

# QUARTERLY ACCOUNTS

Third quarter 2003

Taxes and social payments\*

Luca PROTTI

Statistics  
in focus

ECONOMY AND  
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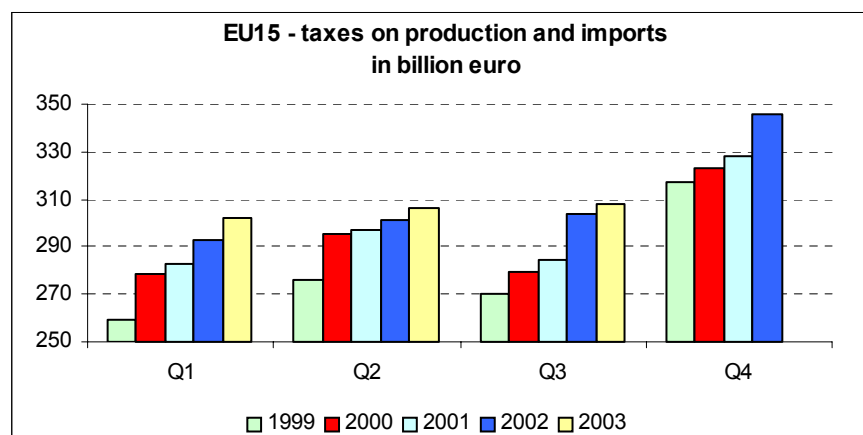
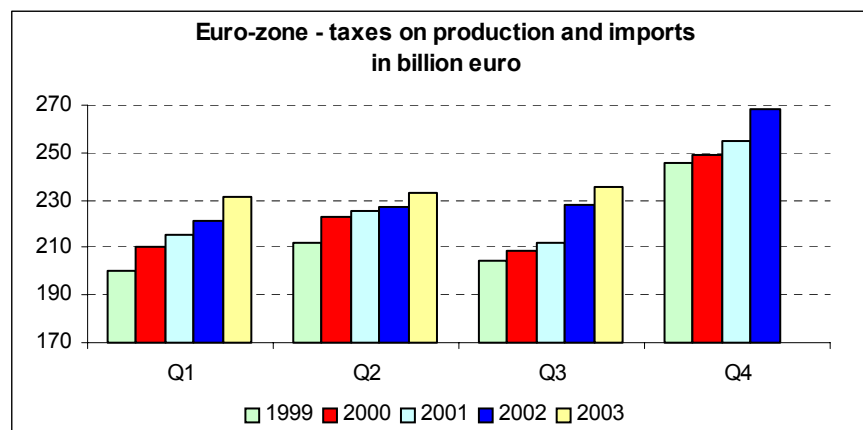
THEME 2 – 9/2004

NATIONAL ACCOUNTS

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During the third quarter of 2003 taxes on production and imports (including value added type taxes, which account for roughly 50% of the revenues) reached 235.6 billion euro in the euro-zone <sup>(1)</sup> and 307.6 billion euro in the European Union (EU15), with an increase of 7.4 billion euro (+3.2%) and 3.8 billion euro (+1.3%), respectively, over the third quarter of 2002.

In the same period, current taxes on income, wealth, etc. amounted to 201.9 billion euro in the euro-zone, showing a decrease of 0.9 billion euro (-0.4%), with respect to the third quarter 2002, while they were equal to 289.0 billion euro in the EU15, a decrease of 2.6 billion euro (-0.9%).

Actual social contributions (receivable) were 265.5 billion euro in the euro-zone and 304.9 billion euro in the EU15. In both areas growth with respect to the same quarter of 2002 was recorded: 7.4 billion euro (+2.9%) in the euro-zone and 10.3 billion euro (+3.5%) in the EU15.

Social benefits other than social transfers in kind (payable) reached a level of 310.2 billion euro in the euro-zone and 383.9 billion euro in the EU15, which is an increase of 10.7 billion euro (+3.6%) and 10.4 billion euro (+2.8%), 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.

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



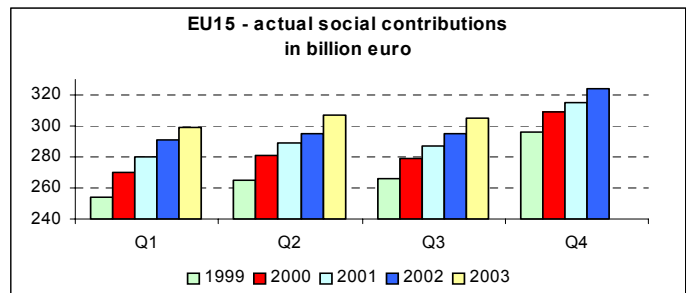
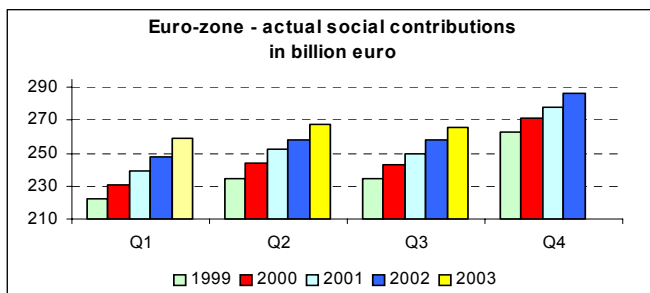
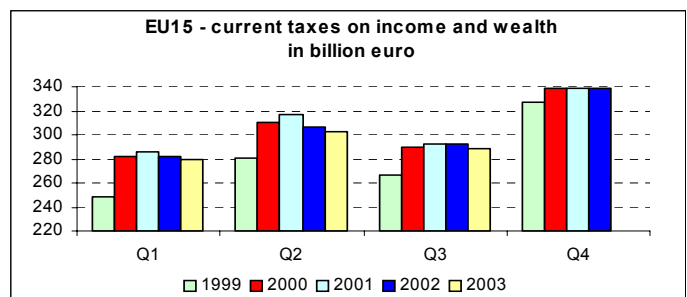
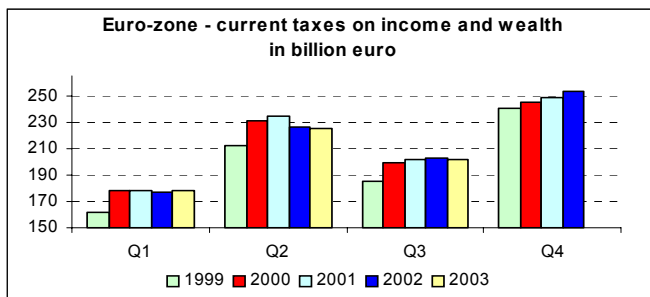
## Taxes and social payments in Member States

In the third quarter of 2003, taxes on production and imports grew by 3.2% in the euro-zone and by 1.3% 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 Germany (-4.1%), Austria (-4.5%) and Portugal (-2.6%). Luxembourg (+22.1%) and France (+13.7%) were the two countries to report the strongest growths.

In the year up to the third quarter of 2003 current taxes on income, wealth, etc. fell by 0.4% in the euro-zone and by 0.9% in the EU15. Changes were not homogeneous among Member States: the biggest increases were recorded in Greece (+18.3%) and in Sweden (+9.4%), whilst Portugal (-25.9%) and Belgium (-9.2%) saw the steepest declines.

Actual social contributions (receivable) grew both in the euro-zone (+2.9%) and in the EU15 (+3.5%). All Member States reported a positive growth rate, except for Belgium (-0.9%), Denmark (-5.8%), the Netherlands and Austria (-1.4% each). The United Kingdom (+21.1%) and Ireland (+19.8%) posted the highest increases.

Social benefits other than social transfers in kind (payable) grew in both areas: +3.6% in the euro-zone and +2.8% in the EU15. An increase was observed in all Member States, except for Greece (-4.1%). Ireland (+28.7%) and the Netherlands (+8.4%) were the countries showing the highest rate of growth, while Germany (+2.0%) and Italy (+2.3%) 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**

Third 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-Q3	% t/t-4	level 2003-Q3	% t/t-4	level 2003-Q3	% t/t-4	level 2003-Q3	% t/t-4	level 2003-Q3	% t/t-4	level 2003-Q3	% t/t-4
<b>euro-zone</b>	235 618.2	3.2	113 929.1	- 1.5	201 919.3	- 0.4	4 718.3	6.0	265 462.3	2.9	310 161.1	3.6
<b>EU-15</b>	307 605.2	1.3	150 909.3	- 2.3	288 960.5	- 0.9	5 784.8	3.3	304 898.1	3.5	383 894.4	2.8
<b>EU MEMBER STATES</b>												
<b>BE</b>	8 163.6	0.5	4 125.9	- 2.2	9 100.1	- 9.2	347.1	7.7	8 265.5	- 0.9	10 865.5	5.7
<b>DK</b>	8 006.3	2.3	4 550.6	2.7	13 729.4	3.8	92.6	3.1	798.5	- 5.8	7 781.3	4.3
<b>DE</b>	62 560.0	- 4.1	32 450.0	- 8.1	50 150.0	- 1.7	840.0	5.0	91 520.0	1.4	104 430.0	2.0
<b>GR</b>	5 500.0	9.1	3 100.0	13.8	4 500.0	18.3	110.0	7.8	4 500.0	5.0	5 900.0	- 4.1
<b>ES</b>	20 076.0	4.8	8 946.0	3.7	23 296.0	0.0	686.0	12.1	24 057.0	7.8	24 311.0	7.0
<b>FR</b>	57 610.0	13.7	26 320.5	2.5	43 286.4	- 2.5	1 910.7	5.4	62 985.9	3.1	72 214.2	3.2
<b>IE</b>	4 231.1	5.1	2 376.0	2.8	2 990.2	6.9	40.1	- 0.1	1 516.6	19.8	3 549.1	28.7
<b>IT</b>	44 509.3	2.4	18 660.2	0.7	40 892.0	7.1	226.0	27.9	40 679.3	5.4	51 568.0	2.3
<b>LU</b>	888.0	22.1	438.5	39.0	922.8	- 6.8	10.0	- 16.0	698.8	11.4	955.5	3.8
<b>NL</b>	13 943.0	4.2	7 769.0	0.1	10 876.0	- 8.1	366.0	- 15.1	14 801.0	- 1.4	14 064.0	8.4
<b>AT</b>	8 252.7	- 4.5	4 135.0	- 10.7	7 281.9	0.2	55.1	52.1	7 972.5	- 1.4	11 506.5	8.1
<b>PT</b>	4 803.3	- 2.6	2 629.2	- 2.9	2 234.5	- 25.9	24.4	212.0	3 850.8	3.7	4 794.0	7.5
<b>FI</b>	5 081.2	5.1	2 978.8	4.7	6 389.5	3.5	102.9	5.2	4 614.8	2.6	6 003.4	3.9
<b>SE</b>	11 038.5	3.5	5 745.3	1.9	12 775.9	9.4	71.0	- 17.4	9 783.7	2.9	12 045.3	8.2
<b>UK</b>	52 942.2	1.9	26 684.3	2.1	60 535.9	4.1	902.9	1.9	28 853.5	21.1	53 906.6	6.8

# Further information:

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