

## Estonia

Table EE.1: Tax Revenue

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
<b>A. Structure by type of tax</b>															
<b>as % of GDP</b>															
<b>Indirect taxes</b>	13.5	13.4	12.2	14.6	13.8	13.5	13.8	13.4	13.8	14.3	14.8	14.3	13.9	17	3.6
VAT	9.0	8.7	7.7	8.6	8.5	8.1	8.4	8.2	8.5	9.0	9.1	9.0	9.0	8	2.3
Taxes and duties on imports excluding VAT	3.6	3.7	3.4	5.1	4.4	4.4	4.6	4.4	4.4	4.4	4.8	4.3	4.1	1	1.1
Taxes on products, except VAT and import duties	0.2	0.2	0.2	0.1	0.2	0.3	0.2	0.2	0.2	0.1	0.2	0.1	0.1	28	0.0
Other taxes on production	0.8	0.8	0.8	0.8	0.7	0.7	0.7	0.7	0.8	0.7	0.8	0.7	0.8	22	0.2
<b>Direct taxes</b>	7.0	7.3	7.7	7.4	6.5	6.2	6.6	7.1	7.3	7.7	7.5	7.2	7.4	22	1.9
Personal income taxes	5.5	5.7	6.1	5.5	5.2	5.0	5.2	5.4	5.6	5.7	5.8	5.7	5.4	18	1.4
Corporate income taxes	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	23	0.5
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28	0.0
<b>Social contributions</b>	10.0	10.3	11.4	12.8	12.6	11.5	11.1	10.9	10.8	11.1	11.3	11.2	11.4	17	3.0
Employers'	9.7	10.0	11.0	12.1	11.7	10.6	10.2	10.2	10.2	10.5	10.7	10.6	10.9	2	2.8
Households'	0.3	0.3	0.3	0.7	0.9	0.9	0.9	0.7	0.7	0.6	0.6	0.6	0.6	26	0.1
Less: capital transfers <sup>(1)</sup>	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>Total</b>	30.5	31.0	31.2	34.8	32.9	31.2	31.5	31.5	31.9	33.1	33.6	32.6	32.8	22	8.5
<b>B. Structure by level of government</b>															
<b>as % of total taxation</b>															
<b>Central government</b>	84.0	83.8	82.0	81.5	80.3	80.4	80.8	81.7	81.9	82.4	82.3	82.0	82.1	4	7.0
<b>State government <sup>(2)</sup></b>	:	:	:	:	:	:	:	:	:	:	:	:	:		
<b>Local government</b>	1.0	0.9	1.2	1.2	1.4	1.5	1.3	1.1	1.1	1.0	1.0	0.9	0.8	27	0.1
<b>Social security funds</b>	14.4	14.6	16.2	16.9	17.8	17.6	17.4	16.7	16.6	16.1	16.2	16.5	16.5	22	1.4
<b>EU institutions</b>	0.6	0.7	0.6	0.4	0.5	0.6	0.5	0.5	0.5	0.5	0.5	0.6	0.6	10	0.0
<b>C. Structure by economic function</b>															
<b>as % of GDP</b>															
<b>Consumption</b>	12.8	12.7	11.5	14.0	13.1	12.9	13.2	12.8	13.2	13.7	14.3	13.7	13.4	10	3.5
<b>Labour</b>	15.0	15.5	17.0	18.1	17.6	16.2	16.0	16.1	16.2	16.5	16.8	16.5	16.6	16	4.3
of which on income from employment	14.7	15.2	16.6	17.4	17.0	15.7	15.5	15.6	15.7	16.0	16.3	16.0	16.0	13	4.2
Paid by employers	9.7	10.0	11.0	12.1	11.7	10.6	10.2	10.2	10.2	10.5	10.7	10.6	10.9	3	2.8
Paid by employees	5.0	5.3	5.6	5.3	5.3	5.1	5.3	5.4	5.5	5.5	5.6	5.4	5.2	27	1.3
Paid by non-employed	0.3	0.3	0.4	0.6	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.6	19	0.1
<b>Capital</b>	2.6	2.7	2.7	2.7	2.3	2.1	2.3	2.6	2.5	2.9	2.5	2.3	2.8	28	0.7
Income of corporations	1.5	1.6	1.6	1.8	1.3	1.2	1.4	1.7	1.7	2.0	1.7	1.5	2.0	24	0.5
Income of households	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	25	0.0
Income of self-employed	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
Stock of capital	0.7	0.7	0.7	0.6	0.7	0.6	0.7	0.6	0.6	0.6	0.6	0.5	0.5	28	0.1

Table EE.1: Tax Revenue (continued)

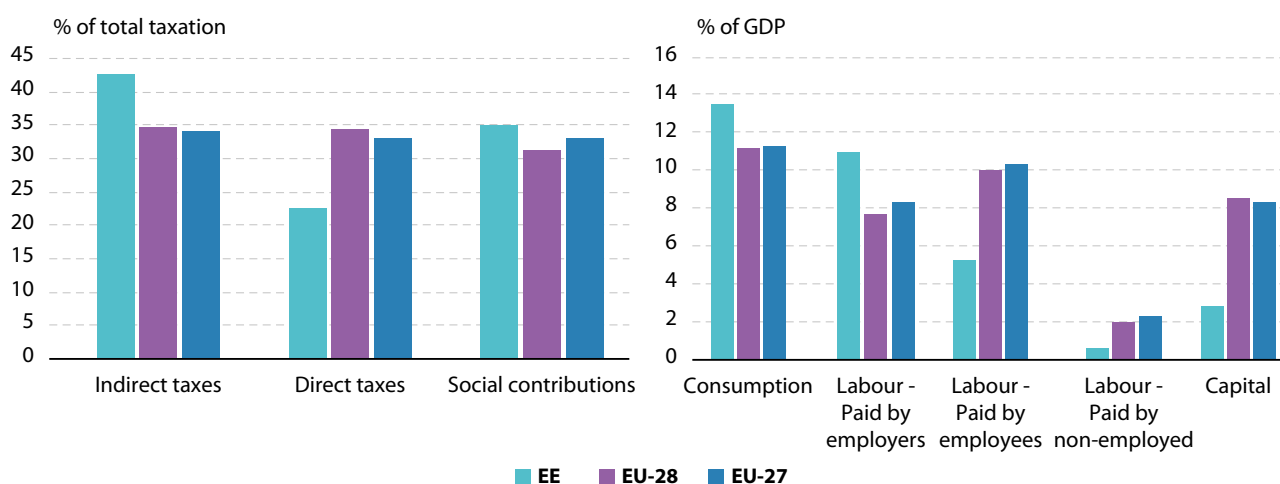
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
<b>D. Environmental taxes</b>	<b>as % of GDP</b>														
<b>Environmental taxes</b>	2.2	2.2	2.3	2.9	2.9	2.7	2.7	2.5	2.6	2.7	3.0	2.9	2.7	11	0.7
Energy	1.8	1.8	1.9	2.5	2.5	2.4	2.4	2.2	2.3	2.4	2.6	2.5	2.4	7	0.6
of which transport fuel taxes	1.7	1.7	1.6	2.2	2.1	2.0	2.0	1.9	1.9	2.0	2.3	2.2	2.0	3	
Transport	0.1	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	28	0.0
Pollution and resources	0.32	0.33	0.33	0.38	0.30	0.29	0.26	0.28	0.29	0.29	0.30	0.29	0.28	2	0.1
<b>E. Property taxes</b>	<b>as % of GDP</b>														
<b>Taxes on property</b>	0.4	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	28	0.1
Recurrent taxes on immovable property	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.2	0.2	24	0.1
Other taxes on property	0.1	0.2	0.1	0.0	0.0	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.0
<b>F. Implicit tax rates</b>	<b>%</b>														
<b>Consumption</b>	20.1	20.9	18.3	21.7	20.7	21.2	21.4	20.5	21.3	21.9	22.8	22.6	22.5	4	
<b>Labour</b>	33.7	33.9	33.5	34.7	36.3	35.1	34.7	34.5	34.2	33.6	33.8	33.5	33.1	17	
<b>G. Payable tax credits</b>	<b>as % of GDP</b>														
<b>Total payable tax credits</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Tax expenditure component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Transfer component	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
<b>Total tax revenue adjusted for payable tax credits</b>	<b>30.5</b>	<b>31.0</b>	<b>31.2</b>	<b>34.8</b>	<b>32.9</b>	<b>31.2</b>	<b>31.5</b>	<b>31.5</b>	<b>31.9</b>	<b>33.1</b>	<b>33.6</b>	<b>32.6</b>	<b>32.8</b>		<b>8.5</b>

(<sup>1</sup>) Representing taxes assessed but unlikely to be collected.

(<sup>2</sup>) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure EE.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Note: EU-27 represents EU Member States without UK

Table EE.2: Latest tax reforms

Description of measure	Change	Date
<b>Personal income tax: Earned income</b>		
Increase of supplementary basic allowance from third child from EUR 1 848 to EUR 3 048 per year	Base decrease	Announcement: 11-12-2019 Legislation: 23-12-2019 In force from: 01-01-2020
<b>Corporate income tax</b>		
As of 1 January 2019 new anti-tax avoidance provisions were introduced (taken over from the ATAD Directive). There is a new general anti-avoidance provision, CFC rule and CIT is levied on the exceeding borrowing costs which exceed EUR 3 000 000, 30% of the taxpayer's EBITDA and the losses of the taxpayer. As of 1 January 2020, exit tax and rules on hybrid mismatches will be introduced.	Base increase	Legislation: 12-12-2018 In force from: 01-01-2019
<b>Environmentally-related taxes</b>		
Natural gas excise rate increase by 25% from 1.1.2019	Rate increase	Legislation: 24-12-2016 In force from: 01-01-2019
Lower electricity excise duty rate for intensive consumers	Rate decrease	Announcement: 06-06-2018 Legislation: 19-06-2018 In force from: 01-01-2019
Lower gas excise duty rate for intensive consumers	Rate decrease	Announcement: 21-11-2018 Legislation: 30-11-2018 In force from: 01-01-2019
<b>Health-related taxes</b>		
Increase in tobacco excise rate by 10% from 1.1.2019	Rate increase	Legislation: 30-06-2015 In force from: 01-01-2019
Increase in tobacco excise rate by 5% from 1.1.2020	Rate increase	Announcement: 11-12-2019 Legislation: 19-12-2019 In force from: 01-01-2020
Increase in tobacco excise rate by 5% from 1.1.2021	Rate increase	Announcement: 11-12-2019 Legislation: 19-12-2019 In force from: 01-01-2021
Increase in tobacco excise rate by 5% from 1.1.2022	Rate increase	Announcement: 11-12-2019 Legislation: 19-12-2019 In force from: 01-01-2022
Increase in tobacco excise rate by 5% from 1.1.2023	Rate increase	Announcement: 11-12-2019 Legislation: 19-12-2019 In force from: 01-01-2023
20% decrease of alcohol excise duty rate of beer, fermented beverages with less than 6% alcohol and other alcohol.	Rate decrease	Announcement: 13-06-2019 Legislation: 18-06-2019 In force from: 01-07-2019