Taxation trends in the European Union

Data for the EU Member States, Iceland and Norway

2013 edition
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Preface

This is the seventh issue of 'Taxation Trends in the European Union', an expanded and improved version of a previous publication, 'Structures of the taxation systems in the European Union'. The objective of the report remains unchanged: to present a complete view of the structure, level and trends of taxation in the Union over a medium- to long-term period.

Taxation is at the heart of citizens' relationship with the State. It is not only government experts and academics, but also many citizens that ask the European Commission questions about tax levels in the EU and on how Member States compare with each other; this report, published annually, is one way of answering them. Much work has gone into making sure that the data it contains are fully comparable across countries. The methodology to ensure this was developed jointly by statisticians from Eurostat and economists from the Directorate-General for Taxation and the Customs Union, who have drafted the report. In addition, experts from national Statistical Offices and from the Ministries of Finance of all countries covered have actively contributed by supplying data and comments; we would like to express our thanks for their valuable suggestions and help.

This year, the publication date of the report has been brought forward even further in order to make available the data and analysis contained in it in good time for the European Semester, as the proper functioning of tax systems is a key prerequisite for economic growth. The data on the tax burden in the various Member States can thus be used as an input for the formulation of the Country-Specific Recommendations on tax reforms that will be announced at the end of the European Semester.

Besides the earlier publication date, the 2013 edition of the report presents for the first time quarterly data on the main tax categories, which allows for a deduction of the likely evolution in tax revenue in 2012. The 2013 edition also features a more streamlined and readable layout and text.

In addition to the analysis of Europe-wide trends in Part I, the report also includes a Part II with Country Chapters, covering each EU Member State plus Iceland and Norway. Country Chapters contain, besides a discussion on tax revenue trends, a sketch of the main characteristics of each country's tax system. Since 2009, the information can be complemented by a full listing of revenue by tax, the National Tax List, at the most disaggregated level available, accessible free of charge from the report's web page (http://ec.europa.eu/taxtrends as well as on 'Statistics Explained'). Finally, the 'Taxes in Europe' database (http://ec.europa.eu/tedb) contains detailed and updated information on the 650 most important taxes in force in the EU Member States.

Heinz Zourek       Walter Radermacher
Director-General       Director-General
Directorate-General for Taxation and Customs Union       Eurostat
Origin of this report

'Taxation trends in the European Union' is the result of cooperation between two Directorates-General of the European Commission: the Directorate-General for Taxation and Customs Union (DG TAXUD) and Eurostat, the Statistical Office of the European Communities. The National Accounts data collected from the national statistical offices by Eurostat were analysed by DG TAXUD staff.

For some indicators, additional estimates provided by experts from national tax departments, consulted in the context of the Working Group on the Structures of the Taxation Systems run by DG TAXUD, have been used. The Commission staff wishes to thank the Working Group experts for their very helpful oral and written contributions. Nevertheless, the Commission Services bear sole responsibility for this publication and its content. This report does not necessarily reflect the views of the tax departments in the Member States.

Any questions or suggestions relating to the analysis should be addressed to:
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Language and dissemination

'Taxation trends in the European Union' is available in English only. The publication can be downloaded free of charge from the websites of the Directorate-General for Taxation and Customs Union (http://ec.europa.eu/taxtrends) or Eurostat (http://ec.europa.eu/eurostat). The paper version can be purchased from any of the sales outlets listed on the website of the Publications Office of the European Union (http://publications.europa.eu).

Additional information

The National Tax Lists for almost all EU countries, showing tax revenues for all major taxes, has been published online, replacing and augmenting the List of Taxes contained up to the 2008 edition of this report (see NTL at: http://ec.europa.eu/taxtrends and at ‘Statistics Explained’). Readers interested in taxation may also find detailed information on the legal form and revenue of the taxes currently in force in the EU Member States in the ‘Taxes in Europe’ database (http://ec.europa.eu/tedb).
Acknowledgements

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