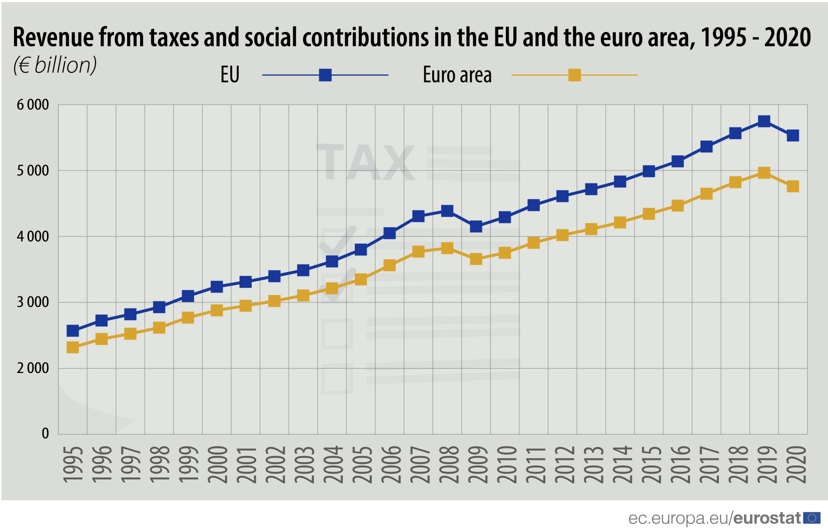
Tax revenue statistics

Statistics Explained

Data extracted on 27 October 2021.
Planned article update: end-October 2022 (full update for 2021 figures).



For recently updated ESA table 9, please see hereafter the tables on National Tax List data. Current cut-off date for National Tax List data is 27 October 2021, economic function codes added 10 December 2021.

National Tax Lists - individual taxes, updated 27 October 2021, economic function codes added 10 December 2021

This article presents recent data on tax revenue and its relationship to gross domestic product (GDP) in the European Union (EU) and the euro area (EA-19). The latest year for which detailed tax revenue statistics are available for all Member States is 2020.

General overview

As a ratio of GDP, in 2020 tax revenue (including net social contributions) accounted for 41.3 % of GDP in the European Union (EU) and 41.8 % of GDP in the euro area (EA-19). Compared with 2019, an increase in the ratio is observed for the EU as well as in the euro area. This is due to a decrease in the numerator (nominal GDP) as a result of the COVID-19 pandemic.

In absolute terms, 2020 was the first year since 2009 that the tax revenue decreased compared to the previous year in both EU and the euro area. From 2019 to 2020, EU tax revenue decreased by EUR 215 billion and euro area tax revenue decreased by EUR 206 billion. In 2020 tax revenue was highly impacted by the COVID-19 pandemic as well as the active policy measures to mitigate the effects of the pandemic. The decrease in government total revenue, was both due to automatic stabiliser effects of tax revenue (meaning that in an economic downturn, tax revenue decreases even without active policy measures) as well as due to active tax cutting measures in order to mitigate the economic downturn caused by the COVID-19 pandemic. Almost all Member States introduced measures for the deferral of tax and social contribution payments. This means that taxes were accrued as revenue but not yet paid in 2020.

As a percentage of GDP, EU and euro area tax revenue increased in 2020. This is due to a decrease in nominal GDP in 2020 as an effect of lower economic activity due to COVID-19. This is continuation of the increasing trend since 2010 with two exceptions in 2015 and 2019 when the tax-to-GDP ration decreased slightly.

In 2020, tax revenue made up 89.3 % of total general government revenue in the European Union.

In 2020 in the EU, taxes on production and imports accounted for 13.4 % of GDP and current taxes on income, wealth, etc. stood at 13.0 % of GDP.

Current taxes on income, wealth, etc. as a % of GDP decreased from 2007 to 2010, but increases were seen in the period from 2011 to 2013. While the ratio of current taxes on income, wealth, etc. to GDP remained stable between 2013 and 2015, before increasing slightly between 2016 and 2018. From 2018 to 2020 the ration remained stable again.

From 2008 to 2009, the share of (net) social contributions increased by 0.5 p.p. to 14.4 % of GDP, then decreased by 0.2 p.p. in 2010. Between 2011 and 2019 the share of (net) social contributions more or less remained stable before increasing by 0.5 p.p. in 2020 to stand at 14.6 % of GDP. Typically the continuation of payments of (net) social contributions are part of furlough schemes that were introduced by the Member States in response to the COVID-19 pandemic. This resulted in GDP declining faster than the (net) social contribution revenue.

Tax revenue-to-GDP ratio: Denmark, France and Belgium show the highest ratios

In 2020, tax revenue (including social contributions) in the EU stood at 41.3 % of GDP, and accounted for 89.3 % of total government revenue. The ratio of tax revenue to GDP in the euro area was higher than in the EU, at 41.8 %.

The ratio of 2020 tax revenue to GDP was highest in Denmark (47.6 % of GDP), France (47.5 % of GDP) and Belgium (46.2 % of GDP), followed by Sweden (43.4 % of GDP), Italy (43.0 % of GDP), Austria (42.6 % of GDP) and Finland (42.2% of GDP); the lowest shares were recorded in Ireland (20.8 % of GDP), Romania (27.2 % of GDP), Malta (30.4 % of GDP), Bulgaria (30.6 % of GDP), Lithuania (31.2 % of GDP) and Latvia (32.0 % of GDP) as well as Switzerland (27.7 % of GDP).

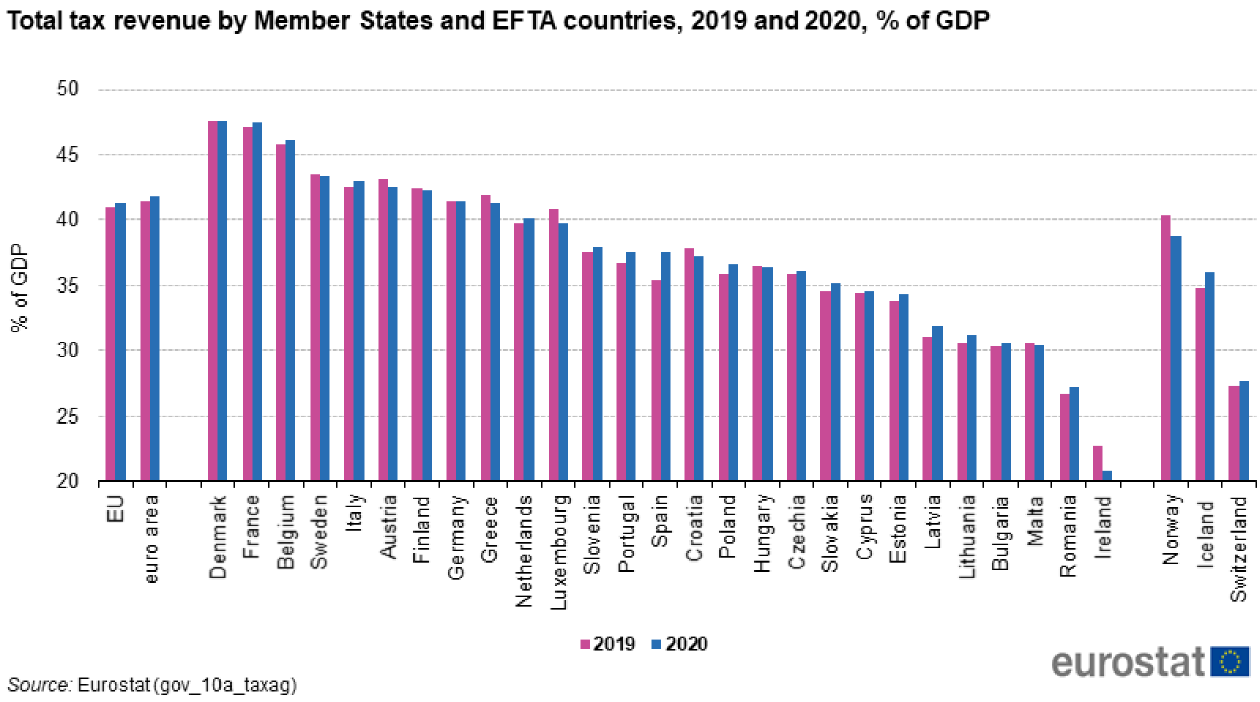


Figure 1: Total tax revenue by Member States and EFTA countries, 2019 and 2020, % of GDP Source: Eurostat (gov_10a_taxag)

In 2020, tax revenue in absolute terms decreased in most EU Member States

In absolute terms from 2019 to 2020, there were 21 Member States that experienced a decrease in tax revenue. Tax revenue increased only in Bulgaria, Denmark, Lithuania, Hungary, Poland and Romania in absolute terms. Among EU countries, the strongest decreases in absolute tax and social contribution revenue from 2019 to 2020 were observed by Greece (-11.0 %), Croatia (-9.4 %), Malta (-7.4 %), Italy (-6.7 %), Austria and Cyprus (both -5.8 %). Among EFTA countries, a strong decrease was observed for Norway (-8.1 %).

At the level of the EU, tax revenue decreased by -3.7 % from 2019 to 2020 or by around EUR 215 billion (see Tables 2 and 4). This is only the second decrease observed in the available time series from 1995, the first one having been in 2009.

Between 2020 and 2019, increases in the tax-to-GDP ratios or stable ratios were observed in eighteen Member States as well as Iceland and Switzerland. In percentage points, the highest increases from 2019 to 2020 were recorded by Spain (from 35.4% in 2019 to 37.5 % in 2020), ahead of Portugal (from 36.7 % to 37.6 %). As mentioned above, the increases in the tax-to-GDP ratios are due to decreases in nominal GDP rather than increases in tax revenue.

Decreases in the tax-to-GDP ratio were observed in nine EU Member States (Ireland, Greece, Croatia, Luxembourg, Hungary, Malta, Austria, Finland and Sweden) as well as Norway. The largest decreases in the tax-to-GDP ratio were observed in Ireland (from 22.7 % in 2019 to 20.8 % in 2020), Luxembourg (from 40.8 % to 39.8%), Greece (from 41.9 % to 41.3 %) and Austria (from 43.1 % to 42.6 %).

The effects of the economic and financial crisis on tax revenue from 2007 onwards are apparent. From its last spike in 2007 (40.1 % of GDP), the ratio of tax revenue to GDP in the EU decreased strongly to 39.1 % of GDP in 2010. The ratio for the euro area also decreased from its peak of 40.1 % in 2007 to 39.3 % of GDP in 2010. Tax revenue was decreasing more than GDP at that time. From 2011 to 2013, tax revenue in terms of GDP increased substantially, which was due to absolute tax revenue increasing along the same path as in the previous years and GDP growth being lower. This reflects pro-active tax measures taken by Member States during recent years to correct their government deficits, such as VAT rate increases and new taxes, for example bank levies and taxes on property. Euro area tax revenue as a percentage of GDP remains at a higher level than EU tax revenue. From 2014 to 2015, tax revenue in the terms of GDP slightly decreased in both EU and the euro area, before increases from 2016 to 2018. In 2019, a slight decrease is observed for both the EU and euro area (see Figure 2).

In 2020 the EU and euro area tax revenue increased as a percentage of GDP, which was due to a decrease in nominal GDP in 2020 as an effect of lower economic activity due to COVID-19 pandemic. The increase as a percentage of GDP implies a less severe fall of tax revenue compared to the fall in nominal GDP. This can be attributed to policy measures to combat the economic fallout from the COVID-19 pandemic - notably measures to safeguard employment by introducing furlough schemes or expanding existing schemes as well as wide-spread measures to support businesses affected by the pandemic. While these increased government expenditure, they also served to keep certain tax categories such as personal income taxes and social contributions relatively stable.

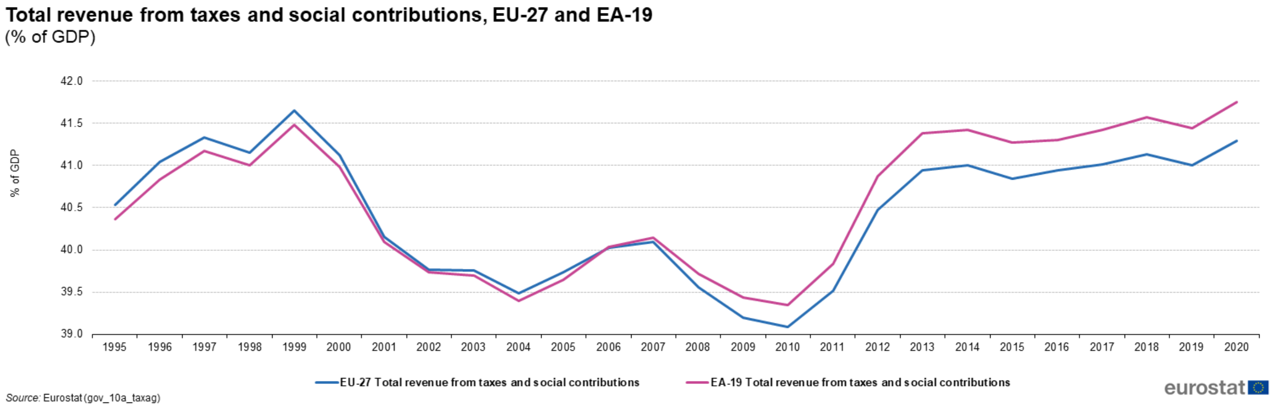


Figure 2: Total revenue from taxes and social contributions, EU-27 and EA-19,% of GDP, 1995-2020 Source: Eurostat (gov_10a_taxag)

There are many reasons why government tax revenue varies from year to year. In general, the main reasons are changes in economic activity (affecting levels of employment, sales of goods and services, etc.) and in tax legislation (affecting tax rates, the tax base, thresholds, exemptions, etc.) affecting revenue as well as changes in the level of GDP. The financial crisis from 2008 – together with measures of fiscal policy to stimulate the economy adopted in the countries – had a strong impact on the level and composition of tax revenue in 2009-2016, although the first effects had already become visible from the third quarter of 2008. It should be noted, that even when using accrual methods of recording as required by national accounts methodology, the effects of changes in legislation or economic activity tends to have a delayed impact on tax revenue. The purpose of accruing taxes and social contributions is to allocate the government revenue to the moment of the underlining economic activity instead of the moment of cash receipts. Even in absolute terms, tax revenue fell in the EU and the euro area between 2008 and 2009 - for the first time since 1995 (the period for which data are collected), before steadily rising again to surpass pre-crisis levels in 2011 in both areas. The proportional increase in tax revenue was higher than the proportional increase in GDP, which resulted in an increase in the tax-revenue-to-GDP ratio in both the EU and the euro area. This recovery in tax revenue in most EU Member States can at least partly be attributed to active revenue-raising measures in some Member States, for example increases in the VAT rate, and the introduction of new taxes, such as bank and property taxes.

In 2020 absolute tax revenue decreased for the second time since 1995 due to the economic effects of the COVID-19 pandemic. While all major tax categories show a decrease at the level of the EU, different reactions of the main tax categories can be observed.

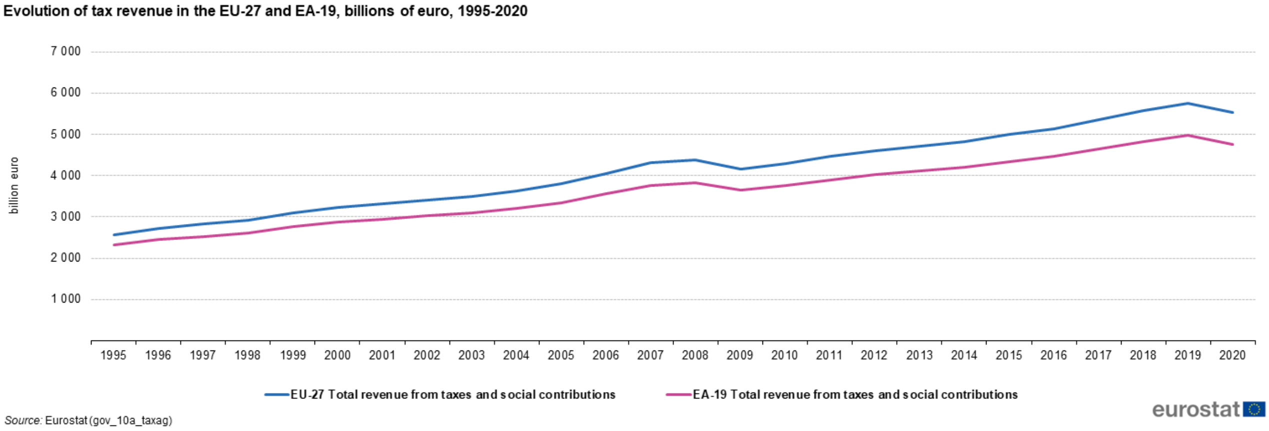


Figure 3: Evolution of tax revenue in the EU-27 and EA-19, billions of euro, 1995-2020 Source: Eurostat (gov_10a_taxag)

Net social contributions as % of GDP increased in 2020, while direct taxes decreased

Revenue from taxes and social contributions can be grouped into three main categories or types: first, indirect taxes defined as taxes linked to production and imports (such as value added taxes - VAT), second, direct taxes consisting of current taxes on income and wealth, and third, net social contributions. The difference between direct taxes and indirect taxes is that for direct taxes, the burden of paying them cannot be shifted to other parties easily. For indirect taxes, such as VAT, who ends up paying the taxes depends de facto on the price elasticities of supply and demand.

In the ESA 2010 classification, these categories correspond to several transactions. Taxes on production and imports (D.2), current taxes on income, wealth, etc. (D.5), capital taxes (D.91), net social contributions (D.61) composed of actual social contributions (D.611 + D.613) as well as the imputed social contributions . Figure 4 shows the recent historical trend of taxes on production and imports (D.2), current taxes on income, wealth, etc. (D.5), and net social contributions (D.61) for the EU relative to GDP.

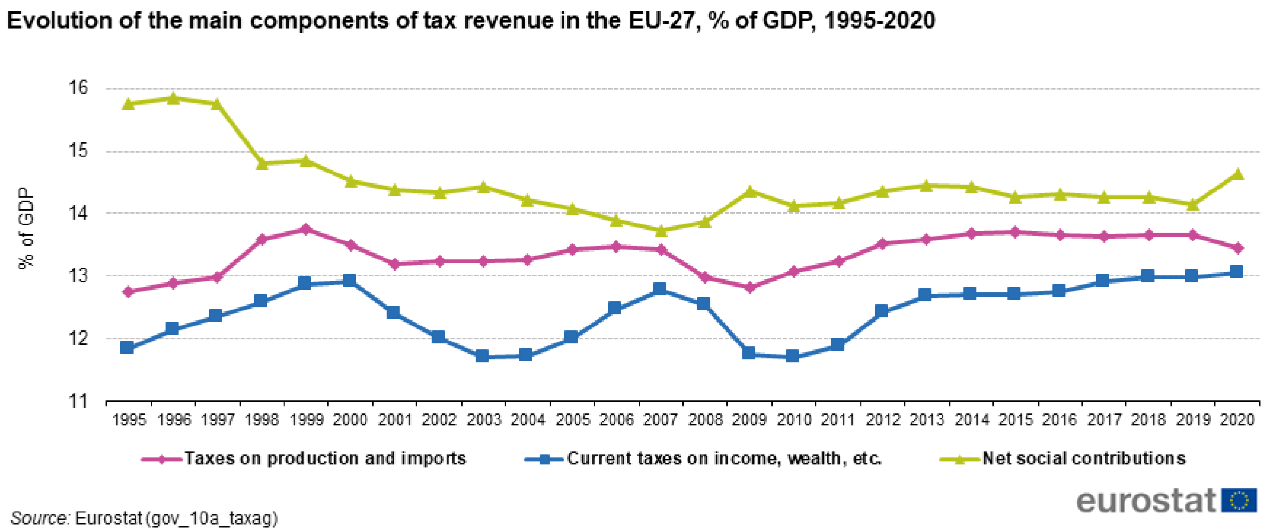


Figure 4: Evolution of the main components of tax revenue in the EU-27, % of GDP, 1995-2020 Source: Eurostat (gov_10a_taxag)

Net social contributions include actual social contributions (for paying into social security funds or other social insurance schemes) as well as imputed social contributions , imputed contributions relating to the property income of certain social insurance schemes deemed as being an additional contribution to the scheme (D.614 households' social contribution supplements). Imputed output of certain social insurance schemes (D.61sc social insurance scheme service charges) are excluded from net social contributions. In 2020, the share of net social contributions in total tax revenue increased (from 14.1 % of GDP to 14.6 % of GDP) compared to the other two components, taxes on production and imports (decreased from 13.7 % of GDP to 13.4 % of GDP), and current taxes on income, wealth, etc. (remained stable at 13.0 % of GDP) (see Figure 4).

Because of differing national tax structures, indirect taxes, direct taxes and net social contributions vary considerably in importance from country to country in terms of the tax revenue they generate.

For the EU, the share of current taxes on income, wealth, etc. has decreased from 12.8 % in 2007 to 11.7 % of GDP in 2010, but showed an increase of 1.0 p.p. of GDP in between 2010 and 2013, stagnated between 2013 and 2016, before increasing slightly to 12.9 % of GDP in 2017 and again remained stable at 13.0 % of GDP in the 2018-2020 period. The evolution of current taxes on income, wealth, etc. is primarily explained by an increase in taxes on profits of corporations as well as increased employment (personal income taxes). From 2008 to 2009 the share of direct taxes decreased more than GDP and the fall in direct taxes was more pronounced than the fall in indirect taxes. Direct taxes have also taken longer to recover. The main components of direct taxes are taxes on the income of individuals and corporations. In the crisis, taxes on the income or profits of corporations experienced a decline in 2008 and further decreased in 2009. Despite their lower relative weight in the tax burden, the decrease in 2009 was stronger than the decrease in taxes on individual or household income (which are affected by unemployment). This reflects the higher sensitivity of corporate profits to the economic climate and highlights the role of corporate income taxes as automatic stabilisers. The longer lag in recovery could also be partly due to taxation policies in many Member States allowing losses to be carried forward and offset against profits.

In 2020, in spite of the COVID-19 pandemic, the ratio of current taxes on income, wealth, etc. to GDP remained stable. This is likely to be due to the extensive measures in the Member States to safeguard employment (furlough schemes). As a result, household income taxes did not decline as much as during the financial crisis, and likewise, social contribution revenue remained stable as a percentage of GDP.

Taxes on production and imports have increased their share of total taxation from 2010 to 2020. This is at least partly due to increases in the VAT rates in many countries and the introduction of new taxes. Indirect taxes are expected to have a shorter lag in reaction to the renewed growth in output as there is no carrying forward possibilities as with some taxes on corporate profits. Between 2014 and 2019, taxes on production and imports grew in line with nominal GDP, meaning that as a ratio to GDP they remained stable at 13.7 %, except for year 2017 when taxes on production and imports stood at 13.6 %. In 2020 the ratio decreased to 13.4 % of GDP as tax revenue - specifically from taxes on products such as VAT - declined faster than GDP. Due to the lockdown there was a shift in consumption patterns, for example away from dining in a restaurant towards home cooking, the latter typically having a lower VAT rate on the basic ingredients.

Differences in the structure of tax revenue across the EU

Taxes on production and imports (D.2) are divided into taxes on products (D.21), which are payable per unit of some good or service produced or transacted, and other taxes on production (D.29). Taxes on products are further split into value added type taxes (VAT; D.211), taxes and duties on imports excluding VAT (D.212) and taxes on products except VAT and import taxes (D.214). The most important type of taxes on production and imports is VAT. In 2020 in the EU, revenue from taxes on products accounted for about 80.9 % and VAT for around 51.7 % of the total taxes on production and imports.

In 2020, the highest ratios of taxes on production and imports relative to GDP were recorded in Sweden (21.8 %), Croatia (18.8 %) and Hungary (18.3 %), in line with the relatively high overall level of taxation in Sweden. The lowest ratios of these indirect taxes were recorded for Ireland (6.6 %), Romania and Germany (both 10.5 %), Malta (10.9 %), Luxembourg (11.2 %), Spain (11.5 %), Czechia (11.6 %), Lithuania (11.8 %) as well as Switzerland (5.5 %), with Ireland and Switzerland having a low overall level of taxation (see Table 5).

Current taxes on income, wealth, etc. (D.5) include taxes on income (D.51) and other current taxes (D.59). Taxes on income cover both taxes on individual or household income and the income or profits of corporations, and include taxes on holding gains. At the level of the EU in 2020, current taxes on income, wealth, etc. as a ratio to GDP amounted to 13.0 %, while taxes on individual or household income made up the largest share of this (9.9 % of GDP).

By far the highest importance of current taxes on income, wealth, etc. is noted for Denmark, which raised the equivalent of 30.9 % of GDP from these taxes in 2020. The comparatively high ratio for Denmark is due to most social benefits being financed via taxes on income and, consequently, the figures for net social contributions are very low relative to other countries. The next-highest figures are recorded by Sweden, Finland, Luxembourg and Belgium, which raise 18.2 %, 16.0 %, 15.9 % and 15.8 % of GDP respectively from current taxes on income, wealth, etc. At the other end of the scale in 2020, Romania (4.7 % of GDP), Bulgaria (5.9 % of GDP) and Croatia (6.5 % of GDP) had relatively small revenue from these taxes and also show a generally low tax-to-GDP ratio.

Actual social contributions (D.611 and D.613, representing respectively employers' and households' actual social contributions) are the main component of net social contributions. This source of government revenue covers the compulsory and voluntary contributions payable to government by employees, employers and self- and non-employed persons. It includes any amounts payable by government as an employer. In 2020, actual social contributions accounted for the highest ratios in GDP terms in Slovenia (16.9 %), Germany (16.8 %), Czechia (15.9 %) and for the lowest ratios in Denmark (0.7 %) and Sweden (3.2 %) as well as Iceland (3.0 %). In Denmark, social transfers are mainly funded through tax revenue.

In National Accounts, imputed social contributions (D.612) represent the counterpart of unfunded social benefits provided by government as an employer. In 2020, in terms of GDP, they accounted for 2.5 % in both Belgium and Greece, 2.3 % in Portugal and 1.9 % in France. In eleven EU and EFTA countries the ratio was 0.1 % of GDP or less in 2020.

More detailed breakdowns of D.2, D.5 and actual social contributions (D.611 and D.613) by country for 2020 are shown in tables 5, 6 and 7 (Excel file).

Besides the main tax revenue categories, Figure 5 also shows two minor components that are included in the definition of tax revenue: capital taxes (D.91) and capital transfers from general government to relevant sectors, representing taxes and social contributions assessed but unlikely to be collected (D.995).

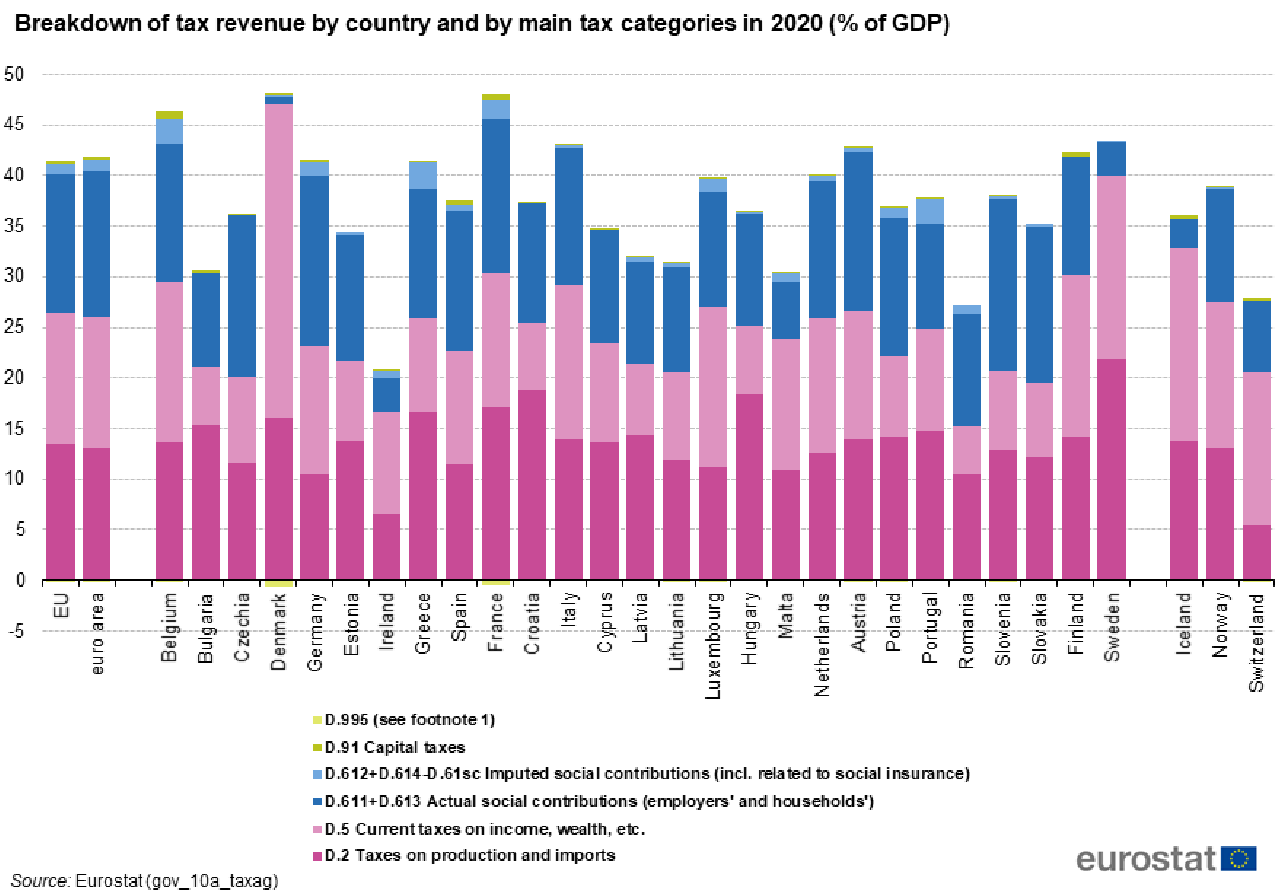


Figure 5: Breakdown of tax revenue by country and by main tax categories in 2020 (percentage of GDP) Source: Eurostat (gov_10a_taxag)

Capital taxes (D.91) are taxes levied at irregular and infrequent intervals on the net worth or value of assets owned, or transferred in the form of legacies or gifts. These taxes accounted for 0.3 % of GDP in the EU in 2020. They range from 0.7 % of GDP in Belgium and France, 0.4 % of GDP in Spain, to being non-existent in Estonia, Cyprus, Portugal, Romania, Slovakia and Sweden.

For the countries that (partially) use the assessment method of accrual recording (see methodological notes), a capital transfer can be recorded from general government to other sectors of the economy. This represents taxes and social contributions assessed but unlikely to be collected (D.995), which have to be deducted from tax revenue in order to produce consistent data with countries that use the time-adjusted cash method or that combine a method based on assessments and declarations with coefficients. In 2020, for the EU, this adjustment amounted to 0.1 % of GDP, with the highest ratios being registered for Denmark (0.6 %) and for France (0.5 %). High amounts recorded in this category cannot be interpreted as a country having a less efficient tax collection system, since countries adopting the different method will not have any amounts recorded in this category.

Taxes and social contributions by subsector

Taxes and social contributions imposed at state and local government level made up 18.3 % of total tax and social contribution revenue in 2020 in the EU.

At the level of the EU in 2020, tax revenue (incl. social contributions) of central government made up 44.9 % of total tax and social contribution revenue, while state government (existing only in Belgium, Germany, Spain and Austria as well as Switzerland among EFTA countries) recorded a share of 8.1 % of total tax revenue, local governments recorded 10.2 % of the total and social security funds recorded 36.2 % of the total (see Figure 6). The remainder (0.5 % of the total) was recorded by the EU institutions - these are mainly agricultural levies and import duties; which are the first and second own resources of the EU as well as levies imposed in the context of the Single Resolution Mechanism.

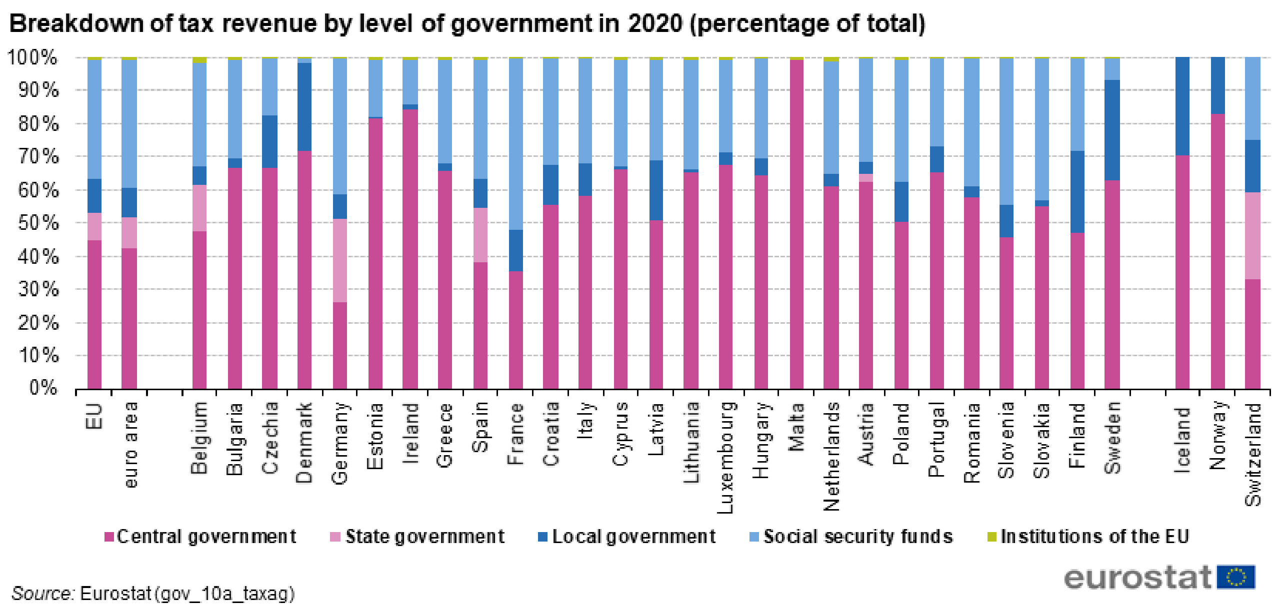


Figure 6: Breakdown of tax revenue by level of government in 2020 (percentage of total) Source: Eurostat (gov_10a_taxag)

Malta and Norway do not report a distinct social security funds subsector. In those countries reporting a distinct social security funds subsector, the vast majority of revenue is made up of social contributions.

The social security funds subsector was relatively important in terms of tax revenue in France (51.6 % of the total), followed by Slovenia (44.0 %), Slovakia (42.6 %), Germany (40.7 %), Romania (38.7 %) and Poland (37.0 %). On the other end of the scale, Denmark reported the lowest share (1.3 % of the total) commensurate with the low importance of social contributions (see above), with the social security fund's subsector in Sweden also only receiving 6.4 % of revenue from taxes and social contributions.

In Sweden (30.6 % of the total), Iceland (29.8 %), Denmark (26.6 %) and Finland (24.6 %), the local government subsector recorded over a fifth of total tax revenue in 2020. On the other hand, in Malta, all general government tax revenue is recorded by central government and the local government's share made up less than 5 % of total tax revenue in Bulgaria, Estonia, Ireland, Greece, Cyprus, Lithuania, Luxembourg, the Netherlands, Austria, Romania and Slovakia.

In federal countries reporting a state government, the importance of state government tax revenue in 2020 ranged from 25.8 % recorded by cantons in Switzerland, 24.8 % recorded by Länder in Germany, 16.3 % by the Spanish Autonomous Communities, 14.2 % by the regions of Belgium to 2.3 % recorded by Länder in Austria.

The lowest share of central government tax and social contribution revenue was recorded by Germany (26.3 %), Switzerland (33.3 %), France (35.6 %), Spain (38.4 %), Slovenia (45.7 %), Finland and Belgium (both 47.4 %).

Tax revenue is recorded in the government subsector having the power to impose a tax and to set and vary the rate of the tax. Block transfers of tax revenue from one subsector to another frequently take place and are commonly enshrined in legislation. These are recorded as 'other current transfers' and may form an important part of revenue of the receiving subsector. Thus the distribution of tax revenue across subsectors is not on its own an indication of the importance of a subsector in terms of function and share of expenditure.

Source data for tables and graphs

- Tax revenue statistics - tables for Statistics Explained

Data sources

Reporting of data to Eurostat

Data are collected by Eurostat on the basis of the European system of national and regional accounts (ESA 2010) transmission programme: table 9, 'Detailed tax and social contributions receipts by type and receiving subsector'. The legal requirement for transmission of data by EU Member States is 9 months after the end of the calendar year. The data in this publication corresponds to transmissions for the end-September 2020 deadline and updates during October.

In all cases, the data are consistent with the ESA table 2 'main aggregates of general government' data released on 21 October 2021. The GDP used corresponds to the GDP delivered in the context of EDP notifications coincident with the transmissions of ESA table 2 and 9.

Data were extracted on 27 October 2021.

This data is published in the Eurostat online database Eurobase. In addition, Eurostat publishes revenue and economic function data for individual taxes (the National Tax Lists or NTL) delivered by Member States as well as Iceland, Norway and Switzerland alongside the aggregated tax revenue data under the ESA 2010 transmission programme.

Definition of government

The data relate to the general government sector of the economy, as defined in ESA 2010, comprising the subsectors central government, state government (where applicable), local government, and social security funds (where applicable). Data for taxes collected on behalf of the EU institutions is also included in the analysis.

Thus revenue data for taxes and social contributions represent all tax and social contributions revenues collected at the EU level.

Definition of tax revenue

The definition used in this article is 'total taxes and social contributions payable to general government, including voluntary contributions'. This corresponds to 'Indicator 4', the broadest of four indicators defined by the Eurostat

National Accounts Working Group in June 2001. This indicator covers fully the series reported under table 9 of the ESA 2010 transmission programme. In particular it encompasses the wide diversity of social security systems in the EU.

The four indicators are defined as follows (the codes in brackets refer to ESA 2010 codes):

- 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 (D.611c+D.613c) payable to the social security funds (S.1314)

= **Indicator 1** (*total taxes and compulsory social security contributions*);

- + compulsory actual social contributions (D.611c+D.613c) payable to central government (S.1311), state government (S.1312), and local government (S.1313) subsectors as employers

= **Indicator 2** (*total taxes and compulsory actual social contributions payable to general government, including those for government as an employer*);

- + voluntary actual social contributions payable to the general government sector

= **Indicator 3** (*total taxes and compulsory social contributions payable to general government, including those for government as an employer*);

- + imputed social contributions (D.612) payable to general government as an employer
    - + households' social contribution supplements (D.614)
    - - social insurance scheme service charges (D.61sc)

= **Indicator 4** (*total taxes and social contributions payable to general government, including voluntary contributions").*

It has been found that, when comparing the four indicators, the trend in tax revenue is very similar. In terms of level of tax revenue, Indicator 4 is roughly one percentage point of GDP higher than the Indicator 2 measure, although this difference varies across countries.

Time of recording

According to ESA 2010, taxes and social contributions should be recorded on an accrual basis. ESA 2010 details the rules to be followed on the time of recording and the amounts to be recorded. Two methods can be used:

- '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. This adjustment may be based on the average time difference between the activity and cash receipt;
- 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 2010 code D.995) to the relevant sectors.

ESA 2010 classifications and codes

- 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.61: NET SOCIAL CONTRIBUTIONS
- D.611: Employers' social contributions
- D.612: Imputed social contributions
- D.613: Households' social contributions
- D.614: Households' social contribution supplements
- D.61sc Social insurance scheme service charges
- D.995: Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected;

TOTAL (D.2_D.5_D.91_D.61_M_D.995): total receipts from taxes and social contributions (including imputed social contributions) after deduction of amounts assessed but unlikely to be collected;

Total general government revenue (TR) includes total taxes and social contributions as well as market output (P.11) , output for final use (P.12), payments for other non-market output (P.131) , other subsidies on production, receivable (D.39rec) , property income, receivable (D.4rec), other current transfers, receivable (D.7rec) and capital transfers, receivable (D.9rec);

GDP at current prices (nominal GDP) is used throughout. For EU Member States, the GDP transmitted in the context of the September 2021 EDP notification is used.

Symbols :

":" not available "p.p." percentage points

Context

As a ratio of GDP, in 2020 tax revenue (including net social contributions) accounted for 41.3 % of GDP in the European Union (EU) and 41.8 % of GDP in the euro area (EA-19). Compared with 2019, an increase in the ratio is observed for the EU and the euro area, caused by a drop in the numerator (nominal GDP). In absolute terms, tax revenue decreased in 2020 in the EU and the euro area.

In 2020, tax revenue made up 89.3 % of total general government revenue in the European Union.

Other articles

- Government finance statistics
- Government finance statistics - quarterly data
- Government expenditure by function – COFOG
- Structure of government debt

Tables

- Government statistics (t_gov) , see:

Annual government finance statistics (t_gov_a)

Total general government revenue (tec00021)

Total general government expenditure (tec00023)

Taxes on production and imports (tec00020)

Current taxes on income, wealth, etc. (tec00018)

Net social contributions (tec00019)

Database

- Government statistics (gov) , see:

Annual government finance statistics (gov_10a)

Main national accounts tax aggregates (gov_10a_taxag)

Dedicated section

- Government finance statistics

Publications

- **National Tax Lists - Excel publications**

National Tax Lists - individual taxes, updated 27 October 2021, economic function codes added 10 December 2021

Methodology

- Government revenue, expenditure and main aggregates (ESMS metadata file — gov_10a_main_esms)
- Main national accounts tax aggregates (ESMS metadata file — gov_10a_taxag_esms)

External links

- European Commission - DG Taxation and Customs Union:

- Database of main taxes in Europe
    - Website dedicated to the Taxation trends report, including the full methodological annex to the Taxation trends report and the National Tax Lists for the 2021 edition of the Taxation trends report (based on data delivered in 2020).