Annex A

Tables

Table Tot_G: Total Taxes (including SSC) as % of GDP

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

EU-27 averages																	
weighted	-	-	-	-	40.8	40.6	39.7	39.0	39.0	38.9	39.2	39.7	39.8	-	-0.8		
arithmetic	-	-	-	-	37.4	37.2	36.6	36.3	36.4	36.4	36.9	37.0	37.5	-	0.4		

EA-16 averages																	
weighted	39.8	40.7	41.1	41.0	41.5	41.2	40.3	39.8	39.8	39.5	39.6	40.3	40.4	0.7	-0.7		
arithmetic	36.9	37.3	37.5	37.5	37.8	37.9	37.6	37.4	37.4	37.2	37.6	37.7	38.2	2.1	0.7		

EU-25 averages																	
weighted	39.5	40.2	40.4	40.4	40.9	40.6	39.8	39.1	39.1	39.0	39.3	39.9	39.9	0.4	-0.7		
arithmetic	37.4	37.4	37.7	37.8	37.9	37.6	37.1	36.9	36.9	36.9	37.3	37.5	38.0	0.6	0.4		

Convergence indicators																	
St.dev/mean	15.7	16.9	16.3	16.5	16.0	16.1	16.2	15.8	15.5	15.6	15.5	14.5	13.8	-1.9	-2.3		
Max-min	22.1	25.0	25.1	26.0	24.5	23.7	21.4	19.8	20.6	21.7	23.0	21.0	19.3	-2.9	-4.4		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table Tot_G: Total Taxes (excluding SSC) as % of GDP

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

EU-27 averages																	
weighted	-	-	-	-	27.9	27.8	27.0	26.5	26.3	26.2	26.6	27.2	27.4	-	-0.5		
arithmetic	-	-	-	-	26.2	25.9	25.4	25.2	25.2	25.3	25.8	26.1	26.6	-	0.7		

EA-16 averages																	
weighted	24.3	24.9	25.4	26.2	26.7	26.7	25.9	25.5	25.3	25.1	25.4	26.1	26.4	2.2	-0.2		
arithmetic	24.6	24.9	25.2	25.6	25.9	26.1	25.6	25.5	25.4	25.3	25.7	26.0	26.5	2.6	0.7		

EU-25 averages																	
weighted	25.7	26.2	26.6	27.4	27.9	27.9	27.1	26.5	26.3	26.3	26.7	27.3	27.5	1.8	-0.4		
arithmetic	25.8	25.9	26.2	26.5	26.6	26.4	25.8	25.7	25.6	25.7	26.2	26.5	26.9	1.1	0.5		

Convergence indicators																	
St.dev/mean	23.4	24.7	24.2	23.8	23.6	23.8	23.8	23.5	23.3	24.0	24.3	23.0	22.2	-1.2	-1.6		
Max-min	28.0	29.0	29.1	29.0	28.4	28.3	28.9	29.3	28.6	29.8	31.5	30.9	30.0	2.0	1.7		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table Tot_T: Total Taxes (excluding SSC) as % of Total Taxation

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	67.3	67.8	68.4	68.7	68.7	69.2	68.7	68.2	68.1	68.9	69.5	69.6	69.1	1.8	-0.1	13	101 748
BG	-	-	-	-	67.4	66.2	67.5	68.0	67.2	68.2	69.7	73.7	74.7	-	8.5	7	7 388
CZ	60.4	59.0	58.4	57.9	58.8	58.1	58.2	57.3	57.9	57.1	56.6	55.7	55.8	-4.6	-2.3	27	26 162
DK	97.8	97.8	97.9	97.9	96.7	96.4	96.4	97.5	97.5	97.6	97.8	97.9	98.0	0.1	1.6	1	107 999
DE	57.7	57.2	56.5	57.4	58.8	59.6	58.2	57.7	57.5	57.4	58.0	59.5	61.5	3.8	1.9	25	588 320
EE	66.1	66.1	66.9	67.1	66.0	64.7	64.7	64.6	65.6	66.1	66.5	67.1	66.7	0.5	1.9	16	3 366
IE	85.0	86.2	86.7	87.0	86.5	86.0	84.8	84.5	84.7	84.7	84.7	85.1	84.1	-0.9	-1.9	2	50 067
EL	67.9	67.2	67.5	68.4	69.5	69.7	68.1	65.6	63.5	64.3	64.8	64.8	63.7	-4.2	-6.0	23	46 601
ES	64.0	63.8	64.0	64.0	64.5	64.5	63.7	64.2	64.0	64.8	66.0	66.8	67.1	3.2	2.6	15	261 642
FR	56.5	57.6	58.9	63.5	63.7	63.5	63.2	62.5	61.9	62.5	62.7	62.7	62.4	5.9	-1.1	24	511 242
IT	68.5	65.9	66.7	71.3	71.4	71.1	71.2	70.3	70.2	69.6	68.9	70.2	69.9	1.4	-1.3	12	464 149
CY	75.6	74.0	73.0	75.2	76.3	78.2	78.1	78.5	78.8	77.0	76.8	78.6	81.6	6.0	3.4	5	5 320
LV	63.9	64.8	66.8	68.1	66.7	66.5	67.7	67.2	68.9	69.5	71.1	71.2	71.4	7.5	5.0	10	4 595
LT	74.0	71.8	72.7	71.7	71.0	68.9	68.8	69.6	69.7	70.3	71.4	71.4	71.2	-2.8	2.3	11	6 051
LU	73.5	73.8	74.5	74.2	73.7	74.3	72.5	72.3	71.8	71.3	72.1	72.3	72.2	-1.3	-2.0	9	9 626
HU	64.1	65.3	63.4	63.9	66.1	66.6	66.5	66.2	66.8	67.4	66.5	66.4	65.9	1.8	-0.7	19	26 516
MT	77.2	75.1	75.4	76.1	77.5	77.4	77.1	79.3	79.3	80.1	81.1	81.7	82.9	5.8	5.6	3	1 567
NL	60.5	62.1	62.0	62.0	61.5	61.4	64.3	64.8	63.1	62.9	65.5	64.0	65.2	4.7	3.9	21	144 084
AT	64.0	65.1	65.9	66.0	65.8	65.8	67.1	66.6	66.3	66.1	65.5	65.4	66.2	2.2	0.5	18	75 485
PL	69.5	68.8	67.9	67.1	60.7	60.3	58.4	60.4	60.3	60.8	62.4	63.9	65.4	-4.1	5.2	20	70 366
PT	69.8	70.4	69.7	69.9	70.4	69.9	69.1	69.0	68.3	67.4	67.6	68.3	68.2	-1.5	-1.7	14	40 909
RO	-	-	-	68.2	64.5	63.3	61.7	61.8	65.8	66.2	65.3	65.8	66.4	-	3.1	17	24 172
SI	57.0	60.5	61.4	62.0	63.0	61.9	61.5	62.4	62.8	62.8	63.2	63.4	64.0	7.0	2.1	22	8 430
SK	62.7	59.6	59.8	59.5	60.4	58.5	56.9	56.0	58.3	58.7	59.8	60.1	60.2	-2.5	1.7	26	9 715
FI	69.2	71.1	72.4	72.7	72.5	74.8	73.1	73.4	73.3	73.2	72.7	72.1	72.3	3.1	-2.5	8	55 829
SE	74.4	73.7	74.4	74.7	77.9	74.5	72.5	71.9	72.9	73.6	74.3	75.3	74.7	0.3	0.3	6	119 402
UK	82.5	82.7	82.5	83.2	83.1	83.2	83.1	83.1	81.9	81.3	81.3	81.7	81.6	-0.9	-1.6	4	607 721
NO	*76.6*	*77.4*	*77.3*	*75.6*	*76.1*	*79.1*	*78.5*	*77.1*	*76.9*	*78.3*	*79.6*	*80.2*	*79.2*	*2.6*	*0.2*		*98 173*

EU-27 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	-	-	-	-	68.3	68.6	68.1	67.8	67.3	67.5	67.9	68.5	68.8	-	0.2		
arithmetic	-	-	-	-	69.7	69.4	69.0	69.0	69.1	69.3	69.7	70.2	70.5	-	1.1		

EA-16 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	61.1	61.2	61.6	63.9	64.4	64.7	64.3	63.9	63.6	63.7	64.1	64.8	65.4	4.3	0.7		
arithmetic	67.3	67.3	67.7	68.6	69.0	69.1	68.6	68.5	68.2	68.2	68.7	69.0	69.4	2.5	0.2		

EU-25 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	65.0	65.1	65.8	67.8	68.3	68.6	68.2	67.8	67.3	67.5	67.9	68.5	68.8	3.8	0.2		
arithmetic	69.2	69.1	69.3	70.0	70.1	69.8	69.4	69.3	69.3	69.4	69.9	70.2	70.5	1.3	0.7		

Convergence indicators

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
St.dev/mean	14.7	14.4	14.3	13.4	13.0	13.2	13.2	13.6	13.5	13.3	13.0	13.1	13.0	-1.7	-0.2		
Max-min	41.3	40.6	41.4	40.5	38.0	38.3	39.6	41.5	40.0	40.5	41.2	42.2	42.2	0.9	3.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.1_G: Indirect Taxes as % of GDP: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	12.9	13.4	13.6	13.5	13.9	13.8	13.3	13.3	13.4	13.6	13.7	13.8	13.5	0.6	-0.3	15	45 069
BG	-	-	-	-	13.7	15.0	14.6	14.4	15.8	17.5	18.7	19.4	18.9	-	3.9	2	5 452
CZ	12.3	12.1	11.5	11.0	11.5	11.3	11.0	10.8	11.1	11.8	11.8	11.3	11.3	-1.0	-0.1	27	14 320
DK	17.0	17.4	17.6	18.3	18.3	17.2	17.4	17.5	17.4	17.6	18.0	18.1	18.0	1.0	0.8	3	40 854
DE	12.0	11.9	11.9	12.0	12.6	12.5	12.2	12.1	12.2	12.0	12.1	12.4	12.9	0.9	0.4	18	313 280
EE	13.2	13.4	13.7	12.5	11.8	12.4	12.4	12.5	12.2	12.3	13.5	13.8	14.2	1.0	1.8	13	2 170
IE	14.5	14.5	14.1	13.8	13.7	13.7	12.5	12.4	12.6	13.2	13.7	14.2	13.5	-1.1	-0.2	14	25 673
EL	12.8	13.2	13.3	13.5	14.1	14.2	13.8	13.3	12.5	11.9	11.8	12.3	12.3	-0.5	-1.8	23	28 133
ES	10.7	10.7	11.0	11.5	12.0	11.9	11.5	11.6	11.9	12.2	12.6	12.7	12.0	1.4	0.1	25	126 344
FR	16.0	16.6	16.6	16.4	16.4	15.8	15.4	15.4	15.3	15.5	15.6	15.5	15.3	-0.7	-0.5	7	289 719
IT	12.4	12.2	12.7	15.6	15.3	15.2	14.7	14.7	14.3	14.3	14.5	15.1	15.0	2.6	-0.2	9	230 189
CY	11.4	11.0	10.2	11.1	10.7	12.4	13.0	13.3	16.4	17.0	17.1	17.9	20.0	8.6	7.5	1	3 126
LV	14.1	13.0	13.9	15.0	13.7	12.3	11.8	11.2	12.1	11.9	12.7	13.2	12.6	-1.5	0.2	22	2 653
LT	12.4	11.9	13.7	13.9	13.7	12.6	12.2	12.4	11.7	11.2	11.4	11.4	12.0	-0.4	-0.5	24	3 425
LU	11.8	11.8	12.8	13.1	13.3	14.0	13.6	13.0	12.6	13.4	13.3	12.7	12.9	1.1	-1.1	19	4 690
HU	17.8	17.1	15.6	15.8	16.3	16.1	15.3	15.0	15.6	16.3	15.8	15.3	16.0	-1.8	-0.1	5	16 165
MT	12.3	11.7	12.4	11.4	12.4	12.6	13.3	13.6	12.9	14.9	15.4	15.3	15.2	2.8	2.6	8	825
NL	11.8	12.0	12.2	12.3	12.7	12.5	12.9	12.7	12.7	12.9	12.9	13.1	13.1	1.3	0.6	17	74 230
AT	14.8	15.2	15.7	15.6	15.7	15.3	15.7	15.3	15.4	15.3	15.1	14.8	14.4	-0.4	-0.9	12	38 988
PL	14.2	14.4	13.9	13.1	13.6	12.6	12.5	13.2	13.2	13.1	13.9	14.5	14.5	0.3	1.9	11	44 802
PT	13.9	14.0	13.8	14.3	14.6	14.1	14.0	14.5	15.1	14.4	15.3	15.7	15.3	1.4	1.3	6	24 990
RO	-	-	-	11.3	12.3	12.2	11.4	11.6	12.3	11.7	12.9	12.7	12.8	-	0.5	21	15 805
SI	15.5	15.7	15.3	16.0	16.6	15.8	15.6	15.9	16.0	15.8	15.8	15.2	15.0	-0.5	-0.8	10	5 163
SK	14.5	13.8	13.1	12.8	12.4	12.5	11.4	11.6	12.1	12.5	12.8	11.6	11.6	-2.9	-0.9	26	6 359
FI	14.2	14.3	14.9	14.5	14.5	13.9	13.4	13.7	14.2	14.0	14.1	13.8	13.3	-0.9	-0.7	16	23 836
SE	15.9	16.4	16.7	17.4	18.5	16.5	16.6	16.8	16.9	16.7	16.9	17.0	17.0	1.1	0.5	4	56 416
UK	13.4	13.5	13.6	13.5	13.8	13.9	13.5	13.4	13.2	13.2	13.0	13.0	12.9	-0.6	-1.0	20	263 384
NO	*16.0*	*15.9*	*15.8*	*15.9*	*15.3*	*13.6*	*13.4*	*13.4*	*13.0*	*12.8*	*12.2*	*12.3*	*12.6*	*-3.4*	*-1.0*		*35 777*
EU-27 averages																	
weighted	-	-	-	-	14.2	14.0	13.6	13.6	13.6	13.6	13.7	13.9	13.8	-	-0.2		
arithmetic	-	-	-	-	14.0	13.8	13.5	13.5	13.7	13.9	14.2	14.3	14.3	-	0.5		
EA-16 averages																	
weighted	13.1	13.2	13.3	13.9	14.1	13.9	13.5	13.5	13.5	13.5	13.7	13.9	13.8	0.8	-0.1		
arithmetic	13.2	13.3	13.3	13.6	13.8	13.8	13.5	13.5	13.7	13.9	14.1	14.1	14.1	1.1	0.4		
EU-25 averages																	
weighted	13.3	13.4	13.5	14.0	14.2	14.0	13.7	13.6	13.6	13.6	13.7	13.9	13.8	0.5	-0.2		
arithmetic	13.7	13.6	13.7	13.9	14.1	13.8	13.5	13.6	13.7	13.9	14.1	14.1	14.1	0.5	0.3		
Convergence indicators																	
St.dev/mean	13.6	14.2	13.3	14.3	13.8	11.4	12.2	12.5	13.3	14.3	14.1	15.0	16.0	2.4	4.6		
Max-min	7.2	6.7	7.4	7.4	7.8	5.9	6.4	6.7	6.3	6.4	7.3	8.1	8.7	1.5	2.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table A.1_T: Indirect Taxes as % of Total Taxation: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	29.4	30.1	30.3	29.8	30.6	30.4	29.4	29.4	29.8	30.2	30.4	31.0	30.6	1.2	0.2	26	45 069
BG	-	-	-	-	44.7	46.1	47.1	48.5	49.1	53.0	54.9	58.4	55.1	-	9.1	1	5 452
CZ	33.9	34.9	33.0	32.9	33.9	33.5	32.3	31.1	31.0	31.5	31.8	30.6	30.5	-3.3	-2.9	27	14 320
DK	34.9	35.3	35.9	37.2	36.5	34.9	35.9	36.6	36.2	35.9	35.3	36.5	37.1	2.2	2.2	15	40 854
DE	30.2	29.3	29.3	29.4	30.2	29.9	30.6	30.5	30.7	31.1	31.3	31.6	32.7	2.6	2.9	23	313 280
EE	36.2	39.1	40.0	36.7	36.0	39.7	40.9	40.3	39.4	40.1	43.7	44.0	43.0	6.8	3.2	6	2 170
IE	43.9	43.7	43.4	43.4	43.0	43.3	41.9	43.6	43.5	43.6	44.6	44.0	43.1	-0.7	-0.1	5	25 673
EL	44.1	44.8	43.6	41.4	42.4	40.9	41.5	39.5	38.6	38.2	37.5	39.2	38.4	-5.6	-2.5	14	28 133
ES	32.6	32.4	33.1	34.9	35.8	35.2	34.4	34.2	34.9	35.3	35.2	34.8	32.4	-0.2	-2.8	24	126 344
FR	37.6	37.7	37.5	37.4	36.5	35.9	35.1	35.7	35.6	36.0	35.9	35.3	35.4	-2.2	-0.5	16	289 719
IT	31.0	29.2	29.0	36.8	36.1	36.4	35.4	35.9	34.6	35.3	35.8	36.0	34.6	3.6	-1.7	20	230 189
CY	42.7	41.8	39.4	39.9	38.1	41.5	41.9	42.7	49.6	51.0	48.1	49.0	47.9	5.3	6.5	2	3 126
LV	42.4	42.2	43.3	44.4	42.7	41.8	41.3	39.7	42.4	41.8	43.9	43.3	41.2	-1.2	-0.5	9	2 653
LT	43.5	42.4	44.1	43.4	43.1	41.8	42.6	43.8	41.7	39.8	40.0	38.9	40.3	-3.2	-1.5	10	3 425
LU	31.9	31.5	32.5	33.3	34.6	35.8	34.1	33.1	33.0	36.1	35.5	35.6	35.2	3.3	-0.6	19	4 690
HU	42.8	42.1	39.9	40.5	41.6	41.8	40.1	39.5	41.5	43.3	42.2	41.0	40.2	-2.6	-1.6	11	16 165
MT	46.1	46.1	45.1	44.8	45.3	44.6	43.6	43.2	41.1	45.5	45.6	45.4	43.7	-2.4	-0.9	3	825
NL	29.3	29.9	30.7	31.1	31.5	31.4	33.7	33.5	33.9	34.3	34.4	33.6	33.6	4.3	2.2	22	74 230
AT	35.8	35.5	35.4	35.1	35.6	35.3	33.8	35.0	34.9	34.9	35.1	34.5	34.2	-1.5	-1.1	21	38 988
PL	38.3	38.8	38.0	36.9	39.0	38.8	38.8	40.3	40.9	41.5	42.3	42.8	41.7	3.4	2.9	8	44 802
PT	43.3	42.7	41.8	43.0	42.7	41.0	41.2	42.0	43.3	42.3	43.5	43.7	41.7	-1.6	0.7	7	24 990
RO	-	-	-	39.2	39.3	40.2	39.5	41.3	44.2	43.0	46.3	44.6	43.4	-	3.2	4	15 805
SI	39.5	41.2	41.4	42.3	43.5	42.2	41.4	41.8	41.9	41.4	40.7	39.7	39.2	-0.2	-3.0	13	5 163
SK	35.9	35.0	35.0	34.9	35.0	36.6	34.2	34.8	36.7	39.4	40.7	39.5	39.4	3.5	2.8	12	6 359
FI	31.0	30.4	32.1	31.4	31.6	29.5	30.0	30.6	32.3	32.2	32.0	31.8	30.9	-0.1	1.4	25	23 836
SE	33.2	32.6	32.7	33.7	35.7	31.9	33.2	35.1	35.0	34.3	34.1	34.8	35.3	2.1	3.4	18	56 416
UK	38.8	39.3	38.9	37.7	38.2	37.8	37.0	38.2	38.2	37.5	35.9	35.1	35.4	-3.4	-2.5	17	263 384
NO	*38.1*	*37.4*	*37.4*	*37.9*	*36.3*	*32.0*	*31.3*	*31.2*	*30.8*	*29.6*	*28.1*	*27.9*	*28.9*	*-9.2*	*-3.1*		*35 777*

EU-27 averages																	
weighted	-	-	-	-	34.9	34.5	34.4	34.8	34.8	35.1	35.0	34.9	34.8	-	0.3		
arithmetic	-	-	-	-	37.9	37.7	37.4	37.8	38.3	38.8	39.1	39.1	38.4	-	0.7		

EA-16 averages																	
weighted	32.8	32.3	32.3	33.9	34.0	33.7	33.6	33.8	33.9	34.3	34.5	34.4	34.2	1.3	0.5		
arithmetic	36.5	36.3	36.2	36.8	37.0	36.9	36.4	36.6	37.2	37.9	37.9	37.8	37.1	0.4	0.0		

EU-25 averages																	
weighted	33.7	33.4	33.5	34.6	34.9	34.4	34.3	34.8	34.7	35.0	34.9	34.8	34.7	1.0	0.2		
arithmetic	37.1	37.1	37.0	37.3	37.6	37.3	37.0	37.2	37.6	38.1	38.2	38.1	37.5	0.4	0.2		

Convergence indicators																	
St.dev/mean	15.8	16.2	15.2	13.3	12.9	13.6	13.6	14.0	15.2	16.1	17.0	18.1	16.4	-15.8	-13.6		
Max-min	16.8	16.9	16.1	15.3	15.2	16.6	17.7	19.2	19.8	22.9	24.4	27.7	24.6	-16.8	-16.6		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.1.1_G: Indirect Taxes as % of GDP: VAT

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	6.6	6.8	6.8	6.8	7.1	7.2	6.9	6.9	6.8	6.9	7.1	7.1	7.1	0.5	-0.1	20	23 908
BG	-	-	-	-	8.3	9.7	9.1	9.2	9.8	10.7	12.1	12.4	12.1	-	2.4	1	3 503
CZ	6.3	6.4	6.3	6.1	6.6	6.5	6.3	6.3	6.4	7.3	7.2	6.6	6.6	0.3	0.1	23	8 366
DK	9.4	9.7	9.7	9.8	9.8	9.6	9.6	9.6	9.6	9.8	10.1	10.3	10.4	1.0	0.9	3	23 642
DE	6.5	6.5	6.4	6.6	6.8	6.8	6.6	6.4	6.3	6.2	6.2	6.3	7.0	0.5	0.2	21	170 080
EE	9.6	9.4	9.6	8.1	7.8	8.5	8.2	8.4	8.2	7.7	8.7	9.3	9.3	-0.3	0.8	4	1 423
IE	7.0	7.1	7.1	7.1	7.1	7.3	6.8	7.0	7.0	7.3	7.6	7.8	7.6	0.5	0.3	16	14 414
EL	6.1	6.2	6.4	6.7	7.1	7.2	7.5	7.6	7.0	6.8	6.8	7.1	7.2	1.1	0.0	18	16 513
ES	5.2	5.3	5.5	5.6	6.1	6.1	5.9	5.8	6.0	6.1	6.3	6.4	6.1	0.9	0.0	26	64 434
FR	7.4	7.8	7.7	7.6	7.7	7.3	7.2	7.1	7.1	7.2	7.3	7.2	7.2	-0.2	-0.2	19	135 666
IT	5.5	5.4	5.6	6.1	6.1	6.5	6.3	6.2	5.9	5.9	6.0	6.3	6.2	0.7	-0.3	25	95 682
CY	4.6	4.5	4.5	5.0	4.8	5.8	6.2	7.1	8.8	9.1	9.7	10.4	11.3	6.7	5.5	2	1 774
LV	9.2	8.3	8.0	8.0	7.4	7.0	6.7	6.7	7.2	7.0	7.8	8.6	8.2	-1.0	1.2	10	1 733
LT	7.7	7.0	8.4	8.1	7.9	7.6	7.3	7.4	6.7	6.5	7.1	7.6	8.2	0.5	0.6	11	2 330
LU	5.2	5.2	5.4	5.6	5.4	5.6	5.8	5.8	5.7	6.0	6.1	5.7	5.8	0.6	0.2	27	2 112
HU	7.7	7.5	7.7	7.9	8.1	8.6	8.1	7.8	8.1	8.9	8.4	7.6	7.9	0.2	-0.7	13	8 010
MT	6.1	5.9	6.0	4.5	5.3	6.0	6.4	7.0	6.2	7.4	8.3	8.0	7.7	1.6	1.7	15	420
NL	6.5	6.7	6.7	6.8	7.0	6.9	7.3	7.2	7.3	7.3	7.2	7.4	7.6	1.1	0.7	17	42 873
AT	7.7	8.1	8.3	8.2	8.4	8.1	8.1	8.2	8.0	8.0	7.9	7.7	7.7	0.1	-0.4	14	20 970
PL	6.2	6.9	7.4	7.1	7.5	6.9	6.8	7.2	7.1	7.2	7.7	8.1	8.4	2.2	1.5	8	25 923
PT	7.1	7.4	7.3	7.5	7.7	8.0	7.8	7.9	8.0	8.0	8.7	8.8	8.8	1.7	0.8	6	14 339
RO	-	-	-	6.2	6.1	6.5	6.3	7.1	7.2	6.7	8.1	7.9	8.1	-	1.6	12	10 086
SI	0.0	0.0	0.0	0.0	4.8	8.7	8.3	8.6	8.5	8.5	8.6	8.5	8.5	8.5	-0.1	7	2 942
SK	8.4	7.6	7.2	7.5	6.8	7.0	7.3	7.0	7.5	7.8	7.9	7.5	6.7	-1.6	-0.2	22	3 699
FI	7.9	8.1	8.5	8.3	8.3	8.2	8.0	8.1	8.5	8.5	8.7	8.6	8.3	0.4	0.1	9	15 000
SE	9.1	8.5	8.7	8.8	8.8	8.7	8.8	8.9	9.0	8.9	9.2	9.1	9.2	0.2	0.6	5	30 516
UK	6.5	6.6	6.6	6.4	6.6	6.6	6.6	6.6	6.8	6.8	6.7	6.6	6.6	0.1	0.0	24	134 436
NO	*9.4*	*9.3*	*9.4*	*9.7*	*9.4*	*8.4*	*8.4*	*8.5*	*8.2*	*8.1*	*7.9*	*8.0*	*8.3*	*-1.1*	*-0.1*		*23 539*

EU-27 averages																	
weighted	-	-	-	-	7.0	7.0	6.8	6.8	6.8	6.8	6.9	7.0	7.1	-	0.1		
arithmetic	-	-	-	-	7.1	7.4	7.3	7.4	7.4	7.6	7.9	8.0	8.0	-	0.6		

EA-16 averages																	
weighted	6.5	6.6	6.6	6.7	6.9	6.9	6.8	6.7	6.6	6.6	6.7	6.8	7.0	0.5	0.0		
arithmetic	6.1	6.2	6.2	6.2	6.6	7.0	7.0	7.1	7.2	7.3	7.5	7.6	7.6	1.6	0.6		

EU-25 averages																	
weighted	6.6	6.7	6.7	6.8	7.0	7.0	6.8	6.8	6.8	6.8	6.9	7.0	7.1	0.4	0.1		
arithmetic	6.8	6.8	6.9	6.8	7.1	7.3	7.2	7.3	7.4	7.5	7.7	7.8	7.8	1.0	0.5		

Convergence indicators																	
St.dev/mean	29.6	28.1	28.6	27.0	17.5	15.7	14.7	14.6	16.4	17.4	19.8	21.0	21.3	-8.3	5.6		
Max-min	9.6	9.7	9.7	9.8	5.0	4.1	3.8	3.9	4.1	4.9	6.2	6.7	6.3	-3.3	2.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table A.1.1_T: Indirect Taxes as % of Total Taxation: VAT

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	15.1	15.3	15.2	14.8	15.7	15.9	15.2	15.3	15.2	15.4	15.7	16.0	16.2	1.2	0.3	25	23 908
BG	-	-	-	-	27.2	29.9	29.5	31.2	30.5	32.4	35.7	37.4	35.4	-	5.6	1	3 503
CZ	17.3	18.4	18.1	18.2	19.3	19.1	18.7	18.1	17.8	19.4	19.4	18.1	17.8	0.6	-1.2	21	8 366
DK	19.4	19.7	19.8	19.8	19.6	19.4	19.9	20.2	20.1	19.9	19.8	20.8	21.4	2.1	2.1	14	23 642
DE	16.3	15.9	15.8	16.1	16.4	16.2	16.5	16.1	16.0	16.0	16.1	16.2	17.8	1.4	1.6	22	170 080
EE	26.5	27.3	28.0	23.8	23.8	27.2	27.0	27.0	26.5	25.1	28.3	29.6	28.2	1.7	0.9	2	1 423
IE	21.2	21.6	21.9	22.4	22.2	23.1	23.0	24.7	24.2	24.3	24.8	24.2	24.2	3.0	1.1	7	14 414
EL	21.1	21.2	21.1	20.5	21.2	20.9	22.5	22.7	21.8	21.7	21.5	22.8	22.6	1.4	1.7	11	16 513
ES	15.9	16.2	16.5	17.0	18.1	18.0	17.5	17.1	17.6	17.6	17.7	17.5	16.5	0.6	-1.4	24	64 434
FR	17.3	17.7	17.5	17.3	17.0	16.6	16.4	16.4	16.4	16.6	16.7	16.5	16.6	-0.7	-0.1	23	135 666
IT	13.8	12.9	12.9	14.3	14.3	15.6	15.1	15.2	14.3	14.4	14.8	14.9	14.4	0.6	-1.2	27	95 682
CY	17.2	17.2	17.5	17.9	17.1	19.3	20.0	22.9	26.8	27.2	27.4	28.5	27.2	10.0	7.9	5	1 774
LV	27.8	26.8	25.0	23.8	23.0	23.9	23.6	23.5	25.3	24.4	26.8	28.1	26.9	-0.8	3.1	6	1 733
LT	26.9	24.9	27.0	25.3	24.9	25.2	25.4	26.0	24.0	22.9	25.0	25.9	27.4	0.5	2.2	4	2 330
LU	14.0	13.8	13.8	14.1	14.0	14.3	14.6	14.7	14.9	16.2	16.2	16.0	15.9	1.8	1.5	26	2 112
HU	18.5	18.6	19.8	20.2	20.8	22.3	21.1	20.6	21.6	23.5	22.5	20.4	19.9	1.5	-2.3	15	8 010
MT	23.0	23.3	21.9	17.7	19.3	21.4	21.1	22.1	19.8	22.5	24.5	23.8	22.2	-0.7	0.8	13	420
NL	16.2	16.6	16.9	17.1	17.3	17.3	18.9	19.1	19.5	19.4	19.2	18.9	19.4	3.2	2.1	17	42 873
AT	18.6	18.9	18.7	18.5	19.1	18.8	17.9	18.7	18.3	18.4	18.8	18.4	18.4	-0.2	-0.4	19	20 970
PL	16.8	18.6	20.2	20.1	21.5	21.3	21.0	22.0	22.2	22.8	23.5	24.1	24.1	7.3	2.8	8	25 923
PT	22.2	22.5	22.2	22.7	22.6	23.2	22.8	22.8	23.0	23.5	24.9	24.7	23.9	1.7	0.7	9	14 339
RO	-	-	-	21.4	19.5	21.4	21.8	25.2	25.9	24.4	29.0	27.7	27.7	-	6.3	3	10 086
SI	0.0	0.0	0.0	0.0	12.5	23.1	22.1	22.6	22.3	22.3	22.3	22.2	22.4	22.4	-0.7	12	2 942
SK	20.8	19.3	19.3	20.3	19.3	20.4	21.9	21.1	22.6	24.5	25.0	25.3	22.9	2.2	2.5	10	3 699
FI	17.4	17.1	18.4	18.0	18.0	17.4	17.8	18.2	19.4	19.6	19.8	19.9	19.4	2.0	2.0	16	15 000
SE	18.9	16.9	17.0	17.1	17.0	16.7	17.6	18.6	18.5	18.3	18.5	18.6	19.1	0.2	2.4	18	30 516
UK	18.6	19.2	18.9	17.9	18.3	17.9	18.0	18.9	19.6	19.3	18.5	18.0	18.1	-0.6	0.1	20	134 436
NO	*22.4*	*21.8*	*22.2*	*23.0*	*22.2*	*19.7*	*19.5*	*19.6*	*19.4*	*18.6*	*18.1*	*18.1*	*19.0*	*-3.4*	*-0.7*		*23 539*

EU-27 averages																	
weighted	-	-	-	-	17.1	17.2	17.2	17.4	17.4	17.5	17.6	17.6	17.8	-	0.6		
arithmetic	-	-	-	-	19.2	20.2	20.3	20.8	20.9	21.2	21.9	22.0	21.7	-	1.5		

EA-16 averages																	
weighted	16.3	16.1	16.1	16.4	16.7	16.8	16.8	16.8	16.6	16.8	16.9	16.9	17.2	0.9	0.4		
arithmetic	16.9	16.8	16.9	16.8	17.8	18.8	19.0	19.4	19.5	20.0	20.3	20.4	20.0	3.2	1.1		

EU-25 averages																	
weighted	16.8	16.6	16.7	16.8	17.1	17.2	17.2	17.4	17.4	17.5	17.5	17.5	17.7	0.9	0.6		
arithmetic	18.4	18.4	18.5	18.2	18.9	19.8	19.8	20.2	20.3	20.6	21.1	21.2	20.9	2.5	1.1		

Convergence indicators																	
St.dev/mean	32.1	31.9	31.9	28.2	19.9	21.7	21.2	23.0	23.4	23.3	28.1	30.3	27.4	-4.7	5.7		
Max-min	27.8	27.3	28.0	25.3	14.8	15.5	14.9	16.5	16.2	18.0	20.9	22.5	21.0	-6.8	5.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.1.2_G: Indirect Taxes as % of GDP: Excise duties and consumption taxes

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.4	2.5	2.5	2.5	2.5	2.4	2.3	2.3	2.4	2.5	2.4	2.2	2.2	-0.2	-0.2	25	7 348
BG	-	-	-	-	3.5	3.7	4.1	3.7	4.5	5.1	4.9	5.2	5.9	-	2.2	1	1 698
CZ	3.7	3.4	3.4	3.2	3.4	3.3	3.3	3.2	3.4	3.5	3.7	3.7	3.8	0.1	0.5	3	4 819
DK	3.7	3.9	3.8	4.1	4.2	4.1	4.1	4.1	4.0	3.8	3.5	3.4	3.2	-0.4	-0.8	12	7 339
DE	2.6	2.6	2.6	2.5	2.7	2.8	2.9	3.0	3.2	3.0	2.9	2.8	2.6	0.0	-0.2	19	63 760
EE	2.7	3.2	3.3	3.6	3.2	3.0	3.3	3.2	3.1	3.6	3.7	3.5	3.8	1.0	0.8	4	577
IE	4.2	4.1	3.8	3.7	3.5	3.2	2.9	2.9	2.8	2.7	2.6	2.4	2.4	-1.8	-0.9	23	4 526
EL	4.2	4.2	3.7	3.5	3.3	3.1	3.1	2.9	2.8	2.6	2.6	2.4	2.5	-1.7	-0.6	21	5 715
ES	2.5	2.6	2.6	2.8	2.7	2.6	2.5	2.5	2.5	2.5	2.4	2.3	2.2	-0.3	-0.4	24	23 367
FR	2.8	2.8	2.7	2.7	2.7	2.6	2.5	2.6	2.5	2.3	2.2	2.3	2.0	-0.8	-0.6	27	37 869
IT	3.2	3.0	3.0	2.9	2.9	2.6	2.5	2.3	2.4	2.3	2.2	2.2	2.1	-1.1	-0.5	26	32 098
CY	2.7	2.6	2.2	2.2	2.3	2.5	3.2	2.8	3.8	4.4	4.1	3.9	3.7	1.1	1.2	5	587
LV	2.1	2.6	3.2	4.1	3.6	3.4	3.1	3.1	3.3	3.5	3.6	3.3	2.9	0.7	-0.6	17	604
LT	2.4	2.6	2.9	3.6	3.8	3.2	3.3	3.2	3.3	3.0	2.9	2.9	2.9	0.5	-0.3	15	835
LU	4.1	4.0	4.4	4.3	4.5	4.5	4.2	4.4	4.3	4.6	4.2	3.8	3.7	-0.3	-0.8	6	1 344
HU	4.2	4.0	3.9	4.3	4.3	3.8	3.7	3.6	3.6	3.3	3.2	3.3	3.3	-0.9	-0.5	10	3 377
MT	1.9	1.8	2.4	3.0	2.8	2.5	2.8	2.7	2.7	2.8	3.1	3.1	3.4	1.5	0.9	8	184
NL	2.8	2.7	2.7	2.8	2.8	2.6	2.5	2.5	2.4	2.6	2.5	2.5	2.4	-0.4	-0.2	22	13 817
AT	2.6	2.6	2.8	2.8	2.8	2.7	2.7	2.7	2.7	2.8	2.7	2.6	2.5	0.0	-0.2	20	6 847
PL	4.6	4.4	3.5	3.6	3.9	3.7	3.7	4.0	4.1	4.2	4.2	4.0	4.2	-0.4	0.6	2	12 965
PT	3.7	3.7	3.5	3.5	3.3	2.7	2.9	3.1	3.3	3.2	3.1	3.2	2.9	-0.8	0.2	16	4 715
RO	-	-	-	2.5	3.3	3.0	2.8	2.6	3.5	3.6	3.3	3.2	3.1	-	0.1	14	3 804
SI	0.0	0.0	0.0	0.0	1.7	3.0	3.4	3.4	3.4	3.4	3.3	3.3	3.3	3.3	0.2	11	1 134
SK	3.5	3.3	3.0	2.9	3.1	3.1	2.7	2.9	3.1	3.3	3.7	2.9	3.5	0.0	0.4	7	1 937
FI	4.5	4.6	4.7	4.6	4.7	4.3	4.1	4.2	4.3	3.9	3.8	3.7	3.4	-1.2	-0.9	9	6 019
SE	3.4	3.7	3.5	3.5	3.4	3.2	3.2	3.2	3.2	3.1	3.0	2.9	2.8	-0.7	-0.4	18	9 237
UK	4.1	4.1	4.0	4.1	4.1	4.0	3.8	3.7	3.6	3.6	3.4	3.2	3.2	-0.9	-0.8	13	65 872
NO	*3.4*	*3.2*	*3.3*	*3.1*	*3.1*	*2.8*	*2.7*	*2.7*	*2.7*	*2.4*	*2.3*	*2.1*	*2.1*	*-1.3*	*-0.7*		*5 988*

EU-27 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	-	-	-	-	3.1	3.0	2.9	3.0	3.0	2.9	2.8	2.7	2.6	-	-0.4		
arithmetic	-	-	-	-	3.3	3.2	3.2	3.2	3.3	3.3	3.2	3.1	3.1	-	-0.1		

EA-16 averages

weighted	2.8	2.8	2.8	2.8	2.8	2.7	2.7	2.7	2.8	2.6	2.5	2.5	2.4	-0.5	-0.4		
arithmetic	3.0	2.9	2.9	2.9	3.0	3.0	2.9	3.0	3.0	3.1	3.0	2.9	2.8	-0.2	-0.2		

EU-25 averages

weighted	3.1	3.1	3.0	3.1	3.1	3.0	2.9	3.0	3.0	2.9	2.8	2.7	2.6	-0.5	-0.4		
arithmetic	3.1	3.2	3.1	3.2	3.3	3.2	3.1	3.1	3.2	3.2	3.2	3.0	3.0	-0.1	-0.2		

Convergence indicators

St.dev/mean	33.9	32.3	29.9	30.5	22.2	19.5	18.9	19.3	20.7	25.0	24.4	25.2	30.9	-2.9	11.5		
Max-min	4.6	4.6	4.7	4.6	2.9	2.2	1.9	2.1	2.1	2.9	2.7	3.0	3.9	-0.7	1.7		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.1.2_T: Indirect Taxes as % of Total Taxation: Excise duties and consumption taxes

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	5.4	5.7	5.6	5.5	5.5	5.3	5.1	5.1	5.3	5.5	5.4	5.1	5.0	-0.4	-0.3	25	7 348
BG	-	-	-	-	11.3	11.4	13.2	12.6	13.8	15.5	14.3	15.7	17.2	-	5.8	1	1 698
CZ	10.1	9.9	9.6	9.7	10.1	9.6	9.6	9.3	9.5	9.4	10.0	10.2	10.3	0.2	0.6	6	4 819
DK	7.5	7.8	7.7	8.3	8.5	8.2	8.5	8.5	8.3	7.7	7.0	6.8	6.7	-0.9	-1.6	20	7 339
DE	6.6	6.5	6.4	6.2	6.6	6.7	7.3	7.6	8.0	7.7	7.5	7.2	6.7	0.1	-0.1	19	63 760
EE	7.5	9.4	9.7	10.6	9.7	9.6	10.8	10.5	10.0	11.9	12.0	11.1	11.4	3.9	1.8	4	577
IE	12.7	12.3	11.9	11.5	10.9	10.3	9.6	10.1	9.5	9.0	8.4	7.6	7.6	-5.1	-2.7	18	4 526
EL	14.4	14.4	12.2	10.9	10.0	8.9	9.3	8.7	8.7	8.5	8.2	7.8	7.8	-6.6	-1.1	16	5 715
ES	7.7	7.8	7.8	8.5	8.2	7.8	7.5	7.5	7.4	7.1	6.6	6.2	6.0	-1.7	-1.8	23	23 367
FR	6.5	6.3	6.2	6.2	6.0	5.9	5.7	6.0	5.8	5.4	5.0	5.2	4.6	-1.9	-1.3	27	37 869
IT	7.9	7.3	6.9	6.8	6.9	6.2	5.9	5.7	5.8	5.5	5.5	5.2	4.8	-3.1	-1.4	26	32 098
CY	10.0	9.7	8.5	7.9	8.2	8.4	10.2	9.0	11.5	13.1	11.4	10.7	9.0	-1.0	0.6	11	587
LV	6.4	8.5	9.9	12.3	11.3	11.6	10.8	10.9	11.6	12.2	12.4	10.9	9.4	3.0	-2.2	10	604
LT	8.4	9.1	9.4	11.4	11.8	10.7	11.7	11.4	11.6	10.7	10.3	10.0	9.8	1.4	-0.9	8	835
LU	10.9	10.6	11.2	11.0	11.7	11.6	10.5	11.2	11.3	12.3	11.2	10.7	10.1	-0.8	-1.5	7	1 344
HU	10.1	9.8	9.9	11.1	10.9	10.0	9.6	9.5	9.7	8.8	8.6	9.0	8.4	-1.7	-1.6	14	3 377
MT	6.9	7.1	8.8	11.6	10.3	8.9	9.2	8.5	8.5	8.6	9.1	9.1	9.7	2.8	0.8	9	184
NL	7.0	6.6	6.8	7.0	6.9	6.5	6.5	6.5	6.5	6.8	6.6	6.4	6.3	-0.7	-0.3	21	13 817
AT	6.2	6.1	6.4	6.3	6.3	6.2	6.0	6.3	6.3	6.6	6.5	6.1	6.0	-0.2	-0.2	22	6 847
PL	12.4	11.8	9.7	10.0	11.1	11.2	11.5	12.1	12.7	13.2	12.8	11.9	12.1	-0.4	0.9	2	12 965
PT	11.6	11.1	10.5	10.6	9.7	7.8	8.6	9.1	9.4	9.3	8.8	8.9	7.9	-3.7	0.1	15	4 715
RO	-	-	-	8.7	10.6	9.8	9.8	9.4	12.7	13.3	11.8	11.1	10.4	-	0.7	5	3 804
SI	0.0	0.0	0.0	0.0	4.6	8.1	9.0	9.0	8.8	8.9	8.6	8.6	8.6	8.6	0.5	13	1 134
SK	8.7	8.4	8.1	8.0	8.6	9.1	8.2	8.9	9.4	10.5	11.6	9.8	12.0	3.3	2.9	3	1 937
FI	9.9	9.7	10.2	10.0	10.2	9.0	9.1	9.3	9.7	9.0	8.6	8.4	7.8	-2.1	-1.2	17	6 019
SE	7.2	7.4	6.8	6.8	6.5	6.1	6.3	6.7	6.6	6.3	6.1	5.9	5.8	-1.4	-0.3	24	9 237
UK	11.8	11.9	11.5	11.4	11.3	10.8	10.4	10.7	10.4	10.1	9.4	8.8	8.8	-3.0	-2.0	12	65 872
NO	*8.0*	*7.6*	*7.7*	*7.5*	*7.4*	*6.6*	*6.3*	*6.3*	*6.3*	*5.5*	*5.2*	*4.9*	*4.8*	*-3.2*	*-1.7*		*5 988*

EU-27 averages																	
weighted	-	-	-	-	7.6	7.4	7.4	7.6	7.6	7.4	7.1	6.8	6.6	-	-0.9		
arithmetic	-	-	-	-	9.0	8.7	8.9	8.9	9.2	9.4	9.0	8.7	8.5	-	-0.2		

EA-16 averages																	
weighted	7.1	6.9	6.8	6.7	6.8	6.6	6.7	6.8	6.9	6.7	6.4	6.2	5.8	-1.3	-0.8		
arithmetic	8.3	8.1	8.0	8.0	8.2	7.9	8.0	8.0	8.3	8.4	8.1	7.7	7.5	-1.1	-0.6		

EU-25 averages																	
weighted	7.7	7.6	7.5	7.5	7.6	7.4	7.4	7.6	7.6	7.4	7.1	6.8	6.5	-1.2	-0.9		
arithmetic	8.6	8.6	8.5	8.8	8.9	8.6	8.7	8.7	8.9	9.0	8.7	8.3	8.1	-0.5	-0.5		

Convergence indicators																	
St.dev/mean	38.4	37.4	34.4	36.1	28.5	25.8	27.6	26.0	30.0	36.7	35.7	36.4	41.9	3.5	16.1		
Max-min	14.4	14.4	12.2	12.3	7.2	6.4	8.2	7.4	8.5	10.2	9.3	10.7	12.5	-1.9	6.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.1.3_G: Indirect Taxes as % of GDP: Other taxes on Products (incl. import duties)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.0	2.1	2.2	2.3	2.3	2.3	2.2	2.2	2.3	2.3	2.4	2.5	2.5	0.5	0.2	8	8 277
BG	-	-	-	-	1.3	1.0	0.8	0.8	0.9	1.0	1.0	1.2	0.4	-	-0.6	24	122
CZ	1.5	1.5	1.2	1.1	0.9	1.0	0.8	0.8	0.8	0.5	0.5	0.5	0.5	-1.0	-0.5	22	623
DK	2.3	2.3	2.4	2.7	2.5	2.0	1.8	2.0	1.9	2.2	2.6	2.6	2.6	0.3	0.6	7	5 835
DE	1.1	0.9	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	-0.1	0.1	18	24 020
EE	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.2	0.3	23	70
IE	2.0	2.0	2.0	2.1	2.2	2.3	2.0	1.7	1.9	2.2	2.5	3.0	2.6	0.6	0.3	5	4 970
EL	1.9	2.0	2.6	2.7	3.1	3.3	2.7	2.4	2.3	2.2	2.2	2.4	2.3	0.4	-1.0	9	5 235
ES	1.7	1.5	1.6	1.8	1.9	1.9	1.9	2.0	2.3	2.5	2.8	2.9	2.6	0.9	0.6	6	27 175
FR	1.7	1.7	1.7	1.7	1.7	1.7	1.6	1.7	1.7	1.9	1.9	1.8	1.9	0.2	0.2	12	35 822
IT	2.5	2.6	2.7	2.9	2.9	2.7	2.5	2.6	2.5	2.9	2.8	3.0	3.0	0.5	0.3	3	46 548
CY	2.9	2.7	2.3	2.0	1.9	3.0	2.7	2.3	2.0	1.7	1.4	1.4	1.9	-1.0	-1.1	11	304
LV	0.8	0.7	0.7	0.6	0.6	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.8	-0.1	0.3	19	164
LT	1.9	1.7	1.8	1.6	1.4	1.2	1.0	1.2	1.1	1.1	0.8	0.4	0.4	-1.5	-0.8	27	106
LU	1.2	1.2	1.3	1.4	1.4	1.5	1.3	1.1	1.1	1.1	1.2	1.1	1.3	0.1	-0.2	15	475
HU	5.8	5.3	3.7	3.4	3.6	3.3	3.2	3.2	3.4	3.6	3.6	3.8	4.1	-1.7	0.8	1	4 101
MT	4.1	3.7	3.7	3.6	4.0	3.7	3.7	3.6	3.6	3.9	3.5	3.7	3.6	-0.5	-0.1	2	196
NL	1.4	1.6	1.8	1.8	1.9	2.0	2.1	1.9	1.9	2.0	2.1	2.2	2.1	0.7	0.1	10	11 722
AT	1.2	1.2	1.2	1.3	1.2	1.2	1.2	1.1	1.2	1.2	1.1	1.2	1.1	-0.1	-0.1	16	3 066
PL	1.8	1.6	1.5	1.1	0.9	0.8	0.6	0.6	0.6	0.4	0.3	0.3	0.4	-1.4	-0.4	26	1 173
PT	2.5	2.5	2.5	2.6	3.0	2.8	2.7	2.6	2.4	2.5	2.7	2.9	2.8	0.3	0.0	4	4 614
RO	-	-	-	2.3	2.4	2.2	1.6	1.3	1.0	1.0	1.0	1.1	0.7	-	-1.5	21	884
SI	15.0	14.7	13.7	14.1	8.1	1.8	1.4	1.3	1.3	1.1	0.9	0.9	1.1	-13.9	-0.7	17	364
SK	1.7	1.7	2.0	1.7	1.8	1.7	0.7	0.7	0.6	0.5	0.3	0.3	0.4	-1.3	-1.3	25	211
FI	1.5	1.4	1.4	1.4	1.3	1.2	1.2	1.2	1.2	1.3	1.4	1.3	1.3	-0.2	0.1	14	2 379
SE	0.9	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	-0.1	0.1	20	2 494
UK	1.1	1.0	1.2	1.3	1.4	1.6	1.4	1.3	1.2	1.3	1.3	1.5	1.5	0.5	0.0	13	31 600
NO	*2.6*	*2.7*	*2.5*	*2.4*	*2.2*	*1.9*	*1.8*	*1.7*	*1.6*	*1.8*	*1.6*	*1.6*	*1.6*	*-1.0*	*-0.3*		*4 615*

EU-27 averages																
weighted	-	-	-	-	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.8	-	0.1
arithmetic	-	-	-	-	2.0	1.8	1.6	1.5	1.5	1.6	1.6	1.6	1.6	-	-0.2

EA-16 averages																
weighted	1.6	1.6	1.7	1.8	1.8	1.7	1.7	1.7	1.7	1.8	1.9	2.0	2.0	0.3	0.2
arithmetic	2.8	2.7	2.7	2.8	2.5	2.1	1.9	1.8	1.8	1.9	1.9	2.0	2.0	-0.8	-0.1

EU-25 averages																
weighted	1.6	1.5	1.6	1.7	1.7	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.8	0.2	0.2
arithmetic	2.4	2.4	2.3	2.3	2.1	1.8	1.6	1.6	1.6	1.6	1.6	1.7	1.7	-0.7	-0.1

Convergence indicators																
St.dev/mean	178.6	179.2	156.5	152.8	89.7	55.7	57.3	54.9	55.9	57.3	57.4	59.4	59.3	-119.2	3.7
Max-min	14.7	14.5	13.5	13.9	7.9	3.5	3.5	3.4	3.4	3.6	3.3	3.5	3.7	-11.0	0.1

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union

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Table A.1.3_T: Indirect Taxes as % of Total Taxation: Other taxes on products (incl. import duties)

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	4.6	4.8	5.0	5.0	5.0	5.1	4.9	4.8	5.0	5.1	5.3	5.6	5.6	1.1	0.6	8	8 277
BG	-	-	-	-	4.2	3.1	2.7	2.6	2.7	3.0	3.0	3.5	1.2	-	-1.9	26	122
CZ	4.1	4.2	3.4	3.2	2.7	2.9	2.4	2.2	2.2	1.5	1.3	1.3	1.3	-2.7	-1.6	23	623
DK	4.7	4.7	5.0	5.5	4.9	4.0	3.8	4.2	4.0	4.6	5.1	5.3	5.3	0.6	1.3	10	5 835
DE	2.7	2.3	2.3	2.4	2.3	2.2	2.2	2.3	2.2	2.3	2.3	2.4	2.5	-0.2	0.3	19	24 020
EE	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.6	0.6	1.0	1.3	1.3	1.4	0.7	0.8	22	70
IE	6.2	6.1	6.3	6.5	6.9	7.2	6.6	5.9	6.7	7.3	8.3	9.2	8.4	2.2	1.1	3	4 970
EL	6.7	6.9	8.6	8.4	9.3	9.6	8.3	7.0	7.1	7.1	6.9	7.6	7.2	0.5	-2.4	5	5 235
ES	5.1	4.7	5.0	5.5	5.6	5.7	5.7	5.9	6.6	7.3	7.8	8.0	7.0	1.9	1.2	7	27 175
FR	4.0	3.8	3.9	4.0	3.8	3.8	3.8	3.8	3.9	4.3	4.3	4.1	4.4	0.4	0.5	12	35 822
IT	6.3	6.2	6.1	6.8	6.9	6.5	6.0	6.3	6.0	7.1	6.8	7.2	7.0	0.7	0.5	6	46 548
CY	10.9	10.3	8.8	7.2	6.7	10.1	8.6	7.5	6.0	5.0	4.0	3.7	4.7	-6.2	-5.4	11	304
LV	2.5	2.4	2.2	1.9	1.7	1.5	1.5	1.5	1.6	1.7	1.6	1.7	2.6	0.0	1.0	18	164
LT	6.6	6.3	5.7	4.9	4.3	3.9	3.4	4.2	4.1	4.0	2.8	1.3	1.3	-5.3	-2.7	25	106
LU	3.3	3.2	3.3	3.6	3.7	3.9	3.4	2.8	2.8	3.1	3.1	3.2	3.6	0.2	-0.4	14	475
HU	13.9	13.1	9.5	8.6	9.2	8.5	8.5	8.3	9.1	9.6	9.6	10.2	10.2	-3.7	1.7	2	4 101
MT	15.2	14.8	13.4	14.3	14.5	13.2	12.1	11.3	11.4	11.9	10.3	10.8	10.4	-4.8	-2.8	1	196
NL	3.5	4.0	4.5	4.5	4.8	5.0	5.5	5.1	5.0	5.2	5.7	5.6	5.3	1.8	0.3	9	11 722
AT	3.0	2.8	2.8	2.8	2.8	2.9	2.7	2.6	2.7	2.7	2.6	2.8	2.7	-0.3	-0.2	17	3 066
PL	4.8	4.3	4.0	3.0	2.6	2.3	1.9	1.8	1.8	1.2	0.9	0.8	1.1	-3.8	-1.2	27	1 173
PT	7.9	7.5	7.5	7.9	8.7	8.2	7.8	7.4	7.0	7.4	7.8	8.0	7.7	-0.2	-0.5	4	4 614
RO	-	-	-	8.0	7.6	7.4	5.7	4.5	3.5	3.5	3.7	3.8	2.4	-	-5.0	20	884
SI	38.2	38.6	37.0	37.3	21.2	4.8	3.6	3.5	3.5	2.8	2.4	2.4	2.8	-35.4	-2.0	16	364
SK	4.3	4.3	5.5	4.6	5.0	4.9	2.0	2.0	1.9	1.5	1.1	1.1	1.3	-3.0	-3.6	24	211
FI	3.4	3.1	3.1	3.0	2.9	2.6	2.6	2.6	2.7	2.9	3.1	3.0	3.1	-0.3	0.4	15	2 379
SE	1.8	1.5	1.3	1.4	1.3	1.3	1.4	1.4	1.4	1.4	1.5	1.5	1.6	-0.3	0.3	21	2 494
UK	3.1	3.0	3.3	3.5	3.7	4.3	3.8	3.7	3.5	3.7	3.7	4.1	4.2	1.1	0.0	13	31 600
NO	6.2	6.3	5.9	5.8	5.2	4.6	4.1	4.0	3.9	4.2	3.6	3.6	3.7	-2.5	-0.8		4 615
EU-27 averages																	
weighted	-	-	-	-	4.2	4.1	4.0	4.0	4.0	4.4	4.4	4.6	4.5	-	0.4		
arithmetic	-	-	-	-	5.7	5.0	4.5	4.3	4.3	4.4	4.3	4.4	4.3	-	-0.7		
EA-16 averages																	
weighted	4.1	4.0	4.2	4.3	4.3	4.2	4.1	4.2	4.2	4.7	4.8	4.9	4.8	0.7	0.6		
arithmetic	7.8	7.7	7.7	7.7	6.9	6.0	5.4	5.1	5.0	5.2	5.1	5.3	5.2	-2.6	-0.6		
EU-25 averages																	
weighted	4.0	3.8	4.0	4.1	4.2	4.1	3.9	4.0	4.0	4.4	4.4	4.6	4.6	0.5	0.5		
arithmetic	6.7	6.5	6.3	6.2	5.6	5.0	4.5	4.4	4.4	4.5	4.4	4.5	4.5	-2.2	-0.5		
Convergence indicators																	
St.dev/mean	184.4	194.3	175.5	167.6	103.7	73.1	69.9	62.9	63.9	63.3	61.9	64.9	62.0	-122.4	-11.1		
Max-min	37.5	38.0	36.4	36.8	20.7	12.6	11.5	10.7	10.8	10.9	9.4	10.0	9.3	-28.3	-3.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.1.4_G: Indirect Taxes as % of GDP: Other taxes on production

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.9	2.0	2.0	2.0	2.0	1.9	1.9	1.8	1.9	1.9	1.8	2.0	1.7	-0.2	-0.2	10	5 535
BG	-	-	-	-	0.6	0.5	0.5	0.6	0.7	0.7	0.6	0.6	0.4	-	-0.1	24	129
CZ	0.9	0.8	0.7	0.6	0.6	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.4	-0.5	-0.2	25	512
DK	1.6	1.5	1.7	1.8	1.8	1.6	1.8	1.8	1.8	1.8	1.7	1.7	1.8	0.2	0.1	9	4 038
DE	1.8	1.9	1.9	2.0	2.0	2.0	1.8	1.8	1.8	1.9	2.1	2.3	2.3	0.5	0.3	6	55 420
EE	0.6	0.6	0.6	0.6	0.6	0.7	0.8	0.7	0.7	0.6	0.6	0.6	0.7	0.1	-0.1	21	100
IE	1.2	1.2	1.1	1.0	0.9	0.8	0.8	0.8	0.9	0.9	0.9	1.0	0.9	-0.3	0.1	16	1 763
EL	0.5	0.7	0.5	0.5	0.6	0.6	0.5	0.3	0.3	0.3	0.3	0.3	0.3	-0.3	-0.3	26	670
ES	1.3	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	-0.2	-0.2	13	11 368
FR	4.2	4.4	4.4	4.4	4.3	4.2	4.1	4.1	4.1	4.2	4.3	4.2	4.2	0.1	0.1	2	80 362
IT	1.2	1.2	1.4	3.8	3.4	3.4	3.5	3.6	3.5	3.3	3.5	3.6	3.6	2.5	0.3	3	55 861
CY	1.2	1.2	1.2	1.9	1.7	1.1	1.0	1.0	1.7	1.9	1.9	2.2	2.9	1.7	1.8	5	461
LV	1.9	1.4	2.0	2.2	2.1	1.4	1.5	1.0	1.1	1.0	0.9	0.8	0.7	-1.2	-0.7	19	152
LT	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.1	0.0	22	153
LU	1.4	1.5	1.6	1.8	2.0	2.3	2.2	1.7	1.5	1.7	1.9	2.0	2.1	0.7	-0.2	8	759
HU	0.1	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.6	0.7	0.5	0.3	20	678
MT	0.3	0.2	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.8	0.6	0.5	0.5	0.2	0.2	23	26
NL	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	1.0	1.0	-0.1	0.0	14	5 818
AT	3.3	3.3	3.3	3.3	3.3	3.2	3.3	3.3	3.3	3.1	3.1	3.0	3.0	-0.3	-0.2	4	8 106
PL	1.6	1.5	1.5	1.3	1.3	1.3	1.4	1.4	1.3	1.4	1.7	2.0	1.5	0.0	0.3	12	4 740
PT	0.5	0.5	0.5	0.6	0.6	0.6	0.7	0.9	1.4	0.7	0.7	0.8	0.8	0.3	0.2	18	1 322
RO	-	-	-	0.3	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.6	0.8	-	0.3	17	1 031
SI	0.5	1.0	1.6	1.9	2.0	2.3	2.5	2.5	2.8	2.8	2.9	2.5	2.1	1.6	-0.2	7	723
SK	0.9	1.2	0.8	0.7	0.7	0.7	0.7	0.9	0.9	0.9	1.0	1.0	0.9	0.0	0.2	15	512
FI	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.1	0.0	27	438
SE	2.5	3.4	3.8	4.4	5.6	4.0	3.9	4.0	4.1	4.0	4.0	4.3	4.3	1.7	0.2	1	14 169
UK	1.8	1.8	1.8	1.8	1.7	1.8	1.7	1.7	1.6	1.6	1.6	1.6	1.5	-0.3	-0.2	11	31 476
NO	0.6	0.7	0.6	0.6	0.6	0.5	0.6	0.5	0.5	0.5	0.5	0.6	0.6	0.0	0.1		1 635
EU-27 averages																	
weighted	-	-	-	-	2.4	2.3	2.3	2.3	2.2	2.2	2.3	2.4	2.3	-	0.0		
arithmetic	-	-	-	-	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	-	0.1		
EA-16 averages																	
weighted	2.1	2.2	2.2	2.6	2.5	2.5	2.4	2.4	2.4	2.4	2.5	2.6	2.6	0.5	0.1		
arithmetic	1.3	1.4	1.4	1.7	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.7	1.7	0.4	0.1		
EU-25 averages																	
weighted	2.0	2.1	2.1	2.5	2.4	2.3	2.3	2.3	2.3	2.3	2.3	2.4	2.3	0.3	0.0		
arithmetic	1.3	1.4	1.4	1.6	1.6	1.5	1.5	1.5	1.6	1.6	1.6	1.6	1.6	0.3	0.1		
Convergence indicators																	
St.dev/mean	47.5	48.4	50.5	50.0	53.7	48.7	49.4	49.6	50.2	49.9	49.8	50.2	51.3	3.8	2.6		
Max-min	4.0	4.2	4.2	4.2	5.4	4.0	3.9	3.9	3.9	3.9	4.0	4.1	4.0	0.0	0.1		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table A.1.4_T: Indirect Taxes as % of Total Taxation: Other taxes on production

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	4.3	4.5	4.6	4.4	4.4	4.2	4.2	4.1	4.3	4.2	3.9	4.4	3.8	-0.5	-0.4	11	5 535
BG	-	-	-	-	1.9	1.7	1.7	2.1	2.1	2.2	1.8	1.7	1.3	-	-0.4	24	129
CZ	2.4	2.3	1.9	1.8	1.9	1.9	1.6	1.5	1.5	1.2	1.1	1.1	1.1	-1.3	-0.8	25	512
DK	3.3	3.1	3.4	3.6	3.6	3.3	3.7	3.8	3.8	3.7	3.4	3.5	3.7	0.4	0.3	12	4 038
DE	4.5	4.6	4.8	4.8	4.9	4.8	4.6	4.5	4.5	5.0	5.4	5.9	5.8	1.3	1.0	6	55 420
EE	1.5	1.7	1.7	1.8	1.9	2.3	2.5	2.3	2.2	2.1	2.1	2.0	2.0	0.5	-0.3	20	100
IE	3.7	3.7	3.3	3.0	2.9	2.6	2.8	2.9	3.1	3.1	3.1	3.0	3.0	-0.8	0.3	14	1 763
EL	1.9	2.3	1.7	1.6	1.8	1.6	1.4	1.0	1.0	1.0	0.9	1.0	0.9	-1.0	-0.7	26	670
ES	4.0	3.8	3.8	4.0	3.8	3.7	3.7	3.6	3.3	3.2	3.2	3.1	2.9	-1.1	-0.8	15	11 368
FR	9.8	9.9	9.9	9.9	9.6	9.5	9.3	9.5	9.5	9.7	9.8	9.5	9.8	0.1	0.4	1	80 362
IT	2.9	2.8	3.1	8.9	7.9	8.1	8.4	8.7	8.4	8.2	8.7	8.6	8.4	5.5	0.3	3	55 861
CY	4.6	4.6	4.6	7.0	6.1	3.7	3.1	3.3	5.2	5.7	5.3	6.1	7.1	2.5	3.4	5	461
LV	5.7	4.6	6.2	6.5	6.7	4.8	5.4	3.7	3.9	3.4	3.0	2.5	2.4	-3.4	-2.4	18	152
LT	1.7	2.1	2.0	1.9	2.0	1.9	2.1	2.2	2.0	2.1	1.9	1.8	1.8	0.1	-0.1	21	153
LU	3.7	3.9	4.2	4.6	5.2	6.0	5.6	4.4	4.0	4.5	5.0	5.7	5.7	2.0	-0.3	7	759
HU	0.3	0.6	0.7	0.6	0.8	1.0	1.0	1.0	1.1	1.4	1.4	1.5	1.7	1.3	0.7	22	678
MT	1.0	1.0	0.9	1.2	1.2	1.2	1.2	1.3	1.4	2.5	1.7	1.6	1.4	0.4	0.2	23	26
NL	2.7	2.7	2.5	2.5	2.6	2.6	2.8	2.9	2.8	2.9	2.9	2.7	2.6	-0.1	0.0	17	5 818
AT	8.1	7.7	7.4	7.4	7.4	7.5	7.2	7.4	7.5	7.3	7.3	7.2	7.1	-0.9	-0.3	4	8 106
PL	4.2	4.0	4.1	3.8	3.8	3.9	4.4	4.4	4.1	4.3	5.1	6.0	4.4	0.2	0.5	9	4 740
PT	1.6	1.5	1.6	1.7	1.7	1.8	1.9	2.7	3.9	2.0	2.0	2.1	2.2	0.6	0.4	19	1 322
RO	-	-	-	1.1	1.6	1.6	2.2	2.2	2.2	1.7	1.8	2.0	2.8	-	1.2	16	1 031
SI	1.3	2.6	4.4	5.0	5.2	6.2	6.7	6.7	7.3	7.4	7.5	6.5	5.5	4.2	-0.7	8	723
SK	2.2	3.0	2.1	2.0	2.0	2.2	2.2	2.8	2.8	2.8	3.1	3.3	3.2	1.0	1.0	13	512
FI	0.3	0.4	0.4	0.5	0.5	0.4	0.5	0.5	0.5	0.7	0.6	0.6	0.6	0.3	0.1	27	438
SE	5.3	6.8	7.5	8.5	10.8	7.8	7.8	8.4	8.5	8.3	8.0	8.9	8.9	3.6	1.1	2	14 169
UK	5.2	5.2	5.1	4.9	4.8	4.8	4.8	4.9	4.7	4.5	4.4	4.3	4.2	-1.0	-0.6	10	31 476
NO	*1.5*	*1.5*	*1.5*	*1.5*	*1.5*	*1.2*	*1.3*	*1.3*	*1.3*	*1.2*	*1.2*	*1.3*	*1.3*	*-0.2*	*0.1*		*1 635*
EU-27 averages																	
weighted	-	-	-	-	5.9	5.7	5.8	5.8	5.8	5.8	5.9	5.9	5.8	-	0.1		
arithmetic	-	-	-	-	4.0	3.7	3.8	3.8	3.9	3.9	3.9	3.9	3.9	-	0.1		
EA-16 averages																	
weighted	5.3	5.3	5.3	6.4	6.1	6.0	6.1	6.1	6.1	6.2	6.4	6.4	6.3	1.0	0.3		
arithmetic	3.5	3.7	3.7	4.3	4.2	4.1	4.1	4.1	4.3	4.4	4.4	4.5	4.4	0.8	0.2		
EU-25 averages																	
weighted	5.2	5.2	5.3	6.1	6.0	5.8	5.8	5.8	5.8	5.8	5.9	6.0	5.9	0.7	0.1		
arithmetic	3.4	3.6	3.7	4.1	4.1	3.9	4.0	3.9	4.1	4.0	4.0	4.1	4.0	0.6	0.1		
Convergence indicators																	
St.dev/mean	44.0	42.2	44.0	44.2	45.6	42.1	42.1	41.9	42.5	42.4	43.2	43.9	44.4	0.4	2.3		
Max-min	9.4	9.5	9.5	9.4	10.3	9.0	8.8	9.0	9.0	9.0	9.2	8.9	9.2	-0.2	0.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.2_G: Direct Taxes as % of GDP: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	16.6	16.7	17.1	17.7	17.3	17.5	17.7	17.6	17.2	17.4	17.5	17.2	16.9	0.3	-0.6	4	56 680
BG	-	-	-	-	7.7	7.0	7.6	6.4	6.7	6.0	5.7	6.0	7.2	-	0.2	25	2 068
CZ	9.6	8.4	8.9	8.3	8.5	8.3	8.8	9.1	9.6	9.6	9.2	9.2	9.3	-0.3	1.0	19	11 843
DK	31.0	31.0	30.5	30.1	30.3	30.5	29.5	29.3	29.5	30.4	31.9	30.6	29.8	-1.2	-0.7	1	67 477
DE	10.9	11.3	11.1	11.4	11.9	12.5	11.0	10.7	10.6	10.2	10.3	10.9	11.4	0.4	-1.1	15	275 040
EE	10.9	9.3	9.3	10.4	9.8	7.8	7.3	7.6	8.1	8.0	7.0	7.2	7.8	-3.1	0.0	24	1 197
IE	13.6	14.1	14.1	13.8	13.9	13.5	12.8	11.6	12.0	12.4	12.3	13.2	12.8	-0.8	-0.7	12	24 394
EL	6.9	6.6	7.3	8.8	9.1	10.0	8.8	8.8	8.0	8.1	8.6	8.0	8.1	1.2	-1.9	23	18 468
ES	10.3	10.4	10.6	10.3	10.4	10.5	10.4	10.8	10.5	10.6	11.4	12.2	13.4	3.1	2.8	11	140 594
FR	8.4	9.0	9.7	11.8	12.4	12.5	12.6	11.8	11.4	11.6	11.8	12.2	11.9	3.5	-0.6	14	225 685
IT	15.0	15.4	16.5	14.6	15.0	14.5	14.8	14.1	14.7	13.9	13.4	14.4	15.2	0.2	0.7	6	233 960
CY	8.8	8.5	8.7	9.8	10.7	11.0	11.2	11.2	9.6	8.7	10.2	10.8	14.0	5.2	3.0	7	2 194
LV	7.1	7.0	7.5	8.0	7.7	7.3	7.6	7.8	7.6	7.9	7.9	8.5	9.2	2.1	1.9	21	1 942
LT	8.7	8.2	8.8	9.0	9.2	8.4	7.8	7.5	8.0	8.7	9.0	9.6	9.3	0.6	0.8	20	2 636
LU	15.4	15.9	16.5	16.1	14.9	15.0	15.3	15.4	14.8	13.1	13.8	13.2	13.6	-1.8	-1.4	9	4 936
HU	8.9	9.4	9.2	9.1	9.6	9.6	10.1	10.2	9.5	9.1	9.1	9.4	10.2	1.4	0.7	16	10 352
MT	8.3	7.4	8.3	8.0	8.8	9.2	10.2	11.4	12.0	11.4	12.0	12.2	13.6	5.3	4.4	8	742
NL	12.5	13.0	12.4	12.2	12.1	12.0	11.7	11.8	11.0	10.7	11.7	11.9	12.3	-0.2	0.3	13	69 854
AT	11.7	12.7	13.6	13.7	13.3	13.2	15.1	13.9	13.8	13.6	12.9	13.0	13.5	1.8	0.3	10	36 671
PL	11.7	11.3	11.1	10.9	7.7	7.2	6.7	6.9	6.6	6.4	7.0	7.5	8.7	-3.1	1.5	22	26 812
PT	8.5	9.1	9.2	8.9	9.4	9.9	9.5	9.4	8.7	8.6	8.5	8.8	9.8	1.3	-0.2	17	15 920
RO	-	-	-	8.3	7.9	7.0	6.4	5.8	6.0	6.4	5.3	6.1	6.8	-	-0.3	26	8 367
SI	6.9	7.4	7.5	7.5	7.5	7.4	7.6	7.8	8.0	8.3	8.7	9.2	9.5	2.6	2.1	18	3 281
SK	10.8	9.7	9.2	9.0	9.0	7.5	7.5	7.1	7.1	6.1	6.0	6.1	6.1	-4.7	-1.3	27	3 356
FI	17.5	19.1	18.6	19.0	18.7	21.4	19.2	19.1	18.0	17.8	17.9	17.5	17.8	0.3	-3.6	3	31 993
SE	19.8	20.7	21.2	21.1	21.9	22.1	19.6	17.6	18.3	19.1	19.9	19.8	19.0	-0.7	-3.0	2	62 987
UK	15.2	14.9	15.2	16.4	16.3	16.7	16.8	15.7	15.2	15.4	16.4	17.2	16.8	1.7	0.2	5	344 510
NO	*16.2*	*17.0*	*16.8*	*15.8*	*16.9*	*20.1*	*20.2*	*19.8*	*19.5*	*21.1*	*22.4*	*23.0*	*22.0*	*5.8*	*1.9*		*62 396*

EU-27 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	-	-	-	-	13.7	13.9	13.5	13.0	12.7	12.7	12.9	13.4	13.6	-	-0.3		
arithmetic	-	-	-	-	12.3	12.2	12.0	11.7	11.6	11.5	11.7	11.9	12.4	-	0.2		

EA-16 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	11.3	11.8	12.1	12.4	12.7	12.9	12.5	12.1	11.9	11.7	11.8	12.3	12.7	1.4	-0.1		
arithmetic	11.4	11.6	11.9	12.1	12.2	12.4	12.2	12.0	11.7	11.4	11.7	11.9	12.5	1.5	0.2		

EU-25 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	12.4	12.8	13.2	13.5	13.8	14.0	13.6	13.0	12.8	12.7	13.0	13.5	13.7	1.3	-0.2		
arithmetic	12.2	12.3	12.5	12.6	12.6	12.6	12.4	12.2	12.0	11.9	12.2	12.4	12.8	0.6	0.2		

Convergence indicators

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
St.dev/mean	42.2	42.9	40.9	38.4	38.0	40.0	38.8	39.2	39.8	41.4	42.9	39.2	36.2	-6.0	-3.8		
Max-min	24.0	24.4	23.2	22.6	22.9	23.5	23.1	23.5	23.6	24.4	26.6	24.7	23.7	-0.4	0.1		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.2_T: Direct Taxes as % of Total Taxation: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	37.9	37.7	38.2	39.0	38.1	38.8	39.3	38.8	38.3	38.8	39.1	38.6	38.5	0.6	-0.3	7	56 680
BG	-	-	-	-	25.2	21.4	24.5	21.6	20.7	18.1	16.9	17.9	20.9	-	-0.5	26	2 068
CZ	26.5	24.1	25.4	25.0	24.9	24.6	26.0	26.2	27.0	25.7	24.7	25.1	25.3	-1.2	0.7	20	11 843
DK	63.5	63.0	62.3	61.0	60.6	61.8	60.8	61.2	61.5	62.0	62.8	61.7	61.2	-2.3	-0.6	1	67 477
DE	27.5	27.9	27.2	28.0	28.6	29.8	27.6	27.2	26.7	26.3	26.7	27.9	28.7	1.3	-1.0	16	275 040
EE	30.0	27.0	27.0	30.5	30.0	25.0	23.9	24.3	26.2	26.0	22.8	23.0	23.7	-6.3	-1.3	24	1 197
IE	41.2	42.5	43.4	43.6	43.6	42.8	42.9	40.9	41.2	41.1	40.1	41.0	41.0	-0.2	-1.8	4	24 394
EL	23.8	22.5	23.9	27.0	27.2	28.8	26.6	26.2	24.9	26.1	27.3	25.7	25.2	1.4	-3.6	21	18 468
ES	31.4	31.5	32.0	31.3	30.8	31.1	31.0	31.9	30.9	30.7	32.0	33.4	36.1	4.7	5.0	9	140 594
FR	19.7	20.5	21.9	26.8	27.7	28.3	28.9	27.3	26.5	26.9	27.0	27.7	27.6	7.8	-0.7	17	225 685
IT	37.5	36.7	37.7	34.5	35.4	34.8	35.7	34.5	35.6	34.3	33.2	34.3	35.2	-2.3	0.4	10	233 960
CY	32.9	32.2	33.6	35.3	38.2	36.7	36.2	35.8	29.2	26.0	28.6	29.6	33.6	0.7	-3.1	11	2 194
LV	21.5	22.6	23.5	23.7	24.0	24.7	26.5	27.5	26.5	27.7	27.2	27.9	30.2	8.7	5.5	15	1 942
LT	30.4	29.4	28.5	28.3	28.8	28.1	27.3	26.4	28.3	30.8	31.6	32.6	31.0	0.6	2.9	14	2 636
LU	41.6	42.3	42.0	40.9	39.0	38.4	38.4	39.2	38.8	35.2	36.7	36.7	37.0	-4.5	-1.4	8	4 936
HU	21.3	23.3	23.5	23.4	24.5	24.9	26.4	26.7	25.3	24.1	24.3	25.3	25.7	4.4	0.9	19	10 352
MT	31.1	29.0	30.2	31.3	32.1	32.7	33.5	36.1	38.2	34.6	35.5	36.3	39.3	8.2	6.5	6	742
NL	31.2	32.3	31.2	30.9	30.0	30.0	30.6	31.3	29.3	28.6	31.2	30.4	31.6	0.4	1.7	13	69 854
AT	28.3	29.7	30.6	31.0	30.3	30.6	33.4	31.7	31.5	31.3	30.5	31.0	32.2	3.9	1.6	12	36 671
PL	31.6	30.5	30.4	30.7	22.2	22.1	20.7	21.2	20.5	20.3	21.3	22.2	24.9	-6.7	2.9	22	26 812
PT	26.5	27.7	27.9	26.9	27.6	28.9	27.9	27.0	25.0	25.1	24.2	24.6	26.5	0.1	-2.3	18	15 920
RO	-	-	-	28.9	25.1	23.1	22.2	20.5	21.6	23.3	19.1	21.3	23.0	-	-0.1	25	8 367
SI	17.7	19.5	20.2	19.8	19.6	19.8	20.2	20.7	20.9	21.6	22.5	23.9	24.9	7.2	5.1	23	3 281
SK	26.8	24.6	24.8	24.5	25.5	21.9	22.6	21.2	21.6	19.3	19.1	20.6	20.8	-6.0	-1.1	27	3 356
FI	38.2	40.7	40.2	41.3	40.9	45.3	43.0	42.9	41.0	41.0	40.6	40.3	41.4	3.2	-3.8	3	31 993
SE	41.2	41.1	41.6	41.0	42.2	42.6	39.3	36.8	37.9	39.3	40.1	40.5	39.4	-1.8	-3.1	5	62 987
UK	43.7	43.4	43.6	45.6	45.0	45.4	46.1	44.9	43.7	43.8	45.4	46.6	46.3	2.5	0.9	2	344 510
NO	*38.5*	*40.0*	*39.9*	*37.7*	*39.9*	*47.1*	*47.2*	*46.0*	*46.1*	*48.7*	*51.4*	*52.2*	*50.4*	*11.9*	*3.2*		*62 396*

EU-27 averages																	
weighted	-	-	-	-	33.7	34.4	34.1	33.2	32.7	32.6	33.0	33.8	34.3	-	0.0		
arithmetic	-	-	-	-	32.1	31.9	31.9	31.5	31.1	30.7	30.8	31.3	32.3	-	0.3		

EA-16 averages																	
weighted	28.5	29.0	29.5	30.3	30.7	31.3	31.0	30.3	29.9	29.6	29.8	30.6	31.5	3.0	0.2		
arithmetic	30.8	31.1	31.6	32.0	32.2	32.4	32.4	32.0	31.2	30.4	30.9	31.4	32.5	2.2	0.2		

EU-25 averages																	
weighted	31.5	31.8	32.6	33.5	33.7	34.4	34.1	33.3	32.7	32.7	33.1	33.9	34.4	3.0	0.0		
arithmetic	32.1	32.1	32.4	32.8	32.7	32.7	32.6	32.3	31.9	31.5	31.8	32.3	33.1	1.0	0.4		

Convergence indicators																	
St.dev/mean	30.9	30.5	29.1	26.6	26.6	28.0	27.2	28.0	28.5	28.9	29.8	28.0	26.3	-4.6	-1.6		
Max-min	45.7	43.5	42.2	41.2	41.0	42.0	40.6	40.7	41.1	43.9	45.9	43.8	40.4	-5.3	-1.6		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table A.2.1_G: Direct Taxes as % of GDP: Personal income taxes

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	13.4	13.1	13.3	13.3	13.0	13.2	13.5	13.3	13.0	12.8	12.7	12.1	12.0	-1.4	-1.2	4	40 193
BG	-	-	-	-	4.4	4.1	3.6	3.2	3.3	3.2	2.9	2.7	3.2	-	-0.9	26	925
CZ	4.8	4.8	4.8	4.7	4.5	4.6	4.5	4.7	4.9	4.8	4.6	4.2	4.3	-0.5	-0.2	24	5 507
DK	26.3	26.2	25.9	25.5	25.8	25.6	26.0	25.7	25.6	24.9	24.9	24.8	25.2	-1.1	-0.4	1	57 058
DE	9.3	9.4	9.2	9.5	9.9	10.2	9.9	9.6	9.3	8.7	8.6	8.9	9.2	-0.1	-1.0	8	223 870
EE	8.5	7.7	7.5	7.9	7.8	6.9	6.6	6.4	6.5	6.3	5.6	5.7	6.1	-2.3	-0.8	17	936
IE	10.3	10.3	10.2	9.7	9.0	8.6	8.1	7.1	6.8	7.4	7.3	7.2	7.3	-2.9	-1.3	13	13 968
EL	3.6	3.7	4.0	4.9	5.1	5.0	4.5	4.5	4.4	4.4	4.6	4.6	4.7	1.1	-0.3	23	10 723
ES	7.7	7.7	7.2	7.0	6.7	6.6	6.8	6.8	6.6	6.4	6.6	7.1	7.7	0.0	1.1	9	81 299
FR	5.3	5.5	5.8	8.0	8.2	8.4	8.2	7.9	7.9	7.9	8.0	7.9	7.5	2.2	-0.9	10	141 739
IT	10.4	10.7	11.1	11.2	11.3	10.6	10.8	10.6	10.5	10.4	10.4	10.9	11.4	0.9	0.8	5	174 598
CY	3.9	3.1	3.3	3.7	3.7	3.6	3.9	4.3	4.4	3.5	3.9	4.6	6.3	2.4	2.7	16	987
LV	5.3	5.1	5.4	5.7	5.6	5.6	5.5	5.6	5.8	5.9	5.7	6.0	6.1	0.8	0.6	18	1 292
LT	6.5	6.3	7.2	7.7	8.3	7.7	7.2	6.9	6.5	6.8	6.9	6.8	6.7	0.2	-1.1	15	1 891
LU	8.0	8.1	8.1	7.5	7.2	7.2	7.0	6.4	6.5	6.6	7.1	7.5	7.4	-0.7	0.2	12	2 678
HU	6.7	7.3	6.9	6.6	6.9	7.1	7.5	7.5	7.0	6.6	6.6	6.7	7.1	0.4	0.0	14	7 227
MT	5.0	4.5	5.0	4.8	5.3	5.6	6.2	6.1	6.3	6.4	6.3	6.4	5.9	0.9	0.3	19	322
NL	7.7	7.2	6.3	6.1	6.0	6.0	6.2	6.8	6.5	6.0	6.6	7.0	7.4	-0.3	1.4	11	42 173
AT	9.3	9.8	10.5	10.5	10.5	10.1	10.8	10.5	10.5	10.2	9.6	9.7	10.0	0.7	-0.1	7	26 958
PL	8.4	8.0	7.6	7.7	5.0	4.4	4.5	4.3	4.2	3.6	3.9	4.6	5.3	-3.0	0.9	22	16 458
PT	5.6	5.8	5.5	5.3	5.3	5.6	5.6	5.4	5.4	5.2	5.3	5.5	5.7	0.1	0.1	21	9 285
RO	-	-	-	4.4	3.5	3.3	3.3	2.7	2.8	2.8	2.3	2.8	3.3	-	-0.1	25	4 066
SI	5.9	6.0	5.9	5.6	5.6	5.6	5.7	5.7	5.7	5.7	5.5	5.8	5.7	-0.1	0.1	20	1 979
SK	3.6	4.0	4.3	4.4	4.3	3.4	3.5	3.3	3.2	2.7	2.6	2.5	2.6	-1.0	-0.8	27	1 401
FI	14.2	15.4	14.2	13.8	13.5	14.5	14.0	13.9	13.7	13.3	13.5	13.2	13.0	-1.2	-1.4	3	23 396
SE	16.3	17.2	17.4	17.5	17.8	17.2	16.0	14.7	15.2	15.4	15.5	15.5	14.6	-1.7	-2.6	2	48 271
UK	10.1	9.4	9.0	10.0	10.2	10.6	10.6	10.2	9.8	9.8	10.2	10.4	10.5	0.4	-0.1	6	215 204
NO	*10.3*	*10.7*	*10.9*	*11.7*	*11.4*	*10.3*	*10.4*	*10.7*	*10.5*	*10.3*	*9.7*	*9.1*	*9.6*	*-0.7*	*-0.6*		*27 392*

EU-27 averages																	
weighted	-	-	-	-	9.8	9.8	9.7	9.4	9.2	9.0	9.1	9.2	9.4	-	-0.5		
arithmetic	-	-	-	-	8.3	8.2	8.1	7.9	7.9	7.7	7.7	7.8	8.0	-	-0.2		

EA-16 averages																	
weighted	8.4	8.6	8.6	9.1	9.2	9.2	9.1	8.9	8.7	8.4	8.5	8.7	8.9	0.4	-0.3		
arithmetic	7.7	7.8	7.7	7.8	7.8	7.8	7.8	7.6	7.5	7.3	7.4	7.5	7.7	0.1	0.0		

EU-25 averages																	
weighted	9.2	9.2	9.2	9.7	9.8	9.8	9.7	9.5	9.3	9.0	9.1	9.3	9.4	0.2	-0.4		
arithmetic	8.6	8.6	8.6	8.7	8.7	8.5	8.5	8.3	8.3	8.1	8.1	8.2	8.4	-0.3	-0.2		

Convergence indicators																	
St.dev/mean	53.7	54.8	53.8	49.5	50.0	50.2	50.6	50.9	51.6	52.6	52.5	50.5	48.6	-5.0	-1.5		
Max-min	22.7	23.1	22.6	21.8	22.3	22.3	22.7	23.0	22.7	22.3	22.6	22.3	22.6	-0.1	0.4		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union

eurostat
EUROPEAN COMMISSION

Table A.2.1_T: Direct Taxes as % of Total Taxation: Personal income taxes

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	30.6	29.5	29.6	29.3	28.6	29.2	29.9	29.4	29.1	28.4	28.3	27.3	27.3	-3.3	-1.9	5	40 193
BG	-	-	-	-	14.5	12.6	11.6	11.0	10.2	9.7	8.6	8.1	9.4	-	-3.3	26	925
CZ	13.3	13.7	13.8	14.1	13.1	13.5	13.3	13.4	13.6	12.8	12.3	11.6	11.7	-1.5	-1.7	24	5 507
DK	53.9	53.4	52.9	51.8	51.6	51.9	53.6	53.6	53.2	50.9	49.0	50.0	51.8	-2.2	-0.1	1	57 058
DE	23.4	23.1	22.7	23.2	23.6	24.4	24.7	24.3	23.5	22.4	22.2	22.7	23.4	0.0	-1.0	9	223 870
EE	23.3	22.3	21.8	23.3	23.9	22.1	21.5	20.7	21.0	20.5	18.2	18.2	18.5	-4.8	-3.5	15	936
IE	31.0	31.0	31.3	30.6	28.4	27.2	27.1	24.9	23.4	24.5	23.7	22.4	23.5	-7.5	-3.7	8	13 968
EL	12.5	12.4	13.2	15.1	15.4	14.4	13.6	13.5	13.6	14.2	14.5	14.7	14.7	2.1	0.2	23	10 723
ES	23.6	23.3	21.7	21.3	19.8	19.5	20.2	20.1	19.4	18.5	18.6	19.3	20.9	-2.7	1.3	11	81 299
FR	12.3	12.5	13.2	18.1	18.3	18.9	18.8	18.3	18.5	18.2	18.4	18.0	17.3	5.0	-1.6	17	141 739
IT	26.1	25.6	25.3	26.3	26.5	25.4	26.1	25.9	25.4	25.6	25.7	25.8	26.3	0.2	0.9	6	174 598
CY	14.8	11.9	12.6	13.5	13.3	12.0	12.5	13.6	13.5	10.5	10.9	12.5	15.1	0.3	3.1	21	987
LV	16.0	16.7	16.8	16.8	17.6	18.8	19.3	19.7	20.4	20.8	19.6	19.8	20.1	4.1	1.2	13	1 292
LT	22.7	22.7	23.3	24.0	26.0	25.6	25.3	24.2	23.3	24.0	24.1	23.1	22.2	-0.4	-3.3	10	1 891
LU	21.7	21.7	20.6	19.1	18.8	18.3	17.7	16.2	17.2	17.8	19.0	21.0	20.1	-1.6	1.8	12	2 678
HU	16.1	17.9	17.6	17.0	17.7	18.5	19.6	19.9	18.6	17.5	17.6	18.1	18.0	1.9	-0.5	16	7 227
MT	18.8	17.7	18.4	18.7	19.3	19.8	20.3	19.4	20.0	19.5	18.6	19.0	17.0	-1.8	-2.8	18	322
NL	19.2	17.9	15.9	15.5	14.9	15.0	16.1	18.1	17.5	16.0	17.5	17.8	19.1	-0.1	4.1	14	42 173
AT	22.4	22.9	23.6	23.7	23.9	23.3	23.9	24.0	23.9	23.4	22.7	23.2	23.7	1.2	0.3	7	26 958
PL	22.6	21.5	21.0	21.7	14.2	13.5	13.9	13.1	13.1	11.6	12.0	13.6	15.3	-7.3	1.8	20	16 458
PT	17.3	17.6	16.6	16.0	15.6	16.2	16.5	15.6	15.5	15.3	15.2	15.2	15.5	-1.8	-0.7	19	9 285
RO	-	-	-	15.3	11.2	11.0	11.3	9.5	10.1	10.4	8.1	10.0	11.2	-	0.2	25	4 066
SI	15.0	15.7	16.0	14.8	14.6	15.0	15.2	15.0	15.0	15.0	14.2	15.0	15.0	0.1	0.0	22	1 979
SK	8.9	10.1	11.6	11.8	12.2	9.9	10.6	9.8	9.7	8.4	8.4	8.5	8.7	-0.2	-1.2	27	1 401
FI	31.1	32.7	30.8	30.0	29.4	30.6	31.5	31.2	31.0	30.5	30.7	30.3	30.3	-0.8	-0.3	2	23 396
SE	34.1	34.2	34.2	33.9	34.3	33.1	32.0	30.7	31.5	31.6	31.3	31.6	30.2	-3.8	-2.9	3	48 271
UK	29.1	27.4	26.0	27.9	28.2	28.8	29.1	29.1	28.2	27.8	28.4	28.1	28.9	-0.2	0.1	4	215 204
NO	*24.6*	*25.2*	*25.8*	*27.8*	*26.9*	*24.1*	*24.3*	*24.8*	*24.9*	*23.7*	*22.2*	*20.7*	*22.1*	*-2.5*	*-2.0*		*27 392*
EU-27 averages																	
weighted	-	-	-	-	23.9	24.2	24.4	24.1	23.6	23.1	23.1	23.2	23.5	-	-0.7		
arithmetic	-	-	-	-	21.3	21.1	21.3	20.9	20.7	20.2	19.9	20.2	20.6	-	-0.5		
EA-16 averages																	
weighted	21.2	21.0	20.9	22.2	22.2	22.3	22.7	22.4	22.0	21.4	21.4	21.5	21.9	0.7	-0.4		
arithmetic	20.5	20.3	20.2	20.4	20.2	20.0	20.3	20.0	19.8	19.3	19.3	19.5	19.9	-0.7	0.0		
EU-25 averages																	
weighted	23.3	23.0	22.7	24.0	24.0	24.2	24.5	24.2	23.7	23.2	23.2	23.3	23.6	0.4	-0.6		
arithmetic	22.4	22.2	22.0	22.3	22.0	21.8	22.1	21.8	21.6	21.0	20.8	21.1	21.4	-1.0	-0.4		
Convergence indicators																	
St.dev/mean	40.3	40.4	39.5	35.6	36.5	36.9	37.4	37.8	38.1	38.7	38.1	37.5	36.9	-3.5	0.0		
Max-min	45.0	43.3	41.2	39.9	40.4	41.9	43.0	44.1	43.5	42.4	40.9	41.9	43.1	-1.9	1.1		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.2.2_G: Direct Taxes as % of GDP: Corporate income tax

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.3	2.7	2.8	3.4	3.2	3.2	3.1	3.0	2.9	3.2	3.4	3.7	3.6	1.3	0.4	9	12 123
BG	-	-	-	-	3.1	2.7	3.8	2.9	3.1	2.4	2.4	2.7	3.2	-	0.6	14	937
CZ	4.6	3.4	3.8	3.4	3.8	3.5	4.1	4.3	4.6	4.7	4.5	4.8	4.8	0.3	1.4	4	6 162
DK	2.3	2.5	2.7	3.0	2.4	3.3	2.8	2.9	2.9	3.2	3.9	4.4	3.6	1.3	0.3	10	8 191
DE	0.9	1.2	1.3	1.3	1.5	1.7	0.6	0.6	0.7	0.9	1.1	1.4	1.4	0.5	-0.3	27	33 060
EE	2.4	1.6	1.8	2.4	2.0	0.9	0.7	1.1	1.6	1.7	1.4	1.5	1.7	-0.7	0.8	26	261
IE	2.7	3.1	3.2	3.3	3.8	3.7	3.5	3.7	3.7	3.6	3.4	3.8	3.4	0.6	-0.4	13	6 393
EL	2.3	2.0	2.3	2.8	3.2	4.1	3.4	3.4	2.9	3.0	3.2	2.7	2.6	0.2	-1.6	25	5 867
ES	1.9	2.0	2.7	2.5	2.9	3.1	2.9	3.3	3.1	3.5	3.9	4.2	4.8	2.9	1.6	5	50 065
FR	1.8	2.0	2.3	2.3	2.7	2.8	3.1	2.5	2.1	2.3	2.3	2.8	3.0	1.2	0.2	18	56 173
IT	3.3	3.8	4.1	2.5	2.7	2.3	2.9	2.5	2.2	2.2	2.3	2.9	3.2	-0.1	0.9	15	49 660
CY	4.0	4.4	4.4	4.9	5.9	6.2	6.2	6.0	4.3	3.7	4.6	5.5	6.9	2.9	0.7	1	1 079
LV	1.8	1.8	2.2	2.3	2.0	1.6	1.9	2.0	1.5	1.8	2.0	2.3	2.7	0.9	1.2	22	572
LT	2.1	1.8	1.6	1.3	0.8	0.7	0.5	0.6	1.4	1.9	2.1	2.8	2.6	0.5	1.9	24	734
LU	6.6	6.8	7.5	7.6	6.7	7.0	7.3	8.0	7.3	5.7	5.8	5.0	5.4	-1.1	-1.5	3	1 977
HU	1.9	1.8	1.9	2.2	2.3	2.2	2.3	2.3	2.2	2.1	2.1	2.3	2.8	0.9	0.6	21	2 786
MT	2.6	2.3	2.6	2.5	2.7	2.9	3.2	3.9	4.5	4.1	4.5	5.0	6.7	4.1	3.8	2	367
NL	3.3	4.1	4.5	4.5	4.5	4.3	4.2	3.6	3.0	3.3	3.6	3.6	3.5	0.3	-0.8	11	20 125
AT	1.6	2.1	2.2	2.3	2.0	2.2	3.3	2.4	2.3	2.4	2.3	2.3	2.6	1.0	0.4	23	7 066
PL	2.7	2.7	2.7	2.6	2.4	2.4	1.9	2.0	1.8	2.2	2.5	2.4	2.8	0.0	0.3	20	8 509
PT	2.4	2.8	3.2	3.2	3.6	3.9	3.4	3.4	2.9	3.0	2.8	3.0	3.7	1.3	-0.2	8	6 029
RO	-	-	-	3.7	3.8	3.0	2.5	2.6	2.8	3.2	2.7	2.8	3.1	-	0.1	17	3 814
SI	0.5	0.9	1.0	1.0	1.2	1.2	1.3	1.6	1.7	1.9	2.8	3.0	3.4	2.8	2.2	12	1 161
SK	6.0	4.3	3.7	3.2	3.1	2.6	2.6	2.5	2.8	2.6	2.7	2.9	2.9	-3.1	0.3	19	1 609
FI	2.3	2.8	3.5	4.3	4.3	5.9	4.2	4.2	3.4	3.5	3.3	3.4	3.9	1.6	-2.0	7	6 970
SE	2.6	2.6	2.8	2.6	3.1	3.8	2.6	2.1	2.2	2.9	3.6	3.6	4.0	1.4	0.2	6	13 202
UK	2.7	3.1	3.7	3.7	3.3	3.3	3.4	2.7	2.6	2.8	3.2	3.8	3.2	0.5	-0.1	16	65 596
NO	*4.8*	*5.2*	*5.0*	*3.2*	*4.5*	*8.9*	*8.9*	*8.1*	*8.0*	*9.8*	*11.8*	*12.9*	*11.3*	*6.6*	*2.4*		*32 165*
EU-27 averages																	
weighted	-	-	-	-	2.7	2.8	2.6	2.3	2.2	2.4	2.6	3.0	3.0	-	0.2		
arithmetic	-	-	-	-	3.1	3.1	3.0	3.0	2.8	2.9	3.1	3.3	3.5	-	0.4		
EA-16 averages																	
weighted	1.9	2.2	2.5	2.3	2.5	2.6	2.4	2.2	2.0	2.2	2.4	2.7	2.9	1.0	0.3		
arithmetic	2.8	2.9	3.2	3.2	3.4	3.6	3.4	3.4	3.1	3.1	3.3	3.4	3.8	1.3	0.2		
EU-25 averages																	
weighted	2.0	2.4	2.7	2.6	2.7	2.8	2.6	2.3	2.2	2.4	2.6	3.0	3.0	1.0	0.2		
arithmetic	2.7	2.7	3.0	3.0	3.0	3.1	3.0	3.0	2.8	2.9	3.1	3.3	3.6	0.9	0.4		
Convergence indicators																	
St.dev/mean	67.2	52.4	48.3	51.3	48.4	54.0	57.9	65.9	59.3	42.1	40.4	35.1	42.7	-24.6	-11.3		
Max-min	6.0	5.9	6.4	6.6	5.9	6.3	6.8	7.5	6.6	4.8	4.7	4.1	5.5	-0.5	-0.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union

eurostat
EUROPEAN COMMISSION

Table A.2.2_T: Direct Taxes as % of Total Taxation: Corporate income tax

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	5.4	6.0	6.3	7.4	7.1	7.1	6.9	6.7	6.4	7.1	7.5	8.3	8.2	2.9	1.1	18	12 123
BG	-	-	-	-	10.1	8.2	12.3	9.9	9.5	7.3	7.0	8.1	9.5	-	1.2	10	937
CZ	12.7	9.7	11.0	10.1	11.2	10.3	12.0	12.3	12.8	12.5	12.0	13.1	13.1	0.5	2.9	4	6 162
DK	4.8	5.1	5.5	6.1	4.8	6.6	5.7	6.0	6.0	6.4	7.7	8.8	7.4	2.6	0.8	22	8 191
DE	2.2	2.9	3.1	3.3	3.6	4.0	1.4	1.5	1.9	2.4	2.8	3.5	3.5	1.2	-0.5	27	33 060
EE	6.7	4.6	5.1	7.1	6.0	2.9	2.3	3.6	5.1	5.4	4.7	4.9	5.2	-1.5	2.3	26	261
IE	8.3	9.3	9.8	10.5	11.9	11.7	11.9	13.0	12.7	11.8	11.0	11.7	10.7	2.4	-1.0	6	6 393
EL	8.0	6.8	7.5	8.6	9.5	12.0	10.1	10.0	9.1	9.6	10.3	8.5	8.0	0.0	-4.0	19	5 867
ES	5.8	6.1	8.1	7.7	8.7	9.2	8.6	9.6	9.3	10.0	11.0	11.6	12.8	7.1	3.6	5	50 065
FR	4.2	4.7	5.2	5.3	5.9	6.3	7.0	5.9	5.0	5.4	5.3	6.5	6.9	2.7	0.5	24	56 173
IT	8.3	9.0	9.4	5.8	6.4	5.6	7.0	6.1	5.3	5.4	5.8	6.9	7.5	-0.9	1.9	21	49 660
CY	14.9	16.7	17.0	17.7	21.3	20.6	20.1	19.2	13.1	11.1	13.1	15.0	16.6	1.7	-4.0	2	1 079
LV	5.5	5.9	6.8	6.8	6.4	5.3	6.6	7.1	5.3	6.1	6.9	7.5	8.9	3.4	3.6	13	572
LT	7.4	6.4	5.0	4.1	2.6	2.3	1.9	2.1	4.9	6.6	7.3	9.4	8.6	1.2	6.4	16	734
LU	17.7	18.1	19.0	19.4	17.4	17.8	18.4	20.4	19.2	15.3	15.4	13.8	14.8	-2.8	-3.0	3	1 977
HU	4.5	4.5	4.9	5.5	5.9	5.6	6.0	6.1	5.8	5.6	5.6	6.3	6.9	2.4	1.3	23	2 786
MT	9.8	9.0	9.4	9.6	10.0	10.3	10.6	12.3	14.4	12.5	13.2	14.8	19.4	9.6	9.1	1	367
NL	8.1	10.1	11.4	11.4	11.0	10.9	11.0	9.4	8.1	8.8	9.7	9.3	9.1	1.0	-1.8	11	20 125
AT	3.8	4.9	5.0	5.3	4.5	5.0	7.2	5.5	5.3	5.6	5.5	5.6	6.2	2.4	1.2	25	7 066
PL	7.3	7.1	7.5	7.3	6.9	7.5	5.8	6.3	5.6	7.1	7.6	7.1	7.9	0.6	0.5	20	8 509
PT	7.4	8.4	9.6	9.5	10.6	11.3	10.0	9.9	8.2	8.7	7.9	8.4	10.1	2.7	-1.2	8	6 029
RO	-	-	-	12.8	12.3	9.8	8.8	9.3	10.1	11.6	9.7	9.9	10.5	-	0.7	7	3 814
SI	1.3	2.4	2.8	2.6	3.1	3.1	3.4	4.1	4.6	5.0	7.2	7.7	8.8	7.5	5.7	14	1 161
SK	15.0	10.9	9.8	8.8	8.8	7.7	7.8	7.6	8.3	8.2	8.7	9.9	10.0	-5.0	2.3	9	1 609
FI	5.0	6.0	7.5	9.4	9.4	12.5	9.4	9.3	7.7	8.1	7.6	7.7	9.0	4.0	-3.5	12	6 970
SE	5.4	5.1	5.6	5.1	5.9	7.3	5.3	4.3	4.6	6.0	7.3	7.4	8.3	2.8	1.0	17	13 202
UK	7.7	8.9	10.7	10.4	9.1	9.0	9.3	7.8	7.6	7.8	8.9	10.2	8.8	1.1	-0.2	15	65 596
NO	*11.4*	*12.3*	*11.8*	*7.5*	*10.7*	*20.9*	*20.7*	*18.9*	*18.9*	*22.7*	*27.0*	*29.4*	*26.0*	*14.6*	*5.1*		*32 165*
EU-27 averages																	
weighted	-	-	-	-	6.5	6.9	6.5	6.0	5.6	6.1	6.6	7.4	7.5	-	0.7		
arithmetic	-	-	-	-	8.5	8.5	8.4	8.3	8.0	8.1	8.4	9.0	9.5	-	1.0		
EA-16 averages																	
weighted	4.7	5.5	6.1	5.7	6.1	6.4	6.0	5.6	5.1	5.6	6.0	6.7	7.1	2.4	0.8		
arithmetic	7.8	8.2	8.8	8.9	9.3	9.7	9.4	9.4	8.7	8.4	8.9	9.3	10.1	2.8	0.3		
EU-25 averages																	
weighted	5.2	5.9	6.8	6.4	6.5	6.9	6.5	5.9	5.6	6.1	6.6	7.4	7.5	2.4	0.7		
arithmetic	7.5	7.5	8.1	8.2	8.3	8.5	8.2	8.2	7.9	7.9	8.4	9.0	9.5	2.0	1.0		
Convergence indicators																	
St.dev/mean	76.7	63.1	56.8	61.5	63.8	61.7	66.7	74.6	67.9	48.3	43.6	38.9	45.2	-31.5	-16.5		
Max-min	16.3	15.7	16.2	16.8	18.7	18.3	18.6	19.0	17.3	12.9	12.6	11.5	16.0	-0.4	-2.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.2.3_G: Direct Taxes as % of GDP: Other

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	0.8	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.3	1.5	1.5	1.3	1.3	0.5	0.2	5	4 363
BG	-	-	-	-	0.2	0.2	0.2	0.2	0.3	0.4	0.4	0.6	0.7	-	0.5	15	206
CZ	0.2	0.3	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	-0.1	25	173
DK	2.3	2.2	2.0	1.6	2.1	1.6	0.7	0.7	1.1	2.3	3.1	1.5	1.0	-1.3	-0.6	6	2 227
DE	0.7	0.8	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.0	0.2	14	18 110
EE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
IE	0.6	0.7	0.7	0.8	1.0	1.2	1.2	0.8	1.5	1.4	1.7	2.2	2.1	1.5	0.9	2	4 033
EL	1.0	0.9	1.0	1.1	0.8	0.8	1.0	0.9	0.7	0.7	0.8	0.8	0.8	-0.1	0.0	11	1 878
ES	0.7	0.7	0.7	0.7	0.8	0.8	0.8	0.7	0.8	0.8	0.8	0.9	0.9	0.2	0.1	10	9 230
FR	1.4	1.5	1.6	1.5	1.6	1.3	1.4	1.3	1.3	1.4	1.4	1.4	1.5	0.1	0.1	3	27 773
IT	1.2	0.9	1.3	1.0	1.0	1.6	1.1	1.0	2.1	1.3	0.7	0.7	0.6	-0.6	-1.0	17	9 702
CY	0.9	0.9	1.0	1.1	1.0	1.2	1.1	0.9	0.9	1.5	1.7	0.7	0.8	0.0	-0.4	12	128
LV	0.0	0.0	0.0	0.0	0.0	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.4	0.4	0.2	23	78
LT	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.0	26	10
LU	0.8	1.0	1.0	1.0	1.1	0.9	0.9	1.0	0.9	0.8	0.8	0.7	0.8	-0.1	-0.1	13	281
HU	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.0	0.0	24	338
MT	0.7	0.6	0.7	0.8	0.8	0.7	0.8	1.4	1.2	0.9	1.3	0.8	1.0	0.3	0.2	8	53
NL	1.6	1.7	1.6	1.6	1.6	1.6	1.3	1.4	1.4	1.4	1.5	1.3	1.3	-0.2	-0.3	4	7 556
AT	0.8	0.8	0.8	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.1	0.0	7	2 647
PL	0.7	0.7	0.7	0.6	0.4	0.3	0.3	0.6	0.6	0.5	0.6	0.5	0.6	-0.1	0.3	18	1 845
PT	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	-0.2	-0.1	22	606
RO	-	-	-	0.2	0.5	0.7	0.6	0.5	0.4	0.3	0.3	0.4	0.4	-	-0.3	21	487
SI	0.6	0.5	0.5	0.9	0.7	0.6	0.6	0.6	0.5	0.6	0.4	0.4	0.4	-0.2	-0.2	20	141
SK	1.2	1.4	1.2	1.4	1.6	1.5	1.4	1.3	1.2	0.8	0.6	0.7	0.6	-0.6	-0.8	16	347
FI	0.9	1.0	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.1	1.0	1.0	0.9	0.0	-0.1	9	1 627
SE	0.8	0.9	0.9	1.0	1.0	1.1	1.0	0.9	0.9	0.8	0.7	0.7	0.5	-0.4	-0.6	19	1 513
UK	2.4	2.4	2.4	2.6	2.8	2.8	2.8	2.8	2.7	2.9	2.9	3.0	3.1	0.7	0.3	1	63 710
NO	*1.0*	*1.1*	*1.0*	*1.0*	*1.0*	*0.9*	*0.9*	*1.0*	*1.0*	*1.0*	*1.0*	*0.9*	*1.0*	*-0.1*	*0.1*		*2 839*
EU-27 averages																	
weighted	-	-	-	-	1.3	1.3	1.2	1.2	1.3	1.3	1.3	1.3	1.3	-	-0.1		
arithmetic	-	-	-	-	0.9	0.9	0.8	0.8	0.9	0.9	0.9	0.8	0.8	-	-0.1		
EA-16 averages																	
weighted	1.0	1.0	1.0	1.0	1.0	1.1	1.0	0.9	1.1	1.0	1.0	1.0	1.0	0.0	-0.1		
arithmetic	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.1	0.0		
EU-25 averages																	
weighted	1.2	1.2	1.2	1.2	1.3	1.4	1.2	1.2	1.4	1.3	1.3	1.3	1.3	0.1	-0.1		
arithmetic	0.8	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.9	1.0	0.9	0.8	0.0	-0.1		
Convergence indicators																	
St.dev/mean	50.7	50.5	47.2	47.4	50.2	46.1	45.9	46.7	45.9	50.3	59.4	51.6	50.3	-0.4	4.3		
Max-min	2.4	2.4	2.4	2.6	2.8	2.8	2.8	2.8	2.7	2.9	3.1	3.0	3.1	0.7	0.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table A.2.3_T: Direct Taxes as % of Total Taxation: Other

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.9	2.2	2.2	2.3	2.4	2.4	2.4	2.7	2.8	3.3	3.3	2.9	3.0	1.0	0.5	5	4 363
BG	-	-	-	-	0.7	0.6	0.6	0.7	0.9	1.1	1.3	1.7	2.1	-	1.5	13	206
CZ	0.6	0.7	0.6	0.7	0.6	0.8	0.6	0.5	0.5	0.3	0.4	0.4	0.4	-0.2	-0.5	25	173
DK	4.8	4.5	4.0	3.2	4.2	3.3	1.5	1.6	2.3	4.7	6.1	2.9	2.0	-2.8	-1.3	14	2 227
DE	1.8	1.9	1.4	1.5	1.4	1.4	1.5	1.4	1.3	1.5	1.6	1.7	1.9	0.1	0.5	16	18 110
EE	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	27	0
IE	1.9	2.2	2.3	2.5	3.2	3.9	3.9	3.0	5.0	4.7	5.4	6.9	6.8	4.9	2.9	2	4 033
EL	3.3	3.2	3.2	3.3	2.4	2.4	2.9	2.6	2.3	2.3	2.5	2.4	2.6	-0.7	0.1	7	1 878
ES	2.1	2.1	2.1	2.3	2.3	2.4	2.2	2.2	2.2	2.2	2.3	2.5	2.4	0.3	0.0	8	9 230
FR	3.3	3.4	3.5	3.4	3.5	3.0	3.1	3.1	3.1	3.2	3.3	3.3	3.4	0.1	0.4	4	27 773
IT	3.1	2.1	3.0	2.4	2.4	3.8	2.6	2.5	5.0	3.3	1.7	1.6	1.5	-1.6	-2.4	18	9 702
CY	3.2	3.6	4.0	4.1	3.6	4.1	3.6	2.9	2.7	4.5	4.7	2.0	2.0	-1.3	-2.2	15	128
LV	0.0	0.0	0.0	0.0	0.0	0.6	0.6	0.7	0.8	0.7	0.7	0.6	1.2	1.2	0.6	20	78
LT	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	-0.2	-0.1	26	10
LU	2.2	2.6	2.4	2.5	2.8	2.4	2.3	2.5	2.4	2.0	2.2	2.0	2.1	-0.1	-0.2	12	281
HU	0.7	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.9	1.0	1.1	1.0	0.8	0.2	0.1	24	338
MT	2.5	2.4	2.5	3.0	2.9	2.6	2.6	4.4	3.8	2.6	3.7	2.5	2.8	0.3	0.2	6	53
NL	3.9	4.2	4.0	4.1	4.0	4.1	3.5	3.7	3.7	3.8	3.9	3.3	3.4	-0.5	-0.7	3	7 556
AT	2.0	1.9	1.9	2.0	2.0	2.2	2.3	2.3	2.3	2.3	2.3	2.3	2.3	0.3	0.1	9	2 647
PL	1.8	1.8	1.9	1.7	1.0	1.1	1.0	1.8	1.8	1.7	1.7	1.5	1.7	-0.1	0.7	17	1 845
PT	1.8	1.7	1.6	1.4	1.4	1.4	1.4	1.5	1.2	1.1	1.1	1.0	1.0	-0.8	-0.4	22	606
RO	-	-	-	0.8	1.7	2.3	2.1	1.7	1.3	1.3	1.2	1.4	1.3	-	-1.0	19	487
SI	1.4	1.4	1.4	2.3	1.9	1.7	1.7	1.5	1.4	1.5	1.1	1.1	1.1	-0.4	-0.6	21	141
SK	2.9	3.6	3.3	3.9	4.6	4.3	4.1	3.8	3.5	2.7	2.0	2.2	2.1	-0.8	-2.2	10	347
FI	2.0	2.0	1.9	1.9	2.1	2.2	2.2	2.3	2.2	2.4	2.4	2.2	2.1	0.1	0.0	11	1 627
SE	1.7	1.9	1.9	2.0	2.0	2.1	2.0	1.8	1.8	1.7	1.5	1.4	0.9	-0.8	-1.2	23	1 513
UK	6.9	7.1	6.9	7.3	7.7	7.7	7.7	8.0	7.9	8.1	8.1	8.2	8.6	1.7	0.9	1	63 710
NO	*2.5*	*2.5*	*2.4*	*2.4*	*2.3*	*2.1*	*2.2*	*2.3*	*2.3*	*2.3*	*2.2*	*2.1*	*2.3*	*-0.2*	*0.1*		*2 839*

EU-27 averages																	
weighted	-	-	-	-	3.2	3.3	3.1	3.1	3.4	3.4	3.3	3.2	3.2	-	-0.1		
arithmetic	-	-	-	-	2.3	2.4	2.2	2.2	2.3	2.4	2.4	2.2	2.2	-	-0.2		

EA-16 averages																	
weighted	2.5	2.5	2.5	2.4	2.4	2.6	2.4	2.3	2.8	2.6	2.4	2.4	2.4	-0.1	-0.1		
arithmetic	2.5	2.5	2.6	2.7	2.7	2.8	2.6	2.7	2.8	2.7	2.7	2.5	2.5	0.1	-0.1		

EU-25 averages																	
weighted	3.0	3.0	3.1	3.1	3.2	3.3	3.1	3.1	3.5	3.4	3.3	3.2	3.3	0.2	-0.1		
arithmetic	2.2	2.3	2.3	2.4	2.4	2.4	2.3	2.3	2.4	2.5	2.5	2.2	2.2	0.0	-0.2		

Convergence indicators																	
St.dev/mean	50.7	52.1	50.0	51.2	52.5	49.0	50.1	51.2	49.7	51.0	57.7	55.7	56.4	5.6	7.4		
Max-min	6.9	7.1	6.9	7.3	7.7	7.6	7.6	8.0	7.9	8.1	8.1	8.2	8.6	1.7	1.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.3_G: Social Contributions as % of GDP: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	14.3	14.3	14.2	14.2	14.2	13.9	14.2	14.4	14.3	14.0	13.7	13.5	13.6	-0.8	-0.3	6	45 478
BG	-	-	-	-	10.0	11.0	10.0	9.5	10.6	10.5	10.3	8.7	8.7	-	-2.4	21	2 500
CZ	14.3	14.2	14.6	14.0	14.0	14.2	14.2	14.9	15.0	16.0	16.1	16.3	16.3	2.0	2.1	1	20 724
DK	1.1	1.1	1.0	1.0	1.6	1.8	1.7	1.2	1.2	1.2	1.1	1.0	1.0	-0.1	-0.8	27	2 256
DE	16.8	17.4	17.7	17.4	17.2	16.9	16.7	16.7	16.9	16.5	16.3	15.9	15.2	-1.6	-1.7	3	368 460
EE	12.3	11.7	11.4	11.2	11.1	11.0	10.7	11.0	10.6	10.4	10.3	10.3	11.0	-1.3	0.0	17	1 683
IE	5.0	4.6	4.3	4.1	4.3	4.4	4.5	4.4	4.5	4.6	4.7	4.8	4.9	0.0	0.5	26	9 433
EL	9.3	9.6	9.9	10.3	10.2	10.5	10.6	11.6	11.8	11.1	11.1	11.0	11.7	2.3	1.2	16	26 588
ES	11.8	12.0	12.0	11.9	11.9	12.0	12.2	12.1	12.2	12.2	12.1	12.1	12.2	0.4	0.2	11	128 069
FR	18.6	18.6	18.1	16.1	16.3	16.1	16.1	16.2	16.4	16.2	16.3	16.4	16.3	-2.3	0.2	2	307 622
IT	12.6	14.3	14.6	12.2	12.1	12.1	12.0	12.1	12.3	12.3	12.6	12.5	13.0	0.4	1.0	9	200 278
CY	6.5	6.9	7.0	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.7	1.1	1.1	23	1 200
LV	12.0	10.8	10.6	10.8	10.7	9.9	9.2	9.3	8.9	8.7	8.4	8.8	8.7	-3.3	-1.2	20	1 837
LT	7.4	7.9	8.5	9.0	9.2	9.4	8.9	8.6	8.5	8.4	8.1	8.4	8.6	1.2	-0.8	22	2 448
LU	9.8	9.8	10.0	10.2	10.1	10.1	10.9	10.9	10.8	10.7	10.5	9.9	10.2	0.4	0.1	18	3 700
HU	14.9	14.1	14.3	14.1	13.2	12.8	12.8	12.8	12.5	12.3	12.5	12.5	13.5	-1.4	0.7	7	13 696
MT	6.1	6.3	6.8	6.1	6.2	6.4	6.9	6.5	6.5	6.5	6.4	6.2	5.9	-0.2	-0.5	25	322
NL	15.9	15.2	15.1	15.0	15.5	15.4	13.7	13.3	13.8	13.9	12.9	14.1	13.5	-2.3	-1.9	8	76 753
AT	14.9	15.0	15.1	15.1	15.1	14.8	14.9	14.7	14.7	14.6	14.4	14.4	14.2	-0.7	-0.6	4	38 457
PL	11.3	11.6	11.7	11.6	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	0.7	-0.9	12	37 171
PT	9.7	9.7	10.0	10.0	10.1	10.3	10.5	10.8	11.1	11.1	11.4	11.4	11.7	2.0	1.4	15	19 053
RO	-	-	-	9.1	11.1	11.2	11.1	10.7	9.5	9.2	9.7	9.8	9.9	-	-1.3	19	12 253
SI	16.8	15.0	14.3	14.4	14.1	14.3	14.5	14.3	14.2	14.2	14.3	14.0	13.7	-3.1	-0.5	5	4 734
SK	15.0	15.9	15.0	14.9	14.0	14.1	14.3	14.6	13.8	13.1	12.6	11.7	11.7	-3.3	-2.4	14	6 420
FI	14.1	13.6	12.8	12.6	12.6	11.9	12.0	11.9	11.8	11.7	12.0	12.1	11.9	-2.2	0.0	13	21 396
SE	12.3	13.3	13.0	13.0	11.5	13.2	13.7	13.5	13.1	12.8	12.8	12.1	12.2	-0.1	-1.0	10	40 359
UK	6.1	5.9	6.1	6.0	6.1	6.2	6.2	5.9	6.3	6.6	6.7	6.8	6.7	0.6	0.5	24	137 047
NO	*9.8*	*9.6*	*9.6*	*10.3*	*10.1*	*8.9*	*9.2*	*9.9*	*9.8*	*9.4*	*8.9*	*8.7*	*9.1*	*-0.8*	*0.1*		*25 737*
EU-27 averages																	
weighted	-	-	-	-	12.9	12.7	12.7	12.6	12.8	12.7	12.6	12.5	12.4	-	-0.3		
arithmetic	-	-	-	-	11.2	11.2	11.2	11.2	11.1	11.1	11.0	10.9	11.0	-	-0.3		
EA-16 averages																	
weighted	15.5	15.8	15.8	14.8	14.8	14.6	14.4	14.4	14.5	14.3	14.2	14.2	14.0	-1.5	-0.5		
arithmetic	12.3	12.4	12.3	11.9	11.9	11.9	11.9	11.9	12.0	11.9	11.9	11.7	11.7	-0.4	0.0		
EU-25 averages																	
weighted	13.8	14.1	13.8	13.0	12.9	12.7	12.7	12.6	12.8	12.7	12.6	12.5	12.4	-1.4	-0.3		
arithmetic	11.6	11.6	11.5	11.3	11.3	11.2	11.3	11.2	11.2	11.2	11.1	11.1	11.1	-0.5	-0.1		
Convergence indicators																	
St.dev/mean	31.3	30.4	30.2	30.2	28.9	28.6	28.5	29.6	28.9	28.7	28.4	28.8	28.8	-2.5	0.2		
Max-min	17.5	17.6	17.1	16.4	15.6	15.1	15.0	15.5	15.7	15.3	15.2	15.3	15.3	-2.2	0.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table A.3_T: Social Contributions as % of Total Taxation: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	32.7	32.2	31.6	31.3	31.3	30.8	31.3	31.8	31.9	31.1	30.5	30.4	30.9	-1.8	0.1	15	45 478
BG	-	-	-	-	32.6	33.8	32.5	32.0	32.8	31.8	30.3	26.3	25.3	-	-8.5	21	2 500
CZ	39.6	41.0	41.6	42.1	41.2	41.9	41.8	42.7	42.1	42.9	43.4	44.3	44.2	4.6	2.3	1	20 724
DK	2.2	2.2	2.1	2.1	3.3	3.6	3.6	2.5	2.5	2.4	2.2	2.1	2.0	-0.1	-1.6	27	2 256
DE	42.3	42.8	43.5	42.6	41.2	40.4	41.8	42.3	42.5	42.6	42.0	40.5	38.5	-3.8	-1.9	3	368 460
EE	33.9	33.9	33.1	32.9	34.0	35.3	35.3	35.4	34.4	33.9	33.5	32.9	33.3	-0.5	-1.9	12	1 683
IE	15.0	13.8	13.3	13.0	13.5	14.0	15.2	15.5	15.3	15.3	15.3	14.9	15.9	0.9	1.9	26	9 433
EL	32.1	32.8	32.5	31.6	30.5	30.3	31.9	34.4	36.5	35.7	35.2	35.2	36.3	4.2	6.0	5	26 588
ES	36.0	36.2	36.0	36.0	35.5	35.5	36.3	35.8	36.0	35.2	34.0	33.2	32.9	-3.2	-2.6	13	128 069
FR	43.5	42.4	41.1	36.5	36.3	36.5	36.8	37.5	38.1	37.5	37.3	37.3	37.6	-5.9	1.1	4	307 622
IT	31.5	34.1	33.3	28.7	28.6	28.9	28.8	29.7	29.8	30.4	31.1	29.8	30.1	-1.4	1.3	16	200 278
CY	24.4	26.0	27.0	24.8	23.7	21.8	21.9	21.5	21.2	23.0	23.2	21.4	18.4	-6.0	-3.4	23	1 200
LV	36.1	35.2	33.2	31.9	33.3	33.5	32.3	32.8	31.1	30.5	28.9	28.8	28.6	-7.5	-5.0	18	1 837
LT	26.0	28.2	27.3	28.3	29.0	31.1	31.2	30.4	30.3	29.7	28.6	28.6	28.8	2.8	-2.3	17	2 448
LU	26.5	26.2	25.5	25.8	26.3	25.7	27.5	27.7	28.2	28.7	27.9	27.7	27.8	1.3	2.0	19	3 700
HU	35.9	34.7	36.6	36.1	33.9	33.4	33.5	33.8	33.2	32.6	33.5	33.6	34.1	-1.8	0.7	9	13 696
MT	22.8	24.9	24.6	23.9	22.5	22.6	22.9	20.7	20.7	19.9	18.9	18.3	17.1	-5.8	-5.6	25	322
NL	39.5	37.9	38.0	38.0	38.5	38.6	35.7	35.2	36.9	37.1	34.5	36.0	34.8	-4.7	-3.9	7	76 753
AT	36.0	34.9	34.1	34.0	34.2	34.2	32.9	33.4	33.7	33.9	34.5	34.6	33.8	-2.2	-0.5	10	38 457
PL	30.5	31.2	32.1	32.9	39.3	39.7	41.6	39.6	39.7	39.2	37.6	36.1	34.6	4.1	-5.2	8	37 171
PT	30.2	29.6	30.3	30.1	29.6	30.1	30.9	31.0	31.7	32.6	32.4	31.7	31.8	1.5	1.7	14	19 053
RO	-	-	-	31.8	35.5	36.7	38.3	38.2	34.2	33.8	34.7	34.2	33.6	-	-3.1	11	12 253
SI	43.0	39.5	38.6	38.0	37.0	38.1	38.5	37.6	37.2	37.2	36.8	36.6	36.0	-7.0	-2.1	6	4 734
SK	37.3	40.4	40.2	40.5	39.6	41.5	43.1	44.0	41.7	41.3	40.2	39.9	39.8	2.5	-1.7	2	6 420
FI	30.8	28.9	27.6	27.3	27.5	25.2	26.9	26.6	26.7	26.8	27.3	27.9	27.7	-3.1	2.5	20	21 396
SE	25.6	26.3	25.6	25.3	22.1	25.5	27.5	28.1	27.1	26.4	25.7	24.7	25.3	-0.3	-0.3	22	40 359
UK	17.5	17.3	17.5	16.8	16.9	16.8	16.9	16.9	18.1	18.7	18.7	18.3	18.4	0.9	1.6	24	137 047
NO	*23.4*	*22.6*	*22.7*	*24.4*	*23.9*	*20.9*	*21.5*	*22.9*	*23.1*	*21.7*	*20.4*	*19.8*	*20.8*	*-2.6*	*-0.2*		*25 737*

EU-27 averages																	
weighted	-	-	-	-	31.7	31.4	31.9	32.2	32.7	32.5	32.1	31.5	31.2	-	-0.2		
arithmetic	-	-	-	-	30.3	30.6	31.0	31.0	30.9	30.7	30.3	29.8	29.5	-	-1.1		

EA-16 averages																	
weighted	38.9	38.8	38.4	36.1	35.6	35.3	35.7	36.1	36.4	36.3	35.9	35.2	34.6	-4.3	-0.7		
arithmetic	32.7	32.7	32.3	31.4	31.0	30.9	31.4	31.5	31.8	31.8	31.3	31.0	30.6	-2.5	-0.2		

EU-25 averages																	
weighted	35.0	34.9	34.2	32.2	31.7	31.4	31.8	32.2	32.7	32.5	32.1	31.5	31.2	-3.8	-0.2		
arithmetic	30.8	30.9	30.7	30.0	29.9	30.2	30.6	30.7	30.7	30.6	30.1	29.8	29.5	-1.3	-0.7		

Convergence indicators																	
St.dev/mean	27.2	26.8	27.5	28.2	28.1	28.8	28.3	28.7	27.7	27.5	27.6	28.5	28.7	1.5	0.0		
Max-min	41.3	40.6	41.4	40.5	38.0	38.3	39.6	41.5	40.0	40.5	41.2	42.2	42.2	0.9	3.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.3.1_G: Social Contributions as % of GDP:Employers

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	8.6	8.6	8.6	8.7	8.7	8.4	8.5	8.7	8.7	8.5	8.3	8.2	8.3	-0.4	-0.1	9	27 702
BG	-	-	-	-	8.6	8.1	7.3	6.6	7.4	7.4	6.8	5.4	5.4	-	-2.8	18	1 556
CZ	9.9	10.0	10.2	9.9	9.8	9.9	9.9	10.4	10.5	10.3	10.3	10.3	10.3	0.4	0.4	3	13 101
DK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	31
DE	7.5	7.6	7.6	7.6	7.5	7.5	7.4	7.3	7.4	7.2	7.0	6.8	6.6	-0.9	-0.9	13	158 960
EE	12.1	11.5	11.2	11.1	11.0	10.8	10.6	10.6	10.2	10.0	9.9	10.0	10.7	-1.4	-0.1	2	1 635
IE	2.9	2.6	2.6	2.6	2.6	2.7	2.8	2.7	2.7	2.7	2.7	2.9	3.0	0.1	0.3	25	5 765
EL	4.3	4.5	4.6	4.8	4.6	4.9	4.9	5.5	5.4	5.1	5.0	5.0	5.4	1.1	0.5	17	12 324
ES	8.2	8.4	8.4	8.4	8.5	8.7	8.8	8.8	8.9	8.8	8.8	8.8	8.9	0.7	0.2	7	93 369
FR	11.4	11.3	11.3	11.1	11.3	11.1	11.0	11.0	11.1	11.0	11.0	11.1	11.0	-0.4	0.0	1	208 743
IT	8.4	10.0	10.3	8.6	8.5	8.4	8.3	8.4	8.7	8.6	8.8	8.7	9.0	0.6	0.6	6	138 044
CY	4.3	4.6	4.7	4.6	4.5	4.4	4.5	4.5	4.7	5.3	5.9	5.5	5.2	0.9	0.8	20	815
LV	11.6	9.9	8.0	8.2	8.1	7.4	6.8	6.9	6.4	6.3	6.1	6.3	6.3	-5.3	-1.1	14	1 329
LT	7.1	7.6	8.1	8.7	8.8	8.4	8.0	7.8	7.7	7.5	7.3	7.5	7.7	0.5	-0.8	10	2 180
LU	4.5	4.5	4.5	4.6	4.4	4.4	4.8	4.8	4.7	4.7	4.6	4.3	4.4	-0.2	0.0	23	1 581
HU	12.2	11.6	11.8	11.7	10.6	10.3	10.1	10.1	9.8	9.4	9.7	9.5	9.6	-2.6	-0.7	4	9 721
MT	3.0	3.1	3.3	3.0	2.9	2.8	3.1	2.9	2.9	2.9	2.9	2.8	2.6	-0.4	-0.2	26	144
NL	2.0	2.0	1.8	4.5	4.5	4.5	4.3	4.3	4.3	4.3	4.0	4.6	4.5	2.5	0.1	22	25 755
AT	7.3	7.4	7.4	7.3	7.3	7.1	6.9	6.9	6.9	6.9	6.8	6.8	6.7	-0.7	-0.4	12	18 060
PL	5.9	5.9	6.1	6.1	5.9	5.7	5.7	5.4	5.2	4.9	4.9	4.8	4.8	-1.0	-0.8	21	14 945
PT	6.1	6.2	6.4	6.5	6.5	6.7	6.7	6.9	6.9	7.1	7.3	7.4	7.6	1.5	1.0	11	12 447
RO	-	-	-	6.9	7.9	8.1	7.2	6.5	6.2	5.9	6.4	6.3	6.3	-	-1.9	16	7 744
SI	8.0	6.3	5.5	5.5	5.4	5.5	5.5	5.4	5.4	5.4	5.6	5.5	5.4	-2.6	-0.1	19	1 852
SK	9.6	9.9	9.8	9.7	8.9	9.1	8.9	8.9	8.4	7.6	7.0	6.3	6.3	-3.3	-2.9	15	3 452
FI	9.9	9.6	9.1	9.2	9.2	8.8	8.9	8.9	8.9	8.8	9.0	8.9	8.8	-1.1	0.0	8	15 721
SE	10.4	11.0	10.4	10.0	8.5	10.2	10.7	10.4	10.1	9.9	9.8	9.2	9.3	-1.1	-0.9	5	30 715
UK	3.3	3.3	3.3	3.3	3.4	3.5	3.5	3.3	3.5	3.6	3.7	3.7	3.7	0.4	0.2	24	75 363
NO	*5.8*	*5.7*	*5.7*	*6.1*	*6.1*	*5.3*	*5.6*	*5.9*	*5.9*	*5.7*	*5.4*	*5.3*	*5.5*	*-0.3*	*0.2*		*15 712*

EU-27 averages																	
weighted	-	-	-	-	7.3	7.3	7.2	7.2	7.3	7.2	7.2	7.2	7.2	-	-0.1		
arithmetic	-	-	-	-	7.0	6.9	6.9	6.8	6.8	6.7	6.7	6.5	6.6	-	-0.4		

EA-16 averages																	
weighted	8.2	8.5	8.5	8.3	8.3	8.2	8.2	8.2	8.3	8.2	8.1	8.1	8.1	-0.1	-0.1		
arithmetic	6.6	6.7	6.6	6.7	6.6	6.5	6.6	6.6	6.6	6.6	6.5	6.5	6.5	0.1	0.1		

EU-25 averages																	
weighted	7.5	7.7	7.6	7.4	7.3	7.3	7.2	7.2	7.3	7.3	7.2	7.2	7.2	-0.3	-0.1		
arithmetic	7.1	7.1	7.0	7.0	6.8	6.8	6.8	6.8	6.8	6.7	6.7	6.6	6.6	-0.5	-0.2		

Convergence indicators																	
St.dev/mean	45.8	43.3	43.1	40.3	38.8	38.8	37.9	38.4	37.2	36.5	36.8	36.5	37.4	-8.4	-1.3		
Max-min	12.2	11.6	11.8	11.7	11.3	11.0	11.0	11.0	11.1	11.0	11.0	11.1	11.0	-1.2	0.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.3.1_T: Social Contributions as % of Total Taxation:Employers

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	19.7	19.4	19.2	19.0	19.1	18.6	18.8	19.2	19.3	18.8	18.5	18.5	18.8	-0.9	0.3	14	27 702
BG	-	-	-	-	28.1	25.1	23.5	22.2	23.1	22.3	20.0	16.3	15.7	-	-9.3	18	1 556
CZ	27.3	28.7	29.2	29.6	28.9	29.3	29.2	29.8	29.4	27.5	27.9	28.1	27.9	0.6	-1.4	2	13 101
DK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	27	31
DE	18.8	18.6	18.8	18.5	18.0	17.8	18.5	18.5	18.6	18.5	18.0	17.3	16.6	-2.2	-1.2	16	158 960
EE	33.3	33.4	32.6	32.4	33.5	34.7	34.8	34.0	33.1	32.5	32.2	32.0	32.4	-0.9	-2.3	1	1 635
IE	8.7	8.0	7.9	8.0	8.1	8.5	9.6	9.5	9.2	8.9	8.9	9.1	9.7	1.0	1.2	25	5 765
EL	14.6	15.2	15.1	14.6	13.9	14.1	14.7	16.3	16.8	16.4	16.0	16.0	16.8	2.2	2.7	15	12 324
ES	25.1	25.4	25.4	25.6	25.5	25.6	26.4	26.0	26.1	25.4	24.7	24.2	24.0	-1.1	-1.6	6	93 369
FR	26.7	25.7	25.6	25.3	25.1	25.1	25.2	25.6	25.9	25.5	25.2	25.3	25.5	-1.2	0.4	4	208 743
IT	21.0	23.9	23.6	20.2	19.9	20.1	20.1	20.6	20.9	21.3	21.7	20.6	20.8	-0.2	0.7	9	138 044
CY	16.0	17.3	18.1	16.6	15.9	14.7	14.7	14.4	14.3	15.8	16.5	15.1	12.5	-3.5	-2.2	21	815
LV	35.1	32.2	25.0	24.3	25.2	25.1	23.9	24.3	22.5	22.1	20.9	20.8	20.7	-14.4	-4.5	11	1 329
LT	25.0	27.1	26.2	27.2	27.7	28.1	28.0	27.4	27.3	26.7	25.6	25.6	25.6	0.6	-2.4	3	2 180
LU	12.2	12.0	11.5	11.8	11.4	11.2	12.0	12.2	12.4	12.6	12.1	12.0	11.9	-0.4	0.6	22	1 581
HU	29.3	28.7	30.4	30.0	27.1	26.8	26.5	26.5	25.9	25.1	26.0	25.4	24.2	-5.1	-2.7	5	9 721
MT	11.2	12.2	12.0	11.7	10.6	10.0	10.3	9.3	9.3	8.9	8.5	8.2	7.6	-3.6	-2.3	26	144
NL	5.0	4.9	4.5	11.5	11.0	11.2	11.3	11.5	11.6	11.5	10.7	11.7	11.7	6.7	0.5	23	25 755
AT	17.7	17.2	16.7	16.4	16.5	16.4	15.5	15.7	15.9	15.8	16.2	16.2	15.9	-1.9	-0.6	17	18 060
PL	15.8	16.0	16.8	17.4	17.0	17.4	17.8	16.4	16.1	15.7	15.0	14.3	13.9	-1.9	-3.5	20	14 945
PT	19.1	18.9	19.4	19.6	19.1	19.5	19.8	20.0	19.9	20.9	20.9	20.6	20.8	1.6	1.3	10	12 447
RO	-	-	-	24.1	25.2	26.7	24.9	23.0	22.3	21.7	22.9	22.0	21.3	-	-5.5	8	7 744
SI	20.4	16.5	14.8	14.5	14.2	14.6	14.5	14.3	14.2	14.1	14.3	14.3	14.1	-6.3	-0.6	19	1 852
SK	23.7	25.1	26.2	26.3	25.2	26.8	26.7	26.7	25.4	24.1	22.2	21.4	21.4	-2.3	-5.4	7	3 452
FI	21.6	20.5	19.7	19.9	20.2	18.5	20.1	20.0	20.1	20.3	20.4	20.4	20.4	-1.2	1.8	12	15 721
SE	21.7	21.8	20.4	19.4	16.3	19.6	21.3	21.7	20.8	20.3	19.8	18.8	19.2	-2.4	-0.4	13	30 715
UK	9.5	9.5	9.4	9.1	9.3	9.5	9.6	9.5	10.1	10.3	10.3	10.0	10.1	0.6	0.6	24	75 363
NO	*13.9*	*13.4*	*13.5*	*14.6*	*14.3*	*12.5*	*13.0*	*13.8*	*13.9*	*13.1*	*12.4*	*12.1*	*12.7*	*-1.2*	*0.1*		*15 712*

EU-27 averages																	
weighted	-	-	-	-	17.9	17.9	18.3	18.5	18.8	18.6	18.4	18.0	18.0	-	0.1		
arithmetic	-	-	-	-	19.0	19.1	19.2	19.1	18.9	18.6	18.3	17.9	17.8	-	-1.3		

EA-16 averages																	
weighted	20.5	20.8	20.7	20.3	20.0	19.9	20.3	20.6	20.8	20.7	20.4	20.1	20.0	-0.6	0.1		
arithmetic	17.6	17.5	17.4	17.5	17.1	17.0	17.4	17.5	17.5	17.4	17.2	16.9	16.8	-0.7	0.1		

EU-25 averages																	
weighted	18.9	19.1	18.8	18.3	17.9	17.9	18.2	18.5	18.8	18.6	18.4	18.0	18.0	-0.9	0.1		
arithmetic	19.2	19.1	18.7	18.8	18.3	18.5	18.8	18.8	18.6	18.4	18.1	17.9	17.7	-1.5	-0.8		

Convergence indicators																	
St.dev/mean	44.8	44.1	43.5	41.9	43.4	43.9	41.9	41.0	39.1	37.8	38.1	38.3	38.7	-6.1	-5.2		
Max-min	35.1	33.4	32.6	32.4	33.5	34.6	34.8	33.9	33.0	32.5	32.1	31.9	32.3	-2.7	-2.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.3.2_G: Social Contributions as % of GDP: Employees

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	4.4	4.4	4.3	4.3	4.3	4.3	4.5	4.5	4.4	4.3	4.2	4.1	4.1	-0.3	-0.2	8	13 802
BG	-	-	-	-	0.7	1.6	1.5	1.8	1.9	1.9	2.2	2.2	2.3	-	0.6	20	656
CZ	3.7	3.6	3.6	3.5	3.5	3.5	3.5	3.6	3.7	3.6	3.6	3.6	3.6	-0.1	0.1	10	4 598
DK	1.1	1.1	1.0	1.0	1.6	1.8	1.7	1.2	1.2	1.1	1.1	1.0	1.0	-0.1	-0.8	25	2 225
DE	6.7	6.9	7.0	6.9	6.8	6.8	6.7	6.6	6.7	6.5	6.4	6.3	6.1	-0.6	-0.6	3	148 720
EE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	27	27
IE	1.9	1.7	1.5	1.4	1.5	1.5	1.5	1.5	1.6	1.7	1.7	1.7	1.7	-0.2	0.2	24	3 247
EL	3.8	3.9	4.0	4.0	4.0	4.1	4.2	4.5	4.7	4.4	4.4	4.4	4.5	0.7	0.4	7	10 270
ES	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	0.0	0.0	23	20 368
FR	5.8	5.8	5.4	3.9	4.0	4.0	4.0	4.0	4.1	4.0	4.1	4.1	4.0	-1.8	0.0	9	76 286
IT	2.4	2.6	2.6	2.4	2.3	2.3	2.3	2.3	2.3	2.2	2.2	2.3	2.3	-0.1	0.0	19	35 429
CY	1.8	1.9	1.9	1.9	1.8	1.8	1.9	1.9	1.9	2.1	2.1	2.0	2.1	0.3	0.3	22	330
LV	0.3	0.9	2.6	2.5	2.6	2.5	2.4	2.4	2.4	2.4	2.3	2.4	2.4	2.0	-0.1	18	496
LT	0.2	0.2	0.3	0.3	0.3	0.8	0.8	0.7	0.7	0.8	0.7	0.8	0.8	0.6	0.0	26	233
LU	3.9	4.0	4.2	4.3	4.4	4.5	4.9	4.8	4.7	4.7	4.6	4.4	4.6	0.7	0.2	6	1 683
HU	2.3	2.1	2.2	2.1	2.2	2.0	2.1	2.2	2.2	2.3	2.3	2.4	3.3	1.0	1.3	13	3 322
MT	2.5	2.6	2.7	2.5	2.6	2.8	3.1	2.9	2.9	2.9	2.9	2.8	2.6	0.1	-0.2	17	144
NL	10.2	9.8	9.8	7.6	8.0	7.9	6.7	6.4	6.7	6.9	6.4	6.5	6.2	-3.9	-1.7	2	35 349
AT	6.3	6.3	6.3	6.1	6.1	6.0	6.1	6.0	6.0	6.1	6.0	5.9	5.8	-0.6	-0.3	4	15 595
PL	4.7	4.7	4.9	4.9	6.3	5.5	5.5	5.1	5.2	5.0	4.8	4.9	4.8	0.1	-0.7	5	14 851
PT	3.1	3.0	3.1	3.0	3.1	3.2	3.4	3.4	3.6	3.5	3.5	3.4	3.5	0.4	0.3	11	5 696
RO	-	-	-	2.2	3.0	3.0	3.8	4.2	3.1	3.0	3.0	3.4	3.4	-	0.3	12	4 149
SI	8.1	7.9	7.8	7.8	7.7	7.8	7.7	7.6	7.5	7.5	7.5	7.4	7.2	-0.9	-0.6	1	2 490
SK	2.8	3.2	3.1	2.9	2.8	2.9	3.0	3.0	2.8	2.9	3.0	2.8	2.8	-0.1	-0.1	15	1 513
FI	2.6	2.6	2.4	2.3	2.3	2.2	2.2	2.1	2.1	2.1	2.2	2.3	2.3	-0.4	0.0	21	4 056
SE	1.6	2.0	2.4	2.8	2.8	2.8	2.8	2.8	2.8	2.7	2.7	2.7	2.7	1.0	-0.2	16	8 775
UK	2.5	2.4	2.6	2.6	2.5	2.5	2.5	2.4	2.5	2.7	2.8	2.8	2.8	0.3	0.3	14	57 282
NO	*4.0*	*3.9*	*3.9*	*4.1*	*4.0*	*3.6*	*3.7*	*3.9*	*3.9*	*3.7*	*3.5*	*3.4*	*3.5*	*-0.5*	*0.0*		*10 026*
EU-27 averages																	
weighted	-	-	-	-	4.2	4.1	4.0	3.9	4.0	3.9	3.9	3.9	3.8	-	-0.3		
arithmetic	-	-	-	-	3.3	3.3	3.4	3.3	3.3	3.3	3.3	3.3	3.3	-	0.0		
EA-16 averages																	
weighted	5.3	5.3	5.2	4.7	4.6	4.6	4.5	4.4	4.4	4.3	4.3	4.2	4.2	-1.1	-0.4		
arithmetic	4.3	4.3	4.2	3.9	4.0	4.0	4.0	4.0	4.0	4.0	3.9	3.9	3.9	-0.4	-0.1		
EU-25 averages																	
weighted	4.7	4.7	4.6	4.2	4.2	4.1	4.0	3.9	4.0	3.9	3.9	3.9	3.8	-0.9	-0.3		
arithmetic	3.4	3.4	3.5	3.3	3.4	3.4	3.4	3.4	3.4	3.4	3.3	3.3	3.3	-0.1	-0.1		
Convergence indicators																	
St.dev/mean	52.5	51.1	50.8	49.1	50.8	49.2	48.0	47.6	47.1	47.0	46.0	45.9	45.2	-7.3	-4.0		
Max-min	10.2	9.8	9.8	7.8	8.0	7.9	7.7	7.3	7.2	7.2	7.2	7.2	7.0	-3.1	-0.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.3.2_T: Social Contributions as % of Total Taxation: Employees

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	10.1	9.9	9.6	9.5	9.5	9.6	9.9	9.9	9.8	9.6	9.4	9.2	9.4	-0.7	-0.2	12	13 802
BG	-	-	-	-	2.4	5.0	4.9	6.1	6.0	5.7	6.5	6.7	6.6	-	1.6	18	656
CZ	10.3	10.3	10.4	10.5	10.3	10.4	10.3	10.5	10.3	9.6	9.8	9.9	9.8	-0.5	-0.6	9	4 598
DK	2.2	2.2	2.1	2.1	3.3	3.6	3.5	2.4	2.4	2.3	2.1	2.0	2.0	-0.2	-1.6	26	2 225
DE	16.9	16.9	17.2	17.0	16.4	16.2	16.8	16.8	16.8	16.7	16.5	16.2	15.5	-1.4	-0.7	3	148 720
EE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.9	0.9	0.9	0.9	0.5	0.5	0.5	0.5	27	27
IE	5.6	5.3	4.7	4.3	4.7	4.9	5.1	5.3	5.5	5.6	5.6	5.1	5.5	-0.2	0.6	20	3 247
EL	13.2	13.3	13.2	12.3	12.1	11.9	12.6	13.3	14.5	14.0	14.0	13.9	14.0	0.8	2.1	4	10 270
ES	5.8	5.9	5.7	5.7	5.6	5.7	5.8	5.7	5.7	5.5	5.4	5.3	5.2	-0.6	-0.4	23	20 368
FR	13.6	13.3	12.3	8.9	8.9	9.0	9.1	9.4	9.5	9.4	9.3	9.3	9.3	-4.2	0.3	13	76 286
IT	6.1	6.1	6.0	5.7	5.5	5.5	5.6	5.7	5.5	5.5	5.5	5.3	5.3	-0.7	-0.2	21	35 429
CY	6.8	7.1	7.3	6.7	6.5	6.0	6.1	6.0	5.9	6.1	5.8	5.5	5.1	-1.8	-1.0	24	330
LV	0.9	2.9	8.0	7.5	8.1	8.4	8.2	8.4	8.4	8.3	7.8	7.8	7.7	6.8	-0.6	15	496
LT	0.8	0.9	0.9	0.9	0.9	2.7	2.7	2.6	2.6	2.7	2.6	2.7	2.7	1.9	0.0	25	233
LU	10.6	10.7	10.6	10.8	11.6	11.4	12.2	12.3	12.4	12.6	12.3	12.4	12.6	2.0	1.2	7	1 683
HU	5.6	5.2	5.6	5.3	5.5	5.1	5.4	5.8	5.8	6.1	6.0	6.5	8.3	2.7	3.1	14	3 322
MT	9.3	10.1	9.9	9.7	9.5	9.9	10.3	9.3	9.3	8.9	8.5	8.2	7.6	-1.7	-2.3	17	144
NL	25.3	24.3	24.6	19.2	19.9	19.8	17.6	17.0	17.9	18.3	17.1	16.7	16.0	-9.3	-3.8	2	35 349
AT	15.2	14.6	14.1	13.8	13.9	14.0	13.5	13.7	13.8	13.8	14.0	14.0	13.7	-1.6	-0.3	6	15 595
PL	12.6	12.7	13.4	13.8	18.1	16.9	17.2	15.6	16.1	15.8	14.8	14.4	13.8	1.2	-3.1	5	14 851
PT	9.7	9.1	9.2	9.0	9.1	9.3	9.9	9.8	10.3	10.1	9.9	9.6	9.5	-0.2	0.2	10	5 696
RO	-	-	-	7.7	9.5	10.0	13.2	14.9	11.1	10.9	10.8	11.9	11.4	-	1.4	8	4 149
SI	20.6	20.6	21.0	20.5	20.2	20.9	20.5	20.0	19.6	19.5	19.3	19.2	18.9	-1.7	-2.0	1	2 490
SK	7.1	8.0	8.3	8.0	8.0	8.5	9.0	8.9	8.5	9.1	9.5	9.4	9.4	2.3	0.9	11	1 513
FI	5.8	5.5	5.2	5.0	5.1	4.7	4.9	4.7	4.8	4.8	5.0	5.4	5.3	-0.5	0.6	22	4 056
SE	3.3	4.0	4.7	5.5	5.4	5.4	5.7	5.9	5.8	5.6	5.5	5.4	5.5	2.2	0.1	19	8 775
UK	7.3	7.1	7.5	7.1	7.0	6.7	6.8	6.7	7.4	7.8	7.8	7.7	7.7	0.4	0.9	16	57 282
NO	*9.5*	*9.2*	*9.1*	*9.8*	*9.5*	*8.4*	*8.6*	*9.1*	*9.2*	*8.6*	*8.1*	*7.7*	*8.1*	*-1.4*	*-0.3*		*10 026*

EU-27 averages																	
weighted	-	-	-	-	10.2	10.1	10.2	10.1	10.2	10.1	10.0	9.8	9.6	-	-0.5		
arithmetic	-	-	-	-	8.8	8.9	9.1	9.2	9.1	9.1	9.0	8.9	8.8	-	-0.1		

EA-16 averages																	
weighted	13.3	12.9	12.6	11.4	11.2	11.1	11.1	11.1	11.2	11.0	10.8	10.5	10.3	-3.0	-0.8		
arithmetic	11.4	11.3	11.2	10.4	10.4	10.5	10.6	10.5	10.6	10.6	10.4	10.3	10.1	-1.5	-0.4		

EU-25 averages																	
weighted	12.0	11.6	11.3	10.3	10.3	10.1	10.1	10.1	10.2	10.1	10.0	9.8	9.6	-2.4	-0.5		
arithmetic	9.0	9.0	9.3	8.8	9.0	9.1	9.1	9.1	9.2	9.1	9.0	8.9	8.8	-0.2	-0.2		

Convergence indicators																	
St.dev/mean	51.5	51.0	51.5	49.6	52.2	50.8	49.6	48.5	47.8	48.0	47.3	48.0	47.1	-4.4	-3.7		
Max-min	25.3	24.3	24.6	20.5	20.2	20.9	20.5	19.0	18.7	18.6	18.4	18.6	18.4	-6.9	-2.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.3.3_G: Social Contributions as % of GDP: Self-employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	-0.1	0.0	12	3 974
BG	-	-	-	-	0.6	1.2	1.2	1.1	1.2	1.2	1.3	1.1	1.0	-	-0.2	14	289
CZ	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.9	2.1	2.1	2.3	2.4	1.6	1.6	5	3 025
DK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
DE	2.6	3.0	3.0	2.9	2.8	2.7	2.6	2.8	2.8	2.8	2.9	2.8	2.5	-0.1	-0.2	3	60 780
EE	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	-0.1	24	21
IE	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	22	421
EL	1.3	1.2	1.3	1.5	1.5	1.5	1.5	1.6	1.7	1.6	1.7	1.6	1.8	0.5	0.3	7	3 994
ES	1.7	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.4	1.5	1.4	1.4	1.4	-0.3	-0.1	9	14 332
FR	1.4	1.5	1.4	1.0	1.0	1.0	1.1	1.1	1.1	1.2	1.2	1.2	1.2	-0.2	0.2	11	22 593
IT	1.8	1.7	1.6	1.2	1.3	1.4	1.3	1.4	1.4	1.5	1.6	1.6	1.7	0.0	0.4	8	26 805
CY	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	-0.1	0.0	19	56
LV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	26	12
LT	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	25	35
LU	1.4	1.3	1.3	1.3	1.3	1.2	1.3	1.3	1.3	1.3	1.3	1.2	1.2	-0.2	0.0	10	436
HU	0.4	0.3	0.2	0.3	0.5	0.5	0.6	0.6	0.6	0.5	0.5	0.6	0.6	0.2	0.1	16	654
MT	0.6	0.7	0.7	0.6	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.0	-0.1	17	34
NL	3.7	3.5	3.6	2.9	3.0	3.1	2.6	2.5	2.8	2.7	2.5	3.0	2.8	-0.9	-0.3	1	15 649
AT	1.3	1.3	1.4	1.7	1.7	1.6	1.7	1.7	1.8	1.9	1.8	1.8	1.8	0.5	0.1	6	4 801
PL	0.8	0.9	0.7	0.6	1.5	1.8	2.1	2.5	2.4	2.4	2.5	2.5	2.4	1.6	0.6	4	7 375
PT	0.4	0.5	0.6	0.5	0.5	0.5	0.4	0.4	0.6	0.5	0.5	0.5	0.6	0.1	0.1	18	910
RO	-	-	-	0.0	0.3	0.0	0.0	0.1	0.2	0.3	0.3	0.1	0.3	-	0.3	20	359
SI	0.8	0.9	1.0	1.1	1.0	1.0	1.3	1.3	1.3	1.4	1.2	1.2	1.1	0.4	0.2	13	392
SK	2.6	2.9	2.1	2.3	2.3	2.1	2.5	2.8	2.6	2.6	2.6	2.7	2.7	0.0	0.5	2	1 455
FI	1.6	1.4	1.3	1.1	1.0	1.0	0.9	0.8	0.8	0.8	0.8	0.9	0.9	-0.7	-0.1	15	1 619
SE	0.3	0.3	0.2	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.0	0.0	21	870
UK	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	23	4 403
NO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
EU-27 averages																	
weighted	-	-	-	-	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	-	0.0		
arithmetic	-	-	-	-	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	-	0.1		
EA-16 averages																	
weighted	2.0	2.1	2.1	1.8	1.8	1.8	1.7	1.8	1.8	1.8	1.8	1.8	1.8	-0.2	0.0		
arithmetic	1.4	1.5	1.4	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.4	-0.1	0.0		
EU-25 averages																	
weighted	1.6	1.7	1.6	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.4	-0.2	0.0		
arithmetic	1.0	1.0	1.0	0.9	1.0	1.0	1.0	1.0	1.1	1.1	1.1	1.1	1.1	0.1	0.1		
Convergence indicators																	
St.dev/mean	56.9	55.5	55.5	58.4	56.9	58.7	59.2	61.4	60.0	60.7	60.2	63.1	62.1	5.2	3.5		
Max-min	3.7	3.5	3.6	2.9	3.0	3.1	2.6	2.8	2.8	2.8	2.9	3.0	2.8	-0.9	-0.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table A.3.3_T: Social Contributions as % of Total Taxation: Self-employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.9	2.9	2.8	2.7	2.7	2.6	2.6	2.7	2.7	2.7	2.7	2.7	2.7	-0.2	0.1	14	3 974
BG	-	-	-	-	2.1	3.8	4.0	3.7	3.7	3.8	3.8	3.4	2.9	-	-0.9	12	289
CZ	2.0	2.0	2.0	2.0	2.0	2.2	2.2	2.4	2.4	5.7	5.8	6.3	6.5	4.4	4.3	4	3 025
DK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	0
DE	6.6	7.3	7.4	7.2	6.8	6.4	6.6	7.1	7.1	7.3	7.5	7.0	6.4	-0.2	0.0	5	60 780
EE	0.6	0.5	0.5	0.5	0.5	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.4	-0.2	-0.2	24	21
IE	0.6	0.6	0.7	0.7	0.7	0.6	0.5	0.7	0.7	0.8	0.8	0.7	0.7	0.1	0.1	21	421
EL	4.3	4.2	4.3	4.7	4.5	4.3	4.6	4.8	5.1	5.3	5.3	5.2	5.5	1.2	1.2	6	3 994
ES	5.1	5.0	5.0	4.7	4.4	4.3	4.2	4.2	4.2	4.2	4.0	3.8	3.7	-1.5	-0.6	9	14 332
FR	3.2	3.4	3.2	2.3	2.3	2.3	2.5	2.5	2.6	2.7	2.8	2.7	2.8	-0.4	0.4	13	22 593
IT	4.4	4.1	3.7	2.8	3.1	3.3	3.2	3.4	3.3	3.7	3.9	3.8	4.0	-0.4	0.7	8	26 805
CY	1.6	1.6	1.5	1.4	1.3	1.1	1.1	1.1	1.0	1.0	0.9	0.9	0.9	-0.7	-0.3	20	56
LV	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.1	0.1	26	12
LT	0.2	0.2	0.2	0.2	0.4	0.4	0.5	0.4	0.4	0.3	0.4	0.4	0.4	0.2	0.0	25	35
LU	3.7	3.4	3.4	3.2	3.4	3.1	3.2	3.2	3.4	3.5	3.4	3.3	3.3	-0.4	0.2	10	436
HU	1.0	0.8	0.6	0.8	1.3	1.4	1.6	1.5	1.5	1.4	1.5	1.7	1.6	0.7	0.2	17	654
MT	2.3	2.6	2.7	2.5	2.5	2.7	2.3	2.1	2.1	2.0	1.9	1.9	1.8	-0.5	-0.9	16	34
NL	9.2	8.7	8.9	7.3	7.5	7.7	6.8	6.6	7.4	7.3	6.7	7.6	7.1	-2.1	-0.6	2	15 649
AT	3.0	3.1	3.3	3.8	3.8	3.8	3.8	3.9	4.0	4.3	4.3	4.4	4.2	1.2	0.4	7	4 801
PL	2.0	2.5	1.9	1.7	4.2	5.4	6.7	7.5	7.6	7.7	7.8	7.3	6.9	4.8	1.4	3	7 375
PT	1.4	1.6	1.7	1.5	1.4	1.3	1.2	1.2	1.6	1.6	1.6	1.5	1.5	0.1	0.2	18	910
RO	-	-	-	0.0	0.8	0.0	0.1	0.3	0.8	1.2	1.0	0.2	1.0	-	1.0	19	359
SI	2.0	2.3	2.7	3.0	2.6	2.6	3.5	3.3	3.5	3.7	3.2	3.1	3.0	1.0	0.4	11	392
SK	6.5	7.3	5.7	6.2	6.4	6.2	7.4	8.3	7.9	8.2	8.4	9.1	9.0	2.6	2.8	1	1 455
FI	3.4	2.9	2.7	2.3	2.2	2.0	2.0	1.9	1.8	1.8	1.9	2.1	2.1	-1.3	0.1	15	1 619
SE	0.6	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	0.1	23	870
UK	0.6	0.7	0.6	0.5	0.6	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.0	0.0	22	4 403
NO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
EU-27 averages																	
weighted	-	-	-	-	3.5	3.4	3.5	3.6	3.7	3.8	3.8	3.7	3.6	-	0.1		
arithmetic	-	-	-	-	2.5	2.6	2.7	2.8	2.8	3.0	3.0	3.0	2.9	-	0.4		
EA-16 averages																	
weighted	5.0	5.1	5.0	4.5	4.4	4.3	4.3	4.4	4.5	4.6	4.6	4.5	4.4	-0.7	0.1		
arithmetic	3.8	3.8	3.7	3.5	3.5	3.4	3.5	3.6	3.7	3.7	3.7	3.7	3.7	-0.3	0.1		
EU-25 averages																	
weighted	4.2	4.3	4.1	3.6	3.5	3.4	3.5	3.6	3.7	3.8	3.8	3.7	3.6	-0.6	0.2		
arithmetic	2.7	2.7	2.7	2.5	2.6	2.6	2.7	2.8	2.9	3.1	3.0	3.1	3.0	0.3	0.4		
Convergence indicators																	
St.dev/mean	56.2	55.4	56.3	60.1	58.6	62.0	64.7	66.7	65.2	66.7	66.6	71.1	70.0	13.8	8.0		
Max-min	9.2	8.7	8.9	7.3	7.5	7.7	7.4	8.3	7.9	8.2	8.4	9.1	9.0	-0.2	1.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and Customs Union

Table B.1_G: Taxes received by administrative level as % of GDP: Central Government

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	15.5	15.7	15.7	16.2	16.0	16.6	15.7	15.7	15.0	14.7	14.3	14.0	13.3	-2.3	-3.4	25	44 429
BG	-	-	-	-	17.8	18.7	18.7	17.5	22.0	23.0	23.8	24.6	24.7	-	6.0	9	7 146
CZ	27.7	26.5	26.6	25.4	25.8	25.7	26.2	26.3	26.9	27.1	25.9	25.5	25.7	-2.1	0.0	7	32 621
DK	32.2	32.4	32.1	32.0	32.1	31.0	29.7	29.5	29.6	30.9	32.8	31.8	35.8	3.6	4.8	1	80 990
DE	11.1	10.8	10.7	10.9	11.7	11.9	11.3	11.3	11.4	10.9	11.1	11.3	11.8	0.8	0.0	26	286 990
EE	26.2	29.1	25.1	24.8	23.4	22.6	22.1	22.5	22.3	21.8	21.9	22.3	23.4	-2.8	0.8	11	3 572
IE	26.9	27.5	27.3	26.7	27.0	26.8	24.9	23.9	24.4	25.5	25.9	27.2	26.2	-0.7	-0.6	6	49 920
EL	19.0	19.0	20.1	21.8	22.5	23.4	21.9	21.5	20.0	19.7	20.1	19.9	20.1	1.1	-3.3	18	45 823
ES	16.3	16.5	16.0	15.9	16.3	16.5	16.2	13.1	12.5	12.3	12.9	13.5	14.2	-2.1	-2.3	24	149 451
FR	17.7	18.6	18.8	18.8	19.3	18.6	18.1	17.5	17.1	18.2	17.6	16.8	16.2	-1.5	-2.4	20	305 624
IT	24.0	23.5	25.2	24.1	24.6	23.2	22.8	22.1	22.1	21.6	21.2	22.8	23.3	-0.8	0.0	12	357 136
CY	19.7	19.1	18.4	20.3	20.9	23.0	23.7	24.1	25.5	25.1	26.6	27.9	33.2	13.5	10.2	4	5 201
LV	14.7	13.7	16.2	17.5	16.3	14.6	14.4	14.1	14.6	14.5	15.4	16.1	16.0	1.3	1.4	21	3 375
LT	14.0	13.0	15.7	14.6	14.0	12.7	12.2	15.2	15.2	15.0	15.3	16.0	15.9	1.9	3.2	22	4 510
LU	24.2	24.8	26.4	26.4	25.7	26.5	26.4	26.0	25.1	24.8	25.5	24.3	24.9	0.8	-1.6	8	9 044
HU	25.1	24.8	22.9	22.7	23.2	22.9	22.5	22.3	21.9	21.7	21.4	21.2	22.6	-2.5	-0.4	13	22 815
MT	26.8	25.4	27.5	25.6	27.3	28.2	30.4	31.5	31.4	32.2	33.3	33.3	34.2	7.5	6.1	3	1 864
NL	21.9	22.7	22.2	22.2	22.6	22.3	22.6	22.5	21.6	21.6	22.6	23.2	23.6	1.7	1.2	10	133 642
AT	20.3	21.4	22.6	22.8	22.7	22.3	24.2	23.6	23.7	23.4	22.5	22.1	22.3	2.1	0.0	15	60 513
PL	21.3	21.3	20.5	19.7	18.2	16.9	16.1	16.9	16.7	15.2	16.4	17.4	18.2	-3.1	1.4	19	56 239
PT	19.5	20.3	20.2	20.4	21.0	21.0	20.6	21.1	21.0	20.2	20.8	21.6	22.2	2.7	1.2	16	36 201
RO	-	-	-	17.8	17.3	15.9	12.9	12.2	12.5	12.4	12.3	11.5	11.7	-	-4.2	27	14 533
SI	20.3	20.8	20.4	21.2	21.5	20.7	20.6	21.0	21.2	21.2	21.5	21.3	20.8	0.5	0.2	17	7 174
SK	24.1	22.3	21.1	20.9	20.3	18.9	17.7	17.3	18.0	17.1	15.4	14.2	14.4	-9.7	-4.4	23	7 926
FI	21.9	23.1	23.8	23.9	23.7	25.6	23.2	23.9	23.7	23.5	23.6	22.8	22.5	0.7	-3.1	14	40 461
SE	28.7	29.8	30.5	31.1	31.8	30.7	28.1	26.1	26.3	26.8	27.9	27.5	26.8	-1.8	-3.9	5	88 806
UK	32.4	32.2	32.9	33.8	34.2	34.6	34.4	33.0	32.6	33.2	34.0	34.9	34.3	2.0	-0.3	2	703 538
NO	24.0	25.0	24.8	24.6	24.9	27.3	26.6	27.6	26.3	28.0	28.8	29.7	29.1	5.1	1.8		82 655
EU-27 averages																	
weighted	-	-	-	-	21.5	21.5	20.9	20.3	19.9	20.1	20.3	20.6	20.7	-	-0.7		
arithmetic	-	-	-	-	22.1	21.9	21.4	21.2	21.3	21.3	21.6	21.7	22.2	-	0.2		
EA-16 averages																	
weighted	16.8	17.1	17.6	17.5	18.1	17.9	17.5	16.9	16.7	16.7	16.7	17.0	17.2	0.4	-0.7		
arithmetic	20.6	20.7	21.0	21.1	21.5	21.6	21.3	21.0	20.9	20.8	20.9	21.0	21.5	1.6	0.1		
EU-25 averages																	
weighted	19.6	20.0	20.7	20.9	21.5	21.5	21.0	20.3	20.0	20.1	20.3	20.7	20.8	1.3	-0.7		
arithmetic	22.1	22.2	22.4	22.4	22.5	22.3	21.8	21.7	21.6	21.5	21.8	22.0	22.5	0.4	0.2		
Convergence indicators																	
St.dev/mean	28.3	28.7	26.4	25.5	25.5	26.3	27.7	28.1	28.5	30.0	31.1	30.9	33.1	4.8	6.7		
Max-min	21.3	21.6	22.1	22.9	22.5	22.7	23.2	21.7	21.3	22.4	23.0	23.6	24.0	2.7	1.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and Customs Union
eurostat EUROPEAN COMMISSION

Table B.1_T: Taxes received by administrative level as % of Total Taxation: Central Government

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	35.4	35.3	35.0	35.7	35.2	36.8	34.8	34.7	33.5	32.7	31.9	31.4	30.2	-5.2	-6.6	26	44 429
BG	-	-	-	-	58.2	57.5	60.5	59.2	68.3	69.6	70.0	74.0	72.3	-	14.7	6	7 146
CZ	76.6	76.5	76.0	76.1	75.9	75.9	77.1	75.5	75.4	72.4	69.7	69.5	69.6	-7.0	-6.3	8	32 621
DK	65.9	66.0	65.5	64.9	64.0	62.7	61.2	61.8	61.7	63.1	64.5	64.1	73.5	7.5	10.7	5	80 990
DE	27.8	26.6	26.4	26.7	28.0	28.4	28.2	28.5	28.6	28.0	28.5	28.9	30.0	2.2	1.6	27	286 990
EE	72.1	84.7	72.9	72.6	71.6	72.2	72.6	72.2	72.2	71.2	71.0	71.2	70.8	-1.3	-1.5	7	3 572
IE	81.3	83.0	84.1	84.2	84.7	84.8	83.6	83.9	84.1	84.4	84.4	84.7	83.9	2.6	-0.9	3	49 920
EL	65.1	64.4	65.8	67.0	67.7	67.6	65.8	63.9	62.1	63.2	63.8	63.5	62.6	-2.5	-5.0	10	45 823
ES	49.8	49.9	48.1	48.3	48.7	48.7	48.3	38.7	36.9	35.6	36.2	37.0	38.3	-11.4	-10.3	24	149 451
FR	41.4	42.4	42.6	42.6	43.1	42.1	41.4	40.6	39.9	42.2	40.4	38.3	37.3	-4.1	-4.7	25	305 624
IT	59.9	56.3	57.7	56.7	57.9	55.6	55.1	54.0	53.5	53.2	52.5	54.2	53.8	-6.2	-1.8	16	357 136
CY	74.0	72.3	71.3	73.4	74.7	76.8	76.6	77.2	77.5	75.0	74.9	76.6	79.8	5.7	3.0	4	5 201
LV	44.4	44.3	50.6	52.0	51.0	49.5	50.5	50.0	51.1	50.8	52.9	52.8	52.5	8.1	3.0	19	3 375
LT	49.0	46.7	50.8	45.8	43.9	42.2	42.6	53.5	54.0	53.2	53.8	54.3	53.1	4.0	10.8	18	4 510
LU	65.2	66.0	67.1	67.0	67.2	67.7	66.5	66.1	65.8	66.5	67.8	68.0	67.9	2.7	0.1	9	9 044
HU	60.3	61.2	58.8	58.2	59.3	59.6	58.9	58.6	58.1	57.6	57.0	57.0	56.7	-3.5	-2.8	13	22 815
MT	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	99.1	98.6	98.8	98.7	-1.3	-1.3	1	1 864
NL	54.5	56.3	56.0	56.2	56.1	55.9	58.9	59.7	57.8	57.6	60.2	59.4	60.5	6.0	4.6	11	133 642
AT	48.9	50.0	51.0	51.4	51.6	51.7	53.5	53.7	54.1	54.0	53.3	52.9	53.1	4.2	1.4	17	60 513
PL	57.4	57.1	56.2	55.8	52.1	51.8	50.0	51.6	51.8	48.5	50.1	51.6	52.3	-5.1	0.5	21	56 239
PT	60.7	61.8	61.2	61.3	61.6	61.2	60.8	60.9	60.3	59.2	59.3	60.1	60.4	-0.3	-0.8	12	36 201
RO	-	-	-	61.9	55.2	52.3	44.6	43.5	45.0	45.4	44.2	40.1	39.9	-	-12.4	23	14 533
SI	51.8	54.5	55.2	56.0	56.3	55.1	54.6	55.4	55.6	55.3	55.6	55.6	54.5	2.7	-0.6	15	7 174
SK	59.9	56.5	56.6	56.8	57.3	55.3	53.3	52.2	54.5	54.0	49.0	48.4	49.1	-10.7	-6.2	22	7 926
FI	47.8	49.1	51.4	52.0	51.9	54.2	52.1	53.6	53.8	54.0	53.6	52.5	52.4	4.6	-1.8	20	40 461
SE	59.8	59.1	59.9	60.3	61.3	59.3	56.3	54.6	54.4	55.1	56.2	56.2	55.6	-4.2	-3.7	14	88 806
UK	93.4	93.7	94.3	94.2	94.4	94.3	94.5	94.3	94.1	94.3	94.4	94.5	94.5	1.0	0.2	2	703 538
NO	*57.1*	*58.8*	*58.7*	*58.6*	*58.8*	*64.0*	*62.1*	*64.1*	*62.2*	*64.6*	*66.2*	*67.5*	*66.7*	*9.6*	*2.7*		*82 655*

EU-27 averages																	
weighted	-	-	-	-	52.6	52.9	52.7	51.9	51.1	51.7	51.7	51.9	52.1	-	-0.8		
arithmetic	-	-	-	-	60.3	60.0	59.4	59.2	59.4	59.1	59.0	59.1	59.4	-	-0.6		

EA-16 averages																	
weighted	42.1	42.1	42.7	42.8	43.6	43.4	43.4	42.5	42.1	42.3	42.2	42.2	42.4	0.3	-1.0		
arithmetic	57.7	57.8	58.1	58.5	58.9	58.9	58.4	57.7	57.4	57.1	56.9	56.9	57.0	0.0	-1.5		

EU-25 averages																	
weighted	49.5	49.6	51.3	51.7	52.6	52.9	52.8	51.9	51.1	51.7	51.8	51.9	52.2	2.7	-0.7		
arithmetic	60.1	60.5	60.6	60.6	60.6	60.4	59.9	59.8	59.6	59.2	59.2	59.2	59.6	-0.5	-0.7		

Convergence indicators																	
St.dev/mean	33.8	35.0	32.4	31.6	30.7	30.9	31.6	32.2	33.0	32.4	32.5	33.2	33.4	-0.3	2.6		
Max-min	72.2	73.4	73.6	73.3	72.0	71.6	71.8	71.5	71.4	71.0	70.1	69.9	68.7	-3.5	-2.9		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table B.2_G: Taxes received by administrative level as % of GDP: State Government

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	10.0	10.2	10.4	10.6	10.8	10.3	11.0	10.5	10.8	10.6	10.8	10.7	10.7	0.7	0.4	1	35 924
BG	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
CZ	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
DK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
DE	8.4	9.0	8.9	9.1	9.4	9.5	8.8	8.5	8.5	8.3	8.2	8.6	8.9	0.5	-0.6	2	216 540
EE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
IE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
EL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
ES	1.5	1.5	2.4	2.5	2.7	2.7	2.6	6.3	6.9	7.5	7.9	8.1	8.0	6.5	5.4	3	84 331
FR	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
IT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
CY	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
LV	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
LT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
LU	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
HU	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
AT	3.3	3.4	3.4	3.5	3.4	3.3	3.4	3.2	3.1	3.1	3.0	3.0	3.1	-0.2	-0.2	4	8 295
PL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
PT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
RO	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
SI	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
SK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
FI	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
SE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
UK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NO	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	*n.a.*	-	-		*n.a.*
EU-27 averages																	
weighted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
EA-16 averages																	
weighted	7.1	7.4	7.5	7.6	7.8	7.8	7.3	7.8	7.9	8.0	8.0	8.3	8.5	1.4	0.7		
arithmetic	5.8	6.0	6.3	6.4	6.5	6.4	6.4	7.1	7.3	7.4	7.5	7.6	7.7	1.9	1.2		
EU-25 averages																	
weighted	7.1	7.4	7.5	7.6	7.8	7.8	7.3	7.8	7.9	8.0	8.0	8.3	8.5	1.4	0.7		
arithmetic	5.8	6.0	6.3	6.4	6.5	6.4	6.4	7.1	7.3	7.4	7.5	7.6	7.7	1.9	1.2		
Convergence indicators																	
St.dev/mean	57.1	56.8	53.1	52.6	52.8	51.6	56.0	39.6	40.7	39.4	40.9	39.6	38.8	-18.3	-12.8		
Max-min	8.4	8.7	8.0	8.0	8.1	7.7	8.4	7.2	7.7	7.5	7.8	7.7	7.7	-0.8	0.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table B.2_T: Taxes received by administrative level as % of Total Taxation: State Government

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	22.8	23.0	23.2	23.3	23.7	22.8	24.2	23.1	24.0	23.5	24.1	24.1	24.4	1.6	1.6	1	35 924
BG	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
CZ	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
DK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
DE	21.2	22.2	21.8	22.1	22.5	22.7	21.9	21.6	21.3	21.5	21.2	21.9	22.6	1.4	-0.1	2	216 540
EE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
IE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
EL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
ES	4.7	4.6	7.2	7.7	7.9	7.8	7.7	18.5	20.4	21.7	22.1	22.2	21.6	16.9	13.8	3	84 331
FR	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
IT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
CY	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
LV	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
LT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
LU	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
HU	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
AT	7.8	7.9	7.7	7.8	7.7	7.7	7.4	7.3	7.0	7.1	7.1	7.1	7.3	-0.6	-0.4	4	8 295
PL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
PT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
RO	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
SI	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
SK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
FI	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
SE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
UK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NO	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-		n.a.

EU-27 averages

weighted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

EA-16 averages

weighted	18.2	18.7	18.7	19.0	19.2	19.2	18.5	20.1	20.4	20.7	20.7	21.1	21.5	3.3	2.3		
arithmetic	14.1	14.4	15.0	15.2	15.4	15.2	15.3	17.6	18.2	18.5	18.6	18.8	19.0	4.9	3.7		

EU-25 averages

weighted	18.2	18.7	18.7	19.0	19.2	19.2	18.5	20.1	20.4	20.7	20.7	21.1	21.5	3.3	2.3		
arithmetic	14.1	14.4	15.0	15.2	15.4	15.2	15.3	17.6	18.2	18.5	18.6	18.8	19.0	4.9	3.7		

Convergence indicators

St.dev/mean	50.6	50.9	46.6	45.4	45.9	45.2	48.6	35.4	37.3	36.8	37.7	37.2	36.7	-13.8	-8.5		
Max-min	18.1	18.4	16.1	15.6	16.0	15.2	16.8	15.7	17.0	16.4	17.0	16.9	17.1	-0.9	2.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table B.3_G: Taxes received by administrative level as % of GDP: Local Government

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.1	2.2	2.2	2.1	2.2	1.9	2.1	2.2	2.3	2.3	2.2	2.2	2.3	0.2	0.4	18	7 726
BG	-	-	-	-	3.6	3.2	3.4	3.3	0.5	0.5	0.6	0.8	0.9	-	-2.3	23	268
CZ	4.4	4.1	4.2	4.0	4.2	4.1	3.8	4.3	4.5	4.7	5.4	5.2	5.2	0.8	1.1	7	6 612
DK	15.6	15.7	15.8	16.2	16.3	16.5	17.0	17.1	17.2	16.9	16.9	16.7	11.8	-3.7	-4.7	2	26 825
DE	2.5	2.6	2.7	2.9	2.9	2.9	2.7	2.6	2.6	2.8	2.9	3.1	3.2	0.6	0.2	15	76 970
EE	4.8	0.5	4.7	4.9	4.9	4.3	4.1	4.0	4.0	4.0	4.0	4.1	4.4	-0.3	0.1	11	676
IE	0.9	0.8	0.8	0.7	0.7	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	-0.2	0.1	24	1 306
EL	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.0	-0.1	26	532
ES	2.8	2.8	3.0	3.1	3.1	3.1	3.0	2.9	2.8	3.0	3.1	3.2	3.1	0.3	0.0	16	32 686
FR	4.5	4.7	4.7	4.7	4.6	4.3	4.1	4.1	4.2	4.5	4.8	4.8	4.9	0.4	0.7	8	93 223
IT	3.1	3.4	3.5	5.7	5.3	6.0	6.2	6.3	6.6	6.4	6.4	6.5	6.7	3.6	0.7	5	102 842
CY	0.4	0.4	0.4	0.5	0.5	0.4	0.5	0.4	0.4	0.5	0.4	0.5	0.5	0.1	0.1	25	84
LV	6.5	6.3	5.2	5.4	5.0	5.0	4.9	4.9	5.1	5.1	4.9	5.2	5.4	-1.0	0.4	6	1 146
LT	5.2	5.2	4.5	6.0	6.5	6.1	5.7	2.8	2.6	2.8	2.8	2.9	3.0	-2.2	-3.1	17	862
LU	2.4	2.4	2.4	2.4	2.2	2.2	2.2	2.4	2.3	1.8	1.7	1.6	1.6	-0.7	-0.6	21	592
HU	2.7	3.0	3.2	3.5	3.8	3.8	4.0	4.0	4.3	4.5	4.3	4.3	4.4	1.7	0.7	12	4 454
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NL	1.3	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.3	1.3	0.0	-0.1	22	7 425
AT	5.0	5.2	5.3	5.2	5.2	5.1	5.2	4.9	4.7	4.7	4.6	4.6	4.7	-0.3	-0.4	10	12 658
PL	4.7	4.5	4.5	4.2	3.2	3.0	3.1	3.3	3.1	4.0	4.1	4.3	4.7	0.1	1.8	9	14 525
PT	1.7	1.7	1.7	1.8	2.1	2.1	2.0	2.1	2.0	2.1	2.2	2.2	2.2	0.6	0.1	19	3 609
RO	-	-	-	2.0	3.0	3.4	5.5	5.5	5.9	5.8	6.0	7.5	7.6	-	4.2	4	9 391
SI	2.5	2.5	2.5	2.5	2.7	2.7	2.8	2.8	2.9	2.9	2.8	2.9	3.4	0.9	0.7	13	1 180
SK	1.6	1.7	1.6	1.5	1.5	1.4	1.5	1.6	1.5	1.5	3.5	3.3	3.2	1.6	1.8	14	1 753
FI	10.2	10.7	10.1	10.1	9.9	10.2	9.9	9.6	9.3	9.1	9.1	9.2	9.2	-1.0	-1.0	3	16 478
SE	14.2	15.4	15.2	15.2	15.2	14.9	15.5	15.6	16.0	16.0	15.9	15.7	15.7	1.5	0.8	1	52 015
UK	1.3	1.3	1.3	1.4	1.4	1.5	1.5	1.6	1.6	1.7	1.7	1.7	1.7	0.4	0.2	20	34 490
NO	*8.2*	*7.9*	*7.8*	*7.1*	*7.4*	*6.4*	*7.0*	*5.6*	*6.2*	*5.9*	*5.8*	*5.6*	*5.5*	*-2.7*	*-1.0*		*15 518*
EU-27 averages																	
weighted	-	-	-	-	3.9	3.9	3.8	3.9	3.9	4.0	4.1	4.2	4.1	-	0.2		
arithmetic	-	-	-	-	4.3	4.2	4.3	4.3	4.2	4.2	4.3	4.4	4.3	-	0.1		
EA-16 averages																	
weighted	3.1	3.3	3.3	3.8	3.7	3.7	3.7	3.6	3.7	3.8	3.9	3.9	4.0	0.9	0.3		
arithmetic	2.8	2.9	2.8	3.0	3.0	3.0	3.0	3.0	2.9	2.9	3.1	3.1	3.2	0.3	0.1		
EU-25 averages																	
weighted	3.5	3.7	3.6	3.9	3.9	3.9	3.8	3.9	3.9	4.0	4.1	4.1	4.1	0.6	0.2		
arithmetic	4.2	4.1	4.2	4.4	4.4	4.3	4.3	4.2	4.3	4.3	4.4	4.4	4.3	0.1	0.0		
Convergence indicators																	
St.dev/mean	113.7	114.9	112.5	103.4	102.6	102.8	106.2	106.1	106.9	102.9	100.3	98.4	86.9	-26.8	-15.9		
Max-min	15.3	15.4	15.5	15.9	16.1	16.2	16.7	16.8	16.9	16.6	16.7	16.5	15.5	0.2	-0.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table B.3_T: Taxes received by administrative level as % of Total Taxation: Local Government

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	4.9	5.0	5.0	4.7	4.8	4.2	4.6	4.9	5.2	5.0	5.0	5.1	5.2	0.4	1.0	19	7 726
BG	-	-	-	-	11.7	10.0	11.2	11.0	1.5	1.6	1.7	2.3	2.7	-	-7.3	23	268
CZ	12.1	11.7	12.1	12.0	12.4	12.0	11.2	12.4	12.5	12.5	14.6	14.2	14.1	2.0	2.1	7	6 612
DK	31.9	31.9	32.3	32.9	32.6	33.5	35.1	35.7	35.7	34.4	33.2	33.7	24.3	-7.6	-9.2	3	26 825
DE	6.4	6.5	6.6	7.0	7.0	7.0	6.8	6.7	6.6	7.1	7.4	7.9	8.0	1.7	1.0	17	76 970
EE	13.1	1.4	13.6	14.4	14.9	13.9	13.5	12.9	13.0	13.2	13.0	13.2	13.4	0.3	-0.5	9	676
IE	2.6	2.5	2.4	2.2	2.1	2.0	2.1	2.3	2.3	2.3	2.3	2.3	2.2	-0.4	0.2	24	1 306
EL	0.9	1.0	1.0	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.7	0.7	-0.2	-0.1	26	532
ES	8.7	8.5	8.9	9.4	9.4	9.1	8.9	8.7	8.4	8.8	8.8	8.9	8.4	-0.3	-0.7	16	32 686
FR	10.6	10.7	10.6	10.6	10.3	9.7	9.4	9.5	9.8	10.5	10.9	11.0	11.4	0.8	1.7	10	93 223
IT	7.8	8.2	7.9	13.3	12.5	14.4	14.9	15.5	16.0	15.8	15.8	15.4	15.5	7.7	1.1	6	102 842
CY	1.6	1.6	1.7	1.8	1.6	1.4	1.5	1.3	1.3	1.4	1.2	1.4	1.3	-0.3	-0.1	25	84
LV	19.5	20.5	16.2	16.1	15.6	17.0	17.3	17.3	17.8	17.9	16.9	17.2	17.8	-1.7	0.9	5	1 146
LT	18.3	18.5	14.4	18.8	20.5	20.2	20.0	9.8	9.4	9.9	9.7	9.7	10.1	-8.2	-10.1	14	862
LU	6.4	6.5	6.1	6.1	5.7	5.7	5.6	6.1	5.9	4.9	4.5	4.4	4.4	-1.9	-1.3	21	592
HU	6.6	7.3	8.2	9.0	9.6	9.8	10.3	10.5	11.4	12.0	11.6	11.7	11.1	4.5	1.3	12	4 454
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NL	3.2	3.4	3.5	3.6	3.4	3.4	3.6	3.7	3.9	4.0	4.1	3.3	3.4	0.1	-0.1	22	7 425
AT	12.0	12.2	11.9	11.8	11.7	11.7	11.5	11.2	10.8	10.9	10.9	11.0	11.1	-0.9	-0.6	11	12 658
PL	12.5	12.1	12.2	11.9	9.1	9.1	9.5	9.9	9.5	12.8	12.6	12.7	13.5	1.0	4.4	8	14 525
PT	5.2	5.2	5.2	5.6	6.0	6.0	5.8	6.0	5.7	6.2	6.2	6.2	6.0	0.9	0.0	18	3 609
RO	-	-	-	7.0	9.5	11.1	18.9	19.7	21.2	21.2	21.7	26.3	25.8	-	14.7	2	9 391
SI	6.3	6.6	6.8	6.5	7.1	7.3	7.4	7.4	7.6	7.6	7.4	7.6	9.0	2.6	1.7	15	1 180
SK	4.0	4.2	4.2	4.1	4.1	4.1	4.4	4.7	4.6	4.9	11.2	11.3	10.9	6.9	6.8	13	1 753
FI	22.3	22.8	21.7	21.8	21.7	21.6	22.1	21.5	21.1	20.8	20.7	21.1	21.3	-0.9	-0.3	4	16 478
SE	29.6	30.6	29.8	29.5	29.3	28.8	31.0	32.6	33.2	32.8	32.1	32.0	32.6	3.0	3.7	1	52 015
UK	3.7	3.7	3.8	3.8	3.9	4.0	4.1	4.4	4.7	4.8	4.7	4.6	4.6	1.0	0.7	20	34 490
NO	*19.5*	*18.6*	*18.6*	*17.0*	*17.4*	*15.1*	*16.4*	*13.0*	*14.8*	*13.7*	*13.4*	*12.6*	*12.5*	*-7.0*	*-2.6*		*15 518*

EU-27 averages																	
weighted	-	-	-	-	9.5	9.6	9.7	9.9	10.1	10.3	10.5	10.5	10.4	-	0.8		
arithmetic	-	-	-	-	10.7	10.7	11.2	11.0	10.8	10.9	11.1	11.3	11.1	-	0.4		

EA-16 averages																	
weighted	7.9	8.1	8.0	9.2	8.9	9.1	9.1	9.1	9.2	9.6	9.7	9.8	9.9	2.0	0.8		
arithmetic	6.9	7.0	6.9	7.3	7.2	7.2	7.3	7.3	7.3	7.4	7.8	7.8	7.9	0.7	0.2		

EU-25 averages																	
weighted	8.8	9.1	8.9	9.8	9.5	9.6	9.7	9.8	10.1	10.3	10.4	10.4	10.3	1.5	0.7		
arithmetic	10.4	10.1	10.3	10.7	10.7	10.7	10.9	10.7	10.7	10.9	11.1	11.1	10.8	0.4	0.2		

Convergence indicators																	
St.dev/mean	95.4	96.2	91.5	84.0	84.4	84.6	89.1	87.5	88.9	84.7	81.3	84.1	77.5	-18.0	-7.2		
Max-min	31.0	30.9	31.4	32.1	31.8	32.7	34.3	34.9	35.0	33.6	32.5	33.0	31.8	0.8	-0.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table B.4_G: Taxes received by administrative level as % of GDP: Social security funds

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	15.2	15.4	15.6	15.7	15.7	15.5	15.6	16.2	16.0	16.8	16.9	16.9	17.0	1.8	1.5	2	56 888
BG	-	-	-	-	10.0	11.0	10.0	9.5	10.6	10.5	10.3	8.7	8.7	-	-2.4	19	2 500
CZ	4.1	4.1	4.1	4.0	4.0	4.1	4.0	4.2	4.3	5.4	5.5	5.7	5.7	1.6	1.6	21	7 214
DK	1.1	1.1	1.0	1.0	1.6	1.8	1.7	1.2	1.2	1.2	1.1	1.0	1.0	-0.1	-0.8	25	2 233
DE	16.8	17.4	17.7	17.4	17.2	16.9	16.7	16.7	16.9	16.5	16.3	15.9	15.2	-1.6	-1.7	3	368 460
EE	5.4	4.8	4.7	4.5	4.4	4.3	4.2	4.6	4.6	4.6	4.6	4.5	4.9	-0.5	0.5	23	741
IE	4.2	3.9	3.6	3.5	3.5	3.6	3.7	3.7	3.6	3.8	3.8	3.9	4.1	-0.1	0.5	24	7 755
EL	9.1	9.5	9.5	9.8	9.9	10.4	10.5	11.5	11.6	10.9	10.9	10.9	11.5	2.3	1.1	13	26 215
ES	11.4	11.6	11.6	11.5	11.6	11.7	11.8	11.8	11.9	11.8	11.8	11.8	11.9	0.5	0.2	10	124 974
FR	20.0	20.2	20.2	20.3	20.6	21.0	21.3	21.2	21.4	20.4	21.1	22.2	22.2	2.2	1.2	1	419 261
IT	12.3	14.3	14.6	12.2	12.1	12.1	11.9	12.1	12.3	12.3	12.6	12.5	13.0	0.8	1.0	6	200 188
CY	6.5	6.9	7.0	6.9	6.6	6.5	6.8	6.7	7.0	7.7	8.3	7.8	7.7	1.1	1.1	20	1 200
LV	12.0	10.8	10.6	10.8	10.7	9.9	9.2	9.3	8.9	8.7	8.4	8.8	8.7	-3.3	-1.2	18	1 837
LT	9.3	9.7	10.8	11.3	11.6	11.6	11.0	10.6	10.4	10.3	10.1	10.3	10.6	1.3	-1.0	15	3 019
LU	9.7	9.6	9.8	9.9	9.8	9.8	10.7	10.6	10.5	10.4	10.2	9.7	10.0	0.3	0.1	16	3 615
HU	13.8	12.8	12.9	12.8	12.2	11.8	11.8	11.7	11.5	11.3	11.5	11.4	12.5	-1.3	0.6	7	12 596
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NL	15.9	15.2	15.1	15.0	15.5	15.4	13.7	13.3	13.8	13.9	12.9	14.1	13.5	-2.3	-1.9	5	76 753
AT	12.2	12.1	12.3	12.2	12.2	12.0	12.0	11.9	11.9	11.9	11.9	11.8	11.7	-0.4	-0.2	11	31 823
PL	11.3	11.6	11.7	11.6	13.7	12.9	13.4	12.9	12.8	12.3	12.3	12.2	12.0	0.7	-0.9	9	37 171
PT	10.0	10.2	10.4	10.4	10.4	10.7	10.8	11.1	11.5	11.5	11.8	11.8	12.1	2.0	1.4	8	19 682
RO	-	-	-	8.9	11.1	11.1	10.5	10.4	9.4	9.1	9.5	9.6	9.8	-	-1.4	17	12 082
SI	16.5	14.8	14.1	14.2	14.0	14.1	14.4	14.1	14.1	14.1	14.1	13.9	13.6	-2.9	-0.5	4	4 685
SK	14.6	15.5	14.6	14.4	13.7	13.8	14.0	14.3	13.5	12.9	12.2	11.6	11.5	-3.0	-2.3	12	6 335
FI	13.0	12.6	11.8	11.6	11.6	11.0	11.1	10.9	10.8	10.7	11.1	11.2	11.0	-2.0	0.1	14	19 825
SE	4.4	4.6	4.6	4.6	4.4	5.6	5.9	5.8	5.7	5.6	5.5	5.5	5.5	1.1	-0.1	22	18 273
UK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
_NO_	_9.8_	_9.6_	_9.6_	_10.3_	_10.1_	_8.9_	_9.2_	_9.9_	_9.8_	_9.4_	_8.9_	_8.7_	_9.1_	_-0.8_	_0.1_		_25 737_
EU-27 averages																	
weighted	-	-	-	-	14.7	14.6	14.5	14.5	14.6	14.3	14.3	14.4	14.2	-	-0.4		
arithmetic	-	-	-	-	10.7	10.7	10.7	10.7	10.6	10.6	10.6	10.6	10.6	-	-0.1		
EA-16 averages																	
weighted	15.6	16.1	16.1	15.6	15.6	15.5	15.4	15.4	15.5	15.2	15.2	15.4	15.2	-0.4	-0.3		
arithmetic	12.5	12.6	12.5	12.3	12.3	12.3	12.3	12.4	12.5	12.4	12.4	12.4	12.4	0.1	0.3		
EU-25 averages																	
weighted	14.8	15.1	15.2	14.7	14.7	14.6	14.6	14.5	14.6	14.3	14.3	14.4	14.3	-0.4	-0.3		
arithmetic	10.8	10.8	10.8	10.7	10.7	10.7	10.7	10.7	10.7	10.7	10.6	10.7	10.7	-0.1	0.0		
Convergence indicators																	
St.dev/mean	32.7	32.0	31.8	31.9	31.2	30.6	30.7	31.0	30.8	30.2	30.4	31.0	31.0	-1.7	0.3		
Max-min	18.9	19.1	19.2	19.2	19.0	19.2	19.5	20.1	20.2	19.2	20.0	21.1	21.2	2.3	2.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table B.4_T: Taxes received by administrative level as % of Total Taxation: Social security funds

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	34.6	34.7	34.8	34.4	34.6	34.3	34.6	35.9	35.7	37.4	37.6	38.0	38.6	4.0	4.3	3	56 888
BG	-	-	-	-	32.6	33.8	32.5	32.0	32.8	31.8	30.3	26.3	25.3	-	-8.5	19	2 500
CZ	11.3	11.8	11.9	12.0	11.8	12.1	11.7	12.2	12.1	14.5	14.7	15.4	15.4	4.1	3.3	21	7 214
DK	2.2	2.2	2.1	2.1	3.3	3.6	3.6	2.5	2.5	2.4	2.2	2.1	2.0	-0.2	-1.6	25	2 233
DE	42.3	42.8	43.5	42.6	41.2	40.4	41.8	42.3	42.5	42.6	42.0	40.5	38.5	-3.8	-1.9	4	368 460
EE	14.8	13.9	13.6	13.0	13.5	13.9	13.9	14.9	14.9	14.9	14.9	14.4	14.7	-0.1	0.8	22	741
IE	12.6	11.7	11.2	10.9	10.9	11.3	12.5	12.9	12.6	12.5	12.5	12.2	13.0	0.4	1.7	23	7 755
EL	31.4	32.2	31.2	30.2	29.9	30.0	31.6	34.2	36.1	35.1	34.5	34.9	35.8	4.4	5.9	5	26 215
ES	34.8	35.1	34.9	34.9	34.4	34.5	35.3	34.8	35.0	34.3	33.1	32.4	32.1	-2.7	-2.4	12	124 974
FR	46.8	45.9	45.8	46.1	45.9	47.5	48.5	49.2	49.9	47.1	48.3	50.5	51.2	4.4	3.7	1	419 261
IT	30.7	34.1	33.3	28.7	28.5	28.9	28.8	29.6	29.8	30.4	31.0	29.7	30.1	-0.5	1.3	14	200 188
CY	24.4	26.0	27.0	24.8	23.7	21.8	21.9	21.5	21.2	23.0	23.2	21.4	18.4	-6.0	-3.4	20	1 200
LV	36.1	35.2	33.2	31.9	33.3	33.5	32.3	32.8	31.1	30.5	28.9	28.8	28.6	-7.5	-5.0	15	1 837
LT	32.7	34.8	34.9	35.4	36.5	38.5	38.5	37.3	36.9	36.5	35.3	35.1	35.5	2.8	-3.0	7	3 019
LU	26.1	25.7	24.9	25.2	25.7	25.1	26.8	27.1	27.6	28.0	27.2	27.0	27.1	1.0	2.0	17	3 615
HU	33.1	31.5	33.0	32.8	31.1	30.7	30.7	30.8	30.5	29.9	30.6	30.6	31.3	-1.8	0.6	13	12 596
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NL	39.5	37.9	38.0	38.0	38.5	38.6	35.7	35.2	36.9	37.1	34.5	36.0	34.8	-4.7	-3.9	8	76 753
AT	29.3	28.3	27.7	27.5	27.7	27.7	26.5	27.0	27.3	27.5	28.2	28.3	27.9	-1.4	0.2	16	31 823
PL	30.5	31.2	32.1	32.9	39.3	39.7	41.6	39.6	39.7	39.2	37.6	36.1	34.6	4.1	-5.2	9	37 171
PT	31.3	30.9	31.5	31.2	30.6	31.1	31.9	32.1	33.0	33.7	33.7	33.0	32.8	1.5	1.7	11	19 682
RO	-	-	-	31.1	35.4	36.6	0.0	0.0	33.8	33.4	34.1	33.7	33.2	-	-3.4	10	12 082
SI	42.0	39.0	38.2	37.6	36.6	37.7	38.1	37.2	36.8	36.8	36.5	36.2	35.6	-6.4	-2.1	6	4 685
SK	36.2	39.3	39.2	39.1	38.6	40.6	42.3	43.1	40.9	40.6	38.9	39.3	39.3	3.1	-1.3	2	6 335
FI	28.4	26.8	25.6	25.1	25.4	23.2	24.8	24.4	24.5	24.7	25.2	25.8	25.7	-2.7	2.5	18	19 825
SE	9.2	9.1	9.0	9.0	8.5	10.9	11.8	12.1	11.8	11.5	11.1	11.2	11.4	2.2	0.6	24	18 273
UK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-	n.a.	n.a.
NO	23.4	22.6	22.7	24.4	23.9	20.9	21.5	22.9	23.1	21.7	20.4	19.8	20.8	-2.6	-0.2		25 737

EU-27 averages																	
weighted	-	-	-	-	35.2	35.3	36.0	36.3	36.5	36.0	35.8	35.6	35.2	-	-0.1		
arithmetic	-	-	-	-	28.7	29.0	29.4	29.5	29.4	29.4	29.0	28.8	28.5	-	-0.5		

EA-16 averages																	
weighted	39.2	39.4	39.2	38.1	37.6	37.6	38.2	38.6	38.9	38.4	38.3	38.2	37.7	-1.6	0.0		
arithmetic	32.7	32.7	32.4	31.7	31.5	31.5	32.1	32.4	32.6	32.7	32.4	32.4	32.1	-0.9	0.7		

EU-25 averages																	
weighted	36.7	36.7	36.6	35.6	35.2	35.3	36.0	36.3	36.5	36.0	35.8	35.7	35.3	-1.4	-0.1		
arithmetic	28.7	28.7	28.5	28.1	28.2	28.5	28.9	29.1	29.1	29.1	28.8	28.7	28.5	-0.3	-0.1		

Convergence indicators																	
St.dev/mean	31.3	31.3	31.6	31.7	31.6	31.9	31.5	31.3	31.1	30.4	30.1	30.6	30.9	-0.4	-1.0		
Max-min	44.6	43.7	43.7	44.0	42.6	43.9	45.0	46.8	47.4	44.8	46.1	48.5	49.2	4.6	5.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table B.5_G: Taxes received by administrative level as % of GDP: EU Institutions

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.0	0.9	0.9	0.9	0.8	0.8	0.8	0.6	0.7	0.6	0.6	0.7	0.7	-0.3	-0.2	1	2 259
BG	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.4	-	-	8	107
CZ	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.3	0.3	0.3	-	-	10	440
DK	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	24	538
DE	0.9	0.8	0.7	0.6	0.6	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-0.6	-0.3	15	7 820
EE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.3	0.4	0.4	-	-	6	59
IE	1.2	0.9	0.7	0.9	0.7	0.6	0.5	0.3	0.3	0.2	0.3	0.3	0.3	-0.9	-0.3	20	518
EL	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.4	0.3	0.3	0.3	0.3	0.3	-0.5	-0.3	21	619
ES	0.7	0.7	0.7	0.6	0.6	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-0.4	-0.2	12	3 565
FR	0.8	0.7	0.7	0.6	0.6	0.6	0.6	0.5	0.3	0.2	0.3	0.3	0.3	-0.6	-0.3	22	4 918
IT	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.4	0.3	0.3	0.3	0.3	0.3	-0.4	-0.2	18	4 261
CY	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.2	0.2	0.2	-	-	25	36
LV	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.4	0.4	0.4	-	-	9	74
LT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.4	0.3	0.4	-	-	4	118
LU	0.9	0.7	0.7	0.6	0.5	0.5	0.4	0.3	0.3	0.2	0.2	0.2	0.2	-0.7	-0.3	26	75
HU	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.3	0.3	0.3	-	-	11	348
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.3	0.5	0.4	0.5	-	-	3	25
NL	1.1	0.9	1.0	0.9	0.8	0.8	0.7	0.5	0.5	0.5	0.5	0.5	0.5	-0.6	-0.3	2	3 017
AT	0.8	0.7	0.8	0.7	0.6	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-0.5	-0.3	16	827
PL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.3	0.3	0.3	-	-	19	850
PT	0.9	0.7	0.7	0.6	0.6	0.6	0.5	0.4	0.3	0.3	0.3	0.3	0.3	-0.6	-0.3	17	469
RO	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.3	-	-	13	420
SI	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.3	0.3	0.4	-	-	5	139
SK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.2	0.3	0.3	0.4	-	-	7	206
FI	0.7	0.6	0.6	0.5	0.5	0.5	0.4	0.3	0.3	0.2	0.2	0.3	0.3	-0.4	-0.2	23	461
SE	0.7	0.6	0.7	0.6	0.5	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.2	-0.5	-0.3	27	668
UK	1.0	0.9	0.7	0.7	0.6	0.6	0.6	0.4	0.4	0.3	0.3	0.3	0.3	-0.7	-0.3	14	6 913
NO	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-		n.a.
EU-27 averages																	
weighted	-	-	-	-	-	-	-	-	-	-	-	-	0.3	-	-		
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-	0.3	-	-		
EA-16 averages																	
weighted	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-0.5	-0.3		
arithmetic	0.9	0.7	0.7	0.7	0.6	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-0.5	-0.3		
EU-25 averages																	
weighted	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-0.5	-0.3		
arithmetic	0.8	0.7	0.7	0.6	0.6	0.6	0.5	0.4	0.4	0.3	0.3	0.3	0.3	-0.5	-0.2		
Convergence indicators																	
St.dev/mean	27.2	24.5	25.5	26.1	25.1	23.8	24.7	28.4	32.4	34.1	30.4	29.7	31.8	4.6	8.0		
Max-min	0.9	0.7	0.8	0.7	0.6	0.6	0.6	0.5	0.5	0.5	0.4	0.4	0.5	-0.5	-0.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table B.5_T: Taxes received by administrative level as % of Total Taxation: EU Institutions

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.3	2.0	2.0	2.0	1.7	1.9	1.7	1.4	1.5	1.4	1.4	1.5	1.5	-0.8	-0.3	1	2 259
BG	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1.1	-	-	9	107
CZ	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.6	0.9	0.9	0.9	-	-	11	440
DK	0.5	0.4	0.5	0.4	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.0	0.1	26	538
DE	2.2	1.9	1.8	1.5	1.3	1.5	1.3	0.9	0.9	0.7	0.8	0.8	0.8	-1.4	-0.6	17	7 820
EE	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.7	1.1	1.1	1.2	-	-	6	59
IE	3.5	2.8	2.3	2.7	2.2	1.9	1.8	1.0	1.0	0.7	0.9	0.8	0.9	-2.6	-1.0	14	518
EL	2.6	2.4	2.0	1.9	1.8	1.7	1.7	1.2	1.1	0.9	0.9	0.9	0.8	-1.7	-0.8	16	619
ES	2.2	2.0	2.0	1.9	1.7	1.7	1.5	1.1	1.1	0.9	1.0	0.9	0.9	-1.2	-0.8	13	3 565
FR	1.9	1.6	1.6	1.4	1.3	1.4	1.4	1.1	0.7	0.5	0.6	0.6	0.6	-1.3	-0.8	22	4 918
IT	1.6	1.5	1.1	1.3	1.1	1.2	1.3	0.9	0.7	0.7	0.7	0.6	0.6	-0.9	-0.5	21	4 261
CY	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.6	0.6	0.6	0.5	-	-	25	36
LV	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.7	1.2	1.2	1.2	-	-	7	74
LT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.7	1.3	1.2	1.4	-	-	2	118
LU	2.3	1.8	1.8	1.6	1.4	1.4	1.1	0.8	0.7	0.5	0.5	0.6	0.6	-1.7	-0.8	24	75
HU	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.5	0.8	0.8	0.9	-	-	15	348
MT	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.9	1.4	1.3	1.3	-	-	4	25
NL	2.8	2.3	2.5	2.3	2.1	2.0	1.8	1.4	1.4	1.3	1.3	1.3	1.4	-1.4	-0.6	3	3 017
AT	1.9	1.7	1.8	1.5	1.3	1.4	1.2	1.0	0.9	0.6	0.7	0.7	0.7	-1.2	-0.7	20	827
PL	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.7	0.8	0.7	0.8	-	-	18	850
PT	2.9	2.1	2.1	1.9	1.8	1.7	1.4	1.0	0.9	0.8	0.7	0.8	0.8	-2.1	-0.9	19	469
RO	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	1.2	-	-	8	420
SI	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.4	0.7	0.8	1.1	-	-	10	139
SK	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.5	0.9	1.0	1.3	-	-	5	206
FI	1.5	1.3	1.3	1.1	1.1	1.0	0.9	0.6	0.7	0.5	0.5	0.6	0.6	-0.9	-0.4	23	461
SE	1.4	1.2	1.3	1.2	1.0	1.0	0.9	0.7	0.7	0.6	0.6	0.6	0.4	-1.0	-0.6	27	668
UK	2.9	2.5	2.0	2.0	1.8	1.8	1.5	1.3	1.2	0.9	0.9	0.9	0.9	-2.0	-0.8	12	6 913
NO	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	-	-		n.a.
EU-27 averages																	
weighted	-	-	-	-	-	-	-	-	-	-	-	-	0.8	-	-		
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-	0.9	-	-		
EA-16 averages																	
weighted	2.1	1.8	1.7	1.5	1.4	1.5	1.4	1.0	0.9	0.7	0.8	0.8	0.8	-1.3	-0.7		
arithmetic	2.3	1.9	1.9	1.8	1.6	1.6	1.4	1.0	1.0	0.7	0.8	0.9	0.9	-1.4	-0.7		
EU-25 averages																	
weighted	2.1	1.8	1.7	1.6	1.4	1.5	1.4	1.0	0.9	0.7	0.8	0.8	0.8	-1.3	-0.7		
arithmetic	2.2	1.8	1.7	1.6	1.5	1.5	1.3	1.0	0.9	0.7	0.9	0.9	0.9	-1.3	-0.5		
Convergence indicators																	
St.dev/mean	35.1	33.0	31.1	34.6	33.2	28.9	29.2	28.7	32.5	31.6	34.7	33.0	37.5	2.4	8.6		
Max-min	3.0	2.4	2.0	2.3	1.8	1.6	1.4	1.1	1.2	1.0	1.0	1.0	1.1	-1.9	-0.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.1_G: Taxes on Consumption as % of GDP: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	10.8	11.2	11.2	11.1	11.5	11.4	11.0	11.0	11.0	11.2	11.2	11.2	11.0	0.2	-0.4	20	36 898
BG	-	-	-	-	13.0	14.4	14.0	13.7	15.1	16.8	18.0	18.7	18.4	-	4.0	1	5 308
CZ	11.4	11.3	10.8	10.2	10.8	10.6	10.2	10.1	10.4	11.2	11.3	10.7	10.7	-0.7	0.1	23	13 579
DK	15.4	15.8	15.9	16.3	16.4	15.7	15.7	15.8	15.6	15.8	16.2	16.3	16.2	0.8	0.5	3	36 771
DE	10.3	10.1	10.0	10.1	10.5	10.5	10.5	10.4	10.5	10.2	10.1	10.1	10.7	0.3	0.1	24	258 310
EE	12.6	12.8	13.1	11.9	11.1	11.8	11.8	11.9	11.6	11.7	12.9	13.3	13.6	1.1	1.9	6	2 084
IE	13.0	12.9	12.6	12.3	12.1	12.1	10.9	11.0	10.9	11.2	11.4	11.5	11.2	-1.8	-0.9	19	21 284
EL	12.0	12.1	12.2	12.3	12.5	12.4	12.7	12.4	11.5	11.2	11.0	11.4	11.4	-0.6	-1.0	17	26 040
ES	8.9	9.1	9.2	9.6	10.0	9.9	9.5	9.4	9.6	9.7	9.8	9.8	9.5	0.5	-0.4	27	99 419
FR	12.1	12.4	12.3	12.1	12.1	11.6	11.3	11.3	11.1	11.2	11.2	11.2	10.9	-1.1	-0.6	21	206 707
IT	10.4	10.1	10.3	10.7	10.9	10.9	10.4	10.2	9.9	10.0	10.0	10.4	10.2	-0.2	-0.7	25	157 052
CY	10.4	10.1	9.2	9.3	9.1	10.6	11.8	12.4	14.7	15.2	15.2	15.4	16.4	6.0	5.8	2	2 566
LV	12.2	11.7	12.1	13.1	11.9	11.3	10.6	10.6	11.4	11.3	12.2	12.7	11.9	-0.3	0.5	14	2 510
LT	11.6	10.9	12.8	13.0	12.8	11.8	11.5	11.7	11.1	10.6	10.8	10.9	11.4	-0.2	-0.3	16	3 253
LU	10.0	9.9	10.6	10.6	10.5	10.8	10.6	10.8	10.6	11.2	10.9	10.1	10.1	0.1	-0.7	26	3 660
HU	17.4	16.5	14.9	15.1	15.5	15.3	14.5	14.1	14.6	15.0	14.5	13.9	14.5	-2.8	-0.8	4	14 678
MT	11.6	11.1	11.8	11.0	12.0	12.1	12.7	13.4	12.4	13.2	14.4	14.0	13.9	2.4	1.8	5	759
NL	11.3	11.5	11.5	11.6	11.9	11.7	11.9	11.7	11.8	12.0	11.9	12.2	12.2	1.0	0.5	12	69 325
AT	11.6	12.1	12.6	12.5	12.6	12.4	12.4	12.5	12.4	12.4	12.1	11.7	11.7	0.1	-0.6	15	31 698
PL	12.7	13.0	12.4	11.8	12.3	11.3	11.1	11.8	11.9	11.8	12.2	12.4	13.0	0.3	1.6	9	40 084
PT	12.6	12.8	12.5	12.8	12.9	12.4	12.4	12.7	12.7	12.7	13.5	13.8	13.3	0.7	0.9	7	21 742
RO	-	-	-	10.8	11.7	11.6	10.7	10.9	11.5	11.1	12.3	12.0	11.9	-	0.3	13	14 730
SI	15.1	14.8	13.8	14.4	14.9	13.9	13.4	13.7	13.8	13.6	13.4	13.2	13.3	-1.8	-0.6	8	4 578
SK	14.1	13.2	12.7	12.5	12.0	12.2	11.0	11.2	11.8	12.1	12.5	11.3	11.3	-2.8	-0.8	18	6 203
FI	13.8	13.9	14.4	14.0	14.1	13.6	13.1	13.4	13.9	13.6	13.7	13.4	12.8	-1.0	-0.8	10	23 017
SE	13.4	13.0	12.9	13.0	12.9	12.4	12.6	12.7	12.7	12.6	12.9	12.6	12.7	-0.7	0.2	11	41 918
UK	12.0	12.1	12.0	11.9	12.1	11.8	11.6	11.5	11.6	11.5	11.2	11.0	10.8	-1.2	-1.0	22	222 252
NO	-	-	-	-	-	-	-	*12.8*	*12.4*	*12.2*	*11.7*	*11.7*	*12.0*	-	-		*34 122*

EU-27 averages																	
weighted	-	-	-	-	11.6	11.4	11.1	11.1	11.1	11.1	11.1	11.1	11.1	-	-0.3		
arithmetic	-	-	-	-	12.2	12.1	11.9	11.9	12.1	12.2	12.5	12.4	12.4	-	0.3		

EA-16 averages																	
weighted	10.9	10.9	10.9	11.0	11.3	11.1	10.9	10.8	10.7	10.7	10.7	10.8	10.8	-0.1	-0.3		
arithmetic	11.8	11.7	11.7	11.7	11.9	11.8	11.6	11.7	11.8	11.9	12.0	11.9	11.9	0.3	0.2		

EU-25 averages																	
weighted	11.3	11.3	11.3	11.3	11.6	11.4	11.1	11.1	11.1	11.1	11.0	11.0	11.0	-0.2	-0.3		
arithmetic	12.3	12.2	12.2	12.1	12.2	12.0	11.8	11.9	12.0	12.1	12.3	12.2	12.2	-0.1	0.2		

Convergence indicators																	
St.dev/mean	16.7	16.1	14.4	14.8	13.9	12.4	12.8	13.0	14.5	16.1	17.5	18.5	18.9	2.2	6.5		
Max-min	8.4	7.4	6.7	7.0	7.2	5.8	6.2	6.3	6.0	7.1	8.3	9.0	8.9	0.5	3.1		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union | eurostat
EUROPEAN COMMISSION

Table C.1_T: Taxes on Consumption as % of Total Taxation: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	24.6	25.2	25.0	24.4	25.3	25.2	24.3	24.3	24.5	24.8	25.0	25.3	25.1	0.5	-0.1	26	36 898
BG	-	-	-	-	42.5	44.2	45.2	46.2	46.9	50.7	53.0	56.5	53.7	-	9.5	1	5 308
CZ	31.6	32.5	30.8	30.6	31.7	31.3	30.1	29.1	29.1	30.0	30.4	29.2	29.0	-2.6	-2.3	19	13 579
DK	31.6	32.2	32.4	33.1	32.7	31.8	32.3	33.0	32.5	32.3	31.8	32.9	33.4	1.7	1.6	15	36 771
DE	25.9	25.0	24.6	24.7	25.2	25.2	26.2	26.2	26.4	26.2	26.1	25.9	27.0	1.1	1.8	22	258 310
EE	34.6	37.2	38.1	34.9	34.0	37.7	38.9	38.4	37.6	38.2	41.8	42.3	41.3	6.7	3.6	2	2 084
IE	39.2	38.9	38.8	38.7	37.9	38.4	36.7	38.6	37.4	37.0	37.2	35.7	35.8	-3.5	-2.6	12	21 284
EL	41.3	41.3	39.8	37.9	37.5	36.0	38.1	36.7	35.7	36.0	35.0	36.3	35.6	-5.7	-0.4	13	26 040
ES	27.3	27.4	27.7	29.1	29.8	29.2	28.4	27.9	28.2	28.0	27.5	26.7	25.5	-1.8	-3.7	24	99 419
FR	28.2	28.3	27.8	27.5	27.0	26.2	25.7	26.1	26.0	26.0	25.8	25.4	25.2	-3.0	-1.0	25	206 707
IT	25.9	24.1	23.6	25.3	25.8	26.2	25.1	24.9	23.9	24.7	24.7	24.7	23.6	-2.3	-2.5	27	157 052
CY	38.9	38.1	35.8	33.6	32.7	35.5	38.2	39.6	44.5	45.4	42.8	42.2	39.4	0.4	3.9	5	2 566
LV	36.8	37.8	37.9	38.9	37.1	38.4	37.2	37.5	39.9	39.6	42.1	41.8	39.0	2.2	0.6	6	2 510
LT	40.7	39.1	41.2	40.7	40.3	39.1	40.2	41.3	39.4	37.4	37.9	36.9	38.3	-2.4	-0.8	8	3 253
LU	27.1	26.4	26.9	27.0	27.5	27.5	26.7	27.5	27.8	30.2	29.1	28.2	27.5	0.4	0.0	21	3 660
HU	41.7	40.6	38.3	38.7	39.8	39.7	37.9	37.2	38.7	39.8	38.7	37.4	36.5	-5.2	-3.2	10	14 678
MT	43.2	43.5	43.1	42.9	43.8	43.1	41.9	42.4	39.4	40.4	42.6	41.5	40.2	-3.1	-2.9	4	759
NL	28.0	28.6	29.0	29.4	29.5	29.3	31.1	30.9	31.5	31.9	31.8	31.3	31.4	3.4	2.1	16	69 325
AT	28.1	28.1	28.4	28.2	28.7	28.6	27.4	28.5	28.4	28.5	28.7	28.1	27.8	-0.2	-0.7	20	31 698
PL	34.2	34.9	34.1	33.3	35.2	34.8	34.5	36.2	37.0	37.4	37.2	36.8	37.3	3.1	2.4	9	40 084
PT	39.3	39.0	37.9	38.6	37.9	36.3	36.5	36.6	36.4	37.4	38.4	38.5	36.3	-3.0	0.0	11	21 742
RO	-	-	-	37.5	37.3	38.1	37.1	38.9	41.6	40.8	44.1	42.0	40.4	-	2.4	3	14 730
SI	38.5	39.0	37.4	38.1	39.0	37.0	35.6	36.2	36.1	35.4	34.7	34.4	34.8	-3.8	-2.2	14	4 578
SK	35.0	33.5	33.9	34.0	34.0	35.6	33.2	33.7	35.7	38.3	39.7	38.5	38.4	3.4	2.8	7	6 203
FI	30.3	29.6	31.2	30.5	30.8	28.8	29.4	29.9	31.7	31.3	31.1	30.9	29.8	-0.5	1.0	18	23 017
SE	27.9	25.8	25.3	25.2	24.8	24.0	25.2	26.6	26.4	25.9	26.0	25.7	26.2	-1.6	2.3	23	41 918
UK	34.7	35.0	34.5	33.1	33.3	32.2	31.9	33.0	33.3	32.6	31.0	29.7	29.8	-4.8	-2.4	17	222 252
NO	-	-	-	-	-	-	-	29.7	29.4	28.2	27.0	26.7	27.5	-	-		34 122

EU-27 averages																	
weighted	-	-	-	-	28.4	28.1	28.1	28.4	28.4	28.5	28.2	27.9	27.8	-	-0.2		
arithmetic	-	-	-	-	33.4	33.3	33.1	33.6	33.9	34.3	34.6	34.2	33.6	-	0.3		

EA-16 averages																	
weighted	27.3	26.8	26.5	26.9	27.2	26.9	26.9	27.1	27.0	27.2	27.1	26.8	26.7	-0.7	-0.3		
arithmetic	32.6	32.2	31.9	31.9	32.0	31.7	31.5	31.9	32.1	32.6	32.5	32.1	31.5	-1.4	-0.5		

EU-25 averages																	
weighted	28.5	28.0	27.9	28.1	28.3	28.0	28.0	28.4	28.3	28.4	28.1	27.7	27.7	-0.8	-0.3		
arithmetic	33.4	33.2	32.9	32.7	32.8	32.7	32.5	32.9	33.1	33.4	33.5	33.0	32.6	-0.8	-0.1		

Convergence indicators																	
St.dev/mean	20.5	21.4	20.7	19.6	19.6	20.5	20.7	21.0	22.0	23.0	25.5	26.8	24.7	4.2	4.2		
Max-min	18.7	19.4	19.4	18.5	18.9	20.2	20.9	21.9	23.0	26.0	28.4	31.8	30.0	11.4	9.9		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.1.1_G: Taxes on Consumption as % of GDP: Tobacco and Alcohol

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	0.7	0.7	0.7	0.7	0.8	0.8	0.7	0.8	0.8	0.8	0.7	0.7	0.7	0.0	0.0	21	2 428
BG	-	-	-	-	1.3	1.4	1.4	1.7	1.7	2.0	2.0	2.4	2.7	-	1.3	1	779
CZ	1.4	1.3	1.2	1.2	1.2	1.1	1.0	1.0	1.1	1.1	1.2	1.3	1.5	0.1	0.4	5	1 870
DK	1.1	1.1	1.0	1.0	1.0	0.9	0.9	0.9	0.8	0.7	0.7	0.7	0.6	-0.5	-0.3	26	1 356
DE	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.0	0.0	22	17 491
EE	2.0	2.0	2.0	1.9	1.7	1.6	1.5	1.6	1.6	1.8	1.8	1.6	1.9	-0.1	0.3	2	287
IE	2.5	2.3	2.2	2.0	1.9	1.8	1.7	1.6	1.5	1.4	1.3	1.2	1.2	-1.3	-0.5	13	2 323
EL	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.4	1.3	1.3	1.3	-0.1	-0.2	9	2 970
ES	0.7	0.7	0.8	0.9	0.9	0.9	0.8	0.9	0.9	0.8	0.8	0.8	0.8	0.1	-0.1	19	8 516
FR	0.8	0.8	0.8	0.8	0.7	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	-0.1	-0.1	24	12 733
IT	0.7	0.6	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.7	0.1	0.0	20	11 296
CY	0.8	0.7	0.7	0.7	0.8	0.8	0.8	0.9	1.0	1.4	1.4	1.4	1.4	0.6	0.5	7	212
LV	1.0	1.1	1.3	1.4	1.5	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.1	0.1	-0.3	15	237
LT	1.2	1.4	1.6	1.8	1.4	1.2	1.3	1.2	1.2	1.2	1.2	1.3	1.3	0.1	0.1	8	371
LU	1.5	1.5	1.8	1.8	2.1	2.1	1.7	2.0	1.9	1.9	1.6	1.5	1.4	-0.1	-0.7	6	515
HU	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	1.2	1.2	1.2	1.3	1.3	0.0	0.1	10	1 313
MT	1.0	1.0	1.2	1.4	1.2	1.1	1.3	1.3	1.4	1.6	1.5	1.5	1.3	0.3	0.2	12	69
NL	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.4	-0.1	0.0	27	2 471
AT	0.9	0.9	0.9	0.9	0.9	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-0.2	-0.2	25	1 772
PL	2.3	2.3	2.2	2.0	2.0	1.7	1.9	1.9	1.9	1.9	2.0	1.9	1.8	-0.5	0.1	3	5 691
PT	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.1	1.0	1.0	1.2	0.9	-0.3	-0.2	18	1 394
RO	0.0	0.0	0.0	0.0	0.0	0.0	0.9	1.0	1.2	1.2	1.2	1.2	1.3	1.3	1.3	11	1 593
SI	1.5	1.5	1.3	1.2	1.0	0.9	0.9	0.9	1.0	1.1	1.1	1.1	1.1	-0.4	0.2	16	372
SK	1.4	1.4	1.2	1.2	1.3	1.1	1.0	1.1	1.0	1.1	1.5	0.9	1.7	0.3	0.6	4	940
FI	1.8	1.7	1.6	1.5	1.5	1.4	1.4	1.4	1.3	1.1	1.0	1.0	0.9	-0.9	-0.5	17	1 638
SE	1.0	1.0	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	-0.4	-0.1	23	2 277
UK	1.7	1.7	1.6	1.5	1.5	1.5	1.4	1.4	1.4	1.3	1.3	1.2	1.1	-0.6	-0.3	14	23 528
NO	-	-	-	-	-	-	-	*1.0*	*1.0*	*0.9*	*0.8*	*0.8*	*0.8*	-	*0.8*		*2 140*

EU-27 averages																	
weighted	-	-	-	-	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	-	-0.1		
arithmetic	-	-	-	-	1.2	1.1	1.1	1.1	1.1	1.2	1.2	1.1	1.2	-	0.1		

EA-16 averages																	
weighted	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	-4.8	-4.5		
arithmetic	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	1.0	1.1	1.0	1.0	1.0	-0.2	-0.1		

EU-25 averages																	
weighted	1.0	1.0	1.0	0.9	1.0	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.9	-0.1	-0.1		
arithmetic	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	-0.2	0.0		

Convergence indicators																	
St.dev/mean	54.3	51.5	49.6	52.9	49.5	47.6	39.1	40.8	40.3	46.8	46.4	48.9	57.3	-	9.7		
Max-min	1.9	1.8	1.6	2.0	2.1	2.1	1.4	1.5	1.5	1.6	1.6	2.0	2.3	-0.2	0.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and Customs Union

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Table C.1.1_T: Taxes on Consumption as % of Total Taxation: Tobacco and Alcohol

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.6	1.6	1.6	1.6	1.7	1.7	1.6	1.7	1.8	1.7	1.7	1.7	1.6	0.1	0.0	22	2 428
BG	-	-	-	-	4.3	4.2	4.4	5.6	5.2	6.1	5.9	7.3	7.9	-	3.7	1	779
CZ	3.7	3.7	3.6	3.6	3.6	3.3	2.9	3.0	3.1	3.0	3.3	3.6	4.0	0.2	0.7	8	1 870
DK	2.2	2.2	2.1	2.1	2.0	1.9	1.8	1.8	1.8	1.5	1.3	1.3	1.2	-1.0	-0.7	26	1 356
DE	1.9	1.9	1.9	1.8	1.8	1.7	1.8	2.0	2.1	2.0	2.0	2.0	1.8	-0.1	0.1	20	17 491
EE	5.4	5.8	5.7	5.5	5.2	5.1	5.1	5.2	5.0	6.0	5.7	5.2	5.7	0.2	0.5	3	287
IE	7.5	7.1	6.6	6.2	5.9	5.6	5.6	5.7	5.3	4.6	4.3	3.8	3.9	-3.6	-1.6	9	2 323
EL	4.7	4.7	4.7	4.5	4.5	4.3	4.7	4.5	4.5	4.4	4.2	4.1	4.1	-0.6	-0.2	7	2 970
ES	2.1	2.2	2.4	2.7	2.6	2.6	2.5	2.5	2.5	2.5	2.3	2.2	2.2	0.1	-0.4	18	8 516
FR	1.8	1.7	1.7	1.7	1.7	1.7	1.7	1.8	1.7	1.7	1.6	1.6	1.6	-0.2	-0.2	24	12 733
IT	1.6	1.5	1.4	1.5	1.6	1.7	1.6	1.7	1.6	1.7	1.8	1.8	1.7	0.1	0.0	21	11 296
CY	2.8	2.8	2.8	2.6	2.7	2.7	2.7	2.8	3.1	4.0	3.9	3.9	3.3	0.4	0.6	14	212
LV	3.1	3.5	4.2	4.2	4.5	4.7	4.4	4.1	4.0	4.4	4.5	4.2	3.7	0.6	-1.0	11	237
LT	4.4	5.0	5.1	5.7	4.5	4.1	4.4	4.4	4.4	4.3	4.3	4.5	4.4	0.0	0.2	6	371
LU	4.1	3.9	4.6	4.6	5.4	5.3	4.2	5.0	4.9	5.2	4.3	4.1	3.9	-0.3	-1.5	10	515
HU	3.2	3.1	3.0	3.0	3.1	3.2	2.9	2.9	3.2	3.3	3.1	3.5	3.3	0.1	0.1	13	1 313
MT	3.8	3.8	4.2	5.3	4.5	4.0	4.2	4.2	4.4	4.8	4.5	4.4	3.7	-0.1	-0.3	12	69
NL	1.4	1.4	1.3	1.2	1.2	1.2	1.3	1.2	1.2	1.3	1.2	1.2	1.1	-0.3	-0.1	27	2 471
AT	2.1	2.0	2.0	2.1	2.1	1.9	1.6	1.7	1.7	1.6	1.6	1.6	1.6	-0.6	-0.3	23	1 772
PL	6.3	6.1	5.9	5.6	5.6	5.3	5.8	5.7	5.9	6.1	6.1	5.6	5.3	-1.0	0.0	4	5 691
PT	3.5	3.4	3.3	3.3	3.2	3.1	3.1	2.9	3.1	2.9	2.8	3.2	2.3	-1.1	-0.8	17	1 394
RO	-	-	-	0.0	0.0	0.0	3.1	3.5	4.4	4.4	4.4	4.3	4.4	-	4.4	5	1 593
SI	3.8	3.8	3.6	3.2	2.7	2.3	2.3	2.5	2.7	2.8	2.8	2.9	2.8	-0.9	0.6	16	372
SK	3.5	3.6	3.2	3.4	3.6	3.3	3.0	3.2	3.0	3.4	4.9	3.1	5.8	2.3	2.5	2	940
FI	3.9	3.6	3.5	3.3	3.3	2.9	3.0	3.0	3.0	2.5	2.3	2.2	2.1	-1.8	-0.8	19	1 638
SE	2.2	2.0	1.8	1.7	1.7	1.6	1.6	1.7	1.6	1.4	1.4	1.4	1.4	-0.8	-0.2	25	2 277
UK	5.0	4.9	4.7	4.3	4.2	4.0	3.9	4.0	4.0	3.8	3.5	3.3	3.2	-1.9	-0.8	15	23 528
NO	-	-	-	-	-	-	-	*2.3*	*2.3*	*2.1*	*1.9*	*1.7*	*1.7*	-	*1.7*		*2 140*

EU-27 averages																	
weighted	-	-	-	-	2.3	2.3	2.3	2.4	2.4	2.3	2.3	2.2	2.2	-	-0.1		
arithmetic	-	-	-	-	3.2	3.1	3.2	3.3	3.3	3.4	3.3	3.3	3.3	-	0.2		

EA-16 averages																	
weighted	2.0	1.9	1.9	1.9	1.9	1.9	1.9	2.0	2.0	2.0	2.0	1.9	1.8	-0.2	-0.1		
arithmetic	3.1	3.1	3.1	3.1	3.0	2.9	2.8	2.9	2.9	2.9	2.9	2.7	2.7	-0.6	-0.3		

EU-25 averages																	
weighted	2.4	2.4	2.4	2.3	2.3	2.3	2.3	2.4	2.4	2.3	2.3	2.2	2.1	-0.3	-0.2		
arithmetic	3.4	3.4	3.4	3.4	3.3	3.2	3.1	3.2	3.2	3.2	3.2	3.1	3.0	-0.4	-0.1		

Convergence indicators																	
St.dev/mean	64.0	64.7	64.3	69.6	65.4	63.5	57.1	57.6	57.8	65.7	65.3	67.4	76.3	12.3	12.7		
Max-min	6.1	5.7	5.3	6.2	5.9	5.6	4.5	4.5	4.8	4.9	4.9	6.1	6.8	0.7	1.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.2_G: Taxes on Labour as % of GDP: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	24.4	24.2	24.5	24.5	24.4	24.3	24.8	24.9	24.7	24.1	23.8	23.0	22.9	-1.4	-1.4	4	76 810
BG	-	-	-	-	13.7	14.0	12.6	11.8	12.9	12.8	12.2	10.5	10.8	-	-3.2	25	3 128
CZ	17.4	17.3	17.7	17.1	16.9	17.1	17.0	17.8	18.1	17.9	18.0	17.8	17.8	0.4	0.7	12	22 634
DK	27.3	27.3	26.9	26.3	27.0	26.6	26.9	26.1	26.0	25.2	24.8	24.5	24.8	-2.5	-1.8	2	56 200
DE	23.9	24.2	24.4	24.2	24.1	24.4	24.1	24.0	23.9	22.9	22.4	22.0	21.6	-2.3	-2.8	7	522 564
EE	20.5	19.1	18.4	18.8	18.7	17.6	17.0	17.1	16.8	16.4	15.5	15.7	16.8	-3.7	-0.8	14	2 565
IE	13.6	13.2	12.7	12.1	11.8	11.5	11.0	10.0	9.8	10.4	10.4	10.4	10.7	-2.9	-0.8	26	20 374
EL	10.5	10.9	11.4	12.0	12.2	12.4	12.2	13.1	13.1	12.6	12.8	12.8	13.4	2.9	1.0	21	30 624
ES	16.4	16.6	16.2	16.0	15.7	15.9	16.2	16.3	16.2	16.0	16.2	16.4	16.9	0.5	1.0	13	177 634
FR	22.7	22.9	22.9	22.8	23.2	23.0	22.9	22.8	22.9	22.8	23.1	22.9	22.4	-0.3	-0.6	5	424 260
IT	18.2	19.9	20.8	20.8	20.3	19.9	20.2	20.2	20.3	20.1	20.4	20.5	21.2	3.0	1.3	8	325 550
CY	9.9	9.6	9.9	10.1	9.7	9.4	9.9	10.0	10.7	10.5	11.3	11.1	11.0	1.1	1.6	24	1 723
LV	17.2	15.9	15.9	16.4	16.2	15.3	14.6	14.6	14.6	14.6	14.0	14.7	14.6	-2.6	-0.6	18	3 087
LT	13.3	13.7	15.1	16.1	16.7	16.3	15.4	14.9	14.6	14.7	14.4	14.6	14.6	1.3	-1.7	17	4 159
LU	15.5	15.6	15.8	15.3	15.1	15.3	16.0	15.4	15.3	15.4	15.4	14.8	15.3	-0.2	0.1	16	5 568
HU	20.9	20.3	20.3	19.8	19.2	18.9	19.2	19.2	18.5	18.0	18.5	18.4	19.9	-1.0	1.0	9	20 129
MT	9.1	8.8	9.7	8.9	9.4	9.7	10.7	10.2	10.3	10.4	10.3	10.2	9.4	0.3	-0.4	27	510
NL	21.9	20.8	20.0	19.8	20.4	20.4	18.0	18.4	18.8	18.6	18.2	19.7	19.6	-2.3	-0.8	11	111 361
AT	23.7	23.9	24.7	24.5	24.0	24.3	24.2	24.4	23.9	23.4	23.3	23.2	-0.5	-0.8	3	62 896
PL	17.0	17.2	16.9	16.9	15.7	14.2	14.4	13.4	13.2	12.5	12.6	13.0	13.4	-3.6	-0.8	20	41 492
PT	13.3	13.5	13.5	13.4	13.7	14.1	14.3	14.5	14.8	14.8	15.2	15.3	15.8	2.5	1.7	15	25 745
RO	-	-	-	11.9	13.1	13.2	13.0	12.3	11.2	10.8	11.1	11.7	12.1	-	-1.2	22	14 953
SI	22.1	20.7	20.4	20.4	20.3	20.7	21.0	20.8	20.9	20.8	20.7	20.3	19.7	-2.4	-1.0	10	6 775
SK	15.4	16.5	16.6	16.3	15.5	15.0	15.1	15.0	14.4	13.2	12.5	11.5	11.6	-3.8	-3.4	23	6 371
FI	26.1	26.8	24.7	24.2	23.7	23.7	23.7	23.6	23.3	22.7	23.2	22.9	22.3	-3.8	-1.4	6	40 122
SE	29.8	31.5	31.5	32.2	31.8	31.0	31.2	30.0	30.3	30.0	29.6	29.0	28.3	-1.4	-2.7	1	93 694
UK	13.7	13.0	12.8	13.4	13.6	14.0	14.0	13.3	13.3	13.6	14.0	14.1	14.0	0.3	0.1	19	287 783
NO	-	-	-	-	-	-	-	19.0	18.8	18.2	17.0	16.5	17.3	-	-		49 028

EU-27 averages																	
weighted	-	-	-	-	20.5	20.3	20.1	19.9	20.0	19.6	19.5	19.4	19.4	-	-1.0		
arithmetic	-	-	-	-	18.0	17.9	17.8	17.6	17.5	17.3	17.2	17.1	17.2	-	-0.7		

EA-16 averages																	
weighted	21.5	21.8	21.8	21.7	21.6	21.5	21.3	21.2	21.2	20.7	20.6	20.5	20.5	-1.0	-1.0		
arithmetic	17.9	18.0	18.0	17.8	17.8	17.7	17.8	17.7	17.7	17.5	17.4	17.3	17.3	-0.4	-0.2		

EU-25 averages																	
weighted	20.8	20.9	20.7	20.6	20.5	20.4	20.2	20.0	20.0	19.6	19.6	19.5	19.4	-1.3	-0.9		
arithmetic	18.6	18.5	18.5	18.5	18.4	18.2	18.2	18.0	18.0	17.7	17.6	17.6	17.7	-0.9	-0.5		

Convergence indicators																	
St.dev/mean	27.1	27.7	27.0	27.4	27.1	26.7	27.2	27.4	27.3	27.1	26.8	26.6	26.0	-1.1	-0.8		
Max-min	20.7	22.7	21.7	23.3	22.4	21.6	21.3	20.1	20.5	19.6	19.3	18.9	19.0	-1.7	-2.6		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table C.2_T: Taxes on Labour as % of Total Taxation: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	55.6	54.6	54.5	53.9	53.7	53.8	54.8	55.0	55.0	53.6	53.0	51.8	52.2	-3.4	-1.6	4	76 810
BG	-	-	-	-	44.8	43.2	40.9	39.8	40.3	38.7	35.9	31.6	31.6	-	-11.5	25	3 128
CZ	48.2	50.0	50.7	51.4	49.7	50.5	50.1	51.2	50.7	47.7	48.4	48.4	48.3	0.1	-2.2	14	22 634
DK	55.9	55.5	55.0	53.3	53.8	53.9	55.6	54.5	54.1	51.4	48.8	49.5	51.0	-4.9	-2.9	8	56 200
DE	60.0	59.4	60.0	59.2	57.7	58.3	60.3	60.7	60.3	59.2	57.9	56.2	54.6	-5.4	-3.7	3	522 564
EE	56.3	55.4	53.6	54.9	57.2	56.4	56.0	55.0	54.3	53.6	50.2	50.0	50.8	-5.5	-5.6	9	2 565
IE	40.9	39.8	39.2	38.1	36.9	36.3	37.0	35.3	33.7	34.5	33.8	32.5	34.2	-6.7	-2.0	24	20 374
EL	36.1	37.0	37.4	37.1	36.6	35.9	36.8	38.9	40.7	40.4	40.6	40.8	41.8	5.7	5.9	18	30 624
ES	50.1	50.3	48.9	48.5	46.7	46.8	48.5	48.2	47.9	46.4	45.4	44.8	45.6	-4.6	-1.2	16	177 634
FR	53.3	52.3	52.0	51.9	51.8	52.2	52.3	52.8	53.4	52.9	52.8	52.1	51.8	-1.4	-0.3	6	424 260
IT	45.5	47.6	47.7	49.0	47.9	47.6	48.7	49.5	49.2	49.6	50.5	48.7	49.0	3.5	1.4	12	325 550
CY	37.1	36.5	38.4	36.3	34.6	31.5	32.1	31.9	32.3	31.5	31.8	30.4	26.4	-10.7	-5.1	27	1 723
LV	52.0	51.6	49.7	48.5	50.7	51.7	51.1	51.7	51.3	51.1	48.4	48.2	48.0	-4.0	-3.7	15	3 087
LT	46.8	48.9	48.6	50.2	52.6	54.1	53.9	52.4	51.9	52.0	50.7	49.8	48.9	2.2	-5.2	13	4 159
LU	41.8	41.5	40.2	38.8	39.4	39.0	40.3	39.1	40.2	41.3	41.0	41.3	41.8	-0.1	2.8	19	5 568
HU	50.1	50.0	52.0	50.9	49.0	49.0	50.1	50.6	49.1	48.0	49.3	49.6	50.1	0.0	1.0	11	20 129
MT	33.9	34.8	35.4	34.9	34.5	34.5	35.3	32.4	32.8	31.8	30.4	30.2	27.0	-6.9	-7.5	26	510
NL	54.5	51.8	50.3	50.2	50.5	51.2	47.0	48.7	50.3	49.6	48.6	50.4	50.4	-4.1	-0.7	10	111 361
AT	57.2	55.6	55.7	55.3	56.0	55.6	53.8	55.2	55.7	55.1	55.4	55.8	55.2	-2.0	-0.4	2	62 896
PL	45.9	46.1	46.4	47.6	45.0	43.7	44.8	41.1	41.1	39.7	38.3	38.5	38.6	-7.3	-5.1	23	41 492
PT	41.6	40.9	40.8	40.3	40.1	41.1	42.2	41.9	42.5	43.5	43.3	42.6	42.9	1.4	1.9	17	25 745
RO	-	-	-	41.4	42.0	43.5	44.9	43.9	40.2	39.6	39.7	41.1	41.1	-	-2.5	20	14 953
SI	56.3	54.5	55.0	54.0	53.1	55.2	55.8	54.8	54.7	54.4	53.4	52.9	51.5	-4.9	-3.7	7	6 775
SK	38.2	41.9	44.4	44.5	43.8	44.1	45.5	45.1	43.5	41.9	39.8	39.2	39.5	1.3	-4.6	21	6 371
FI	57.1	57.0	53.4	52.4	51.7	50.2	53.0	52.9	52.9	52.3	52.7	52.6	52.0	-5.1	1.8	5	40 122
SE	62.1	62.5	61.8	62.5	61.4	59.8	62.5	62.7	62.7	61.7	59.7	59.3	58.6	-3.4	-1.2	1	93 694
UK	39.6	37.8	36.7	37.4	37.5	38.0	38.4	38.2	38.5	38.6	38.9	38.3	38.6	-0.9	0.6	22	287 783
NO	-	-	-	-	-	-	-	44.0	44.6	42.0	39.0	37.4	39.6	-	-		*49 028*

EU-27 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	-	-	-	-	50.1	50.1	50.7	51.0	51.2	50.4	49.8	48.9	48.7	-	-1.4		
arithmetic	-	-	-	-	47.4	47.3	47.8	47.5	47.4	46.7	45.9	45.4	45.2	-	-2.1		

EA-16 averages

weighted	54.0	53.4	53.1	52.9	52.1	52.2	52.9	53.3	53.3	52.6	52.0	51.0	50.6	-3.4	-1.5		
arithmetic	47.5	47.2	47.1	46.5	45.9	45.8	46.5	46.4	46.6	46.1	45.6	45.1	44.7	-3.0	-0.8		

EU-25 averages

weighted	52.6	51.9	51.1	51.0	50.2	50.1	50.8	51.0	51.2	50.4	49.9	49.0	48.8	-3.8	-1.4		
arithmetic	48.6	48.5	48.3	48.0	47.7	47.6	48.2	48.0	47.9	47.3	46.5	46.1	46.0	-2.7	-1.7		

Convergence indicators

St.dev/mean	15.6	15.0	14.6	14.9	15.2	15.7	15.7	16.4	16.2	16.1	16.0	16.8	17.4	1.7	1.6		
Max-min	28.2	27.8	26.4	27.6	26.9	28.3	30.4	30.8	30.4	30.2	29.3	29.1	32.2	4.0	3.9		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.2.1_G: Taxes on Labour as % of GDP: Employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	22.3	22.2	22.3	22.4	22.4	22.3	22.7	22.8	22.6	22.3	22.0	21.3	21.2	-1.1	-1.1	3	71 099
BG	-	-	-	-	13.4	13.5	12.1	11.3	12.4	12.2	11.6	10.0	10.3	-	-3.2	26	2 986
CZ	17.4	17.3	17.7	17.1	16.9	17.1	17.0	17.8	18.1	17.8	17.9	17.7	17.8	0.3	0.7	11	22 599
DK	21.1	21.2	21.4	21.0	21.8	21.7	22.1	21.2	20.9	20.3	20.0	20.0	20.4	-0.7	-1.3	5	46 220
DE	21.3	21.3	21.4	21.4	21.3	21.8	21.5	21.3	21.2	20.2	19.5	19.3	19.0	-2.2	-2.7	7	461 479
EE	20.2	18.8	18.2	18.6	18.3	17.3	16.8	16.7	16.4	15.9	15.1	15.2	16.4	-3.8	-0.8	13	2 508
IE	13.4	13.0	12.6	12.0	11.7	11.4	10.9	10.0	9.7	10.4	10.3	10.4	10.6	-2.8	-0.8	25	20 247
EL	9.8	10.2	10.6	11.1	11.2	11.5	11.3	12.2	12.3	11.7	11.8	11.7	12.3	2.5	0.8	21	28 033
ES	14.2	14.4	14.2	14.2	14.0	14.2	14.5	14.5	14.5	14.3	14.4	14.5	14.9	0.8	0.7	14	157 056
FR	21.8	22.0	22.0	22.1	22.5	22.3	22.2	22.1	22.2	22.1	22.3	22.2	21.8	0.0	-0.5	2	412 344
IT	16.4	18.0	18.8	18.6	18.3	17.9	18.0	18.1	18.2	18.0	18.3	18.3	18.9	2.5	1.0	9	290 288
CY	9.6	9.4	9.7	9.8	9.5	9.2	9.7	9.9	10.6	10.5	11.2	11.0	10.9	1.3	1.7	24	1 711
LV	17.2	15.9	15.9	16.3	16.1	15.2	14.5	14.6	14.5	14.5	13.9	14.6	14.6	-2.7	-0.6	16	3 075
LT	13.3	13.6	15.0	16.0	16.7	16.3	15.3	14.7	14.4	14.5	14.3	14.4	14.4	1.1	-1.9	17	4 089
LU	13.8	13.9	14.0	13.8	13.6	13.8	14.6	14.0	13.9	13.9	14.0	13.4	14.0	0.2	0.2	18	5 068
HU	20.0	19.6	19.7	19.2	18.4	18.0	18.4	18.8	18.1	17.7	18.0	18.0	19.0	-1.0	1.0	8	19 209
MT	8.5	8.3	9.1	8.4	8.8	9.0	10.0	9.5	9.5	9.6	9.4	9.3	8.6	0.1	-0.4	27	468
NL	17.7	17.0	16.4	16.9	17.4	17.5	15.6	15.9	16.2	16.1	15.7	17.0	16.9	-0.8	-0.6	12	95 992
AT	21.7	21.8	22.5	22.2	22.2	21.7	21.9	21.7	21.8	21.4	21.0	20.9	20.8	-0.9	-0.9	4	56 376
PL	14.7	14.9	15.0	15.0	14.9	13.5	13.6	12.7	12.5	11.8	11.9	12.2	12.5	-2.2	-1.0	20	38 520
PT	12.8	12.9	12.9	12.9	13.1	13.5	13.6	13.8	13.9	13.9	14.2	14.3	14.7	1.9	1.3	15	24 052
RO	-	-	-	11.9	13.0	13.2	12.9	12.3	11.1	10.7	11.0	11.7	11.9	-	-1.4	22	14 696
SI	21.5	20.1	19.7	19.7	19.5	19.9	20.1	19.9	19.9	19.8	19.8	19.4	18.8	-2.7	-1.1	10	6 480
SK	15.4	16.3	16.4	16.2	15.3	14.8	14.8	14.6	14.0	12.7	12.2	11.2	11.3	-4.1	-3.6	23	6 175
FI	21.9	22.6	21.1	21.0	20.8	20.8	21.0	20.9	20.5	20.0	20.4	20.1	19.7	-2.3	-1.1	6	35 330
SE	25.2	27.1	27.2	28.1	27.7	27.3	27.6	26.5	26.3	26.0	25.9	25.3	24.9	-0.3	-2.4	1	82 435
UK	13.6	12.8	12.6	13.3	13.4	13.8	13.8	13.2	13.2	13.4	13.9	14.0	13.9	0.3	0.1	19	284 008
NO	-	-	-	-	-	-	-	*17.9*	*17.8*	*17.2*	*16.0*	*15.6*	*16.3*	-	-		*46 307*

EU-27 averages																	
weighted	-	-	-	-	18.7	18.7	18.5	18.3	18.3	17.9	17.9	17.8	17.8	-	-0.9		
arithmetic	-	-	-	-	16.7	16.6	16.5	16.3	16.3	16.0	15.9	15.8	15.9	-	-0.7		

EA-16 averages																	
weighted	19.5	19.6	19.7	19.7	19.6	19.6	19.4	19.3	19.3	18.8	18.7	18.6	18.6	-0.8	-1.0		
arithmetic	16.4	16.5	16.5	16.4	16.3	16.3	16.4	16.3	16.3	16.1	16.0	15.9	15.9	-0.2	-0.2		

EU-25 averages																	
weighted	18.8	18.9	18.8	18.8	18.8	18.7	18.6	18.3	18.3	18.0	17.9	17.9	17.8	-1.0	-0.9		
arithmetic	17.0	17.0	17.1	17.1	17.0	16.9	16.9	16.7	16.6	16.4	16.3	16.2	16.3	-0.7	-0.5		

Convergence indicators																	
St.dev/mean	24.3	24.8	24.4	24.8	24.3	24.0	24.6	24.9	24.5	24.4	24.3	24.1	23.6	-0.7	-0.4		
Max-min	16.7	18.8	18.1	19.7	19.0	18.3	17.9	17.1	16.8	16.4	16.5	16.0	16.3	-0.4	-2.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and Customs Union

eurostat EUROPEAN COMMISSION

Table C.2.1_T: Taxes on Labour as % of Total Taxation: Employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	51.0	49.9	49.7	49.2	49.2	49.3	50.2	50.4	50.3	49.6	48.9	47.9	48.3	-2.7	-1.0	6	71 099
BG	-	-	-	-	43.8	41.5	39.1	38.2	38.6	37.0	34.2	30.0	30.2	-	-11.3	25	2 986
CZ	48.2	49.9	50.6	51.4	49.6	50.5	50.1	51.1	50.7	47.6	48.3	48.3	48.2	0.0	-2.3	8	22 599
DK	43.3	43.2	43.8	42.7	43.6	44.0	45.6	44.3	43.5	41.3	39.3	40.3	41.9	-1.4	-2.1	15	46 220
DE	53.5	52.3	52.7	52.2	51.0	52.0	53.8	53.8	53.4	52.0	50.5	49.2	48.2	-5.3	-3.8	7	461 479
EE	55.6	54.8	53.0	54.4	55.9	55.2	55.0	53.8	53.2	52.0	48.8	48.6	49.7	-6.0	-5.5	3	2 508
IE	40.5	39.3	38.8	37.7	36.7	36.0	36.8	35.1	33.4	34.3	33.6	32.3	34.0	-6.4	-2.0	24	20 247
EL	33.7	34.6	34.8	34.3	33.7	33.2	34.0	36.2	38.0	37.6	37.5	37.5	38.3	4.6	5.1	19	28 033
ES	43.3	43.7	42.9	42.9	41.7	41.9	43.3	42.8	42.7	41.3	40.3	39.8	40.3	-3.0	-1.6	17	157 056
FR	51.1	50.1	49.9	50.3	50.2	50.5	50.7	51.2	51.9	51.2	51.1	50.6	50.4	-0.7	-0.1	2	412 344
IT	40.9	43.0	43.0	43.9	43.1	42.8	43.5	44.4	44.1	44.3	45.1	43.5	43.7	2.8	0.9	13	290 288
CY	36.1	35.7	37.5	35.4	33.8	30.8	31.3	31.6	32.0	31.3	31.6	30.1	26.2	-9.8	-4.5	26	1 711
LV	52.0	51.6	49.7	48.5	50.4	51.4	50.8	51.4	51.0	50.8	48.0	47.9	47.8	-4.1	-3.6	10	3 075
LT	46.7	48.8	48.5	50.1	52.5	54.0	53.5	51.9	51.3	51.4	50.1	49.1	48.1	1.5	-5.9	9	4 089
LU	37.1	37.0	35.7	35.0	35.5	35.2	36.8	35.7	36.4	37.5	37.2	37.5	38.0	0.9	2.8	22	5 068
HU	48.1	48.4	50.5	49.3	47.1	46.8	48.0	49.5	48.0	47.0	48.0	48.3	47.8	-0.4	0.9	11	19 209
MT	31.7	32.7	33.2	32.7	32.1	32.0	32.8	30.1	30.3	29.3	27.9	27.6	24.8	-7.0	-7.2	27	468
NL	44.0	42.2	41.3	42.8	43.2	43.9	40.6	42.1	43.4	42.8	41.8	43.5	43.5	-0.5	-0.4	14	95 992
AT	52.4	50.7	50.6	50.0	50.5	50.2	48.3	49.4	49.7	49.3	49.7	50.0	49.5	-3.0	-0.8	4	56 376
PL	39.5	39.9	41.1	42.2	42.6	41.4	42.3	38.8	38.8	37.6	36.2	36.0	35.8	-3.7	-5.6	23	38 520
PT	39.9	39.3	39.2	38.7	38.4	39.3	40.2	39.8	40.0	40.8	40.5	39.8	40.1	0.2	0.9	18	24 052
RO	-	-	-	41.4	41.6	43.5	44.8	43.8	39.9	39.2	39.3	40.8	40.3	-	-3.1	16	14 696
SI	54.8	52.7	53.2	52.0	51.0	53.2	53.4	52.4	52.1	51.8	51.1	50.5	49.2	-5.6	-4.0	5	6 480
SK	38.1	41.3	44.1	44.0	43.1	43.4	44.5	43.8	42.3	40.1	38.9	38.0	38.3	0.2	-5.2	20	6 175
FI	47.9	48.1	45.6	45.6	45.3	44.0	47.0	46.7	46.7	46.0	46.4	46.2	45.8	-2.2	1.7	12	35 330
SE	52.6	53.8	53.5	54.5	53.5	52.7	55.2	55.4	54.4	53.4	52.2	51.7	51.6	-1.0	-1.1	1	82 435
UK	39.1	37.3	36.2	37.0	37.0	37.6	37.9	37.7	38.0	38.1	38.4	37.8	38.1	-1.0	0.5	21	284 008
NO	-	-	-	-	-	-	-	*41.7*	*42.2*	*39.7*	*36.8*	*35.4*	*37.4*	-	-		*46 307*

EU-27 averages

weighted	-	-	-	-	45.9	46.0	46.7	46.8	46.9	46.1	45.6	44.8	44.7	-	-1.4		
arithmetic	-	-	-	-	44.3	44.3	44.8	44.5	44.2	43.5	42.8	42.3	42.2	-	-2.2		

EA-16 averages

weighted	48.9	48.2	47.9	48.0	47.3	47.6	48.2	48.5	48.5	47.7	47.2	46.3	46.0	-2.8	-1.6		
arithmetic	43.5	43.3	43.3	42.9	42.4	42.4	43.0	42.8	42.9	42.4	42.0	41.5	41.2	-2.5	-0.9		

EU-25 averages

weighted	47.6	46.9	46.4	46.5	45.9	46.1	46.7	46.8	46.9	46.1	45.6	44.8	44.7	-2.9	-1.3		
arithmetic	44.8	44.8	44.8	44.7	44.4	44.5	45.0	44.8	44.6	43.9	43.3	42.9	42.7	-2.1	-1.7		

Convergence indicators

St.dev/mean	14.7	14.2	14.0	14.2	14.6	15.5	15.2	15.6	15.2	15.1	15.2	16.0	16.6	1.9	1.1		
Max-min	23.9	22.0	20.3	21.8	23.9	24.4	23.9	25.3	24.0	24.1	24.3	24.1	26.8	2.9	2.4		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.2.1.1_G: Taxes on Labour as % of GDP: Employed paid by employers

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	8.6	8.6	8.6	8.7	8.7	8.4	8.5	8.7	8.7	8.5	8.3	8.2	8.3	-0.4	-0.1	10	27 707
BG	-	-	-	-	8.9	8.4	7.5	6.8	7.7	7.6	7.0	5.6	5.5	-	-3.0	19	1 576
CZ	9.9	10.0	10.2	9.9	9.8	9.9	9.9	10.4	10.5	10.3	10.3	10.3	10.3	0.4	0.4	5	13 101
DK	0.5	0.5	0.5	0.7	0.6	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.1	0.1	27	1 187
DE	7.5	7.6	7.6	7.6	7.5	7.5	7.4	7.3	7.4	7.2	7.0	6.8	6.6	-0.9	-0.9	13	158 960
EE	12.1	11.5	11.2	11.1	11.0	10.8	10.6	10.6	10.2	10.0	9.9	10.0	10.7	-1.4	-0.1	4	1 634
IE	2.9	2.6	2.6	2.6	2.6	2.7	2.8	2.7	2.7	2.7	2.7	2.9	3.0	0.1	0.3	25	5 765
EL	4.3	4.5	4.5	4.6	4.6	4.9	4.9	5.5	5.4	5.1	5.0	5.0	5.4	1.1	0.5	20	12 324
ES	8.2	8.4	8.4	8.4	8.5	8.7	8.8	8.8	8.9	8.8	8.8	8.8	8.9	0.7	0.2	8	93 369
FR	12.5	12.5	12.5	12.2	12.4	12.1	12.1	12.1	12.2	12.1	12.2	12.3	12.2	-0.3	0.1	2	231 237
IT	8.7	10.2	10.8	10.6	10.0	10.0	10.1	10.2	10.4	10.3	10.5	10.5	10.8	2.2	0.8	3	166 224
CY	4.4	4.7	4.8	4.8	4.6	4.6	4.7	4.7	5.5	6.2	6.7	6.4	6.1	1.7	1.6	18	958
LV	11.6	9.9	8.0	8.2	8.1	7.4	6.8	6.9	6.5	6.3	6.1	6.4	6.3	-5.3	-1.1	15	1 332
LT	7.1	7.6	8.1	8.7	8.8	8.4	8.0	7.8	7.7	7.6	7.3	7.6	7.7	0.6	-0.7	11	2 192
LU	4.5	4.5	4.5	4.6	4.4	4.4	4.8	4.8	4.7	4.7	4.6	4.3	4.4	-0.2	0.0	23	1 581
HU	12.3	11.7	12.0	11.8	10.7	10.5	10.3	10.2	9.9	9.6	9.9	9.7	9.9	-2.4	-0.6	6	9 999
MT	3.0	3.1	3.3	3.0	2.9	2.8	3.1	2.9	2.9	2.9	2.9	2.8	2.6	-0.4	-0.2	26	144
NL	2.0	2.0	1.8	4.5	4.5	4.5	4.5	4.5	4.4	4.4	4.1	4.7	4.6	2.6	0.1	22	26 269
AT	10.0	10.0	10.1	9.9	9.9	9.9	9.7	9.7	9.5	9.6	9.4	9.3	9.2	-0.8	-0.5	7	24 860
PL	5.9	5.9	6.1	6.1	5.9	5.7	5.7	5.4	5.2	4.9	4.9	4.8	4.8	-1.0	-0.8	21	14 945
PT	6.3	6.3	6.5	6.6	6.5	6.7	6.7	6.9	6.9	7.1	7.3	7.4	7.6	1.4	1.0	12	12 447
RO	-	-	-	6.9	7.9	8.1	7.2	6.5	6.2	5.9	6.4	6.3	6.3	-	-1.9	17	7 744
SI	8.0	6.8	6.5	6.6	6.7	6.9	7.1	7.1	7.1	7.1	7.3	6.9	6.5	-1.6	-0.5	14	2 230
SK	9.6	9.9	9.8	9.7	8.9	9.1	8.9	8.9	8.4	7.6	7.0	6.3	6.3	-3.3	-2.9	16	3 452
FI	9.9	9.6	9.1	9.2	9.2	8.8	8.9	8.9	8.9	8.8	9.0	8.9	8.8	-1.1	0.0	9	15 722
SE	12.0	12.9	12.5	12.9	12.7	12.9	13.4	13.2	13.0	12.7	12.6	12.4	12.4	0.5	-0.4	1	41 113
UK	3.3	3.3	3.3	3.3	3.4	3.5	3.5	3.3	3.5	3.6	3.7	3.7	3.7	0.4	0.2	24	75 363
NO	-	-	-	-	-	-	-	*6.0*	*5.9*	*5.7*	*5.4*	*5.4*	*5.5*	-	-		*15 750*
EU-27 averages																	
weighted	-	-	-	-	7.9	7.8	7.8	7.8	7.9	7.8	7.8	7.7	7.7	-	-0.1		
arithmetic	-	-	-	-	7.4	7.3	7.3	7.2	7.2	7.1	7.1	7.0	7.0	-	-0.3		
EA-16 averages																	
weighted	8.5	8.8	9.0	9.0	8.9	8.8	8.8	8.8	8.9	8.8	8.7	8.7	8.7	0.2	-0.1		
arithmetic	6.9	7.0	7.0	7.1	7.0	7.0	7.1	7.1	7.1	7.1	7.0	7.0	7.0	0.3	0.2		
EU-25 averages																	
weighted	7.8	8.0	8.0	8.0	7.9	7.8	7.8	7.8	7.9	7.8	7.8	7.8	7.7	-0.1	0.0		
arithmetic	7.4	7.4	7.3	7.4	7.3	7.3	7.3	7.3	7.2	7.1	7.1	7.1	7.1	-0.3	-0.1		
Convergence indicators																	
St.dev/mean	45.6	43.7	43.4	40.5	39.5	39.3	38.7	39.2	38.0	37.6	37.9	37.8	38.6	-7.0	-0.8		
Max-min	12.1	12.4	12.0	12.2	12.1	12.4	12.8	12.7	12.5	12.2	12.1	11.9	11.9	-0.2	-0.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union

eurostat
EUROPEAN COMMISSION

Table C.2.1.1_T: Taxes on Labour as % of Total Taxation: Employed paid by employers

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	19.7	19.4	19.2	19.0	19.1	18.6	18.8	19.2	19.3	18.8	18.5	18.5	18.8	-0.9	0.3	15	27 707
BG	-	-	-	-	29.2	25.9	24.4	23.1	23.9	23.1	20.6	16.8	15.9	-	-10.0	19	1 576
CZ	27.3	28.7	29.2	29.6	28.9	29.3	29.2	29.8	29.4	27.5	27.9	28.1	27.9	0.6	-1.4	3	13 101
DK	1.0	0.9	1.1	1.3	1.1	0.9	1.2	1.1	1.0	1.0	1.0	1.0	1.1	0.1	0.2	27	1 187
DE	18.8	18.6	18.8	18.5	18.0	17.8	18.5	18.5	18.6	18.5	18.0	17.3	16.6	-2.2	-1.2	18	158 960
EE	33.3	33.4	32.6	32.4	33.5	34.7	34.8	34.0	33.1	32.5	32.2	32.0	32.4	-0.9	-2.3	1	1 634
IE	8.7	8.0	7.9	8.0	8.1	8.5	9.6	9.5	9.2	8.9	8.9	9.1	9.7	1.0	1.2	25	5 765
EL	14.6	15.2	14.8	14.2	13.9	14.1	14.7	16.3	16.8	16.4	16.0	16.0	16.8	2.2	2.7	17	12 324
ES	25.1	25.4	25.4	25.6	25.5	25.6	26.4	26.0	26.1	25.4	24.7	24.2	24.0	-1.1	-1.6	8	93 369
FR	29.3	28.4	28.3	27.8	27.6	27.5	27.5	28.1	28.5	28.1	27.9	27.9	28.2	-1.1	0.7	2	231 237
IT	21.6	24.4	24.8	24.9	23.5	24.0	24.4	25.0	25.2	25.4	26.0	25.0	25.0	3.4	1.1	6	166 224
CY	16.6	18.0	18.8	17.3	16.5	15.2	15.2	14.9	16.7	18.5	18.8	17.5	14.7	-1.9	-0.5	20	958
LV	35.1	32.2	25.0	24.3	25.2	25.1	23.9	24.3	22.8	22.3	21.0	20.9	20.7	-14.4	-4.4	13	1 332
LT	25.0	27.1	26.2	27.2	27.7	28.1	28.0	27.5	27.4	26.8	25.7	25.7	25.8	0.7	-2.3	4	2 192
LU	12.2	12.0	11.5	11.8	11.4	11.2	12.0	12.2	12.4	12.6	12.1	12.0	11.9	-0.4	0.6	23	1 581
HU	29.5	28.9	30.7	30.3	27.4	27.1	26.8	26.9	26.2	25.6	26.5	26.0	24.9	-4.6	-2.3	7	9 999
MT	11.2	12.2	12.0	11.7	10.6	10.0	10.3	9.3	9.3	8.9	8.5	8.2	7.6	-3.6	-2.3	26	144
NL	5.0	4.9	4.5	11.5	11.2	11.4	11.6	11.8	11.8	11.7	11.0	12.0	11.9	6.9	0.5	22	26 269
AT	24.2	23.4	22.8	22.4	22.5	22.5	21.4	21.7	21.9	21.7	22.2	22.2	21.8	-2.4	-0.7	9	24 860
PL	15.8	16.0	16.8	17.4	17.0	17.4	17.8	16.4	16.1	15.7	15.0	14.3	13.9	-1.9	-3.5	21	14 945
PT	19.5	19.3	19.7	19.7	19.1	19.5	19.8	20.0	19.9	20.9	20.9	20.6	20.8	1.2	1.3	12	12 447
RO	-	-	-	24.1	25.2	26.7	24.9	23.0	22.3	21.7	22.9	22.0	21.3	-	-5.5	11	7 744
SI	20.5	17.9	17.7	17.6	17.5	18.5	18.8	18.6	18.7	18.6	18.9	18.0	16.9	-3.6	-1.6	16	2 230
SK	23.7	25.1	26.2	26.3	25.2	26.8	26.7	26.7	25.4	24.1	22.2	21.4	21.4	-2.3	-5.4	10	3 452
FI	21.6	20.5	19.7	19.9	20.2	18.5	20.1	20.0	20.1	20.3	20.4	20.4	20.4	-1.2	1.8	14	15 722
SE	24.9	25.6	24.6	24.9	24.5	24.8	26.8	27.5	26.9	26.1	25.4	25.3	25.7	0.8	0.9	5	41 113
UK	9.5	9.5	9.4	9.1	9.3	9.5	9.6	9.5	10.1	10.3	10.3	10.0	10.1	0.6	0.6	24	75 363
NO	-	-	-	-	-	-	-	13.8	13.9	13.2	12.4	12.2	12.7	-	-		*15 750*

EU-27 averages																	
weighted	-	-	-	-	19.3	19.2	19.6	19.9	20.2	20.1	19.8	19.5	19.4	-	0.2		
arithmetic	-	-	-	-	20.0	20.0	20.1	20.0	20.0	19.7	19.4	19.0	18.7	-	-1.2		

EA-16 averages																	
weighted	21.5	21.7	21.8	21.9	21.4	21.4	21.8	22.1	22.4	22.3	22.1	21.7	21.6	0.1	0.2		
arithmetic	18.3	18.3	18.3	18.5	18.1	18.1	18.5	18.6	18.7	18.7	18.4	18.1	17.9	-0.2	0.1		

EU-25 averages																	
weighted	19.8	19.9	19.7	19.8	19.3	19.2	19.6	19.9	20.2	20.1	19.8	19.5	19.4	-0.3	0.2		
arithmetic	19.8	19.8	19.5	19.7	19.4	19.5	19.7	19.8	19.7	19.5	19.2	19.0	18.8	-1.0	-0.7		

Convergence indicators																	
St.dev/mean	43.5	42.7	41.9	39.2	40.4	41.3	39.3	38.7	36.9	35.9	36.4	36.6	37.0	-6.5	-4.3		
Max-min	34.1	32.5	31.5	31.1	32.4	33.7	33.6	32.9	32.0	31.5	31.2	31.0	31.3	-2.8	-2.4		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.2.1.2_G: Taxes on Labour as % of GDP: Employed paid by employees

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1]		Ranking	Revenue[2]
														1995 to 2007	2000 to 2007	2007	2007
BE	13.7	13.6	13.7	13.7	13.7	13.9	14.2	14.1	13.9	13.9	13.7	13.1	13.0	-0.8	-0.9	2	43 392
BG	-	-	-	-	4.5	5.1	4.6	4.5	4.7	4.6	4.6	4.4	4.9	-	-0.2	26	1 410
CZ	7.5	7.4	7.5	7.3	7.1	7.2	7.1	7.4	7.6	7.5	7.6	7.4	7.5	-0.1	0.3	17	9 499
DK	20.7	20.8	20.9	20.4	21.3	21.3	21.5	20.7	20.4	19.8	19.5	19.5	19.9	-0.8	-1.4	1	45 032
DE	13.8	13.7	13.8	13.8	13.8	14.3	14.1	14.0	13.8	13.0	12.6	12.5	12.5	-1.3	-1.8	3	302 519
EE	8.1	7.4	7.0	7.5	7.3	6.4	6.2	6.2	6.2	6.0	5.1	5.2	5.7	-2.4	-0.7	23	873
IE	10.5	10.4	10.0	9.4	9.1	8.7	8.1	7.3	7.0	7.7	7.6	7.4	7.6	-2.9	-1.1	16	14 482
EL	5.6	5.7	6.1	6.5	6.6	6.6	6.4	6.7	6.8	6.6	6.8	6.7	6.9	1.3	0.3	19	15 709
ES	6.0	6.1	5.8	5.7	5.5	5.5	5.7	5.7	5.6	5.5	5.6	5.7	6.1	0.1	0.5	21	63 687
FR	9.3	9.5	9.5	9.9	10.1	10.1	10.1	10.0	10.0	10.0	10.1	9.9	9.6	0.3	-0.6	11	181 107
IT	7.7	7.8	8.0	8.1	8.3	7.9	7.9	7.9	7.8	7.7	7.7	7.8	8.1	0.3	0.2	14	124 064
CY	5.2	4.7	4.8	5.0	4.8	4.7	5.0	5.2	5.1	4.3	4.5	4.6	4.8	-0.4	0.1	27	753
LV	5.6	6.0	7.9	8.2	8.1	7.8	7.7	7.7	8.0	8.1	7.8	8.2	8.3	2.7	0.5	13	1 742
LT	6.2	6.1	6.9	7.3	7.9	7.8	7.3	6.9	6.7	7.0	6.9	6.9	6.7	0.5	-1.1	20	1 898
LU	9.2	9.4	9.5	9.2	9.2	9.4	9.8	9.2	9.2	9.2	9.4	9.2	9.6	0.4	0.2	10	3 487
HU	7.8	7.9	7.7	7.4	7.7	7.6	8.1	8.6	8.2	8.1	8.1	8.3	9.1	1.3	1.5	12	9 211
MT	5.5	5.2	5.8	5.4	5.9	6.2	6.8	6.6	6.6	6.7	6.6	6.5	5.9	0.5	-0.3	22	324
NL	15.7	15.0	14.6	12.3	12.9	13.0	11.1	11.4	11.8	11.7	11.6	12.3	12.3	-3.4	-0.7	6	69 723
AT	11.7	11.7	12.3	12.2	12.3	12.0	12.2	12.2	12.2	11.9	11.6	11.6	11.6	0.0	-0.4	7	31 516
PL	8.8	8.9	8.8	8.8	8.9	7.8	7.9	7.3	7.3	6.9	6.9	7.3	7.6	-1.1	-0.2	15	23 575
PT	6.5	6.6	6.4	6.3	6.6	6.8	6.9	6.9	7.0	6.8	6.9	6.9	7.1	0.6	0.3	18	11 606
RO	-	-	-	5.0	5.1	5.1	5.8	5.8	4.9	4.8	4.6	5.4	5.6	-	0.5	24	6 951
SI	13.4	13.3	13.1	13.0	12.8	13.0	13.0	12.8	12.7	12.7	12.5	12.5	12.3	-1.1	-0.7	5	4 250
SK	5.8	6.4	6.7	6.5	6.3	5.7	5.9	5.7	5.6	5.1	5.2	4.9	5.0	-0.8	-0.7	25	2 723
FI	12.0	13.0	12.0	11.8	11.5	12.0	12.0	11.9	11.7	11.2	11.4	11.2	10.9	-1.1	-1.1	8	19 608
SE	13.3	14.2	14.7	15.2	15.0	14.4	14.2	13.4	13.3	13.3	13.3	12.9	12.5	-0.8	-1.9	4	41 322
UK	10.3	9.6	9.4	10.0	10.0	10.3	10.3	9.8	9.7	9.8	10.2	10.2	10.2	-0.1	-0.1	9	208 645
NO	-	-	-	-	-	-	-	12.0	11.9	11.5	10.6	10.2	10.8	-	-		*30 557*

EU-27 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	-	-	-	-	10.8	10.9	10.7	10.5	10.4	10.1	10.1	10.1	10.0	-	-0.8		
arithmetic	-	-	-	-	9.3	9.3	9.3	9.1	9.0	8.9	8.8	8.8	8.9	-	-0.3		

EA-16 averages

weighted	10.9	10.8	10.8	10.7	10.8	10.8	10.6	10.5	10.4	10.0	9.9	9.9	9.9	-1.0	-0.9		
arithmetic	9.5	9.5	9.5	9.3	9.3	9.4	9.3	9.2	9.2	9.0	9.0	8.9	9.0	-0.5	-0.4		

EU-25 averages

weighted	11.0	10.9	10.8	10.8	10.9	10.9	10.8	10.5	10.4	10.2	10.1	10.1	10.1	-0.9	-0.8		
arithmetic	9.6	9.6	9.7	9.6	9.7	9.6	9.6	9.4	9.4	9.2	9.2	9.2	9.2	-0.4	-0.4		

Convergence indicators

St.dev/mean	35.4	36.2	35.4	34.4	35.4	35.7	35.7	35.1	35.3	35.6	35.2	34.8	34.1	-1.3	-1.6		
Max-min	15.5	16.1	16.1	15.4	16.8	16.6	17.0	16.2	15.7	15.5	15.0	15.1	15.1	-0.4	-1.5		

1) In percentage points 2) In millions of euro
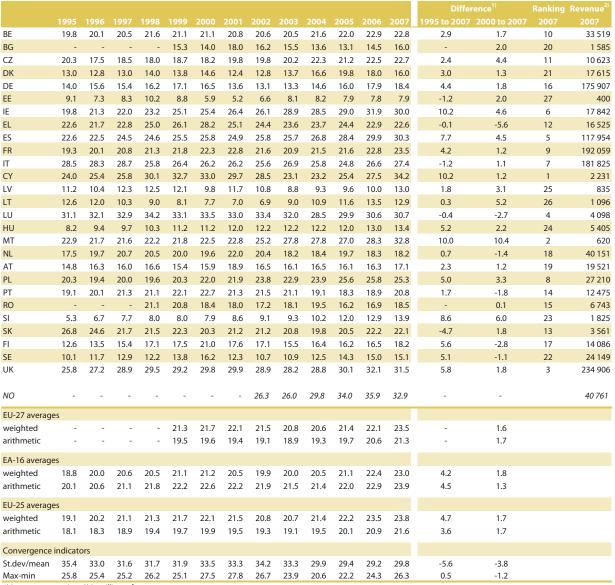See explanatory notes in Annex B
Source: Commission services

Table C.2.1.2_T: Taxes on Labour as % of Total Taxation: Employed paid by employees

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	31.3	30.6	30.6	30.2	30.0	30.7	31.4	31.2	31.0	30.8	30.5	29.4	29.5	-1.8	-1.3	5	43 392
BG	-	-	-	-	14.6	15.6	14.7	15.0	14.7	13.9	13.6	13.2	14.3	-	-1.3	26	1 410
CZ	20.8	21.2	21.4	21.8	20.8	21.2	20.9	21.3	21.3	20.1	20.5	20.2	20.3	-0.6	-0.9	18	9 499
DK	42.3	42.3	42.7	41.4	42.4	43.1	44.5	43.2	42.5	40.3	38.3	39.3	40.8	-1.5	-2.2	1	45 032
DE	34.7	33.7	33.9	33.7	33.0	34.2	35.3	35.3	34.7	33.5	32.5	31.9	31.6	-3.1	-2.5	3	302 519
EE	22.3	21.4	20.4	22.0	22.4	20.5	20.2	19.9	20.1	19.4	16.6	16.6	17.3	-5.0	-3.2	22	873
IE	31.8	31.4	30.9	29.7	28.6	27.5	27.2	25.5	24.2	25.3	24.7	23.1	24.3	-7.4	-3.2	12	14 482
EL	19.1	19.3	20.0	20.0	19.8	19.0	19.3	19.9	21.1	21.2	21.5	21.4	21.5	2.3	2.4	17	15 709
ES	18.2	18.3	17.5	17.3	16.2	16.3	17.0	16.8	16.6	15.9	15.7	15.6	16.3	-1.9	0.0	25	63 687
FR	21.8	21.7	21.6	22.5	22.6	23.0	23.1	23.1	23.4	23.1	23.2	22.6	22.1	0.4	-0.8	15	181 107
IT	19.3	18.6	18.2	19.0	19.5	18.8	19.2	19.4	18.9	18.9	19.1	18.5	18.7	-0.6	-0.2	21	124 064
CY	19.5	17.7	18.7	18.1	17.3	15.6	16.1	16.7	15.4	12.8	12.7	12.7	11.6	-8.0	-4.0	27	753
LV	16.9	19.5	24.7	24.2	25.2	26.3	26.9	27.1	28.2	28.5	26.9	26.9	27.1	10.2	0.8	8	1 742
LT	21.6	21.7	22.2	23.0	24.8	25.9	25.5	24.4	23.9	24.6	24.3	23.4	22.3	0.7	-3.6	14	1 898
LU	24.9	25.0	24.2	23.2	24.1	24.0	24.8	23.5	24.0	24.9	25.1	25.6	26.2	1.3	2.1	9	3 487
HU	18.7	19.6	19.8	19.0	19.7	19.7	21.1	22.6	21.8	21.4	21.5	22.3	22.9	4.2	3.2	13	9 211
MT	20.5	20.6	21.2	21.0	21.5	22.0	22.5	20.8	21.0	20.4	19.4	19.4	17.2	-3.4	-4.9	23	324
NL	39.0	37.3	36.8	31.2	32.0	32.5	29.0	30.3	31.6	31.1	30.8	31.5	31.6	-7.5	-0.9	4	69 723
AT	28.2	27.3	27.8	27.6	28.0	27.8	27.0	27.7	27.9	27.6	27.5	27.8	27.7	-0.6	-0.1	7	31 516
PL	23.7	23.9	24.2	24.9	25.6	24.0	24.6	22.5	22.7	21.9	21.1	21.7	21.9	-1.7	-2.1	16	23 575
PT	20.4	20.0	19.5	19.0	19.3	19.8	20.4	19.8	20.1	19.9	19.6	19.2	19.4	-1.0	-0.4	19	11 606
RO	-	-	-	17.3	16.4	16.8	19.9	20.7	17.6	17.5	16.4	18.8	19.1	-	2.3	20	6 951
SI	34.3	34.9	35.5	34.4	33.5	34.7	34.6	33.8	33.4	33.2	32.2	32.5	32.3	-2.0	-2.4	2	4 250
SK	14.4	16.3	17.8	17.6	17.9	16.6	17.8	17.1	17.0	16.1	16.7	16.6	16.9	2.5	0.3	24	2 723
FI	26.3	27.6	25.9	25.6	25.1	25.5	27.0	26.8	26.6	25.8	25.9	25.8	25.4	-1.0	-0.1	11	19 608
SE	27.7	28.2	28.9	29.6	29.0	27.8	28.4	27.9	27.5	27.2	26.8	26.4	25.9	-1.8	-2.0	10	41 322
UK	29.6	27.8	26.8	27.9	27.7	28.1	28.3	28.2	27.9	27.8	28.2	27.8	28.0	-1.6	-0.1	6	208 645
NO	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*27.8*	*28.2*	*26.5*	*24.4*	*23.2*	*24.7*	*-*	*-*		*30 557*
EU-27 averages																	
weighted	-	-	-	-	26.6	26.8	27.0	26.9	26.6	26.0	25.7	25.3	25.2	-	-1.6		
arithmetic	-	-	-	-	24.3	24.3	24.7	24.5	24.3	23.8	23.4	23.3	23.4	-	-0.9		
EA-16 averages																	
weighted	27.4	26.5	26.2	26.1	25.9	26.2	26.4	26.4	26.1	25.5	25.1	24.6	24.5	-2.9	-1.7		
arithmetic	25.2	25.0	25.0	24.4	24.3	24.3	24.5	24.2	24.2	23.8	23.6	23.4	23.3	-2.3	-1.1		
EU-25 averages																	
weighted	27.9	27.0	26.6	26.7	26.6	26.9	27.1	27.0	26.7	26.1	25.8	25.4	25.3	-2.6	-1.6		
arithmetic	25.1	25.0	25.3	25.0	25.0	25.0	25.3	25.0	24.9	24.5	24.1	23.9	23.9	-1.1	-1.0		
Convergence indicators																	
St.dev/mean	25.9	25.4	25.2	23.2	24.2	25.2	24.6	24.0	24.6	25.1	24.6	25.1	25.7	-0.2	0.5		
Max-min	28.0	26.0	25.2	24.1	27.8	27.5	29.8	28.2	27.8	27.5	25.6	26.6	29.3	1.3	1.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.2.2_G: Taxes on Labour as % of GDP: Non-employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.0	2.1	2.1	2.1	2.0	2.0	2.1	2.1	2.1	1.8	1.8	1.7	1.7	-0.3	-0.3	9	5 711
BG	-	-	-	-	0.3	0.6	0.6	0.5	0.5	0.6	0.6	0.5	0.5	-	-0.1	18	142
CZ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	27	35
DK	6.1	6.0	5.5	5.2	5.1	4.9	4.8	4.9	5.1	4.9	4.8	4.5	4.4	-1.7	-0.5	1	9 981
DE	2.6	2.9	2.9	2.8	2.8	2.6	2.6	2.7	2.8	2.8	2.9	2.7	2.5	-0.1	-0.1	5	61 086
EE	0.2	0.2	0.2	0.2	0.4	0.4	0.3	0.4	0.3	0.5	0.5	0.4	0.4	0.1	0.0	19	57
IE	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.1	0.0	25	127
EL	0.7	0.7	0.8	0.9	1.0	0.9	0.9	0.9	0.9	0.9	1.0	1.0	1.1	0.4	0.2	11	2 591
ES	2.2	2.2	2.0	1.8	1.7	1.7	1.7	1.8	1.8	1.8	1.8	1.8	2.0	-0.3	0.3	8	20 578
FR	0.9	1.0	0.9	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	-0.3	-0.1	17	11 916
IT	1.9	1.9	2.0	2.2	2.0	2.0	2.1	2.1	2.1	2.1	2.2	2.2	2.3	0.4	0.3	7	35 262
CY	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	-0.2	-0.1	24	12
LV	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	26	12
LT	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	21	70
LU	1.8	1.7	1.8	1.5	1.5	1.5	1.4	1.3	1.4	1.4	1.4	1.3	1.4	-0.4	-0.1	10	501
HU	0.8	0.7	0.6	0.6	0.8	0.8	0.8	0.4	0.4	0.4	0.5	0.5	0.9	0.1	0.1	14	919
MT	0.6	0.5	0.6	0.6	0.7	0.7	0.8	0.7	0.8	0.8	0.8	0.9	0.8	0.2	0.1	16	42
NL	4.2	3.8	3.6	2.9	3.0	2.9	2.4	2.5	2.6	2.6	2.6	2.7	2.7	-1.5	-0.2	3	15 369
AT	2.0	2.1	2.3	2.3	2.4	2.3	2.5	2.5	2.6	2.5	2.4	2.4	2.4	0.4	0.1	6	6 520
PL	2.4	2.3	1.9	1.9	0.8	0.7	0.8	0.7	0.7	0.7	0.7	0.8	1.0	-1.4	0.2	13	2 971
PT	0.5	0.6	0.5	0.5	0.6	0.6	0.7	0.7	0.9	0.9	1.0	1.0	1.0	0.5	0.4	12	1 692
RO	-	-	-	0.0	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.2	-	0.2	22	257
SI	0.6	0.7	0.7	0.8	0.8	0.7	0.9	0.9	1.0	1.0	0.9	0.9	0.9	0.3	0.1	15	294
SK	0.0	0.2	0.1	0.2	0.2	0.2	0.3	0.4	0.4	0.5	0.3	0.4	0.4	0.3	0.1	20	196
FI	4.2	4.2	3.6	3.2	2.9	2.9	2.7	2.8	2.7	2.7	2.8	2.8	2.7	-1.5	-0.2	4	4 792
SE	4.5	4.4	4.2	4.1	4.1	3.7	3.6	3.5	4.0	4.0	3.7	3.7	3.4	-1.1	-0.3	2	11 259
UK	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0	23	3 775
NO	-	-	-	-	-	-	-	*1.0*	*1.0*	*1.0*	*0.9*	*0.9*	*1.0*	-	-		*2 720*

EU-27 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	-	-	-	-	1.7	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.6	-	-0.1		
arithmetic	-	-	-	-	1.3	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.3	-	0.0		

EA-16 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007				
weighted	2.1	2.1	2.1	2.0	2.0	1.9	1.9	1.9	1.9	1.9	1.9	1.9	1.9	-0.2	0.0		
arithmetic	1.5	1.6	1.5	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	1.4	-0.2	0.0		

EU-25 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007				
weighted	2.0	2.0	1.9	1.8	1.7	1.6	1.6	1.6	1.7	1.7	1.7	1.6	1.6	-0.3	0.0		
arithmetic	1.6	1.5	1.5	1.4	1.4	1.3	1.3	1.3	1.4	1.3	1.3	1.3	1.3	-0.2	0.0		

Convergence indicators

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007				
St.dev/mean	86.2	81.9	79.2	78.7	78.3	78.3	76.5	77.0	78.7	77.5	75.5	75.1	73.6	-12.6	-4.6		
Max-min	6.1	6.0	5.4	5.2	5.1	4.9	4.8	4.8	5.0	4.9	4.8	4.5	4.4	-1.8	-0.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union
eurostat
EUROPEAN COMMISSION

Table C.2.2_T: Taxes on Labour as % of Total Taxation: Non-employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	4.6	4.7	4.8	4.7	4.5	4.5	4.6	4.6	4.7	4.0	4.0	3.9	3.9	-0.7	-0.6	9	5 711
BG	-	-	-	-	0.9	1.7	1.8	1.7	1.7	1.7	1.7	1.6	1.4	-	-0.3	18	142
CZ	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	27	35
DK	12.6	12.3	11.1	10.6	10.2	9.9	9.9	10.1	10.5	10.0	9.5	9.1	9.1	-3.5	-0.8	1	9 981
DE	6.5	7.1	7.2	6.9	6.7	6.3	6.5	6.9	7.0	7.2	7.4	7.0	6.4	-0.1	0.1	4	61 086
EE	0.7	0.6	0.6	0.6	1.3	1.2	1.0	1.2	1.1	1.7	1.5	1.3	1.1	0.5	-0.1	20	57
IE	0.5	0.5	0.4	0.4	0.3	0.3	0.2	0.2	0.3	0.2	0.2	0.2	0.2	-0.3	-0.1	24	127
EL	2.4	2.5	2.6	2.8	2.9	2.7	2.8	2.7	2.7	2.8	3.0	3.3	3.5	1.2	0.8	11	2 591
ES	6.8	6.5	6.0	5.6	5.0	4.9	5.1	5.3	5.2	5.1	5.0	5.0	5.3	-1.5	0.4	8	20 578
FR	2.2	2.2	2.0	1.6	1.6	1.7	1.6	1.5	1.6	1.7	1.7	1.6	1.5	-0.7	-0.2	17	11 916
IT	4.6	4.6	4.7	5.1	4.8	4.8	5.2	5.1	5.1	5.3	5.3	5.2	5.3	0.7	0.5	7	35 262
CY	1.0	0.8	0.9	0.9	0.8	0.7	0.8	0.3	0.3	0.2	0.2	0.2	0.2	-0.8	-0.6	25	12
LV	0.0	0.0	0.0	0.1	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.2	0.2	-0.1	26	12
LT	0.1	0.1	0.1	0.1	0.1	0.2	0.4	0.5	0.6	0.6	0.6	0.7	0.8	0.7	0.7	21	70
LU	4.7	4.5	4.5	3.8	4.0	3.8	3.5	3.4	3.8	3.8	3.8	3.7	3.8	-1.0	0.0	10	501
HU	2.0	1.6	1.5	1.6	1.9	2.2	2.1	1.1	1.1	1.0	1.3	1.3	2.3	0.3	0.1	14	919
MT	2.1	2.0	2.2	2.2	2.4	2.5	2.5	2.4	2.5	2.5	2.5	2.6	2.2	0.1	-0.3	16	42
NL	10.5	9.6	9.0	7.4	7.4	7.3	6.4	6.6	6.9	6.8	6.8	6.9	7.0	-3.5	-0.3	3	15 369
AT	4.8	4.9	5.1	5.3	5.5	5.4	5.4	5.7	5.9	5.8	5.7	5.8	5.7	1.0	0.3	6	6 520
PL	6.4	6.2	5.3	5.4	2.4	2.3	2.5	2.3	2.3	2.1	2.2	2.5	2.8	-3.6	0.5	13	2 971
PT	1.6	1.7	1.6	1.6	1.7	1.8	2.0	2.1	2.5	2.7	2.8	2.8	2.8	1.2	1.0	12	1 692
RO	-	-	-	0.1	0.3	0.0	0.1	0.1	0.3	0.5	0.4	0.2	0.7	-	0.7	22	257
SI	1.5	1.7	1.8	2.0	2.0	1.9	2.4	2.4	2.6	2.6	2.3	2.3	2.2	0.7	0.3	15	294
SK	0.1	0.6	0.3	0.5	0.7	0.7	1.0	1.3	1.2	1.7	0.9	1.2	1.2	1.1	0.5	19	196
FI	9.1	8.9	7.7	6.8	6.4	6.2	6.0	6.2	6.2	6.2	6.3	6.4	6.2	-2.9	0.0	5	4 792
SE	9.5	8.7	8.3	8.0	7.8	7.2	7.3	7.3	8.3	8.3	7.5	7.6	7.0	-2.4	-0.1	2	11 259
UK	0.5	0.5	0.4	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.0	0.1	23	3 775
NO	-	-	-	-	-	-	-	2.4	2.4	2.3	2.2	2.1	2.2	-	-		2 720

EU-27 averages																	
weighted	-	-	-	-	4.2	4.0	4.1	4.2	4.3	4.3	4.3	4.1	4.0	-	0.0		
arithmetic	-	-	-	-	3.1	3.0	3.0	3.0	3.2	3.2	3.1	3.1	3.1	-	0.1		

EA-16 averages																	
weighted	5.2	5.3	5.2	4.9	4.7	4.6	4.6	4.8	4.8	4.8	4.9	4.7	4.6	-0.6	0.0		
arithmetic	3.9	3.9	3.8	3.6	3.5	3.5	3.5	3.5	3.6	3.7	3.6	3.6	3.6	-0.5	0.1		

EU-25 averages																	
weighted	4.9	5.0	4.7	4.5	4.2	4.1	4.1	4.2	4.3	4.3	4.3	4.1	4.0	-0.9	0.0		
arithmetic	3.8	3.7	3.5	3.4	3.2	3.2	3.2	3.2	3.3	3.3	3.3	3.3	3.2	-0.5	0.1		

Convergence indicators																	
St.dev/mean	74.5	70.6	68.8	67.7	66.5	66.5	64.8	65.8	66.6	65.0	63.5	64.7	64.3	-10.3	-2.2		
Max-min	12.6	12.3	11.1	10.5	10.2	9.9	9.9	10.1	10.5	10.0	9.4	9.1	9.0	-3.6	-0.9		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3_G: Taxes on Capital as % of GDP: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	8.7	8.9	9.2	9.8	9.6	9.5	9.4	9.3	9.2	9.7	9.9	10.2	10.0	1.3	0.5	8	33 519
BG	-	-	-	-	4.7	4.6	5.6	4.8	5.0	4.5	4.5	4.8	5.5	-	0.9	21	1 585
CZ	7.3	6.1	6.5	6.0	6.4	6.2	6.7	6.9	7.2	8.3	7.9	8.3	8.4	1.0	2.2	11	10 623
DK	6.4	6.3	6.4	6.9	6.9	7.2	6.0	6.1	6.6	8.2	10.0	8.9	7.8	1.4	0.6	13	17 615
DE	5.6	6.4	6.3	6.6	7.1	6.9	5.4	5.2	5.3	5.6	6.2	7.0	7.3	1.7	0.3	16	175 907
EE	3.3	2.5	2.9	3.5	2.9	1.9	1.6	2.1	2.5	2.5	2.5	2.4	2.6	-0.7	0.8	27	400
IE	6.6	7.1	7.1	7.4	8.0	8.0	7.8	7.4	8.4	8.6	8.9	10.2	9.4	2.8	1.3	9	17 842
EL	6.6	6.4	7.0	8.1	8.7	9.8	8.4	8.2	7.6	7.4	7.7	7.1	7.2	0.7	-2.5	17	16 525
ES	7.4	7.4	8.1	8.1	8.6	8.7	8.3	8.8	8.7	9.3	10.1	10.9	11.2	3.8	2.5	6	117 954
FR	8.2	8.8	9.2	9.4	9.8	9.8	10.0	9.3	9.0	9.3	9.4	10.0	10.1	1.9	0.3	7	192 059
IT	11.4	11.8	12.5	10.9	11.2	11.0	10.9	10.5	11.1	10.5	10.0	11.2	11.8	0.4	0.9	2	181 825
CY	6.4	6.7	6.6	8.3	9.1	9.9	9.2	8.9	7.6	7.7	9.0	10.0	14.2	7.8	4.3	1	2 231
LV	3.7	3.2	3.9	4.2	3.9	2.9	3.3	3.1	2.5	2.6	2.8	3.0	4.0	0.2	1.1	25	835
LT	3.6	3.4	3.2	2.9	2.6	2.3	2.0	2.0	2.5	3.1	3.3	4.0	3.9	0.3	1.5	26	1 096
LU	11.5	12.1	12.9	13.5	12.7	13.1	13.1	13.1	12.2	10.6	11.2	10.9	11.3	-0.2	-1.8	5	4 098
HU	3.4	3.8	3.8	4.0	4.4	4.3	4.6	4.6	4.6	4.6	4.5	4.8	5.3	1.9	1.0	23	5 405
MT	6.1	5.5	5.9	5.7	5.9	6.3	6.9	7.9	8.7	9.1	9.1	9.5	11.4	5.3	5.1	4	620
NL	7.0	7.9	8.2	8.1	8.1	7.8	8.4	7.7	6.8	6.9	7.4	7.1	7.1	0.1	-0.7	19	40 151
AT	6.1	7.0	7.1	7.3	6.8	6.9	8.6	7.3	7.1	7.1	6.8	6.8	7.2	1.1	0.3	18	19 521
PL	7.5	7.2	7.3	6.9	7.1	7.2	7.0	7.8	7.4	7.5	8.4	8.7	8.8	1.3	1.7	10	27 210
PT	6.1	6.6	7.0	7.0	7.5	7.8	7.2	7.4	7.4	6.5	6.4	6.8	7.6	1.5	-0.1	14	12 475
RO	-	-	-	6.0	6.5	5.6	5.2	4.8	5.0	5.3	4.5	4.8	5.4	-	-0.2	22	6 743
SI	2.1	2.5	2.8	3.0	3.1	3.0	3.3	3.5	3.5	3.9	4.7	4.9	5.3	3.2	2.3	24	1 825
SK	10.8	9.7	8.1	7.9	7.9	6.9	7.0	7.0	6.9	6.3	6.5	6.5	6.5	-4.3	-0.4	20	3 561
FI	5.8	6.3	7.1	7.9	8.0	9.9	7.8	7.7	6.8	7.1	7.1	7.2	7.8	2.1	-2.1	12	14 086
SE	4.8	5.9	6.5	6.3	7.1	8.4	6.1	5.1	5.3	6.1	7.1	7.3	7.3	2.5	-1.1	15	24 149
UK	8.9	9.3	10.1	10.6	10.6	10.9	10.9	10.1	9.8	10.2	10.9	11.8	11.5	2.5	0.5	3	234 906
NO	-	-	-	-	-	-	-	11.3	11.0	12.9	14.8	15.8	14.3	-	-		*40 761*

EU-27 averages																	
weighted	-	-	-	-	8.9	9.0	8.5	8.1	8.1	8.3	8.7	9.3	9.4	-	0.5		
arithmetic	-	-	-	-	7.2	7.3	7.1	6.9	6.8	7.0	7.3	7.6	8.0	-	0.7		

EA-16 averages																	
weighted	7.5	8.1	8.5	8.4	8.7	8.7	8.3	7.9	7.9	8.1	8.4	9.0	9.3	1.8	0.6		
arithmetic	7.3	7.6	7.8	8.1	8.3	8.5	8.2	8.1	7.9	7.9	8.2	8.5	9.1	2.2	0.7		

EU-25 averages																	
weighted	7.6	8.1	8.6	8.6	8.9	9.0	8.5	8.1	8.1	8.3	8.7	9.4	9.5	1.9	0.5		
arithmetic	6.6	6.8	7.0	7.2	7.4	7.5	7.2	7.1	7.0	7.2	7.5	7.8	8.2	1.6	0.7		

Convergence indicators																	
St.dev/mean	32.5	31.0	30.3	29.2	28.5	31.7	32.0	32.5	30.9	28.6	29.2	28.2	29.8	-2.8	-2.0		
Max-min	9.5	9.5	10.1	10.6	10.1	11.2	11.5	11.1	9.7	8.1	8.8	9.4	11.6	2.2	0.4		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union

eurostat
EUROPEAN COMMISSION

Table C.3_T: Taxes on Capital as % of Total Taxation: Total

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	19.8	20.1	20.5	21.6	21.1	21.1	20.8	20.6	20.5	21.6	22.0	22.9	22.8	2.9	1.7	10	33 519
BG	-	-	-	-	15.3	14.0	18.0	16.2	15.5	13.6	13.1	14.5	16.0	-	2.0	20	1 585
CZ	20.3	17.5	18.5	18.0	18.7	18.2	19.8	19.8	20.2	22.3	21.2	22.5	22.7	2.4	4.4	11	10 623
DK	13.0	12.8	13.0	14.0	13.8	14.6	12.4	12.8	13.7	16.6	19.8	18.0	16.0	3.0	1.3	21	17 615
DE	14.0	15.6	15.4	16.2	17.1	16.5	13.6	13.1	13.3	14.6	16.0	17.9	18.4	4.4	1.8	16	175 907
EE	9.1	7.3	8.3	10.2	8.8	5.9	5.2	6.6	8.1	8.2	7.9	7.8	7.9	-1.2	2.0	27	400
IE	19.8	21.3	22.0	23.2	25.1	25.4	26.4	26.1	28.9	28.5	29.0	31.9	30.0	10.2	4.6	6	17 842
EL	22.6	21.7	22.8	25.0	26.1	28.2	25.1	24.4	23.6	23.7	24.4	22.9	22.6	-0.1	-5.6	12	16 525
ES	22.6	22.5	24.5	24.6	25.5	25.8	24.9	25.8	25.7	26.8	28.4	29.9	30.3	7.7	4.5	5	117 954
FR	19.3	20.1	20.8	21.3	21.8	22.3	22.8	21.6	20.9	21.5	21.6	22.8	23.5	4.2	1.2	9	192 059
IT	28.5	28.3	28.7	25.8	26.4	26.2	26.2	25.6	26.9	25.8	24.8	26.6	27.4	-1.2	1.1	7	181 825
CY	24.0	25.4	25.8	30.1	32.7	33.0	29.7	28.5	23.1	23.2	25.4	27.5	34.2	10.2	1.2	1	2 231
LV	11.2	10.4	12.3	12.5	12.1	9.8	11.7	10.8	8.8	9.3	9.6	10.0	13.0	1.8	3.1	25	835
LT	12.6	12.0	10.3	9.0	8.1	7.7	7.0	6.9	9.0	10.9	11.6	13.5	12.9	0.3	5.2	26	1 096
LU	31.1	32.1	32.9	34.2	33.1	33.5	33.0	33.4	32.0	28.5	29.9	30.6	30.7	-0.4	-2.7	4	4 098
HU	8.2	9.4	9.7	10.3	11.2	11.2	12.0	12.2	12.2	12.2	12.0	13.0	13.4	5.2	2.2	24	5 405
MT	22.9	21.7	21.6	22.2	21.8	22.5	22.8	25.2	27.8	27.8	27.0	28.3	32.8	10.0	10.4	2	620
NL	17.5	19.7	20.7	20.5	20.0	19.6	22.0	20.4	18.2	18.4	19.7	18.3	18.2	0.7	-1.4	18	40 151
AT	14.8	16.3	16.0	16.6	15.4	15.9	18.9	16.5	16.1	16.5	16.1	16.3	17.1	2.3	1.2	19	19 521
PL	20.3	19.4	20.0	19.6	20.3	22.0	21.9	23.8	22.9	23.9	25.6	25.8	25.3	5.0	3.3	8	27 210
PT	19.1	20.1	21.3	21.1	22.1	22.7	21.3	21.5	21.1	19.1	18.3	18.9	20.8	1.7	-1.8	14	12 475
RO	-	-	-	21.1	20.8	18.4	18.0	17.2	18.1	19.5	16.2	16.9	18.5	-	0.1	15	6 743
SI	5.3	6.7	7.7	8.0	8.0	7.9	8.6	9.1	9.3	10.2	12.0	12.9	13.9	8.6	6.0	23	1 825
SK	26.8	24.6	21.7	21.5	22.3	20.3	21.2	21.2	20.8	19.8	20.5	22.2	22.1	-4.7	1.8	13	3 561
FI	12.6	13.5	15.4	17.1	17.5	21.0	17.6	17.1	15.5	16.4	16.2	16.5	18.2	5.6	-2.8	17	14 086
SE	10.1	11.7	12.9	12.2	13.8	16.2	12.3	10.7	10.9	12.5	14.3	15.0	15.1	5.1	-1.1	22	24 149
UK	25.8	27.2	28.9	29.5	29.2	29.8	29.9	28.9	28.2	28.8	30.1	32.1	31.5	5.8	1.8	3	234 906
NO	-	-	-	-	-	-	-	*26.3*	*26.0*	*29.8*	*34.0*	*35.9*	*32.9*	-	-		*40 761*

EU-27 averages																	
weighted	-	-	-	-	21.3	21.7	22.1	21.5	20.8	20.6	21.4	22.1	23.5	-	1.6		
arithmetic	-	-	-	-	19.5	19.6	19.4	19.1	18.9	19.3	19.7	20.6	21.3	-	1.7		

EA-16 averages																	
weighted	18.8	20.0	20.6	20.5	21.1	21.2	20.5	19.9	20.0	20.5	21.1	22.4	23.0	4.2	1.8		
arithmetic	20.1	20.6	21.1	21.8	22.2	22.6	22.2	21.9	21.5	21.4	22.0	22.9	23.9	4.5	1.3		

EU-25 averages																	
weighted	19.1	20.2	21.1	21.3	21.7	22.1	21.5	20.8	20.7	21.4	22.2	23.5	23.8	4.7	1.7		
arithmetic	18.1	18.3	18.9	19.4	19.7	19.9	19.5	19.3	19.1	19.5	20.1	20.9	21.6	3.6	1.7		

Convergence indicators																	
St.dev/mean	35.4	33.0	31.6	31.7	31.9	33.5	33.3	34.2	33.3	29.9	29.4	29.2	29.8	-5.6	-3.8		
Max-min	25.8	25.4	25.2	26.2	25.1	27.5	27.8	26.7	23.9	20.6	22.2	24.3	26.3	0.5	-1.2		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1_G: Taxes on Capital as % of GDP: Capital and business income

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	5.8	5.8	5.9	6.4	6.2	6.2	6.1	5.9	5.7	5.9	6.2	6.4	6.3	0.5	0.1	11	21 105
BG	-	-	-	-	4.3	4.2	5.2	4.3	4.4	3.8	3.8	4.0	4.5	-	0.3	21	1 296
CZ	6.3	5.0	5.5	5.0	5.4	5.1	5.8	6.0	6.3	7.7	7.2	7.6	7.7	1.4	2.5	6	9 749
DK	4.5	4.5	4.6	4.9	4.9	4.8	3.4	3.4	3.8	5.4	7.3	6.2	5.0	0.5	0.3	19	11 410
DE	4.4	5.2	5.2	5.5	5.9	5.8	4.3	4.1	4.2	4.6	5.1	6.0	6.2	1.7	0.3	13	149 306
EE	2.7	1.8	2.2	2.9	2.2	1.2	1.0	1.4	1.9	1.9	1.9	1.9	2.1	-0.7	0.9	27	314
IE	4.6	5.0	5.2	5.4	5.9	6.0	5.9	5.7	6.2	6.2	6.2	7.1	6.6	2.0	0.6	9	12 529
EL	5.1	4.7	5.1	6.3	6.4	7.4	6.4	6.6	6.1	6.0	6.3	5.7	5.7	0.6	-1.7	16	13 052
ES	5.0	5.1	5.7	5.5	5.8	5.9	5.6	5.9	5.7	6.0	6.5	7.1	7.8	2.8	1.9	4	81 799
FR	4.0	4.3	4.5	4.6	5.0	5.3	5.5	4.9	4.6	4.7	4.8	5.4	5.5	1.5	0.2	17	103 595
IT	7.5	8.2	8.7	7.6	8.2	8.3	8.4	7.6	8.5	7.7	7.4	8.4	9.1	1.5	0.7	3	139 245
CY	5.0	5.4	5.3	6.8	7.7	7.5	7.4	7.3	5.9	5.3	6.3	7.7	10.8	5.7	3.3	1	1 689
LV	1.8	1.9	2.2	2.3	2.1	1.7	2.0	2.2	1.7	1.9	2.1	2.4	2.9	1.1	1.2	26	618
LT	2.7	2.3	2.2	2.0	1.6	1.5	1.3	1.2	1.9	2.4	2.7	3.4	3.3	0.6	1.8	25	925
LU	8.9	9.2	9.8	10.0	8.8	8.9	9.2	9.9	9.3	7.7	8.0	7.6	7.7	-1.2	-1.2	5	2 786
HU	2.7	2.9	2.9	3.1	3.4	3.4	3.6	3.6	3.4	3.2	3.2	3.5	4.1	1.3	0.7	24	4 100
MT	4.8	4.3	4.8	4.5	4.8	5.2	5.7	6.4	7.1	6.7	6.9	7.4	9.3	4.4	4.0	2	504
NL	5.2	5.9	6.2	6.0	5.9	5.6	6.2	5.4	4.6	4.7	5.1	5.1	5.0	-0.2	-0.6	20	28 383
AT	4.9	5.8	6.0	6.2	5.7	5.8	7.4	6.1	5.9	6.1	5.8	5.8	6.2	1.2	0.4	12	16 768
PL	5.4	5.1	5.2	5.0	5.4	5.5	5.3	5.8	5.6	5.7	6.2	6.2	6.7	1.3	1.2	8	20 665
PT	4.4	5.0	5.3	5.2	5.5	5.8	5.3	5.2	4.6	4.6	4.3	4.6	5.3	0.9	-0.4	18	8 711
RO	-	-	-	5.5	5.4	4.4	4.0	3.8	4.0	4.5	3.6	3.8	4.2	-	-0.2	23	5 247
SI	1.5	1.9	2.2	2.1	2.2	2.1	2.3	2.6	2.7	3.0	3.7	4.0	4.4	2.9	2.3	22	1 512
SK	9.9	8.5	7.2	7.1	7.1	6.1	6.3	6.3	6.1	5.5	5.7	5.9	5.9	-4.1	-0.2	14	3 227
FI	4.6	5.1	5.9	6.6	6.7	8.6	6.6	6.4	5.6	5.8	5.7	5.9	6.5	1.9	-2.1	10	11 698
SE	3.4	3.8	4.3	4.2	5.0	6.3	4.3	3.3	3.5	4.3	5.4	5.6	5.8	2.5	-0.4	15	19 228
UK	5.3	5.7	6.3	6.7	6.5	6.5	6.6	5.8	5.6	5.8	6.5	7.2	6.8	1.5	0.3	7	140 308
NO	-	-	-	-	-	-	-	*6.1*	*5.7*	*6.7*	*7.5*	*8.0*	*7.6*	-	-		*21 600*

EU-27 averages																	
weighted	-	-	-	-	6.1	6.2	5.8	5.4	5.4	5.5	5.8	6.4	6.6	-	0.4		
arithmetic	-	-	-	-	5.3	5.4	5.2	5.1	5.0	5.1	5.3	5.6	6.0	-	0.6		

EA-16 averages																	
weighted	5.0	5.6	5.8	5.8	6.2	6.2	5.9	5.5	5.5	5.5	5.7	6.3	6.6	1.6	0.4		
arithmetic	5.4	5.6	5.8	6.0	6.1	6.3	6.2	6.0	5.8	5.7	5.9	6.2	6.8	1.8	0.5		

EU-25 averages																	
weighted	5.0	5.5	5.8	5.8	6.1	6.2	5.9	5.4	5.4	5.5	5.8	6.4	6.6	1.6	0.4		
arithmetic	4.8	4.9	5.1	5.3	5.4	5.5	5.3	5.2	5.1	5.1	5.5	5.8	6.1	1.3	0.6		

Convergence indicators																	
St.dev/mean	39.1	34.4	32.4	31.4	29.8	32.9	34.7	36.3	34.3	29.3	28.5	26.5	30.0	-9.1	-2.9		
Max-min	8.5	7.3	7.6	8.0	7.3	7.7	8.3	8.7	7.7	5.8	6.1	6.5	8.7	0.2	1.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1_T: Taxes on Capital as % of Total Taxation: Capital and business income

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	13.3	13.2	13.2	14.2	13.5	13.6	13.5	13.1	12.7	13.2	13.8	14.3	14.3	1.1	0.7	17	21 105
BG	-	-	-	-	14.0	12.8	16.7	14.5	13.5	11.5	11.0	12.0	13.1	-	0.3	18	1 296
CZ	17.4	14.4	15.7	15.0	15.8	15.2	16.9	17.3	17.7	20.4	19.4	20.6	20.8	3.4	5.6	7	9 749
DK	9.2	9.2	9.3	10.0	9.8	9.7	7.0	7.2	7.9	11.0	14.3	12.4	10.3	1.1	0.7	24	11 410
DE	11.1	12.7	12.8	13.4	14.2	13.9	10.8	10.4	10.6	11.8	13.2	15.2	15.6	4.5	1.7	12	149 306
EE	7.5	5.4	6.4	8.4	6.8	3.8	3.1	4.6	6.3	6.2	6.1	6.0	6.2	-1.3	2.4	27	314
IE	13.8	15.0	15.9	17.0	18.5	19.0	19.7	19.8	21.3	20.6	20.2	22.0	21.1	7.3	2.1	3	12 529
EL	17.4	16.0	16.7	19.5	19.3	21.3	19.3	19.5	18.9	19.4	20.0	18.1	17.8	0.4	-3.5	11	13 052
ES	15.2	15.4	17.0	16.6	17.2	17.4	16.6	17.3	16.7	17.3	18.2	19.4	21.0	5.8	3.5	4	81 799
FR	9.3	9.9	10.2	10.6	11.2	12.0	12.6	11.5	10.7	10.9	10.9	12.2	12.7	3.3	0.6	20	103 595
IT	18.8	19.7	20.0	17.9	19.4	19.9	20.2	18.6	20.5	18.9	18.3	20.0	21.0	2.2	1.0	5	139 245
CY	18.9	20.4	20.6	24.6	27.6	24.9	23.9	23.5	17.9	15.8	17.8	21.1	25.9	7.0	1.0	2	1 689
LV	5.6	6.1	6.9	6.9	6.5	5.9	7.1	7.9	5.8	6.5	7.2	8.0	9.6	4.1	3.7	26	618
LT	9.4	8.4	7.1	6.2	5.0	4.8	4.5	4.4	6.7	8.5	9.5	11.5	10.9	1.5	6.1	23	925
LU	24.0	24.4	24.8	25.4	23.1	22.8	23.2	25.2	24.4	20.6	21.3	21.2	20.9	-3.1	-1.9	6	2 786
HU	6.5	7.2	7.5	7.9	8.7	8.7	9.3	9.5	9.1	8.6	8.4	9.5	10.2	3.6	1.5	25	4 100
MT	18.0	17.1	17.3	17.6	17.6	18.5	18.7	20.3	22.6	20.3	20.5	22.1	26.7	8.7	8.2	1	504
NL	12.9	14.7	15.6	15.2	14.6	14.1	16.2	14.4	12.4	12.5	13.5	13.0	12.9	0.0	-1.2	19	28 383
AT	11.9	13.6	13.5	14.0	12.9	13.4	16.4	14.0	13.6	14.0	13.8	14.7	14.7	2.8	1.4	14	16 768
PL	14.5	13.8	14.2	14.3	15.5	17.0	16.6	17.8	17.3	18.1	18.8	18.3	19.2	4.7	2.2	9	20 665
PT	13.8	15.1	16.1	15.7	16.1	16.9	15.5	14.9	13.3	13.4	12.4	12.8	14.5	0.7	-2.3	15	8 711
RO	-	-	-	19.1	17.3	14.5	13.8	13.4	14.5	16.4	13.0	13.4	14.4	-	-0.1	16	5 247
SI	3.7	5.1	5.8	5.6	5.7	5.6	6.1	6.9	7.2	7.9	9.6	10.5	11.5	7.8	5.9	22	1 512
SK	24.7	21.5	19.4	19.3	20.0	17.9	18.9	18.9	18.5	17.4	18.3	20.0	20.0	-4.7	2.1	8	3 227
FI	10.1	10.8	12.7	14.3	14.7	18.2	14.8	14.3	12.7	13.2	13.0	13.5	15.1	5.1	-3.1	13	11 698
SE	7.0	7.6	8.5	8.1	9.7	12.1	8.5	7.0	7.2	8.8	10.8	11.4	12.0	5.0	0.0	21	19 228
UK	15.3	16.5	18.1	18.5	17.9	17.8	18.1	16.7	16.1	16.6	17.9	19.6	18.8	3.5	1.0	10	140 308
NO	-	-	-	-	-	-	-	14.2	13.5	15.5	17.2	18.3	17.4	-	-		21 600

EU-27 averages																	
weighted	-	-	-	-	14.5	15.0	15.3	14.7	13.9	13.8	14.2	14.9	16.1	-	1.2		
arithmetic	-	-	-	-	14.5	14.5	14.4	14.2	13.9	14.1	14.5	15.3	16.0	-	1.5		

EA-16 averages																	
weighted	12.6	13.7	14.2	14.2	14.8	15.2	14.5	13.7	13.7	13.9	14.4	15.7	16.4	3.8	1.2		
arithmetic	14.8	15.3	15.7	16.3	16.6	16.8	16.7	16.4	15.9	15.5	15.9	16.8	17.9	3.6	0.9		

EU-25 averages																	
weighted	12.6	13.7	14.4	14.4	14.9	15.3	14.7	13.9	13.8	14.2	14.9	16.1	16.5	3.9	1.2		
arithmetic	13.2	13.3	13.8	14.2	14.5	14.6	14.3	14.2	13.9	14.1	14.7	15.5	16.2	3.0	1.6		

Convergence indicators																	
St.dev/mean	42.9	37.8	35.4	36.7	36.3	35.8	38.1	40.4	38.7	32.5	29.9	28.8	30.9	-12.0	-4.9		
Max-min	21.0	19.3	19.0	19.8	22.6	21.0	20.8	20.9	18.7	14.4	15.2	16.0	20.5	-0.5	-0.6		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1.1_G: Taxes on Capital as % of GDP: Income of Corporations

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.3	2.7	2.8	3.4	3.2	3.2	3.1	3.0	2.9	3.2	3.5	3.7	3.6	1.3	0.4	11	12 069
BG	-	-	-	-	3.2	2.8	3.9	3.1	3.2	2.6	2.5	2.9	3.4	-	0.6	14	995
CZ	4.6	3.4	3.8	3.4	3.8	3.5	4.1	4.3	4.6	4.7	4.5	4.8	4.8	0.3	1.4	4	6 152
DK	2.3	2.5	2.7	3.0	2.4	3.3	2.8	2.9	2.9	3.2	3.9	4.4	3.6	1.3	0.3	10	8 191
DE	2.1	2.4	2.6	2.7	2.8	3.0	1.7	1.7	1.9	2.2	2.5	3.0	3.0	1.0	0.0	19	73 170
EE	2.4	1.6	1.8	2.4	2.0	0.9	0.7	1.1	1.6	1.7	1.4	1.5	1.7	-0.7	0.8	27	261
IE	2.8	3.1	3.2	3.4	3.9	3.8	3.6	3.7	3.8	3.7	3.5	3.9	3.5	0.8	-0.3	13	6 704
EL	2.3	2.0	2.3	2.8	3.1	4.1	3.4	3.4	2.9	3.0	3.2	2.7	2.6	0.2	-1.6	26	5 867
ES	1.9	2.0	2.7	2.5	2.9	3.1	2.9	3.3	3.1	3.5	3.9	4.2	4.8	2.9	1.6	5	50 065
FR	1.8	2.0	2.3	2.3	2.7	2.8	3.1	2.5	2.1	2.3	2.3	2.8	3.0	1.2	0.2	20	57 128
IT	2.9	3.3	3.8	2.8	3.2	2.9	3.7	3.1	3.5	3.1	2.9	3.5	3.8	1.0	0.9	8	58 501
CY	4.2	4.7	4.6	5.8	6.7	6.2	6.2	6.0	4.3	3.7	4.6	5.5	6.9	2.7	0.7	1	1 079
LV	1.8	1.8	2.2	2.3	2.0	1.6	1.9	2.0	1.5	1.8	2.0	2.3	2.7	0.9	1.2	23	572
LT	2.1	1.8	1.6	1.3	0.8	0.7	0.5	0.6	1.4	1.9	2.1	2.8	2.6	0.5	1.9	25	734
LU	6.6	6.8	7.5	7.6	6.7	7.0	7.3	8.0	7.3	5.7	5.8	5.0	5.4	-1.1	-1.5	3	1 977
HU	1.9	1.8	1.9	2.2	2.3	2.2	2.3	2.3	2.2	2.2	2.2	2.4	2.8	0.9	0.7	21	2 854
MT	2.6	2.3	2.6	2.5	2.7	2.9	3.2	3.9	4.5	4.1	4.5	5.0	6.7	4.1	3.8	2	368
NL	3.3	4.1	4.5	4.5	4.5	4.3	4.2	3.6	3.0	3.3	3.6	3.6	3.5	0.3	-0.8	12	20 125
AT	1.6	2.1	2.2	2.3	2.0	2.2	3.3	2.4	2.3	2.4	2.3	2.3	2.6	1.0	0.4	24	7 065
PL	2.7	2.7	2.7	2.6	2.4	2.4	1.9	2.0	1.8	2.2	2.5	2.4	2.8	0.0	0.3	22	8 509
PT	2.4	2.8	3.2	3.2	3.6	3.9	3.4	3.4	2.9	3.0	2.8	3.0	3.7	1.3	-0.2	9	6 029
RO	-	-	-	3.7	3.8	3.0	2.7	2.6	2.8	3.2	2.7	2.8	3.1	-	0.1	18	3 814
SI	0.5	0.9	1.0	1.0	1.2	1.2	1.3	1.6	1.7	1.9	2.8	3.0	3.4	2.8	2.2	16	1 161
SK	6.6	5.0	4.3	4.1	4.1	3.5	3.4	3.2	3.4	3.0	3.0	3.2	3.2	-3.4	-0.3	17	1 754
FI	2.3	2.8	3.5	4.3	4.3	5.9	4.2	4.2	3.4	3.5	3.3	3.4	3.9	1.6	-2.0	7	6 970
SE	2.6	2.6	2.8	2.6	3.1	3.8	2.6	2.1	2.2	2.9	3.6	3.6	4.0	1.4	0.2	6	13 202
UK	2.8	3.2	3.9	3.9	3.5	3.5	3.5	2.8	2.7	2.9	3.4	4.0	3.4	0.7	-0.1	15	70 217
NO	-	-	-	-	-	-	-	*4.5*	*4.2*	*5.2*	*5.9*	*6.7*	*6.1*	-	-		*17 460*

EU-27 averages																	
weighted	-	-	-	-	3.1	3.2	3.0	2.7	2.6	2.8	3.0	3.4	3.4	-	0.2		
arithmetic	-	-	-	-	3.2	3.2	3.1	3.1	3.0	3.0	3.2	3.4	3.7	-	0.4		

EA-16 averages																	
weighted	2.2	2.6	2.9	2.8	3.0	3.1	2.9	2.7	2.6	2.7	2.9	3.3	3.5	1.3	0.3		
arithmetic	2.9	3.1	3.3	3.4	3.6	3.7	3.6	3.6	3.3	3.2	3.4	3.6	4.0	1.4	0.3		

EU-25 averages																	
weighted	2.3	2.7	3.0	3.0	3.1	3.2	3.0	2.7	2.6	2.8	3.0	3.4	3.5	1.1	0.3		
arithmetic	2.8	2.8	3.1	3.2	3.2	3.3	3.1	3.1	3.0	3.0	3.2	3.4	3.7	0.9	0.4		

Convergence indicators																	
St.dev/mean	60.4	47.0	43.0	45.5	43.2	45.7	48.8	55.2	47.5	32.9	32.3	28.3	34.7	-25.7	-11.0		
Max-min	6.1	5.9	6.4	6.6	5.9	6.3	6.8	7.4	5.9	4.0	4.4	3.9	5.2	-0.9	-1.1		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1.1_T: Taxes on Capital as % of Total Taxation: Income of Corporations

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	5.4	6.0	6.3	7.4	7.1	7.1	6.9	6.7	6.4	7.1	7.7	8.3	8.2	2.8	1.1	19	12 069
BG	-	-	-	-	10.6	8.7	12.8	10.4	9.9	7.9	7.4	8.7	10.1	-	1.4	9	995
CZ	12.7	9.7	11.0	10.1	11.2	10.3	12.0	12.3	12.8	12.5	12.0	13.1	13.1	0.4	2.8	4	6 152
DK	4.8	5.1	5.5	6.1	4.8	6.6	5.7	6.0	6.0	6.4	7.7	8.8	7.4	2.6	0.8	23	8 191
DE	5.2	5.9	6.3	6.5	6.8	7.1	4.3	4.2	4.7	5.7	6.5	7.7	7.6	2.5	0.5	22	73 170
EE	6.7	4.6	5.1	7.1	6.0	2.9	2.3	3.6	5.1	5.4	4.7	4.9	5.2	-1.5	2.3	27	261
IE	8.3	9.4	9.9	10.6	12.1	12.0	12.2	13.1	13.1	12.2	11.4	12.3	11.3	2.9	-0.7	6	6 704
EL	8.0	6.8	7.5	8.6	9.5	12.0	10.1	10.0	9.1	9.6	10.3	8.5	8.0	0.0	-4.0	20	5 867
ES	5.8	6.1	8.1	7.7	8.7	9.2	8.6	9.6	9.3	10.0	11.0	11.6	12.8	7.1	3.6	5	50 065
FR	4.2	4.7	5.2	5.3	5.9	6.3	7.0	5.9	5.0	5.4	5.3	6.5	7.0	2.8	0.7	25	57 128
IT	7.1	8.0	8.6	6.6	7.6	6.9	8.9	7.7	8.6	7.6	7.1	8.2	8.8	1.7	1.9	16	58 501
CY	15.8	17.6	17.9	20.9	23.9	20.6	20.1	19.2	13.1	11.1	13.1	15.0	16.6	0.7	-4.0	2	1 079
LV	5.5	5.9	6.8	6.8	6.4	5.3	6.6	7.1	5.3	6.1	6.9	7.5	8.9	3.4	3.6	14	572
LT	7.4	6.4	5.0	4.1	2.6	2.3	1.9	2.1	4.9	6.6	7.3	9.4	8.6	1.2	6.4	17	734
LU	17.7	18.1	19.0	19.4	17.4	17.8	18.4	20.4	19.2	15.3	15.4	13.8	14.8	-2.8	-3.0	3	1 977
HU	4.5	4.5	4.9	5.5	5.9	5.6	6.0	6.1	5.9	5.7	5.8	6.4	7.1	2.5	1.5	24	2 854
MT	9.8	9.0	9.5	9.7	10.0	10.3	10.6	12.3	14.5	12.6	13.2	14.8	19.5	9.6	9.1	1	368
NL	8.1	10.1	11.4	11.4	11.0	10.9	11.0	9.4	8.1	8.8	9.7	9.3	9.1	1.0	-1.8	12	20 125
AT	3.8	4.9	5.0	5.3	4.5	5.0	7.2	5.5	5.3	5.6	5.5	5.6	6.2	2.4	1.2	26	7 065
PL	7.3	7.1	7.5	7.3	6.9	7.5	5.8	6.3	5.6	7.1	7.6	7.1	7.9	0.6	0.5	21	8 509
PT	7.4	8.4	9.6	9.5	10.6	11.3	10.0	9.9	8.2	8.7	7.9	8.4	10.1	2.7	-1.2	10	6 029
RO	-	-	-	12.8	12.3	9.8	9.3	9.3	10.1	11.6	9.7	9.9	10.5	-	0.7	8	3 814
SI	1.3	2.4	2.8	2.6	3.1	3.1	3.4	4.1	4.6	5.0	7.2	7.7	8.8	7.5	5.7	15	1 161
SK	16.5	12.7	11.7	11.2	11.7	10.1	10.2	9.8	10.3	9.3	9.4	10.7	10.9	-5.6	0.7	7	1 754
FI	5.0	6.0	7.5	9.4	9.4	12.5	9.4	9.3	7.7	8.1	7.6	7.7	9.0	4.0	-3.5	13	6 970
SE	5.4	5.1	5.6	5.1	5.9	7.3	5.3	4.3	4.6	6.0	7.3	7.4	8.3	2.8	1.0	18	13 202
UK	7.9	9.2	11.1	10.8	9.8	9.7	9.5	8.2	7.9	8.1	9.3	10.8	9.4	1.5	-0.2	11	70 217
NO	-	-	-	-	-	-	-	*10.5*	*10.0*	*12.1*	*13.5*	*15.2*	*14.1*	-	-		*17 460*

EU-27 averages																	
weighted	-	-	-	-	7.4	7.6	7.9	7.5	6.8	6.7	7.1	7.6	8.5	-	0.8		
arithmetic	-	-	-	-	8.9	8.8	8.7	8.6	8.3	8.4	8.7	9.3	9.8	-	1.0		

EA-16 averages																	
weighted	5.6	6.3	7.0	6.8	7.3	7.6	7.2	6.7	6.6	7.0	7.3	8.1	8.5	3.0	0.9		
arithmetic	8.1	8.5	9.1	9.5	10.0	10.1	9.9	9.8	9.2	8.9	9.3	9.8	10.5	3.0	0.4		

EU-25 averages																	
weighted	5.9	6.6	7.5	7.3	7.6	7.9	7.4	6.8	6.7	7.1	7.6	8.5	8.7	2.8	0.8		
arithmetic	7.7	7.7	8.3	8.6	8.8	8.8	8.5	8.5	8.2	8.2	8.7	9.3	9.8	2.1	1.0		

Convergence indicators																	
St.dev/mean	69.1	57.4	51.7	56.8	58.5	52.4	56.6	62.9	54.5	38.1	34.9	31.6	36.9	-32.2	-15.5		
Max-min	16.3	15.7	16.2	18.3	21.3	18.3	18.2	18.4	14.7	10.3	10.8	10.2	14.3	-2.0	-4.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1.2_G: Taxes on Capital as % of GDP: Income of households

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.0	0.7	0.7	0.6	0.5	0.5	0.6	0.5	0.5	0.4	0.4	0.4	0.5	-0.5	-0.1	17	1 541
BG	-	-	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	0.0	24	33
CZ	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.1	-0.1	-0.1	25	123
DK	0.9	0.8	0.8	0.6	1.2	0.4	-0.6	-0.5	-0.1	1.2	2.3	0.8	0.4	-0.5	0.0	18	832
DE	0.3	0.3	0.3	0.4	0.4	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.6	0.4	0.2	16	15 325
EE	0.1	0.1	0.3	0.2	0.1	0.2	0.1	0.2	0.2	0.2	0.1	0.3	0.2	0.1	0.1	21	39
IE	0.5	0.6	0.6	0.7	0.8	1.1	1.1	0.8	1.4	1.5	1.6	2.1	2.0	1.5	0.9	2	3 810
EL	0.7	0.7	0.8	1.0	0.8	0.8	0.7	0.7	0.7	0.6	0.7	0.7	0.8	0.1	0.0	14	1 720
ES	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.8	1.1	1.2	0.4	0.4	6	12 874
FR	0.4	0.5	0.5	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.8	1.0	1.0	0.6	0.1	11	18 938
IT	1.8	2.0	2.0	1.6	1.6	2.1	1.4	1.3	1.1	1.1	1.2	1.4	1.5	-0.3	-0.6	5	22 595
CY	0.3	0.2	0.2	0.5	0.6	0.8	0.7	0.8	1.1	1.1	1.2	1.7	3.4	3.1	2.5	1	531
LV	0.0	0.0	0.0	0.0	0.0	0.2	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.0	23	30
LT	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.3	0.2	0.3	0.4	0.3	0.3	0.2	0.2	19	95
LU	0.8	0.9	0.8	0.9	0.9	0.8	0.9	0.8	0.9	0.8	1.1	1.5	1.1	0.2	0.3	9	382
HU	0.3	0.5	0.4	0.4	0.5	0.7	0.6	0.7	0.7	0.6	0.6	0.6	0.7	0.4	0.1	15	741
MT	1.2	1.0	1.0	1.1	1.0	1.1	1.3	1.4	1.5	1.4	1.4	1.4	1.5	0.3	0.4	4	82
NL	-0.6	-0.7	-0.7	-0.7	-0.8	-1.1	0.1	-0.1	-0.4	-0.5	-0.5	-0.6	-0.6	0.0	0.5	27	-3 347
AT	1.0	1.1	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.9	1.1	0.1	0.2	8	2 925
PL	0.0	0.1	0.0	0.1	0.1	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.1	22	729
PT	1.2	1.2	1.2	1.1	1.0	1.0	1.0	0.9	0.9	0.8	0.8	0.7	0.8	-0.4	-0.3	13	1 257
RO	-	-	-	1.6	1.3	1.3	1.1	1.0	0.9	1.0	0.7	0.8	0.8	-	-0.5	12	1 016
SI	0.2	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.3	0.2	0.3	0.3	0.1	0.1	20	110
SK	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	0.1	0.1	0.1	0.1	-0.2	-0.2	26	49
FI	0.4	0.5	0.6	0.7	0.9	1.1	0.9	0.6	0.6	0.7	0.8	0.9	1.0	0.6	-0.1	10	1 876
SE	0.1	0.6	0.8	0.9	1.3	1.7	0.9	0.6	0.6	0.7	1.0	1.3	1.2	1.1	-0.5	7	3 889
UK	1.1	1.1	1.1	1.4	1.5	1.5	1.6	1.5	1.4	1.5	1.6	1.8	2.0	0.8	0.4	3	40 126
NO	-	-	-	-	-	-	-	0.6	0.6	0.6	0.6	0.7	0.7	-	-		*2 005*

EU-27 averages																	
weighted	-	-	-	-	0.9	0.9	0.8	0.8	0.8	0.8	0.9	1.0	1.0	-	0.1		
arithmetic	-	-	-	-	0.6	0.7	0.6	0.6	0.6	0.6	0.7	0.8	0.8	-	0.2		

EA-16 averages																	
weighted	0.6	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.6	0.7	0.8	0.9	0.3	0.1		
arithmetic	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.9	1.0	0.4	0.3		

EU-25 averages																	
weighted	0.7	0.7	0.7	0.8	0.8	0.9	0.8	0.8	0.8	0.8	0.9	1.0	1.0	0.4	0.1		
arithmetic	0.5	0.6	0.6	0.6	0.6	0.7	0.6	0.6	0.6	0.6	0.7	0.8	0.9	0.3	0.2		

Convergence indicators																	
St.dev/mean	78.1	70.9	69.3	65.0	64.1	67.3	60.1	60.4	63.3	63.3	69.3	65.4	75.9	-2.2	8.6		
Max-min	2.4	2.6	2.7	2.3	2.5	3.1	2.2	1.9	1.8	2.0	2.7	2.7	4.0	1.6	0.8		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1.2_T: Taxes on Capital as % of Total Taxation: Income of households

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.2	1.5	1.5	1.2	1.0	1.2	1.3	1.2	1.0	0.9	0.9	0.9	1.0	-1.2	-0.1	18	1 541
BG	-	-	-	-	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.3	0.3	-	0.1	24	33
CZ	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.3	0.3	0.3	-0.2	-0.2	26	123
DK	1.8	1.5	1.5	1.3	2.4	0.8	-1.2	-1.0	-0.3	2.5	4.5	1.5	0.8	-1.1	-0.1	21	832
DE	0.7	0.8	0.7	0.9	0.9	0.9	0.8	0.8	1.1	1.1	1.1	1.3	1.6	0.9	0.7	16	15 325
EE	0.3	0.3	0.7	0.4	0.3	0.5	0.4	0.6	0.7	0.4	1.0	0.8	0.8	0.5	0.2	20	39
IE	1.4	1.7	2.0	2.3	2.5	3.4	3.8	2.7	4.8	4.8	5.3	6.5	6.4	5.0	3.0	2	3 810
EL	2.3	2.4	2.5	3.0	2.4	2.2	2.1	2.1	2.1	2.0	2.2	2.3	2.4	0.0	0.1	12	1 720
ES	2.5	2.4	2.1	2.3	2.4	2.4	2.3	2.2	2.1	2.0	2.3	3.1	3.3	0.8	0.9	6	12 874
FR	1.0	1.0	1.2	1.7	1.8	2.0	1.9	1.9	1.9	1.8	1.9	2.3	2.3	1.3	0.4	13	18 938
IT	4.4	4.7	4.6	3.8	3.8	5.0	3.5	3.2	2.7	2.8	3.0	3.3	3.4	-1.0	-1.6	5	22 595
CY	1.0	0.8	0.7	1.8	2.0	2.8	2.4	2.6	3.3	3.3	3.4	4.8	8.1	7.1	5.3	1	531
LV	0.0	0.1	0.1	0.1	0.1	0.5	0.3	0.6	0.3	0.2	0.0	0.2	0.5	0.4	-0.1	23	30
LT	0.4	0.4	0.4	0.4	0.4	0.5	0.7	0.9	0.8	1.2	1.4	1.0	1.1	0.8	0.6	17	95
LU	2.2	2.4	2.1	2.2	2.5	2.0	2.2	2.1	2.4	2.1	2.8	4.2	2.9	0.6	0.9	7	382
HU	0.7	1.3	1.1	1.1	1.4	1.7	1.6	1.8	1.8	1.5	1.6	1.7	1.8	1.1	0.1	15	741
MT	4.5	4.1	3.6	4.2	3.8	4.0	4.3	4.6	4.7	4.3	4.0	4.1	4.3	-0.2	0.3	4	82
NL	-1.5	-1.6	-1.8	-1.7	-2.0	-2.7	0.2	-0.4	-1.0	-1.3	-1.3	-1.5	-1.5	0.0	1.1	27	-3 347
AT	2.3	2.5	2.3	2.2	2.0	2.0	2.1	2.1	1.9	1.9	1.8	2.0	2.6	0.2	0.6	9	2 925
PL	0.1	0.2	0.1	0.2	0.3	0.5	0.4	0.7	0.8	0.5	0.5	0.6	0.7	0.6	0.1	22	729
PT	3.6	3.7	3.5	3.4	2.9	3.0	2.9	2.7	2.7	2.4	2.2	2.1	2.1	-1.5	-0.9	14	1 257
RO	-	-	-	5.7	4.1	4.3	4.0	3.5	3.4	3.6	2.3	2.8	2.8	-	-1.5	8	1 016
SI	0.6	0.7	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.5	0.8	0.8	0.2	0.2	19	110
SK	0.6	0.7	0.8	0.9	1.0	1.0	1.0	0.7	0.6	0.4	0.2	0.3	0.3	-0.3	-0.7	25	49
FI	0.9	1.1	1.4	1.5	1.9	2.4	2.0	1.2	1.3	1.6	1.9	2.1	2.4	1.5	0.1	11	1 876
SE	0.2	1.1	1.5	1.7	2.5	3.3	1.8	1.3	1.3	1.4	1.9	2.7	2.4	2.2	-0.9	10	3 889
UK	3.2	3.3	3.1	3.8	4.2	4.2	4.4	4.3	4.0	4.3	4.5	4.8	5.4	2.2	1.2	3	40 126
NO	-	-	-	-	-	-	-	*1.5*	*1.4*	*1.3*	*1.5*	*1.5*	*1.6*	-	-		*2 005*
EU-27 averages																	
weighted	-	-	-	-	2.0	2.1	2.3	2.1	2.0	1.9	2.0	2.2	2.4	-	0.3		
arithmetic	-	-	-	-	1.7	1.8	1.7	1.6	1.7	1.7	1.9	2.1	2.2	-	0.4		
EA-16 averages																	
weighted	1.5	1.7	1.7	1.7	1.7	1.9	1.8	1.7	1.7	1.6	1.7	2.1	2.2	0.7	0.3		
arithmetic	1.8	1.8	1.7	1.9	1.8	2.0	2.1	1.9	2.0	1.9	2.0	2.4	2.7	0.9	0.7		
EU-25 averages																	
weighted	1.7	1.8	1.8	2.0	2.1	2.3	2.1	2.0	1.9	2.0	2.2	2.4	2.6	1.0	0.3		
arithmetic	1.5	1.5	1.5	1.6	1.7	1.8	1.7	1.6	1.7	1.7	1.9	2.1	2.2	0.8	0.4		
Convergence indicators																	
St.dev/mean	87.7	78.7	73.2	78.5	69.4	71.5	67.1	67.6	75.3	72.3	70.3	72.5	78.8	-8.9	7.3		
Max-min	6.0	6.3	6.4	7.4	6.2	7.6	5.7	5.5	5.8	6.2	6.6	8.0	9.7	3.7	2.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1.3_G: Taxes on Capital as % of GDP: Income of self-employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.5	2.5	2.4	2.5	2.5	2.4	2.4	2.4	2.3	2.4	2.3	2.3	2.2	-0.2	-0.2	8	7 494
BG	-	-	-	-	1.0	1.3	1.1	1.1	1.1	1.1	1.2	1.0	0.9	-	-0.3	18	268
CZ	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.6	1.6	2.8	2.6	2.7	2.7	1.2	1.2	3	3 474
DK	1.3	1.2	1.1	1.3	1.3	1.1	1.2	1.0	1.0	1.0	1.1	1.1	1.1	-0.2	0.0	16	2 386
DE	2.1	2.4	2.3	2.5	2.7	2.5	2.3	2.1	1.9	1.9	2.1	2.4	2.5	0.4	0.0	5	60 811
EE	0.2	0.2	0.2	0.3	0.2	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	-0.1	0.0	26	14
IE	1.3	1.3	1.3	1.3	1.2	1.1	1.1	1.1	1.0	1.1	1.1	1.0	1.1	-0.3	-0.1	15	2 016
EL	2.1	2.0	2.1	2.5	2.5	2.5	2.3	2.5	2.5	2.4	2.4	2.3	2.4	0.3	-0.1	7	5 465
ES	2.3	2.3	2.3	2.2	2.1	2.0	1.9	1.9	1.8	1.8	1.8	1.7	1.8	-0.5	-0.2	10	18 860
FR	1.8	1.8	1.7	1.5	1.6	1.7	1.7	1.6	1.6	1.6	1.6	1.5	1.5	-0.3	-0.2	13	27 529
IT	2.9	2.9	3.0	3.2	3.4	3.4	3.2	3.2	3.8	3.5	3.3	3.5	3.8	0.9	0.4	1	58 149
CY	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.0	0.1	22	79
LV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.0	27	16
LT	0.5	0.5	0.5	0.6	0.6	0.6	0.5	0.4	0.3	0.2	0.2	0.3	0.3	-0.1	-0.3	24	96
LU	1.5	1.5	1.5	1.5	1.2	1.2	1.1	1.1	1.1	1.2	1.1	1.1	1.2	-0.3	0.0	14	427
HU	0.5	0.5	0.6	0.5	0.6	0.5	0.6	0.6	0.5	0.5	0.4	0.5	0.5	0.0	0.0	23	506
MT	1.0	1.0	1.2	1.0	1.0	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.0	0.0	-0.2	17	55
NL	2.5	2.5	2.4	2.2	2.3	2.3	1.9	2.0	2.0	1.9	1.9	2.0	2.0	-0.5	-0.3	9	11 605
AT	2.4	2.7	2.7	2.9	2.8	2.7	3.2	2.8	2.8	2.9	2.7	2.6	2.5	0.1	-0.2	6	6 779
PL	2.6	2.4	2.4	2.4	2.9	2.9	3.3	3.6	3.5	3.3	3.5	3.6	3.7	1.1	0.8	2	11 427
PT	0.9	1.0	1.0	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.9	0.0	0.0	19	1 426
RO	-	-	-	0.2	0.3	0.1	0.2	0.1	0.3	0.3	0.3	0.2	0.3	-	0.2	25	416
SI	0.7	0.8	0.9	0.8	0.8	0.7	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.0	0.0	20	242
SK	3.0	3.2	2.6	2.7	2.6	2.3	2.6	2.8	2.5	2.4	2.7	2.6	2.6	-0.5	0.3	4	1 424
FI	1.9	1.7	1.8	1.6	1.5	1.6	1.6	1.7	1.6	1.5	1.6	1.6	1.6	-0.3	0.0	11	2 852
SE	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.6	0.6	0.0	-0.1	21	2 137
UK	1.4	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	0.0	0.0	12	29 965
NO	-	-	-	-	-	-	-	*1.0*	*0.9*	*0.9*	*1.0*	*0.7*	*0.8*	-	-		*2 136*
EU-27 averages																	
weighted	-	-	-	-	2.2	2.1	2.0	2.0	2.0	1.9	2.0	2.0	2.1	-	0.0		
arithmetic	-	-	-	-	1.5	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	-	0.0		
EA-16 averages																	
weighted	2.2	2.3	2.3	2.3	2.4	2.3	2.2	2.1	2.2	2.1	2.1	2.2	2.3	0.1	0.0		
arithmetic	1.8	1.9	1.8	1.9	1.8	1.8	1.8	1.8	1.8	1.7	1.7	1.7	1.8	0.0	-0.1		
EU-25 averages																	
weighted	2.0	2.1	2.0	2.1	2.2	2.1	2.0	2.0	2.0	2.0	2.0	2.1	2.1	0.1	0.0		
arithmetic	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.6	0.0	0.0		
Convergence indicators																	
St.dev/mean	44.0	42.8	41.4	44.5	43.8	44.4	46.8	49.0	50.0	50.7	50.0	49.7	50.1	6.1	5.7		
Max-min	3.0	3.2	3.0	3.2	3.4	3.3	3.3	3.5	3.8	3.4	3.4	3.5	3.7	0.7	0.4		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.1.3_T: Taxes on Capital as % of Total Taxation: Income of self-employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	5.7	5.6	5.4	5.5	5.4	5.4	5.4	5.2	5.2	5.2	5.2	5.1	5.1	-0.6	-0.3	9	7 494
BG	-	-	-	-	3.1	3.9	3.7	3.8	3.4	3.4	3.4	2.9	2.7	-	-1.2	17	268
CZ	4.2	4.2	4.2	4.3	4.1	4.4	4.4	4.5	4.5	7.6	7.0	7.3	7.4	3.2	3.0	5	3 474
DK	2.6	2.5	2.3	2.6	2.6	2.2	2.5	2.2	2.2	2.0	2.1	2.1	2.2	-0.5	-0.1	19	2 386
DE	5.3	5.9	5.7	6.0	6.5	5.9	5.7	5.4	4.8	5.0	5.5	6.2	6.4	1.1	0.5	6	60 811
EE	0.5	0.5	0.5	0.8	0.5	0.4	0.5	0.5	0.5	0.4	0.4	0.4	0.3	-0.2	-0.2	26	14
IE	4.0	4.0	4.1	4.1	3.9	3.6	3.8	4.0	3.4	3.6	3.5	3.2	3.4	-0.6	-0.2	13	2 016
EL	7.1	6.8	6.7	7.8	7.4	7.1	7.0	7.3	7.7	7.8	7.5	7.3	7.5	0.4	0.3	4	5 465
ES	6.9	6.8	6.8	6.6	6.1	5.8	5.7	5.5	5.4	5.3	4.9	4.7	4.8	-2.1	-0.9	10	18 860
FR	4.1	4.2	3.9	3.5	3.5	3.7	3.8	3.6	3.8	3.7	3.7	3.5	3.4	-0.8	-0.4	14	27 529
IT	7.3	7.0	6.8	7.5	7.9	8.0	7.8	7.8	9.2	8.5	8.2	8.4	8.8	1.4	0.7	3	58 149
CY	2.0	1.9	1.9	1.8	1.7	1.5	1.4	1.7	1.5	1.4	1.3	1.3	1.2	-0.8	-0.2	23	79
LV	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.2	0.2	0.3	0.2	0.2	0.2	0.1	27	16
LT	1.6	1.6	1.7	1.7	2.0	2.1	1.9	1.4	1.0	0.7	0.7	1.1	1.1	-0.5	-0.9	25	96
LU	4.1	4.0	3.8	3.8	3.2	3.0	2.7	2.7	2.8	3.1	3.0	3.2	3.2	-0.9	0.2	15	427
HU	1.3	1.3	1.5	1.3	1.4	1.4	1.7	1.6	1.4	1.4	1.1	1.3	1.3	0.0	-0.1	22	506
MT	3.7	4.0	4.2	3.8	3.8	4.1	3.7	3.4	3.4	3.4	3.2	3.2	2.9	-0.8	-1.2	16	55
NL	6.3	6.2	6.0	5.5	5.6	5.9	5.1	5.4	5.3	5.0	5.1	5.2	5.3	-1.0	-0.6	8	11 605
AT	5.8	6.2	6.1	6.5	6.4	6.3	7.1	6.5	6.4	6.6	6.3	6.2	5.9	0.2	-0.3	7	6 779
PL	7.1	6.5	6.5	6.8	8.3	9.0	10.3	10.9	11.0	10.6	10.7	10.6	10.6	3.5	1.6	1	11 427
PT	2.8	3.0	3.0	2.8	2.6	2.6	2.7	2.3	2.4	2.3	2.3	2.4	2.4	-0.4	-0.2	18	1 426
RO	-	-	-	0.6	0.9	0.4	0.5	0.5	0.9	1.2	1.0	0.6	1.1	-	0.8	24	416
SI	1.8	2.0	2.3	2.2	2.0	1.8	2.2	2.1	2.0	2.2	2.0	1.9	1.8	0.1	0.0	20	242
SK	7.6	8.0	6.9	7.3	7.3	6.8	7.7	8.4	7.6	7.7	8.6	9.0	8.8	1.3	2.0	2	1 424
FI	4.1	3.7	3.8	3.5	3.4	3.4	3.5	3.7	3.7	3.5	3.5	3.6	3.7	-0.4	0.3	12	2 852
SE	1.3	1.4	1.4	1.4	1.3	1.4	1.5	1.4	1.4	1.4	1.5	1.3	1.3	0.0	-0.1	21	2 137
UK	4.1	4.0	3.9	3.9	4.0	4.0	4.2	4.3	4.3	4.2	4.1	4.0	4.0	-0.1	0.1	11	29 965
NO	-	-	-	-	-	-	-	2.2	2.0	2.1	2.2	1.6	1.7	-	-		2 136
EU-27 averages																	
weighted	-	-	-	-	5.3	5.1	5.1	5.0	5.1	5.0	5.0	5.1	5.2	-	0.1		
arithmetic	-	-	-	-	3.9	3.9	3.9	3.9	3.9	4.0	3.9	3.9	4.0	-	0.1		
EA-16 averages																	
weighted	5.5	5.7	5.5	5.6	5.8	5.6	5.5	5.4	5.5	5.4	5.4	5.5	5.6	0.2	0.0		
arithmetic	4.9	5.0	4.8	4.9	4.8	4.7	4.7	4.7	4.7	4.7	4.6	4.6	4.7	-0.4	-0.2		
EU-25 averages																	
weighted	5.1	5.2	5.0	5.1	5.3	5.1	5.1	5.1	5.1	5.0	5.1	5.2	5.2	0.1	0.1		
arithmetic	4.1	4.1	4.0	4.0	4.0	4.0	4.1	4.1	4.0	4.1	4.1	4.1	4.1	0.1	0.1		
Convergence indicators																	
St.dev/mean	44.6	43.0	42.1	45.7	45.3	47.1	49.5	52.4	53.1	54.8	54.9	54.8	54.2	9.7	7.1		
Max-min	7.5	8.0	6.9	7.8	8.3	8.9	10.2	10.7	10.8	10.3	10.5	10.4	10.4	2.8	1.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.2_G: Taxes on Capital as % of GDP: Stocks of capital / wealth

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.9	3.1	3.3	3.4	3.4	3.4	3.3	3.4	3.5	3.8	3.7	3.8	3.7	0.8	0.3	3	12 414
BG	-	-	-	-	0.4	0.4	0.4	0.5	0.6	0.7	0.7	0.8	1.0	-	0.6	22	289
CZ	1.0	1.1	1.0	1.0	1.0	1.0	1.0	0.9	0.9	0.7	0.7	0.7	0.7	-0.4	-0.3	24	873
DK	1.8	1.8	1.8	2.0	2.0	2.4	2.6	2.7	2.8	2.8	2.8	2.8	2.7	0.9	0.3	9	6 205
DE	1.1	1.2	1.1	1.1	1.2	1.1	1.1	1.0	1.1	1.1	1.1	1.1	1.1	0.0	0.0	19	26 601
EE	0.6	0.7	0.7	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.5	0.6	0.0	-0.1	27	86
IE	2.0	2.1	2.0	2.0	2.1	2.0	2.0	1.8	2.2	2.4	2.7	3.2	2.8	0.8	0.8	7	5 312
EL	1.5	1.7	1.9	1.8	2.3	2.4	2.0	1.6	1.5	1.3	1.4	1.5	1.5	0.0	-0.9	14	3 473
ES	2.4	2.4	2.5	2.7	2.8	2.8	2.8	2.9	3.0	3.3	3.6	3.8	3.4	1.0	0.6	6	36 155
FR	4.3	4.5	4.7	4.7	4.7	4.5	4.5	4.4	4.4	4.6	4.7	4.6	4.7	0.4	0.2	1	88 464
IT	3.9	3.6	3.8	3.3	3.0	2.6	2.5	2.8	2.6	2.8	2.6	2.8	2.8	-1.1	0.1	8	42 580
CY	1.4	1.3	1.3	1.5	1.4	2.5	1.8	1.5	1.7	2.5	2.7	2.3	3.5	2.1	1.0	5	541
LV	1.9	1.4	1.7	1.9	1.8	1.2	1.3	0.8	0.9	0.8	0.7	0.6	1.0	-0.8	-0.1	20	217
LT	0.9	1.0	1.0	0.9	1.0	0.9	0.7	0.7	0.6	0.7	0.6	0.6	0.6	-0.3	-0.3	26	171
LU	2.6	2.9	3.2	3.5	3.8	4.2	3.9	3.2	2.9	2.9	3.2	3.4	3.6	1.0	-0.6	4	1 312
HU	0.7	0.9	0.9	0.9	1.0	1.0	1.0	1.0	1.2	1.3	1.3	1.3	1.3	0.6	0.3	17	1 305
MT	1.3	1.2	1.2	1.2	1.1	1.1	1.3	1.5	1.6	2.5	2.2	2.1	2.1	0.8	1.0	11	116
NL	1.9	2.0	2.0	2.1	2.2	2.2	2.2	2.3	2.1	2.2	2.3	2.0	2.1	0.2	-0.1	13	11 768
AT	1.2	1.2	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.0	1.0	-0.2	-0.1	21	2 753
PL	2.2	2.1	2.1	1.9	1.7	1.6	1.7	1.9	1.8	1.8	2.2	2.5	2.1	0.0	0.5	12	6 545
PT	1.7	1.6	1.7	1.8	2.0	2.0	2.0	2.3	2.7	2.0	2.1	2.2	2.3	0.6	0.3	10	3 764
RO	-	-	-	0.6	1.1	1.2	1.2	1.1	1.0	0.9	0.9	1.0	1.2	-	0.0	18	1 496
SI	0.6	0.6	0.7	0.9	0.9	0.9	0.9	0.9	0.8	0.9	0.9	0.9	0.9	0.3	0.0	23	313
SK	0.9	1.2	0.9	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.6	-0.3	-0.2	25	334
FI	1.2	1.3	1.3	1.3	1.3	1.3	1.2	1.3	1.2	1.4	1.4	1.3	1.3	0.2	0.0	16	2 388
SE	1.5	2.0	2.2	2.1	2.1	2.1	1.9	1.8	1.8	1.8	1.7	1.8	1.5	0.0	-0.6	15	4 921
UK	3.6	3.7	3.8	3.9	4.1	4.4	4.3	4.3	4.2	4.3	4.4	4.6	4.6	1.0	0.2	2	94 598
NO	-	-	-	-	-	-	-	*5.2*	*5.3*	*6.2*	*7.3*	*7.7*	*6.7*	-	-		*19 160*
EU-27 averages																	
weighted	-	-	-	-	2.8	2.8	2.7	2.7	2.7	2.8	2.8	2.9	2.9	-	0.1		
arithmetic	-	-	-	-	1.9	1.9	1.8	1.8	1.8	1.9	2.0	2.0	2.0	-	0.1		
EA-16 averages																	
weighted	2.5	2.6	2.6	2.6	2.6	2.5	2.4	2.5	2.5	2.6	2.6	2.7	2.7	0.2	0.2		
arithmetic	1.9	2.0	2.0	2.1	2.1	2.2	2.1	2.0	2.1	2.2	2.3	2.3	2.3	0.5	0.2		
EU-25 averages																	
weighted	2.6	2.6	2.7	2.8	2.8	2.8	2.7	2.7	2.7	2.8	2.9	3.0	2.9	0.3	0.1		
arithmetic	1.8	1.9	1.9	1.9	2.0	2.0	1.9	1.9	1.9	2.0	2.1	2.1	2.1	0.3	0.1		
Convergence indicators																	
St.dev/mean	39.4	38.0	39.6	40.0	40.6	42.1	41.2	40.4	40.8	41.5	42.4	43.0	43.3	3.9	1.2		
Max-min	3.7	3.9	4.0	4.2	4.3	4.1	4.1	3.9	3.8	4.0	4.1	4.1	4.1	0.4	0.0		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.3.2_T: Taxes on Capital as % of Total Taxation: Stocks of capital / wealth

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	6.6	7.0	7.4	7.5	7.5	7.5	7.3	7.5	7.8	8.4	8.2	8.6	8.4	1.8	1.0	6	12 414
BG	-	-	-	-	1.3	1.2	1.3	1.7	1.9	2.1	2.1	2.5	2.9	-	1.7	20	289
CZ	2.9	3.1	2.8	3.0	2.8	3.0	2.8	2.5	2.5	1.8	1.8	1.9	1.9	-1.0	-1.2	26	873
DK	3.8	3.6	3.7	4.0	4.0	4.9	5.3	5.6	5.7	5.7	5.5	5.5	5.6	1.8	0.7	12	6 205
DE	2.9	3.0	2.7	2.7	2.8	2.6	2.8	2.6	2.7	2.8	2.8	2.8	2.8	-0.1	0.1	21	26 601
EE	1.6	2.0	1.9	1.9	2.0	2.1	2.0	2.0	1.8	2.0	1.9	1.7	1.7	0.1	-0.4	27	86
IE	6.1	6.3	6.1	6.2	6.6	6.4	6.6	6.3	7.5	7.9	8.8	9.8	8.9	2.8	2.5	5	5 312
EL	5.2	5.7	6.1	5.5	6.8	6.9	5.9	4.9	4.8	4.3	4.5	4.7	4.7	-0.4	-2.2	14	3 473
ES	7.4	7.1	7.5	8.0	8.3	8.3	8.2	8.5	8.9	9.6	10.1	10.5	9.3	1.9	0.9	4	36 155
FR	10.0	10.2	10.5	10.8	10.6	10.2	10.2	10.1	10.2	10.6	10.7	10.6	10.8	0.8	0.6	2	88 464
IT	9.7	8.6	8.7	7.9	7.0	6.3	6.0	7.0	6.3	6.9	6.5	6.7	6.4	-3.3	0.1	8	42 580
CY	5.1	5.0	5.2	5.6	5.1	8.2	5.8	4.9	5.2	7.4	7.6	6.4	8.3	3.2	0.1	7	541
LV	5.7	4.4	5.4	5.5	5.6	3.9	4.6	2.9	3.0	2.7	2.4	2.0	3.4	-2.3	-0.5	16	217
LT	3.2	3.6	3.2	2.8	3.0	2.9	2.6	2.5	2.3	2.4	2.1	2.0	2.0	-1.2	-0.9	25	171
LU	7.1	7.7	8.1	8.8	10.0	10.7	9.7	8.1	7.5	7.9	8.6	9.4	9.8	2.7	-0.8	3	1 312
HU	1.7	2.2	2.2	2.4	2.5	2.5	2.6	2.7	3.1	3.6	3.6	3.5	3.2	1.6	0.7	17	1 305
MT	4.8	4.7	4.2	4.5	4.2	4.0	4.2	4.9	5.2	7.5	6.5	6.2	6.1	1.3	2.2	10	116
NL	4.6	5.0	5.1	5.3	5.4	5.5	5.7	6.0	5.7	5.9	6.1	5.2	5.3	0.7	-0.2	13	11 768
AT	2.9	2.7	2.5	2.6	2.5	2.6	2.5	2.5	2.5	2.4	2.4	2.5	2.4	-0.4	-0.1	22	2 753
PL	5.8	5.7	5.8	5.3	4.8	5.0	5.3	5.9	5.6	5.8	6.7	7.5	6.1	0.3	1.1	11	6 545
PT	5.3	5.0	5.1	5.4	5.9	5.8	5.8	6.6	7.8	5.8	6.0	6.0	6.3	1.0	0.5	9	3 764
RO	-	-	-	2.0	3.5	3.9	4.2	3.9	3.7	3.2	3.1	3.6	4.1	-	0.2	15	1 496
SI	1.6	1.6	1.9	2.4	2.3	2.3	2.5	2.3	2.1	2.3	2.4	2.4	2.4	0.8	0.1	23	313
SK	2.2	3.1	2.3	2.2	2.3	2.3	2.3	2.3	2.3	2.4	2.3	2.2	2.1	-0.1	-0.3	24	334
FI	2.6	2.7	2.7	2.8	2.8	2.8	2.8	2.8	2.8	3.2	3.2	3.0	3.1	0.5	0.3	18	2 388
SE	3.1	4.1	4.4	4.1	4.1	4.1	3.8	3.8	3.7	3.7	3.5	3.6	3.1	0.0	-1.0	19	4 921
UK	10.5	10.7	10.8	10.9	11.3	12.0	11.7	12.2	12.1	12.2	12.2	12.5	12.7	2.2	0.7	1	94 598
NO	-	-	-	-	-	-	-	12.1	12.5	14.4	16.8	17.6	15.5	-	-		19 160

EU-27 averages																	
weighted	-	-	-	-	6.8	6.8	6.8	7.0	6.9	7.2	7.3	7.4	7.2	-	0.4		
arithmetic	-	-	-	-	5.0	5.1	5.0	4.9	5.0	5.2	5.2	5.3	5.3	-	0.2		

EA-16 averages																	
weighted	6.2	6.3	6.4	6.4	6.2	6.0	6.0	6.2	6.2	6.6	6.7	6.7	6.6	0.3	0.6		
arithmetic	5.3	5.3	5.4	5.5	5.6	5.8	5.5	5.5	5.6	5.9	6.0	6.1	6.1	0.9	0.3		

EU-25 averages																	
weighted	6.5	6.6	6.8	6.8	6.8	6.8	6.8	7.0	6.9	7.2	7.3	7.4	7.3	0.8	0.5		
arithmetic	4.9	5.0	5.0	5.1	5.2	5.3	5.2	5.1	5.2	5.4	5.5	5.5	5.5	0.6	0.2		

Convergence indicators																	
St.dev/mean	40.1	37.6	38.7	39.0	40.6	42.4	39.9	39.1	40.5	40.9	42.1	43.3	43.0	2.9	0.6		
Max-min	8.9	9.1	9.0	9.1	10.0	10.8	10.5	10.5	10.3	10.4	10.3	10.7	11.0	2.1	0.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.4_G: Environmental taxes as % of GDP

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	2.2	2.5	2.5	2.4	2.5	2.3	2.3	2.2	2.3	2.4	2.3	2.2	2.1	-0.1	-0.2	22	7 010
BG	-	-	-	-	2.3	2.5	2.8	2.2	3.0	3.4	3.1	3.1	3.4	-	1.0	4	991
CZ	2.9	2.7	2.5	2.4	2.6	2.6	2.6	2.5	2.6	2.6	2.7	2.6	2.5	-0.4	-0.1	14	3 185
DK	4.5	4.8	4.9	5.3	5.4	5.3	5.2	5.4	5.2	5.6	6.0	6.2	5.9	1.4	0.6	1	13 381
DE	2.3	2.2	2.2	2.1	2.3	2.4	2.5	2.5	2.7	2.5	2.5	2.4	2.2	-0.1	-0.1	20	54 185
EE	1.0	1.5	1.6	1.9	1.7	1.7	2.1	2.0	1.9	2.1	2.3	2.2	2.3	1.3	0.6	18	352
IE	3.1	3.1	3.0	3.0	3.0	2.9	2.3	2.3	2.3	2.5	2.5	2.5	2.4	-0.6	-0.4	17	4 632
EL	3.1	3.1	3.1	2.9	2.7	2.3	2.5	2.3	2.2	2.1	2.1	2.0	2.0	-1.1	-0.3	25	4 626
ES	2.2	2.2	2.1	2.3	2.3	2.2	2.1	2.1	2.1	2.0	1.9	1.9	1.8	-0.4	-0.4	27	19 106
FR	2.7	2.8	2.6	2.6	2.6	2.4	2.3	2.5	2.5	2.4	2.3	2.3	2.1	-0.6	-0.3	21	39 968
IT	3.5	3.4	3.4	3.3	3.4	3.1	3.0	2.8	2.9	2.8	2.7	2.7	2.6	-1.0	-0.5	13	39 552
CY	2.9	2.8	2.5	2.5	2.5	2.7	3.0	2.9	3.7	4.0	3.5	3.3	3.4	0.6	0.7	5	535
LV	1.2	1.7	2.2	3.0	2.5	2.4	2.2	2.3	2.5	2.6	2.7	2.4	2.1	0.8	-0.3	24	434
LT	1.9	1.9	2.2	2.6	2.9	2.4	2.5	2.8	2.8	2.7	2.3	1.8	1.8	-0.1	-0.6	26	518
LU	3.0	2.9	3.0	2.9	2.8	2.8	2.8	2.8	2.8	3.0	3.0	2.6	2.6	-0.3	-0.1	12	954
HU	3.0	2.9	2.9	3.4	3.3	2.9	2.8	2.8	2.6	2.7	2.7	2.8	2.9	-0.1	-0.1	8	2 888
MT	3.2	3.1	3.5	3.9	4.1	3.7	3.7	3.4	3.4	3.1	3.3	3.4	3.7	0.6	0.1	3	204
NL	3.6	3.8	3.8	3.8	3.9	3.9	3.8	3.7	3.7	3.9	3.9	4.1	3.9	0.2	0.0	2	21 888
AT	2.1	2.1	2.4	2.3	2.3	2.4	2.6	2.7	2.7	2.6	2.5	2.5	2.4	0.3	0.0	16	6 612
PL	1.8	1.9	1.8	1.8	2.1	2.1	2.1	2.4	2.5	2.6	2.7	2.8	2.7	0.9	0.6	10	8 350
PT	3.5	3.5	3.3	3.5	3.4	2.7	3.0	3.2	3.1	3.1	3.1	3.0	2.9	-0.6	0.2	7	4 785
RO	-	-	-	3.0	3.9	3.5	2.4	2.1	2.4	2.4	2.0	1.9	2.1	-	-1.4	23	2 567
SI	4.2	4.4	4.5	5.1	4.2	2.9	3.3	3.3	3.3	3.3	3.2	3.0	3.0	-1.2	0.1	6	1 038
SK	2.3	2.1	2.1	1.9	2.0	2.2	1.9	2.4	2.6	2.7	2.6	2.4	2.3	-0.1	0.1	19	1 249
FI	2.9	3.1	3.3	3.3	3.4	3.1	2.9	3.0	3.2	3.2	3.1	3.0	2.8	-0.2	-0.4	9	4 944
SE	2.8	3.1	2.9	3.0	2.8	2.7	2.8	2.8	2.9	2.8	2.8	2.7	2.6	-0.1	-0.1	11	8 737
UK	2.9	2.9	2.9	3.1	3.1	3.0	2.8	2.7	2.7	2.6	2.5	2.4	2.5	-0.4	-0.5	15	50 241
NO	-	-	-	-	-	-	-	*3.3*	*3.2*	*3.2*	*3.0*	*3.0*	*2.9*	-	-		*8 210*
EU-27 averages																	
weighted	-	-	-	-	2.8	2.7	2.7	2.7	2.7	2.7	2.6	2.5	2.5	-	-0.3		
arithmetic	-	-	-	-	3.0	2.8	2.7	2.7	2.8	2.9	2.8	2.7	2.7	-	-0.1		
EA-16 averages																	
weighted	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.6	2.7	2.6	2.5	2.5	2.4	-0.4	-0.3		
arithmetic	2.9	2.9	2.9	3.0	3.0	2.8	2.7	2.8	2.8	2.9	2.8	2.7	2.6	-0.3	-0.1		
EU-25 averages																	
weighted	2.8	2.8	2.7	2.8	2.8	2.7	2.7	2.7	2.7	2.7	2.6	2.6	2.5	-0.3	-0.3		
arithmetic	2.8	2.8	2.8	3.0	3.0	2.8	2.8	2.8	2.8	2.9	2.8	2.8	2.7	-0.1	-0.1		
Convergence indicators																	
St.dev/mean	29.8	28.8	28.7	30.9	28.8	25.7	25.1	25.1	24.4	27.4	30.1	33.4	34.2	4.3	8.5		
Max-min	3.6	3.3	3.3	3.4	3.7	3.6	3.3	3.4	3.3	3.6	4.0	4.4	4.1	0.5	0.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table C.4_T: Environmental taxes as % of Total Taxation

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	5.1	5.6	5.6	5.4	5.4	5.0	5.0	4.9	5.1	5.3	5.2	4.9	4.8	-0.3	-0.3	27	7 010
BG	-	-	-	-	7.5	7.5	9.0	7.5	9.3	10.2	9.0	9.3	10.0	-	2.5	3	991
CZ	8.0	7.8	7.3	7.3	7.7	7.6	7.7	7.3	7.4	7.1	7.3	7.1	6.8	-1.3	-0.8	15	3 185
DK	9.3	9.8	9.9	10.7	10.8	10.7	10.8	11.2	10.8	11.4	11.8	12.4	12.1	2.8	1.4	1	13 381
DE	5.8	5.4	5.3	5.2	5.5	5.7	6.3	6.4	6.7	6.5	6.3	6.1	5.7	-0.2	0.0	23	54 185
EE	2.7	4.3	4.6	5.7	5.2	5.5	7.0	6.4	6.1	6.9	7.4	7.1	7.0	4.3	1.5	14	352
IE	9.2	9.4	9.2	9.4	9.3	9.1	7.9	8.2	8.0	8.2	8.1	7.7	7.8	-1.4	-1.3	8	4 632
EL	10.7	10.5	10.1	8.9	8.2	6.8	7.7	6.8	6.7	6.9	6.6	6.3	6.3	-4.4	-0.4	19	4 626
ES	6.7	6.6	6.4	6.9	6.9	6.4	6.2	6.1	6.1	5.8	5.4	5.1	4.9	-1.8	-1.5	25	19 106
FR	6.3	6.3	6.0	6.0	5.8	5.5	5.3	5.8	5.8	5.5	5.2	5.2	4.9	-1.5	-0.6	26	39 968
IT	8.8	8.2	7.8	7.8	8.0	7.4	7.1	6.9	7.1	6.8	6.7	6.4	6.0	-2.9	-1.5	21	39 552
CY	10.7	10.6	9.7	9.1	8.8	8.9	9.6	9.4	11.4	11.9	9.9	9.0	8.2	-2.5	-0.7	5	535
LV	3.7	5.5	6.8	9.0	7.7	8.1	7.6	8.1	8.8	9.1	9.2	7.9	6.7	3.1	-1.4	16	434
LT	6.8	6.9	7.0	8.0	9.1	8.1	8.8	9.7	9.8	9.6	8.1	6.1	6.1	-0.7	-2.0	20	518
LU	8.0	7.8	7.5	7.4	7.3	7.1	7.1	7.1	7.3	8.2	7.9	7.3	7.2	-0.8	0.1	12	954
HU	7.2	7.2	7.5	8.8	8.6	7.6	7.3	7.4	7.0	7.3	7.3	7.6	7.2	0.0	-0.5	11	2 888
MT	11.9	12.0	12.8	15.4	14.9	13.1	12.1	10.9	10.9	9.3	9.8	10.0	10.8	-1.1	-2.3	2	204
NL	9.1	9.6	9.5	9.7	9.8	9.8	9.9	9.7	9.9	10.3	10.5	10.4	9.9	0.9	0.1	4	21 888
AT	5.2	5.0	5.4	5.2	5.2	5.6	5.8	6.1	6.3	6.3	6.2	5.9	5.8	0.6	0.2	22	6 612
PL	5.0	5.2	5.0	5.2	6.0	6.4	6.4	7.3	7.6	8.2	8.1	8.2	7.8	2.8	1.3	9	8 350
PT	10.9	10.8	10.0	10.5	9.9	8.0	8.8	9.1	8.9	9.1	8.7	8.3	8.0	-2.9	0.0	6	4 785
RO	-	-	-	10.6	12.6	11.4	8.2	7.6	8.5	8.7	7.2	6.8	7.0	-	-4.3	13	2 567
SI	10.8	11.5	12.2	13.4	10.9	7.9	8.6	8.6	8.7	8.7	8.3	7.8	7.9	-2.9	0.0	7	1 038
SK	5.8	5.4	5.5	5.2	5.6	6.5	5.9	7.1	7.9	8.5	8.2	8.3	7.7	1.9	1.3	10	1 249
FI	6.4	6.6	7.2	7.2	7.4	6.6	6.6	6.8	7.2	7.4	7.0	6.8	6.4	0.0	-0.2	18	4 944
SE	5.7	6.1	5.7	5.7	5.4	5.3	5.6	5.9	5.9	5.7	5.7	5.6	5.5	-0.3	0.2	24	8 737
UK	8.3	8.5	8.3	8.6	8.6	8.1	7.6	7.8	7.7	7.4	6.9	6.5	6.7	-1.6	-1.4	17	50 241
NO	-	-	-	-	-	-	-	7.7	7.6	7.3	6.8	6.9	6.6	-	-		8 210

EU-27 averages

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	1995 to 2007	2000 to 2007		
weighted	-	-	-	-	7.0	6.7	6.7	6.9	6.9	6.8	6.6	6.4	6.2	-	-0.6		
arithmetic	-	-	-	-	8.1	7.6	7.6	7.6	7.9	8.0	7.7	7.4	7.2	-	-0.4		

EA-16 averages

weighted	6.8	6.6	6.5	6.5	6.6	6.3	6.5	6.5	6.7	6.5	6.4	6.2	5.8	-1.0	-0.5		
arithmetic	8.2	8.2	8.1	8.3	8.1	7.5	7.5	7.5	7.7	7.8	7.5	7.2	7.0	-1.4	-0.6		

EU-25 averages

weighted	7.0	6.9	6.8	6.8	6.9	6.7	6.7	6.9	6.9	6.8	6.6	6.4	6.2	-0.8	-0.6		
arithmetic	7.5	7.7	7.7	8.1	7.9	7.5	7.5	7.6	7.8	7.9	7.7	7.4	7.1	-0.4	-0.3		

Convergence indicators

St.dev/mean	34.8	32.9	33.1	37.8	34.2	28.9	25.2	22.8	24.3	25.8	24.6	27.2	29.2	-5.7	0.3		
Max-min	9.2	7.8	8.2	10.2	9.6	8.1	7.1	6.3	6.3	6.7	6.6	7.6	7.4	-1.8	-0.7		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.4.1_G: Environmental taxes as % of GDP: Energy

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.5	1.6	1.6	1.6	1.5	1.4	1.4	1.4	1.4	1.5	1.5	1.4	1.3	-0.2	-0.1	25	4 469
BG	-	-	-	-	2.1	2.3	2.6	2.0	2.6	3.0	2.7	2.7	3.0	-	0.8	1	881
CZ	2.3	2.2	2.1	2.0	2.2	2.1	2.3	2.2	2.3	2.4	2.5	2.4	2.3	0.0	0.2	5	2 939
DK	2.2	2.3	2.2	2.4	2.7	2.6	2.7	2.7	2.7	2.6	2.5	2.4	2.3	0.1	-0.4	6	5 116
DE	1.9	1.8	1.8	1.7	1.9	2.0	2.1	2.2	2.3	2.2	2.1	2.0	1.9	-0.1	-0.2	12	45 275
EE	0.6	1.0	1.2	1.6	1.4	1.2	1.6	1.5	1.5	1.8	1.9	1.8	1.9	1.3	0.7	11	290
IE	1.7	1.7	1.7	1.7	1.6	1.4	1.2	1.3	1.3	1.3	1.3	1.2	1.2	-0.5	-0.2	27	2 259
EL	2.5	2.5	2.3	2.1	1.8	1.6	1.5	1.4	1.3	1.3	1.2	1.2	1.2	-1.3	-0.4	26	2 739
ES	1.8	1.8	1.7	1.9	1.8	1.7	1.7	1.7	1.6	1.6	1.5	1.4	1.4	-0.4	-0.3	24	14 674
FR	2.0	2.0	2.0	2.0	2.0	1.8	1.7	1.8	1.7	1.7	1.6	1.6	1.4	-0.6	-0.4	23	27 360
IT	3.1	3.0	3.0	2.9	2.9	2.6	2.4	2.3	2.4	2.2	2.2	2.2	2.1	-1.1	-0.5	9	31 567
CY	0.5	0.5	0.5	0.5	0.5	0.7	1.0	1.0	1.9	2.1	1.9	1.8	1.8	1.3	1.1	17	280
LV	1.0	1.5	1.8	2.7	2.1	1.8	1.6	1.8	2.0	2.1	2.2	2.0	1.7	0.7	-0.1	19	358
LT	1.1	1.1	1.3	1.7	2.1	1.8	1.8	2.0	2.0	1.8	1.7	1.6	1.6	0.5	-0.1	22	459
LU	2.8	2.8	2.8	2.8	2.7	2.7	2.7	2.6	2.7	2.9	2.8	2.5	2.4	-0.4	-0.2	2	888
HU	2.7	2.4	2.4	2.9	2.8	2.4	2.3	2.2	2.3	2.1	2.1	2.1	2.1	-0.6	-0.3	8	2 099
MT	0.9	0.8	1.3	1.6	1.6	1.4	1.5	1.4	1.3	1.2	1.3	1.3	1.8	0.9	0.4	16	98
NL	1.7	1.7	1.8	1.8	1.9	1.9	1.8	1.8	1.8	1.9	2.0	2.0	1.8	0.2	0.0	15	10 368
AT	1.4	1.4	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.9	1.8	1.6	1.6	0.2	0.1	21	4 453
PL	1.2	1.4	1.3	1.5	1.8	1.8	1.8	2.0	2.1	2.1	2.3	2.3	2.4	1.2	0.6	3	7 403
PT	2.6	2.6	2.4	2.4	2.2	1.6	1.9	2.1	2.2	2.2	2.1	2.0	2.0	-0.6	0.4	10	3 330
RO	-	-	-	2.5	3.8	3.2	1.9	1.7	2.0	2.3	1.8	1.7	1.7	-	-1.5	18	2 118
SI	3.1	3.3	3.5	3.9	3.3	2.4	2.7	2.7	2.6	2.6	2.5	2.3	2.3	-0.8	-0.1	4	807
SK	2.1	1.9	1.8	1.7	1.8	2.0	1.7	1.9	2.2	2.2	2.1	2.0	1.8	-0.3	-0.1	13	1 004
FI	2.1	2.1	2.3	2.2	2.2	2.0	1.9	2.0	2.0	1.9	1.9	1.8	1.7	-0.5	-0.3	20	3 006
SE	2.4	2.7	2.6	2.6	2.5	2.4	2.4	2.5	2.5	2.4	2.4	2.3	2.2	-0.2	-0.1	7	7 314
UK	2.3	2.3	2.3	2.4	2.4	2.4	2.2	2.2	2.1	2.0	2.0	1.9	1.8	-0.5	-0.5	14	37 502
NO	-	-	-	-	-	-	-	*1.7*	*1.6*	*1.5*	*1.4*	*1.3*	*1.3*	-	-		*3 625*
EU-27 averages																	
weighted	-	-	-	-	2.2	2.1	2.0	2.0	2.0	2.0	1.9	1.9	1.8	-	-0.3		
arithmetic	-	-	-	-	2.1	2.0	1.9	1.9	2.0	2.1	2.0	1.9	1.9	-	-0.1		
EA-16 averages																	
weighted	2.1	2.1	2.1	2.0	2.1	2.0	1.9	1.9	2.0	1.9	1.9	1.8	1.7	-0.4	-0.3		
arithmetic	2.0	2.0	2.0	2.0	2.0	1.8	1.8	1.8	1.9	1.9	1.9	1.8	1.7	-0.2	-0.1		
EU-25 averages																	
weighted	2.1	2.1	2.1	2.1	2.2	2.1	2.0	2.0	2.0	2.0	1.9	1.9	1.8	-0.4	-0.3		
arithmetic	1.9	1.9	2.0	2.1	2.0	1.9	1.9	1.9	2.0	2.0	2.0	1.9	1.8	-0.1	0.0		
Convergence indicators																	
St.dev/mean	34.8	32.4	30.6	31.4	29.8	25.8	23.3	21.9	20.9	22.6	22.2	21.8	23.8	-11.1	-2.0		
Max-min	2.6	2.8	3.0	3.4	3.2	2.5	1.8	1.7	1.4	1.7	1.6	1.5	1.9	-0.8	-0.7		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

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Table C.4.1_T: Environmental taxes as % of Total Taxation: Energy

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	3.5	3.6	3.5	3.4	3.3	3.2	3.1	3.0	3.2	3.3	3.3	3.1	3.0	-0.4	-0.1	27	4 469
BG	-	-	-	-	6.9	7.0	8.5	6.6	8.2	9.0	8.0	8.1	8.9	-	1.9	1	881
CZ	6.4	6.3	6.1	6.1	6.4	6.3	6.7	6.3	6.4	6.5	6.7	6.5	6.3	-0.1	-0.1	4	2 939
DK	4.4	4.7	4.5	4.9	5.3	5.4	5.6	5.6	5.6	5.3	4.9	4.7	4.6	0.2	-0.7	18	5 116
DE	4.9	4.5	4.3	4.2	4.6	4.9	5.3	5.5	5.8	5.6	5.3	5.1	4.7	-0.2	-0.1	16	45 275
EE	1.5	3.0	3.5	4.7	4.2	4.0	5.3	4.8	5.0	5.9	6.3	5.9	5.7	4.2	1.8	8	290
IE	5.2	5.2	5.2	5.2	5.0	4.5	3.9	4.5	4.3	4.4	4.2	3.9	3.8	-1.4	-0.7	23	2 259
EL	8.5	8.4	7.4	6.4	5.5	4.6	4.6	4.1	4.1	4.0	3.9	3.7	3.7	-4.8	-0.8	25	2 739
ES	5.5	5.4	5.2	5.6	5.5	5.1	4.9	4.9	4.8	4.6	4.2	3.9	3.8	-1.7	-1.4	24	14 674
FR	4.7	4.6	4.5	4.5	4.4	4.1	3.9	4.1	4.0	4.0	3.7	3.6	3.3	-1.3	-0.8	26	27 360
IT	7.9	7.2	6.8	6.7	6.8	6.2	5.9	5.6	5.8	5.5	5.4	5.2	4.8	-3.1	-1.4	15	31 567
CY	2.0	2.0	1.9	1.9	2.0	2.3	3.1	3.2	5.8	6.2	5.4	5.0	4.3	2.3	2.0	20	280
LV	3.1	5.0	5.6	7.9	6.4	6.2	5.8	6.2	6.9	7.5	7.7	6.5	5.6	2.5	-0.7	9	358
LT	4.0	4.1	4.1	5.4	6.8	5.8	6.4	7.1	7.1	6.5	6.1	5.6	5.4	1.4	-0.4	11	459
LU	7.6	7.4	7.2	7.1	7.0	6.8	6.8	6.7	7.0	7.9	7.6	7.0	6.7	-1.0	-0.1	3	888
HU	6.5	6.0	6.2	7.4	7.2	6.3	6.0	5.9	6.1	5.5	5.5	5.6	5.2	-1.2	-1.0	12	2 099
MT	3.2	3.2	4.6	6.2	5.8	4.9	5.0	4.3	4.1	3.8	3.8	3.9	5.2	2.0	0.2	13	98
NL	4.2	4.3	4.6	4.6	4.6	4.6	4.7	4.8	4.9	5.1	5.3	5.2	4.7	0.5	0.1	17	10 368
AT	3.4	3.4	3.8	3.5	3.6	3.7	3.8	4.0	4.1	4.3	4.2	3.9	3.9	0.5	0.2	21	4 453
PL	3.3	3.7	3.6	4.1	5.1	5.4	5.5	6.1	6.6	6.7	6.9	6.7	6.9	3.6	1.5	2	7 403
PT	8.1	7.8	7.1	7.3	6.5	4.7	5.5	6.2	6.4	6.4	6.0	5.7	5.6	-2.6	0.8	10	3 330
RO	-	-	-	8.8	12.0	10.7	6.7	6.2	7.3	8.4	6.6	6.0	5.8	-	-4.9	7	2 118
SI	8.0	8.7	9.4	10.4	8.5	6.5	7.3	7.1	6.7	6.7	6.4	6.1	6.1	-1.8	-0.4	6	807
SK	5.2	4.8	4.9	4.6	5.0	5.8	5.2	5.7	6.5	7.1	6.8	6.8	6.2	1.0	0.4	5	1 004
FI	4.7	4.5	5.0	4.7	4.8	4.2	4.4	4.4	4.5	4.5	4.2	4.1	3.9	-0.8	-0.3	22	3 006
SE	5.0	5.4	5.0	5.1	4.8	4.5	4.8	5.1	5.2	5.0	4.9	4.7	4.6	-0.4	0.0	19	7 314
UK	6.6	6.7	6.6	6.7	6.7	6.5	6.1	6.2	6.0	5.8	5.4	5.0	5.0	-1.6	-1.4	14	37 502
NO	-	-	-	-	-	-	-	3.9	3.9	3.4	3.2	3.0	2.9	-	-		3 625

EU-27 averages																	
weighted	-	-	-	-	5.3	5.1	5.1	5.2	5.2	5.1	4.9	4.7	4.5	-	-0.7		
arithmetic	-	-	-	-	5.7	5.3	5.4	5.3	5.6	5.8	5.5	5.2	5.1	-	-0.2		

EA-16 averages																	
weighted	5.3	5.1	5.0	4.9	5.0	4.8	4.8	4.9	5.0	4.9	4.7	4.5	4.2	-1.1	-0.6		
arithmetic	5.4	5.3	5.3	5.4	5.2	4.8	4.8	4.9	5.1	5.2	5.0	4.8	4.6	-0.9	-0.2		

EU-25 averages																	
weighted	5.4	5.3	5.2	5.2	5.3	5.1	5.1	5.2	5.2	5.1	4.9	4.7	4.4	-0.9	-0.7		
arithmetic	5.1	5.2	5.2	5.6	5.4	5.1	5.2	5.3	5.5	5.5	5.4	5.1	4.9	-0.2	-0.1		

Convergence indicators																	
St.dev/mean	36.1	33.3	31.0	35.0	35.6	30.6	24.6	21.9	23.7	28.2	26.7	26.7	28.6	-7.5	-2.0		
Max-min	7.0	6.7	7.5	8.5	10.0	8.3	5.4	4.1	5.0	5.7	4.7	5.0	5.9	-1.1	-2.5		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.4.2_G: Environmental taxes as % of GDP: Transport

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	0.6	0.7	0.7	0.7	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.0	0.0	11	2 042
BG	-	-	-	-	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	-	0.1	20	88
CZ	0.4	0.4	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	-0.2	-0.2	25	213
DK	2.1	2.1	2.1	2.3	2.2	1.8	1.7	1.9	1.8	2.0	2.2	2.3	2.2	0.1	0.4	1	5 024
DE	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.0	0.0	18	8 910
EE	0.3	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.1	0.1	0.1	0.1	-0.2	-0.2	27	9
IE	1.3	1.4	1.3	1.3	1.4	1.4	1.1	1.1	1.1	1.1	1.2	1.2	1.2	-0.1	-0.2	5	2 368
EL	0.6	0.6	0.8	0.8	0.9	0.8	1.0	0.9	0.8	0.9	0.8	0.8	0.8	0.2	0.1	8	1 887
ES	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.0	0.0	16	4 281
FR	0.6	0.7	0.6	0.6	0.6	0.5	0.5	0.7	0.7	0.6	0.6	0.6	0.6	0.0	0.1	12	11 444
IT	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.1	0.0	15	7 521
CY	2.3	2.3	2.0	2.0	1.9	2.0	2.0	1.9	1.8	1.9	1.6	1.5	1.6	-0.7	-0.3	3	255
LV	0.0	0.0	0.0	0.1	0.2	0.3	0.3	0.3	0.4	0.4	0.3	0.3	0.3	0.3	-0.1	21	60
LT	0.8	0.7	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.8	0.5	0.1	0.1	-0.6	-0.5	26	40
LU	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.0	0.1	24	66
HU	0.2	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.2	0.5	0.5	0.6	0.6	0.5	0.3	10	647
MT	2.3	2.2	2.3	2.3	2.5	2.3	2.1	2.0	2.1	1.8	1.8	1.8	1.7	-0.7	-0.6	2	90
NL	1.3	1.5	1.3	1.4	1.5	1.4	1.3	1.2	1.2	1.3	1.3	1.4	1.4	0.0	0.0	4	7 731
AT	0.7	0.7	0.7	0.7	0.7	0.8	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.1	0.0	9	2 087
PL	0.2	0.2	0.3	0.1	0.1	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.2	0.1	0.1	22	740
PT	0.9	1.0	1.0	1.1	1.2	1.1	1.1	1.0	0.9	0.9	1.0	0.9	0.9	0.0	-0.2	7	1 453
RO	-	-	-	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.3	-	0.3	19	433
SI	1.0	1.0	1.0	1.1	0.9	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	-0.5	0.1	14	169
SK	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	-0.1	0.0	23	106
FI	0.8	1.0	1.0	1.1	1.2	1.1	1.0	1.0	1.2	1.2	1.2	1.1	1.0	0.2	-0.1	6	1 829
SE	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.1	0.1	17	1 308
UK	0.6	0.6	0.6	0.6	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	-0.1	0.0	13	10 933
NO	-	-	-	-	-	-	-	*1.3*	*1.3*	*1.4*	*1.4*	*1.4*	*1.3*	-	-		*3 787*
EU-27 averages																	
weighted	-	-	-	-	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	-	0.0		
arithmetic	-	-	-	-	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-	0.0		
EA-16 averages																	
weighted	0.5	0.6	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.0		
arithmetic	0.9	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.8	0.8	0.8	0.8	0.8	-0.1	-0.1		
EU-25 averages																	
weighted	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.0	0.0		
arithmetic	0.8	0.8	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	-0.1	-0.1		
Convergence indicators																	
St.dev/mean	116.3	112.0	110.1	111.3	107.6	107.0	101.1	96.8	97.3	98.1	96.1	96.3	92.8	-23.5	-14.2		
Max-min	2.3	2.3	2.2	2.3	2.3	2.2	2.1	1.9	2.1	1.9	2.1	2.2	2.2	-0.2	-0.1		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union   eurostat
EUROPEAN COMMISSION

Table C.4.2_T: Environmental taxes as % of Total Taxation: Transport

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	1.3	1.5	1.5	1.4	1.6	1.4	1.5	1.5	1.5	1.5	1.5	1.4	1.4	0.1	0.0	13	2 042
BG	-	-	-	-	0.5	0.5	0.5	0.6	0.7	0.6	0.7	0.9	0.9	-	0.4	20	88
CZ	1.1	1.1	0.8	0.9	1.0	1.0	0.9	0.9	0.8	0.5	0.5	0.5	0.5	-0.6	-0.5	26	213
DK	4.3	4.3	4.4	4.6	4.3	3.7	3.5	3.9	3.7	4.1	4.3	4.6	4.6	0.3	0.9	2	5 024
DE	1.0	0.9	0.9	1.0	0.8	0.8	1.0	0.9	0.9	0.9	1.0	1.0	0.9	0.0	0.1	19	8 910
EE	0.8	0.9	0.7	0.6	0.6	0.7	0.7	0.6	0.1	0.2	0.2	0.2	0.2	-0.6	-0.5	27	9
IE	3.9	4.1	4.0	4.1	4.3	4.5	3.9	3.7	3.7	3.8	3.9	3.8	4.0	0.1	-0.5	3	2 368
EL	2.2	2.0	2.6	2.6	2.8	2.2	3.0	2.7	2.6	2.8	2.7	2.6	2.6	0.4	0.4	6	1 887
ES	1.2	1.2	1.1	1.3	1.3	1.3	1.3	1.2	1.2	1.2	1.2	1.1	1.1	-0.1	-0.2	17	4 281
FR	1.5	1.5	1.4	1.4	1.4	1.1	1.3	1.5	1.7	1.3	1.3	1.4	1.4	-0.1	0.2	12	11 444
IT	1.0	0.8	0.8	0.9	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2	1.1	0.2	0.0	16	7 521
CY	8.7	8.5	7.8	7.2	6.9	6.6	6.5	6.3	5.5	5.7	4.5	4.0	3.9	-4.8	-2.7	4	255
LV	0.0	0.0	0.1	0.3	0.5	1.1	1.1	1.2	1.3	1.2	1.1	1.0	0.9	0.9	-0.2	18	60
LT	2.7	2.6	2.7	2.4	2.2	2.2	2.3	2.6	2.6	2.8	1.7	0.3	0.5	-2.2	-1.7	25	40
LU	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.5	0.1	0.2	24	66
HU	0.4	0.8	0.8	0.8	1.0	1.0	1.0	1.1	0.4	1.3	1.4	1.6	1.6	1.2	0.6	10	647
MT	8.7	8.8	8.2	9.1	9.0	8.1	7.1	6.3	6.8	5.4	5.3	5.4	4.8	-3.9	-3.4	1	90
NL	3.3	3.7	3.2	3.5	3.6	3.5	3.4	3.2	3.3	3.4	3.5	3.5	3.5	0.2	0.0	5	7 731
AT	1.7	1.6	1.6	1.6	1.6	1.9	1.9	2.0	2.1	1.9	2.0	2.0	1.8	0.1	0.0	9	2 087
PL	0.5	0.6	0.7	0.3	0.4	0.6	0.5	0.7	0.7	1.1	0.9	0.7	0.7	0.2	0.1	22	740
PT	2.8	3.0	2.9	3.2	3.4	3.3	3.3	2.9	2.5	2.7	2.7	2.5	2.4	-0.4	-0.8	7	1 453
RO	-	-	-	0.2	0.4	0.2	0.2	0.3	0.2	0.2	0.2	0.5	1.2	-	1.0	15	433
SI	2.6	2.7	2.6	2.9	2.3	1.2	1.2	1.1	1.2	1.3	1.3	1.2	1.3	-1.3	0.1	14	169
SK	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.7	0.0	0.0	23	106
FI	1.7	2.0	2.1	2.3	2.5	2.3	2.2	2.3	2.6	2.8	2.6	2.6	2.4	0.7	0.0	8	1 829
SE	0.7	0.7	0.7	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.8	0.8	0.8	0.2	0.2	21	1 308
UK	1.7	1.7	1.7	1.7	1.7	1.6	1.3	1.4	1.4	1.4	1.3	1.2	1.5	-0.2	-0.1	11	10 933
NO	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*3.1*	*3.1*	*3.3*	*3.1*	*3.1*	*3.1*	*-*	*-*		*3 787*

EU-27 averages																	
weighted	-	-	-	-	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5	-	0.1		
arithmetic	-	-	-	-	2.1	2.0	1.9	1.9	1.9	1.9	1.8	1.7	1.7	-	-0.2		

EA-16 averages																	
weighted	1.4	1.4	1.3	1.4	1.4	1.3	1.4	1.5	1.5	1.4	1.5	1.5	1.4	0.1	0.1		
arithmetic	2.7	2.7	2.6	2.7	2.7	2.5	2.5	2.4	2.4	2.3	2.2	2.2	2.1	-0.6	-0.4		

EU-25 averages																	
weighted	1.4	1.4	1.4	1.5	1.5	1.4	1.4	1.5	1.5	1.5	1.5	1.5	1.5	0.0	0.1		
arithmetic	2.2	2.2	2.2	2.2	2.2	2.1	2.1	2.0	2.0	2.0	1.9	1.8	1.8	-0.4	-0.3		

Convergence indicators																	
St.dev/mean	158.2	157.1	149.9	148.7	141.3	137.9	122.9	111.1	110.8	105.0	96.5	96.6	90.6	-67.6	-47.3		
Max-min	8.7	8.8	8.2	9.0	8.7	7.9	6.8	6.1	6.7	5.5	5.0	5.2	4.6	-4.1	-3.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table C.4.3_G: Environmental taxes as % of GDP: Pollution/Resources

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.0	0.0	7	499
BG	-	-	-	-	0.0	0.0	0.0	0.1	0.1	0.2	0.1	0.1	0.1	-	0.1	10	22
CZ	0.2	0.2	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.2	-0.1	19	34
DK	0.3	0.4	0.5	0.6	0.6	0.8	0.8	0.8	0.8	1.0	1.3	1.6	1.4	1.1	0.6	1	3 241
DE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
EE	0.1	0.1	0.1	0.1	0.1	0.3	0.3	0.3	0.3	0.2	0.3	0.3	0.4	0.2	0.1	3	54
IE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	22	5
EL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
ES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20	151
FR	0.1	0.1	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	14	1 164
IT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	17	464
CY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
LV	0.2	0.2	0.4	0.3	0.3	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	-0.1	-0.1	11	16
LT	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.1	13	18
LU	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
HU	0.1	0.2	0.2	0.2	0.1	0.2	0.1	0.2	0.2	0.2	0.1	0.1	0.1	0.0	0.0	8	142
MT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.2	0.2	0.3	0.3	0.3	4	16
NL	0.6	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.7	0.7	0.0	0.0	2	3 789
AT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18	72
PL	0.4	0.3	0.3	0.3	0.2	0.2	0.1	0.2	0.1	0.1	0.1	0.3	0.1	-0.4	-0.1	12	207
PT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23	2
RO	-	-	-	0.5	0.0	0.1	0.4	0.3	0.3	0.0	0.1	0.1	0.0	-	-0.1	21	16
SI	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.3	0.2	0.2	0.2	0.2	0.1	0.1	6	61
SK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.3	5	139
FI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	15	109
SE	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	16	115
UK	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	9	1 806
NO	-	-	-	-	-	-	-	0.3	0.3	0.3	0.2	0.3	0.3	-	-		798
EU-27 averages																	
weighted	-	-	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-	0.0		
arithmetic	-	-	-	-	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	-	0.0		
EA-16 averages																	
weighted	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0		
arithmetic	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0		
EU-25 averages																	
weighted	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0		
arithmetic	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.1	0.0		
Convergence indicators																	
St.dev/mean	233.0	207.4	225.4	231.1	214.1	228.4	230.5	212.3	211.0	233.1	265.4	290.8	299.4	66.4	71.1		
Max-min	0.6	0.6	0.7	0.6	0.6	0.8	0.8	0.8	0.8	1.0	1.3	1.6	1.4	0.8	0.6		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Taxation and
Customs Union

eurostat
EUROPEAN COMMISSION

Table C.4.3_T: Environmental taxes as % of Total Taxation: Pollution/Resources

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007	Revenue[2] 2007
BE	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.3	0.0	-0.1	8	499
BG	-	-	-	-	0.0	0.0	0.0	0.3	0.4	0.5	0.4	0.3	0.2	-	0.2	11	22
CZ	0.6	0.5	0.4	0.3	0.2	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	-0.5	-0.2	17	34
DK	0.7	0.9	1.0	1.1	1.2	1.6	1.6	1.7	1.6	2.0	2.5	3.1	2.9	2.3	1.3	1	3 241
DE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
EE	0.4	0.4	0.4	0.4	0.4	0.8	1.0	0.9	1.0	0.8	0.9	1.0	1.1	0.7	0.3	3	54
IE	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.0	22	5
EL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
ES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	21	151
FR	0.2	0.2	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	-0.1	0.0	14	1 164
IT	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	18	464
CY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
LV	0.6	0.5	1.1	0.8	0.8	0.7	0.7	0.7	0.6	0.4	0.4	0.3	0.2	-0.3	-0.5	10	16
LT	0.1	0.2	0.2	0.1	0.2	0.0	0.0	0.0	0.1	0.3	0.3	0.2	0.2	0.1	0.2	12	18
LU	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	24	0
HU	0.3	0.5	0.5	0.6	0.4	0.4	0.4	0.4	0.5	0.5	0.3	0.4	0.4	0.0	0.0	7	142
MT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.1	0.7	0.7	0.8	0.8	0.8	5	16
NL	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.7	1.7	1.7	1.7	1.7	0.1	0.1	2	3 789
AT	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.1	0.1	0.0	0.0	19	72
PL	1.1	0.8	0.7	0.7	0.5	0.5	0.4	0.5	0.4	0.4	0.3	0.8	0.2	-0.9	-0.3	13	207
PT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23	2
RO	-	-	-	1.6	0.1	0.5	1.3	1.2	1.0	0.1	0.4	0.3	0.0	-	-0.4	20	16
SI	0.2	0.1	0.1	0.1	0.1	0.2	0.2	0.4	0.7	0.6	0.6	0.5	0.5	0.3	0.3	6	61
SK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.8	0.8	0.8	0.8	0.9	0.9	0.8	0.9	4	139
FI	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	15	109
SE	0.1	0.1	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	-0.1	16	115
UK	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	9	1 806
NO	-	-	-	-	-	-	-	0.8	0.7	0.6	0.5	0.7	0.6	-	-		798

EU-27 averages																	
weighted	-	-	-	-	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	-	0.0		
arithmetic	-	-	-	-	0.2	0.3	0.3	0.4	0.4	0.4	0.4	0.4	0.4	-	0.1		

EA-16 averages																	
weighted	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.0	0.0		
arithmetic	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.1	0.1		

EU-25 averages																	
weighted	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.2	0.1	0.0		
arithmetic	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.1	0.1		

Convergence indicators																	
St.dev/mean	231.7	203.0	227.6	249.4	205.2	214.9	231.4	208.8	207.7	208.6	225.1	248.9	262.7	31.0	47.8		
Max-min	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.7	1.7	2.0	2.5	3.1	2.9	1.4	1.3		

1) In percentage points 2) In millions of euro
See explanatory notes in Annex B
Source: Commission services

Table D.1: Implicit tax rates in %: Consumption

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007	Ranking 2007
BE	20.6	21.3	21.6	21.4	22.5	21.8	21.0	21.4	21.3	22.0	22.2	22.3	22.0	1.4	0.1	11
BG	-	-	-	-	17.6	19.7	18.9	18.7	20.6	23.2	24.4	25.5	25.4	-	5.8	8
CZ	22.1	21.2	19.4	18.6	19.7	19.4	18.9	19.3	19.6	21.8	22.2	21.1	21.4	-0.7	2.0	13
DK	30.5	31.6	31.9	32.7	33.7	33.4	33.5	33.7	33.3	33.3	33.9	34.0	33.7	3.2	0.3	1
DE	18.8	18.3	18.1	18.3	19.0	18.9	18.5	18.5	18.6	18.2	18.1	18.3	19.8	1.0	0.9	19
EE	21.3	19.8	20.5	18.6	17.9	19.8	19.9	20.0	19.9	19.8	22.2	23.4	24.4	3.1	4.6	9
IE	24.8	24.7	25.2	25.4	25.7	25.9	23.9	24.9	24.7	25.9	26.4	26.5	25.6	0.8	-0.3	7
EL	-	-	-	-	-	16.5	16.7	16.1	15.5	15.3	14.8	15.2	15.4	-	-1.1	27
ES	14.2	14.4	14.6	15.3	15.9	15.7	15.2	15.4	15.8	16.0	16.3	16.4	15.9	1.7	0.3	26
FR	21.5	22.1	22.2	22.0	22.1	20.9	20.3	20.3	20.0	20.1	20.1	19.9	19.5	-2.0	-1.4	21
IT	17.4	17.1	17.3	17.8	18.0	17.9	17.3	17.1	16.6	16.8	16.7	17.4	17.1	-0.3	-0.8	25
CY	12.6	12.3	11.3	11.5	11.3	12.7	14.3	15.4	18.9	20.0	20.0	20.4	21.4	8.8	8.6	14
LV	19.4	17.9	18.9	21.1	19.5	18.7	17.5	17.4	18.6	18.5	20.2	20.1	19.6	0.2	0.9	20
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	17.9	0.2	-0.1	24
LU	21.1	20.8	21.6	21.6	22.5	23.1	22.8	22.8	23.9	25.3	26.2	26.3	26.9	5.8	3.8	4
HU	30.8	29.5	27.2	27.6	27.9	27.5	25.6	25.4	26.0	27.6	26.4	25.8	27.1	-3.7	-0.4	3
MT	14.8	14.0	14.8	13.8	14.8	15.9	16.5	18.1	16.5	17.6	19.7	19.9	20.3	5.5	4.5	18
NL	23.3	23.4	23.6	23.5	23.9	23.7	24.4	23.9	24.2	24.8	25.0	26.5	26.8	3.5	3.0	5
AT	20.5	21.1	22.1	22.3	22.8	22.1	22.1	22.5	22.2	22.1	21.7	21.2	21.6	1.1	-0.5	12
PL	20.7	20.7	19.7	18.9	19.5	17.8	17.2	17.9	18.3	18.4	19.5	20.2	21.4	0.6	3.6	15
PT	19.2	19.6	19.3	19.9	20.0	19.2	19.3	19.9	19.8	19.7	20.6	21.0	20.3	1.2	1.1	17
RO	-	-	-	-	15.9	16.8	15.5	16.2	17.7	16.4	17.9	17.7	18.1	-	1.3	23
SI	24.6	24.1	22.9	24.4	25.1	23.5	23.0	23.9	24.0	23.9	23.6	23.8	24.1	-0.5	0.6	10
SK	26.4	24.6	23.6	23.0	21.4	21.7	18.8	19.4	21.1	21.5	22.2	20.2	20.6	-5.9	-1.1	16
FI	27.6	27.4	29.3	29.1	29.4	28.6	27.6	27.7	28.1	27.7	27.6	27.2	26.5	-1.2	-2.1	6
SE	27.6	26.9	26.7	27.2	26.9	26.3	26.6	26.8	26.9	26.9	27.5	27.4	27.8	0.2	1.6	2
UK	20.0	19.9	19.9	19.7	19.9	19.4	19.1	19.0	19.2	19.1	18.7	18.6	18.4	-1.5	-1.0	22
NO	*-*	*-*	*-*	*-*	*-*	*-*	*-*	*29.3*	*27.9*	*28.2*	*28.8*	*29.9*	*30.3*	*-*	*-*	
EU-27 average																
weighted	-	-	-	-	20.5	20.0	19.6	19.6	19.6	19.7	19.7	19.8	20.0	-	0.0	
arithmetic	-	-	-	-	21.1	20.9	20.4	20.7	21.1	21.4	21.9	22.0	22.2	-	1.3	
EA-16 average																
weighted	19.4	19.3	19.4	19.6	20.1	19.6	19.2	19.2	19.1	19.1	19.2	19.4	19.6	0.2	0.0	
arithmetic	20.3	20.2	20.3	20.5	20.8	20.5	20.1	20.5	20.7	21.1	21.3	21.4	21.5	1.5	1.1	
EU-25 average																
weighted	20.0	20.0	20.0	20.1	20.5	20.1	19.6	19.7	19.6	19.7	19.7	19.8	20.0	0.0	0.0	
arithmetic	21.4	21.1	21.2	21.3	21.5	21.1	20.7	21.0	21.2	21.5	21.9	22.0	22.2	0.7	1.1	
Convergence indicators																
St.dev/mean	23.8	24.0	23.4	24.6	23.9	22.7	22.4	22.0	21.5	22.4	22.0	21.8	21.3	-2.4	-1.4	
Max-min	18.2	19.3	20.6	21.2	22.5	20.6	19.3	18.3	17.8	18.0	19.2	18.8	18.3	0.2	-2.3	

1) in percentage points
See explanatory notes in Annex B
Source: Commission services

Table D.2: Implicit tax rates in %: Labour

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007	Ranking 2007
BE	43.8	43.4	43.9	44.3	43.6	43.9	43.5	43.6	43.4	44.0	43.8	42.7	42.3	-1.5	-1.6	3
BG	-	-	-	-	35.9	38.7	34.3	32.9	35.5	36.3	34.7	30.6	29.9	-	-8.9	23
CZ	40.5	39.5	40.3	40.7	40.5	40.7	40.3	41.2	41.4	41.8	41.7	41.1	41.4	0.9	0.7	5
DK	40.2	40.2	40.7	38.9	40.2	41.0	40.8	38.8	38.1	37.5	37.1	37.1	37.0	-3.2	-4.0	10
DE	39.4	39.6	40.6	40.6	40.4	40.7	40.5	40.4	40.4	39.2	38.8	39.0	39.0	-0.5	-1.8	9
EE	38.6	37.8	37.6	38.9	39.3	37.8	37.3	37.8	36.9	36.1	34.1	33.9	33.8	-4.8	-4.0	15
IE	29.7	29.3	29.5	28.6	28.7	28.5	27.4	26.0	25.0	26.3	25.4	25.4	25.7	-4.0	-2.8	25
EL	-	-	-	-	-	34.5	34.6	34.4	35.6	33.7	34.2	35.1	35.5	-	1.0	12
ES	29.0	29.5	28.7	28.6	28.3	28.7	29.5	29.8	29.9	29.9	30.3	30.8	31.6	2.6	2.9	17
FR	41.2	41.5	41.8	42.3	42.6	42.1	41.7	41.2	41.5	41.4	41.9	41.9	41.3	0.1	-0.8	6
IT	38.0	41.8	43.4	44.8	44.2	43.7	43.6	43.5	43.4	43.1	42.9	42.5	44.0	6.0	0.3	1
CY	22.1	21.3	21.5	22.5	21.8	21.5	22.8	22.2	22.7	22.7	24.5	24.1	24.0	1.8	2.4	26
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	31.0	-8.2	-5.7	19
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	32.3	-2.2	-8.9	16
LU	29.3	29.6	29.3	28.8	29.6	29.9	29.6	28.3	29.3	29.5	30.4	30.7	31.2	2.0	1.3	18
HU	42.6	43.0	43.7	42.8	42.6	41.4	40.9	41.2	39.3	38.3	38.4	38.8	41.2	-1.4	-0.2	7
MT	19.0	17.8	19.9	18.2	19.2	20.6	21.4	20.8	20.4	21.0	21.3	21.3	20.1	1.1	-0.5	27
NL	34.6	33.6	32.8	33.2	34.1	34.5	30.6	30.9	31.5	31.4	31.6	34.6	34.3	-0.4	-0.3	14
AT	38.5	39.4	40.7	40.3	40.5	40.1	40.6	40.8	40.8	41.0	40.8	40.8	41.0	2.5	0.9	8
PL	36.8	36.3	35.9	35.6	35.8	33.6	33.2	32.4	32.7	32.7	33.1	34.2	35.0	-1.9	1.4	13
PT	26.5	26.4	26.3	26.2	26.6	27.0	27.4	27.6	27.8	27.9	28.1	28.6	30.0	3.5	3.0	22
RO	-	-	-	-	37.6	32.2	31.8	31.1	29.5	28.9	28.0	30.4	30.1	-	-2.1	21
SI	38.5	36.8	37.0	37.5	37.8	37.7	37.5	37.6	37.7	37.5	37.6	37.4	36.9	-1.6	-0.7	11
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	30.9	-7.6	-5.4	20
FI	44.3	45.3	43.6	43.8	43.3	44.1	44.1	43.8	42.5	41.5	41.5	41.6	41.4	-2.9	-2.7	4
SE	46.8	48.0	48.4	49.4	48.5	47.2	46.2	44.8	44.7	44.7	45.0	44.5	43.1	-3.7	-4.1	2
UK	25.7	24.8	24.4	25.0	25.1	25.3	25.0	24.1	24.3	24.8	25.5	25.8	26.1	0.3	0.8	24
NO	-	-	-	-	-	-	-	38.7	39.0	39.2	38.5	37.9	37.8	-	-	
EU-27 average																
weighted	-	-	-	-	37.5	37.2	36.8	36.4	36.5	36.2	36.2	36.4	36.5	-	-0.6	
arithmetic	-	-	-	-	36.1	35.9	35.5	35.1	35.0	34.8	34.5	34.4	34.4	-	-1.5	
EA-16 average																
weighted	38.2	39.0	39.5	39.9	39.7	39.5	39.1	38.9	38.9	38.5	38.4	38.5	38.7	0.5	-0.8	
arithmetic	34.2	34.4	34.6	34.7	34.7	34.6	34.5	34.2	34.3	34.1	34.1	34.2	34.3	0.7	0.1	
EU-25 average																
weighted	36.9	37.4	37.4	37.7	37.5	37.2	36.8	36.4	36.6	36.2	36.3	36.4	36.6	-0.4	-0.6	
arithmetic	35.7	35.6	36.0	36.1	36.1	35.9	35.7	35.4	35.2	34.9	34.7	34.8	34.8	-0.9	-1.1	
Convergence indicators																
St.dev/mean	19.7	20.6	20.6	20.9	19.8	19.2	18.8	19.3	18.7	18.3	17.8	17.3	17.5	-2.2	-1.7	
Max-min	27.8	30.2	28.5	31.2	29.3	26.6	24.8	24.0	24.3	23.7	23.7	23.3	23.9	-3.9	-2.7	

1) in percentage points
See explanatory notes in Annex B
Source: Commission services

Table D.3: Implicit tax rates in %: Capital

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007
BE	25.3	26.7	27.9	30.0	31.0	29.3	29.6	30.9	31.9	32.9	32.4	32.0	31.1	5.9	1.8
BG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CZ	26.3	22.3	23.9	20.1	21.3	20.9	22.3	23.7	24.8	28.0	25.6	25.9	25.6	-0.7	4.7
DK	29.9	30.9	31.7	38.7	38.6	36.0	30.8	30.7	36.7	45.8	49.8	44.8	44.9	15.0	8.9
DE	22.4	25.5	24.4	25.8	29.0	28.9	22.5	20.9	20.9	21.1	22.1	23.9	24.4	2.0	-4.5
EE	14.1	9.3	10.5	11.6	9.2	6.0	4.9	6.4	7.8	8.1	8.0	8.3	10.3	-3.8	4.3
IE	-	-	-	-	-	-	-	14.8	16.8	17.8	19.4	21.1	18.5	-	-
EL	-	-	-	-	-	19.9	17.7	17.7	16.4	16.0	16.8	15.9	-	-	-
ES	-	-	-	-	-	29.7	28.3	30.0	30.3	32.7	36.4	40.9	42.4	-	12.7
FR	32.3	35.3	36.1	36.0	38.5	38.1	38.7	37.4	36.5	37.9	39.2	40.8	40.7	8.4	2.6
IT	27.4	27.9	31.5	28.9	30.5	29.6	29.1	29.2	31.6	29.8	29.6	34.2	36.2	8.8	6.6
CY	16.3	17.0	18.5	21.2	22.6	23.8	22.0	22.5	22.5	23.1	27.0	30.6	50.5	34.2	26.7
LV	20.4	15.6	17.4	22.0	19.0	11.2	11.5	9.6	8.2	8.4	9.6	11.0	14.6	-5.8	3.4
LT	9.2	8.9	9.0	8.9	8.4	7.2	5.9	5.7	7.1	8.5	9.1	11.6	12.1	3.0	4.9
LU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	15.9	16.9	16.4	16.7	16.8	16.6	16.3	-	-	-
MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NL	21.6	23.7	22.7	22.9	23.0	20.8	22.6	24.3	21.0	20.4	18.2	17.2	16.4	-5.3	-4.5
AT	26.1	29.2	29.3	29.7	28.3	27.3	35.8	29.3	28.3	27.4	24.2	24.4	26.1	-0.1	-1.3
PL	20.9	21.3	21.7	20.4	21.8	20.5	20.7	22.5	20.7	19.1	21.6	22.8	-	-	-
PT	20.8	23.3	26.4	27.1	29.6	32.7	30.6	32.2	31.4	27.3	28.5	30.8	34.0	13.2	1.3
RO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SI	-	-	-	-	-	15.7	17.5	17.4	17.0	18.9	22.1	22.0	23.1	-	7.5
SK	35.1	33.1	28.2	27.9	26.3	22.9	21.7	22.5	22.5	18.5	19.5	18.2	17.5	-17.6	-5.4
FI	28.1	30.6	31.2	32.5	32.0	36.0	25.5	27.4	25.8	26.4	26.9	24.0	26.7	-1.4	-9.3
SE	19.9	27.0	29.9	30.4	36.3	43.4	34.2	29.3	30.3	28.8	35.9	29.1	35.9	15.9	-7.5
UK	34.6	34.2	36.1	38.4	41.8	44.7	45.6	41.6	36.9	38.8	41.3	44.4	42.7	8.1	-2.0
NO	-	-	-	-	-	-	-	*41.5*	*37.9*	*40.5*	*40.9*	*43.2*	*41.8*	-	-
EU-27 average															
weighted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EA-16 average															
weighted	25.3	27.5	28.2	28.5	30.6	30.5	28.5	27.8	27.8	28.1	28.9	31.0	32.1	6.2	1.6
arithmetic	24.0	25.4	26.1	26.8	28.0	27.3	26.3	25.5	25.2	25.0	25.9	26.9	29.8	6.4	3.2
EU-25 average															
weighted	26.3	28.3	29.4	30.1	32.6	33.1	31.3	30.0	29.2	29.9	31.2	33.0	34.2	7.1	1.0
arithmetic	23.1	23.7	24.7	25.6	26.6	25.5	24.3	23.6	23.6	24.0	25.2	25.7	28.7	4.8	3.2
Convergence indicators															
St.dev/mean	26.3	27.6	26.3	27.1	28.5	32.3	31.9	30.8	30.9	33.0	34.1	31.8	34.7	9.1	2.4
Max-min	25.9	26.4	27.1	29.8	33.4	38.8	40.7	35.9	29.7	37.7	41.8	36.4	40.2	14.3	1.5

1) in percentage points
See explanatory notes in Annex B
Source: Commission services

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Table D.3.1: Implicit tax rates in %: Capital and business income

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	2000 to 2007
BE	16.9	17.4	17.9	19.6	19.9	19.0	19.2	19.7	19.7	20.1	20.3	20.0	19.6	2.7	0.6
BG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CZ	22.6	18.3	20.3	16.7	18.0	17.4	19.1	20.7	21.8	25.7	23.3	23.7	23.5	0.9	6.1
DK	21.2	22.1	22.7	27.6	27.4	23.8	17.5	17.2	21.3	30.2	36.1	31.0	29.1	7.9	5.2
DE	17.8	20.7	20.2	21.4	24.2	24.3	17.9	16.7	16.7	17.1	18.2	20.2	20.7	2.9	-3.6
EE	11.6	6.8	8.1	9.5	7.0	3.8	3.0	4.5	6.0	6.1	6.1	6.5	8.1	-3.5	4.2
IE	-	-	-	-	-	-	-	11.2	12.4	12.9	13.5	14.6	13.0	-	-
EL	-	-	-	-	-	15.1	13.6	14.1	13.1	13.1	13.7	12.6	-	-	-
ES	-	-	-	-	-	20.1	18.9	20.1	19.7	21.1	23.4	26.5	29.4	-	9.3
FR	15.6	17.4	17.8	17.8	19.8	20.6	21.4	19.8	18.7	19.3	19.8	21.9	22.0	6.4	1.4
IT	18.1	19.4	21.9	20.1	22.4	22.5	22.5	21.3	24.2	21.9	21.8	25.6	27.7	9.7	5.2
CY	12.8	13.6	14.7	17.3	19.1	17.9	17.7	18.6	17.4	15.7	18.9	23.5	38.2	25.4	20.3
LV	10.1	9.0	9.8	12.2	10.2	6.7	7.0	7.0	5.4	5.9	7.2	8.8	10.8	0.7	4.0
LT	6.9	6.2	6.2	6.1	5.2	4.5	3.7	3.6	5.3	6.6	7.4	9.9	10.2	3.4	5.7
LU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	12.3	13.1	12.8	12.5	11.8	11.6	11.9	-	-	-
MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NL	15.9	17.7	17.2	17.0	16.8	15.0	16.7	17.2	14.3	13.9	12.5	12.3	11.6	-4.4	-3.4
AT	21.1	24.4	24.7	25.1	23.7	22.9	31.0	24.9	23.9	23.3	20.6	20.7	22.4	1.3	-0.5
PL	14.9	15.1	15.4	14.8	16.6	15.9	15.7	16.9	15.6	14.5	15.9	16.2	-	-	-
PT	15.0	17.6	20.0	20.2	21.7	24.3	22.3	22.3	19.7	19.1	19.2	20.9	23.7	8.7	-0.6
RO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SI	-	-	-	-	-	11.1	12.4	13.1	13.2	14.7	17.7	17.9	19.2	-	8.1
SK	32.3	28.9	25.2	25.0	23.6	20.3	19.3	20.0	20.0	16.3	17.4	16.4	15.8	-16.4	-4.4
FI	22.4	24.4	25.7	27.2	26.9	31.2	21.5	22.9	21.1	21.3	21.5	19.6	22.2	-0.2	-9.0
SE	13.9	17.6	19.7	20.1	25.6	32.4	23.7	19.0	20.0	20.3	27.1	22.2	28.6	14.7	-3.8
UK	20.6	20.7	22.5	24.1	25.7	26.8	27.7	24.0	21.1	22.4	24.6	27.1	25.5	5.0	-1.2
NO	-	-	-	-	-	-	-	*22.5*	*19.7*	*21.0*	*20.7*	*22.0*	*22.2*	-	-
EU-27 average															
weighted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EA-16 average															
weighted	16.9	18.8	19.4	19.6	21.5	21.8	20.0	19.0	18.9	18.9	19.4	21.4	22.6	5.3	0.8
arithmetic	17.5	18.7	19.3	19.9	20.8	20.3	19.6	18.7	18.2	17.8	18.5	19.5	22.0	5.2	2.1
EU-25 average															
weighted	17.3	19.0	19.9	20.4	22.3	22.8	21.2	19.7	19.2	19.6	20.7	22.3	23.4	5.6	0.6
arithmetic	16.6	17.0	17.8	18.5	19.3	18.5	17.5	16.8	16.7	17.1	18.2	18.7	21.1	3.9	2.5
Convergence indicators															
St.dev/mean	33.1	31.4	28.7	28.8	29.3	33.7	32.4	29.8	29.1	31.6	33.3	28.5	33.3	0.9	-0.4
Max-min	25.4	22.7	19.5	21.5	22.2	28.5	28.0	21.3	18.9	24.3	30.0	24.5	30.2	4.7	1.6

1) in percentage points
See explanatory notes in Annex B
Source: Commission services

Table D.3.1.1: Implicit tax rates in %: Corporate income

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007
BE	19.5	22.5	23.5	27.4	26.8	23.6	23.6	23.1	22.0	22.2	22.1	21.6	20.7	1.2	-2.9
BG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CZ	47.2	31.4	41.4	27.8	30.1	26.2	28.3	30.3	32.0	29.8	25.4	25.6	24.1	-23.1	-2.1
DK	20.2	22.2	22.2	29.0	21.3	24.4	21.9	21.1	23.2	26.7	29.1	32.3	30.8	10.6	6.4
DE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EE	15.2	9.1	9.8	11.9	8.9	4.1	3.0	4.7	6.5	6.9	5.9	6.5	8.8	-6.4	4.7
IE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL	-	-	-	-	-	29.0	25.1	26.0	21.0	20.1	21.6	18.6	-	-	-
ES	-	-	-	-	-	30.7	28.5	31.4	31.2	35.2	43.5	53.3	59.7	-	29.1
FR	21.5	26.0	26.2	24.7	28.7	29.6	32.9	29.0	24.4	26.4	26.1	31.4	33.2	11.6	3.6
IT	19.5	21.9	26.0	18.8	22.5	19.3	23.7	21.0	24.7	21.4	20.8	27.1	30.1	10.6	10.8
CY	17.7	19.9	24.0	25.9	29.5	25.2	24.3	24.7	22.1	18.9	23.6	26.8	38.7	21.0	13.5
LV	61.6	47.9	14.9	17.1	12.6	8.6	8.8	8.3	6.6	8.0	9.6	11.1	13.0	-48.5	4.5
LT	11.2	10.1	8.9	8.7	6.3	3.9	2.5	2.6	5.7	7.2	8.0	10.8	10.7	-0.5	6.7
LU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	23.9	24.8	19.8	17.5	17.1	17.0	14.7	-	-	-
MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NL	20.0	23.7	22.5	22.8	21.9	18.5	17.3	18.1	14.4	14.4	12.5	11.9	11.0	-8.9	-7.5
AT	23.6	26.9	27.6	28.6	27.0	26.6	37.1	28.3	26.8	26.0	22.9	23.0	24.8	1.3	-1.8
PL	46.8	51.6	46.2	42.7	42.5	37.1	37.2	37.0	21.9	18.7	20.8	19.5	-	-	-
PT	17.0	19.4	21.3	20.0	21.5	25.5	22.7	22.4	19.0	18.8	19.4	22.6	-	-	-
RO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SI	-	-	-	-	-	19.6	22.2	24.6	21.0	23.0	33.6	30.4	32.9	-	13.3
SK	51.2	52.9	49.8	52.4	49.5	40.0	32.7	34.7	35.3	22.6	23.5	20.3	19.5	-31.7	-20.5
FI	19.0	22.1	23.6	25.9	25.2	30.3	18.4	21.2	18.7	18.6	17.9	15.1	17.9	-1.1	-12.4
SE	19.2	22.3	23.9	23.6	29.2	41.0	30.8	23.5	25.3	22.7	31.7	21.7	32.8	13.6	-8.2
UK	23.3	24.6	29.1	29.3	30.2	31.0	31.8	23.9	19.4	19.9	24.5	27.7	23.2	-0.1	-7.9
NO	-	-	-	-	-	-	21.6	19.2	20.6	19.4	21.4	20.6		-	-
EU-27 average															
weighted	-	-	-	-	-	-	-	-	-	-	-	-		-	-
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-		-	-
EA-16 average															
weighted	20.5	23.7	25.3	23.0	25.6	25.5	27.1	25.4	24.2	24.4	25.4	30.0	33.1	12.9	8.0
arithmetic	22.4	24.8	26.3	26.8	27.9	26.5	25.7	25.4	23.4	22.3	23.9	25.2	28.7	10.2	4.6
EU-25 average															
weighted	21.9	24.6	26.7	25.3	27.2	27.6	28.4	25.1	23.1	23.2	25.2	28.7	30.5	8.5	3.0
arithmetic	26.0	26.0	25.5	25.5	25.5	24.7	23.7	22.6	20.9	20.2	21.9	22.5	25.5	-1.3	0.7
Convergence indicators															
St.dev/mean	68.0	51.6	41.6	40.6	39.2	36.5	34.0	35.0	34.1	30.5	34.8	35.3	41.5	-26.2	4.9
Max-min	50.4	43.8	40.9	43.7	43.2	37.1	34.7	34.4	29.6	28.3	37.6	46.8	50.9	0.6	13.9

1) in percentage points
See explanatory notes in Annex B
Source: Commission services

Table D.3.1.2: Implicit tax rates in %: Capital and business income of households and self-employed

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference[1] 1995 to 2007	Difference[1] 2000 to 2007
BE	13.6	13.2	13.2	13.1	13.3	13.0	13.3	13.9	14.5	14.8	15.1	14.9	14.9	1.3	1.9
BG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CZ	8.5	8.9	8.4	8.2	8.2	9.2	9.5	10.3	10.5	18.2	17.3	17.6	18.7	10.2	9.5
DK	20.7	20.4	21.5	22.9	33.8	19.6	7.7	7.8	13.3	29.8	42.0	21.9	19.5	-1.2	0.0
DE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EE	3.9	2.8	4.3	3.9	2.6	2.8	2.5	3.3	3.4	2.6	5.3	4.5	5.1	1.2	2.2
IE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL	-	-	-	-	-	8.9	8.7	9.4	9.6	9.7	9.7	9.5	-	-	-
ES	-	-	-	-	-	13.6	13.1	13.0	12.5	12.4	12.6	13.7	14.7	-	1.1
FR	11.2	11.8	11.6	12.0	12.7	13.2	12.8	12.6	13.0	12.4	13.0	13.3	12.6	1.4	-0.6
IT	12.8	13.2	14.0	14.5	15.1	16.7	14.5	14.2	16.1	15.1	15.1	16.8	17.9	5.1	1.1
CY	5.0	4.1	3.8	5.6	5.3	7.0	6.3	8.8	11.1	10.5	11.0	15.3	27.1	22.1	20.1
LV	0.2	0.2	0.2	0.2	0.4	1.1	0.7	1.1	0.7	0.5	0.5	1.0	1.7	1.5	0.6
LT	1.9	1.9	2.3	2.4	2.6	2.5	2.5	2.2	1.8	2.0	2.5	2.6	3.3	1.4	0.8
LU	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	6.2	6.7	7.3	7.6	6.8	6.6	8.0	-	-	-
MT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NL	10.8	10.3	9.4	8.6	8.7	8.0	13.0	12.9	11.9	10.5	10.4	10.8	10.5	-0.3	2.5
AT	11.2	11.0	10.2	9.7	8.5	8.1	9.0	9.8	8.8	7.8	6.8	7.1	8.5	-2.7	0.3
PL	8.1	7.9	8.0	8.0	10.0	10.0	10.8	11.9	12.6	11.7	12.6	13.4	-	-	-
PT	10.5	12.5	14.0	16.0	15.8	16.3	14.9	15.1	15.0	11.8	10.3	8.6	-	-	-
RO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SI	-	-	-	-	-	6.9	7.9	7.5	7.8	8.8	7.3	8.0	7.8	-	0.8
SK	17.2	16.4	13.5	13.9	13.0	11.8	12.6	13.3	12.5	12.0	13.4	13.1	12.5	-4.8	0.6
FI	21.0	21.5	22.3	22.4	22.2	23.1	21.2	19.4	18.7	18.5	21.1	23.2	24.2	3.2	1.1
SE	6.7	11.5	13.7	14.8	19.6	22.7	15.9	13.6	13.6	15.2	18.7	20.5	19.4	12.7	-3.4
UK	13.7	13.1	12.6	14.8	16.4	17.1	17.6	18.2	17.4	19.1	18.7	20.4	22.5	8.7	5.4
NO	-	-	-	-	-	-	-	*17.4*	*14.2*	*14.6*	*14.4*	*24.2*	*28.7*	-	-

EU-27 average															
weighted	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
arithmetic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

EA-16 average															
weighted	11.9	12.2	12.4	12.7	13.1	13.7	13.3	13.2	13.6	12.9	13.1	13.8	14.3	2.4	0.8
arithmetic	12.0	12.0	11.9	12.4	12.3	12.2	12.3	12.5	12.6	12.0	12.1	12.9	14.5	3.3	3.1

EU-25 average															
weighted	12.2	12.4	12.6	13.3	14.6	14.7	14.0	14.0	14.2	14.7	15.1	15.6	16.5	4.3	1.9
arithmetic	10.2	10.4	10.5	11.1	12.0	11.3	10.5	10.7	11.1	11.9	12.9	12.6	13.8	3.8	2.8

Convergence indicators															
St.dev/mean	48.9	47.9	48.1	47.5	56.5	42.7	36.9	34.3	33.5	44.7	56.6	40.2	44.9	-3.8	1.8
Max-min	20.9	21.3	22.2	22.6	33.4	22.0	20.5	18.3	18.0	29.2	41.5	22.3	25.4	4.5	3.4

1) in percentage points
See explanatory notes in Annex B
Source: Commission services

eurostat EUROPEAN COMMISSION | Taxation and Customs Union

Table D.4_T: Implicit tax rates: Energy[1]

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Difference 1995 to 2006	Difference 2000 to 2006	Ranking 2006
BE	91.7	90.9	90.7	91.2	92.5	92.5	92.4	97.6	97.4	109.4	116.3	115.2	23.5	22.6	16
BG	-	-	-	-	29.0	36.4	46.2	37.4	49.4	64.1	62.0	67.8	-	31.5	26
CZ	39.0	41.6	42.0	46.0	52.0	55.9	65.5	74.6	73.4	81.7	96.8	103.3	64.4	47.5	20
DK	202.9	216.5	221.7	251.4	289.6	313.7	326.1	336.0	335.7	337.0	332.9	329.2	126.2	15.5	1
DE	168.3	151.9	149.6	150.3	177.5	192.7	200.4	211.6	225.3	219.0	212.8	209.7	41.4	17.0	6
EE	6.5	13.4	17.9	30.5	30.8	32.2	44.2	45.9	51.0	63.4	77.4	86.9	80.4	54.7	22
IE	112.2	121.0	139.4	140.4	144.6	140.5	123.7	147.3	152.1	171.4	169.6	168.4	56.2	27.9	10
EL	157.7	161.3	157.0	138.6	132.2	117.3	118.0	110.8	111.1	115.4	115.7	114.6	-43.1	-2.7	17
ES	128.1	134.3	128.9	138.5	144.0	137.8	134.6	141.5	141.4	141.2	140.3	145.8	17.7	8.0	14
FR	168.5	166.8	168.6	169.7	175.9	173.0	160.4	176.8	172.1	177.5	175.0	178.4	9.9	5.4	8
IT	237.9	261.6	272.1	260.9	264.5	248.7	240.4	237.5	243.6	236.2	236.6	246.2	8.3	-2.6	2
CY	26.4	27.1	26.4	29.3	31.9	43.0	61.1	64.4	125.1	145.4	146.0	146.5	120.1	103.5	13
LV	10.1	18.1	26.7	44.7	41.6	48.3	43.2	48.2	51.7	60.8	72.2	76.1	66.0	27.8	25
LT	12.3	16.4	25.0	38.9	54.4	58.0	64.7	75.6	79.7	77.7	81.6	83.4	71.1	25.4	23
LU	140.9	138.6	142.7	151.2	158.8	164.3	164.3	169.7	173.8	185.8	194.0	194.6	53.7	30.3	7
HU	58.5	53.1	62.2	76.9	79.3	79.6	82.3	92.8	96.5	96.8	100.9	104.4	45.9	24.8	19
MT	52.0	60.8	72.1	126.8	139.3	142.2	176.4	135.4	120.3	120.4	118.3	140.0	88.0	-2.2	15
NL	112.4	110.8	125.6	131.2	146.4	154.4	160.0	164.4	169.1	179.9	197.9	216.1	103.7	61.7	5
AT	123.1	117.0	137.1	130.2	136.5	142.6	148.2	152.1	152.4	165.0	160.5	157.8	34.7	15.2	11
PL	20.7	26.0	27.6	37.7	48.1	59.2	66.7	77.4	72.1	75.3	95.9	101.4	80.8	42.3	21
PT	164.6	163.5	152.5	159.4	151.4	111.8	133.4	157.7	167.7	155.3	167.5	171.7	7.0	59.9	9
RO	-	-	-	36.2	56.1	58.3	37.9	36.6	43.8	54.8	59.5	67.4	-	9.1	27
SI	126.0	126.1	138.5	177.2	155.0	118.2	135.8	144.5	141.4	145.7	144.9	147.4	21.4	29.1	12
SK	29.9	29.5	32.1	32.2	33.2	42.4	37.1	44.1	59.3	70.2	77.3	83.0	53.0	40.6	24
FI	96.7	96.2	106.6	104.6	109.8	108.7	112.7	113.7	112.4	113.1	115.8	111.8	15.0	3.1	18
SE	138.3	169.2	168.0	172.7	178.3	182.0	181.6	194.4	204.7	208.9	210.7	217.9	79.6	35.9	4
UK	142.6	148.2	185.9	211.5	225.7	249.5	238.7	247.3	227.1	238.4	235.2	239.7	97.2	-9.7	3
NO	-	-	-	-	-	-	-	*164.8*	*160.6*	*143.2*	*161.9*	*171.7*	-	-	

EU-27 average															
GDP-weighted	-	-	-	-	184.1	189.1	185.8	193.9	193.6	195.4	193.8	196.6	-	7.5	
base-weighted	-	-	-	-	167.3	171.9	170.0	177.8	178.3	180.3	181.2	184.4	-	12.5	
arithmetic	-	-	-	-	121.4	122.3	125.8	130.9	135.2	141.1	144.9	149.1	-	26.7	
EA-16 average															
GDP-weighted	165.2	165.1	168.3	167.5	179.2	179.1	177.6	185.5	189.7	189.1	187.7	190.5	25.2	11.3	
base-weighted	161.2	159.3	162.0	162.0	173.7	173.3	172.2	180.0	184.5	184.4	184.0	187.0	25.8	13.7	
arithmetic	121.0	122.3	127.5	133.2	137.1	133.1	137.4	141.8	147.8	153.2	155.5	159.2	38.2	26.0	
EU-25 average															
GDP-weighted	158.6	160.0	167.8	172.2	184.8	189.9	186.7	195.0	194.7	196.4	195.0	198.0	39.4	8.1	
base-weighted	143.7	144.8	152.4	158.4	170.7	175.3	173.7	181.9	182.2	184.1	184.8	187.9	44.2	12.6	
arithmetic	102.7	106.4	112.7	121.7	127.7	128.3	132.5	138.5	142.3	147.6	151.7	155.6	52.9	27.2	
Convergence indicators															
St.dev/mean	41.2	42.1	40.7	39.9	39.2	38.4	38.8	37.8	36.5	35.0	33.7	32.8	-8.4	-5.6	
Max-min	231.4	248.2	254.3	231.6	260.6	281.5	289.0	299.3	291.9	282.2	273.4	261.8	30.4	-19.8	

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

See explanatory notes in Annex B

Source: Commission services

Taxation and
Customs Union   eurostat
EUROPEAN COMMISSION

Table D.5_T: Implicit tax rates, deflated: Energy[1]

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Difference 1995 to 2006	Difference 2000 to 2006	Ranking 2006
BE	102.0	99.9	96.9	97.1	98.1	92.5	90.6	95.2	94.9	104.0	107.0	102.8	0.7	10.2	17
BG	-	-	-	-	31.8	36.4	44.4	35.5	46.8	57.8	53.0	53.2	-	16.8	25
CZ	50.4	50.2	47.3	48.7	53.7	55.9	64.4	74.7	73.2	79.3	94.5	100.8	50.4	45.0	18
DK	221.9	233.3	233.8	264.3	301.4	313.7	319.0	326.0	323.8	319.1	305.5	295.2	73.3	-18.5	1
DE	172.4	154.9	151.3	152.1	179.7	192.7	198.3	208.3	221.3	213.7	205.5	200.7	28.3	7.9	4
EE	9.9	17.1	20.3	33.3	32.4	32.2	42.0	42.5	46.4	55.9	65.5	68.9	58.9	36.7	24
IE	134.1	142.6	159.3	156.2	153.1	140.5	116.7	134.1	138.0	153.6	151.3	146.9	12.8	6.3	10
EL	206.1	197.1	181.2	152.5	141.6	117.3	114.5	104.7	101.9	102.9	100.2	96.0	-110.1	-21.3	19
ES	147.5	150.3	140.5	148.7	151.3	137.8	130.6	133.5	129.8	125.0	119.3	119.2	-28.2	-18.6	14
FR	176.4	172.2	172.3	173.0	179.9	173.0	158.2	172.8	166.1	168.8	162.7	161.9	-14.6	-11.1	8
IT	270.5	287.4	291.9	274.8	274.2	248.7	234.2	225.6	226.4	213.9	208.2	210.4	-60.1	-38.3	3
CY	30.4	30.4	28.8	31.3	33.2	43.0	59.5	62.1	116.6	131.9	128.4	125.5	95.1	82.5	13
LV	13.7	21.3	29.1	47.3	43.6	48.3	42.6	45.8	47.0	51.3	55.1	52.8	39.2	4.5	26
LT	15.4	18.0	25.3	38.9	55.3	58.0	65.4	77.4	83.1	80.0	78.2	74.5	59.1	16.5	22
LU	167.8	158.1	160.4	169.0	170.6	164.3	167.3	172.2	177.6	181.0	178.0	167.8	0.0	3.5	7
HU	110.7	82.9	83.1	91.5	87.9	79.6	77.8	85.8	86.0	85.0	87.5	86.6	-24.1	7.0	21
MT	60.7	69.5	81.7	140.6	152.6	142.2	179.3	134.7	119.3	117.3	112.3	125.8	65.2	-16.3	12
NL	122.9	119.9	133.0	138.5	153.4	154.4	155.4	157.7	160.5	169.1	181.5	193.6	70.7	39.2	6
AT	128.8	120.9	141.4	133.6	139.1	142.6	146.3	149.1	148.2	157.9	150.3	144.5	15.7	1.9	11
PL	35.0	37.9	35.0	43.0	51.8	59.2	64.8	73.0	66.6	66.7	84.2	87.5	52.5	28.3	20
PT	190.6	184.9	166.6	170.2	158.3	111.8	129.9	150.0	156.7	141.7	148.8	148.1	-42.5	36.3	9
RO	-	-	-	77.2	79.6	58.3	28.0	22.3	22.0	24.4	24.7	26.1	-	-32.2	27
SI	181.2	162.9	166.9	203.2	169.4	118.2	126.0	126.8	119.0	118.7	115.0	114.4	-66.8	-3.8	15
SK	40.1	37.2	38.0	37.3	36.8	42.4	35.2	40.8	53.0	60.2	66.0	69.0	28.9	26.6	23
FI	103.4	101.9	111.7	108.2	113.8	108.7	111.0	111.8	110.8	110.5	111.5	105.3	1.9	-3.4	16
SE	144.7	177.4	173.8	178.3	182.3	182.0	176.7	186.9	195.2	198.8	196.9	199.3	54.7	17.4	5
UK	152.3	154.0	192.3	217.8	229.4	249.5	235.0	239.0	214.1	220.8	212.4	211.1	58.8	-38.3	2
NO	-	-	-	-	-	-	-	166.5	158.3	134.5	142.5	141.5	-	-	

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	Difference 1995 to 2006	Difference 2000 to 2006	
EU-27 average															
GDP-weighted	-	-	-	-	189.2	189.1	182.4	187.5	184.6	183.0	177.4	175.6	-	-13.4	
base-weighted	-	-	-	-	172.6	171.9	166.6	171.6	169.6	168.4	165.4	164.3	-	-7.7	
arithmetic	-	-	-	-	127.9	122.3	122.7	125.5	127.6	130.0	129.8	129.2	-	6.8	
EA-16 average															
GDP-weighted	178.1	175.5	176.1	173.7	184.4	179.1	174.3	179.5	181.5	177.9	172.7	171.2	-6.9	-8.0	
base-weighted	174.7	169.8	169.9	168.3	179.0	173.3	169.0	174.2	176.5	173.4	169.2	168.1	-6.7	-5.2	
arithmetic	139.7	136.9	138.9	142.9	144.1	133.1	134.6	136.2	140.0	141.9	140.4	139.5	-0.2	6.3	
EU-25 average															
GDP-weighted	171.2	170.0	175.5	178.6	189.8	189.9	183.3	188.6	185.7	184.2	178.7	177.2	6.0	-12.7	
base-weighted	157.0	154.9	160.0	164.7	175.7	175.3	170.5	175.9	173.8	172.5	169.3	168.2	11.2	-7.1	
arithmetic	119.6	119.3	122.5	130.0	133.7	128.3	129.6	133.2	135.0	137.1	137.0	136.3	16.8	8.0	
Convergence indicators															
St.dev/mean	42.2	42.6	41.1	39.6	39.0	38.4	39.3	38.4	37.5	36.5	35.4	35.0	-7.2	-3.5	
Max-min	260.6	270.4	271.6	243.5	269.7	281.5	291.0	303.7	301.8	294.7	280.8	269.0	8.4	-12.5	

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

See explanatory notes in Annex B

Source: Commission services

Annex B

Methodology and explanatory notes

ANNEX B: METHODOLOGY AND EXPLANATORY NOTES

The 'Taxation trends' survey assesses the tax system from a number of angles. The examination of the tax structures by tax type and by level of government illustrates the relative importance of the different tax instruments used in raising revenues and the distribution of financial resources among the constituent elements of the state apparatus, respectively. The breakdown into taxes on consumption, labour and capital allows an assessment of the manner in which the tax burden is distributed among the different factors. The implicit tax rates measure in turn the actual or effective average tax burden levied on different types of economic income or activities.

For the purposes of assembling these backward-looking aggregate metrics, national accounts provide time series for observing changes in the overall effective tax burden and a coherent framework for matching tax revenues with income flow data and economic aggregates. Given the consistency and harmonised computation of the ESA95 system, national accounts data provided by the Member States also allow a good degree of international comparability. However, it should be kept in mind that the tax base derived from national accounts data does not correspond to the actual or legal tax base used in computing tax liabilities. The bases calculated using national accounts are in some instances narrower (omitting capital gains on capital for instance) and in others broader (due to the exclusion of some deductions from the tax base).

This methodological section explains the methods of, and the reasoning behind, the calculation of the various ratios presented in the survey; approaching them in the order in which they appear in Annex A. Given that Parts A and B (Tax structure by tax type and Tax structure by level of government) follow ESA95 classifications, a simple description of the aggregates and the data sources is provided. Parts C and D (Tax structure by economic function and the Implicit tax rates) present statistics developed by the EU Commission Directorate-General for Taxation and Customs Union specifically for this publication, so the reasoning will be delved into in greater detail, with attention given to both their theoretical and practical limitations. Annex B concludes with an in-depth discussion of the approaches used in calculating the split of personal income tax according to its sources, a process critical to the creation of meaningful statistics for Parts C and D.

Data coverage and reliability has generally improved over time. On the other hand, in some cases a reassessment of the quality of the data has led us to reconsider publication of some series or data points as problems of comparability appeared. In particular, the coverage of the ITR on capital is patchy as the computation of the ITR on capital is quite demanding in terms of the required level of detail in national accounts data. In many cases it was not possible to compute the implicit tax rate on capital even though data on capital tax revenue were available, because the data needed to compute the denominator of the ITR (i.e. the sum of revenues accruing to capital) are missing. Overall, the degree of cross-country comparability seems satisfactory.

Ranking

In all the tables of Annex A, a ranking is given whereby the Member state with the highest ratio is listed with number 1, the second with number 2 and so on. The ranking refers to the order of the Member States for each specific ratio and only includes those Member States for which 2007 data is available in the respective table. The rankings are also shown in the country tables in Part III. No ranking is given if more than 10 % of data points are missing.

Total

In some countries the sum of the taxes in % of GDP in each of the Parts A, B and C of the country chapters data table and in the corresponding Annex A tables adds up to more than the total. This is the case whenever the table contains the item 'amounts assessed but unlikely to be collected' (d995) because this item in general cannot be attributed with certainty to any detailed category and is therefore listed 'below the line'[1]. The excess is, therefore, exactly equal to this amount.

Averages

This report computes arithmetic and weighted averages for three groups of countries: the EU as a whole (EU-27), the EU-25 (i.e. the EU-27 minus Bulgaria and Romania which joined the Union on 1 January 2007) and the euro area in its current 16-country composition (EA-16). EU-27 averages are calculated and presented in the tables and graphs only if data are available for both Bulgaria and Romania. In the report EU-27 averages are used whenever possible; however, given that most data for Bulgaria and Romania exist only for a limited number of years, when the focus is on the trend over the entire 1995–2007 period, we typically refer to the EU-25 average. Occasionally, averages for other groupings (the former EU-15, the NMS-10 and NMS-12) are used for illustrative purposes in the text of the main parts, but never in tables and graphs.

As already mentioned in Part I, when the type of average is not indicated explicitly, the arithmetic average was used. In the tables and graphs in the main part of the report as well as in Annex A, in general, no adjustment for missing values is made: the average shown is simply the result of the customary formula applied to the available data. However, in calculating the averages of the ITRs on consumption, labour and capital, missing values for Greece and Spain (only for the latter ITR) for the period 1995–1999 have been replaced by the values covering the same period available in the last publication of the report.

Data sources

The national accounts data utilised for this report were extracted from the Eurostat public database (formerly known as NewCronos) on 9 February 2009. In addition, more disaggregated tax data submitted to Eurostat (the National Tax List) were used for the classification of revenue by economic function and to determine the level of environmental taxes. Data for 2007 should be regarded as provisional. In very few cases, estimates at the detailed level have been used if statistics were not available; in those cases, the estimates were either supplied by Member States administrations or computed using proxies. In the case of the base of the ITR on consumption (P31_S14dom – Final consumption of households on the economic territory (domestic concept), no data for 2007 was available for Bulgaria, Portugal, Romania and the United Kingdom. In order to get an estimation for the missing values, the growth rate for 'Private final consumption expenditure at current prices' from the AMECO database was used.

The output gap measure shown in the country chapters is based on the production function approach and is taken from the AMECO database.

The country chapters of the non-euro area Member States for illustrative reasons often contain not only data in national currency, but also rounded figures in euro, e.g. for income thresholds or changes in tax revenue. In these cases the exchange rates of the time of writing (February-March 2009) were used.

Although all Member States authorities have provided disaggregated data on their tax revenue (the National Tax List), its level of detail varies. Information on the level of disaggregation utilised for the computation of the indicators for each Member State (formerly included in the report as Annex B) is available on the homepage of the Directorate-General for Taxation and Customs Union (http://ec.europa.eu/taxtrends).

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1)   For some countries more detailed breakdown is available and accessible on the Eurostat homepage.

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Part A: Tax structure by tax type

Definition of the aggregates

Total taxes (incl. SSC) are defined as: taxes on production and imports (d2), current taxes on income and wealth (d5), capital taxes (d91), actual compulsory social contributions (d61111 + d61121 + d61131). Indirect taxes, direct taxes and social contributions add up to the total of taxes received by the general government.

Taxes (excl. SSC) are defined as total taxes (incl. SSC) minus actual compulsory social contributions.

'Indirect taxes' are defined as taxes linked to production and imports (code d2 in the ESA95 system), i.e. as compulsory levies on producer units in respect of the production or importation of goods and services or the use of factors of production. They include VAT, import duties, excise duties and other specific taxes on services (transport, insurance etc.) and on financial and capital transactions. They also include taxes on production (d29) defined as 'taxes that enterprises incur as a result of engaging in production', such as professional licences, taxes on land and building and payroll taxes.

Indirect taxes are defined as the sum of the following ESA95 tax categories:

- VAT: value added type taxes (d211).

- Excise duties and consumption taxes: excise and consumption taxes (d214a) + excise duties (d2122c).

- Other taxes on products (incl. import duties): taxes and duties on imports excluding VAT (d212), excluding excise duties (d2122c), taxes on products, except VAT and import duties (d214), excluding excise duties (d214a).

- Other taxes on production (d29).

'Direct taxes' are defined as current taxes on income and wealth (d5) plus capital taxes including taxes such as inheritance or gift taxes (d91). Income tax (d51) is a subcategory, which includes personal income tax (PIT) and corporate income tax (CIT) as well as capital gains taxes.

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

- personal income tax: taxes on individual or households income including holding gains (d51a + d51c1);

- corporate income tax: taxes on the income or profits of corporations including holding gains (d51b + d51c2);

- other income and capital taxes: other taxes on income corresponding to other taxes on holding gains (d51c3), taxes on winnings from lottery or gambling (d51d) and other taxes on income n.e.c. (d51e); taxes on capital defined as other current taxes (d59) and capital taxes (d91).

Note that in some Member States, such as the United Kingdom, Sweden, Italy, and Ireland, the 'Taxes on individual or household holding gains' and 'Taxes on holding gains of corporations' are not included in D51c1 and D51c2, respectively, but in 'Other income and capital taxes'. This difference in reporting should be taken into consideration when comparing the levels of the three detailed categories of direct taxes between Member States.

'Actual compulsory social contributions' are paid by employers and employees on the basis of a work contract, or by self- and non-employed persons. They include three subcategories:

- compulsory employers' actual social contributions (d61111);

- compulsory employees' social contributions (d61121);

- compulsory social contributions by self- and non-employed persons (d61131).

Prior to the 2003 edition actual social contributions (ESA95 code d611), which include both compulsory and voluntary contributions, were used for the purposes of calculating the statistics. Voluntary contributions vary in their purpose (e.g. the purchase of 'extra years' for pensions and the wish to complete a gap in the social contributions due to years worked abroad) and may vary in the degree to which they are voluntary in a real economic sense, but, as they are essentially a form of household saving they should not be considered as compulsory levies imposed by the government. In addition, 'imputed social contributions' (d612), which relate to unfunded social security schemes, are excluded such that the definition used in this survey corresponds to Indicator 2 of the four indicators of general government and European Union levies issued by Eurostat (see Box B.1). In practice, imputed social contributions mainly relate to a number of EU governments, which do not pay actual contributions for their employees but nevertheless guarantee them a pension upon retirement; imputed social contributions represent the contributions the government should pay to a pension fund in order to provide a pension of an equivalent amount to the employees. Including imputed social contributions in the definition of compulsory levies would allow greater comparability over time and across countries, given that some governments make actual contributions for their employees while others simply pay social benefits to their employees as their entitlement arises. However, imputed social contributions are not based on actual transactions and the method for imputation may involve estimation errors. Ultimately it is found that, while including imputed social contributions in the definition of total taxes would result in a non-negligible level shift, yielding an increase of the tax ratio for the EU-27 average by around three quarters of a percentage point and for the EA-16 average by around one percentage point (see Graph B-1.1), the development of the ratios over time would not be affected (see European Commission, 2004, pp. 99–100, for a comparison of the time trend).

Graph B-1.1   Sensitivity analysis: role of imputed social contributions
2007, in %

Source: Commission services

Box B.1: Indicators on general government and European Union levies

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

Taxes on production and imports (D.2)

+   Current taxes on income, wealth, etc (D.5)

+   Capital taxes (D.91)

[- Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995)]

+   Compulsory actual social contributions payable to the social security funds sub-sector (S.1314) (D.61111 + D.61121 + D.61131, when payable to 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 (D.61111 + D.61121 + D.61131, when payable to S.1311, S.1312 and S.1313)

=   **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 (S.13) (D.61112 + D.61122 + D.61132)

=   **INDICATOR 4** (Total taxes and social contributions payable to general government, including those for government as an employer)

Box B.2 shows a breakdown of taxes that Member States provide on a harmonised basis in the framework of European System of Accounts 95 (ESA95) Transmission Programme as well as the codes used in ESA95.

Box B.2: Scheme of ESA95 classification of taxes and social contributions

d2		**Taxes on Production and Imports**
	d21	Taxes on Products
	d211	Value added type taxes
	d212	Taxes and duties on imports excluding VAT
	d2121	Import duties
	d2122	Taxes on imports, excluding VAT and import duties
	d2122a	Levies on imported agricultural products
	d2122b	Monetary compensatory amounts on imports
	d2122c	Excise duties
	d2122d	General sales taxes
	d2122e	Taxes on specific services
	d2122f	Profits of import monopolies
	d214	Taxes on products, except VAT and import taxes
	d214a	Excise duties and consumption taxes
	d214b	Stamp taxes
	d214c	Taxes on financial and capital transactions
	d214d	Car registration taxes
	d214e	Taxes on entertainment
	d214f	Taxes on lotteries, gambling and betting
	d214g	Taxes on insurance premiums
	d214h	Other taxes on specific services
	d214i	General sales or turnover taxes
	d214j	Profits of fiscal monopolies
	d214k	Export duties and monetary comp. amounts on exports
	d214l	Other taxes on products n.e.c.
	d29	Other taxes on production
	d29a	Taxes on land, buildings and other structures
	d29b	Taxes on the use of fixed assets
	d29c	Total wage bill and payroll taxes
	d29d	Taxes on international transactions
	d29e	Business and professional licences
	d29f	Taxes on pollution
	d29g	Under-compensation of VAT (flat rate system)
	d29h	Other taxes on production n.e.c.
d5		**Current taxes on income, wealth, etc.**
	d51	Taxes on income
	d51a+d51c1	Taxes on individual or household income incl. holding gains
	d51b+d51c2	Taxes on the income or profits of corporations incl. holding gains
	d51c3	Other taxes on holding gains
	d51d	Taxes on winnings from lottery or gambling
	d51e	Other taxes on income n.e.c.
	d59	Other current taxes
	d59a	Current taxes on capital
	d59b	Poll taxes
	d59c	Expenditure taxes
	d59d	Payments by households for licences
	d59e	Taxes on international transactions
	d59f	Other current taxes n.e.c.

Box 2 Continued

d91	Capital taxes
d91a	Taxes on capital transfers
d91b	Capital levies
d91c	Other capital taxes n.e.c.
d611	**Actual social contributions**
d6111	Employers' actual social contributions
d61111	Compulsory employers' actual social contributions
d61112*	Voluntary employers' actual social contributions*
d6112	Employees' social contributions
d61121	Compulsory employees' social contributions
d61122*	Voluntary employees' social contributions*
d6113	Social contributions by self- and non-employed persons
d61131	Compulsory contributions self- and non-employed persons
d61132*	Voluntary contributions by self and non-employed persons*
d612*	**Imputed social contributions***

Note: * Not included in the 'Taxation trends' definition of total taxes (incl. SSC)

Part B: Tax structure by level of government

Data sources: same as in Part A.

Definitions of the aggregates: total taxes received by the general government (institutional sector S13 in ESA95) are broken down as taxes received by:

- central government (S1311)

- state (region) government for federal states (S1312)

- local government (S1313)

- social security funds (S1314)

- the EC institutions (S212).

The taxes that are reported under these headings represent 'ultimately received' tax revenues. This means, for example, that not only the 'own' taxes are included, but also the part of the tax revenue that is automatically and unconditionally 'shared' between the government sub-sectors, even if these government sub-sectors have no power to vary the rate or the base of those particular taxes. Additional information was used for the classification of taxes for Belgium. Furthermore, Denmark treats the VAT revenues (D211) paid to the EU institutions in a different way from other Member States. They are recorded under S1311 instead of under S212; subsequently, a current transfer from S13 to S212 (under ESA95 code: D7PAY) is booked. This treatment affects also D21 and D2 for S1311 (central government) and S13 (general government); compared to the other Member States, this results in a higher estimate of central government revenue and a lower estimate of the revenue at the level of the EU institutions.

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Part C: Tax structure by economic function

The calculation of Part C ratios is done on the basis of more detailed revenue data than the one published by Eurostat. The Eurostat database is therefore supplemented by a so-called National List of Taxes supplied by Member States. The economic allocation of taxes published in this report is applied to each tax contained in the National List of Taxes. Furthermore, a split of the personal income tax by economic function is used.

- The availability of detailed revenue data and the economic allocation for each country and each tax is available on the homepage of the Directorate-General for Taxation and Customs Union (http://ec.europa.eu/taxtrends).

- Compulsory social contributions of self-employed and non-employed (d61131) needed to be split between non-employed (considered as part of labour) and self-employed (considered as part of capital). The split is not available from the Eurostat public database (formerly NewCronos), although some national sources of national accounts make it available. The split has been computed by applying to d61131 the share of non-employed and self-employed as reported by the Member States as part of the social protection data in the Eurostat public database, the so-called ESSPROS module of Eurostat[2]; where no statistics were available the share paid by the non-employed was assumed to be negligible. The data used in the report covers the period up to 2006. For Belgium more detailed national accounts data on the separate contribution of self-employed, and non-employed have been used instead.

Methodology and the allocation of taxes to economic functions

Taxes on consumption, labour and capital add up to the total of taxes received by general government. The separation of taxes into three economic functions and the identification of an environmental tax category inevitably lead to simplifications and somewhat hybrid categories. The exercise is currently complicated by the fact that the harmonised classification of taxes in ESA95 is not always consistently applied at the detailed level of individual taxes across Member States. A number of borderline cases and approximations had to be taken into account to arrive at a final classification of taxes. Tax data are not always recorded in sufficient detail to identify individual taxes and allocate them to the corresponding economic categories. In addition, some specific national features required a special treatment. The degree of decomposition provided by national statistical offices makes it sometimes difficult to identify sub-categories. General guidelines for the allocation of the taxes are given in the following Boxes B.5 to B.9. However, exceptions are made if necessary to reflect the true nature of a tax. Borderline cases, which mainly regard the split between taxes on stocks of capital and on consumption, are discussed with Member States.

A key methodological problem for classifying tax revenues across the economic functions is that some taxes relate to multiple sources of economic income. This holds most notably for the personal income tax. Therefore, a method was developed to break down personal income tax revenue, in most cases using unpublished data supplied by the national tax administrations. A breakdown of the personal income tax according to four sources of taxable income (labour, capital, self-employment income, and social transfers and pensions) is carried out by Member States authorities according to a country specific methodology (so-called PIT split). Member States use data sets of individual taxpayers (Belgium, Denmark, Germany, France, Ireland, Luxembourg, Latvia, Malta, Netherlands, Poland, Finland, Sweden, Slovenia and United Kingdom) or income class data based on the data set of individual taxpayers (Cyprus, Greece, Spain, Italy, Lithuania, Bulgaria) or tax receipts from withholding and income tax statistics with certain corrections (Austria, Estonia, Czech Republic, Hungary, Portugal, Romania)[3].

Several Member States were not able to provide full time-series coverage for all calendar years. In these cases a trend has been assumed using simple linear interpolations or the fractions were assumed to remain constant, i.e. the 2007

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2) Eurostat (1996).

3) The methodology utilised by Member States to arrive at the PIT split is described in more detail in a separate section of this annex (see 'Methods used to split the revenue from personal income tax' in Part D).

split was considered equal to that of 2006. Tables B.2 to B.5 give all the details on the PIT-split provided by each Member State. In some cases the number of estimates for the PIT split still falls short of the ideal, which to a limited extent affects the accuracy of the allocation of taxes to economic function and, therefore, of the implicit tax rates (ITRs). Additional details are given in a later section of this methodological note.

Although, as a rule, taxes are classified under one single economic function, in some specific cases a breakdown of revenue has been carried out also for taxes other than the PIT. In those cases, examples of which are mentioned below, estimates from Member States have been used to distribute their revenue across the economic functions.

- The revenue from the French tax on accommodations (so-called *Taxe d'habitation*), for example, has been distributed among the categories 'consumption' and '(stocks of) capital', using estimates from the national administration.

- Also, the revenue from the French generalised social contribution and from the contribution for the reduction of social security institutions debt (commonly abbreviated to 'CSG' and 'CRDS', respectively) has been distributed over the categories 'labour' and 'capital (income of households)'.

- Local business taxes often relate to one or more sources of economic income and are allocated over the economic functions where possible. The revenue from the Italian Regional tax on Productive Activities (IRAP), for example, has been distributed among the categories 'labour' and 'capital (income of corporations)', using revenue data from the public administration. The German local business tax (*Gewerbesteuer*), on the other hand, was fully allocated to the category 'capital income (of corporations)', as the part on business capital stocks is not applied in recent years. The French local business tax (*Taxe professionnelle*) has been fully allocated to the category 'Stocks (wealth) of capital', as it is mostly levied on buildings and real estate, and the French government is reforming the tax with phasing out the payroll component from the tax base.

- In Italy, the earnings and the compulsory social contributions paid by self-employed persons working under the so called 'co.co.co' regime (coordinated and continuous collaboration, special work regime now abolished and substituted by project collaboration) are transferred from the category 'capital (income of self-employed)' to 'labour' (partly to employers and employees).

Taxes on consumption

Taxes on consumption are defined as taxes levied on transactions between final consumers and producers and on the final consumption goods. In the new ESA classification these can be identified as the following categories (see Box B.3).

- Value added-type taxes (d211).

- Taxes and duties on imports excluding VAT (d212).

- Taxes on products except VAT and import duties (d214), which include excise duties. Those taxes paid by companies on products used for production have been excluded from the category of consumption taxes, whenever the level of detail enabled their identification[4]. But national accounts tax revenues do not allow such a split for excise duties, which are paid for a substantial part by companies. Moreover, some categories have been allocated to capital such as the stamp taxes (d214b), when they could be identified as related to the stock exchange market or real estate investment. Taxes on financial and capital transactions (d214c) as well as export duties and monetary compensatory amounts on exports (d214k) have also been recorded as capital taxes.

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4)   A possible breakdown of car registration taxes between those paid by companies and those paid by households would only be available for some countries. Hence, to avoid a different treatment in different Member States, all revenue from car registration taxes has been attributed to consumption.

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- Other taxes on production (d29). These are a typical border case since this category includes several taxes or professional licences paid by companies 'as a result of engaging in production': total wage bill and payroll taxes (d29c) have been classified as a tax on labour, taxes on land, building and other structures (d29a) have, e.g. been classified as taxes on the stock of capital. However, taxes on international transactions (d29d), taxes on pollution (d29f) and the under-compensation of VAT (flat-rate system) (d29g) have been considered as consumption taxes.

- Some taxes defined as current taxes (d5) in ESA95 such as poll taxes, expenditure taxes, or payments by households for licences have been attributed to consumption since they are expenditures made by households to obtain specific goods and services.

Box B.3: Definition of taxes on consumption

d211 Value added type taxes
d212 Taxes and duties on imports excluding VAT
d214 Taxes on products except VAT and import duties less
      d214b Stamp taxes
      d214c Taxes on financial and capital transactions
      d214k Export duties and monetary compensatory amounts on exports
From d29 Other taxes on production:
      d29d Taxes on international transactions
      d29f Taxes on pollution
      d29g Under-compensation of VAT (flat rate system)
From d59 Other current taxes:
      d59b Poll taxes
      d59c Expenditure taxes
      d59d Payments by households for licences

Starting from the current edition, a breakdown of the ITR on consumption according to four categories has been introduced. Only the numerator is broken down — the denominator remains the same for each subcategory. The categories are the following.

- VAT: the share of the ITR on consumption relating to VAT (d211-type taxes).

- Energy: this subcategory includes all consumption taxes on energy listed in the National List of Taxes; these are mainly represented by excise duties on mineral oils, duties on electricity or similar taxes; this definition may differ slightly from the one utilised for tables C.4.1_G and C.4.1_T, notably as the latter may include also energy taxes levied on capital or labour.

- Tobacco and alcohol: these include all excise duties on alcohol and tobacco products listed in the National List of Taxes. For Italy, the revenues from stamp duties are included.

- Residual: all remaining consumption taxes are booked in this subcategory; they are obtained as a difference from the total.

The identification of the revenue is done on the basis of the National List of Taxes.

VAT reduced rate and base indicator

For each country, this indicator is calculated as defined in Box B.4:

Box B.4: Definition of VAT reduced rate and base indicator

VAT reduced rate and base indicator = standard VAT rate - VAT component of the ITR on consumption

Taxes on labour

Taxes on employed labour income

Taxes on employed labour comprise all taxes, directly linked to wages and mostly withheld at source, paid by employers and employees, including actual compulsory social contributions (see Box B.5). They include compulsory actual employers' social contributions (d61111) and payroll taxes (d29c), compulsory social contributions paid by employees (d61121) and the part of personal income tax (d51a) that is related to earned income. The personal income tax is typically levied on different sources of income, labour income, but also social benefits, including pensions, dividend and interest income and self-employment income. The next section explains how taxpayers' data have been used to allocate the personal income tax revenue across different sources of income.

Under the definition of taxes on employed labour income adopted in this report, the categories 'personal income tax' and 'social security contributions' are used in a wide sense including all other taxes that are susceptible of increasing the cost of labour. Therefore, the recorded amount of 'personal income tax' in the Nordic countries does not only consist of central government income tax, but also includes the state income tax, or municipality income tax and sometimes also church tax. In France, the generalised social contribution (CSG) and the contribution for the reduction in the debt of the social security institutions (CRDS) are partially booked as income tax on labour income. In Austria, the 'contributions to chambers' and the 'promotion residential building' are also partially booked as tax on labour income (and booked as 'personal income tax' and 'employers' SSC and payroll tax', respectively). In Hungary, the communal tax on enterprises is allocated to labour as 'employers' SSC and payroll tax'. In Portugal, the stamp duty on wages and salaries is allocated to 'employers' SSC and payroll taxes'. In Italy, part of the revenue from the IRAP tax, which is levied on a measure of value added by enterprises, has been allocated to labour and 'employers' social contributions' in particular (and also included in the denominator of the tax ratio).

Taxes on non-employed labour income

The category labour — non-employed comprises all taxes and compulsory social contributions raised on transfer income of non-employed persons, where these could be identified. This transfer income includes social transfers that are paid by the state (e.g. unemployment, invalidity and health care benefits) and benefits from old-age pension schemes (both state and occupational pension schemes). Most of these benefits paid to non-employed persons are in some way or the other linked to employment; contributions for current unemployment and State pension benefits are, for example, for the most part, paid by the active labour force, while occupational pension schemes are mostly funded while being employed. The calculation of the implicit tax rate on labour is, however, limited to the category employed labour.

- In some Member States social transfer payments by the State are subject to personal income taxation. In this case, part of what is paid by the State is immediately refunded to the budget (but not necessarily at the same level) in the form of taxes. In many instances, however (e.g. for social assistance), the taxes raised on social transfers are more of an accounting convention than taxes in a proper sense, a means employed to yield a certain net transfer. Where such taxes could be identified they have been separated from other taxes and social contributions.

- Pension arrangements and their tax treatment vary considerably between, and in some cases within, Member States. Where there is up-front tax relief for contributions to funded pensions, this often tends to be given as an exemption from tax on labour income and estimates are not easy to make. The tax revenue collected on

pension benefit payments is usually easier to estimate, but there is a conceptual and practical issue over whether to regard it as capital income (because pensions can be privately funded), deferred labour income (because they are actually taxed in this way) or a social transfer payment (because they are classified as such in national accounts or because they are guaranteed by the state). For state (first pillar) pensions, the solution is to treat them in the same way as social transfer payments but for occupational (second pillar) and private (third pillar) pensions the issue is more difficult, because they are generally privately funded and the benefits are not guaranteed by the state. The compromise solution adopted in this report classifies income tax on occupational pensions under the labour — non-employed category and does not include them in capital income. An important reason for doing this is that both state and occupational pension benefits are often treated as (deferred) labour income in the income tax, as they are directly linked to employment or the exercise of a profession. Another important argument is that occupational pension benefits are considered as (privately funded) social benefits in national accounts. In the United Kingdom, however, occupational pensions and also private pensions are allocated to capital giving an upward bias to the ITR on capital compared to other Member States.

- Private (third pillar) pensions may be used as a supplement for state or occupational pensions. They have many of the characteristics of occupational pensions, although participation is often not directly related to employment or the exercise of a profession, and is arranged individually by contract directly with a product provider (e.g. a life insurance company). It could therefore be argued that the taxes raised on private pension benefits should be allocated to capital income. It should however be noted that the statistical identification of private pension benefits is often complicated, and the amount of this type of income is so far not very significant in the majority of Member States (notable exceptions in this respect are Denmark, Belgium, the Netherlands and the United Kingdom).

Taxes on income of the self-employed

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

Box B.5: Definition of taxes on labour

Employed labour
From d51 Taxes on income:
d51a+d51c1 Taxes on individual or household income including holding gains (part raised on labour income)
From d29 Other current taxes:
d29c Total wage bill and payroll taxes
From d611 Actual social contributions:
d61111 Compulsory employers' actual social contributions
d61121 Compulsory employees' social contributions
Non-employed labour
From d51 Taxes on income:
d51a+d51c1 Taxes on individual or household income including holding gains (part raised on social transfers and pensions)
From d611 Actual contributions:
d61131 Compulsory social contributions by self- and non-employed persons (part paid by social transfer recipients)

Taxes on capital

Capital is defined broadly, including physical capital, intangibles and financial investment and savings (see Box B.6). Capital taxes include taxes on business income in a broad sense: not only taxes on profits but also taxes and levies that could be regarded as a prerequisite for earning profit, such as the real estate tax or the motor vehicle tax paid by enterprises. In their empirical study Desai and Hines (2001) confirmed that these indirect taxes also influence investment decisions of American multinational firms. They also include taxes on capital stocks of households or their transaction (e.g. on real estate). A distinction is drawn between taxes on capital and business income and taxes on capital stock:

Box B.6: Definition of taxes on capital

>   **Capital and business income taxes:**
> From d51- Taxes on income:
>   d51a+d51c1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)
>   d51b+d51c2 Taxes on the income or profits of corporations including holding gains
>   d51c3 Other taxes on holding gains
>   d51d Taxes on winnings from lottery and gambling
>   d51e Other taxes on income n.e.c.
> From d611- Actual social contributions:
>   d61131 Compulsory social contributions by self- and non-employed persons (part paid by self-employed)
>
>
>   **Taxes on stocks (wealth):**
> From d214- Taxes on products, except VAT and import taxes:
>   d214b Stamp taxes
>   d214c Taxes on financial and capital transactions
>   d214k Export duties and monetary compensatory amounts on exports
>
> From d29- Other taxes on production:
>   d29a Taxes on land, buildings or other structures
>   d29b Taxes on the use of fixed assets
>   d29e Business and professional licences
>   d29h Other taxes on production n.e.c.
> From d59- Other current taxes:
>   d59a Current taxes on capital
>   d59f Other current taxes on capital n.e.c.
>   d91 Capital taxes

'Taxes on capital and business income' that economic agents earn or receive from domestic resources or from abroad includes taxes on income or profits of corporations (Box B.7), taxes on income and social contributions of the self-employed, plus personal income tax raised on the capital income of households (rents, dividends and other property income) (Box B.8). In practice this is mainly the personal income tax paid on dividend, interest and entrepreneurial activity (part of d51a + d51c1) and corporate income tax (d51b + d51c2) as well as other taxes on holding gains (d51c3). This metric is further subdivided into the 'Taxes on the income of corporations' (using the 'Taxes on the income or profits of corporations including holding gains' as a numerator) and 'Taxes on the income of households', which uses the residual of 'Capital and business income taxes'.

Box B.7: Definition of taxes on the income of corporations

Taxes on the income of corporations
From d51-Taxes on income:
    d51b+d51c2 Taxes on the income or profits of corporations including holding gains

Box B.8: Definition of taxes on the capital and business income of households

Taxes on capital and business income of households:
From d51 Taxes on income:
    d51a+d51c1 Taxes on individual or household income including holding gains (part paid on capital and self-employed income)
    d51c3 Other taxes on holding gains
    d51d Taxes on winnings from lottery and gambling
    d51e Other taxes on income n.e.c.
From d611 Actual social contributions:
    d61131 Compulsory social contributions by self- and non-employed persons (part paid by self-employed)

'Taxes on capital stock' include the wealth tax (d59a), capital taxes (d91) including the inheritance tax (d91a), the real estate tax (d29a) or taxes on the use of fixed assets (d29b), professional and business licences (d29e), and some taxes on products (from the category d214).

Environmental taxes

Environmental taxes include energy taxes, transport taxes (including registration and circulation car taxes), and pollution taxes. This is a subcategory of indirect taxes or consumption taxes. The taxes included for each Member State are listed on the homepage of the Taxations and Customs Union Directorate General (http://ec.europa.eu/taxtrends)[5].

The definition of an environmental tax that is commonly used by the European Commission, the OECD and the International Energy Agency (IEA) refers to a tax 'whose tax base is a physical unit (or a proxy of it) of something that has a proven, specific negative impact on the environment' (European Commission 2001b). It was decided to include all taxes on energy and transport in the definition and to exclude value added-type taxes from it. This means that the motivation for introducing the taxes — fiscal or environmental — is not decisive for the classification. Therefore the OECD uses the more precise term 'environmentally related taxes'.

In this publication environmental taxes are divided in three groups.

- Energy taxes include taxes on energy products used for both transport and stationary purposes. The most important energy products for transport purposes are petrol and diesel. Energy products for stationary use include fuel oils, natural gas, coal and electricity. The CO_2 taxes are included under energy taxes rather than under pollution taxes. There are several reasons for this. First of all, it is often not possible to identify CO_2 taxes separately in tax statistics, because they are a component of energy taxes. In addition, the revenue from these taxes is often large compared to the one from the pollution taxes. This means that including CO_2 taxes in pollution taxes rather than energy taxes would distort international comparisons.

- Transport taxes mainly include taxes related to the ownership and use of motor vehicles. Taxes on other transport equipment (e.g. planes), and related transport services (e.g. duties on charter or schedule flights) are

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5)   For a full description of the methodology utilised in compiling the environmental statistics contained in this publication, see European Commission (2001b) and European Communities (2003).

also included here, when they conform to the general definition of environmental taxes. The transport taxes may be one-off taxes related to imports or sales of the equipment or recurrent taxes such as an annual road tax. The title 'transport taxes' might be somewhat misleading because the most important part, taxes on petrol, diesel and other transport fuels, are included under energy taxes. In this respect, one alternative name for this tax category might be 'taxes on vehicles'.

- The last group of pollution/resource taxes includes two groups of taxes. The first are taxes on measured or estimated emissions to air and water, management of solid waste and noise — with the exception is the CO2 taxes, which, as discussed above, are included under energy taxes. The second group includes any tax linked to extraction or use of a natural resource. Note that taxes on the extraction of oil or gas are booked as a resource rather than an energy tax; only payments linked to the use of the energy source are classified as energy taxes.

For Slovenia, the data for energy tax revenues before the introduction of VAT in July 1999 are obtained from a breakdown of turnover tax revenues by type of goods, supplied courtesy of the Slovenian Statistical Office. It should be noted that the reduction in energy taxes from 1998 to 2000 is essentially a statistical artefact. Up to 1998, the excise duty represented all taxation of mineral oils, because no general sales tax such as VAT existed; when VAT was adopted, it was levied on mineral oils, too, as is typical of any general consumption tax. The Slovenian authorities hence reduced the excise duty rate in order to leave the final sale price broadly unchanged. Our methodology, however, counts only excise duties as energy taxes. Hence, the apparent decline in energy taxation was in fact a substitution of one tax for another, which left constant the tax burden for the final consumer.

Transport fuel taxes

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

Data sources

Sixteen Member States (Belgium, Denmark, Germany, Estonia, Ireland, Spain, Italy, Latvia, Lithuania, Netherlands, Austria, Romania, Slovenia, Finland, Sweden, and United Kingdom) and Norway made ready-to-use data available. For 10 Member States Commission services estimated the transport fuel taxes applying the methodology described below. For Bulgaria, limitations in data availability prevented the calculation of transport fuel taxes. The following data sources were used for the estimation.

- National List of Taxes (NTL).

- The Taxation and Customs Union Excise Duty data (ED)[6] collects information on 'revenue from taxes on consumption (excise duties and similar charges) other than VAT on energy products and electricity'. This information is supplied by the EU-27 national authorities, but not necessarily following ESA95 methodology. The data provides information on tax revenue on energy products according to eight different product categories and two summary categories:

I)	Leaded petrol/lead-substitute petrol
II)	Unleaded petrol
III)	Diesel
IV)	LPG and methane
V)	Heavy fuel oil
VI)	*Sum of (i)–(iv): Total revenues from all mineral oils*
VII)	Natural gas
VIII)	Coal and Coke

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6) http://ec.europa.eu/taxation_customs/resources/documents/taxation/excise_duties/energy_products/rates/excise_duties_energy_products_en.pdf

IX)   Electricity

X)   *Overall sum: Total revenues from all energy products & electricity.*

• Eurostat public database: the Eurostat public database provides data on environment and energy[7]. It contains information on final energy consumption volumes for transport use. It allows to separate final energy consumption volumes for different energy products (e.g. tonnes of petrol used for transport purposes). According to this sector categorisation final energy consumption for transport covers all transport sectors (rail, air and water) for all transport use (business, private) for different product categories.

Time span covered

Transport fuel tax revenues were calculated for the years 2003–2007 for the old Member States and for 2004–2007 for new Member States due to limitations in data availability. For 2007 no data on final energy consumption volumes was available. The stability of the transport shares in final energy consumption, however, allows assuming constancy of the shares of transport use of fuels. Hence, for revenue estimations of the categories of mixed use for transport and stationary purpose the 2006 constant transport shares where applied to the 2007 tax rates. The data provided by the Member States covers different time spans.

Methodology

Energy taxes were split into transport fuel taxes and the rest by applying to mineral oil taxes (as given in the National List of Taxes) the shares of transport fuel taxes as derived from the ED data. In case of unavailability of the category mineral oil taxes, the respective share resulting from the ED data had to be applied to energy taxes (as calculated for this report). (See Box B.9 for the two methods).

The shares of transport fuel taxes according to the ED data used to calculate the breakdown were determined as follows:

• division of the estimated transport fuel taxes (derived as described in 'Estimating transport fuel tax revenues in ED data' below) by (vii*) Total revenues from all mineral oils;*

• in case the category mineral oil taxes was not available, the share of transport fuel taxes in overall energy taxes was calculated by dividing transport fuel taxes by (x) *Total revenues from all energy products & electricity.*

Preferably the ED share of transport fuel taxes to mineral oil taxes is applied to the NTL category of mineral oil tax revenues, as usually the concepts for mineral oil taxes as given in the NTL and in the ED data are linked closely. Applying the share instead of using absolute values estimated from the ED data is imperative as ED data do not necessarily follow ESA95 methodology.

Shares were also applied to data provided by the Member States in case the data were not provided according to ESA95 methodology. In this case the split between transport fuel tax revenues and other tax revenues as provided by the Member States — mostly in cash data — was applied to the respective ESA95 category.

Estimating transport fuel tax revenues in ED data

The ED data provides a split of revenues on energy products in revenues on (vi) Mineral oils, (vii) Natural gas, (viii) Coal and coke and (ix) Electricity. As the energy products coal and coke, electricity and natural gas are only used to

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7)   Eurostat database on energy:

http://epp.eurostat.ec.europa.eu/portal/page?_pageid=1996,45323734&_dad=portal&_schema=PORTAL&screen=welcomeref&open=/data/envir/nrg/nrg_quant&language=en&product=EU_MAIN_TREE&root=EU_MAIN_TREE&scrollto=285

a negligible part for transport purposes, revenues in these categories are assumed to stem from stationary energy use only.

To determine which part of the (vi) Tax revenues on mineral oils according to the ED data can be attributed to the transport use of fuels, data on final energy consumption volumes provided by the Eurostat public database on final energy consumption was used.

The public Eurostat database allows to separate final energy consumption for different energy products according to different sectors/usage. In line with the product categories in the ED data, transport shares of final energy consumption of corresponding product categories were calculated (namely the shares used for transport purposes of the following products: 3220 LPG, 3230 Motor Spirit, 3260 Gas/diesel oil and 3270 Residual fuel oil). The calculated transport shares indicate that revenues from ED categories (i) Leaded petrol/lead-substitute petrol and (ii) Unleaded petrol can exclusively be attributed to the transport use of fuel. Revenues from (iii) Diesel and (iv) LPG and methane stem from the mixed use of transport and stationary purpose, while (v) Heavy fuel oil is almost exclusively used for stationary purposes.

For the mixed-use categories (iii) Diesel and (iv) LPG and methane, the tax revenues stemming from the transport use are disentangled from non-transport tax revenues. Generally, this can be done by multiplying the amount of the product used for transport by the respective tax rate applied in the respective year (see Box B.9). Doing so, two difficulties need to be addressed.

- The Eurostat database on final energy consumption uses tonnes as a measure of the volume of liquid components, whereas tax rates for petrol and diesel are usually given as EUR/litre. Hence, a conversion factor has to be used to transform tonnes into litres before applying the tax rates. For diesel/gas oil — petrol revenues don't have to be disentangled — a 'typical' conversion factor suggested by Eurostat of 1 185 l/1 000 kg is used.

- Moreover, usually more than one tax rate is in place for a product category used for transport purposes. Tax rates on transport diesel are often differentiated according to the diesel's sulphur or biodiesel content; LPG used for public transport is often taxed at reduced rates or tax exempt altogether. In case multiple tax rates prevented the application of the general formula 'tax rate x amount of transport fuel in litres', a different approach was used. Transport tax revenues were derived as the difference between total tax revenues according to the product category given by the ED data, namely (iii) Diesel or (iv) LPG and methane, and the non-transport tax revenues. Calculating non-transport tax revenues by applying the general formula proved feasible as non-transport tax rates are usually less differentiated.

Taking the sum over the tax revenues of categories (i) Leaded petrol/lead-substitute petrol and (ii) Unleaded petrol and the derived fuel tax revenues in categories (iii) Diesel and (iv) LPG and methane gives the overall transport tax fuels. The shares of transport fuel taxes in mineral oil taxes and/or energy taxes are then derived by dividing transport fuel taxes by the respective categories. General estimation of overall transport fuel taxes and shares in ED data

Part D: Implicit tax rates

The implicit tax rates are defined for each economic function. They are computed as the ratio of total tax revenues of the category (consumption, labour, and capital) to a proxy of the potential tax base defined using the production and income accounts of the national accounts.

Data sources

National accounts data used in the construction of the denominator are extracted from the Eurostat public database (formerly NewCronos), with further national account data acquired for calculating the bases of the implicit tax rates on capital and capital income. The numerators are taken from the ratios calculated in Part C. For a few countries limitations in data availability, particularly in the case of the denominator of the ITR on capital, affected or prevented the calculation of the ITR.

Methodology

The tax revenue relative to GDP statistics presented in this survey can be described as macro backward-looking tax burden indicators. In Part C the taxes raised on economic functions are shown as percentages of total GDP. However, the consideration of tax revenue as a proportion of GDP provides limited information as no insight is given as to whether, for example, a high share of capital taxes in GDP is a result of high tax rates or a large capital tax base. These issues are tackled through the presentation of ITRs which do not suffer from this shortcoming.

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

The comparability of these indicators has been enhanced by the improved consistency and harmonised computation of ESA95 national accounts data. However, this improvement can only be fully exploited by using the same denominator for all countries and not accounting for country-specific peculiarities in national tax legislation. For capital, an average tax rate is estimated by dividing all taxes on capital by a broad approximation of the total capital and business income both for households and corporations. For labour, an average tax rate is estimated by dividing direct and indirect taxes on labour paid by employers and employees by the total compensation of employees. The attractiveness of the approach lies in the fact that all elements of taxation are implicitly taken into account, such as the combined effects of statutory rates, tax deductions and tax credits. They also include the effects due to the composition of income, or companies' profit distribution policies. Further, the effects of tax planning, as well as the tax relief available (e.g. tax bases which are exempted below a certain threshold, non-deductible interest expenses), are also taken implicitly into account. The advantage of the ITRs in capturing a wide set of influences on taxation is accompanied by difficulties in interpreting the trends when a complete and precise separation of the different forces of influence is not possible[8]. In addition, any timing differences that arise because of lags in tax payments and

business-cycle effects may give rise to significant volatility in these measures. In short, they represent a reduced model of all variables influencing taxation, tax rates and bases.

Implicit tax rate on consumption

The ITR on consumption is defined as all consumption taxes divided by the final consumption expenditure of private households on the economic territory (domestic concept) (see Box B.10).

Box B.9: Definition of the implicit tax rate on consumption

Implicit tax rate on consumption	Taxes on consumption /
(ESA95)	(P31_S14dom)
Numerator: see Box B.3 – taxes on consumption	
Denominator: P31_S14dom: Final consumption expenditure of households on the economic territory (domestic concept)	

This simple metric, which replaced the more complex version used prior to the 2003 edition, is considered preferable on a number of counts. Under the previous approach government consumption net of government salaries was added to consumption of households on the economic territory to obtain the denominator[9], given that some of the 'consumption taxes' are levied on these government purchases. However, the figure for 'government consumption minus wages and salaries' was only ever a rough approximation of the intermediate consumption of the government[10], [11].

Implicit tax rate on labour

The ITR on employed labour is defined as the sum of all direct and indirect taxes and employees' and employers' social contributions levied on employed labour income divided by the total compensation of employees working in the economic territory (see Box B.11). The ITR on labour is calculated for employed labour only (so excluding the tax burden falling on social transfers, including pensions). Direct taxes are defined as the revenue from personal income tax that can be allocated to labour income. Indirect taxes on labour income, currently applied in some Member States, are taxes such as payroll taxes paid by the employer. The compensation of employees is defined as total remuneration, in cash or in kind, payable by an employer to an employee in return for work done. It consists of gross wages (in cash or in kind) and thus also the amount paid as social insurance contributions and wage withholding tax. In addition, employers' contributions to social security (including imputed social contributions) as well as to private pensions and related schemes are included. Compensation of employees is thus a broad measure of the gross economic income from employment before any charges are withheld.

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8)   OECD (2000, 2002b).

9)   In this respect, the previous approach followed the formula proposed by Mendoza, Razin and Tesar (1994).

10)   An alternative solution, offered by the new availability of data on the intermediate consumption of the government under ESA95, would be to incorporate this figure into the denominator.

11)   A detailed analysis of the VAT on intermediate government consumption is contained in Annex C of the 2007 edition of this report (European Commission, 2007).

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Box B.10: Definition of the implicit tax rate on labour

Implicit tax rate on employed labour (ESA95)	Direct taxes, indirect taxes and compulsory actual social contributions paid by employers and employees, on employed labour income/ (D1 + D29C)
Numerator: see Box B.5 – employed labour	
Denominator: D1 Compensation of employees D29C Wage bill and payroll taxes	

The fundamental methodological problem in calculating the ITR on labour and capital is that the personal income tax is typically broad-based and relates to multiple sources of income (i.e. employed labour, self-employed labour, income from capital and income in the form of social benefits and pensions received). The note on the PIT split explains the calculations for estimating the part of the revenue from personal income tax that can be attributed to labour income and other income sources.

The resulting ITR on labour should be seen as a summary measure that approximates an average effective tax burden on labour income in the economy. It must be recognised that the tax ratio may hide important variation in effective tax rates across different household types or at different wage levels[12]. For example, cuts in taxes or social contribution rates that are targeted on low-wage, low-skill workers or families with children may have a small impact on the overall ITR and yet be effective in raising take-home pay for the beneficiaries. The decomposition of total tax wedges, for example, may be quite different at relatively low or relatively high wage levels. Also, in some Member States the recent fiscal reforms may have had more pronounced effects on low-wage, low-qualified workers or on families with children.

When interpreting the time-series comparisons, it should be borne in mind that the evolution refers to an *ex post* trend, which does not disentangle cyclical, structural and policy elements. This implies that the observed changes may only partially reflect discretionary tax policy measures. In some Member States, for example, strong economic growth may have decreased the importance of allowances and tax credits and, therefore increased the average tax rate or have moved taxpayers into higher personal income tax brackets resulting in higher real tax payments (bracket creep). Moreover, taxpayers at the top of the pay scale may have witnessed relatively high increases in incomes, and such changes may have induced a cyclical swing in the ITR on labour that may to some extent offset the (*ex ante*) expected fall driven by the tax reforms (aimed at reducing the tax burden at the bottom to the middle end of the distribution, say). Even in the absence of strong economic growth but in the case of inflation, the described 'bracket creep' can operate if tax brackets are not adjusted taking inflation into account.

In addition, it should be noted that the figures in the national accounts often do not follow a real accrual principle. According to the ESA95 rules for the national accounts, taxes should normally be recorded when the underlying economic event/transaction takes place rather than then when the actual tax payment is made. The personal income tax, for example, is often levied on incomes accrued one year prior to actual collection. However, ESA95 allows for considerable flexibility in interpreting the accrual time of recording, depending on the type of taxes. Most statistical offices in fact use 'time-adjusted' cash figures for a few months, which are allowed following an amendment of ESA95. This means that the effects of tax reforms may be reflected in the figures with some delay, even when time-shifted cash figures are used. In contrast, tax policy changes are by definition immediately visible in the tax wedge indicators.

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12) See also Clark (2002).

In the chapter analysing the trends in the ITR on labour, the ITR on labour is compared with the tax wedge for a single worker at two thirds of average earnings. In the 2004 edition of this publication a comparison between the ITR on labour and the tax wedge for a single worker without children at average earnings was computed for the EU-15. The ITR on labour was lower than the tax wedge at average earnings in all but three Member States. The difference amounted to a maximum of well above 10 percentage points and to eight percentage points on the weighted EU-15 average. Somewhat surprisingly then the ITR on labour was closer to the tax wedge at two thirds of the average earnings than the one at average earnings. This can be due to the fact that employees at the lower end of the pay scale are generally subject to relatively lower taxation or even no taxation at all and have a substantial weight in the calculation of the ITR on labour. Another explanation for the lower level of the ITR on labour with respect to the tax wedge for a single worker without children at average earnings is the fact that the former takes account of non-standard tax reliefs (e.g. medical expenses) which are not considered by the latter. See European Commission (2004, pp. 101–104).

Implicit tax rates on capital

Properties of the implicit tax rate on capital

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

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

Of the various implicit tax rates, the ITR on capital is the most complex[13]. Its trend can reflect a very wide range of factors, which can also vary for different Member States. In particular, three main factors may distort the ITR on capital and business income in the short and medium run.

- Time lags: theoretical considerations as well as empirical evidence suggest that the ITR on capital income is sensitive to the business cycle. Unlike other taxes the corporate income tax is characterised by long and variable lags between the emergence of income and its taxation, due notably to the possibilities to defer taxation because of previously incurred losses or group taxation.

- Capital gains: the expansionary phase in the late 1990s was accompanied by booming stock markets all over the EU. As a result, capital gains and the corresponding tax revenues had risen substantially. However, given that capital gains are not included in the denominator of any ITR on capital, this development clearly leads to an overestimation of the average effective tax burden on capital and business income, and partly explains the rise in the ITR for some Member States.

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13) The construction of this indicator and its possible sources of bias in measuring the effective tax burden on capital are explained in detail in European Commission (2004a).

- Structural changes in the financing of companies: national accounts data show that from 1995 to 2002, in most Member States a relative shift in financing from debt to equity occurred such that capital income consists less of interest and more of dividend payments. This happened against the background of falling interest rates. Most tax systems in the EU are not neutral concerning financing and allow interest payments to be deducted from the tax base. The shift towards higher dividend distributions results in an increase in the measured average tax burden[14] at unchanged legislation.

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

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

Large changes in backward-looking measures of the tax rate on capital are not unusual and not limited to macro indicators. Tests on Belgium and Sweden[15] report annual changes of several percentage points for effective tax rates derived both from national accounts data or tax statistics using micro data for companies. The calculations presented here have similar features.

Moreover, statistical issues related to the sectoral data used to compute the denominator of the ITRs might also influence the results. National accounting data are in fact regularly revised. In 2006, complying with the EU legislation[16], the Member States were required to introduce a number of important methodological revisions in their national accounts in order to improve the measurement of GDP. In particular, the main change, as for the sectoral accounts, was the allocation of the Financial Intermediation Services Indirectly Measured (FISIM[17]) to user sectors/industries, instead of intermediate consumption. Imports of FISIM have also been recorded. At the moment several Member States have not entirely conformed to the current methodological regulations. It is, therefore, possible that statistical artefacts influence the time series, particularly in those points where data compiled according to a new methodology are joined with old-series data.

The implicit tax rate on capital and the ITR on capital and business income

The implicit tax rate is calculated for total capital taxes and for the subcategory of taxes on capital income (which differs from capital taxes overall because it excludes taxes on the stock of capital)[18]. Both indicators have the same

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14) European Commission (2001a).

15) Valenduc (2001), Clarc (2002).

16) The legal reference for the definition, calculation and allocation of FISIM are Council Regulation (EC) No 448/98 of 16 February 1998 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of Financial Intermediation Services Indirectly Measured (FISIM) within the European system of national and regional accounts (ESA) and Commission Regulation (EC) No 1889/2002 of 23 October 2002 on the implementation of Council Regulation (EC) No 448/98 completing and amending Regulation (EC) No 2223/96 with respect to the allocation of Financial Intermediation Services Indirectly Measured (FISIM) within the European System of national and regional Accounts (ESA).

17) Financial intermediaries provide services for which no explicit charges are made. The estimate of this latter is known in national accounts as the Financial Intermediation Services Indirectly Measured (FISIM) and it is fixed by convention. Up to now FISIM has been recorded as intermediate consumption of a notional industry, for want of relative observable variables. (See http://europa.eu.int/estatref/info/sdds/en/na/na_changes2005.pdf for details).

18) The methodology is described in: European Commission (2004a).

denominator, i.e. total profit and property income from both corporations and households. In the case of taxes on capital income, the denominator does not correspond to the actual tax base; it is in some ways narrower (omitting capital gains) and in other ways broader (excluding some deductions from the tax base). As for 'capital taxes on stocks and wealth', the denominator does not take into account any asset or wealth on which the tax is levied. In addition, two additional disaggregated ITRs, on corporate income and on capital and business income of households are computed. These do not add up to the ITR on capital and business income.

The computation of the ITRs for the whole 1995–2007 period is not possible for four (Bulgaria, Luxembourg, Malta and Romania) out of the 27 Member States and only partly possible, covering the last couple of years for another five Member States (Ireland, Greece, Spain, Hungary and Slovenia), mainly because of lack of data availability in the sectoral accounts. In order to obtain EU averages as accurate as possible, the missing values for Greece and Spain were replaced with the figures available in the last publication of the report. In the case of Luxembourg, following the methodological changes in national accounts regarding the FISIM and given the sizeable weight of the financial sector in this country, it no longer seems appropriate to employ a simplified methodology to compute the ITRs on capital as done until the 2007 publication of the report. The ITRs will be published as soon as a complete set of sectoral accounts is available. Until the last edition of the report, the ITR was computed with reference to a simplified set of data for Ireland. Currently, a full sectoral accounts dataset is available and the use of it resulted in a downward revision of the ITR.

Of the various implicit tax rates, the ITRs on capital are by far the most complex and given their limitations should be interpreted very carefully. A first problem is that as indicated below, the ITR on capital is broadly based and, therefore, reflects a wide range of factors. In particular, the definitions of the ITR denominators can only roughly approximate the worldwide capital income of a country's residents for domestic tax purposes. This does not mean that on the side of companies' profits of foreign affiliates are consolidated within the (domestic) parent company. National accounts disregard the foreign ownership of subsidiaries located on the economic territory when the generation of profits is recorded. They are simply treated as domestic companies[19]. However, the base of the ITR does not measure the actual base of tax legislation, which drives tax revenues. So in practice it is not easy to link developments in the overall ITR on capital and business income to the various statutory tax rates and other policy changes.

Capital and business income according to national accounts is defined as profits and property income. Profits are defined as net operating surplus (B2n) of the private sector including corporations (and quasi-corporations), private households, and non-profit institutions and mixed income (B3n) of the self-employed. The net operating surplus of the government sector is excluded, because losses or profits of the government are not subject to taxation.

There is no simple way of approximating the tax base for property income (mainly interest and dividends) for the whole private sector. Compared to the reports based on ESA79 data, we switched from net interest payments of the government to a specifically defined balance of property income of the private sector (received minus paid). The objective for the definition of this balance was to approximate the potentially taxable profit of a company and the taxable capital income of private households.

Taxable profits of companies consist of net operating profit and property income received (financial income) less certain deductible elements of property income paid. The property income deductible from the tax base includes

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19) The profits of foreign affiliates are recorded in the distribution of income as 'reinvested earnings on foreign direct investment' (d43) between the parent and subsidiary company. The flow d43 paid in national accounts means that subsidiaries in the host country have retained profits and this is attributed to the parents abroad in national accounts. The flow d43 received consists of retained profits of subsidiaries abroad attributed to the parent companies in the investigated country. Both flows can have a negative sign in the case of losses of the subsidiaries. The solution for the ITR tax base is not taking reinvested earnings on foreign direct investments into account. On the one hand the profit (or loss) of a parent earned abroad is not counted. On the other hand the retained profits (or losses) of foreign subsidiaries in the home country is not deducted from the ITR tax base.

interest (d41), property income attributed to insurance policyholders (d44) and rents on land (d45). Dividends (part of distributed income of corporations — d42) are part of the financial income but they cannot be deducted to calculate the taxable base in national tax legislation[20]. For private households, the taxable capital income consists almost completely of interest and dividend payments received and of property income attributed to policyholders received from insurance companies and pension funds.

The balance of d44 received minus paid usually nets off for the whole private sector. The definition takes into account the received property income from abroad and improves the measurement of profits from banks and insurance companies. However, for the ITR on capital several sources of bias compared to taxable profits remain.

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

- Capital gains are not part of profits in national accounts because they are not related to the production process. This important part of taxable profits of (financial) companies is disregarded in calculating the denominator and leads to an overestimation of the ITR on capital and business income as far as capital gains are taxed. The same is true as regards the capital gains of private households, which are often taxed under the personal income tax. All this is likely to affect international comparability, as some countries have a greater share of financial company profits including gains.

- Central banks are part of the financial corporations sector in national accounts. The inclusion of their (non-taxable) profits in the denominator leads to an underestimation of the ITR on capital and business income.

- For taxable third-pillar private pension benefits, treated as income from capital in the split of the personal income tax (PIT), no corresponding income flow is recorded in national accounts. Ignoring these benefits in the potentially taxable capital and business income in the denominator leads to an overestimation of the ITR.

- In the Eurostat data of national accounts for the EU Member States, interest payments by private households and self-employed are not available separately. Taking the total net interest as part of the denominator accounts for tax deductible interest payments of self-employed but leads to an overestimation of the ITR on capital because interest payments for mortgage and consumer loans are not tax deductible in most Member States.

- Unlike net operating surplus, taxable profits and tax revenues are reduced by losses carried forward, causing a cyclical mismatch with the base and cyclical fluctuation in the ITR, which sometimes makes the trend difficult to interpret. This may also distort international comparisons. In addition, the difference in the measurement of imputed rents on owner-occupied dwellings between national accounts and tax legislation is another source of bias.

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20) The ITRs for the whole private sector avoid double counting of dividends that are distributed by domestic companies out of their operating profits by deducting dividends paid to domestic private households or other domestic companies from the capital ITR tax base. For more details on this issue see European Commission (2004a).

Box B.11: Definition of the implicit tax rate on capital (income)

Implicit tax rate on capital (income)	Capital (income) taxes/ B2n_S11-12 + B2n_S14-15 + B3n_S14 + d41_S11-12rec - d41_S11-12pay + d44_S11-12rec - d44_S11-12pay + d45_S11-12rec - d45_S11-12pay + d42_S11-12rec - d42_S11-12pay + d42_S13rec + d42_S2rec + d41_S14-15rec - d41_S14-15pay + d45_S14-15rec - d45_S14-15pay + d42_S14-15rec + d44_S14-15rec
Numerator:	see Box B.6 – taxes on capital
Denominator:	
B2n_S11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
B2n_S14-15	Imputed rents of private households and net operating surplus of non-profit institutions
B3n_S14	Net mixed income of self-employed
d41_S11-12rec	Interest received by non-financial and financial corporations
d41_S11-12pay	Interest paid by non-financial and financial corporations
d44_S11-12rec	Insurance property income attributed to policy holders received by non-financial and financial corporations
d44_S11-12pay	Insurance property income attributed to policy holders paid by non-financial and financial corporations
d45_S11-12rec	Rents on land received by non-financial and financial corporations
d45_S11-12pay	Rents on land paid by non-financial and financial corporations
d42_S11-12rec	Dividends received by non-financial and financial corporations
d42_S11-12pay	Dividends paid by non-financial and financial corporations
d42_S13rec	Dividends received by general government
d42_S2rec	Dividends received by rest of the world
d41_S14-S15rec	Interest received by households, self-employed and non-profit organisations
d41_S14-S15pay	Interest paid by households, self employed and non-profit organisations
d45_S14-S15rec	Rents on land received by households, self employed and non-profit organisations
d45_S14-S15pay	Rents on land paid by households, self employed and non-profit organisations
d42_S14-15rec	Dividends received by private households, self-employed and non-profit organisations
d44_S14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

The overall ITR on capital and business income for corporations and households is influenced through various channels. Therefore, developments of this indicator are sometimes difficult to explain.

The ITR on capital income of corporations and the ITR on capital income of household and self-employed

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

The numerator of the overall ITR can be split using the allocation of taxes to the category 'income corporations', '(capital) income households' and 'income self-employed'[21]. In most countries, tax revenues raised on corporate income equal the aggregate d51b + d51c2 'Taxes on the income or profits of corporations including holding gains' (Box B.13). For countries like Germany, Italy and Austria revenues from local or regional business taxes are added. In general, the other tax categories of the overall ITR numerator are allocated to the households sector (Box B.14). The other two categories ('(capital) income households' and 'income self-employed') are taken as numerator of the ITR on capital and business income for households. This includes mainly taxes on holding gains of households, the share of personal income tax on capital and on the self-employed and the social contributions paid by the latter.

The denominator includes the mixed income of the self-employed, the net operating surplus of households, dividends and attributed insurance property income received and the difference between received and paid interest and rents[22]. The denominator for corporations consists of their net operating surplus, the difference between received and paid interest and rents and a specific definition of dividends minus property income from insurance companies and pension funds attributed to policyholders[23].

When splitting the ITR on capital income for (non-financial and financial) corporations and households, the flows of property income between these two sectors are of particular importance. A clear split can be made for the national accounts categories interest payments (d41) and rents (d45).

In principle, dividends are part of the taxable financial income of a company. They are subject to double taxation because corporate taxes have been levied on the profit at the level of the distributing company. In order to limit or offset the double taxation at the level of the shareholder (corporation or individual) Member States apply different taxation schemes. However, most countries do not offset fully the double taxation[24]. If the dividends received are part of the potentially taxable base, the ITR on corporate income will be lower in those countries which give greater relief for the double taxation of dividends compared to a country that fully applies the classical system.

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21) A detailed classification of taxes to the different categories for each Member State is available on the homepage of the Directorate-General for Taxation and Customs Union (http://ec.europa.eu/taxtrends).

22) Note that as far as rent income is concerned, the definition adopted here departs from the customary tax treatment of property income, which in most cases is based on gross property income (possibly with some deduction of interest expenses).

23) Strictly speaking, it is the balance of attributed property income (d44) paid mainly to private households and received property income attributed to insurance policyholders because also corporations and quasi- corporations can be insurance policyholders too.

24) For an overview of the schemes that apply for the individual shareholder see European Commission (2003b).

Box B.12: Definition of the implicit tax rate on corporate income

Implicit tax rate on corporate income	Taxes on corporate income/ B2n_S11-12 + d41_S11-12rec - d41_S11-S12pay + d45_S11-12rec - d45_S11-12pay + d42_S11-12rec - d42_S11-12pay + d42rec. by S13 + d42rec. by S2 + d42rec. by S14-15 + d44_S11-12rec – d44_S11-12pay
Numerator: d51b+d51c2	Taxes on the income or profits of corporations including holding gains
Denominator: B2n_S11-12	Net operating surplus of non-financial and financial corporations (incl. quasi-corporations)
d41_S11-12rec	Interest received by non-financial and financial corporations
d41_S11-12pay	Interest paid by non-financial and financial corporations
d45_S11-12rec	Rents on land received by non-financial and financial corporations
d45_S11-12pay	Rents on land paid by non-financial and financial corporations
d42_S11-12rec	Dividends received by non-financial and financial corporations
d42_S11-12pay	Dividends paid by non-financial and financial corporations
d42_S13rec	Dividends received by general government
d42_S2rec	Dividends received by rest of the world
d42_S14-15rec	Dividends received by households, self-employed and non-profit institutions
d44_S11-12rec	Insurance property income attributed to policyholders received by non-financial and financial corporations
d44_S11-12pay	Insurance property income attributed to policyholders paid by non-financial and financial corporations

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

Unfortunately, information on dividends distributed from the rest of the world to domestic corporations is not available in the Eurostat database of national accounts. For dividends (and nearly all other flows in national accounts) we only know what a specific sector receives from all other sectors and what it pays to all other sectors. However, this information can be used to approximate the dividends received by corporations from abroad. From the total sum of dividends received by corporations (d42rec_S11-12) we deduct the dividends distributed by domestic corporations (d42pay_S11-S12) in order to avoid double counting. However, this deduction is too large, as only the dividends distributed to domestic corporations should be subtracted. Therefore, dividends received by the government (d42rec_S13), the rest of the world (d42rec_S2) and households (d42rec_S14-15) are added to the denominator. This approximation is only fully correct under the assumption that the government and households do not receive dividends directly from abroad but through domestic banks and insurance companies. While this assumption seems reasonable for the government, for households it can be expected that they receive a certain part of dividends from abroad, meaning that the dividends included in the denominator are overestimated.

Box B.13: Definition of the implicit tax rate on capital and business income of households and self-employed

Implicit tax rate on (incl. self-employed)	Taxes on capital and business income of households/ $B2n\_S14\text{-}15 + B3n\_S14 +$ $d41\_S14\text{-}15rec - d41\_S14\text{-}15pay +$ $d45\_S14\text{-}15rec - d45\_S14\text{-}15pay +$ $d42\_S14\text{-}15rec + d44\_S14\text{-}15rec +$
Numerator:	see Box B.8 - taxes on the capital and business income of households
Denominator: B2n_S14-15	Imputed rents of private households and net operating surplus of non-profit institutions
B3n_S14	Net mixed income of self-employed
d41_S14-S15rec	Interest received by households, self employed and non-profit organisations
d41_S14-S15pay	Interest paid by households, self employed and non-profit organisations
d45_S14-S15rec	Rents on land received by households, self employed and non-profit organisations
d45_S14-S15pay	Rents on land paid by households, self employed and non-profit organisations
d42_S14-15rec	Dividends received by private households, self-employed and non profit organisations
d44_S14-15rec	Insurance property income attributed to policyholders received by private households, self-employed and non-profit organisations

Due to the double taxation of dividends at the company level and at the shareholder level these payments (or the underlying profits) need to be included in both indicators, for corporations and for households. With these definitions the ITRs on capital and business income for households and on corporate income do not sum up to the overall ITR. For the overall implicit tax rate on business and capital income the dividend payments between the corporations and the households' sector need to be consolidated.

But with the 'property income attributed to insurance policyholders (d44)' there exists another income flow for distributing profits from financial corporations to private households[25]. Insurance companies and pension funds collect contributions from their insurance policies or schemes, and after deducting their operating costs they invest them in the capital market or in other assets. From this (financial) investment they receive property income in the form of interest, dividends or rents as well as capital gains through trading stocks, bonds etc. This return on investment constitutes partly the profit of the insurance companies and partly belongs to the insurance policyholder as laid down in the insurance contract. It is that part attributed to the policyholders (excluding capital gains)[26], which, in national accounts, is transferred via the d44 mainly to private households in the period when this property income accrued.

In principle, most EU Member States provide a tax exemption of this income in the hands of the financial institution. Several methods are used. In some cases, the institution is tax exempt (certain pension funds); in other cases income is exempt or neutralised in the profit calculation by deducting an insurance technical reserve. However, some

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25) For the private sector as a whole, including or excluding d44 (received minus paid) from the tax base has no major empirical impact on the ITR on capital income since the net d44 is close to zero and represents nearly exclusively a flow from financial corporations to households.

26) The capital gains are not recorded in the generation and distribution of income accounts. Some information can be found in the revaluation accounts. Up to now we have not tested whether these data could be used for our purposes.

Member States levy a withholding/capital yield tax on this income which is not always neutralised on the level of the company.

The preliminary split of the ITR on capital income for corporations and households presented in the last edition of the Structures of the taxation systems did not take the flow d44 into account. This means that the return on investment was fully allocated to financial corporations. It was based on the fact that there is no actual flow of income in the period in which insurance companies earn income on behalf of policyholders. In national accounts, income received by insurance companies or pension funds by investing their technical reserves in financial assets or buildings is only 'attributed' to insurance policyholders. It is 're-collected' afterwards through imputed higher insurance contributions. Because these flows are purely imputed within national accounts, no taxes — at this stage — are raised on the level of the insurance policyholder.

However, it seems that the tax exemption of such earnings is the dominant regime for the taxation of pension funds and insurance companies in Europe. It means that d44 paid by financial corporations has to be deducted from the ITR tax base for corporate income. In the countries where capital yield taxes are levied on these earnings and the tax revenues are allocated to corporations, the ITR on corporations would be overestimated.

In turn, d44 is added to the ITR tax base for the capital income of the households sector. In most countries, private households are taxed on the benefits or distributions by pension funds or insurance companies when the payoff period starts. This can be an amount of capital or an annuity. For the definition of an ITR on capital income for households this means that we encounter a problem of periodicity. With the property income earned on behalf of the policyholder period by period, insurance companies build up reserves (liabilities) in order to pay the benefits in later periods. However, d44 could be regarded as proxy for the taxable part of pension benefits and insurance payoffs, which would not include the initial contributions or premiums.

The corporations sector in national accounts also comprises partly unincorporated enterprises, the so-called quasi-corporations. In many countries, these quasi-corporations also have to pay corporate income tax. However, there are some important exceptions. In Germany, partnerships (*Personengesellschaften*) constitute a large number of the country's companies and these are treated as quasi-corporations. Their production and profits etc. are recorded in the corporations sector in national accounts. Because they do not have an independent legal status, their owners are taxed under the PIT scheme. The related tax payments are recorded within the households sector in national accounts[27]. In the classification adopted in this publication, they are reported within 'taxes on self-employed'. This means that tax revenues are booked in a different sector than the underlying business income. Ignoring this booking principle by calculating ITRs on capital income for corporations or households (including self-employed), using the sector information of national accounts without corrections would lead to biased ITRs. Similar problems exist for Luxembourg, Austria, Finland and Portugal.

According to information from Statistics Finland, the bias in Finland's ITRs is of minor importance. For Austria and Portugal a correction of the ITR on corporations has been introduced. A fraction of PIT for owners of these quasi-corporations is not available. Therefore, the part of PIT from self-employed that includes the taxation of profits from partnerships is extracted from the ITR on households and allocated to the corporations sector. At the same time, the approximation of the tax base for self-employed is also assigned to the corporations sector, consisting of mixed income.

For Austria and Portugal the adjusted ITR represents the tax burden on all companies including the self-employed. For Germany, where partnerships are an important part of companies, it would be possible to employ a similar adjustment. However, the German authorities expressed doubts on whether this adjustment would lead to results that are fully comparable with other countries. The ITR on corporate income is generally lower than the statutory

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27) PIT revenues are also recorded in the government sector which receives the payments.

corporate tax rate. This can be explained by the fact that the ITR incorporates the effect of reduced rates (e.g. for certain assets, sectors or small profits), tax deductions affecting the base and the effects of tax planning by corporations in order to minimise their tax payments. It should furthermore be noted that the financial corporations described in national accounts include central banks and pension funds, while their profits, which are included in the denominator of the ITR, are not always subject to taxation. This is another element that explains the relatively low level of the ITRs. Making a comparison with an ITR using micro data from tax statistics, Valenduc (2001) finds that the ITR based on macro data tends to underestimate the effective taxation on company profits.

It is, however, possible that the ITR on corporate income exceeds the statutory corporate tax rate. This may depend, for instance, on the payment by corporation of taxes referring to profits earned earlier, or on taxes paid on capital gains (which are not included in our ITR denominator owing to a lack of statistics). A less straightforward but probably important effect is due to the impact of loss-making companies which not only individually display a zero ITR but curiously drive up the ITR for all profit-making companies; their own negative net operating surplus in fact offsets an equivalent but positive NOS realised by other businesses which turn a profit and pay taxes on it.

The sensitivity to the business cycle is a general feature of backward-looking indicators that measure the average effective tax burden on economic activities. In principle, *ceteris paribus*, three different factors affect the ITR on capital income in an economic recovery.

- In countries with a progressive personal income tax, the ITR should rise in an upswing. If taxable income from capital and self-employment increases, the taxes raised on this income increase faster.

- Corporate tax schedules are generally not progressive and, therefore, the economic cycle should not affect the ITR via that channel of influence. However, some Member States do apply lower rates for small and medium-sized enterprises. In an ongoing upswing some of these companies will exceed the tax legislative thresholds resulting in a higher tax burden.

- Rules on carry forward of company losses will generally result in asymmetric effects on the ITR. First, there is an asymmetry with regards to the timing of tax payments: when relying on aggregate data from national accounts, corporate income tax revenues appearing in the numerator of the ITR are reduced by losses incurred in prior years, while the denominator is reduced by losses in current years. The numerator effect is caused by so-called loss 'carry forward' provisions in the tax legislation. The denominator effect results from the inclusion of loss-making firms, with current losses from loss-making firms offsetting profits of profitable firms in the aggregation. Losses are therefore incorporated in both the numerator and the denominator, but the losses are transmitted in the ITR asymmetrically in the sense that they refer to different periods. At the beginning of an economic upswing, more firms will make profits. Initially that the ITR on capital is reduced, because the resulting increase in profits is immediately reflected (in the denominator) but not fully in the tax payments (in the numerator) as losses from previous years are carried forward. However, one could expect that the latter effect diminishes over time, as loss-carry forward provisions are often restricted in time and more and more companies make profits as the upswing persists. This diminishing effect of loss carry-over provisions should therefore lead to a gradual increase in the ITR on capital due to progressive increases in tax payments. Second, a recessionary phase will generally exert an asymmetric impact on the numerator and the denominator of the ITR: the denominator will show the full amount of the decrease in aggregate corporate profits whereas the numerator will not reflect the full extent of the deterioration as a portion of taxpaying companies would have shown zero profits already in the preceding year and further deterioration is not taken into account (hence a greater effect on the denominator than on the numerator resulting in a slight anti-cyclical bias).

All in all, these effects are likely to offset each other to a certain extent in the initial phases of the cycle. However, in a long-lasting economic upturn these channels of influence will point most likely to an increase in the implicit tax rate on capital with a certain time lag.

Structural factors affecting the development of capital ITR

Beyond the effects of the business cycle, the changes in the ITRs might also reflect more structural changes, in particular in the composition of income. For example, given the increase in stock market capitalisation in the years 1995–2000, it is likely that significant capital gains were achieved by both companies and households, resulting in an increase in financial income. This change in the composition of income is not clearly discernible from national accounts income data, nor is it included in the tax base of the ITR. The additional tax revenues related to this kind of income could therefore have induced a rise in the ITRs on capital income, leading to an overestimation of the effective tax burden on capital income of the private sector. Following the same line of reasoning, the subsequent downturn in stock markets could be an important element in explaining the reduction in the ITR on capital income in 2001.

Moreover, different tax provisions for different sources of income offer an additional explanation for the increase in the ITR on corporate income. Specific tax rates or special types of tax relief apply to different sources of income or expenditure. A common feature of corporate tax systems, for instance, is to favour debt finance relative to the financing of new investments by issuing new equity. For the ITR, dividend and interest payments are aggregated within the tax base. If financial markets induced a shift from interest to dividend payments, the taxable base would increase. In this case, companies will pay more taxes on capital since the deduction of interest expenditure for determining taxable profits is phased out. At the same time, however, the aggregate and consolidated tax base of the ITR will net off all flows of dividend distributions or interest payments between different companies (for instance between non-financial companies as borrower and banks or insurance companies as creditor) and private households. If a shift occurs from interest to dividend payments, it will not show up in the denominators, and hence the capital ITR will remain constant. The overall result of the higher tax revenues would be an increase in the ITR reflecting a higher effective tax burden that is caused by the effects of the tax legislation[28].

Implicit tax rate on energy

The nominal ITR on energy is calculated as the ratio between total energy tax revenues and final energy consumption, as calculated by Eurostat aggregating different energy sources on the basic of each source's net calorific value. Although out of analogy with the ITRs on labour, consumption, and capital the name ITR is employed, it should be noted that the former three are dimensional numbers while the ITR on energy is expressed in euro per tonne of oil equivalent.

The real ITR on energy differs from the nominal in the sense that the nominal euro amount in the numerator of the ratio is deflated with the cumulative percentage change in the final demand deflator from 2000.

Methods used to split the revenue from personal income tax:

The sources of personal income tax

Apart from the aggregate data in national accounts, additional data made available by Member States has been used to split recorded tax revenues into more detailed categories. This is of particular importance for the recorded personal income tax, which is typically broad-based, and relates to multiple sources of income. A method had to be developed to break down revenue from the personal income tax by economic function (i.e. labour, capital and consumption). This section describes the methods used by the Member States to generate estimates of this split of

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28)   However, the tendency for the ITR to increase can be offset to some extent by the fact that interest is often more highly taxed than dividends in the hands of personal investors. Only countries with classical tax systems tax interest as much as dividends at the personal level. Others have some form of relief for double taxation of dividends. So there could be more personal income tax on interest than on dividends, offsetting some of the effect mentioned.

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the personal income tax from tax return data. The methods attribute personal income tax to four main taxable income sources (see Box B.15):

Box B.14: Broad definition of the selected income sources

Income source	Type of taxable income components included
Employed labour	
	Wages and salaries
	Fringe benefits in kind
	Directors' remuneration
	Foreign source earned income
	Financial participation schemes (e.g. stock options)
	Deemed income from private uses of company cars
Self-employed labour	
	Income from unincorporated businesses
	Profits from trade or business and proceeds from independent professional services (e.g. dividend distributions from closely held companies)
Capital	
	Income from movable property (e.g. dividends, interest, distributions, royalties)
	Income from immovable property (rents earned on letting a private dwelling, etc.)
	Periodic transfers and private pensions
	Taxable capital gains for some Member States
	Other (e.g. rental value owner-occupied housing)
Transfers and pensions	
	Taxable social benefits (e.g. unemployment, health care and social assistance benefits)
	State pension benefits
	Occupational pension benefits

The resulting estimates of the personal income tax revenue that could be attributed to these taxable income sources are used in the numerators for the implicit tax rates on labour and capital (using relevant aggregate economic incomes as denominators) and in the breakdown of taxes across the economic functions (i.e. taxes on consumption, labour and capital, as a percentage of GDP).

The flaws of aggregate data and advantages of micro data

Under an approach using only aggregate data, total personal income tax raised in respect of labour (capital) income is often estimated as the proportion of aggregate labour (capital) income in the aggregate taxpayer income. Another approach is to estimate a single average effective income tax rate on the basis of aggregate data. The total personal income tax revenue data is divided by the aggregate approximation of labour and capital income in the economy to get the overall effective personal income tax rate, which can subsequently be applied to the labour (capital) income in order to estimate the income tax levied from labour (capital) income[29]. This ignores the fact that effective rates on personal income tax vary across different taxable income components and groups of taxpayers. Even where, for example, labour and capital income are pooled together for tax purposes at the individual level, such an approach may be criticised where aggregate labour income is believed to be subject, on average across taxpayers, to a

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29) This approach has been introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by the Economics and Financial Affairs Departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

significantly different average effective tax burden than capital income[30]. A main concern associated with average effective (implicit) tax rate analysis is the manner in which estimates are derived for the aggregate amount of personal income tax revenue raised from different types of income included in a given country's personal income tax base. Under an approach using only aggregate data from national accounts, for example, total personal income tax raised in respect of labour (or capital or other forms of personal taxable income, for example social transfer or pension income) is often estimated as the proportion of aggregate labour (or capital) income in the aggregate taxpayer personal income. This approach implicitly assumes that labour and capital income (or other forms of taxable income) is subject to one (common) average effective tax rate[31]. This assumption is generally unrealistic, and could be expected to lead to imprecise estimates of notional tax revenues raised in respect of different taxable income types and, therefore, imprecise estimates of average effective tax rates by economic income source[32].

Relying on micro-level data — that is, confidential tax data at the individual taxpayer level — Member States are able to generate more accurate estimates of personal income tax revenues raised on separate sources of income. Generally, capital income will tend to be concentrated at the right side of the Lorenz curve and therefore, be subject to higher marginal and average tax rates as compared to income from labour. On the other hand, special tax concessions may apply to income from capital, so that the average tax rate for capital income might not be significantly different from that for income from labour. For example, some Member States apply a so-called 'dual' income tax system, in which capital income is usually taxed at a relatively lower (fixed) rate as compared to other earned taxable income. Forcing the latter assumption (of special tax concessions) on the data would however be a shortcoming to the analysis. Also, most Member States tend to tax pension benefits or social benefits more favourably than earned income from labour, either by way of increased tax allowances or tax credits that are age-based, or by partial exemptions from the tax base. Using micro-data sets that include separate reported figures at the taxpayer level for the items of income on which the personal income tax is raised, it is possible to account for such effects[33].

The methodological approaches

Most Member States basically multiply individual income tax payments by proportions of the selected income sources in the total taxpayer's income (Belgium, Denmark, Germany, France, the Netherlands, Ireland, Luxembourg, Finland and Sweden). This is done both by way of micro-simulation models relying on samples from the total taxpayer population and by way of use of exhaustive tax return data sets (e.g. Belgium and Ireland). The corresponding estimates obtained at the taxpayer level are consequently aggregated to obtain estimates of the personal income tax raised in respect of the selected sources of income. For example, the total amount of personal income tax raised in respect of labour income, *PIT (labour)* could be estimated as follows:

$$PIT(labour) = \sum_j \left(W_j / Y_j \right) * PIT_j = \sum_j w_j * PIT_j$$

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30) See also OECD (2000, 2002b), Clark (2002) and De Haan, Sturm and Volkerink (2002).

31) This approach has been introduced by Mendoza, Razin and Tesar (1994) and was used in internal studies by Economics and Financial Affairs departments of both the European Commission and the OECD. See Martinez-Mongay (2000) and Carey and Rabesona (2002) for more details.

32) See also OECD (2000, 2002b) and De Haan, Sturm and Volkerink (2002).

33) In order to illustrate the degree of precision that can be reached with using micro data rather than aggregate tax return data, the Ministries of Finance and Taxation in the Netherlands, Finland, Denmark and Italy have performed additional calculations on the basis of only aggregate tax return data for some years. It actually appeared that the differences for the estimated amounts of income tax raised on income from employed labour were rather small. The reason is that employed labour income is by far the most dominant income source, which means that the overall effective income tax rate (measured on the aggregate taxable income and across all taxpayers) is strongly influenced by the average effective tax rate on labour income. The differences were however significant for the other selected income sources. If only aggregate tax return data were used, generally higher fractions would be computed for capital income and income in the form of social transfers and pensions, and generally lower fractions would be computed for income from self-employed labour.

where W_j measures the labour income of the j-th taxpayer in a sample of individuals (j = 1, ... n) and where PIT_j measures the personal income tax payment of the j-th taxpayer on his total taxable income Y_j. The above equation therefore measures the total personal income tax raised on labour income as a weighted average of each individual taxpayer's payment *PIT*, with the weights $w_j = (W_j/Y_j)$ attached to these individual payments reflecting the distribution of total wages and salaries across taxpayers.

Some Member States (Spain, Italy and Greece) instead use tax return data that is aggregated at the level of a number of income classes or income tax brackets (j = 1, ... n), but essentially make the same calculations. The latter approach is likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers.

Some Member States (Austria, Portugal) choose another approach and use tax receipts data from the wage (withholding) tax and (final) income tax statistics and apply a number of adjustments. Wage (withholding) tax is by its very nature designed to approximate the final income tax liability for wage earners as closely as possible, but in some cases there are certain adjustments for income tax assessments, because the wage tax withheld is not correct (e.g. because of different jobs or pensions during a single year). As this correction concerns only wage earners, in some cases the net amount of the correction is deducted from the total amount of recorded wage tax and, the amount of personal income tax is adjusted accordingly. Since wage tax can also be levied on social benefits (e.g. unemployment benefits, widower's benefits and invalidity benefits) or old-age pensions, the recorded wage tax is adjusted accordingly. The (adjusted) personal income tax is further split between income from self-employed businesses and capital income, either using aggregate proportions or information aggregated at the level of income classes (Austria). The latter approach is also likely to capture broadly comparable effects of the differences in tax treatment and the distribution of income sources across different groups of taxpayers as outlined above.

While in most Member States the personal income tax system is comprehensive in the sense that all subcategories of taxable income are pooled at the individual level, and the result is taxed at ascending statutory tax rates. However, some Member States apply a given statutory rate on a specific income category, as can occur under a 'dual income tax' system. In the Netherlands, Finland and Sweden, for example, capital income is currently taxed at a relatively lower statutory rate as compared to other earned income. In most cases, however, the tax receipts data are used to isolate the amount of tax collected on that particular income category. In Slovenia, capital income is taxed according to a flat rate while active income is taxed according to a progressive rate. In the United Kingdom, the personal income tax law actually prioritises the order of different types of income. For example, labour income is treated as the bottom of the taxable income and dividend income is treated as the top slice of taxable income. Unlike the method used in other Member States, the United Kingdom calculation therefore does not assume that the individual taxpayer has the same average effective income tax rate over all income sources (see also above). Instead, income source specific income tax rates are multiplied by the selected income sources at the taxpayer level.

Box B.15: Overview of methods to estimate the allocation of the personal income tax

Countries	Data	Basic method
BE, DK, DE, FR, NL, IE, LU, LV, MT, PL, FI, SE, SI, NO	Data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as percentage of the total tax base) at the level of the individual taxpayer
UK	Data set of individual taxpayers	Income source specific income tax rates multiplied by net taxable income sources at the level of the individual taxpayer
BG, CY, ES, EL, IT, LT	Income class data based on data set of individual taxpayers	Personal income tax payments multiplied by fractions of net taxable income sources (as percentage of the total tax base) at the level of income classes/tax brackets
AT, CZ, EE, HU, PT, RO	Tax receipts data from withholding and income tax statistics	Approach using aggregate withholding tax and final assessment income tax data with certain adjustments.

Credits and deductions

Income sources are, insofar as it is possible, measured net of tax base deductions or allowances that are exclusively earned on these income sources (e.g. allowance for savings, expenses incurred in maintaining labour income). This is important, as tax breaks and concessions given in respect of the tax on capital income can be quite substantial, with the result that the estimated fraction for personal income tax raised on capital income can be rather low, and in some cases even negative (e.g. in the Netherlands and in Denmark). It is generally attempted to allocate income-specific tax credits (e.g. an additional tax credit that is earned exclusively on income from labour) to the base for splitting purposes to which it relates. Against this, the revenue effects of general tax base deductions and credits are proportionately allocated across all income sources. Further complications in calculating the bases for splitting arise due to the fact that certain income tax receipts are collected at source and certain tax breaks are granted at source, whilst others are collected and granted in the framework of the individual taxpayer's tax return. This is particularly an issue with certain components of capital income (interest, dividends, pensions, etc.). There are further conceptual and practical issues with pensions and the self-employed to which there are no easy answers.

As a result of data set limitations and a degree of inconsistency between the approaches adopted by the Member States (which affects most notably the allocation of income tax to capital and social transfers and pensions), the accuracy and comparability of the estimates of the ITRs on labour and capital have been somewhat compromised. The sources of these inconsistencies are various. In some Member States, for example, tax return data are only available at income-class level rather than at the taxpayer level. For some countries not all the taxable benefits from social security or old-age pension schemes could be separately identified from the tax return data. Some Member States could not incorporate the revenue effects of tax base deductions or tax credits specifically related to the main income sources. Inconsistency may also arise where Member States permit a joint assessment of the taxable income of the household (e.g. in France before 2001). To give an example, the principal earner of the household may earn labour income whereas the spouse is actually a social benefit recipient with a relatively lower income. In these cases, however, the same effective tax rate was applied to the taxpayers jointly assessed. There are further conceptual and practical problems with the treatment of pensions for which there are no straightforward solutions.

Some Member States were not able to provide full time-series coverage for all calendar years. In these cases, a trend has been assumed using simple linear interpolations, or the fractions were assumed to remain constant. In reality changes in the fractions would reflect changes either in the distribution of income or in the tax parameters. Applying

linear interpolation seems a valid method only in the absence of major tax reforms. Apart from certain simplifying assumptions and estimates of the share of personal income tax limited to specific years this new treatment of the personal income tax is a major improvement on the methodology used prior to the 2003 edition. It is found to be vastly better than an approach based on aggregate data in estimating the tax burden on non-wage income sources (in particular for social transfers and pensions and self-employment income).

Individual country approaches by type of approach:

(A) Approach using micro-tax receipts data

- *Belgium*: The split of the personal income tax was estimated by the Ministry of Finance using detailed revenue statistics from the national tax administration based on individual tax returns. The data set covers any assessed income, and is exhaustive. In fact, the national tax administration already splits and allocates the aggregate personal income tax revenue raised on the so-called 'global income' to the different income sources on a case-by-case basis, in order to derive entitlements of individual taxpayers to certain tax credits that are related to specific income sources. For example, the tax credits for pensions, sickness or unemployment are limited to the income tax that relates proportionally to the corresponding net income. This allocation of the tax revenue raised on the 'global income' is calculated by multiplying individual tax payments by proportions of the income types in the total taxpayer's 'global income', as outlined above. The income types are measured net of tax base deductions that are exclusively earned on these income types. Subsequently, the estimated fractions of the aggregate personal tax revenue that is raised on the selected income types depend on a proportional division of the personal income tax that is due on the 'global income' and the income tax due on 'distinct income' sources that are taxed separately. The resulting fractions are consequently applied to the sum of revenues from advance payments on earnings, advance payments of tax on self-employed persons and the amount of the final income tax assessment. The revenue from withholding tax on income from movable capital and real estate tax is not included in the above calculations; they are directly assigned to the capital income.

- *Denmark:* The split of the personal income tax was estimated by the Ministry of Taxation using a micro-simulation model that is based on a sample of micro (taxpayer-level) data. The model incorporates the information of withholdings/prepayments and final income tax returns. The model is updated annually, and used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers on different income levels. The model also covers other legislative areas, such as unemployment benefits, housing subsidies, social assistance and so on. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. The income types are measured net of tax base deductions that are exclusively earned on these income types. By including net interest payments in the tax base of capital, for example, the Ministry of Taxation has taken into account the way the tax relief for mortgage interest payments and other interest payments on loans reduces the tax base of capital. This explains why the estimated part of capital income may be lower than zero. The method takes into account that from 2001 onwards negative capital income can only be deducted in the local income taxes (and from 2007 the so-called health care contribution as a consequence of the municipal reform) and that from 1998 to 2001 the after tax value of the deduction for negative capital income was gradually eroded. The so-called share income (which is taxed separately) is allocated directly to the part on capital income. As regards employed labour income, it should be recognised that in 1995 and 1999 wage income was taxed as follows: on the one hand the tax base for the municipal income tax and the lower limit central government tax was wage income less transport expenses and unemployment insurance contributions; on the other hand the tax base for the so-called middle bracket and top bracket income tax was the part of the wage income —without any reduction for expenses — that exceeded a certain amount. If one reduces the tax base with deductible 'wage expenses', then the part of the mean limit and an upper limit income tax that is attributed to wage income is too small. Whereas if it is not taken into account the part of the municipal income tax and lower limit central government tax that is attributed to wage income is too big. The Ministry of Taxation has chosen the latter approach as it is believed that the bias will be the smallest in this case.

- *Germany:* The split of the personal income tax was estimated by the Federal Ministry of Finance using a micro-simulation model. This model is based on a representative sample of micro (taxpayer-level) tax return data that is used for tax forecasting purposes and pre-assessing the consequences of changes in income tax

legislation. In addition, the model allows the assessment of the solidarity tax, child benefits, the church tax and social contributions. The simulation model incorporates the information on withholdings/prepayments and final income tax returns (in Germany, nearly every private household liable to income tax must file an income tax return, employees only paying wage withholding tax are also included in the sample). The calculations do not take into account child benefits and tax-free cash grants for acquiring or constructing new occupational dwellings, which are credited against the income tax liability. These transfers are deemed as separate transfers in the context of social policy programmes. Basically, personal income tax payments were multiplied by the selected income sources at the micro level, as outlined above. The income sources are measured net of tax base deductions that are exclusively earned on these income sources. Germany employs a comprehensive income tax base. There are no income-specific rates such as lower flat-rates on income from capital investment as in countries with dual income tax systems, nor does Germany grant lower tax rates or tax credits on low wages. However, the tax base may be largely offset by income-specific allowances (such as the saving allowance), tax incentives or arrangements in computing income, but these effects are captured within the calculations, because the average effective tax rate is multiplied by the net taxable income sources.

- *France:* The decomposition of the PIT was based on a sample of around 500 000 tax declarations (2 % of the total). The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income. The income types are measured net of tax base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types (e.g. the reimbursable tax credit, the *prime pour l'emploi*, to encourage low-paid and low-skilled workers to resume active employment). It is worth noting that France employs a joint assessment of the taxable income in the household. For example, the principal earner in the household may earn labour income whereas the spouse receives social benefits, but the total amount of personal income is jointly assessed. In the calculations for the split of the personal income tax, however, in this case the same effective tax rate has been applied to the partners jointly assessed. For the period 2001–04 data provided by French authorities also include taxes paid on transfers. For the period 1999–2000 this was only possible if the household income included salary or self-employed labour revenues. In order to maintain comparability and consistency in the time series the split for 1999 and 2000 has been adjusted. Assuming that the changes in the shares from 2000 to 2001 are only due to the introduction of the category 'transfers', the absolute changes for the other three categories have been calculated accordingly and deducted from the original values provided.

- *Ireland:* The split of the personal income tax was estimated by the Inland Revenue using an exhaustive data set with micro (taxpayer-level) tax return data. The data set covers all taxpayers for which a return was received. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. However, because there are some taxable personal income components that are taxed at a flat rate only, there is no actual split of tax revenues raised on these particular income components. The tax raised on such components is directly calculated from the tax return data. At this stage, the income types are not yet measured net of tax base deductions that are exclusively earned on these income types. This could be done in future updates of the split of the personal income tax.

- *Latvia:* The split of the personal income tax was estimated by the Ministry of Finance. Latvia's calculations are greatly simplified by the existence of one single rate of personal income tax. The calculations were based on data from personal income tax returns, in accordance with the individual taxpayers' data. The summary of salary declarations was used to calculate personal income tax revenue from employed labour income. Information on the personal income tax paid by the self-employed was derived from the Declaration of annual income and from the advance payment tax return. Information on tax on pension payments was obtained from the State Social Insurance Agency. The lack of any records of personal income capital taxation means that this amount was taken as the residual. A part of allowances (the non-taxable minimum and allowances for dependants) is applied at the moment of the tax calculation. The tax is collected, taking into account applicable allowances. Information on the applicable allowances is obtained from the tax returns. The other allowances are obtained only after submission of declarations of annual income to the State Revenue Service. The total PIT revenue is already shown in net form i.e. the PIT repayments made by the State Revenue Service are already taken away.

- *Luxembourg*: The split of the personal income tax was estimated by the National Statistical Office using detailed revenue statistics from the national tax administration (ACD) based on exhaustive household tax returns (in Luxembourg PIT is based on family taxation) and on withholding revenues on employed labour

and transfers. For the part on tax returns, the method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. Then the withholding revenues were considered, because it is not mandatory to compile tax return if there is only employed labour or pension income. Since the distinction between withheld amounts raised on labour employed and pension income is not available, data from the social security organisations were used. When only the total amount withheld was available from a social security organisation, the average rate of contribution was used as a proxy.

- *Malta:* The split of the personal income tax is based on the actual data available at the local tax authorities through the individual returns. When returning their annual declarations, all taxpayers are obliged to correctly indicate the exact source of their income on their individual tax form. This information is then captured at micro level, and is used to compile the figures submitted in the national PIT questionnaire. There is no further extrapolation on the data, except for the case of the withholding taxes on capital. Since the withholding tax is a flat percentage, this figure has been obtained based on the revenue generated from this particular source.

- *The Netherlands:* The split of the personal income tax was estimated by the Ministry of Finance using a micro-simulation model that is based on a sample with micro (taxpayer-level) data. The information is collected by Statistics Netherlands. The model is not updated annually, but annual projections are made for future years for planning the national tax policies and estimating policy alterations on tax revenues. It covers the combined tax burden of wage withholding tax, personal income tax, social contributions and wealth tax. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. In the Netherlands, the lowest two income tax rates consist of personal income tax and social contributions; the highest two rates consist solely of personal income tax. The split has therefore been computed for both personal income tax and social contributions (which are in principle levied on all taxable personal income types). The income types are measured net of tax base deductions that are exclusively earned on these income types. A special provision applies to the capital income of owner-occupied property. This is taxed at a notional rental value, which represents the balance of revenue and expenses connected with the use of the dwelling, and is assessed using statutory tables. As normal expenses are included in the notional rental value, no expenses other than mortgage interest and ground rent may be deducted. The deduction for mortgage interest payments explains why the estimated part of capital income is lower than zero for some years. A major tax reform was implemented in January 2001. Among a number of other important changes, this reform replaced the wealth tax and personal income taxation of interest, dividend and other capital income by a single tax on the imputed income from wealth. A 4 % yield imputed on all assets is now taxed at a flat rate of 30 %, which basically implies a 1.2 % tax rate on the total wealth. The tax reform also replaced the basic employed person's tax base allowance by a non-refundable tax credit for all employees and self-employed persons. Both measures are reflected in the estimates for 2001.

- *Poland:* The split of the personal income tax was estimated by the Ministry of Finance. Poland has a progressive tax system, hence the estimate is obtained with a bottom-up methodology, starting from taxpayer-level data and the aggregating the results. For taxes levied as lump sums, the method used simply multiplies the individual tax due by proportions of the income types in total taxpayer's income. The income types are measured net of estimated social security contributions. Adjustments were made for married couples' tax returns (their joint income was used in the calculations). Owing to an important reform in 1999, which introduced tax-deductible health insurance contributions, there are two different methodologies for the years 1995–1998 and 1999–2004. For the years after 1999, the Ministry of Finance arrives at the PIT due by subtracting the amounts due as health insurance contributions from the total revenue and the residual then represents the amount due for the PIT. The amounts due for the health insurance contributions are then split across economic functions and re-introduced in the PIT split so that the final PIT split given is homogeneous across the entire time period.

- *Finland:* The split of the personal income tax was estimated by the Ministry of Finance using a micro-simulation model that is based on a sample of micro (taxpayer-level) data. The information is collected by Statistics Finland. The model is updated annually, and used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers on different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax return data. The income types are measured net of tax base deductions that are exclusively earned on these

income types. The statistical information on dividend income in the model contains both dividend income of the self-employed that is treated as the capital part of the income, and the dividend income from investors, that is not income from self-employed labour but capital income from for example owning shares in a listed company. The statistical information is split into dividend income from self-employment and dividend income from saving and investments using an estimate. From year 2002 the method of splitting dividend income between dividends from listed companies and the dividends of the self-employed owners has been improved. Mortgage interest payments are not deducted from the capital income, since no rental value taxation of income from home-ownership is applied.

- *Sweden:* The split of the personal income tax was estimated by the Ministry of Finance using micro-simulation models that are mainly based on administrative sample data. The models are updated annually, and mainly used in planning the national tax policies and estimating policy alterations on tax revenues and on the income tax liabilities of taxpayers on different income levels. The method basically multiplies individual tax payments by proportions of the income types in the total taxpayer's income, as outlined above. However, because of the dual income tax system, there is no actual split of tax revenues raised on capital income. The tax raised on capital income is directly calculated from the tax return data. The income types are measured net of tax base deductions that are exclusively earned on these income types. An alternative way to describe the method is to say that the individual specific average effective income tax rate is calculated to split the personal income tax across different taxable income sources. Note, however, that these average effective tax rates are computed while incorporating the revenue effects of tax credits that are exclusively earned on the selected income sources. The revenue effects of general tax credits for all taxpayers are proportionally allocated across all selected income sources.

- *Slovenia*: The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on data sets for individual taxpayers, except in the case of pensions. As most of the PIT from pensions is only accounted for but not collected the PIT from pensions is subtracted. Actual PIT collected from pensions is very close to prepayment of PIT from pensions during the year. Therefore, these prepayments are added to PIT from the transfer and pensions category. The method multiplies PIT payments by fractions of net taxable income sources (as a percentage of the total tax base) at the level of individual taxpayers. The allowances were deducted at the individual level (except in the case of pensions). In 2006, major changes in the PIT system were introduced — cedular system for capital income was introduced and tax prepayments became final payments. This reform resulted into two different sets of data for 2006: accrual individual data for employed labour income, self-employed income and social transfers and pensions; and cash cumulative data for capital income.

- *Norway:* The split of the personal income tax was estimated by the Ministry of Finance using a micro-simulation model called LOTTE. The model is based on a sample from the household income statistics of Statistics Norway. The personal income tax system has two tax bases: personal income, from which no deduction may be made, and ordinary income. Ordinary income includes all types of taxable income from labour, transfers, business and capital. Certain costs and expenses, including interest paid on debt, are deductible in the computation of ordinary income. Dividends are regarded solely as capital income in the calculations. With the exception of the standard allowance, the basic allowance and the allowance for gifts to voluntary organisations, all allowances are entirely allocated to one income source. The basic allowance is calculated as a certain percentage of wage and pension income with a lower and upper limit. In the calculations, the basic allowance is divided according to the size of wage and pension income, respectively, for each individual. Some basic allowance is reported separately for spouse supplementary pensions, child alimonies and pensions. These are allocated to transfer income. The allowance for gifts to voluntary organisations is a general allowance and is as such divided on all income sources. The SC and the central government income surtax are separated between the relevant income sources (labour, self-employed and transfer). The labour and transfer component in gross income is identified by the LOTTE model. Self-employed income is more difficult to identify because of some special limitation rules for this category of income included in the personal income tax base. Actual self-employed income might therefore be higher than the taxable self-employed income included in the gross personal income tax base. However, by hooking the LOTTE model to total gross personal income reported in the tax statistics, it is possible to identify the self-employed income in the tax base (by subtracting labour and transfer income from total gross personal income).

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Box B.16: Micro v Macro-data approach[34]

To illustrate the properties of the 'micro data approach', consider an economy with only two taxpayers (j = 1.2). One can model taxpayer 1's personal income tax liability as follows:

$$PIT_1 = t(W_1 - DW_1 + O_1 - DO_1 - A_1) - C_1 - CW_1 - CO_1$$

where t(·) denotes a progressive tax rate function, W measures gross income from labour, O measures 'other' gross taxable income, DW measures deductible expenses incurred in earnings and maintaining labour income, DO measures deductible expenses incurred in earnings and maintaining 'other' taxable income, A measures a personal basic tax-base allowance (depending on tax filing status), C measures a basic tax credit (may also depend on tax filing status), CW measures a tax credit earned on labour income and CO measures a tax credit earned on 'other' taxable income. The portion of taxpayer 1's income tax linked to labour income can be estimated as:

$$PIT(labour)_1 = \tau_1.(W_1 - DW_1)$$

with the amount raised on 'other' taxable income given by:

$$PIT(other)_1 = \tau_1.(O_1 - DO_1)$$

where τ_1 measures the taxpayer's 1 average effective tax rate on the aggregate of labour and 'other' taxable income:

$$\tau_1 = PIT_1 \Big/ (W_1 - DW_1 + O_1 - DO_1)$$

This effective income tax rate, which is an increasing function of the progressive tax rate schedule, t(·), and a decreasing function of the tax base allowances, deductions and tax liability credits, reflects taxpayer 1's position. In fact, the average effective tax rate for taxpayer 1 will differ from that of taxpayer 2 to the extent that:

- Taxpayer 1 and taxpayer 2 have the same amount of aggregate taxable income, but different amounts of labour and 'other' taxable income, and the tax system treats these two types of income differently, for example, by way of special tax credits earned on labour income or 'other' taxable income;

- Taxpayer 1 and taxpayer 2 have different levels of total taxable income, and the personal income tax is progressive.

In contrast to the micro data approach, when relying on macro data, the notional personal income tax allocation and the measurement of the effective tax rate must rely on a single average effective tax rate estimate only, computed both across all income sources and all taxpayers. By applying this single effective tax rate to estimate the notional amount of taxes raised on the different income sources, one would omit important taxpayer- and tax treatment variation that are implicitly caught in the micro data.

In order to illustrate the degree of precision that can be reached with using micro rather than macro data, the Netherlands, Finland, Denmark and Italy have made additional calculations on the basis of only aggregate tax return data for some years. It appears that the differences for the estimated amounts of personal income tax raised on labour income were rather small. The reason is that labour income is by far the most important taxable personal income source, which means that the overall effective income tax rate (measured on the basis of the aggregate taxable income across all taxpayers) is strongly influenced by the average effective tax rate on labour income. The differences are however significant for the other taxable personal income types. If only aggregate data would be used, generally higher fractions would be computed for capital income and social transfer and pension income, and generally lower fractions would be computed for income from unincorporated businesses.

(B) Approach using both micro and aggregate tax receipts data

The method employed in the United Kingdom is based on combining micro and aggregate tax record data. Also, unlike the methods outlined above, the method does not assume that the individual taxpayer has the same average

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34) See also Clark (2002).

effective income tax rate over all income sources. Instead, income source specific tax rates are multiplied by the selected income sources at the taxpayer level.

- *The United Kingdom*: The split of the personal income tax was estimated by the Inland Revenue using a micro-simulation model and aggregate tax receipt data. The micro- simulation model incorporates the information of withholding taxes (PAYE), self-assessment tax returns and claims by non-taxpayers for overpaid tax deducted at sources. The method does not assume that the individual taxpayer has the same average income tax rate over all selected income sources. Instead, income-source specific tax rates are computed, because the personal income tax law prioritises the order of different types of income. For example, labour income is at the bottom of the taxable income and dividend income is treated as the top slice of the taxable income. The total tax liability that results from the micro-simulation model, grossed up to the total taxpayer population for sampling, does not exactly correspond to the total recorded tax receipts from macro-tax receipt data, due to differences in definition and sampling error. The main differences between the micro and macro-tax receipt data occur because some components (i.e. company income tax and unallocated tax receipts) are not modelled. Also, there are various repayments of personal income tax which are made directly at source and are not captured in the model data, including payments to pension funds, charities, special savings schemes, life insurance relief, mortgage interest relief at source, working family tax credits and vocational training relief. These elements of the macro-tax receipt data have also been allocated across the selected income types, whenever this was possible.

(C) Approach using tax return data aggregated at the level of income classes or tax brackets

In some Member States tax return data is used that is aggregated at the level of a number of income classes or tax brackets. Basically, the recorded personal income tax payments are multiplied by the selected income types over the sum of the taxable personal income sources at the level of income classes or tax brackets. This approach thus implicitly assumes that a (common) average effective tax rate applies to all selected income types at the level of the income class. The corresponding estimates are consequently aggregated to obtain the estimate of the split of the personal income tax. Calculations by Italy have shown that differences from using either macro-tax return data or micro data aggregated by income classes turn out to be significant for the taxable personal income types that are less important from a quantitative point of view. Although the method cannot provide the degree of accuracy of micro (taxpayer-level) data, it is believed that is likely to capture the effects of progression of the personal income tax system and the distribution of income sources across different groups of taxpayers.

- *Bulgaria*: The split of the personal income tax was calculated by the Ministry of Finance using information from the tax returns filed in the National Revenue Agency, representing aggregated micro data per tax return. The tax base of the different types of income besides labour income is divided over the total tax base and the ratio serves as weight to measure the share of the relevant income in the total tax due. The sum of the weighted tax revenues shall be the tax due for all income except labour income. For employees receiving only labour income, the PIT is withheld by the employer. The share of every type of non-labour income mentioned before is applied to the cash revenues from all types of income besides labour income. The revenues from labour income and from non-labour income form the total revenues. The share of the labour income revenues in total PIT revenues is known, the share of the total non-labour income revenues in total PIT revenues is also known, as well as the share of each type of non-labour income within the total non-labour income revenues. The relevant shares serve as the PIT split.

- *Cyprus*: The split of the personal income tax was estimated by the Ministry of Finance. The calculations were based on tax assessment data, which were grouped by category of income and by tax bracket into 26 income classes. The recorded personal income tax payments are multiplied by the taxable income sources for each class and then divided by the aggregate taxable income of the class. The income types are measured as net taxable personal incomes. All deductions have been allocated to the correct base class and category for the purposes of the split. The personal allowances have been allocated in proportion to the income sources.

- *Greece*: The split of the personal income tax was estimated by the Ministry of Finance in cooperation with the National Statistical Service and Professor Geogakopoulos from the Athens University of Economics. The calculations were based on data from personal income tax returns, which were grouped by category of income

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and tax bracket. Basically, the method multiplies tax payments by proportions of the income types in the total taxpayer's income, as outlined above, but aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In order to split between income from employed labour and transfers data from the General Secretariat of Information Systems were used. The final percentages are comprehensive of tax on savings, which is included in category d51a in addition to tax revenue from personal income tax; the total amount of this category constitutes tax on capital and, given that this tax is not calculated on the total income of households, it was added to income tax from capital in the calculations.

- *Lithuania*: The split of the personal income tax was estimated by the Ministry of Finance utilising data from the State Tax Inspectorate. Data coverage is very high (99.9 % to 100 % of actual payments by the different revenue group of personal income tax). Lithuania's calculations are simplified by the existence of a dual rate system for earned and unearned income. The categorisation of income taxes allowed most elements to be allocated to their economic functions without need for further individual or income class breakdowns. The split of personal income tax calculation breaks down the total amount of the tax refund across the various revenue groups. Payments from non-employment related or n.e.c. income were attributed to the payments from capital and income from individual activities, in proportion to the interrelation between respective incomes calculated according to tax return data. Adaptations to the methodology were done from 2002 to 2003 as a result of changes in the legislation which allowed deductions for life insurance and pension contributions and for certain interest payments. Note for the year 1999 data limitations required a special estimate which was based on a different methodology.

- *Spain:* The split of the personal income tax was estimated by the Ministry of Finance using tax return data aggregated in 46 income classes or intervals of the taxable base. For each individual taxpayer, the final income tax liability of the annual declaration can be obtained as the function of the taxable personal income types, certain tax allowances in the taxable base, a double tax schedule, their allotment between the regular taxable base and the irregular one (for incomes or capital gains realised in more than one year) and a series of tax credits to the tax liability. Following this structure and certain procedures specified for the assignment of deductions to certain income sources, it is supposed that the tax liability corresponding to the regular part of the taxable base is distributed among the income types in a proportional way to the weight of each one in the total amount of the declared income, as outlined above. The personal income tax reform of 1999 has changed the structure of the tax system. The method has been adapted to take account of the most important changes. The fraction of the personal income tax raised in respect of social transfers and pension benefits could not be estimated by using the personal income tax statistics. The Ministry of Finance used statistics from the national accounts for this purpose. It is however believed that using national accounts figures leads to an overestimation of the fraction of personal income tax that can be attributed to social transfers and pension benefits. The social transfers in national accounts also include some social transfers which are not taxed. Furthermore, the amount of some social transfers is probably situated below the income tax threshold, and therefore, may not be included in the personal income tax returns. A much more detailed (technical) description of the method employed by the Ministry of Finance is available upon request.

- *Italy*: The split of the personal income tax was estimated by the Ministry of Finance using a micro-data set containing IRPEF tax return data for all taxpayers. Instead of computing an average tax rate for each individual taxpayer, the information was allocated to 35 classes of gross income. Basically, the recorded personal income tax payments were multiplied by the selected net taxable income sources over the sum of the net taxable income sources at the income class level. The income types are measured net of tax base deductions that are exclusively earned on these income types. In addition, corrections were made for the revenue effects of tax credits that are exclusively earned on the selected income types. In addition to the recorded IRPEF tax revenues, IRPEF payments received by the treasury on denominations other than IRPEF were incorporated in the calculations. These include tax on dividend distributions and dividend withholdings, which were directly allocated to the capital income category.

Taxes and social contributions paid by the self-employed are allocated to the capital and business income category[35]. Italy proposed to split tax revenues from income of self-employed in 80 % and 20 %, because most of the self-

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35) Except the income and taxes of 'continuous and coordinated collaborations' that are allocated to the labour category. The income of these self-employed workers is treated, for tax purposes, as income of employed workers.

employed in Italy are more comparable to dependent employed workers. The 80 % are related to labour and the 20 % are linked to capital income of self-employed. The mixed income of self-employed should be split accordingly. Social contributions of self-employed are attributed to labour in the Italian method. The following table shows how this different treatment of self-employed would affect the ratios of table C and D.

Table B-1.1   Italian method

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
C. Structure according to economic function as % of GDP													
Labour	20.9	22.5	23.5	23.5	23.3	22.8	23.0	23.0	23.6	23.1	23.3	23.6	24.5
Employed	16.4	18.0	18.8	18.6	18.3	17.9	18.0	18.1	18.2	18.0	18.3	18.3	18.9
Paid by employers	8.7	10.2	10.8	10.6	10.0	10.0	10.1	10.2	10.4	10.3	10.5	10.5	10.8
Paid by employees	7.7	7.8	8.0	8.1	8.3	7.9	7.9	7.9	7.8	7.7	7.7	7.8	8.1
Self-employed (80 % incl. SSC)	2.6	2.6	2.6	2.7	2.9	2.9	2.8	2.8	3.3	3.0	2.9	3.1	3.3
Non-employed	1.9	1.9	2.0	2.2	2.0	2.0	2.1	2.1	2.1	2.1	2.2	2.2	2.3
Capital	8.8	9.2	9.9	8.2	8.3	8.0	8.1	7.7	7.8	7.5	7.1	8.1	8.5
Capital and business income	4.9	5.6	6.1	4.9	5.3	5.4	5.6	4.8	5.2	4.7	4.5	5.3	5.7
Income of corporations	2.9	3.3	3.8	2.8	3.2	2.9	3.7	3.1	3.5	3.1	2.9	3.5	3.8
Income of households	1.8	2.0	2.0	1.6	1.6	2.1	1.4	1.3	1.1	1.1	1.2	1.4	1.5
Income of self-employed (20 %)	0.3	0.3	0.3	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.5
Stocks of capital / wealth	3.9	3.6	3.8	3.3	3.0	2.6	2.5	2.8	2.6	2.8	2.6	2.8	2.8
D. Implicit tax rates													
Labour employed	35.0	37.9	39.4	39.9	39.5	39.1	39.1	39.0	39.7	38.8	38.9	39.1	40.7
Capital	32.4	33.1	39.1	34.3	36.5	35.0	34.5	35.4	37.5	36.0	35.7	42.9	45.2
Capital and business income	18.0	20.2	24.1	20.4	23.4	23.6	23.9	22.3	25.0	22.5	22.5	28.1	30.5
Corporations	19.5	21.9	26.0	18.8	22.5	19.3	23.7	21.0	24.7	21.4	20.8	27.1	30.1
Households and self-employed	9.2	10.0	11.1	10.8	11.0	13.7	10.2	9.7	10.2	9.8	10.1	11.9	12.4

Source: Commission services

(D) Approach using aggregate withholding tax and final assessment income tax data with certain adjustments

In some Member States the estimates of the split of the personal income tax were computed on the basis of aggregates statistics of withholding tax and the final personal income tax by assessment.

- *Austria*: The split of the personal income tax was estimated by the Ministry of Finance using statistical information from the wage withholding tax and the final income tax by assessment. Taxes raised on income from employed labour are withheld by the employer at source, and the wage tax system is designed to approximate the final personal income tax as closely as possible, but in some cases certain repayments have to be made by the tax administration. This can for example occur if the taxpayer receives income from several jobs or pensions during one year, or if there are different payments per month or deductions for special expenses etc. As these repayments concern only wage taxpayers, the total net amount of the repayments was deducted from the total recorded wage tax, and the recorded income tax was adjusted accordingly. Also, the income from employment includes income in the form of social transfers and pension benefits received. The recorded revenue of the wage tax was also corrected for the relevant amount to arrive at the fraction of income tax levied on labour income. The revenue of the personal income tax by assessment largely reflects entrepreneurial income and income from capital. The (corrected) recorded revenue from the personal income was split between the two sources, using tax return data aggregated at the level of a number of income classes as outlined above.

- *Czech Republic:* The split of the personal income tax was estimated by the Ministry of Finance. Three PIT accounts exist; the first, wage tax withheld by the employer is purely labour, the second, withholding tax, is presumed to be purely capital, and the tax paid per tax return was split. The calculations were based on data from personal income tax returns, which were grouped by category of income and by tax bracket into 20 classes. The method multiplies tax payments by proportions of the income types in the total taxpayer's income, aggregated at the level of income classes. The income types are measured as net taxable personal incomes. In calculating the split between income from employed labour and transfers, it was found that almost all the transfers were tax exempt (0.001 % of the total PIT revenue) so all were allocated to employed labour. All deductions have been allocated to the correct base class and category for the purposes of the split.

- *Hungary:* The split of the personal income tax was estimated by the Ministry of Finance using aggregate statistical information from individual personal income tax returns and the declarations of enterprises on withholding tax. The share of the personal income tax on labour is related to the total revenue from the personal income tax by deduction of shares pertaining to capital and to self-employed income together with a weighted proportion of the tax credits from the latter.

- *Estonia:* The split of the personal income tax was estimated by the Ministry of Finance using micro-level data from the income tax returns and withholding tax statistics. Different approaches were used for determining the PIT splits depending on data availability. Thanks to the very good quality and detail of the data for 2004, the split for this year is the most thorough. Firstly, withholding tax returns were used to derive the split in the case of resident natural persons who didn't submit the 2004 income tax return. As in the case of withholding tax returns the income is already divided between 19 different income categories, the data was grouped between income from labour, capital and transfers. Secondly withholding tax returns, where payments to non-resident natural persons are declared and divided into 11 different income sources, were used and the PIT split obtained. In both cases the allowed deductions are taken into account finding the PIT split. In the third step, based on the income tax returns, firstly PIT from self-employed labour was estimated. As from 2004, the increased basic exemption in event of pension is declared on the income tax return; it was assumed that only resident natural persons who are entitled to pension declare it and would be able to use this deduction. In the case of other income sources, i.e. income from Estonia, gains from transfer of property, other income and income from abroad, all the deductions (including basic tax allowance) were allocated proportionally over the income sources, except the special deduction for self-employed persons in agriculture, which was allocated to their income. The split for the years 2001–03 was made based on withholding tax returns of non-resident natural persons and on income tax returns. The estimates concerning 1996–2000 were made based solely on the income tax returns data.

- *Portugal*: The split of the personal income tax was estimated by the Ministry of Finance using information from personal income tax returns except for the amount of tax raised on capital income, which was estimated using information of both withholding taxes and personal income tax returns. The estimates are based on three data sets: (1) aggregate net taxable incomes by category of income; (2) tax liabilities by category of income or groups of categories, depending on the type of tax returns. Some households only earn income from one category of income (e.g. income from labour), and so the tax liability is directly imputable to that category but other households simultaneously earn income from more than one category (e.g. income from labour and income from self-employed labour); (3) aggregate data from withholding tax returns relating to incomes subject to a final withholding tax, which, in general, are not reported in tax returns (e.g. interest on bank deposits). The split of the personal income tax was estimated according to the following procedure. As the first step, the tax liability of households with one source of taxable personal income was directly allocated. As the second step, from the aggregates of the net taxable incomes by category of income the net taxable incomes of households with one source of income were subtracted. Third, the aggregate tax liability of households which earn more than income was split. This split was made in proportion to the aggregate taxable incomes for each category that resulted from the second step. In this step it was thus assumed that all categories of income are subject to a common average effective tax rate. Finally, the revenue from the final withholding tax was added to the relevant categories. It should be noted that this assumes that none of the incomes subject to a final withholding tax is reported in the tax return and so could result in double counting. However, in practice, it is believed that the amounts concerned are not of great magnitude.

- *Romania*: The split of personal income tax was estimated by the Ministry of Finance in collaboration with the National statistical office using aggregate statistical information of the general personal income tax revenues, and the afferent taxable base, divided on the relevant categories.

Estimates of the split of personal income tax

The following tables present the resulting estimates for the split of the personal income tax. Looking at the estimates, there are some noticeable differences, in particular for the income tax allocated to capital and social transfer and pensions benefits. By including net interest payments in the tax base of capital, for example, some Member States (e.g. Denmark and the Netherlands) have taken into account the way the tax relief for mortgage interest payments and other interest payments on loans effectively reduces the tax base of capital. This explains why the estimated

fraction for personal income tax raised on capital income is sometimes relatively low (or even negative) for a number of Member States. In some Member States such deductions are less significant or non-existent, while others were unable to take the revenue effects of such specific tax base deductions yet into account. Also, some Member States were unable to estimate the amount of personal income tax on (taxable) social transfers, while others could not distinguish (between different types of) pension benefits. Inevitably this may have had some consequences for the implicit tax rates on labour and capital. The estimates for the amount of personal income tax allocated to capital income and social transfers and pensions would benefit from future work. What is furthermore noteworthy from the table is the fact that the personal income tax revenue allocated to (employed) labour income appears to be relatively low in Greece, Spain and Italy.

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Table B-1.2 **Estimates for the split of personal income tax**
Personal income tax revenue allocated to employed labour income

1995–2007, in % of total revenue of personal income tax

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
BE	0.749	0.741	0.747	0.740	0.744	0.750	0.747	0.749	0.748	0.765	0.765	0.767	*0.767*
BG	-	-	-	-	*0.882*	0.882	0.888	0.859	0.891	0.878	0.856	0.841	0.848
CZ	*0.797*	*0.797*	*0.797*	*0.797*	*0.797*	*0.797*	0.797	0.808	0.809	0.821	0.867	0.890	*0.890*
DK	0.724	0.728	0.738	0.725	0.728	0.755	0.758	0.755	0.745	0.737	0.726	0.734	0.741
DE	0.757	0.729	0.734	0.724	0.704	0.736	0.752	0.763	0.761	0.749	0.718	0.694	0.687
EE	0.959	0.959	0.937	0.945	0.936	0.929	0.938	0.915	0.913	0.902	0.864	0.886	0.904
IE	0.843	0.842	0.840	0.830	0.842	0.833	0.817	0.811	0.802	0.804	*0.804*	*0.804*	*0.804*
EL	0.473	0.484	0.497	0.484	0.498	0.495	0.494	0.487	0.487	0.507	0.519	0.510	0.507
ES	0.527	0.535	0.544	0.545	0.536	0.545	0.556	0.557	0.563	0.562	0.555	0.533	*0.533*
FR	0.603	0.603	0.603	0.603	0.603	0.583	0.603	0.593	0.593	0.593	0.594	0.582	0.584
IT	0.589	0.578	0.567	0.556	0.564	0.555	0.553	0.561	0.552	0.545	0.547	0.536	*0.536*
CY	*0.891*	*0.891*	*0.891*	*0.891*	*0.891*	*0.891*	0.891	0.915	*0.915*	*0.915*	*0.915*	*0.915*	*0.915*
LV	0.995	0.993	0.992	0.989	0.975	0.953	0.965	0.950	0.968	0.972	0.975	0.967	0.965
LT	0.917	0.917	0.917	0.917	0.917	0.908	0.904	0.900	0.912	0.913	0.901	0.896	0.880
LU	0.695	0.695	0.688	0.696	0.716	0.738	0.754	0.747	0.741	0.740	0.756	0.765	*0.765*
HU	0.813	0.805	0.805	0.809	0.802	0.790	0.803	0.845	0.849	0.863	0.862	0.856	0.796
MT	*0.692*	*0.692*	*0.692*	0.710	0.710	0.707	0.709	0.712	0.708	0.694	0.690	0.699	0.703
NL	0.655	0.651	0.647	0.659	0.670	0.682	0.643	*0.659*	*0.674*	*0.688*	0.702	*0.702*	*0.702*
AT	0.629	0.604	0.624	0.622	0.625	0.629	0.595	0.620	0.621	0.619	0.628	0.636	0.644
PL	0.488	0.520	0.517	0.510	0.525	0.526	0.530	0.519	0.509	0.531	0.515	0.501	0.450
PT	0.631	0.631	0.631	0.631	0.651	0.648	0.635	0.641	0.635	0.637	0.635	0.636	*0.636*
RO	-	-	-	0.621	*0.621*	*0.621*	*0.621*	0.621	0.643	0.634	0.690	0.692	0.689
SI	0.894	0.889	0.891	0.893	0.889	0.902	0.907	0.904	0.908	0.900	0.894	0.876	*0.876*
SK	*0.819*	*0.819*	*0.819*	*0.819*	*0.819*	0.819	0.830	0.830	0.873	0.826	0.848	0.854	0.864
FI	0.661	0.676	0.673	0.686	0.683	0.679	0.703	0.706	0.703	0.688	0.682	0.673	0.665
SE	0.715	0.709	0.706	0.711	0.688	0.676	0.711	0.716	0.690	0.684	0.683	0.663	0.674
UK	0.764	0.755	0.746	0.743	0.735	0.743	0.739	0.736	0.726	0.720	0.718	0.712	0.703
NO	0.743	0.742	0.746	0.754	0.752	0.738	0.741	0.754	0.763	0.756	0.736	0.750	*0.750*

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: Commission services

Table B-1.3   Estimates for the split of personal income tax
Personal income tax revenue allocated to income of the self-employed

1995–2007, in % of total revenue of personal income tax

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
BE	0.127	0.130	0.122	0.129	0.132	0.129	0.125	0.121	0.122	0.125	0.125	0.127	*0.127*
BG	-	-	-	-	*0.096*	0.096	0.086	0.111	0.087	0.101	0.119	0.118	0.115
CZ	*0.165*	*0.165*	*0.165*	*0.165*	*0.165*	*0.165*	0.165	0.160	0.159	0.151	0.108	0.088	*0.088*
DK	0.253	0.253	0.239	0.232	0.223	0.218	0.215	0.221	0.232	0.232	0.226	0.213	0.200
DE	0.190	0.221	0.214	0.224	0.242	0.213	0.201	0.192	0.171	0.186	0.214	0.238	0.242
EE	0.022	0.022	0.025	0.033	0.021	0.020	0.023	0.024	0.022	0.018	0.020	0.021	0.015
IE	0.109	0.108	0.109	0.112	0.111	0.111	0.119	0.133	0.118	0.114	*0.114*	*0.114*	*0.114*
EL	0.279	0.265	0.245	0.259	0.238	0.245	0.242	0.248	0.248	0.232	0.203	0.202	0.197
ES	0.152	0.144	0.148	0.145	0.146	0.134	0.130	0.131	0.126	0.125	0.117	0.109	*0.109*
FR	0.159	0.159	0.159	0.159	0.159	0.179	0.174	0.169	0.169	0.168	0.168	0.157	0.154
IT	0.162	0.169	0.175	0.182	0.186	0.188	0.183	0.174	0.183	0.181	0.177	0.190	*0.190*
CY	*0.033*	*0.033*	*0.033*	*0.033*	*0.033*	*0.033*	0.033	0.051	*0.051*	*0.051*	*0.051*	*0.051*	*0.051*
LV	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.002	0.003	0.004	0.004	0.003
LT	0.062	0.062	0.062	0.062	0.062	0.067	0.054	0.041	0.027	0.014	0.013	0.031	0.032
LU	0.121	0.121	0.116	0.133	0.102	0.105	0.082	0.099	0.096	0.110	0.102	0.114	*0.114*
HU	0.055	0.057	0.069	0.056	0.052	0.051	0.046	0.047	0.038	0.036	0.034	0.033	0.031
MT	*0.090*	*0.090*	*0.090*	0.081	0.079	0.082	0.080	0.080	0.081	0.081	0.083	0.082	0.080
NL	0.185	0.196	0.207	0.216	0.225	0.234	0.234	*0.208*	*0.184*	*0.162*	0.141	*0.141*	*0.141*
AT	0.176	0.195	0.174	0.178	0.172	0.170	0.204	0.169	0.161	0.170	0.165	0.156	0.149
PL	0.224	0.185	0.223	0.232	0.288	0.265	0.263	0.254	0.256	0.246	0.249	0.250	0.304
PT	0.093	0.093	0.093	0.093	0.096	0.092	0.106	0.091	0.087	0.092	0.091	0.089	*0.089*
RO	-	-	-	*0.035*	*0.035*	*0.035*	*0.035*	0.035	0.037	0.038	0.041	0.048	0.054
SI	0.057	0.058	0.055	0.051	0.057	0.049	0.046	0.048	0.049	0.053	0.055	0.050	*0.050*
SK	*0.131*	*0.131*	*0.131*	*0.131*	*0.131*	0.131	0.122	0.135	0.095	0.150	0.137	0.128	0.118
FI	0.082	0.074	0.079	0.075	0.074	0.074	0.074	0.082	0.081	0.078	0.076	0.077	0.080
SE	0.023	0.026	0.027	0.027	0.028	0.029	0.030	0.029	0.028	0.028	0.033	0.027	0.026
UK	0.121	0.122	0.126	0.120	0.122	0.119	0.124	0.127	0.129	0.129	0.124	0.123	0.120
NO	0.105	0.094	0.095	0.095	0.085	0.089	0.090	0.091	0.082	0.088	0.099	0.078	*0.078*

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: Commission services

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Table B-1.4 **Estimates for the split of personal income tax**
Personal income tax revenue allocated to capital income

1995–2007, in % of total revenue of personal income tax

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
BE	-0.016	-0.016	-0.017	-0.016	-0.017	-0.016	-0.011	-0.011	-0.014	-0.012	-0.012	-0.015	*-0.015*
BG	-	-	-	-	*0.022*	0.022	0.025	0.030	0.022	0.022	0.025	0.041	0.037
CZ	*0.038*	*0.038*	*0.038*	*0.038*	*0.038*	*0.038*	0.038	0.032	0.031	0.028	0.025	0.022	*0.022*
DK	-0.034	-0.037	-0.031	-0.018	-0.014	-0.028	-0.033	-0.028	-0.029	-0.020	-0.007	-0.001	0.004
DE	0.019	0.023	0.023	0.025	0.026	0.026	0.023	0.022	0.040	0.037	0.036	0.037	0.040
EE	0.014	0.014	0.034	0.019	0.011	0.024	0.017	0.028	0.032	0.020	0.057	0.043	0.042
IE	0.033	0.035	0.038	0.045	0.038	0.046	0.056	0.048	0.068	0.072	*0.072*	*0.072*	*0.072*
EL	0.114	0.115	0.117	0.120	0.124	0.121	0.121	0.123	0.123	0.120	0.118	0.118	0.114
ES	0.108	0.105	0.097	0.107	0.123	0.125	0.116	0.109	0.109	0.106	0.123	0.158	*0.158*
FR	0.070	0.070	0.070	0.070	0.070	0.070	0.055	0.070	0.070	0.066	0.073	0.095	0.093
IT	0.048	0.049	0.049	0.050	0.057	0.059	0.054	0.055	0.057	0.061	0.061	0.061	*0.061*
CY	*0.007*	*0.007*	*0.007*	*0.007*	*0.007*	*0.007*	0.007	0.009	*0.009*	*0.009*	*0.009*	*0.009*	*0.009*
LV	0.003	0.004	0.004	0.005	0.007	0.029	0.018	0.031	0.013	0.008	0.002	0.011	0.023
LT	0.016	0.016	0.016	0.016	0.016	0.019	0.028	0.037	0.035	0.049	0.060	0.044	0.050
LU	0.057	0.057	0.061	0.055	0.067	0.049	0.066	0.058	0.057	0.049	0.040	0.027	*0.027*
HU	0.045	0.073	0.061	0.067	0.079	0.093	0.084	0.093	0.098	0.085	0.087	0.091	0.100
MT	*0.086*	*0.086*	*0.086*	0.071	0.068	0.066	0.066	0.061	0.063	0.074	0.073	0.056	0.054
NL	-0.008	-0.008	-0.008	-0.028	-0.048	-0.068	0.009	*0.008*	*0.007*	*0.005*	0.002	*0.002*	*0.002*
AT	0.023	0.026	0.023	0.023	0.021	0.019	0.023	0.020	0.020	0.021	0.024	0.023	0.022
PL	0.005	0.007	0.006	0.009	0.018	0.040	0.030	0.053	0.058	0.042	0.066	0.076	0.090
PT	0.189	0.189	0.189	0.189	0.161	0.165	0.156	0.154	0.154	0.137	0.132	0.126	*0.126*
RO	-	-	-	*0.340*	*0.340*	*0.340*	*0.340*	0.340	0.314	0.323	0.258	0.247	0.237
SI	0.016	0.020	0.020	0.019	0.019	0.017	0.017	0.020	0.018	0.022	0.027	0.051	*0.051*
SK	*0.050*	*0.050*	*0.050*	*0.050*	*0.050*	0.050	0.048	0.035	0.032	0.025	0.015	0.018	0.019
FI	0.024	0.029	0.041	0.047	0.063	0.075	0.059	0.037	0.038	0.050	0.058	0.068	0.078
SE	-0.015	0.010	0.025	0.026	0.056	0.078	0.032	0.017	0.018	0.025	0.046	0.070	0.066
UK	0.100	0.107	0.112	0.121	0.128	0.124	0.122	0.121	0.128	0.135	0.142	0.148	0.160
NO	0.061	0.070	0.066	0.051	0.062	0.075	0.070	0.061	0.058	0.056	0.067	0.073	*0.073*

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: Commission services

Table B-1.5 **Estimates for the split of personal income tax**
Personal income tax revenue allocated to social transfers and pensions

1995–2007, in % of total revenue of personal income tax

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
BE	0.140	0.145	0.147	0.146	0.141	0.137	0.139	0.140	0.144	0.122	0.122	0.122	*0.122*
BG	-	-	-	-	*0.000*	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
CZ	*0.000*	*0.000*	*0.000*	*0.000*	*0.000*	*0.000*	0.000	0.000	0.000	0.000	0.000	0.000	*0.000*
DK	0.057	0.056	0.054	0.061	0.063	0.055	0.060	0.052	0.052	0.052	0.055	0.055	0.054
DE	0.033	0.027	0.029	0.027	0.028	0.025	0.024	0.023	0.028	0.028	0.032	0.031	0.031
EE	0.005	0.005	0.004	0.003	0.032	0.027	0.022	0.033	0.033	0.060	0.059	0.050	0.039
IE	0.015	0.015	0.013	0.012	0.010	0.010	0.008	0.008	0.012	0.009	*0.009*	*0.009*	*0.009*
EL	0.133	0.137	0.140	0.137	0.140	0.140	0.143	0.142	0.142	0.141	0.160	0.170	0.181
ES	0.213	0.216	0.211	0.203	0.195	0.195	0.197	0.204	0.202	0.207	0.206	0.200	*0.200*
FR	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.168	0.173	0.165	0.167	0.169
IT	0.201	0.205	0.208	0.213	0.193	0.198	0.210	0.209	0.209	0.214	0.216	0.213	*0.213*
CY	*0.069*	*0.069*	*0.069*	*0.069*	*0.069*	*0.069*	0.069	0.025	*0.025*	*0.025*	*0.025*	*0.025*	*0.025*
LV	0.000	0.000	0.001	0.004	0.015	0.016	0.016	0.016	0.016	0.017	0.019	0.018	0.009
LT	0.005	0.005	0.005	0.005	0.005	0.006	0.014	0.022	0.025	0.025	0.026	0.030	0.037
LU	0.127	0.126	0.135	0.116	0.115	0.108	0.098	0.097	0.106	0.100	0.101	0.095	*0.095*
HU	0.087	0.065	0.065	0.068	0.067	0.066	0.067	0.015	0.016	0.016	0.018	0.019	0.074
MT	*0.132*	*0.132*	*0.132*	0.138	0.143	0.145	0.145	0.146	0.148	0.151	0.154	0.163	0.162
NL	0.168	0.161	0.154	0.153	0.152	0.151	0.114	*0.125*	*0.135*	*0.145*	0.155	*0.155*	*0.155*
AT	0.172	0.175	0.178	0.176	0.183	0.182	0.178	0.192	0.198	0.190	0.182	0.185	0.185
PL	0.283	0.288	0.254	0.249	0.169	0.168	0.177	0.174	0.177	0.181	0.169	0.173	0.156
PT	0.087	0.087	0.087	0.087	0.091	0.096	0.104	0.113	0.124	0.135	0.142	0.149	*0.149*
RO	-	-	-	*0.003*	*0.003*	*0.003*	*0.003*	0.003	0.005	0.005	0.011	0.014	0.019
SI	0.034	0.033	0.034	0.037	0.036	0.032	0.030	0.028	0.026	0.025	0.025	0.023	*0.023*
SK	*0.000*	*0.000*	*0.000*	*0.000*	*0.000*	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
FI	0.233	0.221	0.207	0.192	0.181	0.172	0.164	0.175	0.179	0.184	0.185	0.183	0.178
SE	0.278	0.255	0.243	0.236	0.228	0.217	0.227	0.238	0.265	0.263	0.239	0.241	0.233
UK	0.015	0.016	0.015	0.016	0.015	0.014	0.016	0.017	0.017	0.017	0.016	0.016	0.016
NO	0.092	0.093	0.093	0.100	0.100	0.098	0.099	0.095	0.097	0.099	0.098	0.099	*0.099*

Note: The numbers printed in bold are the actual estimates; the numbers printed in italics represent either linear interpolation or fractions that were assumed to remain constant.

Source: Commission services

Taxation and
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