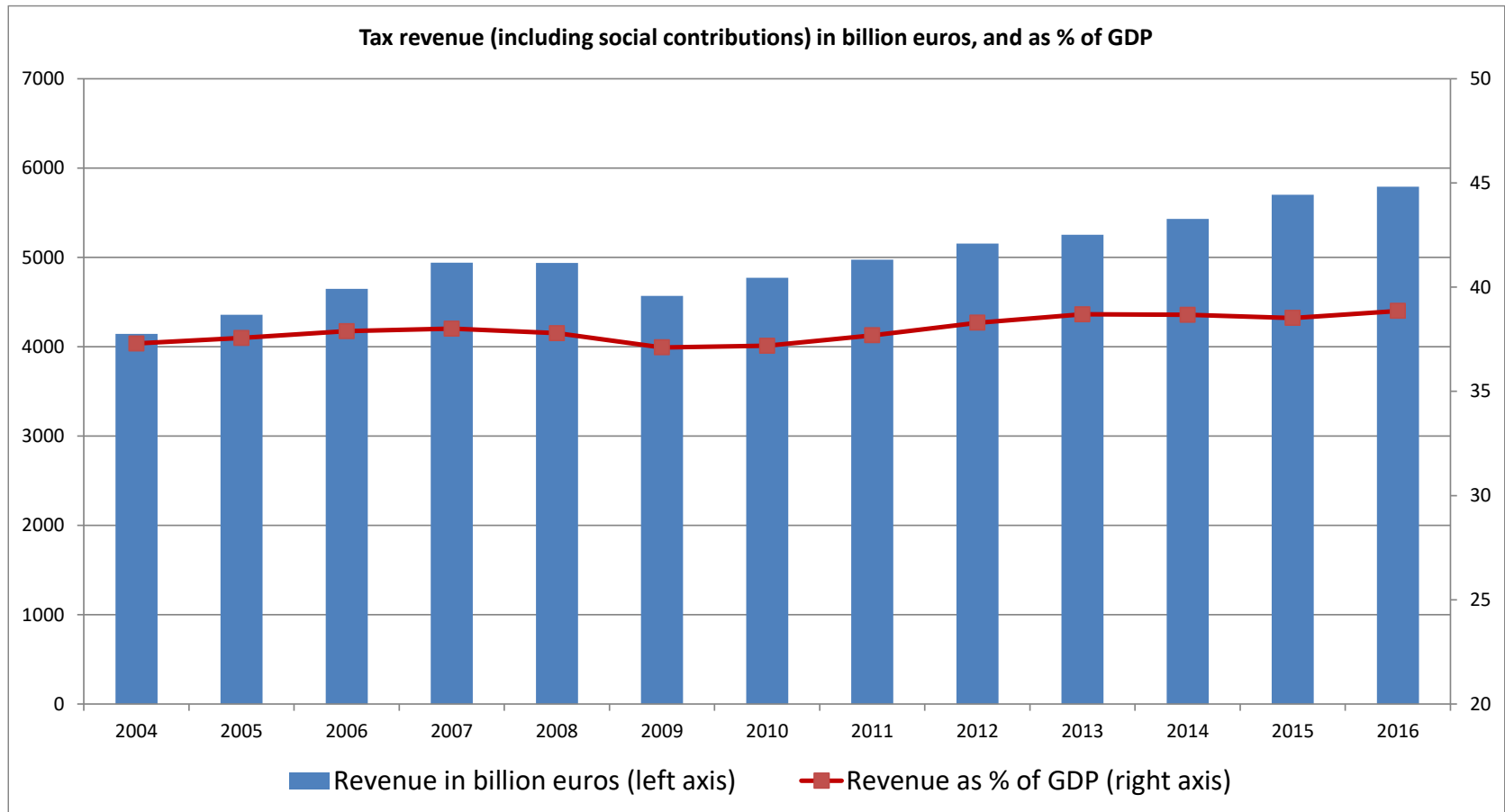




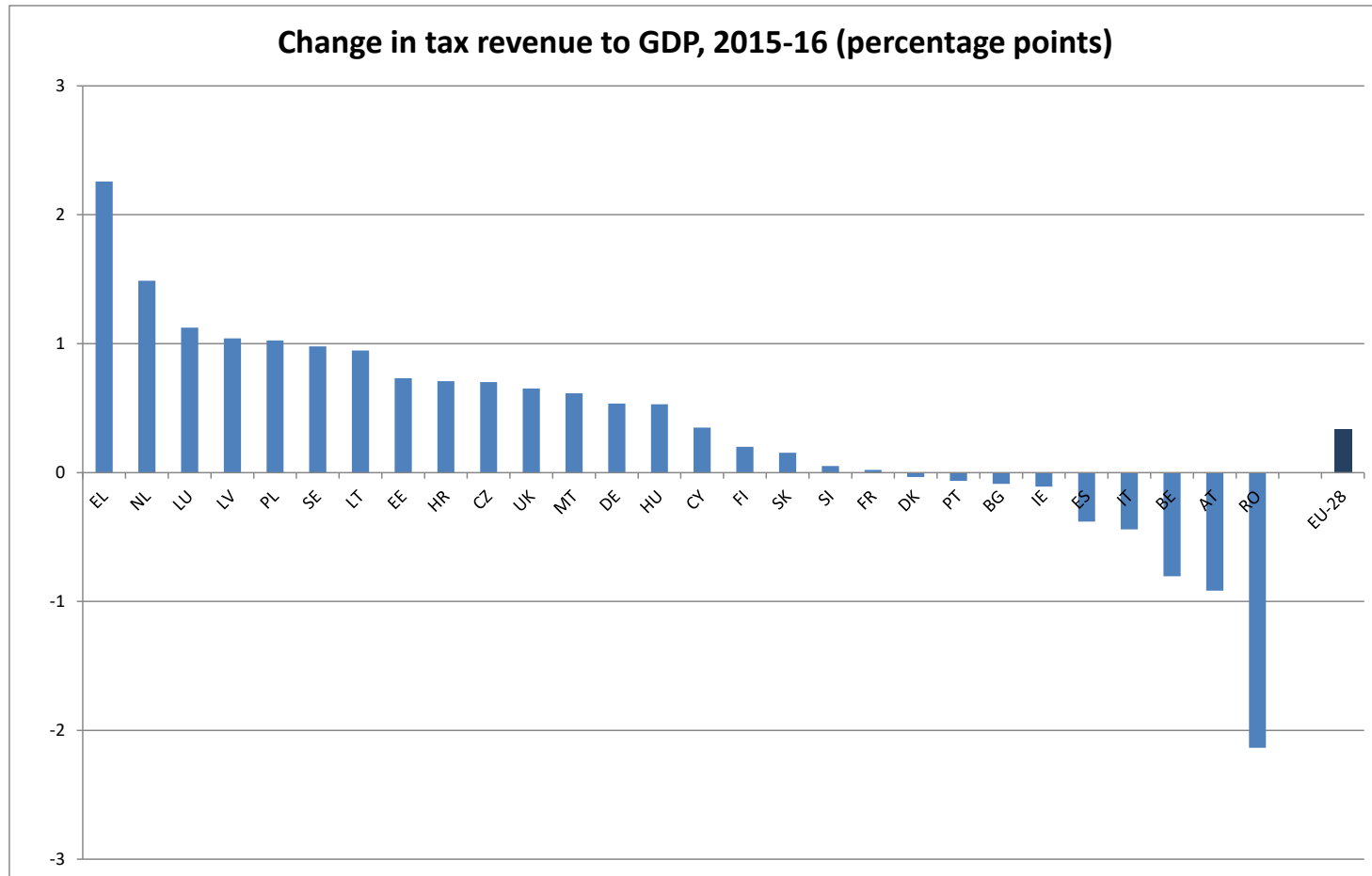
Taxation Trends Report

2018 Edition

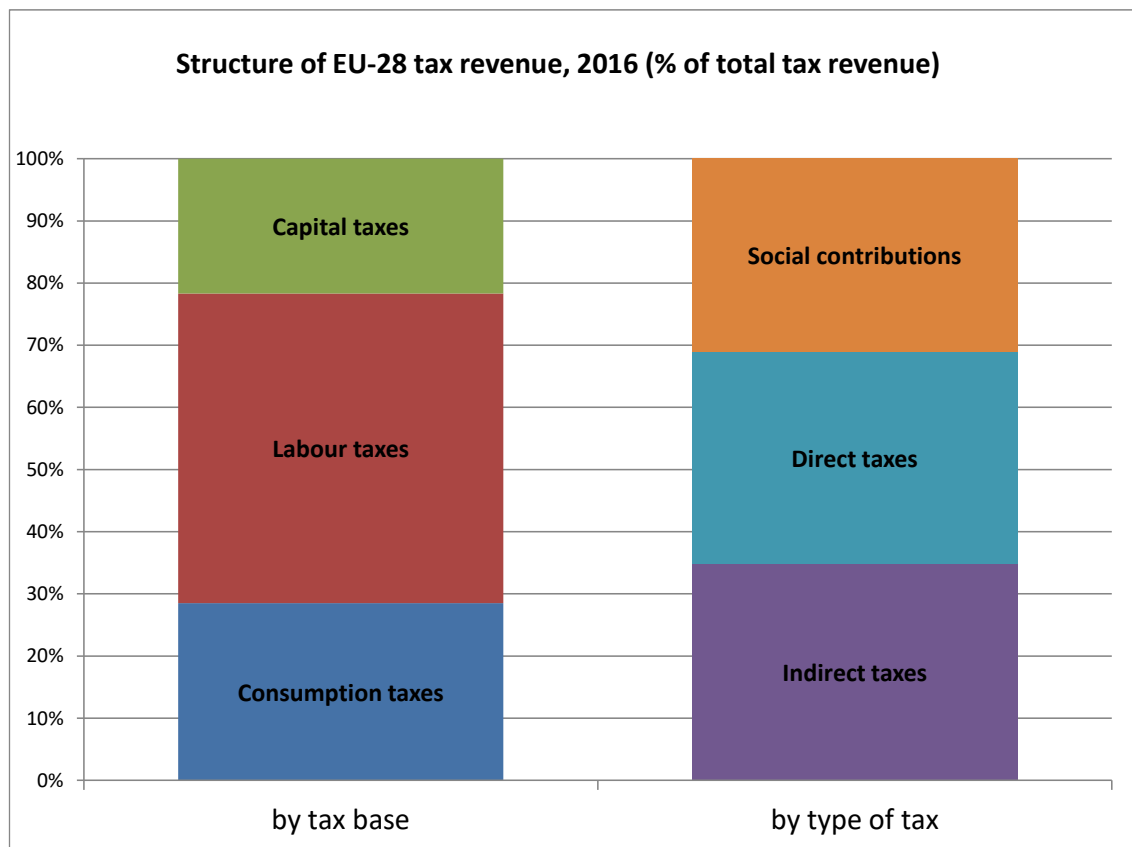
EU-28 tax revenues edge upwards ...



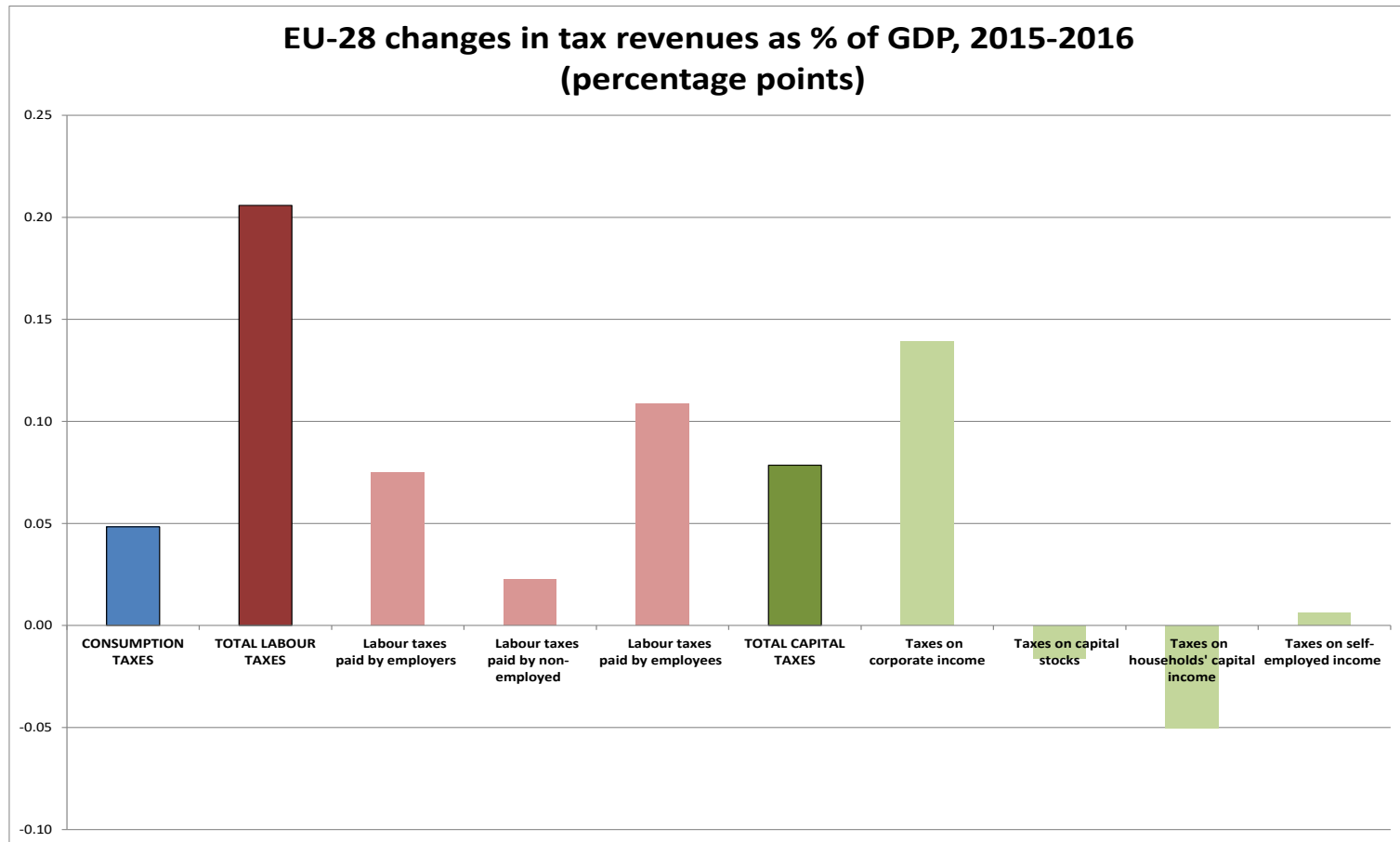
Tax to GDP increases in 19 Member States



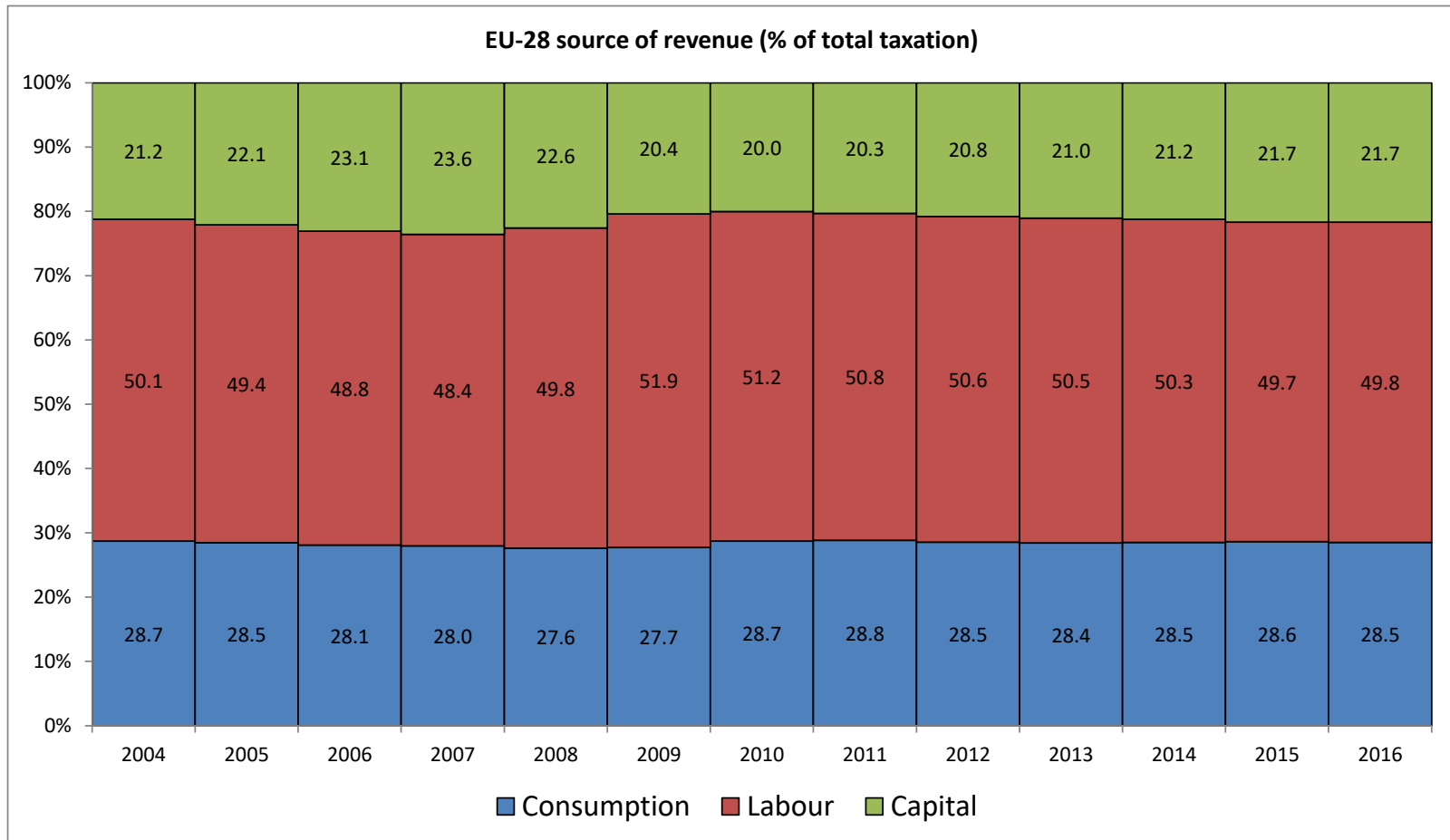
Composition of taxes



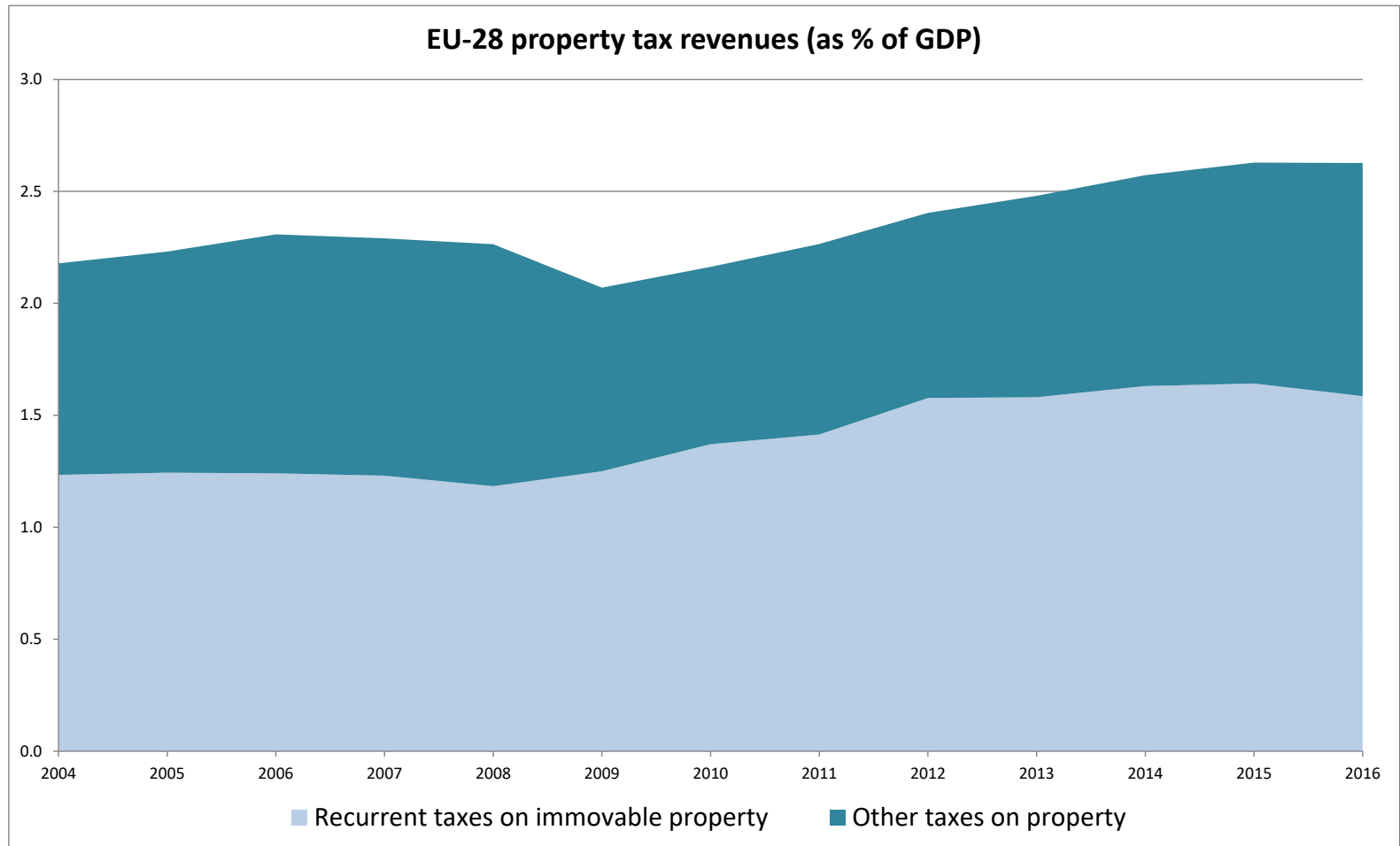
Modest increase in revenue from labour taxes, smaller rises in consumption and capital taxes



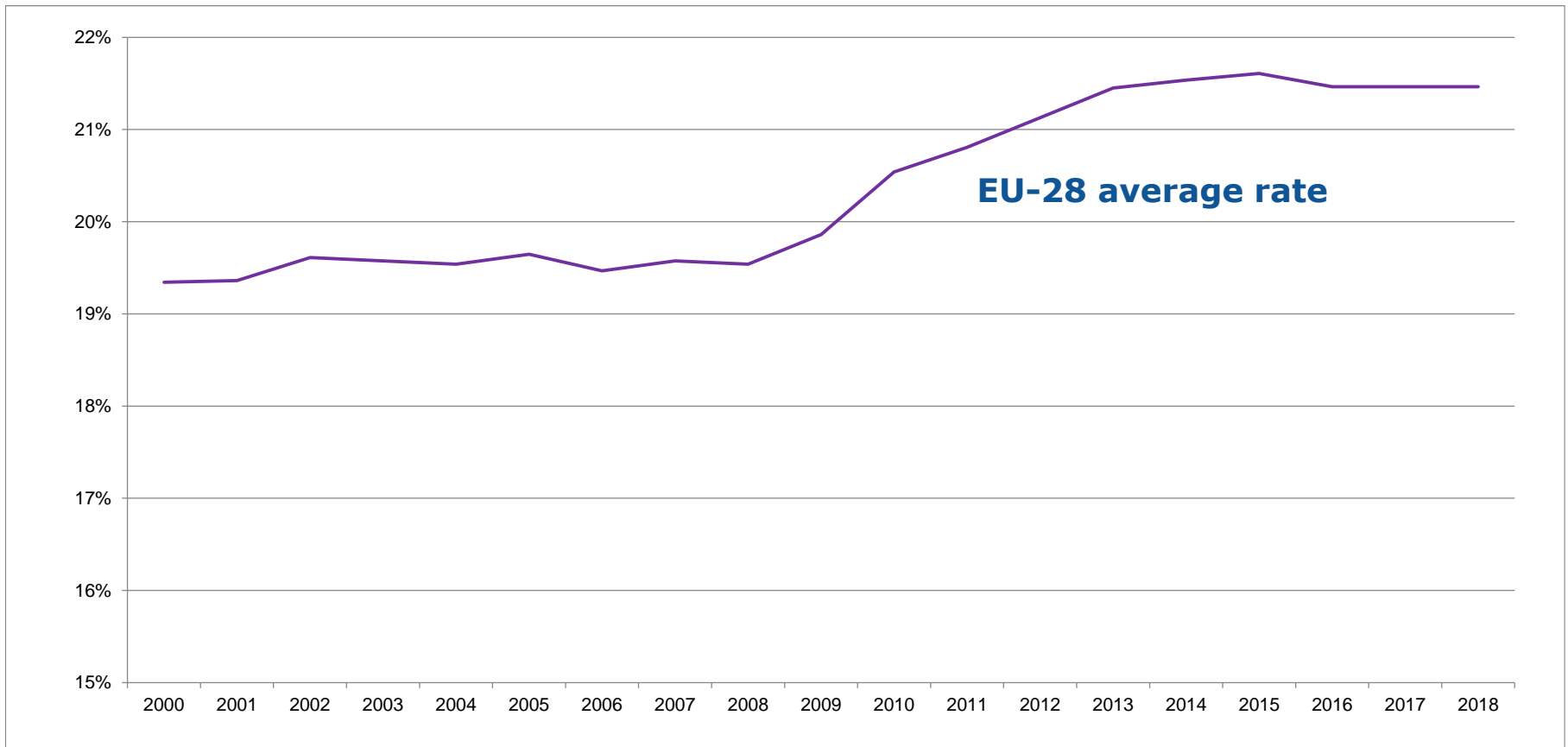
Share of labour taxes fell slightly since the crisis, while capital and consumption shares rose



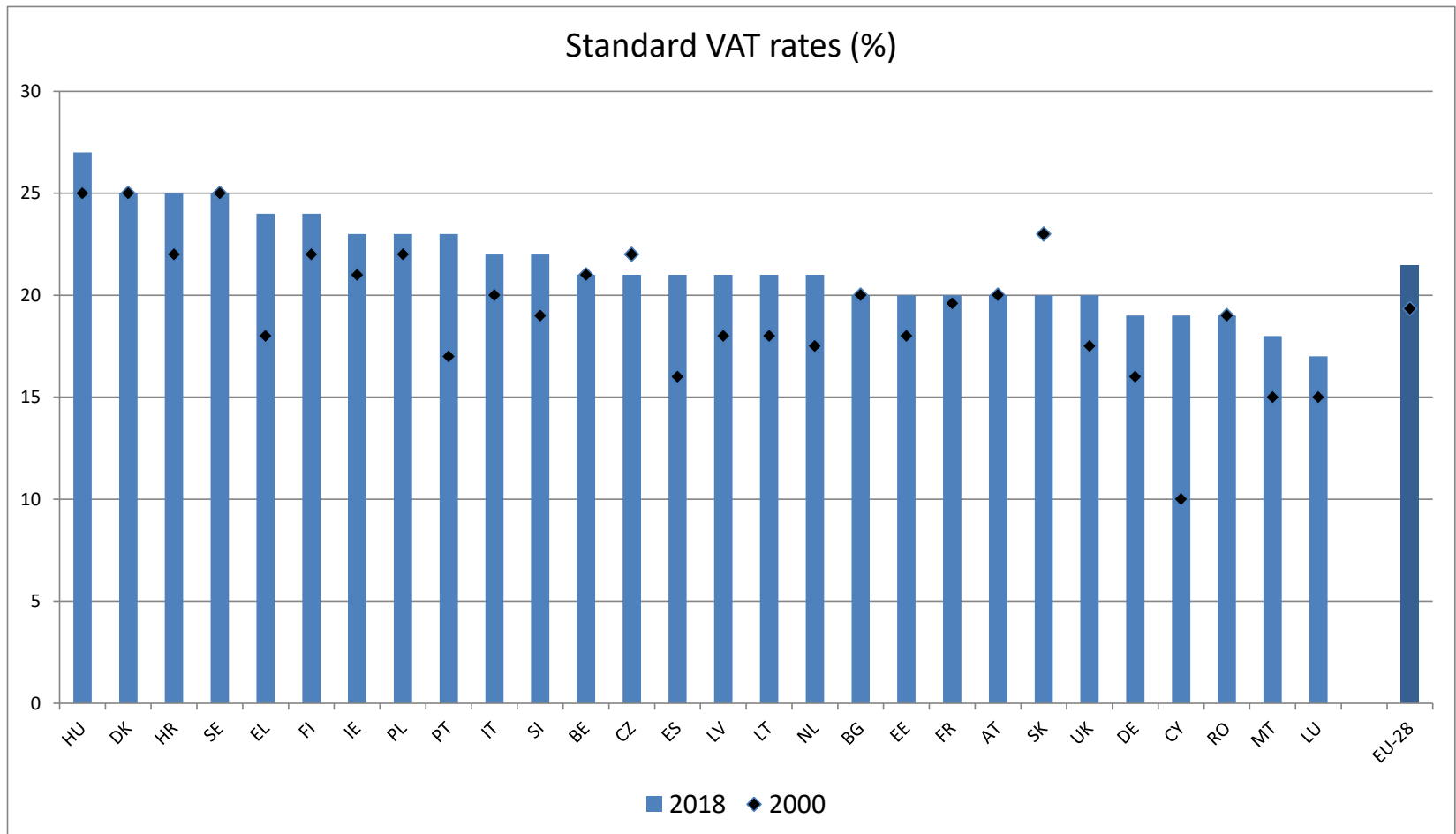
Property tax revenues have risen since 2009



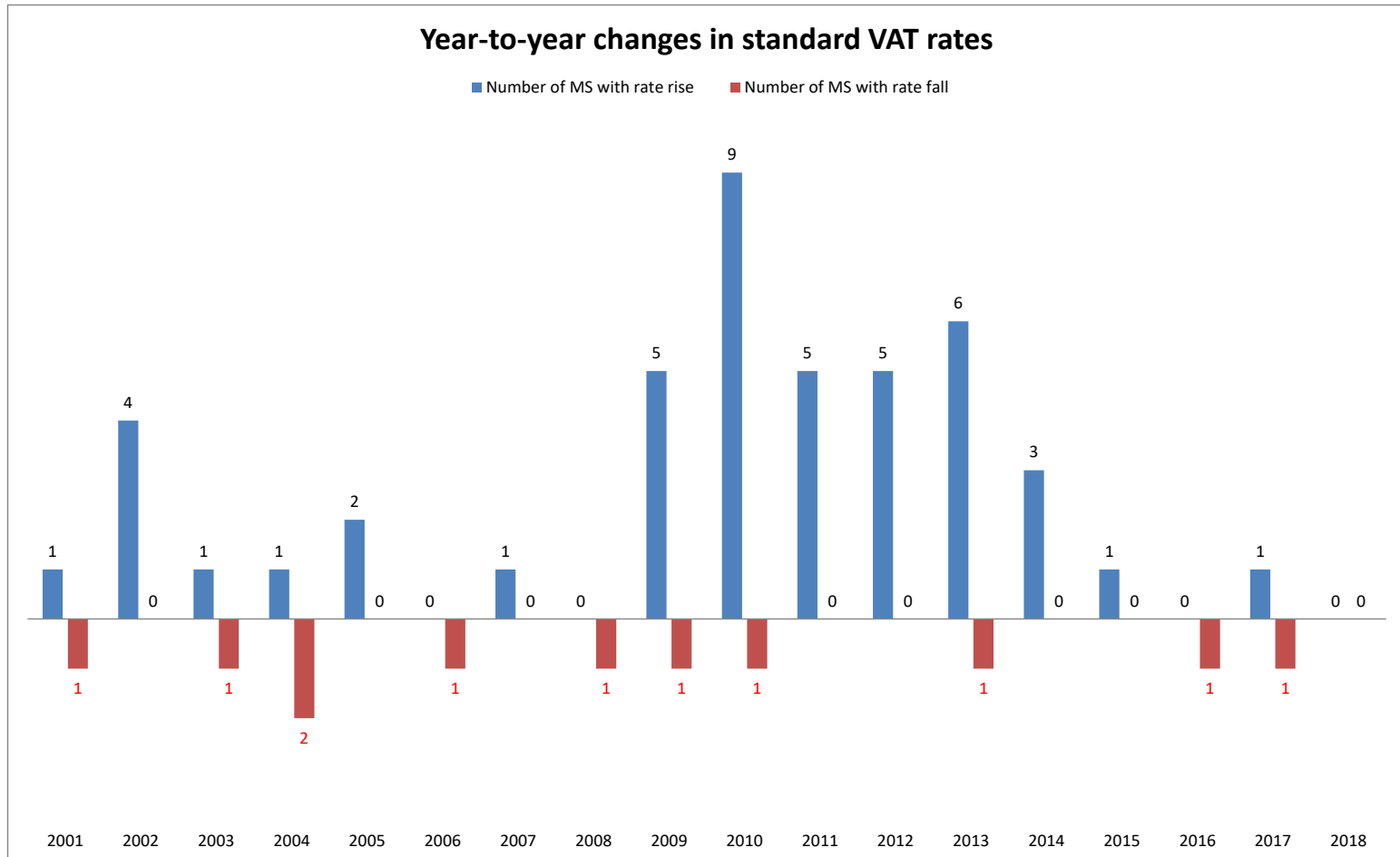
Average VAT standard rate remains stable



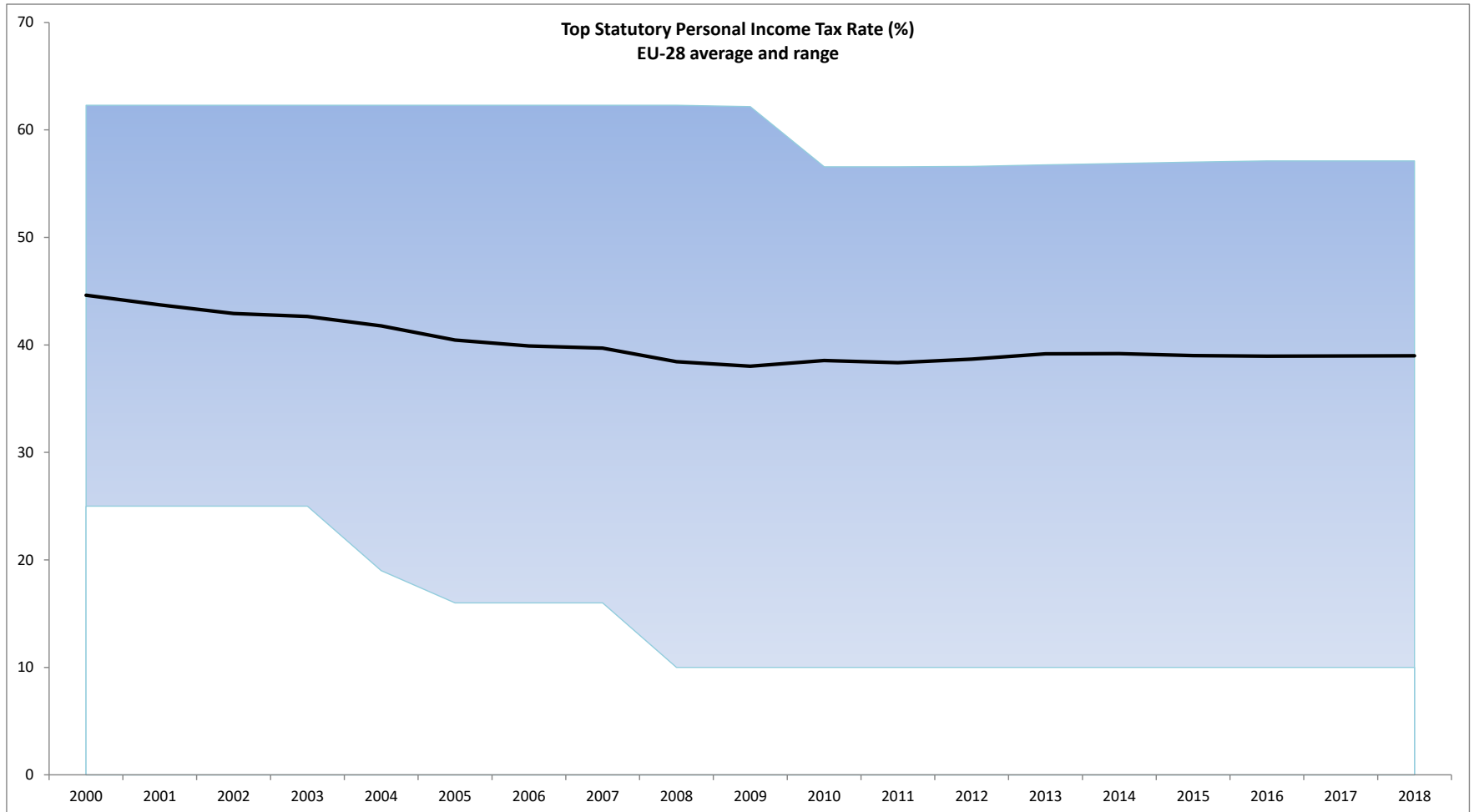
... but most Member States have increased VAT rates since 2000



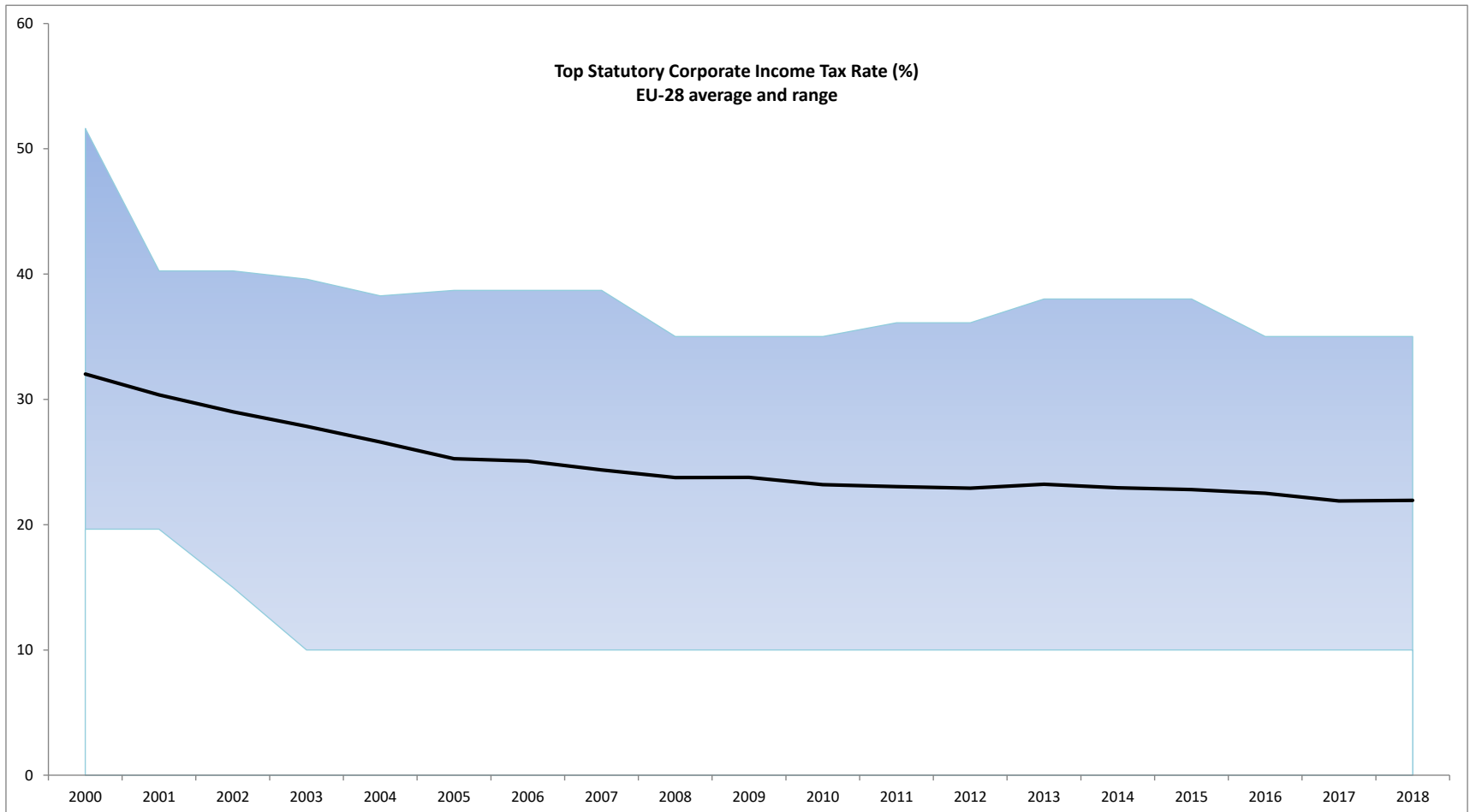
No changes in VAT rates in 2018, few changes since 2015



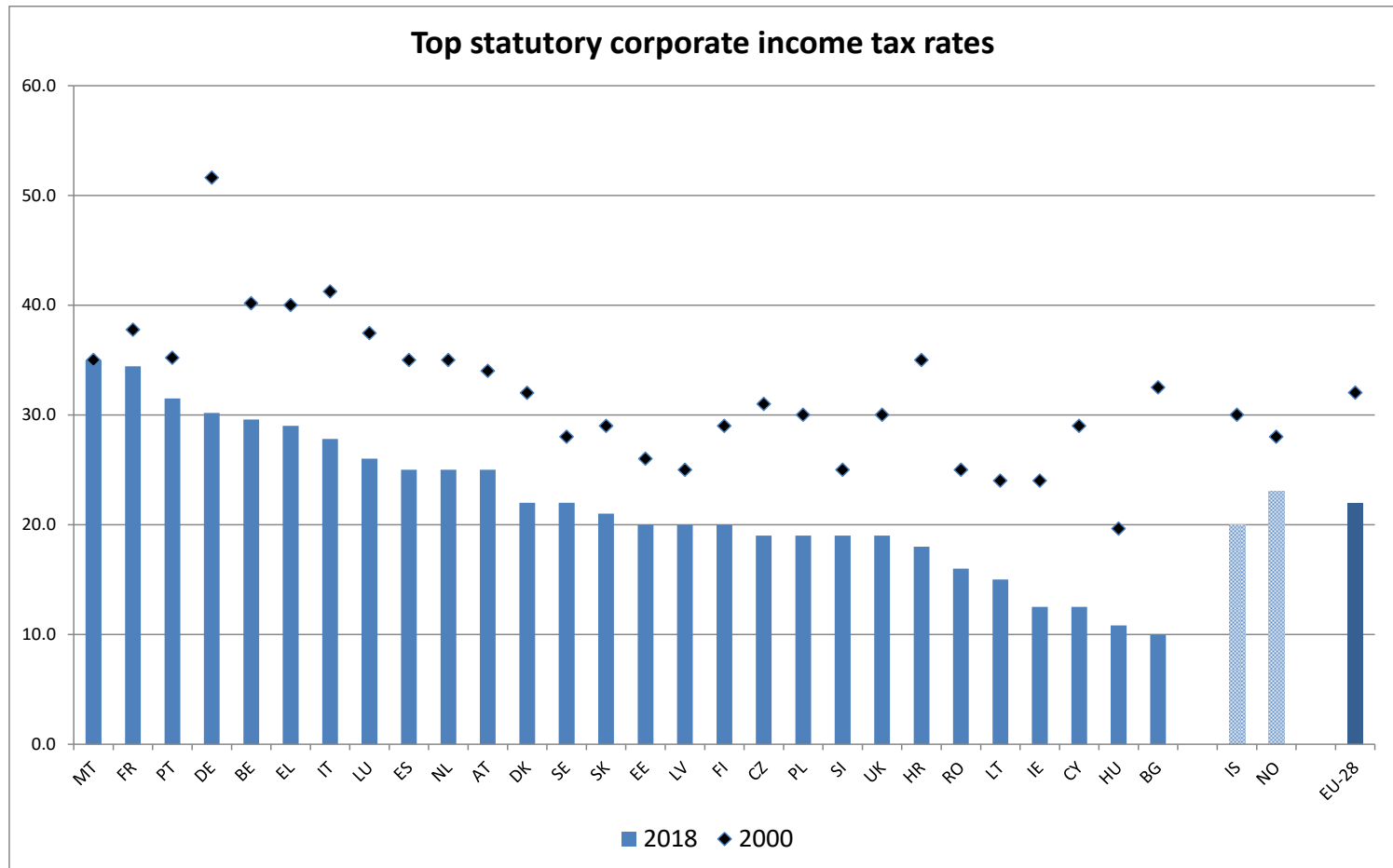
Average top PIT rate unchanged in 2018



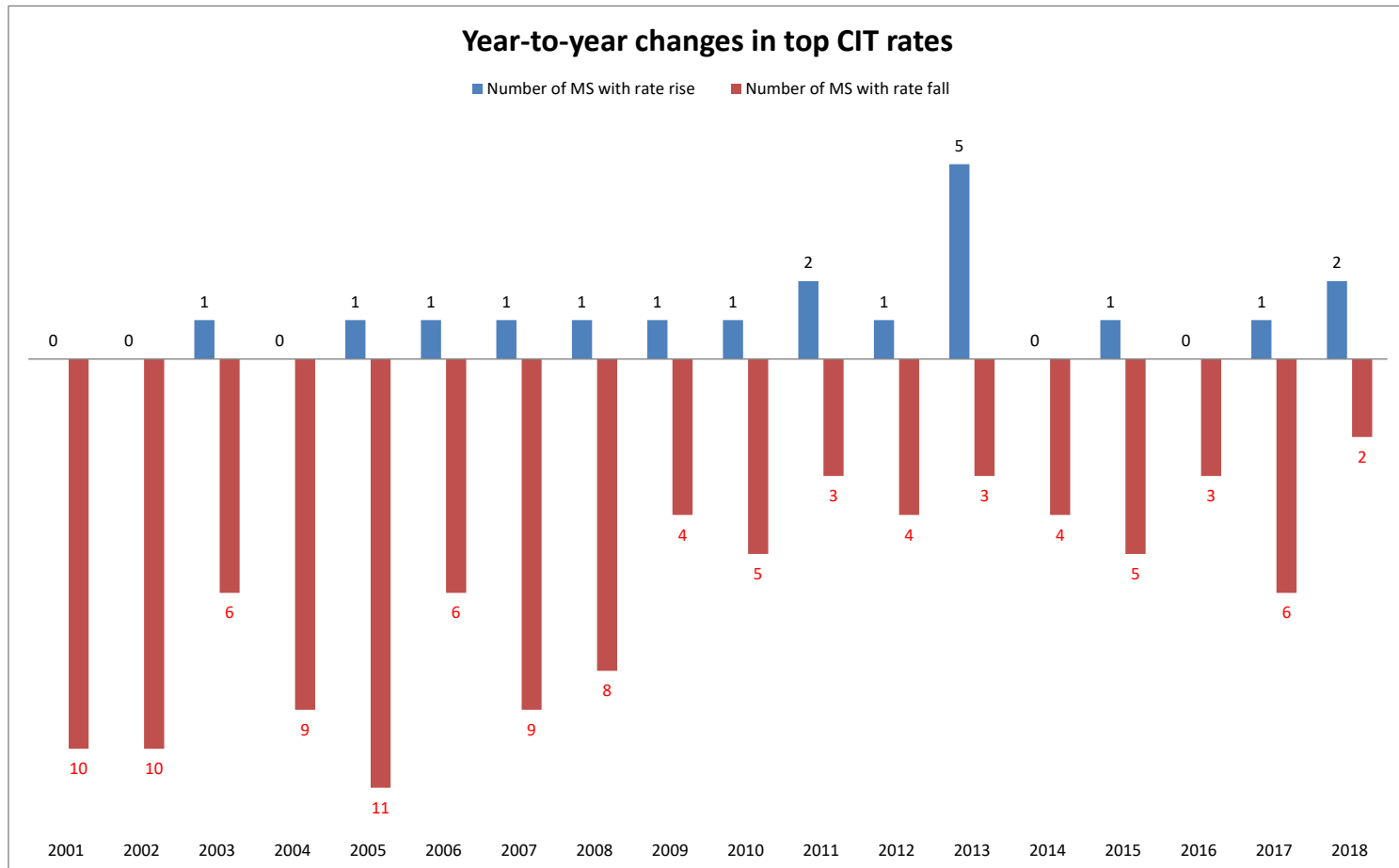
Top corporate income tax rates level off in 2018 ...



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



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



Main messages

Revenues

- *EU tax revenues rose in 19 Member States in 2016*
- *The share of labour taxes fell slightly from 2009 to 2016, while capital and consumption shares rose*
- *Property tax revenues have grown since 2009*

Rates

- *VAT rates remained unchanged in 2018, continuing a trend of few rate changes since 2015*
- *Average top personal income tax rate was unchanged in 2018*
- *Average top corporate rate levelled off in 2018, but has dropped much more slowly in the period since 2009*