## Taxation trends in the European Union

### Luxembourg

#### A. Structure of revenues

<table>
<thead>
<tr>
<th>Year</th>
<th>Indirect taxes</th>
<th>VAT</th>
<th>Excise duties and consumption taxes</th>
<th>Other taxes on products (incl. import duties)</th>
<th>Other taxes on production</th>
<th>Direct taxes</th>
<th>Personal income</th>
<th>Corporate income</th>
<th>Other</th>
<th>Social contributions</th>
<th>Employers'</th>
<th>Employees'</th>
<th>Self- and non-employed</th>
<th>Less amounts assessed but unlikely to be collected</th>
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#### B. Structure by level of government

<table>
<thead>
<tr>
<th>Level</th>
<th>% of total taxation</th>
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<tbody>
<tr>
<td>Central government</td>
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<tr>
<td>State government</td>
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<td>Local government</td>
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<td>Social security funds</td>
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<td>EU institutions</td>
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#### C. Structure by economic function

<table>
<thead>
<tr>
<th>Function</th>
<th>% of GDP</th>
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<tbody>
<tr>
<td>Consumption</td>
<td>10.7</td>
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<tr>
<td>Labour</td>
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<tr>
<td>Employed</td>
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<tr>
<td>Paid by employers</td>
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<tr>
<td>Paid by employers</td>
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<tr>
<td>Non-employed</td>
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<tr>
<td>Capital</td>
<td>13.3</td>
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<tr>
<td>Capital and business income</td>
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<tr>
<td>Income of corporations</td>
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<tr>
<td>Income of households</td>
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<tr>
<td>Income of self-employed (incl. SSC)</td>
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<tr>
<td>Stocks of capital / wealth</td>
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</table>

#### D. Environmental taxes

<table>
<thead>
<tr>
<th>Tax</th>
<th>% of GDP</th>
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<tr>
<td>Environmental taxes</td>
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<tr>
<td>Energy</td>
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<td>Of which transport fuel taxes</td>
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<td>Pollutant resources</td>
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#### E. Property taxes

<table>
<thead>
<tr>
<th>Tax</th>
<th>% of GDP</th>
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<tr>
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<tr>
<td>Recurrent taxes on immovable property</td>
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<tr>
<td>Other property taxes</td>
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#### F. Implicit tax rates

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<th>Step</th>
<th>%</th>
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<td>Consumption</td>
<td>23.0</td>
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<tr>
<td>Labour employed</td>
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<tr>
<td>Capital</td>
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<tr>
<td>Capital and business income</td>
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<tr>
<td>Corporations</td>
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</table>

#### Real GDP growth (annual rate)

<table>
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<tr>
<th>Year</th>
<th>%</th>
</tr>
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<tbody>
<tr>
<td>2008</td>
<td>8.4</td>
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</tbody>
</table>

1) The ranking is calculated in descending order. A "*" indicates this is the highest value in the EU-27. No ranking is given if more than 10% of data points are missing.
2) This level refers to the Länder in AT and DE, the gewesten en gemeenschappen / regions in BE and communities in ES and communities autonomes in ES.

Source: Commission Services and Eurostat (online data code gov.a_tax_struct)