

# Tax revenue in EU Member States

## Trend, level and structure 1995-2003

### Statistics in focus

#### ECONOMY AND FINANCE

3/2005

#### National accounts

Author  
Lena Frej Ohlsson

### Contents

Measurement of tax revenue ... 2

Trends in tax revenue of  
Member States, 2000-2003 ..... 2

Levels of tax revenue of  
Member States in 2003 ..... 3

Structure of taxes and social  
contributions in EU  
Member States in 2003 ..... 3

Essential information.....5

In 2003 tax revenue in the EU increased slightly as a percentage of GDP, compared with 2002.<sup>1</sup> This development follows a downward trend in tax revenue, measured in terms of GDP, since 1999. The level therefore remained considerably below the peak year of 1999 (see figure 1 below). In the EU25, figures went up from 41.3% in 2002 to 41.5% in 2003, compared with a level of 42.9% in 1999. The same trend can be noted for EU15 and the euro-zone.

The decrease in tax revenue paid to general government<sup>2</sup> in EU25 between 2000 and 2003 can be attributed to lower revenue from taxes on income and wealth, going from 14.0% of GDP in 2000 to 12.7% in 2003. A slight decrease in revenue from taxes on production and imports can also be observed, from 14.3% of GDP in 2000 to 14.0% in 2003. Revenue from social contributions in the EU25 remained stable, equivalent to 13.4% of GDP in 2003 (13.3% in 2000). The trends in data by type of tax between 2000 and 2003 show the same pattern for EU15 and the euro-zone as for EU25.

Tax revenue paid to the EU institutions decreased both in the euro-zone and in EU15 from 0.6% of GDP in 1999 to 0.4% in 2002. This figure remains unchanged at 0.4% of GDP in 2003.



Figure 1: Tax revenue in the EU25, EU15 and euro-zone (% of GDP)



Manuscript completed on: 19.01.2005  
ISSN 1024-4298  
Catalogue number: KS-NJ-05-003-EN-N  
© European Communities, 2005

<sup>1</sup> Data are collected by Eurostat on the basis of the ESA 95 transmission programme, table 9, 'Detailed tax and social contributions receipts by type and receiving sub-sector'. Member States transmit data on an annual basis with a timeliness of t+12 months. However, 2003 data have been provided at t+9 months on the basis of a gentleman's agreement.

<sup>2</sup> General government comprises the sub-sectors central government, state government, local government, and social security funds. For the purpose of this publication the term 'general government' includes the EU institutions.

---

## Measurement of tax revenue

---

Taxation systems and social protection schemes show a wide diversity among EU Member States<sup>3</sup>. Nevertheless the national accounts (ESA 95) framework allows an efficient and harmonised measure of taxation and social contribution payments in the European Union.

In 2001, the European Commission and Member States agreed on the definition of four indicators to measure general government tax revenue. This *Statistics in Focus* concentrates on the broadest indicator (Indicator 4) - see methodological box on page seven for the precise definition. It has however been found that, comparing the four indicators, the trend in tax revenue is very similar.<sup>4</sup>

Tax revenue is not recorded on the basis of pure cash receipts.

According to ESA 95, taxes and social contributions should be recorded on an accrual basis. In order to comply with this principle two methods can be used:

a) 'time-adjusted' cash - the cash is attributed when the activity took place to generate the tax liability or when the amount of taxes was determined in the case of some income taxes;

b) a method based on declarations and assessments. In this case, an adjustment needs to be made for amounts assessed or declared but unlikely to be collected. These amounts have to be eliminated from government revenue, either by using a tax-specific coefficient based on past experience and future expectations or by recording a capital transfer for the same adjustment (ESA 95 code D.995) to the rele-

vant sectors.<sup>5</sup>

It should be noted that these different recording options affect the presentation of the data by country, as only a few countries use the option of recording D.995.

For the purpose of this analysis the definition of tax revenue includes not only the revenue collected by the general government sector (ESA 95 code S.13) but also amounts related to tax on production and imports (D.2) received by the EU institutions (S.212) via general government. In the ten new Member States, EU institutions have started to collect tax revenue only in 2004, therefore not affecting data presented in this publication.

---

## Trends in tax revenue in Member States, 2000-2003

---

When analysing individual Member States, the evolution in tax revenue paid to general government differs considerably during the period 2000-2003.

Four groups of countries can be identified:

A first group of countries comprises the Czech Republic, Estonia, Spain, Luxembourg, Malta, Poland, Portugal and Slovenia. In these countries tax revenue has increased each year since 2000 or 2001 and is higher in 2003 than in 2002 (except for Malta where tax revenue in 2003 is marginally lower than in 2002 after a four-year increase). For

example, in the Czech Republic and Luxembourg tax revenue rose from 34.5% and 41.4% of GDP respectively in 2000, to 36.2% and 42.3% in 2003.

A second group of countries includes Germany, the Netherlands, Austria and Finland, whose tax revenue fell each year since 2000 or 2001 (in the case of Austria). In the Netherlands and Finland revenue fell from 41.5% and 48.2% of GDP respectively in 2000 to 39.3% and 45.1% in 2003. In Germany tax revenue decreased from 44.0% of GDP in 2000, to 41.7% in 2003 (equal to the level of 2002).

A third group comprises Denmark, France, Ireland, Italy, Latvia, Lithuania, Hungary, Sweden and the UK. In these countries tax revenue followed broadly the same evolution as for the EU as a whole: a decrease between 2000 and 2002 before increasing again slightly in 2003. In France and the UK the amounts collected fell from 46.8% and 38.7% of GDP respectively in 2000, to 45.6% and 37.0% in 2002, before edging higher to 45.7% and 37.1% in 2003.

Finally a last group includes Belgium, Greece, Cyprus and Slovakia, where a clear trend cannot be observed over the period.

---

<sup>3</sup> For a full analysis of tax structures, see Eurostat-DG Taxud joint publication 'Structures of the taxation systems in the European Union', 2004 edition. [http://epp.eurostat.ec.eu.int/cache/ITY\\_OFFPUB/KS-DU-04-001/EN/KS-DU-04-001-EN.PDF](http://epp.eurostat.ec.eu.int/cache/ITY_OFFPUB/KS-DU-04-001/EN/KS-DU-04-001-EN.PDF)

<sup>4</sup> See *Statistics in Focus* theme 2 13/2004: 'Compulsory levies in the EU'.

<sup>5</sup> See Commission Regulation (EC) No 995/2001 of 22 May 2001.

However when comparing tax revenue in 2000 with 2003, the amounts are stable as a percentage of GDP in Belgium, while rising in Cyprus, and falling in Greece and Slovakia.

---

### Levels of tax revenue of Member States in 2003

---

Focusing on the level of tax revenue among Member States in 2003, four groups of countries, different than those mentioned above describing the evolution of tax revenue, can be distinguished.

Six countries (Belgium, Denmark, France, Austria, Finland and Sweden) have a level of tax revenue well above the EU25 average, ranging from 51.4% of GDP in Sweden to 44.8% in Austria.

A second group of countries, covering Germany, Italy, Luxembourg and Slovenia, have levels of tax revenue around the EU25 average, in a range from 43.2% of GDP in Italy to 40.3% in Slovenia.

A third group, and largest in terms of number of countries, comprises the Czech Republic, Estonia, Greece, Spain, Cyprus, Hungary, Malta, the Netherlands, Poland, Portugal, and the UK. These countries have a level of

tax revenue below the EU25 average, ranging from 39.3% of GDP in the Netherlands to 33.4% in Estonia.

Finally in four countries, namely Ireland, Latvia, Lithuania and Slovakia, there is a relatively low level of tax revenue in terms of GDP, at around 30%. The level is slightly higher in Ireland (31.2%) and Slovakia (30.9%), and lower in Latvia (29.1%) and Lithuania (28.7%).

---

### Structure of taxes and social contributions in EU Member States in 2003

---

The three main components of the tax revenue paid to general government are the following (ESA 95 classification codes within brackets): taxes on production and imports (D.2), taxes on income and wealth (D.5) and actual social contributions (D.611). These three components differ considerably in importance and consequently figures among the EU Member States. Taxes on production and imports in 2003 amounted to 14.0% in EU25 (14.0% in EU15 and 13.9% in the euro-zone). Among Member States they were the highest in Sweden (17.5%), Denmark (17.4%) and Cyprus (17.0%) whilst the lowest amounts were found in the Czech Republic (11.4%) and in Latvia (11.5%).

Taxes on production and imports are split between taxes on products (D.21), which include value added taxes (VAT), and other taxes on production (D.29). In the EU as a whole, revenue from taxes on products represents over 80% of the total of taxes on

production and imports, and amounts to almost 99% of the total in the case of Finland.

As mentioned earlier, the new Member States will only start to transfer part of their revenue from taxes on products to the EU institutions from the year of full EU membership (2004).

Revenue from taxes on income and wealth (D.5), which cover taxes on income (D.51) and other current taxes (D.59), reached 12.7% of GDP in the EU25, and 13.0% and 11.8% respectively in the EU15 and euro-zone.

However the range differs considerably among countries: from 29.5% in Denmark, 18.6% in Sweden, 18.2% in Finland and 17.1% in Belgium down to 8.4% in Slovenia, 8.1% in Lithuania, 7.3% in Slovakia and 7.2% in Poland. The comparatively high number for Denmark is explained by the fact that most welfare spending is financed via D.51. This consequently also explains

why figures for social contributions, D.611, are so low in Denmark (see below). Actual compulsory and voluntary social contributions (D.611), payable mainly to social security funds, and including amounts payable to government as employer, amount to 13.4% of GDP in EU25 (13.4% in EU15 and 15.1% in the euro-zone). As in the case of taxes on income, considerable differences can be observed between countries: revenue ranged from 17.5% of GDP in Germany, 16.6% in France, 15.1% in Czech Republic and 14.9% in Slovenia down to 7.3% in Cyprus and the UK, 6.6% in Malta, 4.6% in Ireland and 1.7% in Denmark.

Besides these three main components, three minor elements are also included in the definition of the tax revenue:

Capital taxes, which amount to 0.4% in EU25 (0.5% both in EU15 and euro-zone), range among countries from 1.6% of GDP in Italy (up from 0.2% in

2002 due to the granting of a tax amnesty) down to 0.1% in Cyprus, Hungary, Malta, Austria, Portugal and Sweden.

Imputed social contributions (representing the counterpart of unfunded social benefits provided by the government as employer) are also a minor component in the definition of tax revenue.

They represent 0.9% of GDP in EU25, 2.4% in Greece, and 2.1% in Belgium, but only 0.1% in Hungary.

Finally, capital transfers from general government to other sectors of the economy (D.995), representing taxes and social contributions assessed but unlikely to be collected, have to be taken

into account in the definition of tax revenue (being deducted from the above mentioned components). In 2003, among countries implementing this method (see page 2 for explanation of the different methods), they represent 0.8% of GDP in Poland, 0.6% in Spain and 0.4% in Slovakia, but only 0.1% in Denmark, Greece, France and Lithuania.

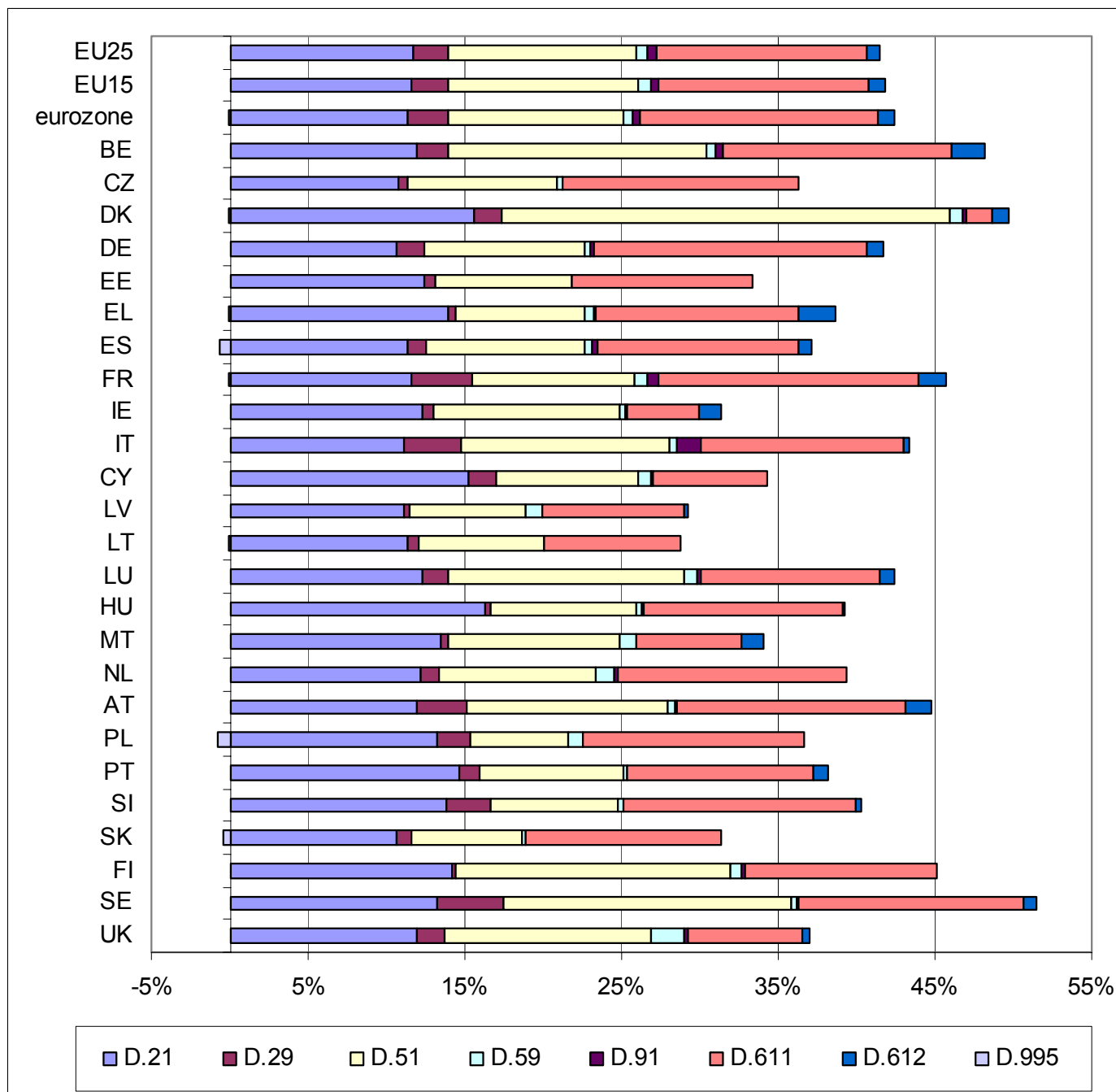


Figure 2: Breakdown of tax revenue by country and by main tax categories in 2003 (% of GDP)<sup>6</sup>

<sup>6</sup> The negative amounts represent capital transfers to the relevant sectors relating to taxes and social contributions assessed but unlikely to be collected (D.995).

## ➤ ESSENTIAL INFORMATION – METHODOLOGICAL NOTES

### Indicator 4 on general government and European Union tax revenue

With a view to encompassing the diversity of social security systems in the European Union, the present note focuses on Indicator 4 (of general government tax revenue defined by the Eurostat National Accounts Working Group on 19-20 June 2001). It is defined as follows (the codes in brackets refer to ESA95):

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 (S.1314) and to the central government (S.1311), state government (S.1312), and local government (S.1313) sub-sectors as employers.

+ Imputed social contributions (D.612) payable to general government as an employer

+ Voluntary actual social contributions payable to the general government sector

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

### Key to tables and graphs

| ESA 95 classification            | main tax categories   |
|----------------------------------|---|
| D.2                              | Taxes on production and imports   |
| D.21                             | Taxes on products   |
| D.211                            | Value added type taxes (VAT)  |
| D.212                            | Taxes and duties on imports excluding VAT   |
| D.214                            | Taxes on products, except VAT and import taxes  |
| D.29                             | Other taxes on production   |
| D.5                              | Current taxes on income, wealth, etc-   |
| D.51                             | Taxes on income   |
| D.59                             | Other current taxes   |
| D.91                             | Capital taxes   |
| D.2_D.5_D.91                     | Total tax receipts  |
| D.611                            | Actual social contributions   |
| D.612                            | Imputed social contributions  |
| D.995                            | Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected       |
| D.2_D.5_D.91_D.611_D.612_m_D.995 | Total receipts from taxes and social contributions ( including social contributions) after deduction of amounts assessed but unlikely to be collected |

|      | EU25 | EU15 | eurozone | BE   | CZ   | DK   | DE   | EE   | EL   | ES   | FR   | IE   | IT   | CY   | LV   | LT   | LU   | HU   | MT   | NL   | AT   | PL   | PT   | SI   | SK   | FI   | SE   | UK   |
|------|------|------|----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 2003 | 41.5 | 41.8 | 42.2     | 48.1 | 36.2 | 49.8 | 41.7 | 33.4 | 38.6 | 36.5 | 45.7 | 31.2 | 43.2 | 34.3 | 29.1 | 28.7 | 42.3 | 39.2 | 34.2 | 39.3 | 44.8 | 35.8 | 38.1 | 40.3 | 30.9 | 45.1 | 51.4 | 37.1 |
| 2002 | 41.3 | 41.6 | 42.1     | 48.7 | 35.5 | 49.7 | 41.7 | 32.4 | 39.8 | 36.3 | 45.6 | 29.8 | 42.4 | 32.5 | 28.9 | 28.6 | 42.1 | 38.9 | 34.3 | 39.4 | 45.4 | 35.5 | 37.4 | 39.7 | 32.5 | 46.1 | 51.0 | 37.0 |
| 2001 | 42.0 | 42.3 | 42.6     | 48.2 | 34.6 | 50.7 | 42.2 | 31.6 | 39.2 | 35.7 | 46.5 | 31.6 | 42.9 | 32.7 | 29.1 | 28.8 | 41.6 | 39.3 | 31.9 | 40.0 | 46.5 | 35.4 | 36.6 | 39.4 | 32.1 | 46.2 | 52.9 | 38.5 |
| 2000 | 42.7 | 43.1 | 43.5     | 48.0 | 34.5 | 50.4 | 44.0 | 32.2 | 40.9 | 35.9 | 46.8 | 33.3 | 43.1 | 31.4 | 30.3 | 30.2 | 41.4 | 39.6 | 29.7 | 41.5 | 44.7 | 35.2 | 37.3 | 39.3 | 33.2 | 48.2 | 54.7 | 38.7 |
| 1999 | 42.9 | 43.2 | 43.7     | 48.1 | 34.8 | 52.3 | 43.9 | 34.4 | 39.6 | 35.3 | 47.3 | 33.4 | 43.6 | 29.5 | 32.6 | 32.1 | 41.5 | 39.2 | 29.0 | 41.6 | 45.7 | 37.2 | 36.7 | 39.8 | 34.7 | 47.2 | 54.5 | 38.1 |
| 1998 | 42.4 | 42.7 | 43.2     | 48.6 | 34.0 | 51.0 | 43.2 | 34.8 | 38.4 | 34.6 | 46.6 | 33.5 | 43.6 | 29.1 | 34.4 | 32.3 | 41.2 | 39.1 | 29.9 | 40.3 | 46.1 | 36.7 | 35.7 | 39.4 | 37.1 | 46.8 | 53.8 | 37.8 |
| 1997 | :    | 42.8 | 43.6     | 47.8 | 35.5 | 50.6 | 43.2 | 36.0 | 36.4 | 34.8 | 46.8 | 34.3 | 45.1 | :    | 32.7 | 29.8 | 42.6 | 40.6 | 31.6 | 40.6 | 46.1 | 37.6 | 35.4 | 38.7 | 35.9 | 47.0 | 53.1 | 36.7 |
| 1996 | :    | 42.6 | 43.2     | 47.4 | 35.2 | 50.7 | 43.2 | 35.6 | 35.1 | 34.7 | 46.6 | 35.2 | 43.2 | :    | 31.4 | 28.1 | 43.6 | 42.5 | 29.9 | 40.8 | 44.8 | 38.1 | 35.2 | 39.8 | 39.1 | 47.9 | 52.6 | 36.2 |
| 1995 | :    | 42.0 | 42.5     | 47.1 | 36.2 | 50.1 | 42.3 | 37.9 | 34.7 | 34.3 | 45.4 | 35.2 | 42.9 | :    | 33.7 | 28.6 | 43.6 | 43.6 | 31.3 | 40.5 | 43.6 | 39.4 | 34.5 | 41.1 | 40.6 | 46.7 | 50.2 | 36.7 |

Table 1: Total tax revenue (indicator 4) by country, 1995-2003 (% of GDP)

|                                  | EU25 | EU15 | eurozone | BE   | CZ   | DK   | DE   | EE   | EL   | ES   | FR   | IE   | IT   | CY   | LV   | LT   | LU   | HU   | MT   | NL   | AT   | PL   | PT   | SI   | SK   | FI   | SE   | UK   |  |
|----------------------------------|------|------|----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 2003                             |      |      |          |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |  |
| D.2                              | 14.0 | 14.0 | 13.9     | 13.9 | 11.4 | 17.4 | 12.4 | 13.1 | 14.4 | 12.5 | 15.6 | 13.0 | 14.8 | 17.0 | 11.5 | 11.9 | 13.9 | 16.6 | 13.9 | 13.3 | 15.1 | 15.3 | 16.0 | 16.8 | 11.6 | 14.4 | 17.5 | 13.7 |  |
| D.21                             | 11.7 | 11.6 | 11.4     | 11.9 | 10.8 | 15.6 | 10.6 | 12.4 | 14.0 | 11.3 | 11.6 | 12.3 | 11.1 | 15.2 | 11.1 | 11.4 | 12.3 | 16.3 | 13.5 | 12.2 | 11.9 | 13.2 | 14.6 | 13.8 | 10.7 | 14.2 | 13.2 | 12.0 |  |
| D.211                            | 7.0  | 7.0  | 6.8      | 7.0  | 6.5  | 9.7  | 6.5  | 8.9  | 7.8  | 6.3  | 7.2  | 7.2  | 6.1  | 9.2  | 7.3  | 6.9  | 6.5  | 9.1  | 7.1  | 7.7  | 7.9  | 8.2  | 8.5  | 8.9  | 6.8  | 8.6  | 9.2  | 7.1  |  |
| D.212                            | 0.4  | 0.4  | 0.5      | 0.9  | 1.3  | 0.2  | 0.8  | 0.0  | 0.1  | 0.1  | 0.1  | 1.6  | 0.1  | 2.0  | 0.3  | 0.5  | 4.7  | 1.1  | 1.0  | 1.6  | 0.2  | 1.0  | 0.3  | 0.9  | 1.4  | 0.1  | 0.1  | 0.2  |  |
| D.214                            | 4.2  | 4.3  | 4.1      | 4.0  | 3.0  | 5.8  | 3.3  | 3.5  | 6.1  | 4.8  | 4.3  | 3.6  | 4.9  | 4.0  | 3.5  | 4.0  | 1.0  | 6.1  | 5.4  | 3.0  | 3.8  | 4.0  | 5.8  | 4.0  | 2.4  | 5.5  | 3.8  | 4.7  |  |
| D.29                             | 2.3  | 2.4  | 2.5      | 2.0  | 0.6  | 1.8  | 1.8  | 0.7  | 0.4  | 1.2  | 3.9  | 0.7  | 3.7  | 1.8  | 0.4  | 0.6  | 1.7  | 0.3  | 0.4  | 1.1  | 3.2  | 2.1  | 1.4  | 2.9  | 0.9  | 0.2  | 4.3  | 1.7  |  |
| D.5                              | 12.7 | 13.0 | 11.8     | 17.1 | 9.8  | 29.5 | 10.6 | 8.7  | 8.8  | 10.6 | 11.2 | 12.2 | 13.7 | 10.0 | 8.5  | 8.1  | 15.7 | 9.7  | 12.0 | 11.2 | 13.3 | 7.2  | 9.3  | 8.4  | 7.3  | 18.2 | 18.6 | 15.4 |  |
| D.51                             | 11.9 | 12.1 | 11.2     | 16.5 | 9.5  | 28.6 | 10.3 | 8.7  | 8.3  | 10.2 | 10.3 | 11.9 | 13.2 | 9.1  | 7.4  | 8.1  | 15.0 | 9.3  | 11.0 | 10.1 | 12.8 | 6.3  | 9.1  | 8.1  | 7.0  | 17.5 | 18.3 | 13.2 |  |
| D.59                             | 0.8  | 0.8  | 0.6      | 0.3  | 0.8  | 0.3  | 0.0  | 0.5  | 0.4  | 0.9  | 0.3  | 0.5  | 0.8  | 1.1  | 0.0  | 0.8  | 0.4  | 1.0  | 1.1  | 0.5  | 0.9  | 0.2  | 0.3  | 0.3  | 0.7  | 0.4  | 2.1  |      |  |
| D.91                             | 0.4  | 0.5  | 0.5      | 0.5  | 0.0  | 0.2  | 0.2  | 0.0  | 0.2  | 0.4  | 0.6  | 0.2  | 1.6  | 0.1  | 0.0  | 0.0  | 0.2  | 0.1  | 0.1  | 0.3  | 0.1  | 0.0  | 0.1  | 0.0  | 0.3  | 0.1  | 0.2  |      |  |
| D.2_D.5_D.91                     | 27.2 | 27.4 | 26.2     | 31.5 | 21.2 | 47.1 | 23.2 | 21.9 | 23.4 | 23.5 | 27.3 | 25.3 | 30.1 | 27.0 | 20.0 | 20.1 | 29.9 | 26.4 | 26.1 | 24.8 | 28.5 | 22.5 | 25.4 | 25.2 | 18.8 | 32.9 | 36.3 | 29.3 |  |
| D.611                            | 13.4 | 13.4 | 15.1     | 14.6 | 15.1 | 1.7  | 17.5 | 11.5 | 12.9 | 12.8 | 16.6 | 4.6  | 12.9 | 7.3  | 9.0  | 8.7  | 11.5 | 12.7 | 6.6  | 14.5 | 14.6 | 14.1 | 11.8 | 14.9 | 12.4 | 12.2 | 14.4 | 7.3  |  |
| D.612                            | 0.9  | 1.0  | 1.1      | 2.1  | 0.0  | 1.0  | 1.0  | -    | 2.4  | 0.8  | 1.8  | 1.4  | 0.3  | 0.0  | 0.2  | 0.0  | 0.9  | 0.1  | 1.5  | 0.0  | 1.7  | 0.0  | 1.0  | 0.3  | 0.1  | -    | 0.8  | 0.5  |  |
| D.995                            | :    | :    | :        | -    | -    | 0.1  | -    | -    | 0.1  | 0.6  | 0.1  | -    | :    | -    | -    | 0.1  | :    | -    | -    | :    | -    | 0.8  | -    | 0.0  | 0.4  | -    | -    | 0.0  |  |
| D.2_D.5_D.91_D.611_D.612_m_D.995 | 41.5 | 41.8 | 42.2     | 48.1 | 36.2 | 49.8 | 41.7 | 33.4 | 38.6 | 36.5 | 45.7 | 31.2 | 43.2 | 34.3 | 29.1 | 28.7 | 42.3 | 39.2 | 34.2 | 39.3 | 44.8 | 35.8 | 38.1 | 40.3 | 30.9 | 45.1 | 51.4 | 37.1 |  |

Table 2: Breakdown of tax revenue by country and by main tax categories in 2003 (% of GDP)

| 2002                             | EU25 | EU15 | eurozone | BE   | CZ   | DK   | DE   | EE   | EL   | ES   | FR   | IE   | IT   | CY   | LV   | LT   | LU   | HU   | MT   | NL   | AT   | PL   | PT   | SI   | SK   | FI   | SE   | UK   |
|----------------------------------|------|------|----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| D.2                              | 14.0 | 14.0 | 13.8     | 13.8 | 11.1 | 17.7 | 12.3 | 13.1 | 15.1 | 12.1 | 15.5 | 12.4 | 15.1 | 13.9 | 10.7 | 12.5 | 13.7 | 15.2 | 14.1 | 13.2 | 15.2 | 14.7 | 15.3 | 16.5 | 12.0 | 14.0 | 17.3 | 13.7 |
| D.21                             | 11.7 | 11.6 | 11.4     | 11.9 | 10.5 | 15.9 | 10.5 | 12.3 | 14.6 | 10.8 | 11.6 | 11.8 | 11.4 | 12.8 | 10.3 | 11.9 | 11.9 | 14.9 | 13.7 | 12.1 | 12.1 | 12.8 | 14.4 | 13.9 | 11.4 | 13.8 | 13.1 | 11.9 |
| D.211                            | 7.0  | 7.0  | 6.8      | 7.2  | 6.4  | 9.7  | 6.5  | 8.7  | 8.5  | 6.1  | 7.2  | 7.0  | 6.4  | 7.5  | 6.7  | 7.4  | 6.1  | 8.0  | 7.2  | 7.5  | 8.1  | 8.0  | 8.3  | 8.9  | 7.7  | 8.4  | 9.2  | 6.9  |
| D.212                            | 0.4  | 0.4  | 0.5      | 0.8  | 1.4  | 0.2  | 0.8  | 0.0  | 0.1  | 0.1  | 0.1  | 1.5  | 0.1  | 2.4  | 0.3  | 0.5  | 4.7  | 1.1  | 1.1  | 1.7  | 0.2  | 0.9  | 0.3  | 0.9  | 1.4  | 0.1  | 0.1  | 0.2  |
| D.214                            | 4.2  | 4.2  | 4.0      | 4.0  | 2.7  | 6.0  | 3.2  | 3.6  | 5.9  | 4.6  | 4.3  | 3.3  | 4.9  | 3.0  | 3.3  | 4.0  | 1.1  | 5.8  | 5.4  | 2.9  | 3.7  | 3.8  | 5.7  | 4.0  | 2.3  | 5.4  | 3.8  | 4.9  |
| D.29                             | 2.3  | 2.4  | 2.4      | 1.9  | 0.6  | 1.8  | 1.8  | 0.8  | 0.4  | 1.3  | 3.9  | 0.6  | 3.6  | 1.1  | 0.4  | 0.6  | 1.8  | 0.3  | 0.4  | 1.1  | 3.2  | 1.9  | 1.0  | 2.7  | 0.6  | 0.2  | 4.2  | 1.8  |
| D.5                              | 13.1 | 13.3 | 12.2     | 17.7 | 9.3  | 29.4 | 10.8 | 7.9  | 9.5  | 10.9 | 11.5 | 11.6 | 14.3 | 11.6 | 8.7  | 7.5  | 16.0 | 10.4 | 11.7 | 12.0 | 13.8 | 6.6  | 9.8  | 8.0  | 7.4  | 19.4 | 18.1 | 15.7 |
| D.51                             | 12.3 | 12.5 | 11.6     | 17.0 | 9.1  | 28.9 | 10.5 | 7.8  | 8.9  | 10.5 | 10.6 | 11.3 | 13.8 | 10.9 | 7.6  | 7.5  | 15.1 | 10.1 | 10.5 | 10.9 | 13.3 | 6.0  | 9.4  | 7.7  | 7.0  | 18.7 | 17.8 | 13.6 |
| D.59                             | 0.8  | 0.8  | 0.6      | 0.7  | 0.2  | 0.5  | 0.3  | 0.0  | 0.6  | 0.4  | 0.9  | 0.3  | 0.5  | 0.7  | 1.1  | 0.0  | 0.9  | 0.3  | 1.2  | 1.1  | 0.5  | 0.7  | 0.4  | 0.3  | 0.5  | 0.7  | 0.4  | 2.0  |
| D.91                             | 0.3  | 0.3  | 0.3      | 0.5  | 0.0  | 0.2  | 0.1  | 0.0  | 0.3  | 0.4  | 0.6  | 0.1  | 0.2  | 0.0  | 0.0  | 0.0  | 0.1  | 0.1  | 0.1  | 0.4  | 0.1  | 0.0  | 0.1  | 0.1  | 0.0  | 0.3  | 0.1  | 0.2  |
| D.2_D.5_D.91                     | 27.3 | 27.6 | 26.3     | 32.0 | 20.4 | 47.2 | 23.2 | 20.9 | 24.8 | 23.4 | 27.7 | 24.1 | 29.6 | 25.5 | 19.4 | 20.0 | 29.9 | 25.7 | 26.0 | 25.6 | 29.1 | 21.4 | 25.2 | 24.6 | 19.5 | 33.7 | 35.6 | 29.6 |
| D.611                            | 13.2 | 13.2 | 14.9     | 14.7 | 15.0 | 1.7  | 17.4 | 11.4 | 12.7 | 12.7 | 16.4 | 4.4  | 12.5 | 7.0  | 9.4  | 8.7  | 11.4 | 13.2 | 6.8  | 13.9 | 14.6 | 14.7 | 11.3 | 14.9 | 13.5 | 12.4 | 14.8 | 6.7  |
| D.612                            | 0.9  | 1.0  | 1.1      | 2.1  | 0.0  | 1.0  | 1.0  | -    | 2.2  | 0.9  | 1.8  | 1.3  | 0.3  | 0.0  | 0.2  | 0.0  | 0.9  | 0.1  | 1.5  | 0.0  | 1.7  | 0.0  | 0.9  | 0.3  | 0.1  | -    | 0.7  | 0.7  |
| D.995                            | :    | :    | :        | -    | -    | 0.1  | -    | -    | 0.0  | 0.7  | 0.3  | -    | :    | -    | -    | 0.2  | :    | -    | -    | :    | -    | 0.6  | -    | 0.0  | 0.6  | -    | -    | 0.0  |
| D.2_D.5_D.91_D.611_D.612_m_D.995 | 41.3 | 41.6 | 42.1     | 48.7 | 35.5 | 49.7 | 41.7 | 32.4 | 39.8 | 36.3 | 45.6 | 29.8 | 42.4 | 32.5 | 28.9 | 28.6 | 42.1 | 38.9 | 34.3 | 39.4 | 45.4 | 35.5 | 37.4 | 39.7 | 32.5 | 46.1 | 51.0 | 37.0 |

Table 3: Breakdown of tax revenue by country and by main tax categories in 2002 (% of GDP)

| 2000                             | EU25 | EU15 | eurozone | BE   | CZ   | DK   | DE   | EE   | EL   | ES   | FR   | IE   | IT   | CY   | LV   | LT   | LU   | HU   | MT   | NL   | AT   | PL   | PT   | SI   | SK   | FI   | SE   | UK   |
|----------------------------------|------|------|----------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| D.2                              | 14.3 | 14.4 | 14.2     | 14.0 | 11.5 | 17.4 | 12.7 | 12.8 | 15.8 | 12.3 | 16.1 | 13.9 | 15.5 | 13.0 | 11.7 | 12.5 | 14.6 | 16.4 | 12.7 | 13.0 | 15.1 | 14.8 | 15.1 | 16.5 | 13.0 | 14.1 | 16.9 | 14.3 |
| D.21                             | 12.0 | 11.9 | 11.6     | 12.2 | 10.9 | 15.8 | 10.7 | 11.9 | 15.2 | 11.0 | 12.0 | 13.3 | 12.1 | 11.9 | 11.1 | 11.9 | 12.2 | 16.1 | 12.4 | 12.0 | 12.0 | 12.9 | 14.4 | 14.0 | 12.3 | 13.9 | 12.8 | 12.5 |
| D.211                            | 7.2  | 7.1  | 7.1      | 7.3  | 6.6  | 9.7  | 6.9  | 8.8  | 8.1  | 6.3  | 7.5  | 7.4  | 6.6  | 6.1  | 7.1  | 7.5  | 5.9  | 8.8  | 6.1  | 7.2  | 8.0  | 8.2  | 8.4  | 9.0  | 7.7  | 8.4  | 8.9  | 6.8  |
| D.212                            | 0.5  | 0.5  | 0.6      | 0.8  | 1.7  | 0.2  | 0.9  | 0.0  | 0.2  | 0.2  | 0.1  | 1.8  | 0.1  | 2.5  | 0.3  | 0.6  | 4.8  | 1.3  | 1.2  | 1.9  | 0.3  | 1.2  | 0.3  | 1.3  | 2.5  | 0.1  | 0.2  | 0.2  |
| D.214                            | 4.3  | 4.3  | 4.0      | 4.1  | 2.6  | 5.9  | 2.9  | 3.1  | 7.0  | 4.6  | 4.5  | 4.1  | 5.3  | 3.3  | 3.6  | 3.8  | 1.5  | 6.0  | 5.1  | 2.9  | 3.7  | 3.5  | 5.6  | 3.7  | 2.0  | 5.5  | 3.7  | 5.5  |
| D.29                             | 2.4  | 2.4  | 2.5      | 1.9  | 0.6  | 1.6  | 2.0  | 0.9  | 0.6  | 1.3  | 4.0  | 0.6  | 3.4  | 1.1  | 0.6  | 0.6  | 2.4  | 0.3  | 0.3  | 1.1  | 3.1  | 1.9  | 0.7  | 2.4  | 0.7  | 0.2  | 4.2  | 1.8  |
| D.5                              | 14.0 | 14.3 | 13.0     | 17.4 | 8.4  | 29.7 | 12.5 | 8.1  | 10.8 | 10.5 | 12.2 | 13.5 | 14.7 | 11.5 | 8.3  | 8.5  | 15.4 | 9.9  | 9.2  | 12.1 | 13.0 | 7.4  | 10.4 | 7.6  | 7.6  | 21.4 | 22.5 | 16.7 |
| D.51                             | 13.2 | 13.4 | 12.4     | 16.8 | 8.2  | 28.5 | 12.2 | 8.1  | 10.4 | 10.0 | 11.3 | 13.2 | 14.3 | 10.7 | 7.2  | 8.4  | 14.6 | 9.5  | 8.6  | 10.8 | 12.5 | 6.8  | 10.1 | 7.3  | 7.3  | 20.7 | 21.9 | 14.8 |
| D.59                             | 0.8  | 0.8  | 0.6      | 0.6  | 0.3  | 1.2  | 0.3  | 0.0  | 0.4  | 0.4  | 0.9  | 0.3  | 0.4  | 0.8  | 1.1  | 0.1  | 0.8  | 0.4  | 0.6  | 1.3  | 0.5  | 0.6  | 0.3  | 0.3  | 0.2  | 0.7  | 0.6  | 1.9  |
| D.91                             | 0.3  | 0.3  | 0.3      | 0.5  | 0.0  | 0.2  | 0.1  | 0.0  | 0.4  | 0.4  | 0.6  | 0.2  | 0.1  | 0.1  | 0.0  | 0.0  | 0.1  | 0.1  | 0.1  | 0.4  | 0.1  | 0.0  | 0.1  | 0.1  | 0.0  | 0.3  | 0.1  | 0.2  |
| D.2_D.5_D.91                     | 28.6 | 28.9 | 27.5     | 31.9 | 20.0 | 47.3 | 25.4 | 20.9 | 27.0 | 23.2 | 28.9 | 27.6 | 30.4 | 24.5 | 20.0 | 21.0 | 30.2 | 26.4 | 22.1 | 25.5 | 28.2 | 22.2 | 25.5 | 24.2 | 20.6 | 35.9 | 39.5 | 31.2 |
| D.611                            | 13.3 | 13.3 | 15.1     | 14.1 | 14.5 | 2.3  | 17.6 | 11.4 | 11.7 | 12.4 | 16.3 | 4.4  | 12.4 | 6.8  | 10.0 | 9.4  | 10.3 | 13.2 | 6.5  | 16.0 | 14.7 | 14.0 | 10.9 | 14.9 | 13.7 | 12.3 | 14.5 | 6.9  |
| D.612                            | 0.9  | 1.0  | 1.1      | 2.0  | 0.0  | 0.9  | 1.0  | -    | 2.2  | 0.9  | 1.8  | 1.3  | 0.3  | 0.0  | 0.2  | 0.0  | 0.8  | 0.1  | 1.2  | 0.0  | 1.9  | 0.0  | 0.9  | 0.3  | 0.1  | 0.0  | 0.6  | 0.6  |
| D.995                            | :    | :    | :        | -    | -    | 0.1  | -    | -    | 0.1  | 0.6  | 0.3  | -    | :    | -    | -    | 0.3  | :    | -    | -    | :    | -    | 1.1  | -    | 0.0  | 1.2  | -    | -    | 0.0  |
| D.2_D.5_D.91_D.611_D.612_m_D.995 | 42.7 | 43.1 | 43.5     | 48.0 | 34.5 | 50.4 | 44.0 | 32.2 | 40.9 | 35.9 | 46.8 | 33.3 | 43.0 | 31.4 | 30.3 | 30.2 | 41.4 | 39.6 | 29.7 | 41.5 | 44.7 | 35.2 | 37.3 | 39.3 | 33.2 | 48.2 | 54.7 | 38.7 |

Table 4: Breakdown of tax revenue by country and by main tax categories in 2000 (% of GDP)

## *Further information:*

### ➤ **Reference publications**

Title Eurostat/DG TAXUD co-publication "Structure in the taxation system in the EU", May 2004.  
Catalogue No KS-DU-04-001-EN-C Price EUR 28

### ➤ **Databases**

[EUROSTAT website/Economy and finance/Government statistics/Taxes and social contributions](#)

---

## **Journalists can contact the media support service:**

Bech Building Office A4/017 • L-2920 Luxembourg • Tel. (352) 4301 33408 • Fax (352) 4301 35349 •

E-mail: [eurostat-mediasupport@cec.eu.int](mailto:eurostat-mediasupport@cec.eu.int)

---

## **European Statistical Data Support:**

Eurostat set up with the members of the 'European statistical system' a network of support centres, which will exist in nearly all Member States as well as in some EFTA countries.

Their mission is to provide help and guidance to Internet users of European statistical data.

The complete details concerning this support network can be found on our Internet site: [www.europa.eu.int/comm/eurostat/](http://www.europa.eu.int/comm/eurostat/)

---

A list of worldwide sales outlets is available at the:

### **Office for Official Publications of the European Communities.**

2, rue Mercier – L-2985 Luxembourg

URL: <http://publications.eu.int>

E-mail: [info-info-opoce@cec.eu.int](mailto:info-info-opoce@cec.eu.int)

BELGIEN/BELGIQUE/BELGIË - DANMARK - DEUTSCHLAND - EESTI – ELLÁDA - ESPAÑA - FRANCE - IRELAND - ITALIA - KYPROS/KIBRIS – LUXEMBOURG - MAGYARORSZÁG – MALTA - NEDERLAND - ÖSTERREICH - POLSKA - PORTUGAL - SLOVENIJA - SLOVENSKO - SUOMI/FINLAND - SVERIGE - UNITED KINGDOM - BALGARIJA - HRVATSKA - ÍSLAND – NORGE - SCHWEIZ/SUISSE/SVIZZERA - AUSTRALIA - BRASIL - CANADA - EGYPT - MALAYSIA - MÉXICO - SOUTH KOREA - SRI LANKA - T'AI-WAN - UNITED STATES OF AMERICA

---

This publication has been produced in collaboration with Olivier Delobbe (text) and Olafur Johannsson (layout).

ORIGINAL TEXT: English