

# Taxation trends in the European Union

## Main results

# Glossary

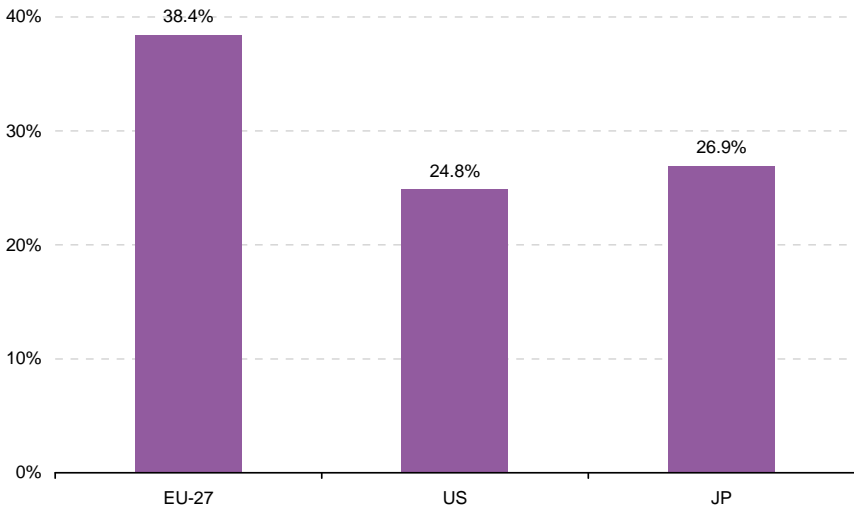
BE	Belgium
BG	Bulgaria
CZ	Czech Republic
DK	Denmark
DE	Germany
EE	Estonia
IE	Ireland
EL	Greece
ES	Spain
FR	France
IT	Italy
CY	Cyprus
LV	Latvia
LT	Lithuania
LU	Luxembourg
HU	Hungary
MT	Malta
NL	Netherlands
AT	Austria
PL	Poland
PT	Portugal
RO	Romania
SI	Slovenia
SK	Slovakia
FI	Finland
SE	Sweden
UK	United Kingdom
IS	Iceland ( <i>not an EU Member State</i> )
NO	Norway ( <i>not an EU Member State</i> )
EU	European Union
EU-15	European Union (15 Member States; membership 1.1.1995 – 30.4.2004)
EU-25	European Union (25 Member States; membership 1.5.2004 – 31.12.2006)
EU-27	European Union (27 Member States; membership as from 1.1.2007)
EA-17	Euro Area (17 member countries, membership as from 1.1.2011)
NMS-12	New Member States (BG, CZ, EE, CY, LV, LT, HU, MT, PL, RO, SI, SK)
CIT	Corporate Income Tax
GDP	Gross Domestic Product
ITR	Implicit Tax Rate
PIT	Personal Income Tax
SSC	Social Security Contributions
VAT	Value Added Tax
:	Not available
n.a.	Not applicable

## Main Results

### The EU is a high tax area

The European Union is, taken as a whole, a high tax area. In 2010, the overall tax ratio, i.e. the sum of taxes and social security contributions in the 27 Member States (EU-27) amounted to 38.4 % in the GDP-weighted average, more than 40 % above the levels recorded in the United States and Japan. The tax level in the EU is high not only compared to those two countries but also compared to other advanced economies; among the major non-European OECD members, only Canada and New Zealand have tax ratios that exceed 30 % of GDP<sup>(1)</sup>. As for less developed countries, they are typically characterised by relatively low tax ratios.

**Graph 1:** Overall tax-to-GDP ratio (incl. SSC) in the EU, US and Japan 2010, %



Note: EU-27 weighted average

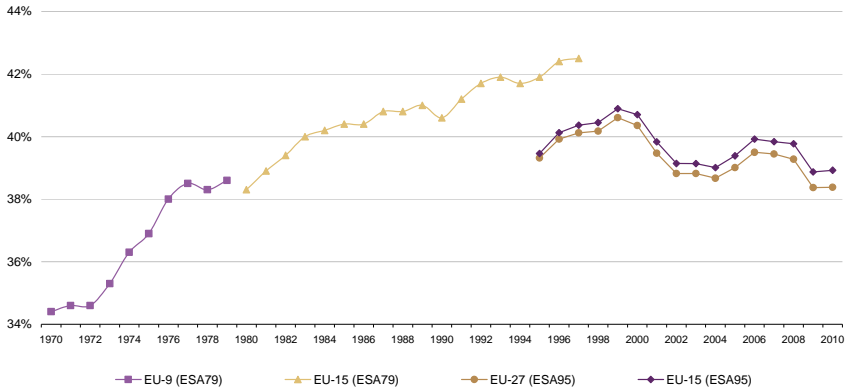
Source: Commission Services and Eurostat (ESA95) ([gov\\_a\\_tax\\_ag](#)) for the EU, OECD (SNA2008) for the US and Japan

### Increasing trend from the 1970s until the end of the century

High EU tax levels are not new, dating back essentially to the last third of the 20th century. In those years, the role of the public sector became more extensive, leading to a strong growth of tax ratios in the 1970s, and to a lesser extent also in the 1980s and early 1990s. In the late 1990s, first the Maastricht Treaty and then the Stability and Growth Pact led EU Member States to adopt a series of fiscal consolidation packages. In some Member States, the consolidation process relied primarily on restricting or scaling back primary public

expenditures, in others the focus was rather on increasing taxes (in some cases temporarily). By the end of that decade, however, a number of countries took advantage of buoyant tax revenues to reduce the tax burden, through cuts in the personal and corporate income tax as well as in social security contributions.

**Graph 2:** Long-term trends in the overall tax ratio (including SSC)  
1970-2010, % of GDP



*Note:* The statistical break is due to the change from ESA79 to ESA95. All data are GDP-weighted.

*Source:* 1970-1994: Commission services (reproduced from 2007 edition of the report); 1995-2010: Eurostat ([gov a tax ag](#))

The overall tax ratio started decreasing from 2000 but only for a couple of years. Owing at least partly to the need, in several countries, to reduce the general government deficit, efforts to cut taxes petered out. Tax ratios picked up again until 2007 (see Graph 2).

## Tax revenues dropped as a result of the crisis, but stabilised already in 2010

The first effects of the global economic crisis were felt on revenues already in 2008 even though in the EU the annual growth turned negative only the following year. As discussed in the 2011 edition of the main report <sup>(2)</sup> mainly measures on the expenditure side were taken by the Member States during the trough of the recession. Those countries that introduced tax cuts directed them at cutting labour taxes and, to a smaller extent, capital taxation. The overall tax ratio reached its lowest value since the beginning of the decade in 2009. Initial consolidation measures and a modest recovery of the economy stabilised tax revenues in 2010, as expenditure side saw consolidation in almost all countries.

As detailed in subsequent sections of this booklet, the developments since 2009 differ significantly by type of tax. Consumption taxes such as VAT and excise duties significantly increased since 2009; in addition, a number of Member States raised the top rate in the area of personal income taxation. On the contrary, CIT rates continued to decline after 2009 although at a lower pace in comparison with the beginning of the decade. However, the tax revenue data presented in this report are available only until 2010 and hence the effect of many of the above mentioned rate hikes is still not visible. Overall, the tax-to-GDP ratio

(weighted average) declined by 2 percentage points with respect to 2000 and remained unchanged compared to 2009.

### Upward revenue trend expected after 2010

As for future trends, the EU Commission forecast from November 2011 <sup>(3)</sup> projects the EU-27 general government revenue, a measure that is different but closely linked to the overall tax ratio, to increase markedly (by a total of approximately one point of GDP, in the weighted average), until 2013. Also general government expenditure has increased considerably: from 2007 to 2010 it rose by more than five points of GDP, surpassing the 50 % mark. However, the expenditure ratio started declining already in 2011 and the trend is forecast to continue until 2013 when the expenditure ratio is forecast to be two points of GDP lower than in 2010.

### Wide disparities in tax levels across Member States

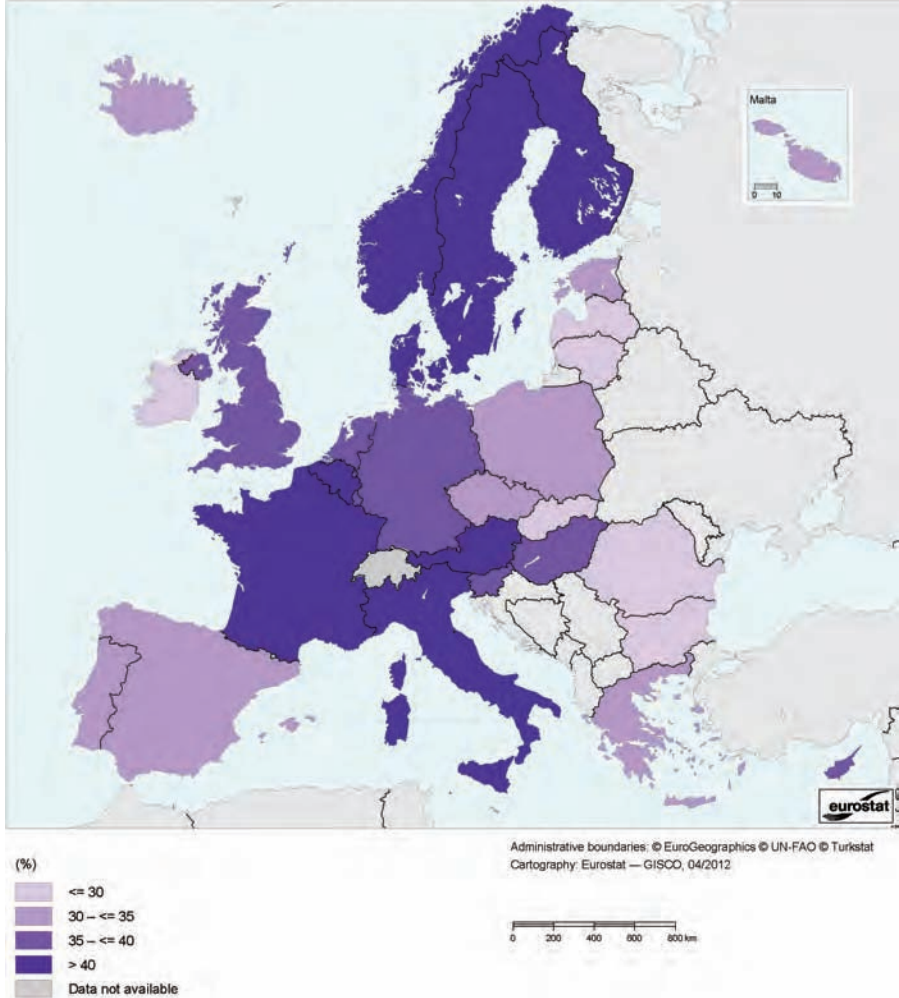
Differences in levels across the Union are quite marked; the overall tax ratio ranges over more than twenty points of GDP, from 27.1 % in Lithuania to 47.6 % in Denmark (see Map 1 and Table 1 in Annex A. In other words, the tax burden in the highest-taxing EU Member State is over 75 % higher than in the least taxing one.

These large differences depend mainly on social policy choices like public or private provision of services such as old age pensions, health insurance and education, on the extent of public employment, or of State activities, etc. Technical factors also play a role: some Member States provide social or economic assistance via tax reductions rather than direct government spending, while social transfers are exempted from taxes and social security contributions in some Member States but not in others. It should also be highlighted that the GDP value, that constitutes the denominator of the overall tax ratio, includes estimates of production by the informal sector (the 'grey' and 'black' economy); so that not only low taxes, but also high tax evasion can result in a low overall tax ratio.

Tax-to-GDP ratios generally are significantly higher in the EU-15 Member States (i.e. the 15 Member States that joined the Union before 2004) than in the NMS-12 Members (the 12 Member States that joined the EU in 2004 and 2007); the first nine positions in terms of overall tax ratio are indeed occupied by EU-15 countries (see Table 1 in Annex A). The exceptions are Ireland and Greece, whose tax ratios are amongst the lowest in the EU; the Portuguese overall tax ratio, having increased by half a point in 2010, is now ranking just above Greece's. Consequently, since the euro area (EA-17) is mostly composed of old Member States, it shows a slightly higher overall tax ratio than the EU-27 (just above half a percentage point difference in the arithmetic average).

Map 1: Distribution of total tax burden

Total taxes as % of GDP, 2010  
(%)



Source: Eurostat (online data code: gov\_a\_tax\_ag)

**Graph 3: Structure of tax revenue by major type of taxes**  
2010, % of the total tax burden



Source: Commission services

Generally, the NMS-12 Member States have a different structure compared with the EU-15; in particular, while most EU-15 Member States raise roughly equal shares of revenues from direct taxes, indirect taxes, and social security contributions, the NMS-12 countries, with the notable exception of Malta, typically display a lower share of direct taxes in the total (see Graph 3).

**Graph 4: Distribution of the total tax burden by type of tax base**  
2010, in % of total tax burden



Source: Commission services



The three panels in Graph 4 show the share of the overall tax revenue from the three different tax bases (consumption, labour and capital). Member States are ranked by overall tax burden and a breakdown of the revenue by tax base for the year 2010 is shown. The graph shows quite a lot of variation both in terms of the overall level and in its composition. In particular, despite the fact that the most important indirect taxes are harmonised at EU level, there is substantial variation in the amount of revenues raised from consumption taxes. This is due to the fact that harmonisation usually does not translate into the setting of actual tax rates (e.g. equalising them), but that legal form and some minimum requirements are imposed (e.g. minimum excise duties on mineral oils). Typically NMS-12 countries show a high share of consumption taxes. Apart from the fact that generally final domestic consumption amounts to a large share of GDP in the NMS-12 purely statistically, the comparatively lower taxation of labour in these countries symmetrically tends to boost the share of consumption taxation. Also, the energy intensity of the economy in these Member States is generally higher (as an important element of consumption taxes is represented by mineral oil excise duties).

Even greater variation is visible in revenues from capital and business income, while some smaller revenue sources, such as taxation of stocks of capital/wealth and taxation of non-employed labour (essentially pensions and social security benefits) range from significant to negligible. This primarily reflects the choice made in the different Member States to provide social benefits and pensions either on a gross or a net basis.

Overall, the taxes levied on (employed) labour income, usually withheld at source form bigger source of revenue, contributing almost 50 % of receipts, followed by consumption at roughly one third and then capital at around one fifth.

### **Increase of consumption taxes in 2010**

One area where the onset of the economic and financial crisis has had a strong impact has been consumption taxation. As detailed in the following, there has been a broad increasing trend in rates since 2009.

Data for the ITR on consumption (<sup>4</sup>), although significantly affected by the cycle (<sup>5</sup>), show that consumption taxes, which had been on a downward trend since 2007, increased sharply in 2010 (see Graph 5).

The upward trend in 2010 was quite broad; compared with the year before; the ITR increased in most of the Member States (see Table 5 in Annex A). Only in eight countries the indicator decreased. In four cases (Denmark, Germany, Cyprus and Hungary) did the ratio decrease very marginally, while in Estonia, Malta, Austria and Finland the drop was relatively marked, about half a percentage point.

**Graph 5: Implicit tax rate on consumption**  
1995-2010, in % (arithmetic averages-adjusted for missing data)



Source: Commission services

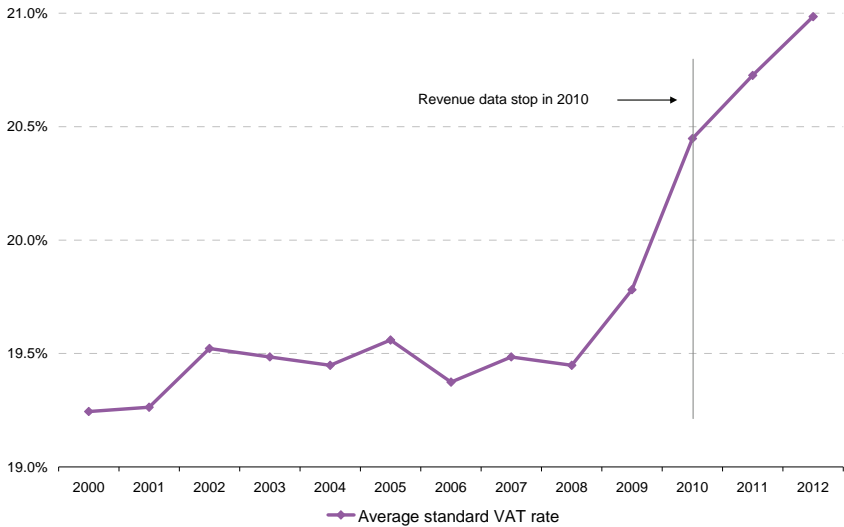
Not surprisingly, the VAT component is the largest accounting for more than half of the overall indicator's value. However, non-VAT taxes are not negligible; taxes on energy (typically, excise duties on mineral oils), tobacco and alcohol make up, on average, around one quarter of the revenue from consumption taxes. The differences in consumption of excisable goods are such that their revenue effects go well beyond the spread in tax rates: in percent of GDP Bulgaria raises from alcohol and tobacco excise duties about five times as much revenue as the Netherlands.

### Sharp hikes of VAT rates over the last four years

The broad rise of the ITR on consumption in 2010 can be largely attributed to hikes of VAT rates. Stagnant since 2002, VAT standard rates have often increased from 2009 onwards<sup>(6)</sup>. The EU-27 average has risen strongly by 1.5 points in only four years and currently stands at 21 %.

Another aspect is the rapid spread to a large number of countries. While in 2008 only Portugal changed the standard VAT rate, six did in 2009 and another eight countries increased their rates in 2010 (among which Greece by four points and Romania by five).

**Graph 6:** Development of average standard VAT rate, EU-27  
2000-2012

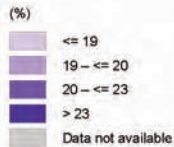
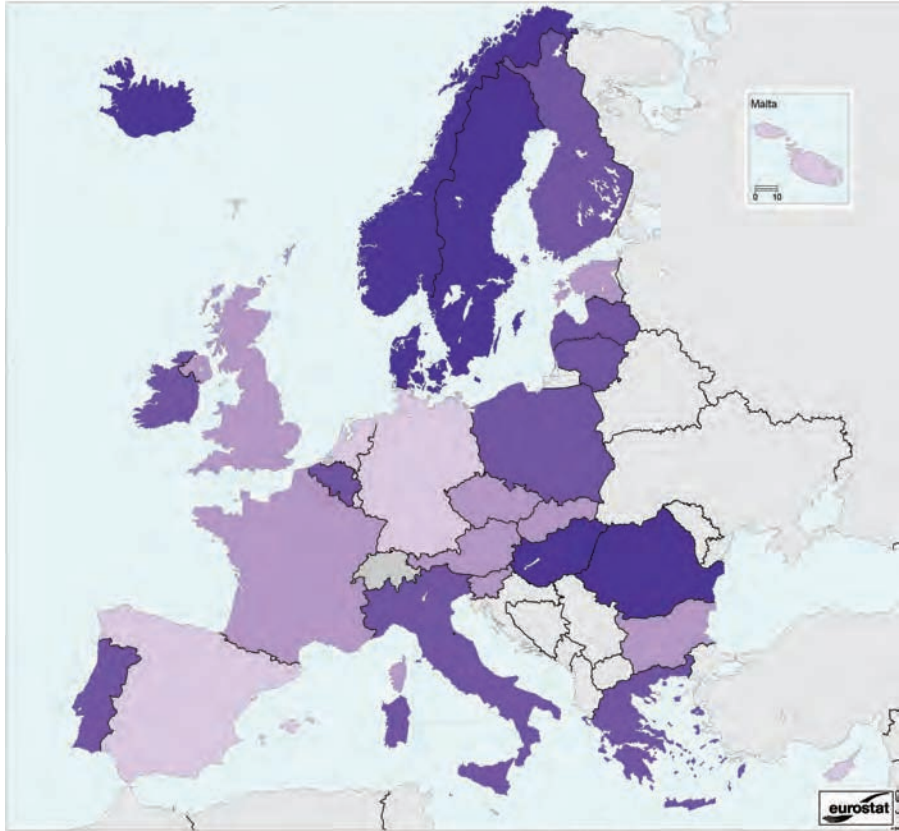


Source: Commission services

Hikes in VAT rates continued, although at a lower pace, also in 2011 and 2012. Out of the four countries that raised the standard rate in 2012 only one, Cyprus, was applying a below average rate before the hike – only 15 %. At the other extreme, Hungary, where a 25 % rate was already in force since 2008, increased it further by two points in 2012. As discussed in the 2011 edition of the main report <sup>(7)</sup>, revenue raising measures since 2009 were heavily concentrated on consumption taxes. Except for the Nordic countries, many of the Member States applying above average VAT rates in 2012 are those experiencing financial difficulties and where there are strong pressures to consolidate public finances.

Map 2: Distribution of standard VAT rate, 2012

Standard VAT rate, 2012  
(%)

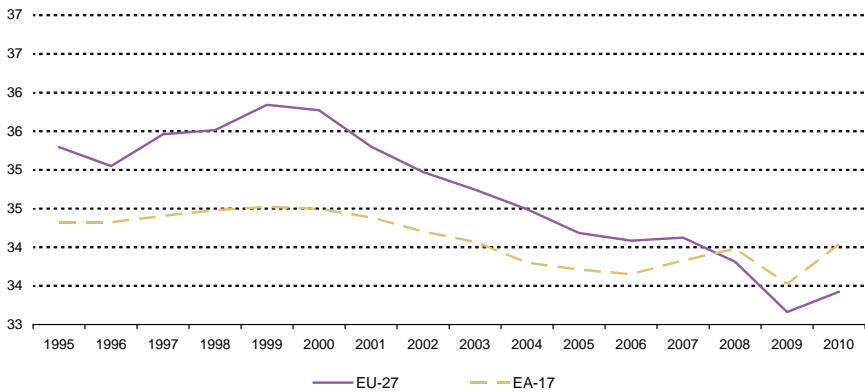


Source: European Commission

## The tax burden on labour increased in 2010, reversing the earlier trend

Despite a wide consensus on the desirability of lower taxes on labour, the high levels of the ITR on labour<sup>(8)</sup> confirm the widespread difficulty in achieving this aim. Although the ratio is off the peaks reached around the turn of the century, its downward trend essentially came to a halt as several countries witnessed increases in the last year of observation (see Graph 7).

**Graph 7: Implicit tax rate on labour**  
1995-2010, in % (arithmetic averages – adjusted for missing data)



Source: Commission services

Unlike for the ITR on consumption, the crisis did not induce any visible reduction of the ITR on labour in 2008, possibly because of the tendency for labour markets to lag behind cyclical developments. The EU-25 average remained almost constant and the euro area even recorded an increase in the ITR on labour, so that the marginal (0.3 percentage points) decline in the adjusted EU-27 average was mainly due to reductions in Romania and Bulgaria (see Table 6 in Annex A). The effect of the global economic crisis was visible in 2009 as the ITR declined more markedly by 0.6 points. However, in 2010 the trend was reversed and in more than half of the Member States the tax burden on labour started increasing, although remaining below its pre-crisis levels. The growth could have been even higher if there have not been large drops in several new Member States like Bulgaria, Romania and Hungary.

## Diverse level and pace of change across the EU

Since the beginning of the decade the NMS-12 Member States show, in general, a much stronger decline than the EU-15 countries: the average in these Member States has gone down by about 3.6 percentage points since 2000, while the EU-27 average decreased by only 2.3 points.

Looking at a country-by-country breakdown, the highest reductions in the ITR on labour since 2000 have taken place in Bulgaria and Lithuania (all above 8 percentage points), as well as in Denmark, Latvia, Romania, Slovakia, Finland, Sweden and the United Kingdom; it is quite interesting to note that all three Nordic Member States, which are characterised by a high overall tax ratio, have striven forcefully to bring the tax burden on labour closer to the EU average in recent years. On the other hand, the ITR increased markedly in Cyprus and Spain but it remained below the Union average. In all the other Member States the change amounted to less than 2.5 percentage points. The lowest overall ITR on labour in 2010 is found in Malta, Portugal and Bulgaria, while the highest is recorded in Italy (at 42.6 %) followed by Belgium (42.5 %). It should also be noted that despite the generally lower level of overall taxation in the new Member States, this does not always apply to labour taxation as highlighted for example by Hungary (fifth highest ITR on labour); the Czech Republic, too, has an above-average ITR.

The tax burden on labour is essentially composed of personal income taxes and social security contributions. In most Member States, social security contributions account for a much greater share of labour taxes than the personal income tax. On average, about two thirds of the overall ITR on labour consists of non-wage labour costs paid by both employees and employers. Only in Denmark, Ireland and the United Kingdom do personal income taxes form a relatively large part of the total charges paid on labour income, while in countries like Poland, Greece or Slovakia less than 20 % of the ITR on labour consists of the personal income tax.

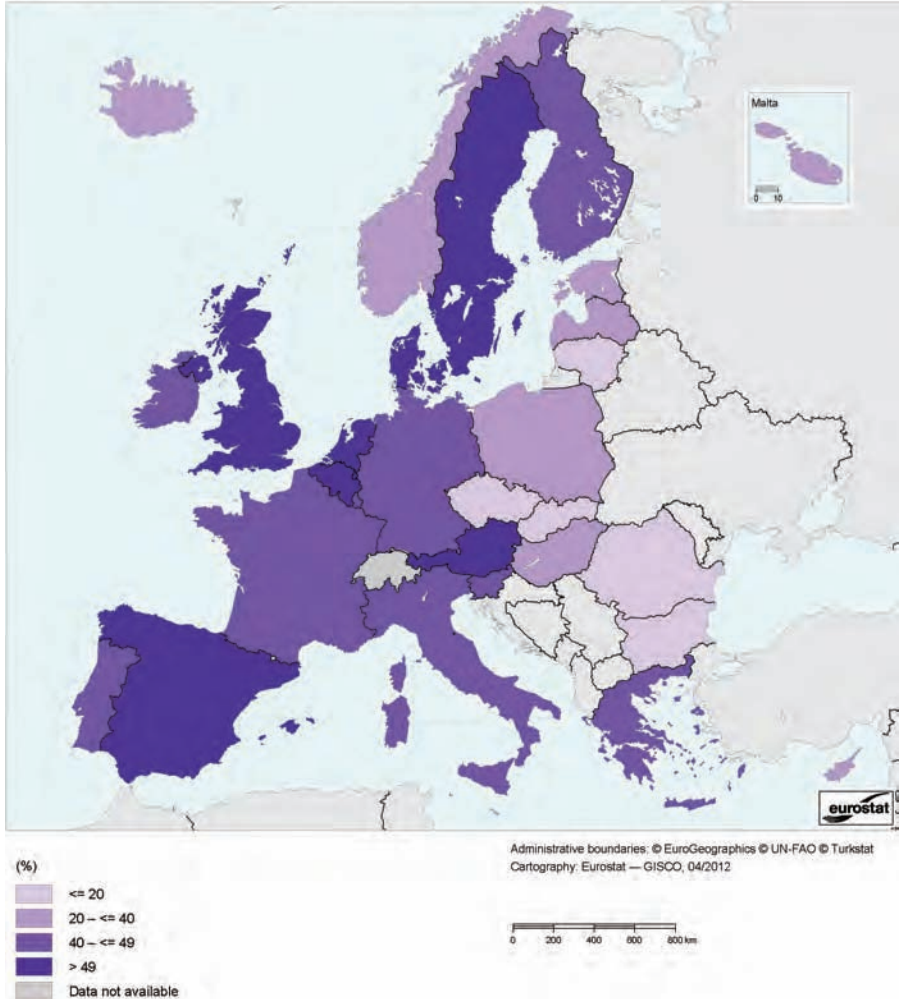
### **NMS-12 have in general below average top PIT rates**

Currently, the top personal income tax (PIT) rate<sup>(9)</sup> amounts to 38.1 %, on average, in the EU. This rate varies very substantially within the Union, ranging from a minimum of 10 % in Bulgaria to a maximum of 56.6 % in Sweden, as Denmark, which levied the highest PIT maximum rate until 2009, has cut it to 55.4 % (see Map 3 and Table 3 in Annex A).

As a rule the NMS-12 Member States, with the exception of Slovenia and Cyprus, display below-average top rates, while the highest rates are typical of Member States with the most elevated overall tax ratios, such as the Nordic countries<sup>(10)</sup>. The lowest rates are observed in Bulgaria, the Czech Republic, Lithuania and Romania. In all of them but the Czech Republic the overall tax ratio (excluding SSCs) is among the lowest in the Union.

**Map 3:** Distribution of top personal income tax rate, 2012

Top personal income tax rates, 2012  
(%)

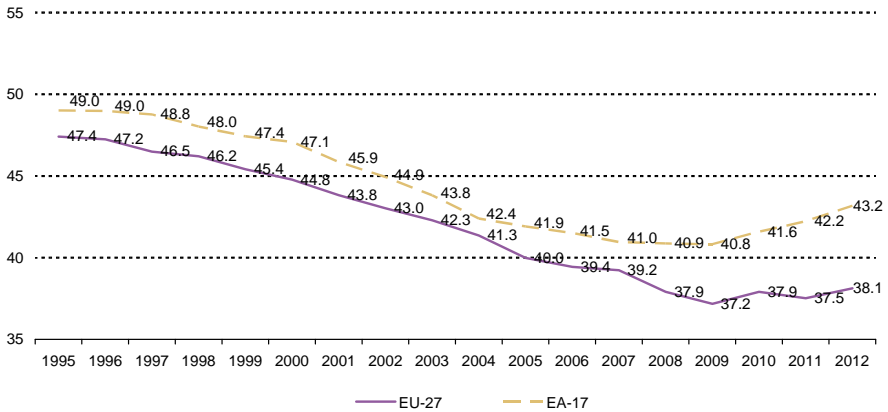


Source: European Commission

## Trend for higher top PIT rates in the aftermath of the crisis

There has been a broad trend to increase top PIT rates since 2010. Every year five to six Member States were raising the rates and as a consequence the EU average reached in 2012 its highest level since 2008, 38.1 % (see Graph 8).

**Graph 8:** Development of top personal income tax rate 1995-2012, in % (arithmetic averages)



Source: Commission services

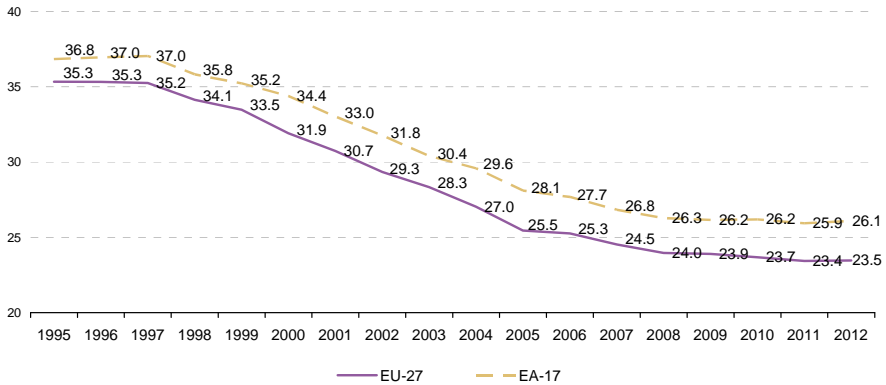
This increase can be plausibly attributed to the effect of the economic and financial crisis as until 2009, there had been a clear, steady and widespread downward trend in the top rate. Indeed, from 1995 to 2009, almost all EU Member States cut their top rate, with only three keeping it unchanged (Malta, Austria and the United Kingdom) and one (Portugal) increasing it slightly. Even taking into account the subsequent rate increase in 2010, all in all, the EU-27 average has gone down by 9.3 percentage points since 1995, accelerating after 2000 (see Table 3 in Annex A). The fall was most noticeable in the Central and Eastern European countries, with the biggest cuts taking place in four countries that adopted flat rate systems, Bulgaria (– 30.0 percentage points), the Czech Republic (– 17.0), Romania (– 24.0) and Slovakia (– 23.0); the acceleration after 2000 was, however, visible also in the EU-15 Member States.

## Corporate income tax rates stop declining

Similarly to the trend recorded for the PIT, since the second half of the 1990s, the adjusted top corporate income tax (CIT) rates<sup>(11)</sup> in Europe were cut forcefully since the mid-nineties, from a 35.3 % average to 23.5 % now (see Table 4 in Annex A). The crisis, however, first slowed down this trend and then stopped it, as the introduction of a series of surcharges in several countries led to a stabilisation in the EU average in 2012 and even a slight increase for the euro area.



**Graph 9: Development of adjusted top statutory tax rate on corporate income**  
1995-2012, in % (arithmetic averages)



Source: Commission services

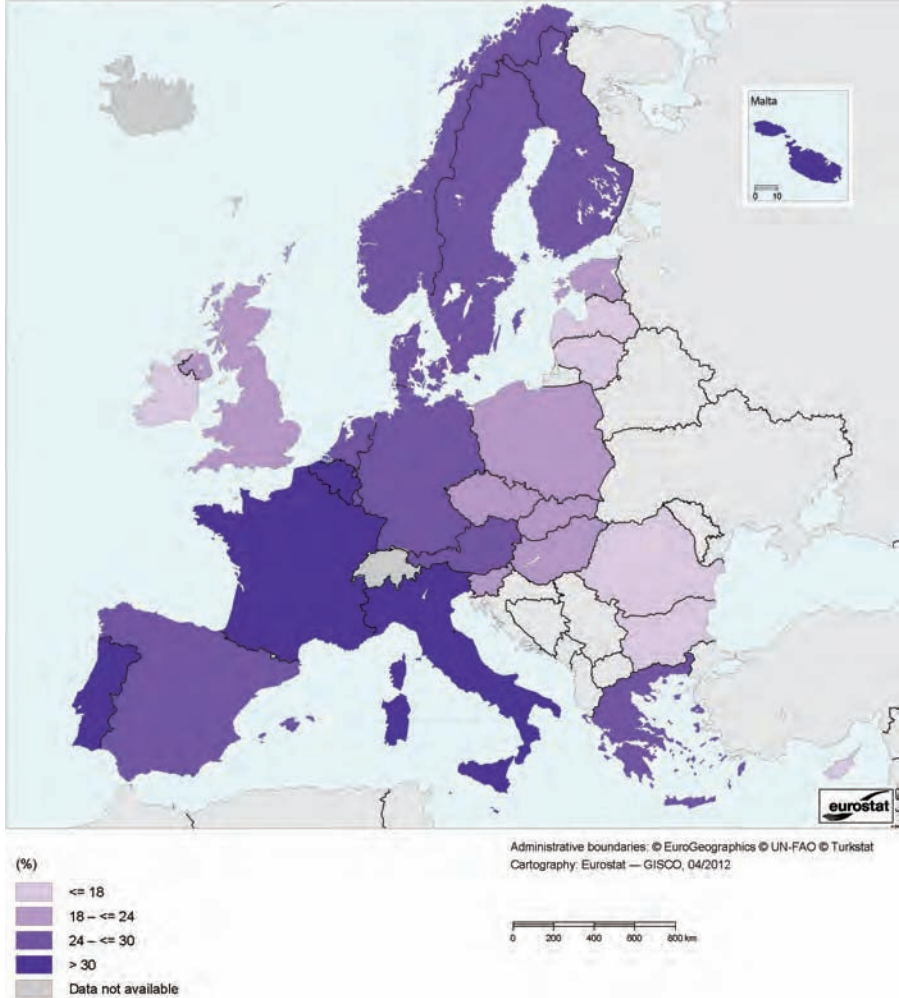
## Lower CIT rate typical of NMS-12

Although the downward trend has been quite general, corporate tax rates still vary substantially within the Union (see Map 4).

The adjusted statutory tax rate on corporate income varies between a minimum of 10 % (in Bulgaria and Cyprus) to a maximum of 36.1 % in France, although the gap between the minimum and the maximum has shrunk since 1995. As in the case of the personal income tax, the lowest rates are typical of countries with low overall tax ratios; consequently, the NMS-12 Member States generally figure as having low rates (with the noteworthy exception of Malta, which is also the only Member State that has not changed its CIT rate since 1995). The reverse is, however, not true: unlike the case of the personal income tax, the two Member States with the highest tax burden, Denmark and Sweden, display corporate tax rates that are not much above the average. This is linked to the adoption by these countries of Dual Income Tax systems, which by their nature tax capital income at a moderate rate.

Map 4: Distribution of top corporate tax rates, 2012

Corporate income tax rates, 2012  
(%)



Source: European Commission

## Capital taxation: revenue held up well until 2007 but now set to decrease under impact of recession and rate cuts

Despite the sizeable decline in rates, revenues from the corporate income tax, the most important tax on capital income, have grown steadily from 2003 to 2007 and underwent a major reduction since then, a decline of 1 % of GDP in the EU-27 average. The downward trend was soothed in 2010 with a drop of only 0.1 points of GDP. A broadly similar trend is visible also in other related indicators such as revenue from taxes on capital and business income taxes. The ITR on capital (<sup>12</sup>) shows a stronger decline for 2010, 1.1 points in the EU-25 average, and this level remains broadly in line with the 2002 one (see Graph 10).

**Graph 10: Implicit tax rate on capital**  
1995-2010, in % (arithmetic averages – adjusted for missing data)



Source: Commission services

Various factors could explain this development. First, the ITR on capital has historically been sensitive to the business cycle: the EU-25 ITR on capital reached a peak between 1999 and 2000, then declined, and picked up again, in line with the business cycle. Inevitably, the effects of the recession affected the ITR already in 2009 and 2010.

In addition, the strong cuts in the CIT statutory rate translate in lower revenues. However, it seems likely that the measures to broaden the corporate tax base, which have frequently accompanied the statutory rate cuts, have been playing an important role in sustaining the ITRs; and a series of measures taken at EU level to limit harmful tax competition may too have had an impact. Normally, both factors fade out with time: cyclical effects depend largely on the existence of carry-over provisions for losses incurred in previous years and on capital gains, and base broadening has its limits, explaining the decline in the last years. One imponderable, however, is the possibility, that, stimulated by the steep fall in corporate tax rates, which in some countries are now well below the top PIT rate, growing incorporatisation has been boosting CIT revenues at the expense of the personal income tax.

Table 7 in Annex A presents the development of the ITR on capital for all the Member States and years available, showing a broad downward trend similar to that of the rates.

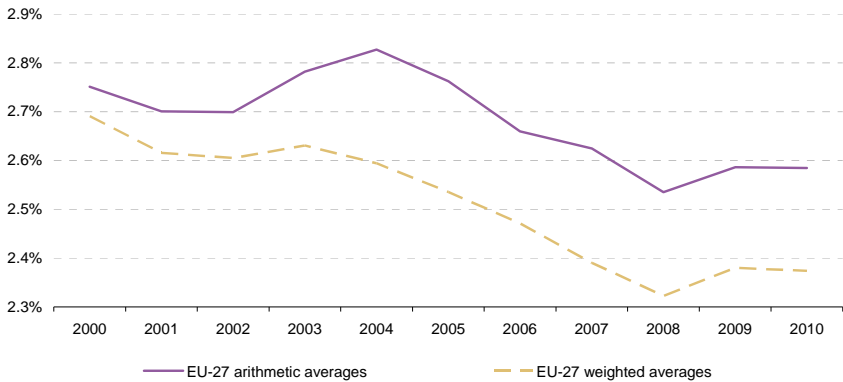
## Environmental taxation regaining importance lately

Environmental taxes (officially denoted as "environmentally related taxes") are defined as 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. Main examples of such taxes are excise duties on energy products, taxes on transport vehicles as well as pollution taxes.

Environmental taxation has played an important role in policy debates, in the context of both current and previous economic crises, as it is considered that raising environmental taxes could create scope for labour tax cuts and thus deliver a double dividend in the sense of boosting employment and improving the quality of the environment at the same time.

Currently, roughly one euro out of every sixteen in revenue is raised from environmental taxes. As a percentage of GDP, environmental tax revenues declined slowly during 2004-2008, first in the euro area and progressively applying also to the majority of the Member States, reversing a previous clear progression. However, as of 2009 environmental tax revenue started increasing again and by now there is practically no difference in revenue between the NMS-12 and the EU-15 Member States. Nevertheless, higher energy intensity of the economy in the NMS-12 countries tends to drive up environmental tax revenue and offset lower excise rates in revenue terms.

**Graph 11:** Environmental tax revenue  
2000-2010, in % of GDP



Source: Commission services

## Environmental taxation raises on average 3 % of GDP

Table 1.6 shows the environmental tax-to-GDP ratio by Member State. The vast majority of Member States tend to fall in a band ranging from 2 % to 3 % of GDP. Only four Member States show levels below 2 % of GDP, while in three other countries environmental tax revenues exceed 3.5 % of GDP. At 4.0 % in 2010, Denmark and the Netherlands display the highest level of 'green' taxes followed by Slovenia (3.6 %). The lowest environmental tax

revenues in relation to GDP are instead found in Spain, France and Lithuania and Slovakia, all below 2 % in 2010.

The predominance of energy taxes is common to most Member States; however, in some countries the contribution of taxes on vehicles is significant: for instance, in Denmark, Ireland, Cyprus and Malta they account for between 36 % and 44 % of environmental taxes. In 2010 tax revenue from these taxes amounted to 0.5 % of GDP in the EU-27, while taxes on pollution/resources raised only 0.1 % of GDP (see Annex A).

## Increase of the implicit tax rate on energy since 2009

A high ratio of environmental tax revenue to total taxation as such does not necessarily represent an indication of a high priority being attributed to environmental protection. Energy taxes and transport have been used purely as revenue raising instruments, originally without environmental purposes. Furthermore, tax revenues are a product of tax rate and tax base. Hence the high level of the indicator can result not only from the high level of tax rates, but also from a high tax base in relation to GDP, which is an indication of the inefficient use of resources in a country. In this sense the indicator can give a misleading view of environmental policy goals of the country in question.

**Graph 12:** Energy tax revenues in relation to final energy consumption (real ITR on energy)  
Euro per tonne of oil equivalent, deflated with cumulative % change in final demand deflator (2000=100)



Note: GDP weighted average

Source: Commission services

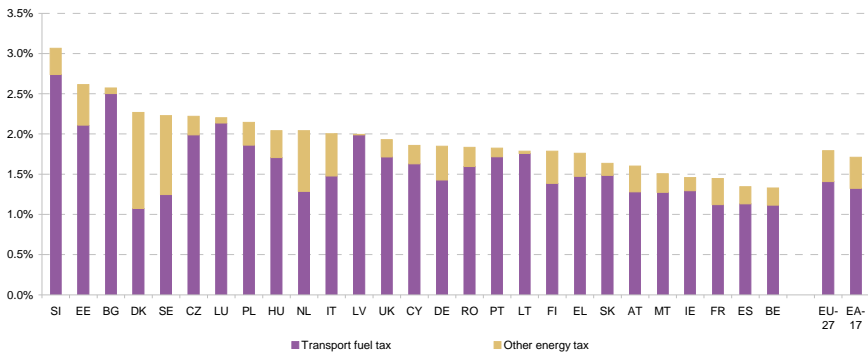
The indicator implicit tax rate on energy (ITR) is not influenced by the size of the tax base and provides in this sense a more reliable measure of the effective level of environmentally related (or energy) taxation. However, this indicator also shows some peculiarities. The ITR on energy treats equally all kinds of energy consumption, regardless of their environmental impact; an energy unit produced from hydroelectric power has the same weight as a unit

produced from coal. In many countries, however, renewable energy sources are subject to lower tax rates than exhaustible energy sources, or altogether exempted in order to provide incentives to switch from fossil fuels towards these more environmentally-friendly sources of energy. Thus, paradoxically, a country with a large share of renewable energy may have a lower ITR on energy than a country that relies largely on carbon-based energy sources.

## Large share of energy taxes levied on transport fuel

Energy taxes comprise taxes on both transport fuels and stationary (<sup>13</sup>) use of energy products. Graph 1.23 shows the energy tax-to-GDP ratio by Member State and displays which share is stemming from transport fuel taxes. The graph highlights that transport fuels predominate in most countries, with few exceptions (Slovakia, Denmark, Sweden, Italy, the Netherlands). Energy tax revenue is highest in Slovenia, Estonia and Bulgaria (3.1 %, 2.6% and 2.6 % of GDP respectively). This is due, however, not to high tax rates as such but to the high level of final energy consumption.

**Graph 13:** Energy tax revenues by Member State  
2010, in % of GDP



Note: weighted averages  
Source: Commission services

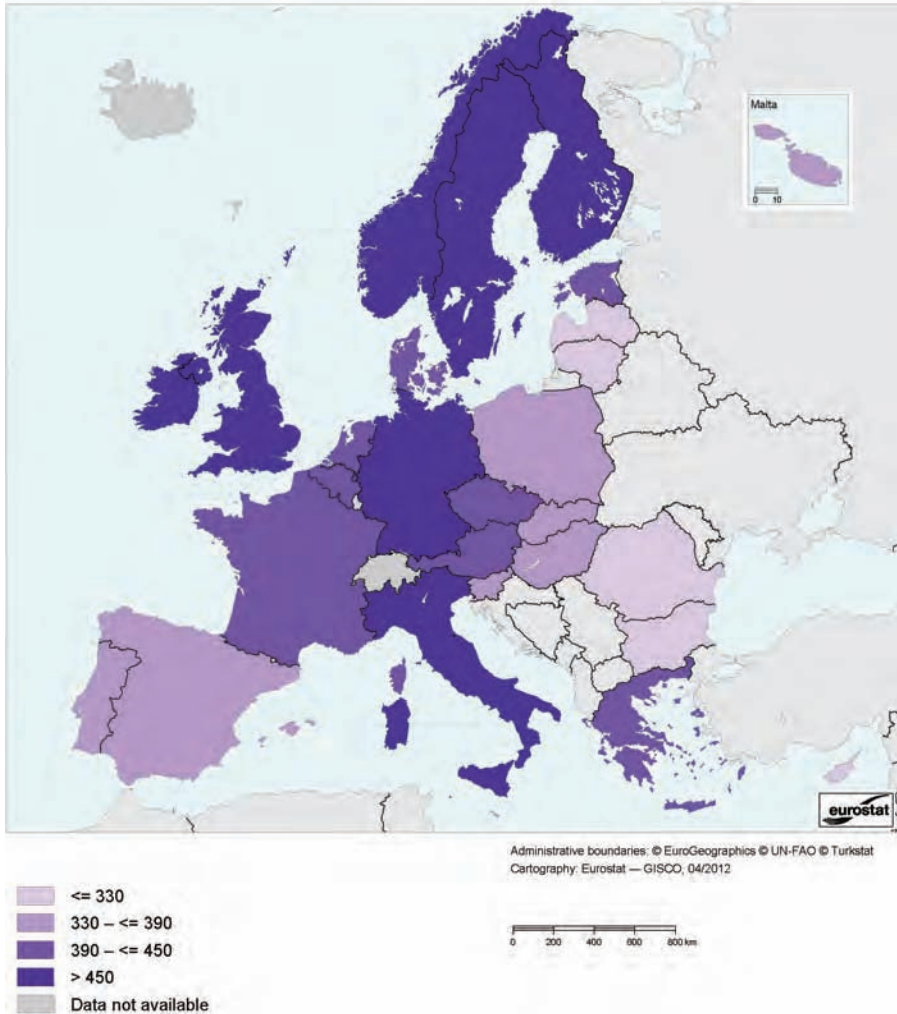
## Importance of fuel taxes varies across Member States

The share of fuel taxes differs a lot across the EU, from above 90 % in Latvia, Lithuania, Bulgaria and Luxembourg to only about 50 % in Denmark and Sweden.

The predominance of transport fuel taxes is striking in the NMS-12 as most of them apply the minimum excise duty, or at least rates close to the minimum, for taxing energy products such as electricity, natural gas and coal. The revenues collected from taxing these products are therefore low compared with those accruing from transport fuel. As for the EU-15 Member States the picture is very different as there are significant differences in the excise duty rates on natural gas and electricity (some apply the EU required minimum rate and others 200 times the minimum).

**Map 5:** Distribution of excise duty on gas oil, January 2012

Excise duty on gas oil for transport use per 1000 litres, Jan 2012



Source: European Commission

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- (<sup>1</sup>) OECD, Organisation for Economic Co-operation and Development, Revenue Statistics 2011 edition, 2011.
- (<sup>2</sup>) European Commission, Taxation trends in the European Union, 2011 edition, Luxembourg, 2011.
- (<sup>3</sup>) European Commission, 'European Economic Forecast, Autumn 2011', European Economy. 6/2011, Brussels, 2011a.
- (<sup>4</sup>) Implicit tax rates, in general, measure the effective average tax burden on different types of economic income or activities, i.e. on labour, consumption and capital, as the ratio between revenue from the tax type under consideration and its (maximum possible) base. The ITR on consumption is the ratio between the revenue from all consumption taxes and the final consumption expenditure of households.
- (<sup>5</sup>) As discussed in the 2010 edition of the main report the sharpness of the drop in 2008-2009 was probably the result of a combination of factors, such as a shift in consumption patterns towards primary goods, typically subject to lower VAT rates, or involuntary inventory build-ups by businesses, which due to the severity of the downturn at the end of 2008 might have led to significant VAT refunds by tax administrations
- (<sup>6</sup>) Only in two cases was the VAT rate decreased. In the UK the rate was temporarily cut by two points in 2009 in order to support consumption and in Ireland the rate was decreased by half a point in 2010 after a temporary increase in 2009. Both countries are currently applying higher rates.
- (<sup>7</sup>) European Commission, Taxation trends in the European Union, 2011 edition, Luxembourg, 2011.
- (<sup>8</sup>) The ITR on labour is calculated as the ratio of taxes and social security contributions on employed labour income to total compensation of employees and payroll taxes.
- (<sup>9</sup>) The top statutory personal income tax rate reflects the tax rate for the highest income bracket. The rates also include surcharges, state and local taxes. Adjustments have been carried for Belgium, Denmark, Germany, Greece, Spain, Cyprus, France, Hungary, Italy, Luxembourg, Portugal, Romania, Finland, Sweden, the UK and Norway. For details the interested reader can find a complete description of the rate system and the brackets in force in the Member States in the 'Taxes in Europe' database on the EU website at the following url: <http://ec.europa.eu/tedb>. The database is accessible free of charge and updated annually.
- (<sup>10</sup>) Although the Netherlands show the fourth highest top personal income rate while ranking 13<sup>th</sup> in terms of the tax ratio (excluding social security contributions). PIT tax rates in the Netherlands are very progressive but their progressivity is limited when social contributions are taken into account.
- (<sup>11</sup>) Taxation of corporate income is not only conducted through the CIT, but, in some Member States, also through surcharges or even additional taxes levied on tax bases that are similar but often not identical to the CIT. In order to take these features into account, the simple CIT rate has been adjusted for comparison purposes: notably, if several rates exist, only the 'basic' (non-targeted) top rate is presented; existing surcharges and averages of local taxes are added to the standard rate. Adjustments have been carried out for Belgium, Germany, Estonia, Ireland, Greece, France, Italy, Cyprus, Lithuania, Luxembourg, Hungary, Malta, Portugal and the UK.
- (<sup>12</sup>) The ITR on capital is the ratio between taxes on capital and aggregate capital and savings income. Specifically it includes taxes levied on the income earned from savings and investments by households and corporations and taxes, related to stocks of capital stemming from savings and investment in previous periods. The denominator of the capital ITR is an approximation of world-wide capital and business income of residents for domestic tax purposes.
- (<sup>13</sup>) Stationary use means the use for stationary business applications (such as industrial processes) and for heating purposes.



Table 1: Total tax revenue (including social security contributions)

1995-2010, in % of GDP

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
BE	43.8	44.3	44.8	45.4	45.4	45.1	45.1	45.2	44.7	44.8	44.8	44.4	43.9	44.2	43.4	43.9
BG	30.8	28.6	27.6	32.1	30.8	31.5	30.8	28.5	31.0	32.5	31.3	30.7	33.3	32.3	29.0	27.4
CZ	35.5	34.1	34.6	33.4	34.2	33.8	33.7	34.6	35.4	35.9	35.7	35.3	35.9	34.4	33.6	33.8
DK	48.8	49.2	48.9	49.3	50.1	49.4	48.5	47.9	48.0	49.0	50.8	49.6	48.9	47.8	47.7	47.6
DE	39.8	40.1	40.1	40.4	41.3	41.3	39.4	38.9	39.1	38.3	38.3	38.6	38.7	38.9	39.2	38.1
EE	36.3	34.3	34.3	34.0	32.5	31.0	30.2	31.0	30.8	30.6	30.6	30.7	31.4	31.7	35.7	34.2
IE	32.7	32.8	32.1	31.4	31.5	31.3	29.5	28.3	28.7	30.0	30.5	32.0	31.3	29.6	28.2	28.2
EL <sup>(1)</sup>	29.1	29.4	30.6	32.5	33.3	34.6	33.2	33.7	32.1	31.3	32.2	31.7	32.6	32.2	30.5	31.0
ES	32.1	32.6	32.7	33.4	33.9	34.1	33.7	34.2	33.9	34.7	35.9	36.8	37.1	33.0	30.7	31.9
FR	42.7	44.0	44.2	44.1	44.9	44.2	43.8	43.3	43.1	43.3	43.8	44.1	43.4	43.2	42.0	42.5
IT	39.8	41.5	43.4	42.3	42.0	41.5	41.1	40.5	41.0	40.4	40.1	41.7	42.7	42.7	42.8	42.3
CY	26.9	26.4	25.9	27.6	27.8	29.9	30.7	30.9	32.2	33.0	35.0	35.8	40.1	38.6	35.3	35.7
LV	33.2	30.8	32.1	33.7	32.0	29.7	28.9	28.6	28.6	28.6	29.2	30.6	30.6	29.2	26.7	27.3
LT	27.5	27.1	30.6	31.7	31.7	29.9	28.5	28.2	28.0	28.1	28.4	29.2	29.5	30.0	29.2	27.1
LU	37.1	37.6	39.3	39.4	38.3	39.1	39.8	39.3	38.1	37.3	37.6	35.9	35.7	35.5	37.6	37.1
HU	41.0	39.9	38.3	38.2	38.9	39.8	38.7	38.0	38.0	37.7	37.4	37.3	40.4	40.3	40.1	37.7
MT	26.8	25.4	27.5	25.6	27.3	27.9	29.7	30.6	31.1	32.6	33.7	34.0	34.8	33.8	34.3	33.3
NL	40.2	40.2	39.7	39.4	40.4	39.9	38.3	37.7	37.4	37.5	37.6	39.0	38.7	39.2	38.3	38.8
AT	41.4	42.8	44.2	44.1	43.8	43.0	44.9	43.6	43.4	43.0	42.1	41.5	41.7	42.7	42.6	42.0
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	34.3	31.8	31.8
PT	29.5	30.2	30.2	30.3	31.0	31.1	30.9	31.5	31.7	30.6	31.5	32.3	32.8	32.8	31.0	31.5
RO	27.5	25.9	26.4	29.0	31.0	30.2	28.6	28.1	27.7	27.2	27.8	28.5	29.0	28.0	26.9	27.2
SI	39.0	37.8	36.7	37.6	37.9	37.3	37.5	37.8	38.0	38.1	38.6	38.3	37.7	37.2	37.6	38.0
SK	40.3	39.4	37.3	36.7	35.4	34.1	33.1	33.0	32.9	31.5	31.3	29.3	29.3	29.2	28.8	28.1
FI	45.7	47.1	46.4	46.3	45.9	47.2	44.8	44.7	44.1	43.5	43.9	43.8	43.0	42.9	42.6	42.1
SE	47.9	50.3	50.7	51.2	51.5	51.5	49.4	47.5	47.8	48.0	48.9	48.3	47.3	46.4	46.7	45.8
UK	34.7	34.4	34.8	35.9	36.2	36.7	36.5	34.9	34.7	35.2	36.0	36.7	36.3	37.9	34.8	35.6
NO	42.0	42.4	42.2	42.0	42.3	42.6	42.9	43.1	42.3	43.0	43.2	43.5	42.9	42.1	42.4	42.9
IS	33.3	34.3	34.6	34.4	36.8	37.1	35.3	35.2	36.7	37.8	40.6	41.4	40.5	36.6	33.8	35.0
<b>EU-27 average</b>																
GDP-weighted	39.3	39.9	40.1	40.2	40.6	40.4	39.5	38.8	38.8	38.7	39.0	39.5	39.4	39.3	38.4	38.4
arithmetic	36.6	36.4	36.7	37.0	37.2	37.0	36.3	36.0	36.1	36.1	36.5	36.7	37.1	36.6	35.8	35.6
<b>EA-17 average</b>																
GDP-weighted	39.7	40.4	40.8	40.7	41.2	40.9	40.0	39.5	39.5	39.2	39.4	40.0	40.0	39.6	39.0	38.9
arithmetic	36.7	36.8	37.0	37.1	37.2	37.2	36.8	36.7	36.6	36.5	36.9	37.0	37.3	36.9	36.5	36.4

(1) Data for Greece is provisional for years 2003-2010

For more details see Annex A and B of the Taxation Trends report.

Source: Eurostat (online data code gov\_a\_tax\_ag)

Date of extraction: 13/01/2012

**Table 2: Total tax revenue (excluding social security contributions)**

1995-2010, in % of GDP

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
BE	29.5	30.1	30.7	31.2	31.2	31.2	30.9	30.8	30.4	30.9	31.1	30.9	30.3	30.3	28.9	29.7
BG	21.2	20.4	19.5	22.9	20.9	20.7	21.0	18.9	20.7	22.3	21.5	22.4	25.2	24.5	21.3	20.3
CZ	20.8	19.5	19.5	18.6	19.3	18.8	18.8	19.1	19.8	20.5	20.2	19.7	20.2	18.9	18.6	18.5
DK	47.7	48.1	47.9	48.3	48.5	47.6	46.7	46.7	46.8	47.9	49.7	48.6	47.9	46.8	46.7	46.6
DE	22.9	22.7	22.4	22.9	24.0	24.2	22.5	22.0	22.1	21.6	21.9	22.6	23.5	23.7	23.4	22.6
EE	24.0	22.7	22.9	22.8	21.5	20.1	19.6	20.0	20.2	20.2	20.4	20.6	21.0	20.1	22.5	21.0
IE	27.8	28.2	27.8	27.3	27.3	26.9	25.0	23.9	24.3	25.4	25.8	27.2	26.4	24.3	22.3	22.3
EL <sup>(1)</sup>	19.8	19.8	20.6	22.2	23.1	24.1	22.6	22.1	20.4	20.1	20.9	21.0	21.4	21.0	20.0	20.1
ES	20.3	20.6	20.8	21.5	22.0	22.1	21.5	22.1	21.7	22.6	23.8	24.7	25.0	20.7	18.3	19.6
FR	24.1	25.3	26.0	28.0	28.6	28.1	27.7	27.0	26.7	27.0	27.5	27.6	27.1	26.9	25.3	25.8
IT	27.3	27.4	29.0	30.1	30.2	29.5	29.3	28.6	28.9	28.1	27.7	29.4	29.9	29.3	29.2	28.9
CY	20.4	19.7	19.0	20.6	21.1	23.3	23.8	24.1	25.2	25.2	26.7	27.9	32.5	30.8	26.6	26.8
LV	21.2	20.0	21.4	23.0	21.3	19.7	19.5	19.2	19.7	19.9	20.8	21.8	21.9	21.0	18.1	18.9
LT	20.4	19.5	22.2	22.7	22.5	20.6	19.6	19.6	19.5	19.8	20.3	20.9	21.0	21.1	17.6	16.7
LU	27.3	27.7	29.3	29.2	28.2	29.1	28.8	28.4	27.4	26.6	27.1	25.9	25.8	25.4	26.3	26.3
HU	26.2	26.1	24.3	24.4	25.7	26.5	25.7	25.2	25.4	25.4	24.9	24.8	26.7	26.6	26.9	25.7
MT	20.6	19.1	20.7	19.4	21.2	21.5	23.0	24.1	24.7	26.1	27.4	27.8	28.9	27.8	28.3	27.3
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	25.2	24.7	24.5	24.7
AT	26.5	27.9	29.1	29.1	28.8	28.3	30.1	29.0	28.8	28.4	27.5	27.1	27.6	28.4	27.7	27.4
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	22.9	23.0	20.5	20.7
PT	21.8	22.6	22.4	22.5	23.2	23.1	22.6	23.1	23.1	22.3	23.1	23.8	24.3	24.0	21.9	22.5
RO	19.9	18.6	19.4	19.7	20.0	19.1	17.7	17.4	18.2	18.1	18.2	18.8	19.3	18.7	17.5	18.5
SI	22.2	22.9	22.6	23.3	23.9	23.1	23.1	23.6	23.9	23.9	24.4	24.2	24.0	23.2	22.6	22.7
SK	25.3	23.5	22.3	21.8	21.4	19.9	18.8	18.4	19.1	18.4	18.6	17.5	17.6	17.2	16.2	15.8
FI	31.6	33.4	33.5	33.6	33.3	35.3	32.7	32.8	32.3	31.8	31.9	31.6	31.1	30.9	29.9	29.6
SE	35.7	37.1	37.7	38.3	40.1	39.0	37.2	36.2	36.9	37.4	38.6	39.0	38.0	38.0	38.6	37.6
UK	28.6	28.4	28.8	29.9	30.1	30.5	30.3	29.1	28.4	28.6	29.3	30.0	29.7	31.0	28.0	29.0
NO	32.2	32.8	32.6	31.8	32.2	33.7	33.6	33.2	32.6	33.7	34.4	34.9	34.0	33.3	32.5	33.3
IS	30.8	31.6	31.9	31.7	34.0	34.2	32.5	32.4	33.6	34.8	37.4	38.1	37.5	33.8	30.7	30.8
<b>EU-27 average</b>																
GDP-weighted	25.6	25.9	26.4	27.2	27.7	27.7	26.9	26.3	26.1	26.1	26.5	27.1	27.2	26.8	25.5	25.7
arithmetic	25.3	25.3	25.5	26.0	26.0	25.8	25.3	25.0	25.1	25.2	25.7	26.0	26.4	25.9	24.7	24.6
<b>EA-17 average</b>																
GDP-weighted	24.2	24.6	25.1	26.0	26.5	26.4	25.7	25.2	25.1	24.9	25.3	25.9	26.2	25.5	24.6	24.6
arithmetic	24.5	24.6	24.9	25.3	25.5	25.5	25.1	25.0	24.9	24.8	25.3	25.6	26.0	25.2	24.3	24.3

(1) Data for Greece is provisional for years 2003-2010

For more details see Annex A and B of the Taxation Trends report.

Source: Eurostat (online data code gov\_a\_tax\_ag)

Date of extraction: 13/01/2012

**Table 3: Top statutory tax rate on personal income**  
1995-2012, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
BE	60.6	60.6	60.6	60.6	60.6	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
BG	50.0	50.0	40.0	40.0	40.0	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
CZ	43.0	40.0	40.0	40.0	40.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	32.0	15.0	15.0	15.0	15.0	15.0
DK	65.7	64.7	65.9	64.5	64.2	62.9	62.8	63.0	62.3	62.3	62.3	62.3	62.3	62.3	62.3	55.4	55.4	55.4
DE	57.0	57.0	57.0	55.9	55.9	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
EE	26.0	26.0	26.0	26.0	26.0	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
IE	48.0	48.0	48.0	46.0	46.0	44.0	42.0	42.0	42.0	42.0	42.0	42.0	41.0	41.0	41.0	41.0	41.0	41.0
EL	45.0	45.0	45.0	45.0	45.0	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
ES	56.0	56.0	56.0	56.0	48.0	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
FR	59.1	59.6	57.7	59.0	59.0	59.0	58.3	57.8	54.8	53.4	53.5	45.8	45.8	45.8	45.8	45.8	46.7	46.8
IT	51.0	51.0	51.0	46.0	46.0	45.9	45.9	46.1	46.1	46.1	44.1	44.1	44.9	44.9	44.9	45.2	45.6	47.3
CY	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	38.5
LV	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	23.0	26.0	25.0	25.0
LT	33.0	33.0	33.0	33.0	33.0	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
LU	51.3	51.3	51.3	47.2	47.2	47.2	43.1	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0	42.1	42.1
HU	44.0	44.0	44.0	44.0	44.0	44.0	40.0	40.0	40.0	38.0	38.0	36.0	40.0	40.0	40.0	40.0	20.3	20.3
MT	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
NL	60.0	60.0	60.0	60.0	60.0	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
AT	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
PL	45.0	45.0	44.0	40.0	40.0	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
PT	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	42.0	42.0	42.0	42.0	42.0	45.0	49.0
RO	40.0	40.0	40.0	48.0	40.0	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
SI	50.0	50.0	50.0	50.0	50.0	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
SK	42.0	42.0	42.0	42.0	42.0	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
FI	62.2	61.2	59.5	57.8	55.6	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
SE	61.3	61.4	54.4	56.7	53.6	51.5	53.1	55.5	54.7	56.5	56.6	56.6	56.6	56.4	56.4	56.4	56.4	56.6
UK	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	40.0	50.0	50.0	50.0
NO	41.7	41.7	41.7	41.7	41.5	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
IS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46.1	31.8
EU-27	47.4	47.2	46.5	46.2	45.4	44.8	43.8	43.0	42.3	41.3	40.0	39.4	39.2	37.9	37.2	37.9	37.5	38.1
EA-17	49.0	49.0	48.8	48.0	47.4	47.1	45.9	44.9	43.8	42.4	41.9	41.5	41.0	40.9	40.8	41.6	42.2	43.2

Note: Figures in *italics* represent flat-rate tax; Please refer to endnote 9 for details on the calculation of the rates.

**Table 4: Adjusted top statutory tax rate on corporate income**  
1995-2012, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
BE	40.2	40.2	40.2	40.2	40.2	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
BG	40.0	40.0	40.2	37.0	34.3	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
CZ	41.0	39.0	39.0	35.0	35.0	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
DK	34.0	34.0	34.0	34.0	32.0	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
DE	56.8	56.7	56.7	56.0	51.6	51.6	38.3	38.3	39.6	38.3	38.7	38.7	38.7	29.8	29.8	29.8	29.8	29.8
EE	26.0	26.0	26.0	26.0	26.0	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
IE	40.0	38.0	36.0	32.0	28.0	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
EL	40.0	40.0	40.0	40.0	40.0	40.0	37.5	35.0	35.0	35.0	32.0	29.0	25.0	35.0	35.0	34.0	30.0	30.0
ES	35.0	35.0	35.0	35.0	35.0	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
FR	36.7	36.7	41.7	41.7	40.0	37.8	36.4	35.4	35.4	35.4	35.0	34.4	34.4	34.4	34.4	34.4	34.4	36.1
IT	52.2	53.2	53.2	41.3	41.3	41.3	40.3	40.3	38.3	37.3	37.3	37.3	37.3	31.4	31.4	31.4	31.4	31.4
CY	25.0	25.0	25.0	25.0	25.0	29.0	28.0	28.0	15.0	15.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
LV	25.0	25.0	25.0	25.0	25.0	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
LT	29.0	29.0	29.0	29.0	29.0	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
LU	40.9	40.9	39.3	37.5	37.5	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
HU	19.6	19.6	19.6	19.6	19.6	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
MT	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
NL	35.0	35.0	35.0	35.0	35.0	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
AT	34.0	34.0	34.0	34.0	34.0	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
PL	40.0	40.0	38.0	36.0	34.0	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
PT	39.6	39.6	39.6	37.4	37.4	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
RO	38.0	38.0	38.0	38.0	38.0	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
SI	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0	22.0	21.0	20.0	20.0	20.0
SK	40.0	40.0	40.0	40.0	40.0	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
FI	25.0	28.0	28.0	28.0	28.0	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
SE	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	28.0	26.3	26.3	26.3
UK	33.0	33.0	31.0	31.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	28.0	28.0	26.0	24.0
IS	33.0	33.0	33.0	33.0	30.0	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
NO	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	28.0	28.0	28.0	28.0
EU-27	35.3	35.3	35.2	34.1	33.5	31.9	30.7	29.3	28.3	27.0	25.5	25.3	24.5	24.0	23.9	23.7	23.4	23.5
EA-17	36.8	37.0	37.0	35.8	35.2	34.4	33.0	31.8	30.4	29.6	28.1	27.7	26.8	26.3	26.2	26.2	25.9	26.1

Note: Please refer to endnote 11 for details on the calculation of the rates.

**Table 5: Implicit tax rates on consumption in the European Union**  
1995-2010, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
BE	20.4	21.1	21.3	21.1	22.1	21.8	21.0	21.4	21.5	22.1	22.3	22.4	22.1	21.2	20.8	21.4
BG	17.3	14.5	13.9	19.8	17.4	18.5	17.7	16.6	19.5	22.0	22.8	23.7	23.0	24.9	22.5	22.8
CZ	20.9	20.2	18.7	18.1	19.1	18.8	18.2	18.4	18.8	20.8	21.1	20.3	21.3	20.5	21.0	21.1
DK	30.5	31.6	31.9	32.7	33.7	33.4	33.5	33.7	33.3	33.3	33.9	34.2	33.9	32.6	31.6	31.5
DE	18.8	18.4	18.2	18.5	19.3	19.2	18.9	18.9	19.0	18.5	18.4	18.5	20.1	20.1	20.2	19.8
EE	21.2	19.7	20.4	18.5	17.8	19.5	19.6	19.9	19.8	19.7	22.0	22.7	23.6	21.2	26.2	25.6
IE	24.7	24.5	25.1	25.2	25.5	25.5	23.6	24.5	24.3	25.4	26.0	26.2	25.0	23.0	21.6	21.6
EL <sup>(1)</sup>	:	:	:	:	:	16.5	16.7	16.1	15.5	15.3	15.5	16.0	16.4	15.4	14.5	15.8
ES	14.2	14.5	14.8	15.5	16.0	15.8	15.4	15.5	15.9	16.1	16.7	16.6	15.7	13.9	12.6	14.6
FR	21.7	22.2	22.4	22.1	22.2	21.1	20.4	20.5	20.2	20.4	20.4	20.2	19.9	19.5	19.1	19.3
IT	17.4	17.0	17.3	17.7	17.9	17.8	17.2	17.0	16.5	16.8	16.6	17.2	17.2	16.4	16.1	16.8
CY	13.0	12.6	11.6	11.3	11.1	12.6	14.0	15.0	18.0	19.4	19.7	20.0	20.5	20.4	19.2	18.8
LV	19.4	17.9	18.9	21.1	19.5	18.7	17.4	17.4	18.7	18.5	20.3	20.2	19.7	17.6	17.1	17.3
LT	17.7	16.4	20.4	20.7	19.2	18.0	17.5	17.9	17.0	16.1	16.5	16.7	17.8	17.7	16.5	18.2
LU	21.0	20.8	21.5	21.5	22.4	23.0	22.6	22.6	23.8	25.4	26.3	26.4	27.1	27.3	27.1	27.3
HU	29.6	28.2	26.2	26.6	26.8	27.2	25.4	25.2	25.8	27.2	26.3	25.6	26.5	26.2	27.4	27.2
MT	14.8	14.0	14.8	13.8	14.8	15.6	16.4	17.1	16.7	17.3	19.3	19.4	19.7	19.2	19.3	18.9
NL	23.3	23.4	23.6	23.5	23.9	23.8	24.4	23.9	24.2	24.8	25.0	26.5	26.7	26.9	26.2	27.0
AT	20.6	21.2	22.2	22.3	22.7	22.2	22.1	22.5	22.2	22.1	21.7	21.3	21.6	21.6	21.8	21.4
PL	20.7	20.7	19.7	18.9	19.5	17.8	17.2	17.9	18.3	18.4	19.7	20.5	21.4	21.1	19.0	20.2
PT	18.1	18.6	18.3	19.0	19.0	18.2	18.2	18.7	18.8	18.7	19.6	19.9	19.0	18.1	16.4	17.4
RO	12.6	11.7	12.4	14.2	16.3	17.0	15.6	16.2	17.7	16.4	17.9	17.8	18.0	17.7	16.9	18.9
SI	24.4	23.9	22.7	24.1	24.9	23.3	22.9	23.7	23.8	23.7	23.5	23.7	24.0	23.9	24.0	24.1
SK	26.4	24.6	23.6	23.0	21.4	21.7	18.8	19.0	20.7	21.1	21.8	19.9	20.2	18.7	17.3	17.7
FI	27.6	27.4	29.2	29.0	29.3	28.5	27.6	27.7	28.1	27.7	27.6	27.2	26.5	25.9	25.6	25.2
SE	27.9	27.1	26.9	27.3	27.0	26.3	26.6	26.8	26.9	26.8	27.2	27.2	27.4	27.8	27.7	28.1
UK	19.6	19.6	19.5	19.2	19.4	18.9	18.6	18.5	18.7	18.7	18.1	17.9	17.9	17.8	17.0	18.4
NO	31.0	31.1	31.9	31.6	31.4	31.2	30.6	29.7	28.4	28.8	29.4	30.6	31.1	29.1	28.6	29.1
IS	28.2	28.5	28.2	27.5	28.6	27.1	25.0	25.8	26.3	27.9	29.3	30.6	29.1	26.2	24.2	24.8
<b>EU-27 average (adj.)</b>																
GDP-weighted	19.9	19.9	19.9	20.0	20.4	20.0	19.6	19.6	19.6	19.7	19.7	19.8	20.0	19.6	19.1	19.7
arithmetic	20.8	20.3	20.4	20.8	20.9	20.8	20.3	20.5	20.9	21.2	21.7	21.8	21.9	21.4	20.9	21.3
<b>EA-17 average (adj.)</b>																
GDP-weighted	19.4	19.3	19.4	19.6	20.1	19.7	19.3	19.3	19.2	19.3	19.3	19.5	19.7	19.2	18.7	19.2
arithmetic	20.2	20.0	20.2	20.2	20.4	20.3	20.0	20.2	20.5	20.8	21.3	21.4	21.5	20.8	20.5	20.7

(1) Data for Greece is provisional for years 2003-2010

EU averages are adjusted for missing data.

More details see Annex A and B of the Taxation Trends report.

Source: Commission services

**Table 6: Implicit tax rates on labour in the European Union**  
1995-2010, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
BE	43.6	43.2	43.8	44.0	43.4	43.6	43.3	43.3	43.2	43.8	43.6	42.5	42.5	42.4	41.9	42.5
BG	30.8	31.6	34.3	33.5	34.7	38.1	33.9	33.4	35.6	35.7	33.2	29.7	30.4	27.4	25.7	24.4
CZ	41.4	40.2	40.4	41.0	41.0	41.2	40.8	41.3	41.7	41.5	41.3	41.1	41.7	40.0	37.6	39.0
DK	40.2	40.2	40.7	38.9	40.2	41.0	40.8	38.8	38.1	37.5	37.1	36.9	36.6	36.6	35.2	34.8
DE	38.8	38.3	39.2	39.2	39.0	39.1	38.9	38.7	38.8	37.8	37.5	37.6	37.5	38.0	37.8	37.4
EE	38.6	37.8	37.6	38.9	39.3	37.8	37.3	37.8	36.9	35.8	33.8	33.6	33.9	33.7	35.1	37.0
IE	29.7	29.3	29.3	28.5	28.7	28.5	27.4	26.0	25.0	26.3	25.4	25.3	25.6	24.6	25.2	26.1
EL <sup>(1)</sup>	:	:	:	:	:	34.5	34.6	34.4	34.7	33.6	33.7	33.0	33.9	32.9	29.7	31.3
ES	31.0	31.9	30.4	30.4	30.1	30.5	31.4	32.1	31.6	32.0	32.3	32.9	33.7	32.7	31.7	33.0
FR	41.1	41.4	41.7	42.1	42.3	41.9	41.5	41.1	41.4	41.3	41.7	41.7	41.4	41.5	41.3	41.0
IT	37.8	41.5	43.1	43.1	42.3	41.8	41.9	41.8	41.6	41.5	41.1	40.8	42.2	42.8	42.3	42.6
CY	22.1	20.8	21.1	22.5	21.8	21.6	22.9	22.3	22.8	22.7	24.4	23.9	23.9	24.6	26.2	27.0
LV	39.2	34.6	36.1	37.2	36.9	36.7	36.5	37.8	36.6	36.7	33.2	33.1	31.1	28.4	29.1	32.5
LT	34.5	35.0	38.4	38.3	38.7	41.2	40.2	38.1	36.9	36.0	34.9	33.6	33.1	32.7	32.6	31.7
LU	29.3	29.6	29.3	28.8	29.6	29.9	29.6	28.4	29.2	28.9	30.0	30.4	31.1	31.6	31.6	32.0
HU	42.3	42.1	42.6	41.8	41.9	41.4	40.9	41.2	39.3	38.3	38.4	38.9	41.0	42.3	40.8	39.4
MT	20.1	18.8	20.7	19.3	20.2	21.8	22.1	22.3	21.7	21.8	22.1	21.9	20.9	20.7	20.8	21.7
NL	34.8	33.8	33.0	33.6	34.5	35.0	31.4	31.5	32.0	31.9	32.3	35.1	35.6	36.8	35.9	36.9
AT	38.5	39.4	40.7	40.3	40.5	40.1	40.6	40.8	41.0	41.1	40.8	40.9	41.0	41.3	40.3	40.5
PL	36.8	36.3	35.9	35.6	35.8	33.6	33.2	32.4	32.7	32.7	33.8	35.4	34.0	32.5	30.9	30.1
PT	22.3	21.9	21.8	21.6	22.0	22.3	22.8	22.8	22.9	22.3	22.4	23.1	23.7	23.5	23.4	23.4
RO	31.6	29.8	31.4	31.7	37.6	33.6	31.2	31.2	29.7	29.1	28.1	30.1	30.2	27.3	28.6	27.4
SI	38.5	36.7	36.9	37.5	37.8	37.6	37.5	37.7	37.8	37.6	37.6	37.3	35.9	35.9	35.1	35.0
SK	38.5	39.4	38.3	38.0	37.4	36.3	37.1	36.7	36.1	34.5	32.9	30.5	31.1	33.2	31.4	32.0
FI	44.2	45.3	43.5	43.8	43.3	44.0	44.1	43.8	42.5	41.6	41.6	41.6	41.3	41.2	40.1	39.3
SE	46.8	48.0	48.4	49.3	48.5	46.8	45.5	43.8	43.5	43.5	43.6	42.9	41.2	41.2	39.3	39.0
UK	25.9	25.0	24.5	25.3	25.6	25.9	25.7	24.7	24.8	25.5	26.2	26.5	26.8	26.9	25.7	25.7
NO	36.7	37.0	37.3	37.3	37.1	37.1	37.2	37.5	37.7	37.8	37.1	36.6	36.1	35.8	35.8	36.1
IS	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>EU-27 average (adj.)</b>																
GDP-weighted	36.8	37.0	37.0	37.1	37.0	36.7	36.4	36.0	36.1	35.9	35.9	36.0	36.2	36.5	36.0	36.0
arithmetic	35.3	35.0	35.5	35.5	35.8	35.8	35.3	35.0	34.7	34.5	34.2	34.1	34.1	33.8	33.2	33.4
<b>EA-17 average (adj.)</b>																
GDP-weighted	38.1	38.5	39.0	39.1	38.9	38.8	38.5	38.3	38.2	37.9	37.8	37.9	38.2	38.4	37.9	38.1
arithmetic	34.3	34.3	34.4	34.5	34.5	34.5	34.4	34.2	34.1	33.8	33.7	33.7	33.8	34.0	33.5	34.0

(1) Data for Greece is provisional for years 2003-2010

EU averages are adjusted for missing data.

More details see Annex A and B of the Taxation Trends report.

Source: Commission services

Table 7: Implicit tax rates on capital in the European Union

1995-2010, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
BE	25.5	26.9	28.2	30.3	31.2	29.5	29.4	30.5	31.4	32.5	32.5	32.8	31.1	31.9	29.5	29.5
BG	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
CZ	22.4	19.0	21.4	18.2	19.3	18.7	19.6	21.3	22.1	21.8	20.4	20.0	20.2	18.5	18.0	16.7
DK	29.9	30.9	31.7	38.7	38.6	36.0	31.0	30.8	36.9	45.9	49.9	44.5	46.2	42.8	39.0	:
DE	21.3	23.6	22.5	23.6	27.0	27.0	20.7	19.3	19.5	19.7	20.4	21.8	22.4	21.6	21.4	20.7
EE	:	:	:	:	:	5.8	4.8	6.3	7.7	8.0	7.7	7.9	8.4	10.0	14.0	9.1
IE	:	:	:	:	:	:	:	14.7	16.8	17.9	19.5	21.8	19.4	17.2	15.6	14.0
EL <sup>(1)</sup>	:	:	:	:	:	:	:	:	:	:	17.9	17.3	18.4	18.8	18.3	16.5
ES	:	:	:	:	:	30.8	29.3	31.1	31.3	33.9	37.5	41.8	44.5	33.2	28.4	:
FR	32.2	35.1	35.8	35.7	38.2	37.8	38.0	37.0	36.1	37.3	38.3	40.3	38.9	37.9	35.4	37.2
IT	27.3	27.8	31.4	28.9	30.1	29.5	28.8	28.8	31.4	29.7	29.3	33.8	36.0	35.7	38.4	34.9
CY	18.0	18.7	18.7	22.1	23.7	24.7	23.3	24.0	24.1	24.3	27.2	29.9	41.0	32.5	29.8	31.1
LV	20.5	15.7	17.6	22.2	19.1	11.5	12.0	9.9	8.3	8.4	9.8	11.1	14.6	17.3	9.8	7.4
LT	12.7	10.5	10.3	10.1	9.5	7.1	5.8	5.6	7.0	8.4	9.0	11.4	11.1	12.5	11.0	6.8
LU	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
HU	14.9	15.5	13.9	14.7	16.0	18.5	18.2	17.1	18.0	17.2	17.1	16.8	20.0	19.5	20.7	17.5
MT	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
NL	21.0	23.1	22.1	22.1	22.0	20.0	21.0	22.9	19.8	19.3	17.1	16.2	14.8	15.6	14.4	12.5
AT	26.6	29.3	29.2	29.5	27.9	27.2	35.1	28.8	27.5	26.7	24.2	23.8	25.1	26.4	25.6	24.1
PL	20.9	21.3	21.7	20.3	21.8	20.5	20.7	22.5	20.7	19.1	20.7	21.2	23.4	22.6	20.2	20.5
PT	21.5	24.0	26.4	26.8	29.0	31.6	30.5	32.6	32.6	28.3	30.0	31.5	33.6	37.6	32.8	30.7
RO	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
SI	13.3	16.1	15.0	16.0	16.3	17.2	18.0	18.0	17.6	19.3	23.1	23.0	24.8	22.9	21.3	22.5
SK	35.0	33.0	28.1	27.8	26.3	22.9	21.6	22.4	22.3	20.0	20.3	19.1	18.4	17.7	18.1	15.9
FI	31.1	33.6	33.8	35.1	34.6	38.1	27.3	29.6	28.1	28.2	28.8	26.4	27.9	28.9	29.0	28.4
SE	19.9	26.8	29.5	29.9	35.5	42.7	33.5	29.1	28.9	27.6	33.5	28.8	33.5	25.9	32.3	34.9
UK	34.3	33.9	35.9	37.9	40.8	43.3	43.9	40.1	35.9	37.1	39.3	42.1	41.2	44.3	36.9	:
NO	38.6	39.3	37.4	34.8	39.3	42.2	42.7	42.8	39.3	41.5	41.9	43.3	42.3	44.0	44.9	44.9
IS	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>EU-27 average (adj.)</b>																
GDP-weighted	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
arithmetic	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>EA-17 average (adj.)</b>																
GDP-weighted	25.7	27.7	28.1	28.1	29.9	29.6	27.5	27.2	27.4	27.6	28.3	30.4	30.9	29.2	28.3	27.5
arithmetic	22.8	24.0	24.0	24.5	25.0	25.0	24.0	24.3	24.3	24.2	24.9	25.8	27.0	25.9	24.8	23.7
<b>EU-25 average (adj.)</b>																
GDP-weighted	26.6	28.3	29.1	29.6	31.7	32.1	30.3	29.3	28.7	29.2	30.3	32.1	32.5	31.1	29.3	28.8
arithmetic	22.5	23.2	23.6	24.3	25.0	24.9	23.7	23.5	23.6	23.9	24.9	25.4	26.7	25.7	24.4	23.3

(1) Data for Greece is provisional for years 2003-2010

EU averages are adjusted for missing data.

More details see Annex A and B of the Taxation Trends report.

Source: Commission services

**Table 8: Nominal implicit tax rate on energy (energy tax revenues in relation to final energy consumption) (1)**

1995-2009, Euro per tons of oil equivalent

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
BE	96.2	94.4	95.9	95.8	97.3	96.7	95.8	101.4	101.6	114.1	122.2	121.7	128.9	114.9	125.2
BG	14.6	6.4	11.8	24.5	31.3	39.8	42.3	39.8	49.9	60.2	61.4	64.2	91.0	107.6	108.6
CZ	37.3	39.8	40.5	44.2	52.0	53.4	62.4	72.0	71.9	81.2	96.0	102.7	113.7	132.0	130.6
DK	199.6	212.5	217.1	247.9	283.3	299.2	314.1	324.5	324.3	322.8	314.3	309.8	309.9	317.5	330.9
DE	169.6	152.1	148.8	149.2	175.8	191.8	201.5	211.6	216.7	209.1	202.4	200.5	209.9	203.8	215.4
EE	6.3	12.9	18.2	29.9	29.9	31.4	41.9	44.5	48.7	61.9	75.1	84.1	93.8	104.0	127.5
IE	112.0	120.8	139.3	140.2	144.5	140.4	126.3	150.1	154.3	171.6	170.1	169.3	174.1	174.5	198.3
EL <sup>(2)</sup>	159.0	162.1	157.2	138.8	132.9	117.3	118.0	111.0	111.0	115.3	115.6	114.7	124.9	126.1	135.5
ES	127.7	134.4	128.7	138.5	143.9	138.0	134.7	142.8	142.2	141.2	140.7	146.4	147.8	147.9	154.2
FR	163.3	162.6	165.4	167.6	170.9	166.5	153.0	170.4	165.9	171.8	170.6	175.8	176.7	173.5	178.8
IT	235.3	258.3	268.8	257.4	261.4	245.3	239.9	235.7	242.0	233.1	233.1	242.7	244.8	232.6	259.4
CY	25.6	26.2	25.6	29.4	31.9	43.2	61.3	64.6	125.8	145.6	145.4	146.0	147.2	137.8	142.1
LV	10.1	18.1	26.6	44.6	41.4	48.2	43.1	48.2	52.0	61.1	72.4	76.3	83.1	92.2	97.1
LT	12.3	16.4	25.0	38.7	54.3	57.9	64.5	75.3	79.4	77.3	81.1	82.6	91.7	101.6	116.4
LU	142.8	140.3	144.1	153.2	160.0	167.5	164.8	170.4	175.0	184.5	192.7	194.7	204.5	210.2	210.1
HU	57.0	51.8	60.8	75.3	77.6	77.2	80.5	92.9	90.2	89.6	103.2	104.4	118.7	121.4	112.6
MT	67.5	82.4	100.9	180.2	188.2	161.4	149.3	152.5	123.2	114.1	137.9	154.1	220.8	176.0	195.5
NL	111.8	111.1	126.7	131.1	145.5	153.5	158.7	162.5	167.8	179.0	195.4	213.9	206.7	224.8	231.9
AT	121.0	115.3	134.4	127.3	132.8	138.8	145.3	150.5	150.4	161.2	153.9	152.7	162.4	166.8	169.5
PL	20.9	25.8	27.7	37.3	47.7	58.7	66.5	77.1	72.3	74.5	95.3	101.5	115.5	127.6	106.8
PT	165.2	163.4	154.7	160.3	151.0	111.4	134.5	157.5	167.9	166.0	165.4	169.8	175.5	173.4	175.3
RO	15.0	13.6	25.3	36.0	55.9	58.2	38.0	36.9	44.0	53.9	59.4	66.9	87.5	80.1	86.1
SI	122.4	123.7	137.9	174.4	153.9	118.5	135.9	144.5	141.4	145.2	145.5	147.4	165.3	167.7	226.8
SK	28.4	27.6	30.3	30.6	31.2	39.7	35.3	42.2	56.5	69.0	71.1	77.9	89.8	100.7	100.7
FI	97.7	95.8	108.2	105.8	112.0	109.8	112.0	112.7	110.7	111.8	114.8	111.2	110.0	124.2	129.1
SE	133.6	163.4	162.6	166.8	171.0	179.9	176.5	191.0	202.4	207.1	211.4	217.9	219.4	220.8	210.0
UK	143.2	148.3	186.4	212.1	226.4	249.2	238.8	247.6	227.4	237.8	233.5	238.7	252.8	220.3	220.9
NO	131.4	133.4	148.6	127.6	136.0	155.3	158.6	166.4	160.0	142.7	161.0	170.2	177.6	180.5	182.9
IS	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>EU-27 average (adj.)</b>															
GDP-weighted	156.9	158.0	165.9	170.3	182.3	187.0	184.4	192.4	190.3	191.5	189.8	193.4	198.8	190.3	198.5
base-weighted	138.3	138.7	146.9	153.3	165.8	170.1	168.5	176.5	175.7	177.4	177.9	181.6	187.9	183.0	190.0
arithmetic	96.1	99.2	106.3	116.2	122.4	122.0	123.5	130.7	133.9	139.3	143.7	147.7	158.1	158.5	166.5
<b>EA-17 average (adj.)</b>															
GDP-weighted	164.2	163.7	167.0	166.2	177.0	176.8	176.1	183.7	185.5	184.5	183.1	186.7	190.4	186.8	198.3
base-weighted	159.8	157.7	160.6	160.6	171.6	171.0	170.4	178.2	180.8	180.5	179.7	183.4	186.9	184.2	195.7
arithmetic	114.8	116.7	122.6	130.0	133.1	127.7	129.9	136.8	141.2	146.7	150.1	154.3	163.8	162.3	175.0

(1) Energy taxes in Euro per tons of oil equivalent (TOE), base year: 2000

(2) Data for Greece is provisional for years 2003-2010

More details see Annex A and B of the Taxation Trends report.

Source: Commission services



**Table 9: Real implicit tax rate on energy (energy tax revenues in relation to final energy consumption)(1)**

1995-2009, Euro per tons of oil equivalent, deflated with cumulative % change in final demand deflator (2000=100)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
BE	98.5	97.9	101.0	100.1	100.7	96.7	94.1	98.4	97.2	106.7	111.3	107.6	110.8	95.6	105.2
BG	19.4	10.0	14.2	26.4	32.7	39.8	40.0	36.0	44.9	52.5	50.2	51.4	66.8	73.7	73.3
CZ	48.9	48.0	46.7	47.2	55.7	53.4	57.6	59.3	61.4	67.0	73.3	73.6	77.5	77.2	80.7
DK	215.7	227.1	231.5	261.0	290.2	299.2	306.8	310.8	306.8	301.9	290.1	280.8	277.1	275.7	283.2
DE	168.9	153.0	152.0	152.0	177.2	191.8	197.8	205.3	206.9	197.3	187.9	184.3	190.1	181.6	191.8
EE	9.5	16.0	21.1	32.5	30.9	31.4	39.5	41.3	44.4	54.7	63.8	67.9	70.2	71.7	88.7
IE	137.7	141.7	149.5	152.1	151.8	140.4	120.9	136.0	134.3	146.7	142.9	138.8	138.3	134.4	159.7
EL <sup>(2)</sup>	187.9	178.6	166.1	150.1	138.3	117.3	116.3	106.6	103.2	104.1	101.0	96.9	102.0	98.7	105.4
ES	143.4	144.2	138.7	147.6	149.3	138.0	130.2	134.2	129.5	124.2	119.5	120.1	117.5	113.5	119.7
FR	170.6	166.3	170.7	172.0	175.0	166.5	150.0	165.3	158.0	160.1	156.2	157.7	155.3	148.2	153.6
IT	295.4	286.5	287.2	272.2	270.5	245.3	233.8	223.4	223.2	209.5	205.0	208.0	205.3	189.1	210.9
CY	29.9	29.7	28.0	31.5	33.4	43.2	60.2	61.9	117.5	133.4	129.0	126.5	124.5	111.5	114.8
LV	17.4	27.1	34.6	55.4	47.9	48.2	42.5	48.5	55.3	62.8	71.5	71.1	70.9	67.9	69.6
LT	23.0	25.3	31.5	45.6	61.6	57.9	61.1	69.1	73.9	72.1	73.9	71.9	75.4	75.3	82.6
LU	152.0	150.3	156.9	164.4	166.4	167.5	161.6	166.2	167.0	171.9	174.7	172.2	177.0	176.9	175.0
HU	72.4	62.9	68.4	84.6	83.9	77.2	72.6	75.0	72.9	68.1	74.6	77.7	78.6	76.4	76.2
MT	82.0	99.3	111.3	192.0	193.9	161.4	145.3	147.5	123.2	112.2	132.6	144.8	204.0	157.1	171.4
NL	119.9	119.1	137.2	139.7	151.1	153.5	151.9	151.1	152.4	161.0	172.2	184.5	175.1	188.4	195.3
AT	124.1	118.4	139.4	131.7	135.9	138.8	142.8	146.8	144.5	151.9	141.3	137.3	142.5	143.4	144.9
PL	29.0	32.6	33.1	42.5	55.4	58.7	58.7	69.2	73.7	75.9	84.5	86.1	92.9	91.4	91.9
PT	185.5	178.1	166.1	170.8	156.3	111.4	130.0	148.0	153.3	147.8	143.4	142.8	143.3	138.0	143.0
RO	19.9	18.2	30.0	36.1	63.1	58.2	36.9	35.7	44.3	51.8	47.8	50.0	59.1	54.2	64.7
SI	134.4	135.9	147.0	178.5	154.9	118.5	133.3	136.6	131.6	134.2	131.7	130.3	140.4	135.1	183.5
SK	36.5	34.2	34.1	33.8	35.0	39.7	33.9	38.9	47.5	52.2	50.5	50.9	51.9	51.5	49.6
FI	104.0	103.3	115.6	112.7	116.9	109.8	109.3	107.8	106.4	107.0	109.0	104.1	101.4	110.0	112.5
SE	155.3	171.8	171.2	180.2	179.9	179.9	189.3	199.7	207.4	210.5	216.3	219.6	218.1	221.3	228.3
UK	213.6	209.9	219.2	239.2	245.8	249.2	241.1	250.8	249.1	250.7	242.2	240.4	249.3	244.3	270.2
NO	149.7	148.5	158.0	139.8	143.4	155.3	154.0	148.7	148.0	137.0	146.3	152.6	156.7	157.8	165.6
IS	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
<b>EU-27 average (adj.)</b>															
GDP-weighted	178.1	173.4	177.7	180.5	189.4	187.0	181.7	187.0	184.9	182.2	176.7	175.9	176.9	168.4	179.3
base-weighted	159.7	154.0	157.8	162.7	172.6	170.1	165.6	170.8	170.0	168.0	164.3	163.8	165.3	160.0	170.9
arithmetic	110.9	110.6	114.9	124.1	127.9	122.0	120.7	124.8	127.0	129.2	129.5	129.5	133.9	129.7	138.7
<b>EA-17 average (adj.)</b>															
GDP-weighted	178.2	172.2	174.9	173.0	181.4	176.8	172.0	176.2	174.1	169.7	164.8	164.5	164.3	157.2	167.3
base-weighted	174.4	165.9	168.4	167.3	176.0	171.0	166.4	170.9	169.7	166.1	161.8	161.7	161.2	154.9	165.1
arithmetic	128.2	126.6	130.7	137.3	137.5	127.7	126.5	130.3	131.8	133.8	133.6	133.8	138.2	132.0	142.7

(1) Energy taxes in Euro per tons of oil equivalent (TOE), base year: 2000

(2) Data for Greece is provisional for years 2003-2010

More details see Annex A and B of the Taxation Trends report.

Source: Commission services