

QUARTERLY ACCOUNTS

First quarter 2004

Taxes and social payments*

Statistics
in focus

ECONOMY AND
FINANCE

36/2004

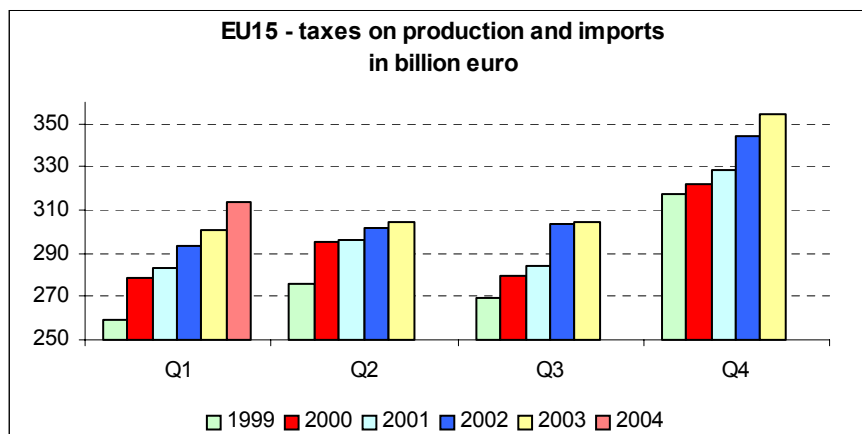
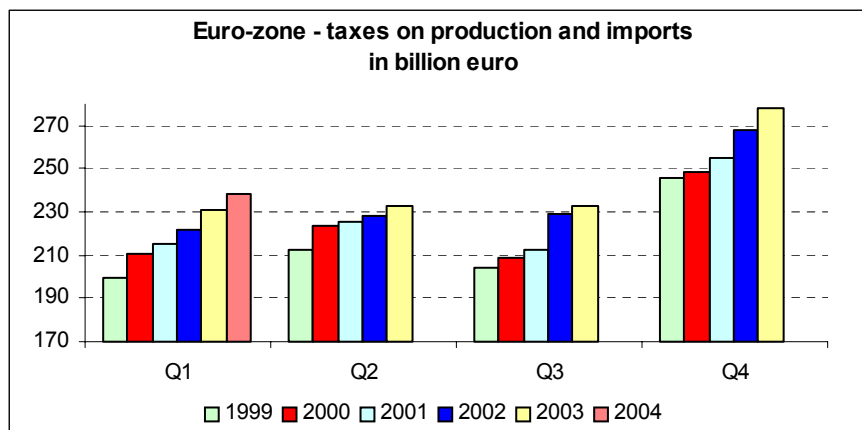
National accounts

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During the first quarter of 2004 taxes on production and imports (including value added type taxes, which account for roughly 50% of the revenues) reached 238.8 billion euro in the euro-zone ⁽¹⁾ and 313.4 billion euro in the EU15, with an increase of 7.9 billion euro (+3.4%) and 12.4 billion euro (+4.1%), respectively, over the first quarter of 2003.

In the same period, current taxes on income, wealth, etc. amounted to 179.8 billion euro in the euro-zone, showing an increase of 3.2 billion euro (+1.8%), with respect to the first quarter of 2003, while they were equal to 284.1 billion euro in the EU15, with an increase of 5.9 billion euro (+2.1%).

Actual social contributions (receivable) were 267.1 billion euro in the euro-zone and 314.2 billion euro in the EU15. In both areas growth with respect to the same quarter of 2003 was recorded: 6.9 billion euro (+2.7%) in the euro-zone and 14.0 billion euro (+4.7%) in the EU15.

Social benefits other than social transfers in kind (payable) reached a level of 312.5 billion euro in the euro-zone and 389.0 billion euro in the EU15, which is an increase of 10.5 billion euro (+3.5%) and 13.9 billion euro (+3.7%), 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

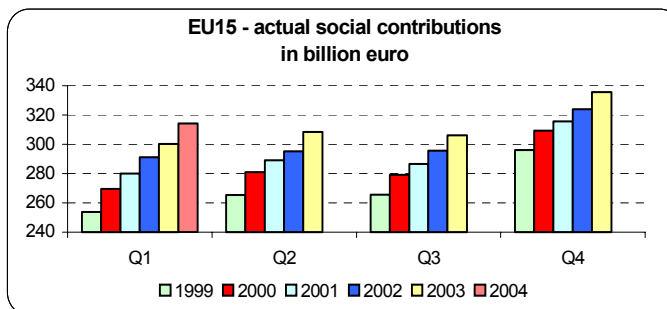
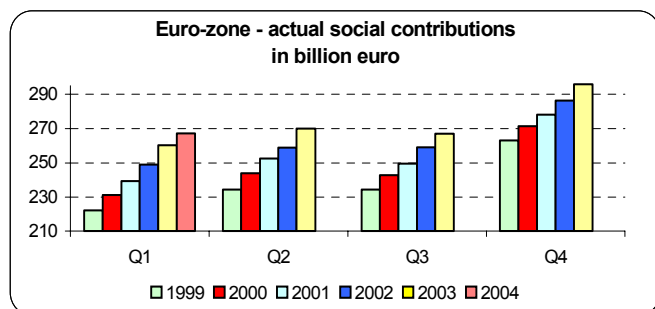
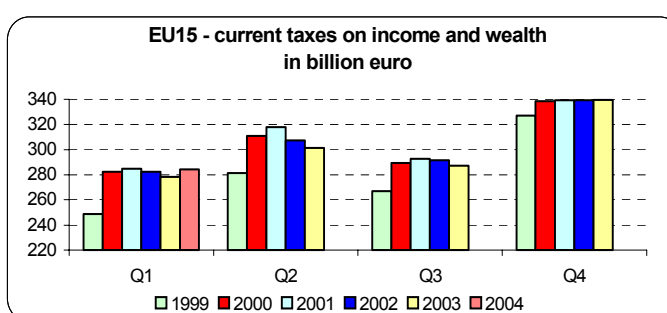
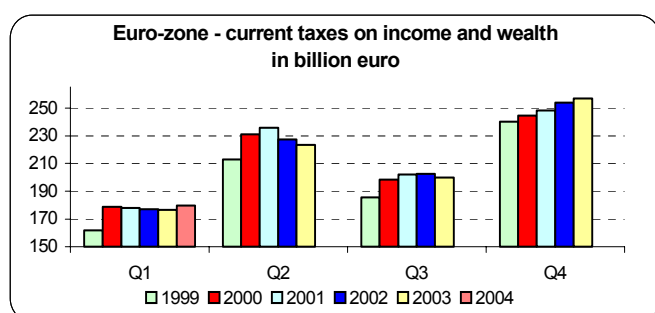
In the first quarter of 2004, taxes on production and imports grew by 3.4% in the euro-zone and by 4.1% in the EU15, with respect to the same quarter of the previous year. An increase was observed in all Member States for which these data are available, with the exception of Lithuania (-0.2%) and Portugal (-5.2%). Slovakia (+58.5%) and Luxembourg (+32.9%) were the two countries to report the strongest growths.

In the year up to the first quarter of 2004 current taxes on income, wealth, etc. increased by 1.8% in the euro-zone and by 2.1% in the EU15. Changes were not homogeneous among Member States, but the positive sign prevailed: the biggest increases were recorded in Ireland (+29.4%) and in Poland (+29.3), whilst Spain

(-7.4%) and Luxembourg (-4.9%) saw the steepest declines.

Actual social contributions (receivable) grew both in the euro-zone (+2.7%) and in the EU15 (+4.7%). All Member States for which these data are available reported a positive growth rate, except for Ireland (-3.9%). The United Kingdom (+24.9%) and Poland (+11.5%) posted the highest increases.

Social benefits other than social transfers in kind (payable) grew by +3.5% in the euro-zone and by +3.7% in the EU15. Portugal (+12.3%) and Slovakia (+10.6%) reported the highest rates of growth, while Luxembourg was the only Member State that showed a decrease (-4.4%).



ESSENTIAL INFORMATION – METHODOLOGICAL NOTES

Quarterly accounts

1. 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.
2. 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.

3. Euro-zone, EU25 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-25, EU-15 AND EU-25 MEMBER STATES

First quarter 2004 - 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 2004-Q1	% t/t-4	level 2004-Q1	% t/t-4	level 2004-Q1	% t/t-4	level 2004-Q1	% t/t-4	level 2004-Q1	% t/t-4	level 2004-Q1	% t/t-4
euro-zone	238 819.8	3.4	120 969.5	3.5	179 827.3	1.8	5 010.2	25.5	267 074.2	2.7	312 524.0	3.5
EU-25	:	:	:	:	:	:	:	:	:	:	:	:
EU-15	313 385.2	4.1	160 321.8	4.7	284 118.8	2.1	6 140.8	24.0	314 200.6	4.7	388 987.8	3.7
EU-25 MEMBER STATES												
BE	8 819.1	9.9	4 528.9	14.0	8 745.8	4.4	329.4	6.5	9 744.1	1.8	11 121.8	5.5
CZ	2 584.3	27.6	1 519.8	29.2	1 729.0	10.5	5.1	-21.8	2 992.8	11.3	2 449.1	1.3
DK	8 271.6	6.4	4 459.9	6.3	14 293.2	6.1	109.0	40.5	810.6	0.6	8 250.1	2.3
DE	63 420.0	1.2	32 350.0	2.2	51 940.0	-0.6	1 200.0	60.0	89 670.0	0.7	107 180.0	1.6
EE	:	:	:	:	:	:	:	:	:	:	:	:
EL	5 250.0	2.2	2 900.0	3.5	2 650.0	3.9	85.0	7.6	4 800.0	1.8	5 500.0	1.3
ES	26 175.0	5.9	15 089.0	3.0	15 433.0	-7.4	794.0	27.5	24 869.0	8.7	21 020.0	6.5
FR	51 127.0	5.4	26 908.8	4.3	40 063.3	6.2	2 062.1	28.4	64 649.8	3.2	73 387.2	4.0
IE	4 413.2	9.4	2 383.1	13.8	3 317.7	29.4	37.7	-11.3	1 516.0	-3.9	3 062.8	6.4
IT	47 145.8	1.3	19 136.1	3.6	29 857.2	3.4	51.0	-52.4	37 321.0	4.3	54 221.0	5.1
CY	465.1	:	278.4	:	246.2	:	0.5	:	218.7	:	268.7	:
LV	:	:	:	:	:	:	:	:	:	:	:	:
LT	450.8	-0.2	266.1	-5.3	285.7	13.1	0.1	44.9	358.6	9.6	369.3	0.2
LU	963.0	32.9	455.2	34.7	798.4	-4.9	9.1	-26.7	692.7	5.4	875.9	-4.4
HU	:	:	:	:	:	:	:	:	:	:	:	:
MT	:	:	:	:	:	:	:	:	:	:	:	:
NL	14 268.0	3.2	7 480.0	-3.1	10 751.0	-2.4	286.0	-8.0	17 704.0	0.4	14 563.0	2.4
AT	8 015.3	3.4	4 481.1	1.5	6 635.0	1.0	29.1	-20.1	7 555.4	0.5	10 608.3	1.8
PL	6 462.1	12.3	3 606.1	15.0	3 163.3	29.3	11.4	28.3	4 793.0	11.5	7 090.5	4.7
PT	4 255.6	-5.2	2 297.2	-5.5	2 671.4	13.7	5.2	-64.0	4 047.6	6.7	4 596.2	12.3
SI	975.8	8.9	:	:	462.9	10.4	1.2	32.3	932.1	6.8	1 003.9	9.0
SK	1 074.6	58.5	727.0	94.4	550.2	7.4	0.7	-54.1	897.7	4.6	879.9	10.6
FI	4 967.7	10.2	2 960.1	15.0	6 964.6	1.9	121.7	19.5	4 504.5	4.5	6 387.7	4.4
SE	11 779.0	3.6	6 229.5	4.7	12 904.2	4.7	69.9	2.9	9 601.5	2.2	12 567.8	2.8
UK	54 514.8	8.8	28 662.8	12.0	77 094.2	3.3	951.7	18.7	36 714.4	24.9	55 645.9	7.0

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