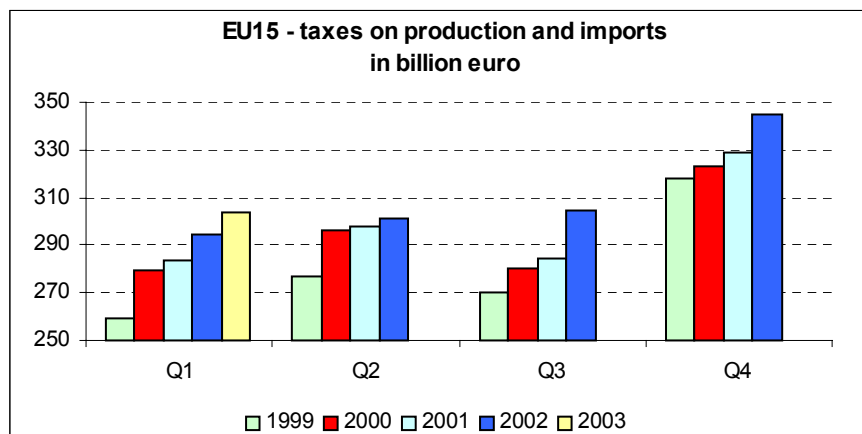
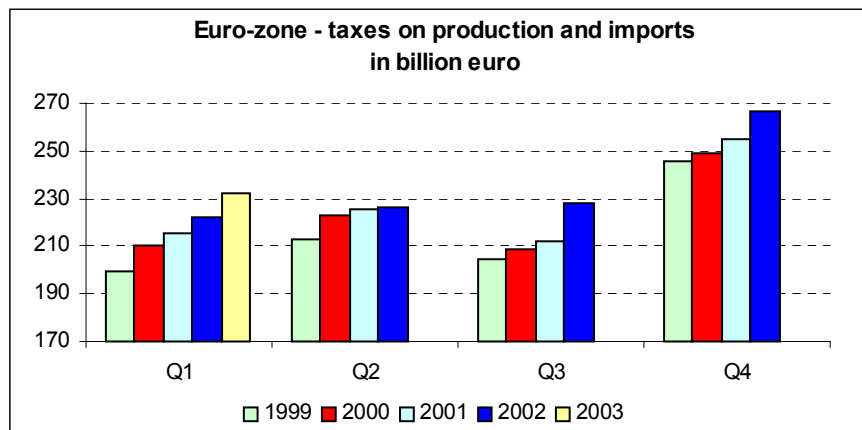


QUARTERLY ACCOUNTS

First quarter 2003

Taxes and social payments*

Luca PROTTI



During the first quarter of 2003 taxes on production and imports (including value added type taxes, which account for roughly 50% of the revenues) reached 232.3 billion euro in the euro-zone ⁽¹⁾ and 303.8 billion euro in the European Union (EU15), with an increase of 10.3 billion euro (+4.6%) and 9.2 billion euro (+3.1%), respectively, over the first quarter of 2002.

In the same period, current taxes on income, wealth, etc. amounted to 178.6 billion euro in the euro-zone, showing an increase on the first quarter 2002 of 1.6 billion euro (+0.9%), while they were equal to 279.7 billion euro in the EU15, which means a decrease of 2.0 billion euro (-0.7%).

Actual social contributions (receivable) were 258.1 billion euro in the euro-zone and to 298.2 billion euro in the EU15. In both areas a growth with respect to the same quarter of 2002 was observed: 10.3 billion euro (+4.2%) in the euro-zone and 7.9 billion euro (+2.7%) in the EU15.

Social benefits other than social transfer in kind (payable) reached a level of 301.7 billion euro in the euro-zone and 375.4 billion euro in the EU15, which means an increase of 13.8 billion euro (+4.8%) and 14.2 billion euro (+3.9%) respectively.

* Social payments include actual social contributions and social benefits other than social transfers in kind. Taxes on production and imports do not include taxes paid to the EU Institutions.

⁽¹⁾ The euro-zone consists of Belgium, Germany, Greece, Spain, France, Ireland, Italy, Luxembourg, the Netherlands, Austria, Portugal and Finland.



Statistics in focus

ECONOMY AND FINANCE

THEME 2 – 45/2003

NATIONAL ACCOUNTS

Contents

Taxes and social payments:
quarterly development in
Member States.....2

Quarterly taxes and social
payments by country3



Taxes and social payments in Member States

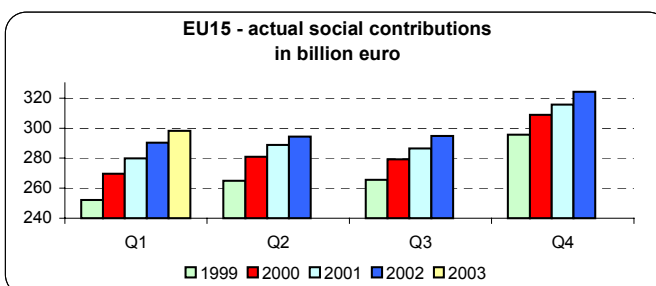
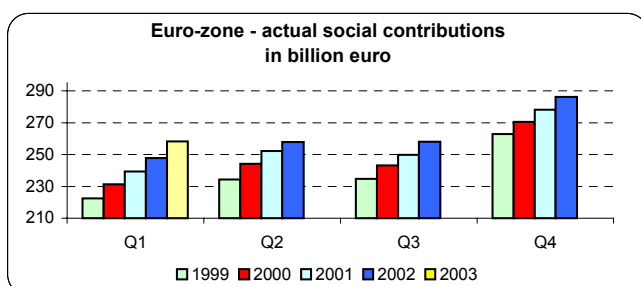
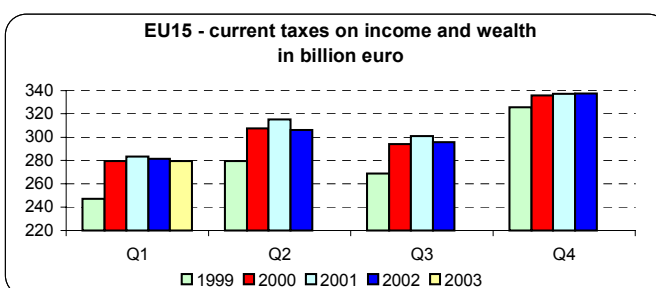
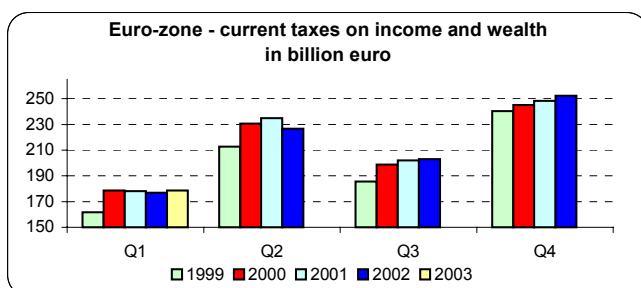
In the first quarter of 2003, taxes on production and imports grew by 4.6% in the euro-zone and by 3.1% in the EU15 with respect to the same quarter of the previous year. An increase was observed in all Member States, Ireland (+14.6%) and Sweden (+11.1%) being the two countries to report the strongest growth. In contrast, Denmark (+0.5%) and Portugal (+2.0%) recorded the lowest increases.

In the same period current taxes on income, wealth, etc. grew by 0.9% in the euro-zone while there was a decrease of 0.7% in the EU15. Changes were not homogeneous among Member States: the biggest increases were recorded in Sweden (+8.2%) and in

Spain (+6.0%), whilst Portugal (-6.8%) and Finland (-9.7%) showed the steepest declines.

Actual social contributions (receivable) grew both in the euro-zone (+4.2%) and in the EU15 (+2.7%). All Member States reported a positive growth rate, except for Sweden (-1.5%). Conversely, Ireland (+16.0%) and Spain (+9.4%) posted the highest increases.

Social benefits other than social transfers in kind (payable) grew in both areas: +4.8% in the euro-zone and +3.9% in the EU15. An increase was observed in all Member States. Luxembourg (+41.4%) and Ireland (+20.4%) were the countries showing the highest rate of growth, while Austria (+3.2%) and Greece (+1.4%) reported the lowest growths.



ESSENTIAL INFORMATION – METHODOLOGICAL NOTES

Quarterly accounts

- The quarterly figures published in this Statistics in Focus are in accordance with the European System of Accounts (ESA 1995). They are transmitted to Eurostat according to the Commission Regulation (EC) N° 264/2000 of 3 February 2000 on the implementation of Council Regulation (EC) N° 2223/96 with respect to short-term public finance statistics.
- Data in this publication are expressed in current prices and they are not seasonally adjusted. The presence of a seasonal component and differences in administrative practices (concerning legislation, tax collection and accounting procedures) both between Member States and within Member States over time, could result in a high volatility of the time series. Therefore, care should be taken when comparing results and substantial revisions have to be expected.
- Euro-zone and EU15 aggregates are obtained as the sum of Member States figures after transformation in a common currency (euro), by applying the quarterly average exchange rate with respect to the euro (ECU until 1998). When data are not available for all the countries, an estimation is made to obtain the figures for the European aggregates. Data referring to Member States and contained in table 1 are expressed in a common currency (euro) to ensure their additivity in the construction of the European aggregates, while year on year growth rates are calculated on national currency to avoid the effect of exchange rate movements between national currency and euro for the countries not belonging to the euro-zone.

T1
QUARTERLY TAXES AND SOCIAL PAYMENTS
EURO-ZONE, EU-15 AND EU MEMBER STATES

First quarter 2003 - levels in millions of euro and percentage change over the same quarter of the previous year at current prices (national currency), not seasonally adjusted

levels / t/t-4

	Taxes on production and Imports		of which value added type taxes		Current taxes on income, wealth, etc.		Capital taxes		Actual social contributions		Social benefits other than social transfers in kind	
	level 2003-Q1	% t/t-4	level 2003-Q1	% t/t-4	level 2003-Q1	% t/t-4	level 2003-Q1	% t/t-4	level 2003-Q1	% t/t-4	level 2003-Q1	% t/t-4
euro-zone	232 338.3	4.6	116 779.9	5.4	178 625.8	0.9	4 034.8	- 3.3	258 130.2	4.2	301 734.6	4.8
EU-15	303 764.9	3.1	153 111.0	3.9	279 669.4	- 0.7	4 995.0	- 4.3	298 200.6	2.7	375 350.4	3.9
EU MEMBER STATES												
B	7 993.4	4.7	3 971.3	2.1	8 290.7	- 3.9	308.3	3.6	9 414.4	1.3	10 617.3	5.6
DK	7 890.2	0.5	4 255.3	0.6	13 353.4	- 0.8	77.8	7.9	784.7	2.9	7 996.4	6.4
D	62 010.0	3.3	31 660.0	4.6	52 270.0	1.7	750.0	11.9	88 430.0	2.1	105 350.0	3.7
EL	5 416.0	5.6	3 070.0	5.8	2 518.0	4.9	112.0	4.7	4 246.0	2.7	4 825.0	1.4
E	24 800.0	10.1	14 652.0	10.9	16 668.0	6.0	607.0	9.2	22 889.0	9.4	19 987.0	7.1
F	50 223.4	4.5	25 084.1	3.6	39 318.7	2.5	1 619.5	6.7	62 888.6	4.3	70 451.6	4.1
IRL	3 957.7	14.6	2 101.6	8.9	2 524.2	0.3	42.6	10.7	1 743.1	16.0	3 016.3	20.4
I	46 670.7	3.6	18 856.9	5.9	28 954.0	0.9	120.6	- 76.8	34 436.0	5.9	51 628.2	5.1
L	774.6	6.9	368.4	16.5	839.9	- 2.5	12.5	104.8	660.9	5.7	1 156.7	41.4
NL	13 828.0	3.7	7 721.0	7.7	11 015.0	- 0.7	311.0	- 1.6	17 447.0	4.7	14 128.0	7.7
A	7 724.8	4.3	4 405.3	3.4	6 897.2	- 3.1	36.4	- 5.5	7 728.8	4.7	10 324.2	3.2
P	4 471.2	2.0	2 395.5	1.8	2 347.4	- 6.8	13.1	139.4	3 869.6	7.5	4 116.6	8.8
FIN	4 468.5	3.6	2 493.8	1.5	6 982.6	- 9.7	101.9	3.1	4 376.7	2.4	6 133.8	6.0
S	11 320.8	11.1	5 903.8	13.8	11 907.2	8.2	67.1	- 7.0	9 172.7	- 1.5	12 235.9	8.4
UK	52 215.6	4.5	26 172.0	4.8	75 783.0	3.1	815.4	- 1.8	30 113.1	1.3	53 383.4	7.0

Further information:

➤ Databases

New Cronos: Theme 2

Domain: quart

To obtain information or to order publications, databases and special sets of data, please contact the **Data Shop** network:

DANMARK	DEUTSCHLAND	ESPAÑA	FRANCE	ITALIA – Roma
DANMARKS STATISTIK Bibliotek og Information Eurostat Data Shop Sejrogade 11 DK-2100 KØBENHAVN Ø Tlf. (45) 39 17 30 30 Fax (45) 39 17 30 03 E-mail: bb@dst.dk URL: http://www.dst.dk/bibliotek	STATISTISCHES BUNDESAMT Eurostat Data Shop Berlin Otto-Braun-Straße 70-72 (Eingang: Karl-Marx-Allee) D-10178 BERLIN Tel. (49) 1888-644 94 27/28 (49) 611 75 94 27 Fax (49) 1888-644 94 30 E-Mail: datashop@desistat.de URL: http://www.eu-datashop.de/	INE Eurostat Data Shop Paseo de la Castellana, 183 Despacho 011B Entrada por Estébanez Calderón E-28046 MADRID Tel. (34) 915 839 167/ 915 839 500 Fax (34) 915 830 357 E-mail: datashop.eurostat@ine.es URL: http://www.ine.es/prodyser/datashop/index.html	INSEE Info Service Eurostat Data Shop 195, rue de Bercy Tour Gamma A F-75582 PARIS CEDEX 12 Tél. (33) 1 53 17 88 44 Fax (33) 1 53 17 88 22 E-mail: datashop@insee.fr	ISTAT Centro di Informazione Statistica Sede di Roma, Eurostat Data Shop Via Cesare Balbo, 11a I-00184 ROMA Tel. (39) 06 46 73 32 28 Fax (39) 06 46 73 31 01/07 E-mail: datashop@istat.it URL: http://www.istat.it/Prodotti-e/Allegati/Eurostatdatashop.html
ITALIA – Milano	NEDERLAND	NORGE	PORTUGAL	SCHWEIZ/SUISSE/SVIZZERA
ISTAT Ufficio Regionale per la Lombardia Eurostat Data Shop Via Fieno 3 I-20123 MILANO Tel. (39) 02 80 61 32 460 Fax (39) 02 80 61 32 304 E-mail: mileuro@tin.it URL: http://www.istat.it/Prodotti-e/Allegati/Eurostatdatashop.html	Centraal Bureau voor de Statistiek Eurostat Data Shop-Voorburg Postbus 4000 2270 JM VOORBURG Nederland Tel. (31-70) 337 49 00 Fax (31-70) 337 59 84 E-mail: datashop@cbs.nl URL: www.cbs.nl/eurodatashop	Statistics Norway Library and Information Centre Eurostat Data Shop Kongens gate 6 Boks 8131 Dep. N-0033 OSLO Tel. (47) 21 09 46 42/43 Fax (47) 21 09 45 04 E-mail: Datashop@ssb.no URL: http://www.ssb.no/biblioteket/datashop/	Eurostat Data Shop Lisboa INE/Serviço de Difusão Av. António José de Almeida, 2 P-1000-043 LISBOA Tel. (351) 21 842 61 00 Fax (351) 21 842 63 64 E-mail: data.shop@ine.pt	Statistisches Amt des Kantons Zürich, Eurostat Data Shop Bleichenweg 5 CH-8090 Zürich Tel. (41) 1 225 12 12 Fax (41) 1 225 12 99 E-mail: datashop@statistik.zh.ch URL: http://www.statistik.zh.ch
SUOMI/FINLAND	SVERIGE	UNITED KINGDOM	UNITED STATES OF AMERICA	
STATISTICS FINLAND Eurostat Data Shop Helsinki Tilastokirjasto PL 2B FIN-00022 Tilastokeskus Työpajakatu 13 B, 2. kerros, Helsinki P. (358-9) 17 34 22 21 F. (358-9) 17 34 22 79 Sähköposti: datashop@stat.fi URL: http://tilastokeskus.fi/tik/kk/datashop/	STATISTICS SWEDEN Information service Eurostat Data Shop Karlavägen 100 - Box 24 300 S-104 51 STOCKHOLM Tfn (46-8) 50 69 48 01 Fax (46-8) 50 69 48 99 E-post: infoservice@scb.se URL: http://www.scb.se/tjanster/datashop/datashop.asp	Eurostat Data Shop Office for National Statistics Room 1.015 Cardiff Road Newport NP10 8XG South Wales United Kingdom Tel. (44-1633) 81 33 69 Fax (44-1633) 81 33 33 E-mail: eurostat.datashop@ons.gov.uk	HAVER ANALYTICS Eurostat Data Shop 60 East 42nd Street Suite 3310 NEW YORK, NY 10165 USA Tel. (1-212) 986 93 00 Fax (1-212) 986 69 81 E-mail: euromdata@haver.com URL: http://www.haver.com/	

Media Support Eurostat (for professional journalists only):

Bech Building Office A4/017 • L-2920 Luxembourg • Tel. (352) 4301 33408 • Fax (352) 4301 35349 • e-mail: eurostat-mediasupport@cec.eu.int

For information on methodology

Luca PROTTI Tel. (352) 4301 35005

E-mail: luca.protti@cec.eu.int

Eurostat/B2, L2920 Luxembourg

Roberto BARCELLAN Tel. (352) 4301 35802

E-mail: roberto.barcellan@cec.eu.int

Fax (352) 4301 33879

ORIGINAL: English

Please visit our web site at www.europa.eu.int/comm/eurostat/ for further information!

A list of worldwide sales outlets is available at the **Office for Official Publications of the European Communities**.

2 rue Mercier – L-2985 Luxembourg
Tel. (352) 2929 42118 Fax (352) 2929 42709
URL: <http://publications.eu.int>
E-mail: info-info-opoce@cec.eu.int

BELGIQUE/BELGIË – DANMARK – DEUTSCHLAND – GREECE/ELLADA – ESPAÑA – FRANCE – IRELAND – ITALIA – LUXEMBOURG – NEDERLAND – ÖSTERREICH
PORTUGAL – SUOMI/FINLAND – SVERIGE – UNITED KINGDOM – ISLAND – NORGE – SCHWEIZ/SUISSE/SVIZZERA – BALGARJIA – ČESKÁ REPUBLIKA – CYPRUS
EESTI – HRVATSKA – MAGYARORSZÁG – MALTA – POLSKA – ROMÂNIA – RUSSIA – SLOVAKIA – SLOVENIA – TÜRKIYE – AUSTRALIA – CANADA – EGYPT – INDIA
ISRAËL – JAPAN – MALAYSIA – PHILIPPINES – SOUTH KOREA – THAILAND – UNITED STATES OF AMERICA

Order form

I would like to subscribe to Statistics in focus (from 1.1.2003 to 31.12.2003):

(for the Data Shop and sales office addresses see above)

All 9 themes (approximately 200 issues)

Paper: EUR 240

Language required: DE EN FR

Statistics in focus can be downloaded (pdf file) free of charge from the Eurostat web site. You only need to register. For other solutions, contact your Data Shop.

Please send me a free copy of 'Eurostat mini-guide' (catalogue containing a selection of Eurostat products and services)

Language required: DE EN FR

I would like a free subscription to 'Statistical References', the information letter on Eurostat products and services

Language required: DE EN FR

Mr Mrs Ms

(Please use block capitals)

Surname: _____ Forename: _____

Company: _____ Department: _____

Function: _____

Address: _____

Post code: _____ Town: _____

Country: _____

Tel.: _____ Fax: _____

E-mail: _____

Payment on receipt of invoice, preferably by:

Bank transfer

Visa Eurocard

Card No: _____ Expires on: ____/____/____

Please confirm your intra-Community VAT number:

If no number is entered, VAT will be automatically applied. Subsequent reimbursement will not be possible.