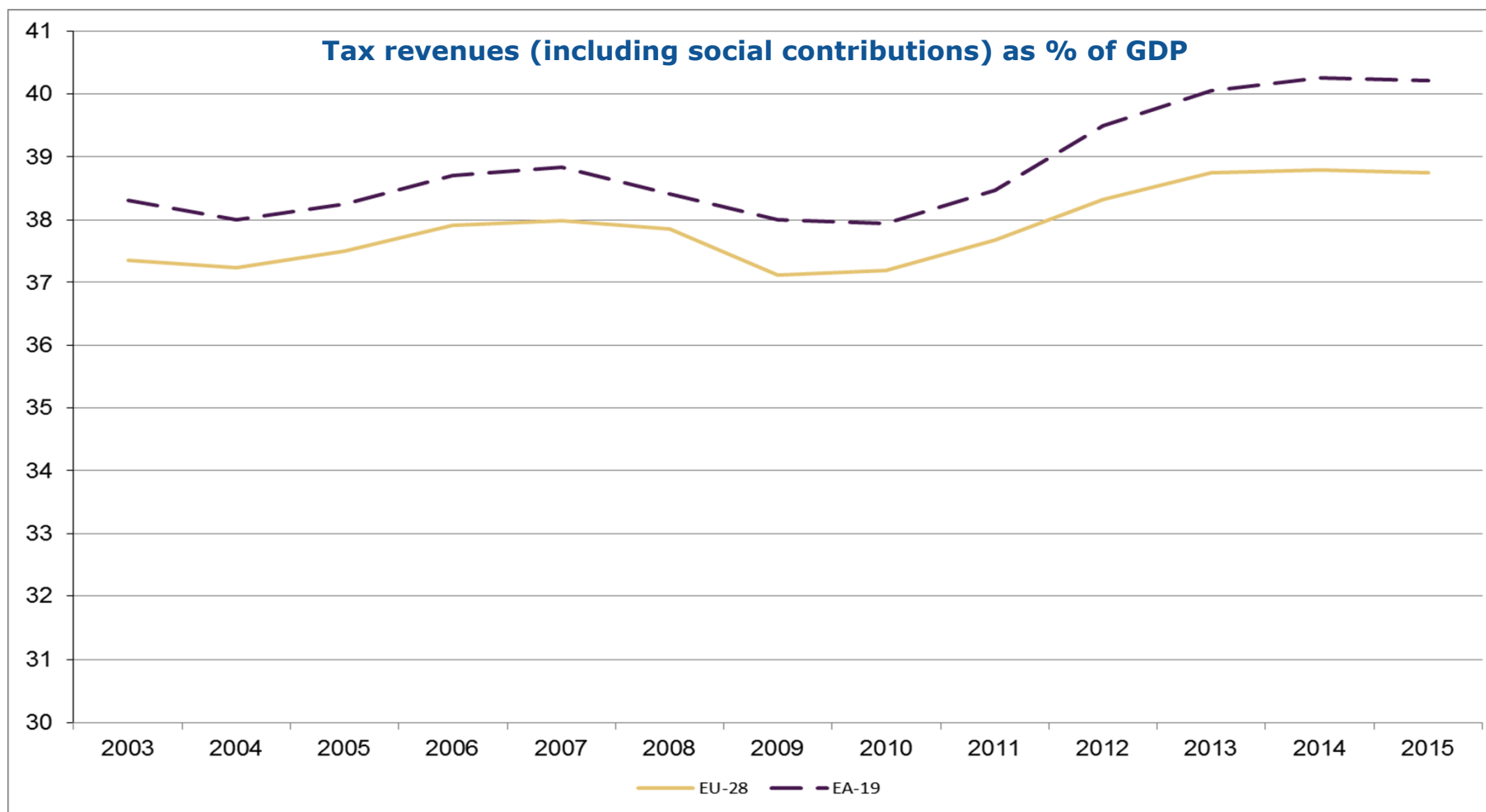




Taxation Trends Report

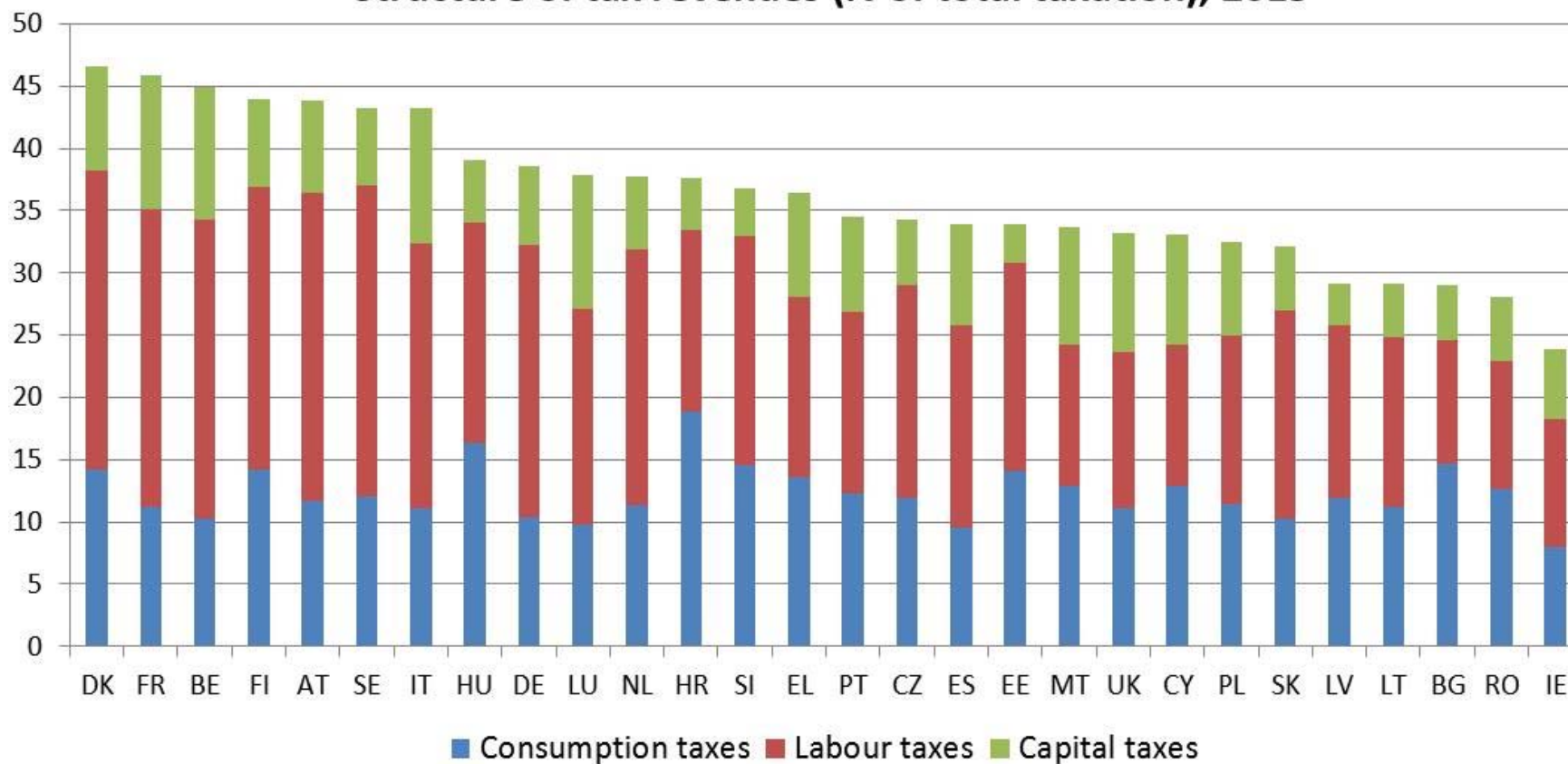
2017 Edition

Overall EU tax revenues levelled off ...



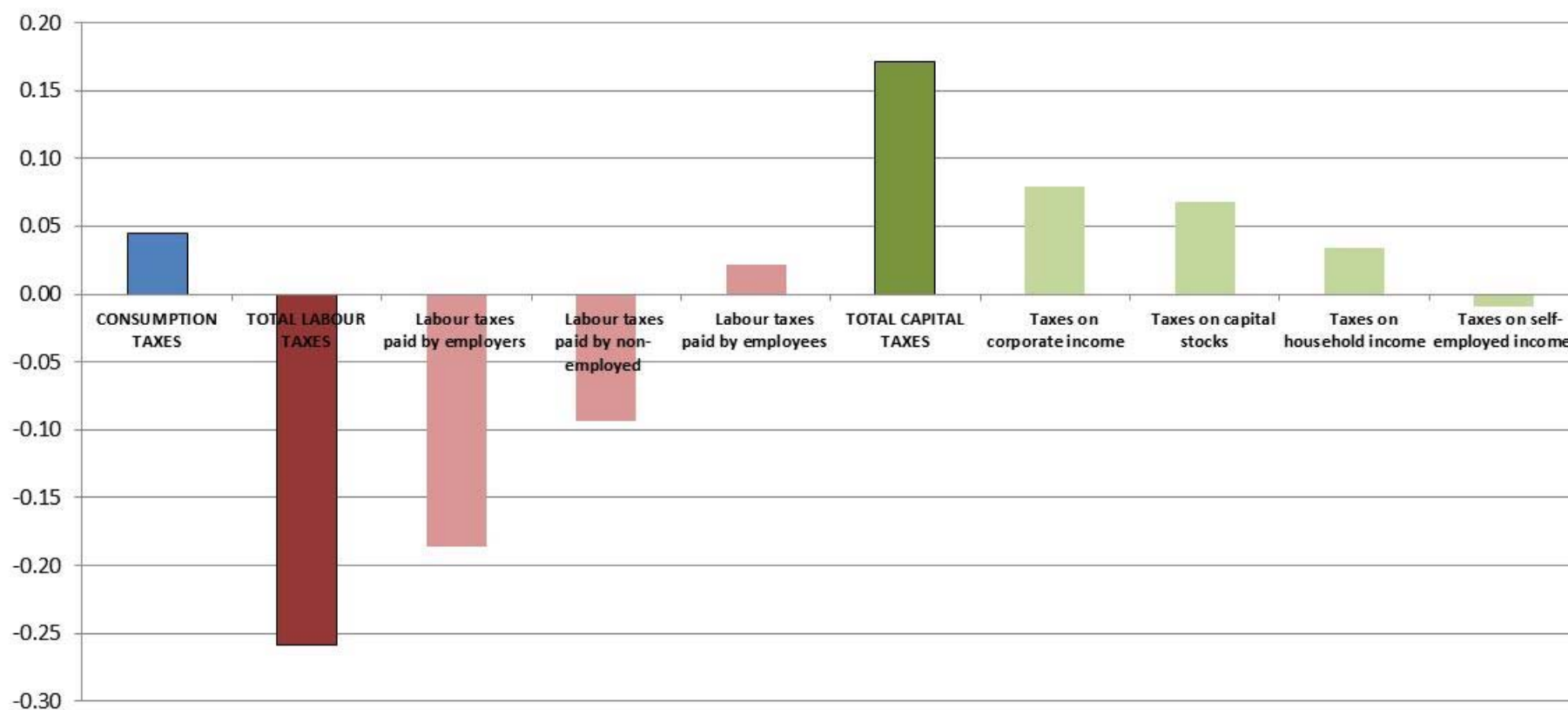
Composition of taxes varies a lot

Structure of tax revenues (% of total taxation), 2015



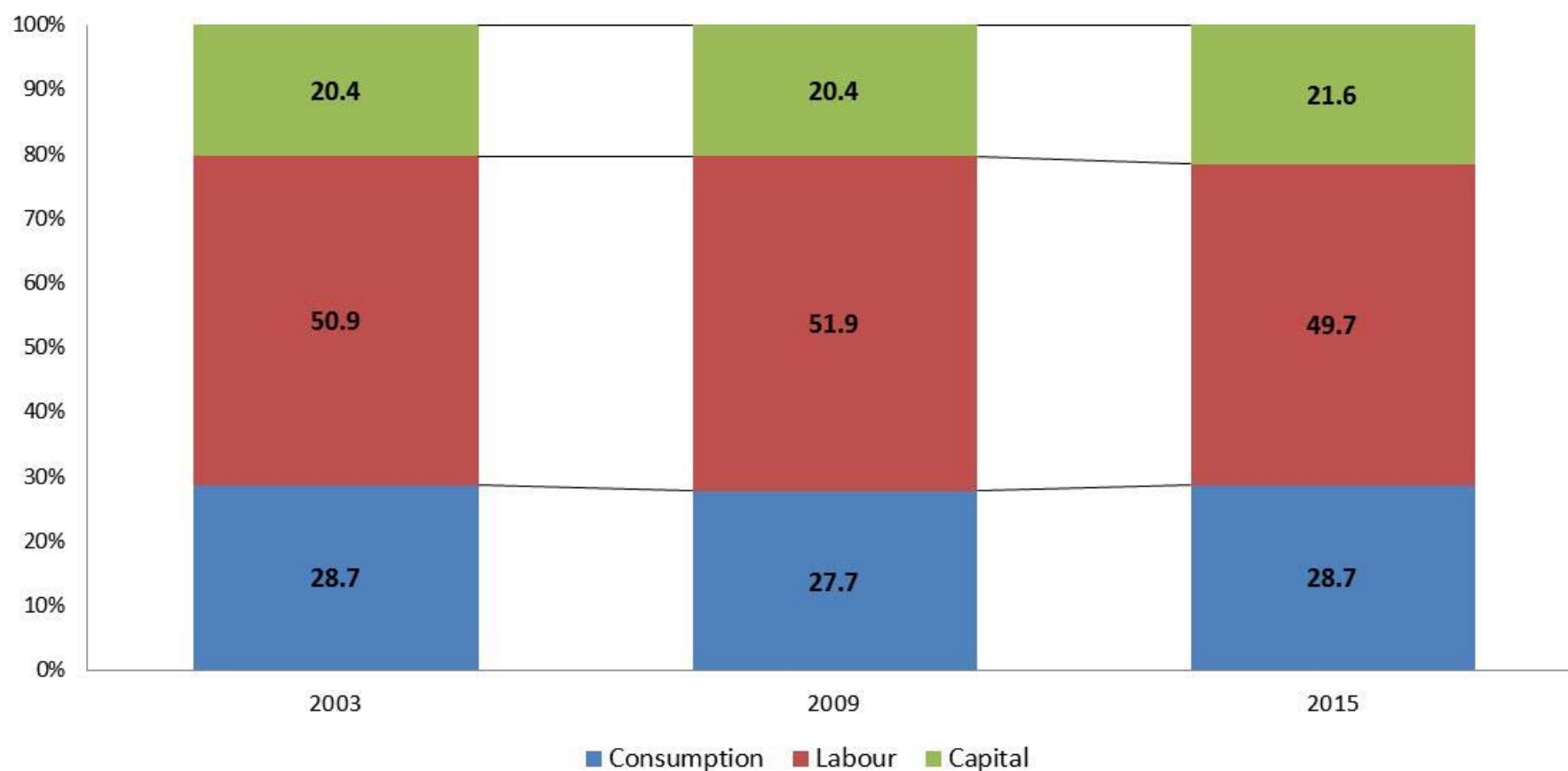
Rise in capital and consumption taxes, fall in labour taxes

EU-28 changes in tax revenues as % of GDP, 2014-2015
(percentage points)



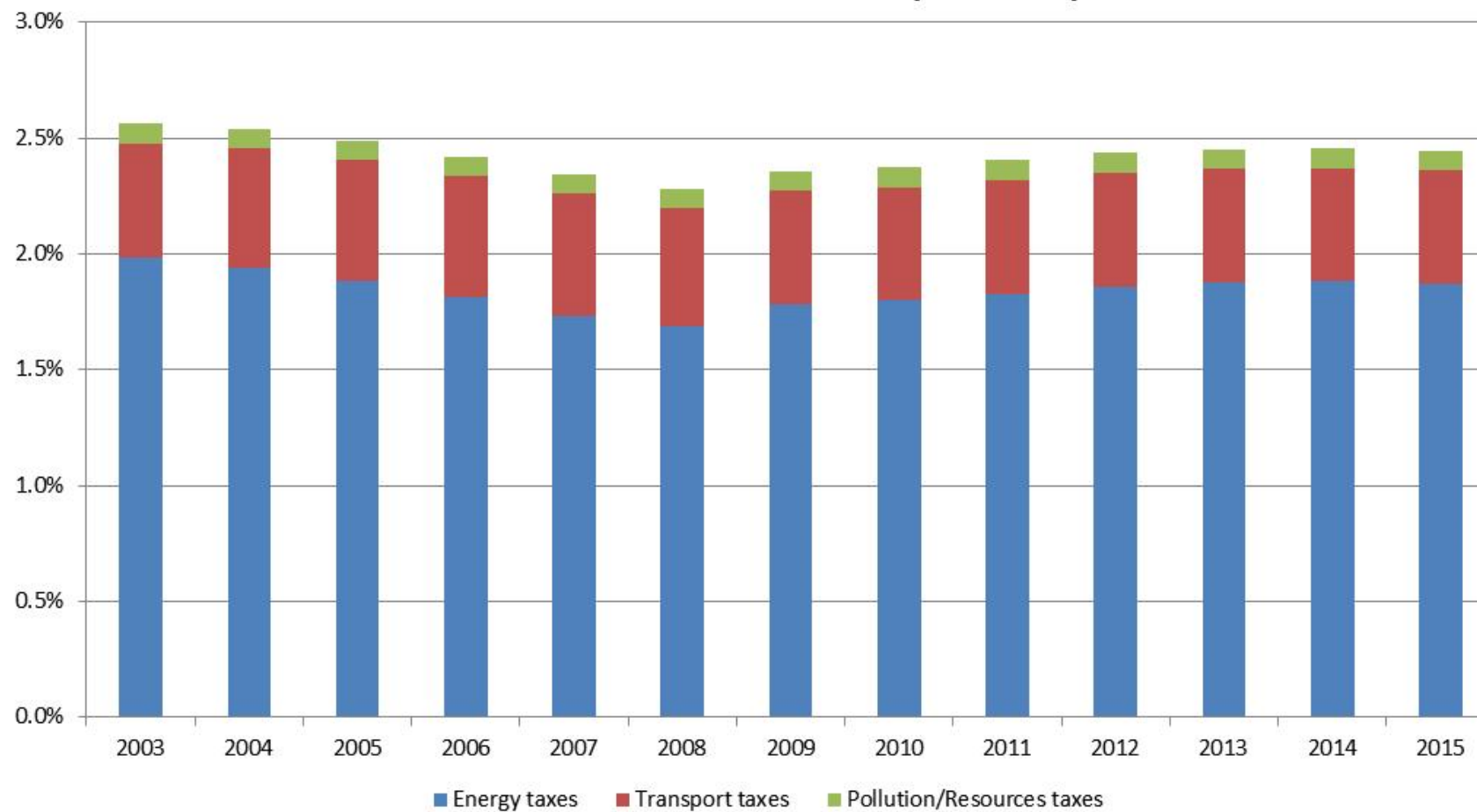
Share of consumption and capital taxes grew from 2009 – 2015

EU-28 tax revenues as % of total taxation

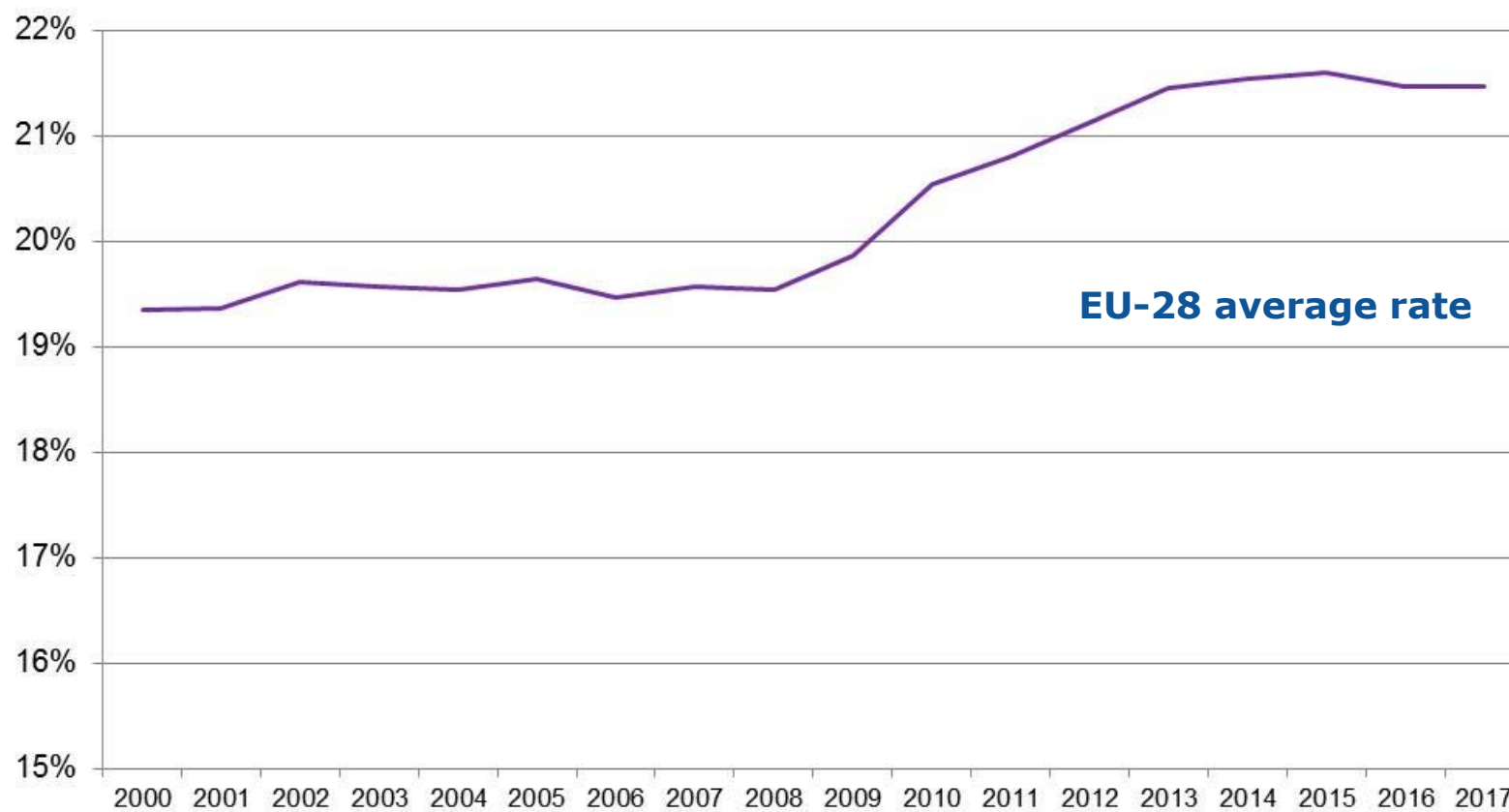


Environmental taxes: little movement in revenues since 2012

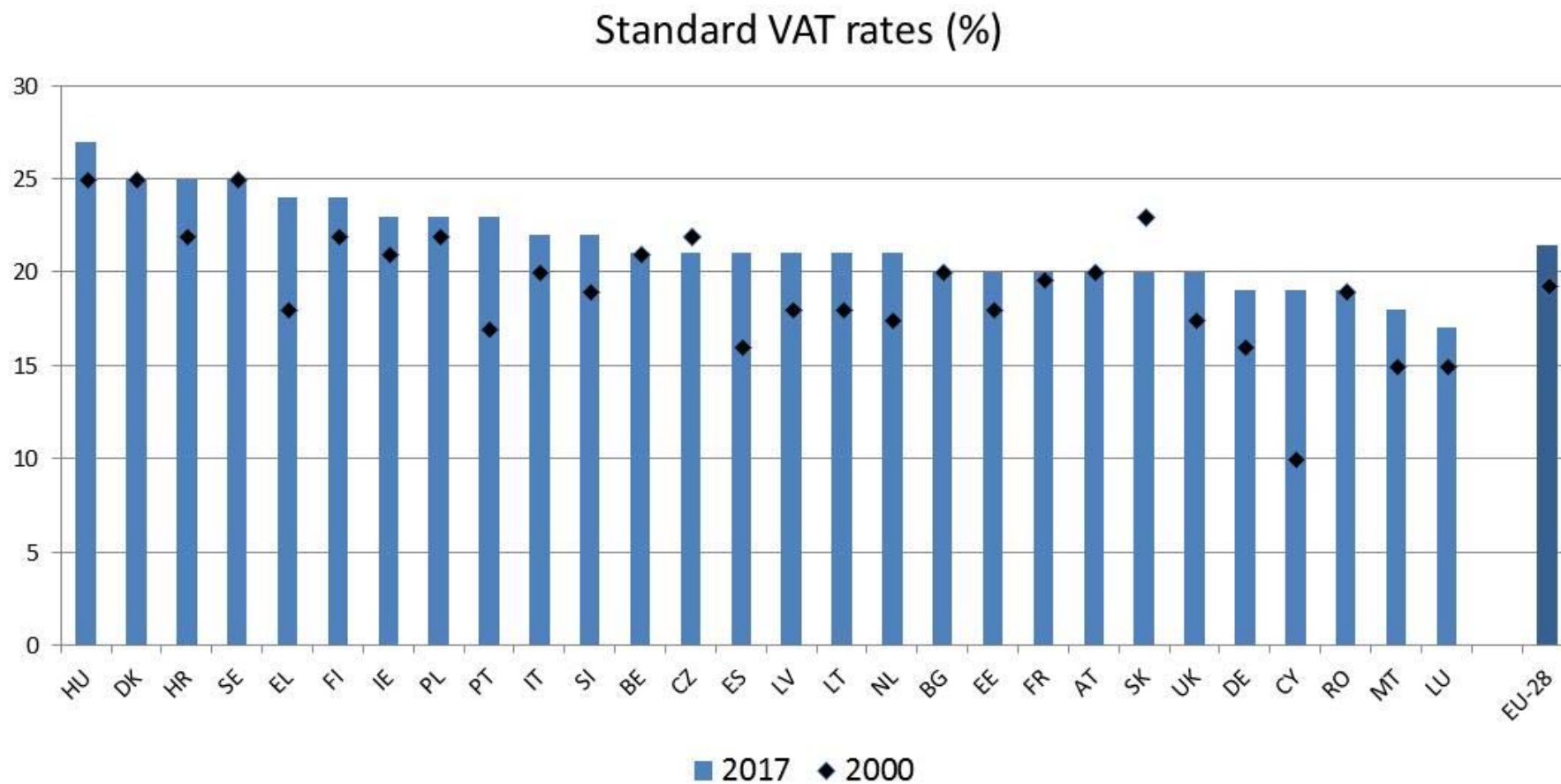
EU-28 environmental tax revenues (% of GDP)



Stability of average VAT standard rate in 2017

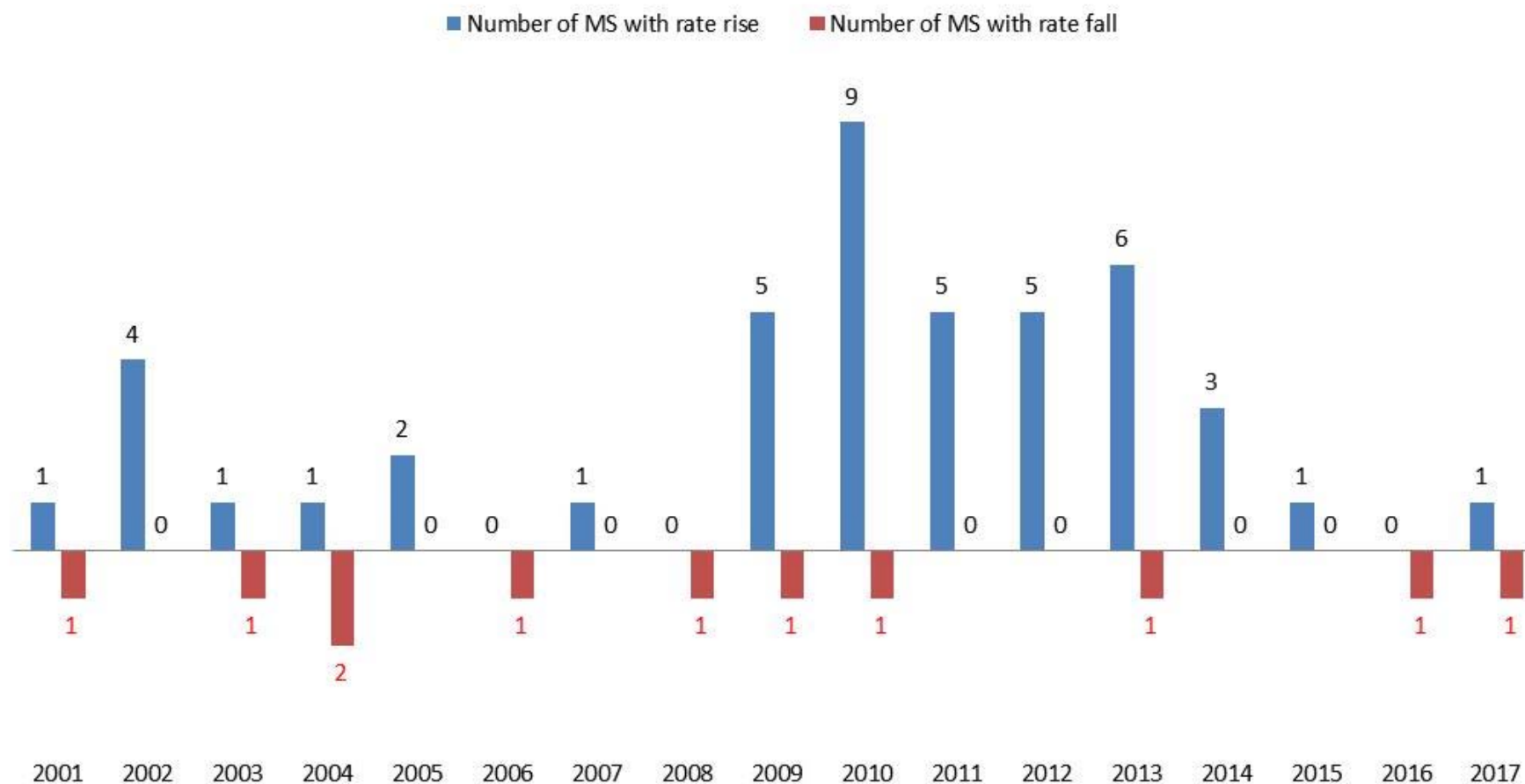


... but most Member States have increased VAT rates since 2000

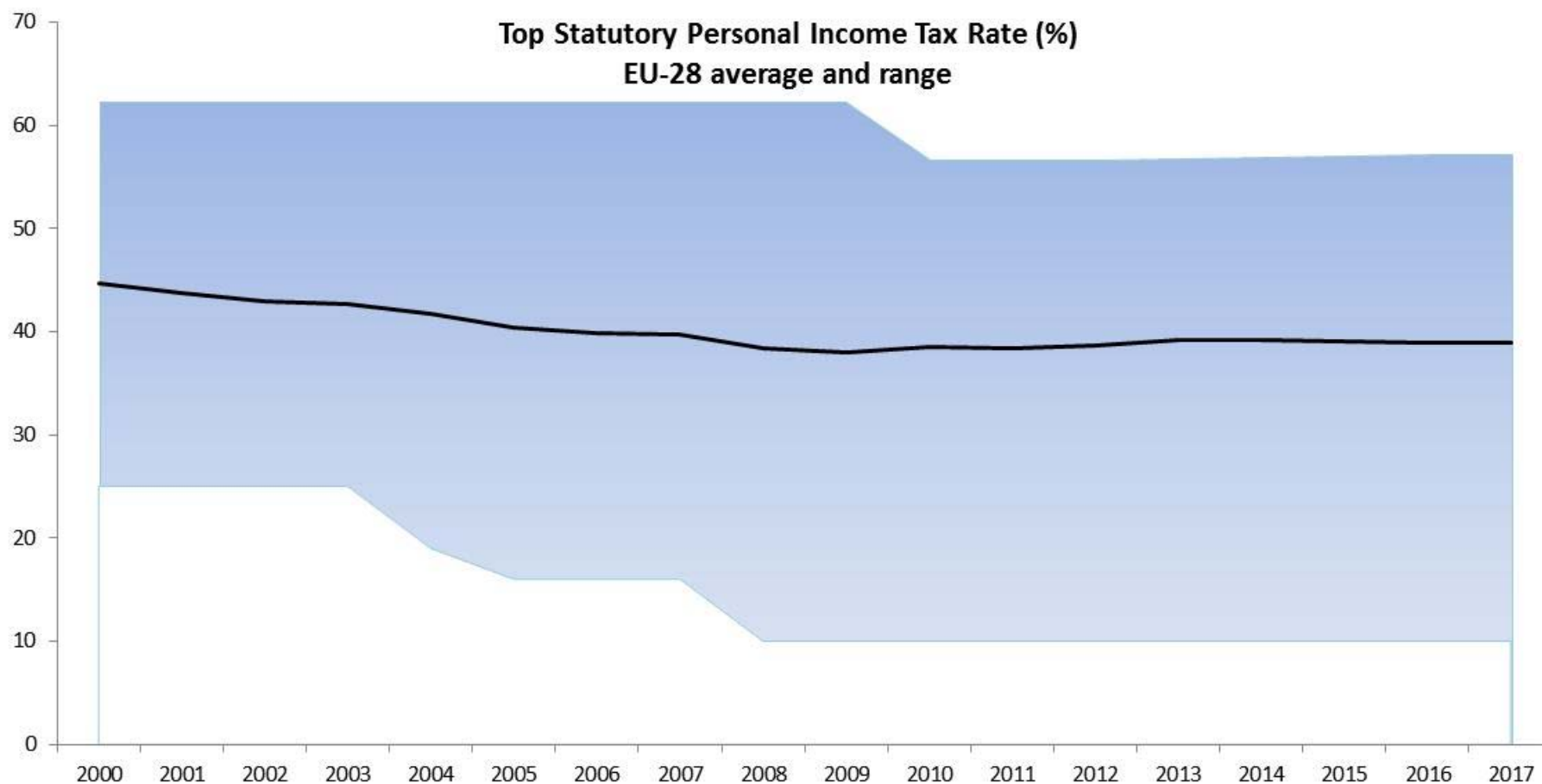


Few changes in VAT rates since 2015

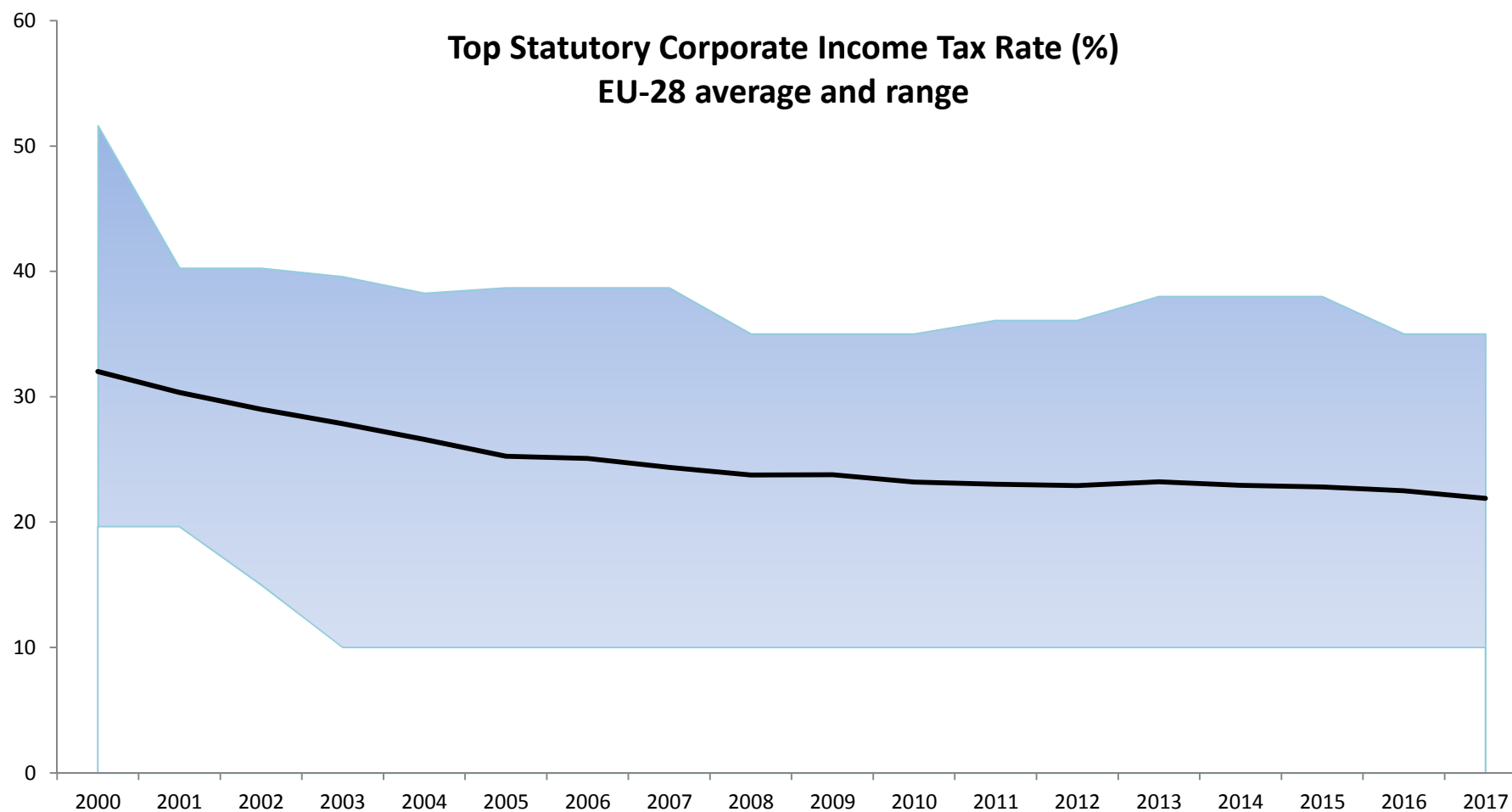
Year-to-year changes in standard VAT rates



Top PIT rate stable in 2017

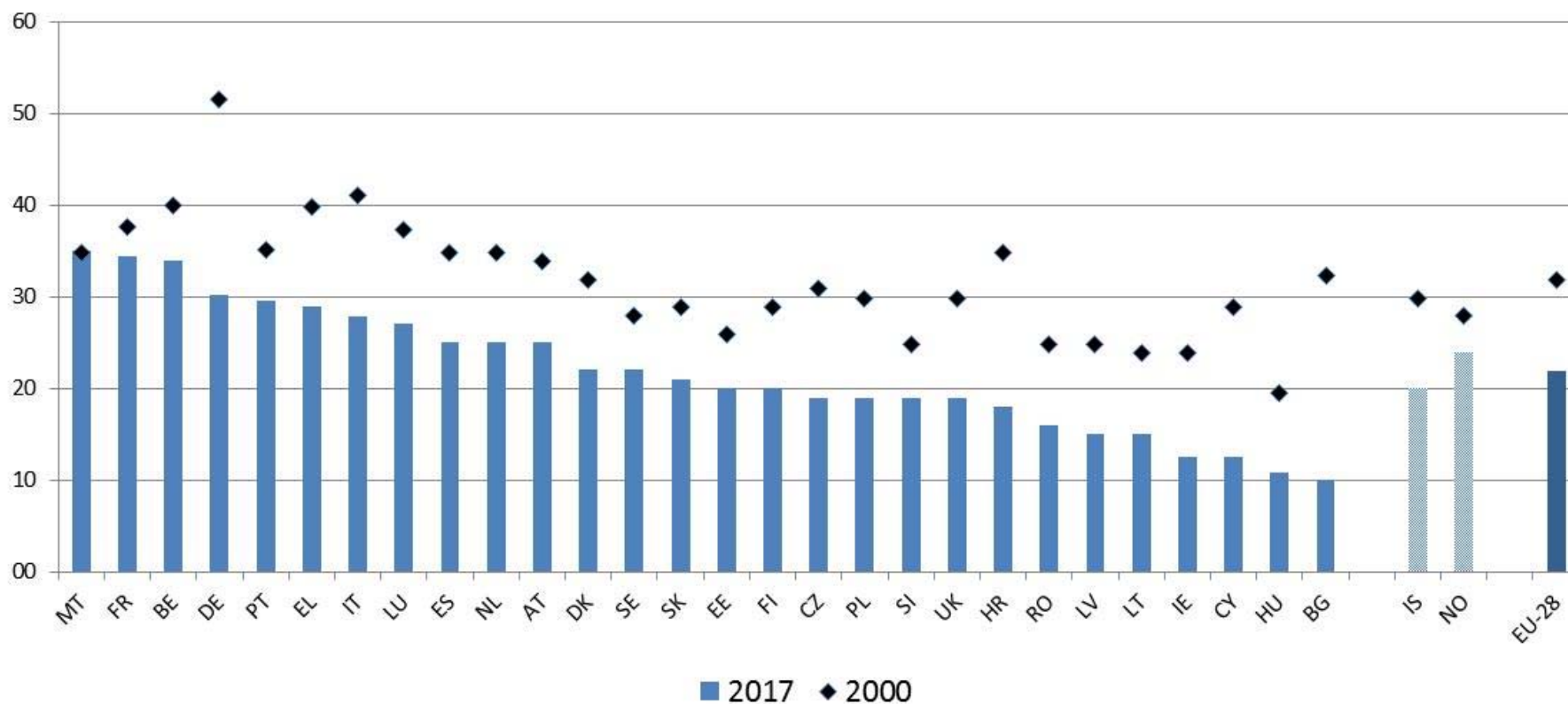


Top corporate income tax rates continue to edge downwards ...



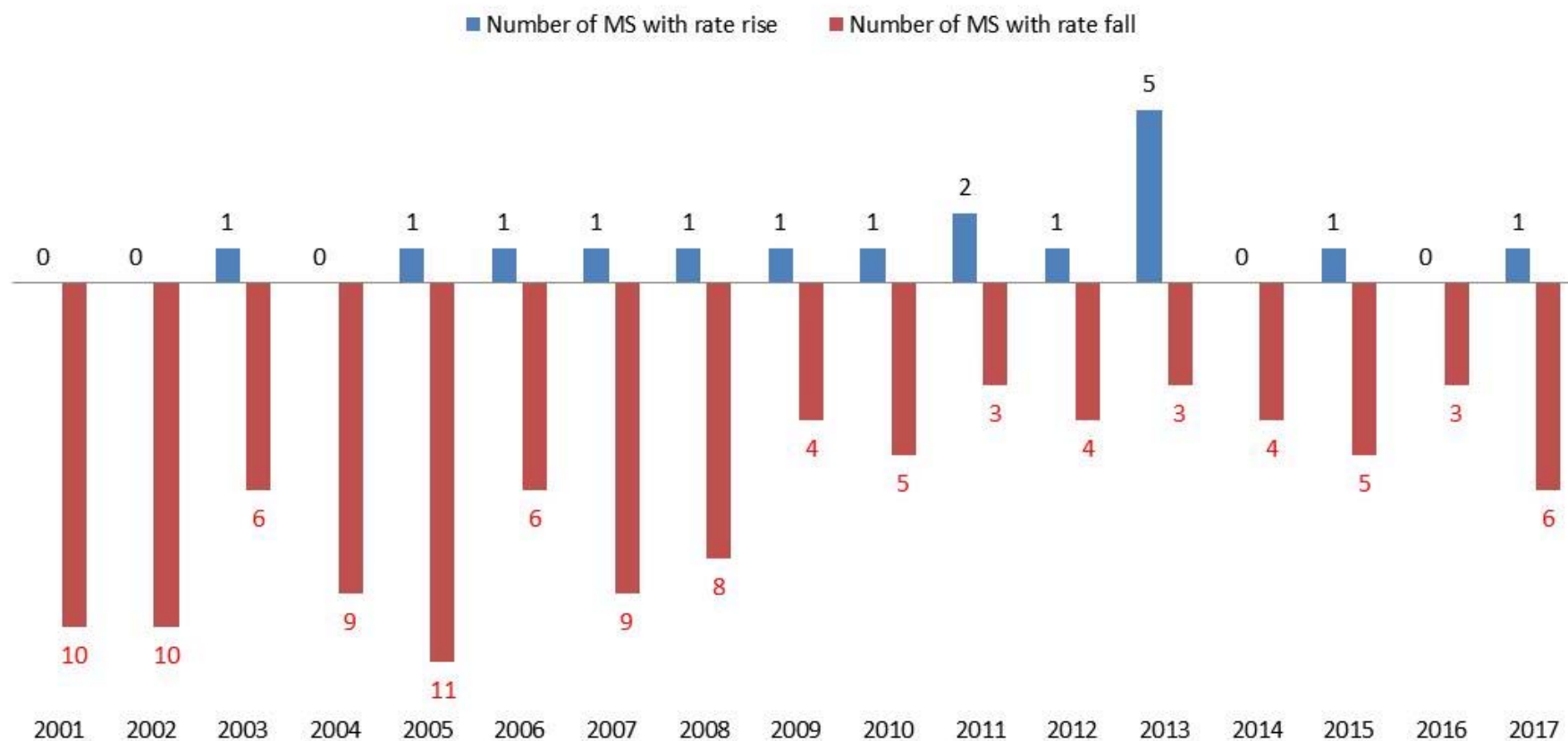
... but since 2000 almost all Member States have significantly lowered top corporate rates ...

Top statutory corporate income tax rates



... although the frequency of CIT rate changes is less than it was pre-crisis

Year-to-year changes in top CIT rates





Main messages

Revenues

- *EU tax revenues continued to grow in most Member States*
- *From 2009 to 2015 the share of consumption and capital taxes in total taxation increased*
- *Environmental tax revenues have moved rather little since 2012*

Rates

- *VAT rates remained stable in 2017, but rate changes are far fewer since 2015*
- *Average top personal income tax rates also stable in 2017*
- *Average top corporate rates continued to edge downwards in 2017, but rates have dropped much more slowly since the crisis*

