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Taxation trends in the European Union

Main results

2007 edition

EUROPEAN COMMISSION

This booklet illustrates in a concise format the main findings from the 2007 edition of the report 'Taxation trends in the European Union' issued by the European Commission Directorate-General for Taxation and Customs Union and Eurostat, the Statistical Office of the European Communities. All tables and calculations are taken from this source.The report covers all EU Member States and Norway. The full text of the report can be purchased from the Publications Office of the European Communities or be downloaded free of charge from the websites of the Directorate-General for Taxation and Customs Union or Eurostat:

http://publications.europa.eu/index_en.htm

http://ec.europa.eu/taxation_customs/index_en.htm

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Readers interested in taxation may also find detailed information on the taxes currently in force in the Member States of the European Union in the 'Taxes in Europe' Database at the following url:

http://ec.europa.eu/taxation_customs/taxation/gen_info/info_docs/tax_inventory/index_en.htm

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European Commission
Taxation and
Customs Union

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EUROPEAN COMMISSION

GLOSSARY

BE	Belgium
BG	Bulgaria
CZ	Czech Republic
DK	Denmark
DE	Germany
EE	Estonia
IE	Ireland
EL	Greece
ES	Spain
FR	France
IT	Italy
CY	Cyprus
LV	Latvia
LT	Lithuania
LU	Luxembourg
HU	Hungary
MT	Malta
NL	Netherlands
AT	Austria
PL	Poland
PT	Portugal
RO	Romania
SI	Slovenia
SK	Slovakia
FI	Finland
SE	Sweden
UK	United Kingdom
NO	Norway (N.B. not an EU Member State)

EU	European Union
EU-25	European Union (25 Member States; membership 1.5.2004 – 31.12.2006)
EU-27	European Union (27 Member States; membership as from 1.1.2007)
EU-15	European Union (15 Member States; membership 1.1.1995 – 30.4.2004)
EA-13	Euro Area

CIT	Corporate Income Tax
GDP	Gross Domestic Product
ITR	Implicit Tax Rate
PIT	Personal Income Tax Rate
VAT	Value Added Tax

MAIN RESULTS

The EU is – on average – a high tax area

The European Union is, taken as a whole, a high tax area. In 2005, the last year for which detailed data are available, the overall tax ratio, i.e. the ratio between total tax revenues and GDP, in the 27 Member States (EU-27) amounted to 39.6 % (in the weighted average; see Table 1); this value is about 13 percentage points above those recorded in the United States and Japan. The EU ratio is high not only compared with these two countries but in general; amongst the non-European OECD members, only New Zealand has a ratio that exceeds 35 per cent of GDP[1].

The high average, however, does not mean that all EU Member States individually display high tax ratios: eight Member States actually display ratios below the 35 % mark. On the whole, the differences in taxation levels across the Union are quite marked; the overall tax ratio (which includes social security contributions) ranges over more than twenty points of GDP, from 51.3 % in Sweden to merely 28.0 % in Romania, reflecting the significant differences within Member States in the role played by the State. As a general rule, tax-to-GDP ratios tend to be significantly higher in the 'old' EU-15 than in the 12 new Member States that joined the Union since 2004, but there are exceptions; for example, Ireland's overall tax ratio is over six points below the EU-27 average, while Slovenia's and Hungary's exceed it.

Table 1 Total tax revenue (incl. social security contributions)

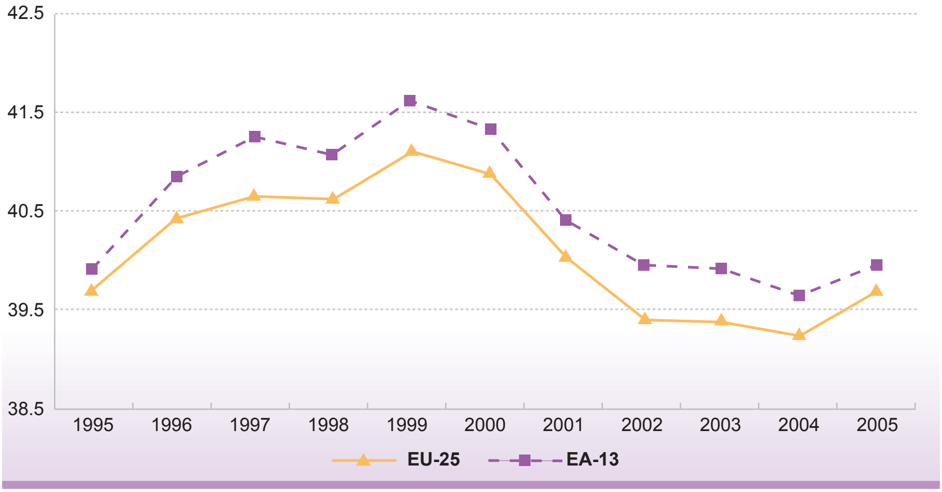
in % of GDP

	2004	2005	Difference 2005-2004
BE	45.0	45.5	0.5
BG	35.3	35.9	0.6
CZ	36.8	36.3	-0.5
DK	49.3	50.3	1.0
DE	38.8	38.8	0.0
EE	31.4	30.9	-0.4
IE	30.5	30.8	0.2
EL	34.3	34.4	0.1
ES	34.5	35.6	1.1
FR	43.1	44.0	0.8
IT	40.7	40.6	-0.1
CY	33.5	35.6	2.1
LV	28.5	29.4	0.9
LT	28.3	28.9	0.5
LU	37.9	38.2	0.3
HU	38.6	38.5	-0.1
MT	34.2	35.3	1.1
NL	37.7	38.2	0.5
AT	42.8	42.0	-0.8
PL	32.6	34.2	1.6
PT	34.2	35.3	1.1
RO	27.3	28.0	0.7
SI	39.6	40.5	0.8
SK	29.7	29.3	-0.4
FI	43.4	43.9	0.5
SE	50.5	51.3	0.7
UK	35.9	37.0	1.1
NO	43.8	44.3	0.5
EU-27			
GDP-weighted average	39.2	39.6	0.4
arithmetic average	36.8	37.4	0.5
EA-13			0.0
GDP-weighted average	39.6	39.9	0.3
arithmetic average	38.7	39.1	0.4
EU-25			0.0
GDP-weighted average	39.2	39.7	0.4
arithmetic average	37.3	37.8	0.5

Overall tax ratios rose markedly in 2005

Compared to the previous year, in 2005 the overall tax ratio increased by half a percentage point in the arithmetic average (see Graph 1). This is the first significant increase since 1999; in most countries, that year marked a turning point from the continuous increase of the second half of the 1990s (see Table A in the Annex). The 2005 upturn is not strong enough to push the ratio back to its 1999 peak; the level of taxation is now practically back at its 1995 level. Efforts to reduce taxes permanently after 2000 petered out gradually; reductions in tax ratios, fairly aggressive in 2001, lost importance in subsequent years and mostly stopped altogether in 2005. Furthermore, in several of the new Member States most reductions in tax ratios took place in the 1990s; the following decade even saw increasing overall tax ratios in some of them.

Graph 1 Total tax revenue (incl. social security contributions)
1995-2005, in % of GDP (GDP-weighted average)



Cyclical factors contributed to slow the decline of the tax ratios after 2002. Particularly from 2004, growth in the EU reaccelerated, boosting the revenue of pro-cyclical taxes; in addition, Member States strove to reduce their deficits, which probably led them to postpone tax cuts. The 2005 upturn in taxation, however, coincided with a temporary slowdown in the pace of the recovery: EU-25 growth amounted to 1.7 % versus 2.4 % in 2004. This was only a pause as in 2006 growth again reaccelerated to around 2.8 %. The latest EU Commission forecasts project that total general government revenue, a different but related measure, will increase further in 2006 by a fairly significant 0.7 % of GDP in the weighted average and then decline slightly (by 0.3 points) in 2007. Growth has been following broadly the same trend in the euro area as in the EU as a whole.

The 2005 increase in the tax ratio was not limited to a narrow majority of countries but quite broad. Only in seven Member States out of 27 did the tax ratio decline; furthermore, in three of these the decline was purely marginal. The strongest declines took place in Austria and the Czech Republic, whereas the most sizeable increases in the tax ratio were recorded in Cyprus and Poland. Of the four largest Member States, the ratio declined very marginally in Germany and Italy but increased by close to one percent of GDP in France and in the UK. The euro area followed a similar trend as the EU as a whole.

In the long-term comparison (1995-2005) an interesting feature is that the Member States, in which the tax ratio has changed most, both upward and downward, are those which started out from a low level of taxation; high-tax countries instead generally display small changes from the 1995 level.

Weight of direct taxation usually lower in the new Member States

Taxes are traditionally classified as direct or indirect; the first group as a rule allows greater redistribution as it is impractical to introduce progressivity in indirect taxes. Therefore, the recourse to direct taxes, which are more ‘visible’ to the electorate, tends to be greater in the countries where tax redistribution objectives are more pronounced; this usually results also in higher top personal income tax rates.

Generally, the new Member States have a different structure compared to the EU-15 countries; while most old Member States raise roughly equal shares of revenues from direct taxes, indirect taxes, and social contributions, the new Member states often display a substantially lower share of direct taxes on the total. The lowest shares of direct taxes are recorded in Bulgaria (merely 17.9 % of the total), Romania (19.1 %) and Poland (20.5 %); in the latter, the share of direct taxes has diminished by one third since 1995. One of the reasons for this difference can be found in the generally lower tax rates applied in the new Member States on corporate and personal income; as for progressivity, some of the new Member States have abandoned it almost completely by adopting flat tax systems (one example of this is Slovakia).

Amongst the old Member States, however, there are other interesting differences. The Nordic countries (i.e. Sweden, Denmark and Finland) rely primarily on direct taxation, whereas some southern countries (in particular, Portugal and Greece) have relatively high shares of indirect taxes. Denmark stands out in another respect; most welfare spending is financed out of general taxation instead of social contributions; therefore, the share of direct taxation in total tax revenues in Denmark is in fact the highest in the Union, while social security revenue is very low. Germany shows the opposite pattern: it has the highest share of social contributions and the lowest share of direct tax revenues in the EU-15; a similar pattern is found in France.

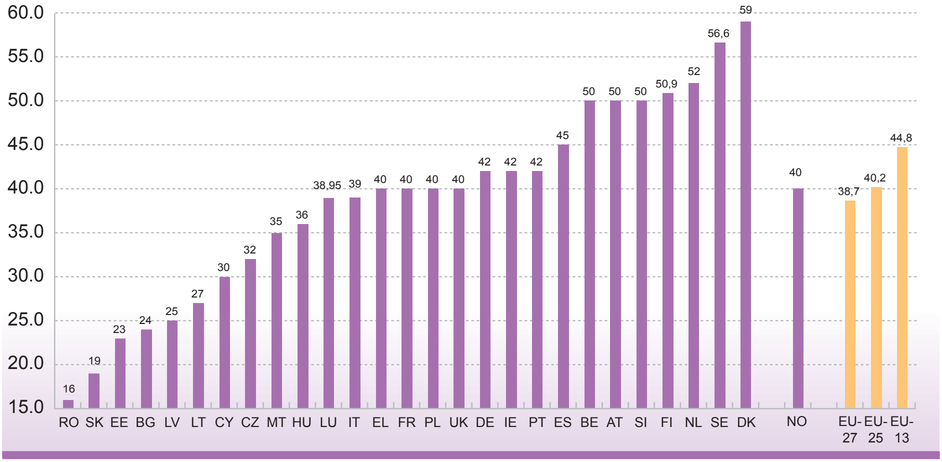
Top personal income tax rates differ very substantially, ranging from 16 % to 59 %

Although detailed data on revenues after 2005 are not available, the development of tax rates is known up to present. Currently, the top personal income rate[2] amounts to 38.7 % on average in the EU-27. This rate varies very substantially within the Union, ranging from a minimum of 16 % in Romania to a maximum of 59 % in Denmark (see Graph 2). As a rule, the new Member States display lower top rates; the ten lowest values of this variable in the Union do not refer to any of the EU-15 countries. As might be expected, the highest rates are typical of Member States with the most elevated overall tax ratios, such as the Nordic countries, although the Netherlands show the third highest top personal income rate while being ranked twelfth in terms of the overall tax ratio. Not surprisingly, the lowest rates are found in Romania and Slovakia, where the overall tax ratio is respectively the lowest and the third lowest in the Union.

Compared with last year, the trend is towards lower top rates: the EU-25 average rate was 41.0 % on 2005 income whereas the following year the average declined to 40.2 %.

Graph 2 Top statutory personal income tax rate

2006 income, in %



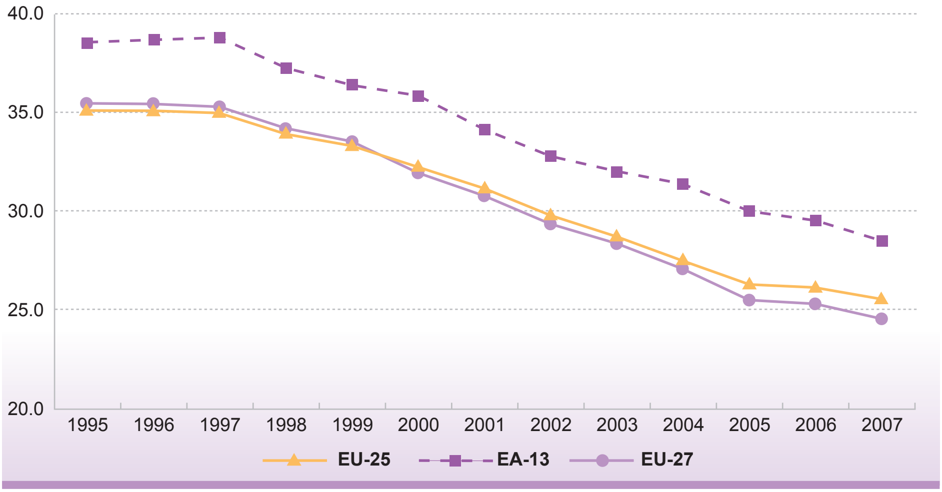
Note: Please refer to endnote 2 for details on the calculation of the rates.

Corporate income tax rates continue their rapid decline throughout the EU

Since the second half of the 1990s, corporate income tax (CIT) rates in Europe have been cut forcefully (see Graph 3). The tendency has continued also in 2007, as shown by a 0.8 percentage point drop in the EU-27 average. The cut was even stronger in the euro area (1 point), where rates remain nevertheless significantly higher (the EA-13 average is at 28.5 %, four points above the average for the Union as a whole). Amongst countries cutting the corporate tax rate it is worth mentioning Bulgaria which, upon accession to the EU, cut the tax rate by one third and thus became the Union's second country after Cyprus to levy a 10 % rate (see Table B in the Annex). Other countries cutting their CIT rate substantially include the Netherlands (down 4.1 points to 25.5 %), Greece (minus 4.0 points to 25 %), Spain (minus 2.5 points to 32.5 %) and Slovenia (down 2.0 points to 23 %). Belgium, which levies a relatively high rate (34 %), has not cut its rate, but has introduced an allowance for notional interests (also known as allowance for corporate equity), which, compared to traditional tax systems, leads to significantly lighter taxation.

Graph 3 Development of adjusted top statutory tax rate on corporate income

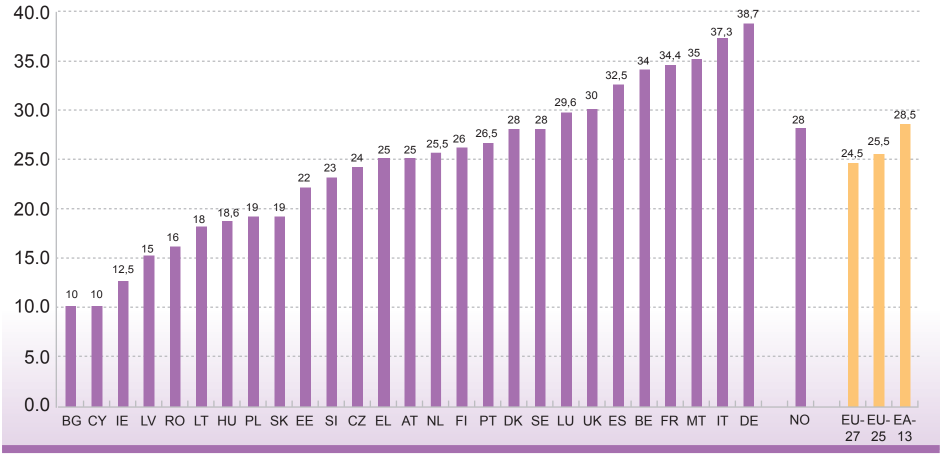
1995-2007, in % (arithmetic averages)



Although the downward trend has been quite general, corporate tax rates still vary substantially within the Union (see Graph 4). The adjusted[3] statutory tax rate on corporate income varies between a minimum of 10 % (in Bulgaria and Cyprus) to a maximum of 38.7 % in Germany. As in the case of the personal income tax, the lowest rates are typical of countries with low overall tax ratios; consequently, the new Member States typically figure as having low rates (with the noteworthy exception of Malta, whose 35 % rate is the third highest in the Union). The reverse is, however, not true; unlike the case of the personal income tax, the two Member States with the highest overall tax-to-GDP ratios, i.e. Sweden and Denmark, display corporate tax rates that are not much above the average. This is linked to the adoption by these countries of Dual Income Tax systems, which by nature tax capital income at a moderate rate. Hence, the top positions in the ranking are occupied by Germany and Italy, whose overall tax ratios are not amongst the highest but traditionally impose relatively high CIT rates. The German government has, however, recently announced a sizeable cut in the CIT.

Graph 4 Adjusted top statutory tax rate on corporate income

2007 income, in %



Note: Please refer to endnote 3 for details on the calculation of the rates.

Trend towards more funding to local and regional authorities continues, while social security receives a shrinking share of total revenue

In several EU Member States decentralisation has been an important feature for several years already. Accordingly, data for 2005 show that the share of total tax revenue accruing to state and local government remains on an increasing trend. In contrast, social security funds, possibly owing to pension reform, have received a shrinking portion of revenue. The trends for the central government level are less clear-cut. The trend towards a greater share of local or state (for federal countries) taxes is also quite clear in the comparison with the base year 1995: EU-25 local government tax revenue has risen by some 17 % to 4.1 % of GDP.

The 'tax mix' receives renewed policy attention

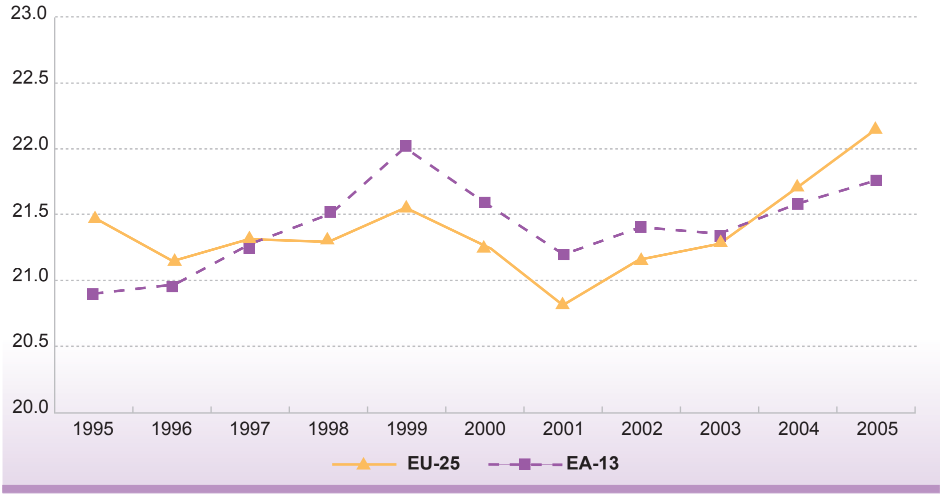
The tax mix, or distribution of revenue by type of tax, is a structural variable that generally evolves only slowly. Nevertheless, it has been receiving renewed policy attention recently, in light of the worries that increased capital mobility and the accession to the EU of a group of low-tax countries might lead to even greater reliance on taxation of immobile factors (such as labour) than has been the case so far. Given that, owing to budgetary constraints, relatively few Member States have succeeded in decreasing rapidly the overall tax ratio, it is being argued that the only way to achieve quick reductions in the overall tax burden on labour is to shift the tax burden onto other bases, and in particular consumption. In fact, in the majority of countries, the tax burden on consumption has increased, although this has not generally been the case for the larger Member States. There is also a tentative trend towards a lower tax burden on labour, but this has been slowing down, as any substantial relief of labour would absorb substantial financial resources and is therefore difficult to achieve in the context of an unchanging total tax ratio. As for capital taxation, the picture is not clear-cut; despite significantly lower CIT rates, the revenues from taxes on capital have been growing again in importance since 2003, both in terms of GDP and as a share of total taxation.

Consumption taxes: on the rise in most Member States

Data for the ITR on consumption, our preferred measure of the effective tax burden[4], confirm that taxation of consumption is, in most EU countries, on an uptrend since 2001 (see Graph 5). The EU-25 arithmetic average went up by some 1 ½ percentage points since that year and by half a point in 2005. The trend is particularly visible in the smaller Member States (see Table C in the Annex); several of these are new Member States, which in the last years have been increasing excise duties to conform to the EU minima. The larger Member States in contrast generally show slightly declining taxation of consumption. The trend towards higher taxation of consumption may, however, be at work also in the larger Member States, as highlighted by the hike in the standard German VAT rate by three points in 2007.

Graph 5 Implicit tax rate on consumption

1995-2005, in % (arithmetic averages)



The trend towards an increase is quite broad; compared to 1995 levels, only ten countries have experienced declines. Since 2001 the trend has been even more general as only seven Member States have not experienced any pick-up; moreover, the only sizeable decline in the ITR took place in Greece (-2.5 percentage points since 2001), followed by more modest ones (less than one point) in Lithuania, Germany, Italy, the United Kingdom, and Austria. Bulgaria, Cyprus and Romania show remarkable increases (around five points) in their ITRs on consumption for the period 2001-2005, which falls within the general picture that the new Member States have experienced the greatest increase.

A decomposition of the ITR on consumption into its constituent elements reveals that the role played by taxes other than VAT is usually quite important; taxes on energy (typically, excise duties on mineral oils) and on tobacco and alcohol contribute substantially to the overall revenue from consumption taxes; differences amongst Member States are, however, quite marked in this respect.

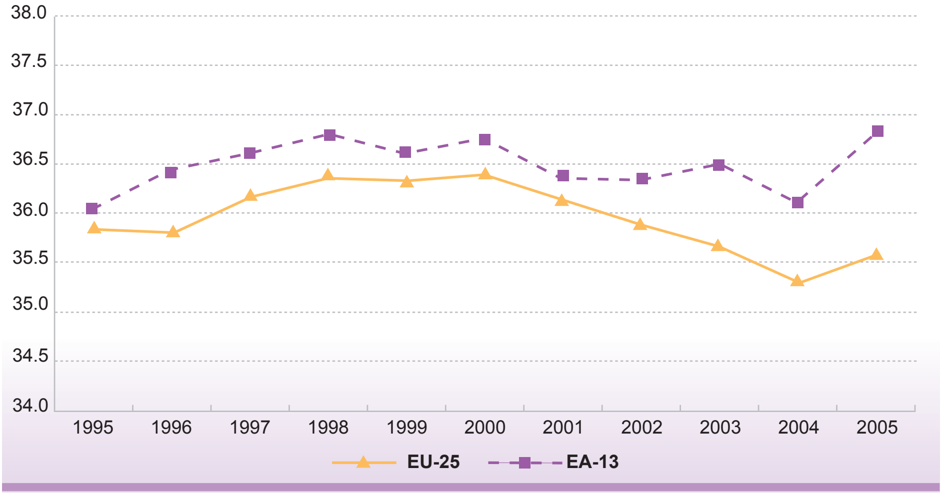
A comparison between the standard VAT rate and the VAT component of the ITR on consumption also highlights the significant differences amongst Member States in the extent of exemptions (either in the form of base reductions or of reduced rates) from VAT; in some Member States, their impact on the ITR is only equivalent to a couple of percentage points, but at the other extreme the impact reaches up to ten points.

Labour taxes: the decline since the turn of the century stopped in 2005

Despite a wide consensus on the desirability of lower taxes on labour, adjusted ITR on labour[5] data confirm the persistent and widespread difficulty in achieving this aim. Although the tax burden on labour is off the peaks reached around the turn of the century, the downward trend came to a halt in 2005 (see Graph 6).

Graph 6 Implicit tax rate on labour

1995-2005, in % (arithmetic averages)



Note: The 2005 pick-up in the averages is largely due to a statistical artefact (missing value for Portugal).

In 2005, reductions exceeding one percentage point in the ITR on labour are visible only in four countries, all of them new Member States (Bulgaria, Estonia, Slovakia and Romania; see Table D in the Annex). However, it would be wrong to conclude that the Central and Eastern European Member States display markedly lower ITRs on labour. In fact, the indicator is above the EU-27 average in six out of ten of these Member States. Overall, despite the presence of a number of low taxing countries, taxation on labour is, on average, much higher in the EU than in the main other industrialised economies.

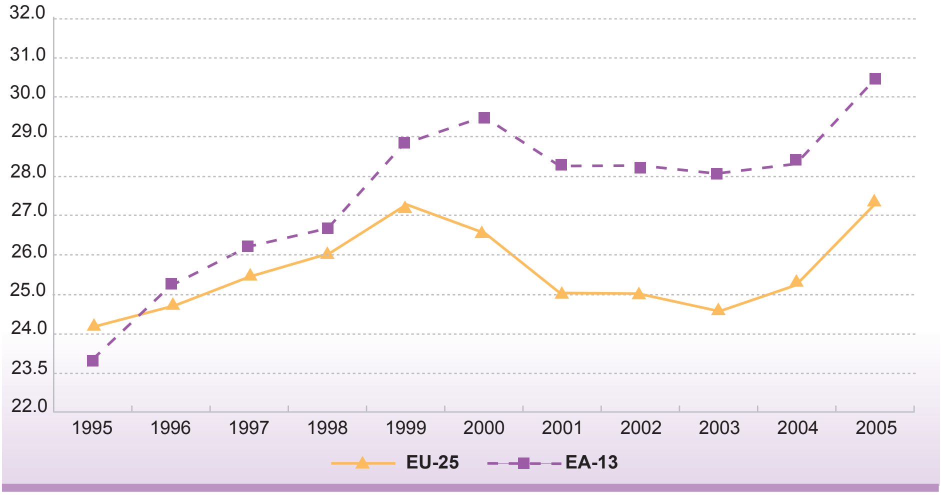
In most Member States, social contributions account for a greater share of labour taxes than the personal income tax. On average, in 2005 about two thirds of the overall ITR on labour consists of non-wage labour costs paid by both employees and employers. Only in Denmark, Ireland and the United Kingdom do personal income taxes form a relatively large part of the total charges paid on labour income. In Denmark, the share of social contributions in government receipts is very low as most welfare spending is financed by general taxation.

Capital taxation: base broadening and cyclical factors have so far offset the impact on revenue from the cuts in corporate tax rates

Despite the sizeable cuts in rates, revenues from the corporate income tax, the most important tax on capital income, have been stable or growing slightly already since 2003; a similar moderate rebound is visible also in other related indicators such as revenue from taxes on capital and business income taxes. Also in the longer time frame shown in Graph 7, i.e. the comparison with 1995, the ITR on capital[6] does not show, particularly in the euro area, a decline as would be expected given the cuts in the corporate tax rates (although it has to be kept in mind that the revenue data, stopping at 2005, do not yet reflect the effect of the latest round of cuts).

Graph 7 Implicit tax rate on capital

1995-2005, in % (arithmetic averages)



The timing of the pick-up in revenue suggests that cyclical effects, to which the ITR on capital is much more susceptible than the others, are playing an important role. The ITR reached a peak between 1999 and 2000 and then started falling, in line with the business cycle. Also, the fact that in the last three years covered by the series, the majority of the countries have registered increases highlights the importance of cyclical effects: these years coincide with a rebound in growth. Nevertheless, the extent by which the ITR has been diverging from the statutory rates suggests that the measures to broaden the corporate tax base, which have very frequently accompanied the rate cuts, have been playing an important role in sustaining the ITRs; the measures taken at EU level to limit harmful tax competition may also have resulted in less erosion of the base for capital taxes. Eventually, however, cyclical effects will fade out (as they depend largely on the existence of carry-over provisions for losses incurred in previous years and on capital gains) and base broadening has its limits. Another possibility is that, stimulated by the steep fall in corporate tax rates, growing incorporatisation is deceptively boosting revenues at the expense of the personal income tax.

The absolute levels of the ITRs on capital differ widely within the EU (see Table E in the Annex), ranging from over 46 % in Denmark (although the ratio was pushed up substantially by special factors over the last two years) to a mere 8.1 % in Estonia, despite the general fall in corporate tax rates. A decomposition of the ITR on capital, however, helps to explain this: in most cases the

ITRs on capital and business income cluster around 20 %; the variation in the tax burden on capital largely derives from marked differences in the taxation of capital stocks/wealth, whose revenue is very limited in the Member States taxing least but contribute a significant amount of revenue in several others; in six Member States, taxation of capital stocks/wealth yielded in 2005 more than 3.2 % of GDP, i.e. the average revenue from the corporate income tax. The extreme case in this respect is France, where capital stocks/wealth taxation yields close to double the amount from the corporate income tax itself.

Environmental taxes declining in the EU-15 but increasing in the newly acceded Member States

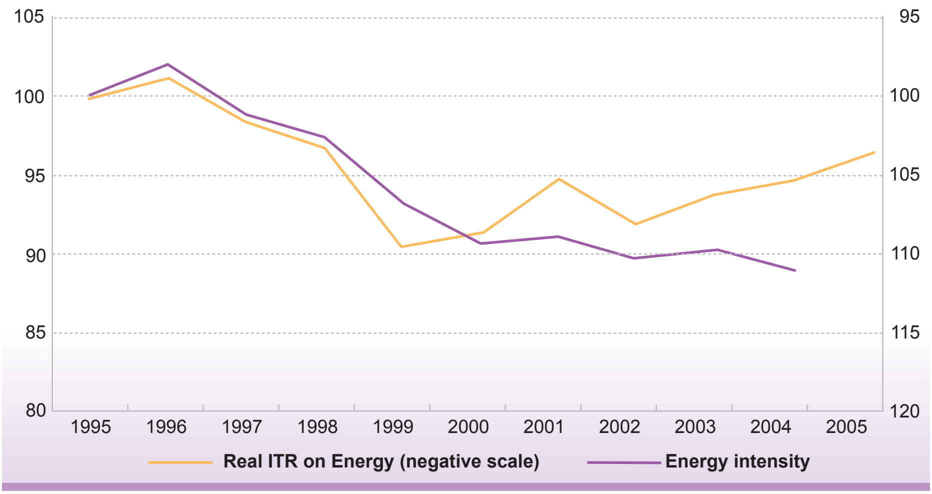
The development of environmental taxes is at the centre of a number of different societal trends; on the one hand, an ongoing policy attention towards environmental protection, which may grow stronger as Europe grows more affluent and as attention is focused on the threat from global warning; on the other, a greater reliance on policy instruments other than taxes, such as emissions trading, and growing political pressure to accommodate the strong increases in the oil price recorded in the last few years by reducing taxation of energy, which contributes some three-quarters of revenues from environmental taxes.

Currently, roughly one euro out of every fifteen in revenue derives from environmental taxes. Data, however, show that while environmental tax revenues have increased considerably, particularly in the 1990-1994 period, in the last five years they have been on the decline, at least in the EU-15. This trend continued in 2005. In contrast, in the 12 newly acceded Member States, which originally levied low environmental taxes, revenues from this kind of taxes have shown a strong progression over time, so that by now there is practically no difference vis-à-vis the EU-15 in this respect; but this was not enough to offset the decline in the EU-15.

Equal revenue, however, does not mean equal tax rates. Countries with higher energy intensity may display the same revenue although the tax rates are lower. This is, indeed, what happens in the domain of energy taxation. The implicit tax rate on energy[7] shows that wide differences in the tax revenue raised per unit of energy consumed persist (the highest taxing country levies five times as much revenue per unit of energy than the least taxing Member State), and confirms that in the EU-15 taxation per unit of energy, particularly once adjusted for inflation, has been declining (see Graph 8 and Tables F and G in the Annex).

Graph 8 Evolution of energy efficiency and ITR on energy in the EU-25

Index 1995=100, all series GDP-weighted



Concluding remarks

The report 'Taxation trends in the European Union' offers much food for thought for policymakers. As usual, careful investigation answers some questions but leads to new ones.

Given the fact that the EU is, in general, one of the most highly taxed areas in the world, the most important issue probably refers to the strength and the increase in tax ratios in 2005 and the fact that it involved a large majority of EU countries. *Prima facie,* an increase of this size seems difficult to ascribe to cyclical developments; although the output gap narrowed in 2005, real GDP decelerated. That year was also marked by a reduction in general government deficits; although this is a welcome development, does the increase in the tax ratios imply that, in Europe, the preferred avenue to deficit reductions inexorably remains an adjustment on the revenue side, structural considerations notwithstanding? The observation that, although with several exceptions, many of the Member States that have cut tax ratios drastically during the 1990s seem to be on a slightly increasing trend in the last few years, also adds to this point; as does the fact that the latest European Commission forecasts project a further marked increase in general government revenues after 2005.

One interesting observation contained in the report is that the Member States with the highest tax ratios tend to show less short-term change in tax ratios than the others, as if high taxes somehow introduced elements of rigidity or, in other words, perpetuated themselves. Many tax-reducing programmes have been announced over the last ten years, but the results were often modest. This has brought more policy attention to the issue of whether economic growth could not be stimulated by raising the same or a similar amount of revenue but in different forms. A reflection has started, notably, on whether offsetting cuts in direct taxes by raising consumption taxes would not be beneficial. The data indeed show a trend, in most countries, towards a higher tax burden on consumption in recent years. It is however difficult to evaluate to what extent this process is intentional or the by-product of other factors, such as political expediency or, in the new Member States, the adaptation in excise duties to EU minima. At any rate, the three-point VAT hike in Germany, traditionally a low-VAT country, most likely implies that the trend towards higher consumption taxes will continue. Will this over time lead to lower labour taxes?

At the top end of the income distribution, EU tax systems are apparently becoming less progressive; both personal income top rates and the cut in the corporate income tax go in the same direction, given that corporations are typically primarily owned by higher-income individuals. In some Member States, the trend towards less progressivity has been made most clear by the adoption of flat rate systems; but the decline in top personal income tax rates is relatively widespread. At the same time, the reduction in corporate tax rates has been, on average, much stronger than that in personal income tax rates, so that the incentives to creating corporations rather than directly paying income taxes are growing.

Finally, the evidence from the survey of environmental taxation is sobering. Despite the added urgency in the public debate, the taxman's efforts to reducing energy consumption are letting up, at least in the EU-15. This may be justified by greater efforts done elsewhere, as in emissions trading; but is nevertheless at odds with the perceptions of the general public as well as with oft-stated policy objectives.

Endnotes

[1] See OECD (2006), Revenue Statistics, 2006 edition.

[2] The top statutory personal income tax rate reflects the tax rate for the highest income bracket without surcharges. For Denmark, Finland and Sweden the municipal income tax is also included.

[3] Taxation of corporate income is not only conducted through the CIT, but, in some Member States, also through surcharges or even additional taxes levied on tax bases that are similar but often not identical to the CIT. In order to take these features into account, the simple CIT rate has been adjusted for comparison purposes: notably, if several rates exist, only the 'basic' (non-targeted) top rate is presented; existing surcharges and averages of local taxes are added to the standard rate. Adjustments have been carried out for Germany, Estonia, France, Italy, Lithuania and Portugal. For details see the full text of the report.

[4] Implicit tax rates in general measure the effective average tax burden on different types of economic income or activities, i.e. on labour, consumption and capital, as the ratio between revenue from the tax type under consideration and its (maximum possible) base. For instance, the ITR on consumption is the ratio between the revenue from all consumption taxes and the final consumption expenditure of households.

[5] The ITR on labour is calculated as the ratio of taxes and social security contributions on employed labour income to total compensation of employees.

[6] The ITR on capital is the ratio between taxes on capital and aggregate capital and savings income. Specifically it includes taxes levied on the income earned from savings and investments by households and corporations and taxes, related to stocks of capital stemming from savings and investment in previous periods. The denominator of the capital ITR is an approximation of world-wide capital and business income of residents for domestic tax purposes.

[7] The real ITR on energy is calculated as the ratio between total energy tax revenues and final energy consumption, deflated with the cumulative % change in the final demand deflator.

Annex

Table A Total tax revenue (incl. social security contributions)

1995-2005, in % of GDP

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
BE	43.8	44.4	44.9	45.5	45.5	45.2	45.2	45.3	44.9	45.0	45.5
BG	-	-	-	-	-	33.1	32.1	31.0	33.6	35.3	35.9
CZ	36.2	34.7	35.0	33.3	34.0	33.8	34.0	34.8	35.7	36.8	36.3
DK	48.8	49.2	48.9	49.3	50.1	49.4	48.4	47.8	48.0	49.3	50.3
DE	39.8	40.7	40.7	40.9	41.7	41.9	40.0	39.5	39.7	38.8	38.8
EE	37.9	35.6	35.9	34.9	34.6	31.3	30.2	31.1	31.5	31.4	30.9
IE	33.1	33.1	32.4	31.7	31.8	31.7	29.8	28.5	29.1	30.5	30.8
EL	32.6	33.0	34.3	36.3	37.3	37.9	36.6	36.7	35.5	34.3	34.4
ES	32.7	33.1	33.2	33.0	33.6	33.9	33.5	33.9	33.9	34.5	35.6
FR	42.7	43.9	44.1	44.0	44.9	44.1	43.8	43.1	42.8	43.1	44.0
IT	40.1	41.8	43.7	42.5	42.5	41.8	41.5	40.9	41.3	40.7	40.6
CY	26.7	26.4	25.8	27.7	28.0	30.0	30.9	31.2	33.1	33.5	35.6
LV	33.2	30.8	32.1	33.7	32.0	29.5	28.5	28.2	28.5	28.5	29.4
LT	28.6	27.9	31.0	32.0	31.8	30.1	28.7	28.4	28.2	28.3	28.9
LU	37.1	37.6	39.3	39.4	38.3	39.1	39.8	39.1	38.5	37.9	38.2
HU	41.6	40.6	39.0	39.0	39.1	38.5	38.9	38.5	38.4	38.6	38.5
MT	27.3	25.8	27.5	25.3	27.1	28.2	30.4	31.9	31.8	34.2	35.3
NL	40.2	40.2	39.7	39.4	40.4	39.9	38.3	37.7	37.4	37.7	38.2
AT	41.3	42.6	44.0	44.0	43.7	42.8	44.7	43.7	43.1	42.8	42.0
PL	37.1	37.2	36.5	35.4	35.3	34.0	33.6	34.3	33.4	32.6	34.2
PT	31.9	32.8	32.9	33.1	34.1	34.3	33.9	34.7	35.1	34.2	35.3
RO	-	-	-	-	-	-	27.8	28.2	27.6	27.3	28.0
SI	40.2	39.1	38.0	38.8	39.2	38.6	38.9	39.3	39.5	39.6	40.5
SK	39.6	38.0	35.0	35.6	34.2	32.9	31.6	31.9	30.9	29.7	29.3
FI	45.7	47.0	46.3	46.1	45.8	47.2	44.6	44.6	44.0	43.4	43.9
SE	49.0	51.5	52.0	52.7	53.3	53.4	51.4	49.7	50.2	50.5	51.3
UK	35.6	35.1	35.7	36.7	37.1	37.6	37.3	35.8	35.6	35.9	37.0
NO	41.9	42.4	42.2	42.0	42.3	42.8	42.9	43.3	42.5	43.8	44.3
EU-27											
GDP-weighted average	39.7	40.4	40.7	40.5	41.0	40.7	40.0	39.3	39.3	39.2	39.6
arithmetic average	37.7	37.7	37.9	38.0	38.2	37.7	36.8	36.7	36.7	36.8	37.4
EA-13											
GDP-weighted average	39.9	40.9	41.3	41.1	41.6	41.3	40.4	40.0	39.9	39.6	39.9
arithmetic average	38.6	39.2	39.5	39.6	39.9	39.9	39.3	39.0	38.8	38.7	39.1
EU-25											
GDP-weighted average	39.7	40.4	40.7	40.6	41.1	40.9	40.0	39.4	39.4	39.2	39.7
arithmetic average	37.7	37.7	37.9	38.0	38.2	37.9	37.4	37.2	37.2	37.3	37.8

Table B Adjusted top statutory tax rate on corporate income

1995-2007, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Difference 2007-1995
BE	40.2	40.2	40.2	40.2	40.2	40.2	40.2	40.2	34.0	34.0	34.0	34.0	34.0	-6.2
BG	40.0	40.0	40.2	37.0	34.3	32.5	28.0	23.5	23.5	20.0	15.0	15.0	10.0	-30.0
CZ	41.0	39.0	39.0	35.0	35.0	31.0	31.0	31.0	31.0	28.0	26.0	24.0	24.0	-17.0
DK	34.0	34.0	34.0	34.0	32.0	32.0	30.0	30.0	30.0	30.0	28.0	28.0	28.0	-6.0
DE	56.8	56.7	56.7	56.0	51.6	51.6	38.3	38.3	39.6	38.3	38.7	38.7	38.7	-18.1
EE	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	26.0	24.0	23.0	22.0	-4.0
IE	40.0	38.0	36.0	32.0	28.0	24.0	20.0	16.0	12.5	12.5	12.5	12.5	12.5	-27.5
EL	40.0	40.0	40.0	40.0	40.0	40.0	37.5	35.0	35.0	35.0	32.0	29.0	25.0	-15.0
ES	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	32.5	-2.5
FR	36.7	36.7	41.7	41.7	40.0	37.8	36.4	35.4	35.4	35.4	35.0	34.4	34.4	-2.2
IT	52.2	53.2	53.2	41.3	41.3	41.3	40.3	40.3	38.3	37.3	37.3	37.3	37.3	-15.0
CY	25.0	25.0	25.0	25.0	25.0	29.0	28.0	28.0	15.0	15.0	10.0	10.0	10.0	-15.0
LV	25.0	25.0	25.0	25.0	25.0	25.0	25.0	22.0	19.0	15.0	15.0	15.0	15.0	-10.0
LT	29.0	29.0	29.0	29.0	29.0	24.0	24.0	15.0	15.0	15.0	15.0	19.0	18.0	-11.0
LU	40.9	40.9	39.3	37.5	37.5	37.5	37.5	30.4	30.4	30.4	30.4	29.6	29.6	-11.3
HU	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	19.6	17.6	17.5	17.5	18.6	-1.1
MT	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	35.0	0.0
NL	35.0	35.0	35.0	35.0	35.0	35.0	35.0	34.5	34.5	34.5	31.5	29.6	25.5	-9.5
AT	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	34.0	25.0	25.0	25.0	-9.0
PL	40.0	40.0	38.0	36.0	34.0	30.0	28.0	28.0	27.0	19.0	19.0	19.0	19.0	-21.0
PT	39.6	39.6	39.6	37.4	37.4	35.2	35.2	33.0	33.0	27.5	27.5	27.5	26.5	-13.1
RO	38.0	38.0	38.0	38.0	38.0	25.0	25.0	25.0	25.0	25.0	16.0	16.0	16.0	-22.0
SI	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	25.0	23.0	-2.0
SK	40.0	40.0	40.0	40.0	40.0	29.0	29.0	25.0	25.0	19.0	19.0	19.0	19.0	-21.0
FI	25.0	28.0	28.0	28.0	28.0	29.0	29.0	29.0	29.0	29.0	26.0	26.0	26.0	1.0
SE	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	0.0
UK	33.0	33.0	31.0	31.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	30.0	-3.0
NO	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	28.0	0.0
EU-27	35.3	35.3	35.2	34.1	33.5	31.9	30.7	29.3	28.3	27.1	25.5	25.3	24.5	-10.8
EU-25	35.0	35.0	34.9	33.9	33.3	32.2	31.1	29.7	28.7	27.4	26.3	26.0	25.5	-9.6
EA-13	38.5	38.6	38.7	37.2	36.4	35.8	34.1	32.8	32.0	31.4	30.0	29.5	28.5	-10.0

Note: Please refer to endnote 3 for details on the calculation of the rates.

Table C Implicit tax rates on consumption in the European Union
1995-2005, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
BE	20.6	21.3	21.6	21.4	22.5	21.8	21.0	21.3	21.3	22.0	22.2
BG	-	-	-	-	-	19.7	18.9	19.1	21.1	23.7	24.6
CZ	22.1	21.2	19.4	18.6	19.7	19.4	18.9	19.3	19.6	22.0	22.1
DK	30.5	31.6	31.9	32.7	33.7	33.4	33.5	33.7	33.3	33.3	33.7
DE	18.8	18.3	18.1	18.3	19.0	18.9	18.5	18.5	18.7	18.2	18.1
EE	20.6	19.2	20.7	18.4	18.0	19.7	19.4	20.0	20.4	20.5	23.8
IE	24.9	24.8	25.4	25.7	26.1	26.4	24.5	25.5	25.3	26.5	27.2
EL	17.6	17.7	17.8	18.1	18.7	19.0	19.5	18.8	17.9	17.6	17.0
ES	14.6	14.7	15.0	15.7	16.3	15.7	15.3	15.5	16.0	16.1	16.3
FR	21.5	22.1	22.2	22.0	22.1	20.9	20.3	20.3	20.0	20.2	20.2
IT	17.4	17.1	17.3	17.8	18.0	17.9	17.3	17.1	16.6	16.9	16.9
CY	12.1	11.8	10.7	10.9	10.7	12.2	13.7	14.8	18.3	19.4	19.3
LV	19.3	17.9	18.8	21.1	19.5	18.7	17.5	17.4	18.6	18.5	20.4
LT	17.7	16.4	20.4	20.7	19.2	17.8	17.4	17.8	17.0	16.0	16.5
LU	21.1	20.8	21.6	21.6	22.4	23.1	22.7	23.0	23.4	24.7	24.3
HU	30.9	29.7	27.2	27.6	27.9	27.5	25.7	25.4	26.0	27.7	26.5
MT	15.4	14.0	14.9	13.8	14.8	15.7	16.4	18.1	16.6	17.4	19.2
NL	23.2	23.3	23.8	23.4	23.9	23.7	24.4	23.8	24.2	24.9	25.4
AT	20.3	20.7	21.7	21.8	22.2	21.3	21.4	21.9	21.5	21.5	21.3
PL	21.3	21.2	20.1	19.1	19.7	18.0	17.4	18.0	18.5	18.7	19.8
PT	19.1	19.5	19.3	19.9	20.0	19.2	19.3	19.9	19.8	20.0	-
RO	-	-	-	-	-	-	14.4	16.4	18.3	16.8	18.5
SI	25.1	24.7	23.4	24.9	25.8	24.1	23.7	24.9	24.9	24.8	24.5
SK	27.1	26.0	25.4	23.1	22.2	21.8	18.8	19.9	19.4	21.5	21.9
FI	27.6	27.4	29.3	29.1	29.4	28.6	27.6	27.7	28.1	27.7	27.6
SE	27.9	27.2	26.9	27.4	27.2	26.5	26.9	27.4	27.5	27.6	28.1
UK	20.1	19.8	20.0	19.7	19.9	19.4	19.0	18.9	19.2	19.1	18.7
NO	30.2	29.8	30.6	30.1	30.0	29.9	29.2	27.5	26.2	26.4	27.1
EU-27											
GDP-weighted average	20.1	20.0	20.1	20.0	20.5	20.0	19.6	19.7	19.7	19.8	19.8
arithmetic average	21.5	21.1	21.3	21.3	21.6	21.2	20.5	20.9	21.2	21.6	22.1
EA-13											
GDP-weighted average	19.4	19.4	19.5	19.7	20.1	19.7	19.3	19.3	19.2	19.2	19.2
arithmetic average	20.9	21.0	21.3	21.5	22.0	21.6	21.2	21.4	21.3	21.6	21.8
EU-25											
GDP-weighted average	20.1	20.0	20.1	20.1	20.6	20.1	19.7	19.7	19.7	19.8	19.8
arithmetic average	21.5	21.1	21.3	21.3	21.6	21.2	20.8	21.2	21.3	21.7	22.1

Table D Implicit tax rates on labour in the European Union

1995-2005, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
BE	43.8	43.4	43.9	44.3	43.6	43.9	43.6	43.7	42.8	43.0	42.8
BG	-	-	-	-	-	38.8	34.4	33.0	35.5	36.3	34.2
CZ	40.5	39.5	40.3	40.7	40.5	40.7	40.3	41.2	41.4	41.7	41.3
DK	40.1	40.2	40.6	38.8	40.1	40.9	40.7	38.8	38.0	37.4	37.3
DE	39.4	39.6	40.6	40.6	40.4	40.7	40.5	40.4	40.3	39.1	38.7
EE	39.2	39.1	38.5	39.8	39.5	37.8	37.3	37.8	36.5	35.2	33.1
IE	29.7	29.3	29.5	28.6	28.7	28.5	27.4	25.9	25.2	26.1	25.6
EL	34.1	35.7	36.4	37.5	37.0	38.2	37.7	40.0	41.2	37.9	38.0
ES	28.9	29.3	28.5	28.2	27.7	28.1	29.0	29.3	29.4	29.3	30.1
FR	41.2	41.5	41.8	42.3	42.6	42.1	41.7	41.2	41.5	41.4	42.1
IT	37.8	41.5	43.2	44.6	43.7	43.2	43.4	43.3	43.3	43.1	43.1
CY	23.1	22.3	22.4	23.4	22.6	22.3	23.6	23.0	23.4	22.8	24.6
LV	39.2	34.6	36.1	37.2	37.0	36.7	36.5	37.8	36.6	36.7	36.2
LT	34.5	35.0	38.4	38.3	38.7	41.2	40.3	38.1	36.9	36.0	35.9
LU	29.3	29.6	29.3	28.8	29.6	29.9	29.5	28.2	28.9	29.0	29.5
HU	42.6	43.0	43.7	42.8	42.7	42.0	42.3	42.1	40.6	39.9	40.5
MT	19.0	17.9	20.0	18.0	19.0	20.5	21.2	20.7	20.4	21.4	22.1
NL	34.4	33.3	32.5	32.9	33.6	34.3	30.3	30.4	30.8	30.6	30.7
AT	38.7	39.5	40.8	40.5	40.6	40.2	40.7	40.8	40.9	40.9	40.9
PL	35.9	35.3	35.0	34.7	36.0	36.1	35.6	35.2	34.7	34.7	35.5
PT	28.1	28.3	28.5	28.4	26.5	27.0	27.4	27.6	29.5	29.5	-
RO	-	-	-	-	-	-	-	31.5	29.7	28.1	26.7
SI	38.9	37.1	37.3	37.7	38.4	37.7	37.7	37.8	38.4	38.1	38.5
SK	39.5	40.0	39.4	40.7	40.0	38.7	39.1	38.8	38.0	35.7	33.7
FI	44.3	45.3	43.6	43.8	43.4	44.1	44.4	43.8	42.5	42.0	42.0
SE	48.4	49.7	50.0	51.0	50.5	49.2	47.9	46.6	46.4	46.4	46.4
UK	25.8	24.8	24.4	25.0	25.1	25.3	25.0	24.1	24.3	24.9	25.5
NO	37.8	38.0	38.3	38.4	38.2	38.2	38.3	38.7	38.9	39.1	39.4
EU-27											
GDP-weighted average	37.0	37.4	37.5	37.5	37.3	37.1	36.8	36.6	36.7	36.3	36.5
arithmetic average	35.8	35.8	36.2	36.4	36.3	36.5	36.1	35.6	35.4	35.1	35.2
EA-13											
GDP-weighted average	38.3	39.0	39.5	39.9	39.5	39.5	39.1	39.0	39.0	38.5	38.7
arithmetic average	36.0	36.4	36.6	36.8	36.6	36.8	36.4	36.3	36.5	36.2	36.8
EU-25											
GDP-weighted average	37.0	37.4	37.5	37.7	37.4	37.3	36.9	36.6	36.7	36.3	36.6
arithmetic average	35.8	35.8	36.2	36.4	36.3	36.4	36.1	35.9	35.7	35.3	35.6

Table E Implicit tax rates on capital in the European Union

1995-2005, in %

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
BE	25.3	26.7	27.9	30.0	31.0	29.3	29.4	30.7	33.2	33.9	34.5
BG	-	-	-	-	-	11.4	13.2	-	-	-	-
CZ	26.4	22.3	24.0	20.3	21.3	20.9	22.3	23.8	24.7	25.4	23.2
DK	30.0	31.0	31.9	38.9	38.8	36.2	31.0	30.8	36.9	46.2	46.5
DE	22.4	25.6	24.5	25.9	29.1	29.2	22.7	21.2	21.5	21.9	23.3
EE	24.7	15.6	17.7	18.2	15.8	6.0	5.0	6.4	8.5	8.9	8.1
IE	25.9	29.2	27.9	27.1	34.1	32.3	33.6	33.0	34.6	39.1	41.4
EL	11.8	11.6	13.5	16.0	18.2	20.3	17.4	17.3	15.8	15.4	-
ES	20.3	20.7	23.4	24.4	27.5	30.5	28.9	30.6	31.0	33.5	36.0
FR	31.2	34.4	35.2	35.2	38.0	37.5	38.0	36.7	35.4	36.9	38.9
IT	25.9	26.2	29.5	27.0	30.1	29.3	28.8	28.8	31.1	29.5	29.0
CY	-	-	-	-	-	-	-	-	-	-	-
LV	-	-	-	-	19.0	11.2	11.5	9.3	7.8	7.8	-
LT	15.1	15.4	15.6	16.2	15.5	10.6	8.1	7.5	9.2	10.8	11.4
LU	-	-	-	-	-	-	-	-	-	-	-
HU	-	-	-	-	-	-	-	-	-	-	-
MT	-	-	-	-	-	-	-	-	-	-	-
NL	21.2	23.2	22.2	22.6	23.0	20.5	23.0	25.2	22.3	22.1	21.2
AT	25.6	28.0	28.4	28.8	27.0	26.0	33.0	27.9	25.6	25.5	23.1
PL	21.5	22.0	22.4	21.0	22.6	21.3	21.6	23.8	20.7	20.7	22.2
PT	18.8	21.1	23.3	24.0	27.2	32.4	30.0	31.4	32.6	-	-
RO	-	-	-	-	-	-	-	-	-	-	-
SI	-	-	-	-	-	-	-	-	-	-	-
SK	33.5	30.1	24.9	24.0	22.1	19.5	17.1	17.4	16.8	16.0	14.4
FI	28.5	30.9	31.5	32.6	32.2	36.4	25.7	27.4	25.8	26.1	26.7
SE	17.5	23.3	25.7	27.1	32.6	40.0	31.3	33.1	-	-	-
UK	33.3	32.3	34.3	35.7	39.8	40.8	42.0	37.6	33.7	35.3	37.6
NO	-	-	-	-	-	-	-	-	-	-	-
EU-27											
GDP-weighted average	25.7	27.5	28.6	29.1	32.0	32.4	30.7	29.7	29.1	29.9	31.4
arithmetic average	24.2	24.7	25.5	26.0	27.2	25.8	24.5	25.0	24.6	25.3	27.3
EA-13											
GDP-weighted average	24.8	27.0	27.7	27.9	30.6	30.6	28.6	28.1	28.2	28.7	30.1
arithmetic average	23.4	25.2	26.1	26.7	28.9	29.4	28.2	28.2	28.1	28.4	30.4
EU-25											
GDP-weighted average	25.7	27.5	28.6	29.1	32.0	32.4	30.7	29.7	29.1	29.9	31.4
arithmetic average	24.2	24.7	25.5	26.0	27.2	26.5	25.0	25.0	24.6	25.3	27.3

Table F Nominal implicit tax rate on energy (energy tax revenues in relation to final energy consumption)

1995-2005, Euro per ton of oil equivalent

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
BE	99	98	99	99	101	102	101	106	106	119	123
BG	-	-	-	-	-	36	46	37	50	65	66
CZ	41	41	42	46	57	59	70	75	73	83	97
DK	200	213	218	249	285	302	318	327	328	327	321
DE	169	152	149	150	176	184	193	204	217	210	202
EE	7	12	19	30	31	30	43	45	50	61	78
IE	113	122	138	141	146	143	126	148	151	170	164
EL	158	162	157	139	133	118	118	111	111	116	119
ES	128	135	129	139	144	138	135	142	142	141	147
FR	170	168	171	172	178	174	162	178	172	180	177
IT	237	261	272	260	264	248	240	236	244	235	241
CY	27	27	27	30	32	43	62	65	126	143	143
LV	10	19	26	44	41	49	43	48	53	62	75
LT	12	16	25	39	54	58	65	70	76	75	83
LU	141	139	143	152	159	165	165	170	174	184	196
HU	59	53	62	77	80	80	83	93	97	100	108
MT	52	61	73	128	140	144	178	137	121	124	136
NL	114	114	130	135	153	163	169	172	175	186	201
AT	128	121	141	134	141	149	152	158	157	169	170
PL	21	26	28	37	48	59	66	77	72	76	97
PT	172	170	160	165	159	117	134	158	168	156	-
RO	-	-	-	-	-	-	-	38	51	55	60
SI	-	-	-	-	80	118	136	143	142	146	148
SK	-	-	35	35	34	37	39	44	62	76	82
FI	97	96	107	105	110	107	110	112	111	111	110
SE	138	169	168	173	175	181	182	193	201	207	209
UK	143	148	186	211	226	251	239	246	224	234	232
EU-27											
GDP-weighted average	165	167	175	180	193	188	186	192	192	193	193
base-weighted average	146	147	153	159	172	174	173	177	178	179	181
arithmetic average	106	110	113	120	126	125	130	131	135	141	146
EA-13											
GDP-weighted average	167	167	170	169	181	178	177	185	189	188	189
base-weighted average	165	163	166	165	177	175	174	182	186	185	186
arithmetic average	144	145	150	149	150	148	149	157	159	163	167
EU-25											
GDP-weighted average	165	167	175	180	193	197	195	203	202	204	205
base-weighted average	146	147	153	159	172	175	174	181	181	183	185
arithmetic average	106	110	113	120	126	129	133	138	142	148	152

Table G Real implicit tax rate on energy (energy tax revenues in relation to final energy consumption)

1995-2005, Euro per ton of oil equivalent, deflated with cumulative % change in final demand deflator from the first year in the series

	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
BE	99	97	95	94	97	91	89	93	93	102	102
BG	-	-	-	-	-	36	44	35	47	59	56
CZ	41	38	36	38	45	46	53	58	57	62	73
DK	200	210	210	239	271	276	284	291	289	283	269
DE	169	151	147	148	174	179	187	196	209	200	191
EE	7	10	14	21	22	20	27	28	30	37	45
IE	113	120	133	130	131	121	101	116	120	133	125
EL	158	151	139	117	109	90	88	81	79	80	79
ES	128	131	122	129	132	120	114	116	113	109	109
FR	170	166	167	167	174	166	152	166	159	163	158
IT	237	251	255	240	239	215	202	194	195	183	181
CY	27	27	25	28	29	38	52	55	103	113	109
LV	10	17	21	34	32	36	31	34	35	38	43
LT	12	14	20	31	44	46	52	57	63	62	64
LU	141	133	135	142	144	138	141	145	149	151	151
HU	59	44	44	49	47	42	41	46	46	46	49
MT	52	60	70	122	132	124	156	117	103	106	113
NL	114	113	126	131	146	148	150	151	152	160	170
AT	128	119	139	131	137	142	143	147	145	154	152
PL	21	22	21	25	30	35	38	43	40	40	51
PT	172	167	151	152	143	101	112	130	136	123	-
RO	-	-	-	-	-	-	-	38	62	76	88
SI	-	-	-	-	80	128	159	177	182	194	202
SK	-	-	35	36	37	44	50	58	83	106	116
FI	97	96	105	102	107	100	101	103	102	102	99
SE	138	169	166	170	171	173	169	177	183	188	186
UK	143	144	180	203	214	234	219	221	197	202	195
EU-27											
GDP-weighted average	165	164	169	172	183	174	168	172	169	168	164
base-weighted average	146	143	147	151	162	159	155	157	156	155	153
arithmetic average	106	106	106	112	115	111	114	114	118	121	122
EA-13											
GDP-weighted average	167	163	164	162	172	165	161	166	168	164	161
base-weighted average	165	160	160	158	168	161	158	163	165	162	159
arithmetic average	144	141	143	140	139	134	134	140	141	142	143
EU-25											
GDP-weighted average	165	164	169	172	183	182	176	181	178	177	173
base-weighted average	146	143	147	151	162	160	156	161	159	158	156
arithmetic average	106	106	106	112	115	114	117	120	123	125	126

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