terms surpassed pre-crisis levels

The effects of the economic and financial crisis on tax revenues from 2007 onwards are apparent. From its last spike in 2006 in the EU-27 the ratio of tax revenue to GDP decreased by 1.1 percentage points to 39.6 % in 2010, while the ratio for the EA-17 also decreased by 0.9 percentage points of GDP from its peak of 41.2 % in 2007 to 40.3 % in 2010. **In 2011, tax revenues in terms of GDP increased substantially**, which was due to absolute tax revenues increasing along the same path as in the previous year, but nominal GDP growth being lower. This reflects pro-active tax measures taken by Member States during the last years to correct their deficits. EA-17 tax revenue as a percentage of GDP remains at a slightly higher level than EU tax revenue (figure 1).

There are many reasons why government tax revenue varies from year to year. It would take a more in-depth analysis in order to explain the causes of such variations in particular countries. However, in general, the main reasons are changes in economic activity (affecting levels of employment, sales of goods and services, etc.) and in tax legislation (affecting tax rates, the tax base, thresholds, exemptions, etc.) as well as changes in the level of GDP. The crisis – together with measures of fiscal policy adopted in the countries – has a strong impact on the level and composition of tax revenue in 2009-2011, although the first effects had already become visible in 2008. It should be noted, that even when using accrual methods of recording, the effects of changes in legislation or economic activity tend to have a delayed impact on tax revenue.

As shown in table 1, tax revenue in terms of GDP fell in 11 EU Member States from 2010 to 2011. Estonia (-1.3 percentage points of GDP) and Lithuania (-1.0 pp)

recorded the largest declines. In both countries, total tax revenues were already at low levels.

Tax revenue in terms of GDP increased in 16 Member States and all three EFTA countries. The strongest increases in tax revenue relative to GDP were seen in France (1.4 pp), Portugal (1.3 pp.), the Czech Republic and Finland (both 1.0 pp).

Figure 3: Evolution of tax revenue in the EU-27 and EA-17, billions of euro, 1995-2011



Source: Eurostat (online data code: [gov_a_tax_ag](#))

Even in absolute terms, tax revenue fell in the EU and the euro area between 2008 and 2009 - for the first time in the period from 1995 onwards (see figure 3), before steadily rising again to surpass pre-crisis levels in 2011 in both areas. The proportional increase in tax revenues was higher than the proportional increase in GDP, which has also resulted in an increase in the tax-revenue-to-GDP ratio in both the EU and the euro area.

This recovery in tax revenues can at least partly be attributed to active revenue raising measures in some Member States such as increases in the VAT rate and the introduction of new taxes, such as bank levies, air passenger duties and property taxes.

The increase in tax revenues is due to indirect and direct taxes, while social contributions remain stable

Tax revenue can be grouped into three main categories or types: indirect taxes defined as taxes linked to production and imports (such as value added taxes - VAT), direct taxes consisting of current taxes on income and wealth plus capital taxes, and social contributions that include actual social contributions (for paying into social security funds or other social insurance schemes) as well as imputed social contributions. In the ESA 95 classification, these categories correspond to the following transactions: taxes on production and imports (D.2), current taxes on income, wealth, etc. (D.5), capital taxes (D.91), social contributions (D.61) composed of actual social contributions (D.611) and imputed social contributions (D.612). Figure 4 shows the recent historical trend of D.2, D.5, and D.61 for the EU-27 relative to GDP.

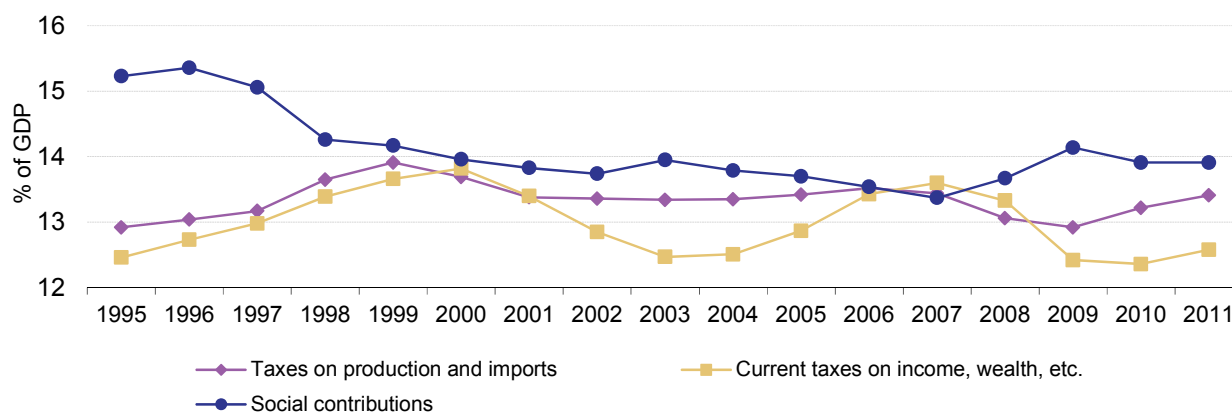
In 2011 tax revenue in the EU-27 remained relatively equally distributed between social contributions (13.9 % of GDP), taxes on production and imports (13.4 %), and current taxes on income, wealth, etc. (12.6 %) (figure 4). The revenue share of social contributions has increased noticeably from 2008 to 2009, decreased slightly from 2009 to 2010 and remained relatively stable between 2010 and 2011. However, the share of current taxes on income, wealth, etc. has decreased from 2007, but has shown a slight increase from 2010 to 2011. This could be primarily due to an increase in profits of corporations, rather than tax raising measures – the increase in this component of D.5 is stronger than the one in income taxes on individual

or household income. From 2008 to 2009 the share of direct taxes decreased more than GDP, which could be due to the economic crisis affecting the profits of corporations and increased unemployment.

Taxes on production and imports have increased their share of total taxation from 2009 to 2011. This is at least partly due to increases in the VAT rates in many countries and the introduction of new taxes such as air passenger duties (recorded as an indirect tax) and bank levies, which are taxes on the balance sheets of credit institutions and are considered as property taxes. The exact nature of the tax base of bank levies differs between the Member States, which have introduced them, but in many cases these are recorded as indirect taxes or as capital taxes. Consequently, an increase in indirect taxes and capital taxes is observed (please see below).

For the euro area, a less even share of tax revenue was recorded among the main categories, with social contributions accounting for 15.7 % of GDP in 2011, while current taxes on income, wealth, etc. accounted for the lowest share, at 11.9 % of GDP and taxes on production and imports for 13.0 % of GDP. This last category is expected to have a shorter lag in reaction to the renewed growth in output, an assumption supported by the stronger increase in this transaction recorded over the past two years.

Figure 4: Evolution of the main components of tax revenue in the EU-27, % of GDP, 1995-2011



Source: Eurostat (online data code: [gov_a_tax_ag](#))

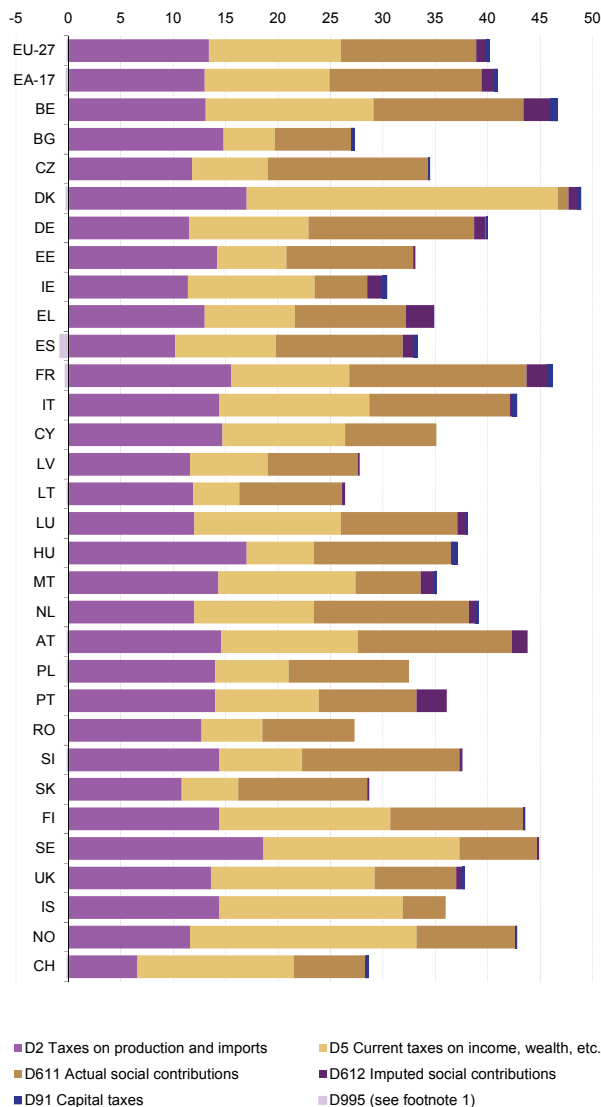
EU-27 government revenue from taxes on production and imports (D.2) amounted to 33.6 % of the total taxes collected in 2011; 31.5 % was accounted for by current taxes on income, wealth, etc. (D.5), and 2.5 % were recorded for actual (D.611) and imputed (D.612) social contributions respectively. Because of differing national tax structures, indirect taxes, direct taxes and social contributions vary considerably in importance from country to country in terms of the tax revenue they generate.

Taxes on production and imports (D.2) are divided into taxes on products (D.21) payable per unit of some good

or service produced or transacted and other taxes on production (D.29). Taxes on products are further split into value added type taxes (VAT; D.211), taxes and duties on imports excluding VAT (D.212) and taxes on products except VAT and import taxes (D.214). The most important type of taxes on production and imports is VAT. In the EU-27, revenue from taxes on products accounted for about 90 % and VAT for around 53 % of the total taxes on production and imports in 2011. The highest ratios of taxes on production and imports relative to GDP were recorded in Sweden (18.6 %), Denmark and Hungary (both 17.0 %), in line with the high overall level of taxation in the former two

countries, with a high and increasing share also being recorded for Hungary, even though the total tax burden decreased. There is thus a shift towards indirect taxation in Hungary. The lowest ratios of these indirect taxes were recorded for Spain (10.2 %), Slovakia (10.8 %) and Switzerland (6.6 %), the latter having a low overall level of taxation (please refer to table 2).

Figure 5: Breakdown of tax revenue by country and by main tax category, 2011, % of GDP¹



Source: Eurostat (online data code [gov_a_tax_ag](#))

Current taxes on income, wealth, etc. (D.5) include taxes on income (D.51) and other current taxes (D.59). Taxes on income cover both taxes on individual or household income and the income or profits of corporations, and include taxes on holding gains. By far the highest importance of such taxes is noted for Denmark which raised the equivalent of 29.7 % of GDP from these taxes in 2011. However, the comparatively high ratio for Denmark is due to the fact that most welfare spending is

financed via taxes on income and, consequently, the figures for actual social contributions are very low relative to other countries. The next-highest figures are recorded by Norway and Sweden, which raise 21.6 % and 18.7 % of GDP respectively from current taxes on income, wealth, etc. At the other end of the scale, Lithuania (4.4 % of GDP in 2011) and Bulgaria (4.9 % of GDP in 2011) had relatively small revenues from these taxes.

Actual social contributions (D.611) are the main component of social contributions. This source of government revenue covers the compulsory and voluntary contributions paid to government by employees, employers, self- and non-employed persons and includes any amounts payable to government as an employer. As in past years, actual social contributions accounted for the highest ratios in GDP terms in France (16.9 %) and Germany (15.8 %) and for the lowest shares in Denmark, Iceland and Ireland (1.0 %, 4.1 % and 5.0 % respectively). In National Accounts, imputed social contributions (D.612) represent the counterpart of unfunded social benefits provided by the government as an employer. In 2011, they accounted for 2.9 % in Portugal and 2.6 % in both Belgium and Greece in terms of GDP, but for less than 0.1 % of GDP in ten other EU and EFTA countries.

More detailed breakdowns of D.2, D.5 and D.611 by country for 2011 are shown in table 2. Besides the main tax revenue categories, figure 5 also shows two minor components that are included in the definition of tax revenue: capital taxes (D.91) and capital transfers from general government to relevant sectors, representing taxes and social contributions assessed but unlikely to be collected (D.995). Capital taxes (D.91) are taxes levied at irregular and infrequent intervals on the net worth or value of assets owned, or transferred in the form of legacies or gifts. These taxes accounted for 0.3 % of GDP in the EU-27 in 2011, with low ratios mainly recorded for some of the new Member States and the Nordic countries. They range from 0.7 % of GDP in Belgium and 0.5 % in France and Hungary to being very small or non-existent in several countries. The high amounts in Hungary are due to a new tax on credit institutions introduced during 2010.

For the countries having (partially) implemented the assessment method of accrual recording (see methodological notes), capital transfers from general government to other sectors of the economy (D.995), representing taxes and social contributions assessed but unlikely to be collected, have to be deducted from tax revenue. In 2011, for the EU-27, this adjustment amounted to 0.1 % of GDP, with the highest shares being registered for Spain (0.8 %), followed by France (0.3%). High amounts recorded in this category cannot be interpreted as a country having a less efficient tax collection system, as the value depends on the method used for recording taxes.

¹ The negative amounts represent capital transfers to the relevant sectors, relating to taxes and social contributions assessed but unlikely to be collected (D.995)

Table 1: Total tax revenue by country, 2001-2011 (% of GDP and millions of euro)

	Tax revenue in % of GDP											Tax revenue in millions of euro										
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
EU-27	40.7	40.1	40.1	39.9	40.2	40.7	40.6	40.4	39.7	39.6	40.0	3 903 197	3 985 320	4 050 078	4 233 267	4 450 173	4 756 778	5 034 204	5 041 592	4 664 256	4 862 986	5 066 620
EA-17	41.3	40.8	40.8	40.5	40.7	41.2	41.2	40.8	40.4	40.3	40.8	2 924 816	2 993 135	3 079 054	3 183 168	3 314 860	3 529 321	3 724 315	3 771 696	3 605 699	3 695 723	3 841 711
BE	47.3	47.5	47.0	47.1	47.0	46.7	46.2	46.6	45.9	46.3	46.7	122 999	127 583	129 789	137 103	142 719	148 932	155 187	161 447	156 429	164 784	172 572
BG	30.8	28.5	31.0	32.5	31.3	30.7	33.3	32.3	29.0	27.5	27.2	4 787	4 853	5 700	6 633	7 270	8 133	10 254	11 431	10 134	9 922	10 484
CZ	33.8	34.6	35.5	35.9	35.7	35.4	35.9	34.5	33.4	33.5	34.5	24 293	28 845	29 957	33 016	37 344	41 825	47 352	53 158	47 536	50 399	53 851
DK	49.4	48.8	49.0	50.0	51.7	50.5	49.8	48.6	48.7	48.3	48.6	88 459	90 094	92 275	98 444	107 312	110 502	113 240	114 283	108 891	114 324	116 924
DE	40.9	40.4	40.6	39.7	39.7	40.0	40.0	40.2	40.8	39.3	40.0	859 520	860 790	872 000	871 700	883 670	924 660	971 340	993 790	968 430	980 050	1 036 950
EE	30.3	31.1	30.8	30.6	30.7	30.8	31.5	32.0	36.1	34.3	33.0	2 109	2 418	2 690	2 968	3 437	4 123	5 066	5 192	4 961	4 912	5 265
IE	30.9	29.6	30.1	31.4	31.9	33.4	32.9	31.3	29.9	29.9	30.4	36 312	38 790	42 375	47 140	52 021	59 350	62 056	55 977	48 269	46 717	48 294
EL	35.2	35.7	34.1	33.4	34.4	33.4	34.3	34.2	32.8	34.0	34.9	51 561	55 885	58 844	61 956	66 387	69 764	76 586	79 724	75 869	75 456	72 876
ES	34.5	35.1	34.7	35.5	36.7	37.6	38.0	33.9	31.6	33.1	32.4	234 823	255 704	271 598	298 999	333 832	370 201	399 867	368 261	331 487	347 680	345 021
FR	45.6	45.1	44.9	45.1	45.6	45.9	45.2	45.0	44.1	44.5	45.9	682 247	695 472	713 348	746 756	783 805	824 772	852 117	870 467	831 238	861 484	915 559
IT	41.5	40.8	41.3	40.7	40.3	42.0	43.0	43.0	43.3	42.8	42.8	521 041	531 359	554 604	568 469	579 448	626 550	668 508	676 901	657 943	664 920	676 308
CY	30.7	30.9	32.2	33.0	35.0	35.8	40.1	38.6	35.3	35.6	35.2	3 288	3 422	3 757	4 152	4 762	5 245	6 374	6 624	5 955	6 192	6 322
LV	29.0	28.8	28.8	28.8	29.4	30.8	30.8	29.7	27.0	27.4	27.7	2 673	2 824	2 865	3 208	3 803	4 924	6 483	6 793	5 000	4 947	5 600
LT	28.6	28.3	28.0	28.4	28.7	29.6	29.9	30.4	29.6	27.4	26.4	3 901	4 281	4 649	5 185	6 009	7 124	8 583	9 858	7 899	7 554	8 129
LU	40.6	40.2	39.0	38.2	38.5	36.7	36.5	38.4	40.2	38.5	38.1	9 172	9 634	10 081	10 496	11 644	12 448	13 672	14 340	14 491	15 355	16 258
HU	38.8	38.1	38.1	37.8	37.5	37.4	40.5	40.4	40.2	38.0	37.1	22 815	26 846	28 159	31 022	33 320	33 542	40 303	42 678	36 764	36 728	37 020
MT	31.2	32.1	32.5	33.7	35.2	35.3	36.0	34.9	35.4	34.4	35.1	1 363	1 460	1 474	1 530	1 696	1 795	1 966	2 047	2 074	2 142	2 279
NL	39.4	38.7	38.4	38.5	38.6	39.8	39.5	39.9	38.9	39.5	39.0	176 355	180 173	183 075	189 192	197 945	214 890	225 627	237 238	223 115	232 638	234 874
AT	46.8	45.3	45.2	44.6	43.6	43.0	43.2	44.2	44.1	43.6	43.7	100 148	100 003	101 665	104 609	107 029	111 486	118 458	125 059	121 704	124 910	131 430
PL	32.2	32.7	32.2	31.5	32.8	33.8	34.8	34.3	31.8	31.8	32.4	68 340	68 563	61 739	64 265	80 152	91 892	108 290	124 574	98 727	112 615	119 933
PT	33.4	34.2	34.7	33.8	34.9	35.6	35.9	35.9	34.5	34.8	36.1	44 878	48 062	49 726	50 461	53 844	57 205	60 737	61 814	58 058	60 026	61 764
RO	28.9	28.5	28.1	27.7	28.5	29.2	29.8	28.8	27.7	27.6	27.3	13 099	13 857	14 794	16 941	22 722	28 499	37 161	40 251	32 773	34 288	37 230
SI	37.7	38.1	38.3	38.4	38.9	38.5	37.9	37.5	37.6	38.1	37.5	8 610	9 363	9 877	10 451	11 168	11 957	13 110	13 977	13 376	13 571	13 567
SK	33.2	33.1	33.0	31.7	31.5	29.4	29.5	29.4	29.1	28.3	28.8	7 820	8 604	9 743	10 770	12 106	13 099	16 148	18 967	18 245	18 664	19 878
FI	44.9	44.8	44.3	43.6	44.1	43.9	43.1	43.0	43.0	42.6	43.6	62 569	64 413	64 408	66 416	69 349	72 844	77 497	79 872	74 055	76 222	82 492
SE	49.9	47.9	48.3	48.5	49.3	48.7	47.8	46.9	47.1	45.9	44.9	126 544	127 820	134 655	141 520	147 210	155 071	161 564	156 451	137 825	160 689	174 051
UK	38.0	36.7	36.3	36.8	37.4	38.1	37.6	39.3	36.4	37.2	37.8	623 470	624 202	596 231	649 864	690 170	745 948	776 659	710 421	573 008	635 798	661 689
IS	35.3	35.2	36.7	37.8	40.6	41.4	40.5	36.6	33.8	35.0	35.9	3 118	3 338	3 560	4 035	5 324	5 513	6 049	3 771	2 930	3 321	3 621
NO	42.9	43.1	42.4	43.1	43.3	43.5	43.0	42.1	42.0	42.6	42.8	81 926	88 043	84 271	90 178	105 851	117 978	123 642	131 161	114 657	135 279	150 913
CH	28.5	29	28.4	28	28.3	28.1	27.6	28.0	28.7	28.0	28.4	83 752	88 282	84 111	84 288	87 549	90 808	90 973	100 012	105 363	116 554	135 122

Source: Eurostat (online data code: [gov_a_tax_ag](#))

Table 2: Breakdown of tax revenue by country and by detailed tax categories in 2011 (millions of euro and % of GDP)

	D2 Taxes on production and imports		D21 Taxes on products		D211 Value added type taxes		D212 Taxes and duties on imports excluding VAT		D214 Taxes on products, except VAT and import taxes		D29 Other taxes on production		D5 Current taxes on income, wealth etc.		D51 Taxes on income		D59 Other current taxes		D91 Capital taxes		Total tax receipts		D611 Actual social contributions		D6111 Employers' actual social contributions		D6112 Employees' actual social contributions		D6113 Social contributions by self- and non-employed persons		D612 Imputed social contributions		D995 Capital transfers from gen. government to rel. sectors representing taxes assessed but unlikely to be collected			
	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP	in millions of euro	in % of GDP		
EU-27	1 695 899	13.4	1 430 746	11.3	903 952	7.1	54 631	0.4	472 163	3.7	265 153	2.1	1 591 981	12.6	1 479 587	11.7	112 394	0.9	35 971	0.3	3 323 850	26.3	1 631 556	12.9	934 405	7.4	494 854	3.9	202 297	1.6	127 582	1.0	16 369	0.1		
EA-17	1 228 725	13.0	1 029 512	10.9	647 245	6.9	45 134	0.5	337 133	3.6	199 213	2.1	1 118 268	11.9	1 059 254	11.2	59 015	0.6	31 119	0.3	2 378 112	25.2	1 365 391	14.5	774 509	8.2	406 016	4.3	184 866	2.0	113 372	1.2	15 165	0.2		
BE	48 343	13.1	41 784	11.3	26 021	7.0	2 183	0.6	13 580	3.7	6 559	1.8	59 325	16.0	57 116	15.4	2 209	0.6	2 667	0.7	110 335	29.8	52 792	14.3	31 914	8.6	15 957	4.3	4 921	1.3	9 446	2.6	..	..
BG	5 682	14.8	5 471	14.2	3 352	8.7	58	0.2	2 061	5.4	211	0.5	1 888	4.9	1 839	4.8	49	0.1	97	0.3	7 667	19.9	2 817	7.3	1 829	4.8	787	2.0	201	0.5	..	..	..	..
CZ	18 408	11.8	17 740	11.4	10 994	7.0	2 980	1.9	3 766	2.4	668	0.4	11 176	7.2	11 044	7.1	132	0.1	180	0.1	29 764	19.1	24 058	15.4	15 353	9.8	4 883	3.1	3 822	2.4	30	0.0	..	..
DK	40 850	17.0	35 765	14.9	23 870	9.9	431	0.2	11 464	4.8	5 085	2.1	71 310	29.7	65 116	27.1	6 194	2.6	630	0.3	112 790	46.9	2 522	1.0	225	0.1	2 297	1.0	..	..	2 191	0.9	579	0.2
DE	299 230	11.5	281 520	10.9	189 920	7.3	22 130	0.9	69 470	2.7	17 710	0.7	296 590	11.4	289 330	11.2	7 260	0.3	4 250	0.2	600 070	23.1	409 280	15.8	173 560	6.7	164 200	6.3	71 520	2.8	27 600	1.1	..	..
EE	2 258	14.2	2 150	13.5	1 363	8.5	740	4.6	47	0.3	108	0.7	1 047	6.6	1 047	6.6	0	0.0	..	..	3 305	20.7	1 935	12.1	1 789	11.2	127	0.8	19	0.1	26	0.2	..	..
IE	18 097	11.4	15 742	9.9	9 782	6.2	3 494	2.2	2 466	1.6	2 356	1.5	19 238	12.1	18 503	11.6	736	0.5	707	0.4	38 042	23.9	7 918	5.0	5 547	3.5	2 040	1.3	331	0.2	2 333	1.5	..	..
EL	27 103	13.0	25 889	12.4	15 027	7.2	474	0.2	10 388	5.0	1 214	0.6	18 031	8.6	14 620	7.0	3 411	1.6	250	0.1	45 384	21.8	22 138	10.6	9 927	4.8	8 538	4.1	3 673	1.8	5 354	2.6	..	..
ES	108 481	10.2	93 035	8.7	57 376	5.4	1 693	0.2	33 966	3.2	15 446	1.5	101 626	9.6	98 928	9.3	2 698	0.3	3 872	0.4	213 979	20.1	129 030	12.1	90 541	8.5	20 408	1.9	18 081	1.7	11 005	1.0	8 993	0.8
FR	310 074	15.5	222 606	11.1	140 506	7.0	2 587	0.1	79 513	4.0	87 468	4.4	225 180	11.3	202 417	10.1	22 763	1.1	10 338	0.5	545 592	27.3	336 690	16.9	229 434	11.5	81 415	4.1	25 841	1.3	39 216	2.0	5 939	0.3
IT	226 814	14.4	179 117	11.3	98 557	6.2	2 370	0.2	78 190	4.9	47 697	3.0	226 170	14.3	218 181	13.8	7 989	0.5	6 981	0.4	459 965	29.1	212 100	13.4	145 109	9.2	37 494	2.4	29 497	1.9	4 243	0.3	..	..
CY	2 648	14.7	2 286	12.7	1 517	8.4	82	0.5	687	3.8	362	2.0	2 107	11.7	1 984	11.0	123	0.7	1	0.0	4 756	26.5	1 566	8.7	1 063	5.9	431	2.4	72	0.4	0	0.0	..	..
LV	2 345	11.6	2 135	10.6	1 368	6.8	31	0.2	736	3.6	210	1.0	1 492	7.4	1 414	7.0	78	0.4	2	0.0	3 839	19.0	1 729	8.6	1 278	6.3	441	2.2	11	0.1	31	0.2	..	..
LT	3 661	11.9	3 523	11.4	2 444	7.9	84	0.3	995	3.2	138	0.4	1 359	4.4	1 346	4.4	14	0.0	1	0.0	5 021	16.3	3 021	9.8	2 247	7.3	680	2.2	93	0.3	103	0.3	16	0.1
LU	5 119	12.0	4 461	10.5	2 690	6.3	1 441	3.4	330	0.8	658	1.5	5 983	14.0	5 665	13.3	318	0.7	43	0.1	11 145	26.1	4 742	11.1	2 029	4.8	2 160	5.1	553	1.3	371	0.9	0	0.0
HU	16 923	17.0	15 841	15.9	8 517	8.5	140	0.1	7 185	7.2	1 083	1.1	6 377	6.4	6 107	6.1	270	0.3	525	0.5	23 825	23.9	13 112	13.1	7 876	7.9	4 617	4.6	618	0.6	83	0.1	..	..
MT	928	14.3	894	13.8	520	8.0	12	0.2	363	5.6	34	0.5	849	13.1	811	12.5	39	0.6	15	0.2	1 793	27.6	400	6.2	183	2.8	181	2.8	36	0.6	86	1.3	..	..
NL	72 038	12.0	64 953	10.8	41 610	6.9	6 569	1.1	16 774	2.8	7 085	1.2	68 630	11.4	61 929	10.3	6 701	1.1	1 538	0.3	142 206	23.6	88 798	14.8	30 320	5.0	38 567	6.4	19 911	3.3	3 870	0.6	..	..
AT	43 837	14.6	34 271	11.4	23 447	7.8	378	0.1	10 446	3.5	9 566	3.2	38 995	13.0	37 114	12.3	1 881	0.6	51	0.0	82 883	27.6	44 103	14.7	20 465	6.8	18 043	6.0	5 595	1.9	4 637	1.5	193	0.1
PL	51 873	14.0	46 177	12.5	29 843	8.1	1 274	0.3	15 060	4.1	5 697	1.5	26 015	7.0	24 245	6.6	1 770	0.5	68	0.0	77 956	21.1	42 369	11.5	17 246	4.7	16 892	4.6	8 232	2.2	392	0.1
PT	23 857	14.0	22 299	13.0	14 235	8.3	556	0.3	7 508	4.4	1 558	0.9	16 968	9.9	16 026	9.4	943	0.6	0	0.0	40 826	23.9	15 977	9.3	9 072	5.3	6 304	3.7	601	0.4	4 962	2.9	..	..
RO	17 389	12.7	16 562	12.1	11 412	8.4	638	0.5	4 513	3.3	827	0.6	7 855	5.8	7 398	5.4	457	0.3	0	0.0	25 244	18.5	11 986	8.8	7 423	5.4	3 836	2.8	727	0.5	0	0.0	..	..
SI	5 211	14.4	4 842	13.4	3 049	8.4	80	0.2	1 713	4.7	369	1.0	2 848	7.9	2 634	7.3	214	0.6	12	0.0	8 070	22.3	5 435	15.0	2 072	5.7	2 789	7.7	575	1.6	102	0.3	40	0.1
SK	7 482	10.8	6 997	10.1	4 711	6.8	157	0.2	2 129	3.1	485	0.7	3 762	5.4	3 551	5.1	211	0.3	0	0.0	11 244	16.3	8 514	12.3	4 591	6.6	2 016	2.9	1 907	2.8	121	0.2	..	..
FI	27 205	14.4	26 667	14.1	16 915	8.9	189	0.1	9 563	5.0	538	0.3	30 919	16.3	29 398	15.5	1 521	0.8	395	0.2	58 519	30.9	23 973	12.7	16 893	8.9	5 347	2.8	1 733	0.9	..	..	..	..
SE	72 122	18.6	49 098	12.7	36 610	9.4	490	0.1	11 997	3.1	23 024	5.9	72 430	18.7	71 499	18.4	931	0.2	0	0.0	144 553	37.3	28 552	7.4	27 668	7.1	1 199	0.1	686	0.2	945	0.2	..	..
UK	237 920	13.6	208 924	11.9	128 299	7.3	3 370	0.2	77 255	4.4	28 996	1.7	273 811	15.6	230 326	13.2	43 485	2.5	3 348	0.2	515 079	29.4	135 999	7.8	78 751	4.5	54 206	3.1	3 043	0.2	10 828	0.6	217	0.0
IS	1 447	14.4	1 205	12.0	812	8.1	45	0.4	348	3.5	242	2.4	1 759	17.5	1 649	16.4	110	1.1	1	0.0	3 207	31.8	414	4.1	404	4.0	0	0.0	10	0.1	0	0.0	..	..
NO	40 870	11.6	39 046	11.1	27 079	7.7	353	0.1	11 615	3.3	1 824	0.5	76 332	21.6	73 606	20.9	2 726	0.8	225	0.1	117 427	33.3	33 454	9.5	20 267	5.7	11 280	3.2	1 907	0.5	33	0.0	..	..
CH	31 286	6.6	28 330	6.0	17 538	3.7	5 277	1.1	5 516	1.2	2 956	0.6	71 085	14.9	62 701	13.2	8 384	1.8	743	0.2	103 114	21.7	32 409	6.8	14 922	3.1	14 909	3.1	2 578	0.5	287	0.1	688	0.1

 Source: Eurostat (online data code: [gov a tax ag](http://gov.a.tax.ag))

METHODOLOGICAL NOTES

This box gives some background explanation on government revenue in the form of taxes and social contributions. More exhaustive information and data can be found on [Eurostat's website](#) in the section dedicated to [government finance statistics](#).

Reporting of data to Eurostat

Data are collected by Eurostat on the basis of the European System of Accounts (ESA 95) transmission programme, table 0900, 'Detailed tax and social contributions receipts by type and receiving sub-sector'. The legal requirement for transmission of data by EU Member States is at year t+9 months. The data in this publication mainly corresponds to the end-September 2012 transmission, with DK having updated its data since.

In all cases, the data is consistent with the ESA table 0200 'main aggregates of general government' data released on 21 October 2012 (and which was updated by DK) except for some differences for PL for years before 2007.

Provisional data

Data for Greece is labelled provisional for 2003-2011.

Definition of government

The data relate to the general government sector of the economy, as defined in ESA95, comprising the sub-sectors central government, state government (where applicable), local government, and social security funds (where applicable). For the purpose of this publication the term 'general government' also includes taxes collected on behalf of the EU institutions. Thus it presents all tax revenues collected at the EU level.

Definition of tax revenue

The definition used in this *Statistics in Focus* is 'Total taxes and social contributions payable to general government, including those for government as an employer'. This corresponds to 'Indicator 4', the broadest of four indicators defined by the Eurostat National Accounts Working Group in June 2001. This indicator fully covers the series reported under table 0900 of the ESA 95 transmission programme. In particular it encompasses the wide diversity of social security systems in the EU.

The four Indicators are defined as follows (the codes in brackets refer to the ESA95 codes):

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.61111, D.61121, D.61131) payable to the social security funds (S.1314)
= Indicator 1 (Total taxes and compulsory social security contributions)
+ Compulsory actual social contributions payable to the central government (S.1311), state government (S.1312), and local government (S.1313) sub-sectors as employers
= Indicator 2 (Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer)
+ Imputed social contributions (D.612) payable to general government as an employer
= 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
= Indicator 4 (Total taxes and social contributions payable to general government, including those for government as an employer).

It has been found that, when comparing the four indicators, the trend in tax revenue is very similar. In terms of level of tax revenue, Indicator 4 is roughly one percentage point of GDP higher than the Indicator 2 measure. For a full analysis of tax structures, see the Eurostat / DG TAXUD joint publication '[Taxation trends in the European Union](#)', 2012 edition.

Time of recording

According to ESA 95, taxes and social contributions should be recorded on an accrual basis. Council Regulation 2516/2000 details the rules to be followed on the time of recording and the amounts to be recorded. Two methods can be used:

a) 'time-adjusted' cash – the cash is attributed when the activity took place to generate the tax liability or when the amount of taxes was determined in the case of some income taxes. This adjustment may be based on the average time difference between the activity and cash receipt;

b) a method based on declarations and assessments. In this case, an adjustment needs to be made for amounts assessed or declared but unlikely to be collected. These amounts have to be eliminated from government revenue, either by using a tax-specific coefficient based on past experience and future expectations or by recording a capital transfer for the same adjustment (ESA 95 code D.995) to the relevant sectors.

Abbreviations

Euro area 17 (EA-17): BE (Belgium), DE (Germany), EE (Estonia), IE (Ireland), EL (Greece), ES (Spain), FR (France), IT (Italy), CY (Cyprus), LU (Luxembourg), MT (Malta), NL (the Netherlands), AT (Austria), PT (Portugal), SI (Slovenia), SK (Slovakia) and FI (Finland)

EU or EU-27 (European Union of 27 Member States): Euro area countries plus BG (Bulgaria), CZ (the Czech Republic), DK (Denmark), LV (Latvia), LT (Lithuania), HU (Hungary), PL (Poland), RO (Romania), SE (Sweden) and UK (the United Kingdom).

pp: percentage points

ESA 95 classifications and codes

D.2: TAXES ON PRODUCTION AND IMPORTS

D.21: Taxes on products

D.211: Value added type taxes (VAT)

D.212: Taxes and duties on imports excluding VAT

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

D.29: Other taxes on production

D.5: CURRENT TAXES ON INCOME, WEALTH, ETC.

D.51: Taxes on income

D.59: Other current taxes

D.91: Capital taxes

D.2_D.5_D.91: TOTAL TAX RECEIPTS

D.611: Actual social contributions

D.6111: Employers' actual social contributions

D.6112: Employees' social contributions

D.6113: Social contributions by self- and non-employed persons

D.612: Imputed social contributions

D.995: Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected

TOTAL (D.2_D.5_D.91_D.611_D.612_M_D.995): total receipts from taxes and social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected.

Total general government revenue (TR) includes total taxes and social contributions as well as market output (P.11), output for final use (P.12), payments for other non-market output (P.131), other subsidies on production, receivable (D.39rec), property income, receivable (D.4rec), other current transfers, receivable (D.7rec) and capital transfers, receivable (D.9rec).

GDP at current prices (nominal GDP) is used throughout.

More data

Data used in this report is collected from the Member States, by the European Commission. More data can be found in Eurostat's online database under the theme [economy and finance](#).

Symbols

"-" 'not applicable', 'real zero' or 'zero by default'

":-" not available

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Further information

Eurostat Website: <http://ec.europa.eu/eurostat>

Data on "Government finance statistics"

http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/data/database

Further information about "Government finance statistics"

http://epp.eurostat.ec.europa.eu/portal/page/portal/government_finance_statistics/introduction

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European Statistical Data Support:

With the members of the 'European statistical system', Eurostat has set up a network of support centres in nearly every Member State and in some EFTA countries.

Their role is to provide help and guidance to Internet users of European statistics.

Contact details for this support network can be found on the Eurostat website at:

<http://ec.europa.eu/eurostat/>

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