

QUARTERLY ACCOUNTS

Second quarter 2003

Taxes and social payments*

Luca PROTTI

Statistics
in focus

ECONOMY AND
FINANCE

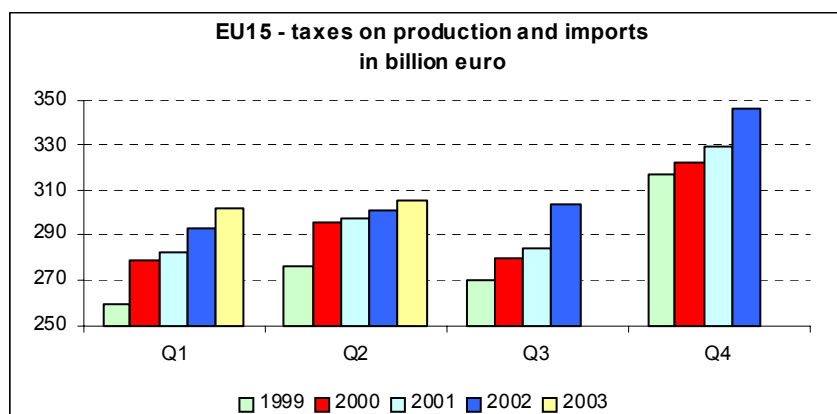
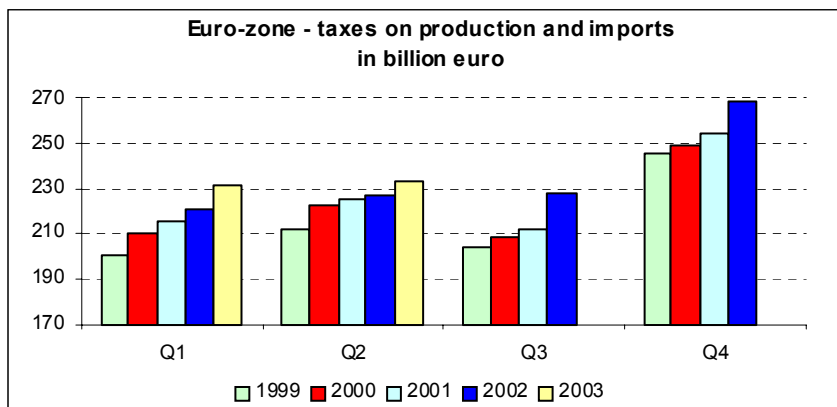
THEME 2 – 55/2003

NATIONAL ACCOUNTS

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During the second quarter of 2003 taxes on production and imports (including value added type taxes, which account for roughly 50% of the revenues) reached 233.0 billion euro in the euro-zone ⁽¹⁾ and 305.5 billion euro in the European Union (EU15), with an increase of 5.8 billion euro (+2.5%) and 4.4 billion euro (+1.4%), respectively, over the second quarter of 2002.

In the same period, current taxes on income, wealth, etc. amounted to 224.0 billion euro in the euro-zone, showing a decrease of 2.7 billion euro (-1.2%), with respect to the second quarter 2002, while they were equal to 301.1 billion euro in the EU15, which means a decrease of 5.0 billion euro (-1.6%).

Actual social contributions (receivable) were 267.4 billion euro in the euro-zone and 305.7 billion euro in the EU15. In both areas growth with respect to the same quarter of 2002 was recorded: 9.2 billion euro (+3.6%) in the euro-zone and 11.1 billion euro (+3.8%) in the EU15.

Social benefits other than social transfers in kind (payable) reached a level of 307.1 billion euro in the euro-zone and 380.5 billion euro in the EU15, which is an increase of 13.1 billion euro (+4.4%) and 12.6 billion euro (+3.4%), 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



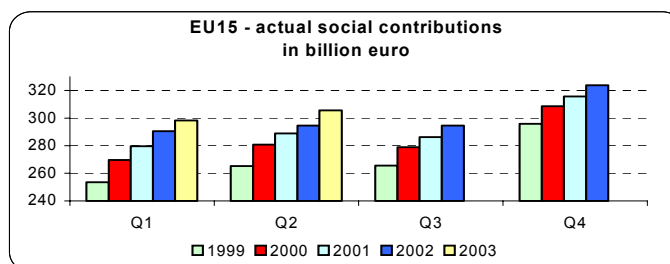
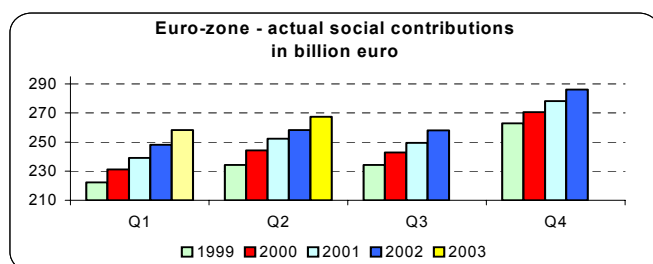
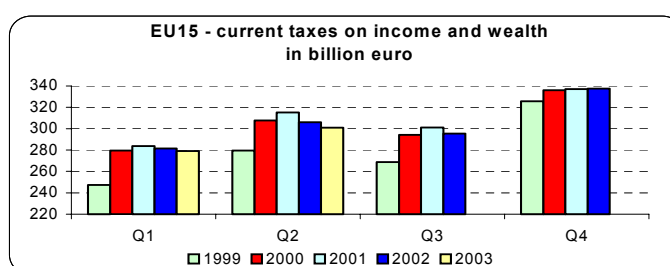
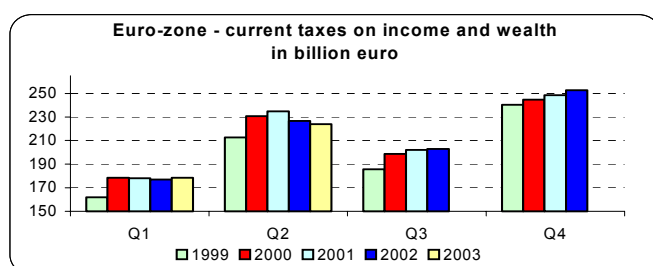
Taxes and social payments in Member States

In the second quarter of 2003, taxes on production and imports grew by 2.5% in the euro-zone and by 1.4% in the EU15, with respect to the same quarter of the previous year. An increase was observed in all Member States, with the exception of Denmark (-2.1%), France (-3.0%), the Netherlands (-1.2%) and Portugal (-4.3%). Spain (+13.1%) and Ireland (+11.3%) were the two countries to report the strongest growth.

In the year up to the second quarter of 2003 current taxes on income, wealth, etc. fell by 1.2% in the euro-zone while there was a decrease of 1.6% in the EU15. Changes were not homogeneous among Member States: the biggest increases were recorded in Spain (+7.1%) and in Belgium (+6.6%), whilst Ireland (-7.0%) and the Netherlands (-9.4%) saw the steepest declines.

Actual social contributions (receivable) grew both in the euro-zone (+3.6%) and in the EU15 (+3.8%). All Member States reported a positive growth rate, except for Greece (-7.5%), Ireland (-17.3%), Luxembourg (-0.4%) and Sweden (-1.1%). The United Kingdom (+19.8%) and the Netherlands (+14.5%) posted the highest increases.

Social benefits other than social transfers in kind (payable) grew in both areas: +4.4% in the euro-zone and +3.4% in the EU15. An increase was observed in all Member States, except for Greece (-12.0%). Luxembourg (+54.1%) and Ireland (+27.9%) were the countries showing the highest rate of growth, while Germany (+3.4%) and Finland (+3.9%) reported the lowest increases.



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

Second 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-Q2	% t/t-4	level 2003-Q2	% t/t-4	level 2003-Q2	% t/t-4	level 2003-Q2	% t/t-4	level 2003-Q2	% t/t-4	level 2003-Q2	% t/t-4
euro-zone	232 984.8	2.5	114 943.2	3.9	224 010.8	- 1.2	11 167.3	60.0	267 437.7	3.6	307 077.7	4.4
EU-15	305 501.5	1.4	152 740.7	3.7	301 075.4	- 1.6	12 198.2	50.2	305 671.9	3.8	380 470.6	3.4
EU MEMBER STATES												
BE	8 860.0	2.7	4 660.5	3.2	15 420.9	6.6	316.5	- 0.6	9 523.7	0.0	11 538.6	4.9
DK	7 892.4	- 2.1	4 345.8	- 3.5	14 214.2	0.4	88.1	- 0.3	791.2	3.4	7 822.4	4.3
DE	63 330.0	4.9	32 790.0	3.2	56 790.0	2.0	900.0	13.9	92 430.0	1.9	104 270.0	3.4
GR	5 150.0	8.5	2 935.0	17.1	4 000.0	- 0.1	110.0	18.3	4 375.0	- 7.5	6 115.0	- 12.0
ES	20 259.0	13.1	9 327.0	17.0	15 258.0	7.1	759.0	11.5	23 704.0	7.2	20 883.0	5.6
FR	53 437.9	- 3.0	26 056.3	1.7	51 720.2	- 5.2	2 580.9	- 13.6	64 598.2	3.4	70 781.7	4.1
IE	4 079.9	11.3	2 191.7	9.7	4 416.0	- 7.0	36.9	8.4	1 257.2	- 17.3	3 368.1	27.9
IT	45 669.3	1.5	19 047.5	1.3	44 499.3	- 3.0	5 885.0	333.0	36 873.8	4.7	52 902.0	5.1
LU	870.2	6.4	394.9	9.5	790.6	5.5	12.1	74.2	635.1	- 0.4	1 246.8	54.1
NL	13 861.0	- 1.2	7 918.0	1.6	13 408.0	- 9.4	383.0	- 22.0	17 441.0	14.5	13 980.0	6.2
AT	7 941.0	4.0	4 296.2	7.2	7 117.2	1.6	34.5	- 6.9	8 532.5	0.0	11 596.0	6.9
PT	4 501.5	- 4.3	2 439.7	- 2.9	3 019.9	- 2.9	47.2	82.9	3 627.7	6.4	4 330.3	13.5
FI	5 025.1	7.7	2 886.3	6.6	7 570.7	0.5	102.1	- 33.5	4 439.5	6.9	6 066.2	3.9
SE	11 250.6	3.9	5 929.8	1.7	12 158.8	4.4	77.8	- 6.8	9 543.4	- 1.1	12 077.1	7.7
UK	53 373.7	8.1	27 522.0	16.6	50 691.6	5.6	865.0	- 0.3	27 899.6	19.8	53 493.4	8.2

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