

Taxation trends in the European Union

Data for the EU Member States, Iceland and Norway



2013 edition

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Taxation and Customs Union

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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

Director-General

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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.

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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>).

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Table of contents

Preface	3
Abbreviations	15
Introduction	17
Part 1 Overall tax revenue	19
Part 2 Developments in the Member States	47
Austria.....	48
Belgium.....	52
Bulgaria.....	56
Cyprus	60
Czech Republic	64
Denmark	68
Estonia.....	72
Finland.....	76
France.....	80
Germany	84
Greece.....	88
Hungary	92
Ireland.....	96
Italy	100
Latvia	104
Lithuania	108
Luxembourg.....	112
Malta	116
Netherlands	120
Poland.....	124
Portugal	128
Romania	132
Slovakia.....	136
Slovenia.....	140
Spain.....	144
Sweden.....	148
United Kingdom	152
European Union averages.....	156
Norway.....	160
Iceland	164

Bibliography	169
Annex A Tables	171
Annex B Methodology and explanatory notes	263
Methodology and explanatory notes	264
Part A: Tax structure by tax type	266
Part B: Tax structure by level of government	269
Part C: Tax structure by type of tax base	270
Taxes on employed labour income	273
Taxes on non-employed labour income	273
Taxes on income of the self-employed	274
Part D: Environmental Taxes	278
Data sources	279
Time span covered	280
Methodology: Estimating transport fuel tax revenues in ED data	280
Part E: Property taxes	282
Part F: Implicit tax rates	283
Properties of the implicit tax rate on capital	285
The implicit tax rate on capital and the ITR on capital and business income	287
The ITR on capital income of corporations and the ITR on capital income of households and self-employed	289
Structural factors affecting the development of capital ITR	294
The sources of personal income tax	295
The flaws of aggregate data and advantages of micro data	296
The methodological approaches	297
Credits and deductions	298
Individual country approaches by type of approach:	299
(A) Approach using micro-tax receipts data	299
(B) Approach using both micro and aggregate tax receipts data	303
(C) Approach using tax return data aggregated at the level of income classes or tax brackets	304
(D) Approach using aggregate withholding tax and final assessment income tax data with certain adjustments	306
A) Economic assumptions	310
B) Description of the tax parameters	310